

Budget Analysis

10/2024 Thru 09/2025

10/2025 Thru 09/2026

Account Number	Description	Budget	Actual	Budget	Actual
Revenues					
10-400-010	AD VALORUM TAXES - CURRENT	386,345.00	340,234.13	615,596.00	379,133.77
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000.00	0.00	5,000.00	178.48
10-400-020	AD VALORUM TAXES - ATT FEES	750.00	0.00	750.00	178.92
10-400-025	AD VALORUM TAXES - PEN & INT	2,000.00	2,522.25	2,000.00	2,005.79
10-400-030	AD VALORUM TAXES - TAX CERT	33.00	225.73	33.00	21.51
10-400-035	HEB PROPERTY TAX	0.00	0.00	0.00	0.00
10-400-040	POLICE CAR LOAN - GOV CAPITAL	0.00	0.00	0.00	0.00
10-400-045	POLICE PEACE OFFICER ALLOCATIO	0.00	0.00	0.00	2,665.96
10-400-049	BALL FIELD USAGE	0.00	2,780.00	2,200.00	940.00
10-400-050	PARK USE INCOME	6,000.00	2,215.00	2,200.00	5,097.65
10-400-051	PARK GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00
10-400-055	CUSTOMER SERVICE INSPECTIONS	0.00	0.00	0.00	0.00
10-400-060	FOOD LICENSE INCOME	18,000.00	21,025.00	25,000.00	18,175.00
10-400-065	PERMITS	105,000.00	49,061.30	100,000.00	79,277.83
10-400-066	VARIANCE, ZONING, SUP REQUEST	2,000.00	1,341.00	1,500.00	2,250.00
10-400-067	ENGINEERING FEE INCOME	0.00	0.00	0.00	1,500.00
10-400-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00
10-400-070	CREDIT CARD REWARD REVENUE	15,000.00	14,624.00	15,000.00	14,013.00
10-400-071	CONTRACTOR REGISTRATION	3,000.00	5,500.00	5,000.00	2,800.00
10-400-075	FELPS REBATE REVENUE	0.00	0.00	0.00	0.00
10-400-080	INTEREST INCOME	30,000.00	44,096.13	30,000.00	9,111.80
10-400-090	RESTITUTION	0.00	0.00	0.00	0.00
10-400-095	MISC INCOME	6,000.00	30.00	250.00	263.54
10-400-096	OPIOID SETTLEMENT	0.00	958.16	0.00	248.41
10-400-097	POLICE SECURITY	0.00	0.00	0.00	0.00
10-400-110	STATE SALES TAX	1,642,209.00	1,362,309.67	1,400,000.00	1,023,110.69
10-400-111	STREET SALES TAX	0.00	0.00	0.00	0.00
10-400-115	PROPERTY RELIEF SALES TAX	0.00	340,577.43	350,000.18	255,777.68
10-400-120	MIXED BEVERAGE TAX	25,000.00	29,230.66	24,000.00	20,894.75
10-400-125	NSF CHECK FEE	25.00	35.00	35.00	35.00
10-400-150	FRANCHISE TAX	78,000.00	91,364.78	70,000.00	63,689.23
10-400-151	AMERICAN TOWER LEASE	0.00	16,610.18	16,700.00	17,109.14

