



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

**Wednesday, January 15, 2025**

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 January 15, 2025 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=QmNUbmZBQ1lwUjNjNmK5RnJreIRFUT09>

**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 [mrodriguez@rollingwoodtx.gov](mailto:mrodriguez@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 2023-2024 Audit by ABIP, PC

3. Presentation and discussion on the Quarterly Investment Report for the 1st Quarter
4. Presentation and discussion on the Budget Review for the 1st Quarter
5. Farewell address by the City Administrator

### **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.

6. Discussion and possible action on the minutes from the December 18, 2024 City Council meeting

### **REGULAR AGENDA**

7. Discussion and possible action regarding submittal of comments for the MoPac South Expansion Project Open House #6 and to approve a community outreach plan
8. Discussion and possible action on a resolution to finance a vehicle for Public Works with Government Capital Corporation
9. Discussion and possible action on a change order from AO Services for water infrastructure improvements at Hatley Drive and Park Hills Drive in conjunction with Water CIP Packages 1-4
10. Discussion and possible action on amendments to Code Section 103-232, Stormwater Drainage, regarding the location of stormwater drainage facilities
11. Discussion and possible action regarding new proposed Code Section for Protection of Utility Easements
12. Discussion and possible action regarding periodic inspection of drainage facilities and enforcement of drainage facilities permit requirements
13. Discussion and possible action on allowable construction and installations, above and below ground, in setbacks, public utility easements and rights-of-way
14. Discussion and possible action to set a date for the Spring Clean Up Event
15. Discussion regarding potential use of the Dellana Lane park land

### **EXECUTIVE SESSION**

16. Executive session pursuant to section 551.074 of the Texas Government Code discussion of personnel matters regarding the appointment of a City Administrator

### **OPEN SESSION**

- 17. Discussion and possible action regarding processes and procedures for appointment of a City Administrator

**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.

- [18.](#) City Administrator's Report
- [19.](#) Chief of Police Report
- [20.](#) Municipal Court Report
- [21.](#) City Financials for December 2024 - Fiscal Year 2024-2025
- [22.](#) RCDC Financials for December 2024 - Fiscal Year 2024-2025
- [23.](#) Contract Invoices - Crossroads Utility Services, Water and Wastewater Service, K. Friese + Associates, City Engineer
- [24.](#) Crossroads Utility Services Report on Water and Wastewater
- [25.](#) City Engineer Report - K. Friese + Associates
- 26. Texas Central Appraisal District and Tax Assessor - Notices, Letters, Documents
- [27.](#) 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) on Friday, January 10, 2025, at 5:00 p.m.

*Makayla Rodriguez*

\_\_\_\_\_  
Makayla Rodriguez, 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.



January 15, 2025

To the Honorable Mayor and  
Members of the City Council  
City of Rollingwood, Texas

We have audited 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 for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter dated September 11, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

*Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Rollingwood, Texas are described in note 1 to the financial statements. The City did not adopt any new standards during the fiscal year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

*Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include the net pension liabilities, other post-employment benefits (OPEB) liabilities, deferred inflows and outflows related to the Texas Municipal Retirement System (TMRS), accumulated depreciation, depreciation expense and the related estimated useful lives of capital assets, and the allowances for doubtful accounts. We evaluated the key factors and assumptions used to develop these estimates in determining they are reasonable in relation to the financial statements taken as a whole.

*Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is the disclosure in Note 14 regarding the City’s deficit of fund balance in the drainage fund.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. 30 adjustments were identified as a result of audit inquiry and audit procedures; most were material to the financial statements. We have attached the listing of correcting journal entries to this letter. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 15, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, schedule of changes in net pension and OPEB liabilities and related ratios, and schedule of contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Rollingwood, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,  
ABIP, PC



San Antonio, Texas

CITYO2012 - City of Rollingwood  
 Engagement: AUDIT2024 - City of Rollingwood  
 Period Ending: 9/30/2024  
 Trial Balance: 3001.01 - Trial Balance Database  
 Workpaper: 3701.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>6000.01</b>		
To roll net assets as of PY balances				
100-01-1000	CLAIM ON POOLED CASH		\$ 3,366.00	
100-01-1222	DUE FROM WATER FUND		137.57	
200-01-1200	ACCOUNTS RECEIVABLE		3,251.00	
200-01-1210	UNAPPLIED CREDITS		407.00	
200-01-2400	CUSTOMER DEPOSITS PAYABLE		8,800.00	
200-01-3000	FUND BALANCE-UNAPPROPRATED		137.57	
460-01-3000	FUND BALANCE-UNAPPROPRATED		3,366.00	
100-01-2600	TRAFFIC FINE RESERVE			\$ 137.57
100-01-3000	FUND BALANCE-UNAPPROPRATED			3,366.00
200-01-1288	UNAPPLIED CREDITS - AUDIT ALT			407.00
200-01-1299	ACCOUNTS REC - AUDIT ALTERNATE			3,251.00
200-01-2310	DUE TO MERCHANT ACCOUNT			137.57
200-01-2401	CUST DEPOSITS -AUDIT ALTERNATE			8,800.00
460-01-1000	CLAIM ON POOLED CASH			3,366.00
<b>Total</b>			<b>19,465.14</b>	<b>19,465.14</b>
<b>Adjusting Journal Entries JE # 2</b>		<b>4605.01</b>		
To capitalize current year projects, CIP, and record retainage payable				
701-01-1601	WATER LINE IMPROVEMENTS		1,188,703.59	
701-01-1614	CONSTRUCTION IN PROGRESS		424,216.56	
701-01-2009	RETAINAGE PAYABLE			76,927.43
701-35-5330	WATER CIP PACKAGES 1-4			1,535,992.72
<b>Total</b>			<b>1,612,920.15</b>	<b>1,612,920.15</b>
<b>Adjusting Journal Entries JE # 3</b>		<b>4203.01</b>		
Remove the revenue and expense related to the sales tax transfer to the RCDC				
100-10-4037	4-B SALES TAX		213,655.61	
100-10-5525	4B SALES TAX ALLOCATION			213,655.61
<b>Total</b>			<b>213,655.61</b>	<b>213,655.61</b>
<b>Adjusting Journal Entries JE # 4</b>		<b>4603.01</b>		
Book retainage payable for governmental CIP				
702-35-5221	NIXON PLEASANT DRAINAGE IMPROV		14,735.22	
702-35-5222	HUBBARD-HATLEY-PICKWICK DRAIN		2,474.53	
702-01-2CPA	Retainage Payable			17,209.75
<b>Total</b>			<b>17,209.75</b>	<b>17,209.75</b>
<b>Adjusting Journal Entries JE # 5</b>		<b>4603.02</b>		
Book enterprise asset additions and 2024 depreciation				
200-01-1620	EQUIPMENT		324,645.00	
200-90000	Depreciation Expense		156,388.00	
800-01-1620	EQUIPMENT		324,645.00	

000	Depreciation Expense	339,194.00	
200-01-1610	ACCUMULATED DEPRECIATION		143,600.00
200-01-1628	ACCUM DEPREC MAINT & OFFICE		12,788.00
200-60-5192	Electronic Meter Project		324,645.00
800-01-1611	ACCUM DEPREC - BUILDING		1,720.00
800-01-1628	ACCUM DEPREC = MAINT & OFFICE		319,032.00
800-01-1630	ACCUM DEPREC - EQUIPMENT		18,442.00
800-60-5192	Electronic Meter Project		324,645.00
<b>Total</b>		<b>1,144,872.00</b>	<b>1,144,872.00</b>

**Adjusting Journal Entries JE # 6**

5305.02

Correct Vehicle Lease Payments

100-30-5494	VEH FIN NOTE - DEBT SERVICE	2,320.60	
100-99-5CPA	Transfer to Water Fund	2,941.71	
200-01-2123	GOVERNMENT CAPITAL LEASE	8,327.48	
800-60-5CPA	Transfer to Water Fund	3,123.71	
100-40-5494	VEHICLE FINANCING NOTE DEBT SV		4,477.31
100-55-5494	VEH FIN NOTE - DEBT SERVICE		785.00
200-01-4CPA	Transfer from General Fund		2,941.71
200-60-4CPA	Transfer From Stormwater		3,123.71
200-60-5494	VEH FIN NOTE - DEBT SERVICE		2,262.06
800-60-5494	VEH FIN NOTE - DEBT SERVICE		3,123.71
<b>Total</b>		<b>16,713.50</b>	<b>16,713.50</b>

**Adjusting Journal Entries JE # 7**

5307.02

Move debt payment that was due 10/16/2024 to prepaid expense REVERSE IN 2025

200-01-1CPA	Prepaid Expenses	12,859.43	
800-01-1CPA	Prepaid Expense	12,859.43	
200-60-5496	Meters Fin Note Debt Svc		12,859.43
800-60-5498	Meters Fin Note - Debt Svc		12,859.43
<b>Total</b>		<b>25,718.86</b>	<b>25,718.86</b>

**Adjusting Journal Entries JE # 8**

5307.02

Move loan revenue to a liability and amortize 2024 amounts

200-01-21CPA	2024 Loan Payable	14,683.51	
200-60-4579	CAPITAL LEASEPROCEEDS - METERS	324,645.00	
800-01-21CPA	2024 Loan Payable	14,683.51	
800-60-4579	Capital Lease Proceeds - Meter	324,645.00	
200-01-21CPA	2024 Loan Payable		324,645.00
200-60-5496	Meters Fin Note Debt Svc		14,683.51
800-01-21CPA	2024 Loan Payable		324,645.00
800-60-5498	Meters Fin Note - Debt Svc		14,683.51
<b>Total</b>		<b>678,657.02</b>	<b>678,657.02</b>

**Adjusting Journal Entries JE # 9**

5303.01

Adjust business type accrued interest and amortize premiums

200-01-2121	BOND PREMIUM-SR2014 WTR IMPRV	2,871.00	
200-01-2122	ACCRUED INTEREST PAYABLE	220.36	
701-01-2121	BOND PREMIUM-SR2023 WTR IMPR	6,755.00	
701-01-2122	BOND INT PAYBLE-SR2023 WTR IMP	7,416.45	
800-01-2122	ACCRUED INTEREST PAYABLE	25,636.83	
800-01-2136	BOND PREMIUM-2019 REFUNDING	29,432.00	
200-60-5299	Bond Interest-Series 2014		3,091.36

Bond Interest  
 Bond Interest 2024  
 Debt Service-Interest 2012B

14,172.  
 55,068.83  
**72,331.64**

**Total**

**72,331.64**  
**72,331.64**

**Adjusting Journal Entries JE # 10**

**5303.01**

Correctly Display Debt

200-01-2120	BONDS PAYABLE-SR2014 WTR IMP	44,100.00	
200-60-5299	Bond Interest-Series 2014	18,569.25	
430-60-5461	Transfer to Water Fund	62,669.25	
450-60-5462	Transfer Out	715,650.00	
470-60-5462	Transfer Out	235,983.14	
701-01-2120	BONDS PAYABLE-SR2023 WTR IMPR	65,000.00	
701-60-4640	OTHER SOURCES - BOND PREMIUM	82,036.72	
701-60-4641	OTHER SOURCES - BOND ISSUANCE	1,395,000.00	
701-60-5303	BOND ISSUANCE COST	19,688.18	
701-60-5304	Bond Interest	170,983.14	
800-01-2135	BONDS PAYABLE-2019 REFUNDING	425,000.00	
800-01-5347	Debt Service-Interest 2012B	290,650.00	
200-60-4718	Transfer from SR2014 Debt Service		62,669.25
430-60-5298	BOND PRINCIPAL - SERIES 2014		44,100.00
430-60-5299	BOND INTEREST - SERIES 2014		18,569.25
450-60-5207	BOND PRINCIPAL-SERIES 2019		425,000.00
450-60-5208	BOND INTEREST - SERIES 2019		290,650.00
470-60-5209	BOND PRINCIPAL - SERIES 2023		65,000.00
470-60-5210	BOND INTEREST - SERIES 2023		170,983.14
701-01-21CPA	Bond Payable - SR2024 WTR IMPR		1,395,000.00
701-01-22CPA	Bond Premium - SR2024 WTR IMPR		101,724.90
701-01-4CPA	Transfer in from 2023 Bond		235,983.14
800-01-4732	Transfer from 2012 Debt Service-FD440		715,650.00
<b>Total</b>		<b>3,525,329.68</b>	<b>3,525,329.68</b>

**Adjusting Journal Entries JE # 11**

**4205.02**

Adjust allowance accounts for water and wastewater

200-60-4600	WATER SALES	3,936.26	
800-60-4620	WASTEWATER	1,242.69	
200-01-1205	ALLOWANCE FOR UNCOLLECTIBLE		3,936.26
800-01-1205	ALLOWANCE FOR UNCOLLECTIBLE		1,242.69
<b>Total</b>		<b>5,178.95</b>	<b>5,178.95</b>

**Adjusting Journal Entries JE # 12**

**5601.01**

Recognize remainder of ARPA deferred revenue

100-01-2141	ARPA DEFERRED REVENUE	7,745.13	
100-10-4565	GRANT REVENUES		7,745.13
<b>Total</b>		<b>7,745.13</b>	<b>7,745.13</b>

**Adjusting Journal Entries JE # 13**

**4206.02**

Adjust property tax AR, allowance accts, and deferred revenue

100-01-1230	TAXES RECEIVABLE - GENERAL	6,369.14	
430-01-1230	TAXES RECEIVABLE	6,574.17	
100-01-1206	ALLOWANCE FOR DOUBTFUL ACCTS		1,441.91
100-01-2250	DEFERRED TAX REV=DELINQUENT TX		4,927.23
430-01-1206	ALLOWANCE FOR DOUBTFUL COLL		1,109.72
430-01-2250	DEFERRED TAX REV-DELINQUENT TX		5,464.45

**Adjusting Journal Entries JE # 14**  
 Properly show penalty and interest income in the general fund

4206.02

100-10-4020	PENALTY & INTEREST ON TAXES		
100-10-4000	CURRENT PROPERTY TAXES		
<b>Total</b>			

	61,248.51		
			61,248.51
	<b>61,248.51</b>		<b>61,248.51</b>

**Adjusting Journal Entries JE # 15**  
 Properly state lease revenue & receivable

5402.01

100-01-2299	DEFERRED INFLOW - LEASE		
100-55-4320	FIELD LEASE		
100-01-1399	LEASE RECEIVABLE		
100-55-4400cpa	INTEREST INCOME - LEASES		
<b>Total</b>			

	33,651.00		
	2,069.00		
			27,863.00
			7,857.00
	<b>35,720.00</b>		<b>35,720.00</b>

**Adjusting Journal Entries JE # 16**  
 Reclass authorize.net deposit

PBC (3802.01)

200-01-1250	ALLOWANCE FOR LOSSES		
200-60-5234	CROSSROADS EMERG/M&O REPAIRS		
<b>Total</b>			

	6,813.02		
			6,813.02
	<b>6,813.02</b>		<b>6,813.02</b>

**Adjusting Journal Entries JE # 17**  
 Move prepayments to deferred revenue. RECOGNIZE IN 2025

5602.01

800-01-1215	OTHER RECEIVABLES (WATER)		
800-01-2090	Deferred Revenue-Paving Assess		
<b>Total</b>			

	14,625.14		
			14,625.14
	<b>14,625.14</b>		<b>14,625.14</b>

**Adjusting Journal Entries JE # 18**  
 To adjust due to/due froms

4901.01

100-01-2008	ACCOUNTS PAYABLE - OTHER		
100-01-1221	DUE FROM RCDC		
<b>Total</b>			

	2,712.48		
			2,712.48
	<b>2,712.48</b>		<b>2,712.48</b>

**Adjusting Journal Entries JE # 19**  
 To adjust record GASB 68 entries in the enterprise funds

5253.01

200-60-5050	TX MUNICIPAL RETIREMENT SYS		
800-01-5050	Tx Mun Retire System Exp		
200-01-1131	NET PENSION		
200-01-1141	DEFERRED OUTFLOW OF RESOURCES		
200-01-2140	DEFERRED INFLOWS OF RESOURCES		
800-01-1031	NET PENSION		
800-01-1141	DEFERRED OUTFLOW OF RESOURCES		
800-01-2140	DEFERRED INFLOWS OF RESOURCES		
<b>Total</b>			

	8,610.00		
	8,610.00		
			5,244.00
			3,298.00
			68.00
			5,244.00
			3,298.00
			68.00
	<b>17,220.00</b>		<b>17,220.00</b>

**Adjusting Journal Entries JE # 20**  
 To record GASB 75 entries in the enterprise funds

5261.01

200-01-2142	RES STORM DISCHA PERMIT-ZONE 8		
200-60-5050	TX MUNICIPAL RETIREMENT SYS		
800-01-2142	RES STORM DISCHA PERMIT-ZONE 8		

	526.00		
	2,049.00		
	526.00		

050	Tx Mun Retire Systm Exp	2,049.00	
200-01-1142	DEFERRED OUTFLOWS-OPEB		173.00
200-01-2145	OPEB LIABILITY		2,402.00
800-01-1142	DEFERRED OUTFLOWS-OPEB		173.00
800-01-2145	OPEB LIABILITY		2,402.00
<b>Total</b>		<b>5,150.00</b>	<b>5,150.00</b>

**Adjusting Journal Entries JE # 21**

5205.01

To properly state accrued payroll and payroll expense at 9/30/2024

100-15-5000	SALARY	425.00	
100-25-5000	SALARY	397.00	
100-30-5000	SALARY	95.00	
100-40-5000	SALARY	3,627.00	
100-50-5000	SALARY	249.00	
200-60-5000	SALARY	754.00	
800-60-5000	SALARY	754.00	
100-01-2115	WAGES PAYABLE		4,643.00
100-10-5000	SALARY		132.00
100-55-5000	SALARY		18.00
200-01-2115	WAGES PAYABLE		754.00
800-01-2115	WAGES PAYABLE		754.00
<b>Total</b>		<b>6,301.00</b>	<b>6,301.00</b>

**Adjusting Journal Entries JE # 22**

5206.01

To zero out payroll liabilities (post in FY24, do not reverse)

100-01-2010	HEALTH INSURANCE PAYABLE	4,043.22	
100-01-2080	TMRS RETIREMENT WITHHELD	4,130.77	
200-60-5020	HEALTH INSURANCE	1,498.34	
200-60-5050	TX MUNICIPAL RETIREMENT SYS	3,233.54	
800-60-5020	HEALTH INSURANCE	1,498.34	
800-60-5050	TX MUNICIPAL RETIREMENT SYS	3,866.63	
100-10-5020	HEALTH INSURANCE		367.76
100-10-5050	TX MUNICIPAL RETIREMENT SYS		410.30
100-15-5020	HEALTH INSURANCE		388.58
100-15-5050	TX MUNICIPAL RETIREMENT SYS		267.86
100-25-5020	HEALTH INSURANCE		409.04
100-25-5050	TX MUNICIPAL RETIREMENT SYS		247.85
100-30-5020	HEALTH INSURANCE		184.54
100-30-5050	TX MUNICIPAL RETIREMENT SYS		209.05
100-40-5020	HEALTH INSURANCE		2,544.62
100-40-5050	TX MUNICIPAL RETIREMENT SYS		2,739.82
100-50-5020	HEALTH INSURANCE		38.03
100-50-5050	TX MUNICIPAL RETIREMENT SYS		132.80
100-55-5050	TX MUNICIPAL RETIREMENT SYS		110.65
100-55-5050	TX MUNICIPAL RETIREMENT SYS		123.09
200-01-2010	HEALTH INSURANCE PAYABLE		1,498.34
200-01-2080	TMRS RETIREMENT PAYABLE		3,233.54
800-01-2010	HEALTH INSURANCE PAYABLE		1,498.34
800-01-2080	TMRS RETIREMENT PAYABLE		3,866.63
<b>Total</b>		<b>18,270.84</b>	<b>18,270.84</b>

**Adjusting Journal Entries JE # 23**

5203.01

To record compensated absences liability at year end

200-60-5060	Compensated Absences Expense	2,059.40	
800-01-5060	Compensated Absences Expense	2,059.40	



COMPENSATED ABSENCE PAYABLE  
COMPENSATED ABSENCE PAYABLE

<b>Total</b>		<b>4,118.80</b>	<b>4,118.80</b>
<b>Adjusting Journal Entries JE # 24</b>			
To adjust court cost payable at 9/30/2024			
100-01-2600	TRAFFIC FINE RESERVE	19,833.99	
100-50-4100	COURT FINES		19,833.99
<b>Total</b>		<b>19,833.99</b>	<b>19,833.99</b>
<b>Adjusting Journal Entries JE # 25</b>			
To reclass Due to RCDC			
100-01-2008	ACCOUNTS PAYABLE - OTHER	17,421.13	
100-01-2301	DUE TO RCDC		17,421.13
<b>Total</b>		<b>17,421.13</b>	<b>17,421.13</b>
<b>Adjusting Journal Entries JE # 26</b>			
To adjust sales tax receivable to actual amounts			
100-10-4040	CITY SALES TAX	5,301.01	
301-99-5CPA	TRANSFER TO GENERAL FUND	1,021.64	
100-01-1350	SALES TAX RECEIVABLE		4,279.37
100-99-4CPA	TRANSFER FROM STREET MAINTENANCE		1,021.64
301-01-1350	SALES TAX RECEIVABLE		1,021.64
<b>Total</b>		<b>6,322.65</b>	<b>6,322.65</b>
<b>Adjusting Journal Entries JE # 27</b>			
To adjust returned checks receivable balance			
200-01-1300	RETURNED CHECKS RECEIVABLE	5,948.29	
200-60-4600	WATER SALES		5,948.29
<b>Total</b>		<b>5,948.29</b>	<b>5,948.29</b>
<b>Adjusting Journal Entries JE # 28</b>			
To reverse reserve account expense entry			
800-01-2070	Televising / Smoke Testing Res	32,500.00	
800-60-5218	ANNUAL TELEVISING/SMOKE TEST		32,500.00
<b>Total</b>		<b>32,500.00</b>	<b>32,500.00</b>
<b>Adjusting Journal Entries JE # 29</b>			
To reclass amounts out of capital outlay			
100-55-5164	EQUIPMENT MAINT & REPAIRS	357.88	
100-55-5171	EQUIPMENT		357.88
<b>Total</b>		<b>357.88</b>	<b>357.88</b>
<b>Adjusting Journal Entries JE # 30</b>			
To record AR for Austin Energy Franchise Fee not received until after year-end			
100-01-1200	ACCOUNTS RECEIVABLE	36,618.82	
100-10-4051	ELECT UTIL FRANCHISE FEE		36,618.82
<b>Total</b>		<b>\$ 36,618.82</b>	<b>\$ 36,618.82</b>

# CITY OF ROLLINGWOOD, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

**abip**

CPAs | ADVISORS

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



## CITY OF ROLLINGWOOD, TEXAS

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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, 2024, 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, 2024, 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 January 15, 2025, 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.

ABIP, PC

San Antonio, Texas  
January 15, 2025



**CITY OF ROLLINGWOOD, TEXAS**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**September 30, 2024**

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, 2024.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at September 30, 2024 by \$7,879,320. Of this amount \$2,627,340 (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 \$6,394,678 for the fiscal year. The net expense after charges for services and operating contributions was \$3,116,348.
- During the year, the City issued City of Rollingwood, Texas General Obligation Bonds, Series 2024 in the amount of \$1,395,000 and entered into a loan agreement with Government Capital Corporation in the amount of \$649,290.
- At September 30, 2024 the City’s governmental funds reported combined ending fund balances of \$4,828,327, a net increase of \$400,175. This increase is due mainly to an increase of property and sales taxes.
- At September 30, 2024 the unassigned fund balance for the general fund was \$2,891,431 or 107% 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 2024 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 \$7,879,320 (net position). Of this amount, \$2,627,340 (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City's net position (59%) 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	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and other assets	\$ 5,294,101	\$ 4,882,969	\$ 5,517,403	\$ 5,505,889	\$ 10,811,504	\$ 10,388,858
Capital assets	2,930,907	2,674,853	13,169,072	11,402,443	16,099,979	14,077,296
Total assets	<u>8,225,008</u>	<u>7,557,822</u>	<u>18,686,475</u>	<u>16,908,332</u>	<u>26,911,483</u>	<u>24,466,154</u>
Deferred outflows of resources	<u>231,831</u>	<u>297,619</u>	<u>90,158</u>	<u>97,100</u>	<u>321,989</u>	<u>394,719</u>
Liabilities:						
Current liabilities	694,916	655,475	1,152,730	955,708	1,847,646	1,611,183
Long-term liabilities	<u>2,177,569</u>	<u>2,655,654</u>	<u>15,302,246</u>	<u>13,855,304</u>	<u>17,479,815</u>	<u>16,510,958</u>
Total liabilities	<u>2,872,485</u>	<u>3,311,129</u>	<u>16,454,976</u>	<u>14,811,012</u>	<u>19,327,461</u>	<u>18,122,141</u>
Deferred inflows of resources	<u>19,217</u>	<u>25,716</u>	<u>7,474</u>	<u>8,390</u>	<u>26,691</u>	<u>34,106</u>
Net position:						
Net investment in capital assets	2,776,162	2,091,429	1,931,646	1,125,865	4,707,808	3,217,294
Restricted	566,450	495,981	-	-	566,450	495,981
Unrestricted	<u>2,222,525</u>	<u>1,931,186</u>	<u>382,537</u>	<u>1,060,165</u>	<u>2,605,062</u>	<u>2,991,351</u>
Total net position	<u>\$ 5,565,137</u>	<u>\$ 4,518,596</u>	<u>\$ 2,314,183</u>	<u>\$ 2,186,030</u>	<u>\$ 7,879,320</u>	<u>\$ 6,704,626</u>

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 \$1,046,541.

A key element is as follows:

- An increase in charges for services revenue.

Business-type activities – Business-type activities increased the City’s net position by \$128,153 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, 2024.

CHANGE IN NET POSITION

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues:						
Program revenues						
Charges for services	\$ 592,817	\$ 430,731	\$ 2,617,397	\$ 2,616,668	\$ 3,210,214	\$ 3,047,399
Operating contributions	68,116	65,299	-	-	68,116	65,299
Capital contributions	-	34,548	-	-	-	34,548
General revenues						
Property taxes	3,035,254	2,631,742	-	-	3,035,254	2,631,742
Sales taxes	1,067,924	881,653	-	-	1,067,924	881,653
Franchise taxes	138,221	135,295	-	-	138,221	135,295
Unrestricted investment earnings	23,617	16,907	25,753	18,092	49,370	34,999
Other income	273	28,328	-	-	273	28,328
Total revenues	<u>4,926,222</u>	<u>4,224,503</u>	<u>2,643,150</u>	<u>2,634,760</u>	<u>7,569,372</u>	<u>6,859,263</u>
Expenses:						
General government	711,835	601,775	-	-	711,835	601,775
Public works	32,884	25,549	-	-	32,884	25,549
Sanitation	189,111	187,349	-	-	189,111	187,349
Public safety	1,297,835	1,407,957	-	-	1,297,835	1,407,957
Court	101,976	105,786	-	-	101,976	105,786
Parks and recreation	105,326	84,179	-	-	105,326	84,179
Streets	149,639	119,224	-	-	149,639	119,224
Development services	251,361	325,471	-	-	251,361	325,471
Drainage	67,311	150,834	-	-	67,311	150,834
Interest	56,282	68,004	-	-	56,282	68,004
Water	-	-	1,844,773	1,862,409	1,844,773	1,862,409
Wastewater	-	-	1,586,345	1,512,249	1,586,345	1,512,249
Total expenses	<u>2,963,560</u>	<u>3,076,128</u>	<u>3,431,118</u>	<u>3,374,658</u>	<u>6,394,678</u>	<u>6,450,786</u>
Increase (decrease) in net position before transfers	<u>1,962,662</u>	<u>1,148,375</u>	<u>(787,968)</u>	<u>(739,898)</u>	<u>1,174,694</u>	<u>408,477</u>
Transfers	<u>(916,121)</u>	<u>(657,917)</u>	<u>916,121</u>	<u>657,917</u>	<u>-</u>	<u>-</u>
Change in net position	1,046,541	490,458	128,153	(81,981)	1,174,694	408,477
Net position - beginning	4,518,596	3,994,478	2,186,030	2,313,206	6,704,626	6,307,684
Restatement of net position	<u>-</u>	<u>33,660</u>	<u>-</u>	<u>(45,195)</u>	<u>-</u>	<u>(11,535)</u>
Net position - ending	<u>\$ 5,565,137</u>	<u>\$ 4,518,596</u>	<u>\$ 2,314,183</u>	<u>\$ 2,186,030</u>	<u>\$ 7,879,320</u>	<u>\$ 6,704,626</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 \$4,828,327, an increase of \$400,175 from the prior year. This increase is due primarily to increased property and sales taxes.

Approximately 47% of this total amount, \$2,253,098 constitutes fund balance which is available for spending at the government’s discretion. The remainder fund balance of \$2,275,229 or 53% 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 \$2,891,431. The unassigned fund balance represents 107% of total general fund expenditures. The fund balance of the City’s general fund increased for the fiscal year by \$728,474, 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.

Water Fund – A deficit unrestricted net position in the amount of (\$247,375) is recorded due to an increase in debt agreements entered into during the current year. This is a decrease of the unrestricted net position in the prior year by \$800,806.

Wastewater Fund – Unrestricted net position in the wastewater fund at the end of the current fiscal year amounted to \$629,912. This is an increase of the unrestricted net position in the prior year by \$123,178.

### BUDGETARY HIGHLIGHTS

General fund – Actual fiscal year expenditures in the general fund were \$546,862 less than the final budgeted amounts or appropriations. The fiscal year 2024 budget was amended from the original budget adopted by Council.

The major difference between the original and final budget was:

- \$200,000 – budget increase in general government and sanitation expenditures and sales tax revenues
- \$224,100 – budget decrease in public safety expenditures

Debt Service fund – Actual fiscal year expenditures in the debt service fund were \$1,014,622 less than the final budgeted amounts or appropriations. The difference is due to debt payments for the water and wastewater fund being budgeted in the debt service fund.

### 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, 2024 amounted to \$16,099,979 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, vehicles, machinery and equipment, infrastructure, and construction in progress. The net increase in the City’s investment in capital assets for the current fiscal year was 14% due mainly to construction in progress projects.



The following table shows capital asset activity for the 2024 fiscal year compared to 2023. 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**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Capital assets-not depreciated						
Land	\$ 321,438	\$ 321,438	\$ -	\$ -	\$ 321,438	\$ 321,438
Construction in progress	719,901	308,752	424,217	-	1,144,118	308,752
Total capital assets - not depreciated	<u>1,041,339</u>	<u>630,190</u>	<u>424,217</u>	<u>-</u>	<u>1,465,556</u>	<u>630,190</u>
Capital assets-depreciated						
Buildings and improvements	721,038	721,038	43,000	43,000	764,038	764,038
Equipment	1,155,493	1,155,493	994,975	345,685	2,150,468	1,501,178
Infrastructure	<u>2,215,866</u>	<u>2,215,866</u>	<u>18,251,056</u>	<u>17,062,352</u>	<u>20,466,922</u>	<u>19,278,218</u>
Total capital assets - depreciated	<u>4,092,397</u>	<u>4,092,397</u>	<u>19,289,031</u>	<u>17,451,037</u>	<u>23,381,428</u>	<u>21,543,434</u>
Less: accumulated depreciation						
Buildings and improvements	(310,995)	(294,588)	(8,600)	(6,880)	(319,595)	(301,468)
Equipment	(897,692)	(845,372)	(198,701)	(167,471)	(1,096,393)	(1,012,843)
Infrastructure	<u>(994,142)</u>	<u>(907,774)</u>	<u>(6,336,875)</u>	<u>(5,874,243)</u>	<u>(7,331,017)</u>	<u>(6,782,017)</u>
Total accumulated depreciation	<u>(2,202,829)</u>	<u>(2,047,734)</u>	<u>(6,544,176)</u>	<u>(6,048,594)</u>	<u>(8,747,005)</u>	<u>(8,096,328)</u>
Total capital assets - net	<u>\$ 2,930,907</u>	<u>\$ 2,674,853</u>	<u>\$ 13,169,072</u>	<u>\$ 11,402,443</u>	<u>\$ 16,099,979</u>	<u>\$ 14,077,296</u>

Long-term liabilities – During the fiscal year, the City issued General Obligation Bonds, Series 2024 in the amount of \$1,395,000 for waterwork improvements and entered into a loan contract with Government Capital Corporation in the amount of \$649,290 for water and wastewater projects. At the end of the current fiscal year, the City had total bonded debt outstanding of \$16,280,000. 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.



## CITY OF ROLLINGWOOD, TEXAS

## STATEMENT OF NET POSITION

September 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,947,660	\$ 5,185,869	\$ 10,133,529	\$ 622,706
Accounts receivable-net of allowances for uncollectibles:				
Property taxes	54,019	-	54,019	-
Other	123,725	305,954	429,679	17,421
Lease receivable	168,559	-	168,559	-
Internal balances	138	(138)	-	-
Prepaid items	-	25,718	25,718	-
Capital assets:				
Land	321,438	-	321,438	-
Construction in progress	719,901	424,217	1,144,118	-
Buildings and improvements	410,043	-	410,043	-
Water distribution system	-	3,564,479	3,564,479	-
Wastewater system	-	8,276,336	8,276,336	-
Wastewater system-connections	-	73,366	73,366	-
Equipment	257,801	796,274	1,054,075	-
Infrastructure	1,221,724	-	1,221,724	-
Wastewater system-building improvements	-	34,400	34,400	-
Total assets	<u>8,225,008</u>	<u>18,686,475</u>	<u>26,911,483</u>	<u>640,127</u>
<b>Deferred outflows of resources:</b>				
Deferred outflows of resources - pension	219,181	85,238	304,419	-
Deferred outflows of resources - OPEB	12,650	4,920	17,570	-
Total deferred outflows of resources	<u>231,831</u>	<u>90,158</u>	<u>321,989</u>	<u>-</u>
<b>Liabilities:</b>				
Accounts payable	143,176	414,771	557,947	-
Accrued interest payable	10,422	46,759	57,181	-
Accrued expenses	83,765	13,392	97,157	-
Unearned revenue	16,559	20,618	37,177	-
Noncurrent liabilities:				
Payable from restricted assets -				
Customer deposits	-	174,320	174,320	-
Net pension liability	344,573	134,002	478,575	-
OPEB liability	54,749	21,290	76,039	-
Due within one year	440,994	657,190	1,098,184	-
Due in more than one year	1,778,247	14,972,634	16,750,881	-
Total liabilities	<u>2,872,485</u>	<u>16,454,976</u>	<u>19,327,461</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Deferred inflows of resources - pension	4,378	1,702	6,080	-
Deferred inflows of resources - OPEB	14,839	5,772	20,611	-
Total deferred inflows of resources	<u>19,217</u>	<u>7,474</u>	<u>26,691</u>	<u>-</u>
<b>Net position:</b>				
Net investment in capital assets	2,776,162	1,931,646	4,707,808	-
Restricted for:				
Street maintenance	542,614	-	542,614	-
Municipal court	22,921	-	22,921	-
Debt service	-	-	-	-
Police department	915	-	915	-
Unrestricted net position	<u>2,222,525</u>	<u>382,537</u>	<u>2,605,062</u>	<u>640,127</u>
Total net position	<u>\$ 5,565,137</u>	<u>\$ 2,314,183</u>	<u>\$ 7,879,320</u>	<u>\$ 640,127</u>

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

**CITY OF ROLLINGWOOD, TEXAS**

**STATEMENT OF ACTIVITIES**

**Year ended September 30, 2024**

Functions and Programs	Expenses	Charges for Services	Program Revenues Operating Contributions	Capital Contributions
<b>Primary governmental activities:</b>				
General government	\$ (711,835)	\$ 330,942	\$ 62,826	\$ -
Public works	(32,884)	17,779	-	-
Sanitation	(189,111)	440	-	-
Public safety	(1,297,835)	-	290	-
Court	(101,976)	111,243	-	-
Parks and recreation	(105,326)	76,257	5,000	-
Streets	(149,639)	-	-	-
Development services	(251,361)	-	-	-
Drainage	(67,311)	56,156	-	-
Interest and fees	(56,282)	-	-	-
<b>Total primary governmental activities</b>	<u>(2,963,560)</u>	<u>592,817</u>	<u>68,116</u>	<u>-</u>
<b>Business-type activities:</b>				
Water	(1,844,773)	1,565,133	-	-
Wastewater	(1,586,345)	1,052,264	-	-
<b>Total business-type activities</b>	<u>(3,431,118)</u>	<u>2,617,397</u>	<u>-</u>	<u>-</u>
<b>Primary government</b>	<u>\$ (6,394,678)</u>	<u>\$ 3,210,214</u>	<u>\$ 68,116</u>	<u>\$ -</u>
<b>Component unit:</b>				
Rollingwood Community Development Corporation	<u>\$ (81,800)</u>	<u>\$ -</u>	<u>\$ -</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

Net position at end of year

## Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Government Total	Component Unit
\$ (318,067)	\$ -	\$ (318,067)	
(15,105)	-	(15,105)	
(188,671)	-	(188,671)	
(1,297,545)	-	(1,297,545)	
9,267	-	9,267	
(24,069)	-	(24,069)	
(149,639)	-	(149,639)	
(251,361)	-	(251,361)	
(11,155)	-	(11,155)	
(56,282)	-	(56,282)	
<u>(2,302,627)</u>	<u>-</u>	<u>(2,302,627)</u>	
-	(279,640)	(279,640)	
<u>-</u>	<u>(534,081)</u>	<u>(534,081)</u>	
<u>-</u>	<u>(813,721)</u>	<u>(813,721)</u>	
<u>(2,302,627)</u>	<u>(813,721)</u>	<u>(3,116,348)</u>	
			<u>\$ (81,800)</u>
3,035,254	-	3,035,254	-
1,067,924	-	1,067,924	213,656
138,221	-	138,221	-
23,617	25,753	49,370	18,388
273	-	273	-
(916,121)	916,121	-	-
<u>3,349,168</u>	<u>941,874</u>	<u>4,291,042</u>	<u>232,044</u>
1,046,541	128,153	1,174,694	150,244
<u>4,518,596</u>	<u>2,186,030</u>	<u>6,704,626</u>	<u>489,883</u>
<u>\$ 5,565,137</u>	<u>\$ 2,314,183</u>	<u>\$ 7,879,320</u>	<u>\$ 640,127</u>



## CITY OF ROLLINGWOOD, TEXAS

BALANCE SHEET  
GOVERNMENTAL FUNDS

September 30, 2024

	General Fund	Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,375,017	\$ 23,536	\$ 549,107	\$ 4,947,660
Taxes receivables, net	28,111	25,908	-	54,019
Sales tax receivable	69,685	-	17,421	87,106
Other receivables	36,619	-	-	36,619
Lease receivable	168,559	-	-	168,559
Due from other funds	564,596	-	-	564,596
	<u>564,596</u>	<u>-</u>	<u>-</u>	<u>564,596</u>
<b>Total assets</b>	<b>\$ 5,242,587</b>	<b>\$ 49,444</b>	<b>\$ 566,528</b>	<b>\$ 5,858,559</b>
	<u>\$ 5,242,587</u>	<u>\$ 49,444</u>	<u>\$ 566,528</u>	<u>\$ 5,858,559</u>
<b>Liabilities:</b>				
Accounts payable	\$ 86,571	\$ -	\$ 56,605	\$ 143,176
Accrued liabilities	42,881	-	40,884	83,765
Due to other funds	-	-	564,458	564,458
Unearned revenue	16,559	-	-	16,559
	<u>16,559</u>	<u>-</u>	<u>-</u>	<u>16,559</u>
<b>Total liabilities</b>	<b>146,011</b>	<b>-</b>	<b>661,947</b>	<b>807,958</b>
	<u>146,011</u>	<u>-</u>	<u>661,947</u>	<u>807,958</u>
<b>Deferred inflows of resources:</b>				
Unearned revenue - property taxes	28,111	25,908	-	54,019
Unearned revenue - leases	168,255	-	-	168,255
	<u>168,255</u>	<u>-</u>	<u>-</u>	<u>168,255</u>
<b>Total deferred inflows of resources</b>	<b>196,366</b>	<b>25,908</b>	<b>-</b>	<b>222,274</b>
	<u>196,366</u>	<u>25,908</u>	<u>-</u>	<u>222,274</u>
<b>Fund balances:</b>				
Restricted for construction	2,008,779	-	-	2,008,779
Restricted for street maintenance	-	-	542,614	542,614
Restricted for municipal court	-	-	22,921	22,921
Restricted for police department	-	-	915	915
Unassigned	2,891,431	23,536	(661,869)	2,253,098
	<u>2,891,431</u>	<u>23,536</u>	<u>(661,869)</u>	<u>2,253,098</u>
<b>Total fund balances</b>	<b>4,900,210</b>	<b>23,536</b>	<b>(95,419)</b>	<b>4,828,327</b>
	<u>4,900,210</u>	<u>23,536</u>	<u>(95,419)</u>	<u>4,828,327</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 5,242,587</b>	<b>\$ 49,444</b>	<b>\$ 566,528</b>	<b>\$ 5,858,559</b>
	<u>\$ 5,242,587</u>	<u>\$ 49,444</u>	<u>\$ 566,528</u>	<u>\$ 5,858,559</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, 2024

Total fund balances - governmental funds	\$ 4,828,327
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.	2,930,907
Property taxes receivable unavailable to pay current expenses are deferred in the funds.	54,019
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.	(2,219,241)
Lease receivable unavailable to pay current expenses are deferred in the funds.	168,255
Accrued interest payable on long-term bonds are not due and payable in the current period and, therefore, not reported in the funds.	(10,422)
Recognition of the City's net pension and OPEB liability, the deferred outflows, and deferred inflows related to TMRS.	<u>(186,708)</u>
Total net position of governmental activities	<u>\$ 5,565,137</u>

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

## CITY OF ROLLINGWOOD, TEXAS

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

Year ended September 30, 2024

	General Fund	Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes:				
Property taxes	\$ 1,534,343	\$ 1,490,519	\$ -	\$ 3,024,862
Sales taxes	854,268	-	213,656	1,067,924
Franchise and telecommunications fees	138,221	-	-	138,221
Licenses and fees	330,973	-	56,156	387,129
Fines and forfeitures	98,117	-	5,205	103,322
Contributions	5,000	-	-	5,000
Intergovernmental	62,826	-	-	62,826
Other income	128,723	-	-	128,723
Interest income	7,857	-	-	7,857
Investment earnings	23,124	-	493	23,617
Total revenues	<u>3,183,452</u>	<u>1,490,519</u>	<u>275,510</u>	<u>4,949,481</u>
Expenditures:				
General government	665,331	-	-	665,331
Public works	29,687	-	-	29,687
Sanitation	178,727	-	-	178,727
Public safety	1,221,455	-	-	1,221,455
Court	90,035	-	5,858	95,893
Parks and recreation	99,250	-	-	99,250
Streets	141,438	-	67,311	208,749
Development	237,632	-	-	237,632
Capital outlay	-	-	411,149	411,149
Debt service:				
Principal	29,525	390,900	-	420,425
Interest and fees	3,106	60,661	-	63,767
Debt issuance costs	-	1,120	-	1,120
Total expenditures	<u>2,696,186</u>	<u>452,681</u>	<u>484,318</u>	<u>3,633,185</u>
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	487,266	1,037,838	(208,808)	1,316,296
Other financing sources (uses):				
Transfers in	244,151	-	-	244,151
Transfers out	(2,943)	(1,014,302)	(143,027)	(1,160,272)
Total other financing sources (uses)	<u>241,208</u>	<u>(1,014,302)</u>	<u>(143,027)</u>	<u>(916,121)</u>
Net change in fund balances	728,474	23,536	(351,835)	400,175
Fund balance - beginning of year	<u>4,171,736</u>	<u>-</u>	<u>256,416</u>	<u>4,428,152</u>
Fund balance - end of year	<u>\$ 4,900,210</u>	<u>\$ 23,536</u>	<u>\$ (95,419)</u>	<u>\$ 4,828,327</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, 2024

Net change in fund balances - governmental funds \$ 400,175

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. 411,149

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 2024 depreciation. (155,095)

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. (23,259)

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. 420,425

The change in net pension and OPEB liability and deferred outflows related to the City's TMRS pension asset. (29,500)

