



## **CITY OF ROLLINGWOOD CITY COUNCIL MEETING AGENDA**

**Wednesday, March 20, 2024**

Notice is hereby given that the City Council of the City of Rollingwood, Texas will hold a meeting, open to the public, in the Municipal Building at 403 Nixon Drive in Rollingwood, Texas on March 20, 2024 at 7:00 PM. Members of the public and the City Council may participate in the meeting virtually, as long as a quorum of the City Council and the presiding officer are physically present at the Municipal Building, in accordance with the Texas Open Meetings Act. The public may watch this meeting live and have the opportunity to comment via audio devices at the link below. The public may also participate in this meeting by dialing one of the toll-free numbers below and entering the meeting ID and Passcode.

**Link:** <https://us02web.zoom.us/j/5307372193?pwd=QmNUbmZBQ1lwUINjNmK5RnJreIRFUT09>

**Toll-Free Numbers:** (833) 548-0276 or (833) 548-0282

**Meeting ID:** 530 737 2193

**Password:** 9fryms

The public will be permitted to offer public comments via their audio devices when logged in to the meeting or telephonically by calling in as provided by the agenda and as permitted by the presiding officer during the meeting. If a member of the public is having difficulties accessing the public meeting, they can contact the city at [dadair@rollingwoodtx.gov](mailto:dadair@rollingwoodtx.gov). Written questions or comments may be submitted up to two hours before the meeting. A video recording of the meeting will be made and will be posted to the City's website and available to the public in accordance with the Texas Public Information Act upon written request.

### **CALL REGULAR CITY COUNCIL MEETING TO ORDER**

1. Roll Call

### **PUBLIC COMMENTS**

Citizens wishing to address the City Council for items not on the agenda will be received at this time. Please limit comments to 3 minutes. In accordance with the Open Meetings Act, the City Council is restricted from discussing or taking action on items not listed on the agenda.

Citizens who wish to address the Council with regard to matters on the agenda will be received at the time the item is considered.

### **PRESENTATIONS**

- [2.](#) Presentation, discussion and possible action on the Fiscal Year 2022-2023 Audit by ABIP, PC

**CONSENT AGENDA**

All Consent Agenda items listed are considered to be routine by the City Council and may be enacted by one (1) motion. There will be no separate discussion of Consent Agenda items unless a City Council Member has requested that the item be discussed, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the Regular Agenda.

- [3.](#) Discussion and possible action on the minutes from the February 21, 2024 City Council meeting

**REGULAR AGENDA**

- [4.](#) Update and discussion regarding the next bond issuance for Water CIP Packages 1-4
- [5.](#) Discussion and possible action on a request from i9 Sports for use of Fields 3, 4 and 5 for summer camps from 9 AM to Noon on May 28-31, June 10-14, June 17-21, and June 24-28, 2024
- [6.](#) Discussion and possible action regarding a policy for recovering expenses incurred due to contractor caused water line breaks
- [7.](#) Discussion and possible action on an ordinance amending Section 32-38 of the City's Code of Ordinances related to parking on Bee Cave Woods Drive
- [8.](#) Discussion and possible action on an ordinance amending Section 101-255 of the City's Code of Ordinances related to the placement of construction fences
- [9.](#) Discussion and possible action with regard to a proposed zoning amendment to prohibit rental of outdoor amenities in the residential zoning district
- [10.](#) Discussion and possible action on an ordinance amending Section 1-14 of the City's Code of Ordinances
- [11.](#) Discussion and possible action to adopt a schedule for a joint public hearing before the Planning and Zoning Commission and City Council and special meetings of the Planning and Zoning Commission and City Council to consider amendments to the Commercial Zoning Code ordinances to implement the Comprehensive Plan
- [12.](#) Discussion and possible action set a joint public hearing of the City Council and Planning and Zoning Commission to consider proposed amendments to the City's Commercial Zoning Code ordinances to implement the Comprehensive Plan
- [13.](#) Discussion and possible action regarding the June City Council Meeting date
- [14.](#) Discussion and possible action on an ordinance adopting the International Fuel Gas Code
- [15.](#) Discussion and possible action on amendment to the City's fee schedule to add fees for permits for construction in City rights of way
- [16.](#) Discussion and possible action on a recommendation from the Planning and Zoning Commission regarding circular driveways connecting two streets on a corner lot
- [17.](#) Discussion regarding what is allowed to be constructed in city rights of way

- [18.](#) Discussion and possible action to amend the requirements for service on boards and commissions to remove the requirement of citizenship

## **REPORTS**

All reports are posted to inform the public. No discussion or action will take place on items not on the regular or consent agenda.

- [19.](#) City Administrator's Report
- [20.](#) Chief of Police Report
- [21.](#) Municipal Court Report
- [22.](#) City Financials for February 2024- Fiscal Year 2023-2024
- [23.](#) RCDC Financials for February 2024 - Fiscal Year 2023-2024
24. Contract Invoices through February 2024 - Crossroads Utility Services, Water and Wastewater Service, K. Friese + Associates, City Engineer
- [25.](#) Crossroads Utility Services Report on Water and Wastewater
- [26.](#) City Engineer Report - K. Friese + Associates
27. Texas Central Appraisal District and Tax Assessor - Notices, Letters, Documents
- [28.](#) Texas Gas Services - Notices, Letters, Documents

## **ADJOURNMENT OF MEETING**

### **CERTIFICATION OF POSTING**

I hereby certify that the above Notice of Meeting was posted on the bulletin board at the Rollingwood Municipal Building, in Rollingwood, Texas and to the City website at [www.rollingwoodtx.gov](http://www.rollingwoodtx.gov) at **5:00 PM** on **March 17, 2024**.

*Desiree Adair*

Desiree Adair, City Secretary

#### NOTICE -

The City of Rollingwood is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please contact the City Secretary, at (512) 327-1838 for information. Hearing-impaired or speech-disabled persons equipped with telecommunication devices for the deaf may call (512) 272-9116 or may utilize the stateside Relay Texas Program at 1-800-735-2988.

The City Council will announce that it will go into executive session, if necessary, to deliberate any matter listed on this agenda for which an exception to open meetings requirements permits such closed deliberation, including but not limited to consultation with the city's attorney(s) pursuant to Texas Government Code section 551.071, as announced at the time of the closed session.

Consultation with legal counsel pursuant to section 551.071 of the Texas Government Code;

discussion of personnel matters pursuant to section 551.074 of the Texas Government Code;  
real estate acquisition pursuant to section 551.072 of the Texas Government Code;  
prospective gifts pursuant to section 551.073 of the Texas Government Code;  
security personnel and device pursuant to section 551.076 of the Texas Government Code;  
and/or economic development pursuant to section 551.087 of the Texas Government Code.  
Action, if any, will be taken in open session.

# CITY OF ROLLINGWOOD, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023



CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**



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**FINANCIAL SECTION**



INDEPENDENT AUDITOR’S REPORT

To the Members of the City Council  
City of Rollingwood, Texas  
403 Nixon Drive  
Rollingwood, Texas 78746

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Rollingwood, Texas’ basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, Texas, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Rollingwood, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Rollingwood, Texas’ ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Rollingwood, Texas’ internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Rollingwood, Texas’ ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages 5-10 and page 49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Rollingwood, Texas’ basic financial statements. The accompanying combining and individual nonmajor financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024, on our consideration of the City of Rollingwood, Texas’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Rollingwood, Texas’ internal control over financial reporting and compliance.

San Antonio, Texas  
March 20, 2024



CITY OF ROLLINGWOOD, TEXAS

MANAGEMENT’S DISCUSSION AND ANALYSIS

September 30, 2023

As management of the City of Rollingwood, Texas (the City), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at September 30, 2023 by \$6,704,626. Of this amount \$2,991,351 (unrestricted net position), may be used to meet the City’s ongoing obligations to citizens and creditors.
- The City’s total cost of all City activities was \$6,450,786 for the fiscal year. The net expense after charges for services and operating contributions was \$3,303,540.
- During the year, the City’s issued City of Rollingwood, Texas General Obligation Bonds, Series 2023 in the amount of \$3,885,000.
- At September 30, 2023 the City’s governmental funds reported combined ending fund balances of \$4,428,152, a net increase of \$255,159, after the restatement. This increase is due mainly to an increase of property and sales taxes.
- At September 30, 2023 the unassigned fund balance for the general fund was \$2,164,966 or 78% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serves as an introduction to the City’s basic financial statements. The City’s basic financial statements are comprised of four components: (1) government-wide financial statements, (2) fund financial statements, (3) component unit financial statements, and (4) notes to the financial statements and required supplementary information.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through their user fees and charges (business-type activities). The governmental activities of the City include general government, public works, sanitation, public safety, court, parks and recreation, streets, and development services. The business-type activities of the City include water and wastewater.

The government-wide financial statements include not only the City itself (known as the primary government) but also the component unit of Rollingwood Community Development Corporation, Inc.

Fund financial statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental and proprietary, and utilize different accounting approaches.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources available for current spending, as well as on balances of resources available for spending at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintained eight (8) individual governmental funds during the 2023 fiscal year. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general fund and debt service fund which are considered to be major funds. Data from the other six (6) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund. Schedules of revenues, expenditures and changes in fund balances – budget and actual (GAAP basis) have been provided for the general fund to demonstrate compliance with the appropriated budget.

The City maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise fund to account for its water and wastewater utility services.

Proprietary funds provide the same type of information as the government-wide financial statements, only in a more detailed format. The City has two major proprietary funds. They are the water fund and the wastewater fund. Separate financial statements are presented for the major funds.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information – The combining statements referred to earlier as the City’s nonmajor governmental funds are presented immediately following the required supplementary information.



GOVERNMENT-WIDE FINANCIAL ANALYSIS

The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$6,704,626 (net position). Of this amount, \$2,991,351 (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City’s net position (48%) reflects its net investment in capital assets (i.e., land, buildings, infrastructure, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the City’s net position (7%) represents resources that are subject to external restrictions on how they may be used.

NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	\$ 4,882,969	\$ 4,867,258	\$ 5,505,889	\$ 1,490,052	\$ 10,388,858	\$ 6,357,310
Capital assets	2,674,853	2,755,051	11,402,443	11,775,048	14,077,296	14,530,099
Total assets	7,557,822	7,622,309	16,908,332	13,265,100	24,466,154	20,887,409
Deferred outflows of resources	297,619	158,339	97,100	34,758	394,719	193,097
Liabilities:						
Current liabilities	655,475	850,151	955,708	733,235	1,611,183	1,583,386
Long-term liabilities	2,655,654	2,765,264	13,855,304	10,215,933	16,510,958	12,981,197
Total liabilities	3,311,129	3,615,415	14,811,012	10,949,168	18,122,141	14,564,583
Deferred inflows of resources	25,716	170,755	8,390	37,484	34,106	208,239
Net position:						
Net investment in capital assets	2,091,429	1,752,344	1,125,865	1,580,096	3,217,294	3,332,440
Restricted	495,981	431,395	-	-	495,981	431,395
Unrestricted	1,931,186	1,810,739	1,060,165	733,110	2,991,351	2,543,849
Total net position	\$ 4,518,596	\$ 3,994,478	\$ 2,186,030	\$ 2,313,206	\$ 6,704,626	\$ 6,307,684

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the primary government as a whole.

Governmental activities – Governmental activities increased the City’s net position by \$1,160,339, after the restatement.

A key element is as follows:

- An increase in charges for services revenue.

Business-type activities – Business-type activities decreased the City’s net position by \$127,176 primarily due to the increase in charges for services.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2023.

CHANGE IN NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues						
Charges for services	\$ 430,731	\$ 1,070,605	\$ 2,616,668	\$ 2,441,631	\$ 3,047,399	\$ 3,512,236
Operating contributions	65,299	725	-	-	65,299	725
Capital contributions	34,548	-	-	-	34,548	-
General revenues						
Property taxes	2,631,742	2,637,495	-	-	2,631,742	2,637,495
Sales taxes	881,653	955,202	-	-	881,653	955,202
Franchise taxes	135,295	177,091	-	-	135,295	177,091
Unrestricted investment earnings	16,907	3,272	18,092	2,783	34,999	6,055
Other income	28,328	99,374	-	-	28,328	99,374
Total revenues	<u>4,224,503</u>	<u>4,943,764</u>	<u>2,634,760</u>	<u>2,444,414</u>	<u>6,859,263</u>	<u>7,388,178</u>
Expenses:						
General government	601,775	616,585	-	-	601,775	616,585
Public works	25,549	12,597	-	-	25,549	12,597
Sanitation	187,349	156,845	-	-	187,349	156,845
Public safety	1,407,957	1,389,340	-	-	1,407,957	1,389,340
Court	105,786	88,810	-	-	105,786	88,810
Parks and recreation	84,179	102,798	-	-	84,179	102,798
Streets	119,224	98,093	-	-	119,224	98,093
Development services	325,471	235,050	-	-	325,471	235,050
Drainage	150,834	186,909	-	-	150,834	186,909
Interest	68,004	76,737	-	-	68,004	76,737
Water	-	-	1,862,409	1,416,577	1,862,409	1,416,577
Wastewater	-	-	1,512,249	1,225,114	1,512,249	1,225,114
Total expenses	<u>3,076,128</u>	<u>2,963,764</u>	<u>3,374,658</u>	<u>2,641,691</u>	<u>6,450,786</u>	<u>5,605,455</u>
Increase (decrease) in net position before transfers	<u>1,148,375</u>	<u>1,980,000</u>	<u>(739,898)</u>	<u>(197,277)</u>	<u>408,477</u>	<u>1,782,723</u>
Transfers	<u>(657,917)</u>	<u>(797,446)</u>	<u>657,917</u>	<u>797,446</u>	<u>-</u>	<u>-</u>
Change in net position	490,458	1,182,554	(81,981)	600,169	408,477	1,782,723
Net position - beginning	<u>3,994,478</u>	<u>2,834,139</u>	<u>2,313,206</u>	<u>1,713,037</u>	<u>6,307,684</u>	<u>4,547,176</u>
Restatement of net position	<u>33,660</u>	<u>(22,215)</u>	<u>(45,195)</u>	<u>-</u>	<u>(11,535)</u>	<u>(22,215)</u>
Net position - ending	<u>\$ 4,518,596</u>	<u>\$ 3,994,478</u>	<u>\$ 2,186,030</u>	<u>\$ 2,313,206</u>	<u>\$ 6,704,626</u>	<u>\$ 6,307,684</u>

**FINANCIAL ANALYSIS OF THE CITY’S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the City’s governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the City’s governmental funds reported combined ending fund balances of \$4,428,152, an increase of \$255,159 from the prior year, after the restatement. This increase is due primarily to increased property and sales taxes.

Approximately 43% of this total amount, \$1,925,401 constitutes fund balance which is available for spending at the government’s discretion. The remainder fund balance of \$2,502,751 or 57% is restricted as to use.

The City’s general fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance was \$1,925,401. The unassigned fund balance represents 78% of total general fund expenditures. The fund balance of the City’s general fund increased for the fiscal year by \$311,157, after the restatement.

Proprietary funds – The City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the current fiscal year amounted to \$1,060,165. The total decrease for the proprietary funds was \$127,176.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

General fund – Actual fiscal year expenditures in the general fund were \$443,047 less than the final budgeted amounts or appropriations. The fiscal year 2023 budget was amended from the original budget adopted by Council.

The major difference between the original and final budget was:

- \$48,000 – budget increase in public works expenditures and intergovernmental revenues
- \$22,000 – budget increase in sanitation expenditures and other income

**CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital assets – The City’s investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounted to \$14,077,296 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, vehicles, machinery and equipment, infrastructure, and construction in progress. The net decrease in the City’s investment in capital assets for the current fiscal year was 3% due mainly to depreciation.

The following table shows capital asset activity for the 2023 fiscal year compared to 2022. If more detailed information is desired on the City’s capital asset activity, please refer to note 4 as presented in the notes to the financial statements.

CAPITAL ASSETS, NET OF DEPRECIATION

Table with 7 columns: Governmental Activities (2023, 2022), Business-Type Activities (2023, 2022), Total (2023, 2022). Rows include Capital assets-not depreciated (Land, Construction in progress), Capital assets-depreciated (Buildings and improvements, Equipment, Infrastructure), Less: accumulated depreciation (Buildings and improvements, Equipment, Infrastructure), and Total capital assets - net.

Long-term liabilities – During the fiscal year, the City issued General Obligation Bonds, Series 2023 in the amount of \$3,885,000 for waterwork improvements. At the end of the current fiscal year, the City had total bonded debt outstanding of \$15,810,000. Additional information on liabilities may be found in note 10 of this report as presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

Rollingwood has historically maintained a solid economy and continues to exhibit strong fundamentals. The City, with an estimated population of 1,500 is a 0.8-square mile landlocked community in Travis County, directly adjacent to southwest Austin. It is in the Austin-Round Rock MSA, which boasts a broad and diverse economy. The Austin-Round Rock MSA is one of the fastest growing among the top 50 metropolitan areas in the nation. The City of Rollingwood benefits from continuing positive trends in real estate and overall growth in the Austin region. Additionally, major tech companies continue their drive for operational expansion and the Austin market has emerged as an attractive destination for the tech industry. City leadership is developing plans to maximize the potential of its existing commercial corridor.

Rollingwood’s tax base continues to grow year over year despite its landlocked nature. While growth within the City is limited, the increase in valuation can be in part attributed to renovation and redevelopment of existing lots resulting in higher home values. It is also attributed to supply and demand. Demand for housing in Rollingwood is high due to proximity to downtown Austin, the excellent school district, large sprawling lots, and the City’s low tax rate. Supply of available housing is low due to being a small, landlocked community, which drives value. The average home value significantly increased from the previous year.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City’s finances and to show the City’s accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City Administrator, 403 Nixon Drive, Rollingwood, Texas 78746.

## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include integrated sets of financial statements as required by the Government Accounting Standards Board (GASB). The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
  - Governmental Funds
  - Proprietary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.



## STATEMENT OF NET POSITION

September 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,494,172	\$ 5,171,443	\$ 9,665,615	\$ 478,917
Accounts receivable-net of allowances for uncollectibles:				
Property taxes	43,627	-	43,627	-
Other	148,748	334,446	483,194	14,466
Lease receivable	196,422	-	196,422	-
Capital assets:				
Land	321,438	-	321,438	-
Construction in progress	308,752	-	308,752	-
Buildings and improvements	426,450	-	426,450	-
Water distribution system	-	2,095,159	2,095,159	-
Wastewater system	-	9,014,344	9,014,344	-
Wastewater system-connections	-	78,606	78,606	-
Equipment	310,121	178,214	488,335	-
Infrastructure	1,308,092	-	1,308,092	-
Wastewater system-building improvements	-	36,120	36,120	-
<b>Total assets</b>	<b>7,557,822</b>	<b>16,908,332</b>	<b>24,466,154</b>	<b>493,383</b>
<b>Deferred outflows of resources</b>				
Deferred outflows of resources - pension	281,476	91,834	373,310	-
Deferred outflows of resources - OPEB	16,143	5,266	21,409	-
<b>Total deferred outflows of resources</b>	<b>297,619</b>	<b>97,100</b>	<b>394,719</b>	<b>-</b>
<b>Liabilities:</b>				
Accounts payable	109,844	314,230	424,074	3,500
Accrued interest payable	12,782	80,033	92,815	-
Accrued expenses	77,250	10,605	87,855	-
Unearned revenue	22,190	5,082	27,272	-
Noncurrent liabilities:				
Payable from restricted assets -				
Customer deposits	-	170,520	170,520	-
Net pension liability	378,578	123,514	502,092	-
OPEB liability	50,533	16,486	67,019	-
Due within one year	433,409	545,758	979,167	-
Due in more than one year	2,226,543	13,544,784	15,771,327	-
<b>Total liabilities</b>	<b>3,311,129</b>	<b>14,811,012</b>	<b>18,122,141</b>	<b>3,500</b>
<b>Deferred inflows of resources</b>				
Deferred inflows of resources - pension	4,802	1,566	6,368	-
Deferred inflows of resources - OPEB	20,914	6,824	27,738	-
<b>Total deferred inflows of resources</b>	<b>25,716</b>	<b>8,390</b>	<b>34,106</b>	<b>-</b>
<b>Net position:</b>				
Net investment in capital assets	2,091,429	1,125,865	3,217,294	-
Restricted for:				
Street maintenance	471,492	-	471,492	-
Municipal court	23,574	-	23,574	-
Debt service	-	-	-	-
Police department	915	-	915	-
Unrestricted net position	1,931,186	1,060,165	2,991,351	489,883
<b>Total net position</b>	<b>\$ 4,518,596</b>	<b>\$ 2,186,030</b>	<b>\$ 6,704,626</b>	<b>\$ 489,883</b>

The accompanying notes are an integral part of these financial statements.

CITY OF ROLLINGWOOD, TEXAS

STATEMENT OF ACTIVITIES

Year ended September 30, 2023

Functions and Programs	Expenses	Charges for Services	Program Revenues Operating Contributions	Capital Contributions
Primary governmental activities:				
General government	\$ (601,775)	\$ 246,824	\$ 53,957	\$ -
Public works	(25,549)	7,355	-	34,548
Sanitation	(187,349)	105	-	-
Public safety	(1,407,957)	-	1,492	-
Court	(105,786)	66,660	-	-
Parks and recreation	(84,179)	79,537	9,850	-
Streets	(119,224)	-	-	-
Development services	(325,471)	-	-	-
Drainage	(150,834)	30,250	-	-
Interest and fees	(68,004)	-	-	-
Total primary governmental activities	<u>(3,076,128)</u>	<u>430,731</u>	<u>65,299</u>	<u>34,548</u>
Business-type activities:				
Water	(1,862,409)	1,569,556	-	-
Wastewater	<u>(1,512,249)</u>	<u>1,047,112</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>(3,374,658)</u>	<u>2,616,668</u>	<u>-</u>	<u>-</u>
Primary government	<u>\$ (6,450,786)</u>	<u>\$ 3,047,399</u>	<u>\$ 65,299</u>	<u>\$ 34,548</u>
Component unit:				
Rollingwood Community Development Corporation	<u>\$ (113,255)</u>	<u>\$ -</u>	<u>\$ 31,376</u>	<u>\$ -</u>

General revenues:  
Taxes:  
Property taxes  
Sales taxes  
Franchise tax and telecommunication fees  
Interest  
Miscellaneous revenue  
Transfers  
Total general revenues

Change in net position  
Net position at beginning of year  
Restatement of net position  
Net position at beginning of year  
Net position at end of year



Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Government Total	Component Unit
\$ (300,994)	\$ -	\$ (300,994)	
16,354	-	16,354	
(187,244)	-	(187,244)	
(1,406,465)	-	(1,406,465)	
(39,126)	-	(39,126)	
5,208	-	5,208	
(119,224)	-	(119,224)	
(325,471)	-	(325,471)	
(120,584)	-	(120,584)	
(68,004)	-	(68,004)	
(2,545,550)	-	(2,545,550)	
-	(292,853)	(292,853)	
-	(465,137)	(465,137)	
-	(757,990)	(757,990)	
(2,545,550)	(757,990)	(3,303,540)	
			\$ (81,879)
2,631,742	-	2,631,742	-
881,653	-	881,653	175,221
135,295	-	135,295	-
16,907	18,092	34,999	7,172
28,328	-	28,328	-
(657,917)	657,917	-	-
3,036,008	676,009	3,712,017	182,393
490,458	(81,981)	408,477	100,514
3,994,478	2,313,206	6,307,684	389,369
33,660	(45,195)	(11,535)	-
4,028,138	2,268,011	6,296,149	389,369
\$ 4,518,596	\$ 2,186,030	\$ 6,704,626	\$ 489,883

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

**September 30, 2023**

	General Fund	Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,006,567	\$ 5,786	\$ 481,819	\$ 4,494,172
Taxes receivables, net	23,184	20,443	-	43,627
Sales tax receivable	60,208	-	14,466	74,674
Other receivables	74,074	-	-	74,074
Lease receivable	196,422	-	-	196,422
Due from other funds	<u>189,592</u>	<u>-</u>	<u>-</u>	<u>189,592</u>
 Total assets	 <u>\$ 4,550,047</u>	 <u>\$ 26,229</u>	 <u>\$ 496,285</u>	 <u>\$ 5,072,561</u>
 <b>Liabilities:</b>				
Accounts payable	\$ 94,665	\$ -	\$ 15,179	\$ 109,844
Accrued liabilities	36,366	-	40,884	77,250
Due to other funds	-	5,786	183,806	189,592
Unearned revenue	<u>22,190</u>	<u>-</u>	<u>-</u>	<u>22,190</u>
Total liabilities	<u>153,221</u>	<u>5,786</u>	<u>239,869</u>	<u>398,876</u>
 <b>Deferred inflows of resources:</b>				
Unearned revenue - property taxes	23,184	20,443	-	43,627
Unearned revenue - leases	<u>201,906</u>	<u>-</u>	<u>-</u>	<u>201,906</u>
Total deferred inflows of resources	<u>225,090</u>	<u>20,443</u>	<u>-</u>	<u>245,533</u>
 <b>Fund balances:</b>				
Restricted for construction	2,006,770	-	-	2,006,770
Restricted for street maintenance	-	-	471,492	471,492
Restricted for municipal court	-	-	23,574	23,574
Restricted for police department	-	-	915	915
Unassigned	<u>2,164,966</u>	<u>-</u>	<u>(239,565)</u>	<u>1,925,401</u>
Total fund balances	<u>4,171,736</u>	<u>-</u>	<u>256,416</u>	<u>4,428,152</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 4,550,047</u>	 <u>\$ 26,229</u>	 <u>\$ 496,285</u>	 <u>\$ 5,072,561</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROLLINGWOOD, TEXAS

RECONCILIATION OF BALANCE SHEET  
GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION

September 30, 2023

Total fund balances - governmental funds \$ 4,428,152

Amounts reported in governmental funds and in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 2,674,853

Property taxes receivable unavailable to pay current expenses are deferred in the funds. 43,627

Long-term liabilities, including bonds payable, bond premiums, and compensated absences are not due and payable in the current period, and therefore, not reported in the funds. (2,659,952)

Lease receivable unavailable to pay current expenses are deferred in the funds. 201,906

Accrued interest payable on long-term bonds are not due and payable in the current period and, therefore, not reported in the funds. (12,782)

Recognition of the City's net pension and OPEB liability, the deferred outflows, and deferred inflows related to TMRS. (157,208)

Total net position of governmental activities \$ 4,518,596

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**Year ended September 30, 2023**

	General Fund	Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:				
Taxes:				
Property taxes	\$ 1,404,404	\$ 1,228,673	\$ -	\$ 2,633,077
Sales taxes	706,432	-	175,220	881,652
Franchise and telecommunications fees	135,295	-	-	135,295
Licenses and fees	238,472	-	30,250	268,722
Fines and forfeitures	52,882	-	5,251	58,133
Contributions	9,850	-	-	9,850
Intergovernmental	88,505	-	-	88,505
Other income	158,445	-	-	158,445
Interest income	8,902	-	-	8,902
Investment earnings	16,567	-	340	16,907
	<u>2,819,754</u>	<u>1,228,673</u>	<u>211,061</u>	<u>4,259,488</u>
Total revenues				
Expenditures:				
General government	561,884	-	-	561,884
Public works	20,941	-	-	20,941
Sanitation	176,907	-	-	176,907
Public safety	1,308,714	-	-	1,308,714
Court	98,718	-	1,218	99,936
Parks and recreation	79,132	-	-	79,132
Streets	112,095	-	-	112,095
Development	307,140	-	-	307,140
Drainage	-	-	150,834	150,834
Capital outlay	77,208	-	-	77,208
Debt service:				
Principal	28,557	382,475	-	411,032
Interest and fees	4,074	68,855	-	72,929
Debt issuance costs	-	1,320	-	1,320
	<u>2,775,370</u>	<u>452,650</u>	<u>152,052</u>	<u>3,380,072</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	44,384	776,023	59,009	879,416
Other financing sources (uses):				
Transfers in	238,899	5,786	-	244,685
Transfers out	<u>(5,786)</u>	<u>(786,280)</u>	<u>(110,536)</u>	<u>(902,602)</u>
Total other financing sources (uses)	<u>233,113</u>	<u>(780,494)</u>	<u>(110,536)</u>	<u>(657,917)</u>
Net change in fund balances	277,497	(4,471)	(51,527)	221,499
Fund balance - beginning of year	3,860,579	4,471	307,943	4,172,993
Restatement of beginning fund balance	<u>33,660</u>	<u>-</u>	<u>-</u>	<u>33,660</u>
Fund balance, as restated	<u>3,894,239</u>	<u>4,471</u>	<u>307,943</u>	<u>4,206,653</u>
Fund balance - end of year	<u>\$ 4,171,736</u>	<u>\$ -</u>	<u>\$ 256,416</u>	<u>\$ 4,428,152</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROLLINGWOOD, TEXAS

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS TO CHANGE IN STATEMENT OF ACTIVITIES

Year ended September 30, 2023

Net change in fund balances - governmental funds \$ 221,499

Amounts reported in governmental funds and in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets are capitalized. 77,208

Capital assets are not recorded in government funds and therefore are not depreciated. However, in the statement of activities these assets are depreciated over their estimated useful lives. This is the amount of 2023 depreciation. (157,406)

Revenues for property taxes and leases that are deferred in governmental funds because they do not provide current financial resources are not deferred in the statement of activities. This is the change in deferred from the prior year. (34,985)

The repayment of long-term debt (i.e. bonds, premiums) provides current financial resources to governmental funds, while neither transaction has any effect on net position. 411,032

The change in net pension and OPEB liability and deferred outflows related to the City's TMRS pension asset. (26,326)

Certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (compensated absences, accrued interest). (564)

Change in net position of governmental activities \$ 490,458

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF NET POSITION  
ENTERPRISE FUNDS**

**September 30, 2023**

	Enterprise Fund		Total Enterprise Funds
	Water Fund	Wastewater Fund	
<b>Current assets:</b>			
Cash and cash equivalents	\$ 4,486,109	\$ 685,334	\$ 5,171,443
Accounts receivable, net	240,417	94,029	334,446
<b>Total current assets</b>	<u>4,726,526</u>	<u>779,363</u>	<u>5,505,889</u>
<b>Noncurrent assets:</b>			
<b>Capital assets, net:</b>			
Water distribution system	2,095,159	-	2,095,159
Wastewater system	-	9,014,344	9,014,344
Wastewater system-connections	-	78,606	78,606
Equipment	48,453	129,761	178,214
Wastewater system-building improvements	-	36,120	36,120
<b>Total noncurrent assets</b>	<u>2,143,612</u>	<u>9,258,831</u>	<u>11,402,443</u>
<b>Total assets</b>	<u>6,870,138</u>	<u>10,038,194</u>	<u>16,908,332</u>
Deferred outflows of resources - pension	45,917	45,917	91,834
Deferred outflows of resources - OPEB	2,633	2,633	5,266
<b>Total outflows of resources</b>	<u>48,550</u>	<u>48,550</u>	<u>97,100</u>
<b>Current liabilities:</b>			
Accounts payable	236,065	78,165	314,230
Accrued interest payable	31,592	48,441	80,033
Accrued liabilities	6,883	3,722	10,605
Unearned revenue	5,082	-	5,082
<b>Current portion of long-term liabilities:</b>			
Compensated absences	1,802	1,802	3,604
Bond payable	109,100	425,000	534,100
Lease liability	8,054	-	8,054
<b>Total current liabilities</b>	<u>398,578</u>	<u>557,130</u>	<u>955,708</u>
<b>Noncurrent liabilities:</b>			
Compensated absences	7,209	7,209	14,418
Bonds payable	4,339,750	8,500,000	12,839,750
Lease liability	17,785	-	17,785
Bond premiums	231,355	441,476	672,831
Net pension liability	61,757	61,757	123,514
OPEB liability	8,243	8,243	16,486
Customer deposits	170,520	-	170,520
<b>Total noncurrent liabilities</b>	<u>4,836,619</u>	<u>9,018,685</u>	<u>13,855,304</u>
<b>Total liabilities</b>	<u>5,235,197</u>	<u>9,575,815</u>	<u>14,811,012</u>
<b>Deferred inflow of resources:</b>			
Deferred inflow - pension	783	783	1,566
Deferred inflow - OPEB	3,412	3,412	6,824
<b>Total inflows of resources</b>	<u>4,195</u>	<u>4,195</u>	<u>8,390</u>
<b>Net position:</b>			
Net investment in capital assets	1,125,865	-	1,125,865
Unrestricted net position	553,431	506,734	1,060,165
<b>Total net position</b>	<u>\$ 1,679,296</u>	<u>\$ 506,734</u>	<u>\$ 2,186,030</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
ENTERPRISE FUNDS**

**Year ended September 30, 2023**

	Enterprise Fund		Total Enterprise Funds
	Water Fund	Wastewater Fund	
Operating revenues:			
Charges for sales and services:			
Water sales	\$ 1,569,556	\$ -	\$ 1,569,556
Wastewater revenues	-	934,933	934,933
Wastewater surcharge	-	98,154	98,154
Industrial waste surcharges	-	14,025	14,025
Total operating revenues	<u>1,569,556</u>	<u>1,047,112</u>	<u>2,616,668</u>
Operating expenses:			
Water purchased	632,888	-	632,888
Wastewater fees	-	13,689	13,689
Personnel services	248,274	245,505	493,779
Repairs and maintenance	553,666	46,935	600,601
System operations	41,649	371,023	412,672
Contract services	13,961	226,135	240,096
Depreciation	143,150	339,732	482,882
Total operating expenses	<u>1,633,588</u>	<u>1,243,019</u>	<u>2,876,607</u>
Operating income (loss)	<u>(64,032)</u>	<u>(195,907)</u>	<u>(259,939)</u>
Nonoperating revenues (expenses):			
Interest expense	(228,821)	(269,230)	(498,051)
Investment earnings	3,750	14,342	18,092
Total nonoperating revenues (expenses)	<u>(225,071)</u>	<u>(254,888)</u>	<u>(479,959)</u>
Transfers:			
Transfers in	68,861	723,485	792,346
Transfers out	(68,305)	(66,124)	(134,429)
Net transfers	<u>556</u>	<u>657,361</u>	<u>657,917</u>
Change in net position	(288,547)	206,566	(81,981)
Net position at beginning of year	<u>1,995,209</u>	<u>317,997</u>	<u>2,313,206</u>
Restatement of net position	<u>(27,366)</u>	<u>(17,829)</u>	<u>(45,195)</u>
Net position at end of year	<u>\$ 1,679,296</u>	<u>\$ 506,734</u>	<u>\$ 2,186,030</u>

The accompanying notes are an integral part of these financial statements.

## CITY OF ROLLINGWOOD, TEXAS

FINAL DRAFT

STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS

For the year ended September 30, 2023

	Enterprise Funds		
	Water	Wastewater	Total
Cash flows from operating activities:			
Cash received from customers	\$ 1,544,508	\$ 1,067,585	\$ 2,612,093
Cash paid to employees for services	(1,117,602)	(619,410)	(1,737,012)
Cash paid to suppliers for goods and services	(234,952)	(232,183)	(467,135)
Net cash provided by (used in) operating activities	<u>191,954</u>	<u>215,992</u>	<u>407,946</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(34,809)	(75,468)	(110,277)
Bonds Issued	4,087,638	-	4,087,638
Principal paid on bonded debt	(42,525)	(420,000)	(462,525)
Principal paid on capital leases	(8,054)	-	(8,054)
Interest paid on capital leases and debt	(203,752)	(303,485)	(507,237)
Net cash provided by (used in) capital and related financing activities	<u>3,798,498</u>	<u>(798,953)</u>	<u>2,999,545</u>
Cash flows from noncapital financing activities:			
Transfers from other funds	68,861	723,485	792,346
Transfers to other funds	(68,305)	(66,124)	(134,429)
Net cash provided by (used in) noncapital financing activities	<u>556</u>	<u>657,361</u>	<u>657,917</u>
Cash flows from investing activities:			
Interest received	<u>3,750</u>	<u>14,342</u>	<u>18,092</u>
Net increase (decrease) in cash and cash equivalents	3,994,758	88,742	4,083,500
Cash and cash equivalents - beginning	<u>491,351</u>	<u>596,592</u>	<u>1,087,943</u>
Cash and cash equivalents - ending	<u>\$ 4,486,109</u>	<u>\$ 685,334</u>	<u>\$ 5,171,443</u>

(continued)

The accompanying notes are an integral part of these financial statements.



CITY OF ROLLINGWOOD, TEXAS

STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS

For the year ended September 30, 2023

	Enterprise Funds		
	Water	Wastewater	Total
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (64,032)	\$ (195,907)	\$ (259,939)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	143,150	339,732	482,882
Changes in assets and liabilities			
Decrease (increase) in assets			
Accounts receivable	4,841	20,796	25,637
Increase (decrease) in liabilities			
Accounts payable	129,984	40,239	170,223
Accrued expenses	(2,253)	(1,867)	(4,120)
Due to other funds	(3,169)	-	(3,169)
Compensated absences	2,042	2,042	4,084
Unearned revenue	(39,139)	-	(39,139)
Net pension liability	56,788	56,788	113,576
OPEB liability	(45,508)	(45,508)	(91,016)
Customer deposits	9,250	(323)	8,927
	<u>191,954</u>	<u>215,992</u>	<u>407,946</u>
Net cash provided by (used in) operating activities	\$ 191,954	\$ 215,992	\$ 407,946

	SCHEDULE OF NONCASH ACTIVITIES		
Actuarilly determined change in:			
Net pension liability	\$ 48,463	\$ 48,463	\$ 96,926
Other postemployment benefit liability	275	275	550
Premium on bonds	2,872	29,432	32,304



CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies

The financial statements of the City of Rollingwood, Texas (“the City”), are presented in accordance with generally accepted accounting principles (GAAP) applicable to state and local governmental units as set forth by the Government Accounting Standards Board (GASB). A summary of the City’s significant accounting policies applied in the preparation of the accompanying financial statements are as follows:

Reporting entity

The City, for financial purposes, includes all of the activities and funds relevant to the operations of the City of Rollingwood. The City evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the City’s reporting entity, as set forth in GASB Statement No. 14, “The Financial Reporting Entity,” include whether:

- The organization is legally separate
- The City holds the corporate powers of the organization
- The City appoints a voting majority of the organization’s board
- The City is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the City
- There is fiscal dependency by the organization on the City
- The exclusion of the organization would result in misleading or incomplete financial statements

The City also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the City to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when:

- The economic resources received or held by the organization are entirely for the direct benefit of the City, its component units or its constituents; and
- The City or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and
- Such economic resources are significant to the City.

Based on these criteria, the City has one component unit as described below. Additionally, the City is not a component unit of any other reporting entity as defined by the GASB statement.

Rollingwood Community Development Corporation (“RCDC”) is a non-profit corporation organized under the laws of the State of Texas to provide economic development in and for the benefit of the City. The RCDC is presented discretely in the annual financial report as a governmental-type because the City appoints the board of directors and approves the annual budget.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Government-wide and fund financial statements

Government-wide financial statements: The statement of net position and the statement of activities include the financial activities of the overall government except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements: The fund financial statements provide information about the City’s funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports the following major governmental funds:

General fund: This is the City’s primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund.

Debt service fund: This fund is used to account for ad valorem tax assessed for the purpose of servicing general obligation debt.

In addition, the City reports the following fund types:

Special revenue funds: These funds are used to separately account for funds related to grants and contracts.

The City reports the following major proprietary funds:

Water fund: This fund is used to account for the activities of the City’s water operations.

Wastewater fund: This fund is used to account for the activities of the City’s wastewater operations.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Measurement focus, basis of accounting and financial statement presentation

Government-wide, proprietary, and fiduciary fund financial statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after year end. Revenues from local sources consist primarily of property and sales taxes. Property tax revenues and sales tax revenues are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term liabilities, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term liabilities and acquisitions under capital leases are reported as other financing sources.

When the City incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the City’s policy to use restricted resources first, then unrestricted resources.

Cash and cash equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS’s fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Other postemployment benefits

The fiduciary net position of the Texas Municipal Retirement System (TMRS) Supplemental Death Plan (SDBF) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefit (OPEB) liability, deferred outflows of resources, and deferred inflows of resources related to the other postemployment benefits, OPEB expense, and information about additions to/deductions from the TMRS OPEB’s fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. Contributions are utilized to fund active member deaths on a pay-as-you go basis; any excess contributions and investment income over payments then become net position available for benefits.

Receivables and payables

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of the year end.

Compensated absences

On termination, retirement, or death of certain employees, the City pays accrued vacation leave in a lump sum payment to such employee or his/her estate. Vacation accrues at various hours based on length of service.

Use of estimates

The preparation of financial statements in conformity with GAAP requires the use of management’s estimates.

Fund balance

The City adopted GASB No. 54 Governmental Accounting Standards Board Statement Number 54 (GASB No. 54) *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement provides guidance for fund balance categories and classifications and governmental fund type definitions. GASB No. 54 changed the way we look at fund balances, specifically reporting what fund balances, by major governmental fund type, are or are not available for public purposes. Five categories of fund balances were created and defined by GASB No. 54. These five categories are as follows:

Non-spendable - These funds are not available for expenditures based on legal or contractual requirements. An example might be inventories and prepaid expenditures.

Restricted - These funds are governed by externally enforceable restrictions.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Fund balance (continued)

Committed - Fund balances in this category are limited by the government’s highest level of decision making (in this case the City Council). Any changes of this designation must be done in the same manner that it was implemented. For example, if funds are committed by resolution, the commitment could only be released with another resolution.

Assigned - For funds to be assigned, there must be an intended use which can be established by the City Council or an official delegated by the Council, such as a City Administrator or Finance Director. For example, during the budget process, the Council decided to use some existing fund balance to support activities in the upcoming year.

Unassigned - This classification is the default for all funds that do not fit into the other categories.

Restricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. The City’s policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year.

Implementation of new accounting principle

The City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs) during the fiscal year 2023. The statement is based on the principle that SBITAs are financings of the right-to-use another party’s (a SBITA vendor’s) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). It establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability.

The City has no SBITAs under the new accounting principle.

Discretely presented component unit

The component unit column on the government-wide financial statements includes the financial data of the City’s component unit, Rollingwood Community Development Corporation (“RCDC”).