Budget Analysis

		10/2024 Thru 09/2025		10/2025 Thru 09/2026	
Account Number	Description	Budget	Actual	Budget	Actual
10-400-152	SALE OF PROPERTY	0.00	5,000.00	0.00	0.00
10-400-155	CERTIFICATE OF OCCUPANCY	3,000.00	1,600.00	1,800.00	1,400.00
10-400-156	LITTLE LEAGUE ANNUAL FEES	28,500.00	28,530.00	28,500.00	28,500.00
10-400-190	LEASE PROCEEDS	2,550.00	0.00	0.00	0.00
10-400-205	GRANT REVENUE PD EQUIP	0.00	0.00	0.00	0.00
10-400-215	GRANT REVENUE - PARK PROJECT	0.00	0.00	0.00	0.00
10-400-216	GRANT - CARES ACT - GEN	0.00	0.00	0.00	0.00
10-400-451	LEOSE TRAINING INCOME	950.00	2,721.13	2,750.00	0.00
10-400-455	PD NATIONAL NIGHT OUT	1,000.00	0.00	1,000.00	0.00
10-400-456	PD GOLF TOURAMENT REVENUE	0.00	0.00	17,000.00	13,460.00
10-400-901	MISCELLANEOUS POLICE INCOME	0.00	5,988.50	0.00	0.00
10-410-210	COURT HOUSE SECURITY FEE	0.00	0.00	0.00	0.00
10-410-215	COURT COSTS - DEFERRED FEE	0.00	0.00	0.00	0.00
10-410-220	STATE COURT COSTS INCOME ADJ	0.00	0.00	0.00	0.00
10-410-225	STATE COURT COST INCOME: FIN	0.00	0.00	0.00	0.00
10-410-230	STATE COURT COSTS INCOME IDF	0.00	0.00	0.00	0.00
10-410-235	STATE COURT COSTS INCOME: JR	0.00	0.00	0.00	0.00
10-410-240	STATE COURT COSTS INCOME JSI	0.00	0.00	0.00	0.00
10-410-245	STATE COURT COSTS INCOME: LOO	0.00	0.00	0.00	0.00
10-410-250	STATE COURT COSTS INCOME MV	0.00	0.00	0.00	0.00
10-410-257	STATE COURT COSTS - SCHOOL ZON	0.00	0.00	0.00	0.00
10-410-260	STATE COURT COST INCOME: ST	0.00	0.00	0.00	0.00
10-410-265	STATE COURT COSTS INCOME STT	0.00	0.00	0.00	0.00
10-410-270	STATE COURT COSTS INCOME: TE	0.00	0.00	0.00	0.00
10-410-275	STATE COURT COSTS INCOME TIN	0.00	0.00	0.00	0.00
10-410-280	STATE COURT COSTS INCOME: WA	0.00	0.00	0.00	0.00
10-410-284	STATE COURT COSTS DISMISSAL FE	0.00	0.00	0.00	0.00
10-410-285	MISC INCOME	9,500.00	0.00	0.00	0.00
10-410-286	LVISD SRO OFFICER	290,568.00	289,656.34	150,000.00	222,281.59
10-410-290	OMNI COLLECTIONS	0.00	0.00	0.00	0.00
10-410-296	COPS LVISD	15,000.00	15,653.75	16,000.00	21,355.00
10-410-297	LVISD ADMINISTRATION FEES	38,056.00	31,016.23	17,000.00	24,790.76
10-410-298	POLICE REPORTS	550.00	491.10	365.00	324.00
10-410-299	LEASE PROCEED INCOME	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Actual	Budget	Actual
10-410-300	MDD OVERHEAD TRANSFER IN	60,000.00	60,000.00	60,000.00	60,000.00
10-410-301	MDD TRANSFER IN	0.00	0.00	0.00	182,273.85
10-415-315	INDINGENT DEFENSE FUND (IDF)	300.00	57.06	45.00	22.00
10-415-320	LOCAL TRAFFIC FINE	1,500.00	1,369.07	1,000.00	904.37
10-415-321	LOCAL CONSOLIDATED COURT COST	1,000.00	323.00	300.00	43.79
10-415-325	MOVING VIOLATION FEE (MVF)	25.00	0.85	2.00	0.40
10-415-330	STATE JURY FEE (JRF)	500.00	115.03	90.00	44.00
10-415-331	LOCAL JURY	100.00	3.85	4.00	0.20
10-415-335	STATE JUDICIAL SUPPORT FUND (J	600.00	637.40	600.00	66.00
10-415-340	STATE CONSOLIDATED COURT COST	30,000.00	34,951.16	27,000.00	22,175.27
10-415-345	STATE TRAFFIC FINE (STF)	15,000.00	21,632.94	15,500.00	14,663.04
10-415-350	TECHNOLOGY FUND	0.00	0.00	0.00	0.00
10-415-355	FINE	45,000.00	51,775.56	40,000.00	20,950.55
10-415-360	TIME PAYMENT FEE	750.00	130.40	120.00	195.00
10-415-365	WARRANT FEE	7,000.00	5,510.68	5,000.00	2,946.67
10-415-370	ADMINISTRATIVE FEE	800.00	1,828.74	1,400.00	1,431.00
10-415-371	DISMISSAL FEE	1,800.00	950.00	650.00	250.00
10-415-372	ARREST FEE	3,000.00	2,841.03	2,200.00	1,783.63
10-415-375	COLLECTION FEE (AMS)	0.00	0.00	0.00	0.00
10-415-380	OMNI COLLECTION FEE	3,000.00	1,875.33	1,600.00	689.47
10-415-385	DEFERRED FEE	15,000.00	21,884.39	16,000.00	19,604.40
10-415-390	CHILD SAFETY FINE	50.00	0.00	0.00	0.00
10-415-391	SCHOOL ZONE VIOLATION FEE	750.00	525.00	500.00	400.00
10-415-392	TRUANCY PREVENTION FEE	2,000.00	2,675.44	2,000.00	1,760.00
10-415-393	SEATBELT FEE	400.00	(9,614.84)	5.00	137.10
10-415-394	LOCAL TRUANCY PREVENTION	20.00	0.00	5.00	0.00
10-415-395	RESTITUTION INCOME	0.00	0.00	0.00	0.00
10-415.310	COURT SECURITY FEES	0.00	0.00	0.00	0.00
10-420-300	GAIN ON SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
10-420-403	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00
10-520-285	PD BUILDING LOAN PAYMENT	0.00	0.00	0.00	0.00
10-900-100	TRANSFER IN	12,666.00	0.00	0.00	0.00
11-400-010	2024 SERIES COO PROCEEDS	0.00	0.00	500,000.00	0.00
11-400-015	BOND ADDITIONAL FEES	0.00	0.00	0.00	0.00

