



**CITY OF LLANO
FY 2024 ADOPTED
BUDGET**



This budget will raise more total property taxes than last year's budget by \$119,955 or 15%. The property tax revenue to be raised from new property added to the tax roll this year is \$29,940.

The members of the governing body voted on the budget as follows:

For: Wayne DeCesaris, Larry Sawyer, Kara Gilliland, Laura Almond, Eugene Long

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

Property Tax Rate Proposed:	\$0.52800
Current Property Tax Rate:	\$0.52500
No New Revenue Tax Rate:	\$0.47794
Voter Approval Tax Rate:	\$0.52816
De Minimus Tax Rate:	\$0.71009

Total debt obligation for the City of Llano secured by property taxes is \$3,931,970.00

City of Llano

Fiscal Year 2024

ANALYSIS OF 2023 ADOPTED TAX LEVY Certified Values

AD VALOREM TAX PROJECTION

Freeze Adjusted Taxable Value	227,454,710
Tax Rate Per \$100 of Assessed Value	0.52800
Gross Tax Revenue	1,200,961
Add Back Frozen Taxes for Age 65	202,951
	1,403,912
Percent Collection	98%
Net Tax Revenue	1,375,834
 Plus Delinquent Tax Revenue	 10,000
 TOTAL ESTIMATED TAX REVENUE	 1,385,834

DISTRIBUTION OF TAX REVENUE	<u>Tax Rate per \$100</u>	<u>Percent Tax</u>
Interest and Sinking	\$0.17267	33%
Maintenance and Operations	\$0.35533	67%
 TOTAL TAX RATE	\$0.52800	100%

M&O	I&S
227,454,710	227,454,710
0.35533	0.17267
808,215	392,746
136,581	66,370
944,795	459,116
98%	98%
925,900	449,934



General Fund



CITY OF LLANO FY 2024 General Fund Budget - 10

Estimated Beginning Fund Balance: \$ 2,672,335 \$ 2,334,508

	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget
Revenues:					
General	\$ 2,119,572	\$ 2,167,384	\$ 2,111,926	\$ 2,230,226	\$ 2,337,481
Franchise Taxes	\$ 101,137	\$ 107,795	\$ 89,000	\$ 92,050	\$ 98,900
Licenses & Permits	\$ 58,530	\$ 58,551	\$ 60,000	\$ 43,000	\$ 77,200
JLK Events Center	\$ 6,900	\$ 21,077	\$ 21,500	\$ 13,500	\$ 23,000
JLK Arena	\$ 111,246	\$ 130,027	\$ 136,500	\$ 99,791	\$ 136,700
Swimming Pool	\$ 15,804	\$ 22,722	\$ 31,500	\$ 23,000	\$ 27,350
General Parks	\$ 112,116	\$ 121,666	\$ 134,450	\$ 125,550	\$ 156,500
Golf Course	\$ 300,097	\$ 392,171	\$ 423,250	\$ 443,250	\$ 510,100
Lantex Theater	\$ 5,870	\$ 4,458	\$ 5,000	\$ 2,500	\$ 11,000
Airport	\$ 348,915	\$ -	\$ -	\$ -	\$ -
Facilities	\$ 70,881	\$ 76,487	\$ 110,950	\$ 82,900	\$ 67,500
Financial	\$ 2,515,227	\$ 1,876,127	\$ 1,548,674	\$ 1,572,747	\$ 2,020,261
Other	\$ 201,781	\$ 98,518	\$ 177,750	\$ 141,550	\$ 271,200

Total Revenues \$ 5,968,076 \$ 5,076,983 \$ 4,850,500 \$ 4,870,064 \$ 5,737,192

Expenditures:

City Council	\$ 18,507	\$ 17,155	\$ 24,039	\$ 24,039	\$ 37,730
Administration	\$ 1,244,794	\$ 1,083,487	\$ 1,446,860	\$ 1,403,660	\$ 1,313,160
Main Street	\$ 140,167	\$ 115,045	\$ 112,146	\$ 127,781	\$ 128,210
Police	\$ 925,423	\$ 971,974	\$ 1,144,600	\$ 1,130,750	\$ 1,322,303
Municipal Court	\$ 104,820	\$ 110,303	\$ 130,712	\$ 130,902	\$ 139,120
Code Enforcement	\$ 85,970	\$ 88,865	\$ 175,762	\$ 180,962	\$ 189,624
Fire Department	\$ 125,287	\$ 129,319	\$ 151,338	\$ 148,877	\$ 157,470
Parks & Recreation	\$ 438,164	\$ 341,079	\$ 398,975	\$ 456,005	\$ 422,743
Swimming Pool	\$ 33,258	\$ 48,351	\$ 63,942	\$ 63,842	\$ 67,690
Badu RV Park	\$ 5,088	\$ 12,039	\$ 8,000	\$ 8,000	\$ 8,000
Robinson RV Park	\$ 39,458	\$ 44,836	\$ 44,979	\$ 45,479	\$ 43,945
Depot Museum	\$ 27,786	\$ 27,680	\$ 7,645	\$ 9,650	\$ 11,050
JLK Arena	\$ 203,664	\$ 201,790	\$ 233,722	\$ 233,722	\$ 236,008
Lantex Theater	\$ 23,988	\$ 34,397	\$ 37,311	\$ 38,411	\$ 32,745
Golf Course	\$ 544,644	\$ 560,929	\$ 641,680	\$ 648,180	\$ 683,970
Streets	\$ 287,304	\$ 301,274	\$ 525,938	\$ 488,876	\$ 638,657
Airport	\$ 390,196	\$ -	\$ -	\$ -	\$ -
Capital Purchases	\$ 840,352	\$ 293,496.00	\$ 68,755.00	\$ 68,755.00	\$ -

Total Expenditures \$ 5,478,869 \$ 4,382,020 \$ 5,216,404 \$ 5,207,891 \$ 5,432,425

Revenues Less Expenditures \$ 489,206 \$ 694,963 \$ (365,904) \$ (337,827) \$ 304,767

Less Additional Capital Items \$ 422,261

Net Revenues over Expenses \$ (117,494)

Estimated Ending Fund Balance: \$ 2,334,508 \$ 2,217,014

Less: Restricted Reserve Fund Balance - 25% of net operating expenditures \$ 1,195,083 \$ 1,280,151