The component unit is presented in a separate column to emphasize that it is legally separate from the primary government. Financial statements are presented in the supplementary information section of the statements.

(2) Deposits and investments

The City’s funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City’s agent bank approved pledged securities in an amount sufficient to protect City funds on a day to day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank’s dollar amount of Federal Deposit Insurance Corporation (“FDIC”) insurance.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(2) Deposits and investments (continued)

Cash deposits

At September 30, 2023, the carrying amount of the City’s deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$8,946,371 and the bank balance was \$9,074,095. The City also had \$250 cash on hand.

The City’s cash deposits at September 30, 2023 exceeded the FDIC insurance and pledged collateral held by the City’s agent bank in the City’s name by \$2,198,101. The City has not experienced any loss in such accounts and subsequently corrected the undercollateralized deposits.

The component unit’s cash carrying and bank balance was \$144, 532 at September 30, 2023. These deposits at September 30, 2023 were entirely covered by FDIC insurance or by pledged collateral held by the component unit’s agent bank in the component unit’s name. The amount in TexPool was \$334,385 at September 30, 2023.

Investments

The City is required by Government Code Chapter 2256, the Public Funds Investment Act (the Act), to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity’s funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions:

- Obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas
- Certificates of deposit
- Certain municipal securities
- Money market savings accounts
- Repurchase agreements
- Bankers acceptances
- Mutual funds
- Investment pools
- Guaranteed investment contracts
- Common trust funds

The City’s cash and investments are shown below:

Investment Type	Reported at Fair Value	Weighted Average Maturity (Days)	Rating	
			Moody's	S&P
TexPool	\$ 718,994	28	AAA	AAAm
Cash on hand	250	n/a	n/a	n/a
Bank deposits	<u>8,946,371</u>	n/a	n/a	n/a
Total cash and cash equivalents	<u>\$ 9,665,615</u>			



CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(2) Deposits and investments (continued)

Investments (continued)

Analysis of specific deposit and investment risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end, and if so, the reporting of certain related disclosures:

Credit risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. State law dictates that in order to maintain eligibility to receive funds and invest funds on behalf of the City, an investment pool must be continuously rated no lower than AAA or AAAM or at an equivalent rating by at least one nationally recognized statistical rating organization (NRSRO). State law authorizes investments in obligations guaranteed by the U.S. government and does not require that these investments be rated. The City's policy is to comply with state law. At year end, all of the City's investments meet the State's requirements.

TexPool is an investment pool in which the Texas Comptroller of Public Accounts is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company (the Trust Company). The Trust Company is authorized to operate the pool. Federated Investors, Inc. manages the assets under an agreement with the Comptroller, acting on behalf of the Trust Company. TexPool is reported at amortized cost and it does not have any limitations or restrictions on participants' withdrawals.

At September 30, 2023 the City's investments are rated as to credit quality as shown in the preceding table.

Custodial credit risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law requires settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis. The City's investment policy requires that securities be registered in the name of the City. All safekeeping receipts for investment instruments are held in accounts in the City's name, and all securities are registered in the name of the City.

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

State law and the City's policy place no limit on the amount the City may invest in any one issuer. The City was not exposed to concentration of credit risk.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(2) Deposits and investments (continued)

Investments (continued)

Analysis of specific deposit and investment risks (continued)

Interest rate risk - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The City manages its investment time horizons by averaging investment maturities and chooses to present its exposure to interest rate changes using the weighted average maturity method. In accordance with its investment policy and state law, the City manages its interest rate risk by limiting the weighted average maturity of any investment owned by the City to the maximum of two years. The investment strategy for operating funds requires a dollar weighted average maturity of 365 days or less. Debt service funds cannot be invested in securities that have a stated final maturity date that exceeds the debt service payment date. Investment of debt service reserve funds and special project funds require high quality securities with short-term maturities. Eligible investment pools must have a weighted average maturity of no greater than 90 days. The City's exposure to interest rate risk at September 30, 2023 is summarized in the preceding table as the weighted average days to maturity.

Foreign currency risk - This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

(3) Property taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the general fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

(4) Capital assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated acquisition value at the date of the donation. The cost of the normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. A capitalization threshold of \$5,000 is used. Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset	Years
Infrastructure	25
Buildings	40
Equipment	3-25
Sewer line connections	33

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(4) Capital assets (continued)

Capital asset activity for the year ended September 30, 2023 was as follows:

	Balance September 30, 2022	Additions	Disposals	Balance September 30, 2023
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 321,438	\$ -	\$ -	\$ 321,438
Construction in progress	<u>308,752</u>	<u>-</u>	<u>-</u>	<u>308,752</u>
Total capital assets not being depreciated	<u>630,190</u>	<u>-</u>	<u>-</u>	<u>630,190</u>
Capital assets being depreciated:				
Buildings and improvements	721,038	-	-	721,038
Equipment	1,078,285	77,208	-	1,155,493
Infrastructure	<u>2,215,866</u>	<u>-</u>	<u>-</u>	<u>2,215,866</u>
Total capital assets being depreciated	<u>4,015,189</u>	<u>77,208</u>	<u>-</u>	<u>4,092,397</u>
Less accumulated depreciation:				
Buildings and improvements	(278,181)	(16,407)	-	(294,588)
Equipment	(790,740)	(54,632)	-	(845,372)
Infrastructure	<u>(821,407)</u>	<u>(86,367)</u>	<u>-</u>	<u>(907,774)</u>
Total accumulated depreciation	<u>(1,890,328)</u>	<u>(157,406)</u>	<u>-</u>	<u>(2,047,734)</u>
Total capital assets being depreciated (net)	<u>2,124,861</u>	<u>(80,198)</u>	<u>-</u>	<u>2,044,663</u>
Governmental activities capital assets (net)	<u>\$ 2,755,051</u>	<u>\$ (80,198)</u>	<u>\$ -</u>	<u>\$ 2,674,853</u>

Depreciation was charged to functions as follows:

General government	\$ 33,166
Public works	1,236
Sanitation	10,442
Public safety	77,247
Court	5,899
Parks and recreation	4,671
Streets	6,616
Development	<u>18,129</u>
Total	<u>\$ 157,406</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(4) Capital assets (continued)

	Balance September 30, 2022	Additions	Disposals	Balance September 30, 2023
Business-type activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 331,426	\$ -	\$ (331,426)	\$ -
Capital assets being depreciated:				
Water distribution system	4,337,746	-	-	4,337,746
Wastewater system	12,283,782	267,897	-	12,551,679
Wastewater system - connections	172,927	-	-	172,927
Equipment - water	71,923	34,809	-	106,732
Equipment - wastewater	99,956	138,997	-	238,953
Wastewater system - building improvements	43,000	-	-	43,000
Total capital assets being depreciated	17,009,334	441,703	-	17,451,037
Less accumulated depreciation:				
Water distribution system	(2,111,140)	(131,447)	-	(2,242,587)
Wastewater system	(3,223,546)	(313,789)	-	(3,537,335)
Wastewater system - connections	(89,081)	(5,240)	-	(94,321)
Equipment - water	(46,576)	(11,703)	-	(58,279)
Equipment - wastewater	(90,209)	(18,983)	-	(109,192)
Wastewater system - building improvements	(5,160)	(1,720)	-	(6,880)
Total accumulated depreciation	(5,565,712)	(482,882)	-	(6,048,594)
Total capital assets being depreciated (net)	11,443,622	(41,179)	-	11,402,443
Business-type activities capital assets (net)	\$ 11,775,048	\$ (41,179)	\$ (331,426)	\$ 11,402,443

Depreciation charged was \$143,150 and \$339,732 to the water fund and wastewater fund, respectively.

(5) Interfund receivables, payables, and transfers

Interfund balances at September 30, 2023 consist of the following:

Receivable Fund	Payable Fund	Amount
General Fund	Debt Service Fund	\$ 5,786
General Fund	Drainage Fund	183,806

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(5) Interfund receivables, payables, and transfers (continued)

Interfund transfers during the year ended September 30, 2023 were the result of normal transactions between the funds and consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 238,899	\$ 5,786
Debt service fund	5,786	786,280
Nonmajor governmental funds	-	110,536
Water fund	68,861	68,305
Wastewater fund	723,485	66,124
Totals	<u>\$ 1,037,031</u>	<u>\$ 1,037,031</u>

(6) Lease receivable

On September 1, 2020, the City entered into a ten-year lease agreement for the lease of land and facilities at the City’s municipal park. Based on this agreement, the annual lease payments were \$33,000 in the first year and increase 2% annually until the lease terminates on August 31, 2030. The interest rate on the lease is 4%. At September 30, 2023, the City reported lease receivable and deferred inflows of resources of \$196,422 and \$201,906, respectively. Future minimum lease payments to be received are as follows:

Fiscal Year	General Fund		
	Lease Receivable	Lease Revenue	Lease Interest
2024	\$ 27,863	\$ 33,651	\$ 7,857
2025	29,693	33,651	6,742
2026	31,608	33,651	5,555
2027	33,617	33,651	4,290
2028	35,719	33,651	2,946
2029	37,922	33,651	1,517
Total	<u>\$ 196,422</u>	<u>\$ 201,906</u>	<u>\$ 28,907</u>

(7) Defined benefit pension plans

Texas Municipal Retirement System

Plan description

The City of Rollingwood participates as one of 919 plans in the defined benefit cash-balance pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of the system with a six-member, Governor appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available comprehensive annual financial report that can be obtained at [www.tmrs.com](http://www.tmrs.com).

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(7) Defined benefit pension plans (continued)

Texas Municipal Retirement System (continued)

All eligible employees of the City are required to participate in TMRS.

Benefits provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the State statutes governing TMRS.

At retirement, the member’s benefit is calculated based on the sum of the member’s contributions, with interest, and the City-financed monetary credits with interest. The retiring members may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member’s contribution and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years. The contribution rate for the employees is 7%, and the City matching percent is currently 2 to 1.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	15
Inactive employees entitled to but not yet receiving benefits	29
Active employees	<u>19</u>
Total	<u>63</u>

Contributions

The contribution rates in TMRS are either 5%, 6%, or 7% of the member’s total compensation, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary using the entry age normal (EAN) actuarial cost method. The City’s contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The contribution rates for the City were 11.91% and 11.71% in calendar years 2023 and 2022, respectively. The City’s contributions to TMRS for the year ended September 30, 2023, were \$180,021, and were equal to the required contributions.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(7) Defined benefit pension plans (continued)

Texas Municipal Retirement System (continued)

Net pension liability

The City’s net pension liability (NPL) was measured as of December 31, 2022, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31st
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Table. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB (10) mortality tables, with the public safety table used for males and the general employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the public safety table used for males and the general employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements subject to the floor.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(7) Defined benefit pension plans (continued)

Texas Municipal Retirement System (continued)

Actuarial assumptions (continued)

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 through December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for annuity purchase rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimate of real rates of return for each major asset class in fiscal year 2023 are summarized in the following tables:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.70%
Core Fixed Income	6.0%	4.90%
Non-Core Fixed Income	20.0%	8.70%
Other public and private markets	12.0%	8.10%
Real Estate	12.0%	5.80%
Hedge funds	5.0%	6.90%
Private Equity	10.0%	11.80%
Total	100.0%	

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(7) Defined benefit pension plans (continued)

Texas Municipal Retirement System (continued)

Changes in net pension liability

The schedule below presents the changes in the net pension liability (asset) as of December 31, 2022:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balance at December 31, 2021	\$ 3,436,324	\$ 3,381,115	\$ 55,209
Changes for the year:			
Service cost	244,229	-	244,229
Interest	235,715	-	235,715
Change of benefit terms	-	-	-
Difference between expected and actual experience	(9,445)	-	(9,445)
Changes of assumptions	-	-	-
Contributions - employer	-	169,026	(169,026)
Contributions - employee	-	101,040	(101,040)
Net investment income	-	(246,863)	246,863
Benefit payments, including refunds of employee contributions	(132,732)	(132,732)	-
Administrative expense	-	(2,136)	2,136
Other changes	-	2,549	(2,549)
Net changes	<u>337,767</u>	<u>(109,116)</u>	<u>446,883</u>
Balance at December 31, 2022	<u>\$ 3,774,091</u>	<u>\$ 3,271,999</u>	<u>\$ 502,092</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75% as well as what the City’s net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	<u>\$ 1,042,388</u>	<u>\$ 502,092</u>	<u>\$ 63,704</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(7) Defined benefit pension plans (continued)

Texas Municipal Retirement System (continued)

Pension plan fiduciary net position

Detailed information about the pension plan’s fiduciary net position is available in the schedule of changes in fiduciary net position, by participant city. The report may be obtained at [www.tmr.com](http://www.tmr.com).

Pension expense and deferred outflows/inflows of resources related to pensions

For the year ended September 30, 2023, the City recognized pension expense of \$222,987.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 11,551	\$ 6,368
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	224,253	-
Contributions subsequent to the measurement date	<u>137,506</u>	<u>-</u>
Total	<u>\$ 373,310</u>	<u>\$ 6,368</u>

The City reported \$137,506 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year September 30,</u>	<u>Amortization Expense</u>
2024	\$ 24,673
2025	51,238
2026	58,509
2027	95,016
2028	-
Thereafter	<u>-</u>
Total	<u>\$ 229,436</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(8) Other postemployment benefits (OPEB) plan

Texas Municipal Retirement System

Plan description

The City participates in a single-employer defined benefit plan, which operates like a group-term life insurance plan, operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired members. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Benefits provided

The death benefit for active members provides a lump-sum payment approximately equal to the member’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired members are insured for \$7,500; this coverage is an “other postemployment benefit” or OPEB. As the SDBF covers both active and retiree members, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated).

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

The contribution rate for the City was 0.43% and 0.25% respectively for calendar years 2023 and 2022. The City’s contributions to TMRS for the SDBF program for the year ended September 30, 2023 were \$5,872, and were equal to the required contributions.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	8
Active employees	<u>19</u>
Total	<u>37</u>

Other postemployment benefits (OPEB) liability

The City’s total OPEB liability of \$67,019 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

CITY OF ROLLINGWOOD, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(8) Other postemployment benefits (OPEB) plan (continued)

Texas Municipal Retirement System (continued)

Actuarial assumptions:

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Table with 2 columns: Assumption and Value/Description. Rows include Inflation (2.5%), Salary increases (3.50% to 11.5% including inflation), Discount rate (4.05%), Retirees' share of benefit-related costs (\$0), Administrative expenses (All administrative expenses are paid through the Pension Trust...), Mortality rates - service retirees (2019 Municipal Retirees of Texas Mortality Tables...), and Mortality rates - disabled retirees (2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males...).

\* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Changes in the total OPEB liability:

Table showing changes in total OPEB liability. Rows include Balance at December 31, 2021 (\$ 89,261), Changes for the year: Service cost (4,619), Interest on the total OPEB liability (1,672), Changes of benefit terms (-), Difference between expected and actual experience (6,703), Change of assumptions ((33,793)), Benefit payments ((1,443)), Net changes ((22,242)), and Balance at December 31, 2022 (\$ 67,019).

CITY OF ROLLINGWOOD, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(8) Other postemployment benefits (OPEB) plan (continued)

Texas Municipal Retirement System (continued)

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.05%, as well as what the City's total OPEB liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

	<u>1% Decrease in Discount Rate (3.05%)</u>	<u>Current Discount Rate (4.05%)</u>	<u>1% Increase in Discount Rate (5.05%)</u>
City's OPEB liability	\$ 79,825	\$ 67,019	\$ 57,098

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:

For the year ended September 30, 2022, the City recognized OPEB expense of \$7,453.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 11,382	\$ -
Changes in actuarial assumptions	8,642	27,738
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	<u>1,385</u>	<u>-</u>
Total	<u>\$ 21,409</u>	<u>\$ 27,738</u>

The City reported \$1,385 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year September 30,</u>	<u>Amortization Expense</u>
2024	\$ 803
2025	211
2026	(2,970)
2027	(5,333)
2028	(425)
Thereafter	<u>-</u>
Total	<u>\$ (7,714)</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(9) Health care coverage

During the year ended September 30, 2023, employees of the City were covered by a health insurance plan (the Plan). The City contributed \$816 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the City and the third party administrator is renewable October 1, 2023, and terms of coverage and contribution costs are included in the contractual provisions.

(10) Long-term liabilities

The City had a wastewater and transportation agreement with the Lower Colorado River Authority (LCRA) to provide wastewater treatment and disposal services in the Rollingwood services area. In July 2012 the City issued \$2,905,000 General Obligation Bonds Taxable Series 2012A. The proceeds from the bonds were used to purchase the wastewater system from LCRA. In 2014, the City issued \$2,835,000 General Obligations Bonds, Series 2014 for water and street improvements. In 2019, the City issued \$9,325,000 General Obligation Refunding Bonds to refund General Obligations Bonds, Series 2012B. In 2020, the City issued \$2,065,000 Tax Notes, Series 2020 to improve city infrastructure and facilities. In 2023, the City issued \$3,885,000 General Obligation Bonds, Series 2023 to improve and expand the City’s waterworks system.

The City’s liabilities consist of the following:

Table with 6 columns: Description, Beginning Balance, Increases, Decreases, Ending Balance, Due Within One Year. Rows include Governmental activities (Bonds and notes payable, Other long-term liabilities) and Business-type activities (Bonds and notes payable, Other long-term liabilities).

Interest rates on bonds range from 2% to 4%.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(10) Long-term liabilities (continued)

Future maturities of the bonds are as follows:

Fiscal Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 95,900	\$ 40,381	\$ 136,281	\$ 534,100	\$ 480,202	\$ 1,014,302
2025	99,325	37,504	136,829	540,675	467,921	1,008,596
2026	102,750	34,524	137,274	562,250	445,101	1,007,351
2027	102,750	7,031	109,781	587,250	421,284	1,008,534
2028	106,175	28,359	134,534	613,825	396,316	1,010,141
2029-2033	589,100	86,190	675,290	3,430,900	1,617,360	5,048,260
2034-2038	130,150	4,555	134,705	3,814,850	1,007,020	4,821,870
2039-2043	-	-	-	1,405,000	491,775	1,896,775
2034-2048	-	-	-	850,000	319,425	1,169,425
2049-2053	-	-	-	1,035,000	131,588	1,166,588
Total	<u>\$ 1,226,150</u>	<u>\$ 238,544</u>	<u>\$ 1,464,694</u>	<u>\$ 13,373,850</u>	<u>\$ 5,777,991</u>	<u>\$ 19,151,841</u>

Future maturities of the tax notes are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2024	\$ 295,000	\$ 20,280	\$ 315,280
2025	300,000	15,560	315,560
2026	305,000	10,610	315,610
2027	310,000	27,123	337,123
Total	<u>\$ 1,210,000</u>	<u>\$ 73,573</u>	<u>\$ 1,283,573</u>

(11) Lease liability

The City’s leases equipment from outside vendors. The assets and related debt are recorded in the governmental activities and business-type activities. The amortization of the leased assets is included as a component of depreciation expense. As of September 30, 2023, the City had future minimum lease payments under capital leases as follows:

Fiscal Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 29,525	\$ 3,106	\$ 32,631	\$ 8,327	\$ 876	\$ 9,203
2025	30,526	2,105	32,631	8,610	594	9,204
2026	31,559	1,070	32,629	8,902	302	9,204
Total	<u>\$ 91,610</u>	<u>\$ 6,281</u>	<u>\$ 97,891</u>	<u>\$ 25,839</u>	<u>\$ 1,772</u>	<u>\$ 27,611</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

(12) Risk management

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2023, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

(13) Restatement of fund balance/net position

The City recognized the below restatements to the beginning fund balances and net position as of September 30, 2022:

	General Fund	Water Fund	Wastewater Fund
	<u>          </u>	<u>          </u>	<u>          </u>
Recognition of deferred revenue	\$ 33,660	\$ -	\$ -
Overstatement of utility revenue	<u>          -</u>	<u>     (27,366)</u>	<u>     (17,829)</u>
Total restatement	<u>\$ 33,660</u>	<u>\$ (27,366)</u>	<u>\$ (17,829)</u>

(14) Fund balance deficit

A nonmajor fund reported a deficit fund balance of (\$239,565) at September 30, 2023. This deficit is expected to be recovered through future drainage fees and budgeted transfers from the general fund.



**REQUIRED SUPPLEMENTARY INFORMATION**



**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND**

**Year ended September 30, 2023**

	Budget Amounts		2023 Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Property taxes	\$ 1,417,320	\$ 1,417,320	\$ 1,404,404	\$ (12,916)
Sales taxes	630,000	630,000	706,432	76,432
Franchise and telecommunications fees	315,000	315,000	135,295	(179,705)
Licenses and fees	257,100	257,100	238,472	(18,628)
Fines and forfeitures	33,950	33,950	52,882	18,932
Contributions	200	200	9,850	9,650
Intergovernmental	-	48,000	88,505	40,505
Other income	120,053	142,053	158,445	16,392
Interest income	-	-	8,902	8,902
Investment earnings	1,650	1,650	16,567	14,917
<b>Total revenues</b>	<b>2,775,273</b>	<b>2,845,273</b>	<b>2,819,754</b>	<b>(25,519)</b>
<b>Expenditures:</b>				
Current:				
General government	851,352	851,352	561,884	289,468
Public works	27,050	75,050	20,941	54,109
Sanitation	148,000	170,000	176,907	(6,907)
Public safety	1,392,754	1,392,754	1,308,714	84,040
Court	96,715	96,715	98,718	(2,003)
Parks and recreation	103,955	103,955	79,132	24,823
Streets	252,630	252,630	112,095	140,535
Development	223,989	223,989	307,140	(83,151)
Capital outlay	51,972	51,972	77,208	(25,236)
Debt service:				
Principal	-	-	28,557	(28,557)
Interest and fees	-	-	4,074	(4,074)
<b>Total expenditures</b>	<b>3,148,417</b>	<b>3,218,417</b>	<b>2,775,370</b>	<b>443,047</b>
Excess (deficiency) of revenues over (under) expenditures	(373,144)	(373,144)	44,384	417,528
<b>Other financing sources (uses):</b>				
Transfers in	382,115	382,115	238,899	143,216
Transfers out	-	-	(5,786)	(5,786)
<b>Total other financing sources (uses)</b>	<b>382,115</b>	<b>382,115</b>	<b>233,113</b>	<b>143,216</b>
<b>Net change in fund balances</b>	<b>8,971</b>	<b>8,971</b>	<b>277,497</b>	<b>268,526</b>
Total fund balance-beginning of year	3,860,579	3,860,579	3,860,579	-
Restatement of beginning fund balance	-	-	33,660	33,660
Fund balance, as restated	3,860,579	3,860,579	3,894,239	33,660
<b>Total fund balance-end of year</b>	<b>\$ 3,869,550</b>	<b>\$ 3,869,550</b>	<b>\$ 4,171,736</b>	<b>\$ 302,186</b>

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

\*Last 10 fiscal years

Table with 4 columns: Description, 2022, 2021, 2020. Rows include Total pension liability (asset), Plan fiduciary net position, and Covered payroll.

\*GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the ninth year of implementation of GASB 68. The City will develop the schedule prospectively.

For the measurement year ended December 31,						
2019	2018	2017	2016	2015	2014	
\$ 173,630	\$ 159,062	\$ 135,517	\$ 135,678	\$ 118,259	\$ 96,840	
180,313	162,950	143,714	130,208	116,709	100,421	
-	155,377	-	-	-	-	
(115,538)	54,499	(55,034)	10,124	14,654	67,358	
35	-	-	-	58,535	-	
<u>(126,750)</u>	<u>(126,393)</u>	<u>(86,326)</u>	<u>(65,367)</u>	<u>(44,882)</u>	<u>(40,399)</u>	
111,690	405,495	137,871	210,643	263,275	224,220	
<u>2,647,863</u>	<u>2,242,368</u>	<u>2,104,497</u>	<u>1,893,854</u>	<u>1,630,579</u>	<u>1,406,359</u>	
<u>\$ 2,759,553</u>	<u>\$ 2,647,863</u>	<u>\$ 2,242,368</u>	<u>\$ 2,104,497</u>	<u>\$ 1,893,854</u>	<u>\$ 1,630,579</u>	
\$ 120,561	\$ 99,407	\$ 89,151	\$ 75,980	\$ 55,591	\$ 39,464	
75,351	66,198	59,699	58,148	51,158	48,923	
337,930	(66,312)	261,917	115,339	2,425	86,366	
(126,750)	(126,393)	(86,326)	(65,367)	(44,882)	(40,399)	
(1,907)	(1,280)	(1,356)	(1,302)	(1,477)	(902)	
<u>(56)</u>	<u>(67)</u>	<u>(69)</u>	<u>(70)</u>	<u>(73)</u>	<u>(75)</u>	
405,129	(28,447)	323,016	182,728	62,742	133,377	
<u>2,183,028</u>	<u>2,211,475</u>	<u>1,888,459</u>	<u>1,705,731</u>	<u>1,642,989</u>	<u>1,509,612</u>	
<u>2,588,157</u>	<u>2,183,028</u>	<u>2,211,475</u>	<u>1,888,459</u>	<u>1,705,731</u>	<u>1,642,989</u>	
<u>\$ 171,396</u>	<u>\$ 464,835</u>	<u>\$ 30,893</u>	<u>\$ 216,038</u>	<u>\$ 188,123</u>	<u>\$ (12,410)</u>	
93.79%	82.44%	98.62%	89.73%	90.07%	100.76%	
<u>\$ 1,076,440</u>	<u>\$ 990,426</u>	<u>\$ 994,985</u>	<u>\$ 969,130</u>	<u>\$ 852,625</u>	<u>\$ 815,386</u>	
15.92%	46.93%	3.10%	22.29%	22.06%	-1.52%	

CITY OF ROLLINGWOOD, TEXAS

SCHEDULE OF CONTRIBUTIONS – TEXAS MUNICIPAL RETIREMENT SYSTEM - PENSION

\*Last 10 fiscal years

	For the fiscal year ended September 30,			
	2023	2022	2021	2020
Actuarially determined contributions	\$ 180,021	\$ 165,986	\$ 166,372	\$ 138,811
Contributions in relation to the actuarially determined contributions	<u>180,021</u>	<u>165,986</u>	<u>166,372</u>	<u>138,811</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 1,517,610</u>	<u>\$ 1,430,636</u>	<u>\$ 1,453,299</u>	<u>\$ 1,186,676</u>
Contributions as a percentage of covered payroll	11.86%	11.60%	11.45%	11.70%

\*GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the ninth year of implementation of GASB 68. The City will develop the schedule prospectively.

For the fiscal year ended September 30,				
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 111,022	\$ 91,634	\$ 83,025	\$ 70,030	\$ 49,439
<u>111,022</u>	<u>91,634</u>	<u>83,025</u>	<u>70,030</u>	<u>49,439</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 1,047,982</u>	<u>\$ 1,018,830</u>	<u>\$ 963,149</u>	<u>\$ 937,038</u>	<u>\$ 815,827</u>
10.59%	8.99%	8.62%	7.47%	6.06%

CITY OF ROLLINGWOOD, TEXAS

SCHEDULE OF CHANGES IN OTHER POSTEMPLOYMENT BENEFITS LIABILITY (OPEB) AND RELATED RATIOS - TEXAS MUNICIPAL RETIREMENT SYSTEM

\*Last 10 fiscal years

	For the measurement year ended December 31,		
	2022	2021	2020
Total OPEB liability			
Service cost	\$ 4,619	\$ 5,445	\$ 3,345
Interest on the total OPEB liability	1,672	1,519	1,654
Changes of benefit terms	-	-	-
Difference between expected and actual experience	6,703	7,247	1,170
Change of assumptions	(33,793)	2,699	9,610
Benefit payments	<u>(1,443)</u>	<u>(1,720)</u>	<u>(372)</u>
Net change in total OPEB liability	(22,242)	15,190	15,407
Total OPEB liability - beginning	<u>89,261</u>	<u>74,071</u>	<u>58,664</u>
Total OPEB liability - ending	<u>\$ 67,019</u>	<u>\$ 89,261</u>	<u>\$ 74,071</u>
Covered payroll	<u>\$ 1,443,431</u>	<u>\$ 1,432,962</u>	<u>\$ 1,238,779</u>
Total OPEB liability as a percentage of covered payroll	4.64%	6.23%	5.98%

\*GASB 75 requires 10 fiscal years of data to be provide in this schedule. This is the sixth year of implementation of GASB 75. The City will develop the schedule prospectively.



For the measurement year ended December 31,		
<u>2019</u>	<u>2018</u>	<u>2017</u>
\$ 2,583	\$ 2,278	\$ 2,089
1,647	1,375	1,332
-	-	-
2,179	2,258	-
9,378	(2,968)	3,050
<u>(431)</u>	<u>(99)</u>	<u>(398)</u>
15,356	2,844	6,073
<u>43,308</u>	<u>40,464</u>	<u>34,391</u>
<u>\$ 58,664</u>	<u>\$ 43,308</u>	<u>\$ 40,464</u>
<u>\$ 1,076,440</u>	<u>\$ 990,426</u>	<u>\$ 994,985</u>
5.45%	4.37%	4.07%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2023

(1) Budget information

The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles. Annual appropriations lapse at fiscal year end.

The original budget for the general fund is adopted by the City Council by September 30. Budgetary preparation and control is exercised at the department level. Both the original and final budget is included.

(2) Schedule of contributions

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Table. The rates are projected on a fully geerational basis with scale UMP. Pre-retirement: PUB (10) mortality tables, with the public safety table used for males and the general employee table used for females. The rates are projected on a fully generational basis with scale UMP.

**OTHER SUPPLEMENTARY INFORMATION**



CITY OF ROLLINGWOOD, TEXAS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

	Special Revenue Funds					Special	
	Street Maintenance	Drainage	Court Security	Court Technology	Court Efficiency	Police Forfeiture	Revenue Funds Total
<b>Assets:</b>							
Cash and cash equivalents	\$ 457,026	\$ -	\$ 12,428	\$ 11,336	\$ 114	\$ 915	\$ 481,819
Due from other funds	-	-	-	-	-	-	-
Sales tax receivable	14,466	-	-	-	-	-	14,466
Other receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 471,492</u>	<u>\$ -</u>	<u>\$ 12,428</u>	<u>\$ 11,336</u>	<u>\$ 114</u>	<u>\$ 915</u>	<u>\$ 496,285</u>
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ 14,875	\$ -	\$ 304	\$ -	\$ -	\$ 15,179
Accrued liabilities	-	40,884	-	-	-	-	40,884
Due to other funds	-	183,806	-	-	-	-	183,806
Total liabilities	<u>-</u>	<u>239,565</u>	<u>-</u>	<u>304</u>	<u>-</u>	<u>-</u>	<u>239,869</u>
<b>Fund balances:</b>							
Reserved for street maintenance	471,492	-	-	-	-	-	471,492
Reserved for municipal court	-	-	12,428	11,032	114	-	23,574
Reserved for police department	-	-	-	-	-	915	915
Unassigned	-	(239,565)	-	-	-	-	(239,565)
Total fund balances	<u>471,492</u>	<u>(239,565)</u>	<u>12,428</u>	<u>11,032</u>	<u>114</u>	<u>915</u>	<u>256,416</u>
Total liabilities and fund balances	<u>\$ 471,492</u>	<u>\$ -</u>	<u>\$ 12,428</u>	<u>\$ 11,336</u>	<u>\$ 114</u>	<u>\$ 915</u>	<u>\$ 496,285</u>

CITY OF ROLLINGWOOD, TEXAS

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES  
NONMAJOR GOVERNMENTAL FUNDS**

**For the year ended September 30, 2023**

	Special Revenue Funds						Special
	Street Maintenance	Drainage	Court Security	Court Technology	Court Efficiency	Police Forfeiture	Revenue Funds Total
Revenues:							
Sales tax	\$ 175,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,220
Licenses and fees	-	30,250	-	-	-	-	30,250
Fines and forfeitures	-	-	2,869	2,382	-	-	5,251
Interest income	340	-	-	-	-	-	340
Total revenues	<u>175,560</u>	<u>30,250</u>	<u>2,869</u>	<u>2,382</u>	<u>-</u>	<u>-</u>	<u>211,061</u>
Expenditures:							
Court	-	-	319	899	-	-	1,218
Drainage	-	150,834	-	-	-	-	150,834
Total expenditures	<u>-</u>	<u>150,834</u>	<u>319</u>	<u>899</u>	<u>-</u>	<u>-</u>	<u>152,052</u>
Excess (deficiency) of revenues over (under) expenditures	175,560	(120,584)	2,550	1,483	-	-	59,009
Transfers:							
Transfers out	(110,536)	-	-	-	-	-	(110,536)
Total transfers	<u>(110,536)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,536)</u>
Net change in fund balance	65,024	(120,584)	2,550	1,483	-	-	(51,527)
Total fund balance - beginning	<u>406,468</u>	<u>(118,981)</u>	<u>9,878</u>	<u>9,549</u>	<u>114</u>	<u>915</u>	<u>307,943</u>
Total fund balance - ending	<u>\$ 471,492</u>	<u>\$ (239,565)</u>	<u>\$ 12,428</u>	<u>\$ 11,032</u>	<u>\$ 114</u>	<u>\$ 915</u>	<u>\$ 256,416</u>

BALANCE SHEET  
COMPONENT UNIT

September 30, 2023

	Rollingwood Community Development Corporation
Assets:	
Cash and cash equivalents	\$ 478,917
Due from the City	<u>14,466</u>
Total assets	<u>\$ 493,383</u>
Liabilities:	
Accounts payable to other governments	<u>\$ 3,500</u>
Total liabilities	<u>3,500</u>
Net position:	
Unrestricted net position	<u>489,883</u>
Total net position	<u>489,883</u>
Total liabilities and net position	<u>\$ 493,383</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
COMPONENT UNIT

For the year ended September 30, 2023

	Rollingwood Community Development Corporation
	<u>                    </u>
Revenues:	
Sales taxes	\$ 175,221
Intergovernmental	31,376
Interest	<u>7,172</u>
Total revenues	<u>213,769</u>
 Expenditures:	
Current:	
Administration	<u>113,255</u>
Total expenditures	<u>113,255</u>
 Change in net position	 100,514
 Net position - beginning of year	 <u>389,369</u>
Net position - end of year	<u>\$ 489,883</u>



**COMPLIANCE SECTION**



INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the City Council  
City of Rollingwood, Texas  
403 Nixon Drive  
Rollingwood, Texas 78746

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, Texas, (the City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Rollingwood, Texas’ basic financial statements, and have issued our report thereon dated March 20, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected on timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Antonio, Texas  
March 20, 2024



## **CITY OF ROLLINGWOOD CITY COUNCIL MEETING MINUTES**

**Wednesday, February 21, 2024**

The City Council of the City of Rollingwood, Texas held a meeting, open to the public, in the Municipal Building at 403 Nixon Drive in Rollingwood, Texas on February 21, 2024. Members of the public and the City Council were able to participate in the meeting virtually, as long as a quorum of the City Council and the presiding officer were physically present at the Municipal Building, in accordance with the Texas Open Meetings Act. A video recording of the meeting was made and will be posted to the City's website and available to the public in accordance with the Texas Public Information Act upon written request.

### **CALL REGULAR CITY COUNCIL MEETING TO ORDER**

1. Roll Call

**Mayor Gavin Massingill called the meeting to order at 7:00 p.m.**

**Present Members:** Mayor Gavin Massingill, Mayor Pro Tem Sara Hutson, Council Member Phil McDuffee, Council Member Alec Robinson, Council Member Brook Brown and Council Member Kevin Glasheen (virtually)

**Also Present:** City Administrator Ashley Wayman, City Attorney Charles Zech, Assistant City Administrator Desiree Adair, Finance Director Abel Campos, Development Services Manager Nikki Stautzenberger, Assistant to the City Administrator Makayla Rodriguez and Senior Corporal Leonard Cantu

### **PUBLIC COMMENTS**

No individuals spoke during public comments.

### **PRESENTATIONS**

2. Mayor's State of the City Report

Mayor Gavin Massingill spoke regarding the history and tradition of the Mayor's State of the City Report. He discussed priorities including staffing, team building, systems review, operations chart development, and bond propositions A and B. He stated that we have record low attrition and that the selected team is still in place. He discussed new systems including the Budget Execution Action Planning system which operationalizes the execution of the budget. The Mayor reported that phase 1 of the Water CIP project has broken ground and the planning process for the new City Hall has begun. Team highlights include:

- Ashley Wayman, City Administrator- oversaw AA bond rating, successful bond sale, spearheaded move to electronic water meters, leadership, creative team bonding
- Makayla Rodriguez, Assistant to the City Administrator- Rave system expert, improved record retention process, 2024 class of Texas Women’s Leadership Institute
- Desiree Adair, City Secretary and Assistant City Administrator- roles including HR department, onboarding and offboarding, implemented language testing policy, responds to public information requests, manages agendas, packets, minutes and follow up
- Kim Wood, Court Clerk- legislative policy updates, onboarded new prosecutor, court system compliance
- Nikki Stautzenberger, Development Services Manager - Code compliance awareness and biweekly inspections, consistent communication with contractors, begun classes to become a certified arborist, will work with consultant to bring department to the next level, storing files electronically
- Abel Campos, Finance Director- Achieved AA city bond rating, prepared for S&P interview, led audit process
- Kristal Muñoz, Chief of Police- hired two new officers, promoted corporal, oversaw successful TCOLE audit, overseeing department reorganization adjusting mid-tier management
- Izzy Parra, Public Works Director- leads crew exceptionally well, 500 cubic yards of brush and debris cleanup from Winter Storm Mara, oversaw installation of lift station generators, proactive stormwater drain management,
- Veronica Hernandez, Utility Billing Manager- handled utility billing, cleaned up bill payment and collection, assisted Utility Commission with updating the leak adjustment policy, cross trained with Finance Director doing reconciliations

The Mayor thanked the staff and looked forward to working with the Council in 2024.

**CONSENT AGENDA**

3. Discussion and possible action on the minutes from the January 17, 2024 City Council meeting
4. Discussion and possible action to approve the Women's Club Easter Event on Saturday, March 30, 2024 and the Fourth of July Parade and Party in the Park on Thursday, July 4, 2024
5. Discussion and possible action on a Code amendment regarding the Utility Bill Appeals Policy
6. Discussion and possible action to accept the resignation of Greg Demas from the Planning and Zoning Commission

**Council Member Brook Brown moved to approve the Consent Agenda. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

**REGULAR AGENDA**

7. Discussion and possible action regarding a request from Western Hills Girls Softball regarding improvements to Hatley Field 2 in accordance with the Lease Agreement

City Administrator Ashley Wayman explained the request under the lease describing two projects including a pitching rubber system on Field 2 and a drainage system in front of the Field 2 third base dugout.

Council Member Phil McDuffee discussed concerns with fencing, water and other utility lines, the City being the owner, and unencumbered access.

Steve Franke, Western Hills Girls Softball Board President, provided a handout and described working with the Park Commission. He discussed the field repairs and the pitching mound in the scope of work. Mr. Franke described the pitching system and the french drain system including where the water will empty.

City Council asked questions and discussed financing, fencing, and sprinkler repair.

Council Member Kevin Glasheen described how he supports the pitching mound and believes that the drainage issue needs to be fixed but that it requires a more detailed study and solution. He discussed problems with the batting cage and dugouts and their associated drainage issues.

Council Member Brook Brown shared her concerns regarding drainage, the timing of the project, and Park Commission involvement.

**Mayor Pro Tem Sara Hutson moved to approve items 2 and 3 on the KMI Sports construction proposal. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

Council Member Kevin Glasheen and Mr. Franke agreed to meet and discuss the dugout drainage with engineers. Council Member Brook Brown requested to involve the Park Commission and work with Park Commission Chair Melissa Morrow. City Council and Ms. Morrow discussed the path forward.

- 8. Discussion and possible action on a request from i9 Sports for use of Fields 3, 4 and 5 for summer camps from 9 AM to Noon on May 28 - 31, June 10-14, June 17 -21, and June 24 - 28, 2024

City Administrator Ashley Wayman explained that i9 Sports approached the City with its proposed use dates for their clinics.

Council Member Phil McDuffee doesn't find this a necessary accommodation and would like to have a discussion regarding driving stakes into the ground. Council Member Kevin Glasheen would like to accommodate when necessary. Council Member Alec Robinson would like to grant the request and would like compensation provided to the City for when i9 shows up early.

Mayor Gavin Massingill stated that the City is open to continued dialogue regarding the need for the use of fields 3, 4, and 5.

- 9. Discussion and possible action on a proposal from K. Friese + Associates for a drainage study of the park

*Mayor Gavin Massingill pulled up agenda item 13 in conjunction with this item.*

City Administrator Ashley Wayman discussed the \$70,340 cost of the proposal and reported that the retaining wall signed proposal has been submitted to IWS but we have not received a timeline on this project.

Council Member Brook Brown would like to see the IWS proposal prior to making a decision. She described her concern with the K. Friese + Associates (KFA) proposal being drawn too tight. Ms.

Brown would like to see some green solutions and would like a walkthrough on the project if we decide to go with the KFA proposal. She discussed how the Park Commission has been working with another company named Maas Verde that has other possible solutions. She would like a more comprehensive review.

Council Member Kevin Glasheen discussed problems he sees with the proposal. He hasn't heard problems identified by the Park Commission. He would like the engineers to study the problems and then develop solutions.

Mayor Pro Tem Sara Hutson found this proposal more expensive than what she was expecting with no design and no survey.

Council Member Phil McDuffee would like to investigate further. Council Member Brook Brown reiterated that we need to involve the Park Commission on this matter.

Shanthi Jayakumar, 3309 Park Hills Drive, shared the history of 6 Pleasant Cove and the conditions under which the building permit was issued. She wanted all to be aware of the recharge zone.

Mayor Gavin Massingill stated that we want more focus on retainage, green solutions, aesthetics, and identification of the problems by the engineers. We will talk to Maas Verde and IWS for potential additional proposals, involve the Park Commission, have a field trip, get the price down, and encourage phased proposals of engineering solutions.