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		10/2024 Thru 09/2025		10/2025 Thru 09/2026	
Account Number	Description	Budget	Actual	Budget	Actual
11-400-080	INTEREST INCOME	0.00	43,494.99	1,000.00	6,709.21
11-900-100	TRANSFER IN	0.00	0.00	0.00	0.00
12-400-080	BANK INTEREST	12,500.00	15,324.64	10,000.00	513.02
12-400-095	MISC INCOME	0.00	0.00	0.00	0.00
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00
12-400-110	SALES TAX	551,050.00	666,173.06	585,000.00	502,573.11
12-400-120	EVENT VENDORS/DONATIONS	25,000.00	67,111.38	40,000.00	30,821.86
12-400-130	TRANSFER FROM HOT	0.00	0.00	0.00	0.00
12-900-100	TRANSFER IN	0.00	0.00	0.00	0.00
14-400-010	STREET MAINTENANCE TAX	327,555.00	340,577.38	285,000.00	255,777.68
14-400-080	INTEREST INCOME	6,600.00	13,840.90	1,000.00	11,357.21
15-400-080	INTEREST INCOME	900.00	1,164.16	750.00	7,857.85
15-400-100	HOTEL TAX REVENUE	70,000.00	64,761.20	57,962.00	49,579.66
16-400-010	FORFEITURES	0.00	0.00	0.00	0.00
16-400-080	INTEREST	0.00	8.99	85,000.00	53.22
18-400-100	GENERAL - CARES ACT GRANT	0.00	0.00	0.00	0.00
18-410-100	PD - AACOG - COVID GRANT	0.00	0.00	0.00	0.00
18-415-100	PD - AACOG BODY ARM GRANT REV	0.00	76,141.20	0.00	0.00
18-416-100	PD AACOG TRAINING/ AED GRANT	0.00	0.00	0.00	0.00
18-417-100	PD/FIRE RADIO GRANT	0.00	0.00	0.00	0.00
18-418-100	ACOG 2023 GRANT PD	0.00	0.00	0.00	0.00
18-420-100	PARK - GRANTS	0.00	0.00	0.00	0.00
18-430-100	GVEC POWER UP GRANT REVENUE	0.00	20,000.00	0.00	0.00
18-440-100	FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00
19-400-100	287G REVENUE	0.00	0.00	0.00	0.00
20-100-101	AD VALOREM TAX	433,650.00	0.00	0.00	0.00
20-100-102	TRANSFER FROM OTHER FUNDS	8,231.00	0.00	0.00	0.00
20-100-103	INTEREST	100.00	0.00	0.00	0.00
20-200-310	DEFERRED REVENUE	0.00	0.00	0.00	0.00
20-400-010	AD VALORUM TAXES - CURRENT	0.00	111,909.35	100,000.00	334,202.36
20-400-025	AD VALORUM TAXES - PEN & INT	0.00	349.81	300.00	1,190.68
20-400-080	INTEREST INCOME	0.00	0.00	0.00	0.00
20-400-285	Misc Income	0.00	0.00	0.00	0.00
20-900-100	TRANSFER IN	0.00	0.00	0.00	0.00

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Account Number	Description	10/2024 Thru 09/2025		10/2025 Thru 09/2026	
		Budget	Actual	Budget	Actual
25-400-080	INTEREST	15.00	5.65	3.00	70.48
25-410-210	COURTHOUSE SECURITY FEES	2,006.00	2,652.49	2,000.00	1,682.36
35-400-080	INTEREST	80.00	81.56	55.00	498.52
35-410-270	STATE COURT COST - TECH FEE	2,660.00	2,209.32	1,650.00	1,390.40
40-400-080	INTEREST INCOME	1,000.00	(0.01)	0.00	0.00
40-400-095	MISC INCOME	1,000.00	0.00	0.00	0.00
40-400-125	NSF CHECK FEE	200.00	315.00	220.00	175.00
40-400-505	SALES TAX INCOME	0.00	0.00	25,000.00	24,686.25
40-400-510	WATER SALES	835,000.00	1,061,089.12	918,500.00	845,854.20
40-400-520	SEWER SALES	255,000.00	327,197.28	280,500.00	274,566.12
40-400-525	INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00
40-400-530	PENALTIES	7,000.00	12,585.30	9,000.00	10,960.67
40-400-535	METER TAMPERING FEE	0.00	0.00	0.00	0.00
40-400-540	OPER & MAINTENANCE	30,000.00	29,964.00	30,000.00	25,738.56
40-400-550	GARBAGE SALES	420,000.00	506,342.08	420,000.00	385,966.84
40-400-555	OVERPAYMENT	8,000.00	0.00	0.00	6,931.94
40-400-560	NEW WATER METER FEES	13,000.00	4,363.48	13,000.00	3,525.74
40-400-562	NEW WATER CONSTRUCTIONS FEE	8,000.00	9,125.24	10,000.00	13,724.74
40-400-565	NEW SEWER CONSTRUCTION FEES	3,000.00	0.00	3,000.00	5,781.14
40-400-570	RECONNECTIONS	4,000.00	4,400.00	4,000.00	4,101.38
40-400-575	DRAINAGE IMPACT FEES	0.00	0.00	7,500.00	700.00
40-400-590	WATER DEPOSITS	18,000.00	0.00	21,000.00	12,818.35
40-400-591	ADMIN FEE	5,000.00	2,850.00	2,500.00	1,575.00
40-400-592	GREASE TRAP PERMITS	500.00	0.00	0.00	0.00
40-400-595	ADJUSTMENTS	1,000.00	0.00	1,300.00	2,916.61
40-400-825	METER REPLACEMENT INCOME	0.00	0.00	0.00	0.00
40-400-901	WELL PROJECTS 2009	0.00	0.00	0.00	0.00
40-400-902	INFRASTRUCTURE GRANT LOAN	0.00	0.00	0.00	0.00
40-400-903	NEW LOAN WATER WELL	0.00	0.00	0.00	0.00
40-440-100	FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00
40-900-100	TRANSFER IN	16,399.87	0.00	0.00	30,000.00
41-400-010	2016 SERIES COO PROCEEDS	0.00	0.00	0.00	0.00
41-400-080	INTEREST INCOME	0.00	0.28	0.00	1.70
50-400-080	INTEREST INCOME	0.00	372.86	250.00	1,336.03

