ORDINANCE NO. 20200928-2

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS, FINDING THE NEED TO AMEND THE 2019-2020 MUNICIPAL BUDGETS FOR MUNICIPAL PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Buffalo seeks to amend and otherwise modify the City's budget for Fiscal Year 2019-2020; and

WHEREAS, circumstances have arisen during the fiscal year which have, or will require the expenditure of additional funds in some of the line items of the budget, and for which there is more than adequate funding in other line items of the budget; and

WHEREAS, the City Council finds the amendments in the line items identified in Exhibit A, General Fund, and Exhibit B, Water Fund, are reasonable, necessary, and for municipal purposes;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS AS FOLLOWS:

Section 1. Findings. The City Council finds the statements made in the preamble above are true.

Section 2. Budget Line Items. The City Council approves the budget amendments as follows:

Exhibit A - General Fund
Exhibit B - Water Works Fund
Exhibit C - Capital Projects Fund
Exhibit D - Motel Occupancy Tax Fund
Exhibit E - Grant Fund - General Fund
Exhibit F - Grant Fund - Water Works

Section 3. Budget Totals. The City Council further finds the total expenditures for the 2019-2020 City Budget will not be increased by the proposed amendments.

Section 4. Approval. The Amended Budget for 2019-2020 (Exhibit G) is hereby approved by the City Council.

Section 5. Authorization. The Mayor is authorized to make the transfers as set forth above, and file, or cause to be filed, a true and correct copy of this Ordinance, with the attached amended budget, with the city secretary, and in the office of the County Clerk of Leon County, Texas.

Section 6. **Severability Clause.** It is the intent of the City Council that each sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be deemed severable and, should any such sentence, paragraph, subdivision, clause, phrase or section be declared invalid or unconstitutional for any reason, such declaration of invalidity or unconstitutionality shall not be construed to affect the validity of those provisions of the Ordinance left standing.

Section 7. **Effective Date.** This Ordinance shall take effect immediately from and after its passage.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS on this 28th day of September, 2020.

CITY OF BUFFALO, TEXAS

JERROD JONES, Mayor

ATTEST:

JULIE UPTMOR, City Secretary

APPROVED AS TO FORM:

JERRY L. NOWLIN, City Attorney

ATTACHMENTS:
Exhibits A thru F - Budget Amendments
Exhibit G - Amended Budget for 2019-2020

Exhibit A

General Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Revenue & Expenditures						
Revenue						
General Revenues						
5% Street Use Fee- Garbage	11,849.72	11,849.72	11,000.00	(849.72)	107.72%	
Animal Control- Permits	2,544.00	2,544.00	1,000.00	(1,544.00)	254.40%	
Current M&O Tax Collections	118,458.16	118,458.16	121,574.74	3,116.58	97.44%	
Delinquent Tax Collections	5,970.80	5,970.80	2,000.00	(3,970.80)	298.54%	
Donations	9,465.30	9,465.30	22,000.00	12,534.70	43.02%	
Franchise Fees	116,715.81	116,715.81	118,900.00	2,184.19	98.16%	
Grants Income	857,040.63	857,040.63	914,104.38	57,063.75	93.76%	
* Insurance Reimbursement	12,239.38	12,239.38	12,239.38	+ (12,239.38)	0.00%	
Interest Income	30,109.58	30,109.58	18,000.00	(12,109.58)	167.28%	
Leon County- Sr Citizen Bldg	6,600.00	6,600.00	6,600.00	0.00	100.00%	
LEOSE Revenue	907.60	907.60	900.00	(7.60)	100.84%	
License Permits	0.00	0.00	500.00	500.00	0.00%	
Miscellaneous Revenue	3,629.85	3,629.85	2,000.00	(1,629.85)	181.49%	
Mixed Beverage Sales Tax	5,286.02	5,286.02	5,800.00	513.98	91.14%	
Municipal Court Fines	229,318.44	229,318.44	300,000.00	70,681.56	76.44%	
Over/Short Payments	(1.53)	(1.53)	0.00	1.53	0.00%	
Penalty & Interest	13,430.38	13,430.38	7,000.00	(6,430.38)	191.86%	
Reimbursement	20.00	20.00	0.00	(20.00)	0.00%	
Sales Tax	1,069,532.14	1,069,532.14	1,058,210.00	(11,322.14)	101.07%	
Str Maint & Rep Sales Tax	213,906.41	213,906.41	211,642.00	(2,264.41)	101.07%	
* Transfers In	127,720.02	127,720.02	127,720.02	+ ~~(127,720.02)~~	0.00%	
General Revenues Totals	**$2,834,742.71**	**$2,834,742.71**	$ 2,941,190.52	**($33,511.59)**		
Revenue	**$2,834,742.71**	**$2,834,742.71**	**$2,801,231.12**	**($33,511.59)**		
Gross Profit	**$2,834,742.71**	**$2,834,742.71**	**$2,801,231.12** Original	**$0.00**		
Expenses						
Administrative Dept						
Advertising	2,946.40	2,946.40	2946.40	+ (946.40)	147.32%	
Annual Fees	16,532.08	16,532.08	16,532.08	+ (282.08)	101.74%	
Audit Fees	12,000.00	12,000.00	13,500.00	1,500.00	88.89%	
Civic Center	562.49	562.49	2,800.00	2,237.51	20.09%	
Civic Center Utilities	2,987.84	2,987.84	4,000.00	1,012.16	74.70%	
Computer Services	5,451.00	5,451.00	5,451.00	0.00	100.00%	
Contingency Expense	0.00	0.00	21,783.35		0.00%	- 28,216.65

