The City of Josephine TEXAS

Budget Adjustments & Accruals Announcement
Nov 2024

Per budget planning conversations, approval is needed for Loan Payoff/Early Payments, Transfers, Budget Adjustments, and Accruals to be completed for FYE 2024 in October/November 2024.

2024 Budget Adjustments/Accruals

Budget Adjustments at the Fund Level

2023/2024 FY General/Governmental Fund: Current Revenue is $7,971,235 which is $1,887,397 more than expected. With the additional revenue we request an expense adjustment to cover the increased cost of the following categories:
Engineering/Consultant Fees +$308,000 due to City Council Approved expenses for the Unified Development Code, Drainage & Ditch Improvements (ARPA Funded), and the Downtown Park Improvement Plans.
Debt Retirement & Interest Expense +$696,655 for the Public Safety Tax Note that was completely funded by the developer- but was not included on the original budget due to the timing of the Tax Note Closing.
Admin Salary and TMRS +$6,819 due to the City Council approved City Administrator Salary increase.
Capital Outlay +$1,030,000 for Council Approved Improvements to the Community Center (Paid for by Fund Balance), Public Safety Building (Paid for by Bond Funds), and the new Roof on 220 Main Street.

Request for Revenue Adjustments of $100,000 in Sales Tax Collections, $250,000 in MUD Public Safety Fees paid by the Developer, $1,000,000 in Grant Income for the ILA with Collin County on Greenville Street, and $200,000 on Earned Interest to align closer with actual amount received-Audit Purposes.

2023/2024 FY Proprietary Funds: Current Revenue is $6,877,933 which is $2,221,867 more than expected. With the additional revenue we request an expense adjustment to cover the increased cost of the following categories:
None. Total Expenses for the Water and Sewer Funds were below budget.

Request for Revenue Adjustment of $590,000 on Earned Interest to align closer with actual amount received-Audit Purposes.

City-Wide Revenue Announcement:
As of September 30th, 2024, we have exceeded our expected annual revenue by 133%, $12.3M budget/ $16.4M income.

Total Police Revenue is 125%, Total Admin Revenue is 108%, Total Fire Revenue is 163%, Total Municipal Court Revenue is 151%, Total Parks Revenue is 116%, Total Sanitation Revenue at 122%, Total Streets Revenue is 471%, Total Sewer Revenue is 133%, Total Water Revenue is 137%

***Disclosure: Fiscal Year End Financials are not Finalized until Fixed Asset Process is completed, Depreciation is Calculated, Audit is completed, and YE Adjusting Entries are completed.

FYE 2024 BUDGET ADJUSTMENT

DEFICIT IN GF IS FROM PUBLIC SAFETY BUILDING & COMMUNITY CENTER RENOVATIONS
FINANCIAL COVERAGE COMES FROM FUND BALANCE/EQUITY (SEE LAST PIVOT)

NET CHANGE PIVOT BY TYPE/FUND

Type	(Multiple Items)

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
10	561,436.90	650,169.56	491,473.69	1,052,910.59
20	(576,682.21)	(2,337,843.82)	(190,000.00)	(766,682.21)
25	(304,235.78)	(1,533,203.80)	(400,000.00)	(704,235.78)
30	(13,310.00)	(62,109.18)	-	(13,310.00)
Grand Total	**(332,791.09)**	**(3,282,987.24)**	**(98,526.31)**	**(431,317.40)**

NET CHANGE BY TYPE/DEPARTMENT

Type	(Multiple Items)

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
Admin	(1,317,730.28)	(222,585.23)	887,473.69	(430,256.59)
Court	150,688.55	111,521.60	-	150,688.55
Debt Svc	(13,310.00)	(62,109.18)	-	(13,310.00)
Fire	76,322.00	(3,355.58)	-	76,322.00
Parks	54,500.70	6,259.07	-	54,500.70
Police	1,101,768.44	1,620,180.98	604,000.00	1,705,768.44
Public Works	47,700.00	49,704.61	-	47,700.00
Sanitation	(296,004.45)	(391,015.45)	-	(296,004.45)
Sewer	(304,235.78)	(1,533,203.80)	(400,000.00)	(704,235.78)
Streets	744,191.94	(520,540.44)	(1,000,000.00)	(255,808.06)
Water	(576,682.21)	(2,337,843.82)	(190,000.00)	(766,682.21)
Grand Total	**(332,791.09)**	**(3,282,987.24)**	**(98,526.31)**	**(431,317.40)**

REVENUE PIVOT BY FUND FY 24

Type	Revenue

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
10	(5,850,528.00)	(7,689,386.26)	(1,460,000.00)	(7,310,528.00)
20	(3,718,877.11)	(5,097,793.41)	(190,000.00)	(3,908,877.11)
25	(2,569,056.38)	(3,412,006.81)	(400,000.00)	(2,969,056.38)
30	(233,310.00)	(281,849.18)	-	(233,310.00)
Grand Total	**(12,371,771.49)**	**(16,481,035.66)**	**(2,050,000.00)**	**(14,421,771.49)**

EXPENSE PIVOT BY FUND FY 24

Type	Expense

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
10	6,411,964.90	8,339,555.82	1,951,473.69	8,363,438.59
20	3,142,194.90	2,759,949.59	-	3,142,194.90
25	2,264,820.60	1,878,803.01	-	2,264,820.60
30	220,000.00	219,740.00	-	220,000.00
Grand Total	**12,038,980.40**	**13,198,048.42**	**1,951,473.69**	**13,990,454.09**

REVENUE PIVOT BY DEPARTMENT FY 24

Type	Revenue

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
Admin	(3,539,228.00)	(3,811,283.92)	(260,000.00)	(3,799,228.00)
Court	(51,000.00)	(77,160.86)	-	(51,000.00)
Debt Svc	(233,310.00)	(281,849.18)	-	(233,310.00)
Fire	(130,000.00)	(211,901.00)		(130,000.00)
Parks	(54,000.00)	(62,400.00)	-	(54,000.00)
Police	(1,051,750.00)	(1,317,071.02)	(200,000.00)	(1,251,750.00)
Sanitation	(750,000.00)	(917,587.10)	-	(750,000.00)
Sewer	(2,569,056.38)	(3,412,006.81)	(400,000.00)	(2,969,056.38)
Streets	(274,550.00)	(1,291,982.36)	(1,000,000.00)	(1,274,550.00)
Water	(3,718,877.11)	(5,097,793.41)	(190,000.00)	(3,908,877.11)
Grand Total	**(12,371,771.49)**	**(16,481,035.66)**	**(2,050,000.00)**	**(14,421,771.49)**

EXPENSE PIVOT BY DEPARTMENT FY 24

Type	Expense

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
Admin	2,221,497.72	3,588,698.69	1,147,473.69	3,368,971.41
Court	201,688.55	188,682.46	-	201,688.55
Debt Svc	220,000.00	219,740.00	-	220,000.00
Fire	206,322.00	208,545.42	-	206,322.00
Parks	108,500.70	68,659.07	-	108,500.70
Police	2,153,518.44	2,937,252.00	804,000.00	2,957,518.44
Public Works	47,700.00	49,704.61	-	47,700.00
Sanitation	453,995.55	526,571.65	-	453,995.55
Sewer	2,264,820.60	1,878,803.01	-	2,264,820.60
Streets	1,018,741.94	771,441.92	-	1,018,741.94
Water	3,142,194.90	2,759,949.59	-	3,142,194.90
Grand Total	**12,038,980.40**	**13,198,048.42**	**1,951,473.69**	**13,990,454.09**

NET CHANGE PIVOT BY TYPE/FUND w/FUND BALANCE/EQUITY INCLUDED

Type	(All)

Row Labels	Sum of Current Budget	Sum of Activity	Sum of BUDGET ADJ NEEDED	Sum of NEW BUDGET BALANCE
10	561,436.90	(449,830.44)	491,473.69	(47,089.41)
20	(576,682.21)	(2,337,843.82)	(190,000.00)	(766,682.21)
25	(304,235.78)	(1,533,203.80)	(400,000.00)	(704,235.78)
30	(13,310.00)	(62,109.18)	-	(13,310.00)
Grand Total	**(332,791.09)**	**(4,382,987.24)**	**(98,526.31)**	**(1,531,317.40)**

