



FISCAL YEAR
2023-24
ANNUAL
BUDGET



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INTRODUCTION

ANNUAL OPERATING BUDGET FY 2023-2024

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

John Kirkland, Mayor Pro-Tem-
 Jimmy Crouch-
 Cynthia Meyer-
 Cheryl Lee-
 Kevin Plunkett-

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$594,389 which is an 8.08% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$353,885”.

TAX RATE

Fiscal Year	Property Tax Rate	No-New-Revenue Tax Rate	No-New-Revenue M&O Tax Rate	Proposed M&O Tax Rate	Voter-Approval Tax Rate	Debt Rate
2023-2024	0.4994	0.4832	0.2985	0.3032	0.5051	0.1962
2022-2023	0.5128	0.4887	0.3166	0.3166	0.5238	0.1962

Municipal Debt Obligations - Principle & Interest

Tax Supported	Revenue Supported	Total
\$36,643,625	\$148,762,860	\$185,406,485

FY 2023 Budget Book Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bastrop
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

Executive Director

Community Profile



Known as the “Heart of the Lost Pines,” Bastrop, Texas, is a unique community that couples historic small-town charm with big-city amenities and an exceptional quality of life. The City covers approximately 9.4 square miles and is the county seat of Bastrop County. Bastrop is strategically and centrally located on State Highway 71, with convenient access to Austin-Bergstrom International Airport, and within an easy distance of three major metropolitan areas. With Austin just 30 miles to the west, Houston two hours southeast, and San Antonio one and a half hours to the southwest, Bastrop is in an advantageous position for cultural and economic development.

Embracing the Future

Today, this dynamic city is growing at an unprecedented pace. With a current population of approximately 11,690, Bastrop proudly preserves its historic past while embracing the challenges of modern-day growth and economic needs. The 2020 census showed the City of Bastrop’s population increased 34.2% from the previous census in 2010. It is estimated the City will have grown an additional 25% since 2020. The City has already outpaced the projected 2020 population of 9,383. The City has approximately 18 square miles under annexation agreements and an additional 145 square miles of extraterritorial jurisdiction. Industries are continuing to develop in and around the Bastrop area, creating a bigger demand for housing and retail. Austin was ranked fourth fastest growing metropolitan city with over 1M population, which will have a direct impact on the growth that Bastrop will experience throughout the next decade.

Experience

Bastrop's tranquil setting amid the natural beauty of Central Texas' Lost Pines region includes extensive Colorado River frontage and abundant outdoor recreational opportunities. The Colorado River runs through Bastrop and is perfect for kayaking, canoeing, and fishing. The El Camino Real Paddling Trail is about six miles long and runs from Fisherman's Park to a take-out point near Tahitian Village. During FY 2020, the city executed a lease agreement to a kayaking outfitter for use of a small portion of Fisherman's Park to enhance the use of this recreational asset. Bastrop was one of four inaugural cities certified by Texas Parks and Wildlife as a Bird City, along with Dallas, Houston, and Port Aransas.

Other nearby attractions include three golf courses, two state parks, a nature preserve, Lake Bastrop, and the world-renowned Hyatt Regency Lost Pines Resort, which draws many tourists from all over the world who were previously unaware of this charming town.

Annually, Bastrop plays host to numerous events, such as the Big Bang, Homecoming & Rodeo, Table on Main, Veteran's Day Car Show, Corvette Invasion, Bastrop Music Festival, Juneteenth Celebration, and Lost Pines Christmas, which includes a Lighted Parade, River of Lights, and Historic Homes Tour.

Downtown Bastrop is the soul of the community and features culinary delights from homestyle fare to fine dining, a distillery, breweries, a winery, gift shops, multiple live music venues and the Governor's office's new Music Friendly Community designation, and riverfront views, all nestled around a historic, and picturesque Main Street.

The City of Bastrop is proud to support three Cultural Assets that provide arts, culture, historical, and tourism-related offerings to the community. The Museum and Visitor Center of the Bastrop County Historical Society is an elegant journey into Bastrop's storied past and also serves as a Visitor Center, welcoming travelers and guests. The Bastrop Opera House produces live theater just like it was when it began in 1889, performing musicals, plays, Shakespeare, and concerts to sellout crowds of locals and visitors. The Lost Pines Art Center is a work of art in itself – the building was recognized in the Austin Business Journal's Commercial Real Estate awards and was awarded a substantial grant from ArtPlace, a national organization. The Art Center is home to a bustling art community and exposes all ages to world-class demonstrations and expositions.

Employment

As part of a greater metro area of more than 2 million people, Bastrop has experienced tremendous economic growth and is poised for future growth and development. Major area employers include Bastrop Independent School District, Hyatt Regency Lost Pines Resort, Bastrop County, MD Anderson Cancer Center, Walmart, Bastrop Federal Correction Institute, and H.E.B. Food Stores.

Education

Area students are served by Bastrop Independent School District, which has an enrollment of over 11,000. One of the largest geographically in the state of Texas, Bastrop ISD's boundary covers an area of nearly 450 square miles and includes the communities of Bastrop, Cedar Creek, Red Rock, Rockne, Paige, and vast rural areas of Bastrop County.

Area private and charter schools include Calvary Episcopal School serving children from Pre-K through 6th grade, Good Shepherd Lutheran School offering a faith-based education up to 4th grade, Founders Classical Academy and Compass Rose Harvest serving K through 12th grade.

Six colleges and universities are within an hour's drive of Bastrop: Austin Community College, University of Texas, St. Edward's University, Concordia University, Texas A&M, and Texas State University. The Art Institute of Austin relocated to Bastrop.

Public Safety

To say that the City of Bastrop is proud of its Police and Fire Departments would be a vast understatement. The community has experienced the hardship of multiple FEMA declared disasters in the last 10 years, but every time, our first responders have proven their dedication and excellence in their service. Bastrop's City Council has made significant investments in the Bastrop Fire Department, bringing in the city's first paid staff members in the past few years, investing in the City's first ladder truck, and continuing to support the needs of our growing city. The Fire Department was just successful in lowering the ISO rating of the city from 4 to 3, which is proof of the progress and excellence of the department and results in lowered insurance rates for residential and business properties. Bastrop Police Department continues to score highly in terms of diversity, fairness, response times, and commitment to community policing.

Population Overview



TOTAL POPULATION

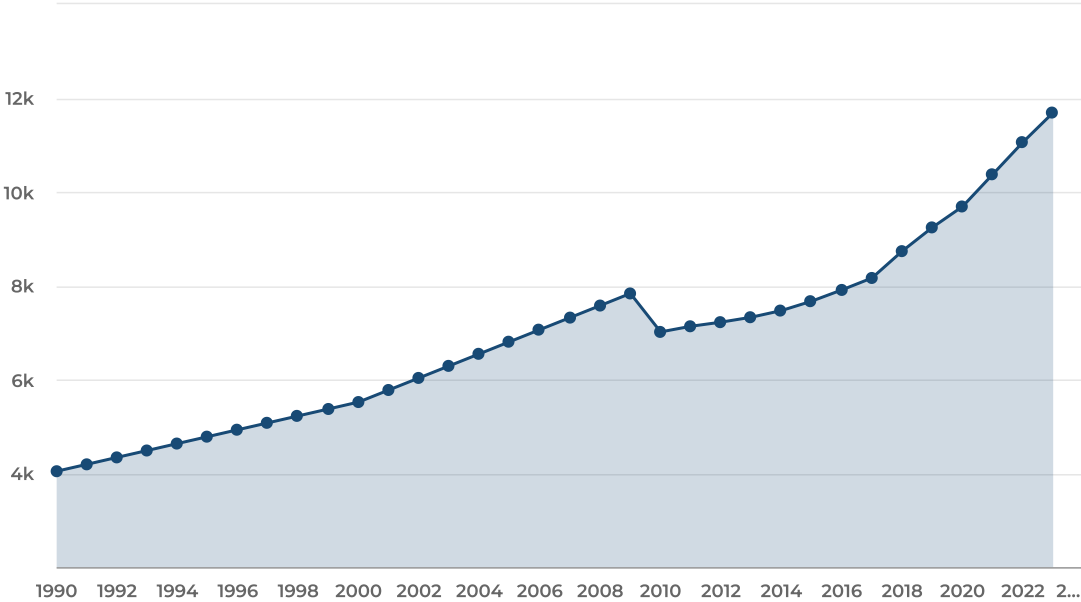
11,690

▲ **5.7%**
vs. 2022

GROWTH RANK

2 out of **1220**

Municipalities in Texas



* Data Source: Client entered data for year 2023



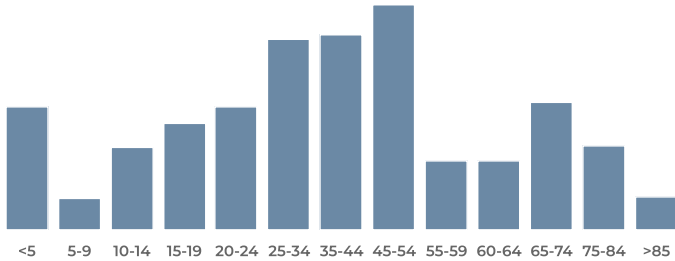
DAYTIME POPULATION

14,076

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

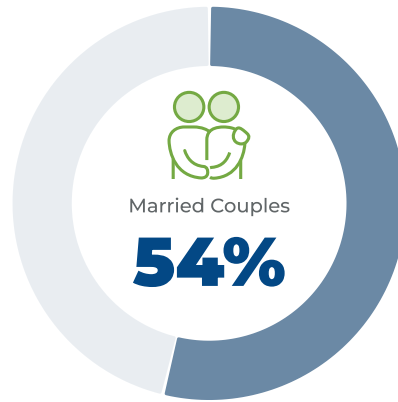
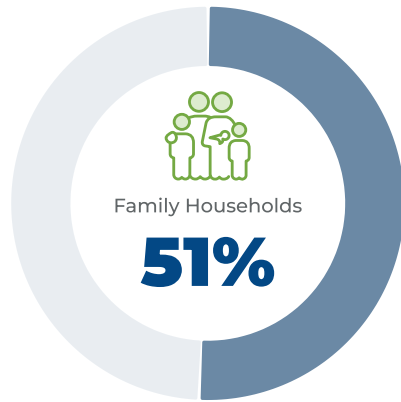
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

3,687

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 7%

higher than state average



▲ 19%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Median Income

69,074

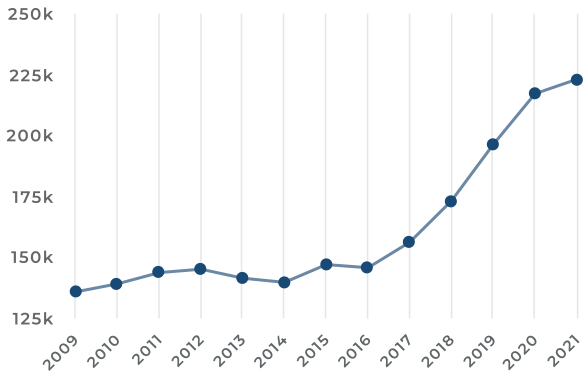
** Data Source: Bastrop, TX 2023*

Housing Overview



2021 MEDIAN HOME VALUE

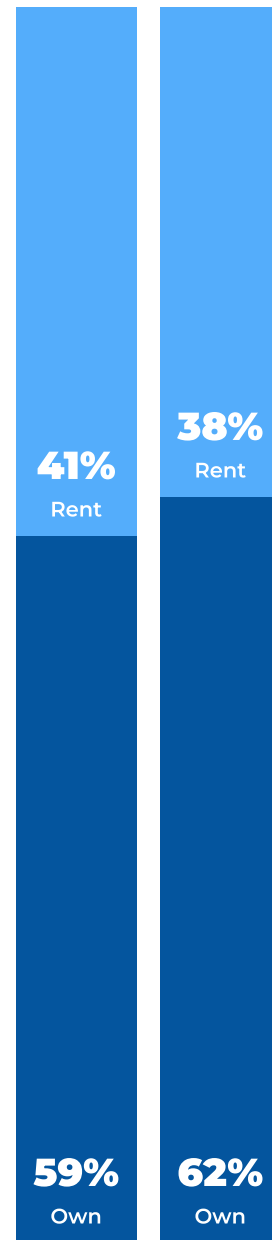
223,100



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

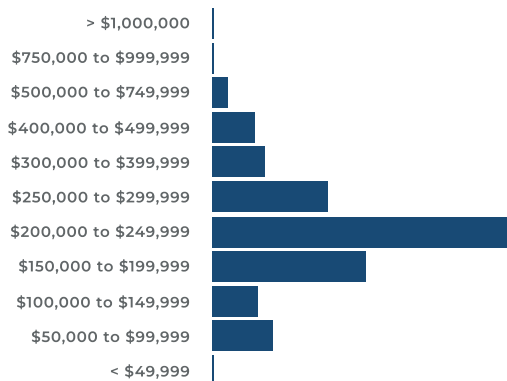
HOME OWNERS VS RENTERS

Bastrop State Avg.



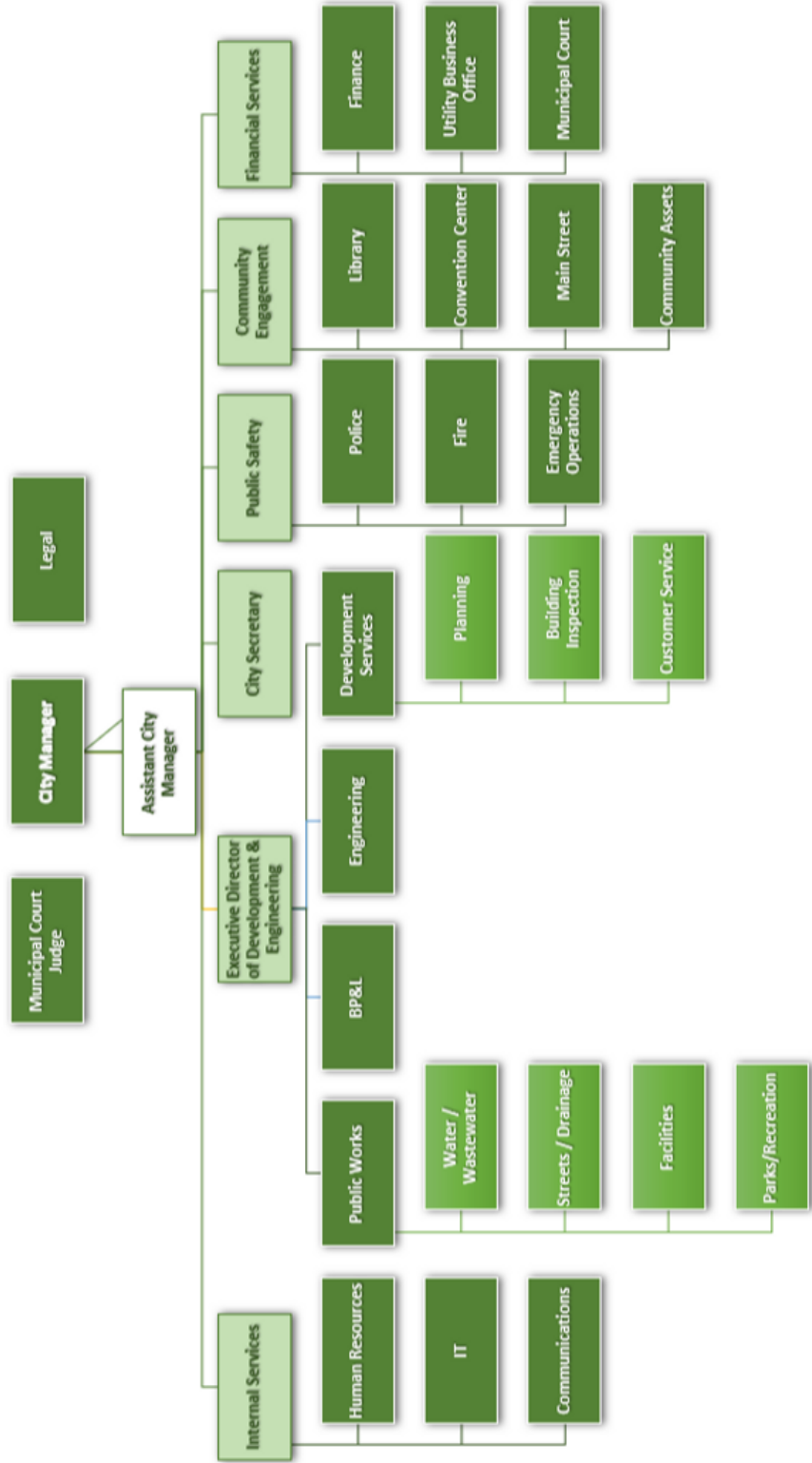
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

CITIZENS



CITY OF BASTROP ORGANIZATIONAL CHART

Fund Structure

Share Costs: The Enterprise Funds and the Hotel Occupancy Tax Fund transfer funds to the General Fund for the cost of shared functions including: Information Technology, Building Maintenance, Human Resources, Finance, City Manager, Community Engagement, Communications and City Council. This transfer is represented as a reduction in expenses with in the General Fund.



BUDGET OVERVIEW

Welcome to the FY 2024 Budget

The City Manager is pleased to present the Proposed FY 2024 Budget for the City of Bastrop. The proposed budget is the result of hard work from each city department, careful review, analysis, and organization by the Finance Department, and productive pre-budget work sessions with the City Council on April 19, and May 12 of this year.

The City Council's thoughtful feedback on potential capital projects, the Nine Focus Areas, and the fiscal forecast for the major operating funds is particularly appreciated. The City staff team worked to ensure that the Council's input was reflected in the proposed document.

This year we implemented a new citizen engagement platform called the Balancing Act. This platform allowed the citizens to weigh in on base budget increases, giving the City Manager and City Council data as they work through balancing the General Fund. The chart below depicts the average increases/decreases submitted through the simulation.

	Amount
Revenue	
Ad Valorem	\$25,017
Sales Tax	(\$4,278)
Expenditures	
Police Department - 2 additional officers	\$168,607
Fire Department - restructure with 1 additional firefighter	\$88,344
Cost of Living Adjustment (COLA)	\$26,107
Community Organizations/Event Support	(\$9,320)

Based on this feedback, the Police, Fire, and COLA were all included in this budget. The Ad Valorem tax revenue has increased in this budget, at a 1.6% increase over the No-new-revenue rate calculated from preliminary valuation amounts, but still lower than the current year's tax rate.

The theme of the FY 2023 budget was to improve our standing as an employer of choice, which means we ensure the competitiveness of the compensation package, aggressively recruit towards a diverse candidate pool, and are thoughtful about how we use in-house vs. contracted resources. This theme continues for FY 2024 as we are still seeing position vacancies due to employees leaving for better opportunities. At the time of this budget, there were 10 vacancies. This budget addresses some of the road blocks to recruitment, including retirement plans and wage levels. There is a 3% COLA and a 2.5% merit (STEP) increase included. In FY 2023, the City contributed a large one-time payment to Texas Municipal Retirement System (TMRS) to move the City closer to a plan change from 6% to 7% employee contribution with a 2:1 employer contribution. The proposed FY 2024 budget includes an 8% increase in retirement contributions, taking the employer contribution percentage to 13.5%. The City received a letter from TMRS in June of 2023, providing a contribution rate needed if the City were to elect a 7% contribution plan. This letter indicated that a 13.2% rate would be needed. This is great news for our employees and will allow the City to make a plan change effective January 1, 2024 with City Council approval making the leap to 7%.

This budget also puts emphasis on streets and drainage. This budget increases total staff in the streets and drainage division by two (2) additional full-time positions. The street maintenance amount of \$800,000 was moved into the General Fund operating expenditures and is being funded by recurring revenue. In FY 2023, this amount was funded out of one-time funds (excess fund balance). It was decided that this street maintenance expense should be supported by recurring revenue since it is a recurring expense. We were able to absorb this amount in the operating expenses due to the 380 reimbursement with Bastrop Retailers (Burluson Crossing) ending in FY 2023, which totaled approximately \$800k a year. Continuing with street rehabilitation, there are several bond funds that have, in total, \$5.6M allocated to street rehabilitation.

Long term street maintenance is a gargantuan problem facing many cities after decades of neglect or not allocating enough funds to maintain existing streets. The City of Bastrop is no different. This budget is taking the first step in making a street maintenance and repair allocation out of operating funds and not excess fund balance. A city cannot borrow its way into safe and well repaired streets via a Capital Improvement bond; no amount of tax increase would sustain a debt obligation that large.

Bastrop City Council

FOCUS AREAS

Communication

Support and enhance open two-way communication between the City and its residents and businesses.

Community Safety

Keep citizens, businesses, and visitors safe.

Economic Vitality

Create sustainability by leveraging tourism, infrastructure renewal, and investment; enhancing public/private partnerships; efficient planning and development processes; and fostering an inclusive and diverse environment that encourages entrepreneurial ventures.

Fiscal Responsibility

Prepare and manage budget; fiduciary responsibility.

Manage Growth

Maintain Bastrop's unique feel and character while meeting the needs of the population through facilitation of responsible development and redevelopment.

Multi-Modal Mobility

Improved mobility for all modes of transportation; manage traffic congestion.

Organizational Excellence

Continually improve operations to achieve greater efficiencies and effectiveness through improved customer service for residents and businesses.

Uniquely Bastrop

Maintain and enhance our historic community feel by leveraging the unique combination of community, parks, cultural and recreational assets that make Bastrop a special place to live and work.

Unique Environment

Continue beautification of natural areas, green spaces, and the river.



Capital Plan & FY 2024 Capital Budget

The City Council provided guidance on the five-year capital plan during work sessions held on April 19 and May 12, 2023, which resulted in the plan presented in the Capital Improvement section of this budget. The five-year capital plan is updated annually, as project scopes are refined and estimates are adjusted. The annual capital budget reflects the yearly appropriation as authorized by the City Council. The City plans for the long-term, while budgets are approved one year at a time.

There were several studies conducted during FY 2023 related to intersection improvements and a quiet zone. These studies provided an estimate for recommended improvements.

CO, Series 2024 Bond Issuance

The Capital Improvement Plan includes projects that will need to be funded through the issuance of debt. There is a proposed \$15,000,000 bond issuance included in the General Fund Debt Service Fiscal Forecast. The projects being considered for funding with this issuance are:

- Priority - Old Iron Bridge (\$15M) if the grant is not awarded (the match for the grant was part of the 2023 issuance)
- Secondary - Gills Branch (\$15M) if the grant is not awarded; Street Rehabilitation
- Street Rehabilitation - if both the above grants are awarded

The Capital Improvement Plan includes projects that will need to be funded through the issuance of debt. The large projects such as the Wastewater Treatment Plant and the Water Plant are multiyear projects. The Finance Department along with our Financial Advisor use a rate model and project the issuance of bonds only as we need the funds. This spreads out the impact on rates and allows development to contribute more to the project. We have seen a significant increase in project costs just within the last year. As these projects are bid, this rate model will be updated and projected rate increases will be brought to City Council. There is a proposed \$36,845,000 bond issuance included in the Water/Wastewater Debt Service Fund Fiscal Forecast. The projects included in this issuance are:

PROJECTS	EST. AMT
XS Ranch Water Plant - Construction	\$16,050,000
WWTP#3 Phase 2 - Construction	\$8,395,000
Transfer Lift Station & Force Main - Construction	\$3,900,000
1 MG Elevated Storage Tank (east of 969) - Construction	\$8,500,000

Fiscal Forecast

There are important assumptions driving both the General Fund fiscal forecast and the proposed FY 2024 General Fund budget. Those assumptions include

- Increased property tax burden for operations and maintenance for the average Bastrop property owner by 2.55%, which will still result in an approximate reduction in the nominal tax rate of 4 cents per 100 dollar valuation. All future years are using estimated no-new-revenue rate.
- Five percent annual sales tax growth
- City-wide adjustment to the pay scale is 3% (an additional 2.5% step increase on anniversary). All future years are at 3.5% total.
- Significant steps toward achieving a 7% employee contribution plan, keeping the 2 to 1 employer match to the Texas Municipal Retirement System by increasing retirement employer contributions by 8%. No additional increases in future years.
- The City was given a rate pass for health benefit costs in FY 2024. All future years assume a 5% increase.

The General Fund is projected to be structurally balanced for each of the next five years, which means recurring revenues exceed recurring expenses for each of those years. The general fund is also projected to meet the 25% fund balance reserve requirement for each of those years.

The Debt Service Fund is forecasted to have a slight increase in the property tax rate for debt service in FY 2025, with a plan to issue debt based on available capacity within this debt rate to fund much needed street and drainage projects. The forecast shows a \$15M issue in FY 2024 and another \$9M in FY 2027.

The Water/Wastewater Fund is projected to fall below fund balance policy requirements in FY 2024. This reflects a focus on keeping rates and debt as low as possible while still adequately funding significant capital projects. The fund is structurally balanced, as the reduced fund balance is the result of significant cash funding for capital projects in FY 2023 and FY 2024. A base water rate increase of \$5 is proposed for FY 2024 and FY 2025.

The Bastrop Power and Light Fund is projected to be structurally balanced for each of the next five years. The transfer to the General Fund is reduced for each of the five years even with cash funding capital projects. The forecast shows the fund staying over the 35% reserve fund balance requirement.

The Hotel Occupancy Tax Fund reflects additional expenses for more adequate staff support for the Convention Center and other tourist related operations and maintenance activities. The assumption made for Community Asset Funding is that FY 2023 funding levels will continue through the end of the forecasted years. The fund is projected to exceed the fund balance reserve requirement of 50% for each of the forecasted years.

The Type B Fund forecast indicates significant reserves initially, but with the cash outlay proposed for projects, the fund shows a negative working capital in FY 2025. This will continue to get updated and the decision will have to be made to possibly debt fund some of the capital projects earmarked for Type B funding.

Proposed Fee Changes

General Fund

In preparation of the budget, all fee schedules were reviewed. There are no general fee changes being proposed.

Water/Wastewater Fund

The water base rate fee of 1.5" meters and greater is being increased. This is explained further in the Water/Wastewater Fund pages. There is also a water base fee increase of \$5.00.

Development Services Fund

Various Building Regulation fees were updated and are red-lined in the Master Fee Schedule attached as a part of this budget document. There is the addition of a Plan Review fee for commercial and residential, and increase in the inspection and reinspection fees. Now that this department has brought building inspection and review in-house, these fee updates are to make sure we are covering all of our costs. There is a new fee added for a Short-Term Rental registration. This is important for public safety reasons, making sure we know where visitors might be staying during an emergency event.

Total Burden on Taxpayer

The chart below reflects the total amount of increase on the average taxpayer.

Description	Annual Amount
Ad Valorem (Average Taxable Homestead)	\$128.00
Water Base Fee	\$5.00
Solid Waste (Residential service & recycling)	<u>\$0.00</u>
TOTAL	\$133.00

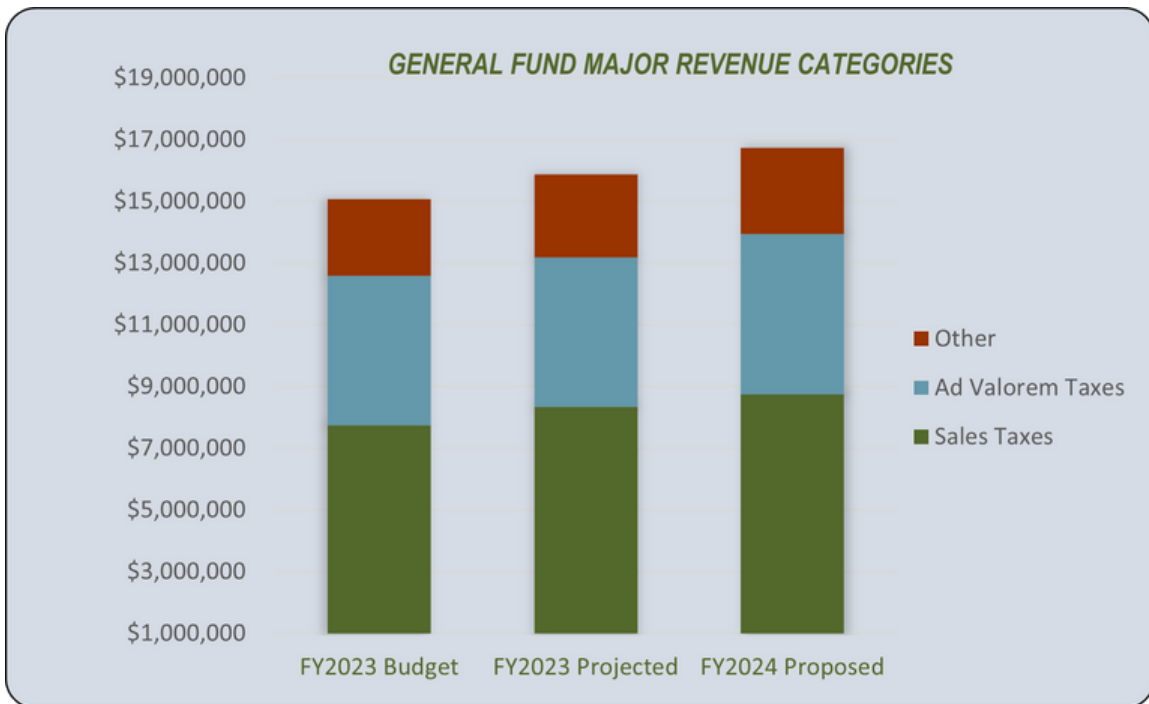
FY 2024 Budget in Brief

All Funds

The City of Bastrop is proposing \$74,490,890 of revenue in FY 2024, which represents a 18.4% increase over the FY 2023 budget amount of \$62,906,072. Budgeted operating expenditures are proposed to increase by 20.4% to \$121,916,193 in FY 2024.

General Fund

The City of Bastrop is proposing \$16,808,664 of revenue in FY 2024, which represents a 5.8% increase over the FY 2023 projected amount of \$15,880,876 and 11.5% over the FY 2023 budgeted amount. Budgeted operating expenditures (less transfers and lump sum payments) are proposed to increase by 13.3% to \$16,756,969 (transfers add an additional \$933,500 but these are from one-time funds available) in FY 2024. The street maintenance amount is classified as a transfer out (\$800,000) but is being included as an operating expenditure for purposes of balancing the fund. The expense is an annual cost that must be considered when balancing the General Fund. It will be transferred to the Street Maintenance Fund as an accounting function. We have removed the Development Service amounts for FY 2023 for comparison purposes. You will see their departments' totals on their fund summary page.



Total General Fund budgeted revenue increased by \$1,732,149 from budgeted FY 2023. The table below reflects the growth in revenue for the major revenue sources indicated in the above table.

Revenue growth by Major Revenue Sources

Source	Total Increase
Sales Tax	\$998,230
Ad Valorem Taxes	\$421,254
Sanitation Revenue	\$100,000
Interest	\$205,000
Other	<u>\$7,665</u>
Total Revenue Increase	\$1,732,149

Property Tax Increase

Property Tax budgeted revenues are increasing by \$735,286 with \$421,939 of this reflected in the General Fund. The remaining \$313,347 is reflected in the General Fund Debt Service Fund. Of the total increase, \$353,885 or 48% is the result of properties being added to the tax base as the result of new development.

Of the total property tax revenue increase, \$381,401 or 52% is the result of the increase of appraisals on property that existed on the tax rolls prior to tax year 2023 and all benefiting the Debt Service Fund.

Ad Valorem Tax Forecast

The City anticipates the Ad Valorem tax roll to grow over the next few years based on the current development activity. Some new development over the next several years includes Pecan Park commercial, Bastrop Groves residential and commercial, Burleson Crossing East, ValVerde residential, and Pearl River mixed use development. There are many other infill projects that are being discussed which are anticipated in future tax rolls. The City takes a conservative approach when projecting Ad Valorem tax by using the "lower value" provided by Bastrop Central Appraisal District, of the properties that are still classified as "under review" by the Appraisal Review Board at the time of certification.

Appraisal Process

Ad Valorem (Property) Taxes attach as an enforceable lien on property as of January 1st of each year. The City's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Bastrop County Central Appraisal District at 100% of the estimated market value and certified by the Appraisal Review Board. The assessed taxable value of the tax roll on January 1, 2023, upon which the tax levy is based. The City is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general government services, including the payment of principal and interest on general obligation long-term debt.

Taxes are due by January 31st, following the October 1st levy date and are considered delinquent after January 31st of each year. Based upon historical collection trends, current tax collections are estimated to be 99% of the levy and will generate \$8,575,941 in revenue, which includes \$701,894 of frozen tax levy. This is revenue for both the General Fund and the Debt Service Fund.

In Texas, county-wide central appraisal districts are required to assess all property within the appraisal district based on 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraised values.



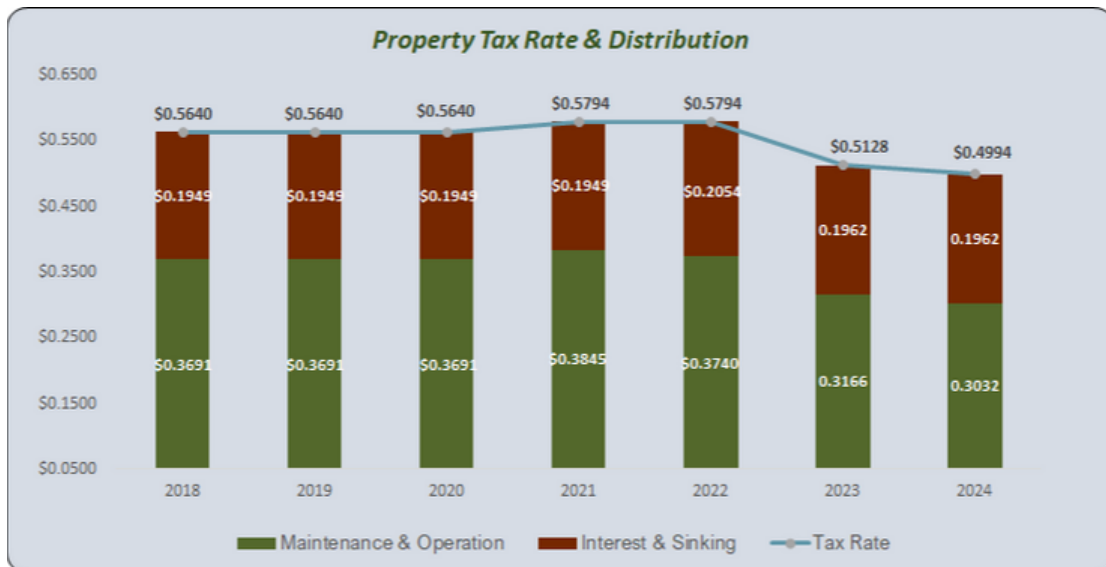
Property Tax Rate

This budget reflects a decrease in the nominal tax rate (total rate reflected on the tax notice) for FY 2024.

	FY 2023	FY 2024
O & M Rate	\$0.3166	\$0.3032
I & S Rate (Debt)	\$0.1962	\$0.1962
Total	\$0.5128	\$0.4994

The Operations and Maintenance (O&M) tax rate is decreasing from \$0.3166 down to \$0.3032. State law defines a "No-New-Revenue (NNR) rate" as the rate that would generate no new revenue from the existing tax base. State law limits the amount of new revenue from appraisal increases to 3.5% without voter approval. The voter approval O&M rate is \$0.3089. This FY 2024 budget is based on an O&M tax rate of \$0.3032 which is 1.6% over the NNR O&M tax rate.

The Interest and Sinking rate has not changed from the FY 2023 rate of \$0.1962. The proposed budget includes the issuance of debt of approximately \$15M for bridge, street, and drainage improvements. These projects are described further in the capital budget section.



Tax Burden

The City of Bastrop property tax burden on the owner of the average-valued home in Bastrop is:

Average Taxable Homestead Value

	FY 2023	FY 2024
Avg. Value	\$255,713	\$288,371
O & M Rate	\$0.3166	\$0.3032
I & S (Debt) Rate	\$0.1962	\$0.1962

Amt paid O&M	\$810	\$874
Amt paid I&S	<u>\$502</u>	<u>\$566</u>
Total paid	\$1,312	\$1,440

This is an increase of \$128.

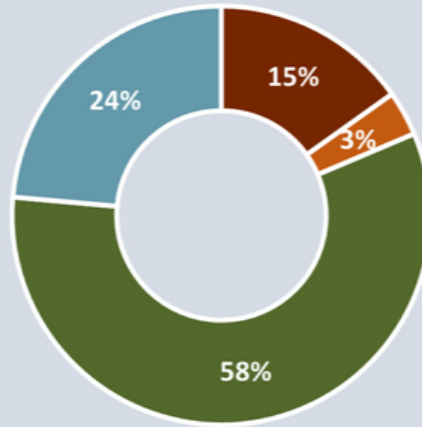
All Jurisdictions Tax Burden

For FY 2023, the percentage of total property tax owed by the owner of the average valued home to the City of Bastrop was 23.6%.

Total Tax Burden, by Taxing Entity

ENTITY	RATE	%
City of Bastrop	\$0.5128	23.6
Bastrop County	\$0.3294	15.2
BISD	\$1.2556	57.7
County Roads	\$0.0752	3.5
TOTAL	\$2.173	100.0

Tax Burden by Taxing Entity



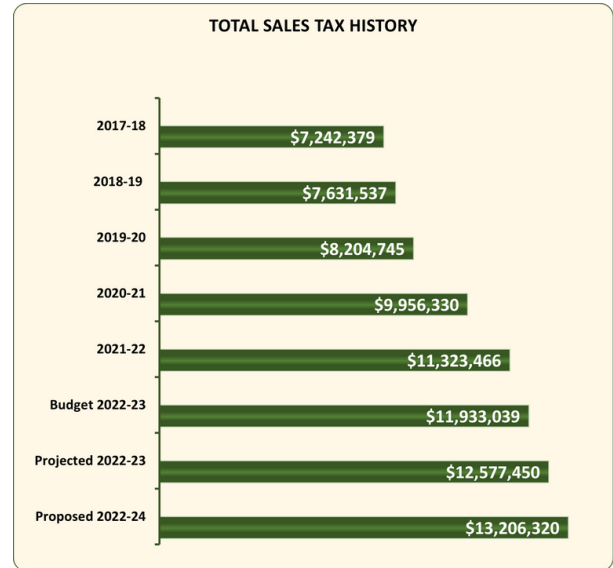
■ Bastrop County ■ County Roads ■ BISD ■ City of Bastrop



Sales Tax Revenue Increase

Sales Tax revenue in the City of Bastrop is made up of .5% going to Bastrop Economic Development Corporation, a Type B economic development corporation, and the remaining 1% to the City of Bastrop.

Sales Tax revenue trends inform a projected FY 2023 sales tax revenue of \$12,577,450, or an 11% increase over FY 2023 budget. Of this amount, \$8,331,650 is represented in the General Fund budget for FY 2024. A conservative projection for FY 2024 is \$13,206,320, or a 5% increase over the FY 2023 projection. The assumptions behind this conservative projection is informed by the year-over-year amounts we are seeing trending down and the lack of new commercial business coming online in FY 2024. The City has set the sales tax projections conservatively as this revenue source could be subject to volatility, though this has not been the pattern in Bastrop. Any excess sales tax revenue each year flows into fund balance and is used for one-time expenditures.



FY 2024 Enhancements & Increases to the Base (General Fund only)

The removal of Development Services into its own fund is a significant change for FY 2024. All revenue associated with this department and the expenditures of this department were all removed from the General Fund. You will find a new section under Fund Summaries called Development Services.

Property tax and sales tax revenue increases are considered additions to the revenue base for purposes of future revenue projections. Therefore, FY 2024 property tax revenue and sales tax revenue increases are an appropriate source for increases to base budget expenditures. The recurring operating expenditures for FY 2024 increased by \$2,013,652 over the prior year.

MAJOR INCREASES TO THE BASE:

	Increase amount
New positions and reclassifications	\$511,147
Community Event Support	\$10,000
Cost of Living (3%) & Step (2.5%) increases	\$484,441
Retirement increase 8%	\$76,322
Street Maintenance (this was taken out of fund balance in FY 2023)	\$800,000
Vehicle/Equipment Lease payments to VEF fund	\$131,223

Personnel costs assumptions are addressed in the Personnel Changes section.

In each department section there is an explanation of significant changes year over year.

One-Time Revenue Sources and Expenses

Prior savings associated with revenues exceeding expenses, are not relied upon as projected future revenue sources. This excess revenue ends up increasing the ending fund balance and is reviewed annually to determine the availability of fund balance to fund one-time expenditures.

General Fund

The FY 2023 General Fund projected ending fund balance reflects a 45% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 25%. The FY 2024 proposed budget draws down this reserve to 33% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Transfer to Cemetery Operating Fund \$38,000 (loan for Section 9 improvements)
- Transfer to Vehicle/Equipment Replacement Fund \$815,000
- Transfer to General Fund One-time Expense Fund \$80,500

There is \$1,354,000 available over the 25% policy reserve for consideration.

Water/Wastewater Fund

The FY 2023 projected ending fund balance reflects a 41% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 35%. The FY 2024 proposed budget draws down this reserve to 27% by the end of the fiscal year. This is causing the fund to dip below the reserve requirement. This reserve requirement is a guide and should always be monitored annually, but this fund is being stretched by a significant amount of capital projects. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Transfer to Vehicle/Equipment Replacement Fund \$50,000
- Transfer to Capital Improvement Plan Fund \$600,000 (there is an additional \$125,000 transferred but is considered part of operating expenditures and not taken from the fund balance).

Electric Fund (BP&L)

The FY 2023 projected ending fund balance reflects a 52% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 35%. The FY 2024 proposed budget draws down this reserve to 45% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Capital Improvement Projects \$175,000

Hotel Occupancy Tax Fund

The FY 2023 projected ending fund balance reflects a 75% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 50%. The FY 2024 proposed budget draws down this reserve to 68% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Hotel Pursuit Costs \$350,000
- Main Street Master Plan \$150,000

Vehicle/Equipment Replacement Program

The Vehicle/Equipment Replacement Fund (VERF) was established in 2016 to ensure that the city is able to replace vehicles and equipment at the end of their useful life. At this time, we have about 75% of our fleet in the VERF. Each year we budget additional fleet to be replaced, and increase the "lease" payment being transferred from the different funds into the VERF fund based on new fleet purchased. The program is to set the city up to cash fund the replacement of vehicles and equipment. The only exception to this program is the fire engines, which have been debt funded. Once we are able to replace all our fleet through the VERF fund, the "lease" payments will level off. The list of fleet being purchased or replaced is detailed in the VERF fund summary. The increase in "lease" payments by funds is highlighted below:

FUND	LEASE PMT	CHANGE FROM FY 2023
General Fund	\$582,555	\$131,223
Water/Wastewater	\$111,770	\$10,147
BP&L (Electric)*	\$103,397	(\$4,808)
Development Services	\$35,207	\$29,500

*This department has all of their fleet in the VERF

FY 2024 Management Projects

Annexation Plan (carryover FY 2023)

There is no “one-size-fits-all” approach to pursuing a single annexation or an overall annexation strategy. However, nearly all annexations require significant planning and community outreach. There are several issues to consider when a city is contemplating annexing territory, including zoning/development review, community character, fiscal impacts, impacts on overlapping districts, and when and how to extend utility services. The City of Bastrop has several properties that have current development agreements on file that allow voluntary annexation and the funds allocated this year will be used for any professional services needed to perform tasks associated with annexation, such as surveying. Annexation planning is an important part of managing growth while remaining fiscally responsible.

Focus Area: Manage Growth, Unique Environment, Organizational Excellence

Impact to General Fund: \$45,000

Convention Center Hotel (carryover FY 2023)

In 2015, the City of Bastrop contracted for an assessment of the Bastrop Convention & Exhibit Center. The report, conducted by Harde Partners, LLC, states that the lack of an adjoining hotel was a hindrance to the Convention Center's performance. In a contract with the City of Bastrop, DP Consulting in 2017 stated that there was market justification for a 120+/- room hotel to be built on the site next to the Convention Center. Through the City Council's focus on Economic Vitality, staff are tasked with creating sustainability through enhancing public/private partnerships and through fiscal responsibility, maintaining our fiduciary duty of full utilization of the City assets of the Convention Center. In FY 2023, the City Council approved a Request for Proposal for the hotel project. This appropriation is for any funds the City will need during negotiations.

Focus Area: Fiscal Responsibility

Impact to General Fund: \$350,000

Asset Management - Engineering (carryover FY 2023)

Asset Management (AM) is "the coordinated activity of an organization to realize value from assets" "realization of value will normally involve a balancing of costs, risks, opportunities and performance benefits". An AM System can provide the City with critical information on capital assets and the timing of investments, enabling the right intervention on the right asset, at the right time in a manner that considers affordability and risk tied to a pre-established level of service and corporate-level business risk factors. This project is to kick off the AM system and assist the City in developing the framework for this program, to include, but not limited to: developing a corporate business risk, an AM Strategy, recommending a Computerized Maintenance Management System (CMMS, for work orders, data management, etc.), etc. This will be dependent on developing a GIS database. This cost estimate does not include developing the whole AM system.

Focus Area: Fiscal Responsibility, Manage Growth

Impact to General Fund: \$100,000 one-time

Development Code Update (carryover FY 2023)

Planning Staff will provide an assessment of code implementation based on actual experiences, and will concentrate on areas of confusion, unnecessary requirements, and suggestions made by developers and contractors. This assessment will result in code revision recommendations brought to the Planning and Zoning Commission and the City Council during 2023-2024.

Focus Area: Manage Growth

Impact to General Fund: \$0

Personnel Changes

This budget includes a total of 13 new full-time equivalent (FTE) positions. The breakout of these positions is explained below.

General Fund

The proposed budget includes eight (8) new positions:

NEW POSITION	DEPARTMENT
Executive Admin Assistant (added in FY 2023)	Fire
System Administrator	Information Technology
Police Officer (2)	Police
Lieutenant	Fire
Crime Victim Advocate (added in FY 2023)	Police
Maintenance Workers (2)	Public Works

There were also several positions that were reclassified to provide depth in leadership:

OLD TITLE	NEW TITLE	DEPARTMENT
Captain	Assistant Fire Chief	Fire
IT Manager	IT Director	Information Technology

The following positions were transferred from the General Fund to the Hotel Occupancy Tax Fund in lieu of a transfer to the General Fund.

- Special Event Workers (2)
- Maintenance Supervisor
- Facility Attendant
- Main Street Manager
- Special Events Manager (65%) - 35% stayed in the General Fund

Development Services Fund

The proposed budget includes six (6) new positions (these positions were added in FY 2023 through a budget amendment). There were two positions reclassified.

NEW POSITION
Customer Service Supervisor
Development Engineer
Construction Inspector
Senior Inspector (2)
Plan Reviewer/Inspector

There was also a reclassification to provide depth in leadership:

OLD TITLE	NEW TITLE
Assistant Planning Director	Senior Planner
Code Compliance	Technician
Exec Admin Assistant	Process Improvement Manager

Hotel Occupancy Tax Fund

The above employees were moved back to this fund to simplify tracking and eliminate unnecessary transfers to the General Fund.

Bastrop Economic Development Fund (Type B Fund)

This fund is being reduced by one (1) FTE with the removal of a Project Manager position.

Personnel Costs and Benefits update

This proposed budget includes a 3% cost of living adjustment (COLA) and a 2.5% step (merit) increase on their anniversary, after a performance review.

In FY 2023, the City increased retirement contributions by 8% in addition to a one-time lump sum payment. These efforts were to prepare the City for a plan change with Texas Municipal Retirement System (TMRS) to move from a 6% employee contribution to a 7%, keeping the 2:1 employer match. As stated in the FY 2023 budget, this enhancement would help recruiting efforts since most of the cities we compete with for hiring are already at 7%. This FY 2024 proposed budget also includes an 8% increase which gets us to an employer contribution rate of 13.5%, which is right at the percent needed to make the change to 7%. This change must be approved by the City Council and would go into effect on January 1, 2024.

In FY 2023, we only experienced a 4.2% increase in health insurance contributions. We were preparing for an approximately 7% increase in premium costs but the city received a "rate pass" for FY 2024, so there is no increase in this proposed budget. The change in premium costs is directly tied to the percentage of loss ratio. At this time, our loss ratio is good.

Personnel Summary by Department

General Fund

DEPARTMENT	FY 2022	FY 2023	FY 2024
City Manager	3.0	4.0	4.0
City Secretary	2.0	3.0	2.0
Finance	8.0	9.0	9.0
Human Resources	1.875	1.875	2.875
Information Technology	2.0	3.0	4.0
Community Engagement	9.0	8.5	6.85
Police	30.0	32.0	35.0*
Fire	9.0	10.0	12.0*
Municipal Court	3.25	3.25	3.25
Public Works	30.6	34.6	32.6
Development Services	8.0	9.0	0**
Engineering	1.5	2.5	2.5
Library	9.625	10.625	10.625
TOTAL	117.85	131.35	124.7

*These additional FTE's were approved during FY 2023 for the following positions: Executive Administrative Assistant (Fire), and Crime Victim Specialist (Police).

**These positions were moved out of the General Fund and into a new Development Services Fund.

There are 5.65 FTE's from Community Engagement and Public Works that have been reclassified back to the Hotel Occupancy Tax Fund.

Budgeted Positions by Fiscal Year

<u>POSITION</u>	<u>DEPARTMENT</u>	FY 2022	FY 2023	FY 2024
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
City Manager	City Manager	1.0	1.0	1.0
ACM, Development Services	City Manager	1.0	1.0	1.0
ACM, Community Engagement	City Manager	1.0	1.0	0.0
Executive Assistant to City Manager & ACM	City Manager	0.0	0.0	2.0
City Secretary	City Secretary	1.0	1.0	1.0
Assistant City Secretary	City Secretary	1.0	1.0	1.0
Customer Service Specialist	City Secretary	0.0	0.0	0.0
Receptionist/Office Assistant	City Secretary	0.0	1.0	0.0
Chief Financial Officer	Finance	1.0	1.0	1.0
Assistant Finance Director	Finance	1.0	1.0	0.0
Senior Accountant	Finance	0.0	0.0	1.0
Accountant	Finance	1.0	1.0	0.0
Finance Specialist Senior	Finance	1.0	1.0	2.0
Executive Administrative Asst.	Finance	1.0	1.0	1.0
Customer Service Supervisor	Finance	1.0	1.0	1.0
Lead Customer Service Rep	Finance	0.0	0.0	1.0
Customer Service Coordinator	Finance	1.0	1.0	0.0
Customer Service Specialist II	Finance	1.0	1.0	1.0
Customer Service Specialist I	Finance	1.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Human Resources Coordinator	Human Resources	0.0	0.0	0.875
Human Resources Generalist	Human Resources	0.875	0.875	0.0
Customer Service Specialist	Human Resources	0	0	1.0
Director	IT	1.0	0.0	1.0
IT Manager	IT	0.0	1.0	0.0
System Administrator	IT	1.0	1.0	2.0
GIS Specialist	IT	0.0	1.0	1.0
Chief of Police	Police	1.0	1.0	1.0
Assistant Chief of Police	Police	1.0	1.0	1.0
Lieutenant	Police	1.0	1.0	1.0
Sergeant	Police	5.0	5.0	6.0
Administrative Assistant	Police	1.0	1.0	1.0
Senior Records Technician	Police	1.0	1.0	1.0
Records Technician	Police	1.0	1.0	1.0
Evidence Technician	Police	0.0	1.0	1.0
Crime Victim Advocate	Police	0.0	0.0	1.0
Code Compliance/Animal Control	Police	1.0	1.0	1.0
Police Detective	Police	5.0	5.0	5.0
Police Officer (All levels)	Police	13.0	13.0	14.0
Fire Chief	Fire	1.0	1.0	1.0
Assistant Fire Chief	Fire	1.0	0.0	1.0
Captain	Fire	0.0	1.0	0.0
Lieutenant	Fire	0.0	2.0	3.0
Executive Administrative Assistant	Fire	0.0	0.0	1.0
Firefighter	Fire	7.0	6.0	6.0
Court Administrator	Municipal Court	1.0	1.0	1.0
Court Clerk/Juvenile Cases	Municipal Court	1.0	1.0	1.0
Court Clerk/Trial Coordinator	Municipal Court	1.0	1.0	1.0
Court VOE Clerk	Municipal Court	0.25	0.25	0.25
Director of Planning & Development	Dev. Services	0.0	1.0	1.0
Assistant Planning Director	Dev. Services	1.0	1.0	0.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2022</u> <u>FTE</u>	<u>FY 2023</u> <u>FTE</u>	<u>FY 2024</u> <u>FTE</u>
Process Improvement Manager	Dev. Services	0.0	0.0	1.0
Planner, Senior/GIS Analyst	Dev. Services	1.0	0.0	1.0
Planner (Senior)	Dev. Services	0.0	1.0	1.0
Development Engineer	Dev. Services	0.0	0.0	1.0
Customer Service Supervisor	Dev. Services	0.0	0.0	1.0
Development Coordinator	Dev. Services	1.0	1.0	1.0
Planning Technician	Dev. Services	1.0	1.0	3.0
Permit Technician	Dev. Services	1.0	1.0	0.0
Executive Administrative Asst.	Dev. Services	1.0	1.0	0.0
Building Official	Dev. Services	1.0	1.0	1.0
Building Inspector, Senior (Plumbing)	Dev. Services	0.0	0.0	1.0
Building Inspector, Senior (Electrical)	Dev. Services	0.0	0.0	1.0
Plan Review/Inspector	Dev. Services	0.0	0.0	1.0
Construction Inspector	Dev. Services	0.0	0.0	1.0
Code Compliance Officer	Dev. Services	1.0	1.0	0.0
City Engineer	Engineering	0.5	0.5	0.5
Executive Administrative Assistant	Engineering	0.0	0.0	1.0
Construction Manager	Engineering	1.0	0.0	0.0
Project Manager	Engineering	0.0	2.0	1.0
Public Works Director	Public Works	0.5	0.5	0.5
Streets & Drainage Superintendent	Public Works	1.0	1.0	1.0
Mechanic	Public Works	1.0	1.0	1.0
Public Works Technician	Public Works	0.90	1.0	1.0
Equipment Operator, Senior	Public Works	3.0	2.0	2.0
Equipment Operator	Public Works	3.0	3.0	3.0
Foreman Streets & Drainage	Public Works	0.0	1.0	1.0
Crew Leader Streets & Drainage	Public Works	1.0	0.0	0.0
Crew Leader Drainage	Public Works	0.0	1.0	1.0
Crew Leader Streets	Public Works	0.0	1.0	1.0
Maintenance Worker	Public Works	4.0	4.0	6.0
Special Events Worker	Public Works	0.0	2.0	0.0
Maintenance Supervisor	Building Maintenance	1.0	1.0	0.0
Facility Attendant	Building Maintenance	2.0	1.0	0.0
Building Maint./Custodian Crew Leader	Building Maintenance	1.0	1.0	1.0
Building Maintenance Worker	Building Maintenance	0.0	1.0	1.0
Building Custodians	Building Maintenance	3.0	4.0	4.0
Facilities & Grounds Superintendent	Parks	1.0	1.0	1.0
Crew Leader	Parks	1.0	1.0	1.0
Equipment Operator	Parks	1.0	1.0	1.0
Athletic Field Maintenance Technician	Parks	1.0	1.0	1.0
Maintenance Specialist (Irrigation)	Parks	1.0	1.0	1.0
Facilities Maintenance Worker	Parks	1.0	1.0	1.0
Maintenance Worker	Parks	3.0	3.0	3.0
Seasonal Employees	Parks	0.185	0.185	0.185
Library Director	Library	1.0	1.0	1.0
Access Services Supervisor	Library	0.0	0.0	1.0
Librarian - Public Services	Library	1.0	1.0	1.0
Library Associate Senior	Library	1.0	0.0	0.0
Digital Media Specialist	Library	0.0	0.0	1.0
Library Associate	Library	5.0	6.0	4.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Youth Services Librarian	Library	0.0	0.0	1.0
Executive Administrative Asst.	Library	0.625	0.625	0.625
Library Clerk - VOE	Library	1.0	1.0	1.0
Public Works Director	Water/Wastewater	0.5	0.5	0.5
City Engineer	Water/Wastewater	0.5	0.5	0.5
Public Works Technician	Water/Wastewater	0.10	0.0	0.0
Special Programs Coordinator	Water/Wastewater	1.0	1.0	1.0
Executive Administrative Asst.	Water/Wastewater	1.0	1.0	1.0
Superintendent	Water/Wastewater	0.5	1.0	1.0
Chief Plant Operator Water	Water/Wastewater	0.5	1.0	1.0
Foreman	Water/Wastewater	1.0	1.0	1.0
Systems Technician Crew Leader	Water/Wastewater	1.0	1.0	1.0
Systems Technician	Water/Wastewater	6.0	6.0	6.0
Superintendent	Water/Wastewater	0.5	0.0	0.0
Chief Plant Operator Wastewater	Water/Wastewater	0.5	1.0	1.0
Plant Operator (All Certifications)	Water/Wastewater	6.0	9.0	9.0
Director	Bastrop Power & Light	1.0	1.0	1.0
Superintendent	Bastrop Power & Light	1.0	1.0	1.0
Executive Administrative Asst.	Bastrop Power & Light	1.0	1.0	1.0
Foreman	Bastrop Power & Light	1.0	1.0	1.0
Lineworker - Journeyman	Bastrop Power & Light	3.0	3.0	2.0
Lineworker - Apprentice	Bastrop Power & Light	2.0	1.0	1.0
Lineworker - Trainee	Bastrop Power & Light	0.0	1.0	2.0
Data Systems Director	Bastrop Power & Light	1.0	1.0	0.0
Main Street Manager	Main Street	0.0	0.0	1.0
Special Events Worker	Main Street	0.0	0.0	1.0
Public Information Manager	Community Engagement	1.0	1.0	1.0
Community Impact Manager	Community Engagement	1.0	0.0	0.0
Special Events Manager	Convention Center	1.0	1.0	0.65
Special Events Manager	Community Engagement	0.0	0.0	0.35
Maintenance Supervisor	Convention Center	0.0	0.0	1.0
Facility Attendant	Convention Center	0.0	0.0	1.0
Special Events Worker	Convention Center	0.0	0.0	1.0
Recreation Director	Community Engagement	0.0	1.0	0.0
Recreation Manager	Community Engagement	1.0	1.0	1.0
Recreation Coordinator	Community Engagement	0.0	0.0	1.0
Recreation Workers	Community Engagement	1.5	1.5	2.0
Digital Media Specialist	Community Engagement	1.0	1.0	1.0
Digital Media Designer	Community Engagement	1.0	0.0	1.0
Executive Administrative Assistant	Community Engagement	1.0	0.0	0.0
Communication Technical Specialist	Community Engagement	0.0	1.0	0.0
Multi-Media Assistant	Community Engagement	0.48	0.0	0.0
Main Street Manager	Community Engagement	1.0	1.0	0.0
Groundskeeper	Cemetery	1.0	1.0	1.0
CEO	BEDC	1.0	1.0	1.0
Executive Administrative Assistant	BEDC	1.0	1.0	1.0
Operations Manager	BEDC	1.0	1.0	1.0
Project Manager	BEDC	2.0	3.0	2.0
Marketing/Communication	BEDC	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL		154.915	169.435	183.935

FY 2023 Accomplishments by Focus Area

Communications

- Record number of visits to the city website, and social media posts.
- First annual State of the City Address by Mayor Schroeder.
- Produced live State of the City and ROAST of outgoing Mayor Connie Schroeder.
- Began promoting and hosting monthly "Sit with Sylvia" community engagement session.
- Provide transparency to the community through posting crime statistics and updates about Capital Improvement Projects on the website and through social media.
- Launched promotions for Balancing Act and Transparency Center.
- Production of large photo sets for promotion focused on Downtown Bastrop, special events, Convention Center and others.