General Fund
Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget
Convention Center Expense	436.65	436.65	436.65	+ (436.65)	0.00%
CRF- Clean/Disinfect Supplies	788.88	788.88	788.88	+ (788.88)	0.00%
CRF- Legal Fees	34.50	34.50	34.50	+ (34.50)	0.00%
Donations Expense	6,350.00	6,350.00	6350.00	+ (6,350.00)	0.00%
Dues & Subscriptions	356.36	356.36	1,200.00	843.64	29.70%
Economic Development Expense	213,906.41	213,906.41	213,906.41	+ (2,264.41)	101.07%
Election Expense	150.23	150.23	2,900.00	2,749.77	5.18%
FICA	8,624.99	8,624.99	9,102.74	477.75	94.75%
Fuel	415.40	415.40	1,000.00	584.60	41.54%
Grants Expense	2,361.77	2,361.77	2361.77	+ (2,361.77)	0.00%
Gross Salaries	113,586.62	113,586.62	118,990.00	5,403.38	95.46%
Insurance	4,675.25	4,675.25	10,000.00	5,324.75	46.75%
IT Services	1,720.99	1,720.99	3,000.00	1,279.01	57.37%
Janitorial	6,000.00	6,000.00	6,000.00	0.00	100.00%
Legal	15,134.00	15,134.00	20,000.00	4,866.00	75.67%
Maintenance Supplies	2,601.64	2,601.64	2,800.00	198.36	92.92%
Major Medical Insurance	20,794.56	20,794.56	20,794.56	+ (440.64)	102.16%
Miscellaneous Expense	5,021.91	5,021.91	6,000.00	978.09	83.70%
New Equipment	822.30	822.30	3,000.00	2,177.70	27.41%
Office Supplies	3,406.83	3,406.83	3,900.00	493.17	87.35%
Personnel Reimbursement	0.00	0.00	400.00	400.00	0.00%
Postal Expense	1,011.39	1,011.39	2,000.00	988.61	50.57%
Professional Fees	0.00	0.00	5,600.00	5,600.00	0.00%
Retirement System	5,775.55	5,775.55	6,223.18	447.63	92.81%
Seasonal Lighting	9,537.67	9,537.67	9537.67	+ (1,537.67)	119.22%
Senior Citizen Center Expense	1,677.29	1,677.29	1677.29	+ (177.29)	111.82%
Tax Roll Service	2,464.00	2,464.00	2,500.00	36.00	98.56%
Training & Education	2,555.13	2,555.13	2555.13	+ (1,455.13)	232.28%
Unemployment	9,118.73	9,118.73	9118.73	+ (9,118.73)	0.00%
Utilities	12,016.46	12,016.46	15,000.00	2,983.54	80.11%
Website Expense	3,222.50	3,222.50	3222.50	+ (2,022.50)	268.54%
Workers Comp/Liab Insurance	7,359.92	7,359.92	8,000.00	640.08	92.00%
Administrative Dept Totals	**$502,407.74**	**$502,407.74**	**$565,412.84**	**$63,005.10**	
Fire Dept					
Donations Expense	2,232.00	2,232.00	2,232.00	0.00	100.00%
Fuel	2,701.23	2,701.23	6,000.00	3,298.77	45.02%
Insurance	14,663.00	14,663.00	16,000.00	1,337.00	91.64%
New Equipment	0.00	0.00	82,000.00	82,000.00	0.00%

General Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
TESRS - Retirement	2,628.00	2,628.00	7,000.00	4,372.00	37.54%	
Training & Education	2,400.00	2,400.00	6,000.00	3,600.00	40.00%	
Utilities	3,028.45	3,028.45	6,000.00	2,971.55	50.47%	
Fire Dept Totals	**$27,652.68**	**$27,652.68**	**$125,232.00**	**$97,579.32**		
Library Dept						
Advertising	40.00	40.00	200.00	160.00	20.00%	
Dues & Subscriptions	753.00	753.00	800.00	47.00	94.13%	
Equipment Repair	0.00	0.00	700.00	700.00	0.00%	
FICA	3,234.19	3,234.19	3234.19	+ (17.75)	100.55%	
Gross Salaries	42,634.45	42,634.45	42,634.45	+ (589.45)	101.40%	
IT Services	500.00	500.00	771.70			- 728.30
Maintenance Supplies	513.97	513.97	1,400.00	886.03	36.71%	
Major Medical Insurance	10,297.68	10,297.68	10,297.68	+ (120.72)	101.19%	
New Equipment	0.00	0.00	500.00	500.00	0.00%	
Office Supplies	347.20	347.20	1,200.00	852.80	28.93%	
Postal Expense	110.00	110.00	200.00	90.00	55.00%	
Retirement System	2,199.34	2,199.34	2199.34	+ (0.38)	100.02%	
Training & Education	0.00	0.00	300.00	300.00	0.00%	
Utilities	6,982.50	6,982.50	7,600.00	617.50	91.88%	
Workers Comp/Liab Insurance	169.15	169.15	430.00	260.85	39.34%	
Library Dept Totals	**$67,781.48**	**$67,781.48**	**$72,467.36**	**$4,685.88**		
Municipal Court						
Collection Agency Fees	429.42	429.42	429.42	+ (429.42)	0.00%	
Computer Services	988.50	988.50	988.50	+ (988.50)	0.00%	
FICA	2,769.27	2,769.27	2,792.25	22.98	99.18%	
Gross Salaries	36,500.04	36,500.04	36500.04	+ (0.04)	100.00%	
IT Services	975.56	975.56	975.56	+ (975.56)	0.00%	
Legal	2,689.00	2,689.00	15,000.00	12,311.00	17.93%	
Maintenance Supplies	583.65	583.65	583.65	(583.65)	0.00%	
Major Medical Insurance	9,439.54	9,439.54	10,176.96	737.42	92.75%	
Miscellaneous Expense	265.00	265.00	265.00	+ (265.00)	0.00%	
New Equipment	974.92	974.92	1,175.00	200.08	82.97%	
Office Supplies	2,889.45	2,889.45	3,798.00	908.55	76.08%	
Omnibase Services	1,938.00	1,938.00	3,000.00	1,062.00	64.60%	
Postal Expense	1,348.70	1,348.70	2,000.00	651.30	67.44%	
Retirement System	1,908.90	1,908.90	1,908.95	0.05	100.00%	
State Fees	92,736.69	92,736.69	132,757.83		68.19%	-3242.17
Training & Education	1,103.25	1,103.25	2,000.00	896.75	55.16%	

General Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Utilities	3,890.99	3,890.99	4,200.00	309.01	92.64%	
Municipal Court Totals	**$161,430.88**	**$161,430.88**	**$218,551.16**	**$57,120.28**		
Parks- Animal Control						
Animal Control	2,425.93	2,425.93	5,000.00	2,574.07	48.52%	
Donations Expense	0.00	0.00	20,000.00	20,000.00	0.00%	
Fuel	1,011.00	1,011.00	1170.00	(11.00)	101.10%	+ 159.00 (*)
Grant Local Match	3,000.00	3,000.00	18,750.00	15,750.00	16.00%	
Maintenance Supplies	1,431.58	1,431.58	2,500.00	1,068.42	57.26%	
New Equipment	15,831.26	15,831.26	26,807.93	14,168.74	52.77%	− 3192.07
Park Expense	56,246.24	56,246.24	65,000.00	8,753.76	86.53%	
Training & Education	1,022.07	1,022.07	1022.07	+ (522.07)	204.41%	
Utilities	14,870.09	14,870.09	14,500.00	(870.09)	106.21%	+ 1629.91 (*)
Parks- Animal Control Totals	**$95,838.17**	**$95,838.17**	**$156,750.00**	**$60,911.83**		
Police Dept						
Alcohol/Drug Testing	59.00	59.00	130.00	71.00	45.38%	
Annual Fees	6,641.77	6,641.77	6641.77	+ (3,041.77)	184.49%	
Building & Upkeep Expense	534.36	534.36	5,000.00	4,465.64	10.69%	
Computer Services	4,542.50	4,542.50	5,451.00	908.50	83.33%	
Donations Expense	1,037.56	1,037.56	1037.56	+ (37.56)	103.76%	
Dues & Subscriptions	4,107.13	4,107.13	4958.23		51.34%	− 3041.77
Equip/Repair - Insurance	8,538.62	8,538.62	8538.62	+ (8,538.62)	0.00%	
Equipment Repair	4,565.04	4,565.04	9,000.00	4,434.96	50.72%	
FICA	13,787.65	13,787.65	14,563.76	776.11	94.67%	
Fuel	8,672.40	8,672.40	19,000.00	10,327.60	45.64%	
Gross Salaries	181,052.46	181,052.46			95.10%	− 9000.00
Insurance	1,540.99	1,540.99	1,800.00	259.01	85.61%	
IT Services	400.00	400.00	1465.14	1,600.00	20.00%	− 534.86
Legal	425.50	425.50	425.50	+ (425.50)	0.00%	
Maintenance Supplies	3,977.38	3,977.38	4,000.00	22.62	99.43%	
Major Medical Insurance	10,710.14	10,710.14	$10,710.14	+ (533.18)	105.24%	
Miscellaneous Expense	57.71	57.71	400.00	342.29	14.43%	
New Equipment	41,992.40	41,992.40	50,000.00	8,007.60	83.98%	
Office Supplies	706.68	706.68	2,800.00	2,093.32	25.24%	
Police Equipment	362.85	362.85	2,000.00	1,637.15	18.14%	
Postal Expense	40.09	40.09	600.00	559.91	6.68%	
Retirement System	9,478.19	9,478.19	9,956.67	478.48	95.19%	
Training & Education	920.87	920.87	3,000.00	2,079.13	30.70%	
Uniforms	80.00	80.00	800.00	720.00	10.00%	

