FISCAL YEAR

2026 ★ Budget ★ 2027

★ WELCOME HOME ★

LA VERNIA

Rooted in Community. Built for Tomorrow.

ESSENTIAL SERVICES.

STRONG INFRASTRUCTURE.

SUSTAINABLE FUTURE.

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 raise more total property taxes than last year's budget by $22,894.72 or 3.86% and of that amount all $22,894.72 is tax revenue to be raised from new property added to the tax roll this year.

The FY 2026-27 Proposed Budget is based on a proposed property tax rate of $0.272538 per $100 of valuation, which is the same tax rate adopted for FY 2025-26. Accordingly, the proposed tax rate itself reflects no increase from the prior year's adopted rate.

Although the proposed tax rate is unchanged, total property tax revenue may change as a result of changes in taxable values and new property added to the tax roll.

Below is a historical comparison of the City's property tax rates. FY 2026-27 truth-in-taxation rates should be inserted from the City's current certified tax-rate calculation before final adoption.

Tax Rate (per $100)	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Adopted / Proposed Tax Rate	$0.154000	$0.138000	$0.178093	$0.272538	$0.272538
No-New-Revenue Rate	$0.150099	$0.136928	$0.121059	$0.171008	0.262402
Voter-Approval Rate	$0.162659	$0.141454	$0.293091	$0.272538	0.262472
De Minimis Rate	$0.427554	$0.354825	$0.485054	$0.442813	0.529827

**Total debt secured by property taxes for FY 2026-27: $339,059*

Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2026-27 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 2026-27 tax rate:

For:

Against:

Present and not voting:

Absent:

City of La Vernia, Texas Annual Budget

FISCAL YEAR 2026-2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

The Honorable
Mayor Gary Gilbert

Mayor Pro Tem
Dianell Recker

Council Members

Chelsey Ingle

Katherine Evans

Justin Oates

Garrett Rabel

City Leadership

City Administrator
Lindsey Wheeler

Chief of Police
Donald Keil

Department Heads

City Secretary
Madison Farrow

Director of Public Works
Morgen Gore

Municipal Development District
Executive Director
Felicia Carvajal

Budget prepared by:
City Administrator, Lindsey Wheeler and Finance Administrator, Jennifer Mair

La Vernia

WELCOME HOME

FISCAL YEAR

2026 | 2027

ADOPTED BUDGET ORDINANCE

CITY OF LA VERNIA, TEXAS

ORDINANCE NO. 091026-01

AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, 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; and

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 August 24, 2026, and September 10, 2026, as the date for the public hearings thereon and caused notice of such public hearings to be given by the Wilson County 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 2026 – 2027 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, 2026 and ending September 30, 2027.

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 2026.

PASSED, AND APPROVED this 10th day of September 2026 and recorded as follows:

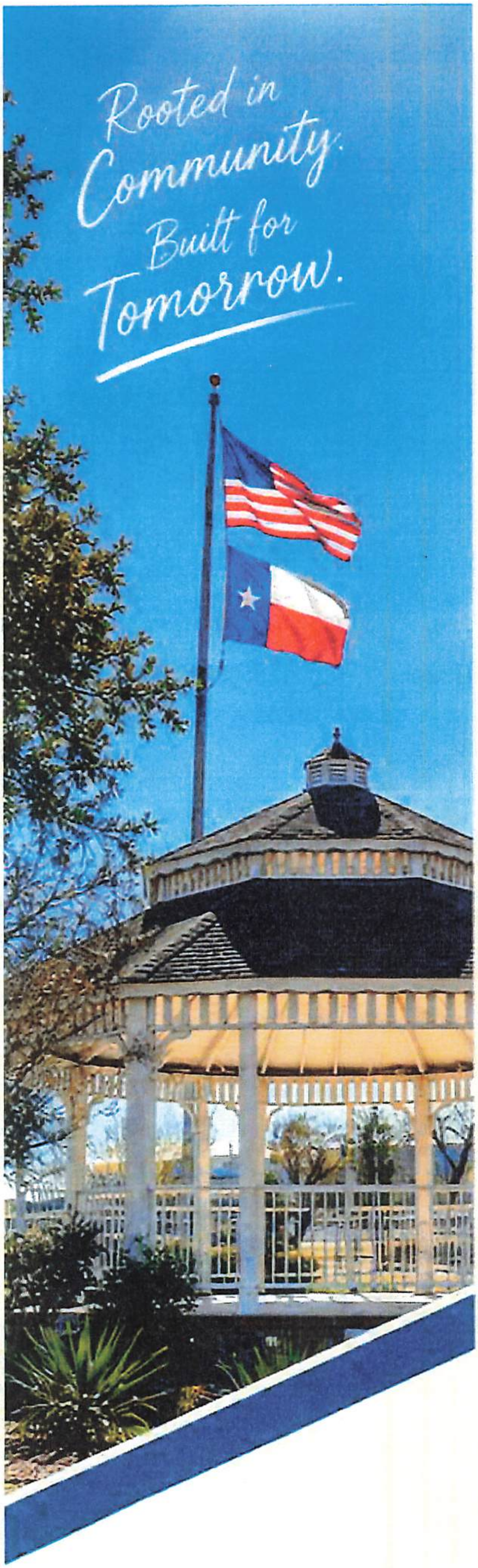
	FOR	AGAINST	ABSTAIN
Mayor Gary Gilbert			
Councilwoman Dianell Recker			
Councilman Justin Oates			
Councilwoman Katie Evans			
Councilwoman Chelsey Ingle			
Councilman Garrett Rabel			

Gary Gilbert
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

Exhibit A



La Vernia

WELCOME HOME

FISCAL YEAR

2026 | 2027

ADOPTED TAX ORDINANCE

CITY OF LA VERNIA, TEXAS

ORDINANCE NO. 091026-02

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF LA VERNIA FOR TAX YEAR 2026**

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 2026 AS FOLLOWS:

_0.144658_____ FOR THE PURPOSE OF MAINTENANCE AND OPERATION

_0.127880_____ FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT

_0.272538_____ 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 10th DAY OF SEPTEMBER 2026.

PASSED, AND APPROVED this 10th day of September 2026 and recorded as follows:

MAINTENANCE AND OPERATION:

Rate - ____________

	FOR	AGAINST	ABSTAIN
Mayor Gary Gilbert			
Councilmember Dianell Recker			
Councilmember Justin Oates			
Councilmember Katie Evans			
Councilmember Chelsey Ingle			
Councilmember Garrett Rabel			

PRINCIPAL AND INTEREST ON DEBT:

Rate - ____________

	FOR	AGAINST	ABSTAIN
Mayor Gary Gilbert			
Councilmember Dianell Recker			
Councilmember Justin Oates			
Councilmember Katie Evans			
Councilmember Chelsey Ingle			
Councilmember Garrett Rabel			

TOTAL TAX:

Rate - ____________

	FOR	AGAINST	ABSTAIN
Mayor Gary Gilbert			
Councilmember Dianell Recker			
Councilmember Justin Oates			
Councilmember Katie Evans			
Councilmember Chelsey Ingle			
Councilmember Garrett Rabel			

____
Gary Gilbert
Mayor, City of La Vernia

ATTEST:

____
Madison Farrow
City Secretary

Budget Letter

September 10, 2026

Honorable Mayor and Members of the City Council,

It is my privilege to present the City of La Vernia's Adopted Budget for Fiscal Year 2026–2027. This budget reflects a challenging but productive budget process and represents the City's continued commitment to providing quality municipal services while responding to the infrastructure and operational demands of a growing community.

The FY 2026–2027 budget was developed through multiple rounds of review and adjustment. The initial executive budget contemplated additional recurring revenues, including a proposed property tax rate adjustment and utility rate increases, to support increasing operating costs, infrastructure needs, and the City's new debt obligations. During the budget workshop process, the City Council directed staff to prepare the final budget without those increases.

Accordingly, the adopted budget maintains the **same property tax rate as the prior fiscal year** and does not include the proposed increases to water and wastewater rates.

Working within those parameters required significant revisions to the original budget. Revenues and expenditures were reevaluated across City funds, proposed expenditures were adjusted, and available one-time resources, including grant and bond proceeds, were strategically utilized to fund eligible expenditures that otherwise would have placed additional pressure on recurring revenues.

Through those adjustments, the City was able to present a balanced budget while also accommodating many of the operational, departmental, and personnel needs identified by staff during the budget process.

Financial Considerations

While I am pleased that we were able to achieve balance within the parameters established by the City Council, it is equally important to distinguish between **annual budgetary balance and long-term structural sustainability**.

One-time revenues are valuable tools for funding one-time expenditures and capital investments. However, they should not be viewed as substitutes for recurring revenues when addressing recurring obligations.

This distinction will become increasingly important in future fiscal years.

In particular, the City's 2026 Certificate of Obligation issuance creates an additional annual debt-service obligation of approximately **$200,000**. When the financing was considered earlier this year, the City's financial advisors presented a corresponding tax-rate adjustment as a means of supporting that new obligation. Because the adopted FY 2026–2027 budget maintains the prior-year tax rate, that additional debt service must instead be absorbed through existing revenues and/or available fund balance.

That approach is manageable within the current budget; however, I would not recommend that the City rely upon fund balance or other nonrecurring resources as a long-term funding strategy for recurring debt service or operating expenditures.

Budget Priorities

Within these financial constraints, the FY 2026–2027 budget continues to advance several important priorities:

- Continued investment in water and wastewater infrastructure and system reliability;
- Street, drainage, and other critical capital improvements;
- Funding for public safety and essential municipal operations;
- Strategic use of bond proceeds, grants, and restricted revenues for eligible capital and one-time expenditures;
- Support for personnel and departmental needs where financially feasible; and
- Continued preparation for significant residential and commercial growth and the corresponding demands that growth will place on City infrastructure and services.

Looking Forward

La Vernia remains in a period of significant growth. That growth creates opportunities for new development, increased economic activity, and expansion of the City's revenue base, but it also brings increased demands for streets, drainage, water and wastewater capacity, public safety, development services, staffing, and other municipal infrastructure.

For FY 2026–2027, the availability of one-time funding sources provided the City with flexibility to address several needs while maintaining existing tax and utility rates. We should recognize, however, that many of those resources are not recurring.

As we enter the next budget cycle, I recommend that the City again evaluate the relationship between recurring revenues and recurring obligations, particularly debt service, utility operations, infrastructure maintenance, personnel, and the service demands associated with continued growth. Maintaining adequate fund balance and preserving the City's long-term financial position should remain central considerations in those discussions.

A balanced budget is an important requirement and accomplishment, but our broader responsibility is to ensure that the financial decisions made in one fiscal year remain sustainable in the years that follow.

