

**CITY OF LLANO**

**ORDINANCE NO. 1589**

**AN ORDINANCE OF THE CITY OF LLANO APPROVING AND ADOPTING AN AMENDMENT TO THE GENERAL FUND AND UTILITIES FUND BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING ON SEPTEMBER 30, 2026**

**WHEREAS**, on September 15, 2025, the City Council of the City of Llano (Council) adopted Ordinance No. 1576 approving a budget for the current fiscal year beginning October 1, 2025, and ending September 30, 2026; and

**WHEREAS**, the City Council finds and determines it is prudent to amend the budget due to unforeseen conditions that have occurred in the City; and

**WHEREAS**, circumstances have arisen during the fiscal year which have, or will, require the expenditure of additional funds in some of the line items in the budget, and for which there is more than adequate funding in other line items of the budget; and

**WHEREAS**, the City Council now finds it in the best interest of the City of Llano and its residents to amend the adopted budget for the General Fund and Utilities Fund as set forth in respective Exhibit "A & B" based on the review and analysis provided by the Finance Director.

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

**I.**

That the City Council of the City of Llano hereby approves the General Fund and Utilities Fund budget amendments for the current fiscal year beginning October 1, 2025, and ending September 30, 2026, attached hereto as Exhibit "A,B,C,D,E,F&G".

**II.**

This Ordinance shall take effect and be in force from and after its approval and publication, as may be required by law.

**III.**

Should any part of this Ordinance be declared invalid, for any reason, such invalidity shall not affect the remainder of this Ordinance.

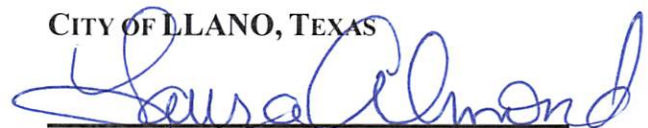
**III.**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**ADOPTED AND APPROVED** on this 16th day of March, 2026 by a vote of the City Council of the City of Llano, Texas.

**Attest:**

  
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Kim Wagner, TRMC, CPM, City Secretary

**CITY OF LLANO, TEXAS**  
  
\_\_\_\_\_  
Laura Almond, Mayor

**EXHIBIT A**

**CITY OF LLANO  
 FY 2026  
 GENERAL FUND  
 BUDGET AMENDMENT**

<b>Account Code</b>	<b>Account Title</b>	<b>Current Budget</b>	<b>Budget Amendment</b>	<b>Revised Budget</b>	<b>Comment</b>
<b>EXPENDITURES</b>					
ADMINISTRATION					
10-5-0200-42603	Contingency	127,845	(13,260)	114,585	Contingency from the mowing contract
10-5-0200-47100	Transfer Out	100,000	136,103	236,103	Cox paving litigation expenses
			122,843		
PARKS & RECREATION					
10-5-0600-60100	Equipment	-	13,260	13,260	mower - moved contingency money to pay for this per discussions during budget process
			13,260		
<b>TOTAL EXPENDITURES</b>		<b>227,845</b>	<b>136,103</b>	<b>363,948</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>(136,103)</b>		

**EXHIBIT B**

**CITY OF LLANO  
FY 2026  
UTILITY FUND  
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
<b>REVENUES</b>					
20-64-41080	Customer Collection Station	126,000	(40,000)	86,000	Revenues are down from prior year
			(40,000)		
<b>TOTAL REVENUES</b>		<b>126,000</b>	<b>(40,000)</b>	<b>86,000</b>	
<b>EXPENDITURES</b>					
<b>WATER PLANT</b>					
20-5-1300-426	Professional Fees	-	43,243	43,243	Dredging permit fee from Westward carried forward approved by council 7/21/2025 - was not put in this year's budget because we didn't know when they would complete it
20-5-1300-554	Transfer Out - Dam Fund	161,698	(161,698)	-	This was principal & interest - interest only is paid out of Fund 23 with interest earned
			(118,456)		
<b>WATER DISTRIBUTION</b>					
20-5-1325-20500	Operational Supplies	1,500	5,761	7,261	Portion of Hach annual contract was not budgeted
			5,761		
<b>CAPITAL</b>					
20-5-1999-61600	Capital Outlay - Sewer Collection	50,000	80,000	130,000	Legend Hills Lift station engineering approved 7/2025
20-5-1999-61700	Capital Outlay - Water Distribution	185,000	(185,000)	-	we are not spending the capital for cab&chassis, water line extension, yearly meter replacements
			(105,000)		
<b>TOTAL EXPENDITURES</b>		<b>398,198</b>	<b>(217,695)</b>	<b>180,504</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>(177,695)</b>		

