

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:

This budget will increase total property taxes from last year's budget by \$473,018 or 36.75% and includes \$96,722 of tax revenue to be raised from new property added to the tax roll this year.

The Proposed Budget is based on a proposed tax rate of \$0.293091 per \$100 of valuation, an increase of \$0.162291 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	\$0.293091
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 \$395,482.00.

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

Eric Rauschuber

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

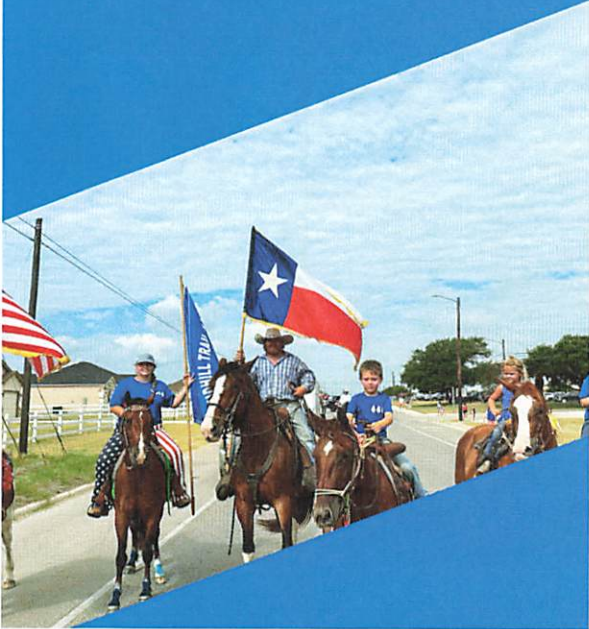
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ADOPTED BUDGET ORDINANCE



ORDINANCE NO. _____

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;

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 12, 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 departmental accounts, but budget amendments between departmental accounts must be approved by the City Council by Ordinance.

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:

Lindsey Wheeler
City Administrator, City of La Vernia

ADOPTED TAX ORDINANCE



ORDINANCE NO. [REDACTED]

**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**
- .154998 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT**
- .293091 TOTAL TAX RATE**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

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 Eric Rauschuber			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

PRINCIPAL AND INTEREST ON DEBT:

Rate - .154998

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

TOTAL TAX:

Rate - .293091

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

 Martin Poore
 Mayor, City of La Vernia

ATTEST:

 Lindsey Wheeler
 City Administrator

BUDGET LETTER

August 22, 2024

Mayor Poore and Esteemed City Council Members,

I am pleased to present the proposed budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. This budget outlines the revenues and expenditures for each fund. It is submitted first in summary form, followed by a detailed appendix with comprehensive information on actual and proposed revenues and expenditures.

This proposed budget is based on a tax rate of \$0.293091 per \$100 of valuation, reflecting an increase of \$0.162291 from the previous year. It includes all service delivery and capital investment initiatives set forth by the City Council while also addressing our debt service needs.

The budget is crafted to meet citizen-driven service expectations within available resources, create a sustainable growth plan for our community's needs, and provide a functional working environment for city staff.

The FY 2024-2025 Budget is balanced and maintains the City's conservative financial strength and resilience. It serves as:

- A fiduciary policy document establishing service delivery expectations and accountability for both the citizenry and staff.
- A financial operations plan estimating expenditures for the fiscal year and outlining the means of financing.
- An operational plan for the allocation and utilization of human, material, and capital resources during the fiscal year.

Property Values and Exemptions: The certified taxable values for the tax year 2024 have increased by approximately 14.20%, or nearly \$32,989,002, compared to 2023. The tax rate includes a maintenance and operations portion of \$0.3023 and a debt service portion of \$0.0268.

Financial Goals: The budget was developed with the following goals in mind:

- Maintain optimal fund balance levels in line 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 meeting maintenance and operational needs and ensuring that debt responsibilities are shared equitably.
- Operate with fiscal responsibility, using beginning fund balances only for capital or one-time expenses.



Budget Highlights: The FY 2024-2025 Adopted Budget reflects strong growth in major revenue sources for the General Fund, such as sales tax. This year, we will implement an Interest & Sinking (I&S) tax rate for the first time in many years. This change will impact our financial planning but is necessary for better managing our debt service and maintaining infrastructure longevity. Additionally, the budget includes a 5% cost-of-living increase for employees, demonstrating our commitment to fair compensation in changing financial conditions and supporting our staff.

This budget balances revenue growth with inflationary pressures and supports competitive compensation and benefits across all City departments.

Conclusion: In the coming year, we anticipate significant infrastructure improvements with the 2024 series bond for drainage projects. We expect the utility fund to improve with a new meter system and plan to increase community events, reinforcing our reputation as a small, safe, and welcoming place.

I want to express my sincere appreciation to the City Council for your volunteerism, leadership, and guidance. Effective local governance relies on strong relationships, and together, we address citizen concerns and prepare the City to face challenges associated with aging infrastructure and growth. Your leadership is highly respected by City staff and reflects your dedication to the citizens of La Vernia. As a people-focused organization, our commitment to the community is a testament to the dedication and talent of our employees. I extend my gratitude to all city employees for their exceptional service and to department heads and managers for their efforts in preparing the FY 2024-2025 budget. Your dedication to maintaining essential systems and enhancing our community makes La Vernia a great place to live. Thank you, Mayor and Council, for your continued leadership. 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 year of making a meaningful impact. It is an honor to serve as your leader in FY 2024, and your dedication inspires me daily.

