

PROPOSED BUDGET

FISCAL YEAR 2024-25

PROPERTY TAX SUMMARY

As required by Section 102.005 of the Local Government Code, the City of La Vernia is providing the following statement on this cover page of its proposed budget:

the budget will raise more total property taxes than last year's budget by \$153,140.28, being that last year \$319,629.42 was raised, and this year \$472,769.70 is set to be raised, and of that amount, \$31,500 is tax revenue to be raised from new property added to the tax roll this year. The percentage change from last year's tax levy rate of 0.138093 to this year's tax levy rate of 0.178093 is approximately **28.95%**. And the percentage change in tax revenue from \$319,629.42 last year to \$472,769.70 this year is approximately **47.98%**.

The Proposed Budget is based on a proposed tax rate of \$0.178093 per \$100 of valuation, an increase of \$0.04 from last year. Below is a breakdown of tax rates and changes from FY 2021-22 to FY 2024-25.

Notice of Proposed Tax Rate proposes to use revenue attributable to the tax rate increase for the purpose of funding debt service and an increase in operational costs.

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Tax Rate (per \$100)	\$0.175200	\$0.154000	\$0.130800	\$0.178093
No New Revenue Rate (per \$100)	\$0.160700	\$0.150099	\$0.136928	\$0.121059
Voter Approval Rate (per \$100)	\$0.185100	\$0.162659	\$0.141454	\$0.293091
De Minimis Rate (per \$100)	\$0.514600	\$0.427554	\$0.354825	\$0.465054

*The total debt secured by the property tax for the City of La Vernia, Texas, is \$227,050.00

Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2024-25 budget:

For:
Against:

Present and not voting:

Absent:

Property Tax Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2024-25 tax rate:

For:

Against:

**Present and not
voting:**

Absent:

CITY OF LA VERNIA, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2024-2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

The Honorable
Mayor Martin Poore

Mayor Pro Tem
Dianell Recker

Council Members

Gary Gilbert

Justin Oates

Katherine Evans

Garrett Rabel

City Leadership

City Administrator

Lindsey Wheeler

Chief of Police

Donald Keil

Department Heads

City Secretary

Madison Farrow

Director of Public Works

Josh DelaZerda

Municipal Development District

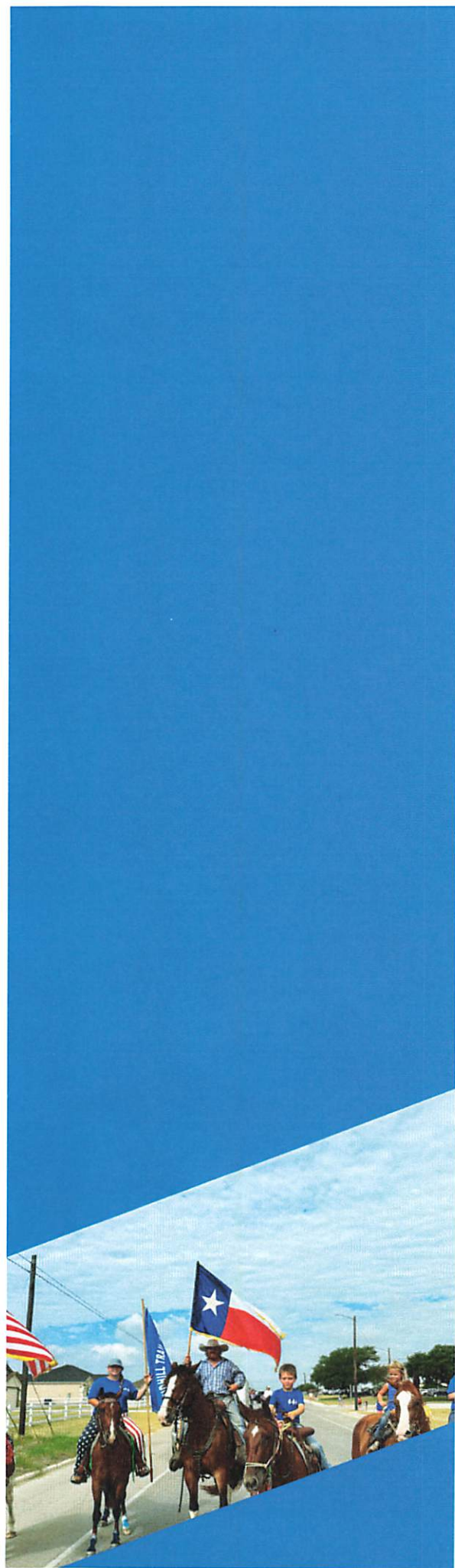
Executive Director

Felicia Carvajal

Budget prepared by:

City Administrator, Lindsey Wheeler and Finance Administrator, Jenny Begole

ADOPTED BUDGET ORDINANCE



ORDINANCE NO. 091924-01

AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the City Administrator of the City of La Vernia, Texas (herein the "City") has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof, which is in accordance with the city's Budget Policy as outlined in Resolution No. R090524-01;

WHEREAS, the City Council has received said City Administrator's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary pursuant to Local Government Code §102.005; and

WHEREAS, the Council set September 05, 2024, and September 19, 2024, as the date for the public hearings thereon and caused notice of such public hearings to be given by the La Vernia News pursuant to LGC §102.006; and

WHEREAS, the public hearings were held on said dates, and all persons were afforded an opportunity to appear and object to any or all items and estimates in the proposed budgets; and

WHEREAS, pursuant to LGC §102.007, the City Council, by the passage of the Budget Ordinance, shall adopt the budget for the ensuing fiscal year and appropriate such sums of money as the Council deems necessary to defray all expenditures of the City during the 2024 – 2025 budget year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, THAT:

Section 1. Budget

A.) The City hereby approves and adopts the budget, attached as **Exhibit A**, in all respects as the City's annual budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

B.) The City Administrator may move funds within the budget strictly as directed by the city's Fund Policy as outlined in Resolution No. R090524-02.

C.) In accordance with LGC §102.008(a), the adopted budget shall be filed with the City Secretary, and a copy of the adopted budget, including the cover page, shall be posted on the City's website.

Section 2. Severability

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 3. Conflict of Ordinances

Ordinances or parts of Ordinances in conflict herewith are hereby repealed and are no longer of any force and effect.

Section 4. Effective Date

This ordinance shall take effect on the first day of October 2024.

PASSED, AND APPROVED this 19th day of September 2024 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilman Justin Oates			
Councilman Gary Gilbert			
Councilman Eric Rauschuber			
Councilwoman Dianell Recker			
Councilman Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

ADOPTED TAX ORDINANCE



ORDINANCE NO. 091924-02

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF LA VERNIA FOR TAX YEAR 2024**

NOW THEREFORE: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

THE CITY COUNCIL OF LA VERNIA, TEXAS DOES HEREBY ADOPT THE FOLLOWING TAX RATE PER \$100 VALUATION FOR THE TAX YEAR 2024 AS FOLLOWS:

- .138093 FOR THE PURPOSE OF MAINTENANCE AND OPERATION**
- .04 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT**
- .178093 TOTAL TAX RATE**

THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THOUGH IT WILL RAISE AN I&S RATE WHICH LAST YEARS RATE DID NOT HAVE.

THE WILSON COUNTY APPRAISAL DISTRICT IS HEREBY AUTHORIZED TO ASSESS AND COLLECT THIS TAX FOR THE CITY OF LA VERNIA ON THIS 19th DAY OF SEPTEMBER 2024.

PASSED, AND APPROVED this 19th day of September 2024 and recorded as follows:

MAINTENANCE AND OPERATION:

Rate - .138093

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

PRINCIPAL AND INTEREST ON DEBT:

Rate - .04

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

TOTAL TAX:

Rate - .178093

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow

City Secretary

LEGAL:

Daniel Santee

City Attorney

Sept 19, 2024

Mayor Poore and Esteemed City Council Members,

I am honored to present the proposed budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. This budget offers a clear summary and a detailed line item report of our revenues and expenditures.

Budget Highlights

The FY 2024-2025 Adopted Budget reflects robust growth in major revenue sources for the General Fund, including sales tax and property tax. This growth will significantly reduce our debt service and improve various accounts. Notably, we will reintroduce an Interest & Sinking (I&S) tax rate of \$0.04 per \$100.00 valuation for the first time in years. This adjustment is crucial for better managing our debt service and ensuring the longevity of our infrastructure.

The budget also includes a 5% cost-of-living increase for employees, underscoring our commitment to fair compensation and supporting our staff amidst changing financial conditions. This budget carefully balances revenue growth with inflationary pressures, aiming to maintain competitive compensation and benefits across all City departments.

Budget Overview

The proposed budget is based on a tax rate of \$0.178093 per \$100 of valuation, reflecting an increase of \$0.04 from the previous year. It encompasses all service delivery and capital investment initiatives outlined by the City Council and addresses our debt service needs.

This budget is designed to meet citizen-driven service expectations within available resources, create a sustainable growth plan for our community, and provide a functional working environment for city staff. It serves as:

- A Fiduciary Policy Document: Establishing service delivery expectations and accountability for both citizens and staff.
- A Financial Operations Plan: Estimating expenditures for the fiscal year and outlining the means of financing.
- An Operational Plan: Allocating and utilizing human, material, and capital resources during the fiscal year.



Financial Goals

The budget was developed with the following objectives:

- Maintain optimal fund balance levels in accordance with the new city fund policy.
- Ensure reliable and well-maintained infrastructure that complies with regulations and supports long-term sustainability.
- Continue delivering operational excellence that meets resident expectations.
- Provide a level of public safety that maintains our status as one of the safest cities in the region.
- Manage the tax rate effectively, keeping it competitive while addressing maintenance and operational needs and ensuring equitable sharing of debt responsibilities.
- Operate with fiscal responsibility, using beginning fund balances only for capital or one-time expenses.

Conclusion

In the upcoming year, we anticipate significant infrastructure improvements funded by the 2024 bond series, particularly for drainage projects. We also plan to enhance groundwater sources for the community. The utility fund is expected to improve with the implementation of a new meter system. Additionally, we aim to increase community events, reinforcing our reputation as a small, safe, and welcoming place.

I extend my sincere appreciation to the City Council for your dedicated volunteerism, leadership, and guidance. Effective local governance depends on strong relationships, and together, we address citizen concerns and prepare the City to tackle challenges related to aging infrastructure and growth. Your leadership is deeply respected by City staff and reflects your commitment to the citizens of La Vernia. Our people-focused organization reflects the dedication and talent of our employees. I thank all city employees for their exceptional service and commend department heads for their efforts in preparing the FY 2024-2025 budget. A special thank you goes to the finance department for their countless hours of hard work this budget season.

