

ORDINANCE NO. 2024-020

AN ORDINANCE OF THE CITY OF HUTTO, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR OF OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, FOR THE PURPOSE OF AMENDING THE MID-YEAR BUDGET AND PROVIDING FOR SUPPLEMENTAL APPROPRIATION AND/OR TRANSFER OF CERTAIN FUNDS AS SET FORTH IN THE ATTACHED EXHIBIT "A" AND SETTING ASIDE THE NECESSARY FUNDS FOR ADDITIONAL EXPENDITURES IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; FINDING MUNICIPAL PURPOSES; PLACING ADDITIONAL RESTRICTIONS ON SAID FUNDS; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council for the City of Hutto, Texas, adopted the City's Fiscal Year 2023-2024 Budget in September of 2023; and

WHEREAS, pursuant to Texas Local Government Code Section 102.010, the City Council has determined that it is necessary to amend the City's Fiscal Year 2023-2024 Budget, and that the budget amendment serves a municipal purpose; and

WHEREAS, after adoption of the budget, the City Council may by ordinance make certain amendments to the budget pursuant to Section 8.07 of the City of Hutto Home Rule Charter; and

WHEREAS, pursuant to Section 8.07(a) of the City of Hutto Home Rule Charter, after adoption of the budget, if the City Manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the City Council may by ordinance make supplemental appropriations for the year up the amount of such excess; and

WHEREAS, pursuant to Section 8.07(b) of the City of Hutto Home Rule Charter, after adoption of the budget, the City Council may by ordinance make emergency appropriations to meet a public emergency affecting life, health, property, or the public peace, or to avoid a material cost or public expense; and

WHEREAS, pursuant to Section 8.07(d) of the City of Hutto Home Rule Charter, after adoption of the budget, the City Council may by ordinance transfer part or all of the unencumbered appropriation balance from one department or major organizational unit to the appropriations for other departments or major organizational units; and

WHEREAS, pursuant to Section 8.07(d) of the Charter, the City Manager may transfer part or all of any unencumbered appropriation balances among programs within a department or organizational unit and shall report such transfers to the City Council no later than the next regular City Council meeting; and

WHEREAS, Exhibit A shows the proposed Mid-Year Budget Amendments for the purpose of amending the mid-year budget and providing for supplemental appropriation and/or transfer of certain funds, and setting aside necessary funds for additional expenditures in accordance with existing statutory requirements.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF HUTTO, TEXAS, THAT:

SECTION 1. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION 2. The appropriations for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Hutto, Texas, shall be amended as shown in Exhibit A.

SECTION 3. The amendment, as shown in words and figures in Exhibit A, is hereby approved by the City Council in all aspects and adopted as an amendment to the City budget for the fiscal year October 1, 2023, through September 30, 2024.

SECTION 4. A copy of the amended budget shall be placed in the office of the Williamson County Clerk as required by Texas Local Government Code Section 102.011.

SECTION 5. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable and, if any phrase, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such invalid phrase, clause, sentence, paragraph or section. If a court of competent jurisdiction to be invalid shall adjudge any provision of this Ordinance, the invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 6. All ordinances or parts of ordinances and sections of the City Code of Ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

SECTION 7. The City Secretary is hereby directed to engross and enroll this Ordinance by copying the exact Caption and Effective Date clause in the minutes of the City Council and by filing this Ordinance in the Ordinance records of the City.

SECTION 8. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required 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.

SECTION 9. This Ordinance shall be in full force and effect immediately upon its passage

and publication, when such a requirement is satisfied as required by law.

PASSED AND APPROVED on First Reading the 21st day of March 2024.

PASSED AND ADOPTED on Second Reading the 10th day of April, 2024.

CITY OF HUTTO, TEXAS



Mike Snyder, Mayor

ATTEST:



Angela Lewis, City Secretary

Amanda Taylor, Asst.



