ORDINANCE NO. 26060401

AN ORDINANCE OF THE CITY OF ROSEBUD, TEXAS, AMENDING ORDINANCE NO. 25082202 AND AMENDING THE 2025-2026 MUNICIPAL BUDGET OF THE CITY OF ROSEBUD, TEXAS, FOR THE 2025-2026 FISCAL YEAR BY APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS FOR ADDITIONAL OR DIFFERENT EXPENDITURES IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; PROVIDING FOR THE CORRECTION TO THE 2025-2026 MUNICIPAL BUDGET TO REFLECT AVAILABLE FUNDS TO FUND NECESSARY AND NEEDED EXPENDITURES TO SUPPORT THE ACTUAL NEEDS OF THE CITY; PROVIDING FOR AMENDMENT; EFFECTIVE DATE; AND OPEN MEETING CLAUSES.

WHEREAS, a proposed budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 for the City of Rosebud, Texas, (hereinafter the "City") was duly filed with the City Secretary, and was duly presented to the City Council by the Mayor;

WHEREAS, on August 22, 2025, the City Council for the City of Rosebud (hereinafter "City Council") unanimously approved and adopted Ordinance No. 25082202 adopting the City of Rosebud 2025-2026 Municipal Budget, and the City Council thereby appropriated funds according to the prospective perceived needs and revenues, which have changed during this fiscal year;

WHEREAS, Section 102.010 of the Texas Local Gov't. Code authorizes the City Council to make changes to the municipal budget for municipal purposes. The City Council desires and intends to adopt this Ordinance to amend the 2025-2026 Municipal Budget and to amend the ordinance adopting the 2025-2026 Municipal Budget for the purpose of amending the 2025-2026 Municipal Budget as provided in this Ordinance; and

WHEREAS, the City Council is authorized to make changes in and to the municipal budget for municipal purposes and the City Council finds that the adoption of the amended 2025-2026 Municipal Budget attached to this Ordinance as **Exhibit "A"** to be used to fund the expenditures and to reflect the actual needs of the City, which the City Council finds constitutes a valid municipal purpose under state law, and shall serve municipal purposes important and vital to the functioning of the City and to protect and preserve the general public health, safety, and welfare of the citizens of the City; and

WHEREAS, the City Council desires to amend the 2025-2026 Municipal Budget as provided in this Ordinance;

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

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

Section 2. **Appropriations.** The appropriations for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the support of the general government of the City of Rosebud, Texas, shall be amended as shown in **Exhibit "A."**

Section 3. **Budget Amendment.** The amendment, as shown in words and figures in **Exhibit "A"**, is hereby approved by the City Council as the 2025-2026 Municipal Budget in all aspects and adopted as an amendment to the City budget for the fiscal year October 1, 2025, through September 30, 2026.

Section 4. **Ratification of Actions**. All actions heretofore taken by the City Council, the Mayor, and the City Administrator with respect to the use of funds under the prior-approved 2025-2026 Municipal Budget, and the authorizations and any directions given to the City Administrator by the City Council or Mayor, are hereby confirmed, ratified, approved, and adopted by the City Council.

Section 5. **Amendment of Conflicting Ordinances**. Only ordinances, or parts of ordinances, that are in express conflict with this Ordinance are amended as expressly provided in this Ordinance. Prior ordinances pertaining to the adoption of the Budget and prior amendments amending the Budget are not affected by this Ordinance unless such ordinances conflict with this Ordinance.

Section 6. **Open Meetings**. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, *Chapt. 551, Tex. Gov't. Code*.

Section 7. **Effective Date**. This Ordinance shall be in force and effect from and after its passage on the date shown below.

PASSED AND APPROVED on this 4th day of June, 2026.