(*) Still have Sept bills to pay & already over budget.

General Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget
Utilities	3,316.32	3,316.32	7,000.00	3,683.68	47.38%
Workers Comp/Liab Insurance	8,944.10	8,944.10	17,000.00	8,055.90	52.61%
Police Dept Totals	**$316,491.71**	**$316,491.71**	**$367,654.39**	**$51,162.68**	
Street Dept					
5% Street Use Fee	0.00	0.00	11,000.00	11,000.00	0.00%
Equipment Repair	793.25	793.25	1,000.00	206.75	79.33%
Fuel	1,461.55	1,461.55	1,500.00	38.45	97.44%
Grant Local Match	45,138.35	45,138.35	45,138.35	+ (9,138.35)	125.38%
Grants Expense	854,723.77	854,723.77	854,723.77	+ (3.00)	100.00%
Maintenance Supplies	3,352.31	3,352.31	3352.31	+ (852.31)	134.09%
Miscellaneous Expense	813.56	813.56	813.56	+ (813.56)	0.00%
New Equipment	24,956.79	24,956.79	27,000.00	2,043.21	92.43%
Street Maintenance & Repair	512,639.21	512,639.21	595,899.67		82.77% — 23,448.21
Transfers Out	127,720.02	127,720.02	127,720.02	+ (127,720.02)	0.00%
Tree Trimming	5,640.99	5,640.99	5640.99	+ (5,640.99)	0.00%
Utilities	59,368.87	59,368.87	65,000.00	—	102.36% +5631.13
Street Dept Totals	**$1,636,608.67**	**$1,636,608.67**	$1,738,788.67 ⊛		
Expenses	**$2,808,211.33**	**$2,808,211.33**	**$3,117,136.40**	**$308,925.07**	
Revenue Less Expenditures	**$26,531.38**	**$26,531.38**	**($315,905.28)**	**$0.00**	
Net Change in Fund Balance	**$26,531.38**	**$26,531.38**	**($315,905.28)**	**$0.00**	

Fund Balances

Beginning Fund Balance	2,420,637.17	2,420,637.17	0.00	0.00	0.00%
Net Change in Fund Balance	26,531.38	26,531.38	(315,905.28)	0.00	0.00%
Ending Fund Balance	2,447,168.55	2,447,168.55	0.00	0.00	0.00%

⊛ Original budget: $1,611,068.65

Report Options
Fund: General Fund
Period: 10/1/2019 to 9/30/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Budget - Actual
Expense Reporting Method: Budget - Actual
Budget: GENERAL FUND MASTER

Exhibit B

Water Works Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Revenue & Expenditures						
Revenue						
Air Med Care	1,895.00	1,895.00	2,280.00	(385.00)	83.11%	
Credit Card Fees	1,211.26	1,211.26	1,700.00	(488.74)	71.25%	
Garbage Revenue	254,692.36	254,692.36	285,968.00	(31,275.64)	89.06%	
(*) Insurance Reimbursement	16,673.00	16,673.00	16,673.00	+ 16,673.00	0.00%	
Interest Income	13,194.93	13,194.93	12,000.00	1,194.93	109.96%	
Miscellaneous Revenue	1,978.11	1,978.11	1,500.00	478.11	131.87%	
Other Rev-Transf,Reconn,Adjs	3,632.34	3,632.34	5,500.00	(1,867.66)	66.04%	
Penalty & Interest	17,945.28	17,945.28	16,500.00	1,445.28	108.76%	
Sewer Revenue	418,123.46	418,123.46	518,000.00	(99,876.54)	80.72%	
Sewer Taps	1,500.00	1,500.00	1,000.00	500.00	150.00%	
(**) Transfers In	529,142.20	529,142.20	529,142.20		137.39%	+ 188,917.20 Moved back in! (2008 TWDB I/S 2016 GO Ref. Bonds)
Water Revenue	471,453.69	471,453.69	500,000.00	(28,546.31)	94.29%	
Water Taps	4,400.00	4,400.00	1,100.00	3,300.00	400.00%	
Revenue	**$1,735,841.63**	**$1,735,841.63**	$ 1,891,363.20			
Gross Profit	**$1,735,841.63**	**$1,735,841.63**	**$1,730,674.09** Original	**$0.00**		
Expenses						
Advertising	48.00	48.00	150.00	(102.00)	32.00%	
Agents Fees	400.00	400.00	400.00	0.00	100.00%	
Air Med Care (Drafts)	1,705.50	1,705.50	2,052.00	(346.50)	83.11%	
Alcohol/Drug Testing	551.00	551.00	551.00	+ 421.00	423.85%	
Annual Fees	9,476.47	9,476.47	12,400.00	(2,923.53)	76.42%	
Audit Fees	10,000.00	10,000.00	10,000.00	0.00	100.00%	
Bond Interest	155,250.00	155,250.00	155,250.00	0.00	100.00%	
Capital Outlay	56,035.00	56,035.00	85,000.00	(28,965.00)	65.92%	
Contingency Expense	0.00	0.00	31,296.48	(50,000.00)	0.00%	-18,703.52
Credit Card Fees Expense	2,304.27	2,304.27	2304.27	+ 604.27	135.55%	
Depreciation	0.00	0.00	50,000.00	(50,000.00)	0.00%	
Dues & Subscriptions	194.80	194.80	400.00	(205.20)	48.70%	
Engineering Fees	6,701.76	6,701.76	30,000.00	(23,298.24)	22.34%	
Equip/Repair - Insurance	3,329.00	3,329.00	3329.00	+ 3,329.00	0.00%	
Equipment Repair	24,748.81	24,748.81	40,000.00	(15,251.19)	61.87%	
Equipment Testing	5,038.00	5,038.00	5038.00	+ 38.00	100.76%	
FICA	23,437.73	23,437.73	28,054.08	(4,616.35)	83.54%	
Fuel	7,852.69	7,852.69	16,000.00	(8,147.31)	49.08%	

