City of La Vernia

Fiscal Year 2026–2027

Proposed Budget

Draft for Review

Pending Adoption by the City Council – September 2026

Prepared: July 27, 2026

Prepared By:

Lindsey Wheeler

City Administrator

Jennifer Mair

Finance Administrator

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
Revenues									I have not adjusted these projected revenues at all, using last years as baseline
10-400-010	AD VALORUM TAXES - CURRENT	345,890.00	290,221.17	386,345.00	340,234.13	615,596.00	379,133.77	615,596.00	
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000.00	894.45	5,000.00	0.00	5,000.00	178.48	5,000.00	
10-400-020	AD VALORUM TAXES - ATT FEES	750.00	105.60	750.00	0.00	750.00	178.92	750.00	
10-400-025	AD VALORUM TAXES - PEN & INT	2,000.00	1,422.33	2,000.00	2,522.25	2,000.00	2,005.79	2,000.00	
10-400-030	AD VALORUM TAXES - TAX CERT	33.00	0.00	33.00	225.73	33.00	21.51	33.00	
10-400-035	HEB PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-040	POLICE CAR LOAN - GOV CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-045	POLICE PEACE OFFICER ALLOCATIO	0.00	0.00	0.00	0.00	0.00	2,665.96	0.00	
10-400-049	BALL FIELD USAGE	0.00	550.00	0.00	2,780.00	2,200.00	940.00	2,200.00	
10-400-050	PARK USE INCOME	6,000.00	2,945.00	6,000.00	2,215.00	2,200.00	5,097.65	2,200.00	
10-400-051	PARK GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-055	CUSTOMER SERVICE INSPECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-060	FOOD LICENSE INCOME	18,000.00	19,325.00	18,000.00	21,025.00	25,000.00	18,250.00	25,000.00	
10-400-065	PERMITS	95,000.00	417,430.88	105,000.00	49,061.30	100,000.00	83,327.83	100,000.00	
10-400-066	VARIANCE, ZONING, SUP REQUEST	2,000.00	1,581.14	2,000.00	1,341.00	1,500.00	2,250.00	1,500.00	
10-400-067	ENGINEERING FEE INCOME	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	
10-400-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-070	CREDIT CARD REWARD REVENUE	15,000.00	19,994.58	15,000.00	14,624.00	15,000.00	14,013.00	15,000.00	
10-400-071	CONTRACTOR REGISTRATION	3,000.00	3,000.00	3,000.00	5,500.00	5,000.00	2,800.00	5,000.00	
10-400-075	FELPS REBATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-080	INTEREST INCOME	30,000.00	48,888.46	30,000.00	44,096.13	30,000.00	9,111.80	30,000.00	
10-400-090	RESTITUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-095	MISC INCOME	6,000.00	348.39	6,000.00	30.00	250.00	425.30	250.00	
10-400-096	OPIOID SETTLEMENT	0.00	(19.07)	0.00	958.16	0.00	248.41	0.00	
10-400-097	POLICE SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-110	STATE SALES TAX	1,125,000.00	1,290,221.30	1,642,209.00	1,362,309.67	1,400,000.00	1,023,110.69	1,400,000.00	
10-400-111	STREET SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-115	PROPERTY RELIEF SALES TAX	279,924.00	319,332.22	0.00	340,577.43	350,000.18	255,777.68	350,000.18	

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-400-120	MIXED BEVERAGE TAX	25,000.00	28,276.04	25,000.00	29,230.66	24,000.00	20,894.75	24,000.00	
10-400-125	NSF CHECK FEE	25.00	0.00	25.00	35.00	35.00	35.00	35.00	
10-400-150	FRANCHISE TAX	78,000.00	83,178.39	78,000.00	91,364.78	70,000.00	65,798.23	70,000.00	
10-400-151	AMERICAN TOWER LEASE	0.00	16,127.00	0.00	16,610.18	16,700.00	17,109.14	16,700.00	
10-400-152	SALE OF PROPERTY	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	
10-400-155	CERTIFICATE OF OCCUPANCY	3,000.00	3,500.00	3,000.00	1,600.00	1,800.00	1,400.00	1,800.00	
10-400-156	LITTLE LEAGUE ANNUAL FEES	28,000.00	28,540.00	28,500.00	28,530.00	28,500.00	28,500.00	28,500.00	
10-400-190	LEASE PROCEEDS	0.00	0.00	2,550.00	0.00	0.00	0.00	0.00	
10-400-205	GRANT REVENUE PD EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-215	GRANT REVENUE - PARK PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-216	GRANT - CARES ACT - GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-451	LEOSE TRAINING INCOME	950.00	2,526.71	950.00	2,721.13	2,750.00	0.00	2,750.00	
10-400-455	PD NATIONAL NIGHT OUT	1,000.00	607.75	1,000.00	0.00	1,000.00	0.00	1,000.00	
10-400-456	PD GOLF TOURAMENT REVENUE	0.00	17,256.00	0.00	0.00	17,000.00	13,460.00	17,000.00	
10-400-901	MISCELLANEOUS POLICE INCOME	0.00	0.00	0.00	5,988.50	0.00	0.00	0.00	
10-410-210	COURT HOUSE SECURITY FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-215	COURT COSTS - DEFERRED FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-220	STATE COURT COSTS INCOME ADJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-225	STATE COURT COST INCOME: FIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-230	STATE COURT COSTS INCOME IDF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-235	STATE COURT COSTS INCOME: JR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-240	STATE COURT COSTS INCOME JSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-245	STATE COURT COSTS INCOME: LOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-250	STATE COURT COSTS INCOME MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-257	STATE COURT COSTS - SCHOOL ZON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-260	STATE COURT COST INCOME: ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-265	STATE COURT COSTS INCOME STT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-270	STATE COURT COSTS INCOME: TE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Budget Analysis

Account Number	Description	10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
		Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-410-275	STATE COURT COSTS INCOME TIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-280	STATE COURT COSTS INCOME: WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-284	STATE COURT COSTS DISMISSAL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-285	MISC INCOME	9,500.00	1,705.00	9,500.00	0.00	0.00	0.00	0.00	
10-410-286	LVISD SRO OFFICER	253,670.00	282,632.12	290,568.00	289,656.34	150,000.00	222,281.59	150,000.00	
10-410-290	OMNI COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-296	COPS LVISD	40,000.00	14,696.50	15,000.00	15,653.75	16,000.00	21,355.00	16,000.00	
10-410-297	LVISD ADMINISTRATION FEES	9,000.00	6,778.46	38,056.00	31,016.23	17,000.00	24,790.76	17,000.00	
10-410-298	POLICE REPORTS	550.00	378.00	550.00	491.10	365.00	324.00	365.00	
10-410-299	LEASE PROCEED INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-410-300	MDD OVERHEAD TRANSFER IN	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
10-410-301	MDD TRANSFER IN	0.00	0.00	0.00	0.00	0.00	182,273.85	0.00	
10-415-315	INDINGENT DEFENSE FUND (IDF)	300.00	122.12	300.00	57.06	45.00	22.00	45.00	
10-415-320	LOCAL TRAFFIC FINE	1,500.00	789.93	1,500.00	1,369.07	1,000.00	925.37	1,000.00	
10-415-321	LOCAL CONSOLIDATED COURT COST	1,000.00	473.84	1,000.00	323.00	300.00	43.79	300.00	
10-415-325	MOVING VIOLATION FEE (MVF)	25.00	2.38	25.00	0.85	2.00	0.40	2.00	
10-415-330	STATE JURY FEE (JRF)	500.00	220.44	500.00	115.03	90.00	44.00	90.00	
10-415-331	LOCAL JURY	0.00	24.12	100.00	3.85	4.00	0.20	4.00	
10-415-335	STATE JUDICIAL SUPPORT FUND (J	600.00	330.37	600.00	637.40	600.00	66.00	600.00	
10-415-340	STATE CONSOLIDATED COURT COST	30,000.00	1,393.62	30,000.00	34,951.16	27,000.00	22,609.27	27,000.00	
10-415-345	STATE TRAFFIC FINE (STF)	15,000.00	11,418.29	15,000.00	21,632.94	15,500.00	15,013.04	15,500.00	
10-415-350	TECHNOLOGY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-415-355	FINE	45,000.00	31,177.84	45,000.00	51,775.56	40,000.00	21,230.55	40,000.00	
10-415-360	TIME PAYMENT FEE	750.00	248.38	750.00	130.40	120.00	195.00	120.00	
10-415-365	WARRANT FEE	7,000.00	7,083.45	7,000.00	5,510.68	5,000.00	2,946.67	5,000.00	
10-415-370	ADMINISTRATIVE FEE	800.00	676.41	800.00	1,828.74	1,400.00	1,471.00	1,400.00	
10-415-371	DISMISSAL FEE	1,800.00	480.00	1,800.00	950.00	650.00	250.00	650.00	
10-415-372	ARREST FEE	3,000.00	1,781.59	3,000.00	2,841.03	2,200.00	1,818.63	2,200.00	
10-415-375	COLLECTION FEE (AMS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-415-380	OMNI COLLECTION FEE	3,000.00	2,256.28	3,000.00	1,875.33	1,600.00	689.47	1,600.00	
10-415-385	DEFERRED FEE	15,000.00	9,888.92	15,000.00	21,884.39	16,000.00	19,779.40	16,000.00	
10-415-390	CHILD SAFETY FINE	50.00	0.00	50.00	0.00	0.00	0.00	0.00	
10-415-391	SCHOOL ZONE VIOLATION FEE	750.00	1,102.90	750.00	525.00	500.00	400.00	500.00	
10-415-392	TRUANCY PREVENTION FEE	2,000.00	1,464.97	2,000.00	2,675.44	2,000.00	1,795.00	2,000.00	
10-415-393	SEATBELT FEE	400.00	(13,297.12)	400.00	(9,614.84)	5.00	137.10	5.00	
10-415-394	LOCAL TRUANCY PREVENTION	20.00	0.00	20.00	0.00	5.00	0.00	5.00	
10-415-395	RESTITUTION INCOME	0.00	200.00	0.00	0.00	0.00	0.00	0.00	
10-415.310	COURT SECURITY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-300	GAIN ON SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-403	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-285	PD BUILDING LOAN PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-900-100	TRANSFER IN	0.00	0.00	12,666.00	0.00	0.00	0.00	0.00	
11-400-010	2024 SERIES COO PROCEEDS	0.00	1,250,000.00	0.00	0.00	500,000.00	0.00	500,000.00	
11-400-015	BOND ADDITIONAL FEES	0.00	5,324.60	0.00	0.00	0.00	0.00	0.00	
11-400-080	INTEREST INCOME	0.00	33,494.56	0.00	43,494.99	1,000.00	6,709.21	1,000.00	
11-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-400-080	BANK INTEREST	4,500.00	26,221.91	12,500.00	15,324.64	10,000.00	513.02	10,000.00	
12-400-095	MISC INCOME	0.00	494.95	0.00	0.00	0.00	0.00	0.00	
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-400-110	SALES TAX	350,000.00	624,802.17	551,050.00	666,173.06	585,000.00	502,573.11	585,000.00	
12-400-120	EVENT VENDORS/DONATIONS	7,500.00	42,105.62	25,000.00	67,111.38	40,000.00	30,821.86	40,000.00	
12-400-130	TRANSFER FROM HOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14-400-010	STREET MAINTENANCE TAX	275,000.00	319,332.23	327,555.00	340,577.38	285,000.00	255,777.68	285,000.00	
14-400-080	INTEREST INCOME	6,600.00	15,840.36	6,600.00	13,840.90	1,000.00	11,357.21	1,000.00	
15-400-080	INTEREST INCOME	900.00	1,882.09	900.00	1,164.16	750.00	7,857.85	750.00	
15-400-100	HOTEL TAX REVENUE	70,000.00	66,366.81	70,000.00	64,761.20	57,962.00	49,579.66	57,962.00	