ATTEST: **THE CITY OF ROSEBUD, TEXAS**

Cynthia Gibbs, City Secretary

CITY OF ROSEBUD CORPORATE SEAL ROSEBUD, TEXAS

Marlene Zipperlen, Mayor

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

	Proposed		
	Oct '25 - Sep 26	Additions	Subtractions
Ordinary Income/Expense			
Franchise Taxes & Tax Revenues			
ATMOS Gas Franchise	13,000.00		
City Sales Tax Allocation	140,000.00		
Economic Development Sales Tax	70,550.00		
Franchise-Windstream	2,000.00		
Franchise Taxes - Other	50.00		
Texas Utilities Franchise-Oncor	23,000.00		
Waste Connect-Garbage Franchise	8,000.00		
Waste Connections - Commercial	1,200.00		
Water Fund Franchise	100,000.00		
Total Franchise Taxes & Tax Revenues	357,800.00		
Licenses and Permits			
Beer & Liquor Permit	500.00		
Building Permit	150.00		
Carnival Permit	0.00		
Demolition Permit	300.00		
Electrical Permit	100.00		
Fence Permit	100.00		
Fishing Permit	800.00		
Garage Sale Permit	50.00		
House Moving Permit	0.00		
Irrigation Permit	0.00		
New Building Permit	300.00		
Plumbing Permit	200.00		
Portable Building Permit	300.00		
Renovation Permit	800.00		
Roofing Permit	450.00		
Sign Permit	75.00		
Swimming Pool Permit	0.00		
Vendor's Permit	50.00		
Total Licenses and Permits	4,175.00		
Miscellaneous Income			
Accident Reports	50.00		
Caywood Rent	2,500.00		
City Hall - Office Rentals	2,000.00		
Code Inspector	0.00		
Copies & Fax	150.00		
Culverts/Gravel/Sand	0.00		
Dog Pound Fees	0.00		
EDC Contribution of CO	0.00		
EMS Contributions	0.00		
Event Center Rental	200.00		
Gymnasium Rentals	0.00		

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

Health Insurance Cost Recovery	0.00
Interest	25000.00
Law Enforce Training / State	1,700.00
Library Grants and Donations	4,500.00
Library Rental	3,000.00
Lot & Land Lease Revenue	1,500.00
Other Income	2,000.00
Parks - Donations	0.00
Parks - Events/Fundraisers	0.00
Penalties from Water Fund LC 5%	10,000.00
Sale of City Property/Lake water	175,000.00
Total Miscellaneous Income	227,600.00
Municipal Court Income	
199 · Municipal Court Income - City	60,000.00
199b · 199b-State Court Fees Collected	50,000.00
199c - Code Enforcement Fees	10,000.00
199e · 199e-Court-Judicial Improvement	131.00
199f · 199f-Court Security Fund-2	928.00
199g · 199g-Court Technology Fund-2	1,237.00
199k · Court Collection Fees	0.00
Total Municipal Court Income	122,296.00
Property Taxes	
Current Interest	1,200.00
Current Penalty	3,000.00
Current Taxes	442,000.00
Debt Service Tax	35,000.00
Delinquent Interest	10,000.00
Delinquent Penalty	7,500.00
Delinquent Taxes	25,000.00
Total Property Taxes	523,700.00
Total Income	1,235,571.00
Gross Profit	1,235,571.00
Expense	
100 · Administration	
101 · Salaries	122,872.00
101a · Contract Labor	3,000.00
101c · Janitorial Services Wages	6,000.00
102 · FICA	9,500.00
103 · Unemployment Tax	800.00
104 · Surety Bonds	0.00
105 · Tax Collections	1,068.00
106 · Appraisal Fees	13,100.00
107 · Errors & Omissions Insurance	2,526.00
108 · General Liability Insurance	710.00
108a - cyber liability insurance	750.00
109 · Building Insurance	1,220.00

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

					110 · Workers' Compensation Insurance	2,990.00	1500
					111 · Attorney Fees	20,000.00	15000
					112 · Advertising	0.00	
					113 · Election Expense	12,000.00	
					115 · Office Supplies	3,500.00	
					116 · Office Equipment Repair	2,000.00	
					117 · Postage	1,400.00	
					118 · Telephone	4,000.00	
					119 · Dues & Subscriptions	2,000.00	
					120 - Vehicle fuel & manintenance	8,000.00	3500
					121 - Lake water/ARPA	40,410.00	
					122 · Utilities	27,000.00	8000
					123 · Audit Expense	6,000.00	
					124- Engineering services	6,391.00	
					125 · Copies & Fax Expenses	2,200.00	
					126 · Miscellaneous	0.00	
					128 · Janitorial Supplies	3,000.00	
					129 · Vehicle Insurance	2,582.00	
					130 · Office Equipment	1,500.00	
					132 · Building Maintenance	4,500.00	2000
					133 - City Hall Improvement	0.00	
					134 - Website rennovation	0.00	
					134a - Web hosting	1,100.00	
					136 · Employee Insurance	30,000.00	
					137 · Travel & Training	4,000.00	
					139 · Pest Control	0.00	
					140 · Computer Software & Training	10,000.00	6000
					151 · TMRS Retirement	3,070.00	
					152 · EDC Sales Tax	70,550.00	
					154 · Redistricting	0.00	
					156 Server Upgrade	0.00	
					158 - Sewer plant proj $0.03 tax	35,000.00	
					159 - Debt int. vehicles	0.00	
					160 - CAPEX	0.00	20,000.00
					161 - Theft Dishonesty insurance	210.00	
				Total 100 · Administration		464,949.00	
				180 · Code Enforcement Expenses			
					181 · Wages	0.00	
					181a · Overtime	0.00	
					182 · FICA	0.00	
					183 · State Unemployment Tax	0.00	
					184 · TMRS Retirement	0.00	
					185 · Employee Insurance	0.00	
					186 · Workmans Comp	0.00	
					187 · Telephone	0.00	
					188a · Vehicle Insurance	0.00	
					188c · Uniforms	0.00	

