



City of Llano
Adopted Annual Budget
Fiscal Year 2025-26



This budget will raise more total property taxes than last year's budget by \$194,546 or 13.53%, and of that amount \$13,018 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF LLANO
TAXPAYER IMPACT STATEMENT**

(Required under Texas Government Code §551 as amended by HB 1522, effective September 1, 2025)

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

The City of Llano has proposed a budget for the City's 2025-2026 fiscal year. The City intends to adopt its budget on September 15, 2025.

- Value of Median-Valued Homestead Property in the City: \$163,638
- Property Tax Bill for the Current Fiscal Year (\$0.48720): \$738.34
- Estimated Property Tax Bill for the Upcoming Fiscal Year if the City Adopts the Proposed Budget and Tax Rate (\$0.53870): \$881.52
- Estimated Property Tax Bill for the Upcoming Fiscal Year if the City Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$0.46331): \$758.16

I hereby certify that the foregoing Taxpayer Impact Statement was included in the public notice for the City Council meeting to be held on September 15, 2025.

Cara Hewitt

Cara Hewitt
Finance Director

9/12/2025

City of Llano
Fiscal Year 2026

ANALYSIS OF 2025 PROPOSED TAX LEVY
Proposed Values

AD VALOREM TAX PROJECTION

Freeze Adjusted Taxable Value	265,006,373	
Tax Rate Per \$100 of Assessed Value	0.53870	
Gross Tax Revenue	1,427,589	
Add Back Frozen Taxes for Age 65	237,968	
	1,665,557	
Percent Collection	98%	
Net Tax Revenue	1,632,246	
Plus Delinquent Tax Revenue	10,000	
TOTAL ESTIMATED TAX REVENUE	1,642,246	

DISTRIBUTION OF TAX REVENUE	<u>Tax Rate per \$100</u>	<u>Percent Tax</u>
Interest and Sinking	\$0.20661	38%
Maintenance and Operations	\$0.33209	62%
TOTAL TAX RATE	<u><u>\$0.53870</u></u>	<u><u>100%</u></u>

M&O	I&S
265,006,373	265,006,373
0.33209	0.20661
880,060	547,530
146,699	91,269
1,026,759	638,799
98%	98%
1,006,224	626,023



General Fund



CITY OF LLANO
FY 2026
General Fund Budget - 10

Estimated Beginning Fund Balance:				\$ 2,792,712	\$ 2,164,057
	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Revenues:					
General	\$ 2,286,390	\$ 2,499,024	\$ 2,417,097	\$ 2,465,228	\$ 2,435,624
Franchise Taxes	\$ 108,659	\$ 112,515	\$ 105,758	\$ 105,758	\$ 104,600
Licenses & Permits	\$ 85,161	\$ 107,836	\$ 94,950	\$ 84,176	\$ 94,200
JLK Events Center	\$ 17,300	\$ 28,536	\$ 22,500	\$ 17,000	\$ 17,000
JLK Arena	\$ 104,819	\$ 192,587	\$ 127,800	\$ 100,000	\$ 135,000
Swimming Pool	\$ 19,111	\$ 29,253	\$ 27,500	\$ 27,296	\$ 25,800
General Parks	\$ 111,766	\$ 116,759	\$ 117,700	\$ 115,150	\$ 107,650
Golf Course	\$ 444,879	\$ 528,647	\$ 528,000	\$ 594,000	\$ 609,000
Lantex Theater	\$ 4,870	\$ 2,535	\$ 2,000	\$ 2,000	\$ 2,000
Facilities	\$ 75,966	\$ 73,622	\$ 52,000	\$ 52,000	\$ 52,000
Financial	\$ 1,667,438	\$ 2,203,151	\$ 1,642,971	\$ 1,644,077	\$ 2,043,843
Other	\$ 255,292	\$ 346,682	\$ 311,050	\$ 311,710	\$ 406,900
Total Revenues	\$ 5,181,653	\$ 6,241,147	\$ 5,449,326	\$ 5,518,395	\$ 6,033,617
Expenditures:					
City Council	\$ 22,472	\$ 38,055	\$ 28,930	\$ 28,930	\$ 28,930
Administration	\$ 1,625,935	\$ 1,543,595	\$ 1,358,165	\$ 1,305,719	\$ 1,473,043
Main Street	\$ 125,818	\$ 135,463	\$ 113,125	\$ 113,125	\$ 114,480
Police	\$ 991,980	\$ 1,209,260	\$ 1,489,900	\$ 1,395,861	\$ 1,303,709
Municipal Court	\$ 161,228	\$ 133,600	\$ 163,865	\$ 163,993	\$ 150,714
Code Enforcement	\$ 168,279	\$ 230,395	\$ 206,180	\$ 211,482	\$ 148,810
Fire Department	\$ 157,231	\$ 145,364	\$ 163,770	\$ 159,870	\$ 188,430
Parks & Recreation	\$ 417,872	\$ 463,170	\$ 433,925	\$ 424,915	\$ 258,910
Swimming Pool	\$ 62,994	\$ 52,053	\$ 69,790	\$ 92,539	\$ 54,430
Badu RV Park	\$ 5,376	\$ 5,917	\$ 5,800	\$ 4,800	\$ 5,500
Robinson RV Park	\$ 41,401	\$ 42,258	\$ 47,770	\$ 48,880	\$ 46,175
Depot Museum	\$ 8,305	\$ 5,870	\$ 16,050	\$ 13,700	\$ 16,050
JLK Arena	\$ 204,012	\$ 353,810	\$ 330,630	\$ 315,901	\$ 222,755
Lantex Theater	\$ 46,033	\$ 36,374	\$ 39,165	\$ 40,665	\$ 36,530
Golf Course	\$ 639,032	\$ 659,721	\$ 915,600	\$ 950,200	\$ 697,400
Streets	\$ 455,386	\$ 1,022,498	\$ 1,035,695	\$ 876,470	\$ 1,300,627
Capital Purchases	\$ 840,352	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,973,706	\$ 6,077,404	\$ 6,418,360	\$ 6,147,050	\$ 6,046,493
Revenues Less Expenditures	\$ (792,053)	\$ 163,743	\$ (969,034)	\$ (628,655)	\$ (12,876)
Less Additional Capital Items				\$ -	\$ -
Net Revenues over Expenses				\$ (12,876)	\$ (12,876)
Estimated Ending Fund Balance:			\$ 2,164,057	\$ 2,151,181	
Less: Restricted Reserve Fund Balance - 25% (3 months) of net operating expenditures			\$ 1,536,763	\$ 1,511,623	
Estimated Ending Unrestricted Fund Balance:			\$ 627,295	\$ 639,558	



CITY OF LLANO
FY 2026
General Fund Budget - 10

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
OPERATING REVENUE							
GENERAL							
4101	Property Taxes	808,933	923,735	987,947	987,947	1,006,224	1.8%
4102	Delinquent Taxes	8,352	10,653	14,500	16,000	14,000	-3.4%
4103	Property Tax - Penalty & Interest	9,284	12,934	11,250	13,000	12,000	6.7%
4104	Occupational Taxes	9,230	10,008	10,400	6,000	10,400	0.0%
4105	Sales Tax	1,279,217	1,345,170	1,369,000	1,414,281	1,369,000	0.0%
4106	Hotel/Motel Tax	163,515	179,603	-	-	-	0.0%
4107	Mixed Drink Tax	7,859	16,922	24,000	28,000	24,000	0.0%
4109	Economic Development Sales	-	-	-	-	-	0.0%
Total	GENERAL	2,286,390	2,499,024	2,417,097	2,465,228	2,435,624	0.8%
FRANCHISE TAX							
4201	Northland Cable	6,790	3,898	6,250	6,250	5,200	-16.8%
4203	Telecommunications	9,899	15,792	12,800	12,800	12,800	0.0%
4204	Atmos Gas	26,611	23,732	25,108	25,108	25,000	-0.4%
4205	Garbage	45,476	42,672	40,000	40,000	40,000	0.0%
4206	CTEC	16,883	23,421	18,600	18,600	18,600	0.0%
4207	Tower Lease	3,000	3,000	3,000	3,000	3,000	0.0%
Total	FRANCHISE TAX	108,659	112,515	105,758	105,758	104,600	-1.1%
LICENSES & PERMITS							
4401	Licenses - Dog	518	284	130	130	100	-23.1%
4404	Electric Permits	6,046	11,641	8,400	8,400	8,500	1.2%
4405	Mechanical Permits	3,470	2,042	1,500	1,500	1,500	0.0%
4406	Plumbing Permits	8,035	4,990	3,500	3,500	3,500	0.0%
4407	No Permit	368	-	570	571	500	0.0%
4410	Building Permit Fees	37,420	77,445	44,000	44,000	44,000	0.0%
4411	Board Petitions	27,634	8,679	4,600	6,500	4,500	-2.2%
4412	Peddler's Permit	160	180	1,050	1,200	500	-52.4%
4413	Burn Permits	105	175	200	175	200	0.0%
4414	Street & Alley Permits	-	-	100	100	-	-100.0%
4415	Plan Reviews	-	250	500	500	500	0.0%
4416	Inspection Fees	154	-	28,800	16,000	28,800	0.0%
4417	Contractor Registration	400	650	400	400	400	0.0%
4418	Highway Banner	850	1,500	1,200	1,200	1,200	0.0%
Total	LICENSES & PERMITS	85,161	107,836	94,950	84,176	94,200	-0.8%
JLK EVENTS CENTER							
4480	Events Center Rental	17,200	28,105	15,000	13,000	17,000	13.3%
4481	Events Center Concessions	100	431	1,500	-	-	-100.0%
4483	Events Center Beer Sales	-	-	6,000	4,000	-	-100.0%
Total	JLK EVENTS CENTER	17,300	28,536	22,500	17,000	17,000	-24.4%



CITY OF LLANO
FY 2026
General Fund Budget - 10

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JLK ARENA							
4490	Arena Rental	36,964	41,435	30,000	30,000	30,000	0.0%
4491	Stall Rental	22,147	11,486	10,000	10,000	15,000	50.0%
4492	Shavings Sales	12,019	7,220	4,000	4,000	4,000	0.0%
4493	Trailer Parking	13,567	12,207	5,000	5,000	5,000	0.0%
4494	LEDC Contribution	-	41,795	-	-	-	0.0%
4495	Arena Concessions	466	1,734	1,500	1,500	3,000	100.0%
4496	Arena Beer Sales	12,486	15,147	5,800	6,000	-	-100.0%
4497	Arena Sponsors	1,000	53,690	36,000	3,500	36,000	0.0%
4498	Arena Memberships	6,170	7,873	4,000	4,000	4,000	0.0%
4499	JLK Produced Events	-	-	31,500	36,000	38,000	20.6%
Total	JLK ARENA	104,819	192,587	127,800	100,000	135,000	5.6%
SWIMMING POOL							
4502	Admissions	11,771	14,525	13,000	11,043	13,000	0.0%
4503	Concessions	2,695	8,426	7,000	7,624	6,000	-14.3%
4504	Private Parties	2,730	2,813	3,000	4,875	3,000	0.0%
4507	Season Passes	1,915	3,489	4,500	3,754	3,800	-15.6%
Total	SWIMMING POOL	19,111	29,253	27,500	27,296	25,800	-6.2%
GENERAL PARKS							
4510	Park Pavilion Rents	1,370	1,750	1,500	1,500	1,000	-33.3%
4511	Portable Stage Rental	400	200	400	400	400	0.0%
4512	Event Tent Rental	400	400	500	500	500	0.0%
4513	Ray House Rentals	840	300	250	550	250	-54.5%
4514	Camping Fees	1,060	600	550	700	500	-28.6%
4516	Badu RV Space Rentals	9,753	8,004	4,500	4,500	4,500	0.0%
4517	Robinson RV Space Rentals	97,210	89,330	110,000	107,000	100,000	-6.5%
4518	LEDC Contribution	-	16,175	-	-	-	0.0%
4519	Laundromat	733	-	-	-	500	0.0%
Total	GENERAL PARKS	111,766	116,759	117,700	115,150	107,650	-8.5%
GOLF COURSE							
4520	Driving Range	15,514	19,943	22,000	23,000	25,000	13.6%
4521	Cart Rentals	110,866	128,380	132,000	135,000	150,000	13.6%
4522	Member Fees	66,542	101,834	82,000	95,000	116,000	41.5%
4523	Green Fees	131,502	158,302	165,000	185,000	176,000	6.7%
4524	Tournaments	38,425	29,198	45,000	50,000	45,000	0.0%
4526	Merchandise	15,181	18,384	16,000	22,000	17,000	6.3%
4527	Concessions	23,280	21,186	21,000	26,000	25,000	19.0%
4528	Bottled Water	-	3,030	-	-	-	0.0%
4529	Alcoholic Beverages	43,570	48,390	45,000	58,000	55,000	22.2%
Total	GOLF COURSE	444,879	528,647	528,000	594,000	609,000	15.3%