City of Lavernia

Budget Analysis

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
16-400-010	FORFEITURES	0.00	1,471.67	0.00	0.00	0.00	0.00	0.00	
16-400-080	INTEREST	0.00	25.98	0.00	8.99	85,000.00	53.22	85,000.00	
18-400-100	GENERAL - CARES ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-410-100	PD - AACOG - COVID GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-415-100	PD - AACOG BODY ARM GRANT REV	0.00	30,219.98	0.00	76,141.20	0.00	0.00	0.00	
18-416-100	PD AACOG TRAINING/ AED GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-417-100	PD/FIRE RADIO GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-418-100	ACOG 2023 GRANT PD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-420-100	PARK - GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-430-100	GVEC POWER UP GRANT REVENUE	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	
18-440-100	FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19-400-100	287G REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20-100-101	AD VALOREM TAX	0.00	0.00	433,650.00	0.00	0.00	0.00	0.00	
20-100-102	TRANSFER FROM OTHER FUNDS	0.00	0.00	8,231.00	0.00	0.00	0.00	0.00	
20-100-103	INTEREST	0.00	0.00	100.00	0.00	0.00	0.00	0.00	
20-200-310	DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20-400-010	AD VALORUM TAXES - CURRENT	0.00	0.00	0.00	111,909.35	100,000.00	334,202.36	100,000.00	
20-400-025	AD VALORUM TAXES - PEN & INT	0.00	0.00	0.00	349.81	300.00	1,190.68	300.00	
20-400-080	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20-400-285	Misc Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25-400-080	INTEREST	15.00	4.88	15.00	5.65	3.00	70.48	3.00	
25-410-210	COURTHOUSE SECURITY FEES	2,006.00	1,504.87	2,006.00	2,652.49	2,000.00	1,716.66	2,000.00	
35-400-080	INTEREST	80.00	170.75	80.00	81.56	55.00	498.52	55.00	
35-410-270	STATE COURT COST - TECH FEE	2,660.00	1,317.82	2,660.00	2,209.32	1,650.00	1,418.40	1,650.00	
40-400-080	INTEREST INCOME	1,000.00	32.94	1,000.00	(0.01)	0.00	0.00	0.00	
40-400-095	MISC INCOME	1,000.00	9,912.59	1,000.00	0.00	0.00	0.00	0.00	
40-400-125	NSF CHECK FEE	200.00	540.00	200.00	315.00	220.00	175.00	220.00	
40-400-505	SALES TAX INCOME	28,000.00	0.00	0.00	0.00	25,000.00	24,855.62	25,000.00	

City of Lavernia

Budget Analysis

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
40-400-510	WATER SALES	785,000.00	769,672.53	835,000.00	1,061,089.12	918,500.00	852,492.44	918,500.00	
40-400-520	SEWER SALES	245,000.00	247,725.11	255,000.00	327,197.28	280,500.00	277,539.10	280,500.00	
40-400-525	INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-530	PENALTIES	7,000.00	9,854.91	7,000.00	12,585.30	9,000.00	11,084.15	9,000.00	
40-400-535	METER TAMPERING FEE	0.00	75.00	0.00	0.00	0.00	0.00	0.00	
40-400-540	OPER & MAINTENANCE	30,000.00	29,694.00	30,000.00	29,964.00	30,000.00	25,968.25	30,000.00	
40-400-550	GARBAGE SALES	380,000.00	426,268.47	420,000.00	506,342.08	420,000.00	388,225.66	420,000.00	
40-400-555	OVERPAYMENT	8,000.00	0.00	8,000.00	0.00	0.00	7,011.64	0.00	
40-400-560	NEW WATER METER FEES	13,000.00	0.00	13,000.00	4,363.48	13,000.00	3,525.74	13,000.00	
40-400-562	NEW WATER CONSTRUCTIONS FEE	8,000.00	0.00	8,000.00	9,125.24	10,000.00	13,724.74	10,000.00	
40-400-565	NEW SEWER CONSTRUCTION FEES	3,000.00	0.00	3,000.00	0.00	3,000.00	5,781.14	3,000.00	
40-400-570	RECONNECTIONS	4,000.00	2,950.00	4,000.00	4,400.00	4,000.00	4,412.71	4,000.00	
40-400-575	DRAINAGE IMPACT FEES	0.00	0.00	0.00	0.00	7,500.00	700.00	7,500.00	
40-400-590	WATER DEPOSITS	18,000.00	0.00	18,000.00	0.00	21,000.00	13,018.35	21,000.00	
40-400-591	ADMIN FEE	5,000.00	3,125.00	5,000.00	2,850.00	2,500.00	1,600.00	2,500.00	
40-400-592	GREASE TRAP PERMITS	500.00	0.00	500.00	0.00	0.00	0.00	0.00	
40-400-595	ADJUSTMENTS	1,000.00	0.00	1,000.00	0.00	1,300.00	2,981.61	1,300.00	
40-400-825	METER REPLACEMENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-901	WELL PROJECTS 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-902	INFRASTRUCTURE GRANT LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-903	NEW LOAN WATER WELL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-440-100	FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-900-100	TRANSFER IN	0.00	0.00	16,399.87	0.00	0.00	30,000.00	0.00	
41-400-010	2016 SERIES COO PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41-400-080	INTEREST INCOME	0.00	0.62	0.00	0.28	0.00	1.70	0.00	
50-400-080	INTEREST INCOME	60.00	828.90	0.00	372.86	250.00	1,336.03	250.00	
50-400-585	WATER IMPACT FEES	1,300.00	2,056.08	5,000.00	5,743.44	400,000.00	226,629.36	0.00	
51-400-080	INTEREST INCOME	10.00	148.98	0.00	67.17	42.00	414.53	42.00	

Account Number	Description	10/2023 Thru 09/2024 Budget	Actual	10/2024 Thru 09/2025 Budget	Actual	10/2025 Thru 09/2026 Budget	Actual	New Plan	Notes
51-400-580	SEWER IMPACT FEES	3,000.00	389.16	3,000.00	1,446.87	500,000.00	5,374.22	0.00	
								6,489,232.18	
Expenses									
10-500-010	WAGES - CODE ENFORCEMENT	0.00	0.00	15,400.00	21,399.18	31,662.54	17,290.92	31,662.54	I have not projected personnel expenses at all, using last years numbers as baseline
10-500-015	OVERTIME	0.00	0.00	400.00	221.04	400.00	0.00	400.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-500-110	SOCIAL SECURITY	0.00	0.00	1,778.00	1,603.22	2,452.78	1,196.88	2,452.78	I have not projected personnel expenses at all, using last years numbers as baseline
10-500-115	TMRS	0.00	0.00	778.00	1,063.24	1,574.27	870.52	1,574.27	I have not projected personnel expenses at all, using last years numbers as baseline
10-500-150	EMPLOYEE INSURANCE	0.00	0.00	20.00	12.24	20.00	0.00	20.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-500-220	OFFICE SUPPLIES	0.00	0.00	200.00	133.26	1,000.00	1,037.57	1,200.00	
10-500-230	DUES AND SUBSCRIPTIONS	0.00	0.00	100.00	100.00	100.00	0.00	100.00	
10-500-240	TELEPHONE	0.00	0.00	0.00	0.00	600.00	389.63	550.00	
10-500-250	UNIFORMS	0.00	39.94	0.00	0.00	70.00	67.98	70.00	
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	8,000.00	4,500.00	0.00	4,500.00	692.50	0.00	15,300.00	New Upgrades to the Iworq subscription
10-500-300	CONTRACT SERVICES - BV	100,000.00	28,853.61	300,000.00	305,122.53	100,000.00	15,140.12	100,000.00	
10-500-301	FIRE INSPECTIONS SERVICES	24,000.00	9,000.00	12,000.00	12,000.00	12,000.00	9,000.00	12,000.00	
10-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-500-320	WORKERS COMP INSURANCE	500.00	457.00	100.00	0.00	144.28	42.38	144.28	
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	30,000.00	15,842.50	0.00	4,313.78	0.00	(360.00)	0.00	
10-500-425	MUNI CODES	5,500.00	6,766.73	7,223.36	7,223.36	7,500.00	6,461.76	7,500.00	
10-500-450	EMPLOYEE TRAINING	0.00	75.00	774.00	774.00	1,000.00	65.34	1,000.00	
10-500-920	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
10-510-010	WAGES - GENERAL	185,961.00	176,510.60	222,958.00	215,380.60	196,188.72	170,195.89	196,188.72	I have not projected personnel expenses at all, using last years numbers as baseline
10-510-015	OVERTIME	0.00	524.89	0.00	0.00	500.00	0.00	500.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-510-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-110	PAYROLL TAXES	14,226.00	13,607.42	17,056.00	16,062.95	15,008.44	12,748.66	15,008.44	I have not projected personnel expenses at all, using last years numbers as baseline
10-510-115	TMRS	9,715.00	9,571.09	11,259.00	10,859.01	9,632.87	8,496.71	9,632.87	I have not projected personnel expenses at all, using last years numbers as baseline
10-510-150	EMPLOYEE INSURANCE	24,100.00	25,264.65	31,690.00	30,965.14	32,323.56	23,593.18	32,323.56	I have not projected personnel expenses at all, using last years numbers as baseline
10-510-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-210	OFFICE EXPENSE	4,000.00	3,492.92	3,000.00	4,130.63	3,150.00	1,383.82	3,150.00	

Budget Analysis

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-510-212	OFFICE EQUIPMENT RENTALS	8,000.00	8,407.26	8,000.00	7,670.79	8,000.00	1,438.33	8,000.00	
10-510-214	BUILDING EXPENSE - CH	15,000.00	33,692.47	59,027.04	45,955.47	10,000.00	7,295.67	25,500.00	Security system upgrade at City Hall, Mayors podcast system, front window intercom
10-510-215	OFFICE CLEANING	6,800.00	6,375.00	6,800.00	6,500.00	6,800.00	4,750.00	6,800.00	
10-510-220	OFFICE SUPPLIES	3,000.00	3,254.27	2,500.00	3,918.77	5,350.00	2,616.14	4,350.00	
10-510-230	DUES AND SUBSCRIPTIONS	2,300.00	1,355.88	2,300.00	2,121.72	2,300.00	2,361.26	2,650.00	Shared staff Adobe Acount
10-510-240	TELEPHONE	13,500.00	8,353.97	10,000.00	16,874.84	10,000.00	4,260.13	10,000.00	
10-510-250	UNIFORMS	200.00	56.88	900.00	953.50	900.00	490.48	900.00	
10-510-260	POSTAGE	1,500.00	1,242.28	1,200.00	1,372.89	2,000.00	875.55	2,000.00	
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	48,300.00	62,961.36	65,000.00	80,579.27	35,000.00	44,133.14	50,000.00	Bucs and Chips modules, camera for council metings, webcam for confernce room
10-510-290	UTILITIES	8,000.00	9,556.76	8,500.00	9,042.65	8,500.00	4,820.35	8,500.00	
10-510-300	NATIONAL NIGHT EXPENSES	3,000.00	1,678.53	214.22	1,622.96	0.00	0.00	0.00	
10-510-310	PROPERTY & LIABILITY INSURANCE	16,700.00	16,699.92	25,000.00	14,781.39	20,000.00	10,528.00	20,000.00	
10-510-320	WORKERS COMP INSURANCE	450.00	315.18	557.00	260.95	490.47	490.47	490.47	
10-510-330	BONDING	50.00	0.00	0.00	0.00	50.00	0.00	50.00	
10-510-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	2,500.00	14,596.00	0.00	(3,976.25)	0.00	
10-510-420	LEGAL & PROFESSIONAL - LEGAL	15,000.00	19,227.98	15,000.00	12,939.60	17,500.00	12,042.62	17,500.00	
10-510-421	LEGAL & PROFESSIONAL - COLLECT	5,000.00	0.00	9,500.00	0.00	9,500.00	2,444.84	9,500.00	
10-510-435	FOOD LICENSE EXPENSE	6,000.00	6,100.00	6,000.00	7,140.00	6,000.00	3,850.00	6,000.00	
10-510-450	EMPLOYEE TRAINING	6,000.00	15,744.01	4,500.00	19,521.46	4,500.00	10,763.15	10,000.00	GFOA membership for Jenn
10-510-452	WCAC QUARTERLY PAYMENT	6,000.00	7,415.12	8,000.00	9,881.57	8,500.00	9,631.20	8,500.00	
10-510-460	AUDIT EXPENSE	9,400.00	9,350.00	32,057.16	16,028.58	32,000.00	9,400.00	32,000.00	
10-510-465	ELECTION EXPENSE	2,000.00	945.00	1,435.70	1,435.70	2,000.00	662.00	6,200.00	Election for street tax
10-510-470	BANK SERVICE CHARGES	2,500.00	1,925.90	2,500.00	668.56	4,000.00	5,858.05	4,000.00	
10-510-475	CONTRACT LABOR	0.00	0.00	0.00	0.00	24,000.00	15,000.00	24,000.00	
10-510-490	ADVERTISING	900.00	716.52	600.00	1,009.55	900.00	1,165.76	1,300.00	
10-510-600	VEHICLE PURCHASE	0.00	0.00	15,065.94	(151.00)	0.00	0.00	0.00	
10-510-610	VEHICLE FUEL	0.00	0.00	800.00	790.41	800.00	320.89	800.00	
10-510-620	VEHICLE REPAIR	0.00	0.00	1,000.00	1,028.26	1,000.00	464.53	1,000.00	
10-510-690	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

