



City of Llano
Adopted Annual Budget
Fiscal Year 2024-25



This budget will raise more total property taxes than last year's budget by \$61,866 or 4.5%. The property tax revenue to be raised from new property added to the tax roll this year is \$17,848.

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

For: Larry Sawyer, Laura Almond, Les McDaniel, Kara Gilliland, Kelli Tudyk

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

Property Tax Rate Proposed:	\$0.48720
Current Property Tax Rate:	\$0.52800
No New Revenue Tax Rate:	\$0.46857
Voter Approval Tax Rate:	\$0.48729
De Minimus Tax Rate:	\$0.66736

Total debt obligation for the City of Llano secured by property taxes is \$3,556,762.72

City of Llano
Fiscal Year 2025

**ANALYSIS OF 2024 PROPOSED TAX LEVY
Proposed Values**

AD VALOREM TAX PROJECTION

Freeze Adjusted Taxable Value	255,883,446	
Tax Rate Per \$100 of Assessed Value	0.48720	
Gross Tax Revenue	1,246,664	
Add Back Frozen Taxes for Age 65	220,377	
	1,467,041	
Percent Collection	98%	
Net Tax Revenue	1,437,700	
Plus Delinquent Tax Revenue	10,000	
	1,447,700	
TOTAL ESTIMATED TAX REVENUE	1,447,700	

DISTRIBUTION OF TAX REVENUE	<u>Tax Rate per \$100</u>	<u>Percent Tax</u>
Interest and Sinking	\$0.15420	32%
Maintenance and Operations	\$0.33300	68%
TOTAL TAX RATE	\$0.48720	100%

M&O	I&S
255,883,446	255,883,446
0.33300	0.15420
852,092	394,572
150,627	69,750
1,002,719	464,322
98%	98%
982,665	455,036



General Fund



CITY OF LLANO
FY 2025
General Fund Budget - 10

Estimated Beginning Fund Balance:				\$ 2,674,565	\$ 2,534,377
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Final	Final	Amended	Projected	Adopted
	Actuals	Actuals	Budget	Actuals	Budget
Revenues:					
General	\$ 2,167,384	\$ 2,286,391	\$ 2,337,481	\$ 2,343,181	\$ 2,401,347
Franchise Taxes	\$ 107,795	\$ 108,659	\$ 98,900	\$ 98,900	\$ 102,800
Licenses & Permits	\$ 58,551	\$ 85,161	\$ 99,240	\$ 99,240	\$ 120,000
JLK Events Center	\$ 21,077	\$ 17,300	\$ 23,000	\$ 14,500	\$ 22,500
JLK Arena	\$ 130,027	\$ 104,819	\$ 155,896	\$ 167,396	\$ 166,500
Swimming Pool	\$ 22,722	\$ 19,111	\$ 27,350	\$ 27,350	\$ 25,500
General Parks	\$ 121,666	\$ 111,766	\$ 129,175	\$ 129,175	\$ 129,900
Golf Course	\$ 392,171	\$ 444,879	\$ 510,100	\$ 510,100	\$ 528,000
Lantex Theater	\$ 4,458	\$ 4,870	\$ 2,000	\$ 2,000	\$ 5,000
Facilities	\$ 76,487	\$ 75,966	\$ 68,700	\$ 68,700	\$ 68,000
Financial	\$ 1,876,128	\$ 1,667,438	\$ 2,184,661	\$ 2,184,661	\$ 1,954,030
Other	\$ 98,518	\$ 255,292	\$ 323,187	\$ 323,187	\$ 296,400
Total Revenues	\$ 5,076,984	\$ 5,181,654	\$ 5,959,690	\$ 5,968,390	\$ 5,819,977
Expenditures:					
City Council	\$ 17,155	\$ 22,472	\$ 37,730	\$ 40,609	\$ 28,930
Administration	\$ 1,082,837	\$ 1,625,935	\$ 1,339,200	\$ 1,386,063	\$ 1,226,165
Main Street	\$ 114,937	\$ 125,818	\$ 128,210	\$ 132,765	\$ 113,125
Police	\$ 971,974	\$ 991,980	\$ 1,343,139	\$ 1,343,139	\$ 1,259,899
Municipal Court	\$ 110,304	\$ 161,228	\$ 139,120	\$ 139,350	\$ 141,590
Code Enforcement	\$ 88,865	\$ 168,279	\$ 212,724	\$ 214,744	\$ 206,180
Fire Department	\$ 129,319	\$ 157,231	\$ 157,470	\$ 163,906	\$ 163,770
Parks & Recreation	\$ 341,079	\$ 417,872	\$ 438,918	\$ 435,136	\$ 433,925
Swimming Pool	\$ 48,351	\$ 62,994	\$ 67,690	\$ 67,690	\$ 69,790
Badu RV Park	\$ 12,039	\$ 5,376	\$ 8,000	\$ 5,500	\$ 5,800
Robinson RV Park	\$ 44,836	\$ 41,401	\$ 45,045	\$ 46,545	\$ 47,770
Depot Museum	\$ 27,680	\$ 8,305	\$ 11,050	\$ 11,050	\$ 16,050
JLK Arena	\$ 201,790	\$ 204,012	\$ 366,483	\$ 368,858	\$ 270,630
Lantex Theater	\$ 34,397	\$ 46,033	\$ 36,017	\$ 37,060	\$ 39,165
Golf Course	\$ 568,877	\$ 639,032	\$ 685,370	\$ 687,715	\$ 680,005
Streets	\$ 301,274	\$ 455,386	\$ 654,564	\$ 650,548	\$ 1,289,590
Capital Purchases	\$ 840,352	\$ -	\$ 305,261	\$ 377,900	\$ -
Total Expenditures	\$ 4,936,066	\$ 5,133,354	\$ 5,975,991	\$ 6,108,578	\$ 5,992,384
Revenues Less Expenditures	\$ 140,918	\$ 48,300	\$ (16,301)	\$ (140,188)	\$ (172,407)
Less Additional Capital Items					\$ 318,895
Net Revenues over Expenses					\$ (491,302)
Estimated Ending Fund Balance:				\$ 2,534,377	\$ 2,043,075
Less: Restricted Reserve Fund Balance - 25% of net operating expenditures				\$ 1,417,683	\$ 1,345,722
Estimated Ending Unrestricted Fund Balance:				\$ 1,116,694	\$ 697,352



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budget to FY25
OPERATING REVENUE							
GENERAL							
4101	Property Taxes	769,025	808,933	930,381	930,381	987,947	6.2%
4102	Delinquent Taxes	11,945	8,352	11,400	11,400	10,000	-12.3%
4103	Property Tax - Penalty & Interest	11,026	9,284	10,800	10,800	10,000	-7.4%
4104	Occupational Taxes	4,608	9,230	10,400	10,400	10,400	0.0%
4105	Sales Tax	1,219,618	1,279,217	1,230,000	1,230,000	1,369,000	11.3%
4106	Hotel/Motel Tax	143,886	163,515	135,000	135,000	-	-100.0%
4107	Mixed Drink Tax	7,276	7,859	9,500	15,200	14,000	47.4%
4109	Economic Development Sales	-	-	-	-	-	0.0%
Total	GENERAL	2,167,384	2,286,391	2,337,481	2,343,181	2,401,347	2.7%
FRANCHISE TAX							
4201	Northland Cable	3,257	6,790	4,300	4,300	4,400	2.3%
4203	Telecommunications	26,726	9,899	12,000	12,000	12,800	6.7%
4204	Atmos Gas	22,502	26,611	26,600	26,600	24,000	-9.8%
4205	Garbage	31,910	45,476	35,000	35,000	40,000	14.3%
4206	CTEC	17,900	16,883	18,000	18,000	18,600	3.3%
4207	Tower Lease	5,500	3,000	3,000	3,000	3,000	0.0%
Total	FRANCHISE TAX	107,795	108,659	98,900	98,900	102,800	3.9%
LICENSES & PERMITS							
4401	Licenses - Dog	1,102	518	250	250	400	60.0%
4404	Electric Permits	2,715	6,046	10,000	10,000	13,400	34.0%
4405	Mechanical Permits	1,884	3,470	3,150	3,150	3,000	-4.8%
4406	Plumbing Permits	7,687	8,035	5,500	5,500	5,500	0.0%
4407	No Permit	295	368	-	-	-	0.0%
4410	Building Permit Fees	18,711	37,420	69,600	69,600	88,000	26.4%
4411	Board Petitions	25,192	27,634	8,100	8,100	6,500	-19.8%
4412	Peddler's Permit	280	160	300	300	300	0.0%
4413	Burn Permits	85	105	140	140	200	42.9%
4414	Street & Alley Permits	-	-	100	100	100	0.0%
4415	Plan Reviews	-	-	500	500	500	0.0%
4416	Inspection Fees	-	154	-	-	-	0.0%
4417	Contractor Registration	250	400	850	850	900	5.9%
4418	Highway Banner	350	850	750	750	1,200	60.0%
Total	LICENSES & PERMITS	58,551	85,161	99,240	99,240	120,000	20.9%
JLK EVENTS CENTER							
4480	Events Center Rental	7,400	17,200	14,000	14,000	15,000	7.1%
4481	Events Center Concessions	4,927	100	3,000	500	1,500	-50.0%
4483	Events Center Beer Sales	8,750	-	6,000	-	6,000	0.0%
Total	JLK EVENTS CENTER	21,077	17,300	23,000	14,500	22,500	-2.2%



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JLK ARENA							
4490	Arena Rental	46,555	36,964	40,000	40,000	50,000	25.0%
4491	Stall Rental	38,419	22,147	12,000	12,000	25,000	108.3%
4492	Shavings Sales	14,450	12,019	7,000	7,000	15,500	121.4%
4493	Trailer Parking	18,624	13,567	8,500	8,500	20,000	135.3%
4494	LEDC Contribution	-	-	41,796	41,796	-	-100.0%
4495	Arena Concessions	95	466	2,000	2,000	5,000	150.0%
4496	Arena Beer Sales	4,391	12,486	6,500	6,500	8,000	23.1%
4497	Arena Sponsors	3,940	1,000	31,500	43,000	36,000	14.3%
4498	Arena Memberships	3,553	6,170	6,600	6,600	7,000	6.1%
Total	JLK ARENA	130,027	104,819	155,896	167,396	166,500	6.8%
SWIMMING POOL							
4502	Admissions	11,786	11,771	16,000	16,000	13,000	-18.8%
4503	Concessions	5,146	2,695	5,500	5,500	5,000	-9.1%
4504	Private Parties	1,350	2,730	1,350	1,350	3,000	122.2%
4507	Season Passes	4,440	1,915	4,500	4,500	4,500	0.0%
Total	SWIMMING POOL	22,722	19,111	27,350	27,350	25,500	-6.8%
GENERAL PARKS							
4510	Park Pavilion Rents	3,860	1,370	4,500	4,500	4,500	0.0%
4511	Portable Stage Rental	200	400	400	400	400	0.0%
4512	Event Tent Rental	200	400	500	500	500	0.0%
4513	Ray House Rentals	-	840	-	-	-	0.0%
4514	Camping Fees	1,070	1,060	1,200	1,200	1,500	25.0%
4516	Badu RV Space Rentals	14,460	9,753	12,000	12,000	12,500	4.2%
4517	Robinson RV Space Rentals	101,521	97,210	94,000	94,000	110,000	17.0%
4518	LEDC Contribution	-	-	16,175	16,175	-	-100.0%
4519	Laundromat	356	733	400	400	500	25.0%
Total	GENERAL PARKS	121,666	111,766	129,175	129,175	129,900	0.6%
GOLF COURSE							
4520	Driving Range	13,998	15,514	25,000	25,000	22,000	-12.0%
4521	Cart Rentals	86,998	110,866	151,000	151,000	132,000	-12.6%
4522	Member Fees	76,047	66,542	31,600	31,600	82,000	159.5%
4523	Green Fees	135,333	131,502	176,000	176,000	165,000	-6.3%
4524	Tournaments	-	38,425	42,500	42,500	45,000	5.9%
4526	Merchandise	15,029	15,181	16,000	16,000	16,000	0.0%
4527	Concessions	15,624	23,280	23,000	23,000	21,000	-8.7%
4528	Bottled Water	5,526	-	-	-	-	0.0%
4529	Alcoholic Beverages	43,615	43,570	45,000	45,000	45,000	0.0%
Total	GOLF COURSE	392,171	444,879	510,100	510,100	528,000	3.5%