The City of Josephine TEXAS

Fund	Department	Account	Name	Status	Type	Current Budget	Activity	Budget Remaining	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
						(332,791.09)	(4,382,987.24)	2,950,196.15	(7,608,739.53)	(98,526.31)	(1,531,317.40)	
10	Admin	10-100-3000	Fund Balance	Active	Equity		(1,100,000.00)		(4,325,752.29)		(1,100,000.00)	
10	Admin	10-100-4100	Property Tax Current	Active	Revenue	(876,390.00)	(892,388.27)	15,998.27	(892,388.27)	-	(876,390.00)	
10	Admin	10-100-4120	Property Tax Delinquent	Active	Revenue	(5,000.00)	(12,078.54)	7,078.54	(12,078.54)	-	(5,000.00)	
10	Admin	10-100-4140	Penalty & Interest - Taxes	Active	Revenue	(2,000.00)	(5,714.36)	3,714.36	(5,714.36)	-	(2,000.00)	
10	Admin	10-100-4160	Franchise Tax/Fees	Active	Revenue	(65,000.00)	(68,503.95)	3,503.95	(68,503.95)	-	(65,000.00)	
10	Admin	10-100-4180	Sales Tax Allocation	Active	Revenue	(275,000.00)	(381,428.85)	106,428.85	(381,428.85)	(100,000.00)	(375,000.00)	ABOVE EXPECTED COLLECTION RATE
10	Admin	10-100-4200	Animal Registration	Active	Revenue	(150.00)	(515.00)	365.00	(515.00)	-	(150.00)	
10	Admin	10-100-4240	Building Permits	Active	Revenue	(451,200.00)	(753,378.51)	302,178.51	(753,378.51)	-	(451,200.00)	COMB/ROLLUP W/ 4245
10	Admin	10-100-4245	Inspection Fees	Active	Revenue	(498,750.00)	-	(498,750.00)	-	-	(498,750.00)	COMB/ROLLUP W/ 4240
10	Admin	10-100-4260	Certificate of Occupancy	Active	Revenue	(5,825.00)	(15,325.00)	9,500.00	(15,325.00)		(5,825.00)	
10	Admin	10-100-4265	MUD - Certificate of Occupancy	Active	Revenue	(1,000.00)	-	(1,000.00)	-	-	(1,000.00)	
10	Admin	10-100-4320	Dump Permit	Active	Revenue	(1,000.00)	(1,560.00)	560.00	(1,560.00)	-	(1,000.00)	
10	Admin	10-100-4330	Fireworks Permit	Active	Revenue	(100.00)	(25.00)	(75.00)	(25.00)	-	(100.00)	
10	Admin	10-100-4360	Plat Fees	Active	Revenue	(2,500.00)	-	(2,500.00)	-	-	(2,500.00)	
10	Admin	10-100-4370	MUD - Public Safety Fees	Active	Revenue	(606,313.00)	(935,500.00)	329,187.00	(935,500.00)	(250,000.00)	(856,313.00)	MUD PAID DEVELOPER FEES
10	Admin	10-100-4375	MUD - Monthly Public Safety Fe	Active	Revenue	(50,000.00)	(83,322.53)	33,322.53	(83,322.53)		(50,000.00)	
10	Admin	10-100-4380	Solicitor Fees	Active	Revenue	-	(625.00)	625.00	(625.00)	-	-	
10	Admin	10-100-4390	Engnr/Consulting Fees	Active	Revenue	(200,000.00)	(89,811.11)	(110,188.89)	(89,811.11)	90,000.00	(110,000.00)	
10	Admin	10-100-4395	Bore Inspection Fee	Active	Revenue	-	2,600.00	(2,600.00)	2,600.00	-	-	
10	Admin	10-100-4699	Professional Services	Active	Revenue	(399,000.00)	(395,500.00)	(3,500.00)	(395,500.00)	-	(399,000.00)	
10	Admin	10-100-4700	Donation Receipts	Active	Revenue	-	(7,511.71)	7,511.71	(7,511.71)	-	-	
10	Admin	10-100-4702	4th of July Donation	Active	Revenue	-	(2,450.00)	2,450.00	(2,450.00)	-	-	
10	Admin	10-100-4703	Christmas Event & Donations	Active	Revenue	-	(3,725.00)	3,725.00	(3,725.00)	-	-	
10	Admin	10-100-4704	Angel Tree Donations	Active	Revenue	-	(5,389.17)	5,389.17	(5,389.17)	-	-	
10	Admin	10-100-4720	Interest Income	Active	Revenue	(70,000.00)	(122,670.57)	52,670.57	(122,670.57)		(70,000.00)	LOGIC RATE OF RETURN EXCEEDED EXPECTATIONS
10	Admin	10-100-4760	Miscellaneous Income	Active	Revenue	-	(1,649.00)	1,649.00	(1,649.00)	-	-	
10	Admin	10-100-4840	Rent Payments	Active	Revenue	(30,000.00)	(34,812.35)	4,812.35	(34,812.35)	-	(30,000.00)	
10	Admin	10-100-6000	Salaries (Admin)	Active	Expense	270,000.00	273,541.04	(3,541.04)	273,541.04	3,541.04	273,541.04	CITY ADMIN SALARY HIGHER THAT ORIG BUDGET (EVAL AND RAISE OCCURRED AFTER BUDGET APPROVAL)
10	Admin	10-100-6020	Salaries - Overtime (Admin)	Active	Expense	3,200.00	806.84	2,393.16	806.84	-	3,200.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6041	FICA Matching (Admin)	Active	Expense	16,000.00	16,103.36	(103.36)	16,103.36	-	16,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6042	Medicare Matching (Admin)	Active	Expense	3,900.00	3,766.30	133.70	3,766.30	-	3,900.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6060	Texas Workforce Commission (Adm	Active	Expense	300.00	293.73	6.27	293.73	-	300.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6080	Insurance - Health (Admin)	Active	Expense	36,000.00	33,939.11	2,060.89	33,939.11	-	36,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6101	Insurance - Other (Admin)	Active	Expense	1,500.00	120.25	1,379.75	120.25	-	1,500.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6102	Dental (Admin)	Active	Expense	1,071.31	1,148.36	(77.05)	1,148.36	-	1,071.31	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6103	Vision (Admin)	Active	Expense	277.21	287.39	(10.18)	287.39	-	277.21	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6104	LT Disability (Admin)	Active	Expense	977.59	1,399.53	(421.94)	1,399.53	-	977.59	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6105	ST Disability (Admin)	Active	Expense	625.94	676.13	(50.19)	676.13	-	625.94	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6106	Group Life (Admin)	Active	Expense	219.32	219.45	(0.13)	219.45	-	219.32	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6107	Freshbennies (Admin)	Active	Expense	338.10	338.10	-	338.10	-	338.10	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6120	TMRS Matching Expense (Admin)	Active	Expense	27,000.00	30,277.57	(3,277.57)	30,277.57	3,277.57	30,277.57	CITY ADMIN SALARY HIGHER THAT ORIG BUDGET (EVAL AND RAISE OCCURRED AFTER BUDGET APPROVAL)
10	Admin	10-100-6200	Audit Fees (Admin)	Active	Expense	16,000.00	9,499.85	6,500.15	9,499.85	-	16,000.00	
10	Admin	10-100-6220	Bank Service Charge (Admin)	Active	Expense	100.00	77.00	23.00	77.00	-	100.00	
10	Admin	10-100-6240	Central Appraisal Fees (Admin)	Active	Expense	7,700.00	8,654.44	(954.44)	8,654.44	-	7,700.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainin	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
10	Admin	10-100-6260	Code Inspection/Enforcement (Adm	Active	Expense	10,000.00	7,721.55	2,278.45	7,721.55	-	10,000.00	
10	Admin	10-100-6284	Computers - Software/Licenses (Ad	Active	Expense	62,085.00	53,088.25	8,996.75	53,088.25	-	62,085.00	
10	Admin	10-100-6285	Computers - Support (Admin)	Active	Expense	17,000.00	16,473.93	526.07	16,473.93	-	17,000.00	
10	Admin	10-100-6286	Computers - Payroll Service (Admin	Active	Expense	200.00	92.12	107.88	92.12	-	200.00	
10	Admin	10-100-6287	Computers - Website (Admin)	Active	Expense	14,000.00	11,492.98	2,507.02	11,492.98	-	14,000.00	
10	Admin	10-100-6320	Dues & Subscriptions (Admin)	Active	Expense	7,500.00	7,576.65	(76.65)	7,576.65	-	7,500.00	
10	Admin	10-100-6340	Election Expense (Admin)	Active	Expense	7,500.00	8,387.47	(887.47)	8,387.47	-	7,500.00	
10	Admin	10-100-6360	Engnr/Consulting Fees (Admin)	Active	Expense	401,900.00	619,874.34	(217,974.34)	619,874.34	218,000.00	619,900.00	UDC, DRAINAGE & DITCH IMPROVEMENTS, DOWNTOWN PARK IMPROVEMENT PLANS
10	Admin	10-100-6380	Filing Fees (Admin)	Active	Expense	6,000.00	5,339.28	660.72	5,339.28	-	6,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6400	Interest Expense (Admin)	Active	Expense	-	195,655.08	(195,655.08)	195,655.08	195,655.08	195,655.08	MUD DEVELOPMENT FUNDED TAX NOTE-NOT ACCOUNTINED FOR IN ORIG BUDGET-SALE OCCURRED POST BUDGET ADOPTION
10	Admin	10-100-6440	Legal Fees (Admin)	Active	Expense	45,000.00	41,645.79	3,354.21	41,645.79	-	45,000.00	
10	Admin	10-100-6460	Meals (Admin)	Active	Expense	3,000.00	2,274.02	725.98	2,274.02	-	3,000.00	
10	Admin	10-100-6480	Notices & Advertising (Admin)	Active	Expense	17,500.00	20,205.33	(2,705.33)	20,205.33		17,500.00	
10	Admin	10-100-6500	Office Supplies (Admin)	Active	Expense	5,500.00	4,804.45	695.55	4,804.45	-	5,500.00	
10	Admin	10-100-6520	Printing (Admin)	Active	Expense	2,800.00	3,683.10	(883.10)	3,683.10	-	2,800.00	
10	Admin	10-100-6540	Prop Tax Collection Fee (Admin)	Active	Expense	1,800.00	-	1,800.00	-	-	1,800.00	
10	Admin	10-100-6580	Shipping/Postage (Admin)	Active	Expense	4,000.00	1,455.06	2,544.94	1,455.06	-	4,000.00	
10	Admin	10-100-6641	Training, Cont. Edu, Travel (Admin)	Active	Expense	29,000.00	30,173.59	(1,173.59)	30,173.59		29,000.00	
10	Admin	10-100-6661	Uniforms (Admin)	Active	Expense	500.00	358.32	141.68	358.32	-	500.00	