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). 22,646

Change in net position of governmental activities \$ 1,046,541

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

## CITY OF ROLLINGWOOD, TEXAS

STATEMENT OF NET POSITION  
ENTERPRISE FUNDS

September 30, 2024

	Enterprise Fund		Total
	Water Fund	Wastewater Fund	Enterprise Funds
<b>Current assets:</b>			
Cash and cash equivalents	\$ 4,517,885	\$ 667,984	\$ 5,185,869
Accounts receivable, net	218,351	87,603	305,954
Prepaid items	12,859	12,859	25,718
Total current assets	<u>4,749,095</u>	<u>768,446</u>	<u>5,517,541</u>
<b>Noncurrent assets:</b>			
Capital assets, net:			
Water distribution system	3,564,479	-	3,564,479
Wastewater system	-	8,276,336	8,276,336
Wastewater system-connections	-	73,366	73,366
Equipment	360,310	435,964	796,274
Wastewater system-building improvements	-	34,400	34,400
Total noncurrent assets	<u>3,924,789</u>	<u>9,244,283</u>	<u>13,169,072</u>
Total assets	<u>8,673,884</u>	<u>10,012,729</u>	<u>18,686,613</u>
<b>Deferred outflows of resources:</b>			
Deferred outflows of resources - pension	42,619	42,619	85,238
Deferred outflows of resources - OPEB	2,460	2,460	4,920
Total outflows of resources	<u>45,079</u>	<u>45,079</u>	<u>90,158</u>
<b>Current liabilities:</b>			
Accounts payable	366,127	48,644	414,771
Accrued interest payable	23,955	22,804	46,759
Accrued liabilities	8,306	5,086	13,392
Due to other funds	138	-	138
Unearned revenue	5,993	14,625	20,618
Current portion of long-term liabilities:			
Compensated absences	2,214	2,214	4,428
Bond payable	135,675	440,000	575,675
Loans payable	34,239	34,239	68,477
Lease liability	8,610	-	8,610
Total current liabilities	<u>585,257</u>	<u>567,612</u>	<u>1,152,868</u>
<b>Noncurrent liabilities:</b>			
Compensated absences	8,857	8,857	17,714
Bonds payable	5,599,076	8,060,000	13,659,075
Loans payable	275,723	275,723	551,446
Lease liability	8,901	-	8,901
Bond premiums	323,454	412,044	735,498
Net pension liability	67,001	67,001	134,002
OPEB liability	10,645	10,645	21,290
Customer deposits	174,320	-	174,320
Total noncurrent liabilities	<u>6,467,977</u>	<u>8,834,270</u>	<u>15,302,246</u>
Total liabilities	<u>7,053,233</u>	<u>9,401,881</u>	<u>16,455,114</u>
<b>Deferred inflow of resources:</b>			
Deferred inflows of resources - pension	851	851	1,702
Deferred inflows of resources - OPEB	2,886	2,886	5,772
Total inflows of resources	<u>3,737</u>	<u>3,737</u>	<u>7,474</u>
<b>Net position:</b>			
Net investment in capital assets	1,909,368	22,278	1,931,646
Unrestricted net position	(247,375)	629,912	382,537
Total net position	<u>\$ 1,661,993</u>	<u>\$ 652,190</u>	<u>\$ 2,314,183</u>

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

## CITY OF ROLLINGWOOD, TEXAS

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

For the year ended September 30, 2024

	Enterprise Fund		Total Enterprise Funds
	Water Fund	Wastewater Fund	
Operating revenues:			
Charges for sales and services:			
Water sales	\$ 1,565,133	\$ -	\$ 1,565,133
Wastewater revenues	-	941,257	941,257
Wastewater surcharge	-	98,153	98,153
Industrial waste surcharges	-	12,854	12,854
Total operating revenues	<u>1,565,133</u>	<u>1,052,264</u>	<u>2,617,397</u>
Operating expenses:			
Water purchased	734,275	-	734,275
Wastewater fees	-	32,849	32,849
Personnel services	322,312	318,644	640,956
Repairs and maintenance	265,645	27,531	293,176
System operations	77,121	409,794	486,915
Contract services	8,106	211,716	219,822
Depreciation	<u>156,388</u>	<u>339,194</u>	<u>495,582</u>
Total operating expenses	<u>1,563,847</u>	<u>1,339,728</u>	<u>2,903,575</u>
Operating income (loss)	<u>1,286</u>	<u>(287,464)</u>	<u>(286,178)</u>
Nonoperating revenues (expenses):			
Interest expense	(280,926)	(246,617)	(527,543)
Investment earnings	<u>8,181</u>	<u>17,572</u>	<u>25,753</u>
Total nonoperating revenues (expenses)	<u>(272,745)</u>	<u>(229,045)</u>	<u>(501,790)</u>
Transfers:			
Transfers in	304,718	715,650	1,020,368
Transfers out	<u>(50,562)</u>	<u>(53,685)</u>	<u>(104,247)</u>
Net transfers	<u>254,156</u>	<u>661,965</u>	<u>916,121</u>
Change in net position	(17,303)	145,456	128,153
Net position at beginning of year	<u>1,679,296</u>	<u>506,734</u>	<u>2,186,030</u>
Net position at end of year	<u>\$ 1,661,993</u>	<u>\$ 652,190</u>	<u>\$ 2,314,183</u>

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, 2024

	Enterprise Funds		
	Water	Wastewater	Total
Cash flows from operating activities:			
Cash received from customers	\$ 1,591,910	\$ 1,073,315	\$ 2,665,225
Cash paid to employees for services	(309,593)	(305,925)	(615,518)
Cash paid to suppliers for goods and services	(966,383)	(722,906)	(1,689,289)
Net cash provided by (used in) operating activities	<u>315,934</u>	<u>44,484</u>	<u>360,418</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(1,937,565)	(324,646)	(2,262,211)
Bonds Issued	1,821,370	324,645	2,146,015
Principal paid on bonded debt	(123,783)	(439,684)	(563,467)
Principal paid on capital leases	(8,328)	-	(8,328)
Interest paid on capital leases and debt	(298,189)	(301,686)	(599,875)
Net cash provided by (used in) capital and related financing activities	<u>(546,495)</u>	<u>(741,371)</u>	<u>(1,287,866)</u>
Cash flows from noncapital financing activities:			
Transfers from other funds	304,718	715,650	1,020,368
Transfers to other funds	(50,562)	(53,685)	(104,247)
Net cash provided by (used in) noncapital financing activities	<u>254,156</u>	<u>661,965</u>	<u>916,121</u>
Cash flows from investing activities:			
Interest received	<u>8,181</u>	<u>17,572</u>	<u>25,753</u>
Net increase (decrease) in cash and cash equivalents	31,776	(17,350)	14,426
Cash and cash equivalents - beginning	<u>4,486,109</u>	<u>685,334</u>	<u>5,171,443</u>
Cash and cash equivalents - ending	<u>\$ 4,517,885</u>	<u>\$ 667,984</u>	<u>\$ 5,185,869</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, 2024

	Enterprise Funds		
	Water	Wastewater	Total
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 1,286	\$ (287,464)	\$ (286,178)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	156,388	339,194	495,582
Changes in assets and liabilities			
Decrease (increase) in assets			
Accounts receivable	22,066	6,426	28,492
Prepaid expenses	(12,859)	(12,859)	(25,718)
Increase (decrease) in liabilities			
Accounts payable	130,062	(29,521)	100,541
Accrued expenses	1,423	1,364	2,787
Due to other funds	138	-	138
Compensated absences	2,060	2,060	4,120
Unearned revenue	911	14,625	15,536
Net pension liability	5,244	5,244	10,488
OPEB liability	5,415	5,415	10,830
Customer deposits	3,800	-	3,800
	<u>315,934</u>	<u>44,484</u>	<u>360,418</u>
Net cash provided by (used in) operating activities	\$ <u>315,934</u>	\$ <u>44,484</u>	\$ <u>360,418</u>

	SCHEDULE OF NONCASH ACTIVITIES		
Actuarilly determined change in:			
Net pension liability	\$ 3,366	\$ 3,366	\$ 6,732
Other postemployment benefit liability	353	353	706
Premium on bonds	9,626	29,432	39,058

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





**CITY OF ROLLINGWOOD, TEXAS****NOTES TO THE FINANCIAL STATEMENTS****September 30, 2024**(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, 2024

(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, 2024

(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, 2024

(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, 2024

(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.

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, 2024

(2) Deposits and investments (continued)

Cash deposits

At September 30, 2024, the carrying amount of the City’s deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$9,374,996 and the bank balance was \$10,171,270. The City also had \$250 cash on hand.

The City’s cash deposits at September 30, 2024 and during the year ended September 30, 2024, were entirely covered by FDIC insurance or by pledged collateral held by the City’s agent bank in the City’s name.

The component unit’s cash carrying and bank balance was \$270,048 at September 30, 2024. These deposits at September 30, 2024 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 \$352,658 at September 30, 2024.

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	\$ 758,283	31	AAA	AAAm
Cash on hand	250	n/a	n/a	n/a
Bank deposits	9,374,996	n/a	n/a	n/a
Total cash and cash equivalents	<u>\$ 10,133,529</u>			

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(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 met 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, 2024 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, 2024

(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, 2024 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, 2024

(4) Capital assets (continued)

Capital asset activity for the year ended September 30, 2024 was as follows:

	Balance September 30, 2023	Additions	Disposals	Balance September 30, 2024
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 321,438	\$ -	\$ -	\$ 321,438
Construction in progress	<u>308,752</u>	<u>411,149</u>	<u>-</u>	<u>719,901</u>
Total capital assets not being depreciated	<u>630,190</u>	<u>411,149</u>	<u>-</u>	<u>1,041,339</u>
Capital assets being depreciated:				
Buildings and improvements	721,038	-	-	721,038
Equipment	1,155,493	-	-	1,155,493
Infrastructure	<u>2,215,866</u>	<u>-</u>	<u>-</u>	<u>2,215,866</u>
Total capital assets being depreciated	<u>4,092,397</u>	<u>-</u>	<u>-</u>	<u>4,092,397</u>
Less accumulated depreciation:				
Buildings and improvements	(294,588)	(16,407)	-	(310,995)
Equipment	(845,372)	(52,320)	-	(897,692)
Infrastructure	<u>(907,774)</u>	<u>(86,368)</u>	<u>-</u>	<u>(994,142)</u>
Total accumulated depreciation	<u>(2,047,734)</u>	<u>(155,095)</u>	<u>-</u>	<u>(2,202,829)</u>
Total capital assets being depreciated (net)	<u>2,044,663</u>	<u>(155,095)</u>	<u>-</u>	<u>1,889,568</u>
Governmental activities capital assets (net)	<u>\$ 2,674,853</u>	<u>\$ 256,054</u>	<u>\$ -</u>	<u>\$ 2,930,907</u>

Depreciation was charged to functions as follows:

General government	\$ 38,656
Public works	1,725
Sanitation	10,384
Public safety	70,967
Court	5,571
Parks and recreation	5,767
Streets	8,218
Development	<u>13,807</u>
Total	<u>\$ 155,095</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(4) Capital assets (continued)

	Balance September 30, 2023	Additions	Disposals	Balance September 30, 2024
Business-type activities:				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 424,217	\$ -	\$ 424,217
Capital assets being depreciated:				
Water distribution system	4,337,746	1,188,704	-	5,526,450
Wastewater system	12,551,679	-	-	12,551,679
Wastewater system - connections	172,927	-	-	172,927
Equipment - water	106,732	324,645	-	431,377
Equipment - wastewater	238,953	324,645	-	563,598
Wastewater system - building improvements	43,000	-	-	43,000
<b>Total capital assets being depreciated</b>	<b>17,451,037</b>	<b>1,837,994</b>	<b>-</b>	<b>19,289,031</b>
Less accumulated depreciation:				
Water distribution system	(2,242,587)	(143,600)	-	(2,386,187)
Wastewater system	(3,537,335)	(313,792)	-	(3,851,127)
Wastewater system - connections	(94,321)	(5,240)	-	(99,561)
Equipment - water	(58,279)	(12,788)	-	(71,067)
Equipment - wastewater	(109,192)	(18,442)	-	(127,634)
Wastewater system - building improvements	(6,880)	(1,720)	-	(8,600)
<b>Total accumulated depreciation</b>	<b>(6,048,594)</b>	<b>(495,582)</b>	<b>-</b>	<b>(6,544,176)</b>
<b>Total capital assets being depreciated (net)</b>	<b>11,402,443</b>	<b>1,342,412</b>	<b>-</b>	<b>12,744,855</b>
<b>Business-type activities capital assets (net)</b>	<b>\$ 11,402,443</b>	<b>\$ 1,766,629</b>	<b>\$ -</b>	<b>\$ 13,169,072</b>

Depreciation charged was \$156,388 and \$339,194 to the water fund and wastewater fund, respectively.

(5) Interfund receivables, payables, and transfers

Interfund balances at September 30, 2024 consist of the following:

Receivable Fund	Payable Fund	Amount
General Fund	Drainage Fund	\$ 564,458
General Fund	Water fund	138

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

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

Interfund transfers during the year ended September 30, 2024 were the result of normal transactions between the funds and consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 244,151	\$ 2,943
Debt service fund	-	1,014,302
Nonmajor governmental funds	-	143,027
Water fund	304,718	50,562
Wastewater fund	715,650	53,685
Totals	<u>\$ 1,264,519</u>	<u>\$ 1,264,519</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, 2024, the City reported lease receivable and deferred inflows of resources of \$168,559 and \$168,255, respectively. Future minimum lease payments to be received are as follows:

Fiscal Year	General Fund		
	Lease Receivable	Lease Revenue	Lease Interest
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>\$ 168,559</u>	<u>\$ 168,255</u>	<u>\$ 21,050</u>

(7) Defined benefit pension plans

Texas Municipal Retirement System

Plan description

The City of Rollingwood participates as one of 934 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.tmr.com](http://www.tmr.com).

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(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, 2023 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	29
Active employees	<u>19</u>
Total	<u>64</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 12.49% and 11.91% in calendar years 2024 and 2023, respectively. The City’s contributions to TMRS for the year ended September 30, 2024, were \$193,469, and were equal to the required contributions.

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(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, 2023, 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, 2023 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	20 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Table. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB910) mortality tables, with the 110% of the Public Safety tables used for males and the 100% of the General Employee table used for females. The rate are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the public safety table used for males and 100% of 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. Male rates are multiplied by 103% and female rates are multiplied by 105%. 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, 2024

(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, 2018 through December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 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 2024 are summarized in the following tables:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	6.70%
Core Fixed Income	6.0%	4.70%
Non-Core Fixed Income	20.0%	8.00%
Other public and private markets	12.0%	8.00%
Real Estate	12.0%	7.60%
Hedge funds	5.0%	6.40%
Private Equity	10.0%	11.60%
Total	<u>100.0%</u>	

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, 2024

(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, 2023:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at December 31, 2022	\$ 3,774,091	\$ 3,271,999	\$ 502,092
Changes for the year:			
Service cost	269,919	-	269,919
Interest	258,610	-	258,610
Change of benefit terms	-	-	-
Difference between expected and actual experience	120,630	-	120,630
Changes of assumptions	(4,450)	-	(4,450)
Contributions - employer	-	183,594	(183,594)
Contributions - employee	-	107,906	(107,906)
Net investment income	-	379,152	(379,152)
Benefit payments, including refunds of employee contributions	(155,576)	(155,576)	-
Administrative expense	-	(2,409)	2,409
Other changes	-	(17)	17
Net changes	<u>489,133</u>	<u>512,650</u>	<u>(23,517)</u>
Balance at December 31, 2023	<u>\$ 4,263,224</u>	<u>\$ 3,784,649</u>	<u>\$ 478,575</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>\$ 1,080,174</u>	<u>\$ 478,575</u>	<u>\$ (12,243)</u>



CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(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.tmrs.com](http://www.tmrs.com).

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

For the year ended September 30, 2024, the City recognized pension expense of \$238,554.

At September 30, 2024, 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	\$ 75,618	\$ 3,291
Changes in actuarial assumptions	-	2,789
Difference between projected and actual investment earnings	81,421	-
Contributions subsequent to the measurement date	<u>147,380</u>	<u>-</u>
Total	<u>\$ 304,419</u>	<u>\$ 6,080</u>

The City reported \$147,380 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	\$ 62,930
2025	56,328
2026	63,357
2027	(31,656)
2028	-
Thereafter	<u>-</u>
Total	<u>\$ 150,959</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

(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 0.48% and 0.43% respectively for calendar years 2024 and 2023. The City’s contributions to TMRS for the SDBF program for the year ended September 30, 2024 were \$7,328, and were equal to the required contributions.

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	8
Active employees	<u>19</u>
Total	<u>38</u>

Other postemployment benefits (OPEB) liability

The City’s total OPEB liability of \$76,039 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, 2024

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

Texas Municipal Retirement System (continued)

Actuarial assumptions:

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.60% to 11.85% including inflation
Discount rate *	3.77
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

\* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

The actuarial assumptions used in the December 31, 2023 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:

Balance at December 31, 2022	\$ 67,019
Changes for the year:	
Service cost	3,083
Interest on the total OPEB liability	2,739
Changes of benefit terms	-
Difference between expected and actual experience	1,213
Change of assumptions	3,835
Benefit payments	<u>(1,850)</u>
Net changes	<u>9,020</u>
Balance at December 31, 2023	<u>\$ 76,039</u>

CITY OF ROLLINGWOOD, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

(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 3.77%, 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 (2.77%) or 1-percentage-point higher (4.77 %) than the current rate:

	<u>1% Decrease in Discount Rate (2.77%)</u>	<u>Current Discount Rate (3.77%)</u>	<u>1% Increase in Discount Rate (4.77%)</u>
City's OPEB liability	\$ 90,728	\$ 76,039	\$ 64,636

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

For the year ended September 30, 2024, the City recognized OPEB expense of \$7,731.

At September 30, 2024, 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	\$ 8,596	\$ -
Changes in actuarial assumptions	7,440	20,611
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	<u>1,534</u>	<u>-</u>
Total	<u>\$ 17,570</u>	<u>\$ 20,611</u>

The City reported \$1,534 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	\$ 1,317
2025	(1,864)
2026	(4,227)
2027	199
2028	-
Thereafter	<u>-</u>
Total	<u>\$ (4,575)</u>

## CITY OF ROLLINGWOOD, TEXAS

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

(9) Health care coverage

During the year ended September 30, 2024, 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, 2024, 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. In 2024, the City issued \$1,395,000 General Obligation Bonds, Series 2024 to improve and expand the City's waterworks system.

The City's liabilities consist of the following:

	Beginning Balance	Increases	Decreases	Balance	Due Within One Year
<u>Governmental activities:</u>					
Bonds and notes payable:					
General Obligation Bonds - Series 2014	\$ 1,226,150	\$ -	\$ (95,900)	\$ 1,130,250	\$ 99,325
Tax notes - Series 2020	1,210,000	-	(295,000)	915,000	300,000
Premium on bonds	62,434	-	(6,245)	56,189	-
Total bonds and notes payable	<u>2,498,584</u>	<u>-</u>	<u>(397,145)</u>	<u>2,101,439</u>	<u>399,325</u>
Other long-term liabilities:					
Compensated absences	69,758	13,952	(27,993)	55,717	11,143
Lease liability	91,610	-	(29,525)	62,085	30,526
Total governmental activities	<u>\$ 161,368</u>	<u>\$ 13,952</u>	<u>\$ (57,518)</u>	<u>\$ 117,802</u>	<u>\$ 41,669</u>
<u>Business-type activities:</u>					
Bonds and notes payable:					
General Obligation Bonds - Series 2014	\$ 563,850	\$ -	\$ (44,100)	\$ 519,750	\$ 45,675
General Obligation Refunding Bonds - Series 2019	8,925,000	-	(425,000)	8,500,000	440,000
General Obligation Bonds - Series 2023	3,885,000	-	(65,000)	3,820,000	55,000
General Obligation Bonds - Series 2024	-	1,395,000	-	1,395,000	35,000
Loan payable	-	649,290	(29,367)	619,923	68,477
Premium on bonds	672,831	101,725	(39,058)	735,498	-
Total bonds and notes payable	<u>14,046,681</u>	<u>2,146,015</u>	<u>(602,525)</u>	<u>15,590,171</u>	<u>644,152</u>
Other long-term liabilities:					
Compensated absences	18,022	9,011	(4,891)	22,142	4,428
Lease liability	25,839	-	(8,328)	17,511	8,610
Total business-type activities	<u>\$ 43,861</u>	<u>\$ 9,011</u>	<u>\$ (13,219)</u>	<u>\$ 39,653</u>	<u>\$ 13,038</u>

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

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(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
2025	\$ 99,325	\$ 37,504	\$ 136,829	\$ 575,675	\$ 540,942	\$ 1,116,617
2026	102,750	34,524	137,274	602,250	512,751	1,115,001
2027	102,750	31,442	134,192	632,250	486,134	1,118,384
2028	106,175	28,359	134,534	658,825	458,016	1,116,841
2029	109,600	25,174	134,774	690,400	428,701	1,119,101
2030-2034	609,650	65,572	675,222	3,855,350	1,733,978	5,589,328
2035-2039	-	-	-	4,285,000	4,327,475	8,612,475
2040-2044	-	-	-	1,205,000	501,825	1,706,825
2045-2049	-	-	-	885,000	285,194	1,170,194
2050-2053	-	-	-	845,000	88,894	933,894
Total	\$ 1,130,250	\$ 222,575	\$ 1,352,825	\$ 14,234,750	\$ 9,363,910	\$ 23,598,660

Future maturities of the tax notes are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2025	\$ 300,000	\$ 15,560	\$ 315,560
2026	305,000	10,610	315,610
2027	310,000	2,713	312,713
Total	\$ 915,000	\$ 28,883	\$ 943,883

(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, 2024, 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
2025	\$ 30,526	\$ 2,105	\$ 32,631	\$ 8,610	\$ 594	\$ 9,204
2026	31,559	1,070	32,629	8,901	303	9,204
Total	\$ 62,085	\$ 3,175	\$ 65,260	\$ 17,511	\$ 897	\$ 18,408

CITY OF ROLLINGWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2024

(12) Loans payable

In 2024 the City entered a loan contract with Government Capital Corporation in the amount of \$649,290 to fund Water and Wastewater Projects. The debt service is split between the Water and Wastewater funds. The loan requires annual payments of \$25,719 and bears interest at 5.76%.

Future maturities on loans are as follows:

Fiscal Year	Business-Type Activities		
	Principal	Interest	Total
2025	\$ 68,477	\$ 34,398	\$ 102,875
2026	72,525	30,350	102,875
2027	76,813	26,062	102,875
2028	81,355	21,520	102,875
2029	86,165	16,710	102,875
2030-2035	234,587	18,825	253,412
Total	\$ 619,922	\$ 147,865	\$ 767,787

(13) 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 2024, 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.

(14) Fund balance deficit

A nonmajor fund reported a deficit fund balance of (\$661,869) at September 30, 2024. This deficit is expected to be recovered through future drainage fees and budgeted transfers from the general fund.

**REQUIRED SUPPLEMENTARY INFORMATION**





## CITY OF ROLLINGWOOD, TEXAS

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

Year ended September 30, 2024

	Budget Amounts		2024 Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 1,498,016	\$ 1,524,016	\$ 1,534,343	\$ 10,327
Sales taxes	805,000	1,065,000	854,268	(210,732)
Franchise and telecommunications fees	120,000	120,000	138,221	18,221
Licenses and fees	244,850	244,850	330,973	86,123
Fines and forfeitures	42,750	78,750	98,117	19,367
Contributions	200	200	5,000	4,800
Intergovernmental	-	55,081	62,826	7,745
Other income	467,332	467,332	128,723	(338,609)
Interest income	-	-	7,857	7,857
Investment earnings	11,500	11,500	23,124	11,624
Total revenues	<u>3,189,648</u>	<u>3,566,729</u>	<u>3,183,452</u>	<u>(383,277)</u>
Expenditures:				
Current:				
General government	785,654	946,654	665,331	281,323
Public works	66,550	83,550	29,687	53,863
Sanitation	157,500	189,500	178,727	10,773
Public safety	1,512,343	1,288,243	1,221,455	66,788
Court	92,090	102,090	90,035	12,055
Parks and recreation	114,195	115,695	99,250	16,445
Streets	301,678	160,678	141,438	19,240
Development	328,366	255,366	237,632	17,734
Capital outlay	101,272	101,272	-	101,272
Debt service:				
Principal	-	-	29,525	(29,525)
Interest and fees	-	-	3,106	(3,106)
Total expenditures	<u>3,459,648</u>	<u>3,243,048</u>	<u>2,696,186</u>	<u>546,862</u>
Excess (deficiency) of revenues over (under) expenditures	(270,000)	323,681	487,266	163,585
Other financing sources (uses):				
Transfers in	270,000	270,000	244,151	25,849
Transfers out	-	-	(2,943)	(2,943)
Total other financing sources (uses)	<u>270,000</u>	<u>270,000</u>	<u>241,208</u>	<u>28,792</u>
Net change in fund balances	-	593,681	728,474	134,793
Total fund balance-beginning of year	<u>4,171,736</u>	<u>4,171,736</u>	<u>4,171,736</u>	<u>-</u>
Total fund balance-end of year	<u>\$ 4,171,736</u>	<u>\$ 4,765,417</u>	<u>\$ 4,900,210</u>	<u>\$ 134,793</u>

## CITY OF ROLLINGWOOD, TEXAS

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

**\*Last 10 fiscal years**

	For the measurement year ended December 31,		
	2023	2022	2021
Total pension liability (asset)			
Service cost	\$ 269,919	\$ 244,229	\$ 239,448
Interest on the total pension liability (asset)	258,610	235,715	212,082
Changes of benefit terms	-	-	-
Difference between expected and actual experience	120,630	(9,445)	35,371
Change of assumptions	(4,450)	-	-
Benefit payments, including refunds of employee contributions	<u>(155,576)</u>	<u>(132,732)</u>	<u>(145,623)</u>
Net change in total pension liability (asset)	489,133	337,767	341,278
Total pension liability - beginning	<u>3,774,091</u>	<u>3,436,324</u>	<u>3,095,046</u>
Total pension liability - ending (a)	<u>\$ 4,263,224</u>	<u>\$ 3,774,091</u>	<u>\$ 3,436,324</u>
Plan fiduciary net position			
Contributions - employer	\$ 183,594	\$ 169,026	\$ 161,925
Contributions - employee	107,906	101,040	100,307
Net investment income	379,152	(246,863)	376,538
Benefit payments, including refunds of employee contributions	(155,576)	(132,732)	(145,623)
Administrative expense	(2,409)	(2,136)	(1,743)
Other	<u>(17)</u>	<u>2,549</u>	<u>12</u>
Net change in plan fiduciary net position	512,650	(109,116)	491,416
Plan fiduciary net position - beginning	<u>3,271,999</u>	<u>3,381,115</u>	<u>2,889,699</u>
Plan fiduciary net position - ending (b)	<u>3,784,649</u>	<u>3,271,999</u>	<u>3,381,115</u>
Net pension liability (asset) (a) - (b)	<u>\$ 478,575</u>	<u>\$ 502,092</u>	<u>\$ 55,209</u>
Plan fiduciary net position as a percentage of total pension liability (asset)	88.77%	86.70%	98.39%
Covered payroll	<u>\$ 1,541,512</u>	<u>\$ 1,443,431</u>	<u>\$ 1,432,962</u>
Net pension liability (asset) as a percentage of total covered payroll	31.05%	34.78%	3.85%

\*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,						
2020	2019	2018	2017	2016	2015	
\$ 203,655	\$ 173,630	\$ 159,062	\$ 135,517	\$ 135,678	\$ 118,259	
188,832	180,313	162,950	143,714	130,208	116,709	
-	-	155,377	-	-	-	
70,755	(115,538)	54,499	(55,034)	10,124	14,654	
-	35	-	-	-	58,535	
<u>(127,749)</u>	<u>(126,750)</u>	<u>(126,393)</u>	<u>(86,326)</u>	<u>(65,367)</u>	<u>(44,882)</u>	
335,493	111,690	405,495	137,871	210,643	263,275	
<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>	
<u>\$ 3,095,046</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>	
\$ 147,168	\$ 120,561	\$ 99,407	\$ 89,151	\$ 75,980	\$ 55,591	
86,715	75,351	66,198	59,699	58,148	51,158	
196,730	337,930	(66,312)	261,917	115,339	2,425	
(127,749)	(126,750)	(126,393)	(86,326)	(65,367)	(44,882)	
(1,272)	(1,907)	(1,280)	(1,356)	(1,302)	(1,477)	
<u>(50)</u>	<u>(56)</u>	<u>(67)</u>	<u>(69)</u>	<u>(70)</u>	<u>(73)</u>	
301,542	405,129	(28,447)	323,016	182,728	62,742	
<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>2,889,699</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>\$ 205,347</u>	<u>\$ 171,396</u>	<u>\$ 464,835</u>	<u>\$ 30,893</u>	<u>\$ 216,038</u>	<u>\$ 188,123</u>	
93.37%	93.79%	82.44%	98.62%	89.73%	90.07%	
<u>\$ 1,238,779</u>	<u>\$ 1,076,440</u>	<u>\$ 990,426</u>	<u>\$ 994,985</u>	<u>\$ 969,130</u>	<u>\$ 852,625</u>	
16.58%	15.92%	46.93%	3.10%	22.29%	22.06%	

CITY OF ROLLINGWOOD, TEXAS

SCHEDULE OF CONTRIBUTIONS – TEXAS MUNICIPAL RETIREMENT SYSTEM - PENSION

\*Last 10 fiscal years

	For the fiscal year ended September 30,			
	2024	2023	2022	2021
Actuarially determined contributions	\$ 193,469	\$ 180,021	\$ 165,986	\$ 166,372
Contributions in relation to the actuarially determined contributions	<u>193,469</u>	<u>180,021</u>	<u>165,986</u>	<u>166,372</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 1,566,960</u>	<u>\$ 1,517,610</u>	<u>\$ 1,430,636</u>	<u>\$ 1,453,299</u>
Contributions as a percentage of covered payroll	12.35%	11.86%	11.60%	11.45%

\*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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 138,811	\$ 111,022	\$ 91,634	\$ 83,025	\$ 70,030
<u>138,811</u>	<u>111,022</u>	<u>91,634</u>	<u>83,025</u>	<u>70,030</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 1,186,676</u>	<u>\$ 1,047,982</u>	<u>\$ 1,018,830</u>	<u>\$ 963,149</u>	<u>\$ 937,038</u>
11.70%	10.59%	8.99%	8.62%	7.47%

## 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,		
	2023	2022	2021
Total OPEB liability			
Service cost	\$ 3,083	\$ 4,619	\$ 5,445
Interest on the total OPEB liability	2,739	1,672	1,519
Changes of benefit terms	-	-	-
Difference between expected and actual experience	1,213	6,703	7,247
Change of assumptions	3,835	(33,793)	2,699
Benefit payments	<u>(1,850)</u>	<u>(1,443)</u>	<u>(1,720)</u>
Net change in total OPEB liability	9,020	(22,242)	15,190
Total OPEB liability - beginning	<u>67,019</u>	<u>89,261</u>	<u>74,071</u>
Total OPEB liability - ending	<u>\$ 76,039</u>	<u>\$ 67,019</u>	<u>\$ 89,261</u>
Covered payroll	<u>\$ 1,541,512</u>	<u>\$ 1,443,431</u>	<u>\$ 1,432,962</u>
Total OPEB liability as a percentage of covered payroll	4.93%	4.64%	6.23%

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

For the measurement year ended December 31,				
2020	2019	2018	2017	
\$ 3,345	\$ 2,583	\$ 2,278	\$ 2,089	
1,654	1,647	1,375	1,332	
-	-	-	-	
1,170	2,179	2,258	-	
9,610	9,378	(2,968)	3,050	
<u>(372)</u>	<u>(431)</u>	<u>(99)</u>	<u>(398)</u>	
15,407	15,356	2,844	6,073	
<u>58,664</u>	<u>43,308</u>	<u>40,464</u>	<u>34,391</u>	
<u>\$ 74,071</u>	<u>\$ 58,664</u>	<u>\$ 43,308</u>	<u>\$ 40,464</u>	
<u>\$ 1,238,779</u>	<u>\$ 1,076,440</u>	<u>\$ 990,426</u>	<u>\$ 994,985</u>	
5.98%	5.45%	4.37%	4.07%	



CITY OF ROLLINGWOOD, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2024

(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	20 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Table. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUb910) mortality tables, with the 110% of the Public Safety tables used for males and the 100% of the General Employee table used for females. The rate are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

**OTHER SUPPLEMENTARY INFORMATION**



CITY OF ROLLINGWOOD, TEXAS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2024

	Special Revenue Funds						Special Revenue Funds Total
	Street Maintenance	Drainage	Court Security	Court Technology	Court Efficiency	Police Forfeiture	
<b>Assets:</b>							
Cash and cash equivalents	\$ 525,193	\$ -	\$ 14,910	\$ 7,975	\$ 114	\$ 915	\$ 549,107
Sales tax receivable	17,421	-	-	-	-	-	17,421
<b>Total assets</b>	<u>\$ 542,614</u>	<u>\$ -</u>	<u>\$ 14,910</u>	<u>\$ 7,975</u>	<u>\$ 114</u>	<u>\$ 915</u>	<u>\$ 566,528</u>
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ 56,527	78	\$ -	\$ -	\$ -	\$ 56,605
Accrued liabilities	-	40,884	-	-	-	-	40,884
Due to other funds	-	564,458	-	-	-	-	564,458
<b>Total liabilities</b>	<u>-</u>	<u>661,869</u>	<u>78</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>661,947</u>
<b>Fund balances:</b>							
Reserved for street maintenance	542,614	-	-	-	-	-	542,614
Reserved for municipal court	-	-	14,832	7,975	114	-	22,921
Reserved for police department	-	-	-	-	-	915	915
Unassigned	-	(661,869)	-	-	-	-	(661,869)
<b>Total fund balances</b>	<u>542,614</u>	<u>(661,869)</u>	<u>14,832</u>	<u>7,975</u>	<u>114</u>	<u>915</u>	<u>(95,419)</u>
<b>Total liabilities and fund balances</b>	<u>\$ 542,614</u>	<u>\$ -</u>	<u>\$ 14,910</u>	<u>\$ 7,975</u>	<u>\$ 114</u>	<u>\$ 915</u>	<u>\$ 566,528</u>

CITY OF ROLLINGWOOD, TEXAS

COMBINING STATEMENT OF REVENUES AND EXPENDITURES  
NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2024

	Special Revenue Funds						Special
	Street Maintenance	Drainage	Court Security	Court Technology	Court Efficiency	Police Forfeiture	Revenue Funds Total
Revenues:							
Sales tax	\$ 213,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,656
Licenses and fees	-	56,156	-	-	-	-	56,156
Fines and forfeitures	-	-	2,859	2,346	-	-	5,205
Interest income	493	-	-	-	-	-	493
Total revenues	<u>214,149</u>	<u>56,156</u>	<u>2,859</u>	<u>2,346</u>	<u>-</u>	<u>-</u>	<u>275,510</u>
Expenditures:							
Court	-	-	455	5,403	-	-	5,858
Drainage	-	67,311	-	-	-	-	67,311
Capital Outlay	-	411,149	-	-	-	-	411,149
Total expenditures	<u>-</u>	<u>478,460</u>	<u>455</u>	<u>5,403</u>	<u>-</u>	<u>-</u>	<u>484,318</u>
Excess (deficiency) of revenues over (under) expenditures	214,149	(422,304)	2,404	(3,057)	-	-	(208,808)
Transfers:							
Transfers out	<u>(143,027)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,027)</u>
Total transfers	<u>(143,027)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,027)</u>
Net change in fund balance	71,122	(422,304)	2,404	(3,057)	-	-	(351,835)
Total fund balance - beginning	<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>

CITY OF ROLLINGWOOD, TEXAS

BALANCE SHEET  
COMPONENT UNIT

September 30, 2024

	Rollingwood Community Development Corporation
	<u>                    </u>
Assets:	
Cash and cash equivalents	\$ 622,706
Due from the City	<u>17,421</u>
Total assets	<u>\$ 640,127</u>
Liabilities:	
Accounts payable to other governments	<u>\$ -</u>
Total liabilities	<u>-</u>
Net position:	
Unrestricted net position	<u>640,127</u>
Total net position	<u>640,127</u>
Total liabilities and net position	<u>\$ 640,127</u>

## CITY OF ROLLINGWOOD, TEXAS

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

For the year ended September 30, 2024

	Rollingwood Community Development Corporation
	<u>                    </u>
Revenues:	
Sales taxes	\$ 213,656
Intergovernmental	-
Interest	<u>18,388</u>
Total revenues	<u>232,044</u>
Expenditures:	
Current:	
Administration	<u>81,800</u>
Total expenditures	<u>81,800</u>
Change in net position	150,244
Net position - beginning of year	<u>489,883</u>
Net position - end of year	<u>\$ 640,127</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, 2024, 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 January 15, 2025.

**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.

ABIP, PC

San Antonio, Texas  
January 15, 2025



**CITY OF ROLLINGWOOD**

403 Nixon Drive  
Rollingwood, TX 78746  
(512) 327-1838 Fax (512) 327-1869

January 3, 2025

City of Rollingwood Council Members

Re: Quarterly Investment Report

Council Members:

In accordance with the Public Investment Act, enclosed is the Quarterly Investment Report for the quarter ending December 31, 2024

Sincerely yours,

A handwritten signature in blue ink that reads "A Wayman".

Ashley Wayman, City Administrator

Quarterly Investment Report 2024-2025

CITY OF ROLLINGWOOD  
 QUARTERLY INVESTMENT REPORT  
 2024-2025  
 FY 1st QTR.

**POOLED INVESTMENTS:**

**TEXPOOL:**  
 GENERAL FUND      WATER FUND      WASTEWATER FUND      TOTAL

**AVERAGE BALANCE**

1ST QUARTER				
OCTOBER, 2024	\$ 356,046.75	\$ 66,912.34	\$ 335,426.25	\$ 758,385.34
NOVEMBER, 2024	\$ 357,576.97	\$ 67,199.91	\$ 336,867.85	\$ 761,644.73
DECEMBER, 2024	\$ 358,919.00	\$ 67,452.13	\$ 338,132.16	\$ 764,503.29

**ENDING BALANCE**

1ST QUARTER				
OCTOBER, 2024	\$ 339,089.73	\$ 67,182.50	\$ 336,780.56	\$ 722,266.61
NOVEMBER, 2024	\$ 358,874.16	\$ 67,443.70	\$ 338,089.91	\$ 764,407.77
DECEMBER, 2024	\$ 360,264.33	\$ 67,704.95	\$ 339,399.57	\$ 767,368.86

**INTEREST**

1ST QUARTER				
OCTOBER, 2024	\$ 1,485.48	\$ 279.17	\$ 1,399.45	\$ 3,164.10
NOVEMBER, 2024	\$ 1,389.85	\$ 261.20	\$ 1,309.36	\$ 2,960.40
DECEMBER, 2024	\$ 1,390.17	\$ 261.26	\$ 1,309.66	\$ 2,961.09

**INTEREST RECEIVED:**

1ST QUARTER	\$ 4,265.50	\$ 801.62	\$ 4,018.47	\$ 9,085.59
YEAR-TO-DATE	\$ 4,265.50	\$ 801.62	\$ 4,018.47	\$ 9,085.59

**WEIGHTED AVG MATURITY (WAM)**

**TEXPOOL:**  
 WAM (1)      WAL (2)

1ST QUARTER		
OCTOBER, 2024	31	90
NOVEMBER, 2024	38	99
DECEMBER, 2024	37	99

**AVERAGE YIELD**

1ST QUARTER	
OCTOBER, 2024	4.9200%
NOVEMBER, 2024	4.7500%
DECEMBER, 2024	4.5800%

**NET ASSET VALUE (NAV)**

1ST QUARTER	
OCTOBER, 2024	\$ 1.00
NOVEMBER, 2024	\$ 1.00
DECEMBER, 2024	\$ 1.00

**NOTES:**

(1) "WAM" IS THE MEAN AVERAGE OF THE PERIODS OF TIME REMAINING UNTIL THE SECURITIES HELD IN TEXPOOL (A) ARE SCHEDULED TO BE REPAYED, (B) WOULD BE REPAYED UPON A DEMAND BY TEXPOOL, OR ARE SCHEDULED TO HAVE THEIR INTEREST RATE READJUSTED TO REFLECT CURRENT MARKET RATES. SECURITIES WITH ADJUSTABLE RATES PAYABLE UPON DEMAND ARE TREATED AS MATURING ON THE EARLIER OF THE TWO DATES SET FORTH IN (B) AND © IF THEIR SCHEDULED MATURITY IS MORE THAN 397 DAYS. THE MEAN IS WEIGHTED BASED ON THE PERCENTAGE OF THE AMORTIZED COST OF THE PORTFOLIO INVESTED IN EACH PERIOD.

(2) "WAL" IS CALCULATED IN THE SAME MANNER AS THE DESCRIBED IN FOOTNOTE 1, BUT IS BASED SOLELY ON THE PERIODS OF TIME REMAINING UNTIL THE SECURITIES HELD IN TEXPOOL (A) ARE SCHEDULED TO BE REPAYED OR (B) WOULD BE REPAYED UPON DEMAND BY TEXPOOL, WITHOUT REFERENCE TO WHEN INTEREST RATES OF SECURITIES WITHIN TEXPOOL ARE SCHEDULED TO BE READJUSTED.

2024-2025

CITY OF ROLLINGWOOD  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF 12/31/2024, 25% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	EST. REVENUE	YTD	PERCENT	YTD		
CURRENT PROPERTY TAXES	\$ 1,674,769	\$ 628,121	38%	\$ 583,909		108%
TELECOM TAXES	\$ 20,000	\$ 3,771	19%	\$ 5,224		72%
4-B SALES TAX	\$ 175,000	\$ 56,679	32%	\$ 50,272		113%
CITY SALES TAX	\$ 700,000	\$ 226,716	32%	\$ 201,088		113%
ELECTRIC UTILITY FRANCHISE FEE	\$ 90,000	\$ 36,619	41%	\$ 36,026		102%
BUILDING PERMIT FEES	\$ 107,750	\$ 23,863	22%	\$ 38,484		62%
COURT FINES	\$ 56,200	\$ 19,728	35%	\$ 36,407		54%
WATER SALES	\$ 1,100,000	\$ 488,940	44%	\$ 353,713		138%
STREET SALES TAX	\$ 175,000	\$ 56,679	32%	\$ 50,272		113%
PROPERTY TAX-DEBT SERVICE 2014	\$ 199,750	\$ 76,980	39%	\$ 80,864		95%
PROPERTY TAX-DEBT SERVICE 2019	\$ 713,650	\$ 265,790	37%	\$ 290,846		91%
PROPERTY TAX-DEBT SERVICE 2020	\$ 315,560	\$ 118,351	38%	\$ 128,167		92%
PROPERTY TAX-DEBT SERVICE 2023	\$ 232,025	\$ 87,021	38%	\$ 95,894		91%
PROPERTY TAX-DEBT SERVICE 2024	\$ 108,021	\$ 40,312	37%	\$ -	#DIV/0!	
WASTEWATER REVENUES	\$ 900,000	\$ 225,134	25%	\$ 241,870		93%
PUD SURCHARGE	\$ 98,160	\$ 24,539	25%	\$ 24,538		100%

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:					
	BUDGET	YTD	PERCENT	YTD		
<b>GENERAL FUND:</b>						
REVENUE	\$ 3,769,030	\$ 1,078,654	29%	\$ 1,050,522		103%
EXPENDITURES	\$ 3,759,279	\$ 688,398	18%	\$ 701,279		98%
<b>WATER FUND:</b>						
REVENUE	\$ 1,104,750	\$ 489,933	44%	\$ 354,786		138%
EXPENDITURES	\$ 1,573,857	\$ 289,807	18%	\$ 200,890		144%
<b>STREET MAINTENANCE FUND:</b>						
REVENUE	\$ 175,250	\$ 56,760	32%	\$ 50,368		113%
EXPENDITURES	\$ 494,311	\$ 6,635	1%	\$ -	#DIV/0!	
<b>COURT SECURITY FUND:</b>						
REVENUE	\$ 1,600	\$ 942	59%	\$ 1,039		91%
EXPENDITURES	\$ 1,625	\$ 130	8%	\$ 117		111%
<b>COURT TECHNOLOGY FUND:</b>						
REVENUE	\$ 1,600	\$ 773	48%	\$ 849		91%
EXPENDITURES	\$ 5,000	\$ 304	6%	\$ 41		738%
<b>COURT EFFICIENCY FUND:</b>						
REVENUE	\$ 100	\$ -	0%	\$ -	#DIV/0!	
EXPENDITURES	\$ 100	\$ -	0%	\$ -	#DIV/0!	
<b>DEBT SERVICE FUND - 2014:</b>						
REVENUE	\$ 200,650	\$ 76,982	38%	\$ 80,881		95%
EXPENDITURES	\$ 200,150	\$ -	0%	\$ -	#DIV/0!	
<b>DEBT SERVICE FUND - 2019:</b>						
REVENUE	\$ 717,050	\$ 265,790	37%	\$ 290,877		91%
EXPENDITURES	\$ 714,050	\$ -	0%	\$ -	#DIV/0!	
<b>DEBT SERVICE FUND - 2020:</b>						
REVENUE	\$ 316,800	\$ 118,355	37%	\$ 128,167		92%
EXPENDITURES	\$ 315,800	\$ -	0%	\$ -	#DIV/0!	
<b>DEBT SERVICE FUND - 2023:</b>						
REVENUE	\$ 232,925	\$ 87,023	37%	\$ 95,894		91%
EXPENDITURES	\$ 232,425	\$ -	0%	\$ -	#DIV/0!	
<b>DEBT SERVICE FUND - 2024:</b>						
REVENUE	\$ 108,621	\$ 40,313	37%	\$ -	#DIV/0!	
EXPENDITURES	\$ 108,421	\$ -	0%	\$ -	#DIV/0!	
<b>CAPITAL PROJECTS FUND:</b>						
REVENUE	\$ 2,000	\$ 1,099	55%	\$ 930		118%
EXPENDITURES	\$ 2,360,000	\$ 528,295	22%	\$ 5,906		8945%
<b>DRAINAGE FUND:</b>						
REVENUE	\$ 60,900	\$ 9,429	15%	\$ 13,153		72%
EXPENDITURES	\$ 1,526,000	\$ 66,705	4%	\$ 19,482		342%
<b>WASTE WATER FUND:</b>						
REVENUE	\$ 1,026,054	\$ 257,248	25%	\$ 274,308		94%
EXPENDITURES	\$ 1,182,876	\$ 193,757	16%	\$ 217,503		89%



## CITY OF ROLLINGWOOD CITY COUNCIL MEETING MINUTES

Wednesday, December 18, 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 December 18, 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 Brook Brown, and Council Member Phil McDuffee

*Council Member Alec Robinson joined the meeting at 7:33 p.m.*

*Council Member Kevin Glasheen joined the meeting virtually at 7:41 p.m.*

**Also Present:** City Administrator Ashley Wayman, Interim City Secretary Makayla Rodriguez, Development Services Manager Nikki Stautzenberger, Police Chief Kristal Munoz, and City Attorney Stanley Springerley

### **PUBLIC COMMENTS**

The following individuals spoke during public comments:

Mayor Gavin Massingill shared that City Administrator Ashley Wayman will be leaving the City of Rollingwood and stated that her last meeting will be the January City Council meeting.