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LANTEX THEATER							
4552	Facility Rental	4,458	4,870	2,000	2,000	5,000	150.0%
Total	LANTEX THEATER	4,458	4,870	2,000	2,000	5,000	150.0%
FACILITIES							
4581	American Tower Lease	38,930	19,463	20,000	20,000	19,200	-4.0%
4582	Rise Broadband Tower Lease	10,522	10,556	10,500	10,500	10,500	0.0%
4584	Pole Contact Fees	1,772	40,639	37,000	37,000	37,000	0.0%
4588	River Sand Convenience Fees	25,264	5,309	1,200	1,200	1,300	8.3%
Total	FACILITIES	76,487	75,966	68,700	68,700	68,000	-1.0%
FINANCIAL							
4601	Llano County Hot Tax - JLK	-	-	42,000	42,000	-	-100.0%
4603	Fees in Lieu of Tax	1,167,434	1,115,988	1,049,908	1,049,908	960,930	-8.5%
4605	Grant Proceeds	26,176	15,731	78,974	78,974	500,000	533.1%
4606	Administrative Fees	462,670	468,107	479,118	479,118	483,100	0.8%
4612	Rural Fire District Contribution	-	20,000	10,000	10,000	10,000	0.0%
4618	Animal Control Donations	1,439	500	-	-	-	0.0%
4627	Credit Card Payment Fees	3,443	433	-	-	-	0.0%
4630	Insurance Proceeds	30,364	20,350	54,400	54,400	-	-100.0%
4631	Lease Proceeds	179,869	18,244	285,261	285,261	-	-100.0%
4643	Sales of Assets	4,733	8,085	185,000	185,000	-	-100.0%
Total	FINANCIAL	1,876,128	1,667,438	2,184,661	2,184,661	1,954,030	-10.6%
OTHER							
4701	Interest	14,748	149,783	186,000	186,000	180,000	-3.2%
4702	Fines	84,311	59,008	75,000	75,000	75,000	0.0%
4703	Cemetery Lots	13,235	7,925	17,000	17,000	21,000	23.5%
4705	Cemetery Open & Close	2,000	600	2,800	2,800	5,400	92.9%
4709	Time Pmt - Judicial Efficiency	7	8	-	-	-	0.0%
4712	Solar Eclipse Rentals	-	500	23,387	23,387	-	-100.0%
4790	Miscellaneous	(16,307)	37,469	19,000	19,000	15,000	-21.1%
4999	Transfers In	525	-	-	-	-	0.0%
Total	OTHER	98,518	255,292	323,187	323,187	296,400	-8.3%
TOTAL OPERATING REVENUE		5,076,984	5,181,654	5,959,690	5,968,390	5,819,977	-2.3%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
OPERATING EXPENDITURES							
50100	CITY COUNCIL						
101	Salaries & Wages	9,580	9,600	9,600	9,600	9,600	0.0%
104	FICA	757	734	755	734	755	0.0%
107	Clothing	-	-	250	250	250	0.0%
115	Worker's Comp	14	24	25	25	25	0.0%
201	Office Supplies	108	97	300	1,400	300	0.0%
205	Operational Supplies	431	617	400	1,000	600	50.0%
290	Miscellaneous Supplies	307	46	300	300	300	0.0%
307	Office Equipment	(179)	37	1,000	2,200	2,000	100.0%
412	Travel & Training	4,458	8,030	8,000	8,000	8,000	0.0%
420	Dues, Fees, Memberships	48	350	600	600	600	0.0%
425	Election Expense	1,632	2,161	3,500	3,500	3,500	0.0%
426	Professional Fees	-	776	13,000	13,000	3,000	-76.9%
Total	CITY COUNCIL	17,155	22,472	37,730	40,609	28,930	-23.3%
50200	ADMINISTRATION						
101	Salaries & Wages	282,949	315,982	363,100	363,100	375,800	3.5%
102	Longevity	531	417	540	540	900	66.7%
103	Overtime	2,286	765	3,000	3,000	3,000	0.0%
104	FICA	23,011	23,923	28,640	28,640	29,640	3.5%
105	Retirement	41,524	38,601	48,300	48,300	50,030	3.6%
106	Health Insurance	41,697	39,162	50,000	50,000	46,720	-6.6%
107	Clothing	433	(219)	500	500	500	0.0%
109	Long Term Disability	1,068	654	1,350	1,350	1,210	-10.4%
111	Vehicle Allowance	-	5,000	7,200	7,200	7,200	0.0%
115	Worker's Comp	919	921	2,230	2,230	2,230	0.0%
116	Unemployment	15,255	-	-	-	-	0.0%
117	Dental Insurance	3,487	3,374	3,400	3,400	3,640	7.1%
118	Life Insurance	585	141	300	300	300	0.0%
119	Health Reimbursement	1,903	700	-	-	-	0.0%
120	Employee Bonus	-	-	500	550	550	10.0%
201	Office Supplies	9,140	9,300	3,300	3,300	3,300	0.0%
202	Postage	5,028	3,038	5,500	5,500	6,500	18.2%
205	Operational Supplies	1,489	6,887	2,000	2,000	2,400	20.0%
290	Meeting/Party Supplies	4,721	6,637	10,000	10,000	10,000	0.0%
302	M&R - Vehicles	77	-	-	-	-	0.0%
303	M&R - Equipment	716	-	200	200	200	0.0%
305	M&R - Buildings & Grounds	8,806	9,021	26,000	26,000	10,000	-61.5%
306	M&R - Red Top Jail	7,812	12,502	12,600	12,600	15,000	19.0%
307	Copier Lease	1,603	-	-	-	-	0.0%
401	Communications	9,852	13,856	10,400	10,400	17,500	68.3%
402	Electric	5,699	5,610	6,500	6,500	6,500	0.0%
407	Technology	73,735	65,652	107,700	107,700	93,000	-13.6%
412	Travel & Training	15,918	9,091	15,000	15,000	10,000	-33.3%
420	Dues, Fees and Subscriptions	13,444	13,019	14,000	14,000	12,800	-8.6%
421	Printing	-	31	-	-	-	0.0%
426	Professional Fees	127,202	65,574	55,000	55,000	55,000	0.0%
427	Legal Fees	79,155	31,799	75,000	75,000	75,000	0.0%
428	Tax Appraisal Fees	23,679	33,822	36,760	36,760	36,760	0.0%
429	Tax Collection	1,500	2,000	3,000	3,000	3,000	0.0%
430	Advertising	4,865	6,747	7,200	7,200	7,500	4.2%
434	Contract Labor	-	-	7,000	7,000	8,000	14.3%
461	Credit Card Fees	1,679	16	630	630	-	-100.0%
471	Transfer Out	-	583,186	74,000	126,809	112,885	52.5%
501	Insurance - Property	107,415	113,864	149,100	149,100	149,100	0.0%