Estimated Ending Unrestricted Fund Balance: \$ 1,139,425 \$ 936,863



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budget to FY24
OPERATING REVENUE							
GENERAL							
4101	Property Taxes	526,560	769,025	810,426	810,426	930,381	14.8%
4102	Delinquent Taxes	211,514	11,945	20,000	7,000	11,400	-43.0%
4103	Property Tax - Penalty & Interest	11,839	11,026	-	5,500	10,800	100.0%
4104	Occupational Taxes	8,715	4,608	7,500	8,000	10,400	38.7%
4105	Sales Tax	1,158,014	1,219,618	1,130,000	1,230,000	1,230,000	8.8%
4106	Hotel/Motel Tax	171,047	143,886	135,000	162,000	135,000	0.0%
4107	Mixed Drink Tax	9,759	7,276	9,000	7,300	9,500	5.6%
4109	Economic Development Sales	22,125	-	-	-	-	0.0%
Total	GENERAL	2,119,572	2,167,384	2,111,926	2,230,226	2,337,481	10.7%
FRANCHISE TAX							
4201	Northland Cable	6,931	3,257	5,000	4,350	4,300	-14.0%
4203	Telecommunications	16,582	26,726	12,000	10,000	12,000	0.0%
4204	Atmos Gas	18,051	22,502	18,000	26,700	26,600	47.8%
4205	Garbage	37,059	31,910	35,000	32,000	35,000	0.0%
4206	CTEC	19,764	17,900	16,000	16,000	18,000	12.5%
4207	Tower Lease	2,750	5,500	3,000	3,000	3,000	0.0%
Total	FRANCHISE TAX	101,137	107,795	89,000	92,050	98,900	11.1%
LICENSES & PERMITS							
4401	Licenses - Dog	1,636	1,102	2,100	750	1,250	-40.5%
4404	Electric Permits	3,895	2,715	4,050	3,000	3,000	-25.9%
4405	Mechanical Permits	2,634	1,884	2,800	1,500	3,150	12.5%
4406	Plumbing Permits	9,812	7,687	9,000	5,000	5,500	-38.9%
4407	No Permit	-	295	-	400	-	0.0%
4410	Building Permit Fees	17,345	18,711	18,000	16,500	39,600	120.0%
4411	Board Petitions	17,804	25,192	16,700	15,000	23,100	38.3%
4412	Peddler's Permit	1,290	280	1,400	100	300	-78.6%
4413	Burn Permits	143	85	150	150	100	-33.3%
4414	Street & Alley Permits	453	-	-	-	100	0.0%
4415	Plan Reviews	2,519	-	5,000	-	500	-90.0%
4417	Contractor Registration	800	250	600	300	250	-58.3%
4418	Highway Banner	200	350	200	300	350	75.0%
Total	LICENSES & PERMITS	58,530	58,551	60,000	43,000	77,200	28.7%
JLK EVENTS CENTER							
4480	Events Center Rental	6,900	7,400	9,000	13,000	14,000	55.6%
4481	Events Center Concessions	-	4,927	3,500	500	3,000	100.0%
4483	Events Center Beer Sales	-	8,750	9,000	-	6,000	100.0%
Total	JLK EVENTS CENTER	6,900	21,077	21,500	13,500	23,000	7.0%
JLK ARENA							
4490	Arena Rental	30,800	46,555	40,000	25,000	40,000	0.0%
4491	Stall Rental	37,950	38,419	37,000	29,500	37,000	0.0%
4492	Shavings Sales	7,951	14,450	14,000	13,200	14,000	0.0%
4493	Trailer Parking	19,086	18,624	18,000	17,350	18,000	0.0%
4495	Arena Concessions	241	95	-	241	200	100.0%
4496	Arena Beer Sales	10,217	4,391	6,500	9,000	6,500	0.0%
4497	Arena Sponsors	2,000	3,940	18,000	1,000	18,000	0.0%
4498	Arena Memberships	3,000	3,553	3,000	4,500	3,000	0.0%
Total	JLK ARENA	111,246	130,027	136,500	99,791	136,700	0.1%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budget to FY24
SWIMMING POOL							
4502	Admissions	9,681	11,786	19,000	12,000	16,000	-15.8%
4503	Concessions	3,271	5,146	6,000	5,500	5,500	-8.3%
4504	Private Parties	1,162	1,350	2,000	1,000	1,350	-32.5%
4507	Season Passes	1,690	4,440	4,500	4,500	4,500	0.0%
Total	SWIMMING POOL	15,804	22,722	31,500	23,000	27,350	-13.2%
GENERAL PARKS							
4510	Park Pavilion Rents	2,945	3,860	3,500	1,000	4,500	350.0%
4511	Portable Stage Rental	200	200	500	500	400	-20.0%
4512	Event Tent Rental	600	200	500	500	500	0.0%
4513	Ray House Rentals	(100)	-	-	-	-	0.0%
4514	Camping Fees	1,090	1,070	1,200	1,100	1,200	9.1%
4516	Badu RV Space Rentals	13,316	14,460	18,000	15,700	12,000	-23.6%
4517	Robinson RV Space Rentals	93,442	101,521	110,000	106,000	137,500	29.7%
4519	Laundromat	623	356	750	750	400	-46.7%
Total	GENERAL PARKS	112,116	121,666	134,450	125,550	156,500	16.4%
GOLF COURSE							
4520	Driving Range	9,144	13,998	-	14,000	25,000	0.0%
4521	Cart Rentals	64,900	86,998	107,250	107,250	151,000	40.8%
4522	Member Fees	82,049	76,047	88,000	88,000	31,600	-64.1%
4523	Green Fees	86,045	135,333	160,000	160,000	176,000	10.0%
4524	Tournaments	-	-	5,000	5,000	42,500	750.0%
4526	Merchandise	10,140	15,029	-	6,000	16,000	0.0%
4527	Concessions	9,374	15,624	14,000	14,000	23,000	64.3%
4528	Bottled Water	4,446	5,526	5,000	5,000	-	-100.0%
4529	Alcoholic Beverages	33,998	43,615	44,000	44,000	45,000	2.3%
Total	GOLF COURSE	300,097	392,171	423,250	443,250	510,100	20.5%
LANTEX THEATER							
4552	Facility Rental	5,870	4,458	5,000	2,500	11,000	120.0%
4555	Lantex Lease	-	-	-	-	-	0.0%
Total	LANTEX THEATER	5,870	4,458	5,000	2,500	11,000	120.0%
AIRPORT							
4570	Fuel Sales	279,330	-	-	-	-	-100.0%
4571	Hanger Rent	68,005	-	-	-	-	-100.0%
4572	Hillcountry Hangar Land Lease	500	-	-	-	-	-100.0%
4573	Covered Parking	1,080	-	-	-	-	-100.0%
Total	AIRPORT	348,915	-	-	-	-	-100.0%
FACILITIES							
4581	American Tower Lease	16,241	38,930	17,850	19,000	20,000	12.0%
4582	Rise Broadband Tower Lease	9,737	10,522	9,100	9,700	10,500	15.4%
4584	Pole Contact Fees	9,986	1,772	52,000	50,700	37,000	-28.8%
4587	Ford Street Bldg Rent	1	-	-	-	-	0.0%
4588	River Sand Convenience Fees	34,917	25,264	32,000	3,500	-	-100.0%
Total	FACILITIES	70,881	76,487	110,950	82,900	67,500	-39.2%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budget to FY24
FINANCIAL							
4603	Fees in Lieu of Tax	1,208,701	1,167,434	1,055,330	1,055,330	1,049,908	-0.5%
4604	Proceeds From Debt	-	26,176	-	-	-	0.0%
4605	Grant Proceeds	-	-	5,064	15,600	78,974	1459.5%
4606	Administrative Fees	445,477	462,670	468,107	468,107	479,118	2.4%
4611	TXDOT Grant	40,674	-	-	-	-	0.0%
4612	Rural Fire District Contribution	10,000	-	10,000	20,000	10,000	0.0%
4614	FEMA Grant	12,833	-	-	-	-	0.0%
4618	Animal Control Donations	-	1,439	3,000	500	-	-100.0%
4621	TXDOT Ramp Grant	41,948	-	-	-	-	0.0%
4627	Credit Card Payment Fees	2,543	3,443	2,500	450	-	-100.0%
4630	Insurance Proceeds	253,807	30,364	4,673	4,675	-	-100.0%
4631	Lease Proceeds	-	179,869	-	-	402,261	0.0%
4643	Sales of Assets	-	4,733	-	8,085	-	0.0%
4640	Loan Proceeds	499,244	-	-	-	-	0.0%
Total	FINANCIAL	2,515,227	1,876,127	1,548,674	1,572,747	2,020,261	30.5%
OTHER							
4701	Interest	3,892	14,748	68,000	68,000	156,000	129.4%
4702	Fines	55,241	84,311	56,500	55,000	75,000	32.7%
4703	Cemetery Lots	24,940	13,235	18,000	10,000	14,000	-22.2%
4705	Cemetery Open & Close	2,750	2,000	4,000	500	1,200	-70.0%
4709	Time Pmt - Judicial Efficiency	22	7	50	50	-	-100.0%
4711	Fire Dept Key Boxes	-	-	6,000	-	-	-100.0%
4720	Lawn & Garden Pick-up	100	-	200	-	-	-100.0%
4450	LEDC Contribution	40,000	-	-	-	-	0.0%
4790	Miscellaneous	74,835	(15,783)	25,000	8,000	25,000	0.0%
Total	OTHER	201,781	98,518	177,750	141,550	271,200	52.6%
TOTAL OPERATING REVENUE		5,968,076	5,076,983	4,850,500	4,870,064	5,737,192	18.3%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
OPERATING EXPENDITURES							
50100	CITY COUNCIL						
101	Salaries & Wages	9,480	9,580	9,600	9,600	9,600	0.0%
104	FICA	719	757	734	734	755	2.8%
107	Clothing	-	-	250	250	250	0.0%
115	Worker's Comp	20	14	25	25	25	0.0%
201	Office Supplies	122	108	600	600	300	-50.0%
205	Operational Supplies	288	431	1,000	1,000	400	-60.0%
290	Miscellaneous Supplies	102	307	200	200	300	50.0%
307	Office Equipment	850	(179)	2,000	2,000	1,000	-50.0%
412	Travel & Training	2,080	4,458	5,530	5,530	8,000	44.7%
420	Dues, Fees, Memberships	180	48	600	600	600	0.0%
425	Election Expense	4,666	1,632	3,500	3,500	3,500	0.0%
426	Professional Fees	-	-	-	-	13,000	100.0%
Total	CITY COUNCIL	18,507	17,155	24,039	24,039	37,730	57.0%
50200	ADMINISTRATION						
101	Salaries & Wages	491,244	282,949	327,162	327,162	363,100	11.0%
102	Longevity	3,618	531	355	355	540	52.1%
103	Overtime	3,448	2,286	3,000	3,000	3,000	0.0%
104	FICA	34,752	23,011	24,430	24,430	28,640	17.2%
105	Retirement	73,355	41,524	43,852	43,852	48,300	10.1%
106	Health Insurance	70,046	41,697	69,945	69,945	50,000	-28.5%
107	Clothing	550	433	1,000	1,000	500	-50.0%
108	Certification	524	-	-	-	-	0.0%
109	Long Term Disability	1,363	1,068	1,353	1,353	1,350	-0.2%
111	Vehicle Allowance	-	-	-	-	7,200	100.0%
115	Worker's Comp	999	919	921	921	920	-0.1%
116	Unemployment	1,056	15,255	-	-	-	0.0%
117	Dental Insurance	4,362	3,487	4,164	4,164	3,400	-18.3%
118	Life Insurance	326	585	360	360	300	-16.7%
119	Health Reimbursement	(12,470)	1,903	3,500	3,500	-	-100.0%
120	Employee Bonus	-	-	-	-	500	100.0%
201	Office Supplies	3,080	9,140	2,900	3,000	3,300	13.8%
202	Postage	5,007	5,028	5,500	4,500	5,500	0.0%
205	Operational Supplies	957	1,489	1,300	1,300	2,000	53.8%
210	Fuel	977	-	1,200	-	-	-100.0%
290	Miscellaneous Supplies	(8,899)	4,721	10,000	10,000	10,000	0.0%
302	M&R - Vehicles	3,984	77	1,500	-	-	-100.0%
303	M&R - Equipment	125	716	200	200	200	0.0%
305	M&R - Buildings & Grounds	4,673	8,806	17,150	17,150	26,000	51.6%
306	M&R - Red Top Jail	8,385	7,812	8,500	12,600	12,600	48.2%
307	Copier Lease	11,885	1,603	12,000	9,000	-	-100.0%
401	Communications	7,855	9,852	16,102	16,102	10,400	-35.4%
402	Electric	5,336	5,699	6,000	6,000	6,500	8.3%
407	Technology	40,548	73,735	45,000	62,300	107,700	139.3%
412	Travel & Training	7,157	15,918	15,000	8,000	15,000	0.0%
420	Dues, Fees and Subscriptions	28,938	13,444	12,500	12,500	14,000	12.0%
421	Printing	-	-	500	500	-	-100.0%
426	Professional Fees	51,000	127,202	48,000	20,000	55,000	14.6%
427	Legal Fees	74,499	79,155	75,000	35,000	75,000	0.0%
428	Tax Appraisal Fees	37,845	23,679	34,578	34,578	36,760	6.3%
429	Tax Collection	2,500	1,500	2,000	2,000	3,000	50.0%
430	Advertising	2,598	4,865	5,000	5,000	7,200	44.0%
431	Employee Bonus	758	650	540	540	-	-100.0%
434	Contract Labor	-	-	-	-	7,000	100.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
450	Debt Service - Interest	-	-	-	-	-	0.0%
450-01	Debt Service - Principal	-	-	-	-	-	0.0%