### **CONSENT AGENDA**

2. Discussion and possible action on the minutes from the November 19, 2024 Special City Council meeting

Mayor Pro Tem Sara Hutson discussed amendments to the meeting minutes.

**Mayor Pro Tem Sara Hutson moved approval with the noted corrections. Council Member Brook Brown seconded the motion. The motion carried with 3 in favor and 0 against.**

- 3. Discussion and possible action on the minutes from the November 20, 2024 City Council meeting

**Mayor Pro Tem Sara Hutson moved approval of the minutes. Council Member Phil McDuffee seconded the motion. The motion carried with 3 in favor and 0 against.**

**REGULAR AGENDA**

- 4. Discussion and possible action to approve the Rollingwood Women's Club 5K run and event on March 30, 2025

Mary Williams, a resident of Westlake Hills, discussed the Rollingwood Women’s Club 5K and the details of the event. She stated that the 5k will be open to the public and requested the Police Department and Public Works Department to be present.

Mayor Pro Tem Sara Hutson asked questions regarding the event date, staff presence, and the race route.

**Council Member Brook Brown moved approval of the request for permission to conduct the Women’s Club 5K run on March 30, 2025. Council Member Phil McDuffee seconded the motion. The motion carried with 3 in favor and 0 against.**

- 5. Discussion and possible action on a resolution approving a project and authorizing funding of the Rollingwood Community Development Corporation for the Rollingwood Park Tree Planting Project that will enhance recreational and community facilities, pursuant to Texas Local Gov’t Code Sections 501.152 and 501.073.

City Administrator Ashley Wayman explained that the Park Commission made a request to the RCDC to fund the tree planting project that came to City Council as an exceptional item during the budget process. She stated that the RCDC passed a resolution to approve the project and that all RCDC projects and expenditures need to be approved by City Council. Ms. Wayman continued to say that the project would be fully funded and that a budget amendment would not be needed.

**Council Member Brook Brown moved to approve RCDC resolution 2024-12-18-05 authorizing funding for a park improvement project in Rollingwood Park. Council Member Phil McDuffee seconded the motion. The motion carried with 3 in favor and 0 against.**

- 6. Discussion and possible action 6 on a recommendation from the Park Commission regarding accepting donations for Rollingwood Park

City Administrator Ashley Wayman discussed the Park Commission’s recommendation to implement a donation opportunity called the Friends of Rollingwood Park to preserve and beautify the park. She explained that the Park Commission would also like to add a donation option to the utility bills as well as on the water service application.

Mayor Gavin Massingill explained that the staff has an existing line item for park donations.



Mayor Gavin Massingill, Council Member Brook Brown, and City Administrator Ashley Wayman discussed how the donations would be separated from the general fund and what the donations would be used for.

Council Member Phil McDuffee stated that the donations would mainly be used for maintenance and not for capital improvements. City Council discussed and asked questions regarding what is considered as park maintenance.

**Mayor Pro Tem Sara Hutson moved to approve the Park Commission’s recommendation. Council Member Phil McDuffee seconded the motion. The motion carried with 3 in favor 0 against.**

- 7. Discussion and possible action on proposed amendments to the city's Code of Ordinances regarding yard projections in the Residential zoning district

City Administrator Ashley Wayman gave an overview of the progress for the draft ordinance and discussed the proposed amendments. Mayor Pro Tem Sara Hutson and Ms. Wayman discussed the draft ordinance language and the recommendations from the Planning and Zoning Commission.

City Council discussed the alternate draft language and made amendments.

**Mayor Pro Tem Sara Hutson moved to modify the proposed wording of section 107-76 E as previously stated, to move last sentence to first of that section and say, “In addition, no building feature” and continue. Council Member Brook Brown seconded the motion. The motion carried with 3 in favor and 0 against.**

City Administrator Ashley Wayman explained that the public hearing for the draft ordinance will take place at the February Planning and Zoning meeting as well as the February City Council meeting.

**Council Member Brook Brown moved to send the proposed changes to section 107-76, the draft ordinance with those proposed changes as outlined in Ms. Hutson’s motion, that we approve that for public hearing for the Planning and Zoning Commission and the City Council. Council Member Phil McDuffee seconded the motion. The motion carried with 3 in favor and 0 against.**

- 8. Report from the CRCRC regarding Drainage, Impervious Cover and Floor Area Ratio (FAR)

*Council Member Alec Robinson joined the meeting at 7:33 p.m.*

City Administrator Wayman shared the CRCRC’s drainage, impervious cover, and floor area ratio report as well as the feedback from the Planning and Zoning Commission regarding the CRCRC report.

Mayor Gavin Massingill stated that he prefers to postpone the formation of any new groups due to upcoming staff changes.

- 9. Discussion and possible action on a recommendation from the Utility Commission regarding grinder pumps

Council Member Phil McDuffee discussed the Utility Commission’s progress at their recent meeting and shared the recommendation from the Commission regarding grinder pumps.

City Council discussed grinder pumps and the recommendation from the Utility Commission.

Members of City Council and Development Services Manager Nikki Stautzenberger discussed grinder pumps and grinder pump locations.

*Council Member Kevin Glasheen joined the meeting virtually at 7:41 p.m.*

City Council continued discussion on grinder pumps, maintenance, expenses, and possibly adding a monthly fee for grinder pumps.

Thom Farrell, 3223 Park Hills Drive, discussed grinder pumps and shared a brief history of the grinder pumps. Mr. Farrell advised City staff to look into a previous Living Unit Equivalent (LUE) report.

Council Member Phil McDuffee stated that he would like residents to be educated on grinder pumps and be notified that City Council will consider imposing a monthly fee for grinder pump maintenance.

Mayor Gavin Massingill suggested to send a notification through the utility bills regarding the consideration of a monthly fee for grinder pumps.

10. Discussion and possible action regarding an official comment submittal for the MoPac South Expansion Project Open House #6

Mayor Gavin Massingill discussed the recent CTRMA board meeting and City Administrator Ashley Wayman discussed a drafted letter that outlines the city’s concerns regarding the project that will be submitted to CTRMA.

Thom Farrell requested an extension of the public comment period for an additional 90 days and to include traffic impacts at the Bee Cave Road and Mopac intersection in the CTRMA letter.

Amy Pattillo, 6 Rock Way, discussed her comments regarding the proposed plans for the MoPac South Expansion project as well as her concerns. She suggested that the City publicize the letter to CTRMA and to provide resources to leave public feedback.

Mayor Pro Tem Sara Hutson expressed concern regarding CTRMA’s response time during the holiday and the deadline for public comment period.

**Council Member Brook Brown moved that Council authorize Mayor Massingill to file two sets of comments, one requesting an extension and if not granted, an opportunity to supplement the comments, and the second to authorize the Mayor to sign a letter taking into consideration the suggestions that were made this evening. Mayor Pro Tem Sara Hutson seconded the motion. The motion carried with 5 in favor and 0 against.**

11. Discussion and possible action to designate December 26, 2024 as a construction holiday where construction or demolition activities are not permitted

Council Member Phil McDuffee discussed construction around the holidays and proposed to add a construction holiday the day after Christmas.

City Council provided feedback and discussed adding the additional construction holiday.

Mayor Pro Tem Sara Hutson and Development Services Manager Nikki Stautzenberger discussed notice to contractors.

**Council Member Phil McDuffee moved to add December 26, 2024 as construction holiday. Council Member Brook Brown seconded the motion. The motion carried with 3 in favor and 2 against (Hutson and Robinson).**

*City Council moved to item 14 at this time.*

12. Discussion and possible action on traffic safety issues

Mayor Pro Tem Sara Hutson discussed traffic safety issues seen within the city and shared her concerns regarding the usage of e-bikes that are not permitted, signs in the right-of-way, connecting driveways, construction fences, and construction parking. She stated that she would like to be proactive about these issues.

Police Chief Kristal Munoz shared the efforts made by the Police Department to address the issues. Members of City Council asked questions of Police Chief Kristal Munoz regarding non-legal street bikes, enforcement, and possible solutions.

Council Member Kevin Glasheen shared his perspective regarding enforcement and asked what type of violations have been seen. Police Chief Kristal Munoz stated that they have made contact with users whose bikes are not permitted on roadways or in the park.

City Council and Police Chief Kristal Munoz continued discussion on possible solutions to address non-street legal bikes.

Mayor Pro Tem Sara Hutson and Police Chief Kristal Munoz discussed addressing construction fences.

13. Discussion and possible action on allowable construction and installations, above and below ground, in setbacks, public utility easements and rights-of-way

Mayor Pro Tem Sara Hutson discussed the proposed ordinance and stated that she would like to define what should not be allowed in the right-of-way. She continued to say that she would like to clarify what should be allowed in the setbacks, utility easements, and the right-of-way as well as described the construction work near Catherine Horne’s home.

Council Member Brook Brown shared information from the drainage criteria manual as well as code regarding detention facilities in setbacks. She stated that there needs to be protections to avoid instances as what Ms. Horne is experiencing.

Dave Bench, 1 Randolph Place, discussed the drainage control manual and detention facility regulations.

Council Member Kevin Glasheen discussed excavation and possible solutions to address the issue.

Catherine Horne, 5011 Timberline Drive, discussed the construction taking place near her home as well as shared the concerns regarding building in the utility easement and setback. She requested that City Council consider looking into the issue as well as implement an excavation permit.

Mayor Pro Tem Sara Hutson shared her experience with the impact of the construction while at Ms. Horne’s home.

Thom Farrell, 3223 Park Hills Drive, agreed with Ms. Horne’s sentiment regarding setbacks and discussed structures in the setback. He requested that underground tanks are considered as structures, to prohibit water tanks, and to verify if the drainage criteria manual is effective.

Council Member Kevin Glasheen stated that he would consider prohibiting excavation the setback and utility easement. Members of City Council discussed what is allowed to be in the buildable area as well as the setback. Council Member Kevin Glasheen shared concerns regarding making setback prohibitions too broad.

Mayor Gavin Massingill discussed the purpose of water collection tanks and that they are a TCEQ requirement.

City Council discussed TCEQ requirements, enforcement, water collection tanks, possible solutions, and PUE restrictions.

Council Member Kevin Glasheen requested that Council Member Brook Brown study the code issues and to bring back suggestions to address the issue. Council Member Brook Brown requested to work with Development Services Manager Nikki Stautzenberger and K. Freise and Associates.

*City Council moved to item 17.*

- 14. Appointment of members of City Council and the Mayor to serve as Council liaisons for Police and Courts, Utility Commission, Streets and Roadways, Park Commission, Personnel, Budget, Planning and Zoning Commission, Board of Adjustment, and the Rollingwood Community Development Corporation

Mayor Gavin Massingill shared his proposed City Council liaison suggestions for board and commissions and that no changes have been made.

**Council Member Brook Brown moved approval of the Mayor’s proposed Council liaisons for 2025. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

- 15. Discussion and possible action regarding terms of service limitation extensions for board and commission members

City Administrator Ashley Wayman explained that some board and commission members have reached their term extension limit and are now requesting further extensions.

**Mayor Pro Tem Sara Hutson moved to grant term extensions to each of the listed board and commission members. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

- 16. Discussion and possible action to reappoint board and commission members whose terms are expiring for an additional two year term

City Administration Ashley Wayman shared the board and commission members whose term expires in December 2024 and that they will need to be reappointed to continue their service.

**Mayor Pro Tem Sara Hutson moved reapproval of the appointment of the members whose terms are expiring this month. Council Member Alec Robinson seconded the motion. The motion carried with 5 in favor and 0 against.**

*City Council moved back to item 12.*

- 17. Discussion and possible action on a resolution of the City of Rollingwood to join with the State of Texas and political subdivisions of the state as a party in the Texas Opioid Settlement Agreement secured by the Office of the Attorney General

City Administrator Ashley Wayman discussed the settlement with Kroger Corporation.

**Council Member Brook Brown moved approval. Mayor Pro Tem Sara Hutson seconded the motion. The motion carried with 5 in favor and 0 against.**

- 18. Discussion and possible action on a proposal from K. Friese and Associates to prepare and submit the City's application for water rights to the Lower Colorado River Authority (LCRA)

Mayor Gavin Massingill and City Administrator Ashley Wayman shared information regarding the proposal from K. Friese to prepare and submit the City's application for water rights to LCRA.

City Council discussed the proposal and surveying requirements.

Council Member Kevin Glasheen suggested to consult with LCRA to see if they can offer a more cost effective solution.

**Council Member Brook Brown moved to give the Mayor authorization to expend funds up to but not to exceed \$50,525 after first doing additional due diligence. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

**ADJOURNMENT OF MEETING**

The meeting was adjourned at 10:00 p.m.

Minutes adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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**Gavin Massingill, Mayor**

**ATTEST:**

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**Makayla Rodriguez, City Secretary**

## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: January 15, 2025

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action regarding submittal of comments for the MoPac South Expansion Project Open House #6 and to approve a community outreach plan

**Description:**

At the December City Council Meeting, the City Council and members of the public and MoPac South Task Force discussed the City's official comment letter draft. It was also discussed that the Mayor and staff would submit a letter requesting that the comment period be extended. This letter was submitted and we were notified by CTRMA that they were extending the public comment period until January 28, 2025.

The discussed additions to the City's official comment letter were made in early January and circulated to the MoPac South Task Force for review and comment. The updated draft letter is attached for City Council review and approval.

Additionally, Mayor Massingill and staff have prepared a community outreach plan to employ upon approval by the City Council. This plan includes sharing:

- The City of Rollingwood's comment letter and previous letters by sharing the link to the City's MoPac South webpage,
- The West Lake Hills Comment Letter,
- The Eanes ISD Comment Letter,
- A sample template letter for dissemination to interested parties, and
- Language for notifications to be sent through the city's Rave notification platform (Call, Text and Email), website, and emails to be distributed to the Rollingwood Women's Club and Rollingwood Gentlemen's Club.

Staff is seeking feedback on the city's official comment letter as well as the documents provided as part of the community outreach plan.

**Action Requested:**

- To review and provide feedback regarding the proposed comment letter before submittal
- To review, provide feedback and provide direction regarding the community outreach plan

**Fiscal Impacts:**

No significant fiscal impacts anticipated at this time.

**Attachments:**

- DRAFT City of Rollingwood Comment Letter for Open House #6
- City of West Lake Hills Comment Letter for Open House #6
- Eanes ISD Comment Letter for Open House #6
- Draft Template Letter for dissemination to all interested parties with instructions for submitting public comments.
- Draft Rave Alert Language and Email to be Distributed by Rollingwood Women's and Gentlemen's Clubs





January 17, 2025

Central Texas Regional Mobility Authority

ATTN: MoPac South

3300 N. IH-35 Suite 300

Austin, TX 78705

**RE: Official Public Comment on the MoPac South Environmental Study Virtual Open House Number Six**

Dear MoPac South Team,

The City of Rollingwood appreciates the opportunity to comment on the MoPac South Environmental Study and Recommended Build Alternative in conjunction with Virtual Open House Number 6. We were pleased to see the inclusion of shared-use paths and sidewalks along the west side of MoPac adjacent to Rollingwood following the series of Technical Working Group Meetings hosted by CTRMA this summer. This significant addition takes steps to meaningfully address bike and pedestrian connectivity challenges in our area. However, many of the concerns that we expressed in our most recent letter and in previous communications have not yet been addressed.

The following comments are based on our review of the Recommended Build Alternative, Alternative 2C, and the other materials provided for this open house and are made in addition to the city's numerous previous comments and feedback given on this proposed project. While we recognize the importance of improving regional mobility, we have significant concerns about the project's current design, particularly regarding its impact on Rollingwood and surrounding communities. Our concerns focus on the following key areas:

**Inadequate Consideration of East/West Traffic**

The project's emphasis on north/south mobility between Slaughter Lane and Cesar Chavez fails to address the critical role of east/west traffic. Residents and businesses in Rollingwood and neighboring areas rely on connections between arterial roads and MoPac. By focusing solely on commuter traffic moving north and south, the proposed design worsens congestion for east/west users, undermines local mobility, and hinders access to businesses and services in the Rollingwood and Westlake area. We urge the Mobility Authority to incorporate robust considerations for east/west traffic impacts into project goals, evaluation criteria, and design.

**Regaining Access to and Exits from MoPac Express Lanes**

The current proposal eliminates critical express lane access and exit points for Rollingwood and neighboring communities. Residents and commuters who rely on Bee Cave Road, Rollingwood Drive, and Loop 360 to access the northbound MoPac express lanes will face severe challenges. The removal of the Enfield Road express lane entrance and the introduction of the Cesar Chavez loop create convoluted, unsafe routes, significantly increasing travel times and congestion in local neighborhoods.

Similarly, access to Bee Cave Road from the southbound MoPac express lanes is eliminated under the current design. This forces traffic onto already-congested local roads as a route to exit the express lanes, exacerbating safety issues and creating bottlenecks at intersections like Lake Austin Boulevard and Redbud Trail. Maintaining direct, safe access and exit points to express lanes in both directions for those originating on or exiting to Bee Cave Road is essential to support regional and local traffic flow.

**Noise and Light Pollution**

The City of Rollingwood opposes the inclusion of elevated lanes. Alternative 2C is described as “two express lanes with elevated ramps near Barton Skyway.” The elevated bridge structure begins at Bee Cave Road and stands to introduce considerably elevated noise and light pollution in the area. The additional lighting required for elevated infrastructure is a of concern and noise pollution, already a challenge due to proximity to MoPac, will also worsen as sound propagates from elevated structures. We strongly advocate for including noise and light mitigation as critical evaluation criteria and urge reconsideration of alternatives which avoid elevated lanes in proximity to Rollingwood.

**Significant Traffic Hazard at Northbound MoPac Entrance at Bee Cave Road**

The proposed design creates a hazardous overlap where the northbound express lane exit to Cesar Chavez intersects with the northbound general-purpose lane entrance at Bee Cave Road. This configuration forces drivers entering MoPac at Bee Cave Road to merge across two lanes of traffic to continue northbound, avoiding exits for Cesar Chavez or 5th Street. This results in a dangerous crisscross pattern and a potential bottleneck, significantly increasing the risk of collisions and traffic congestion.

**Consideration of the Intersection at Bee Cave Road and MoPac**

The current proposal does not include any improvements to the intersection of Bee Cave Road and MoPac. We strongly believe that any modifications to MoPac in this area should account for future improvements and the overall design of this critical intersection. Treating these as separate processes risks creating a disjointed system where the intersection and highway fail to function seamlessly together.

## Unclear Schematics

The schematics released for public comment during this period are unclear, difficult to interpret, and fail to effectively depict the proposed traffic flow. Several new elements, including the connection between the MoPac South and MoPac North projects, are introduced for the first time in this proposal but are neither clearly highlighted nor adequately explained. Additionally, multiple ramp relocations are proposed within the Cesar Chavez to 360 corridor, also for the first time, yet the schematic depicts both the current ramps (in the underlying photo image) and the proposed ramps in a confusing manner. As a result, the materials provided do not enable the average person, especially those not closely involved in the project, to fully understand the proposal or its impact on traffic flow.

## Recommendations

To address these concerns, we recommend the following actions:

- **Address East/West Traffic Impacts:** Incorporate comprehensive strategies to support east/west traffic mobility and connectivity within the project scope, ensuring local residents and businesses are not disproportionately affected by increased congestion.
- **Restore Critical Express Lane Access:** Maintain direct, safe access to and exits from the express lanes for Rollingwood and neighboring communities. Specifically, reinstate northbound access near Enfield Road and southbound access to Bee Cave Road to alleviate congestion and support regional traffic flow.
- **Evaluate Alternatives to Elevated Lanes:** Reconsider elevated infrastructure near Barton Skyway and Bee Cave Road to minimize noise and light pollution. Prioritize design solutions that mitigate existing noise challenges.
- **Redesign Hazardous Merging Areas:** Reconfigure the northbound express lane exit and general-purpose lane entrance near Bee Cave Road to eliminate the crisscross merging pattern. This will improve safety, reduce bottlenecks, and enhance traffic flow.
- **Integrate Improvements at Bee Cave Road and MoPac Intersection:** Include design enhancements for the Bee Cave Road and MoPac intersection as part of the MoPac South project to ensure compatibility and seamless functionality between the highway and local roads.
- **Provide Clear and Accessible Project Materials:** Enhance the clarity of schematics and other project materials to improve public understanding. Clearly highlight new design elements and proposed traffic patterns, ensuring they are accessible to a broad audience, including those unfamiliar with the project's technical details.

In conclusion, the City of Rollingwood is in favor of improvements to MoPac and appreciates CTRMA for its efforts to enhance regional mobility. However, we believe that a thoughtful and inclusive

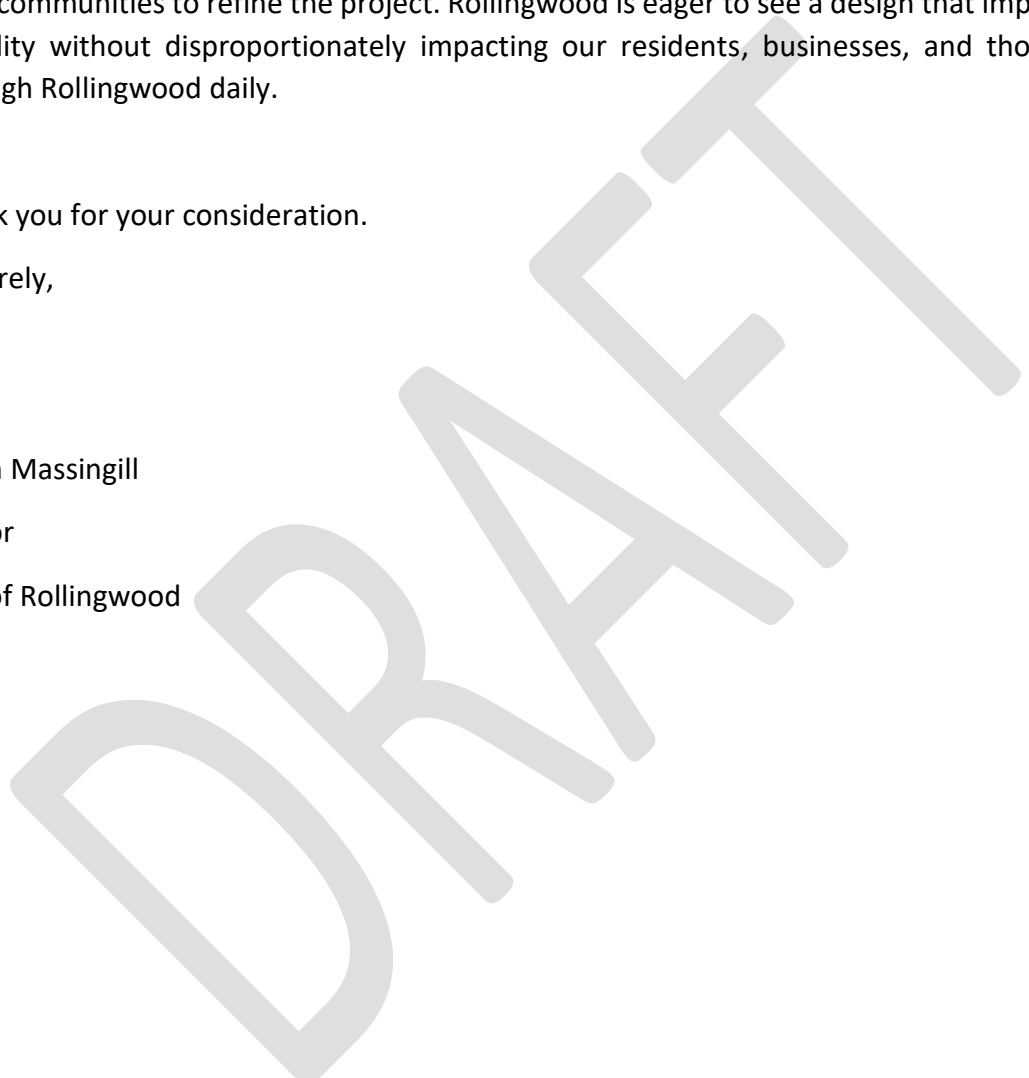
approach is necessary to ensure that all communities, including Rollingwood, benefit from these changes without facing disproportionate burdens. By addressing our concerns related to east/west traffic flow, access to and exits from the MoPac express lanes, noise and light pollution, the traffic hazard at the northbound MoPac entrance at Bee Cave Road, the Bee Cave Road and MoPac intersection, and ensuring clear and accessible project materials, CTRMA can deliver a project that truly serves the needs of the region. Thank you for your consideration.

We appreciate your attention to these critical issues and your commitment to collaborating with local communities to refine the project. Rollingwood is eager to see a design that improves regional mobility without disproportionately impacting our residents, businesses, and those that travel through Rollingwood daily.

Thank you for your consideration.

Sincerely,

Gavin Massingill  
Mayor  
City of Rollingwood





# City of West Lake Hills

911 Westlake Drive  
West Lake Hills, TX 78746  
(512) 327-3628 [www.westlakehills.org](http://www.westlakehills.org)

December 18, 2024

Dear CTRMA Board Members,

Since my letter on December 13, 2024, I attended a workshop with CTRMA technical staff at Rollingwood City Hall. The observations from my previous letter proved true. I listened to justifications and explanations by technical staff. Frankly the explanations fall short. Below, I will include my original observations, technical staff justifications, and my response.

1. Communities using either Bee Cave Rd. or Loop 360 will lose access to Northbound MoPac express lanes, the entrance near 15th street will be eliminated, leading to dangerous gridlock on the Cesar Chavez loop around at Austin High.
  1. **CTRMA Staff Justification (CSJ):**
    1. In order to prevent weaving to the express lanes from the main lanes, as well as allow speedier travel from the express lanes to Windsor and Enfield, the current entrance point ought to be eliminated.
    2. There's a low probability mapping software would reroute traffic around Austin High, because the traffic flow on regular lanes will quicken substantially.
  2. **Our Response:**
    1. Switching this entrance to an exit for the purpose of accessing Enfield will cause express lanes drivers to merge across three lanes of traffic quickly – the opposite of the intentions of staff. Relatively speaking, there is much more space to get across regular lanes to this current entrance from Bee Cave Rd. than there would be for drivers exiting from the expresslane to Enfield.
    2. Regular lane traffic will quickly return to its current state once construction finishes – this is always the case with highway expansion in growing cities. Mapping software will reroute drivers if the alternative saves even a few minutes, drivers will be rerouted around Austin High (unless the loop around is already gridlocked).
2. The current access to Bee Cave Rd. from Southbound MoPac express lanes will be eliminated and converted into an entrance.
  1. **CSJ:** Not specifically addressed, but generally addressed. Similar to the point above, Staff's goal is to avoid weaving and to keep the express lane moving quickly.
  2. **Our Response:** The current exit from Southbound Mopac express lanes to the current exit to Bee Cave Rd. is 1.1 miles. The current exit from Southbound Mopac express lanes to the proposed exit to Bee Cave Rd. is a little less than a mile. Note I've had to approximate these distances from physical maps at Rollingwood city hall as the online presentations have no such details. Presuming these numbers are true, this is not a dramatic change. What's more, the reconfiguration as an entrance makes no sense. This new entrance will be just north of Lake Austin Blvd. The next entrance will be just before Barton Springs Rd. (the combined exit to Bee Cave Rd.). There's simply no reason to cut off expressway users from Bee Cave Rd. The predictable net impact will be for express lane users to exit Cesar Chavez, loop around Austin High and use Red Bud Trail. Austin's planned redesign for that bridge did not contemplate such an influx. Of course,

as above, drivers won't be rerouted by mapping software should the Emmett Shelton Bridge already be gridlocked.

3. The exit to Cesar Chavez from the express lane and the entrance to regular Northbound MoPac from Bee Cave Rd. overlap, forcing drivers to crisscross in a dangerous bottleneck.
  1. **CSJ:** The conditions are relatively unchanged. Drivers exit the Northbound express lane exit at a safe distance from the Bee Cave Rd. entrance. Bee Cave Rd. maintains a separate lane for entry onto regular Mopac.
  2. **Our Response:** The entry onto Mopac from Bee Cave Rd. will no longer lead directly to the Cesar Chavez exit. It merges into the exit lane for Cesar Chavez. Currently, drivers who want to continue North from Bee Cave Rd. merge one lane over. Under this plan, drivers will be required to merge two lanes over. To make matters worse, the Cesar Chavez exit is sure to be the most popular exit from the expanded express lanes. Drivers attempting to go Northbound on regular lanes from Bee Cave will have to compete with the highest volume of express lane traffic – that which wants to get to Cesar Chavez – which was previously moving quickly, in order to get two lanes over to drive North. It is a certainty that drivers coming off the express lane will be moving faster than those in the regular lane although Staff disputes this. One simply has to take the current existing South exit from the existing toll lanes to see this effect in action.
4. Exiting to Bee Cave Rd. from regular Southbound MoPac lanes requires drivers to crisscross with drivers entering the express lane, creating a dangerous bottleneck.
  1. **CSJ:** The exit to Bee Cave Rd. from regular lanes has been improved as the new exit to Bee Cave Rd. will be further North along the frontage road giving drivers more time to cross the frontage road and get to Bee Cave.
  2. **Our Response:** We appreciate the exit being moved further North. However, our residents will be competing with all the accelerating traffic – who's goal is to get onto the express lanes – coming off the new ramp at Sixth Street in order to exit at Bee Cave. Again, perhaps this doesn't show up in the models but is quite evident from lived experience, when drivers feel they've been liberated from the quagmire of the regular lanes, they quickly accelerate.

Apart from our particular concerns, I have a few observations about the process. Frequently, and especially with regards to extremely long-term projects, the response to all concerns becomes a reference to a model. However, a model is only as useful as the data that guides it and the further out the projections, the more useless even the most accurate models become. I presume all or most of you on this Board have some experience with corporate America. Have you ever seen a company hit its thirty-year growth targets? Have you ever made a spreadsheet that, without any further revisions, you had any real faith in that proved accurate after year five? Maybe you blew your expectations out of the water, maybe you failed them, but I presume you never hit them within any small margin of error. In the mid to very long term, common sense wins out.

On the data in the model itself, staff made a few contradictory claims that give me pause. We first heard that Bee Cave Rd. was not included in the model. Then we heard that travel from East to West wasn't included in the model – which leads me to presume traffic from 360 was also excluded; however, that was not stated explicitly. Then we learned that maybe East West traffic was included in the model through a 2015 University of Texas study (should this be true, given that it's 2024, staff ought to be able to fact check the accuracy of said study after nine years). Then I learned that apparently,

according to Campo's 2045 master transit plan model, 360 and Bee Cave Rd. users were either 4% of the users of the Northbound expresslane or I learned that only 4% of 360 and Bee Cave Rd. users take the expresslane. The first, despite being a small number, would imply extremely high per capita use of the current expresslane. The second, not so much. But then, I believe we also learned that the census tracts used for that model included only Rollingwood, Treemont, and Lost Creek – excluding the vast majority of people coming from the West. Lastly and most importantly, the model does not include data from the inevitable expansion of 45 to I35.

Let's move away from the model and talk about our shared experience. I've lived here most of my life as I presume you all have as well. Staff told us at the open house that we ought not to worry about our loss of access to and from Northbound express lanes because it would only add three minutes to our trips from Bee Cave Rd. to 2222. According to staff, the new express lanes will vacuum up so much traffic as to liberate regular lanes leading to a perpetually harmonious flow of travelers. Common sense says such a claim is pure fantasy. One merely has to sit on MoPac in regular lanes in either direction from 3:30-6:30pm to realize life is pretty much back for regular lane users to exactly what it was prior to expresslane construction. As stated above, such is the case for new or expanded highways in growing cities across the nation. A side note – the Board ought to ask staff for a report on how the traffic flow on regular lanes of Northbound Expressway model has held up to the test of time.

So, what does common sense tell us about the future of MoPac? 45 will be expanded, Mopac will turn into a second I35, truck traffic and all, and the only reprieve will be the Express Lanes. Consequently, the plans cannot be limited to catering to the needs of just the commuters to the North and South. Care must be taken at this moment to include the common sense requests from Bee Cave Rd. and Loop 360 users to maintain access and limit direct vehicular jousting upon entering or exiting the roadway.

Thank you as always for your dedication, time, and attention,

Best regards,



James Vaughan  
Mayor  
City of West Lake Hills



Dec. 26, 2024

Central Texas Regional Mobility Authority  
3300 N IH-35, Suite 300  
Austin, TX 78705

Dear CTRMA Board Members:

I write on behalf of the Eanes Independent School District (ISD) administration – one of the largest employers in the communities of West Lake Hills and Rollingwood west of the MoPac Expressway. Many of our 1,200 school district employees rely on accessing MoPac from Bee Cave Road or Loop 360. While we applaud a commitment to confronting the challenges of growth in the Austin Metro Area, the current design will significantly impact the lives of residents, employees and business owners using either artery. Our school district asks you to consider the following concerns:

1. Commuters using either Bee Cave Road or Loop 360 will lose access to northbound MoPac express lanes and, if the entrance near 15th street is eliminated, would be exposed to dangerous gridlock on the Cesar Chavez loop.
2. Current access to Bee Cave Road from southbound MoPac express lanes will be eliminated.
3. The exit to Cesar Chavez from the express lane and the entrance to regular northbound MoPac from Bee Cave Road will overlap, thus forcing drivers to crisscross in a bottleneck.
4. Exiting to Bee Cave Road from regular southbound MoPac lanes will require drivers to crisscross with drivers entering the express lane, thus creating a bottleneck.
5. Additionally expensive, imposing infrastructure changes in the 360 to Cesar Chavez corridor will provide no benefit to the communities directly impacted.

The Eanes ISD administration requests that portions of the expressway between Loop 360 and Cesar Chavez be redesigned. Impacts on commuters from the west or east must be taken into consideration. Specifically, we request that:

1. Drivers entering MoPac from Loop 360 should have access to the northbound express lane. TXDOT is spending over \$200 million dollars in the next 15 years to improve traffic flow along the 360 corridor. It would be counterproductive to execute on the proposed design at the 360/Mopac intersection, when this is the opportunity to improve all access points for the long term.
2. Bee Cave Road access from regular MoPac lanes must not require merging with express lane users.
3. Southbound commuters in the express lanes should still be able exit to Bee Cave Road rather than having to exit the express lanes south of Bee Cave Road, then travel down the frontage road and then use 360.
4. The current northbound entrance point to the express lanes near 15th Street should not be replaced with an exit. Express lane drivers can exit to regular lanes at Cesar Chavez and still easily access Enfield Road They do not need an additional exit near 15th Street.

These modifications would greatly alleviate risks and inconveniences to Eanes ISD staff and constituents, would improve rather than impede traffic flow from 360 to MoPac North, and would preserve the safety of drivers using Bee Cave Road, all of whom will bear the brunt of construction delays, imposing infrastructure changes and road noise.

Thank you for your consideration,

A handwritten signature in blue ink that reads 'Jeff Arnett'.

Dr. Jeff Arnett  
Superintendent of Schools  
512-732-9001  
jarnett@eanesisd.net



**Submission Instructions:**

The following template was developed by the City of Rollingwood in coordination with neighboring West Lake Hills and Eanes ISD for use by interested parties in submitting comments to CTRMA regarding the proposed MoPac South Expansion Project. Users are encouraged to edit and craft the message to meet their individual concerns.

Official comments must be submitted to CTRMA by **midnight on Tuesday, January 28, 2025**, to be included in the official record. Official comments can be submitted by:

- Email to [mopacsouth@ctrma.org](mailto:mopacsouth@ctrma.org)
- Submitting this [ONLINE FORM](#)
- Mail to:  
Central Texas Regional Mobility Authority  
ATTN: MoPac South  
3300 N. IH-35  
Suite 300 Austin, TX 78705

---

Date

Dear CTRMA Board Members,

My name is \_\_\_\_\_ and I **live at/work at/own/operate** \_\_\_\_\_ in the **Rollingwood/ Westlake** area. **I/ My business depend/s** on access to and exits from the MoPac general-purpose and express lanes. Thank you for your dedication to addressing the challenges associated with growth in the Austin Metro Area. However, the current design poses significant challenges for residents, employees, and business owners who rely on Bee Cave Road or Loop 360, making their daily experiences more difficult. I'm primarily concerned by the following:

1. By focusing solely on commuter traffic moving north and south, the proposed design worsens congestion for east/west users, undermines local mobility, and hinders access to businesses and services in the Rollingwood and Westlake area.
2. Communities that use either Bee Cave Rd. or Loop 360 will lose access to Northbound MoPac express lanes as the entrance near 15th Street will be eliminated, leading to dangerous gridlock on the Cesar Chavez loop around at Austin High.
3. The current access to Bee Cave Rd. from the Southbound MoPac express lanes will be eliminated.
4. The elevated bridge structure being proposed beginning at Bee Cave Rd. stands to introduce considerably elevated noise and light pollution in the area.
5. The northbound express lane exit to Cesar Chavez and the northbound general-purpose lane entrance to MoPac from Bee Cave Rd. overlap, forcing drivers to crisscross in a dangerous bottleneck.

6. Exiting to Bee Cave Rd. from the Southbound general-purpose lanes requires drivers to crisscross with drivers entering the express lane, creating a dangerous bottleneck.
7. The current proposal does not include any improvements to the intersection of Bee Cave Rd. and MoPac. Any modifications to MoPac in this area should account for future improvements and the overall design of this critical intersection.
8. The schematics released for public comment during this period are unclear, difficult to interpret, and fail to effectively depict the proposed traffic flow.

To address these concerns, I recommend the following actions:

1. **Address East/West Traffic Impacts:** Incorporate comprehensive strategies to support east/west traffic mobility and connectivity within the project scope, ensuring residents and businesses are not disproportionately affected by increased congestion.
2. **Restore Critical Express Lane Access:** Maintain direct, safe access to and exits from the express lanes for Rollingwood and neighboring communities. Specifically, reinstate northbound access near Enfield Road and southbound access to Bee Cave Road to alleviate congestion and support regional traffic flow.
3. **Evaluate Alternatives to Elevated Lanes:** Reconsider elevated infrastructure near Barton Skyway and Bee Cave Road to minimize noise and light pollution. Prioritize design solutions that mitigate existing noise challenges.
4. **Redesign Hazardous Merging Areas:** Reconfigure the northbound express lane exit and general-purpose lane entrance near Bee Cave Road to eliminate the crisscross merging pattern. This will improve safety, reduce bottlenecks, and enhance traffic flow.
5. **Integrate Improvements at Bee Cave Road and MoPac Intersection:** Include design enhancements for the Bee Cave Road and MoPac intersection as part of the MoPac South project to ensure compatibility and seamless functionality between the highway and local roads.
6. **Provide Clear and Accessible Project Materials:** Enhance the clarity of schematics and other project materials to improve public understanding. Clearly highlight new design elements and proposed traffic patterns, ensuring they are accessible to a broad audience, including those unfamiliar with the project's technical details

Thank you again for your efforts to improve regional mobility. However, a thoughtful and inclusive approach is necessary to ensure that all communities benefit from these changes without facing disproportionate burdens. By addressing my concerns, CTRMA can deliver a project that truly serves the needs of the region. Thank you for your consideration.

Sincerely,

(Name)

## Draft: Notifications – MoPac South Comment Period

### Rollingwood Rave Alert System

#### Call:

Rollingwood Residents and Businesses,

The Central Texas Regional Mobility Authority (CTRMA) has proposed a design for the Mopac South Expansion Project that will have a significant impact on our community. This proposal eliminates both express lane access to northbound MoPac from Rollingwood and southbound access to Bee Cave Road from the MoPac express lanes. It also introduces significant traffic hazards on the routes that many of us drive every day. The City of Rollingwood is asking residents and businesses to submit comments to CTRMA in response to this proposed project by the deadline of **Tuesday, January 28, 2025 at midnight**. For information about how to submit comments and for a sample comment letter template, please visit the news section of our website at [www.rollingwoodtx.gov](http://www.rollingwoodtx.gov). Please submit a comment to ensure that your voice and the voice of our community are heard.

Thank you for your attention to this important matter.

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#### Email/News Post:

Rollingwood Residents and Businesses,

The Central Texas Regional Mobility Authority (CTRMA) has proposed a design for the Mopac South Expansion Project that will have a significant impact on our community. Rollingwood is encouraging residents to submit comments to CTRMA in response to this proposed design that:

- Eliminates the current northbound MoPac express lane entrance near 15<sup>th</sup> Street;
- Eliminates the current access to Bee Cave Road from the southbound MoPac express lanes;
- Proposes elevated bridges between Bee Cave Road and Barton Skyway, introducing considerably elevated noise and light pollution to our area;
- Introduces significant traffic hazards for those accessing northbound MoPac from Bee Cave Road and exiting to Bee Cave Road from southbound MoPac, as drivers must crisscross with express lane entrances and exits;
- Does not account for needed improvements to the Bee Cave Road and MoPac intersection; and

- Has not been clearly described or presented in a way that affected parties can fully understand the proposed impacts on traffic flow.

The City of Rollingwood has released a Sample Template Letter (found here: [\(link/attached\)](#)) to help our residents, businesses and surrounding neighbors craft comments that will meet their individual concerns. Additionally, please visit the [CTRMA's MoPac South Open House #6 Website](#) and the [Rollingwood MoPac South Webpage](#) for more information related to this proposed project.

**Comments regarding this project and the proposed design must be submitted to CTRMA by midnight on Tuesday, January 28, 2025, to be included in the official record.** Official comments can be submitted by:

- Email to: [mopacsouth@ctrma.org](mailto:mopacsouth@ctrma.org)
- This [ONLINE FORM](#)
- Mail to:

Central Texas Regional Mobility Authority  
 ATTN: MoPac South  
 3300 N. IH-35, Suite 300  
 Austin, TX 78705

Please submit a comment to ensure that your voice and the voice of our community are heard.

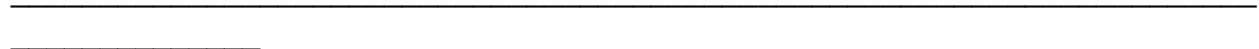
Thank you,

City of Rollingwood



**Text:**

Make your voice heard! Proposed MoPac South Project comments due Jan. 28, 2025 at Midnight. More info: [\(link to News Post\)](#)



**Email to be distributed by the Rollingwood Women's Club and Rollingwood Gentlemen's Club will be the same as the Email/News Post.**

**AGENDA ITEM SUMMARY SHEET**  
**City of Rollingwood**  
**Meeting Date: January 15, 2025**

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on a resolution to finance a vehicle for Public Works with Government Capital Corporation

**Description:**

City Council approved an exceptional item to acquire a vehicle for the Public Works Department. Government Capital Corporation has prepared a proposal for financing this vehicle for a total of \$79,986.00. The attached draft resolution authorizes the City to enter into a financing agreement with Government Capital Corporation for the purpose of financing a Public Works vehicle.

**Action Requested:**

To take action on Resolution 2025-1-15-08 authorizing the execution of the Government Capital Corporation proposal for the purpose of procuring a vehicle for the Public Works Department.

**Fiscal Impacts:**

The fiscal impact would be an annual payment of \$18,855.86 for 5 years. This has been budgeted in the 2024-2025 Fiscal Year.