Let us continue to serve with pride and dedication, remembering that it is both an honor and privilege to serve the people of La Vernia.

Respectfully,



Lindsey Wheeler, MPA
City Administrator

SUMMARY BUDGET



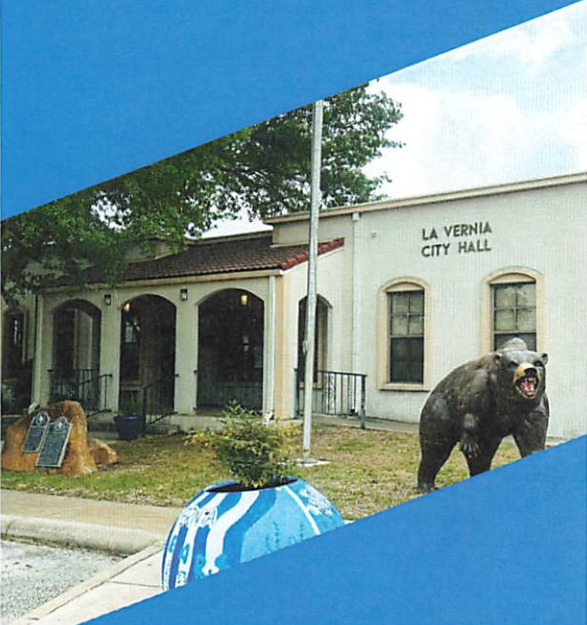
FUND SUMMARIES

	FY 2024 Adopted Budget	FY 2024 Estimated Actuals	FY 2025 Proposed Budget
General Fund			
Revenues	2,603,687	2,988,890	2,899,481
Expenses			
Code	168,000	56,418	186,350
Admin	457,052	450,960	603,196
Court	115,629	91,354	90,263
Police Department	1,533,166	1,521,933	1,619,273
Public Works	192,540	183,190	227,065
Parks	146,800	163,820	173,334
Total Expenses	2,613,187	2,467,675	2,899,481
Revenues over Expenses	(9,500)	521,215	0
Series 2024 CO - Drainage Projects			
Revenues	25,000	1,280,325	25,000
Expenses	-	49,389	760,265
Revenues over Expenses	25,000	1,230,936	(735,265)
Municipal Development District			
Revenues	563,500	584,700	648,550
Expenses	563,500	617,135	648,550
Revenues over Expenses	0	(32,435)	0
Streets			
Revenues	281,600	324,615	334,155
Expenses	281,600	85,017	334,155
Revenues over Expenses	0	239,598	0
Hotel Occupancy Tax			
Revenues	70,900	65,900	70,900
Expenses	60,000	0	60,000
Revenues over Expenses	10,900	65,900	10,900
Forfeitures and Grants			
Revenues	18,050	12,035	0
Expenses	18,050	12,000	0
Revenues over Expenses	0	35	0
Debt Service			
Revenues	0	0	441,972
Expenses	0	0	441,972
Revenues over Expenses	0	0	0
Court Security			
Revenues	2,021	1,324	2,021
Expenses	200	0	200
Revenues over Expenses	1,821	1,324	1,821
Court Technology			
Revenues	2,740	1,196	2,740
Expenses	10,000	0	10,000
Revenues over Expenses	(7,260)	1,196	(7,260)

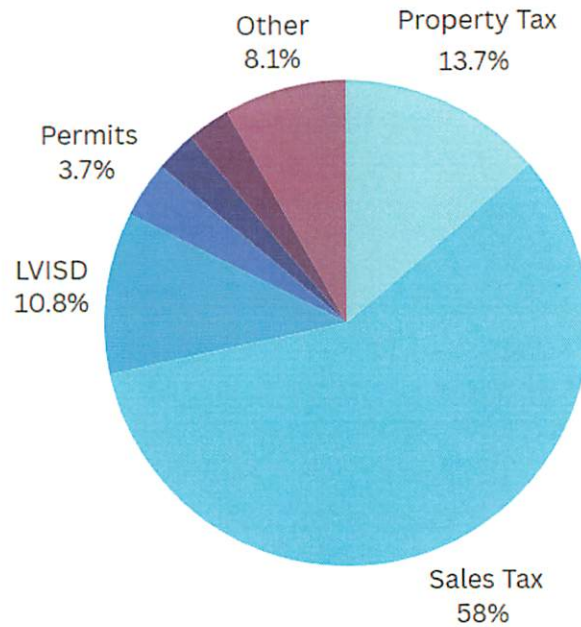
FUND SUMMARIES

	FY 2024 Adopted Budget	FY 2024 Estimated Actuals	FY 2025 Proposed Budget
PROPRIETARY FUNDS			
Utilities			
Revenues	1,537,700	1,500,334	1,591,700
Expenses	1,774,243	1,742,389	1,496,468
Revenues over Expenses	(236,543)	(242,055)	95,232
Impact Fees - Water			
Revenues	5,500	2,075	2,500
Expenses	0	0	75,000
Revenues over Expenses	5,500	2,075	(72,500)
Impact Fees - Sewer			
Revenues	2,600	376	1,000
Expenses	0	0	0
Revenues over Expenses	2,600	376	1,000

