
FISCAL YEAR
2025 * Budget * 2026

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WELCOME HOME

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LA VERNIA

FINAL



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La Vernia, Texas 78121. The year is 2025, the month is July, and we are nearing August.

We will have our first budget hearing on August 14th. At this hearing, we will hear the public's views on our proposed operating budget.

This meeting will also serve as an opportunity for the city administrator and her team to explain the fiscal state of the city and the itemized budget items the staff is requesting to continue to run the city efficiently and functionally. The council will render opinions at the meeting.

The final public hearing is scheduled to take place on September 11th, 2025, when the budget and tax rate will be adopted. Both hearings and any workshops to be held in between will take place at 10 Chihuahuahua St in La Vernia, Texas, at City Hall. All are welcome.

PROPERTY TAX SUMMARY

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

The budget will raise more total property taxes than last year's budget by **\$142,826.30**, being that last year **\$472,769.70** was proposed to be raised, and this year **\$615,596.00** is proposed to be raised, and of that amount, \$14,038.94 is tax revenue to be raised from new property added to the tax roll this year. The percentage change from last year's tax levy rate of 0.178093 to this year's tax levy rate of 0.272538 is approximately 53.07% And the percentage change in tax revenue from \$472,769.70 last year to **\$615,596.00** this year is approximately 30.20%

The Proposed Budget is based on a proposed tax rate of \$0.272538 per \$100 of valuation, an increase of \$0.094445 from last year. Below is a breakdown of tax rates and changes from FY 2022-23 to FY 2025-26.

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

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Tax Rate (per \$100)	\$0.154000	\$0.130800	\$0.178093	\$0.272538
No New Revenue Rate (per \$100)	\$0.150099	\$0.136928	\$0.121059	\$0.171008
Voter Approval Rate (per \$100)	\$0.162659	\$0.141454	\$0.293091	\$0.272538
De Minimis Rate (per \$100)	\$0.427554	\$0.354825	\$0.465054	\$0.442813

*The total debt secured by the property tax for the City of La Vernia, Texas for FY 25-26, is \$339,059

Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2025-26 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 2025-26 tax rate:

For:

Against:

**Present and not
voting:**

Absent:

City of La Vernia, Texas Annual Budget

FISCAL YEAR 2025-2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

The Honorable
Mayor Martin Poore

Mayor Pro Tem
Dianell Recker

Council Members

Gary Gilbert

Justin Oates

Katherine Evans

Garrett Rabel

City Leadership

City Administrator

Lindsey Wheeler

Chief of Police

Donald Keil

Department Heads

City Secretary

Madison Farrow

Director of Public Works

Josh DelaZerda

Municipal Development District

Executive Director

Felicia Carvajal

Budget prepared by:

City Administrator, Lindsey Wheeler and Finance Administrator, Jennifer Mair

Adopted Budget Ordinance



ORDINANCE NO. 091125-01

AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, 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 14, 2025, and September 11, 2025, 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 2025 – 2026 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, 2025 and ending September 30, 2026.

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

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

Section 2. Severability

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

Section 3. Conflict of Ordinances

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

Section 4. Effective Date

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

PASSED, AND APPROVED this 11th day of September 2025 and recorded as follows:

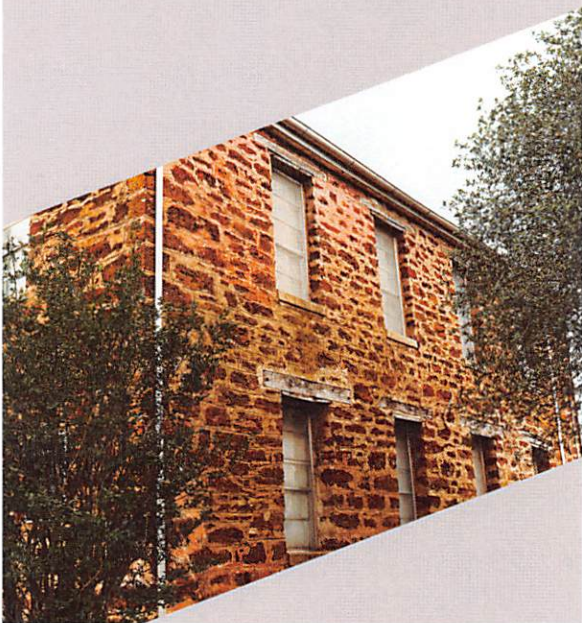
	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilman Justin Oates			
Councilman Gary Gilbert			
Councilwoman Katherine Evans			
Councilwoman Dianell Recker			
Councilman Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

Adopted Tax Resolution



RESOLUTION NO. R091125-01

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE PROPOSED ADOPTED BUDGET FOR FISCAL YEAR 2025-27.

WHEREAS, the Local Government Code Section 102.007(c) states when a budget will require raising more property taxes than in the previous year, a vote separate from adopting the budget or tax rate must be taken to ratify the property tax increase; and

WHEREAS, the City staff of the City of La Vernia (the "City") has recommended that the City ratify the property tax increase in accordance with the Local Government Code; and

WHEREAS, the City Council has determined that ratifying the property tax increase is in the city's best interest.

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

Section 1. The City Council hereby ratifies that the adopted budget will raise more total property taxes than last year's budget by **\$142,826.30**, with this year's proposed yield being **\$615,596.00** compared to last year's expected yield of **\$472,769.70**.

The percentage change in the tax levy rate from **0.178093** last year to **0.272538** this year is approximately **53.07%**. This reflects an increase of about **9.44¢ per \$100 of valuation**, which equals a **53.07% increase** from last year's rate.

The percentage change in total tax revenue from **\$472,769.70** last year to a proposed **\$615,596** this year is approximately **30.20%**.

For a home valued at **\$100,000**, the proposed tax rate would result in an annual tax bill of approximately **\$272.54**, compared to **\$178.09** last year — an increase of about **\$94.45 per year per \$100,000 in value** (a ~30% increase in revenue overall).

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

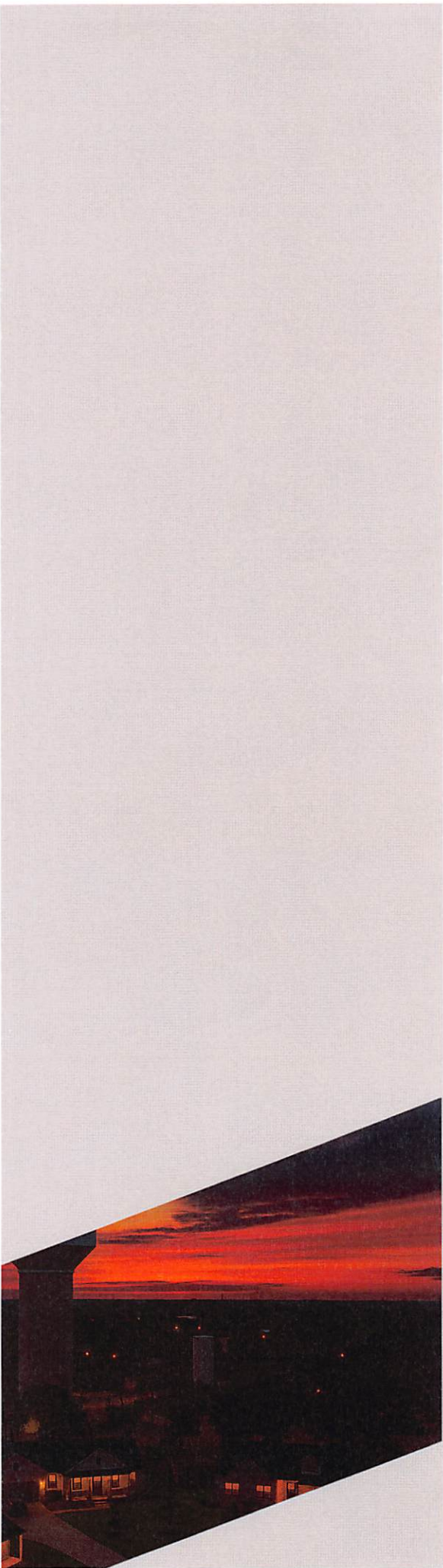
PASSED AND APPROVED this 11th day of September 2025.

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

Adopted Tax Ordinance



ORDINANCE NO. 091125-02

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF LA VERNIA FOR TAX YEAR 2025**

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 2025 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 11th DAY OF SEPTEMBER 2025.

PASSED, AND APPROVED this 11th day of September 2025 and recorded as follows:

MAINTENANCE AND OPERATION:

Rate - _____

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

PRINCIPAL AND INTEREST ON DEBT:

Rate - _____

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

TOTAL TAX:

Rate - _____

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

 Martin Poore
 Mayor, City of La Vernia

ATTEST:

 Madison Farrow
 City Secretary

Budget Letter

Sept 11, 2025

Honorable Mayor and Members of the City Council,

It is my privilege to present to you the Proposed Adopted Budget for Fiscal Year 2025–2026. This budget reflects our shared priorities for maintaining high-quality services, addressing critical infrastructure needs, and planning responsibly for La Vernia's continued growth.

The adopted budget was developed through careful review of revenues, expenditures, and long-term obligations. It balances fiscal responsibility with the need to invest in our community. Key highlights include:

- Continued investment in water and wastewater infrastructure to support residential and commercial development.
- Strategic capital improvements, including street maintenance, drainage, and park enhancements.
- Responsible use of tax revenues and impact fees to ensure that growth pays for growth.
- Funding to support public safety, city services, and our dedicated employees.

I would like to thank Council for your leadership and guidance during the budget process, as well as our staff for their diligence in preparing a document that reflects transparency, accountability, and thoughtful planning.

This budget positions La Vernia to continue providing excellent services while maintaining financial stability. I look forward to working with you in the year ahead as we implement these priorities for the benefit of our residents.

Respectfully submitted,

Lindsey Wheeler

City Administrator



Budget in Brief – FY 2025–2026

The FY 2025–2026 Adopted Budget reflects the City’s commitment to maintaining quality services, investing in infrastructure, and planning responsibly for growth.

- Adopted Budget (All Funds): \$7,931,262
- Prior Year Adopted Budget: \$6,576,076
- Year-over-Year Change: +\$1,355,186 (20.6% increase)

Property Tax Impact

- Last Year’s Tax Rate: \$0.178093 per \$100 valuation
- This Year’s Tax Rate: \$0.272538 per \$100 valuation
- Change: +\$0.094445 (9.44¢) per \$100 valuation (53.07% increase)

For a home valued at \$100,000:

- FY 2024–25 Tax = \$178.09
- FY 2025–26 Tax = \$272.54
- Annual Increase = \$94.45

Property Tax Revenue

- Last Year’s Levy: \$472,769.70
- This Year’s Levy (Proposed): \$615,596
- Change: +\$142,826.30 (30.2% increase)

Key Investments

Water & Wastewater Infrastructure – Continued funding for wells, line replacements, and system reliability

Street Maintenance & Drainage – Ongoing capital improvements to improve mobility and resilience

Parks & Facilities – Enhancements to support recreation and community use

Public Safety & City Services – Sustaining police, municipal court, and essential services

Looking Ahead

This budget positions La Vernia to serve a growing population, address infrastructure needs, and remain financially stable. It reflects the City Council’s commitment to fiscal responsibility while meeting the expectations of our community.

Overall Revenues



Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	YTD REVENUE	PREV YR YTD	% COL YTD		UNCOLLECTED BAL	PROPOSED	
					% COL YTD	% COL LYTD		25-26	2027
AD VALORUM TAXES - CURRENT 10-400-010	386,345.00	0.00	351,203.80	283,948.36	90.90	97.84	35,141.20	0.27	615,596
AD VALORUM TAXES - DELINQUENT 10-400-015	5,000.00	0.00	0.00	884.45	0.00	100.00	5,000.00	5,000	
AD VALORUM TAXES - ATT FEES 10-400-020	750.00	0.00	0.00	67.93	0.00	64.33	750.00	750	
AD VALORUM TAXES - PEN & INT 10-400-025	2,000.00	0.00	2,285.12	1,061.71	113.26	74.65	(265.12)	2,000	
AD VALORUM TAXES - TAX CERT 10-400-030	33.00	0.00	225.73	0.00	684.03	0.00	(192.73)	33.00	
HEB PROPERTY TAX 10-400-035	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
POLICE CAR LOAN - GOV CAPITAL 10-400-040	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
BALL FIELD USAGE 10-400-049	0.00	0.00	2,090.00	280.00	0.00	50.91	(2,090.00)	2,200.00	
PARK USE INCOME 10-400-050	6,000.00	0.00	1,655.00	7,884.63	27.58	267.73	4,345.00	2,200.00	
PARK GRANT REIMBURSEMENT 10-400-051	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CUSTOMER SERVICE INSPECTIONS 10-400-055	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FOOD LICENSE INCOME 10-400-060	18,000.00	0.00	20,300.00	18,500.00	112.78	95.73	(2,300.00)	25,000.00	
PERMITS 10-400-065	105,000.00	0.00	36,911.17	29,502.46	35.15	7.07	68,088.83	100,000	
VARIANCE, ZONING, SUP REQUEST 10-400-066	2,000.00	0.00	1,088.00	1,131.14	54.40	71.54	912.00	1,500.00	
CREDIT CARD REWARD REVENUE 10-400-070	15,000.00	0.00	8,800.49	19,994.58	58.67	100.00	6,199.51	15,000.00	
CONTRACTOR REGISTRATION 10-400-071	3,000.00	0.00	4,800.00	2,400.00	160.00	80.00	(1,800.00)	5,000.00	
FELPS REBATE REVENUE 10-400-075	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INTEREST INCOME 10-400-080	30,000.00	0.00	2,822.28	27,639.27	9.41	56.54	27,177.72	30,000.00	
RESTITUTION 10-400-090	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MISC INCOME 10-400-095	6,000.00	0.00	30.00	296.39	0.50	85.07	5,970.00	250.00	
OPIOID SETTLEMENT 10-400-096	0.00	0.00	958.16	(19.07)	0.00	100.00	(958.16)	0.00	
POLICE SECURITY 10-400-097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
STATE SALES TAX 10-400-110	1,642,209.00	0.00	1,023,359.34	878,019.05	62.32	68.05	618,849.66	1,400,000	
STREET SALES TAX 10-400-111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PROPERTY RELIEF SALES TAX 10-400-115	0.00	0.00	255,839.87	184,217.07	0.00	57.69	(255,839.87)	350,000.18	
MIXED BEVERAGE TAX 10-400-120	25,000.00	0.00	22,298.47	20,481.76	89.19	72.44	2,701.53	24,000.00	
NSF CHECK FEE 10-400-125	25.00	0.00	35.00	0.00	140.00	0.00	(10.00)	35.00	
FRANCHISE TAX 10-400-150	78,000.00	0.00	68,063.09	66,617.20	87.26	80.09	9,936.91	70,000.00	
AMERICAN TOWER LEASE 10-400-151	0.00	0.00	16,610.18	16,127.00	0.00	100.00	(16,610.18)	16,700.00	
SALE OF PROPERTY 10-400-152	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CERTIFICATE OF OCCUPANCY 10-400-155	3,000.00	0.00	1,175.00	2,800.00	39.17	80.00	1,825.00	1,800.00	
LITTLE LEAGUE ANNUAL FEES 10-400-156	28,500.00	0.00	28,530.00	28,540.00	100.11	100.00	(30.00)	28,500	