**Attachments:**

- Proposal from Government Capital for Vehicle Financing
- Draft Resolution 2025-1-15-08



# GOVERNMENT CAPITAL CORPORATION

345 Miron Drive, Southlake, Texas 76092

January 13, 2025

Ms. Ashley Wayman, City Administrator  
Ismael Parra, Public Works Director  
City of Rollingwood, Texas  
(512) 327-1838

[awayman@rollingwoodtx.gov](mailto:awayman@rollingwoodtx.gov)  
[iparra@rollingwoodtx.gov](mailto:iparra@rollingwoodtx.gov)

Dear Ashley and Izzy,

Thank you for the opportunity to present a financing illustration for the purchase of a public works vehicle for the City of Rollingwood. I am submitting for your review the following proposed structure:

LENDER:	Government Capital Corporation
ISSUER:	City of Rollingwood, TX
FINANCING STRUCTURE:	Public Property Finance Contract issued under Local Government Code Section 271.005
EQUIPMENT:	public works vehicle
EQUIPMENT COST:	\$79,986.00
ANNUAL PAYMENT TERM:	5 Years
TRUE INTEREST COST:	6.068%
PAYMENT AMOUNT:	\$18,855.86
ASSUMED FUNDING DATE:	January 15, 2025
PAYMENTS BEGINNING:	September 15, 2025, then annually

**Financing for these projects would be simple, fast and easy due to the fact that:**

- ✓ We have an existing relationship with you and have your financial statements on file, expediting the process. Please keep in mind we may also need current year statements.
- ✓ We can provide familiar documentation for your legal counsel.

The above payment amount includes a fee of \$800.00 to cover applicable fees for issuance expense including underwriting, documentation and legal.

The above proposal is subject to audit analysis, assumes bank qualification and mutually acceptable documentation. The terms outlined herein are based on current markets. Upon credit approval, rates may be locked for up to thirty (30) days. If funding does not occur within this time period, rates will be indexed to markets at such time.

Our finance programs are flexible and as always, my job is to make sure you have the best possible experience every time you interact with our brand. We're always open to feedback on how to make your experience better. If you have any questions regarding other payment terms, frequencies, or conditions, please do not hesitate to call. I can be reached at 800-883-1199 or direct 817-722-0227 or via email [Marti.Sauls@govcap.com](mailto:Marti.Sauls@govcap.com).

With Best Regards,

MARTI SAULS,  
MUNICIPAL FINANCE SPECIALIST

*The transaction described herein is an arm's length, commercial transaction between you and Government Capital Corporation ("GCC"), in which GCC: (i) is acting solely for its own financial and other interests that may differ from yours; (ii) is not acting as your municipal advisor or financial advisor, and has no fiduciary duty to you with respect to this transaction; and (iii) is not recommending that you take an action with respect to this transaction.*

**RESOLUTION NO. 2025-01-15-08****A RESOLUTION AUTHORIZING THE EXECUTION  
OF A FINANCING AGREEMENT FOR THE PURPOSE  
OF PROCURING A PUBLIC WORKS VEHICLE**

**WHEREAS**, the City of Rollingwood, Texas (the “City”), is a political subdivision duly organized under the Constitution and laws of the State of Texas; and

**WHEREAS**, it is hereby determined that a true and real need exists for the acquisition of certain personal property (the “Personal Property”); and

**WHEREAS**, the City is authorized under the Constitution and laws of the State of Texas (the “State”) to enter into Public Property Finance Act lease purchase agreements to finance the acquisition and installation of Personal Property; and

**WHEREAS**, the City desires to enter into a certain Financing Agreement (the “Agreement”) by and between Government Capital Corporation and the City of Rollingwood, for the purpose of financing a public works vehicle. The City of Rollingwood desires to designate this Agreement as a "qualified tax-exempt obligation" of the City of Rollingwood for the purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended; and

**WHEREAS**, the City desires to designate the Mayor, as an authorized signer of the Agreement; and

**WHEREAS**, the City Council finds that the passage of this resolution is in the best interest of the citizens of the City.

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

**Section 1.** That the Agreement, by and between the City of Rollingwood and Government Capital Corporation is designated by the City of Rollingwood as a "qualified tax-exempt obligation" for the purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

**Section 2.** That the City of Rollingwood designates the Mayor as an authorized signer of the Financing Agreement, by and between the City of Rollingwood and Government Capital Corporation as well as any other ancillary exhibit, certificate, or documentation needed for the Contract.

**Section 3.** That should the need arise, if applicable, the City will use loan proceeds for reimbursement of expenditures related to the Property, within the meaning of Treasury Regulation §1.150-2, as promulgated under the Internal Revenue Code of 1986, as amended.

**Section 4.** That this resolution shall become effective from and after its date of passage.

**PASSED AND APPROVED** by the City Council of the City of Rollingwood by a vote of \_\_\_\_\_ ayes, \_\_\_\_\_ nays and \_\_\_\_\_ abstentions on this, the 15<sup>th</sup> day of January, 2025.

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

**ATTEST:**

\_\_\_\_\_  
Makayla Rodriguez, City Secretary



# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

**Meeting Date: January 15, 2025**

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on a change order from AO Services for water infrastructure improvements at Hatley Drive and Park Hills Drive in conjunction with Water CIP Packages 1-4

**Description:**

The Hatley Drive and Park Hills Drive intersection currently has an old redundant loop with a 6 inch asbestos section of pipe that does not allow for isolation at the location of the proposed tie-in. This loop is currently labeled incorrectly on the Rollingwood GIS map and was discovered when AO Services investigated isolating the water main for the new water main in conjunction with Water CIP Packages 1-4. AO Services is proposing to remove the loop and replace it with a new 4-way cross. This will not only allow isolation to Brett Cove, but it will also aid in isolating water mains on Park Hills Drive and Hatley Drive in the case of a water main break.

This is the correct approach to addressing the issues we've encountered in the past when attempting to isolate water main breaks in this area. The asbestos abatement will only be needed to the first bell section of the asbestos pipe. Special adapters and/or fittings will be needed to accomplish this task.

AO services has provided Change Order #2 in the amount of \$76,880.

This change order is eligible to be paid out of the Water Contingency Funds, but it does not have to be. The total amount originally approved by the City Council for the Water Contingency Funds was \$170,452. Of that amount, \$122,915 was spent with Change Order #1 in September 2024. This leaves the balance of the Water Contingency Fund at \$47,537.

When we completed the FY 2024-2025 Budget we projected a Water Fund Unexpended Balance of \$235,387. This was calculated after the 6-month reserve was taken into account. If the Council did not wish to use the Water Contingency Fund for this Change Order, this expenditure could come completely from the Water Fund Unexpended Balance. Alternately, the Council could use the remainder of the Water Contingency funds and pay the rest of Change Order #2 out of the Water Unexpended Balance.

**Action Requested:**

To take action on the change order from AO Services in conjunction with Water CIP Packages 1-4.

**Fiscal Impacts:**

The fiscal impacts will be assessed based on Council's direction regarding whether to approve this change order and from which fund to pay for it.

**Attachments:**

- Change Order #2 from AO Services

**CHANGE ORDER NO.: 2**

<b>Owner:</b>	City of Rollingwood	<b>Owner's Project No.:</b>	
<b>Engineer:</b>	K Friese & Associates, LLC	<b>Engineer's Project No.:</b>	0924
<b>Contractor:</b>	AO Services	<b>Contractor's Project No.:</b>	
<b>Project:</b>	Water CIP Bond Program – Packages 1-4		
<b>Date Issued:</b>	01/15/2025	<b>Effective Date of Change Order:</b>	01/16/2025

The Contract is modified as follows upon execution of this Change Order:

**Description:**

Water CIP Change Summary

Park Hills tie-in: additional valves, piping, connections, and AC pipe removal. \$50,148.00

Park Hills Wastewater Conflict: Tunneling under existing wastewater laterals. \$26,732.00

**Attachments:**

Contractor price proposals, bid quantity changes and supporting exhibits.

Change in Contract Price	Change in Contract Times
Original Contract Price:  \$ 6,522,976.00	Original Contract Times: Substantial Completion: 510 calendar days Ready for final payment: 540 calendar days
Increase from previously approved Change Orders No. 1 to No. 1  \$ 121,143.00	Increase from previously approved Change Orders No.1 to No. 1: Substantial Completion: 43 calendar days Ready for final payment: 43 calendar days
Contract Price prior to this Change Order:  \$ 6,644,119.00	Contract Times prior to this Change Order: Substantial Completion: 553 calendar days Ready for final payment: 583 calendar days
Increase this Change Order:  \$ 76,880.00	Increase this Change Order: Substantial Completion: 8 calendar days Ready for final payment: 8 calendar days
Contract Price incorporating this Change Order:  \$ 6,720,999.00	Contract Times with all approved Change Orders: Substantial Completion: 561 calendar days Ready for final payment: 591 calendar days

**Recommended by Engineer**

**Accepted by Contractor**

By: \_\_\_\_\_  
 Signature: Greg Blackburn  
 Title: Project Manager  
 Date: 01/15/2025

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Authorized by Owner

Approved by Funding Agency (if applicable)

By: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



PROJECT: ROLLINGWOOD - CO #2  
 DATE: 1/10/2025  
 PREPARED FOR: CITY OF ROLLINGWOOD  
 ENGINEER: K. FRIESE & ASSOCIATES, LLC.  
 CHANGE ORDER #: 2

RISK  
 LOW 0%  
 MED 3%  
 HIGH 5%  
 VERY HIGH 10%

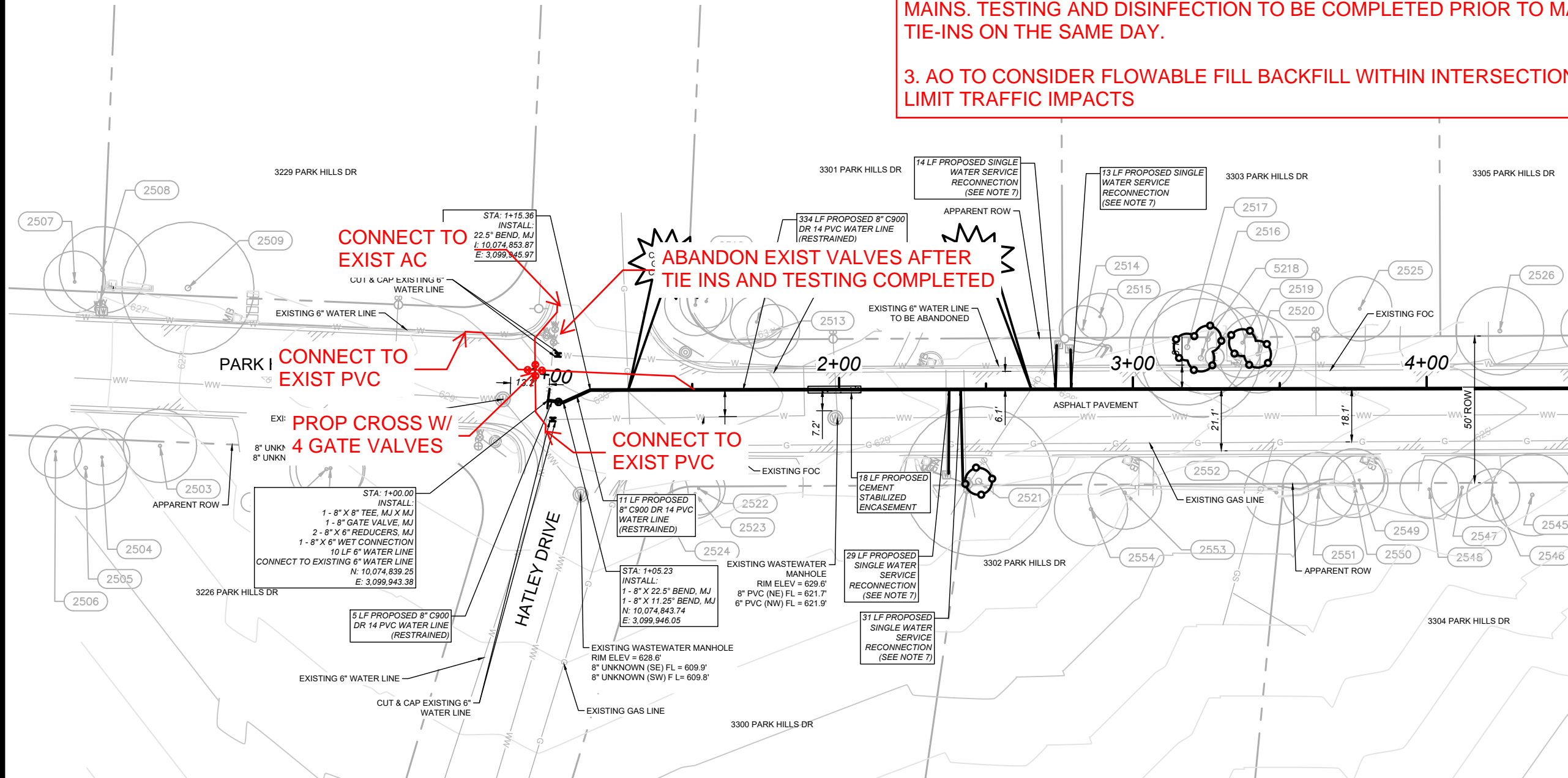
ROLLINGWOOD - CO #2  
 IDC & Unit Cost

Item #	Description	Qty	Unit	Prod./Day	Days	Crew	Unit Labor	Unit Mat.	Unit Bed	Unit Haul off	Unit conc	Unit Misc.	Unit Sub	Unit Equip	Tax @ 0.00%	RISK	Unit Cost	Tax Sub @ 0.00%	Unit Sub Cost	Unit Mat Cost	Bond @ 3.0000%	% of Labor 125.0%	IDC & Overhead	Sub Markup @ 5%	Mat Markup @ 15%	Markup @ 15.00%	Unit Bid	Bid Amount	Total Labor	Total Mat.	Total Bid	Total Haul off	Total conc	Total Misc.	Total Sub	Total Equip.	Total Tax	Total Cost	Total Cost			Unit Price	Total Price				
																																							Total Bond	+ Bond	Additional Days						
<b>PARK HILLS/HATLEY TIE-IN</b>																																															
1	6" C-900	70	LF	17.00	4.00	UTILITY CREW	102.92	132.21	0.00	3.00	0.00	0.00	0.00	22.49	0.00	0%	125.41	0.00	3.00	132.21	14.39	156.76	282.17	0.15	19.83	42.33	479.69	33,578.27	7,204.68	9,254.70	0.00	210.00	0.00	0.00	0.00	1,574.01	0.00	29,216.76	1,007.35	30,224.11	4.00	\$495.00	\$34,650.00				
1.1		70	LF	17.00	4.00	Custom Crew 1	102.92	132.21	0.00	3.00	0.00	0.00	0.00	22.49	0.00	0%	125.41	0.00	3.00	132.21	14.39	156.76	282.17	0.15	19.83	42.33	479.69	33,578.27	7,204.68	9,254.70	0.00	210.00	0.00	0.00	0.00	1,574.01	0.00	29,216.76	1,007.35	30,224.11	4.00	\$495.00	\$34,650.00				
3	ABATEMENT EXISTING 6" LINE	60	LF	1.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.00	0.00	0%	0.00	0.00	0.00	66.00	0.00	2.08	0.00	0.00	3.30	0.00	0.00	69.30	4,158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,960.00	0.00	0.00	0.00	3,960.00	124.74	4,084.74	0.00	\$72.00	\$4,320.00
3.1		60	LF	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.00	0.00	0%	0.00	0.00	0.00	66.00	0.00	2.08	0.00	0.00	3.30	0.00	0.00	69.30	4,158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,960.00	0.00	0.00	0.00	3,960.00	124.74	4,084.74	0.00	\$72.00	\$4,320.00	
4	FLOW FILL BACKFILL	50	CY	0.00	0.00		0.00	0.00	0.00	0.00	145.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	145.00	5.00	0.00	0.00	0.00	21.75	0.00	166.75	8,337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,250.00	0.00	0.00	0.00	7,250.00	250.13	7,500.13	0.00	\$172.00	\$8,600.00
4.1		50	CY	0.00	0.00		0.00	0.00	0.00	0.00	145.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	145.00	5.00	0.00	0.00	0.00	21.75	0.00	166.75	8,337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,250.00	0.00	0.00	0.00	7,250.00	250.13	7,500.13	0.00	\$172.00	\$8,600.00	
5	ROAD PLATES	1	LS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,377.51	0.00	0%	0.00	0.00	0.00	2,377.51	0.00	74.89	0.00	0.00	118.88	0.00	0.00	2,496.39	2,496.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,377.51	0.00	0.00	0.00	2,377.51	74.89	2,452.40	0.00	\$2,572.00	\$2,572.00
5.1		1	LS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,377.51	0.00	0%	0.00	0.00	0.00	2,377.51	0.00	74.89	0.00	0.00	118.88	0.00	0.00	2,496.39	2,496.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,377.51	0.00	0.00	0.00	2,377.51	74.89	2,452.40	0.00	\$2,572.00	\$2,572.00	
6	TESTING	1	LS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0%	0.00	0.00	0.00	1,000.00	0.00	31.50	0.00	0.00	50.00	0.00	0.00	1,050.00	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	31.50	1,031.50	0.00	\$6.00	\$6.00	
6.1		1	LS	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0%	0.00	0.00	0.00	1,000.00	0.00	31.50	0.00	0.00	50.00	0.00	0.00	1,050.00	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	31.50	1,031.50	0.00	\$6.00	\$6.00	
<b>PARK HILLS/HATLEY TIE-IN</b>																																															
<b>PARK HILLS - WW SERVICE/WL CONFLICT</b>																																															
9	TUNNEL UNDER EXISTING WW SERVICE	4	EA	1.00	4.00	UTILITY CREW	1,749.71	844.50	0.00	0.00	0.00	0.00	0.00	282.26	0.00	0%	2,131.97	0.00	0.00	844.50	194.63	2,664.96	4,796.93	0.00	126.68	719.54	6,487.64	25,950.57	6,998.83	3,378.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529.04	0.00	22,565.71	778.52	23,344.23	4.00	\$6,683.00	\$26,732.00		
9.1		4	EA	1.00	4.00	Custom Crew 1	1,749.71	844.50	0.00	0.00	0.00	0.00	0.00	282.26	0.00	0%	2,131.97	0.00	0.00	844.50	194.63	2,664.96	4,796.93	0.00	126.68	719.54	6,487.64	25,950.57	6,998.83	3,378.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529.04	0.00	22,565.71	778.52	23,344.23	4.00	\$6,683.00	\$26,732.00		
<b>PARK HILLS - WW SERVICE/WL CONFLICT</b>																																															
<b>TOTAL</b>																																															
SUBMITTED BY: RYAN GADDOY, PROJECT MANAGER, AO SERVICES																																															

PRICES EXCLUDES: GAS, PERMITS, IRRIGATION, REPLACING SIDEWALK, BONDS, SOD, TRAFFIC CONTROL, SHPPP, TRAFFIC CONTROL PLANS, TRANSFORMERS, WIRE NOT LISTED, LICENSED ELECTRICAL WORK, SIGNS, SAFETY FENCE, TREE MITIGATION/ROOT INJECTIONS, EROSION CONTROLS, FENCING, ENGINEERING, REVEG, HAZARDOUS MATERIALS HANDLING, SLOPE RETENTION, ALL EROSION CONTROLS NOT LISTED, RESTORATION, BONDS, DENWATERING BEYOND 1" PUMP, LINE STOPS.

AO SERVICES  
 25565 RONALD REAGAN BLVD  
 GEORGETOWN, TEXAS 78633

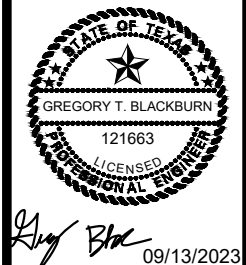
**GENERAL NOTES:**  
 1. AC PIPE TO BE ABANDONED IN PLACE WHERE PIPE IS UNDISTURBED. ABATEMENT REQUIRED AS NECESSARY.  
 2. PROPOSED PIPE TO BE INSTALLED WITHIN 20-FT OF TIE-INS TO EXISTING MAINS. TESTING AND DISINFECTION TO BE COMPLETED PRIOR TO MAKING TIE-INS ON THE SAME DAY.  
 3. AO TO CONSIDER FLOWABLE FILL BACKFILL WITHIN INTERSECTION TO LIMIT TRAFFIC IMPACTS



MATCHLINE - STA. 4+50 (SEE SHEET 3)

TAG No.	Bole Dia	Tree Type	DripLine Dia	Point No	Bole Size	TAG No.	Bole Dia	Tree Type	DripLine Dia	Point No	Bole Size
2501	12.5"	Live Oak	12.5'	20649		2519	12"	Crape myrtle	12'	20667	6.5X3.5X4X2X1.5
2502	11.75"	Live Oak	11.75'	20650	8X7.5	2520	13.25"	Crape myrtle	13.25'	20668	8.5X5.5X4
2503	12.5"	Cedar Elm	12.5'	20651		2521	21.75"	Crape myrtle	21.75'	20669	(MULTI)
2504	9.5"	Live Oak	9.5'	20652		2522	9"	Cedar Elm	9'	20670	
2505	14"	Cedar	14'	20653		2523	8.5"	Cedar Elm	8.5'	20671	
2506	9"	Live Oak	9'	20654		2524	11"	Cedar Elm	11'	20672	
2507	10.5"	Live Oak	10.5'	20655		2525	11"	Cedar Elm	11'	21348	
2508	14.75"	Cedar Elm	14.75'	20656	9X5X6.5	2545	14"	Cedar Elm	14'	21369	
2509	22.5"	Live Oak	22.5'	20657		2546	9"	Cedar Elm	9'	21370	
2510	10.5"	Live Oak	10.5'	20658		2547	10.5"	Cedar Elm	10.5'	21371	
2511	9"	Live Oak	9'	20659		2548	10"	Cedar Elm	10'	21372	
2512	9"	Live Oak	9'	20660		2549	8.5"	Cedar Elm	8.5'	21373	
2513	9"	Live Oak	9'	20661		2550	11.75"	Cedar Elm	11.75'	21374	7.5X3.5X5
2514	8"	Live Oak	8'	20662		2551	12.5"	Cedar Elm	12.5'	21375	9X7
2515	8"	Live Oak	8'	20663		2552	11"	Live Oak	11'	21376	
2516	20.25"	Crape myrtle	20.25'	20664	7.5X5X4X5.5X3.5X7.5	2553	11.5"	Cedar Elm	11.5'	21377	7X9
2517	19.25"	Crape myrtle	19.25'	20665	8X9X5X5X3.5	2554	12.5"	Cedar Elm	12.5'	21378	
2518	18.5"	Crape myrtle	18.5'	20666	8X7.5X8.5X4X1						

- NOTES:**
- LIMITS OF CONSTRUCTION SHALL BE WITHIN THE PUBLIC R.O.W.
  - ALL WATER MAINS SHALL BE FACTORY RESTRAINED PER CITY OF AUSTIN SPL WW 308A AND WW 308B.
  - CONTRACTOR SHALL ENSURE ACCESS IS MAINTAINED TO RESIDENTS DURING CONSTRUCTION ACTIVITIES.
  - CONTRACTOR SHALL ENSURE WATER SERVICE TO PROPERTIES IS MAINTAINED THROUGHOUT CONSTRUCTION (NSPI).
  - CONTRACTOR SHALL PROTECT AND RESTORE MAILBOXES TO MATCH EXISTING CONDITIONS OR BETTER (NSPI).
  - LANDSCAPING DAMAGED FROM SERVICE RELAYS SHALL BE REPLACED TO A CONDITION EQUAL OR TO OR BETTER THAN EXISTING (NSPI).
  - ALL SERVICE RECONNECTIONS ARE TO INCLUDE METER BOX REPLACEMENT. SEE DETAIL 520-AW-01B ON SHEET 39.



09/13/2023

CITY OF ROLLINGWOOD, TEXAS  
 WATER CIP BOND PROGRAM  
 PACKAGE 4  
 PARK HILLS DRIVE  
 (1 OF 2)



NOTES	NAME	DATE
SURVEY BY	MBLS	7/23
DRAWN BY	VB	9/23
DESIGNED BY	VB	9/23
CHECKED BY	PW	9/23
REVIEWED BY	GB	9/23



1120 S. Capital of Texas Highway  
 Suite 100  
 Austin, Texas 78746  
 P: 512.338.1700  
 TBC Firm No. 6535  
 www.kfriese.com

0 20 40  
 HORIZONTAL SCALE IN FEET

To: All Bidders  
 From: Ron Nord  
 Re: Rollingwood Water CIP Bond Program CO

Date: 1/10/2025  
 Terms: Net 30

SP511-I 1 ea AC Line Tie In

100 FT. <del>120 ft</del>	6" C900 DR14 PVC Pipe	\$18.75 ft	<del>\$2,250.00</del>	\$1,875.00
3 ea	6" Wide Range Coupling	\$625.00 ea	\$1,875.00	
1 ea	<del>6" Tee MJ</del> 6" Cross MJ	<del>\$214.00 ea</del>	\$214.00	\$300.00
3 ea	6" Gate Valve MJ	\$930.00 ea	\$2,790.00	
3 ea	6" Foster Adapter	\$140.00 ea	\$420.00	
15 EA. <del>3 ea</del>	6" MJ Bolt Pack	\$30.00 ea	<del>\$90.00</del>	\$450.00
3 ea	Austin Valve Box Assembly	\$165.00 ea	\$495.00	
15 EA. <del>3 ea</del>	6" Mega-Lug Kit for PVC	\$70.00 ea	<del>\$210.00</del>	\$1,050.00
1 ea	<b>Total Net Price This Item</b>	<b>\$8,344.00 ea</b>	<del><b>\$8,344.00</b></del>	<b>\$9,255.00</b>

Quote is valid for 30 days after bid date.  
 Concrete does not include any linings or coatings.  
 Pricing is subject to review with any deletions to bid.  
 Applicable sales tax NOT INCLUDED.  
 If you have any questions, please feel free to call me at 512-778-4125.

Thanks for being our customer,  
 Ron Nord



## Smyrna Ready Mix Project Quote

4433 Terry-O Ln  
Austin, TX 78745

**Plant: Terry O Volumetric - 14800**

## Bid # 146591

**Quote Date:** 8/26/2024  
**Project:** Rollingwood water  
**Project Area:** 303 nixon drive, Austin  
texas  
**Project Address:** 303 Nixon drive, Austin  
texas

**Quote Expiration Date:** 9/26/2024  
**Customer:** AO SERVICES  
**Contact:** Ryan Gaddy  
**Phone:** 512-592-8047  
**Account #:** 212118

MIX #	PRODUCT DESCRIPTION	UNIT PRICE (CY)	*PD BY 10th DISCOUNT (CY)	NET PRICE (CY)	NOTES
FF5040J	C ASH 4 SACK ACT	145.00	2.00	143.00	Fast Set Flowable Fill

Fly Ash Mixes are subject to availability. If Fly Ash is not available, straight cement mixes will be used. Mixes will be priced as quoted. If Straight Cement mixes are not quoted, add \$3.00 to the mix price.

Straight Cement (Except Slurry or Grout)	\$3.00 CY	Retarder-Per Percent	\$1.00 CY	Diversion Charge	\$110.00 Load
Chip Mixes	\$1.00 CY	Mid Range Double Dose	\$3.00 CY	Sack Adjustment	\$6.00 Per Adjustment
No Air Mix	\$2.00 CY	Superplasticizer	\$6.00 CY	Distance Fee	\$4.85 Per Mile (Over 20 Miles)
Pea Gravel Mixes	\$6.00 CY	Color Washout Fee	\$75		
Custom Mixes	Call	Micro Fibers Half Dose	\$3.00 CY		
Calcium Chloride-Per Percent	\$3.00 CY	Micro Fibers Full Dose	\$6.00 CY		
Non-Chloride Per Percent	\$4.50 CY	Steel Fibers	Call for Quote		

**Additional Items Quoted Upon Request      Not Open Sunday      Fuel/Environmental Surcharge \$40.00 Per Load**

Standing Time Day Work: Purchaser will be allowed ten (10) minutes for each CY with a maximum of 60 minutes per load. Delays caused by the customer over this time will be charged \$240 / hour (\$4.00 / minute).

Callouts: Evenings Monday – Friday (6pm or later), Saturday (2pm or later) are defined as callouts. There is a \$750 base fee charge for all callouts and an extra \$180 / hour charge for exceeding 4 hours. Time starts when volumetric mixer leaves plant until it returns.

Cancellation Notice: Special orders and callout orders require a twenty-four (24) hour cancellation notice. Cancellation within twenty-four (24) hours of pour will incur a cancellation fee of \$500 / truck.

Show-up Fee: If a mobile mixer arrives at the jobsite and cannot pour for any reason, a \$500 fee will be charged to the customer

Pump Fee: \$850 provides pump for up to four (4) hours, \$200 / hour thereafter

Hose Fee: \$1.00 / hour for each foot of pump hose beyond 150 foot necessary to complete the job

**Terms:** \$2.00 (CYD) discount if paid in full by the 10th of the following month. Net 30 terms. \*

**Escalation Date:** 4/1/2025      **Escalation Amount:** \$7 Per Yard

**Job Pricing End Date:** 3/31/2026

**Quotation Good Through:** 9/26/2024

**Estimated Yards:** 24



**Acceptance:**

By: *Carlos Escobar*

By: Email:

Date: *8/26/2024*

Date:

*Note: The escalation pricing set forth herein is an estimate of future price increases based on historical figures. Unforeseen increases in costs could result in a higher escalation. SRM Concrete reserves the right to re-negotiate fuel surcharges, environmental fees, plant opening, and truck charges based on job requirements.*

*This Quote is not to be construed as an offer to sell, and no contractual relationship shall arise from it until Customer's order has been accepted by SRM Concrete. This Quote shall be valid for the period(s) set forth herein, unless withdrawn or modified by SRM Concrete. When no period is stated, this Quote is only valid for 30 days after the Quote Date. A new quote will be required for any changes requested by Customer. SRM Concrete reserves the right to withdraw or amend this Quote in certain circumstances, for example, where an unforeseen increase in the cost of materials requires an increase in the prices quoted herein, in the sole and absolute discretion of SRM Concrete.*

# 243227717

Job Site

ROLLINGWOOD  
403 NIXON DR  
ROLLINGWOOD TX 78746-5512

Office: 512-426-0677 Job: 512-426-0677

Customer # : 5931096  
Quote Date : 01/10/25  
Estimated Out : 01/13/25 12:00 PM  
Estimated In : 01/20/25 02:00 PM  
UR Job Loc : 403 NIXON DR, ROLLIN  
UR Job # : 20  
Customer Job ID:  
P.O. # : QUOTE  
Ordered By : RYAN GADDY  
Written By : KEATON HICKMAN  
Salesperson : KEATON HICKMAN

ADVENTURES OUTBACK L P  
25565 RONALD W REAGAN BLVD  
GEORGETOWN TX 78633-2454

**This is not an invoice  
Please do not pay from this document**

RENTAL ITEMS:								
Qty	Equipment	Description	Minimum	Day	Week	4 Week	Estimated Amt.	
10	944/9930	ROAD PLATE 6' X 10'		58.00	137.00	337.00	1,660.00	
1	944/9895	CROSSING PLATE LIFT SCREW 1.25"		21.50	39.50	96.50	50.25	
							Rental Subtotal:	1,710.25
SALES/MISCELLANEOUS ITEMS:								
Qty	Item		Price		Unit of Measure		Extended Amt.	
1	DELIVERY CHARGE		250.000		EACH		250.00	
							Sales/Misc Subtotal:	250.00
							Agreement Subtotal:	1,960.25
							Rental Protection:	256.54
							Tax:	160.72
							Estimated Total:	2,377.51

COMMENTS/NOTES:

CONTACT: RYAN GADDY  
CELL#: 512-592-8047

This proposal may be withdrawn if not accepted within 30 days. The above referenced Rental Protection Plan, environmental, and tax charges are estimates and are subject to change.

NOTICE: This is not a rental agreement. The rental of equipment and any items listed above is subject to availability and subject to the terms and conditions of the Rental and Service Agreement, which are available at <https://www.unitedrentals.com/legal/rental-service-terms-US> and which are incorporated herein by reference. A COPY OF THE RENTAL AND SERVICE AGREEMENT TERMS ARE AVAILABLE IN PAPER FORM UPON REQUEST.



Accountable-Responsive-Cost Effective

**STANDARD PROPOSAL**

07/12/2024  
 AO Services  
 25565 Ronald Reagan Blvd  
 Georgetown, Tx 78633

**Proposal #240712**  
**Sent Via:** ryan@ao-tx.com  
**Project** Rollingwood Water line  
**Address:** 303 Nixon Dr  
 Rollingwood, Tx 78746

**Dear:** Ryan Gaddy

**On behalf of ARC Abatement** I would like to thank you for the opportunity to provide this proposal on the above referenced project. It is our desire to provide you with a quality solution to your project needs. As a highly qualified contractor, I feel our experience, financial strength, and contracting techniques enable us to assure you a professionally completed project.

**Scope of Work:**

Abate 350 linear ft of asbestos water line. AO services is responsible for uncovering the waterline and shutting off the water.

**Price: \$5,032.00**

**Duration: 1-2 working days**



Accountable-Responsive-Cost Effective

Proposal Terms:

Proposal # 240712

1. Includes costs for labor, material and applicable taxes.
2. Compliance with federal, state, and local laws.
3. Site conditions being reasonably similar to those at the time of inspection.
4. Reasonable interpretation of existing conditions based upon Owner provided information of the work area.
5. No contingency or consideration given for delays to the work. If delays occur price may require renegotiation.
6. OSHA air monitoring for our workforce as per Federal, State, and local regulations is included in our price.
- 
7. Owner responsible for state or regulatory fees associated with the Scope of Work.
8. Final clearances will be provided by owner's consultant.
9. Pricing based on normal working hours. Overtime required by Owner will constitute and additional cost.
10. Single mobilization to the site unless otherwise indicated.
11. Owner provide adequate electricity, owner provide potable water, owner to provide on-site parking and sufficient storage space for materials and equipment. Utility connections to be adjacent to work area and compatible with ARC's needs.
12. All non-stationary items are to be removed by Owner prior to the start of work unless otherwise noted in Scope.
13. ARC will not be liable for damage to items left in the work area.
14. All HVAC systems within the containment areas must be shut down and locked out by Owner.
15. Proposal based on ARC standard terms and conditions.
16. ARC will employ reasonable efforts to minimize damage to surface and work areas and Owner agrees ARC will not held liable for any damages from the construction of containments required to perform the Scope of Work.
17. Client agrees that ARC has been given permission by the property owner to enter the premises, perform the Scope of Work, use any plans or drawings of the project, and agrees to hold harmless and defend ARC employees, officers and representatives for any and all claims, costs or damages that result from the performance of the Scope of Work in the absence of gross neglect or willful misconduct of ARC or it's representatives. ARC is expressly authorized to sign any required disposal forms on behalf of the Owner or generator of any waste removed from the site.
18. Payment and performance bonds are not included in this proposal.
19. Unforeseen conditions may exist at the worksite and as such the Scope of Work is specific and does not include any such unforeseen conditions or contingencies. Additional work, if required will be priced separately.
20. This proposal may be withdrawn or modified for any reason if not accepted within sixty (60) days from date above.
21. All invoices are due upon receipt and are expected to be paid within 30 days.

Upon acceptance of this proposal client will receive an electronic service agreement. If you have questions regarding this proposal please refer to my contact information below. *No work will commence until the ARC Services Agreement has been fully executed.*

Sincerely,

Rashaad Butler

PM Austin Texas  
Rashaadbutler@arcabatement.com  
254-319-4985

ACCEPTED

Client Email Address

Please indicate your acceptance of this proposal by checking the "Accepted" box, inserting your email address, and returning the proposal to your ARC representative. Upon receipt a Service Agreement will be emailed to the address above for your review and electronic signature.

## Drainage structures within the setback and within 10 feet of an adjacent property

### BACKGROUND:

The drainage manual as adopted in 2016 prohibited detention facilities within ten feet of an adjacent property. Code Section 103-232(f). Prior to its deletion, subsection (f) read:

"(f) Detention facilities shall be located at minimum ten foot setback from all property lines. The setback requirement shall be measured from the edge of any portion of the facility such as top of embankment, and of concrete apron/rock rip rap or top of structural wall."

This subsection was deleted in April 2020, by Ord. No. [2020-04-30-05](#), § 2, 4-30-2020. Deletion of subsection (f) has led to the following concerns:

### CONCERNS:

**Interference with easements:** Drainage facilities/channels running within a utility easement hamper ready access to the utility for repair, maintenance, upgrade, etc., adding costs, complications, and potential damaging delay in repair, to the detriment of the community. Allowing surface and subsurface detention facilities within easements and rights of way interferes with the intended use of such easements and rights of way for public purposes (public utilities, street rights of way) both in use of, access to, and maintenance of such easements and rights of way.

**Interference/problems with adjacent properties:** Above surface structural detention facilities (example: rainwater tanks) can interfere with the ability to use vegetative barriers between lots, and limit access to air, light, and other benefits a setback is intended to provide between adjacent homeowners. Subsurface detention facilities located at the property line or within a 10-foot setback from the property line allows excavation at the property line that can cause structural damage or other property damage to adjacent lots, prevents the setback from being used for vegetative barriers between lots, can damage trees on adjacent lots through damage to critical root zones, and prevents ready access to the detention facility for maintenance and inspection. When the setback restriction was eliminated in 2020, the concern was that above surface detention structures located within the buildable area created "moats" between the buildable area and the property line.

### PROPOSED SOLUTION:

Subsection (f): This new subsection requires that detention facilities be located outside of rights of way, public utility easements and natural drainage channels. It protects access to, and repair and maintenance of, and capacities of city rights of way, utility easements, drainage easements, natural drainage channels, and other subsurface utilities, like gas lines and Google fiber, that might not be recorded on a plat or recorded utility easement, by requiring that detention facilities be located outside of such easements and rights of way.

Subsections (g), (h), and (i). The new language hits a mid-point between the pre-2020 prohibition of use of the setback for any drainage facility and the post-2020 removal of any restriction on the location of such facilities:

New (g) prohibits detention facilities within 10-feet of a property line except as permitted in new (h) and (i).

New (h) permits above surface, non-structural detention facilities (such as earthen berms, non-mortared landscape features) within 5 feet of property line if not within utility easement, drainage easement, or natural drainage channel.

New (i) creates an exception that permits buried pipes that convey storm water from a detention facility to a curb to cross a front or side setback adjacent to a street, thus addressing the "moat" issue by allowing non-hardened detention within 5 feet of the property line, and by allowing permitted discharged storm water to be piped to the curb (when a curb discharge pipe is allowed under the existing permit process).

**Sec. 103-232. Stormwater detention.**

- (a) Permanent stormwater detention designed for post-construction, along with any other drainage facilities in combination, shall be designed such that post-development peak flows do not exceed pre-development peak flows along the perimeter of the subject property for two-, ten-, 25-, and 100-year storm events. Drainage calculation methods shall be based on the City of Austin, Texas Drainage Criteria Manual (COA-DCM) sections 2—8. Stormwater detention facilities shall be designed and sealed by a state-licensed professional engineer.
- (b) The permanent stormwater detention pond or an equivalent temporary detention pond, as approved by the city engineer, shall be provided for the construction phase and rough cut prior to rough grading a site.
- (c) All computations for all drainage-related design shall be submitted with the plans for review.
- (d) Side slopes of detention pond earth berms shall not be steeper than three horizontal to one vertical unless approved by the city engineer.
- (e) Aesthetic enhancement is required for exposed concrete of drainage facilities that are visible from adjacent roadways and neighboring properties. All concrete shall be stained or stamped concrete or veneered with rock, brick, steel, tile or other material or method that is harmonious with the landscaping and design of improvements, as approved by the city engineer. If indisputable evidence is provided that demonstrates that drainage facilities will not be visible from adjacent properties or roadways, due to significant differences in elevation, screening may not be required. If topography is claimed in lieu of screening, the developer shall provide a contour map to scale with sections at appropriate intervals that clearly illustrates the topographic differences.
- (f) Reserved-Detention facilities, including discharge piping, may not be located within any right of way, utility easement, drainage easement, or natural drainage channel, or within 10 feet of any subsurface utility including any water, sewer, gas, electric, telecom or internet line or facility.
- (g) Except as permitted in (h) and (i), detention facilities, including discharge piping, shall be located at a minimum ten foot setback from all property lines. The setback requirement shall be measured from the edge of any portion of the facility such as top of embankment, end of concrete apron/rock rip-rap or top of structural wall or tank wall, whether above or below ground.
- (h) Subject to the location restrictions in subsection (f), above-ground, non-structural surface detention facilities consisting of an earthen berm, non-mortared stacked rock, or other non-hardened landscaping, may be located a minimum 5 foot setback from all property lines.
- (i) When authorized pursuant to a permit issued under this Article to discharge stormwater to a point at a street adjacent to the permitted property or adjacent to a natural drainage channel, discharge piping that conveys stormwater from a detention facility to the street or natural drainage channel may cross a front or side setback adjacent to the street or natural drainage channel. Such piping may be recessed to no more than \_\_\_ feet of the surface of the property as landscaped.

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**CITY OF ROLLINGWOOD, TEXAS**  
**ORDINANCE NO. 2025-01-15-10**

**AN ORDINANCE OF THE CITY OF ROLLINGWOOD, TEXAS,  
AMENDING CHAPTER 103, ARTICLE IV, DIVISION 2, SECTION 103-232  
STORMWATER DETENTION; PROVIDING A SAVINGS CLAUSE,  
REPEALING CONFLICTING LAWS AND ESTABLISHING AN  
EFFECTIVE DATE**

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

**WHEREAS**, the Texas Local Government Code authorizes a municipality to adopt regulations regarding stormwater detention; and

**WHEREAS**, the City Council hereby finds and determines that the amendments adopted herein are necessary to protect property and in the best interests of the community and its citizens; and

**WHEREAS**, the City has complied with all conditions precedent necessary to take this action.

**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 103 Environmental Protection and Control, Article IV, Division 2, Section 103-232 is amended as follows:

**Sec. 103-232. Stormwater Detention**

(f) ~~Reserved.~~ Detention facilities, including discharge piping, may not be located within any right of way, utility easement, drainage easement, or natural drainage channel, or within 10 feet of any subsurface utility including any water, sewer, gas, electric, telecom or internet line or facility.

(g) Except as permitted in (h) and (i), detention facilities, including discharge piping, shall be located at a minimum, ten foot setback from all property lines. The setback requirement shall be measured from the edge of any portion of the facility such as top of embankment, end of concrete apron/rock rip-rap or top of structural wall or tank wall, whether above or below ground.

43 (h) Subject to the location restrictions in subsection (f), above-ground, non-structural  
44 surface detention facilities consisting of an earthen berm, non-mortared stacked rock, or  
45 other non-hardened landscaping, may be located a minimum 5-foot setback from all  
46 property lines.

47 (i) When authorized pursuant to a permit issued under this Article to discharge  
48 stormwater to a point at a street adjacent to the permitted property or adjacent to a natural  
49 drainage channel, discharge piping that conveys stormwater from a detention facility to the  
50 street or natural drainage channel may cross a front or side setback adjacent to the street or  
51 natural drainage channel. Such piping may be recessed to no more than        feet of the  
52 surface of the property as landscaped.

53  
54 **SECTION 3.** All provisions of the ordinances of the City of Rollingwood in conflict with  
55 the provisions of this ordinance are hereby repealed to the extent of such conflict, and all other  
56 provisions of the City of Rollingwood ordinances not in conflict with the provisions of this  
57 ordinance shall remain in full force and effect.  
58

59 **SECTION 4.** Should any sentence, paragraph, subdivision, clause, phrase or section of  
60 this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not  
61 affect the validity of this ordinance, or any part or provision thereof other than the part so decided  
62 to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances  
63 as a whole.  
64

65 **SECTION 5.** This ordinance shall take effect immediately from and after its passage and  
66 the publication of the caption, as the law and charter in such cases provide.  
67

68 **APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas,  
69 on the \_\_\_\_\_ day of \_\_\_\_\_ 2025.  
70

71  
72 APPROVED:

73  
74  
75 \_\_\_\_\_  
76 Gavin Massingill, Mayor  
77

78 ATTEST:

79  
80  
81 \_\_\_\_\_  
82 Makayla Rodriguez, City Secretary



### **Memo regarding proposed new subsection to apply to public utility easements**

In connection with recent development activity, questions have arisen as to what structures, if any, may be placed and what types of trees may be planted within a public utility easement.

To address these questions, a new subsection is proposed, to be added to Chapter 28 - "Streets, Sidewalks, and Other Public Places", Article II - "Construction in City Row" , Section 28-23 - "Construction Standards". The proposed new subsection would do the following:

1. Prohibit permanent structures from being placed within a public utility easement unless otherwise expressly allowed by the Code.
2. Require that trees planted within 20 feet of an "above-ground power, cable, or telephone line" or within 10 lateral feet of an "underground water line or other underground utility" be of the species specified in the Tree Protection ordinance as allowable for replacement within a public utility easement.
3. Require that trees planted within 10 lateral feet of an underground water line or other underground utility be installed with a root barrier at least 4 feet deep between the tree and the underground utility facility at a lateral distance of 5 feet from the utility.
4. Amend the title of Chapter 28, Article II to read: "Construction in City ROW and Public Utility Easements."

## Proposed new subsection addressing protection of utility easements

### **1. Add a new subsection (r) to Code Section 28-23, to read as follows:**

(q) Placement of all aboveground facilities in the public right-of-way or public utility easements must be approved in advance by the city. All aboveground facilities must be designed and installed to minimize the visual impact of the facilities on the surrounding property and the possibility of adverse impact to public safety and welfare. In addition, all aboveground facilities must be landscaped, bermed or attractively fenced in such a manner as to screen the facilities from view from adjacent streets and property owners. 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.