I would like to thank the Mayor and City Council for your direction and participation throughout the budget process. I would also like to recognize City staff for their considerable work in evaluating departmental needs, identifying savings and alternative funding sources, and making the adjustments necessary to produce a balanced budget within the parameters established by Council.

I am proud of the work reflected in this budget. It preserves essential services, advances important capital investments, supports our employees, and maintains the City's existing tax and utility rates for our residents. At the same time, it transparently recognizes the financial decisions that will need to be revisited as we prepare for La Vernia's continued growth and future obligations.

I look forward to working with the City Council and our staff throughout the coming fiscal year to implement this budget responsibly and continue planning for the City's long-term financial health.

Respectfully submitted,

Lindsey Wheeler

City Administrator

FY 2026-27

CITYWIDE BUDGET OVERVIEW

Post-Workshop Update and Round Two Synopsis

Purpose: Summarize material revisions following the Council budget workshop
Scope: General Fund, Enterprise Fund, MDD, and Other / Minor Funds
Status: Working balanced operating plan; restricted-fund uses shown separately

Executive Budget Snapshot

Following the Council budget workshop, staff revised revenue assumptions, reduced several major expenditure lines, incorporated targeted increases based on current operating experience, and rebalanced the General Fund and Enterprise Fund without increasing the General Fund ad valorem tax yield above the no-increase assumption now reflected in the working plan.

Budget Component	Round One Revenue	Round Two Revenue	Revenue Change	Round Two Expense	Over / (Under)
General Fund	$4,062,747.27	$3,769,189.19	($293,558.08)	$3,769,189.19	$0.00
Enterprise Fund	$2,376,171.84	$2,302,402.54	($73,769.30)	$2,302,402.54	$0.00
MDD Fund	$1,004,645.84	$1,004,645.84	$0.00	$1,004,645.84	$0.00
Other / Minor Funds	$3,503,096.36	$3,678,970.00	$175,873.64	$3,678,970.00	$0.00
TOTAL CITYWIDE	**$10,946,661.31**	**$10,755,207.57**	**($191,453.74)**	**$10,755,207.57**	**$0.00**

Final Round Two position: All four budget groupings are now balanced individually, producing a balanced citywide plan of $10,755,207.57 in revenues and $10,755,207.57 in expenditures.

Most Significant Changes Since Round One

- Police technology/software upgrades were reduced from $300,000 to $150,000, a $150,000 reduction, while retaining funding for the LensLock system and PS Trax.
- WWTP operations were reduced from $250,000 to $175,000, a $75,000 reduction based on the revised projected expense.
- Well Projects were reduced to $100,000, with eligible project costs shifted to bond-funded projects.
- General Fund current ad valorem revenue was reset to $385,000 based on an assumption of no increase.
- Water and sewer revenue projections were revised to assume 1% growth and no rate increase.

- The combined Other / Minor Funds were brought into balance through the final fund-level adjustments, including a revised Street Repair allocation and increased 287(g) revenue projection.

General Fund

Round Two position: $3,769,189.19 in revenues and $3,769,189.19 in expenses. The General Fund is balanced.

The synopsis below highlights the most material adjustments and the lines most relevant to Council's workshop discussion. It does not reproduce every individual markup or minor line-by-line change made within the working budget.

Revenue Adjustments

Account	Revenue Line	Round Two	Rationale
10-400-010	Ad Valorem Taxes - Current	$385,000.00	Assumes no increase.
10-400-456	PD Golf Tournament Revenue	$10,000.00	Reduced based on receipts being lower than projected last year.
10-415-365	Warrant Fee	$3,500.00	Increased because collections are performing better than projected.

Expense Adjustments

Account	Expense Line	Round Two	Rationale
10-510-240	Telephone	$13,000.00	Increased expense over last year.
10-510-452	WCAC Quarterly Payment	$12,500.00	Increased expense over last year.
10-520-270	Technology / Software Upgrades	$150,000.00	LensLock system and PS Trax; reduced from $300,000.
10-520-287	Police Events	$10,000.00	Increased expense over last year.
10-580-010	Wages - Park Department	$45,000.00	Part-time staffing only.
10-580-500	Capital Outlay - Park	$10,000.00	Reduced; extends the driving path toward the playground.
10-580-655	Repair and Maintenance	$19,000.00	Includes gutters for the park restroom.

Council-Requested Review

Staff made the requested revisions to accounts 10-520-270, 10-520-920, 10-580-655, 10-580-500, and 10-510-421.

Staff did not reduce accounts 10-520-600 or 10-580-690. These items remain affordable within the balanced General Fund without increasing the projected ad valorem tax yield, and staff recommends retaining them because of their anticipated operational benefit to employees and departmental service delivery.

Enterprise Fund

Round Two position: $2,302,402.54 in revenues and $2,302,402.54 in expenses. The Enterprise Fund is balanced.

The revised Enterprise Fund removes the previously assumed utility-rate increase, retains a conservative 1% growth factor, and reduces major operating and project costs.

Revenue Adjustments

Account	Revenue Line	Round Two	Rationale
40-400-510	Water Sales	$927,685.00	Assumes 1% growth and a 0% rate increase.
40-400-520	Sewer Sales	$283,305.00	Assumes 1% growth and a 0% rate increase.

Expense Adjustments

Account	Expense Line	Round Two	Rationale
40-540-820	WWTP Operation	$175,000.00	Reduced projected expense; down from $250,000.
40-540-901	Well Projects	$100,000.00	Reduced in the Enterprise Fund; eligible costs moved to bond-funded projects.

Municipal Development District

Round Two position: $1,004,645.84 in revenues and $1,004,645.84 in expenses. The MDD Fund is balanced.

Council requested only an approximately $1,000 adjustment to the MDD budget at the prior workshop. No other material MDD revisions require separate discussion in this synopsis.

Other / Minor Funds

Round Two position: $3,678,970.00 in revenues and $3,678,970.00 in expenses. The combined Other / Minor Funds are balanced.

Account / Fund	Line Item	Round Two	Rationale
50-400-585	Water Impact Fees	$340,000.00	New revenue projection.
51-400-580	Sewer Impact Fees	$5,000.00	New revenue projection.
15-500-201	Transfer to MDD	$150,000.00	New expense supported by Hotel Occupancy Tax resources.
Debt Service	2026 Series Bond Principal	$192,195.00	New debt-service expense.
14-500-100	Street Repair	$153,678.64	Reduced expense allocation to bring the Street Maintenance Fund into balance.
19-400-100	287(g) Revenue	$262,500.00	Increased revenue projection based on the revised program estimate.

The combined Other / Minor Funds schedule should still be evaluated fund by fund because these funds include legally or operationally restricted revenues, accumulated special-revenue balances, transfers, impact fees, debt service, and bond proceeds. Following the final adjustments, however, the combined schedule is balanced in addition to each of the City's three major budget groupings.

Consolidated Budget Perspective

Round Two totals $10,755,207.57 in projected revenues and $10,755,207.57 in planned expenditures. Compared with Round One, both projected revenues and planned expenditures decreased by $191,453.74.

The General Fund, Enterprise Fund, MDD, and combined Other / Minor Funds are each balanced independently. Together, they produce a fully balanced citywide budget with no consolidated revenue-over-expense variance.

Budget Component	Revenue	Expense	Over / (Under)	Interpretation
General Fund	$3,769,189.19	$3,769,189.19	$0.00	Balanced operating fund
Enterprise Fund	$2,302,402.54	$2,302,402.54	$0.00	Balanced operating fund
MDD Fund	$1,004,645.84	$1,004,645.84	$0.00	Balanced dedicated fund
Other / Minor Funds	$3,678,970.00	$3,678,970.00	$0.00	Balanced combined schedule
TOTAL	**$10,755,207.57**	**$10,755,207.57**	**$0.00**	**Balanced citywide**

Bottom Line

The Round Two budget responds to Council's requested amendments while preserving the staff priorities that remain affordable within the revised revenue structure. The most substantial reductions are the $150,000 decrease in Police technology/software upgrades and the $75,000 decrease in WWTP operations. The revised plan also removes the assumed increase in current General Fund ad valorem revenue and removes the proposed water and sewer rate increase from Enterprise Fund revenue assumptions.

The working budget therefore presents balanced General Fund, Enterprise Fund, MDD, and combined Other / Minor Funds, resulting in a fully balanced citywide plan of $10,755,207.57.

Source and scope note: Prepared from the prior FY 2026-27 Citywide Budget Overview, the post-workshop changes supplied by staff, and the Round One / Round Two comparison. This synopsis highlights material revisions and Council-requested items; it is not a substitute for the complete line-item budget schedules.