Community Safety

- Provided support during the Powder Keg fire.
- Success at keeping critical positions filled.
- Completed the Old Austin Hwy Pavement Rehabilitation and Public Works Detention Pond Pump Station projects.
- Completed the Drainage Master Plan.
- Addition of vital positions to support the Police Department: Evidence Technician and Crime Victim's Services Coordinator.
- Cadet program for Police
- Increased engagement in community health conscience activities.
- Continue to evaluate and replace equipment as needed to ensure our citizens, businesses and visitors' needs are met.
- Received Texas Commission on Environmental Quality's approval of the City's Emergency Preparedness Plan.

Economic Vitality

- 99.99% reliability average for Bastrop Power and Light.
- 100% response time within 2 hours for customers of Public Works & Water/Wastewater.
- Received a Texas Book Festival Grant from the Texas State Library and Archives Commission to replace work early reader materials.
- Successfully completed the Federal Communication Commission's e-rate funding application to offset the cost of providing public internet access at the library.
- Created a Diversity, Equity, and Inclusion Board.
- Vibrant downtown, with several new businesses.
- Management of multiple special events with special attention to leverage promotion and engagement through partnerships
- Reorganized Development Services to improve operational efficiency and ensure a focus on customer service.

Fiscal Responsibility

- Continue to submit grant applications for current CIP projects and training opportunities.
- Auditors issued an unmodified financial audit opinion which is the best that can be obtained, noted no recommendations for improvement over internal controls, and no Management Letter issued.
- Approved a Credit Card Fee policy to address
- Increased technology security measures and redesigned data disaster recovery.
- Successfully maintained cost of medical insurance without an increase.

Manage Growth

- Initiated the development of the City's Wastewater Master Plan.
- Completed a 2-year project to update and replace worn juvenile non-fiction materials.
- Hired a Youth Services Librarian to increase programming, outreach, and services as our community grows.
- Developed and Council Accepted Parks & Recreation Master Plan.
- Began construction on the Simsboro Aquifer Water Treatment Plan, Well Field and Transmission Facilities to meet increased demand in the city.
- Received Tree City Recognition from Tree City USA & the Arbor Day Foundation.

Multi-Modal Mobility

- Promoted CARTSNow, and eCabs.
- Completed the Intersection Improvements Study.
- The City of Bastrop continued to seek multiple funding sources for repair of the Old Iron Bridge.
- Completed the Old Austin Highway Pavement Rehabilitation project.

Organizational Excellence

- Council approved salary adjustments to enhance recruitment and retention.
- Partnered with Texas Workforce so that employees receive CDL Licenses at no cost to city.
- Received Government Finance Officer Association awards for the annual budget and the comprehensive annual financial report.
- Produced a comprehensive Financial Procedures Manual
- Hosted quarterly employee appreciation events.
- Revised the Collection Management and Circulation Services policies to continue the multi-year project of updating all library policies.
- Continued training of Firefighters in Swift Water Rescue and Wildland Fire.
- Achieved 99.99% technology accessibility for citizens and city employees.

Uniquely Bastrop

- Maintained and enhanced positive working relationships with the Bastrop County Historical Museum and Visitor Center, Bastrop Opera House, Lost Pines Arts Center.
- Initiated multiyear digitization project of photos and uncatalogued documents in the local history collection to make these items accessible and searchable via the internet.
- Successfully partnered with community assets and businesses to provide entertaining and informative programs for adults.
- Provided programs, outreach activities, and special events, including the Holiday Open House and Summer Reading Program, which reached over 7,000 youth and adults.
- Successful Table on Main event, and Lost Pines Christmas.
- Significantly increased recreational programming in the parks.
- Successfully produced the 1st Annual "Big Bang" Celebration

Unique Environment

- Several Bird City activities.
- Received Tree City recognition.
- Added trees in Bob Bryant Park at no cost due to a partnership with Moon Valley Nurseries.



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General Fund

General Fund						
Fiscal Forecast Assumptions						
	ACTUAL FY21-22	PROJECTED FY23-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
REVENUE						
Property Tax Increase - Existing Property	3.0%	0.0%	2.55%	0.0%	0.0%	0.0%
Property Tax Increase - New Property (tax rev)	\$ 192,610	\$ 339,206	\$ 219,247	\$ 76,250	\$ 150,000	\$ 145,000
Sales Tax Revenues Growth (3 yr avg. 6.5%)	20.0%	7.5%	5.0%	5.0%	5.0%	5.0%
Franchise Fees	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Mixed Beverage Tax	34.5%	20.0%	1.0%	1.0%	1.0%	1.0%
Sanitation Revenue (per contract)	5.0%	5.0%	0.0%	5.0%	5.0%	5.0%
Transfer in Electric Fund (% of Electric Revenue)	9.4%	7.6%	6.8%	6.5%	6.2%	5.9%
EXPENSE						
Compensation - COLA & STEP(2.5%)	2.5%	8% (2.5%)	5.5%	3.5%	3.5%	3.5%
Group Insurance	7.8%	3.0%	0.0%	5.0%	5.0%	5.0%
Retirement (working toward 7%)	0.2%	8.0%	8.0%	1.0%	1.0%	1.0%
Retirement - Lump sum payment		\$1,596,000				
New Positions (funded from GF)	6.00	11.00	8.00			
Positions moved out of GF back to HOT			-6.00			
Burlleson Crossing 380 drops off	\$ -	\$ (882,500)				
Community Event/Support Funding	10%	10%	0%	0%	0%	0%
Contractual Services	34.0%	-6.3%	-12.5%	1.0%	1.0%	1.0%
Vehicle/Equip Replc (~75% of fleet in fund by FY2024)	18.9%	44.3%	37.0%	15.2%	10.9%	25.0%
<i>Development Services moved to a new Special Rev Fund with ~\$1.2M in beginning Fund Balance (FY22-FY23)</i>						

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General Fund Fiscal Forecast

	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-27
Beginning Fund Balance	\$ 7,177,160	\$ 8,058,754	\$ 6,294,706	\$ 5,516,989	\$ 5,020,251	\$ 5,029,272
Total Ad Valorem Revenue (O&M)	\$4,416,910	\$4,849,261	\$5,269,515	\$5,518,656	\$5,837,562	\$6,063,872
Total Recurring Revenue	\$15,969,470	\$15,227,876	\$16,205,664	\$16,919,122	\$17,738,666	\$18,501,399
Transfers from Other Funds						
Transfer from Library Board	3,000	3,000	3,000	3,000	3,000	3,000
Transfer from Electric Fund (ROI)	767,000	650,000	600,000	575,000	550,000	525,000
Total Transfers In	\$ 770,000	\$ 653,000	\$ 603,000	\$ 578,000	\$ 553,000	\$ 528,000
Non-Recurring Revenue						
Total Non-Recurring Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total General Fund Revenues	\$19,939,470	\$19,880,874	\$18,808,664	\$17,497,122	\$18,291,666	\$19,029,399
Total General Fund Expenses	\$ 18,514,849	\$ 18,997,906	\$ 16,652,881	\$ 17,251,361	\$ 17,762,644	\$ 18,325,975
Excess Recurring Revenue(Expense)	2,224,621	1,882,970	155,783	245,761	529,022	703,424
Ending Fund Balance before one-time One-Time Uses	9,401,781	9,941,724	6,450,489	5,762,751	5,549,272	5,732,697
Lump Sum - TMRS	\$ 1,596,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VERF	\$ 872,527	\$ 503,623	\$ 815,000	\$ 500,000	\$ 350,000	\$ 350,000
Transfer to One-time Exp Fund	\$ 295,500	\$ 382,395	\$ 80,500	\$ -	\$ -	\$ -
Transfer to Dev Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Cemetery	\$ 175,000	\$ 1,165,000	\$ 38,000	\$ -	\$ -	\$ -
Transfer to CIP	\$ -	\$ -	\$ -	\$ 242,500	\$ 170,000	\$ 65,000
Total One-Time Uses	\$ 1,343,027	\$ 3,647,018	\$ 933,500	\$ 742,500	\$ 520,000	\$ 415,000
Ending Fund Balance	\$ 8,058,754	\$ 6,294,706	\$ 5,516,989	\$ 5,020,251	\$ 5,029,272	\$ 5,317,697
Required Reserve 25%	56%	45%	33%	29%	28%	29%

General Fund Debt Service

General Fund Debt Service Fund						
Fiscal Forecast Assumptions						
	BUDGET FY22-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27	
REVENUE						
Property Tax Increase - Existing Property	28.4%	10.9%	6.6%	8.0%	7.8%	
Property Tax Increase - New Property	\$ 354,058	\$ 139,031	\$ 49,500	\$ 99,000	\$ 99,000	
New Property Valuation Estimate	\$ 107,140,322	\$ 70,861,956	\$ 25,000,000	\$ 50,000,000	\$ 50,000,000	
Debt Service Rate Increase	-4.48%	0.00%	0.92%	0.00%	0.00%	
EXPENSE						
Burleson Crossing 380 Rebate drops off	\$ (17,000.00)	\$ -	\$ -	\$ -	\$ -	
GO/CO Bond Sale Amounts (CIP)	\$ 13,000,000	\$ 15,000,000	\$ -	\$ 9,000,000	\$ -	
Interest rates on debt issues	3.985%	5.000%	0.000%	4.750%	4.750%	
Bond Payments are based on current debt schedules						

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Debt Service Fund Fiscal Forecast

	13.1%	28.4%	10.9%	6.6%	8.0%	7.8%
	ACTUAL FY 21-22	PROJECTED FY 22-23	PROPOSED FY 23-24	PLANNING FY 24-25	PLANNING FY25-26	PROJ FY26-27
% Change						
Est. Taxable Property Valuation	\$ 1,094,737,605	\$ 1,406,175,931	\$ 1,559,385,920	\$ 1,662,355,216	\$ 1,795,472,977	\$ 1,935,246,626
Frozen Tax Levy	\$ 202,467	\$ 223,833	\$ 276,585	\$ 290,414	\$ 304,935	\$ 320,182
Rate	\$0.002054	\$0.001962	\$0.001962	\$0.001980	\$0.001980	\$0.001980
BEGINNING FUND BALANCE	\$ 187,795	\$ 430,532	\$ 525,347	\$ 47,936	\$ 3,206	\$ 31,754
Revenue						
Property Taxes-Current YR *	\$ 2,391,911	\$ 2,756,167	\$ 3,028,920	\$ 3,258,549	\$ 3,519,486	\$ 3,793,470
Property Taxes-Frozen	\$ 223,833	\$ 223,833	\$ 272,373	\$ 290,414	\$ 304,935	\$ 320,182
Delinquent taxes/Penalty & Interest	\$ 27,928	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978
Trans In- Convention Center	\$ 545,702	\$ 923,000	\$ 618,000	\$ 517,600	\$ 526,600	\$ 529,600
Trans In- Hunter's Crossing PIO	\$ 26,602	\$ 66,900	\$ 74,900	\$ 72,400	\$ 74,900	\$ 72,150
Trans In- Excess bond funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions (BEDC)	\$ 275,059	\$ 271,614	\$ 275,227	\$ 286,747	\$ 282,417	\$ 292,747
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 3,712	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 12,129	\$ 80,000	\$ 75,000	\$ 75,375	\$ 75,752	\$ 76,131
TOTAL OPERATING REVENUE	\$ 3,283,041	\$ 3,945,514	\$ 4,268,900	\$ 4,526,055	\$ 4,809,559	\$ 5,110,258
Expenditures						
380 Agreement Reimb	\$ 16,489	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Truck Loan (FNB)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Payments	\$ 3,015,965	\$ 3,842,634	\$ 3,953,274	\$ 3,705,914	\$ 3,712,391	\$ 3,931,080
GO Series 2024 (\$15M)	\$ -	\$ -	\$ 784,167	\$ 856,000	\$ 1,059,750	\$ 708,000
GO Series 2026 (\$9M)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Fees (issuance costs)	\$ 7,850	\$ 8,065	\$ 8,870	\$ 8,870	\$ 8,870	\$ 8,870
TOTAL OPERATING EXPENDITURE	\$ 3,040,304	\$ 3,850,699	\$ 4,746,311	\$ 4,570,784	\$ 4,781,011	\$ 5,075,450
ENDING FUND BALANCE	\$ 430,532	\$ 525,347	\$ 47,936	\$ 3,206	\$ 31,754	\$ 66,562

Water/Wastewater Fund

Water/Wastewater Fund Fiscal Forecast Assumptions

	ACTUAL FY21-22	PROJECTED FY22-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
<i>The finance department utilizes a rate model to help project assumptions for this department.</i>						
REVENUE						
WATER						
Residential Growth	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Commercial Growth	2.0%	5.0%	5.0%	2.9%	2.9%	2.9%
Tap Fees (high due to Pecan Park finish out)	-37.6%	-53.5%	0.0%	-14.3%	0.0%	0.0%
Base Rates (Resid, Comm & Multi-Family)-Incr	\$0.00	\$0.00	\$5.00	\$5.00	\$0.00	\$0.00
Base Rate for 1.5" and higher are being adjusted based on consultants recommendation to meet AWWA meter equivalent standards						
WASTEWATER						
Residential Growth	4.0%	4.0%	4.0%	3.5%	3.5%	3.5%
Commercial Growth	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Wholesale - WBV (avg. 50 homes annl)		21.64%	31.30%	24.08%	19.60%	16.55%
Base Rates (Resid, Comm & Multi-Family)-Incr	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSE						
Compensation - COLA and Step(2.5%)	4.5%	8.0%	5.5%	5.5%	5.5%	5.5%
Salary Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group Insurance	7.8%	3.0%	0.0%	5.0%	5.0%	5.0%
Retirement	0.2%	8.0%	8.0%	0.0%	0.0%	0.0%
Retirement - lump sum payment		\$190,000				
Worker's Comp Insurance	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Non- Personnel Operating Costs	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Administrative Support (GF)	3.9%	6.5%	1.7%	2.5%	2.5%	2.5%
Debt increase year-over-year (based on CIP schedule, cash flow model and projected bond issues) (Rates start at 3.90% - 4.90%)	31.9%	32.5%	19.4%	11.6%	4.2%	0.0%

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Water/Wastewater Fund Fiscal Forecast

	ACTUAL FY 21-22	PROJECTED FY 22-23	PROPOSED FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27	PLANNING FY 27-28
BEGINNING BALANCE	\$ 2,770,436	\$ 3,256,104	\$ 2,959,333	\$ 2,308,639	\$ 2,860,878	\$ 3,199,531	\$ 3,493,697
REVENUES:							
WATER							
WATER TOTAL	\$ 3,820,376	\$ 3,947,671	\$ 4,548,800	\$ 4,856,975	\$ 4,974,471	\$ 5,088,271	\$ 5,216,863
WASTEWATER							
WASTEWATER TOTAL	\$ 3,949,667	\$ 4,191,646	\$ 4,373,740	\$ 5,198,844	\$ 5,496,254	\$ 5,672,436	\$ 5,863,585
TOTAL OPERATING REVENUES	\$ 7,770,043	\$ 8,139,317	\$ 8,922,540	\$ 10,055,819	\$ 10,470,726	\$ 10,760,706	\$ 11,080,448
Proceeds from Bond Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 10,540,478	\$ 11,395,421	\$ 11,881,873	\$ 12,364,458	\$ 13,331,604	\$ 13,960,238	\$ 14,574,145
EXPENDITURES:							
Administration	\$ 482,180	\$ 732,844	\$ 967,976	\$ 971,328	\$ 995,523	\$ 1,021,063	\$ 1,048,076
Distribution/ Collection/ Liftstation	\$ 633,449	\$ 842,420	\$ 825,816	\$ 811,872	\$ 841,674	\$ 873,219	\$ 906,667
Production/ Treatment	\$ 967,489	\$ 1,060,378	\$ 1,216,007	\$ 1,174,305	\$ 1,199,936	\$ 1,226,721	\$ 1,254,759
Wastewater Treatment Plant	\$ 1,001,332	\$ 1,110,925	\$ 1,400,445	\$ 1,313,386	\$ 1,342,057	\$ 1,371,958	\$ 1,403,190
Administrative Support (GF)	\$ 727,307	\$ 774,931	\$ 787,990	\$ 807,690	\$ 827,882	\$ 848,579	\$ 869,794
Debt Service Transfer	\$ 2,717,280	\$ 2,581,240	\$ 3,600,000	\$ 4,300,000	\$ 4,800,000	\$ 5,000,000	\$ 5,000,000
Capital replacement Reserve	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
TOTAL OPERATING EXPENDITURES	\$ 6,654,037	\$ 7,227,738	\$ 8,923,234	\$ 9,503,580	\$ 10,132,072	\$ 10,466,540	\$ 10,607,486
NET INCOME (LOSS)	\$ 1,116,006	\$ 911,579	\$ (694)	\$ 552,239	\$ 338,654	\$ 294,166	\$ 472,962
ENDING FUND BALANCE	\$ 3,886,441	\$ 4,167,683	\$ 2,958,639	\$ 2,860,878	\$ 3,199,531	\$ 3,493,697	\$ 3,966,659
NON-RECURRING EXPENSE							
Lump Sum - TMRS	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY							
Water Line Improvements	\$ 158,337	\$ 46,250	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 158,337	\$ 46,250	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT							
Transfer for VERF	\$ 122,000	\$ 215,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Transfer for CIP	\$ 350,000	\$ 757,100	\$ 600,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT & OTHER	\$ 472,000	\$ 972,100	\$ 650,000	\$ -	\$ -	\$ -	\$ -
ENDING FUND BAL AFTER TRANSFERS	\$ 3,256,104	\$ 2,959,333	\$ 2,308,639	\$ 2,860,878	\$ 3,199,531	\$ 3,493,697	\$ 3,966,659
Reserve Requirement 35%	50%	42%	26%	30%	32%	33%	37%

Bastrop Power & Light

Bastrop Power & Light						
Fiscal Forecast Assumptions						
	ACTUAL FY21-22	PROJECTED FY22-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
REVENUE						
Residential growth (Piney Creek)	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Electric revenue is being projected conservatively due to so many variables (LCRA Rate, weather, etc.) LCRA rate is a pass-through rate - proj 8% rate increase FY 2024	10.2%	6.4%	9.6%	1.0%	1%	1%
Extension fees would be based on historical average unless a specific project was known						
Interest rates are estimated conservatively based on current reports						
No Rate Adjustment assumed other than pass-thru from LCRA						
EXPENSE						
Compensation - COLA & STEP (2.5%) FY24 rate adjustment to compete in the market	2.5%	8.0%	5.5%	3.5%	3.5%	3.5%
Group Insurance	7.8%	3.0%	0.0%	5.0%	5.0%	5.0%
Retirement	0.2%	8.0%	8.0%	1.0%	1.0%	1.0%
Retirement - Lump sum pmt		\$ 150,000				
Worker's Comp Insurance (based on claims)	3.0%	27.0%	3.0%	3.0%	3.0%	3.0%
Non-personnel costs (supplies, maintenance, etc.)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
LCRA power (FY24 rate change proj 10%)	1.0%	8.4%	11.1%	1.0%	1.0%	1.0%
Administrative Support (GF)	2.5%	22.0%	-3.1%	2.5%	2.5%	2.5%
General Fund Transfers (adjusted to keep net income positive)	9.4%	8.3%	6.8%	6.5%	6.2%	5.9%
<i>Vehicle & Equipment Replacement fund transfer - as of FY24 ALL vehicles/equip. are fully funded by the VEFF fund</i>						

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Bastrop Power & Light Fiscal Forecast

	ACTUAL FY 21-22	PROJECTED FY 22-23	PROPOSED FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
BEGINNING FUND BALANCE	\$ 3,411,235	\$ 4,175,421	\$ 4,246,432	\$ 4,173,828	\$ 3,929,927	\$ 3,965,512
TOTAL CURRENT REVENUE	\$ 8,142,808	\$ 8,508,201	\$ 8,872,870	\$ 8,798,348	\$ 8,864,703	\$ 8,911,946
TOTAL REVENUE & OTHER RESOURCES	\$ 11,554,043	\$ 12,683,622	\$ 13,119,302	\$ 12,972,176	\$ 12,794,630	\$ 12,877,458
EXPENDITURES:						
Total Personnel Costs	\$ 784,099	\$ 754,005	\$ 1,001,668	\$ 1,024,493	\$ 1,034,942	\$ 1,045,655
Total Other Operating Expense	\$ 5,266,823	\$ 5,535,230	\$ 6,173,521	\$ 6,238,784	\$ 6,305,053	\$ 6,372,372
Vehicle/Equipment Ripc fee	\$ 99,559	\$ 108,205	\$ 103,397	\$ 121,897	\$ 121,897	\$ 121,897
Line Extensions	\$ -	\$ 165,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000
Administrative Support	\$ 444,894	\$ 541,280	\$ 524,294	\$ 537,401	\$ 550,836	\$ 564,607
Community Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Event Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winter Storm Uri payoff	\$ (120,610)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 44,457	\$ 165,220	\$ 167,594	\$ 169,673	\$ 166,390	\$ 167,875
TOTAL OPERATING EXPENDITURES	\$ 6,539,222	\$ 7,268,940	\$ 8,170,474	\$ 8,142,249	\$ 8,229,118	\$ 8,322,407
TOTAL TRANSFERS OUT	\$ 839,400	\$ 685,000	\$ 600,000	\$ 575,000	\$ 550,000	\$ 525,000
TOTAL OPERATING EXPENDITURES & TRANSFERS	\$ 7,378,622	\$ 7,953,940	\$ 8,770,474	\$ 8,717,249	\$ 8,779,118	\$ 8,847,407
NET INCOME (LOSS) FROM RECURRING	\$ 764,186	\$ 554,261	\$ 102,396	\$ 81,099	\$ 85,585	\$ 64,540
CIP	\$ -	\$ 258,250	\$ 50,000	\$ 325,000	\$ 50,000	\$ 50,000
Lump Sum - TMRS	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Special Project	\$ -	\$ 75,000	\$ 125,000	\$ -	\$ -	\$ -
TOTAL NON-OPERATING COSTS	\$ -	\$ 483,250	\$ 175,000	\$ 325,000	\$ 50,000	\$ 50,000
ENDING FUND BALANCE	\$ 4,175,421	\$ 4,246,432	\$ 4,173,828	\$ 3,929,927	\$ 3,965,512	\$ 3,980,052
Reserve Requirement 35%	57%	53%	48%	45%	45%	45%
Total General Fund transfer	9.4%	7.6%	6.8%	6.5%	6.2%	5.9%

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Hotel Occupancy Tax Fund

Hotel Occupancy Tax Fund Fiscal Forecast Assumptions

	ACTUAL FY21-22	PROJECTED FY22-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
REVENUE						
Hotel Occupancy Tax (back to FY19 levels in FY23)		32%	21%	3%	1%	1%
Convention Center Rental Revenue (above FY 2019 levels)		99%	-15%	52%	5%	5%
DMO shared services	\$ 16,554	\$ 11,040	\$ 11,040	\$ 11,040	\$ 11,040	\$ 11,040
BEDC Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
EXPENSE						
Organizational						
Organizational Funding		57%	31%	0%	0%	0%
Destination Marketing Organization (Visit Bastrop)		20%	27%	48%	1%	1%
Admin Support		0%	19.0%	-61.0%	2.5%	2.5%
Convention Center						
Personnel				5.5%	5%	5%
Main Street Program						
Personnel				5.5%	5%	5%
Downtown Beautification (carryover)	\$ 35,500	\$ -	\$ -	\$ -	\$ -	\$ -

Hotel Occupancy Tax Fund Fiscal Forecast

	ACTUAL FY 21-22	PROJ FY 22-23	PROPOSED FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
BEGINNING FUND BALANCE	\$ 2,817,270	\$ 3,633,802	\$ 3,648,260	\$ 3,388,046	\$ 3,666,900	\$ 3,937,396
REVENUES						
TOTAL CURRENT REVENUES	\$ 3,572,061	\$ 4,322,540	\$ 4,441,540	\$ 4,496,540	\$ 4,550,065	\$ 4,604,650
OTHER RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE & OTHER RESOURCES	\$ 6,389,331	\$ 7,956,342	\$ 8,089,800	\$ 7,884,586	\$ 8,216,965	\$ 8,542,046
EXPENDITURES:						
Organizational	\$ 560,368	\$ 735,565	\$ 719,542	\$ 721,151	\$ 722,708	\$ 724,304
Convention Center	\$ 447,994	\$ 565,722	\$ 707,555	\$ 734,970	\$ 759,847	\$ 785,704
Main Street Program	\$ 228,290	\$ 265,230	\$ 381,861	\$ 348,870	\$ 359,518	\$ 370,583
Multi-Media	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events/Reservations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cultural Arts Commission	\$ 3,143	\$ 49,230	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500
Rodeo Arena	\$ 4,540	\$ 3,200	\$ 3,296	\$ 3,395	\$ 3,497	\$ 3,602
Destination Marketing Organization	\$ 965,492	\$ 1,913,225	\$ 1,816,000	\$ 1,836,200	\$ 1,851,900	\$ 1,870,802
TOTAL EXPENDITURES	\$ 2,209,827	\$ 3,532,172	\$ 3,683,754	\$ 3,700,086	\$ 3,752,970	\$ 3,810,494
OTHER USES						
Debt Service Transfer	\$ 545,702	\$ 523,000	\$ 518,000	\$ 517,600	\$ 526,600	\$ 529,600
TOTAL EXPENDITURES & OTHER USES	\$ 2,755,529	\$ 4,055,172	\$ 4,201,754	\$ 4,217,686	\$ 4,279,570	\$ 4,340,094
NET INCOME (LOSS)	\$ 816,532	\$ 267,368	\$ 239,786	\$ 278,854	\$ 270,495	\$ 264,556
Non-Recurring Expenses						
eCabs (moved to operating in FY 24)		\$ 117,910	\$ -			
Hotel Pursuit Costs		\$ 110,000	\$ 350,000			
Downtown Charging Station		\$ 25,000				
Downtown Master Plan		\$ -	\$ 150,000			
Total Non-Recurring Expenses		\$ 252,910	\$ 500,000	\$ -	\$ -	\$ -
ASSIGNED FB - CULTURAL ARTS COMMISSION	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
ASSIGNED FB - MAIN ST PROGRAM	\$ 14,344	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE UNRESTRICTED	\$ 3,539,458	\$ 3,568,260	\$ 3,308,046	\$ 3,586,900	\$ 3,857,396	\$ 4,121,952
Reserve requirement 50%	132%	90%	81%	87%	92%	97%

Type B - BEDC

Type B Fund (BEDC)						
Fiscal Forecast Assumptions						
	ACTUAL FY21-22	PROJECTED FY22-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
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REVENUE						
Sales Tax Revenues Growth (3 yr avg. 6.5%)	13.7%	12.6%	5.0%	5.0%	5.0%	5.0%
No developer reimbursements were assumed						
EXPENSE						
Personnel Costs	15.6%	122.8%	16.9%	5.0%	5.0%	5.0%
Positions	6.0	7.0	6.0	6.0	6.0	6.0
Occupancy Costs	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Debt Service - Roscoe Loan & CO 2016 paidoff in FY2022	213%	-80%	1%	4%	-2%	0%
City Projects and Programs - studies and engineering cash funded						
Capital Outlay - EDC projects - engineering and construction cash funded						

Type B Fund (BEDC) Fiscal Forecast

	ACTUAL FY 21-22	PROJECTED FY 22-23	PROPOSED FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
WORKING CAPITAL BB	\$ 5,906,065	\$ 7,568,654	\$ 9,654,290	\$ 4,049,460	\$ (1,176,469)	\$ 1,342,868
REVENUES						
Sales Tax	\$ 3,774,111	\$ 4,245,800	\$ 4,458,090	\$ 4,680,995	\$ 4,915,044	\$ 5,160,796
Lease Agreements	\$ 18,914	\$ 18,050	\$ 18,050	\$ 18,050	\$ 18,050	\$ 18,050
Rental Income (921 Main St)	\$ 77,104	\$ -	\$ -	\$ -	\$ -	\$ -
Land Sales	\$ 1,088,408	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 64,942	\$ 315,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 150,000
Other	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE	\$ 5,023,479	\$ 4,598,850	\$ 4,746,140	\$ 4,949,045	\$ 5,133,094	\$ 5,328,846
OTHER RESOURCES						
TOTAL REVENUE & OTHER RESOUF	\$ 10,929,544	\$ 12,167,504	\$ 14,400,430	\$ 8,998,505	\$ 3,956,626	\$ 6,671,715
EXPENDITURES:						
Other Operating Expense subtotal	\$ 1,921,304	\$ 1,270,737	\$ 1,903,743	\$ 1,938,226	\$ 1,981,340	\$ 2,026,576
City Projects & Programs*	\$ 45,376	\$ 282,500	\$ 4,772,000	\$ 350,000	\$ 350,000	\$ 350,000
Total Debt Service	\$ 1,385,290	\$ 271,614	\$ 275,227	\$ 286,747	\$ 282,417	\$ 282,417
TOTAL OPERATING EXPENDITURES	\$ 3,351,970	\$ 1,824,851	\$ 6,950,970	\$ 2,574,973	\$ 2,613,757	\$ 2,658,993
NET INCOME (LOSS)	\$ 1,671,509	\$ 2,773,999	\$ (2,204,830)	\$ 2,374,071	\$ 2,519,337	\$ 2,669,854
City CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 8,920	\$ 688,363	\$ 3,400,000	\$ 7,600,000	\$ -	\$ -
Total Capital Expenditures	\$ 8,920	\$ 688,363	\$ 3,400,000	\$ 7,600,000	\$ -	\$ -
ENDING WORKING CAPITAL	\$ 7,568,654	\$ 9,654,290	\$ 4,049,460	\$ (1,176,469)	\$ 1,342,868	\$ 4,012,722

*FY2024 Projects list includes (most carryover): Intersection Improvements engineering, Transportation Master Plan (50%), Blakey Lane Street Extension engineering, and South Street to Lovers Lane extension engineering. This also includes Downtown Lighting Project, and Agnes Street Extension grant match.

FUND SUMMARIES



All Funds

This section represents all funds of the City of Bastrop. All revenue and expenditures are recognized in this section grouped by function and type.

Summary

The City of Bastrop FY 2024 proposed budget is projecting \$74,490,890 of revenue, which represents an 18.3% increase over the prior year. Budgeted expenditures are projected to increase by 20.3% or \$20,625,904 to \$121,916,193. The excess expenditure over revenue is due to capital projects that are using available fund balance in bond funds.

ALL FUND SUMMARY FY 2024

	GENERAL FUND	DEBT SERVICE FUNDS	DEVELOPMENT SERVICES	HOTEL TAX FUND	SPECIAL REVENUE FUNDS	WATER/WASTEWATER FUNDS	BIPAL FUND	CAPITAL IMPROVEMENT FUNDS	INTERNAL SERVICE FUND	ECONOMIC DEVELOPMENT CORP	TOTAL ALL FUNDS
BEGINNING FUND BALANCES	\$ 6,294,708	\$ 525,347	\$ 1,188,680	\$ 3,648,261	\$ 6,581,484	\$ 5,033,053	\$ 4,296,430	\$ 37,435,569	\$ 4,469,643	\$ 9,659,532	\$ 79,002,707
REVENUES:											
AD VALOREM TAXES	5,269,515	3,390,341	-	-	-	-	-	-	-	-	8,659,856
SALES TAXES	8,748,230	-	-	-	-	-	-	-	-	4,458,090	13,206,320
FRANCHISE & OTHER TAXES	600,565	-	-	4,000,000	598,779	-	-	-	-	-	5,199,344
LICENSES & PERMITS	2,000	-	2,476,000	-	-	-	-	-	-	-	2,480,000
CHARGES FOR SERVICES	958,250	-	293,500	293,500	4,865,540	8,898,040	8,742,870	-	851,584	-	24,519,784
FINES & FORFEITURES	304,800	-	-	-	14,000	-	-	-	-	-	318,800
INTEREST	245,000	75,000	-	85,000	171,500	237,960	130,000	256,000	95,000	250,000	1,545,460
INTERGOVERNMENTAL	42,304	-	61,040	1,700	1,700	-	-	8,637,330	-	-	8,742,374
OTHER	35,000	-	-	-	44,910	4,500	-	1,365	-	-	38,050
TOTAL REVENUES	16,205,644	3,465,341	2,476,000	4,441,540	5,699,429	9,090,500	8,872,870	8,894,695	946,584	4,746,140	64,795,763
OTHER SOURCES											
Other Financing Sources	-	275,227	-	-	-	-	-	-	-	-	275,227
Interfund Transfers	603,000	592,900	-	-	38,000	6,440,500	-	890,500	865,000	-	9,419,900
TOTAL REVENUE & OTHER SOURCES	16,808,644	4,333,468	2,476,000	4,441,540	5,737,429	15,491,000	8,872,870	9,775,195	1,811,584	4,746,140	74,490,890
TOTAL AVAILABLE RESOURCES	\$ 23,103,372	\$ 4,858,815	\$ 3,644,680	\$ 8,089,801	\$ 12,315,913	\$ 20,594,053	\$ 13,119,300	\$ 47,210,764	\$ 6,281,227	\$ 14,405,672	\$ 153,553,597
EXPENDITURES:											
GENERAL GOVERNMENT	6,308,036	-	-	-	89,000	-	-	826,240	405,568	-	7,628,844
PUBLIC SAFETY	6,555,808	-	-	-	49,800	-	-	-	-	-	6,605,608
DEVELOPMENT SERVICES	248,814	-	1,699,988	-	-	-	-	-	29,500	-	1,978,302
COMMUNITY SERVICES	2,844,294	-	-	-	163,743	-	-	-	-	-	3,008,037
UTILITIES	-	-	-	-	10,000	5,375,234	7,892,880	-	-	-	13,168,114
DEBT SERVICE	4,746,311	-	-	-	-	7,070,185	167,594	-	-	275,227	12,259,317
ECONOMIC DEVELOPMENT	-	-	-	4,183,754	744,119	-	-	-	-	6,675,743	11,603,616
CAPITAL OUTLAY	-	-	-	-	4,100,000	700,000	375,000	46,280,437	1,399,000	3,400,000	56,224,437
TOTAL EXPENDITURES	15,958,970	4,746,311	1,699,988	4,183,754	5,159,662	13,145,419	8,345,474	47,106,677	1,804,668	10,350,970	112,496,293
OTHER USES											
Interfund Transfers	1,733,500	-	-	518,000	2,193,401	4,375,000	600,000	-	-	-	9,419,900
TOTAL EXPENDITURE & OTHER USES	17,692,470	4,746,311	1,699,988	4,701,754	7,353,063	17,520,419	8,945,474	47,106,677	1,804,668	10,350,970	121,916,193
ENDING FUND BALANCES	\$ 5,412,902	\$ 112,504	\$ 1,944,692	\$ 3,388,047	\$ 4,965,650	\$ 3,003,634	\$ 4,173,826	\$ 104,087	\$ 4,477,159	\$ 4,054,702	\$ 31,637,404



Revenue by Fund

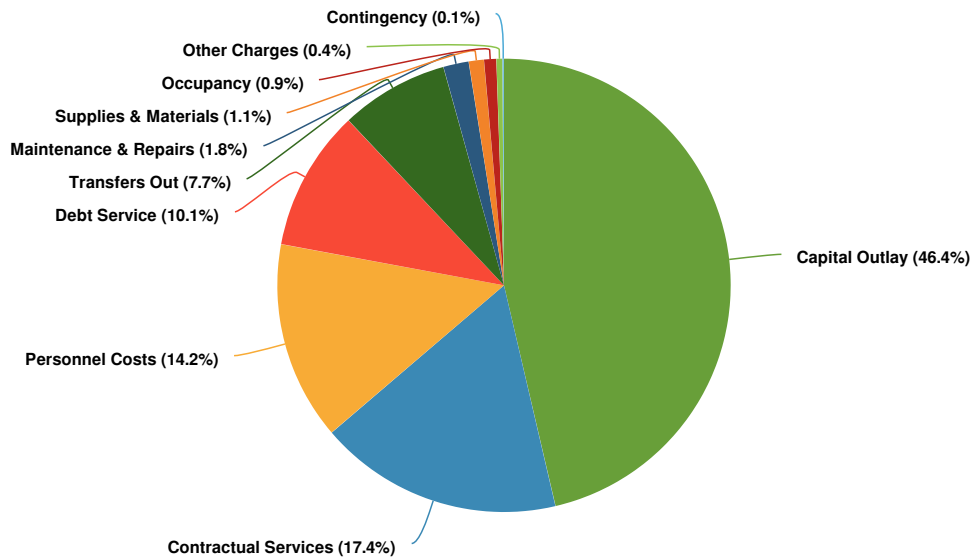
Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$16,739,471	\$16,847,515	\$15,880,876	\$16,808,664	-0.2%
General Fund - One Time	\$385,832	\$382,395	\$391,895	\$88,500	-76.9%
Land Acquisition	\$0	\$0	\$151,000	\$0	0%
Fairview Cemetery - Perm	\$25,333	\$23,500	\$32,000	\$35,000	48.9%
Vehicle/Equip Rplc Fund	\$1,615,914	\$1,435,490	\$1,612,615	\$1,811,584	26.2%
Designated Funds	\$82,344	\$63,200	\$122,705	\$85,110	34.7%
Development Services	\$0	\$0	\$2,631,000	\$2,476,000	N/A
Library Board Fund	\$26,093	\$20,750	\$19,350	\$21,000	1.2%
Fairview Cemetery - Oper	\$96,134	\$161,200	\$147,000	\$163,400	1.4%
Hunters Crossing Pid	\$578,645	\$575,879	\$586,496	\$581,279	0.9%
Hotel/Motel Tax Fund	\$3,572,061	\$3,131,554	\$4,322,540	\$4,441,540	41.8%
Water/Wastewater Fund	\$7,770,043	\$7,927,692	\$8,139,317	\$8,922,540	12.5%
C.I.P.-W/WW Utility Proj	\$479,795	\$885,100	\$904,600	\$742,000	-16.2%
Impact Fee Fund	\$2,502,827	\$3,330,450	\$2,216,459	\$4,848,640	45.6%
Bastrop Power & Light	\$8,142,807	\$7,809,241	\$8,508,201	\$8,872,870	13.6%
Park Dedication	\$1,477	\$1,465	\$1,765	\$1,865	27.3%
Street Maintenance Fund	\$5,220	\$803,500	\$810,000	\$810,000	0.8%
Grants	\$694,261	\$4,665,330	\$800,000	\$3,865,330	-17.1%
2018 Co Bond Fund	\$4,343	\$2,000	\$7,000	\$2,000	0%
CIP General Gov't Projects	\$220,795	\$3,052,000	\$656,000	\$4,792,000	57%
CO, Series 2021	\$182,098	\$35,000	\$175,000	\$10,000	-71.4%
Limited Tax Note, Series 2021	\$3,247	\$500	\$3,000	\$500	0%
American Rescue Plan	\$1,159,411	\$3,000	\$65,000	\$35,000	1,066.7%
CO, Series 2022	\$3,698,763	\$0	\$40,000	\$20,000	N/A
CO, Series 2023 (GF)	\$0	\$0	\$13,182,779	\$50,000	N/A
CO, Series 2023 (UTIL)	\$0	\$0	\$27,200,000	\$100,000	N/A
General Fund-Debt Service	\$3,283,041	\$3,870,175	\$3,945,514	\$4,333,468	12%
W/WW Debt Service Fund	\$3,625,891	\$3,665,227	\$3,740,170	\$5,826,460	59%
Bastrop E.D.C. Fund	\$5,023,479	\$4,213,909	\$4,598,850	\$4,746,140	12.6%
Total:	\$59,919,324	\$62,906,072	\$100,891,132	\$74,490,890	18.4%

Expenditures by Fund

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$15,830,590	\$18,441,228	\$17,644,924	\$17,690,470	-4.1%
General Fund - One Time	\$303,084	\$456,200	\$276,954	\$255,500	-44%
Vehicle/Equip Rplc Fund	\$304,280	\$918,623	\$1,569,841	\$1,804,068	96.4%
Designated Funds	\$16,407	\$323,780	\$42,528	\$398,800	23.2%
Development Services	\$1,327,104	\$0	\$1,462,320	\$1,699,988	N/A
Library Board Fund	\$37,344	\$49,000	\$46,000	\$17,500	-64.3%
Fairview Cemetery - Oper	\$103,094	\$217,901	\$176,536	\$249,243	14.4%
Hunters Crossing Pid	\$580,188	\$552,405	\$580,598	\$559,019	1.2%
Hotel/Motel Tax Fund	\$2,755,530	\$3,899,827	\$4,308,082	\$4,701,754	20.6%
Water/Wastewater Fund	\$7,374,659	\$8,592,325	\$8,436,088	\$9,573,234	11.4%
C.I.P.-W/WW Utility Proj	\$285,168	\$1,252,500	\$835,668	\$877,000	-30%
Impact Fee Fund	\$1,654,717	\$5,884,300	\$1,636,623	\$6,125,501	4.1%
Bastrop Power & Light	\$7,378,623	\$8,175,435	\$8,437,190	\$8,945,474	9.4%
Street Maintenance Fund	\$552,238	\$807,927	\$807,927	\$921,483	14.1%
Grants	\$694,261	\$4,665,330	\$800,000	\$3,865,330	-17.1%
2018 Co Bond Fund	\$74,007	\$461,631	\$124,000	\$470,801	2%
CIP General Gov't Projects	\$62,235	\$3,152,000	\$339,500	\$5,265,240	67%
CO, Series 2021	\$13,229,150	\$20,450,575	\$21,167,710	\$385,567	-98.1%
Limited Tax Note, Series 2021	\$253,200	\$149,948	\$275,514	\$50,314	-66.4%
American Rescue Plan	\$16,987	\$2,156,205		\$2,388,071	10.8%
CO, Series 2022	\$79,391	\$3,599,999	\$1,600,000	\$2,079,371	-42.2%
CO, Series 2023 (GF)	\$0	\$0	\$107,779	\$13,125,000	N/A
CO, Series 2023 (UTIL)	\$0		\$9,000,000	\$18,300,000	N/A
General Fund-Debt Service	\$3,040,304	\$3,850,699	\$3,850,699	\$4,746,311	23.3%
W/WW Debt Service Fund	\$3,318,562	\$3,823,204	\$4,291,318	\$7,070,185	84.9%
Bastrop E.D.C. Fund	\$3,360,891	\$9,409,248	\$2,513,214	\$10,350,970	10%
Total:	\$62,632,012	\$101,290,289	\$90,331,012	\$121,916,193	20.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$11,681,505	\$16,464,075	\$16,086,215	\$17,266,105	4.9%
Supplies & Materials	\$1,138,868	\$1,222,859	\$1,169,646	\$1,316,011	7.6%
Maintenance & Repairs	\$3,305,155	\$2,092,031	\$2,033,518	\$2,218,549	6%
Occupancy	\$884,803	\$844,953	\$936,618	\$1,062,125	25.7%
Contractual Services	\$13,184,184	\$17,687,305	\$16,011,135	\$21,209,751	19.9%
Other Charges	\$2,086,213	\$766,464	-\$144,480	\$518,497	-32.4%
Contingency	-\$79,626	\$266,258	\$361,495	\$131,500	-50.6%
Capital Outlay	\$15,715,407	\$45,753,988	\$37,216,157	\$56,514,437	23.5%
Debt Service	\$7,773,243	\$8,110,737	\$8,578,851	\$12,259,317	51.1%
Transfers Out	\$6,942,261	\$8,081,618	\$8,081,858	\$9,419,901	16.6%
Total Expense Objects:	\$62,632,012	\$101,290,289	\$90,331,012	\$121,916,193	20.4%



General Fund

Fund Description

The General Fund is the City's primary operating fund. It is utilized to account for all financial resources, except those required to be accounted for in other funds. Primary sources of revenue for this fund include taxes, permits, fines, and fees.

Departments appropriated in the General Fund include City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, Community Engagement, Police, Fire, Municipal Court, Engineering, Public Works, and Library.

Summary

The General Fund Summary section includes revenue summary information, expenditure summary information, and departmental detail information for the FY 2024 proposed budget, while providing a comparison to FY 2023 year-end budget projections. Additional details are reported within the departmental pages.

The City of Bastrop is proposing \$16,808,664 of revenue in FY 2024, which represents a 5.3% increase over the FY 2023 projected amount of \$15,880,876 and 10.9% over the FY 2023 budgeted amount. Budgeted operating expenditures (before transfers for one-time expenditures) are proposed to increase by 13.3% to \$16,756,969 in FY 2024. This will leave a positive \$51,695 excess recurring revenue over recurring operating expenses available to appropriate. The total of transfers out for one-time expenses is \$933,500. These assumptions for FY 2024 are without Development Services as it has been moved out and established as a Special Revenue fund.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 25% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, the General Fund will have 32% reserve at the end of FY 2024. The 14% decrease in the fund balance from FY 2023 projected to FY 2024 ending, comes from the use of excess fund balance for one-time capital projects, vehicle and equipment replacements, and capital improvement projects. The excess fund balance has been increasing due to the additional sales tax revenue the city has been receiving over budgeted amounts. The available fund balance over the 25% policy reserve is \$1,223,658.

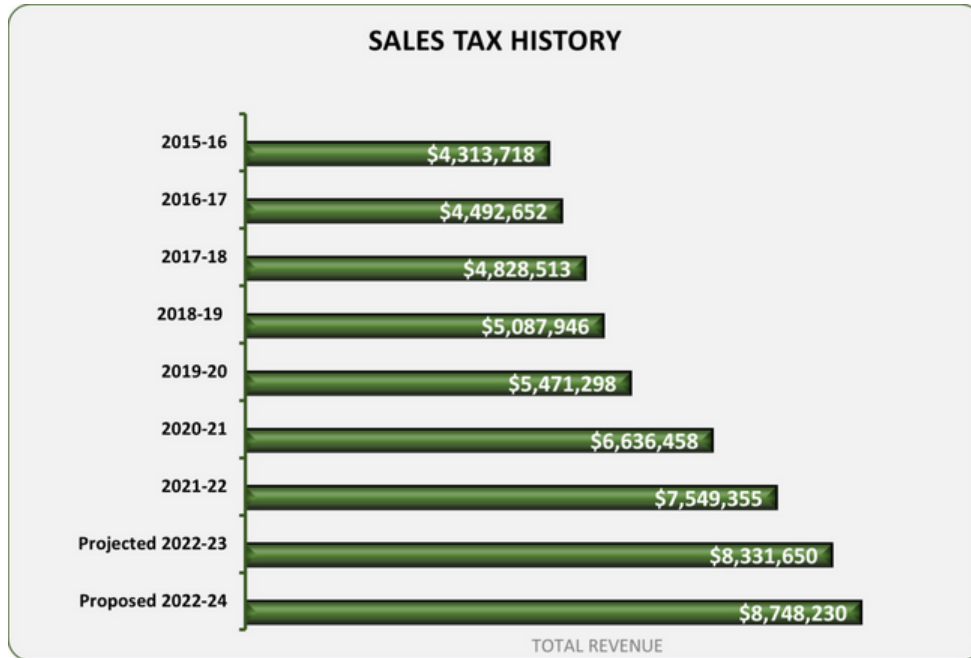
General Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$7,177,160	\$8,058,753	\$8,058,753	\$6,294,708
Revenues	\$16,739,471	\$16,847,515	\$15,880,876	\$16,808,664
Total Revenues:	\$16,739,471	\$16,847,515	\$15,880,876	\$16,808,664
Expenditures				
General Government	\$7,057,778	\$9,447,440	\$9,110,758	\$8,041,536
Public Safety	\$5,069,840	\$5,783,058	\$5,617,810	\$6,555,826
Community Services	\$2,131,824	\$2,897,819	\$2,643,647	\$2,844,294
Development Services	\$1,571,148	\$312,911	\$272,709	\$248,814
Total Expenditures:	\$15,830,589	\$18,441,228	\$17,644,924	\$17,690,470
Total Revenues Less Expenditures:	\$908,881	-\$1,593,713	-\$1,764,048	-\$881,806
Ending Fund Balance:	\$8,086,041	\$6,465,040	\$6,294,705	\$5,412,902



Sales Tax

The largest General Fund revenue source is Sales Tax, which totals 52% of General Fund Revenue. Sales tax revenue has experienced steady growth over the last 12 years. This growth continued even through the COVID-19 pandemic. The FY 2023 budget was conservative, the projections show it to exceed the FY 2023 budget by \$581,650 or 7.5%. The FY 2024 budget is being set at 5% over the FY 2023 projections, at \$8,748,230. Based on the trends, this is a comfortable projection.



Ad Valorem Taxes

Ad Valorem Taxes is the second largest General Fund revenue source, which is split between the General Fund (Maintenance & Operations tax rate), and Debt Service (Interest & Sinking tax rate). Ad Valorem M&O Taxes total 31% of General Fund Revenue. Property values for the City of Bastrop are certified by the Bastrop County Appraisal District. **Properties for FY 2024 (tax year 2023) show net taxable value of \$1,592,627,729 which is a 13.3% increase over the FY 2023 taxable value used to establish the budget.** This increase includes \$71M from new properties added to the tax roll. Property values will generate \$5,206,015 in General Fund budgeted revenue, which is \$421,939 over the FY 2023 budget.

Property Tax Calculation	
	FY 2024
	TAX YEAR 2023
TAX ROLL:	
Net Taxable Value (75% for ARB)	\$1,592,627,729
Rate per \$100	0.4994
Tax Levy Freeze Adjusted	7,953,583
Tax Levy - Frozen (Disabled / over 65)*	708,984
Total Tax Levy	8,662,567
Percent of Collection	99.0%
SUMMARY OF TAX COLLECTIONS:	
Current Tax	7,874,047
Revenue From Tax Freeze Property	701,894
Delinquent Tax	55,500
Penalty and Interest	42,000
TOTAL TAX COLLECTIONS	\$8,673,441

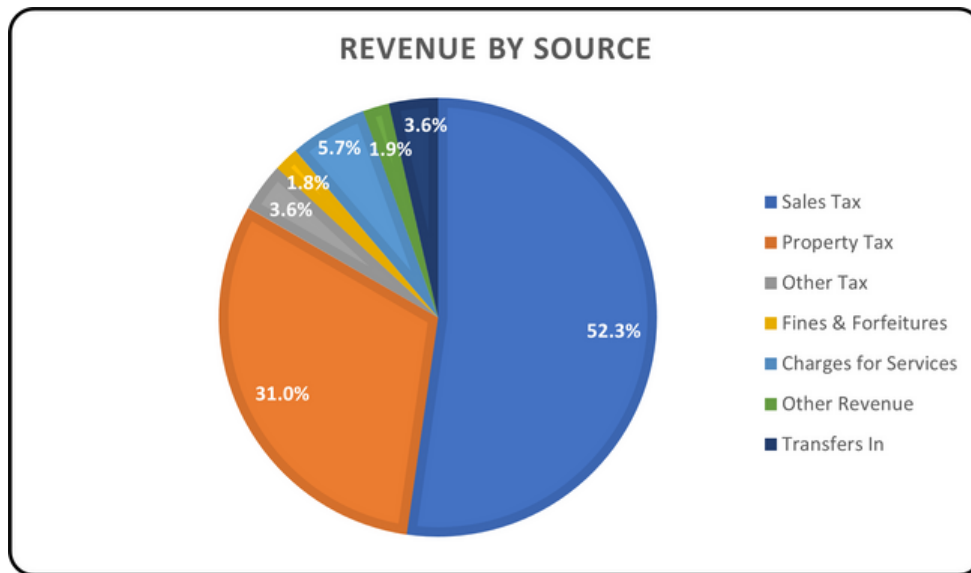
Property Tax Distribution			
	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND:			
Current Tax	\$0.3032		4,780,560
Revenue From Tax Freeze Property			426,140
Delinquent Tax			33,500
Penalty and Interest			30,000
Total General Fund	\$0.3032	60.71%	\$5,270,200
DEBT SERVICE FUND:			
Current Tax	\$0.1962		3,093,488
Revenue From Tax Freeze Property			275,754
Delinquent Tax			22,000
Penalty and Interest			12,000
Total Debt Service	\$0.1962	39.29%	\$3,403,242
DISTRIBUTION	\$0.4994	100.00%	\$8,673,442

Charges for Services

The Solid Waste contract revenue (Sanitation Revenue) makes up 89% of this category. This is the residential billing for garbage, bulk, and recycling services that is facilitated by the Finance Department. This revenue is increasing by 13% from FY 2023 budgeted, but only 5% from FY 2023 projected. Our third party provider did a rate pass for FY 2024, so this increase is all new residential accounts. The contractor is allowed by contract to request a rate increase each year up to 5% based on certain CPI calculations. This is the maximum increase allowed. We anticipate another 200 homes in the budget.

The second largest revenue in this category is the Recreation Fee. This revenue is based on an average of 167 members. The average takes into account the seasonal increases that are experienced in this program. There are minor rate changes proposed.

Revenue by Source Chart



General Fund Revenue

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes & Penalties					
CURRENT TAXES	\$4,421,472	\$4,784,761	\$4,784,761	\$5,206,015	8.8%
DELINQUENT TAXES	\$29,284	\$33,500	\$33,500	\$33,500	0%
PENALTIES & INTEREST	\$37,660	\$30,000	\$30,000	\$30,000	0%
FRANCHISE TAX	\$467,646	\$458,000	\$471,961	\$482,000	5.2%
CITY SALES TAX	\$7,549,355	\$7,750,000	\$8,331,650	\$8,748,230	12.9%
OCCUPATION TAX	\$4,158	\$5,000	\$12,500	\$6,965	39.3%
MIXED BEVERAGE TAX	\$108,199	\$92,400	\$110,400	\$111,600	20.8%
380 AGREEMENT PROP REFUND	-\$71,505	\$0		\$0	0%
Total Taxes & Penalties:	\$12,546,270	\$13,153,661	\$13,774,772	\$14,618,310	11.1%
Fines & Forfeitures					
MUNICIPAL COURT FINES	\$281,913	\$265,000	\$287,300	\$287,300	8.4%
MC FINE- CHILD SAFETY SEAT VIO	\$175	\$0		\$0	0%
LIBRARY RECEIPTS	\$12,612	\$13,500	\$11,000	\$11,000	-18.5%
JUVENILE CASE MANAGER-M/C	\$7,007	\$6,500	\$6,500	\$6,500	0%
TEEN COURT (MC)	\$40	\$0		\$0	0%
Total Fines & Forfeitures:	\$301,746	\$285,000	\$304,800	\$304,800	6.9%
Licenses & Permits					
INSPECTION FEES	\$407,887	\$400,000		\$0	-100%
FIRE INSPECTION FEES	\$8,611	\$6,000		\$0	-100%
DEVELOPMENT AGREEMENTS	\$53,012	\$50,000		\$0	-100%
PUBLIC IMPROVEMENT FEES	\$344,268	\$350,000		\$0	-100%
SITE DEVELOPMENT PLANNING	\$34,111	\$35,000		\$0	-100%
FIRE REVIEW FEE	\$19,678	\$15,000		\$0	-100%
BUILDING PERMITS- RESIDENTIAL	\$645,911	\$650,000		\$0	-100%
BUILDING PERMITS- COMMERCIAL	\$174,590	\$100,000		\$0	-100%
ZONING FEES	\$83,561	\$15,000		\$0	-100%
PLATTING FEES	\$245,774	\$150,000		\$0	-100%
SPECIAL EVENT PERMIT FEE	\$3,530	\$2,000	\$2,000	\$2,000	0%
TRADE PERMIT	\$82,260			\$0	N/A
Total Licenses & Permits:	\$2,103,192	\$1,773,000	\$2,000	\$2,000	-99.9%
Charges for Services					
ANIMAL SERVICE RECEIPTS	\$195	\$150	\$150	\$150	0%
REC CENTER FEES	\$65,605	\$58,000	\$65,000	\$65,000	12.1%
PARK RENTALS & FEES	\$4,248	\$5,100	\$5,100	\$5,100	0%

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
PD ACCIDENT REPORTS	\$28,758	\$4,500		\$4,500	0%
SPECIAL EVENTS HOT REIMB		\$10,000		\$0	-100%
LIBRARY FEES	\$33,964	\$30,000	\$25,000	\$25,000	-16.7%
SANITATION REVENUE	\$719,892	\$750,000	\$810,250	\$850,000	13.3%
SANITATION PENALTIES	\$8,618	\$7,800	\$8,500	\$8,500	9%
Total Charges for Services:	\$861,279	\$865,550	\$914,000	\$958,250	10.7%
Intergovernmental					
BASTROP CO/EMERG MGMT ASSIST	\$878	\$0		\$0	0%
BASTROP CO/LIBRARY	\$10,684	\$0		\$0	0%
DEPT OF JUSTICE GRANT REIMB	-\$2,345	\$0		\$0	0%
LIBRARY GRANT FUNDING	\$7,788	\$9,926	\$9,926	\$9,926	0%
PROPERTY LIEN PAYMENTS	\$839	\$0		\$0	0%
ADMIN SERVICES DMO	\$2,378	\$2,378	\$2,378	\$2,378	0%
BEDC ADMIN SUPPORT REIMB	\$25,800	\$30,000	\$25,000	\$30,000	0%
Total Intergovernmental:	\$46,022	\$42,304	\$37,304	\$42,304	0%
Miscellaneous					
DONATION IN-KIND	\$250			\$0	N/A
MISCELLANEOUS REVENUE	\$31,144	\$35,000	\$35,000	\$35,000	0%
INSURANCE PROCEEDS	\$27,724	\$0		\$0	0%
FIRE DEPT CALLS - REIMB	\$3,058	\$0		\$0	0%
Total Miscellaneous:	\$62,176	\$35,000	\$35,000	\$35,000	0%
Transfers In					
TRANS IN - ELECTRIC	\$767,000	\$650,000	\$650,000	\$600,000	-7.7%
TRANSFER IN - LIBRARY BOARD 505	\$3,000	\$3,000	\$3,000	\$3,000	0%
Total Transfers In:	\$770,000	\$653,000	\$653,000	\$603,000	-7.7%
Interest Income					
INTEREST INCOME	\$48,785	\$40,000	\$160,000	\$245,000	512.5%
Total Interest Income:	\$48,785	\$40,000	\$160,000	\$245,000	512.5%
Total Revenue Source:	\$16,739,471	\$16,847,515	\$15,880,876	\$16,808,664	-0.2%

Expenditures by Function

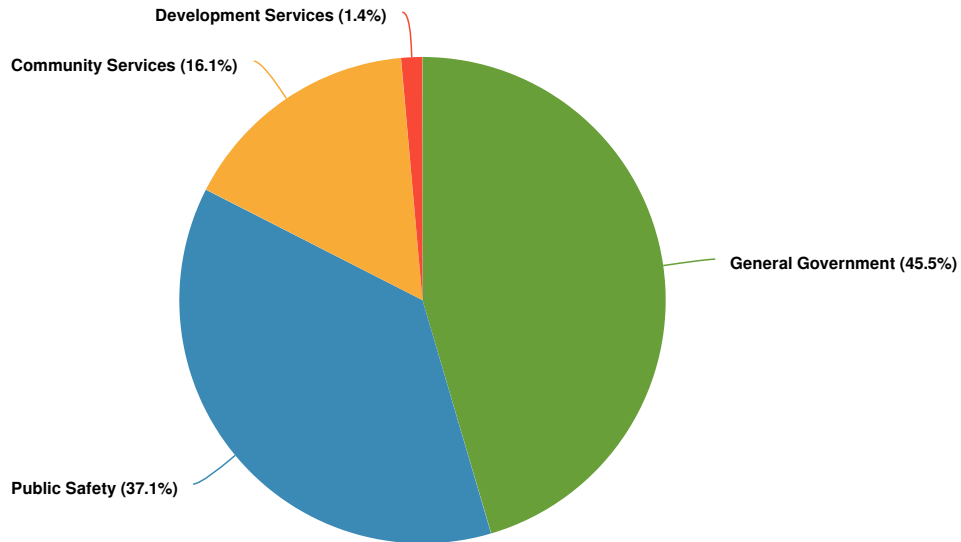
The **General Government** category is made up of the following departments: City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, and Public Works.