SUMMARY CHARTS AND GRAPHS

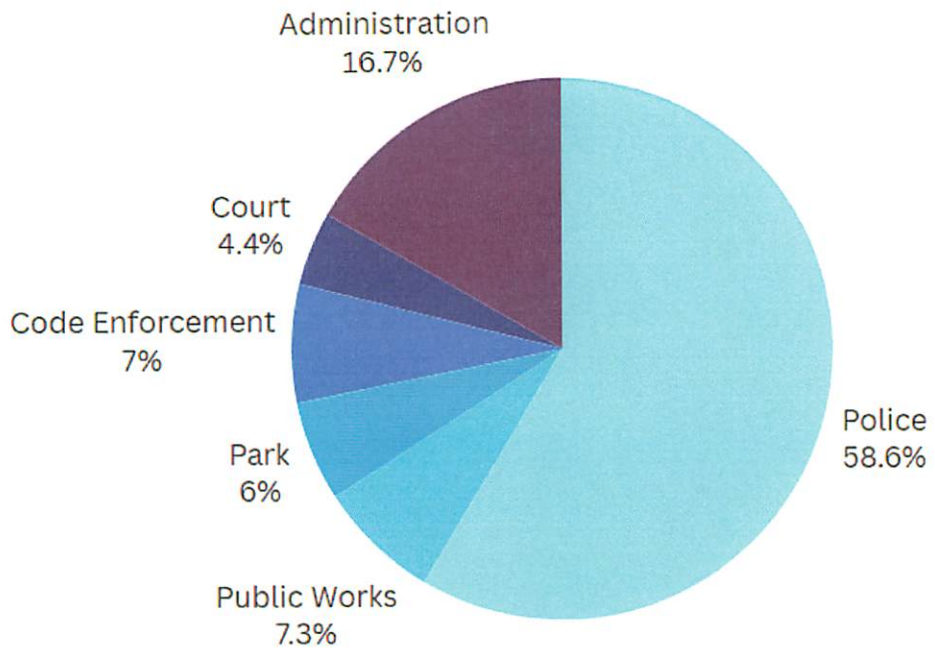


General Fund Revenue Summary

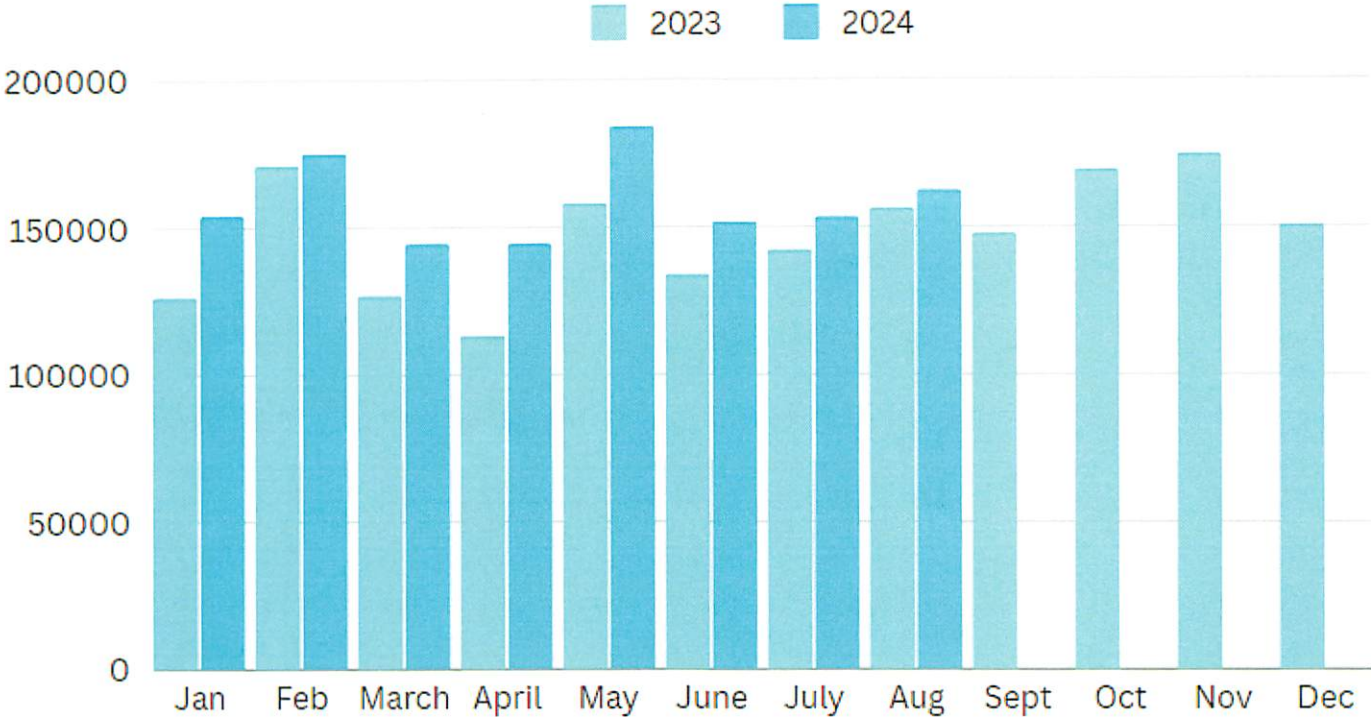


The chart above illustrates that sales tax contributes to approximately 58% of the total general fund revenue, followed by property tax at around 14%. Approximately 11% of the general fund revenue supports our contract with LVISD for school resource officers. Apart from these figures, the remaining section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