La Vernia

WELCOME HOME

FISCAL YEAR 2026 - 2027

GENERAL FUND

CITY OF LA VERNIA, TEXAS

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
Revenues General Fund									
10-400-010	AD VALORUM TAXES - CURRENT	345,890.00	290,221.17	386,345.00	340,234.13	615,596.00	379,133.77	385,000.00	Assuming no increase
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000.00	894.45	5,000.00	0.00	5,000.00	178.48	200.00	
10-400-020	AD VALORUM TAXES - ATT FEES	750.00	105.60	750.00	0.00	750.00	178.92	200.00	
10-400-025	AD VALORUM TAXES - PEN & INT	2,000.00	1,422.33	2,000.00	2,522.25	2,000.00	2,005.79	2,000.00	
10-400-030	AD VALORUM TAXES - TAX CERT	33.00	0.00	33.00	225.73	33.00	21.51	33.00	
10-400-035	HEB PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-040	POLICE CAR LOAN - GOV CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-045	POLICE PEACE OFFICER ALLOCATIO	0.00	0.00	0.00	0.00	0.00	2,665.96	0.00	
10-400-049	BALL FIELD USAGE	0.00	550.00	0.00	2,780.00	2,200.00	940.00	1,000.00	
10-400-050	PARK USE INCOME	6,000.00	2,945.00	6,000.00	2,215.00	2,200.00	5,097.65	4,500.00	
10-400-051	PARK GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-055	CUSTOMER SERVICE INSPECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-060	FOOD LICENSE INCOME	18,000.00	19,325.00	18,000.00	21,025.00	25,000.00	18,250.00	20,000.00	
10-400-065	PERMITS	95,000.00	417,430.88	105,000.00	49,081.30	100,000.00	83,327.83	100,000.00	
10-400-066	VARIANCE, ZONING, SUP REQUEST	2,000.00	1,581.14	2,000.00	1,341.00	1,500.00	2,250.00	2,000.00	
10-400-067	ENGINEERING FEE INCOME	0.00	0.00	0.00	0.00	0.00	1,500.00	3,500.00	
10-400-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-070	CREDIT CARD REWARD REVENUE	15,000.00	19,994.58	15,000.00	14,624.00	15,000.00	14,013.00	15,000.00	
10-400-071	CONTRACTOR REGISTRATION	3,000.00	3,000.00	3,000.00	5,500.00	5,000.00	2,800.00	3,500.00	
10-400-075	FELPS REBATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-080	INTEREST INCOME	30,000.00	48,888.46	30,000.00	44,096.13	30,000.00	9,111.80	12,000.00	
10-400-090	RESTITUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-095	MISC INCOME	6,000.00	348.39	6,000.00	30.00	250.00	425.30	400.00	
10-400-096	OPIOID SETTLEMENT	0.00	(19.07)	0.00	958.16	0.00	248.41	200.00	
10-400-097	POLICE SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-110	STATE SALES TAX	1,125,000.00	1,290,221.30	1,642,209.00	1,362,309.67	1,400,000.00	1,023,110.69	1,450,000.00	
10-400-111	STREET SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-115	PROPERTY RELIEF SALES TAX	279,924.00	319,332.22	0.00	340,577.43	350,000.18	255,777.68	360,500.19	
10-400-120	MIXED BEVERAGE TAX	25,000.00	28,276.04	25,000.00	29,230.66	24,000.00	20,894.75	23,000.00	
10-400-125	NSF CHECK FEE	25.00	0.00	25.00	35.00	35.00	35.00	35.00	
10-400-150	FRANCHISE TAX	78,000.00	83,178.39	78,000.00	91,364.78	70,000.00	65,798.23	70,000.00	
10-400-151	AMERICAN TOWER LEASE	0.00	16,127.00	0.00	16,610.18	16,700.00	17,109.14	17,000.00	
10-400-152	SALE OF PROPERTY	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	
10-400-155	CERTIFICATE OF OCCUPANCY	3,000.00	3,500.00	3,000.00	1,600.00	1,800.00	1,400.00	1,800.00	
10-400-156	LITTLE LEAGUE ANNUAL FEES	28,000.00	28,540.00	28,500.00	28,530.00	28,500.00	28,500.00	28,500.00	
10-400-190	LEASE PROCEEDS	0.00	0.00	2,550.00	0.00	0.00	0.00	0.00	
10-400-205	GRANT REVENUE PD EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-215	GRANT REVENUE - PARK PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-216	GRANT - CARES ACT - GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-451	LEOSE TRAINING INCOME	950.00	2,526.71	950.00	2,721.13	2,750.00	0.00	2,500.00	
10-400-455	PD NATIONAL NIGHT OUT	1,000.00	607.75	1,000.00	0.00	1,000.00	0.00	1,000.00	
10-400-456	PD GOLF TOURAMENT REVENUE	0.00	17,256.00	0.00	0.00	17,000.00	13,460.00	10,000.00	Less than projected last year
10-400-901	MISCELLANEOUS POLICE INCOME	0.00	0.00	0.00	5,988.50	0.00	0.00	0.00	
10-410-210	COURT HOUSE SECURITY FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-215	COURT COSTS - DEFERRED FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-220	STATE COURT COSTS INCOME ADJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-225	STATE COURT COST INCOME: FIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-230	STATE COURT COSTS INCOME IDF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-235	STATE COURT COSTS INCOME: JR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-240	STATE COURT COSTS INCOME JSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-245	STATE COURT COSTS INCOME: LOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-250	STATE COURT COSTS INCOME MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-257	STATE COURT COSTS - SCHOOL ZON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-260	STATE COURT COST INCOME: ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-265	STATE COURT COSTS INCOME STT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-270	STATE COURT COSTS INCOME: TE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-275	STATE COURT COSTS INCOME TIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-280	STATE COURT COSTS INCOME: WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-284	STATE COURT COSTS DISMISSAL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-285	MISC INCOME	9,500.00	1,705.00	9,500.00	0.00	0.00	0.00	0.00	
10-410-286	LVISD SRO OFFICER	253,670.00	282,632.12	290,568.00	289,656.34	150,000.00	222,281.59	223,000.00	
10-410-290	OMNI COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-296	COPS LVISD	40,000.00	14,696.50	15,000.00	15,653.75	16,000.00	21,355.00	22,000.00	
10-410-297	LVISD ADMINISTRATION FEES	9,000.00	6,778.46	38,056.00	31,016.23	17,000.00	24,790.76	25,000.00	
10-410-298	POLICE REPORTS	550.00	378.00	550.00	491.10	365.00	324.00	365.00	

10-410-300	MDD OVERHEAD TRANSFER IN	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
10-410-301	MDD TRANSFER IN	0.00	0.00	0.00	0.00	0.00	182,273.85	0.00	
10-415-315	INDINGENT DEFENSE FUND (IDF)	300.00	122.12	300.00	57.06	45.00	22.00	45.00	
10-415-320	LOCAL TRAFFIC FINE	1,500.00	789.93	1,500.00	1,369.07	1,000.00	925.37	1,000.00	
10-415-321	LOCAL CONSOLIDATED COURT COST	1,000.00	473.84	1,000.00	323.00	300.00	43.79	75.00	
10-415-325	MOVING VIOLATION FEE (MVF)	25.00	2.38	25.00	0.85	2.00	0.40	2.00	
10-415-330	STATE JURY FEE (JRF)	500.00	220.44	500.00	115.03	90.00	44.00	75.00	
10-415-331	LOCAL JURY	0.00	24.12	100.00	3.85	4.00	0.20	4.00	
10-415-335	STATE JUDICIAL SUPPORT FUND (J	600.00	330.37	600.00	637.40	600.00	66.00	75.00	
10-415-340	STATE CONSOLIDATED COURT COST	30,000.00	1,393.62	30,000.00	34,951.16	27,000.00	22,609.27	24,000.00	
10-415-345	STATE TRAFFIC FINE (STF)	15,000.00	11,418.29	15,000.00	21,632.94	15,500.00	15,013.04	15,500.00	
10-415-350	TECHNOLOGY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-415-355	FINE	45,000.00	31,177.84	45,000.00	51,775.56	40,000.00	21,230.55	25,000.00	
10-415-360	TIME PAYMENT FEE	750.00	248.38	750.00	130.40	120.00	195.00	120.00	
10-415-365	WARRANT FEE	7,000.00	7,083.45	7,000.00	5,510.68	5,000.00	2,946.67	3,500.00	Performing better than projected
10-415-370	ADMINISTRATIVE FEE	800.00	676.41	800.00	1,828.74	1,400.00	1,471.00	1,500.00	
10-415-371	DISMISSAL FEE	1,800.00	480.00	1,800.00	950.00	650.00	250.00	350.00	
10-415-372	ARREST FEE	3,000.00	1,781.59	3,000.00	2,841.03	2,200.00	1,818.63	1,900.00	
10-415-375	COLLECTION FEE (AMS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-415-380	OMNI COLLECTION FEE	3,000.00	2,256.28	3,000.00	1,875.33	1,600.00	689.47	800.00	
10-415-385	DEFERRED FEE	15,000.00	9,888.92	15,000.00	21,884.39	16,000.00	19,779.40	20,000.00	
10-415-390	CHILD SAFETY FINE	50.00	0.00	50.00	0.00	0.00	0.00	0.00	
10-415-391	SCHOOL ZONE VIOLATION FEE	750.00	1,102.90	750.00	525.00	500.00	400.00	500.00	
10-415-392	TRUANCY PREVENTION FEE	2,000.00	1,464.97	2,000.00	2,675.44	2,000.00	1,795.00	2,000.00	
10-415-393	SEATBELT FEE	400.00	(13,297.12)	400.00	(9,614.84)	5.00	137.10	5.00	
10-415-394	LOCAL TRUANCY PREVENTION	20.00	0.00	20.00	0.00	5.00	0.00	5.00	
10-415-395	RESTITUTION INCOME	0.00	200.00	0.00	0.00	0.00	0.00	0.00	
10-415.310	COURT SECURITY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-300	GAIN ON SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-403	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-285	PD BUILDING LOAN PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-900-100	TRANSFER IN	0.00	0.00	12,666.00	0.00	0.00	0.00	822,500.00	PD's 287 (g) program ($7,500 per officer), CO 2026 reimbursement resolution proceeds ($500,000)
								$3,780,189.19	Revenues
Expenses									
10-500-010	WAGES - CODE ENFORCEMENT	0.00	0.00	15,400.00	21,399.18	31,662.54	17,290.92	43,891.33	
10-500-015	OVERTIME	0.00	0.00	400.00	221.04	400.00	0.00	400.00	
10-500-110	SOCIAL SECURITY	0.00	0.00	1,778.00	1,603.22	2,452.78	1,196.88	3,388.29	
10-500-115	TMRS	0.00	0.00	778.00	1,063.24	1,574.27	879.52	2,719.49	
10-500-150	EMPLOYEE INSURANCE	0.00	0.00	20.00	12.24	20.00	0.00	11,718.04	
10-500-220	OFFICE SUPPLIES	0.00	0.00	200.00	133.26	1,000.00	1,037.57	1,200.00	
10-500-230	DUES AND SUBSCRIPTIONS	0.00	0.00	100.00	100.00	100.00	0.00	100.00	
10-500-240	TELEPHONE	0.00	0.00	0.00	0.00	600.00	389.63	550.00	
10-500-250	UNIFORMS	0.00	39.94	0.00	0.00	70.00	67.98	140.00	
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	8,000.00	4,500.00	0.00	4,500.00	692.50	0.00	15,300.00	$3,612,576.37
10-500-300	CONTRACT SERVICES - BV	100,000.00	28,853.61	300,000.00	305,122.53	100,000.00	15,140.12	50,000.00	
10-500-301	FIRE INSPECTIONS SERVICES	24,000.00	9,000.00	12,000.00	12,000.00	12,000.00	9,000.00	12,000.00	
10-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-500-320	WORKERS COMP INSURANCE	500.00	457.00	100.00	0.00	144.28	42.38	190.31	
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	30,000.00	15,842.50	0.00	4,313.78	0.00	(360.00)	0.00	
10-500-425	MUNI CODES	5,500.00	6,766.73	7,223.36	7,223.36	7,500.00	6,461.76	7,500.00	
10-500-450	EMPLOYEE TRAINING	0.00	75.00	774.00	774.00	1,000.00	65.34	1,000.00	
10-500-920	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
10-510-010	WAGES - GENERAL	185,961.00	176,510.60	222,958.00	215,380.60	196,188.72	170,195.89	247,675.59	Including raises
10-510-015	OVERTIME	0.00	524.89	0.00	0.00	500.00	0.00	500.00	
10-510-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-110	PAYROLL TAXES	14,226.00	13,607.42	17,056.00	16,062.95	15,008.44	12,748.66	18,947.18	
10-510-115	TMRS	9,715.00	9,571.09	11,259.00	10,859.01	9,632.87	8,496.71	15,207.28	
10-510-150	EMPLOYEE INSURANCE	24,100.00	25,264.65	31,690.00	30,965.14	32,323.56	23,593.18	35,094.12	
10-510-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-210	OFFICE EXPENSE	4,000.00	3,492.92	3,000.00	4,130.63	3,150.00	1,383.82	3,150.00	
10-510-212	OFFICE EQUIPMENT RENTALS	8,000.00	8,407.26	8,000.00	7,670.79	8,000.00	1,438.33	2,000.00	
10-510-214	BUILDING EXPENSE - CH	15,000.00	33,692.47	59,027.04	45,955.47	10,000.00	7,295.67	25,500.00	Security system upgrade at City Hall, Mayors podcast system, front window intercom
10-510-215	OFFICE CLEANING	6,800.00	6,375.00	6,800.00	6,500.00	6,800.00	4,750.00	6,800.00	
10-510-220	OFFICE SUPPLIES	3,000.00	3,254.27	2,500.00	3,918.77	5,350.00	2,616.14	4,350.00	
10-510-230	DUES AND SUBSCRIPTIONS	2,300.00	1,355.88	2,300.00	2,121.72	2,300.00	2,361.26	2,650.00	Shared staff Adobe Acount
10-510-240	TELEPHONE	13,500.00	8,353.97	10,000.00	16,874.84	10,000.00	4,260.13	13,000.00	Increased expense over last year
10-510-250	UNIFORMS	200.00	56.88	900.00	953.50	900.00	490.48	900.00	