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FY 2026
General Fund Budget - 10

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
LANTEX THEATER							
4552	Facility Rental	4,870	2,535	2,000	2,000	2,000	0.0%
Total	LANTEX THEATER	4,870	2,535	2,000	2,000	2,000	0.0%
FACILITIES							
4581	American Tower Lease	19,463	20,011	19,200	19,200	19,200	0.0%
4582	Rise Broadband Tower Lease	10,556	10,329	10,500	10,500	10,500	0.0%
4584	Pole Contact Fees	40,639	37,536	21,000	21,000	21,000	0.0%
4588	River Sand Convenience Fees	5,309	5,745	1,300	1,300	1,300	0.0%
Total	FACILITIES	75,966	73,622	52,000	52,000	52,000	0.0%
FINANCIAL							
4601	Llano County Hot Tax - JLK	-	42,000	-	-	-	0.0%
4603	Fees in Lieu of Tax	1,115,988	1,054,166	960,930	960,930	1,048,818	9.1%
4605	Grant Proceeds	15,731	5,854	100,000	100,000	486,300	386.3%
4606	Administrative Fees	468,107	479,118	483,100	483,100	498,725	3.2%
4612	Rural Fire District Contribution	20,000	10,000	10,000	10,000	10,000	0.0%
4618	Animal Control Donations	500	-	65	65	-	0.0%
4627	Credit Card Payment Fees	433	3	-	-	-	0.0%
4630	Insurance Proceeds	20,350	44,833	56,774	57,880	-	-100.0%
4631	Lease Proceeds	18,244	285,000	-	-	-	0.0%
4643	Sales of Assets	8,085	282,178	7,200	7,200	-	0.0%
4653	LCRA Grant	-	-	24,902	24,902	-	-100.0%
Total	FINANCIAL	1,667,438	2,203,151	1,642,971	1,644,077	2,043,843	24.4%
OTHER							
4701	Interest	149,783	192,344	153,000	153,000	153,000	0.0%
4702	Fines	59,008	90,612	125,000	125,000	75,000	-40.0%
4703	Cemetery Lots	7,925	22,090	12,000	12,460	12,000	0.0%
4705	Cemetery Open & Close	600	2,750	1,900	1,950	1,900	0.0%
4709	Time Pmt - Judicial Efficiency	8	4	-	-	-	0.0%
4712	Solar Eclipse Rentals	500	23,387	-	-	-	0.0%
4790	Miscellaneous	37,469	15,496	19,150	19,300	15,000	-21.7%
4998	Transfer In from Reserve	-	-	-	-	150,000	100.0%
4999	Transfers In	-	-	-	-	-	0.0%
Total	OTHER	255,292	346,682	311,050	311,710	406,900	30.8%
TOTAL OPERATING REVENUE		5,181,653	6,241,147	5,449,326	5,518,395	6,033,617	10.7%



CITY OF LLANO
FY 2026
General Fund Budget - 10

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
OPERATING EXPENDITURES							
50100	CITY COUNCIL						
101	Salaries & Wages	9,600	9,600	9,600	9,600	9,600	0.0%
104	FICA	734	734	755	755	755	0.0%
107	Clothing	-	333	250	250	250	0.0%
115	Worker's Comp	24	-	25	25	25	0.0%
201	Office Supplies	97	1,380	300	300	300	0.0%
205	Operational Supplies	617	599	600	600	600	0.0%
290	Miscellaneous Supplies	46	383	300	300	300	0.0%
307	Office Equipment	37	2,453	2,000	2,000	2,000	0.0%
412	Travel & Training	8,030	6,380	8,000	8,000	8,000	0.0%
420	Dues, Fees, Memberships	350	200	600	600	600	0.0%
425	Election Expense	2,161	2,269	3,500	3,500	3,500	0.0%
426	Professional Fees	776	13,725	3,000	3,000	3,000	0.0%
Total	CITY COUNCIL	22,472	38,055	28,930	28,930	28,930	0.0%



CITY OF LLANO
FY 2026
General Fund Budget - 10

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50200	ADMINISTRATION						
101	Salaries & Wages	315,982	369,038	375,800	375,800	399,213	6.2%
102	Longevity	417	480	900	900	1,020	13.3%
103	Overtime	765	1,101	3,000	3,000	3,000	0.0%
104	FICA	23,923	27,698	29,640	29,640	31,350	5.8%
105	Retirement	38,601	47,059	50,030	50,030	55,250	10.4%
106	Health Insurance	39,162	47,929	46,720	46,720	61,825	32.3%
107	Clothing	(219)	84	500	500	500	0.0%
109	Long Term Disability	654	1,146	1,210	1,210	1,220	0.8%
111	Vehicle Allowance	5,000	6,000	7,200	6,000	6,000	-16.7%
115	Worker's Comp	921	2,139	2,230	2,984	1,005	-54.9%
116	Unemployment	-	-	-	-	-	0.0%
117	Dental Insurance	3,374	3,625	3,640	3,640	4,275	17.4%
118	Life Insurance	141	253	300	300	300	0.0%
119	Health Reimbursement	700	(152)	-	-	-	0.0%
120	Employee Bonus	-	541	550	550	550	0.0%
201	Office Supplies	9,300	3,698	3,300	3,300	4,800	45.5%
202	Postage	3,038	5,081	6,500	4,500	6,000	-7.7%
205	Operational Supplies	6,887	2,192	2,400	2,400	2,500	4.2%
290	Meeting/Party Supplies	6,637	5,687	10,000	10,000	10,000	0.0%
303	M&R - Equipment	-	-	200	400	800	300.0%
305	M&R - Buildings & Grounds	9,021	5,484	10,000	11,200	10,000	0.0%
306	M&R - Red Top Jail	12,502	15,448	15,000	15,000	15,000	0.0%
307	Copier Lease	-	2,061	-	-	-	0.0%
401	Communications	13,856	18,355	17,500	17,500	18,600	6.3%
402	Electric	5,610	5,707	6,500	6,500	6,500	0.0%
407	Technology	65,652	90,072	93,000	108,900	93,000	0.0%
412	Travel & Training	9,091	13,922	10,000	14,200	10,000	0.0%
420	Dues, Fees and Subscriptions	13,019	14,709	12,800	7,500	12,800	0.0%
421	Printing	31	-	-	-	-	0.0%
426	Professional Fees	65,574	59,189	55,000	56,000	55,000	0.0%
426-02	Mowing	-	-	-	-	-	100.0%
426-03	Contingency	-	-	-	-	265,335	100.0%
427	Legal Fees	31,799	43,674	75,000	45,000	45,000	-40.0%
428	Tax Appraisal Fees	33,822	36,213	36,760	36,760	40,700	10.7%
429	Tax Collection	2,000	2,000	3,000	3,000	3,000	0.0%
430	Advertising	6,747	3,726	7,500	4,000	5,000	-33.3%
434	Contract Labor	-	8,250	8,000	8,000	8,000	0.0%
461	Credit Card Fees	16	903	-	-	-	0.0%
471	Transfer Out	583,186	319,110	244,885	244,885	100,000	-59.2%
501	Insurance - Property	113,864	149,089	149,100	153,400	160,500	7.6%
503	Insurance - Bond	1,161	1,161	1,200	1,200	1,200	0.0%
506	Bad Debt Expense	2,311	-	-	-	-	0.0%
521	H/M Chamber of Commerce	137,209	116,247	-	-	-	0.0%
522	H/M Llano Museum	25,484	21,589	-	-	-	0.0%
523	Hotel/Motes Tax Distributions	23,758	22,703	-	-	-	0.0%
525	Principal Right-to-Use	8,248	6,454	7,600	7,600	7,600	0.0%
526	Interest - Right-to-Use	893	626	1,200	1,200	1,200	0.0%
527	HOP Transportation	-	30,000	-	-	-	0.0%
528	Community Support	-	14,004	50,000	12,000	15,000	0.0%
602	Buildings & Improvements	5,800	19,300	10,000	10,000	10,000	0.0%
Total	ADMINISTRATION	1,625,935	1,543,595	1,358,165	1,305,719	1,473,043	8.5%



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50250	COMMUNITY DEVELOPMENT						
101	Salaries & Wages	71,433	74,525	76,540	76,540	78,445	2.5%
102	Longevity	-	181	360	360	420	16.7%
104	FICA	5,186	5,434	5,890	5,890	6,035	2.5%
105	Retirement	9,969	9,518	9,950	9,950	10,650	7.0%
106	Health Insurance	12,386	12,719	12,545	12,545	12,280	-2.1%
109	Long Term Disability	196	222	250	250	240	-4.0%
115	Worker's Comp	142	-	195	195	-	-100.0%
117	Dental Insurance	958	409	450	450	465	3.3%
118	Life Insurance	67	58	60	60	60	0.0%
120	Employee Bonus	-	108	110	110	110	0.0%
201	Office Supplies	40	-	-	-	-	0.0%
401	Communications	774	774	775	775	775	0.0%
407	Technology	56	-	-	-	-	0.0%
412	Travel & Training	3,220	3,215	3,000	3,000	3,000	0.0%
420	Dues, Fees and Subscriptions	1,510	1,924	3,000	3,000	2,000	-33.3%
426	Professional Fees	15,635	26,345	-	-	-	0.0%
430	Advertising	4,246	32	-	-	-	0.0%
Total	COMMUNITY DEVELOPMENT	125,818	135,463	113,125	113,125	114,480	1.2%