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

					189 · Vehicle Repair	0.00	
					189a - Vehicle Lease	4,000.00	
					189c · Fuel	0.00	
					189f · Travel/Training	0.00	
					190 · Supplies	0.00	
					191 · Postage	0.00	
					192- building insurance	0.00	
					195 · Code Inspector	0.00	
					196 · Property Cleanup	0.00	
					197 · Structure Demolition	0.00	
				Total 180 · Code Enforcement Expenses		4,000.00	
				200 · Police Department Expenses			
					201 · Salaries - Police Chief	61,500.00	
					201a · Salaries - Police Officers	106,600.00	
					201b · Salaries - Holiday	8,400.00	
					201C · Salaries - Police Overtime	7,000.00	
					201d · Salaries - License Incentive	0.00	
					203 · FICA	12,625.00	
					204 · Unemployment Tax	500.00	
					206 · Advertising	0.00	
					207 · TMRS Retirement	4,100.00	
					209 · Building Insurance	1,220.00	
					210 · Workers' Compensation Insuranc	7,600.00	
					212 · Uniforms	3,000.00	
					213 · Vehicle Insurance	2,600.00	
					214 · Vehicle Fuel	12,000.00	
					215 · COPsync, Inc.	5,000.00	
					218 · Miscellaneous	0.00	
					219 · Telephone	3,500.00	
					220 · Travel & Training	1,500.00	
					222 · Police Equipment	6,600.00	2000
					223 · Office Supplies	1,000.00	
					225 · Law Officer Liability Insurance	2,250.00	
					228 · Radar Certification	400.00	
					231 · Vehicle Maintenance & Repair	7,000.00	2000
					232 · Employee Insurance	31,680.00	
					235 · Vehicle Purchase	32,000.00	
					238 Firearms	0.00	
					239 Ammo	2,000.00	
					240 Police Gear	3,000.00	
				Total 200 · Police Department Expenses		323,075.00	
				300 · Fire Department Expenses			
					301 · Gratuity	100.00	
					304 · Vehicle Fuel	800.00	
					305 · Vehicle Insurance	2,600.00	
					306 · VFD Workers' Compensation Insur	4,000.00	
					307 · Hose Replacement	500.00	2000

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

				308 · Travel & Training	2,500.00		
				309 · Equipment Purchase & Repairs	4,500.00	2000	
				311 · Utilities	8,900.00		3000
				312 · Department Expense	1,000.00		
				313 · Building Maintenance	9,000.00		
				314 · Safety Equipment	1,000.00		
				317 · Vehicle Purchase	0.00		
				318 · Inspection Fees	400.00		
				321 · Building Insurance	1,215.00		
				323 - Vehicle Main & Repair	3,500.00	3000	
				325 · Communications	500.00		
				326 · Capital Improvements - Fire	0.00		
				326a · Certification and Training	3,000.00		
				328 · EMS Contribution	600.00		
			Total 300 · Fire Department Expenses		44,115.00		
			400 · Public Works				
				401-1 · Salaries	61,500.00		
				401-2 · Overtime	6,000.00		
				401-3 · Salaries - Permanent P/T	0.00		
				403 · Unemployment Tax	430.00		
				404 · FICA	4,590.00		
				405 · TMRS Retirement	1,520.00		
				406 · Contract Labor	0.00		
				407 · Miscellaneous	150.00		
				409 · Building Insurance	1,215.00		
				410 · Workers' Compensation Insurance	3,400.00		
				411 · Fuel	8,000.00		
				412 · Uniforms	0.00		
				414 · Vehicle Insurance	2,600.00		
				416 · Equipment Purchase	4,000.00		
				416a · Grounds Equipment Purchase	12,314.00		
				419 · Safety Equipment	1,726.00		
				421 · Utilities - Public	4,500.00		
				422 · Building Maintenance	500.00		
				423 - Tool purchases	5,000.00	4000	
				424 · Culverts	0.00		
				425 · Chemicals	7,000.00	6000	
				427 · Mobile Equipment Insurance	1,950.00		
				428 · Street Material	15,000.00		
				430 · Vehicle Maintenance & Repair	4,500.00	2000	
				431 · Equipment Maintenance & Repair	5,500.00		
				432 · Employee Insurance	21,150.00		
				435 · Animal Control	500.00		
				436 · Travel & Training	0.00		
				439 · Street Lighting	65,000.00		12,500.00
				440 - Vehicle Purchase Lease	3,000.00		
				446 · Sign Replacement	1,000.00		

