The City of Josephine TEXAS

6-Month Financial Highlights & Evaluation of Revenue & Expenses

Revenue: We have brought in 73% of our expected annual revenue, $8M income, $11M budget.

We have already exceeded the expected annual revenue for the following items: Building Permits, Certificate of Occupancy, Franchise Tax, Property Tax, Transfer Fees, Interest Income, Capital Recovery Fees, Animal Registrations, and LEOSE-Police Training. Revenue Line-Item Details are attached.

FYE Sept. 30, 2024, Budget Adjustments Needed

To Balance the General Fund (Capital Projects funded by Bond Revenue and Fund Balance) and Proprietary Funds- Add in revenue from accounts mentioned above where revenue has already exceeded the budget. Expense Line-Item Details are attached. This includes funding for an additional Police Officer right away based off Exceeded Property Tax Collections.

Total Police Revenue is at 70%, Total Admin Revenue is already at 74%, Total Sanitation Revenue is at 56%, Total Sewer Revenue is at 88%, Total Water Revenue is at 68%.

HIGH LEVEL OVERVIEW OF EXPENSE ADJUSTMENTS

Fund	Dept	Description	Amount	
General	Streets	Asphalt Roller	38,375.00	Discounted Amount
General	Streets	IPO #24	36,000.00	Approved by Council 3/11/24
General	Admin	ClearGov	11,084.00	Approved by Council 2/12/24
General	Fire	Firefighting Breathing Aparatus/Equipment	201,422.00	Approved by Council 12/11/23
General	Parks	Splash Pad Improvements	40,000.00	Approved by Council 2/12/24
General	Parks	Parking lot expansion at City Park	40,000.00	Estimate/Possible cost share or reimbursement by JCDC
General	Admin	AI Software & Magazine Add	18,500.00	To be reimbursed by JCDC & Matching ARCIT Grant
Water	Water	Water Meters & Tails	172,000.00	500 Meters & Tails
General	Admin	210 Main St & Com. Center	353,500.00	Precon & Arch Fee on Community Center & Closing on 210 Main St (Community Center Renovations Paid by Fund Balance)
General	Admin	Demo of 210 Main	23,000.00	Mayor Requested this be completed by outside contractor
General	Admin	Downtown Food Truck/Farmer's Market/Vendor Space		Possible Expense/Revenue Share Project w/Developer
General	Police	Funding for an Additional Officer	60,000.00	Increased Property Tax Collections Supports this
All	All	SGR Compensation & Organizational Planning	24,500.00	Split Cost-Proposal presented 4/8

REVENUE PIVOT & NET

Row Labels	Sum of Current Budget	Sum of Activity Needed	Sum of Adjustment	Sum of New Budget	% actuals to budget	Expense Budget w/Adj	Net	
10	**(5,192,203.00)**	**(3,499,725.88)**	**(658,325.00)**	**(5,850,528.00)**	67%			
Admin	(3,075,903.00)	(2,276,634.09)	(463,325.00)	(3,539,228.00)	74%	2,221,497.72	(1,317,730.28)	Revenue Supports Additional Expense
Court	(51,000.00)	(36,118.11)	-	(51,000.00)	71%	201,688.55	150,688.55	Revenue Supports Additional Expense
Fire	(130,000.00)	(98,538.00)	-	(130,000.00)	76%	206,322.00	76,322.00	
Parks	(54,000.00)	(34,800.00)	-	(54,000.00)	64%	108,500.70	54,500.70	
Police	(856,750.00)	(602,850.47)	(195,000.00)	(1,051,750.00)	70%	2,153,518.44	1,101,768.44	Revenue & General Fund Balance Supports Additional Expense
PW	-	-	-	-		47,700.00	47,700.00	
Sanitation	(750,000.00)	(421,956.57)	-	(750,000.00)	56%	453,995.55	(296,004.45)	
Streets	(274,550.00)	(28,828.64)	-	(274,550.00)	11%	1,018,741.94	744,191.94	
20	**(3,449,779.00)**	**(2,337,503.65)**	**(269,098.11)**	**(3,718,877.11)**	68%	3,142,194.90	(576,682.21)	Revenue Supports Additional Expense
25	**(2,163,600.00)**	**(1,910,792.41)**	**(405,456.38)**	**(2,569,056.38)**	88%	2,264,820.60	(304,235.78)	Revenue Supports Additional Expense
30	**(233,310.00)**	**(275,193.92)**	-	**(233,310.00)**	118%	220,000.00	(13,310.00)	
Grand Total	**(11,038,892.00)**	**(8,023,215.86)**	**(1,332,879.49)**	**(12,371,771.49)**	**73%**	**12,038,980.40**	**(332,791.09)**	