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Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50300	POLICE						
101	Salaries & Wages	521,970	669,524	703,590	650,000	748,660	6.4%
102	Longevity	1,290	1,471	1,800	1,800	1,500	-16.7%
103	Overtime	11,938	10,562	20,000	20,000	20,000	0.0%
104	FICA	40,287	51,589	56,120	55,000	59,535	6.1%
105	Retirement	65,583	86,671	94,700	81,200	104,900	10.8%
106	Health Insurance	68,342	80,599	85,580	85,000	139,490	63.0%
107	Clothing	4,092	5,169	6,000	6,000	5,220	-13.0%
108	Certification	2,082	6,250	7,000	7,000	6,850	-2.1%
109	Long Term Disability	1,220	1,760	2,210	2,210	2,245	1.6%
115	Worker's Comp	17,419	16,328	24,400	20,050	26,110	7.0%
116	Unemployment	235	-	-	-	-	0.0%
117	Dental Insurance	4,452	5,053	5,800	5,800	8,950	54.3%
118	Life Insurance	386	504	600	600	660	10.0%
119	Health Reimbursement	(1,765)	(1,880)	-	-	-	0.0%
120	Employee Bonus	-	975	1,100	1,100	1,200	9.1%
201	Office Supplies	965	1,383	1,500	700	1,500	0.0%
202	Postage	134	210	400	100	400	0.0%
205	Operational Supplies	1,193	2,122	1,500	10,500	1,500	0.0%
206	Animal Control	1,969	1,213	3,500	4,600	3,500	0.0%
210	Fuel	26,922	26,773	40,000	25,000	30,000	-25.0%
302	M&R - Vehicles	12,416	23,685	16,500	10,000	10,000	-39.4%
303	M&R - Equipment	28,821	2,474	3,000	7,200	3,000	0.0%
305	M&R - Buildings & Grounds	1,033	2,120	2,500	2,500	2,500	0.0%
307	M&R - Office Equipment	3,117	2,880	2,000	2,000	2,000	0.0%
315-05	TML Insurance Claims	100	46,050	8,604	14,115	-	-100.0%
390	Miscellaneous Maintenance	-	-	1,000	-	-	-100.0%
401	Communications	11,781	12,365	13,500	13,500	13,500	0.0%
402	Electric	4,280	14,048	4,500	4,500	4,500	0.0%
407	Technology	14,225	10,808	34,695	36,300	30,000	-13.5%
412	Travel & Training	6,123	5,193	9,000	9,000	9,000	0.0%
420	Dues, Fees and Subscriptions	-	19	1,600	1,600	1,000	-37.5%
426	Professional Fees	1,884	3,365	5,500	110	1,000	-81.8%
426.02	Mowing	-	-	-	-	-	100.0%
432	Prisoner Board	-	-	1,000	-	-	-100.0%
433	Law Enforcement	31	-	4,000	-	-	-100.0%
434	Sheriff's Office Dispatch	35,330	45,000	45,000	45,000	50,000	11.1%
435	Sexual Assault	-	-	750	-	750	0.0%
436	Grant Expense	1,392	6,846	81,500	74,000	-	-100.0%
437	County Radio Service	2,700	4,674	5,000	5,000	5,000	0.0%
450	Debt Service - Interest	4,145	3,711	1,910	1,910	-	-100.0%
450-01	Debt Service - Principal	59,356	59,746	61,600	61,600	-	-100.0%
507	Insurance - Police	5,462	-	7,247	7,172	7,247	0.0%
525	Principal Right-to-Use	-	-	1,992	1,992	1,992	0.0%
526	Interest Right-to-Use	-	-	-	-	-	0.0%
615	Capital Outlay - Vehicles & Equipment	31,073	-	121,702	121,702	-	-100.0%
Total	POLICE	991,980	1,209,260	1,489,900	1,395,861	1,303,709	-12.5%



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Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50350	MUNICIPAL COURT						
101	Salaries & Wages	78,819	88,310	88,430	88,430	90,650	2.5%
102	Longevity	1,041	1,108	1,200	1,200	1,260	5.0%
103	Overtime	430	468	-	128	-	0.0%
104	FICA	5,958	6,909	6,915	6,915	7,085	2.5%
105	Retirement	9,054	9,538	9,520	9,520	10,190	7.0%
106	Health Insurance	8,449	7,944	8,170	8,170	8,255	1.0%
108	Certification	-	-	600	600	600	0.0%
109	Long Term Disability	199	222	230	230	150	-34.8%
115	Worker's Comp	171	-	230	230	265	15.2%
117	Dental Insurance	753	664	685	685	465	-32.1%
118	Life Insurance	58	58	60	60	60	0.0%
119	Health Reimbursement	4,183	-	-	-	-	0.0%
120	Employee Bonus	-	108	110	110	110	0.0%
190	LEDC Overtime	-	547	-	-	-	0.0%
201	Office Supplies	607	623	650	650	650	0.0%
205	Operational Supplies	134	42	350	350	350	0.0%
307	M&R - Office Equipment	2,194	-	2,200	2,200	500	-77.3%
401	Communications	371	360	360	360	360	0.0%
407	Technology	5,983	6,413	10,175	10,175	10,684	5.0%
412	Travel & Training	1,740	1,415	3,200	3,200	3,200	0.0%
420	Dues, Fees and Subscriptions	130	130	130	130	130	0.0%
421	Printing	322	-	650	650	750	15.4%
427	Legal Fees	4,660	8,602	30,000	30,000	15,000	-50.0%
460	Credit Card Fee	2,403	140	-	-	-	0.0%
506	Bad Debt Expense	33,568	-	-	-	-	0.0%
Total	MUNICIPAL COURT	161,228	133,600	163,865	163,993	150,714	-8.0%



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Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50400	CODE ENFORCEMENT						
101	Salaries & Wages	69,096	90,912	92,860	92,860	48,590	-47.7%
102	Longevity	105	-	-	-	-	0.0%
103	Overtime	551	727	1,000	1,000	1,000	0.0%
104	FICA	5,111	6,903	7,300	7,300	3,850	-47.3%
105	Retirement	9,646	11,557	12,290	12,290	6,780	-44.8%
106	Health Insurance	14,284	15,889	16,330	16,330	8,475	-48.1%
107	Clothing	524	93	1,440	1,440	720	-50.0%
108	Certification	-	-	1,200	1,200	600	-50.0%
109	Long Term Disability	184	350	300	300	160	-46.7%
115	Worker's Comp	264	606	2,020	1,822	265	-86.9%
117	Dental Insurance	799	818	900	900	500	-44.4%
118	Life Insurance	52	120	120	120	60	-50.0%
119	Health Reimbursement	700	-	-	-	-	0.0%
120	Employee Bonus	-	217	220	220	110	-50.0%
201	Office Supplies	477	318	500	700	500	0.0%
202	Postage	-	-	100	100	100	0.0%
204	Small Tools	-	-	100	100	100	0.0%
205	Operational Supplies	-	-	100	100	100	0.0%
210	Fuel	2,399	2,091	2,800	1,600	2,800	0.0%
302	M&R - Vehicles	384	196	2,000	500	2,000	0.0%
307	M&R - Office Equipment	375	100	800	-	800	0.0%
315-01	TML Insurance Claims	-	12,078	-	-	-	0.0%
401	Communications	1,553	1,653	2,000	1,500	2,000	0.0%
407	Technology	26,637	13,591	14,000	13,000	14,000	0.0%
412	Travel & Training	782	2,776	3,500	1,500	3,500	0.0%
420	Dues, Fees and Subscriptions	150	170	1,000	-	1,000	0.0%
421	Printing	-	150	300	-	300	0.0%
426	Professional Fees	25,393	62,346	27,500	42,500	35,000	27.3%
427	Legal Fees	231	-	500	-	500	0.0%
435	Clean Up	8,581	6,735	15,000	14,100	15,000	0.0%
Total	CODE ENFORCEMENT	168,279	230,395	206,180	211,482	148,810	-27.8%



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50500	FIRE DEPARTMENT						
101	Salaries & Wages	12,014	12,083	12,000	12,000	12,305	2.5%
104	FICA	918	918	920	920	945	2.7%
115	Worker's Compensation	4,509	9,015	10,000	5,600	5,180	-48.2%
201	Office Supplies	965	-	1,500	1,000	1,500	0.0%
204	Small Tools	-	787	1,000	1,000	3,000	200.0%
205	Operational Supplies	1,973	1,981	8,700	8,700	30,000	244.8%
210	Fuel	574	761	2,000	1,000	2,000	0.0%
302	M&R - Vehicles	6,242	7	5,000	5,000	8,000	60.0%
303	M&R - Equipment	40,803	28,507	15,274	15,274	5,000	-67.3%
305	M&R - Building and Grounds	143	2,858	10,000	15,000	10,000	0.0%
317	M&R - Office Equipment	2,394	1,870	1,000	-	-	-100.0%
401	Communications	2,664	2,814	4,000	2,200	4,000	0.0%
402	Electric	3,069	3,138	2,800	3,200	3,500	25.0%
405	Gas	3,208	2,928	3,800	3,400	3,500	-7.9%
407	Technology	-	-	2,526	2,526	5,000	0.0%
412	Travel & Training	-	-	5,000	5,000	5,000	0.0%
420	Dues, Fees and Subscriptions	1,600	1,650	2,000	1,800	7,000	250.0%
426-02	Mowing	-	-	-	-	-	100.0%
450	Debt Service - Interest	10,900	9,536	8,000	8,000	8,000	0.0%
451	Debt Service - Principal	46,281	48,631	49,250	49,250	49,500	0.5%
530	Firemen's Pension	18,975	9,200	19,000	19,000	25,000	31.6%
615	Vehicles & Equipment	-	8,680	-	-	-	0.0%
Total	FIRE DEPARTMENT	157,231	145,364	163,770	159,870	188,430	15.1%



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Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50600	PARKS & RECREATION						
101	Salaries & Wages	195,544	218,826	234,940	220,000	124,980	-46.8%
102	Longevity	1,954	2,066	2,580	2,200	2,040	-20.9%
103	Overtime	3,243	4,073	2,500	2,500	1,500	-40.0%
104	FICA	15,124	16,976	18,545	17,300	9,905	-46.6%
105	Retirement	25,915	28,872	31,350	27,000	17,435	-44.4%
106	Health Insurance	32,425	45,104	45,200	40,000	24,765	-45.2%
107	Clothing	2,128	3,072	3,250	3,250	1,950	-40.0%
108	Certification	300	2,219	2,400	2,400	600	-75.0%
109	Long Term Disability	428	798	755	755	385	-49.0%
115	Worker's Comp	2,705	5,057	5,200	10,470	2,770	-46.7%
116	Unemployment	2,261	-	-	-	-	0.0%
117	Dental Insurance	2,099	2,479	2,710	2,500	4,725	74.4%
118	Life Insurance	167	283	300	300	180	-40.0%
119	Health Reimbursement	-	1,812	-	-	-	0.0%
120	Employee Bonus	-	541	545	440	325	-40.4%
201	Office Supplies	-	3	50	-	50	0.0%
204	Small Tools	856	236	500	2,000	500	0.0%
205	Operational Supplies	5,746	6,798	7,500	10,000	5,000	-33.3%
206	Splash Pad Chemicals	-	1,049	6,000	1,000	1,000	-83.3%
210	Fuel	9,292	14,995	13,800	13,800	8,000	-42.0%
302	M&R - Vehicles	2,503	2,459	2,500	3,000	2,500	0.0%
303	M&R - Equipment	2,561	11,521	6,000	6,000	6,000	0.0%
305	M&R - Building and Grounds	21,254	28,521	15,000	25,000	15,000	0.0%
306	Ballfield Maintenance	10,206	28,896	15,000	15,000	15,000	0.0%
307	Dog Park	425	253	1,000	1,000	1,000	0.0%
308	Splash Pad Main	14,261	3,915	5,000	6,200	1,000	-80.0%
315-05	TML Insurance Claims	-	583	-	-	-	0.0%
401	Communications	2,039	2,733	2,500	2,500	2,500	0.0%
402	Electric	6,535	6,257	7,500	8,000	8,500	13.3%
405	Gas	-	-	-	1,000	-	0.0%
412	Travel & Training	2,604	1,162	1,200	1,200	1,200	0.0%
420	Dues, Fees and Subscriptions	100	-	100	100	100	0.0%
426	Professional Fees	172	261	-	-	-	0.0%
426-02	Mowing	-	-	-	-	-	100.0%
430	Advertising	-	100	-	-	-	0.0%
434	Contract Labor	-	-	-	-	-	0.0%
490	Miscellaneous Services	-	3,500	-	-	-	0.0%
621	Other	55,025	-	-	-	-	0.0%
623	Moore Rec Facility	-	17,750	-	-	-	0.0%
Total	PARKS & RECREATION	417,872	463,170	433,925	424,915	258,910	-40.3%