Expenses

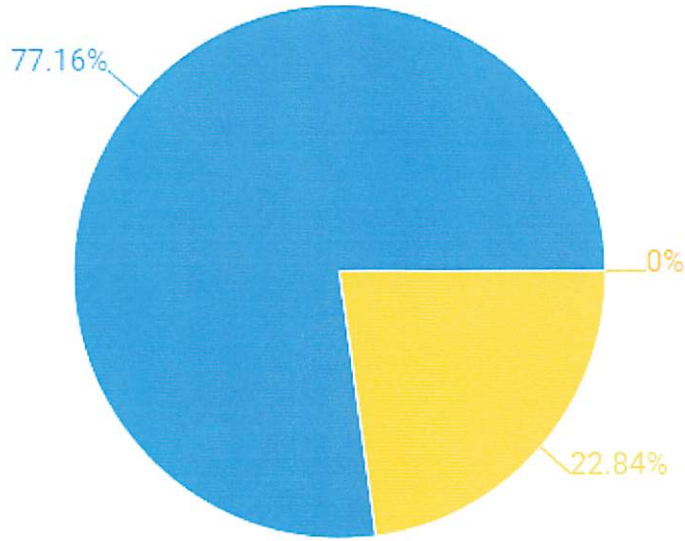


City of La Vernia Sales Tax Revenue Allocated Each Month by the Texas State Comptroller



Debt Service Breakdown

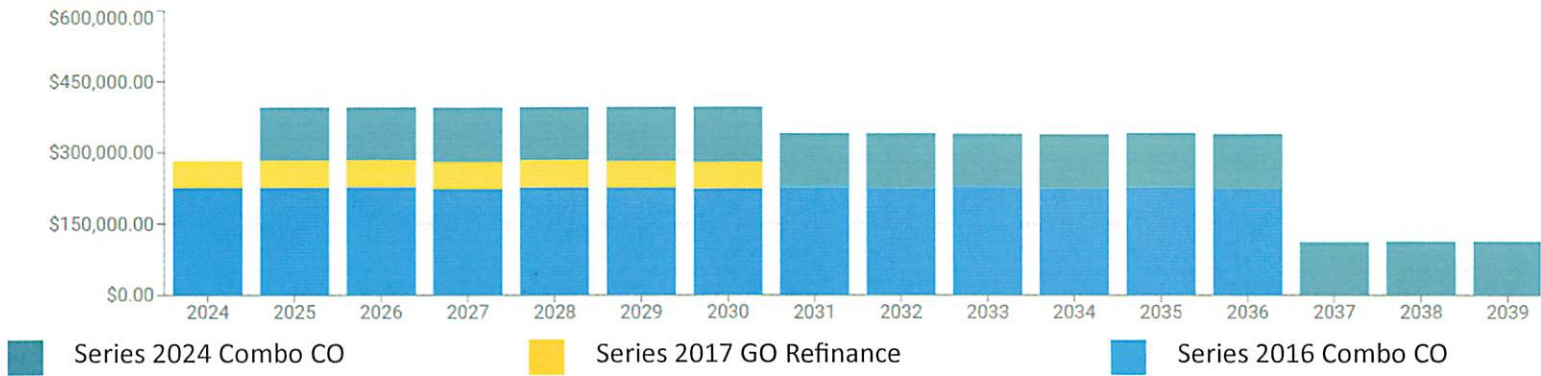
\$5,023,473.84 - All Funding Sources (as of 8/15/2024)



■ Principal ■ Interest ■ Compounded Interest

Fiscal Year Totals

All Funding Sources (FYE 09/30)



GENERAL FUND



GENERAL FUND

The fund is available for any legal authorized purpose and is therefore used to account for all activities except those required to be accounted for in another fund. The General Fund is used to finance the ordinary operations of the City.

Departments

Code Enforcement: Includes funding for contracted services along with a part-time enforcement officer.

Administration: Includes City Administration, City Secretary and Finance functions.

Municipal Court: Includes funding for municipal court judge, prosecutor and court clerk.

Police: Includes funding for all police department activities

Public Works: Includes funding for maintenance of right of ways and minor street repair.

Parks: Includes funding for parks maintenance and operations.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	1,224,715	1,224,715	1,745,930
Total Revenues	2,603,687	2,988,890	2,899,481
Expenses			
Code	168,000	56,418	186,350
Admin	457,052	450,960	603,196
Court	115,629	91,354	90,263
Police Department	1,533,166	1,521,933	1,619,273
Public Works	192,540	183,190	227,065
Park	146,800	163,820	173,334
Total Expenses	2,613,187	2,467,675	2,899,481
Revenues over Expenses	(9,500)	521,215	0
Ending Fund Balance	1,215,215	1,745,930	1,745,930

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	648,550
Total Expenses	563,500	617,135	648,550
Revenues over Expenses	0	(32,435)	0
Ending Fund Balance	2,238,500	2,206,065	2,206,065

