

CITY OF LLANO

ORDINANCE NO. 1532

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, 2023, AND ENDING ON SEPTEMBER 30, 2024

WHEREAS, on September 18, 2023, the City Council of the City of Llano (Council) adopted Ordinance No. 1504 approving a budget for the current fiscal year beginning October 1, 2023, and ending September 30, 2024; 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, Utilities Fund and Council Restricted Fund as set forth in respective Exhibits "A", "B", "C", "D", "E", "F", "G", "H" and "I" 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, 2023, and ending September 30, 2024, attached hereto as Exhibits "A", "B", "C", "D", "E", "F", "G", "H" and "I".

II.

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

III.

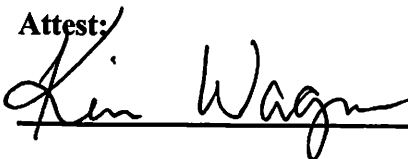
Should any part of this Ordinance be declared invalid, for any reason, such invalidity shall not affect the remainder of this Ordinance.

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.

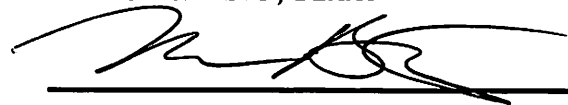
ADOPTED AND APPROVED on this 19th day of August 2024 by a vote of the City Council of the City of Llano, Texas.

Attest:



Kim Wagner, City Secretary

CITY OF LLANO, TEXAS



Marion Bishop, Mayor

EXHIBIT A

CITY OF LLANO
 FY 2024
 GENERAL FUND
 BUDGET AMENDMENT

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4106	Hotel/Motel Tax	135,000	50,000	185,000	Revenues higher than anticipated.
4107	Mixed Drink Tax	9,500	5,900	15,400	Revenues higher than anticipated.
4493	Trailer Parking	8,500	3,000	11,500	Revenues higher than anticipated.
4496	Arena Beer Sales	6,500	5,500	12,000	Revenues higher than anticipated.
4497	Arena Sponsors	31,500	17,190	48,690	Revenues higher than anticipated.
4522	Golf Course Member Fees	31,600	55,000	86,600	Increase in members
4703	Cemetery Lots	17,000	2,000	19,000	Revenues higher than anticipated.
TOTAL REVENUES		239,600	138,590	378,190	
EXPENDITURES					
CITY COUNCIL					
ADMINISTRATION					
50200-401	Communications	10,400	8,300	18,700	Expenses higher than anticipated.
50200-471	Transfer Out	74,000	111,520	185,520	Cox litigation
50200-523	Hotel/Motel Tax Distribution	17,000	8,500	25,500	More funds available to distribute
50200-528	Community Support	10,000	4,004	14,004	Fireworks
		132,324			
COMMUNITY DEVELOPMENT/MAIN ST					
50250-426	Professional Fees	18,785	7,560	26,345	Solar Eclipse expenses.
		7,560			
POLICE DEPARTMENT					
50300-315-05	TML - Insurance Claims	11,400	17,000		TML claims
		17,000			
CODE ENFORCEMENT					
50400-407	Technology	14,000	1,500	15,500	Incode training for new software
50400-426	Professional Fees	27,500	30,000	57,500	Bureau vertias invoices offset with revenues
		31,500			
FIRE DEPARTMENT					
50500-115	Worker's Compensation	4,550	4,470	9,020	Rates were higher this year.
50500-317	Office Equipment	1,000	1,000	2,000	ESO software.
50500-401	Communications	2,400	1,600	4,000	BEC charges.
		7,070			

EXHIBIT A

**CITY OF LLANO
FY 2024
GENERAL FUND
BUDGET AMENDMENT**

PARKS & RECREATION

50600-103	Overtime	2,500	2,200	4,700	
50600-106	Health Insurance	63,700	(12,000)	51,700	
50600-115	Worker's Compensation	4,840	220	5,060	
50600-119	Health Reimbursement	-	2,300	2,300	
50600-120	Employee Bonus	500	42	542	
50600-205	Operational Supplies	3,500	2,900	6,400	
50600-210	Fuel	10,000	3,725	13,725	
50600-305	Building & Grounds	15,000	6,700	21,700	Purchased a new tent \$3500
50600-306	Ballfield Maintenance	10,000	5,000	15,000	Approved by council to add \$5000 to budget
50600-402	Electric	6,000	3,000	9,000	
50600-426	Professional Fees	7,500	(7,500)	-	Expense was moved to 305
50600-490	Miscellaneous Services	-	3,500	3,500	Trout released into river.
50600-623	Moore Rec Facility	16,175	1,575	17,750	Additional materials for soccer field concrete crossing
		<hr/>			
		11,662			