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Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50601	SWIMMING POOL						
101	Salaries & Wages	33,522	30,694	30,060	29,940	29,770	-1.0%
103	Overtime	3,536	1,474	1,000	1,790	1,000	0.0%
104	FICA	2,412	2,149	2,300	2,430	2,280	-0.9%
115	Worker's Comp	514	-	680	-	680	0.0%
201	Office Supplies	91	72	150	22	100	-33.3%
203	Concessions	2,274	1,442	3,500	3,132	2,500	-28.6%
205	Operational Supplies	10,931	7,572	15,000	10,000	8,000	-46.7%
303	M&R - Equipment	1,442	89	2,000	3,300	500	-75.0%
305	M&R - Building and Grounds	4,706	1,029	10,000	34,500	2,500	-75.0%
401	Communications	338	519	600	600	600	0.0%
402	Electric	-	5,220	3,000	5,500	5,000	66.7%
412	Travel & Training	527	1,692	1,500	1,325	1,500	0.0%
426	Professional Services	2,700	-	-	-	-	0.0%
430	Advertising	-	100	-	-	-	0.0%
Total	SWIMMING POOL	62,994	52,053	69,790	92,539	54,430	-22.0%
50602	BADU RV PARK						
305	M&R - Building and Grounds	85	56	1,000	1,000	1,000	0.0%
402	Electric	2,122	1,844	1,800	1,800	1,500	-16.7%
430	Advertising	-	100	-	-	-	0.0%
436	RV Space Mgmt Fee	3,170	3,918	3,000	2,000	3,000	0.0%
Total	BADU RV PARK	5,376	5,917	5,800	4,800	5,500	-5.2%
50604	ROBINSON RV PARK						
101	Salaries & Wages	9,277	9,339	9,600	9,600	9,830	2.4%
104	FICA	932	952	1,095	1,095	1,120	2.3%
115	Worker's Comp	225	-	25	25	25	0.0%
201	Office Supplies	-	8	50	50	50	0.0%
205	Operational Supplies	570	732	600	600	600	0.0%
303	M&R - Equipment	96	317	400	510	300	-25.0%
305	M&R - Building and Grounds	1,085	257	2,500	2,500	2,000	-20.0%
401	Communications	4,067	5,023	5,000	5,000	5,000	0.0%
402	Electric	18,988	19,937	22,000	22,000	20,000	-9.1%
405	Propane	2,391	1,237	2,000	2,000	2,500	25.0%
407	Technology	599	228	500	500	250	-50.0%
426-02	Mowing	-	-	-	-	-	100.0%
430	Advertising	-	100	-	-	-	0.0%
460	Credit Card Fees	3,171	4,129	4,000	5,000	4,500	12.5%
Total	ROBINSON RV PARK	41,401	42,258	47,770	48,880	46,175	-3.3%
50605	DEPOT MUSEUM						
205	Operational Supplies	16	45	300	300	300	0.0%
305	M&R - Building and Grounds	5,008	3,054	10,400	10,400	10,400	0.0%
401	Communications	3,281	2,771	3,000	3,000	3,000	0.0%
426-02	Mowing	-	-	-	-	-	100.0%
434	Contract Labor	-	-	2,350	-	2,350	0.0%
Total	DEPOT MUSEUM	8,305	5,870	16,050	13,700	16,050	0.0%



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50606	JLK ARENA						
101	Salaries & Wages	86,484	83,588	125,540	75,000	83,185	-33.7%
103	Overtime	760	1,540	-	1,000	-	0.0%
104	FICA	6,380	6,400	9,620	5,000	6,375	-33.7%
105	Retirement	12,144	9,056	11,710	9,000	7,880	-32.7%
106	Health Insurance	22,234	9,993	32,900	22,000	15,875	-51.7%
107	Clothing	-	-	-	-	-	100.0%
109	Long Term Disability	332	153	250	250	180	-28.0%
115	Worker's Comp	2,745	3,185	3,360	4,615	1,970	-41.4%
117	Dental Insurance	1,228	483	2,240	1,600	2,870	28.1%
118	Life Insurance	115	58	120	90	60	-50.0%
119	Health Reimbursement	620	(1,703)	-	-	-	0.0%
120	Employee Bonus	-	217	220	110	110	-50.0%
201	Office Supplies	176	1,075	400	400	100	-75.0%
203	Concessions	18	-	-	-	-	0.0%
204	Small Tools	895	743	300	300	300	0.0%
205	Operational Supplies	5,479	4,065	2,700	4,000	4,500	66.7%
206	Shavings	8,003	6,162	9,900	6,200	6,500	-34.3%
209	Alcoholic Beverages	4,461	8,744	10,220	8,000	-	-100.0%
210	Fuel	4,182	3,364	5,000	6,000	5,000	0.0%
302	M&R - Vehicles	314	133	250	250	250	0.0%
303	M&R - Equipment	5,931	15,744	8,000	8,000	7,000	-12.5%
305	M&R - Building and Grounds	9,313	22,488	12,000	12,000	8,000	-33.3%
307	Office Equipment	-	-	-	45	-	0.0%
401	Communications	1,491	2,161	4,000	2,000	4,000	0.0%
402	Electric	28,612	37,336	28,000	45,000	36,000	28.6%
405	Propane	1,531	1,300	2,400	4,000	5,000	108.3%
407	Technology	539	-	-	621	-	0.0%
412	Travel & Training	-	191	500	500	-	-100.0%
416	Rental of Equipment	-	1,045	-	-	-	0.0%
420	Dues, Fees and Subscriptions	28	4,341	1,000	1,000	-	-100.0%
421	Production Expenses	-	-	-	18,000	12,000	100.0%
426	Contract Labor	-	1,000	-	8,100	14,400	100.0%
426-02	Mowing	-	-	-	-	-	100.0%
430	Advertising	-	7,961	-	250	-	0.0%
460	Credit Card Fees	-	263	-	1,000	1,200	100.0%
601	Capital Outlay	-	122,726	60,000	71,570	-	-100.0%
Total	JLK ARENA	204,012	353,810	330,630	315,901	222,755	-32.6%



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50601	LANTEX THEATER						
101	Salaries	13,123	13,213	13,840	13,840	14,180	2.5%
104	FICA	1,101	1,003	1,060	1,060	1,085	2.4%
115	Worker's Comp	438	-	65	65	65	0.0%
201	Office Supplies	3	76	100	100	100	0.0%
205	Operational Supplies	1,882	2,513	3,500	3,500	1,500	-57.1%
209	Alcoholic Beverages	-	223	-	400	-	0.0%
303	M&R - Equipment	4,351	2,146	3,500	7,000	3,500	0.0%
305	M&R - Building and Grounds	4,608	2,934	2,500	1,000	2,500	0.0%
401	Communications	2,311	2,516	2,500	2,500	2,500	0.0%
402	Electric	5,931	5,792	5,000	7,000	5,000	0.0%
405	Gas	3,483	3,107	3,100	3,100	3,100	0.0%
407	Technology	-	200	500	500	500	0.0%
420	Dues, Fees and Subscriptions	-	2,577	1,000	-	-	-100.0%
426	Professional Fees	800	75	-	100	-	0.0%
430	Advertising	-	-	2,500	500	2,500	0.0%
602	Capital Outlay	8,000	-	-	-	-	0.0%
Total	LANTEX THEATER	46,033	36,374	39,165	40,665	36,530	-6.7%



CITY OF LLANO
FY 2026
General Fund Budget - 10

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50650	GOLF COURSE						
101	Salaries & Wages	239,069	242,443	275,000	275,000	254,970	-7.3%
102	Longevity	1,059	1,124	1,740	1,740	1,560	-10.3%
103	Overtime	3,970	2,545	3,000	3,000	3,000	0.0%
104	FICA	18,258	18,220	21,500	21,500	19,890	-7.5%
105	Retirement	28,666	24,826	31,450	31,450	31,600	0.5%
106	Health Insurance	34,620	32,131	32,100	32,100	35,355	10.1%
107	Clothing	45	29	1,000	1,000	-	-100.0%
108	Certification	300	302	1,200	1,200	-	-100.0%
109	Long Term Disability	668	557	515	515	470	-8.7%
115	Worker's Comp	4,893	3,297	6,800	6,800	6,325	-7.0%
117	Dental Insurance	2,663	2,128	2,420	2,420	2,855	18.0%
118	Life Insurance	191	173	240	240	240	0.0%
119	Health Reimbursement	700	700	-	-	-	0.0%
120	Employee Bonus	-	325	440	440	435	-1.1%
201	Office Supplies	262	224	300	500	500	66.7%
202	Postage	-	-	200	200	-	-100.0%
203-01	Food & Snacks	7,165	7,476	7,000	10,000	8,000	14.3%
203-02	Non Alcoholic Drinks	8,639	10,654	9,000	12,500	10,600	17.8%
204	Small Tools	-	102	1,000	1,500	1,000	0.0%
205	Operational Supplies	2,293	2,457	2,000	4,000	3,000	50.0%
207	Pro Shop Inventory	11,553	23,220	15,000	22,000	21,000	40.0%
209	Alcoholic Beverages	19,630	18,607	20,000	23,000	21,500	7.5%
210	Fuel	11,105	10,252	6,000	9,500	10,000	66.7%
302	M&R - Vehicles	40	191	400	400	400	0.0%
303	M&R - Equipment	8,463	27,542	15,000	15,000	35,000	133.3%
304	M&R - Machinery	1,375	-	-	-	-	0.0%
305	M&R - Buildings & Grounds	3,837	2,847	5,400	9,600	2,500	-53.7%
306-01	Fertilizer	17,510	27,820	34,000	34,000	34,000	0.0%
306-02	Chemicals	48,462	59,074	54,000	54,000	54,000	0.0%
306-03	Top Dressing, Sand, Soil	2,610	2,713	3,000	3,000	3,000	0.0%
306-04	Irrigation Repairs	10,430	2,587	4,000	13,100	8,000	100.0%
306-05	Irrigation Supplies	217	309	2,000	2,000	2,000	0.0%
306-06	Course Supplies	2,605	95	2,000	-	-	-100.0%
306-07	Overseeding, Sod	4,505	4,225	6,000	3,000	3,000	-50.0%
307	M&R - Golf Carts	-	25	1,500	1,000	500	-66.7%
401	Communications	6,531	5,520	6,000	6,000	5,500	-8.3%
402	Electric	16,095	13,962	17,500	17,500	15,500	-11.4%
407	Technology	948	2,303	1,000	1,000	9,000	800.0%
412	Travel & Training	718	940	1,000	1,300	900	-10.0%
416	Cart Lease - Interest	3,353	6,697	27,000	27,000	27,000	0.0%
416-01	Cart Lease - Principal	16,465	20,512	-	-	-	0.0%
417	Rental of Equipment	1,508	1,350	1,500	1,500	1,500	0.0%
420	Dues, Fees and Subscriptions	1,284	3,620	1,800	3,500	1,800	0.0%
426	Professional	-	95	-	-	-	0.0%
430	Advertising	-	100	-	-	-	0.0%
434	Contract Labor	49,469	49,500	49,500	49,500	49,500	0.0%
460	Credit Card Fee	9,322	10,780	9,500	11,600	12,000	26.3%
602	Capital Outlay	37,537	15,125	-	-	-	0.0%
615	Capital Outlay	-	-	235,595	235,595	-	-100.0%
Total	GOLF COURSE	639,032	659,721	915,600	950,200	697,400	-23.8%