Exhibit A

General Fund (Fund 10)		Original	Amendment	Revised Budget	Notes
Revenues					
10-5001	Property Tax Revenue	13,172,231	627,769	13,800,000	Increase based on actual collections/levied taxes
10-5004	Property Tax Rebate	(1,420,132)	(312,349)	(1,732,481)	Increase based on current analysis and data from County (Mezz agreement)
	Subtotal Property Tax Revenue	11,752,099	315,420	12,067,519	
10-5005	Sales tax	7,849,753	(397,980)	7,451,773	Decrease based on trending collections to-date
10-5006	1/2 Sales Tax Property Tax Reduction	3,924,877	(196,020)	3,728,857	Decrease based on trending collections to-date
10-5007	Sales Tax Rebates	(632,002)	(150,000)	(782,002)	Increase based on estimated payments for HEB, Mezz, Academy
	Subtotal Sales Tax Revenue	11,142,628	(744,000)	10,398,628	
10-5041	Interest Earned	500,000	275,000	775,000	Increase based on collections to date; 62% of current budget collected through February
10-5067	Grant Revenue	20,000	18,171	38,171	Increase for amount of grant revenue already received (Winter Storm Mara)
10-5121	Building Permit Fees	2,000,000	500,000	2,500,000	Based on current collections and trends in the second half of the fiscal year
10-5501	General Fines Collection	350,000	70,000	420,000	\$175k collected through February. Projected 12 months is \$420k
10-5311	Interlocal Agency Revenue	10,400	250,000	260,400	TxDot Cost Share for 1660 project completed in previous years
	Net Increase to Revenues	25,775,127	684,591	26,459,718	
Expenditures					
10-010-001-6507	Membership Dues & Subscriptions	5,520	491	6,011	Increase for Atmos and Oncor steering committee
10-010-002-6481	Boards and Commissions	5,000	10,000	15,000	Increase for Diversity and Inclusion training
10-010-003-6401	Attorney Services	445,000	355,000	800,000	Increase based on current-year trends
10-030-021-6405	Professional Services	825,000	400,000	1,225,000	\$550k remained for UDC rewrite, only \$150k was budgeted
10-040-060-6650	Capital Outlay - Streets and Drainage	-	168,000	168,000	Prewitt easement payment not budgeted for (ROW for 1660 sidewalks)
10-050-001-6001	Police Salaries & Overtime	5,164,209	50,000	5,214,209	Increase based on current-year trends
10-060-003-6431	Election Services	30,000	20,000	50,000	Increase for network services estimate
10-060-030-6605	Computer Equipment/Software	150,000	560	150,560	Increase for network upgrade coming in over budget
10-100-000-6554	Loss on Damaged Fleet	-	12,364	12,364	Loss on totaled leased vehicle
10-100-000-6760	Transfer to Fund 60	-	421,875	421,875	Move Legends of Hutto drainage, Lakeside Estates budget to fund 60
	Subtotal	6,624,729	1,438,290	8,063,019	
10-010-002-6001	Council Salaries	69,600	(9,600)	60,000	Salary savings for Diversity and Inclusion training
10-020-001-6443	Williamson County Appraisal Fees	122,378	(38,745)	83,633	Move I&S portion of WCAD fees to debt service fund
10-040-060-6650	Capital Outlay - Streets and Drainage	171,875	(171,875)	-	Move Legends of Hutto budget to fund 60
10-040-060-6655	Capital Outlay - Sidewalks	250,000	(250,000)	-	Move Lakeside Estates budget to fund 60
10-050-001-6603	Machinery & Equipment	199,428	(21,176)	178,252	\$125,000 budgeted on body worn cameras. Quote is \$103,824
10-060-025-6204	Special Events	282,000	(30,000)	252,000	Savings on events that have already occurred
10-090-051-6301	Facilities - Building Repair	497,000	(60,000)	437,000	Delay court windows, parks facility improvements
Savings-Attrition and Hiring Delays					
10-010-006-6001	Economic & Convention Salaries	334,294	(125,500)	208,794	Hiring delays and attrition
10-020-001-6001	Finance Salaries	898,271	(85,900)	812,371	Hiring delays and attrition
10-030-020-6410	Planning & GIS Salaries	977,377	(54,300)	923,077	Hiring delays and attrition
10-040-023-6001	Engineering Salaries	508,307	(28,700)	479,607	Hiring delays and attrition
10-040-059-6001	Construction Inspection Salaries	331,344	(25,100)	306,244	Hiring delays and attrition
10-040-060-6001	Streets & Drainage Salaries	766,316	(203,400)	562,916	Hiring delays and attrition
10-060-007-6001	Communications Salaries	364,835	(35,400)	329,435	Hiring delays and attrition
10-060-030-6001	Information Technology Salaries	310,074	(18,726)	291,348	Hiring delays and attrition
10-060-020-6001	Library Salaries	366,589	(13,300)	353,289	Hiring delays and attrition
10-080-001-6001	Emergency Management Salaries	204,484	(24,507)	179,977	Hiring delays and attrition
10-090-039-6001	Parks & Recreation Salaries	746,735	(30,200)	716,535	Hiring delays and attrition
10-090-050-6001	Fleet Maintenance Salaries	137,295	(14,700)	122,595	Hiring delays and attrition
	Subtotal	7,538,201	(1,241,129)	6,297,072	
	Net Increase in Expenditures	14,162,930	197,161	14,360,091	
Total		11,612,197	487,430	12,099,627	
	Fund Balance Shortfall	-	341,128	341,128	Reserve requirement shortfall
	Net Increase (Decrease)	11,612,197	146,302	11,758,499	