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		Budget	Actual	Budget	Actual
50-400-585	WATER IMPACT FEES	5,000.00	5,743.44	400,000.00	226,629.36
51-400-080	INTEREST INCOME	0.00	67.17	42.00	414.53
51-400-580	SEWER IMPACT FEES	3,000.00	1,446.87	500,000.00	5,374.22
		5,989,743.87	6,296,537.75	7,389,232.18	5,628,986.24
Expenses					
10-500-010	WAGES - CODE ENFORCEMENT	15,400.00	21,399.18	31,662.54	17,290.92
10-500-015	OVERTIME	400.00	221.04	400.00	0.00
10-500-110	SOCIAL SECURITY	1,778.00	1,603.22	2,452.78	1,196.88
10-500-115	TMRS	778.00	1,063.24	1,574.27	870.52
10-500-150	EMPLOYEE INSURANCE	20.00	12.24	20.00	0.00
10-500-220	OFFICE SUPPLIES	200.00	133.26	1,000.00	1,037.57
10-500-230	DUES AND SUBSCRIPTIONS	100.00	100.00	100.00	0.00
10-500-240	TELEPHONE	0.00	0.00	600.00	346.35
10-500-250	UNIFORMS	0.00	0.00	70.00	67.98
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	0.00	4,500.00	692.50	0.00
10-500-300	CONTRACT SERVICES - BV	300,000.00	305,122.53	100,000.00	15,140.12
10-500-301	FIRE INSPECTIONS SERVICES	12,000.00	12,000.00	12,000.00	6,000.00
10-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00
10-500-320	WORKERS COMP INSURANCE	100.00	0.00	144.28	42.38
10-500-410	LEGAL & PROFESSIONAL - ENGINEER	0.00	4,313.78	0.00	(360.00)
10-500-425	MUNI CODES	7,223.36	7,223.36	7,500.00	6,461.76
10-500-450	EMPLOYEE TRAINING	774.00	774.00	1,000.00	65.34
10-500-920	MISCELLANEOUS	0.00	0.00	0.00	0.00
10-510-010	WAGES - GENERAL	222,958.00	215,380.60	196,188.72	170,195.89
10-510-015	OVERTIME	0.00	0.00	500.00	0.00
10-510-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00
10-510-110	PAYROLL TAXES	17,056.00	16,062.95	15,008.44	12,748.66
10-510-115	TMRS	11,259.00	10,859.01	9,632.87	8,496.71
10-510-150	EMPLOYEE INSURANCE	31,690.00	30,965.14	32,323.56	23,593.18
10-510-159	AFLAC	0.00	0.00	0.00	0.00
10-510-210	OFFICE EXPENSE	3,000.00	4,130.63	3,150.00	1,335.47
10-510-212	OFFICE EQUIPMENT RENTALS	8,000.00	7,670.79	8,000.00	1,269.70
10-510-214	BUILDING EXPENSE - CH	59,027.04	45,955.47	10,000.00	7,295.67
10-510-215	OFFICE CLEANING	6,800.00	6,500.00	6,800.00	4,750.00