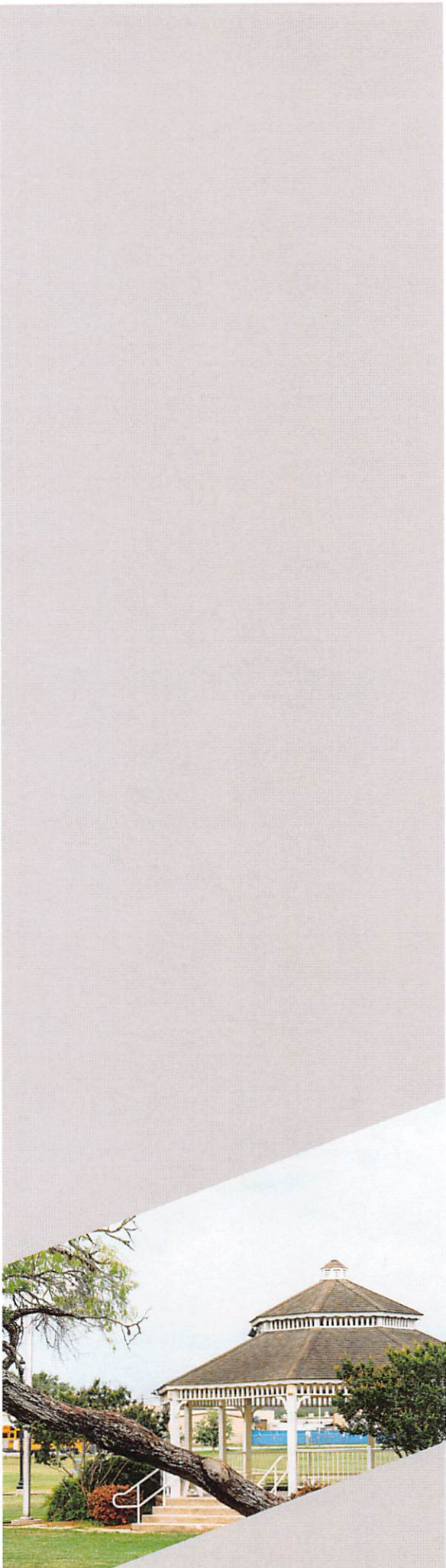
LEASE PROCEEDS	2,550.00	0.00	0.00	0.00	0.00	2,550.00	0.00
10-400-190		2,550.00					
GRANT REVENUE PD EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-205		0.00	0.00	0.00	0.00	0.00	
GRANT REVENUE - PARK PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-215		0.00	0.00	0.00	0.00	0.00	
GRANT - CARES ACT - GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-216		0.00	0.00	0.00	0.00	0.00	
LEOSE TRAINING INCOME	950.00	0.00	2,721.13	2,526.71	286.43	(1,771.13)	2,750.00
10-400-451		950.00			100.00		
PD NATIONAL NIGHT OUT	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
10-400-455		1,000.00	0.00	0.00	0.00		
PD GOLF TOURNAMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00
10-400-456		0.00	0.00	17,256.00	100.00		
MISCELLANEOUS POLICE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-901		0.00	0.00	0.00	0.00	0.00	
COURT HOUSE SECURITY FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-210		0.00	0.00	0.00	0.00		
COURT COSTS - DEFERRED FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-215		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME ADJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-220		0.00	0.00	0.00	0.00		
STATE COURT COST INCOME: FIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-225		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME IDF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-230		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME: JR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-235		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME ISI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-240		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME: LOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-245		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-250		0.00	0.00	0.00	0.00		
STATE COURT COSTS - SCHOOL ZON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-257		0.00	0.00	0.00	0.00		
STATE COURT COST INCOME: ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-260		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME SIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-265		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME: TE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-270		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME TIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-275		0.00	0.00	0.00	0.00		
STATE COURT COSTS INCOME: WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-280		0.00	0.00	0.00	0.00		
STATE COURT COSTS DISMISSAL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-284		0.00	0.00	0.00	0.00		
MISC INCOME	9,500.00	0.00	0.00	1,705.00	0.00	9,500.00	0.00
10-410-285		9,500.00	0.00		100.00		
LVISD SRO OFFICER	290,568.00	0.00	144,828.18	203,940.16	49.84	145,739.82	150,000.00
10-410-286		290,568.00			72.16		
OMNI COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-290		0.00	0.00	0.00	0.00		
COPS LVISD	15,000.00	0.00	15,853.75	14,696.50	104.36	(653.75)	16,000.00
10-410-296		15,000.00			100.00		
LVISD ADMINISTRATION FEES	38,056.00	0.00	16,533.41	6,778.46	43.44	21,522.59	17,000.00
10-410-297		38,056.00			100.00		
POLICE REPORTS	550.00	0.00	347.10	252.00	63.11	202.90	365.00
10-410-298		550.00			66.67		
LEASE PROCEED INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-299		0.00	0.00	0.00	0.00		
MDD OVERHEAD TRANSFER IN	60,000.00	0.00	60,000.00	60,000.00	100.00	0.00	60,000.00
10-410-300		60,000.00			100.00		
MDD TRANSFER IN	0.00	0.00			0.00	0.00	0.00

BOND ADDITIONAL FEES									
11-400-015	0.00	0.00	0.00	0.00	0.00	5,324.60	0.00	0.00	0.00
INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	924.54	0.00	(924.54)	0.00
11-400-080							37.10		1,000.00
BANK INTEREST	12,500.00	0.00					69.37	3,829.25	10,000.00
12-400-080	12,500.00	0.00	8,670.75	17,317.31			66.04		
MISC INCOME	0.00	0.00	0.00				0.00	0.00	0.00
12-400-095		0.00	0.00	494.95			100.00		
MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12-400-100		0.00	0.00						
SALES TAX	551,050.00	0.00					90.96	48,809.64	585,000.00
12-400-110	551,050.00	0.00	501,240.36	428,287.01			68.55		
EVENT VENDORS/DONATIONS	25,000.00	0.00					258.73	(39,682.38)	40,000.00
12-400-120	25,000.00	0.00	64,682.38	27,400.00			65.07		
TRANSFER FROM HOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12-400-130		0.00							
STREET MAINTENANCE TAX	327,555.00	0.00					78.11	71,715.15	285,000.00
14-400-010	327,555.00	0.00	255,839.85	212,447.24			66.53		
INTEREST INCOME	6,600.00	0.00					14.54	5,640.56	1,000.00
14-400-080	6,600.00	0.00	959.44	9,246.87			53.38		
INTEREST INCOME	900.00	0.00					76.82	208.59	750.00
15-400-080	900.00	0.00	691.41	1,433.77			76.18		
HOTEL TAX REVENUE	70.00	69,930.00					78.21	15,252.93	57,962.00
15-400-100	70.00	70,000.00	54,747.07	46,940.12			70.73		
FORFEITURES	0.00	0.00	0.00				0.00	0.00	0.00
16-400-010		0.00	0.00	2,794.53			189.89		
INTEREST	0.00	0.00					0.00	(5.53)	85,000.00
16-400-080	0.00	0.00	5.53	22.51			86.64		
GENERAL - CARES ACT GRANT	0.00	0.00					0.00	0.00	0.00
18-400-100		0.00	0.00	0.00					
PD - AACOG - COVID GRANT	0.00	0.00					0.00	0.00	0.00
18-410-100		0.00	0.00	0.00					
PD - AACOG BODY ARM GRANT REV	0.00	0.00					0.00	0.00	0.00
18-415-100		0.00	0.00	30,219.98			100.00		
PD AACOG TRAINING/ AED GRANT	0.00	0.00					0.00	0.00	0.00
18-415-100		0.00	0.00	0.00					
PD/FIRE RADIO GRANT	0.00	0.00					0.00	0.00	0.00
18-417-100		0.00	0.00	0.00					
ACOG 2023 GRANT PD	0.00	0.00					0.00	0.00	0.00
18-418-100		0.00	0.00	0.00					
PARK - GRANTS	0.00	0.00					0.00	0.00	0.00
18-420-100		0.00	0.00	0.00					0
GVEC POWER UP GRANT REVENUE	0.00	0.00					0.00	(20,000.00)	
18-430-100		0.00	20,000.00	0.00			0.00		0.00
FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-440-100									
AD VALOREM TAX	0.00	0.00					0.00	0.00	0.00
20-100-101									
TRANSFER FROM OTHER FUNDS	433,650.00	0.00					0.00	433,650.00	0.00
20-100-102		433,650.00	0.00	0.00					
INTEREST	8,231.00	8,231.00	0.00	0.00	0.00	0.00	0.00	8,231.00	0.00
20-100-103									
DEFERRED REVENUE	100.00	0.00					0.00	100.00	0.00
20-200-310		100.00	0.00	0.00					
AD VALORUM TAXES - CURRENT	0.00	0.00					0.00	0.00	0.00
20-400-010									
AD VALORUM TAXES - PEN & INT	0.00	0.00					0.00	(100,525.81)	100,000.00
20-400-025		0.00	100,525.81	0.00					
INTEREST INCOME	0.00	0.00					0.00	(282.23)	300.00
20-400-080		0.00	282.23	0.00			0.00		
Misc Income	0.00	0.00					0.00	0.00	0.00
20-400-285		0.00	0.00	0.00					
TRANSFER IN	0.00	0.00					0.00	0.00	0.00
20-900-100		0.00	0.00	0.00					

INTEREST	15.00	0.00	2.64	4.30	17.60	12.36	3.00
25-400-080		15.00			88.11		
COURTHOUSE SECURITY FEES							
25-410-210	2,006.00	0.00	1,905.03	1,291.10	94.97	100.97	2,000.00
INTEREST		2,006.00			85.79		
35-400-080							
STATE COURT COST - TECH FEE	80.00	0.00	50.43	133.54	63.04	29.57	55.00
35-410-270		80.00			78.21		
UTILITY							
INTEREST INCOME							
40-400-080	1,000.00	0.00			0.00	1,000.00	0.00
MISC INCOME	1,000.00	1,000.00	0.00	32.94	100.00		
40-400-095							
NSF CHECK FEE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
40-400-125		1,000.00			0.00		
SALES TAX INCOME	200.00	0.00	210.00	426.00	105.00	(10.00)	220.00
40-400-505		200.00			77.78		
WATER SALES	0.00	0.00	24,959.92	20,173.07	0.00		25,000.00
40-400-510		0.00			0.00		
SEWER SALES	835,000.00	0.00	732,734.91	553,916.20	87.75	102,265.09	918,500
40-400-520		835,000.00			71.97		
INFRASTRUCTURE REPAIR	255,000.00	0.00	230,549.30	183,384.66	90.41	24,450.70	260,500
40-400-525		255,000.00			74.03		
PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-400-530		0.00			0.00		
METER TAMPERING FEE	7,000.00	0.00	8,917.71	7,278.88	127.40	(1,917.71)	9,000.00
40-400-535		7,000.00			73.96		
OPER & MAINTENANCE	0.00	0.00	0.00	75.00	0.00	0.00	0.00
40-400-540		0.00			100.00		
GARBAGE SALES	30,000.00	0.00	24,374.92	23,701.16	81.25	5,625.08	30,000.00
40-400-550		30,000.00			79.82		
OVERPAYMENT	420,000.00	0.00	372,932.91	306,217.07	88.79	47,067.09	420,000.00
40-400-555		420,000.00			71.84		
NEW WATER METER FEES	8,000.00	0.00	(5,022.74)	6,289.11	(62.78)	13,022.74	0.00
40-400-560		8,000.00			0.00		
NEW WATER CONSTRUCTIONS FEE	13,000.00	0.00	3,992.80	2,860.00	30.71	9,007.20	13,000.00
40-400-562		13,000.00			0.00		
NEW SEWER CONSTRUCTION FEES	8,000.00	0.00	9,125.24	0.00	114.07	(1,125.24)	10,000.00
40-400-565		8,000.00			0.00		
RECONNECTIONS	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
40-400-570		3,000.00			0.00		
DRAINAGE IMPACT FEES	4,000.00	0.00	3,228.62	2,429.80	80.72	771.38	4,000.00
40-400-575		4,000.00			82.37		
SEWER IMPACT FEES	0.00	0.00	0.00	0.00	0.00	0.00	7,500
40-400-580		0.00					
WATER IMPACT FEES	0.00	0.00	0.00	0.00	0.00	0.00	500,000
40-400-585		0.00					
WATER DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	400,000
40-400-590		0.00					
ADMIN FEE	18,000.00	0.00	12,342.03	13,774.41	68.57	5,657.97	21,000
40-400-591		18,000.00			0.00		
GREASE TRAP PERMITS	5,000.00	0.00	2,181.66	2,350.00	43.63	2,818.34	2,500.00
40-400-592		5,000.00			75.20		
ADJUSTMENTS	500.00	0.00	0.00	0.00	0.00	500.00	0.00
40-400-595		500.00					
METER REPLACEMENT INCOME	1,000.00	0.00	1,222.48	654.00	122.25	(222.48)	1,300.00
40-400-825		1,000.00			0.00		
WELL PROJECTS 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-400-901		0.00					
INFRASTRUCTURE GRANT LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-400-902		0.00					
NEW LOAN WATER WELL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-400-903		0.00					
FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-440-100		0.00					

	0.00	0.00		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00		
2016 SERIES COO PROCEEDS 41-400-010							
	0.00	0.00			0.00	0.00	0.00
INTEREST INCOME 41-400-080		0.00	0.00	0.00	0.00		
	0.00	0.00			0.00	(0.18)	0.00
ELEVATED TOWER CONSTRUCTION 41-530-900		0.00	0.18	0.47	75.81		
	0.00	0.00			0.00	0.00	0.00
		0.00	0.00	0.00	0.00		
INTEREST INCOME 50-400-080							
	0.00	0.00			0.00	(233.57)	250.00
WATER IMPACT FEES 50-400-585		0.00	233.57	651.52	78.60		
	5,000.00	0.00			108.54	(427.12)	0.00
INTEREST INCOME 51-400-080		5,000.00	5,427.12	1,423.44	69.23		
	0.00	0.00			0.00	(42.07)	42.00
SEWER IMPACT FEES 51-400-580		0.00	42.07	117.03	78.55		
	3,000.00	0.00			46.07	1,617.99	0.00
		3,000.00	1,382.01	259.44	66.67		43,466.07
	5,890,748.00		4,890,399.70				7,432,698

Overall Expenses



Account Title Number	ORIGINAL BUDGET		BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES		REMAINING	Projected FY 2025		Notes
											Original	Final	
Expenses:													
WAGES - CODE ENFORCEMENT	15,400.00		0.00	0.00	0.00	15,400.00	15,400.00	14,302.87	1,097.13	17,584.51	31,662.54	31,662.54	31,662.54
10-500-010													
OVERTIME	0.00	400.00		0.00	400.00	400.00	400.00	221.64	178.36	273.67	400.00	400.00	400.00
10-500-015													
SOCIAL SECURITY	1,778.00		0.00	0.00	0.00	1,778.00	1,778.00	1,103.39	674.61	1,366.10	2,452.78	2,452.78	2,452.78
10-500-110													
THRS	778.00		0.00	0.00	0.00	778.00	778.00	733.30	44.70	907.90	1,574.27	1,574.27	1,574.27
10-500-115													
EMPLOYEE INSURANCE	0.00	20.00		0.00	20.00	20.00	20.00	12.24	7.76	15.15	20.00	20.00	20.00
10-500-160													
OFFICE EXPENSE	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-210													
OFFICE SUPPLIES	0.00	200.00		0.00	200.00	200.00	200.00	133.26	66.74	200.00	1,000.00	1,000.00	1,000.00
10-500-220													
DUES AND SUBSCRIPTIONS	0.00	100.00		0.00	100.00	100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
10-500-230													
TELEPHONE	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00	600.00
10-500-240													
UNIFORMS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	70.00	70.00
10-500-250													
TECHNOLOGY/SOFTWARE UPDATES	8,000.00		0.00	(8,000.00)	8,000.00	0.00	0.00	0.00	8,000.00	0.00	692.50	692.50	692.50
10-500-270													
MEDIA	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-271													
CONTRACT SERVICES - RV	100,000.00	300,000.00		0.00	200,000.00	400,000.00	300,000.00	297,929.89	102,070.11	300,000.00	100,000.00	100,000.00	100,000.00
10-500-300													
FIRE INSPECTIONS SERVICES	12,000.00		0.00	0.00	0.00	12,000.00	12,000.00	9,000.00	15,000.00	12,000.00	12,000.00	12,000.00	12,000.00
10-500-301													
PROPERTY LIABILITY INSURANCE	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-500-310													
WORKERS COMP INSURANCE	100.00	0.00		0.00	0.00	100.00	100.00	0.00	69.00	100.00	144.28	144.28	144.28
10-500-320													
RENTING	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-330													
LEGAL & PROFESSIONAL - ENGINEER	30,000.00		0.00	(30,000.00)	30,000.00	0.00	0.00	0.00	30,000.00	0.00			
10-500-410													
LEGAL & PROFESSIONAL - PAZ	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-411													
LEGAL & PROFESSIONAL - LEGAL	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-420													
MAIN CODES	6,000.00	7,233.36		0.00	1,233.36	13,233.36	7,233.36	7,233.36	6,000.00	7,500.00	7,500.00	7,500.00	7,500.00
10-500-425													
EMPLOYEE TRAINING	325.00	774.00		0.00	449.00	1,099.00	774.00	774.00	325.00	774.00	1,000.00	1,000.00	1,000.00
10-500-450													
VEHICLE FUEL	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-610													
VEHICLE REPAIR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-620													
MISCELLANEOUS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-500-620													
=====													
WAGES - GENERAL	222,864.00		0.00	0.00	0.00	222,864.00	222,864.00	153,977.44	69,886.56	190,188.72	190,188.72	190,188.72	190,188.72
10-510-010													
OVERTIME	7,500.00		0.00	(7,500.00)	7,500.00	0.00	0.00	0.00	7,500.00	0.00	500.00	500.00	500.00
10-510-015													
CAR/PHONE ALLOWANCE	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-510-020													
PAYROLL TAXES	17,056.00		0.00	0.00	0.00	17,056.00	17,056.00	11,786.77	5,319.23	14,531.24	15,008.44	15,008.44	15,008.44
10-510-110													
THRS	11,250.00		0.00	0.00	0.00	11,250.00	11,250.00	7,838.66	3,421.34	9,705.00	9,832.87	9,832.87	9,832.87
10-510-115													
EMPLOYEE INSURANCE	31,690.00		0.00	0.00	0.00	31,690.00	31,690.00	22,821.24	9,068.76	28,007.25	32,323.56	32,323.56	32,323.56
10-510-150													
AT/AC	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-510-159													
OFFICE EXPENSE	4,000.00	3,000.00		0.00	(1,000.00)	7,000.00	3,000.00	2,118.75	4,881.25	3,000.00	3,150.00	3,150.00	3,150.00
10-510-210													
OFFICE EQUIPMENT/RENTALS	8,000.00		0.00	0.00	0.00	8,000.00	8,000.00	6,926.17	1,073.83	8,000.00	8,000.00	8,000.00	8,000.00
10-510-212													
BUILDING EXPENSE - CH	9,445.00	59,027.04		0.00	49,582.04	68,472.04	59,027.04	44,801.31	23,670.73	10,000.00	10,000.00	10,000.00	10,000.00
10-510-214													
OFFICE CLEANING	6,800.00		0.00	0.00	0.00	6,800.00	6,800.00	4,875.00	1,925.00	6,800.00	6,800.00	6,800.00	6,800.00
10-510-215													
OFFICE SUPPLIES	3,000.00	2,500.00		0.00	(500.00)	5,000.00	2,500.00	3,000.35	2,499.65	3,000.00	5,350.00	5,350.00	5,350.00
10-510-220													
DUES AND SUBSCRIPTIONS	2,300.00		0.00	0.00	0.00	2,300.00	2,300.00	2,034.35	265.65	2,300.00	2,300.00	2,300.00	2,300.00
10-510-230													
TELEPHONE	10,000.00		0.00	0.00	0.00	10,000.00	10,000.00	6,641.09	3,358.91	10,000.00	10,000.00	10,000.00	10,000.00
10-510-240													
UNIFORMS	700.00	900.00		0.00	200.00	1,600.00	900.00	883.00	717.00	900.00	900.00	900.00	900.00
10-510-250													
POSTAGE	1,500.00	1,300.00		0.00	(200.00)	2,700.00	1,300.00	1,133.45	1,566.55	1,300.00	2,000.00	2,000.00	2,000.00
10-510-260													
TECHNOLOGY/SOFTWARE UPDATES	100,000.00	65,000.00		0.00	(35,000.00)	100,000.00	65,000.00	60,875.31	134,124.69	65,000.00	35,000.00	35,000.00	35,000.00
10-510-270													
RETURNED CHECKS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-510-290													
=====													
WAGES - GENERAL	222,864.00		0.00	0.00	0.00	222,864.00	222,864.00	153,977.44	69,886.56	190,188.72	190,188.72	190,188.72	190,188.72