(r) To permit utilities to be efficiently constructed, maintained and restored, utility easements shall be kept clear of all permanent structures, whether above or below ground, unless such structure is otherwise expressly authorized by this Code to be placed within a public utility easement. To prevent interference with clearances necessary for overhead lines and to protect underground utilities from root interference, trees may not be planted within 20 feet of an above-ground power, cable, or telephone line, or within 10 lateral feet of an underground water line or other underground utility, unless of the species listed in Section 107-371(c)(1)(listing tree species allowed within 20 feet of an overhead utility). For any trees planted within 10 lateral feet of an underground water line or sewer line, root barriers must be installed between the tree and the water line or sewer line equipment with a minimum installation of 4 feet deep at five lateral feet from the utility facility.

~~(s)~~ The permittee, his contractors or subcontractors may not remove locate flags. Locate flags may not be removed from a location while facilities are being constructed.

~~(t)~~ Construction that requires pumping of water or mud shall be contained in accordance with city ordinances and federal and state law and the directives of the city.

### **2. Amend the title of Chapter 28, Article II to read as follows: "Construction in City Right of Way and Pubic Utility Easements."**

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**CITY OF ROLLINGWOOD, TEXAS**  
**ORDINANCE NO. 2025-01-15-11**

**AN ORDINANCE OF THE CITY OF ROLLINGWOOD, TEXAS, AMENDING CHAPTER 28, ARTICLE II TO ADDING A NEW SUBCTION TO SECTION 28-23 (CONSTRUCTION STANDARDS), RENUMBERING SECTION 28-23, AMENDING THE TITLE OF ARTICLE II; PROVIDING A SAVINGS CLAUSE, REPEALING CONFLICTING LAWS AND ESTABLISHING AN EFFECTIVE DATE**

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

**WHEREAS**, the Texas Local Government Code authorizes a municipality to adopt regulations regarding rights of way and public utility easements; and

**WHEREAS**, the City Council hereby finds and determines that the amendments adopted herein are necessary to protect the city’s public utility easements and in the best interests of the community and its citizens; and

**WHEREAS**, the City has complied with all conditions precedent necessary to take this action.

**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 28, Streets, Sidewalks and other Public Places is amended to revise the Title of Article II and Article II, Section 28-23 Construction Standards as follows:

**Article II Construction in City Right of Way and Public Utility Easements**

**Sec. 28-23. Construction Standards**

(r) The permittee, his contractors or subcontractors may not remove locate flags. Locate flags may not be removed from a location while facilities are being constructed. To permit utilities to be efficiently constructed, maintained and restored, utility easements shall be kept clear of all permanent structures, whether above or below ground, unless such structure is otherwise expressly authorized by this Code to be placed within a public utility easement. To prevent interference with clearances necessary for overhead lines and to

44 protect underground utilities from root interference, trees may not be planted within 20 feet  
 45 of an above-ground power, cable, or telephone line, or within 10 lateral feet of an  
 46 underground water line or other underground utility, unless of the species listed in Section  
 47 107-371(c)(1)(listing tree species allowed within 20 feet of an overhead utility). For any  
 48 trees planted within 10 lateral feet of an underground water line or sewer line, root barriers  
 49 must be installed between the tree and the water line or sewer line equipment with a  
 50 minimum installation of 4 feet deep at five lateral feet from the utility facility.

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 52 (#-s) The permittee, his contractors or subcontractors may not remove locate flags. Locate  
 53 flags may not be removed from a location while facilities are being constructed.

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 55 (s-t) Construction that requires pumping of water or mud shall be contained in accordance  
 56 with city ordinances and federal and state law and the directives of the city.  
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 59 **SECTION 3.** All provisions of the ordinances of the City of Rollingwood in conflict with  
 60 the provisions of this ordinance are hereby repealed to the extent of such conflict, and all other  
 61 provisions of the City of Rollingwood ordinances not in conflict with the provisions of this  
 62 ordinance shall remain in full force and effect.  
 63

64 **SECTION 4.** Should any sentence, paragraph, subdivision, clause, phrase or section of  
 65 this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not  
 66 affect the validity of this ordinance, or any part or provision thereof other than the part so decided  
 67 to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances  
 68 as a whole.  
 69

70 **SECTION 5.** This ordinance shall take effect immediately from and after its passage and  
 71 the publication of the caption, as the law and charter in such cases provide.  
 72

73 **APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas,  
 74 on the \_\_\_\_\_ day of \_\_\_\_\_ 2025.  
 75

76  
 77 APPROVED:

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 80 \_\_\_\_\_  
 81 Gavin Massingill, Mayor

82  
 83 ATTEST:

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 85  
 86 \_\_\_\_\_  
 87 Makayla Rodriguez, City Secretary

## **Discussion and possible action regarding periodic inspection of drainage facilities and enforcement of drainage facilities permit requirements**

Questions have been raised in regard to whether it is possible to enforce requirements associated with TCEQ and City of Rollingwood drainage requirements. Reviewing City of Austin and other cities' practices in this regard, there are several options as to enforcement, outlined below. This agenda item is intended to enable discussion of these options and to determine if the Council recommends the addition of any of these options to the city enforcement processes.

**1. Article IV, Division 1, Section 103-204 of the City's code addresses drainage facilities (defined to include "any structure, installation, or activity, the purpose of which is to serve to convey or control stormwater runoff") and TCEQ requirements, as currently enacted has the following continuing maintenance, compliance, and inspection requirements:**

**Section 103-204(a) contains an obligation to maintain drainage facilities:** "Drainage facilities required or approve in connection with a permit for development shall be maintained and used to perform to the standard provided in the permit issued for development of the property." This obligation runs to the "property owner".

**Subsection 103-204(a) contains authority to require periodic reports and inspections:** It states: "the city may provide...[a] schedule for routine inspection and maintenance of the drainage facilities to ensure proper functionality. The owner of the affected property is responsible for complying with any such O&M requirements. ... In all cases, the property owner shall inspect on a routine basis, and after heavy rainfalls, all drainage facilities including inlets, storage tank, outlets, etc. for any garbage, trash, debris, sediment, etc. and remove as necessary to ensure proper functionality."

**Subsection 103-204(c) allows the city to conduct its own inspections:** "As a condition to issuance of a permit pursuant to this article, the city engineer or other designated agent of the city may, for the purpose of investigating flooding or changes in drainage conditions, enter the property and visually inspect a drainage facility permitted pursuant to this article." Advance notice to the property owner is required prior to the inspection. If non-compliance is found, a written notice may be sent to the property owner. After the notice, "the owner shall make all repairs and corrections to make the facility fully compliant." A further inspection is allowed "to verify timely compliance."

**2. Article IV. Stormwater Drainage, Division 2, Drainage Requirements, contains Rollingwood-specific drainage requirements, and Rollingwood specific drainage standards to control runoff.**

**What this article does:** This article of the code authorizes a property owner to discharge stormwater from a drainage facility or detention facility into a city street or a natural drainage channel adjacent to the property, states design criteria applicable to detention facilities, and has sediment and erosion control measures, site disturbance criteria, permit/plan submittal details, water quality plan requirements.

**Purpose of this Article: The intent of this manual is to implement design principles and practices that control runoff from all development, during and after construction, such that no development will result in additional adverse flooding impacts." Section 103-228(a).**

**Natural channel:** For a natural drainage channel, Code Section 103-231(d) states: "Natural drainage channels shall be preserved whenever possible" with modification as "approved by the city engineer" after "checking the requirements of section 404 of the Clean Water Act, and if required a permit should be obtained from the US Army Corps of Engineers by the design engineer."

**Discharges to the perimeter of the property:** Code Section 103-232(a) then states: "Permanent stormwater detention designed for post-construction, along with any other drainage facilities in combination, shall be designed such that post-development peak flows do not exceed pre-development peak flows along the perimeter of the subject property for two-, ten-, 25-, and 100-year storm events." Additional standards are contained in Section 103-235.

**Enforcement:**

**Section 103-228(b) requires contains an obligation that the owner have an operations and maintenance plan for drainage facilities and comply with the plan:** "Developments that include drainage improvements require an operations and maintenance (O&M) plan and schedule for routine inspection and maintenance of the drainage facilities to ensure proper functionality. The owner is responsible for complying with the O&M requirements."

## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

Meeting Date: January 15, 2025

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action to schedule the Spring Clean-Up Event

**Description:**

The City holds an annual Spring Clean-up event in the upper park on one of the weekends surrounding spring break. This would consist of dumpsters being staged at the upper park and would be staffed for residents to dump bulky items. The proposed dates were shared with Western Hills Little League and we were not advised of any conflicts. City staff does not have a preference on the proposed dates for the event.

**Action Requested:**

To approve the scheduling and noticing of the Spring Clean-Up event on March 15-16 or March 22-23.

**Fiscal Impacts:**

No significant fiscal impact. The dumpsters will be covered by the Waste Connections contract.

**Attachments:**

N/A



**Date:** January 13, 2025  
**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 December 2024:

- As of December 31, 2024, 25% of the Fiscal Year has passed.
- Property taxes collected were up 8% from the amount collected in December 2024.
- Sales taxes collected were up 13% % from the amount collected December 2024.
- The Water Fund balance is currently at \$1,157,414. The General Fund balance is \$3,298,861.

#### **Public Works**

The Public Works Department, in coordination with All Seasons Lawn Care, will continue tree trimming as needed across the community in the coming weeks as we prepare to enter Oak Wilt Season on February 1, 2025. At this point most of the city rights-of-way have been properly trimmed and there are just a few remaining streets. This initiative ensures the right-of-way remains clear for safety in compliance with our Code of Ordinances.

#### **Utilities**

As colder weather approaches, we want to bring awareness to the importance of preventing and addressing potential leaks in your home. Cold temperatures can cause pipes to freeze and burst, leading to significant water damage and increased water bills. To help you manage and monitor your water usage, we highly recommend setting up your [EyeOnWater](#) customer portal. This portal provides valuable tools to detect and alert you to leaks, allowing you to take immediate action and avoid costly repairs, especially if you have holiday vacations planned. To register, you will need your water account number. If you do not know your account number, please contact Veronica Hernandez at (512) 327-1838 (Option 4) or [vhernandez@rollingwoodtx.gov](mailto:vhernandez@rollingwoodtx.gov). For more information and FAQs about EyeOnWater, please visit <https://www.rollingwoodtx.gov/administration/page/eyeonwater-customer-portal>

Additional Resources:

- YouTube video on how to set up an account: <https://www.youtube.com/watch?v=TuHRNSKvkdY>
- PDF instructions to set up an account: <https://bit.ly/EOW-Instructions>
- YouTube video on configuring account and setting up leak alerts: <https://www.youtube.com/watch?v=RSW5FcB1nM0>



As of January 8, 2025, we have **166** accounts registered with the EyeOnWater customer portal. Our goal is to get every account registered for the EyeOnWater customer portal.

### **Water CIP, Drainage Projects and Google Fiber**

Construction activities are ongoing for Water CIP Bond Program Packages 1-4 and the Hubbard/Hatley/Pickwick and Nixon/Pleasant Drainage Projects. Updates on these projects and impacts on residents can be found on our city website, under the public notices section on the front page. This 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>

### **City Holiday Closure**

City Hall will be closed on Monday, January 20, 2025, in observance of the Martin Luther King Day Holiday. We will re-open on Tuesday, January 21, 2025.

### **Parting Note**

This marks my final City Administrator report and my last City Council meeting with the City of Rollingwood. I am honored to have had the privilege of serving this wonderful community and want to share that I have accepted the position of City Manager for the City of Olmos Park, Texas, located in the San Antonio area. This move brings us closer to both my husband's and my family, and while we are excited for this new chapter, it is bittersweet to leave the Rollingwood community that has become so dear to my heart.

My journey in Rollingwood began in September 2019 when I joined the team as the City Secretary. Over the years, I have cherished every opportunity to learn, grow, and serve alongside this incredible community. The experiences I've had here have profoundly shaped my understanding of local government and public service, and for that, I will always be grateful. Rollingwood is a special place, not just because of its beautiful surroundings but because of the amazing people who call it home. I will miss you all dearly. However, I leave knowing that the City is in capable hands with the dedicated team at City Hall. I have no doubt that Rollingwood will continue to thrive.

Thank you all for your kindness, support, and trust during my time here. I will carry the memories of Rollingwood with me always and look forward to seeing all the amazing accomplishments the community will achieve in the years ahead.

My last official day in Rollingwood will be Friday, January 17, 2025. 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-December 2024

Staffing	
Authorized Staff:	10
Current Staff:	7
Hours Worked For Comp:	6
Comp Hours Spent:	8
Vacation Hours Spent:	46
Sick Hours Spent:	8
Holiday Hours Worked:	32
Holiday Hours Not Worked :	48
Hours Worked For Overtime:	54
Total Hours Worked:	814

Possible Liabilities (PD Employees Only)	
Comp Pool Liability (Dollars):	\$ 14,436
Vacation Pool Liability (Dollars):	\$ 30,257
Total Sick Pool Liability (Dollars):	\$ 29,873
<b>Total Possible Liabilities:</b>	<b>\$ 75,613</b>

Fleet	
Vehicles Authorized:	5
Vehicles Operational:	4
Gasoline Used (gal):	322
Total Miles Driven:	2,746

Police Activity	
Calls for Service	
Calls Dispatched:	81
Self Assigned Calls:	56
<b>Total Calls for Service:</b>	<b>137</b>
Agency Assists:	54
Police Reports:	15
Theft/Burglary Reports:	2
Arrests	
Misdemeanor Arrests:	1
Felony Arrests:	0
<b>Total Arrests:</b>	<b>1</b>
Proactive Citizen Contacts:	5
Vehicle Accidents	
Minor Accidents:	2
Major Accidents:	1
<b>Total Vehicle Accidents:</b>	<b>3</b>

Ordinance Violations	
Construction:	8
Solicitation:	0
Noise:	0
Tree Related:	0
Animal Related:	0
Total Citations Issued	4
Total Warnings Issued	4
All Others:	0
<b>Total Ordinance Violations:</b>	<b>8</b>

Traffic Initiatives	
Location 1: Riley traffic from Zilker Park	
Citations/Warnings issued at this Location:	18
Location 2: Park Zone	
Citations/Warnings Issued at this Location:	17
Location 3: Bee Caves	
Citations/Warnings Issued at this Location:	31
<b>Total Citations/Warnings issued during traffic initiatives:</b>	<b>66</b>

Traffic Enforcement	
Total Citations issued:	59
Total Warnings issued:	38
<b>Total Citations and Warnings:</b>	<b>97</b>

Location of Traffic Stops	
City Roadways:	52
Bee Caves Road:	31
<b>Total Traffic Stops:</b>	<b>83</b>

Type of Violations	
Moving Violations:	81
Non-Moving Violations:	12
<b>Total Violations:</b>	<b>93</b>

Parking Violations	
Total Citations issued:	4
Total Warnings issued:	1
<b>Total Citations and Warnings:</b>	<b>5</b>

Chief's Blotter
*12/02/2024 Officer Aaron Bruns started his employment with the Rollingwood Police Department.
*12/13/2024 through 12/23/2024 Trail of Lights parking ran smoothly with no issues.
*Rollingwood Police Department Continued Posting Public Service Announcements regarding E-Bikes, Mini Motorbikes, Pocketbikes and Golfcarts.

Chief of Police Report - 2024

Staffing:												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Authorized Staff:	10	10	10	10	10	10	10	10	10	10	10	10
Current Staff:	6	6	7	7	7	8	8	8	7	6	6	7
Hours Worked For Comp:	0	9	6	6	9	6	0	47	49.5	0	5	6
Comp Hours Spent:	51	0	0	0	0	0	0	0	0	0	0	8
Vacation Hours Spent:	52	48	64	36	62	15	20	248	48	28	20	46
Sick Hours Spent:	16	63	0	10	27	9	30	138	92	8	16	8
Holiday Hours Worked:	80	56	0	16	0	16	104	0	0	16	16	32
Holiday Hours Not Worked:	80	80	0	32	0	32	56	8	8	24	24	48
Hours Worked For Overtime:	0	12	8	24	36	6	3	50	59	28	41	54
Total Hours Worked:	904	1219	736	898	921	920	1037	1526	900	788	736	814

Possible Liabilities (PD Employees Only)												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Comp Pool Liability (Dollars):	\$ 14,312	\$14,871	\$15,077	\$ 15,282	\$ 15,739	\$ 14,760	\$ 14,958	\$ 16,808	\$ 13,373	\$ 14,255	\$ 14,531	\$ 14,436
Vacation Pool Liability (Dollars):	\$ 38,724	\$35,327	\$35,401	\$ 36,010	\$ 35,067	\$ 33,579	\$ 34,434	\$ 26,920	\$ 28,796	\$ 29,143	\$ 30,312	\$ 30,257
Total Sick Pool Liability (Dollars):	\$ 28,018	\$27,358	\$29,247	\$ 30,768	\$ 34,544	\$ 30,073	\$ 30,543	\$ 27,835	\$ 28,944	\$ 26,299	\$ 28,125	\$ 29,873
Total Possible Liabilities:	\$ 81,054	\$77,556	\$79,725	\$ 82,060	\$ 85,350	\$ 78,412	\$ 79,935	\$ 71,563	\$ 71,113	\$ 69,697	\$ 72,968	\$ 74,566

Fleet:												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Vehicles Authorized:	5	5	5	5	5	5	5	5	5	5	5	5
Vehicles Operational:	4	4	4	4	4	4	4	4	4	4	4	4
Gasoline Used (gall):	232	227	250	248	292	289	306	366	355	288	288	322
Total Miles Driven:	2177	2,005	2357	2004	2073	2151	2283	2468	2364	2241	2438	2746

Police Activity:												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Calls for Service												
Call dispatched:	34	51	68	53	42	46	56	72	48	49	66	81
Self assigned calls:	87	78	106	141	58	69	40	75	68	81	79	56
Total Calls for Service:	121	129	174	194	100	115	96	147	116	130	145	137
Total Agency Assists:	37	46	67	72	67	53	57	62	47	40	51	54
Criminal Offense Reports:	14	19	17	17	10	6	9	14	14	3	15	15
Theft/Burglary Reports:	0	4	1	3	4	0	1	1	2	1	6	2
Arrests												
Misdemeanor Arrests:	1	1	1	0	0	0	1	0	1	0	0	1
Felony Arrests:	0	0	0	1	0	0	0	0	0	0	0	0
Total Arrests:	1	1	1	1	0	0	1	0	1	0	0	1
Proactive Citizen Contacts:	3	0	0	3	2	6	2	5	4	11	6	5
Vehicle Accidents												
Minor Accidents:	4	3	2	2	0	2	1	4	3	3	2	2
Major Accidents:	0	0	1	2	2	0	1	0	0	0	0	1
Total Vehicle Accidents:	4	3	3	4	2	2	2	4	3	3	2	3

Ordinance Violations:												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Construction:	10	1	1	4	5	5	2	0	0	0	3	8
Solicitation:	0	1	0	0	1	1	0	0	0	1	0	0
Noise:	0	0	0	0	1	0	0	0	1	2	0	0
Tree Related:	0	1	0	0	0	0	0	0	0	0	0	0
Animal Related:	2	0	0	0	0	0	0	0	0	1	0	0
Total Citations Issued:	4	1	2	4	3	3	1	0	0	0	2	4
Total Warnings Issued:	4	3	0	0	0	2	1	0	0	0	1	4
All Others:	0	1	1	0	0	0	0	0	0	0	0	0
Total Ordinance Violations:	20	8	4	8	10	11	4	0	1	4	6	16

Traffic Initiatives:												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Total Citations/Warnings issued during traffic initiatives:	52	52	52	66	74	75	77	73	85	66	81	66

Traffic Enforcement:												
	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Traffic Enforcement:												
Total Citations issued:	42	22	32	46	48	48	43	47	74	70	96	59
Total Warnings issued:	33	0	34	48	52	59	64	47	68	38	26	38
Total Citations and Warnings:	75	22	66	94	100	107	107	94	142	108	122	97
Location of Traffic Stops:												
City Roadways:	26	32	22	40	52	53	40	39	56	42	22	52
Bee Caves Road:	30	47	28	26	37	41	42	39	56	49	70	31
Total Traffic Stops:	56	79	50	66	89	94	82	78	112	91	92	83
Type of Violations:												
Moving Violations:	54	49	53	78	85	92	81	81	115	88	91	81
Non-Moving Violations:	2	6	6	22	12	21	5	1	5	50	12	12
Total Violations:	56	55	59	100	97	113	86	82	120	138	103	93
Parking Violations:												
Citations:	2	2	5	11	10	17	4	1	74	45	9	4
Warnings:	0	0	0	11	3	4	1	0	68	4	0	1
Total Parking Violations:	2	2	5	22	13	21	5	1	142	49	9	5









2024-2025

CITY OF ROLLINGWOOD  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF 12/31/2024, 25% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	EST. REVENUE	YTD	PERCENT	YTD		
CURRENT PROPERTY TAXES	\$ 1,674,769	\$ 628,121	38%	\$ 583,909		108%
TELECOM TAXES	\$ 20,000	\$ 3,771	19%	\$ 5,224		72%
4-B SALES TAX	\$ 175,000	\$ 56,679	32%	\$ 50,272		113%
CITY SALES TAX	\$ 700,000	\$ 226,716	32%	\$ 201,088		113%
ELECTRIC UTILITY FRANCHISE FEE	\$ 90,000	\$ 36,619	41%	\$ 36,026		102%
BUILDING PERMIT FEES	\$ 107,750	\$ 23,863	22%	\$ 38,484		62%
COURT FINES	\$ 56,200	\$ 19,728	35%	\$ 36,407		54%
WATER SALES	\$ 1,100,000	\$ 488,940	44%	\$ 353,713		138%
STREET SALES TAX	\$ 175,000	\$ 56,679	32%	\$ 50,272		113%
PROPERTY TAX-DEBT SERVICE 2014	\$ 199,750	\$ 76,980	39%	\$ 80,864		95%
PROPERTY TAX-DEBT SERVICE 2019	\$ 713,650	\$ 265,790	37%	\$ 290,846		91%
PROPERTY TAX-DEBT SERVICE 2020	\$ 315,560	\$ 118,351	38%	\$ 128,167		92%
PROPERTY TAX-DEBT SERVICE 2023	\$ 232,025	\$ 87,021	38%	\$ 95,894		91%
PROPERTY TAX-DEBT SERVICE 2024	\$ 108,021	\$ 40,312	37%	-	#DIV/0!	
WASTEWATER REVENUES	\$ 900,000	\$ 225,134	25%	\$ 241,870		93%
PUD SURCHARGE	\$ 98,160	\$ 24,539	25%	\$ 24,538		100%

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:					
	BUDGET	YTD	PERCENT	YTD		
<b>GENERAL FUND:</b>						
REVENUE	\$ 3,769,030	\$ 1,078,654	29%	\$ 1,050,522		103%
EXPENDITURES	\$ 3,759,279	\$ 688,398	18%	\$ 701,279		98%
<b>WATER FUND:</b>						
REVENUE	\$ 1,104,750	\$ 489,933	44%	\$ 354,786		138%
EXPENDITURES	\$ 1,573,857	\$ 289,807	18%	\$ 200,890		144%
<b>STREET MAINTENANCE FUND:</b>						
REVENUE	\$ 175,250	\$ 56,760	32%	\$ 50,368		113%
EXPENDITURES	\$ 494,311	\$ 6,635	1%	-	#DIV/0!	
<b>COURT SECURITY FUND:</b>						
REVENUE	\$ 1,600	\$ 942	59%	\$ 1,039		91%
EXPENDITURES	\$ 1,625	\$ 130	8%	\$ 117		111%
<b>COURT TECHNOLOGY FUND:</b>						
REVENUE	\$ 1,600	\$ 773	48%	\$ 849		91%
EXPENDITURES	\$ 5,000	\$ 304	6%	\$ 41		738%
<b>COURT EFFICIENCY FUND:</b>						
REVENUE	\$ 100	\$ -	0%	-	#DIV/0!	
EXPENDITURES	\$ 100	\$ -	0%	-	#DIV/0!	
<b>DEBT SERVICE FUND - 2014:</b>						
REVENUE	\$ 200,650	\$ 76,982	38%	\$ 80,881		95%
EXPENDITURES	\$ 200,150	\$ -	0%	-	#DIV/0!	
<b>DEBT SERVICE FUND - 2019:</b>						
REVENUE	\$ 717,050	\$ 265,790	37%	\$ 290,877		91%
EXPENDITURES	\$ 714,050	\$ -	0%	-	#DIV/0!	
<b>DEBT SERVICE FUND - 2020:</b>						
REVENUE	\$ 316,800	\$ 118,355	37%	\$ 128,167		92%
EXPENDITURES	\$ 315,800	\$ -	0%	-	#DIV/0!	
<b>DEBT SERVICE FUND - 2023:</b>						
REVENUE	\$ 232,925	\$ 87,023	37%	\$ 95,894		91%
EXPENDITURES	\$ 232,425	\$ -	0%	-	#DIV/0!	
<b>DEBT SERVICE FUND - 2024:</b>						
REVENUE	\$ 108,621	\$ 40,313	37%	-	#DIV/0!	
EXPENDITURES	\$ 108,421	\$ -	0%	-	#DIV/0!	
<b>CAPITAL PROJECTS FUND:</b>						
REVENUE	\$ 2,000	\$ 1,099	55%	\$ 930		118%
EXPENDITURES	\$ 2,360,000	\$ 528,295	22%	\$ 5,906		8945%
<b>DRAINAGE FUND:</b>						
REVENUE	\$ 60,900	\$ 9,429	15%	\$ 13,153		72%
EXPENDITURES	\$ 1,526,000	\$ 66,705	4%	\$ 19,482		342%
<b>WASTE WATER FUND:</b>						
REVENUE	\$ 1,026,054	\$ 257,248	25%	\$ 274,308		94%
EXPENDITURES	\$ 1,182,876	\$ 193,757	16%	\$ 217,503		89%



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100 GENERAL FUND  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUE SUMMARY</b>					
ADMINISTRATION	2,938,519.00	754,617.86	1,025,312.05	34.89	1,913,206.95
DEVELOPMENT SERVICES	107,750.00	4,447.25	23,863.25	22.15	83,886.75
SANITATION	250.00	41.92	125.76	50.30	124.24
UTILITY BILLING	128,000.00	0.00	0.00	0.00	128,000.00
STREETS	494,311.00	0.00	6,634.74	1.34	487,676.26
POLICE	2,250.00	0.00	240.00	10.67	2,010.00
COURT	57,750.00	5,588.47	19,727.76	34.16	38,022.24
PARK DEPARTMENT	40,200.00	970.00	2,750.00	6.84	37,450.00
PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,769,030.00</b>	<b>765,665.50</b>	<b>1,078,653.56</b>	<b>28.62</b>	<b>2,690,376.44</b>
<b>EXPENDITURE SUMMARY</b>					
ADMINISTRATION	771,121.00	72,432.72	170,308.93	22.09	600,812.07
DEVELOPMENT SERVICES	284,834.00	21,868.51	50,700.16	17.80	234,133.84
SANITATION	178,500.00	26,277.52	39,416.30	22.08	139,083.70
UTILITY BILLING	132,211.00	9,180.24	27,676.88	20.93	104,534.12
STREETS	494,310.00	30,801.65	45,077.41	9.12	449,232.59
POLICE	1,595,480.00	78,823.87	300,845.15	18.86	1,294,634.85
COURT	96,658.00	8,665.20	25,840.56	26.73	70,817.44
PARK DEPARTMENT	126,815.00	9,202.15	25,096.90	19.79	101,718.10
PUBLIC WORKS	79,350.00	1,498.50	3,435.59	4.33	75,914.41
<b>TOTAL EXPENDITURES</b>	<b>3,759,279.00</b>	<b>258,750.36</b>	<b>688,397.88</b>	<b>18.31</b>	<b>3,070,881.12</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>9,751.00</b>	<b>506,915.14</b>	<b>390,255.68</b>		<b>( 380,504.68)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

Page 150  
 100 GENERAL FUND

25.00% 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	1,674,769.00	618,046.68	628,120.81	37.50	1,046,648.19
100-4-10-4020 PENALTY & INTEREST ON TAXES	10,000.00	19.15	19.15	0.19	9,980.85
100-4-10-4030 GROSS RECEIPTS TAX (GAS)	20,000.00	0.00	7,678.75	38.39	12,321.25
100-4-10-4035 TELECOMMUNICATIONS TAX	20,000.00	0.00	3,770.60	18.85	16,229.40
100-4-10-4036 MIXED BEVERAGE TAX	5,000.00	629.38	1,914.45	38.29	3,085.55
100-4-10-4037 4-B SALES TAX	175,000.00	19,526.04	56,679.01	32.39	118,320.99
100-4-10-4040 CITY SALES TAX	700,000.00	78,104.15	226,716.04	32.39	473,283.96
100-4-10-4050 FRANCHISE TAX (CABLE TV)	5,000.00	0.00	744.40	14.89	4,255.60
100-4-10-4051 ELECT UTIL FRANCHISE FEE	90,000.00	36,618.82	36,618.82	40.69	53,381.18
<b>TOTAL TAXES</b>	<b>2,699,769.00</b>	<b>752,944.22</b>	<b>962,262.03</b>	<b>35.64</b>	<b>1,737,506.97</b>
<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	55,000.00	0.00	0.00	0.00	55,000.00
100-4-10-4237 WASTEWATER FD ADMIN FEE	45,000.00	0.00	0.00	0.00	45,000.00
<b>TOTAL CHARGE FOR SERVICES</b>	<b>172,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>172,000.00</b>
<b>LICENSE &amp; PERMITS</b>					
100-4-10-4316 SOLICITAION PERMIT FEES	100.00	0.00	0.00	0.00	100.00
<b>TOTAL LICENSE &amp; PERMITS</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>INVESTMENT INCOME</b>					
100-4-10-4400 INTEREST INCOME	10,000.00	1,390.16	4,265.47	42.65	5,734.53
100-4-10-4401 INTEREST INCOME - CHECKING	1,000.00	113.30	378.39	37.84	621.61
100-4-10-4405 INTEREST INCOME - TAX NOTES	500.00	170.18	505.00	101.00	(5.00)
<b>TOTAL INVESTMENT INCOME</b>	<b>11,500.00</b>	<b>1,673.64</b>	<b>5,148.86</b>	<b>44.77</b>	<b>6,351.14</b>
<b>MISCELLANEOUS REVENUE</b>					
100-4-10-4540 MISCELLANEOUS RECEIPTS	50.00	0.00	2,901.16	5,802.32	(2,851.16)
100-4-10-4565 GRANT REVENUES	0.00	0.00	0.00	0.00	0.00
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
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>150.00</b>	<b>0.00</b>	<b>2,901.16</b>	<b>1,934.11</b>	<b>(2,751.16)</b>
<b>OTHER REVENUE</b>					
100-4-10-4700 UNEXPENDED BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00
100-4-10-4738 ACL REVENUES	55,000.00	0.00	55,000.00	100.00	0.00
<b>TOTAL OTHER REVENUE</b>	<b>55,000.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL ADMINISTRATION</b>	<b>2,938,519.00</b>	<b>754,617.86</b>	<b>1,025,312.05</b>	<b>34.89</b>	<b>1,913,206.95</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% 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	135.00	710.00	28.40	1,790.00
100-4-15-4302 INSPECTIONS	35,000.00	1,500.00	11,925.00	34.07	23,075.00
100-4-15-4303 BUILDING FEES	60,000.00	2,602.25	6,713.25	11.19	53,286.75
100-4-15-4304 ZONING CHANGE	0.00	0.00	0.00	0.00	0.00
100-4-15-4305 SIGN FEES	250.00	0.00	75.00	30.00	175.00
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	60.00	180.00	72.00	70.00
100-4-15-4308 PUBLISH / NOTICE FEE	2,500.00	0.00	0.00	0.00	2,500.00
100-4-15-4309 CONSTRUCTION ROW PERMIT	0.00	0.00	1,010.00	0.00 (	1,010.00)
100-4-15-4310 PLAT FEES	500.00	0.00	0.00	0.00	500.00
100-4-15-4311 VARIANCE FEES	250.00	0.00	0.00	0.00	250.00
100-4-15-4312 CERTIFICATE OF OCCUPANCY	1,500.00	0.00	2,100.00	140.00 (	600.00)
100-4-15-4313 ELEVATION AND HEIGHT ELEVATION	5,000.00	150.00	1,150.00	23.00	3,850.00
TOTAL LICENSE & PERMITS	107,750.00	4,447.25	23,863.25	22.15	83,886.75
TOTAL DEVELOPMENT SERVICES	107,750.00	4,447.25	23,863.25	22.15	83,886.75
<b>SANITATION</b>					
<b>UTILITY REVENUE</b>					
100-4-20-4620 ADDITIONAL RECYCLING CHARGE	250.00	41.92	125.76	50.30	124.24
TOTAL UTILITY REVENUE	250.00	41.92	125.76	50.30	124.24
TOTAL SANITATION	250.00	41.92	125.76	50.30	124.24
<b>UTILITY BILLING</b>					
<b>MISCELLANEOUS REVENUE</b>					
100-4-25-4579 WATER REVENUE-TRANSFER IN	64,000.00	0.00	0.00	0.00	64,000.00
100-4-25-4580 WASTEWATER REV-TRANSFER IN	64,000.00	0.00	0.00	0.00	64,000.00
TOTAL MISCELLANEOUS REVENUE	128,000.00	0.00	0.00	0.00	128,000.00
TOTAL UTILITY BILLING	128,000.00	0.00	0.00	0.00	128,000.00

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>STREETS</b>					
<b>OTHER REVENUE</b>					
100-4-30-4721 TRANSFER FROM STREET MAINT	494,311.00	0.00	6,634.74	1.34	487,676.26
100-4-30-4722 UNEXPENDED BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER REVENUE</b>	<b>494,311.00</b>	<b>0.00</b>	<b>6,634.74</b>	<b>1.34</b>	<b>487,676.26</b>
<b>TOTAL STREETS</b>	<b>494,311.00</b>	<b>0.00</b>	<b>6,634.74</b>	<b>1.34</b>	<b>487,676.26</b>
<b>POLICE</b>					
<b>MISCELLANEOUS REVENUE</b>					
100-4-40-4542 POLICE MISCELLANEOUS REVENUE	250.00	0.00	0.00	0.00	250.00
100-4-40-4558 VEHICLE OPERATIONS	1,000.00	0.00	240.00	24.00	760.00
100-4-40-4567 LEASE FUNDS	1,000.00	0.00	0.00	0.00	1,000.00
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,250.00</b>	<b>0.00</b>	<b>240.00</b>	<b>10.67</b>	<b>2,010.00</b>
<b>TOTAL POLICE</b>	<b>2,250.00</b>	<b>0.00</b>	<b>240.00</b>	<b>10.67</b>	<b>2,010.00</b>
<b>COURT</b>					
<b>COURT REVENUE</b>					
100-4-50-4100 COURT FINES	50,000.00	4,287.30	14,692.11	29.38	35,307.89
100-4-50-4101 COLLECTION AGENCY FEES	1,000.00	0.00	317.52	31.75	682.48
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	586.46	2,244.62	74.82	755.38
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	251.48	959.07	95.91	40.93
100-4-50-4155 CHILD SAFETY REVENUE	1,000.00	142.05	450.17	45.02	549.83
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	5.04	19.08	38.16	30.92
<b>TOTAL COURT REVENUE</b>	<b>56,200.00</b>	<b>5,272.33</b>	<b>18,682.57</b>	<b>33.24</b>	<b>37,517.43</b>
<b>MISCELLANEOUS REVENUE</b>					
100-4-50-4526 CREDIT-DEBIT CARD FEES	1,500.00	316.14	1,045.19	69.68	454.81
100-4-50-4540 MISCELLANEOUS RECEIPTS	50.00	0.00	0.00	0.00	50.00
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,550.00</b>	<b>316.14</b>	<b>1,045.19</b>	<b>67.43</b>	<b>504.81</b>
<b>TOTAL COURT</b>	<b>57,750.00</b>	<b>5,588.47</b>	<b>19,727.76</b>	<b>34.16</b>	<b>38,022.24</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100 GENERAL FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PARK DEPARTMENT</b>					
<b>LICENSE &amp; PERMITS</b>					
100-4-55-4319 COMMERCIAL PARK PERMITS	5,000.00	970.00	2,750.00	55.00	2,250.00
100-4-55-4320 FIELD LEASE	35,000.00	0.00	0.00	0.00	35,000.00
TOTAL LICENSE & PERMITS	40,000.00	970.00	2,750.00	6.88	37,250.00
<b>INVESTMENT INCOME</b>					
100-4-55-4400 INTEREST INCOME - LEASES	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0.00	0.00	0.00	0.00	0.00
<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	0.00	0.00	100.00
TOTAL MISCELLANEOUS REVENUE	200.00	0.00	0.00	0.00	200.00
<b>TOTAL PARK DEPARTMENT</b>	<b>40,200.00</b>	<b>970.00</b>	<b>2,750.00</b>	<b>6.84</b>	<b>37,450.00</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>3,769,030.00</b>	<b>765,665.50</b>	<b>1,078,653.56</b>	<b>28.62</b>	<b>2,690,376.44</b>

100-GENERAL FUND

25.00% 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	204,208.00	7,047.23	21,250.96	10.41	182,957.04
100-5-10-5002 HOLIDAY COMPENSATION	7,500.00	0.00	7,500.00	100.00	0.00
100-5-10-5006 OVERTIME/PLANNED OVERTIME	0.00	0.00	0.00	0.00	0.00
100-5-10-5007 STIPENDS/CERTIFICATIONS	4,500.00	0.00	0.00	0.00	4,500.00
100-5-10-5009 RETIREMENT PAYOUT RESERVE	15,000.00	0.00	0.00	0.00	15,000.00
100-5-10-5010 TRAINING / TEAM BUILDING	12,000.00	415.00	1,484.55	12.37	10,515.45
100-5-10-5020 HEALTH INSURANCE	9,600.00	559.61	1,671.51	17.41	7,928.49
100-5-10-5030 WORKERS COMP INSURANCE	2,800.00	0.00	2,684.72	95.88	115.28
100-5-10-5035 SOCIAL SECURITY/MEDICARE	16,540.00	539.08	2,199.39	13.30	14,340.61
100-5-10-5040 UNEMPLOYMENT COMP INSUR	141.00	40.22	40.22	28.52	100.78
100-5-10-5050 TX MUNICIPAL RETIREMENT SYS	28,648.00	914.02	3,729.04	13.02	24,918.96
100-5-10-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>300,937.00</b>	<b>9,515.16</b>	<b>40,560.39</b>	<b>13.48</b>	<b>260,376.61</b>
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-10-5101 FAX / COPIER	2,500.00	148.50	894.33	35.77	1,605.67
100-5-10-5103 PRINTING & REPRODUCTION	2,000.00	323.18	323.18	16.16	1,676.82
100-5-10-5110 POSTAGE	1,500.00	50.23	179.37	11.96	1,320.63
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	150.00	375.00	7.50	4,625.00
100-5-10-5125 TRAVEL	4,500.00	0.00	666.79	14.82	3,833.21
100-5-10-5140 TELEPHONE	6,031.00	424.31	2,334.78	38.71	3,696.22
100-5-10-5157 RECORDS MANAGEMENT	6,500.00	596.00	1,010.48	15.55	5,489.52
100-5-10-5158 OFFICE SUPPLIES	6,000.00	165.11	810.28	13.50	5,189.72
100-5-10-5198 MAINT & SUPPLIES - JANITORIAL	6,000.00	840.00	1,260.00	21.00	4,740.00
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>40,031.00</b>	<b>2,697.33</b>	<b>7,854.21</b>	<b>19.62</b>	<b>32,176.79</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	3,882.18	10,394.08	11.55	79,605.92
100-5-10-5211 LEGAL SERVICES - TPIA	5,500.00	93.00	754.25	13.71	4,745.75
100-5-10-5214 EMERGENCY NOTIFICATION SYS	1,500.00	0.00	0.00	0.00	1,500.00
100-5-10-5217 PAYROLL SERVICES	9,000.00	601.79	1,466.75	16.30	7,533.25
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	22,000.00	22,356.00	22,356.00	101.62	(356.00)
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	0.00	290.68	5.81	4,709.32
100-5-10-5237 TAX ASSESSMENT / COLLECTION	2,500.00	0.00	0.00	0.00	2,500.00
100-5-10-5240 INSURANCE - PROP & GEN LIAB	16,403.00	0.00	16,030.98	97.73	372.02
100-5-10-5250 INSURANCE - OFFICIAL LIABILITY	5,900.00	0.00	5,727.12	97.07	172.88

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

25.00% 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	15,400.00	4,093.57	4,093.57	26.58	11,306.43
100-5-10-5270 ENGINEERING SERVICES	20,000.00	348.23	1,508.23	7.54	18,491.77
TOTAL CONTRACTUAL SERVICES	205,503.00	31,374.77	62,621.66	30.47	142,881.34
MISCELLANEOUS OTHER EXP					
100-5-10-5300 COMPUTER SOFTWARE & SUPP	40,000.00	8,753.18	15,774.90	39.44	24,225.10
100-5-10-5301 PUBLIC MEETINGS TECHNOLOGY	11,000.00	160.00	619.80	5.63	10,380.20
100-5-10-5302 WEBSITE AND DIGITAL CODIFICATI	12,000.00	0.00	4,615.30	38.46	7,384.70
100-5-10-5303 PUBLIC INFORMATION REQUESTS	0.00	0.00	0.00	0.00	0.00
100-5-10-5309 INCODE SOFTWARE	0.00	0.00	0.00	0.00	0.00
100-5-10-5311 IT SERVICES TPIA	1,500.00	0.00	0.00	0.00	1,500.00
100-5-10-5325 ELECTION SERVICES	1,500.00	0.00	562.10	37.47	937.90
100-5-10-5330 ELECTION PUBLIC NOTICES	1,800.00	0.00	0.00	0.00	1,800.00
100-5-10-5331 ADVERTISING	3,500.00	0.00	400.00	11.43	3,100.00
100-5-10-5332 COMPREHENSIVE LR PLAN	0.00	0.00	0.00	0.00	0.00
100-5-10-5340 MISCELLANEOUS	0.00	147.60	147.60	0.00	147.60
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	72,650.00	9,060.78	22,119.70	30.45	50,530.30
CAPITAL OUTLAY					
100-5-10-5400 TRANSFER TO DRAINAGE FUND	0.00	0.00	0.00	0.00	0.00
100-5-10-5401 TRANSFER TO RCDC	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	1,000.00	0.00	0.00	0.00	1,000.00
100-5-10-5461 TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	0.00
100-5-10-5462 TRANSFER TO STREET MAINTENANCE	0.00	0.00	0.00	0.00	0.00
100-5-10-5464 TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
100-5-10-5465 TRANSFER TO 2023 BOND FUND	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	2,000.00	0.00	0.00	0.00	2,000.00
OTHER NON-DEPARTMENTAL					
100-5-10-5525 4B SALES TAX ALLOCATION	150,000.00	19,784.68	37,152.97	24.77	112,847.03
TOTAL OTHER NON-DEPARTMENTAL	150,000.00	19,784.68	37,152.97	24.77	112,847.03
TOTAL ADMINISTRATION	771,121.00	72,432.72	170,308.93	22.09	600,812.07
DEVELOPMENT SERVICES					
PERSONNEL					
100-5-15-5000 SALARY	87,050.00	5,971.40	17,852.48	20.51	69,197.52
100-5-15-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-15-5007 STIPENDS/CERTIFICATIONS	2,000.00	0.00	0.00	0.00	2,000.00
100-5-15-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-15-5010 TRAINING	1,000.00	0.00	0.00	0.00	1,000.00
100-5-15-5020 HEALTH INSURANCE	11,000.00	817.06	2,440.61	22.19	8,559.39
100-5-15-5030 WORKERS COMP INSURANCE	900.00	0.00	850.16	94.46	49.84