EXPENSE PIVOT

PIVOT BY DEPT/EXPENSE

Row Labels	Sum of Current Budget	Sum of Activity Needed	Sum of Adjustment	Sum of New Budget	% actuals to budget	
10	**5,179,792.65**	**3,328,018.12**	**1,232,172.25**	**6,411,964.90**	64%	
Admin	1,774,622.47	1,362,240.26	446,875.25	2,221,497.72	77%	Revenue & General Fund Balance Supports Additional Expense
Court	197,688.55	95,392.54	4,000.00	201,688.55	48%	Revenue Supports Additional Expense
Fire	-	201,422.00	206,322.00	206,322.00		
Parks	61,550.70	26,908.63	46,950.00	108,500.70	44%	
Police	1,714,908.44	1,132,211.95	438,610.00	2,153,518.44	66%	Revenue & General Fund Balance Supports Additional Expense
PW	44,100.00	21,274.61	3,600.00	47,700.00	48%	
Sanitation	453,995.55	196,895.92	-	453,995.55	43%	
Streets	932,926.94	291,672.21	85,815.00	1,018,741.94	31%	
20	**2,958,949.90**	**1,427,191.18**	**183,245.00**	**3,142,194.90**	48%	Revenue Supports Additional Expense
25	**2,043,310.60**	**990,543.59**	**221,510.00**	**2,264,820.60**	48%	Revenue Supports Additional Expense
30	**220,000.00**	**66,925.00**	-	**220,000.00**	30%	
Grand Total	**10,402,053.15**	**5,812,677.89**	**1,636,927.25**	**12,038,980.40**	**56%**	

Total Budget Adjustment Requested: +$1,332,879 to Revenue, +$1,636,927 to Expenses of which $923,668 are General Fund Capital Outlay Purchases

(Cash for Asset Trading-From Fund Balance Reserves and Bond Proceeds)