City of Lavernia

Budget Analysis

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-510-700	LIBRARY DONATION	1,000.00	156.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	
10-510-710	CHILD ADVOCACY	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	
10-510-720	ANIMAL CONTROL CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	5,000.00	Waiting on feedback from donald
10-510-900	CONTINGENCY FUND	0.00	0.00	0.00	0.00	67,628.82	0.00	72,628.82	
10-510-920	MISCELLANEOUS EXPENSE	3,500.00	4,314.65	2,500.00	2,353.14	2,500.00	2,829.04	2,500.00	
10-515-010	WAGES - COURT	48,500.00	41,837.17	26,986.00	30,063.23	30,171.96	26,674.70	30,171.96	I have not projected personnel expenses at all, using last years numbers as baseline
10-515-015	OVERTIME	0.00	0.00	300.00	221.04	0.00	0.00	0.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-515-110	PAYROLL TAXES	3,705.00	3,219.54	2,064.00	1,923.00	2,308.15	1,619.86	2,308.15	I have not projected personnel expenses at all, using last years numbers as baseline
10-515-115	TMRS	2,170.00	1,748.24	1,013.00	1,156.10	1,481.44	1,048.46	1,481.44	I have not projected personnel expenses at all, using last years numbers as baseline
10-515-150	EMPLOYEE INSURANCE	1,000.00	101.34	20.00	12.24	20.00	0.00	20.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-515-220	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	150.00	508.22	550.00	
10-515-230	DUES AND SUBSCRIPTIONS	200.00	0.00	0.00	0.00	200.00	0.00	200.00	
10-515-250	UNIFORMS	0.00	0.00	0.00	0.00	70.00	76.00	70.00	
10-515-270	COURT TECHNOLOGY	0.00	0.00	0.00	0.00	692.50	0.00	692.50	
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	10,000.00	3,120.00	3,000.00	5,246.60	3,000.00	3,240.00	3,300.00	
10-515-320	WORKERS COMP INSURANCE	104.00	70.34	80.00	58.24	75.43	42.38	75.43	
10-515-415	PROSECUTOR SERVICES	7,500.00	1,507.50	10,000.00	8,035.38	11,000.00	7,731.26	11,000.00	
10-515-420	JURY EXPENSE	200.00	(3.04)	200.00	(58.29)	200.00	(35.46)	2,000.00	
10-515-450	EMPLOYEE TRAINING	600.00	877.30	300.00	300.00	1,300.00	750.00	1,300.00	
10-515-474	OMNI COLLECTION	1,600.00	810.00	800.00	1,014.00	1,600.00	1,608.00	1,600.00	
10-515-550	STATE COURT COSTS	40,000.00	0.00	20,000.00	43,109.47	20,000.00	33,918.66	20,000.00	
10-520-010	WAGES - POLICE	928,635.00	833,486.79	959,480.00	869,554.04	996,106.06	758,456.89	996,106.06	I have not projected personnel expenses at all, using last years numbers as baseline
10-520-011	CONTRACT LABOR	20,000.00	20,662.50	20,000.00	21,150.00	22,000.00	25,900.00	22,000.00	
10-520-012	SHIFT DIFFERENTIAL	11,000.00	6,250.00	11,000.00	6,750.00	5,200.00	4,575.00	5,200.00	
10-520-015	OVERTIME	15,000.00	21,732.31	25,000.00	34,571.28	25,200.00	16,339.60	25,200.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-520-110	PAYROLL TAXES	71,041.00	63,742.32	73,400.00	68,068.78	78,527.71	58,583.66	78,527.71	I have not projected personnel expenses at all, using last years numbers as baseline
10-520-115	TMRS	48,275.00	45,348.11	48,454.00	46,343.13	50,401.45	38,593.00	50,401.45	I have not projected personnel expenses at all, using last years numbers as baseline
10-520-150	EMPLOYEE INSURANCE	125,065.00	112,339.82	137,325.00	110,230.00	135,843.28	93,294.37	135,843.28	I have not projected personnel expenses at all, using last years numbers as baseline

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-520-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-160	MEDICAL COST	3,000.00	1,540.41	0.00	0.00	3,000.00	0.00	1,000.00	
10-520-210	OFFICE EXPENSE	1,500.00	1,103.69	5,462.84	4,960.55	5,500.00	5,124.27	5,500.00	
10-520-220	OFFICE SUPPLIES	1,500.00	1,465.20	1,500.00	1,265.48	3,784.13	2,552.25	3,300.00	
10-520-230	BUILDING EXPENSE	0.00	0.00	250,000.00	0.00	26,000.00	18,961.35	32,000.00	Balistic glass for reception window
10-520-240	TELEPHONE	8,500.00	16,130.21	14,000.00	19,062.49	15,500.00	12,975.45	15,500.00	
10-520-250	UNIFORMS	12,500.00	15,729.72	3,500.00	3,641.24	13,500.00	6,965.66	10,000.00	
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	37,600.00	20,225.75	55,000.00	55,594.27	55,000.00	54,977.34	300,000.00	Lenslock system, PS TRAX
10-520-287	POLICE EVENTS	0.00	15,499.91	0.00	(1,217.83)	5,200.00	13,160.97	5,200.00	
10-520-290	UTILITIES	0.00	0.00	500.00	1,417.70	2,000.00	3,274.47	2,000.00	
10-520-310	PROPERTY & LIABILITY INSURANCE	15,700.00	15,656.17	69,878.26	34,939.13	50,000.00	30,656.00	50,000.00	
10-520-320	WORKERS COMP INSURANCE	23,200.00	23,105.37	30,000.00	20,924.20	38,904.58	22,165.44	38,904.58	
10-520-325	UNEMPLOYMENT TWC	0.00	(2,308.00)	0.00	0.00	0.00	0.00	0.00	
10-520-330	BONDING	100.00	0.00	0.00	0.00	100.00	0.00	100.00	
10-520-400	PROFESSIONAL FEES	500.00	0.00	0.00	0.00	500.00	129.29	500.00	
10-520-450	EMPLOYEE TRAINING	6,000.00	11,921.40	3,500.00	2,921.00	9,000.00	11,773.97	9,000.00	
10-520-451	LEOSE TRAINING EXPENSE	750.00	395.00	750.00	600.00	750.00	0.00	750.00	
10-520-452	LEOSE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-476	CONTRACT SERVICES CAMERA	16,000.00	16,300.00	16,000.00	15,000.00	16,000.00	15,000.00	16,000.00	
10-520-477	LAB TEST	100.00	0.00	100.00	0.00	100.00	0.00	100.00	
10-520-478	K-9 CONTRACT LABOR	4,000.00	3,724.22	4,000.00	3,172.30	4,000.00	1,581.14	4,000.00	
10-520-479	COPS LVISD CONTRACT PAY	40,000.00	29,233.60	20,000.00	18,746.75	40,000.00	16,114.99	40,000.00	
10-520-480	EVIDENCE SUPPLIES	2,000.00	1,240.35	500.00	396.60	2,000.00	265.98	2,000.00	
10-520-485	EXPLORER PROGRAM	1,000.00	1,198.48	1,000.00	(415.10)	1,000.00	1,000.00	1,000.00	
10-520-490	ADVERTISING	0.00	0.00	0.00	290.00	600.00	54.13	600.00	
10-520-600	VEHICLE PURCHASE	3,600.00	3,517.00	0.00	0.00	0.00	0.00	400,000.00	5 new ford explorers, one new motorbike
10-520-610	VEHICLE FUEL	50,000.00	44,765.53	50,000.00	44,212.29	55,000.00	30,867.16	55,000.00	
10-520-620	VEHICLE REPAIR	36,400.00	39,980.86	42,000.00	48,600.87	52,500.00	37,893.77	52,500.00	
10-520-690	EQUIPMENT PURCHASES	15,000.00	14,545.50	500.00	30,683.38	38,000.00	39,012.58	38,000.00	

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
10-520-700	WILSON COUNTY SOFTWARE	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	
10-520-910	WCSO DISPATCH	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	
10-520-920	MISCELLANEOUS	5,000.00	5,858.02	5,000.00	6,572.73	5,000.00	3,319.33	5,000.00	
10-550-010	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-110	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-115	TMRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-150	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-320	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-580-010	WAGES - PARK DEPARTMENT	75,825.00	78,065.57	87,994.00	77,442.95	85,285.20	68,076.98	85,285.20	I have not projected personnel expenses at all, using last years numbers as baseline
10-580-015	OVERTIME	4,000.00	4,785.80	3,500.00	3,430.48	4,000.00	628.14	4,000.00	I have not projected personnel expenses at all, using last years numbers as baseline
10-580-110	PAYROLL TAXES	5,985.00	6,321.41	6,732.00	6,112.30	6,830.32	5,281.73	6,830.32	I have not projected personnel expenses at all, using last years numbers as baseline
10-580-115	TMRS	4,085.00	5,209.04	4,444.00	4,515.66	4,383.90	3,401.84	4,383.90	I have not projected personnel expenses at all, using last years numbers as baseline
10-580-150	EMPLOYEE INSURANCE	19,245.00	22,724.22	21,127.00	25,217.12	21,549.04	14,730.69	21,549.04	I have not projected personnel expenses at all, using last years numbers as baseline
10-580-240	TELEPHONE	700.00	961.13	800.00	1,038.54	900.00	975.48	900.00	
10-580-250	UNIFORMS	1,350.00	1,957.13	2,000.00	1,939.01	2,000.00	2,281.44	2,000.00	
10-580-290	UTILITIES - PARK	8,000.00	10,395.18	10,000.00	12,529.06	11,400.00	9,425.04	11,400.00	
10-580-310	PROPERTY & LIABILITY INSURANCE	6,000.00	5,218.73	0.00	0.00	6,000.00	3,456.78	6,000.00	
10-580-320	WORKERS COMP INSURANCE	400.00	257.41	437.00	213.12	438.05	1,587.00	438.05	
10-580-450	EMPLOYEE TRAINING	200.00	0.00	200.00	200.00	500.00	0.00	500.00	
10-580-500	CAPITAL OUTLAY- PARK	0.00	0.00	0.00	0.00	112,500.00	93,388.79	33,300.00	Extend driving path towards playground
10-580-600	VEHICLE PURCHASE	210.00	209.96	0.00	0.00	0.00	0.00	0.00	
10-580-610	VEHICLE FUEL	3,500.00	5,481.65	4,500.00	4,123.46	5,500.00	1,792.82	3,000.00	
10-580-620	VEHICLE REPAIR	3,500.00	7,235.38	12,000.00	11,772.81	6,000.00	2,761.46	5,000.00	
10-580-655	REPAIR AND MAINTENANCE	2,000.00	3,499.81	2,500.00	2,602.88	13,900.00	16,046.16	35,000.00	Gutters for park restroom, lights for walking trail
10-580-660	TOOLS	300.00	0.00	300.00	936.73	1,000.00	728.01	1,000.00	
10-580-670	CITY PARK SUPPLIES	4,500.00	7,386.64	4,500.00	6,319.09	5,500.00	2,741.27	4,500.00	
10-580-690	PARK EQUIPMENT	7,000.00	7,672.57	15,000.00	14,575.21	19,500.00	1,376.56	19,500.00	Auto gates