Our team of dedicated public servants is committed to preserving and enhancing the unique quality of life in La Vernia. To the City staff, I commend your ongoing success and look forward to another impactful year. It is an honor to serve as your leader, and your dedication inspires me daily. Let us continue to serve with pride and commitment, remembering that it is both an honor and privilege to serve the people of La Vernia.

Respectfully,



Lindsey Wheeler, MPA
City Administrator

SUMMARY BUDGET



All Funds

10/2023 Thru 09/2024

Proposed
2024-2025

	Budget	Actual	Difference	% Comp	Budget	Inc/Dec
General Fund						
Beginning Fund Balance	1,224,715	1,224,715			1,780,238	
Revenues	2,603,687	3,023,198	419,511	116%	2,985,906	382,219
Total Revenues	2,603,687	3,023,198	419,511		2,985,906	382,219
Expenses						
Code	168,000	56,418	(111,582)	34%	174,381	6,381
Admin	457,052	450,960	(6,092)	99%	578,196	121,144
Court	115,629	91,354	(24,275)	79%	90,263	(25,366)
Police Department	1,533,166	1,521,933	(11,233)	99%	1,612,909	79,743
Public Works	192,540	183,190	(9,350)	95%	227,065	34,525
Park	146,800	163,820	17,020	112%	173,334	26,534
Total Expenses	2,613,187	2,467,675	(145,512)		2,856,149	242,962
Revenues over Expenses	(9,500)	555,523	565,023	517%	129,758	139,258
Ending Fund Balance	1,215,215	1,780,238			1,909,996	
Series 2024 CO - Drainage						
Beginning Fund Balance	0	0			1,230,936	
Revenues	25,000	1,280,325	1,255,325		25,000	
Expenses	0	49,389	49,389		760,265	
Revenues over Expenses	25,000	1,230,936	1,205,936		(735,265)	(760,265)
Ending Fund Balance	25,000	1,230,936			495,671	
Municipal Development District						
Beginning Fund Balance	2,238,500	2,238,500			2,206,065	
Revenues	563,500	584,700	21,200	104%	588,550	25,050
Expenses	563,500	617,135	53,635	110%	588,550	25,050
Revenues over Expenses	0	(32,435)	(32,435)		0	0
Ending Fund Balance	2,238,500	2,206,065		213%	2,206,065	
Streets						
Beginning Fund Balance	797,606	797,606				

10/2023 Thru 09/2024

Proposed
2024-2025

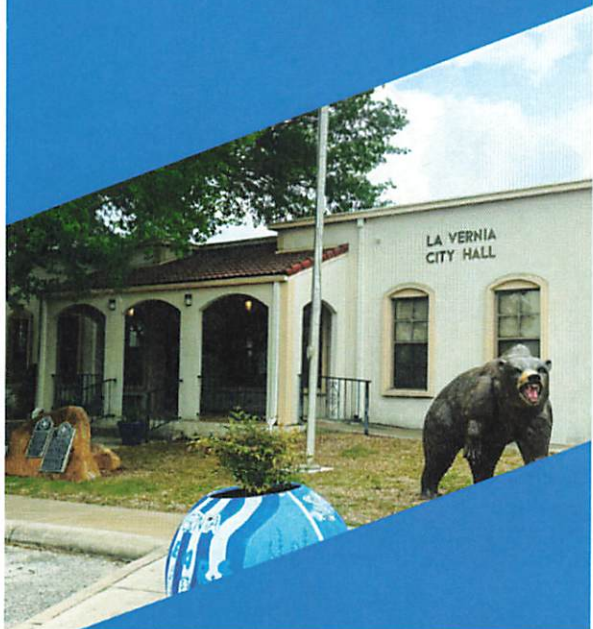
	Budget	Actual	Difference	% Comp	Budget	Inc/Dec
Revenues	281,600	324,615	43,015	115%	334,155	52,555
Expenses	281,600	537,755	256,155	191%	334,155	52,555
Revenues over Expenses	0	(213,140)	(213,140)		0	0
Ending Fund Balance	797,606	584,466		306%	0	
Hotel Occupancy Tax						
Beginning Fund Balance	143,073	143,073			208,973	
Revenues	70,900	65,900	(5,000)	93%	70,900	0
Expenses	60,000	0	(60,000)	0%	60,000	0
Revenues over Expenses	10,900	65,900	55,000		10,900	0
Ending Fund Balance	153,973	208,973		93%	219,873	
Forfeitures and Grants						
Beginning Fund Balance	414	414			449	
Revenues	18,050	12,035	(6,015)	67%	0	(18,050)
Expenses	18,050	12,000	(6,050)	66%	0	(18,050)
Revenues over Expenses	0	35	35		0	0
Ending Fund Balance	414	449		133%	449	
Debt Service						
Beginning Fund Balance	0	0			0	
Revenues	0	0	0	#DIV/0!	120,340	120,340
Expenses	0	0	0	#DIV/0!	478,522	478,522
Revenues over Expenses	0	0	0		(358,181)	(358,181)
Ending Fund Balance	0	0			(358,181)	
Court Security						
Beginning Fund Balance	4,332	4,332			5,656	
Revenues	2,021	1,324	(697)	66%	2,021	0
Expenses	200	0	(200)	0%	200	0
Revenues over Expenses	1,821	1,324	(497)	66%	1,821	0
Ending Fund Balance	6,153	5,656			7,477	

10/2023 Thru 09/2024

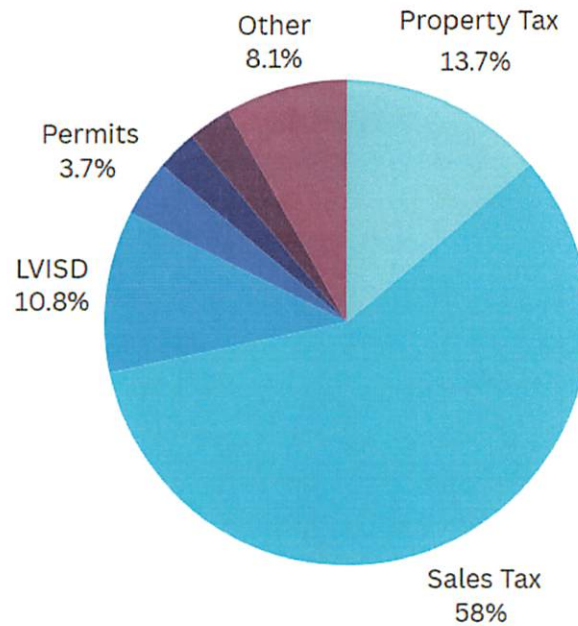
Proposed
2024-2025

	Budget	Actual	Difference	% Comp	Budget	Inc/Dec
Court Technology						
Beginning Fund Balance	14,553	14,553			15,749	
Revenues	2,740	1,196	(1,544)	44%	2,740	0
Expenses	10,000	0	(10,000)	0%	10,000	0
Revenues over Expenses	(7,260)	1,196	8,456	44%	(7,260)	0
Ending Fund Balance	7,293	15,749			8,489	
Utilities						
Beginning Fund Balance	(145,015)	(145,015)			(527,070)	
Revenues	1,537,700	1,500,334	(37,366)	98%	1,874,304	336,604
Expenses	1,774,243	1,882,389	108,146	106%	1,528,416	(245,827)
Revenues over Expenses	(236,543)	(382,055)	(145,512)	-9%	345,887	582,430
Ending Fund Balance	(381,558)	(527,070)			(181,182)	
Impact Fees - Water						
Beginning Fund Balance	73,179	73,179			75,254	
Revenues	5,500	2,075	(3,425)	65%	2,500	(3,000)
Expenses	0	0	0	0%	75,000	75,000
Revenues over Expenses	5,500	2,075	(3,425)	65%	(72,500)	(78,000)
Ending Fund Balance	78,679	75,254			2,754	
Impact Fees - Sewer						
Beginning Fund Balance	13,147	13,147			13,523	
Revenues	2,600	376	(2,224)	150%	1,000	(1,600)
Expenses	0	0	0	0%	0	0
Revenues over Expenses	2,600	376	(2,224)	150%	1,000	(1,600)
Ending Fund Balance	15,747	13,523			14,523	

