

CITY OF BANDERA COUNCIL AGENDA
Regular Meeting: Tuesday February 11, 2025

AGENDA ITEM: Budget Amendment

SUBMITTED BY: Allyson Wright

APPROVED FOR AGENDA: Stan Farmer

BACKGROUND: Budget amendment moving excess salary expense from Council Salary into new line-item Transfer out to Christmas. Funds will be transferred out as an expense and moved into Christmas in the Park fund as revenue. This transfer will bring the revenues to match the expenses and balance that fund to \$0.

FISCAL ANALYSIS:

None

RECOMMENDATION:

None

CITY OF BANDERA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

54 -CHRISTMAS IN THE PARK
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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<u>REVENUE SUMMARY</u>					
OTHER REVENUE	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>0.00</u>	<u>(39,000.00)</u>
TOTAL REVENUES	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>0.00</u>	<u>(39,000.00)</u>
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<u>EXPENDITURE SUMMARY</u>					
CHRISTMAS EXPENSE	<u>0.00</u>	<u>61,696.09</u>	<u>61,696.09</u>	<u>0.00</u>	<u>(61,696.09)</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>61,696.09</u>	<u>61,696.09</u>	<u>0.00</u>	<u>(61,696.09)</u>
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REVENUES OVER/(UNDER) EXPENDITURES	0.00	(22,696.09)	(22,696.09)		22,696.09

CITY OF BANDERA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

54 -CHRISTMAS IN THE PARK

33.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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<u>OTHER REVENUE</u>					
54-31114 CHRISTMAS REVENUE	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>0.00 (</u>	<u>39,000.00)</u>
TOTAL OTHER REVENUE	0.00	39,000.00	39,000.00	0.00 (39,000.00)
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TOTAL REVENUES	0.00	39,000.00	39,000.00	0.00 (39,000.00)
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2025

54 -CHRISTMAS IN THE PARK

33.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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CHRISTMAS EXPENSE					
=====					
OTHER					
54-501-7950 CHRISTMAS EXPENSE	0.00	61,696.09	61,696.09	0.00 (61,696.09)
TOTAL OTHER	0.00	61,696.09	61,696.09	0.00 (61,696.09)
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TOTAL CHRISTMAS EXPENSE	0.00	61,696.09	61,696.09	0.00 (61,696.09)
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TOTAL EXPENDITURES	0.00	61,696.09	61,696.09	0.00 (61,696.09)
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REVENUES OVER/ (UNDER) EXPENDITURES	0.00 (22,696.09) (22,696.09)		22,696.09

ORDINANCE NO. 449

AN ORDINANCE OF THE CITY OF BANDERA, TEXAS, APPROVING BUDGET AMENDMENTS, PROVIDING FOR SEVERABILITY, REPEALING ALL ORDINANCES IN CONFLICT AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Bandera's 2024-2025 Annual Budget was passed and approved on September 19, 2024; and

WHEREAS, department specific equipment, projects, and staffing are each an integral part of the annual budget and efficient and productive operations for the City as a whole; and

WHEREAS, staff recommends the various changes and amendments to the original budget to meet the challenges that serve a municipal purpose and have arisen since the original budget adoption, as authorized by Local Government Code Section 102.010; and

WHEREAS, the City Council has determined that these budget amendments are necessary and proper, serves a municipal purpose and will help the City better protect the health, safety and welfare of the general public

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BANDERA, TEXAS:

SECTION 1. The City Council of the City of Bandera, Texas does hereby approve the amended budget for the City of Bandera General Fund for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, as set forth in the attached Exhibit A.

SECTION 2. That all other portions of the original adopted budget shall remain as adopted.

SECTION 3. Severability. Should any section, subsection or phrase of this Ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity of the Ordinance as a whole or any other remaining portions of this Ordinance.

SECTION 4. Repeal. This Ordinance shall be cumulative of all provisions of ordinances of the City of Bandera, Texas, except where the provisions of the Ordinance are in direct conflict with the provisions such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 5. Effective Date. This ordinance shall take effect from and after the earliest date provided by law following its adoption and publication as provided by law.

PASSED and APPROVED this the 11th Day of February 2025.

Denise Griffin, Mayor

ATTEST:

Jill Shelton, City Secretary

EXHIBIT A

CITY OF BANDERA BUDGET AMENDMENT FORM FISCAL YEAR 2024-25

GENERAL FUND DEPARTMENT	ACCOUNT NUMBER	ACCOUNT TITLE	DESCRIPTION	Amount Changed	CURRENT BUDGET	YTD ACTUAL	AMENDED BUDGET
City Council	10-501-1000	Salary	Decrease expense	\$20,831.09	\$ 24,000.00	\$ 590.00	\$ 3,168.91
City Council	10-501-1050	Social Security Tax	Decrease expense	\$1,290.00	\$ 1,490.00	\$ 36.58	\$ 200.00
City Council	10-501-1100	Medicare Tax	Decrease expense	\$300.00	\$ 350.00	\$ 8.71	\$ 50.00
City Council	10-501-1250	TWC Employment Tax	Decrease expense	\$275.00	\$ 315.00	\$ -	\$ 40.00
			Total	\$22,696.09	\$ 26,155.00	\$ 635.29	\$ 3,458.91
City Council	10-501-7510	Transfer out to Christmas Fund	Add Expense to New Line Item	\$22,696.09			
		Net Change in General Fund		\$0.00			
Christmas Fund							
Christmas in the Park	54-31114	Christmas Fund Revenue	Add Revenue to Christmas Fund	\$22,696.09	\$ -	\$ 39,000.00	\$61,696.09

EXPLANATION FOR ADJUSTMENT:

Decrease expense in Council salary related line items, since it will not be paid out this year and move expense to new line item Transfer out to Christmas Fund.

Move expense from General Fund to Christmas Fund as a revenue