City of Lavernia

Budget Analysis

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
10-800-100	CAPITAL OUTLAY	0.00	10,515.12	0.00	362,349.59	0.00	0.00	0.00	
10-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	(5,582.92)	0.00	
11-500-100	DRAINAGE PROJECT	0.00	48,400.00	783,474.00	48,501.30	500,000.00	45,620.68	500,000.00	
11-510-100	ENGINEERING FEE	0.00	988.75	0.00	0.00	50,000.00	0.00	50,000.00	
11-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-010	WAGES - MDD	38,355.00	42,000.35	55,004.00	72,438.49	118,045.20	84,968.60	118,045.20	I have not projected personnel expenses at all, using last years numbers as baseline
12-500-015	OVERTIME	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	I have not projected personnel expenses at all, using last years numbers as baseline
12-500-050	PAYROLL TAXES	2,935.00	3,176.62	4,208.00	5,412.49	7,537.76	6,477.69	7,537.76	I have not projected personnel expenses at all, using last years numbers as baseline
12-500-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	(1,505.63)	0.00	
12-500-115	TMRS	2,005.00	2,263.09	2,778.00	3,594.83	4,837.96	4,200.15	4,837.96	I have not projected personnel expenses at all, using last years numbers as baseline
12-500-150	EMPLOYEE INSURANCE	9,625.00	707.76	800.00	2,098.04	21,549.04	13,597.56	21,549.04	I have not projected personnel expenses at all, using last years numbers as baseline
12-500-220	OFFICE SUPPLIES	4,000.00	4,671.84	4,000.00	4,338.68	4,000.00	3,220.93	5,000.00	Christmas Storage Materials
12-500-230	SUBSCRIPTIONS	2,500.00	1,345.94	14,500.00	15,436.94	17,600.00	15,248.59	18,700.00	
12-500-240	TELEPHONE	800.00	506.80	800.00	1,046.58	800.00	1,522.81	3,000.00	
12-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-320	WORKERS COMP INSURANCE	200.00	67.80	138.00	56.13	246.33	246.33	246.33	
12-500-400	FACILITY & OVERHEAD COST TO GF	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
12-500-410	ENGINEERING	5,000.00	545.00	0.00	0.00	5,000.00	0.00	5,000.00	
12-500-420	LEGAL	3,000.00	86.00	1,500.00	931.50	3,000.00	2,841.96	3,200.00	
12-500-430	EQUIPMENT EXPENSE	0.00	0.00	63,193.20	31,685.74	63,785.00	43,032.75	70,000.00	Christmas Tree, Titan Array System
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000.00	2,333.36	5,000.00	6,145.37	5,000.00	2,727.43	6,000.00	
12-500-455	BUSINESS RECRUITMENT	100.00	0.00	200.00	119.43	500.00	1,250.00	35,000.00	Retail Coach
12-500-456	ECONOMIC DEVELOPMENT	5,000.00	5,000.00	2,000.00	1,133.07	1,700.50	2,860.01	19,000.00	New pole banners, shop local rewards program
12-500-460	EVENT PLANNING	118,000.00	214,954.34	150,000.00	194,199.40	250,000.00	148,467.30	300,000.00	
12-500-465	COMMUNITY PROGRAMS	0.00	0.00	0.00	0.00	6,700.00	6,093.01	8,000.00	Year round programing
12-500-470	ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	78,859.48	0.00	4,299.50	4,299.50	0.00	
12-500-475	CONSULTING/DEVELOPMENT/PLAN	15,000.00	162,208.00	78,887.08	300.00	300,000.00	121,955.33	300,000.00	
12-500-476	ADVERTISING	7,500.00	222.00	2,500.00	1,649.67	10,000.00	6,244.03	10,000.00	
12-500-477	FACADE/BEAR GRANTS	15,000.00	9,371.04	45,000.00	20,000.00	50,000.00	0.00	55,000.00	Buissness Incubator program, rename this line item community grants

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
12-500-500	CONTINGENCY	263,030.00	0.00	649,268.09	0.00	107,752.31	0.00	107,752.31	
12-500-600	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-700	PD BUILDING LOAN 2025	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	
12-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	750,295.03	0.00	0.00	0.00	
12-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	183,273.85	0.00	
13-500-200	ENGINEERING EXPENSE	0.00	0.00	0.00	0.00	0.00	59,017.00	0.00	
14-500-100	STREET REPAIR	266,600.00	585,519.36	319,155.00	185,962.50	320,000.00	130,180.00	320,000.00	
14-500-410	PROFESSIONAL - ENGINEERING	15,000.00	22,346.05	0.00	0.00	15,000.00	0.00	15,000.00	
14-500-920	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-500-201	TRANSFER TO MDD	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	
15-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	19,500.00	0.00	0.00	0.00	
18-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19-500-015	287G OVERTIME	0.00	0.00	0.00	0.00	0.00	932.15	0.00	
19-500-100	287G EXPENSES- MISC	0.00	0.00	0.00	0.00	0.00	21,924.29	0.00	
19-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	
20-100-106	SARA LOAN PRINCIPAL	0.00	0.00	38,642.00	0.00	0.00	0.00	0.00	
20-100-107	SARA LOAN INTEREST	0.00	0.00	7,404.00	0.00	0.00	0.00	0.00	
20-100-108	2016 SERIES PRINCIPAL	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	
20-100-109	2016 SERIER INTEREST	0.00	0.00	0.00	0.00	77,700.00	38,850.00	77,700.00	
20-100-110	2016 SERIES BOND- ADMIN FEE	0.00	0.00	450.00	0.00	450.00	200.00	450.00	
20-100-111	2024 SERIES PRINCIPAL	0.00	0.00	40,000.00	40,000.00	65,000.00	65,000.00	65,000.00	
20-100-112	2024 SERIES INTEREST	0.00	0.00	72,009.00	72,009.16	46,775.00	46,775.00	46,775.00	
20-100-113	2024 SERIES BOND- ADMIN FEE	0.00	0.00	0.00	250.00	450.00	500.00	450.00	
	2026 SERIES BOND								
25-500-100	COURT BAILIFF	200.00	0.00	200.00	200.00	200.00	200.00	200.00	

		10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
25-500-200	BUILDING SECURITY	0.00	5,366.69	0.00	0.00	0.00	0.00	0.00	
40-500-500	CONTINGENCY	0.00	0.00	0.00	0.00	114,718.17	82,523.86	114,718.17	
40-540-010	WAGES	169,860.00	161,020.05	182,978.00	165,070.31	325,849.28	228,333.25	328,002.20	I have not projected personnel expenses at all, using last years numbers as baseline
40-540-015	OVERTIME	12,000.00	12,306.53	10,000.00	10,385.30	16,000.00	12,763.49	16,000.00	I have not projected personnel expenses at all, using last years numbers as baseline
40-540-110	PAYROLL TAXES	13,000.00	12,812.40	13,998.00	12,528.51	26,060.22	17,126.80	26,316.17	I have not projected personnel expenses at all, using last years numbers as baseline
40-540-115	TMRS	8,870.00	9,215.55	9,240.00	6,750.36	16,649.64	11,353.48	16,890.51	I have not projected personnel expenses at all, using last years numbers as baseline
40-540-120	ON CALL PAY	1,600.00	1,830.00	1,600.00	1,290.00	1,540.00	1,080.00	1,600.00	I have not projected personnel expenses at all, using last years numbers as baseline
40-540-150	EMPLOYEE INSURANCE	29,597.00	29,703.83	31,952.00	25,790.51	64,458.26	38,526.37	64,647.12	I have not projected personnel expenses at all, using last years numbers as baseline
40-540-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-540-210	OFFICE EXPENSE	1,750.00	1,859.44	1,500.00	2,851.88	1,356.40	725.68	85,000.00	New shop
40-540-220	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	393.60	393.60	0.00	
40-540-230	DUES AND SUBSCRIPTIONS	4,000.00	1,803.75	2,500.00	1,903.75	4,000.00	5,793.76	4,000.00	
40-540-240	TELEPHONE	4,500.00	4,874.80	4,500.00	5,892.05	7,500.00	4,779.23	7,500.00	
40-540-250	UNIFORMS	0.00	0.00	0.00	0.00	5,000.00	5,292.30	5,000.00	
40-540-260	POSTAGE	3,500.00	3,170.38	3,500.00	3,395.00	3,500.00	3,421.49	3,500.00	
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	2,800.00	0.00	2,800.00	1,500.00	16,400.00	12,058.00	16,400.00	Laptop Maria
40-540-280	RETURNED CHECK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-540-281	DEPOSIT REFUND	4,500.00	0.00	0.00	0.00	0.00	1,682.12	0.00	
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	7,500.00	0.00	0.00	0.00	0.00	7,333.77	0.00	
40-540-290	UTILITIES	74,053.00	102,493.61	95,000.00	98,238.80	95,000.00	72,218.06	95,000.00	
40-540-310	PROPERTY & LIABILITY INSURANCE	10,200.00	10,124.32	9,700.00	0.00	57,700.00	28,871.00	57,700.00	
40-540-320	WORKERS COMP INSURANCE	6,000.00	1,253.15	6,000.00	5,490.36	2,758.83	4,780.00	2,758.83	
40-540-400	PROFESSIONAL FEES	4,000.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00	
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	58,431.10	70,000.00	18,073.80	70,000.00	
40-540-411	PERMITS & INSPECTIONS	6,000.00	6,523.78	6,000.00	5,572.86	6,000.00	4,221.33	6,000.00	
40-540-450	EMPLOYEE TRAINING & LICENSING	3,000.00	2,311.98	5,000.00	4,649.00	6,700.00	7,933.13	10,000.00	
40-540-455	CRWA MEETING REIMBURSEMENT	300.00	0.00	300.00	0.00	300.00	0.00	300.00	
40-540-460	AUDIT EXPENSE	9,400.00	9,350.00	9,400.00	2,671.42	9,400.00	9,400.00	9,400.00	
40-540-471	PAYCLIX EXPENSE	9,000.00	15,058.42	12,000.00	18,024.12	12,000.00	13,541.69	12,000.00	

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
40-540-490	ADVERTISING	250.00	0.00	2,635.46	1,135.46	3,000.00	0.00	3,000.00	
40-540-610	VEHICLE FUEL	500.00	20.00	0.00	0.00	20,500.00	11,844.30	20,500.00	
40-540-620	VEHICLE REPAIR	10,000.00	46,352.17	13,000.00	13,920.23	16,000.00	16,675.42	16,000.00	
40-540-660	TOOLS	0.00	0.00	0.00	0.00	3,100.00	1,101.49	7,500.00	Jackhammer, and excercizing tool
40-540-690	EQUIPMENT	0.00	0.00	0.00	0.00	15,000.00	14,489.98	55,000.00	Radar for ground
40-540-710	GARBAGE COLLECTION EXPENSE	275,000.00	380,405.25	350,000.00	414,685.18	350,000.00	318,787.12	350,000.00	
40-540-720	SALES TAX EXPENSE	28,000.00	2,827.18	0.00	0.00	0.00	24,587.85	0.00	
40-540-805	VALVE REPAIR	0.00	0.00	5,000.00	0.00	5,000.00	0.00	46,000.00	
40-540-810	SUPPLIES AND REPAIRS	232,500.00	137,345.94	290,000.00	306,534.56	323,500.00	264,151.04	323,500.00	Chlorine room door. Potholes
40-540-820	WWTP OPERATION	165,000.00	312,369.01	150,000.00	167,640.85	150,000.00	113,175.33	250,000.00	Increase SARA Contract
40-540-825	METER REPLACEMENT	0.00	0.00	100,000.00	73,488.07	100,000.00	80,874.71	100,000.00	
40-540-830	WATER ANALYSIS LAB	7,000.00	9,581.00	12,000.00	14,577.00	15,000.00	9,475.00	15,000.00	
40-540-840	CHEMICALS	18,000.00	29,183.29	28,000.00	32,507.29	30,000.00	17,241.13	30,000.00	
40-540-880	BULK WATER PURCHASE	45,000.00	127,431.40	50,000.00	47,726.24	50,000.00	22,825.06	50,000.00	
40-540-889	WATER PROJECT CONTINGENCY	0.00	0.00	0.00	0.00	15,392.00	15,392.00	15,392.00	
40-540-901	WELL PROJECTS	0.00	7,765.00	155,283.80	82,575.55	175,000.00	62,137.50	175,000.00	
40-540-902	LAND LEASE	45,000.00	29,156.00	45,000.00	47,248.98	45,000.00	50,163.46	45,000.00	
40-540-906	EQUIPMENT PURCHASE	1,500.00	697.82	1,500.00	1,197.99	59,500.00	45,471.89	59,500.00	
40-540-908	DEPRECIATION	0.00	441,635.00	0.00	446,887.53	0.00	0.00	0.00	
40-540-920	MISCELLANEOUS EXPENSE	500.00	400.00	7,381.55	3,451.10	8,000.00	2,972.36	8,000.00	
40-599-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-500-200	UNFUNDED HWY 87 PROJECT	0.00	0.00	0.00	0.00	0.00	302,390.84	0.00	
510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
								8,416,204.42	