The **Public Safety** category is made up of Police, Fire, and Municipal Court.

The **Development Services** category includes Engineering.

Community Services is made up of the following departments: Community Engagement, Parks, and Library.

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government					
City Council	\$52,964	\$46,803	\$46,803	\$46,803	0%
Organizational	\$1,975,702	\$3,073,559	\$3,100,350	\$1,216,269	-60.4%
City Manager	\$607,310	\$745,245	\$591,272	\$657,348	-11.8%
City Secretary	\$253,037	\$319,915	\$295,636	\$316,594	-1%
Finance	\$1,573,584	\$1,784,049	\$1,787,648	\$1,932,613	8.3%
Human Resources	\$254,811	\$285,164	\$371,390	\$409,831	43.7%
Information Technology	\$468,552	\$588,628	\$536,398	\$722,042	22.7%
Public Works	\$1,871,819	\$2,604,077	\$2,381,261	\$2,740,036	5.2%
Total General Government:	\$7,057,778	\$9,447,440	\$9,110,758	\$8,041,536	-14.9%

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Public Safety					
Fire	\$1,151,153	\$1,362,012	\$1,407,982	\$1,685,059	23.7%
Police	\$3,578,590	\$4,024,885	\$3,854,636	\$4,491,359	11.6%
Municipal Court	\$340,097	\$396,162	\$355,192	\$379,408	-4.2%
Total Public Safety:	\$5,069,840	\$5,783,058	\$5,617,810	\$6,555,826	13.4%
Community Services					
Parks	\$649,356	\$917,780	\$872,146	\$934,486	1.8%
Library	\$613,479	\$814,525	\$796,732	\$884,571	8.6%
Community Engagement	\$868,989	\$1,165,514	\$974,769	\$1,025,237	-12%
Total Community Services:	\$2,131,824	\$2,897,819	\$2,643,647	\$2,844,294	-1.8%
Development Services					
Planning	\$1,327,105	\$0	\$0	\$0	0%
Engineering & Development	\$244,043	\$312,911	\$272,709	\$248,814	-20.5%
Total Development Services:	\$1,571,148	\$312,911	\$272,709	\$248,814	-20.5%
Total Expenditures:	\$15,830,590	\$18,441,228	\$17,644,924	\$17,690,470	-4.1%

Expenditures by Expense Type

Personnel Costs

The Human Resources Department calculates personnel costs, including any increases in compensation rates. Since the City is a service organization, personnel costs are the single largest expenditure category for the General Fund, representing 65% and includes the costs related to salaries, taxes, insurance, and retirement benefits. The FY 2024 budget includes a 3% Cost of Living Adjustment (COLA) and a 2.5% merit (STEP) increase in wages at the employee's anniversary, after a successful review. The Personnel Changes section of this budget explains the staff changes and new positions within the General Fund. There is a total increase of eight (8) FTE's. The city's contribution to the retirement program is being increased by 8% to reach the employer contribution rate to be able to change the City's plan from a 6% to 7% city effective January 1, 2024 with City Council approval. This category decreased year-over-year by 7.8% due to the lump sum retirement payment of \$1,596,000 in FY 2023 included in the category. If this one-time amount is removed, this category increases by \$637,350 or 5.9%.

Supplies and Materials

These object classifications are expendable materials and operating supplies necessary to conduct departmental activities. This category includes the computer replacement line item. This line went down this year now that we have caught up with our computer replacement schedule. These expenses will be less per year going forward. There were also some one-time expenses in the FY 2024 budget for various departments. This category increased year over year by 6.3% and represents 4.3% of the budget.

Maintenance and Repairs

These object classifications are for expendable upkeep of physical properties which is used in carrying out operations and include building maintenance, vehicle repair, and computer and equipment repair. It also includes the maintenance paid for software utilized in the course of business. This category decreased year-over-year by 3.4% and represents 4.5% of the budget.

Occupancy

These object classifications are for the utilities and related expenses required to maintain a building, such as electricity, water, telephone, gas, and communications. This category increased year-over-year by 2.6% and represents 2.2% of the budget.

Contractual Services

These object classifications include services rendered to city activities by private firms or other outside agencies. Some of the largest contracts in this budget are for solid waste, police and fire dispatch, city engineering, building inspections, vehicle and equipment replacement lease payments, legal services, property and liability insurance, and the annual financial audit. The FY 2024 budget increase in this category included an increase in property insurance, additional lease payments to the Vehicle & Equipment Replacement Fund, and additional professional services for unforeseen projects. This category increased year-over-year by 10.2% and represents 19.3% of the budget.

Other Charges

These object classifications are expenditures that do not apply to other expenditure classifications and include travel and training, membership dues, equipment rental, prisoner housing, 380 agreement reimbursements, administrative support allocation, election services, and historical structure refund. This list is not exclusive. There are currently no 380 agreements being budgeted. This category decreased by 16%.

Administrative Support Allocation

This allocation represents a percentage allocation for administrative services from the Water/Wastewater (W/WW), BP&L and Hotel Occupancy Tax Funds. The departments providing support include City Council, Organizational, City Secretary, City Manager, Finance, Utility Customer Service, Human Resources, Information Technology, Community Engagement, and Public Works. This percentage is based on various factors including number of employees, amount of debt, etc. This allocation decreased in the FY 2024 budget for several factors. In this budget, all positions being funded by Hotel Tax funds have been moved back to that budget and we have removed the administrative allocation from the Hotel Occupancy Tax fund to the General Fund. The overall allocation decreased year-over-year by 15.6%, which is an increase in expenses for the General Fund.

Contingency

The Contingency category is funding for any unforeseen expenditures that may occur during the fiscal year. The Financial Management Policy states a minimum of \$35,000 must be appropriated in the budget. Expenses are not charged to this account directly; the budget is moved to the appropriate account for the expenditure.

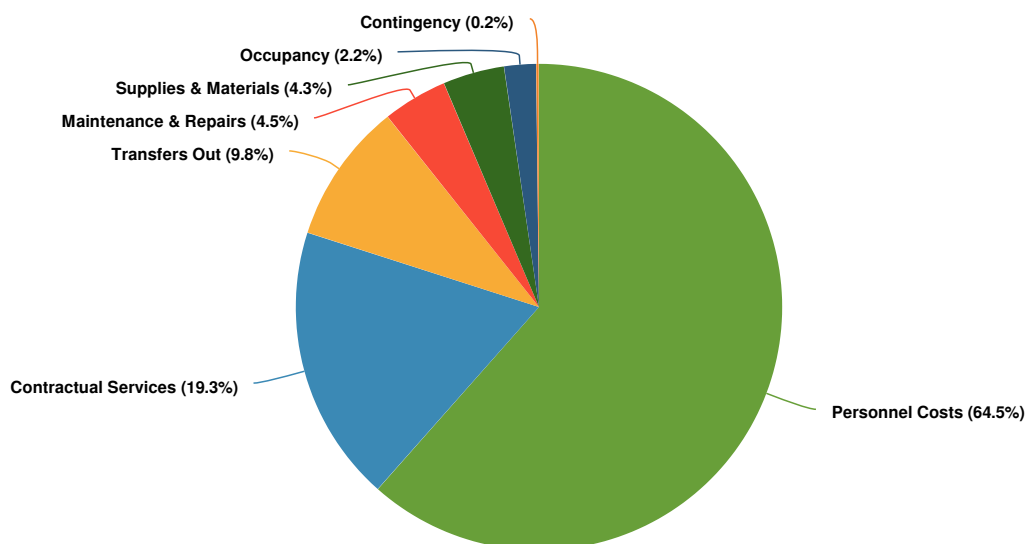
Capital Outlay

Capital Outlay expenditures have a useful life longer than a year and have a value of over \$5,000. This budget does not include any items in this category within the General Fund. These items are funded out of the General Fund one-time fund and the General Fund CIP fund.

Transfers Out

Transfers Out reflect a transfer from the General Fund to another fund within the City's operating and capital budgets. In FY 2024, there were transfers to the Vehicle/Equipment Replacement Fund (\$815,000), General Fund CIP (\$0), Street Maintenance Fund (\$800,000), Cemetery fund (\$38,000), and General Fund One-Time Project Fund (\$80,500).

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$8,575,699	\$12,336,310	\$11,777,924	\$11,401,835	-7.6%
Supplies & Materials	\$686,423	\$712,929	\$654,580	\$758,061	6.3%
Maintenance & Repairs	\$2,018,710	\$825,166	\$805,007	\$796,900	-3.4%
Occupancy	\$392,550	\$380,653	\$381,218	\$390,529	2.6%
Contractual Services	\$2,896,179	\$3,094,572	\$2,986,355	\$3,410,207	10.2%
Other Charges	-\$91,050	-\$994,421	-\$1,046,178	-\$835,563	-16%
Contingency		\$35,000	\$35,000	\$35,000	0%
Capital Outlay	\$34,050	\$0	\$0	\$0	0%
Transfers Out	\$1,318,027	\$2,051,018	\$2,051,018	\$1,733,500	-15.5%
Total Expense Objects:	\$15,830,589	\$18,441,228	\$17,644,924	\$17,690,470	-4.1%



General Fund one-time Expenses

Fund Description

The General Fund (One-time expenses) is funded from excess fund balance from the General Fund and BEDC for special projects, representing one-time sources of revenue used to increase the efficiency and effectiveness of operations.

Summary

The General Fund is transferring from excess Fund Balance over the 25% policy reserve amount to fund several one-time projects listed below in the expenditure section.

General Fund one-time Expenses Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1	\$82,749	\$82,749	\$197,690
Revenues				
Intergovernmental	\$88,363	\$0		\$0
Miscellaneous	\$355	\$0		\$0
Transfers In	\$295,500	\$382,395	\$382,395	\$80,500
Interest Income	\$1,614	\$0	\$9,500	\$8,000
Total Revenues:	\$385,832	\$382,395	\$391,895	\$88,500
Expenditures				
Supplies & Materials	\$52,532	\$81,200	\$70,428	\$80,500
Maintenance & Repairs	\$111,045	\$30,000		\$30,000
Contractual Services	\$55,000	\$255,000	\$115,525	\$145,000
Capital Outlay	\$84,507	\$90,000	\$91,001	\$0
Total Expenditures:	\$303,084	\$456,200	\$276,954	\$255,500
Total Revenues Less Expenditures:	\$82,749	-\$73,805	\$114,941	-\$167,000
Ending Fund Balance:	\$82,750	\$8,944	\$197,690	\$30,690

Expenditures by Expense Type

The one-time requests are listed below by department. These are all General Fund expenses.

Description	Department	Amount
Suitcase weights/Rock Screen - mowing equipment	Parks	\$6,000
Tasers - replacement	Police	\$60,000
Asset Management Study (carryover FY23)	Engineering	\$100,000
Police - K9 unit startup	Police	\$14,500
Implementation costs - new customer portal (carryover FY23)	Finance	\$30,000
Annexation Plan (carryover FY23)	Dev Services	\$45,000
	TOTAL	\$255,500



Why?

To provide safe, reliable electric service to the citizens of Bastrop, Texas in a cost-effective, efficient manner through careful maintenance, and thoughtful capital improvements to the system.



Bastrop Power & Light

Fund Description

Bastrop Power & Light (BP&L) Fund is utilized to account for the financial activities related to the provision of electricity services to residents in the BP&L service territory. BP&L is responsible for the City's 7200-volt electric distribution system. There are 40.5 miles of overhead electrical lines and 7.1 miles of underground electrical lines, which provide services to approximately 2,922 customers. The Lower Colorado River Authority (LCRA) generates the electricity purchased by BP&L, acts as the liaison to the Electric Reliability Council of Texas (ERCOT) on behalf of BP&L and provides engineering studies and infrared and visual inspections that help pinpoint required system maintenance. LCRA also provides mutual assistance during disasters, providing personnel and equipment when needed.

Summary

The City of Bastrop is projecting \$8,872,870 of revenue in FY 2024, which represents a 13.6% increase over the prior year's budget. Budgeted expenditures are projected to increase by 9.4% or \$770,039 to \$8,945,474 in FY2024.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 35% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, this fund will have a 48% reserve at the end of FY 2024. The 2% decrease in the fund balance from FY 2023 projected to FY 2024 ending, comes from the use of excess fund balance for one-time capital projects.

Bastrop Power & Light Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$3,411,235	\$4,175,419	\$4,175,419	\$4,246,430
Revenues	\$8,142,807	\$7,809,241	\$8,508,201	\$8,872,870
Expenditures	\$7,378,623	\$8,175,435	\$8,437,190	\$8,945,474
Total Revenues Less Expenditures:	\$764,184	-\$366,194	\$71,011	-\$72,604
Ending Fund Balance:	\$4,175,419	\$3,809,225	\$4,246,430	\$4,173,826

Revenue Summary

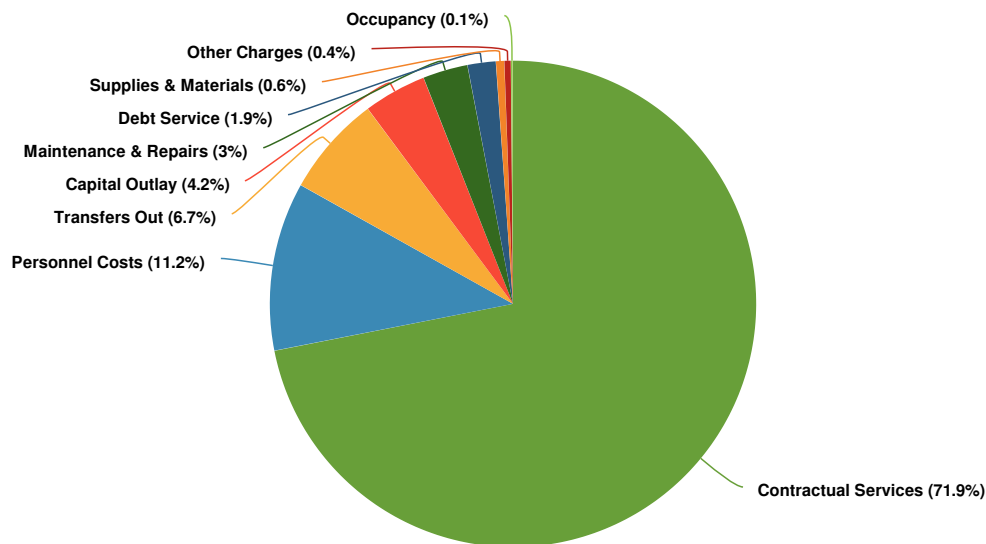
The total budgeted revenue for FY 2024 is an increase of 13.6% from FY 2023 budgeted but only an increase of 4.2% from the FY 2023 projections. The revenue projections are conservative and reflect an increase in the LCRA pass through rate. The increase is also due to some development in the BP&L service area.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Bastrop Power & Light					
Electric Revenues	\$8,090,185	\$7,779,241	\$8,372,332	\$8,742,870	12.4%
Miscellaneous	\$18,425	\$0	\$10,869	\$0	0%
Interest Income	\$34,197	\$30,000	\$125,000	\$130,000	333.3%

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Bastrop Power & Light:	\$8,142,807	\$7,809,241	\$8,508,201	\$8,872,870	13.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Significant Base Budget changes for FY 2024

- The FY 2024 proposed budget includes a 5.5% wage adjustment. The Cost of Living Adjustment of 3% would be effective October 1st with the 2.5% merit (STEP) increase effective on the employment anniversary.
- There is an 8% increase to Texas Municipal Retirement System (TMRS) to help contribute to the 7% conversion plan. Currently, the City is on a 6% retirement plan. The projection is to be able to move to a 7% plan effective January 1, 2024 with City Council approval. The personnel category has decreased only because the FY 2023 budget included a one-time lump sum payment to TMRS in the amount of \$150k.
- The Maintenance and Repairs category increased due to inflation of costs to maintain the electric system.
- The Contractual Services increased due to the increase in the pass-through rate from LCRA of approximately 8%.

System Study Improvements

In FY 2020, BP&L performed the engineering and ordered materials for the last two projects included in the 2014-2019 System Study Report. The first project was rebuilding the northern portion of the tap line (approximately 2,200 feet) near the intersection of Loop 150 & Perkins Street, ending near Hospital Drive, utilizing 1/0 ASCR (aluminum conductor, steel reinforced) and steel poles. The second project was rebuilding the southern portion of the tap line near the intersection of Loop 150 & Perkins Street, along Eskew and across to Perkins Street (approximately 1,700 feet), utilizing 1/0 ASCR (aluminum conductor, steel reinforced) and steel poles.

The cost of labor was estimated to be \$150,000 and was included in the FY 2021 budget. Due to the contractors' schedule, these projects were slated to start in March 2022 and now have a quote of \$203,212. Due to LCRA's change in their services, these projects have to be re-engineered during FY 2023. This project's funding will be a carryover into the FY 2024 budget, including an amount to cover inflated costs.

The Electric System Study (2020-2025) was completed in FY 2022 and has identified future capital improvements in the electric system.

Line Extensions

Line Extension revenue and expense can vary from year to year depending on development within the BP&L service area. There are several significant projects slated for FY 2024, so these accounts have been adjusted to reflect those.

Special Projects

FY 2020 included \$250,000 for upgrading and adding additional street lighting to promote pedestrian safety, traffic safety, enhanced walkability, and an opportunity to address citizen concerns regarding the need for more lighting in residential neighborhoods. During FY 2020, materials were ordered to start the replacement of the lights city wide in the amount of \$42,000. This will be a 3-5 year project of upgrading and enhancing the entire street lighting system. The FY 2024 budget includes a carryover amount to continue this project.

Transfers Out

Transfers out include transfer to the Vehicle/Equipment and Replacement Fund (VERF) and the General Fund. The recommendation is not-to-exceed 11% of total current revenues transferred to the General Fund. This transfer is a flat amount to represent an in lieu of taxes amount, which can also be communicated as a return on investment amount. The General Fund transfer was reduced by \$50,000 from the FY 2023 budget, from \$650K to \$600K. There were no VERF transfers proposed for FY 2024.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$784,100	\$1,097,248	\$904,005	\$1,001,668	-8.7%
Supplies & Materials	\$37,612	\$52,700	\$46,200	\$49,800	-5.5%
Maintenance & Repairs	\$243,558	\$234,500	\$226,500	\$267,000	13.9%
Occupancy	\$9,830	\$11,800	\$10,300	\$11,800	0%
Contractual Services	\$5,311,499	\$5,289,959	\$5,873,215	\$6,433,412	21.6%
Other Charges	\$228,777	\$46,000	\$28,500	\$39,200	-14.8%
Contingency	-\$120,610	\$159,758	\$0	\$0	-100%
Capital Outlay	\$0	\$433,250	\$498,250	\$375,000	-13.4%
Debt Service	\$44,457	\$165,220	\$165,220	\$167,594	1.4%
Transfers Out	\$839,400	\$685,000	\$685,000	\$600,000	-12.4%
Total Expense Objects:	\$7,378,623	\$8,175,435	\$8,437,190	\$8,945,474	9.4%



Water & Wastewater Operating Fund

Fund Description

The Water and Wastewater enterprise is complex and made up of numerous funds. The main fund is the Water and Wastewater Operating Fund. This is where the operational revenues and expenditures are tracked. There is a Capital Improvement Fund, a Debt Service Fund, and an Impact Fee Fund (all shown separately).

Summary

The City of Bastrop is projecting \$8,922,540 of revenue in FY 2024, which represents a 12.5% increase over the prior year's budget. Budgeted expenditures are projected to increase by 11.4% or \$980,909 to \$9,573,234 in FY 2024.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 24% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, this fund will have a 26% reserve at the end of FY 2024. This fund is being stressed currently with significant capital improvement projects. The fiscal forecast does show this ending reserve trending up in future years. This is something we will monitor closely.

Water & Wastewater Operating Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$2,860,720	\$3,256,104	\$3,256,104	\$2,959,333
Revenues	\$7,770,043	\$7,927,692	\$8,139,317	\$8,922,540
Expenditures	\$7,374,659	\$8,592,325	\$8,436,088	\$9,573,234
Total Revenues Less Expenditures:	\$395,384	-\$664,633	-\$296,771	-\$650,694
Ending Fund Balance:	\$3,256,104	\$2,591,471	\$2,959,333	\$2,308,639



Revenue by Fund

This fund generates the majority of its revenue through rates approved by the City Council. The rates are from a water and wastewater base fee along with consumption and service fees. There are a few wastewater wholesale customers with more anticipated in the future. West Bastrop Village has entered into a Wholesale Wastewater Agreement with the City of Bastrop. This subdivision started new home construction during FY 2022. The City will provide them with water through a Wholesale Water Agreement with Aqua Water Supply Corporation. There is the future Valverde subdivision that will also be served by the City's wastewater and a Wholesale Water Agreement with Aqua Water Supply Corporation. The revenue assumptions included in this budget are a 5% increase in the number of residential accounts serviced for water and wastewater, along with a correlating increase in consumption and 2.85% increase in commercial accounts.

RATES

The increases recommended in this budget are a **water rate** base fee increase of \$5.00 and increases on the base fee for 1.5" meters and above based on the chart below. This change was part of a phase-in plan that was recommended by the city's rate consultant to meet American Water Works Association meter equivalency standards by FY 2025.

Demand Charge by Meter Size - Water

Meter Size	Current Rate	FY 2024	FY 2025
3/4"	27.72	32.72	32.72
1"	47.13	54.53	54.53
1.5"	87.24	106.5	109.09
2"	136.01	168.59	174.5
3"	255.02	316.10	327.20
4"	379.24	503.96	545.33
6"	819.06	1,038.19	1,090.67

These rate increases will be brought to City Council by Ordinance at the end of September 2023. It will go into effect November 1, 2023 and will be applied to the November utility bills that are generated at the end of November 2023.

Revenue by Fund

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water/Wastewater Fund					
Intergovernmental	-\$8,243			\$0	N/A
Wastewater Revenue	\$3,940,403	\$4,100,839	\$4,136,646	\$4,318,740	5.3%
Water Revenue	\$3,798,469	\$3,796,520	\$3,889,171	\$4,489,300	18.2%
Miscellaneous	\$4,400	\$7,500	\$3,500	\$4,500	-40%
Interest Income	\$35,014	\$22,833	\$110,000	\$110,000	381.8%
Total Water/Wastewater Fund:	\$7,770,043	\$7,927,692	\$8,139,317	\$8,922,540	12.5%

Expenditures by Fund

The individual department budgets can be found in the department budget pages. This is an overview of this fund at a summary level.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water/Wastewater Fund					
Personnel Costs	\$1,311,763	\$2,059,463	\$1,850,415	\$2,028,064	-1.5%
Supplies & Materials	\$260,225	\$266,070	\$307,315	\$322,600	21.2%
Maintenance & Repairs	\$644,674	\$673,380	\$672,700	\$740,780	10%
Occupancy	\$368,210	\$340,300	\$433,000	\$537,900	58.1%
Contractual Services	\$1,291,240	\$1,521,372	\$1,421,468	\$1,520,620	0%
Other Charges	\$25,930	\$43,340	\$16,600	\$38,270	-11.7%
Contingency		\$10,000	\$10,000	\$10,000	0%
Capital Outlay	\$158,337	\$0	\$46,250	\$0	0%
Transfers Out	\$3,314,280	\$3,678,400	\$3,678,340	\$4,375,000	18.9%
Total Water/Wastewater Fund:	\$7,374,659	\$8,592,325	\$8,436,088	\$9,573,234	11.4%



Hotel Occupancy Tax Fund

Fund Description

The Hotel Tax Fund is utilized primarily to account for the receipt and expenditures of funds received by the City from the assessment of hotel occupancy tax. This fund contains the following divisions: Organizational Funding, Convention Center, Main Street Program, Cultural Arts Commission, and the Rodeo Arena.

Summary

The City of Bastrop is projecting \$4,441,540 of revenue in FY 2024, which represents a 41.8% increase over the prior year's budget. Budgeted expenditures are projected to decrease by \$801,927 to \$4,701,754 in FY 2024.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 50% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, this fund will have a 81% reserve at the end of FY 2024. The 8% decrease in the fund balance from FY 2023 projected to FY 2024 ending, comes from the use of excess fund balance for one-time projects but leaves the ending reserve well above the policy requirement.

Hotel Occupancy Tax Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$2,817,272	\$3,633,804	\$3,633,804	\$3,648,261
Revenues	\$3,572,061	\$3,131,554	\$4,322,540	\$4,441,540
Expenditures	\$2,755,530	\$3,899,827	\$4,308,082	\$4,701,754
Total Revenues Less Expenditures:	\$816,531	-\$768,273	\$14,458	-\$260,214
Ending Fund Balance:	\$3,633,803	\$2,865,531	\$3,648,262	\$3,388,047

Revenues by Source

Revenue Assumptions

The overall FY 2023 year-end projected revenue is up by 38% over budget. Revenue is budgeted to be \$4,441,540 for FY 2024, which is 3% or \$119,000 more than FY 2023 year-end budget projections.

Outlined below are explanations for two (2) major sources that make up 96% of the fund's revenue.

Hotel Occupancy Tax

Hotel Occupancy Tax is set at a rate of 13.5% in the City of Bastrop and its ETJ. Of the tax collected, 6% goes to the State, 7% goes to the City, and .5% goes to the County, if in the City's ETJ. Hotel Occupancy Tax is budgeted at \$4,000,000 which is 41% increase from the FY 2023 original budget but only 2.5% over FY 2023 year-end projections. With the tourism industry bouncing back from the last two years' effects of Coronavirus, the proposed revenue is in line with current projections.

Charges for Services

These fees represent revenues collected from Convention Center sponsored events, such as Farm Street Opry; Main Street sponsored events, such as Table on Main; Convention Center rentals, and catering services. The FY 2024 budgeted amount is \$293,500, which is approximately 4.2% or \$12,000 more than FY 2023 projections.

Intergovernmental - This category includes \$50,000 from the Bastrop Economic Development Corporation and \$11,000 from Visit Bastrop.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$3,233,136	\$2,830,000	\$3,900,000	\$4,000,000	41.3%
Licenses & Permits	\$2,010	\$2,000	\$2,000	\$2,000	0%
Charges for Services	\$248,296	\$218,000	\$281,500	\$293,500	34.6%
Intergovernmental	\$66,554	\$66,554	\$61,040	\$61,040	-8.3%
Interest Income	\$22,065	\$15,000	\$78,000	\$85,000	466.7%
Total Revenue Source:	\$3,572,061	\$3,131,554	\$4,322,540	\$4,441,540	41.8%

Expenditures by Fund

The individual department budgets can be found in the department budget pages. This is an overview of this fund at a summary level.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Hotel/Motel Tax Fund					
Personnel Costs		\$0		\$448,586	N/A
Supplies & Materials	\$49,143	\$65,200	\$52,000	\$56,200	-13.8%
Maintenance & Repairs	\$41,125	\$51,450	\$52,180	\$51,450	0%
Occupancy	\$53,820	\$51,200	\$51,200	\$51,296	0.2%
Contractual Services	\$1,933,249	\$3,000,967	\$3,474,692	\$3,404,712	13.5%
Other Charges	\$91,505	\$149,510	\$96,510	\$138,010	-7.7%
Contingency	\$40,984	\$33,500	\$33,500	\$33,500	0%
Capital Outlay		\$25,000	\$25,000	\$0	-100%
Transfers Out	\$545,702	\$523,000	\$523,000	\$518,000	-1%
Total Hotel/Motel Tax Fund:	\$2,755,530	\$3,899,827	\$4,308,082	\$4,701,754	20.6%



Development Services

To facilitate growth so that the community's development and future are sustainable.

Summary

This fund is new for FY 2024. This department was previously in the General Fund. It has been determined that this department and its related revenue be treated as a Special Revenue Fund. The beginning fund balance was estimated using the net of FY 2023 projected revenue over projected expenditures. The available fund balance in this fund will be used for the purposes of future development and/or additional expenditure needs within this fund. The budget is projecting \$2.48M of revenue in FY 2024, which represents a 39.8% increase over the prior year. Budgeted expenditures are projected to increase by 20.4% or \$288.24K to \$1.7M in FY 2024.

Services



Development Services Comprehensive Summary

Name	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1	\$1	\$1,168,680
Revenues	\$0	\$2,631,000	\$2,476,000
Expenditures	\$0	\$1,462,320	\$1,699,988
Total Revenues Less Expenditures:	\$0	\$1,168,680	\$776,012
Ending Fund Balance:	\$1	\$1,168,681	\$1,944,692



Revenues by Source

The proposed FY 2024 revenue is based on the same level of development activity we have seen in FY 2023. There are active developments like Pearl River, Valverde subdivision, Burleson Crossing East, and several smaller infill projects. There are other developments that have shown interest without a formal submittal. The economy continues to be strong.

Name	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Licenses & Permits				
INSPECTION FEES	\$0	\$400,000	\$400,000	N/A
FIRE INSPECTION FEES	\$0	\$6,000	\$6,000	N/A
DEVELOPMENT AGREEMENTS	\$0	\$75,000	\$50,000	N/A
PUBLIC IMPROVEMENT FEES	\$0	\$785,000	\$750,000	N/A
SITE DEVELOPMENT PLANNING	\$0	\$35,000	\$35,000	N/A
FIRE REVIEW FEE	\$0	\$15,000	\$15,000	N/A
BUILDING PERMITS-RESIDENTIAL	\$0	\$445,000	\$400,000	N/A
BUILDING PERMITS-COMMERCIAL	\$0	\$450,000	\$450,000	N/A
ZONING FEES	\$0	\$50,000	\$50,000	N/A
PLATTING FEES	\$0	\$250,000	\$200,000	N/A
TRADE PERMIT		\$120,000	\$120,000	N/A
Total Licenses & Permits:	\$0	\$2,631,000	\$2,476,000	N/A
Total Revenue Source:	\$0	\$2,631,000	\$2,476,000	N/A

Significant Base Budget Changes in FY 2024

This department was further divided into three divisions (instead of the previous two) by adding a Customer Service division. Personnel costs increased with the addition of 6 new positions and 3 reclassified positions. The new positions in Building Inspection were to eliminate the need for third party inspectors and reviewers. As you will see, the Contractual Service line has been decreased significantly. There is \$50,000 still in the budget to be able to use third party inspectors as needed depending on inspection demand. There is an additional technician added to the Customer Service division to continue to assist customers with their project submissions and processing permits. The Budget Overview section includes a detail of all personnel changes.

Expenditures by Function

Name	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Development Services				
Customer Service				
Personnel Costs		\$0	\$394,940	N/A
Supplies & Materials		\$0	\$7,000	N/A
Maintenance & Repairs		\$0	\$13,020	N/A
Occupancy		\$0	\$2,500	N/A
Contractual Services		\$0	\$700	N/A
Other Charges		\$0	\$8,500	N/A
Total Customer Service:	\$0	\$0	\$426,660	N/A
Building Inspection				
Personnel Costs	\$0	\$339,854	\$451,871	N/A
Supplies & Materials	\$0	\$1,700	\$7,050	N/A
Maintenance & Repairs	\$0	\$150	\$1,000	N/A
Occupancy	\$0	\$1,800	\$2,200	N/A
Contractual Services	\$0	\$495,707	\$86,207	N/A
Other Charges	\$0	\$1,750	\$14,000	N/A
Total Building Inspection:	\$0	\$840,961	\$562,328	N/A
Planning				
Personnel Costs	\$0	\$464,726	\$672,150	N/A
Supplies & Materials	\$0	\$2,500	\$5,000	N/A
Maintenance & Repairs	\$0	\$7,200	\$7,250	N/A
Occupancy	\$0	\$5,700	\$7,100	N/A
Contractual Services	\$0	\$109,733	\$9,500	N/A
Other Charges	\$0	\$31,500	\$10,000	N/A
Total Planning:	\$0	\$621,359	\$711,000	N/A
Total Development Services:	\$0	\$1,462,320	\$1,699,988	N/A
Total Expenditures:	\$0	\$1,462,320	\$1,699,988	N/A



Vehicle and Equip Replacement Fund

Fund Description

The Vehicle and Equipment Replacement Fund has been established to account for activities related to vehicle and equipment replacement services provided to other departments within the City on a cost-reimbursement basis.

Summary

The City of Bastrop is budgeting for \$1,817,290 of revenue in FY 2024, which represents a 27% increase from the prior year. Budgeted expenditures are projected to increase by 96.4% or \$885,445 to \$1,804,068 in FY 2024.

Vehicle and Equip Replacement Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$3,115,850	\$4,426,869	\$4,426,869	\$4,469,643
Revenues	\$1,615,914	\$1,435,490	\$1,612,615	\$1,811,584
Expenditures	\$304,280	\$918,623	\$1,569,841	\$1,804,068
Total Revenues Less Expenditures:	\$1,311,635	\$516,867	\$42,774	\$7,516
Ending Fund Balance:	\$4,427,485	\$4,943,736	\$4,469,643	\$4,477,159

Revenues by Source

The majority of the revenue in FY 2024 is coming from transfers into the fund from the General Fund and Water/Wastewater Fund. Since not all of the city's fleet and equipment are participating in the replacement fund, there must be up front capital used to make the initial purchase, then the department contribution will start annually to be available when the assets need replacing in the future.

Transfer In:

Fund	Amount
General Fund	\$815,000
Water/Wastewater	\$50,000
TOTAL TRANSFER IN	\$865,000

Charges for Services represents the annual lease payments made from all departments for replacement of vehicles and equipment that were leased or purchased out of the Vehicle and Equipment Replacement Fund.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$493,405	\$666,867	\$666,867	\$851,584	27.7%
Other Sources	\$32,044	\$0	\$108,125	\$0	0%
Transfers In	\$1,066,927	\$753,623	\$753,623	\$865,000	14.8%
Interest Income	\$23,538	\$15,000	\$84,000	\$95,000	533.3%
Total Revenue Source:	\$1,615,914	\$1,435,490	\$1,612,615	\$1,811,584	26.2%



Expenditures by Expense Type

The requests for new or replacement vehicles and equipment are identified in the table below, listed by department.

Description	Department	New/Rplc	Amount
Security Camera upgrades	Information Technology	R	\$105,000
Servers for Police video storage	Information Technology	R	\$100,000
Truck - Crew Cab	Public Works-BM	R	\$40,000
Truck - Crew Cab	Public Works-BM	R	\$40,000
Truck - Single Cab	Engineering	N	\$40,000
Mini-pumper Engine	Fire	R	\$395,000
Truck - Brush (refurbish)	Fire	R	\$75,000
Generator - Station 1	Fire	N	\$25,000
Truck - Crew Cab	Public Works-Parks	R	\$45,000
Truck - Crew Cab 1/4 ton	Public Works	R	\$61,000
Truck - Crew Cab 1/4 ton	Public Works	R	\$61,000
Truck - Water	Public Works	R	\$177,000
Truck - Service (carryover FY23)	W/WW	R	\$120,000
Truck - Service 3/4 ton	W/WW	R	<u>\$85,000</u>
		TOTAL	\$1,369,000

The contractual services represent the lease payments for leased vehicles. This fiscal year we are adding six (9) additional leased vehicles to the Police department and three (3) to Development Services.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Contractual Services					
LEASE PAYMENTS	\$762	\$200,000	\$227,750	\$435,068	117.5%
Total Contractual Services:	\$762	\$200,000	\$227,750	\$435,068	117.5%
Other Charges					
DEPRECIATION EXPENSE	\$303,518		\$0	\$0	N/A
Total Other Charges:	\$303,518		\$0	\$0	N/A
Contingency					
LOSS DUE TO FRAUD			\$279,995		N/A
Total Contingency:			\$279,995		N/A
Capital Outlay					
EQUIPMENT	\$0	\$183,623	\$417,746	\$230,000	25.3%
VEHICLE	\$0	\$535,000	\$644,350	\$1,139,000	112.9%
Total Capital Outlay:	\$0	\$718,623	\$1,062,096	\$1,369,000	90.5%
Total Expense Objects:	\$304,280	\$918,623	\$1,569,841	\$1,804,068	96.4%



Type B - Bastrop Economic Development Corp.

Fund Description

The purpose of the Economic Development Corporation is to enhance the quality of life in the City of Bastrop, by providing appropriate infrastructure and by promoting and assisting the kind of economic development in our community which will provide the people of Bastrop meaningful and rewarding employment opportunities and greater access to desirable goods and services.

Summary

The City of Bastrop is budgeting for \$4,746,140 of revenue in FY 2024, which represents a 12.6% increase over the prior year budget but only a 3.2% increase over FY 2023 projected. Budgeted expenditures are projected to increase by 10% or \$941,722 to \$10,350,970 in FY 2024.

Type B - Bastrop Economic Development Corp. Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$5,911,308	\$7,573,896	\$7,573,896	\$9,659,532
Revenues	\$5,023,479	\$4,213,909	\$4,598,850	\$4,746,140
Expenditures	\$3,360,891	\$9,409,248	\$2,513,214	\$10,350,970
Total Revenues Less Expenditures:	\$1,662,588	-\$5,195,339	\$2,085,636	-\$5,604,830
Ending Fund Balance:	\$7,573,896	\$2,378,557	\$9,659,532	\$4,054,702

Revenues by Source

The City of Bastrop adopted and levied a one-half of one percent sales tax at an election held on January 21, 1995, for the purpose of Type B economic development. Sales tax revenue is 94% of the total revenue.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$3,774,111	\$4,183,039	\$4,245,800	\$4,458,090	6.6%
Charges for Services	\$18,914	\$15,870	\$18,050	\$18,050	13.7%
Miscellaneous	\$77,104	\$0	\$20,000	\$20,000	N/A
Other Sources	\$1,088,408	\$0		\$0	0%
Interest Income	\$64,942	\$15,000	\$315,000	\$250,000	1,566.7%
Total Revenue Source:	\$5,023,479	\$4,213,909	\$4,598,850	\$4,746,140	12.6%

Expenditures by Expense Type

The reduction in personnel costs is a reduction in staff by one (1) FTE. The other line items were reviewed and reduced as warranted based on historical usage.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$306,955	\$905,739	\$683,975	\$799,383	-11.7%
Supplies & Materials	\$12,386	\$20,560	\$10,650	\$14,200	-30.9%
Maintenance & Repairs	\$12,603	\$16,000	\$16,000	\$16,000	0%
Occupancy	\$50,737	\$58,400	\$50,800	\$56,200	-3.8%
Contractual Services	\$562,729	\$3,039,560	\$574,161	\$5,101,560	67.8%
Other Charges	\$1,021,270	\$1,072,375	\$217,651	\$638,400	-40.5%
Contingency		\$25,000		\$50,000	100%
Capital Outlay	\$8,920	\$4,000,000	\$688,363	\$3,400,000	-15%
Debt Service	\$1,385,290	\$271,614	\$271,614	\$275,227	1.3%
Total Expense Objects:	\$3,360,891	\$9,409,248	\$2,513,214	\$10,350,970	10%

Contractual Services - City Projects Funded

PROJECT	AMOUNT
Downtown Lighting Project (carryover)	\$141,500
Agnes Street Extension - non-grant funded (carryover)	\$123,000
Intersection Improvements Engineering (carryover)	\$207,500
Blakey Lane Extension (carryover)	\$1,350,000
South Street to Lovers Lane Extension (carryover)	\$2,950,000
TOTAL	\$4,772,000

These projects will be managed by City of Bastrop staff but funded by 4B sales tax from Bastrop Economic Development Corporation.



Designated Revenue Fund

Fund Description

The Designated Fund contains revenue generated from fees collected for specific uses. Fees include Court Technology, Court Security, Juvenile Diversion (Case Manager), Public Education & Government (PEG), Designated Parks Fund, Police Seizure, Child Safety Fund and Police, Fire and Parks Donations. Expenses that comply with the restrictions on these funds will be applied against these funds first, before charging the General Fund budget. The Designated Parks Funds would need approval from City Council for a parks project to be funded out of these funds.

Summary

The City of Bastrop is budgeting for \$85,110 of revenue in FY 2024, which represents a 34.7% increase over the prior year. Budgeted expenditures are projected to increase by 23.2% or \$75,020 to \$398,800 in FY 2024.

Designated Revenue Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$544,291	\$610,228	\$610,228	\$690,405
Revenues	\$82,344	\$63,200	\$122,705	\$85,110
Expenditures	\$16,407	\$323,780	\$42,528	\$398,800
Total Revenues Less Expenditures:	\$65,938	-\$260,580	\$80,177	-\$313,690
Ending Fund Balance:	\$610,229	\$349,648	\$690,405	\$376,715

Revenues by Source

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$26,390	\$24,500	\$24,500	\$24,500	0%
Fines & Forfeitures	\$15,248	\$14,000	\$14,000	\$14,000	0%
Charges for Services	\$250	\$1,500	\$0	\$0	-100%
Intergovernmental	\$5,819	\$0	\$2,040	\$1,700	N/A
Miscellaneous	\$29,837	\$20,200	\$46,619	\$24,910	23.3%
Other Income		\$0	\$17,546	\$0	0%
Interest Income	\$4,800	\$3,000	\$18,000	\$20,000	566.7%
Total Revenue Source:	\$82,344	\$63,200	\$122,705	\$85,110	34.7%

Expenditures by Expense Type

There is \$205K in Red Light Camera Funds designated for Sidewalk Connectivity to improve pedestrian safety that will be rolled over from FY 2023 for this project.

In 2023, the City of Bastrop renewed a contract with the Bastrop River Company, providing commercial space to the River Outfitter for rental of kayaks, canoes, tubes and other associated services. The revenue from this contract has been designated by the City Council to be used for park repairs and improvements. The funds allocated this year will be used to repair the scenic overlooks along the June Pape Riverwalk. The Colorado river has damaged the overlooks in past floods since 2016. This designated fund will allow the city to repair and re-open the damaged outlook, thereby enhancing the experience of the users of the June Pape Riverwalk and Fisherman’s Park. This was budgeted in FY 2023 but was not able to get completed due to staffing shortages, so it is being carried over to FY 2024. This agreement expires in March 2028.

The funds collected from video franchise fees (PEG fees) are being budgeted for an unidentified project to evaluate and perform improvements to the audio/visual issues during Council Meetings.

Child safety funds can be used for car seats, crossing guards, or any other motor safety expense. A specific project has not been identified as part of this budget.

Building security fees that the Municipal Court collects can be used to upgrade the security within the court facility. These funds are being budgeted to upgrade the security, including a detector, and funding the bailiff as needed.

The other budget line items include the available funds for each type of funding source to allow the funds to be spent during the year as eligible expenses are identified.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
DESIGNATED PARK FUNDS	\$1,671	\$24,700		\$34,000	37.7%
PUBLIC EDUCATION -PROG WASTE	\$1,502	\$25,000	\$28,223	\$25,000	0%
PD LEOSE EXP	\$4,945	\$9,000	\$6,985	\$1,800	-80%
FIRE DEPT DESIGNATED EXP		\$4,000		\$7,000	75%
PD SPECIAL EXP	\$4,035	\$2,000	\$150	\$1,000	-50%
TECHNOLOGY EXP	\$2,595	\$5,500	\$2,670	\$17,000	209.1%
LAW ENFORCEMENT		\$4,080		\$1,000	-75.5%
BLDG SECURITY EXP		\$2,500	\$2,500	\$10,000	300%
CHILD SAFETY FUND EXP		\$12,000		\$12,000	0%
GOOD NEIGHBOR PROGRAM	\$1,658	\$0	\$2,000	\$0	0%
PEG-CAP OUTLAY		\$30,000		\$30,000	0%
BUILDING SECURITY CAP			\$0	\$55,000	N/A
TRAFFIC SAFETY - CAP OUTLAY		\$205,000		\$205,000	0%
Total Expense Objects:	\$16,407	\$323,780	\$42,528	\$398,800	23.2%



This fund is used for the operations of the Fairview Cemetery. This fund retains 80% of fees associated with plot sales and the expenses associated with the perpetual care and upkeep of plots and graves in the cemetery.

Summary

The City of Bastrop is budgeting for \$163,400 of revenue in FY 2024, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to increase by 14.4% or \$31,342 to \$249,243 in FY 2024.

Fairview Cemetery Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$123,108	\$116,148	\$116,148	\$86,612
Revenues	\$96,134	\$161,200	\$147,000	\$163,400
Expenditures	\$103,094	\$217,901	\$176,536	\$249,243
Total Revenues Less Expenditures:	-\$6,960	-\$56,701	-\$29,536	-\$85,843
Ending Fund Balance:	\$116,148	\$59,447	\$86,612	\$769

Revenue by Fund

The \$53,200 in miscellaneous revenue is the fee for burial opening and closing. This is partially offset by a contracted service expense. This was a new service the city took over in FY 2023. Lot sales revenue was reduced by 18% due to a shortage of available plot inventory. The transfer from the General Fund is support for an engineering contract associated with the development of Block 9.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Fairview Cemetery - Oper					
MISCELLANEOUS	\$75	\$76,000	\$60,000	\$53,200	-30%
RECORDING FEES	\$1,015	\$1,200	\$1,200	\$1,200	0%
PERMIT FEES	\$2,555	\$3,000	\$2,500	\$2,500	-16.7%
LOT SALES - OPERATING	\$27,230	\$80,000	\$80,000	\$65,000	-18.7%
LOT SALES - NON-RESIDENT	\$64,230	\$0	\$0	\$0	0%
TRANSFER IN - GENERAL FUND			\$0	\$38,000	N/A
INTEREST EARNED- OPERATING	\$1,029	\$1,000	\$3,300	\$3,500	250%
Total Fairview Cemetery - Oper:	\$96,134	\$161,200	\$147,000	\$163,400	1.4%

Expenditures by Expense Type

The Maintenance and Repairs include street maintenance on selected streets. The Contractual Services include grave burial services, and seasonal help for keeping up with the mowing during the summer.

Capital outlay is for engineering costs associated with the development of Block 9 for future lot sales

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$58,850	\$65,316	\$65,316	\$67,608	3.5%
Supplies & Materials	\$5,013	\$4,200	\$5,000	\$5,100	21.4%
Maintenance & Repairs	\$6,119	\$34,005	\$2,975	\$7,005	-79.4%
Occupancy	\$2,646	\$2,600	\$2,600	\$2,600	0%
Contractual Services	\$29,586	\$96,900	\$72,100	\$63,050	-34.9%
Other Charges	\$880	\$880	\$880	\$880	0%
Contingency		\$3,000	\$3,000	\$3,000	0%
Capital Outlay		\$11,000	\$24,665	\$100,000	809.1%
Total Expense Objects:	\$103,094	\$217,901	\$176,536	\$249,243	14.4%



Fairview Cemetery Permanent Fund

This fund is the perpetual trust fund created by the city. This fund receives 20% of the sale of plots to be invested in the long-term to be able to have the funds necessary to maintain the cemetery when there are no longer plots to sell.

Summary

The total revenue is projected at \$32,000 for FY 2024, which is an increase of 36% over FY 2023. This increase is attributed to higher rate of return on the long-term investments. There are no expenditures in this fund.

Fairview Cemetery Permanent Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$416,209	\$441,542	\$441,542	\$473,542
Revenues	\$25,333	\$23,500	\$32,000	\$35,000
Total Revenues Less Expenditures:	\$25,333	\$23,500	\$32,000	\$35,000
Ending Fund Balance:	\$441,542	\$465,042	\$473,542	\$508,542

Revenues by Source

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Miscellaneous					
LOT SALES - PERMANENT	\$21,330	\$20,000	\$20,000	\$20,000	0%
Total Miscellaneous:	\$21,330	\$20,000	\$20,000	\$20,000	0%
Interest Income					
INTEREST INCOME	\$4,003	\$3,500	\$12,000	\$15,000	328.6%
Total Interest Income:	\$4,003	\$3,500	\$12,000	\$15,000	328.6%
Total Revenue Source:	\$25,333	\$23,500	\$32,000	\$35,000	48.9%



Library Designated

Fund Description

This fund is used to account for the application of any gifts and donations received for the benefit of the Library.

Summary

The City of Bastrop is budgeting for \$21,000 of revenue in FY 2024, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to decrease by \$31,500 to \$17,500 in FY 2024.

The FY 2024 budget will be used to supplement the library's general fund budget with funds for additional book inventory. The transfer to the General Fund is to offset the cost of temporary summer staff to support the annual summer reading program.

Library Designated Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$75,001	\$63,750	\$63,750	\$37,100
Revenues				
Miscellaneous	\$25,439	\$20,000	\$18,000	\$20,000
Interest Income	\$655	\$750	\$1,350	\$1,000
Total Revenues:	\$26,093	\$20,750	\$19,350	\$21,000
Expenditures				
Supplies & Materials	\$21,915	\$20,000	\$18,000	\$10,500
Maintenance & Repairs	\$11,819	\$20,000	\$21,000	\$0
Contractual Services	\$610	\$1,000	\$1,000	\$1,000
Other Charges		\$5,000	\$3,000	\$3,000
Transfers Out	\$3,000	\$3,000	\$3,000	\$3,000
Total Expenditures:	\$37,344	\$49,000	\$46,000	\$17,500
Total Revenues Less Expenditures:	-\$11,250	-\$28,250	-\$26,650	\$3,500
Ending Fund Balance:	\$63,751	\$35,500	\$37,100	\$40,600





Hunter's Crossing Public Improvement District

Fund Description

The Hunters Crossing PID Fund was established as a Public Improvement District under Chapter 372, Texas Local Government Code, to fund public infrastructure improvements within the Hunter's Crossing Improvement District. This fund collects the assessments approved by the City Council of the City of Bastrop and paid for by the property owners within the District. The assessments fund the expenses associated with maintaining the assets of the District and reimbursing the developer annually from the capital portion of the assessment.

Summary

The City of Bastrop is budgeting for \$559,019 of revenue in FY 2024, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to increase by 1.2% or \$6,614 to \$559,019 in FY 2024.

Hunter's Crossing Public Improvement District Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$94,361	\$92,817	\$92,817	\$98,715
Revenues	\$578,645	\$575,879	\$586,496	\$581,279
Expenditures	\$580,188	\$552,405	\$580,598	\$559,019
Total Revenues Less Expenditures:	-\$1,543	\$23,474	\$5,898	\$22,260
Ending Fund Balance:	\$92,818	\$116,291	\$98,715	\$120,975

Revenues by Source

The Service and Assessment Plan was reviewed and approved by City Council on July 11, 2023. There were no changes to the assessment amounts for this budget period.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$576,770	\$574,279	\$578,496	\$574,279	0%
Interest Income	\$1,875	\$1,600	\$8,000	\$7,000	337.5%
Total Revenue Source:	\$578,645	\$575,879	\$586,496	\$581,279	0.9%

Expenditures by Expense Type

The transfer out is related to debt service for the fence replacement project.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repairs	\$113,151	\$107,530	\$141,769	\$111,144	3.4%
Contractual Services	\$74,903	\$22,975	\$16,929	\$17,975	-21.8%
Other Charges	\$365,531	\$355,000	\$355,000	\$355,000	0%
Transfers Out	\$26,602	\$66,900	\$66,900	\$74,900	12%
Total Expense Objects:	\$580,188	\$552,405	\$580,598	\$559,019	1.2%



Water/WW Impact Fees

The City of Bastrop has adopted water and wastewater impact fees to allow development to share the cost of infrastructure needs. These fees are reviewed at least every five years and adopted by the City Council. The City has been reviewing these fees more frequently due to changes in costs and demands for additional projects. These funds can be used to pay debt payments or fund projects directly. This fund is very important in allowing the City to control the rates charged to current customers.

Summary

The FY 2024 budget is projecting \$4,848,640 of revenue, which represents a 45.6% increase over FY 2023 budget and 119% over FY 2023 projected. Budgeted expenditures are projected to increase by 4% to 6,125,501 in FY 2024.

Water/WW Impact Fees Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$3,767,164	\$4,615,273	\$4,615,273	\$5,195,109
Revenues	\$2,502,827	\$3,330,450	\$2,216,459	\$4,848,640
Expenditures	\$1,654,717	\$5,884,300	\$1,636,623	\$6,125,501
Total Revenues Less Expenditures:	\$848,109	-\$2,553,850	\$579,836	-\$1,276,861
Ending Fund Balance:	\$4,615,273	\$2,061,423	\$5,195,109	\$3,918,248

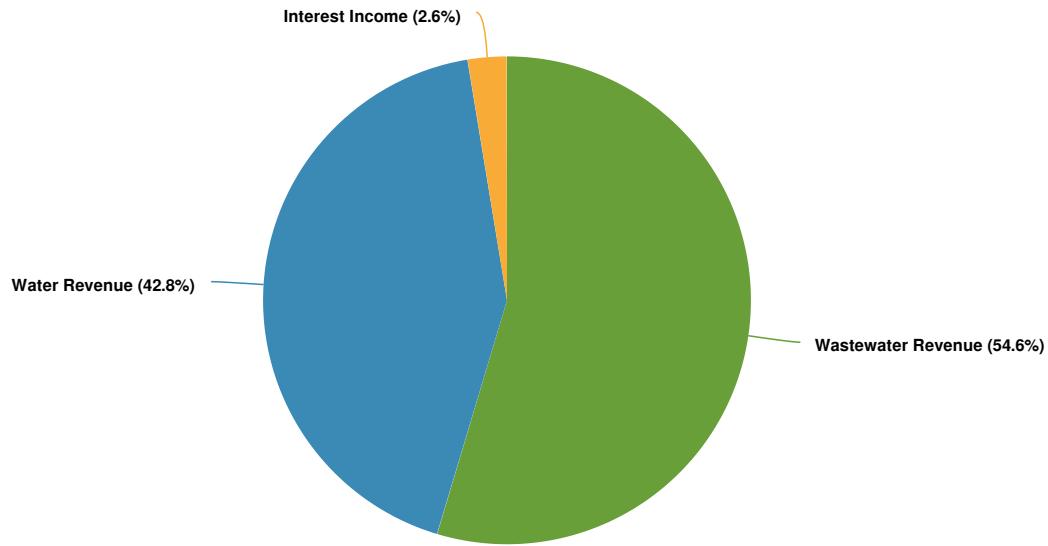
Revenues by Source

The Impact Fee Fund generates revenue through impact fees that are assessed and collected as a part of development. This fee was last adopted on July 26, 2022.

The revenue estimates are based on the following assumptions:

- o Bastrop Groves - 100 LUE's (water & wastewater)
- o West Bastrop Village - 50 LUE's (wastewater)
- o Pecan Park Apts - 64 water & 48 wastewater LUE's
- o 552 Studio (Colorado Bend) - 25 LUE's (water & wastewater)

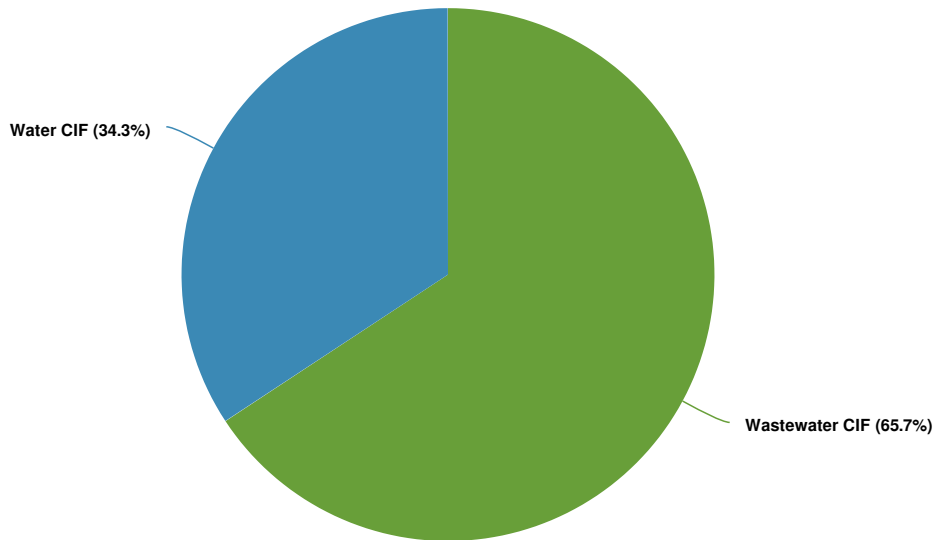
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Wastewater Revenue	\$1,403,348	\$2,459,941	\$951,967	\$2,649,094	7.7%
Water Revenue	\$1,059,478	\$848,509	\$1,142,492	\$2,074,546	144.5%
Interest Income	\$40,001	\$22,000	\$122,000	\$125,000	468.2%
Total Revenue Source:	\$2,502,827	\$3,330,450	\$2,216,459	\$4,848,640	45.6%

Expenditures by Function

Budgeted Expenditures by Function



The contractual service is the cost of a fee review if needed. We use a third party consultant to facilitate the review and calculate the fees. The transfer out is the amount going to debt service on bonds already issued for eligible projects.

The capital outlay is for the following projects:

- Water - 1 MG Elevated Tank east of FM 969
- Wastewater - \$1.5M for finishing Westside Collectin Lines for WWTP#3 and \$1.5M for Transfer Lift Station and Force Main for WWTP#3

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Water CIF	\$272,752	\$2,626,300	\$494,316	\$2,098,714	-20.1%
Contractual Services	\$5,002	\$5,000		\$5,000	0%
Capital Outlay		\$2,300,000		\$1,000,000	-56.5%
Transfers Out	\$267,750	\$321,300	\$494,316	\$1,093,714	240.4%
Wastewater CIF	\$1,381,966	\$3,258,000	\$1,142,307	\$4,026,787	23.6%
Contractual Services	\$5,002	\$5,000		\$5,000	0%
Capital Outlay	\$749,464	\$2,500,000	\$562,023	\$3,000,000	20%
Transfers Out	\$627,500	\$753,000	\$580,284	\$1,021,787	35.7%
Total Expenditures:	\$1,654,717	\$5,884,300	\$1,636,623	\$6,125,501	4.1%



General Gov't CIP Projects

Fund Description

This fund was created to track Capital Improvement Plan projects.

Summary

The City of Bastrop is budgeting for \$4,792,000 of revenue in FY 2024, which represents a 57% increase over the prior year. Budgeted expenditures are projected to increase by 67% or \$2,113,240 to \$5,265,240 in FY 2024. The projects being funded are detailed in the expenditure schedule below.