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2025	Projected FY 2026	Notes
UTILITIES 10-510-290	8,500.00	0.00	0.00		8,500.00	8,500.00	6,558.17	1,941.83	8,500.00	8,500.00	
NATIONAL NIGHT EXPENSES 10-510-300	4,000.00	214.22	0.00	(3,785.78)	4,214.22	214.22	214.22	4,000.00	500.00		400.47
PROPERTY & LIABILITY INSURANCE 10-510-310	25,000.00	0.00	0.00		25,000.00	25,000.00	14,761.39	10,238.61	25,000.00		
WORKERS COMP INSURANCE 10-510-320	557.60	0.00	0.00		557.60	557.60	260.95	296.65	323.08	490.47	
BONDING 10-510-330	50.00	0.00	0.00	(50.00)	50.00	0.00	0.00	50.00	0.00	50.00	Dry Admin
LEGAL & PROFESSIONAL - ENGINEER 10-510-410	0.00	2,500.00	0.00	2,500.00	27,500.00	2,500.00	1,698.00	25,804.00	2,500.00		
LEGAL & PROFESSIONAL - LEGAL 10-510-420	25,000.00	15,000.00	0.00	(10,000.00)	40,000.00	15,000.00	8,361.56	31,637.44	15,000.00		
LEGAL & PROFESSIONAL - COLLECT 10-510-421	5,000.00	9,500.00	0.00	4,500.00	14,500.00	9,500.00	8,796.21	5,703.79	9,500.00		
FOOD/LIQUOR LICENSE FEE 10-510-425	6,000.00	0.00	0.00		6,000.00	6,000.00	4,946.00	1,054.00	6,000.00		
EMPLOYEE TRAINING 10-510-450	25,000.00	4,500.00	0.00	(20,500.00)	24,500.00	4,500.00	2,917.42	21,582.58	4,500.00		
WQAC COLLECTION FEE 10-510-451	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
WQAC QUARTERLY PAYMENT 10-510-452	6,000.00	8,000.00	0.00	2,000.00	14,000.00	8,000.00	7,734.11	6,265.89	8,000.00		
AUDIT EXPENSE 10-510-460	8,400.00	32,057.18	0.00	22,657.18	41,457.18	32,057.18	16,028.58	25,428.58	32,000.00		
ELECTION EXPENSE 10-510-465	2,000.00	1,435.70	0.00	(564.30)	3,435.70	1,435.70	1,435.70	2,000.00	2,000.00		
BANK SERVICE CHARGES 10-510-470	2,500.00	0.00	0.00		2,500.00	2,500.00	(282.22)	2,882.22	3,600.00		
MERCHANT CREDIT CARD FEES 10-510-471	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
CONTRACT LABOR 10-510-475	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
CONTRACT SERVICES - CTS 10-510-476	100.00	0.00	0.00		100.00	100.00	0.00	100.00	100.00		
ADVERTISING 10-510-490	800.00	600.00	0.00	(200.00)	1,500.00	600.00	329.22	1,170.78	600.00		
ALARMS/SERVICES 10-510-495	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
VEHICLE PURCHASE 10-510-500	0.00	15,005.94	0.00	15,005.94	15,005.94	15,005.94	7,532.97	7,532.97	15,005.94		
VEHICLE FUEL 10-510-510	0.00	800.00	0.00	800.00	800.00	800.00	661.53	138.37	800.00		Dry Admin, Misc
VEHICLE REPAIR 10-510-520	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	972.22	27.78	1,000.00		
GENERAL SUPPLIES 10-510-570	250.00	300.00	0.00	50.00	550.00	300.00	270.87	279.13	300.00		
EQUIPMENT PURCHASE 10-510-590	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
LIBRARY/REPRODUCTION 10-510-700	1,000.00	0.00	0.00		1,000.00	1,000.00	0.00	1,000.00	1,000.00		
CHILD ADVOCACY 10-510-710	5,000.00	0.00	0.00		5,000.00	5,000.00	0.00	5,000.00	5,000.00		
ANNUAL CONTROL CONTRACT 10-510-720	5,000.00	0.00	0.00		5,000.00	5,000.00	0.00	5,000.00	5,000.00		
CITY PARK 10-510-755	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
CONFERENCE/MEETING 10-510-900	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
MISCELLANEOUS EXPENSE 10-510-920	2,500.00	0.00	0.00		2,500.00	2,500.00	2,068.98	430.02	2,500.00	2,500.00	
FEES EXPENSE 10-510-921	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
MIS SALES TAX EXPENSE 10-510-920	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
MIS PROPERTY TAX EXPENSE 10-510-931	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		
VACATION - COURT 10-510-910	25,000.00	0.00	0.00		25,000.00	25,000.00	20,305.13	6,677.22	25,143.46	30,171.96	
OVERTIME 10-510-515	0.00	300.00	0.00	300.00	300.00	300.00	221.04	78.96	273.67		
PAIDROLL TAXES 10-510-110	2,004.00	0.00	0.00		2,004.00	2,004.00	1,341.03	722.97	1,660.32	2,308.15	
THHS 10-510-115	1,013.00	0.00	0.00		1,013.00	1,013.00	771.92	241.08	962.71	1,481.44	
EMPLOYEE INSURANCE 10-510-150	0.00	20.00	0.00	20.00	20.00	20.00	12.24	7.76	15.15	20.00	
OFFICE EXPENSE 10-510-210	50.00	0.00	0.00		50.00	50.00	15.94	34.02	50.00		
OFFICE SUPPLIES 10-510-220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
DUES AND SUBSCRIPTIONS 10-510-230	200.00	0.00	0.00	(200.00)	200.00	0.00	0.00	200.00	200.00		
UNIFORMS 10-510-250									70.00	per request	

Account Title	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Reversion	TOTAL BUDGET - Total Budget	ACTUAL EXPENSES	REMAINING	Proposed FY 2023	Proposed FY 2023 Final	Notes	Proposed FY 2023 Personal Budget
10-515-275 TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	882.50	Monitor	
10-515-271 TECHNOLOGY/SOFTWARE UPDATES	10,000.00	3,000.00	0.00	(7,000.00)	13,000.00	3,000.00	10,360.00	3,000.00	3,000.00		
10-515-200 WORKERS COMP INSURANCE	50.00	80.00	0.00	30.00	130.00	80.00	58.24	72.11	75.43		75.43
10-515-415 PROSECUTOR SERVICES	7,500.00	10,000.00	0.00	2,500.00	17,500.00	10,000.00	8,032.38	9,464.62	11,000.00		
10-515-420 REPERFENSE	200.00	0.00	0.00		200.00	200.00	(43.91)	243.91	200.00		
10-515-450 EMPLOYEE TRAINING	600.00	300.00	0.00	(300.00)	900.00	300.00	600.00	300.00	1,300.00	Requested	
10-515-474 ONNI COLLECTION	1,600.00	800.00	0.00	(800.00)	2,400.00	800.00	2,004.00	800.00	1,600.00		
10-515-500 STATE COURT COSTS	40,000.00	20,000.00	0.00	(20,000.00)	60,000.00	20,000.00	11,332.85	48,667.15	20,000.00		
10-520-010 WAGES - POLICE	869,480.00	0.00	0.00		869,480.00	869,480.00	832,268.29	327,181.71	896,106.00	New Detective, 20 Year Admin, COLA	896,106.00
10-520-010 CONTRACT LABOR	20,000.00	0.00	0.00		20,000.00	20,000.00	19,250.00	750.00	22,000.00		
10-520-011 SHIFT DIFFERENTIAL	11,000.00	0.00	0.00		11,000.00	11,000.00	4,821.00	6,179.00	5,973.81		5,200.00
10-520-012 OVERTIME	25,000.00	0.00	0.00		25,000.00	25,000.00	20,364.06	4,635.94	25,200.00		25,200.00
10-520-015 CELL PHONE ALLOWANCE	0.00	0.00	0.00		0.00	0.00	0.00	0.00		12th Sgt, 20 years	
10-520-020 PAPER/LL TAXES	73,400.00	0.00	0.00		73,400.00	73,400.00	49,225.29	24,174.71	60,945.60		78,527.71
10-520-115 THRS	48,454.00	0.00	0.00		48,454.00	48,454.00	33,637.81	14,816.19	41,646.81		50,401.45
10-520-155 EMPLOYEE INSURANCE	137,235.00	0.00	0.00		137,235.00	137,235.00	78,610.08	58,705.92	97,336.07		135,843.28
10-520-155 AFAC	0.00	0.00	0.00		0.00	0.00	0.00	0.00			
10-520-160 MEDICAL COST	3,000.00	0.00	0.00		3,000.00	0.00	3,000.00	3,000.00			
10-520-210 OFFICE EXPENSE	1,500.00	5,462.84	0.00	3,962.84	6,962.84	5,462.84	2,521.47	4,441.37	5,500.00		
10-520-210 OFFICE SUPPLIES	1,500.00	0.00	0.00		1,500.00	1,500.00	665.58	834.42	1,500.00		
10-520-220 BUILDING EXPENSE	0.00	213,001.00	250,000.00		463,001.00	250,000.00	225,231.16	237,769.89	26,000.00	Weekly Cleaning and Maint Maint	
10-520-230 TELEPHONE	13,000.00	14,000.00	0.00	1,000.00	27,000.00	14,000.00	15,000.73	14,000.00	15,500.00		
10-520-240 UNIFORMS	13,500.00	3,500.00	0.00	(10,000.00)	17,000.00	3,500.00	3,361.87	13,638.13	13,500.00		
10-520-250 TECHNOLOGY/SOFTWARE UPDATES	55,000.00	0.00	0.00		55,000.00	55,000.00	42,502.07	12,497.93	55,000.00	Barcom bill, Printer monthly bill, new mobile radio, about lock software bill	
10-520-270 POLICE EXPENSE	0.00	0.00	0.00		0.00	0.00	(1,217.83)	1,217.83	5,200.00		
10-520-287 UTILITIES	0.00	500.00	0.00	500.00	500.00	500.00	354.47	145.53	500.00		
10-520-290 PROPERTY LIABILITY INSURANCE	20,000.00	69,878.26	0.00	49,878.26	89,878.26	69,878.26	34,839.13	54,839.13	69,878.26		
10-520-310 WORKERS COMP INSURANCE	30,000.00	0.00	0.00		30,344.00	30,000.00	20,924.20	15,439.80	25,966.15		38,904.58
10-520-320 UNEMPLOYMENT INC	0.00	0.00	0.00		0.00	0.00	0.00	0.00			
10-520-325 BONDING	100.00	0.00	0.00	(100.00)	100.00	0.00	0.00	100.00	100.00	Chief, Sgt	
10-520-330 PROF PERSONAL FEES	500.00	0.00	0.00	(500.00)	500.00	0.00	500.00	500.00	500.00		
10-520-405 EMPLOYEE TRAINING	9,000.00	3,500.00	0.00	(9,000.00)	12,500.00	0.00	2,921.00	9,579.00	9,000.00		
10-520-450 LEOSE TRAINING OFFICE	750.00	0.00	0.00		750.00	750.00	600.00	150.00	750.00		
10-520-451 LEOSE FUNDS	0.00	0.00	0.00		0.00	0.00	0.00	0.00			
10-520-452 CONTRACT SERVICES CAMERA	16,000.00	0.00	0.00		16,000.00	16,000.00	15,000.00	1,000.00	16,000.00		
10-520-476 LAB TEST	100.00	0.00	0.00		100.00	100.00	0.00	100.00	100.00		
10-520-477 K-9 CONTRACT LABOR	4,000.00	0.00	0.00		4,000.00	4,000.00	3,172.30	827.70	4,000.00		
10-520-478 COPS LIVED CONTRACT PAY	40,000.00	20,000.00	0.00	(20,000.00)	60,000.00	20,000.00	13,346.75	46,643.25	40,000.00		
10-520-479 EVIDENCE SUPPLIES	2,000.00	500.00	0.00	(1,500.00)	2,500.00	500.00	148.34	2,351.66	2,000.00		
10-520-480 EVIDENCE PROGRAM	1,000.00	0.00	0.00		1,000.00	1,000.00	(441.10)	1,411.10	1,000.00		
10-520-485 ADVERTISING	0.00	0.00	0.00		300.00	0.00	290.00	10.00	300.00		
10-520-490 ADVERTISING - PUBLICATIONS	300.00	100.00	0.00	(200.00)	400.00	100.00	50.00	350.00	600.00		
10-520-498 VEHICLE PURCHASE	0.00	0.00	0.00		0.00	0.00	0.00	0.00			
10-520-600 VEHICLE FUEL	50,000.00	0.00	0.00		50,000.00	50,000.00	32,360.00	17,639.00	55,000.00		