SUMMARY CHARTS AND GRAPHS

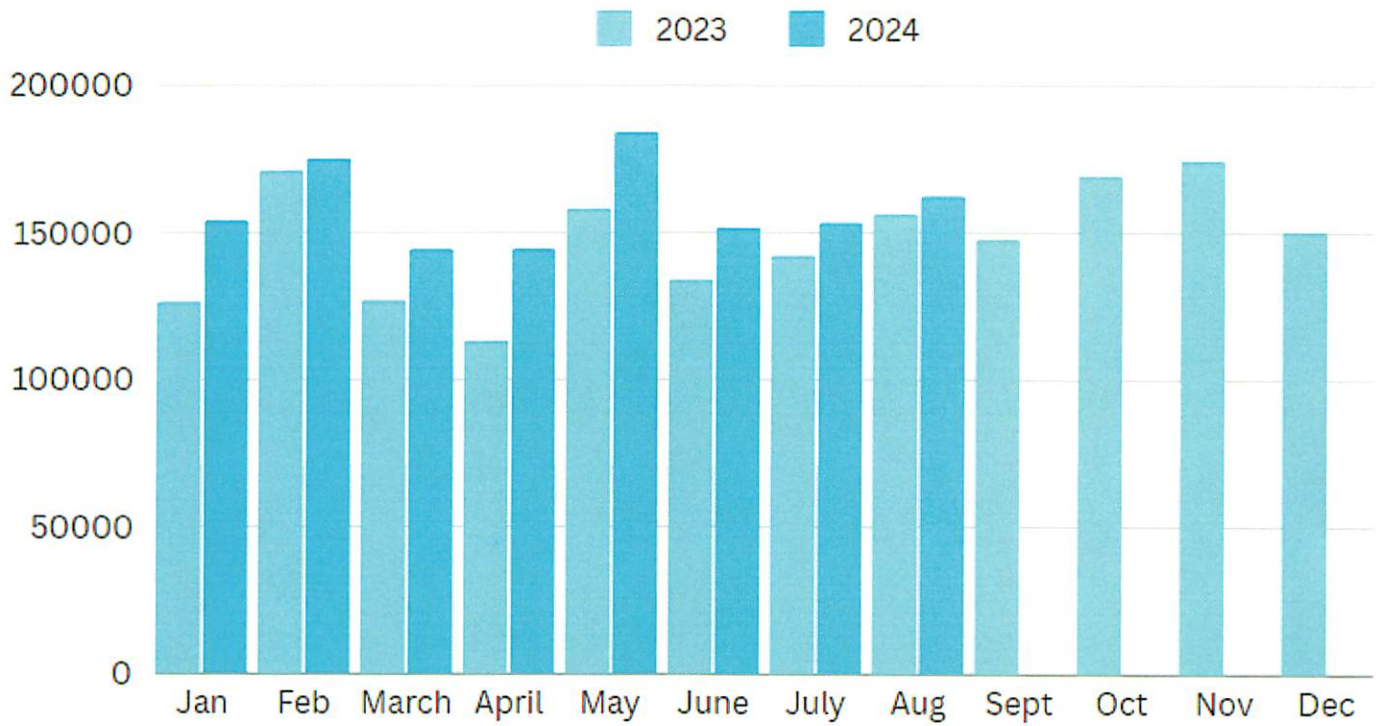


General Fund Revenue Summary

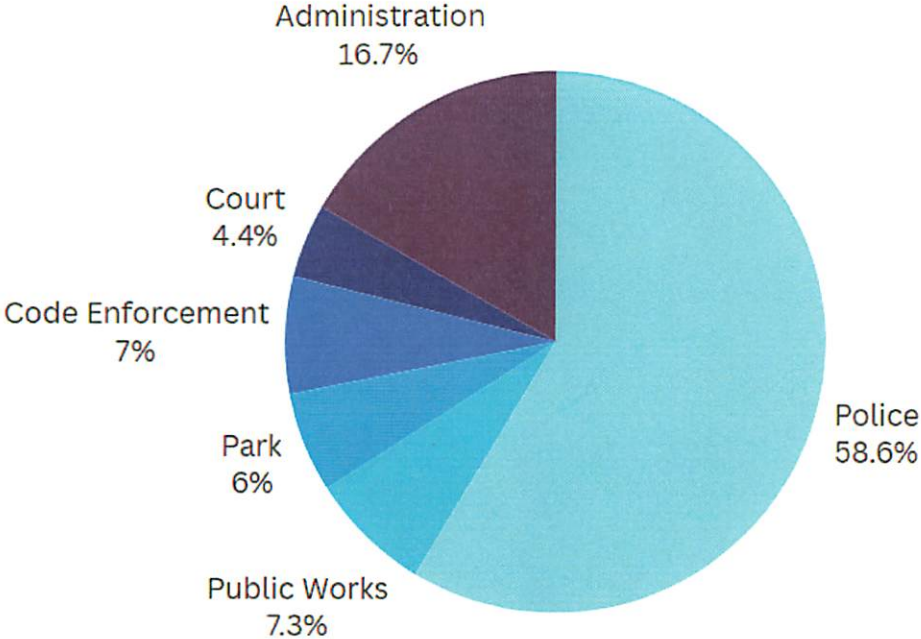


The chart above illustrates that sales tax contributes to approximately 58% of the total general fund revenue, followed by property tax at around 14%. Approximately 11% of the general fund revenue supports our contract with LVISD for school resource officers. Apart from these figures, the remaining section includes revenue sources like internet, beverage tax, and agreements with the La Vernia Little League and the La Vernia Municipal Development District.]

City of La Vernia Sales Tax Revenue Allocated Each Month by the Texas State Comptroller

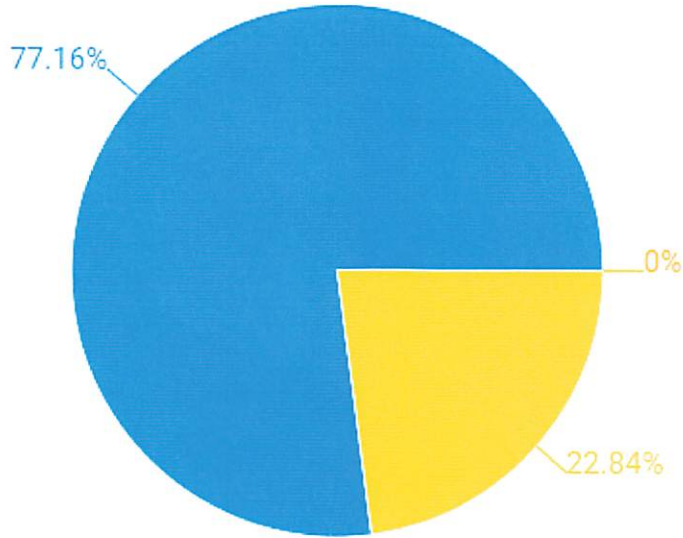


Expenses



Debt Service Breakdown

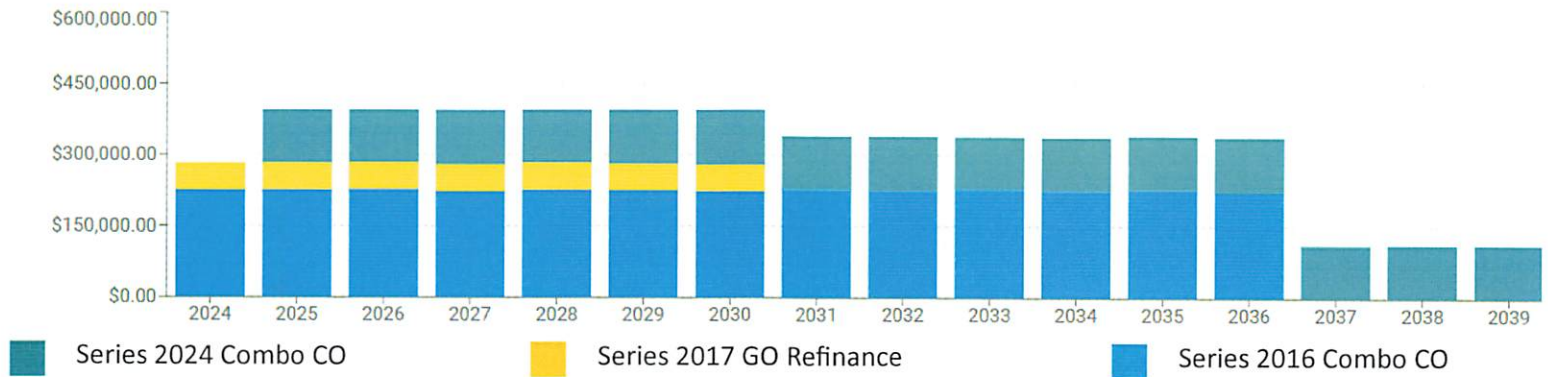
\$5,023,473.84 - All Funding Sources (as of 8/15/2024)



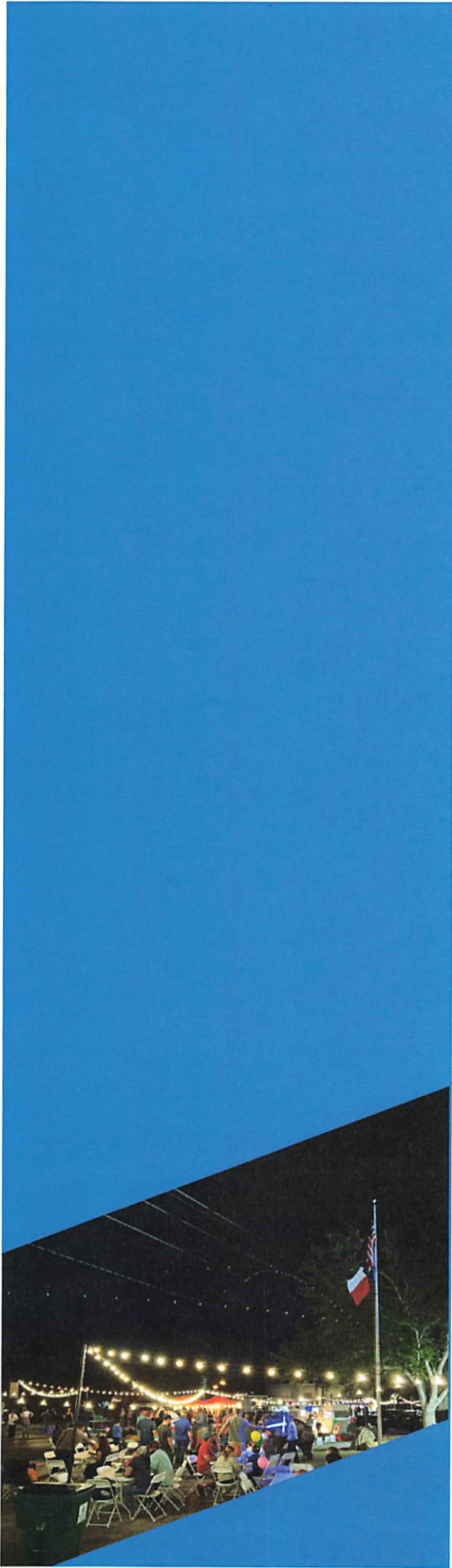
■ Principal ■ Interest ■ Compounded Interest

Fiscal Year Totals

All Funding Sources (FYE 09/30)