10. Discussion and possible action regarding financial services provided to the City by First Citizens Bank

City Administrator Ashley Wayman explained an issue that was discovered with First Citizens Bank regarding collateralization. She stated that First Citizens Bank is our depository for our City funds and we are in year 3 of 5 of our contract with them. They must keep us adequately collateralized at all times. This year when we received \$3.9M for the bonds, we reached out to expect collateralization, but found out later with the auditors that the collateralization did not occur appropriately. The City may receive a note on the audit. The City has not taken any action at this time, the funds have been fully collateralized now, and have been assured by First Citizens Bank that this would not happen again.

Finance Director Abel Campos discussed pledging and collateralization. Mr. Campos explained the communication provided to the bank prior to the receiving of the bond funds.

City Council asked questions regarding securing the integrity of the account balance.

11. Discussion and possible action regarding sight distances at intersections including Rollingwood Drive and Gentry

Council Member Kevin Glasheen brought up sight distances at the intersection of Rollingwood and Gentry brought to him by a citizen. He thinks we should consider looking at these sight distances including the intersection of Ashworth and Hatley. Section 107-32 of the City's code of ordinances covers this and he would like to enforce this due to it being a legitimate safety concern.

City Administrator Ashley Wayman discussed that the spring is when the Public Works Department clears vegetation in rights of way and City property. She stated that now is a good



time to mention any sight issues at intersections and on streets. Council Member Kevin Glasheen mentioned a state statute regarding giving notice to homeowners and giving them an opportunity to cure the problem.

Council Member Kevin Glasheen also reported the corner of Vale and Rollingwood and the sight issues at this intersection. Section 107-33 requires that retaining walls not be more than 36 inches above the street curb. The citizen suggested moving the pavement striping up to the stop sign. Staff will have the Police Department take a look at this area.

12. Discussion regarding proposed amendments to Section 32-38 of the City's Code of Ordinances regarding no parking signs

City Administrator Ashley Wayman discussed a request from the property owner at 1015 Bee Cave Woods Drive to remove the “no parking” designation on Bee Cave Woods Drive specifically in front of the area. She explained that currently no parking is allowed on either side of Bee Cave Woods Drive from its intersection with Bee Cave Road to where it meets the City of Austin city limits. She further explained that it is a very wide street and that both she and the police department have driven it and it doesn’t appear that it would cause a safety issue if parking were allowed there.

City Council discussed this location and where would be proper to remove the “no parking” designation.

Council Member Phil McDuffee expressed that he would be comfortable removing the “no parking” designation from the property owner’s driveway to where it meets the city limits of Austin. Mayor Gavin Massingill stated that a draft ordinance would be brought back next month.

Council Member Brook Brown brought up a previous attachment included in the agenda packet relating to Bettis Blvd. near Arnulfo Alonso way. Mayor Gavin Massingill stated that there is an enforcement issue there that requires signs to be posted that match the ordinance and that it would be handled by staff with no action by the City Council needed.

13. Update regarding the retaining wall in the Upper Park near the fieldhouse

*This item was considered in conjunction with item 9.*

14. Update, discussion and possible action regarding Ordinance 2024-01-17-12 relating to outdoor pickleball play

Mayor Gavin Massingill discussed the ordinance adopted at the last Council meeting with a 47 decibel limit for pickleball play. The City began enforcement but had meter readings of 54, 57, 56, 52, and in the 50s. The Police Department followed up by calibrating the sound meter with the City of Manor Police Department. Both agencies took readings and confirmed that the two meters were calibrated the same. The Mayor discussed whether Council’s intent was to ban all pickleball play. He provided Council the opportunity to change the decibel level in the ordinance.

Council Member Brook Brown has concern about the difference in noise between pickleball and the background noise. She requested a report from an engineer regarding the noise level.

City Council discussed basic ambient noise.

Senior Corporal Leonard Cantu discussed the readings that were taken on Hatley Drive on January 26th accompanied by Assistant City Administrator Desiree Adair. There was no pickleball being played at that time. Readings were at 50 or above. On January 31<sup>st</sup>, Chief and Senior Corporal Cantu went to the City of Manor and calibrated both systems.

Council Member Brook Brown asked questions regarding the locations of the readings, the decibel meter, its specifications, and if it complies with what is stated in the ordinance. Senior Corporal Leonard Cantu responded to these questions.

City Council discussed the equipment and what is reasonable to expect. They would like to see sound barriers and limit the number of people playing.

Glen Harris, 3012 Hatley, appreciated the due diligence to provide accurate measurements. He would like to call attention to documents in the agenda packet. He discussed a number of factors that impact noise. Mr. Harris made several points regarding pickleball pitch, distance, and barriers. He supports precedent from Park City, UT for changing the level to 50 decibels and drawing a line in the sand.

City council discussed pickleball, ambient noise, decibel levels, construction noise, standards in the ordinance, and noise mitigation.

Dave Bench, 1 Randolph Place, discussed ambient and background noise which are low frequency sounds. He suggested measuring at a certain frequency level and suggests amending ordinance to include those frequencies.

Shanthi Jayakumar, 3309 Park Hills Drive, discussed an example where the people who were most affected should be consulted regarding impact. She asked City Council to help the neighborhood and get this issue straightened out.

Mayor Pro Tem Sara Hutson suggested investigating the frequency suggestion.

15. Discussion and possible action on an ordinance authorizing a special use permit for pickleball courts

Council Member Brook Brown discussed the draft ordinances in the agenda packet authorizing a special use permit for pickleball courts and requiring a noise study.

Council Member Alec Robinson discussed his concerns with the enforcement of this ordinance and with families playing on their own sport courts.

Mayor Pro Tem Sara Hutson requested the difference between a building permit and a special use permit.

City Attorney Charles Zech explained building permits for construction and the zoning requirement for a use which the special use permit regulates.

Council Member Kevin Glasheen agrees with addressing the use with the noise limitation. Council Member Phil McDuffee would like to hold off until the current issue is clarified. Mayor Pro Tem Sara Hutson would like to get the noise issue identified prior to considering another level.

- 16. Discussion and possible action on an ordinance related to short term rental of outdoor amenities in the residential zoning district

Council Member Brook Brown described the agenda item as limiting short term rental of amenities and provided a definition of amenity.

Mayor Pro Tem Sara Hutson would like to discuss rental of amenities as opposed to rental of short-term amenities.

City Attorney Charles Zech interjected that these rentals could be considered a commercial use if rented for a long time period, and commercial use is prohibited in a residential zone.

Council Member Kevin Glasheen described his concern with the lack of problems with this issue in Rollingwood currently and suggested letting the legal system sort this out.

Amy Pattillo, 3 Rock Way Cove, discussed her research on the restrictions of use of properties and the last time short term rentals was discussed with the City of Rollingwood. She discussed how the quality of life was impacted by neighbors and would like this to be considered by Planning and Zoning as an efficiency.

Council Member Alec Robinson requested to have Planning and Zoning take a look.

**Council Member Brook Brown moved that the Council request Planning and Zoning to take a look at the issue of whether to prohibit or address the short-term rental of residential amenities. Council Member Alec Robinson seconded the motion.**

**Mayor Pro Tem Sara Hutson requested amending the motion to simply rental of amenities. Council Member Brook Brown agreed to the amendment of the motion.**

**The motion carried with 5 in favor and 0 against.**

- 17. Discussion and possible action to adopt a schedule for public hearings before the Planning and Zoning Commission and City Council on changes to the Commercial Zoning Code ordinances to implement the Comprehensive Plan

Council Member Brook Brown discussed creating a plan to schedule for review. She expects the plan should be ready by the next Council meeting. Her recommendation would be to have a joint public hearing with Planning and Zoning and include both Bryce Cox and City Attorney Charlie Zech. Ms. Brown thinks it will be done in two meetings.

Mayor Gavin Massingill clarified with a joint meeting, then two Planning and Zoning Commission meetings, and then one or two special meetings.

Ms. Brown would like this item to be done by the end of this fiscal year.

City Staff will come back with a draft calendar for this process with suggestions. City Administrator Ashley Wayman discussed the options of notifications for public hearings.

- 18. Discussion and possible action to amend Section 101-255 of the City's Code of Ordinances to clarify the appropriate placement of construction fences relative to the curb

Mayor Pro Tem Sara Hutson discussed how Council had previously added the requirement of residential installation of construction fences as a safety concern. She thinks that what is in place currently is not enforceable or safe.

She discussed construction fences in Rollingwood that she perceives as unsafe, without visibility, or in the right of way. She would like this revised to not put the construction fence within 10 feet of the curb.

City Council discussed space for storing materials, right of way, property line, and utility easement.

Development Services Manager Nikki Stautzenberger explained that property lines, easements and rights of way depend on your plat or survey.

Dave Bench, 1 Randolph Place, explained that while building his home, he was told where to put the construction fence and silt fence on the property.

Development Services Manager Nikki Stautzenberger explained that the civil engineer determines the erosion control plan and where to place silt fences.

Council Member Kevin Glasheen recommended 5 feet and not being closer than 15 feet to a corner and excluding the gas meter.

**Mayor Pro Tem Sara Hutson moved to amend Section 101-255. Temporary construction fences, item (a)(4) to say “no closer than 10 feet from all street curbs.”**

City Council discussed 10 feet as a distance to right of way, easements, meters, and sight distances.

**Council Member Brook Brown seconded the motion.**

Council Member Kevin Glasheen offered a friendly amendment to add no closer than 15 feet to a corner.

**Mayor Pro Tem Sara Hutson restated her motion amending Section 101-255. Temporary construction fences, item (a)(4) to state “no closer than 10 feet from all street curbs and no closer than 15 feet to an intersection.”**

- Council Member Brook Brown      Aye**
- Council Member Alec Robinson    No**
- Council Member Kevin Glasheen   Aye**
- Council Member Phil McDuffee    Aye**
- Mayor Pro Tem Sara Hutson        Aye**

**The motion carried with 4 in favor and 1 against (Robinson).**

Mayor Gavin Massingill stated that this will be brought back as an ordinance in the Consent Agenda next month.

- 19. Discussion and possible action to clarify the limitations on residential construction within the ROW, including possible amendments to Section 28-20 of the City’s Code of Ordinances

Mayor Pro Tem Sara Hutson discussed the flyers included in the gas bill. She discussed newly installed landscaping dug up for access to a water line and other right of way residential construction.

City Council discussed how to enforce any limitation on right of way construction.

Council Member Kevin Glasheen discussed over regulation of problems that don't currently exist.

Council Member Brook Brown would like a report from staff on what structure of a permanent nature, particularly drainage structures, would be allowed to be constructed in the right of way. She would like to know what the Code allows in the right of way and how the City is handling enforcement.

20. Update from the Mayor on the Edgegrove Beautification Project

Mayor Gavin Massingill gave an update on the beautification project including the plants taking root. Behind the row of trees, the Water CIP project construction company is using this location as a staging area.

City Administrator Ashley Wayman reported that she has submitted the Winter Storm Mara debris haul off to FEMA and the grant has been awarded. The funds will be used in the beautification project area because that is where most of the damage occurred.

21. Discussion and possible action regarding Western Hills curbside path and shrubbery

Council Member Kevin Glasheen discussed improving the walking path in the Park. He would like to see the plat to determine who owns the property. Mayor Gavin Massingill stated that staff will work to retrieve the plat.

22. Review, discussion and possible action on revisions to the penalties and enforcement provisions in the City's Code of Ordinances

City Administrator Ashley Wayman discussed amendments to the penalty and enforcement provisions.

City Attorney Charles Zech considers these changes to be largely non-substantive but that they eliminate inconsistencies with state law and duplications. One substantive revision is on line 78 on page 3 which changes the fine to \$2,000 as the maximum fine allowable by law.

Council Member Brook Brown discussed page 4, lines 108 through 112, and asked why this section would be removed. City Attorney Charles Zech stated that it was inconsistent with state law.

Council Member Brook Brown discussed page 7, lines 103 – 122. City Attorney Charles Zech explained that state statute gives us authority whether or not in our ordinance.

Council Member Brook Brown discussed lines 214 -223 environmental protection controls. Council Member Brook Brown would like this applied broader than just in section 103. City Attorney stated that Chapter 54 of Local Government Code gives specific authority to civilly enforce the ones listed in the statute.

Council Member Brook Brown discussed Section 1-14, paragraph i. City Attorney Charles Zech stated that the Court is given this discretion in respect to alternative enforcement mechanisms. City Attorney Charles Zech will verify this and bring this back next month.

**Council Member Brook Brown moved for approval of ordinance 2024-02-21-22. Council Member Phil McDuffee seconded the motion.**

<b>Council Member Brook Brown</b>	<b>Aye</b>
<b>Council Member Alec Robinson</b>	<b>No</b>
<b>Council Member Kevin Glasheen</b>	<b>Aye</b>
<b>Council Member Phil McDuffee</b>	<b>Aye</b>
<b>Mayor Pro Tem Sara Hutson</b>	<b>Aye</b>

**The motion carried with 4 in favor and 1 against (Robinson).**

- 23. Discussion and possible action regarding appointment to fill a vacancy on the Planning & Zoning Commission

Council Member Brook Brown reviewed the application and spoke with a number of the candidates. She would like to nominate Jerry Fleming for the vacancy on Planning and Zoning. As an engineer, she feels that he would add a level of expertise that fills a gap on the Commission.

**Council Member Brook Brown moved to appoint Jerry Fleming to the vacancy on Planning and Zoning. Mayor Pro Tem Sara Hutson seconded the motion.**

<b>Council Member Brook Brown</b>	<b>Aye</b>
<b>Council Member Alec Robinson</b>	<b>Abstain</b>
<b>Council Member Kevin Glasheen</b>	<b>Aye</b>
<b>Council Member Phil McDuffee</b>	<b>Aye</b>
<b>Mayor Pro Tem Sara Hutson</b>	<b>Aye</b>

**The motion carried with 4 in favor and 1 abstention (Robinson).**

- 24. Report from staff on the status of legal action to trademark the Rollingwood logos

City Administrator Ashley Wayman reported that last month we were number 45 and that this month we have moved up a couple of spots.

**ADJOURNMENT OF MEETING**

**Mayor Gavin Massingill adjourned the meeting at 10:45 p.m.**

**Minutes Adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.**

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**Gavin Massingill, Mayor**

**ATTEST:**

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**Desiree Adair, City Secretary**

## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Update and discussion regarding the next bond issuance for Water CIP Packages 1-4

**Description:**

In late 2023, the City issued \$3.9M in bond funds to get Water CIP Packages 1-4 started. The total approved by voters for this was \$5.3M, so the remaining amount is \$1.4M. Based on the timeline for improvements in accordance with Water CIP Packages 1-4, the city will need to issue bonds for the remaining \$1.4M later this year.

The bond issuance process is about a 3-month process, and in order to get a tax rate approved that includes this issuance, the bonds need to be issued by early August. Staff will work with the city's Bond Counsel and Financial Advisor to begin this process and will bring more information to Council soon.

**Action Requested:**

No action requested at this time.

**Fiscal Impacts:**

No significant Fiscal Impact anticipated at this time.

**Attachments:**

None.



## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on a request from i9 Sports for use of Fields 3, 4 and 5 for summer camps from 9 AM to Noon on May 28 - 31, June 10-14, June 17 -21, and June 24 - 28, 2024

**Description:**

The City policy for renting fields to i9 Sports is that they are restricted to the use of fields 1 and 2 unless specifically approved by the City Council. i9 Sports has requested the use of fields 3, 4 and 5 for their summer camps from 9:00 am – Noon on:

- May 28-31
- June 10-14
- June 17-21, and
- June 24-28.

Justin Cannon, with i9 Sports, will be in attendance to explain this request.

**Action Requested:**

Take action on a request from i9 Sports for use of Fields 3, 4 and 5 for summer camps from 9 AM to Noon on May 28 - 31, June 10-14, June 17 -21, and June 24 - 28, 2024

**Fiscal Impacts:**

If approved, city would receive rental revenue from i9's use of fields.

**Attachments:**

None.



Field 1:  
 Perimeter: 158.58 m  
 Area: 0.75 acres

Fields 3, 4 & 5:  
 Perimeter: 266.52 m  
 Area: 0.99 acres

Field 2:  
 Perimeter: 151.13 m  
 Area: 0.68 acres

# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action regarding a policy for recovering expenses incurred due to contractor caused water line breaks

**Description:**

Council Member Sara Hutson brought this topic to City staff in light of recent contractor caused water line breaks. The current Public Works and Administration staff have an internal policy to require reimbursement for costs incurred by the City from Crossroads, the City's water operator, to fix a contractor caused water line break. Staff currently does not have a policy on recouping payment for water lost during a break.

The draft policy considerations below aim to outline the notification and reimbursement process for expenses incurred due to contractor-caused water line breaks, safeguarding the integrity of our water infrastructure, protecting public health and safety, and minimizing the environmental and financial impacts of such incidents.

**Draft Policy Language**

**Notification Requirement and Mitigation Measures**

A contractor or person who causes a water line leak or break must notify the city immediately by calling (512) 328-1900. Additionally, they are required to call 8-1-1 for "Emergency Locates."

They should then remain at the scene, mitigating the break to any extent possible and securing the area to allow for city vehicles and equipment to access the property and line break. They will be required to provide contact information to city employees or their representatives when asked.

**Reimbursement of Expenses Incurred by the City**

A contractor who causes a water line leak or break will be responsible for the costs the city incurs in responding to and repairing the pipe. If there is an active construction permit for the site, the responsible party will be responsible for these expenses. Costs that will be charged to the contractor/responsible party for reimbursement include:

- Employee/Third-Part Labor (Including Overtime)
- Materials
- Equipment
- Estimated Water Loss

Estimated water loss will be calculated based on various factors, such as the pipe diameter, water pressure, the duration of the water loss caused by the break, and the pipe burst area or size of the hole or break in the pipe. Contractors will be charged for the water loss at the City's wholesale rate of \$5.67 per thousand gallons of water.

Staff would like feedback from the City Council regarding this draft policy and whether additional information or requirements should be included. Staff will take this direction and bring back a policy and any necessary code amendments to make the policy enforceable.

**Action Requested:**

To review and provide direction to City Staff regarding a policy for recovering expenses incurred due to contractor caused water line breaks.

**Fiscal Impacts:**

The City will be able to recover the costs associated with contractor caused water line breaks, saving the city's water fund (and the Residents) money.

**Attachments:**

- None

# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

### Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on an ordinance amending Section 32-38 of the City's Code of Ordinances related to parking on Bee Cave Woods Drive

**Description:**

At the February City Council Meeting the City Council directed staff to bring back a draft ordinance removing the parking restrictions on Bee Cave Woods Drive. During the discussion, there was no clear direction given on whether the “no parking” restriction should be removed on both sides or just one side of the street, so two ordinances were drafted.

The first proposed ordinance (*DRAFT Ordinance 2024-03-20-07 Amending 32-38 No Parking Signs - Both sides of BCW Drive*) removes the “no parking” restriction from both sides of Bee Cave Woods Drive.

The second proposed ordinance (*DRAFT Ordinance 2024-03-20-07 Amending 32-38 No Parking Signs - One side of BCW Drive*):

Allows parking:

- Only on the East side of Bee Cave Woods Drive from the shared drive way of 3003 Bee Cave Road and 1015 Bee Cave Woods Drive to where Bee Cave Woods Drive terminates into the City of Austin.

Does not allow parking:

- On the East side from the intersection of Bee Cave Woods Drive and Bee Cave Road to the shared driveway, and
- On the West side of Bee Cave Woods Drive.

**Action Requested:**

To review and consider action on one of the proposed draft ordinances amending Section 32-38 of the City's Code of Ordinances related to parking on Bee Cave Woods Drive

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- DRAFT Ordinance 2024-03-20-07 Amending 32-38 No Parking Signs - Both sides of BCW Drive
- DRAFT Ordinance 2024-03-20-07 Amending 32-38 No Parking Signs - One side of BCW Drive

**ORDINANCE NO. 2024-03-20-07**

**AN ORDINANCE AMENDING PART I OF THE CITY'S  
CODE OF ORDINANCES, CHAPTER 32, ARTICLE II,  
SECTION 32-38 NO PARKING SIGNS**

**WHEREAS**, the City of Rollingwood is a General Law Type A City under the statutes of the State of Texas; and

**WHEREAS**, the City Council of the City of Rollingwood ("City Council") previously directed the placement, replacement, and maintenance of no parking signs on various streets; and

**WHEREAS**, the City Council finds and determines that revisions to Section 32-38 of the City's Code of Ordinances are necessary; and

**WHEREAS**, the City Council finds and determines that the amendments to the no parking regulations provided for herein are in the best interests of the public health and safety of the public.

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

**SECTION 1.** All the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** Part I of the City's Code of Ordinances Chapter 32, Article II, Section 32-38 is amended as follows with ~~striketroughs~~ being deletions and underlines being additions:

**Sec. 32-38. - No parking signs.**

The city council hereby prohibits parking in the following areas and manner and has directed the placement of no parking signs as follows:

- ~~(1) Bee Cave Woods Drive. Along both sides of Bee Cave Woods Drive beginning at its intersection with Bee Cave Road and terminating at the end of the city's jurisdictional limit.~~

*Subsections (2) through (10) to be renumbered accordingly*

**SECTION 3.** All provisions of the ordinances of the City of Rollingwood in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and all other provisions of the ordinances of the City of Rollingwood not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 4.** Should any sentence, paragraph, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be

47 invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a  
48 whole.

49  
50 **SECTION 5.** This ordinance shall take effect immediately from and after its passage and the  
51 publication of the caption as the law provides.

52  
53 **APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas,  
54 on the \_\_\_\_ day of \_\_\_\_\_, 2024.

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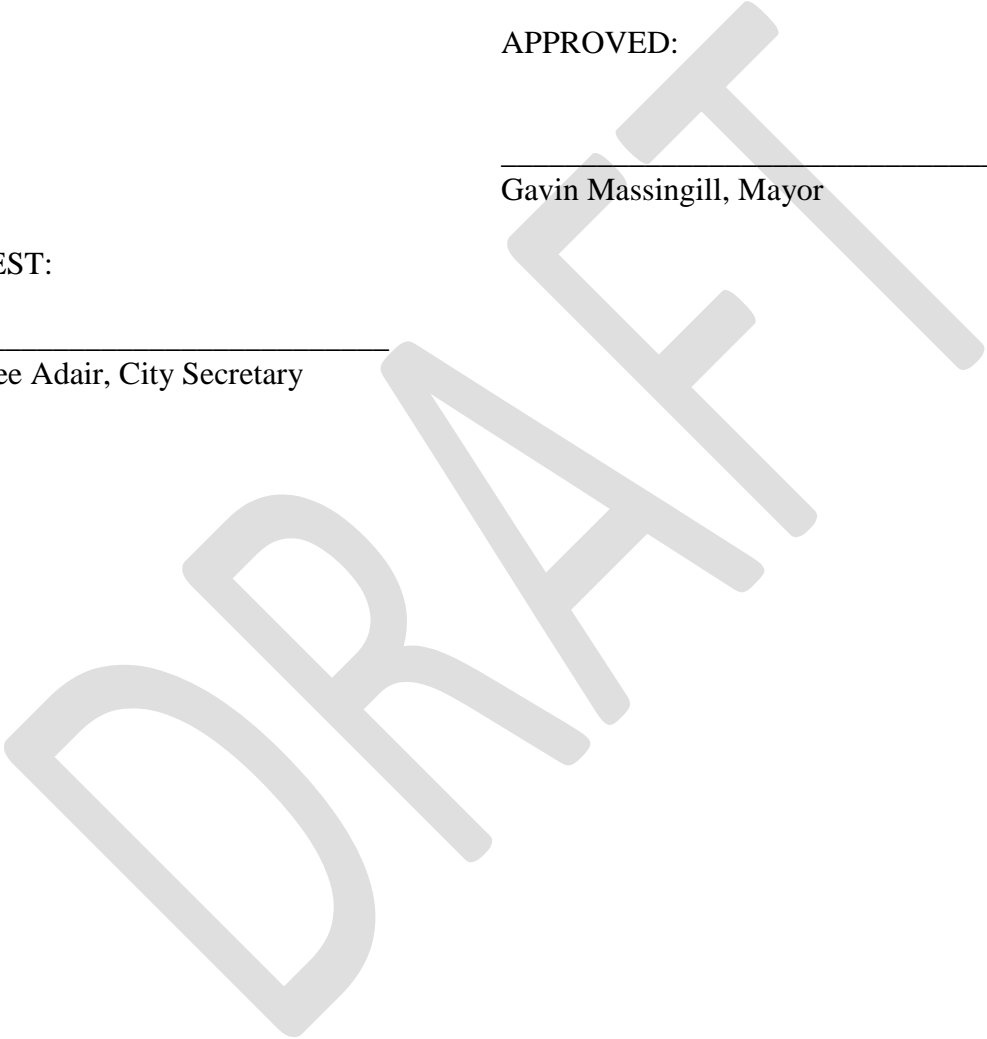
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APPROVED:  
\_\_\_\_\_  
Gavin Massingill, Mayor

ATTEST:  
\_\_\_\_\_  
Desiree Adair, City Secretary





**ORDINANCE NO. 2024-03-20-07**

**AN ORDINANCE AMENDING PART I OF THE CITY'S  
CODE OF ORDINANCES, CHAPTER 32, ARTICLE II,  
SECTION 32-38 NO PARKING SIGNS**

**WHEREAS**, the City of Rollingwood is a General Law Type A City under the statutes of the State of Texas; and

**WHEREAS**, the City Council of the City of Rollingwood ("City Council") previously directed the placement, replacement, and maintenance of no parking signs on various streets; and

**WHEREAS**, the City Council finds and determines that revisions to Section 32-38 of the City's Code of Ordinances are necessary; and

**WHEREAS**, the City Council finds and determines that the amendments to the no parking regulations provided for herein are in the best interests of the public health and safety of the public.

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

**SECTION 1.** All the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** Part I of the City's Code of Ordinances Chapter 32, Article II, Section 32-38 is amended as follows with ~~strikethroughs~~ being deletions and underlines being additions:

**Sec. 32-38. - No parking signs.**

The city council hereby prohibits parking in the following areas and manner and has directed the placement of no parking signs as follows:

- (1) Bee Cave Woods Drive. Along ~~both~~ the west ~~sides~~ curb of Bee Cave Woods Drive beginning at its intersection with Bee Cave Road and terminating at the end of the city's jurisdictional limit-, and along the east curb of Bee Cave Woods Drive beginning at its intersection with Bee Cave Road and terminating at the shared driveway for 3003 Bee Cave Road and 1015 Bee Cave Woods Drive.

**SECTION 3.** All provisions of the ordinances of the City of Rollingwood in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and all other provisions of the ordinances of the City of Rollingwood not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 4.** Should any sentence, paragraph, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of

47 this ordinance as a whole, or any part or provision thereof other than the part so decided to be  
48 invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a  
49 whole.

50  
51 **SECTION 5.** This ordinance shall take effect immediately from and after its passage and the  
52 publication of the caption as the law provides.

53  
54 **APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas,  
55 on the \_\_\_\_ day of \_\_\_\_\_, 2024.

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58 APPROVED:  
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60  
61 \_\_\_\_\_  
62 Gavin Massingill, Mayor

63  
64 ATTEST:  
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66 \_\_\_\_\_  
67 Desiree Adair, City Secretary



# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

**Meeting Date: March 20, 2024**

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on an ordinance amending Section 101-255 of the City's Code of Ordinances related to the placement of construction fences

**Description:**

At the February 2024 City Council meeting, the City Council directed staff to bring back an ordinance to the next meeting amending Section 101-255 (a) (4) to state **“no closer than 10 feet from all street curbs and no closer than 15 feet to an intersection.”**

In preparing this ordinance, staff was concerned that there may be some instances where placement of the fence in this manner may not be possible if there is a physical obstruction that would not allow the fence to be placed at that distance from the curb/ intersection. The draft language provided in the amendment allows for some flexibility in this case only when specifically approved by the City.

**Action Requested:**

To consider action on proposed Ordinance 2024-03-20-08 amending the placement of construction fences

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- Ordinance 2024-03-20-08 amending the placement of construction fences

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**ORDINANCE NO. 2024-03-20-08**

**AN ORDINANCE OF THE CITY OF ROLLINGWOOD APPROVING AN AMENDMENT TO THE INTERNATIONAL RESIDENTIAL CODE BY AMENDING THE CITY’S CODE OF ORDINANCES TO RELATED TO THE PLACEMENT OF TEMPORARY CONSTRUCTION FENCING**

**WHEREAS**, the City Council finds the City of Rollingwood (City) is a Texas General Law Municipality and the Texas Local Government Code authorizes the City of Rollingwood to exercise jurisdiction over City building as deemed appropriate by the City;

**WHEREAS**, the City Council has adopted the 2015 International Residential Code; and

**WHEREAS**, Texas Local Government Code Chapter 214, Section 214.212 authorizes local amendments to the International Residential Code by ordinance after a public hearing; and

**WHEREAS**, The City Council has held a public hearing and otherwise complied with all applicable laws for amending the 2015 International Residential Code.

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

**Section 1. Findings.** The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes and findings of fact.

**Section 2. Amendment to Municipal Code of Ordinances.** The City of Rollingwood, Texas hereby amends Section 101-255 of its Code of Ordinances, said amendment being an amendment to 2015 International Residential Code, with ~~striketroughs~~ being deletions from the Code and underlines being additions to the Code, as follows:

Section 101-255. Temporary Construction Fences

- (a) Temporary construction site fencing is required during residential demolition and construction and shall be placed and removed at the direction of the building official or the city’s designee. A fence described by this section may not be erected in such position or placed in a way which constitutes a traffic hazard and shall remain locked when construction is not in progress except that the building official or the city’s designee shall be provided access at all times for any purpose. A fence as described by this section shall be constructed:

- 1) six (6) feet in height;
- 2) with plain mesh fabric privacy screening;

40 3) to surround the entirety of the residential construction;

41  
42 4) ~~as far away from all street curbs as practicable for the site; and no closer~~  
43 than ten (10) feet to any street curb and no closer than fifteen (15) feet to an  
44 intersection. If the distance requirements in this subsection cannot be met the  
45 zoning official may grant an exception to these distance requirements. The  
46 exception shall be as restrictive as necessary based on the need for the  
47 exception;

48  
49 5) such that no fire hydrant or wastewater lift station is obstructed; and

50  
51 6) in a manner which allows for reasonable visibility around street corners and  
52 when exiting adjacent driveways.

53  
54 (b) Any person who violates any provision of this section will be guilty of a misdemeanor  
55 and, upon conviction, will be subject to a fine not to exceed \$500.00. Each day of  
56 violation will constitute a separate offense. This penalty will be cumulative of any  
57 other rights or remedies the city may have.

58  
59 **Section 3. Severability.** If any provision of this Ordinance is illegal, invalid, or unenforceable  
60 under present or future laws, the remainder of this Ordinance will not be affected and, in lieu of each  
61 illegal, invalid, or unenforceable provision, a provision as similar in terms to the illegal, invalid, or  
62 unenforceable provision as is possible and is legal, valid, and enforceable will be added to this  
63 Ordinance.

64  
65 **Section 4. Repealer.** This ordinance shall be cumulative of all other ordinances of the City  
66 of Rollingwood, and this ordinance shall not operate to repeal or affect any other ordinances of the  
67 City of Rollingwood except insofar as the provisions thereof might be inconsistent or in conflict with  
68 the provisions of this ordinance, in which event such conflicting provisions, if any, are hereby  
69 repealed.

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71 **Section 5. Effective Date.** This Ordinance will take effect upon its adoption by the City  
72 Council and publication as provided by law.

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74 **PASSED AND APPROVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

75 CITY OF ROLLINGWOOD, TEXAS

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78 By: \_\_\_\_\_  
79 Gavin Massingill, Mayor

80 ATTEST:  
81 \_\_\_\_\_

82 Desiree Adair, City Secretary

DRAFT

**AGENDA ITEM \_\_\_\_: Discussion and action with regard to a proposed zoning amendment to prohibit short term rental of outdoor amenities in the residential zoning district.**

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**BACKGROUND:** At the February council meeting, the Council referred a proposed ordinance to the Planning and Zoning Commission that would prohibit short-term rental of residential amenities. Upon advice of counsel, the proposed amendment was referred to the Planning and Zoning commission for a recommendation. The Planning and Zoning commission posted the proposed amendment for discussion at its meeting on March 6. As it was posted for discussion only, no formal action was taken in regard to a recommendation.

The Commission has asked that the proposed amendment consider both stand-alone short-term rentals of amenities along with a prohibition of rental of amenities separate and apart from rental of the structures on the premises, so that a homeowner would not be able to lease amenities on a long term basis separate and apart from a long-term rental of the home.

Because the proposed amendment would require a public hearing at both the Planning and Zoning Commission and the Council, the Planning and Zoning Commission also asked for guidance from the Council as to whether this amendment warranted consideration on a stand-alone basis, or should await consideration when other zoning amendments were also under consideration, to save on costs of public hearings.

**PROPOSED ACTION:** (1 )Request that the city attorney advise the council with regard the legality of a ban on long-term rental of amenities separate and apart from a home and if permitted, draft a proposed ordinance. (2) Refer to Planning & Zoning Commission the proposed amendment for consideration at a public hearing at such time as other amendments to the residential zoning code are considered.

## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on an ordinance amending Section 1-14 of the City's Code of Ordinances

**Description:**

At the February City Council Meeting, the City Council discussed the enforcement sections of the City's Code of Ordinances. A Council member asked whether section 1-14 (i) was a requirement of state law and staff stated that they would look into this.

Upon review, it was determined that section 1-14 (i) is not consistent with state law and staff recommends that it be stricken from the City's Code of Ordinances.

**Action Requested:**

To consider and take action on Ordinance 2024-03-20-10 amending Section 1-14 of the City's Code of Ordinances

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- Draft Ordinance 2024-03-20-10



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**ORDINANCE NO. 2024-03-20-10**

**AN ORDINANCE AMENDING THE CITY’S CODE OF ORDINANCES, PART I, CHAPTER 1, SECTION 1-4, GENERAL PENALTY FOR VIOLATIONS OF CODE, CONTINUING VIOLATIONS; DELETING CERTAIN PROVISIONS INCONSISTENT WITH STATE LAW**

**WHEREAS**, the City of Rollingwood is a General Law Type A City under the statutes of the State of Texas; and

**WHEREAS**, the City Council of the City of Rollingwood (“City Council”) previously established a Code of Ordinances; and

**WHEREAS**, in order to provide for consistency with state law, the City Council finds and determines it appropriate to make amendments to the penalty provisions in certain sections of the Code of Ordinances.

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

**SECTION 1.** All the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** Part I, Chapter 1, Section 1-14 of the City’s Code of Ordinances is hereby amended as follows, with deletions from the code delineated as ~~strike throughs~~ and additions as underlined.

Sec. 1-14. General penalty for violations of Code; continuing violations.

- (a) Whenever in this Code, in any ordinance of the city, or in any rule, regulation or order promulgated by any officer or agency of the city under authority duly vested in him, an act is prohibited or is made or declared to be unlawful or an offense or a misdemeanor, or wherever in such Code or ordinance the doing of any act is required or the failure to do any act is declared to be unlawful, and no specific penalty is provided therefor, the violation of any such provision of this Code or any such ordinance, rule, regulation or order, shall be punishable by a fine not to exceed the maximum allowed by state law or, if no penalty is provided by state law, then \$500.00, except as otherwise provided in this section.
- (b) Any person who violates any provision of this Code relating to fire, public safety, zoning, public health and sanitation or who shall commit an act relating to fire, public safety, zoning, public health and sanitation prohibited, declared to be unlawful or made and

43 declared to be a misdemeanor in this Code or any other ordinances shall be guilty of a  
44 misdemeanor and shall, upon conviction, be liable to a fine not to exceed \$2,000.00.

45 (c) Any person who shall be convicted of dumping of refuse may be fined an amount up to  
46 and including \$4,000.00.

47  
48 (d) Violations of traffic laws and ordinances which are punishable as a Class C misdemeanor  
49 shall be punished by a fine not to exceed \$200.00.

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51 (e) Any condition designated as a nuisance under any provision of this Code or any other  
52 ordinance is hereby declared to be a misdemeanor.

53 (1) Any person, partnership, corporation or entity that shall create, maintain or allow a  
54 nuisance upon property owned or under the control of such person, partnership,  
55 corporation or entity shall be guilty of a misdemeanor and shall, upon conviction,  
56 be liable to a fine not to exceed \$500.00.

57 (2) Any person, partnership, corporation or entity who shall create, maintain or allow  
58 a nuisance relating to fire, public safety, zoning, public health and sanitation upon  
59 property owned or under the control of such person, partnership, corporation or  
60 entity shall be guilty of a misdemeanor and shall, upon conviction, be liable to a  
61 fine not to \$2,000.00.

62  
63 (f) Each day any violation of this Code shall continue shall constitute a separate offense.

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65 (g) Notwithstanding any other provision of this section, no penalty for violation of this Code  
66 or any ordinance of the city shall be greater or less than the penalty provided for the same  
67 or a similar offense under state law.

68  
69 (h) In the event that any such violation is designated as a nuisance under the provisions of this  
70 Code, such nuisance may be summarily abated by the city. In addition to the penalty  
71 prescribed above, the city may pursue other remedies such as abatement of nuisances,  
72 injunctive relief and revocation of licenses or permits.

73  
74 ~~(i) Any person who may be convicted in municipal court of the city or who may be committed~~  
75 ~~to jail in default of the payment of the fine and costs adjudged against a person, may be~~  
76 ~~ordered to community service work under the supervision of the police chief, or some~~  
77 ~~person appointed by him; and such person convicted and ordered to community service, or~~  
78 ~~in default of payment, shall be allowed credit against the community service time ordered,~~  
79 ~~or against the fine and cost adjudged in the amount established for each day's work.~~

80  
81 **SECTION 4.** All provisions of the ordinances of the City of Rollingwood in conflict with the  
82 provisions of this ordinance are hereby repealed to the extent of such conflict, and all other

83 provisions of the ordinances of the City of Rollingwood not in conflict with the provisions of this  
84 ordinance shall remain in full force and effect.

85  
86 **SECTION 5.** Should any sentence, paragraph, clause, phrase or section of this ordinance be  
87 adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of  
88 this ordinance as a whole, or any part or provision thereof other than the part so decided to be  
89 invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a  
90 whole.

91  
92 **SECTION 6.** This ordinance shall take effect immediately from and after its passage and the  
93 publication of the caption as the law provides.

94  
95 **APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas,  
96 on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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99 **APPROVED:**

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102 \_\_\_\_\_  
103 Gavin Massingill, Mayor

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105 **ATTEST:**  
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108 \_\_\_\_\_  
109 Desiree Adair, City Secretary

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# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Item submitted by Council Member Brown

Agenda Item Summary Sheet prepared by Staff

**Agenda Item:**

Discussion and possible action to adopt a schedule for a joint public hearing before the Planning and Zoning Commission and City Council and special meetings of the Planning and Zoning Commission and City Council to consider amendments to the Commercial Zoning Code ordinances to implement the Comprehensive Plan

**Description:**

At the February City Council Meeting the City Council directed staff to prepare a schedule for a joint public hearing before the Planning and Zoning Commission and City Council and special meetings of the Planning and Zoning Commission and City Council to consider amendments to the Commercial Zoning Code ordinances to implement the Comprehensive Plan. The proposed schedule was presented to the Planning and Zoning Commission and a quorum was established for all proposed Planning and Zoning Commission meetings.

**Action Requested:**

Review and consider approval of the proposed schedule for a joint public hearing before the Planning and Zoning Commission and City Council and special meetings of the Planning and Zoning Commission and City Council to consider amendments to the Commercial Zoning Code ordinances to implement the Comprehensive Plan

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- Schedule for Commercial Code Updates



**Schedule for Review and Adoption of Proposed Commercial Code Amendments in Accordance with the Comprehensive Plan**

<b>Responsible Party/ Meeting</b>	<b>Date</b>	<b>Action</b>
Regular Council Meeting	Wednesday, March 20, 2024	City Council must make a motion to establish the date and time of the joint public hearing.
Staff	Monday, April 1, 2024	Notice of Joint Public Hearing Mailed to P&Z Members, City Council Members and all property owners within the city.  (Notices must be sent not less than 20 days prior to hearing)
Staff	Friday, April 5, 2024	Notice of Joint Public Hearing Published in Newspaper  (Notice must be published not less than 16 days prior to hearing)
City Council/Planning & Zoning Commission	Wednesday, April 24, 2024	Joint P&Z and City Council Hearing on the Composite Draft. In Attendance: Charles Zech, Bryce Cox, Thom Farrell, Ryan Clinton, Brook Brown
Regular Planning & Zoning Commission Meeting	Wednesday, May 1, 2024	P&Z Meeting 1: Review of Proposed Ordinance Language
Special Planning & Zoning Commission Meeting	Wednesday, May 8, 2024	P&Z Meeting 2: Review of Proposed Ordinance Language and P&Z Make Recommendation to City Council
Special City Council Meeting 1*	Wednesday, May 22, 2024	City Council to Receive Recommendation from P&Z and Take Action on Proposed Code Amendments
Special City Council Meeting 2*	Wednesday, May 29, 2024	City Council to Receive Recommendation from P&Z and Take Action on Proposed Code Amendments

\*Council may have one or both special meetings. To be determined at 3/20 City Council Meeting.

Note for schedule changes: The June Regular City Council Meeting falls on a City Holiday (Juneteenth). Staff recommends moving the regular meeting in June to Wednesday, June 12 as staff will be out at the TCMA conference June 19-21 and the City Administrator at a Board Meeting June 26-27. This may affect any schedule changes that require extending into June.

# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action set a joint public hearing of the City Council and Planning and Zoning Commission to consider proposed amendments to the City's Commercial Zoning Code ordinances to implement the Comprehensive Plan

**Description:**

Section 107-518 of the City's Code of Ordinances requires that the City Council vote to set a joint public hearing relating to changes in regulations or zoning district boundaries. See the code section below:

Section 107-518. – Hearing and Notice

- (d) Joint public hearing. The city council may, at its discretion at a properly noticed public meeting, determine that a public hearing shall be held before both the planning and zoning commission and the city council. If such a determination is made, the planning and zoning commission and the city council may conduct a joint public hearing and take action on the application in the following manner:

- (1) The city council on its own motion shall establish the date of the joint public hearing.

If the City Council adopts the calendar as proposed in item 11, then the City Council will need to take action to set a joint public hearing of the City Council and Planning and Zoning Commission on Wednesday, April 24, 2024.