Proposed FY 2024
Projected Final

Proposed FY 2023
Final

Projected FY 2023

Notes

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2023	Proposed FY 2023	Notes
VEHICLE REPAIR 10-530-620	40,000.00	42,000.00	0.00	2,000.00	82,000.00	42,000.00	42,453.81	39,546.19	45,000.00	52,000.00	Repair windshield
GENERAL SUPPLIES 10-530-670	2,500.00	1,000.00	0.00	(3,500.00)	3,500.00	1,000.00	696.22	2,803.78	1,000.00		
EQUIPMENT PURCHASES 10-530-660	22,500.00	500.00	0.00	(22,000.00)	23,000.00	500.00	1,874.86	21,125.14	2,500.00	38,000.00	Demolition
WILSON COUNTY SOFTWARE 10-530-700	4,000.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00	
WCSO DISPATCH 10-530-910	3,000.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	
MISCELLANEOUS 10-530-920	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	4,122.15	477.85	5,000.00	5,000.00	
WAGES - PUBLIC WORKS 10-530-010	88,794.00	0.00	0.00	0.00	88,794.00	88,794.00	56,298.61	31,494.39	72,168.09		
CONTRACT LABOR 10-530-011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
OVERTIME 10-530-015	6,000.00	5,000.00	(1,627.96)	(1,600.00)	9,372.04	5,000.00	3,108.37	6,143.64	3,069.89		
PAYROLL TAXES 10-530-110	6,867.00	0.00	0.00	0.00	6,867.00	6,867.00	4,722.24	2,144.76	5,846.58		
TWGS 10-530-115	4,533.00	0.00	0.00	0.00	4,533.00	4,533.00	3,918.21	614.79	4,651.12		
ON CALL PAY 10-530-120	1,600.00	0.00	0.00	0.00	1,600.00	1,600.00	0.00	1,600.00	0.00		
EMPLOYEE INSURANCE 10-530-150	21,651.00	0.00	0.00	0.00	21,651.00	21,651.00	2,863.86	18,687.14	3,684.30		
AFLAC 10-530-159	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
OFFICE EXPENSE 10-530-210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
BUILDING MAINTENANCE PW 10-530-214	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
OFFICE SUPPLIES 10-530-220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TELEPHONE 10-530-240	3,000.00	0.00	0.00	0.00	3,000.00	3,000.00	2,137.48	472.52	3,000.00		
UNIFORMS 10-530-250	4,000.00	0.00	0.00	0.00	4,000.00	4,000.00	2,272.02	1,727.98	4,000.00		
PROPERTY & LIABILITY INSURANCE 10-530-310	10,000.00	38,002.38	0.00	28,002.38	48,002.38	38,002.38	16,602.38	30,000.00	25,000.00		
WORKERS COMP INSURANCE 10-530-320	3,500.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00	0.00		
EMPLOYEE TRAINING 10-530-400	400.00	300.00	0.00	(100.00)	700.00	300.00	194.47	505.53	300.00		
VEHICLE FUEL 10-530-610	35,000.00	20,000.00	0.00	(15,000.00)	50,000.00	20,000.00	12,321.13	42,178.87	20,000.00		
VEHICLE REPAIR 10-530-620	2,000.00	1,000.00	0.00	(1,000.00)	3,000.00	1,000.00	0.00	3,000.00	1,000.00		
REPAIR AND MAINTENANCE 10-530-655	1,500.00	1,000.00	0.00	(500.00)	2,500.00	1,000.00	975.70	1,024.30	1,000.00		
TOOLS 10-530-660	2,500.00	600.00	0.00	(1,900.00)	3,100.00	600.00	278.65	2,821.35	600.00		
STREET REPAIR 10-530-665	15,000.00	12,000.00	0.00	(3,000.00)	27,000.00	12,000.00	9,502.00	17,498.00	12,000.00		
GENERAL SUPPLIES 10-530-670	750.00	0.00	0.00	(750.00)	750.00	0.00	0.00	750.00	0.00		
LANDSCAPE 10-530-680	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
EQUIPMENT 10-530-690	4,000.00	3,000.00	0.00	(500.00)	7,500.00	3,000.00	2,878.66	4,621.34	3,000.00		
EQUIPMENT - BO ITEMS 10-530-791	0.00	11,333.33	0.00	7,000.00	18,333.33	7,000.00	6,333.33	10,600.00	11,333.33		
MISCELLANEOUS EXPENSE 10-530-920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
ENGINEERING FEES 10-530-930	15,000.00	55,000.00	0.00	40,000.00	70,000.00	55,000.00	50,326.45	19,673.55	55,000.00		
WAGES - PARK DEPARTMENT 10-560-010	87,994.00	0.00	0.00	0.00	87,994.00	87,994.00	54,215.36	33,778.62	87,123.60	85,265.20	
OVERTIME 10-560-015	4,000.00	7,133.28	0.00	(500.00)	11,133.28	3,000.00	2,751.27	8,408.01	4,000.00	4,000.00	
PAYROLL TAXES 10-560-110	6,732.00	0.00	0.00	0.00	6,732.00	6,732.00	4,360.75	2,369.25	5,410.17	6,830.32	
TWGS 10-560-115	4,444.00	0.00	0.00	0.00	4,444.00	4,444.00	3,366.85	1,077.15	4,168.48	4,383.80	
EMPLOYEE INSURANCE 10-560-150	21,127.00	0.00	0.00	0.00	21,127.00	21,127.00	18,542.00	2,585.00	22,966.76	21,548.04	
TELEPHONE 10-560-240	600.00	800.00	0.00	200.00	1,400.00	800.00	778.80	621.10	800.00	900.00	
UNIFORMS 10-560-250	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	1,154.43	845.57	2,000.00	2,000.00	
UTILITIES - PARK 10-560-290	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	9,643.24	356.76	10,000.00	11,400.00	Camera monitoring
PROPERTY & LIABILITY INSURANCE 10-560-310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	
WORKERS COMP INSURANCE 10-560-320	437.00	0.00	0.00	0.00	437.00	317.00	233.12	203.88	438.05	438.05	
EMPLOYEE TRAINING 10-560-400	200.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00	200.00	500.00	

438.05

Account Title	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revenue	CORRECTED TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2023	Proposed FY 2023	Notes	Proposed FY 2023 Revenue Budget
12-500-430												
CAPITAL OUTLAY - PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,500.00	Anticipated revenue from capital report	
12-500-500												
VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00		
12-500-600												
VEHICLE FUEL	5,000.00	4,500.00	0.00	(1,000.00)	10,000.00	4,500.00	3,095.76	6,904.24	4,500.00	5,000.00		
12-500-610												
VEHICLE REPAIR	5,000.00	12,000.00	0.00	6,000.00	17,500.00	12,000.00	11,536.37	5,963.63	12,000.00	6,000.00		
12-500-620												
REPAIR AND MAINTENANCE	5,000.00	2,000.00	0.00	(2,000.00)	7,000.00	2,000.00	1,418.37	6,081.63	2,000.00	13,000.00	Project cost	
12-500-635												
TOOLS	300.00	0.00	0.00	0.00	300.00	300.00	803.59	(503.59)	1,000.00	1,000.00		
12-500-660												
CITY PARK BURNERS	4,500.00	0.00	0.00	0.00	4,500.00	4,500.00	4,821.58	(421.58)	5,500.00	5,500.00	Small	
12-500-670												
PARK EQUIPMENT	15,000.00	0.00	0.00	0.00	15,000.00	15,000.00	14,579.21	424.79	15,000.00	19,500.00	Grant revenue	
12-500-680												
PARK CHRISTMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Small	
12-500-695												
PARK GRANT ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Small	
12-500-701												
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12-800-100												
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12-900-200												
DRAINAGE PROJECT	706,200.00	23,209.00	0.00	0.00	729,409.00	706,200.00	23,209.00	0.00	23,209.00	500,000.00		
11-500-100												
ENGINEERING FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00		
11-510-100												
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12-510-210												
WAGE - MDO	55,004.00	0.00	0.00	0.00	55,004.00	55,004.00	47,528.84	7,475.16	58,845.23	118,048.20		
12-500-010												
OVERTIME	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	2,000.00		
12-510-015												
CAR/CELL PHONE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12-500-020												
PAYROLL TAXES	4,208.00	0.00	0.00	0.00	4,208.00	4,208.00	3,003.96	972.04	4,601.06	7,537.76		
12-500-030												
SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12-500-110												
TWOC	2,778.00	0.00	0.00	0.00	2,778.00	2,778.00	2,423.10	355.90	2,988.79	4,837.96		
12-500-115												
EMPLOYEE INSURANCE	10,548.00	800.00	0.00	(8,763.00)	11,583.00	800.00	474.46	10,888.02	588.07	21,548.04		
12-500-150												
OFFICE SUPPLIES	4,000.00	0.00	0.00	0.00	4,000.00	4,000.00	3,301.05	638.95	4,000.00	4,000.00		
12-500-220												
PROPERTY & LIABILITY INSURANCE	14,500.00	0.00	0.00	0.00	14,500.00	14,500.00	14,918.11	(418.11)	15,500.00	17,000.00		
12-500-230												
WARRANTY COMP INSURANCE	138.00	0.00	0.00	0.00	138.00	138.00	56.13	81.87	69.49	248.33		
12-500-300												
FACILITY & OPERATIONS TO GO	60,000.00	0.00	0.00	0.00	60,000.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00		
12-500-400												
ENGINEERING	5,000.00	0.00	0.00	(5,000.00)	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00		
12-500-410												
LEGAL	3,000.00	1,500.00	0.00	(1,500.00)	4,500.00	1,500.00	931.50	3,068.50	1,500.00	3,000.00		
12-500-420												
EQUIPMENT PURCHASE	0.00	63,193.20	0.00	63,193.20	63,193.20	63,193.20	31,685.74	31,507.46	63,193.20	63,193.00	Anticipated revenue from grants paid from through the Park Committee report	
12-500-430												
TRAINING/CONFERENCE TRAVEL	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	4,603.46	391.44	5,000.00	5,000.00		
12-500-450												
BUSINESS RECRUITMENT	100.00	200.00	0.00	100.00	700.00	200.00	119.43	580.57	200.00	500.00		
12-500-455												
ECONOMIC DEVELOPMENT	5,000.00	2,000.00	0.00	(3,000.00)	7,000.00	2,000.00	1,110.06	5,889.92	2,000.00	6,000.00	Small local grant Business America	
12-500-466												
EVENT PLANNING	220,000.00	150,000.00	0.00	(75,000.00)	495,000.00	150,000.00	148,439.15	311,560.85	150,000.00	250,000.00		
12-500-480												
ECONOMIC DEVELOPMENT PROJECT	0.00	78,859.48	0.00	78,859.48	78,859.48	78,859.48	80,482.97	(1,623.49)	80,482.97	6,700.00	Anticipated revenue from the Park Committee report	
12-500-470												
CONSULTING/DEVELOPMENT PLAN	50,000.00	78,887.08	0.00	28,887.08	83,887.08	78,887.08	34,117.08	50,769.00	78,887.08	300,000.00	Grant revenue, future construction projects	
12-500-475												
ADVERTISING	10,000.00	2,500.00	0.00	(7,500.00)	12,500.00	2,500.00	1,573.83	10,926.17	2,500.00	10,000.00		
12-500-478												
PAID/DETAILED GRANTS	50,000.00	0.00	0.00	(5,000.00)	45,000.00	45,000.00	15,500.00	30,000.00	50,000.00	50,000.00		
12-500-477												
TRAVEL STORY	100.00	0.00	0.00	(100.00)	100.00	0.00	0.00	100.00	0.00			

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2025	Proposed FY 2026 Final	Notes	Proposed FY 2026 Personnel Budget
12-500-478												
COVID-19 RELIEF 12-500-479	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
COVID-19 RELIEF 12-500-500	73,229.00	9,881,000.00	0.00	5,772,000.00	8,073,229.00	8,073,229.00	8,073,229.00	113,939.00	8,073,229.00	113,939.00		
VEHICLE PURCHASE 12-500-600	0.00	0.00	0.00		0.00	0.00	(12,663.97)	12,663.97	0.00			
PD BUILDING LOAN 2025 12-500-700	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	0.00	250,000.00			
CAPITAL OUTLAY 12-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
TRANSFER OUT 12-900-200	0.00	0.00	0.00		0.00	0.00	12,666.66	(12,666.66)	12,666.66			
STREET REPAIR 14-600-100	319,155.00	0.00	0.00		319,155.00	319,155.00	143,582.50	175,572.50	185,000.00	320,000.00		
STREET CONTINGENCY 14-500-110	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
PROFESSIONAL - ENGINEERING 14-500-410	15,000.00	0.00	0.00	(15,000.00)	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00		
MISCELLANEOUS EXPENSE 14-500-920	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
CAPITAL OUTLAY 14-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
HOTEL ABATEMENT EXPENSE 15-500-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
TRANSFER TO HOD 15-500-201	60,000.00	0.00	0.00		60,000.00	60,000.00	0.00	60,000.00	60,000.00			
MISC EXPENSE 15-500-210	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
BANK SERVICE CHARGES 15-510-470	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
MISC POLICE EXPENSE 16-500-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
CAPITAL OUTLAY 16-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
GENERAL - CARE ACT GRANT EXPEN 18-500-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
PD - AACOG COVID GRANT EXPENSE 18-510-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
PD - AACOG BODY ARMOUR EXPENSE 18-515-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
PD AACOG TRAINING/ AED GRANT 18-516-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
PD/FIRE RADIO GRANT/ SHIELDS 18-517-100	0.00	500.00	0.00		500.00	0.00	500.00	0.00	0.00		MAKE INACTIVE	
PARK - GRANT EXPENSES 18-520-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
QVEC POWER UP GRANT EXPENSES 18-530-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
FEMA COVID RECOVERY EXPENSES 18-540-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
PW CARES ACT GRANT 18-550-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
SAFETY GRANT 18-560-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
AACOG 2023 GRANT PD 18-570-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		MAKE INACTIVE	
CAPITAL OUTLAY 18-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
TRANSFER OUT 18-900-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
2017 REFUNDING PRINCIPAL 20-100-104	313,000.00	0.00	0.00		49,000.00	313,000.00	0.00	49,000.00			MAKE INACTIVE	
2017 REFUNDING INTEREST 20-100-105	7,466.00	0.00	0.00		7,466.00	7,466.00	0.00	7,466.00			MAKE INACTIVE	
SARA LOAN PRINCIPAL 20-100-106	38,642.00	0.00	0.00		38,642.00	38,642.00	0.00	38,642.00				
SARA LOAN INTEREST 20-100-107	7,404.00	0.00	0.00		7,404.00	7,404.00	0.00	7,404.00				
2016 SERIES PRINCIPAL 20-100-108	0.00	0.00	0.00		145,000.00	0.00	0.00	145,000.00	145,000.00	150,000.00		
2016 SERIES INTEREST 20-100-109	0.00	0.00	0.00		82,050.00	0.00	41,025.00	41,025.00	82,050.00	77,700.00		
2016 SERIES BOND- ADMIN FEE 20-100-110	0.00	450.00	0.00	50.00	850.00	50.00	450.00	400.00	450.00	450.00		
2024 SERIES PRINCIPAL 20-100-111	40,000.00	0.00	0.00		40,000.00	40,000.00	40,000.00	0.00	40,000.00	65,000.00		
2024 SERIES INTEREST 20-100-112	72,009.00	0.00	0.00		72,009.00	72,009.00	48,134.16	23,874.84	72,009.00	46,775.00		
2024 SERIES BOND- ADMIN FEE 20-100-113	0.00	0.00	0.00		0.00	0.00	0.00	0.00	450.00	450.00		
BOND OBLIG 2003 SERIES - PRIN 20-800-800	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE			
BOND OBLIG 2003 SERIES - INT 20-800-810	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
BOND OBLIG 2003 SERIES - ADMIN 20-800-820	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	