Water Works Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Garbage Contractor	225,242.70	225,242.70	242,000.00	(16,757.30)	93.08%	
Gross Salaries	312,215.39	312,215.39	366,720.00	(54,504.61)	85.14%	
Insurance	5,813.01	5,813.01	5813.00	+ 13.01	100.22%	
Legal	2,543.20	2,543.20	10,000.00	(7,456.80)	25.43%	
Maintenance Supplies	67,110.63	67,110.63	75,000.00	(7,889.37)	89.48%	
Major Medical Insurance	61,985.28	61,985.28	71,238.72	(9,253.44)	87.01%	
Miscellaneous Expense	774.04	774.04	1,000.00	(225.96)	77.40%	
New Equipment	54,033.61	54,033.61	54,033.61	+ 4,033.61	108.07%	
Office Supplies	2,445.87	2,445.87	2,500.00	(54.13)	97.83%	
Personnel Reimbursement	454.11	454.11	800.00	(345.89)	56.76%	
Postal Expense	3,309.34	3,309.34	4,200.00	(890.66)	78.79%	
Principal- CO's Bond	260,000.00	260,000.00	260,000.00	0.00	100.00%	
Reimbursement	500.00	500.00	500.00	+ 500.00	0.00%	
Retirement System	16,330.38	16,330.38	19,179.46	(2,849.08)	85.15%	
Returned Checks	118.01	118.01	0.00	118.01	0.00% #	
Safety Equipment	551.55	551.55	2,500.00	(1,948.45)	22.06%	
Sew Effluent/ Water Samples	7,988.00	7,988.00	8,000.00	(12.00)	99.85%	
Sludge Hauling	9,764.63	9,764.63	9764.63	+ 2,764.63	139.49%	
Training & Education	311.00	311.00	1,500.00	(1,189.00)	20.73%	
** Transfers Out	188,917.20	188,917.20	188,917.20	+ 188,917.20	0.00%	
Uniforms	1,022.07	1,022.07	1,800.00	(777.93)	56.78%	
Utilities	75,251.10	75,251.10	83,000.00	+ 7000.00	99.01%	Still have Sept bill for TXU.
Workers Comp/Liab Insurance	11,190.83	11,190.83	21,000.00	(9,809.17)	53.29%	
Expenses	**$1,614,944.98**	**$1,614,944.98**	**$** 1901,691.46			
Revenue Less Expenditures	**$120,896.65**	**$120,896.65**	**$17,899.83**	**$0.00**		
Net Change in Fund Balance	**$120,896.65**	**$120,896.65**	**$17,899.83**	**$0.00**		
			$1,712,774.26 original			

Fund Balances

Beginning Fund Balance	(406,346.40)	(406,346.40)	0.00	0.00	0.00%
Net Change in Fund Balance	120,896.65	120,896.65	17,899.83	0.00	0.00%
Ending Fund Balance	(285,449.75)	(285,449.75)	0.00	0.00	0.00%

Report Options
Fund: Water Works Fund
Period: 10/1/2019 to 9/30/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes

This should clear when the bill is paid.

** Monies transferred to Capital Projects then transferred back to ... S. Hill St. Sewer Project.

Exhibit C

9/28/2020

8:42 AM

Capital Projects Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
Interest Income	19.99	19.99	0.00	19.99	0.00%
Miscellaneous Revenue	0.00	0.00	320,736.69	(320,736.69)	0.00%
Transfers In	189,730.76	189,730.76	189,730.76	0.00	100.00%
Revenue	**$189,750.75**	**$189,750.75**	**$320,736.69**	**($130,985.94)**	
Gross Profit	**$189,750.75**	**$189,750.75**	**$320,736.69**	**$0.00**	
Expenses					
Capital Outlay	14,293.98	14,293.98	46,375.25	(32,081.27)	30.82%
Transfers Out	189,730.76	189,730.76	189,730.76	0.00	100.00%
Expenses	**$204,024.74**	**$204,024.74**	**$236,106.01**	**($32,081.27)**	
Revenue Less Expenditures	**($14,273.99)**	**($14,273.99)**	**$84,630.68**	**$0.00**	
Net Change in Fund Balance	**($14,273.99)**	**($14,273.99)**	**$84,630.68**	**$0.00**	
Fund Balances					
Beginning Fund Balance	36,106.01	36,106.01	0.00	0.00	0.00%
Net Change in Fund Balance	(14,273.99)	(14,273.99)	84,630.68	0.00	0.00%
Ending Fund Balance	21,832.02	21,832.02	0.00	0.00	0.00%

Report Options
Fund: Capital Projects Fund
Period: 10/1/2019 to 9/30/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Capital Projects Budget

Exhibit D

9/28/2020

8:17 AM

Motel Occupancy Tax Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Revenue & Expenditures						
Revenue						
Convention Center Deposits	1,200.00	1,200.00	2,000.00	(800.00)	60.00%	
Convention Center Rentals	3,950.00	3,950.00	1,500.00	2,450.00	263.33%	
Interest Income	1,438.97	1,438.97	900.00	538.97	159.89%	
Motel Tax Collections	171,526.12	171,526.12	259,073.34	(87,547.22)	66.21%	
Reimbursement	0.00	0.00	2,000.00	(2,000.00)	0.00%	
Revenue	**$178,115.09**	**$178,115.09**	**$265,473.34**	**($87,358.25)**		
Gross Profit	**$178,115.09**	**$178,115.09**	**$265,473.34**	**$0.00**		
Expenses						
Advertising	26,400.00	26,400.00	57,960.00	(31,560.00)	45.55%	
Civic Center	10,281.55	10,281.55	22,249.75	(11,968.20)	46.21%	-$7750.25
Civic Center Impts	7,750.25	7,750.25	7,750.25	0.00	100.00%	+$7750.25
Conv Ctr Deposit Reimbursement	1,600.00	1,600.00	2,000.00	(400.00)	80.00%	
Convention Center Expense	3,265.30	3,265.30	3,265.30	0.00	100.00%	+$765.30
Credit Card Fees Expense	305.32	305.32	305.32	0.00	100.00%	+$5.32
Dues & Subscriptions	12,651.00	12,651.00	21,097.71	(8,446.71)	59.96%	(-$902.29)
FICA	543.27	543.27	1,034.28	(491.01)	52.53%	
Gross Salaries	7,101.25	7,101.25	13,520.00	(6,418.75)	52.52%	
Historical Rest/Preservation	0.00	0.00	30,000.00	(30,000.00)	0.00%	
Interest Expense	7,131.67	7,131.67	7,131.67	0.00	100.00%	+$131.67
Principal- Bank Note	60,000.00	60,000.00	60,000.00	0.00	100.00%	
Retirement System	370.96	370.96	703.04	(332.08)	52.77%	
Expenses	**$137,400.57**	**$137,400.57**	**$227,017.32**	**($89,616.75)**		
Revenue Less Expenditures	**$40,714.52**	**$40,714.52**	**$38,456.02**	**$0.00**		
Net Change in Fund Balance	**$40,714.52**	**$40,714.52**	**$38,456.02**	**$0.00**		