General Gov't CIP Projects Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1	\$158,561	\$158,561	\$475,061
Revenues	\$220,795	\$3,052,000	\$656,000	\$4,792,000
Expenditures	\$62,235	\$3,152,000	\$339,500	\$5,265,240
Total Revenues Less Expenditures:	\$158,561	-\$100,000	\$316,500	-\$473,240
Ending Fund Balance:	\$158,562	\$58,561	\$475,061	\$1,821

Revenue by Fund

There are two revenue contributions being made to this fund. The General Fund is transferring excess fund balance to fund capital projects and Bastrop Economic Development Corporation is funding specific capital projects with 4B funds. The Bastrop Economic Development Corp. contributions are recorded as Capital Contributions into this fund. The specific projects are outlined in the below table.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
CIP General Gov't Projects					
CAPITAL CONTRIBUTIONS	\$45,376	\$2,687,000	\$282,000	\$4,772,000	77.6%
<i>Downtown Lighting Proj</i>	\$0	\$164,000	\$22,000	\$141,500	-13.7%
<i>Sports Complex Study</i>	\$0	\$50,000	\$50,000	\$0	-100%
<i>Agnes Ext grant match</i>	\$0	\$43,000	\$0	\$123,000	186%
<i>Transportation Master Plan 50%</i>	\$0	\$100,000	\$87,500	\$0	-100%
<i>Emile MC & Rec Complex Site Plan</i>	\$0	\$100,000	\$0	\$0	-100%
<i>Intersection Improv Eng</i>	\$0	\$230,000	\$22,500	\$207,500	-9.8%
<i>Blakey Ln St Ext. Proj.</i>	\$0	\$1,000,000	\$50,000	\$1,350,000	35%
<i>South St to Lovers Ln Ext.</i>	\$0	\$1,000,000	\$50,000	\$2,950,000	195%
TRANSFER IN - GENERAL FUND	\$175,000	\$365,000	\$365,000	\$0	-100%
<i>Transportation Master Plan 50%</i>	\$0	\$100,000	\$100,000	\$0	-100%
<i>Transportation Impact Fee</i>	\$0	\$80,000	\$80,000	\$0	-100%
<i>Facilities Master Plan</i>	\$0	\$120,000	\$120,000	\$0	-100%
<i>Park Improvements</i>	\$0	\$65,000	\$65,000	\$0	-100%
INTEREST INCOME	\$419	\$0	\$9,000	\$20,000	N/A



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total CIP General Gov't Projects:	\$220,795	\$3,052,000	\$656,000	\$4,792,000	57%

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Contractual Services					
PROFESSIONAL SERVICES	\$47,000	\$780,000	\$202,500	\$570,740	-26.8%
<i>Comp plan</i>	\$0	\$100,000	\$25,000	\$93,240	-6.8%
<i>Sports Complex Study</i>	\$0	\$50,000	\$50,000	\$0	-100%
<i>Transportation Impact Fee</i>	\$0	\$80,000	\$80,000	\$0	-100%
<i>Transportation Master Plan</i>	\$0	\$200,000	\$25,000	\$150,000	-25%
<i>Intersection Improv Eng</i>	\$0	\$230,000	\$22,500	\$207,500	-9.8%
<i>Facilities Master Plan</i>	\$0	\$120,000	\$0	\$120,000	0%
Total Contractual Services:	\$47,000	\$780,000	\$202,500	\$570,740	-26.8%
Capital Outlay					
CAPITAL OUTLAY		\$2,372,000	\$137,000	\$4,694,500	97.9%
<i>Playground Equip</i>	\$0	\$65,000	\$0	\$130,000	100%
<i>Downtown Lighting Proj</i>	\$0	\$164,000	\$22,000	\$141,500	-13.7%
<i>Agnes Ext grant match</i>	\$0	\$43,000	\$15,000	\$123,000	186%
<i>Emile MC & Rec Complex Site Plan</i>	\$0	\$100,000	\$0	\$0	-100%
<i>Blakey Ln St Extension</i>	\$0	\$1,000,000	\$50,000	\$1,350,000	35%
<i>South St to Lovers Ln Ext</i>	\$0	\$1,000,000	\$50,000	\$2,950,000	195%
AGNES ST EXTENSION	\$15,235		\$0	\$0	N/A
Total Capital Outlay:	\$15,235	\$2,372,000	\$137,000	\$4,694,500	97.9%
Total Expense Objects:	\$62,235	\$3,152,000	\$339,500	\$5,265,240	67%



Street Maintenance Fund

Fund Description

This fund was created to contain revenue generated specifically for street maintenance to improve the City's overall Pavement Condition Index.

Summary

The City of Bastrop is budgeting for \$810,000 of revenue in FY 2024. Budgeted expenditures are projected to increase by 14% or \$113,556 to \$921,483 in FY 2024. This increase will use the available fund balance carried over in this fund. The transfer in is coming from the Public Works budget in the General Fund.

Street Maintenance Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$656,427	\$109,410	\$109,410	\$111,483
Revenues				
Transfers In		\$800,000	\$800,000	\$800,000
Interest Income	\$5,220	\$3,500	\$10,000	\$10,000
Total Revenues:	\$5,220	\$803,500	\$810,000	\$810,000
Expenditures				
Contractual Services	\$34,510	\$0	\$0	\$0
Capital Outlay	\$517,728	\$807,927	\$807,927	\$921,483
Total Expenditures:	\$552,238	\$807,927	\$807,927	\$921,483
Total Revenues Less Expenditures:	-\$547,018	-\$4,427	\$2,073	-\$111,483
Ending Fund Balance:	\$109,409	\$104,983	\$111,483	\$0



Park/Trail Land Dedication Fund

Fund Description

This fund is used to account for receipts and disbursement of funds designated for special improvement projects related to City parks and trails.

Summary

The City of Bastrop is projecting \$1,865 of revenue in FY 2024. Budgeted expenditures are projected to be \$0. This fund received a prepaid payment for a 75-year lease with Bastrop County for Mayfest Park. This lease revenue is earned over the life of the lease. A portion of the skate park was expensed through this fund and against future earnings. This is the reason for the negative fund balance.

Park/Trail Land Dedication Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	-\$84,531	-\$83,054	-\$83,054	-\$81,289
Revenues				
Charges for Services	\$1,365	\$1,365	\$1,365	\$1,365
Interest Income	\$112	\$100	\$400	\$500
Total Revenues:	\$1,477	\$1,465	\$1,765	\$1,865
Total Revenues Less Expenditures:	\$1,477	\$1,465	\$1,765	\$1,865
Ending Fund Balance:	-\$83,054	-\$81,589	-\$81,289	-\$79,424



Land Acquisition Fund

This fund was created to set aside proceeds from the sale of city property to be used to acquire land that is needed in the future.

Land Acquisition Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	N/A	\$1	\$151,000
Revenues			
Other Income	\$0	\$150,000	\$0
Interest Income	\$0	\$1,000	\$0
Total Revenues:	\$0	\$151,000	\$0
Total Revenues Less Expenditures:	\$0	\$151,000	\$0
Ending Fund Balance:	N/A	\$151,001	\$151,000



Water/WW CIP Fund

This fund was created to fund system repairs and capital improvement projects. It is funded from transfers from the Water/Wasterwater Operating Fund.

Summary

The City of Bastrop is projecting \$742K of revenue in FY2024, which represents a 16.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 30% or \$375.5K to \$877K in FY2024.

Projects in this fund include communication antennae for the west side of town, phase II of manhole replacement in Tahitian Village, water/wastewater lines for the Agnes Street extension project, and general system improvements.

Water/WW CIP Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$443,825	\$638,451	\$638,451	\$707,383
Revenues				
TRANS IN - W/WW FUND	\$475,000	\$882,100	\$882,100	\$725,000
INTEREST INCOME	\$4,795	\$3,000	\$22,500	\$17,000
Total Revenues:	\$479,795	\$885,100	\$904,600	\$742,000
Expenditures				
SYSTEM MAINTENANCE	\$25,440	\$50,000	\$50,000	\$62,000
SYSTEM MAINTENANCE	\$59,728	\$50,000	\$38,037	\$115,000
PROFESSIONAL SERVICES		\$150,000	\$160,000	\$0
IMPROVEMENTS, W/WW DIST		\$652,500	\$237,631	\$450,000
WATER SUPPLY	\$200,000	\$200,000	\$200,000	\$0
CAPITAL OUTLAY		\$150,000	\$150,000	\$250,000
Total Expenditures:	\$285,168	\$1,252,500	\$835,668	\$877,000
Total Revenues Less Expenditures:	\$194,627	-\$367,400	\$68,932	-\$135,000
Ending Fund Balance:	\$638,451	\$271,051	\$707,383	\$572,383



American Rescue Plan

Fund Description

The funds represented in this fund were received by the City in FY 2021 and FY 2022 and have to be obligated by December 2024. It is the intention of the City to use these funds for water and wastewater infrastructure projects.

Summary

These funds have been earmarked for the Transfer Lift Station and Force Main to the new WWTP#3. The construction of the project should go out for bid around September 2023. These funds are projected to be fully expended in FY 2024.

American Rescue Plan Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$628	\$2,288,071	\$2,288,071	\$2,353,071
Revenues				
Miscellaneous	\$1,149,545	\$0		\$0
Interest Income	\$9,866	\$3,000	\$65,000	\$35,000
Total Revenues:	\$1,159,411	\$3,000	\$65,000	\$35,000
Expenditures				
Capital Outlay	\$16,987	\$2,156,205		\$2,388,071
Total Expenditures:	\$16,987	\$2,156,205		\$2,388,071
Total Revenues Less Expenditures:	\$1,142,424	-\$2,153,205	\$65,000	-\$2,353,071
Ending Fund Balance:	\$1,143,052	\$134,866	\$2,353,071	\$0



2021 Certificate of Obligation

Fund Description

The 2021 Certificate of Obligation was issued to construct, improve, and upgrade the City's water and wastewater system (including Wastewater Treatment Plant #3 and all associated transmission lines and pumping facilities and Water Treatment Plant at XS Ranch; and fence replacement and related improvements and repairs within Hunter's Crossing Public Improvement District.

Summary

This bond fund will have a small amount of carryover into FY 2024. The balance will be for wastewater projects related to the WWTP#3.

2021 Certificate of Obligation Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$34,415,329	\$21,368,277	\$21,368,277	\$375,567
Revenues				
Interest Income				
INTEREST INCOME	\$182,098	\$35,000	\$175,000	\$10,000
Total Interest Income:	\$182,098	\$35,000	\$175,000	\$10,000
Total Revenues:	\$182,098	\$35,000	\$175,000	\$10,000
Expenditures				
Other Charges				
BOND ISSUANCE COSTS	-\$757		\$0	\$0
Total Other Charges:	-\$757		\$0	\$0
Capital Outlay				
REAL PROPERTY	\$675,113	\$0	\$525,000	\$0
WWTP#3	\$11,862,023	\$6,450,575	\$6,450,575	\$0
WWTP#3 WESTSIDE COLL SYS	\$341,730	\$2,500,000	\$2,292,135	\$0
WWTP#3 LIFT ST & FORCE MAIN	\$12,391	\$0	\$400,000	\$385,567
XS RANCH WATER PLANT	\$338,650	\$11,500,000	\$11,500,000	\$0
Total Capital Outlay:	\$13,229,907	\$20,450,575	\$21,167,710	\$385,567
Total Expenditures:	\$13,229,150	\$20,450,575	\$21,167,710	\$385,567
Total Revenues Less Expenditures:	-\$13,047,052	-\$20,415,575	-\$20,992,710	-\$375,567
Ending Fund Balance:	\$21,368,277	\$952,702	\$375,567	\$0



2022 Certificate of Obligation

The 2022 Certificate of Obligation was issued to construct, improve, and upgrade the City's streets, including drainage, sidewalks, right-of-way, and bridge repair.

Summary

During FY 2023 the city contracted out the street repair of Old Austin HWY and the engineering for additional street rehabilitation that will be performed during FY 2024.

2022 Certificate of Obligation Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1	\$3,619,371	\$3,619,371	\$2,059,371
Revenues				
Other Revenue	\$3,676,249	\$0		\$0
Interest Income	\$22,514		\$40,000	\$20,000
Total Revenues:	\$3,698,763	\$0	\$40,000	\$20,000
Expenditures				
Other Charges	\$76,249	\$0		\$0
Capital Outlay	\$3,143	\$3,599,999	\$1,600,000	\$2,079,371
Total Expenditures:	\$79,391	\$3,599,999	\$1,600,000	\$2,079,371
Total Revenues Less Expenditures:	\$3,619,372	-\$3,599,999	-\$1,560,000	-\$2,059,371
Ending Fund Balance:	\$3,619,373	\$19,372	\$2,059,371	\$0



2023 Certificate of Obligation (UTIL)

The 2023 Certificate of Obligation was issued to construct, improve, and upgrade the City's water and wastewater system (including Wastewater Treatment Plant #3 phase II, Willow Water Plant rehab, and Water Treatment Plant at XS Ranch).

2023 Certificate of Obligation (UTIL) Comprehensive Summary

Name	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	N/A	\$18,200,000
Revenues		
Transfers In		
TRANS IN - W/WW OPER FUND	\$27,000,000	\$0
Total Transfers In:	\$27,000,000	\$0
Interest Income		
INTEREST INCOME	\$200,000	\$100,000
Total Interest Income:	\$200,000	\$100,000
Total Revenues:	\$27,200,000	\$100,000
Expenditures		
Capital Outlay		
REAL PROPERTY	\$1,000,000	\$0
WWTP#3		\$1,600,000
XS WATER PLANT	\$8,000,000	\$16,700,000
Total Capital Outlay:	\$9,000,000	\$18,300,000
Total Expenditures:	\$9,000,000	\$18,300,000
Total Revenues Less Expenditures:	\$18,200,000	-\$18,200,000
Ending Fund Balance:	N/A	\$0



2023 Certificate of Obligation (GF)

The 2023 Certificate of Obligation was issued to construct, improve, and upgrade the City's streets, including drainage, sidewalks, right-of-way, and bridge repair.

Summary

This bond was originally issued to fund the following projects:

PROJECTS	EST. AMOUNT
Old Iron Bridge grant match	\$3,000,000
Riverbank stabilization grant match	\$3,000,000
Gills Branch drainage grant match	\$3,000,000
Street Rehabilitation	\$4,000,000

The City is still waiting for the award determination of the above grants. The priority and projects of these funds may shift depending on the outcome of the grant awards.

2023 Certificate of Obligation (GF) Comprehensive Summary

Name	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	N/A	\$13,075,000
Revenues		
Other Revenue	\$13,107,779	\$0
Interest Income	\$75,000	\$50,000
Total Revenues:	\$13,182,779	\$50,000
Expenditures		
Other Charges	\$107,779	\$0
Capital Outlay		\$13,125,000
Total Expenditures:	\$107,779	\$13,125,000
Total Revenues Less Expenditures:	\$13,075,000	-\$13,075,000
Ending Fund Balance:	N/A	\$0





Grants

The Grant Fund is used to account for grants received from local, state, and federal agencies for capital projects and the application of the funds in accordance with stated requirements.

Summary

The only project that is budgeted for FY 2024 is the Agnes Street extension. The grant fund does not carry a fund balance. The grants are reimbursing and so the revenue always equals expenditures.

Grants Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Intergovernmental	\$681,301	\$4,440,330	\$575,000	\$3,865,330
Miscellaneous	\$12,960	\$225,000	\$225,000	\$0
Total Revenues:	\$694,261	\$4,665,330	\$800,000	\$3,865,330
Expenditures				
Contractual Services	\$12,350	\$225,000	\$225,000	\$0
Capital Outlay	\$681,911	\$4,440,330	\$575,000	\$3,865,330
Total Expenditures:	\$694,261	\$4,665,330	\$800,000	\$3,865,330
Total Revenues Less Expenditures:	-\$1	\$0	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

Projects and Funding Source

PROJECT	FUNDING SOURCE
Agnes Street Extension	General Land Office (CDBG-MIT)



General Debt Service

Fund Description

Major improvements such as streets, drainage, buildings, and other infrastructure projects are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, usually over the life of the asset.

Summary

The City of Bastrop is budgeting for \$4,268,900 of revenue in FY 2024, which represents a 10.3% increase over the prior year. Budgeted expenditures are projected to increase by 23.3% or \$895,612 to \$4,746,311 in FY 2024. Detailed debt information can be found in the debt section of the budget.

The majority of this fund's revenue comes from Ad Valorem Tax. The debt portion of the Property Tax Rate pays the debt obligations for each fiscal year. This rate is \$0.1962 for FY 2024, which is the same debt rate as FY 2023, representing 38.81% of the total tax rate.

This budget assumes a \$15M bond issuance in 2024.

General Debt Service Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$187,794	\$430,532	\$430,532	\$525,347
Revenues				
Taxes & Penalties	\$2,419,837	\$2,989,161	\$3,004,000	\$3,390,341
Miscellaneous	\$275,059	\$271,614	\$271,614	\$275,227
Other Revenue	\$3,712	\$0		\$0
Transfers In	\$572,304	\$589,900	\$589,900	\$592,900
Interest Income	\$12,129	\$19,500	\$80,000	\$75,000
Total Revenues:	\$3,283,041	\$3,870,175	\$3,945,514	\$4,333,468
Expenditures				
Other Charges	\$15,370	\$0		\$0
Debt Service	\$3,024,934	\$3,850,699	\$3,850,699	\$4,746,311
Total Expenditures:	\$3,040,304	\$3,850,699	\$3,850,699	\$4,746,311
Total Revenues Less Expenditures:	\$242,737	\$19,476	\$94,815	-\$412,843
Ending Fund Balance:	\$430,531	\$450,008	\$525,347	\$112,504



Water/WW Debt Service

Fund Description

The function of this fund is to retire bonded indebtedness for water and wastewater capital equipment and infrastructure.

Summary

The proposed revenue for FY 2024 is \$5,826,459 an increase of 56% over FY 2023 budget. The expenditure budget includes the debt associated with issuing 2024 bonds totalling \$36M. The expenditure budget has increased 85% over FY 2023.

Water/WW Debt Service Comprehensive Summary

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$507,078	\$1,797,113	\$1,797,113	\$1,245,965
Revenues				
Transfers In	\$3,612,530	\$3,655,540	\$3,655,840	\$5,715,500
Interest Income	\$13,361	\$9,687	\$84,330	\$110,960
Total Revenues:	\$3,625,891	\$3,665,227	\$3,740,170	\$5,826,460
Expenditures				
Debt Service	\$3,318,562	\$3,823,204	\$4,291,318	\$7,070,185
Total Expenditures:	\$3,318,562	\$3,823,204	\$4,291,318	\$7,070,185
Total Revenues Less Expenditures:	\$307,330	-\$157,977	-\$551,148	-\$1,243,725
Ending Fund Balance:	\$814,408	\$1,639,136	\$1,245,965	\$2,240

Revenues by Source

There are two sources that are transferred into this fund. The first is from water and wastewater rates approved by City Council. This amount is transferred in from the Water/Wastewater Fund. The second is Impact Fees. These fees are also approved by City Council.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Transfers In					
TRANSFERS IN - W/WW #202	\$2,717,280	\$2,581,240	\$2,581,240	\$3,600,000	39.5%
TRANS IN - IMPACT FEE FUND	\$895,250	\$1,074,300	\$1,074,600	\$2,115,500	96.9%
Total Transfers In:	\$3,612,530	\$3,655,540	\$3,655,840	\$5,715,500	56.4%
Interest Income					
INTEREST INCOME	\$13,361	\$9,687	\$84,330	\$110,960	1,045.5%
Total Interest Income:	\$13,361	\$9,687	\$84,330	\$110,960	1,045.5%
Total Revenue Source:	\$3,625,891	\$3,665,227	\$3,740,170	\$5,826,460	59%



DEPARTMENTS

City Council

The City of Bastrop is a home-rule city. The City Council consists of five (5) Council Members and a Mayor. The Mayor only votes in the instance of a tie-vote. The City Council operates under a City Charter, City Ordinances, and State Law. They are charged with appointing the City Manager, City Attorney, Municipal Court Judge, and various citizen boards and commissions. The City Council are elected officials. They shall enact local legislation, adopt the annual budget, and determine policies. The City Council adopts the City's ad valorem tax rate and authorizes the issuance of bonds.



Expenditures Summary

46,803 \$0
(0.00% vs. prior year)

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$6,795	\$6,807	\$6,807	\$6,807	0%
Supplies & Materials	\$5,036	\$3,986	\$3,986	\$3,986	0%
Occupancy	\$8,157	\$7,650	\$7,650	\$7,650	0%
Contractual Services	\$11,196	\$10,500	\$10,500	\$10,500	0%
Other Charges	\$21,780	\$17,860	\$17,860	\$17,860	0%
Total Expense Objects:	\$52,964	\$46,803	\$46,803	\$46,803	0%

Organizational

Department Description

To provide better efficiency when processing expenditures that benefit all departments and to capture expenditures that are for the City as a whole. This department was created to track those expenditures in one place. Some examples would be property and general liability insurance, legal services, retirees insurance, 380 agreements, communications, and consulting services. The credit represents the amount being reimbursed to General Fund from BP&L, Water/Wastewater, and Hotel Occupancy Tax Fund for administrative support.

Expenditures Summary

1,216,269 **-\$1,857,290**
(-60.43% vs. prior year)

Significant Base Budget Changes for FY 2024

Personnel costs include group insurance and retirement costs. The group insurance includes a 50% contribution to dependent care coverage by the City for General Fund employees and the contracted fee for the benefit consultants. The 50% contribution to benefit coverage was increased for FY 2024 due to the increased utilization of this benefit, as you can see from the FY 2023 projection. The retirement line item included a lump sum amount of \$1,596,000 to TMRS in FY 2023. This was not repeated in FY 2024.

The Contractual Services category includes insurance coverage, property tax collection and appraisal services, contractual services and legal services. The contractual services line item includes two contracts. One is with CARTS for \$40,000, and the other is the Pine Street parking lot that the City shares with the County for \$9,000. The property insurance increased 11% this fiscal year, down from 15% in the previous year.

The Other Charges category includes the 380 Reimbursement Agreement for Burluson Crossing (which was originally projected to end in FY 2022) which had a small carry-over amount into FY 2023 and is now paid in full, reducing this budget by approximately \$800,000. The other significant line item in this category is the Overhead Allocation, which is a credit amount from the proprietary funds into the General Fund. This amount decreased slightly by .7% from FY 2023. The Dues & Subscriptions line item includes the Air Quality Program funding, along with other membership dues the city participates in.

Transfers out include amounts to Vehicle/Equipment Replacement Fund (\$815,000), General Fund CIP (\$0), Street Maintenance Fund (\$800,000), Cemetery Fund (\$38,000), and General Fund one-time expenses (\$80,500). This category decreased by 15.5% from FY 2023.

Budgeted Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$118,659	\$1,742,543	\$1,806,861	\$175,299	-89.9%
Supplies & Materials	\$25,819	\$12,435	\$12,435	\$12,450	0.1%
Maintenance & Repairs	\$22,371	\$23,930	\$28,370	\$15,350	-35.9%
Occupancy	\$114,656	\$91,500	\$91,114	\$89,880	-1.8%
Contractual Services	\$750,350	\$652,569	\$597,909	\$663,716	1.7%
Other Charges	-\$374,180	-\$1,535,436	-\$1,522,357	-\$1,508,926	-1.7%
Contingency		\$35,000	\$35,000	\$35,000	0%
Transfers Out	\$1,318,027	\$2,051,018	\$2,051,018	\$1,733,500	-15.5%
Total Expense Objects:	\$1,975,702	\$3,073,559	\$3,100,350	\$1,216,269	-60.4%

City Manager

WHY?

To lead in a trustworthy manner so that barriers are eliminated.

Services



Expenditures Summary

657,348 **-\$87,897**
(-11.79% vs. prior year)

Significant Base Budget Changes for FY 2024

This department is gaining 1 FTE with the elimination of the Assistant City Manager position, two Administrative Assistants were added.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$590,996	\$718,445	\$578,547	\$630,548	-12.2%
Supplies & Materials	\$2,103	\$7,100	\$1,025	\$7,100	0%
Occupancy	\$3,897	\$3,700	\$3,700	\$3,700	0%
Other Charges	\$10,313	\$16,000	\$8,000	\$16,000	0%
Total Expense Objects:	\$607,310	\$745,245	\$591,272	\$657,348	-11.8%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
City Manager	1	1	1
Assistant City Manager - Development Services	1	1	1
Assistant City Manager - Community Engagement	1	1	0
Executive Administrative Assistant	<u>0</u>	<u>0</u>	2
TOTAL	3	3	4

City Secretary

WHY?

To build relationships so that we enrich the lives of others. To create trust so that we protect both the legal and financial rights of the citizens of Bastrop.

Services



Expenditures Summary

316,594 **-\$3,321**
(-1.04% vs. prior year)

Significant Base Budget Changes for FY 2024

The major change this year was in personnel with the transfer of one FTE to Human Resources. The position of Receptionist/Office Assistant was transferred out of the City Secretary's budget during FY 2023.

The Contractual Services category was increased to include \$16,500 for temporary support for the record retention project.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$202,758	\$260,989	\$211,510	\$221,168	-15.3%
Supplies & Materials	\$3,945	\$4,250	\$5,450	\$4,250	0%
Maintenance & Repairs	\$8,820	\$9,100	\$9,100	\$9,100	0%
Occupancy	\$1,710	\$1,776	\$1,776	\$1,776	0%
Contractual Services	\$4,630	\$11,600	\$11,600	\$28,100	142.2%
Other Charges	\$31,174	\$32,200	\$56,200	\$52,200	62.1%
Total Expense Objects:	\$253,037	\$319,915	\$295,636	\$316,594	-1%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Receptionist/Office Assistant	<u>0</u>	1	<u>0</u>
TOTAL	2	3	2

Goal #1

ORGANIZATIONAL EXCELLENCE - respond to all Open Records Requests within 10 days of receipt.

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
97%	99%	98%	99%

Goal #2

ORGANIZATIONAL EXCELLENCE - post Resolutions, Ordinances, and Executed Exhibits online within 5 days of final Council action.

Measures: % within 5 days

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
99%	99%	99%	100%

Goal #3

ORGANIZATIONAL EXCELLENCE - approved Minutes, without errors, 95% of the time.

Measures: % with no errors

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
98%	99%	99%	100%

Finance

Expenditures Summary

1,932,613 **\$1,337,221**
(224.59% vs. prior year)

Services - Finance Administration



Significant Base Budget Changes in FY 2024

There are several positions that are being reclassified to better serve the department but no change in total FTE's.

There are increases each year in software licenses and maintenance costs 5% annually. The professional services costs are higher due to the semi-annual requirement to update the benefit actuarial report.

In the Utility Customer Service division, the Contractual Services category was increased for the solid waste contract. This contract is increasing by 5% plus growth in homes. This is offset by revenue income.

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government					
Finance					
Administration					
Personnel Costs	\$374,195	\$474,371	\$461,074	\$521,380	9.9%
Supplies & Materials	\$2,769	\$2,400	\$2,400	\$2,600	8.3%
Maintenance & Repairs	\$57,820	\$58,250	\$58,480	\$59,750	2.6%
Occupancy	\$4,198	\$3,655	\$3,655	\$3,805	4.1%
Contractual Services	\$49,226	\$57,832	\$51,800	\$60,170	4%
Other Charges	-\$4,395	-\$1,115	\$1,914	-\$605	-45.7%
Total Administration:	\$483,813	\$595,392	\$579,323	\$647,100	8.7%
Utility Customer Service					
Personnel Costs	\$253,164		\$276,174	\$289,169	N/A
Supplies & Materials	\$22,191		\$22,020	\$23,800	N/A
Maintenance & Repairs	\$57,148		\$58,219	\$59,425	N/A
Occupancy	\$12,641		\$10,665	\$10,956	N/A
Contractual Services	\$737,630		\$832,347	\$896,463	N/A
Other Charges	\$6,997		\$8,900	\$5,700	N/A
Total Utility Customer Service:	\$1,089,771	\$0	\$1,208,325	\$1,285,513	N/A
Total Finance:	\$1,573,584	\$595,392	\$1,787,648	\$1,932,613	224.6%
Total General Government:	\$1,573,584	\$595,392	\$1,787,648	\$1,932,613	224.6%
Total Expenditures:	\$1,573,584	\$595,392	\$1,787,648	\$1,932,613	224.6%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
ADMINISTRATION DIVISION			
Chief Financial Officer	1	1	1
Assistant Finance Director	0	1	0
Senior Accountant	0	0	1
Finance Specialist II - AP	1	1	1
Finance Specialist II - Payroll	1	1	1
Executive Administrative Assistant	1	1	1
TOTAL	4	5	5
UTILITY CUSTOMER SERVICE			
Customer Service Supervisor	1	1	1
Customer Service Coordinator	1	1	0
Lead Customer Service Rep	0	0	1
Customer Service Specialist I/II	2	2	2
TOTAL	4	4	4
TOTAL	8	9	9

Services - Utility Customer Service



Goal #1

FISCAL RESPONSIBILITY - increase the number of payments through our utility portal in an effort to reduce the cost of producing and mailing a paper bill.

Measures: # of active portal accounts

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
30,000	30,000	32,000	37,000

Goal #2

FISCAL RESPONSIBILITY - Continual consumption reports produced and reviewed weekly to notify customers of higher consumption through continual usage.

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100%	100%	85%	100%

Goal #3

FISCAL RESPONSIBILITY - Maintain General Obligation Bond Rating.

Measures: Bond rating

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
AA	AA	AA	AA

Goal #4

ORGANIZATIONAL EXCELLENCE - Awarded the GFOA Distinguished Budget Presentation certificate.

Measures: received the award

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
YES	YES	YES	YES

Human Resources

WHY?

To build and share the City’s “why” with current and prospective new employees. As well as supporting the City of Bastrop’s entire operations by attracting and retaining a qualified, capable, and diverse workforce, filled with customer service-oriented people who are committed to providing the highest quality of exemplary service to the citizens of Bastrop.

Services



Expenditures Summary

409,831 **\$124,667**
 (43.72% vs. prior year)

Significant Base Budget Changes for FY 2024

There was the addition of 1 FTE adding the Customer Service Specialist in place of the Receptionist/Office Assistant previously budgeted in the City Secretary’s budget. This budget amendment was approved during FY 2023. Another personnel change was the promotion of the HR Generalist to an HR Coordinator.

Contractual services was significantly reduced with the removal of budgeted training that was added during FY 2023 but determined later not to be necessary.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$219,394	\$228,849	\$327,575	\$357,461	56.2%
Supplies & Materials	\$2,041	\$3,550	\$3,490	\$4,110	15.8%
Maintenance & Repairs	\$10,012	\$10,575	\$10,550	\$12,155	14.9%
Occupancy	\$1,790	\$2,200	\$2,200	\$2,200	0%
Contractual Services		\$12,500	\$1,000	\$3,500	-72%
Other Charges	\$21,574	\$27,490	\$26,575	\$30,405	10.6%
Total Expense Objects:	\$254,811	\$285,164	\$371,390	\$409,831	43.7%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
Human Resource Director	1	1	1
Human Resource Coordinator	0	0	0.875
Human Resource Generalist	0.75	0.875	0
Customer Service Specialist	0	0	1
TOTAL	1.75	1.875	2.875

Goal #1

ORGANIZATIONAL EXCELLENCE - ensure Bastrop meets the highest safety standards for City employees: Less than 25 Worker Compensation claims with less than 10 lost time claims over the last 3 years.

Measures: # of lost time claims

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
6	<5	2	<5

Goal #2

ORGANIZATIONAL EXCELLENCE - recognize 100% of all employees who reach the employment milestones in 5 year increments.

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100%	100%	100%	100%

Information Technology

WHY?

To facilitate information technology Services for efficient and effective communication.

Services



Expenditures Summary

722,042 **\$133,414**
(22.67% vs. prior year)

Significant Base Budget Changes for FY 2024

This department is gaining one (1) FTE. The new position is another System Specialist with a primary role of maintaining the public safety departments which are heavy technology users. There was also a promotion of the IT Manager to IT Director.

The supplies category includes the annual cost for the computer replacement program. This cost has leveled off now that we are on schedule for replacements each year.

The increase in equipment and uniforms is related to the new position being added.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$180,605	\$280,323	\$240,462	\$407,525	45.4%
Supplies & Materials	\$81,962	\$65,790	\$65,350	\$71,760	9.1%
Maintenance & Repairs	\$142,546	\$171,978	\$163,450	\$173,020	0.6%
Occupancy	\$9,118	\$10,300	\$8,900	\$10,300	0%
Contractual Services	\$49,075	\$51,537	\$51,536	\$51,737	0.4%
Other Charges	\$5,244	\$8,700	\$6,700	\$7,700	-11.5%
Total Expense Objects:	\$468,552	\$588,628	\$536,398	\$722,042	22.7%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
IT Director	1	0	1
IT Manager	0	1	0
System Administrator	1	1	2
GIS Specialist	0	1	1
TOTAL	2	3	4

Goal #1

ORGANIZATIONAL EXCELLENCE - Innovation and automation – Delivery innovating projects to help the city departments have automated work flows using technology.

Measures:

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
10 Projects	10 Projects	15 Projects	20 Projects

Goal #2

ORGANIZATIONAL EXCELLENCE - IT Security - Protect and defend city's data to ensure services are accessible, useful, and safe for the city staff and residents. Discuss security initiatives and implement tools to protect city's networks.

Measures:

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
5 Initiatives	5 Initiatives	15 Initiatives	20 Initiatives

Community Engagement

WHY?

Build a strong community that our citizens form pride of place.

Services



Expenditures Summary

1,025,237 **-\$140,277**
(-12.04% vs. prior year)

Significant Base Budget Changes for FY 2024

RECREATION

This budget has been reduced by 4.5% of the FY 2023 budget amount. During FY 2023, the position of Recreation Director was reclassified to Recreation Coordinator to better serve the needs of the program. Other line items were reduced without affecting the success of the services provided.

COMMUNICATION

This budget was reduced by 14.4% of the FY 2023 budget amount. Specific line items were reviewed and reduced without affecting the quality of services this division provides.

ADMINISTRATION

The Personnel Cost category decreased by 75% with the reclassification of the Main Street Manager and 60% of the Special Events Manager back to the Hotel Occupancy Tax Fund in the Convention Center and Main Street departments.

The Other Charges category increased with the elimination of the administrative support reimbursement from other funds for services provided (-\$261,227).

Community Event Funding \$95,000 (FY 2023 \$237,000) (Other Charges) - the Christmas lighting budget was moved to Public Works.

Christmas Lighting	\$0
Big Bang (July 4th)	\$30,000
Mardi Gras	\$25,000
Juneteenth*	\$15,000
Homecoming*	\$25,000

** This funding was increased to cover the additional costs associated with facilitating a parade event.*

Community Support Funding (Other Charges)

This proposed budget includes \$129,090 for organizational funding and \$35,000 for PHI Medical contract for air transport, a benefit to city residents.

Community Support Requests & Approved Funding

CITY OF BASTROP						
COMMUNITY SUPPORT FUNDING REQUESTS FY2023-2024						
Organization	FY21-22 APPROVED FUNDING	FY22-23 APPROVED FUNDING	FY23-24 REQUESTED FUNDING	FY23-24 REQ. IN- KIND SERVICES	FY23-24 APPROVED FUNDING	FY23-24 APPROVED FUNDING
Austin Habitat for Humanity, Inc.	\$ 12,000	\$ 10,000	\$ 15,000	\$ -	\$ -	\$ -
Bastrop Cats Anonymous TNR Society	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Bastrop County Child Welfare Board	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bastrop County Emergency Food Pantry (incl NIBBLES prog.)	\$ 33,685	\$ 33,000	\$ 33,685	\$ 4,000	\$ 33,685	\$ 33,685
Bastrop County First Responders	\$ 17,277	\$ 17,500	\$ 11,905	\$ -	\$ 11,905	\$ 11,905
Bastrop County Long Term Recovery Team	\$ 10,000	\$ 10,000	\$ 10,000	\$ 4,000	\$ 10,000	\$ 10,000
Bastrop County Women's Shelter, Inc. - Family Crisis Center	\$ 9,500	\$ 10,000	\$ 12,000	\$ 4,000	\$ 12,000	\$ 12,000
Bastrop Prayer and Healing Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bastrop Pregnancy Resource Center	\$ 7,500	\$ 7,500	\$ 15,650	\$ -	\$ 8,000	\$ 8,000
Children's Advocacy Center of Bastrop County	\$ 8,000	\$ 9,000	\$ 15,000	\$ 4,000	\$ 12,500	\$ 12,500
Combined Community Action, Inc.	\$ 8,000	\$ 8,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Court Appointed Special Advocate of Bastrop County (CASA)	\$ 8,000	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Feed The Need	\$ 8,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
In the Streets-Hands Up High Ministry	\$ 8,000	\$ 8,000	\$ 15,000	\$ -	\$ 12,000	\$ 12,000
Pines and Prairies Land Trust	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -
TOTAL	\$ 131,962	\$ 122,000	\$ 172,740	\$ 24,000	\$ 129,090	\$ 129,090

Expenditures by Division

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Community Services					
Community Engagement					
Recreation					
Personnel Costs	\$100,529	\$237,334	\$184,984	\$246,336	3.8%
Supplies & Materials	\$19,478	\$22,100	\$10,125	\$14,525	-34.3%
Occupancy	\$1,928	\$2,500	\$1,656	\$1,700	-32%
Contractual Services	\$93,587	\$93,000	\$73,000	\$79,000	-15.1%
Other Charges	\$3,415	\$19,000	\$11,391	\$21,606	13.7%
Total Recreation:	\$218,938	\$373,934	\$281,156	\$363,167	-2.9%
Communication					
Personnel Costs	\$266,279	\$305,412	\$266,243	\$284,014	-7%
Supplies & Materials	\$1,317	\$10,000	\$8,000	\$6,000	-40%
Maintenance & Repairs	\$6,722	\$9,000	\$6,500	\$9,000	0%
Occupancy	\$2,808	\$5,500	\$2,800	\$3,000	-45.5%
Contractual Services	\$8,986	\$20,000	\$5,000	\$8,500	-57.5%
Other Charges	\$9,299	\$21,188	\$4,013	\$7,012	-66.9%
Total Communication:	\$295,411	\$371,100	\$292,556	\$317,526	-14.4%
Administration					
Personnel Costs	\$284,930	\$224,657	\$224,637	\$47,489	-78.9%
Supplies & Materials	\$5,488	\$10,100	\$5,894	\$3,925	-61.1%
Occupancy	\$4,687	\$900	\$3,900	\$4,000	344.4%
Contractual Services	\$11,043	\$13,000	\$8,050	\$9,640	-25.8%
Other Charges	\$48,492	\$171,823	\$158,576	\$279,490	62.7%
Total Administration:	\$354,640	\$420,480	\$401,057	\$344,544	-18.1%
Total Community Engagement:	\$868,989	\$1,165,514	\$974,769	\$1,025,237	-12%
Total Community Services:	\$868,989	\$1,165,514	\$974,769	\$1,025,237	-12%
Total Expenditures:	\$868,989	\$1,165,514	\$974,769	\$1,025,237	-12%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
ADMINISTRATION			
Community Impact Manager	1	0	0
Main Street Manager	0	1	0
Special Events Manager	1	1	.35
TOTAL	2	2	.35
RECREATION			
Recreation Manager	1	1	1
Recreation Coordinator	0	1	1
Recreation Workers	1.5	1.5	1.5
TOTAL	2.5	3.5	3.5
COMMUNICATION			
Public Information Manager	1	1	1
Digital Media Specialist	1	1	1
Digital Media Designer	1	1	1
TOTAL	3	3	3
TOTAL	7.5	8.5	6.85

Police Department

WHY?

To encourage, promote, and improve the next generation of law enforcement officers.

Services



Expenditures Summary

4,491,359 **\$466,475**
(11.59% vs. prior year)

Significant Base Budget Changes for FY 2024

This department is made up of 5 divisions to better track the personnel and expenses for different initiatives.

The personnel costs in all divisions have increased as explained in the personnel changes overview.

ADMINISTRATION

The position of Crime Victim Advocate was added with a budget amendment in FY 2023 when the grant award was finalized. This position was not in the original FY 2023 budget. The grant was only for FY 2023, so now this position is being funded from General Fund revenue. The maintenance category is increased because of a new lease agreement for a mobile surveillance system that can be moved to different locations as needed. The contractual services category includes the vehicle/equipment lease payment and this amount has increased 80% due to the addition of 5 new leased vehicles in FY 2024.

CODE ENFORCEMENT/ANIMAL CONTROL

This division's total budget has gone down 3% year over year.

CID

This division's total budget has gone down 0.7% year over year.

PATROL

This division added two new Patrol Officer positions, increasing the total FTE's, and corrected the hours to include paid holidays being used to calculate total hours, increasing the total budget by 20% over last year's budget.

CRIME PREVENTION

The budget for supplies was increased for additional expenses related to community events and programs increasing the total budget by 10.1% over last year's budget.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$2,718,009	\$3,068,395	\$2,910,275	\$3,409,011	11.1%
Supplies & Materials	\$162,043	\$166,801	\$166,764	\$183,880	10.2%
Maintenance & Repairs	\$120,412	\$116,080	\$124,264	\$126,600	9.1%
Occupancy	\$37,404	\$46,622	\$37,000	\$40,457	-13.2%
Contractual Services	\$461,531	\$533,295	\$538,897	\$636,050	19.3%
Other Charges	\$79,191	\$93,692	\$77,436	\$95,361	1.8%
Total Expense Objects:	\$3,578,590	\$4,024,885	\$3,854,636	\$4,491,359	11.6%

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Public Safety					
Police					
Administration					
Personnel Costs	\$572,482	\$710,394	\$670,168	\$751,736	5.8%
Supplies & Materials	\$27,999	\$35,622	\$33,974	\$42,502	19.3%
Maintenance & Repairs	\$47,342	\$56,287	\$86,764	\$85,800	52.4%
Occupancy	\$37,404	\$46,622	\$37,000	\$40,457	-13.2%
Contractual Services	\$438,798	\$482,930	\$492,607	\$592,320	22.7%
Other Charges	\$21,749	\$30,868	\$21,740	\$33,360	8.1%
Total Administration:	\$1,145,775	\$1,362,723	\$1,342,253	\$1,546,176	13.5%
Code Enforcement					
Personnel Costs	\$67,586	\$70,676	\$70,857	\$73,173	3.5%
Supplies & Materials	\$4,159	\$3,975	\$3,975	\$3,900	-1.9%
Maintenance & Repairs	\$82	\$4,253	\$1,500	\$2,500	-41.2%
Contractual Services	\$153	\$10,615	\$7,690	\$7,540	-29%
Other Charges	\$12,285	\$15,735	\$13,425	\$14,950	-5%
Total Code Enforcement:	\$84,265	\$105,254	\$97,447	\$102,063	-3%
Police-CID					
Personnel Costs	\$568,121	\$642,928	\$632,577	\$643,752	0.1%
Supplies & Materials	\$15,304	\$17,500	\$14,750	\$15,700	-10.3%
Maintenance & Repairs	\$4,127	\$11,790	\$8,000	\$7,800	-33.8%
Contractual Services	\$3,924	\$7,800	\$7,600	\$8,200	5.1%
Other Charges	\$15,573	\$15,360	\$16,260	\$15,360	0%
Total Police-CID:	\$607,049	\$695,378	\$679,187	\$690,812	-0.7%

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Police-Patrol					
Personnel Costs	\$1,384,747	\$1,521,921	\$1,427,761	\$1,824,543	19.9%
Supplies & Materials	\$105,433	\$106,704	\$105,965	\$106,265	-0.4%
Maintenance & Repairs	\$67,401	\$41,250	\$23,000	\$28,000	-32.1%
Contractual Services	\$17,990	\$28,525	\$28,000	\$26,550	-6.9%
Other Charges	\$28,740	\$27,511	\$22,511	\$27,511	0%
Total Police-Patrol:	\$1,604,312	\$1,725,910	\$1,607,237	\$2,012,869	16.6%
Police-Crime Prevention					
Personnel Costs	\$125,072	\$122,476	\$108,912	\$115,807	-5.4%
Supplies & Materials	\$9,147	\$3,000	\$8,100	\$15,513	417.1%
Maintenance & Repairs	\$1,459	\$2,500	\$5,000	\$2,500	0%
Contractual Services	\$666	\$3,425	\$3,000	\$1,440	-58%
Other Charges	\$844	\$4,218	\$3,500	\$4,180	-0.9%
Total Police-Crime Prevention:	\$137,189	\$135,619	\$128,512	\$139,440	2.8%
Total Police:	\$3,578,590	\$4,024,885	\$3,854,636	\$4,491,359	11.6%
Total Public Safety:	\$3,578,590	\$4,024,885	\$3,854,636	\$4,491,359	11.6%
Total Expenditures:	\$3,578,590	\$4,024,885	\$3,854,636	\$4,491,359	11.6%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
ADMINISTRATION			
Chief of Police	1	1	1
Asst Chief of Police	1	1	1
Lieutenant	1	1	1
Senior Records Technician	1	1	1
Records Technician	1	1	1
Executive Admin Asst	1	1	1
Crime Victime Advocate	0	0	1
Evidence Technician	<u>0</u>	1	1
TOTAL	6	7	8
CODE ENFORCEMENT/ANIMAL CONTROL			
Animal Control Officer & Code Compliance	1	1	1
TOTAL	1	1	1
CID			
Police Sergeant	1	1	1
Police Detective	<u>5</u>	5	5
TOTAL	6	6	6
PATROL			
Police Sergeant	4	4	4
Police Officer	<u>12</u>	12	14
TOTAL	16	16	18
Police Sergeant	0	0	1
Police Officer	1	1	<u>0</u>
TOTAL	1	1	1
TOTAL	30	31	34

Goal #1

COMMUNITY SAFETY - to meet or exceed 2021 and 2022's Part I and Part II Crime Clearance Rates.

Clearance rate in percentages

Part	Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
P1	23.0%	26.0%	38.0%	28.0%
P2	54.6%	56.0%	69.6%	59.6%

Goal #2

COMMUNITY SAFETY - to enhance the City's ability to deter, prepare, respond, and recover from an active attack at a special event through discussion and operational-based training and exercises.

Special Events Attack Training

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
11	2	13	Not reporting

Fire Department

WHY?

To advocate and educate so that our community has a safe future.

Services



Expenditures Summary

1,685,059 **\$323,047**
(23.72% vs. prior year)

Significant Base Budget Changes for FY 2024

The personnel costs in all divisions have increased by overall compensation adjustments explained in the personnel changes overview.

This department consists of four (4) divisions as follows:

ADMINISTRATION

The Personnel Costs category has increased with the re-instatement of the Assistant Fire Chief position. This promotion eliminated the Captain position that was in the Operational division and replaced it with a Lieutenant position. There was also an additional FTE added with the approval of the Executive Administration Assistant approved during FY 2023.

The transfer to the Vehicle/Equipment Replacement Fund is increasing by 9.6% with the purchase of new equipment in FY 2023.

The Other Charges category is seeing an increase due to a new reporting software subscription.

OPERATIONAL

The Personnel Costs category has increased with the addition of another Lieutenant position. The position of Captain was eliminated, so there was a need for another Lieutenant to have supervision for each shift. This supervision was being performed by the Captain.

VOLUNTEER

This total budget is being decreased by 5.8% over last year's budget.

EMERGENCY MANAGEMENT

This total budget has increased due to communication costs for emergency management. The city has to keep redundancies in this area to prevent a lack of communication methods during an emergency. The FY 2023 budget was short of the actual costs incurred so this category needed to see an increase.

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Public Safety					
Fire					
Administration					
Personnel Costs	\$168,107	\$152,786	\$180,941	\$377,574	147.1%
Supplies & Materials	\$25,306	\$28,800	\$27,800	\$30,800	6.9%
Maintenance & Repairs	\$18,663	\$11,114	\$12,414	\$11,114	0%
Occupancy	\$46,911	\$49,010	\$49,010	\$49,010	0%
Contractual Services	\$77,431	\$91,111	\$93,636	\$99,259	8.9%
Other Charges	\$19,730	\$25,035	\$22,510	\$33,615	34.3%
Total Administration:	\$356,149	\$357,856	\$386,311	\$601,372	68%
Operational					
Personnel Costs	\$596,276	\$763,618	\$787,993	\$835,256	9.4%
Supplies & Materials	\$46,920	\$54,090	\$54,090	\$49,290	-8.9%
Maintenance & Repairs	\$57,721	\$64,811	\$64,811	\$67,346	3.9%
Contractual Services	\$7,913	\$14,910	\$14,910	\$14,910	0%
Other Charges	\$6,028	\$11,770	\$11,770	\$12,174	3.4%
Capital Outlay	\$3,013	\$0		\$0	0%
Total Operational:	\$717,871	\$909,199	\$933,574	\$978,976	7.7%
Volunteer					
Personnel Costs	\$25,873	\$31,851	\$28,472	\$28,586	-10.3%
Supplies & Materials	\$10,834	\$14,400	\$14,400	\$14,400	0%
Contractual Services	\$3,590	\$3,600	\$3,600	\$3,600	0%
Other Charges	\$2,562	\$6,250		\$6,250	0%
Total Volunteer:	\$42,859	\$56,101	\$46,472	\$52,836	-5.8%
Emergency Management					
Supplies & Materials	\$1,605	\$16,250	\$6,000	\$16,250	0%
Occupancy	\$18,668	\$14,140	\$27,160	\$27,160	92.1%
Contractual Services	\$10,457	\$7,465	\$7,465	\$7,465	0%
Other Charges	\$3,543	\$1,000	\$1,000	\$1,000	0%
Total Emergency Management:	\$34,273	\$38,855	\$41,625	\$51,875	33.5%
Total Fire:	\$1,151,153	\$1,362,012	\$1,407,982	\$1,685,059	23.7%
Total Public Safety:	\$1,151,153	\$1,362,012	\$1,407,982	\$1,685,059	23.7%
Total Expenditures:	\$1,151,153	\$1,362,012	\$1,407,982	\$1,685,059	23.7%

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$790,256	\$948,256	\$997,406	\$1,241,416	30.9%
Supplies & Materials	\$84,665	\$113,540	\$102,290	\$110,740	-2.5%
Maintenance & Repairs	\$76,384	\$75,925	\$77,225	\$78,460	3.3%
Occupancy	\$65,579	\$63,150	\$76,170	\$76,170	20.6%
Contractual Services	\$99,392	\$117,086	\$119,611	\$125,234	7%
Other Charges	\$31,863	\$44,055	\$35,280	\$53,039	20.4%
Capital Outlay	\$3,013	\$0	\$0	\$0	0%
Total Expense Objects:	\$1,151,153	\$1,362,012	\$1,407,982	\$1,685,059	23.7%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
ADMINISTRATION			
Fire Chief	1	1	1
Fire Assistant Chief	1	0	1
Executive Admin Asst	0	0	1
TOTAL	2	1	3
OPERATIONAL			
Captain	0	1	0
Fire Lieutenant	2	2	3
Firefighter	5	6	6
TOTAL	7	9	9
TOTAL	9	10	12

Goal #1

COMMUNITY SAFETY - ensure the average response for daytime calls for service (CFS) is within 8 minutes.

Measures: % of time within 8 minutes

Actual FY2023	Goal FY2024	Projected FY2024	Goal FY2025
97%	98%	98%	100%

Goal #2

COMMUNITY SAFETY - ensure the average response for nighttime calls for service (CFS) is within 10 minutes.

Measures: % of time within 10 minutes

Actual FY2023	Goal FY2024	Projected FY2024	Goal FY2025
98%	100%	98%	100%

Goal #3

COMMUNITY SAFETY - ensure firefighters receive a minimum of 56 hours of training within the budgeted year.

Measures: % of time min. 56 hours of training

Actual FY2023	Goal FY2024	Projected FY2024	Goal FY2025
98%	100%	98%	100%

Municipal Court

WHY?

To provide a fair and equitable court of record in a user-friendly environment.

Services



Expenditures Summary

379,408 **-\$16,754**
 (-4.23% vs. prior year)

Significant Base Budget Changes for FY 2024

There are no significant changes to this budget. It is down 4.2% over FY 2023 budget.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$214,966	\$251,240	\$232,624	\$247,743	-1.4%
Supplies & Materials	\$8,485	\$11,400	\$8,900	\$10,400	-8.8%
Maintenance & Repairs	\$10,469	\$10,413	\$10,069	\$8,550	-17.9%
Occupancy	\$3,566	\$4,320	\$3,845	\$4,125	-4.5%
Contractual Services	\$100,978	\$113,054	\$97,554	\$104,890	-7.2%
Other Charges	\$1,632	\$5,735	\$2,200	\$3,700	-35.5%
Total Expense Objects:	\$340,097	\$396,162	\$355,192	\$379,408	-4.2%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
Court Administrator	1	1	1
Court Clerk / Juvenile Cases	1	1	1
Court Clerk . Trial Coordinator	1	1	1
Court Clerk VOE	.25	.25	.25
TOTAL	3.25	3.25	3.25

Goal #1

FISCAL RESPONSIBILITY - works in cooperation with the Bastrop Police Department to hold multiple warrant roundups each year to reduce the amount of outstanding warrants.

Measure: # of Outstanding Warrants

Actual FY2023	Goal FY2024
2286	2000

Goal #2

ORGANIZATIONAL EXCELLENCE - monitor open docket report and reduce open cases.

Measure: # of Open Cases

Actual FY2023	Goal FY2024
712	640

Engineering and Project Management

WHY?

To assist in analyzing, designing, constructing, and maintaining the City's assets to maintain the community's expected level of service, therefore, allowing the community to grow uniquely, healthy, sustainably, and resiliently.

Expenditures Summary

248,814 **-\$64,097**
 (-20.48% vs. prior year)

Significant Base Budget Changes for FY 2024

The personnel costs have decreased with the reclassification of the Project Manager to Executive Administrative Assistant. There is an additional Project Manager position but is paid out of CIP funds.

Contractual services are significantly down due to the reclassification of services that were directly related to development services.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$86,112	\$170,211	\$135,509	\$183,664	7.9%
Supplies & Materials	\$3,051	\$3,250	\$3,250	\$14,250	338.5%
Maintenance & Repairs	\$345	\$500	\$500	\$500	0%
Occupancy	\$1,746	\$1,800	\$1,800	\$1,250	-30.6%
Contractual Services	\$151,140	\$132,150	\$127,150	\$42,150	-68.1%
Other Charges	\$1,649	\$5,000	\$4,500	\$7,000	40%
Total Expense Objects:	\$244,043	\$312,911	\$272,709	\$248,814	-20.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
Director	.5	.5	.5
Project Manager (funded 75% by CIP projects)	2	1	1
Executive Admin Asst	0	1	1
TOTAL	2.5	2.5	2.5

Goal #1

MANAGE GROWTH - Review of public infrastructure of development submittals making sure submittals are reviewed on time and based on the City's standards which build trust and allow continued growth in the City and ETJ.

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100%	100%	100%	100%

Goal #2

ECONOMIC VITALITY - develop the City's CIP and implement projects which will foster sustainable growth in the City.

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
72%	90%	70%	90%

Goal #3

FISCAL RESPONSIBILITY - ensuring projects are on time and within budget.

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
50%	90%	67%	90%

Public Works

WHY?

To keep our city running smoothly and efficiently through its dedicated employees that strive to plan, design, build, repair, maintain, and operate public infrastructure and open spaces in a manner that respects the environment while ensuring that citizens and visitors of Bastrop have access to safe streets and parks.

Service



Expenditures Summary

3,674,522 **\$152,664**
(4.33% vs. prior year)

Significant Base Budget Changes for FY 2024

The personnel costs in all divisions have increased by overall compensation adjustments explained in the personnel changes overview.

This department is made up of four (4) divisions as follows:

ADMINISTRATION

Contractual services reflect a 51% increase over last year's budget. There is an increase in the vehicle replacement fee for additional vehicles and equipment purchased in FY 2023 and the consolidation of all division transfers under this division. The Christmas lighting expense, previously in the Community Engagement budget, has been transferred to this budget since this is the managing department.

STREETS/DRAINAGE

There are personnel cost increases. The addition of two (2) FTE's, adding two Maintenance Worker positions to assist with the street maintenance and rehab program. Supplies has been increased for additional street materials, and additional training expense was added to other charges.

PARKS

The increases to this budget are in the Personnel Cost category. These are explained in the personnel changes section of this document.

BUILDING MAINTENANCE

This division is seeing a decrease in the total budget due to several positions being moved back to the Hotel Occupancy Tax Fund to be added to the Convention Center and Main Street budgets. This eliminated four (4) FTE's from this budget.

Expenditures by Division

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government					
Public Works					
Administration					
Personnel Costs	\$206,504	\$228,258	\$227,608	\$238,177	4.3%
Supplies & Materials	\$16,258	\$25,030	\$14,980	\$25,530	2%
Maintenance & Repairs		\$150	\$100	\$150	0%
Occupancy	\$8,759	\$9,600	\$7,550	\$9,600	0%
Contractual Services	\$318,662	\$426,220	\$420,920	\$646,618	51.7%
Other Charges	\$4,308	\$45,400	\$40,950	\$48,400	6.6%
Total Administration:	\$554,491	\$734,658	\$712,108	\$968,475	31.8%
Ucs/Streets & Drainage					
Personnel Costs	\$637,776	\$929,176	\$851,988	\$1,075,186	15.7%
Supplies & Materials	\$111,244	\$89,550	\$86,550	\$111,950	25%
Maintenance & Repairs	\$54,174	\$85,000	\$74,000	\$85,000	0%
Contractual Services	\$7,578	\$10,000	\$9,500	\$11,350	13.5%
Other Charges		\$4,500	\$3,000	\$13,500	200%
Capital Outlay	\$31,037	\$0		\$0	0%
Total Ucs/Streets & Drainage:	\$841,809	\$1,118,226	\$1,025,038	\$1,296,986	16%
Building Maintenance					
Personnel Costs	\$391,787	\$656,494	\$556,748	\$379,775	-42.2%
Supplies & Materials	\$23,521	\$26,600	\$20,400	\$27,700	4.1%
Maintenance & Repairs	\$53,808	\$61,900	\$60,900	\$61,900	0%
Occupancy	\$1,783	\$600	\$717	\$600	0%
Contractual Services	\$4,619	\$4,800	\$4,800	\$4,600	-4.2%
Other Charges		\$800	\$550	\$0	-100%
Total Building Maintenance:	\$475,519	\$751,194	\$644,115	\$474,575	-36.8%
Total Public Works:	\$1,871,819	\$2,604,077	\$2,381,261	\$2,740,036	5.2%
Total General Government:	\$1,871,819	\$2,604,077	\$2,381,261	\$2,740,036	5.2%
Community Services					
Parks					
Personnel Costs	\$442,870	\$651,660	\$619,891	\$699,666	7.4%
Supplies & Materials	\$35,294	\$41,050	\$38,455	\$41,050	0%
Maintenance & Repairs	\$65,224	\$128,350	\$117,500	\$92,050	-28.3%
Occupancy	\$81,003	\$79,620	\$82,700	\$84,620	6.3%
Contractual Services	\$21,728	\$13,000	\$10,700	\$13,000	0%
Other Charges	\$3,237	\$4,100	\$2,900	\$4,100	0%

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Parks:	\$649,356	\$917,780	\$872,146	\$934,486	1.8%
Total Community Services:	\$649,356	\$917,780	\$872,146	\$934,486	1.8%
Total Expenditures:	\$2,521,175	\$3,521,858	\$3,253,407	\$3,674,522	4.3%

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$1,678,937	\$2,465,588	\$2,256,235	\$2,392,804	-3%
Supplies & Materials	\$186,318	\$182,230	\$160,385	\$206,230	13.2%
Maintenance & Repairs	\$173,206	\$275,400	\$252,500	\$239,100	-13.2%
Occupancy	\$91,546	\$89,820	\$90,967	\$94,820	5.6%
Contractual Services	\$352,587	\$454,020	\$445,920	\$675,568	48.8%
Other Charges	\$7,544	\$54,800	\$47,400	\$66,000	20.4%
Capital Outlay	\$31,037	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,521,175	\$3,521,858	\$3,253,407	\$3,674,522	4.3%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
ADMINISTRATION			
Director	.5	.5	.5
Mechanic	1	1	1
Techician	1	1	1
TOTAL	2.5	2.5	2.5
STREETS/DRAINAGE			
Superintendent	1	1	1
Foreman	0	1	1
Crew Leader Streets/Drainage	1	0	0
Crew Leader Streets	1	1	1
Crew Leader Drainage	0	1	1
Equipment Operator, Senior	2	2	2
Equipment Operator	3	3	3
Maintenance Worker	4	4	6
TOTAL	12	13	15
PARKS			
Facilities & Grounds Superintendent	1	1	1
Crew Leader	1	1	1
Maintenance Worker	3	3	3
Maintenance Tech - Athletic Fields	1	1	1
Maintenance Specialist - Irrigation	1	1	1
Facilities Maintenance Worker	1	1	1
Maintenance Worker - Seasonal	.185	.185	.185
TOTAL	8.185	8.185	8.185
BUILDING MAINTENANCE			
Crew Leader Building Maintenance/Custodial	1	1	1
Maintenance Supervisor	1	1	0
Facility Attendant Conv Center	1	1	0
Building Custodian	4	4	4
Building Maintenance Worker	0	1	1
Special Event Worker	0	2	0
TOTAL	7	10	6
TOTAL	29.685	33.685	31.685

Goal #1

Fiscal Responsibility - provide quality road infrastructure and maintenance.