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503	Insurance - Bond	1,161	1,161	1,200	1,200	1,200	0.0%
506	Bad Debt Expense	-	2,311	-	-	-	0.0%
520	Llano Co Library	4,283	-	4,300	4,300	-	-100.0%
521	H/M Chamber of Commerce	109,334	137,209	100,000	100,000	-	-100.0%
522	H/M Llano Museum	23,212	25,484	20,000	20,000	-	-100.0%
523	Hotel/Motes Tax Distributions	16,937	23,758	17,000	25,000	-	-100.0%
525	Principal Right-to-Use	7,528	8,248	7,550	7,550	7,600	0.7%
526	Interest - Right-to-Use	1,197	893	1,200	1,200	1,200	0.0%
527	HOP Transportation	-	-	58,000	30,000	-	-100.0%
528	Community Support	-	-	-	14,004	50,000	100.0%
602	Buildings & Improvements	-	5,800	-	-	10,000	100.0%
Total	ADMINISTRATION	1,082,837	1,625,935	1,339,200	1,386,063	1,226,165	-8.4%
50250	COMMUNITY DEVELOPMENT						
101	Salaries & Wages	58,765	71,433	73,950	73,950	76,540	3.5%
102	Longevity	-	-	300	300	360	20.0%
104	FICA	4,299	5,186	5,680	5,680	5,890	3.7%
105	Retirement	8,238	9,969	9,580	9,580	9,950	3.9%
106	Health Insurance	10,003	12,386	11,700	11,700	12,545	7.2%
109	Long Term Disability	93	196	275	275	250	-9.1%
115	Worker's Comp	129	142	185	185	195	5.4%
117	Dental Insurance	863	958	820	820	450	-45.1%
118	Life Insurance	160	67	60	60	60	0.0%
120	Employee Bonus	-	-	100	100	110	10.0%
201	Office Supplies	26	40	-	-	-	0.0%
205	Operational Supplies	120	-	-	-	-	0.0%
401	Communications	877	774	775	775	775	0.0%
407	Technology	50	56	-	-	-	0.0%
412	Travel & Training	3,819	3,220	3,000	3,000	3,000	0.0%
420	Dues, Fees and Subscriptions	1,716	1,510	3,000	3,000	3,000	0.0%
426	Professional Fees	-	15,635	18,785	23,340	-	-100.0%
430	Advertising	25,779	4,246	-	-	-	0.0%
Total	COMMUNITY DEVELOPMENT	114,937	125,818	128,210	132,765	113,125	-11.8%
50300	POLICE						
101	Salaries & Wages	556,104	521,970	653,900	653,900	703,590	7.6%
102	Longevity	1,233	1,290	1,530	1,530	1,800	17.6%
103	Overtime	11,883	11,938	20,000	20,000	20,000	0.0%
104	FICA	41,883	40,287	52,280	52,280	56,120	7.3%
105	Retirement	82,300	65,583	88,100	88,100	94,700	7.5%
106	Health Insurance	88,653	68,342	117,050	117,050	85,580	-26.9%
107	Clothing	4,144	4,092	6,000	6,000	6,000	0.0%
108	Certification	-	2,082	7,000	7,000	7,000	0.0%
109	Long Term Disability	809	1,220	2,380	2,380	2,210	-7.1%
115	Worker's Comp	12,974	17,419	22,660	22,660	24,400	7.7%
116	Unemployment	1,409	235	-	-	-	0.0%
117	Dental Insurance	7,205	4,452	7,200	7,200	5,800	-19.4%
118	Life Insurance	1,450	386	600	600	600	0.0%
119	Health Reimbursement	4,083	(1,765)	-	-	-	0.0%
120	Employee Bonus	-	-	1,000	1,000	1,100	10.0%
201	Office Supplies	1,844	965	1,500	1,500	1,500	0.0%
202	Postage	359	134	400	400	400	0.0%
205	Operational Supplies	1,491	1,193	1,500	1,500	1,500	0.0%
206	Animal Control	4,610	1,969	3,500	3,500	3,500	0.0%
210	Fuel	29,627	26,922	38,500	38,500	40,000	3.9%
302	M&R - Vehicles	9,305	12,416	16,250	16,250	16,500	1.5%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
303	M&R - Equipment	20,582	28,821	2,500	2,500	3,000	20.0%
305	M&R - Buildings & Grounds	605	1,033	2,500	2,500	2,500	0.0%
307	M&R - Office Equipment	606	3,117	1,300	1,300	2,000	53.8%
315-05	Hail Damage	13,413	100	11,400	11,400	-	-100.0%
390	Miscellaneous Maintenance	-	-	1,000	1,000	1,000	0.0%
401	Communications	9,953	11,781	13,040	13,040	13,500	3.5%
402	Electric	4,267	4,280	4,300	4,300	4,500	4.7%
407	Technology	10,854	14,225	13,000	13,000	9,000	-30.8%
412	Travel & Training	4,623	6,123	5,000	5,000	9,000	80.0%
420	Dues, Fees and Subscriptions	71	-	1,600	1,600	1,600	0.0%
426	Professional Fees	733	1,884	5,500	5,500	5,500	0.0%
430	Advertising	51	-	1,500	1,500	-	-100.0%
431	Employee Bonus	1,083	-	-	-	-	0.0%
432	Prisoner Board	-	-	1,000	1,000	1,000	0.0%
433	Law Enforcement	3,361	31	4,000	4,000	4,000	0.0%
434	Sheriff's Office Dispatch	26,498	35,330	40,000	40,000	45,000	12.5%
435	Sexual Assault	-	-	750	750	750	0.0%
436	Grant Expense	4,324	1,392	78,974	78,974	7,500	-90.5%
437	County Radio Service	2,700	2,700	4,674	4,674	5,000	7.0%
450	Debt Service - Interest	-	4,145	4,222	4,222	1,910	-54.8%
450-01	Debt Service - Principal	-	59,356	88,528	88,528	61,600	-30.4%
507	Insurance - Police	5,545	5,462	7,247	7,247	7,247	0.0%
525	Principal Right-to-Use	1,307	-	1,992	1,992	1,992	0.0%
526	Interest Right-to-Use	30	-	-	-	-	0.0%
615	Capital Outlay - Vehicles & Equipment	-	31,073	7,762	7,762	-	-100.0%
Total	POLICE	971,974	991,980	1,343,139	1,343,139	1,259,899	-6.2%
50350	MUNICIPAL COURT						
101	Salaries & Wages	67,658	78,819	85,440	85,440	88,430	3.5%
102	Longevity	983	1,041	1,140	1,140	1,200	5.3%
103	Overtime	93	430	-	220	-	0.0%
104	FICA	5,167	5,958	6,680	6,680	6,915	3.5%
105	Retirement	8,013	9,054	9,200	9,200	9,520	3.5%
106	Health Insurance	6,840	8,449	8,170	8,170	8,170	0.0%
108	Certification	-	-	600	600	600	0.0%
109	Long Term Disability	89	199	260	260	230	-11.5%
115	Worker's Comp	156	171	220	220	230	4.5%
117	Dental Insurance	745	753	670	670	685	2.2%
118	Life Insurance	150	58	60	60	60	0.0%
119	Health Reimbursement	700	4,183	-	-	-	0.0%
120	Employee Bonus	-	-	100	110	110	10.0%
190	LEDC Overtime	183	-	-	-	-	0.0%
201	Office Supplies	567	607	650	650	650	0.0%
205	Operational Supplies	95	134	350	350	350	0.0%
307	M&R - Office Equipment	-	2,194	2,200	2,200	2,200	0.0%
401	Communications	452	371	1,000	1,000	360	-64.0%
407	Technology	7,347	5,983	7,900	7,900	7,900	0.0%
412	Travel & Training	1,556	1,740	3,200	3,200	3,200	0.0%
420	Dues, Fees and Subscriptions	130	130	130	130	130	0.0%
421	Printing	50	322	650	650	650	0.0%
427	Legal Fees	7,880	4,660	8,500	8,500	10,000	17.6%
431	Employee Bonus	108	-	-	-	-	0.0%
460	Credit Card Fee	1,341	2,403	2,000	2,000	-	-100.0%
506	Bad Debt Expense	-	33,568	-	-	-	0.0%
Total	MUNICIPAL COURT	110,304	161,228	139,120	139,350	141,590	1.8%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
50400	CODE ENFORCEMENT						
101	Salaries & Wages	49,016	69,096	89,720	89,720	92,860	3.5%
102	Longevity	367	105	-	-	-	0.0%
103	Overtime	188	551	1,000	1,000	1,000	0.0%
104	FICA	3,207	5,111	7,050	7,050	7,300	3.5%
105	Retirement	7,316	9,646	11,900	11,900	12,290	3.3%
106	Health Insurance	14,954	14,284	16,400	16,400	16,330	-0.4%
107	Clothing	409	524	1,000	1,000	1,440	44.0%
108	Certification	-	-	1,200	1,200	1,200	0.0%
109	Long Term Disability	87	184	333	333	300	-9.9%
115	Worker's Comp	195	264	1,951	1,951	2,020	3.5%
117	Dental Insurance	1,194	799	850	850	900	5.9%
118	Life Insurance	140	52	120	120	120	0.0%
119	Health Reimbursement	64	700	-	-	-	0.0%
120	Employee Bonus	-	-	200	220	220	10.0%
201	Office Supplies	201	477	500	500	500	0.0%
202	Postage	7	-	100	100	100	0.0%
204	Small Tools	12	-	100	100	100	0.0%
205	Operational Supplies	266	-	100	100	100	0.0%
210	Fuel	687	2,399	2,200	2,200	2,800	27.3%
302	M&R - Vehicles	66	384	2,000	2,000	2,000	0.0%
307	M&R - Office Equipment	173	375	600	600	800	33.3%
315-01	TML Hail Damage	-	-	12,100	12,100	-	-100.0%
401	Communications	1,144	1,553	2,000	2,000	2,000	0.0%
407	Technology	1,696	26,637	14,000	16,000	14,000	0.0%
412	Travel & Training	860	782	3,000	3,000	3,500	16.7%
420	Dues, Fees and Subscriptions	438	150	1,000	1,000	1,000	0.0%
421	Printing	-	-	300	300	300	0.0%
426	Professional Fees	303	25,393	27,500	27,500	27,500	0.0%
427	Legal Fees	220	231	500	500	500	0.0%
431	Employee Bonus	108	-	-	-	-	0.0%
435	Clean Up	5,547	8,581	15,000	15,000	15,000	0.0%
Total	CODE ENFORCEMENT	88,865	168,279	212,724	214,744	206,180	-3.1%
50500	FIRE DEPARTMENT						
101	Salaries & Wages	3,170	12,014	12,000	12,000	12,000	0.0%
104	FICA	228	918	920	920	920	0.0%
110	Attendance Fees	1,000	-	1,000	1,000	-	-100.0%
115	Worker's Compensation	4,226	4,509	4,550	9,016	10,000	119.8%
201	Office Supplies	58	965	1,500	1,500	1,500	0.0%
204	Small Tools	-	-	1,000	1,000	1,000	0.0%
205	Operational Supplies	1,489	1,973	1,500	1,500	1,500	0.0%
210	Fuel	475	574	2,000	2,000	2,000	0.0%
302	M&R - Vehicles	1,022	6,242	5,000	5,000	5,000	0.0%
303	M&R - Equipment	23,928	40,803	25,000	25,000	25,000	0.0%
305	M&R - Building and Grounds	-	143	10,000	10,000	10,000	0.0%
317	M&R - Office Equipment	716	2,394	1,000	1,870	1,000	0.0%
401	Communications	1,072	2,664	2,400	3,500	4,000	66.7%
402	Electric	2,932	3,069	2,500	2,500	2,800	12.0%
405	Gas	2,556	3,208	3,800	3,800	3,800	0.0%
412	Travel & Training	-	-	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	12,055	10,900	9,600	9,600	8,000	-16.7%
451	Debt Service - Principal	45,126	46,281	47,700	47,700	49,250	3.2%
530	Firemen's Pension	27,667	18,975	19,000	19,000	19,000	0.0%
Total	FIRE DEPARTMENT	129,319	157,231	157,470	163,906	163,770	4.0%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
50600	PARKS & RECREATION						
101	Salaries & Wages	188,331	195,544	218,220	218,220	234,940	7.7%
102	Longevity	1,837	1,954	2,460	2,460	2,580	4.9%
103	Overtime	3,233	3,243	2,500	4,700	2,500	0.0%
104	FICA	14,501	15,124	17,300	17,300	18,545	7.2%
105	Retirement	28,258	25,915	29,100	29,100	31,350	7.7%
106	Health Insurance	33,755	32,425	63,700	47,000	45,200	-29.0%
107	Clothing	2,526	2,128	3,250	3,250	3,250	0.0%
108	Certification	301	300	2,400	2,400	2,400	0.0%
109	Long Term Disability	291	428	810	810	755	-6.8%
115	Worker's Comp	4,303	2,705	4,840	5,057	5,200	7.4%
116	Unemployment	614	2,261	-	-	-	0.0%
117	Dental Insurance	2,167	2,099	4,000	4,000	2,710	-32.3%
118	Life Insurance	422	167	300	300	300	0.0%
119	Health Reimbursement	2,100	-	-	-	-	0.0%
120	Employee Bonus	-	-	500	500	545	9.0%
201	Office Supplies	-	-	50	50	50	0.0%
204	Small Tools	247	856	500	500	500	0.0%
205	Operational Supplies	3,670	5,746	3,500	5,800	7,500	114.3%
206	Splash Pad Chemicals	-	-	5,000	5,000	6,000	20.0%
210	Fuel	12,306	9,292	10,000	13,725	13,800	38.0%
302	M&R - Vehicles	2,315	2,503	3,000	3,000	2,500	-16.7%
303	M&R - Equipment	3,972	2,561	4,500	4,500	6,000	33.3%
304	M&R - Machinery	173	-	-	-	-	0.0%
305	M&R - Building and Grounds	4,439	21,254	15,000	16,000	15,000	0.0%
306	Ballfield Maintenance	9,000	10,206	10,000	15,000	15,000	50.0%
307	Dog Park	400	425	1,000	1,000	1,000	0.0%
308	Splash Pad Main	5,430	14,261	2,500	2,500	5,000	100.0%
315-01	2018 Flood - TML	1,920	-	-	-	-	0.0%
401	Communications	1,855	2,039	3,000	3,000	2,500	-16.7%
402	Electric	4,442	6,535	6,000	7,000	7,500	25.0%
412	Travel & Training	-	2,604	1,213	1,213	1,200	-1.1%