Account Nu	Description	10/2023 Thru 09/2024		10/2024 Thru 09/2025		10/2025 Thru 09/2026			
		Budget	Actual	Budget	Actual	Budget	Actual	New Plan	Notes
Revenues									
10-400-010	AD VALORUM TAXES - CURRENT	345,890.00	290,221.17	386,345.00	340,234.13	615,596.00	379,133.77	379,133.77	
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000.00	894.45	5,000.00	0.00	5,000.00	178.48	5,000.00	
10-400-020	AD VALORUM TAXES - ATT FEES	750.00	105.60	750.00	0.00	750.00	178.92	750.00	
10-400-025	AD VALORUM TAXES - PEN & INT	2,000.00	1,422.33	2,000.00	2,522.25	2,000.00	2,005.79	2,000.00	
10-400-030	AD VALORUM TAXES - TAX CERT	33.00	0.00	33.00	225.73	33.00	21.51	33.00	
10-400-035	HEB PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-040	POLICE CAR LOAN - GOV CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-045	POLICE PEACE OFFICER ALLOCATIO	0.00	0.00	0.00	0.00	0.00	2,665.96	0.00	
10-400-049	BALL FIELD USAGE	0.00	550.00	0.00	2,780.00	2,200.00	940.00	2,200.00	
10-400-050	PARK USE INCOME	6,000.00	2,945.00	6,000.00	2,215.00	2,200.00	5,097.65	4,500.00	
10-400-051	PARK GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-055	CUSTOMER SERVICE INSPECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-060	FOOD LICENSE INCOME	18,000.00	19,325.00	18,000.00	21,025.00	25,000.00	18,250.00	22,000.00	
10-400-065	PERMITS	95,000.00	417,430.88	105,000.00	49,061.30	100,000.00	83,327.83	115,000.00	
10-400-066	VARIANCE, ZONING, SUP REQUEST	2,000.00	1,581.14	2,000.00	1,341.00	1,500.00	2,250.00	1,850.00	
10-400-067	ENGINEERING FEE INCOME	0.00	0.00	0.00	0.00	0.00	1,500.00	5,000.00	
10-400-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-070	CREDIT CARD REWARD REVENUE	15,000.00	19,994.58	15,000.00	14,624.00	15,000.00	14,013.00	15,000.00	
10-400-071	CONTRACTOR REGISTRATION	3,000.00	3,000.00	3,000.00	5,500.00	5,000.00	2,800.00	5,000.00	
10-400-075	FELPS REBATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-080	INTEREST INCOME	30,000.00	48,888.46	30,000.00	44,096.13	30,000.00	9,111.80	30,000.00	
10-400-090	RESTITUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-095	MISC INCOME	6,000.00	348.39	6,000.00	30.00	250.00	425.30	250.00	
10-400-096	OPIOID SETTLEMENT	0.00	(19.07)	0.00	958.16	0.00	248.41	0.00	
10-400-097	POLICE SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-400-110	STATE SALES TAX	1,125,000.00	1,290,221.30	1,642,209.00	1,362,309.67	1,400,000.00	1,023,110.69	1,456,000.00	
10-400-111	STREET SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

10-400-115	PROPERTY RELIEF SALES TAX	279,924.00	319,332.22	0.00	340,577.43	350,000.18	255,777.68	360,500.19
10-400-120	MIXED BEVERAGE TAX	25,000.00	28,276.04	25,000.00	29,230.66	24,000.00	20,894.75	26,000.00
10-400-125	NSF CHECK FEE	25.00	0.00	25.00	35.00	35.00	35.00	35.00
10-400-150	FRANCHISE TAX	78,000.00	83,178.39	78,000.00	91,364.78	70,000.00	65,798.23	85,000.00
10-400-151	AMERICAN TOWER LEASE	0.00	16,127.00	0.00	16,610.18	16,700.00	17,109.14	16,700.00
10-400-152	SALE OF PROPERTY	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
10-400-155	CERTIFICATE OF OCCUPANCY	3,000.00	3,500.00	3,000.00	1,600.00	1,800.00	1,400.00	1,800.00
10-400-156	LITTLE LEAGUE ANNUAL FEES	28,000.00	28,540.00	28,500.00	28,530.00	28,500.00	28,500.00	28,500.00
10-400-190	LEASE PROCEEDS	0.00	0.00	2,550.00	0.00	0.00	0.00	0.00
10-400-205	GRANT REVENUE PD EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-215	GRANT REVENUE - PARK PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-216	GRANT - CARES ACT - GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-400-451	LEOSE TRAINING INCOME	950.00	2,526.71	950.00	2,721.13	2,750.00	0.00	2,500.00
10-400-455	PD NATIONAL NIGHT OUT	1,000.00	607.75	1,000.00	0.00	1,000.00	0.00	1,000.00
10-400-456	PD GOLF TOURAMENT REVENUE	0.00	17,256.00	0.00	0.00	17,000.00	13,460.00	14,000.00
10-400-901	MISCELLANEOUS POLICE INCOME	0.00	0.00	0.00	5,988.50	0.00	0.00	0.00
10-410-210	COURT HOUSE SECURITY FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-215	COURT COSTS - DEFERRED FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-220	STATE COURT COSTS INCOME ADJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-225	STATE COURT COST INCOME: FIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-230	STATE COURT COSTS INCOME IDF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-235	STATE COURT COSTS INCOME: JR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-240	STATE COURT COSTS INCOME JSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-245	STATE COURT COSTS INCOME: LOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-250	STATE COURT COSTS INCOME MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-257	STATE COURT COSTS - SCHOOL ZON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-260	STATE COURT COST INCOME: ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-265	STATE COURT COSTS INCOME STT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-270	STATE COURT COSTS INCOME: TE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

10-410-275	STATE COURT COSTS INCOME TIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-280	STATE COURT COSTS INCOME: WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-284	STATE COURT COSTS DISMISSAL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-285	MISC INCOME	9,500.00	1,705.00	9,500.00	0.00	0.00	0.00	0.00
10-410-286	LVISD SRO OFFICER	253,670.00	282,632.12	290,568.00	289,656.34	150,000.00	222,281.59	296,000.00
10-410-290	OMNI COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-296	COPS LVISD	40,000.00	14,696.50	15,000.00	15,653.75	16,000.00	21,355.00	21,000.00
10-410-297	LVISD ADMINISTRATION FEES	9,000.00	6,778.46	38,056.00	31,016.23	17,000.00	24,790.76	26,000.00
10-410-298	POLICE REPORTS	550.00	378.00	550.00	491.10	365.00	324.00	365.00
10-410-299	LEASE PROCEED INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-300	MDD OVERHEAD TRANSFER IN	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
10-410-301	MDD TRANSFER IN	0.00	0.00	0.00	0.00	0.00	182,273.85	0.00
10-415-315	INDINGENT DEFENSE FUND (IDF)	300.00	122.12	300.00	57.06	45.00	22.00	45.00
10-415-320	LOCAL TRAFFIC FINE	1,500.00	789.93	1,500.00	1,369.07	1,000.00	925.37	1,000.00
10-415-321	LOCAL CONSOLIDATED COURT COST	1,000.00	473.84	1,000.00	323.00	300.00	43.79	300.00
10-415-325	MOVING VIOLATION FEE (MVF)	25.00	2.38	25.00	0.85	2.00	0.40	2.00
10-415-330	STATE JURY FEE (JRF)	500.00	220.44	500.00	115.03	90.00	44.00	90.00
10-415-331	LOCAL JURY	0.00	24.12	100.00	3.85	4.00	0.20	4.00
10-415-335	STATE JUDICIAL SUPPORT FUND (J	600.00	330.37	600.00	637.40	600.00	66.00	600.00
10-415-340	STATE CONSOLIDATED COURT COST	30,000.00	1,393.62	30,000.00	34,951.16	27,000.00	22,609.27	27,000.00
10-415-345	STATE TRAFFIC FINE (STF)	15,000.00	11,418.29	15,000.00	21,632.94	15,500.00	15,013.04	15,500.00
10-415-350	TECHNOLOGY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-415-355	FINE	45,000.00	31,177.84	45,000.00	51,775.56	40,000.00	21,230.55	40,000.00
10-415-360	TIME PAYMENT FEE	750.00	248.38	750.00	130.40	120.00	195.00	120.00
10-415-365	WARRANT FEE	7,000.00	7,083.45	7,000.00	5,510.68	5,000.00	2,946.67	5,000.00
10-415-370	ADMINISTRATIVE FEE	800.00	676.41	800.00	1,828.74	1,400.00	1,471.00	1,400.00
10-415-371	DISMISSAL FEE	1,800.00	480.00	1,800.00	950.00	650.00	250.00	650.00
10-415-372	ARREST FEE	3,000.00	1,781.59	3,000.00	2,841.03	2,200.00	1,818.63	2,200.00
10-415-375	COLLECTION FEE (AMS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

10-415-380	OMNI COLLECTION FEE	3,000.00	2,256.28	3,000.00	1,875.33	1,600.00	689.47	1,600.00	
10-415-385	DEFERRED FEE	15,000.00	9,888.92	15,000.00	21,884.39	16,000.00	19,779.40	20,000.00	
10-415-390	CHILD SAFETY FINE	50.00	0.00	50.00	0.00	0.00	0.00	0.00	
10-415-391	SCHOOL ZONE VIOLATION FEE	750.00	1,102.90	750.00	525.00	500.00	400.00	500.00	
10-415-392	TRUANCY PREVENTION FEE	2,000.00	1,464.97	2,000.00	2,675.44	2,000.00	1,795.00	2,000.00	
10-415-393	SEATBELT FEE	400.00	(13,297.12)	400.00	(9,614.84)	5.00	137.10	5.00	
10-415-394	LOCAL TRUANCY PREVENTION	20.00	0.00	20.00	0.00	5.00	0.00	5.00	
10-415-395	RESTITUTION INCOME	0.00	200.00	0.00	0.00	0.00	0.00	0.00	
10-415.310	COURT SECURITY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-300	GAIN ON SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-403	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-285	PD BUILDING LOAN PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-900-100	TRANSFER IN	0.00	0.00	12,666.00	0.00	0.00	0.00	822,500.00	PD's 287 (g) program ($7,500 per officer), CO 2026 reimbursement resolution proceeds ($500,000)
								3,544,504.19	
Expenses									
10-500-010	WAGES - CODE ENFORCEMENT	0.00	0.00	15,400.00	21,399.18	31,662.54	17,290.92	43,891.33	
10-500-015	OVERTIME	0.00	0.00	400.00	221.04	400.00	0.00	400.00	
10-500-110	SOCIAL SECURITY	0.00	0.00	1,778.00	1,603.22	2,452.78	1,196.88	3,388.29	
10-500-115	TMRS	0.00	0.00	778.00	1,063.24	1,574.27	870.52	2,719.49	
10-500-150	EMPLOYEE INSURANCE	0.00	0.00	20.00	12.24	20.00	0.00	11,718.04	
10-500-220	OFFICE SUPPLIES	0.00	0.00	200.00	133.26	1,000.00	1,037.57	1,200.00	
10-500-230	DUES AND SUBSCRIPTIONS	0.00	0.00	100.00	100.00	100.00	0.00	100.00	
10-500-240	TELEPHONE	0.00	0.00	0.00	0.00	600.00	389.63	550.00	
10-500-250	UNIFORMS	0.00	39.94	0.00	0.00	70.00	67.98	140.00	
10-500-270	TECHNOLOGY/SOFTWARE UPGRADE:	8,000.00	4,500.00	0.00	4,500.00	692.50	0.00	15,300.00	New Upgrades to the Iworq subscription
10-500-300	CONTRACT SERVICES - BV	100,000.00	28,853.61	300,000.00	305,122.53	100,000.00	15,140.12	50,000.00	
10-500-301	FIRE INSPECTIONS SERVICES	24,000.00	9,000.00	12,000.00	12,000.00	12,000.00	9,000.00	12,000.00	
10-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-500-320	WORKERS COMP INSURANCE	500.00	457.00	100.00	0.00	144.28	42.38	199.31	
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	30,000.00	15,842.50	0.00	4,313.78	0.00	(360.00)	0.00	