GENERAL FUND



General Fund Revenues

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-400-010	AD VALORUM TAXES - CURRENT	345,890	319,629	26,261	92%	472,770	126,880
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000	894	4,106	18%	5,000	0
10-400-020	AD VALORUM TAXES - ATT FEES	750	125	625	17%	750	0
10-400-025	AD VALORUM TAXES - PEN & INT	2,000	1,500	500	75%	2,000	0
10-400-030	AD VALORUM TAXES - TAX CERT	33	0	33	0%	33	0
10-400-050	PARK USE INCOME	6,000	8,500	(2,500)	142%	6,000	0
10-400-060	FOOD LICENSE INCOME	18,000	19,000	(1,000)	106%	18,000	0
10-400-065	PERMITS	95,000	415,000	(320,000)	437%	105,000	10,000
10-400-066	VARIANCE, ZONING, SUP REQUEST	2,000	1,400	600	70%	2,000	0
10-400-070	CREDIT CARD REWARD REVENUE	15,000	21,000	(6,000)	140%	15,000	0
10-400-071	CONTRACTOR REGISTRATION	3,000	2,500	500	83%	3,000	0
10-400-080	INTEREST INCOME	30,000	28,000	2,000	93%	30,000	0
10-400-095	MISC INCOME	6,000	310	5,690	5%	6,000	0
10-400-110	STATE SALES TAX	1,125,000	1,594,378	(469,378)	142%	1,642,209	517,209
10-400-115	PROPERTY RELIEF SALES TAX	279,924	0	279,924	0%	0	(279,924)
10-400-120	MIXED BEVERAGE TAX	25,000	23,000	2,000	92%	25,000	0
10-400-125	NSF CHECK FEE	25	0	25	0%	25	0
10-400-150	FRANCHISE TAX	78,000	87,000	(9,000)	112%	78,000	0
10-400-151	AMERICAN TOWER LEASE	16,200	16,127	73	0%	0	(16,200)
10-400-155	CERTIFICATE OF OCCUPANCY	3,000	3,000	0	100%	3,000	0
10-400-156	LITTLE LEAGUE ANNUAL FEES	28,000	28,540	(540)	102%	28,000	0
10-400-451	LEOSE TRAINING INCOME	2,550	2,527	23	99%	950	(1,600)
10-400-455	PD NATIONAL NIGHT OUT	1,000	608	392	61%	1,000	0
10-400-456	PD GOLF	15,000	14,256	744	95%	0	(15,000)
10-410-285	MISC INCOME	9,500	1,705	7,795	18%	9,500	0
10-410-286	LVISD SRO OFFICER	253,670	287,049	(33,379)	113%	290,568	36,898
10-410-296	COPS LVISD	40,000	14,700	25,300	37%	15,000	(25,000)
10-410-297	LVISD ADMINISTRATION FEES	9,000	6,778	2,222	75%	38,056	29,056
10-410-298	POLICE REPORTS	550	280	270	51%	550	0
10-410-300	MDD OVERHEAD TRANSFER IN	60,000	60,000	0	100%	60,000	0
10-410-301	MDD TRANSFER IN	0	0	0	#DIV/0!	0	0
10-415-315	INDINGENT DEFENSE FUND (IDF)	300	100	200	33%	300	0
10-415-320	LOCAL TRAFFIC FINE	1,500	710	790	47%	1,500	0
10-415-321	LOCAL CONSOLIDATED COURT COST	1,000	460	540	46%	1,000	0
10-415-325	MOVING VIOLATION FEE (MVF)	25	2	23	8%	25	0
10-415-330	STATE JURY FEE (JRF)	600	180	420	30%	500	(100)
10-415-335	STATE JUDICIAL SUPPORT FUND (J	600	260	340	43%	600	0
10-415-340	STATE CONSOLIDATED COURT COST	30,000	0	30,000	0%	30,000	0
10-415-345	STATE TRAFFIC FINE (STF)	15,000	10,600	4,400	71%	15,000	0
10-415-355	FINE	45,000	30,000	15,000	67%	45,000	0
10-415-360	TIME PAYMENT FEE	750	250	500	33%	750	0
10-415-365	WARRANT FEE	7,000	6,500	500	93%	7,000	0
10-415-370	ADMINISTRATIVE FEE	800	610	190	76%	800	0
10-415-371	DISMISSAL FEE	1,800	460	1,340	26%	1,800	0
10-415-372	ARREST FEE	3,000	1,610	1,390	54%	3,000	0
10-415-380	OMNI COLLECTION FEE	3,000	1,950	1,050	65%	3,000	0
10-415-385	DEFERRED FEE	15,000	9,000	6,000	60%	15,000	0
10-415-390	CHILD SAFETY FINE	50	0	50	0%	50	0
10-415-391	SCHOOL ZONE VIOLATION FEE	750	1,300	(550)	173%	750	0
10-415-392	TRUANCY PREVENTION FEE	2,000	1,400	600	70%	2,000	0
10-415-393	SEATBELT FEE	400	0	400	0%	400	0
10-415-394	LOCAL TRUANCY PREVENTION	20	0	20	0%	20	0
Total Revenues		2,603,687	3,023,198	(419,511)	116%	2,985,906	382,219

Code Enforcement

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-500-010	WAGES - CODE ENFORCEMENT					15,400	
10-500-110	SOCIAL SECURITY					1,778	
10-500-115	TMRS					778	
	Total Payroll Cost	0	0	0	0	17,956	0
10-500-210	OFFICE EXPENSE		0	0	#DIV/0!	0	0
10-500-230	DUES AND SUBSCRIPTIONS	0	0	0	#DIV/0!	0	0
10-500-240	TELEPHONE	0	0	0	#DIV/0!	0	0
10-500-250	UNIFORMS	0	40	(40)	#DIV/0!	0	0
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	8,000	4,500	3,500	56%	8,000	0
10-500-300	CONTRACT SERVICES - BV	100,000	25,068	74,932	25%	100,000	0
	CONTRACT SERVICES - FIRE ESD #1	24,000	9,000	15,000	38%	12,000	(12,000)
10-500-320	WORKERS COMP INSURANCE	500	460	40	92%	100	(400)
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	30,000	16,000	14,000	53%	30,000	0
10-500-425	MUNI CODES	5,500	1,250	4,250	23%	6,000	500
10-500-450	EMPLOYEE TRAINING	0	100	(100)	#DIV/0!	325	325
10-500-610	VEHICLE FUEL	0	0	0	#DIV/0!	0	0
10-500-620	VEHICLE REPAIR	0	0	0	#DIV/0!	0	0
	Total Operating Cost	168,000	56,418	111,582	34%	156,425	(11,575)
	Total Overall Cost	168,000	56,418	111,582	34%	174,381	(11,575)

Note:

Areas of interest are highlighted in yellow

10/2023 Thru 09/2024

Proposed
2024-2025

Administration

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-510-010	WAGES - GENERAL	185,961	181,000	4,961	97%	222,958	36,997
10-510-015	OVERTIME	0	0	0	#DIV/0!	7,500	7,500
10-510-020	CAR/ PHONE ALLOWANCE	6,600	5,000	1,600	76%	0	(6,600)
10-510-110	PAYROLL TAXES	14,226	13,000	1,226	91%	17,056	2,830
10-510-115	TMRS	9,715	9,710	5	100%	11,259	1,544
10-510-150	EMPLOYEE INSURANCE	24,100	20,000	4,100	83%	31,690	7,590
	Total Payroll Cost	240,602	228,710	11,892	#DIV/0!	290,463	49,861
10-510-210	OFFICE EXPENSE	4,000	2,400	1,600	60%	4,000	0
10-510-212	OFFICE EQUIPMENT RENTALS	8,000	7,500	500	94%	8,000	0
10-510-214	BUILDING EXPENSE - CH	33,000	35,000	(2,000)	106%	9,445	(23,555)
10-510-215	OFFICE CLEANING	6,800	6,000	800	88%	6,800	0
10-510-220	OFFICE SUPPLIES	3,000	3,500	(500)	117%	3,000	0
10-510-230	DUES AND SUBSCRIPTIONS	2,300	1,500	800	65%	2,300	0
10-510-240	TELEPHONE	13,500	8,000	5,500	59%	10,000	(3,500)
10-510-250	UNIFORMS	200	200	0	100%	700	500
10-510-260	POSTAGE	1,500	1,500	0	100%	1,500	0
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	50,000	58,000	(8,000)	116%	100,000	50,000
10-510-290	UTILITIES	8,000	8,000	0	100%	8,500	500
10-510-300	NATIONAL NIGHT EXPENSES	3,000	1,000	2,000	33%	4,000	1,000
10-510-310	PROPERTY & LIABILITY INSURANCE	16,000	20,000	(4,000)	125%	25,000	9,000
10-510-320	WORKERS COMP INSURANCE	450	450	0	100%	557	107
10-510-330	BONDING	50	0	50	0%	50	0
10-510-420	LEGAL & PROFESSIONAL - LEGAL	15,000	15,000	0	100%	25,000	10,000
10-510-421	LEGAL & PROFESSIONAL - COLLECT	5,000	8,000	(3,000)	160%	5,000	0
10-510-435	FOOD LICENSE EXPENSE	6,000	6,000	0	100%	6,000	0
10-510-450	EMPLOYEE TRAINING	6,000	6,000	0	100%	25,000	19,000
10-510-452	WCAC QUARTERLY PAYMENT	6,000	6,000	0	100%	6,000	0
10-510-460	AUDIT EXPENSE	9,400	9,400	0	100%	9,400	0
10-510-465	ELECTION EXPENSE	2,000	1,000	1,000	50%	2,000	0
10-510-470	BANK SERVICE CHARGES	2,500	2,500	0	100%	2,500	0
10-510-476	CONTRACT SERVICES - CSI	100	0	100	0%	100	0
10-510-490	ADS	900	900	0	100%	900	0
10-510-670	GENERAL SUPPLIES	250	0	250	0%	250	0
10-510-700	LIBRARY DONATION	1,000	200	800	20%	1,000	0
10-510-710	CHILD ADVOCACY	5,000	5,000	0	100%	5,000	0
10-510-720	ANIMAL CONTROL CONTRACT	5,000	5,000	0	100%	5,000	0
10-510-920	MISCELLANEOUS EXPENSE	2,500	4,200	(1,700)	168%	2,500	0
10-510-XXX	TRANSFER TO OTHER FUNDS	0	0	0	#DIV/0!	8,231	8,231
	Total Operating Cost	216,450	222,250	(5,800)	103%	287,733	63,052
	Total Overall Cost	457,052	450,960	6,092	99%	578,196	112,913

Court

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-515-010	WAGES - COURT	48,500	33,600	14,900	69%	26,986	(21,514)
10-515-110	PAYROLL TAXES	3,705	2,600	1,105	70%	2,064	(1,641)
10-515-115	TMRS	2,170	1,500	670	69%	1,013	(1,157)
10-515-150	EMPLOYEE INSURANCE	1,000	500	500	50%	0	(1,000)
	Total Payroll	55,375	38,200	17,175	2.59	30,063	(25,312)
10-515-210	OFFICE EXPENSE	50	50	0	100%	50	0
10-515-230	DUES AND SUBSCRIPTIONS	200	0	200	0%	200	0
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	10,000	10,000	0	100%	10,000	0
10-515-320	WORKERS COMP INSURANCE	104	104	0	100%	50	(54)
10-515-415	PROSECUTOR SERVICES	7,500	1,000	6,500	13%	7,500	0
10-515-420	JURY EXPENSE	200	0	200	0%	200	0
10-515-450	EMPLOYEE TRAINING	600	1,000	(400)	167%	600	0
10-515-474	OMNI COLLECTION	1,600	1,000	600	63%	1,600	0
10-515-550	STATE COURT COSTS	40,000	40,000	0	100%	40,000	0
	Total Operating	60,254	53,154	7,100	6.43	60,200	(54)
	Overall Total	115,629	91,354	24,275	79%	90,263	(25,366)