CITY OF LLANO
FY 2026
General Fund Budget - 10

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budget to FY26
50800	STREET						
101	Salaries & Wages	81,280	167,909	206,390	206,390	203,660	-1.3%
102	Longevity	301	-	-	80	-	100.0%
103	Overtime	286	1,472	2,500	2,500	2,500	0.0%
104	FICA	6,224	12,844	16,200	16,200	15,990	-1.3%
105	Retirement	10,958	21,693	24,190	24,190	25,925	7.2%
106	Health Insurance	13,611	32,841	32,660	32,660	48,260	47.8%
107	Clothing	1,102	2,677	2,600	2,600	2,600	0.0%
108	Certification	-	1,081	2,400	2,400	2,400	0.0%
109	Long Term Disability	152	509	590	590	575	-2.5%
115	Worker's Comp	3,451	5,113	9,680	9,680	9,555	-1.3%
116	Unemployment	-	-	-	-	-	0.0%
117	Dental Insurance	1,529	1,795	2,700	2,700	3,750	38.9%
118	Life Insurance	88	182	240	240	240	0.0%
120	Employee Bonus	-	433	440	440	435	-1.1%
204	Small Tools	6,378	2,347	5,000	5,000	5,000	0.0%
205	Operational Supplies	2,026	9,082	10,000	10,000	10,000	0.0%
205-01	Street Repair	1,224	14,144	15,000	-	15,000	0.0%
205-02	Cold Mix	21,668	46,784	52,000	52,000	52,000	0.0%
205-03	Street Signage	4,111	17,105	54,000	36,000	20,000	-63.0%
210	Fuel	12,721	16,048	18,000	13,000	18,000	0.0%
302	M&R - Vehicles	6,833	5,764	7,500	7,500	6,500	-13.3%
303	M&R - Equipment	14,526	5,229	10,000	10,000	10,000	0.0%
304	M&R - Machinery	51,194	24,161	32,500	32,500	32,500	0.0%
305	M&R - Buildings & Grounds	3,677	1,257	2,500	2,500	1,500	-40.0%
315-05	Hail Damage - TML	-	-	-	-	-	0.0%
320	Drainage	2,255	19,570	50,000	25,000	55,000	10.0%
401	Communications	2,575	3,029	3,300	2,300	2,300	-30.3%
402	Electric	4,181	1,083	1,000	1,000	1,000	0.0%
405	Gas	805	920	700	700	700	0.0%
412	Travel & Training	272	588	1,000	1,000	1,000	0.0%
416	Rental of Equipment	-	-	7,500	-	7,500	0.0%
420	Dues, Fees, & Memberships	-	97	-	100	100	100.0%
426-02	Mowing	-	-	-	-	-	100.0%
450	Debt Service - Interest	1,070	10,193	15,000	15,000	8,754	-41.6%
450-01	Debt Service - Principal	36,021	90,016	53,000	53,000	56,583	6.8%
603	Streets	78,868	20,690	147,000	70,000	90,000	-38.8%
604	Curbs & Gutters	20,720	28,347	50,000	25,000	55,000	10.0%
615	Vehicles & Equipment	65,278	457,497	150,105	164,200	-	-100.0%
621	Other	-	-	50,000	50,000	536,300	972.6%
Total	STREETS	455,386	1,022,498	1,035,695	876,470	1,300,627	25.6%
TOTAL OPERATING EXPENDITURES		5,133,354	6,077,404	6,418,360	6,147,050	6,046,493	-5.8%



Utility Fund



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Estimated Beginning Cash Balance: \$ 3,091,483 \$ 2,943,799

	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Revenues:					
Electric	\$ 5,059,375	\$ 5,056,263	\$ 5,229,840	\$ 5,267,368	\$ 5,609,675
Water Service Charges	\$ 1,832,821	\$ 2,156,904	\$ 1,945,997	\$ 1,935,517	\$ 2,833,300
Wastewater Service Charges	\$ 1,716,057	\$ 1,783,020	\$ 1,768,000	\$ 1,800,603	\$ 2,073,200
Solid Waste Service Charges	\$ 1,097,609	\$ 1,133,674	\$ 1,123,000	\$ 1,153,200	\$ 1,154,000
Other	\$ 1,117,460	\$ 620,000	\$ 613,077	\$ 617,707	\$ 326,900
Total Revenues	\$ 10,823,323	\$ 10,749,860	\$ 10,679,914	\$ 10,774,395	\$ 11,997,075

Expenditures:					
Administration	\$ 922,245	\$ 839,977	\$ 881,818	\$ 826,398	\$ 846,759
Recycling Center	\$ 167,340	\$ 164,086	\$ 216,750	\$ 172,488	\$ 172,215
Sanitation	\$ 737,085	\$ 795,684	\$ 816,867	\$ 801,867	\$ 822,000
Water Plant	\$ 896,747	\$ 989,330	\$ 972,186	\$ 982,355	\$ 1,272,686
Water Distribution	\$ 910,324	\$ 948,645	\$ 1,367,365	\$ 1,352,415	\$ 1,336,425
Sewer Plant	\$ 831,822	\$ 933,008	\$ 932,417	\$ 923,826	\$ 914,920
Sewer Collection	\$ 485,893	\$ 672,510	\$ 949,631	\$ 949,005	\$ 945,293
Electric	\$ 4,594,375	\$ 4,740,110	\$ 4,773,179	\$ 4,751,899	\$ 4,954,405
Capital Purchases	\$ -	\$ -	\$ 2,696,972	\$ 1,089,950	\$ 710,000
Total Expenditures	\$ 9,545,831	\$ 10,083,350	\$ 13,607,185	\$ 11,850,203	\$ 11,974,703

Revenues Less Expenditures	(2,927,271)	\$ (1,075,808)	\$ 22,372
Add: Capital Paid w/ Bond Funds		\$ 928,124	
Additional Capital Items			\$ -
			<u>\$ 22,372</u>