Fund Balances

Beginning Fund Balance	176,147.06	176,147.06	0.00	0.00	0.00%
Net Change in Fund Balance	40,714.52	40,714.52	38,456.02	0.00	0.00%
Ending Fund Balance	216,861.58	216,861.58	0.00	0.00	0.00%

Report Options

Fund: Motel Occupancy Tax Fund

Period: 10/1/2019 to 9/30/2020

Exhibit E

9/28/2020

8:52 AM

Grant Fund- General Fund

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Revenue & Expenditures						
Revenue						
Fire Dept						
Grants Income	24,500.00	24,500.00	470,000.00	445,500.00	5.21%	
Fire Dept Totals	**$24,500.00**	**$24,500.00**	**$470,000.00**	**$445,500.00**		
Street Dept						
BEDC Match	35,000.00	35,000.00	35,000.00	0.00	100.00%	+$35,000.00
Grants Income	11,550.00	11,550.00	11,550.00	0.00	100.00%	+$11,550.00
Street Dept Totals	**$46,550.00**	**$46,550.00**	**$46,550.00**	**$0.00**		
Revenue	**$71,050.00**	**$71,050.00**	**$516,550.00**	**$0.00**		
Gross Profit	**$71,050.00**	**$71,050.00**	**$516,550.00**	**$0.00**		
Expenses						
Fire Dept						
Grants Expense	24,500.00	24,500.00	470,000.00	445,500.00	5.21%	
Fire Dept Totals	**$24,500.00**	**$24,500.00**	**$470,000.00**	**$445,500.00**		
Street Dept						
Grants Expense	11,550.00	11,550.00	11,550.00	0.00	100.00%	+11,550.00
Street Dept Totals	**$11,550.00**	**$11,550.00**	**$11,550.00**	**$0.00**		
Expenses	**$36,050.00**	**$36,050.00**	**$481,550.00**			
Revenue Less Expenditures	**$35,000.00**	**$35,000.00**	**$35,000.00**	**$0.00**		
Net Change in Fund Balance	**$35,000.00**	**$35,000.00**	**$35,000.00**	**$0.00**		
Fund Balances						
Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00%	
Net Change in Fund Balance	35,000.00	35,000.00	0.00	0.00	0.00%	
Ending Fund Balance	35,000.00	35,000.00	0.00	0.00	0.00%	

Exhibit F

9/28/2020

9:03 AM

Grant Fund- Water Works

Statement of Revenue and Expenditures

	Current Period Oct 2019 Sep 2020 Actual	Year-To-Date Oct 2019 Sep 2020 Actual	Annual Budget Oct 2019 Sep 2020	Annual Budget Oct 2019 Sep 2020 Variance	Oct 2019 Sep 2020 Percent of Budget	
Revenue & Expenditures						
Revenue						
Water Works						
Grants Income	25,317.00	25,317.00	25,317.00	0.00	100.00%	+$25,317.00
Water Works Totals	**$25,317.00**	**$25,317.00**	**$25,317.00**	**$0.00**		
Revenue	**$25,317.00**	**$25,317.00**	**$25,317.00**	**$0.00**		
Gross Profit	**$25,317.00**	**$25,317.00**	**$25,317.00**	**$0.00**		
Expenses						
Water Works						
Grants Expense	25,317.00	25,317.00	25,317.00	0.00	100.00%	$25,317.00
Water Works Totals	**$25,317.00**	**$25,317.00**	**$25,317.00**	**$0.00**		
Expenses	**$25,317.00**	**$25,317.00**	**$25,317.00**	**$0.00**		
Fund Balances						
Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00%	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00%	
Ending Fund Balance	0.00	0.00	0.00	0.00	0.00%	

Report Options

Fund: Grant Fund- Water Works

Period: 10/1/2019 to 9/30/2020

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Exhibit G

GF- General Revenue
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Fines and Forfeitures		
320 - Municipal Court Fines	300,000.00	250,000.00
Fines and Forfeitures Total	**300,000.00**	**250,000.00**
- Other Revenue		
326 - 5% Street Use Fee- Garbage	11,000.00	11,500.00
338 - Animal Control- Permits	1,000.00	2,500.00
309 - Credit Card Fees	0.00	500.00
301 - Current M&O Tax Collections	121,574.74	121,600.00
303 - Delinquent Tax Collections	2,000.00	3,000.00
369 - Donations	22,000.00	28,000.00
335 - Franchise Fees	118,900.00	118,900.00
360 - Grants Income	914,104.38	3,250.00
378 - Insurance Reimbursement	12,239.38	0.00
330 - Interest Income	18,000.00	20,000.00
324 - Leon County- Sr Citizen Bldg	6,600.00	6,600.00
323 - LEOSE Revenue	900.00	900.00
372 - License Permits	500.00	500.00
339 - Miscellaneous Revenue	2,000.00	2,000.00
307.1 - Mixed Beverage Sales Tax	5,800.00	5,800.00
307 - Sales Tax	1,058,210.00	1,000,000.00
375 - Transfers In	127,720.02	0.00
Other Revenue Total	**2,422,548.52**	**1,325,050.00**
- Property Taxes		
305 - Penalty & Interest	7,000.00	8,500.00
308 - Str Maint & Rep Sales Tax	211,642.00	200,000.00
Property Taxes Total	**218,642.00**	**208,500.00**
Revenue Total	**2,941,190.52**	**1,783,550.00**
- Assets		
- Cash		
101 - General Fund Checking	2,941,190.52	1,783,550.00
Cash Total	**2,941,190.52**	**1,783,550.00**
Assets Total	**2,941,190.52**	**1,783,550.00**