**Action Requested:**

To set a joint public hearing of the City Council and Planning and Zoning Commission on proposed amendments to the City's Commercial Zoning Code ordinances for Wednesday, April 24, 2024 at 6:00 p.m.

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

None.

# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

### Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action regarding the June City Council Meeting date




**Description:**

The regular June City Council meeting falls on June 19, which is a City holiday.

Below is a calendar with proposed dates for the rescheduled regular City Council meeting.

June 2024

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

-  Original Meeting Date
-  Staff Unavailable
-  Proposed Meeting Dates

**Action Requested:**

To change the date of the June City Council meeting to \_\_\_\_\_.

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

None.



## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Mayor Gavin Massingill

**Agenda Item:**

Discussion and possible action on an Ordinance adopting the International Fuel Gas Code

**Description:**

The International Fuel Gas Code (IFGC) governs any natural gas used in the city after the gas meter (on the residential side). A resident reached out to the City explaining that this is an important code to adopt as it protects the City.

ATS, the City's inspector and building code expert, confirmed that this would be a good code for the City to adopt. They explained that even without adopting it, the City already enforces this code because it is referenced in the International Building Code and the International Plumbing Code, both of which the City has adopted. They also confirmed that their inspectors inspect natural gas work and appliances in accordance with the IFGC, but that it is always a good idea to adopt codes so that if in the future the City would like to adopt a local amendment to that code, they can.

**Action Requested:**

To consider Ordinance 2024-03-20-14 adopting the International Fuel Gas Code

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- Draft Ordinance 2024-03-20-14 adopting the International Fuel Gas Code

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**CITY OF ROLLINGWOOD, TEXAS**  
**ORDINANCE NO. 2024-03-20-14**

**AN ORDINANCE OF THE CITY OF ROLLINGWOOD, TEXAS, AMENDING THE CITY’S CODE OF ORDINANCES SECTIONS 101-2 TO ADOPT THE INTERNATIONAL FUEL GAS CODE, 2021 EDITION AND CERTAIN CORRECTING REFERENCES TO PREVIOUSLY ADOPTED CODES; PROVIDING A SAVINGS CLAUSE, REPEALING CONFLICTING LAWS AND ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, the City of Rollingwood (“City”) is a General Law Type A City under the statutes of the State of Texas; and

**WHEREAS**, the Texas Local Government Code empowers cities to enact building codes and regulations and provide for their administration, enforcement, and amendment; and

**WHEREAS**, the City Council desires to protect the safety and welfare of the citizens of the City through regulation of construction activities in the City; and

**WHEREAS**, the City has adopted previous versions of the ICC International codes; and

**WHEREAS**, the City’s building and construction codes are intended to be updated periodically and City Staff has undertaken a review of the existing codes and amendments and recommends repealing certain amendments provided herein; and

**WHEREAS**, the City Council after consideration has determined that it is in the best interest of the residents of the City to adopt the International Fuel Gas Code, 2021 Edition, as set forth herein, to regulate construction activities in the City; and

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

**SECTION 1.** All the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** The City’s Code of Ordinances Chapter 101, Section 101-2 Adoption of codes shall be amended to read as follows, with underlines being additions and ~~strikethroughs~~ being deletions:

Sec.101-2 – Adoption of codes.

- (a) The codes adopted in this section, together with the remaining provisions of this chapter and the fire code and regulations of chapter 10, shall constitute

40 the city construction regulations. The city construction regulations will apply  
41 to all construction within the city, except as otherwise specifically provided  
42 in this Code.

43  
44 (b) The city adopts the following codes as though fully set forth in this chapter,  
45 copies of which are on file in the office of the city secretary:

46  
47 (1) International Administrative Code, 2006 Edition, published by the  
48 International Code Council.

49 (2) International Building Code, 2015 Edition, published by the  
50 International Code Council, subject to the amendments set forth in  
51 subsection ~~(d)~~ (c) of this section.

52 (3) International Residential Code, 2015 Edition, published by the  
53 International Code Council, with amendments and section AG105 of  
54 appendix G, and subject to the amendments set forth in subsection (d)  
55 of this section.

56 (4) International Energy Conservation Code, 2015 Edition, published by  
57 the International Code Council.

58 (5) International Mechanical Code, 2015 Edition, published by the  
59 International Code Council.

60 (6) International Plumbing Code, 2015 Edition, published by the  
61 International Code Council.

62 (7) National Electrical Code, 2014 Edition, published by the National  
63 Fire Protection Association, subject to the amendments set forth in  
64 subsection ~~(d)~~ (e) of this section.

65 (8) Uniform Code for the Abatement of Dangerous Buildings, 2015  
66 Edition, published by the International Conference of Building  
67 Officials.

68 (9) International Fuel Gas Code, 2021 Edition, published by the  
69 International Code Council.

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73 **SECTION 3.** All provisions of the ordinances of the City of Rollingwood in conflict with  
74 the provisions of this ordinance are hereby repealed to the extent of such conflict, and all other  
75 provisions of the ordinances of the City of Rollingwood not in conflict with the provisions of this  
76 ordinance shall remain in full force and effect.

77  
78 **SECTION 4.** Should any sentence, paragraph, subdivision, clause, phrase or section of  
79 this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not  
80 affect the validity of this ordinance as a whole, or any part or provision thereof other than the part

81 so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of  
82 Ordinances as a whole.

83  
84 **SECTION 5.** This ordinance shall take effect immediately from and after its passage and  
85 the publication of the caption, as the law and charter in such cases provide.

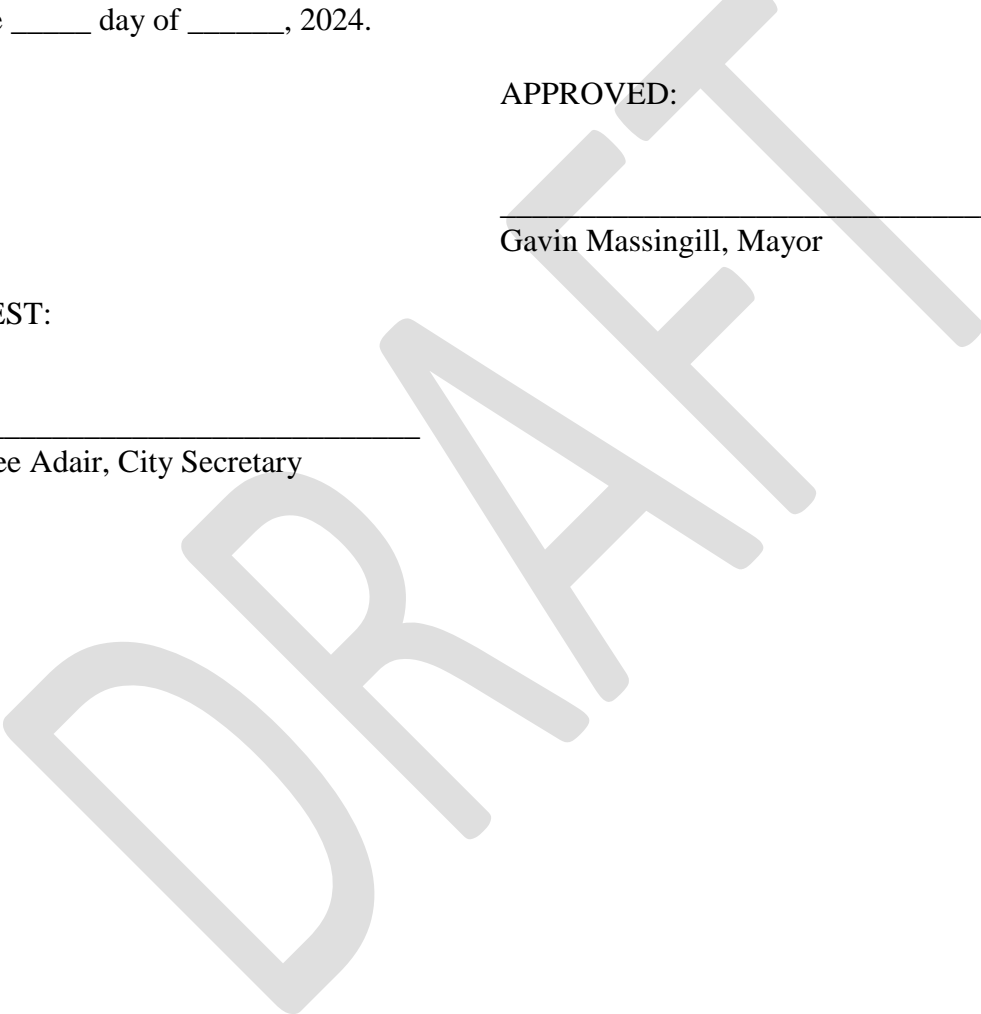
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90 **APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas,  
91 on the \_\_\_\_ day of \_\_\_\_\_, 2024.

92 APPROVED:

93  
94 \_\_\_\_\_  
95  
96  
97 Gavin Massingill, Mayor

98  
99 ATTEST:

100  
101 \_\_\_\_\_  
102  
103 Desiree Adair, City Secretary



## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on amendment to the City's fee schedule to add fees for permits for construction in City rights of way

**Description:**

The city is preparing to receive a permit application from Google Fiber to install fiber in City rights of way. The City's fee schedule currently does not have fees for construction in the City ROW because the other companies that perform work in the ROW have franchise agreements in place with the City that include permits at no cost in exchange for the franchise fees the City receives. This is not the case for Google Fiber, and the proposed amendment aims to simply recover the cost of staff time coordinating the permit review and engineer review fees.

**Action Requested:**

To review and take action on proposed Resolution 2024-03-20-15 adding fees for permits for construction in City rights of way

**Fiscal Impacts:**

Costs of permit review will be recovered by the city.

**Attachments:**

- Draft Resolution 2024-03-20-15 Adding Fees for Permits for Construction in City Rights of Way

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**RESOLUTION NO. 2024-03-20-15**

**A RESOLUTION AMENDING THE FEE SCHEDULE OF THE CITY OF ROLLINGWOOD, TEXAS TO ADD FEES FOR PERMITS FOR CONSTRUCTION IN CITY RIGHTS-OF-WAY; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE**

**WHEREAS**, the City desires to amend the city’s fee schedule to add fees for permits for construction in City rights of way.

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROLLINGWOOD, TEXAS, THAT:**

**SECTION 1.** The Fee Schedule of the City of Rollingwood, Texas is hereby amended as reflected in Appendix A with ~~striketroughs~~ being deletions and underlines being additions.

**SECTION 2.** This Resolution shall be effective immediately upon adoption.

**SECTION 3.** If any provision of this Resolution is found by a court of competent jurisdiction to be void or unenforceable, such void or unenforceable provision shall be severed as though it never formed a part of this Resolution, and all other provisions hereof shall remain in full force and effect.

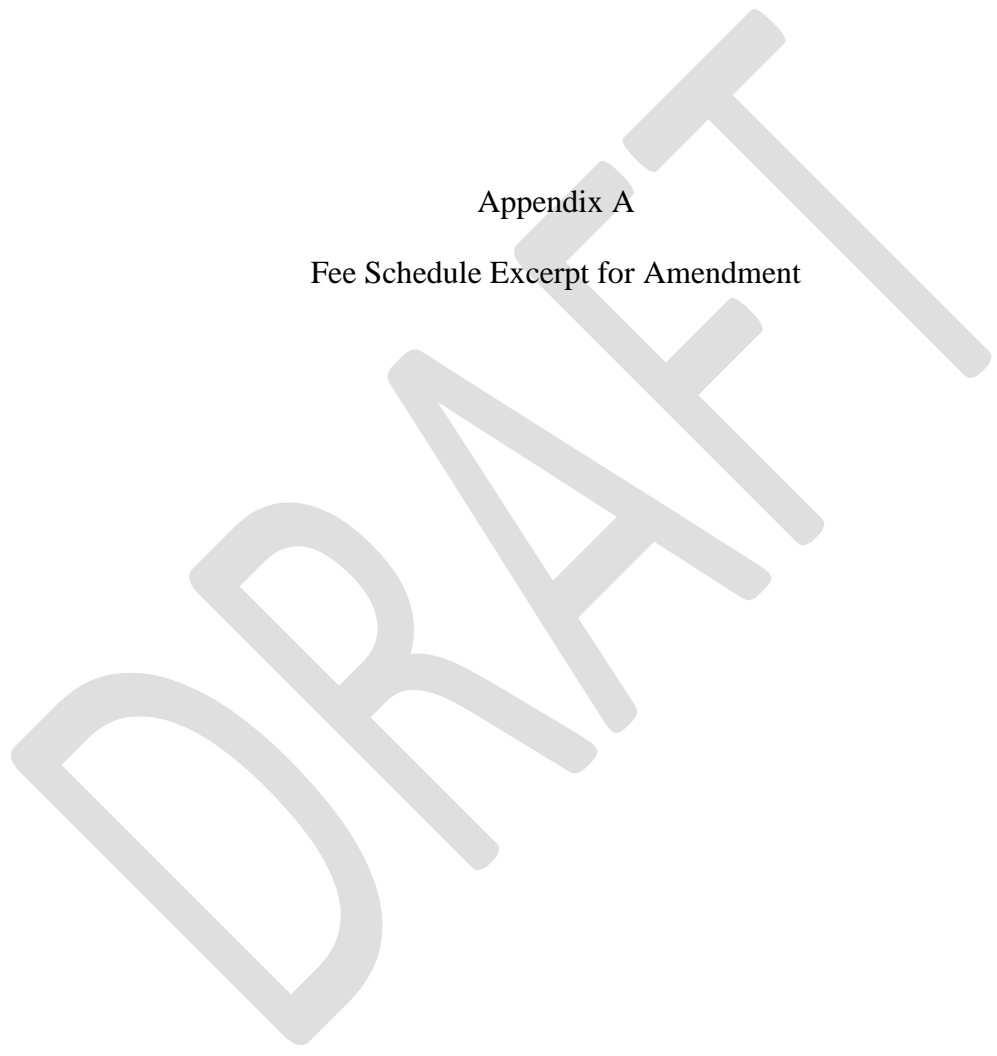
**PASSED AND ADOPTED BY THE CITY COUNCIL OF ROLLINGWOOD, TEXAS,**  
on the \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Gavin Massingill, Mayor

ATTEST:  
\_\_\_\_\_  
Desiree Adair, City Secretary

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Appendix A  
Fee Schedule Excerpt for Amendment



**ARTICLE A6.000. LICENSES AND PERMITS**

- 63
- 64 (a) Alcoholic beverage permit: one-half fee imposed by state.
- 65 (b) ~~Reserved.~~ Permit for construction in City rights-of-way: \$150.00 plus actual cost of engineering review fees.
- 66 (c) Fire prevention inspection: \$27.50.
- 67 (d) Massage establishment fee: \$110.00.
- 68 (e) Massage operator fee: \$55.00.
- 69 (f) Ham radio fee: \$165.00.
- 70 (g) Reserved.
- 71 (h) Commercial solid waste permit/year/company: \$110.00.
- 72 (i) Solicitation/six months: \$100.00.
- 73 (j) Food establishment permits and inspections:
- 74 (1) Food establishment permit (including food processing plant or warehouse):
- 75 (A) 1 to 9 employees: \$310.00.
- 76 (B) 10 to 25 employees: \$425.00.
- 77 (C) 26 to 50 employees: \$620.00.
- 78 (D) 51 to 100 employees: \$805.00.
- 79 (E) Over 100 employees: \$990.00.
- 80 (F) Expired permit late fee: \$100.00.
- 81 (2) Mobile food unit permit (fee per unit):
- 82 (A) Restricted operation: \$90.00.
- 83 (B) Unrestricted operation: \$210.00.
- 84 (3) Temporary food establishment permit:
- 85 (A) 2 calendar days or less: \$35.00/booth.
- 86 (B) 3-5 calendar days: \$70.00/booth.
- 87 (C) 6-14 calendar days: \$90.00/booth.
- 88 (D) Expired permit fee: \$100.00.
- 89 (4) Food establishment plan review:
- 90 (A) New construction or change of owner: \$250.00.
- 91 (B) Remodel of permitted facility:
- 92 (i) Greater than 10,000 sq. ft.: \$250.00.
- 93 (ii) 2,500-9,999 sq. ft.: \$165.00.
- 94 (iii) Less than 2,500 sq. ft.: \$60.00.
- 95 (5) Food service, retail food and food processing plant or warehouse annual permit fees:
- 96 (A) Low risk/small (1C): \$359.00.
- 97 (B) Low risk/medium (1B): \$378.00.



- 98 (C) Low risk/large (1A): \$416.00.
- 99 (D) Medium risk/small (2C): \$532.00.
- 100 (E) Medium risk/medium (2B): \$608.00.
- 101 (F) Medium risk/large (2A): \$684.00.
- 102 (G) High risk/small (3C): \$601.00.
- 103 (6) Certified farmers market, mobile vendor, temporary food establishment and vending machine annual  
104 permit fees:
- 105 (A) Certified farmers market annual permits:
- 106 (ii) Class A: \$177.00.
- 107 (ii) Class B: \$333.00.
- 108 (iii) Class C: \$622.00.
- 109 (B) Mobile vendor annual permit fees:
- 110 (i) Application fee: \$105.00.
- 111 (ii) Unrestricted permit/unit: \$290.00.
- 112 (iii) Restricted permit/unit: \$212.00.
- 113 (iv) Re-inspection: \$13,000.00.
- 114 (v) AFD fire inspection: \$125.00.
- 115 (vi) AFD fire re-inspection: \$75.00.
- 116 (C) Temporary food establishments:
- 117 (i) 1 calendar day: \$35.00/booth.
- 118 (ii) 2—5 calendar days: \$102.00/booth.
- 119 (iii) 6—14 calendar days: \$155.00/booth.
- 120 (iv) Expedited permit: \$100.00 additional.
- 121 (D) Vending machines:
- 122 (i) Application fee: \$120.00.
- 123 (ii) Permit fee: \$25.00/machine.
- 124 (7) Food enterprise inspection fees, variance request fees:
- 125 (A) Certificate of occupancy: \$224.00.
- 126 (B) Change of ownership inspection: \$192.00.
- 127 (C) Variance request/HACCP review: \$290.00.
- 128 (D) Inspection outside normal hours: \$144.00.
- 129 (E) Re-inspection: \$130.00.
- 130 (F) Central preparation facility registration: \$150.00.
- 131 (8) Food enterprise plan reviews:
- 132 (A) New construction: \$298.00.
- 133 (B) Remodel of permitted facility:

- 134 (i) More than 10,000 sq. ft.: \$298.00.
- 135 (ii) 2,500—10,000 sq. ft.: \$254.00.
- 136 (iii) Less than 2,500 sq. ft.: \$211.00.
- 137 (k) Network nodes in public right-of-way:
- 138 (1) Up to five network nodes in the same application: \$500.00.
- 139 (2) Each additional network node: \$250.00.
- 140 (3) Each node support pole: \$1,000.00.
- 141 (4) Annual rate per node in the city public right-of-way: \$250.00.
- 142 (5) Rate to collocate a network node on a service pole on the public right-of-way, per pole, per year:
- 143 \$20.00.
- 144 (l) Residential stormwater discharge permit:
- 145 (1) Nonrefundable permit application fee: \$3,500.00.
- 146 (2) Permit fee: \$6.00 per square foot as reflected in the area multiplier project square footage on a
- 147 residential building permit application.
- 148 (m) Alcoholic beverage, fire prevention, amateur radio antenna, solid waste, solicitation permit fees:
- 149 (1) Alcoholic beverage permit: one-half the fee imposed by the state.
- 150 (2) Fire prevention inspection: \$27.50.
- 151 (3) Amateur radio antenna: \$165.00.
- 152 (4) Commercial solid waste permit/year/company: \$110.00.
- 153 (5) Solicitation/six months: \$100.00.
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# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

### Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on a recommendation from the Planning and Zoning Commission regarding circular driveways connecting two streets on a corner lot

**Description:**

At the March 6, 2024 Planning and Zoning Commission meeting, the Commission discussed a recommendation sent from the Comprehensive Residential Code Review Committee (CRCRC) regarding circular driveways connecting two streets on a corner lot.

The relevant Code section is Chapter 28, ARTICLE II, DIVISION 2. Sec. 28-70. Driveways with more than one curb cut subsection (4) which currently states:

*(4) Circular driveways or continuous driveways with more than one curb cut shall be allowed on only one street on corner lots. This includes driveways that cut across corner lots from one street to the intersection street.*

The CRCRC recommendation endorsed by 5 CRCRC members was:  
*Circular driveways connecting two streets on a corner lot shall be allowed provided that the edge of the driveway closest to intersecting street corner may be no closer than 30 feet to the intersecting corner.*

After discussion, the Planning and Zoning Commission voted 4 – 1 **to recommend to City Council that these changes to the ordinance regarding circular driveways be made.**

**Action:**

To consider a recommendation from the Planning and Zoning Commission to amend Section 28-70 subsection (4) of the Code of Ordinances to read: "Circular driveways connecting two streets on a corner lot shall be allowed provided that the edge of the driveway closest to intersecting street corner may be no closer than 30 feet to the intersecting corner"

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- Rollingwood Code of Ordinances Section 28-70 Driveways with more than one curb cut

**Sec. 28-70. Driveways with more than one curb cut.**

Circular driveways or continuous driveways with more than one curb cut are allowed, provided that all other aspects of the building permit are in order and full compliance is made with all applicable city ordinances, and the following:

- (1) The centerlines of the driveways are no closer to each other than 35 feet.
- (2) The edge of any resulting driveway is not closer to the side property line than five feet.
- (3) The grade of the driveway is such that it provides positive drainage to the street, or, if that is not possible due to topography, drainage structures or grading/landscaping is provided to ensure that drainage from the driveway does not cause flow onto another property in such a manner as to cause damage to that property.
- (4) Circular driveways or continuous driveways with more than one curb cut shall be allowed on only one street on corner lots. This includes driveways that cut across corner lots from one street to the intersection street.
- (5) Each residential lot shall maintain not more than three total curb cuts for driveways, with no more than two curb cuts on a single street frontage.
- (6) The total combined widths of all aprons on a residential lot shall not exceed a combined width of 45 feet.

(Code 1987, ch. 11, subch. B, § 11; Code 1995, § 3.08.081; Ord. No. 2021-10-20-07 , § 2, 10-20-2021)

## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: March 20, 2024

**Submitted By:**

Staff

**Agenda Item:**

Discussion regarding what is allowed to be constructed in city rights of way

**Description:**

At the February City Council Meeting, the City Council directed staff to provide an update regarding what is allowed to be constructed in city rights of way. The City Engineer provided the attached information based on what is allowed to be placed in the City right of way during the permit review process.

**Action Requested:**

No action requested at this time.

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- Report regarding what is allowed to be constructed in city rights of way

### **City of Rollingwood – What can go in the ROW?**

- a. Definitions: These definitions are generally applied throughout the State of Texas. These are not from the City of Rollingwood Code of Ordinances.
1. **“Facilities”** includes, but is not limited to, the plant, equipment, buildings, structures, poles, wires, cables, lines, conduit, mains, pipes, vaults, and appurtenances of a public service provider located within the public right-of-way and includes property owned, operated, leased, licensed, used, controlled, or supplied for, by, or in connection with the business of the public service provider.
  2. **“Public Right-Of-Way”** means the area on, below, or above a public roadway, highway, street, public sidewalk, alley, waterway, or public utility easement in which the municipality has an interest. The term does not include:
    - i. A private easement; or
    - ii. The airwaves above a public right of way regarding wireless telecommunications; or
    - iii. A park road that is not formally dedicated or otherwise designated by the city as a public right of way; or
    - iv. **A non-public street**
  3. **“Utility Structure”** means any above or below ground manhole, hand hole, vault, cabinet, or any other appurtenance other than a pole or device attached to a pole which is owned or used by a public service provider. The phrase does not include devices or structures used to control or direct pedestrian or vehicular traffic on an adjacent roadway.
  4. **“A Non-public Street” means:**
    - i. Any area, parcel, or strip of land to which there is no other access from a public street than over the area, parcel, or strip of land in question and that:
      1. Is not a public street; and
      2. Provides access from any public street in the city of any building or buildings designed or appropriate for occupancy by:
        - a. Two or more dwelling units; or
        - b. Two or more business, industrial, or commercial establishments; or

- c. One or more industrial, commercial, or business establishments and two or more dwelling units; or
- ii. Any area, parcel, or strip of land that:
  - 1. Provides a connection between and two public streets; and
  - 2. Is used by the public for the purposed of travelling from one public street to the other: or
- iii. A private drive, a private street, or a permanent access easement.
- iv. A non-public street does not include:
  - 1. Any driveway that provides access to the outbuildings to any principal building.
  - 2. An area appurtenant to an establishment designed to be used as parking space.
  - 3. A shared driveway.

#### Sec. 28-20: Requirements of Construction Permit for Construction in City Rights-of-Way

- a. Detail of what the applicant proposes to install, such as **pipe** size, number of **inter ducts, valves, etc.**
- b. Drawings of any **bores, trenches, handholes, manholes, switch gear, transformers, pedestals, etc.**, including depth located in the public right-of-way at the time construction was completed.
- c. **Handhole or manhole** or types of manholes or handholes the applicant plans to use or access.

#### Sec. 28-23: Construction Standards

- a. Placement of all **aboveground facilities** in the public right-of-way or public utility easements must be approved in advance by the city. Landscaping, berms, and fencing must be approved in advance by the city. For purposes of this subsection, the term "**aboveground facilities**" means **equipment or structures that protrude above the natural grade or surface of the land, without regard to the existence of equipment or structural components below the natural grade or the surface of the land.**

#### Sec. 28-25: Alteration of facilities due to public works projects

- b. Whenever, by reason of widening or straightening of streets, water or sewer line projects, or any other public works projects (e.g., **install or improve storm drains, water lines, sewer lines, etc.**), it is deemed necessary by the city council to remove, alter, change, adapt, or conform the underground or overhead facilities of a right-of-way user



to another part of the right-of-way, such alterations must be made by the owner of the facilities at the owner's expense within the time limits set by the city administrator and city engineer.

Division 3, Sec. 28-99: Network Nodes in Public Right-of-Way

- a. The purpose of this division is to establish policies and procedures for the placement of **node support poles** in the right-of-way and **network nodes** in the public right-of-way and on **service poles** within the city's jurisdiction.

**Sec. 2-193. Membership requirements.**

- (a) The qualifications to serve on city council-appointed boards, commissions, and committees shall be as follows:
- (1) For service on the Board of Adjustment, the Rollingwood Community Development Corporation, or the Planning and Zoning Commission, a candidate shall meet the same qualifications as applied to candidates for the position of alderman in the city.
  - (2) For service on any other boards, commissions, and committees, a candidate shall hold the following qualifications for service as of the date of appointment:
    - a. Be at least 18 years of age as shown on a state-issued identification;
    - b. Establish primary residence within the city for at least six consecutive months prior to the date of appointment;
    - c. Not be disqualified by reason of any felony conviction or adjudication of incompetency.
- (b) For purposes of subsection (2)b., to establish "primary residence within the city," a candidate shall:
- (1) Provide one of the following documents showing a residential address within the city limits of the city for the required residency: a voter registration certificate; a current signed lease; a real property deed; or property tax receipt; and
  - (2) Identify an account for residential water and wastewater service with the city held in the name of the candidate or candidate's family or housemate for the required residency period at the same address as shown on the candidate's voter registration card, signed lease, real property deed, or property tax receipt.

( Ord. No. 2022-09-21-25 , § 2, 9-21-2022; Ord. No. 2023-09-20-25 , § 2(Exh. A), 9-20-2023)



**Date:** March 13, 2024  
**To:** Mayor and Council Members of the City of Rollingwood  
**From:** Ashley Wayman, City Administrator  
**Subject:** City Administrator's Report

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Financials – Highlights of the financials through the month of February 2024:

- As of February 29, 2024, 42% of the Fiscal Year has passed.
- Property taxes collected were up 8% from the amount collected in February 2023.
- Sales taxes collected were 31% from the amount collected February 2023.
- The Water Fund balance is currently at \$1,344,344. The General Fund balance is at \$3,241,924.

This year's Spring Clean-Up took place on Saturday, March 9, 2024, in the upper park parking lot. We had a great turnout, with Public Works collecting waste, metal to recycle and limbs to be chipped. Thank you to the Public Works Team for their work assisting residents, and to the residents who helped make this an organized event!

We had a very exciting hire this month in the Police Department. Mackenzie Akin joined us on March 11 as our Police Administrative Coordinator. This is a civilian position that provides support to Police Department leadership and will be the first person many people see when they come to the Police Department. We welcome Mackenzie to Team Rollingwood!

Construction activities are ongoing for Water CIP Bond Program Packages 1-4. The Hubbard/Hatley/Pickwick and Nixon/Pleasant Drainage Projects are also slated for construction in the coming months. Updates on these projects and impacts to residents can be found on our city website, under the public notices section on the front page. The page "Updates – 2023/2024 Water System Improvements" will be kept up-to-date with project progress and milestones. A full schedule of all projects can also be found on this page, and will be updated as the projects progress. Link: <https://bit.ly/RW-ProjectUpdates>

The Rollingwood Women's Club will be hosting their Easter Egg-Stravaganza at the lower park and pavilion on Saturday, March 30, 2024 beginning promptly at 9:00 a.m. The event is open to all residents.

City Hall will be closed on Friday, March 29, 2024 in observance of Good Friday. We will resume regular business hours on Monday, April 1, 2024.

I am available by email at [awayman@rollingwoodtx.gov](mailto:awayman@rollingwoodtx.gov) and cell phone at (737) 218-8326. Please let me know if you have any questions or concerns.

Best,

Ashley Wayman

City Administrator

### Police Department Report-February 2024

Staffing	
Authorized Staff:	10
Current Staff:	6
Hours Worked For Comp:	9
Comp Hours Spent:	0
Vacation Hours Spent:	48
Sick Hours Spent:	63
Holiday Hours Worked:	56
Holiday Hours Not Worked :	80
Hours Worked For Overtime:	12
Total Hours Worked:	1219

Possible Liabilities (PD Employees Only)	
Comp Pool Liability (Dollars):	\$ 14,871
Vacation Pool Liability (Dollars):	\$ 35,327
Total Sick Pool Liability (Dollars):	\$ 27,358
Total Possible Liabilities:	\$ 78,379

Fleet	
Vehicles Authorized:	5
Vehicles Operational:	4
Gasoline Used (gal):	227
Total Miles Driven:	2,005

Police Activity	
Calls for Service	
Calls Dispatched:	51
Self Assigned Calls:	78
Total Calls for Service:	129
Agency Assists:	46
Police Reports:	19
Theft/Burglary Reports:	4
Arrests	
Misdemeanor Arrests:	1
Felony Arrests:	0
Total Arrests:	1
Proactive Citizen Contacts:	4
Vehicle Accidents	
Minor Accidents:	3
Major Accidents:	0
Total Vehicle Accidents:	3

Ordinance Violations	
Construction:	1
Solicitation:	1
Noise:	0
Tree Related:	1
Animal Related:	0
Total Citations Issued	1
Total Warnings Issued	3
All Others:	1
Total Ordinance Violations:	4

Traffic Initiatives	
Location 1: Riley traffic from Zilker Park	
Citations/Warnings issued at this Location:	0
Location 2: Park Zone	
Citations/Warnings Issued at this Location:	28
Location 3: Bee Caves	
Citations/Warnings Issued at this Location:	19
Total Citations/Warnings issued during traffic initiatives:	47

Traffic Enforcement	
Total Citations issued:	22
Total Warnings issued:	33
Total Citations and Warnings:	55

Location of Traffic Stops	
City Roadways:	32
Bee Caves Road:	17
Total Traffic Stops:	49

Type of Violations	
Moving Violations:	49
Non-Moving Violations:	6
Total Violations:	55

Parking Violations	
Total Citations issued:	2
Total Warnings issued:	0
Total Citations and Warnings:	2

Chief's Blotter	
<b>TRAINING:</b>	
*Officer Howe and Officer Godbey attended Counter Assault Strike Team (CAST) training with Austin Police Department at Barton Creek Mall	
*Chief Munoz attended TMLIRP Tony Koriath Supervisor Academy	
*Chief Munoz along with Desiree Adair attended PIA & Police Records presented by DNRBS&Z	
*Senior Corporal Cantu attended Eanes ISD lockdown drill at Westlake High School	





# Racial Profiling Report | Full

Agency Name: ROLLINGWOOD POLICE DEPARTMENT

Reporting Date: 02/28/2024

TCOLE Agency Number: 453204

Chief Administrator: KRISTAL D. MUNOZ

Agency Contact Information:

Phone: (512) 328-1900

Email: kmunoz@rollingwoodtx.gov

Mailing Address:

403 NIXON DR

AUSTIN, TX 78746-5512

This Agency filed a full report

ROLLINGWOOD POLICE DEPARTMENT has adopted a detailed written policy on racial profiling. Our policy:

- 1) clearly defines acts constituting racial profiling;
- 2) strictly prohibits peace officers employed by the ROLLINGWOOD POLICE DEPARTMENT from engaging in racial profiling;
- 3) implements a process by which an individual may file a complaint with the ROLLINGWOOD POLICE DEPARTMENT if the individual believes that a peace officer employed by the ROLLINGWOOD POLICE DEPARTMENT has engaged in racial profiling with respect to the individual;
- 4) provides public education relating to the agency's complaint process;
- 5) requires appropriate corrective action to be taken against a peace officer employed by the ROLLINGWOOD POLICE DEPARTMENT who, after an investigation, is shown to have engaged in racial profiling in violation of the ROLLINGWOOD POLICE DEPARTMENT policy;
- 6) requires collection of information relating to motor vehicle stops in which a warning or citation is issued and to arrests made as a result of those stops, including information relating to:
  - a. the race or ethnicity of the individual detained;
  - b. whether a search was conducted and, if so, whether the individual detained consented to the search;
  - c. whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;
  - d. whether the peace officer used physical force that resulted in bodily injury during the stop;
  - e. the location of the stop;
  - f. the reason for the stop.
- 7) requires the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:
  - a. the Commission on Law Enforcement; and
  - b. the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

The ROLLINGWOOD POLICE DEPARTMENT has satisfied the statutory data audit requirements as prescribed in

Executed by: KRISTAL MUNOZ  
CHIEF OF POLICE

Date: 02/28/2024



# Total stops: 976

## Street address or approximate location of the stop

City street	445
US highway	0
County road	0
State highway	524
Private property or other	7

## Was race or ethnicity known prior to stop?

Yes	0
No	976

## Race / Ethnicity

Alaska Native / American Indian	17
Asian / Pacific Islander	73
Black	53
White	710
Hispanic / Latino	123

## Gender

<b>Female</b>	<b>392</b>
Alaska Native / American Indian	1
Asian / Pacific Islander	34
Black	22
White	296
Hispanic / Latino	39
<b>Male</b>	<b>584</b>
Alaska Native / American Indian	16
Asian / Pacific Islander	39
Black	31
White	414
Hispanic / Latino	84

## Reason for stop?

<b>Violation of law</b>	<b>4</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	2

Hispanic / Latino	1
<b>Preexisting knowledge</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Moving traffic violation</b>	<b>819</b>
Alaska Native / American Indian	14
Asian / Pacific Islander	65
Black	41
White	595
Hispanic / Latino	104
<b>Vehicle traffic violation</b>	<b>153</b>
Alaska Native / American Indian	3
Asian / Pacific Islander	8
Black	11
White	113
Hispanic / Latino	18
<b>Was a search conducted?</b>	
<b>Yes</b>	<b>12</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	5
Hispanic / Latino	6
<b>No</b>	<b>964</b>
Alaska Native / American Indian	17
Asian / Pacific Islander	73
Black	52
White	705
Hispanic / Latino	117
<b>Reason for Search?</b>	
<b>Consent</b>	<b>3</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1

	<b>Hispanic / Latino</b>	<b>2</b>		
	<b>Contraband</b>	<b>0</b>		
	<b>Alaska Native / American Indian</b>	<b>0</b>		
	<b>Asian / Pacific Islander</b>	<b>0</b>		
	<b>Black</b>	<b>0</b>		
	<b>White</b>	<b>0</b>		
	<b>Hispanic / Latino</b>	<b>0</b>		
	<b>Probable</b>	<b>2</b>		
	<b>Alaska Native / American Indian</b>	<b>0</b>		
	<b>Asian / Pacific Islander</b>	<b>0</b>		
	<b>Black</b>	<b>0</b>		
	<b>White</b>	<b>2</b>		
	<b>Hispanic / Latino</b>	<b>0</b>		
	<b>Inventory</b>	<b>4</b>		
	<b>Alaska Native / American Indian</b>	<b>0</b>		
	<b>Asian / Pacific Islander</b>	<b>0</b>		
	<b>Black</b>	<b>1</b>		
	<b>White</b>	<b>1</b>		
	<b>Hispanic / Latino</b>	<b>2</b>		
	<b>Incident to arrest</b>	<b>3</b>		
	<b>Alaska Native / American Indian</b>	<b>0</b>		
	<b>Asian / Pacific Islander</b>	<b>0</b>		
	<b>Black</b>	<b>0</b>		
	<b>White</b>	<b>1</b>		
	<b>Hispanic / Latino</b>	<b>2</b>		
<b>Was Contraband discovered?</b>				
	<b>Yes</b>	<b>5</b>	<b>Did the finding result in arrest?</b>	
			<b>(total should equal previous column)</b>	
	<b>Alaska Native / American Indian</b>	<b>0</b>	Yes 0	No 0
	<b>Asian / Pacific Islander</b>	<b>0</b>	Yes 0	No 0
	<b>Black</b>	<b>0</b>	Yes 0	No 0
	<b>White</b>	<b>3</b>	Yes 2	No 1
	<b>Hispanic / Latino</b>	<b>2</b>	Yes 0	No 2
	<b>No</b>	<b>7</b>		
	<b>Alaska Native / American Indian</b>	<b>0</b>		
	<b>Asian / Pacific Islander</b>	<b>0</b>		
	<b>Black</b>	<b>1</b>		
	<b>White</b>	<b>2</b>		
	<b>Hispanic / Latino</b>	<b>4</b>		

<b>Drugs</b>	<b>5</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	3
Hispanic / Latino	2
<b>Weapons</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Currency</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Alcohol</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Stolen property</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Other</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Result of the stop</b>	
Verbal warning	<b>2</b>

Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	2
Hispanic / Latino	0
<b>Written warning</b>	<b>471</b>
Alaska Native / American Indian	8
Asian / Pacific Islander	43
Black	28
White	341
Hispanic / Latino	51
<b>Citation</b>	<b>499</b>
Alaska Native / American Indian	9
Asian / Pacific Islander	30
Black	25
White	365
Hispanic / Latino	70
<b>Written warning and arrest</b>	<b>1</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	1
<b>Citation and arrest</b>	<b>3</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	2
Hispanic / Latino	1
<b>Arrest</b>	<b>0</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
<b>Arrest based on</b>	
<b>Violation of Penal Code</b>	<b>3</b>
Alaska Native / American Indian	0
Asian / Pacific Islander	0

<b>Black</b>	0
<b>White</b>	2
<b>Hispanic / Latino</b>	1
<b>Violation of Traffic Law</b>	<b>0</b>
<b>Alaska Native / American Indian</b>	0
<b>Asian / Pacific Islander</b>	0
<b>Black</b>	0
<b>White</b>	0
<b>Hispanic / Latino</b>	0
<b>Violation of City Ordinance</b>	<b>0</b>
<b>Alaska Native / American Indian</b>	0
<b>Asian / Pacific Islander</b>	0
<b>Black</b>	0
<b>White</b>	0
<b>Hispanic / Latino</b>	0
<b>Outstanding Warrant</b>	<b>1</b>
<b>Alaska Native / American Indian</b>	0
<b>Asian / Pacific Islander</b>	0
<b>Black</b>	0
<b>White</b>	0
<b>Hispanic / Latino</b>	1

**Was physical force resulting in bodily injury used during stop?**

<b>Yes</b>	<b>0</b>
<b>Alaska Native / American Indian</b>	0
<b>Asian / Pacific Islander</b>	0
<b>Black</b>	0
<b>White</b>	0
<b>Hispanic / Latino</b>	0
<b>Resulting in Bodily Injury To:</b>	
<b>Suspect</b>	0
<b>Officer</b>	0
<b>Both</b>	0
<b>No</b>	<b>976</b>
<b>Alaska Native / American Indian</b>	0
<b>Asian / Pacific Islander</b>	710
<b>Black</b>	73
<b>White</b>	123
<b>Hispanic / Latino</b>	17

**Number of complaints of racial profiling**

Total	0
Resulted in disciplinary action	0
Did not result in disciplinary action	0

**Comparative Analysis**

- Use TCOLE's auto generated analysis
- Use Department's submitted analysis

**Optional Narrative**

N/A

Submitted electronically to the



The Texas Commission on Law Enforcement

# Racial Profiling Analysis Report

## ROLLINGWOOD POLICE DEPARTMENT

01. Total Traffic Stops: 976

### 02. Location of Stop:

a. City Street	445	45.59%
b. US Highway	0	0.00%
c. County Road	0	0.00%
d. State Highway	524	53.69%
e. Private Property or Other	7	0.72%

### 03. Was Race known prior to Stop:

a. NO	976	100.00%
b. YES	0	0.00%

### 04. Race or Ethnicity:

a. Alaska/ Native American/ Indian	17	1.74%
b. Asian/ Pacific Islander	73	7.48%
c. Black	53	5.43%
d. White	710	72.75%
e. Hispanic/ Latino	123	12.60%

### 05. Gender:

a. Female	392	40.16%
i. Alaska/ Native American/ Indian	1	0.10%
ii. Asian/ Pacific Islander	34	3.48%
iii. Black	22	2.25%
iv. White	296	30.33%
v. Hispanic/ Latino	39	4.00%
b. Male	584	59.84%
i. Alaska/ Native American/ Indian	16	1.64%
ii. Asian/ Pacific Islander	39	4.00%
iii. Black	31	3.18%
iv. White	414	42.42%
v. Hispanic/ Latino	84	8.61%

### 06. Reason for Stop:

a. Violation of Law	4	0.41%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%