Prepared By: Melissa Stillwell, COJ Finance Director on 4/05/2024

Mayor's Approval Signature: On File- Council Approved at 4/8/2024 Meeting

				(11,038,892.00)	(8,023,215.86)	(3,015,676.14)	(3,015,676.14)	(8,023,215.86)	(1,332,879.49)	(12,371,771.49)	73%	
Dept	Account	Name	un	Current Budget	Activity	Budget Remainin	Budget Available	Ending Balance	Adjustment Needed	New Budget	ctuals to bu	Notes
Admin	10-100-4240-	Building Permits	10	(151,200.00)	(455,445.00)	304,245.00	304,245.00	(455,445.00)	(300,000.00)	(451,200.00)	301%	Exceeded Budgeted Revenue
Sewer	25-550-4450-	Capital Recovery Fee	25	(368,000.00)	(654,000.00)	286,000.00	286,000.00	(654,000.00)	(285,000.00)	(653,000.00)	178%	Exceeded Budgeted Revenue
Police	10-200-4720-	Interest Income	10	(40,000.00)	(177,873.93)	137,873.93	137,873.93	(177,873.93)	(195,000.00)	(235,000.00)	445%	Expected Exceeded-Low estimate of an additional $10k for 6 mo
Water	20-500-4450-	Capital Recovery Fee	20	(247,779.00)	(440,346.38)	192,567.38	192,567.38	(440,346.38)	(190,000.00)	(437,779.00)	178%	Exceeded Budgeted Revenue
Admin	10-100-4100-	Property Tax Current	10	(746,390.00)	(877,171.39)	130,781.39	130,781.39	(877,171.39)	(130,000.00)	(876,390.00)	118%	Can support hiring an additional Police Officer right away
Sewer	25-550-4720-	Interest Income	25	(200,000.00)	(312,356.38)	112,356.38	112,356.38	(312,356.38)	(112,356.38)	(312,356.38)	156%	Exceeded Budgeted Revenue
Water	20-500-4720-	Interest Income	20	(40,000.00)	(109,348.11)	69,348.11	69,348.11	(109,348.11)	(69,348.11)	(109,348.11)	273%	Exceeded Budgeted Revenue
Admin	10-100-4720-	Interest Income	10	(40,000.00)	(44,663.32)	4,663.32	4,663.32	(44,663.32)	(30,000.00)	(70,000.00)	112%	Expected Exceeded-Low estimate of an additional $5k for 6 mo
Water	20-500-4580-	Transfer Fees	20	(1,500.00)	(11,250.00)	9,750.00	9,750.00	(11,250.00)	(9,750.00)	(11,250.00)	750%	Exceeded Budgeted Revenue
Sewer	25-550-4580-	Transfer Fees	25	(2,000.00)	(10,100.00)	8,100.00	8,100.00	(10,100.00)	(8,100.00)	(10,100.00)	505%	Exceeded Budgeted Revenue
Admin	10-100-4260-	Certificate of Occupancy	10	(2,500.00)	(5,825.00)	3,325.00	3,325.00	(5,825.00)	(3,325.00)	(5,825.00)	233%	Exceeded Budgeted Revenue
Water	20-500-4620-	Disconnect Fees	20	(1,000.00)	(12,550.00)	11,550.00	11,550.00	(12,550.00)	-	(1,000.00)	1255%	Exceeded Budgeted Revenue
Police	10-200-4740-	LEOSE - Police Training	10	(750.00)	(1,092.79)	342.79	342.79	(1,092.79)	-	(750.00)	146%	Exceeded Budgeted Revenue
Water	20-500-4645-	MUD - Late Fees	20	(20,000.00)	(27,819.20)	7,819.20	7,819.20	(27,819.20)	-	(20,000.00)	139%	Exceeded Budgeted Revenue
Admin	10-100-4200-	Animal Registration	10	(150.00)	(195.00)	45.00	45.00	(195.00)	-	(150.00)	130%	Exceeded Budgeted Revenue
Debt Svc	30-600-4100-	Property Tax Current	30	(233,310.00)	(274,485.35)	41,175.35	41,175.35	(274,485.35)	-	(233,310.00)	118%	Exceeded Budgeted Revenue
Admin	10-100-4120-	Property Tax Delinquent	10	(5,000.00)	(5,723.58)	723.58	723.58	(5,723.58)	-	(5,000.00)	114%	Exceeded Budgeted Revenue
Water	20-500-4640-	Late Fees	20	(15,000.00)	(17,120.80)	2,120.80	2,120.80	(17,120.80)	-	(15,000.00)	114%	Exceeded Budgeted Revenue
Admin	10-100-4140-	Penalty & Interest - Taxes	10	(2,000.00)	(2,207.23)	207.23	207.23	(2,207.23)	-	(2,000.00)	110%	Above Target
Admin	10-100-4375-	MUD - Monthly Public Safety Fe	10	(50,000.00)	(54,830.87)	4,830.87	4,830.87	(54,830.87)	-	(50,000.00)	110%	Exceeded Budgeted Revenue
Admin	10-100-4160-	Franchise Tax/Fees	10	(65,000.00)	(67,648.92)	2,648.92	2,648.92	(67,648.92)	-	(65,000.00)	104%	Exceeded Budgeted Revenue
Admin	10-100-4320-	Dump Permit	10	(1,000.00)	(990.00)	(10.00)	(10.00)	(990.00)	-	(1,000.00)	99%	Above Target
Court	10-150-4440-	Warrant/ Bond Income	10	(1,000.00)	(850.00)	(150.00)	(150.00)	(850.00)	-	(1,000.00)	85%	Above Target
Fire	10-250-4375-	MUD - Monthly Public Safety Fe	10	(130,000.00)	(98,538.00)	(31,462.00)	(31,462.00)	(98,538.00)	-	(130,000.00)	76%	Above Target
Sewer	25-550-4565-	MUD - Tap Fees	25	(285,000.00)	(206,750.00)	(78,250.00)	(78,250.00)	(206,750.00)	-	(285,000.00)	73%	Above Target
Water	20-500-4565-	MUD - Tap Fees	20	(285,000.00)	(206,275.00)	(78,725.00)	(78,725.00)	(206,275.00)	-	(285,000.00)	72%	Above Target
