

EXHIBIT A

Budget Amendment #1: General Fund-Fleet & Facilities Expenditures

Original Budget	\$ 0
Personnel Costs	\$ 469,655
Supplies & Materials	\$ 17,457
Maintenance & Repairs	\$ 29,203
Contractual Services	\$ 3,313
New Total Expenditure	\$ 519,628

This budget amendment will reallocate \$519,628 to the newly created Fleet & Facilities Department from Public Works (Parks, Admin, Building Maintenance, and Streets & Drainage). The amendment includes two newly created positions, Fleet & Facilities Manager and an Executive Admin Assistant position. The amendment also transfers some employee salaries previously budgeted in other departments due to transfers. The newly created positions are funded, this year, in part, by salary savings as shown in Amendment #5.

Budget Amendment #2: General Fund-Public Works-Parks Expenditures

FY 2024 Budget Book (Pages 149-154)

Original Budget	\$ 934,486
Operational Salary (101-18-19-5101)	\$ (43,275)
Social Security (101-18-19-5150)	\$ (3,300)
Retirement (101-18-19-5151)	\$ (5,800)
Group Insurance (101-18-19-5155)	\$ (12,700)
New Total Expenditure	\$ 869,411

A net reduction of \$65,075 in expenses. This budget amendment will reclass the Facilities & Grounds Superintendent position out of Parks Department into the newly created Fleet & Facilities Department as a Fleet & facilities Analyst to align with the reorganization chart.

EXHIBIT A

Budget Amendment #3: General Fund-Public Works-Admin Expenditures

FY 2024 Budget Book (Pages 149-154)

Original Budget	\$ 968,475
Operational Salary (101-18-10-5101)	\$ (38,437)
Social Security (101-18-10-5150)	\$ (2,937)
Retirement (101-18-10-5151)	\$ (5,217)
Group Insurance (101-18-10-5155)	\$ (3,409)
-New Total Expenditure	\$ 918,475

A net reduction of \$50,000. This budget amendment will reclass the Mechanic position out of Public Works Administration Department into the newly created Fleet & Facilities Department to align with the reorganization chart.

Budget Amendment #4: General Fund-Public Works-Building Maintenance Expenditures

FY 2024 Budget Book (Pages 149-154)

Original Budget	\$ 474,575
Personnel Costs (101-18-20)	\$ (253,630)
Supplies & Materials (101-18-20)	\$ (17,457)
Maintenance & Repairs (101-18-20)	\$ (29,203)
Contractual Services (101-18-20)	\$ (3,313)
New Total Expenditure	\$ 170,972

A net reduction of \$303,603. This budget amendment will reallocate the remaining available budget from the Public Works-Building Maintenance Department into the newly created Fleet & Facilities Department to align with the reorganization chart.

EXHIBIT A

Budget Amendment #5: General Fund-Public Works-Streets & Drainage Expenditures

FY 2024 Budget Book (Pages 149-151)

Original Budget	\$ 1,296,986
Operational Salary (101-18-15-5101)	\$ (79,350)
Social Security (101-18-15-5150)	\$ (6,100)
Retirement (101-18-15-5151)	\$ (10,800)
Group Insurance (101-18-15-5155)	\$ (4,700)
New Total Expenditure	\$ 1,196,036

A net reduction of \$100,950. This budget amendment will reallocate salary savings, due to vacant positions, into the newly created Fleet & Facilities Department to support newly created positions.

Summary:

Budget amendment #1 is an increase of \$519,628 and Budget amendments #2-5 are a reduction of \$519,628 with a total net \$0 impact.

EXHIBIT A

Budget Amendment #6: General Fund-Revenue

FY 2024 Budget Book (Pages 63-64)

Original Total Revenue Budget	\$ 16,808,664
Sale of Fixed Assets (101-00-00-4512)	\$ <u>178,000</u>
New Total Revenue	\$ 16,986,664

An increase in revenue due to proceeds from a sale of fixed assets of \$178,000. This budget amendment will increase revenue to offset the expenditures for proposed Budget Amendments 7 and 8, equaling \$178,000.

Budget Amendment #7: General Fund-Information Technology Expenditures

FY 2024 Budget Book (Pages 127-128)

Original Budget	\$ 722,042
Operational Salary (101-07-00-5101)	\$ 56,000
Social Security (101-07-00-5150)	\$ 4,300
Retirement (101-07-00-5151)	\$ 7,500
Group Insurance (101-07-00-5155)	\$ <u>2,200</u>
New Total Expenditure	\$ 792,042

An increase of \$70,000. This budget amendment will allocate funds for a newly reclassified GIS Analyst to GIS Manager position.