Note: Software may or may not need to be purchased for FY 25
Areas highlighted in yellow are of interest

Police

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-520-010	WAGES - POLICE	928,635	928,635	0	100%	959,480	30,845
10-520-011	CONTRACT LABOR	20,000	20,000	0	100%	20,000	0
10-520-012	SHIFT DIFFERENTIAL	11,000	7,500	3,500	68%	11,000	0
10-520-015	OVERTIME	23,000	25,000	(2,000)	109%	25,000	2,000
10-520-110	PAYROLL TAXES	71,041	71,000	41	100%	73,400	2,359
10-520-115	TMRS	48,275	48,275	0	100%	48,454	179
10-520-150	EMPLOYEE INSURANCE	125,065	125,065	0	100%	137,325	12,260
Total Payroll #####			1,225,475	1,541	100%	1,274,659	47,643
10-520-160	MEDICAL COST	3,000	2,000	78	67%	3,000	0
10-520-210	OFFICE EXPENSE	1,500	1,500	0	100%	1,500	0
10-520-220	OFFICE SUPPLIES	1,500	1,500	0	100%	1,500	0
10-520-240	TELEPHONE	8,500	15,000	(6,500)	176%	13,000	4,500
10-520-250	UNIFORMS	12,500	17,000	(4,500)	136%	13,500	1,000
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	40,000	40,000	0	100%	55,000	15,000
10-520-287		8,000	3,100	4,900	39%	0	(8,000)
10-520-310	PROPERTY & LIABILITY INSURANCE	15,000	17,000	(2,000)	113%	20,000	5,000
10-520-321	WORKERS COMP INSURANCE	17,500	25,000	(7,500)	143%	30,000	12,500
10-520-325	UNEMPLOYMENT TWC	2,400	2,308	92	96%	0	(2,400)
10-520-330	BONDING	100	0	100	0%	100	0
10-520-400	PROFESSIONAL FEES	500	0	500	0%	500	0
10-520-450	EMPLOYEE TRAINING	12,000	15,000	(3,000)	125%	9,000	(3,000)
10-520-451	LEOSE TRAINING EXPENSE	750	750	0	100%	750	0
10-520-476	CONTRACT SERVICES CAMERA	16,000	16,300	(300)	102%	16,000	0
10-520-477	LAB TEST	100	0	100	0%	100	0
10-520-478	K-9 CONTRACT LABOR	4,000	2,000	2,000	50%	4,000	0
10-520-479	COPS LVISD CONTRACT PAY	40,000	20,000	20,000	50%	40,000	0
10-520-480	EVIDENCE SUPPLIES	2,000	2,000	0	100%	2,000	0
New	EXPLORER PROGRAM	1,000	1,000	0	100%	1,000	0
10-520-499	ADS - PUBLICATIONS	300	300	0	100%	300	0
10-520-600	VEHICLE PURCHASE	0	3,600	(3,600)	#DIV/0!	0	0
10-520-610	VEHICLE FUEL	50,000	45,000	5,000	90%	50,000	0
10-520-620	VEHICLE REPAIR	40,000	40,000	0	100%	40,000	0
10-520-670	GENERAL SUPPLIES	2,500	2,500	0	100%	2,500	0
10-520-690	EQUIPMENT PURCHASES	15,000	15,000	0	100%	22,500	7,500
10-520-700	WILSON COUNTY SOFTWARE	4,000	0	4,000	0%	4,000	0
10-520-910	WCSD DISPATCH	3,000	3,000	0	0%	3,000	0
10-520-920	MICELLAENOUS	5,000	5,600	(600)	112%	5,000	0
Total Operating		306,150	296,458	8,770	97%	338,250	32,100
Overall Total		#####	1,521,933	10,311	99%	1,612,909	79,743.00

Note:

New software needed in order to stay compliant

Public Works

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-530-010	WAGES - PUBLIC WORKS	79,405	79,405	0	100%	89,764	10,359
10-530-015	OVERTIME	6,000	5,000	1,000	83%	6,000	0
10-530-110	PAYROLL TAXES	6,075	6,075	0	100%	6,867	792
10-530-115	TMRS	4,145	4,145	0	100%	4,533	388
10-530-120	ON CALL PAY	1,600	0	1,600	0%	1,600	0
10-530-150	EMPLOYEE INSURANCE	15,165	15,165	0	100%	21,651	6,486
Total Payroll Cost		112,390	109,790	2,600	98%	130,415	18,025
10-530-240	TELEPHONE	3,000	3,000	0	100%	3,000	0
10-530-250	UNIFORMS	3,500	3,500	0	100%	4,000	500
10-530-310	PROPERTY & LIABILITY INSURANCE	9,000	10,000	(1,000)	111%	10,000	1,000
10-530-320	WORKERS COMP INSURANCE	3,500	2,000	1,500	57%	3,500	0
10-530-450	EMPLOYEE TRAINING	400	400	0	100%	400	0
10-530-610	VEHICLE FUEL	35,000	30,000	5,000	86%	35,000	0
10-530-620	VEHICLE REPAIR	2,000	1,000	1,000	50%	2,000	0
10-530-655	REPAIR AND MAINTENANCE	1,500	1,500	0	100%	1,500	0
10-530-660	TOOLS	2,500	2,000	500	80%	2,500	0
10-530-665	STREET REPAIR	15,000	12,000	3,000	80%	15,000	0
10-530-670	GENERAL SUPPLIES	750	0	750	0%	750	0
10-530-690	EQUIPMENT	4,000	2,000	2,000	50%	4,000	0
10-530-930	ENGINEERING FEES	0	6,000	(6,000)		15,000	15,000
Total Operating Cost		80,150	73,400	6,750	92%	96,650	16,500
Overall Total		192,540	183,190	9,350	95%	227,065	34,525

Note:

At the mid-year, we may re-asses the employee salary split allocation

Parks

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-580-010	WAGES - PARK DEPARTMENT	78,235	78,235	0	100%	87,994	9,759
10-580-015	OVERTIME	4,000	5,000	(1,000)	125%	4,000	0
10-580-110	PAYROLL TAXES	5,985	5,985	0	100%	6,732	747
10-580-115	TMRS	4,085	5,000	(915)	122%	4,444	359
10-580-150	EMPLOYEE INSURANCE	19,245	20,000	(755)	104%	21,127	1,882
	Total Payroll Cost	111,550	114,220	(2,670)	102%	124,297	12,747.00
10-580-240	TELEPHONE	600	1,000	(400)	167%	600	0
10-580-250	UNIFORMS	750	2,000	(1,250)	267%	2,000	1,250
10-580-290	UTILITIES - PARK	8,000	10,000	(2,000)	125%	10,000	2,000
10-580-320	WORKERS COMP INSURANCE	400	400	0	100%	437	37
10-580-450	EMPLOYEE TRAINING	200	200	0	100%	200	0
10-580-600	VEHICLE PURCHASE		500	(500)	#DIV/0!		0
10-580-610	VEHICLE FUEL	3,000	5,500	(2,500)	183%	5,500	2,500
10-580-620	VEHICLE REPAIR	2,500	8,500	(6,000)	340%	5,500	3,000
10-580-655	REPAIR AND MAINTENANCE	5,000	5,000	0	100%	5,000	0
10-580-660	TOOLS	300	0	300	0%	300	0
10-580-670	CITY PARK SUPPLIES	4,500	6,500	(2,000)	144%	4,500	0
10-580-690	PARK EQUIPMENT	10,000	10,000	0	100%	15,000	5,000
10-580-695	PARK- CHRISTMAS	0	0	0	#DIV/0!	0	0
	Total Operating Cost	35,250	49,600	(14,350)	141%	49,037	13,787.00
	Total Overall Cost	146,800	163,820	(17,020)	112%	173,334	26,534.00

SERIES 2024 CO - DRAINAGE PROJECTS

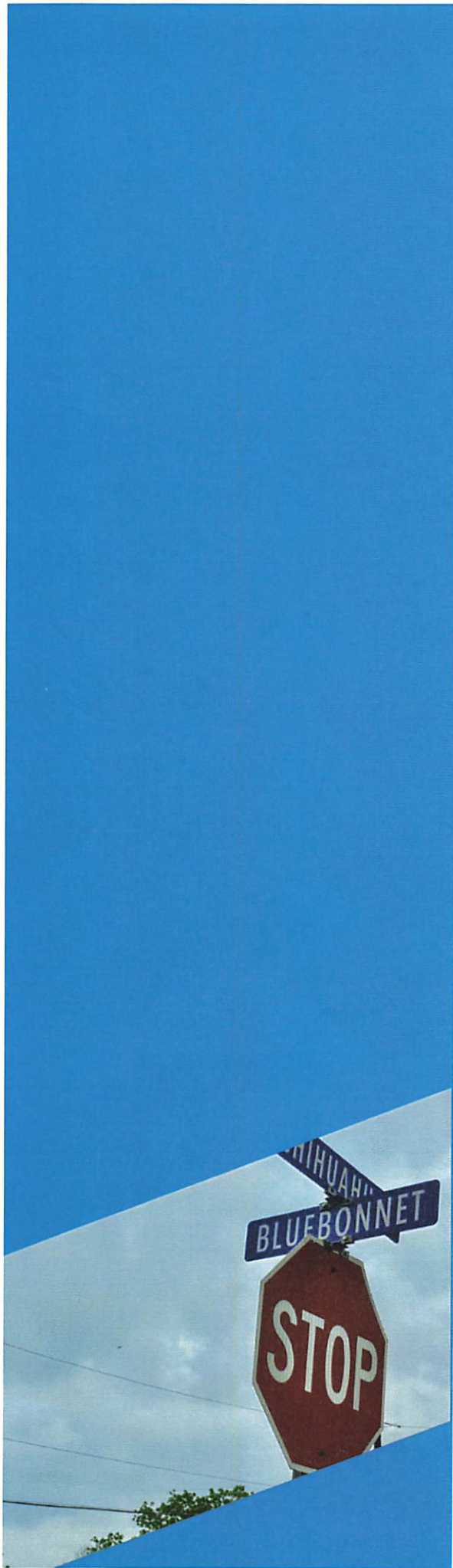


SERIES 2024 CO - DRAINAGE PROJECTS

The fund is used to record the Series 2024 CO's. These Certificates of Obligations were issued to construct drainage infrastructure.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	0	0	1,230,936
Total Revenues	25,000	1,280,325	25,000
Total Expenses	0	49,389	760,265
Revenues over Expenses	25,000	1,230,936	(735,265)
Ending Fund Balance	25,000	1,230,936	495,671