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

Total 400 · Public Works	242,045.00	
500 · Library Expense		
501-1 · Salaries	$34,650.00	
501-2 · Wages P/T &- Occasional Help	0.00	
502 · Workers' Compensation Insurance	680.00	500
503 · Unemployment Tax	240.00	
504 · FICA	2,600.00	
504a · Contract Labor	0.00	
505a · Programs and Materials	600.00	
505b · Library Books	1,000.00	
505c · Library Hospitality/ Promotion	400.00	
506a · Library Electonics/Computers	0.00	
506b · Library Dues & Memberships	2,500.00	
506e · Library Training and Travel	0.00	
507a · Utilties	11,000.00	
508 · Telephone	850.00	
511a · Repairs & Maintenance	500.00	
513 - Custodial	500.00	
514 · Office Supplies	750.00	
515 · TMRS Retirement	838.00	
516 · Employee Insurance	10,000.00	
517 - Building insurance	1,215.00	
Total 500 · Library Expense	68,323.00	
600 · Municipal Court Expenses		
601 · Salaries	32,800.00	
602 · FICA	2,510.00	
603 · Unemployment Tax	230.00	
604 · Office Supplies	400.00	
605 · Workers' Compensation Insurance	483.00	
607 · Telephone	580.00	
608 · Postage	200.00	
609 · Quarterly Court Fees	15,000.00	
609a · Office Equipment	500.00	
610 - Travel & Training	1500	
611a · Dues & Subscriptions	200.00	
612 - Collection Expenses	10,000.00	
613 a · Judicial Improvement/Training	1,000.00	
613 b · Court Technology Expenses	0.00	
613 c · Court Bldg & Security Expenses	0.00	
615 - Prosecutor	5,000.00	
618 · Computer Software	9,000.00	
619 · TMRS Retirement	0.00	
620 · Building Insurance	1,215.00	
620a · Insurance-Theft/Dishonesty	201.00	
620b - cyber liability insurance	750.00	
621 · Judge Fee	5,000.00	
622 · Recorder/Interpreters	0.00	

City of Rosebud
Amended General Fund Budget
Oct 2025 - Sept 2026

622a · Investigator/Witness	0.00
622b - Bailiff	500
623 · Employee Insurances	0.00
625 · Codification	0.00
Total 600 · Municipal Court Expenses	87,069.00
800 · - Parks	
802 · Repairs & Maintenance	500.00
805 · Electricity - Parks	12,000.00
807 · Park Water & Sewer	780.00
808 · Building Insurance	1,215.00
909 - Custodial	0.00
910 · Advertising/Promotion	0.00
911 · Recreation Events Expenses	0.00
915 · General Materials & Supplies	0.00
Total 800 · - Parks	14,495.00
Total Expense	1,248,071.00
Net Ordinary Income	-12,500.00
Other Income/Expense	
Grant Income - TPWD	0.00
Transfer from Water Fund	0.00
Total Other Income	0.00
Other Expense	
Grant Expense - TPWD	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-12,500.00