420	Dues, Fees and Subscriptions	-	100	100	1	100	0.0%
426	Professional Fees	7,675	172	7,500	-	-	-100.0%
430	Advertising	54	-	-	-	-	0.0%
431	Employee Bonus	541	-	-	-	-	0.0%
434	Contract Labor	-	-	500	500	-	-100.0%
490	Miscellaneous Services	-	-	-	3,500	-	0.0%
621	Other	-	55,025	-	-	-	0.0%
623	Moore Rec Facility	-	-	16,175	17,750	-	-100.0%
Total	PARKS & RECREATION	341,079	417,872	438,918	435,136	433,925	-1.1%
50601	SWIMMING POOL						
101	Salaries & Wages	26,282	33,522	29,050	29,050	30,060	3.5%
103	Overtime	17	3,536	1,000	1,000	1,000	0.0%
104	FICA	2,012	2,412	2,230	2,230	2,300	3.1%
115	Worker's Comp	407	514	660	660	680	3.0%
201	Office Supplies	-	91	-	-	150	100.0%
203	Concessions	3,248	2,274	3,500	3,500	3,500	0.0%
205	Operational Supplies	13,709	10,931	15,000	15,000	15,000	0.0%
303	M&R - Equipment	229	1,442	2,000	2,000	2,000	0.0%
305	M&R - Building and Grounds	(1,542)	4,706	10,000	10,000	10,000	0.0%
401	Communications	458	338	500	500	600	20.0%
402	Electric	3,532	-	3,000	3,000	3,000	0.0%
412	Travel & Training	-	527	750	750	1,500	100.0%
426	Professional Services	-	2,700	-	-	-	0.0%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
Total	SWIMMING POOL	48,351	62,994	67,690	67,690	69,790	3.1%
50602	BADU RV PARK						
305	M&R - Building and Grounds	-	85	1,000	1,000	1,000	0.0%
315-05	Hail Damage - TML	5,007	-	-	-	-	0.0%
402	Electric	1,441	2,122	1,500	1,500	1,800	20.0%
436	RV Space Mgmt Fee	5,591	3,170	5,500	3,000	3,000	-45.5%
Total	BADU RV PARK	12,039	5,376	8,000	5,500	5,800	-27.5%
50604	ROBINSON RV PARK						
101	Salaries & Wages	8,951	9,277	9,300	9,300	9,600	3.2%
104	FICA	934	932	1,070	1,070	1,095	2.3%
115	Worker's Comp	70	225	225	225	25	-88.9%
201	Office Supplies	-	-	50	50	50	0.0%
205	Operational Supplies	253	570	400	400	600	50.0%
303	M&R - Equipment	170	96	300	300	400	33.3%
305	M&R - Building and Grounds	2,442	1,085	2,500	2,500	2,500	0.0%
401	Communications	2,590	4,067	4,100	4,100	5,000	22.0%
402	Electric	25,386	18,988	22,000	22,000	22,000	0.0%
405	Propane	1,973	2,391	2,500	2,500	2,000	-20.0%
407	Technology	-	599	500	500	500	0.0%
460	Credit Card Fees	2,069	3,171	2,100	3,600	4,000	90.5%
Total	ROBINSON RV PARK	44,836	41,401	45,045	46,545	47,770	6.0%
50605	DEPOT MUSEUM						
205	Operational Supplies	-	16	300	300	300	0.0%
305	M&R - Building and Grounds	8,047	5,008	5,400	5,400	10,400	92.6%
315-05	Ice Storm - TML	16,000	-	-	-	-	0.0%
401	Communications	440	3,281	3,000	3,000	3,000	0.0%
434	Contract Labor	3,193	-	2,350	2,350	2,350	0.0%
Total	DEPOT MUSEUM	27,680	8,305	11,050	11,050	16,050	45.2%
50606	JLK ARENA						
101	Salaries & Wages	79,634	86,484	113,048	113,048	125,540	11.1%
103	Overtime	1,654	760	-	1,000	-	0.0%
104	FICA	5,789	6,380	8,670	8,670	9,620	11.0%
105	Retirement	10,522	12,144	11,600	11,600	11,710	0.9%
106	Health Insurance	11,616	22,234	21,120	21,120	32,900	55.8%
109	Long Term Disability	64	332	280	280	250	-10.7%
115	Worker's Comp	2,689	2,745	2,745	3,200	3,360	22.4%
117	Dental Insurance	820	1,228	1,100	1,100	2,240	103.6%
118	Life Insurance	161	115	120	120	120	0.0%
119	Health Reimbursement	2,800	620	-	1,400	-	0.0%
120	Employee Bonus	-	-	200	220	220	10.0%
201	Office Supplies	137	176	200	400	400	100.0%
203	Concessions	-	18	-	-	-	0.0%
204	Small Tools	154	895	500	500	300	-40.0%
205	Operational Supplies	2,234	5,479	6,500	6,500	2,700	-58.5%
206	Shavings	9,237	8,003	8,000	4,000	9,900	23.8%
209	Alcoholic Beverages	9,495	4,461	9,000	9,000	10,220	13.6%
210	Fuel	5,374	4,182	5,000	5,000	5,000	0.0%
302	M&R - Vehicles	193	314	500	500	250	-50.0%
303	M&R - Equipment	6,241	5,931	8,000	8,000	8,000	0.0%
305	M&R - Building and Grounds	6,656	9,313	15,000	15,000	12,000	-20.0%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
401	Communications	682	1,491	1,500	3,000	4,000	166.7%
402	Electric	34,228	28,612	32,000	32,000	28,000	-12.5%
405	Propane	2,827	1,531	3,500	3,500	2,400	-31.4%
407	Technology	-	539	-	-	-	0.0%
412	Travel & Training	-	-	1,000	1,000	500	-50.0%
420	Dues, Fees and Subscriptions	175	28	2,100	2,150	1,000	-52.4%
430	Advertising	-	-	-	1,750	-	0.0%
431	Employee Bonus	108	-	-	-	-	0.0%
601	Capital Outlay	8,300	-	114,800	114,800	-	-100.0%
Total	JLK ARENA	201,790	204,012	366,483	368,858	270,630	-26.2%
50601	LANTEX THEATER						
101	Salaries	2,530	13,123	13,370	13,370	13,840	3.5%
104	FICA	194	1,101	1,030	1,030	1,060	2.9%
115	Worker's Comp	70	438	60	60	65	8.3%
201	Office Supplies	-	3	100	100	100	0.0%
203	Concessions	26	-	-	-	-	0.0%
205	Operational Supplies	229	1,882	3,500	3,500	3,500	0.0%
209	Alcoholic Beverages	2,158	-	-	-	-	0.0%
303	M&R - Equipment	6,994	4,351	3,500	3,500	3,500	0.0%
305	M&R - Building and Grounds	2,114	4,608	2,500	2,500	2,500	0.0%
401	Communications	1,459	2,311	2,085	2,500	2,500	19.9%
402	Electric	5,069	5,931	4,000	4,300	5,000	25.0%
405	Gas	2,442	3,483	3,100	3,100	3,100	0.0%
407	Technology	281	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	-	-	2,272	2,600	1,000	-56.0%
426	Professional Fees	10,831	800	-	-	-	0.0%
430	Advertising	-	-	-	-	2,500	100.0%
602	Capital Outlay	-	8,000	-	-	-	0.0%
Total	LANTEX THEATER	34,397	46,033	36,017	37,060	39,165	8.7%
50650	GOLF COURSE						
101	Salaries & Wages	213,221	239,069	277,220	277,220	275,000	-0.8%
102	Longevity	997	1,059	2,460	2,460	1,740	-29.3%
103	Overtime	3,407	3,970	3,000	3,000	3,000	0.0%
104	FICA	16,050	18,258	21,750	21,750	21,500	-1.1%
105	Retirement	27,554	28,666	30,500	30,500	31,450	3.1%
106	Health Insurance	30,341	34,620	32,800	32,800	32,100	-2.1%
107	Clothing	-	45	1,000	1,000	1,000	0.0%
108	Certification	301	300	1,200	1,200	1,200	0.0%
109	Long Term Disability	321	668	580	580	515	-11.2%
115	Worker's Comp	4,257	4,893	6,870	6,870	6,800	-1.0%
117	Dental Insurance	3,340	2,663	2,600	2,600	2,420	-6.9%
118	Life Insurance	501	191	240	240	240	0.0%
119	Health Reimbursement	759	700	-	2,800	-	0.0%
120	Employee Bonus	-	-	400	325	440	10.0%
201	Office Supplies	254	262	400	400	300	-25.0%
202	Postage	125	-	200	200	200	0.0%
203	Concessions	1,858	-	-	-	-	0.0%
203-01	Food & Snacks	5,171	7,165	8,000	8,000	7,000	-12.5%
203-02	Non Alcoholic Drinks	6,760	8,639	8,000	8,000	9,000	12.5%
204	Small Tools	1,312	-	1,000	1,000	1,000	0.0%
205	Operational Supplies	1,936	2,293	2,000	2,000	2,000	0.0%
207	Pro Shop Inventory	6,314	11,553	8,000	12,000	15,000	87.5%
209	Alcoholic Beverages	22,773	19,630	25,000	25,000	20,000	-20.0%
210	Fuel	13,598	11,105	14,000	6,000	6,000	-57.1%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
302	M&R - Vehicles	88	40	100	200	400	300.0%
303	M&R - Equipment	14,527	8,463	15,000	15,000	15,000	0.0%
304	M&R - Machinery	-	1,375	-	-	-	0.0%
305	M&R - Buildings & Grounds	2,878	3,837	4,500	4,500	5,400	20.0%
306	M&R - Course	12,801	-	-	-	-	0.0%
306-01	Fertilizer	13,833	17,510	34,000	34,000	34,000	0.0%
306-02	Chemicals	33,483	48,462	54,000	54,000	54,000	0.0%
306-03	Top Dressing, Sand, Soil	1,576	2,610	3,000	3,000	3,000	0.0%
306-04	Irrigation Repairs	950	10,430	3,000	3,000	4,000	33.3%
306-05	Irrigation Supplies	884	217	1,500	1,500	2,000	33.3%
306-06	Course Supplies	445	2,605	2,000	2,000	2,000	0.0%
306-07	Overseeding, Sod	2,046	4,505	8,000	8,000	6,000	-25.0%
307	M&R - Golf Carts	8	-	1,500	1,500	1,500	0.0%
315-05	Hail Damage	4,541	-	-	-	-	0.0%
401	Communications	6,156	6,531	5,000	5,000	6,000	20.0%
402	Electric	17,462	16,095	17,500	17,500	17,500	0.0%
407	Technology	928	948	1,000	1,000	1,000	0.0%
412	Travel & Training	969	718	1,250	1,250	1,000	-20.0%
416	Cart Lease - Interest	2,531	3,353	27,000	27,000	27,000	0.0%
416-01	Cart Lease - Principal	22,741	16,465	-	-	-	0.0%
417	Rental of Equipment	1,676	1,508	1,500	1,500	1,500	0.0%
420	Dues, Fees and Subscriptions	1,374	1,284	2,800	2,820	1,800	-35.7%
431	Employee Bonus	433	-	-	-	-	0.0%
434	Contract Labor	49,500	49,469	49,500	49,500	49,500	0.0%
460	Credit Card Fee	7,948	9,322	6,000	9,500	9,500	58.3%
602	Capital Outlay	7,948	37,537	-	-	-	0.0%
Total	GOLF COURSE	568,877	639,032	685,370	687,715	680,005	-0.8%
50800	STREET						
101	Salaries & Wages	90,772	81,280	160,000	160,000	206,390	29.0%
102	Longevity	237	301	-	-	-	0.0%
103	Overtime	399	286	2,000	2,000	2,500	25.0%
104	FICA	6,976	6,224	12,500	12,500	16,200	29.6%
105	Retirement	10,950	10,958	21,000	21,000	24,190	15.2%
106	Health Insurance	19,950	13,611	31,000	31,000	32,660	5.4%
107	Clothing	1,627	1,102	2,600	2,600	2,600	0.0%
108	Certification	-	-	900	900	2,400	166.7%
109	Long Term Disability	658	152	550	550	590	7.3%
115	Worker's Comp	7,270	3,451	5,200	5,200	9,680	86.2%
116	Unemployment	1,312	-	-	-	-	0.0%
117	Dental Insurance	1,309	1,529	5,650	1,600	2,700	-52.2%
118	Life Insurance	558	88	240	240	240	0.0%
120	Employee Bonus	-	-	400	434	440	10.0%
204	Small Tools	4,933	6,378	3,000	3,000	5,000	66.7%
205	Operational Supplies	2,477	2,026	10,000	10,000	10,000	0.0%
205-01	Street Repair	6,204	1,224	15,000	15,000	15,000	0.0%
205-02	Cold Mix	-	21,668	50,000	50,000	52,000	4.0%
205-03	Street Signage	1,944	4,111	20,000	20,000	20,000	0.0%
210	Fuel	15,152	12,721	16,000	16,000	18,000	12.5%
302	M&R - Vehicles	6,399	6,833	6,000	6,000	7,500	25.0%
303	M&R - Equipment	4,311	14,526	7,000	7,000	10,000	42.9%
304	M&R - Machinery	33,429	51,194	25,000	25,000	32,500	30.0%
305	M&R - Buildings & Grounds	759	3,677	1,000	1,000	2,500	150.0%
315-05	Hail Damage - TML	6,822	-	-	-	-	0.0%
320	Drainage	-	2,255	26,000	26,000	50,000	92.3%
401	Communications	1,736	2,575	2,900	2,900	3,300	13.8%
402	Electric	5,315	4,181	800	800	1,000	25.0%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Projected to FY25
405	Gas	654	805	700	700	700	0.0%
412	Travel & Training	95	272	1,000	1,000	1,000	0.0%
416	Rental of Equipment	135	-	500	500	7,500	1400.0%
420	Dues, Fees, & Memberships	-	-	100	100	-	-100.0%
431	Employee Bonus	217	-	-	-	-	0.0%
450	Debt Service - Interest	2,182	1,070	14,291	14,291	15,000	5.0%
450-01	Debt Service - Principal	51,030	36,021	87,233	87,233	53,000	-39.2%
603	Streets	-	78,868	101,000	101,000	85,000	-15.8%
604	Curbs & Gutters	15,464	20,720	25,000	25,000	50,000	100.0%
615	Vehicles & Equipment	-	65,278	-	-	-	0.0%
621	Other	-	-	-	-	550,000	100.0%
Total	STREETS	301,274	455,386	654,564	650,548	1,289,590	97.0%
TOTAL OPERATING EXPENDITURES		<u>4,095,714</u>	<u>5,133,354</u>	<u>5,670,730</u>	<u>5,730,678</u>	<u>5,992,384</u>	5.7%