Account Title	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Current Revenue	TOTAL BUDGET	Current Total Budget	ACTUAL EXPENSE	REMAINING	MADE INACTIVE	Projected FY 2025	Projected FY 2025	Notes	Projected FY 2025 Expense Budget
Number	0.00	0.00	0.00		0.00	0.00	0.00	0.00					
DEPARTMENTAL MAINTENANCE													
40-500-000	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MADE INACTIVE				
40-500-000	0.00	0.00	0.00		0.00	0.00	0.00	0.00					
MAINTENANCE	200.00	0.00	0.00		200.00	200.00	200.00	0.00	200.00		200.00		
CONTRACTS	200.00	0.00	0.00		200.00	200.00	200.00	0.00	200.00		200.00		
25-500-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00					
BUILDING SECURITY	25-500-200	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
25-500-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
ALARM SERVICES	25-500-300	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
25-500-300	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
CONTRIBUTION	25-500-400	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
25-500-400	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
MAINTENANCE EXPENSE	25-500-500	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
25-500-500	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
ANNUAL SOFTWARE MAINTENANCE	35-500-100	0.00	0.00		10,000.00	10,000.00	0.00	10,000.00	10,000.00		10,000.00		
35-500-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
MAINTENANCE EXPENSE	35-500-000	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
35-500-000	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
EXPENSE	40-500-000	0.00	0.00		182,978.00	182,978.00	117,026.09	65,951.91	144,899.44		328,002.20		
40-500-000	182,978.00	0.00	0.00		182,978.00	182,978.00	117,026.09	65,951.91	144,899.44		328,002.20		
WAGES	40-500-010	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-010	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
OVERTIME	40-500-015	12,000.00	10,000.00		22,000.00	10,000.00	7,573.68	14,426.32	9,276.84		16,000.00		
40-500-015	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
CALL DUTY WAGES	40-500-017	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-017	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
PAYROLL TAXES	40-500-110	13,998.00	0.00		13,998.00	13,998.00	8,462.65	4,995.35	11,641.36		26,316.17		
40-500-110	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
CALL DUTY TAXES	40-500-112	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-112	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
TREAS	40-500-115	9,340.00	0.00		9,340.00	9,340.00	5,117.18	4,122.82	6,333.56		16,890.51		
40-500-115	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
CALL DUTY TAXES	40-500-116	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-116	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
CALCULATIONS	40-500-117	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-117	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
ON CALL PAY	40-500-120	1,600.00	0.00		1,600.00	1,600.00	900.00	700.00	1,114.29		1,600.00		
40-500-120	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
EMPLOYEE INSURANCE	40-500-150	31,662.80	0.00		31,662.80	31,662.80	18,300.81	13,361.99	23,996.34		64,647.12		
40-500-150	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
AT&T	40-500-159	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-159	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
OFFICE EXPENSE	40-500-210	1,700.00	1,500.00		3,200.00	1,500.00	1,143.93	2,106.99	1,500.00		1,700.00		
40-500-210	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
OFFICE SUPPLIES	40-500-220	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-220	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
CELL PHONE SUBSCRIPTIONS	40-500-230	4,000.00	2,500.00		6,500.00	2,500.00	1,903.75	4,596.25	2,500.00		4,000.00		
40-500-230	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
TELEPHONE	40-500-240	4,500.00	0.00		4,500.00	4,500.00	4,307.44	112.56	4,500.00		7,500.00		
40-500-240	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		5,000.00		
EXPENSE	40-500-500	3,500.00	0.00		3,500.00	3,500.00	2,000.00	1,500.00	3,500.00		3,500.00		
40-500-500	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
POSTAGE	40-500-500	2,800.00	0.00		2,800.00	2,800.00	1,500.00	1,300.00	2,800.00		16,400.00		
40-500-500	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
TRUCKING/POSTAGE SERVICES	40-500-520	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-520	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
RETURNED CHECK	40-500-530	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-530	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
DEPOSIT FEE/NO	40-500-531	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-531	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
PAID CREDIT	40-500-533	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-533	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
APPROPRIATE REIMBURSEMENT	40-500-534	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-534	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
UTILITIES	40-500-590	96,000.00	0.00		96,000.00	96,000.00	71,526.87	23,441.03	69,000.00		96,000.00		
40-500-590	9,700.00	0.00	0.00		9,700.00	9,700.00	0.00	9,700.00	9,700.00		57,700.00		
PROPERTY LIABILITY INSURANCE	40-500-610	6,000.00	0.00		6,000.00	6,000.00	5,400.36	509.64	6,797.59		2,798.83		
40-500-610	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		2,798.83		
WORKERS COMP INSURANCE	40-500-620	4,000.00	0.00		4,000.00	4,000.00	4,000.00	0.00	4,000.00		4,000.00		
40-500-620	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
PROFESSIONAL FEES	40-500-630	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-630	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
LEGAL & PROFESSIONAL FEE/NO	40-500-640	6,000.00	0.00		6,000.00	6,000.00	5,572.86	427.14	6,000.00		6,000.00		
40-500-640	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
PERMITS & INSPECTIONS	40-500-641	5,000.00	0.00		5,000.00	5,000.00	4,192.77	8,007.23	5,000.00		9,700.00		
40-500-641	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
EMPLOYEE TRAINING LICENSING	40-500-650	300.00	0.00		300.00	300.00	300.00	0.00	300.00		300.00		
40-500-650	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
CONTRACT REIMBURSEMENT	40-500-655	9,400.00	0.00		9,400.00	9,400.00	2,671.42	6,728.58	3,500.00		9,400.00		
40-500-655	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
BANK SERVICE CHARGES	40-500-670	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-670	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
PAYROLL EXPENSE	40-500-671	9,000.00	12,000.00		21,000.00	12,000.00	11,479.64	9,520.36	12,000.00		12,000.00		
40-500-671	200.00	2,535.46	0.00		2,882.46	2,535.46	1,135.46	1,746.00	2,535.46		3,000.00		
ADVERTISING	40-500-680	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		
40-500-680	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Committed Revision	TOTAL BUDGET	Committed Total Budget	ACTUAL EXPENSES	REMAINING	Proposed FY 2025	Proposed FY 2026	Notes	Proposed FY 2025 Additional Amount
INFRASTRUCTURE REPAIR 40-540-523	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
VEHICLE FUEL 40-540-610	500.00	0.00	0.00	(500.00)	500.00	0.00	0.00	500.00	500.00	20,000.00		
VEHICLE REPAIR 40-540-620	10,000.00	13,000.00	0.00	3,000.00	23,000.00	13,000.00	12,199.34	10,800.66	13,000.00	16,000.00		
TOTALS 40-540-600									3,100.00	3,100.00		
EXPENSES 40-540-600									15,000.00	15,000.00		
EXPENSES 40-540-600									350,000.00	350,000.00		
GARBAGE COLLECTION EXPENSE 40-540-710	350,000.00	0.00	0.00		350,000.00	350,000.00	309,715.94	40,289.06	350,000.00			
SALES TAX EXPENSE 40-540-720	0.00	0.00	0.00		0.00	0.00	24,687.14	(24,687.14)	5,000.00	5,000.00		
VALVE REPAIR 40-540-805	10,000.00	5,000.00	0.00	(5,000.00)	15,000.00	5,000.00	0.00	15,000.00				
SUPPLIES AND REPAIRS 40-540-810	200,000.00	0.00	0.00		200,000.00	200,000.00	259,294.86	20,705.14	200,000.00	223,000.00	Budget total includes street repairs	
WYV OPERATION 40-540-820	160,000.00	150,000.00	0.00	(10,000.00)	310,000.00	150,000.00	124,637.42	190,362.58	150,000.00	110,000.00		
WATER REPLENISHMENT 40-540-825	100,000.00	0.00	0.00		100,000.00	100,000.00	79,333.87	21,666.13	100,000.00	100,000.00		
WATER MAINS LAB 40-540-830	10,000.00	12,000.00	0.00	2,000.00	22,000.00	12,000.00	10,921.00	11,079.00	12,000.00	15,000.00		
CHEMICALS 40-540-840	25,000.00	26,000.00	0.00	3,000.00	54,000.00	28,000.00	26,298.20	26,701.80	20,000.00	30,000.00		
BOX WATER PUMP/HAZE 40-540-850	75,000.00	50,000.00	0.00	(25,000.00)	120,000.00	50,000.00	40,028.16	64,971.84	50,000.00	50,000.00		
LINE USE AND CHURN 40-540-860	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
WATER REPLENISHMENT 40-540-800												
WELL PROJECTS 40-540-901	0.00	155,263.80	0.00		155,263.80	155,263.80	76,940.80	79,343.00	155,263.80	175,000.00		
LAND LEASE 40-540-902	40,000.00	0.00	0.00		40,000.00	40,000.00	19,250.88	20,749.12	40,000.00	45,000.00		
EQUIPMENT PURCHASE 40-540-905	1,500.00	0.00	0.00		1,500.00	1,500.00	1,397.99	302.01	1,500.00	59,000.00	Lease equipment for pump truck	
DEPRECATION 40-540-908	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
CIP CIP 2011 PRINCIPAL 40-540-909	0.00	313,000.00	0.00		313,000.00	0.00	313,000.00	0.00				
SMA LOAN PRINCIPAL 40-540-910	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
WAS 1979 BOND PRINCIPAL 40-540-911	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
CIP CIP 2011 INTEREST 40-540-912	0.00	0.00	0.00		0.00	0.00	1,024.72	(1,024.72)				
SMA LOAN INTEREST 40-540-913	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
WAS 1979 INTEREST 40-540-914	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
WAS 1979 BOND ACUM FEE 40-540-915	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
BOND ISSUE COST 40-540-916	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
2010 BERS BOND PAYMENT 40-540-919	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
2015 BERS INTEREST PAYMENT 40-540-917	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
2015 BERS BOND ACUM FEE 40-540-918	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
2017 REVENUE INTEREST 40-540-919	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
MISC CELLULARS EXPENSE 40-540-920	500.00	7,381.55	0.00	6,881.55	7,881.55	7,381.55	3,381.55	4,500.00	7,381.55	8,000.00		
CAPITAL OUTLAY 40-599-500	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			
WATER UTILITIES 40-500-100												
WATERLINE REPLACEMENT 40-510-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
ENGINEERING - WATERLINE 40-510-115	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
WELL #7 PROJECT 40-520-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
ENGINEERING - WATERWELL #7 40-520-115	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
MISC - WATERWELL #7 40-530-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
ELEVATED TOWER CONSTRUCTION 40-530-105	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
ELEVATED TOWER CONSTRUCTION 40-530-101	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
ELEVATED TOWER MISC CONSTRUCTION 40-530-110	0.00	0.00	0.00		0.00	0.00	0.00	0.00				
ELEVATED TOWER LEGAL/CONS 40-530-120	0.00	0.00	0.00		0.00	0.00	0.00	0.00				

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2025	Proposed FY 2025 Final	Notes	Proposed FY 2025 Personnel Budget
41-530-111												
END - ELEVATED WATER TOWER 41-530-115	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
ELEVATED TOWER 41-530-116	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
Water/Filter Plant Line 41-540-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
Water/Filter Plant Misc 41-540-110	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
Water/Filter Plant Engineer 41-540-115	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
WELL PROJECT 50-540-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
TRANSFER OUT 51-500-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
SEWER IMPACT PROJECTS 51-500-300	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
TRANSFER OUT 51-900-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE		MAKE INACTIVE	
Grand Total:	6,576,076.00	3,186,858.14	248,342.31	1,444,489.48	9,352,694.45	#REF!	5,637,654.42	3,715,090.03	6,592,569.54	7,432,658.05		2,385,455.63
Actual Adopted	6,691,257.00			#REF!								

General Fund



Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	YTD REVENUE	PREV YR YTD	% COL YTD % COL LYTD	UNCOLLECTED BAL	PROPOSED 25-26
GENERAL							
AD VALORUM TAXES - CURRENT 10-400-010	386,345.00	0.00 386,345.00	351,203.80	283,948.36	90.90 97.84	35,141.20	615,596
AD VALORUM TAXES - DELINQUENT 10-400-015	5,000.00	0.00 5,000.00	0.00	894.45	0.00 100.00	5,000.00	5,000
AD VALORUM TAXES - ATT FEES 10-400-020	750.00	0.00 750.00	0.00	67.93	0.00 64.33	750.00	750
AD VALORUM TAXES - PEN & INT 10-400-025	2,000.00	0.00 2,000.00	2,265.12	1,061.71	113.26 74.65	(265.12)	2,000
AD VALORUM TAXES - TAX CERT 10-400-030	33.00	0.00 33.00	225.73	0.00	684.03 0.00	(192.73)	33.00
HEB PROPERTY TAX 10-400-035	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
POLICE CAR LOAN - GOV CAPITAL 10-400-040	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
BALL FIELD USAGE 10-400-049	0.00	0.00 0.00	2,080.00	280.00	0.00 50.91	(2,080.00)	2,200.00
PARK USE INCOME 10-400-050	6,000.00	0.00 6,000.00	1,655.00	7,884.63	27.58 267.73	4,345.00	2,200.00
PARK GRANT REIMBURSEMENT 10-400-051	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
CUSTOMER SERVICE INSPECTIONS 10-400-055	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
FOOD LICENSE INCOME 10-400-060	18,000.00	0.00 18,000.00	20,300.00	18,500.00	112.78 95.73	(2,300.00)	25,000.00
PERMITS 10-400-065	105,000.00	0.00 105,000.00	36,911.17	29,502.46	35.15 7.07	68,088.83	50,000
VARIANCE, ZONING, SUP REQUEST 10-400-066	2,000.00	0.00 2,000.00	1,088.00	1,131.14	54.40 71.54	912.00	1,500.00
CREDIT CARD REWARD REVENUE 10-400-070	15,000.00	0.00 15,000.00	8,800.49	19,994.58	58.67 100.00	6,199.51	15,000.00
CONTRACTOR REGISTRATION 10-400-071	3,000.00	0.00 3,000.00	4,800.00	2,400.00	160.00 80.00	(1,800.00)	5,000.00
FELPS REBATE REVENUE 10-400-075	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
INTEREST INCOME 10-400-080	30,000.00	0.00 30,000.00	2,822.28	27,639.27	9.41 56.54	27,177.72	30,000.00
RESTITUTION 10-400-090	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
MISC INCOME 10-400-095	6,000.00	0.00 6,000.00	30.00	296.39	0.50 85.07	5,970.00	250.00
OPIOID SETTLEMENT 10-400-096	0.00	0.00 0.00	958.16	(19.07)	0.00 100.00	(958.16)	0.00

POLICE SECURITY 10-400-097	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE SALES TAX 10-400-110	1,642,209.00	0.00 1,642,209.00	1,023,359.34	878,019.05	62.32 68.05	618,849.66	1,400,000
STREET SALES TAX 10-400-111	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
PROPERTY RELIEF SALES TAX 10-400-115	0.00	0.00 0.00	255,839.87	184,217.07	0.00 57.69	(255,839.87)	350,000.18
MIXED BEVERAGE TAX 10-400-120	25,000.00	0.00 25,000.00	22,298.47	20,481.76	89.19 72.44	2,701.53	24,000.00
NSF CHECK FEE 10-400-125	25.00	0.00 25.00	35.00	0.00	140.00 0.00	(10.00)	35.00
FRANCHISE TAX 10-400-150	78,000.00	0.00 78,000.00	68,063.09	66,617.20	87.26 80.09	9,936.91	70,000.00
AMERICAN TOWER LEASE 10-400-151	0.00	0.00 0.00	16,610.18	16,127.00	0.00 100.00	(16,610.18)	16,700.00
SALE OF PROPERTY 10-400-152	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
CERTIFICATE OF OCCUPANCY 10-400-155	3,000.00	0.00 3,000.00	1,175.00	2,800.00	39.17 80.00	1,825.00	1,800.00
LITTLE LEAGUE ANNUAL FEES 10-400-156	28,500.00	0.00 28,500.00	28,530.00	28,540.00	100.11 100.00	(30.00)	28,500
LEASE PROCEEDS 10-400-190	2,550.00	0.00 2,550.00	0.00	0.00	0.00 0.00	2,550.00	0.00
GRANT REVENUE PD EQUIP 10-400-205	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
GRANT REVENUE - PARK PROJECT 10-400-215	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
GRANT - CARES ACT - GEN 10-400-216	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
LEOSE TRAINING INCOME 10-400-451	950.00	0.00 950.00	2,721.13	2,526.71	286.43 100.00	(1,771.13)	2,750.00
PD NATIONAL NIGHT OUT 10-400-455	1,000.00	0.00 1,000.00	0.00	0.00	0.00 0.00	1,000.00	1,000.00
PD GOLF TOURAMENT REVENUE 10-400-456	0.00	0.00 0.00	0.00	17,256.00	0.00 100.00	0.00	17,000.00
MISCELLANEOUS POLICE INCOME 10-400-901	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
COURT HOUSE SECURITY FEE 10-410-210	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
COURT COSTS - DEFERRED FEE 10-410-215	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME ADJ 10-410-220	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00

STATE COURT COST INCOME: FIN 10-410-225	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME IDF 10-410-230	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME: JR 10-410-235	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME JSI 10-410-240	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME: LOO 10-410-245	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME MV 10-410-250	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS - SCHOOL ZON 10-410-257	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COST INCOME: ST 10-410-260	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME STT 10-410-265	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME: TE 10-410-270	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME TIN 10-410-275	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS INCOME: WA 10-410-280	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
STATE COURT COSTS DISMISSAL FE 10-410-284	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
MISC INCOME 10-410-285	9,500.00	0.00 9,500.00	0.00	1,705.00	0.00 100.00	9,500.00	0.00
LVISD SRO OFFICER 10-410-286	290,568.00	0.00 290,568.00	144,828.18	203,940.16	49.84 72.16	145,739.82	150,000.00
OMNI COLLECTIONS 10-410-290	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
COPS LVISD 10-410-296	15,000.00	0.00 15,000.00	15,653.75	14,696.50	104.36 100.00	(653.75)	16,000.00
LVISD ADMINISTRATION FEES 10-410-297	38,056.00	0.00 38,056.00	16,533.41	6,778.46	43.44 100.00	21,522.59	17,000.00
POLICE REPORTS 10-410-298	550.00	0.00 550.00	347.10	252.00	63.11 66.67	202.90	365.00
LEASE PROCEED INCOME 10-410-299	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
MDD OVERHEAD TRANSFER IN 10-410-300	60,000.00	0.00 60,000.00	60,000.00	60,000.00	100.00 100.00	0.00	60,000.00
MDD TRANSFER IN 10-410-301	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00

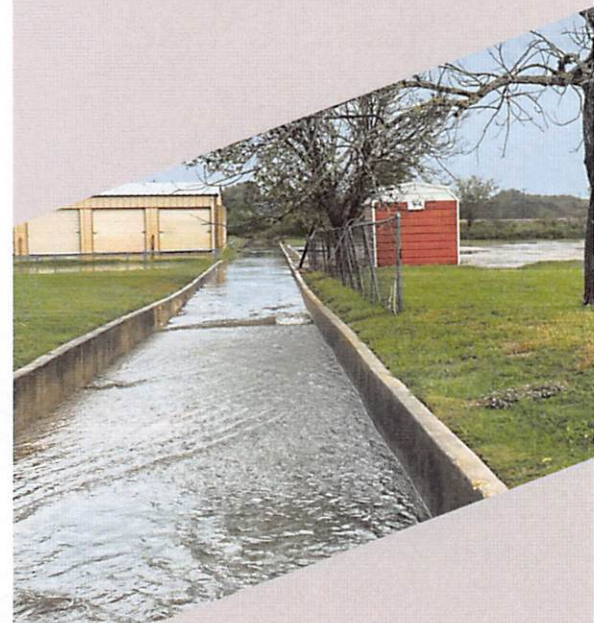
INDINGENT DEFENSE FUND (IDF)	300.00	0.00			13.71	258.88	45.00
10-415-315		300.00	41.12	75.91	62.16		
LOCAL TRAFFIC FINE	1,500.00	0.00			64.64	530.37	1,000.00
10-415-320		1,500.00	969.63	653.94	82.78		
LOCAL CONSOLIDATED COURT COST	1,000.00	0.00			29.50	705.00	300.00
10-415-321		1,000.00	295.00	375.84	79.32		
MOVING VIOLATION FEE (MVF)	25.00	0.00			2.40	24.40	2.00
10-415-325		25.00	0.60	1.17	49.16		
STATE JURY FEE (JRF)	500.00	0.00			16.59	417.03	90.00
10-415-330		500.00	82.97	128.02	58.07		
LOCAL JURY	100.00	0.00			3.57	96.43	4.00
10-415-331		100.00	3.57	23.35	96.81		
STATE JUDICIAL SUPPORT FUND (J	600.00	0.00			98.27	10.39	600.00
10-415-335		600.00	589.61	191.74	58.04		
STATE CONSOLIDATED COURT COST	30,000.00	0.00			84.51	4,646.94	27,000.00
10-415-340		30,000.00	25,353.06	(1,915.00)	(137.41)		
STATE TRAFFIC FINE (STF)	15,000.00	0.00			101.81	(271.92)	15,500.00
10-415-345		15,000.00	15,271.92	10,007.98	87.65		
TECHNOLOGY FUND	0.00	0.00			0.00	0.00	0.00
10-415-350		0.00	0.00	0.00	0.00		
FINE	45,000.00	0.00			80.67	8,700.24	40,000.00
10-415-355		45,000.00	36,299.76	25,491.69	81.76		
TIME PAYMENT FEE	750.00	0.00			15.21	635.95	120.00
10-415-360		750.00	114.05	173.38	69.80		
WARRANT FEE	7,000.00	0.00			68.25	2,222.60	5,000.00
10-415-365		7,000.00	4,777.40	5,439.97	76.80		
ADMINISTRATIVE FEE	800.00	0.00			168.01	(544.08)	1,400.00
10-415-370		800.00	1,344.08	600.00	88.70		
DISMISSAL FEE	1,800.00	0.00			33.89	1,190.00	650.00
10-415-371		1,800.00	610.00	440.00	91.67		
ARREST FEE	3,000.00	0.00			68.76	937.13	2,200.00
10-415-372		3,000.00	2,062.87	1,485.98	83.41		
COLLECTION FEE (AMS)	0.00	0.00			0.00	0.00	0.00
10-415-375		0.00	0.00	0.00	0.00		
OMNI COLLECTION FEE	3,000.00	0.00			51.16	1,465.31	1,600.00
10-415-380		3,000.00	1,534.69	1,449.86	64.26		
DEFERRED FEE	15,000.00	0.00			103.79	(568.11)	16,000.00
10-415-385		15,000.00	15,568.11	8,945.75	90.46		
CHILD SAFETY FINE	50.00	0.00			0.00	50.00	0.00
10-415-390		50.00	0.00	0.00	0.00		
SCHOOL ZONE VIOLATION FEE	750.00	0.00			56.67	325.00	500.00
10-415-391		750.00	425.00	1,002.90	90.93		
TRUANCY PREVENTION FEE	2,000.00	0.00			96.06	78.83	2,000.00
10-415-392		2,000.00	1,921.17		87.00		