	LAWN CARE	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	48,300.00	82,961.36	65,000.00	80,579.27	35,000.00	44,133.14	50,000.00	Bucs and Chigs modules, swap the camera for council meetings for upgrades to muni meetings software, webcam for conference room
10-510-290	UTILITIES	8,000.00	9,556.76	8,500.00	9,042.65	8,500.00	4,820.35	8,500.00	
10-510-300	NATIONAL NIGHT EXPENSES	3,000.00	1,678.53	214.22	1,622.96	0.00	0.00	0.00	
10-510-310	PROPERTY & LIABILITY INSURANCE	16,700.00	16,699.92	25,000.00	14,781.39	20,000.00	10,528.00	15,000.00	
10-510-320	WORKERS COMP INSURANCE	450.00	315.18	557.00	260.95	490.47	490.47	607.05	
10-510-330	BONDING	50.00	0.00	0.00	0.00	50.00	0.00	50.00	
10-510-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	2,500.00	14,596.00	0.00	(3,976.25)	0.00	
10-510-420	LEGAL & PROFESSIONAL - LEGAL	15,000.00	19,227.98	15,000.00	12,939.60	17,500.00	12,042.62	17,500.00	
10-510-421	LEGAL & PROFESSIONAL - COLLECT	5,000.00	0.00	9,500.00	0.00	9,500.00	2,444.84	4,500.00	
10-510-435	FOOD LICENSE EXPENSE	6,000.00	6,100.00	6,000.00	7,140.00	6,000.00	3,850.00	6,000.00	
10-510-450	EMPLOYEE TRAINING	6,000.00	15,744.01	4,500.00	19,521.46	4,500.00	10,763.15	10,000.00	GFOAT membership for Jenn
10-510-452	WCAC QUARTERLY PAYMENT	6,000.00	7,415.12	8,000.00	9,881.57	8,500.00	9,631.20	12,500.00	Increased expense over last year
10-510-460	AUDIT EXPENSE	9,400.00	9,350.00	32,057.16	16,028.58	32,000.00	9,400.00	18,000.00	
10-510-465	ELECTION EXPENSE	2,000.00	945.00	1,435.70	1,435.70	2,000.00	662.00	6,200.00	Election for street tax
10-510-470	BANK SERVICE CHARGES	2,500.00	1,925.90	2,500.00	668.56	4,000.00	5,858.05	4,000.00	
10-510-475	CONTRACT LABOR	0.00	0.00	0.00	0.00	24,000.00	15,000.00	0.00	
10-510-490	ADVERTISING	900.00	716.52	600.00	1,009.55	900.00	1,165.76	1,300.00	
10-510-600	VEHICLE PURCHASE	0.00	0.00	15,065.94	(151.00)	0.00	0.00	0.00	
10-510-610	VEHICLE FUEL	0.00	0.00	800.00	790.41	800.00	320.89	800.00	
10-510-620	VEHICLE REPAIR	0.00	0.00	1,000.00	1,028.26	1,000.00	464.53	800.00	
10-510-690	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-700	LIBRARY DONATION	1,000.00	156.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	
10-510-710	CHILD ADVOCACY	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	
10-510-720	ANIMAL CONTROL CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	
10-510-900	CONTINGENCY FUND	0.00	0.00	0.00	0.00	67,628.82	0.00	224,829.58	Reduced
10-510-920	MISCELLANEOUS EXPENSE	3,500.00	4,314.65	2,500.00	2,353.14	2,500.00	2,829.04	2,500.00	
10-515-010	WAGES - COURT	48,500.00	41,837.17	26,986.00	30,063.23	30,171.96	26,674.70	41,100.80	
10-515-015	OVERTIME	0.00	0.00	300.00	221.04	0.00	0.00	400.00	
10-515-110	PAYROLL TAXES	3,705.00	3,219.54	2,064.00	1,923.00	2,308.15	1,619.86	3,174.81	
10-515-115	TMRS	2,170.00	1,748.24	1,013.00	1,156.10	1,481.44	1,048.46	2,548.15	
10-515-150	EMPLOYEE INSURANCE	1,000.00	101.34	20.00	12.24	20.00	0.00	11,718.04	
10-515-220	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	150.00	508.22	550.00	
10-515-230	DUES AND SUBSCRIPTIONS	200.00	0.00	0.00	0.00	200.00	0.00	100.00	
10-515-250	UNIFORMS	0.00	0.00	0.00	0.00	70.00	76.00	140.00	
10-515-270	COURT TECHNOLOGY	0.00	0.00	0.00	0.00	892.50	0.00	300.00	
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	10,000.00	3,120.00	3,000.00	5,246.60	3,000.00	3,240.00	3,300.00	
10-515-320	WORKERS COMP INSURANCE	104.00	70.34	80.00	58.24	75.43	42.38	124.30	
10-515-415	PROSECUTOR SERVICES	7,500.00	1,507.50	10,000.00	8,035.38	11,000.00	7,731.26	11,000.00	
10-515-420	JURY EXPENSE	200.00	(3.04)	200.00	(58.29)	200.00	(35.46)	2,000.00	
10-515-450	EMPLOYEE TRAINING	600.00	877.30	300.00	300.00	1,300.00	750.00	1,300.00	
10-515-474	OMNI COLLECTION	1,600.00	810.00	800.00	1,014.00	1,600.00	1,608.00	1,800.00	
10-515-550	STATE COURT COSTS	40,000.00	0.00	20,000.00	43,109.47	20,000.00	33,918.66	30,000.00	
10-520-010	WAGES - POLICE	928,635.00	833,486.79	959,480.00	869,554.04	996,106.06	758,456.89	1,202,163.08	Including raises
10-520-011	CONTRACT LABOR	20,000.00	20,662.50	20,000.00	21,150.00	22,000.00	25,900.00	28,000.00	
10-520-012	SHIFT DIFFERENTIAL	11,000.00	6,250.00	11,000.00	6,750.00	5,200.00	4,575.00	5,200.00	
10-520-015	OVERTIME	15,000.00	21,732.31	25,000.00	34,571.28	25,200.00	16,339.60	40,800.00	
10-520-110	PAYROLL TAXES	71,041.00	63,742.32	73,400.00	68,068.78	78,527.71	58,583.66	91,965.48	
10-520-115	TMRS	48,275.00	45,348.11	48,454.00	49,343.13	50,401.45	38,593.00	73,812.81	
10-520-150	EMPLOYEE INSURANCE	125,065.00	112,339.82	137,325.00	110,230.00	135,843.28	93,294.37	175,470.00	
10-520-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-160	MEDICAL COST	3,000.00	1,540.41	0.00	0.00	3,000.00	0.00	1,000.00	
10-520-210	OFFICE EXPENSE	1,500.00	1,103.69	5,462.84	4,960.55	5,500.00	5,124.27	5,500.00	
10-520-220	OFFICE SUPPLIES	1,500.00	1,465.20	1,500.00	1,265.48	3,784.13	2,552.25	3,300.00	
10-520-230	BUILDING EXPENSE	0.00	0.00	250,000.00	0.00	26,000.00	18,961.35	26,000.00	
10-520-240	TELEPHONE	8,500.00	16,130.21	14,000.00	19,062.49	15,500.00	12,975.45	15,500.00	
10-520-250	UNIFORMS	12,500.00	15,729.72	3,500.00	3,641.24	13,500.00	6,965.66	10,000.00	
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	37,600.00	20,225.75	55,000.00	55,594.27	55,000.00	54,977.34	150,000.00	Lenslock system, PS TRAX
10-520-287	POLICE EVENTS	0.00	15,499.91	0.00	(1,217.83)	5,200.00	13,160.97	10,000.00	Increased expense over last year
10-520-290	UTILITIES	0.00	0.00	500.00	1,417.70	2,000.00	3,274.47	5,500.00	
10-520-310	PROPERTY & LIABILITY INSURANCE	15,700.00	15,656.17	69,878.26	34,939.13	50,000.00	30,656.03	40,000.00	
10-520-320	WORKERS COMP INSURANCE	23,200.00	23,105.37	30,000.00	20,924.20	38,904.58	22,165.44	45,083.86	
10-520-325	UNEMPLOYMENT TWC	0.00	(2,308.00)	0.00	0.00	0.00	0.00	0.00	
10-520-330	BONDING	100.00	0.00	0.00	0.00	100.00	0.00	100.00	
10-520-400	PROFESSIONAL FEES	500.00	0.00	0.00	0.00	500.00	129.29	500.00	
10-520-450	EMPLOYEE TRAINING	6,000.00	11,921.40	3,500.00	2,921.00	9,000.00	11,773.97	9,000.00	
10-520-451	LEOSE TRAINING EXPENSE	750.00	395.00	750.00	600.00	750.00	0.00	750.00	