Measures: Linear miles above 70>PCI

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
70>PCI	30 L.M.	0 L.M	30 L.M.

Goal #2

ORGANIZATIONAL EXCELLENCE - provide responsive service to customer request and inquires within prescribed parameters. Response times: severe potholes 24-hrs or next day, stop sign down 2-hrs, etc.

Measures: % of time within the established response time

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
70%	90%	75%	90%

Goal #3

ORGANIZATIONAL EXCELLENCE - Increase utilization of city parks.

Measures: # of Park Rentals

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
280	180	160	300

Goal #4

COMMUNITY SAFETY - Complete scheduled inspections of park equipment.

Measures: # of Inspections

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
108	204	173	200

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$489,113	\$677,118	\$661,001	\$740,001	9.3%
Supplies & Materials	\$69,713	\$71,585	\$72,816	\$78,055	9%
Maintenance & Repairs	\$5,351	\$5,545	\$5,780	\$5,890	6.2%
Occupancy	\$27,119	\$34,740	\$33,420	\$34,740	0%
Contractual Services	\$14,827	\$8,750	\$14,481	\$14,990	71.3%
Other Charges	\$7,356	\$16,787	\$9,234	\$10,895	-35.1%
Total Expense Objects:	\$613,479	\$814,525	\$796,732	\$884,571	8.6%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
Director	1	1	1
Access Services Supervisor	0	1	1
Youth Services Librarian	0	0	1
Library Associate	6	6	5
Communication Technical Specialist	1	1	1
Executive Admin Asst	.625	.625	.625
Library Clerk - VOE	1	1	1
Library Clerk - Summer	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL	10.125	10.125	11.125

Goal #1

ORGANIZATIONAL EXCELLENCE - engage the community and increase the number of visitors to the Library.

Measures: # of visitors

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
64,364	65,000	66,000	68,000

Goal #2

ORGANIZATIONAL EXCELLENCE - expand community engagement through increased partnership programs and outreach activities.

Measures: # of partnerships

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
Partners - 15 Outreach Activities- 13	Partners - 15 Outreach Activities-20	Partners - 16 Outreach Activities-10	Partners - 16 Outreach Activities-15

Goal #3

ORGANIZATIONAL EXCELLENCE - improve the collection by increasing the percentage of materials published in the last five years.

Measures: % published in last five years

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
22%	22%	23%	24%

Water/Wastewater

WHY?

To protect the public's health and safety through proper treatment, operation, and maintenance of the water and wastewater systems.

Department Description

The Water/Wastewater Fund is utilized to account for the financial activities related to the provision of water and wastewater services to residents in the City's service territory. The City's Water and Wastewater divisions are separated into four (4) subcategories: Administration, Water Distribution/Collection, Wastewater Treatment, and Water Treatment. Water distribution provides clean water to approximately 3,960 meter connections. Wastewater collection conveys the wastewater leaving our homes and businesses to a wastewater treatment plant through approximately 63 miles of sewer main lines. Wastewater treatment is vital to maintaining a safe and clean drinking water source and protection of our river's ecosystem. Department

Services



Expenditures Summary

9,573,234 **\$980,909**
(11.42% vs. prior year)

Expenditures by Expense Type

Significant changes were made to the following expense categories:

- Personnel costs were higher in FY 2023 due to the one-time payment of \$190,000 to Texas Municipal Retirement System. There is an 8% increase in the retirement rate included in the FY 2024 budget to continue to work toward a 7% contribution rate (currently at 6%).
- Maintenance and Repairs includes an additional \$14,000 for HVAC replacement.
- Occupancy has increase substantially due to higher electric costs for the new WWTP#3
- Contractual Services includes an Administrative Support expense that is paid to the General Fund for support services provided. This line item increased by 1.7% over FY 2023.
- Transfer out is to the W/WW Debt Service Fund, Capital Improvement Fund, and the Vehicle/Equipment Replacement Fund. The breakout is shown in the table below

Debt Service	\$3,600,000	up \$1,018,760 from FY 2023
Capital Fund*	\$725,000	down \$157k from FY 2023
Vehicle/Equip Rplc Fund	\$50,000	down \$165k from FY 2023

*Capital Fund transfer includes funds for Communication Antenna in the west part of town, annual capital reserve, funds for joint participation as needed, and phase II of manhole replacement project.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$1,311,763	\$2,059,463	\$1,850,415	\$2,028,064	-1.5%
Supplies & Materials	\$260,225	\$266,070	\$307,315	\$322,600	21.2%
Maintenance & Repairs	\$644,674	\$673,380	\$672,700	\$740,780	10%
Occupancy	\$368,210	\$340,300	\$433,000	\$537,900	58.1%
Contractual Services	\$1,291,240	\$1,521,372	\$1,421,468	\$1,520,620	0%
Other Charges	\$25,930	\$43,340	\$16,600	\$38,270	-11.7%
Contingency		\$10,000	\$10,000	\$10,000	0%
Capital Outlay	\$158,337	\$0	\$46,250	\$0	0%
Transfers Out	\$3,314,280	\$3,678,400	\$3,678,340	\$4,375,000	18.9%
Total Expense Objects:	\$7,374,659	\$8,592,325	\$8,436,088	\$9,573,234	11.4%

Expenditures by Function

The Water/Wastewater Fund is separated into four divisions: administration, distribution/collection, water production/treatment, and wastewater treatment.

There are no major changes to the divisions. The total personnel count is still 23 after the addition of 4 FTE's in the FY 2023 budget.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Water/Wastewater					
Administration					
Personnel Costs	\$288,382	\$645,486	\$618,099	\$466,026	-27.8%
Supplies & Materials	\$22,344	\$29,900	\$27,245	\$34,400	15.1%
Maintenance & Repairs	\$2,588	\$7,780	\$5,000	\$21,780	179.9%
Occupancy	\$10,805	\$14,500	\$8,000	\$17,100	17.9%
Contractual Services	\$963,317	\$1,114,031	\$1,020,131	\$1,184,260	6.3%
Other Charges	\$12,338	\$27,470	\$9,300	\$22,400	-18.5%
Contingency		\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$3,314,280	\$3,678,400	\$3,678,340	\$4,375,000	18.9%
Total Administration:	\$4,614,053	\$5,527,567	\$5,376,115	\$6,130,966	10.9%
W/Ww Distribut/Collect					
Personnel Costs	\$363,596	\$554,718	\$504,627	\$580,416	4.6%
Supplies & Materials	\$98,875	\$108,820	\$120,570	\$111,900	2.8%
Maintenance & Repairs	\$99,688	\$99,500	\$102,400	\$112,000	12.6%
Occupancy	\$2,032	\$0		\$0	0%
Contractual Services	\$67,938	\$123,623	\$113,023	\$17,000	-86.2%
Other Charges	\$1,320	\$4,500	\$1,800	\$4,500	0%
Capital Outlay	\$158,337	\$0	\$46,250	\$0	0%
Total W/Ww Distribut/Collect:	\$791,786	\$891,161	\$888,670	\$825,816	-7.3%
Water Production/Treat					
Personnel Costs	\$346,007	\$394,673	\$349,914	\$434,057	10%
Supplies & Materials	\$96,680	\$87,350	\$108,200	\$108,300	24%
Maintenance & Repairs	\$222,821	\$280,800	\$244,200	\$282,300	0.5%
Occupancy	\$135,220	\$145,800	\$145,000	\$145,800	0%
Contractual Services	\$165,029	\$191,484	\$210,064	\$239,860	25.3%
Other Charges	\$1,732	\$5,690	\$3,000	\$5,690	0%
Total Water Production/Treat:	\$967,489	\$1,105,797	\$1,060,378	\$1,216,007	10%
WW Treatment Plant					
Personnel Costs	\$313,778	\$464,586	\$377,775	\$547,565	17.9%
Supplies & Materials	\$42,326	\$40,000	\$51,300	\$68,000	70%
Maintenance & Repairs	\$319,577	\$285,300	\$321,100	\$324,700	13.8%
Occupancy	\$220,153	\$180,000	\$280,000	\$375,000	108.3%
Contractual Services	\$94,957	\$92,234	\$78,250	\$79,500	-13.8%
Other Charges	\$10,541	\$5,680	\$2,500	\$5,680	0%
Total WW Treatment Plant:	\$1,001,331	\$1,067,800	\$1,110,925	\$1,400,445	31.2%
Total Water/Wastewater:	\$7,374,659	\$8,592,325	\$8,436,088	\$9,573,234	11.4%
Total Expenditures:	\$7,374,659	\$8,592,325	\$8,436,088	\$9,573,234	11.4%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
ADMINISTRATION DIVISION			
Director	.5	.5	.5
City Engineer	.5	.5	.5
Superintendent	1	1	1
Special Programs Coordinator	1	1	1
Executive Administrative Assistant	1	1	1
TOTAL	4	4	4
W/WW DISTRIBUTION/COLLECTION			
Foreman	1	1	1
Crew Leader Systems Tech	1	1	1
Systems Technician	6	6	6
TOTAL	8	8	8
WATER PRODUCTION/TREATMENT			
Chief Plant Operator	.5	1	1
Operators	2	4	4
TOTAL	2.5	5	5
WASTEWATER TREATMENT			
Chief Plant Operator	.5	1	1
Operators	4	5	5
TOTAL	4.5	6	6
TOTAL	19	23	23

Goal #1

ORGANIZATIONAL EXCELLENCE - Water Treatment Provide reliable and safe drinking water to City of Bastrop water customers.

Measures: Perform annual water loss audit

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
6.04%	<15%	10%	<10%

Measures: Maintain accuracy of well entry point meters between 98.5-101.5% annually

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
99.3%	98.5%	99.6%	98.5%

Measures: Track work orders scheduled or completed

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100% within 48 hours of receipt	100% within 48 hours of receipt	100% within 48 hours of receipt	100% within 48 hours of receipt

Goal #2

ORGANIZATIONAL EXCELLENCE - Ensure the proper treatment and disposal of collected wastewater for the benefit of all downstream stakeholders.

Measures: Reliability and response time to work orders within 2 hours of receipt

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100% within 2 hours	100% within 2 hours	100% within 2 hours	100% within 2 hours

Measures: Perform all regulatory compliance sampling

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100% annually	100% annually	100% annually	100% annually

Goal #3

ORGANIZATIONAL EXCELLENCE - Water Distribution and Wastewater Collection Provide maintenance on over 140 miles of combined water distribution and wastewater collection lines, and associated appurtenances.

Measures: Number of water leaks repaired

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100% annually (154)	100% annually	100% annually (180)	100% annually

Measures: Number of sewer stops

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100% annually (42)	100% annually	100% annually (50)	100% annually

Measures: Reliability and response time to work orders for water leaks, sewer stoppages, and after-hours call-outs.

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
100% within 2 hours of receipt	100% within 2 hours of receipt	100% within 2 hours of receipt	100% within 2 hours of receipt

Hotel Occupancy Tax

The Hotel Tax Fund is utilized primarily to account for the receipt and expenditures of funds received by the City from the assessment of hotel occupancy tax. This fund includes several departments; Organizational Funding, Convention Center, Main Street Program, Cultural Arts Commission, and the Rodeo Arena.

Organizational Department

CONTRACTUAL SERVICES

This department is where the city appropriates funding to our Community Assets and to Visit Bastrop. Those Community Assets include the Bastrop Opera House, Bastrop County Historical Society & Visitor Center, and the Lost Pines Art Center. It also budgets for administrative costs related to collecting and auditing Hotel Occupancy Tax.

Community Asset Funding

The FY 2024 proposed funding for each organization is:

Organization	FY 21-22 Approved Funding	FY 22-23 Approved Funding	FY 23-24 Requested Funding	% of Operating Funds Requested	FY 23-24 Proposed Funding
Bastrop County Historical Society Visitor Center	\$126,905	\$162,986	\$213,786	100%	\$187,434
Bastrop County Historical Society Museum	\$68,338	\$88,411	\$110,991		\$101,673
Bastrop Opera House	\$118,806	\$147,818	\$169,800	25%	\$169,991
Lost Pines Art Center	<u>\$89,516</u>	<u>\$129,660</u>	<u>\$156,950</u>	27%	<u>\$149,109</u>
TOTALS	\$403,565	\$528,875	\$651,527		\$608,207

Visit Bastrop

Funding provided for Visit Bastrop is established through a contractual agreement. The contract states the City will target 35% of the new Hotel Occupancy Tax (HOT) revenue collected, defined as HOT revenue minus the provision of payment satisfying the City's outstanding debt secured by HOT funds. The amount should not be less than 45% of the total HOT revenues. The FY 2024 payment was calculated per the contract, at \$1,293,700 based on the projected Hotel Occupancy Tax revenue of \$4,000,000. This funding amount does include \$75,000 for special event funding.

Professional Service

The City contracts with Localgov to provide administrative support with collecting, auditing and discovery related to Hotel Occupancy Tax amounting to \$10,000. This is also where the administrative support paid to the General Fund is recorded at \$60,757, down from \$154,700 in FY 2023. This category includes a one-time expenditure item, Hotel Pursuit Costs of \$350,000 (carry-over from FY 2023) and the eCab program funding of \$117,900. This category includes the Community Asset funding noted above.

CAPITAL OUTLAY

None noted

TRANSFER OUT

This transfer represents the outstanding debt secured by Hotel Occupancy Tax funds to the Debt Service Fund.

Other Departments

CONVENTION CENTER

The most significant change is an increase in personnel costs with the transfer of the staff back to this funds budget (out of the General Fund). The contractual service line includes \$215,083 in administrative support expenses paid to the General Fund, down from \$361,972 in FY 2023.

MAIN STREET PROGRAM

This budget increased by \$193,031 over the FY 2023 budget. The personnel costs increased by \$160,464 with the transfer of the staff back to this funds budget (out of the General Fund). The administrative support transfer to the General Fund went down by \$86,933. The Downtown Master Plan for \$150,000 was discussed during the FY 2023 budget workshops as an item to add to the FY 2024 budget. It is included in the contractual services category.

CULTURAL ARTS COMMISSION

This budget reflects the items laid out in the Cultural Arts Commission Work Plan presented to City Council in March of 2022.

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Hotel Tax Fund					
Organizational Funding					
Contractual Services	\$1,525,860	\$2,391,975	\$2,876,700	\$2,442,574	2.1%
Contingency		\$0		\$442,968	N/A
Capital Outlay		\$25,000	\$25,000	\$0	-100%
Transfers Out	\$545,702	\$523,000	\$523,000	\$518,000	-1%
Total Organizational Funding:	\$2,071,562	\$2,939,975	\$3,424,700	\$3,403,542	15.8%
Hospitality & Downtown					
Convention Center					
Personnel Costs		\$0		\$288,122	N/A
Supplies & Materials	\$42,030	\$42,300	\$41,700	\$42,300	0%
Maintenance & Repairs	\$40,000	\$46,450	\$46,450	\$46,450	0%
Occupancy	\$50,434	\$47,100	\$47,100	\$47,100	0%
Contractual Services	\$292,368	\$400,472	\$407,972	\$261,083	-34.8%
Other Charges	\$23,163	\$26,000	\$22,500	\$22,500	-13.5%
Total Convention Center:	\$447,994	\$562,322	\$565,722	\$707,555	25.8%
Main Street					
Personnel Costs		\$0		\$160,464	N/A
Supplies & Materials	\$7,046	\$20,900	\$10,300	\$11,900	-43.1%
Occupancy	-\$28	\$900	\$900	\$900	0%
Contractual Services	\$113,143	\$161,020	\$147,520	\$210,587	30.8%
Other Charges	\$67,145	\$122,510	\$73,010	\$114,510	-6.5%
Contingency	\$40,984	\$33,500	\$33,500	\$33,500	0%
Total Main Street:	\$228,290	\$338,830	\$265,230	\$531,861	57%
Total Hospitality & Downtown:	\$676,284	\$901,152	\$830,952	\$1,239,416	37.5%
Cultural Arts Commission					
Supplies & Materials	\$68	\$2,000		\$2,000	0%
Maintenance & Repairs		\$5,000	\$5,730	\$5,000	0%
Contractual Services	\$1,879	\$47,500	\$42,500	\$47,500	0%
Other Charges	\$1,197	\$1,000	\$1,000	\$1,000	0%
Total Cultural Arts Commission:	\$3,143	\$55,500	\$49,230	\$55,500	0%
Rodeo					
Maintenance & Repairs	\$1,125	\$0		\$0	0%
Occupancy	\$3,415	\$3,200	\$3,200	\$3,296	3%
Total Rodeo:	\$4,540	\$3,200	\$3,200	\$3,296	3%

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Hotel Tax Fund:	\$2,755,530	\$3,899,827	\$4,308,082	\$4,701,754	20.6%
Total Expenditures:	\$2,755,530	\$3,899,827	\$4,308,082	\$4,701,754	20.6%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
CONVENTION CENTER			
Special Event Manager	0	0	.65
Maintenance Supervisor	0	0	1
Facilities Attendant	0	0	1
Special Event Worker	0	0	1
TOTAL	0	0	3.65
MAIN STREET			
Main Street Manager	0	0	1
Special Event Worker	0	0	1
TOTAL	0	0	2
TOTAL	0	0	5.65

These positions were previously budgeted in the General Fund and a transfer was made from the Hotel Occupancy Tax fund. For FY 2024, these positions have been moved back to the Hotel Occupancy Tax fund and the transfer to the General Fund has been reduced.

Goal #1

ECONOMIC VITALITY - Increase Convention Center revenue by 10%

Measures: Revenue

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
\$194,000	\$198,000	\$240,000 (21%)	\$264,000 (10%)

CAPITAL IMPROVEMENTS

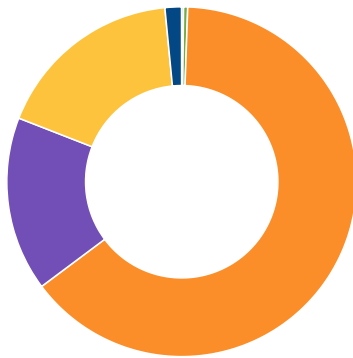
FY 2024 Capital Budget

Total Capital Requested

29,305,997

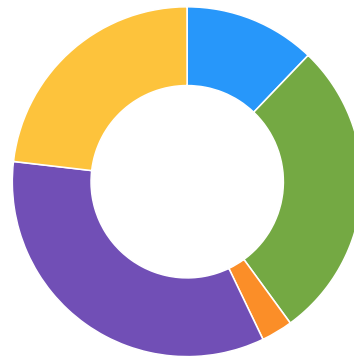
21 Capital Improvement Projects

Total Funding Requested by Department



● Bastrop Power & Light (0%)	\$50,000.00
● Cemetery (0%)	\$112,300.00
● Public Works (64%)	\$18,823,697.00
● Wastewater CIF (16%)	\$4,730,000.00
● Water CIF (18%)	\$5,140,000.00
● Water/Wastewater (2%)	\$450,000.00
TOTAL	\$29,305,997.00

Total Funding Requested by Source



● 4B (12%)	\$3,564,437.00
● Current Bond (28%)	\$8,150,628.00
● Fund Balance (3%)	\$847,300.00
● Future Bond (34%)	\$9,960,000.00
● Grant (23%)	\$6,783,632.00
TOTAL	\$29,305,997.00

The large portion of the capital projects funded for FY 2024 relate to streets, water and wastewater. The new water plant is under construction. The construction of the other phases of the plant will continue in FY 2024. The new water plant will allow the city to take Bob Bryant wells and Willow Water wells off-line, which will have ongoing maintenance savings. These older wells are not cost-efficient.

These projects have many different funding sources including grants that are awaiting approval/award, future bond issuance, and development contributions. As the funding is secured the project will move forward.

Public Works Requests

Itemized Requests for 2024

Blakey Lane Extension **\$865,000**

Extend Blakey Lane to Old Austin Hwy, but also connecting to Jessica Place. This project includes new water, wastewater and drainage lines, road extension, sidewalks, etc.

Financial Way **\$222,000**

This project is for the design and construction of an extension of Jackson Street to the east.

Gills Branch Flood Mitigation Improvements **\$5,919,510**

This project consists, but not limited to, land acquisition, channel improvements, culvert improvements, utilities relocation and creating a series of short berms along the west creek bank to reduce flow from leaving the creek. The proposed...

Intersection Improvements **\$207,437**

A preliminary assessment has been completed. The cost for engineering the recommendations is included. We have estimated a construction cost, assuming that 50% of it could be covered by development and/or transportation impact fees. Once the...

Jackson St. Extension **\$1,600,000**

This project is a development of the southern portion of Bastrop Business and Industrial Park which extends Jackson St. to connect to Technology Drive.

Old Iron Bridge Rehabilitation **\$2,000,000**

To rehabilitate the Old iron Bridge to be used as a deck park with unrestricted pedestrian access.

Park Improvements - Shade and Playscape Structures **\$65,000**

Program to replace aging equipment.

Quiet Zone **\$722,750**

We have received draft recommendations, which City staff are reviewing. The amounts are based on estimates provided by the engineer.

Riverbank Stabilization **\$912,000**

This project will include design and construction phases to address the erosion issues on park land, including area affecting the Old Iron Bridge. The limits of work include from Bob Bryant park, through Fisherman's Park until Hwy 71 (north...

South St to Lovers Lane Improvements **\$670,000**

This project consists of extending South Street to Lovers Lane. The Engineer will do a preliminary engineering and provide recommendations on road alignment, permitting, land/ROW acquisition necessary, etc.

Street Reconstruction Program **\$320,000**

This program consists in complete reconstruction of the streets and will be a CIP project outside the Street Maintenance Program or the Street Rehabilitation Program. The projects might include improvements to water, wastewater, drainage,...

Street Rehabilitation Program **\$5,320,000**

This program is to rehab the streets that are in good condition based on the PCI results and extend the streets' useful life. This will be a bi-annual program: design in one year, and construct the next. The streets identified for...

Total: \$18,823,697

Water/Wastewater Requests

Itemized Requests for 2024

Communications Antennae **\$100,000**

General: Request for funding to install a base station to support the City's Advanced Metering Infrastructure (AMI) network on top of the FM 20 EST. Justification: The City currently has one base station located at the Library,...

Joint Participation CIP **\$350,000**

Joint participation CIP

Total: \$450,000

Water CIF Requests

Itemized Requests for 2024

1 MG Blakey Elevated Storage Tank East of FM969 **\$4,260,000**

This project consists of designing and constructing a new 1MG elevated storage tank east of the FM969 that will serve customers in Pressure Zone 1, once boundary change has taken place.

Riverwood Water Main Replacement - Phase II **\$80,000**

This project consists of replacing and upsizing approximately 3000 LF of waterlines on Riverwood Drive and Reids Bend, and its appurtenances, laterals and hydrants.

Willow Water Treatment Plant Improvements - Phase I **\$800,000**

Includes the design (both GSTs) and construction of: a new 1.25 MG GST, demolition of the existing GST, and expansion of the Pump Station (PS). The existing tanks are 0.5 MG each. Willow Zone 1 PS have 2.1 MGD Firm Capacity, and will be expanded...

Total: \$5,140,000

Wastewater CIF Requests

Itemized Requests for 2024

Manhole Replacements **\$150,000**

Replacement of nine wastewater manholes, totaling approximately 115 vertical feet. Split funding between FY 2023 and FY 2024. Focus Area: Community safety Scope: Upon funding, City staff will develop and publish a Request for...

WWTP#3 - Phase II **\$4,580,000**

This project consists of expansion of the existing WWTP#3. This project has started with a PER that will determine the expansion capacity needed to accommodate growth.

Total: \$4,730,000

Bastrop Power & Light Requests

Itemized Requests for 2024

Bastrop Power & Light Capital Improvements	\$50,000
---	-----------------

This is a maintenance bi-annual program: to include a study of the system, which will originate in project recommendations. The project will be designed in one year, and construct the following fiscal year.

Total: \$50,000

Cemetery Requests

Itemized Requests for 2024

Cemetery Improvements - Block 9 Development	\$112,300
--	------------------

This project consists of design and construction of improvements needed to develop Block 9 of the cemetery, which will include installation of roads, drainage and also a columbarium plaza.

Total: \$112,300

DEBT

DEBT GOVERNMENTAL WIDE

OVERVIEW OF BONDS

Major capital improvements such as streets, drainage, buildings, water/wastewater infrastructure, and other major infrastructure projects are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, spread over the life of the improvement.

CITY'S CURRENT BOND RATINGS

General Obligation Bonds	Rating
Standard & Pooors	"AA"
Fitch Ratings	"AA-"
Revenue Bonds	
Standard & Pooors	"AA-"

LEGAL DEBT LIMITS

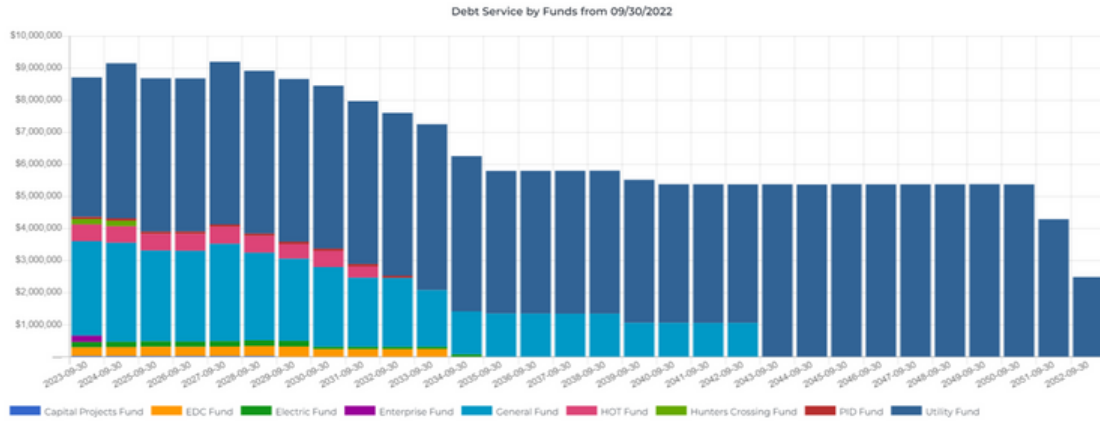
Taxable Assessed Valuation	\$1,559,385,920
Constitutional Limit	2.50% of assessed value
Maximum Revenue Available	\$38,984,648
Tax Rate to achieve Max Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for FY 2023-2024	\$0.5056 per \$100 valuation
Available unused Maximum Tax Rate	79.7% of assessed valuation



TOTAL DEBT ALL FUNDS

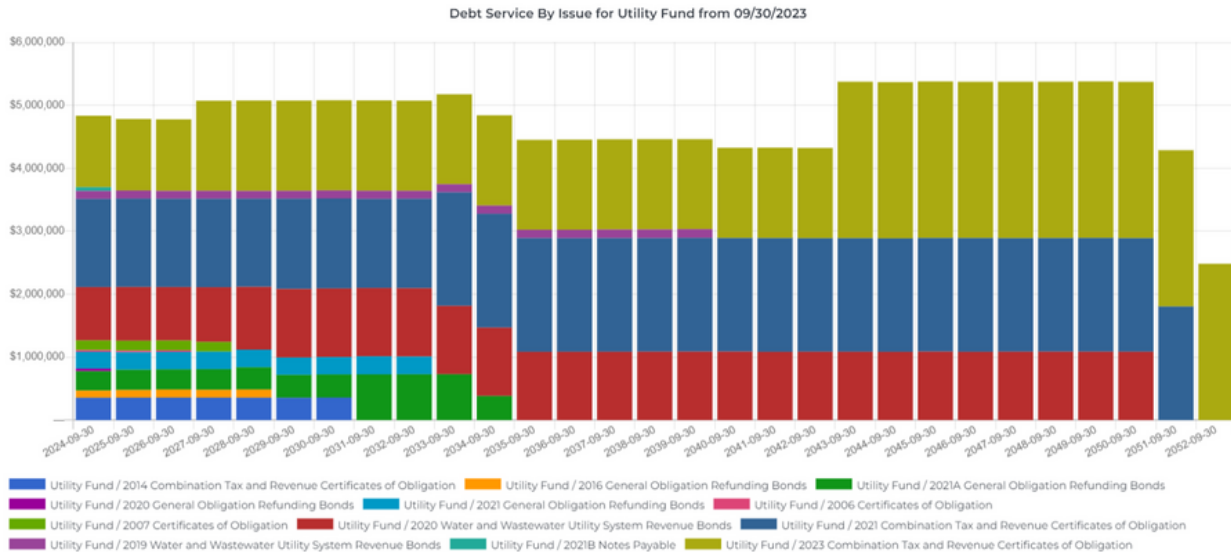
CITY OF BASTROP, TX			
Debt Service			
All Funds			
Schedule	Maturity Dates		
Profile as Of	09/30/2023		
Frequency	Annual		
First Period End	09/30/2024		
End Date	09/30/2052		
	Total		
	All Funds		
Date	Principal	Interest	Total
09/30/2024	5,007,368	4,141,803	9,149,171
09/30/2025	4,687,368	3,994,296	8,681,664
09/30/2026	4,827,368	3,851,472	8,678,840
09/30/2027	5,502,368	3,693,029	9,195,397
09/30/2028	5,417,368	3,497,326	8,914,694
09/30/2029	5,365,000	3,295,634	8,660,634
09/30/2030	5,360,000	3,091,211	8,451,211
09/30/2031	5,070,000	2,897,506	7,967,506
09/30/2032	4,880,000	2,721,200	7,601,200
09/30/2033	4,685,000	2,564,296	7,249,296
09/30/2034	3,840,000	2,413,302	6,253,302
09/30/2035	3,515,000	2,278,006	5,793,006
09/30/2036	3,640,000	2,154,806	5,794,806
09/30/2037	3,770,000	2,026,756	5,796,756
09/30/2038	3,885,000	1,915,519	5,800,519
09/30/2039	3,715,000	1,800,556	5,515,556
09/30/2040	3,685,000	1,692,656	5,377,656
09/30/2041	3,790,000	1,587,431	5,377,431
09/30/2042	3,895,000	1,478,869	5,373,869
09/30/2043	4,015,000	1,360,619	5,375,619
09/30/2044	4,135,000	1,234,488	5,369,488
09/30/2045	4,275,000	1,104,288	5,379,288
09/30/2046	4,405,000	969,350	5,374,350
09/30/2047	4,545,000	830,031	5,375,031
09/30/2048	4,690,000	685,875	5,375,875
09/30/2049	4,840,000	539,763	5,379,763
09/30/2050	4,985,000	388,619	5,373,619
09/30/2051	4,055,000	232,556	4,287,556
09/30/2052	2,385,000	98,381	2,483,381
Total	126,866,840	58,539,645	185,406,485

DEBT SERVICE BY FUND



DEBT SERVICE FOR UTILITY FUND (WATER/WASTEWATER)

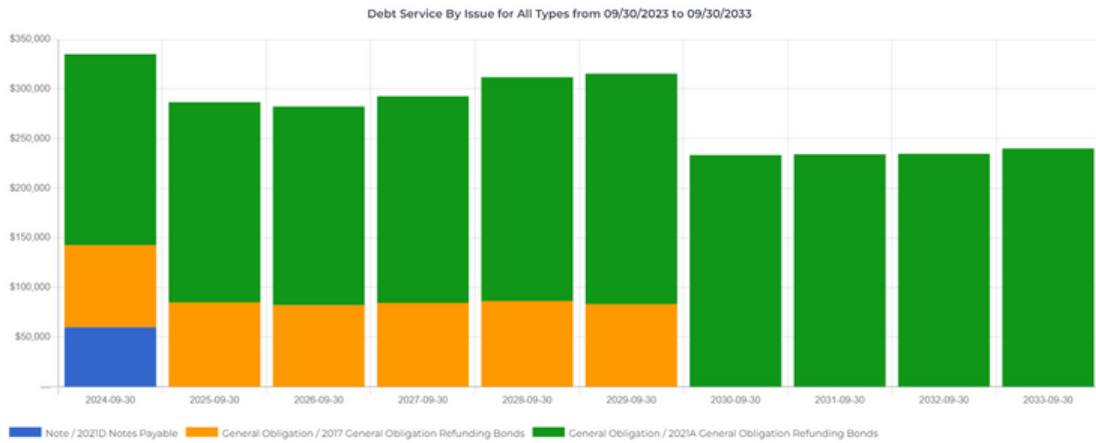
The Water/Wastewater fund will issue debt annually to cover the cost of several large infrastructure projects most associated with a growing community. In FY2023, the department completed the first phase of Wastewater Treatment Plant #3 and broke ground on a new water treatment plant located at XS Ranch. This new water plant will allow the department to take the other two water plants off line. The Water Master Plan was completed in FY2022 and informed several capital projects. The Wastewater Master Plan started in FY2023 and will also add projects to the capital plan. It is a balancing act to issue debt to fund all of the capital needs while keeping rates as low as possible. The chart below helps illustrate the total debt service by year the fund will have over the next several years.



BASTROP ECONOMIC DEVELOPMENT CORP TOTAL DEBT

TOTAL All Funds			
Date	Principal	Interest	Total
09/30/24	285,000	50,227	335,227
09/30/25	240,000	46,747	286,747
09/30/26	240,000	42,417	282,417
09/30/27	255,000	37,747	292,747
09/30/28	280,000	32,047	312,047
09/30/29	290,000	25,547	315,547
09/30/30	215,000	18,462	233,462
09/30/31	220,000	14,269	234,269
09/30/32	225,000	9,803	234,803
09/30/33	235,000	5,123	240,123
Total	2,485,000	282,386	2,767,386

BASTROP ECONOMIC DEVELOPMENT CORP DEBT SERVICE



APPENDIX

BASTROP POWER & LIGHT REQUESTS

Bastrop Power & Light Capital Improvements

Overview

Request Owner	Tracy Waldron
Est. Start Date	10/10/2022
Est. Completion Date	09/27/2023
Department	Bastrop Power & Light
Type	Other

Description

This is a maintenance bi-annual program: to include a study of the system, which will originate in project recommendations. The project will be designed in one year, and construct the following fiscal year.

History

This is a maintenance program. In the past, it was determined by a system study conducted by LCRA; however, LCRA no longer conducts systems studies. The City will need to hire an engineer to conduct the studies and design the projects.

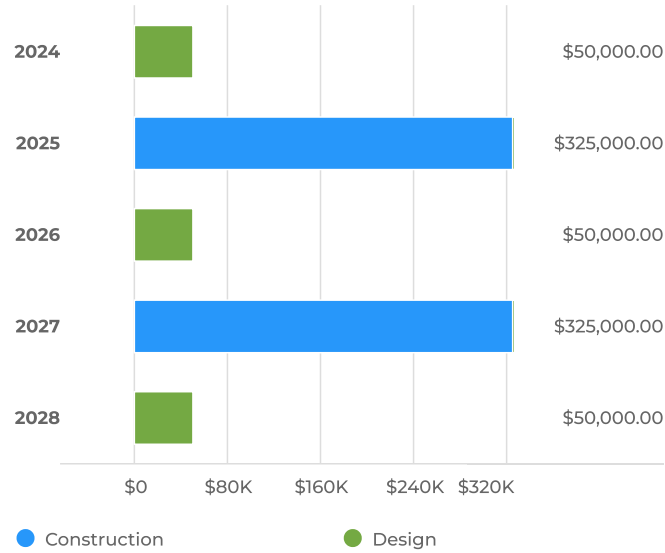
Capital Cost

FY2024 Budget
\$50,000

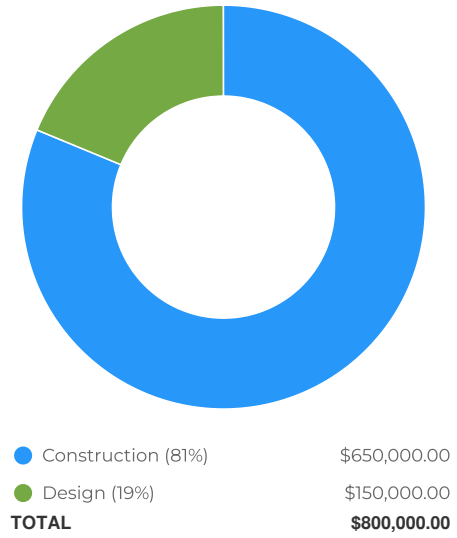
Total Budget (all years)
\$800K

Project Total
\$800K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Design	\$50,000		\$50,000		\$50,000	\$150,000
Construction		\$325,000		\$325,000		\$650,000
Total	\$50,000	\$325,000	\$50,000	\$325,000	\$50,000	\$800,000

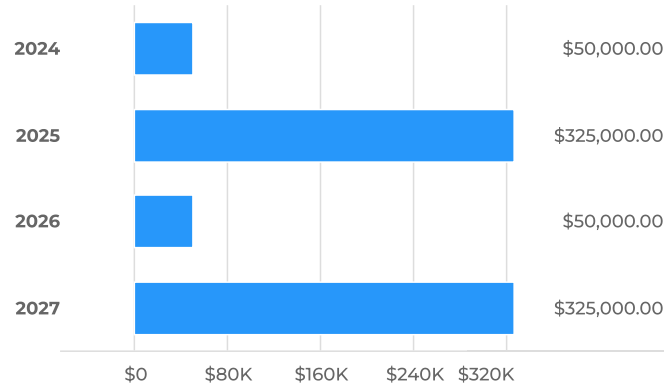
Funding Sources

FY2024 Budget
\$50,000

Total Budget (all years)
\$750K

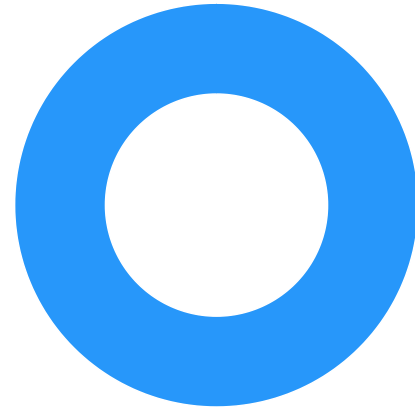
Project Total
\$750K

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$750,000.00
TOTAL \$750,000.00

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
Fund Balance	\$50,000	\$325,000	\$50,000	\$325,000	\$750,000
Total	\$50,000	\$325,000	\$50,000	\$325,000	\$750,000

CEMETERY REQUESTS

Cemetery Improvements - Block 9 Development

Overview

Request Owner	Tracy Waldron
Est. Start Date	03/03/2023
Est. Completion Date	06/27/2025
Department	Cemetery
Type	Other

Description

This project consists of design and construction of improvements needed to develop Block 9 of the cemetery, which will include installation of roads, drainage and also a columbarium plaza.

Images

Section 9 rendering



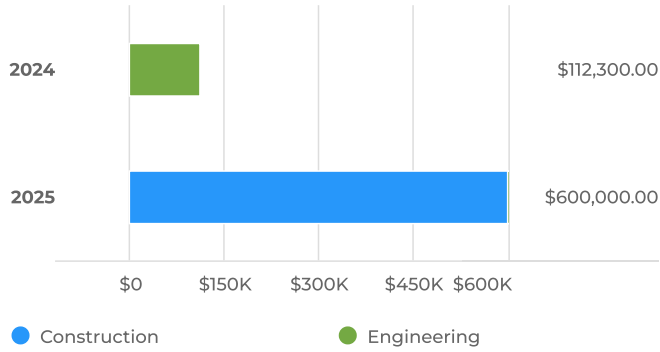
Capital Cost

FY2024 Budget
\$112,300

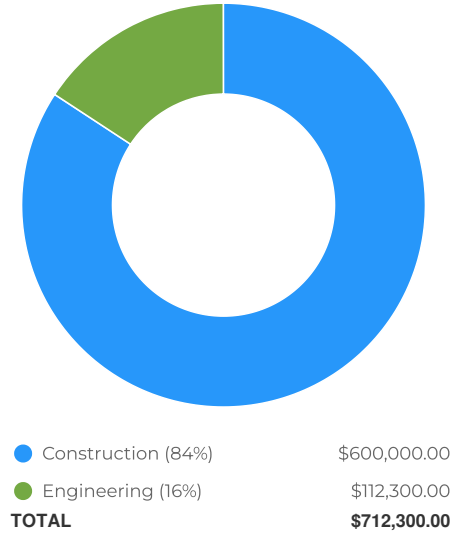
Total Budget (all years)
\$712.3K

Project Total
\$712.3K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Engineering	\$112,300		\$112,300
Construction		\$600,000	\$600,000
Total	\$112,300	\$600,000	\$712,300

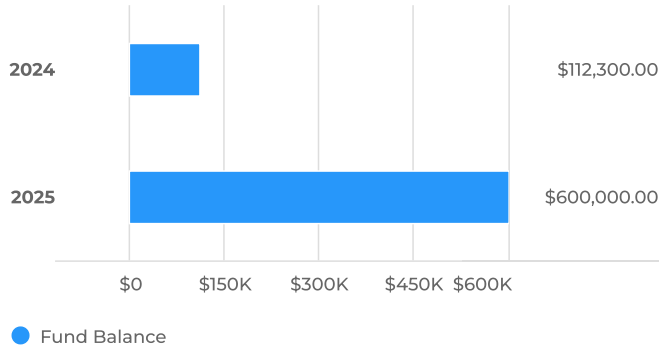
Funding Sources

FY2024 Budget
\$112,300

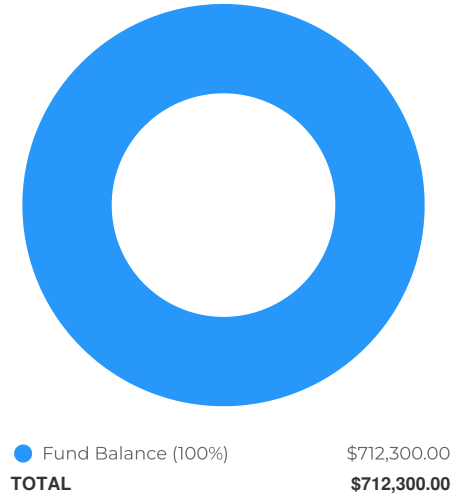
Total Budget (all years)
\$712.3K

Project Total
\$712.3K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Fund Balance	\$112,300	\$600,000	\$712,300
Total	\$112,300	\$600,000	\$712,300

PUBLIC SAFETY REQUESTS

New Fire Station # 3

Overview

Request Owner	Tracy Waldron
Est. Start Date	01/01/2025
Est. Completion Date	06/30/2025
Department	Public Safety
Type	Other

Description

Secure property and build a new fire station to reduce time lag on emergency responses and keep up with the growth the City of Bastrop has been experiencing. The City applied for a CDBG GLO Hazard Mitigation grant, but was not awarded. The City will continue to look for grant opportunities to fund this project. The budget for FY24 is for land acquisition for where this new fire station will be constructed.

History

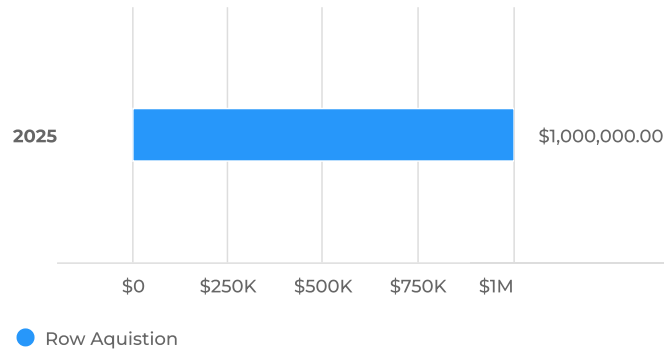
This new fire station will assist in better first responders' response to city's west side of the river.

Capital Cost

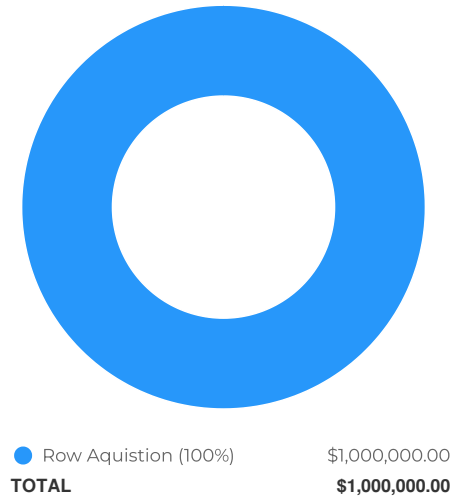
Total Budget (all years)
\$1M

Project Total
\$1M

Capital Cost by Year



Capital Cost for Budgeted Years



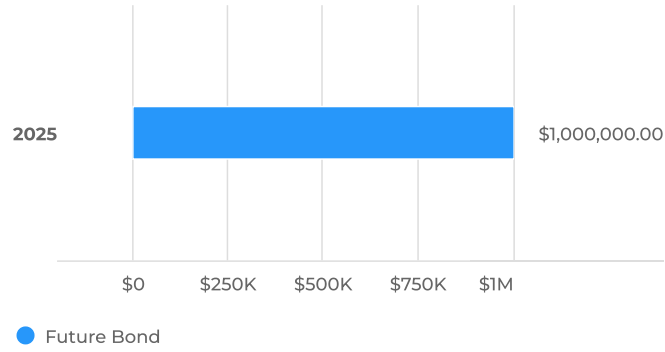
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Row Aquisition	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

Funding Sources

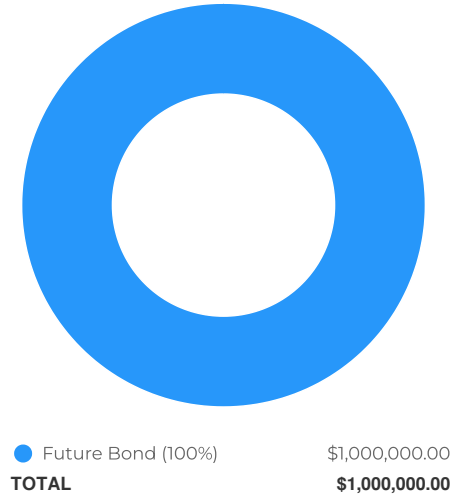
Total Budget (all years)
\$1M

Project Total
\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Future Bond	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

PUBLIC WORKS REQUESTS

Blakey Lane Extension

Overview

Request Owner	Tracy Waldron
Est. Start Date	07/01/2023
Est. Completion Date	10/31/2025
Department	Public Works
Type	Other

Description

Extend Blakey Lane to Old Austin Hwy, but also connecting to Jessica Place. This project includes new water, wastewater and drainage lines, road extension, sidewalks, etc.

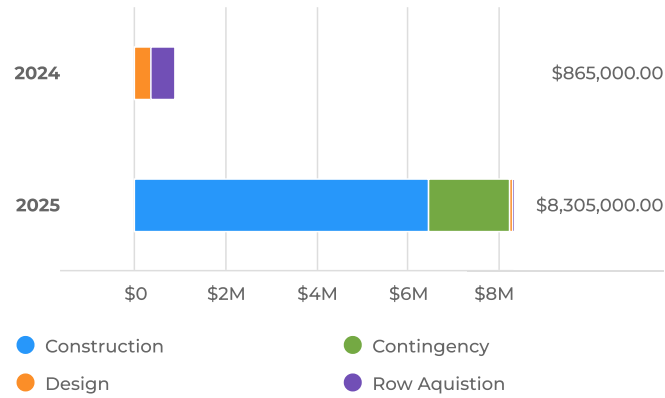
History

This will improve connectivity and better access, in addition to supporting land development in surrounding areas.

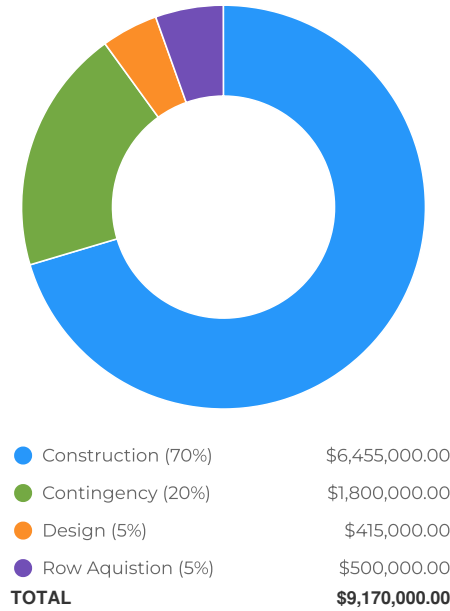
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$75,000	\$865,000	\$9.17M	\$9.245M

Capital Cost by Year



Capital Cost for Budgeted Years

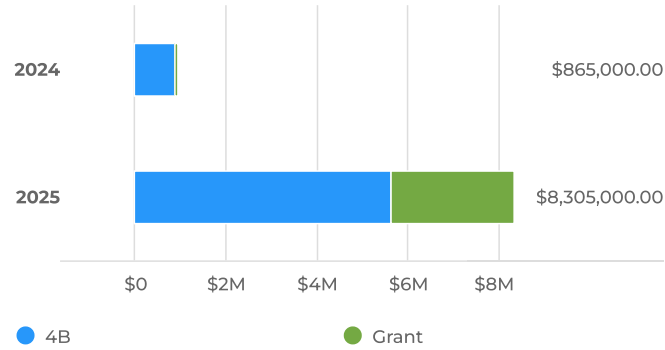


Capital Cost Breakdown				
Capital Cost	To Date	FY2024	FY2025	Total
Design	\$75,000	\$365,000	\$50,000	\$490,000
Construction			\$6,455,000	\$6,455,000
Row Aquisition		\$500,000		\$500,000
Contingency			\$1,800,000	\$1,800,000
Total	\$75,000	\$865,000	\$8,305,000	\$9,245,000

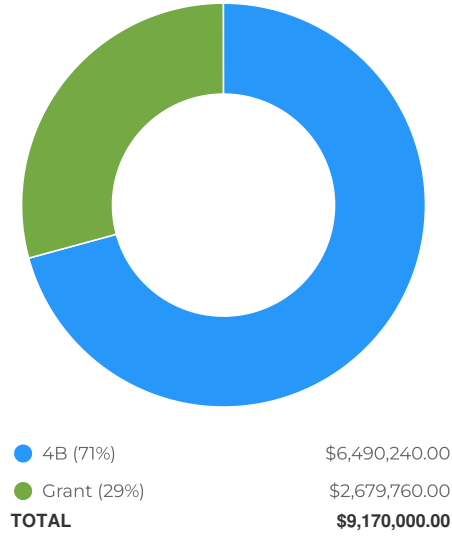
Funding Sources

FY2024 Budget **\$865,000** Total Budget (all years) **\$9.17M** Project Total **\$9.17M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Grant		\$2,679,760	\$2,679,760
4B	\$865,000	\$5,625,240	\$6,490,240
Total	\$865,000	\$8,305,000	\$9,170,000

Financial Way

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Est. Start Date	03/01/2022
Est. Completion Date	05/31/2022
Department	Public Works
Type	Capital Improvement
Project Number	TR

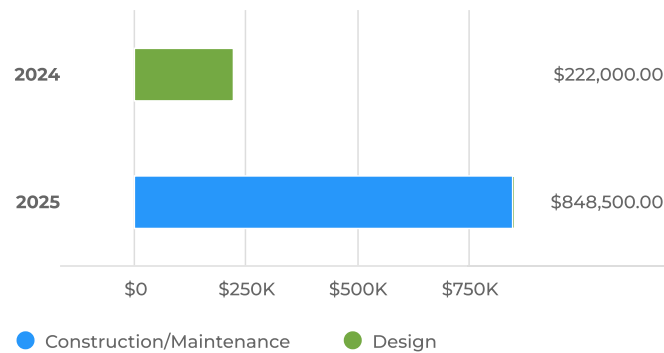
Description

This project is for the design and construction of an extension of Jackson Street to the east.

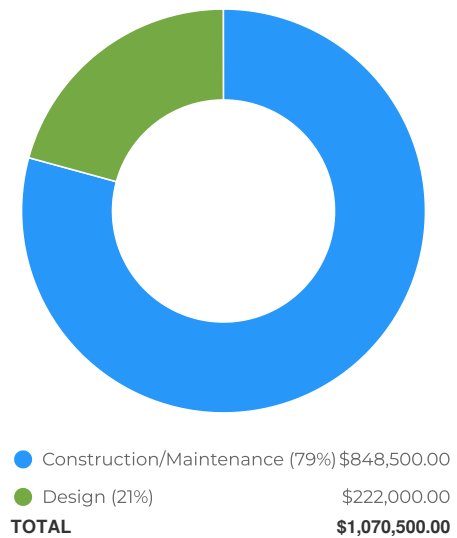
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$222,000	\$1.071M	\$1.071M

Capital Cost by Year



Capital Cost for Budgeted Years



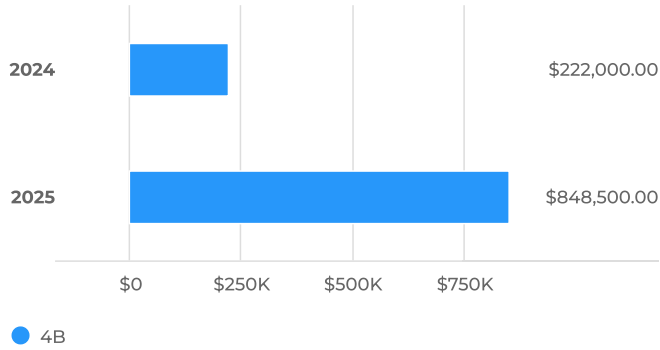
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$222,000		\$222,000
Construction/Maintenance		\$848,500	\$848,500
Total	\$222,000	\$848,500	\$1,070,500

Funding Sources

FY2024 Budget **\$222,000** Total Budget (all years) **\$1.071M** Project Total **\$1.071M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
4B	\$222,000	\$848,500	\$1,070,500
Total	\$222,000	\$848,500	\$1,070,500

Gills Branch Flood Mitigation Improvements

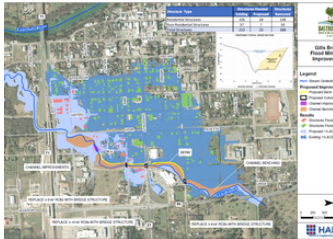
Overview

Request Owner	Tracy Waldron
Est. Start Date	12/01/2023
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

This project consists, but not limited to, land acquisition, channel improvements, culvert improvements, utilities relocation and creating a series of short berms along the west creek bank to reduce flow from leaving the creek. The proposed improvements are phased beginning downstream to upstream along Gills Branch to prevent adverse impacts.

Images



Gills Branch Flood Improvements
- exhibit

History

The Memorial Day flood of 2015 resulted in extensive property flooding and significant flooding in the historic Bastrop downtown area. During the Memorial Day floods, Gills Branch overtopped its banks just south of State Highway (SH) 95 allowing water to flow westward the downtown area, overtopping the railroad, and continuing to flow towards the Colorado River. As a result, the City has conducted hydrologic and hydraulic studies to better define the Gills Branch overflow and resulting flooding to develop a feasible solution to minimize overland flooding in the future.

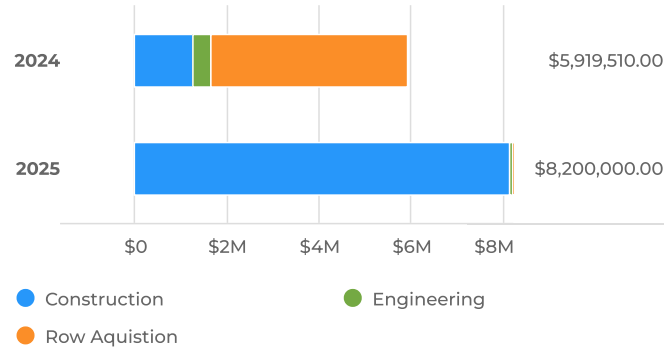
Capital Cost

FY2024 Budget
\$5,919,510

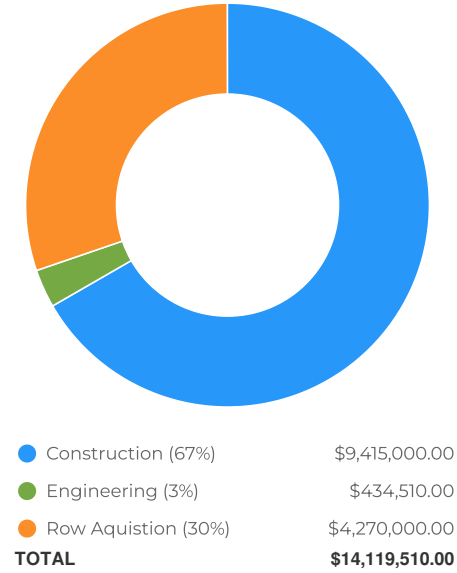
Total Budget (all years)
\$14.12M

Project Total
\$14.12M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Engineering	\$384,510	\$50,000	\$434,510
Construction	\$1,265,000	\$8,150,000	\$9,415,000
Row Acquisition	\$4,270,000		\$4,270,000
Total	\$5,919,510	\$8,200,000	\$14,119,510

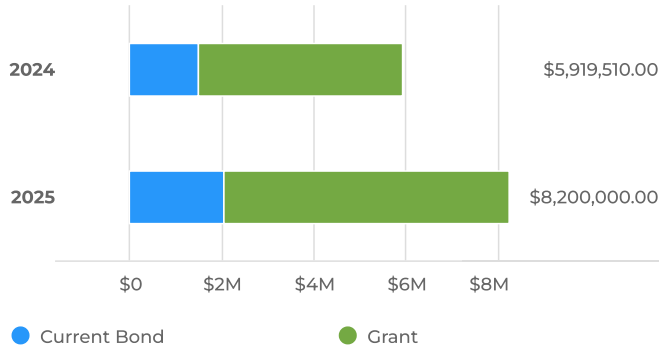
Funding Sources

FY2024 Budget
\$5,919,510

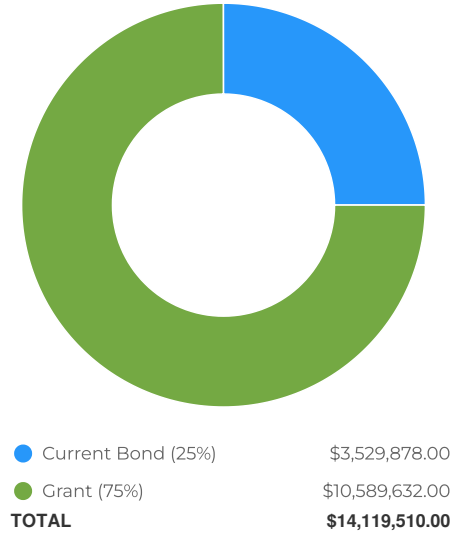
Total Budget (all years)
\$14.12M

Project Total
\$14.12M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Grant	\$4,439,632	\$6,150,000	\$10,589,632
Current Bond	\$1,479,878	\$2,050,000	\$3,529,878
Total	\$5,919,510	\$8,200,000	\$14,119,510

Intersection Improvements

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Est. Start Date	01/01/2024
Est. Completion Date	09/30/2024
Department	Public Works
Request Groups	CIP
Type	Capital Improvement
Project Number	TR22XX

Description

A preliminary assessment has been completed. The cost for engineering the recommendations is included. We have estimated a construction cost, assuming that 50% of it could be covered by development and/or transportation impact fees. Once the engineering is complete, we will have a better construction cost estimate.