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10-510-220	OFFICE SUPPLIES	2,500.00	3,918.77	5,350.00	2,205.07
10-510-230	DUES AND SUBSCRIPTIONS	2,300.00	2,121.72	2,300.00	2,325.28
10-510-240	TELEPHONE	10,000.00	16,874.84	10,000.00	3,980.73
10-510-250	UNIFORMS	900.00	953.50	900.00	440.48
10-510-260	POSTAGE	1,200.00	1,372.89	2,000.00	805.55
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRAD	65,000.00	80,579.27	35,000.00	43,798.98
10-510-290	UTILITIES	8,500.00	9,042.65	8,500.00	4,360.57
10-510-300	NATIONAL NIGHT EXPENSES	214.22	1,622.96	0.00	0.00
10-510-310	PROPERTY & LIABILITY INSURANCE	25,000.00	14,781.39	20,000.00	10,528.00
10-510-320	WORKERS COMP INSURANCE	557.00	260.95	490.47	490.47
10-510-330	BONDING	0.00	0.00	50.00	0.00
10-510-410	LEGAL & PROFESSIONAL - ENGINEE	2,500.00	14,596.00	0.00	(3,976.25)
10-510-420	LEGAL & PROFESSIONAL - LEGAL	15,000.00	12,939.60	17,500.00	12,042.62
10-510-421	LEGAL & PROFESSIONAL - COLLECT	9,500.00	0.00	9,500.00	2,444.84
10-510-435	FOOD LICENSE EXPENSE	6,000.00	7,140.00	6,000.00	3,850.00
10-510-450	EMPLOYEE TRAINING	4,500.00	19,521.46	4,500.00	9,531.29
10-510-452	WCAC QUARTERLY PAYMENT	8,000.00	9,881.57	8,500.00	9,631.20
10-510-460	AUDIT EXPENSE	32,057.16	16,028.58	32,000.00	9,400.00
10-510-465	ELECTION EXPENSE	1,435.70	1,435.70	2,000.00	662.00
10-510-470	BANK SERVICE CHARGES	2,500.00	668.56	4,000.00	5,858.05
10-510-475	CONTRACT LABOR	0.00	0.00	24,000.00	15,000.00
10-510-490	ADVERTISING	600.00	1,009.55	900.00	1,165.76
10-510-600	VEHICLE PURCHASE	15,065.94	(151.00)	0.00	0.00
10-510-610	VEHICLE FUEL	800.00	790.41	800.00	320.89
10-510-620	VEHICLE REPAIR	1,000.00	1,028.26	1,000.00	464.53
10-510-690	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
10-510-700	LIBRARY DONATION	1,000.00	1,000.00	1,000.00	0.00
10-510-710	CHILD ADVOCACY	5,000.00	5,000.00	5,000.00	0.00
10-510-720	ANIMAL CONTROL CONTRACT	5,000.00	5,000.00	10,000.00	10,000.00
10-510-900	CONTINGENCY FUND	0.00	0.00	67,628.82	0.00
10-510-920	MISCELLANEOUS EXPENSE	2,500.00	2,353.14	2,500.00	2,758.49
10-515-010	WAGES - COURT	26,986.00	30,063.23	30,171.96	26,674.70
10-515-015	OVERTIME	300.00	221.04	0.00	0.00
10-515-110	PAYROLL TAXES	2,064.00	1,923.00	2,308.15	1,619.86

Budget Analysis

Account Number	Description	10/2024 Thru 09/2025		10/2025 Thru 09/2026	
		Budget	Actual	Budget	Actual
10-515-115	TMRS	1,013.00	1,156.10	1,481.44	1,048.46
10-515-150	EMPLOYEE INSURANCE	20.00	12.24	20.00	0.00
10-515-220	OFFICE SUPPLIES	0.00	0.00	150.00	476.79
10-515-230	DUES AND SUBSCRIPTIONS	0.00	0.00	200.00	
10-515-250	UNIFORMS	0.00	0.00	70.00	76.00
10-515-270	COURT TECHNOLOGY	0.00	0.00	692.50	0.00
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	3,000.00	5,246.60	3,000.00	
10-515-320	WORKERS COMP INSURANCE	80.00	58.24	75.43	42.38
10-515-415	PROSECUTOR SERVICES	10,000.00	8,035.38	11,000.00	7,731.26
10-515-420	JURY EXPENSE	200.00	(58.29)	200.00	(34.76)
10-515-450	EMPLOYEE TRAINING	300.00	300.00	1,300.00	750.00
10-515-474	OMNI COLLECTION	800.00	1,014.00	1,600.00	1,608.00
10-515-550	STATE COURT COSTS	20,000.00	43,109.47	20,000.00	33,918.66
10-520-010	WAGES - POLICE	959,480.00	869,554.04	996,106.06	758,456.89
10-520-011	CONTRACT LABOR	20,000.00	21,150.00	22,000.00	25,900.00
10-520-012	SHIFT DIFFERENTIAL	11,000.00	6,750.00	5,200.00	4,575.00
10-520-015	OVERTIME	25,000.00	34,571.28	25,200.00	16,339.60
10-520-110	PAYROLL TAXES	73,400.00	68,068.78	78,527.71	58,583.66
10-520-115	TMRS	48,454.00	46,343.13	50,401.45	38,593.00
10-520-150	EMPLOYEE INSURANCE	137,325.00	110,230.00	135,843.28	93,294.37
10-520-159	AFLAC	0.00	0.00	0.00	0.00
10-520-160	MEDICAL COST	0.00	0.00	3,000.00	0.00
10-520-210	OFFICE EXPENSE	5,462.84	4,960.55	5,500.00	4,441.50
10-520-220	OFFICE SUPPLIES	1,500.00	1,265.48	3,784.13	2,552.25
10-520-230	BUILDING EXPENSE	250,000.00	0.00	26,000.00	18,178.22
10-520-240	TELEPHONE	14,000.00	19,062.49	15,500.00	11,555.68
10-520-250	UNIFORMS	3,500.00	3,641.24	13,500.00	6,187.91
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	55,000.00	55,594.27	55,000.00	54,232.18
10-520-287	POLICE EVENTS	0.00	(1,217.83)	5,200.00	13,160.97
10-520-290	UTILITIES	500.00	1,417.70	2,000.00	2,873.78
10-520-310	PROPERTY & LIABILITY INSURANCE	69,878.26	34,939.13	50,000.00	30,656.00
10-520-320	WORKERS COMP INSURANCE	30,000.00	20,924.20	38,904.58	22,165.44
10-520-325	UNEMPLOYMENT TWC	0.00	0.00	0.00	0.00
10-520-330	BONDING	0.00	0.00	100.00	0.00