10-520-452	LEOSE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-476	CONTRACT SERVICES CAMERA	16,000.00	16,300.00	16,000.00	15,000.00	16,000.00	15,000.00	16,000.00	
10-520-477	LAB TEST	100.00	0.00	100.00	0.00	100.00	0.00	100.00	
10-520-478	K-9 CONTRACT LABOR	4,000.00	3,724.22	4,000.00	3,172.30	4,000.00	1,581.14	4,000.00	
10-520-479	COPS LVISD CONTRACT PAY	40,000.00	29,233.60	20,000.00	18,746.75	40,000.00	16,114.99	21,000.00	
10-520-480	EVIDENCE SUPPLIES	2,000.00	1,240.35	500.00	396.60	2,000.00	265.98	1,000.00	
10-520-485	EXPLORER PROGRAM	1,000.00	1,198.48	1,000.00	(415.10)	1,000.00	1,000.00	1,000.00	
10-520-490	ADVERTISING	0.00	0.00	0.00	290.00	600.00	54.13	600.00	
10-520-600	VEHICLE PURCHASE	3,600.00	3,517.00	0.00	0.00	0.00	0.00	400,000.00	5 new ford explorers, one new motorbike
10-520-610	VEHICLE FUEL	50,000.00	44,765.53	50,000.00	44,212.29	55,000.00	30,867.16	55,000.00	
10-520-620	VEHICLE REPAIR	36,400.00	39,980.86	42,000.00	48,600.87	52,500.00	37,893.77	52,500.00	
10-520-690	EQUIPMENT PURCHASES	15,000.00	14,545.50	500.00	30,683.38	38,000.00	39,012.58	38,000.00	
10-520-700	WILSON COUNTY SOFTWARE	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	
10-520-910	WCSO DISPATCH	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	
10-520-920	MISCELLANEOUS	5,000.00	5,858.02	5,000.00	6,572.73	5,000.00	3,319.33	5,000.00	
10-550-010	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-110	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-115	TMRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-150	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-320	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-580-010	WAGES - PARK DEPARTMENT	75,825.00	78,065.57	87,994.00	77,442.95	85,285.20	68,076.98	45,000.00	Part time only
10-580-015	OVERTIME	4,000.00	4,785.80	3,500.00	3,430.48	4,000.00	628.14	0.00	
10-580-110	PAYROLL TAXES	5,985.00	6,321.41	6,732.00	6,112.30	6,830.32	5,281.73	1,000.00	
10-580-115	TMRS	4,085.00	5,209.04	4,444.00	4,515.66	4,383.90	3,401.84	1,000.00	
10-580-150	EMPLOYEE INSURANCE	19,245.00	22,724.22	21,127.00	25,217.12	21,549.04	14,730.69	20.00	
10-580-240	TELEPHONE	700.00	961.13	800.00	1,038.54	900.00	975.48	1,200.00	
10-580-250	UNIFORMS	1,350.00	1,957.13	2,000.00	1,939.01	2,000.00	2,281.44	500.00	
10-580-290	UTILITIES - PARK	8,000.00	10,395.18	10,000.00	12,529.06	11,400.00	9,425.04	11,400.00	
10-580-310	PROPERTY & LIABILITY INSURANCE	6,000.00	5,218.73	0.00	0.00	6,000.00	3,456.78	6,000.00	
10-580-320	WORKERS COMP INSURANCE	400.00	257.41	437.00	213.12	438.05	1,587.00	300.00	
10-580-450	EMPLOYEE TRAINING	200.00	0.00	200.00	200.00	500.00	0.00	500.00	
10-580-500	CAPITAL OUTLAY- PARK	0.00	0.00	0.00	0.00	112,500.00	53,388.79	10,000.00	Extend driving path towards playground (reduced)
10-580-600	VEHICLE PURCHASE	210.00	209.96	0.00	0.00	0.00	0.00	0.00	
10-580-610	VEHICLE FUEL	3,500.00	5,481.65	4,500.00	4,123.46	5,500.00	1,792.82	3,000.00	
10-580-620	VEHICLE REPAIR	3,500.00	7,235.38	12,000.00	11,772.81	6,000.00	2,761.46	5,000.00	
10-580-655	REPAIR AND MAINTENANCE	2,000.00	3,499.81	2,500.00	2,602.88	13,900.00	16,046.16	10,000.00	Gutters for park restroom
10-580-660	TOOLS	300.00	0.00	300.00	936.73	1,000.00	728.01	1,000.00	
10-580-670	CITY PARK SUPPLIES	4,500.00	7,386.64	4,500.00	6,319.09	5,500.00	2,741.27	4,500.00	
10-580-690	PARK EQUIPMENT	7,000.00	7,672.57	15,000.00	14,575.21	19,500.00	1,376.56	19,500.00	Auto gates
10-800-100	CAPITAL OUTLAY	0.00	10,515.12	0.00	362,349.59	0.00	0.00	0.00	
10-800-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	(5,582.92)	0.00	
								$3,769,189.19	Expenses
								[illegible]	Balanced

La Vernia

WELCOME HOME

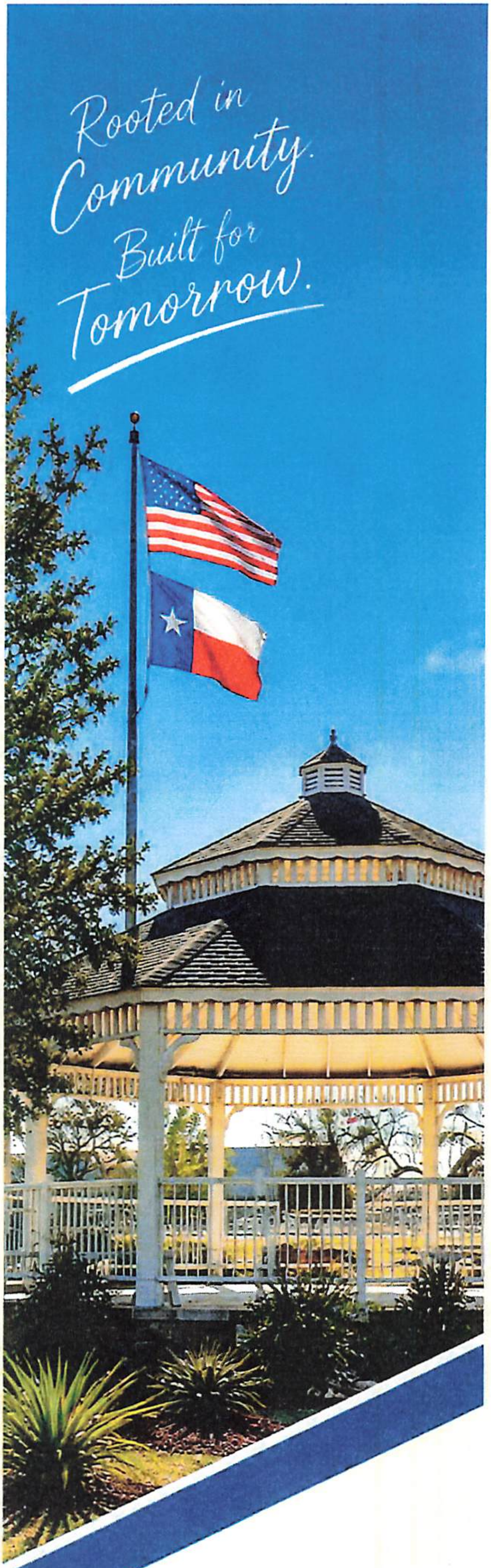
FISCAL YEAR 2026 - 2027

ENTERPRISE FUND

CITY OF LA VERNIA, TEXAS

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
Revenues Enterprise Fund									
40-400-095	MISC INCOME	1,000.00	9,912.59	1,000.00	0.00	0.00	0.00	0.00	Revenues now adjusted in planning for FY 27
40-400-125	NSF CHECK FEE	200.00	540.00	200.00	315.00	220.00	175.00	220.00	
40-400-505	SALES TAX INCOME	28,000.00	0.00	0.00	0.00	25,000.00	24,855.62	31,000.00	
40-400-510	WATER SALES	785,000.00	769,672.53	835,000.00	1,061,089.12	918,500.00	852,492.44	927,685.00	Assumes a 1% growth and 0% rate increase
40-400-520	SEWER SALES	245,000.00	247,725.11	255,000.00	327,197.28	280,500.00	277,539.10	283,305.00	Assumes a 1% growth and 0% rate increase
40-400-525	INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-530	PENALTIES	7,000.00	9,854.91	7,000.00	12,585.30	9,000.00	11,084.15	9,000.00	
40-400-535	METER TAMPERING FEE	0.00	75.00	0.00	0.00	0.00	0.00	0.00	
40-400-540	OPER & MAINTENANCE	30,000.00	29,694.00	30,000.00	29,964.00	30,000.00	25,968.25	30,000.00	
40-400-550	GARBAGE SALES	380,000.00	426,268.47	420,000.00	506,342.08	420,000.00	388,225.66	441,000.00	
40-400-555	OVERPAYMENT	8,000.00	0.00	8,000.00	0.00	0.00	7,011.64	0.00	
40-400-560	NEW WATER METER FEES	13,000.00	0.00	13,000.00	4,363.48	13,000.00	3,525.74	13,000.00	
40-400-562	NEW WATER CONSTRUCTIONS FEE	8,000.00	0.00	8,000.00	9,125.24	10,000.00	13,724.74	10,000.00	
40-400-565	NEW SEWER CONSTRUCTION FEES	3,000.00	0.00	3,000.00	0.00	3,000.00	5,781.14	3,000.00	
40-400-570	RECONNECTIONS	4,000.00	2,950.00	4,000.00	4,400.00	4,000.00	4,412.71	4,000.00	
40-400-575	DRAINAGE IMPACT FEES	0.00	0.00	0.00	0.00	7,500.00	700.00	9,042.54	
40-400-590	WATER DEPOSITS	18,000.00	0.00	18,000.00	0.00	21,000.00	13,018.35	21,000.00	
40-400-591	ADMIN FEE	5,000.00	3,125.00	5,000.00	2,850.00	2,500.00	1,600.00	2,500.00	
40-400-592	GREASE TRAP PERMITS	500.00	0.00	500.00	0.00	0.00	0.00	0.00	
40-400-593	CIVIL INSPECTIONS REVENUE							5,000.00	
40-400-595	ADJUSTMENTS	1,000.00	0.00	1,000.00	0.00	1,300.00	2,981.61	1,300.00	
40-400-825	METER REPLACEMENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-901	WELL PROJECTS 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-902	INFRASTRUCTURE GRANT LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-903	NEW LOAN WATER WELL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-440-100	FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-900-100	TRANSFER IN	0.00	0.00	16,399.87	0.00	0.00	30,000.00	511,350.00	This number is based on reimbursment resolution projects
								2,302,402.54	Revenue
Expenses									
40-500-500	CONTINGENCY	0.00	0.00	0.00	0.00	114,718.17	82,523.86	143,645.98	
40-540-010	WAGES	169,860.00	161,020.05	182,978.00	165,070.31	325,849.28	228,333.25	266,563.98	
40-540-015	OVERTIME	12,000.00	12,306.53	10,000.00	10,385.30	16,000.00	12,763.49	18,500.00	
40-540-110	PAYROLL TAXES	13,000.00	12,812.40	13,998.00	12,528.51	26,060.22	17,126.80	20,392.14	
40-540-115	TMRS	8,870.00	9,215.55	9,240.00	6,750.36	16,649.64	11,353.48	16,299.98	
40-540-120	ON CALL PAY	1,600.00	1,830.00	1,600.00	1,290.00	1,540.00	1,080.00	1,600.00	
40-540-150	EMPLOYEE INSURANCE	29,597.00	29,703.83	31,952.00	25,790.51	64,458.26	38,526.37	52,641.18	
40-540-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-540-210	OFFICE EXPENSE	1,750.00	1,859.44	1,500.00	2,851.88	1,356.40	725.68	1,000.00	
	BUILDING EXPENSE							84,000.00	
40-540-220	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	393.60	393.60	0.00	
40-540-230	DUES AND SUBSCRIPTIONS	4,000.00	1,803.75	2,500.00	1,903.75	4,000.00	5,793.76	5,000.00	
40-540-240	TELEPHONE	4,500.00	4,874.80	4,500.00	5,892.05	7,500.00	4,779.23	6,000.00	
40-540-250	UNIFORMS	0.00	0.00	0.00	0.00	5,000.00	5,292.30	5,000.00	
40-540-260	POSTAGE	3,500.00	3,170.38	3,500.00	3,395.00	3,500.00	3,421.49	1,500.00	
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	2,800.00	0.00	2,800.00	1,500.00	16,400.00	12,058.00	14,000.00	
40-540-280	RETURNED CHECK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