GF- Administrative
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
Expenses		
Personnel		
406 - FICA	9,102.74	7,500.00
401 - Gross Salaries	118,990.00	97,490.00
408 - Major Medical Insurance	20,794.56	8,650.00
411 - Personnel Reimbursement	400.00	400.00
407 - Retirement System	6,223.18	5,100.00
410 - Training & Education	2,555.13	2,000.00
Personnel Total	**158,065.61**	**121,140.00**
Contracts & Other Expense		
512 - Annual Fees	16,532.08	16,250.00
503 - Audit Fees	13,500.00	13,500.00
516 - Civic Center	2,800.00	0.00
558 - Credit Card Fees Expense	0.00	500.00
562 - Donations Expense	6,350.00	0.00
529 - Economic Development Expense	213,906.41	200,000.00
563 - Election Expense	2,900.00	2,900.00
501 - Insurance	10,000.00	5,000.00
500 - IT Services	3,000.00	11,480.00
502 - Legal	20,000.00	15,000.00
540 - Miscellaneous Expense	6,000.00	6,000.00
553 - Professional Fees	5,600.00	3,000.00
546 - Senior Citizen Center Expense	1,677.29	1,500.00
514 - Unemployment	9,118.73	0.00
525 - Workers Comp/Liab Insurance	8,000.00	7,550.00
Contracts & Other Expense Total	**319,384.51**	**282,680.00**
Operations Expense		
449 - Advertising	2,946.40	3,200.00
424 - Civic Center Utilities	4,000.00	0.00
789 - Convention Center Expense	436.65	0.00
413 - CRF- Clean/Disinfect Supplies	788.88	0.00
413.1 - CRF- Legal Fees	34.50	0.00
440 - Fuel	1,000.00	1,000.00
790 - Janitorial	6,000.00	12,000.00
442 - Maintenance Supplies	2,800.00	2,800.00
445 - Seasonal Lighting	9,537.67	5,000.00
444 - Utilities	15,000.00	15,000.00
Operations Expense Total	**42,544.10**	**39,000.00**
Materials & Supplies		
415 - Dues & Subscriptions	1,200.00	1,200.00
420 - Office Supplies	3,900.00	3,900.00
423 - Postal Expense	2,000.00	1,500.00
416 - Tax Roll Service	2,500.00	2,500.00
Materials & Supplies Total	**9,600.00**	**9,100.00**
Maintenance Expense		
472 - New Equipment	3,000.00	2,000.00
Maintenance Expense Total	**3,000.00**	**2,000.00**
Other Expense		
425 - Computer Services	5,451.00	7,025.00
791 - Contingency Expense	21,783.35	50,000.00
560 - Grants Expense	2,361.77	3,250.00
799 - Website Expense	3,222.50	500.00
Other Expense Total	**32,818.62**	**60,775.00**
Expenses Total	**565,412.84**	**514,695.00**

GF- Administrative
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Assets		
- Cash		
101 - General Fund Checking	(565,412.84)	(514,695.00)
Cash Total	(565,412.84)	(514,695.00)
Assets Total	(565,412.84)	(514,695.00)

GF- Fire
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Expenses		
- Personnel		
410 - Training & Education	6,000.00	4,000.00
Personnel Total	**6,000.00**	**4,000.00**
- Contracts & Other Expense		
562 - Donations Expense	2,232.00	2,232.00
501 - Insurance	16,000.00	16,000.00
Contracts & Other Expense Total	**18,232.00**	**18,232.00**
- Operations Expense		
440 - Fuel	6,000.00	5,000.00
442 - Maintenance Supplies	0.00	10,000.00
444 - Utilities	6,000.00	4,500.00
Operations Expense Total	**12,000.00**	**19,500.00**
- Maintenance Expense		
472 - New Equipment	82,000.00	82,618.00
Maintenance Expense Total	**82,000.00**	**82,618.00**
- Other Expense		
419 - TESRS - Retirement	7,000.00	5,300.00
Other Expense Total	**7,000.00**	**5,300.00**
Expenses Total	**125,232.00**	**129,650.00**
- Assets		
- Cash		
101 - General Fund Checking	(125,232.00)	(129,650.00)
Cash Total	**(125,232.00)**	**(129,650.00)**
Assets Total	**(125,232.00)**	**(129,650.00)**

GF- Library
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Expenses		
- Personnel		
406 - FICA	3,234.19	700.00
401 - Gross Salaries	42,634.45	9,160.00
408 - Major Medical Insurance	10,297.68	15.30
407 - Retirement System	2,199.34	480.00
410 - Training & Education	300.00	0.00
Personnel Total	58,665.66	10,355.30
- Contracts & Other Expense		
500 - IT Services	771.70	550.00
525 - Workers Comp/Liab Insurance	430.00	150.00
Contracts & Other Expense Total	1,201.70	700.00
- Operations Expense		
449 - Advertising	200.00	50.00
442 - Maintenance Supplies	1,400.00	500.00
444 - Utilities	7,600.00	5,500.00
Operations Expense Total	9,200.00	6,050.00
- Materials & Supplies		
415 - Dues & Subscriptions	800.00	100.00
420 - Office Supplies	1,200.00	300.00
423 - Postal Expense	200.00	50.00
Materials & Supplies Total	2,200.00	450.00
- Maintenance Expense		
470 - Equipment Repair	700.00	0.00
472 - New Equipment	500.00	0.00
Maintenance Expense Total	1,200.00	0.00
Expenses Total	72,467.36	17,555.30
- Assets		
- Cash		
101 - General Fund Checking	(72,467.36)	(17,555.30)
Cash Total	(72,467.36)	(17,555.30)
Assets Total	(72,467.36)	(17,555.30)

GF - Municipal Court
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
Expenses		
Personnel		
406 - FICA	2,792.25	3,845.00
401 - Gross Salaries	36,500.04	50,200.00
408 - Major Medical Insurance	10,176.96	17,042.00
407 - Retirement System	1,908.95	2,635.00
410 - Training & Education	2,000.00	1,750.00
Personnel Total	**53,378.20**	**75,472.00**
Contracts & Other Expense		
512 - Annual Fees	0.00	160.00
500 - IT Services	975.56	975.56
502 - Legal	15,000.00	5,000.00
540 - Miscellaneous Expense	265.00	500.00
561 - Omnibase Services	3,000.00	3,000.00
519 - State Fees	132,757.83	95,000.00
Contracts & Other Expense Total	**151,998.39**	**104,635.56**
Operations Expense		
442 - Maintenance Supplies	583.65	600.00
444 - Utilities	4,200.00	4,000.00
Operations Expense Total	**4,783.65**	**4,600.00**
Materials & Supplies		
420 - Office Supplies	3,798.00	2,500.00
423 - Postal Expense	2,000.00	3,000.00
Materials & Supplies Total	**5,798.00**	**5,500.00**
Maintenance Expense		
472 - New Equipment	1,175.00	1,000.00
Maintenance Expense Total	**1,175.00**	**1,000.00**
Other Expense		
572 - Building & Upkeep Expense	0.00	10,000.00
Collection Agency Fees	429.42	2,400.00
425 - Computer Services	988.50	1,000.00
Other Expense Total	**1,417.92**	**13,400.00**
Expenses Total	**218,551.16**	**204,607.56**
Assets		
Cash		
101 - General Fund Checking	(218,551.16)	(204,607.56)
Cash Total	**(218,551.16)**	**(204,607.56)**
Assets Total	**(218,551.16)**	**(204,607.56)**