Capital Items Carried Forward From FY25 (Paid with Bond Funds) \$ -

Estimated Ending Fund Balance: \$ 2,943,799 \$ 2,966,171

Less: Restricted Reserves (3 months expenditures) 2,318,701 2,127,252

Estimated Ending Unrestricted Cash Balance: \$ 625,098 \$ 838,920



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
OPERATING REVENUE							
ELECTRIC							
4101	Electric Service Fees	4,856,351	4,980,744	5,206,840	5,239,563	5,588,675	7.3%
4110	Electric Tap Fees	24,440	18,834	21,000	25,805	19,000	-9.5%
4113	LCRA Under Recovery Receipts	173,605	56,051	-	-	-	0.0%
4114	Pole Attachment Permits	-	-	-	-	-	0.0%
4151	Electric System Upgrades	4,979	634	2,000	2,000	2,000	0.0%
Total	ELECTRIC	5,059,375	5,056,263	5,229,840	5,267,368	5,609,675	7.3%
WATER - PRODUCTION/DISTRIBUTION							
4102	Water Service Fees	1,782,636	1,797,429	1,879,000	1,871,700	2,790,300	48.5%
4120	Water Tap Fees	35,435	31,721	35,000	37,820	35,000	0.0%
4152	TSU Lease	2,250	9,000	2,250	2,250	-	-100.0%
4220	Water Tap Evaluation	2,000	1,000	8,000	2,000	8,000	0.0%
4512	CDBG Grant	10,500	317,753	21,747	21,747	-	-100.0%
Total	WATER - PRODUCTION	1,832,821	2,156,904	1,945,997	1,935,517	2,833,300	45.6%
WASTEWATER - TREATMENT/DISTRIBUTION							
4103	Sewer Service Fees	1,670,953	1,735,120	1,720,000	1,760,700	2,029,200	18.0%
4121	Sewer Tap Fees	40,550	44,205	35,000	36,903	35,000	0.0%
4127	Reclaimed Water Sales	554	2,695	5,000	-	1,000	-80.0%
4221	Sewer Tap Evaluation	4,000	1,000	8,000	3,000	8,000	0.0%
Total	WASTEWATER - TREATMENT/DISTRIE	1,716,057	1,783,020	1,768,000	1,800,603	2,073,200	17.3%
SOLID WASTE - CUSTOMER CONVIENCE							
4104	Garbage Fees	967,390	1,000,201	1,008,000	1,038,000	1,028,000	2.0%
4108	Reclamation Center	130,219	133,473	115,000	115,200	126,000	9.6%
Total	SOLID WASTE - CUSTOMER CONVIENCI	1,097,609	1,133,674	1,123,000	1,153,200	1,154,000	2.8%
OTHER							
4106	Administration Revenue	72,291	86,788	80,000	83,000	80,000	0.0%
4107	Miscellaneous revenue	1,000	-	-	-	-	0.0%
4126	Customer Service Inspection	650	375	650	700	900	38.5%
4150	Hay Contract Revenue	4,128	5,808	10,000	13,000	10,000	0.0%
4627	Credit Card Fees	30,075	31,907	34,000	34,000	34,000	0.0%
4630	Insurance Proceeds	116,142	96,571	-	-	-	0.0%
4640	Loan Proceeds	-	-	184,927	184,927	-	-100.0%
4643	Sale of Assets	46,221	22,275	30,000	30,080	-	0.0%
4701	Interest	343,065	373,972	270,000	270,000	200,000	-25.9%
4790	Miscellaneous Income	3,940	2,304	3,500	2,000	2,000	-42.9%
4999	Transfer In	499,948	-	-	-	-	0.0%
Total	OTHER	1,117,460	620,000	613,077	617,707	326,900	-46.7%
TOTAL OPERATING REVENUE		10,823,323	10,749,860	10,679,914	10,774,395	11,997,075	12.3%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
OPERATING EXPENDITURES							
51100	ADMINISTRATION						
101	Salaries & Wages	170,206	79,321	85,080	85,080	96,200	13.1%
102	Longevity	1,182	-	-	-	-	0.0%
103	Overtime	1,985	2,433	5,000	5,000	5,000	0.0%
104	FICA	13,698	6,368	6,910	6,910	7,760	12.3%
105	Retirement	17,794	2,628	11,650	11,250	13,665	17.3%
106	Health Insurance	34,729	26,343	24,620	20,000	19,480	-20.9%
107	Clothing	1,812	325	1,000	500	1,000	0.0%
108	Certification	3,362	-	-	-	-	0.0%
109	Long Term Disability	475	292	280	310	295	5.4%
115	Worker's Compensation	2,154	-	230	-	255	10.9%
116	Unemployment	-	-	-	-	-	0.0%
117	Dental Insurance	2,521	1,430	1,510	1,510	1,505	-0.3%
118	Life Insurance	156	120	120	120	120	0.0%
119	Health Reimbursement Arrangement	1,400	403	-	-	-	0.0%
120	Employee Bonus	-	217	220	220	220	0.0%
201	Office Supplies	1,689	1,069	2,000	2,000	2,000	0.0%
202	Postage	14,274	12,855	12,500	14,500	14,500	16.0%
205	Operational Supplies	-	117	1,000	500	1,000	0.0%
210	Fuel	6,346	-	-	-	-	0.0%
302	M&R - Vehicle	2,321	-	-	-	-	0.0%
307	M&R - Office Equipment	5,034	389	2,500	1,000	2,500	0.0%
315-05	TML - Hail Damage	255	-	-	-	-	0.0%
401	Communications	3,505	2,972	2,400	2,750	3,000	25.0%
407	Technology	29,908	30,551	58,600	66,000	65,000	10.9%
412	Travel & Training	343	1,795	5,000	500	2,500	-50.0%
420	Dues, Fees and Subscriptions	1,725	300	-	300	-	0.0%
426	Professional Fees	37,405	92,156	85,048	85,048	10,000	-88.2%
426-03	Contingency	-	-	-	-	58,034	100.0%
428	Collection Fees	(263)	-	-	-	-	0.0%
435	Bond Agent Fees	2,000	2,000	2,000	2,000	2,000	0.0%
450	Debt Service - Interest	4,102	788	12,300	-	-	-100.0%
450-01	Debt Service - Principal	-	-	35,300	-	-	-100.0%
460	Credit Card Fees	34,548	33,581	34,000	30,000	34,000	0.0%
550	Fee in Lieu of Tax	7,965	8,326	9,450	7,800	8,000	-15.3%
552	Administrative Fees	468,107	479,118	483,100	483,100	498,725	3.2%
560	Bad Debt Expense	11,416	18,102	-	-	-	0.0%
561	Depreciation Expense	40,090	35,979	-	-	-	0.0%
Total	ADMINISTRATION	922,245	839,977	881,818	826,398	846,759	-4.0%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51200	CUSTOMER CONVIENCE CENTER						
101	Salaries & Wages	40,352	51,340	52,050	41,640	53,450	2.7%
102	Longevity	771	836	960	768	1,020	6.3%
103	Overtime	1,086	824	1,500	600	600	-60.0%
104	FICA	2,740	3,772	4,180	3,344	4,225	1.1%
105	Retirement	3,844	3,873	6,600	5,280	6,945	5.2%
106	Health Insurance	12,606	12,719	12,545	10,036	12,280	-2.1%
107	Clothing	193	556	775	620	775	0.0%
109	Long Term Disability	107	174	160	128	155	-3.1%
115	Worker's Compensation	2,128	2,361	5,720	2,384	3,010	-47.4%
117	Dental Insurance	629	664	690	552	685	-0.7%
118	Life Insurance	49	58	60	48	60	0.0%
120	Employee Bonus	-	108	110	88	110	0.0%
201	Office Supplies	302	-	500	500	500	0.0%
204	Small Tools	132	-	100	100	100	0.0%
205	Operational Supplies	129	80	100	100	100	0.0%
210	Fuel	3,435	229	1,500	1,500	1,500	0.0%
303	M&R - Equipment	303	-	500	500	500	0.0%
304	M&R - Machinery	3,709	8,271	5,000	10,000	500	-90.0%
305	M&R - Building and Grounds	2,344	881	1,500	500	10,500	600.0%
401	Communications	1,374	2,151	2,000	2,000	1,900	-5.0%
402	Electric	823	926	1,200	1,200	1,200	0.0%
404	Disposal Fees	66,378	51,301	75,000	49,000	50,000	-33.3%
407	Technology	451	55	1,000	1,000	-	-100.0%
426	Professional Fees	20,539	19,671	25,000	23,000	20,000	-20.0%
431	Employee Bonus	108	-	-	-	-	0.0%
460	Credit Card Fees	1,995	1,983	2,500	2,100	2,100	-16.0%
561	Depreciation Expense	814	1,256	-	-	-	0.0%
602	Capital Outlay	-	-	15,500	15,500	-	-100.0%
Total	CUSTOMER CONVIENCE CENTER	167,340	164,086	216,750	172,488	172,215	-20.5%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51201	SANITATION						
404	Disposal Fees	705,010	765,306	790,000	775,000	795,000	0.6%
550	Fee in Lieu of Taxes	32,075	30,378	26,867	26,867	27,000	0.5%
Total	SANITATION	737,085	795,684	816,867	801,867	822,000	0.6%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51300	WATER PLANT						
101	Salaries & Wages	80,950	139,156	137,560	140,360	141,190	2.6%
102	Longevity	412	787	910	840	970	6.6%
103	Overtime	8,913	18,705	19,000	19,000	20,000	5.3%
104	FICA	6,651	11,445	12,370	11,860	12,715	2.8%
105	Retirement	8,825	12,680	20,890	17,700	22,415	7.3%
106	Health Insurance	11,327	18,863	19,305	17,350	18,935	-1.9%
107	Clothing	1,151	1,477	1,590	1,110	1,585	-0.3%
108	Certification	1,803	3,763	3,850	3,780	3,850	0.0%
109	Long Term Disability	222	337	450	350	435	-3.3%
115	Worker's Compensation	1,263	3,872	6,888	6,888	4,415	-35.9%
117	Dental Insurance	1,189	1,697	1,680	1,830	1,650	-1.8%
118	Life Insurance	58	88	100	100	95	-5.0%
119	Health Reimbursement Arrangement	700	328	-	-	-	0.0%
120	Employee Bonus	-	171	180	175	175	-2.8%
201	Office Supplies	339	184	550	550	550	0.0%
202	Postage	44	115	50	50	50	0.0%
204	Small Tools	81	84	600	600	600	0.0%
205	Operational Supplies	122,820	135,374	137,500	168,000	175,000	27.3%
210	Fuel	9,790	2,920	3,000	4,500	3,000	0.0%
302	M&R - Vehicle	979	286	4,500	4,500	4,500	0.0%
303	M&R - Equipment	83,211	53,095	85,000	85,000	85,000	0.0%
304	M&R - Machinery	-	261	-	-	-	0.0%
305	M&R - Building and Grounds	1,492	5,930	3,500	3,500	1,500	-57.1%
312	Boards on Dam	758	11,266	10,000	1,500	10,000	0.0%
315-05	TML Insurance Claims	-	9,623	5,262	5,261	-	-100.0%
401	Communications	5,404	6,020	6,000	6,100	6,100	1.7%
402	Electric	43,177	40,038	44,000	44,000	44,000	0.0%
403	LCRA Water Purchase	-	-	-	-	82,500	100.0%
404	Disposal Fees	24,032	38,582	35,000	25,000	35,000	0.0%
407	Technology	3,150	1,776	5,000	5,000	5,000	0.0%
412	Travel & Training	617	543	2,375	2,375	2,375	0.0%
415	Testing Fees	16,366	17,806	16,500	16,500	18,000	9.1%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	4,636	5,095	5,000	5,000	5,000	0.0%
426	Professional Fees	6,729	-	59,500	59,500	-	0.0%
426-02	Mowing	-	-	-	-	-	0.0%
431	Employee Bonus	108	-	-	-	-	0.0%
432	Water Conservation Program	-	-	500	500	500	0.0%
452	Series 2016 - Interest	1,654	(74)	32,256	32,256	29,856	-7.4%
452-01	Series 2016 - Principal	-	-	60,000	60,000	61,200	2.0%
453	Series 2017 - Interest	4,271	4,042	3,815	3,815	3,590	-5.9%
453-01	Series 2017 - Principal	-	-	8,135	8,135	8,132	0.0%
550	Fee in Lieu of Tax	226,909	209,796	197,295	197,295	279,030	41.4%
553	Transfer Out - Sinking Fund	22,024	22,117	21,575	21,575	21,575	0.0%
554	Transfer Out - Dam Fund	-	-	-	-	161,698	100.0%
561	Depreciation	194,691	211,080	-	-	-	0.0%
Total	WATER - PLANT	896,747	989,330	972,186	982,355	1,272,686	30.9%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51325	WATER - DISTRIBUTION (FIELD OPERATIONS)						
101	Salaries & Wages	170,081	158,526	166,110	166,000	170,270	2.5%
102	Longevity	2,040	1,652	1,600	1,670	1,660	3.8%
103	Overtime	24,930	16,428	20,000	20,000	20,000	0.0%
104	FICA	13,701	12,909	14,670	13,350	14,990	2.2%
105	Retirement	18,552	14,503	24,760	20,500	26,420	6.7%
106	Health Insurance	33,729	32,539	30,340	29,500	29,585	-2.5%
107	Clothing	2,521	1,817	2,250	2,250	2,250	0.0%
108	Certification	2,069	3,259	3,750	3,750	3,750	0.0%
109	Long Term Disability	471	481	510	475	500	-2.0%
115	Worker's Compensation	2,187	2,068	5,100	3,810	5,210	2.2%
117	Dental Insurance	2,315	2,226	2,180	2,780	2,150	-1.4%
118	Life Insurance	126	133	140	130	95	-32.1%
119	Health Reimbursement Arrangement	4,200	(1,676)	-	-	-	0.0%
120	Employee Bonus	-	244	250	245	250	0.0%
201	Office Supplies	686	294	800	800	800	0.0%
204	Small Tools	1,971	2,023	2,500	2,500	2,500	0.0%
205	Operational Supplies	818	1,186	1,500	1,500	1,500	0.0%
210	Fuel	9,386	12,549	15,000	12,000	15,000	0.0%
302	M&R - Vehicle	3,346	13,840	13,000	13,000	13,625	4.8%
303	M&R - Equipment	10,933	9,687	17,500	17,500	17,500	0.0%
304	M&R - Machinery	13,508	8,481	16,000	16,000	16,000	0.0%
305	M&R - Building and Grounds	1,615	1,735	2,500	2,500	2,500	0.0%
310	Utilities	94,801	96,253	110,000	110,000	110,000	0.0%
311	System Improvements	-	13,802	15,000	15,000	15,000	0.0%
315-05	TML - Hail	2,849	40,534	5,261	5,261	-	-100.0%
320	Repair Utility Street	11,026	18,194	22,000	22,000	22,000	0.0%
401	Communications	4,687	5,341	5,300	5,450	5,500	3.8%
402	Electric	9,743	12,107	13,000	14,100	14,500	11.5%
407	Technology	-	3,154	5,000	5,000	5,000	0.0%
412	Travel & Training	1,729	1,657	3,375	3,375	3,375	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	75	26	400	400	400	0.0%
426	Professional Fees	250	5,228	39,200	39,200	10,650	-72.8%
426-02	Mowing	-	-	-	-	-	0.0%
428	Water Tap Evaluation	5,231	2,700	8,000	2,000	8,000	0.0%
431	Employee Bonus	325	-	-	-	-	0.0%
450	Series 2022 - Interest	156,431	199,025	182,056	182,056	164,248	-9.8%
450-01	Series 2022 - Principal	-	-	425,000	425,000	440,000	3.5%
451	Series 2016 - Interest	41,730	33,984	32,256	32,256	29,856	-7.4%
451-01	Series 2016 - Principal	-	-	60,000	60,000	61,200	2.0%
453	Series 2017 - Interest	17,532	16,593	15,654	15,654	14,737	-5.9%
453-01	Series 2017 - Principal	-	-	33,384	33,384	33,385	0.0%
454	TWDB Series 2018 - Interest	12,495	12,027	11,519	11,519	11,519	0.0%
454-01	TWDB Series 2018 - Principal	-	-	40,000	40,000	40,000	0.0%
456	Bond Issuance Fees	60,288	-	-	-	-	0.0%
561	Depreciation	171,949	193,115	-	-	-	0.0%
Total	WATER - DISTRIBUTION	910,324	948,645	1,367,365	1,352,415	1,336,425	-2.3%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51350	SEWER PLANT						
101	Salaries & Wages	57,374	122,596	121,960	122,800	125,010	2.5%
102	Longevity	460	312	310	325	310	0.0%
103	Overtime	3,408	12,868	12,500	10,000	12,500	0.0%
104	FICA	4,688	9,699	10,600	9,700	10,830	2.2%
105	Retirement	6,355	10,737	17,900	14,650	19,085	6.6%
106	Health Insurance	12,258	18,863	19,305	17,325	18,940	-1.9%
107	Clothing	1,257	1,139	1,590	1,590	1,590	0.0%
108	Certification	1,277	3,461	3,550	3,500	3,550	0.0%
109	Long Term Disability	161	337	400	350	385	-3.8%
115	Worker's Compensation	1,656	2,068	3,680	2,000	3,765	2.3%
117	Dental Insurance	741	970	1,010	1,035	1,015	0.5%
118	Life Insurance	43	88	100	95	100	0.0%
119	Health Reimbursement Arrangement	(2,100)	328	-	-	-	0.0%
120	Employee Bonus	-	171	180	175	180	0.0%
201	Office Supplies	405	-	500	500	500	0.0%
202	Postage	89	19	50	50	50	0.0%
204	Small Tools	75	637	750	750	750	0.0%
205	Operational Supplies	33,386	18,399	30,000	30,000	30,000	0.0%
210	Fuel	3,237	3,840	4,000	4,000	4,000	0.0%
302	M&R - Vehicle	1,161	1,560	4,500	4,500	4,200	-6.7%
303	M&R - Equipment	48,464	45,488	70,000	70,000	50,000	-28.6%
304	M&R - Machinery	2,598	4,349	5,000	5,000	5,000	0.0%
305	M&R - Building and Grounds	1,751	10,588	2,500	2,500	2,500	0.0%
307	M&R - Office Equipment	-	977	-	-	250	100.0%
310	Utilities	167	-	-	-	-	0.0%
311	System Improvements	-	2,049	15,000	15,000	15,000	0.0%
315-05	TML - Hail Damage	3,224	18,465	5,262	5,261	-	-100.0%
401	Communications	5,635	6,022	6,000	7,875	8,000	33.3%
402	Electric	60,015	55,531	62,000	60,000	60,000	-3.2%
407	Technology	3,150	13,629	5,000	5,000	5,000	0.0%
412	Travel & Training	677	781	2,375	2,375	2,375	0.0%
415	Testing Fees	34,334	19,782	35,000	30,000	35,000	0.0%
420	Dues, Fees and Subscriptions	3,824	3,523	4,000	3,575	3,600	-10.0%
426	Professional Fees	329	-	15,000	21,500	-	-100.0%
426-02	Mowing	-	-	-	-	-	0.0%
431	Employee Bonus	108	-	-	-	-	0.0%
451	Series 2016 - Interest	77,376	79,650	69,890	69,890	64,690	-7.4%
451-01	Series 2016 - Principal	-	-	130,000	130,000	132,600	2.0%
453	Series 2017 - Interest	12,979	12,284	11,590	11,590	10,910	-5.9%
453-01	Series 2017 - Principal	-	-	24,715	24,715	24,715	0.0%
454	TWDB Series 2018 - Interest	7,196	6,935	6,650	6,650	6,650	0.0%
454-01	TWDB Series 2018 - Principal	-	-	30,000	30,000	30,000	0.0%
550	Fee in Lieu of Tax	213,238	204,827	180,600	180,600	202,920	12.4%
553	Transfer Out - Sinking Fund	18,941	19,081	18,950	18,950	18,950	0.0%
561	Depreciation	211,883	220,954	-	-	-	0.0%
Total	SEWER PLANT	831,822	933,008	932,417	923,826	914,920	-1.9%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51375	SEWER - COLLECTION (FIELD OPERATIONS)						
101	Salaries & Wages	97,550	183,309	186,700	186,600	191,370	2.5%
102	Longevity	-	1,606	1,600	1,670	1,660	3.8%
103	Overtime	23,690	21,423	22,500	22,500	23,500	4.4%
104	FICA	8,632	14,447	16,470	15,100	16,905	2.6%
105	Retirement	11,429	16,387	27,800	23,240	29,795	7.2%
106	Health Insurance	18,878	34,472	34,140	32,580	33,325	-2.4%
107	Clothing	1,748	1,942	2,590	2,590	2,590	0.0%
108	Certification	1,352	3,603	4,150	3,775	4,150	0.0%
109	Long Term Disability	270	532	580	545	570	-1.7%
115	Worker's Compensation	2,172	3,872	9,660	9,155	5,880	-39.1%
117	Dental Insurance	1,680	2,505	2,460	3,085	2,425	-1.4%
118	Life Insurance	90	146	160	150	155	-3.1%
119	Health Reimbursement Arrangement	700	1,317	-	-	-	0.0%
120	Employee Bonus	-	280	280	280	280	0.0%
201	Office Supplies	699	294	2,000	2,000	2,000	0.0%
204	Small Tools	824	2,070	2,500	2,500	2,500	0.0%
205	Operational Supplies	721	3,125	5,000	5,000	5,000	0.0%
210	Fuel	15,472	18,425	18,000	16,000	15,000	-16.7%
302	M&R - Vehicle	18,813	10,033	13,000	13,000	11,000	-15.4%
303	M&R - Equipment	36,402	80,278	135,474	135,474	85,000	-37.3%
304	M&R - Machinery	18,670	9,077	21,000	21,000	21,000	0.0%
305	M&R - Building and Grounds	701	1,154	2,500	2,500	2,500	0.0%
310	Utilities	16,153	14,823	30,000	40,000	40,000	33.3%
311	System Improvements	-	1,595	40,000	40,000	40,000	0.0%
314	Lift Station Rebuilds	-	1,990	20,000	20,000	20,000	0.0%
315-05	TML - Hail Damage	1,589	47,014	5,262	5,261	-	-100.0%
320	Repair Utility Street	10,698	18,619	22,000	22,000	22,000	0.0%
401	Communications	4,850	5,460	5,400	6,000	6,000	11.1%
402	Electric	9,683	8,828	10,000	10,000	10,000	0.0%
405	Gas	845	960	1,000	1,000	1,000	0.0%
407	Technology	-	2,560	5,000	5,000	5,000	0.0%
412	Travel & Training	527	1,276	3,875	3,875	3,875	0.0%
415	Testing Fees	1,331	-	-	595	-	0.0%
416	Equipment Rental	-	-	500	500	500	0.0%
420	Dues, Fees and Subscriptions	70	50	500	500	500	0.0%
426	Professional Fees	234	3,080	10,650	10,650	10,650	0.0%
426-02	Mowing	-	-	-	-	-	0.0%
428	Sewer Tap Evaluation	3,459	5,889	8,000	6,000	8,000	0.0%
431	Employee Bonus	108	-	-	-	-	0.0%
450	Debt Service - Interest	15,471	3,285	2,475	2,475	11,995	384.6%
450-01	Debt Service - Principal	-	-	60,225	60,225	93,370	55.0%
453	Series 2017 - Interest	7,231	6,844	6,460	6,460	6,078	-5.9%
453-01	Series 2017 - Principal	-	-	13,770	13,770	13,770	0.0%
454	TWDB Series 2018 - Interest	38,893	37,501	35,950	35,950	35,950	0.0%
454-01	TWDB Series 2018 - Principal	-	-	160,000	160,000	160,000	0.0%
561	Depreciation	114,255	102,442	-	-	-	0.0%
Total	SEWER - COLLECTION	485,893	672,510	949,631	949,005	945,293	-0.5%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Budgeted to FY26
51400	ELECTRIC						
101	Salaries & Wages	319,581	369,224	369,340	356,870	392,465	6.3%
102	Longevity	2,023	2,216	2,520	2,350	2,700	7.1%
103	Overtime	25,715	30,247	31,000	36,000	32,800	5.8%
104	FICA	25,201	28,984	30,900	29,200	32,785	6.1%
105	Retirement	31,413	31,690	52,100	50,700	57,780	10.9%
106	Health Insurance	50,023	64,984	61,100	65,000	63,510	3.9%
107	Clothing	11,587	7,041	6,260	6,260	6,255	-0.1%
109	Long Term Disability	847	1,078	1,190	1,330	1,200	0.8%
115	Worker's Compensation	8,734	5,293	12,275	5,293	10,550	-14.1%
117	Dental Insurance	4,247	4,431	4,440	4,200	4,810	8.3%
118	Life Insurance	239	298	300	300	300	0.0%
119	Health Reimbursement Arrangement	1,400	-	-	-	-	0.0%
120	Employee Bonus	-	541	550	542	550	0.0%
201	Office Supplies	61	146	200	200	200	0.0%
204	Small Tools	2,300	4,213	4,500	4,500	4,500	0.0%
205	Operational Supplies	880	756	5,350	5,500	700	-86.9%
210	Fuel	14,409	14,944	15,000	15,000	15,000	0.0%
302	M&R - Vehicle	16,499	20,793	15,000	15,000	15,000	0.0%
303	M&R - Equipment	1,865	1,842	2,000	2,000	2,000	0.0%
304	M&R - Machinery	12	0	200	200	200	0.0%
305	M&R - Building and Grounds	6,939	5,454	10,000	10,000	10,000	0.0%
307	Technology	744	3,177	3,500	2,000	3,500	0.0%
310	Utilities	96,766	147,138	237,000	237,000	137,000	-42.2%
312	Customer Compliance	-	(75)	500	-	500	0.0%
315-05	Hail Damage	11,790	23,783	-	-	-	0.0%
401	Communications	6,972	7,962	10,500	10,500	10,500	0.0%
402	Electric	1,288	1,346	1,000	1,000	1,000	0.0%
403	LCRA Wholesale	3,085,925	3,130,156	3,040,000	3,040,000	3,320,000	9.2%
404	Solar Power Meters	6,702	10,752	18,000	13,000	18,000	0.0%
412	Travel & Training	10,958	11,289	13,000	13,000	13,000	0.0%
415	Testing Fees	2,406	2,476	3,500	3,500	3,500	0.0%
416	Equipment Rental	-	-	500	-	500	0.0%
420	Dues, Fees and Subscriptions	5,815	7,106	9,000	9,000	9,000	0.0%
426	Professional Fees	71,163	41,560	126,000	126,000	86,000	-31.7%
426-01	LCRA Line Study	25,489	27,221	27,300	27,300	27,300	0.0%
426-02	Mowing	-	-	-	-	-	0.0%
450	Cadence Lease - Interest	-	870	7,190	7,190	7,521	4.6%
450-01	Cadence Lease - Principal	0	0	35,711	35,711	35,381	-0.9%
451	LCRA - Interest	2,965	230	-	-	-	0.0%
451-01	LCRA - Principal	-	(1)	-	-	-	0.0%
455	Debt Service Interest - Digger trk	-	-	16,615	16,615	13,642	-17.9%
455-01	Debt Service Principal - Digger Trk	-	-	52,920	52,920	55,888	5.6%
550	Fee in Lieu of Tax	635,800	600,839	546,718	546,718	558,868	2.2%
561	Depreciation	105,621	130,108	-	-	-	0.0%
Total	ELECTRIC	4,594,375	4,740,110	4,773,179	4,751,899	4,954,405	3.8%
TOTAL OPERATING EXPENDITURES		9,545,831	10,083,350	10,910,213	10,760,253	11,264,703	3.2%