CITY OF LLANO
FY 2025
General Fund Budget - 10

Account Code	FY 2025 Adopted Budget
CAPITAL PURCHASES	
POLICE	
RMS/MobileDT/Eticket (\$27,000 per year after)	63,300
1 Police Vehicle	60,000
JLK	
Tractor	60,000
GOLF COURSE	
Greens Mower	48,620
Utility Cart	13,323
Golf Lift	13,652
STREETS	
1 Ton Service Bed Truck(replace existing flat bed)	60,000
TOTAL CAPITAL PURCHASES	<u>318,895</u>



Utility Fund



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Estimated Beginning Cash Balance:						\$ 3,091,483	\$ 2,118,012
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025		
	Final	Final	Amended	Projected	Adopted		
	Actuals	Actuals	Budget	Actuals	Budget		
Revenues:							
Electric	\$ 4,879,082	\$ 5,059,375	\$ 5,030,947	\$ 5,030,947	\$ 5,223,840		
Water Service Charges	\$ 1,507,528	\$ 1,832,821	\$ 2,143,500	\$ 2,146,753	\$ 1,931,000		
Wastewater Service Charges	\$ 1,615,633	\$ 1,716,057	\$ 1,784,000	\$ 1,784,000	\$ 1,768,000		
Solid Waste Service Charges	\$ 979,658	\$ 1,097,609	\$ 1,130,650	\$ 1,140,000	\$ 1,161,000		
Other	\$ 1,197,827	\$ 1,117,460	\$ 1,229,495	\$ 1,267,222	\$ 478,150		
Total Revenues	\$ 10,179,727	\$ 10,823,323	\$ 11,318,592	\$ 11,368,922	\$ 10,561,990		
Expenditures:							
Administration	\$ 860,489	\$ 922,245	\$ 933,878	\$ 868,778	\$ 834,170		
Recycling Center	\$ 177,236	\$ 167,340	\$ 200,012	\$ 198,226	\$ 214,010		
Sanitation	\$ 718,545	\$ 737,085	\$ 753,520	\$ 805,520	\$ 801,867		
Water Plant	\$ 838,976	\$ 896,747	\$ 873,355	\$ 873,355	\$ 904,826		
Water Distribution	\$ 648,533	\$ 910,324	\$ 1,286,689	\$ 1,286,688	\$ 1,333,554		
Sewer Plant	\$ 820,519	\$ 831,822	\$ 918,652	\$ 925,047	\$ 927,155		
Sewer Collection	\$ 423,803	\$ 485,893	\$ 827,556	\$ 844,718	\$ 884,965		
Electric	\$ 4,190,313	\$ 4,594,375	\$ 4,566,741	\$ 4,548,014	\$ 4,626,204		
Capital Purchases	\$ -	\$ -	\$ 4,521,301	\$ 1,992,047	\$ -		
Total Expenditures	\$ 8,678,413	\$ 9,545,831	\$ 14,881,704	\$ 12,342,393	\$ 10,526,751		
Revenues Less Expenditures			(3,563,112)	\$ (973,471)	\$ 35,239		
Additional Capital Items					\$ 205,000		
					\$ (169,761)		
Capital Items Carried Forward From FY24				(Paid with Bond Funds)	\$ 1,941,000		
Estimated Ending Fund Balance:					\$ 2,118,012	\$ 1,948,251	
Less: Restricted Reserves (3 months expenditures)					2,318,701	2,348,326	
Estimated Ending Unrestricted Cash Balance:					\$ (200,689)	\$ (400,075)	