CAPITAL OUTLAY

51999-680	Streets	285,261	72,639.00	357,900	Additional purchases approved by council on 6/3
		<hr/>			
		72,639			

TOTAL EXPENDITURES **616,511** **279,755** **867,466**

REVENUES OVER EXPENDITURES **(141,165)**

EXHIBIT B

**CITY OF LLANO
FY 2024
UTILITY FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4630	Insurance Proceeds	43,320	28,900	72,220	TML insurance claim payments
4790	Miscellaneous Income	-	2,100	2,100	
			31,000		
TOTAL REVENUES		43,320	31,000	74,320	
EXPENDITURES					
SANITATION					
51201-404	Disposal Fees	723,000	55,500	778,500	Waste Connection fees were underbudgeted
			55,500		
WATER PLANT					
51300-315-05	TML - Hail Damage	0	8,000	8,000	TML Claims
			8,000		
WATER DISTRIBUTION					
51325-315-05	TML - Hail Damage	0	34,300	34,300	TML Claims
			34,300		
SEWER PLANT					
51350-315-05	TML - Hail Damage	0	16,750	16,750	TML Claims
			16,750		
SEWER COLLECTION					
51375-315-05	TML Claims	0	40,710	40,710	TML insurance claims
			40,710		
ELECTRIC					
51400-103	Overtime	21,000	15,000	36,000	
51400-105	Retirement	49,100	1,600	50,700	
51400-106	Health Insurance	58,250	7,750	66,000	
51400-205	Operational Supplies	700	60	760	
51400-302	Vehicle Maintenance	15,000	3,000	18,000	Repairs on digger truck that was replaced.
51400-315-05	TML Claims	9,192	14,593	23,785	TML claims
51400-404	Solar Power Buyback	4,000	5,500	9,500	More solar customers than last year.
			47,503		
CAPITAL					
51999-617-01	CDBG Grant Expenditures	228,543	21,500	250,043	
51999-622	Bond - Sewer Inventory	-	7,000	7,000	Bond funds
			28,500		
TOTAL EXPENDITURES		1,108,785	231,263	1,340,048	
REVENUES OVER EXPENDITURES			(200,263)		

EXHIBIT C

**City of Llano
FY 2024
INTEREST SINKING FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4101	Tax Revenue - Current	389,034	56,200	389,034	Revenues higher than expected
4102	Tax Revenue - Delinquent	10,300	(5,500)	10,300	
4103	Penalty & Interest	3,000	2,000	3,000	
4701	Interest	3,000	12,000	3,000	
TOTAL REVENUES		405,334	64,700	405,334	
EXPENDITURES					
CAPITAL					
			-		
TOTAL EXPENDITURES		-	-	-	
REVENUES OVER EXPENDITURES			64,700		

EXHIBIT D

**CITY OF LLANO
FY 2024
AIRPORT FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
AIRPORT					
4570	Fuel Sales	380,000	(75,000)	305,000	Revenues were overestimated
4572	Land Lease	27,850	(27,350)	500	Revenues were overestimated
4575	Special Events	-	6,750	6,750	Airshow
4630	Insurance Proceeds	-	10,905	10,905	Insurance claims
				-	
TOTAL REVENUES		407,850	(84,695)	323,155	
EXPENDITURES					
AIRPORT					
50900-101	Salaries & Wages	54,660	12,240	66,900	
50900-103	Overtime	6,500	(3,800)	2,700	
50900-104	FICA	4,690	110	4,800	
50900-105	Retirement	5,570	230	5,800	
50900-115	Worker's Compensation	1,340	(1,340)	-	
50900-119	Health Reimbursement	-	650	650	
50900-210	Fuel	200	800	1,000	Courtesy cars.
50900-212	Aviation Fuel	320,000	(83,000)	237,000	Lower sales
50900-302	Vehicle Maintenance	1,500	4,000	5,500	Courtesy cars.
50900-315-05	TML - Insurance Claim	-	25,300	25,300	Insurance claims
			(44,810)		
CAPITAL					
50999-690	Airport Capital - Runway lights	172,650	(64,620)	108,030	Final payments for Runway lights
TOTAL EXPENDITURES		567,110	(109,430)	457,680	
REVENUES OVER EXPENDITURES			24,735		