SEATBELT FEE	400.00	0.00			(2,403.71)	10,014.84	5.00
10-415-393		400.00	(9,614.84)	(148.00)	1.11		
LOCAL TRUANCY PREVENTION	20.00	0.00			0.00	20.00	5.00
10-415-394		20.00	0.00	0.00	0.00		
RESTITUTION INCOME	0.00	0.00			0.00	0.00	0.00
10-415-395		0.00	0.00	200.00	100.00		
COURT SECURITY FEES	0.00	0.00			0.00	0.00	0.00
10-415.310		0.00	0.00	0.00	0.00		
GAIN ON SALE OF FIXED ASSETS	0.00	0.00			0.00	0.00	0.00
10-420-300		0.00	0.00	0.00	0.00		
MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00			0.00	0.00	0.00
10-420-403		0.00	0.00	0.00	0.00		
PD BUILDING LOAN PAYMENT	0.00	0.00			0.00	(250,000.00)	0.00
10-520-285		0.00	250,000.00	0.00	0.00		
POLICE GOLF TOUR	0.00	0.00			0.00	0.00	0.00
10-520-286		0.00	0.00	0.00	0.00		
TRANSFER IN	0.00	12,666.00			100.01	(0.66)	0.00
10-900-100		12,666.00	12,666.66	0.00	0.00		
2024 SERIES COO PROCEEDS	0.00	0.00		0.00	0.00	0.00	500,000.00
11-400-010		0.00	0.00	1,250,000.00	100.00		0.00
BOND ADDITIONAL FEES	0.00	0.00			0.00	0.00	
11-400-015		0.00	0.00	5,324.60	100.00		0.00
INTEREST INCOME	0.00	0.00			0.00	(924.54)	
11-400-080		0.00	924.54	12,425.80	37.10		1,000.00
	2,902,631.00		2,450,375.24				3,524,700

Account Title	Number	ORIGINAL BUDGET	Corrected		TOTAL BUDGET	Corrected		ACTUAL EXPENSES		Projected FY 2025	Proposed FY 2026 Final	Notes	Proposed 2026 Personnel Budget
			BUDGET REVISION	Transfers		Total	Budget	REMAINING					
WAGES - GENERAL	10-510-010	222,958.00	0.00	0.00	222,958.00	222,958.00	153,597.84	69,360.16		190,168.75	186,188.72		196,188.72
OVERTIME	10-510-015	7,500.00	0.00	(7,500.00)	7,500.00	0.00	7,500.00	0.00	500.00	0.00	500.00	Fri Admin City Spec Etc	
CAR/PHONE ALLOWANCE	10-510-020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None MAX VALUE	
PAYROLL TAXES	10-510-110	17,056.00	0.00	0.00	17,056.00	17,056.00	11,798.77	5,319.23	14,531.24	15,008.44	15,008.44		15,008.44
THRS	10-510-115	11,259.00	0.00	0.00	11,259.00	11,259.00	7,838.65	3,420.35	9,705.00	9,632.87	9,632.87		9,632.87
EMPLOYEE INSURANCE	10-510-150	31,690.00	0.00	0.00	31,690.00	31,690.00	22,621.24	9,068.76	28,007.25	32,223.56	32,223.56		32,223.56
AFLAC	10-510-159	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
OFFICE EXPENSE	10-510-210	4,000.00	3,000.00	(1,000.00)	7,000.00	3,000.00	2,118.75	4,881.25	3,000.00	3,150.00	Filing Cabinet		
OFFICE EQUIPMENT RENTALS	10-510-212	8,000.00	0.00	0.00	8,000.00	8,000.00	6,928.17	1,071.83	8,000.00	8,000.00	8,000.00		
BUILDING EXPENSE - CH	10-510-214	9,448.00	99,027.04	0.00	49,382.04	99,027.04	44,801.31	33,610.73	10,000.00	10,000.00	10,000.00		10,000.00
OFFICE CLEANING	10-510-215	6,800.00	0.00	0.00	6,800.00	6,800.00	4,873.00	1,925.00	6,800.00	6,800.00	6,800.00		
OFFICE SUPPLIES	10-510-220	3,000.00	2,500.00	(500.00)	5,500.00	2,500.00	3,000.35	2,499.65	3,000.00	3,000.00	3,350.00		3,350.00
DUES AND SUBSCRIPTIONS	10-510-230	2,300.00	0.00	0.00	2,300.00	2,300.00	2,004.35	265.65	2,300.00	2,300.00	2,300.00		2,300.00
TELEPHONE	10-510-240	10,000.00	0.00	0.00	10,000.00	10,000.00	6,041.06	3,116.94	10,000.00	10,000.00	10,000.00		10,000.00
UNIFORMS	10-510-250	700.00	900.00	0.00	200.00	1,600.00	883.00	717.00	900.00	900.00	900.00		900.00
POSTAGE	10-510-260	1,500.00	1,200.00	(300.00)	2,700.00	1,200.00	1,103.45	1,566.55	1,200.00	2,000.00	Count Admin		
TECHNOLOGY/SOFTWARE UPGRADES	10-510-270	100,000.00	65,000.00	(35,000.00)	195,000.00	65,000.00	60,875.31	114,124.69	65,000.00	35,000.00			
RETURNED CHECKS	10-510-280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None MAX VALUE		
UTILITIES	10-510-290	8,500.00	0.00	0.00	8,500.00	8,500.00	6,559.17	1,940.83	8,500.00	8,500.00	8,500.00		8,500.00
NATIONAL NIGHT EXPERISES	10-510-300	4,000.00	214.22	0.00	(3,785.78)	4,214.22	214.22	4,000.00	500.00	0.00	None MAX VALUE		
PROPERTY & LIABILITY INSURANCE	10-510-310	25,000.00	0.00	0.00	25,000.00	25,000.00	14,781.39	10,218.61	25,000.00	20,000.00			
WORKERS COMP INSURANCE	10-510-320	557.00	0.00	0.00	557.00	557.00	260.95	296.05	323.08	490.47			490.47
BONDING	10-510-330	50.00	0.00	(50.00)	50.00	0.00	0.00	50.00	0.00	50.00	City Admin		
LEGAL & PROFESSIONAL - ENGINEER	10-510-410	0.00	2,500.00	0.00	27,500.00	2,500.00	1,696.00	25,804.00	2,500.00	0.00	None MAX VALUE		
LEGAL & PROFESSIONAL - LEGAL	10-510-420	25,000.00	15,000.00	(10,000.00)	40,000.00	15,000.00	8,382.56	31,617.44	15,000.00	17,500.00			
LEGAL & PROFESSIONAL - COLLECT	10-510-421	5,000.00	9,500.00	0.00	4,500.00	14,500.00	8,796.21	5,703.79	9,500.00	9,500.00	9,500.00		
FOOD LICENSE EXPENSE	10-510-435	6,000.00	0.00	0.00	6,000.00	6,000.00	4,940.00	1,060.00	6,000.00	6,000.00	6,000.00		
EMPLOYEE TRAINING	10-510-480	25,000.00	4,500.00	(20,500.00)	24,500.00	4,500.00	2,917.42	21,582.58	4,500.00	4,500.00			
WCAD COLLECTION FEE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None MAX VALUE		
WCAD 451	10-510-451	6,000.00	8,000.00	0.00	2,000.00	14,000.00	8,000.00	7,734.11	6,265.89	8,000.00	8,000.00		8,000.00
WCAD QUARTERLY PAYMENT	10-510-452												
AUDIT EXPENSE	10-510-460	9,400.00	32,657.16	0.00	22,657.16	41,457.16	32,057.16	16,028.58	25,429.58	32,000.00	32,000.00		32,000.00
ELECTION EXPENSE	10-510-465	2,000.00	1,435.70	0.00	(564.30)	3,435.70	1,435.70	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00
BANK SERVICE CHARGES	10-510-470	2,500.00	0.00	0.00	2,500.00	2,500.00	(382.02)	2,882.02	3,600.00	4,000.00			
MERCHANT CREDIT CARD FEES	10-510-471	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None MAX VALUE	
CONTRACT LABOR	10-510-475	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	Unlabeled		
CONTRACT SERVICES - CSI	10-510-476	100.00	0.00	0.00	100.00	100.00	0.00	100.00	100.00	0.00	None MAX VALUE		
ADVERTISING	10-510-480	900.00	600.00	0.00	(300.00)	1,500.00	600.00	329.22	1,170.78	600.00	900.00		900.00
ALARM SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None MAX VALUE		

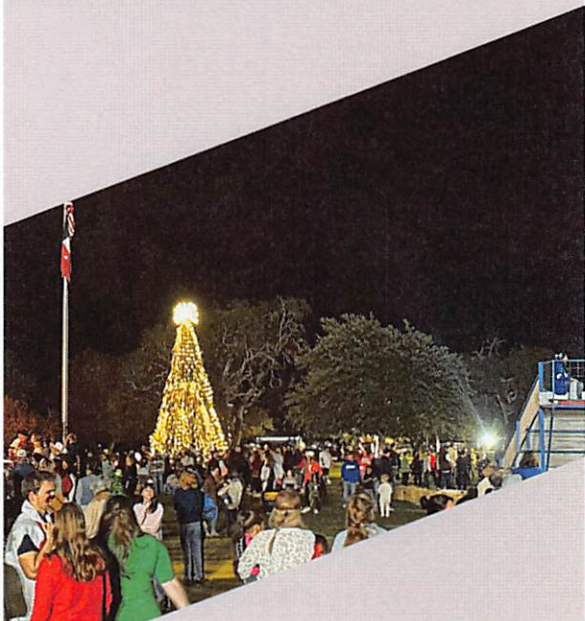
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SERIES 2024 CO - DRAINAGE PROJECTS



Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2025	Proposed FY 2026 Final	Notes	Proposed FY 2026 Personnel Budget
DRAINAGE PROJECT 11-500-100	760,265.00	23,209.00	0.00		23,209.00	760,265.00	23,209.00	0.00	23,209.00	500,000.00		
ENGINEERING FEE 11-510-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	50,000.00		
BANK SERVICE CHARGES 11-510-470	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
										550,000.00		

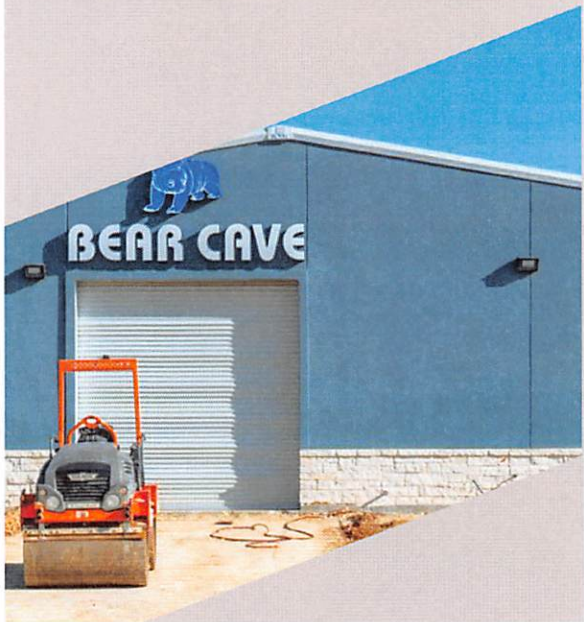
MUNICIPAL DEVELOPMENT DISTRICT



Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	YTD REVENUE	PREV YR YTD	% COL YTD % COL LYTD	UNCOLLECTED BAL	PROPOSED 25-26
BANK INTEREST 12-400-080	12,500.00	0.00 12,500.00	8,670.75	17,317.31	69.37 66.04	3,829.25	10,000.00
MISC INCOME 12-400-095	0.00	0.00 0.00	0.00	494.95	0.00 100.00	0.00	0.00
MUNICIPAL DEVELOPMENT DISTRICT 12-400-100	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
SALES TAX 12-400-110	551,050.00	0.00 551,050.00	501,240.36	428,287.01	90.96 68.55	49,809.64	585,000.00
EVENT VENDORS/DONATIONS 12-400-120	25,000.00	0.00 25,000.00	64,682.38	27,400.00	258.73 65.07	(39,682.38)	40,000.00
TRANSFER FROM HOT 12-400-130	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00
	588,550.00		574,593.49				635,000.00

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Version	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES		Notes	Proposed FY 2025 Personnel Budget
							REMAINING	Final		
WAGES - MID 12-500-010	55,004.00	0.00	0.00	55,004.00	55,004.00	55,004.00	47,576.84	7,475.16		118,045.20
OVERTIME 12-559-015	5,000.00			5,000.00	5,000.00					2,000.00
CAR & CELL PHONE ALLOWANCE 12-509-009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	2,000.00
PAYROLL TAXES 12-500-050	4,208.00	0.00	0.00	4,208.00	4,208.00	3,633.96	572.04			7,537.76
SOCIAL SECURITY TAXES 12-500-110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	2,000.00
THIS 12-500-115	2,778.00	0.00	0.00	2,778.00	2,778.00	2,422.10	355.90			4,637.86
EMPLOYEE INSURANCE 12-500-150	10,563.00	800.00	0.00	11,363.00	800.00	474.98	10,888.02	588.07		21,549.04
OFFICE SUPPLIES 12-500-220	4,000.00	0.00	0.00	4,000.00	4,000.00	3,381.05	638.95			4,000.00
BOOK GROUPS 12-500-280	14,500.00	0.00	0.00	14,500.00	14,500.00	14,918.11				17,600.00
NEWS PUBLICATIONS/SUBSCRIPTION 12-500-291	100.00	1,791.92	0.00	1,891.92	1,791.92	1,912.92	848.00		2000.00	2,000.00
TELEPHONE 12-500-240	800.00	0.00	0.00	800.00	800.00	539.51	260.49			800.00
IT SERVICES 12-500-270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	2,000.00
PROPERTY & LIABILITY INSURANCE 12-500-310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
WORKERS COMP INSURANCE 12-500-320	138.00	0.00	0.00	138.00	138.00	56.13	81.87			246.33
FACILITY & OVERHEAD COST TO GP 12-500-400	60,000.00	0.00	0.00	60,000.00	60,000.00	60,000.00	0.00			60,000.00
ENGINEERING 12-500-410	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00			5,000.00
LEGAL 12-500-420	3,000.00	1,500.00	0.00	4,500.00	1,500.00	931.50	3,568.50	1,500.00		3,000.00
EQUIPMENT EXPENSE 12-500-430	0.00	63,193.20	0.00	63,193.20	63,193.20	31,685.74	31,507.46			63,796.00
TRAINING/CONFERENCE/TRAVEL 12-500-450	5,000.00	0.00	0.00	5,000.00	5,000.00	4,606.56	393.44			5,000.00
BUSINESS RECRUITMENT 12-500-455	100.00	200.00	0.00	700.00	200.00	119.43	580.57	200.00		500.00
ECONOMIC DEVELOPMENT 12-500-456	5,000.00	2,000.00	0.00	7,000.00	2,000.00	1,110.08	5,889.92	2,000.00		6,000.00
EVENT PLANNING 12-500-460	225,000.00	150,000.00	0.00	400,000.00	150,000.00	148,430.15	251,569.85	150,000.00		250,000.00
COMMUNITY PROGRAMS 12-500-465								0.00		4,700.00
ECONOMIC DEVELOPMENT PROJECT 12-500-470	0.00	78,859.48	0.00	78,859.48	78,859.48	60,492.97	18,366.51			0.00
CONSULTING/DEVELOPMENT PLAN 12-500-475	50,000.00	78,887.08	0.00	80,887.08	78,887.08	34,187.08	58,700.00	78,887.08		300,000.00
ADVERTISING 12-500-478	10,000.00	2,500.00	0.00	12,500.00	2,500.00	1,573.83	10,926.17	2,500.00		13,000.00
FACADE/BEAR GRANTS 12-500-477	50,000.00	0.00	0.00	50,000.00	45,000.00	15,000.00	30,000.00	50,000.00		50,000.00
TRAFFIC STUDY 12-500-476	100.00	0.00	0.00	100.00	0.00	0.00	100.00	0.00	2000.00	2,000.00
COVID-19 RELIEF 12-500-479	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	2,000.00
RENTAL PROPERTY 12-500-500	78,732.80	115,366.80	0.00	312,099.60	870,712.56	438,343.79	648,348.80	17,758.79		11,187.80
VEHICLE PURCHASE 12-500-600	0.00	0.00	0.00	0.00	0.00	112,663.97	12,663.97			0.00
PD BUILDING LOAN 2025 12-500-700	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00	250,000.00		1,000,000.00

Misc.



Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	YTD REVENUE	PREV YR YTD	% COL YTD % COL LYTD	UNCOLLECTED BAL	PROPOSED 25-26
STREET MAINTENANCE TAX 14-400-010	327,555.00	0.00 327,555.00	255,839.85	212,447.24	78.11 66.53	71,715.15	285,000.00
INTEREST INCOME 14-400-080	6,600.00	0.00 6,600.00	959.44	9,246.87	14.54 58.38	5,640.56	1,000.00
INTEREST INCOME 15-400-080	900.00	0.00 900.00	691.41	1,433.77	76.82 76.18	208.59	750.00
HOTEL TAX REVENUE 15-400-100	70.00	69,930.00	54,747.07	46,940.12	78.21 70.73	15,252.93	60,000.00
	335,125.00		312,237.77				346,750.00

Account Title	BUDGET	NET REVISIONS			% COL YTD	UNCOLLECTED BAL	PROPOSED
Number		TOTAL BUDGET	YTD REVENUE	PREV YR YTD	% COL LYTD		25-26
FORFEITURES	0.00	0.00			0.00	0.00	0.00
16-400-010		0.00	0.00	2,794.53	189.89		
INTEREST	0.00	0.00			0.00	(5.53)	85,000.00
16-400-080		0.00	5.53	22.51	86.64		
GENERAL - CARES ACT GRANT	0.00	0.00			0.00	0.00	0.00
18-400-100		0.00	0.00	0.00	0.00		
PD - AACOG - COVID GRANT	0.00	0.00			0.00	0.00	0.00
18-410-100		0.00	0.00	0.00	0.00		
PD - AACOG BODY ARM GRANT REV	0.00	0.00			0.00	0.00	0.00
18-415-100		0.00	0.00	30,219.98	100.00		
PD AACOG TRAINING/ AED GRANT	0.00	0.00			0.00	0.00	0.00
18-416-100		0.00	0.00	0.00	0.00		
PD/FIRE RADIO GRANT	0.00	0.00			0.00	0.00	0.00
18-417-100		0.00	0.00	0.00	0.00		
ACOG 2023 GRANT PD	0.00	0.00			0.00	0.00	0.00
18-418-100		0.00	0.00	0.00	0.00		
PARK - GRANTS	0.00	0.00			0.00	0.00	0.00
18-420-100		0.00	0.00	0.00	0.00		
GVEC POWER UP GRANT REVENUE	0.00	0.00			0.00	(20,000.00)	0.00
18-430-100		0.00	20,000.00	0.00	0.00		
FEMA COVID RECOVERY REVENUE	0.00	0.00			0.00	0.00	0.00
18-440-100		0.00	0.00	0.00	0.00		
AD VALOREM TAX	433,650.00	0.00			0.00	433,650.00	0.00
20-100-101		433,650.00	0.00	0.00	0.00		
TRANSFER FROM OTHER FUNDS	8,231.00	0.00			0.00	8,231.00	0.00
20-100-102		8,231.00	0.00	0.00	0.00		
INTEREST	100.00	0.00			0.00	100.00	0.00
20-100-103		100.00	0.00	0.00	0.00		
DEFERRED REVENUE	0.00	0.00			0.00	0.00	0.00
20-200-310		0.00	0.00	0.00	0.00		
AD VALORUM TAXES - CURRENT	0.00	0.00			0.00	(100,525.81)	100,000.00
20-400-010		0.00	100,525.81	0.00	0.00		
AD VALORUM TAXES - PEN & INT	0.00	0.00			0.00	(282.23)	300.00
20-400-025		0.00	282.23	0.00	0.00		
INTEREST INCOME	0.00	0.00			0.00	0.00	0.00
20-400-080		0.00	0.00	0.00	0.00		
Misc Income	0.00	0.00			0.00	0.00	0.00
20-400-285		0.00	0.00	0.00	0.00		
TRANSFER IN	0.00	0.00			0.00	0.00	0.00
20-900-100		0.00	0.00	0.00	0.00		
INTEREST	15.00	0.00			17.60	12.36	3.00
25-400-080		15.00	2.64	4.30	88.11		
COURTHOUSE SECURITY FEES	2,006.00	0.00			94.97	100.97	2,000.00

25-410-210		2,006.00	1,905.03	1,291.10	85.79		
INTEREST	80.00	0.00			63.04	29.57	55.00
35-400-080		80.00	50.43	133.54	78.21		
STATE COURT COST - TECH FEE	2,660.00	0.00			59.65	1,073.18	1,650.00
35-410-270		2,660.00	1,586.82	1,104.34	83.80		
2016 SERIES COO PROCEEDS	0.00	0.00			0.00	0.00	0.00
41-400-010		0.00	0.00	0.00	0.00		
INTEREST INCOME	0.00	0.00			0.00	(0.18)	0.00
41-400-080		0.00	0.18	0.47	75.81		
ELEVATED TOWER CONSTRUCTION	0.00	0.00			0.00	0.00	0.00
41-530-900		0.00	0.00	0.00	0.00		
INTEREST INCOME	0.00	0.00			0.00	(233.57)	250.00
50-400-080		0.00	233.57	651.52	78.60		
WATER IMPACT FEES	5,000.00	0.00			108.54	(427.12)	0.00
50-400-585		5,000.00	5,427.12	1,423.44	69.23		
INTEREST INCOME	0.00	0.00			0.00	(42.07)	42.00
51-400-080		0.00	42.07	117.03	78.55		
SEWER IMPACT FEES	3,000.00	0.00			46.07	1,617.99	0.00
51-400-580		3,000.00	1,382.01	259.44	66.67		189,300.00
	454,742.00		131,443.44				

Account Title Number	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2025	Proposed FY 2026 Final	Notes	Proposed FY 2026 Personnel Budget
STREET REPAIR 14-500-100	319,155.00	0.00	0.00		319,155.00	319,155.00	143,582.50	175,572.50	185,000.00	320,000.00		
STREET CONTINGENCY 14-500-110	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	2026-241571.00	
PROFESSIONAL - ENGINEERING 14-500-410	15,000.00	0.00	0.00	(\$15,000.00)	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00		
MISCELLANEOUS EXPENSE 14-500-920	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
										335,000.00		

Account Title	ORIGINAL BUDGET	BUDGET REVISION	TRANSFERS	Corrected Revision	TOTAL BUDGET	Corrected Total Budget	ACTUAL EXPENSES	REMAINING	Projected FY 2025	Proposed FY 2026	Notes	Proposed FY 2026 Personnel Budget
Number										Final		
CAPITAL OUTLAY 14-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
HOTEL ABATEMENT EXPENSE 15-500-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
TRANSFER TO MDD 15-500-201	60,000.00	0.00	0.00		60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.00		
MISC EXPENSE 15-500-210	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
BANK SERVICE CHARGES 15-510-470	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
MISC POLICE EXPENSE 16-500-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
CAPITAL OUTLAY 16-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
GENERAL - CARE ACT GRANT EXPEN 18-500-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
PD - AACOG COVID GRANT EXPENSE 18-510-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
PD - AACOG BODY ARMOUR EXPENSE 18-515-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
PD AACOG TRAINING/ AED GRANT 18-516-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
PD/FIRE RADIO GRANT/ SHIELDS 18-517-100	0.00	500.00	0.00		500.00	0.00	500.00	0.00	0.00	0.00	MAKE INACTIVE	
PARK - GRANT EXPENSES 18-520-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
GVEC POWER UP GRANT EXPENSES 18-530-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
FEMA COVID RECOVERY EXPENSES 18-540-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
PW CARES ACT GRANT 18-550-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
SAFETY GRANT 18-560-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
ACOG 2023 GRANT PD 18-570-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	MAKE INACTIVE	
CAPITAL OUTLAY 18-800-100	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
TRANSFER OUT 18-900-200	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
2017 REFUNDING PRINCIPAL 20-100-104	313,000.00	0.00	0.00		49,000.00	313,000.00	0.00	49,000.00		0.00	MAKE INACTIVE	
2017 REFUNDING INTEREST 20-100-105	7,466.00	0.00	0.00		7,466.00	7,466.00	0.00	7,466.00		0.00	MAKE INACTIVE	
SARA LOAN PRINCIPAL 20-100-106	38,642.00	0.00	0.00		38,642.00	38,642.00	0.00	38,642.00		0.00		
SARA LOAN INTEREST 20-100-107	7,404.00	0.00	0.00		7,404.00	7,404.00	0.00	7,404.00		0.00		
2016 SERIES PRINCIPAL 20-100-108	0.00	0.00	0.00		145,000.00	0.00	0.00	145,000.00	145,000.00	150,000.00		
2016 SERIER INTEREST 20-100-109	0.00	0.00	0.00		82,050.00	0.00	41,025.00	41,025.00	82,050.00	77,700.00		
2016 SERIES BOND- ADMIN FEE 20-100-110	0.00	450.00	0.00	50.00	850.00	50.00	450.00	400.00	450.00	450.00		
2024 SERIES PRINCIPAL 20-100-111	40,000.00	0.00	0.00		40,000.00	40,000.00	40,000.00	0.00	40,000.00	65,000.00		
2024 SERIES INTEREST 20-100-112	72,009.00	0.00	0.00		72,009.00	72,009.00	48,134.16	23,874.84	72,009.00	46,775.00		
2024 SERIES BOND- ADMIN FEE 20-100-113	0.00	0.00	0.00		0.00	0.00	0.00	0.00	450.00	450.00		
BOND OBLIG 2003 SERIES - PRIN 20-800-800	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE	0.00		
BOND OBLIG 2003 SERIES - INT 20-800-810	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE	0.00	MAKE INACTIVE	
BOND OBLIG 2003 SERIES - ADMIN 20-800-820	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE	0.00	MAKE INACTIVE	
LEASE PROCEED (TRANSFER OUT) 20-800-830	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE	0.00	MAKE INACTIVE	
MISCELLANEOUS 20-800-840	0.00	0.00	0.00		0.00	0.00	0.00	0.00	MAKE INACTIVE	0.00	MAKE INACTIVE	
COURT BAILIFF 25-500-100	200.00	0.00	0.00		200.00	200.00	200.00	0.00	200.00	200.00		

BUILDING SECURITY 25-500-200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALARM SERVICES 25-900-100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTINGENCY 25-900-110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS EXPENSE 25-900-920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ANNUAL SOFTWARE MAINTENANCE 35-900-100	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00
MISCELLANEOUS EXPENSE 35-900-920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

540,575.00

ROEFER



Account Title Number	BUDGET	NET REVISIONS		YTD REVENUE	PREV YTD	% COL YTD		UNCOLLECTED BAL	PROPOSED
		TOTAL BUDGET	% COL YTD			% COL YTD	% COL YTD		
INTEREST INCOME 40-400-980	1,000.00	0.00	0.00	0.00	32.94	100.00	0.00	1,000.00	25-26 0.00
MISC INCOME 40-400-995	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
NSF CHECK FEE 40-400-125	200.00	0.00	0.00	210.00	420.00	105.00	(10.00)	220.00	220.00
SALES TAX INCOME 40-400-505	0.00	0.00	0.00	24,959.92	20,173.07	0.00	(24,959.92)	25,000.00	25,000.00
WATER SALES 40-400-510	835,000.00	0.00	0.00	732,734.91	553,916.20	87.75	102,265.09	818,500	No Change 835,000
SEWER SALES 40-400-520	255,000.00	0.00	0.00	230,548.30	183,384.66	90.41	24,450.70	260,000	255,000
INFRASTRUCTURE REPAIR 40-400-525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTIES 40-400-530	7,000.00	0.00	0.00	8,917.71	7,278.88	127.40	(1,917.71)	8,000.00	8,000.00
METER TAMPERING FEE 40-400-535	0.00	0.00	0.00	0.00	75.00	100.00	0.00	0.00	0.00
OPER & MAINTENANCE 40-400-540	30,000.00	0.00	0.00	24,374.92	23,701.16	81.25	5,625.08	30,000.00	30,000.00
GARBAGE SALES 40-400-550	420,000.00	0.00	0.00	372,932.91	306,217.07	88.79	47,067.09	420,000.00	420,000.00
OVERPAYMENT 40-400-555	8,000.00	0.00	0.00	(6,022.74)	6,289.11	(62.78)	13,022.74	0.00	0.00
NEW WATER METER FEES 40-400-560	13,000.00	0.00	0.00	3,992.80	2,860.00	30.71	9,007.20	13,000.00	13,000.00
NEW WATER CONSTRUCTIONS FEE 40-400-562	8,000.00	0.00	0.00	9,125.24	0.00	114.07	(1,125.24)	10,000.00	10,000.00
NEW SEWER CONSTRUCTION FEES 40-400-565	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
RECONNECTIONS 40-400-570	4,000.00	0.00	0.00	3,228.62	2,429.80	80.72	771.38	4,000.00	4,000.00
DRAINAGE IMPACT FEES 40-400-575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500
SEWER IMPACT FEES 40-400-580	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000
WATER IMPACT FEES 40-400-585	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000
WATER DEPOSITS 40-400-590	18,000.00	0.00	0.00	12,342.03	13,774.41	68.57	5,657.97	21,000	21,000
ADMIN FEE 40-400-591	5,000.00	0.00	0.00	2,181.66	2,350.00	43.63	2,818.34	2,500.00	2,500.00
GREASE TRAP PERMITS 40-400-592	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
ADJUSTMENTS 40-400-595	1,000.00	0.00	0.00	1,222.48	654.00	122.25	(222.48)	1,300.00	1,300.00
METER REPLACEMENT INCOME 40-400-625	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WELL PROJECTS 2009 40-400-901	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFRASTRUCTURE GRANT LOAN 40-400-802	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEW LOAN WATER WELL 40-400-803	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEMA COVID RECOVERY REVENUE 40-440-100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,609,700.00			1,421,749.76				2,645,520.00	

[illegible]