GF- Parks
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Expenses		
- Personnel		
410 - Training & Education	1,022.07	1,500.00
Personnel Total	**1,022.07**	**1,500.00**
- Contracts & Other Expense		
562 - Donations Expense	20,000.00	20,000.00
517 - Park Expense	65,000.00	30,000.00
Contracts & Other Expense Total	**85,000.00**	**50,000.00**
- Operations Expense		
440 - Fuel	1,170.00	1,250.00
442 - Maintenance Supplies	2,500.00	1,500.00
444 - Utilities	16,500.00	14,000.00
Operations Expense Total	**20,170.00**	**16,750.00**
- Maintenance Expense		
472 - New Equipment	26,807.93	15,000.00
Maintenance Expense Total	**26,807.93**	**15,000.00**
- Other Expense		
524 - Animal Control	5,000.00	2,500.00
Other Expense Total	**5,000.00**	**2,500.00**
- Indirect Expenses		
481 - Grant Local Match	18,750.00	55,000.00
Indirect Expenses Total	**18,750.00**	**55,000.00**
Expenses Total	**156,750.00**	**140,750.00**
- Assets		
- Cash		
101 - General Fund Checking	(156,750.00)	(140,750.00)
Cash Total	**(156,750.00)**	**(140,750.00)**
Assets Total	**(156,750.00)**	**(140,750.00)**

GF- Police
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Expenses		
- Personnel		
406 - FICA	14,563.76	13,305.00
401 - Gross Salaries	181,376.00	173,866.00
408 - Major Medical Insurance	10,710.14	8,883.00
407 - Retirement System	9,956.67	9,000.00
410 - Training & Education	3,000.00	8,000.00
Personnel Total	**219,606.57**	**213,054.00**
- Contracts & Other Expense		
566 - Alcohol/Drug Testing	130.00	400.00
512 - Annual Fees	6,641.77	8,000.00
562 - Donations Expense	1,037.56	1,200.00
501 - Insurance	1,800.00	1,750.00
500 - IT Services	1,465.14	1,000.00
502 - Legal	425.50	500.00
540 - Miscellaneous Expense	400.00	1,000.00
525 - Workers Comp/Liab Insurance	17,000.00	11,000.00
Contracts & Other Expense Total	**28,899.97**	**24,850.00**
- Operations Expense		
440 - Fuel	19,000.00	14,000.00
442 - Maintenance Supplies	4,000.00	5,000.00
473 - Police Equipment	2,000.00	1,500.00
472 - Uniforms	800.00	500.00
444 - Utilities	7,000.00	5,000.00
Operations Expense Total	**32,800.00**	**26,000.00**
- Materials & Supplies		
415 - Dues & Subscriptions	4,958.23	1,500.00
420 - Office Supplies	2,800.00	1,000.00
423 - Postal Expense	600.00	100.00
Materials & Supplies Total	**8,358.23**	**2,600.00**
- Maintenance Expense		
470.1 - Equip/Repair - Insurance	8,538.62	0.00
470 - Equipment Repair	9,000.00	5,000.00
472 - New Equipment	50,000.00	10,000.00
Maintenance Expense Total	**67,538.62**	**15,000.00**
- Other Expense		
572 - Building & Upkeep Expense	5,000.00	5,000.00
425 - Computer Services	5,451.00	5,451.00
Other Expense Total	**10,451.00**	**10,451.00**
Expenses Total	**367,654.39**	**291,955.00**
- Assets		
- Cash		
101 - General Fund Checking	(367,654.39)	(291,955.00)
Cash Total	**(367,654.39)**	**(291,955.00)**
Assets Total	**(367,654.39)**	**(291,955.00)**

GF- Street
General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
Expenses		
Contracts & Other Expense		
540 - Miscellaneous Expense	813.56	7,500.00
570 - Transfers Out	127,720.02	0.00
Contracts & Other Expense Total	**128,533.58**	**7,500.00**
Operations Expense		
440 - Fuel	1,500.00	1,700.00
442 - Maintenance Supplies	3,352.31	3,500.00
447 - Street Maintenance & Repair	595,899.67	268,280.00
Tree Trimming	5,640.99	0.00
444 - Utilities	65,000.00	58,000.00
Operations Expense Total	**671,392.97**	**331,480.00**
Maintenance Expense		
470 - Equipment Repair	1,000.00	5,000.00
472 - New Equipment	27,000.00	10,000.00
Maintenance Expense Total	**28,000.00**	**15,000.00**
Other Expense		
852 - 5% Street Use Fee	11,000.00	11,500.00
560 - Grants Expense	854,723.77	0.00
Other Expense Total	**865,723.77**	**11,500.00**
Indirect Expenses		
481 - Grant Local Match	45,138.35	35,500.00
Indirect Expenses Total	**45,138.35**	**35,500.00**
Expenses Total	**1,738,788.67**	**400,980.00**
Assets		
Cash		
101 - General Fund Checking	(1,738,788.67)	(400,980.00)
Cash Total	**(1,738,788.67)**	**(400,980.00)**
Assets Total	**(1,738,788.67)**	**(400,980.00)**

Water Works
Water Works Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
Revenue		
Other Revenue		
347 - Air Med Care	2,280.00	2,100.00
309 - Credit Card Fees	1,700.00	1,000.00
378 - Insurance Reimbursement	16,673.00	0.00
330 - Interest Income	12,000.00	15,000.00
330.1 - Interest Income- Meter Account	0.00	700.00
336 - Loan Proceeds	0.00	400,000.00
339 - Miscellaneous Revenue	1,500.00	1,000.00
362 - Other Rev-Transf,Reconn,Adjs	5,500.00	5,000.00
375 - Transfers In	529,142.20	0.00
Other Revenue Total	**568,795.20**	**424,800.00**
Property Taxes		
305 - Penalty & Interest	16,500.00	16,500.00
Property Taxes Total	**16,500.00**	**16,500.00**
Service Revenue		
344 - Garbage Revenue	285,968.00	295,119.00
342 - Sewer Revenue	518,000.00	500,000.00
350 - Sewer Taps	1,000.00	1,000.00
340 - Water Revenue	500,000.00	500,000.00
348 - Water Taps	1,100.00	2,000.00
Service Revenue Total	**1,306,068.00**	**1,298,119.00**
Revenue Total	**1,891,363.20**	**1,739,419.00**
Expenses		
Personnel		
406 - FICA	28,054.08	24,555.00
401 - Gross Salaries	366,720.00	320,920.00
408 - Major Medical Insurance	71,238.72	64,200.00
411 - Personnel Reimbursement	800.00	800.00
407 - Retirement System	19,179.46	16,820.00
410 - Training & Education	1,500.00	3,000.00
Personnel Total	**487,492.26**	**430,295.00**
Contracts & Other Expense		
504 - Agents Fees	400.00	0.00
564 - Air Med Care (Drafts)	2,052.00	1,896.00
566 - Alcohol/Drug Testing	551.00	850.00
512 - Annual Fees	12,400.00	12,400.00
503 - Audit Fees	10,000.00	10,000.00
510 - Bond Interest	155,250.00	0.00
520 - Capital Outlay	85,000.00	690,000.00
558 - Credit Card Fees Expense	2,304.27	1,000.00
568 - Depreciation	50,000.00	50,000.00
554 - Engineering Fees	30,000.00	30,000.00
530 - Garbage Contractor	242,000.00	249,744.00
501 - Insurance	5,813.00	6,200.00
502 - Legal	10,000.00	3,000.00
540 - Miscellaneous Expense	1,000.00	5,000.00
518 - Online Payment Service Fees	0.00	600.00
551 - Sew Effluent/ Water Samples	8,000.00	8,000.00
552 - Sludge Hauling	9,764.63	14,000.00
570 - Transfers Out	188,917.20	0.00
525 - Workers Comp/Liab Insurance	21,000.00	13,500.00
Contracts & Other Expense Total	**834,452.10**	**1,096,190.00**
Operations Expense		
449 - Advertising	150.00	150.00