EXHIBIT E

**CITY OF LLANO
FY 2024
CHRISTMAS LIGHTING FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4102	Park Collection Bucket Donations	5,200	(5,026)	174	Revenues lower than anticipated
4103	Concession Sales	2,300	(1,990)	310	Revenues lower than anticipated
4104	Photos With Santa	100	(100)	-	Revenues lower than anticipated
4106	Donations	50	(50)	-	Revenues lower than anticipated
4107	Ornament Room	650	(650)	-	Revenues lower than anticipated
4109	Snow Day	1,500	320	1,820	Revenues lower than anticipated
4115	Vendor Booth Rental	200	(200)	-	Revenues lower than anticipated
4701	Interest	1,000	1,223	2,223	Interest higher than budgeted.
TOTAL REVENUES		11,000	(6,473)	4,527	
EXPENDITURES					
50100-203	Concessions	1,000	1,221	2,221	
50100-205	Operational Supplies	1,700	(1,471)	229	
50100-208	Toys	-	710	710	
50100-209	Snow	4,600	2,240	6,840	
50100-210	Photo Expense	400	(400)	-	
50100-213	Movie Expense	100	(100)	-	
50100-303	Display Maintenance	8,800	(6,842)	1,958	
50100-305	Building & Grounds	1,200	600	1,800	
50100-430	Advertising	4,200	(4,200)	-	
50100-460	Credit Card Fees	-	10	10	
			(8,232)		
TOTAL EXPENDITURES		22,000	(8,232)	13,768	
REVENUES OVER EXPENDITURES			1,759		

EXHIBIT F

**CITY OF LLANO
FY 2024
CEMETERY FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4701	Interest	100	830	930	Interest higher than budgeted.
TOTAL REVENUES		100	830	930	
EXPENDITURES					
TOTAL EXPENDITURES		-	-	-	
REVENUES OVER EXPENDITURES			830		

EXHIBIT G

**CITY OF LLANO
FY 2024
TWDB FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4701	Interest	16,200	19,200	35,400	Interest higher than budgeted.
TOTAL REVENUES		16,200	19,200	35,400	
EXPENDITURES					
TOTAL EXPENDITURES		-	-	-	
REVENUES OVER EXPENDITURES			19,200		

EXHIBIT H

**CITY OF LLANO
FY 2024
PAVING/PARK BOND FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4701	Interest	26,000	9,000	35,000	Interest higher than budgeted.
4999	Transfer In	74,000	111,520	185,520	Transfer in from General Fund
TOTAL REVENUES		100,000	120,520	35,000	
EXPENDITURES					
51300-426	Professional Fees	100,000	110,520	210,520	Cox Paving Litigation
TOTAL EXPENDITURES		100,000	110,520	210,520	
REVENUES OVER EXPENDITURES			10,000		

EXHIBIT I**CITY OF LLANO
FY 2024
MAIN STREET FUND
BUDGET AMENDMENT**

Account Code	Account Title	Current Budget	Budget Amendment	Revised Budget	Comment
REVENUES					
4556	Ad Sales	-	680	680	
4701	Interest	100	2,600	2,700	
4710	Lantex Donations	-	1,100	1,100	
4711	County HOT Tax	-	27,710	27,710	
4712	LCRA Grant	-	25,000	25,000	
TOTAL REVENUES		100	57,090	57,190	
EXPENDITURES					
50100-206	Dickens Festival Expense	-	2,950	2,950	
50100-207	Dickens - County HOT Tax	-	5,310	5,310	
50100-208	Buttery - County HOT Tax	-	22,493	22,493	
50100-220	LCRA Grant Expenditures	-	25,000	25,000	
50100-290	Miscellaneous Expense	-	1,700	1,700	
50100-412	Travel & Training	-	100	100	
50100-525	Lantex Profit Sharing	2,600	(600)	2,000	
50100-530	Special Projects	2,750	351	3,101	
			57,304		
TOTAL EXPENDITURES		5,350	57,304	62,654	
REVENUES OVER EXPENDITURES			(214)		