		Original	Amendment	Revised Budget	
Debt Service Fund (11)					
Expenditures					
11-020-001-6443	Williamson County Appraisal Fees	-	38,745	38,745	
	Net Increase to Expenditures	-	38,745	38,745	Move I&S portion of WCAD fees from general fund
	Revised Budgeted Ending Fund Balance	1,832,108	(38,745)	1,793,363	
Police LEOSE Fund (Fund 18)					
Revenues					
18-5067	Grant Revenue	2,300	6,382	8,682	
	Net Increase to Revenues	2,300	6,382	8,682	Increase grant revenue for actual amount of LEOSE fuds
Expenditures					
18-050-001-6502	Training and Development	16,000	2,784	18,784	
	Net Increase to Expenditures	16,000	2,784	18,784	Increase based on actual estimated training expenses
	Revised Budgeted Ending Fund Balance	981	3,598	4,579	
Community Benefit Fees Fund (Fund 41)					
Expenditures					
41-040-060-6708	Streets and Drainage CIP Expenses	1,750,000	1,333,200	3,083,200	
	Net Increase to Expenditures	1,750,000	1,333,200	3,083,200	CR 137 Repairs Reimbursement (333,200), Veterans Memorial (500,000), YMCA (500,000) to be paid out of Durango Farms community benefit fees
	Revised Budgeted Ending Fund Balance	2,507,953	(1,333,200)	1,174,753	
Transportation Improvement Fund (Fund 42)					
Revenues					
42-5041	Interest Earned	57,550	78,450	136,000	
	Net Increase to Revenues	57,550	78,450	136,000	Actually interest earned through February is higher than budgeted due to favorable interest rates
Expenditures					
42-040-060-6709	Transportation Improvement CIP Expenses	2,594,100	14,000	2,608,100	
	Net Increase to Expenditures	2,594,100	14,000	2,608,100	Increase in expense for bridge beautification lighting
	Revised Budgeted Ending Fund Balance	3,469,132	64,450	3,533,582	

Utility Operating Fund (50)		Original	Amendment	Revised Budget
Revenues				
50-5041	Interest Earned	121,436	460,000	581,436
	Net Increase to Revenues	121,436	460,000	581,436
Expenditures				
50-020-010-6505	Bank and Finance Charges	407,269	280,000	687,269
50-040-058-6315	Wastewater Pumps, Motors & Control Maint.	400,000	433,102	833,102
50-040-058-6412	Software Licensing & Maintenance Fee	15,000	22,000	37,000
50-040-058-6453	Jonah CCN Transfer Agreement	-	417,400	417,400
50-100-000-6401	Attorney Services	90,000	92,991	182,991
	Subtotal	912,269	1,245,493	2,157,762
50-040-058-6313	Water Pump, Motors & Control Maint.	200,000	(25,000)	175,000
50-040-058-6314	Utilities Facilities Maintenance	220,000	(110,000)	110,000
50-040-058-6458	Water Reservation	2,091,940	(370,000)	1,721,940
	Savings-Attrition and Hiring Delays			
50-040-058-6001	Salaries	1,271,586	(407,600)	863,986
	Subtotal	3,783,526	(912,600)	2,870,926
	Net Increase to Expenditures	4,695,795	332,893	5,028,688
	Revised Budgeted Ending Fund Balance	8,940,935	127,107	9,068,042

Actually interest earned through February is higher than budgeted due to favorable interest rates

Increase due to higher charges imposed by financial software
 Increase based on Enclave Lift Station repairs
 Increase for payment due on work-order system
 Per finalized CCN transfer agreement based on the number of accounts
 Increase for projected expenditures

Based on anticipated maintenance and cleaning
 Based on anticipated maintenance and cleaning
 Excess over and above the EPCOR and Recharge required payments

Hiring delays and attrition

General Capital Improvement (Fund 60)		Original	Amendment	Revised Budget
Revenues				
60-5810	Transfer from General Fund	0	421,875	421,875
	Net Increase to Revenues	0	421,875	421,875
Expenditures				
60-040-060-6650	Capital Outlay - Streets and Drainage	0	171,875	171,875
60-040-060-6655	Capital Outlay - Sidewalks	0	250,000	250,000
	Net Increase to Expenditures	0	421,875	421,875
	Revised Budgeted Ending Fund Balance	0	0	0

Move funding for Legends of Hutto drainage project

Move budget for Legends of Hutto drainage project
 Move budget for Lakeside Estates sidewalks

Increase for projected expenditures (paid by assessments)

Mustang Creek PID (Fund 74)		Original	Amendment	Revised Budget
74-100-000-6401	Attorney Services	1,000	1,000	2,000
	Net Increase to Expenditures	1,000	1,000	2,000
	Revised Budgeted Ending Fund Balance	1,122,776	(1,000)	1,121,776

Increase for projected expenditures (paid through developer deposit)

Meadow Brook PID (Fund 83)		Original	Amendment	Revised Budget
83-100-000-6401	Attorney Services	1,000	3,000	4,000
	Net Increase to Expenditures	1,000	3,000	4,000
	Revised Budgeted Ending Fund Balance	4,410	(3,000)	1,410

Increase for projected expenditures (paid through developer deposit)

Mud Lakeside (Fund 85)		Original	Amendment	Revised Budget
85-100-000-6401	Attorney Services	1,000	2,000	3,000
	Net Increase to Expenditures	1,000	2,000	3,000
	Revised Budgeted Ending Fund Balance	41,439	(2,000)	39,439

Increase for projected expenditures (paid through developer deposit)