10	Admin	10-100-6665	Office Equip/Furniture (Admin)	Active	Expense	750.00	688.35	61.65	688.35	-	750.00	
10	Admin	10-100-6685	Vehicle - Fuel (Admin)	Active	Expense	-	93.47	(93.47)	93.47	-	-	
10	Admin	10-100-6760	Contract Services (Admin)	Active	Expense	-	2.03	(2.03)	2.03	-	-	
10	Admin	10-100-6761	Contract Services - Other (Admin)	Active	Expense	31,000.00	39,225.78	(8,225.78)	39,225.78		31,000.00	
10	Admin	10-100-6763	Ambulance Service (Admin)	Active	Expense	56,313.00	48,734.40	7,578.60	48,734.40	-	56,313.00	
10	Admin	10-100-6768	Pest Control (Admin)	Active	Expense	4,000.00	3,062.50	937.50	3,062.50	-	4,000.00	
10	Admin	10-100-6771	Shredding Service (Admin)	Active	Expense	900.00	747.00	153.00	747.00	-	900.00	
10	Admin	10-100-6772	Janitorial Services (Admin)	Active	Expense	1,500.00	1,141.00	359.00	1,141.00	-	1,500.00	
10	Admin	10-100-6773	Employment Services (Admin)	Active	Expense	250.00	-	250.00	-	-	250.00	
10	Admin	10-100-6780	Bonds/Employee (Admin)	Active	Expense	600.00	77.00	523.00	77.00	-	600.00	
10	Admin	10-100-6820	Insurance-Errors & Omissions (Adm	Active	Expense	1,380.00	1,169.79	210.21	1,169.79	-	1,380.00	
10	Admin	10-100-6840	Insurance-General Liability (Admin)	Active	Expense	2,200.00	1,851.22	348.78	1,851.22	-	2,200.00	
10	Admin	10-100-6900	Insurance-Property (Admin)	Active	Expense	4,600.00	4,573.04	26.96	4,573.04	-	4,600.00	
10	Admin	10-100-6940	Insurance-Workers Comp (Admin)	Active	Expense	5,000.00	1,080.93	3,919.07	1,080.93	-	5,000.00	
10	Admin	10-100-6945	Insurance - Other (Admin)	Active	Expense	700.00	629.40	70.60	629.40	-	700.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Admin	10-100-6960	Building Inspections (Admin)	Active	Expense	300,000.00	438,400.00	(138,400.00)	438,400.00		300,000.00	CAPERTON CONSTRUCTION INSPECTIONS
10	Admin	10-100-7222	Equipment Computer Purchases (A	Active	Expense	1,000.00	931.92	68.08	931.92	-	1,000.00	
10	Admin	10-100-7242	Copier Rental (Admin)	Active	Expense	2,800.00	4,213.29	(1,413.29)	4,213.29		2,800.00	
10	Admin	10-100-7260	Janitorial Supplies (Admin)	Active	Expense	500.00	313.56	186.44	313.56	-	500.00	
10	Admin	10-100-7301	Supplies (Admin)	Active	Expense	1,050.00	1,062.32	(12.32)	1,062.32	-	1,050.00	
10	Admin	10-100-7340	Repairs & Maint - Buildings (Admin)	Active	Expense	4,000.00	3,656.96	343.04	3,656.96	-	4,000.00	
10	Admin	10-100-7360	Repairs & Maint - Electrical (Admin)	Active	Expense	1,000.00	-	1,000.00	-	-	1,000.00	
10	Admin	10-100-7380	Repairs & Maint - Equipment (Admir	Active	Expense	-	820.86	(820.86)	820.86	-	-	
10	Admin	10-100-7400	Repairs & Maint - Office Equip (Adm	Active	Expense	-	99.69	(99.69)	99.69	-	-	
10	Admin	10-100-7420	Repairs & Maint - Other (Admin)	Active	Expense	-	119.61	(119.61)	119.61	-	-	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainir	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
10	Admin	10-100-7440	Repairs & Maint - Systems (Admin)	Active	Expense	500.00	7,477.37	(6,977.37)	7,477.37		500.00	
10	Admin	10-100-7460	Repairs & Maint - Vehicle (Admin)	Active	Expense	10.25	10.25	-	10.25	-	10.25	
10	Admin	10-100-7500	Utilities-Electric (Admin)	Active	Expense	1,400.00	1,474.74	(74.74)	1,474.74	-	1,400.00	
10	Admin	10-100-7520	Utilities-Mobile Phones (Admin)	Active	Expense	925.00	838.22	86.78	838.22	-	925.00	
10	Admin	10-100-7540	Utilities-Natural Gas (Admin)	Active	Expense	325.00	269.77	55.23	269.77	-	325.00	
10	Admin	10-100-7560	Utilities-Telephone (Admin)	Active	Expense	3,700.00	3,247.22	452.78	3,247.22	-	3,700.00	
10	Admin	10-100-7580	Capital Outlay (Admin)	Active	Expense	-	483.03	(483.03)	483.03	-	-	
10	Admin	10-100-7581	Capital Outlay (Admin)	Active	Expense	350,000.00	575,816.49	(225,816.49)	575,816.49	226,000.00	576,000.00	COMMUNITY CENTER RENOVATIONS & NEW ROOF ON 220 MAIN STREET
10	Admin	10-100-7582	Capital Outlay-Fixtures/Equip (Admi	Active	Expense	28,500.00	28,315.00	185.00	28,315.00	-	28,500.00	
10	Admin	10-100-7620	Grant Matching Funds (Admin)	Active	Expense	1,100.00	1,098.00	2.00	1,098.00	-	1,100.00	
10	Admin	10-100-7662	4th of July Celebration (Admin)	Active	Expense	60,000.00	60,579.45	(579.45)	60,579.45	-	60,000.00	CITY EVENT ROLLUP-BALANCES OUT
10	Admin	10-100-7663	Christmas In The Park (Admin)	Active	Expense	40,000.00	36,187.73	3,812.27	36,187.73	-	40,000.00	CITY EVENT ROLLUP-BALANCES OUT
10	Admin	10-100-7666	Angel Tree (Admin)	Active	Expense	4,000.00	2,679.85	1,320.15	2,679.85	-	4,000.00	CITY EVENT ROLLUP-BALANCES OUT
10	Admin	10-100-7667	Employee Christmas Event (Admin)	Active	Expense	11,800.00	11,376.95	423.05	11,376.95	-	11,800.00	CITY EVENT ROLLUP-BALANCES OUT
10	Admin	10-100-7680	Community Projects (Admin)	Active	Expense	900.00	901.96	(1.96)	901.96	-	900.00	
10	Admin	10-100-7700	Debt Retirement (Admin)	Active	Expense	-	501,000.00	(501,000.00)	501,000.00	501,000.00	501,000.00	MUD DEVELOPMENT FUNDED TAX NOTE-NOT ACCOUNTINED FOR IN ORIG BUDGET-SALE OCCURRED POST BUDGET ADOPTION
10	Admin	10-100-7722	JCDC (Admin)	Active	Expense	100,000.00	127,139.25	(27,139.25)	127,139.25		100,000.00	DIRECTLY CONTRIBUTED BY INCREASE IN SALES TAX REVENUE
10	Admin	10-100-7723	JVFD (Admin)	Active	Expense	175,000.00	263,919.96	(88,919.96)	263,919.96		175,000.00	INCREASED MUD ROOFTOPS PER CONTRACT
10	Admin	10-100-7800	Flowers/Gifts (Admin)	Active	Expense	2,800.00	1,603.23	1,196.77	1,603.23	-	2,800.00	
10	Admin	10-100-7820	Miscellaneous (Admin)	Active	Expense	500.00	136.34	363.66	136.34	-	500.00	
10	Court	10-150-4420	Municipal Court Fines	Active	Revenue	-	(50,884.52)	50,884.52	(50,884.52)	-	-	ROLLUP ACCT- NO ADJ NEEDED
10	Court	10-150-4421	Technology Fund	Active	Revenue	-	(1,314.97)	1,314.97	(1,314.97)	-	-	
10	Court	10-150-4422	Building Security	Active	Revenue	-	(1,568.77)	1,568.77	(1,568.77)	-	-	
10	Court	10-150-4424	Municipal Court Fines	Active	Revenue	(50,000.00)	(19,687.90)	(30,312.10)	(19,687.90)	-	(50,000.00)	ROLLUP ACCT- NO ADJ NEEDED
10	Court	10-150-4440	Warrant/ Bond Income	Active	Revenue	(1,000.00)	(1,584.00)	584.00	(1,584.00)	-	(1,000.00)	
10	Court	10-150-4442	Local Truancy & Prevention	Active	Revenue	-	(1,594.00)	1,594.00	(1,594.00)	-	-	
10	Court	10-150-4443	Municipal Jury Fund	Active	Revenue	-	(97.70)	97.70	(97.70)	-	-	
10	Court	10-150-4444	Time Pay Reimbursement	Active	Revenue	-	(15.00)	15.00	(15.00)	-	-	
10	Court	10-150-4447	Child Safety Fund	Active	Revenue	-	(200.00)	200.00	(200.00)	-	-	
10	Court	10-150-4448	Child Seatbelt Fine	Active	Revenue	-	(214.00)	214.00	(214.00)	-	-	
10	Court	10-150-6000	Salaries (Court)	Active	Expense	76,000.00	71,802.27	4,197.73	71,802.27	-	76,000.00	
10	Court	10-150-6020	Salaries - Overtime (Court)	Active	Expense	4,600.00	7,747.46	(3,147.46)	7,747.46	-	4,600.00	
10	Court	10-150-6041	FICA Matching (Court)	Active	Expense	4,650.00	4,673.37	(23.37)	4,673.37	-	4,650.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6042	Medicare Matching (Court)	Active	Expense	1,150.00	1,093.15	56.85	1,093.15	-	1,150.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6060	Texas Workforce Commission (Cou	Active	Expense	212.51	165.25	47.26	165.25	-	212.51	
10	Court	10-150-6080	Insurance - Health (Court)	Active	Expense	16,000.00	18,063.75	(2,063.75)	18,063.75	-	16,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6101	Insurance - Other (Court)	Active	Expense	1,200.00	-	1,200.00	-	-	1,200.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6102	Dental (Court)	Active	Expense	535.90	620.70	(84.80)	620.70	-	535.90	
10	Court	10-150-6103	Vision (Court)	Active	Expense	115.37	127.91	(12.54)	127.91	-	115.37	
10	Court	10-150-6104	LT Disability (Court)	Active	Expense	285.31	406.27	(120.96)	406.27	-	285.31	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6105	ST Disability (Court)	Active	Expense	203.20	241.76	(38.56)	241.76	-	203.20	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6106	Group Life (Court)	Active	Expense	124.44	123.37	1.07	123.37	-	124.44	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6107	Freshbennies (Court)	Active	Expense	191.82	194.39	(2.57)	194.39	-	191.82	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Court	10-150-6120	TMRS Matching Expense (Court)	Active	Expense	7,200.00	8,838.46	(1,638.46)	8,838.46	-	7,200.00	OVERTIME RELATED