STREET MAINTENANCE

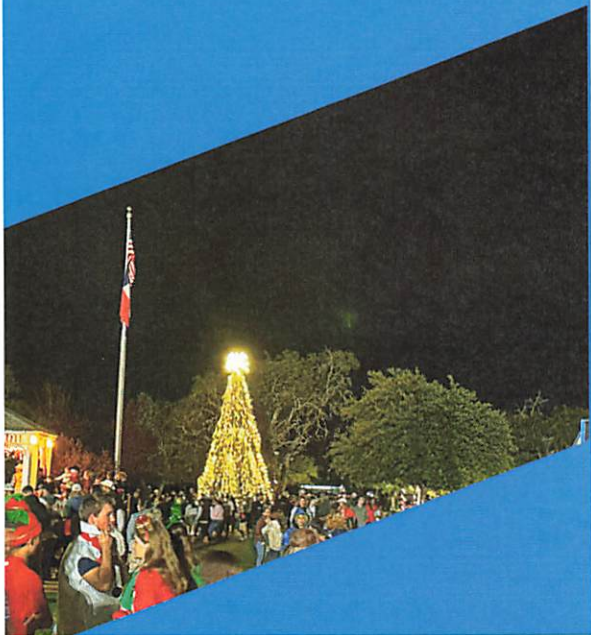


STREET MAINTENANCE

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	FY 2024	FY 2025
	Adopted Budget	Estimated Actual	Proposed Budget
Beginning Fund Balance	797,606	797,606	1,037,204
Total Revenues	281,600	324,615	334,155
Total Expenses	281,600	85,017	334,155
Revenues over Expenses	0	239,598	0
Ending Fund Balance	797,606	1,037,204	1,037,205

HOTEL OCCUPANCY TAX

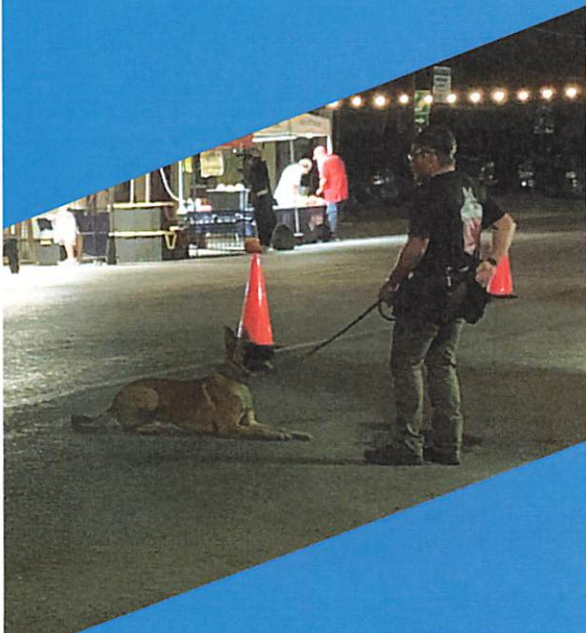


HOTEL OCCUPANCY TAX

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

POLICE FORFEITURE AND GRANTS

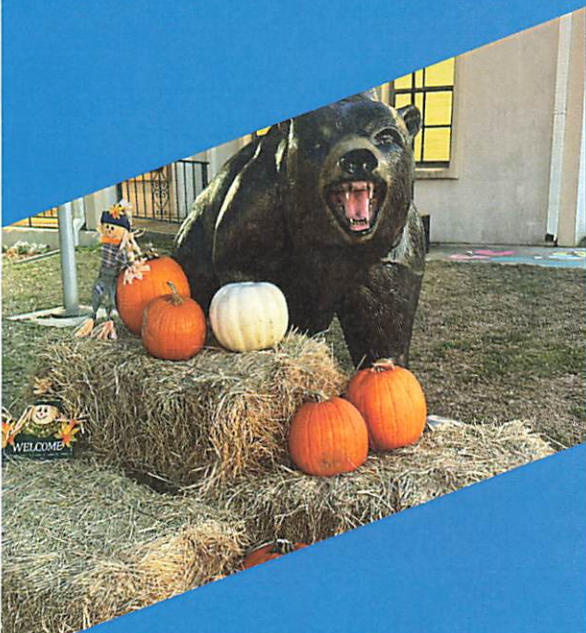


POLICE FORFEITURE AND GRANTS

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 Adopted Budget	FY 2024 Estimated Actual	FY 2025 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

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.

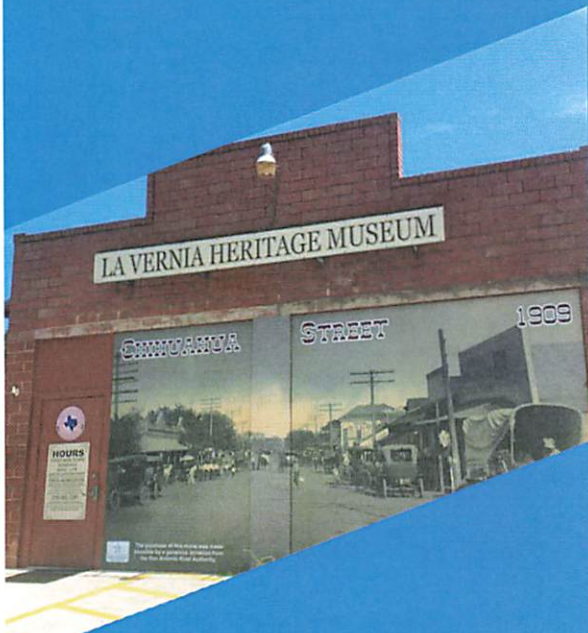
	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	0	0	0
Total Revenues	0	0	441,972
Total Expenses	0	0	441,972
Revenues over Expenses	0	0	0
Ending Fund Balance	0	0	0