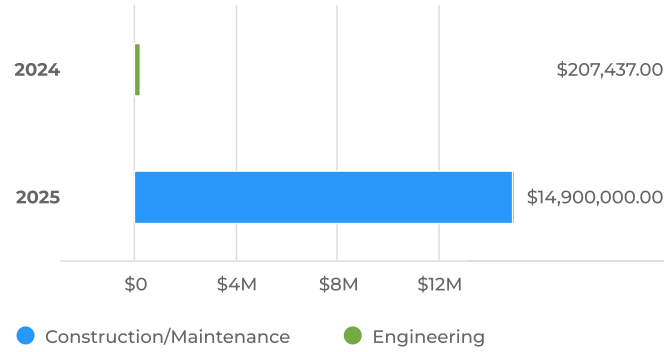
Capital Cost

FY2024 Budget
\$207,437

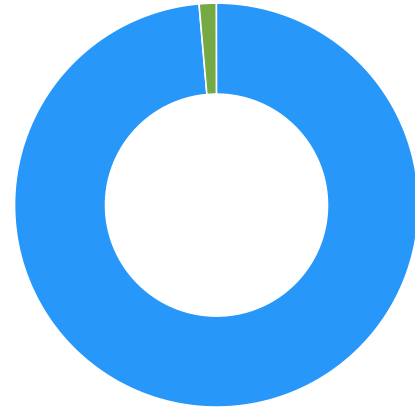
Total Budget (all years)
\$15.107M

Project Total
\$15.107M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (99%) \$14,900,000.00
● Engineering (1%) \$207,437.00
TOTAL \$15,107,437.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Engineering	\$207,437		\$207,437
Construction/Maintenance		\$14,900,000	\$14,900,000
Total	\$207,437	\$14,900,000	\$15,107,437

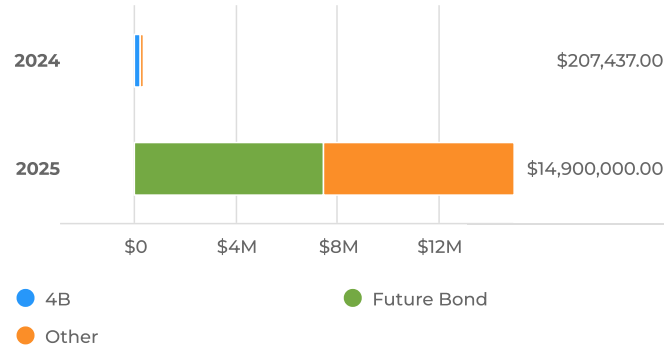
Funding Sources

FY2024 Budget
\$207,437

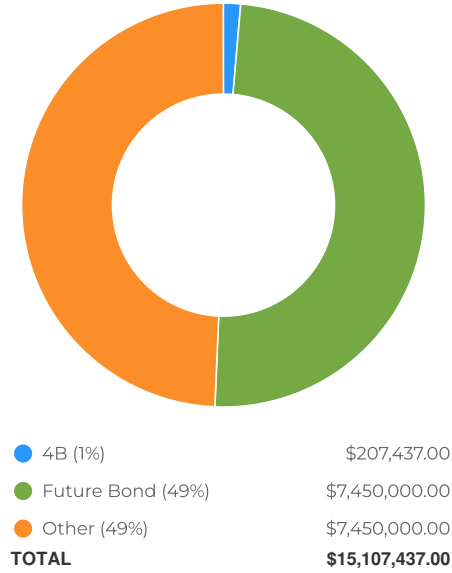
Total Budget (all years)
\$15.107M

Project Total
\$15.107M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Future Bond		\$7,450,000	\$7,450,000
4B	\$207,437		\$207,437
Other		\$7,450,000	\$7,450,000
Total	\$207,437	\$14,900,000	\$15,107,437

Jackson St. Extension

Overview

Request Owner	Tracy Waldron
Est. Start Date	07/01/2022
Est. Completion Date	12/31/2025
Department	Public Works
Type	Capital Improvement
Project Number	TR

Description

This project is a development of the southern portion of Bastrop Business and Industrial Park which extends Jackson St. to connect to Technology Drive.

Details

Type of Project	New Construction
-----------------	------------------

Benefit to Community

Manage Growth, Economic Vitality

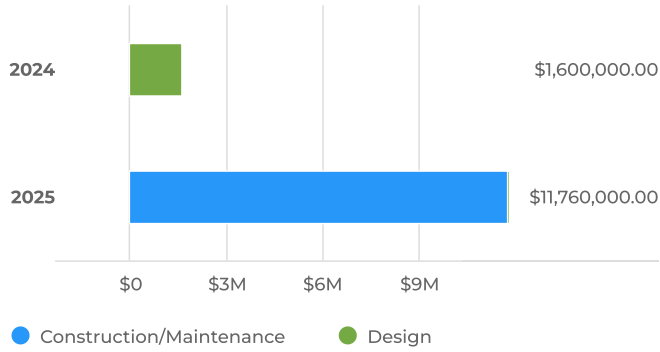
Capital Cost

FY2024 Budget
\$1,600,000

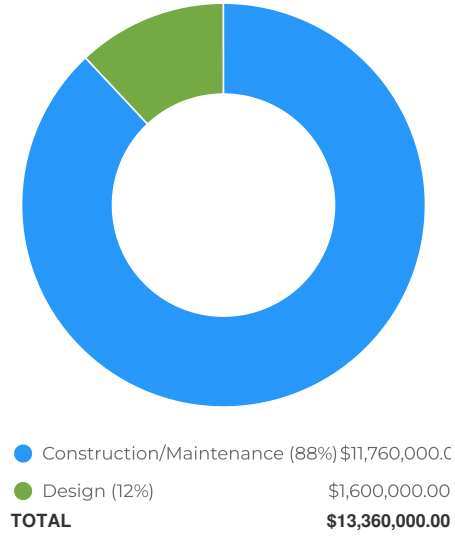
Total Budget (all years)
\$13.36M

Project Total
\$13.36M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Design	\$1,600,000		\$1,600,000
Construction/Maintenance		\$11,760,000	\$11,760,000
Total	\$1,600,000	\$11,760,000	\$13,360,000

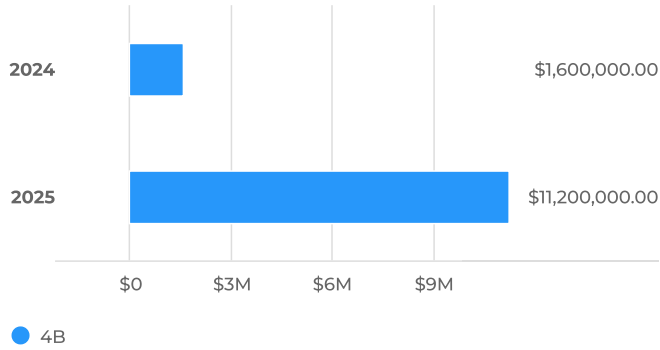
Funding Sources

FY2024 Budget
\$1,600,000

Total Budget (all years)
\$12.8M

Project Total
\$12.8M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
4B	\$1,600,000	\$11,200,000	\$12,800,000
Total	\$1,600,000	\$11,200,000	\$12,800,000

Old Iron Bridge Rehabilitation

Overview

Request Owner	Tracy Waldron
Est. Start Date	02/20/2023
Est. Completion Date	07/26/2027
Department	Public Works
Type	Other

Description

To rehabilitate the Old iron Bridge to be used as a deck park with unrestricted pedestrian access.

History

In FY2019, the City Council approved a study of the Iconic Old Iron Bridge to assess the structural integrity of the bridge. This study came back with a report that indicated significant deterioration of the structural components. The city was presented with several options, from pedestrian-only programming to full demolition of the bridge. There was City Council consensus on option 2, which was to restore the structure to be re-purposed as a deck park with unrestricted pedestrian access. This project has been submitted for grant funding through Texas Department of Transportation TA funding with an application pending. The City has also submitted an application for Rebuilding America's Infrastructure with Sustainability and Equity (RAISE) grant funding to rehabilitate and reopen the historic bridge as a pedestrian/bicycle facility and deck park, but was not awarded the grant.

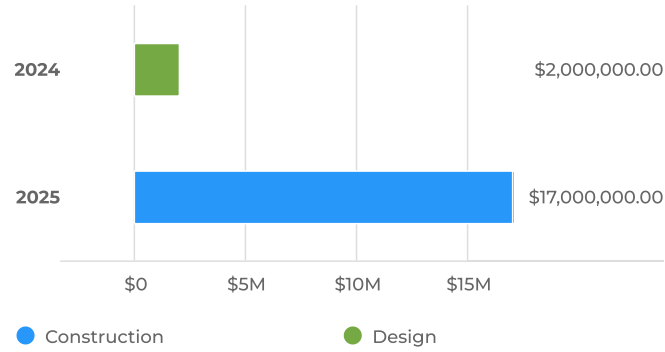
Capital Cost

FY2024 Budget
\$2,000,000

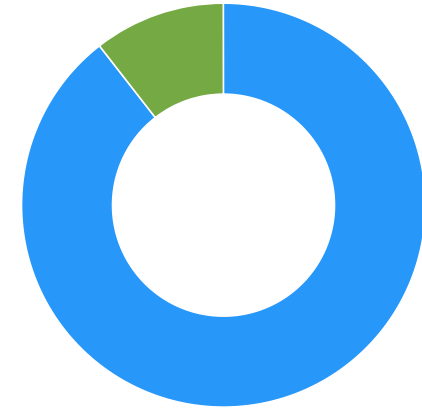
Total Budget (all years)
\$19M

Project Total
\$19M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (89%)	\$17,000,000.00
● Design (11%)	\$2,000,000.00
TOTAL	\$19,000,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$2,000,000		\$2,000,000
Construction		\$17,000,000	\$17,000,000
Total	\$2,000,000	\$17,000,000	\$19,000,000

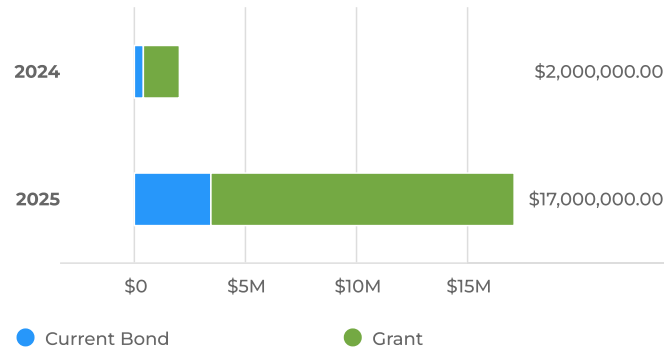
Funding Sources

FY2024 Budget
\$2,000,000

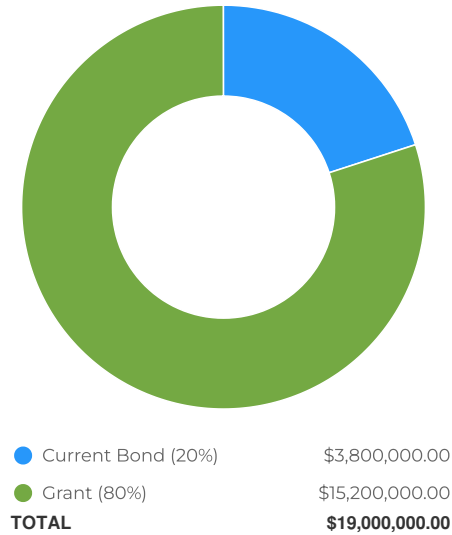
Total Budget (all years)
\$19M

Project Total
\$19M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Grant	\$1,600,000	\$13,600,000	\$15,200,000
Current Bond	\$400,000	\$3,400,000	\$3,800,000
Total	\$2,000,000	\$17,000,000	\$19,000,000

Park Improvements - Shade and Playscape Structures

Overview

Request Owner	Tracy Waldron
Est. Start Date	10/01/2021
Est. Completion Date	09/30/2026
Department	Public Works
Type	Other

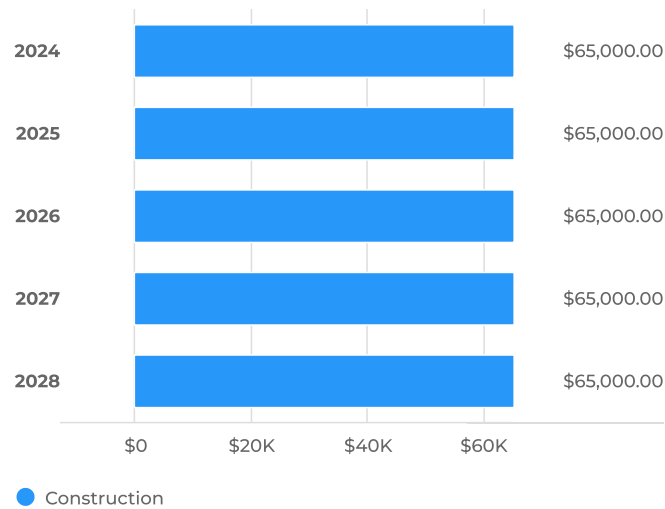
Description

Program to replace aging equipment.

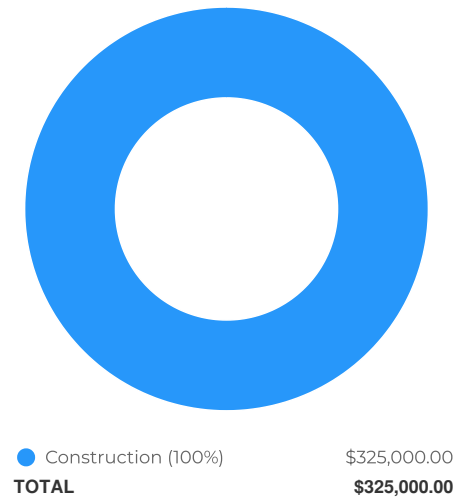
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$65,000	\$325K	\$325K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000

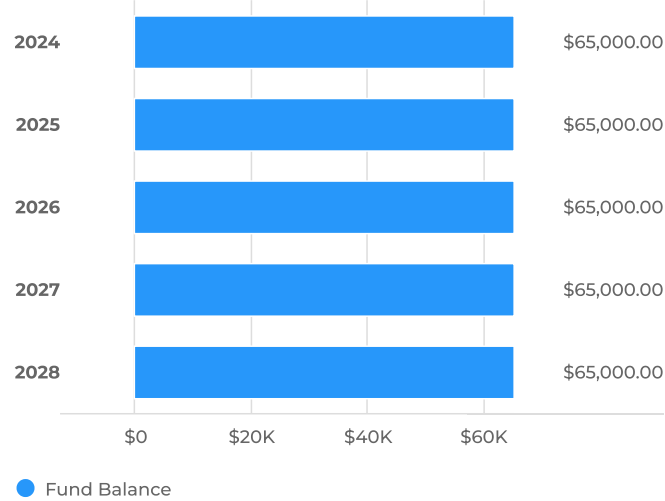
Funding Sources

FY2024 Budget
\$65,000

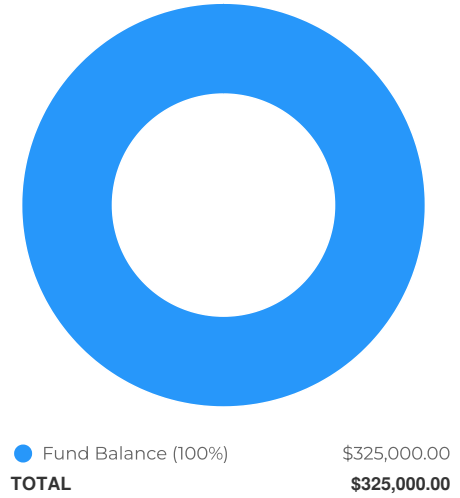
Total Budget (all years)
\$325K

Project Total
\$325K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fund Balance	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000

Quiet Zone

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Department	Public Works
Type	Capital Improvement
Project Number	TR22XX

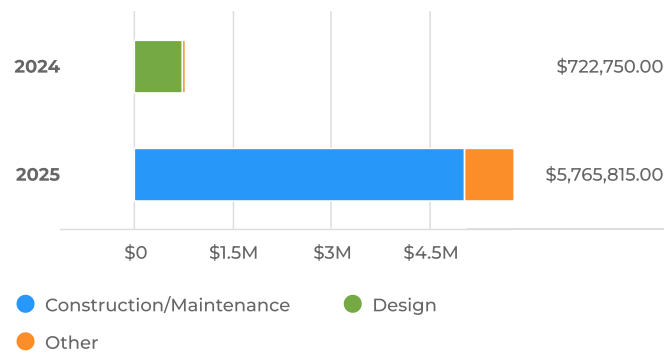
Description

We have received draft recommendations, which City staff are reviewing. The amounts are based on estimates provided by the engineer.

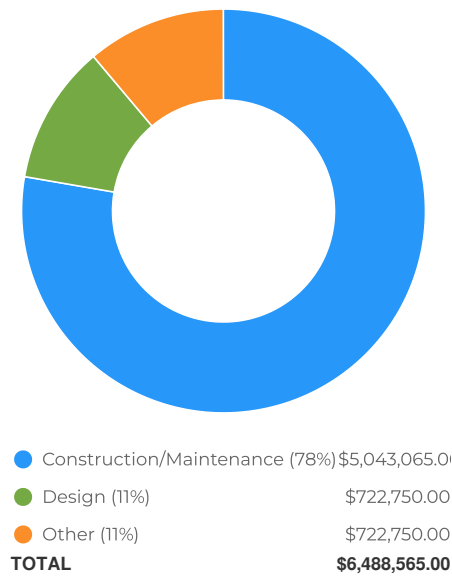
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$722,750	\$6.489M	\$6.489M

Capital Cost by Year



Capital Cost for Budgeted Years



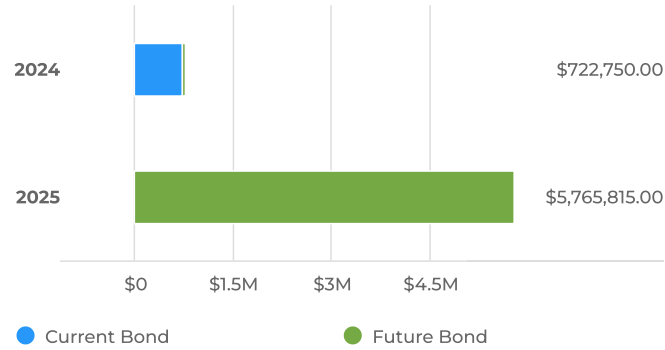
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$722,750		\$722,750
Construction/Maintenance		\$5,043,065	\$5,043,065
Other		\$722,750	\$722,750
Total	\$722,750	\$5,765,815	\$6,488,565

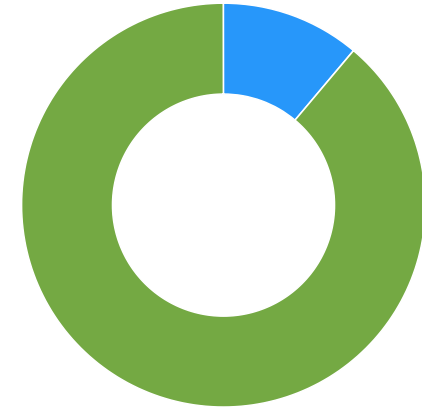
Funding Sources

FY2024 Budget **\$722,750** Total Budget (all years) **\$6.489M** Project Total **\$6.489M**

Funding Sources by Year



Funding Sources for Budgeted Years



● Current Bond (11%) \$722,750.00
 ● Future Bond (89%) \$5,765,815.00
TOTAL **\$6,488,565.00**

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Future Bond		\$5,765,815	\$5,765,815
Current Bond	\$722,750		\$722,750
Total	\$722,750	\$5,765,815	\$6,488,565

Riverbank Stabilization

Overview

Request Owner	Tracy Waldron
Est. Start Date	01/01/2023
Est. Completion Date	07/31/2024
Department	Public Works
Type	Other

Description

This project will include design and construction phases to address the erosion issues on park land, including area affecting the Old Iron Bridge. The limits of work include from Bob Bryant park, through Fisherman's Park until Hwy 71 (north side).

Images



Riverbank Stabilization - work limits

History

The Colorado River is exhibiting bank erosion at certain locations, which is aggravated everytime there is a heavy rain event. The purpose of this project is to promote bank stabilization and protect against future erosion and degradation, which is affecting park land.

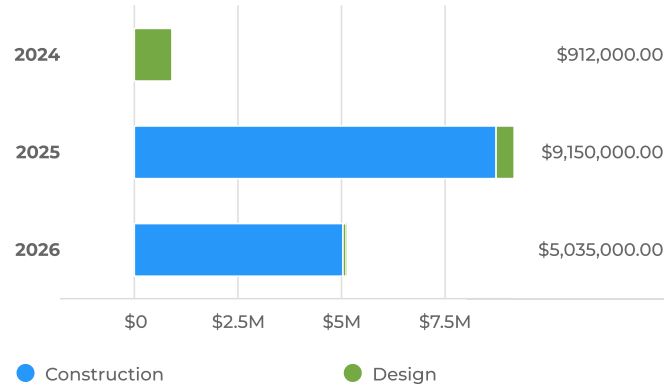
Capital Cost

FY2024 Budget
\$912,000

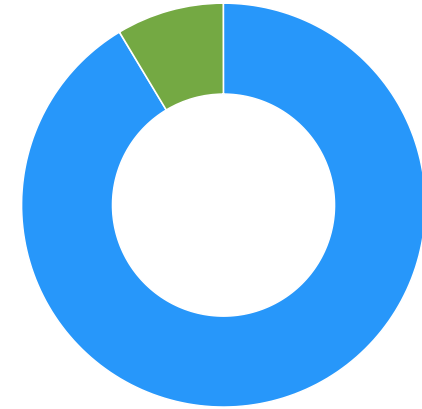
Total Budget (all years)
\$15.097M

Project Total
\$15.097M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (91%) \$13,795,000.00
● Design (9%) \$1,302,000.00
TOTAL **\$15,097,000.00**

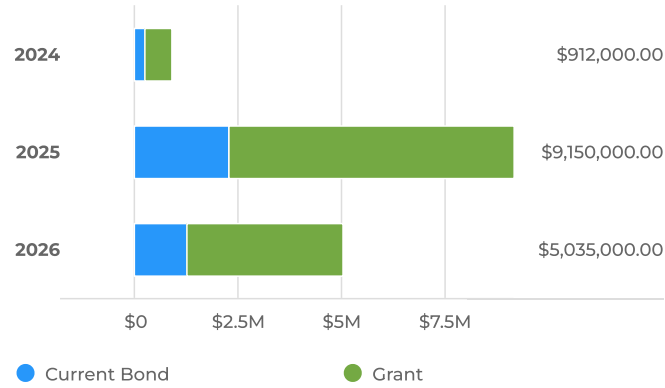
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	Total
Design	\$0	\$912,000	\$390,000		\$1,302,000
Construction			\$8,760,000	\$5,035,000	\$13,795,000
Total	\$0	\$912,000	\$9,150,000	\$5,035,000	\$15,097,000

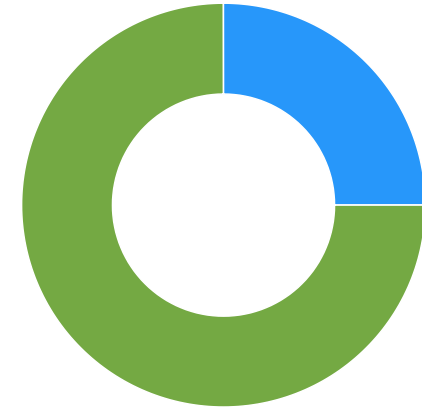
Funding Sources

FY2024 Budget **\$912,000** Total Budget (all years) **\$15.097M** Project Total **\$15.097M**

Funding Sources by Year



Funding Sources for Budgeted Years



● Current Bond (25%) \$3,774,250.00
● Grant (75%) \$11,322,750.00
TOTAL **\$15,097,000.00**

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	Total
Grant	\$684,000	\$6,862,500	\$3,776,250	\$11,322,750
Current Bond	\$228,000	\$2,287,500	\$1,258,750	\$3,774,250
Total	\$912,000	\$9,150,000	\$5,035,000	\$15,097,000

South St to Lovers Lane Improvements

Overview

Request Owner	Tracy Waldron
Est. Start Date	07/01/2023
Est. Completion Date	05/31/2026
Department	Public Works
Type	Capital Improvement
Project Number	TR22XX

Description

This project consists of extending South Street to Lovers Lane. The Engineer will do a preliminary engineering and provide recommendations on road alignment, permitting, land/ROW acquisition necessary, etc.

Details

Type of Project	New Construction
-----------------	------------------

Benefit to Community

Manage Growth

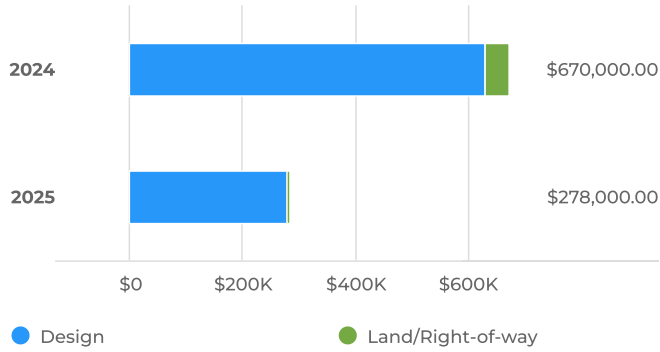
Additional description and history

This project, once completed, will provide another connection to HWY71 and 95, to residents in Tahitian, and also businesses at the Business Park and its vicinity.

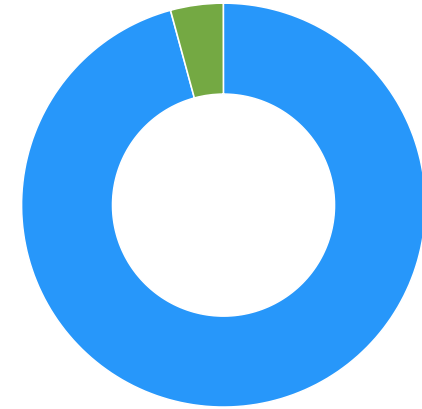
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$150,000	\$670,000	\$948K	\$1.098M

Capital Cost by Year



Capital Cost for Budgeted Years



● Design (96%)	\$908,000.00
● Land/Right-of-way (4%)	\$40,000.00
TOTAL	\$948,000.00

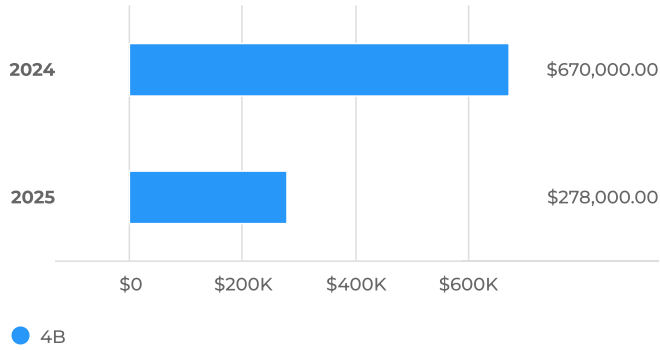
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	Total
Design	\$150,000	\$630,000	\$278,000	\$1,058,000
Land/Right-of-way		\$40,000		\$40,000
Total	\$150,000	\$670,000	\$278,000	\$1,098,000

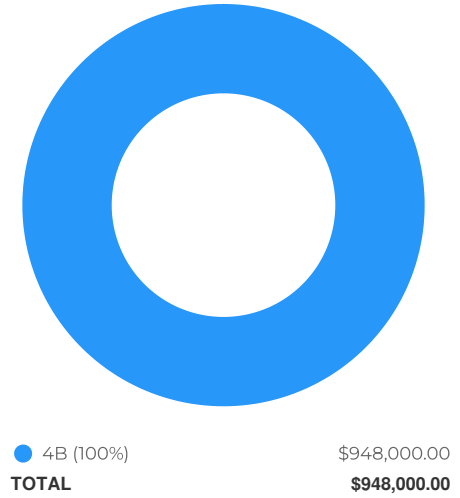
Funding Sources

Total To Date **\$150,000**
 FY2024 Budget **\$670,000**
 Total Budget (all years) **\$948K**
 Project Total **\$1.098M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	Total
4B	\$150,000	\$670,000	\$278,000	\$1,098,000
Total	\$150,000	\$670,000	\$278,000	\$1,098,000

Street Reconstruction Program

Overview

Request Owner	Tracy Waldron
Est. Start Date	10/16/2023
Est. Completion Date	11/18/2024
Department	Public Works
Type	Capital Improvement
Project Number	TR-23XX

Description

This program consists in complete reconstruction of the streets and will be a CIP project outside the Street Maintenance Program or the Street Rehabilitation Program. The projects might include improvements to water, wastewater, drainage, sidewalks, as necessary. This is a bi-annual program: it will be designed in one year, and constructed the next. No estimates at this time.

Details

Type of Project	Other improvement
-----------------	-------------------

Benefit to Community

Community Safety

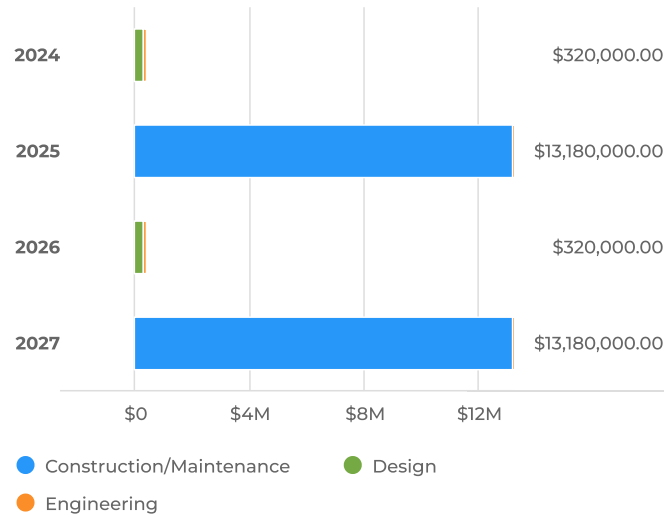
Capital Cost

FY2024 Budget
\$320,000

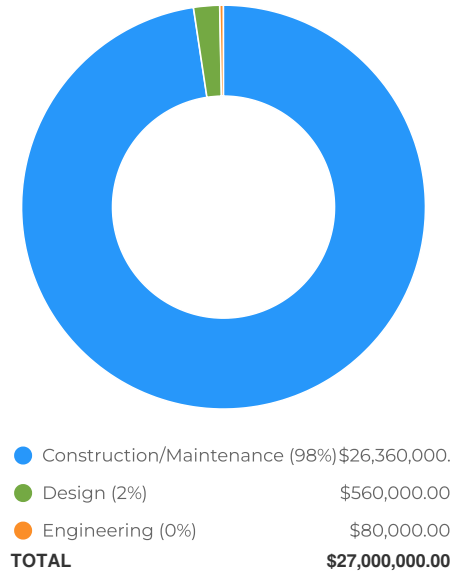
Total Budget (all years)
\$27M

Project Total
\$27M

Capital Cost by Year



Capital Cost for Budgeted Years



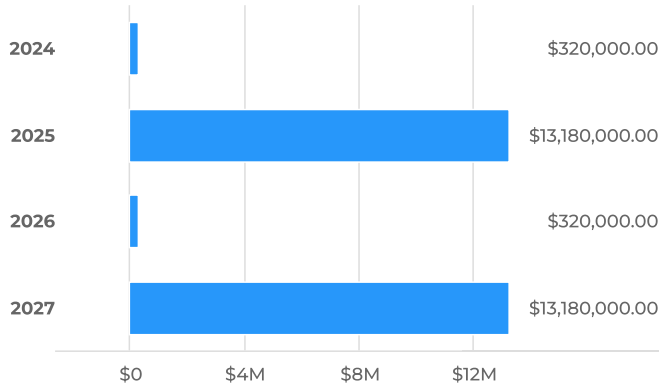
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	Total
Design	\$280,000		\$280,000		\$560,000
Engineering	\$40,000		\$40,000		\$80,000
Construction/Maintenance		\$13,180,000		\$13,180,000	\$26,360,000
Total	\$320,000	\$13,180,000	\$320,000	\$13,180,000	\$27,000,000

Funding Sources

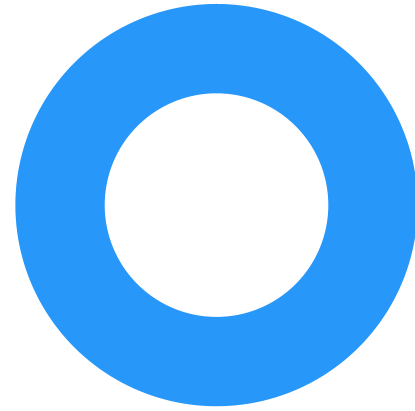
FY2024 Budget **\$320,000** Total Budget (all years) **\$27M** Project Total **\$27M**

Funding Sources by Year



● Future Bond

Funding Sources for Budgeted Years



● Future Bond (100%) \$27,000,000.00
TOTAL **\$27,000,000.00**

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
Future Bond	\$320,000	\$13,180,000	\$320,000	\$13,180,000	\$27,000,000
Total	\$320,000	\$13,180,000	\$320,000	\$13,180,000	\$27,000,000

Street Rehabilitation Program

Overview

Request Owner	Tracy Waldron
Est. Start Date	02/01/2023
Est. Completion Date	09/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	TX-23XX

Description

This program is to rehab the streets that are in good condition based on the PCI results and extend the streets' useful life. This will be a bi-annual program: design in one year, and construct the next. The streets identified for rehabilitation next fiscal year include segments of : Farm, Linden and Water Street.

Details

Type of Project	Other improvement
-----------------	-------------------

Benefit to Community

Community Safety

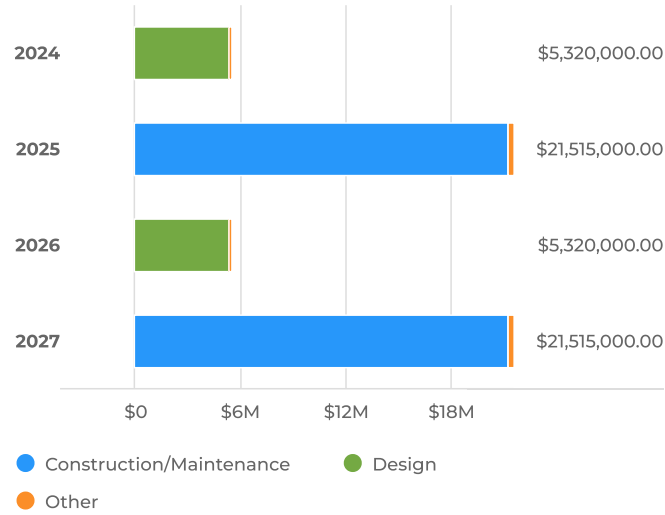
Additional description and history

The City performed a pavement condition index (PCI) study in FY22. The PCI is a numerical index between 0 to 100, which is used to indicate the general condition of the pavement section. The City, like many other municipalities use the PCI to measure the condition of their roads. The information collected from the PCI study is used to create a multi-year street maintenance and/or rehabilitation program to maintain and extend the useful life of the streets.

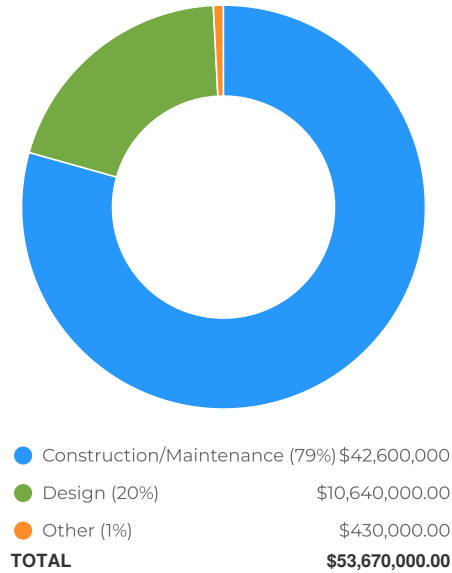
Capital Cost

Total To Date **\$43,315**
 FY2024 Budget **\$5,320,000**
 Total Budget (all years) **\$53.67M**
 Project Total **\$53.713M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	Total
Planning	\$43,315					\$43,315
Design		\$5,320,000		\$5,320,000		\$10,640,000
Construction/Maintenance			\$21,300,000		\$21,300,000	\$42,600,000
Other			\$215,000		\$215,000	\$430,000
Total	\$43,315	\$5,320,000	\$21,515,000	\$5,320,000	\$21,515,000	\$53,713,315

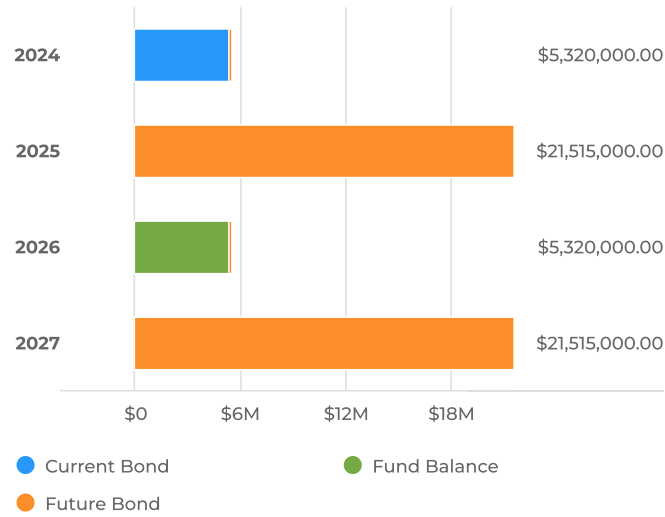
Funding Sources

FY2024 Budget
\$5,320,000

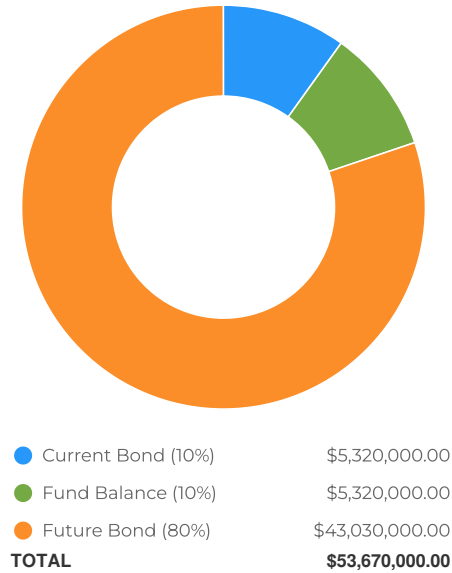
Total Budget (all years)
\$53.67M

Project Total
\$53.67M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
Fund Balance			\$5,320,000		\$5,320,000
Future Bond		\$21,515,000		\$21,515,000	\$43,030,000
Current Bond	\$5,320,000				\$5,320,000
Total	\$5,320,000	\$21,515,000	\$5,320,000	\$21,515,000	\$53,670,000

RECREATION REQUESTS

Bastrop Recreation Center

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Department	Recreation
Request Groups	CIP
Type	Capital Improvement
Project Number	MU-XXXX

Description

This project consists of finding a location for a new recreation center, land acquisition, and designing and building of the recreation center. No costs have been developed.

Additional description and history

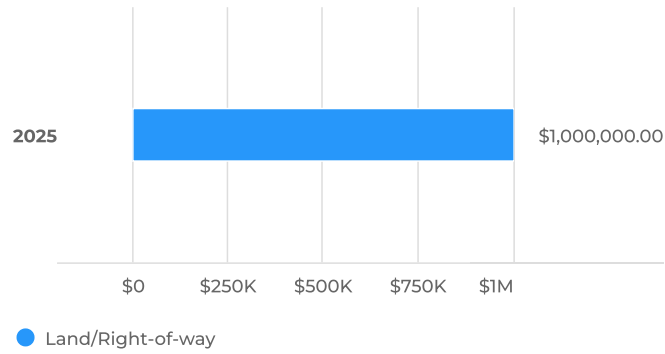
According to the current study of the Parks and Recreation Master Plan, which is still in progress, a recreation center with a pool as part of the facility was the top selection on the survey developed in 2023 that included City and ETJ residents.

Capital Cost

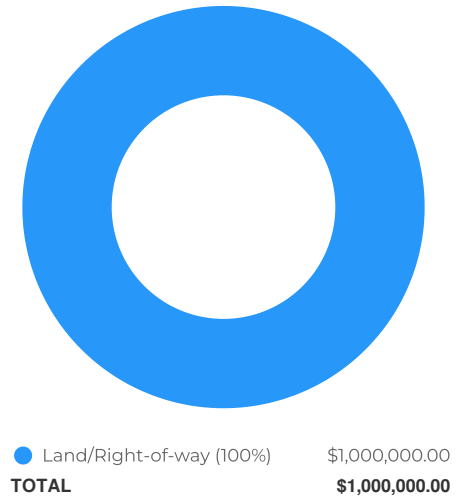
Total Budget (all years)
\$1M

Project Total
\$1M

Capital Cost by Year



Capital Cost for Budgeted Years



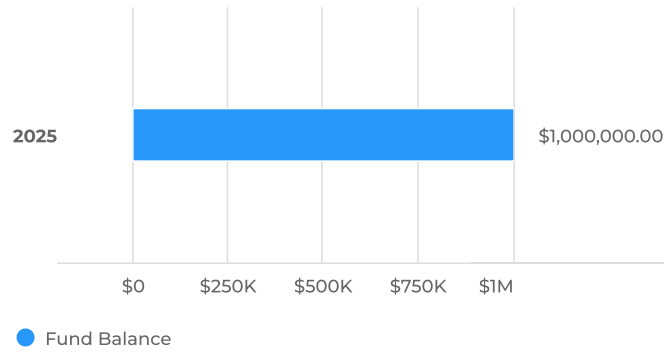
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Land/Right-of-way	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

Funding Sources

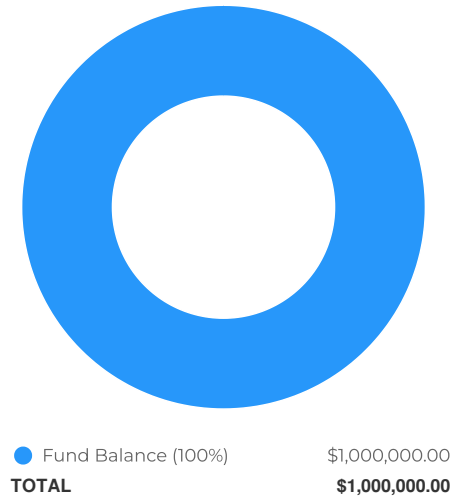
Total Budget (all years)
\$1M

Project Total
\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Fund Balance	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

WASTEWATER CIF REQUESTS

Manhole Replacements

Overview

Request Owner	Tracy Waldron
Est. Start Date	01/02/2023
Est. Completion Date	04/01/2023
Department	Wastewater CIF
Type	Capital Improvement

Description

Replacement of nine wastewater manholes, totaling approximately 115 vertical feet. Split funding between FY 2023 and FY 2024.

Focus Area:

Community safety

Scope:

Upon funding, City staff will develop and publish a Request for Proposal for the replacement of nine wastewater manholes. The scope will be intended to be 'turnkey', and will include all labor and materials for the excavation, removal/disposal of waste, installation, backfill, and testing of the new manholes. An alternate bid item will be listed to coat the new manholes with epoxy resin to extend their service life.

Justification:

The manholes associated with this project collect the wastewater flow from Mauna Loa Lift Station, which obtains the majority of its inflow from WCID #2/Tahitian Village. The close proximity of the manholes to the lift station has caused the manholes to deteriorate, posing increased risks of structural failure, infiltration, inflow, and exfiltration.

Project Goals & Objectives:

Preservation of public health and safety, environmental stewardship, and a reduction of inflow/infiltration to the wastewater collection and treatment systems.

Images



Project Map

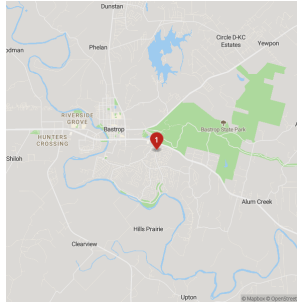


Existing Manhole Example

Details

Type of Project Improvement

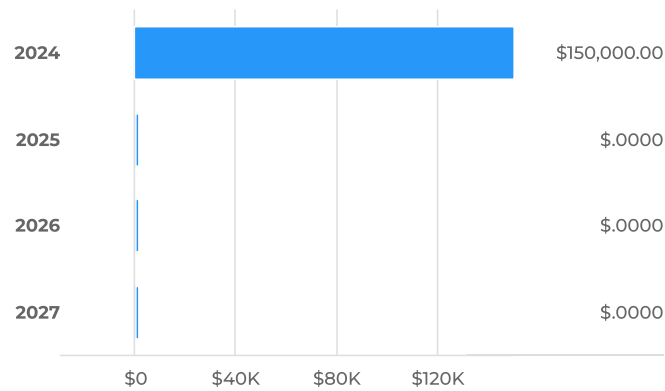
Location



Capital Cost

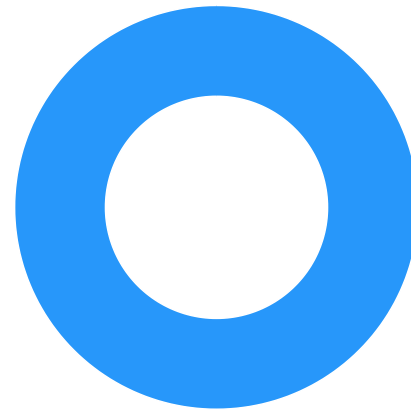
FY2024 Budget **\$150,000** Total Budget (all years) **\$150K** Project Total **\$150K**

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



● Other (100%)

\$150,000.00

TOTAL

\$150,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	Total
Other	\$150,000	\$0	\$0	\$0	\$150,000
Total	\$150,000	\$0	\$0	\$0	\$150,000

Funding Sources

FY2024 Budget

\$150,000

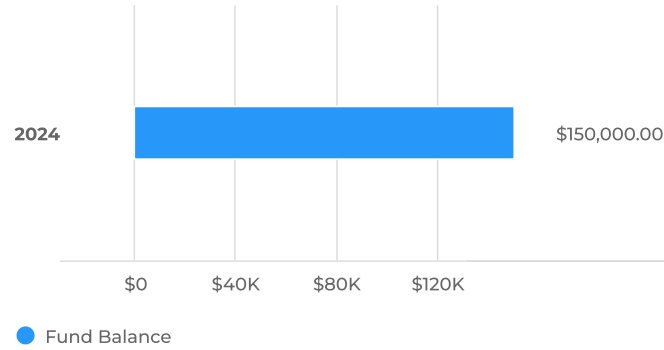
Total Budget (all years)

\$150K

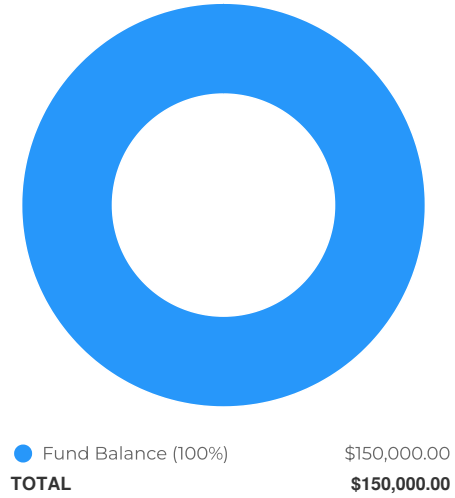
Project Total

\$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Fund Balance	\$150,000	\$150,000
Total	\$150,000	\$150,000

WWTP#3 - Phase II

Overview

Request Owner	Tracy Waldron
Est. Start Date	03/01/2023
Est. Completion Date	04/01/2027
Department	Wastewater CIF
Type	Capital Improvement
Project Number	WW24XX

Description

This project consists of expansion of the existing WWTP#3. This project has started with a PER that will determine the expansion capacity needed to accommodate growth.

Details

Type of Project	New Construction
-----------------	------------------

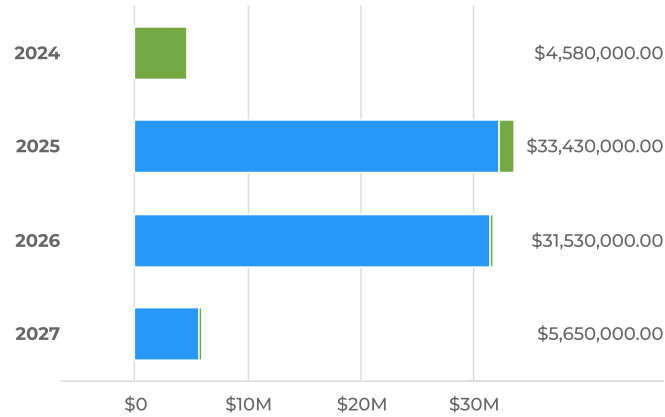
Additional description and history

The existing WWTP#3 Phase I is being constructed with a permitted average daily discharge of 2MGD. Chapter 217 of the Texas Administrative code requires the design for a new WWTP to begin when the existing plant reaches 75% of capacity, and construction of a new plant to begin at 90% of existing plant capacity. Based upon review of the plant's current wastewater flows, projected growth within the CCity and within the City's wastewater CCN, it is anticipated that the WWTP#3 could exceed the 75% regulatory design threshold by 2024.

Capital Cost

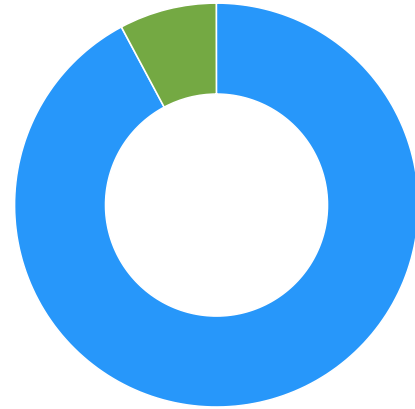
Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$371,118	\$4,580,000	\$75.19M	\$75.561M

Capital Cost by Year



● Construction/Maintenance ● Design

Capital Cost for Budgeted Years



● Construction/Maintenance (92%) \$69,320,000.
 ● Design (8%) \$5,870,000.00
TOTAL \$75,190,000.00

Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	Total
Design	\$371,118	\$4,580,000	\$1,130,000	\$130,000	\$30,000	\$6,241,118
Construction/Maintenance			\$32,300,000	\$31,400,000	\$5,620,000	\$69,320,000
Total	\$371,118	\$4,580,000	\$33,430,000	\$31,530,000	\$5,650,000	\$75,561,118

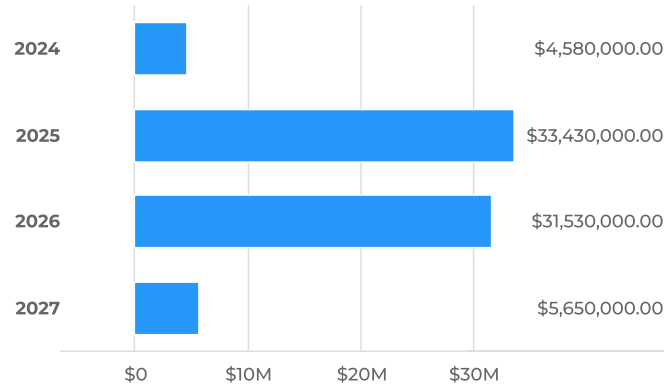
Funding Sources

FY2024 Budget
\$4,580,000

Total Budget (all years)
\$75.19M

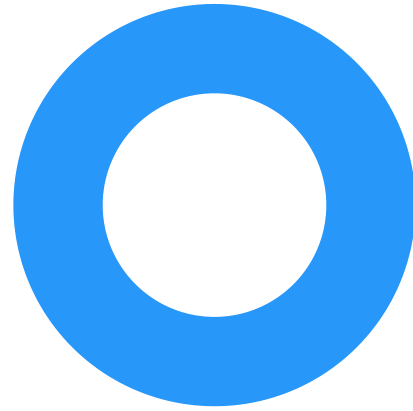
Project Total
\$75.19M

Funding Sources by Year



● Future Bond

Funding Sources for Budgeted Years



● Future Bond (100%) \$75,190,000.00
TOTAL \$75,190,000.00

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
Future Bond	\$4,580,000	\$33,430,000	\$31,530,000	\$5,650,000	\$75,190,000
Total	\$4,580,000	\$33,430,000	\$31,530,000	\$5,650,000	\$75,190,000

WATER CIF REQUESTS

1 MG Blakey Elevated Storage Tank East of FM969

Overview

Request Owner	Tracy Waldron
Est. Start Date	01/09/2023
Est. Completion Date	05/30/2025
Department	Water CIF
Type	Capital Improvement
Project Number	WA21XX

Description

This project consists of designing and constructing a new 1MG elevated storage tank east of the FM969 that will serve customers in Pressure Zone 1, once boundary change has taken place.

Details

Type of Project	New Construction
-----------------	------------------

Additional description and history

The new tank will be constructed at the southeast corner of Blakey Lane and FM 969 with an overflow elevation of 530 feet. The tank will serve customers in Pressure Zone 1, once the proposed Pressure Zone 1 boundary change has taken place.