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
OPERATING REVENUE							
ELECTRIC							
4101	Electric Service Fees	4,679,855	4,856,351	4,958,896	4,958,896	5,206,840	5.0%
4110	Electric Tap Fees	52,707	24,440	15,000	15,000	15,000	0.0%
4112	Amp - Average Monthly Payment	607	-	-	-	-	0.0%
4113	LCRA Under Recovery Receipts	133,313	173,605	56,051	56,051	-	-100.0%
4114	Pole Attachment Permits	600	-	-	-	-	0.0%
4151	Electric System Upgrades	12,000	4,979	1,000	1,000	2,000	100.0%
Total	ELECTRIC	4,879,082	5,059,375	5,030,947	5,030,947	5,223,840	3.8%
WATER - PRODUCTION/DISTRIBUTION							
4102	Water Service Fees	1,467,878	1,782,636	1,781,000	1,781,000	1,879,000	5.5%
4120	Water Tap Fees	37,650	35,435	35,000	35,000	35,000	0.0%
4152	TSU Lease	-	2,250	9,000	9,000	9,000	0.0%
4220	Water Tap Evaluation	2,000	2,000	4,000	4,000	8,000	100.0%
4512	CDBG Grant	-	10,500	314,500	317,753	-	-100.0%
Total	WATER - PRODUCTION	1,507,528	1,832,821	2,143,500	2,146,753	1,931,000	-9.9%
WASTEWATER - TREATMENT/DISTRIBUTION							
4103	Sewer Service Fees	1,555,698	1,670,953	1,740,000	1,740,000	1,720,000	-1.1%
4121	Sewer Tap Fees	51,935	40,550	35,000	35,000	35,000	0.0%
4127	Reclaimed Water Sales	-	554	5,000	5,000	5,000	0.0%
4221	Sewer Tap Evaluation	8,000	4,000	4,000	4,000	8,000	100.0%
Total	WASTEWATER - TREATMENT/DISTRIE	1,615,633	1,716,057	1,784,000	1,784,000	1,768,000	-0.9%
SOLID WASTE - CUSTOMER CONVIENCE							
4104	Garbage Fees	877,373	967,390	991,000	991,000	1,008,000	1.7%
4108	Reclamation Center	102,285	130,219	139,650	149,000	153,000	9.6%
Total	SOLID WASTE - CUSTOMER CONVIEN	979,658	1,097,609	1,130,650	1,140,000	1,161,000	2.7%
OTHER							
4106	Administration Revenue	93,396	72,291	90,000	81,000	80,000	-11.1%
4107	Miscellaneous revenue	105,285	1,000	900	1,000	-	-100.0%
4126	Customer Service Inspection	200	650	-	375	650	100.0%
4150	Hay Contract Revenue	11,448	4,128	10,000	10,000	10,000	0.0%
4627	Credit Card Fees	26,131	30,075	29,000	34,000	34,000	17.2%
4630	Insurance Proceeds	8,587	116,142	42,320	47,572	-	0.0%
4640	Loan Proceeds	-	-	694,000	694,000	-	100.0%
4643	Sale of Assets	-	46,221	13,275	13,275	-	0.0%
4701	Interest	4,065	343,065	350,000	384,000	350,000	0.0%
4790	Miscellaneous Income	-	3,940	-	2,000	3,500	0.0%
4794	American Rescue Plan	433,254	-	-	-	-	0.0%
4999	Transfer In	515,462	499,948	-	-	-	0.0%
Total	OTHER	1,197,827	1,117,460	1,229,495	1,267,222	478,150	-61.1%
Total	TOTAL OPERATING REVENUE	10,179,727	10,823,323	11,318,592	11,368,922	10,561,990	-6.7%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
OPERATING EXPENDITURES							
51100	ADMINISTRATION						
101	Salaries & Wages	143,824	170,206	82,210	82,210	85,080	3.5%
102	Longevity	1,143	1,182	-	-	-	0.0%
103	Overtime	1,006	1,985	5,000	5,000	5,000	0.0%
104	FICA	11,157	13,698	6,690	6,690	6,910	3.3%
105	Retirement	8,835	17,794	11,250	11,250	11,650	3.6%
106	Health Insurance	28,158	34,729	19,900	27,000	24,620	23.7%
107	Clothing	1,208	1,812	1,000	1,000	1,000	0.0%
108	Certification	1,506	3,362	-	-	-	0.0%
109	Long Term Disability	198	475	310	310	280	-9.7%
115	Worker's Compensation	779	2,154	220	220	230	4.5%
116	Unemployment	355	-	-	-	-	0.0%
117	Dental Insurance	2,023	2,521	1,800	1,800	1,510	-16.1%
118	Life Insurance	344	156	120	125	120	0.0%
119	Health Reimbursement Arrangement	6,358	1,400	-	-	-	0.0%
120	Employee Bonus	-	-	200	220	220	10.0%
201	Office Supplies	9,431	1,689	1,000	1,100	2,000	100.0%
202	Postage	11,732	14,274	12,500	12,500	12,500	0.0%
205	Operational Supplies	532	-	1,000	1,000	1,000	0.0%
210	Fuel	4,680	6,346	-	-	-	0.0%
290	Miscellaneous	57	-	-	-	-	0.0%
302	M&R - Vehicle	1,073	2,321	-	-	-	0.0%
307	M&R - Office Equipment	24,309	5,034	5,000	2,500	2,500	-50.0%
315-05	TML - Hail Damage	-	255	-	-	-	0.0%
401	Communications	2,072	3,505	3,560	2,000	2,400	-32.6%
407	Technology	8,306	29,908	28,000	29,500	31,000	10.7%
412	Travel & Training	2,559	343	-	1,795	5,000	100.0%
420	Dues, Fees and Subscriptions	375	1,725	-	300	-	0.0%
426	Professional Fees	5,868	37,405	142,000	92,000	65,000	-54.2%
428	Collection Fees	(150)	(263)	500	500	-	-100.0%
430	Advertising	-	-	200	200	-	-100.0%
431	Employee Bonus	325	-	-	-	-	0.0%
434	Contract Labor	6,200	-	-	-	-	0.0%
435	Bond Agent Fees	-	2,000	2,000	2,000	2,000	0.0%
450	Debt Service - Interest	7,348	4,102	5,500	1,000	12,300	123.6%
450-01	Debt Service - Principal	-	-	87,000	66,640	35,300	-59.4%
460	Credit Card Fees	29,013	34,548	27,000	30,000	34,000	25.9%
550	Fee in Lieu of Tax	10,444	7,965	10,800	10,800	9,450	-12.5%
552	Administrative Fees	462,670	468,107	479,118	479,118	483,100	0.8%
560	Bad Debt Expense	25,087	11,416	-	-	-	0.0%
561	Depreciation Expense	41,664	40,090	-	-	-	0.0%
Total	ADMINISTRATION	860,489	922,245	933,878	868,778	834,170	-10.7%
51200	CUSTOMER CONVIENCE CENTER						
101	Salaries & Wages	34,094	40,352	50,290	50,290	52,050	3.5%
102	Longevity	712	771	900	900	960	6.7%
103	Overtime	805	1,086	1,500	1,000	1,500	0.0%
104	FICA	2,615	2,740	4,040	3,800	4,180	3.5%
105	Retirement	1,918	3,844	6,375	6,375	6,600	3.5%
106	Health Insurance	11,126	12,606	13,000	13,000	12,545	-3.5%
107	Clothing	285	193	1,000	800	775	-22.5%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
109	Long Term Disability	63	107	180	180	160	-11.1%
115	Worker's Compensation	1,689	2,128	2,885	2,362	2,980	3.3%
117	Dental Insurance	771	629	700	700	690	-1.4%
118	Life Insurance	86	49	60	60	60	0.0%
120	Employee Bonus	-	-	100	109	110	10.0%
201	Office Supplies	443	302	500	500	500	0.0%
204	Small Tools	-	132	100	100	100	0.0%
205	Operational Supplies	36	129	100	100	100	0.0%
210	Fuel	-	3,435	1,800	1,500	1,500	-16.7%
303	M&R - Equipment	85	303	500	500	500	0.0%
304	M&R - Machinery	17,194	3,709	5,000	5,000	5,000	0.0%
305	M&R - Building and Grounds	2,907	2,344	1,500	1,500	1,500	0.0%
401	Communications	1,665	1,374	1,632	2,100	2,000	22.5%
402	Electric	921	823	1,200	1,200	1,200	0.0%
404	Disposal Fees	79,443	66,378	70,000	70,000	75,000	7.1%
407	Technology	431	451	-	-	1,000	100.0%
426	Professional Fees	19,500	20,539	20,000	20,000	25,000	25.0%
431	Employee Bonus	108	108	-	-	-	0.0%
460	Credit Card Fees	-	1,995	3,000	2,500	2,500	-16.7%
561	Depreciation Expense	339	814	-	-	-	0.0%
602	Capital Outlay	-	-	13,650	13,650	15,500	13.6%
Total	CUSTOMER CONVIENCE CENTER	177,236	167,340	200,012	198,226	214,010	7.0%
51201	SANITATION						
404	Disposal Fees	686,478	705,010	723,000	775,000	775,000	7.2%
550	Fee in Lieu of Taxes	32,067	32,075	30,520	30,520	26,867	-12.0%
Total	SANITATION	718,545	737,085	753,520	805,520	801,867	6.4%
51300	WATER PLANT						
101	Salaries & Wages	68,078	80,950	130,000	130,000	137,560	5.8%
102	Longevity	353	412	730	730	910	24.7%
103	Overtime	8,609	8,913	18,000	18,000	19,000	5.6%
104	FICA	5,401	6,651	11,200	11,200	12,370	10.4%
105	Retirement	4,099	8,825	19,920	19,920	20,890	4.9%
106	Health Insurance	10,003	11,327	18,200	18,200	19,305	6.1%
107	Clothing	1,023	1,151	1,590	1,590	1,590	0.0%
108	Certification	-	1,803	3,450	3,450	3,850	11.6%
109	Long Term Disability	99	222	350	350	450	28.6%
115	Worker's Compensation	2,074	1,263	3,875	3,875	4,290	10.7%
117	Dental Insurance	1,194	1,189	1,600	1,600	1,680	5.0%
118	Life Insurance	181	58	90	90	100	11.1%
119	Health Reimbursement Arrangement	2,403	700	-	-	-	0.0%
120	Employee Bonus	-	-	172	172	180	4.7%
201	Office Supplies	86	339	650	650	550	-15.4%
202	Postage	15	44	50	50	50	0.0%
204	Small Tools	440	81	600	600	600	0.0%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
205	Operational Supplies	113,219	122,820	125,000	125,000	137,500	10.0%
210	Fuel	2,341	9,790	2,800	2,800	3,000	7.1%
302	M&R - Vehicle	149	979	4,150	4,150	4,500	8.4%
303	M&R - Equipment	34,591	83,211	70,000	70,000	85,000	21.4%
305	M&R - Building and Grounds	5,608	1,492	6,500	6,500	3,500	-46.2%
312	Boards on Dam	25,842	758	8,000	8,000	10,000	25.0%
401	Communications	3,442	5,404	6,000	6,000	6,000	0.0%
402	Electric	38,384	43,177	42,000	42,000	44,000	4.8%
404	Disposal Fees	26,553	24,032	30,000	30,000	35,000	16.7%
407	Technology	3,316	3,150	5,000	5,000	5,000	0.0%
412	Travel & Training	625	617	2,375	2,375	2,375	0.0%
415	Testing Fees	14,849	16,366	16,500	16,500	16,500	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	4,705	4,636	5,000	5,000	5,000	0.0%
426	Professional Fees	16,817	6,729	-	-	-	0.0%
431	Employee Bonus	108	108	-	-	-	0.0%
432	Water Conservation Program	-	-	500	500	500	0.0%
452	Series 2016 - Interest	4,149	1,654	33,984	33,984	32,256	-5.1%
452-01	Series 2016 - Principal	-	-	57,600	57,600	60,000	4.2%
453	Series 2017 - Interest	4,484	4,271	4,050	4,050	3,815	-5.8%
453-01	Series 2017 - Principal	-	-	7,624	7,624	8,135	6.7%
550	Fee in Lieu of Tax	233,944	226,909	213,720	213,720	197,295	-7.7%
553	Transfer Out - Sinking Fund	21,969	22,024	21,575	21,575	21,575	0.0%
561	Depreciation	179,825	194,691	-	-	-	0.0%
Total	WATER - PLANT	838,976	896,747	873,355	873,355	904,826	3.6%
51325	WATER - DISTRIBUTION (FIELD OPERATIONS)						
101	Salaries & Wages	140,580	170,081	155,000	155,000	166,110	7.2%
102	Longevity	1,566	2,040	1,600	1,600	1,600	0.0%
103	Overtime	15,467	24,930	20,000	20,000	20,000	0.0%
104	FICA	11,302	13,701	13,050	13,050	14,670	12.4%
105	Retirement	8,764	18,552	23,200	23,200	24,760	6.7%
106	Health Insurance	31,625	33,729	33,000	33,000	30,340	-8.1%
107	Clothing	2,720	2,521	2,250	2,250	2,250	0.0%
108	Certification	-	2,069	3,000	3,000	3,750	25.0%
109	Long Term Disability	242	471	500	500	510	2.0%
115	Worker's Compensation	2,853	2,187	4,200	4,200	5,100	21.4%
117	Dental Insurance	2,851	2,315	2,100	2,100	2,180	3.8%
118	Life Insurance	397	126	135	135	140	3.7%
119	Health Reimbursement Arrangement	700	4,200	(3,500)	(3,500)	-	-100.0%
120	Employee Bonus	-	-	245	245	250	2.0%
201	Office Supplies	104	686	500	500	800	60.0%
204	Small Tools	2,331	1,971	2,000	2,000	2,500	25.0%
205	Operational Supplies	760	818	1,500	1,500	1,500	0.0%
210	Fuel	10,664	9,386	12,000	12,000	15,000	25.0%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
290	Miscellaneous	53	-	-	-	-	0.0%
302	M&R - Vehicle	5,010	3,346	12,500	12,500	13,000	4.0%
303	M&R - Equipment	5,980	10,933	15,000	15,000	17,500	16.7%
304	M&R - Machinery	58,564	13,508	15,000	15,000	16,000	6.7%
305	M&R - Building and Grounds	1,478	1,615	12,000	12,000	2,500	-79.2%
310	Utilities	95,922	94,801	100,000	100,000	110,000	10.0%
311	System Improvements	217	-	15,000	15,000	15,000	0.0%
315-05	TML - Hail	-	2,849	-	-	-	0.0%
320	Repair Utility Street	10,335	11,026	19,500	19,500	22,000	12.8%
401	Communications	3,501	4,687	5,300	5,300	5,300	0.0%
402	Electric	10,310	9,743	12,000	12,000	13,000	8.3%
407	Technology	-	-	2,500	2,500	5,000	100.0%
412	Travel & Training	2,225	1,729	3,375	3,375	3,375	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	242	75	400	400	400	0.0%
426	Professional Fees	4,391	250	3,000	3,000	10,650	255.0%
428	Water Tap Evaluation	4,021	5,231	4,300	4,300	8,000	86.0%
431	Employee Bonus	325	325	-	-	-	0.0%
450	Series 2022 - Interest	-	156,431	199,025	199,025	182,056	-8.5%
450-01	Series 2022 - Principal	-	-	405,000	405,000	425,000	4.9%
451	Series 2016 - Interest	43,486	41,730	33,984	33,984	32,256	-5.1%
451-01	Series 2016 - Principal	-	-	57,600	57,600	60,000	4.2%
453	Series 2017 - Interest	18,708	17,532	16,600	16,600	15,654	-5.7%
453-01	Series 2017 - Principal	-	-	31,298	31,298	33,384	6.7%
454	TWDB Series 2018 - Interest	13,291	12,495	12,027	12,026	11,519	-4.2%
454-01	TWDB Series 2018 - Principal	-	-	40,000	40,000	40,000	0.0%
456	Bond Issuance Fees	-	60,288	-	-	-	0.0%
561	Depreciation	137,549	171,949	-	-	-	0.0%
Total	WATER - DISTRIBUTION	648,533	910,324	1,286,689	1,286,688	1,333,554	3.6%
51350	SEWER PLANT						
101	Salaries & Wages	58,733	57,374	113,000	113,000	121,960	7.9%
102	Longevity	1,099	460	310	300	310	0.0%
103	Overtime	8,863	3,408	12,000	12,000	12,500	4.2%
104	FICA	4,634	4,688	9,400	9,400	10,600	12.8%
105	Retirement	3,732	6,355	16,800	16,800	17,900	6.5%
106	Health Insurance	14,954	12,258	18,300	18,300	19,305	5.5%
107	Clothing	944	1,257	1,590	1,590	1,590	0.0%
108	Certification	-	1,277	3,200	3,200	3,550	10.9%
109	Long Term Disability	93	161	350	350	400	14.3%
115	Worker's Compensation	1,906	1,656	2,070	2,070	3,680	77.8%
117	Dental Insurance	1,220	741	885	885	1,010	14.1%
118	Life Insurance	156	43	95	90	100	5.3%
119	Health Reimbursement Arrangement	2,100	(2,100)	-	-	-	0.0%
120	Employee Bonus	-	-	172	172	180	4.7%
201	Office Supplies	274	405	500	500	500	0.0%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
202	Postage	20	89	25	25	50	100.0%
204	Small Tools	9	75	500	500	750	50.0%
205	Operational Supplies	23,588	33,386	30,000	30,000	30,000	0.0%
210	Fuel	2,260	3,237	3,800	3,800	4,000	5.3%
302	M&R - Vehicle	1,938	1,161	4,150	4,150	4,500	8.4%
303	M&R - Equipment	47,875	48,464	70,000	70,000	70,000	0.0%
304	M&R - Machinery	586	2,598	5,000	5,000	5,000	0.0%
305	M&R - Building and Grounds	2,155	1,751	9,300	9,300	2,500	-73.1%
307	M&R - Office Equipment	-	-	1,000	1,000	-	-100.0%
310	Utilities	2,670	167	-	-	-	0.0%
311	System Improvements	492	-	15,000	15,000	15,000	0.0%
315-05	TML - Hail Damage	-	3,224	-	5,782	-	0.0%
401	Communications	1,972	5,635	5,890	5,890	6,000	1.9%
402	Electric	55,623	60,015	60,000	60,000	62,000	3.3%
407	Technology	6,190	3,150	5,000	5,000	5,000	0.0%
412	Travel & Training	1,293	677	2,375	2,375	2,375	0.0%
415	Testing Fees	29,312	34,334	35,000	35,000	35,000	0.0%
420	Dues, Fees and Subscriptions	3,899	3,824	4,000	4,000	4,000	0.0%
426	Professional Fees	526	329	-	-	15,000	0.0%
431	Employee Bonus	108	108	-	-	-	0.0%
451	Series 2016 - Interest	81,164	77,376	73,632	73,632	69,890	-5.1%
451-01	Series 2016 - Principal	-	-	124,800	124,800	130,000	4.2%
453	Series 2017 - Interest	13,728	12,979	12,290	12,290	11,590	-5.7%
453-01	Series 2017 - Principal	-	-	23,171	23,170	24,715	6.7%
454	TWDB Series 2018 - Interest	7,803	7,196	6,935	6,935	6,650	-4.1%
454-01	TWDB Series 2018 - Principal	-	-	30,000	30,000	30,000	0.0%
550	Fee in Lieu of Tax	223,797	213,238	199,800	199,800	180,600	-9.6%
553	Transfer Out - Sinking Fund	18,813	18,941	18,312	18,941	18,950	3.5%
561	Depreciation	195,993	211,883	-	-	-	0.0%
Total	SEWER PLANT	820,519	831,822	918,652	925,047	927,155	0.9%
51375	SEWER - COLLECTION (FIELD OPERATIONS)						
101	Salaries & Wages	59,813	97,550	169,500	169,500	186,700	10.1%
102	Longevity	-	-	1,500	1,500	1,600	6.7%
103	Overtime	8,262	23,690	21,500	21,500	22,500	4.7%
104	FICA	5,105	8,632	14,300	14,300	16,470	15.2%
105	Retirement	3,759	11,429	26,000	26,000	27,800	6.9%
106	Health Insurance	14,392	18,878	32,800	32,800	34,140	4.1%
107	Clothing	1,738	1,748	2,590	2,590	2,590	0.0%
108	Certification	-	1,352	2,400	2,400	4,150	72.9%
109	Long Term Disability	141	270	525	525	580	10.5%
115	Worker's Compensation	1,906	2,172	3,875	3,875	5,730	47.9%
117	Dental Insurance	1,357	1,680	2,350	2,350	2,460	4.7%
118	Life Insurance	205	90	155	150	160	3.2%
119	Health Reimbursement Arrangement	972	700	-	-	-	0.0%
120	Employee Bonus	-	-	280	280	280	0.0%
201	Office Supplies	-	699	2,000	2,000	2,000	0.0%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
204	Small Tools	1,695	824	2,000	2,000	2,500	25.0%
205	Operational Supplies	5,316	721	5,000	5,000	5,000	0.0%
210	Fuel	10,032	15,472	18,000	18,000	18,000	0.0%
302	M&R - Vehicle	16,716	18,813	11,150	11,150	13,000	16.6%
303	M&R - Equipment	40,313	36,402	65,000	65,000	80,000	23.1%
304	M&R - Machinery	9,638	18,670	20,300	20,300	21,000	3.4%
305	M&R - Building and Grounds	1,211	701	2,000	2,000	2,500	25.0%
310	Utilities	14,504	16,153	30,000	30,000	30,000	0.0%
311	System Improvements	8,205	-	40,000	40,000	40,000	0.0%
314	Lift Station Rebuilds	-	-	20,000	20,000	20,000	0.0%
315-05	TML - Hail Damage	-	1,589	-	17,167	-	0.0%
320	Repair Utility Street	10,335	10,698	19,500	19,500	22,000	12.8%
401	Communications	2,920	4,850	5,400	5,400	5,400	0.0%
402	Electric	8,284	9,683	10,000	10,000	10,000	0.0%
405	Gas	806	845	900	900	1,000	11.1%
407	Technology	-	-	5,000	5,000	5,000	0.0%
412	Travel & Training	1,405	527	3,875	3,875	3,875	0.0%
415	Testing Fees	5,316	1,331	-	-	-	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	150	70	500	500	500	0.0%
426	Professional Fees	2,861	234	3,000	3,000	10,650	255.0%
428	Sewer Tap Evaluation	3,491	3,459	6,000	6,000	8,000	33.3%
431	Employee Bonus	217	108	-	-	-	0.0%
450	Debt Service - Interest	4,502	15,471	3,500	3,500	2,475	-29.3%
450-01	Debt Service - Principal	-	-	58,900	58,900	60,225	2.2%
453	Series 2017 - Interest	7,592	7,231	6,845	6,845	6,460	-5.6%
453-01	Series 2017 - Principal	-	-	12,910	12,910	13,770	6.7%
454	TWDB Series 2018 - Interest	40,363	38,893	37,501	37,501	35,950	-4.1%
454-01	TWDB Series 2018 - Principal	-	-	160,000	160,000	160,000	0.0%
561	Depreciation	130,284	114,255	-	-	-	0.0%
Total	SEWER - COLLECTION	423,803	485,893	827,556	844,718	884,965	6.9%
51400	ELECTRIC						
101	Salaries & Wages	210,750	319,581	356,870	356,870	369,340	3.5%
102	Longevity	1,836	2,023	2,350	2,350	2,520	7.2%
103	Overtime	21,847	25,715	21,000	36,000	31,000	47.6%
104	FICA	17,217	25,201	29,130	29,200	30,900	6.1%
105	Retirement	12,843	31,413	49,100	50,700	52,100	6.1%
106	Health Insurance	34,221	50,023	58,250	65,000	61,100	4.9%
107	Clothing	6,249	11,587	6,260	6,260	6,260	0.0%
109	Long Term Disability	288	847	1,330	1,330	1,190	-10.5%
115	Worker's Compensation	5,538	8,734	9,380	5,293	9,950	6.1%
117	Dental Insurance	3,906	4,247	4,650	4,200	4,440	-4.5%
118	Life Insurance	536	239	300	300	300	0.0%
119	Health Reimbursement Arrangement	4,102	1,400	-	-	-	0.0%



