

RESOLUTION NO.
2024-R-004

**A RESOLUTION OF THE VILLAGE OF VOLENTE, TEXAS,
RATIFYING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2024-
2025; FUNDING MUNICIPAL PURPOSES; AUTHORIZING
EXPENDITURES; FILING OF BUDGET; REPEALER;
SEVERABILITY; EFFECTIVE DATE; AND PROPER NOTICE.**

WHEREAS, the Village of Volente Village Council ("Village Council") seeks to enact and otherwise approve the Village of Volente's ("Village") budget for Fiscal Year 2024-2025; and

WHEREAS, the new fiscal year commences for the Village on October 1, 2024; and

WHEREAS, the Budget as adopted raises more total property taxes than last year's budget by \$23,273, which is a 7.9% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,672.70; and

WHEREAS, Local Government Code § 102.007 requires the Village ratify the Budget by a separate vote; and

WHEREAS, the Village Council finds that the proposed Budget is for legitimate municipal purposes, and complies with Texas Local Government Chapter 102; and

WHEREAS, pursuant to Texas Local Government Code § 51.001 the Village has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the Village and is necessary or proper for carrying out a power granted by law to the Village; and

WHEREAS, pursuant to Texas Local Government Code § 101.002, the Village Council may manage and control the finances of the municipality; and

WHEREAS, the Village Council finds that it is necessary and proper for the good government, peace or order of the Village to adopt an ordinance establishing a budget for the upcoming fiscal year; and

WHEREAS, the Village has satisfied all statutory requirements for public notices and public hearings regarding the attached budget (*Attachment "A"*).

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF VOLENTE, TEXAS, THAT:

1. FINDINGS OF FACT

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

2. ENACTMENT

The Village's budget for Fiscal Year 2024-2025 shall read in accordance with *Attachment "A"*, which is attached hereto and incorporated into this Resolution for all intents and purposes. That in compliance with the requirements of Section 102.007(c), Texas Local Government Code, the Village Council of the Village of Volente does hereby in all things ratify the property tax increase reflected in the Fiscal Year 2024-2025 Budget which will require raising more revenue from property taxes than in the Fiscal Year 2023-2024 Budget.

3. REPEALER

To the extent reasonably possible, resolutions are to be read together in harmony. However, all resolutions or parts thereof, that are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters regulated, herein.

4. SEVERABILITY

Should any of these clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

5. FILING OF THE BUDGET

The Village Secretary is hereby directed to file the budget on the website of the Village and in the Village's official records.

6. EFFECTIVE DATE

This Resolution shall be effective immediately upon passage and publication as provided for by law.

7. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, the 17th day of September 2024 by the following City Council of Volente roll call vote:

Mayor Pro Tem Ruff	<input checked="" type="checkbox"/>	For	<input type="checkbox"/>	against	<input type="checkbox"/>	abstain	<input type="checkbox"/>	absent
Council Member Metro	<input type="checkbox"/>	For	<input type="checkbox"/>	against	<input type="checkbox"/>	abstain	<input checked="" type="checkbox"/>	absent
Council Member Correll	<input checked="" type="checkbox"/>	For	<input type="checkbox"/>	against	<input type="checkbox"/>	abstain	<input type="checkbox"/>	absent
Council Member Peikert	<input checked="" type="checkbox"/>	For	<input type="checkbox"/>	against	<input type="checkbox"/>	abstain	<input type="checkbox"/>	absent

VILLAGE OF VOLENTE:



Thomas Blauvelt, Mayor

ATTEST:



Elizabeth Hedberg, City Secretary



Attachment "A"
Fiscal Year 2024-2025
Municipal Budget

Village of Volente Proposed Budget Details FY2025

Unaudited	Actuals	Original Budget FY2024	Projected Sept. 2024 Actuals	* Line Item Adjustment	Proposed Budget FY2025	Notes
Total Fund Balance at Beginning Period	(2,020,238)	(1,708,822)	(2,113,643)		(2,287,198)	
Ordinary Income/Expense						
Income						
Property Tax Rate per \$100 of Valuation	0.07	0.0723	0.0723		0.0791	
Property Valuation	358,137,651	374,923,896	374,923,896		372,115,437	Updated with actuals 8/6/2024
No-New-Revenue Tax Rate		0.0678				
Voter-Approval Tax Rate		0.0723			0.0791	
Proposed tax rate		0.0723			0.0791	
40000 · Property Tax Revenue						
40110 · Real Property Tax - Current Yr	243,713	271,070	271,300		294,343	
40120 · Real Property Tax Prior Yr	1239.43	0	-400.00		0	
40150 · Penalties & Interest						
Total 40000 · Property Tax Revenue	244,953	271,070	270,900	(170)	294,343	\$ 23,273.33
41000 · Sales Tax Revenue						
41110 · Mixed Beverage Sales Tax	11,096	10,000	4,715		4,715	
41120 · Sales & Use Taxes	127,801	115,000	82,000		82,000	
41130 · Sales & Use Tax Road Fund	127,801	115,000	82,000		82,000	
Total 41000 · Sales Tax Revenue	266,698	240,000	168,715	(71,285)	168,715	
42000 · Utility Franchise Fees						
42110 · Franchise Fees	32,593	30,000	30,000		30,000	
Total 42000 · Utility Franchise Fees	32,593	30,000	30,000	0	30,000	
43000 · Development Fees & Related						
43110 · Site Development Fees	250	250	0		800	
43115 · Commercial/MF Construction & Permits	0	1,500	1,100		1,500	
43120 · SF Building Fees & Permits	5,941	3,000	2,500		3,000	
43130 · Subdivision Fees	1,800	1,000	1,200		1,000	
43140 · Land Use Fees	2,500	2,000	200		600	
43150 · General Development Fees	4,050	2,500	3,000		2,500	
43155 · Handling Fees & Markup	5,280	4,500	5,000		4,500	
43160 · Variance Fee	1,000	1,500	4,000		5,000	
43170 · Parkland Fees			0		0	
Total 43000 · Development Fees & Related	20,821	16,250	17,000	750	18,900	
44000 · Grant Revenue						
44120 · Grants			0		0	
44130 · Noise Study						
Total 44000 · Grant Revenue	0	0	0	0	0	
45000 · Village Permits						
45010 · Short Term Rental License	150	750	150		1,000	Village push to have applicants apply for permits
45015 · STR License Renewal	0	1,500	0		2,000	
45025 · Sign Permit Fees						
Total 45000 · Village Permits	150	2,250	150	(2,100)	3,000	

* Line Item Adjustment to Original Budget

Village of Volente
Proposed Budget Details FY2025

	Unaudited		* Line Item	Proposed	Notes
	Actuals	Budget FY2024			
47000 - Investment Earning					
47110 - Savings account 3832166099	42,507	45,000	50,000		45,000
47120 - Interest Earned /Savs/MMA					
Total 47000 - Investment Earning	42,507	45,000	50,000	5,000	45,000
49000 - Other Income					
49130 - Other Misc. Income	117				
49135 - Motor Vehicle Fee- Child Safety	578		625		600
49150 - Open Records Requests	695	1,000	0		
49160 - Returned Check Charges	50				
Total 49000 - Other Income	1,440	1,000	625		600
Total Income	609,162	605,570	537,390	(68,180)	560,558

Village of Volente
Proposed Budget Details FY2025

Notes

Expense	Unaudited		Projected Sept. 2024 Actuals	* Line Item Adjustment	Proposed Budget FY2025	Notes
	Actuals FY2023	Original Budget FY2024				
50000 · Operations						
50100 · Office Supplies & Equipment						
50120 · Office Supplies - General	2,249	3,000	3,750		3,800	
50130 · Office Supplies printing	205	350	250		350	
50140 · Office Equipment Lease	3,424	3,500	3,492		3,500	
Total 50100 · Office Supplies & Equipment	5,878	6,850	7,492	642	7,850	
50200 · Postage and Shipping						
50220 · Postage	1,974	750	600		750	
Total 50200 · Postage and Shipping	1,974	750	600	(150)	750	
50300 · Communications & Internet						
50310 · Website Maintenance	600	600	700		570	Towncloud \$50/mth, pay up front in October and receive discount to \$570 annually.
50320 · Telephone & Internet	829	500	500		500	Spectrum \$40.00; no internet
50330 · Video Conferencing	474	500	700		700	Zoom \$150/yr, Vimeo Storage \$84/yr, REVClosed Cap \$20/mo
50350 · Domain Sites	250	1,400	1,600		1,600	Govoffice 250/yr: hostgater \$280/yr: Savvy Citizen \$69/month = \$1,358
50360 · Community Survey	850	2,000	4,000		2,000	Reduced survey budget from FY24, as we completed comp survey with ETS.
50380 · Cellular Phone Reimbursement	1,365	1,600	1,550		1,600	Staff and Mayor Cell Phone - \$45/month; averaged \$133 mo
Total 50300 · Communications & Internet	4,367	6,600	9,050	2,450	6,970	
50600 · Computer Services and Support						
50610 · Computer Software and Support	10,979	12,060	14,000		14,000	Adobe \$100/mo, DataNet cyber \$905/mo
50620 · Computer Hardware and Repairs	268	1,000			1,000	IT repairs
Total 50600 · Computer Services and Support	11,247	13,060	14,000	940	15,000	
50800 · Other Operating Expense						
50801 · Bank service charges	0	0			0	
50802 · Collections & Bad Debts	0	0			0	
50803 · Misc./Reimbursement	0	0	(0)		0	Tax rate \$380 x2, public hearings on ordinance changes and job postings 5@ \$150. All other rebillable
50804 · Advertising/Public Notices	1,776	1,510	1,000		1,000	
50805 · Books & Publications	0	500			500	
50806 · Dues, Fees, & Subscriptions	1,888	2,000	1,400		2,000	TML \$632, Muni Clerks \$100 x 2, ICMA \$680, TCMA \$290, Region 7 TCMA \$25, CAPCOG [this is only membership dues correct and the red is staff related?]
50808 · Insurance, Liab/workers comp	2,453	5,100	5,138		5,150	Risk Pool
50809 · Training & Ed - Council		1,000			1,000	