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 Adopted Budget	FY 2024 Estimated Actual	FY 2025 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

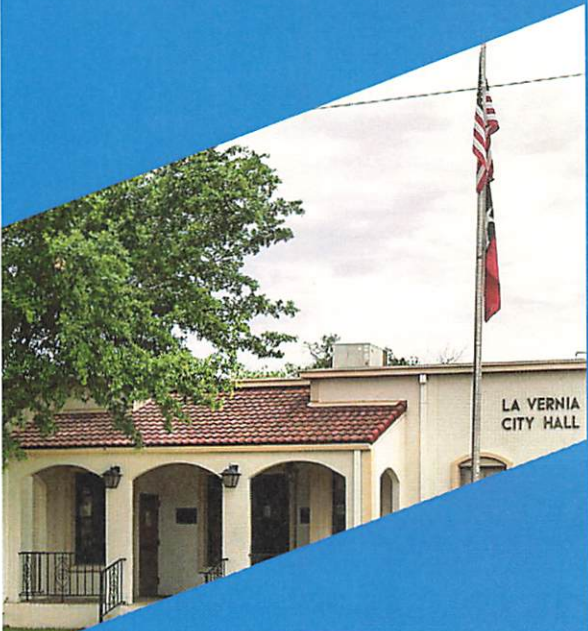


COURT TECHNOLOGY

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 Adopted Budget	FY 2024 Estimated Actual	FY 2025 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

UTILITY



UTILITY

The Utility Fund is a proprietary fund and is used to account for activities which are similar to those often found in the private sector. The measurement focus is upon 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	FY 2024	FY 2025
	Adopted Budget	Estimated Actual	Proposed Budget
Beginning Fund Balance	(145,015)	(145,015)	(387,070)
Total Revenues	1,537,700	1,500,334	1,591,700
Total Expenses	1,524,243	1,742,389	1,496,468
Revenues over Expenses	13,457	(242,055)	95,232
Ending Fund Balance	(131,558)	(387,070)	(291,838)

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

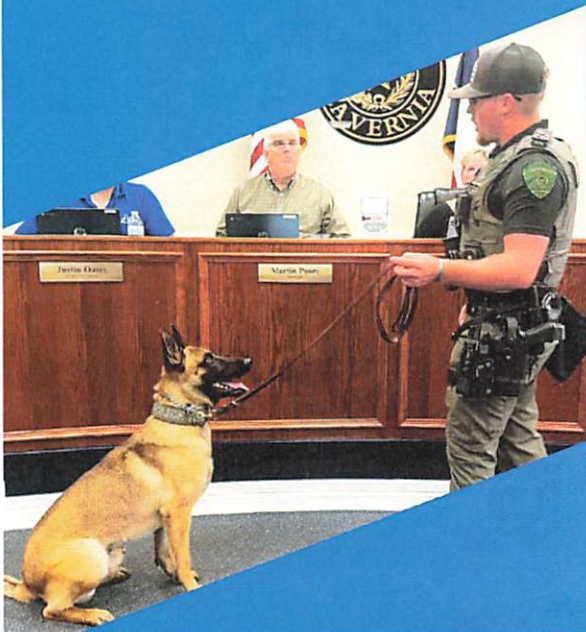


IMPACT FEES - SEWER

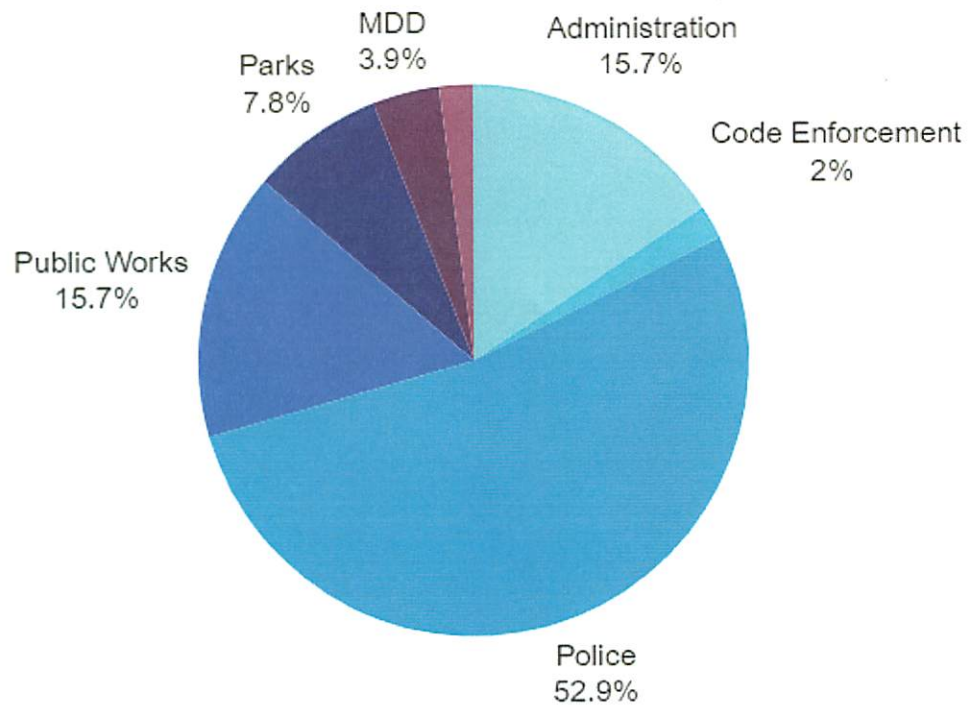
The Impact Fees - Sewer fund accounts for the revenues collected from Sewer Impact Fees and the expenditure of those funds in accordance with the adopted plan.