40-540-281	DEPOSIT REFUND	4,500.00	0.00	0.00	0.00	0.00	1,682.12	0.00	
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	7,500.00	0.00	0.00	0.00	0.00	7,333.77	0.00	
40-540-290	UTILITIES	74,053.00	102,493.61	95,000.00	98,238.80	95,000.00	72,218.06	95,000.00	
40-540-310	PROPERTY & LIABILITY INSURANCE	10,200.00	10,124.32	9,700.00	0.00	57,700.00	28,871.00	45,000.00	
40-540-320	WORKERS COMP INSURANCE	6,000.00	1,253.15	6,000.00	5,490.36	2,758.83	4,780.00	995.33	
40-540-400	PROFESSIONAL FEES	4,000.00	0.00	0.00	0.00	4,000.00	0.00	1,000.00	
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	58,431.10	70,000.00	18,073.80	30,000.00	
40-540-411	PERMITS & INSPECTIONS	6,000.00	6,523.78	6,000.00	5,572.86	6,000.00	4,221.33	6,000.00	
40-540-413	CIVIL INSPECTIONS							5,000.00	
40-540-450	EMPLOYEE TRAINING & LICENSING	3,000.00	2,311.98	5,000.00	4,649.00	6,700.00	7,933.13	10,000.00	
40-540-455	CRWA MEETING REIMBURSEMENT	300.00	0.00	300.00	0.00	300.00	0.00	300.00	
40-540-460	AUDIT EXPENSE	9,400.00	9,350.00	9,400.00	2,671.42	9,400.00	9,400.00	10,000.00	
40-540-471	PAYCLIX EXPENSE	9,000.00	15,058.42	12,000.00	18,024.12	12,000.00	13,541.69	17,000.00	
40-540-490	ADVERTISING	250.00	0.00	2,635.46	1,135.46	3,000.00	0.00	3,000.00	
40-540-610	VEHICLE FUEL	500.00	20.00	0.00	0.00	20,500.00	11,844.30	20,500.00	
40-540-620	VEHICLE REPAIR	10,000.00	46,352.17	13,000.00	13,920.23	16,000.00	16,675.42	20,000.00	
40-540-660	TOOLS	0.00	0.00	0.00	0.00	3,100.00	1,101.49	7,500.00	
40-540-690	EQUIPMENT	0.00	0.00	0.00	0.00	15,000.00	14,489.98	31,000.00	
40-540-710	GARBAGE COLLECTION EXPENSE	275,000.00	380,405.25	350,000.00	414,685.18	350,000.00	318,787.12	367,500.00	
40-540-720	SALES TAX EXPENSE	28,000.00	2,827.18	0.00	0.00	0.00	24,587.85	31,000.00	
40-540-805	VALVE REPAIR	0.00	0.00	5,000.00	0.00	5,000.00	0.00	46,000.00	
40-540-810	SUPPLIES AND REPAIRS	232,500.00	137,345.94	290,000.00	306,534.56	323,500.00	264,151.04	323,500.00	
40-540-820	WWTP OPERATION	165,000.00	312,369.01	150,000.00	167,640.85	150,000.00	113,175.33	175,000.00	Reduced projected expense
40-540-825	METER REPLACEMENT	0.00	0.00	100,000.00	73,488.07	100,000.00	80,874.71	50,000.00	
40-540-830	WATER ANALYSIS LAB	7,000.00	9,581.00	12,000.00	14,577.00	15,000.00	9,475.00	15,000.00	
40-540-840	CHEMICALS	18,000.00	29,183.29	28,000.00	32,507.29	30,000.00	17,241.13	30,000.00	
40-540-880	BULK WATER PURCHASE	45,000.00	127,431.40	50,000.00	47,726.24	50,000.00	22,825.06	50,000.00	
40-540-889	WATER PROJECT CONTINGENCY	0.00	0.00	0.00	0.00	15,392.00	15,392.00	15,392.00	
40-540-901	WELL PROJECTS	0.00	7,765.00	155,283.80	82,575.55	175,000.00	62,137.50	100,000.00	moved expense to bond funded projects
40-540-902	LAND LEASE	45,000.00	29,156.00	45,000.00	47,248.98	45,000.00	50,163.46	59,526.17	
40-540-906	EQUIPMENT PURCHASE	1,500.00	697.82	1,500.00	1,197.99	59,500.00	45,471.89	50,000.00	
40-540-908	DEPRECIATION	0.00	441,635.00	0.00	446,887.53	0.00	0.00	0.00	
40-540-910	SARA LOAN PRINCIPAL							42,181.64	
40-540-913	SARA LOAN INTEREST							3,864.14	
40-540-920	MISCELLANEOUS EXPENSE	500.00	400.00	7,381.55	3,451.10	8,000.00	2,972.36	5,000.00	
40-599-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
								2,302,402.54	Expense
								0.00	Balanced