Village of Volente Proposed Budget Details FY2025

Unaudited	Actuals	Original Budget FY2024	Projected Sept. 2024 Actuals	* Line Item Adjustment	Proposed Budget FY2025	Notes
50810 · Travel Expense						
50811 · Travel - Hotel	1,978	2,500			2,000	Seminars
50812 · Mileage Reimbursement	631	1,000			500	Lacie Hale
50813 · Travel - Meals	35	1,000			1,000	
50814 · Travel - Taxi, tolls, parking			10		100	
Total 50810 · Travel Expense	2,645	4,500	10	(4,490)	3,600	
99100 · Reconciliation Discrepancies						
99102 · *Reconciliation Discrepancies	8,762	14,610	7,548	(7,062)	13,250	
Total 50800 · Other Operating Expense	32,229	41,870	38,690	(3,180)	43,620	
52000 · Municipal Court						
52120 · Municipal Court Expenditures		10,000	0		10,000	
Total 52000 · Municipal Court	0	10,000	0	(10,000)	10,000	
53000 · Facilities, Equip. & Furniture						
53100 · Facilities, Equip & Furn -Other						
53120 · Office Equipment & Furniture					0	Capital expenditure below
53130 · Electricity - Office and Row Lite	1,817	2,200	2,000		2,000	\$145/month for both
53140 · Facilities - Repairs & Maint	932	1,100	1,250		1,250	Cleaning \$79/mo + \$200
53150 · Building Security	995	1,020	1,050		1,080	ADT-\$89.93 per month
53160 · Pest Control	250					
53165 · Utilities -Water						
Total 53100 · Facilities, Equip & Furn -Other	3,994	4,320	4,300		4,330	
53200 · Facility and Equipment Rent						
53210 · Conference room rental (VFD & Dodd)	0	6,000	4,538		2,000	VFD is \$125 monthly. Adding \$500 for additional committee meetings @ \$25 per hour Lease \$2520 through May 31. This includes \$79 for cleaning listed in 53140, and \$175 per month for storage building listed in 53225. \$2266 x 8, then \$2342 x 4 \$175/mo
53220 · Office Space Lease	25,800	25,800	26,250		27,496	
53225 · Storage building	2,100	2,100	2,100		2,100	
Total 53200 · Facility and Equipment Rent	27,900	33,900	32,888	(1,012)	31,596	
55000 · Community Events	31,894	38,220	37,188	(1,032)	35,926	General Cleanup
55120 · Village Cleanup, other	120,100	75,000	(66,700)		75,000	Hillcountry news \$400/travis county \$460
55150 · Council Meetings & Workshop		500			500	2 public events + \$400 for decorations. Outstanding Citizen \$500. Plaques \$575.
55160 · Election Expense	808	1,000	1,131		1,150	Comp Plan and 2 others
55170 · Events						
55180 · Town Hall Meetings	574	2,000	800		3,075	
55180 · Community Events	65	750	0		750	
Total 55000 · Community Events	121,547	79,250	(66,769)	(145,019)	80,475	
57000 · Public Works						