Personnel



2025-2026 PAYROLL BUDGET

FY 2025-2026 BUDGET

														FY25					with COLA					Overall				
Name	Job Title	Hrs	Dept	Current Rate as of 7/2025	Current Annual	Adjustments	New Budget	COLA Increase	Increase	Holiday Pay	O/T Pay	K-9	Night shift	Total Pay	TMRS	Medical	Social Security	W/C	Employee Cost									
	CODE PART TIME	60	500	19.33	30,154.80		30,154.80	1,507.74	31,662.54				400	32,062.54	1,574.27	20.00	2,452.78	144.28	36,253.88									
														32,062.54	1,574.27	20.00	2,452.78	144.28	36,253.88									
	FINANCE	80	510	26.44	54,995.20		54,995.20	2,749.76	57,744.96					57,744.96	2,835.28	10,774.52	4,417.49	144.36	75,916.61									
	CITY SECR	80	510	25.53	53,102.40		53,102.40	2,655.12	55,757.52					55,757.52	2,737.69	10,774.52	4,265.45	139.39	73,674.58									
	CITY ADMIN	80	510	28.85	60,008.00		60,008.00	3,000.40	63,008.40					63,008.40	3,093.71	10,774.52	4,820.14	157.52	81,854.30									
														176,510.88	8,666.68	32,323.56	13,503.08	441.28	231,445.48									
	JUDGE		515	-	-		-	-	-					-	-	-	-	0	-									
	COURT CLER	60	515	18.42	28,735.20		28,735.20	1,436.76	30,171.96					30,171.96	1,481.44	20.00	2,308.15	75.43	34,056.99									
	JUDGE		515	-	-		-	-	-					-	-	-	-	0	-									
														30,171.96	1,481.44	20.00	2,308.15	75.43	34,056.99									
	CHIEF	80	520	43.65	90,792.00		90,792.00	4,539.60	95,331.60	4,888.80				100,220.40	4,920.82	10,774.52	7,666.86	3,798.35	127,380.96									
	SERGEANT	80	520	34.83	72,446.40		72,446.40	3,622.32	76,068.72	3,900.96			0	79,969.68	3,926.51	10,774.52	6,117.68	3,030.85	103,819.24									
PROPOSED NEW EMPLOYEE	DETECTIVE	80	520	31.11			64,710.45		64,710.45	3,484.32				68,194.77	3,348.36	10,774.52	5,216.90	2,584.58	90,119.13									
	Patrol	84	520	27.87	60,868.08		60,868.08	3,043.40	63,911.48	4,682.16	4,200		1,300	74,093.64	3,638.00	10,774.52	5,668.16	2,808.15	96,982.47									
	Patrol	84	520	28.74	62,768.16		62,768.16	3,138.41	65,906.57	4,828.32	4,200		1,300	76,234.89	3,743.13	10,774.52	5,831.97	2,889.30	99,473.81									
	Patrol	92	520	27.33	65,373.36		65,373.36	3,268.67	68,642.03	4,591.44	4,200			77,433.47	3,801.98	10,774.52	5,923.66	2,934.73	100,868.36									
	Patrol	20	520	27.33	14,211.60		14,211.60	710.58	14,922.18					14,922.18	732.68	-	1,141.55	565.55	17,361.96									
	SRO	80	520	29.59	61,547.20		61,547.20	3,077.36	64,624.56	4,971.12	-			69,595.68	3,417.15	10,774.52	5,324.07	2,637.68	91,749.09									
	Patrol	84	520	27.88	60,889.92		60,889.92	3,044.50	63,934.42	4,683.84	4,200		-	72,818.26	3,575.38	10,774.52	5,570.60	2,759.81	95,498.56									
	Patrol	80	520	28.74	59,779.20		59,779.20	2,988.96	62,768.16		-		-	62,768.16	3,081.92	10,774.52	4,801.76	2,378.91	83,805.27									
	Patrol	84	520	29.59	64,624.56		64,624.56	3,231.23	67,855.79		4,200		1,300	73,355.79	3,601.77	10,774.52	5,611.72	2,780.18	96,123.98									
	SRO	80	520	28.43	59,134.40		59,134.40	2,956.72	62,091.12		-		-	62,091.12	3,048.67	10,774.52	4,749.97	2,353.25	83,017.54									
	Patrol	84	520	29.59	64,624.56		64,624.56	3,231.23	67,855.79		4,200		1,300	73,355.79	3,601.77	10,774.52	5,611.72	2,780.18	96,123.98									
	SRO	80	520	28.74	59,779.20		59,779.20	2,988.96	62,768.16		-		-	62,768.16	3,081.92	10,774.52	4,801.76	2,378.91	83,805.27									
	CADET	80	520	12.50	26,000.00		26,000.00	1,300.00	27,300.00					27,300.00	1,340.43	10,774.52	2,088.45	1,034.67	42,538.07									
	Motor Officer	40	520	28.74	29,889.60		29,889.60	1,494.48	31,384.08					31,384.08	1,540.96	-	2,400.88	1,189.46	36,515.38									
PROPOSED NEW EMPLOYEE	Administrative Asst	60	520				29,582.28		29,582.28					29,582.28	1,452.49	-	2,263.04	1,121.17	34,418.98									
TOTAL PD												-	PD Total	1,026,506.06	50,401.45	150,843.28	78,527.71	38,904.58	1,345,183.08									
	Park Tech	80	580	17.68	36,774.40		36,774.40	1,838.72	38,613.12		2,000			40,613.12	1,994.10	10,774.52	3,106.90	219.02	56,707.67									
	Park Lead	80	580	21.37	44,449.60	-	44,449.60	2,222.48	46,672.08		2,000			48,672.08	2,389.80	10,774.52	3,723.41	219.02	65,778.84									
														89,285.20	4,383.90	21,549.04	6,830.32	438.05	122,486.51									
	WATER CLER	80	540	18.96	39,436.80		39,436.80	1,971.84	41,408.64		-			41,408.64	2,033.16	10,774.52	3,167.76	1,569.39	58,953.47									
	Water tec	80	540	20.54	42,723.20		42,723.20	2,136.16	44,859.36		4,000			48,859.36	2,398.99	10,774.52	3,737.74	219.87	65,990.48									
	Dir Public Work	80	540	35.81	74,484.80	0.00	74,484.80	3,724.24	78,209.04					78,209.04	3,840.06	10,774.52	5,982.99	219.02	99,025.64									
	Water tec	80	540	24.54	51,043.20		51,043.20	2,552.16	53,595.36		4,000			57,595.36	2,827.93	10,774.52	4,406.05	219.87	75,823.72									
Vac	Water tec	80	540	24.54	51,043.20		51,043.20	2,552.16	53,595.36		4,000			57,595.36	2,827.93	10,774.52	4,406.05	259.18	75,863.04									
PROPOSED NEW POSITION	WATER FOREMAN	80	540				56,334.44		56,334.44		4,000			60,334.44	2,962.42	10,774.52	4,615.58	271.50	78,958.47									
														344,002.20	16,890.51	64,647.12	26,316.17	2,758.83	454,614.83									
														344,002.20	16,890.51	64,647.12	26,316.17	2,758.83	454,614.83									
	MDD Dir	80	550	33.33	69,326.40	-	69,326.40	3,466.32	72,792.72		1,000			73,792.72	3,623.22	10,774.52	5,645.14	184.48	94,020.09									
	MDD Cler	40	550	18.96	19,718.40		19,718.40	985.92	20,704.32					20,704.32	1,016.58	-	1,583.88	51.76	23,356.54									
PROPOSED MOVE CLER TO FT		40	550				19,718.40	985.92	20,704.32		1,000			21,704.32	1,065.68	10,774.52	1,660.38	54.26	35,259.16									
														116,201.36	5,705.49	21,549.04	8,889.40	290.50	152,635.79									
TOTALS					1,508,723.84		1,679,069.41	76,422.11	1,755,491.52	36,030.96	47,600.00	-	5,200.00	1,814,740.20	89,103.74	290,952.04	138,827.63	43,052.95	2,376,676.56									

	Current	Increase	Budget
COLA		5%	
TMRS	5.05%	4.91%	
Medical	8,709.60	8,394.24	
Dental	535.92	487.92	
Vision	78.96	117.36	
Life	1,164.00	1,700.00	from monthly inv + 8%
Airlife	75.00	75.00	
Insurance Total per Year	10,563.48	10,774.52	

General Fund Total	1,354,536.64	66,507.75	204,755.88	103,622.05	40,003.62	1,769,425.94
Utility Total	344,002.20	16,890.51	64,647.12	26,316.17	2,758.83	454,614.83
MDD Total	116,201.36	5,705.49	21,549.04	8,889.40	290.50	152,635.79
Overall Total Payroll	1,814,740.20	89,103.74	290,952.04	138,827.63	43,052.95	2,376,676.56

Check	1,814,740.20	89,103.74	290,952.04	138,827.63	43,052.95	2,376,676.56
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2025-2026 PAYROLL BUDGET

FY 2025-2026 BUDGET

Name	Job Title	Hrs	Dept	Current Rate as of 7/2025	Current Annual	FY25 Adjustments	New Budget	COLA Increase	with COLA Increase	Holiday Pay	O/T Pay	K-9	Night shift	Total Pay	TMRS	Medical	Social Security	W/C	Overall Employee Cost
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Payroll Notes:

Overtime Budgeted by each personnel to total the of budget item

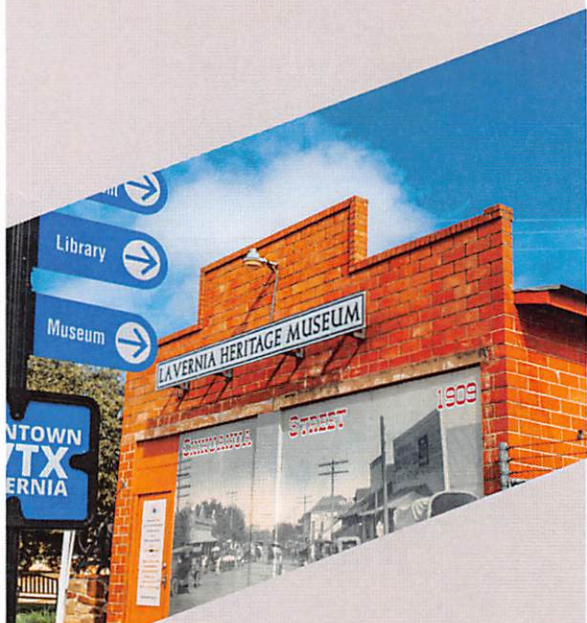
This is to ensure taxes and TMRS deductions are taken out

MDD Employee changing from PT to FT

1% COLA	Salary	15,284.42
	TMRS	750.47
	Taxes	1,169.26
		17,204.15

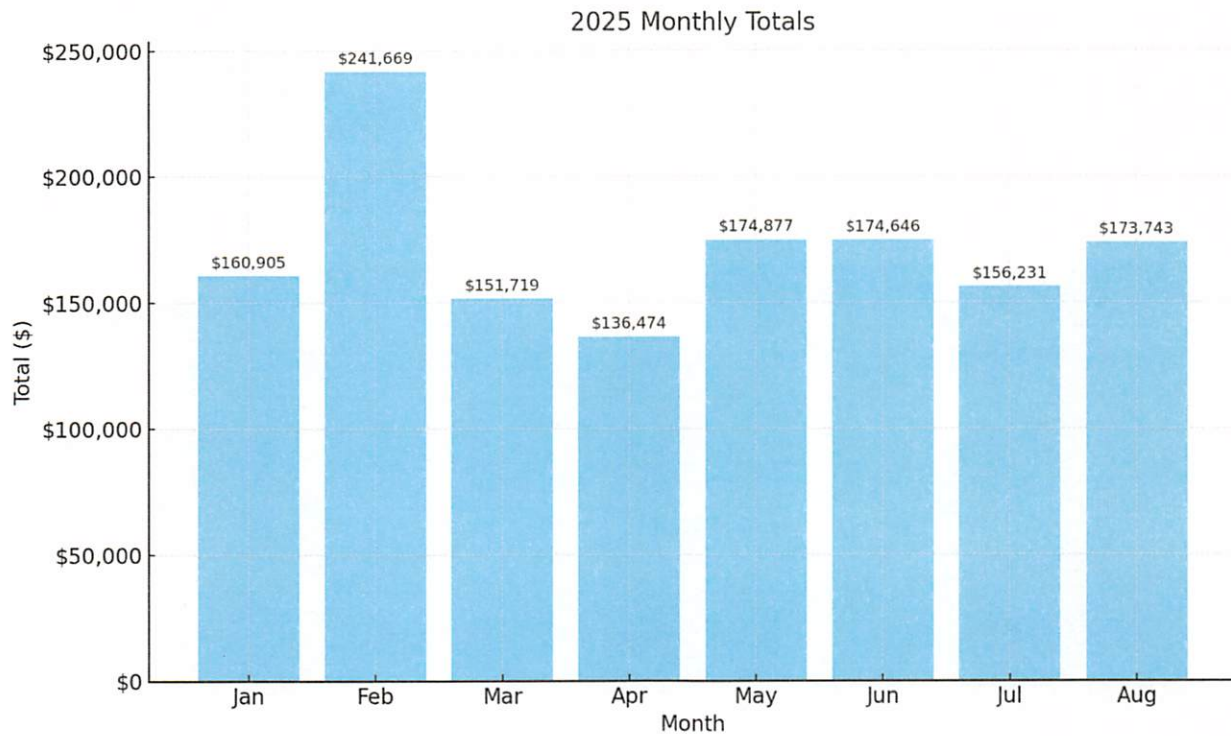
New position	Proposed Salary	TMRS, Taxes, Insurance & other	Other	Total Cost
Detective	64,710.45	25,408.68		90,119.13
Water Foreman	56,334.44	22,624.03		78,958.47
MDD employee PT to FT	20,704.32	14,554.84		35,259.16
	141,749.21	62,587.56		204,336.77

Summary charts and graphs



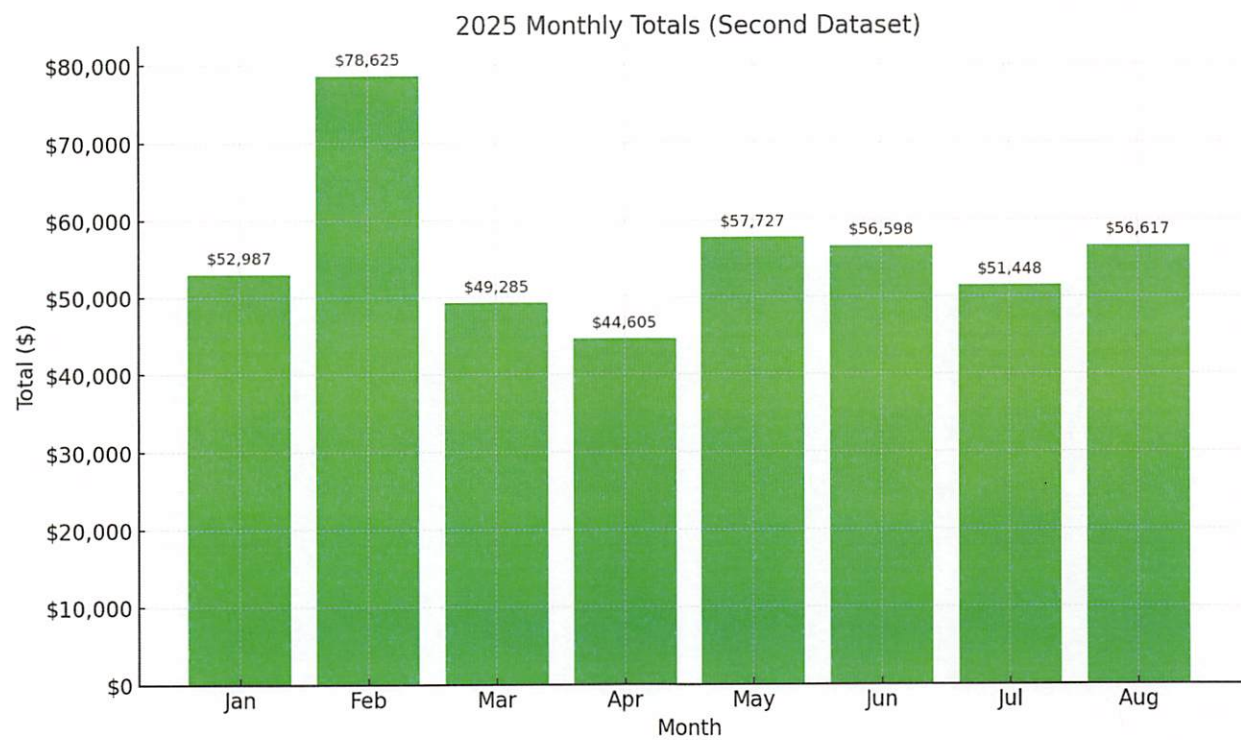
Sales tax charts:

City



Sales tax charts:

MDD



2025 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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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). ¹	\$ 262,520,058
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. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 262,520,058
4.	Prior year total adopted tax rate.	\$ 0.178093 /\$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. ³	\$ 0
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. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 262,520,058
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 400,210</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,080,793</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 2,481,003
11.	<p>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.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,481,003
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. ⁸ 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.	\$ 260,039,055
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 463,111
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. ⁹	\$ 381
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 463,492
18.	<p>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.¹¹</p> <p>A. Certified values: \$ 276,158,845</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing 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 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 276,158,845

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ <u>26,000</u> 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. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>26,000</u>	
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. ¹⁶	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>276,184,845</u>
22.	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. ¹⁸	\$ <u>0</u>
23.	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. ¹⁹	\$ <u>5,150,460</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>5,150,460</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>271,034,385</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.171008</u> /\$100
27.	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. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- 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.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.138093</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>262,520,058</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 362,521
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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 2024. This line applies only to tax years preceding the prior tax year. + \$ 381</p> <p>_____</p> <p>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 - \$ _____</p> <p>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 +/- \$ _____</p> <p>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. 381 \$ _____</p> <p>E. Add Line 30 to 31D. \$ 362,902</p>	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 271,034,385
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.133895 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100</p>	
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100</p>	

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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..... \$ <u>0</u> 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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..... \$ <u>0</u> 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, 2022 and ending on June 30, 2023. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	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..... \$ <u>0</u> 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..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.133895</u> /\$100
40.	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 \$ <u>307,007</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.113272</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.247167</u> /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.255817</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 in the manner provided for a special taxing unit. 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	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. ²⁸ Enter debt amount \$ 339,059 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.	\$ 339,059
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 339,059
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 95.00 % B. Enter the prior year actual collection rate 96.00 % C. Enter the 2023 actual collection rate 97.00 % D. Enter the 2022 actual collection rate 98.00 % 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%. ³¹	96.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 353,186
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 276,184,845
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.127880 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.383697 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 307,007
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 276,184,845
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.111159 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.171008 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.383697 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.272538 /\$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for 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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.133895
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 276,184,845
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.181038 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.127880 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.442813 /\$100

SECTION 7: Voter-Approval Tax Rate 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §526.42(c)

⁵¹ Tex. Tax Code §526.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.272538</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.171008 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26


Voter-approval tax rate. \$ 0.272538 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 58

De minimis rate. \$ 0.442813 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

print here ➔ Dawn Polasek Barnett
 Printed Name of Taxing Unit Representative

sign here ➔ 
 Taxing Unit Representative

7/25/2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)