461	Credit Card Fees	1,362	1,679	2,000	2,000	-	-100.0%
501	Insurance - Property	45,928	107,415	113,865	113,865	125,000	9.8%
502	Insurance - Auto	52,770	-	-	-	-	0.0%
503	Insurance - Bond	1,161	1,161	1,200	1,200	1,200	0.0%
504	Insurance - Public	19,329	-	-	-	-	0.0%
505	Insurance - Liability	11,170	-	-	-	-	0.0%
520	Llano Co Library	4,283	4,283	4,283	4,283	4,300	0.4%
521	H/M Chamber of Commerce	-	109,334	100,000	100,000	100,000	0.0%
522	H/M Llano Museum	-	23,212	20,000	20,000	20,000	0.0%
523	Hotel/Motes Tax Distributions	146,411	16,937	15,000	32,000	17,000	13.3%
525	Principal Right-to-Use	-	7,528	-	-	7,550	100.0%
525	Interest - Right-to-Use	-	1,197	-	-	1,200	100.0%
527	HOP Transportation	-	-	-	-	58,000	100.0%
635	Transfer	-	-	390,000	390,000	74,000	-81.0%
Total	ADMINISTRATION	1,244,794	1,083,487	1,446,860	1,403,660	1,313,160	-9.2%
50250	COMMUNITY DEVELOPMENT						
101	Salaries & Wages	53,520	58,765	70,670	70,670	73,950	4.6%
102	Longevity	-	-	-	-	300	100.0%
104	FICA	3,943	4,299	5,143	5,143	5,680	10.4%
105	Retirement	8,145	8,238	10,224	10,224	9,580	-6.3%
106	Health Insurance	9,547	10,003	11,327	11,327	11,700	3.3%
109	Long Term Disability	198	93	211	211	275	30.3%
115	Worker's Comp	111	129	142	142	185	30.3%
117	Dental Insurance	871	863	786	786	820	4.3%
118	Life Insurance	58	160	60	60	60	0.0%
119	Health Reimbursement	-	-	700	700	-	-100.0%
120	Employee Bonus	-	-	-	-	100	100.0%
201	Office Supplies	139	26	200	200	-	-100.0%
205	Operational Supplies	-	120	-	-	-	0.0%
401	Communications	780	877	775	775	775	0.0%
407	Technology	-	50	-	-	-	0.0%
412	Travel & Training	1,252	3,819	3,000	3,000	3,000	0.0%
420	Dues, Fees and Subscriptions	1,389	1,716	3,000	3,000	3,000	0.0%
426	Professional Fees	-	-	-	15,635	18,785	100.0%
430	Advertising	60,106	25,779	5,800	5,800	-	-100.0%
431	Employee Bonus	108	108	108	108	-	-100.0%
Total	COMMUNITY DEVELOPMENT	140,167	115,045	112,146	127,781	128,210	14.3%
50300	POLICE						
101	Salaries & Wages	529,826	556,104	580,217	580,217	653,900	12.7%
102	Longevity	1,394	1,233	1,230	1,230	1,530	24.4%
103	Overtime	15,142	11,883	20,000	20,000	20,000	0.0%
104	FICA	40,227	41,883	45,080	45,080	52,280	16.0%
105	Retirement	81,990	82,300	83,747	83,747	88,100	5.2%
106	Health Insurance	85,214	88,653	104,740	104,740	117,050	11.8%
107	Clothing	4,596	4,144	4,500	4,500	5,000	11.1%
108	Certification	-	-	6,500	6,500	7,000	7.7%
109	Long Term Disability	1,711	809	2,038	2,038	2,380	16.8%
115	Worker's Comp	11,579	12,974	17,419	17,419	22,660	30.1%
116	Unemployment	370	1,409	-	-	-	0.0%
117	Dental Insurance	6,004	7,205	6,426	6,426	7,200	12.0%
118	Life Insurance	511	1,450	600	600	600	0.0%
119	Health Reimbursement	4,025	4,083	7,000	7,000	-	-100.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
120	Employee Bonus	-	-	-	-	1,000	100.0%
201	Office Supplies	1,453	1,844	1,500	1,500	1,500	0.0%
202	Postage	260	359	400	400	400	0.0%
205	Operational Supplies	1,544	1,491	1,500	1,500	1,500	0.0%
206	Animal Control	1,661	4,610	2,500	2,500	3,500	40.0%
206-01	Animal Control Donation	-	-	3,000	-	-	-100.0%
210	Fuel	18,201	29,627	35,000	26,000	40,000	14.3%
302	M&R - Vehicles	10,622	9,305	16,250	20,000	16,250	0.0%
303	M&R - Equipment	7,414	20,582	2,500	2,500	2,500	0.0%
305	M&R - Buildings & Grounds	340	605	2,000	2,000	2,000	0.0%
307	M&R - Office Equipment	5,995	606	3,000	3,000	1,300	-56.7%
315-05	Hail Damage	7,333	13,413	-	-	-	0.0%
390	Miscellaneous Maintenance	-	-	1,000	-	1,000	0.0%
401	Communications	13,363	9,953	13,040	13,040	13,040	0.0%
402	Electric	3,334	4,267	4,000	4,000	4,300	7.5%
407	Technology	11,206	10,854	13,000	13,000	13,000	0.0%
412	Travel & Training	3,833	4,623	5,000	5,000	5,000	0.0%
420	Dues, Fees and Subscriptions	370	71	500	500	1,600	220.0%
426	Professional Fees	385	733	5,500	5,500	5,500	0.0%
430	Advertising	-	51	-	-	1,500	100.0%
431	Employee Bonus	1,083	1,083	9,083	1,083	-	-100.0%
432	Prisoner Board	-	-	1,000	1,000	1,000	0.0%
433	Law Enforcement	628	3,361	4,000	4,000	4,000	0.0%
434	Sheriff's Office Dispatch	44,163	26,498	40,000	36,000	40,000	0.0%
435	Sexual Assault	494	-	750	750	750	0.0%
436	Grant Expense	-	4,324	-	7,400	78,974	100.0%
437	County Radio Service	2,700	2,700	3,000	3,000	3,000	0.0%
450	Debt Service - Interest	-	-	4,222	4,222	4,222	0.0%
450-01	Debt Service - Principal	-	-	59,278	59,278	88,528	49.3%
507	Insurance - Police	6,453	5,545	7,247	7,247	7,247	0.0%
525	Principal Right-to-Use	-	1,307	-	-	1,992	100.0%
526	Interest Right-to-Use	-	30	-	-	-	0.0%
615	Capital Outlay - Vehicles & Equipment	-	-	26,833	26,833	-	-100.0%
Total	POLICE	925,423	971,974	1,144,600	1,130,750	1,322,303	15.5%
50350	MUNICIPAL COURT						
101	Salaries & Wages	64,571	67,658	77,666	77,666	85,440	10.0%
102	Longevity	923	983	975	975	1,140	16.9%
103	Overtime	189	93	-	190	-	0.0%
104	FICA	4,897	5,167	5,913	5,913	6,680	13.0%
105	Retirement	7,746	8,013	9,255	9,255	9,200	-0.6%
106	Health Insurance	6,535	6,840	7,726	7,726	8,170	5.7%
108	Certification	-	-	600	600	600	0.0%
109	Long Term Disability	181	89	194	194	260	34.0%
115	Worker's Comp	132	156	171	171	220	28.7%
117	Dental Insurance	720	745	705	705	670	-5.0%
118	Life Insurance	58	150	60	60	60	0.0%
119	Health Reimbursement	77	700	700	700	-	-100.0%
120	Employee Bonus	-	-	-	-	100	100.0%
190	LEDC Overtime	657	183	-	-	-	0.0%
201	Office Supplies	446	567	650	650	650	0.0%
205	Operational Supplies	30	95	350	350	350	0.0%
307	M&R - Office Equipment	1,938	-	2,200	2,200	2,200	0.0%
401	Communications	945	452	1,000	1,000	1,000	0.0%
407	Technology	4,479	7,347	7,900	7,900	7,900	0.0%
412	Travel & Training	800	1,556	3,200	3,200	3,200	0.0%
420	Dues, Fees and Subscriptions	201	130	130	130	130	0.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
421	Printing	590	50	600	600	650	8.3%
427	Legal Fees	7,112	7,880	8,500	8,500	8,500	0.0%
431	Employee Bonus	217	108	217	217	-	-100.0%
460	Credit Card Fee	1,376	1,341	2,000	2,000	2,000	0.0%
Total	MUNICIPAL COURT	104,820	110,303	130,712	130,902	139,120	6.4%
50400	CODE ENFORCEMENT						
101	Salaries & Wages	46,078	49,016	77,430	77,430	89,720	15.9%
102	Longevity	307	367	365	365	-	-100.0%
103	Overtime	249	188	1,000	1,000	1,000	0.0%
104	FICA	3,217	3,207	5,930	5,930	7,050	18.9%
105	Retirement	7,112	7,316	10,884	10,884	11,900	9.3%
106	Health Insurance	14,263	14,954	33,928	33,928	16,400	-51.7%
107	Clothing	577	409	1,440	1,440	1,000	-30.6%
108	Certification	-	-	1,200	1,200	1,200	0.0%
109	Long Term Disability	176	87	331	331	333	0.6%
115	Worker's Comp	238	195	560	560	1,951	248.4%
117	Dental Insurance	1,241	1,194	2,157	2,157	850	-60.6%
118	Life Insurance	58	140	120	120	120	0.0%
119	Health Reimbursement	-	64	1,400	1,400	-	-100.0%
120	Employee Bonus	-	-	-	-	200	100.0%
201	Office Supplies	476	201	500	400	500	0.0%
202	Postage	-	7	100	100	100	0.0%
204	Small Tools	15	12	100	100	100	0.0%
205	Operational Supplies	62	266	100	300	100	0.0%
210	Fuel	567	687	2,000	2,000	2,000	0.0%
302	M&R - Vehicles	761	66	2,000	1,000	2,000	0.0%
307	M&R - Office Equipment	-	173	800	300	800	0.0%
401	Communications	1,077	1,144	4,000	2,000	2,000	-50.0%
407	Technology	1,655	1,696	4,000	4,000	3,000	-25.0%
412	Travel & Training	251	860	3,500	1,500	3,000	-14.3%
420	Dues, Fees and Subscriptions	560	438	900	500	1,000	11.1%
421	Printing	168	-	300	300	300	0.0%
426	Professional Fees	-	303	5,000	16,000	27,500	450.0%
427	Legal Fees	-	220	500	500	500	0.0%
431	Employee Bonus	108	108	217	217	-	-100.0%
435	Clean Up	6,754	5,547	15,000	15,000	15,000	0.0%
Total	CODE ENFORCEMENT	85,970	88,865	175,762	180,962	189,624	7.9%
50500	FIRE DEPARTMENT						
101	Salaries & Wages	1,768	3,170	12,000	12,000	12,000	0.0%
104	FICA	134	228	918	918	920	0.2%
110	Attendance Fees	-	1,000	1,000	1,000	1,000	0.0%
115	Worker's Compensation	3,493	4,226	4,509	4,509	4,550	0.9%
201	Office Supplies	90	58	1,500	1,500	1,500	0.0%
204	Small Tools	-	-	1,000	1,000	1,000	0.0%
205	Operational Supplies	1,739	1,489	1,500	1,500	1,500	0.0%
207	Fire Dept Key Boxes	-	-	6,000	-	-	-100.0%
210	Fuel	286	475	2,000	2,000	2,000	0.0%
302	M&R - Vehicles	1,788	1,022	5,000	5,000	5,000	0.0%
303	M&R - Equipment	37,446	23,928	25,750	25,750	25,000	-2.9%
305	M&R - Building and Grounds	-	-	1,000	1,000	10,000	900.0%
317	M&R - Office Equipment	695	716	1,000	1,000	1,000	0.0%
401	Communications	1,024	1,072	1,161	2,400	2,400	106.7%
402	Electric	2,365	2,932	2,000	2,500	2,500	25.0%
405	Gas	1,949	2,556	2,000	3,800	3,800	90.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
412	Travel & Training	1,107	-	5,000	5,000	5,000	0.0%
420	Dues, Fees and Subscriptions	1,600	1,600	2,000	2,000	2,000	0.0%
450	Debt Service - Interest	12,294	12,055	12,000	12,000	9,600	-20.0%
451	Debt Service - Principal	40,122	45,126	45,000	45,000	47,700	6.0%
530	Firemen's Pension	17,386	27,667	19,000	19,000	19,000	0.0%
Total	FIRE DEPARTMENT	125,287	129,319	151,338	148,877	157,470	4.1%
50600	PARKS & RECREATION						
101	Salaries & Wages	188,483	188,331	199,926	199,926	218,220	9.2%
102	Longevity	1,718	1,837	1,820	1,820	2,460	35.2%
103	Overtime	3,509	3,233	2,500	2,500	2,500	0.0%
104	FICA	14,633	14,501	15,365	15,365	17,300	12.6%
105	Retirement	28,097	28,258	28,872	28,872	29,100	0.8%
106	Health Insurance	38,020	33,755	61,987	61,987	63,700	2.8%
107	Clothing	1,831	2,526	3,250	3,250	3,250	0.0%
108	Certification	301	301	2,400	2,400	2,400	0.0%
109	Long Term Disability	626	291	786	786	810	3.1%
115	Worker's Comp	3,813	4,303	4,704	4,704	4,840	2.9%
116	Unemployment	77	614	-	-	-	0.0%
117	Dental Insurance	2,326	2,167	3,732	3,732	4,000	7.2%
118	Life Insurance	264	422	300	300	300	0.0%
119	Health Reimbursement	1,400	2,100	3,500	3,500	-	-100.0%
120	Employee Bonus	-	-	-	-	500	100.0%
201	Office Supplies	13	-	50	50	50	0.0%
202	Postage	166	-	-	-	-	0.0%
204	Small Tools	3,349	247	700	700	500	-28.6%