La Vernia

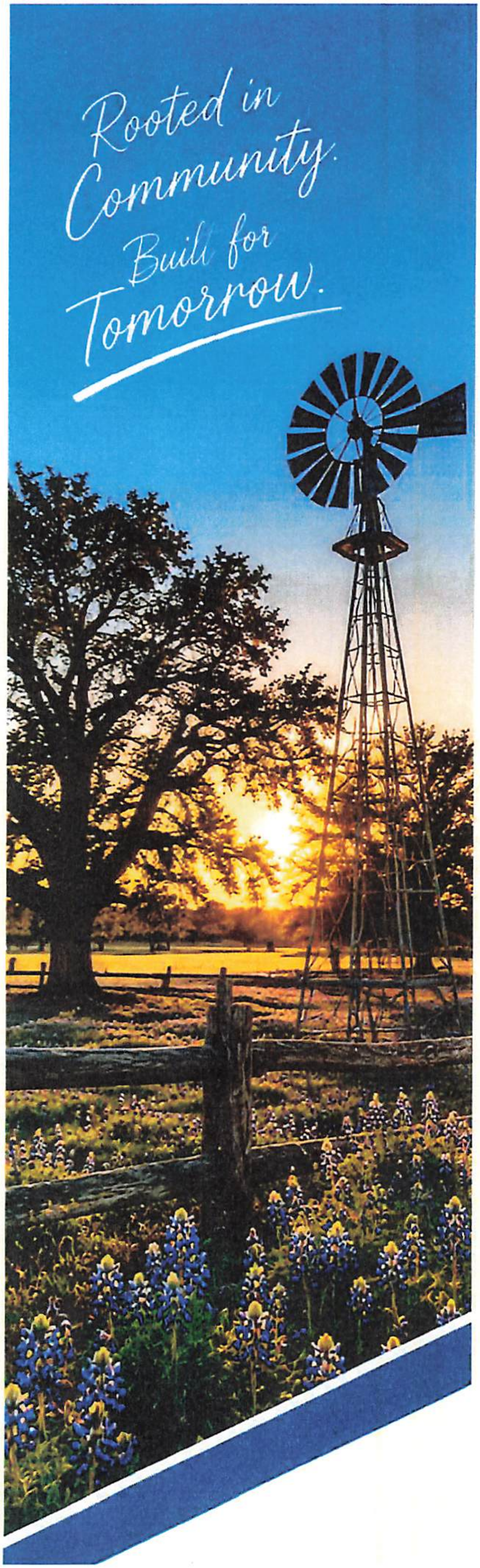
WELCOME HOME

FISCAL YEAR 2026 - 2027

MUNICIPAL DEVELOPMENT DISTRICT FUND

CITY OF LA VERNIA, TEXAS

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
Revenues MDD Fund									
12-400-080	BANK INTEREST	4,500.00	26,221.91	12,500.00	15,324.64	10,000.00	513.02	10,000.00	
12-400-095	MISC INCOME	0.00	494.95	0.00	0.00	0.00	0.00	0.00	
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-400-110	SALES TAX	350,000.00	624,802.17	551,050.00	666,173.06	585,000.00	502,573.11	604,578.91	
12-400-120	EVENT VENDORS/DONATIONS	7,500.00	42,105.62	25,000.00	67,111.38	40,000.00	30,821.86	390,066.93	
12-400-130	TRANSFER FROM HOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
								1,004,645.84	Revenue
Expenses									
12-500-010	WAGES - MDD	38,355.00	42,000.35	55,004.00	72,438.49	118,045.20	84,968.60	122,827.10	
12-500-015	OVERTIME	0.00	0.00	0.00	0.00	2,000.00	0.00	1,000.00	
12-500-050	PAYROLL TAXES	2,935.00	3,176.62	4,208.00	5,412.49	7,537.76	6,477.69	9,396.27	
12-500-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	(1,505.63)	0.00	
12-500-115	TMRS	2,005.00	2,263.09	2,778.00	3,594.83	4,837.96	4,200.15	7,541.58	
12-500-150	EMPLOYEE INSURANCE	9,625.00	707.76	800.00	2,098.04	21,549.04	13,597.56	23,396.08	
12-500-220	OFFICE SUPPLIES	4,000.00	4,671.84	4,000.00	4,338.68	4,000.00	3,220.93	5,000.00	Christmas Storage Materials
12-500-230	SUBSCRIPTIONS	2,500.00	1,345.94	14,500.00	15,436.94	17,600.00	15,248.59	18,700.00	
	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	280.00	
12-500-240	TELEPHONE	800.00	506.80	800.00	1,046.58	800.00	1,522.81	3,000.00	
12-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-320	WORKERS COMP INSURANCE	200.00	67.80	138.00	56.13	246.33	246.33	304.81	
12-500-400	FACILITY & OVERHEAD COST TO GF	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
12-500-410	ENGINEERING	5,000.00	545.00	0.00	0.00	5,000.00	0.00	5,000.00	
12-500-420	LEGAL	3,000.00	86.00	1,500.00	931.50	3,000.00	2,841.96	3,200.00	
12-500-430	EQUIPMENT EXPENSE	0.00	0.00	63,193.20	31,685.74	63,785.00	43,032.75	70,000.00	Christmas Tree, Titan Array System
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000.00	2,333.36	5,000.00	6,145.37	5,000.00	2,727.43	6,000.00	
12-500-455	BUSINESS RECRUITMENT	100.00	0.00	200.00	119.43	500.00	1,250.00	36,000.00	Retail Coach
12-500-456	ECONOMIC DEVELOPMENT	5,000.00	5,000.00	2,000.00	1,133.07	1,700.50	2,860.01	19,000.00	New pole banners, shop local rewards program
12-500-460	EVENT PLANNING	118,000.00	214,954.34	150,000.00	194,199.40	250,000.00	148,467.30	300,000.00	
12-500-465	COMMUNITY PROGRAMS	0.00	0.00	0.00	0.00	6,700.00	6,093.01	8,000.00	Year round programing
12-500-470	ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	78,859.48	0.00	4,299.50	4,299.50	0.00	
12-500-471	BANK SERVICE CHARGES							5,000.00	
12-500-475	CONSULTING/DEVELOPMENT/PLAN	15,000.00	162,208.00	78,887.08	300.00	300,000.00	121,955.33	160,000.00	377 support and city cap projects
	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
12-500-476	ADVERTISING	7,500.00	222.00	2,500.00	1,649.67	10,000.00	6,244.03	10,000.00	
12-500-477	FACADE/BEAR GRANTS	15,000.00	9,371.04	45,000.00	20,000.00	50,000.00	0.00	55,000.00	Business incubator program, rename this line item community grants
12-500-500	CONTINGENCY	263,030.00	0.00	649,268.09	0.00	107,752.31	0.00	75,000.00	
12-500-600	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-700	PD BUILDING LOAN 2025	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	
12-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	750,295.03	0.00	0.00	0.00	
12-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	183,273.85	0.00	
								1,004,645.84	Expense
								0.00	Balanced



La Vernia

WELCOME HOME

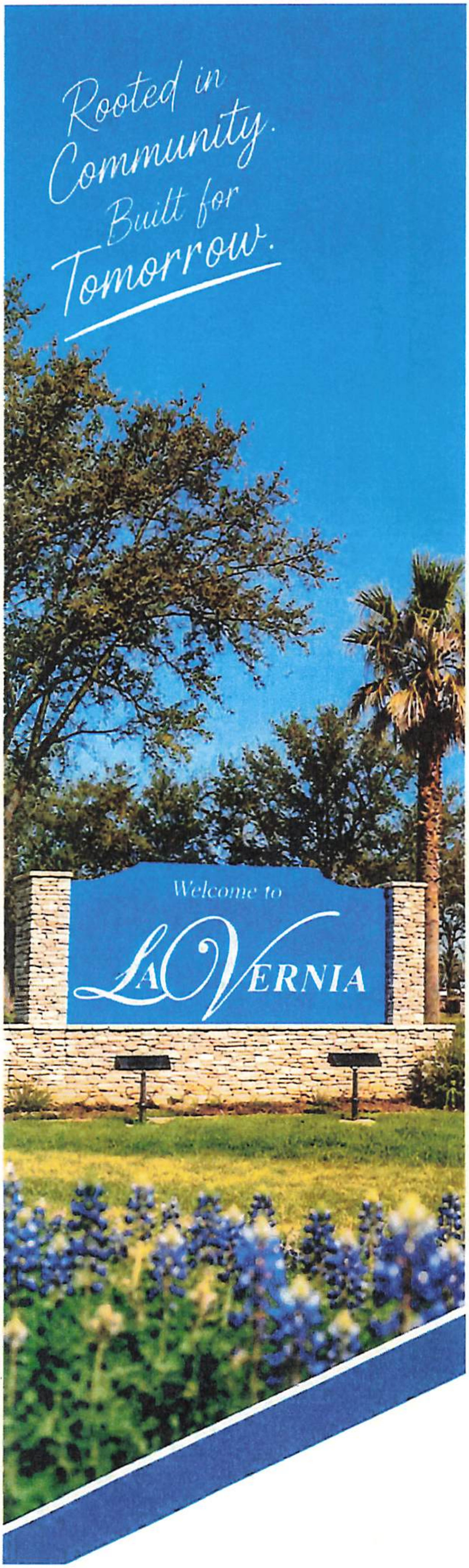
FISCAL YEAR 2026 - 2027

ALL OTHER RESTRICTED FUNDS

CITY OF LA VERNIA, TEXAS

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026				
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan		Notes
Revenues All Minor Funds	2024 Series Bond									
11-400-010	2024 SERIES COO PROCEEDS	0.00	1,250,000.00	0.00	0.00	500,000.00	0.00	0.00		
11-400-015	BOND ADDITIONAL FEES	0.00	5,324.60	0.00	0.00	0.00	0.00	0.00		
11-400-080	INTEREST INCOME	0.00	33,494.56	0.00	43,494.99	1,000.00	6,709.21	1,000.00		
11-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
									1,000.00	
Expenses										
11-500-100	DRAINAGE PROJECT	0.00	48,400.00	783,474.00	48,501.30	500,000.00	45,620.68	500,000.00		
11-510-100	ENGINEERING FEE	0.00	988.75	0.00	0.00	50,000.00	0.00	50,000.00		
11-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
									550,000.00	
									(549,000.00)	Use of 2024 Series Bond Proceeds
Revenues	2026 Series Bond									
13-400-010	2026 SERIES COO PROCEEDS							2,500,000.00		
	INTEREST INCOME							125,000.00		
									2,625,000.00	
Expenses										
13-500-200	ENGINEERING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	1,455,021.36		
	Transfer out							500,000.00		
									1,955,021.36	
									669,978.64	Balance of proceeds from 2026 Series Bond
Revenues										
14-400-010	STREET MAINTENANCE TAX	275,000.00	319,332.23	327,555.00	340,577.38	285,000.00	255,777.68	293,550.00		
14-400-080	INTEREST INCOME	6,600.00	15,840.36	6,600.00	13,840.90	1,000.00	11,357.21	1,000.00		
									294,550.00	
Expenses										
14-500-100	STREET REPAIR	266,600.00	585,519.36	319,155.00	185,962.50	320,000.00	130,180.00	153,678.64		
14-500-410	PROFESSIONAL - ENGINEERING	15,000.00	22,346.05	0.00	0.00	15,000.00	0.00	15,000.00		
14-500-920	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
14-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
									168,678.64	
									125,871.36	Use of Street Maintenance Tax
Revenues										
15-400-080	INTEREST INCOME	900.00	1,882.09	900.00	1,164.16	750.00	7,857.85	750.00		
15-400-100	HOTEL TAX REVENUE	70,000.00	66,366.81	70,000.00	64,761.20	57,962.00	49,579.66	57,962.00		
									58,712.00	
Expenses										
15-500-201	TRANSFER TO MDD	0.00	0.00	60,000.00	0.00	0.00	0.00	150,000.00		
15-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
									150,000.00	
									(91,288.00)	
Revenues										
16-400-010	FORFEITURES	0.00	1,471.67	0.00	0.00	0.00	0.00	0.00		
16-400-080	INTEREST	0.00	25.98	0.00	8.99	85,000.00	53.22	100.00		
									100.00	
Expenses										
16-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
									100.00	
Revenues										
19-400-100	287G REVENUE	0.00	0.00	0.00	0.00	0.00	235,093.00	262,500.00		PD's 287 (g) program ($7,500 per officer) +75,000 in new stipens
									262,500.00	
Expenses										
19-500-015	287G OVERTIME	0.00	0.00	0.00	0.00	0.00	932.15	0.00		
19-500-100	287G EXPENSES- MISC	0.00	0.00	0.00	0.00	0.00	21,924.29	0.00		
19-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	30,000.00	322,500.00		
									322,500.00	
									(60,000.00)	Use of program funds received in FY 2026
Revenues										
20-100-101	AD VALOREM TAX	0.00	0.00	433,650.00	0.00	0.00	0.00	0.00		
20-100-102	TRANSFER FROM OTHER FUNDS	0.00	0.00	8,231.00	0.00	0.00	0.00	0.00		
20-100-103	INTEREST	0.00	0.00	100.00	0.00	0.00	0.00	0.00		
20-200-310	DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20-400-010	AD VALORUM TAXES - CURRENT	0.00	0.00	0.00	111,909.35	100,000.00	334,202.36	340,000.00		
20-400-025	AD VALORUM TAXES - PEN & INT	0.00	0.00	0.00	349.81	300.00	1,190.68	300.00		
20-400-080	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20-400-285	Misc Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
									532,570.00	curently using the 0.27 current rate
Expenses										
20-100-106	SARA LOAN PRINCIPAL	0.00	0.00	38,642.00	0.00	0.00	0.00	0.00		