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainin	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
10	Court	10-150-6281	Computers- Other (Court)	Active	Expense	500.00	127.75	372.25	127.75	-	500.00	
10	Court	10-150-6284	Computers - Software/Licenses (Co	Active	Expense	10,000.00	6,600.00	3,400.00	6,600.00	-	10,000.00	
10	Court	10-150-6285	Computers - Support (Court)	Active	Expense	5,000.00	3,912.00	1,088.00	3,912.00	-	5,000.00	
10	Court	10-150-6320	Dues & Subscriptions (Court)	Active	Expense	500.00	536.25	(36.25)	536.25	-	500.00	
10	Court	10-150-6500	Office Supplies (Court)	Active	Expense	500.00	418.59	81.41	418.59	-	500.00	
10	Court	10-150-6600	State Portion-Traffic Fines (Court)	Active	Expense	30,000.00	21,256.31	8,743.69	21,256.31	-	30,000.00	
10	Court	10-150-6641	Training, Cont. Edu, Travel (Court)	Active	Expense	4,000.00	2,859.02	1,140.98	2,859.02	-	4,000.00	
10	Court	10-150-6743	Contract Labor- Judge/Attorney (Co	Active	Expense	36,000.00	36,000.00	-	36,000.00	-	36,000.00	
10	Court	10-150-6760	Contract Services (Court)	Active	Expense	-	13.11	(13.11)	13.11	-	-	
10	Court	10-150-6780	Bonds/Employee (Court)	Active	Expense	520.00	142.00	378.00	142.00	-	520.00	
10	Court	10-150-7580	Capital Outlay (Court)	Active	Expense	-	1,640.00	(1,640.00)	1,640.00	-	-	
10	Court	10-150-7582	Capital Outlay-Fixtures/Equip (Court	Active	Expense	1,300.00	1,199.99	100.01	1,199.99	-	1,300.00	
10	Court	10-150-7820	Miscellaneous (Court)	Active	Expense	500.00	-	500.00	-	-	500.00	
10	Court	10-150-7825	Court - OmniBase (Court)	Active	Expense	400.00	(120.67)	520.67	(120.67)	-	400.00	
10	Fire	10-250-4375	MUD - Monthly Public Safety Fe	Active	Revenue	(130,000.00)	(211,901.00)	81,901.00	(211,901.00)		(130,000.00)	
10	Fire	10-250-6360	Engnr/Consulting Fees (Fire)	Active	Expense	4,900.00	7,123.42	(2,223.42)	7,123.42	-	4,900.00	
10	Fire	10-250-7582	Capital Outlay-Fixtures/Equip (Fire)	Active	Expense	201,422.00	201,422.00	-	201,422.00	-	201,422.00	
10	Parks	10-300-4350	Park Maintenance Fee	Active	Revenue	(54,000.00)	(62,400.00)	8,400.00	(62,400.00)	-	(54,000.00)	
10	Parks	10-300-6000	Salaries (Parks)	Active	Expense	23,000.00	20,108.65	2,891.35	20,108.65	-	23,000.00	
10	Parks	10-300-6020	Salaries - Overtime (Parks)	Active	Expense	1,400.00	924.20	475.80	924.20	-	1,400.00	
10	Parks	10-300-6041	FICA Matching (Parks)	Active	Expense	1,500.00	1,276.81	223.19	1,276.81	-	1,500.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6042	Medicare Matching (Parks)	Active	Expense	400.00	298.90	101.10	298.90	-	400.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6060	Texas Workforce Commission (Park	Active	Expense	100.00	52.50	47.50	52.50	-	100.00	
10	Parks	10-300-6080	Insurance - Health (Parks)	Active	Expense	4,100.00	4,351.67	(251.67)	4,351.67	-	4,100.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6101	Insurance - Other (Parks)	Active	Expense	600.00	-	600.00	-	-	600.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6102	Dental (Parks)	Active	Expense	137.83	152.77	(14.94)	152.77	-	137.83	
10	Parks	10-300-6103	Vision (Parks)	Active	Expense	29.62	31.31	(1.69)	31.31	-	29.62	
10	Parks	10-300-6104	LT Disability (Parks)	Active	Expense	77.66	151.91	(74.25)	151.91	-	77.66	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6105	ST Disability (Parks)	Active	Expense	50.94	98.97	(48.03)	98.97	-	50.94	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6106	Group Life (Parks)	Active	Expense	31.35	33.06	(1.71)	33.06	-	31.35	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6107	Freshbennies (Parks)	Active	Expense	48.30	50.74	(2.44)	50.74	-	48.30	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Parks	10-300-6120	TMRS Matching Expense (Parks)	Active	Expense	2,000.00	2,347.27	(347.27)	2,347.27	-	2,000.00	OVERTIME RELATED
10	Parks	10-300-6640	Training, Cont. Edu, Travel (Parks)	Active	Expense	100.00	-	100.00	-	-	100.00	
10	Parks	10-300-6661	Uniforms (Parks)	Active	Expense	250.00	512.21	(262.21)	512.21	-	250.00	
10	Parks	10-300-6685	Vehicle - Fuel (Parks)	Active	Expense	2,000.00	-	2,000.00	-	-	2,000.00	
10	Parks	10-300-6768	Pest Control (Parks)	Active	Expense	600.00	-	600.00	-	-	600.00	
10	Parks	10-300-6880	Insurance-Mobile Equipment (Parks	Active	Expense	175.00	166.01	8.99	166.01	-	175.00	
10	Parks	10-300-6900	Insurance-Property (Parks)	Active	Expense	2,350.00	2,326.91	23.09	2,326.91	-	2,350.00	
10	Parks	10-300-7220	Equipment Purchases (Parks)	Active	Expense	2,000.00	119.99	1,880.01	119.99	-	2,000.00	
10	Parks	10-300-7221	Equipment Purchases - Other (Park	Active	Expense	4,000.00	3,047.20	952.80	3,047.20	-	4,000.00	
10	Parks	10-300-7241	Equipment Rentals (Parks)	Active	Expense	750.00	1,013.20	(263.20)	1,013.20	-	750.00	
10	Parks	10-300-7280	Parts (Parks)	Active	Expense	3,000.00	4,361.36	(1,361.36)	4,361.36	-	3,000.00	
10	Parks	10-300-7301	Supplies (Parks)	Active	Expense	5,000.00	2,925.80	2,074.20	2,925.80	-	5,000.00	
10	Parks	10-300-7303	Chemicals (Parks)	Active	Expense	2,000.00	1,521.67	478.33	1,521.67	-	2,000.00	
10	Parks	10-300-7340	Repairs & Maint - Buildings (Parks)	Active	Expense	2,000.00	1,653.80	346.20	1,653.80	-	2,000.00	
10	Parks	10-300-7360	Repairs & Maint - Electrical (Parks)	Active	Expense	-	77.06	(77.06)	77.06	-	-	
10	Parks	10-300-7380	Repairs & Maint - Equipment (Parks	Active	Expense	8,500.00	11,983.71	(3,483.71)	11,983.71	-	8,500.00	
10	Parks	10-300-7500	Utilities-Electric (Parks)	Active	Expense	1,800.00	1,514.44	285.56	1,514.44	-	1,800.00	
10	Parks	10-300-7580	Capital Outlay (Parks)	Active	Expense	40,000.00	7,400.00	32,600.00	7,400.00	-	40,000.00	
10	Parks	10-300-7680	Community Projects (Parks)	Active	Expense	500.00	156.95	343.05	156.95	-	500.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainin	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
10	Police	10-200-4375	MUD - Monthly Public Safety Fe	Active	Revenue	(390,000.00)	(452,985.00)	62,985.00	(452,985.00)		(390,000.00)	
10	Police	10-200-4400	Traffic Reports	Active	Revenue	-	(204.00)	204.00	(204.00)	-	-	
10	Police	10-200-4424	Municipal Court Fines	Active	Revenue	(1,000.00)	(71.73)	(928.27)	(71.73)	-	(1,000.00)	ROLLUP ACCT- NO ADJ NEEDED
10	Police	10-200-4720	Interest Income	Active	Revenue	(235,000.00)	(437,717.50)	202,717.50	(437,717.50)	(200,000.00)	(435,000.00)	LOGIC RATE OF RETURN EXCEEDED EXPECTATIONS
10	Police	10-200-4740	LEOSE - Police Training	Active	Revenue	(750.00)	(1,092.79)	342.79	(1,092.79)	-	(750.00)	
10	Police	10-200-4900	Transfers	Active	Revenue	(425,000.00)	(425,000.00)	-	(425,000.00)	-	(425,000.00)	
10	Police	10-200-6000	Salaries (Police)	Active	Expense	797,000.00	729,291.93	67,708.07	729,291.93	-	797,000.00	
10	Police	10-200-6020	Salaries - Overtime (Police)	Active	Expense	18,000.00	28,620.12	(10,620.12)	28,620.12	-	18,000.00	
10	Police	10-200-6041	FICA Matching (Police)	Active	Expense	49,200.00	46,230.84	2,969.16	46,230.84	-	49,200.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6042	Medicare Matching (Police)	Active	Expense	12,000.00	10,811.99	1,188.01	10,811.99	-	12,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6060	Texas Workforce Commission (Polic	Active	Expense	2,250.00	1,594.39	655.61	1,594.39	-	2,250.00	
10	Police	10-200-6080	Insurance - Health (Police)	Active	Expense	112,000.00	114,998.83	(2,998.83)	114,998.83	-	112,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6101	Insurance - Other (Police)	Active	Expense	7,000.00	2,484.90	4,515.10	2,484.90	-	7,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6102	Dental (Police)	Active	Expense	3,458.40	4,758.46	(1,300.06)	4,758.46	-	3,458.40	
10	Police	10-200-6103	Vision (Police)	Active	Expense	826.32	1,067.07	(240.75)	1,067.07	-	826.32	
10	Police	10-200-6104	LT Disability (Police)	Active	Expense	3,050.64	3,274.70	(224.06)	3,274.70	-	3,050.64	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6105	ST Disability (Police)	Active	Expense	2,042.88	2,203.69	(160.81)	2,203.69	-	2,042.88	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6106	Group Life (Police)	Active	Expense	895.20	901.10	(5.90)	901.10	-	895.20	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6107	Freshbennies (Police)	Active	Expense	1,380.00	1,389.07	(9.07)	1,389.07	-	1,380.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Police	10-200-6120	TMRS Matching Expense (Police)	Active	Expense	80,500.00	85,385.08	(4,885.08)	85,385.08	-	80,500.00	OVERTIME RELATED