205	Operational Supplies	197	3,670	3,500	3,500	3,500	0.0%
206	Splash Pad Chemicals	-	-	2,000	2,000	5,000	150.0%
210	Fuel	9,196	12,306	17,000	17,000	10,000	-41.2%
302	M&R - Vehicles	2,497	2,315	3,000	3,000	3,000	0.0%
303	M&R - Equipment	4,359	3,972	4,500	4,500	4,500	0.0%
304	M&R - Machinery	-	173	-	-	-	0.0%
305	M&R - Building and Grounds	7,606	4,439	6,500	12,000	15,000	130.8%
306	Ballfield Maintenance	9,000	9,000	10,000	10,000	10,000	0.0%
307	Dog Park	-	400	1,000	1,000	1,000	0.0%
308	Splash Pad Main	771	5,430	2,500	55,000	2,500	0.0%
315-01	2018 Flood - TML	845	1,920	-	-	-	0.0%
315-02	2018 Flood - FEMA	86,268	-	-	-	-	0.0%
315-03	ICE Storm	8,608	-	-	-	-	0.0%
315-05	Hail Damage	5,149	-	-	-	-	0.0%
401	Communications	780	1,855	1,500	2,200	3,000	100.0%
402	Electric	4,686	4,442	6,000	6,000	6,000	0.0%
412	Travel & Training	825	-	1,213	1,213	1,213	0.0%
420	Dues, Fees and Subscriptions	105	-	100	100	100	100.0%
426	Professional Fees	8,105	7,675	7,500	7,500	7,500	0.0%
430	Advertising	-	54	-	-	-	0.0%
431	Employee Bonus	541	541	600	600	-	-100.0%
434	Contract Labor	-	-	500	500	500	0.0%
450	Debt Service	-	-	1,670	-	-	-100.0%
Total	PARKS & RECREATION	438,164	341,079	398,975	456,005	422,743	6.0%
50601	SWIMMING POOL						
101	Salaries & Wages	22,602	26,282	22,500	22,500	29,050	29.1%
103	Overtime	-	17	1,000	1,000	1,000	0.0%
104	FICA	1,729	2,012	1,721	1,721	2,230	29.6%
105	Retirement	-	-	100	-	-	-100.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
115	Worker's Comp	427	407	514	514	660	28.4%
201	Office Supplies	9	-	-	-	-	0.0%
203	Concessions	2,607	3,248	3,500	3,500	3,500	0.0%
205	Operational Supplies	181	13,709	15,000	15,000	15,000	0.0%
303	M&R - Equipment	166	229	13,000	13,000	2,000	-84.6%
305	M&R - Building and Grounds	1,863	(1,542)	3,000	3,000	10,000	233.3%
401	Communications	426	458	357	357	500	40.1%
402	Electric	3,248	3,532	2,500	2,500	3,000	20.0%
412	Travel & Training	-	-	750	750	750	0.0%
Total	SWIMMING POOL	33,258	48,351	63,942	63,842	67,690	5.9%
50602	BADU RV PARK						
305	M&R - Building and Grounds	-	-	1,000	1,000	1,000	0.0%
315-05	Hail Damage - TML	-	5,007	-	-	-	
402	Electric	1,321	1,441	1,500	1,500	1,500	0.0%
436	RV Space Mgmt Fee	3,767	5,591	5,500	5,500	5,500	0.0%
Total	BADU RV PARK	5,088	12,039	8,000	8,000	8,000	0.0%
50604	ROBINSON RV PARK						
101	Salaries & Wages	8,687	8,951	9,266	9,266	9,300	0.4%
104	FICA	914	934	1,068	1,068	1,070	0.2%
115	Worker's Comp	175	70	225	225	225	0.0%
201	Office Supplies	31	-	50	50	50	0.0%
205	Operational Supplies	211	253	300	300	400	33.3%
303	M&R - Equipment	77	170	300	300	300	0.0%
305	M&R - Building and Grounds	756	2,442	2,500	2,500	2,500	0.0%
401	Communications	2,637	2,590	3,170	3,170	3,000	-5.4%
402	Electric	21,972	25,386	24,000	24,000	22,000	-8.3%
405	Propane	1,382	1,973	2,000	2,000	2,500	25.0%
407	Technology	365	-	-	500	500	100.0%
460	Credit Card Fees	2,253	2,069	2,100	2,100	2,100	0.0%
Total	ROBINSON RV PARK	39,458	44,836	44,979	45,479	43,945	-2.3%
50605	DEPOT MUSEUM						
205	Operational Supplies	267	-	300	300	300	0.0%
305	M&R - Building and Grounds	8,857	8,047	2,701	4,000	5,400	99.9%
315-05	Ice Storm - TML	16,000	16,000	-	-	-	0.0%
401	Communications	429	440	2,294	3,000	3,000	30.8%
434	Contract Labor	2,233	3,193	2,350	2,350	2,350	0.0%
Total	DEPOT MUSEUM	27,786	27,680	7,645	9,650	11,050	44.5%
50606	JLK ARENA						
101	Salaries & Wages	82,716	79,634	102,548	102,548	113,048	10.2%
102	Longevity	242	-	350	350	-	-100.0%
103	Overtime	1,170	1,654	500	500	-	0.0%
104	FICA	6,362	5,789	7,675	7,675	8,670	13.0%
105	Retirement	11,167	10,522	15,010	15,010	11,600	-22.7%
106	Health Insurance	1,634	11,616	20,332	20,332	21,120	3.9%
109	Long Term Disability	230	64	279	279	280	0.4%
115	Worker's Comp	2,580	2,689	3,808	3,808	1,970	-48.3%
117	Dental Insurance	789	820	1,140	1,140	1,100	-3.5%
118	Life Insurance	72	161	120	120	120	0.0%
119	Health Reimbursement	-	2,800	1,400	1,400	-	-100.0%
120	Employee Bonus	-	-	-	-	200	100.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
201	Office Supplies	311	137	200	200	200	0.0%
204	Small Tools	359	154	500	500	500	0.0%
205	Operational Supplies	4,678	2,234	2,000	2,000	2,500	25.0%
206	Shavings	7,229	9,237	8,000	8,000	8,000	0.0%
209	Alcoholic Beverages	4,042	9,495	9,000	9,000	9,000	0.0%
210	Fuel	2,450	5,374	5,000	5,000	5,000	0.0%
302	M&R - Vehicles	632	193	1,000	1,000	500	-50.0%
303	M&R - Equipment	16,662	6,241	8,000	8,000	8,000	0.0%
305	M&R - Building and Grounds	8,622	6,656	6,750	6,750	6,000	-11.1%
401	Communications	1,265	682	2,560	2,560	1,500	-41.4%
402	Electric	47,110	34,228	32,000	32,000	32,000	0.0%
405	Propane	1,453	2,827	3,500	3,500	3,500	0.0%
407	Technology	58	-	-	-	-	0.0%
412	Travel & Training	1,325	-	1,500	1,500	1,000	-33.3%
420	Dues, Fees and Subscriptions	290	175	300	300	200	-33.3%
431	Employee Bonus	217	108	250	250	-	-100.0%
601	Capital Outlay	-	8,300	-	-	-	
Total	JLK ARENA	203,664	201,790	233,722	233,722	236,008	1.0%
50601	LANTEX THEATER						
101	Salaries	-	2,530	13,365	13,365	13,370	100.0%
104	FICA	-	194	1,023	1,023	1,030	100.0%
115	Worker's Comp	-	70	438	438	60	100.0%
201	Office Supplies	-	-	100	100	100	0.0%
203	Concessions	19	26	-	-	-	0.0%
205	Operational Supplies	130	229	3,500	3,500	3,500	0.0%
209	Alcoholic Beverages	-	2,158	-	-	-	0.0%
303	M&R - Equipment	990	6,994	3,250	3,250	3,500	7.7%
305	M&R - Building and Grounds	2,041	2,114	6,000	6,000	1,500	-75.0%
401	Communications	1,205	1,459	2,085	2,085	2,085	0.0%
402	Electric	4,243	5,069	4,000	4,000	4,000	0.0%
405	Gas	1,941	2,442	2,000	3,100	3,100	55.0%
407	Technology	704	281	500	500	500	0.0%
420	Dues, Fees and Subscriptions	-	-	50	50	-	-100.0%
426	Professional Fees	12,715	10,831	1,000	1,000	-	-100.0%
430	Advertising	-	-	-	-	-	0.0%
Total	LANTEX THEATER	23,988	34,397	37,311	38,411	32,745	-12.2%
50650	GOLF COURSE						
101	Salaries & Wages	160,013	213,221	255,783	255,783	277,220	8.4%
102	Longevity	939	997	950	950	2,460	158.9%
103	Overtime	3,100	3,407	3,000	3,000	3,000	0.0%
104	FICA	11,948	16,050	19,814	19,814	21,750	9.8%
105	Retirement	21,301	27,554	32,451	32,451	30,500	-6.0%
106	Health Insurance	27,454	30,341	36,017	36,017	32,800	-8.9%
107	Clothing	-	-	1,000	1,000	1,000	0.0%
108	Certification	301	301	1,200	1,200	1,200	0.0%
109	Long Term Disability	469	321	530	530	580	9.4%
115	Worker's Comp	3,356	4,257	6,390	6,390	6,870	7.5%
117	Dental Insurance	2,851	3,340	2,735	2,735	2,600	-4.9%
118	Life Insurance	134	501	240	240	240	0.0%
119	Health Reimbursement	275	759	2,800	2,800	-	-100.0%
120	Employee Bonus	-	-	-	-	400	100.0%
201	Office Supplies	145	254	450	450	400	-11.1%
202	Postage	-	125	300	300	200	100.0%
203	Concessions	5,000	1,858	-	-	-	0.0%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
203-01	Food & Snacks	2,243	5,171	6,000	6,000	8,000	0.0%
203-02	Non Alcoholic Drinks	2,769	6,760	6,000	6,000	8,000	0.0%
204	Small Tools	591	1,312	1,500	1,500	1,000	-33.3%
205	Operational Supplies	2,291	1,936	2,500	2,500	2,000	-20.0%
207	Pro Shop Inventory	4,118	6,314	-	6,500	8,000	0.0%
209	Alcoholic Beverages	15,185	22,773	22,000	22,000	25,000	13.6%
210	Fuel	7,327	13,598	12,000	12,000	14,000	16.7%
302	M&R - Vehicles	-	88	200	200	100	-50.0%
303	M&R - Equipment	16,162	14,527	17,000	17,000	15,000	-11.8%
305	M&R - Buildings & Grounds	2,975	2,878	2,000	2,000	4,500	125.0%
306	M&R - Course	4,105	12,801	-	-	-	0.0%
306-01	Fertilizer	15,269	13,833	34,000	34,000	34,000	0.0%
306-02	Chemicals	33,744	33,483	54,000	54,000	54,000	0.0%
306-03	Top Dressing, Sand, Soil	1,969	1,576	3,000	3,000	3,000	0.0%
306-04	Irrigation Repairs	12,515	950	1,500	1,500	3,000	100.0%
306-05	Irrigation Supplies	2,740	884	1,200	1,200	1,500	25.0%
306-06	Course Supplies	301	445	450	450	2,000	344.4%
306-07	Overseeding, Sod	4,861	2,046	6,000	6,000	8,000	33.3%
307	M&R - Golf Carts	134	8	500	500	1,500	200.0%
315-01	2018 Flood - TML	45,648	-	-	-	-	0.0%
315-05	Hail Damage	18,900	4,541	-	-	-	0.0%
401	Communications	4,946	6,156	1,770	1,770	5,000	182.5%
402	Electric	18,295	17,462	17,500	17,500	17,500	0.0%
407	Technology	3,224	928	750	750	1,000	33.3%
412	Travel & Training	-	969	1,750	1,750	1,250	-28.6%
416	Cart Lease - Interest	25,272	2,531	28,000	28,000	27,000	-3.6%
416-01	Cart Lease - Principal	7,507	22,741	-	-	-	0.0%
417	Rental of Equipment	-	1,676	1,500	1,500	1,500	0.0%
420	Dues, Fees and Subscriptions	1,127	1,374	900	900	900	0.0%
430	Advertising	-	-	-	-	-	0.0%
431	Employee Bonus	541	433	500	500	500	0.0%
434	Contract Labor	48,000	49,500	49,500	49,500	49,500	0.0%
460	Credit Card Fee	4,600	7,948	6,000	6,000	6,000	0.0%
Total	GOLF COURSE	544,644	560,929	641,680	648,180	683,970	6.6%
50800	STREET						
101	Salaries & Wages	60,761	90,772	117,600	117,600	189,700	61.3%
102	Longevity	-	237	312	312	1,230	0.0%
103	Overtime	486	399	1,500	1,500	1,500	0.0%
104	FICA	4,586	6,976	9,437	9,437	14,900	57.9%
105	Retirement	8,889	10,950	17,925	17,925	23,700	32.2%
106	Health Insurance	17,043	19,950	52,981	52,981	60,000	13.2%
107	Clothing	717	1,627	2,600	2,600	2,600	0.0%
108	Certification	-	-	2,400	2,400	1,200	100.0%
109	Long Term Disability	229	658	539	539	680	26.2%
115	Worker's Comp	5,942	7,270	5,951	5,951	8,575	44.1%
116	Unemployment	-	1,312	-	-	-	0.0%
117	Dental Insurance	2,586	1,309	4,021	4,021	4,500	11.9%
118	Life Insurance	106	558	240	240	240	0.0%
119	Health Reimbursement	-	-	2,800	700	-	-100.0%
120	Employee Bonus	-	-	-	-	400	100.0%
204	Small Tools	1,227	4,933	6,200	6,200	3,000	-51.6%
205	Operational Supplies	2,377	2,477	2,000	2,000	2,000	0.0%
205-01	Street Repair	3,056	6,204	15,000	-	15,000	0.0%
205-02	Cold Mix	5,054	-	20,000	20,000	20,000	0.0%
205-03	Street Signage	2,097	1,944	5,000	5,000	20,000	300.0%
210	Fuel	12,030	15,152	21,000	15,000	18,000	-14.3%