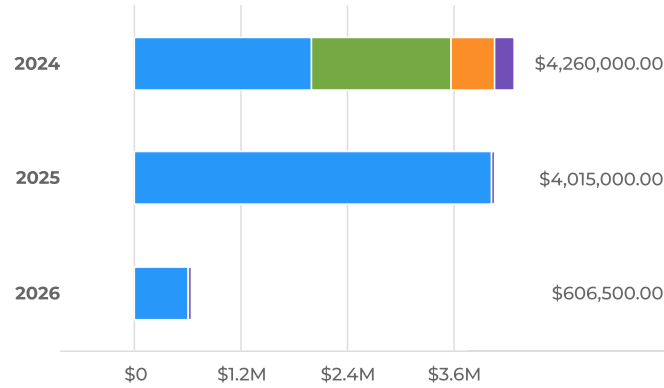
Capital Cost

FY2024 Budget
\$4,260,000

Total Budget (all years)
\$8.882M

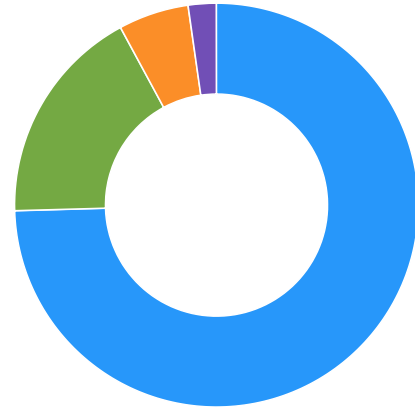
Project Total
\$8.882M

Capital Cost by Year



- Construction/Maintenance
- Design
- Land/Right-of-way
- Other

Capital Cost for Budgeted Years



- Construction/Maintenance (75%) \$6,621,500.00
- Design (18%) \$1,560,000.00
- Land/Right-of-way (6%) \$500,000.00
- Other (2%) \$200,000.00
- TOTAL \$8,881,500.00**

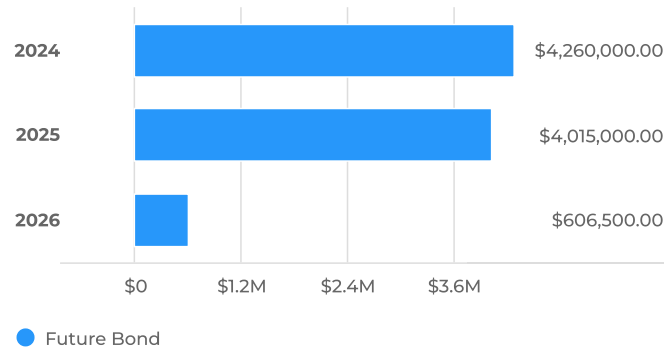
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	Total
Design	\$1,560,000			\$1,560,000
Land/Right-of-way	\$500,000			\$500,000
Construction/Maintenance	\$2,000,000	\$4,015,000	\$606,500	\$6,621,500
Other	\$200,000			\$200,000
Total	\$4,260,000	\$4,015,000	\$606,500	\$8,881,500

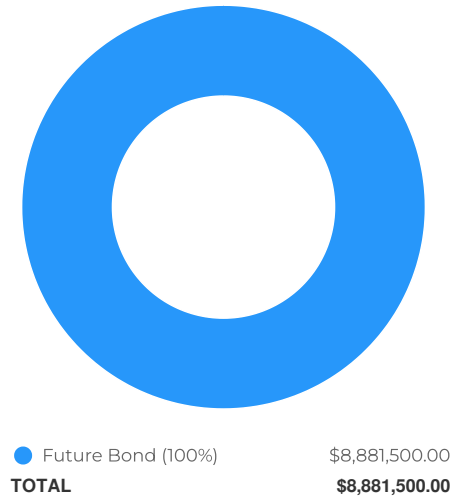
Funding Sources

FY2024 Budget **\$4,260,000** Total Budget (all years) **\$8.882M** Project Total **\$8.882M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2024	FY2025	FY2026	Total
Future Bond	\$4,260,000	\$4,015,000	\$606,500	\$8,881,500
Total	\$4,260,000	\$4,015,000	\$606,500	\$8,881,500

IMG EST - West of FM 969

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2026
Department	Water CIF
Request Groups	CIP
Type	Capital Improvement
Project Number	WA21XX

Description

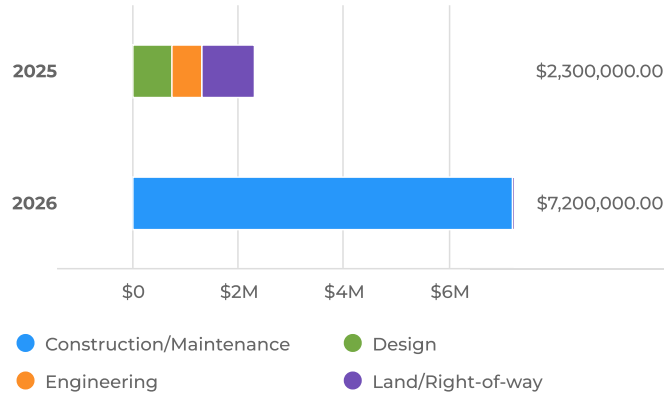
TBD

Capital Cost

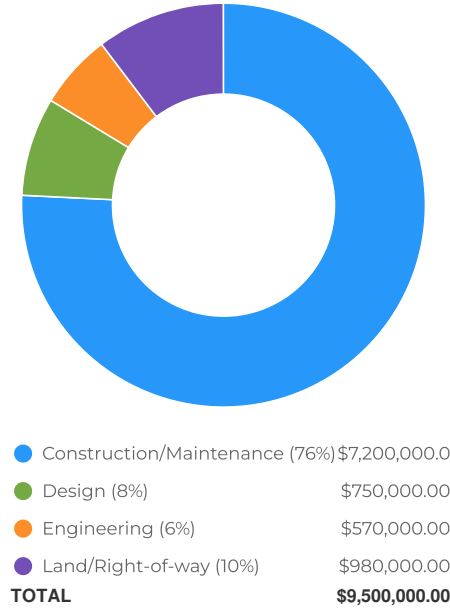
Total Budget (all years)
\$9.5M

Project Total
\$9.5M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

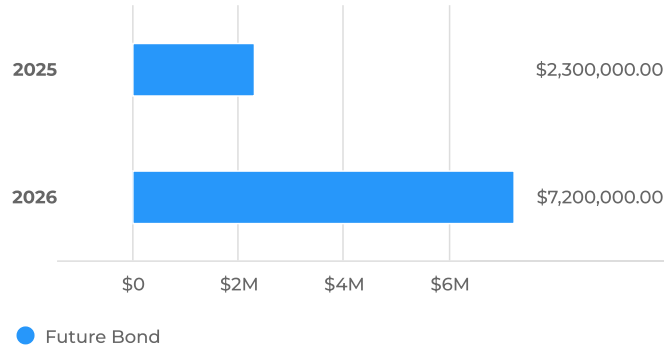
Capital Cost	FY2025	FY2026	Total
Design	\$750,000		\$750,000
Engineering	\$570,000		\$570,000
Land/Right-of-way	\$980,000		\$980,000
Construction/Maintenance		\$7,200,000	\$7,200,000
Total	\$2,300,000	\$7,200,000	\$9,500,000

Funding Sources

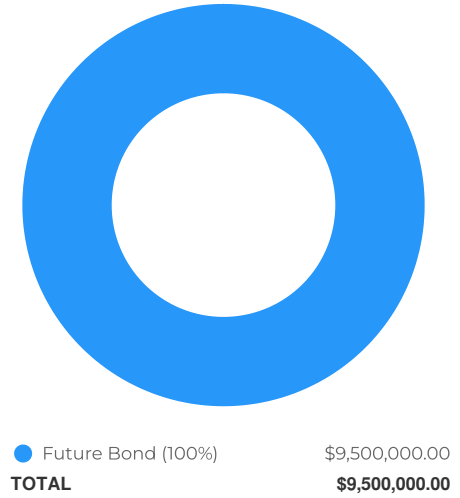
Total Budget (all years)
\$9.5M

Project Total
\$9.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Future Bond	\$2,300,000	\$7,200,000	\$9,500,000
Total	\$2,300,000	\$7,200,000	\$9,500,000

Cap Alluvial Wells at Fisherman's Park

Overview

Request Owner	Tracy Waldron
Est. Start Date	12/01/2024
Est. Completion Date	06/30/2025
Department	Water CIF
Type	Capital Improvement
Project Number	WA-

Description

Cap the wells when the Simsboro wells are in operation.

Details

Type of Project	Other improvement
-----------------	-------------------

Additional description and history

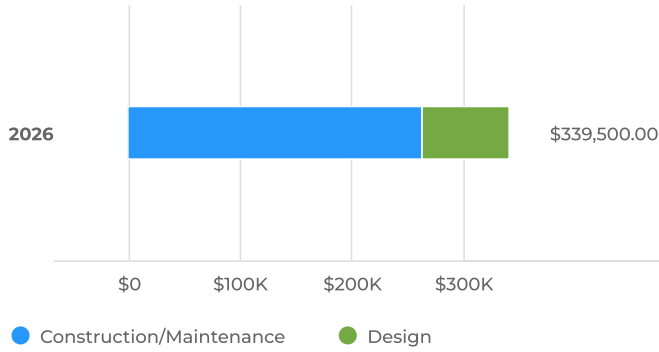
The City will need to cap the existing alluvial wells at Fisherman's Park once the new Simsboro wells are in production and plant is completed as part of a requirement from the Lost Pines Groundwater District.

Capital Cost

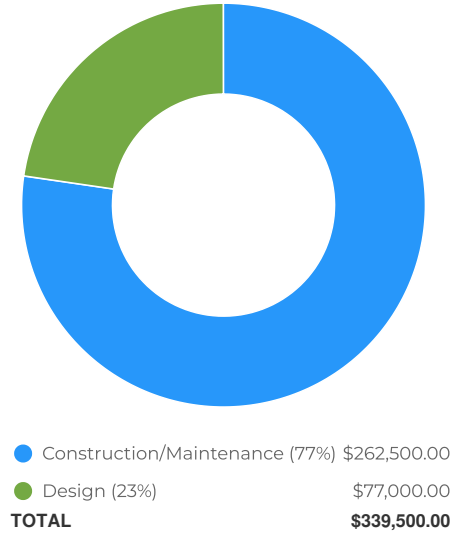
Total Budget (all years)
\$339.5K

Project Total
\$339.5K

Capital Cost by Year



Capital Cost for Budgeted Years



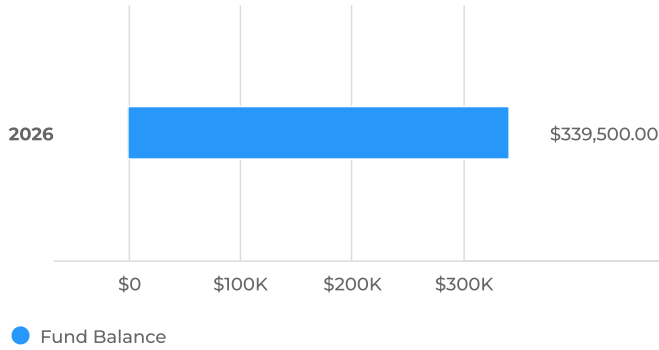
Capital Cost Breakdown		
Capital Cost	FY2026	Total
Design	\$77,000	\$77,000
Construction/Maintenance	\$262,500	\$262,500
Total	\$339,500	\$339,500

Funding Sources

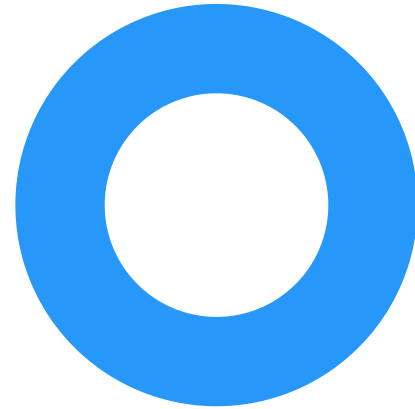
Total Budget (all years)
\$339.5K

Project Total
\$339.5K

Funding Sources by Year



Funding Sources for Budgeted Years



● Fund Balance (100%) \$339,500.00
TOTAL \$339,500.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Fund Balance	\$339,500	\$339,500
Total	\$339,500	\$339,500

Pine St Water Main Improvements

Overview

Request Owner	Tracy Waldron
Est. Start Date	01/01/2025
Est. Completion Date	12/18/2026
Department	Water CIF
Type	Other

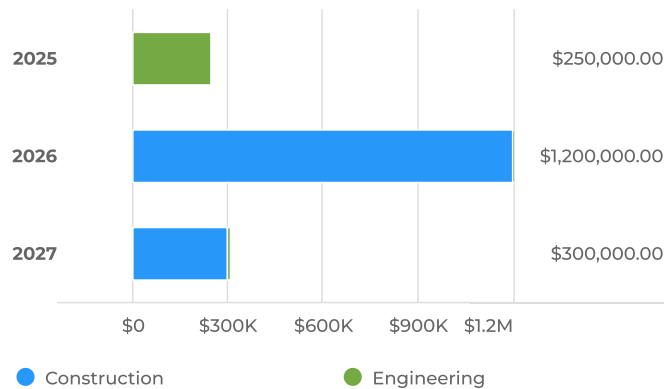
Description

Limits of work are from Pecan St. to Hwy 95. This project is a full rehabilitation to include street, drainage, sewer, water, and sidewalks. FY 2023 is for design of water line replacement.

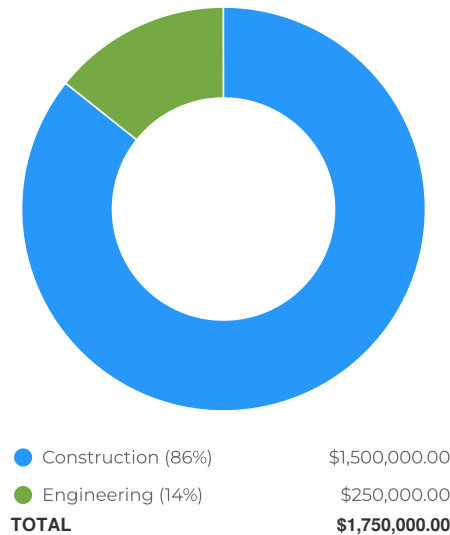
Capital Cost

Total Budget (all years)	Project Total
\$1.75M	\$1.75M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

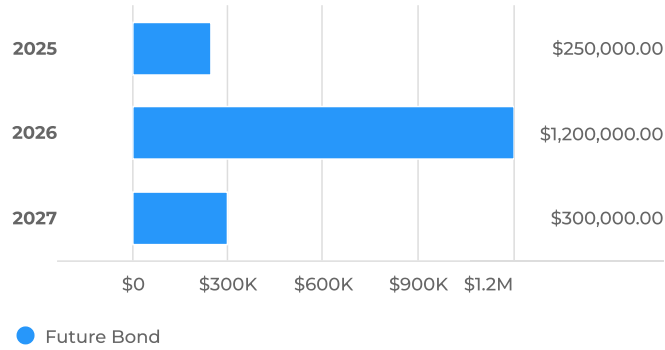
Capital Cost	FY2025	FY2026	FY2027	Total
Engineering	\$250,000			\$250,000
Construction		\$1,200,000	\$300,000	\$1,500,000
Total	\$250,000	\$1,200,000	\$300,000	\$1,750,000

Funding Sources

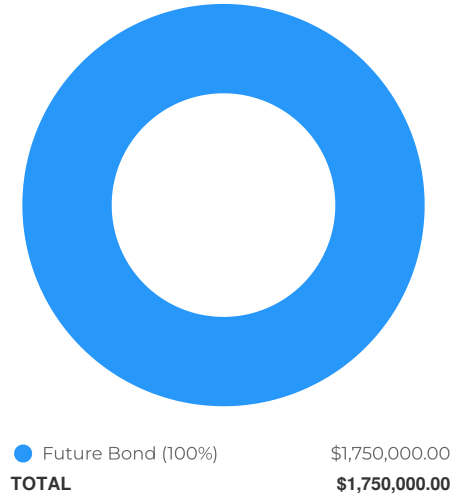
Total Budget (all years)
\$1.75M

Project Total
\$1.75M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Future Bond	\$250,000	\$1,200,000	\$300,000	\$1,750,000
Total	\$250,000	\$1,200,000	\$300,000	\$1,750,000

Riverwood Water Main Replacement - Phase II

Overview

Request Owner	Tracy Waldron
Est. Start Date	12/01/2023
Est. Completion Date	08/31/2025
Department	Water CIF
Type	Capital Improvement

Description

This project consists of replacing and upsizing approximately 3000 LF of waterlines on Riverwood Drive and Reids Bend, and its appurtenances, laterals and hydrants.

Additional description and history

The water lines in this area are in need of rehabilitation due to aging and deterioration. The city applied for a Community Development Block Grant (CDBG) grant, which was awarded in April, 2022. Because the grant will only cover a section of the work limits, the City decided to construct this project in two phases. The first phase, which includes approximately 4,000 LFT of waterlines, is currently in construction, and includes Riverwood Dr. and Al Jones. The existing water lines range from 2"-4" in size and are located in the ETJ, but are part of the city's water system. The city applied for a Community Development Block Grant (CDBG) grant for the second phase of the project in May, 2023 and is waiting for a response.

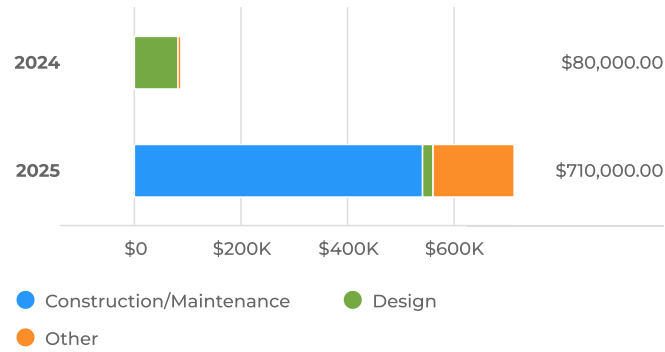
Capital Cost

FY2024 Budget
\$80,000

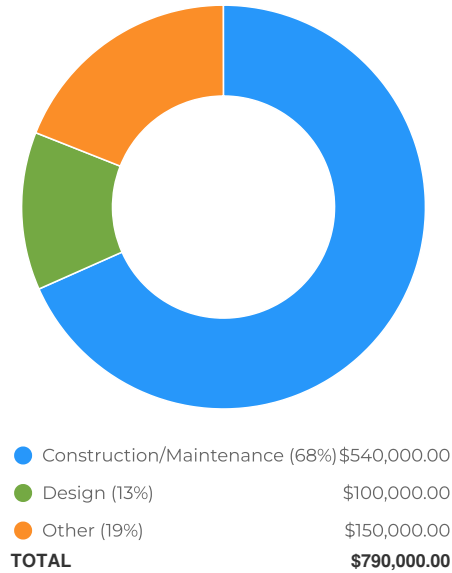
Total Budget (all years)
\$790K

Project Total
\$790K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$80,000	\$20,000	\$100,000
Construction/Maintenance		\$540,000	\$540,000
Other		\$150,000	\$150,000
Total	\$80,000	\$710,000	\$790,000

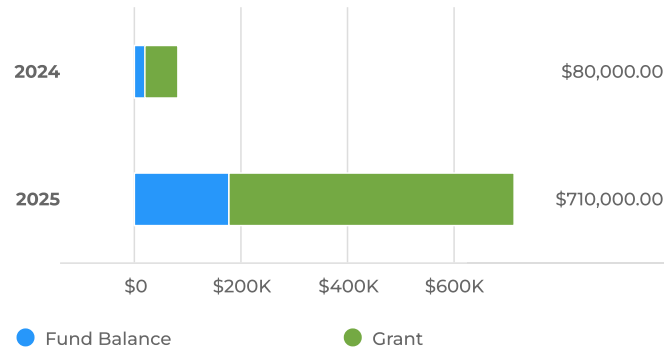
Funding Sources

FY2024 Budget
\$80,000

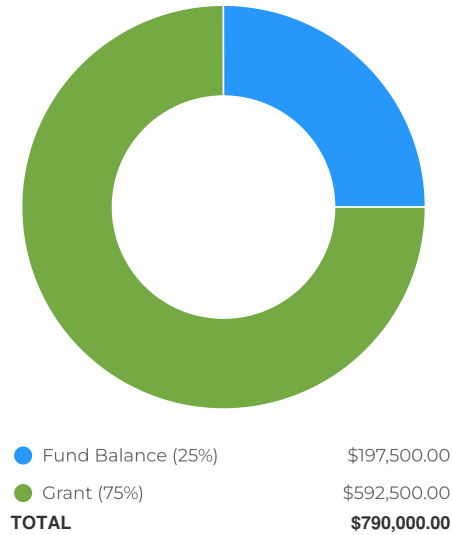
Total Budget (all years)
\$790K

Project Total
\$790K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Fund Balance	\$20,000	\$177,500	\$197,500
Grant	\$60,000	\$532,500	\$592,500
Total	\$80,000	\$710,000	\$790,000

Willow Water Treatment Plant Improvements - Phase I

Overview

Request Owner	Tracy Waldron
Est. Start Date	06/01/2024
Est. Completion Date	10/31/2026
Department	Water CIF
Type	Other

Description

Includes the design (both GSTs) and construction of: a new 1.25 MG GST, demolition of the existing GST, and expansion of the Pump Station (PS). The existing tanks are 0.5 MG each. Willow Zone 1 PS have 2.1 MGD Firm Capacity, and will be expanded to 4.2 MGD Firm Capacity.

History

The existing GSTs are in poor condition and have reached the end of their useful life according to an assessment completed in 2020. In addition, the Water Master Plan completed in 2022 recommended improvements at the Willow WTP site to accommodate increased flows based on demand projections; therefore the need for the existing tanks to be replaced with larger tanks. A look at the WTP site electrical equipment will also need to be evaluated, to make sure the existing equipment or service can handle the expected load upon final build out. A Preliminary Engineering Study to look at best location for the tanks, assess the electrical equipment, pump station wet well, and admin/lab building would be needed to evaluate all these items.

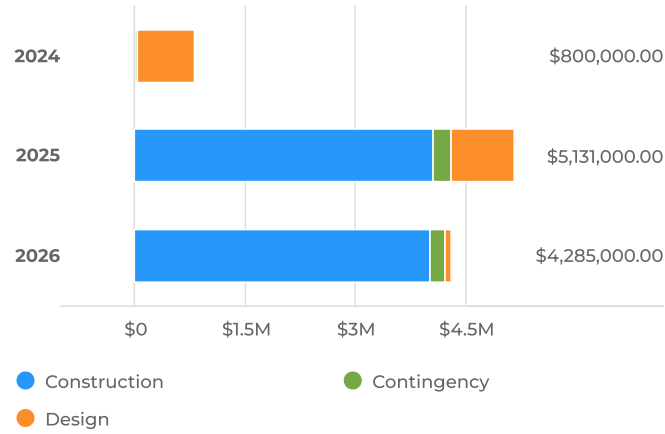
Capital Cost

FY2024 Budget
\$800,000

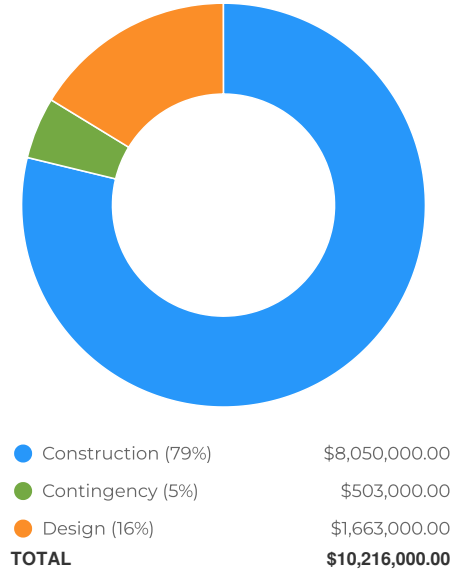
Total Budget (all years)
\$10.216M

Project Total
\$10.216M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	Total
Design	\$760,000	\$828,000	\$75,000	\$1,663,000
Construction		\$4,050,000	\$4,000,000	\$8,050,000
Contingency	\$40,000	\$253,000	\$210,000	\$503,000
Total	\$800,000	\$5,131,000	\$4,285,000	\$10,216,000

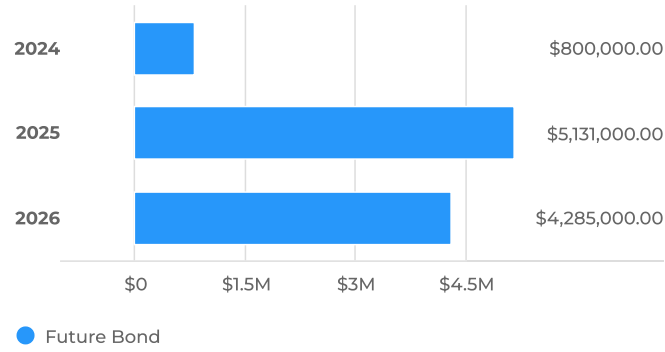
Funding Sources

FY2024 Budget
\$800,000

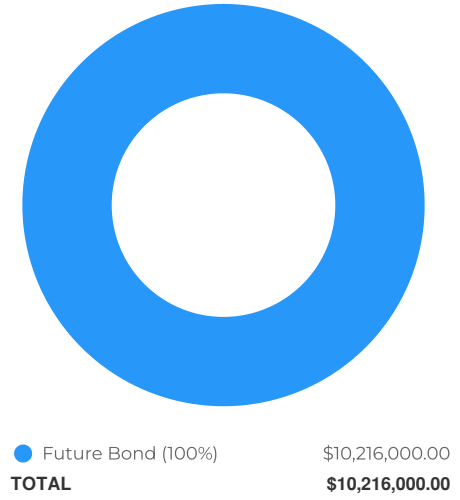
Total Budget (all years)
\$10.216M

Project Total
\$10.216M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2024	FY2025	FY2026	Total
Future Bond	\$800,000	\$5,131,000	\$4,285,000	\$10,216,000
Total	\$800,000	\$5,131,000	\$4,285,000	\$10,216,000

Willow Water Treatment Plant Improvements - Phase II

Overview

Request Owner	Tracy Waldron
Est. Start Date	11/01/2022
Est. Completion Date	12/31/2026
Department	Water CIF
Type	Capital Improvement
Project Number	WA-

Description

A Preliminary Design Report (PDR) for the Bastrop Simsboro Aquifer Water Supply Facilities was prepared by Freese And Nichols in July of 2020. This report identified improvements needed at the Willow Water Treatment Plant to include replacing the existing 0.5 MG concrete and 0.5 MG steel groundwater storage tanks (GST) due to their poor condition. This project consists of designing the replacement of the two existing GSTs with two new concrete 1.25 MG GSTs at the Willow site. In addition, the existing Zone 1 Pump Station at Willow would be expanded from 2.1 MGD to 4.2 MGD, by replacing the three existing pumps. This project would increase capacity and provide additional pumping capacity to meet recommended pumping criteria in Pressure Zone 1 as identified in the Water Master Plan, 2022.

The project would be done in two phases:

Phase I: Design of both GSTs and Zone 1 Pump Station, replacement of concrete GST, demolition of existing GST and Zone 1 Pump Station expansion improvements

Phase II: Replacement of steel GST and demolition of steel GST

Phase I is planned to be designed in FY23, and construction in FY23-FY24.

This project includes the construction of Phase II.

Details

Type of Project	Other improvement
-----------------	-------------------

Additional description and history

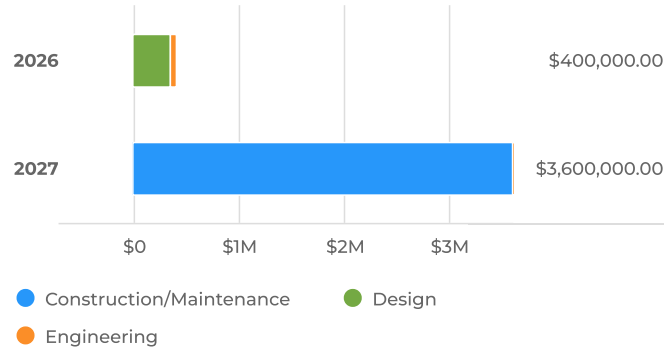
Confirmed this has no cost to the City. PW will do this.

Capital Cost

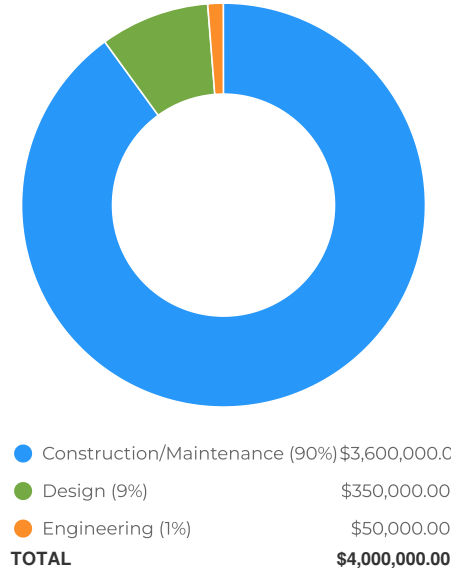
Total Budget (all years)
\$4M

Project Total
\$4M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

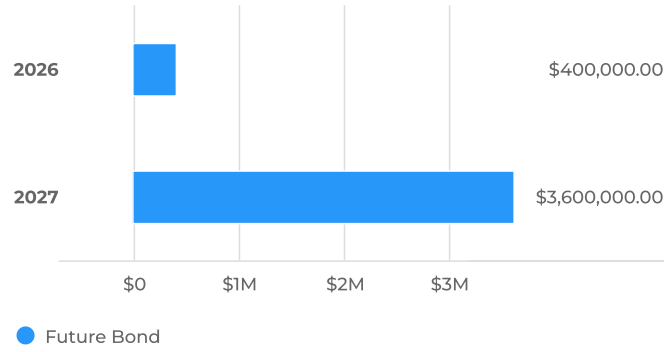
Capital Cost	FY2026	FY2027	Total
Design	\$350,000		\$350,000
Engineering	\$50,000		\$50,000
Construction/Maintenance		\$3,600,000	\$3,600,000
Total	\$400,000	\$3,600,000	\$4,000,000

Funding Sources

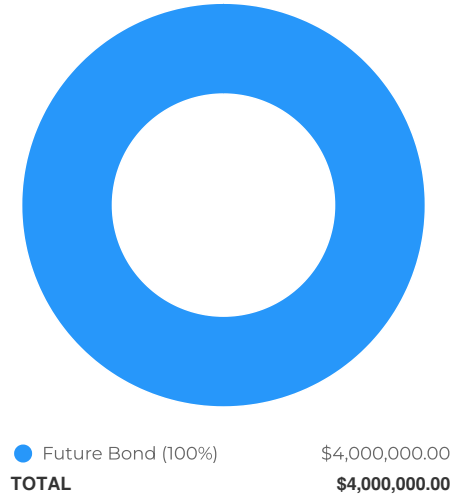
Total Budget (all years)
\$4M

Project Total
\$4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Future Bond	\$400,000	\$3,600,000	\$4,000,000
Total	\$400,000	\$3,600,000	\$4,000,000

WATER/WASTEWATER REQUESTS

Communications Antennae

Overview

Request Owner	Tracy Waldron
Department	Water/Wastewater
Type	Capital Equipment

Description

General:

Request for funding to install a base station to support the City's Advanced Metering Infrastructure (AMI) network on top of the FM 20 EST.

Justification:

The City currently has one base station located at the Library, which does not have the ability to collect meter data to support the impending developments on the West side of Bastrop's service area. The City's AMI contractor has identified the need to place an additional base station to the West, and has further identified the FM20 Elevated Storage Tank as the ideal location for placement to support future expansion.

No cost estimate available at this time.

Details

New Purchase or Replacement	New
-----------------------------	-----

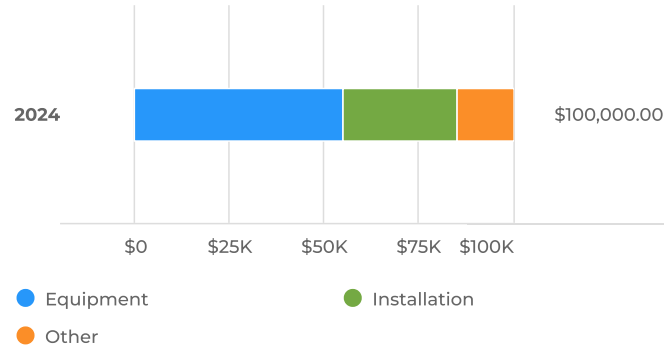
Capital Cost

FY2024 Budget
\$100,000

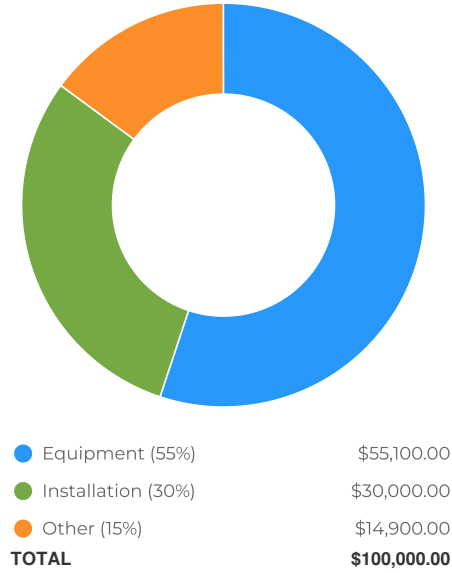
Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Equipment	\$55,100	\$55,100
Installation	\$30,000	\$30,000
Other	\$14,900	\$14,900
Total	\$100,000	\$100,000

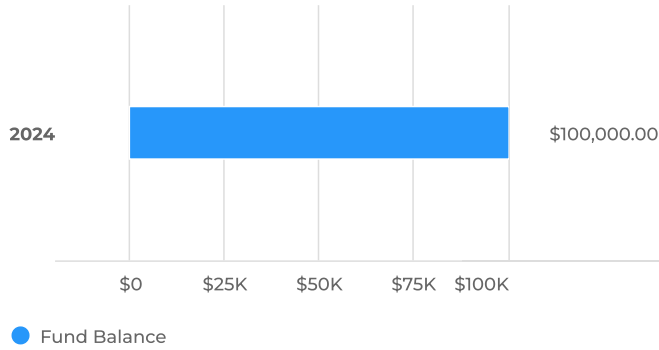
Funding Sources

FY2024 Budget
\$100,000

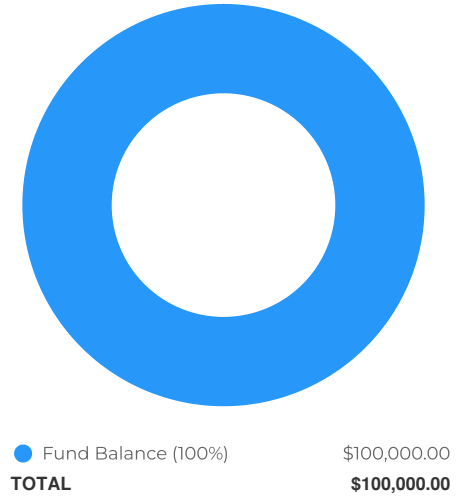
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Fund Balance	\$100,000	\$100,000
Total	\$100,000	\$100,000

Joint Participation CIP

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Department	Water/Wastewater
Request Groups	CIP
Type	Capital Improvement
Project Number	WW-

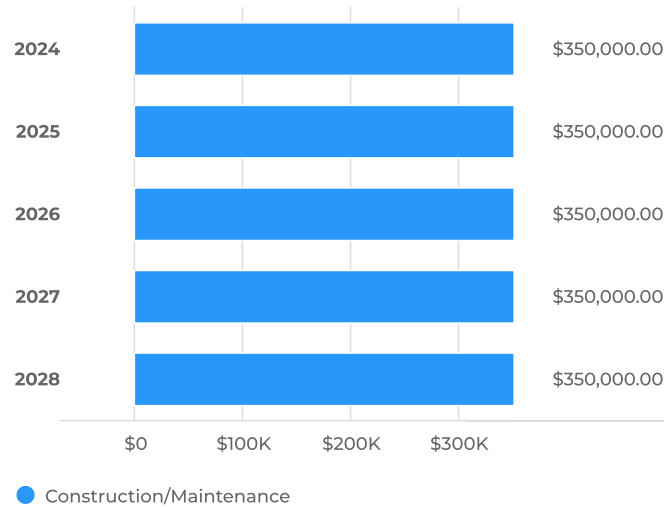
Description

Joint participation CIP

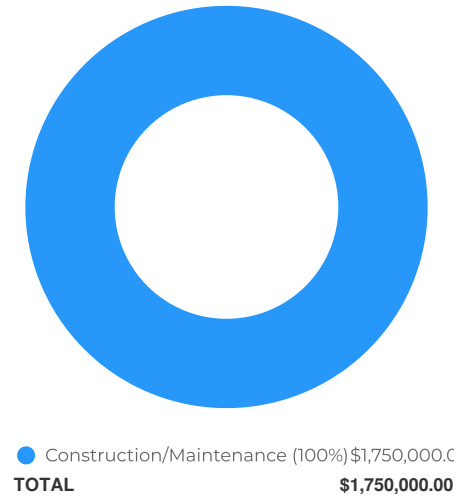
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$350,000	\$1.75M	\$1.75M

Capital Cost by Year



Capital Cost for Budgeted Years



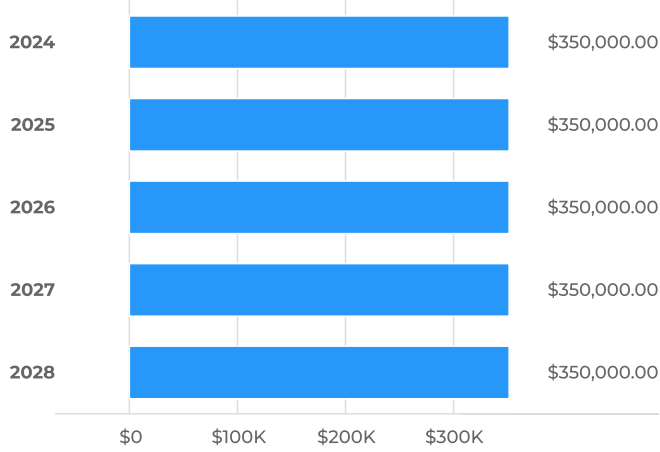
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction/Maintenance	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
Total	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Funding Sources

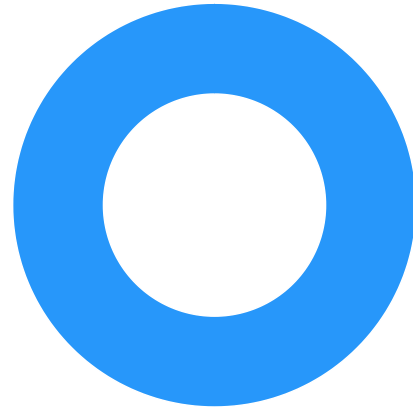
FY2024 Budget **\$350,000** Total Budget (all years) **\$1.75M** Project Total **\$1.75M**

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$1,750,000.00
TOTAL **\$1,750,000.00**

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fund Balance	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
Total	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

MASTER FEE SCHEDULE

GENERAL PROVISIONS

SEC Reference	Last updated	Description	Amount of fee/Dep
A1.07		RECORDS MANAGEMENT PROGRAM	
A1.07.017	Ord. No. 2022-22 9/20/2022	Charges for printing copies for public information	
		Standard size paper copy (per printed page)	\$0.10
		Nonstandard copy – JAZ drive	Actual Cost
		Nonstandard copy – other electronic media	Actual Cost
		Non-standard-size copy-Paper (each printed page)	\$.50
		Non-standard-size copy-Other	Actual Cost
		Personnel Charge per hour	17.50
		Overhead charge-20% of personnel charge	Actual
		Remote document retrieval charge	Actual Cost
		Computer resource charge: Client/server-per minute	\$1.00
		Computer resource charge-PC or LAN-per minute	\$.50
		Programming time charge-per hour	\$28.50
		Miscellaneous supplies	Actual Cost
		Postage and shipping charge	Actual Cost
		Fax charge-Local per page	\$.10
		Fax charge-long distance- same area code-per page	\$.50
		Fax charge-long distance-different area code-per page	\$1.00
		Other costs	Actual Cost

The Office of Attorney General adopts rules for use by governmental body in determining charges under Texas Government Code, Chapter 552 Subchapter F.

3.11		Investigations	
	New	Penalty for contempt in failing or refusing to obey City Council's subpoena or to produce any such books, papers, or other evidence pursuant to a council investigation under Bastrop Charter 3.11.	\$500

PARKS

SEC Reference	Last updated	Description	Amount of fee/Dep
1.10			
1.10.002	Ord. No. 2022-22 9/20/2022	<p>Noncommercial fees and deposits: Pavilions (including BBQ pits when available) and concession stand. Schedule for noncommercial fees and deposits for the pavilions located in Fisherman’s Park, Bob Bryant Park, Kerr Park, and Hunter’s Crossing Park.</p> <p>Less than 100 Patrons</p> <p>101-200 Patrons</p> <p>201-300 Patrons</p> <p>Concession Stands (The concession stand at the splash pad may only be reserved by youth (17 and under). Parent or guardian adult supervision is required. Other fees, including vendor and/or permit fee may apply (see chapter 4 of this code).</p> <p>Multipurpose fields: Schedule for noncommercial fees and deposits for multipurpose fields in Fisherman's Park, Bob Bryant Park and Hunter's Crossing Park.</p> <p>Less than 100 Patrons</p> <p>101-300 Patrons</p> <p>301-500 Patrons</p>	<p>\$50.00/\$50.00</p> <p>\$100.00/\$150.00</p> <p>\$150.00/\$250.00</p> <p>\$0.00/\$50.00</p> <p>\$50.00/\$100.00</p> <p>\$75.00/\$150.00</p> <p>\$100.00/\$200.00</p>
		<p>Additional park amenities fees non-commercial use.</p> <p>Softball fields -daily/practice use</p> <p>Softball fields-additional lighting (6-10 pm)</p> <p>Softball fields-tournament use</p> <p>Softball fields-tournament use-additional lighting (6-10pm)</p> <p>Sand volleyball court (no lighting available)</p> <p>Pier/scenic outlook</p> <p>Pier/scenic outlook-seating at additional cost</p> <p>Tennis & Basketball courts</p> <p>Tennis & Basketball courts-limited lighting available</p> <p>Disc Golf Tournaments</p> <p>Additional equipment required</p> <p>Barricades – Type I</p> <p>Barricades – Type II</p> <p>Barricades – Type III</p> <p>Cones 24-36 inches</p> <p>Cones 48 inches</p>	<p>\$20.00 per hour/\$50.00 flat fee</p> <p>\$10.00 per hour</p> <p>\$150.00 per day/\$100.00 flat fee</p> <p>\$10.00 per hour</p> <p>\$40.00 per 4- hour block</p> <p>\$40.00 per 4-hour block</p> <p>\$2.00 per chair</p> <p>\$4.00 per 4-hour block</p> <p>\$10.00 per hour (6-10pm)</p> <p>\$200 (100 players); \$2.00 per player after 100</p> <p>Standard FEMA rates apply</p> <p>\$3.00 each</p> <p>\$10.00 each</p> <p>\$20.00 each</p> <p>\$1.00 each</p> <p>\$2.00 each</p>
		<p>Commercial fees and deposits: Pavilions (including BBQ pits when available). Schedule for commercial use fees and deposits for the pavilions located in Fisherman’s Park, Bob Bryant Park, Kerr Park, and Hunter’s Crossing Park.</p> <p>Less than 100 patrons</p> <p>101-200 patrons</p> <p>201-300 patrons</p> <p>Greater than 300</p>	<p>\$100.00/\$200.00</p> <p>\$200.00/\$300.00</p> <p>\$300.00/\$400.00</p> <p>Special event permit required</p>

SEC Reference	Last updated	Description	Amount of fee/Dep
		Multipurpose fields	
		Schedule for commercial use fees and deposits for the multipurpose fields in Fisherman's Park, Bob Bryant Park, Kerr Park, and Hunter's Crossing Park.	
		0-100 patrons	\$100.00/\$200.00
		101-200 patrons	\$250.00/\$400.00
		201-500 patrons	\$400.00/\$600.00
		Additional park amenities fees commercial use.	
		Softball fields-daily practice use	\$30.00 per hour/\$100.00 Dep
		Softball fields-additional lighting (6-10pm)	\$10.00 per hour
		Softball fields-tournament use	\$250.00 per day/\$200.00 Dep
		Sand volleyball court – 4-hour block (no lighting)	\$80.00
		Pier/Scenic outlook – additional seating	\$3.00 per chair
		Tennis & Basketball courts – 4-hour block	\$80.00
		Tennis & Basketball courts-limited lighting available (6-10 pm)	\$10.00 per hour
		City staff – required with 100+	\$25.00 per hour
		Disc Golf Tournaments	\$200 (100 players); \$2.00 per player after 100
		Additional equipment required	Standard FEMA rates
		Barricades Type I	\$5.00 each
		Barricades Type II	\$20.00 each
		Barricades Type III	\$25.00 each
		Cones 24-36"	\$2.00 each
		Cones 48"	\$4.00 each
		The fees and deposits provided for in this section are for one (10) week period of the commercial use. Each ten (10) week period shall require a new fee and deposit.	
		Rodeo Arena Rental Fees	
		Rodeo Arena Rental includes lighting	\$200.00 per day
		Security Deposit for entire event	\$400.00
		Rodeo Arena Rental-4-hour block before dark	\$50.00
		4-hour block before dark security deposit	\$100.00 per 4-hr block
		Rodeo Arena Rental-4-hour block after dark	100.00
		4-hour block after dark security deposit	\$200.00 per 4-hr block
		Services required during event	See Fee Schedule
		Arena dirt work-City crew-tractor, drag	\$50.00 per hour
		City Staff (litter, assistance, etc.)	\$20.00 per hour, per person
		Electricity for arena lights	\$10.00 per hour
		Water for arena dirt work	\$5.00 per 1,000 gallons
		RV and/or campsites with hook-ups (includes water/electric)	\$35.00 per day
		Concession stand/kitchen	See concession stand agreement
		Dog training	
		Dog training classes in Bark Park only per class	\$25.00
		Deposit	\$50.00
		Recreation	Membership Fees Monthly
		Individual	Resident \$30; Non-Resid. \$35
		Family	Resident \$50; Non-Resid. \$55
		Senior/Military/Disabled Person(s)	Resident \$20; Non-Resid. \$25
		Military Family	Resident \$40; Non-Resid. \$45
		City Employee	Indiv. \$0; Family \$30
		Drop-in Fee	\$5-\$20

LIBRARIES

SEC Reference	Last updated	Description	Amount of fee/Dep
A1.12	Ord. No. 2022-22 9/20/2022	Membership Fees	
		Annual Membership	Resident: \$0.00 Non-Resident: \$25.00
		Six-month Membership	Resident: \$0.00 Non-Resident: \$15.00
		Circulating Material Fines & Fees	
		Materials not returned 30 days past due date	Up to Manufacturer's Suggested Retail Price (MSRP)
		Electronic devices returned after Due Date	\$1.00 per item per day, no grace period, \$30.00 cap per item.
		Replacement of Bastrop Public Library materials or electronic devices lost or damaged beyond repair	Manufacturer's suggested retail price (MSRP)
		Replacement of Interlibrary Loan materials lost or damaged beyond repair	Set by lending library
		Interlibrary Loan return shipping costs	\$3.00 per item
		Meeting Rooms	
		Maynard Conference Room	General: \$25.00 per hour Deposit \$100
		Pressley Meeting Room	General: \$50.00 per hour Deposit \$100
		Supply and Equipment Fees	
		Printing – Black & White, Letter-sized paper	\$0.10 per page
		Printing – Color, Letter-sized paper	\$1.00 per page
		Printing – Black & White, Ledger-sized paper (11X17")	\$0.20 per page
		Printing – Color, Ledger-sized paper (11X17")	\$1.20 per page
		3D Printing, except as part of an official Library program	\$0.10 per gram
		Miscellaneous Fees	
		Replacement library card	\$1.00
		Electronic devices returned via exterior book drop	\$5.00

ANIMAL CONTROL

SEC Reference	Last updated	Description	Amount of fee/Dep
A2.02		VACCINATION AND LICENSING OF DOGS AND CATS	
A2.02.005	Ord. No. 2005-15 03/22/2005	Guard dog permit	\$35.00
A2.02.008	Ord. No. 2008-10 02/26/2008	License fee Altered dog	\$5.00
		Unaltered dog per animal	\$25.00 per animal, per year
A2.03	Ord. No. 2022-22 9/20/2022	KENNELS AND MULTIPLE PET OWNERSHIP	
A2.03.002		Kennel permit	\$70.00
		Multiple pet owner's permit	\$35.00
		Private breeder's permit	\$35.00
A2.003.006		Commercial animal sales permit	\$70.00
A2.04	Ord. No. 2005-15 03/22/2005	IMPOUNDMENT	
A2.04.001		Authorized fees	
		Initial impoundment fee	\$40.00 per animal
		Dog or cat per additional day	\$3.50 per animal
A2.04.002		Owner surrender fees	
		Animals surrendered by owner/harbinger:	
		owner surrender one pet	\$20.00
		Owner surrender pets in litter, 8 weeks-3 months	\$25.00 per litter
		Owner surrender under 8 weeks of age	\$10.00 per animal
A2.04.007		Adoption of impounded animals	
		Adoption fee with mandatory spay/neuter agreement	\$15.00
A2.04.035		Livestock and estray impoundment fees	
		Cattle, per head	\$40.00 each
		Equine, per head	\$40.00 each
		Swine, per head	\$40.00 each
		Exotic fowl, per bird	\$40.00 each
A2.08	Ord. No. 2005-15 03/22/2005	DANGEROUS DOGS	
A2.08.010		Permit and tag	
		Dangerous dog, unspayed/unneutered	\$100.00 each
		Dangerous dog, spayed/neutered	\$50.00 each
		Dangerous dog, renewal, unspayed/unneutered	\$50.00 each
		Dangerous dog, renewal, spayed/neutered	\$25.00 each

BUILDING REGULATIONS

SEC Reference	Last updated	Description	Amount of fee/Dep
A3.01		GENERAL PROVISIONS	
A3.01.002	Ord. No. 2021-12 09/21/2021	Charges for consulting services Professional/Consultant fees and related charges incurred by the City	Actual fee plus 15% administrative fee
A3.01.003	Ord. No. 2017-23 09/27/2017	Work commencing prior to permit issuance- The greater of:	100% of the calculated permit and inspection fees or \$150, in addition to the required permit and inspection fees
	NEW	Short-term Rental Registration Fee	\$100
A3.01.004	Ord. No. 2022-22 9/20/2022	Certificate of Occupancy fees: Certificate of Occupancy (occupancy classification change and short-term rentals) Certificate of Occupancy (tenant or lease change) Copies/Re-issue Certificates of Occupancies, inspection reports Courtesy Inspections Administration fee (per construction permit application which are based on sliding fee scale only) Emergency Repair (must be verified by Building Official) Permit Technology Fee (per construction permit which are based on sliding fee scale only)	\$270 \$85 <u>125</u> \$25 \$25 5% 50% reduction \$6
A3.04		BUILDING CODE	
A3.04.002	Ord. No. 2022-22 9/20/2022	Schedule of permit fees All permit and inspection fees shall be based on the following schedule, unless otherwise stated or authorized by state law:	
		<u>Commercial Construction</u>	<u>*SF Value based on ICC Building Valuation Data</u>
		New Commercial - Less than \$500,000	\$5 per \$1,000 valuation; minimum \$1,000 fee
		New Commercial - \$500,001 to \$1,000,000	\$3,500 base fee plus \$4.5 per additional \$1,000
		New Commercial - \$1,000,00 to \$5,000,000	\$8000 base fee for the first \$1,000,000 plus \$4 per additional \$1,000
		New Commercial - \$5,000,000 and up	\$24 ,000 base fee for the first \$1,000,000 plus \$3 per additional \$1,000
		<u>New Commercial Plan Review</u>	<u>30% of New Construction Permit Fee</u>
		New Commercial Inspection Fee (with Permit)	45% of New Construction Permit Fee

SEC Reference	Last updated	Description	Amount of fee/Dep
		Commercial Shell Building	65% of the New Construction Permit Fee
		Commercial Tenant Finish out (per space/area)	65% of the New Construction Permit Fee
		Commercial Remodel	\$1,000 plus \$.50 per sf
		*Note: Commercial Additions at New Commercial Fees	
		Commercial Roofing permit	\$500.00 + \$0.10 sf
		Commercial Accessory Structure	\$215
		Commercial Accessory Building – 120 sf or less	\$105
		Commercial Accessory Building – 121 sf – 160 sf	\$215
		Commercial Accessory Building – 161 sf or more	\$320
		Commercial Fences and flatwork	\$190
		Commercial Miscellaneous Inspections	\$95 per inspection; after hours -2 hour minimum
		Commercial reinspection (per inspection)	\$95 150
		Commercial Minimum Permit, if no fees listed are applicable-	\$530
		Residential Construction	
		New Residential – Less than 900 sf	\$690
		New Residential – 901 sf to 1500 sf	\$1200 plus \$0.25 per sf
		New Residential – 1501 sf to 5000 sf	\$1500 plus \$0.25 per sf
		New Residential – 5001 sf and up	\$2000 plus \$0.25 per sf
		<u>Residential Plan Review Fee (includes all residential building)</u>	<u>25% of New Construction Permit Fee</u>
		New Residential Inspection Fee (with Permit)	45% of New Construction Permit Fee
		Residential Addition	\$750
		Residential Remodel (total residence)	\$530
		Residential Kitchen Remodel	\$160
		Residential Bathroom Remodel	\$160
		Residential Remodel/Window Replacement or other	\$160
		Roofing permit – Residential	\$160
		Residential Accessory Structure	\$160
		Residential Accessory Buildings - 120 sf or less	\$85 125
		Residential Accessory Building - 121 sf to 160 sf	\$160
		Residential Accessory Building - 160 sf and up	\$320
		Accessory Dwelling Unit Finish-Out	\$500

SEC Reference	Last updated	Description	Amount of fee/Dep
		Residential Fence-and flatwork	\$85 <u>\$125</u>
		Residential Miscellaneous Inspections	\$85 <u>\$125</u>
		Residential reinspection (per inspection)	\$75 <u>\$150</u>
		Residential Minimum Permit Fees, if no listed fees are applicable	\$110 <u>\$125</u>
		Other fees not listed above	
		Construction Trailer – includes hookup fee for electrical and plumbing (excludes fees charged by other utility entities)	\$500
		Appeal to Construction Standards Board	\$500
		Solar System	\$85 <u>\$125</u>
A3.17	Ord. No. 2021-12 09/21/2021	Floodplain Development Permits:	
		Single Family, community facility	\$150
		Multifamily, commercial, industrial	\$250
A3.17		Floodplain Development Permit Variance:	\$150
A.3.05		ELECTRICITY – ELECTRICAL CODE	
A.3.05.035	Ord. No. 2021-12 09/21/2021	Electrical Construction	
		Commercial attachment permit.	\$160 <u>\$215</u>
		Commercial trade permit (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)
		Commercial reinspection (per inspection)	\$95 <u>\$150</u>
	Ord. No. 2022-22 9/20/2022	Reconnect Meter Inspection (meters 6 months or more without service)	\$85 <u>\$125</u>
		Residential attachment permit.	\$85
		Residential Trade permit (each project/permit)	\$85 <u>\$125</u>
		Residential reinspection (per inspection)	\$75 <u>\$150</u>
A3.06	Ord. No. 2022-22 9/20/2022	PLUMBING CODE	
		Plumbing Construction	
		Commercial attachment permit.	\$160 <u>\$215</u>
		Commercial Trade Fee (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)

SEC Reference	Last updated	Description	Amount of fee/Dep
		<u>CSI or RMI Inspection</u>	\$85 <u>\$125</u>
		Commercial Irrigation Permit	\$215
		Commercial reinspection Fees (per inspection)	\$95 <u>\$150</u>
		Residential attachment permit.	\$85 <u>\$125</u>
		Residential Trade Fee (each project/permit)	\$85 <u>\$125</u>
		Residential Irrigation Permit	\$85 <u>\$125</u>
A3.06.037	Ord. No. 2021-12 09/21/2021	Residential Water Heater Replacement	\$85 <u>\$125</u>
		Residential reinspection (per inspection)	\$75 <u>\$150</u>
A.3.07		MECHANICAL CODE	
A3.07.001	Ord. No. 2021-12 09/21/2021	Mechanical Construction (HVAC)	
		Commercial attachment permit.	\$160
		Commercial Trade Fee (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)
		Commercial HVAC unit replacement (per additional unit)	\$105
		Commercial reinspection Fees (per inspection)	\$95 <u>\$150</u>
		Residential attachment permit.	\$85 <u>\$125</u>
		Residential Trade Fee (each project/permit)	\$85 <u>\$125</u>
		Residential HVAC Replacement	\$85 <u>\$125</u>
		Residential reinspection Fees (per inspection)	\$75 <u>\$150</u>
A3.15		SWIMMING POOLS	
A3.15.001	Ord. No. 2021-12 09/21/2021	Pool Permit and inspection fees.	
		Commercial Swimming pool permit	\$795 <u>\$1,200</u>
		Commercial reinspection (per inspection)	\$95 <u>\$150</u>
		Residential Swimming Pool Permit	\$215 <u>\$400</u>
		Residential reinspection Fees (per inspection)	\$75 <u>\$125</u>
A3.16		Moving of Structures, Demolition and Site Work	
A3.16.001	Ord. No. 2019-42 9/24/2019	Permit and inspection fees.	
		Demolition Permit:	
		Commercial	\$530
		Residential	\$375

SEC Reference	Last updated	Description	Amount of fee/Dep
		Moving Permit:	
		Portable structure	\$85 <u>\$125</u>
		Permanent structure Over 160 sq. ft.	\$160
		Road Closure/ROW obstruction	\$150
		Commercial reinspection Fees (per inspection)	\$95 <u>\$150</u>
		Residential reinspection fee (per inspection)	\$75 <u>\$150</u>
A3.18		MOBILE HOME PARKS	
A3.18.002	1995 Code	New Mobile Home Park Permit	\$500.00 plus \$25 per space
A3.18.003	1995 Code	License.	
		Original license	\$1,000.00
		Annual Renewal License	\$500.00
		Transfer of Mobile Home license fee.	\$500.00
A3.21		STREETS, RIGHTS-OF-WAY AND PUBLIC PROPERTY	
A3.21.064	Ord. No. 2019-42 9/24/2019	Work within the Right-of-Way Permit (driveway, sidewalks, culvert or drainage channel mod., etc.)	\$200
A3.22	Ord. No. 2017-23 09-26-2017		

BUSINESS REGULATIONS

SEC Reference	Last updated	Description	Amount of fee/Dep
A4.03	Ord. No. 2017-03	TAXICABS, SHUTTLES AND TOURING VEHICLES	
A4.03.001		License Fee – Annual license and inspection fee for taxicabs, shuttles, touring and alternative vehicles.	\$25.00 Per Vehicle
			\$12.00 Additional fee, per driver.
A4.04	Ord. No. 2005-7	PEDDLERS, SOLICITORS AND VENDORS	
A4.04.033		Fees	
		Individual peddler, solicitor and vendor permit (60 days).	\$30.00
		Individual peddler, solicitor, vendor permit (each agent or employee).	\$10.00
		Renewal of individual peddler, solicitor and vendor permit.	\$15.00
		Replacement permit.	\$10.00
A4.04.073	Ord. No. 2005-7	Permit for temporary/seasonal and multiple vendors – Fee; right of city to refuse permit	
		Temporary/seasonal and/or multiple vendors or events permit (30 days).	\$100.00
		Temporary/seasonal and/or multiple vendors or events permit (60 days).	\$150.00
		Temporary/seasonal and/or multiple vendors or events permit (90 days).	\$200.00
		Replacement permit.	\$10.00
A4.04	Ord. No. 2022-22 9/20/2022	Mobile Food Court – Mobile Food Vendor	
		Six Month	\$300.00
		Per Year	\$400.00
		Accessory to Primary Use – Mobile Food Vendor	
		Six Month	\$300.00
		Per Year	\$400.00
		Temporary Mobile Food Vendor Permit	
		Six Months	\$400.00
		Per Year	\$600.00
		Special Event Mobile Food Vendor Permit	
		Per Permitted Special Event per Trailer	\$100
A4.05	1995 Code	COIN-OPERATED MACHINES	
A4.05.001		Occupation Tax – Charge for release of machine sealed for nonpayment.	\$5.00

SEC Reference	Last updated	Description	Amount of fee/Dep
A4.06		SPECIAL EVENTS PERMITS, PUBLIC GATHERINGS AND PARADES	
A4.06.008	Ord. No. 2009-12, 6/9/09	Application Processing Fee	
		With proof of non-profit status (i.e., 501-C)	\$100.00
		Processing fee all others.	\$300.00
		Security deposit for damages/cleanup.	\$500.00
		Refundable if the location of the special event is clean and free of litter and damage.	
		Inspection fee required for amusement rides, temporary structures, and special electrical and water/wastewater needs.	\$50.00
		Re-inspection fee required for above-described items.	\$75.00
A4.07	1995 Code	SEXUALLY ORIENTED BUSINESSES	
A4.07.033		Division 2. License – Fee	
		Initial Application	\$2,000.00
		Annual Fee	\$500.00
A4.10	Ord. No. 2014-5, 4/22/14	VEHICLE TOWING	
A4.10.011		Fees for non-consent tows. (Maximum fees allowed)	
		Regular towing charge (for vehicles not requiring the use of heavy-duty wrecker) for vehicles 10,000 pounds or less.	\$150.00
		If medium duty or heavy-duty wrecker is used to tow vehicles in excess of 10,000 pounds.	\$300.00
		The following additional fees may be charged if verified by the peace officer in charge of the accident scene:	
		Exceptional labor such as clearing debris. Exceptional labor does not include normal hook-up procedure or routine cleanup not to exceed 30 minutes. And does not include the disposal of classified hazardous waste or vehicle cargo.	\$75.00 per hour
		Winching, one-hour minimum, only if normal hook-up is not possible because of conditions or location of vehicle	\$75.00 per hour
		Wait time, if it exceeds 30 minutes from time of arrival at the accident scene.	\$35.00 per hour
		Flat fee for use of medium duty or heavy-duty wrecker, if it exceeds 30 minutes from time of arrival.	\$100.00 per hour
		If an additional operator is required to complete a tow, the second operator may charge a fee.	\$35.00 per hour
		Towing fee study: Towing company(ies) requesting a towing fee study from the city shall deposit prior to the city beginning the study.	\$500.00

FIRE PREVENTION AND PROTECTION

SEC Reference	Last updated	Description	Amount of fee/Dep
A5.08	Ord. No. 2017-18, Exh. A, 7/11/17	EMERGENCY, FIRE AND RESCUE SERVICES	

