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3 **ORDINANCE NO. 2024-09-18-09**  
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5 **AN ORDINANCE AMENDING ORDINANCE NO. 2023-09-20-04 AS**  
6 **PREVIOUSLY AMENDED, ADOPTING AND APPROVING AMENDMENTS TO**  
7 **THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND**  
8 **TERMINATING SEPTEMBER 30, 2024, PROVIDING FOR ADJUSTMENTS OF**  
9 **SPENDING AUTHORITY AMONG BUDGET LINE ITEMS, AND PROVIDING**  
10 **FOR IMMEDIATE EFFECTIVENESS**

11  
12 **WHEREAS**, the City Council of the City of Rollingwood, Texas, deems it necessary to  
13 amend Ordinance No. 2023-09-20-04 as previously amended (the "**2023-2024 Budget**")  
14 to meet unexpected and/or unforeseen conditions that could not have been included in the  
15 budget through the use of reasonably diligent thought and attention;

16  
17 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE**  
18 **CITY OF ROLLINGWOOD, TEXAS THAT:**  
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20 **Section 1.** The 2023-2024 Budget approved on September 20, 2023 and subsequently  
21 amended is hereby further amended to provide for the adjustment of spending authority  
22 in the line items set forth in Attachment A attached hereto and incorporated herein.  
23 Attachment A shall be appended to the 2023-2024 Budget for ease of reference. Except  
24 as specifically affected by the adjustments reflected in the attached Attachment A the  
25 2023-2024 Budget as amended shall remain in full force and effect.

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27 **Section 2.** This Ordinance shall be effective immediately upon adoption.  
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30 PASSED AND APPROVED this 18th day of September 2024.  
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37 Gavin Massingill, Mayor  
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39 ATTEST:  
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45 Ashley Wayman, City Administrator  
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Attachment A

FY 2023-2024 End of Year Budget Amendment

**ATTACHMENT A**

Budget Amendments 2023-2024

**CITY OF ROLLINGWOOD  
2023-2024**

Last updated:  
9/11/2024

<u>GENERAL FUND</u>	CURRENT	BUDGET	AMENDED
<u>ADMINISTRATION:</u>	BUDGET	AMENDMENTS	BUDGET
<u>REVENUE ACCOUNTS:</u>			
100-4-10-4000	CURRENT PROPERTY TAXES \$ 1,488,016	\$ (30,000)	\$ 1,458,016
100-4-10-4020	PENALTY & INTEREST ON TAXES \$ 10,000	\$ 56,000	\$ 66,000
100-4-10-4037	4-B SALES TAX \$ 150,000	\$ 60,000	\$ 210,000
100-4-10-4040	CITY SALES TAX \$ 625,000	\$ 200,000	\$ 825,000
100-4-10-4565	GRANT REVENUES \$ -	\$ 55,081	\$ 55,081
	<u>DEPARTMENT REVENUE TOTAL \$ 2,273,016</u>	<u>\$ 341,081</u>	<u>\$ 2,614,097</u>
 <u>COURT:</u>			
<u>REVENUE ACCOUNTS:</u>			
<u>100-4-50-4100</u>	COURT FINES \$ 35,000	\$ 36,000	\$ 71,000
	<u>DEPARTMENT REVENUE TOTAL \$ 35,000</u>	<u>\$ 36,000</u>	<u>\$ 71,000</u>
	 <u>REVENUE TOTALS \$ 2,308,016</u>	 <u>\$ 377,081</u>	 <u>\$ 2,685,097</u>
 <u>EXPENDITURE ACCOUNTS:</u>			
<u>ADMINISTRATION:</u>			
<u>10-5-10-5236</u>	COMMUNICATIONS AND OUTREACH \$ 5,000	\$ 8,000	\$ 13,000
100-5-10-5300	COMPUTER SOFTWARE & SUPPORT \$ 50,000	\$ 100,000	\$ 150,000
100-5-10-5525	4B SALES TAX ALLOCATION \$ 150,000	\$ 60,000	\$ 210,000
	<u>DEPARTMENT EXPENDITURE TOTAL \$ 205,000</u>	<u>\$ 168,000</u>	<u>\$ 373,000</u>
 <u>DEVELOPMENT SERVICES:</u>			
100-5-15-5252	ZONING REVIEWS \$ 50,000	\$ (33,000)	\$ 17,000
100-5-15-5272	PROFESSIONAL CONSULTATION \$ 35,000	\$ (15,000)	\$ 20,000
100-5-15-5273	ELEVATION AND HEIGHT VERIFICATION \$ 20,000	\$ (15,000)	\$ 5,000
100-5-15-5274	SURVEY BENCHMARK NETWORK M&O \$ 25,000	\$ (10,000)	\$ 15,000
	<u>DEPARTMENT EXPENDITURE TOTAL \$ 130,000</u>	<u>\$ (73,000)</u>	<u>\$ 57,000</u>
 <u>SANITATION</u>			
100-5-20-5288	LANDSCAPE REMEDIATION \$ 5,000	\$ 22,000	\$ 27,000
100-5-20-5370	WASTE & DISPOSAL SERVICE \$ 144,000	\$ 10,000	\$ 154,000
	<u>DEPARTMENT EXPENDITURE TOTAL \$ 149,000</u>	<u>\$ 32,000</u>	<u>\$ 181,000</u>
 <u>UTILITY BILLING:</u>			
100-5-25-5300	COMPUTER SOFTWARE & SUPPORT \$ 12,000	\$ (7,000)	\$ 5,000
	<u>DEPARTMENT EXPENDITURE TOTAL \$ 12,000</u>	<u>\$ (7,000)</u>	<u>\$ 5,000</u>
 <u>STREETS:</u>			
100-5-30-5162	STREET SWEEPING \$ 10,000	\$ (8,000)	\$ 2,000
100-5-30-5180	SIGNS AND BARRICADES \$ 2,500	\$ 5,000	\$ 7,500
100-5-30-5181	EQUIPMENT RENTAL \$ 4,000	\$ (3,000)	\$ 1,000
100-5-30-5355	STREET MAINTENANCE AND REPAIRS \$ 150,000	\$ (135,000)	\$ 15,000
	<u>DEPARTMENT EXPENDITURE TOTAL \$ 166,500</u>	<u>\$ (141,000)</u>	<u>\$ 25,500</u>