CITY OF LLANO
FY 2023 General Fund Budget - 10

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Projected to FY24
302	M&R - Vehicles	7,868	6,399	7,500	5,000	7,500	0.0%
303	M&R - Equipment	2,806	4,311	7,000	5,000	5,000	-28.6%
304	M&R - Machinery	23,964	33,429	25,000	25,000	25,000	0.0%
305	M&R - Buildings & Grounds	203	759	1,000	1,000	1,000	0.0%
315-02	2018 Flood - TML	9,680	-	-	-	-	0.0%
315-03	Ice Storm - TML	42	-	-	-	-	0.0%
315-05	Hail Damag - TML	-	6,822	-	-	-	-
320	Drainage	5,311	-	5,000	5,000	5,000	0.0%
401	Communications	815	1,736	670	2,500	3,300	392.5%
402	Electric	36,851	5,315	35,000	5,500	5,500	-84.3%
405	Gas	676	654	600	650	700	16.7%
412	Travel & Training	-	95	1,000	1,000	1,000	0.0%
416	Rental of Equipment	-	135	-	500	500	0.0%
426	Professional Services	-	-	7,000	25,000	8,000	0.0%
431	Employee Bonus	217	217	450	108	-	-100.0%
450	Debt Service - Interest	3,338	2,182	6,154	6,154	19,054	209.6%
450-01	Debt Service - Principal	55,592	51,030	47,058	47,058	69,878	48.5%
452	Capital Lease	-	-	-	-	-	0.0%
603	Streets	-	-	80,000	80,000	85,000	0.0%
604	Curbs & Gutters	12,755	15,464	15,000	15,000	15,000	0.0%
Total	STREETS	287,304	301,274	525,938	488,876	638,657	21.4%
50900	AIRPORT						
101	Salaries & Wages	46,406	-	-	-	-	0.0%
103	Overtime	6,888	-	-	-	-	0.0%
104	FICA	4,083	-	-	-	-	0.0%
105	Retirement	5,319	-	-	-	-	0.0%
107	Clothing	67	-	-	-	-	0.0%
109	Long Term Disability	117	-	-	-	-	0.0%
115	Worker's Comp	110	-	-	-	-	0.0%
118	Life Insurance	58	-	-	-	-	0.0%
119	Health Reimbursement	-	-	-	-	-	0.0%
201	Office Supplies	139	-	-	-	-	0.0%
204	Small Tools	-	-	-	-	-	0.0%
205	Operational Supplies	953	-	-	-	-	0.0%
212	Aviation Fuel	257,540	-	-	-	-	0.0%
213	Aviation Oil/Retail	952	-	-	-	-	0.0%
302	M&R - Vehicles	1,122	-	-	-	-	0.0%
303	M&R - Equipment	8,641	-	-	-	-	0.0%
305	M&R - Buildings & Grounds	7,414	-	-	-	-	0.0%
401	Communications	4,189	-	-	-	-	0.0%
402	Electric	10,747	-	-	-	-	0.0%
416	Rental of Equipment	480	-	-	-	-	0.0%
420	Dues, Fees and Subscriptions	6,394	-	-	-	-	0.0%
426	Professional Fees	23,905	-	-	-	-	0.0%
431	Employee Bonus	217	-	-	-	-	0.0%
505	Insurance - Liability	4,455	-	-	-	-	0.0%
Total	AIRPORT	390,196	-	-	-	-	0.0%
TOTAL OPERATING EXPENDITURES		4,638,517	4,088,524	5,147,649	5,139,136	5,432,425	5.5%



CITY OF LLANO
FY 2024 General Fund Budget - 10

Account Code	FY 2024 Proposed Budget
FY 2024 CAPITAL PURCHASES	
POLICE	
RMS/MobileDT/Eticket (there is a 4 year payout)	117,000
ROBINSON RV PARK	
Electric Hookup Redo	10,000
BADU RV PARK	
Electric Hookup Redo & Paving	10,000
STREETS	
Street Sweeper (secured by a 5 year lease)	285,261
TOTAL CAPITAL PURCHASES	<u>422,261</u>



Utility Fund



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Estimated Beginning Cash Balance:					\$ 3,150,471	\$ 6,836,799
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		Final	Final	Amended	Projected	Proposed
		Actuals	Actuals	Budget	Actuals	Budget
Revenues:						
Electric	\$	4,503,527	\$ 4,879,082	\$ 4,693,785	\$ 4,707,198	\$ 5,059,697
Water Service Charges	\$	1,507,528	\$ 1,790,152	\$ 2,043,000	\$ 2,023,000	\$ 1,824,000
Wastewater Service Charges	\$	1,615,633	\$ 1,689,054	\$ 1,665,000	\$ 1,710,000	\$ 1,708,000
Solid Waste Service Charges	\$	979,658	\$ 1,053,635	\$ 976,000	\$ 1,075,000	\$ 1,111,650
Other	\$	1,197,827	\$ 812,764	\$ 5,570,200	\$ 5,603,100	\$ 802,900
Total Revenues	\$	9,804,173	\$ 10,224,687	\$ 14,947,985	\$ 15,118,298	\$ 10,506,247
Expenditures:						
Administration	\$	789,677	\$ 860,489	\$ 1,012,458	\$ 948,416	\$ 933,878
Recycling Center	\$	160,827	\$ 177,236	\$ 176,446	\$ 171,034	\$ 186,362
Sanitation	\$	689,140	\$ 718,545	\$ 656,137	\$ 725,147	\$ 753,520
Water Plant	\$	852,161	\$ 838,976	\$ 776,609	\$ 759,042	\$ 870,768
Water Distribution	\$	414,589	\$ 648,533	\$ 918,789	\$ 910,351	\$ 1,297,514
Sewer Plant	\$	1,025,323	\$ 820,519	\$ 826,038	\$ 850,058	\$ 919,280
Sewer Collection	\$	361,297	\$ 423,803	\$ 889,104	\$ 699,271	\$ 836,486
Electric	\$	4,577,453	\$ 4,190,313	\$ 4,393,606	\$ 4,331,406	\$ 4,557,549
Capital Purchases	\$	-	\$ 23,526	\$ 6,133,643	\$ 2,037,244	\$ 3,041,297
Total Expenditures	\$	8,870,467	\$ 8,701,939	\$ 15,782,830	\$ 11,431,970	\$ 13,396,654
Revenues Less Expenditures				(834,845)	\$ 3,686,328	\$ (2,890,407)
Capital Items Carried Forward From FY23						\$ 3,041,297
Net Revenues over Expenses					(264,935)	\$ 150,890
Additional Capital Items						\$ 465,250
						<u>\$ (314,360)</u>
Estimated Ending Cash Balance:					\$ 6,836,799	\$ 3,481,142
Less: Restricted Reserves (3 months expenditures)					2,176,498	2,201,214
Less: Restricted Bond Funds					3,951,263	1,413,013
Estimated Ending Unrestricted Cash Balance:					\$ 709,038	\$ (133,085)