	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	0	0	0
Revenues over Expenses	2,600	376	1,000
Ending Fund Balance	15,747	13,523	14,523

PERSONNEL

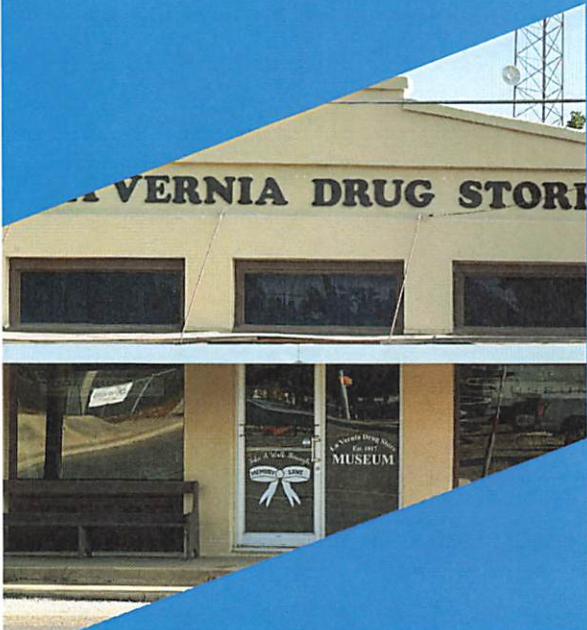


The information below depicts the makeup of the staff and personnel needs



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

APPENDIX- DETAIL 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			1,745,930	
Revenues	2,603,687	2,988,890	385,203	115%	2,899,481	295,794
Total Revenues	2,603,687	2,988,890	385,203		2,899,481	295,794
Expenses						
Code	168,000	56,418	(111,582)	34%	186,350	18,350
Admin	457,052	450,960	(6,092)	99%	603,196	146,144
Court	115,629	91,354	(24,275)	79%	90,263	(25,366)
Police Department	1,533,166	1,521,933	(11,233)	99%	1,619,273	86,107
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)		2,899,482	286,295
Revenues over Expenses	(9,500)	521,215	530,715		(0)	9,500
Ending Fund Balance	1,215,215	1,745,930			1,745,930	
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%	648,550	85,050
Expenses	563,500	617,135	53,635	110%	648,550	85,050
Revenues over Expenses	0	(32,435)	(32,435)		0	0
Ending Fund Balance	2,238,500	2,206,065			2,206,065	
Streets						
Beginning Fund Balance	797,606	797,606			1,037,204	

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	85,017	(196,583)	30%	334,155	52,555
Revenues over Expenses	0	239,598	239,598		0	0
Ending Fund Balance	797,606	1,037,204			1,037,205	
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			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			449	
Debt Service						
Beginning Fund Balance	0	0			0	
Revenues	0	0	0	#DIV/0!	441,971	441,971
Expenses	0	0	0	#DIV/0!	441,972	441,972
Revenues over Expenses	0	0	0		(0)	(0)
Ending Fund Balance	0	0			(0)	
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)			(387,070)	
Revenues	1,537,700	1,500,334	(37,366)	98%	1,591,700	54,000
Expenses	1,774,243	1,742,389	(31,854)	98%	1,496,468	(277,775)
Revenues over Expenses	(236,543)	(242,055)	(5,512)	-1%	95,232	331,775
Ending Fund Balance	(381,558)	(387,070)			(291,838)	
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	

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	285,321	60,569	82%	386,345	40,455
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	2,988,890	(385,203)	115%	2,899,481	295,794

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%	24,000	0
10-500-320	WORKERS COMP INSURANCE	500	460	40	92%	69	(431)
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%	168,394	394
	Total Overall Cost	168,000	56,418	111,582	34%	186,350	394

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%	130,000	80,000
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%	20,000	14,000
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%	312,733	88,052
	Total Overall Cost	457,052	450,960	6,092	99%	603,196	137,913

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)

Notes: Software will need to be purchased for FY 25

Police

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%	36,364	18,864
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 EXPENSE	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%	344,614	38,464
Overall Total		#####	1,521,933	10,311	99%	1,619,273	86,107.00

Notes:

- Medical Cost - Increase due to annual physc evaluations
- Payroll Increase - Due to K-9 Officer and parttime Motor officer
- k-9 Expense - was changed from contract officer to actual expenses for city owned dog
- Overall decrease due to no vehicle purchases.