Sewer	25-550-4525-	MUD - Sales Sewer	25	(775,000.00)	(515,659.05)	(259,340.95)	(259,340.95)	(515,659.05)	-	(775,000.00)	67%	Above Target
Admin	10-100-4180-	Sales Tax Allocation	10	(275,000.00)	(182,423.60)	(92,576.40)	(92,576.40)	(182,423.60)	-	(275,000.00)	66%	Above Target
Admin	10-100-4699-	Professional Services	10	(399,000.00)	(264,600.00)	(134,400.00)	(134,400.00)	(264,600.00)	-	(399,000.00)	66%	Above Target
Parks	10-300-4350-	Park Maintenance Fee	10	(54,000.00)	(34,800.00)	(19,200.00)	(19,200.00)	(34,800.00)	-	(54,000.00)	64%	Above Target
Water	20-500-4545-	MUD - Sales Water	20	(1,500,000.00)	(880,059.17)	(619,940.83)	(619,940.83)	(880,059.17)	-	(1,500,000.00)	59%	Above Target
Sanitation	10-400-4505-	MUD - Sales Sanitation	10	(450,000.00)	(260,551.09)	(189,448.91)	(189,448.91)	(260,551.09)	-	(450,000.00)	58%	Above Target
Police	10-200-4375-	MUD - Monthly Public Safety Fe	10	(390,000.00)	(211,203.00)	(178,797.00)	(178,797.00)	(211,203.00)	-	(390,000.00)	54%	On Target
Sanitation	10-400-4500-	Sales Sanitation	10	(300,000.00)	(161,405.48)	(138,594.52)	(138,594.52)	(161,405.48)	-	(300,000.00)	54%	On Target
Admin	10-100-4840-	Rent Payments	10	(30,000.00)	(16,046.80)	(13,953.20)	(13,953.20)	(16,046.80)	-	(30,000.00)	53%	On Target
Water	20-500-4540-	Sales Water	20	(1,100,000.00)	(586,628.16)	(513,371.84)	(513,371.84)	(586,628.16)	-	(1,100,000.00)	53%	On Target
Sewer	25-550-4520-	Sales Sewer	25	(350,000.00)	(181,906.98)	(168,093.02)	(168,093.02)	(181,906.98)	-	(350,000.00)	52%	On Target
Police	10-200-4900-	Transfers	10	(425,000.00)	(212,500.02)	(212,499.98)	(212,499.98)	(212,500.02)	-	(425,000.00)	50%	On Target
Water	20-500-4660-	Returned Payment Fees	20	(500.00)	(240.00)	(260.00)	(260.00)	(240.00)	-	(500.00)	48%	On Target
Admin	10-100-4370-	MUD - Public Safety Fees	10	(606,313.00)	(287,750.00)	(318,563.00)	(318,563.00)	(287,750.00)	-	(606,313.00)	47%	On Target
Court	10-150-4424-	Municipal Court Fines	10	(50,000.00)	(9,138.90)	(40,861.10)	(40,861.10)	(9,138.90)	-	(50,000.00)	18%	On Budget with Rollup Acct 4420
Water	20-500-4390-	Engnr/Consulting Fees	20	(50,000.00)	(7,566.00)	(42,434.00)	(42,434.00)	(7,566.00)	-	(50,000.00)	15%	
Sewer	25-550-4390-	Engnr/Consulting Fees	25	(50,000.00)	(6,000.00)	(44,000.00)	(44,000.00)	(6,000.00)	-	(50,000.00)	12%	
Water	20-500-4560-	Tap Fees	20	(180,000.00)	(18,200.00)	(161,800.00)	(161,800.00)	(18,200.00)	-	(180,000.00)	10%	
Streets	10-450-4460-	Grant income	10	(274,550.00)	(26,705.00)	(247,845.00)	(247,845.00)	(26,705.00)	-	(274,550.00)	10%	
Sewer	25-550-4560-	Tap Fees	25	(129,600.00)	(10,950.00)	(118,650.00)	(118,650.00)	(10,950.00)	-	(129,600.00)	8%	
Police	10-200-4424-	Municipal Court Fines	10	(1,000.00)	(71.73)	(928.27)	(928.27)	(71.73)	-	(1,000.00)	7%	
Sewer	25-550-4585-	MUD - Transfer Fees	25	(4,000.00)	(75.00)	(3,925.00)	(3,925.00)	(75.00)	-	(4,000.00)	2%	
Admin	10-100-4245-	Inspection Fees	10	(498,750.00)	-	(498,750.00)	(498,750.00)	-	-	(498,750.00)	0%	
Admin	10-100-4265-	MUD - Certificate of Occupancy	10	(1,000.00)	-	(1,000.00)	(1,000.00)	-	-	(1,000.00)	0%	Combined with 4260 (rollup)
Admin	10-100-4330-	Fireworks Permit	10	(100.00)	-	(100.00)	(100.00)	-	-	(100.00)	0%	
Admin	10-100-4360-	Plat Fees	10	(2,500.00)	-	(2,500.00)	(2,500.00)	-	-	(2,500.00)	0%	
Admin	10-100-4390-	Engnr/Consulting Fees	10	(200,000.00)	-	(200,000.00)	(200,000.00)	-	-	(200,000.00)	0%	Catchup Passthrough billing to DR Horton in Progress
Water	20-500-4305-	MUD - CSI Inspections	20	(3,000.00)	-	(3,000.00)	(3,000.00)	-	-	(3,000.00)	0%	Combined with 4300 (rollup)
Water	20-500-4585-	MUD - Transfer Fees	20	(4,000.00)	-	(4,000.00)	(4,000.00)	-	-	(4,000.00)	0%	
Water	20-500-4680-	Reconnect Fees	20	(1,000.00)	-	(1,000.00)	(1,000.00)	-	-	(1,000.00)	0%	
Admin	10-100-4380-	Solicitor Fees	10	-	(325.00)	325.00	325.00	(325.00)	-	-		
Admin	10-100-4700-	Donation Receipts	10	-	(25.21)	25.21	25.21	(25.21)	-	-		
Admin	10-100-4703-	Christmas Event & Donations	10	-	(3,725.00)	3,725.00	3,725.00	(3,725.00)	-	-		
Admin	10-100-4704-	Angel Tree Donations	10	-	(5,389.17)	5,389.17	5,389.17	(5,389.17)	-	-		
Admin	10-100-4760-	Miscellaneous Income	10	-	(1,649.00)	1,649.00	1,649.00	(1,649.00)	-	-		
Court	10-150-4420-	Municipal Court Fines	10	-	(23,716.76)	23,716.76	23,716.76	(23,716.76)	-	-		Rollup with Acct 4424