Budget Analysis

		10/2024 Thru 09/2025		10/2025 Thru 09/2026	
Account Number	Description	Budget	Actual	Budget	Actual
10-520-400	PROFESSIONAL FEES	0.00	0.00	500.00	129.29
10-520-450	EMPLOYEE TRAINING	3,500.00	2,921.00	9,000.00	11,773.97
10-520-451	LEOSE TRAINING EXPENSE	750.00	600.00	750.00	0.00
10-520-452	LEOSE FUNDS	0.00	0.00	0.00	0.00
10-520-476	CONTRACT SERVICES CAMERA	16,000.00	15,000.00	16,000.00	15,000.00
10-520-477	LAB TEST	100.00	0.00	100.00	0.00
10-520-478	K-9 CONTRACT LABOR	4,000.00	3,172.30	4,000.00	1,581.14
10-520-479	COPS LVISD CONTRACT PAY	20,000.00	18,746.75	40,000.00	16,105.00
10-520-480	EVIDENCE SUPPLIES	500.00	396.60	2,000.00	265.98
10-520-485	EXPLORER PROGRAM	1,000.00	(415.10)	1,000.00	0.00
10-520-490	ADVERTISING	0.00	290.00	600.00	54.13
10-520-600	VEHICLE PURCHASE	0.00	0.00	0.00	0.00
10-520-610	VEHICLE FUEL	50,000.00	44,212.29	55,000.00	30,867.16
10-520-620	VEHICLE REPAIR	42,000.00	48,600.87	52,500.00	35,854.22
10-520-690	EQUIPMENT PURCHASES	500.00	30,683.38	38,000.00	36,870.00
10-520-700	WILSON COUNTY SOFTWARE	4,000.00	0.00	4,000.00	0.00
10-520-910	WCSO DISPATCH	3,000.00	0.00	3,000.00	3,000.00
10-520-920	MISCELLANEOUS	5,000.00	6,572.73	5,000.00	3,279.45
10-550-010	WAGES	0.00	0.00	0.00	0.00
10-550-110	PAYROLL TAXES	0.00	0.00	0.00	0.00
10-550-115	TMRS	0.00	0.00	0.00	0.00
10-550-150	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00
10-550-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00
10-550-320	WORKERS COMP	0.00	0.00	0.00	0.00
10-580-010	WAGES - PARK DEPARTMENT	87,994.00	77,442.95	85,285.20	68,076.98
10-580-015	OVERTIME	3,500.00	3,430.48	4,000.00	628.14
10-580-110	PAYROLL TAXES	6,732.00	6,112.30	6,830.32	5,281.73
10-580-115	TMRS	4,444.00	4,515.66	4,383.90	3,401.84
10-580-150	EMPLOYEE INSURANCE	21,127.00	25,217.12	21,549.04	14,730.69
10-580-240	TELEPHONE	800.00	1,038.54	900.00	848.17
10-580-250	UNIFORMS	2,000.00	1,939.01	2,000.00	1,689.18
10-580-290	UTILITIES - PARK	10,000.00	12,529.06	11,400.00	8,325.28
10-580-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	6,000.00	3,456.78
10-580-320	WORKERS COMP INSURANCE	437.00	213.12	438.05	1,587.00

Budget Analysis

Account Number	Description	10/2024 Thru 09/2025		10/2025 Thru 09/2026	
		Budget	Actual	Budget	Actual
10-580-450	EMPLOYEE TRAINING	200.00	200.00	500.00	0.00
10-580-500	CAPITAL OUTLAY- PARK	0.00	0.00	112,500.00	92,367.61
10-580-600	VEHICLE PURCHASE	0.00	0.00	0.00	0.00
10-580-610	VEHICLE FUEL	4,500.00	4,123.46	5,500.00	1,762.83
10-580-620	VEHICLE REPAIR	12,000.00	11,772.81	6,000.00	1,391.79
10-580-655	REPAIR AND MAINTENANCE	2,500.00	2,602.88	13,900.00	15,141.68
10-580-660	TOOLS	300.00	936.73	1,000.00	663.03
10-580-670	CITY PARK SUPPLIES	4,500.00	6,319.09	5,500.00	2,249.13
10-580-690	PARK EQUIPMENT	15,000.00	14,575.21	19,500.00	1,146.57
10-800-100	CAPITAL OUTLAY	0.00	362,349.59	0.00	0.00
10-900-200	TRANSFER OUT	0.00	0.00	0.00	(5,582.92)
11-500-100	DRAINAGE PROJECT	783,474.00	48,501.30	500,000.00	45,620.68
11-510-100	ENGINEERING FEE	0.00	0.00	50,000.00	0.00
11-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
12-500-010	WAGES - MDD	55,004.00	72,438.49	118,045.20	84,968.60
12-500-015	OVERTIME	0.00	0.00	2,000.00	0.00
12-500-050	PAYROLL TAXES	4,208.00	5,412.49	7,537.76	6,477.69
12-500-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	(1,505.63)
12-500-115	TMRS	2,778.00	3,594.83	4,837.96	4,200.15
12-500-150	EMPLOYEE INSURANCE	800.00	2,098.04	21,549.04	13,597.56
12-500-220	OFFICE SUPPLIES	4,000.00	4,338.68	4,000.00	2,983.84
12-500-230	SUBSCRIPTIONS	14,500.00	15,436.94	17,600.00	15,173.76
12-500-240	TELEPHONE	800.00	1,046.58	800.00	1,335.53
12-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00
12-500-320	WORKERS COMP INSURANCE	138.00	56.13	246.33	246.33
12-500-400	FACILITY & OVERHEAD COST TO GF	60,000.00	60,000.00	60,000.00	60,000.00
12-500-410	ENGINEERING	0.00	0.00	5,000.00	0.00
12-500-420	LEGAL	1,500.00	931.50	3,000.00	2,841.96
12-500-430	EQUIPMENT EXPENSE	63,193.20	31,685.74	63,785.00	41,048.86
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000.00	6,145.37	5,000.00	2,453.43
12-500-455	BUSINESS RECRUITMENT	200.00	119.43	500.00	1,250.00
12-500-456	ECONOMIC DEVELOPMENT	2,000.00	1,133.07	1,700.50	2,860.01
12-500-460	EVENT PLANNING	150,000.00	194,199.40	250,000.00	156,981.14
12-500-465	COMMUNITY PROGRAMS	0.00	0.00	6,700.00	3,312.80