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

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 100 GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-15-5035 SOCIAL SECURITY/MEDICARE	6,812.00	456.82	1,365.73	20.05	5,446.27
100-5-15-5040 UNEMPLOYMENT COMP INSUR	123.00	0.00	0.00	0.00	123.00
100-5-15-5050 TX MUNICIPAL RETIREMENT SYS	11,799.00	774.48	2,315.44	19.62	9,483.56
100-5-15-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	120,684.00	8,019.76	24,824.42	20.57	95,859.58
<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	1,015.20	1,015.20	42.30	1,384.80
100-5-15-5110 POSTAGE	500.00	50.23	179.38	35.88	320.62
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	0.00	0.00	500.00
100-5-15-5125 TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
100-5-15-5140 TELEPHONE	1,100.00	75.08	398.53	36.23	701.47
100-5-15-5153 CREDIT CARD SERVICES	0.00	1,159.77	1,698.22	0.00	( 1,698.22)
100-5-15-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-15-5158 OFFICE SUPPLIES	200.00	0.00	0.00	0.00	200.00
100-5-15-5161 TREE SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-15-5180 SIGNS AND BARRICADES	200.00	0.00	0.00	0.00	200.00
100-5-15-5198 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & OPERATION EXP	6,000.00	2,300.28	3,291.33	54.86	2,708.67
<b>CONTRACTUAL SERVICES</b>					
100-5-15-5200 BUILDING INSPECTION SERVICE	35,000.00	4,435.00	8,210.00	23.46	26,790.00
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	1,258.55	2,234.55	27.93	5,765.45
100-5-15-5251 BUILDING PLAN REVIEWS	13,000.00	737.50	1,380.00	10.62	11,620.00
100-5-15-5252 ZONING REVIEWS	40,000.00	422.50	1,642.50	4.11	38,357.50
100-5-15-5253 ARBORIST CONSULTATION	1,000.00	0.00	0.00	0.00	1,000.00
100-5-15-5254 ROW PERMIT REVIEW	0.00	0.00	0.00	0.00	0.00
100-5-15-5257 MY PERMIT NOW	1,500.00	99.00	198.00	13.20	1,302.00
100-5-15-5270 ENGINEERING SERVICES	15,000.00	3,555.00	6,447.50	42.98	8,552.50
100-5-15-5271 INTERIM DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	0.00
100-5-15-5272 PROFESSIONAL CONSULTATION	25,000.00	165.00	550.00	2.20	24,450.00
100-5-15-5273 ELEVATION AND HEIGHT VERIFICAT	10,000.00	500.00	1,000.00	10.00	9,000.00
100-5-15-5274 SURVEY BENCHMARK NETWORK M&O	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL CONTRACTUAL SERVICES	153,500.00	11,172.55	21,662.55	14.11	131,837.45
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-15-5300 COMPUTER SOFTWARE & SUPPORT	3,650.00	375.92	921.86	25.26	2,728.14
100-5-15-5331 ADVERTISING	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL MISCELLANEOUS OTHER EXP	4,650.00	375.92	921.86	19.82	3,728.14
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>284,834.00</b>	<b>21,868.51</b>	<b>50,700.16</b>	<b>17.80</b>	<b>234,133.84</b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<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	10,000.00	0.00	0.00	0.00	10,000.00
TOTAL CONTRACTUAL SERVICES	18,500.00	0.00	0.00	0.00	18,500.00
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-20-5370 WASTE & DISPOSAL SERVICE	160,000.00	26,277.52	39,416.30	24.64	120,583.70
TOTAL MISCELLANEOUS OTHER EXP	160,000.00	26,277.52	39,416.30	24.64	120,583.70
<b>TOTAL SANITATION</b>	<b>178,500.00</b>	<b>26,277.52</b>	<b>39,416.30</b>	<b>22.08</b>	<b>139,083.70</b>
<b>UTILITY BILLING</b>					
<b>PERSONNEL</b>					
100-5-25-5000 SALARY	76,408.00	5,414.14	17,177.62	22.48	59,230.38
100-5-25-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-25-5007 STIPENDS/CERTIFICATIONS	800.00	0.00	0.00	0.00	800.00
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	275.00	275.00	18.33	1,225.00
100-5-25-5020 HEALTH INSURANCE	10,500.00	860.06	2,569.06	24.47	7,930.94
100-5-25-5030 WORKERS COMP INSURANCE	900.00	0.00	850.16	94.46	49.84
100-5-25-5035 SOCIAL SECURITY/MEDICARE	5,906.00	414.18	1,314.08	22.25	4,591.92
100-5-25-5040 UNEMPLOYMENT COMP INSUR	117.00	0.00	0.00	0.00	117.00
100-5-25-5050 TX MUNICIPAL RETIREMENT SYS	10,230.00	702.22	2,098.25	20.51	8,131.75
100-5-25-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	106,361.00	7,665.60	24,284.17	22.83	82,076.83
<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	323.18	323.18	9.23	3,176.82
100-5-25-5110 POSTAGE	5,000.00	326.46	1,165.92	23.32	3,834.08
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	1,100.00	75.08	496.25	45.11	603.75
100-5-25-5158 OFFICE SUPPLIES	400.00	0.00	0.00	0.00	400.00
TOTAL SUPPLIES & OPERATION EXP	10,850.00	724.72	1,985.35	18.30	8,864.65
<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

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100 - GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-25-5300 COMPUTER SOFTWARE/SUPPORT	15,000.00	789.92	1,407.36	9.38	13,592.64
100-5-25-5331 ADVERTISING	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	15,000.00	789.92	1,407.36	9.38	13,592.64
<b>TOTAL UTILITY BILLING</b>	132,211.00	9,180.24	27,676.88	20.93	104,534.12
<b>STREETS</b>					
<b>PERSONNEL</b>					
100-5-30-5000 SALARY	62,825.00	4,145.48	12,182.02	19.39	50,642.98
100-5-30-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-5-30-5006 OVERTIME/PLANNED OVERTIME	1,000.00	17.95	96.80	9.68	903.20
100-5-30-5007 STIPENDS/CERTIFICATIONS	3,800.00	0.00	0.00	0.00	3,800.00
100-5-30-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-30-5010 TRAINING	1,900.00	0.00	0.00	0.00	1,900.00
100-5-30-5020 HEALTH INSURANCE	5,300.00	365.07	1,090.47	20.57	4,209.53
100-5-30-5030 WORKERS COMP INSURANCE	1,300.00	0.00	1,252.87	96.37	47.13
100-5-30-5035 SOCIAL SECURITY/MEDICARE	5,173.00	317.92	938.74	18.15	4,234.26
100-5-30-5040 UNEMPLOYMENT COMP INSUR	82.00	0.00	0.00	0.00	82.00
100-5-30-5050 TX MUNICIPAL RETIREMENT SYS	8,960.00	540.00	1,592.57	17.77	7,367.43
100-5-30-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	90,340.00	5,386.42	17,153.47	18.99	73,186.53
<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	1,400.00	0.00	0.00	0.00	1,400.00
100-5-30-5130 UTILITIES	2,400.00	226.13	450.49	18.77	1,949.51
100-5-30-5140 TELEPHONE	400.00	24.81	103.80	25.95	296.20
100-5-30-5145 UNIFORMS & ACCESSORIES	1,000.00	0.00	213.10	21.31	786.90
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	25,000.00	25,000.00	100.00	0.00
100-5-30-5162 STREET SWEEPING	8,500.00	0.00	1,201.19	14.13	7,298.81
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	41,500.00	0.00	0.00	0.00	41,500.00
100-5-30-5172 SAFETY EQUIPMENT	375.00	0.00	0.00	0.00	375.00
100-5-30-5180 SIGNS & BARRICADES	2,000.00	0.00	0.00	0.00	2,000.00
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	0.00	0.00	2,500.00
100-5-30-5195 VEHICLE OPERATIONS	2,000.00	145.30	352.26	17.61	1,647.74
100-5-30-5196 VEHICLE MAINT & REPAIRS	1,000.00	0.00	327.04	32.70	672.96
TOTAL SUPPLIES & OPERATION EXP	94,575.00	25,396.24	27,647.88	29.23	66,927.12

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CONTRACTUAL SERVICES</b>					
100-5-30-5255 VEHICLE INSURANCE	250.00	0.00	257.07	102.83 (	7.07)
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
TOTAL CONTRACTUAL SERVICES	3,450.00	0.00	257.07	7.45	3,192.93
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-30-5350 TOOLS	3,000.00	18.99	18.99	0.63	2,981.01
100-5-30-5355 STREET MAINT & REPAIRS	300,000.00	0.00	0.00	0.00	300,000.00
TOTAL MISCELLANEOUS OTHER EXP	303,000.00	18.99	18.99	0.01	302,981.01
<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	2,445.00	0.00	0.00	0.00	2,445.00
100-5-30-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	2,945.00	0.00	0.00	0.00	2,945.00
<b>TOTAL STREETS</b>	<b>494,310.00</b>	<b>30,801.65</b>	<b>45,077.41</b>	<b>9.12</b>	<b>449,232.59</b>
<b>POLICE</b>					
<b>PERSONNEL</b>					
100-5-40-5000 SALARY	891,326.00	45,625.14	132,822.67	14.90	758,503.33
100-5-40-5002 HOLIDAY COMPENSATION	35,000.00	2,913.40	6,072.60	17.35	28,927.40
100-5-40-5006 OVERTIME	10,000.00	3,260.25	7,630.70	76.31	2,369.30
100-5-40-5007 STIPEND	23,000.00	1,026.93	2,725.97	11.85	20,274.03
100-5-40-5009 RETIREMENT PAYOUT RESERVE	15,000.00	0.00	0.00	0.00	15,000.00
100-5-40-5010 TRAINING/ ACADEMY SPONSORSHIPS	18,500.00	1,358.30	3,843.16	20.77	14,656.84
100-5-40-5011 RESERVE OFFICER PAY	2,500.00	0.00	0.00	0.00	2,500.00
100-5-40-5012 LEOSE TRAINING	1,000.00	0.00	0.00	0.00	1,000.00
100-5-40-5020 HEALTH INSURANCE	105,500.00	5,733.90	17,803.94	16.88	87,696.06
100-5-40-5030 WORKERS COMP INSURANCE	21,500.00	0.00	21,030.29	97.82	469.71
100-5-40-5035 SOCIAL SECURITY/MEDICARE	73,388.00	3,967.26	13,128.74	17.89	60,259.26
100-5-40-5040 UNEMPLOYMENT COMP INSUR	1,205.00	0.00	0.00	0.00	1,205.00
100-5-40-5050 TX MUNICIPAL RETIREMENT SYS	127,111.00	6,951.51	21,481.99	16.90	105,629.01
100-5-40-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
100-5-40-5070 POLICE PROFESSIONAL LIABILITY	8,700.00	0.00	8,518.16	97.91	181.84
TOTAL PERSONNEL	1,333,730.00	70,836.69	235,058.22	17.62	1,098,671.78
<b>SUPPLIES &amp; OPERATION EXP</b>					
100-5-40-5101 FAX / COPIER	600.00	48.11	334.91	55.82	265.09
100-5-40-5103 PRINTING & REPRODUCTION	1,000.00	501.36	501.36	50.14	498.64
100-5-40-5105 TICKET WRITERS	0.00	0.00	0.00	0.00	0.00
100-5-40-5106 CITATION MATERIAL	2,500.00	0.00	609.81	24.39	1,890.19
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

CITY OF ROLLINGWOOD  
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AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-40-5110 POSTAGE	500.00	188.52	253.09	50.62	246.91
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	1,500.00	0.00	0.00	0.00	1,500.00
100-5-40-5125 TRAVEL	0.00	0.00	0.00	0.00	0.00
100-5-40-5130 LEASE FUNDS	0.00	0.00	0.00	0.00	0.00
100-5-40-5140 TELEPHONE	10,200.00	702.80	4,377.91	42.92	5,822.09
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	190.66	284.46	9.48	2,715.54
100-5-40-5145 UNIFORMS & ACCESSORIES	6,500.00	1,375.36	1,375.36	21.16	5,124.64
100-5-40-5157 RECORDS MANAGEMENT	7,000.00	0.00	0.00	0.00	7,000.00
100-5-40-5158 OFFICE SUPPLIES	1,500.00	38.97	49.78	3.32	1,450.22
100-5-40-5159 CITY EVENT SUPPLIES	4,000.00	0.00	116.02	2.90	3,883.98
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	15,000.00	819.29	1,922.59	12.82	13,077.41
100-5-40-5196 VEHICLE MAINT & REPAIRS	6,000.00	0.00	80.55	1.34	5,919.45
TOTAL SUPPLIES & OPERATION EXP	68,300.00	3,865.07	9,905.84	14.50	58,394.16
<b>CONTRACTUAL SERVICES</b>					
100-5-40-5211 RADIO SERVICES	6,300.00	0.00	1,591.68	25.26	4,708.32
100-5-40-5216 DISPATCH SERVICES	39,648.00	0.00	0.00	0.00	39,648.00
100-5-40-5226 DRUG TESTING	200.00	110.00	110.00	55.00	90.00
100-5-40-5238 APPLICANT TESTING	1,000.00	0.00	325.00	32.50	675.00
100-5-40-5239 LABORATORY SERVICES	1,000.00	0.00	0.00	0.00	1,000.00
100-5-40-5255 VEHICLE INSURANCE	5,300.00	0.00	5,430.84	102.47	(130.84)
100-5-40-5258 ACL EVENT	40,000.00	0.00	38,825.56	97.06	1,174.44
TOTAL CONTRACTUAL SERVICES	93,448.00	110.00	46,283.08	49.53	47,164.92
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-40-5300 COMPUTER SOFTWARE & SUPPORT	54,000.00	4,012.11	9,598.01	17.77	44,401.99
100-5-40-5340 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS OTHER EXP	54,000.00	4,012.11	9,598.01	17.77	44,401.99
<b>CAPITAL OUTLAY</b>					
100-5-40-5404 PD RADIOS	0.00	0.00	0.00	0.00	0.00
100-5-40-5411 VIDEO CAMERAS & MICROPHONES	1,000.00	0.00	0.00	0.00	1,000.00
100-5-40-5414 COMPUTERS	11,000.00	0.00	0.00	0.00	11,000.00
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	46,002.00	0.00	0.00	0.00	46,002.00
<b>TOTAL POLICE</b>	<b>1,595,480.00</b>	<b>78,823.87</b>	<b>300,845.15</b>	<b>18.86</b>	<b>1,294,634.85</b>
<b>COURT</b>					

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PERSONNEL</b>					
100-5-50-5000 SALARY	43,667.00	3,355.76	8,978.07	20.56	34,688.93
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	600.00	0.00	0.00	0.00	600.00
100-5-50-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-50-5010 TRAINING	500.00	0.00	250.00	50.00	250.00
100-5-50-5020 HEALTH INSURANCE	700.00	115.22	344.13	49.16	355.87
100-5-50-5030 WORKERS COMP INSURANCE	650.00	0.00	626.43	96.37	23.57
100-5-50-5035 SOCIAL SECURITY/MEDICARE	3,386.00	256.71	686.82	20.28	2,699.18
100-5-50-5040 UNEMPLOYMENT COMP INSUR	240.00	0.00	0.00	0.00	240.00
100-5-50-5050 TX MUNICIPAL RETIREMENT SYS	5,865.00	335.24	1,064.03	18.14	4,800.97
100-5-50-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>55,608.00</b>	<b>4,062.93</b>	<b>11,949.48</b>	<b>21.49</b>	<b>43,658.52</b>
<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	500.00	372.11	372.11	74.42	127.89
100-5-50-5110 POSTAGE	500.00	50.23	179.38	35.88	320.62
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	1,100.00	75.08	447.39	40.67	652.61
100-5-50-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-50-5158 OFFICE SUPPLIES	750.00	11.17	11.17	1.49	738.83
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>3,000.00</b>	<b>508.59</b>	<b>1,010.05</b>	<b>33.67</b>	<b>1,989.95</b>
<b>CONTRACTUAL SERVICES</b>					
100-5-50-5201 COLLECTION AGENCY FEES	1,000.00	0.00	107.07	10.71	892.93
100-5-50-5206 COURT CREDIT CARD FEES	5,000.00	1,624.76	4,577.10	91.54	422.90
100-5-50-5210 LEGAL SERVICES	10,000.00	615.00	2,808.00	28.08	7,192.00
100-5-50-5212 PRESIDING JUDGE EXPENSE	18,000.00	1,500.00	4,500.00	25.00	13,500.00
100-5-50-5213 INTERPRETER FEES	250.00	0.00	0.00	0.00	250.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>34,250.00</b>	<b>3,739.76</b>	<b>11,992.17</b>	<b>35.01</b>	<b>22,257.83</b>
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-50-5300 COMPUTER SOFTWARE & SUPPORT	3,800.00	353.92	888.86	23.39	2,911.14
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>3,800.00</b>	<b>353.92</b>	<b>888.86</b>	<b>23.39</b>	<b>2,911.14</b>
<b>TOTAL COURT</b>	<b>96,658.00</b>	<b>8,665.20</b>	<b>25,840.56</b>	<b>26.73</b>	<b>70,817.44</b>
<b>PARK DEPARTMENT</b>					
<b>PERSONNEL</b>					
100-5-55-5000 SALARY	40,849.00	2,331.96	7,028.52	17.21	33,820.48
100-5-55-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-55-5006 OVERTIME/PLANNED OVERTIME	0.00	0.00	0.00	0.00	0.00
100-5-55-5007 STIPENDS/CERTIFICATIONS	1,300.00	0.00	0.00	0.00	1,300.00
100-5-55-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
100-5-55-5010 TRAINING	2,800.00	0.00	0.00	0.00	2,800.00
100-5-55-5020 HEALTH INSURANCE	3,200.00	179.28	549.92	17.19	2,650.08
100-5-55-5030 WORKERS COMP INSURANCE	950.00	0.00	894.91	94.20	55.09
100-5-55-5035 SOCIAL SECURITY/MEDICARE	3,224.00	178.40	537.68	16.68	2,686.32
100-5-55-5040 UNEMPLOYMENT COMP INSUR	47.00	0.00	0.00	0.00	47.00
100-5-55-5050 TX MUNICIPAL RETIREMENT SYS	5,585.00	302.45	911.59	16.32	4,673.41
100-5-55-5060 STORM RELATED PAYROLL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>57,955.00</b>	<b>2,992.09</b>	<b>9,922.62</b>	<b>17.12</b>	<b>48,032.38</b>
<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	1,398.50	6,294.15	52.45	5,705.85
100-5-55-5140 TELEPHONE	0.00	0.00	0.00	0.00	0.00
100-5-55-5145 UNIFORMS & ACCESSORIES	1,000.00	286.90	1,507.91	150.79	(507.91)
100-5-55-5157 RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
100-5-55-5158 OFFICE SUPPLIES	200.00	182.66	182.66	91.33	17.34
100-5-55-5159 CITY EVENT SUPPLIES	500.00	0.00	0.00	0.00	500.00
100-5-55-5164 EQUIPMENT MAINT & REPAIRS	1,500.00	0.00	0.00	0.00	1,500.00
100-5-55-5171 EQUIPMENT	3,000.00	0.00	0.00	0.00	3,000.00
100-5-55-5172 SAFETY EQUIPMENT	300.00	0.00	0.00	0.00	300.00
100-5-55-5190 MATERIALS	10,500.00	562.42	1,150.26	10.95	9,349.74
100-5-55-5191 MAINTENANCE	6,000.00	257.38	1,297.82	21.63	4,702.18
100-5-55-5195 VEHICLE OPERATIONS	3,000.00	145.30	352.20	11.74	2,647.80
100-5-55-5196 VEHICLE MAINT & REPAIRS	1,000.00	533.38	533.38	53.34	466.62
100-5-55-5198 FIELDHOUSE SUP & MAINT-JANITOR	9,000.00	921.48	1,341.48	14.91	7,658.52
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>48,250.00</b>	<b>4,288.02</b>	<b>12,659.86</b>	<b>26.24</b>	<b>35,590.14</b>
<b>CONTRACTUAL SERVICES</b>					
100-5-55-5255 VEHICLE INSURANCE	500.00	0.00	472.22	94.44	27.78
100-5-55-5270 ENGINEERING SERVICES	0.00	1,290.00	1,290.00	0.00	(1,290.00)
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>500.00</b>	<b>1,290.00</b>	<b>1,762.22</b>	<b>352.44</b>	<b>(1,262.22)</b>
<b>MISCELLANEOUS OTHER EXP</b>					
100-5-55-5300 COMPUTER SOFTWARE & SUPPORT	1,215.00	76.25	185.98	15.31	1,029.02
100-5-55-5350 TOOLS/EQUIPMENT & REPAIR	950.00	555.79	566.22	59.60	383.78
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>2,165.00</b>	<b>632.04</b>	<b>752.20</b>	<b>34.74</b>	<b>1,412.80</b>
<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	5,000.00	0.00	0.00	0.00	5,000.00
100-5-55-5456 PLANTS FOR PARK AND ENTRANCES	2,000.00	0.00	0.00	0.00	2,000.00

CITY OF ROLLINGWOOD  
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100-GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
100-5-55-5494 VEH FIN NOTE - DEBT SERVICE	2,445.00	0.00	0.00	0.00	2,445.00
100-5-55-5495 NEW VEHICLE & OUTFITTING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	9,945.00	0.00	0.00	0.00	9,945.00
<b>OTHER NON-DEPARTMENTAL</b>					
100-5-55-5512 PLAYGROUND MULCH & MAINT	8,000.00	0.00	0.00	0.00	8,000.00
100-5-55-5515 MAINTENANCE BUILDING	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER NON-DEPARTMENTAL	8,000.00	0.00	0.00	0.00	8,000.00
<b>TOTAL PARK DEPARTMENT</b>	<b>126,815.00</b>	<b>9,202.15</b>	<b>25,096.90</b>	<b>19.79</b>	<b>101,718.10</b>
<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	10,000.00	1,139.52	1,831.77	18.32	8,168.23
100-5-65-5140 TELEPHONE	100.00	87.96	175.92	175.92	75.92
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	146.98	763.86	76.39	236.14
100-5-65-5161 TREE TRIMMING SERVICES	50,000.00	0.00	0.00	0.00	50,000.00
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	0.00	0.00	0.00
100-5-65-5191 MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & OPERATION EXP	61,100.00	1,374.46	2,771.55	4.54	58,328.45
<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	0.00	0.00	0.00	0.00	0.00
100-5-65-5381 ANIMAL CONTROL/DISPOSAL	250.00	0.00	0.00	0.00	250.00
TOTAL MISCELLANEOUS OTHER EXP	250.00	0.00	0.00	0.00	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	124.04	664.04	8.85	6,835.96
TOTAL OTHER NON-DEPARTMENTAL	7,500.00	124.04	664.04	8.85	6,835.96
<b>TOTAL PUBLIC WORKS</b>	<b>79,350.00</b>	<b>1,498.50</b>	<b>3,435.59</b>	<b>4.33</b>	<b>75,914.41</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	3,759,279.00	258,750.36	688,397.88	18.31	3,070,881.12
REVENUES OVER/ (UNDER) EXPENDITURES	9,751.00	506,915.14	390,255.68	(	380,504.68)



CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

200-WATER FUND  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,104,750.00</u>	<u>95,411.44</u>	<u>489,933.37</u>	<u>44.35</u>	<u>614,816.63</u>
TOTAL REVENUES	<u>1,104,750.00</u>	<u>95,411.44</u>	<u>489,933.37</u>	<u>44.35</u>	<u>614,816.63</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,573,857.00</u>	<u>113,741.89</u>	<u>289,807.07</u>	<u>18.41</u>	<u>1,284,049.93</u>
TOTAL EXPENDITURES	<u>1,573,857.00</u>	<u>113,741.89</u>	<u>289,807.07</u>	<u>18.41</u>	<u>1,284,049.93</u>
REVENUES OVER/ (UNDER) EXPENDITURES	( 469,107.00)	( 18,330.45)	200,126.30		( 669,233.30)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

200-WATER FUND

25.00% OF FISCAL YEAR

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	261.25	801.60	80.16	198.40
200-4-60-4401 INTEREST INCOME-CHECKING	250.00	47.88	144.00	57.60	106.00
TOTAL INVESTMENT INCOME	1,250.00	309.13	945.60	75.65	304.40
<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 LEASEPROCEEDS - METERS	0.00	0.00	0.00	0.00	0.00
200-4-60-4581 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
200-4-60-4582 TRANSFER FROM WASTEWATER FD	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
<b>UTILITY REVENUE</b>					
200-4-60-4600 WATER SALES	1,100,000.00	93,731.00	487,003.35	44.27	612,996.65
200-4-60-4610 LATE CHARGES	3,000.00	1,347.31	1,936.42	64.55	1,063.58
200-4-60-4628 CONNECT FEE	500.00	0.00	0.00	0.00	500.00
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	1,103,500.00	95,078.31	488,939.77	44.31	614,560.23
<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>1,104,750.00</b>	<b>95,387.44</b>	<b>489,885.37</b>	<b>44.34</b>	<b>614,864.63</b>
<b>TOTAL REVENUES</b>	<b>1,104,750.00</b>	<b>95,387.44</b>	<b>489,885.37</b>	<b>44.34</b>	<b>614,864.63</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

25.00% 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	230,820.00	17,466.14	51,137.71	22.15	179,682.29
200-5-60-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
200-5-60-5006 OVERTIME/PLANNED OVERTIME	6,600.00	80.78	435.60	6.60	6,164.40
200-5-60-5007 STIPENDS/CERTIFICATIONS	17,000.00	0.00	0.00	0.00	17,000.00
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	323.40	323.40	9.24	3,176.60
200-5-60-5020 HEALTH INSURANCE	21,000.00	1,606.52	4,798.69	22.85	16,201.31
200-5-60-5030 WORKERS COMP INSURANCE	4,200.00	0.00	4,116.55	98.01	83.45
200-5-60-5035 SOCIAL SECURITY/MEDICARE	19,463.00	1,342.33	3,945.36	20.27	15,517.64
200-5-60-5040 UNEMPLOYMENT COMP INSUR	310.00	0.00	0.00	0.00	310.00
200-5-60-5050 TX MUNICIPAL RETIREMENT SYS	33,711.00	2,275.84	6,689.07	19.84	27,021.93
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>336,604.00</b>	<b>23,095.01</b>	<b>71,446.38</b>	<b>21.23</b>	<b>265,157.62</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	550.00	220.00	800.00
200-5-60-5105 TOOLS & SUPPLIES	0.00	113.20	474.87	0.00	474.87
200-5-60-5110 POSTAGE	350.00	0.00	0.00	0.00	350.00
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	1,900.00	0.00	791.19	41.64	1,108.81
200-5-60-5140 TELEPHONE	1,700.00	111.56	490.63	28.86	1,209.37
200-5-60-5145 UNIFORMS & ACCESSORIES	1,000.00	0.00	556.79	55.68	443.21
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	250.00	0.00	0.00	0.00	250.00
200-5-60-5165 Water Meter Test Fee	0.00	0.00	0.00	0.00	0.00
200-5-60-5166 MAINTENANCE & REPAIRS	30,000.00	259.61	998.78	3.33	29,001.22
200-5-60-5167 ADMINISTRATIVE FEES	55,000.00	0.00	0.00	0.00	55,000.00
200-5-60-5168 TRANSFER TO UTILITY BILLING	64,000.00	0.00	0.00	0.00	64,000.00
200-5-60-5171 EQUIPMENT	0.00	0.00	0.00	0.00	0.00
200-5-60-5175 SAFETY EQUIPMENT	375.00	0.00	0.00	0.00	375.00
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	61.84	96.33	4.82	1,903.67
200-5-60-5192 Electronic Meter Project	0.00	0.00	0.00	0.00	0.00
200-5-60-5193 METER REPLACEMENT	2,500.00	0.00	5,219.58	208.78	2,719.58
200-5-60-5194 FIRE HYDRANT MAINT AND REPLACE	11,400.00	0.00	0.00	0.00	11,400.00
200-5-60-5195 VEHICLE OPERATIONS	3,800.00	175.30	412.26	10.85	3,387.74
200-5-60-5196 VEHICLE MAINT & REPAIRS	1,750.00	0.00	0.00	0.00	1,750.00
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>177,775.00</b>	<b>721.51</b>	<b>8,490.43</b>	<b>4.78</b>	<b>169,284.57</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

25.00% 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	0.00	0.00	0.00	0.00	0.00
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	13,500.00	16.67	67,500.00
200-5-60-5234 CROSSROADS EMERG/M&O REPAIRS	80,000.00	5,600.40	21,348.50	26.69	58,651.50
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	1,047.32	95.21	52.68
200-5-60-5270 ENGINEERING SERVICES	10,000.00	717.50	1,875.00	18.75	8,125.00
200-5-60-5271 RATE CONSULTING SERVICES	5,000.00	0.00	0.00	0.00	5,000.00
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
200-5-60-5279 CAPITAL RECOVERY TAP FEES-WATE	0.00	0.00	0.00	0.00	0.00
200-5-60-5280 WATER PURCHASED	800,000.00	63,361.15	156,449.87	19.56	643,550.13
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>980,900.00</b>	<b>76,429.05</b>	<b>195,724.99</b>	<b>19.95</b>	<b>785,175.01</b>
<b>MISCELLANEOUS OTHER EXP</b>					
200-5-60-5300 COMPUTER SOFTWARE & SUPPORT	3,300.00	331.90	882.61	26.75	2,417.39
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	231.73	306.23	3.06	9,693.77
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	3,560.00	73.26	97.00	2.72	3,463.00
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>16,860.00</b>	<b>636.89</b>	<b>1,285.84</b>	<b>7.63</b>	<b>15,574.16</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	9,778.00	0.00	0.00	0.00	9,778.00
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	51,440.00	12,859.43	12,859.43	25.00	38,580.57
<b>TOTAL CAPITAL OUTLAY</b>	<b>61,718.00</b>	<b>12,859.43</b>	<b>12,859.43</b>	<b>20.84</b>	<b>48,858.57</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,573,857.00</b>	<b>113,741.89</b>	<b>289,807.07</b>	<b>18.41</b>	<b>1,284,049.93</b>
<b>TOTAL EXPENDITURES</b>	<b>1,573,857.00</b>	<b>113,741.89</b>	<b>289,807.07</b>	<b>18.41</b>	<b>1,284,049.93</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 469,107.00)</b>	<b>( 18,354.45)</b>	<b>200,078.30</b>		<b>( 669,185.30)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

301-STREET MAINTENANCE  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	175,250.00	19,551.88	56,760.24	32.39	118,489.76
TOTAL REVENUES	175,250.00	19,551.88	56,760.24	32.39	118,489.76
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	494,311.00	0.00	6,634.74	1.34	487,676.26
TOTAL EXPENDITURES	494,311.00	0.00	6,634.74	1.34	487,676.26
REVENUES OVER/ (UNDER) EXPENDITURES	( 319,061.00)	19,551.88	50,125.50		( 369,186.50)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

301 STREET MAINTENANCE

25.00% 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	175,000.00	19,526.04	56,679.02	32.39	118,320.98
TOTAL TAXES	175,000.00	19,526.04	56,679.02	32.39	118,320.98
<b>INVESTMENT INCOME</b>					
301-4-60-4400 INTEREST INCOME	250.00	25.84	81.22	32.49	168.78
TOTAL INVESTMENT INCOME	250.00	25.84	81.22	32.49	168.78
<b>MISCELLANEOUS REVENUE</b>					
301-4-60-4578 FUND BALANCE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
301-4-60-4581 TRANSFER FROM GENERAL FUND	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>					
301-4-60-4700 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 NON-DEPARTMENTAL</b>	<b>175,250.00</b>	<b>19,551.88</b>	<b>56,760.24</b>	<b>32.39</b>	<b>118,489.76</b>
<b>TOTAL REVENUES</b>	<b>175,250.00</b>	<b>19,551.88</b>	<b>56,760.24</b>	<b>32.39</b>	<b>118,489.76</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

301-STREET MAINTENANCE

25.00% 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	494,311.00	0.00	6,634.74	1.34	487,676.26
TOTAL CAPITAL OUTLAY	494,311.00	0.00	6,634.74	1.34	487,676.26
<b>TOTAL NON-DEPARTMENTAL</b>	<b>494,311.00</b>	<b>0.00</b>	<b>6,634.74</b>	<b>1.34</b>	<b>487,676.26</b>
<b>TOTAL EXPENDITURES</b>	<b>494,311.00</b>	<b>0.00</b>	<b>6,634.74</b>	<b>1.34</b>	<b>487,676.26</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 319,061.00)</b>	<b>19,551.88</b>	<b>50,125.50</b>		<b>( 369,186.50)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

310-COURT SECURITY FUND  
 FINANCIAL SUMMARY

25.00% 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>246.48</u>	<u>942.29</u>	<u>58.89</u>	<u>657.71</u>
TOTAL REVENUES	<u>1,600.00</u>	<u>246.48</u>	<u>942.29</u>	<u>58.89</u>	<u>657.71</u>
<u>EXPENDITURE SUMMARY</u>					
COURT	<u>1,625.00</u>	<u>0.00</u>	<u>130.00</u>	<u>8.00</u>	<u>1,495.00</u>
TOTAL EXPENDITURES	<u>1,625.00</u>	<u>0.00</u>	<u>130.00</u>	<u>8.00</u>	<u>1,495.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 25.00)	246.48	812.29	( 837.29)	



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

310-COURT SECURITY FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>COURT</u>					
<u>COURT REVENUE</u>					
310-4-50-4104 COURT SECURITY FEE	1,500.00	246.48	935.50	62.37	564.50
310-4-50-4105 MUNI COURT BLDG SECURITY	100.00	0.00	6.79	6.79	93.21
TOTAL COURT REVENUE	<u>1,600.00</u>	<u>246.48</u>	<u>942.29</u>	<u>58.89</u>	<u>657.71</u>
<u>INVESTMENT INCOME</u>					
310-4-50-4491 MUNI CT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL COURT	1,600.00	246.48	942.29	58.89	657.71
TOTAL REVENUES	<u>1,600.00</u>	<u>246.48</u>	<u>942.29</u>	<u>58.89</u>	<u>657.71</u>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

310-COURT SECURITY FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>COURT</b>					
=====					
MISCELLANEOUS OTHER EXP					
310-5-50-5311 OFFICE SECURITY	1,625.00	0.00	130.00	8.00	1,495.00
TOTAL MISCELLANEOUS OTHER EXP	<u>1,625.00</u>	<u>0.00</u>	<u>130.00</u>	<u>8.00</u>	<u>1,495.00</u>
<hr/>					
TOTAL COURT	1,625.00	0.00	130.00	8.00	1,495.00
<hr/>					
TOTAL EXPENDITURES	<u>1,625.00</u>	<u>0.00</u>	<u>130.00</u>	<u>8.00</u>	<u>1,495.00</u>
<hr/>					
REVENUES OVER/ (UNDER) EXPENDITURES	( 25.00)	246.48	812.29		( 837.29)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

320-COURT TECHNOLOGY FUND  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
COURT	1,600.00	201.20	772.72	48.30	827.28
TOTAL REVENUES	1,600.00	201.20	772.72	48.30	827.28
<u>EXPENDITURE SUMMARY</u>					
COURT	5,000.00	161.30	304.45	6.09	4,695.55
TOTAL EXPENDITURES	5,000.00	161.30	304.45	6.09	4,695.55
REVENUES OVER/ (UNDER) EXPENDITURES	( 3,400.00)	39.90	468.27		( 3,868.27)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

320 COURT TECHNOLOGY FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>COURT</b>					
<b>=====</b>					
<b>COURT REVENUE</b>					
320-4-50-4102 COURT TECHNOLOGY FEE	1,500.00	201.20	772.72	51.51	727.28
320-4-50-4191 MUNI COURT TECHNOLOGY	100.00	0.00	0.00	0.00	100.00
<b>TOTAL COURT REVENUE</b>	<b>1,600.00</b>	<b>201.20</b>	<b>772.72</b>	<b>48.30</b>	<b>827.28</b>
<hr/>					
<b>TOTAL COURT</b>	<b>1,600.00</b>	<b>201.20</b>	<b>772.72</b>	<b>48.30</b>	<b>827.28</b>
<hr/>					
<b>TOTAL REVENUES</b>	<b>1,600.00</b>	<b>201.20</b>	<b>772.72</b>	<b>48.30</b>	<b>827.28</b>
<b>=====</b>					

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

320-COURT TECHNOLOGY FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
COURT					
=====					
MISCELLANEOUS OTHER EXP					
320-5-50-5300 COMPUTER SOFTWARE & SUPPORT	5,000.00	161.30	304.45	6.09	4,695.55
TOTAL MISCELLANEOUS OTHER EXP	<u>5,000.00</u>	<u>161.30</u>	<u>304.45</u>	<u>6.09</u>	<u>4,695.55</u>
CAPITAL OUTLAY					
320-5-50-5414 COMPUTERS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<hr/>					
TOTAL COURT	5,000.00	161.30	304.45	6.09	4,695.55
<hr/>					
TOTAL EXPENDITURES	<u>5,000.00</u>	<u>161.30</u>	<u>304.45</u>	<u>6.09</u>	<u>4,695.55</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	( 3,400.00)	39.90	468.27		( 3,868.27)

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

330-COURT EFFICIENCY FUND  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUE SUMMARY</b>					
COURT	100.00	0.00	0.00	0.00	100.00
TOTAL REVENUES	100.00	0.00	0.00	0.00	100.00
<b>EXPENDITURE SUMMARY</b>					
COURT	100.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	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: DECEMBER 31ST, 2024

330-COURT EFFICIENCY FUND

25.00% OF FISCAL YEAR

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

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

330-COURT EFFICIENCY FUND

25.00% 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
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	0.00	0.00	0.00		0.00



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

430-DEBT SERVICE FUND 2014  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	200,650.00	75,780.89	76,982.36	38.37	123,667.64
TOTAL REVENUES	200,650.00	75,780.89	76,982.36	38.37	123,667.64
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	200,150.00	0.00	0.00	0.00	200,150.00
TOTAL EXPENDITURES	200,150.00	0.00	0.00	0.00	200,150.00
REVENUES OVER/(UNDER) EXPENDITURES	500.00	75,780.89	76,982.36		( 76,482.36)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

430-DEBT SERVICE FUND 2014

25.00% 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	2.35	2.35	0.47	497.65
430-4-60-4031 PROPERTY TAX-DEBT SERVICE FD	199,750.00	75,778.54	76,980.01	38.54	122,769.99
<b>TOTAL TAXES</b>	<b>200,250.00</b>	<b>75,780.89</b>	<b>76,982.36</b>	<b>38.44</b>	<b>123,267.64</b>
<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
430-4-60-4581 TRANSFER FROM GENERAL FUND	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>200,650.00</b>	<b>75,780.89</b>	<b>76,982.36</b>	<b>38.37</b>	<b>123,667.64</b>
<b>TOTAL REVENUES</b>	<b>200,650.00</b>	<b>75,780.89</b>	<b>76,982.36</b>	<b>38.37</b>	<b>123,667.64</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

430-DEBT SERVICE FUND 2014

25.00% 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	0.00	0.00	400.00
430-5-60-5298 BOND PRINCIPAL - SERIES 2014	145,000.00	0.00	0.00	0.00	145,000.00
430-5-60-5299 BOND INTEREST - SERIES 2014	54,750.00	0.00	0.00	0.00	54,750.00
TOTAL CONTRACTUAL SERVICES	200,150.00	0.00	0.00	0.00	200,150.00
<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
TOTAL MISCELLANEOUS OTHER EXP	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY</b>					
430-5-60-5461 TRANSFER TO WATER FUND	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>200,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,150.00</b>
<b>TOTAL EXPENDITURES</b>	<b>200,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,150.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>500.00</b>	<b>75,780.89</b>	<b>76,982.36</b>		<b>( 76,482.36)</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

450-DEBT SERVICE FUND 2019  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUE SUMMARY</b>					
NON-DEPARTMENTAL	<u>715,050.00</u>	<u>261,505.89</u>	<u>265,798.44</u>	<u>37.17</u>	<u>449,251.56</u>
TOTAL REVENUES	<u>715,050.00</u>	<u>261,505.89</u>	<u>265,798.44</u>	<u>37.17</u>	<u>449,251.56</u>
<b>EXPENDITURE SUMMARY</b>					
NON-DEPARTMENTAL	<u>714,050.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>714,050.00</u>
TOTAL EXPENDITURES	<u>714,050.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>714,050.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,000.00	261,505.89	265,798.44	(	264,798.44)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

450-DEBT SERVICE FUND 2019

25.00% 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	8.48	8.48	0.85	991.52
450-4-60-4031 PROPERTY TAX-DEBT SERVICE FD	713,650.00	261,497.41	265,789.96	37.24	447,860.04
TOTAL TAXES	714,650.00	261,505.89	265,798.44	37.19	448,851.56
<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
450-4-60-4581 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	400.00	0.00	0.00	0.00	400.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>715,050.00</b>	<b>261,505.89</b>	<b>265,798.44</b>	<b>37.17</b>	<b>449,251.56</b>
<b>TOTAL REVENUES</b>	<b>715,050.00</b>	<b>261,505.89</b>	<b>265,798.44</b>	<b>37.17</b>	<b>449,251.56</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

450-DEBT SERVICE FUND 2019

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>NON-DEPARTMENTAL</u>					
<u>CONTRACTUAL SERVICES</u>					
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	440,000.00	0.00	0.00	0.00	440,000.00
450-5-60-5208 BOND INTEREST - SERIES 2019	273,650.00	0.00	0.00	0.00	273,650.00
450-5-60-5276 PAYING AGENT FEES	400.00	0.00	0.00	0.00	400.00
TOTAL CONTRACTUAL SERVICES	714,050.00	0.00	0.00	0.00	714,050.00
<u>MISCELLANEOUS OTHER EXP</u>					
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
<u>CAPITAL OUTLAY</u>					
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
TOTAL NON-DEPARTMENTAL	714,050.00	0.00	0.00	0.00	714,050.00
TOTAL EXPENDITURES	714,050.00	0.00	0.00	0.00	714,050.00
REVENUES OVER/(UNDER) EXPENDITURES	1,000.00	261,505.89	265,798.44	(	264,798.44)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

460-DEBT SERVICE FUND 2020  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>316,800.00</u>	<u>116,456.62</u>	<u>118,354.69</u>	<u>37.36</u>	<u>198,445.31</u>
TOTAL REVENUES	<u>316,800.00</u>	<u>116,456.62</u>	<u>118,354.69</u>	<u>37.36</u>	<u>198,445.31</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>315,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>315,800.00</u>
TOTAL EXPENDITURES	<u>315,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>315,800.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,000.00	116,456.62	118,354.69	(	117,354.69)

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

460-DEBT SERVICE FUND 2020

25.00% 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	3.61	3.61	0.36	996.39
460-4-60-4031 PROPERTY TAX-DEBT SERVICE FD	315,560.00	116,453.01	118,351.08	37.51	197,208.92
<b>TOTAL TAXES</b>	<b>316,560.00</b>	<b>116,456.62</b>	<b>118,354.69</b>	<b>37.39</b>	<b>198,205.31</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
460-4-60-4581 TRANSFER FROM GENERAL FUND	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>316,800.00</b>	<b>116,456.62</b>	<b>118,354.69</b>	<b>37.36</b>	<b>198,445.31</b>
<b>TOTAL REVENUES</b>	<b>316,800.00</b>	<b>116,456.62</b>	<b>118,354.69</b>	<b>37.36</b>	<b>198,445.31</b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

460-DEBT SERVICE FUND 2020

25.00% 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	15,560.00	0.00	0.00	0.00	15,560.00
460-5-60-5249 DEBT SERVICE PRINCIPAL TAX NTS	300,000.00	0.00	0.00	0.00	300,000.00
460-5-60-5276 PAYING AGENT FEES	240.00	0.00	0.00	0.00	240.00
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>315,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>315,800.00</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>315,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>315,800.00</b>
<b>TOTAL EXPENDITURES</b>	<b>315,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>315,800.00</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>1,000.00</b>	<b>116,456.62</b>	<b>118,354.69</b>	<b>(</b>	<b>117,354.69)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

470-DEBT SERVICE FUND 2023  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	232,925.00	85,627.74	87,023.35	37.36	145,901.65
TOTAL REVENUES	232,925.00	85,627.74	87,023.35	37.36	145,901.65
<u>EXPENDITURE SUMMARY</u>					
NON DEPARTMENTAL	232,425.00	0.00	0.00	0.00	232,425.00
TOTAL EXPENDITURES	232,425.00	0.00	0.00	0.00	232,425.00
REVENUES OVER/(UNDER) EXPENDITURES	500.00	85,627.74	87,023.35		( 86,523.35)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

470-DEBT SERVICE FUND 2023

25.00% 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	500.00	2.73	2.73	0.55	497.27
470-4-60-4031 PROPERTY TAX - DEBT SERVICE FD	232,025.00	85,625.01	87,020.62	37.50	145,004.38
TOTAL TAXES	232,525.00	85,627.74	87,023.35	37.43	145,501.65
<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	400.00	0.00	0.00	0.00	400.00
<b>TOTAL NON DEPARTMENTAL</b>	<b>232,925.00</b>	<b>85,627.74</b>	<b>87,023.35</b>	<b>37.36</b>	<b>145,901.65</b>
<b>TOTAL REVENUES</b>	<b>232,925.00</b>	<b>85,627.74</b>	<b>87,023.35</b>	<b>37.36</b>	<b>145,901.65</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

470-DEBT SERVICE FUND 2023

25.00% 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	55,000.00	0.00	0.00	0.00	55,000.00
470-5-60-5210 BOND INTEREST - SERIES 2023	177,025.00	0.00	0.00	0.00	177,025.00
470-5-60-5276 PAYING AGENT FEES	400.00	0.00	0.00	0.00	400.00
TOTAL CONTRACTUAL SERVICES	<u>232,425.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>232,425.00</u>
<b>TOTAL NON DEPARTMENTAL</b>	<b>232,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>232,425.00</b>
<b>TOTAL EXPENDITURES</b>	<b><u>232,425.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>232,425.00</u></b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>500.00</b>	<b>85,627.74</b>	<b>87,023.35</b>		<b>( 86,523.35)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