Dept	Account	Name	Fun	Current Budget	Activity	Budget Remainin	Budget Available	Ending Balance	Adjustment Needed	New Budget	ctuals to bu	Notes
Court	10-150-4421-	Technology Fund	10	-	(612.00)	612.00	612.00	(612.00)	-	-		
Court	10-150-4422-	Building Security	10	-	(714.85)	714.85	714.85	(714.85)	-	-		
Court	10-150-4442-	Local Truancy & Prevention	10	-	(740.00)	740.00	740.00	(740.00)	-	-		
Court	10-150-4443-	Municipal Jury Fund	10	-	(56.60)	56.60	56.60	(56.60)	-	-		
Court	10-150-4447-	Child Safety Fund	10	-	(75.00)	75.00	75.00	(75.00)	-	-		
Court	10-150-4448-	Child Seatbelt Fine	10	-	(214.00)	214.00	214.00	(214.00)	-	-		
Police	10-200-4400-	Traffic Reports	10	-	(109.00)	109.00	109.00	(109.00)	-	-		
Streets	10-450-4720-	Interest Income	10	-	(2,123.64)	2,123.64	2,123.64	(2,123.64)	-	-		
Water	20-500-4760-	Miscellaneous Income	20	-	(5,150.83)	5,150.83	5,150.83	(5,150.83)	-	-		
Water	20-500-4770-	Meter Replacement	20	-	(7,000.00)	7,000.00	7,000.00	(7,000.00)	-	-		
Sewer	25-550-4950-	Developer Contribution	25	-	(12,995.00)	12,995.00	12,995.00	(12,995.00)	-	-		
Debt Svc	30-600-4120-	Property Tax Delinquent	30	-	(308.12)	308.12	308.12	(308.12)	-	-		
Debt Svc	30-600-4140-	Penalty & Interest - Taxes	30	-	(400.45)	400.45	400.45	(400.45)	-	-		
Water	20-500-4300-	CSI Inspections	20	(1,000.00)	(7,950.00)	6,950.00	6,950.00	(7,950.00)		(1,000.00)	795%	Exceeded Budgeted Revenue (Combined/rollup acct)