**EXHIBIT C**

**City of Llano  
FY 2026  
COUNCIL RESTRICTED FUND  
BUDGET AMENDMENT**

<b>Account Code</b>	<b>Account Title</b>	<b>Current Budget</b>	<b>Budget Amendment</b>	<b>Revised Budget</b>	<b>Comment</b>
<b>REVENUES</b>					
<b>EXPENDITURES</b>					
22-51999-618	Water Plant	-	15,080	15,080	ESRI ArcGIS development Approved 2/18/25 was not carried forward on budget
			15,080		
<b>TOTAL EXPENDITURES</b>		-	<b>15,080</b>	<b>15,080</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>(15,080)</b>		

**EXHIBIT D**

**City of Llano  
FY 2026  
DAM PROJECT FUND  
BUDGET AMENDMENT**

<b>Account Code</b>	<b>Account Title</b>	<b>Current Budget</b>	<b>Budget Amendment</b>	<b>Revised Budget</b>	<b>Comment</b>
<b>REVENUES</b>					
23-60-46400	Loan Proceeds	3,500,000	(3,500,000)	-	Loan received in prior year
23-99-49990	Transfer In	161,698	(161,698)	-	Using interest instead of rates to pay loan
				-	
<b>TOTAL REVENUES</b>		-	<b>(3,661,698)</b>	-	
<b>EXPENDITURES</b>					
23-5-1300-4500	Debt Service - Interest	161,698	(82,948)	78,750	Interest only this year
			(82,948)		
<b>TOTAL EXPENDITURES</b>		<b>161,698</b>	<b>(82,948)</b>	<b>78,750</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>(3,578,750)</b>		

## EXHIBIT E

CITY OF LLANO  
 FY 2026  
 CHRISTMAS LIGHTING FUND  
 BUDGET AMENDMENT

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
<b>REVENUES</b>					
4102	Park Collection Bucket Donations	1,000	11	1,011	Revenues higher than anticipated
4103	Concession Sales	100	530	630	Revenues higher than anticipated
4104	Photos With Santa	1,200	(1,200)	-	Revenues lower than anticipated
4109	Snow Day	1,200	547	1,747	Revenues higher than anticipated
4701	Interest	1,400	(500)	900	Interest rates have decreased on investments and balance on account has decreased
<b>TOTAL REVENUES</b>		<b>4,900</b>	<b>(612)</b>	<b>4,288</b>	
<b>EXPENDITURES</b>					
50100-203	Concessions	450	395	845	
50100-205	Operational Supplies	1,700	265	1,965	
50100-209	Snow	6,500	7	6,507	
50100-303	Display Maintenance	3,000	6,148	9,148	
50100-305	Building & Grounds	500	11	511	
		6,826			
<b>TOTAL EXPENDITURES</b>		<b>12,150</b>	<b>6,826</b>	<b>18,976</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>(7,438)</b>		

**EXHIBIT F**

**CITY OF LLANO  
FY 2026  
AIRPORT FUND  
BUDGET AMENDMENT**

<b>Account Code</b>	<b>Account Title</b>	<b>Current Budget</b>	<b>Budget Amendment</b>	<b>Revised Budget</b>	<b>Comment</b>
<b>REVENUES</b>					
AIRPORT					
4570	Fuel Sales	280,000	40,000	320,000	Revenues higher than anticipated
4575	Special Events	40,000	14,360	54,360	Airshow
				-	
<b>TOTAL REVENUES</b>		<b>320,000</b>	<b>54,360</b>	<b>374,360</b>	
<b>EXPENDITURES</b>					
AIRPORT					
55-5-0900-21000	Fuel	400	960	1,360	Fuel for vehicles not budgeted before - I'm not sure how they were fueling the courtesy cars
55-5-0900-21300	Aviation Oil	1,000	1,200	2,200	stock
55-5-0900-42800	Special Events Expenses	35,000	19,798	54,798	airshow - ended up making a profit of \$1184.97
			21,958		
<b>TOTAL EXPENDITURES</b>		<b>36,400</b>	<b>21,958</b>	<b>58,358</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>32,402</b>		

**EXHIBIT G**

**CITY OF LLANO  
FY 2025  
PAVING/PARK BOND FUND  
BUDGET AMENDMENT**

<b>Account Code</b>	<b>Account Title</b>	<b>Current Budget</b>	<b>Budget Amendment</b>	<b>Revised Budget</b>	<b>Comment</b>
<b>REVENUES</b>					
4999	Transfer In	25,000	211,103	236,103	Transfer in from General Fund
<b>TOTAL REVENUES</b>		<b>25,000</b>	<b>211,103</b>	<b>-</b>	
<b>EXPENDITURES</b>					
51300-426	Professional Fees	50,000	211,103	261,103	Cox Paving Litigation
		50,000	211,103	261,103	
<b>TOTAL EXPENDITURES</b>		<b>50,000</b>	<b>211,103</b>	<b>261,103</b>	
<b>REVENUES OVER EXPENDITURES</b>			<b>(0)</b>		