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	% Variance from FY24 Budgeted to FY25
120	Employee Bonus	-	-	500	542	550	10.0%
201	Office Supplies	189	61	200	200	200	0.0%
204	Small Tools	2,447	2,300	4,500	4,500	4,500	0.0%
205	Operational Supplies	499	880	700	730	700	0.0%
210	Fuel	14,434	14,409	15,000	15,000	15,000	0.0%
302	M&R - Vehicle	8,388	16,499	15,000	19,000	15,000	0.0%
303	M&R - Equipment	958	1,865	2,000	2,000	2,000	0.0%
304	M&R - Machinery	-	12	200	200	200	0.0%
305	M&R - Building and Grounds	453	6,939	6,000	6,000	10,000	66.7%
307	Technology	40	744	2,000	2,000	3,500	75.0%
310	Utilities	106,536	96,766	137,000	137,000	137,000	0.0%
312	Customer Compliance	-	-	500	500	500	0.0%
315-05	Hail Damage	-	11,790	9,192	24,000	-	-100.0%
401	Communications	6,533	6,972	6,900	6,900	10,500	52.2%
402	Electric	876	1,288	1,000	1,210	1,000	0.0%
403	LCRA Wholesale	2,839,566	3,085,925	2,976,810	2,976,810	3,040,000	2.1%
404	Solar Power Meters	4,908	6,702	4,000	9,500	18,000	350.0%
412	Travel & Training	1,718	10,958	13,000	13,000	13,000	0.0%
415	Testing Fees	1,601	2,406	3,500	3,500	3,500	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	980	5,815	9,000	9,000	9,000	0.0%
426	Professional Fees	7,938	71,163	80,000	80,000	86,000	7.5%
426-01	LCRA Line Study	17,417	25,489	27,300	27,300	27,300	0.0%
431	Employee Bonus	325	-	-	-	-	0.0%
450	Debt Service Interest - Pole Trk	310	-	14,800	-	16,615	12.3%
450-01	Debt Service Principal - Pole Trk	0	0	47,400	-	52,920	11.6%
451	LCRA - Interest	6,074	2,965	230	230	-	-100.0%
451-01	LCRA - Principal	-	-	55,821	55,821	-	-100.0%
455	Debt Service Interest - Bucket Trk	-	-	-	-	7,190	100.0%
455-01	Debt Service Principal - Bucket Trk	-	-	-	-	35,711	100.0%
550	Fee in Lieu of Tax	667,182	635,800	595,068	595,068	546,718	-8.1%
561	Depreciation	109,739	105,621	-	-	-	0.0%
610	Capital Outlay - Utilities	32,075	-	-	-	-	0.0%
611	Capital Outlay - System Improvements	39,795	-	-	-	-	0.0%
Total	ELECTRIC	4,190,313	4,594,375	4,566,741	4,548,014	4,626,204	1.3%
TOTAL OPERATING EXPENDITURES		<u>8,678,413</u>	<u>9,545,831</u>	<u>10,360,403</u>	<u>10,350,346</u>	<u>10,526,751</u>	1.6%



CITY OF LLANO
FY 2025 Utility Fund Budget - 20

Account Code	FY 2025 Adopted Budget
FY 2025 CAPITAL PURCHASES/PROJECTS CARRIED FORWARD FROM FY24	
BONDS	
Equipment - Asset Inventory - Sewer System Survey	791,000
Water Towers	1,150,000
TOTAL CAPITAL PURCHASES/PROJECTS	\$ 1,941,000
TOTAL CAPITAL PROJECTS	<u>\$ 1,941,000</u>



CITY OF LLANO
FY 2025
Utility Fund Budget - 20

Account Code	FY 2025 Adopted Budget
CAPITAL PURCHASES/PROJECTS	
ELECTRIC	
Engineer & purchase material for Northside reconduct	100,000
WATER DISTRIBUTION	
Water Line Extensions	35,000
Yearly meter replacements (over 10 years)	35,000
SEWER DISTRIBUTION	
Sewer Line Extensions	35,000
TOTAL CAPITAL PURCHASES/PROJECTS	\$ 205,000
TOTAL CAPITAL PROJECTS	<u>\$ 205,000</u>



Debt Service Fund



CITY OF LLANO
FY 2025
Debt Service Budget - 15

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 109,157	\$ 112,117
REVENUES						
TAX						
4101	Property Tax - Current (I & S)	303,870	418,494	389,034	440,000	449,754
4102	Property Tax - Delinquent (I & S)	8,095	4,043	10,300	4,500	5,000
4103	Penalty & Interest	5,229	4,879	3,000	3,700	3,000
4701	Interest Income	915	19,771	3,000	19,000	15,000
TOTAL REVENUES		318,109	447,187	405,334	467,200	472,754
EXPENDITURES						
DEBT SERVICE (General Fund Projects)						
50300-450	Debt Service Interest - Series 2014	64	-	-	-	-
50300-450-01	Debt Service - Police Station	9,776	-	-	-	-
50650-450	Debt Service Interest - Clubhouse Note	6,258	5,835	5,400	5,830	4,810
50650-450-01	Debt Service Principal - Clubhouse Not	14,681	15,104	15,600	15,110	16,130
50800-435	Bond Agent Fees	-	400	400	400	400
50800-450	Debt Service Interest - Series 2017	137,900	125,700	112,900	112,900	99,700
50800-450-01	Debt Service Principal - Series 2017	295,000	320,000	330,000	330,000	345,000
TOTAL EXPENDITURES		463,679	467,039	464,300	464,240	466,040
Revenues Less Expenditures					2,960	6,714
Estimated Ending Fund Balance					\$ 112,117	\$ 118,831