				10,402,053.15	5,812,677.89	115,707.07	4,473,668.19	32,663.00	4,441,005.19	5,812,677.89	1,636,927.25	12,038,980.40	56%	
Dept	Account	Name	Fun	Current Budget	Activity	Encumbrances	Budget Remainin	Pending	Budget Available	Ending Balance	djustment Neede	New Budget	uals to b	Notes
Police	10-200-7581-0	Capital Outlay (Police)	10	270,000.00	380,715.85	86,951.81	(197,667.66)	-	(197,667.66)	380,715.85	365,000.00	635,000.00	141%	Chev Malibu, Arch Svc & Precon, Open PO Ford Interceptor & Portable Hand Radios (Adj based on Balance to finish Precon, Arch & Eng Fee, Overhead on Public Safety Bldg-Funded by Bond Proceeds)
Admin	10-100-7581-0	Capital Outlay (Admin)	10	-	313,215.34	-	(313,215.34)	-	(313,215.34)	313,215.34	350,000.00	350,000.00		Precon & Arch Fee on Community Center & Closing on 210 Main St (Community Center Renovations Paid by Fund Balance)
Fire	10-250-7582-0	Capital Outlay-Fixtures/Equip (Fire)	10	-	201,422.00	-	(201,422.00)	-	(201,422.00)	201,422.00	201,422.00	201,422.00		Fire Apparatus Equipment Approved by Council 12/11/2023
Sewer	25-550-7581-0	Capital Outlay (Sewer)	25	205,000.00	6,524.00	-	198,476.00	-	198,476.00	6,524.00	200,000.00	405,000.00	3%	Scada Antenna, Caddo Street Sewer Project, Sludge Bldg motor & Door brushes (will move to FA account at EOY)
Water	20-500-7582-0	Capital Outlay-Fixtures/Equip (Water)	20	260,000.00	287,137.20	-	(27,137.20)	1,199.99	(28,337.19)	287,137.20	173,200.00	433,200.00	110%	Water Meters & UB Laptop (will move to FA at EOY)
Parks	10-300-7580-0	Capital Outlay (Parks)	10	-	-	-	-	-	-	-	40,000.00	40,000.00		Approved by City Council for Splash Pad Improvements
Streets	10-450-7582-0	Capital Outlay-Fixtures/Equip (Street)	10	-	-	-	-	-	-	-	38,375.00	38,375.00		Roller for asphalt repairs
Streets	10-450-6360-0	Engnr/Consulting Fees (Street)	10	100,000.00	84,152.70	-	15,847.30	-	15,847.30	84,152.70	36,000.00	136,000.00	84%	IPO # 24 Approved by Council 3/11/24 (SGR Proposal Split W,S,A,P,&F)
Police	10-200-6000-0	Salaries (Police)	10	762,000.00	341,939.43	-	420,060.57	-	420,060.57	341,939.43	35,000.00	797,000.00	45%	On Target (Prop Tax Rcpt Collection can support adding an additional officer)
Admin	10-100-6284-0	Computers - Software/Licenses (Admin)	10	36,000.00	38,888.01	-	(2,888.01)	193.00	(3,081.01)	38,888.01	26,085.00	62,085.00	108%	ClearGov Approved by Council 2/24, AI Software Approved by Council 3/24
Admin	10-100-6761-0	Contract Services - Other (Admin)	10	6,000.00	6,888.06	-	(888.06)	-	(888.06)	6,888.06	25,000.00	31,000.00	115%	Demo of 210 Main Street-Mayor Requested this to be completed by outside contractor, Nixle, Arbitrage Services, Environmental Services Agreemen
Admin	10-100-6641-0	Training, Cont. Edu, Travel (Admin)	10	15,000.00	16,249.32	-	(1,249.32)	395.00	(1,644.32)	16,249.32	14,000.00	29,000.00	108%	TML Conference, ARCIT, TDEC Conference, Tyler Connect, TML MidYear Conference, Election Law, New Elected Officials Training, TMHRA Conference, Additional Continuing Education, HR Training & Edu, City Sec. Training & Education
Police	10-200-6080-0	Insurance - Health (Police)	10	100,000.00	54,022.58	-	45,977.42	-	45,977.42	54,022.58	12,000.00	112,000.00	54%	Offset by Insurance Other acct 6101 (adding an Officer)
Admin	10-100-6480-0	Notices & Advertising (Admin)	10	7,000.00	6,076.74	-	923.26	268.45	654.81	6,076.74	10,500.00	17,500.00	87%	Projecting based of % rate spent plus Magazine add-Will approach JCDC for reimbursement
Sewer	25-550-7280-0	Parts (Sewer)	25	15,000.00	12,661.74	-	2,338.26	285.04	2,053.22	12,661.74	10,000.00	25,000.00	84%	Projecting based of % rate spent
Police	10-200-6120-0	TMRS Matching Expense (Police)	10	74,000.00	37,405.55	-	36,594.45	-	36,594.45	37,405.55	6,500.00	80,500.00	51%	On Target (adding an Officer)
Parks	10-300-7380-0	Repairs & Maint - Equipment (Parks)	10	2,500.00	6,806.57	-	(4,306.57)	-	(4,306.57)	6,806.57	6,000.00	8,500.00	272%	Repairs more than expected on tractor & brushcat (adj and prep for additional repairs in the summer)
Admin	10-100-6380-0	Filing Fees (Admin)	10	1,000.00	5,591.59	-	(4,591.59)	-	(4,591.59)	5,591.59	5,000.00	6,000.00	559%	Property Taxes on New properties purchased
Water	20-500-6320-0	Dues & Subscriptions (Water)	20	6,000.00	7,412.97	-	(1,412.97)	-	(1,412.97)	7,412.97	5,000.00	11,000.00	124%	TCEQ and 811 fees higher than expected
Sewer	25-550-6320-0	Dues & Subscriptions (Sewer)	25	7,500.00	8,321.37	-	(821.37)	-	(821.37)	8,321.37	5,000.00	12,500.00	111%	TCEQ and 811 fees higher than expected
Police	10-200-6360-0	Engnr/Consulting Fees (Police)	10	116,190.00	131,262.00	-	(15,072.00)	-	(15,072.00)	131,262.00	4,900.00	121,090.00	113%	Will look at YE (SGR Proposal Split W,S,A,P,&F)
Admin	10-100-6360-0	Engnr/Consulting Fees (Admin)	10	397,000.00	218,889.47	-	178,110.53	-	178,110.53	218,889.47	4,900.00	401,900.00	55%	reclass $21,200 to water (Booster Station) (SGR Proposal Split W,S,A,P,&F)
Sewer	25-550-6360-0	Engnr/Consulting Fees (Sewer)	25	200,000.00	68,091.77	-	131,908.23	-	131,908.23	68,091.77	4,900.00	204,900.00	34%	Below Target (SGR Proposal Split W,S,A,P,&F)
Water	20-500-6360-0	Engnr/Consulting Fees (Water)	20	180,000.00	52,634.75	-	127,365.25	-	127,365.25	52,634.75	4,900.00	184,900.00	29%	$195kPassthrough Booster Station Design DR Horton will be paying No Budget Adj Needed (SGR Proposal Split W,S,A,P,&F)
Fire	10-250-6360-0	Engnr/Consulting Fees (Fire)	10	-	-	-	-	-	-	-	4,900.00	4,900.00		(SGR Proposal Split W,S,A,P,&F)
Streets	10-450-6685-0	Vehicle - Fuel (Street)	10	5,000.00	4,978.33	-	21.67	-	21.67	4,978.33	4,500.00	9,500.00	100%	Increased Fuel Costs