# Racial Profiling Analysis Report

iii. Black	1	25.00%
iv. White	2	50.00%
v. Hispanic/ Latino	1	25.00%
<b>b. Pre-Existing Knowledge</b>	<b>0</b>	<b>0.00%</b>
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
<b>c. Moving Traffic Violation</b>	<b>819</b>	<b>83.91%</b>
i. Alaska/ Native American/ Indian	14	1.71%
ii. Asian/ Pacific Islander	65	7.94%
iii. Black	41	5.01%
iv. White	595	72.65%
v. Hispanic/ Latino	104	12.70%
<b>d. Vehicle Traffic Violation</b>	<b>153</b>	<b>15.68%</b>
i. Alaska/ Native American/ Indian	3	1.96%
ii. Asian/ Pacific Islander	8	5.23%
iii. Black	11	7.19%
iv. White	113	73.86%
v. Hispanic/ Latino	18	11.76%
<b>07. Was a Search Conducted:</b>		
<b>a. NO</b>	<b>964</b>	<b>98.77%</b>
i. Alaska/ Native American/ Indian	17	1.76%
ii. Asian/ Pacific Islander	73	7.57%
iii. Black	52	5.39%
iv. White	705	73.13%
v. Hispanic/ Latino	117	12.14%
<b>b. YES</b>	<b>12</b>	<b>1.23%</b>
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	8.33%
iv. White	5	41.67%
v. Hispanic/ Latino	6	50.00%
<b>08. Reason for Search:</b>		
<b>a. Consent</b>	<b>3</b>	<b>0.31%</b>

# Racial Profiling Analysis Report

i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	1	33.33%
v. Hispanic/ Latino	2	66.67%
<b>b. Contraband in Plain View</b>	<b>0</b>	<b>0.00%</b>
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
<b>c. Probable Cause</b>	<b>2</b>	<b>0.20%</b>
ii. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	2	100.00%
v. Hispanic/ Latino	0	0.00%
<b>d. Inventory</b>	<b>4</b>	<b>0.41%</b>
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	25.00%
iv. White	1	25.00%
v. Hispanic/ Latino	2	50.00%
<b>e. Incident to Arrest</b>	<b>3</b>	<b>0.31%</b>
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	1	33.33%
v. Hispanic/ Latino	2	66.67%
<b>09. Was Contraband Discovered:</b>		
<b>YES</b>	<b>5</b>	<b>0.51%</b>
i. Alaska/ Native American/ Indian	0	0.00%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
ii. Asian/ Pacific Islander	0	0.00%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
iii. Black	0	0.00%

# Racial Profiling Analysis Report

Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
<b>iv. White</b>	<b>3</b>	<b>60.00%</b>
Finding resulted in arrest - YES	2	
Finding resulted in arrest - NO	1	
<b>v. Hispanic/ Latino</b>	<b>2</b>	<b>40.00%</b>
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	2	
<b>b. NO</b>	<b>7</b>	<b>0.72%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	<b>0.00%</b>
<b>i. Asian/ Pacific Islander</b>	<b>0</b>	<b>0.00%</b>
<b>iii. Black</b>	<b>1</b>	<b>14.29%</b>
<b>iv. White</b>	<b>2</b>	<b>28.57%</b>
<b>v. Hispanic/ Latino</b>	<b>4</b>	<b>57.14%</b>

## 10. Description of Contraband:

<b>a. Drugs</b>	<b>5</b>	<b>0.51%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	<b>0.00%</b>
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	<b>0.00%</b>
<b>iii. Black</b>	<b>0</b>	<b>0.00%</b>
<b>iv. White</b>	<b>3</b>	<b>60.00%</b>
<b>v. Hispanic/ Latino</b>	<b>2</b>	<b>40.00%</b>
<b>b. Currency</b>	<b>0</b>	<b>0.00%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	
<b>iii. Black</b>	<b>0</b>	
<b>iv. White</b>	<b>0</b>	
<b>v. Hispanic/ Latino</b>	<b>0</b>	
<b>c. Weapons</b>	<b>0</b>	<b>0.00%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	
<b>iii. Black</b>	<b>0</b>	
<b>iv. White</b>	<b>0</b>	
<b>v. Hispanic/ Latino</b>	<b>0</b>	
<b>d. Alcohol</b>	<b>0</b>	<b>0.00%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	
<b>iii. Black</b>	<b>0</b>	
<b>iv. White</b>	<b>0</b>	

# Racial Profiling Analysis Report

v. Hispanic/ Latino	0	
<b>e. Stolen Property</b>	<b>0</b>	<b>0.00%</b>
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
<b>f. Other</b>	<b>0</b>	<b>0.00%</b>
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
<b>11. Result of Stop:</b>		
<b>a. Verbal Warning</b>	<b>2</b>	<b>0.20%</b>
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	2	100.00%
v. Hispanic/ Latino	0	0.00%
<b>b. Written Warning</b>	<b>471</b>	<b>48.26%</b>
i. Alaska/ Native American/ Indian	8	1.70%
ii. Asian/ Pacific Islander	43	9.13%
iii. Black	28	5.94%
iv. White	341	72.40%
v. Hispanic/ Latino	51	10.83%
<b>c. Citation</b>	<b>499</b>	<b>51.13%</b>
i. Alaska/ Native American/ Indian	9	1.80%
ii. Asian/ Pacific Islander	30	6.01%
iii. Black	25	5.01%
iv. White	365	73.15%
v. Hispanic/ Latino	70	14.03%
<b>d. Written Warning and Arrest</b>	<b>1</b>	<b>0.10%</b>
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	0	0.00%
v. Hispanic/ Latino	1	100.00%

# Racial Profiling Analysis Report

<b>e. Citation and Arrest</b>	<b>3</b>	<b>0.31%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	<b>0.00%</b>
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	<b>0.00%</b>
<b>iii. Black</b>	<b>0</b>	<b>0.00%</b>
<b>iv. White</b>	<b>2</b>	<b>66.67%</b>
<b>v. Hispanic/ Latino</b>	<b>1</b>	<b>33.33%</b>
<b>f. Arrest</b>	<b>0</b>	<b>0.00%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	
<b>iii. Black</b>	<b>0</b>	
<b>iv. White</b>	<b>0</b>	
<b>v. Hispanic/ Latino</b>	<b>0</b>	

## 12. Arrest Based On:

<b>a. Violation of Penal Code</b>	<b>3</b>	<b>0.31%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	<b>0.00%</b>
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	<b>0.00%</b>
<b>iii. Black</b>	<b>0</b>	<b>0.00%</b>
<b>iv. White</b>	<b>2</b>	<b>66.67%</b>
<b>v. Hispanic/ Latino</b>	<b>1</b>	<b>33.33%</b>
<b>b. Violation of Traffic Law</b>	<b>0</b>	<b>0.00%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	
<b>iii. Black</b>	<b>0</b>	
<b>iv. White</b>	<b>0</b>	
<b>v. Hispanic/ Latino</b>	<b>0</b>	
<b>c. Violation of City Ordinance</b>	<b>0</b>	<b>0.00%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	
<b>iii. Black</b>	<b>0</b>	
<b>iv. White</b>	<b>0</b>	
<b>v. Hispanic/ Latino</b>	<b>0</b>	
<b>d. Outstanding Warrant</b>	<b>1</b>	<b>0.10%</b>
<b>i. Alaska/ Native American/ Indian</b>	<b>0</b>	<b>0.00%</b>
<b>ii. Asian/ Pacific Islander</b>	<b>0</b>	<b>0.00%</b>
<b>iii. Black</b>	<b>0</b>	<b>0.00%</b>
<b>iv. White</b>	<b>0</b>	<b>0.00%</b>
<b>v. Hispanic/ Latino</b>	<b>1</b>	<b>100.00%</b>

# Racial Profiling Analysis Report

## 13. Was Physical Force Used:

a. NO	976	100.00%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	710	72.75%
iii. Black	73	7.48%
iv. White	123	12.60%
v. Hispanic/ Latino	17	1.74%
b. YES	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
b 1. YES: Physical Force Resulting in Bodily Injury to Suspect	0	
b 2. YES: Physical Force Resulting in Bodily Injury to Officer	0	
b 3. YES: Physical Force Resulting in Bodily Injury to Both	0	
14. Total Number of Racial Profiling Complaints Received:	0	

REPORT DATE COMPILED 02/28/2024











CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ADMINISTRATION	2,903,033.00	218,822.87	2,146,469.35	73.94	756,563.65
DEVELOPMENT SERVICES	99,750.00	6,828.25	56,166.86	56.31	43,583.14
SANITATION	0.00	36.68	151.96	0.00	( 151.96)
UTILITY BILLING	120,000.00	0.00	0.00	0.00	120,000.00
STREETS	150,000.00	24,502.99	24,502.99	16.34	125,497.01
POLICE	2,250.00	5.00	225.00	10.00	2,025.00
COURT	42,750.00	2,370.35	49,340.90	115.42	( 6,590.90)
PARK DEPARTMENT	40,200.00	610.00	9,022.50	22.44	31,177.50
PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,357,983.00</b>	<b>253,176.14</b>	<b>2,285,879.56</b>	<b>68.07</b>	<b>1,072,103.44</b>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	664,939.00	48,622.27	303,668.74	45.67	361,270.26
DEVELOPMENT SERVICES	328,366.00	9,941.48	95,755.76	29.16	232,610.24
SANITATION	157,500.00	12,321.83	75,215.45	47.76	82,284.55
UTILITY BILLING	123,715.00	8,575.20	42,355.89	34.24	81,359.11
STREETS	302,963.00	6,977.76	33,795.80	11.16	269,167.20
POLICE	1,605,045.00	76,953.35	545,171.43	33.97	1,059,873.57
COURT	92,090.00	1,884.77	33,144.78	35.99	58,945.22
PARK DEPARTMENT	118,480.00	5,785.50	36,620.40	30.91	81,859.60
PUBLIC WORKS	66,550.00	1,528.91	8,562.55	12.87	57,987.45
<b>TOTAL EXPENDITURES</b>	<b>3,459,648.00</b>	<b>172,591.07</b>	<b>1,174,290.80</b>	<b>33.94</b>	<b>2,285,357.20</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 101,665.00)</b>	<b>80,585.07</b>	<b>1,111,588.76</b>		<b>( 1,213,253.76)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>ADMINISTRATION</b>					
<b>TAXES</b>					
100-4-10-4000 CURRENT PROPERTY TAXES	1,488,016.00	56,108.73	1,421,020.54	95.50	66,995.46
100-4-10-4020 PENALTY & INTEREST ON TAXES	10,000.00	1,294.74	62,854.34	628.54 (	52,854.34)
100-4-10-4030 GROSS RECEIPTS TAX (GAS)	25,000.00	0.00	6,896.33	27.59	18,103.67
100-4-10-4035 TELECOMMUNICATIONS TAX	20,000.00	5,351.12	10,634.83	53.17	9,365.17
100-4-10-4036 MIXED BEVERAGE TAX	5,000.00	559.95	2,196.91	43.94	2,803.09
100-4-10-4037 4-B SALES TAX	150,000.00	25,394.95	96,016.33	64.01	53,983.67
100-4-10-4040 CITY SALES TAX	625,000.00	101,579.79	384,065.32	61.45	240,934.68
100-4-10-4050 FRANCHISE TAX (CABLE TV)	5,000.00	437.22	1,633.18	32.66	3,366.82
100-4-10-4051 ELECT UTIL FRANCHISE FEE	95,000.00	26,241.36	62,267.65	65.54	32,732.35
TOTAL TAXES	2,423,016.00	216,967.86	2,047,585.43	84.51	375,430.57
<b>CHARGE FOR SERVICES</b>					
100-4-10-4209 RCDC ADMINISTRATION FEES	72,000.00	0.00	0.00	0.00	72,000.00
100-4-10-4236 WATER FUND ADMIN FEE	65,000.00	0.00	0.00	0.00	65,000.00
100-4-10-4237 WASTEWATER ED ADMIN FEE	40,000.00	0.00	0.00	0.00	40,000.00
TOTAL CHARGE FOR SERVICES	177,000.00	0.00	0.00	0.00	177,000.00
<b>LICENSE &amp; PERMITS</b>					
100-4-10-4316 SOLICITAION PERMIT FEES	100.00	0.00	100.00	100.00	0.00
TOTAL LICENSE & PERMITS	100.00	0.00	100.00	100.00	0.00
<b>INVESTMENT INCOME</b>					
100-4-10-4400 INTEREST INCOME	10,000.00	1,454.11	7,594.27	75.94	2,405.73
100-4-10-4401 INTEREST INCOME - CHECKING	1,000.00	241.84	806.90	80.69	193.10
100-4-10-4405 INTEREST INCOME - TAX NOTES	500.00	159.06	834.97	166.99 (	334.97)
TOTAL INVESTMENT INCOME	11,500.00	1,855.01	9,236.14	80.31	2,263.86
<b>MISCELLANEOUS REVENUE</b>					
100-4-10-4540 MISCELLANEOUS RECEIPTS	50.00	0.00	0.00	0.00	50.00
100-4-10-4565 GRANT REVENUES	0.00	0.00	34,547.78	0.00 (	34,547.78)
100-4-10-4566 OPIOD SETTLEMENT DISTRIBUTION	100.00	0.00	0.00	0.00	100.00
100-4-10-4578 PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	150.00	0.00	34,547.78	3,031.85 (	34,397.78)
<b>OTHER REVENUE</b>					
100-4-10-4700 UNEXPENDED BALANCE TRANSFER	236,267.00	0.00	0.00	0.00	236,267.00
100-4-10-4738 ACL REVENUES	55,000.00	0.00	55,000.00	100.00	0.00
TOTAL OTHER REVENUE	291,267.00	0.00	55,000.00	18.88	236,267.00
<b>TOTAL ADMINISTRATION</b>	<b>2,903,033.00</b>	<b>218,822.87</b>	<b>2,146,469.35</b>	<b>73.94</b>	<b>756,563.65</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>DEVELOPMENT SERVICES</b>					
<b>CHARGE FOR SERVICES</b>					
100-4-15-4210 BOARD OF ADJUSTMENT FEES	0.00	0.00	0.00	0.00	0.00
TOTAL CHARGE FOR SERVICES	0.00	0.00	0.00	0.00	0.00
<b>LICENSE &amp; PERMITS</b>					
100-4-15-4301 TREE REMOVAL AND REPLACEMENT	2,500.00	0.00	790.00	31.60	1,710.00
100-4-15-4302 INSPECTIONS	35,000.00	3,375.00	20,582.75	58.81	14,417.25
100-4-15-4303 BUILDING FEES	60,000.00	2,783.25	27,795.11	46.33	32,204.89
100-4-15-4304 ZONING CHANGE	0.00	0.00	10.00	0.00	( 10.00)
100-4-15-4305 SIGN FEES	250.00	0.00	250.00	100.00	0.00
100-4-15-4306 EMERGENCY & UTILITIES PERMITS	0.00	0.00	0.00	0.00	0.00
100-4-15-4307 APPLICATION FILING FEE	250.00	70.00	530.00	212.00	( 280.00)
100-4-15-4308 PUBLISH / NOTICE FEE	0.00	0.00	4,209.00	0.00	( 4,209.00)
100-4-15-4310 PLAT FEES	1,500.00	0.00	0.00	0.00	1,500.00
100-4-15-4311 VARIANCE FEES	250.00	0.00	300.00	120.00	( 50.00)
100-4-15-4312 CERTIFICATE OF OCCUPANCY	0.00	600.00	1,200.00	0.00	( 1,200.00)
100-4-15-4313 ELEVATION AND HEIGHT ELEVATION	0.00	0.00	500.00	0.00	( 500.00)
TOTAL LICENSE & PERMITS	99,750.00	6,828.25	56,166.86	56.31	43,583.14
TOTAL DEVELOPMENT SERVICES	99,750.00	6,828.25	56,166.86	56.31	43,583.14
<b>SANITATION</b>					
<b>UTILITY REVENUE</b>					
100-4-20-4620 ADDITIONAL RECYCLING CHARGE	0.00	36.68	151.96	0.00	( 151.96)
TOTAL UTILITY REVENUE	0.00	36.68	151.96	0.00	( 151.96)
TOTAL SANITATION	0.00	36.68	151.96	0.00	( 151.96)
<b>UTILITY BILLING</b>					
<b>MISCELLANEOUS REVENUE</b>					
100-4-25-4579 WATER REVENUE-TRANSFER IN	60,000.00	0.00	0.00	0.00	60,000.00
100-4-25-4580 WASTEWATER REV-TRANSFER IN	60,000.00	0.00	0.00	0.00	60,000.00
TOTAL MISCELLANEOUS REVENUE	120,000.00	0.00	0.00	0.00	120,000.00
TOTAL UTILITY BILLING	120,000.00	0.00	0.00	0.00	120,000.00

**STREETS**

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>OTHER REVENUE</b>					
100-4-30-4721 TRANSFER FROM STREET MAINT	150,000.00	24,502.99	24,502.99	16.34	125,497.01
100-4-30-4722 UNEXPENDED BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	150,000.00	24,502.99	24,502.99	16.34	125,497.01
<b>TOTAL STREETS</b>	150,000.00	24,502.99	24,502.99	16.34	125,497.01
<b>POLICE</b>					
<b>MISCELLANEOUS REVENUE</b>					
100-4-40-4542 POLICE MISCELLANEOUS REVENUE	250.00	5.00	65.00	26.00	185.00
100-4-40-4558 VEHICLE OPERATIONS	1,000.00	0.00	160.00	16.00	840.00
100-4-40-4567 LEASE FUNDS	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL MISCELLANEOUS REVENUE	2,250.00	5.00	225.00	10.00	2,025.00
<b>TOTAL POLICE</b>	2,250.00	5.00	225.00	10.00	2,025.00
<b>COURT</b>					
<b>COURT REVENUE</b>					
100-4-50-4100 COURT FINES	35,000.00	1,735.40	41,819.24	119.48 (	6,819.24)
100-4-50-4101 COLLECTION AGENCY FEES	1,000.00	63.06	698.15	69.82	301.85
100-4-50-4105 MUNI COURT BLDG SECURITY	50.00	0.00	0.00	0.00	50.00
100-4-50-4110 ADMINISTRATIVE COURT FEES	3,000.00	214.81	2,795.29	93.18	204.71
100-4-50-4127 DRIVER SAFETY COURSE ADM FEE	100.00	0.00	0.00	0.00	100.00
100-4-50-4128 TRUANCY PREVENTION FUND	1,000.00	99.61	1,426.25	142.63 (	426.25)
100-4-50-4155 CHILD SAFETY REVENUE	1,000.00	136.48	675.91	67.59	324.09
100-4-50-4190 TRUANCY PREVENTION & DIVERSI	0.00	0.00	0.00	0.00	0.00
100-4-50-4191 MUNICIPAL COURT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
100-4-50-4192 MUNICIPAL JURY FUND	50.00	1.99	28.45	56.90	21.55
TOTAL COURT REVENUE	41,200.00	2,251.35	47,443.29	115.15 (	6,243.29)
<b>MISCELLANEOUS REVENUE</b>					
100-4-50-4526 CREDIT-DEBIT CARD FEES	1,500.00	119.00	1,897.61	126.51 (	397.61)
100-4-50-4540 MISCELLANEOUS RECEIPTS	50.00	0.00	0.00	0.00	50.00
TOTAL MISCELLANEOUS REVENUE	1,550.00	119.00	1,897.61	122.43 (	347.61)
<b>TOTAL COURT</b>	42,750.00	2,370.35	49,340.90	115.42 (	6,590.90)
<b>PARK DEPARTMENT</b>					

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

Page 159  
 100-GENERAL FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>LICENSE &amp; PERMITS</b>					
100-4-55-4319 COMMERCIAL PARK PERMITS	5,000.00	610.00	4,022.50	80.45	977.50
100-4-55-4320 FIELD LEASE	35,000.00	0.00	0.00	0.00	35,000.00
TOTAL LICENSE & PERMITS	40,000.00	610.00	4,022.50	10.06	35,977.50
<b>MISCELLANEOUS REVENUE</b>					
100-4-55-4523 DONATIONS-COMM EDUC GARGEN	100.00	0.00	0.00	0.00	100.00
100-4-55-4555 DONATIONS - PARK	100.00	0.00	5,000.00	5,000.00 (	4,900.00)
TOTAL MISCELLANEOUS REVENUE	200.00	0.00	5,000.00	2,500.00 (	4,800.00)
<b>TOTAL PARK DEPARTMENT</b>	<b>40,200.00</b>	<b>610.00</b>	<b>9,022.50</b>	<b>22.44</b>	<b>31,177.50</b>
<b>PUBLIC WORKS</b>					
<b>MISCELLANEOUS REVENUE</b>					
100-4-65-4565 GRANT REVENUES	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
<b>OTHER REVENUE</b>					
100-4-65-4700 UNEXPENDED BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>3,357,983.00</b>	<b>253,176.14</b>	<b>2,285,879.56</b>	<b>68.07</b>	<b>1,072,103.44</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>ADMINISTRATION</b>					
<b>PERSONNEL</b>					
100-5-10-5000 SALARY	111,547.00	11,600.73	43,886.02	39.34	67,660.98
100-5-10-5002 HOLIDAY COMPENSATION	7,000.00	0.00	6,999.98	100.00	0.02
100-5-10-5006 OVERTIME/PLANNED OVERTIME	0.00	0.00	0.00	0.00	0.00
100-5-10-5007 STIPENDS/CERTIFICATIONS	4,270.00	0.00	0.00	0.00	4,270.00
100-5-10-5009 RETIREMENT PAYOUT RESERVE	15,000.00	0.00	0.00	0.00	15,000.00
100-5-10-5010 TRAINING	10,000.00	266.50	994.98	9.95	9,005.02
100-5-10-5020 HEALTH INSURANCE	9,200.00	796.34	3,967.54	43.13	5,232.46
100-5-10-5030 WORKERS COMP INSURANCE	3,000.00	0.00	2,912.84	97.09	87.16
100-5-10-5035 SOCIAL SECURITY/MEDICARE	9,396.00	1,008.16	3,674.39	39.11	5,721.61
100-5-10-5040 UNEMPLOYMENT COMP INSUR	110.00	4.42	17.81	16.19	92.19
100-5-10-5050 TX MUNICIPAL RETIREMENT SYS	15,966.00	1,709.28	6,055.01	37.92	9,910.99
100-5-10-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>185,489.00</b>	<b>15,385.43</b>	<b>68,508.57</b>	<b>36.93</b>	<b>116,980.43</b>
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-10-5101 FAX / COPIER	2,500.00	221.40	1,107.87	44.31	1,392.13
100-5-10-5103 PRINTING & REPRODUCTION	3,000.00	324.32	717.18	23.91	2,282.82
100-5-10-5110 POSTAGE	2,000.00	0.00	395.16	19.76	1,604.84
100-5-10-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-10-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-10-5120 SUBSCRIPTIONS & MEMBERSHIPS	5,000.00	1,101.49	1,851.97	37.04	3,148.03
100-5-10-5125 TRAVEL	3,000.00	0.00	1,998.13	66.60	1,001.87
100-5-10-5140 TELEPHONE	2,500.00	226.95	1,038.00	41.52	1,462.00
100-5-10-5157 RECORDS MANAGEMENT	4,000.00	409.70	2,059.87	51.50	1,940.13
100-5-10-5158 OFFICE SUPPLIES	7,000.00	241.90	1,797.24	25.67	5,202.76
100-5-10-5198 MAINT & SUPPLIES - JANITORIAL	6,000.00	420.00	2,100.00	35.00	3,900.00
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>35,000.00</b>	<b>2,945.76</b>	<b>13,065.42</b>	<b>37.33</b>	<b>21,934.58</b>
<b>CONTRACTUAL SERVICES</b>					
100-5-10-5201 COLLECTION AGENCY FEES	0.00	0.00	0.00	0.00	0.00
100-5-10-5204 LEGAL SERVICES - MOPAC	0.00	0.00	0.00	0.00	0.00
100-5-10-5207 LEGAL SERVICES - CODE REVIEW	0.00	0.00	0.00	0.00	0.00
100-5-10-5210 LEGAL SERVICES	90,000.00	3,083.15	14,148.21	15.72	75,851.79
100-5-10-5211 LEGAL SERVICES - TPIA	7,500.00	0.00	1,192.68	15.90	6,307.32
100-5-10-5214 EMERGENCY NOTIFICATION SYS	1,500.00	0.00	1,364.25	90.95	135.75
100-5-10-5217 PAYROLL SERVICES	6,000.00	1,201.50	3,588.56	59.81	2,411.44
100-5-10-5226 DRUG TESTING	100.00	0.00	0.00	0.00	100.00
100-5-10-5227 BILINGUAL ASSESSMENT	200.00	0.00	0.00	0.00	200.00
100-5-10-5230 AUDIT	20,000.00	4,000.00	9,859.00	49.30	10,141.00
100-5-10-5231 HEALTH FEE / TRAVIS COUNTY	1,500.00	0.00	0.00	0.00	1,500.00
100-5-10-5236 COMMUNICATIONS & OUTREACH	5,000.00	1,194.23	9,413.65	188.27	4,413.65
100-5-10-5237 TAX ASSESSMENT / COLLECTION	2,500.00	0.00	2,151.96	86.08	348.04
100-5-10-5240 INSURANCE - PROP & GEN LIAB	14,000.00	0.00	13,937.80	99.56	62.20
100-5-10-5250 INSURANCE - OFFICIAL LIABILITY	5,300.00	0.00	5,195.96	98.04	104.04



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-10-5258 ACL EVENT	10,500.00	0.00	0.00	0.00	10,500.00
100-5-10-5260 APPRAISAL DISTRICT - T/C	10,000.00	0.00	3,844.15	38.44	6,155.85
100-5-10-5270 ENGINEERING SERVICES	25,000.00	0.00	5,393.75	21.58	19,606.25
TOTAL CONTRACTUAL SERVICES	199,100.00	3,312.58	70,089.97	35.20	129,010.03
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-10-5300 COMPUTER SOFTWARE & SUPP	50,000.00	5,406.19	76,168.85	152.34 (	26,168.85)
100-5-10-5301 PUBLIC MEETINGS TECHNOLOGY	14,000.00	160.00	939.80	6.71	13,060.20
100-5-10-5302 WEBSITE AND DIGITAL CODIFICATI	14,000.00	0.00	1,740.00	12.43	12,260.00
100-5-10-5303 PUBLIC INFORMATION REQUESTS	0.00	0.00	0.00	0.00	0.00
100-5-10-5309 INCODE SOFTWARE	5,000.00	0.00	0.00	0.00	5,000.00
100-5-10-5311 IT SERVICES TPIA	2,000.00	0.00	0.00	0.00	2,000.00
100-5-10-5325 ELECTION SERVICES	2,000.00	0.00	0.00	0.00	2,000.00
100-5-10-5330 ELECTION PUBLIC NOTICES	2,000.00	0.00	0.00	0.00	2,000.00
100-5-10-5331 ADVERTISING	2,000.00	997.00	2,468.75	123.44 (	468.75)
100-5-10-5332 COMPREHENSIVE LR PLAN	0.00	0.00	0.00	0.00	0.00
100-5-10-5340 MISCELLANEOUS	0.00	66.00	66.00	0.00 (	66.00)
100-5-10-5341 ZILKER CLUBHOUSE	1,350.00	0.00	0.00	0.00	1,350.00
100-5-10-5342 OAK WILT TREATMENT & PREVENTIO	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	92,350.00	6,629.19	81,383.40	88.12	10,966.60
<b>CAPITAL OUTLAY</b>					
100-5-10-5400 TRANSFER TO DRAINAGE FUND	0.00	0.00	0.00	0.00	0.00
100-5-10-5413 FURNITURE	1,000.00	0.00	0.00	0.00	1,000.00
100-5-10-5414 COMPUTERS	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL CAPITAL OUTLAY	3,000.00	0.00	0.00	0.00	3,000.00
<b>OTHER NON-DEPARTMENTAL</b>					
100-5-10-5525 4B SALES TAX ALLOCATION	150,000.00	20,349.31	70,621.38	47.08	79,378.62
TOTAL OTHER NON-DEPARTMENTAL	150,000.00	20,349.31	70,621.38	47.08	79,378.62
<b>TOTAL ADMINISTRATION</b>	<b>664,939.00</b>	<b>48,622.27</b>	<b>303,668.74</b>	<b>45.67</b>	<b>361,270.26</b>
<b>DEVELOPMENT SERVICES</b>					
<b>PERSONNEL</b>					
100-5-15-5000 SALARY	82,668.00	2,838.84	28,447.22	34.41	54,220.78
100-5-15-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-15-5007 STIPENDS/CERTIFICATIONS	1,647.00	0.00	0.00	0.00	1,647.00
100-5-15-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-15-5010 TRAINING	2,000.00	0.00	0.00	0.00	2,000.00
100-5-15-5020 HEALTH INSURANCE	9,600.00	795.92	3,979.60	41.45	5,620.40
100-5-15-5030 WORKERS COMP INSURANCE	950.00	0.00	922.40	97.09	27.60
100-5-15-5035 SOCIAL SECURITY/MEDICARE	6,450.00	653.21	2,394.21	37.12	4,055.79
100-5-15-5040 UNEMPLOYMENT COMP INSUR	90.00	3.50	14.12	15.69	75.88
100-5-15-5050 TX MUNICIPAL RETIREMENT SYS	10,961.00	1,107.46	3,950.33	36.04	7,010.67
100-5-15-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	114,366.00	5,398.93	39,707.88	34.72	74,658.12

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-15-5101 FAX / COPIER	100.00	0.00	0.00	0.00	100.00
100-5-15-5103 PRINTING & REPRODUCTION	2,400.00	0.00	551.12	22.96	1,848.88
100-5-15-5110 POSTAGE	2,100.00	16.32	16.32	0.78	2,083.68
100-5-15-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-15-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-15-5120 SUBSCRIPTIONS & MEMBERSHIPS	500.00	0.00	420.98	84.20	79.02
100-5-15-5125 TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
100-5-15-5140 TELEPHONE	1,000.00	75.65	281.59	28.16	718.41
100-5-15-5153 CREDIT CARD SERVICES	0.00	558.10	3,482.48	0.00 (	3,482.48)
100-5-15-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-15-5158 OFFICE SUPPLIES	200.00	19.98	117.39	58.70	82.61
100-5-15-5161 TREE SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-15-5180 SIGNS AND BARRICADES	600.00	0.00	0.00	0.00	600.00
100-5-15-5198 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & OPERATION EXP	7,900.00	670.05	4,869.88	61.64	3,030.12
<b>CONTRACTUAL SERVICES</b>					
100-5-15-5200 BUILDING INSPECTION SERVICE	35,000.00	2,935.00	11,620.00	33.20	23,380.00
100-5-15-5201 TECH AND GIS SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-15-5202 PUBLISH / NOTICE SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-15-5210 LEGAL SERVICES	8,000.00	0.00	0.00	0.00	8,000.00
100-5-15-5251 BUILDING PLAN REVIEWS	10,000.00	827.50	3,984.50	39.85	6,015.50
100-5-15-5252 ZONING REVIEWS	50,000.00	0.00	10,762.50	21.53	39,237.50
100-5-15-5253 ARBORIST REVIEWS	1,500.00	0.00	0.00	0.00	1,500.00
100-5-15-5257 MY PERMIT NOW	3,600.00	99.00	396.00	11.00	3,204.00
100-5-15-5270 ENGINEERING SERVICES	15,000.00	0.00	7,962.50	53.08	7,037.50
100-5-15-5271 INTERIM DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-15-5272 PROFESSIONAL CONSULTATION	35,000.00	0.00	1,325.00	3.79	33,675.00
100-5-15-5273 ELEVATION AND HEIGHT VERIFICAT	20,000.00	0.00	1,000.00	5.00	19,000.00
100-5-15-5274 SURVEY BENCHMARK NETWORK M&O	25,000.00	0.00	14,072.50	56.29	10,927.50
TOTAL CONTRACTUAL SERVICES	203,100.00	3,861.50	51,123.00	25.17	151,977.00
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-15-5300 COMPUTER SOFTWARE & SUPPORT	2,000.00	11.00	55.00	2.75	1,945.00
100-5-15-5331 ADVERTISING	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL MISCELLANEOUS OTHER EXP	3,000.00	11.00	55.00	1.83	2,945.00
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>328,366.00</b>	<b>9,941.48</b>	<b>95,755.76</b>	<b>29.16</b>	<b>232,610.24</b>
<b>SANITATION</b>					
<b>CONTRACTUAL SERVICES</b>					
100-5-20-5270 ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-20-5286 SPRING CLEAN-UP	1,000.00	0.00	0.00	0.00	1,000.00
100-5-20-5287 STORM DEBRIS AND CLEAN-UP	7,500.00	0.00	0.00	0.00	7,500.00
100-5-20-5288 LANDSCAPE REMEDIATION	5,000.00	0.00	26,087.05	521.74 (	21,087.05)
TOTAL CONTRACTUAL SERVICES	13,500.00	0.00	26,087.05	193.24 (	12,587.05)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-20-5370 WASTE & DISPOSAL SERVICE	144,000.00	12,321.83	49,128.40	34.12	94,871.60
TOTAL MISCELLANEOUS OTHER EXP	144,000.00	12,321.83	49,128.40	34.12	94,871.60
<b>TOTAL SANITATION</b>					
	157,500.00	12,321.83	75,215.45	47.76	82,284.55
<b>UTILITY BILLING</b>					
<b>PERSONNEL</b>					
100-5-25-5000 SALARY	72,400.00	5,052.14	27,627.62	38.16	44,772.38
100-5-25-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-25-5007 STIPENDS/CERTIFICATIONS	600.00	0.00	0.00	0.00	600.00
100-5-25-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-25-5010 TRAINING	1,500.00	0.00	275.00	18.33	1,225.00
100-5-25-5020 HEALTH INSURANCE	10,100.00	837.82	4,189.10	41.48	5,910.90
100-5-25-5030 WORKERS COMP INSURANCE	950.00	0.00	922.40	97.09	27.60
100-5-25-5035 SOCIAL SECURITY/MEDICARE	5,585.00	579.72	2,113.47	37.84	3,471.53
100-5-25-5040 UNEMPLOYMENT COMP INSUR	90.00	3.68	14.86	16.51	75.14
100-5-25-5050 TX MUNICIPAL RETIREMENT SYS	9,490.00	982.89	3,488.82	36.76	6,001.18
100-5-25-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	100,715.00	7,456.25	38,631.27	38.36	62,083.73
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-25-5101 FAX / COPIER	100.00	0.00	0.00	0.00	100.00
100-5-25-5103 PRINTING & REPRODUCTION	3,500.00	596.28	1,617.70	46.22	1,882.30
100-5-25-5110 POSTAGE	5,500.00	0.00	770.92	14.02	4,729.08
100-5-25-5120 SUBSCRIPTIONS & MEMBERSHIPS	250.00	0.00	0.00	0.00	250.00
100-5-25-5125 TRAVEL	500.00	0.00	0.00	0.00	500.00
100-5-25-5140 TELEPHONE	500.00	56.74	247.43	49.49	252.57
100-5-25-5158 OFFICE SUPPLIES	400.00	0.00	21.64	5.41	378.36
TOTAL SUPPLIES & OPERATION EXP	10,750.00	653.02	2,657.69	24.72	8,092.31
<b>CONTRACTUAL SERVICES</b>					
100-5-25-5202 T TECH FEES	0.00	0.00	0.00	0.00	0.00
100-5-25-5210 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-25-5300 COMPUTER SOFTWARE/SUPPORT	12,000.00	465.93	1,066.93	8.89	10,933.07
100-5-25-5331 ADVERTISING	250.00	0.00	0.00	0.00	250.00
TOTAL MISCELLANEOUS OTHER EXP	12,250.00	465.93	1,066.93	8.71	11,183.07
<b>TOTAL UTILITY BILLING</b>					
	123,715.00	8,575.20	42,355.89	34.24	81,359.11

CITY OF ROLLINGWOOD  
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DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>STREETS</b>					
<b>PERSONNEL</b>					
100-5-30-5000 SALARY	58,963.00	4,589.09	19,668.10	33.36	39,294.90
100-5-30-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-30-5006 OVERTIME/PLANNED OVERTIME	180.00	0.00	0.00	0.00	180.00
100-5-30-5007 STIPENDS/CERTIFICATIONS	3,487.00	0.00	0.00	0.00	3,487.00
100-5-30-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-30-5010 TRAINING	2,000.00	0.00	0.00	0.00	2,000.00
100-5-30-5020 HEALTH INSURANCE	6,100.00	439.34	1,627.71	26.68	4,472.29
100-5-30-5030 WORKERS COMP INSURANCE	1,400.00	0.00	1,359.33	97.10	40.67
100-5-30-5035 SOCIAL SECURITY/MEDICARE	4,791.00	528.16	1,504.60	31.40	3,286.40
100-5-30-5040 UNEMPLOYMENT COMP INSUR	70.00	2.57	10.38	14.83	59.62
100-5-30-5050 TX MUNICIPAL RETIREMENT SYS	8,142.00	895.47	2,851.03	35.02	5,290.97
100-5-30-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>85,133.00</b>	<b>6,454.63</b>	<b>27,021.15</b>	<b>31.74</b>	<b>58,111.85</b>
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-30-5101 FAX / COPIER	0.00	0.00	0.00	0.00	0.00
100-5-30-5103 PRINTING & REPRODUCTION	0.00	0.00	0.00	0.00	0.00
100-5-30-5110 POSTAGE	0.00	0.00	0.00	0.00	0.00
100-5-30-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-30-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-30-5120 SUBSCRIPTIONS & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-5-30-5125 TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
100-5-30-5130 UTILITIES	2,400.00	252.53	912.93	38.04	1,487.07
100-5-30-5140 TELEPHONE	300.00	37.83	164.99	55.00	135.01
100-5-30-5145 UNIFORMS & ACCESSORIES	1,000.00	0.00	617.35	61.74	382.65
100-5-30-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-30-5158 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-5-30-5161 TREE TRIMMING SERVICE	25,000.00	0.00	0.00	0.00	25,000.00
100-5-30-5162 STREET SWEEPING	10,000.00	0.00	1,012.01	10.12	8,987.99
100-5-30-5164 EQUIPMENT MAINTENANCE & REPAIR	2,500.00	0.00	0.00	0.00	2,500.00
100-5-30-5171 EQUIPMENT PURCHASE	4,000.00	0.00	0.00	0.00	4,000.00
100-5-30-5172 SAFETY EQUIPMENT	375.00	0.00	0.00	0.00	375.00
100-5-30-5180 SIGNS & BARRICADES	2,500.00	22.78	148.78	5.95	2,351.22
100-5-30-5181 EQUIPMENT RENTAL	4,000.00	0.00	0.00	0.00	4,000.00
100-5-30-5190 MATERIALS	2,500.00	0.00	1,333.94	53.36	1,166.06
100-5-30-5195 VEHICLE OPERATIONS	2,000.00	209.99	665.69	33.28	1,334.31
100-5-30-5196 VEHICLE MAINT & REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>59,075.00</b>	<b>523.13</b>	<b>4,855.69</b>	<b>8.22</b>	<b>54,219.31</b>
<b>CONTRACTUAL SERVICES</b>					
100-5-30-5255 VEHICLE INSURANCE	270.00	0.00	231.96	85.91	38.04
100-5-30-5270 ENGINEERING	3,000.00	0.00	0.00	0.00	3,000.00
100-5-30-5276 PAYING AGENT FEES	200.00	0.00	0.00	0.00	200.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,470.00</b>	<b>0.00</b>	<b>231.96</b>	<b>6.68</b>	<b>3,238.04</b>

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100-GENERAL FUND

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DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-30-5350 TOOLS	4,000.00	0.00	0.00	0.00	4,000.00
100-5-30-5355 STREET MAINT & REPAIRS	150,000.00	0.00	1,687.00	1.12	148,313.00
TOTAL MISCELLANEOUS OTHER EXP	154,000.00	0.00	1,687.00	1.10	152,313.00
<b>CAPITAL OUTLAY</b>					
100-5-30-5414 COMPUTERS	500.00	0.00	0.00	0.00	500.00
100-5-30-5494 VEH FIN NOTE - DEBT SERVICE	785.00	0.00	0.00	0.00	785.00
100-5-30-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	1,285.00	0.00	0.00	0.00	1,285.00
<b>TOTAL STREETS</b>	<b>302,963.00</b>	<b>6,977.76</b>	<b>33,795.80</b>	<b>11.16</b>	<b>269,167.20</b>
<b>POLICE</b>					
<b>PERSONNEL</b>					
100-5-40-5000 SALARY	850,897.00	31,299.12	287,585.79	33.80	563,311.21
100-5-40-5002 HOLIDAY COMPENSATION	33,000.00	3,721.00	11,133.60	33.74	21,866.40
100-5-40-5006 OVERTIME	10,000.00	957.77	2,318.97	23.19	7,681.03
100-5-40-5007 STIPEND	20,000.00	1,478.86	15,727.14	78.64	4,272.86
100-5-40-5009 RETIREMENT PAYOUT RESERVE	15,000.00	7,353.83	7,353.83	49.03	7,646.17
100-5-40-5010 TRAINING	10,000.00	430.00	4,847.90	48.48	5,152.10
100-5-40-5011 RESERVE OFFICER PAY	2,500.00	0.00	104.00	4.16	2,396.00
100-5-40-5012 LEOSE TRAINING	1,000.00	0.00	0.00	0.00	1,000.00
100-5-40-5020 HEALTH INSURANCE	103,000.00	6,088.34	37,124.80	36.04	65,875.20
100-5-40-5030 WORKERS COMP INSURANCE	23,500.00	0.00	19,763.24	84.10	3,736.76
100-5-40-5035 SOCIAL SECURITY/MEDICARE	69,913.00	5,851.30	24,829.44	35.51	45,083.56
100-5-40-5040 UNEMPLOYMENT COMP INSUR	950.00	38.06	153.63	16.17	796.37
100-5-40-5050 TX MUNICIPAL RETIREMENT SYS	118,807.00	10,307.21	42,552.90	35.82	76,254.10
100-5-40-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
100-5-40-5070 POLICE PROFESSIONAL LIABILITY	8,900.00	0.00	8,716.12	97.93	183.88
TOTAL PERSONNEL	1,267,467.00	67,525.49	462,211.36	36.47	805,255.64
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-40-5101 FAX / COPIER	600.00	0.00	0.00	0.00	600.00
100-5-40-5103 PRINTING & REPRODUCTION	1,000.00	48.11	48.11	4.81	951.89
100-5-40-5105 TICKET WRITERS	0.00	0.00	0.00	0.00	0.00
100-5-40-5106 CITATION MATERIAL	27,500.00	0.00	817.37	2.97	26,682.63
100-5-40-5107 POLICE QUALIFICATIONS	3,000.00	0.00	0.00	0.00	3,000.00
100-5-40-5108 PROPERTY & EVIDENCE	500.00	0.00	0.00	0.00	500.00
100-5-40-5109 BICYCLE MAINTENANCE	250.00	0.00	0.00	0.00	250.00
100-5-40-5110 POSTAGE	500.00	0.00	123.24	24.65	376.76
100-5-40-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-40-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-40-5120 SUBSCRIPTIONS & MEMBERSHIPS	1,000.00	351.00	351.00	35.10	649.00
100-5-40-5125 TRAVEL	0.00	0.00	0.00	0.00	0.00
100-5-40-5130 LEOSE FUNDS	0.00	0.00	0.00	0.00	0.00