Council Restricted Fund



CITY OF LLANO
FY 2025
Council Restricted Fund Budget - 22

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Cash Balance:					\$ 555,201	\$ 329,991
REVENUES						
FEES						
4701	Interest	-	22,687	24,000	28,900	24,000
4999	Transfers In	40,782	40,965	39,887	40,800	41,000
TOTAL REVENUES		40,782	63,652	63,887	69,700	65,000
EXPENDITURES						
EXPENDITURES						
51325-426	Professional Fees	-	-	85,000	64,910	95,000
51999-613	Capital Projects - Sewer	-	-	100,000	80,000	50,000
51999-618	Capital Projects - Water	-	-	150,000	150,000	80,100
TOTAL EXPENDITURES		-	-	335,000	294,910	225,100
Revenues Less Expenditures		40,782	63,652	(271,113)	(225,210)	(160,100)
Estimated Ending Cash Balance					\$ 329,991	\$ 169,891



Christmas Lighting Fund



CITY OF LLANO
FY 2025
Christmas Lighting Budget -25

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 56,214	\$ 46,979
REVENUES						
4102	Park Collection Bucket Donations	8,337	5,177	5,200	175	5,200
4103	Concession Sales	2,764	2,209	2,300	310	2,300
4104	Photos with Santa	2,033	105	100	-	2,000
4106	Donations	-	33	50	-	-
4107	Ornament Room	551	649	650	-	-
4109	Snow Day	2,877	1,473	1,500	1,820	2,000
4115	Vendor Booth Rental	175	125	200	-	200
4701	Interest	181	2,376	1,000	2,220	2,400
TOTAL REVENUES		16,917	12,146	11,000	4,525	14,100
EXPENDITURES						
203	Concessions	932	4,162	1,000	2,221	4,200
205	Operational Supplies	1,685	1,219	1,700	229	1,700
208	Toys	-	372	-	710	-
209	Snow	4,490	8,293	4,600	6,840	7,000
210	Photo Expense	385	-	400	-	400
213	Movie Expense	85	-	100	-	100
303	Display Maintenance	10,273	1,287	8,800	1,958	3,000
305	Building & Grounds	1,149	394	1,200	1,792	1,200
420	Dues, Fees & Memberships	-	231	-	-	-
430	Advertising	2,134	81	4,200	-	-
460	Credit Card Fees	-	9	-	10	-
TOTAL EXPENDITURES		21,134	16,049	22,000	13,760	17,600
Revenues Less Expenditures		(4,217)	(3,903)	(11,000)	(9,235)	(3,500)
Estimated Ending Fund Balance					\$ 46,979	\$ 43,479



Cemetery Fund



CITY OF LLANO
FY 2025
Cemetery Fund Budget - 50

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 9,224	\$ 10,164
REVENUES						
FEEES						
4701	Interest	46	787	100	940	900
TOTAL REVENUES		46	787	100	940	900
EXPENDITURES						
50600-602	Building and Grounds	-	-	-	-	5,000
TOTAL EXPENDITURES		-	-	-	-	5,000
Revenues Less Expenditures		46	787	100	940	(4,100)
Estimated Ending Fund Balance					\$ 10,164	\$ 6,064



Cemetery Perpetual Fund



CITY OF LLANO
FY 2025
Cemetery Perpetual Fund Budget - 51

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 39,383	\$ 41,033
REVENUES						
FEES						
4701	Interest	263	1,744	1,800	1,650	2,000
TOTAL REVENUES		263	1,744	1,800	1,650	2,000
EXPENDITURES						
50600-602	Building & Grounds	-	-	-	-	6,500
TOTAL EXPENDITURES		-	-	-	-	6,500
Revenues Less Expenditures		263	1,744	1,800	1,650	(4,500)
Estimated Ending Fund Balance					\$ 41,033	\$ 36,533



Airport Fund



CITY OF LLANO
FY 2025
Airport - 55

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget	Variance from FY24 Projected to FY25
Estimated Beginning Fund Balance:					\$ (11,240)	\$ (11,240)	
REVENUES							
4570	Fuel Sales	317,550	328,498	380,000	330,000	360,000	-5.3%
4571	Hanger Rent	67,940	76,976	71,400	68,000	80,000	12.0%
4572	Land Lease	500	500	27,850	500	500	-98.2%
4573	Covered Parking	150	552	550	1,000	550	0.0%
4575	Special Events	-	-	-	22,500	26,500	100.0%
4611	TXDOT Grant - Runway Lights	117,000	902,280	172,650	172,650	-	-100.0%
4612	TXDOT Grant	-	-	-	-	900,000	100.0%
4621	TXDOT Ramp Grant	13,000	7,687	25,000	14,351	50,000	100.0%
4643	Sale of Assets	-	1,665	-	-	-	0.0%
4999	Transfers In	-	-	-	52,809	87,885	100.0%
TOTAL REVENUES		516,140	1,318,158	677,450	661,810	1,505,435	122.2%
EXPENDITURES							
50900							
101	Salaries & Wages	52,752	55,052	54,660	64,010	64,235	15%
103	Overtime	3,730	2,474	6,500	2,000	6,500	0%
104	FICA	4,220	4,081	4,690	4,800	5,420	13%
105	Retirement	3,326	5,143	5,570	5,800	6,740	17%
106	Health Insurance	3,509	12,606	13,000	13,000	16,450	21%
107	Clothing	-	-	300	300	300	0%
109	Long Term Disability	29	144	140	140	130	-8%
115	Worker's Comp	97	100	1,340	-	1,390	4%
117	Dental Insurance	186	629	670	670	1,100	39%
118	Life Insurance	43	58	60	60	60	0%
119	Health Reimbursement	-	700	-	-	-	0%
120	Employee Bonus	-	-	100	-	110	9%
201	Office Supplies	-	72	200	200	200	0%
204	Small Tools	-	201	50	70	100	50%
205	Operational Supplies	1,233	2,273	1,500	1,500	1,500	0%
210	Fuel - Courtesy Cars	-	92	200	1,000	1,000	80%
212	Aviation Fuel	268,153	280,374	320,000	240,000	280,000	-14%
213	Aviation Oil/Retail	1,717	558	1,000	1,000	1,000	0%
302	M&R - Vehicles	5,380	1,144	1,500	5,000	7,800	81%
303	M&R - Equipment	9,227	22,918	10,000	10,000	7,000	-43%
305	M&R - Buildings & Grounds	5,550	21,244	50,000	95,000	50,000	0%
401	Communications	4,155	4,621	5,400	5,400	5,400	0%
402	Electric	10,060	9,378	11,000	9,500	11,000	0%
416	Rental of Equipment	480	480	480	480	500	4%
420	Dues, Fees and Subscriptions	6,000	500	6,200	6,430	6,500	5%
426	Professional Fees	2,595	-	300	300	-	-100%
428	Special Events	-	-	-	22,500	23,197	100%
431	Employee Bonus	-	108	-	-	-	0%
505	Insurance - Liability	4,050	3,544	4,500	-	4,500	0%
50999-690	Capital Outlay	84,001	987,630	172,650	172,650	1,000,000	83%
TOTAL EXPENDITURES		-	1,416,124	672,010	661,810	1,502,132	55%
Revenues Less Expenditures		\$ 3,326	\$ (1,411,089)	\$ 5,440	\$ -	\$ 3,303	
Estimated Ending Fund Balance					\$ (11,240)	\$ (7,937)	



Hotel Occupancy Tax Fund



CITY OF LLANO
FY 2025
Hotel Occupancy Tax - 62

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 23,754	\$ 23,754
REVENUES						
FEES						
4106	Hotel/Motel Tax	-	-	-	-	165,000
TOTAL REVENUES		-	-	-	-	165,000
EXPENDITURES						
EXPENDITURES						
50200-521	Chamber of Commerce	-	-	-	-	123,900
50200-522	Llano Museum	-	-	-	-	23,010
50200-523	HOT Tax Distributions	-	-	-	-	25,000
TOTAL EXPENDITURES		-	-	-	-	171,910
Revenues Less Expenditures					-	(6,910)
Estimated Ending Fund Balance					\$ 23,754	\$ 16,844



TWDB Fund



CITY OF LLANO
FY 2025
TWDB Fund Budget - 78

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Cash Balance:					\$ 807,675	\$ 486,016
REVENUES						
FEEES						
4701	Interest	4,319	31,644	16,200	38,500	25,000
4790	Miscellaneous	-	3,234	-	-	-
4999	Transfers In	-	-	-	-	-
TOTAL REVENUES		4,319	34,878	16,200	38,500	25,000
EXPENDITURES						
EXPENDITURES						
51325-420	Dues, Fees & Memberships	36	-	-	-	-
51325-426	Construction Engineering	1,923	-	-	-	-
51325-610	Sandstone AC Line	-	-	272,920	58,920	228,810
51375-610	Main Street Trunk Line	-	-	108,318	301,239	44,570
TOTAL EXPENDITURES		1,959	-	381,238	360,160	273,380
Revenues Less Expenditures					(321,660)	(248,380)
Estimated Ending Cash Balance					\$ 486,016	\$ 237,636



Paving/Park Bond Fund



CITY OF LLANO
FY 2025
Paving/Park Bond Fund Budget - 80

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 426,256	\$ 403,256
REVENUES						
FEES						
4701	Interest	4,916	29,858	26,000	35,000	30,000
4999	Transfers In	-	106,461	74,000	74,000	25,000
TOTAL REVENUES		4,916	136,319	100,000	109,000	55,000
EXPENDITURES						
EXPENDITURES						
50800-426	Engineering	45,869	-	-	-	-
50800-610	Streets	-	-	393,756	-	393,756
51300-426	Professional Fees	18,200	122,099	100,000	132,000	50,000
TOTAL EXPENDITURES		64,069	122,099	493,756	132,000	443,756
Revenues Less Expenditures		(59,153)	14,221	(393,756)	(23,000)	(388,756)
Estimated Ending Fund Balance					\$ 403,256	\$ 14,500



Main Street Fund



CITY OF LLANO
FY 2025
Main Street -95

Account Code	Account Title	FY 2022 Final Actuals	FY 2023 Final Actuals	FY 2024 Amended Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:					\$ 12,733	\$ 17,228
REVENUES						
4556	Ad Sales	2,000	-	-	700	-
4701	Interest	78	1,549	100	2,700	2,000
4702	Donations	77	-	11,500	-	-
4704	Lantex Concession	11,528	12,407	-	10,000	10,000
4705	Lantex Special Productions	-	673	-	-	-
4709	Lantex Ticket Sales	6,485	9,071	10,000	7,600	10,000
4710	Lantex Donations	-	-	-	1,100	-
4711	County HOT Tax	-	-	-	27,710	-
4712	LCRA Grant	-	-	-	25,000	-
4716	Sponsorships	250	3,015	3,000	3,000	3,000
4725	Alcoholic Beverage Sales	414	912	600	700	600
4790	Miscellaneous	-	3	-	-	-
TOTAL REVENUES		20,833	27,630	25,200	78,510	25,600
EXPENDITURES						
205	Operational Supplies	-	194	-	250	200
206	Dickens Festival Expense	-	3,205	-	1,000	-
207	Dickens - County HOT Tax	-	-	-	5,310	-
208	Buttery - County HOT Tax	-	-	-	22,493	-
209	Beer	27	198	-	100	-
213	Lantex Concessions	5,001	5,144	5,000	4,450	5,000
214	Lantex Film Expense	5,830	8,167	10,000	8,000	10,000
220	LCRA Grant Expenditures	-	-	-	25,000	-
290	Miscellaneous Expense	-	60	-	-	-
412	Travel & Training	-	3,997	-	91	2,500
430	Advertising	-	54	-	-	-
461	Credit Card Fees	104	190	200	220	200
505	Façade Improvement Award	3,150	1,789	4,500	2,000	4,500
525	Lantex Profit Sharing	1,806	4,165	2,600	2,000	2,600
530	Special Projects	-	1,000	2,750	3,101	2,750
TOTAL EXPENDITURES		15,918	28,163	25,050	74,015	27,750
Revenues Less Expenditures					4,495	(2,150)
Estimated Ending Fund Balance					\$ 17,228	\$ 15,078