* Line Item Adjustment to Original Budget

Village of Volente Proposed Budget Details FY2025

	Unaudited				Notes
	Actuals FY2023	Original Budget FY2024	Projected Sept. 2024 Actuals	* Line Item Adjustment	
57120 · ROW Herbicide	0	3,000	3,000		3,000
57121 · Mowing	892	3,500	2,500		4,500
57123 · Tree Trimming	0	15,000	25,000		15,000
57131 · Roads & Right of Way Maintenance	0	600	2,500		5,000
57135 · Drainage Maintenance	0				
57140 · Street Signs (New & Repairs)	7,098	12,000	7,500		15,000
57160 · Public Works - Professional services	6,560	15,000	2,500		10,000
57170 · Park Maintenance	0	600	1,000		8,000
Total 57000 · Public Works	14,550	49,100	44,400	(4,700)	60,500
58000 · Public Safety					
58XXX · Traffic Safety Engineering	0	5,000			0
58005 · Utilities for Water Tanks	500	500			10,000
58010 · Public Safety Equipment	3,000	3,000			0
Total 58000 · Public Safety	0	8,500	0	(8,500)	10,000
64000 · Outside Services					
64011 · Audit	7,000	45,000	14,000		8,000
64012 · Tax Collection	642	1,260	1,200		1,371
64014 · Special Consultant	0	15,000	500		0
64016 · Comp Plan Consultant	0	6,000	0		6,000
64017 · Granicus - STR Monitoring	4,760	4,760	4,779		4,800
64018 · Bookkeeping Service	6,445	7,100	7,600		10,000
64020 · Records Management	0	0	0		0
64022 · BCRUA Engineering consulting	0	0	0		0
64023 · BCRUA ILA cost recovery					
64100 · Development Costs					
64101 · Inspections	(441)		(1,000)		0
64102 · Plan Review (Engineer/Inspect)	(3,080)		(200)		0
64106 · Notifications	0				0
64108 · Rebillable Legal Costs	(393)		250		0
64110 · Rebillable Pre-app Mtg Cost (BV)	(1,600)		(900)		0
64120 · MyPermitNow	(0)	3,200	0		3,200
64197 · Engineering - BCRUA non Development	(94)				
64198 · Engineer/Inspection - Non-Reimb	6,100	3,000	0		3,000
Total 64100 · Development Costs	492	6,200	(1,850)		6,200
64400 · Legal Services					
64410 · City Attorney - General	40,414	45,000	18,500		40,000
64412 · City Attorney - BCRUA	62				0

* Line Item Adjustment to Original Budget

Village of Volente Proposed Budget Details FY2025

	Unaudited		Projected Sept. 2024 Actuals	* Line Item Adjustment	Proposed Budget FY2025	Notes
	Actuals FY2023	Original Budget FY2024				
64414 · City Attorney - FOIA	7,246	10,000	5,000		7,500	average monthly
64410 · Total City Attorney - General	47,722	55,000	23,500		47,500	
64451 · Attorney Litigation		50,000	84,142		150,000	average monthly
64470 · Legal Fees - Other						
64471 · Codification	2,605	2,500	2,031		2,500	The eCode Premium subscription is \$1,195 per year.
64475 · Special STR Projects (Consultant)	18,547	50,000	3,500		7,500	Short-term Rentals
Total 64470 · Legal Fees - Other	21,152	52,500	5,531		10,000	
Total 64400 · Legal Services	68,874	157,500	113,173		207,500	
Total 64000 · Outside Services	88,213	242,820	139,402	(103,418)	243,871	
65000 · Contract Labor						
65020 · Contract Labor - Other	14,268	10,000	2,272		10,000	Lacie Hale
65100 · Enforcement Costs						
65110 · Contract Police						
65120 · Code Compliance	3,320	50,000	2,440		25,000	TCSO - Off duty sheriff plus car. Lowered budget FY25 to 25K, as they have resource issues
Total 65100 · Enforcement Costs	694	45,000	12,410		25,000	Safebuild - average monthly
Total 65000 · Contract Labor	4,014	95,000	14,850		50,000	
65000 · Compensation and Benefits	18,282	105,000	17,122	(87,878)	60,000	
66100 · Salaries and Wages						
66110 · Employee wages						
66120 · Paid Time Off	123,741	187,900	110,000		192,525	City admin and City Secretary. Includes Health Stipend
66130 · Severance Pay	2,121		4,500		7,500	
66140 · Payroll Service Fees						
Total 66100 · Salaries and Wages	80	90	175		200	
66500 · Employee Related	125,942	187,990	114,675		200,225	
66520 · TMRS Retirement ER	38		60		55	\$4.58 monthly
66530 · Texas Unemployment Tax	18	40	300		250	
66540 · Social Security ER	7,803	11,650	7,000		10,000	
66550 · Medicare ER	1,825	2,730	1,800		2,730	
66560 · Training & Ed - Staff	1,375	3,000	4		3,000	City Sec training
Total 66500 · Employee Related	11,059	17,420	9,164		16,035	
Total 66000 · Compensation and Benefits	137,001	205,410	123,839	(81,571)	216,260	
Total Expense	443,715	780,170	333,872		760,652	
Net Ordinary Income/(Loss)	165,446	(174,600)	203,518	378,118	(200,094)	