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-40-5140 TELEPHONE	9,000.00	1,007.46	4,248.13	47.20	4,751.87
100-5-40-5143 POLICE CAR & ACCESSORIES	4,000.00	0.00	0.00	0.00	4,000.00
100-5-40-5144 POLICE SUPPLIES	3,000.00	0.00	151.93	5.06	2,848.07
100-5-40-5145 UNIFORMS & ACCESSORIES	6,500.00	31.38	217.17	3.34	6,282.83
100-5-40-5157 RECORDS MANAGEMENT	6,000.00	0.00	0.00	0.00	6,000.00
100-5-40-5158 OFFICE SUPPLIES	1,500.00	0.00	244.53	16.30	1,255.47
100-5-40-5159 CITY EVENT SUPPLIES	3,500.00	0.00	226.84	6.48	3,273.16
100-5-40-5185 COMMUNICATION EQUIP MAINT	1,000.00	0.00	0.00	0.00	1,000.00
100-5-40-5186 RADAR CERTIFICATION	250.00	0.00	0.00	0.00	250.00
100-5-40-5195 VEHICLE OPERATION	20,000.00	771.96	3,674.44	18.37	16,325.56
100-5-40-5196 VEHICLE MAINT & REPAIRS	5,000.00	381.46	874.21	17.48	4,125.79
TOTAL SUPPLIES & OPERATION EXP	94,100.00	2,591.37	10,976.97	11.67	83,123.03
<b>CONTRACTUAL SERVICES</b>					
100-5-40-5211 RADIO SERVICES	5,500.00	0.00	0.00	0.00	5,500.00
100-5-40-5216 DISPATCH SERVICES	34,476.00	0.00	0.00	0.00	34,476.00
100-5-40-5226 DRUG TESTING	200.00	0.00	35.00	17.50	165.00
100-5-40-5238 APPLICANT TESTING	1,000.00	0.00	350.00	35.00	650.00
100-5-40-5239 LABORATORY SERVICES	1,000.00	0.00	0.00	0.00	1,000.00
100-5-40-5255 VEHICLE INSURANCE	5,600.00	0.00	4,899.28	87.49	700.72
100-5-40-5258 ACL EVENT	40,000.00	0.00	35,639.37	89.10	4,360.63
TOTAL CONTRACTUAL SERVICES	87,776.00	0.00	40,923.65	46.62	46,852.35
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-40-5300 COMPUTER SOFTWARE & SUPPORT	63,000.00	6,836.49	17,832.45	28.31	45,167.55
100-5-40-5340 MISCELLANEOUS	0.00	0.00	(2,313.00)	0.00	2,313.00
TOTAL MISCELLANEOUS OTHER EXP	63,000.00	6,836.49	15,519.45	24.63	47,480.55
<b>CAPITAL OUTLAY</b>					
100-5-40-5404 PD RADIOS	37,000.00	0.00	0.00	0.00	37,000.00
100-5-40-5411 VIDEO CAMERAS & MICROPHONES	16,700.00	0.00	15,540.00	93.05	1,160.00
100-5-40-5414 COMPUTERS	5,000.00	0.00	0.00	0.00	5,000.00
100-5-40-5461 TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	0.00
100-5-40-5494 VEHICLE FINANCING NOTE DEBT SV	34,002.00	0.00	0.00	0.00	34,002.00
100-5-40-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	92,702.00	0.00	15,540.00	16.76	77,162.00
<b>TOTAL POLICE</b>	<b>1,605,045.00</b>	<b>76,953.35</b>	<b>545,171.43</b>	<b>33.97</b>	<b>1,059,873.57</b>
<b>COURT</b>					
<b>PERSONNEL</b>					
100-5-50-5000 SALARY	41,262.00	2,668.68	14,266.46	34.58	26,995.54
100-5-50-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-50-5006 OVERTIME/PLANNED OVERTIME	0.00	0.00	0.00	0.00	0.00
100-5-50-5007 STIPENDS/CERTIFICATIONS	627.00	0.00	0.00	0.00	627.00
100-5-50-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-50-5010 TRAINING	1,000.00	0.00	0.00	0.00	1,000.00

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-50-5020 HEALTH INSURANCE	1,100.00	112.16	149.57	13.60	950.43
100-5-50-5030 WORKERS COMP INSURANCE	700.00	0.00	679.66	97.09	20.34
100-5-50-5035 SOCIAL SECURITY/MEDICARE	3,205.00	311.43	1,091.37	34.05	2,113.63
100-5-50-5040 UNEMPLOYMENT COMP INSUR	200.00	7.74	31.21	15.61	168.79
100-5-50-5050 TX MUNICIPAL RETIREMENT SYS	5,446.00	528.01	1,745.14	32.04	3,700.86
100-5-50-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	53,540.00	3,628.02	17,963.41	33.55	35,576.59
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-50-5101 FAX / COPIER	0.00	0.00	0.00	0.00	0.00
100-5-50-5103 PRINTING & REPRODUCTION	1,000.00	91.73	248.87	24.89	751.13
100-5-50-5110 POSTAGE	250.00	0.00	222.86	89.14	27.14
100-5-50-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-50-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-50-5120 SUBSCRIPTIONS & MEMBERSHIPS	100.00	0.00	0.00	0.00	100.00
100-5-50-5125 TRAVEL	50.00	0.00	0.00	0.00	50.00
100-5-50-5140 TELEPHONE	1,500.00	113.48	494.89	32.99	1,005.11
100-5-50-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-50-5158 OFFICE SUPPLIES	750.00	0.00	157.71	21.03	592.29
TOTAL SUPPLIES & OPERATION EXP	3,650.00	205.21	1,124.33	30.80	2,525.67
<b>CONTRACTUAL SERVICES</b>					
100-5-50-5201 COLLECTION AGENCY FEES	1,000.00	258.11	474.65	47.47	525.35
100-5-50-5206 COURT CREDIT CARD FEES	5,000.00	797.23	4,864.79	97.30	135.21
100-5-50-5210 LEGAL SERVICES	10,000.00	0.00	1,967.60	19.68	8,032.40
100-5-50-5212 PRESIDING JUDGE EXPENSE	18,000.00	750.00	6,750.00	37.50	11,250.00
100-5-50-5213 INTERPRETER FEES	900.00	0.00	0.00	0.00	900.00
TOTAL CONTRACTUAL SERVICES	34,900.00	1,805.34	14,057.04	40.28	20,842.96
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-50-5300 COMPUTER SOFTWARE & SUPPORT	0.00	( 3,753.80)	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	0.00	( 3,753.80)	0.00	0.00	0.00
<b>TOTAL COURT</b>	<b>92,090.00</b>	<b>1,884.77</b>	<b>33,144.78</b>	<b>35.99</b>	<b>58,945.22</b>
<b>PARK DEPARTMENT</b>					
<b>PERSONNEL</b>					
100-5-55-5000 SALARY	38,252.00	2,889.88	13,484.32	35.25	24,767.68
100-5-55-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-55-5006 OVERTIME/PLANNED OVERTIME	0.00	0.00	0.00	0.00	0.00
100-5-55-5007 STIPENDS/CERTIFICATIONS	1,180.00	0.00	0.00	0.00	1,180.00
100-5-55-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-55-5010 TRAINING	3,000.00	0.00	953.29	31.78	2,046.71
100-5-55-5020 HEALTH INSURANCE	3,100.00	265.44	1,029.25	33.20	2,070.75
100-5-55-5030 WORKERS COMP INSURANCE	1,000.00	0.00	970.95	97.10	29.05
100-5-55-5035 SOCIAL SECURITY/MEDICARE	3,017.00	332.66	1,031.54	34.19	1,985.46
100-5-55-5040 UNEMPLOYMENT COMP INSUR	45.00	1.47	5.94	13.20	39.06

CITY OF ROLLINGWOOD  
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 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-55-5050 TX MUNICIPAL RETIREMENT SYS	5,126.00	564.02	1,570.66	30.64	3,555.34
100-5-55-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	54,720.00	4,053.47	19,045.95	34.81	35,674.05
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-55-5101 FAX / COPIER	0.00	0.00	0.00	0.00	0.00
100-5-55-5103 PRINTING & REPRODUCTION	250.00	0.00	0.00	0.00	250.00
100-5-55-5110 POSTAGE	0.00	0.00	0.00	0.00	0.00
100-5-55-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-55-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-55-5120 SUBSCRIPTIONS & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-5-55-5125 TRAVEL	0.00	0.00	0.00	0.00	0.00
100-5-55-5130 UTILITIES	12,000.00	121.71	473.64	3.95	11,526.36
100-5-55-5140 TELEPHONE	0.00	0.00	0.00	0.00	0.00
100-5-55-5145 UNIFORMS & ACCESSORIES	1,000.00	0.00	0.00	0.00	1,000.00
100-5-55-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-55-5158 OFFICE SUPPLIES	250.00	0.00	28.99	11.60	221.01
100-5-55-5159 CITY EVENT SUPPLIES	500.00	0.00	16.22	3.24	483.78
100-5-55-5164 EQUIPMENT MAINT & REPAIRS	1,500.00	0.00	0.00	0.00	1,500.00
100-5-55-5171 EQUIPMENT	3,500.00	0.00	0.00	0.00	3,500.00
100-5-55-5172 SAFETY EQUIPMENT	375.00	0.00	257.12	68.57	117.88
100-5-55-5190 MATERIALS	10,500.00	426.80	4,519.88	43.05	5,980.12
100-5-55-5191 MAINTENANCE	6,000.00	0.00	5,085.92	84.77	914.08
100-5-55-5195 VEHICLE OPERATIONS	3,000.00	250.23	705.93	23.53	2,294.07
100-5-55-5196 VEHICLE MAINT & REPAIRS	1,000.00	0.00	656.27	65.63	343.73
100-5-55-5198 FIELDHOUSE SUP & MAINT-JANITOR	9,000.00	465.17	2,145.17	23.84	6,854.83
TOTAL SUPPLIES & OPERATION EXP	48,875.00	1,263.91	13,889.14	28.42	34,985.86
<b>CONTRACTUAL SERVICES</b>					
100-5-55-5255 VEHICLE INSURANCE	600.00	0.00	427.22	71.20	172.78
TOTAL CONTRACTUAL SERVICES	600.00	0.00	427.22	71.20	172.78
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-55-5300 COMPUTER SOFTWARE & SUPPORT	500.00	2.75	13.75	2.75	486.25
100-5-55-5350 TOOLS/EQUIPMENT & REPAIR	1,000.00	0.00	698.28	69.83	301.72
TOTAL MISCELLANEOUS OTHER EXP	1,500.00	2.75	712.03	47.47	787.97
<b>CAPITAL OUTLAY</b>					
100-5-55-5414 COMPUTERS	500.00	0.00	0.00	0.00	500.00
100-5-55-5455 IMPROV TO EXISTING PARK ASSETS	1,000.00	269.70	2,350.39	235.04	( 1,350.39)
100-5-55-5456 PLANTS FOR PARK AND ENTRANCES	2,000.00	0.00	0.00	0.00	2,000.00
100-5-55-5494 VEH FIN NOTE - DEBT SERVICE	785.00	0.00	0.00	0.00	785.00
100-5-55-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	4,285.00	269.70	2,350.39	54.85	1,934.61
<b>OTHER NON-DEPARTMENTAL</b>					
100-5-55-5512 PLAYGROUND MULCH & MAINT	8,500.00	0.00	0.00	0.00	8,500.00
100-5-55-5515 MAINTENANCE BUILDING	0.00	195.67	195.67	0.00	( 195.67)
TOTAL OTHER NON-DEPARTMENTAL	8,500.00	195.67	195.67	2.30	8,304.33
<b>TOTAL PARK DEPARTMENT</b>	<b>118,480.00</b>	<b>5,785.50</b>	<b>36,620.40</b>	<b>30.91</b>	<b>81,859.60</b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PUBLIC WORKS</b>					
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-65-5101 FAX / COPIER	0.00	0.00	0.00	0.00	0.00
100-5-65-5103 PRINTING & REPRODUCTION	0.00	0.00	0.00	0.00	0.00
100-5-65-5110 POSTAGE	0.00	0.00	0.00	0.00	0.00
100-5-65-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-65-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-65-5120 SUBSCRIPTIONS & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-5-65-5125 TRAVEL	0.00	0.00	0.00	0.00	0.00
100-5-65-5130 UTILITIES	7,000.00	846.45	4,047.31	57.82	2,952.69
100-5-65-5140 TELEPHONE	300.00	22.70	98.97	32.99	201.03
100-5-65-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-65-5158 OFFICE SUPPLIES	1,000.00	88.62	88.62	8.86	911.38
100-5-65-5171 Equipment Purchase	0.00	0.00	0.00	0.00	0.00
100-5-65-5180 SIGNS AND BARRICADES	0.00	0.00	3,159.20	0.00	( 3,159.20)
100-5-65-5191 MAINTENANCE	0.00	0.00	66.69	0.00	( 66.69)
TOTAL SUPPLIES & OPERATION EXP	8,300.00	957.77	7,460.79	89.89	839.21
<b>CONTRACTUAL SERVICES</b>					
100-5-65-5258 ACL EVENT	10,500.00	0.00	0.00	0.00	10,500.00
TOTAL CONTRACTUAL SERVICES	10,500.00	0.00	0.00	0.00	10,500.00
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-65-5355 STREET MAINTENANCE & REPAIRS	40,000.00	0.00	0.00	0.00	40,000.00
100-5-65-5381 ANIMAL CONTROL/DISPOSAL	250.00	0.00	0.00	0.00	250.00
TOTAL MISCELLANEOUS OTHER EXP	40,250.00	0.00	0.00	0.00	40,250.00
<b>CAPITAL OUTLAY</b>					
100-5-65-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>OTHER NON-DEPARTMENTAL</b>					
100-5-65-5515 MAINTENANCE BUILDING	7,500.00	571.14	1,101.76	14.69	6,398.24
TOTAL OTHER NON-DEPARTMENTAL	7,500.00	571.14	1,101.76	14.69	6,398.24
<b>TOTAL PUBLIC WORKS</b>	<b>66,550.00</b>	<b>1,528.91</b>	<b>8,562.55</b>	<b>12.87</b>	<b>57,987.45</b>
<b>TOTAL EXPENDITURES</b>	<b>3,459,648.00</b>	<b>172,591.07</b>	<b>1,174,290.80</b>	<b>33.94</b>	<b>2,285,357.20</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 101,665.00)</b>	<b>80,585.07</b>	<b>1,111,588.76</b>		<b>( 1,213,253.76)</b>

CITY OF ROLLINGWOOD  
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41.67% OF FISCAL YEAR

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PUBLIC WORKS</b>					
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-65-5101 FAX / COPIER	0.00	0.00	0.00	0.00	0.00
100-5-65-5103 PRINTING & REPRODUCTION	0.00	0.00	0.00	0.00	0.00
100-5-65-5110 POSTAGE	0.00	0.00	0.00	0.00	0.00
100-5-65-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
100-5-65-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
100-5-65-5120 SUBSCRIPTIONS & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-5-65-5125 TRAVEL	0.00	0.00	0.00	0.00	0.00
100-5-65-5130 UTILITIES	7,000.00	846.45	4,047.31	57.82	2,952.69
100-5-65-5140 TELEPHONE	300.00	22.70	98.97	32.99	201.03
100-5-65-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-65-5158 OFFICE SUPPLIES	1,000.00	88.62	88.62	8.86	911.38
100-5-65-5171 Equipment Purchase	0.00	0.00	0.00	0.00	0.00
100-5-65-5180 SIGNS AND BARRICADES	0.00	0.00	3,159.20	0.00	( 3,159.20)
100-5-65-5191 MAINTENANCE	0.00	0.00	66.69	0.00	( 66.69)
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>8,300.00</b>	<b>957.77</b>	<b>7,460.79</b>	<b>89.89</b>	<b>839.21</b>
<b>CONTRACTUAL SERVICES</b>					
100-5-65-5258 ACL EVENT	10,500.00	0.00	0.00	0.00	10,500.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>10,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,500.00</b>
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-65-5355 STREET MAINTENANCE & REPAIRS	40,000.00	0.00	0.00	0.00	40,000.00
100-5-65-5381 ANIMAL CONTROL/DISPOSAL	250.00	0.00	0.00	0.00	250.00
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>40,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,250.00</b>
<b>CAPITAL OUTLAY</b>					
100-5-65-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER NON-DEPARTMENTAL</b>					
100-5-65-5515 MAINTENANCE BUILDING	7,500.00	571.14	1,101.76	14.69	6,398.24
<b>TOTAL OTHER NON-DEPARTMENTAL</b>	<b>7,500.00</b>	<b>571.14</b>	<b>1,101.76</b>	<b>14.69</b>	<b>6,398.24</b>
<b>TOTAL PUBLIC WORKS</b>	<b>66,550.00</b>	<b>1,528.91</b>	<b>8,562.55</b>	<b>12.87</b>	<b>57,987.45</b>
<b>TOTAL EXPENDITURES</b>	<b>3,459,648.00</b>	<b>172,591.07</b>	<b>1,174,290.80</b>	<b>33.94</b>	<b>2,285,357.20</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 101,665.00)</b>	<b>80,585.07</b>	<b>1,111,588.76</b>		<b>( 1,213,253.76)</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

200-WATER FUND  
FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,505,250.00</u>	<u>62,937.82</u>	<u>810,277.09</u>	<u>53.83</u>	<u>694,972.91</u>
TOTAL REVENUES	<u>1,505,250.00</u>	<u>62,937.82</u>	<u>810,277.09</u>	<u>53.83</u>	<u>694,972.91</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,569,344.00</u>	<u>81,003.67</u>	<u>381,969.85</u>	<u>24.34</u>	<u>1,187,374.15</u>
TOTAL EXPENDITURES	<u>1,569,344.00</u>	<u>81,003.67</u>	<u>381,969.85</u>	<u>24.34</u>	<u>1,187,374.15</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 64,094.00)	( 18,065.85)	428,307.24		( 492,401.24)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

41.67% OF FISCAL YEAR

200-WATER FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>INVESTMENT INCOME</b>					
200-4-60-4400 INTEREST INCOME	1,000.00	273.27	1,427.18	142.72 (	427.18)
200-4-60-4401 INTEREST INCOME-CHECKING	250.00	107.64	370.44	148.18 (	120.44)
TOTAL INVESTMENT INCOME	1,250.00	380.91	1,797.62	143.81 (	547.62)
<b>MISCELLANEOUS REVENUE</b>					
200-4-60-4540 MISCELLANEOUS RECEIPTS	0.00	0.00	0.00	0.00	0.00
200-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
200-4-60-4579 Capital Lease Proceeds - Meter	0.00	0.00	324,645.00	0.00 (	324,645.00)
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	324,645.00	0.00 (	324,645.00)
<b>UTILITY REVENUE</b>					
200-4-60-4600 WATER SALES	1,500,000.00	62,049.71	482,205.15	32.15	1,017,794.85
200-4-60-4610 LATE CHARGES	3,000.00	507.20	1,593.32	53.11	1,406.68
200-4-60-4628 CONNECT FEE	1,000.00	0.00	0.00	0.00	1,000.00
200-4-60-4629 METER TESTING FEE	0.00	0.00	0.00	0.00	0.00
200-4-60-4640 OTHER SOURCES - BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
200-4-60-4641 OTHER SOURCES - BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY REVENUE	1,504,000.00	62,556.91	483,798.47	32.17	1,020,201.53
<b>OTHER REVENUE</b>					
200-4-60-4700 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
200-4-60-4718 TRANSFER FROM SR2014 DEBT SERV	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,505,250.00</b>	<b>62,937.82</b>	<b>810,241.09</b>	<b>53.83</b>	<b>695,008.91</b>
<b>TOTAL REVENUES</b>	<b>1,505,250.00</b>	<b>62,937.82</b>	<b>810,241.09</b>	<b>53.83</b>	<b>695,008.91</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

200-WATER FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>PERSONNEL</b>					
200-5-60-5000 SALARY	212,456.00	17,806.38	96,948.29	45.63	115,507.71
200-5-60-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
200-5-60-5006 OVERTIME/PLANNED OVERTIME	810.00	0.00	0.00	0.00	810.00
200-5-60-5007 STIPENDS/CERTIFICATIONS	15,521.00	0.00	0.00	0.00	15,521.00
200-5-60-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
200-5-60-5010 TRAINING	3,500.00	275.00	1,220.00	34.86	2,280.00
200-5-60-5020 HEALTH INSURANCE	25,000.00	1,732.34	7,432.50	29.73	17,567.50
200-5-60-5030 WORKERS COMP INSURANCE	4,600.00	0.00	4,466.34	97.09	133.66
200-5-60-5035 SOCIAL SECURITY/MEDICARE	17,502.00	2,048.98	7,416.54	42.38	10,085.46
200-5-60-5040 UNEMPLOYMENT COMP INSUR	250.00	9.76	39.37	15.75	210.63
200-5-60-5050 TX MUNICIPAL RETIREMENT SYS	29,742.00	3,473.90	11,114.25	37.37	18,627.75
200-5-60-5051 PENSION / OPEB	0.00	0.00	0.00	0.00	0.00
200-5-60-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>309,381.00</b>	<b>25,346.36</b>	<b>128,637.29</b>	<b>41.58</b>	<b>180,743.71</b>
<b>SUPPLIES &amp; OPERATION EXP</b>					
200-5-60-5101 FAX / COPIER	0.00	0.00	0.00	0.00	0.00
200-5-60-5103 PRINTING & REPRODUCTION	250.00	0.00	0.00	0.00	250.00
200-5-60-5105 TOOLS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
200-5-60-5110 POSTAGE	400.00	0.00	0.00	0.00	400.00
200-5-60-5114 COVID-19	0.00	0.00	0.00	0.00	0.00
200-5-60-5115 STORM RELATED EXPENSES	0.00	0.00	0.00	0.00	0.00
200-5-60-5120 SUBSCRIPTIONS & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
200-5-60-5125 TRAVEL	2,000.00	114.64	1,240.03	62.00	759.97
200-5-60-5140 TELEPHONE	500.00	37.82	164.94	32.99	335.06
200-5-60-5145 UNIFORMS & ACCESSORIES	1,000.00	0.00	206.99	20.70	793.01
200-5-60-5153 CREDIT CARD SERVICES	0.00	0.00	0.00	0.00	0.00
200-5-60-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
200-5-60-5158 OFFICE SUPPLIES	500.00	0.00	0.00	0.00	500.00
200-5-60-5165 Water Meter Test Fee	0.00	0.00	300.00	0.00	(300.00)
200-5-60-5166 MAINTENANCE & REPAIRS	40,000.00	255.30	593.40	1.48	39,406.60
200-5-60-5167 ADMINISTRATIVE FEES	65,000.00	0.00	0.00	0.00	65,000.00
200-5-60-5168 TRANSFER TO UTILITY BILLING	61,000.00	0.00	0.00	0.00	61,000.00
200-5-60-5171 EQUIPMENT	3,900.00	0.00	0.00	0.00	3,900.00
200-5-60-5175 SAFETY EQUIPMENT	375.00	0.00	173.09	46.16	201.91
200-5-60-5181 EQUIPMENT RENTAL	1,500.00	0.00	0.00	0.00	1,500.00
200-5-60-5190 MATERIALS	2,000.00	0.00	711.10	35.56	1,288.90
200-5-60-5193 METER REPLACEMENT	50,000.00	(1,340.00)	(2,440.00)	4.88-	52,440.00
200-5-60-5194 FIRE HYDRANT MAINT AND REPLACE	12,000.00	0.00	0.00	0.00	12,000.00
200-5-60-5195 VEHICLE OPERATIONS	4,000.00	239.99	695.69	17.39	3,304.31
200-5-60-5196 VEHICLE MAINT & REPAIRS	1,500.00	20.20	245.10	16.34	1,254.90
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>245,925.00</b>	<b>(672.05)</b>	<b>1,890.34</b>	<b>0.77</b>	<b>244,034.66</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

200-WATER FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CONTRACTUAL SERVICES</b>					
200-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
200-5-60-5210 LEGAL SERVICES	1,000.00	0.00	0.00	0.00	1,000.00
200-5-60-5219 UTILITY BILLING/COLLECTION	0.00	0.00	0.00	0.00	0.00
200-5-60-5232 UTILITY BILLING/COLLECT ADDNL	0.00	0.00	0.00	0.00	0.00
200-5-60-5233 CROSSROADS CONTRACT	81,000.00	6,750.00	27,000.00	33.33	54,000.00
200-5-60-5234 CROSSROADS EMERG/M&O REPAIRS	80,000.00	8,019.96	21,610.22	27.01	58,389.78
200-5-60-5241 EASEMENT IDENT & MAPPING	0.00	0.00	0.00	0.00	0.00
200-5-60-5255 VEHICLE INSURANCE	1,100.00	0.00	945.03	85.91	154.97
200-5-60-5270 ENGINEERING SERVICES	25,000.00	0.00	4,160.00	16.64	20,840.00
200-5-60-5271 RATE CONSULTING SERVICES	4,000.00	0.00	0.00	0.00	4,000.00
200-5-60-5272 WATER CIP	0.00	0.00	0.00	0.00	0.00
200-5-60-5276 PAYING AGENT FEES	800.00	0.00	0.00	0.00	800.00
200-5-60-5280 WATER PURCHASED	800,000.00	41,232.38	194,087.40	24.26	605,912.60
200-5-60-5296 TCEQ	3,000.00	0.00	1,504.30	50.14	1,495.70
200-5-60-5299 BOND INTEREST-SERIES 2014	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>995,900.00</b>	<b>56,002.34</b>	<b>249,306.95</b>	<b>25.03</b>	<b>746,593.05</b>
<b>MISCELLANEOUS OTHER EXP</b>					
200-5-60-5300 COMPUTER SOFTWARE & SUPPORT	750.00	4.12	20.60	2.75	729.40
200-5-60-5303 BOND ISSUANCE COST	0.00	0.00	0.00	0.00	0.00
200-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
200-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
200-5-60-5326 QUARTERLY GIS MAP UPDATE	10,000.00	98.25	592.40	5.92	9,407.60
200-5-60-5330 Water CIP Packages 1-4	0.00	0.00	0.00	0.00	0.00
200-5-60-5345 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
200-5-60-5350 TOOLS	3,750.00	224.65	1,522.27	40.59	2,227.73
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>14,500.00</b>	<b>327.02</b>	<b>2,135.27</b>	<b>14.73</b>	<b>12,364.73</b>
<b>CAPITAL OUTLAY</b>					
200-5-60-5414 COMPUTERS	500.00	0.00	0.00	0.00	500.00
200-5-60-5494 VEH FIN NOTE - DEBT SERVICE	3,138.00	0.00	0.00	0.00	3,138.00
200-5-60-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
200-5-60-5496 Meters Fin Note Debt Svc	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,638.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,638.00</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,569,344.00</b>	<b>81,003.67</b>	<b>381,969.85</b>	<b>24.34</b>	<b>1,187,374.15</b>
<b>TOTAL EXPENDITURES</b>	<b>1,569,344.00</b>	<b>81,003.67</b>	<b>381,969.85</b>	<b>24.34</b>	<b>1,187,374.15</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 64,094.00)</b>	<b>( 18,065.85)</b>	<b>428,271.24</b>		<b>( 492,365.24)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

301-STREET MAINTENANCE  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>150,250.00</u>	<u>25,438.43</u>	<u>96,201.13</u>	<u>64.03</u>	<u>54,048.87</u>
TOTAL REVENUES	<u>150,250.00</u>	<u>25,438.43</u>	<u>96,201.13</u>	<u>64.03</u>	<u>54,048.87</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>300,595.00</u>	<u>24,502.99</u>	<u>24,502.99</u>	<u>8.15</u>	<u>276,092.01</u>
TOTAL EXPENDITURES	<u>300,595.00</u>	<u>24,502.99</u>	<u>24,502.99</u>	<u>8.15</u>	<u>276,092.01</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 150,345.00)	935.44	71,698.14	(	222,043.14)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

301-STREET MAINTENANCE

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>TAXES</b>					
301-4-60-4039 STREET SALES TAX	150,000.00	25,394.95	96,016.33	64.01	53,983.67
TOTAL TAXES	<u>150,000.00</u>	<u>25,394.95</u>	<u>96,016.33</u>	<u>64.01</u>	<u>53,983.67</u>
<b>INVESTMENT INCOME</b>					
301-4-60-4400 INTEREST INCOME	250.00	43.48	184.80	73.92	65.20
TOTAL INVESTMENT INCOME	<u>250.00</u>	<u>43.48</u>	<u>184.80</u>	<u>73.92</u>	<u>65.20</u>
<b>MISCELLANEOUS REVENUE</b>					
301-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>OTHER REVENUE</b>					
301-4-60-4700 UNEXPENDED BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>150,250.00</b>	<b>25,438.43</b>	<b>96,201.13</b>	<b>64.03</b>	<b>54,048.87</b>
<b>TOTAL REVENUES</b>	<b><u>150,250.00</u></b>	<b><u>25,438.43</u></b>	<b><u>96,201.13</u></b>	<b><u>64.03</u></b>	<b><u>54,048.87</u></b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

301 STREET MAINTENANCE

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>CONTRACTUAL SERVICES</b>					
301-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS OTHER EXP</b>					
301-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
301-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
301-5-60-5345 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY</b>					
301-5-60-5469 TRANSFER TO STREET DEPARTMENT	300,595.00	24,502.99	24,502.99	8.15	276,092.01
TOTAL CAPITAL OUTLAY	300,595.00	24,502.99	24,502.99	8.15	276,092.01
<b>TOTAL NON-DEPARTMENTAL</b>	<b>300,595.00</b>	<b>24,502.99</b>	<b>24,502.99</b>	<b>8.15</b>	<b>276,092.01</b>
<b>TOTAL EXPENDITURES</b>	<b>300,595.00</b>	<b>24,502.99</b>	<b>24,502.99</b>	<b>8.15</b>	<b>276,092.01</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 150,345.00)</b>	<b>935.44</b>	<b>71,698.14</b>		<b>( 222,043.14)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

310 COURT SECURITY FUND  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
COURT	<u>1,600.00</u>	<u>97.63</u>	<u>1,398.80</u>	<u>87.43</u>	<u>201.20</u>
TOTAL REVENUES	<u>1,600.00</u>	<u>97.63</u>	<u>1,398.80</u>	<u>87.43</u>	<u>201.20</u>
<u>EXPENDITURE SUMMARY</u>					
COURT	<u>1,000.00</u>	<u>182.00</u>	<u>299.00</u>	<u>29.90</u>	<u>701.00</u>
TOTAL EXPENDITURES	<u>1,000.00</u>	<u>182.00</u>	<u>299.00</u>	<u>29.90</u>	<u>701.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	600.00 (	84.37)	1,099.80	(	499.80)

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

310-COURT SECURITY FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>COURT</b>					
<b>COURT REVENUE</b>					
310-4-50-4104 COURT SECURITY FEE	1,500.00	97.63	1,395.80	93.05	104.20
310-4-50-4105 MUNI COURT BLDG SECURITY	100.00	0.00	3.00	3.00	97.00
TOTAL COURT REVENUE	1,600.00	97.63	1,398.80	87.43	201.20
<b>INVESTMENT INCOME</b>					
310-4-50-4491 MUNI CT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COURT</b>	1,600.00	97.63	1,398.80	87.43	201.20
<b>TOTAL REVENUES</b>	1,600.00	97.63	1,398.80	87.43	201.20

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

310 COURT SECURITY FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>COURT</u>					
<u>MISCELLANEOUS OTHER EXP</u>					
310-5-50-5311 OFFICE SECURITY	1,000.00	182.00	299.00	29.90	701.00
TOTAL MISCELLANEOUS OTHER EXP	<u>1,000.00</u>	<u>182.00</u>	<u>299.00</u>	<u>29.90</u>	<u>701.00</u>
TOTAL COURT	1,000.00	182.00	299.00	29.90	701.00
TOTAL EXPENDITURES	<u>1,000.00</u>	<u>182.00</u>	<u>299.00</u>	<u>29.90</u>	<u>701.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	600.00 (	84.37)	1,099.80	(	499.80)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

320 COURT TECHNOLOGY FUND  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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REVENUE SUMMARY

COURT	<u>1,600.00</u>	<u>79.70</u>	<u>1,143.46</u>	<u>71.47</u>	<u>456.54</u>
TOTAL REVENUES	<u>1,600.00</u>	<u>79.70</u>	<u>1,143.46</u>	<u>71.47</u>	<u>456.54</u>

EXPENDITURE SUMMARY

COURT	<u>6,500.00</u>	<u>3,896.95</u>	<u>3,951.95</u>	<u>60.80</u>	<u>2,548.05</u>
TOTAL EXPENDITURES	<u>6,500.00</u>	<u>3,896.95</u>	<u>3,951.95</u>	<u>60.80</u>	<u>2,548.05</u>

REVENUES OVER/ (UNDER) EXPENDITURES	( 4,900.00)	( 3,817.25)	( 2,808.49)		( 2,091.51)
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CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

41.67% OF FISCAL YEAR

320 COURT TECHNOLOGY FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
COURT					
=====					
COURT REVENUE					
320-4-50-4102 COURT TECHNOLOGY FEE	1,500.00	79.70	1,143.46	76.23	356.54
320-4-50-4191 MUNI COURT TECHNOLOGY	100.00	0.00	0.00	0.00	100.00
TOTAL COURT REVENUE	<u>1,600.00</u>	<u>79.70</u>	<u>1,143.46</u>	<u>71.47</u>	<u>456.54</u>
<hr/>					
TOTAL COURT	1,600.00	79.70	1,143.46	71.47	456.54
<hr/>					
TOTAL REVENUES	<u>1,600.00</u>	<u>79.70</u>	<u>1,143.46</u>	<u>71.47</u>	<u>456.54</u>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

320 COURT TECHNOLOGY FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>COURT</b>					
=====					
<b>MISCELLANEOUS OTHER EXP</b>					
320-5-50-5300 COMPUTER SOFTWARE & SUPPORT	5,000.00	3,896.95	3,951.95	79.04	1,048.05
TOTAL MISCELLANEOUS OTHER EXP	<u>5,000.00</u>	<u>3,896.95</u>	<u>3,951.95</u>	<u>79.04</u>	<u>1,048.05</u>
<b>CAPITAL OUTLAY</b>					
320-5-50-5414 COMPUTERS	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL CAPITAL OUTLAY	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>
<b>TOTAL COURT</b>	<b>6,500.00</b>	<b>3,896.95</b>	<b>3,951.95</b>	<b>60.80</b>	<b>2,548.05</b>
<b>TOTAL EXPENDITURES</b>	<b><u>6,500.00</u></b>	<b><u>3,896.95</u></b>	<b><u>3,951.95</u></b>	<b><u>60.80</u></b>	<b><u>2,548.05</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 4,900.00)</b>	<b>( 3,817.25)</b>	<b>( 2,808.49)</b>		<b>( 2,091.51)</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

330 COURT EFFICIENCY FUND  
FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
COURT	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL REVENUES	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
<u>EXPENDITURE SUMMARY</u>					
COURT	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00		0.00



CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

330 COURT EFFICIENCY FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
COURT =====					
COURT REVENUE					
330-4-50-4110 ADMINISTRATIVE COURT FEES	100.00	0.00	0.00	0.00	100.00
TOTAL COURT REVENUE	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
<hr/>					
TOTAL COURT	100.00	0.00	0.00	0.00	100.00
<hr/>					
TOTAL REVENUES	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

330 EFFICIENCY FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>COURT</b>					
<b>SUPPLIES &amp; OPERATION EXP</b>					
330-5-50-5158 OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00
TOTAL SUPPLIES & OPERATION EXP	100.00	0.00	0.00	0.00	100.00
<b>TOTAL COURT</b>	100.00	0.00	0.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>	100.00	0.00	0.00	0.00	100.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

430-DEBT SERVICE FUND 2014  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>199,850.00</u>	<u>7,665.95</u>	<u>198,392.41</u>	<u>99.27</u>	<u>1,457.59</u>
TOTAL REVENUES	<u>199,850.00</u>	<u>7,665.95</u>	<u>198,392.41</u>	<u>99.27</u>	<u>1,457.59</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>199,350.00</u>	<u>0.00</u>	<u>29,675.00</u>	<u>14.89</u>	<u>169,675.00</u>
TOTAL EXPENDITURES	<u>199,350.00</u>	<u>0.00</u>	<u>29,675.00</u>	<u>14.89</u>	<u>169,675.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	500.00	7,665.95	168,717.41	(	168,217.41)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

430-DEBT SERVICE FUND 2014

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>TAXES</b>					
430-4-60-4020 PENALTY & INTEREST ON TAXES	500.00	173.14	191.89	38.38	308.11
430-4-60-4031 PROPERTY TAX-DEBT SERVICE FD	198,950.00	7,492.81	198,200.52	99.62	749.48
TOTAL TAXES	<u>199,450.00</u>	<u>7,665.95</u>	<u>198,392.41</u>	<u>99.47</u>	<u>1,057.59</u>
<b>MISCELLANEOUS REVENUE</b>					
430-4-60-4577 TRSF FROM STREETS-PAYING AGENT	400.00	0.00	0.00	0.00	400.00
430-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	<u>400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>199,850.00</b>	<b>7,665.95</b>	<b>198,392.41</b>	<b>99.27</b>	<b>1,457.59</b>
<b>TOTAL REVENUES</b>	<b><u>199,850.00</u></b>	<b><u>7,665.95</u></b>	<b><u>198,392.41</u></b>	<b><u>99.27</u></b>	<b><u>1,457.59</u></b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

430 - WATER SERVICE FUND 2014

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>CONTRACTUAL SERVICES</b>					
430-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
430-5-60-5276 PAYING AGENT FEES	400.00	0.00	200.00	50.00	200.00
430-5-60-5298 BOND PRINCIPAL - SERIES 2014	140,000.00	0.00	0.00	0.00	140,000.00
430-5-60-5299 BOND INTEREST - SERIES 2014	58,950.00	0.00	29,475.00	50.00	29,475.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>199,350.00</b>	<b>0.00</b>	<b>29,675.00</b>	<b>14.89</b>	<b>169,675.00</b>
<b>MISCELLANEOUS OTHER EXP</b>					
430-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
430-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
430-5-60-5345 Depreciation Expense	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL OUTLAY</b>					
430-5-60-5461 TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>199,350.00</b>	<b>0.00</b>	<b>29,675.00</b>	<b>14.89</b>	<b>169,675.00</b>
<b>TOTAL EXPENDITURES</b>	<b>199,350.00</b>	<b>0.00</b>	<b>29,675.00</b>	<b>14.89</b>	<b>169,675.00</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>500.00</b>	<b>7,665.95</b>	<b>168,717.41</b>		<b>( 168,217.41)</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 29TH, 2024

450 DEBT SERVICE FUND 2019  
FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>717,050.00</u>	<u>27,711.91</u>	<u>713,709.68</u>	<u>99.53</u>	<u>3,340.32</u>
TOTAL REVENUES	<u>717,050.00</u>	<u>27,711.91</u>	<u>713,709.68</u>	<u>99.53</u>	<u>3,340.32</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>716,050.00</u>	<u>0.00</u>	<u>145,525.00</u>	<u>20.32</u>	<u>570,525.00</u>
TOTAL EXPENDITURES	<u>716,050.00</u>	<u>0.00</u>	<u>145,525.00</u>	<u>20.32</u>	<u>570,525.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,000.00	27,711.91	568,184.68	(	567,184.68)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

450 Page 191 WICE FUND 2019

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>TAXES</b>					
450-4-60-4020 PENALTY & INTEREST ON TAXES	1,000.00	619.86	654.53	65.45	345.47
450-4-60-4031 PROPERTY TAX-DEBT SERVICE FD	715,650.00	27,092.05	713,055.15	99.64	2,594.85
<b>TOTAL TAXES</b>	<b>716,650.00</b>	<b>27,711.91</b>	<b>713,709.68</b>	<b>99.59</b>	<b>2,940.32</b>
<b>MISCELLANEOUS REVENUE</b>					
450-4-60-4573 TRSF FROM WASTEWATER-PAY AGENT	400.00	0.00	0.00	0.00	400.00
450-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>717,050.00</b>	<b>27,711.91</b>	<b>713,709.68</b>	<b>99.53</b>	<b>3,340.32</b>
<b>TOTAL REVENUES</b>	<b>717,050.00</b>	<b>27,711.91</b>	<b>713,709.68</b>	<b>99.53</b>	<b>3,340.32</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

450 Page 192 FICE FUND 2019

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>CONTRACTUAL SERVICES</b>					
450-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
450-5-60-5207 BOND PRINCIPAL-SERIES 2019	425,000.00	0.00	0.00	0.00	425,000.00
450-5-60-5208 BOND INTEREST - SERIES 2019	290,650.00	0.00	145,325.00	50.00	145,325.00
450-5-60-5276 PAYING AGENT FEES	400.00	0.00	200.00	50.00	200.00
TOTAL CONTRACTUAL SERVICES	716,050.00	0.00	145,525.00	20.32	570,525.00
<b>MISCELLANEOUS OTHER EXP</b>					
450-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
450-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
450-5-60-5345 Depreciation Expense	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY</b>					
450-5-60-5462 TRANSFER OUT TO WASTEWATER FD	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>716,050.00</b>	<b>0.00</b>	<b>145,525.00</b>	<b>20.32</b>	<b>570,525.00</b>
<b>TOTAL EXPENDITURES</b>	<b>716,050.00</b>	<b>0.00</b>	<b>145,525.00</b>	<b>20.32</b>	<b>570,525.00</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>1,000.00</b>	<b>27,711.91</b>	<b>568,184.68</b>		<b>( 567,184.68)</b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