CITY OF LLANO
FY 2026
Utility Fund Budget - 20

Account Code	FY 2026 Proposed Budget
CAPITAL PURCHASES/PROJECTS	
ELECTRIC	
Engineer & purchase material for Northside reconduct	200,000
Rebuild Bucket Truck	150,000
Yearly meter replacements	110,000
WATER PLANT	
Replace Counter tops	15,000
Service Truck	-
WATER DISTRIBUTION	
Cab & Chassis	110,000
Water Line Extensions	40,000
Yearly meter replacements (over 10 years)	35,000
SEWER DISTRIBUTION	
Sewer Line Extensions	40,000
2008 mini dump truck swap to 2019	10,000
TOTAL CAPITAL PURCHASES/PROJECTS	\$ 710,000
TOTAL CAPITAL PROJECTS	\$ 710,000



Debt Service Fund



CITY OF LLANO
FY 2026
Debt Service Budget - 15

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Fund Balance:					\$ 109,157	\$ 117,891
REVENUES						
TAX						
4101	Property Tax - Current (I & S)	418,494	448,882	449,754	449,754	541,490
4102	Property Tax - Delinquent (I & S)	4,043	5,284	5,000	7,000	5,000
4103	Penalty & Interest	4,879	5,949	3,000	5,000	3,000
4701	Interest Income	19,771	16,926	15,000	12,000	10,000
TOTAL REVENUES		447,187	477,041	472,754	473,754	559,490
EXPENDITURES						
DEBT SERVICE (General Fund Projects)						
50500-435	Bond Agent Fees	-	-	-	-	400
50500-450	Debt Service Interest - Tax Note 2025	-	-	-	-	44,655
50500-450-01	Debt Service Principal - Tax Note 2025	-	-	-	-	135,000
50650-450	Debt Service Interest - Clubhouse Note	5,835	5,213	4,810	4,810	4,295
50650-450-01	Debt Service Principal - Clubhouse Not	15,104	15,726	16,130	15,110	16,645
50800-435	Bond Agent Fees	400	400	400	400	400
50800-450	Debt Service Interest - Series 2017	125,700	112,900	99,700	99,700	85,900
50800-450-01	Debt Service Principal - Series 2017	320,000	330,000	345,000	345,000	355,000
TOTAL EXPENDITURES		467,039	464,239	466,040	465,020	642,295
Revenues Less Expenditures					8,734	(82,805)
Estimated Ending Fund Balance					\$ 117,891	\$ 35,086