480-Debt Service Fund 2024  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	108,621.00	39,663.13	40,312.86	37.11	68,308.14
TOTAL REVENUES	108,621.00	39,663.13	40,312.86	37.11	68,308.14
<u>EXPENDITURE SUMMARY</u>					
NON DEPARTMENTAL	108,421.00	0.00	0.00	0.00	108,421.00
TOTAL EXPENDITURES	108,421.00	0.00	0.00	0.00	108,421.00
REVENUES OVER/ (UNDER) EXPENDITURES	200.00	39,663.13	40,312.86		( 40,112.86)

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

480-Debt Service Fund 2024

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>NON DEPARTMENTAL</b>					
<b>TAXES</b>					
480-4-60-4020 PENALTY AND INTEREST ON TAXES	200.00	0.94	0.94	0.47	199.06
480-4-60-4031 PROPERTY TAX - DEBT SERVICE FD	108,021.00	39,662.19	40,311.92	37.32	67,709.08
TOTAL TAXES	108,221.00	39,663.13	40,312.86	37.25	67,908.14
<b>MISCELLANEOUS REVENUE</b>					
480-4-60-4572 TRSF FROM WATER - PAY AGENT	400.00	0.00	0.00	0.00	400.00
TOTAL MISCELLANEOUS REVENUE	400.00	0.00	0.00	0.00	400.00
<b>TOTAL NON DEPARTMENTAL</b>	<b>108,621.00</b>	<b>39,663.13</b>	<b>40,312.86</b>	<b>37.11</b>	<b>68,308.14</b>
<b>TOTAL REVENUES</b>	<b>108,621.00</b>	<b>39,663.13</b>	<b>40,312.86</b>	<b>37.11</b>	<b>68,308.14</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

480-Debt Service Fund 2024

25.00% 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>					
480-5-60-5209 BOND PRINCIPAL - SERIES 2024	35,000.00	0.00	0.00	0.00	35,000.00
480-5-60-5210 BOND INTEREST - SERIES 2024	73,021.00	0.00	0.00	0.00	73,021.00
480-5-60-5276 PAYING AGENT FEES	400.00	0.00	0.00	0.00	400.00
TOTAL CONTRACTUAL SERVICES	108,421.00	0.00	0.00	0.00	108,421.00
TOTAL NON DEPARTMENTAL	108,421.00	0.00	0.00	0.00	108,421.00
TOTAL EXPENDITURES	108,421.00	0.00	0.00	0.00	108,421.00
REVENUES OVER/ (UNDER) EXPENDITURES	200.00	39,663.13	40,312.86	(	40,112.86)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

701-CAPITAL PROJECTS FUND  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUE SUMMARY</b>					
CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
NON-DEPARTMENTAL	2,000.00	370.23	1,098.67	54.93	901.33
<b>TOTAL REVENUES</b>	<b>2,000.00</b>	<b>370.23</b>	<b>1,098.67</b>	<b>54.93</b>	<b>901.33</b>
<b>EXPENDITURE SUMMARY</b>					
CAPITAL IMPROVEMENTS	2,360,000.00	162,640.48	528,295.20	22.39	1,831,704.80
NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,360,000.00</b>	<b>162,640.48</b>	<b>528,295.20</b>	<b>22.39</b>	<b>1,831,704.80</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 2,358,000.00)</b>	<b>( 162,270.25)</b>	<b>( 527,196.53)</b>		<b>( 1,830,803.47)</b>



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

701 CAPITAL PROJECTS FUND

25.00% OF FISCAL YEAR

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
TOTAL UTILITY REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<b>NON-DEPARTMENTAL</b>					
<b>INVESTMENT INCOME</b>					
701-4-60-4401 INTEREST INCOME - GO BONDS	2,000.00	370.23	1,098.67	54.93	901.33
TOTAL INVESTMENT INCOME	2,000.00	370.23	1,098.67	54.93	901.33
<b>MISCELLANEOUS REVENUE</b>					
701-4-60-4540 MISCELLANEOUS RECEIPTS	0.00	0.00	0.00	0.00	0.00
701-4-60-4578 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>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
TOTAL UTILITY REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,000.00	370.23	1,098.67	54.93	901.33
TOTAL REVENUES	2,000.00	370.23	1,098.67	54.93	901.33

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

701-CAPITAL PROJECTS FUND

25.00% 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>					
701-5-35-5221 NIXON/PLEASANT DRAINAGE PROJEC	0.00	0.00	0.00	0.00	0.00
701-5-35-5222 HUBBARD/HATLEY DRAINAGE PROJEC	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>					
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	2,360,000.00	162,640.48	528,295.20	22.39	1,831,704.80
TOTAL MISCELLANEOUS OTHER EXP	2,360,000.00	162,640.48	528,295.20	22.39	1,831,704.80
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>2,360,000.00</b>	<b>162,640.48</b>	<b>528,295.20</b>	<b>22.39</b>	<b>1,831,704.80</b>
<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	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS OTHER EXP</b>					
701-5-60-5303 BOND ISSUANCE COST	0.00	0.00	0.00	0.00	0.00
701-5-60-5304 BOND INTEREST	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	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY</b>					
701-5-60-5460 TRANSFER TO GENERAL FUND	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>2,360,000.00</b>	<b>162,640.48</b>	<b>528,295.20</b>	<b>22.39</b>	<b>1,831,704.80</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 2,358,000.00)</b>	<b>( 162,270.25)</b>	<b>( 527,196.53)</b>		<b>( 1,830,803.47)</b>

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: DECEMBER 31ST, 2024

702-DRAINAGE FUND  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CAPITAL IMPROVEMENTS	60,900.00	1,400.00	9,428.75	15.48	51,471.25
TOTAL REVENUES	60,900.00	1,400.00	9,428.75	15.48	51,471.25
<u>EXPENDITURE SUMMARY</u>					
CAPITAL IMPROVEMENTS	1,526,000.00	4,027.50	66,704.65	4.37	1,459,295.35
TOTAL EXPENDITURES	1,526,000.00	4,027.50	66,704.65	4.37	1,459,295.35
REVENUES OVER/ (UNDER) EXPENDITURES	( 1,465,100.00)	( 2,627.50)	( 57,275.90)		( 1,407,824.10)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

702-DRAINAGE FUND

25.00% 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 RCDP 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	1,400.00	9,428.75	15.71	50,571.25
TOTAL LICENSE & PERMITS	60,000.00	1,400.00	9,428.75	15.71	50,571.25
<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>1,400.00</b>	<b>9,428.75</b>	<b>15.48</b>	<b>51,471.25</b>
<b>TOTAL REVENUES</b>	<b>60,900.00</b>	<b>1,400.00</b>	<b>9,428.75</b>	<b>15.48</b>	<b>51,471.25</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

702-DRAINAGE FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>CAPITAL IMPROVEMENTS</b>					
<u>CONTRACTUAL SERVICES</u>					
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	886,000.00	2,145.00	58,762.15	6.63	827,237.85
702-5-35-5222 HUBBARD-HATLEY-PICKWICK DRAIN	572,000.00	0.00	0.00	0.00	572,000.00
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	1,882.50	7,502.50	12.50	52,497.50
702-5-35-5274 NIXON PLEASANT DRAINAGE IMPROV	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	<u>1,518,000.00</u>	<u>4,027.50</u>	<u>66,264.65</u>	<u>4.37</u>	<u>1,451,735.35</u>
<u>CAPITAL OUTLAY</u>					
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	440.00	5.50	7,560.00
TOTAL CAPITAL OUTLAY	<u>8,000.00</u>	<u>0.00</u>	<u>440.00</u>	<u>5.50</u>	<u>7,560.00</u>
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>1,526,000.00</b>	<b>4,027.50</b>	<b>66,704.65</b>	<b>4.37</b>	<b>1,459,295.35</b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,526,000.00</u></b>	<b><u>4,027.50</u></b>	<b><u>66,704.65</u></b>	<b><u>4.37</u></b>	<b><u>1,459,295.35</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 1,465,100.00)</b>	<b>( 2,627.50)</b>	<b>( 57,275.90)</b>		<b>( 1,407,824.10)</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

800-WASTE WATER FUND  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,026,054.00</u>	<u>83,489.61</u>	<u>257,247.74</u>	<u>25.07</u>	<u>768,806.26</u>
TOTAL REVENUES	<u>1,026,054.00</u>	<u>83,489.61</u>	<u>257,247.74</u>	<u>25.07</u>	<u>768,806.26</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,182,876.00</u>	<u>79,679.41</u>	<u>193,757.06</u>	<u>16.38</u>	<u>989,118.94</u>
TOTAL EXPENDITURES	<u>1,182,876.00</u>	<u>79,679.41</u>	<u>193,757.06</u>	<u>16.38</u>	<u>989,118.94</u>
REVENUES OVER/ (UNDER) EXPENDITURES	( 156,822.00)	3,810.20	63,490.68		( 220,312.68)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

800-WASTE WATER FUND

25.00% 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	1,309.68	4,018.52	40.19	5,981.48
800-4-60-4401 INTEREST INCOME-CHECKING	250.00	15.85	50.79	20.32	199.21
TOTAL INVESTMENT INCOME	10,250.00	1,325.53	4,069.31	39.70	6,180.69
<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	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
<b>UTILITY REVENUE</b>					
800-4-60-4620 WASTEWATER	900,000.00	72,815.82	225,133.65	25.01	674,866.35
800-4-60-4628 CONNECT FEE	3,500.00	0.00	0.00	0.00	3,500.00
800-4-60-4629 GRINDER PUMP MAINT FEE	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY REVENUE	903,500.00	72,815.82	225,133.65	24.92	678,366.35
<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	3,506.22	24.79	10,637.78
800-4-60-4709 PUD WASTEWATER SURCHARGE	98,160.00	8,179.52	24,538.56	25.00	73,621.44
800-4-60-4732 TRANSFER FROM 2012 DEBT SVC-FD	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	112,304.00	9,348.26	28,044.78	24.97	84,259.22
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,026,054.00</b>	<b>83,489.61</b>	<b>257,247.74</b>	<b>25.07</b>	<b>768,806.26</b>
<b>TOTAL REVENUES</b>	<b>1,026,054.00</b>	<b>83,489.61</b>	<b>257,247.74</b>	<b>25.07</b>	<b>768,806.26</b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

800 WATER FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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NON-DEPARTMENTAL

PERSONNEL					
800-5-60-5000 SALARY	230,820.00	17,466.14	51,137.71	22.15	179,682.29
800-5-60-5002 HOLIDAY COMPENSATION	0.00	0.00	0.00	0.00	0.00
800-5-60-5006 OVERTIME/PLANNED OVERTIME	6,600.00	80.78	435.60	6.60	6,164.40
800-5-60-5007 STIPENDS/CERTIFICATIONS	17,000.00	0.00	0.00	0.00	17,000.00
800-5-60-5009 RETIREMENT PAYOUT RESERVE	0.00	0.00	0.00	0.00	0.00
800-5-60-5010 TRAINING	2,250.00	0.00	0.00	0.00	2,250.00
800-5-60-5020 HEALTH INSURANCE	21,000.00	1,606.52	4,798.69	22.85	16,201.31
800-5-60-5030 WORKERS COMP INSURANCE	4,200.00	0.00	4,116.57	98.01	83.43
800-5-60-5035 SOCIAL SECURITY/MEDICARE	19,463.00	1,342.33	3,945.36	20.27	15,517.64
800-5-60-5040 UNEMPLOYMENT COMP INSUR	310.00	0.00	0.00	0.00	310.00
800-5-60-5050 TX MUNICIPAL RETIREMENT SYS	33,711.00	2,275.84	6,689.07	19.84	27,021.93
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
<b>TOTAL PERSONNEL</b>	<b>335,354.00</b>	<b>22,771.61</b>	<b>71,123.00</b>	<b>21.21</b>	<b>264,231.00</b>

SUPPLIES & OPERATION EXP					
800-5-60-5103 PRINTING & REPRODUCTION	150.00	0.00	0.00	0.00	150.00
800-5-60-5125 TRAVEL	2,250.00	0.00	791.18	35.16	1,458.82
800-5-60-5130 UTILITIES	32,000.00	2,652.10	5,726.98	17.90	26,273.02
800-5-60-5140 TELEPHONE	1,700.00	23.60	319.97	18.82	1,380.03
800-5-60-5145 UNIFORMS & ACCESSORIES	1,000.00	0.00	197.99	19.80	802.01
800-5-60-5163 GRINDER PUMP MAINT/REPLACEMENT	30,000.00	387.94	8,742.76	29.14	21,257.24
800-5-60-5166 MAINTENANCE & REPAIRS	35,000.00	78.75	78.75	0.23	34,921.25
800-5-60-5167 ADMINISTRATIVE FEES	45,000.00	0.00	0.00	0.00	45,000.00
800-5-60-5168 TRANSFER TO UTILITY BILLING	64,000.00	0.00	0.00	0.00	64,000.00
800-5-60-5171 EQUIPMENT	37,500.00	0.00	0.00	0.00	37,500.00
800-5-60-5172 SAFETY EQUIPMENT	375.00	0.00	0.00	0.00	375.00
800-5-60-5192 Electronic Meter Project	0.00	0.00	0.00	0.00	0.00
800-5-60-5193 METER REPLACEMENT	2,500.00	0.00	3,461.76	138.47	(961.76)
800-5-60-5195 VEHICLE OPERATIONS	2,000.00	145.30	352.31	17.62	1,647.69
<b>TOTAL SUPPLIES &amp; OPERATION EXP</b>	<b>253,475.00</b>	<b>3,287.69</b>	<b>19,671.70</b>	<b>7.76</b>	<b>233,803.30</b>

CONTRACTUAL SERVICES					
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	20,000.00	0.00	0.00	0.00	20,000.00
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	16,330.00	16.67	81,650.00
800-5-60-5234 CROSSROADS EMERG/M&O REPAIRS	45,000.00	267.27	5,532.24	12.29	39,467.76
800-5-60-5240 INSURANCE - PROP & GEN LIAB	450.00	0.00	425.32	94.52	24.68
800-5-60-5255 VEHICLE INSURANCE	1,700.00	0.00	1,761.39	103.61	(61.39)
800-5-60-5270 ENGINEERING SERVICES	2,000.00	65.00	435.00	21.75	1,565.00
800-5-60-5271 RATE CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00



CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

800-WASTE WATER FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
800-5-60-5282 CAPITAL RECOVERY FEES-WASTEWAT	0.00	0.00	0.00	0.00	0.00
800-5-60-5290 WASTEWATER FEES	335,000.00	30,320.61	61,727.67	18.43	273,272.33
800-5-60-5292 INDUSTRIAL WASTE SURCHARGES	14,000.00	1,392.56	2,785.12	19.89	11,214.88
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>517,130.00</b>	<b>40,210.44</b>	<b>88,996.74</b>	<b>17.21</b>	<b>428,133.26</b>
<b>MISCELLANEOUS OTHER EXP</b>					
800-5-60-5300 COMPUTER SOFTWARE & SUPPORT	3,300.00	318.52	799.97	24.24	2,500.03
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	231.72	306.22	3.06	9,693.78
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
800-5-60-5347 DEBT SERVICE - INTEREST 2019 R	0.00	0.00	0.00	0.00	0.00
800-5-60-5350 TOOLS	1,900.00	0.00	0.00	0.00	1,900.00
<b>TOTAL MISCELLANEOUS OTHER EXP</b>	<b>15,200.00</b>	<b>550.24</b>	<b>1,106.19</b>	<b>7.28</b>	<b>14,093.81</b>
<b>CAPITAL OUTLAY</b>					
800-5-60-5414 COMPUTERS	500.00	0.00	0.00	0.00	500.00
800-5-60-5461 TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	0.00
800-5-60-5494 VEH FIN NOTE - DEBT SERVICE	9,777.00	0.00	0.00	0.00	9,777.00
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	0.00	0.00	0.00
800-5-60-5497 LIFT STATION EMERGENCY POWER	0.00	0.00	0.00	0.00	0.00
800-5-60-5498 Meters Fin Note - Debt Svc	51,440.00	12,859.43	12,859.43	25.00	38,580.57
<b>TOTAL CAPITAL OUTLAY</b>	<b>61,717.00</b>	<b>12,859.43</b>	<b>12,859.43</b>	<b>20.84</b>	<b>48,857.57</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,182,876.00</b>	<b>79,679.41</b>	<b>193,757.06</b>	<b>16.38</b>	<b>989,118.94</b>
<b>TOTAL EXPENDITURES</b>	<b>1,182,876.00</b>	<b>79,679.41</b>	<b>193,757.06</b>	<b>16.38</b>	<b>989,118.94</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 156,822.00)</b>	<b>3,810.20</b>	<b>63,490.68</b>	<b>( 220,312.68)</b>	

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
100-1000	CLAIM ON POOLED CASH	2,938,010.61
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,009,114.17
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)
100-1030	TEX-POOL	360,850.34
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	70.97
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	( 3,547.48)
100-1217	CENCOR PUD RECEIVABLE	0.00
100-1221	DUE FROM RCDC	2,712.48
100-1222	DUE FROM WATER FUND	0.00
100-1230	TAXES RECEIVABLE - GENERAL	26,731.21
100-1250	DUE FROM VENDORS	0.00
100-1350	SALES TAX RECEIVABLE	84,488.43
100-1399	LEASE RECEIVABLE	196,421.99
		<u>5,614,102.72</u>
<b>TOTAL ASSETS</b>		<u>5,614,102.72</u>

<b>LIABILITIES</b>		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	4,581.64
100-2010	HEALTH INSURANCE PAYABLE	8,357.29
100-2012	AFLAC INSURANCE PAYABLE	( 637.18)
100-2015	EDC SALES TAX PAYABLE	0.00
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,045.76
100-2020	FEDERAL WH PAYABLE	0.29
100-2030	UNEMPLOYMENT TAX PAYABLE	17.42
100-2035	SOCIAL SEC/MEDICARE PAYABLE	196.62
100-2050	APPEARANCE BOND RESERVE	0.00
100-2055	OMNIBASE PAYABLE	( 18.33)
100-2060	RETIREMENT PAYOUT RESERVE	0.00
100-2070	DEFERRED REVENUE	15,907.80
100-2075	CHILD SUPPORT GARNISHMENT	0.72
100-2080	TMRS RETIREMENT WITHHELD	3,767.55
100-2110	COMPENSATED ABSENCE PAY	0.00
100-2115	WAGES PAYABLE	20,510.00
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

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
100-2140	VEHICLE FINANCING NOTES	0.00
100-2141	ARPA DEFERRED REVENUE	7,745.13
100-2249	DEFERRED REV-FIELD RENTAL	0.00
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,183.73
100-2253	DUE TO BOND ISSUE	0.00
100-2299	DEFERRED INFLOW - LEASE	201,905.85
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	35,491.21
	<b>TOTAL LIABILITIES</b>	<b>396,241.51</b>
<b>EQUITY</b>		
100-3000	FUND BALANCE-UNAPPROPRATED	6,148,456.60
100-3030	AMOUNT TO BE PROVIDED FOR	( 1,320,851.07)
	<b>TOTAL BEGINNING EQUITY</b>	<b>4,827,605.53</b>
	<b>TOTAL REVENUE</b>	<b>1,078,653.56</b>
	<b>TOTAL EXPENSES</b>	<b>688,397.88</b>
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<b>390,255.68</b>
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>	<b>5,217,861.21</b>
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>	<b>5,614,102.72</b>

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
200-1000	CLAIM ON POOLED CASH	1,089,808.05
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	67,605.99
200-1131	NET PENSION	( 61,757.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	45,917.32
200-1142	DEFERRED OUTFLOWS-OPEB	2,633.00
200-1200	ACCOUNTS RECEIVABLE	116,328.07
200-1201	ADDITIONAL RECYCLING RECEIVABL	36.68
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 15,002.30)
200-1210	UNAPPLIED CREDITS	( 21,420.76)
200-1220	REFUNDS PAYABLE	( 481.11)
200-1250	ALLOWANCE FOR LOSSES	( 6,813.00)
200-1251	DUE FROM VENDORS	0.00
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	3,251.00
200-1300	RETURNED CHECKS RECEIVABLE	( 5,948.29)
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	( 2,242,587.34)
200-1620	EQUIPMENT	105,005.68
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	( 58,279.43)
		<u>3,359,176.78</u>
	TOTAL ASSETS	<u>3,359,176.78</u>

<b>LIABILITIES</b>		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	( 1,435.73)
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	( 210.04)
200-2035	SOC SEC/MEDICARE PAYABLE	3,537.27
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	( 3,127.42)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	9,011.40
200-2115	WAGES PAYABLE	4,197.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	563,850.00
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	28,717.76
200-2122	ACCRUED INTEREST PAYABLE	3,094.73

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	783.00
200-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00
200-2145	OPEB LIABILITY	8,243.00
200-2310	DUE TO MERCHANT ACCOUNT	0.00
200-2400	CUSTOMER DEPOSITS PAYABLE	183,370.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	( 8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>822,237.28</u>
<b>EQUITY</b>		
=====		
200-3000	FUND BALANCE-UNAPPROPRATED	1,080,047.50
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,336,813.20</u>
	TOTAL REVENUE	489,933.37
	TOTAL EXPENSES	289,807.07
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>200,126.30</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,536,939.50</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>3,359,176.78</u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
301-1000	CLAIM ON POOLED CASH	573,213.49
301-1350	SALES TAX RECEIVABLE	<u>20,547.67</u>
		<u>593,761.16</u>
TOTAL ASSETS		<u>593,761.16</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	<u>543,635.66</u>
	TOTAL BEGINNING EQUITY	<u>543,635.66</u>
TOTAL REVENUE		56,760.24
TOTAL EXPENSES		<u>6,634.74</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>50,125.50</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>593,761.16</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>593,761.16</u>

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2024

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
310-1000	CLAIM ON POOLED CASH	15,644.65	
			15,644.65
	<b>TOTAL ASSETS</b>		<b>15,644.65</b>
=====			
<b>LIABILITIES</b>			
=====			
310-2000	ACCOUNTS PAYABLE POOLED	0.00	
310-2008	ACCOUNTS PAYABLE - OTHER	0.00	
310-2050	APPEARANCE BOND RESERVE	0.00	
310-2060	RETIREMENT PAYOUT RESERVE	0.00	
310-2140	VECHICLE FINANCING NOTES	0.00	
	<b>TOTAL LIABILITIES</b>		<b>0.00</b>
=====			
<b>EQUITY</b>			
=====			
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92	
310-3450	RESERVE FOR COURT TECHNOLOGY	4,953.89	
310-3451	RESERVE FOR COURT SECURITY	6,192.55	
	<b>TOTAL BEGINNING EQUITY</b>	<b>14,832.36</b>	
	<b>TOTAL REVENUE</b>	<b>942.29</b>	
	<b>TOTAL EXPENSES</b>	<b>130.00</b>	
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<b>812.29</b>	
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<b>15,644.65</b>
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>		<b>15,644.65</b>
=====			

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2024

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
320-1000	CLAIM ON POOLED CASH	<u>8,443.63</u>	8,443.63
	TOTAL ASSETS		<u>8,443.63</u>
<b>LIABILITIES</b>			
=====			
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	
	TOTAL LIABILITIES		<u>0.00</u>
<b>EQUITY</b>			
=====			
320-3450	FUND BALNCE - COURT TECH	<u>7,975.36</u>	
	TOTAL BEGINNING EQUITY	<u>7,975.36</u>	
	TOTAL REVENUE	772.72	
	TOTAL EXPENSES	<u>304.45</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	468.27	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,443.63</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>8,443.63</u>



CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

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><u>114.31</u></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><u>114.31</u></u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
430-1000	CLAIM ON POOLED CASH	80,017.11	
430-1007	CASH-DS SR2014 GO STREETS	( 1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	( 2,820.50)	
430-1230	TAXES RECEIVABLE	23,263.90	
			<u>100,460.51</u>
<b>TOTAL ASSETS</b>			<u>100,460.51</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	20,443.40	
	<b>TOTAL LIABILITIES</b>		<u>20,443.40</u>
<b>EQUITY</b>			
430-3000	FUND BALANCE-UNAPPROPRATED	3,034.75	
	<b>TOTAL BEGINNING EQUITY</b>		<u>3,034.75</u>
	<b>TOTAL REVENUE</b>	76,982.36	
	<b>TOTAL EXPENSES</b>	0.00	
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>		<u>76,982.36</u>
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>80,017.11</u>
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>		<u>100,460.51</u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
450-1000	CLAIM ON POOLED CASH	<u>276,939.44</u>	<u>276,939.44</u>
<b>TOTAL ASSETS</b>			<u><u>276,939.44</u></u>
<b>LIABILITIES</b>			
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>			
450-3000	FUND BALANCE-UNAPPROPRATED	<u>11,141.00</u>	
<b>TOTAL BEGINNING EQUITY</b>		<u>11,141.00</u>	
<b>TOTAL REVENUE</b>		265,798.44	
<b>TOTAL EXPENSES</b>		<u>0.00</u>	
<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>		<u>265,798.44</u>	
<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>			<u>276,939.44</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>			<u><u>276,939.44</u></u>

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2024

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
460-1000	CLAIM ON POOLED CASH	<u>126,952.30</u>	<u>126,952.30</u>
<b>TOTAL ASSETS</b>			<u><u>126,952.30</u></u>
<b>LIABILITIES</b>			
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>			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>8,597.61</u>	
<b>TOTAL BEGINNING EQUITY</b>		<u>8,597.61</u>	
<b>TOTAL REVENUE</b>		118,354.69	
<b>TOTAL EXPENSES</b>		<u>0.00</u>	
<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>		<u>118,354.69</u>	
<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>			<u>126,952.30</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u><u>126,952.30</u></u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
470-1000	CLAIM ON POOLED CASH	<u>90,327.30</u>	<u>90,327.30</u>
<b>TOTAL ASSETS</b>			<u><u>90,327.30</u></u>
<b>LIABILITIES</b>			
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	
<b>TOTAL LIABILITIES</b>			<u>0.00</u>
<b>EQUITY</b>			
470-3000	FUND BALANCE - UNAPPROPRIATED	<u>3,303.95</u>	
<b>TOTAL BEGINNING EQUITY</b>		<u>3,303.95</u>	
<b>TOTAL REVENUE</b>		87,023.35	
<b>TOTAL EXPENSES</b>		<u>0.00</u>	
<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>		<u>87,023.35</u>	
<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>			<u>90,327.30</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u><u>90,327.30</u></u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
480-1000	CLAIM ON POOLED CASH	<u>40,312.86</u>	<u>40,312.86</u>
<b>TOTAL ASSETS</b>			<u><u>40,312.86</u></u>
<b>LIABILITIES</b>			
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	<u>0.00</u>
<b>TOTAL LIABILITIES</b>			<u>0.00</u>
<b>EQUITY</b>			
480-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>	
<b>TOTAL BEGINNING EQUITY</b>		<u>0.00</u>	
<b>TOTAL REVENUE</b>		40,312.86	
<b>TOTAL EXPENSES</b>		<u>0.00</u>	
<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>		<u>40,312.86</u>	
<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>			<u>40,312.86</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>			<u><u>40,312.86</u></u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
<hr/>		
701-1000	CLAIM ON POOLED CASH	( 1,500,864.29)
701-1019	CASH - 2023-2024 BOND ISSUE	4,371,354.40
701-1200	DUE FROM GENERAL FUND	<u>0.00</u>
		<u>2,870,490.11</u>
<b>TOTAL ASSETS</b>		<u>2,870,490.11</u>
<hr/>		
<b>LIABILITIES</b>		
<hr/>		
701-2000	ACCOUNTS PAYABLE POOLED	0.00
701-2008	YEAR-END ACCOUNTS PAYABLE	0.00
701-2060	Retirement Payout Reserve	0.00
701-2120	BONDS PAYABLE-SR2023 WTR IMPR	3,885,000.00
701-2121	BOND PREMIUM-SR2023 WTR IMPR	202,637.55
701-2122	BOND INT PAYBLE-SR2023 WTR IMP	28,497.00
701-2140	Vehicle Financing Notes	<u>0.00</u>
	<b>TOTAL LIABILITIES</b>	<u>4,116,134.55</u>
<hr/>		
<b>EQUITY</b>		
<hr/>		
701-3000	FUND BALANCE-UNAPPROPRATED	( 718,447.91)
	<b>TOTAL BEGINNING EQUITY</b>	( 718,447.91)
<b>TOTAL REVENUE</b>		1,098.67
<b>TOTAL EXPENSES</b>		528,295.20
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<u>( 527,196.53)</u>
<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>( 1,245,644.44)</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>		<u>2,870,490.11</u>

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
702-1000	CLAIM ON POOLED CASH	( 730,438.91)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		( 661,051.91)
<b>TOTAL ASSETS</b>		<u>( 661,051.91)</u>
<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>
	<b>TOTAL LIABILITIES</b>	<u>40,884.00</u>
<b>EQUITY</b>		
702-3000	FUND BALANCE-UNAPPROPRATED	( 644,660.01)
	<b>TOTAL BEGINNING EQUITY</b>	<u>( 644,660.01)</u>
	<b>TOTAL REVENUE</b>	9,428.75
	<b>TOTAL EXPENSES</b>	<u>66,704.65</u>
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	( 57,275.90)
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>	<u>( 701,935.91)</u>
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>	<u>( 661,051.91)</u>



800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
800-1000	CLAIM ON POOLED CASH	341,541.26
800-1030	TEX-POOL	338,912.53
800-1031	NET PENSION	( 61,757.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	45,917.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,633.00
800-1200	ACCOUNTS RECEIVABLE	78,514.33
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	( 11,615.54)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.74
800-1218	ENDEAVOR PUD RECEIVABLE	8,069.40
800-1219	RESTITUTION RECEIVABLE	921.33
800-1299	ACCOUNTS REC - AUDIT ALTERNATE	1,198.00
800-1611	ACCUM DEPREC - BUILDING	( 6,880.00)
800-1614	CONSTRUCTION IN PROGRESS	0.00
800-1615	LINE IMPROVEMENTS	194,039.50
800-1616	WASTEWATER SYSTEM	12,530,561.83
800-1620	EQUIPMENT	238,953.70
800-1628	ACCUM DEPREC = MAINT & OFFICE	( 3,631,653.97)
800-1630	ACCUM DEPREC - EQUIPMENT	( 109,192.00)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>10,003,737.18</u>
<b>TOTAL ASSETS</b>		<u>10,003,737.18</u>

<b>LIABILITIES</b>		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	( 1,435.73)
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	( 545.39)
800-2035	SOC SEC/MEDICARE PAYABLE	1,220.02
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	32,500.00
800-2080	TMRS RETIREMENT PAYABLE	( 3,760.51)
800-2090	DEPERRED REV- PAVING ASSESS	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	9,011.40
800-2115	WAGES PAYABLE	4,197.00
800-2122	ACCRUED INTEREST PAYABLE	48,440.67
800-2124	BONDS PAYABLE-SR2012A	0.00
800-2135	BONDS PAYABLE-2019 REFUNDING	8,925,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	441,475.53
800-2140	DEFERRED INFLOWS OF RESOURCES	783.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		9,468,892.51
<b>EQUITY</b>			
800-3000	FUND BALANCE-UNAPPROPRATED	576,897.18	
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	136,933.00	
	TOTAL BEGINNING EQUITY	471,353.99	
	TOTAL REVENUE	257,247.74	
	TOTAL EXPENSES	193,757.06	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	63,490.68	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		534,844.67
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		10,003,737.18

2024-2025

RCDC  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF 12/31/2024, 25% 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	\$ 175,000	\$ 56,679	32%	\$ 50,272		113%

**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	\$ 17,500	\$ -	0%	\$ -		#DIV/0!
<b>NON-PROJECTED RELATED:</b>						
REVENUE	\$ 185,000	\$ 60,941	33%	\$ 54,836		111%
EXPENDITURES	\$ 77,000	\$ -	0%	\$ -		#DIV/0!
<b>ADDITIONAL NEW PROJECTS:</b>						
REVENUE	\$ -	\$ -	#DIV/0!	\$ -		#DIV/0!
EXPENDITURES	\$ 108,000	\$ -	0%	\$ 3,500		0%
<b>RECAP:</b>						
REVENUE	\$ 185,000	\$ 60,941	33%	\$ 54,836		111%
EXPENDITURES	\$ 202,500	\$ -	0%	\$ 3,500		0%

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

500-RCDC  
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
NON-PROJECT RELATED	185,000.00	20,916.51	60,941.45	32.94	124,058.55
TOTAL REVENUES	185,000.00	20,916.51	60,941.45	32.94	124,058.55
<u>EXPENDITURE SUMMARY</u>					
ECONOMIC DEVELOPMENT	17,500.00	0.00	0.00	0.00	17,500.00
NON-PROJECT RELATED	77,000.00	0.00	0.00	0.00	77,000.00
ADDITIONAL NEW PROJECTS	108,000.00	0.00	0.00	0.00	108,000.00
TOTAL EXPENDITURES	202,500.00	0.00	0.00	0.00	202,500.00
REVENUES OVER/(UNDER) EXPENDITURES	( 17,500.00)	20,916.51	60,941.45		( 78,441.45)

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

500-RCDC

25.00% 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	175,000.00	19,526.04	56,679.01	32.39	118,320.99
TOTAL TAXES	<u>175,000.00</u>	<u>19,526.04</u>	<u>56,679.01</u>	<u>32.39</u>	<u>118,320.99</u>
<b>INVESTMENT INCOME</b>					
500-4-90-4400 INTEREST INCOME	10,000.00	1,377.12	4,225.45	42.25	5,774.55
500-4-90-4401 INTEREST INCOME - CHECKING	0.00	13.35	36.99	0.00	( 36.99)
TOTAL INVESTMENT INCOME	<u>10,000.00</u>	<u>1,390.47</u>	<u>4,262.44</u>	<u>42.62</u>	<u>5,737.56</u>
<b>MISCELLANEOUS REVENUE</b>					
500-4-90-4581 TRANSFER FROM GENERAL FUND	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>TOTAL NON-PROJECT RELATED</b>	<b>185,000.00</b>	<b>20,916.51</b>	<b>60,941.45</b>	<b>32.94</b>	<b>124,058.55</b>
<b>TOTAL REVENUES</b>	<b><u>185,000.00</u></b>	<b><u>20,916.51</u></b>	<b><u>60,941.45</u></b>	<b><u>32.94</u></b>	<b><u>124,058.55</u></b>

CITY OF ROLLINGWOOD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2024

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500-RCDC

25.00% 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	17,500.00	0.00	0.00	0.00	17,500.00
500-5-80-5527 COVID-19 RELIEF PROGRAM	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER NON-DEPARTMENTAL	17,500.00	0.00	0.00	0.00	17,500.00
TOTAL ECONOMIC DEVELOPMENT	17,500.00	0.00	0.00	0.00	17,500.00
<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	0.00	0.00	0.00	5,000.00
TOTAL MISCELLANEOUS OTHER EXP	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL NON-PROJECT RELATED	77,000.00	0.00	0.00	0.00	77,000.00
<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	3,000.00	0.00	0.00	0.00	3,000.00
TOTAL MISCELLANEOUS OTHER EXP	108,000.00	0.00	0.00	0.00	108,000.00
TOTAL ADDITIONAL NEW PROJECTS	108,000.00	0.00	0.00	0.00	108,000.00
TOTAL EXPENDITURES	202,500.00	0.00	0.00	0.00	202,500.00
REVENUES OVER/(UNDER) EXPENDITURES	( 17,500.00)	20,916.51	60,941.45	( 78,441.45)	

**NOTE: YTD ACTUAL AS OF 12/31/2024, 25% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:			CURRENT YR
	EST. REVENUE	YTD	PERCENT	YTD	PERCENT	YTD	COMPARED TO PY YR
CURRENT PROPERTY TAXES	\$ 1,674,769	\$ 628,121	38%	\$ 583,909	38%	\$ 583,909	108%
TELECOM TAXES	\$ 20,000	\$ 3,771	19%	\$ 5,224	19%	\$ 5,224	72%
4-B SALES TAX	\$ 175,000	\$ 56,679	32%	\$ 50,272	32%	\$ 50,272	113%
CITY SALES TAX	\$ 700,000	\$ 226,716	32%	\$ 201,088	32%	\$ 201,088	113%
ELECTRIC UTILITY FRANCHISE FEE	\$ 90,000	\$ 36,619	41%	\$ 36,026	41%	\$ 36,026	102%
BUILDING PERMIT FEES	\$ 107,750	\$ 23,863	22%	\$ 38,484	22%	\$ 38,484	62%
COURT FINES	\$ 56,200	\$ 19,728	35%	\$ 36,407	35%	\$ 36,407	54%
WATER SALES	\$ 1,100,000	\$ 488,940	44%	\$ 353,713	44%	\$ 353,713	138%
STREET SALES TAX	\$ 175,000	\$ 56,679	32%	\$ 50,272	32%	\$ 50,272	113%
PROPERTY TAX-DEBT SERVICE 2014	\$ 199,750	\$ 76,980	39%	\$ 80,864	39%	\$ 80,864	95%
PROPERTY TAX-DEBT SERVICE 2019	\$ 713,650	\$ 265,790	37%	\$ 290,846	37%	\$ 290,846	91%
PROPERTY TAX-DEBT SERVICE 2020	\$ 315,560	\$ 118,351	38%	\$ 128,167	38%	\$ 128,167	92%
PROPERTY TAX-DEBT SERVICE 2023	\$ 232,025	\$ 87,021	38%	\$ 95,894	38%	\$ 95,894	91%
PROPERTY TAX-DEBT SERVICE 2024	\$ 108,021	\$ 40,312	37%	\$ -	37%	\$ -	#DIV/0!
WASTEWATER REVENUES	\$ 900,000	\$ 225,134	25%	\$ 241,870	25%	\$ 241,870	93%
PUD SURCHARGE	\$ 98,160	\$ 24,539	25%	\$ 24,538	25%	\$ 24,538	100%

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		
	BUDGET	YTD	PERCENT	YTD	PERCENT	YTD
GENERAL FUND:						
REVENUE	\$ 3,769,030	\$ 1,078,654	29%	\$ 1,050,522	29%	\$ 1,050,522
EXPENDITURES	\$ 3,759,279	\$ 688,398	18%	\$ 701,279	18%	\$ 701,279
WATER FUND:						
REVENUE	\$ 1,104,750	\$ 489,933	44%	\$ 354,786	44%	\$ 354,786
EXPENDITURES	\$ 1,573,857	\$ 289,807	18%	\$ 200,890	18%	\$ 200,890
STREET MAINTENANCE FUND:						
REVENUE	\$ 175,250	\$ 56,760	32%	\$ 50,368	32%	\$ 50,368
EXPENDITURES	\$ 494,311	\$ 6,635	1%	\$ -	1%	\$ -
COURT SECURITY FUND:						
REVENUE	\$ 1,600	\$ 942	59%	\$ 1,039	59%	\$ 1,039
EXPENDITURES	\$ 1,625	\$ 130	8%	\$ 117	8%	\$ 117
COURT TECHNOLOGY FUND:						
REVENUE	\$ 1,600	\$ 773	48%	\$ 849	48%	\$ 849
EXPENDITURES	\$ 5,000	\$ 304	6%	\$ 41	6%	\$ 41
COURT EFFICIENCY FUND:						
REVENUE	\$ 100	\$ -	0%	\$ -	0%	\$ -
EXPENDITURES	\$ 100	\$ -	0%	\$ -	0%	\$ -
DEBT SERVICE FUND - 2014:						
REVENUE	\$ 200,650	\$ 76,982	38%	\$ 80,881	38%	\$ 80,881
EXPENDITURES	\$ 200,150	\$ -	0%	\$ -	0%	\$ -
DEBT SERVICE FUND - 2019:						
REVENUE	\$ 717,050	\$ 265,790	37%	\$ 290,877	37%	\$ 290,877
EXPENDITURES	\$ 714,050	\$ -	0%	\$ -	0%	\$ -
DEBT SERVICE FUND - 2020:						
REVENUE	\$ 316,800	\$ 118,355	37%	\$ 128,167	37%	\$ 128,167
EXPENDITURES	\$ 315,800	\$ -	0%	\$ -	0%	\$ -
DEBT SERVICE FUND - 2023:						
REVENUE	\$ 232,925	\$ 87,023	37%	\$ 95,894	37%	\$ 95,894
EXPENDITURES	\$ 232,425	\$ -	0%	\$ -	0%	\$ -
DEBT SERVICE FUND - 2024:						
REVENUE	\$ 108,621	\$ 40,313	37%	\$ -	37%	\$ -
EXPENDITURES	\$ 108,421	\$ -	0%	\$ -	0%	\$ -
CAPITAL PROJECTS FUND:						
REVENUE	\$ 2,000	\$ 1,099	55%	\$ 930	55%	\$ 930
EXPENDITURES	\$ 2,360,000	\$ 528,295	22%	\$ 5,906	22%	\$ 5,906
DRAINAGE FUND:						
REVENUE	\$ 60,900	\$ 9,429	15%	\$ 13,153	15%	\$ 13,153
EXPENDITURES	\$ 1,526,000	\$ 66,705	4%	\$ 19,482	4%	\$ 19,482
WASTE WATER FUND:						
REVENUE	\$ 1,026,054	\$ 257,248	25%	\$ 274,308	25%	\$ 274,308
EXPENDITURES	\$ 1,182,876	\$ 193,757	16%	\$ 217,503	16%	\$ 217,503

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: DECEMBER 31ST, 2024

500-RCDC

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
500-1000	RCDC OPERATING CASH	304,874.42	
500-1005	TEXPOOL	356,883.10	
500-1100	DUE FROM CITY	39,310.72	
500-1350	SALES TAX RECEIVABLE	0.00	
			<u>701,068.24</u>
TOTAL ASSETS			<u>701,068.24</u>
<b>LIABILITIES</b>			
500-2000	ACCOUNTS PAYABLE	0.00	
500-2020	ACCOUNTS PAYABLE RCDC	0.00	
500-2030	PAYABLE TO CITY	0.00	
500-2060	Retirement Payout Reserve	0.00	
500-2140	Vehicle Financing Notes	0.00	
	TOTAL LIABILITIES		<u>0.00</u>
<b>EQUITY</b>			
500-3000	FUND BALANCE-UNAPPROPRATED	640,126.79	
500-3001	XXFUND BALANCE	0.00	
500-3010	OTHER FUND BALANCE	0.00	
500-3030	AMOUNTS TO BE PROVIDED FOR	0.00	
	TOTAL BEGINNING EQUITY	640,126.79	
TOTAL REVENUE		60,941.45	
TOTAL EXPENSES		0.00	
TOTAL REVENUE OVER/(UNDER) EXPENSES		60,941.45	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>701,068.24</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>701,068.24</u>





City of Rollingwood  
ATTN: Ashley Wayman  
403 Nixon  
Rollingwood, Texas 78746

Invoice Date 12/31/24  
Invoice No. 2412025

<b>KFA Project No.</b>	<b>Project Name:</b>	<b>Current Invoice Amount</b>	<b>Period Covered</b>
0764	Rollingwood General Engineering Services	\$ 5,255.00	December 2024
	<b>Total this Invoice</b>	<b>\$ 5,255.00</b>	

City of Rollingwood  
Engineer's Monthly Report  
October 09, 2024  
Page 2 of 5



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 January 06, 2024

**Includes Activities and Services from November 23, 2024 to December 27, 2024**

### 1. Site Development Plans (Drainage) and RSDP Review

#### a. Drainage Plan Reviews

KFA Task No.	Project Address	Status	Date Returned
451	907 Ridgewood	Pool Review #2 - Returned	12/16
366	301 Inwood	Pool Review #1 – In Progress	-
438	4831 Timberline	Pool Review #1 – In Progress	-

#### b. Residential Stormwater Discharge Permit (RSDP)

KFA Task No.	Project Address	Status	Date Returned
-	-	-	-

#### c. Drainage Observation Inspections

KFA Task No.	Project Address	Status	Date Returned
	301 Pleasant		

### 2. Zoning Reviews for Site Development Plans

KFA Task No.	Project Address	Status	Date Returned
	4831 Timberline		

City of Rollingwood  
Engineer’s Monthly Report  
October 09, 2024  
Page 3 of 5

**3. Plat Reviews**

KFA Task No.	Project Address	Status	Date Returned
-	-	-	-

**4. Right-of-Way Reviews**

KFA Task No.	Project Address	Status	Date Returned
967	4807 Timberline	Review #1 – Returned	12/05
949	201 Vale	Row 2 Review #2 – Approved	12/16
936	2803 Pickwick	ROW 2 Review #1 – Returned	12/16
967	203 Almarion	Review #1 – In Progress	-
968	208 Ashworth	Review #1 – In Progress	-
969	401 Inwood	Review #1 – In Progress	-

City of Rollingwood  
Engineer’s Monthly Report  
October 09, 2024  
Page 4 of 5

**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.	Project is in construction.  Finalizing easement documents and negotiations in progress.	
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.	Project is in construction.	
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).	Project is in construction.	

City of Rollingwood  
Engineer’s Monthly Report  
October 09, 2024  
Page 5 of 5

**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.
MS4 Compliance	Coordination with City staff on compliance with the Storm Water Management Permit for the 2024 calendar year.	MS4 application submitted to TCEQ 1/11/24. Pending TCEQ review and approval.	Setting up KFA and Rollingwood with their new CDX accounts.
Rollingwood Park Drainage Improvements	Coordination with City staff and IWS for the park detention pond and retaining wall improvements. Supporting review of submitted plans.	KFA performing a final review of the submitted plans received 8/27	
New Building Height Requirements	General advisement and support related to the building height requirements ordinance		

City of Rollingwood  
Engineer's Monthly Report  
October 09, 2024  
Page 2 of 5

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. Have not received any recent updates.