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:

Includes one new public works employee \$66,995, with benefits
Unfunded (One additional vehicle)

10/2023 Thru 09/2024

Proposed
2024-2025

Parks

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

10/2023 Thru 09/2024

Proposed
2024-2025

MDD

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!	60,000	60,000
	Total Revenue	563,500	584,700	(21,200)	104%	648,550	25,050
12-500-010	WAGES - MDD	38,355	38,355	0	100%	55,004	16,649
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%	72,553	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%	500	400
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%	250,000	132,000
12-500-475	CONSULTING/PLANNING	15,000	165,000	(150,000)	1100%	15,000	0
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%	45,000	30,000
12-500-478	TRAFFIC STUDY	4,200	4,200	0	100%	100	(4,100)
12-500-500	CONTINGENCY	263,030	0	263,030	0%	157,859	(105,171)
12-900-200	TRANSFER OUT	0	0	0	#DIV/0!	0	0
	Total Operating Cost	510,580	572,340	44,080	112%	575,997	104,683
	Total Expenses	563,500	617,135	52,205	110%	648,550	124,316
	Revenues over Expenses	0.00	(32,435)	(73,405)	#DIV/0!	0	(99,266)

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	79,059	187,541	30%	319,155	52,555
14-500-410	PROFESSIONAL - ENGINEERING	15,000	5,958	9,042	40%	15,000	0
	Total Expenses	281,600	85,017	196,583	69%	334,155	52,555
	Revenue over Expenses	0.00	239,598	(239,598)	69%	0	0

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

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 Fund

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
20-000-000	AD VALOREM TAX	0	0	0	#DIV/0!	433,640	433,640
20-000-000	TRANSFER FROM OTHER FUNDS	0	0	0	#DIV/0!	8,231	8,231
20-000-000	INTEREST	0	0	0	#DIV/0!	100	100
	Total Revenue	0	0	0	#DIV/0!	441,971	441,971
20-000-000	2017 REFUNDING PRINCIPAL	0	0	0	#DIV/0!	49,000	49,000
20-000-000	2017 REFUNDING INTEREST	0	0	0	#DIV/0!	7,466	7,466
20-000-000	SARA LOAN PRINCIPAL	0	0	0	#DIV/0!	38,642	38,642
20-000-000	SARA LOAN INTEREST	0	0	0	#DIV/0!	7,404	7,404
20-000-000	2016 SERIES PRINCIPAL	0	0	0	#DIV/0!	145,000	145,000
20-000-000	2016 SERIES INTEREST	0	0	0	#DIV/0!	82,050	82,050
20-000-000	2016 SERIES BOND -ADMIN FEE	0	0	0	#DIV/0!	400	400
20-000-000	2024 SERIES PRINCIPAL	0	0	0	#DIV/0!	40,000	40,000
20-000-000	2024 SERIES INTEREST	0	0	0	#DIV/0!	72,009	72,009
	Total Expenses	0	0	0	#DIV/0!	441,972	441,972
	Revenue over Expenses	0	0	0	#DIV/0!	(0)	(0)

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- Tech							
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
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

Utilities

Account Number	Description	2024	2024	Difference	% Comp	2025	Inc/Dec
		Budget	Estimated			Budget	
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%	835,000	50,000
40-400-520	SEWER SALES	245,000	244,636	364	100%	255,000	10,000
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
		1,537,700	1,500,334	37,366	98%	1,591,700	54,000
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	6.00	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
40-540-909	C OF O 2011 PRINCIPAL	48,000	48,000	0	100%	0	(48,000)

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
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%	0	(8,524)
40-540-913	SARA LOAN INTEREST	9,061	9,061	0	100%	0	(9,061)
40-540-916 -	2016 SERIES BOND PAYMENT	135,000	0	135,000	0%	0	(135,000)
40-540-917	2016 SERIES - INTEREST PAYMENT	86,250	86,250	0	100%	0	(86,250)
40-540-918	2016 SERIES BOND - ADMIN FEE	200	200	0	100%	0	(200)
40-540-920	MISCELLANEOUS EXPENSE	732	732	0	100%	500	(232)
		1,539,316	1,507,462	31,854	98%	1,244,700	(294,616)
Overall Expenses		1,774,243	1,742,389	31,854	98%	1,496,468	(277,775)
Revenue/Expenses		(236,543)	(242,055)	5,512	102%	95,232	331,775

Totals Page

10/2023 Thru 09/2024

Proposed
2025

	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
General Fund						
Revenues	2,603,687	2,988,890	(385,203)	115%	2,899,481	295,794
Total Revenues	2,603,687	2,988,890	(385,203)		2,899,481	295,794
Expenses						
Code	168,000	56,418	111,582	34%	186,350	394
Admin	457,052	450,960	6,092	99%	603,196	137,913
Court	115,629	91,354	24,275	79%	90,263	(25,366)
Police Department	1,533,166	1,521,933	10,311	99%	1,619,273	86,107
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	144,590		2,899,482	260,108
Revenues over Expenses	(9,500)	521,215	(529,793)		(0)	35,686
Municipal Development District						
Revenues	563,500	584,700	(21,200)	104%	648,550	25,050
Expenses	563,500	617,135	52,205	110%	648,550	124,316
Revenues over Expenses	0	(32,435)	(73,405)		0	(99,266)
Streets						
Revenues	281,600	324,615	(43,015)	115%	334,155	52,555
Expenses	281,600	85,017	196,583	30%	334,155	52,555
Revenues over Expenses	0	239,598	(239,598)		0	0
Utilities						
Revenues	1,537,700	1,500,334	37,366	98%	1,591,700	54,000
Expenses	1,774,243	1,742,389	31,854	98%	1,496,468	(277,775)
Revenues over Expenses	(236,543)	(242,055)	5,512	-1%	95,232	331,775
Court Security						
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
Hotel Occupancy Tax						
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

10/2023 Thru 09/2024

Proposed

	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
Forfeiture Account						
Revenues	18,050	12,035	0	67%	0	0
Expenses	18,050	12,000	0	66%	0	0
Revenues over Expenses	0	35	0	0%	0	0