Council Restricted Fund



**CITY OF LLANO
FY 2026**

Council Restricted Fund Budget - 22

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Cash Balance:					\$ 787,914	\$ 557,655
REVENUES						
FEES						
4701	Interest	22,687	27,679	24,000	16,100	10,000
4999	Transfers In	40,965	41,198	41,000	41,000	41,000
TOTAL REVENUES		63,652	68,877	65,000	57,100	51,000
EXPENDITURES						
51325-426	Professional Fees	-	-	125,259	125,259	50,000
51999-613	Capital Projects - Sewer	-	-	50,000	50,000	-
51999-618	Capital Projects - Water	-	-	112,100	112,100	-
TOTAL EXPENDITURES		-	-	287,359	287,359	50,000
Revenues Less Expenditures		63,652	68,877	(222,359)	(230,259)	1,000
Estimated Ending Cash Balance					\$ 557,655	\$ 558,655



Dam Project Fund



**CITY OF LLANO
FY 2026**

Dam Project Fund Budget - 23

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Cash Balance:					\$ 787,914	\$ 787,914
REVENUES						
FEES						
4620	Private Entity Grant	-	-	-	-	2,000,000
4640	Loan Proceeds	-	-	-	-	3,500,000
4701	Interest on Investments	-	-	-	-	198,000
4999	Transfers In	-	-	-	-	161,698
TOTAL REVENUES		-	-	-	-	5,859,698
EXPENDITURES						
51300-426	Professional Fees	-	-	-	-	-
51300-450	Debt Service - Int	-	-	-	-	161,698
51300-450-01	Debt Service - Principal	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	161,698
Revenues Less Expenditures		-	-	-	-	5,698,000
Estimated Ending Cash Balance					\$ 787,914	\$ 6,485,914



Christmas Lighting Fund



CITY OF LLANO
FY 2026
Christmas Lighting Budget -25

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Fund Balance:					\$ 46,953	\$ 38,054
REVENUES						
4102	Park Collection Bucket Donations	5,177	174	470	470	1,000
4103	Concession Sales	2,209	310	825	825	100
4104	Photos with Santa	105	-	94	95	1,200
4106	Donations	33	-	-	-	-
4107	Ornament Room	649	-	-	-	-
4109	Snow Day	1,473	1,820	1,101	1,101	1,200
4115	Vendor Booth Rental	125	-	-	-	-
4701	Interest	2,376	2,193	1,600	1,460	1,400
TOTAL REVENUES		12,146	4,497	4,090	3,951	4,900
EXPENDITURES						
203	Concessions	4,162	2,221	438	440	450
205	Operational Supplies	1,219	228	1,718	1,720	1,700
208	Toys	372	710	-	-	-
209	Snow	8,293	6,840	6,206	6,210	6,500
303	Display Maintenance	1,287	1,958	4,200	4,200	3,000
305	Building & Grounds	394	1,791	7	10	500
420	Dues, Fees & Memberships	231	-	256	260	-
430	Advertising	81	-	-	-	-
460	Credit Card Fees	9	9	8	10	-
TOTAL EXPENDITURES		16,049	13,758	12,833	12,850	12,150
Revenues Less Expenditures		(3,903)	(9,261)	(8,743)	(8,899)	(7,250)
Estimated Ending Fund Balance					\$ 38,054	\$ 30,804



Cemetery Fund



CITY OF LLANO
FY 2026
Cemetery Fund Budget - 50

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Fund Balance:					\$ 20,144	\$ 16,084
REVENUES						
FEES						
4701	Interest	787	920	1,730	940	800
TOTAL REVENUES		787	920	1,730	940	800
EXPENDITURES						
50600-602	Building and Grounds	-	-	5,000	5,000	-
TOTAL EXPENDITURES		-	-	5,000	5,000	-
Revenues Less Expenditures		787	920	(3,270)	(4,060)	800
Estimated Ending Fund Balance					\$ 16,084	\$ 16,884



Cemetery Perpetual Fund



CITY OF LLANO
FY 2026
Cemetery Perpetual Fund Budget - 51

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Fund Balance:					\$ 41,534	\$ 36,934
REVENUES						
FEES						
4701	Interest	1,744	2,151	2,000	1,900	1,600
TOTAL REVENUES		1,744	2,151	2,000	1,900	1,600
EXPENDITURES						
50600-602	Building & Grounds	-	-	6,500	6,500	-
TOTAL EXPENDITURES		-	-	6,500	6,500	-
Revenues Less Expenditures		1,744	2,151	(4,500)	(4,600)	1,600
Estimated Ending Fund Balance					\$ 36,934	\$ 38,534



Airport Fund



CITY OF LLANO

FY 2026

Airport - 55

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	% Variance from FY25 Projected to FY26
Estimated Beginning Fund Balance:					\$ 116,267	\$ 52,705	
REVENUES							
4570	Fuel Sales	328,498	312,805	240,000	240,000	280,000	16.7%
4571	Hanger Rent	76,976	82,967	80,000	80,000	85,000	6.3%
4572	Land Lease	500	500	500	500	500	0.0%
4573	Covered Parking	552	746	550	550	550	0.0%
4575	Special Events	-	6,750	29,500	29,700	40,000	35.6%
4611	TXDOT Grant - Runway Lights	902,280	172,647	-	-	-	0.0%
4612	TXDOT Grant	-	-	-	-	288,276	100.0%
4621	TXDOT Ramp Grant	7,687	105,229	100,000	100,000	100,000	0.0%
4630	Insurance Proceeds	-	10,905	1,000	1,000	-	-100.0%
4643	Sale of Assets	1,665	-	154	-	-	0.0%
TOTAL REVENUES		1,318,158	692,549	451,704	451,750	794,326	75.9%
EXPENDITURES							
50900							
101	Salaries & Wages	55,052	70,361	64,235	76,235	69,820	8%
103	Overtime	2,474	1,690	6,500	1,000	1,000	-550%
104	FICA	4,081	5,248	5,420	5,620	5,430	0%
105	Retirement	5,143	6,101	6,740	6,740	6,440	-5%
106	Health Insurance	12,606	8,479	16,450	8,200	8,475	-94%
107	Clothing	-	-	300	300	300	0%
109	Long Term Disability	144	90	130	140	150	13%
115	Worker's Comp	100	-	1,390	-	1,560	11%
117	Dental Insurance	629	422	1,100	670	500	-120%
118	Life Insurance	58	38	60	450	60	0%
119	Health Reimbursement	700	(649)	-	-	-	0%
120	Employee Bonus	-	-	110	110	110	0%
201	Office Supplies	72	117	200	270	400	50%
204	Small Tools	201	67	100	100	100	0%
205	Operational Supplies	2,273	2,418	1,500	1,800	1,400	-7%
210	Fuel - Courtesy Cars	92	1,085	1,000	1,000	400	-150%
212	Aviation Fuel	280,374	214,988	184,800	214,800	210,000	12%
213	Aviation Oil/Retail	558	328	1,000	1,000	1,000	0%
302	M&R - Vehicles	1,144	5,425	7,800	500	3,000	-160%
303	M&R - Equipment	22,918	5,840	7,000	20,000	6,000	-17%
305	M&R - Buildings & Grounds	21,244	9,976	65,000	105,000	105,000	38%
315-05	TML Insurance Claims	-	25,296	-	-	-	0%
401	Communications	4,621	5,395	5,400	6,900	7,600	29%
402	Electric	9,378	7,915	11,000	9,500	9,000	-22%
407	Technology	-	1,675	-	2,700	-	0%
412	Travel and Training	-	262	-	1,000	700	100%
416	Rental of Equipment	480	480	500	500	560	11%
420	Dues, Fees and Subscriptions	500	12,890	6,500	6,430	6,430	-1%
428	Special Events	-	1,059	34,347	44,347	35,000	2%
430	Advertising	-	100	-	-	-	0%
431	Employee Bonus	108	108	-	-	-	0%
505	Insurance - Liability	3,544	3,544	4,500	-	4,500	0%
50999-690	Capital Outlay	987,630	-	-	-	-	0%
50999-692	Grant Expenditures	-	-	-	-	303,450	100%
TOTAL EXPENDITURES		-	390,749	433,082	515,312	788,385	45%
Revenues Less Expenditures		\$ 5,035	\$ (384,757)	\$ 18,622	\$ (63,562)	\$ 5,941	
Estimated Ending Fund Balance					\$ 52,705	\$ 58,646	



Child Safety Fund



**CITY OF LLANO
FY 2026**

Child Safety Fund Budget - 61

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Cash Balance:					\$ 27,803	\$ 35,401
REVENUES						
FEES						
4711	Child Safety Fees	-	-	-	8,740	8,740
TOTAL REVENUES		-	-	-	8,740	8,740
EXPENDITURES						
50200-438	Child Safety Expense	-	-	-	1,142	10,000
TOTAL EXPENDITURES		-	-	-	1,142	10,000
Revenues Less Expenditures		-	-	-	7,598	(1,260)
Estimated Ending Cash Balance					\$ 35,401	\$ 34,141



Hotel Occupancy Tax Fund



CITY OF LLANO
FY 2026
Hotel Occupancy Tax - 62

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Fund Balance:					\$ 39,025	\$ 32,115
REVENUES						
FEES						
4106	Hotel/Motel Tax	-	-	165,000	165,000	160,000
TOTAL REVENUES		-	-	165,000	165,000	160,000
EXPENDITURES						
50200-521	Chamber of Commerce	-	-	123,900	123,900	112,000
50200-522	Llano Museum	-	-	23,010	23,010	20,800
50200-523	HOT Tax Distributions	-	-	25,000	25,000	27,000
TOTAL EXPENDITURES		-	-	171,910	171,910	159,800
Revenues Less Expenditures					(6,910)	200
Estimated Ending Fund Balance					\$ 32,115	\$ 32,315



Paving/Park Bond Fund



CITY OF LLANO
FY 2026
Paving/Park Bond Fund Budget - 80

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget
Estimated Beginning Fund Balance:					\$ 469,479	\$ 481,974
REVENUES						
FEES						
4701	Interest	29,858	35,414	30,000	30,000	30,000
4999	Transfers In	106,461	293,236	223,761	223,761	25,000
TOTAL REVENUES		136,319	328,650	253,761	253,761	55,000
EXPENDITURES						
50800-426	Engineering	45,869	-	-	-	-
50800-610	Streets	-	5,913	393,756	20,000	373,756
51300-426	Professional Fees	18,200	293,736	132,520	221,266	50,000
TOTAL EXPENDITURES		64,069	299,649	526,276	241,266	423,756
Revenues Less Expenditures		72,250	29,001	(272,515)	12,495	(368,756)
Estimated Ending Fund Balance					\$ 481,974	\$ 113,218



Main Street Fund



CITY OF LLANO
FY 2026
Main Street -95

Account Code	Account Title	FY 2023 Final Actuals	FY 2024 Final Actuals	FY 2025 Amended Budget	FY 2025 Projected Actuals	FY 2026 Proposed 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