Budget Analysis

Account Number	Description	10/2024 Thru 09/2025		10/2025 Thru 09/2026	
		Budget	Actual	Budget	Actual
12-500-470	ECONOMIC DEVELOPMENT PROJECT	78,859.48	0.00	4,299.50	4,299.50
12-500-475	CONSULTING/DEVELOPMENT/PLAN	78,887.08	300.00	300,000.00	121,955.33
12-500-476	ADVERTISING	2,500.00	1,649.67	10,000.00	6,154.71
12-500-477	FACADE/BEAR GRANTS	45,000.00	20,000.00	50,000.00	0.00
12-500-500	CONTINGENCY	649,268.09	0.00	107,752.31	0.00
12-500-600	VEHICLE PURCHASE	0.00	0.00	0.00	0.00
12-500-700	PD BUILDING LOAN 2025	250,000.00	0.00	0.00	0.00
12-800-100	CAPITAL OUTLAY	0.00	750,295.03	0.00	0.00
12-900-200	TRANSFER OUT	0.00	0.00	0.00	183,273.85
13-500-200	ENGINEERING EXPENSE	0.00	0.00	0.00	59,017.00
14-500-100	STREET REPAIR	319,155.00	185,962.50	320,000.00	130,180.00
14-500-410	PROFESSIONAL - ENGINEERING	0.00	0.00	15,000.00	0.00
14-500-920	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00
14-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
15-500-201	TRANSFER TO MDD	60,000.00	0.00	0.00	0.00
15-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
16-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
18-800-100	CAPITAL OUTLAY	0.00	19,500.00	0.00	0.00
18-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00
19-500-015	287G OVERTIME	0.00	0.00	0.00	932.15
19-500-100	287G EXPENSES- MISC	0.00	0.00	0.00	21,924.29
19-900-200	TRANSFER OUT	0.00	0.00	0.00	30,000.00
20-100-106	SARA LOAN PRINCIPAL	38,642.00	0.00	0.00	0.00
20-100-107	SARA LOAN INTEREST	7,404.00	0.00	0.00	0.00
20-100-108	2016 SERIES PRINCIPAL	0.00	0.00	150,000.00	0.00
20-100-109	2016 SERIER INTEREST	0.00	0.00	77,700.00	38,850.00
20-100-110	2016 SERIES BOND- ADMIN FEE	450.00	0.00	450.00	200.00
20-100-111	2024 SERIES PRINCIPAL	40,000.00	40,000.00	65,000.00	65,000.00
20-100-112	2024 SERIES INTEREST	72,009.00	72,009.16	46,775.00	46,775.00
20-100-113	2024 SERIES BOND- ADMIN FEE	0.00	250.00	450.00	500.00
25-500-100	COURT BAILIFF	200.00	200.00	200.00	200.00
25-500-200	BUILDING SECURITY	0.00	0.00	0.00	0.00
40-500-500	CONTINGENCY	0.00	0.00	114,718.17	82,523.86
40-540-010	WAGES	182,978.00	165,070.31	325,849.28	228,333.25