Water Works
Water Works Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
450 - Equipment Testing	5,038.00	9,000.00
440 - Fuel	16,000.00	15,000.00
442 - Maintenance Supplies	75,000.00	75,000.00
459 - Reimbursement	500.00	500.00
441 - Safety Equipment	2,500.00	1,500.00
472 - Uniforms	1,800.00	1,800.00
444 - Utilities	83,000.00	76,000.00
Operations Expense Total	**183,988.00**	**178,950.00**
- Materials & Supplies		
415 - Dues & Subscriptions	400.00	100.00
420 - Office Supplies	2,500.00	2,500.00
423 - Postal Expense	4,200.00	3,500.00
Materials & Supplies Total	**7,100.00**	**6,100.00**
- Maintenance Expense		
470.1 - Equip/Repair - Insurance	3,329.00	0.00
470 - Equipment Repair	40,000.00	50,000.00
472 - New Equipment	54,033.61	60,000.00
Maintenance Expense Total	**97,362.61**	**110,000.00**
- Other Expense		
791 - Contingency Expense	31,296.48	50,000.00
Other Expense Total	**31,296.48**	**50,000.00**
- Indirect Expenses		
483 - Principal- CO's Bond	260,000.00	0.00
Indirect Expenses Total	**260,000.00**	**0.00**
Expenses Total	1,901,691.45	1,871,535.00
- Assets		
- Cash		
101 - Water Works Checking	(10,328.25)	(132,116.00)
Cash Total	(10,328.25)	(132,116.00)
Assets Total	(10,328.25)	(132,116.00)

Capital Projects Budget
Capital Projects Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Other Revenue		
330 - Interest Income	0.00	200.00
339 - Miscellaneous Revenue	320,736.69	0.00
Other Revenue Total	**320,736.69**	**200.00**
Revenue Total	**320,736.69**	**200.00**
- Expenses		
- Contracts & Other Expense		
520 - Capital Outlay	46,375.25	20,600.00
570 - Transfers Out	189,730.76	0.00
Contracts & Other Expense Total	**236,106.01**	**20,600.00**
Expenses Total	**236,106.01**	**20,600.00**

Motel Occupancy Tax Budget
Motel Occupancy Tax Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Other Revenue		
373 - Convention Center Deposits	2,000.00	2,000.00
374 - Convention Center Rentals	1,500.00	2,500.00
330 - Interest Income	900.00	1,000.00
301 - Motel Tax Collections	259,073.34	200,000.00
379 - Reimbursement	2,000.00	2,000.00
Other Revenue Total	265,473.34	207,500.00
Revenue Total	265,473.34	207,500.00
- Expenses		
- Personnel		
406 - FICA	1,034.28	0.00
401 - Gross Salaries	13,520.00	0.00
407 - Retirement System	703.04	0.00
Personnel Total	15,257.32	0.00
- Contracts & Other Expense		
516 - Civic Center	22,249.75	10,000.00
558 - Credit Card Fees Expense	305.32	300.00
511 - Interest Expense	7,131.67	7,000.00
523 - Principal- Bank Note	60,000.00	60,000.00
Contracts & Other Expense Total	89,686.74	77,300.00
- Operations Expense		
449 - Advertising	57,960.00	40,000.00
417 - Chamber of Commerce	0.00	12,000.00
788 - Conv Ctr Deposit Reimbursement	2,000.00	1,200.00
789 - Convention Center Expense	3,265.30	3,000.00
Operations Expense Total	63,225.30	56,200.00
- Materials & Supplies		
415 - Dues & Subscriptions	21,097.71	22,000.00
Materials & Supplies Total	21,097.71	22,000.00
- Maintenance Expense		
478 - Civic Center Impts	7,750.25	10,000.00
Maintenance Expense Total	7,750.25	10,000.00
- Other Expense		
418 - Historical Rest/Preservation	30,000.00	40,000.00
Other Expense Total	30,000.00	40,000.00
Expenses Total	227,017.32	205,500.00
- Assets		
- Cash		
101 - Motel Occupancy Checking	38,456.02	2,000.00
Cash Total	38,456.02	2,000.00
Assets Total	38,456.02	2,000.00

Debt Service Budget
Debt Service Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Other Revenue		
303 - Delinquent Tax Collections	6,000.00	15,000.00
330 - Interest Income	3,000.00	2,400.00
Other Revenue Total	**9,000.00**	**17,400.00**
- Property Taxes		
302 - I & S Tax	385,126.09	394,050.00
305 - Penalty & Interest	0.00	8,500.00
Property Taxes Total	**385,126.09**	**402,550.00**
Revenue Total	**394,126.09**	**419,950.00**
- Expenses		
- Contracts & Other Expense		
504 - Agents Fees	0.00	400.00
510 - Bond Interest	0.00	69,525.00
505 - Bond Principal	0.00	350,025.00
570 - Transfers Out	385,126.09	0.00
Contracts & Other Expense Total	**385,126.09**	**419,950.00**
Expenses Total	**385,126.09**	**419,950.00**
- Assets		
- Cash		
101 - Debt Services Checking	9,000.00	0.00
Cash Total	**9,000.00**	**0.00**
Assets Total	**9,000.00**	**0.00**

Grant Fund - Water
Grant Fund- Water Works

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Other Revenue		
Grants Income	25,317	255,733
Other Revenue Total	25,317	255,733
Revenue Total	25,317	255,733
- Expenses		
- Other Expense		
Grants Expense	25,317	255,733
Other Expense Total	25,317	255,733
Expenses Total	25,317	255,733

Grand Fund- GF (Streets)
Grant Fund- General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Other Revenue		
BEDC Match	35,000	35,000
Grants Income	11,550	338,450
Other Revenue Total	**46,550**	**373,450**
Revenue Total	**46,550**	**373,450**
- Expenses		
- Other Expense		
Grants Expense	11,550	338,450
Other Expense Total	**11,550**	**338,450**
Expenses Total	**11,550**	**338,450**
- Assets		
- Cash		
2019 MSDRP	35,000	35,000
Cash Total	**35,000**	**35,000**
Assets Total	**35,000**	**35,000**

Grant Fund - GF (Fire)
Grant Fund- General Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020
- Revenue		
- Other Revenue		
360 - Grants Income	470,000.00	475,500.00
Other Revenue Total	**470,000.00**	**475,500.00**
Revenue Total	**470,000.00**	**475,500.00**
- Expenses		
- Other Expense		
560 - Grants Expense	470,000.00	475,500.00
Other Expense Total	**470,000.00**	**475,500.00**
Expenses Total	**470,000.00**	**475,500.00**