10	Police	10-200-6284	Computers - Software/Licenses (Po	Active	Expense	20,500.00	5,618.24	14,881.76	5,618.24	-	20,500.00	
10	Police	10-200-6285	Computers - Support (Police)	Active	Expense	14,790.00	11,471.20	3,318.80	11,471.20	-	14,790.00	
10	Police	10-200-6320	Dues & Subscriptions (Police)	Active	Expense	7,000.00	7,440.49	(440.49)	7,440.49	-	7,000.00	
10	Police	10-200-6360	Engnr/Consulting Fees (Police)	Active	Expense	121,090.00	217,902.16	(96,812.16)	217,902.16	-	121,090.00	
10	Police	10-200-6460	Meals (Police)	Active	Expense	-	360.00	(360.00)	360.00	-	-	
10	Police	10-200-6500	Office Supplies (Police)	Active	Expense	1,000.00	520.74	479.26	520.74	-	1,000.00	
10	Police	10-200-6520	Printing (Police)	Active	Expense	600.00	332.89	267.11	332.89	-	600.00	
10	Police	10-200-6580	Shipping/Postage (Police)	Active	Expense	250.00	8.73	241.27	8.73	-	250.00	
10	Police	10-200-6640	Training, Cont. Edu, Travel (Police)	Active	Expense	-	(260.00)	260.00	(260.00)	-	-	ROLLUP ACCT- NO ADJ NEEDED- PRIOR YEAR RELATED REFUND-WHERE ORIG EXP WAS CHARGED
10	Police	10-200-6641	Training, Cont. Edu, Travel (Police)	Active	Expense	10,000.00	9,594.17	405.83	9,594.17	-	10,000.00	
10	Police	10-200-6661	Uniforms (Police)	Active	Expense	5,000.00	10,081.70	(5,081.70)	10,081.70	-	5,000.00	
10	Police	10-200-6665	Office Equip/Furniture (Police)	Active	Expense	500.00	-	500.00	-	-	500.00	
10	Police	10-200-6685	Vehicle - Fuel (Police)	Active	Expense	30,000.00	26,738.85	3,261.15	26,738.85	-	30,000.00	
10	Police	10-200-6765	Child Advocacy Center (Police)	Active	Expense	1,000.00	1,000.00	-	1,000.00	-	1,000.00	
10	Police	10-200-6766	Jail Fees (Police)	Active	Expense	7,000.00	3,375.00	3,625.00	3,375.00	-	7,000.00	
10	Police	10-200-6767	PD Communication - Collin Cty (Poli	Active	Expense	55,000.00	47,117.00	7,883.00	47,117.00	-	55,000.00	
10	Police	10-200-6770	Report Management Systems (Polic	Active	Expense	40,000.00	18,976.82	21,023.18	18,976.82	-	40,000.00	
10	Police	10-200-6771	Shredding Service (Police)	Active	Expense	400.00	384.00	16.00	384.00	-	400.00	
10	Police	10-200-6773	Employment Services (Police)	Active	Expense	2,000.00	1,031.54	968.46	1,031.54	-	2,000.00	
10	Police	10-200-6780	Bonds/Employee (Police)	Active	Expense	550.00	-	550.00	-	-	550.00	
10	Police	10-200-6800	Insurance-Auto (Police)	Active	Expense	6,500.00	5,289.77	1,210.23	5,289.77	-	6,500.00	
10	Police	10-200-6860	Insurance-Law Enforce Liabilty (Poli	Active	Expense	7,800.00	7,766.50	33.50	7,766.50	-	7,800.00	
10	Police	10-200-6880	Insurance-Mobile Equipment (Police	Active	Expense	500.00	219.14	280.86	219.14	-	500.00	
10	Police	10-200-6920	Insurance-Taser Assurance (Police)	Active	Expense	3,900.00	3,744.00	156.00	3,744.00	-	3,900.00	
10	Police	10-200-6940	Insurance-Workers Comp (Police)	Active	Expense	30,000.00	22,338.97	7,661.03	22,338.97	-	30,000.00	
10	Police	10-200-7221	Equipment Purchases - Other (Polic	Active	Expense	2,000.00	2,258.30	(258.30)	2,258.30	-	2,000.00	
10	Police	10-200-7222	Equipment Computer Purchases (Po	Active	Expense	150.00	132.00	18.00	132.00	-	150.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainir	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
10	Police	10-200-7223	Ammunition (Police)	Active	Expense	4,000.00	3,991.63	8.37	3,991.63	-	4,000.00	
10	Police	10-200-7225	Training Equip/Less Lethal (Police)	Active	Expense	2,000.00	1,221.00	779.00	1,221.00	-	2,000.00	
10	Police	10-200-7241	Equipment Rentals (Police)	Active	Expense	1,900.00	1,673.82	226.18	1,673.82	-	1,900.00	
10	Police	10-200-7242	Copier Rental (Police)	Active	Expense	1,200.00	1,157.50	42.50	1,157.50	-	1,200.00	
10	Police	10-200-7260	Janitorial Supplies (Police)	Active	Expense	160.00	-	160.00	-	-	160.00	
10	Police	10-200-7301	Supplies (Police)	Active	Expense	850.00	1,521.49	(671.49)	1,521.49	-	850.00	
10	Police	10-200-7302	Supplies Testing (Police)	Active	Expense	1,000.00	169.37	830.63	169.37	-	1,000.00	
10	Police	10-200-7340	Repairs & Maint - Buildings (Police)	Active	Expense	350.00	600.55	(250.55)	600.55	-	350.00	
10	Police	10-200-7380	Repairs & Maint - Equipment (Police	Active	Expense	1,000.00	-	1,000.00	-	-	1,000.00	
10	Police	10-200-7440	Repairs & Maint - Systems (Police)	Active	Expense	500.00	-	500.00	-	-	500.00	
10	Police	10-200-7460	Repairs & Maint - Vehicle (Police)	Active	Expense	8,000.00	12,421.63	(4,421.63)	12,421.63	-	8,000.00	
10	Police	10-200-7500	Utilities-Electric (Police)	Active	Expense	900.00	965.35	(65.35)	965.35	-	900.00	
10	Police	10-200-7520	Utilities-Mobile Phones (Police)	Active	Expense	7,600.00	8,196.01	(596.01)	8,196.01	-	7,600.00	
10	Police	10-200-7540	Utilities-Natural Gas (Police)	Active	Expense	325.00	269.77	55.23	269.77	-	325.00	
10	Police	10-200-7560	Utilities-Telephone (Police)	Active	Expense	3,500.00	3,222.19	277.81	3,222.19	-	3,500.00	
10	Police	10-200-7581	Capital Outlay (Police)	Active	Expense	635,000.00	1,438,831.23	(803,831.23)	1,438,831.23	804,000.00	1,439,000.00	PUBLIC SAFETY BLDG
10	Police	10-200-7582	Capital Outlay-Fixtures/Equip (Polic	Active	Expense	19,600.00	19,161.76	438.24	19,161.76	-	19,600.00	
10	Police	10-200-7661	Summer In The Park (Police)	Active	Expense	2,500.00	1,760.83	739.17	1,760.83	-	2,500.00	
10	Police	10-200-7680	Community Projects (Police)	Active	Expense	4,500.00	4,499.88	0.12	4,499.88	-	4,500.00	
10	Police	10-200-7800	Flowers/Gifts (Police)	Active	Expense	500.00	126.75	373.25	126.75	-	500.00	
10	Police	10-200-7820	Miscellaneous (Police)	Active	Expense	1,000.00	1,006.86	(6.86)	1,006.86	-	1,000.00	
10	Public Wor	10-350-6764	Animal Control Service (Public Work	Active	Expense	31,000.00	26,040.00	4,960.00	26,040.00	-	31,000.00	
10	Public Wor	10-350-6768	Pest Control (Public Works)	Active	Expense	13,000.00	19,980.00	(6,980.00)	19,980.00	-	13,000.00	
10	Public Wor	10-350-6900	Insurance-Property (Public Works)	Active	Expense	3,700.00	3,684.61	15.39	3,684.61	-	3,700.00	
10	Sanitation	10-400-4500	Sales Sanitation	Active	Revenue	(300,000.00)	(331,651.84)	31,651.84	(331,651.84)	-	(300,000.00)	
10	Sanitation	10-400-4505	MUD - Sales Sanitation	Active	Revenue	(450,000.00)	(585,905.03)	135,905.03	(585,905.03)	-	(450,000.00)	
10	Sanitation	10-400-4760	Miscellaneous Income	Active	Revenue	-	(30.23)	30.23	(30.23)	-	-	
10	Sanitation	10-400-6000	Salaries (Sanitation)	Active	Expense	8,000.00	7,470.14	529.86	7,470.14	-	8,000.00	
10	Sanitation	10-400-6020	Salaries - Overtime (Sanitation)	Active	Expense	1,200.00	1,600.85	(400.85)	1,600.85	-	1,200.00	
10	Sanitation	10-400-6041	FICA Matching (Sanitation)	Active	Expense	700.00	548.67	151.33	548.67	-	700.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6042	Medicare Matching (Sanitation)	Active	Expense	200.00	128.37	71.63	128.37	-	200.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6060	Texas Workforce Commission (Sani	Active	Expense	50.00	15.52	34.48	15.52	-	50.00	
10	Sanitation	10-400-6080	Insurance - Health (Sanitation)	Active	Expense	2,400.00	1,607.12	792.88	1,607.12	-	2,400.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6101	Insurance - Other (Sanitation)	Active	Expense	300.00	-	300.00	-	-	300.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6102	Dental (Sanitation)	Active	Expense	52.77	52.69	0.08	52.69	-	52.77	
10	Sanitation	10-400-6103	Vision (Sanitation)	Active	Expense	11.38	11.63	(0.25)	11.63	-	11.38	
10	Sanitation	10-400-6104	LT Disability (Sanitation)	Active	Expense	29.22	69.76	(40.54)	69.76	-	29.22	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6105	ST Disability (Sanitation)	Active	Expense	20.32	44.96	(24.64)	44.96	-	20.32	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6106	Group Life (Sanitation)	Active	Expense	12.54	12.28	0.26	12.28	-	12.54	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6107	Freshbennies (Sanitation)	Active	Expense	19.32	19.35	(0.03)	19.35	-	19.32	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Sanitation	10-400-6120	TMRS Matching Expense (Sanitatio	Active	Expense	1,000.00	1,001.19	(1.19)	1,001.19	-	1,000.00	OVERTIME RELATED