47500 47500

City of Rosebud
Amended Water Fund Budget
Oct 2025 - Sept 2026

	proposed		
	Oct 25- Sep 26	Additions	Subtractions
Ordinary Income/Expense			
Income			
Collection Receipts	950.00		
Connect Fees	4,500.00		
Donation Sr. Citizen's	0.00		
Franchise Fee - Garbage	10,000.00		
Interest	5,000.00		
Late Fees	6,000.00		
Out of Town User Fees	5,320.00		
Penalties 5 % Late Charges WSG	9,875.00		
Sewer Plant Project $0.3 cent Taxes	0.00		
Reconnect Fees	6,100.00		
Returned Check Fees	150.00		
Returned Checks	0.00		
Transfer Fees	150.00		
water meter replacement	0.00		
Water Sold	26,000.00		21000
Backflow Pre Install Permit	0.00		
Water/Sewer Taps	4,500.00		
WSG Billing			
Garbage Service Billed	240,000.00		40000
Sales Tax on Garbage Collection	16,500.00		
Sewer Service Billed	450,000.00		
Unapplied Payments	0.00		
Water Service Billed	500,000.00		
Total WSG Billing	1,206,500.00		
Total Income	1,285,045.00		
Gross Profit	1,285,045.00		
Expense			
701 · Salaries	165,400.00		
702 · Overtime	8,000.00		
703 · FICA	12,425.00		
704 · Unemployment Tax	2,000.00	1600	
705 · Workers' Compensation Insur.	7,000.00		
706 · General Liability Insurance	2,500.00	1790	
706a - cyber liability insurance	750.00		
707 · Building Insurance	1,220.00		
708 · License/Training	8,000.00		
709 - Theft /Dishonesty Insurance	210.00		
710 - Office Supplies	3,000.00		
712 · Billing Supplies	4,000.00		
714 · Vehicle Fuel	11,250.00		
718 · Equipment Rental	5,000.00		
720 · Inspection Fees & Permits	8,000.00		
721 · Equipment Purchase	78,930.00		
723 · Computer Software Update	5,000.00		
725 · Garbage Fees Payable	175,000.00		
726 - sleeve/clamps/valves/fittings	10,000.00		

City of Rosebud
Amended Water Fund Budget
Oct 2025 - Sept 2026

	proposed		
	Oct 25- Sep 26	Additions	Subtractions
731 - repairs-motors & pumps	10,000.00		
732 · Utilities	45,000.00		
733 - chemicals - other			
733 · Chemicals	30,000.00	23000	
733a · Chemicals-Testing	6,000.00		
735 · Reserve Capacity	24,310.00	16610	
736 · CTWSC Water Cost	270,000.00		
738 · Sewer Line Improvement	20,000.00		
738a - Sewer Plant Project $0.3 cent t	0.00		
739 · Water Line Improvement	20,000.00		
740 - Tool purchases	10,000.00		
741 - Safety Equipment	4,000.00		
744 · Brazos River Authority	11,100.00		
745 · Professional Services	150.00		
746b -Water- ACT solutions	24,000.00		
746d · Sewer- ACT	12,000.00		
747 · Miscellaneous	0.00		
749 · Lab Fees	13,000.00		
751 · Postage	3,500.00		
752 · Sewer Plant Maintenance	10,000.00		
760 - Polymer	3,000.00		
761- Engineering	10,000.00		
762 · Telephone	1,000.00		
763 - Transfer to General Fund	0.00		
764a - Vehicle Purchase	3,500.00		
764 · Vehicle Maintenance & Repair	3,000.00		
765 · Equipment Maint. & Repair	10,000.00		
766 · Uniforms	1,000.00		
767 · Employee Insurance	42,250.00		
768 · Sludge Disposal	30,000.00	18000	
769 - Vehicle insurance	2,600.00		
770 - Neptune Maintenance	3,200.00		
771 · Collection Fees	100.00		
773 · Penalties Trans to General Fund	10,000.00		
777 · Donation Sr. Citizen's Center	0.00		
780 · Texas Municipal Retirement	4,100.00		
782 · Surety Bonds	50.00		
783 · Audit Cost	6,000.00		
784 · Garbage Franchise to General	7,500.00		
789a · Water Franchise Tax	100,000.00		
790 - Water Meter Replacement	22,000.00		
791 · Water Tower Maintenance	5,000.00		
Total Expense	1,285,045.00		
Net Ordinary Income	0.00		
Grant Income: Sewer Plant - TWDB	0.00		
Grant Expense: Sewer Plant - TWDB	0.00		

City of Rosebud
Amended Water Fund Budget
Oct 2025 - Sept 2026

	proposed		
	Oct 25- Sep 26	Additions	Subtractions
Net Income TWDB Grant	0.00		
Net Income	0.00		
		61000	61000