Village of Volente
Proposed Budget Details FY2025

Notes

	Unaudited Actuals FY2023	Original Budget FY2024	Projected Sept. 2024 Actuals	* Line Item Adjustment	Proposed Budget FY2025
Other Income/Expense					
Other Income					
49000 · Other Income					
49160 · Returned Check Charges	0	0	0	0	0
Total 49000 · Other Income	0	0	0	0	0
Total Other Income	0	0	0	0	0
Other Expense					
70000 · Capital Outlay					
70110 · Cap Outlay Road Spec Rev Fund	(3,201)	81,250			350,000
70115 · Capital Outlay Road Maint Fund	74,757				
70130 · Capital Outlay Furn & Equipment	485	1,500			
701XX · Capital Outlay Parks			6,435		15,000
Total 70000 · Capital Outlay	72,041	82,750	6,435	(76,315)	365,000
80000 · Other Expense					
80050 · Penalties and Interest					
85000 · Grant Costs					
85040 · ARPA Grant Costs			23,528	(31,473)	51,472
Total 85000 · Grant Costs	0	55,000	23,528	(31,473)	51,472
86000 · Interfund Transfers					
86100 · Transfers In			0		0
86200 · Transfers Out			0		0
86400 · Transfer In - Annl Road Reserve			0		0
Total 86000 · Interfund Transfers	0	0	0		0
Total Other Expense and Capital Outlay	72,041	137,750	29,963	(107,788)	416,472
Net Other Income	(72,041)	(137,750)	(29,963)	107,788	(416,472)
Net Income - Increase/(Decrease) in Total Fund Balance	93,405	(312,350)	173,556	485,906	(616,566)

Road work planned.

Monument, Fence, Stone

Water Storage VFD, max of \$75,000 expenditure reported to ARPA.

FUNDS ROLL FORWARD

Committed Road Maint. Fund					
Beg Balance	(482,356)	(410,101)	(407,601)		(407,601)
+Transfer from General Fund		0	(0)		0
- Expenditures	74,757	0	0		350,000
Ending Balance	(407,601)	(410,101)	(407,601)		(57,601)
Special Revenue Road Fund					
Beg Balance	(507,951)	(454,438)	(638,953)		(720,953)
+ Sales & Use Road Tax	(127,801)	(90,000)	(82,000)		(82,000)
- Expenditures	(3,201)	81,250	0		0

SRF revenue

Road improvements

* Line Item Adjustment to Original Budget

Village of Volente
Proposed Budget Details FY2025

Notes

	Unaudited		* Line Item	Proposed	Budget FY2025
	Actuals	Budget FY2024			
	FY2023	Budget FY2024	Sept. 2024 Actuals	Adjustment	Budget FY2025
Ending Balance	(638,953)	(463,188)	(720,953)		(802,953)
Total Road Funds	(1,046,554)	(873,289)	(1,128,554)		(860,554)
General Fund (without restricted and committed)					
Beg Balance	(968,678)	(783,033)	(1,005,838)		(1,097,394)
(Income)/Loss	(93,405)	312,350	(173,556)		616,566
-Transfer to Special RevRoad Fund	131,002	8,750	82,000		82,000
-Transfer to committed Road Fund	(74,757)	0	0		(350,000)
Audit adjustment					
Ending Balance	(1,005,838)	(461,933)	(1,097,394)	0	(748,828)
Restricted Parkland Fund					
Beg Balance	(61,250)	(61,250)	(61,250)		(61,250)
(+/-) Activity	0	0	0		0
Ending Balance	(61,250)	(61,250)	(61,250)	0	(61,250)
Total Fund Balance at Beginning of Period	(2,020,238)	(1,708,822)	(2,113,643)		(2,287,198)
Total Fund Balance at Period End	(2,113,643)	(1,396,472)	(2,287,198)		(1,670,633)
Total General Fund at beginning of Period	(1,512,287)	(1,254,384)	(1,474,689)		(1,566,245)
Total General Fund at End of Period	(1,474,689)	(933,284)	(1,566,245)		(867,679)