**POLICE:**

100-5-40-5000	SALARY	\$ 850,897	\$ (150,000)	\$ 700,897
100-5-40-5007	STIPEND	\$ 20,000	\$ 5,000	\$ 25,000
100-5-40-5011	RESERVE OFFICER PAY	\$ 2,500	\$ (2,000)	\$ 500
100-5-40-5020	HEALTH INSURANCE	\$ 103,000	\$ (30,000)	\$ 73,000
100-5-40-5035	SOCIAL SECURITY/MEDICARE	\$ 69,913	\$ (12,500)	\$ 57,413
100-5-40-5050	TX MUNICIPAL RETIREMENT SYS	\$ 118,807	\$ (10,000)	\$ 108,807
100-5-40-5106	CITATION MATERIAL	\$ 27,500	\$ (20,000)	\$ 7,500
100-5-40-5159	CITY EVENT SUPPLIES	\$ 3,500	\$ 2,000	\$ 5,500
100-5-40-5195	VEHICLE OPERATION	\$ 20,000	\$ (5,000)	\$ 15,000
100-5-40-5340	MISCELLANEOUS	\$ -	\$ 2,400	\$ 2,400
100-5-40-5404	PD RADIOS	\$ 37,000	\$ (4,000)	\$ 33,000
	DEPARTMENT EXPENDITURE TOTAL	<u>\$ 1,253,117</u>	<u>\$ (224,100)</u>	<u>\$ 1,029,017</u>

**COURT:**

100-5-50-5206	COURT CREDIT CARD FEES	\$ 5,000	\$ 7,000	\$ 12,000
100-5-50-5210	LEGAL SERVICES	\$ 10,000	\$ 3,000	\$ 13,000
	DEPARTMENT EXPENDITURE TOTAL	<u>\$ 15,000</u>	<u>\$ 10,000</u>	<u>\$ 25,000</u>

**PARK:**

100-5-55-5130	UTILITIES	\$ 12,000	\$ 6,000	\$ 18,000
100-5-55-5455	IMPROV TO EXISTING PARK ASSETS	\$ 1,000	\$ 1,500	\$ 2,500
100-5-55-5512	PLAYGROUND MULCH & MAINT	\$ 8,500	\$ (6,000)	\$ 2,500
	DEPARTMENT EXPENDITURE TOTAL	<u>\$ 21,500</u>	<u>\$ 1,500</u>	<u>\$ 23,000</u>