MUNICIPAL DEVELOPMENT DISTRICT



MUNICIPAL DEVELOPMENT DISTRICT

The fund is used to record the revenues and expenses of a component unit of the City. The MDD collects a 1/2 cent sales tax to promote the economic growth and enhance overall quality of life in the City of La Vernia.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	2,238,500	2,238,500	2,206,065
Total Revenues	563,500	584,700	588,550
Total Expenses	563,500	617,135	588,550
Revenues over Expenses	0	(32,435)	0
Ending Fund Balance	2,238,500	2,206,065	2,206,065

MDD

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
12-400-080	BANK INTEREST	8,500	17,500	(9,000)	206%	12,500	4,000
12-400-110	SALES TAX	535,000	525,000	10,000	98%	551,050	16,050
12-400-120	EVENT VENDORS/DONATIONS	20,000	42,200	(22,200)	211%	25,000	5,000
12-000-000	TRANSFER FROM HOT	0	0	0	#DIV/0!	0	0
Total Revenue		563,500	584,700	(21,200)	104%	588,550	25,050
12-500-010	WAGES - MDD	38,355	38,355	0	100%	55,004	16,649
12-500-020	OVERTIME	0	0	0	0%	5,000	0
12-500-050	PAYROLL TAXES	2,935	2,935	0	100%	4,208	1,273
12-500-115	TMRS	2,005	2,005	0	100%	2,778	773
12-500-150	EMPLOYEE INSURANCE	9,625	1,500	8,125	16%	10,563	938
		52,920	44,795	8,125	85%	77,553	19,633
12-500-220	OFFICE SUPPLIES	4,000	5,000	(1,000)	125%	4,000	0
12-500-230	MEMBERSHIP/DUES	2,500	1,500	1,000	60%	14,500	12,000
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTION	2,250	2,250	0	100%	100	(2,150)
12-500-240	TELEPHONE	800	800	0	100%	800	0
12-500-320	WORKERS COMP INSURANCE	200	200	0	100%	138	(62)
12-500-400	FACILITY & OVERHEAD COST TO GF	60,000	60,000	0	100%	60,000	0
12-500-410	ENGINEERING	5,000	1,000	4,000	20%	5,000	0
12-500-420	LEGAL	3,000	500	2,500	17%	3,000	0
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000	2,000	3,000	40%	5,000	0
12-500-455	BUSINESS RECRUITMENT	100	100	0	100%	100	0
12-500-456	ECONOMIC DEVELOPMENT	5,000	5,000	0	100%	5,000	0
12-500-460	EVENT PLANNING	118,000	225,000	(107,000)	191%	225,000	107,000
12-500-475	CONSULTING/ DEVELOPMENT PROJECTS	15,000	165,000	(150,000)	1100%	50,000	35,000
12-500-476	ADVERTISING	7,500	200	7,300	3%	10,000	2,500
12-500-477	FACADE GRANTS	15,000	10,000	5,000	67%	50,000	35,000
12-500-478	TRAFFIC STUDY	4,200	4,200	0	100%	100	(4,100)
12-500-500	CONTINGENCY	263,030	0	263,030	0%	78,259	(184,771)
12-900-200	TRANSFER OUT	0	0	0	#DIV/0!	0	0
Total Operating Cost		510,580	572,340	44,080	112%	510,997	39,683
Total Expenses		563,500	617,135	52,205	110%	588,550	59,316
Revenues over Expenses		0.00	(32,435)	(73,405)	#DIV/0!	0	(34,266)

STREET MAINTENANCE



STREET MAINTENANCE

The fund is a Special Revenue Fund and used to account for the 1/4 cent sales tax dedicated to maintaining the streets of the City.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	797,606	812,606	605,424
Total Revenues	281,600	324,615	334,155
Total Expenses	266,600	531,797	334,155
Revenues over Expenses	15,000	(207,182)	0
Ending Fund Balance	812,606	605,424	605,424

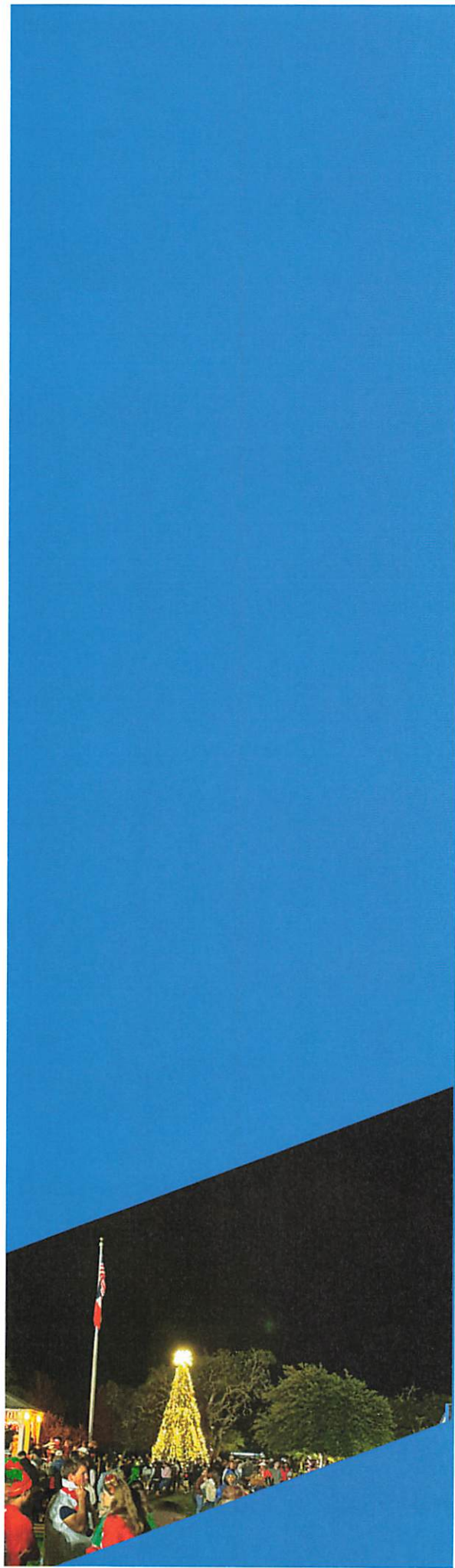
Streets

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
14-400-010	STREET MAINTENANCE TAX	275,000	318,015	(43,015)	116%	327,555	52,555
14-400-080	INTEREST INCOME	6,600	6,600	0	100%	6,600	0
	Total Revenue	281,600	324,615	(43,015)	2.16	334,155	52,555
14-500-100	STREET REPAIR	266,600	531,797	(265,197)	199%	319,155	52,555
14-500-410	PROFESSIONAL - ENGINEERING	15,000	5,958	9,042	40%	15,000	0
	Total Expenses	281,600	537,755	(256,155)	239%	#NAME?	52,555
	Revenue over Expenses	0.00	(213,140)	213,140	239%	#NAME?	0

HOTEL OCCUPANCY TAX



HOTEL OCCUPANCY TAX

The fund is a Special Revenue Fund and used to account for hotel occupancy tax collected. The hotel occupancy tax collected is to be used to promote tourism within the City.

	FY 2024	FY 2024	FY 2025
	Adopted Budget	Estimated Actual	Proposed Budget
Beginning Fund Balance	143,073	143,073	208,973
Total Revenues	70,900	65,900	70,900
Total Expenses	60,000	0	60,000
Revenues over Expenses	10,900	65,900	10,900
Ending Fund Balance	153,973	208,973	219,873

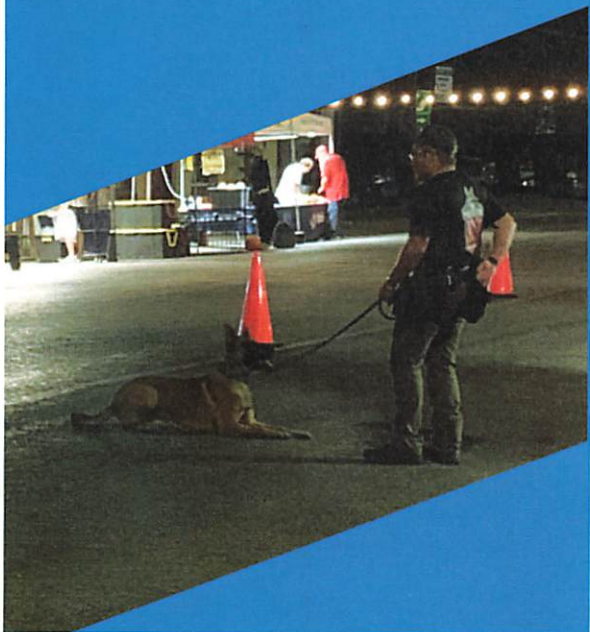
HOTEL TAX

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
15-400-080	INTEREST INCOME	900	900	0	100%	900	0
15-400-100	HOTEL TAX REVENUE	70,000	65,000	5,000	93%	70,000	0
	Total Revenue	70,900	65,900	5,000	1.93	70,900	0
15-500-200	HOTEL ABATEMENT EXPENSE	60,000	0	60,000	0%	0	(60,000)
15-000-000	TRANSFER TO MDD	0	0	0	#DIV/0!	60,000	
	Total Expenses	60,000	0	60,000	0%	60,000	(60,000)
	Revenue over Expenses	10,900	65,900	(55,000)	193%	10,900	60,000

POLICE FORFEITURE AND GRANTS



POLICE FORFEITURE AND GRANTS

These funds are Special Revenue Funds. Revenues from forfeitures of seized properties and grants are restricted and to be used for their designated purpose.