10-500-425	MUNI CODES	5,500.00	6,766.73	7,223.36	7,223.36	7,500.00	6,461.76	7,500.00	
10-500-450	EMPLOYEE TRAINING	0.00	75.00	774.00	774.00	1,000.00	65.34	1,000.00	
10-500-920	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
10-510-010	WAGES - GENERAL	185,961.00	176,510.60	222,958.00	215,380.60	196,188.72	170,195.89	242,319.20	
10-510-015	OVERTIME	0.00	524.89	0.00	0.00	500.00	0.00	500.00	
10-510-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-110	PAYROLL TAXES	14,226.00	13,607.42	17,056.00	16,062.95	15,008.44	12,748.66	18,575.67	
10-510-115	TMRS	9,715.00	9,571.09	11,259.00	10,859.01	9,632.87	8,496.71	14,909.10	
10-510-150	EMPLOYEE INSURANCE	24,100.00	25,264.65	31,690.00	30,965.14	32,323.56	23,593.18	35,094.12	
10-510-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-210	OFFICE EXPENSE	4,000.00	3,492.92	3,000.00	4,130.63	3,150.00	1,383.82	3,150.00	
10-510-212	OFFICE EQUIPMENT RENTALS	8,000.00	8,407.26	8,000.00	7,670.79	8,000.00	1,438.33	2,000.00	
10-510-214	BUILDING EXPENSE - CH	15,000.00	33,692.47	59,027.04	45,955.47	10,000.00	7,295.67	25,500.00	Security system upgrade at City Hall, Mayors podcast system, front window intercom
10-510-215	OFFICE CLEANING	6,800.00	6,375.00	6,800.00	6,500.00	6,800.00	4,750.00	6,800.00	
10-510-220	OFFICE SUPPLIES	3,000.00	3,254.27	2,500.00	3,918.77	5,350.00	2,616.14	4,350.00	
10-510-230	DUES AND SUBSCRIPTIONS	2,300.00	1,355.88	2,300.00	2,121.72	2,300.00	2,361.26	2,650.00	Shared staff Adobe Acount
10-510-240	TELEPHONE	13,500.00	8,353.97	10,000.00	16,874.84	10,000.00	4,260.13	6,500.00	
10-510-250	UNIFORMS	200.00	56.88	900.00	953.50	900.00	490.48	900.00	
10-510-260	POSTAGE	1,500.00	1,242.28	1,200.00	1,372.89	2,000.00	875.55	2,000.00	
	LAWN CARE	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRA	48,300.00	62,961.36	65,000.00	80,579.27	35,000.00	44,133.14	50,000.00	Bucs and Chips modules, camera for council meetings, webcam for conference room
10-510-290	UTILITIES	8,000.00	9,556.76	8,500.00	9,042.65	8,500.00	4,820.35	8,500.00	
10-510-300	NATIONAL NIGHT EXPENSES	3,000.00	1,678.53	214.22	1,622.96	0.00	0.00	0.00	
10-510-310	PROPERTY & LIABILITY INSURANCE	16,700.00	16,699.92	25,000.00	14,781.39	20,000.00	10,528.00	15,000.00	
10-510-320	WORKERS COMP INSURANCE	450.00	315.18	557.00	260.95	490.47	490.47	607.05	
10-510-330	BONDING	50.00	0.00	0.00	0.00	50.00	0.00	50.00	
10-510-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	2,500.00	14,596.00	0.00	(3,976.25)	0.00	
10-510-420	LEGAL & PROFESSIONAL - LEGAL	15,000.00	19,227.98	15,000.00	12,939.60	17,500.00	12,042.62	17,500.00	
10-510-421	LEGAL & PROFESSIONAL - COLLECT	5,000.00	0.00	9,500.00	0.00	9,500.00	2,444.84	9,500.00	

10-510-435	FOOD LICENSE EXPENSE	6,000.00	6,100.00	6,000.00	7,140.00	6,000.00	3,850.00	6,000.00	
10-510-450	EMPLOYEE TRAINING	6,000.00	15,744.01	4,500.00	19,521.46	4,500.00	10,763.15	10,000.00	GFOAT membership for Jenn
10-510-452	WCAC QUARTERLY PAYMENT	6,000.00	7,415.12	8,000.00	9,881.57	8,500.00	9,631.20	10,000.00	
10-510-460	AUDIT EXPENSE	9,400.00	9,350.00	32,057.16	16,028.58	32,000.00	9,400.00	16,000.00	
10-510-465	ELECTION EXPENSE	2,000.00	945.00	1,435.70	1,435.70	2,000.00	662.00	6,200.00	Election for street tax
10-510-470	BANK SERVICE CHARGES	2,500.00	1,925.90	2,500.00	668.56	4,000.00	5,858.05	4,000.00	
10-510-475	CONTRACT LABOR	0.00	0.00	0.00	0.00	24,000.00	15,000.00	0.00	
10-510-490	ADVERTISING	900.00	716.52	600.00	1,009.55	900.00	1,165.76	1,300.00	
10-510-600	VEHICLE PURCHASE	0.00	0.00	15,065.94	(151.00)	0.00	0.00	0.00	
10-510-610	VEHICLE FUEL	0.00	0.00	800.00	790.41	800.00	320.89	800.00	
10-510-620	VEHICLE REPAIR	0.00	0.00	1,000.00	1,028.26	1,000.00	464.53	800.00	
10-510-690	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-700	LIBRARY DONATION	1,000.00	156.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	
10-510-710	CHILD ADVOCACY	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	
10-510-720	ANIMAL CONTROL CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	Waiting on feedback from donald
10-510-900	CONTINGENCY FUND	0.00	0.00	0.00	0.00	67,628.82	0.00	72,628.82	
10-510-920	MISCELLANEOUS EXPENSE	3,500.00	4,314.65	2,500.00	2,353.14	2,500.00	2,829.04	2,500.00	
10-515-010	WAGES - COURT	48,500.00	41,837.17	26,986.00	30,063.23	30,171.96	26,674.70	41,100.80	
10-515-015	OVERTIME	0.00	0.00	300.00	221.04	0.00	0.00	400.00	
10-515-110	PAYROLL TAXES	3,705.00	3,219.54	2,064.00	1,923.00	2,308.15	1,619.86	3,174.81	
10-515-115	TMRS	2,170.00	1,748.24	1,013.00	1,156.10	1,481.44	1,048.46	2,548.15	
10-515-150	EMPLOYEE INSURANCE	1,000.00	101.34	20.00	12.24	20.00	0.00	11,718.04	
10-515-220	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	150.00	508.22	550.00	
10-515-230	DUES AND SUBSCRIPTIONS	200.00	0.00	0.00	0.00	200.00	0.00	100.00	
10-515-250	UNIFORMS	0.00	0.00	0.00	0.00	70.00	76.00	140.00	
10-515-270	COURT TECHNOLOGY	0.00	0.00	0.00	0.00	692.50	0.00	300.00	
10-515-271	TECHNOLOGY/SOFTWARE UPGRADE:	10,000.00	3,120.00	3,000.00	5,246.60	3,000.00	3,240.00	3,300.00	
10-515-320	WORKERS COMP INSURANCE	104.00	70.34	80.00	58.24	75.43	42.38	124.30	
10-515-415	PROSECUTOR SERVICES	7,500.00	1,507.50	10,000.00	8,035.38	11,000.00	7,731.26	11,000.00	

10-515-420 JURY EXPENSE	200.00	(3.04)	200.00	(58.29)	200.00	(35.46)	2,000.00	
10-515-450 EMPLOYEE TRAINING	600.00	877.30	300.00	300.00	1,300.00	750.00	1,300.00	
10-515-474 OMNI COLLECTION	1,600.00	810.00	800.00	1,014.00	1,600.00	1,608.00	1,600.00	
10-515-550 STATE COURT COSTS	40,000.00	0.00	20,000.00	43,109.47	20,000.00	33,918.66	30,000.00	
10-520-010 WAGES - POLICE	928,635.00	833,486.79	959,480.00	869,554.04	996,106.06	758,456.89	1,147,783.85	
10-520-011 CONTRACT LABOR	20,000.00	20,662.50	20,000.00	21,150.00	22,000.00	25,900.00	28,000.00	
10-520-012 SHIFT DIFFERENTIAL	11,000.00	6,250.00	11,000.00	6,750.00	5,200.00	4,575.00	5,200.00	
10-520-015 OVERTIME	15,000.00	21,732.31	25,000.00	34,571.28	25,200.00	16,339.60	50,800.00	
10-520-110 PAYROLL TAXES	71,041.00	63,742.32	73,400.00	68,068.78	78,527.71	58,583.66	91,691.66	
10-520-115 TMRS	48,275.00	45,348.11	48,454.00	46,343.13	50,401.45	38,593.00	73,593.05	
10-520-150 EMPLOYEE INSURANCE	125,065.00	112,339.82	137,325.00	110,230.00	135,843.28	93,294.37	175,470.60	
10-520-159 AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-520-160 MEDICAL COST	3,000.00	1,540.41	0.00	0.00	3,000.00	0.00	1,000.00	
10-520-210 OFFICE EXPENSE	1,500.00	1,103.69	5,462.84	4,960.55	5,500.00	5,124.27	5,500.00	
10-520-220 OFFICE SUPPLIES	1,500.00	1,465.20	1,500.00	1,265.48	3,784.13	2,552.25	3,300.00	
10-520-230 BUILDING EXPENSE	0.00	0.00	250,000.00	0.00	26,000.00	18,961.35	32,000.00	Balistic glass for reception window
10-520-240 TELEPHONE	8,500.00	16,130.21	14,000.00	19,062.49	15,500.00	12,975.45	15,500.00	
10-520-250 UNIFORMS	12,500.00	15,729.72	3,500.00	3,641.24	13,500.00	6,965.66	10,000.00	
10-520-270 TECHNOLOGY/SOFTWARE UPGRADE!	37,600.00	20,225.75	55,000.00	55,594.27	55,000.00	54,977.34	300,000.00	Lenslock system, PS TRAX
10-520-287 POLICE EVENTS	0.00	15,499.91	0.00	(1,217.83)	5,200.00	13,160.97	5,200.00	
10-520-290 UTILITIES	0.00	0.00	500.00	1,417.70	2,000.00	3,274.47	5,500.00	
10-520-310 PROPERTY & LIABILITY INSURANCE	15,700.00	15,656.17	69,878.26	34,939.13	50,000.00	30,656.00	40,000.00	
10-520-320 WORKERS COMP INSURANCE	23,200.00	23,105.37	30,000.00	20,924.20	38,904.58	22,165.44	45,083.86	
10-520-325 UNEMPLOYMENT TWC	0.00	(2,308.00)	0.00	0.00	0.00	0.00	0.00	
10-520-330 BONDING	100.00	0.00	0.00	0.00	100.00	0.00	100.00	
10-520-400 PROFESSIONAL FEES	500.00	0.00	0.00	0.00	500.00	129.29	500.00	
10-520-450 EMPLOYEE TRAINING	6,000.00	11,921.40	3,500.00	2,921.00	9,000.00	11,773.97	9,000.00	
10-520-451 LEOSE TRAINING EXPENSE	750.00	395.00	750.00	600.00	750.00	0.00	750.00	
10-520-452 LEOSE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