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
OPERATING REVENUE							
ELECTRIC							
4101	Electric Service Fees	4,306,087	4,679,855	4,499,874	4,499,874	4,958,896	10.2%
4110	Electric Tap Fees	50,720	52,707	20,000	25,000	36,750	83.8%
4112	Amp - Average Monthly Payment	188	607	-	-	-	0.0%
4113	LCRA Under Recovery Receipts	146,532	133,313	173,911	177,324	56,051	-67.8%
4114	Pole Attachment Permits	-	600	-	-	-	0.0%
4151	Electric System Upgrades	-	12,000	-	5,000	8,000	100.0%
Total	ELECTRIC	4,503,527	4,879,082	4,693,785	4,707,198	5,059,697	7.8%
WATER - PRODUCTION/DISTRIBUTION							
4102	Water Service Fees	1,467,878	1,701,562	1,650,000	1,652,000	1,781,000	7.9%
4120	Water Tap Fees	37,650	80,590	35,000	40,000	35,000	0.0%
4220	Water Tap Evaluation	2,000	8,000	8,000	6,000	8,000	0.0%
4512	CDBG Grant	-	-	350,000	325,000	-	-100.0%
Total	WATER - PRODUCTION	1,507,528	1,790,152	2,043,000	2,023,000	1,824,000	-10.7%
WASTEWATER - TREATMENT/DISTRIBUTION							
4103	Sewer Service Fees	1,555,698	1,624,510	1,622,000	1,659,000	1,665,000	2.7%
4121	Sewer Tap Fees	51,935	57,544	35,000	45,000	35,000	0.0%
4221	Sewer Tap Evaluation	8,000	7,000	8,000	6,000	8,000	0.0%
Total	WASTEWATER - TREATMENT/DISTRIB	1,615,633	1,689,054	1,665,000	1,710,000	1,708,000	2.6%
SOLID WASTE - CUSTOMER CONVIENCE							
4104	Garbage Fees	877,373	941,502	868,000	945,000	972,000	12.0%
4108	Reclamation Center	102,285	112,133	108,000	130,000	139,650	29.3%
Total	SOLID WASTE - CUSTOMER CONVIENC	979,658	1,053,635	976,000	1,075,000	1,111,650	13.9%
OTHER							
4106	Administration Revenue	93,396	87,701	95,000	95,000	90,000	-5.3%
4107	Miscellaneous revenue	105,285	3,594	10,000	10,000	900	-91.0%
4126	Customer Service Inspection	200	-	200	-	-	-100.0%
4150	Hay Contract Revenue	11,448	5,160	10,000	10,000	10,000	0.0%
4502	Bond Procees	-	-	4,765,000	4,765,000	-	-100.0%
4627	Credit Card Fees	26,131	28,224	25,000	25,000	29,000	16.0%
4630	Insurance Proceeds	8,587	-	-	-	-	0.0%
4640	Loan Proceeds	-	-	-	-	398,000	100.0%
4643	Sale of Assets	-	188,496	-	32,600	-	0.0%
4701	Interest	4,065	23,794	275,000	275,000	275,000	0.0%
4790	Miscellaneous Income	-	41,683	-	500	-	0.0%
4794	American Rescue Plan	433,254	434,110	-	-	-	0.0%
4999	Transfer In	515,462	2	390,000	390,000	-	-100.0%
Total	OTHER	1,197,827	812,764	5,570,200	5,603,100	802,900	-85.6%
TOTAL OPERATING REVENUE		9,804,173	10,224,687	14,947,985	15,118,298	10,506,247	-29.7%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
OPERATING EXPENDITURES							
51100	ADMINISTRATION						
101	Salaries & Wages	166,051	143,824	176,093	156,916	82,210	-53.3%
102	Longevity	1,827	1,143	1,200	1,799	-	-100.0%
103	Overtime	63	1,006	5,000	125	5,000	0.0%
104	FICA	11,585	11,157	14,050	11,835	6,690	-52.4%
105	Retirement	24,561	8,835	27,669	23,976	11,250	-59.3%
106	Health Insurance	(30,328)	28,158	45,255	35,019	19,900	-56.0%
107	Clothing	772	1,208	2,000	770	1,000	-50.0%
108	Certification	1,506	1,506	4,200	1,481	-	-100.0%
109	Long Term Disability	456	198	629	455	310	-50.7%
115	Worker's Compensation	2,369	779	3,054	2,369	220	-92.8%
116	Unemployment	-	355	-	-	-	0.0%
117	Dental Insurance	3,623	2,023	2,943	3,644	1,800	-38.8%
118	Life Insurance	135	344	180	152	120	-33.3%
119	Health Reimbursement Arrangement	(11,100)	6,358	2,100	2,100	-	-100.0%
120	Employee Bonus	-	-	-	-	200	100.0%
201	Office Supplies	4,579	9,431	6,600	6,000	1,000	-84.8%
202	Postage	10,900	11,732	11,000	11,000	12,500	13.6%
205	Operational Supplies	6	532	1,000	1,000	1,000	0.0%
210	Fuel	3,642	4,680	8,100	4,500	-	-100.0%
290	Miscellaneous	-	57	-	-	-	0.0%
302	M&R - Vehicle	2,503	1,073	2,500	1,500	-	-100.0%
305	M&R - Building and Grounds	-	-	800	800	-	-100.0%
307	M&R - Office Equipment	37,019	24,309	40,000	38,000	5,000	-87.5%
401	Communications	1,812	2,072	1,800	1,800	3,560	97.8%
407	Technology	7,747	8,306	14,968	10,000	28,000	87.1%
412	Travel & Training	113	2,559	3,500	3,500	-	-100.0%
420	Dues, Fees and Subscriptions	75	375	650	650	-	-100.0%
426	Professional Fees	9,434	5,868	6,855	5,500	142,000	1971.5%
428	Collection Fees	(554)	(150)	500	500	500	0.0%
430	Advertising	166	-	200	200	200	0.0%
431	Employee Bonus	325	325	325	325	-	-100.0%
434	Contract Labor	6,701	6,200	7,000	6,700	-	-100.0%
435	Bond Agent Fees	-	-	-	-	2,000	100.0%
450	Debt Service - Interest	10,521	7,348	7,348	11,300	5,500	-25.1%
450-01	Debt Service - Principal	-	-	107,482	103,530	87,000	-19.1%
460	Credit Card Fees	21,882	29,013	27,000	25,000	27,000	0.0%
550	Fee in Lieu of Tax	13,359	10,444	12,350	13,300	10,800	-12.6%
552	Administrative Fees	445,477	462,670	468,107	462,670	479,118	2.4%
560	Bad Debt Expense	-	25,087	-	-	-	0.0%
561	Depreciation Expense	42,451	41,664	-	-	-	0.0%
Total	ADMINISTRATION	789,677	860,489	1,012,458	948,416	933,878	-7.8%
51200	CUSTOMER CONVIENCE CENTER						
101	Salaries & Wages	33,485	34,094	43,054	43,054	50,290	16.8%
102	Longevity	652	712	705	705	900	27.7%
103	Overtime	1,178	805	2,000	1,200	1,500	-25.0%
104	FICA	2,532	2,615	3,645	3,645	4,040	10.8%
105	Retirement	5,379	1,918	7,769	7,769	6,375	-17.9%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
106	Health Insurance	10,617	11,126	12,606	12,606	13,000	3.1%
107	Clothing	286	285	1,000	500	1,000	0.0%
109	Long Term Disability	80	63	124	124	180	45.2%
115	Worker's Compensation	1,652	1,689	2,128	2,128	2,885	35.6%
117	Dental Insurance	720	771	705	335	700	-0.7%
118	Life Insurance	58	86	60	60	60	0.0%
119	Health Reimbursement Arrangement	-	-	700	700	-	-100.0%
120	Employee Bonus	-	-	-	-	100	100.0%
201	Office Supplies	128	443	500	500	500	0.0%
204	Small Tools	-	-	100	100	100	0.0%
205	Operational Supplies	79	36	100	100	100	0.0%
210	Fuel	259	-	-	1,500	1,800	100.0%
303	M&R - Equipment	103	85	500	500	500	0.0%
304	M&R - Machinery	552	17,194	5,000	5,000	5,000	0.0%
305	M&R - Building and Grounds	2,984	2,907	1,500	1,500	1,500	0.0%
401	Communications	611	1,665	2,340	1,000	1,632	-30.3%
402	Electric	1,051	921	1,500	1,000	1,200	-20.0%
404	Disposal Fees	81,462	79,443	68,000	65,000	70,000	2.9%
407	Technology	-	431	452	1,000	-	-100.0%
421	Printing	662	-	650	-	-	-100.0%
426	Professional Fees	15,850	19,500	20,000	18,500	20,000	0.0%
431	Employee Bonus	108	108	108	108	-	-100.0%
460	Credit Card Fees	-	-	1,200	2,400	3,000	150.0%
561	Depreciation Expense	339	339	-	-	-	0.0%
Total	CUSTOMER CONVIENCE CENTER	160,827	177,236	176,446	171,034	186,362	5.6%
51201	SANITATION						
404	Disposal Fees	653,099	686,478	623,500	690,000	723,000	16.0%
550	Fee in Lieu of Taxes	36,041	32,067	32,637	35,147	30,520	-6.5%
Total	SANITATION	689,140	718,545	656,137	725,147	753,520	14.8%
51300	WATER PLANT						
101	Salaries & Wages	62,006	68,078	78,240	78,240	133,100	70.1%
102	Longevity	259	353	420	420	850	102.4%
103	Overtime	14,955	8,609	15,000	11,000	15,000	0.0%
104	FICA	5,787	5,401	6,912	6,912	11,710	69.4%
105	Retirement	12,428	4,099	13,554	13,554	19,800	46.1%
106	Health Insurance	6,535	10,003	11,327	11,327	19,900	75.7%
107	Clothing	716	1,023	1,000	1,000	1,590	59.0%
108	Certification	-	-	2,400	1,200	3,900	62.5%
109	Long Term Disability	222	99	243	243	500	105.8%
115	Worker's Compensation	1,780	2,074	2,263	2,263	4,060	79.4%
117	Dental Insurance	1,241	1,194	1,078	1,078	1,850	71.6%
118	Life Insurance	58	181	60	60	100	66.7%
119	Health Reimbursement Arrangement	700	2,403	700	700	-	-100.0%
120	Employee Bonus	-	-	-	-	160	100.0%
201	Office Supplies	439	86	650	650	650	0.0%
202	Postage	-	15	-	15	20	100.0%
204	Small Tools	-	440	600	600	600	0.0%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
205	Operational Supplies	95,898	113,219	110,000	110,000	115,000	4.5%
210	Fuel	1,020	2,341	3,750	1,500	3,200	-14.7%
302	M&R - Vehicle	1,271	149	1,500	1,500	4,150	176.7%
303	M&R - Equipment	38,002	34,591	55,000	52,090	70,000	27.3%
305	M&R - Building and Grounds	9,762	5,608	4,500	4,500	6,500	44.4%
312	Boards on Dam	-	25,842	8,000	2,000	8,000	0.0%
315-03	Ice Storm - TML	5,020	-	-	-	-	0.0%
315-04	Ice Storm - FEMA	128	-	-	-	-	0.0%
401	Communications	3,204	3,442	6,522	5,300	4,200	-35.6%
402	Electric	33,677	38,384	38,500	41,000	42,000	9.1%
404	Disposal Fees	25,020	26,553	35,000	30,000	35,000	0.0%
407	Technology	10,220	3,316	15,000	15,000	5,000	-66.7%
412	Travel & Training	940	625	1,500	1,500	2,375	58.3%
415	Testing Fees	14,445	14,849	15,000	15,000	16,500	10.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	4,531	4,705	5,500	5,500	5,500	0.0%
426	Professional Fees	-	16,817	-	2,500	-	0.0%
431	Employee Bonus	108	108	108	108	-	-100.0%
432	Water Conservation Program	260	-	500	500	500	0.0%
452	Series 2016 - Interest	6,830	4,149	35,712	35,712	33,984	-4.8%
452-01	Series 2016 - Principal	-	-	57,600	57,600	57,600	0.0%
453	Series 2017 - Interest	4,853	4,484	4,271	4,271	4,050	-5.2%
453-01	Series 2017 - Principal	-	-	7,624	7,624	7,624	0.0%
550	Fee in Lieu of Tax	223,188	233,944	214,500	214,500	213,720	-0.4%
553	Transfer Out - Sinking Fund	21,793	21,969	21,575	21,575	21,575	0.0%
561	Depreciation	244,864	179,825	-	-	-	0.0%
Total	WATER - PLANT	852,161	838,976	776,609	759,042	870,768	12.1%
51325	WATER - DISTRIBUTION (FIELD OPERATIONS)						
101	Salaries & Wages	123,342	140,580	168,831	168,831	159,030	-5.8%
102	Longevity	1,355	1,566	1,680	1,680	1,660	-1.2%
103	Overtime	23,673	15,467	20,000	20,000	20,000	0.0%
104	FICA	10,209	11,302	14,472	14,472	14,130	-2.4%
105	Retirement	23,512	8,764	28,509	28,509	23,800	-16.5%
106	Health Insurance	23,810	31,625	39,618	39,618	33,900	-14.4%
107	Clothing	1,603	2,720	3,000	3,000	2,250	-25.0%
108	Certification	-	-	4,200	2,100	3,750	100.0%
109	Long Term Disability	368	242	524	524	570	8.8%
115	Worker's Compensation	3,663	2,853	4,957	4,957	4,900	-1.1%
116	Unemployment	1,354	-	-	-	-	0.0%
117	Dental Insurance	2,112	2,851	2,651	2,641	2,450	-7.6%
118	Life Insurance	115	397	180	180	135	-25.0%
119	Health Reimbursement Arrangement	1,400	700	2,100	2,100	-	-100.0%
120	Employee Bonus	-	-	-	-	230	100.0%
201	Office Supplies	229	104	2,000	2,000	500	-75.0%
204	Small Tools	2,540	2,331	2,000	2,000	2,000	0.0%