**PUBLIC WORKS:**

100-5-65-5130	UTILITIES	\$ 7,000	\$ 5,000	\$ 12,000
100-5-65-5515	MAINTENANCE BUILDING	\$ 7,500	\$ 12,000	\$ 19,500
	DEPARTMENT EXPENDITURE TOTAL	<u>\$ 14,500</u>	<u>\$ 17,000</u>	<u>\$ 31,500</u>

EXPENDITURE TOTALS	<u>\$ 1,966,617</u>	<u>\$ (216,600)</u>	<u>\$ 1,750,017</u>
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**GENERAL FUND - TOTALS**

	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET
REVENUE ACCOUNTS	\$ 3,357,993	\$ 377,081	\$ 3,735,074
EXPENDITURE ACCOUNTS	\$ 3,459,648	\$ (216,600)	\$ 3,243,048
NET REVENUE ABOVE (BELOW) EXPENDITURES	<u>\$ (101,655)</u>	<u>\$ 593,681</u>	<u>\$ 492,026</u>

<b>WATER FUND</b>	<b>BUDGET</b>	<b>AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>REVENUE ACCOUNTS:</b>			
200-4-60-4579 CAPITAL LEASE PROCEEDS - METERS	\$ -	\$ 324,645	\$ 324,645
200-4-60-4628 CONNECT FEE	\$ 1,000	\$ 8,000	\$ 9,000
REVENUE TOTAL	\$ 1,000	\$ 332,645	\$ 333,645
<b>EXPENDITURE ACCOUNTS:</b>			
200-5-60-5166 MAINTENANCE & REPAIRS	\$ 40,000	\$ (25,000)	\$ 15,000
200-5-60-5168 TRANSFER TO UTILITY BILLING	\$ 61,000	\$ (10,000)	\$ 51,000
200-5-60-5192 ELECTRONIC METER PROJECT	\$ -	\$ 324,700	\$ 324,700
200-5-60-5193 METER REPLACEMENT	\$ 50,000	\$ (50,000)	\$ -
200-5-60-5194 FIRE HYDRANT MAINT AND REPLACE	\$ 12,000	\$ (5,000)	\$ 7,000
200-5-60-5234 CROSSROADS EMERG / M&O REPAIRS	\$ 80,000	\$ 70,000	\$ 150,000
200-5-6-5270 ENGINEERING SERVICES	\$ 25,000	\$ (10,000)	\$ 15,000
200-5-60-5271 RATE CONSULTING SERVICES	\$ 4,000	\$ (4,000)	\$ -
200-5-60-5280 WATER PURCHASED	\$ 800,000	\$ (100,000)	\$ 700,000
200-5-60-5300 COMPUTER SOFTWARE AND SUPPORT	\$ 750	\$ 3,000	\$ 3,750
200-5-60-5496 METERS FIN NOTE DEBT SERVICE	\$ -	\$ 26,000	\$ 26,000
EXPENDITURE TOTAL	\$ 1,072,750	\$ 219,700	\$ 1,292,450

<b>WATER FUND - TOTALS</b>	<b>CURRENT BUDGET</b>	<b>BUDGET AMENDMENTS</b>	<b>AMENDED BUDGET</b>
REVENUE ACCOUNTS	\$ 1,505,250	\$ 332,645	\$ 1,837,895
EXPENDITURE ACCOUNTS	\$ 1,569,344	\$ 219,700	\$ 1,789,044
NET REVENUE ABOVE (BELOW) EXPENDITURES	\$ (64,094)	\$ 112,945	\$ 48,851

**STREET MAINTENANCE FUND**

<b>REVENUE ACCOUNTS:</b>			
301-4-60-4039 STREET SALES TAX	\$ 150,000	\$ 60,000	\$ 210,000
REVENUE TOTAL	\$ 150,000	\$ 60,000	\$ 210,000

<b>EXPENDITURE ACCOUNTS:</b>			
301-5-60-5469 TRANSFER TO STREET DEPARTMENT	\$ 300,595	\$ (150,000)	\$ 150,595
EXPENDITURE TOTAL	\$ 300,595	\$ (150,000)	\$ 150,595

<b>STREET MAINTENANCE FUND - TOTALS</b>	<b>CURRENT BUDGET</b>	<b>BUDGET AMENDMENTS</b>	<b>AMENDED BUDGET</b>
REVENUE ACCOUNTS	\$ 150,250	\$ 60,000	\$ 210,250
EXPENDITURE ACCOUNTS	\$ 300,595	\$ (150,000)	\$ 150,595
NET REVENUE ABOVE (BELOW) EXPENDITURES	\$ (150,345)	\$ 210,000	\$ 59,655