460 DEBT SERVICE FUND 2020  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>316,520.00</u>	<u>12,151.87</u>	<u>314,390.30</u>	<u>99.33</u>	<u>2,129.70</u>
TOTAL REVENUES	<u>316,520.00</u>	<u>12,151.87</u>	<u>314,390.30</u>	<u>99.33</u>	<u>2,129.70</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>315,520.00</u>	<u>0.00</u>	<u>10,140.00</u>	<u>3.21</u>	<u>305,380.00</u>
TOTAL EXPENDITURES	<u>315,520.00</u>	<u>0.00</u>	<u>10,140.00</u>	<u>3.21</u>	<u>305,380.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,000.00	12,151.87	304,250.30	(	303,250.30)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

460 DEBT SERVICE FUND 2020

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>TAXES</b>					
460-4-60-4020 PENALTY & INTEREST ON TAXES	1,000.00	274.55	300.14	30.01	699.86
460-4-60-4031 PROPERTY TAX-DEBT SERVICE FD	315,280.00	11,877.32	314,090.16	99.62	1,189.84
<b>TOTAL TAXES</b>	<b>316,280.00</b>	<b>12,151.87</b>	<b>314,390.30</b>	<b>99.40</b>	<b>1,889.70</b>
<b>MISCELLANEOUS REVENUE</b>					
460-4-60-4573 TRSF FROM WASTEWATER-PAY AGENT	240.00	0.00	0.00	0.00	240.00
460-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>240.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240.00</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>316,520.00</b>	<b>12,151.87</b>	<b>314,390.30</b>	<b>99.33</b>	<b>2,129.70</b>
<b>TOTAL REVENUES</b>	<b>316,520.00</b>	<b>12,151.87</b>	<b>314,390.30</b>	<b>99.33</b>	<b>2,129.70</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

460 DEBT SERVICE FUND 2020

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>CONTRACTUAL SERVICES</b>					
460-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
460-5-60-5248 DEBT SERVICE INTEREST TAX NOTE	20,280.00	0.00	10,140.00	50.00	10,140.00
460-5-60-5249 DEBT SERVICE PRINCIPAL TAX NTS	295,000.00	0.00	0.00	0.00	295,000.00
460-5-60-5276 PAYING AGENT FEES	240.00	0.00	0.00	0.00	240.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>315,520.00</b>	<b>0.00</b>	<b>10,140.00</b>	<b>3.21</b>	<b>305,380.00</b>
<b>MISCELLANEOUS OTHER EXP</b>					
460-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
460-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
460-5-60-5345 Depreciation Expense	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>315,520.00</b>	<b>0.00</b>	<b>10,140.00</b>	<b>3.21</b>	<b>305,380.00</b>
<b>TOTAL EXPENDITURES</b>	<b>315,520.00</b>	<b>0.00</b>	<b>10,140.00</b>	<b>3.21</b>	<b>305,380.00</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>1,000.00</b>	<b>12,151.87</b>	<b>304,250.30</b>		<b>( 303,250.30)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

470 DEBT SERVICE FUND 2023  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	<u>237,383.00</u>	<u>9,195.17</u>	<u>235,374.58</u>	<u>99.15</u>	<u>2,008.42</u>
TOTAL REVENUES	<u>237,383.00</u>	<u>9,195.17</u>	<u>235,374.58</u>	<u>99.15</u>	<u>2,008.42</u>
<u>EXPENDITURE SUMMARY</u>					
NON DEPARTMENTAL	<u>236,383.00</u>	<u>0.00</u>	<u>80,195.62</u>	<u>33.93</u>	<u>156,187.38</u>
TOTAL EXPENDITURES	<u>236,383.00</u>	<u>0.00</u>	<u>80,195.62</u>	<u>33.93</u>	<u>156,187.38</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,000.00	9,195.17	155,178.96	(	154,178.96)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

470 DEBT SERVICE FUND 2023

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON DEPARTMENTAL</b>					
<b>TAXES</b>					
470-4-60-4020 PENALTY AND INTEREST ON TAXES	1,000.00	202.85	203.19	20.32	796.81
470-4-60-4031 PROPERTY TAX - DEBT SERVICE FD	235,983.00	8,992.32	235,171.39	99.66	811.61
TOTAL TAXES	<u>236,983.00</u>	<u>9,195.17</u>	<u>235,374.58</u>	<u>99.32</u>	<u>1,608.42</u>
<b>MISCELLANEOUS REVENUE</b>					
470-4-60-4572 TRSF FROM WATER - PAY AGENT	400.00	0.00	0.00	0.00	400.00
TOTAL MISCELLANEOUS REVENUE	<u>400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>
<b>TOTAL NON DEPARTMENTAL</b>	<b>237,383.00</b>	<b>9,195.17</b>	<b>235,374.58</b>	<b>99.15</b>	<b>2,008.42</b>
<b>TOTAL REVENUES</b>	<b><u>237,383.00</u></b>	<b><u>9,195.17</u></b>	<b><u>235,374.58</u></b>	<b><u>99.15</u></b>	<b><u>2,008.42</u></b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

470 WASTE FUND 2023

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON DEPARTMENTAL</b>					
<b>CONTRACTUAL SERVICES</b>					
470-5-60-5209 BOND PRINCIPAL - SERIES 2023	65,000.00	0.00	0.00	0.00	65,000.00
470-5-60-5210 BOND INTEREST - SERIES 2023	170,983.00	0.00	80,195.62	46.90	90,787.38
470-5-60-5276 PAYING AGENT FEES	400.00	0.00	0.00	0.00	400.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>236,383.00</b>	<b>0.00</b>	<b>80,195.62</b>	<b>33.93</b>	<b>156,187.38</b>
<b>TOTAL NON DEPARTMENTAL</b>	<b>236,383.00</b>	<b>0.00</b>	<b>80,195.62</b>	<b>33.93</b>	<b>156,187.38</b>
<b>TOTAL EXPENDITURES</b>	<b>236,383.00</b>	<b>0.00</b>	<b>80,195.62</b>	<b>33.93</b>	<b>156,187.38</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>1,000.00</b>	<b>9,195.17</b>	<b>155,178.96</b>		<b>( 154,178.96)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

701-CAPITAL PROJECTS FUND  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
NON-DEPARTMENTAL	0.00	292.35	1,534.61	0.00	( 1,534.61)
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>292.35</b>	<b>1,534.61</b>	<b>0.00</b>	<b>( 1,534.61)</b>
<u>EXPENDITURE SUMMARY</u>					
CAPITAL IMPROVEMENTS	3,375,535.00	260.00	32,907.75	0.97	3,342,627.25
NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>3,375,535.00</b>	<b>260.00</b>	<b>32,907.75</b>	<b>0.97</b>	<b>3,342,627.25</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 3,375,535.00)</b>	<b>32.35</b>	<b>( 31,373.14)</b>		<b>( 3,344,161.86)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

41.67% OF FISCAL YEAR

701-CAPITAL PROJECTS FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CAPITAL IMPROVEMENTS</b>					
<b>UTILITY REVENUE</b>					
701-4-35-4640 OTHER SOURCES - BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
701-4-35-4641 OTHER SOURCES - BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL UTILITY REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NON-DEPARTMENTAL</b>					
<b>INVESTMENT INCOME</b>					
701-4-60-4401 INTEREST INCOME - GO BONDS	0.00	292.35	1,534.61	0.00 (	1,534.61)
<b>TOTAL INVESTMENT INCOME</b>	<b>0.00</b>	<b>292.35</b>	<b>1,534.61</b>	<b>0.00 (</b>	<b>1,534.61)</b>
<b>MISCELLANEOUS REVENUE</b>					
701-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>UTILITY REVENUE</b>					
701-4-60-4640 OTHER SOURCES - BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
701-4-60-4641 OTHER SOURCES - BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL UTILITY REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>0.00</b>	<b>292.35</b>	<b>1,534.61</b>	<b>0.00 (</b>	<b>1,534.61)</b>
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>292.35</b>	<b>1,534.61</b>	<b>0.00 (</b>	<b>1,534.61)</b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

701 ~~GENERAL~~ PROJECTS FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CAPITAL IMPROVEMENTS</b>					
=====					
<b>MISCELLANEOUS OTHER EXP</b>					
701-5-35-5303 BOND ISSUANCE COST	0.00	0.00	0.00	0.00	0.00
701-5-35-5330 WATER CIP PACKAGES 1-4	3,375,535.00	260.00	32,907.75	0.97	3,342,627.25
TOTAL MISCELLANEOUS OTHER EXP	<u>3,375,535.00</u>	<u>260.00</u>	<u>32,907.75</u>	<u>0.97</u>	<u>3,342,627.25</u>
TOTAL CAPITAL IMPROVEMENTS	3,375,535.00	260.00	32,907.75	0.97	3,342,627.25
<b>NON-DEPARTMENTAL</b>					
=====					
<b>CONTRACTUAL SERVICES</b>					
701-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>MISCELLANEOUS OTHER EXP</b>					
701-5-60-5303 BOND ISSUANCE COST	0.00	0.00	0.00	0.00	0.00
701-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
701-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
701-5-60-5345 Depreciation Expense	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	<u>3,375,535.00</u>	<u>260.00</u>	<u>32,907.75</u>	<u>0.97</u>	<u>3,342,627.25</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 3,375,535.00)	32.35	( 31,373.14)		( 3,344,161.86)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

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702 FUND  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CAPITAL IMPROVEMENTS	<u>60,900.00</u>	<u>3,377.50</u>	<u>21,795.00</u>	<u>35.79</u>	<u>39,105.00</u>
TOTAL REVENUES	<u>60,900.00</u>	<u>3,377.50</u>	<u>21,795.00</u>	<u>35.79</u>	<u>39,105.00</u>
<u>EXPENDITURE SUMMARY</u>					
CAPITAL IMPROVEMENTS	<u>68,000.00</u>	<u>130.00</u>	<u>34,627.29</u>	<u>50.92</u>	<u>33,372.71</u>
TOTAL EXPENDITURES	<u>68,000.00</u>	<u>130.00</u>	<u>34,627.29</u>	<u>50.92</u>	<u>33,372.71</u>
REVENUES OVER/ (UNDER) EXPENDITURES	( 7,100.00)	3,247.50	( 12,832.29)		5,732.29

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

702 FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CAPITAL IMPROVEMENTS</b>					
<b>CHARGE FOR SERVICES</b>					
702-4-35-4221 RSDP ZONE 7	100.00	0.00	0.00	0.00	100.00
702-4-35-4222 RSDP ZONE 1	100.00	0.00	0.00	0.00	100.00
702-4-35-4223 RSDP ZONE 2	100.00	0.00	0.00	0.00	100.00
702-4-35-4224 RSDP ZONE 8	100.00	0.00	0.00	0.00	100.00
702-4-35-4225 RSDP ZONE 5	100.00	0.00	0.00	0.00	100.00
702-4-35-4226 RSDP ZONE 3	100.00	0.00	0.00	0.00	100.00
702-4-35-4227 RSDP ZONE4	100.00	0.00	0.00	0.00	100.00
702-4-35-4228 RSDP ZONE 6	100.00	0.00	0.00	0.00	100.00
702-4-35-4229 RSDP ZONE 9	100.00	0.00	0.00	0.00	100.00
TOTAL CHARGE FOR SERVICES	900.00	0.00	0.00	0.00	900.00
<b>LICENSE &amp; PERMITS</b>					
702-4-35-4309 Site Drainage Inspect Fee	0.00	0.00	0.00	0.00	0.00
702-4-35-4360 DRAINAGE REVIEW REVENUE	60,000.00	3,377.50	21,795.00	36.33	38,205.00
TOTAL LICENSE & PERMITS	60,000.00	3,377.50	21,795.00	36.33	38,205.00
<b>MISCELLANEOUS REVENUE</b>					
702-4-35-4500 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
702-4-35-4578 FUND BALANCE TRANSFER-IN	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>60,900.00</b>	<b>3,377.50</b>	<b>21,795.00</b>	<b>35.79</b>	<b>39,105.00</b>
<b>TOTAL REVENUES</b>	<b>60,900.00</b>	<b>3,377.50</b>	<b>21,795.00</b>	<b>35.79</b>	<b>39,105.00</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

702 FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CAPITAL IMPROVEMENTS</b>					
<b>CONTRACTUAL SERVICES</b>					
702-5-35-5203 Final Site Drainage Inspection	0.00	0.00	0.00	0.00	0.00
702-5-35-5221 NIXON PLEASANT DRAINAGE IMPROV	0.00	65.00	1,618.00	0.00 (	1,618.00)
702-5-35-5222 HUBBARD-HATLEY-PICKWICK DRAIN	0.00	65.00	13,634.29	0.00 (	13,634.29)
702-5-35-5259 PROJECT MANAGEMENT	0.00	0.00	0.00	0.00	0.00
702-5-35-5270 ENGINEERING SERVICES	60,000.00	0.00	15,035.00	25.06	44,965.00
702-5-35-5274 NIXON PLEASANT DRAINAGE IMPROV	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>60,000.00</b>	<b>130.00</b>	<b>30,287.29</b>	<b>50.48</b>	<b>29,712.71</b>
<b>CAPITAL OUTLAY</b>					
702-5-35-5407 DRAINAGE EXPENDITURES ZONE 7	0.00	0.00	0.00	0.00	0.00
702-5-35-5485 MS-4 EXPENDITURES	8,000.00	0.00	4,340.00	54.25	3,660.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,000.00</b>	<b>0.00</b>	<b>4,340.00</b>	<b>54.25</b>	<b>3,660.00</b>
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>68,000.00</b>	<b>130.00</b>	<b>34,627.29</b>	<b>50.92</b>	<b>33,372.71</b>
<b>TOTAL EXPENDITURES</b>	<b>68,000.00</b>	<b>130.00</b>	<b>34,627.29</b>	<b>50.92</b>	<b>33,372.71</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 7,100.00)</b>	<b>3,247.50</b>	<b>( 12,832.29)</b>		<b>5,732.29</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

800-WASTE WATER FUND  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	1,026,054.00	89,881.25	780,838.85	76.10	245,215.15
TOTAL REVENUES	1,026,054.00	89,881.25	780,838.85	76.10	245,215.15
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,111,873.00	88,640.62	400,339.35	36.01	711,533.65
TOTAL EXPENDITURES	1,111,873.00	88,640.62	400,339.35	36.01	711,533.65
REVENUES OVER/ (UNDER) EXPENDITURES	( 85,819.00)	1,240.63	380,499.50		( 466,318.50)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

800 PER FUND

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>INVESTMENT INCOME</b>					
800-4-60-4400 INTEREST INCOME	10,000.00	1,369.92	7,154.57	71.55	2,845.43
800-4-60-4401 INTEREST INCOME-CHECKING	250.00	59.21	164.68	65.87	85.32
<b>TOTAL INVESTMENT INCOME</b>	<b>10,250.00</b>	<b>1,429.13</b>	<b>7,319.25</b>	<b>71.41</b>	<b>2,930.75</b>
<b>MISCELLANEOUS REVENUE</b>					
800-4-60-4565 GRANT REVENUES	0.00	0.00	0.00	0.00	0.00
800-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
800-4-60-4579 Capital Lease Proceeds - Meter	0.00	0.00	324,645.00	0.00	( 324,645.00)
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>324,645.00</b>	<b>0.00</b>	<b>( 324,645.00)</b>
<b>UTILITY REVENUE</b>					
800-4-60-4620 WASTEWATER	900,000.00	79,103.86	402,134.30	44.68	497,865.70
800-4-60-4628 CONNECT FEE	3,500.00	0.00	0.00	0.00	3,500.00
<b>TOTAL UTILITY REVENUE</b>	<b>903,500.00</b>	<b>79,103.86</b>	<b>402,134.30</b>	<b>44.51</b>	<b>501,365.70</b>
<b>OTHER REVENUE</b>					
800-4-60-4700 UNEXPENDED BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00
800-4-60-4706 INDUSTRIAL WASTE SURCHARGE	14,144.00	1,168.74	5,843.70	41.32	8,300.30
800-4-60-4709 PUD WASTEWATER SURCHARGE	98,160.00	8,179.52	40,896.60	41.66	57,263.40
800-4-60-4732 TRANSFER FROM 2012 DEBT SVC-FD	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER REVENUE</b>	<b>112,304.00</b>	<b>9,348.26</b>	<b>46,740.30</b>	<b>41.62</b>	<b>65,563.70</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,026,054.00</b>	<b>89,881.25</b>	<b>780,838.85</b>	<b>76.10</b>	<b>245,215.15</b>
<b>TOTAL REVENUES</b>	<b>1,026,054.00</b>	<b>89,881.25</b>	<b>780,838.85</b>	<b>76.10</b>	<b>245,215.15</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

800 PER FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-DEPARTMENTAL</b>					
<b>PERSONNEL</b>					
800-5-60-5000 SALARY	212,456.00	17,806.38	96,948.29	45.63	115,507.71
800-5-60-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
800-5-60-5006 OVERTIME/PLANNED OVERTIME	810.00	0.00	0.00	0.00	810.00
800-5-60-5007 STIPENDS/CERTIFICATIONS	15,521.00	0.00	0.00	0.00	15,521.00
800-5-60-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
800-5-60-5010 TRAINING	2,500.00	0.00	111.00	4.44	2,389.00
800-5-60-5020 HEALTH INSURANCE	25,000.00	1,732.34	7,432.50	29.73	17,567.50
800-5-60-5030 WORKERS COMP INSURANCE	4,600.00	0.00	4,466.35	97.09	133.65
800-5-60-5035 SOCIAL SECURITY/MEDICARE	17,502.00	2,048.98	7,416.54	42.38	10,085.46
800-5-60-5040 UNEMPLOYMENT COMP INSUR	250.00	9.76	39.37	15.75	210.63
800-5-60-5050 TX MUNICIPAL RETIREMENT SYS	29,742.00	3,473.90	11,114.25	37.37	18,627.75
800-5-60-5051 PENSION / OPEB	0.00	0.00	0.00	0.00	0.00
800-5-60-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	308,381.00	25,071.36	127,528.30	41.35	180,852.70
<b>SUPPLIES &amp; OPERATION EXP</b>					
800-5-60-5103 PRINTING & REPRODUCTION	200.00	0.00	0.00	0.00	200.00
800-5-60-5125 TRAVEL	2,500.00	395.00	395.00	15.80	2,105.00
800-5-60-5130 UTILITIES	42,500.00	5,517.39	21,247.20	49.99	21,252.80
800-5-60-5145 UNIFORMS & ACCESSORIES	1,500.00	0.00	401.16	26.74	1,098.84
800-5-60-5163 GRINDER PUMP MAINT/REPLACEMENT	20,000.00	11,617.06	20,124.81	100.62	124.81
800-5-60-5166 MAINTENANCE & REPAIRS	30,000.00	2,300.62	12,530.30	41.77	17,469.70
800-5-60-5167 ADMINISTRATIVE FEES	40,000.00	0.00	0.00	0.00	40,000.00
800-5-60-5168 TRANSFER TO UTILITY BILLING	61,000.00	0.00	0.00	0.00	61,000.00
800-5-60-5171 EQUIPMENT	3,900.00	0.00	337.50	8.65	3,562.50
800-5-60-5172 SAFETY EQUIPMENT	375.00	70.28	161.72	43.13	213.28
800-5-60-5193 METER REPLACEMENT	50,000.00	0.00	0.00	0.00	50,000.00
800-5-60-5195 VEHICLE OPERATIONS	2,000.00	326.75	782.44	39.12	1,217.56
TOTAL SUPPLIES & OPERATION EXP	253,975.00	20,227.10	55,980.13	22.04	197,994.87
<b>CONTRACTUAL SERVICES</b>					
800-5-60-5200 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
800-5-60-5210 LEGAL SERVICES	1,000.00	0.00	0.00	0.00	1,000.00
800-5-60-5218 ANNUAL TELEVISIONING/SMOKE TEST	32,500.00	0.00	32,500.00	100.00	0.00
800-5-60-5219 UTILITY BILLING/COLLECTIONE	0.00	0.00	0.00	0.00	0.00
800-5-60-5232 UTILITY BILLING-COLLECT ADDNL	0.00	0.00	0.00	0.00	0.00
800-5-60-5233 CROSSROADS CONTRACT	97,980.00	8,165.00	32,660.00	33.33	65,320.00
800-5-60-5234 CROSSROADS EMERG/M&O REPAIRS	40,000.00	4,527.26	34,895.66	87.24	5,104.34
800-5-60-5240 INSURANCE - PROP & GEN LIAB	450.00	0.00	425.32	94.52	24.68
800-5-60-5255 VEHICLE INSURANCE	1,850.00	0.00	1,589.36	85.91	260.64
800-5-60-5270 ENGINEERING SERVICES	10,000.00	0.00	237.50	2.38	9,762.50
800-5-60-5271 RATE CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00
800-5-60-5290 WASTEWATER FEES	335,000.00	28,475.64	107,406.69	32.06	227,593.31
800-5-60-5292 INDUSTRIAL WASTE SURCHARGES	14,100.00	1,392.56	5,570.24	39.51	8,529.76
TOTAL CONTRACTUAL SERVICES	532,880.00	42,560.46	215,284.77	40.40	317,595.23

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

800 PER FUND

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>MISCELLANEOUS OTHER EXP</b>					
800-5-60-5300 COMPUTER SOFTWARE & SUPPORT	1,000.00	0.00	0.00	0.00	1,000.00
800-5-60-5323 LIFT STATION INSPECT, EMERGENC	0.00	0.00	0.00	0.00	0.00
800-5-60-5324 VALVE MANHOLE GPS MAPPING PROG	0.00	0.00	0.00	0.00	0.00
800-5-60-5325 CCTV INSPECTION AND PIPE CLEAN	0.00	0.00	0.00	0.00	0.00
800-5-60-5326 QUARTERLY GIS MAP UPDATE	10,000.00	98.25	592.40	5.92	9,407.60
800-5-60-5342 DEBT SERVICE - 2012A INTEREST	0.00	0.00	0.00	0.00	0.00
800-5-60-5345 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
800-5-60-5350 TOOLS	2,000.00	683.45	812.45	40.62	1,187.55
TOTAL MISCELLANEOUS OTHER EXP	<u>13,000.00</u>	<u>781.70</u>	<u>1,404.85</u>	<u>10.81</u>	<u>11,595.15</u>
<b>CAPITAL OUTLAY</b>					
800-5-60-5414 COMPUTERS	500.00	0.00	0.00	0.00	500.00
800-5-60-5494 VEH FIN NOTE - DEBT SERVICE	3,137.00	0.00	0.00	0.00	3,137.00
800-5-60-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
800-5-60-5496 LIFT STATION AUTOMATION	0.00	0.00	85.50	0.00 (	85.50)
800-5-60-5497 LIFT STATION EMERGENCY POWER	0.00	0.00	55.80	0.00 (	55.80)
800-5-60-5498 Meters Fin Note - Debt Svc	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	<u>3,637.00</u>	<u>0.00</u>	<u>141.30</u>	<u>3.89</u>	<u>3,495.70</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,111,873.00</b>	<b>88,640.62</b>	<b>400,339.35</b>	<b>36.01</b>	<b>711,533.65</b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,111,873.00</u></b>	<b><u>88,640.62</u></b>	<b><u>400,339.35</u></b>	<b><u>36.01</u></b>	<b><u>711,533.65</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 85,819.00)</b>	<b>1,240.63</b>	<b>380,499.50</b>	<b>( 466,318.50)</b>	



100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
100-1000	CLAIM ON POOLED CASH	2,896,778.58	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,007,605.16	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)	
100-1030	TEX-POOL	345,145.37	
100-1050	NEW CASH	0.00	
100-1131	NET PENSION ASSET	0.00	
100-1141	DEFERRED OUTFLOWS OF RESOURCES	0.00	
100-1142	DEFERRED OUTFLOWS - OPEB	0.00	
100-1200	ACCOUNTS RECEIVABLE	0.00	
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00	
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	( 2,616.10)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	3,083.15	
100-1222	DUE FROM WATER FUND	0.00	
100-1230	TAXES RECEIVABLE - GENERAL	26,284.56	
100-1250	DUE FROM VENDORS	0.00	
100-1350	SALES TAX RECEIVABLE	119,331.09	
			<u>5,394,861.81</u>
	<b>TOTAL ASSETS</b>		<u>5,394,861.81</u>

<b>LIABILITIES</b>			
=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	826.55	
100-2010	HEALTH INSURANCE PAYABLE	( 21,667.79)	
100-2012	AFLAC INSURANCE PAYABLE	( 149.17)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,197.11	
100-2020	FEDERAL WR PAYABLE	0.09	
100-2030	UNEMPLOYMENT TAX PAYABLE	( 3,581.32)	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	( 2,914.11)	
100-2050	APPEARANCE BOND RESERVE	( 1,591.64)	
100-2055	OMNIBASE PAYABLE	( 116.69)	
100-2060	RETIREMENT PAYOUT RESERVE	37,977.07	
100-2070	DEFERRED REVENUE	4,281.02	
100-2075	CHILD SUPPORT GARNISHMENT	0.72	
100-2080	TMRS RETIREMENT WITHHELD	( 1,503.12)	
100-2110	COMPENSATED ABSENCE PAY	0.00	
100-2115	WAGES PAYABLE	19,090.00	
100-2117	UNCLAIMED PROPERTY	0.00	
100-2122	ACCRUED INTEREST PAYABLE	0.00	
100-2132	MY PARK DAY	0.00	
100-2137	PARK PET PAVERS	0.00	
100-2138	TAX NOTES PAYABLE-SR 2020	0.00	
100-2139	DEFERRED REV-LEOSE FUNDS	1,799.01	
100-2140	VEHICLE FINANCING NOTES	0.00	

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2141	ARPA DEFERRED REVENUE	61,702.32	
100-2249	DEFERRED REV-FIELD RENTAL	33,660.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,668.46	
100-2253	DUE TO 2023 BOND ISSUE	5,305.10	
100-2300	DUE TO DRAINAGE FUND	69,387.00	
100-2301	DUE TO RCDC	0.00	
100-2425	BLDG & MISC DEPOSITS	0.00	
100-2600	TRAFFIC FINE RESERVE	11,846.14	
	TOTAL LIABILITIES		<u>242,216.75</u>
<b>EQUITY</b>			
100-3000	FUND BALANCE-UNAPPROPRATED	5,361,907.37	
100-3030	AMOUNT TO BE PROVIDED FOR	( 1,320,851.07)	
	TOTAL BEGINNING EQUITY		<u>4,041,056.30</u>
	TOTAL REVENUE	2,285,879.56	
	TOTAL EXPENSES	1,174,290.80	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>1,111,588.76</u>
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>5,152,645.06</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>5,394,861.81</u>

200 WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
200-1000	CLAIM ON POOLED CASH	1,279,481.06	
200-1016	MERCHANT ACCT CASH	0.00	
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00	
200-1030	TEX-POOL	64,863.07	
200-1131	NET PENSION	( 4,969.00)	
200-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32	
200-1142	DEFERRED OUTFLOWS-OPEB	2,062.00	
200-1200	ACCOUNTS RECEIVABLE	79,397.78	
200-1201	ADDITIONAL RECYCLING RECEIVABL	36.68	
200-1202	MISC AR -	0.00	
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 13,436.30)	
200-1210	UNAPPLIED CREDITS	( 11,759.85)	
200-1220	REFUNDS PAYABLE	( 1,559.92)	
200-1250	ALLOWANCE FOR LOSSES	( 4,500.00)	
200-1300	RETURNED CHECKS RECEIVABLE	( 5,568.09)	
200-1600	WATER SYSTEM	1,885,140.74	
200-1601	WATER LINE IMPROVEMENTS	1,799,149.92	
200-1605	W/WW IMP BCR	561,036.56	
200-1606	CAP IMP BACKFLOW	92,420.00	
200-1610	ACCUMULATED DEPRECIATION	( 2,111,140.34)	
200-1620	EQUIPMENT	70,196.33	
200-1621	COMPUTER	1,726.00	
200-1628	ACCUM DEPREC MAINT & OFFICE	( 46,576.43)	
		<u>3,652,317.53</u>	
	TOTAL ASSETS		<u>3,652,317.53</u>

<b>LIABILITIES</b>			
=====			
200-2000	ACCOUNTS PAYABLE POOLED	0.00	
200-2008	ACCOUNTS PAYABLE OTHER	0.00	
200-2010	HEALTH INSURANCE PAYABLE	1,566.05	
200-2012	AFLAC INSURANCE PAYABLE	5.47	
200-2015	ECONOMIC DEV SALES TAX	0.00	
200-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00	
200-2020	FEDERAL WH PAYABLE	0.20	
200-2030	UNEMPLOYMENT TAX PAYABLE	( 212.30)	
200-2035	SOC SEC/MEDICARE PAYABLE	2,878.90	
200-2060	RETIREMENT PAYOUT RESERVE	0.00	
200-2080	TMRS RETIREMENT PAYABLE	( 3,355.55)	
200-2100	METER SERVICE DEPOSITS	0.00	
200-2110	COMPENSATED ABSENCE PAYABLE	6,969.43	
200-2115	WAGES PAYABLE	3,464.00	
200-2120	BONDS PAYABLE-SR2014 WTR IMP	606,375.00	
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	31,588.76	
200-2122	ACCRUED INTEREST PAYABLE	3,651.19	
200-2123	GOVERNMENT CAPITAL LEASE	33,893.07	
200-2128	DUE TO VENDORS	0.00	
200-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00	

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 29TH, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
200-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00
200-2145	OPEB LIABILITY	8,033.00
200-2310	DUE TO MERCHANT ACCOUNT	0.00
200-2400	CUSTOMER DEPOSITS PAYABLE	179,520.00
200-2401	CUSTOMER DEPOSITS	0.00
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>894,869.22</u>
<b>EQUITY</b>		
=====		
200-3000	FUND BALANCE-UNAPPROPRATED	1,072,375.37
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,329,141.07</u>
	TOTAL REVENUE	810,277.09
	TOTAL EXPENSES	381,969.85
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>428,307.24</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,757,448.31</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>3,652,317.53</u>

301 STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
301-1000	CLAIM ON POOLED CASH	517,794.43	
301-1350	SALES TAX RECEIVABLE	<u>20,918.47</u>	
			<u>538,712.90</u>
TOTAL ASSETS			<u>538,712.90</u>
<b>LIABILITIES</b>			
=====			
301-2000	ACCOUNTS PAYABLE POOLED	0.00	
301-2060	RETIREMENT PAYOUT RESERVE	0.00	
301-2140	VEHICLE FINANCING NOTES	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<b>EQUITY</b>			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	467,014.76	
	TOTAL BEGINNING EQUITY	<u>467,014.76</u>	
TOTAL REVENUE		96,201.13	
TOTAL EXPENSES		<u>24,502.99</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		71,698.14	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>538,712.90</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>538,712.90</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
<u>=====</u>				
310-1000	CLAIM ON POOLED CASH	<u>13,527.71</u>		
			<u>13,527.71</u>	
	<b>TOTAL ASSETS</b>			<u><u>13,527.71</u></u>
<b>LIABILITIES</b>				
<u>=====</u>				
310-2000	ACCOUNTS PAYABLE POOLED	0.00		
310-2050	APPEARANCE BOND RESERVE	0.00		
310-2060	RETIREMENT PAYOUT RESERVE	0.00		
310-2140	VECHICLE FINANCING NOTES	<u>0.00</u>		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
<u>=====</u>				
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92		
310-3450	RESERVE FOR COURT TECHNOLOGY	2,549.44		
310-3451	RESERVE FOR COURT SECURITY	<u>6,192.55</u>		
	<b>TOTAL BEGINNING EQUITY</b>	<u>12,427.91</u>		
	<b>TOTAL REVENUE</b>	1,398.80		
	<b>TOTAL EXPENSES</b>	<u>299.00</u>		
	<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>	<u>1,099.80</u>		
	<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>		<u>13,527.71</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>			<u><u>13,527.71</u></u>

320 COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
<u>=====</u>				
320-1000	CLAIM ON POOLED CASH	8,224.18		
			<u>8,224.18</u>	
	<b>TOTAL ASSETS</b>			<u><u>8,224.18</u></u>
<b>LIABILITIES</b>				
<u>=====</u>				
320-2000	ACCOUNTS PAYABLE POOLED	0.00		
320-2008	ACCOUNTS PAYABLE OTHER	0.00		
320-2050	APPEARANCE BOND RESERVE	0.00		
320-2060	RETIREMENT PAYOUT RESERVE	0.00		
320-2140	VEHICLE FINANCING NOTES	0.00		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
<u>=====</u>				
320-3450	FUND BALNCE - COURT TECH	11,032.67		
	<b>TOTAL BEGINNING EQUITY</b>	<u>11,032.67</u>		
	<b>TOTAL REVENUE</b>	1,143.46		
	<b>TOTAL EXPENSES</b>	3,951.95		
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<u>(2,808.49)</u>		
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>8,224.18</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u><u>8,224.18</u></u>

330 COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
<u>=====</u>				
330-1000	CLAIM ON POOLED CASH	<u>114.31</u>		
			<u>114.31</u>	
	<b>TOTAL ASSETS</b>			<u>114.31</u>
<b>LIABILITIES</b>				
<u>=====</u>				
330-2000	ACCOUNTS PAYABLE POOLED	0.00		
330-2060	RETIREMENT PAYOUT RESERVE	0.00		
330-2140	VEHICLE FINANCING NOTES	<u>0.00</u>		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
<u>=====</u>				
330-3000	FUND BALANCE-UNAPPROPRATED	<u>114.31</u>		
	<b>TOTAL BEGINNING EQUITY</b>	<u>114.31</u>		
	<b>TOTAL REVENUE</b>	0.00		
	<b>TOTAL EXPENSES</b>	<u>0.00</u>		
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	0.00		
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>114.31</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u>114.31</u>
				<u>=====</u>



430-DEPT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
430-1000	CLAIM ON POOLED CASH	167,560.87	
430-1007	CASH-DS SR2014 GO STREETS	( 1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	( 1,997.76)	
430-1230	TAXES RECEIVABLE	<u>23,291.12</u>	
			<u>188,854.23</u>
TOTAL ASSETS			<u>188,854.23</u>
<b>LIABILITIES</b>			
=====			
430-2000	ACCOUNTS PAYABLE POOLED	0.00	
430-2060	Retirement Payout Reserve	0.00	
430-2140	Vehicle Financing Notes	0.00	
430-2250	DEFERRED TAX REV-DELINQUENT TX	<u>21,293.36</u>	
	TOTAL LIABILITIES		<u>21,293.36</u>
<b>EQUITY</b>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	( 1,156.54)	
	TOTAL BEGINNING EQUITY	( 1,156.54)	
TOTAL REVENUE			198,392.41
TOTAL EXPENSES			<u>29,675.00</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES			<u>168,717.41</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>167,560.87</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>188,854.23</u>

450-DEPT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
<u>=====</u>				
450-1000	CLAIM ON POOLED CASH	<u>563,881.28</u>		
			<u>563,881.28</u>	
	<b>TOTAL ASSETS</b>			<u>563,881.28</u>
<b>LIABILITIES</b>				
<u>=====</u>				
450-2000	ACCOUNTS PAYABLE POOLED	0.00		
450-2060	Retirement Payout Reserve	0.00		
450-2140	Vehicle Financing Notes	<u>0.00</u>		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
<u>=====</u>				
450-3000	FUND BALANCE-UNAPPROPRATED	( 4,303.40)		
	<b>TOTAL BEGINNING EQUITY</b>	( 4,303.40)		
	<b>TOTAL REVENUE</b>	713,709.68		
	<b>TOTAL EXPENSES</b>	<u>145,525.00</u>		
	<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>	<u>568,184.68</u>		
	<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>		<u>563,881.28</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>			<u>563,881.28</u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 29TH, 2024

460 DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
<u>=====</u>			
460-1000	CLAIM ON POOLED CASH	<u>305,932.82</u>	
			<u>305,932.82</u>
	<b>TOTAL ASSETS</b>		<u><u>305,932.82</u></u>
<b>LIABILITIES</b>			
<u>=====</u>			
460-2000	ACCOUNTS PAYABLE POOLED	0.00	
460-2060	Retirement Payout Reserve	0.00	
460-2140	Vehicle Financing Notes	<u>0.00</u>	
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>
<b>EQUITY</b>			
<u>=====</u>			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>1,682.52</u>	
	<b>TOTAL BEGINNING EQUITY</b>	<u>1,682.52</u>	
	<b>TOTAL REVENUE</b>	314,390.30	
	<b>TOTAL EXPENSES</b>	<u>10,140.00</u>	
	<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>	<u>304,250.30</u>	
	<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>		<u>305,932.82</u>
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>		<u><u>305,932.82</u></u>

470 DEPT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
<u>=====</u>				
470-1000	CLAIM ON POOLED CASH	<u>155,178.96</u>		
			<u>155,178.96</u>	
	<b>TOTAL ASSETS</b>			<u>155,178.96</u>
<b>LIABILITIES</b>				
<u>=====</u>				
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
<u>=====</u>				
470-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>		
	<b>TOTAL BEGINNING EQUITY</b>	<u>0.00</u>		
	<b>TOTAL REVENUE</b>		235,374.58	
	<b>TOTAL EXPENSES</b>		<u>80,195.62</u>	
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>		<u>155,178.96</u>	
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>155,178.96</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u>155,178.96</u>

701 CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
701-1000	CLAIM ON POOLED CASH	( 168,319.40)	
701-1019	CASH - 2023 BOND ISSUE	<u>3,689,831.16</u>	
			<u>3,521,511.76</u>
TOTAL ASSETS			<u>3,521,511.76</u>
<u>LIABILITIES</u>			
=====			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUINTS PAYABLE	0.00	
701-2060	Retirement Payout Reserve	0.00	
701-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
=====			
701-3000	FUND BALANCE-UNAPPROPRATED	<u>3,552,884.90</u>	
	TOTAL BEGINNING EQUITY	<u>3,552,884.90</u>	
TOTAL REVENUE		1,534.61	
TOTAL EXPENSES		<u>32,907.75</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>( 31,373.14)</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>3,521,511.76</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,521,511.76</u>

702 DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
702-1000	CLAIM ON POOLED CASH	( 280,899.66)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		( 211,512.66)
TOTAL ASSETS		( 211,512.66)
		=====
<b>LIABILITIES</b>		
=====		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	0.00
702-2060	Retirement Payout Reserve	0.00
702-2140	Vehicle Financing Notes	0.00
702-2141	RES STORM DISCHA PERMIT-ZONE 7	0.00
702-2143	RES STORM DISCHA PERMIT-ZONE 1	3,500.00
702-2144	RES STORM DISCHA PERMIT-ZONE 4	<u>37,384.00</u>
TOTAL LIABILITIES		<u>40,884.00</u>
<b>EQUITY</b>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	( 239,564.37)
	TOTAL BEGINNING EQUITY	( 239,564.37)
TOTAL REVENUE		21,795.00
TOTAL EXPENSES		<u>34,627.29</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 12,832.29)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		( 252,396.66)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		( 211,512.66)
		=====

800 WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
800-1000	CLAIM ON POOLED CASH	696,396.70
800-1030	TEX-POOL	325,161.78
800-1031	NET PENSION	( 4,969.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,062.00
800-1200	ACCOUNTS RECEIVABLE	85,987.89
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 12,007.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	( 3,818.41)
800-1216	MIRA VISTA PUD RECEIVABLE	1,043.95
800-1217	CENCOR PUD RECEIVABLE	2,292.78
800-1218	ENDEAVOR PUD RECEIVABLE	8,069.40
800-1219	RESTITUTION RECEIVABLE	921.33
800-1611	ACCUM DEPREC - BUILDING	( 5,160.00)
800-1614	CONSTRUCTION IN PROGRESS	331,426.50
800-1615	LINE IMPROVEMENTS	194,039.50
800-1616	WASTEWATER SYSTEM	12,262,665.58
800-1620	EQUIPMENT	99,957.22
800-1628	ACCUM DEPREC = MAINT & OFFICE	( 1,927,247.09)
800-1630	ACCUM DEPREC - EQUIPMENT	( 1,475,586.88)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>10,640,358.63</u>
<b>TOTAL ASSETS</b>		<u>10,640,358.63</u>

<b>LIABILITIES</b>		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	1,760.69
800-2012	AFLAC INSURANCE PAYABLE	0.00
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
800-2020	FEDERAL WH PAYABLE	( 562.24)
800-2030	UNEMPLOYMENT TAX PAYABLE	( 547.65)
800-2035	SOC SEC/MEDICARE PAYABLE	620.50
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	65,000.00
800-2080	TMRS RETIREMENT PAYABLE	( 4,291.86)
800-2090	DEPERRED REV- PAVING ASSES	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	6,969.43
800-2115	WAGES PAYABLE	3,464.00
800-2122	ACCRUED INTEREST PAYABLE	53,264.00
800-2124	BONDS PAYABLE-SR2012A	305,000.00
800-2135	BONDS PAYABLE-2019 REFUNDING	9,010,568.00
800-2136	BOND PREMIUM-2019 REFUNDING	500,339.53
800-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00
800-2145	OPEB LIABILITY	8,033.00

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 29TH, 2024

800 WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>TOTAL LIABILITIES</b>		<u>9,969,273.16</u>
<b>EQUITY</b>		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	396,129.16
800-3030	AMOUNT TO BE PROVIDED FOR	( 105,000.00)
800-3451	RESERVE FOR COURT SECURITY	( 137,476.19)
800-3600	INVEST IN FA NET RELATED DEBT	<u>136,933.00</u>
	TOTAL BEGINNING EQUITY	290,585.97
	TOTAL REVENUE	780,838.85
	TOTAL EXPENSES	<u>400,339.35</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	380,499.50
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>671,085.47</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u>10,640,358.63</u>
		=====