Police	10-200-6285-0	Computers - Support (Police)	10	10,480.00	13,877.54	-	(3,397.54)	522.63	(3,920.17)	13,877.54	4,310.00	14,790.00	132%	Additional IT Support
Water	20-500-6800-0	Insurance-Auto (Water)	20	3,700.00	7,942.14	-	(4,242.14)	-	(4,242.14)	7,942.14	4,250.00	7,950.00	215%	TML Coverage Increased beyond expected
Streets	10-450-7301-0	Supplies (Street)	10	10,000.00	13,784.45	-	(3,784.45)	-	(3,784.45)	13,784.45	4,000.00	14,000.00	138%	Emergency Road Repair Caddo Street required by Mayor Turney
Police	10-200-6020-0	Salaries - Overtime (Police)	10	14,000.00	15,550.46	-	(1,550.46)	-	(1,550.46)	15,550.46	4,000.00	18,000.00	111%	Unexpected OT coverage needed due to Work Comp Injury
PW	10-350-6900-0	Insurance-Property (Public Works)	10	100.00	3,684.61	-	(3,584.61)	-	(3,584.61)	3,684.61	3,600.00	3,700.00	3685%	TML Coverage Increased beyond expected
Admin	10-100-7582-0	Capital Outlay-Fixtures/Equip (Admin)	10	25,000.00	28,315.00	-	(3,315.00)	-	(3,315.00)	28,315.00	3,500.00	28,500.00	113%	Christmas Tree (Orig Budgeted Tree wasn't available-Only option was slightly above budget)
Admin	10-100-7667-0	Employee Christmas Event (Admin)	10	8,500.00	13,086.99	-	(4,586.99)	-	(4,586.99)	13,086.99	3,300.00	11,800.00	154%	Budget adj reflective of CC rewards
Police	10-200-6860-0	Insurance-Law Enforce Liabilty (Police)	10	5,100.00	7,766.50	-	(2,666.50)	-	(2,666.50)	7,766.50	2,700.00	7,800.00	152%	TML Coverage Increased beyond expected
Court	10-150-6641-0	Training, Cont. Edu, Travel (Court)	10	1,500.00	2,571.02	-	(1,071.02)	-	(1,071.02)	2,571.02	2,500.00	4,000.00	171%	Additional Court Training for New Certifications
Streets	10-450-7241-0	Equipment Rentals (Street)	10	-	2,379.66	-	(2,379.66)	-	(2,379.66)	2,379.66	2,400.00	2,400.00		Drum Roller rental needed for Mayor required road repair
Police	10-200-6041-0	FICA Matching (Police)	10	47,000.00	22,289.75	-	24,710.25	-	24,710.25	22,289.75	2,200.00	49,200.00	47%	On Target (Prop Tax Rcpt Collection can support adding an additional officer)
Police	10-200-6060-0	Texas Workforce Commission (Police)	10	300.00	1,173.64	-	(873.64)	-	(873.64)	1,173.64	1,950.00	2,250.00	391%	TWC Rate Increase notice arrived in March but began January
Admin	10-100-6900-0	Insurance-Property (Admin)	10	3,000.00	4,573.04	-	(1,573.04)	-	(1,573.04)	4,573.04	1,600.00	4,600.00	152%	TML Coverage Increased beyond expected
Court	10-150-7582-0	Capital Outlay-Fixtures/Equip (Court)	10	-	-	-	-	1,199.99	(1,199.99)	-	1,300.00	1,300.00		Court Laptop
Sewer	25-550-7241-0	Equipment Rentals (Sewer)	25	-	1,120.00	-	(1,120.00)	-	(1,120.00)	1,120.00	1,120.00	1,120.00		Hubbard Street Lift Station equip rental needed for emergency repair
Admin	10-100-7620-0	Grant Matching Funds (Admin)	10	-	1,098.00	-	(1,098.00)	-	(1,098.00)	1,098.00	1,100.00	1,100.00		Grant House- City portion Matching Funds
Admin	10-100-7301-0	Supplies (Admin)	10	-	1,048.00	-	(1,048.00)	-	(1,048.00)	1,048.00	1,050.00	1,050.00		New Flags at City Hall
Water	20-500-7820-0	Miscellaneous (Water)	20	500.00	1,500.00	-	(1,000.00)	-	(1,000.00)	1,500.00	1,025.00	1,525.00	300%	Damage to Citizen's Property by Blue Star- May be reimbursed-lengthy insurance process
Sewer	25-550-6761-0	Contract Services - Other (Sewer)	25	22,000.00	22,832.10	-	(832.10)	-	(832.10)	22,832.10	1,000.00	23,000.00	104%	Emergency Lift Station Clean out & Repair
Parks	10-300-6900-0	Insurance-Property (Parks)	10	1,500.00	2,326.91	-	(826.91)	-	(826.91)	2,326.91	850.00	2,350.00	155%	TML Coverage Increased beyond expected
Water	20-500-6060-0	Texas Workforce Commission (Water)	20	200.00	710.29	-	(510.29)	-	(510.29)	710.29	700.00	900.00	355%	TWC Rate Increase notice arrived in March but began January
Admin	10-100-6945-0	Insurance - Other (Admin)	10	-	629.40	-	(629.40)	-	(629.40)	629.40	700.00	700.00		TML Employee Crime & CyberCrime Coverage
Sewer	25-550-6060-0	Texas Workforce Commission (Sewer)	25	150.00	572.27	-	(422.27)	-	(422.27)	572.27	500.00	650.00	382%	TWC Rate Increase notice arrived in March but began January
Police	10-200-6042-0	Medicare Matching (Police)	10	11,500.00	5,212.85	-	6,287.15	-	6,287.15	5,212.85	500.00	12,000.00	45%	On Target (Prop Tax Rcpt Collection can support adding an additional officer)
Streets	10-450-7280-0	Parts (Street)	10	-	399.25	-	(399.25)	-	(399.25)	399.25	500.00	500.00		Mayor required road repair
Admin	10-100-7680-0	Community Projects (Admin)	10	500.00	651.96	-	(151.96)	-	(151.96)	651.96	400.00	900.00	130%	Eclipse & Water Conservation
Sewer	25-550-6820-0	Insurance-Errors & Omissions (Sewer)	25	925.00	1,169.80	-	(244.80)	-	(244.80)	1,169.80	250.00	1,175.00	126%	Offset by Admin Budget-Budget Appropriation from GF (Net $0)
Sewer	25-550-6440-0	Legal Fees (Sewer)	25	-	240.00	-	(240.00)	-	(240.00)	240.00	240.00	240.00		Required TCEQ Publishing Notice
Court	10-150-6060-0	Texas Workforce Commission (Court)	10	12.51	165.25	-	(152.74)	-	(152.74)	165.25	200.00	212.51	1321%	TWC Rate Increase notice arrived in March but began January
Water	20-500-6820-0	Insurance-Errors & Omissions (Water)	20	1,000.00	1,169.80	-	(169.80)	-	(169.80)	1,169.80	170.00	1,170.00	117%	Offset by Admin Budget-Budget Appropriation from GF (Net $0)
Admin	10-100-6060-0	Texas Workforce Commission (Admin)	10	150.00	293.73	-	(143.73)	-	(143.73)	293.73	150.00	300.00	196%	TWC Rate Increase notice arrived in March but began January
Police	10-200-7222-0	Equipment Computer Purchases (Police)	10	-	132.00	-	(132.00)	-	(132.00)	132.00	150.00	150.00		External Hard Drive