10	Sanitation	10-400-7080	Sanitation Collection (Sanitation)	Active	Expense	440,000.00	513,989.12	(73,989.12)	513,989.12	-	440,000.00	
10	Streets	10-450-4460	Grant income	Active	Revenue	(274,550.00)	(1,287,705.00)	1,013,155.00	(1,287,705.00)	(1,000,000.00)	(1,274,550.00)	ILA WITH COLLIN COUNTY-GREENVILLE STREET
10	Streets	10-450-4720	Interest Income	Active	Revenue	-	(4,277.36)	4,277.36	(4,277.36)	-	-	
10	Streets	10-450-6000	Salaries (Street)	Active	Expense	71,000.00	60,326.02	10,673.98	60,326.02	-	71,000.00	
10	Streets	10-450-6020	Salaries - Overtime (Street)	Active	Expense	3,600.00	2,772.62	827.38	2,772.62	-	3,600.00	
10	Streets	10-450-6041	FICA Matching (Street)	Active	Expense	4,000.00	3,830.77	169.23	3,830.77	-	4,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6042	Medicare Matching (Street)	Active	Expense	1,100.00	896.25	203.75	896.25	-	1,100.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6060	Texas Workforce Commission (Stre	Active	Expense	200.00	164.36	35.64	164.36	-	200.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainir	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
10	Streets	10-450-6080	Insurance - Health (Street)	Active	Expense	13,000.00	13,055.49	(55.49)	13,055.49	-	13,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6101	Insurance - Other (Street)	Active	Expense	1,100.00	-	1,100.00	-	-	1,100.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6102	Dental (Street)	Active	Expense	413.50	458.26	(44.76)	458.26	-	413.50	
10	Streets	10-450-6103	Vision (Street)	Active	Expense	88.85	92.64	(3.79)	92.64	-	88.85	
10	Streets	10-450-6104	LT Disability (Street)	Active	Expense	232.91	455.66	(222.75)	455.66	-	232.91	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6105	ST Disability (Street)	Active	Expense	152.78	296.74	(143.96)	296.74	-	152.78	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6106	Group Life (Street)	Active	Expense	94.00	98.31	(4.31)	98.31	-	94.00	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6107	Freshbennies (Street)	Active	Expense	144.90	151.44	(6.54)	151.44	-	144.90	PERSONNEL EXP ROLLUP-BALANCES OUT
10	Streets	10-450-6120	TMRS Matching Expense (Street)	Active	Expense	5,800.00	7,041.56	(1,241.56)	7,041.56	-	5,800.00	OVERTIME RELATED
10	Streets	10-450-6220	Bank Service Charge (Street)	Active	Expense	-	1.75	(1.75)	1.75	-	-	
10	Streets	10-450-6360	Engnr/Consulting Fees (Street)	Active	Expense	136,000.00	305,387.87	(169,387.87)	305,387.87	-	136,000.00	
10	Streets	10-450-6400	Interest Expense (Street)	Active	Expense	100.00	11.35	88.65	11.35	-	100.00	
10	Streets	10-450-6685	Vehicle - Fuel (Street)	Active	Expense	9,500.00	9,530.50	(30.50)	9,530.50	-	9,500.00	
10	Streets	10-450-6760	Contract Services (Street)	Active	Expense	5,000.00	3,868.90	1,131.10	3,868.90	-	5,000.00	
10	Streets	10-450-6800	Insurance-Auto (Street)	Active	Expense	440.00	434.57	5.43	434.57	-	440.00	
10	Streets	10-450-6880	Insurance-Mobile Equipment (Street	Active	Expense	100.00	21.58	78.42	21.58	-	100.00	
10	Streets	10-450-7060	Road Grading (Street)	Active	Expense	-	781.44	(781.44)	781.44	-	-	
10	Streets	10-450-7140	Street Signs (Street)	Active	Expense	2,500.00	969.66	1,530.34	969.66	-	2,500.00	
10	Streets	10-450-7224	Small Equipment Purchases (Street	Active	Expense	1,000.00	1,249.98	(249.98)	1,249.98	-	1,000.00	
10	Streets	10-450-7241	Equipment Rentals (Street)	Active	Expense	2,400.00	2,379.66	20.34	2,379.66	-	2,400.00	
10	Streets	10-450-7280	Parts (Street)	Active	Expense	500.00	530.50	(30.50)	530.50	-	500.00	
10	Streets	10-450-7301	Supplies (Street)	Active	Expense	14,000.00	16,551.32	(2,551.32)	16,551.32	-	14,000.00	
10	Streets	10-450-7380	Repairs & Maint - Equipment (Street	Active	Expense	5,000.00	2,247.90	2,752.10	2,247.90	-	5,000.00	
10	Streets	10-450-7460	Repairs & Maint - Vehicle (Street)	Active	Expense	-	420.07	(420.07)	420.07	-	-	
10	Streets	10-450-7500	Utilities-Electric (Street)	Active	Expense	23,000.00	27,625.94	(4,625.94)	27,625.94	-	23,000.00	
10	Streets	10-450-7581	Capital Outlay (Street)	Active	Expense	675,000.00	255,298.33	419,701.67	255,298.33	-	675,000.00	
10	Streets	10-450-7582	Capital Outlay-Fixtures/Equip (Stree	Active	Expense	38,375.00	38,875.00	(500.00)	38,875.00	-	38,375.00	
10	Streets	10-450-7600	Grant Expense (Street)	Active	Expense	-	10,752.00	(10,752.00)	10,752.00	-	-	
10	Streets	10-450-7700	Debt Retirement (Street)	Active	Expense	4,900.00	4,863.48	36.52	4,863.48	-	4,900.00	
20	Water	20-500-4300	CSI Inspections	Active	Revenue	(1,000.00)	(15,175.00)	14,175.00	(15,175.00)	-	(1,000.00)	
20	Water	20-500-4305	MUD - CSI Inspections	Active	Revenue	(3,000.00)	-	(3,000.00)	-	-	(3,000.00)	
20	Water	20-500-4390	Engnr/Consulting Fees	Active	Revenue	(50,000.00)	(6,823.50)	(43,176.50)	(6,823.50)	-	(50,000.00)	
20	Water	20-500-4450	Capital Recovery Fee	Active	Revenue	(437,779.00)	(440,346.38)	2,567.38	(440,346.38)	-	(437,779.00)	
20	Water	20-500-4540	Sales Water	Active	Revenue	(1,100,000.00)	(1,346,387.72)	246,387.72	(1,346,387.72)	-	(1,100,000.00)	
20	Water	20-500-4545	MUD - Sales Water	Active	Revenue	(1,500,000.00)	(2,396,478.13)	896,478.13	(2,396,478.13)	-	(1,500,000.00)	
20	Water	20-500-4560	Tap Fees	Active	Revenue	(180,000.00)	(122,700.00)	(57,300.00)	(122,700.00)	-	(180,000.00)	
20	Water	20-500-4565	MUD - Tap Fees	Active	Revenue	(285,000.00)	(305,175.00)	20,175.00	(305,175.00)	-	(285,000.00)	
20	Water	20-500-4580	Transfer Fees	Active	Revenue	(11,250.00)	(25,225.00)	13,975.00	(25,225.00)	-	(11,250.00)	
20	Water	20-500-4585	MUD - Transfer Fees	Active	Revenue	(4,000.00)	-	(4,000.00)	-	-	(4,000.00)	
20	Water	20-500-4620	Disconnect Fees	Active	Revenue	(1,000.00)	(22,150.00)	21,150.00	(22,150.00)	-	(1,000.00)	
20	Water	20-500-4625	MUD - Disconnect Fees	Active	Revenue	-	300.00	(300.00)	300.00	-	-	
20	Water	20-500-4640	Late Fees	Active	Revenue	(15,000.00)	(35,226.56)	20,226.56	(35,226.56)	-	(15,000.00)	
20	Water	20-500-4645	MUD - Late Fees	Active	Revenue	(20,000.00)	(67,513.44)	47,513.44	(67,513.44)	-	(20,000.00)	
20	Water	20-500-4660	Returned Payment Fees	Active	Revenue	(500.00)	(1,020.00)	520.00	(1,020.00)	-	(500.00)	
20	Water	20-500-4680	Reconnect Fees	Active	Revenue	(1,000.00)	-	(1,000.00)	-	-	(1,000.00)	
20	Water	20-500-4720	Interest Income	Active	Revenue	(109,348.11)	(300,331.35)	190,983.24	(300,331.35)	(190,000.00)	(299,348.11)	LOGIC RATE OF RETURN EXCEEDED EXPECTATIONS
20	Water	20-500-4760	Miscellaneous Income	Active	Revenue	-	(7,541.33)	7,541.33	(7,541.33)	-	-	
20	Water	20-500-4770	Meter Replacement	Active	Revenue	-	(6,000.00)	6,000.00	(6,000.00)	-	-	
20	Water	20-500-6000	Salaries (Water)	Active	Expense	295,000.00	280,496.13	14,503.87	280,496.13	-	295,000.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainin	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
20	Water	20-500-6020	Salaries - Overtime (Water)	Active	Expense	16,000.00	20,422.08	(4,422.08)	20,422.08	-	16,000.00	
20	Water	20-500-6041	FICA Matching (Water)	Active	Expense	18,000.00	17,821.42	178.58	17,821.42	-	18,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6042	Medicare Matching (Water)	Active	Expense	4,300.00	4,168.37	131.63	4,168.37	-	4,300.00	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6060	Texas Workforce Commission (Wat	Active	Expense	900.00	803.86	96.14	803.86	-	900.00	
20	Water	20-500-6080	Insurance - Health (Water)	Active	Expense	60,000.00	58,137.83	1,862.17	58,137.83	-	60,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6101	Insurance - Other (Water)	Active	Expense	4,500.00	1,474.03	3,025.97	1,474.03	-	4,500.00	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6102	Dental (Water)	Active	Expense	1,816.59	2,012.27	(195.68)	2,012.27	-	1,816.59	
20	Water	20-500-6103	Vision (Water)	Active	Expense	428.31	452.91	(24.60)	452.91	-	428.31	