205	Operational Supplies	537	760	1,500	1,500	1,500	0.0%
210	Fuel	10,269	10,664	18,000	12,000	16,200	-10.0%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
290	Miscellaneous	-	53	-	-	-	0.0%
302	M&R - Vehicle	3,134	5,010	9,000	9,000	12,500	38.9%
303	M&R - Equipment	15,562	5,980	12,000	12,500	15,000	25.0%
304	M&R - Machinery	13,037	58,564	15,000	15,000	15,800	5.3%
305	M&R - Building and Grounds	238	1,478	2,000	2,000	12,000	500.0%
310	Utilities	38,593	95,922	65,000	80,000	100,000	53.8%
311	System Improvements	-	217	15,000	-	15,000	0.0%
315-03	Ice Storm - TML	10,642	-	-	-	-	0.0%
315-04	Ice Storm - FEMA	2,192	-	-	-	-	0.0%
320	Repair Utility Street	6,813	10,335	15,000	15,000	12,500	-16.7%
401	Communications	3,056	3,501	2,830	4,300	2,400	-15.2%
402	Electric	10,879	10,310	12,000	10,000	12,000	0.0%
407	Technology	-	-	-	-	2,500	100.0%
412	Travel & Training	1,798	2,225	4,500	4,500	3,375	-25.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	371	242	700	400	400	-42.9%
426	Professional Fees	1,487	4,391	3,000	3,000	3,000	0.0%
428	Water Tap Evaluation	3,750	4,021	8,000	8,000	8,000	0.0%
431	Employee Bonus	217	325	326	325	-	-100.0%
450	Series 2022 - Interest	-	-	171,386	171,386	199,025	16.1%
450-01	Series 2022 - Principal	-	-	-	-	405,000	100.0%
451	Series 2016 - Interest	39,024	43,486	35,712	35,715	33,984	-4.8%
451-01	Series 2016 - Principal	-	-	57,600	57,600	57,600	0.0%
453	Series 2017 - Interest	19,263	18,708	17,532	17,532	16,600	-5.3%
453-01	Series 2017 - Principal	-	-	31,298	31,298	31,298	0.0%
454	TWDB Series 2018 - Interest	13,419	13,291	12,026	12,026	12,027	0.0%
454-01	TWDB Series 2018 - Principal	-	-	40,000	40,000	40,000	0.0%
456	Bond Issuance Fees	-	-	74,157	74,157	-	-100.0%
561	Depreciation	-	137,549	-	-	-	0.0%
612	Projects	1,023	-	-	-	-	0.0%
Total	WATER - DISTRIBUTION	414,589	648,533	918,789	910,351	1,297,514	41.2%
51350	SEWER PLANT						
101	Salaries & Wages	54,084	58,733	65,776	65,776	117,830	79.1%
102	Longevity	1,039	1,099	1,140	1,140	310	-72.8%
103	Overtime	8,951	8,863	12,000	8,100	10,000	-16.7%
104	FICA	4,376	4,634	5,594	5,594	10,090	80.4%
105	Retirement	10,162	3,732	11,272	11,272	17,000	50.8%
106	Health Insurance	14,263	14,954	16,964	16,964	19,900	17.3%
107	Clothing	610	944	1,000	1,000	1,590	59.0%
108	Certification	-	-	1,200	1,200	3,550	100.0%
109	Long Term Disability	199	93	213	213	440	106.6%
115	Worker's Compensation	1,213	1,906	1,656	1,656	3,500	111.4%
117	Dental Insurance	1,241	1,220	1,078	1,078	1,150	6.7%
118	Life Insurance	58	156	60	60	95	58.3%
119	Health Reimbursement Arrangement	700	2,100	700	700	-	-100.0%
120	Employee Bonus	-	-	-	-	160	100.0%
201	Office Supplies	742	274	500	500	500	0.0%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
202	Postage	-	20	-	-	-	0.0%
204	Small Tools	518	9	500	500	500	0.0%
205	Operational Supplies	15,210	23,588	20,500	20,500	30,000	46.3%
210	Fuel	1,396	2,260	2,200	3,000	4,400	100.0%
302	M&R - Vehicle	82	1,938	1,500	1,500	4,150	176.7%
303	M&R - Equipment	27,562	47,875	45,000	70,000	70,000	55.6%
304	M&R - Machinery	1,061	586	2,000	2,000	5,000	150.0%
305	M&R - Building and Grounds	742	2,155	2,000	2,000	2,000	0.0%
307	M&R - Office Equipment	216	-	-	-	1,000	0.0%
310	Utilities	-	2,670	-	-	-	0.0%
311	System Improvements	2,088	492	14,000	14,000	15,000	7.1%
315-03	Ice Storm - TML	20,663	-	-	-	-	0.0%
401	Communications	1,942	1,972	3,880	6,000	3,800	-2.1%
402	Electric	52,233	55,623	60,000	60,000	62,000	3.3%
407	Technology	10,221	6,190	10,000	10,000	5,000	-50.0%
412	Travel & Training	-	1,293	1,500	1,500	2,375	58.3%
415	Testing Fees	34,527	29,312	35,000	35,000	35,000	0.0%
420	Dues, Fees and Subscriptions	1,841	3,899	4,000	4,000	4,000	0.0%
426	Professional Fees	1,234	526	-	-	-	0.0%
431	Employee Bonus	108	108	108	108	-	-100.0%
451	Series 2016 - Interest	96,988	81,164	77,376	77,376	73,632	-4.8%
451-01	Series 2016 - Principal	-	-	124,800	124,800	124,800	0.0%
453	Series 2017 - Interest	14,326	13,728	12,979	12,979	12,290	-5.3%
453-01	Series 2017 - Principal	-	-	23,170	23,170	23,171	0.0%
454	TWDB Series 2018 - Interest	7,759	7,803	7,200	7,200	6,935	-3.7%
454-01	TWDB Series 2018 - Principal	-	-	30,000	30,000	30,000	0.0%
550	Fee in Lieu of Tax	244,428	223,797	210,860	210,860	199,800	-5.2%
553	Transfer Out - Sinking Fund	18,597	18,813	18,312	18,312	18,312	0.0%
561	Depreciation	373,943	195,993	-	-	-	0.0%
Total	SEWER PLANT	1,025,323	820,519	826,038	850,058	919,280	11.3%
51375	SEWER - COLLECTION (FIELD OPERATIONS)						
101	Salaries & Wages	74,387	59,813	94,780	94,780	178,920	88.8%
102	Longevity	-	-	-	-	1,660	100.0%
103	Overtime	8,997	8,262	9,000	17,000	19,000	111.1%
104	FICA	6,066	5,105	8,200	8,200	15,610	90.4%
105	Retirement	13,285	3,759	16,382	16,382	26,300	60.5%
106	Health Insurance	13,561	14,392	28,291	28,291	37,750	33.4%
107	Clothing	1,240	1,738	2,000	2,000	2,590	29.5%
108	Certification	-	-	2,400	1,200	4,150	100.0%
109	Long Term Disability	353	141	350	350	640	82.9%
115	Worker's Compensation	1,852	1,906	2,447	2,447	5,420	121.5%
117	Dental Insurance	1,490	1,357	1,865	1,865	2,750	47.5%
118	Life Insurance	168	205	120	120	155	29.2%
119	Health Reimbursement Arrangement	700	972	1,400	1,400	-	-100.0%
120	Employee Bonus	-	-	-	-	260	100.0%
201	Office Supplies	132	-	500	500	2,000	300.0%
202	Postage	38	-	-	-	-	0.0%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
204	Small Tools	2,955	1,695	2,000	2,000	2,000	0.0%
205	Operational Supplies	4,382	5,316	5,500	2,500	5,000	-9.1%
210	Fuel	6,969	10,032	13,500	13,500	16,200	20.0%
302	M&R - Vehicle	5,349	16,716	17,300	17,300	11,150	-35.5%
303	M&R - Equipment	58,516	40,313	65,000	65,000	65,000	0.0%
304	M&R - Machinery	12,893	9,638	15,000	15,000	20,300	35.3%
305	M&R - Building and Grounds	162	1,211	2,000	2,000	2,000	0.0%
310	Utilities	29,534	14,504	25,000	25,000	30,000	20.0%
311	System Improvements	3,736	8,205	40,000	40,000	40,000	0.0%
314	Lift Station Rebuilds	12,071	-	16,000	16,000	20,000	25.0%
315-01	2018 Flood - TML	6,500	-	-	-	-	0.0%
315-03	Ice Storm - TML	13,609	-	-	-	-	0.0%
315-04	Ice Storm - FEMA	21	-	-	-	-	0.0%
320	Repair Utility Street	6,435	10,335	15,000	15,000	12,500	-16.7%
401	Communications	4,092	2,920	2,230	4,600	3,800	70.4%
402	Electric	7,608	8,284	8,500	9,500	10,000	17.6%
405	Gas	1,008	806	800	800	800	0.0%
407	Technology	-	-	-	-	5,000	100.0%
412	Travel & Training	2,735	1,405	3,000	3,000	3,875	29.2%
415	Testing Fees	2,354	5,316	-	-	-	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	577	150	500	500	500	0.0%
426	Professional Fees	1,650	2,861	3,000	3,000	3,000	0.0%
428	Sewer Tap Evaluation	5,422	3,491	8,000	8,000	8,000	0.0%
431	Employee Bonus	325	217	216	108	-	-100.0%
450	Debt Service - Interest	950	4,502	38,461	4,800	3,500	-90.9%
450-01	Debt Service - Principal	-	-	220,829	57,505	58,900	-73.3%
453	Series 2017 - Interest	8,171	7,592	7,231	7,321	6,845	-5.3%
453-01	Series 2017 - Principal	-	-	12,909	12,909	12,910	0.0%
454	TWDB Series 2018 - Interest	40,969	40,363	38,893	38,893	37,501	-3.6%
454-01	TWDB Series 2018 - Principal	-	-	160,000	160,000	160,000	0.0%
561	Depreciation	-	130,284	-	-	-	0.0%
610	Capital Outlay - Utilities	35	-	-	-	-	0.0%
Total	SEWER - COLLECTION	361,297	423,803	889,104	699,271	836,486	-5.9%
51400	ELECTRIC						
101	Salaries & Wages	225,521	210,750	319,270	319,270	356,870	11.8%
102	Longevity	1,533	1,836	1,835	1,835	2,350	28.1%
103	Overtime	29,127	21,847	21,000	21,000	21,000	0.0%
104	FICA	18,967	17,217	25,378	25,378	29,130	14.8%
105	Retirement	42,518	12,843	47,731	47,731	49,100	2.9%
106	Health Insurance	36,880	34,221	65,587	65,587	58,250	-11.2%
107	Clothing	5,023	6,249	6,251	6,251	6,260	0.1%
109	Long Term Disability	774	288	1,056	1,056	1,330	25.9%
115	Worker's Compensation	4,527	5,538	8,735	8,735	9,380	7.4%
117	Dental Insurance	4,629	3,906	4,726	4,726	4,650	-1.6%
118	Life Insurance	230	536	300	300	300	0.0%
119	Health Reimbursement Arrangement	877	4,102	3,500	3,500	-	-100.0%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	% Variance from FY23 Budgeted to FY24
120	Employee Bonus	-	-	-	-	500	100.0%
201	Office Supplies	98	189	200	200	200	0.0%
204	Small Tools	3,856	2,447	3,000	3,000	4,500	50.0%
205	Operational Supplies	682	499	700	700	700	0.0%
210	Fuel	8,661	14,434	21,000	21,000	15,000	-28.6%
302	M&R - Vehicle	10,533	8,388	9,000	9,000	15,000	66.7%
303	M&R - Equipment	1,073	958	2,000	2,000	2,000	0.0%
304	M&R - Machinery	-	-	200	200	200	0.0%
305	M&R - Building and Grounds	1,503	453	6,500	6,500	6,000	-7.7%
307	Technology	1,112	40	750	750	2,000	166.7%
310	Utilities	180,519	106,536	137,000	137,000	137,000	0.0%
311	System Improvements	3,033	-	-	-	-	0.0%
312	Customer Compliance	-	-	500	500	500	0.0%
315-05	Hail Damage	310	-	-	-	-	0.0%
401	Communications	6,028	6,533	6,900	6,900	6,900	0.0%
402	Electric	767	876	1,000	1,000	1,000	0.0%
403	LCRA Wholesale	3,186,008	2,839,566	2,758,859	2,758,859	2,976,810	7.9%
404	Solar Power Meters	2,163	4,908	4,000	4,000	4,000	0.0%
412	Travel & Training	3,282	1,718	11,000	11,000	13,000	18.2%
415	Testing Fees	-	1,601	3,000	3,000	3,500	16.7%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	1,474	980	9,000	9,000	9,000	0.0%
426	Professional Fees	-	7,938	65,000	65,000	80,000	23.1%
426-01	LCRA Line Study	-	17,417	26,600	26,600	27,300	2.6%
431	Employee Bonus	433	325	433	433	-	-100.0%
450	Debt Service Interest	656	310	14,800	-	14,800	0.0%
450-01	Debt Service Principal	-	0	47,400	-	47,400	0.0%
451	LCRA - Interest	7,728	6,074	3,271	3,271	230	0.0%
451-01	LCRA - Principal	-	-	170,640	170,640	55,821	0.0%
550	Fee in Lieu of Tax	691,685	667,182	584,984	584,984	595,068	1.7%
561	Depreciation	95,243	109,739	-	-	-	0.0%
610	Capital Outlay - Utilities	-	32,075	-	-	-	0.0%
611	Capital Outlay - System Improvements	-	39,795	-	-	-	0.0%
622	Grant Expenses	-	-	-	-	-	0.0%
Total	ELECTRIC	4,577,453	4,190,313	4,393,606	4,331,406	4,557,549	3.7%
TOTAL OPERATING EXPENDITURES		<u>8,870,467</u>	<u>8,678,413</u>	<u>9,649,187</u>	<u>9,394,726</u>	<u>10,355,357</u>	7.3%