2023-2024

CITY OF ROLLINGWOOD  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF 02/29/2024; 42% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:		PERCENT	PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	EST. REVENUE	YTD		YTD	YTD	
CURRENT PROPERTY TAXES	\$ 1,488,016	\$ 1,421,021	95%	\$ 1,320,656		108%
TELECOM TAXES	\$ 20,000	\$ 2,197	11%	\$ 11,363		19%
4-B SALES TAX	\$ 150,000	\$ 96,016	64%	\$ 73,442		131%
CITY SALES TAX	\$ 625,000	\$ 384,065	61%	\$ 293,767		131%
ELECTRIC UTILITY FRANCHISE FEE	\$ 95,000	\$ 62,268	66%	\$ 52,753		118%
BUILDING PERMIT FEES	\$ 99,750	\$ 56,167	56%	\$ 59,181		95%
COURT FINES	\$ 41,200	\$ 49,341	120%	\$ 27,000		183%
WATER SALES	\$ 1,504,000	\$ 483,798	32%	\$ 506,149		96%
STREET SALES TAX	\$ 150,000	\$ 96,016	64%	\$ 73,442		131%
PROPERTY TAX-DEBT SERVICE 2014	\$ 198,950	\$ 198,392	100%	\$ 192,415		103%
PROPERTY TAX-DEBT SERVICE 2019	\$ 716,650	\$ 713,710	100%	\$ 396,441		180%
PROPERTY TAX-DEBT SERVICE 2020	\$ 316,280	\$ 314,390	99%	\$ 303,849		103%
PROPERTY TAX-DEBT SERVICE 2023	\$ 236,983	\$ 235,375	99%	-	#DIV/0!	
WASTEWATER REVENUES	\$ 903,500	\$ 402,134	45%	\$ 373,833		108%
PUD SURCHARGE	\$ 98,160	\$ 40,897	42%	\$ 40,898		100%

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:		PERCENT	CURRENT YR COMPARED TO PY YR	
	BUDGET	YTD		YTD	YTD
<b>GENERAL FUND:</b>					
REVENUE	\$ 3,357,983	\$ 2,285,880	68%	\$ 2,015,796	113%
EXPENDITURES	\$ 3,459,648	\$ 1,174,291	34%	\$ 1,061,536	111%
<b>WATER FUND:</b>					
REVENUE	\$ 1,505,250	\$ 810,277	54%	\$ 507,350	160%
EXPENDITURES	\$ 1,569,344	\$ 381,970	24%	\$ 383,697	100%
<b>STREET MAINTENANCE FUND:</b>					
REVENUE	\$ 150,250	\$ 96,201	64%	\$ 73,545	131%
EXPENDITURES	\$ 300,595	\$ 24,503	8%	\$ 73,015	34%
<b>COURT SECURITY FUND:</b>					
REVENUE	\$ 1,600	\$ 1,399	87%	\$ 1,279	109%
EXPENDITURES	\$ 1,000	\$ 299	30%	-	#DIV/0!
<b>COURT TECHNOLOGY FUND:</b>					
REVENUE	\$ 1,600	\$ 1,143	71%	\$ 1,052	109%
EXPENDITURES	\$ 6,500	\$ 3,952	61%	\$ 23	17564%
<b>COURT EFFICIENCY FUND:</b>					
REVENUE	\$ 100	\$ -	0%	\$ -	#DIV/0!
EXPENDITURES	\$ 100	\$ -	0%	\$ -	#DIV/0!
<b>DEBT SERVICE FUND - 2014:</b>					
REVENUE	\$ 199,850	\$ 198,392	99%	\$ 192,415	103%
EXPENDITURES	\$ 199,350	\$ 29,674	15%	\$ 32,375	92%
<b>DEBT SERVICE FUND - 2019:</b>					
REVENUE	\$ 717,050	\$ 713,710	100%	\$ 396,441	180%
EXPENDITURES	\$ 716,050	\$ 145,525	20%	\$ 147,825	98%
<b>DEBT SERVICE FUND - 2020:</b>					
REVENUE	\$ 316,520	\$ 314,390	99%	\$ 3,039,849	10%
EXPENDITURES	\$ 315,520	\$ 10,140	3%	\$ 12,388	82%
<b>DEBT SERVICE FUND - 2023:</b>					
REVENUE	\$ 237,384	\$ 235,374	99%	\$ -	#DIV/0!
EXPENDITURES	\$ 236,383	\$ 80,196	34%	\$ -	#DIV/0!
<b>CAPITAL PROJECTS FUND:</b>					
REVENUE	\$ -	\$ 1,535	#DIV/0!	\$ -	#DIV/0!
EXPENDITURES	\$ 3,375,535	\$ 32,908	1%	\$ -	#DIV/0!
<b>DRAINAGE FUND:</b>					
REVENUE	\$ 60,900	\$ 21,795	36%	\$ 12,000	182%
EXPENDITURES	\$ 68,000	\$ 34,627	51%	\$ 31,747	109%
<b>WASTEWATER FUND:</b>					
REVENUE	\$ 1,026,054	\$ 780,839	76%	\$ 425,640	183%
EXPENDITURES	\$ 1,111,873	\$ 400,339	36%	\$ 279,495	143%

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

500-RCDC  
 FINANCIAL SUMMARY

41.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-PROJECT RELATED	150,000.00	26,843.83	103,576.66	69.05	46,423.34
TOTAL REVENUES	150,000.00	26,843.83	103,576.66	69.05	46,423.34
<u>EXPENDITURE SUMMARY</u>					
ECONOMIC DEVELOPMENT	15,000.00	0.00	0.00	0.00	15,000.00
NON-PROJECT RELATED	77,000.00	3,083.15	3,083.15	4.00	73,916.85
ADDITIONAL NEW PROJECTS	108,600.00	0.00	3,500.00	3.22	105,100.00
TOTAL EXPENDITURES	200,600.00	3,083.15	6,583.15	3.28	194,016.85
REVENUES OVER/ (UNDER) EXPENDITURES	( 50,600.00)	23,760.68	96,993.51		( 147,593.51)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

500-RCDC

41.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON-PROJECT RELATED</b>					
<b>TAXES</b>					
500-4-90-4000 SALES TAX REVENUE	150,000.00	25,394.95	96,016.33	64.01	53,983.67
TOTAL TAXES	<u>150,000.00</u>	<u>25,394.95</u>	<u>96,016.33</u>	<u>64.01</u>	<u>53,983.67</u>
<b>INVESTMENT INCOME</b>					
500-4-90-4400 INTEREST INCOME	0.00	1,440.51	7,523.00	0.00 (	7,523.00)
500-4-90-4401 INTEREST INCOME - CHECKING	0.00	8.37	37.33	0.00 (	37.33)
TOTAL INVESTMENT INCOME	<u>0.00</u>	<u>1,448.88</u>	<u>7,560.33</u>	<u>0.00 (</u>	<u>7,560.33)</u>
<b>TOTAL NON-PROJECT RELATED</b>	<b>150,000.00</b>	<b>26,843.83</b>	<b>103,576.66</b>	<b>69.05</b>	<b>46,423.34</b>
<b>TOTAL REVENUES</b>	<b><u>150,000.00</u></b>	<b><u>26,843.83</u></b>	<b><u>103,576.66</u></b>	<b><u>69.05</u></b>	<b><u>46,423.34</u></b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 29TH, 2024

500-RCDC

41.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>ECONOMIC DEVELOPMENT</b>					
<b>OTHER NON-DEPARTMENTAL</b>					
500-5-80-5524 ROLLINGWOOD BUS PROMOTION	15,000.00	0.00	0.00	0.00	15,000.00
500-5-80-5527 COVID-19 RELIEF PROGRAM	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER NON-DEPARTMENTAL	15,000.00	0.00	0.00	0.00	15,000.00
TOTAL ECONOMIC DEVELOPMENT	15,000.00	0.00	0.00	0.00	15,000.00
<b>NON-PROJECT RELATED</b>					
<b>CONTRACTUAL SERVICES</b>					
500-5-90-5275 ADMIN SERVICES AGREEMENT	72,000.00	0.00	0.00	0.00	72,000.00
TOTAL CONTRACTUAL SERVICES	72,000.00	0.00	0.00	0.00	72,000.00
<b>MISCELLANEOUS OTHER EXP</b>					
500-5-90-5380 LEGAL EXPENSES	5,000.00	3,083.15	3,083.15	61.66	1,916.85
TOTAL MISCELLANEOUS OTHER EXP	5,000.00	3,083.15	3,083.15	61.66	1,916.85
TOTAL NON-PROJECT RELATED	77,000.00	3,083.15	3,083.15	4.00	73,916.85
<b>ADDITIONAL NEW PROJECTS</b>					
<b>MISCELLANEOUS OTHER EXP</b>					
500-5-95-5387 MOPAC LEGAL EXPENSES	0.00	0.00	0.00	0.00	0.00
500-5-95-5388 PARK IMPROVEMENT PROJECT	50,000.00	0.00	0.00	0.00	50,000.00
500-5-95-5389 COMPREHENSIVE PLAN	0.00	0.00	0.00	0.00	0.00
500-5-95-5390 COMMERCIAL CODES UPDATES COMP	0.00	0.00	0.00	0.00	0.00
500-5-95-5391 MOBILITY, CONNECTIVITY & SAFET	55,000.00	0.00	0.00	0.00	55,000.00
500-5-95-5392 PARK AMENITIES AND PROMOTION	3,600.00	0.00	3,500.00	97.22	100.00
TOTAL MISCELLANEOUS OTHER EXP	108,600.00	0.00	3,500.00	3.22	105,100.00
TOTAL ADDITIONAL NEW PROJECTS	108,600.00	0.00	3,500.00	3.22	105,100.00
TOTAL EXPENDITURES	200,600.00	3,083.15	6,583.15	3.28	194,016.85
REVENUES OVER/ (UNDER) EXPENDITURES	( 50,600.00)	23,760.68	96,993.51		( 147,593.51)

500-RCDC

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
500-1000	RCDC OPERATING CASH	226,155.98	
500-1005	TEXPOOL	341,908.42	
500-1100	DUE FROM CITY	25,394.95	
500-1350	SALES TAX RECEIVABLE	0.00	
		<u>593,459.35</u>	
	<b>TOTAL ASSETS</b>		<u><u>593,459.35</u></u>
<b>LIABILITIES</b>			
=====			
500-2000	ACCOUNTS PAYABLE	0.00	
500-2020	ACCOUNTS PAYABLE RCDC	0.00	
500-2030	PAYABLE TO CITY	3,083.15	
500-2060	Retirement Payout Reserve	0.00	
500-2140	Vehicle Financing Notes	0.00	
	<b>TOTAL LIABILITIES</b>	<u>3,083.15</u>	
<b>EQUITY</b>			
=====			
500-3000	FUND BALANCE-UNAPPROPRATED	462,006.52	
500-3001	XXFUND BALANCE	0.00	
500-3010	OTHER FUND BALANCE	0.00	
500-3030	AMOUNTS TO BE PROVIDED FOR	31,376.17	
	<b>TOTAL BEGINNING EQUITY</b>	<u>493,382.69</u>	
	<b>TOTAL REVENUE</b>	103,576.66	
	<b>TOTAL EXPENSES</b>	<u>6,583.15</u>	
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	96,993.51	
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>	<u>590,376.20</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>		<u><u>593,459.35</u></u>

RCDC  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF FEBRUARY 29, 2024; 42% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	EST. REVENUE	YTD	PERCENT	YTD		
SALES TAX REVENUE	\$ 150,000	\$ 96,016	64%	\$ 73,442		131%

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	BUDGET	YTD	PERCENT	YTD		
<b>ECONOMIC DEVELOPMENT:</b>						
REVENUE	\$ -	\$ -	#DIV/0!	\$ -		#DIV/0!
EXPENDITURES	\$ 20,000	\$ -	0%	\$ -		#DIV/0!
<b>NON-PROJECTED RELATED:</b>						
REVENUE	\$ 200,000	\$ 103,577	52%	\$ 75,547		137%
EXPENDITURES	\$ 77,000	\$ 3,083	4%	\$ -		#DIV/0!
<b>ADDITIONAL NEW PROJECTS:</b>						
REVENUE	\$ -	\$ -	#DIV/0!	\$ -		#DIV/0!
EXPENDITURES	\$ 125,000	\$ 3,500	3%	\$ -		#DIV/0!
<b>RECAP:</b>						
REVENUE	\$ 200,000	\$ 103,577	52%	\$ 75,547		137%
EXPENDITURES	\$ 222,000	\$ 6,583	3%	\$ -		#DIV/0!



# OPERATOR'S REPORT

## City of Rollingwood



March 20, 2024



## MEMORANDUM

To: Ms. Ashley Wayman, City Administrator, City of Rollingwood  
From: Ben Ingallina, Crossroads Utility Services LLC  
Subject: Monthly Report  
Date: 03/13/24

### Previous Directives

- *No directives*

### Current Operations Report

- I. **Utility Operations Report**
  - A. **Billing Report/ Water Accountability** – Please see enclosed water operations report
  - B. **Water System Operations and Maintenance** –
    - a. No items to report
  - C. **Wastewater Collection System Operations and Maintenance** – No items to report
  - D. **Lift Station Maintenance** – *See enclosed report*
- II. **Customer Service Issues** – No reported issues
- III. **Emergency Response Items** – No new items. We are awaiting the plan for generator installations at the lift stations.
- IV. **Drought Contingency Plan / Watering Restrictions**
  - a. Lake Travis Level – 631.45– Current Storage 434,952 acre-feet (38.1% full) +0.3% up from last month.
  - b. The City of Austin is currently in Stage 2 watering restrictions – (Started August 15th)



Lakes Travis and Buchanan, reservoir lakes for the area's water supply, are expected to drop below 900,000 acre-feet.

The City of Austin is currently in **Stage 2 Drought Water Use Restrictions**.

Austin's Stage 2 water restrictions

The City of Austin is currently in **Stage 2 Drought Water Use Restrictions**.

- **Residential**
  - Hose-end Sprinklers - one day per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - Even address - Sunday
    - Odd address - Saturday
  - Automatic Irrigation - one day per week - midnight to 5 a.m. and/or 7 p.m. to midnight
    - Even address - Thursday
      - Odd address - Wednesday
- **Commercial / Multi-family**
  - Hose-end Sprinklers - one day per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - Even address - Tuesday
    - Odd address – Friday
  - Automatic Irrigation - one day per week - midnight to 5 a.m. and/or 7 p.m. to midnight
    - Even address - Tuesday
    - Odd address - Friday
- **Public Schools**
  - Hose-end Sprinklers - one day per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - All addresses - Monday
  - Automatic Irrigation - one day per week - midnight to 5 a.m. and/or 7 p.m. to midnight
    - All addresses - Monday

- **Wasting water** is prohibited.
- Washing vehicles at home is permitted with a bucket.
- Charity car washes prohibited.
- Fountains must recirculate water and those with a 4-inch emission or fall of water are prohibited.
- Fountains with a greater than 4-inch emission or fall of water are prohibited
- Restaurants may not serve water unless requested by a customer.
- Patio misters at commercial properties (*including restaurants and bars*) may only operate between 4 p.m. and midnight.
- **Commercial power/pressure washing equipment** must meet efficiency requirements.
- Golf courses using potable water can only irrigate fairways on their watering day; tees and greens can be watered every other day if Austin Water is notified.
- Irrigation of golf course fairways allowed between midnight and 5:00 a.m. or between 7:00 p.m. and midnight on designated outdoor water-use days only
- Irrigation of golf course greens or tees allowed every other day with notice to and approval by Austin Water only

**MEMORANDUM**

To: Ms. Ashley Wayman, City of Rollingwood  
From: Ben Ingallina, Crossroads Utility Services LLC  
Subject: Lift Station Report Detail  
Date: 03/13/24

Lift Station 1 – Dellana Ln.

- No issues.

Lift Station 2 – Hatley Dr.

- SitePro restrictions on pumps were removed, allowing station to run in primary. No further issues.

Lift Station 3 – Almarion Way

- No issues.

Lift Station 4- Rockway Cv.

- No issues.

Lift Station 5 – Vale Dr.

- No issues.

Lift Station 6 – Pleasant Cv.

- Control panel got cleaned out. No issues.

Lift Station 7 – Nixon Dr.

- AT&T repaired phone line. Pump 1 and 2 were cleaned and reset. Functioning normally.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY  
Water Utilities Division

Monthly Operational Report For Public Water Systems Purchasing Treated Water From Another System  
Which Uses Surface Water Sources or Groundwater Sources Under The Influence of Surface Water

PUBLIC WATER SYSTEM NAME: **City of Rollingwood**

System I.D. #: 2270016

Month: **February 2024**

Submitted by:

Date:

No. of Connections: **537**

License #:

Grade:

TREATED WATER PURCHASED FROM A WHOLESALE SUPPLIER				
Date	Quantity (mgd)	Date	Quantity (mgd)	Monthly Summary (mgd)
1	0.234	16	0.232	Total Monthly Purchase: 7.848
2	0.145	17	0.232	
3	0.144	18	0.232	
4	0.145	19	0.288	Average Daily: 0.271
5	0.288	20	0.301	
6	0.369	21	0.304	
7	0.276	22	0.417	Maximum Daily: 0.417
8	0.257	23	0.260	
9	0.202	24	0.261	
10	0.204	25	0.261	Minimum Daily: 0.144
11	0.204	26	0.350	
12	0.309	27	0.389	
13	0.234	28	0.326	
14	0.319	29	0.284	
15	0.385			

DISTRIBUTION SYSTEM (DISINFECTANT RESIDUAL MONITORING)			
Minimum allowable disinfectant residual:	<u>0.5</u> mg/L	Percentage of the measurements below the limit this month:	
Total no. of measurements this month:	<u>29</u>	<input type="text" value="0%"/>	(1A)
No. of measurements below the limit:	<u>0</u>		
Percentage of the measurements below the limit last month:		<input type="text" value="0%"/>	(1B)

PUBLIC NOTIFICATION			
TREATMENT TECHNIQUE VIOLATION	Yes/No	If YES, Date when Notice was Given to the:	
		TCEQ	Customers*
More than 5.0% of the disinfectant residuals in the distribution system below acceptable levels for two consecutive months? - see (1A) and (1B)	NO		

\* A sample copy of the Notice to the customers must accompany this report.

MASTER METER REPORT

DISTRICT: **City of Rollingwood**

MONTH: **February 2024**

LOCATION: **Bee Cave Woods**

I.D. #: **2270016**

		METER #07914810	SIZE 6"	METER #18713312	SIZE 3"	TOTAL FLOW	TOTAL GAL PURCHASED	CHLORINE RESIDUAL
DAY	DATE	A	TH GAL	B	TH GAL	TH GAL	MG	mg/L
Thu	1	16288	122.0	8242	81.0	203.0	0.234	2.8
Fri	2	16410	79.0	8323	43.0	122.0	0.145	2.6
Sat	3	16489	79.0	8366	42.0	121.0	0.144	2.2
Sun	4	16568	78.0	8408	43.0	121.0	0.145	2.3
Mon	5	16646	174.0	8451	78.0	252.0	0.288	2.5
Tue	6	16820	158.0	8529	181.0	339.0	0.369	
Wed	7	16978	166.0	8710	80.0	246.0	0.276	2.5
Thu	8	17144	150.0	8790	78.0	228.0	0.257	2.7
Fri	9	17294	100.0	8868	77.0	177.0	0.202	2.4
Sat	10	17394	100.0	8945	78.0	178.0	0.204	2.3
Sun	11	17494	101.0	9023	77.0	178.0	0.204	2.0
Mon	12	17595	184.0	9100	93.0	277.0	0.309	2.5
Tue	13	17779	136.0	9193	71.0	207.0	0.234	2.7
Wed	14	17915	219.0	9264	72.0	291.0	0.319	2.5
Thu	15	18134	299.0	9336	73.0	372.0	0.385	2.6
Fri	16	18433	131.0	9409	74.0	205.0	0.232	2.5
Sat	17	18564	131.0	9483	74.0	205.0	0.232	2.5
Sun	18	18695	131.0	9557	74.0	205.0	0.232	2.3
Mon	19	18826	189.0	9631	70.0	259.0	0.288	2.4
Tue	20	19015	190.0	9701	77.0	267.0	0.301	2.5
Wed	21	19205	204.0	9778	71.0	275.0	0.304	2.6
Thu	22	19409	335.0	9849	62.0	397.0	0.417	2.8
Fri	23	19744	178.0	9911	55.0	233.0	0.260	2.2
Sat	24	19922	178.0	9966	55.0	233.0	0.261	2.4
Sun	25	20100	178.0	10021	55.0	233.0	0.261	3.1
Mon	26	20278	246.0	10076	64.0	310.0	0.350	2.6
Tue	27	20524	283.0	10140	77.0	360.0	0.389	2.2
Wed	28	20807	225.0	10217	64.0	289.0	0.318	2.8
Thu	29	21032	210.0	10281	49.0	259.0	0.288	2.5
Fri	1	21242		10330				
Total			4954.0		2088.0	7042.0	7.8	
Avg.			170.8		72.0	242.8	0.271	2.5
Max.			335.0		181.0	397.0	0.417	3.1
Min.			78.0		42.0	121.0	0.144	2.0

Operator: \_\_\_\_\_

MASTER METER REPORT

DISTRICT: **City of Rollingwood**

MONTH: **February 2024**

LOCATION: **Riley MM**

I.D. #: **2270016**

DAY	DATE	METER		METER		TOTAL FLOW
		No S/N	SIZE 6"	No S/N	SIZE 3"	
		A	TH GAL	B	TH GAL	TH GAL
Thu	1	3550	0.0	20345	31.0	31.0
Fri	2	3550	0.0	20376	23.0	23.0
Sat	3	3550	0.0	20399	23.0	23.0
Sun	4	3550	0.0	20422	24.0	24.0
Mon	5	3550	0.0	20446	36.0	36.0
Tue	6	3550	0.0	20482	30.0	30.0
Wed	7	3550	0.0	20512	30.0	30.0
Thu	8	3550	0.0	20542	29.0	29.0
Fri	9	3550	0.0	20571	25.0	25.0
Sat	10	3550	0.0	20596	26.0	26.0
Sun	11	3550	0.0	20622	26.0	26.0
Mon	12	3550	0.0	20648	32.0	32.0
Tue	13	3550	0.0	20680	27.0	27.0
Wed	14	3550	0.0	20707	28.0	28.0
Thu	15	3550	0.0	20735	28.0	28.0
Fri	16	3550	0.0	20763	27.0	27.0
Sat	17	3550	0.0	20790	27.0	27.0
Sun	18	3550	0.0	20817	27.0	27.0
Mon	19	3550	0.0	20844	29.0	29.0
Tue	20	3550	1.0	20873	33.0	34.0
Wed	21	3551	0.0	20906	29.0	29.0
Thu	22	3551	1.0	20935	31.0	32.0
Fri	23	3552	0.0	20966	27.0	27.0
Sat	24	3552	1.0	20993	27.0	28.0
Sun	25	3553	1.0	21020	27.0	28.0
Mon	26	3554	0.0	21047	40.0	40.0
Tue	27	3554	0.0	21087	29.0	29.0
Wed	28	3554	0.0	21116	37.0	37.0
Thu	29	3554	0.0	21153	25.0	25.0
Fri	1	3554		21178		
Total			4.0		833.0	837.0
Avg.			0.1		28.7	28.9
Max.			1.0		40.0	40.0
Min.			0.0		23.0	23.0

Operator: \_\_\_\_\_

MASTER METER REPORT

DISTRICT: **City of Rollingwood**

MONTH: **February 2024**

LOCATION: **Hatley MM**

I.D. #: **2270016**

		METER No S/n	SIZE 6"	METER #151074A	SIZE 3"	TOTAL FLOW
DAY	DATE	A	TH GAL	B	TH GAL	TH GAL
Thu	1	86	0.0	7473	0.0	0.0
Fri	2	86	0.0	7473	0.0	0.0
Sat	3	86	0.0	7473	0.0	0.0
Sun	4	86	0.0	7473	0.0	0.0
Mon	5	86	0.0	7473	0.0	0.0
Tue	6	86	0.0	7473	0.0	0.0
Wed	7	86	0.0	7473	0.0	0.0
Thu	8	86	0.0	7473	0.0	0.0
Fri	9	86	0.0	7473	0.0	0.0
Sat	10	86	0.0	7473	0.0	0.0
Sun	11	86	0.0	7473	0.0	0.0
Mon	12	86	0.0	7473	0.0	0.0
Tue	13	86	0.0	7473	0.0	0.0
Wed	14	86	0.0	7473	0.0	0.0
Thu	15	86	4.0	7473	11.0	15.0
Fri	16	90	0.0	7484	0.0	0.0
Sat	17	90	0.0	7484	0.0	0.0
Sun	18	90	0.0	7484	0.0	0.0
Mon	19	90	0.0	7484	0.0	0.0
Tue	20	90	0.0	7484	0.0	0.0
Wed	21	90	0.0	7484	0.0	0.0
Thu	22	90	0.0	7484	12.0	12.0
Fri	23	90	0.0	7496	0.0	0.0
Sat	24	90	0.0	7496	0.0	0.0
Sun	25	90	0.0	7496	0.0	0.0
Mon	26	90	0.0	7496	0.0	0.0
Tue	27	90	0.0	7496	0.0	0.0
Wed	28	90	0.0	7496	0.0	0.0
Thu	29	90	0.0	7496	0.0	0.0
Fri	1	90		7496		
Total			4.0		23.0	27.0
Avg.			0.1		0.8	0.9
Max.			4.0		12.0	15.0
Min.			0.0		0.0	0.0

Operator: \_\_\_\_\_



1120 S. Capital of TX Hwy, CityView 2, Suite 100  
 Austin, Texas 78746  
 P: 512.338.1704  
 TBPE Firm No. 6535

**CITY OF ROLLINGWOOD  
 MONTHLY ENGINEERING REPORT  
 March 20, 2024**

**Includes Activities and Services from January 27, 2024 to February 23, 2024**

**1. Site Development Plans (Drainage) and RSDP Review**

**a. Drainage Plan Reviews**

KFA Task No.	Project Address	Status	Date Returned
416	6 Pleasant Cove	Addition Review 2 – Comments Returned	2/7/2024
401	4707 Timberline	Pool Review #1 – Approved	2/13/2024
378	108 Kristi	RWH Relocation #1 – Comments Returned	2/5/24
428	3209 Gentry	Review #4 – Comments Returned	2/27/24
432	2403 Hatley	Review #2 – Comments Returned	2/7/24
414	4824 Rollingwood	Review #2 – Comments Returned	2/16/2024
433	4807 Timberline	New Res Review #2 Comments Returned	2/15/24
428	3209 Gentry	Review #3 – Comments Returned	2/15/24
434	3206 Pickwick	Review #1 – Comments Returned	2/28/24
435	3216 Park Hills	Review #1 – Comments Returned	3/6/24
404	6 Timberline	Review #2 – Comments Returned	2/28/24

**b. Residential Stormwater Discharge Permit (RSDP)**

KFA Task No.	Project Address	Status	Date Returned
-	-	-	-

**c. Drainage Plan Inspections**

KFA Task No.	Project Address	Status	Date Returned
348	3225 Park Hills Drive	Drainage Observation and Inspection #2	TBD
320	102 Riley Drive	Final Drainage	1/25/2024



		Observation	
--	--	-------------	--

City of Rollingwood  
Engineer’s Monthly Report  
November 30, 2023  
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**2. Zoning Reviews for Site Development Plans**

KFA Task No.	Project Address	Status	Date Returned
698	6 Pleasant Cove	Addition Review 2 – Comments returned	2/7/2024
685	4707 Timberline	Pool Review #1– Comments Returned	2/13/2024
661	108 Kristi	RWH Relocation #1 – Comments Returned	2/5/24
714	4807 Timberline	New Res Review #1 – Comments Returned	1/30/24
705	4810 Timberline	New Res Review #3 – Comments Returned	2/28/2024
709	3209 Gentry	Review #3 – Approved	2/12/24
713	2403 Hatley	Review #2 – Approved	2/7/24
712	4824 Rollingwood	Review #2 – Comments Returned	2/16/2024
715	3206 Pickwick	Review #1 – Comments Returned	3/5/24
716	3216 Park Hills	Review #1 – Comments Returned	3/5/24
688	6 Timberline	Review #2 – Approved	2/28/24

**3. Plat Reviews**

KFA Task No.	Project Address	Status	Date Returned
-	-	-	-

**4. Right-of-Way Reviews**

KFA Task No.	Project Address	Status	Date Returned
919	4826 Rollingwood Drive	Review #2– Approved	2/1/24
952	2805 Rollingwood Drive	Review #2 – Approved	2/1/24

City of Rollingwood  
 Engineer's Monthly Report  
 November 30, 2023  
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**5. Work Authorization Project Updates**

Project	Project Summary	Status	Next steps
WA03 Hubbard, Hatley, Drainage Improvements PS&E	Preparation of plans, specifications and estimates for the development of a construction bid package. Option 2 from the PER has been selected as the preferred option which proposes to construct a storm drain system from the creek at Almarion Way extending upstream to Hatley, Hubbard and Pickwick.	Bidding 9/14/2023 as Alternate 1 with the Water Bond Bid Package.  A survey working on easement exhibit and metes and bounds is in progress.  Finalizing easement documents and negotiations.	Finalize agreements on proposed easements.  Advertised for bidding 9/14/2023.  Coordinate gas line relocations with Texas Gas.
WA04 Nixon/Pleasant Drainage Improvements PS&E	Preparation of plans, specifications and estimates for the development of a construction bid package. This will include channel improvements and Segment 1 of the storm sewer improvements.	Bidding 9/14/2023 as Alternate 2 with the Water Bond Bid Package.  A survey working on easement exhibit and metes and bounds is in progress.  Landscape changes will be issued as an Addendum during bidding to capture the remaining design changes.	Finalize agreements on proposed easements.  Advertised for bidding 9/14/2023.  Coordinate gas line relocations with Texas Gas.
WA07 Water CIP Bond Program – Packages 1-4	Residents of Rollingwood approved Bond Proposition A, a \$5.3MM bond to fund improvements to the city's water system as identified in the city's Water Capital Improvements Plan (CIP).	Bidding 9/14/2023 with bid alternates with Hubbard/Hatley and Nixon/Pleasant.	Advertised for bidding 9/14/2023.

City of Rollingwood  
Engineer’s Monthly Report  
November 30, 2023  
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**6. General Engineering Services**

Task	Assignment Summary	Status	Next steps
General	Coordination with City staff regarding on-going development review services, engineering services, monthly report preparation and attendance of meetings at City’s request.	On-Going.  Bi-weekly meetings.  City timeline of recurring activities.	Regular recurring activities.
Development Services	Coordination with City staff regarding on-going development services, MyPermitNow Support, and meeting with staff and applicants as requested.	Building and development services and coordination with staff.  MyPermitNow (MPN) support and coordination with Development Services Manager.	Continued coordination and support.
Water/Wastewater System Modeling & Mapping Updates	Data gathering and review of water/wastewater system infrastructure mapping.  Develop/update wastewater and water system model updates to evaluate current and future system capacity needs.  Utilize model to plan for infrastructure repairs, upgrades, and future growth needs.	None.	Updating models as needed.
Water/Wastewater System	Coordination/support with Crossroads regarding infrastructure such as valves, pressure planes, and infrastructure.	None.	Continue coordination to support mapping and KFA modeling efforts.
GIS	KFA to send quarterly updates for the City GIS layers.	On-going  GIS exhibits and mapping updates as requested.	GIS exhibits and mapping updates as needed.
MS4 Compliance	Coordination with City staff on compliance with the Storm Water Management Permit for the 2022 calendar year.	On-going  Continue coordination and compliance efforts for permit compliance.	Packet submitted on 01/11/2024.

City of Rollingwood  
Engineer's Monthly Report  
November 30, 2023  
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Task	Assignment Summary	Status	Next steps
City of Austin Atlas 14 Floodplain Update	The City of Austin has begun a five-year effort to update floodplain maps in the Austin area. The maps are being updated with Atlas 14 rainfall data.	KFA attended COA informational virtual public meeting over Zoom.  Eanes Creek likely to be restudied. It is likely to lead to a floodplain increase, which will impact properties along the creeks.	Continue to monitor progress

Regards,

K Friese + Associates, Inc.

1301 South Mopac Expressway, Suite 400  
Austin, Texas 78746  
texasgasservice.com

February 21, 2023

**VIA EMAIL**

Honorable Mayor and Council Members of

Austin, Bee Cave, Buda, Cedar Park, Cuero, Dripping Springs, Gonzales, Kyle, Lakeway, Lockhart, Luling, Marble Falls, Nixon, Pflugerville, Rollingwood, Shiner, Sunset Valley, West Lake Hills and Yoakum, Texas

RE: Annual Reporting Requirement per Rate Schedule Pipeline Integrity Testing (PIT) Rider for the Central-Gulf Service Area served by Texas Gas Service Company

Texas Gas Service Company, a Division of ONE Gas, Inc., (“TGS” or the “Company”) was authorized recovery of Pipeline Integrity Testing (“PIT”) expenses for the above captioned cities of the Central-Gulf Service Area (“CGSA”) pursuant to Rate Schedule PIT Rider approved by the Railroad Commission of Texas in Gas Utilities Docket No. 10928. TGS is filing this letter in compliance with the annual reporting requirements of the PIT Rider rate schedule.

For the calendar year ending December 31, 2023, the Company incurred Pipeline Integrity Testing expense adjustments in the CGSA totaling **negative** \$20,738. As a result of the 2023 annual PIT report, the Company was authorized to recover \$49,397. During the period April 2023 through December 2023, the Company recovered \$25,811. The Company estimates it will recover an additional \$23,586 during the period January through March 2024, leaving no balance uncollected. As a result of the 2022 annual PIT report, the Company was authorized to recover \$476,208. During the period April 2022 through March 2023, the Company recovered \$471,428, leaving a balance of \$4,780 undercollected, which will be added to the recovery during 2024 as set forth in the tariff. The Company has calculated a rate of **negative** \$0.00010 per Ccf to be credited to customers for the 12-month period, April 2024 through March 2025.

Enclosed are a copy of the PIT-Rider tariff showing the negative \$0.00010 rate, a copy of the proposed Public Notice and supporting documentation. The proposed Public Notice follows the same format as that of the notice previously approved under the prior PIT Rider.

If you have any questions or concerns, please contact me at [stacey.mctaggart@onegas.com](mailto:stacey.mctaggart@onegas.com) or at 512-370-8354.

Respectfully submitted,



Stacey McTaggart  
Rates and Regulatory Director

## PIPELINE INTEGRITY TESTING (PIT) SURCHARGE RIDER

### A. APPLICABILITY

The Pipeline Integrity Testing Surcharge (PIT) rate as set forth in Section (B) below is for the recovery of costs associated with pipeline integrity testing as defined in Rate Schedule PIT. This rate shall apply to the following gas sales and standard transportation rate schedules of Texas Gas Service Company, a Division of ONE Gas, Inc. currently in force in the Company's Central-Gulf Service Area ("CGSA") within the incorporated and unincorporated areas of Austin, Bee Cave, Buda, Cedar Park, Cuero, Dripping Springs, Gonzales, Kyle, Lakeway, Lockhart, Luling, Marble Falls, Nixon, Pflugerville, Rollingwood, Shiner, Sunset Valley, West Lake Hills and Yoakum, Texas and in the environs area of Bastrop, Texas: 10, 20, 30, 40, 48, C-1, CNG-1, T-1, 1Z, 2Z, 3Z, 4Z, 4H, C-1-ENV, CNG-1-ENV and T-1-ENV.

### B. PIT RATE

-\$0.00010 per Ccf (a credit)

This rate will be in effect until all approved and expended pipeline integrity testing expenses are recovered under the applicable rate schedules.

### C. OTHER ADJUSTMENTS

Taxes: Plus applicable taxes and fees (including franchises fees) related to above.

### D. CONDITIONS

Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

**PUBLIC NOTICE  
2024 CGSA Pipeline Integrity Testing Rider**

Texas Gas Service Company, a Division of ONE Gas, Inc., (the “Company” or “TGS”) hereby gives notice of rates to be charged from April 2024 through March 2025 under the Pipeline Integrity Testing (“PIT”) Rider applicable to the Central Gulf Service Area (CGSA) incorporated and environs areas of Austin, Bee Cave, Buda, Cedar Park, Cuero, Dripping Springs, Gonzales, Kyle, Lakeway, Lockhart, Luling, Marble Falls, Nixon, Pflugerville, Rollingwood, Shiner, Sunset Valley, West Lake Hills, and Yoakum Texas and the environs areas of Bastrop, Texas. The PIT Rider permits the Company to recover the cost of pipeline safety testing that the Company is required to perform by law.

The effect of the PIT Rider on the various customer classes within the CGSA is set forth in the table below:

<b>Rate Schedule</b>	<b>PIT Rate per Ccf</b>	<b>Average Monthly Bill Impact</b>	<b>Number of Customers</b>
<b>Residential</b>	<b>\$(0.00010)</b>	<b>\$0.00</b>	<b>247,975</b>
<b>Commercial</b>	<b>\$(0.00010)</b>	<b>\$(0.03)</b>	<b>12,479</b>
<b>Public Authority</b>	<b>\$(0.00010)</b>	<b>\$(0.04)</b>	<b>585</b>
<b>Industrial</b>	<b>\$(0.00010)</b>	<b>\$(0.26)</b>	<b>26</b>
<b>Standard Transportation</b>	<b>\$(0.00010)</b>	<b>\$(0.33)</b>	<b>866</b>

Persons with questions or who want more information about this filing may contact the Company at 1-800-700-2443. A copy of the filing will be available for inspection during normal business hours at the Company’s office at 9228 Tuscany Way in Austin, Texas or on the Company's website at <https://www.texasgasservice.com/RateInformation/CentralGulf>.



Texas Gas Service Company, a Division of ONE Gas, Inc.  
Central Gulf Service Area- Central Texas cities only  
Pipeline Integrity Testing Rider  
Rate Calculation

Line	Description	Amount
1	Pipeline Integrity Testing Costs Deferred in 2023	(20,738)
2	Prior years true-up	<u>5,128</u>
3	Total to Recover April 2024 through March 2025	<u>(\$15,609)</u>
4	Annual Volumes (Ccf)	<u>168,973,363</u>
5	PIT Rider Rate per Ccf for April 2024 through March 2025	<u><u>(\$0.00010)</u></u>
6	(Line 3 divided by Line 4)	

Texas Gas Service Company, a Division of ONE Gas, Inc.  
Central Gulf Service Area- Central Texas cities only  
Pipeline Integrity Testing Rider  
Bill Impact

Line	Rate Schedule	Bills	Customers	Volumes	Average Use per Customer	PIT Rate per Ccf	Average Monthly Bill Impact
1	Residential	2,975,695	247,975	92,353,700	31	-0.0001	\$ (0.00)
2	Commercial	149,742	12,479	38,577,330	258	-0.0001	(0.03)
3	Industrial	312	26	798,338	2,559	-0.0001	(0.26)
4	Public Authority	7,021	585	2,919,284	416	-0.0001	(0.04)
6	Standard Transportation	10,391	866	34,324,710	3,303	-0.0001	(0.33)

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Central Gulf Service Area- Central Texas cities only  
 Pipeline Integrity Testing Rider  
 True-up of prior years recovery of Pipeline Integrity Testing expenses

Line	Description	Amount	
1	Approved 2020 Amount to Recover	\$476,208	
2	Recoveries Apr-Dec 2021	(268,654)	
3	Unrecovered 2019 PIT Expenses at 12/13/2021	<u>\$207,554</u>	
4	Recoveries Jan - Mar 2022	(202,774)	
5	Unrecovered 2019 PIT Expenses at 3/31/2022	<u>\$4,780</u>	
6	Interest on Under (Over) Recovery at WACOC	348	
7	Remaining 2020 Costs to recover (refund)	<u><u>\$5,128</u></u>	\$5,128
8	Approved 2021 Amount to Recover	\$49,397	
9	Recoveries Apr-Dec 2022	(25,811)	
10	Unrecovered 2021 PIT Expenses at 12/13/2022	<u>\$23,586</u>	
11	Estimated recoveries Jan-Mar 2023	(23,586)	
12	Estimated unrecovered 2020 PIT Expenses at 3/31/2023	<u><u>\$0</u></u>	<u>\$0</u>
13	Total Prior Year True-Up		<u><u>\$5,128</u></u>



Texas Gas Service Company, a Division of ONE Gas, Inc.  
Central Gulf Service Area- Central Texas cities only  
Pipeline Integrity Testing Rider  
Recovery of Pipeline Integrity Testing Expense

**Recoveries**

January-23	(76,622.02)
February-23	(76,810.66)
March-23	(49,340.89)
April-23	(4,133.47)
May-23	(2,934.63)
June-23	(2,393.59)
July-23	(1,951.33)
August-23	(1,743.49)
September-23	(1,859.29)
October-23	(1,984.18)
November-23	(3,380.35)
December-23	(5,431.12)
<b>Total Net Recoveries in 2023</b>	<b>(228,585.02)</b>



March 1, 2024

The Honorable Mayor  
 and Members of the City Council:  
 City of Rollingwood  
 403 Nixon Drive  
 Rollingwood, Texas 78746

Honorable Mayor and Members of the City Council:

Pursuant to the Cost of Gas Clause currently in effect for the Central-Gulf service area, the following is the determination of the cost of gas to be used for billings in March 2024:

1. Cost of Purchased Gas @ 14.73 PSIA.....	\$4.6208
2. Cost of Purchased Gas @ 14.65 PSIA.....	\$4.5957
3. Purchase/Sales Ratio.....	1.0034
4. Commodity Cost (Line 2 x Line 3).....	\$4.6114
5. Surcharge or Refund Factor.....	\$0.0000
6. Reconciliation Factor.....	(\$0.0884)
7. Revenue-associated Fees and Taxes.....	\$0.0000
8. Subtotal (Line 4 + Line 5 + Line 6 + Line 7).....	\$4.5230
9. Customer Rate Relief Component.....	\$1.1000
10. Cost of Gas (Line 8 + Line 9).....	<u>\$5.6230 / Mcf</u>
	<u>\$0.5623 / Ccf</u>

Billings using the cost of gas as determined above will begin with meters read on and after February 27, 2024 and end with meters read on and after March 27, 2024.

Sincerely,

*Lisa Wattinger*

Lisa Wattinger, Manager  
 Gas Supply