Budget Amendment #8: General Fund-Finance - Utility Customer Service Expenditures

FY 2024 Budget Book (Pages 121-124)

Original Budget	\$ 1,285,513
Office Rental (101-05-05-5402)	\$ 33,000
Capital Outlay (101-05-00-6000)	\$ <u>75,000</u>
New Total Expenditure	\$ 1,393,513

This is an increase of \$108,000. The above budget amendments will allocate the proceeds from the sale of fixed assets to cover expenditures related to the remodel of the downtown drive-thru location to support the relocation of the Utility Customer Service Department.

Summary:

Budget Amendment #6 is an increase in revenue of \$178,000 and amendments #7 & #8 are an increase in expenditure of \$178,000. A total net impact of \$0.

EXHIBIT A

Budget Amendment #9: General Fund-Library Expenditures

FY 2024 Budget Book (Pages 155-157)

Original Budget	\$ 884,571
Supplies (101-21-00-5201)	\$ 1,300
Books (101-21-00-5231)	\$ 3,000
Dues, Subscriptions, & Pub (101-21-00-5615)	\$ <u>2,300</u>
New Total Expenditure	\$ 891,171

This budget amendment will allocate funds from the Library Board Fund into the General Fund to cover additional expenditures resulting in a zero impact to the General Fund.

Budget Amendment #10: Library Board Fund Expenditures

FY 2024 Budget Book (Page 92)

Original Budget	\$ 17,500
Supplies (505-81-00-5201)	\$ 1,300
Books (505-81-00-5231)	\$ 3,000
Dues, Subscriptions, & Pub (505-81-00-5615)	\$ <u>2,300</u>
New Total Expenditure	\$ 24,100

An increase in expenses of \$6,600. The budget amendment will allocate funds to the General Fund, using available fund balance, to cover additional operating expenditures on the line item shown above.

Summary:

Budget amendment #9 is an increase in expense of \$6,600, while the revenue is received from the Library Board Fund in an amount of \$6,600 for a net impact of \$0 to the General Fund.

EXHIBIT A

Budget Amendment #11: General Fund – Police – Code Enforcement Expenditures

FY 2024 Budget Book (Pages 134-139)

Original Budget	\$ 102,063
Personnel Costs	\$ (56,600)
Supplies & Materials	\$ (3,000)
Maintenance & Repairs	\$ (2,250)
Contractual Services	\$ (15,600)
Other Charges	\$ (2,950)
New Total Expenditure	\$ 21,663

This is a decrease in expenditures of \$80,400. This budget amendment will reallocate the remaining available budget to Development Services – Building Inspections to align with the reorganization chart.

Budget Amendment #12: Development Services Fund – Building Inspections Expenditures

FY 2024 Budget Book (Page 80-82)

Original Budget	\$ 562,328
Personnel Costs	\$ 56,600
Supplies & Materials	\$ 3,000
Maintenance & Repairs	\$ 2,250
Contractual Services	\$ 15,600
Other Charges	\$ 2,950
New Total Expenditure	\$ 642,728

This is an increase in expenditures of \$80,400. This budget amendment will reallocate the remaining available budget from the General Fund – Police - Code Enforcement Department into Building Inspections to align with the reorganization chart.

Summary:

Budget amendment #11 is a decrease in expenditure of \$80,400 and amendment #12 is an increase in expenditure of \$80,400. A total net impact of \$0.

EXHIBIT A

Budget Amendment #13: Vehicle and Equipment Replacement Fund Expenditures

FY 2024 Budget Book (Pages 83-84)

Original Budget	\$ 1,804,068
Equipment (380-00-00-6010)	<u>\$ 120,000</u>
New Total Expenditure	\$ 1,924,068

This budget amendment is to appropriate phase one of adding security cameras to the parks to reduce vandalism, to protect city assets, as well as the public. Cameras would be placed in common areas as well as park entrances and exits. This budget amendment would be using the available fund balance meant for programs such as this.

Budget Amendment #14: Vehicle and Equipment Replacement Fund Balance

Vehicle and Equipment Replacement Fund Balance	
As of 03/31/2024	\$ 4,601,577
Equipment (380-00-00-6010)	<u>\$ (120,000)</u>
New Fund Balance	\$ 4,481,577

Summary:

Budget amendment #13 is an increase in expense of \$120,000 using available fund balance and budget amendment #14 shows the revised fund balance after being reduced by \$120,000.