<b>CAPITAL PROJECTS FUND</b>	<b>BUDGET</b>	<b>AMENDMENTS</b>	<b>BUDGET</b>
<b>REVENUE ACCOUNTS:</b>			
701-4-60-4401 INTEREST INCOME - GO BONDS	\$ -	\$ 3,700	\$ 3,700
701-4-60-4640 OTHER SOURCES - BOND PREMIUM	\$ -	\$ 82,037	\$ 82,037
701-4-60-4641 OTHER SOURCES - BOND ISSUANCE	\$ -	\$ 1,395,000	\$ 1,395,000
REVENUE TOTAL	\$ -	\$ 1,480,737	\$ 1,480,737

<b>EXPENDITURE ACCOUNTS:</b>			
701-5-35-5330 WATER CIP PACKAGES 1-4	\$ 3,375,535	\$ (1,188,535)	\$ 2,187,000
	\$ 3,375,535	\$ (1,188,535)	\$ 2,187,000

<b>CAPITAL PROJECTS FUND - TOTALS</b>	<b>CURRENT BUDGET</b>	<b>BUDGET AMENDMENTS</b>	<b>AMENDED BUDGET</b>
REVENUE ACCOUNTS	\$ -	\$ 1,480,737	\$ 1,480,737
EXPENDITURE ACCOUNTS	\$ 3,375,535	\$ (1,188,535)	\$ 2,187,000
NET REVENUE ABOVE (BELOW) EXPENDITURES	\$ (3,375,535)	\$ 2,669,272	\$ (706,263)

<b>DRAINAGE FUND</b>	<b>BUDGET</b>	<b>AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>EXPENDITURE ACCOUNTS:</b>			
702-5-35-5221 NIXON PLEASANT DRAINAGE IMPROV	\$ -	\$ 583,000	\$ 583,000
702-5-35-5222 HUBBARD-HATLEY-PICKWICK DRAIN	\$ -	\$ 110,000	\$ 110,000
EXPENDITURE TOTAL	\$ -	\$ 693,000	\$ 693,000

<b>DRAINAGE FUND - TOTALS</b>	<b>CURRENT BUDGET</b>	<b>BUDGET AMENDMENTS</b>	<b>AMENDED BUDGET</b>
REVENUE ACCOUNTS	\$ 60,900	\$ -	\$ 60,900
EXPENDITURE ACCOUNTS	\$ 68,000	\$ 693,000	\$ 761,000
NET REVENUE ABOVE (BELOW) EXPENDITURES	\$ (7,100)	\$ (693,000)	\$ (700,100)

<b>WASTEWATER FUND</b>	<b>BUDGET</b>	<b>AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>REVENUE ACCOUNTS:</b>			
800-4-60-4400 INTEREST INCOME	\$ 10,000	\$ 7,000	\$ 17,000
800-4-60-4579 CAPITAL LEASE PROCEEDS - METER	\$ -	\$ 324,645	\$ 324,645
REVENUE TOTAL	\$ 10,000	\$ 331,645	\$ 341,645

<b>EXPENDITURE ACCOUNTS:</b>			
800-5-60-5163 GRINDER PUMP MAINT/REPLACEMENT	\$ 20,000	\$ 15,000	\$ 35,000
800-5-60-5168 TRANSFER TO UTILITY BILLING	\$ 61,000	\$ (10,000)	\$ 51,000
800-5-60-5192 ELECTRONIC METER PROJECT	\$ -	\$ 324,645	\$ 324,645
800-5-60-5193 METER REPLACEMENT	\$ 50,000	\$ (48,000)	\$ 2,000
800-5-60-5270 ENGINEERING SERVICES	\$ 10,000	\$ (8,000)	\$ 2,000
800-5-60-5498 METERS FIN NOTE - DEBT SVC	\$ -	\$ 26,000	\$ 26,000
EXPENDITURE TOTAL	\$ 141,000	\$ 299,645	\$ 440,645

<b>WASTEWATER FUND - TOTALS</b>	<b>CURRENT BUDGET</b>	<b>BUDGET AMENDMENTS</b>	<b>AMENDED BUDGET</b>
REVENUE ACCOUNTS	\$ 1,026,054	\$ 331,645	\$ 1,357,699
EXPENDITURE ACCOUNTS	\$ 1,111,873	\$ 299,645	\$ 1,411,518
NET REVENUE ABOVE (BELOW) EXPENDITURES	\$ (85,819)	\$ 32,000	\$ (53,819)