	FY 2024	FY 2024	FY 2025
	Adopted Budget	Estimated Actual	Proposed Budget
Beginning Fund Balance	414	414	449
Total Revenues	18,050	12,035	0
Total Expenses	18,050	12,000	0
Revenues over Expenses	0	35	0
Ending Fund Balance	414	449	449

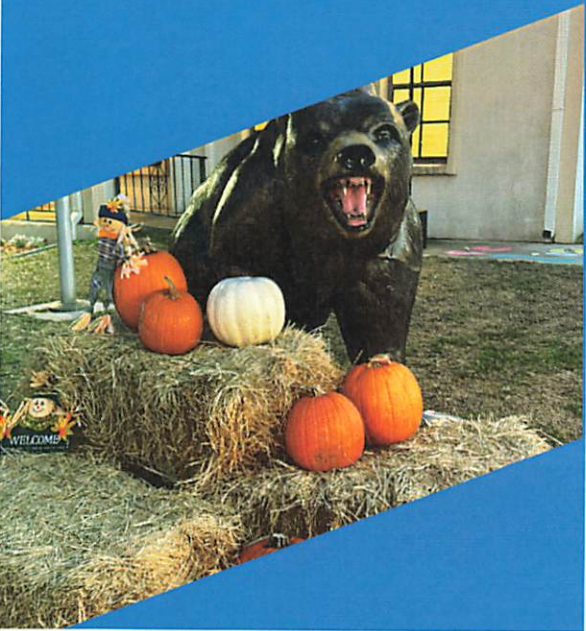
Forfeitures and grants- PD

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
16-400-010	FORFEITURES	18,000	12,000	6,000	67%		(18,000)
16-400-080	INTEREST	50	35	15	70%		(50)
	Total Revenue	18,050	12,035	6,015	1.36	0	(18,050)
16-500-100	MISC POLICE EXPENSE	18,050	12,000	6,050	66%		(18,050)
	Total Expenses	18,050	12,000	6,050	66%	0	(18,050)
	Revenue over Expenses	0	35	(35)	70%	0	0

DEBT SERVICE



DEBT SERVICE

The Debt Service Fund is used to account for all financial resources that are restricted, committed, or assigned for the payment of principal and interest of the long-term obligations of the City. Debt Service Fund revenues are primarily derived from property taxes.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	0	0	0
Total Revenues	0	0	112,009
Total Expenses	0	0	478,522
Revenues over Expenses	0	0	(366,513)
Ending Fund Balance	0	0	(366,513)

Debt Service Fund

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
20-100-101	AD VALOREM TAX	0	0	0	#DIV/0!	112,009	112,009
20-100-102	TRANSFER FROM OTHER FUNDS	0	0	0	#DIV/0!	8,231	8,231
20-100-103	INTEREST	0	0	0	#DIV/0!	100	100
	Total Revenue	0	0	0	#DIV/0!	120,340	120,340
20-100-104	2017 REFUNDING PRINCIPAL	0	0	0	#DIV/0!	313,000	313,000
20-100-105	2017 REFUNDING INTEREST	0	0	0	#DIV/0!	7,466	7,466
20-100-106	SARA LOAN PRINCIPAL	0	0	0	#DIV/0!	38,642	38,642
20-100-107	SARA LOAN INTEREST	0	0	0	#DIV/0!	7,404	7,404
20-100-108	2016 SERIES PRINCIPAL	0	0	0	#DIV/0!	0	0
20-100-109	2016 SERIES INTEREST	0	0	0	#DIV/0!	0	0
20-100-110	2016 SERIES BOND -ADMIN FEE	0	0	0	#DIV/0!	0	0
20-100-111	2024 SERIES PRINCIPAL	0	0	0	#DIV/0!	40,000	40,000
20-100-112	2024 SERIES INTEREST	0	0	0	#DIV/0!	72,009	72,009
	Total Expenses	0	0	0	#DIV/0!	478,522	478,522
	Revenue over Expenses	0	0	0	#DIV/0!	(358,181)	(358,181)

Note: The areas highlighted in Yellow are of particular interest
The 2016 bond series is zeroed out as it will continue to be taken from the utility fund

COURT SECURITY

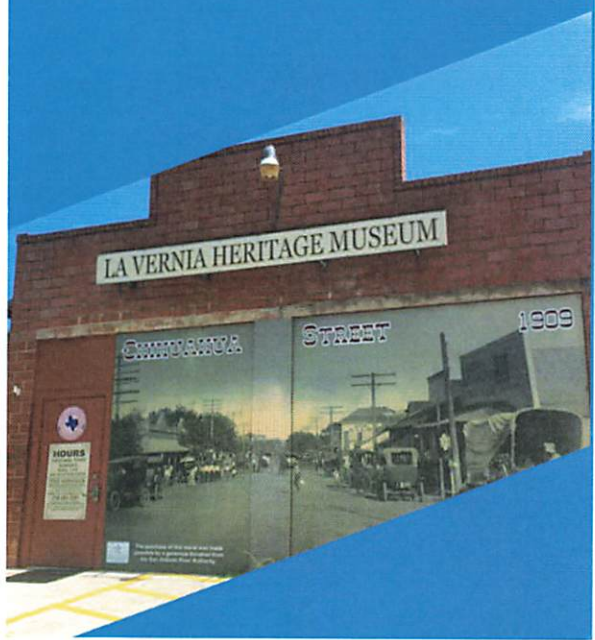


COURT SECURITY

The Court Security Fund is restricted and to be used to offset the cost of security required for the safe and efficient operations of Municipal Court. Revenues for this fund are from fees assessed with each citation.

	FY 2024	FY 2024	FY 2025
	Adopted Budget	Estimated Actual	Proposed Budget
Beginning Fund Balance	4,332	4,332	5,656
Total Revenues	2,021	1,324	2,021
Total Expenses	200	0	200
Revenues over Expenses	1,821	1,324	1,821
Ending Fund Balance	6,153	5,656	7,477

COURT TECHNOLOGY



COURT TECHNOLOGY

The Court Technology Fund is restricted and to be used to offset the cost of technology required for the efficient operations of Municipal Court. Revenues for this fund are from fees assessed with each citation.

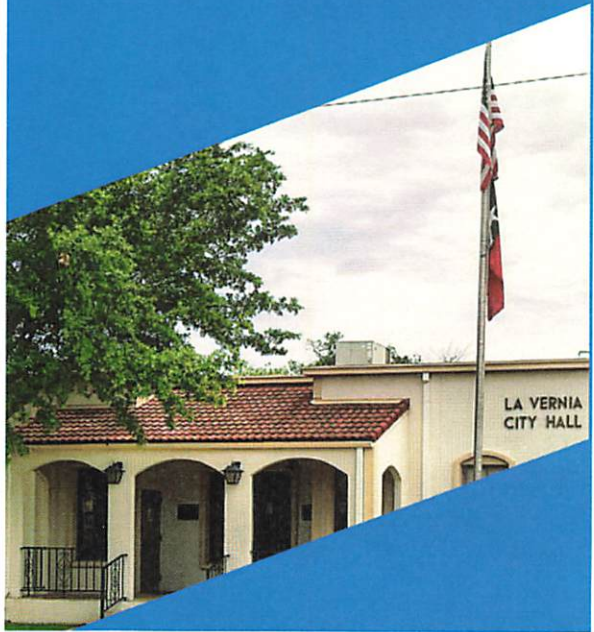
	FY 2024	FY 2024	FY 2025
	Adopted Budget	Estimated Actual	Proposed Budget
Beginning Fund Balance	14,553	14,553	15,749
Total Revenues	2,740	1,196	2,740
Total Expenses	10,000	0	10,000
Revenues over Expenses	(7,260)	1,196	(7,260)
Ending Fund Balance	7,293	15,749	8,489

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
25-400-080	INTEREST	15	14	1	95%	15	0
25-410-210	COURTHOUSE SECURITY FEES	2,006	1,310	696	65%	2,006	0
	Total Revenue	2,021	1,324	697	66%	2,021	0
Court Sec							
25-500-100	COURT BAILIFF	200	0	200	0%	200	0
	Total Expenses	200	0	200	0%	200	0
	Revenue over Expenses	1,821	1,324	497		1,821	0
Court Tech							
35-400-080	INTEREST	80	62	18	78%	80	0
35-410-270	STATE COURT COST - TECH FEE	2,660	1,134	1,526	43%	2,660	0
	Total Revenue	2,740	1,196	1,544	44%	2,740	0
35-900-100	ANNUAL SOFTWARE MAINTENANCE	10,000	0	10,000	0%	10,000	0
	Total Expenses	10,000	0	10,000	0%	10,000	0
	Revenue over Expenses	(7,260)	1,196	(8,456)		(7,260)	0

UTILITY



UTILITY

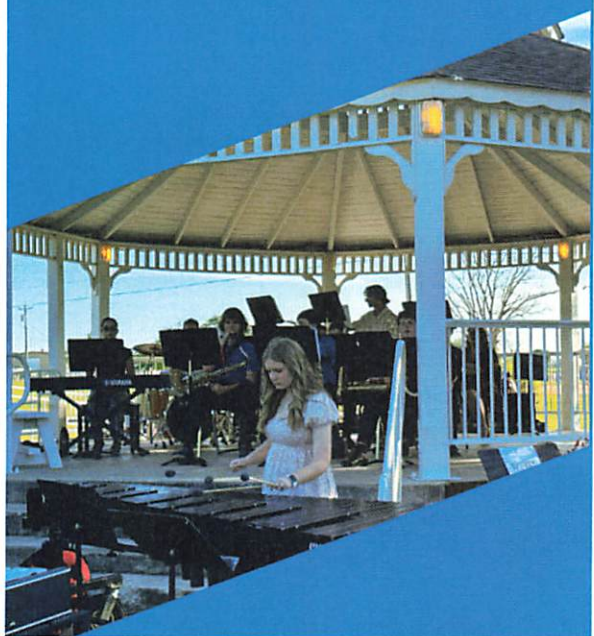
The Utility Fund is a proprietary fund and is used to account for activities that are similar to those often found in the private sector. The measurement focus is the determination of net income, financial position, and cash flows. The City's Utility Fund is used to account for the provision of water, sewer, and garbage service to residents and

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	(145,015)	(145,015)	(387,070)
Total Revenues	1,537,700	1,500,334	1,874,304
Total Expenses	1,524,243	1,742,389	1,528,416
Revenues over Expenses	13,457	(242,055)	345,888
Ending Fund Balance	(131,558)	(387,070)	(41,182)