10-520-476	CONTRACT SERVICES CAMERA	16,000.00	16,300.00	16,000.00	15,000.00	16,000.00	15,000.00	16,000.00	
10-520-477	LAB TEST	100.00	0.00	100.00	0.00	100.00	0.00	100.00	
10-520-478	K-9 CONTRACT LABOR	4,000.00	3,724.22	4,000.00	3,172.30	4,000.00	1,581.14	4,000.00	
10-520-479	COPS LVISD CONTRACT PAY	40,000.00	29,233.60	20,000.00	18,746.75	40,000.00	16,114.99	21,000.00	
10-520-480	EVIDENCE SUPPLIES	2,000.00	1,240.35	500.00	396.60	2,000.00	265.98	1,000.00	
10-520-485	EXPLORER PROGRAM	1,000.00	1,198.48	1,000.00	(415.10)	1,000.00	1,000.00	1,000.00	
10-520-490	ADVERTISING	0.00	0.00	0.00	290.00	600.00	54.13	600.00	
10-520-600	VEHICLE PURCHASE	3,600.00	3,517.00	0.00	0.00	0.00	0.00	400,000.00	5 new ford explorers, one new motorbike
10-520-610	VEHICLE FUEL	50,000.00	44,765.53	50,000.00	44,212.29	55,000.00	30,867.16	55,000.00	
10-520-620	VEHICLE REPAIR	36,400.00	39,980.86	42,000.00	48,600.87	52,500.00	37,893.77	52,500.00	
10-520-690	EQUIPMENT PURCHASES	15,000.00	14,545.50	500.00	30,683.38	38,000.00	39,012.58	38,000.00	
10-520-700	WILSON COUNTY SOFTWARE	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	
10-520-910	WCSO DISPATCH	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	
10-520-920	MISCELLANEOUS	5,000.00	5,858.02	5,000.00	6,572.73	5,000.00	3,319.33	5,000.00	
10-550-010	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-110	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-115	TMRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-150	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-550-320	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-580-010	WAGES - PARK DEPARTMENT	75,825.00	78,065.57	87,994.00	77,442.95	85,285.20	68,076.98	64,009.09	
10-580-015	OVERTIME	4,000.00	4,785.80	3,500.00	3,430.48	4,000.00	628.14	2,000.00	
10-580-110	PAYROLL TAXES	5,985.00	6,321.41	6,732.00	6,112.30	6,830.32	5,281.73	5,049.70	
10-580-115	TMRS	4,085.00	5,209.04	4,444.00	4,515.66	4,383.90	3,401.84	4,052.96	
10-580-150	EMPLOYEE INSURANCE	19,245.00	22,724.22	21,127.00	25,217.12	21,549.04	14,730.69	11,698.04	
10-580-240	TELEPHONE	700.00	961.13	800.00	1,038.54	900.00	975.48	1,200.00	
10-580-250	UNIFORMS	1,350.00	1,957.13	2,000.00	1,939.01	2,000.00	2,281.44	2,000.00	
10-580-290	UTILITIES - PARK	8,000.00	10,395.18	10,000.00	12,529.06	11,400.00	9,425.04	11,400.00	
10-580-310	PROPERTY & LIABILITY INSURANCE	6,000.00	5,218.73	0.00	0.00	6,000.00	3,456.78	6,000.00	

10-580-320	WORKERS COMP INSURANCE	400.00	257.41	437.00	213.12	438.05	1,587.00	297.04	
10-580-450	EMPLOYEE TRAINING	200.00	0.00	200.00	200.00	500.00	0.00	500.00	
10-580-500	CAPITAL OUTLAY- PARK	0.00	0.00	0.00	0.00	112,500.00	93,388.79	33,300.00	Extend driving path towards playground
10-580-600	VEHICLE PURCHASE	210.00	209.96	0.00	0.00	0.00	0.00	0.00	
10-580-610	VEHICLE FUEL	3,500.00	5,481.65	4,500.00	4,123.46	5,500.00	1,792.82	3,000.00	
10-580-620	VEHICLE REPAIR	3,500.00	7,235.38	12,000.00	11,772.81	6,000.00	2,761.46	5,000.00	
10-580-655	REPAIR AND MAINTENANCE	2,000.00	3,499.81	2,500.00	2,602.88	13,900.00	16,046.16	35,000.00	Gutters for park restroom, lights for walking trail
10-580-660	TOOLS	300.00	0.00	300.00	936.73	1,000.00	728.01	1,000.00	
10-580-670	CITY PARK SUPPLIES	4,500.00	7,386.64	4,500.00	6,319.09	5,500.00	2,741.27	4,500.00	
10-580-690	PARK EQUIPMENT	7,000.00	7,672.57	15,000.00	14,575.21	19,500.00	1,376.56	19,500.00	Auto gates
10-800-100	CAPITAL OUTLAY	0.00	10,515.12	0.00	362,349.59	0.00	0.00	0.00	
10-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	(5,582.92)	0.00	
								3,793,876.37	
								-249,372.18	

Account Nu	Description	10/2023 Thru 09/2024 Budget	Actual	10/2024 Thru 09/2025 Budget	Actual	10/2025 Thru 09/2026 Budget	Actual	New Plan	Notes
Revenues									
40-400-095	MISC INCOME	1,000.00	9,912.59	1,000.00	0.00	0.00	0.00	0.00	Revenues now adjusted in planning for FY 27
40-400-125	NSF CHECK FEE	200.00	540.00	200.00	315.00	220.00	175.00	220.00	
40-400-505	SALES TAX INCOME	28,000.00	0.00	0.00	0.00	25,000.00	24,855.62	25,000.00	
40-400-510	WATER SALES	785,000.00	769,672.53	835,000.00	1,061,089.12	918,500.00	852,492.44	992,622.95	Assumes a 1% growth and 7% rate increase
40-400-520	SEWER SALES	245,000.00	247,725.11	255,000.00	327,197.28	280,500.00	277,539.10	303,136.35	Assumes a 1% growth and 7% rate increase
40-400-525	INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-530	PENALTIES	7,000.00	9,854.91	7,000.00	12,585.30	9,000.00	11,084.15	9,000.00	
40-400-535	METER TAMPERING FEE	0.00	75.00	0.00	0.00	0.00	0.00	0.00	
40-400-540	OPER & MAINTENANCE	30,000.00	29,694.00	30,000.00	29,964.00	30,000.00	25,968.25	30,000.00	
40-400-550	GARBAGE SALES	380,000.00	426,268.47	420,000.00	506,342.08	420,000.00	388,225.66	441,000.00	
40-400-555	OVERPAYMENT	8,000.00	0.00	8,000.00	0.00	0.00	7,011.64	0.00	
40-400-560	NEW WATER METER FEES	13,000.00	0.00	13,000.00	4,363.48	13,000.00	3,525.74	13,000.00	
40-400-562	NEW WATER CONSTRUCTIONS FEE	8,000.00	0.00	8,000.00	9,125.24	10,000.00	13,724.74	10,000.00	
40-400-565	NEW SEWER CONSTRUCTION FEES	3,000.00	0.00	3,000.00	0.00	3,000.00	5,781.14	3,000.00	
40-400-570	RECONNECTIONS	4,000.00	2,950.00	4,000.00	4,400.00	4,000.00	4,412.71	4,000.00	
40-400-575	DRAINAGE IMPACT FEES	0.00	0.00	0.00	0.00	7,500.00	700.00	7,500.00	
40-400-590	WATER DEPOSITS	18,000.00	0.00	18,000.00	0.00	21,000.00	13,018.35	21,000.00	
40-400-591	ADMIN FEE	5,000.00	3,125.00	5,000.00	2,850.00	2,500.00	1,600.00	2,500.00	
40-400-592	GREASE TRAP PERMITS	500.00	0.00	500.00	0.00	0.00	0.00	0.00	
40-400-595	ADJUSTMENTS	1,000.00	0.00	1,000.00	0.00	1,300.00	2,981.61	1,300.00	
40-400-825	METER REPLACEMENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-901	WELL PROJECTS 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-902	INFRASTRUCTURE GRANT LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-400-903	NEW LOAN WATER WELL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40-440-100	FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

40-900-100	TRANSFER IN	0.00	0.00	16,399.87	0.00	0.00	30,000.00	511,350.00 This number is based on reimbursment resolution projects
								2,374,629.30
Expenses								
40-500-500	CONTINGENCY	0.00	0.00	0.00	0.00	114,718.17	82,523.86	115,594.03
40-540-010	WAGES	169,860.00	161,020.05	182,978.00	165,070.31	325,849.28	228,333.25	265,472.00
40-540-015	OVERTIME	12,000.00	12,306.53	10,000.00	10,385.30	16,000.00	12,763.49	16,000.00
40-540-110	PAYROLL TAXES	13,000.00	12,812.40	13,998.00	12,528.51	26,060.22	17,126.80	20,308.61
40-540-115	TMRS	8,870.00	9,215.55	9,240.00	6,750.36	16,649.64	11,353.48	16,299.98
40-540-120	ON CALL PAY	1,600.00	1,830.00	1,600.00	1,290.00	1,540.00	1,080.00	1,600.00
40-540-150	EMPLOYEE INSURANCE	29,597.00	29,703.83	31,952.00	25,790.51	64,458.26	38,526.37	52,641.18
40-540-159	AFLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-540-210	OFFICE EXPENSE	1,750.00	1,859.44	1,500.00	2,851.88	1,356.40	725.68	85,000.00
40-540-220	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	393.60	393.60	0.00
40-540-230	DUES AND SUBSCRIPTIONS	4,000.00	1,803.75	2,500.00	1,903.75	4,000.00	5,793.76	4,000.00
40-540-240	TELEPHONE	4,500.00	4,874.80	4,500.00	5,892.05	7,500.00	4,779.23	5,000.00
40-540-250	UNIFORMS	0.00	0.00	0.00	0.00	5,000.00	5,292.30	5,000.00
40-540-260	POSTAGE	3,500.00	3,170.38	3,500.00	3,395.00	3,500.00	3,421.49	3,500.00
40-540-270	TECHNOLOGY/SOFTWARE UPGRADE	2,800.00	0.00	2,800.00	1,500.00	16,400.00	12,058.00	16,400.00
40-540-280	RETURNED CHECK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-540-281	DEPOSIT REFUND	4,500.00	0.00	0.00	0.00	0.00	1,682.12	0.00
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	7,500.00	0.00	0.00	0.00	0.00	7,333.77	0.00
40-540-290	UTILITIES	74,053.00	102,493.61	95,000.00	98,238.80	95,000.00	72,218.06	95,000.00
40-540-310	PROPERTY & LIABILITY INSURANCE	10,200.00	10,124.32	9,700.00	0.00	57,700.00	28,871.00	57,700.00
40-540-320	WORKERS COMP INSURANCE	6,000.00	1,253.15	6,000.00	5,490.36	2,758.83	4,780.00	995.33
40-540-400	PROFESSIONAL FEES	4,000.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	58,431.10	70,000.00	18,073.80	45,000.00
40-540-411	PERMITS & INSPECTIONS	6,000.00	6,523.78	6,000.00	5,572.86	6,000.00	4,221.33	6,000.00

40-540-450	EMPLOYEE TRAINING & LICENSING	3,000.00	2,311.98	5,000.00	4,649.00	6,700.00	7,933.13	10,000.00
40-540-455	CRWA MEETING REIMBURSEMENT	300.00	0.00	300.00	0.00	300.00	0.00	300.00
40-540-460	AUDIT EXPENSE	9,400.00	9,350.00	9,400.00	2,671.42	9,400.00	9,400.00	9,400.00
40-540-471	PAYCLIX EXPENSE	9,000.00	15,058.42	12,000.00	18,024.12	12,000.00	13,541.69	12,000.00
40-540-490	ADVERTISING	250.00	0.00	2,635.46	1,135.46	3,000.00	0.00	3,000.00
40-540-610	VEHICLE FUEL	500.00	20.00	0.00	0.00	20,500.00	11,844.30	20,500.00
40-540-620	VEHICLE REPAIR	10,000.00	46,352.17	13,000.00	13,920.23	16,000.00	16,675.42	16,000.00
40-540-660	TOOLS	0.00	0.00	0.00	0.00	3,100.00	1,101.49	7,500.00
40-540-690	EQUIPMENT	0.00	0.00	0.00	0.00	15,000.00	14,489.98	31,000.00
40-540-710	GARBAGE COLLECTION EXPENSE	275,000.00	380,405.25	350,000.00	414,685.18	350,000.00	318,787.12	367,500.00
40-540-720	SALES TAX EXPENSE	28,000.00	2,827.18	0.00	0.00	0.00	24,587.85	0.00
40-540-805	VALVE REPAIR	0.00	0.00	5,000.00	0.00	5,000.00	0.00	46,000.00
40-540-810	SUPPLIES AND REPAIRS	232,500.00	137,345.94	290,000.00	306,534.56	323,500.00	264,151.04	323,500.00
40-540-820	WWTP OPERATION	165,000.00	312,369.01	150,000.00	167,640.85	150,000.00	113,175.33	250,000.00
40-540-825	METER REPLACEMENT	0.00	0.00	100,000.00	73,488.07	100,000.00	80,874.71	50,000.00
40-540-830	WATER ANALYSIS LAB	7,000.00	9,581.00	12,000.00	14,577.00	15,000.00	9,475.00	15,000.00
40-540-840	CHEMICALS	18,000.00	29,183.29	28,000.00	32,507.29	30,000.00	17,241.13	30,000.00
40-540-880	BULK WATER PURCHASE	45,000.00	127,431.40	50,000.00	47,726.24	50,000.00	22,825.06	50,000.00
40-540-889	WATER PROJECT CONTINGENCY	0.00	0.00	0.00	0.00	15,392.00	15,392.00	15,392.00
40-540-901	WELL PROJECTS	0.00	7,765.00	155,283.80	82,575.55	175,000.00	62,137.50	175,000.00
40-540-902	LAND LEASE	45,000.00	29,156.00	45,000.00	47,248.98	45,000.00	50,163.46	59,526.17
40-540-906	EQUIPMENT PURCHASE	1,500.00	697.82	1,500.00	1,197.99	59,500.00	45,471.89	59,500.00
40-540-908	DEPRECIATION	0.00	441,635.00	0.00	446,887.53	0.00	0.00	0.00
40-540-920	MISCELLANEOUS EXPENSE	500.00	400.00	7,381.55	3,451.10	8,000.00	2,972.36	8,000.00
40-599-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								2,374,629.30
								0.00