Budget Amendment #15: Streets Maintenance Fund - Revenue

FY 2024 Budget Book (Page 100)

Original Budget	\$ 810,000
Sales Tax (110-00-00-4006)	<u>\$ 1,393,153</u>
New Total Revenue	\$ 2,203,153

This is an increase in revenue of \$1,393,153. This budget amendment will allocate anticipated revenue for the newly implemented street maintenance tax which went into effect April 2024. The amount of sales tax received by the Street Maintenance fund is 3/8 of 1 cent.

EXHIBIT A

Budget Amendment #16: Bastrop Economic Development Corp Fund – Revenue

FY 2024 Budget Book (Pages 85-86)

Original Budget	\$ 4,746,140
Sales Tax (601-00-00-4006)	<u>\$ (1,393,153)</u>
New Total Revenue	\$ 3,352,987

This is a decrease in revenue of \$1,393,153. This budget amendment will decrease revenue by \$1,393,153 because of the newly implemented street maintenance tax which went into effect April 2024. The amount of sales tax received by BEDC will now be 1/8 of 1 cent.

Budget Amendment #17: Bastrop Economic Development Corp Fund Expenditures

FY 2024 Budget Book (Pages 85-86)

Original Intergovernmental Budget	\$ 50,000
Main St Program Support (601-70-00-5596)	<u>\$ (25,000)</u>
New Intergovernmental Total Expenditure	\$ 25,000

This is a decrease of \$25,000 in expenses. This amendment would unallocate previously appropriated funds from Bastrop Economic Development Fund into the Hotel Occupancy Tax Fund in support of Main Street Programs.

Budget Amendment #18: Hotel Occupancy Tax Fund - Revenues

FY 2024 Budget Book (Page 78-79)

Original Intergovernmental Budget	\$ 50,000
BEDC Admin Services (501-00-00-4493)	<u>\$ (25,000)</u>
New Intergovernmental Total Revenue	\$ 25,000

This is a reduction in revenue of \$25,000. This amendment would unallocate previously appropriated funds from Bastrop Economic Development Fund into the Hotel Occupancy Tax Fund in support of Main Street Programs.

EXHIBIT A

Budget Amendment #19: Hotel Occupancy Tax Fund - Revenues

FY 2024 Budget Book (Page 78-79)

Original Motel/Hotel Tax (HOT) Revenue Budget	\$ 4,000,000
Motel/Hotel Tax Receipts (501-00-00-4007)	<u>\$ (750,000)</u>
New Motel/Hotel Tax Receipts Total Revenue	\$ 3,250,000

This is a reduction in revenue of \$750,000. This amendment would reduce the anticipated amount of Motel/Hotel tax receipts based on current data. This reduces HOT tax receipts budgeted number by 24% to align with trending HOT tax and sales tax actual receipts more closely.

Budget Amendment #20: Hotel Occupancy Tax Fund - Organizational Expenditures

FY 2024 Budget Book (Page 164-167)

Original Destination Marketing Corp (DMO) Budget	\$ 1,293,700
Destination Marketing Corp (501-80-00-5576)	<u>\$ (282,500)</u>
New DMO Total Expenditure	\$ 1,011,200

This is a reduction of \$282,5000 in expenditures. Visit Bastrop's contract states the City will target 35% of HOT revenue minus the provision of payment satisfying the City's outstanding debt secured by HOT funds. This amendment also includes a reduction of \$20,000 for special event funding, from \$75,000 to \$55,000. The revised annual contribution, which includes \$55,000 for special event funding, is \$1,011,200.

EXHIBIT A

Budget Amendment #21: Development Services Fund – Planning Expenditures

FY 2024 Budget Book (Page 80-82)

Original Budget	\$ 711,000
Professional Services (108-15-06-5505)	<u>\$ 137,000</u>
New Total Expenditure	\$ 848,000

This is an increase in expenditures of \$137,000. This budget amendment will allocate funds for Dial Development Services oversight of Valverde Phases 1 and 2 using available fund balance. The revenue, which would offset these expenditures, was received in FY 2023, so these dollars would be moved from Development Services Fund Balance. Previously, these amounts were assessed as part of Engineering in the General Fund. When Development Services was made a special revenue fund, these costs were to be included in an in-house staffer. However, we have been unsuccessful at recruitment.

Budget Amendment #22: Development Services Fund Balance

Development Services Fund Balance	
As of 03/31/2024	\$ 1,719,538
Professional Services (108-15-06-5505)	<u>\$ (137,000)</u>
New Fund Balance	\$ 1,582,538

Summary:

Budget amendment #21 is an increase in expense of \$137,000 using available fund balance and budget amendment #22 show the revised fund balance after being reduced by \$137,000.