Account Number	Description	Budget 2024	Estimated 2024	Difference	% Comp	Budget 2025	Inc/Dec
40-400-080	INTEREST INCOME	1,000	100	900	10%	1,000	0
40-400-095	MISC INCOME	1,000	0	1,000	0%	1,000	0
40-400-125	NSF CHECK FEE	200	500	(300)	250%	200	0
40-400-505	SALES TAX INCOME	28,000	25,000	3,000	89%	0	(28,000)
40-400-510	WATER SALES	785,000	758,823	26,177	97%	1,051,513	266,513
40-400-520	SEWER SALES	245,000	244,636	364	100%	321,091	76,091
40-400-530	PENALTIES	7,000	8,000	(1,000)	114%	7,000	0
40-400-540	OPER & MAINTENANCE	30,000	30,000	0	100%	30,000	0
40-400-550	GARBAGE SALES	380,000	400,000	(20,000)	105%	420,000	40,000
40-400-555	OVERPAYMENT	8,000	8,000	0	100%	8,000	0
40-400-560	NEW WATER METER FEES	13,000	3,500	9,500	27%	13,000	0
40-400-562	NEW WATER CONSTRUCTIONS FEE	8,000	0	8,000	0%	8,000	0
40-400-565	NEW SEWER CONSTRUCTION FEES	3,000	0	3,000	0%	3,000	0
40-400-570	RECONNECTIONS	4,000	2,700	1,300	68%	4,000	0
40-400-590	WATER DEPOSITS	18,000	15,375	2,625	85%	0	(18,000)
40-400-591	ADMIN FEE	5,000	2,700	2,300	54%	5,000	0
40-400-592	GREASE TRAP PERMITS	500	0	500	0%	500	0
40-400-595	ADJUSTMENTS	1,000	1,000	0	100%	1,000	0
Utilities		1,537,700	1,500,334	37,366	98%	1,874,304	336,604
40-540-010	WAGES	169,860	169,860	0	100%	182,978	13,118
40-540-015	OVERTIME	12,000	12,000	0	100%	12,000	0
40-540-110	PAYROLL TAXES	13,000	13,000	0	100%	13,998	998
40-540-115	TMRS	8,870	8,870	0	100%	9,240	370
40-540-120	ON CALL PAY	1,600	1,600	0	100%	1,600	0
40-540-150	EMPLOYEE INSURANCE	29,597	29,597	0	100%	31,952	2,355
Personel Total		234,927	234,927	0		251,768	16,841
40-540-210	OFFICE EXPENSE	2,308	1,500	808	65%	1,750	(558)
40-540-230	DUES AND SUBSCRIPTIONS	4,000	3,000	1,000	75%	4,000	0
40-540-240	TELEPHONE	4,500	4,500	0	100%	4,500	0
40-540-260	POSTAGE	3,300	3,300	0	100%	3,500	200
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	2,800	2,800	0	100%	2,800	0
40-540-281	DEPOSIT REFUND	5,100	6,500	(1,400)	127%	0	(5,100)
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	8,500	6,352	2,148	75%	0	(8,500)
40-540-290	UTILITIES	74,053	85,000	(10,947)	115%	95,000	20,947
40-540-310	PROPERTY & LIABILITY INSURANCE	7,800	12,000	(4,200)	154%	9,700	1,900
40-540-320	WORKERS COMP INSURANCE	6,000	2,000	4,000	33%	6,000	0
40-540-400	PROFESSIONAL FEES	725	0	725	0%	4,000	3,275
40-540-411	PERMITS & INSPECTIONS	5,000	7,500	(2,500)	150%	6,000	1,000
40-540-450	EMPLOYEE TRAINING & LICENSING	4,175	4,175	0	100%	6,000	1,825
40-540-455	CRWA MEETING REIMBURSEMENT	300	300	0	100%	300	0
40-540-460	AUDIT EXPENSE	9,400	9,400	0	100%	9,400	0
40-540-471	PAYCLIX EXPENSE	8,335	13,000	(4,665)	156%	9,000	665
40-540-490	ADS	500	0	500	0%	250	(250)
40-540-610	VEHICLE FUEL	500	500	0	100%	500	0
40-540-620	VEHICLE REPAIR	10,000	50,000	(40,000)	500%	10,000	0
40-540-710	GARBAGE COLLECTION EXPENSE	264,400	380,000	(115,600)	144%	350,000	85,600
40-540-720	SALES TAX EXPENSE	28,000	28,000	0	100%	0	(28,000)
40-540-805	VALVE REPAIR	0	0	0	#DIV/0!	10,000	10,000
40-540-810	SUPPLIES AND REPAIRS	235,000	235,000	0	100%	290,000	55,000
40-540-820	WWTP OPERATION	415,000	325,000	90,000	78%	165,000	(250,000)
40-540-825	METER REPLACEMENT	0	0	0	#DIV/0!	100,000	100,000
40-540-830	WATER ANALYSIS LAB	8,000	8,000	0	100%	10,000	2,000
40-540-840	CHEMICALS	16,000	24,000	(8,000)	150%	25,000	9,000
40-540-880	BULK WATER PURCHASE	55,000	70,000	(15,000)	127%	75,000	20,000
40-540-902	LAND LEASE	35,000	35,000	0	100%	45,000	10,000
40-540-906	EQUIPMENT PURCHASE	868	868	0	100%	1,500	632

Account Number	Description	Budget 2024	Estimated 2024	Difference	% Comp	Budget 2025	Inc/Dec
40-540-909	C OF O 2011 PRINCIPAL	48,000	48,000	0	100%	49,000	1,000
40-540-910	SARA LOAN PRINCIPAL	36,985	37,000	(15)	100%	0	(36,985)
40-540-912	C OF O 2011 INTEREST	8,524	8,524	0	100%	7,466	(1,058)
40-540-913	SARA LOAN INTEREST	9,061	9,061	0	100%	0	(9,061)
40-540-916	2016 SERIES BOND PAYMENT	135,000	140,000	(5,000)	104%	145,000	10,000
40-540-917	2016 SERIES - INTEREST PAYMENT	86,250	86,250	0	100%	82,050	(4,200)
40-540-918	2016 SERIES BOND - ADMIN FEE	200	200	0	100%	200	0
40-540-920	MISCELLANEOUS EXPENSE	732	732	0	100%	500	(232)
		1,539,316	1,647,462	(108,146)	107%	1,528,416	(10,900)
Overall Expenses		1,774,243	1,882,389	(108,146)	106%	1,528,416	5,941
Revenue/Expenses		(236,543)	(382,055)	145,512	162%	345,887	330,662

IMPACT FEES - WATER



IMPACT FEES - WATER

The Impact Fees - Water fund accounts for the revenues collected from Water Impact Fees and the expenditure of those funds in accordance with the adopted plan.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	73,179	73,179	75,254
Total Revenues	5,500	2,075	2,500
Total Expenses	0	0	75,000
Revenues over Expenses	5,500	2,075	(72,500)
Ending Fund Balance	78,679	75,254	2,754

IMPACT FEES - SEWER

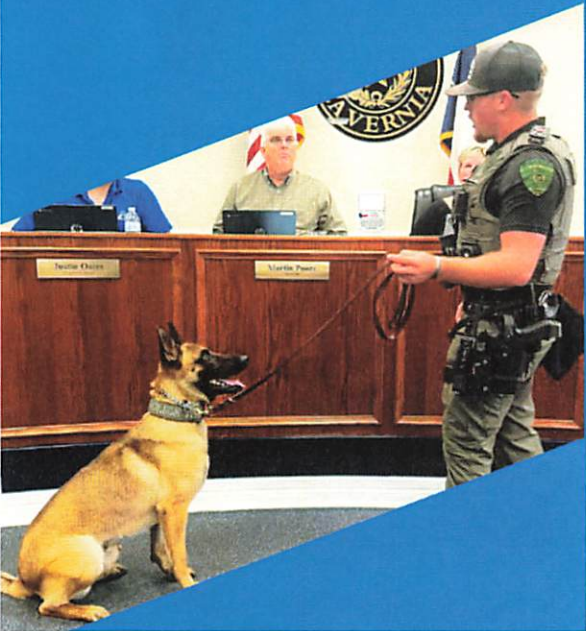


IMPACT FEES - SEWER

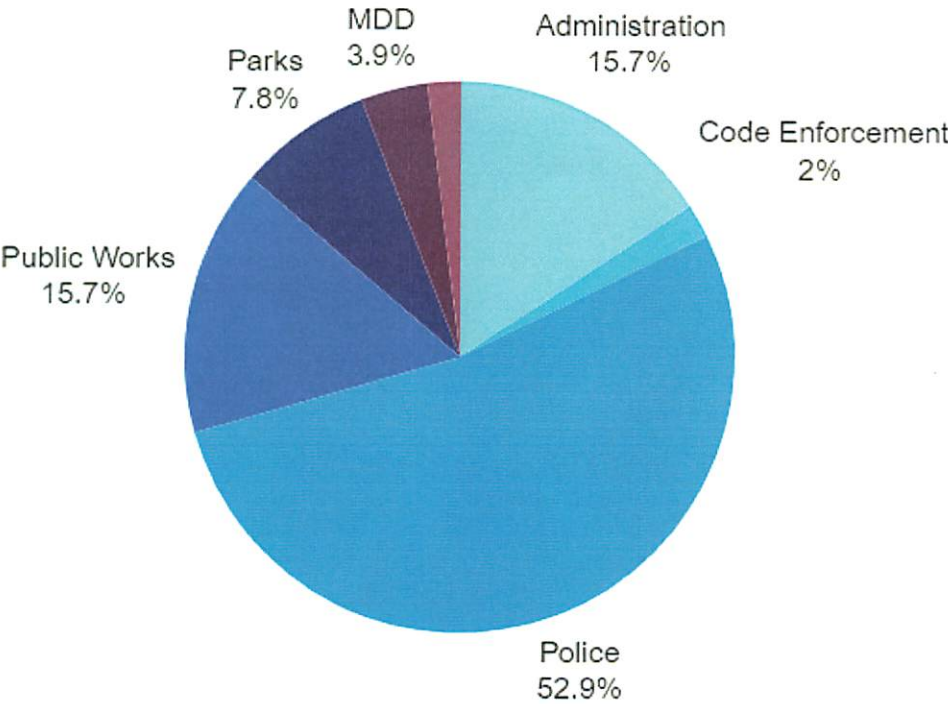
The Impact Fees - Sewer fund accounts for the revenues collected from Sewer Impact Fees and the expenditure of those funds in accordance with the adopted plan.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	13,147	13,147	13,523
Total Revenues	2,600	376	1,000
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over Expenses	2,600	376	1,000
Ending Fund Balance	15,747	13,523	14,523

PERSONNEL



The information below depicts the makeup of the staff and personnel needs.



Department	Number of Employees
Administration	4
Code	0.5
Police Department	13.5
Public Works	4
Parks	2
Municipal Development District	1
Court	0.5