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	FY 2024 Proposed Budget
FY 2024 CAPITAL PURCHASES/PROJECTS CARRIED FORWARD FROM FY23	
ELECTRIC Bucket Truck	198,000
WATER DISTRIBUTION Generators	300,297
BONDS Equipment	793,000
Water Towers	1,750,000
TOTAL CAPITAL PURCHASES/PROJECTS	\$ 3,041,297
TOTAL CAPITAL PROJECTS	<u>\$ 3,041,297</u>



CITY OF LLANO
FY 2024 Utility Fund Budget - 20

Account Code	FY 2024 Proposed Budget
FY 2024 CAPITAL PURCHASES	
ADMINISTRATION	
Fixed Base Meter Reading System (secured by a 5 year lease)	200,000
Handheld Radios	28,000
ELECTRIC	
River Crossing	100,000
SCADA System	77,250
WATER DISTRIBUTION	
Water Line Extensions	30,000
SEWER DISTRIBUTION	
Sewer Line Extensions	30,000
TOTAL CAPITAL PURCHASES/PROJECTS	\$ 465,250
TOTAL CAPITAL PROJECTS	<u>\$ 465,250</u>



Debt Service Fund



CITY OF LLANO
FY 2024 Debt Service Budget - 15

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget
Estimated Beginning Fund Balance:					\$ 131,562	\$ 92,288
REVENUES						
TAX						
4101	Property Tax - Current (I & S)	373,981	303,870	419,266	419,266	389,034
4102	Property Tax - Delinquent (I & S)	149,653	8,095	10,000	4,000	10,300
4103	Penalty & Interest	7,812	5,229	-	3,500	3,000
4701	Interest Income	1,361	915	1,000	1,000	3,000
TOTAL REVENUES		532,807	318,109	430,266	427,766	405,334
EXPENDITURES						
DEBT SERVICE (General Fund Projects)						
50300-450	Debt Service Interest - Series 2014	1,325	64	-	-	-
50300-450-01	Debt Service - Police Station	38,094	9,776	-	-	-
50600-450	Debt Service Interest - Series 2017	7,247	-	-	-	-
50650-450	Debt Service Interest - Clubhouse Note	6,758	6,258	5,830	5,830	5,400
50650-450-01	Debt Service Principal - Clubhouse Not	14,181	14,681	15,110	15,110	15,600
50800-450	Debt Service Interest - Series 2017	145,500	137,900	125,700	125,700	112,900
50800-450-01	Debt Service Principal - Series 2017	-	295,000	320,000	320,000	330,000
50800-420	Agent Fees	-	-	-	400	400
TOTAL EXPENDITURES		213,106	463,679	466,640	467,040	464,300
Revenues Less Expenditures					(39,274)	(58,966)
Estimated Ending Fund Balance					\$ 92,288	\$ 33,322



Council Restricted Fund



CITY OF LLANO
FY 2024 Council Restricted Fund Budget - 22

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Adopted Budget
Estimated Beginning Cash Balance:					\$ 677,321	\$ 539,099
REVENUES						
FEES						
4701	Interest	-	-	-	21,500	24,000
4999	Transfers In	-	40,782	45,550	40,800	39,887
TOTAL REVENUES		-	40,782	45,550	62,300	63,887
EXPENDITURES						
EXPENDITURES						
51325-426	Professional Fees	-	-	85,000	-	85,000
51999-618	Capital Projects	-	-	300,000	200,522	250,000
TOTAL EXPENDITURES		-	-	385,000	200,522	335,000
Revenues Less Expenditures		-	40,782	(339,450)	(138,222)	(271,113)
Estimated Ending Cash Balance					\$ 539,099	\$ 267,986



Christmas Lighting Fund



CITY OF LLANO
FY 2024 Christmas Lighting Budget -25

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Adopted Budget
Estimated Beginning Fund Balance:					\$ 66,117	\$ 54,138
REVENUES						
4102	Park Collection Bucket Donations	7,658	8,337	-	5,177	5,200
4103	Concession Sales	2,190	2,764	-	2,209	2,300
4104	Photos with Santa	2,350	2,033	-	105	100
4106	Donations	-	-	-	33	50
4107	Ornament Room	-	551	-	649	650
4109	Snow Day	3,405	2,877	-	1,473	1,500
4115	Vendor Booth Rental	-	175	-	125	200
4701	Interest	-	181	-	300	1,000
TOTAL REVENUES		15,602	16,917	-	10,071	11,000
EXPENDITURES						
203	Concessions	1,285	932	-	4,162	1,000
205	Operational Supplies	676	1,685	-	1,220	1,700
208	Toys	-	-	-	372	-
209	Snow	4,915	4,490	-	8,293	4,600
210	Photo Expense	437	385	-	-	400
213	Movie Expense	-	85	-	-	100
214	Crawfish Concessions	757	-	-	-	-
303	Display Maintenance	2,991	10,273	-	1,287	8,800
305	Building & Grounds	30	1,149	-	394	1,200
315-01	2018 Flood - TML	15,120				
420	Dues, Fees & Memberships	-	-	-	231	-
430	Advertising	230	2,134	-	82	4,200
460	Credit Card Fees	-	-	-	9	-
50200-205	Rockin River Fest	-	-	-	6,000	-
TOTAL EXPENDITURES		26,441	21,134	-	22,050	22,000
Revenues Less Exenditures		(10,838)	(4,217)	-	(11,979)	(11,000)
Estimated Ending Fund Balance					\$ 54,138	\$ 43,138



Cemetery Fund



CITY OF LLANO
FY 2024 Cemetery Fund Budget - 50

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Adopted Budget
Estimated Beginning Fund Balance:					\$ 18,437	\$ 18,483
REVENUES						
FEES						
4701	Interest	55	46	-	46	100
TOTAL REVENUES		55	46	-	46	100
EXPENDITURES						
EXPENDITURES						
		-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
Revenues Less Expenditures		55	46	-	46	100
Estimated Ending Fund Balance					\$ 18,483	\$ 18,583



Cemetery Perpetual Fund



CITY OF LLANO
FY 2024 Cemetery Perpetual Fund Budget - 51

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Adopted Budget
Estimated Beginning Fund Balance:					\$ 37,639	\$ 39,289
REVENUES						
FEES						
4701	Interest	19	263	-	1,650	1,800
TOTAL REVENUES		19	263	-	1,650	1,800
EXPENDITURES						
EXPENDITURES						
		-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
Revenues Less Expenditures		19	263	-	1,650	1,800
Estimated Ending Fund Balance					\$ 39,289	\$ 41,089



Airport Fund



CITY OF LLANO
FY 2024 Airport - 55

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Proposed Budget	Variance from FY23 Projected to FY24
Estimated Beginning Fund Balance:					\$	-	\$ (24,041)
REVENUES							
4570	Fuel Sales	-	317,550	330,000	280,000	380,000	15.2%
4571	Hanger Rent	-	67,940	68,000	68,000	71,400	5.0%
4572	Land Lease	-	500	500	500	27,850	5470.0%
4573	Covered Parking	-	150	-	500	550	100.0%
4611	TXDOT Grant	-	117,000	933,000	1,128,054	-	-100.0%
4621	TXDOT Ramp Grant	-	13,000	35,000	25,000	25,000	-28.6%
4643	Sale of Assets	-	-	1,665	1,665	-	-100.0%
TOTAL REVENUES		-	516,140	1,368,165	1,503,719	504,800	-63.1%
EXPENDITURES							
50900							
101	Salaries & Wages	-	52,752	53,317	53,317	54,660	2%
103	Overtime	-	3,730	6,500	6,500	6,500	0%
104	FICA	-	4,220	4,252	4,252	4,690	9%
105	Retirement	-	3,326	6,017	6,017	5,570	-8%
106	Health Insurance	-	3,509	12,606	12,606	13,000	3%
107	Clothing	-	-	600	600	300	-100%
109	Long Term Disability	-	29	120	120	140	14%
115	Worker's Comp	-	97	132	132	1,340	90%
117	Dental Insurance	-	186	705	705	670	-5%
118	Life Insurance	-	43	60	60	60	0%
119	Health Reimbursement	-	-	700	700	-	-100%
120	Employee Bonus	-	-	-	-	100	100%
201	Office Supplies	-	-	250	250	200	-25%
204	Small Tools	-	-	50	50	50	0%
205	Operational Supplies	-	1,233	1,500	1,500	1,500	0%
210	Fuel - Courtesy Cars	-	-	-	-	200	100%
212	Aviation Fuel	-	268,153	275,000	275,000	320,000	14%
213	Aviation Oil/Retail	-	1,717	1,000	1,000	1,000	0%
302	M&R - Vehicles	-	5,380	1,500	1,500	1,500	0%
303	M&R - Equipment	-	9,227	10,000	10,000	10,000	0%
305	M&R - Buildings & Grounds	-	5,550	6,500	6,500	50,000	87%
401	Communications	-	4,155	4,200	4,200	5,400	22%
402	Electric	-	10,060	11,000	11,000	11,000	0%
416	Rental of Equipment	-	480	480	480	480	0%
420	Dues, Fees and Subscriptions	-	6,000	6,200	6,200	6,200	0%
426	Professional Fees	-	2,595	300	300	300	0%
431	Employee Bonus	-	-	217	217	-	0%
505	Insurance - Liability	-	4,050	4,500	4,500	4,500	0%
50999-690	Capital Outlay	-	84,001	-	1,120,054	-	0%
TOTAL EXPENDITURES		-	470,493	407,706	1,527,760	499,360	18%
Revenues Less Expenditures		\$	-	\$ (467,167)	\$ 960,459	\$ (24,041)	\$ 5,440
Estimated Ending Fund Balance					\$	(24,041)	\$ (18,601)



TWDB Fund



CITY OF LLANO
FY 2024 TWDB Fund Budget - 78

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Adopted Budget
Estimated Beginning Cash Balance:					\$ 780,398	\$ 447,739
REVENUES						
FEES						
4701	Interest	866	4,319	-	27,500	16,200
4999	Transfers In	-	-	-	-	-
TOTAL REVENUES		866	4,319	-	27,500	16,200
EXPENDITURES						
EXPENDITURES						
51325-420	Dues, Fees & Memberships	-	36	-	-	-
51325-426	Construction Engineering	-	1,923	-	-	-
51325-610	Sandstone AC Line	-	-	-	58,920	272,920
51375-610	Main Street Trunk Line	-	-	-	301,239	108,318
TOTAL EXPENDITURES		-	1,959	-	360,160	381,238
Revenues Less Expenditures		866	2,360	-	(332,660)	(365,038)
Estimated Ending Cash Balance					\$ 447,739	\$ 82,701



Paving/Park Bond Fund



CITY OF LLANO
FY 2024 Paving/Park Bond Fund Budget - 80

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Adopted Budget
Estimated Beginning Fund Balance:					\$ 426,256	\$ 426,256
REVENUES						
FEES						
4701	Interest	477	4,916	-	27,500	26,000
4999	Transfers In	-	-	-	72,500	74,000
TOTAL REVENUES		477	4,916	-	100,000	100,000
EXPENDITURES						
EXPENDITURES						
50800-426	Engineering	17,948	45,869	-	-	-
50800-610	Streets	-	-	-	-	393,756
51300-426	Professional Fees	-	18,200	-	100,000	100,000
TOTAL EXPENDITURES		17,948	64,069	-	100,000	493,756
Revenues Less Expenditures		(17,470)	(59,153)	-	-	(393,756)
Estimated Ending Fund Balance					\$ 426,256	\$ 32,500



Main Street Fund



CITY OF LLANO
FY 2024 Main Street -95

Account Code	Account Title	FY 2021 Final Actuals	FY 2022 Final Actuals	FY 2023 Amended Budget	FY 2023 Projected Actuals	FY 2024 Adopted Budget
Estimated Beginning Fund Balance:					\$ 32,733	\$ 34,523
REVENUES						
4556	Ad Sales		2,000	-	-	-
4701	Interest		78	-	100	100
4702	Donations		77	-	-	-
4704	Lantex Concession		11,528	-	11,500	11,500
4709	Lantex Ticket Sales		6,485	-	8,000	10,000
4716	Sponsorships		250	-	3,000	3,000
4725	Alcoholic Beverage Sales		414	-	700	600
TOTAL REVENUES		-	20,833	-	23,300	25,200
EXPENDITURES						
205	Operational Supplies	-	-	-	250	-
206	Dickens Festival Expense	-	-	-	3,205	-
209	Beer	-	27	-	100	-
213	Lantex Concessions	-	5,001	-	3,000	5,000
214	Lantex Film Expense	-	5,830	-	8,000	10,000
430	Advertising	-	-	-	55	-
461	Credit Card Fees	-	104	-	150	200
505	Façade Improvement Award	-	3,150	-	2,000	4,500
525	Lantex Profit Sharing	-	1,806	-	2,000	2,600
530	Special Projects	-	-	-	2,750	2,750
TOTAL EXPENDITURES		-	15,918	-	21,510	25,050
Revenues Less Exenditures		-	4,916	-	1,790	150
Estimated Ending Fund Balance					\$ 34,523	\$ 34,673