Dept	Account	Name	Fun	Current Budget	Activity	Encumbrances	Budget Remaining	Pending	Budget Available	Ending Balance	djustment Neede	New Budget	tuals to b	Notes
Parks	10-300-6880-0	Insurance-Mobile Equipment (Parks)	10	75.00	166.01	-	(91.01)	-	(91.01)	166.01	100.00	175.00	221%	TML Coverage Budget Appropriation from Streets (All GF Net $0)
Streets	10-450-6800-0	Insurance-Auto (Street)	10	350.00	434.57	-	(84.57)	-	(84.57)	434.57	90.00	440.00	124%	TML Coverage Increased beyond expected
Streets	10-450-6060-0	Texas Workforce Commission (Street)	10	150.00	129.24	-	20.76	-	20.76	129.24	50.00	200.00	86%	TWC Rate Increase notice arrived in March but began January
Admin	10-100-7460-0	Repairs & Maint - Vehicle (Admin)	10	-	10.25	-	(10.25)	-	(10.25)	10.25	10.25	10.25		Fire Truck Veh Registration
Streets	10-450-6880-0	Insurance-Mobile Equipment (Street)	10	200.00	21.58	-	178.42	-	178.42	21.58	(100.00)	100.00	11%	TML Coverage Budget Appropriation from Streets to Parks (All GF Net $0)
Admin	10-100-6820-0	Insurance-Errors & Omissions (Admin)	10	1,800.00	1,169.79	-	630.21	-	630.21	1,169.79	(420.00)	1,380.00	65%	Offset by Admin Budget-Budget Appropriation from GF to Water & Sewer (Net $0)
Police	10-200-6900-0	Insurance-Property (Police)	10	600.00	-	-	600.00	-	600.00	-	(600.00)	-	0%	To offset TML Increase
Sewer	25-550-6900-0	Insurance-Property (Sewer)	25	25,000.00	23,397.55	-	1,602.45	-	1,602.45	23,397.55	(1,500.00)	23,500.00	94%	To offset TML Increase
Water	20-500-6900-0	Insurance-Property (Water)	20	16,000.00	9,310.36	-	6,689.64	-	6,689.64	9,310.36	(6,000.00)	10,000.00	58%	To offset TML Increase
Admin	10-100-6760-0	Contract Services (Admin)	10	-	-	-	-	-	-	-		-		