20	Water	20-500-6104	LT Disability (Water)	Active	Expense	1,071.38	2,093.17	(1,021.79)	2,093.17	-	1,071.38	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6105	ST Disability (Water)	Active	Expense	719.38	1,355.55	(636.17)	1,355.55	-	719.38	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6106	Group Life (Water)	Active	Expense	426.98	431.81	(4.83)	431.81	-	426.98	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6107	Freshbennies (Water)	Active	Expense	658.26	674.51	(16.25)	674.51	-	658.26	PERSONNEL EXP ROLLUP-BALANCES OUT
20	Water	20-500-6120	TMRS Matching Expense (Water)	Active	Expense	27,000.00	32,724.21	(5,724.21)	32,724.21	-	27,000.00	OVERTIME RELATED
20	Water	20-500-6200	Audit Fees (Water)	Active	Expense	12,000.00	7,500.30	4,499.70	7,500.30	-	12,000.00	
20	Water	20-500-6220	Bank Service Charge (Water)	Active	Expense	3,500.00	4,819.61	(1,319.61)	4,819.61	-	3,500.00	
20	Water	20-500-6281	Computers- Other (Water)	Active	Expense	15,500.00	2,464.98	13,035.02	2,464.98	-	15,500.00	
20	Water	20-500-6284	Computers - Software/Licenses (Wa	Active	Expense	12,000.00	10,703.69	1,296.31	10,703.69	-	12,000.00	
20	Water	20-500-6285	Computers - Support (Water)	Active	Expense	15,350.00	6,047.30	9,302.70	6,047.30	-	15,350.00	
20	Water	20-500-6320	Dues & Subscriptions (Water)	Active	Expense	11,000.00	10,075.45	924.55	10,075.45	-	11,000.00	
20	Water	20-500-6360	Engnr/Consulting Fees (Water)	Active	Expense	184,900.00	75,524.92	109,375.08	75,524.92	-	184,900.00	
20	Water	20-500-6440	Legal Fees (Water)	Active	Expense	500.00	200.00	300.00	200.00	-	500.00	
20	Water	20-500-6460	Meals (Water)	Active	Expense	600.00	549.01	50.99	549.01	-	600.00	
20	Water	20-500-6500	Office Supplies (Water)	Active	Expense	3,000.00	3,223.32	(223.32)	3,223.32	-	3,000.00	
20	Water	20-500-6520	Printing (Water)	Active	Expense	1,750.00	1,482.41	267.59	1,482.41	-	1,750.00	
20	Water	20-500-6580	Shipping/Postage (Water)	Active	Expense	5,500.00	1,338.53	4,161.47	1,338.53	-	5,500.00	
20	Water	20-500-6641	Training, Cont. Edu, Travel (Water)	Active	Expense	15,000.00	7,556.78	7,443.22	7,556.78	-	15,000.00	
20	Water	20-500-6661	Uniforms (Water)	Active	Expense	3,500.00	2,742.09	757.91	2,742.09	-	3,500.00	
20	Water	20-500-6665	Office Equip/Furniture (Water)	Active	Expense	500.00	716.18	(216.18)	716.18	-	500.00	
20	Water	20-500-6685	Vehicle - Fuel (Water)	Active	Expense	10,000.00	9,829.84	170.16	9,829.84	-	10,000.00	
20	Water	20-500-6760	Contract Services (Water)	Active	Expense	-	1.68	(1.68)	1.68	-	-	
20	Water	20-500-6761	Contract Services - Other (Water)	Active	Expense	120,000.00	6.91	119,993.09	6.91	-	120,000.00	
20	Water	20-500-6772	Janitorial Services (Water)	Active	Expense	1,200.00	1,104.00	96.00	1,104.00	-	1,200.00	
20	Water	20-500-6773	Employment Services (Water)	Active	Expense	200.00	12.50	187.50	12.50	-	200.00	
20	Water	20-500-6800	Insurance-Auto (Water)	Active	Expense	7,950.00	7,942.14	7.86	7,942.14	-	7,950.00	
20	Water	20-500-6820	Insurance-Errors & Omissions (Wat	Active	Expense	1,170.00	1,169.80	0.20	1,169.80	-	1,170.00	
20	Water	20-500-6880	Insurance-Mobile Equipment (Water	Active	Expense	900.00	581.04	318.96	581.04	-	900.00	
20	Water	20-500-6900	Insurance-Property (Water)	Active	Expense	10,000.00	9,310.36	689.64	9,310.36	-	10,000.00	
20	Water	20-500-6940	Insurance-Workers Comp (Water)	Active	Expense	8,500.00	6,305.35	2,194.65	6,305.35	-	8,500.00	
20	Water	20-500-6980	CSI Inspections Expense (Water)	Active	Expense	4,000.00	7,420.00	(3,420.00)	7,420.00	-	4,000.00	
20	Water	20-500-7020	Laboratory Expense (Water)	Active	Expense	1,000.00	626.01	373.99	626.01	-	1,000.00	
20	Water	20-500-7160	Water Purchases (Water)	Active	Expense	1,016,749.00	1,238,289.39	(221,540.39)	1,238,289.39	-	1,016,749.00	
20	Water	20-500-7224	Small Equipment Purchases (Water	Active	Expense	1,800.00	568.05	1,231.95	568.05	-	1,800.00	
20	Water	20-500-7241	Equipment Rentals (Water)	Active	Expense	-	46,258.80	(46,258.80)	46,258.80	-	-	
20	Water	20-500-7242	Copier Rental (Water)	Active	Expense	900.00	1,298.28	(398.28)	1,298.28	-	900.00	
20	Water	20-500-7260	Janitorial Supplies (Water)	Active	Expense	500.00	-	500.00	-	-	500.00	
20	Water	20-500-7280	Parts (Water)	Active	Expense	50,000.00	60,505.01	(10,505.01)	60,505.01	-	50,000.00	
20	Water	20-500-7301	Supplies (Water)	Active	Expense	1,000.00	1,724.02	(724.02)	1,724.02	-	1,000.00	
20	Water	20-500-7302	Supplies Testing (Water)	Active	Expense	4,000.00	1,250.04	2,749.96	1,250.04	-	4,000.00	
20	Water	20-500-7303	Chemicals (Water)	Active	Expense	-	216.87	(216.87)	216.87	-	-	
20	Water	20-500-7340	Repairs & Maint - Buildings (Water)	Active	Expense	1,800.00	194.66	1,605.34	194.66	-	1,800.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainir	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
20	Water	20-500-7360	Repairs & Maint - Electrical (Water)	Active	Expense	1,200.00	35.00	1,165.00	35.00	-	1,200.00	
20	Water	20-500-7380	Repairs & Maint - Equipment (Water	Active	Expense	10,000.00	5,461.53	4,538.47	5,461.53	-	10,000.00	
20	Water	20-500-7400	Repairs & Maint - Office Equip (Wat	Active	Expense	-	99.66	(99.66)	99.66	-	-	
20	Water	20-500-7420	Repairs & Maint - Other (Water)	Active	Expense	500.00	74.80	425.20	74.80	-	500.00	
20	Water	20-500-7440	Repairs & Maint - Systems (Water)	Active	Expense	3,000.00	-	3,000.00	-	-	3,000.00	
20	Water	20-500-7460	Repairs & Maint - Vehicle (Water)	Active	Expense	3,500.00	4,012.42	(512.42)	4,012.42	-	3,500.00	
20	Water	20-500-7500	Utilities-Electric (Water)	Active	Expense	55,000.00	52,603.00	2,397.00	52,603.00	-	55,000.00	
20	Water	20-500-7520	Utilities-Mobile Phones (Water)	Active	Expense	3,480.00	2,968.58	511.42	2,968.58	-	3,480.00	
20	Water	20-500-7540	Utilities-Natural Gas (Water)	Active	Expense	300.00	269.77	30.23	269.77	-	300.00	
20	Water	20-500-7560	Utilities-Telephone (Water)	Active	Expense	3,500.00	3,899.62	(399.62)	3,899.62	-	3,500.00	
20	Water	20-500-7580	Capital Outlay (Water)	Active	Expense	-	2,285.99	(2,285.99)	2,285.99	-	-	
20	Water	20-500-7581	Capital Outlay (Water)	Active	Expense	244,800.00	17,510.49	227,289.51	17,510.49	-	244,800.00	
20	Water	20-500-7582	Capital Outlay-Fixtures/Equip (Wate	Active	Expense	433,200.00	291,530.66	141,669.34	291,530.66	-	433,200.00	
20	Water	20-500-7740	Drug Testing (Water)	Active	Expense	100.00	62.50	37.50	62.50	-	100.00	
20	Water	20-500-7820	Miscellaneous (Water)	Active	Expense	1,525.00	1,508.10	16.90	1,508.10	-	1,525.00	
20	Water	20-500-8000	Transfers (Water)	Active	Expense	425,000.00	425,000.00	-	425,000.00	-	425,000.00	
25	Sewer	25-550-4390	Engnr/Consulting Fees	Active	Revenue	(50,000.00)	(12,393.75)	(37,606.25)	(12,393.75)	-	(50,000.00)	
25	Sewer	25-550-4450	Capital Recovery Fee	Active	Revenue	(653,000.00)	(654,000.00)	1,000.00	(654,000.00)	-	(653,000.00)	
25	Sewer	25-550-4520	Sales Sewer	Active	Revenue	(350,000.00)	(395,954.00)	45,954.00	(395,954.00)	-	(350,000.00)	
25	Sewer	25-550-4525	MUD - Sales Sewer	Active	Revenue	(775,000.00)	(1,186,773.08)	411,773.08	(1,186,773.08)	-	(775,000.00)	
25	Sewer	25-550-4550	Const/Contractor Repairs	Active	Revenue	-	(5,111.08)	5,111.08	(5,111.08)	-	-	
25	Sewer	25-550-4560	Tap Fees	Active	Revenue	(129,600.00)	(67,200.00)	(62,400.00)	(67,200.00)	-	(129,600.00)	
25	Sewer	25-550-4565	MUD - Tap Fees	Active	Revenue	(285,000.00)	(304,100.00)	19,100.00	(304,100.00)	-	(285,000.00)	
25	Sewer	25-550-4580	Transfer Fees	Active	Revenue	(10,100.00)	(22,400.00)	12,300.00	(22,400.00)	-	(10,100.00)	
25	Sewer	25-550-4585	MUD - Transfer Fees	Active	Revenue	(4,000.00)	(75.00)	(3,925.00)	(75.00)	-	(4,000.00)	
25	Sewer	25-550-4720	Interest Income	Active	Revenue	(312,356.38)	(751,004.90)	438,648.52	(751,004.90)	(400,000.00)	(712,356.38)	LOGIC RATE OF RETURN EXCEEDED EXPECTATIONS
25	Sewer	25-550-4950	Developer Contribution	Active	Revenue	-	(12,995.00)	12,995.00	(12,995.00)	-	-	
25	Sewer	25-550-6000	Salaries (Sewer)	Active	Expense	365,000.00	356,101.06	8,898.94	356,101.06	-	365,000.00	
25	Sewer	25-550-6020	Salaries - Overtime (Sewer)	Active	Expense	15,000.00	20,631.26	(5,631.26)	20,631.26	-	15,000.00	