Regards,

K Friese + Associates, LLC.



**K Friese & Associates, LLC.**  
**1120 South Capital of Texas Highway**  
**CityView 2, Suite 100**  
**Austin, Texas 78746**  
**(512) 338-1704**

December 27, 2024  
 Project No: KFA000764  
 Invoice No: 2412025

Ashley Wayman  
 City of Rollingwood  
 403 Nixon  
 Rollingwood, TX 78746

**Project KFA000764 Rollingwood General Engineering Services**

**Professional Services from November 23, 2024 to December 27, 2024**

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<b>Task</b>	<b>00100</b>	<b>General Engineering</b>		
<b>Professional Personnel</b>				
			<b>Hours</b>	<b>Rate</b>
				<b>Amount</b>
Brandon, Bernard			1.00	185.00
Martinez, Christy			.50	90.00
			<b>Totals</b>	<b>230.00</b>
			<b>Total Labor</b>	<b>230.00</b>
				<b>Total this Task</b>
				<b>\$230.00</b>

---

<b>Task</b>	<b>00101</b>	<b>Development Services</b>		
<b>Professional Personnel</b>				
			<b>Hours</b>	<b>Rate</b>
				<b>Amount</b>
Almada, Maritza			8.50	110.00
Brandon, Bernard			5.00	185.00
Rodriguez, Zane			2.25	110.00
			<b>Totals</b>	<b>2,107.50</b>
			<b>Total Labor</b>	<b>2,107.50</b>
				<b>Total this Task</b>
				<b>\$2,107.50</b>

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<b>Task</b>	<b>00102</b>	<b>Water</b>		
<b>Professional Personnel</b>				
			<b>Hours</b>	<b>Rate</b>
				<b>Amount</b>
Blackburn, Gregory			4.00	185.00
Williams, Philip			3.00	125.00
			<b>Totals</b>	<b>1,115.00</b>
			<b>Total Labor</b>	<b>1,115.00</b>
				<b>Total this Task</b>
				<b>\$1,115.00</b>

---

<b>Task</b>	<b>00105</b>	<b>MS4</b>		
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**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	9.50	110.00	1,045.00
Totals	9.50		1,045.00
<b>Total Labor</b>			<b>1,045.00</b>
<b>Total this Task</b>			<b>\$1,045.00</b>

-----

**Task 00109 Zoning Consulting**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Rodriquez, Zane	1.00	110.00	110.00
Totals	1.00		110.00
<b>Total Labor</b>			<b>110.00</b>
<b>Total this Task</b>			<b>\$110.00</b>

-----

**Task 00442 5009 Timberline (Drainage)**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	1.00	110.00	110.00
Totals	1.00		110.00
<b>Total Labor</b>			<b>110.00</b>
<b>Total this Task</b>			<b>\$110.00</b>

-----

**Task 00451 907 Ridgewood (Drainage)**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	.50	110.00	55.00
Totals	.50		55.00
<b>Total Labor</b>			<b>55.00</b>
<b>Total this Task</b>			<b>\$55.00</b>

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**Task 00722 5009 Timberline (Zoning)**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Salinas, Abe	.50	285.00	142.50
Totals	.50		142.50
<b>Total Labor</b>			<b>142.50</b>
<b>Total this Task</b>			<b>\$142.50</b>

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**Task 00731 907 Ridgewood (Zoning)**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Rodriquez, Zane	.75	110.00	82.50
Totals	.75		82.50
<b>Total Labor</b>			<b>82.50</b>
<b>Total this Task</b>			<b>\$82.50</b>

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**Task 00936 ROW - 2803 Pickwick Ln.**



**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Almada, Maritza	.50	110.00	55.00	
Brandon, Bernard	.25	185.00	46.25	
Totals	.75		101.25	
<b>Total Labor</b>				<b>101.25</b>
				<b>Total this Task \$101.25</b>

-----

**Task 00949 ROW - 201 Vale**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Almada, Maritza	.50	110.00	55.00	
Totals	.50		55.00	
<b>Total Labor</b>				<b>55.00</b>
				<b>Total this Task \$55.00</b>

-----

**Task 00966 4807 Timberline (ROW)**  
**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Almada, Maritza	.50	110.00	55.00	
Brandon, Bernard	.25	185.00	46.25	
Totals	.75		101.25	
<b>Total Labor</b>				<b>101.25</b>
				<b>Total this Task \$101.25</b>
				<b>Total this Phase \$5,255.00</b>
				<b>Total this Invoice \$5,255.00</b>

	<b>Current</b>	<b>Prior</b>	<b>Total</b>
<b>Billings to Date</b>	<b>5,255.00</b>	<b>983,212.25</b>	<b>988,467.25</b>

# Billing Backup

Tuesday, December 31, 2024

K Friese & Associates, LLC

Invoice 2412025 Dated 12/27/2024

2:59:56 PM

Project KFA000764 Rollingwood General Engineering Services

Task 00100 General Engineering

### Professional Personnel

		Hours	Rate	Amount
Brandon, Bernard	12/6/2024	1.00	185.00	185.00
Email correspondence and internal coordination				
Martinez, Christy	12/9/2024	.50	90.00	45.00
Monthly invoicing				
Totals		1.50		230.00
<b>Total Labor</b>				<b>230.00</b>

**Total this Task \$230.00**

Task 00101 Development Services

### Professional Personnel

		Hours	Rate	Amount
Almada, Maritza	11/26/2024	1.25	110.00	137.50
RHT discussion w/Rollingwood researching code				
Almada, Maritza	11/27/2024	1.00	110.00	110.00
catch up call with internal team coordination				
Almada, Maritza	12/2/2024	1.50	110.00	165.00
emails				
Almada, Maritza	12/3/2024	3.00	110.00	330.00
Invoices				
Almada, Maritza	12/11/2024	.75	110.00	82.50
constant update to project tracking				
Almada, Maritza	12/18/2024	.50	110.00	55.00
967 - 203 Almarion ROW Review 1				
Almada, Maritza	12/20/2024	.50	110.00	55.00
968 - 208 Ashwood ROW Review 1				
Brandon, Bernard	11/27/2024	.50	185.00	92.50
KFA/Rollinwood Team meeting				
Brandon, Bernard	12/13/2024	2.00	185.00	370.00
Email correspondence and internal coordination				
Brandon, Bernard	12/18/2024	.25	185.00	46.25
Task 967 203 Almarion ROW Review 1				
Brandon, Bernard	12/20/2024	2.00	185.00	370.00
Email correspondence, internal coordination and CDX MS4 profile creation				
Brandon, Bernard	12/24/2024	.25	185.00	46.25
Task 968 268 Ashworth ROW Review 1 QC				
Rodriquez, Zane	12/4/2024	.25	110.00	27.50
intake and organization of ROW permit				
Rodriquez, Zane	12/9/2024	.50	110.00	55.00
intake and organization of permit for zoning and drainage review				
Rodriquez, Zane	12/10/2024	.25	110.00	27.50
intake and organization of permit for ROW permit				

KFA000764

Rollingwood General Engineering Services

Invoice

2412025

Rodriquez, Zane	12/12/2024	.25	110.00	27.50	
intake and organization of permit for ROW permit					
Rodriquez, Zane	12/16/2024	.25	110.00	27.50	
intake and organization of ROW permit					
Rodriquez, Zane	12/18/2024	.25	110.00	27.50	
intake and organization of ROW permit					
Rodriquez, Zane	12/23/2024	.50	110.00	55.00	
organization and cleanup on remaining reviews, template corrections					
Totals		15.75		2,107.50	
<b>Total Labor</b>					<b>2,107.50</b>
				<b>Total this Task</b>	<b>\$2,107.50</b>

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Task	00102	Water			
<b>Professional Personnel</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Blackburn, Gregory	11/24/2024	PIR, hydrant flow tests	1.00	185.00	185.00
Blackburn, Gregory	11/26/2024	Hydrant flow test meeting and prep	2.00	185.00	370.00
Blackburn, Gregory	12/10/2024	LCRA water rights proposal	1.00	185.00	185.00
Williams, Philip	11/25/2024	McGray tax exemption form coordination	.50	125.00	62.50
Williams, Philip	11/26/2024	McGray tax exemption form coordination	.50	125.00	62.50
Williams, Philip	12/10/2024	McGray update for LCRA application proposal scope and fee	1.00	125.00	125.00
Williams, Philip	12/13/2024	LCRA application proposal scope and fee comments and submittal	1.00	125.00	125.00
Totals			7.00		1,115.00
<b>Total Labor</b>					<b>1,115.00</b>
				<b>Total this Task</b>	<b>\$1,115.00</b>

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Task	00105	MS4			
<b>Professional Personnel</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	12/5/2024	researching updates to MS4 internal coordination	1.50	110.00	165.00
Almada, Maritza	12/11/2024	MS4 new process video/coordination w/TCEQ & Ashley	2.00	110.00	220.00
Almada, Maritza	12/12/2024	MS4 new process video/coordination w/TCEQ & Ashley	3.00	110.00	330.00
Almada, Maritza	12/13/2024	coordination w/Ashley, getting access	2.00	110.00	220.00
Almada, Maritza	12/16/2024	team signing up online	.50	110.00	55.00
Almada, Maritza	12/17/2024	MS4 coordination	.50	110.00	55.00
Totals			9.50		1,045.00
<b>Total Labor</b>					<b>1,045.00</b>
				<b>Total this Task</b>	<b>\$1,045.00</b>

Task 00109 Zoning Consulting

Professional Personnel

		Hours	Rate	Amount
Rodriquez, Zane	11/26/2024	1.00	110.00	110.00
.25 pool zoning email				
.75 PUE code research and internal team meeting				
Totals		1.00		110.00
<b>Total Labor</b>				<b>110.00</b>

Total this Task \$110.00

Task 00442 5009 Timberline (Drainage)

Professional Personnel

		Hours	Rate	Amount
Almada, Maritza	11/26/2024	1.00	110.00	110.00
RHT discussion w/Rollingwood researching code				
Totals		1.00		110.00
<b>Total Labor</b>				<b>110.00</b>

Total this Task \$110.00

Task 00451 907 Ridgewood (Drainage)

Professional Personnel

		Hours	Rate	Amount
Almada, Maritza	12/11/2024	.50	110.00	55.00
Pool Review 2				
Totals		.50		55.00
<b>Total Labor</b>				<b>55.00</b>

Total this Task \$55.00

Task 00722 5009 Timberline (Zoning)

Professional Personnel

		Hours	Rate	Amount
Salinas, Abe	11/26/2024	.50	285.00	142.50
Raintank encroachment into PUE discussion				
Totals		.50		142.50
<b>Total Labor</b>				<b>142.50</b>

Total this Task \$142.50

Task 00731 907 Ridgewood (Zoning)

Professional Personnel

		Hours	Rate	Amount
Rodriquez, Zane	12/9/2024	.75	110.00	82.50

Review and approval letter

Totals

.75

82.50

**Total Labor**

**82.50**

**Total this Task**

**\$82.50**

Task 00936 ROW - 2803 Pickwick Ln.

**Professional Personnel**

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	12/13/2024	.50	110.00	55.00
ROW Review 1				
Brandon, Bernard	12/18/2024	.25	185.00	46.25
2803 Pickwick Ln ROW Review 1				
Totals		.75		101.25
<b>Total Labor</b>				<b>101.25</b>

**Total this Task**

**\$101.25**

Task 00949 ROW - 201 Vale

**Professional Personnel**

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	12/11/2024	.25	110.00	27.50
ROW 2 Review 1				
Almada, Maritza	12/13/2024	.25	110.00	27.50
ROW 2 Review 1				
Totals		.50		55.00
<b>Total Labor</b>				<b>55.00</b>

**Total this Task**

**\$55.00**

Task 00966 4807 Timberline (ROW)

**Professional Personnel**

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Almada, Maritza	12/5/2024	.50	110.00	55.00
ROW Review 1				
Brandon, Bernard	12/5/2024	.25	185.00	46.25
4807 Timberline ROW Review 1				
Totals		.75		101.25
<b>Total Labor</b>				<b>101.25</b>

**Total this Task**

**\$101.25**

**Total this Phase**

**\$5,255.00**

**Total this Project**

**\$5,255.00**

**Total this Report**

**\$5,255.00**



# Invoice 10747

Date: January 9, 2025

2601 Forest Creek Dr.  
 Round Rock, TX 78665  
 512-246-1400  
 www.crossroadsus.com

**Bill To:**  
 City of Rollingwood  
 403 Nixon Avenue  
 Rollingwood, TX 78746

DESCRIPTION	Dec-24	
	Operations & Maintenance	
DESCRIPTION	AMOUNT	
Basic Service	\$	14,915.00
Lift Station	\$	2,296.15
Water Distribution	\$	7,478.26
Wastewater Collection	\$	-
Grinder Pump Issues	\$	2,883.72
Administrative	\$	-
<b>Total</b>	<b>\$</b>	<b>27,573.13</b>

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: DECEMBER 2024**  
**CITY OF ROLLINGWOOD**

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
<b>BASIC SERVICE</b>									
448554A	12/26/24	12/26/24	403 NIXON AVENUE	BASIC SERVICE	0.00	0.00	14,915.00	0.00	14,915.00
					<b>BASIC SERVICE SUBTOTAL</b>				<b>14,915.00</b>

**GRINDER PUMP ISSUES**

440826A	10/10/24	12/12/24	14 TREEMONT DR	GRINDER PUMP PROBLEM. PUMP WASN'T WORKING ELECTRICAL OUTLET WASN'T WORKING CAUSING PUMP NOT TO WORK.	352.91	76.34	8.63	0.00	437.88
446869A	12/09/24	12/20/24	2403 BETTIS BLVD	GRINDER PUMP PROBLEM- HELPED JOSH LOCATE PANEL FOR REPAIR.	16.64	0.00	0.00	2,060.04	2,076.68
446908A	09/23/24	12/09/24	405 VALE ST	GRINDER PUMP PROBLEM. PUMPED DOWN TANK AND HELPED HYDRO SOURCE OUT THEN TOOK BARRELS OFF OF PROPERTY. REFER TO CLOSED SERVICE ORDER 438309A	284.19	76.34	8.63	0.00	369.16
					<b>GRINDER PUMP ISSUES SUBTOTAL</b>				<b>2,883.72</b>

**LIFT STATION**

445436A	11/21/24	12/03/24	CORW - LS2 - HATLEY DR	WENT TO CHECK AT SUPERVISOR REQUEST. GOT A DIAL TONE AT AT&T BOX, BUT ONLY STATIC AT AD PHONE JACK. SENT TO FACILITY MAINTENANCE FOR FURTHER TROUBLESHOOTING. FOLLOWED UP UNTIL SIGNAL WAS RESTORED.	41.35	22.05	0.00	0.00	63.40
445736A	11/25/24	12/12/24	CORW - LS2 - HATLEY DR	ELEC TECH WORK COMPLETED. RESPONDED TO ISSUES WITH AUTO DIALER. UNPLUGGED CONNECTIONS AND CHECKED ALL WIRING. CYCLED	218.76	76.34	0.00	0.00	295.10

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: DECEMBER 2024**  
**CITY OF ROLLINGWOOD**

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
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**LIFT STATION**

POWER TO STATION AND DIALER. GOT DIAL TONE BACK. TESTED DIALER. DIALER CALLED OUT AND RECEIVED CALLS. TESTED ALARMS. DIALER IS CALLING OUT ALARMS. ISSUE RESOLVED.

446770A	12/06/24	12/11/24	CORW - LS2 - HATLEY DR	CHECKED WET WELL TO MONITOR HIGH LEVEL.	20.67	7.35	0.00	0.00	28.02
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446868A	12/06/24	12/11/24	CORW - LS2 - HATLEY DR	CHECKED PUMP. RESPONDED TO HIGH LEVEL. PUMP 2 HAD BLOWN IT'S START CAPACITORS. PICKED UP START CAPACITORS AND REPLACED. OBSERVED WET WELL LOWER AND PUMP SHUT OFF IN AUTO. TESTED PUMP AMP DRAW. CALLED SITE PRO AND VERIFIED EVERYTHING WORKING ON THEIR SIDE. 11PM START CAPACITOR BLEW AGAIN, TALKED OPERATOR THROUGH REPLACING.	1,112.29	624.84	172.50	0.00	1,909.63
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**LIFT STATION SUBTOTAL 2,296.15**

**WATER DISTRIBUTION**

439609A	10/01/24	11/19/24	IN DISTRICT ROLLINGWOOD	EXCAVATED & REPAIRED WATER MAIN. INSTRUCTED TO GET 6" HYMAX COUPLINGS FROM CORE AND MAIN FOR MAIN BREAK IN ROLLINGWOOD. BROUGHT 6" C900 FROM CENTRAL OFFICE. AFTER REPAIR, ASSISTED ROLLINGWOOD OFFICIALS WITH HANGING "BOIL WATER NOTICES" WHILE THEY REPRESSURIZED MAIN.	703.71	458.04	4,894.15	0.00	6,055.90
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**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: DECEMBER 2024**  
**CITY OF ROLLINGWOOD**

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
<b>WATER DISTRIBUTION</b>									
441059A	10/14/24	12/15/24	ROLLINGWOOD MUNICIPAL PAR	WATER SYSTEM WORK COMPLETE - ENCOUNTERED A STUCK VALVE CAP ON FLUSHING POINT HYDRANT - REPORTED TO MAINT	13.78	7.35	0.00	0.00	21.13
445263A	11/20/24	12/02/24	3308 GENTRY AVE	TOOK SPECIAL SAMPLE	55.13	29.40	0.00	0.00	84.53
445288A	11/20/24	12/02/24	100 KRISTY DR	TOOK SPECIAL SAMPLE BAC-T SAMPLE.	41.35	22.05	0.00	0.00	63.40
446765A	12/05/24	12/09/24	403 NIXON AVENUE	TROUBLESHOOT CONTROL PANEL. CALLED FOR HIGH LEVEL AND FOUND START CAPACITORS BAD CONTACTED MAINTENANCE FOR REPAIR/MONITORED WELL UNTIL REPAIRED.	632.42	279.30	0.00	0.00	911.72
446958A	12/09/24	12/18/24	IN DISTRICT ROLLINGWOOD	PURCHASED SUPPLIES- PURCHASED REAGENT FOR DISTRICT.	124.13	0.00	217.45	0.00	341.58
					<b>WATER DISTRIBUTION SUBTOTAL</b>				<b>7,478.26</b>
<b>LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS</b>					<b>3,617.33</b>	<b>1,679.40</b>	<b>20,216.36</b>	<b>2,060.04</b>	

**GRAND TOTAL** **27,573.13**



# Crossroads

utility services

2601 Forest Creek Dr  
Round Rock, TX 78665-1232

Statement #: 10747

Page 1

## Statement

**Month:** DECEMBER 2024  
**Client:** CITY OF ROLLINGWOOD  
**Statement Date:** 01/08/25

<u>Work Category</u>	<u>Amount</u>
BASIC SERVICE	\$14,915.00
GRINDER PUMP ISSUES	\$2,883.72
LIFT STATION	\$2,296.15
WATER DISTRIBUTION	\$7,478.26
<hr/> <hr/>	
<b>Total This Statement:</b>	<b>\$27,573.13</b>
<hr/> <hr/>	

# Invoice for Basic Service

## **Crossroads Utility Services**

2601 Forest Creek Dr.  
Round Rock, TX 78665  
Phone: 281-620-3986  
Fax:

**Client:**  
CITY OF ROLLINGWOOD

**Billing Cycle:**  
DECEMBER

Operations Fee - Wastewater System \$8,165.00

Operations Fee - Water System \$6,750.00

---

**Total BASIC SERVICE** **\$14,915.00**

### Crossroads Utility Services

Inv # 10747-3  
BCycle DECEMBER 2024  
SvrOrd# 446869  
Page # 1

Invoice Date: 01/08/25 Department: SANITARY  
District: CITY OF ROLLINGWOOD  
Location: 2403 BETTIS BLVD  
Reported By: GARZA CARLOS

Telephone Number:  
GRINDER PUMP ISSUES

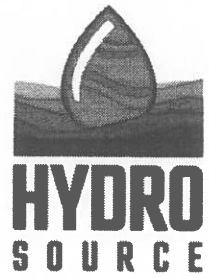
Date Completed: 12/20/24

**Description of Work Performed:**

GRINDER PUMP PROBLEM- HELPED JOSH LOCATE PANEL FOR REPAIR.

Description	Qty	Price	Amount
<b>Subcontract</b>			
HYDRO SOURCE 9831	1.00	2,060.0410	2,060.04
<b>Subcontract</b>			<b>2,060.04</b>
<b>Service Order Total:</b>			<b>2,060.04</b>

Hydro Source Services, Inc.  
14 Applegate Cir  
Round Rock, TX 78665 US  
+15125726188  
accounting@hydrosourcetx.com



# INVOICE

**BILL TO**  
CROSSROADS UTILITY  
SERVICES, LLC  
2601 FOREST CREEK DRIVE  
ROUND ROCK, TX 78665  
(512) 246-1400

**SHIP TO**  
CROSSROADS UTILITY  
SERVICES, LLC  
2601 FOREST CREEK DRIVE  
ROUND ROCK, TX 78665  
(512) 246-1400

**INVOICE #** 9831  
**DATE** 12/20/2024

**TRACKING NO.** 10177      **PO** 39046

ITEM	DESCRIPTION	QTY	EACH	EXTENDED
LABOR SERVICE CALL	CERTIFIED TECHNICIAN SERVICE CALL	1	607.50	607.50T
CTV2 - MUSHROOM VENT WITH ACTIVATED CARBON		1	86.00	86.00T
7094 - EQD INSERT, FEMALE (SIX PIN)		1	28.30	28.30T
3212 - CORD GRIP, 1/2 INCH NPT W/ O-RING		1	16.76	16.76T
7290 - PRESSURE SWITCH, ON/OFF W/ O-RINGS		1	73.12	73.12T
7291 - PRESSURE SWITCH, ALARM W/ O-RINGS		1	73.12	73.12T
7115 - FLG TERMINAL, 18 GA		7	1.24	8.68T
6203 - SEAL,		1	4.16	4.16T

ITEM	DESCRIPTION	QTY	EACH	EXTENDED
LEVEL SENSING HOUSING, EXTREME				
6202-2 - O- RING, CASTING 4.975 X 5.525, QTY-2		1	6.90	6.90T
3125 - LOCKNUT, 5/16, SS, QTY-3		1	3.95	3.95T
1260 - CORE CABLE ASSEMBLY, 7', HARDWIRED		1	260.67	260.67T
8203 - STATOR/LINER ASSY, EXTREME		1	99.05	99.05T
LABOR SERVICE CALL	CERTIFIED TECHNICIAN SERVICE CALL	0.25	202.50	50.63T
LABOR SERVICE CALL	CERTIFIED TECHNICIAN SERVICE CALL	1	135.00	135.00T
LABOR SERVICE CALL	CERTIFIED TECHNICIAN SERVICE CALL	2.50	135.00	337.50T

Work Order Title: 2403 Bettis Blvd, Austin, TX 78746 PO: 39046  
 OUT:WH831599 IN: WH628305 CALLOUT  
 Work Order Number: 10177  
 Work Order Description:

SUBTOTAL	1,791.34
TAX	0.00
TOTAL	1,791.34
BALANCE DUE	<b>\$1,791.34</b>

# Crossroads Utility Services

Inv # 10747-5  
BCycle DECEMBER 2024  
SvrOrd# 446868  
Page # 1

Invoice Date: 01/08/25 Department: ELECTRICAL TECH  
District: CITY OF ROLLINGWOOD  
Location: CORW - LS2 - HATLEY DR

Reported By: Telephone Number:  
Date Completed: 12/11/24 LIFT STATION

**Description of Work Performed:**

CHECKED PUMP. RESPONDED TO HIGH LEVEL. PUMP 2 HAD BLOWN IT'S START CAPACITORS. PICKED UP START CAPACITORS AND REPLACED. OBSERVED WET WELL LOWER AND PUMP SHUT OFF IN AUTO. TESTED PUMP AMP DRAW. CALLED SITE PRO AND VERIFIED EVERYTHING WORKING ON THEIR SIDE. 11PM START CAPACITOR BLEW AGAIN, TALKED OPERATOR THROUGH REPLACING.

Description	Qty	Price	Amount
<b>Material</b>			
360 INDUSTRIAL SUPPLY 66132	1.00	172.5000	172.50
<b>Material</b>			<b>172.50</b>
<b>Service Order Total:</b>			<b>172.50</b>

446868A

# Invoice



2211-B Denton Drive  
Austin, TX 78758

Date	Invoice #
12/6/2024	66132

P: 512-931-4360  
F: 512-494-4899

Bill To:

SERVIC, CROSSROADS UTILITY  
CROSSROADS UTILITY SERVICES  
2601 Forest Creek Dr  
Round Rock, TX 78665

Ship To:

39132

Customer P.O. Number	Rep	Terms	Ship Date
38947			12/6/2024

Quantity	Item Code	Description	Unit Price	Amount
5	11968 #3208	11968 189-227 MFD 330V	18.00	90.00T
3	12754 #3612	11968 12754 60 MFD 440V ROUND 12754	20.00	60.00T

Please Remit Payment To: **360 Industrial Supply**  
2211-B Denton Drive  
Austin, TX 78758

<b>Sales Tax: (0.0%)</b>	\$0.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$150.00



# Crossroads Utility Services

**Inv #** 10747-6  
**BCycle** DECEMBER 2024  
**SvrOrd#** 439609  
**Page #** 1

**Invoice Date:** 01/08/25      **Department:** EXCAVATIONS  
**District:** CITY OF ROLLINGWOOD  
**Location:** IN DISTRICT ROLLINGWOOD

**Reported By:**      **Telephone Number:**  
**Date Completed:** 11/19/24      WATER DISTRIBUTION

**Description of Work Performed:**

EXCAVATED & REPAIRED WATER MAIN. INSTRUCTED TO GET 6" HYMAX COUPLINGS FROM CORE AND MAIN FOR MAIN BREAK IN ROLLINGWOOD. BROUGHT 6" C900 FROM CENTRAL OFFICE. AFTER REPAIR, ASSISTED ROLLINGWOOD OFFICIALS WITH HANGING "BOIL WATER NOTICES" WHILE THEY REPRESSURIZED MAIN.

Description	Qty	Price	Amount
<b>Material</b>			
C&M V744795	1.00	1,156.6470	1,156.65
LOZADA 1923	1.00	3,737.5000	3,737.50
<b>Material</b>			<b>4,894.15</b>
<b>Service Order Total:</b>			<b>4,894.15</b>



# INVOICE

Invoice # V744795  
 Invoice Date 23. 4  
 Account # 134206  
 Sales Rep **MATTHEW DULOCK**  
 Phone # **512-990-8470**  
 Branch # **160** **Pflugerville, TX**  
 Total Amount Due **\$1,005.78**

1830 Craig Park Court  
 St. Louis, MO 63146

Remit To:  
 CORE & MAIN LP  
 PO BOX 28330  
 ST LOUIS, MO 63146

985 1 MB 0.622 E0051 I0082 D13458020156 S2 P10508602 0002:0002



CROSSROADS UTILITY SVCS LLC  
 2601 FOREST CREEK DR  
 ROUND ROCK TX 78665-1232

Shipped to:

CUSTOMER PICK-UP -

*439 609A*

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice #
10/01/24	10/01/24	37720				WILL CALL	V744795

Product Code	Description	Quantity			Price	UM	Extended Price
		Ordered	Shipped	B/O			
7442106560760031	421-06560760-031 6X8 CPLG EPXY 304SS B&N 6.56-7.60 OD	3	3		335.26000	EA	1,005.78

## Online ADVANTAGE™

- Manage billing online
- Reprint invoices
- Retrieve proof of deliveries

Be suspicious of emails requesting wire transfers or payments to Core & Main using updated remittance information. For tips about how to identify bad actors, visit [coreandmain.com/identifying-fraud](https://coreandmain.com/identifying-fraud).

Freight      Delivery      Handling      Restock      Misc.

Subtotal: **1,005.78**  
 Other: **0.00**  
 Tax: **0.00**  
 Invoice Total: **\$1,005.78**

Terms: NET 30  
 Ordered By: CHARLES

This transaction is governed by and subject to CORE & MAIN's standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: <https://coreandmain.com/terms-of-sale/>.

439609A

### INVOICE

Lozada Services LLC  
112 Oak Grove Cir  
Dale, TX 78616

gina@lozadaservicesllc.com  
(512) 736-9548



## Lozada Services LLC

**Bill to**

Crossroads Utility Services, LLC  
2601 Forest creek Dr  
Round Rock, TX 78665 US

**Ship to**

Crossroads Utility Services, LLC  
2601 Forest creek Dr  
Round Rock, TX 78665 US

**Invoice details**

Invoice no.: 1923  
Terms: Due on receipt  
Invoice date: 10/03/2024  
Due date: 10/03/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.	10/01/2024	Services	304 Vale Street - PO #37766 Received emergency phone call from Sergio. 6" water main broke due to company hitting pipe with excavator. Pipe was exposed, broke rock around the pipe. cleaned dirt underneath the pipe. Replaced with 2 - 6" top bolt w/6ft. 6" pipe C900. Rollingwood guys opened up water valves. pipe blew up, we pumped water out of the hole (Used Lozada Services LLC pump) 10" in front of the coupling. Dug around the pipe again, fixed with another top bolt coupling, 2ft 6" pipe C900. Rollingwood guys placed gravel around the pipe.	1	\$3,250.00	\$3,250.00

**Total \$3,250.00**

**Ways to pay**



**Overdue 10/03/2024**

**Note to customer**

PO#37766  
Rollingwood provided gravel

[View and pay](#)

# Crossroads Utility Services

Inv # 10747-7  
BCycle DECEMBER 2024  
SvrOrd# 446958  
Page # 1

Invoice Date: 01/08/25      Department: FACILITIES  
District: CITY OF ROLLINGWOOD  
Location: IN DISTRICT ROLLINGWOOD

Reported By:      Telephone Number:  
Date Completed: 12/18/24      WATER DISTRIBUTION

Description of Work Performed:  
PURCHASED SUPPLIES- PURCHASED REAGENT FOR DISTRICT.

Description	Qty	Price	Amount
<b>Material</b>			
USA BLUE BOOK INV00566282	1.00	217.4535	217.45
			<b>217.45</b>
		<b>Service Order Total:</b>	<b>217.45</b>



INVOICE

Remit To:
P.O. Box 9004
Gurnee, IL 60031-9004
TEL: (847) 689-3000
FAX: (847) 689-3001
TOLL FREE: 1-800-493-9876
F.E.I.N.: 75-2007383

Table with 2 columns: INVOICE NO., PAGE NO., CUSTOMER NO., DATE. Values: INV00566282, 1 of 1, 992857, 12/11/24

View online at: http://usabluebook.billtrust.com
Web Enrollment Token: LGW PDV SVV

BILL TO: 992857

SHIP TO: 992857-2

CROSSROADS UTILITY SERVICES
2601 Forest Creek Dr
Round Rock TX 78665
USA

CROSSROADS UTILITY SERVICES
1502 San Juan Dr
Austin TX 78733
USA

Ordered by: HAYDEN RAMSEY

Attention: Hayden Ramsey

Main invoice table with columns: CUSTOMER P.O. NO., SHIP DATE, SLP, TERMS, TAX CODE, SALES ORDER NO., W/H, FREIGHT, SHIP VIA, USA STOCK NO., DESCRIPTION, ORDERED, SHIPPED, BACKORDER, U/M, PRICE, PER, EXTENSION

THANK YOU for your business!
1.5% MONTHLY FINANCE CHARGE
ON AMOUNTS 30 DAYS PAST DUE
Discounts Apply to Merchandise Only

Summary table with columns: MERCHANDISE, MISCELLANEOUS, DISCOUNT, TAX, FREIGHT, TOTAL. Values: 177.00, 0.00, 0.00, 0.00, 12.09, 189.09

Should it become necessary to refer your unpaid balance to a collection agency, a collection fee, not to exceed 25% of the balance referred; plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Ensure Proper Credit to Your Account



\*\*\*\*IMPORTANT\*\*\*\*

Please include this customer #
on the face of your remittance check.

Summary table with columns: INVOICE NO., CUSTOMER NO., DATE, TOTAL. Values: INV00566282, 992857, 12/11/24, 189.09

CROSSROADS UTILITY SERVICES
2601 Forest Creek Dr
Round Rock TX 78665
USA

REMITTANCE ADDRESS

USABlueBook
P.O. Box 9004
Gurnee, IL 60031-9004





# OPERATOR'S REPORT

## City of Rollingwood



January 15, 2025



## MEMORANDUM

To: Ms. Ashley Wayman, City Administrator, City of Rollingwood  
From: Ben Ingallina, Crossroads Utility Services LLC  
Subject: Monthly Report  
Date: 01/08/25

### 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
- IV. **Drought Contingency Plan / Watering Restrictions**
  - a. Lake Travis Level –637.65 Current Storage 478,813 acre-feet (43.6% full) -.5% down from last month.
  - b. The City of Austin is currently in Stage 2 watering restrictions – (Started August 15<sup>th</sup> 2023)

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: 01/08/25

Lift Station 1 – Dellana Ln.

- Generator checked last week. Both pumps are in standby. No issues.

Lift Station 2 – Hatley Dr.

- Generator checked last week. Both pumps are in standby. No issues.

Lift Station 3 – Almarion Way

- Generator checked last week. Both pumps are in standby. No issues.

Lift Station 4- Rockway Cv.

- Generator checked last week. Both pumps are in standby. No issues.

Lift Station 5 – Vale Dr.

- Generator checked last week. Both pumps are in standby. No issues.

Lift Station 6 – Pleasant Cv.

- Generator checked last week. Both pumps are in standby. No issues.

Lift Station 7 – Nixon Dr.

- Generator checked last week. Both pumps are in standby. No issues.

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: **December 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	0.374	16	0.274	Total
2	0.369	17	0.336	Monthly
3	0.393	18	0.412	Purchase: 8.898
4	0.316	19	0.362	
5	0.376	20	0.237	Average
6	0.211	21	0.238	Daily: 0.287
7	0.213	22	0.238	
8	0.211	23	0.237	Maximum
9	0.314	24	0.239	Daily: 0.412
10	0.340	25	0.237	
11	0.329	26	0.335	Minimum
12	0.259	27	0.236	Daily: 0.211
13	0.259	28	0.236	
14	0.259	29	0.236	
15	0.259	30	0.281	
		31	0.282	

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>33</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: **December 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
Sun	1	136776	291.0	27140	83.0	374.0	0.374	2.3
Mon	2	137067	283.0	27223	86.0	369.0	0.369	2.7
Tue	3	137350	313.0	27309	80.0	393.0	0.393	2.7
Wed	4	137663	236.0	27389	80.0	316.0	0.316	2.7
Thu	5	137899	267.0	27469	109.0	376.0	0.376	2.5
Fri	6	138166	141.0	27578	70.0	211.0	0.211	2.3
Sat	7	138307	142.0	27648	71.0	213.0	0.213	2.5
Sun	8	138449	141.0	27719	70.0	211.0	0.211	2.7
Mon	9	138590	221.0	27789	93.0	314.0	0.314	2.5
Tue	10	138811	258.0	27882	82.0	340.0	0.340	2.6
Wed	11	139069	249.0	27964	80.0	329.0	0.329	2.5
Thu	12	139318	177.0	28044	82.0	259.0	0.259	2.3
Fri	13	139495	177.0	28126	82.0	259.0	0.259	2.2
Sat	14	139672	177.0	28208	82.0	259.0	0.259	2.4
Sun	15	139849	177.0	28290	82.0	259.0	0.259	2.6
Mon	16	140026	191.0	28372	83.0	274.0	0.274	2.4
Tue	17	140217	230.0	28455	106.0	336.0	0.336	2.2
Wed	18	140447	335.0	28561	77.0	412.0	0.412	2.2
Thu	19	140782	272.0	28638	90.0	362.0	0.362	2.6
Fri	20	141054	162.0	28728	75.0	237.0	0.237	2.6
Sat	21	141216	163.0	28803	75.0	238.0	0.238	2.6
Sun	22	141379	162.0	28878	76.0	238.0	0.238	2.2
Mon	23	141541	162.0	28954	75.0	237.0	0.237	2.2
Tue	24	141703	163.0	29029	76.0	239.0	0.239	2.4
Wed	25	141866	162.0	29105	75.0	237.0	0.237	2.5
Thu	26	142028	233.0	29180	102.0	335.0	0.335	2.4
Fri	27	142261	156.0	29282	80.0	236.0	0.236	2.0
Sat	28	142417	156.0	29362	80.0	236.0	0.236	2.4
Sun	29	142573	156.0	29442	80.0	236.0	0.236	2.4
Mon	30	142729	206.0	29522	75.0	281.0	0.281	2.6
Tue	31	142935	206.0	29597	76.0	282.0	0.282	2.6
Wed	1	143141		29673				
Total			6365.0	27140.0	2533.0	8898.0	8.9	
Avg.			205.3		81.7	287.0	0.287	2.4
Max.			335.0		109.0	412.0	0.412	2.7
Min.			141.0		70.0	211.0	0.211	2.0

Operator: \_\_\_\_\_

MASTER METER REPORT

DISTRICT: **City of Rollingwood**

MONTH: **December 2024**

LOCATION: **Hatley MM**

I.D. #: **2270016**

DAY	DATE	METER	SIZE	METER	SIZE	TOTAL
		No S/n	6"	#151074A	3"	FLOW
		A	TH GAL	B	TH GAL	TH GAL
Sun	1	92	0.0	7544	0.0	0.0
Mon	2	92	0.0	7544	0.0	0.0
Tue	3	92	0.0	7544	0.0	0.0
Wed	4	92	0.0	7544	0.0	0.0
Thu	5	92	0.0	7544	0.0	0.0
Fri	6	92	0.0	7544	0.0	0.0
Sat	7	92	0.0	7544	0.0	0.0
Sun	8	92	0.0	7544	0.0	0.0
Mon	9	92	0.0	7544	0.0	0.0
Tue	10	92	0.0	7544	0.0	0.0
Wed	11	92	0.0	7544	0.0	0.0
Thu	12	92	0.0	7544	0.0	0.0
Fri	13	92	0.0	7544	0.0	0.0
Sat	14	92	0.0	7544	0.0	0.0
Sun	15	92	0.0	7544	0.0	0.0
Mon	16	92	0.0	7544	0.0	0.0
Tue	17	92	0.0	7544	0.0	0.0
Wed	18	92	0.0	7544	0.0	0.0
Thu	19	92	0.0	7544	0.0	0.0
Fri	20	92	0.0	7544	0.0	0.0
Sat	21	92	0.0	7544	0.0	0.0
Sun	22	92	0.0	7544	0.0	0.0
Mon	23	92	0.0	7544	0.0	0.0
Tue	24	92	0.0	7544	0.0	0.0
Wed	25	92	0.0	7544	0.0	0.0
Thu	26	92	0.0	7544	0.0	0.0
Fri	27	92	0.0	7544	0.0	0.0
Sat	28	92	0.0	7544	0.0	0.0
Sun	29	92	0.0	7544	0.0	0.0
Mon	30	92	0.0	7544	0.0	0.0
Tue	31	92	0.0	7544	0.0	0.0
Wed	1	92		7544		
Total			0.0		0.0	0.0
Avg.			0.0		0.0	0.0
Max.			0.0		0.0	0.0
Min.			0.0		0.0	0.0

Operator: \_\_\_\_\_

MASTER METER REPORT

DISTRICT: **City of Rollingwood**

MONTH: **December 2024**

LOCATION: **Riley MM**

I.D. #: **2270016**

DAY	DATE	METER	SIZE	METER	SIZE	TOTAL
		No S/N	6"	No S/N	3"	FLOW
		A	TH GAL	B	TH GAL	TH GAL
Sun	1	3619	0.0	21519	0.0	0.0
Mon	2	3619	0.0	21519	0.0	0.0
Tue	3	3619	0.0	21519	0.0	0.0
Wed	4	3619	0.0	21519	0.0	0.0
Thu	5	3619	0.0	21519	0.0	0.0
Fri	6	3619	0.0	21519	0.0	0.0
Sat	7	3619	0.0	21519	0.0	0.0
Sun	8	3619	0.0	21519	0.0	0.0
Mon	9	3619	0.0	21519	0.0	0.0
Tue	10	3619	0.0	21519	0.0	0.0
Wed	11	3619	0.0	21519	0.0	0.0
Thu	12	3619	0.0	21519	0.0	0.0
Fri	13	3619	0.0	21519	0.0	0.0
Sat	14	3619	0.0	21519	0.0	0.0
Sun	15	3619	0.0	21519	0.0	0.0
Mon	16	3619	0.0	21519	0.0	0.0
Tue	17	3619	0.0	21519	0.0	0.0
Wed	18	3619	0.0	21519	0.0	0.0
Thu	19	3619	0.0	21519	0.0	0.0
Fri	20	3619	0.0	21519	0.0	0.0
Sat	21	3619	0.0	21519	0.0	0.0
Sun	22	3619	0.0	21519	0.0	0.0
Mon	23	3619	0.0	21519	0.0	0.0
Tue	24	3619	0.0	21519	0.0	0.0
Wed	25	3619	0.0	21519	0.0	0.0
Thu	26	3619	0.0	21519	0.0	0.0
Fri	27	3619	0.0	21519	0.0	0.0
Sat	28	3619	0.0	21519	0.0	0.0
Sun	29	3619	0.0	21519	0.0	0.0
Mon	30	3619	0.0	21519	0.0	0.0
Tue	31	3619	0.0	21519	0.0	0.0
Wed	1	3619		21519		
Total			0.0		0.0	0.0
Avg.			0.0		0.0	0.0
Max.			0.0		0.0	0.0
Min.			0.0		0.0	0.0

Operator: \_\_\_\_\_

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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 January 06, 2024

**Includes Activities and Services from November 23, 2024 to December 27, 2024**

### 1. Site Development Plans (Drainage) and RSDP Review

#### a. Drainage Plan Reviews

KFA Task No.	Project Address	Status	Date Returned
451	907 Ridgewood	Pool Review #2 - Returned	12/16
366	301 Inwood	Pool Review #1 – In Progress	-
438	4831 Timberline	Pool Review #1 – In Progress	-

#### b. Residential Stormwater Discharge Permit (RSDP)

KFA Task No.	Project Address	Status	Date Returned
-	-	-	-

#### c. Drainage Observation Inspections

KFA Task No.	Project Address	Status	Date Returned
	301 Pleasant		

### 2. Zoning Reviews for Site Development Plans

KFA Task No.	Project Address	Status	Date Returned
	4831 Timberline		

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**3. Plat Reviews**

KFA Task No.	Project Address	Status	Date Returned
-	-	-	-

**4. Right-of-Way Reviews**

KFA Task No.	Project Address	Status	Date Returned
967	4807 Timberline	Review #1 – Returned	12/05
949	201 Vale	Row 2 Review #2 – Approved	12/16
936	2803 Pickwick	ROW 2 Review #1 – Returned	12/16
967	203 Almarion	Review #1 – In Progress	-
968	208 Ashworth	Review #1 – In Progress	-
969	401 Inwood	Review #1 – In Progress	-



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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.	Project is in construction.  Finalizing easement documents and negotiations in progress.	
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.	Project is in construction.	
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).	Project is in construction.	

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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.
MS4 Compliance	Coordination with City staff on compliance with the Storm Water Management Permit for the 2024 calendar year.	MS4 application submitted to TCEQ 1/11/24. Pending TCEQ review and approval.	Setting up KFA and Rollingwood with their new CDX accounts.
Rollingwood Park Drainage Improvements	Coordination with City staff and IWS for the park detention pond and retaining wall improvements. Supporting review of submitted plans.	KFA performing a final review of the submitted plans received 8/27	
New Building Height Requirements	General advisement and support related to the building height requirements ordinance		

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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. Have not received any recent updates.

Regards,

K Friese + Associates, LLC.



January 2, 2025

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 January 2025:

1. Cost of Purchased Gas @ 14.73 PSIA.....	\$7.0668
2. Cost of Purchased Gas @ 14.65 PSIA.....	\$7.0284
3. Purchase/Sales Ratio.....	1.0102
4. Commodity Cost (Line 2 x Line 3).....	\$7.1001
5. Surcharge or Refund Factor.....	\$0.0000
6. Reconciliation Factor.....	(\$0.0143)
7. Revenue-associated Fees and Taxes.....	\$0.0000
8. Subtotal (Line 4 + Line 5 + Line 6 + Line 7).....	\$7.0858
9. Customer Rate Relief Component.....	\$1.1800
10. Cost of Gas (Line 8 + Line 9).....	<u>\$8.2658 / Mcf</u>
	<u>\$0.8266 / Ccf</u>

Billings using the cost of gas as determined above will begin with meters read on and after December 30, 2024 and end with meters read on and after January 28, 2025.

Sincerely,

*Lisa Wattinger*

Lisa Wattinger, Manager  
Gas Supply