20-100-107	SARA LOAN INTEREST	0.00	0.00	7,404.00	0.00	0.00	0.00	0.00	
20-100-108	2016 SERIES PRINCIPAL	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	
20-100-109	2016 SERIER INTEREST	0.00	0.00	0.00	0.00	77,700.00	38,850.00	77,700.00	
20-100-110	2016 SERIES BOND-ADMIN FEE	0.00	0.00	450.00	0.00	450.00	200.00	450.00	
20-100-111	2024 SERIES PRINCIPAL	0.00	0.00	40,000.00	40,000.00	65,000.00	65,000.00	65,000.00	
20-100-112	2024 SERIES INTEREST	0.00	0.00	72,009.00	72,009.16	46,775.00	46,775.00	46,775.00	
20-100-113	2024 SERIES BOND-ADMIN FEE	0.00	0.00	0.00	250.00	450.00	500.00	450.00	
	2026 Series Bond Principal							$192,195	
	2026 Series Bond Interest							0.00	
	2026 Series Bond Admin Fee							0.00	
									532,570.00
									0.00
Revenues									
25-400-080	INTEREST	15.00	4.88	15.00	5.65	3.00	70.48	3.00	
25-410-210	COURTHOUSE SECURITY FEES	2,006.00	1,504.87	2,006.00	2,652.49	2,000.00	1,716.66	2,000.00	
									2,003.00
Expenses									
25-500-100	COURT BAILIFF	200.00	0.00	200.00	200.00	200.00	200.00	200.00	
25-500-200	BUILDING SECURITY	0.00	5,366.69	0.00	0.00	0.00	0.00	0.00	
									200.00
									1,803.00
Revenues									
35-400-080	INTEREST	80.00	170.75	80.00	81.56	55.00	498.52	55.00	
35-410-270	STATE COURT COST - TECH FEE	2,660.00	1,317.82	2,660.00	2,209.32	1,650.00	1,418.40	1,650.00	
									1,705.00
Expenses									
	Court Tech							0.00	
	....							0.00	
	......							0.00	
									0.00
									1,705.00
Revenues									
50-400-080	INTEREST INCOME	60.00	828.90	0.00	372.86	250.00	1,336.03	250.00	
50-400-585	WATER IMPACT FEES	1,300.00	2,056.08	5,000.00	5,743.44	400,000.00	226,629.36	340,000.00	
									340,250.00
Expenses									
50-100-400	Professional Fees								
Revenues									
51-400-080	INTEREST INCOME	10.00	148.98	0.00	67.17	42.00	414.53	350.00	
51-400-580	SEWER IMPACT FEES	3,000.00	389.16	3,000.00	1,446.87	500,000.00	5,374.22	15,000.00	
									15,350.00
Expenses									
51-100-400	Professional Fees								
								Revenues	3,678,970
								Expenses	3,678,970.00
									0.00 Balanced



La Vernia

WELCOME HOME

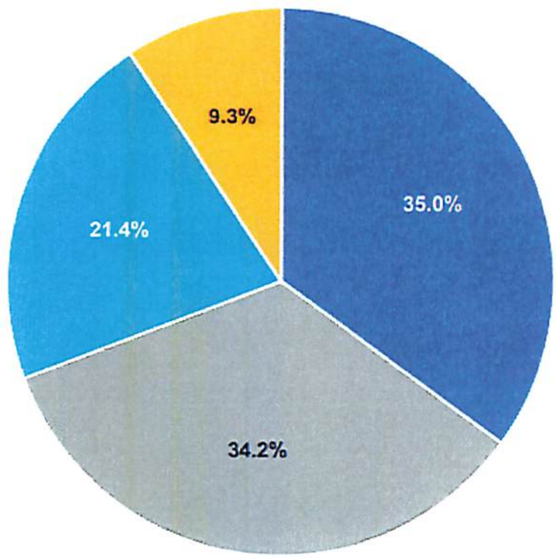
FISCAL YEAR 2026 - 2027

CHARTS AND GRAPHS

CITY OF LA VERNIA, TEXAS

FY 2026-27 Expense Breakdown by Fund

Proposed expenditures across all funds | Total: $10,755,207.57



Proposed Expenditures

Distribution of the FY 2026-27 budget by fund.

General Fund	$3,769,189.19	35.0%
All Other Combined Restricted Funds	$3,678,970.00	34.2%
Enterprise Fund	$2,302,402.54	21.4%
MDD	$1,004,645.84	9.3%

The General Fund represents the largest individual fund at 35.0% of proposed expenditures.
Restricted funds shown here are combined for a high-level view of total City expenditures.

General Fund Revenue Summary

FY 2026-27 Proposed Budget | Total General Fund Revenues: $3,769,189.19

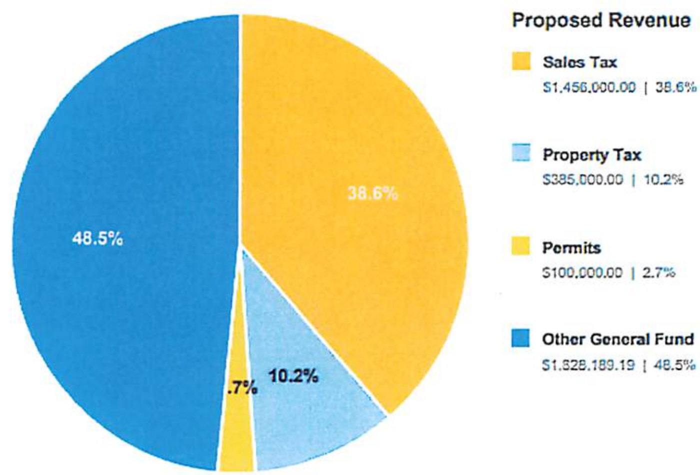
FY 2026-27 Revenue Overview

The General Fund anticipates total revenues of $3,769,189.19.

Sales Tax is projected at $1,456,000, representing approximately 39% of General Fund revenues.

Property Tax is projected at $385,000, or approximately 10%, while Permit revenues account for approximately 3%.

The remaining 48% consists of other General Fund revenues, including contracted services provided by the City, Municipal Court proceeds, park rentals, and other smaller revenue sources.



Note: 'Other General Fund Revenues' combines contracted-service revenues, Municipal Court proceeds, park rentals, and other smaller sources.

Sales Tax Breakdown and History

Texas imposes a 6.25% state sales and use tax on taxable retail sales, leases, rentals, and taxable services.
Local taxing entities may impose additional local sales taxes, subject to the statewide combined maximum of 8.25%.
La Vernia's 8.25% combined rate is allocated as shown below.

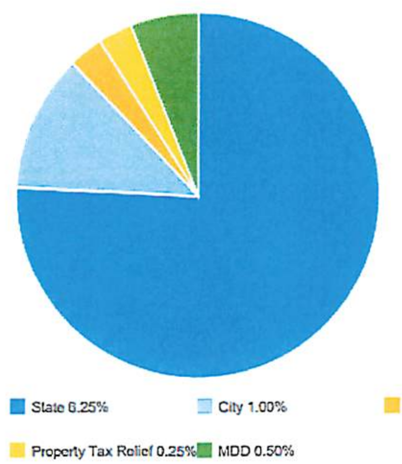
Example: $100 taxable purchase

Total cost with 8.25% tax: $108.25

State	$6.25
City General Fund	$1.00
Street Maintenance	$0.25
Property Tax Relief	$0.25
MDD	$0.50

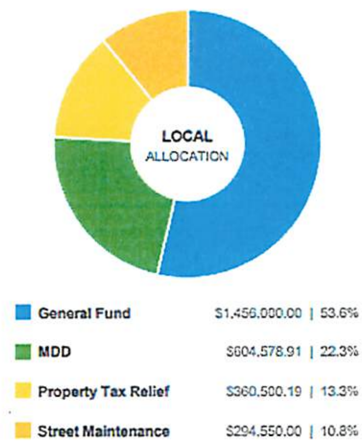
Local portions total $2.00 of each $100 taxable purchase.

8.25% Sales Tax Rate



FY 2026-27 Projected Local Sales Tax Allocation

Projected total: $2,715,629.10



The rate graphic explains the statutory 8.25% sales tax allocation; the FY 2026-27 chart shows the City's projected local sales tax revenues by purpose.

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of La Vernia
Taxing Unit Name

(830) 779-4541
Phone *(area code and number)*

PO BOX 225, LA VERNIA, 78121-0225
Taxing Unit's Address, City, State, ZIP Code

http://www.lavernia-tx.gov
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 274,993,412
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 274,993,412
4.	**Prior year total adopted tax rate.**	$ 0.272538 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 274,993,412
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,766,430 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 9,313,277 **C. Value loss.** Add A and B. [7]	$ 11,079,707
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 11,079,707
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 263,913,705
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 719,265
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 3,243
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 722,508

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] A. **Certified values:** .... $ 277,339,205 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 277,339,205
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 2,383,768 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 2,383,768
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 279,722,973
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 4,379,990
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 0

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 4,379,990
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 275,342,983
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.262402 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.000000 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.144658 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 274,993,412
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 397,799
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year........... + $ 2,880	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 2,880	
	E. Add Line 31 to 32D.	$ 400,679
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 275,342,983
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.145519 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.145519 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 340,577	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.123691 /$100	
	C. Add Line 41B to Line 40.		$ 0.269210 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.278632 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.290746 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ /$100	
	c. Add Line D42(B)(b) to Line 42.	$ /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ /$100	
	e Add Line D42(c) to Line D42(d).	$ /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 552,000 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 552,000
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 552,000
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 95.00 % **B.** Enter the prior year actual collection rate. .... 96.00 % **C.** Enter the 2024 actual collection rate. .... 97.00 % **D.** Enter the 2023 actual collection rate. .... 97.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	96.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 575,000
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 279,722,973
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.205560 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.484192 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ ______ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.000000 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 620,247
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 279,722,973
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.221736 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.262402 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ ____ /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.484192 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.262456 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ ____
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ____
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ ____ /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ ____ /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.272538 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.272538 /$100
	D. Adopted Tax Rate	$ 0.272538 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 279,722,973
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.293091 /$100
	B. Unused increment rate (Line 67)	$ 0.114998 /$100
	C. Subtract B from A	$ 0.178093 /$100
	D. Adopted Tax Rate	$ 0.178093 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 265,782,893
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.141454 /$100
	B. Unused increment rate (Line 66)	$ 0.010634 /$100
	C. Subtract B from A	$ 0.130820 /$100
	D. Adopted Tax Rate	$ 0.130800 /$100
	E. Subtract D from C	$ 0.000020 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 230,687,221
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 46
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 46.000000
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000016 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.262472 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.145519 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 279,722,973
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.178748 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.205560 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.529827 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ______ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ______ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ______
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ______ /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ ______ /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.262402 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate.......... $ 0.262472 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate........... $ 0.529827 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Dawn Polasek Barnett

Printed Name of Taxing Unit Representative

sign here Dawn P Barnett

Taxing Unit Representative

07/29/2026

Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)