Budget Analysis

Account Number	Description	10/2024 Thru 09/2025		10/2025 Thru 09/2026	
		Budget	Actual	Budget	Actual
40-540-015	OVERTIME	10,000.00	10,385.30	16,000.00	12,763.49
40-540-110	PAYROLL TAXES	13,998.00	12,528.51	26,060.22	17,126.80
40-540-115	TMRS	9,240.00	6,750.36	16,649.64	11,353.48
40-540-120	ON CALL PAY	1,600.00	1,290.00	1,540.00	1,080.00
40-540-150	EMPLOYEE INSURANCE	31,952.00	25,790.51	64,458.26	38,526.37
40-540-159	AFLAC	0.00	0.00	0.00	0.00
40-540-210	OFFICE EXPENSE	1,500.00	2,851.88	1,356.40	548.67
40-540-220	OFFICE SUPPLIES	0.00	0.00	393.60	393.60
40-540-230	DUES AND SUBSCRIPTIONS	2,500.00	1,903.75	4,000.00	5,793.76
40-540-240	TELEPHONE	4,500.00	5,892.05	7,500.00	4,481.57
40-540-250	UNIFORMS	0.00	0.00	5,000.00	4,806.80
40-540-260	POSTAGE	3,500.00	3,395.00	3,500.00	3,406.49
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	2,800.00	1,500.00	16,400.00	12,058.00
40-540-280	RETURNED CHECK	0.00	0.00	0.00	0.00
40-540-281	DEPOSIT REFUND	0.00	0.00	0.00	1,682.12
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	0.00	0.00	0.00	7,333.77
40-540-290	UTILITIES	95,000.00	98,238.80	95,000.00	65,165.79
40-540-310	PROPERTY & LIABILITY INSURANCE	9,700.00	0.00	57,700.00	28,871.00
40-540-320	WORKERS COMP INSURANCE	6,000.00	5,490.36	2,758.83	4,780.00
40-540-400	PROFESSIONAL FEES	0.00	0.00	4,000.00	0.00
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	58,431.10	70,000.00	18,073.80
40-540-411	PERMITS & INSPECTIONS	6,000.00	5,572.86	6,000.00	4,221.33
40-540-450	EMPLOYEE TRAINING & LICENSING	5,000.00	4,649.00	6,700.00	6,691.66
40-540-455	CRWA MEETING REIMBURSEMENT	300.00	0.00	300.00	0.00
40-540-460	AUDIT EXPENSE	9,400.00	2,671.42	9,400.00	9,400.00
40-540-471	PAYCLIX EXPENSE	12,000.00	18,024.12	12,000.00	13,541.69
40-540-490	ADVERTISING	2,635.46	1,135.46	3,000.00	0.00
40-540-610	VEHICLE FUEL	0.00	0.00	20,500.00	11,844.30
40-540-620	VEHICLE REPAIR	13,000.00	13,920.23	16,000.00	13,589.39
40-540-660	TOOLS	0.00	0.00	3,100.00	1,101.49
40-540-690	EQUIPMENT	0.00	0.00	15,000.00	14,434.98
40-540-710	GARBAGE COLLECTION EXPENSE	350,000.00	414,685.18	350,000.00	283,951.43
40-540-720	SALES TAX EXPENSE	0.00	0.00	0.00	24,587.85
40-540-805	VALVE REPAIR	5,000.00	0.00	5,000.00	0.00

Budget Analysis

		10/2024 Thru 09/2025		10/2025 Thru 09/2026	
Account Number	Description	Budget	Actual	Budget	Actual
40-540-810	SUPPLIES AND REPAIRS	290,000.00	306,534.56	323,500.00	260,736.59
40-540-820	WWTP OPERATION	150,000.00	167,640.85	150,000.00	113,175.33
40-540-825	METER REPLACEMENT	100,000.00	73,488.07	100,000.00	80,874.71
40-540-830	WATER ANALYSIS LAB	12,000.00	14,577.00	15,000.00	9,475.00
40-540-840	CHEMICALS	28,000.00	32,507.29	30,000.00	17,241.13
40-540-880	BULK WATER PURCHASE	50,000.00	47,726.24	50,000.00	22,825.06
40-540-889	WATER PROJECT CONTINGENCY	0.00	0.00	15,392.00	15,392.00
40-540-901	WELL PROJECTS	155,283.80	82,575.55	175,000.00	62,137.50
40-540-902	LAND LEASE	45,000.00	47,248.98	45,000.00	50,163.46
40-540-906	EQUIPMENT PURCHASE	1,500.00	1,197.99	59,500.00	45,471.89
40-540-908	DEPRECIATION	0.00	446,887.53	0.00	0.00
40-540-920	MISCELLANEOUS EXPENSE	7,381.55	3,451.10	8,000.00	560.96
40-599-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
41-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00
50-500-200	UNFUNDED HWY 87 PROJECT	0.00	0.00	0.00	302,390.84
510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
		7,430,579.18	6,641,511.22	7,386,117.45	5,099,557.05

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Move \$100 from 10-500-450

Move \$100 from 10-500-450

(200.00)

Move \$15,000 from 10-510-900

Notes
Move \$100 from 10-510-900
Move \$10,000 from 10-510-900
Move \$5,500 from 10-510-900
Move \$500 from 10-510-900
(35,300.00)
Move \$1,000 from 10-510-900

Notes

Move \$500 from 10-510-900

Move \$100 from 10-510-900

Notes
Move \$4,000 from 10-520-700
Move \$250 from 10-520-485
(500.00)
Move \$250 from 10-520-485
(4,000.00)
Move \$100 from 10-510-900

Notes

Move \$2,500 from 10-510-900

Move \$600 from 12-500-500

Notes

(600.00)

(16,000.00)

Notes

Move \$1,000 from 40-500-500
Move \$3,000 from 40-500-500

Move \$1,000 from 40-500-500

Move \$1,000 from 40-500-500

Notes

Move \$10,000 from 40-500-500