Account Number	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan	Notes
Revenues									
12-400-080	BANK INTEREST	4,500.00	26,221.91	12,500.00	15,324.64	10,000.00	513.02	10,000.00	
12-400-095	MISC INCOME	0.00	494.95	0.00	0.00	0.00	0.00	0.00	
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-400-110	SALES TAX	350,000.00	624,802.17	551,050.00	666,173.06	585,000.00	502,573.11	602,550.00	
12-400-120	EVENT VENDORS/DONATIONS	7,500.00	42,105.62	25,000.00	67,111.38	40,000.00	30,821.86	390,066.93	
12-400-130	TRANSFER FROM HOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
								1,002,616.93	
Expenses									
12-500-010	WAGES - MDD	38,355.00	42,000.35	55,004.00	72,438.49	118,045.20	84,968.60	120,922.88	
12-500-015	OVERTIME	0.00	0.00	0.00	0.00	2,000.00	0.00	1,000.00	
12-500-050	PAYROLL TAXES	2,935.00	3,176.62	4,208.00	5,412.49	7,537.76	6,477.69	9,327.10	
12-500-068	SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	(1,505.63)	0.00	
12-500-115	TMRS	2,005.00	2,263.09	2,778.00	3,594.83	4,837.96	4,200.15	7,486.06	
12-500-150	EMPLOYEE INSURANCE	9,625.00	707.76	800.00	2,098.04	21,549.04	13,597.56	23,396.08	
12-500-220	OFFICE SUPPLIES	4,000.00	4,671.84	4,000.00	4,338.68	4,000.00	3,220.93	5,000.00	Christmas Storage Materials
12-500-230	SUBSCRIPTIONS	2,500.00	1,345.94	14,500.00	15,436.94	17,600.00	15,248.59	18,700.00	
	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	280.00	
12-500-240	TELEPHONE	800.00	506.80	800.00	1,046.58	800.00	1,522.81	3,000.00	
12-500-310	PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-320	WORKERS COMP INSURANCE	200.00	67.80	138.00	56.13	246.33	246.33	304.81	
12-500-400	FACILITY & OVERHEAD COST TO GF	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
12-500-410	ENGINEERING	5,000.00	545.00	0.00	0.00	5,000.00	0.00	5,000.00	
12-500-420	LEGAL	3,000.00	86.00	1,500.00	931.50	3,000.00	2,841.96	3,200.00	
12-500-430	EQUIPMENT EXPENSE	0.00	0.00	63,193.20	31,685.74	63,785.00	43,032.75	70,000.00	Christmas Tree, Titan Array System
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000.00	2,333.36	5,000.00	6,145.37	5,000.00	2,727.43	6,000.00	

12-500-455	BUSINESS RECRUITMENT	100.00	0.00	200.00	119.43	500.00	1,250.00	35,000.00	Retail Coach
12-500-456	ECONOMIC DEVELOPMENT	5,000.00	5,000.00	2,000.00	1,133.07	1,700.50	2,860.01	19,000.00	New pole banners, shop local rewards program
12-500-460	EVENT PLANNING	118,000.00	214,954.34	150,000.00	194,199.40	250,000.00	148,467.30	300,000.00	
12-500-465	COMMUNITY PROGRAMS	0.00	0.00	0.00	0.00	6,700.00	6,093.01	8,000.00	Year round programing
12-500-470	ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	78,859.48	0.00	4,299.50	4,299.50	0.00	
12-500-475	CONSULTING/DEVELOPMENT/PLAN	15,000.00	162,208.00	78,887.08	300.00	300,000.00	121,955.33	160,000.00	377 support and city cap projects
	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	
12-500-476	ADVERTISING	7,500.00	222.00	2,500.00	1,649.67	10,000.00	6,244.03	10,000.00	
12-500-477	FACADE/BEAR GRANTS	15,000.00	9,371.04	45,000.00	20,000.00	50,000.00	0.00	55,000.00	Business incubator program, rename this line item community grants
12-500-500	CONTINGENCY	263,030.00	0.00	649,268.09	0.00	107,752.31	0.00	80,000.00	
12-500-600	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12-500-700	PD BUILDING LOAN 2025	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	
12-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	750,295.03	0.00	0.00	0.00	
12-900-200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	183,273.85	0.00	
								1,002,616.93	
								0.00	

Account Nu	Description	10/2023 Thru 09/2024 Budget	10/2023 Thru 09/2024 Actual	10/2024 Thru 09/2025 Budget	10/2024 Thru 09/2025 Actual	10/2025 Thru 09/2026 Budget	10/2025 Thru 09/2026 Actual	New Plan		Notes
Revenues	**2024 Series Bond**									
11-400-010	2024 SERIES COO PROCEEDS	0.00	1,250,000.00	0.00	0.00	500,000.00	0.00	0.00		
11-400-015	BOND ADDITIONAL FEES	0.00	5,324.60	0.00	0.00	0.00	0.00	0.00		
11-400-080	INTEREST INCOME	0.00	33,494.56	0.00	43,494.99	1,000.00	6,709.21	1,000.00		
11-900-100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
Expenses										
11-500-100	DRAINAGE PROJECT	0.00	48,400.00	783,474.00	48,501.30	500,000.00	45,620.68	500,000.00		
11-510-100	ENGINEERING FEE	0.00	988.75	0.00	0.00	50,000.00	0.00	50,000.00		
11-510-470	BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,000.00	
									(549,000.00)	Use of 2024 Series Bond Proceeds
Revenues	**2026 Series Bond**									
13-400-010	2026 SERIES COO PROCEEDS							2,500,000.00		
	INTEREST INCOME								2,500,000.00	
Expenses										
13-500-200	ENGINEERING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Transfer out							500,000.00		
									500,000.00	
									2,000,000.00	Balance of proceeds from 2026 Series Bond
Revenues										
14-400-010	STREET MAINTENANCE TAX	275,000.00	319,332.23	327,555.00	340,577.38	285,000.00	255,777.68	293,550.00		
14-400-080	INTEREST INCOME	6,600.00	15,840.36	6,600.00	13,840.90	1,000.00	11,357.21	1,000.00	294,550.00	
Expenses										
14-500-100	STREET REPAIR	266,600.00	585,519.36	319,155.00	185,962.50	320,000.00	130,180.00	320,000.00		
14-500-410	PROFESSIONAL - ENGINEERING	15,000.00	22,346.05	0.00	0.00	15,000.00	0.00	15,000.00		
14-500-920	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
14-800-100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	335,000.00	
									(40,450.00)	Use of Street Maintenance Tax
Revenues										
15-400-080	INTEREST INCOME	900.00	1,882.09	900.00	1,164.16	750.00	7,857.85	750.00		

15-400-100 HOTEL TAX REVENUE	70,000.00	66,366.81	70,000.00	64,761.20	57,962.00	49,579.66	57,962.00		
								58,712.00	
Expenses									
15-500-201 TRANSFER TO MDD	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00		
15-510-470 BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
								0.00	
								58,712.00	
Revenues									
16-400-010 FORFEITURES	0.00	1,471.67	0.00	0.00	0.00	0.00	0.00		
16-400-080 INTEREST	0.00	25.98	0.00	8.99	85,000.00	53.22	100.00		
								100.00	
Expenses									
16-800-100 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
								100.00	
Revenues									
19-400-100 287G REVENUE	0.00	0.00	0.00	0.00	0.00	235,093.00	187,500.00		PD's 287 (g) program ($7,500 per officer)
								187,500.00	
Expenses									
19-500-015 287G OVERTIME	0.00	0.00	0.00	0.00	0.00	932.15	0.00		
19-500-100 287G EXPENSES- MISC	0.00	0.00	0.00	0.00	0.00	21,924.29	0.00		
19-900-200 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	30,000.00	322,500.00		
								322,500.00	
								(135,000.00)	Use of program funds received in FY 2026
Revenues									
20-100-101 AD VALOREM TAX	0.00	0.00	433,650.00	0.00	0.00	0.00	0.00		
20-100-102 TRANSFER FROM OTHER FUNDS	0.00	0.00	8,231.00	0.00	0.00	0.00	0.00		
20-100-103 INTEREST	0.00	0.00	100.00	0.00	0.00	0.00	0.00		
20-200-310 DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20-400-010 AD VALORUM TAXES - CURRENT	0.00	0.00	0.00	111,909.35	100,000.00	334,202.36	334,202.36		Need to adjust based on new ad valorem tax rate adopted
20-400-025 AD VALORUM TAXES - PEN & INT	0.00	0.00	0.00	349.81	300.00	1,190.68	300.00		
20-400-080 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20-400-285 Misc Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20-900-100 TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
								334,502.36	
Expenses									
20-100-106 SARA LOAN PRINCIPAL	0.00	0.00	38,642.00	0.00	0.00	0.00	0.00		
20-100-107 SARA LOAN INTEREST	0.00	0.00	7,404.00	0.00	0.00	0.00	0.00		

20-100-108	2016 SERIES PRINCIPAL	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	
20-100-109	2016 SERIER INTEREST	0.00	0.00	0.00	0.00	77,700.00	38,850.00	77,700.00	
20-100-110	2016 SERIES BOND- ADMIN FEE	0.00	0.00	450.00	0.00	450.00	200.00	450.00	
20-100-111	2024 SERIES PRINCIPAL	0.00	0.00	40,000.00	40,000.00	65,000.00	65,000.00	65,000.00	
20-100-112	2024 SERIES INTEREST	0.00	0.00	72,009.00	72,009.16	46,775.00	46,775.00	46,775.00	
20-100-113	2024 SERIES BOND- ADMIN FEE	0.00	0.00	0.00	250.00	450.00	500.00	450.00	
	2026 Series Bond Principal								
	2026 Series Bond Interest								
	2026 Series Bond Admin Fee								
									340,375.00
									(5,872.64)
Revenues									
25-400-080	INTEREST	15.00	4.88	15.00	5.65	3.00	70.48	3.00	
25-410-210	COURTHOUSE SECURITY FEES	2,006.00	1,504.87	2,006.00	2,652.49	2,000.00	1,716.66	2,000.00	
									2,003.00
Expenses									
25-500-100	COURT BAILIFF	200.00	0.00	200.00	200.00	200.00	200.00	200.00	
25-500-200	BUILDING SECURITY	0.00	5,366.69	0.00	0.00	0.00	0.00	0.00	
									200.00
									1,803.00
Revenues									
35-400-080	INTEREST	80.00	170.75	80.00	81.56	55.00	498.52	55.00	
35-410-270	STATE COURT COST - TECH FEE	2,660.00	1,317.82	2,660.00	2,209.32	1,650.00	1,418.40	1,650.00	
									1,705.00
Expenses									
								0.00	
								0.00	
								0.00	
									0.00
									1,705.00
Revenues									
50-400-080	INTEREST INCOME	60.00	828.90	0.00	372.86	250.00	1,336.03	250.00	
50-400-585	WATER IMPACT FEES	1,300.00	2,056.08	5,000.00	5,743.44	400,000.00	226,629.36	0.00	
									250.00
Expenses									

50-100-400 Professional Fees								
Revenues								
51-400-080 INTEREST INCOME	10.00	148.98	0.00	67.17	42.00	414.53	42.00	
51-400-580 SEWER IMPACT FEES	3,000.00	389.16	3,000.00	1,446.87	500,000.00	5,374.22	0.00	42.00
Expenses								
51-100-400 Professional Fees								

Ad Velorum Tax Options

$379,133.77	0.272538	Current Conditions
$334,202.36		
$713,336.13		
$518,246.03	0.372538	Likely needed for balance, and in line with prior conversations
$456,828.33		
$975,074.36		
$627,652.94	0.451183	Savings Buffer
$553,537.54		
$1,181,190.48		
$737,054.31	0.529827	De Minimus, max yield
$649,705.49		
$1,386,759.80		