25	Sewer	25-550-6041	FICA Matching (Sewer)	Active	Expense	22,000.00	21,770.24	229.76	21,770.24	-	22,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6042	Medicare Matching (Sewer)	Active	Expense	5,500.00	5,089.60	410.40	5,089.60	-	5,500.00	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6060	Texas Workforce Commission (Sew	Active	Expense	650.00	665.84	(15.84)	665.84	-	650.00	
25	Sewer	25-550-6080	Insurance - Health (Sewer)	Active	Expense	66,000.00	70,007.19	(4,007.19)	70,007.19	-	66,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6101	Insurance - Other (Sewer)	Active	Expense	5,000.00	315.66	4,684.34	315.66	-	5,000.00	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6102	Dental (Sewer)	Active	Expense	2,205.38	2,399.12	(193.74)	2,399.12	-	2,205.38	
25	Sewer	25-550-6103	Vision (Sewer)	Active	Expense	512.54	529.77	(17.23)	529.77	-	512.54	
25	Sewer	25-550-6104	LT Disability (Sewer)	Active	Expense	1,321.45	2,599.90	(1,278.45)	2,599.90	-	1,321.45	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6105	ST Disability (Sewer)	Active	Expense	890.24	1,709.37	(819.13)	1,709.37	-	890.24	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6106	Group Life (Sewer)	Active	Expense	523.69	526.79	(3.10)	526.79	-	523.69	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6107	Freshbennies (Sewer)	Active	Expense	807.30	822.15	(14.85)	822.15	-	807.30	PERSONNEL EXP ROLLUP-BALANCES OUT
25	Sewer	25-550-6120	TMRS Matching Expense (Sewer)	Active	Expense	35,000.00	39,924.89	(4,924.89)	39,924.89	-	35,000.00	OVERTIME RELATED
25	Sewer	25-550-6200	Audit Fees (Sewer)	Active	Expense	12,000.00	7,499.85	4,500.15	7,499.85	-	12,000.00	
25	Sewer	25-550-6220	Bank Service Charges (Sewer)	Active	Expense	500.00	1,000.00	(500.00)	1,000.00	-	500.00	
25	Sewer	25-550-6284	Computers - Software/Licenses (Se	Active	Expense	10,000.00	10,703.70	(703.70)	10,703.70	-	10,000.00	
25	Sewer	25-550-6285	Computers - Support (Sewer)	Active	Expense	5,000.00	4,769.29	230.71	4,769.29	-	5,000.00	
25	Sewer	25-550-6320	Dues & Subscriptions (Sewer)	Active	Expense	12,500.00	10,983.70	1,516.30	10,983.70	-	12,500.00	
25	Sewer	25-550-6360	Engnr/Consulting Fees (Sewer)	Active	Expense	204,900.00	169,929.33	34,970.67	169,929.33	-	204,900.00	
25	Sewer	25-550-6400	Interest Expense (Sewer)	Active	Expense	517,275.00	517,275.00	-	517,275.00	-	517,275.00	
25	Sewer	25-550-6440	Legal Fees (Sewer)	Active	Expense	240.00	40.00	200.00	40.00	-	240.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainir	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
25	Sewer	25-550-6460	Meals (Sewer)	Active	Expense	600.00	600.00	-	600.00	-	600.00	
25	Sewer	25-550-6500	Office Supplies (Sewer)	Active	Expense	3,000.00	2,969.36	30.64	2,969.36	-	3,000.00	
25	Sewer	25-550-6520	Printing (Sewer)	Active	Expense	1,000.00	331.89	668.11	331.89	-	1,000.00	
25	Sewer	25-550-6580	Shipping/Postage (Sewer)	Active	Expense	3,600.00	1,330.16	2,269.84	1,330.16	-	3,600.00	
25	Sewer	25-550-6620	TCEQ Penalty Expense (Sewer)	Active	Expense	10,000.00	-	10,000.00	-	-	10,000.00	
25	Sewer	25-550-6641	Training, Cont. Edu, Travel (Sewer)	Active	Expense	5,000.00	4,790.87	209.13	4,790.87	-	5,000.00	
25	Sewer	25-550-6661	Uniforms (Sewer)	Active	Expense	3,500.00	2,742.39	757.61	2,742.39	-	3,500.00	
25	Sewer	25-550-6665	Office Equip/Furniture (Sewer)	Active	Expense	1,000.00	1,043.60	(43.60)	1,043.60	-	1,000.00	
25	Sewer	25-550-6685	Vehicle - Fuel (Sewer)	Active	Expense	10,000.00	9,641.58	358.42	9,641.58	-	10,000.00	
25	Sewer	25-550-6760	Contract Services (Sewer)	Active	Expense	-	1.68	(1.68)	1.68	-	-	
25	Sewer	25-550-6761	Contract Services - Other (Sewer)	Active	Expense	23,000.00	91,553.03	(68,553.03)	91,553.03	-	23,000.00	
25	Sewer	25-550-6768	Pest Control (Sewer)	Active	Expense	4,000.00	3,062.50	937.50	3,062.50	-	4,000.00	
25	Sewer	25-550-6772	Janitorial Services (Sewer)	Active	Expense	1,250.00	1,104.00	146.00	1,104.00	-	1,250.00	
25	Sewer	25-550-6773	Employment Services (Sewer)	Active	Expense	100.00	12.50	87.50	12.50	-	100.00	
25	Sewer	25-550-6800	Insurance-Auto (Sewer)	Active	Expense	3,000.00	1,318.70	1,681.30	1,318.70	-	3,000.00	
25	Sewer	25-550-6820	Insurance-Errors & Omissions (Sew	Active	Expense	1,175.00	1,169.80	5.20	1,169.80	-	1,175.00	
25	Sewer	25-550-6880	Insurance-Mobile Equipment (Sewe	Active	Expense	900.00	672.35	227.65	672.35	-	900.00	
25	Sewer	25-550-6900	Insurance-Property (Sewer)	Active	Expense	23,500.00	23,397.55	102.45	23,397.55	-	23,500.00	
25	Sewer	25-550-6940	Insurance-Workers Comp (Sewer)	Active	Expense	8,500.00	6,305.35	2,194.65	6,305.35	-	8,500.00	
25	Sewer	25-550-7000	Fuel & Oil (Sewer)	Active	Expense	1,000.00	151.25	848.75	151.25	-	1,000.00	
25	Sewer	25-550-7020	Laboratory Expense (Sewer)	Active	Expense	15,000.00	7,572.37	7,427.63	7,572.37	-	15,000.00	
25	Sewer	25-550-7041	Magnolia Sewer Plant Operation (Se	Active	Expense	12,500.00	13,437.15	(937.15)	13,437.15	-	12,500.00	
25	Sewer	25-550-7042	Magnolia Sludge Hauling (Sewer)	Active	Expense	35,000.00	35,707.29	(707.29)	35,707.29	-	35,000.00	
25	Sewer	25-550-7221	Equipment Purchases - Other (Sewe	Active	Expense	750.00	500.00	250.00	500.00	-	750.00	
25	Sewer	25-550-7224	Small Equipment Purchases (Sewer	Active	Expense	6,720.00	4,247.89	2,472.11	4,247.89	-	6,720.00	
25	Sewer	25-550-7241	Equipment Rentals (Sewer)	Active	Expense	1,120.00	1,120.00	-	1,120.00	-	1,120.00	
25	Sewer	25-550-7242	Copier Rental (Sewer)	Active	Expense	900.00	1,298.64	(398.64)	1,298.64	-	900.00	
25	Sewer	25-550-7260	Janitorial Supplies (Sewer)	Active	Expense	500.00	108.39	391.61	108.39	-	500.00	
25	Sewer	25-550-7280	Parts (Sewer)	Active	Expense	25,000.00	16,292.82	8,707.18	16,292.82	-	25,000.00	
25	Sewer	25-550-7301	Supplies (Sewer)	Active	Expense	8,000.00	3,287.33	4,712.67	3,287.33	-	8,000.00	
25	Sewer	25-550-7302	Supplies Testing (Sewer)	Active	Expense	3,000.00	1,749.12	1,250.88	1,749.12	-	3,000.00	
25	Sewer	25-550-7303	Chemicals (Sewer)	Active	Expense	20,000.00	21,412.87	(1,412.87)	21,412.87	-	20,000.00	
25	Sewer	25-550-7340	Repairs & Maint - Buildings (Sewer)	Active	Expense	2,000.00	1,148.96	851.04	1,148.96	-	2,000.00	
25	Sewer	25-550-7360	Repairs & Maint - Electrical (Sewer)	Active	Expense	1,500.00	35.00	1,465.00	35.00	-	1,500.00	
25	Sewer	25-550-7380	Repairs & Maint - Equipment (Sewe	Active	Expense	10,000.00	17,027.68	(7,027.68)	17,027.68	-	10,000.00	
25	Sewer	25-550-7400	Repairs & Maint - Office Equip (Sew	Active	Expense	-	99.65	(99.65)	99.65	-	-	
25	Sewer	25-550-7460	Repairs & Maint - Vehicle (Sewer)	Active	Expense	3,500.00	5,614.14	(2,114.14)	5,614.14	-	3,500.00	
25	Sewer	25-550-7500	Utilities-Electric (Sewer)	Active	Expense	100,000.00	86,211.15	13,788.85	86,211.15	-	100,000.00	
25	Sewer	25-550-7520	Utilities-Mobile Phones (Sewer)	Active	Expense	2,980.00	2,968.82	11.18	2,968.82	-	2,980.00	
25	Sewer	25-550-7540	Utilities-Natural Gas (Sewer)	Active	Expense	300.00	269.74	30.26	269.74	-	300.00	
25	Sewer	25-550-7560	Utilities-Telephone (Sewer)	Active	Expense	3,500.00	3,222.23	277.77	3,222.23	-	3,500.00	
25	Sewer	25-550-7581	Capital Outlay (Sewer)	Active	Expense	405,000.00	35,292.00	369,708.00	35,292.00	-	405,000.00	
25	Sewer	25-550-7582	Capital Outlay-Fixtures/Equip (Sewe	Active	Expense	-	2,675.00	(2,675.00)	2,675.00	-	-	
25	Sewer	25-550-7700	Debt Retirement (Sewer)	Active	Expense	220,000.00	220,000.00	-	220,000.00	-	220,000.00	
25	Sewer	25-550-7740	Drug Testing (Sewer)	Active	Expense	100.00	12.50	87.50	12.50	-	100.00	
25	Sewer	25-550-7820	Miscellaneous (Sewer)	Active	Expense	500.00	-	500.00	-	-	500.00	
30	Debt Svc	30-600-4100	Property Tax Current	Active	Revenue	(233,310.00)	(279,241.84)	45,931.84	(279,241.84)	-	(233,310.00)	
30	Debt Svc	30-600-4120	Property Tax Delinquent	Active	Revenue	-	(1,359.79)	1,359.79	(1,359.79)	-	-	
30	Debt Svc	30-600-4140	Penalty & Interest - Taxes	Active	Revenue	-	(1,247.55)	1,247.55	(1,247.55)	-	-	
30	Debt Svc	30-600-6400	Interest Expense (Debit Services)	Active	Expense	136,000.00	135,740.00	260.00	135,740.00	-	136,000.00	

Fund	Departmen	Account	Name	Status	Type	Current Budget	Activity	Budget Remainin	Ending Balance	BUDGET ADJ NEEDED	NEW BUDGET BALANCE	REASONING/JUSTIFICATION
30	Debt Svc	30-600-7700	Debt Retirement (Debit Services)	Active	Expense	84,000.00	84,000.00	-	84,000.00	-	84,000.00	