A5.08.001

Apparatus	Price per Hour
Class A engine	\$500 per unit
Aerial	\$500 per unit
Rescue (heavy)	\$600 per unit
Brush truck	\$400 per unit
Command car/truck	\$200 per unit
PPV fan	\$55 per unit
Generator, portable	\$55 per item
Generator	\$55 per item
Chain saw	\$45 per item
Portable pump	\$95 per item
Float pump	\$65 per item
Tool	Price
Foam nozzle	\$55 per incident
Foam eductor	\$50 per incident
AFFF foam	\$40 per gallon
Class A foam	\$25 per gallon
Piercing nozzle	\$40 per incident
M/S fog nozzle	\$55 per incident
M/S straight bore nozzle	\$30 per incident
Salvage cover	\$28 per item
SCBA pack	\$85 per item
Hall runner	\$18 per incident
Portable tank	\$75 per incident
Water extinguisher	\$22 per incident
Dry chemical extinguisher	\$45 per incident
CO ₂ extinguisher	\$45 per incident
Scene lights	\$22 per item
Water vests	\$30 per item
Thermal imaging camera	\$75 per incident
Sawzall	\$55 per incident
Spreaders	\$250 per incident

Cutters	\$250 per incident
Rams	\$250 per incident
Air bags	\$250 per incident
K-12 saw	\$55 per incident
Target saw	\$55 per incident
Ajax tool	\$25 per incident
K-tool	\$25 per incident
Windshield tool	\$15 per incident
Rescue blanket	\$32 per item
Rope	\$25 per item
Supplies/Service	Price
Absorbent	\$17 per bag
Absorbent booms	\$40 per item
Top sol	\$35 per item
Disposable coveralls	\$30 per item
Neoprene gloves	\$20 per item
Latex gloves	\$6 per item
Over boots	\$25 per item
Disposable goggles	\$15 per item
Gas plug kit	\$50 per item
Plug and dike	\$65 per item
Drum liners	\$10 per item
Barricade tape	\$22 per item
Poly sheeting	\$55 per item
Removal of hazardous material	\$150 per incident
Disposal of hazardous material	\$150 per incident
Gas multimeter	\$65 per incident
CO ₂ meter	\$65 per incident
Microblaze	\$10 per quart/\$150 per 5 gal
Collision investigation fee. Charged in responses where no mitigation services, debris removal, or rescue services are performed.	\$275

SEC Reference	Last updated	Description	Amount of fee/Dep
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A5.10

Ord. No. 2021-12
9/21/2021

FIRE PLANNING REVIEW AND INSPECTIONS

	Fees and Charges
Cancellation Fees	
Cancellation Fee	\$100
License/Use Permits	
Fire Protection System Permit	\$30
Annual permit to ensure that life-safety systems including sprinkler systems, alarm systems, stand-pipe systems, and hood systems, have been inspected by a third party.	
Hazardous Materials Permit Fee	Variable based upon Haz-Mat
Fees paid once every 3 years. Note: Range based on number of gallons of liquid, pounds of solid, and cubic feet of gas.	
Hazardous Materials Permit Renewal	Variable based upon Haz-Mat
High Pile Review	\$145
High Pile Review with Hazmat	\$215
High Pile Storage Permit	
Annual Fee for High Pile Storage	
0-15,000 sq. feet	\$100
15,001-50,000 sq. feet	\$200
> 50,001 sq. feet	\$300
Printing/Copies	
Inspection Reports	Same
System Plans and Calculations	Same
Professional Services/Analysis	
After Hours Fire Inspection	\$100/hour (2 hour minimum)
Annual State Short-Term Occupancy Inspections	
Includes Daycare, Foster Care, Adoption, Halfway Houses, Group Care, MHMR, Adult Daycare, or other short term	
1-30 Occupants	\$75
>30 Occupants	\$150
Clean Agent Extinguishing System Inspection	
1-50 heads	\$145
> 50 heads	\$145 + \$0.50 per head over 50



Fire Alarm System or Fire Sprinkler System Inspection	
Less than \$6,250	\$300
\$6,250 to \$250,000	\$425
\$251,000 to \$500,000	\$525
\$501,000 to \$1,000,000	\$675
\$1,000,000 to \$3,000,000	\$950
3,000,000 to \$6,000,000	\$1,425
\$6,000,000 and up	\$1,425 plus \$0.38 for each additional \$1,000.00
Fire Final (Certificate of Occupancy) Inspection	
0-10,000 sq ft	\$100
> 10,000 sq. ft.	\$100 + \$1.00/SF over 1,000
Fire Pump Test	\$315
Generator Testing	
<660 gallons of fuel	\$100
>660 gallons of fuel	\$150
Hospitals/Similar Occupancy Inspections	\$100
Nursing Home/Occupancy Inspections	\$100
Hydrant Flow Testing Reports	
Actual flow test performed	\$150
Each additional hydrant	\$75
Pulled from files	\$25
Hydrostatic Tests	\$100
Kitchen Extinguishing Hood System Test	\$100
Miscellaneous Inspections	\$100 plus \$50/hour over 1 st hour
Mobile Food Vendor Inspection (LP Gas)	\$100
Inspection of use, storage, handling and transportation	
Standpipe Flow Test – Requires Eng. Company	
1 st building	\$600/building
Additional building	\$150 per additional 16ldg..
State Licensed Occupancy Inspections	\$100
Includes Labs, Clinics, Massage Therapy, Rehabilitation, Bonded Warehouses, Physical Therapy, or other similar	
Re-inspection Fee	\$125 plus \$65/hour over 2 hours
Site/Plan Reviews	

Access Control & Egress Impact Systems Review (per system submitted)	\$125
Dry/Wet Chemical & Clean Agent System Review (per system submitted)	\$125
Fire Alarm System or Fire Sprinkler System Plan Review	Plus 5% Administrative Fee on all permits
"Alarm devices" include individual pieces of equipment such as initiating devices, signaling devices, fire alarm panels, and power extenders.	
Less than \$6,250	\$200
\$6,250 to \$250,000	\$300
\$251,000 to \$500,000	\$425
\$501,000 to \$1,000,000	\$550
\$1,000,000 to \$3,000,000	\$800
3,000,000 to \$6,000,000	\$1,200
\$6,000,000 and up	\$1,200 plus \$0.38 for each additional \$1,000
Charge for drawings to a scale other than 1/8"=1'	\$10 per sheet
Standpipe Systems Review (per system submitted)	\$150
Site Plan Review	\$150
Preliminary Design/Review Fee	\$100/hour (1 hour minimum)
This fee is charged to the customer for staff time needed to provide code consultations, code interpretations, and preliminary design input for new architectural and engineering designs.	
Special Events	
Burn Permit (Special Event)	\$100
Carnival/Circus Operational Permit	\$200
Permit required for outdoor events with expected attendance of > 75 people with some exceptions granted	
Festival/Fair Operational Permit	
49 – 499 Expected Attendees	\$150
>500 Expected Attendees	\$300
Fire Watch (Stand By for Special Events)	\$100/hour (2 hour minimum)
Fireworks/Pyrotechnics	\$200

Fee includes plan review, license review, and site inspection	
Public Assembly Permit	\$150
Annual permit requirement for nightclubs	
Re-inspection Fee for Special Events	\$16
Fee is charged for inspector to revisit a special event site due to safety findings in initial inspection	
Special Effects	\$100
Special Event Permit Revision Fee	\$75
Fee is charged for a re-review of site plan changes for a special event	
Stand By Type VII Fire Apparatus	\$150 per hr. (2 hour minimum)
This is for a six wheeler ATV with 2 firefighters.	
Stand By Type VI Fire Apparatus	\$200 per hr. (2 hour minimum)
This is for a Brush Truck with 2 firefighters.	
Standby Fire Apparatus (Engine Company)	\$300 per hr. (2 hour minimum)
This is for a Fire Engine with 4 firefighters	
Temporary Change of Use Permit	\$150
Permit issued for hosting public events of > 50 people in a non-public event structure	
Temporary Helistop Permit	\$150
Permit is required to ensure temporary helistop is in compliance with adopted Fire Code and applicable NFPA standards	
Temporary Occupancy Load Adjustment	\$100
Tents/Temporary Membrane Structure Permit	\$100
Permit required for tents walled on any side in excess of 400 sq. ft. or any tent which exceeds 700 sq. ft. in area. Permit also required for temporary membrane structures.	
Theatrical Performance w/ Open Flame	\$100
Performances with open flames	
Trade Show/Exhibit Permit	\$100
Permit required for all events classified as trade shows, exhibits, or garden shows	
Trade Show/Exhibit Additional Floor Plan Review	\$50

MUNICIPAL COURT

SEC Reference	Last updated	Description	Amount of fee/Dep
A7.01		MUNICIPAL COURT – GENERAL PROVISIONS	
A7.01.014	1995 Code	Jurors – Jury fee. Jury fee for defendant convicted after requesting jury trial	\$5
A7.01.023	1995 Code	Fee for person requesting driving safety course.	\$10
A7.02		MUNICIPAL COURT – BUILDING SECURITY FUND	
A7.02.002	Ord. No. 2022-22 9/20/2022	Assessment of fee – Security fee for defendants convicted in a trial for a misdemeanor offense (except for parking ticket offenses) in the municipal court.	\$4.90
A7.03		TECHNOLOGY FUND	
A7.03.002	1995 Code	Assessment of fee – Technology fee for defendants convicted of a misdemeanor offense in the municipal court.	\$4.
A.7.04		JUVENILE CASE MANAGER FUND	
A.7.04.002	Ord. No. 2005-40, 11/22/05	Assessment of fee – Juvenile case manager fee for defendants convicted of a fine-only misdemeanor offense (except for parking citations) in municipal court.	\$5
A.7.05		MUNICIPAL JURY FUND	
A.7.05.002	Ord. No. 2022-22 9/20/2022	Assessment of fee – Municipal Jury fee for defendants convicted in a trial for a misdemeanor offense (except for parking ticket offenses) in the municipal court.	\$0.10

OFFENSES AND NUISANCES

A8.05.091		ABANDONED AND JUNKED VEHICLES	
	Ord. No. 2022-22 9/20/2022	Fee to accompany report of garage keeper to police department	\$25

TRAFFIC AND VEHICLES

A12.12.005	Ord. No. 2020-30, 11/10/20	Golf Carts	
		Registration Annually	\$20/Initial \$10 Renewal
A12.14.005	Ord. No. 2021-06, 6/22/21	Dockless vehicle for hire permit agreements	
		Annual Business Permit (non-refundable)	\$500
		Annual Fee for each Dockless vehicle	\$50/each
A12.14.007	Ord. No. 2021-06, 6/22/21	Dockless vehicle operations	
		Fee for return of impounded vehicle	\$50/each

UTILITIES

SEC Reference	Last updated	Description	Amount of fee/Dep
A13.04.010	Ord. No. 2005-44 11/22/05	On-Site Sewage Facilities Permit Fees	
		Standard System	\$250
		Designed System	\$400
		Modification to Standard Permit	\$100
		Modification to Designed Permit	\$100
		Adjustment from Standard to Design	\$100
		Holding Tank	\$200
		Septic Tank Replacement	\$125
		Reinspection (Failed installation Inspection)	\$125
		Maintenance Contract Renewal	\$25
A13.05.005	1995 Code	Creation of Water Districts	
		Filing Fee for application to create Water Control District or Municipal Utility District	\$10,000
A13.08.015	Ord. No. 2022-22 9/20/2022	Solid Waste	
		Residential Service monthly charge	\$18.59
		Residential Additional Cart monthly charge	\$6.08
		Residential Additional Recycling Cart monthly charge	\$2.43

Progressive Waste Solutions directly invoices Commercial Customers for the following Services:

Commercial Solid Waste Dumpster Services

Container Size	Weekly Collection Frequency ¹						Extra Pickups ¹
	1	2	3	4	5	6	
96-Gallon Cart	\$28.02			N/A	N/A	N/A	
2 CY Dumpster	\$ 80.98	\$ 220.72	\$ 271.77	\$ 288.84	\$ 332.16	\$ 348.77	\$ 75.36
3 CY Dumpster	\$ 88.13	\$ 163.34	\$ 258.62	\$ 344.49	\$ 430.34	\$ 458.28	\$ 81.44
4 CY Dumpster	\$ 121.13	\$ 176.58	\$ 282.49	\$ 376.18	\$ 470.20	\$ 575.78	\$ 85.08
6 CY Dumpster	\$ 132.71	\$ 216.96	\$ 366.64	\$ 460.61	\$ 575.77	\$ 690.91	\$ 100.89
8 CY Dumpster	\$ 151.40	\$ 262.57	\$ 392.70	\$ 511.08	\$ 638.84	\$ 766.61	\$ 115.48
10 CY Dumpster	\$ 161.28	\$ 266.21	\$ 416.72	\$ 556.58	\$ 695.73	\$ 834.88	\$ 128.84

Commercial Recycling Dumpster Services (Non-Exclusive)

Container Size	Weekly Collection Frequency						Extra Pickups
	1	2	3	4	5	6	
96-Gallon Cart	\$ 22.20			N/A	N/A	N/A	
2 CY Dumpster	\$ 72.88	\$ 198.65	\$ 244.08	\$ 259.95	\$ 298.96	\$ 313.90	\$ 75.36
3 CY Dumpster	\$ 79.32	\$ 147.00	\$ 237.62	\$ 295.41	\$ 396.04	\$ 475.24	\$ 81.44
4 CY Dumpster	\$ 95.48	\$171.97	\$ 257.95	\$ 343.95	\$ 429.92	\$ 515.90	\$ 85.08
6 CY Dumpster	\$ 99.53	\$ 162.72	\$ 274.98	\$ 345.47	\$ 431.81	\$ 518.20	\$ 100.89
8 CY Dumpster	\$ 105.99	\$ 183.80	\$ 274.89	\$ 357.75	\$ 447.18	\$ 536.62	\$ 115.48
10 CY Dumpster	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 128.84

Additional Fee Commercial Services

Description of Service	Fee
Lock	\$13.38 per month
Set of casters	\$24.31 per month
Opening and closing of enclosures	No Charge
Excessive maintenance	\$121.55 per swap more than 1x per year

Temporary Refuse Roll-off Services (Maximum allowable fee)

Roll-off Type and Size	Container Rental Fee ² (Per Day)	Initial Delivery Fee One-time)	Collection Fee (Per Pull)	Disposal Fee ³ (Per Ton)	Processing Fee ⁴ (Per Ton)
10 CY Roll-off ¹	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
15 CY Roll-off ¹	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
20 CY Roll-off	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
30 CY Roll-off	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
40 CY Roll-off	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00

1. These container sizes are exclusive only for Commercial Service Units. Temporary service for Residential Service Units is a non-exclusive service. Proposed fees for non-exclusive services represent the maximum allowable fee, but the Contractor may choose to offer the service for a lower fee.
2. Container rental fee does not apply for the first 14 calendar days of service.
3. Based on actual tonnage hauled to the disposal location. Tonnage must be reported to the customer as part of the customer billing.
4. Recycling services are provided on a non-exclusive basis. Processing fee is based on actual tonnage hauled to the processing location. Tonnage must be reported to the customer as part of the customer billing.

*Could be subject to fees associated with contamination of materials.

Permanent Refuse Roll-off Services (Maximum Allowable Fees)

Roll-off Type and Size	Container Rental Fee (Per Month)	Compactor Rental Fee ¹ (Per Month)	Collection Fee (Per Pull)	Disposal Fee ² (Per Ton)	Processing Fee ³ (Per Ton)
10 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
15 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
20 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
30 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
40 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
25 CY Roll-off Compactor	N/A	\$ 364.65	\$ 379.64	\$ 28.23	\$0.00
30 CY Roll-off Compactor	N/A	\$ 395.04	\$ 379.64	\$ 28.23	\$0.00
40 CY Roll-off Compactor	\$N/A	\$ 425.42	\$ 379.64	\$ 28.23	\$0.00

¹ Does not apply if the customer owns the compactor unit.

² Based on actual tonnage hauled to the disposal location. Tonnage must be reported to the customer as part of the customer billing.

³ Recycling services are provided on a non-exclusive basis. Processing fee is based on actual tonnage hauled to the processing location. Tonnage must be reported to the customer as part of the customer billing.

- Container Rental fee only applies if the customer has less than a minimum of 2 pulls per month.
- Processing Fee may be subject to charges relating to contamination.

SEC Reference	Last updated	Description	Amount of fee/Dep
A13.09		UTILITY FEES AND DEPOSITS	
A13.09.003	Ord. No. 2015-16 9/22/15	Return Trip – Failure to have presence of responsible person for connection	\$25
A13.09.004	Ord. No. 2015-16 9/22/15	Credit Check	Actual Cost
A13.09.005	Ord. No. 2015-16 9/22/15	Residential Electric Deposit	\$200
		Residential Water Deposit	\$75
		Commercial Deposit	Twelve (12) months avg x two (2), plus fifteen (15)%
		<i>Temporary Deposit follows same rules for Residential and commercial above</i>	
		Temporary Services – nonrefundable fee	\$50
		Solid Waste Deposit	\$50
A13.09.006	Ord. No. 2015-16 9/22/15	Deferred Payment Plan – Administration Fee	\$25
A13.09.007	Ord. No. 2015-16 9/22/15	New Application Fee	\$50
		Disconnect Fee	\$50
		Reconnect Fee	\$50
		After Hours Reconnect Fee	\$75
		Trip Fee – Investigation during regular business hours	\$50
		Trip Fee – Investigation after hours	\$100
		Miscellaneous Service Fee	\$50
		Meter Re-reading Fee	\$25
		Meter Inaccessible Fee	\$25
		Transfer of Service Fee (per account)	\$20
		Returned Check Fee	Actual cost
		Meter Testing Fee – unless City initiated	Actual cost + \$25 fee
		Tampering with City Meter Charge – Actual costs could include cost of actual amounts of service used without City authorization, and cost associated with investigating the tampering claim.	Minimum \$500 or actual damages or both
A13.11.001	Ord. No. 2015-05 3/24/15	Reclaimed Water for Irrigation – per 1,000 gallons	\$5, Minimum \$5
A13.11.002	Ord. No. 2015-05 3/24/15	Reclaimed Water – Cost related to permitting, inspecting and application	
		Application Fee	\$150
		Resubmission/application review Fee	\$50
		Volume Charges per 1,000 gallons	\$5
		Engineering and other Professional Services	Actual Costs
		Security Deposit	\$500

SEC Reference	Last updated	Description	Amount of fee/Dep
A13.12.002	Ord. No. 2016-35 1/24/2017	Attachments to Utility Facilities Fees and Charges	
		Pre-Permit Survey Fee	\$50 per hour
		Make-Ready Charges	\$50 per hour
		Annual Pole Attachment Fee	\$10 per pole
		Annual Conduit Attachment Fee	\$2.50 per linear foot
		Inspection Fee	\$50 per hour
		Unauthorized Attachment Penalty Fee	\$30 per occurrence
		Failure to Tag Penalty	\$5 per occurrence
		Failure to Move/Remove Facilities Penalty	\$5

BASTROP BUILDING BLOCK (B³) CODE

SEC Reference	Last updated	Description	Amount of fee/Dep
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	Administration fee (per application, included in fees below unless otherwise noted)	5% of application fee
		Completeness Check (per application review)	\$250
		Technology Fee (per application, included in fees below)	\$6
		Meeting Re-Notification, if required by applicant action	\$500
		Appeal of Administrative Decision	\$531
		Appeal of Board/Commission Decision	\$531
		Misc. Administrative Plan Review	\$531
		Warrant Determination	\$60
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	SUBDIVISION	
		Preliminary Plat Review (plus 5% administration fee)	\$1706 + \$125 per acre
		Final Plat Review (plus 5% administration fee)	\$1,281 + \$125 per acre
		Amended/Administrative Plat Review (plus 5% administration fee)	\$1,281 + \$25 per acre
		Replat Review (plus 5% administration fee)	\$1,281 + \$125 per acre
		Plat Vacation Review	\$1,345
		Public Improvement Plan Review	\$5,256 minimum + all professional fees*
		Single Improvement Public Improvement Plan Review	\$1,345
		Public Improvement Plan Amendment Review	\$1,345
		Public Improvement Inspections	3.5% of total cost of improvement**, \$2,500 minimum
		Public Improvement Plan Agreement Review	\$3,156 + all professional fees*
		Conceptual Drainage Plan Review	\$1,266
		Preliminary Drainage Plan Review	\$2,421
		Final Drainage Plan Review	\$1,581
		Preliminary Infrastructure Plan Review	\$2,001
		Subdivision Variance Review	\$3,681
		Plat Recordation with the County	\$150 + fees charged by the County
		Platting Exemption Determination	\$50
		License Agreement Review	\$3,156, plus professional fees*
		Land Disturbance Permit	\$216
		License to Encroach Review, Easement	\$531, plus professional fees*

SEC Reference	Last updated	Description	Amount of fee/Dep
		License to Encroach Review, Right-of-Way	\$794, plus professional fees*
		Traffic Impact Analysis Review	\$557, plus professional fees*
		Right-of-Way Vacation Review	\$1,791, plus professional fees*
		Easement Vacation Review	\$899, plus professional fees*
		Neighborhood Regulating Plan	\$1056
<u>DEVELOPMENT FEES IN LIEU</u>			
		Tree Mitigation	\$600 per 4 inch tree
		Sidewalk	\$14 per square foot
		Trail	\$14 per square foot
PARKLAND DEDICATION			
		Less than 4 dwelling units per building	\$500 per Unit
		4 or more dwelling units per building	\$400 per Unit
SITE DEVELOPMENT			
		Site Development Plan Review (plus 5% administration fee)	\$1706 + \$125 per acre
		Site Development Plan Amendment Review	\$531
		Site Development Inspections	\$500
		Work without Approved Plan	\$500 per violation per day
GIS MAPPING FEES			
		Map Printing	\$6.67 per square foot + \$50 an hour
		Custom Map	\$250 per hour
		Public Improvement Plan Digitizing, May be waived if digital plans provided per City specifications	\$250 per hour
ZONING			
<u>A14.01.001</u>	Ord. No. 2021-12 09/21/2021	Zoning Concept Scheme Review (greater than or equal to 3.4 acres) (plus 5% administration fee)	\$3,006 + \$200 per acre (rounded up)
<u>A14.01.001</u>	Ord. No. 2021-12 09/21/2021	Zoning Concept Scheme Review (less than 3.4 acres)	\$1,581
<u>A14.01.001</u>	Ord. No. 2021-12 09/21/2021	Planned Development Zoning Amendment Review (plus 5% administration fee)	\$9,006 + \$200 per acre (rounded up)
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	Zoning Variance Review	\$3,681
		B ³ Code Text Amendment Review	\$2,106, plus professional fees*

SEC Reference	Last updated	Description	Amount of fee/Dep
		Comprehensive Plan Amendment Review	\$1,056, plus professional fees*
		Development Agreement Review	\$3,156, plus professional fees*
		Special District Creation (MUD, PID, SUD, WCID, etc.)	\$26,256 + Professional fees*
		Zoning Verification Letter	\$156
		Zoning Violation	\$500 per violation per day
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	SIGNS	
		Off-Premises Sign (Billboard) Repair	\$452
		Repair or reface of existing sign cabinet	\$85
		Building Signs (structural): Awning, Band (wall), Blade, Marquis, Outdoor Display Case, Construction Site (plus 5% administration fee)	\$106 plus \$1 per square foot
		Building Signs (non-structural): Nameplate, Window (plus 5% administration fee)	\$56 plus \$1 per square foot
		Small Freestanding Signs: Yard, Directional	\$60
		Large Freestanding Signs: Monument, Pylon, Development Information, Construction Site (plus 5% administration fee)	\$206 plus \$2/ft. of sign height and \$2/sq. ft. of sign area
		Banner	\$60
		Sidewalk Sign	\$60
		Master Sign Plan Review	\$531
		Administrative Sign Variance Review	\$1,056
		ZBA Sign Variance Review	\$3,681
		Work without Permit	100% the fee per sign type
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	HISTORIC PRESERVATION	
		Certificate of Appropriateness	\$58.50
		Certificate of Appropriateness - Demolition or Relocation	\$111
		Work without Certificate of Appropriateness	\$500 per violation per day
		*In accordance with Article 1.14 Professional and Consulting Fees or approved professional agreement	
		** Based on certified cost estimate provided by engineer of record and approved by the City	

CEMETERIES

SEC Reference	Last updated	Description	Amount of fee/Dep
A15.01		FAIRVIEW CEMETERY	
A15.01.012	Ord. No. 2022-22 9/20/2022	Cost of one (1) plot – Resident of the City of Bastrop	\$1,500
		Cost of one (1) plot – Non-Resident of the City of Bastrop	\$3,500
		80% of the fee is deposited into the Operating fund	
		20% of the fee is deposited into the Permanent Fund	
		Recording Fee	\$30
		Permit Fee	\$25
		Burial Open/Close fees	
		Adult burial	\$1,520
		Infant/cremations burial	\$1,160
		Weekend surcharge	\$125
		Holiday surcharge	\$600
		Disinterment/Re-interment	\$1,450 each
		Liners	\$750
		Setup fee	\$640



Financial Management Policy

APPROVED
AUGUST 22, 2023

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PURPOSE STATEMENT

The overriding goal of the Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition while conducting its operations consistent with the Council-Manager form of government established in the City Charter. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policy is to provide guidelines for the financial management staff in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager.

The scope of the policies spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management, expenditure control and debt management.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

ACCOUNTING

The City of Bastrop finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board. The fiscal year of the City shall begin on October first of each calendar year and shall end on September thirtieth of the following calendar year. This fiscal year shall also be established as the accounting and budget year. Governmental fund types use the modified accrual basis of accounting, revenues are recognized when susceptible to accrue (i.e., when they are measurable and available). Expenditures are recognized when the related funds liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due.

Proprietary fund types are accounted for on a full accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

FUNDS

Self-balancing groups of accounts are used to account for city financial transactions in accordance with generally accepted accounting principles. Each fund is created for a specific purpose except for the General Fund, which is used to account for all transactions not accounted for in other funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service and Capital Project funds. A new Capital Fund should be created for each debt issuance.

EXTERNAL AUDITING

The City will be audited annually by outside independent auditors. The auditors must be a CPA firm of national reputation and must demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards, generally accepted government auditing standards, and contractual requirements. The auditors' report on the City's financial statements including any federal grant single audits will be completed within 120 days of the City's fiscal year end, and the auditors' management letter will be presented to the city staff within 150 days after the City's

fiscal year end. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered. The city staff and auditors will jointly review the management letter with the City Council within 60 days of its receipt by the staff.

EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL

The external auditors are accountable to the City Council and will have access to direct communication with the City Council if the city staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

EXTERNAL AUDITOR ROTATION

The City will not require external auditor rotation but will circulate requests for proposal for audit services periodically, normally at five-year intervals or less.

EXTERNAL FINANCIAL REPORTING

The City will prepare and publish an Annual Comprehensive Financial Report (ACFR). The ACFR will be prepared in accordance with generally accepted accounting principles and may be presented annually to the Government Finance Officers Association (GFOA) for evaluation and possible awarding of the Certification of Achievement for Excellence in Financial Reporting. The ACFR will be published and presented to the City Council within 180 days after the end of the fiscal year. City staffing and auditor availability limitations may preclude such timely reporting. In such case, the Chief Financial Officer will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons, therefore.

INTERNAL CONTROLS

WRITTEN POLICIES & PROCEDURES

The Finance Department is responsible for developing city-wide written policies & procedures on accounting, cash handling, and other financial matters. The Policies will be reviewed by the City Manager and approved by the City Council. The procedures will only need approval by the City Manager.

The Finance Department will assist department managers as needed in tailoring these written procedures to fit each department's requirements.

INTERNAL AUDIT

The Finance Department may conduct reviews of the departments to determine if the departments are following the written procedures as they apply to the departments.

Finance will also review the written policies and procedures on accounting, cash handling and other financial matters. Based on these reviews Finance will recommend internal control improvements as needed.

DEPARTMENT MANAGERS RESPONSIBLE

Each department manager is responsible to the City Manager to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented, and that all independent and internal control recommendations are addressed.

OPERATING BUDGET

PREPARATION

The City's "operating budget" is the City's annual financial operating plan. It consists of governmental and proprietary funds, including the general obligation debt service fund. The budget is prepared using the same basis of accounting as the audited financial statements. The budget is prepared by the City Manager with the assistance of the Chief Financial Officer and cooperation of all city departments. The City Manager transmits the document to the City Council thirty (30) days prior to the commencement of the fiscal year per the City Charter. The budget should be enacted by the City Council prior to the fiscal year beginning. The operating budget may be submitted to the GFOA annually for evaluation and possible awarding of the Award for Distinguished Budget Presentation.

The budget document presented to Council will be in compliance with Article VI Section 6.02 of the City Charter.

A copy of the proposed budget shall be filed with the City Secretary, at the Public Library and available on the City's website when it is submitted to the City Council in accordance with the provisions of the City Charter Article VI Section 6.03.

At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirements of state law, cause to be published the date, time, and place of a Public Hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving reasons for wishing to increase or decrease any such items. This is in accordance with the provisions of the City Charter Article VI Section 6.04.

After a public hearing, the Council shall analyze the budget, making any additions or deletions considered appropriate, and shall, at least three (3) days prior to the beginning of the fiscal year, adopt the budget by a favorable vote. This in accordance with the provisions of the City Charter Article VI Section 6.05.

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by City Council shall constitute the official appropriations of proposed expenditures for the year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for that tax year. This in accordance with City Charter Article VI Section 6.06.

BALANCED BUDGETS

An operating budget will be balanced, with current revenues, inclusive of beginning resources, greater than or equal to current operating expenditures/expenses.

PLANNING

The budget process will begin with a Staff Budget Retreat followed by a Council Budget Workshop to provide direction to the City Manager on goals of the organization. From Jan. – April, each Department Director will enter their line item budgets into the budget software. Starting in June, meetings are scheduled with the City Manager, Chief Financial Officer, and Department Directors, to review their budget submittals. The City Manager submits a proposed budget to the City Council before the end of July. The City Council will conduct budget workshops as necessary.

REPORTING

Periodic financial reports are available within the City's ERP program to enable the department managers to manage their budgets and to enable the Finance Department to monitor and control the budget as approved by the City Council. Summary monthly financial reports will be presented to the City Council within 45 days after the end of each month, if council meetings do not interfere with reporting requirement. Such reports will include current year revenue and expenditure budgets and year-to-date actual figures for all major funds.

The City uploads the monthly financial transactions to their website monthly.

CONTROL

Operating Expenditure Control is addressed in another section of the Policies.

PERFORMANCE MEASURES

Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the final budget document.

CAPITAL BUDGET

PREPARATION

The City's Capital Budget will be included in the City's Operating Budget. The Capital Budget will be prepared by the City Manager with assistance from the Finance Department and involvement of all required city departments.

APPROPRIATION

An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.

CONTROL

All capital project expenditures must be appropriated in the capital budget. Finance must certify the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

ALTERNATE RESOURCES

Where applicable, assessments, impact fees, or other user-based fees should be used to fund capital projects which have a primary benefit to certain property owners.

DEBT FINANCING

Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

REPORTING

Financial reports will be available to enable the department managers to manage their capital budgets and to enable the finance department to monitor the capital budget as authorized by the City Manager. The City uses a software to track capital projects. The projects are updated quarterly and available for review on our website.

REVENUE MANAGEMENT

SIMPLICITY

The City will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

CERTAINTY

An understanding of the revenue source increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

EQUITY

The City will strive to maintain equity in the revenue system structure. It is recognized that public policy decisions may lead to subsidies in certain circumstances, e.g., Over 65 property tax exemptions.

ADMINISTRATION

The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost, and cost of services analysis.

REVENUE ADEQUACY

The City will require that there be a balance in the revenue system. That is, the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability

to pay.

COST/BENEFIT OF ABATEMENT

The City will use due caution in the analysis of any tax, fee, or water and wastewater incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as a part of such analysis and presented to the appropriate entity considering using such incentive.

DIVERSIFICATION AND STABILITY

In order to protect the government from fluctuations in revenue source due to fluctuations in the economy, and variations in weather (in the case of water and wastewater), a diversified revenue system will be sought.

NON-RECURRING REVENUES

One-time revenues will not be used for ongoing operations. Non-recurring revenues will be used only for non-recurring expenditures. Care will be taken not to use these revenues for budget balancing purposes.

PROPERTY TAX REVENUES

For every annual budget, the City shall levy two property tax rates: Maintenance & Operations and Interest & Sinking (debt service). The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general debt obligations for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the Debt Service Fund. The maintenance and operations levy shall be accounted for in the General Fund. The City will adhere to state law when calculating these tax rates. Property shall be assessed at 100% of the fair market value as appraised by the Bastrop Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law. A 97% collection rate will serve as a minimum goal for tax collection, with the delinquency rate of 4% or less. The 97% rate is calculated by dividing total current year tax collections for a fiscal year by the total tax levy for the fiscal year.

All delinquent taxes will be pursued as part of the collection contract the City has with the Bastrop County Tax Assessor/Collector.

USER-BASED FEES

For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs and services.

GENERAL AND ADMINISTRATIVE CHARGES

A method will be maintained whereby the General Fund can impose a charge to the enterprise/proprietary funds for general and administrative services (overhead allocation) performed on the funds' behalf. The details will be documented and said information will be maintained in the Finance

Department.

TRANSFER FROM ELECTRIC FUND

There will be a transfer from the Electric Fund to the City's General Fund which represents a Return on Investment (payment in lieu of taxes). This transfer should not exceed 11% of the total proposed revenue of the Electric Fund for that budget year.

UTILITY RATES

The City will strive to review utility rates annually and, if necessary, adopt new rates to generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects.

INTEREST INCOME

Interest earned from investment of available monies that are pooled will be distributed to the funds monthly in accordance with the claim on cash balance of the fund from which monies were provided to be invested.

REVENUE MONITORING

Revenues received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the monthly financial report to Council.

EXPENDITURE CONTROL

OPERATING EXPENDITURES

Shall be accounted, reported, and budgeted for in the following categories:

1. Personnel Costs
2. Supplies and Materials
3. Maintenance and Repairs
4. Occupancy
5. Contractual Services
6. Other Charges
7. Contingency

APPROPRIATIONS

The level of budgetary control is the fund level budget in all Funds. Transfers between departments over \$25,000 will still require City Council approval. Transfers between expenditure accounts within a department may occur with the approval of the Department Director. City Manager approval is required if transferring from personnel accounts, capital accounts within a department, and transfers between

departments. When budget adjustments (i.e., amendments), are required between funds or between departments over \$25,000, these must be approved by the City Council through an Ordinance. Transfers between departments within the General Fund under the \$25,000 amount will be reported to City Council through the quarterly report.

CONTINGENCY ACCOUNT

The General Fund Contingency Account will be budgeted at a minimal amount (\$35,000). Increases to the contingency account must be approved by City Council.

CONTINGENCY ACCOUNT EXPENDITURES

The City Council must approve all contingency account expenditures over \$35,000. The City Manager must approve all other contingency account expenditures and report them to City Council.

PURCHASING CONTROL

All purchases shall be made in accordance with the City's Purchasing Policy. Authorization levels for appropriations previously approved by the City Council are as follows: below Directors \$1,000 (Directors can request to have this amount raised by submitting a written request to the Finance Department), for Directors up to \$9,999, for Chief Financial Officer up to \$14,999, and with any purchases exceeding \$15,000 to be approved by the City Manager.

PROFESSIONAL SERVICES

Professional services will generally be processed through a request for proposals process, except for smaller contracts. The City Manager may execute any professional services contract less than \$50,000 provided there is an appropriation for such contract.

PROMPT PAYMENT

All invoices will be paid within 30 days of receipt in accordance with the prompt payment requirements of State law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the City's investable cash, where such delay does not violate the agreed upon terms.

ASSET MANAGEMENT

INVESTMENTS

The City's investment practices will be conducted in accordance with the City Council approved Investment Policies.

CASH MANAGEMENT

The timing and amount of cash needs and availability shall be systematically projected in order to maximize interest earnings from investments.

INVESTMENT PERFORMANCE

A quarterly report on investment performance will be provided by the Chief Financial Officer to the City Council in accordance with the City's Investment Policy.

FIXED ASSETS AND INVENTORY

The City of Bastrop's Purchasing Policy defines Fixed Assets and "Minor Capital Outlay" items as items with a value over \$1,000 and with a life expectancy of two (2) or more years. Asset control will be conducted in accordance with the City Council approved Purchasing Policy Sec. IV which includes annual inventory count, proper disposal, and security measures. The Finance Department has procedures in place to capture these types of purchases, make sure they are added to the Fixed Asset List and be placed on the insurance. All departments should have procedures in place for proper maintenance of all city assets.

VEHICLE AND EQUIPMENT REPLACEMENT FUND

PURPOSE

The purpose of establishing a Vehicle and Equipment Replacement Fund (VERF), policy is to establish a decision-making process and criteria for purchase, replacement, elimination, and disposition of vehicles and equipment. The policy also establishes procedures to ensure those adequate funds will be available to purchase fleet assets and technology equipment, stabilizing the budgeting for major fleet and technology purchases, and provide sufficient cash flows for annual purchases of equipment greater than or equal to \$10,000.

ROLES AND RESPONSIBILITIES

Each department shall designate a fleet manager(s) to be responsible for oversight of department vehicles, equipment, and technology, and to ensure all equipment is safe, cost effective and meets the needs of the user department, and determining "best value" choosing the equipment to be purchased.

A Fleet Advisory Committee (FAC) should be established with the appropriate staff members, usually consisting of each departmental fleet manager(s). The committee will consider department requests in comparison to determination which assets to be purchased, replaced or eliminated annually. The FAC will provide an annual recommendation to the City Manager as part of the annual budget process for fleet purchases, replacements, eliminations and/or any other changes regarding fleet management.

FLEET INVENTORY

By November 1 of every year a physical inventory of all fleet assets shall be completed. By December 15 of each year, the City Finance Department shall distribute an inventory of all fleet assets to the Department Heads. By January 15 of each year, the FAC shall verify the accuracy of the inventory. The

final inventory shall include asset number (VIN #), description of asset (make, model, year), division or program the asset is assigned, and the mileage or hours of operation.

FUNDING OF FLEET ASSETS

All fleet assets purchased out of the VERF fund are owned by the fund and leased to the user departments. All assets purchased through the VERF are approved during the regular budget process prior to purchase. Accessories for fleet assets may be funded by the VERF as follows:

- (1) Accessories that will be funded by the VERF
 - (a) Initial purchase of accessories attached to the unit or required for the unit to perform its intended function.
 - (b) PC peripherals, i.e., wiring and laptop mounts.
 - (c) Accessories must be included in total cost of vehicle/equipment purchase.
- (2) Accessories that will not be funded by the VERF
 - (a) Maintenance items or services.
 - (b) Accessories added to the unit or replaced after the initial purchase is made and the unit is put into service.

All user departments will be charged an annual lease fee for each fleet asset allocated to their use from the VERF. Such fee will provide funds to purchase replacement assets. Money received from assets sold as surplus property will be credited to the VERF.

For vehicles and equipment that are not currently funded in the VERF, the FAC shall make recommendations as to how to fund replacement of the vehicles and/or equipment and present these recommendations as part of the annual budget process.

The purchasing of fleet through the VERF fund follow the same purchasing policy and procedures as any purchase would require.

VERF REVENUES

Departments will be charged an annual lease fee for assets assigned to them. Lease fees will be calculated in accordance with the following formula:

$$[A-B]/\text{Life} * C = X$$

A=Actual Vehicle and/or Equipment Cost

B=50% of Estimated Salvage Value

C=Inflation Factor

X=Normal Annual Lease Fee Charge

Life=Expected Life of Unit (See Replacement Criteria)

Charges to user departments will be reviewed periodically by the FAC. Lease fees may be adjusted during the annual budget process to ensure the adequacy of the VERF fund balance or to ensure the fund is not over funded. This analysis will include an anticipated cash flow examination that estimates the fund balance for the lease life of all assets.

FLEET ASSET REPLACEMENT CRITERIA

The department fleet manager shall annually identify assets that are candidates for replacement or elimination from the fleet as determined by the following replacement criteria:

Vehicle/Equip Category	Age (Years)	Mileage/Hours
Patrol Sedans	5	85,000 miles
Other Police Vehicles	7-10	100,000 miles
Heavy Equipment (Dump Trucks, backhoes, Street Equip. etc.)	10-20	Varies
Mowers	5-7	Varies
Trucks	7-10	Varies
Fire Trucks	10-20	Varies

By December 15 the FAC will confer with departments to review the departmental requests for the upcoming budget year. This will include discussion of request for additions to the fleet and the identification of assets for replacement or elimination to be considered for the next budget preparation cycle. The FAC shall make all recommendations for fleet additions, replacements or eliminations by February 15. By March 1, the CFO or designee shall calculate proposed lease fees using the lease fee calculation. Estimated costs will be used for inclusion in departmental budgets for the upcoming fiscal year.

All vehicle and equipment replacements are considered proposed until such time as the next year’s budget is formally approved by Council. Department fleet managers are responsible to provide new title, VIN #s and all other pertinent information to the City Finance Dept. when the new vehicle and/or equipment is acquired. The Finance Department will be responsible for making sure all assets are properly insured.

For vehicles that are used frequently but incur very few miles, the replacement criteria may be exceeded, provided the vehicle remains safe and is economical to operate. Each year, these vehicles will be reviewed for replacement projections.

The finance department will be responsible for following the policy for disposal of assets when fleet is recognized as needing to be replaced or eliminated.

FINANCIAL CONDITION AND RESERVES

NO OPERATING DEFICITS

Current expenditures should be paid with current revenues. Deferrals, short-term loans, or one-time sources should be avoided as budget balancing technique. Reserves will be used only for emergencies on non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.

OPERATING RESERVES

Failure to meet these standards will be disclosed to the City Council as soon as the situation is recognized and a plan to replenish the ending resources over a reasonable time frame shall be adopted. This should be followed by a plan to mitigate the re-occurrence of this type of shortfall in the future.

1. The General Fund ending fund balance will be maintained at an amount up to three months' worth of estimated expenditures or at a level of 25% of budgeted operating expenditures.
2. The Enterprise/ Proprietary Funds will be maintained at a minimum level of 35% of budgeted operating expenditures.
3. Fund balances which exceed the minimum level established for each fund may be appropriated for non-recurring capital projects.

RISK MANAGEMENT PROGRAM

The City Council adopts an Investment Policy annually that outlines the investment strategy guidelines with the first goal being the safety of public funds. These policies mitigate the risk associated with investing these public funds.

LOSS FINANCING

All reasonable options will be investigated to finance losses. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based on a calculation of incurred but not reported claims, and actuarial determinations and such reserves will not be used for any purpose other than for financing losses.

ENTERPRISE/ PROPRIETARY FUND SELF-SUFFICIENCY

The City's enterprise funds' resources will be sufficient to fund operating and capital expenditures. The enterprise funds will pay (where applicable) their fair share of general and administrative expenses, in-lieu-of-property taxes and/or franchise fees. If an enterprise fund is temporarily unable to pay all expenses, then the City Council may waive general and administrative expenses, in-lieu-of-property taxes and/or franchise fees until the fund is able to pay them.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund reserve level needs to be sufficient to allow the fund to operate if a downturn in the economy occurred. Sufficient level of reserves should be a minimum of the annual Convention Center debt payment, Community Asset funding, and fifty percent (50%) of Visit Bastrop funding for the current year of expenditures to allow the City to ensure continuity of the organizations promoting tourism. Policy makers will need to determine priorities and funding levels should the economic downturn be expected to exceed this minimum reserve amount.

COMPREHENSIVE FUND BALANCE POLICY

BACKGROUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB-54). The primary objective of this standard is to improve the usefulness and comparability of fund balance information by reporting fund balance in more intuitive and meaningful components. This standard also clarifies the definitions of the different types of funds the governmental entity may set up for financial reporting purposes.

GASB-54 requires that written policies be formally adopted by the governing body depicting the procedures that will be used for committing fund balance, assigning fund balance, how stabilization funds will be determined, order of spending the fund balance categories, minimum fund balance levels, and use of governmental fund types.

FUND BALANCE CATEGORIES

Non-Spendable – Fund balance reported as “non-spendable” represents fund balance associated with inventory or prepaid items. The cash outlay for these types of items has already been made and therefore the resources represented by this fund balance category cannot be spent again.

Restricted – Fund balance reported as “restricted” represents amounts that can be used only for the specific purpose determined by law or by the external providers of those resources.

Committed – Fund balance reported as “committed” includes amounts that can be used only for specific purposes determined by a formal action and approval by City Council.

Assigned – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance.

Unassigned – Fund balance reported as “unassigned” represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

POLICY ON COMMITTED FUNDS

In accordance with GASB-54, it is the policy of the City of Bastrop that fund balance amounts will be reported as “Committed Fund Balance” only after formal action and approval by the City Council. The action to constrain amounts in such a manner must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.

For example, the City Council may approve a motion to report within the year-end financial statements each year, if available, an amount equal to two months of operating expenditures as Committed Fund Balance for Stabilization (see also Policy on Stabilization of Funds). The dollar amount to be reported as stabilization funds might not be known at the time of approval. This amount can be determined later when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of the City of Bastrop that the governing body may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be to display intentions to use portions of fund balance for future capital projects, stabilization funds, or to earmark special General Fund revenue streams unspent at year-end that are intended to be used for specific purposes.

After approval by the City Council, the amount reported as Committed Fund Balance cannot be undone without utilizing the same process required to commit the funds. Therefore, it is the policy of the City of Bastrop that funds can only be removed from the Committed Fund Balance category after motion and approval by the City Council.

POLICY ON ASSIGNING FUNDS

In accordance with GASB-54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body.

GASB-54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so, such as a budget committee or the Chief Finance Officer. Therefore, having considered the requirements to assign fund balance, it is the policy of the City of Bastrop that the Chief Finance Officer will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated informally by the governing body.

POLICY ON STABILIZATION OF FUNDS

The City desires that a specific amount of fund balance be maintained perpetually to provide for emergencies, contingencies, revenue shortfalls, or budgetary imbalances that may occur from time to time. This formal set-aside of fund balance is commonly known as “Stabilization Funding”. Therefore, it is the policy of this City that, if available, an amount up to two months’ worth of regular General Fund Operating expenditures be reported as Committed Fund Balance for stabilization each year in the year-end external financial statements of the City.

In the absence of a formal action by the governing body in any given year specifying the desire to report committed fund balance for stabilization funds of up to one month of regular General Fund operating expenditures, if available, the formal adoption of this policy by the governing body will be deemed to serve as the formal action required to commit fund balance for stabilization funds. If at year-end, an amount less than two months of operating expenditures is available within fund balance that is not already reserved or committed for other purposes, then it is the policy of the City to record all remaining fund balance amounts as Committed Fund Balance for Stabilization.

POLICY ON ORDER OF SPENDING RESOURCES

It is the policy of the City of Bastrop that when expenditures are incurred that would qualify as expenditures of either Restricted Fund Balance or Unrestricted Fund Balance (Committed, Assigned, or Unassigned), those expenditures will first be applied to the Restricted Fund Balance category.

Furthermore, it is the policy of this City that when expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, or Unassigned), those expenditures will be applied in the order of Committed first, then Assigned, and then Unassigned.

REVIEW OF GOVERNMENTAL FUND CLASSIFICATIONS

The City of Bastrop desires that the governmental fund types available for use in governmental financial reporting be appropriately selected based on the GASB-54 definitions of these fund types. Furthermore, the fund balance categories utilized within each of these fund types are also to be appropriately selected from the new GASB-54 classifications.

Therefore, after consideration of the purpose of each governmental fund type, it is the policy of the City of Bastrop to limit the fund balance categories that may be used with each governmental fund type as follows:

General Fund – Non-Spendable, Restricted, Committed, Assigned, and Unassigned.

Debt Service Funds – Restricted, Committed, and Assigned.

Capital Project Funds – Restricted, Committed, and Assigned.

Special Revenue Funds – Non-Spendable, Restricted, Committed, and Assigned.

DEBT MANAGEMENT

SELF-SUPPORTING DEBT

When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.

ANALYSIS OF FINANCING ALTERNATIVES

The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves or current monies.

VOTER AUTHORIZATION

The City shall obtain voter authorization before issuing General Obligation Bonds as required by law. Voter authorization is not required for the issuance of Revenue Bonds and Certificates of Obligation. However, the City may elect to obtain voter authorization for Revenue Bonds.

BOND DEBT

The City of Bastrop will attempt to maintain base bond ratings of AA2 (Moody's Investors Service) and AA (Standard & Poor's) on its general obligation debt, and AA- on its revenue bonds. In an attempt to keep the debt service tax rate flat, retirement of debt principal will be structured to ensure constant annual debt payments when possible.

IRS COMPLIANCE

The City will maintain written procedures for Post Bond Issuance Federal Tax compliance with IRS laws and regulations for tax exempt debt.

STAFFING AND TRAINING

ADEQUATE STAFFING

Staffing levels will be adequate for the fiscal functions of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload scheduling alternatives will be explored before adding staff.

TRAINING

The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

GRANTS/FUNDING REQUESTS FINANCIAL MANAGEMENT

GRANT SOLICITATION

Each department is responsible for researching and applying for grants that support needs within their department. The purpose of this policy is to ensure grant funding is solicited with prior approval of the City Manager. The grant application should only be made with input from pertinent departments. The grants should be cost beneficial and meet the City's objectives. Communication will be made with City Council to keep them informed on what grants are being solicited.

GRANT ACCEPTANCE

All grants awarded to the City of Bastrop must be accepted by action of the City Council. If the grant opportunity is identified early enough for inclusion in the annual budget, it shall be identified and budgeted in revenue and expenditure accounts. If the grant is accepted but has not been included in the annual budget, a budget amendment shall be requested to reflect the revenues and expenditures associated with the grant.

RESPONSIBILITY

Departments will oversee the day-to-day operations of grant programs, will monitor performance and compliance, and will also keep the Finance Department informed of significant grant-related plans and activities. Finance Department staff members will serve as liaisons with grantor financial management personnel, will prepare invoices, and will keep the books of account for all grants.

FUNDING REQUESTS FROM PARTNER ORGANIZATIONS

These organizations are identified as the Bastrop Economic Development Corporation and Visit Bastrop. The City Council will be informed of a funding request from a Partner Organization through an agenda item at a public meeting.

DONATIONS

LESS THAN \$25, 000

The City Manager is authorized to accept or reject any and all offers of donations made to the City having a monetary value of less than \$25,000 after due and proper consideration of the following factors:

1. Whether the proposed donation would be of a true benefit to the community or City Government;
2. Whether the proposed donation is appropriate or has practical use to the City's current or planned operations;
3. Whether the City already possesses similar items making the donated items(s) surplus;
4. Whether the proposed donation would require any undesirable or unreasonably high maintenance costs and efforts; and
5. Whether the required recognition, or stipulation, of the donor exceeds the value of the proposed donation or an acceptable level of recognition.

The City Manager shall prepare a report to be submitted to the City Council on a regular basis, not less than quarterly, detailing any offers of donations made to the City during the previous quarter, indicating whether such offer was accepted or rejected and, if rejected, stating the reason for same.

MORE THAN \$25, 000

The City Manager shall review proposals for donations having a monetary value of \$25,000 and greater to the City and shall prepare a recommendation to the City Council on such proposals. City Council action shall be required for acceptance of any such proposal. Prior to submittal to the City Council, the City Manager may invite comments from all affected City Department Heads and related Advisory Boards.

ACCEPTANCE

Upon acceptance by the City, the donor shall coordinate with City staff for the acceptance of the donation and specify a time frame for the expenditure or use of the donation. If a donation is not used for the intended specific purpose, within the approved amount of time, the donation may be returned to the donor upon request, or an extension of time may be permitted upon approval of the City and the donor.

All donations of any type in any amount of value shall be received and processed in accordance with proper and accepted accounting procedures.

ANNUAL REVIEW AND REPORTING

ANNUAL REVIEW

These Policies will be reviewed administratively by the City Manager at least annually, prior to preparation of the operating budget.

REPORTING

The Chief Financial Officer will report annually to the City Manager on compliance with these policies.

Tracy Waldron

Tracy Waldron, Chief Financial Officer

Sylvia Carrillo

Sylvia Carrillo, City Manager

History of Financial Policies:

Previously Approved 9/23/14

Previously Approved 10/25/16

Previously Approved 5/9/17

Previously Approved with Budget 9/25/18

Previously Approved 10/22/19

Previously Approved 9/8/20

Previously Approved 8/23/21

Previously Approved 8/23/22



Purchasing Policy

APPROVED
AUGUST 22, 2023

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PURPOSE

It is the policy of the City of Bastrop that all purchasing shall be conducted strictly based on economic and business merit. This policy is intended to promote the best interest of the citizens of the City of Bastrop, Texas.

The City of Bastrop intends to maintain a cost-effective purchasing system conforming to good management practices. The establishment and maintenance of a good purchasing system is possible only through cooperative effort. It must be backed by proper attitudes and cooperation of not only every Department Director and Official, but also every Supervisor and Employee of the City of Bastrop.

The purchasing process is not instantaneous. Time is required to complete the steps required by State law. In order to accomplish timely purchasing of products and services, at the least cost to the City of Bastrop, all departments must cooperate fully. Prior planning and the timely submission of requisitions are essential to expedite the purchasing process and to assure that the process is orderly and lawful.

This Policy reaffirms the City of Bastrop's commitment to strengthen purchasing and property controls to reasonably assure that assets are received and retained in the custody of the City of Bastrop.

CODE OF ETHICS

It is important to remember that when employees are participating in the purchasing process, they represent the City of Bastrop. By participating in the purchasing process, employees of the City of Bastrop agree to:

- a. Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications.
- b. Demonstrate loyalty to the City of Bastrop by diligently following the lawful instructions of the employer, using reasonable care, and only authority granted.
- c. Refrain from any private business or professional activity that would create a conflict between personal interests and the interest of the City of Bastrop.
- d. Refrain from soliciting or accepting money, loans, credits, or prejudicial discounts, and the acceptance of gifts, entertainment, favors, or services from present or potential suppliers that might influence or appear to influence purchasing decisions.
- e. Handle confidential or proprietary information belonging to employer or suppliers with due care and proper consideration of ethical and legal ramifications and governmental regulations.
- f. Promote positive supplier relationships through courtesy and impartiality in all phases of the purchasing cycle.
- g. Expose corruption and fraud wherever discovered.
- h. Texas Law prohibits component purchasing, separate purchasing and sequential purchasing of any kind. An employee commits an offense by intentionally or knowingly making or authorizing component, separate or sequential purchasing to avoid the competitive bidding requirements.
- i. Adherence to the City's Ethics Ordinance is mandatory. If there is a conflict between the two Ethics policies, the stricter of the two would apply.

COMPETITIVE PURCHASING REQUIREMENTS

The City of Bastrop policy requires three quotes for purchases over \$3,000. The only exceptions to this rule are for items purchased under a cooperative contract, sealed bid award, sole source purchases or purchases for an emergency.

Under no circumstances shall multiple requisitions be used in combination to avoid otherwise applicable bidding requirements or City Council approval.

WHO IS AUTHORIZED TO MAKE PURCHASES?

Purchases will only be processed if authorized by a Department Head or approved representative in an employee's direct chain of command.

INSTRUCTIONS FOR SOLICITING BIDS

When soliciting bids, City of Bastrop buyers must follow the steps below:

1. Give the same exact specifications to each vendor.
2. Give each bidder same deadline for turning in bids.

City of Bastrop buyers must inform vendors that bids submitted are all inclusive. Any charges for freight and handling, fuel fees or other costs must be included in the bid. To obtain contract status, the Department Head is responsible for first adhering to the procurement requirements stated below. City Manager approval or his designee is required.

PURCHASING CONTROL

Authorization levels established within the ERP system for appropriations previously approved by the City Council are as follows:

- Directors' or their designee not to exceed \$9,999.99
- Chief Financial Officer or designee up to \$14,999.99
- City Manager or designee approving purchases exceeding \$15,000.00

All purchases requiring a purchasing summary must have an approved purchase order before placing the order.

FLEET PURCHASES

The Finance Department will create a Fleet Appropriations List at the beginning of every fiscal year based on the adopted budget. A unit number will be assigned to each vehicle and equipment included on this list. This list will be distributed to each department with vehicles and equipment on the list.

Each department will complete and submit their purchasing summaries to the Finance Department, which should include the unit number assigned, as close to October 1st as possible. The purchasing summaries will be checked against the Fleet Appropriations List and reviewed for accuracy and

completeness. Once reviewed by the Finance Department, the summaries will go to the City Manager for approval.

Upon approval by the City Manager, a purchase order will be created and authorized by the Finance Department for each approved purchasing summary. At the time of issuance of the purchase order, budgeted funds will be encumbered to prevent the funds from being reallocated.

Approved purchase orders will be sent to each department with authorized vehicles and equipment on the Fleet Appropriations List. Once the department has received the approved purchase order, fleet orders can be placed with the selected vendor.

DOLLAR LIMITATIONS

The following dollar limitations should be used as a guideline. These limitations may not apply in all cases. Dollar limitations pertain to total purchase or invoice total not per single item cost. It is the Department Directors responsibility to ensure Purchasing policies are being adhered to.

\$0.01-\$3,000: Purchases of non-contract goods or services totaling \$3,000 or less require no quotation but are recommended.

If invoices for a single service contractor combine to total greater than \$3,000 in a fiscal year, the city will require the standards of \$3,001 to \$49,999 for purchasing to apply. As clearly identified in the Code of Ethics item h. Texas Law prohibits component purchasing, separate purchasing and sequential purchasing of any kind. An employee commits an offense by intentionally or knowingly making or authorizing component, separate or sequential purchasing to avoid the competitive bidding requirements.

Note that an employee does not commit an offense by making or authorizing component, separate, or sequential purchasing to address unexpected circumstances (such as unanticipated repairs) rather than to avoid competitive bidding requirements. Accordingly, if invoices for a single service contractor combine to total greater than \$3,000 in a fiscal year due to unexpected circumstances (and not to avoid competitive bidding requirements), the standards that apply to purchase totaling \$3,001 to \$49,999 will not apply.

If you have questions about which standards apply, contact the Finance Department.

\$3,001-\$49,999: Except where otherwise exempted by applicable State law, purchases totaling \$3,001 to \$49,999 require three (3) written quotes attached to a Purchasing Summary Form and a purchase order provided to the Finance Department.

No purchase orders of non-contract goods or services will be issued in excess of \$15,000 without City Manager or his designee prior approval.

If the lowest responsible quote is not selected, an explanation should be provided on the Purchasing Summary Form and approval by the City Manager will be required, no matter the dollar amount. Only the City Manager or his designee may determine "Best Value". The City Manager may elect to accept less than three quotes from a Director if due diligence has been documented by the Director in trying to adhere to the purchasing policy. A memo will be required from the Director providing a reason for their inability to obtain three written quotes and the scope of services being provided if applicable. It

must be approved and signed by the City Manager and attached to each Purchasing Summary Form and purchase order provided to the Finance Department.

According to State Law, two (2) Historically Underutilized Businesses (HUBs) are to be contacted on a rotating basis. HUB vendors are obtained from the Texas Comptroller of Public Accounts website. If the list fails to identify a historically underutilized business in the county in which the municipality is situated, the municipality is exempt.

If purchasing through a cooperative purchasing alternative, i.e., BuyBoard, DIR, TXMAS provide only one (1) written quote; proof or identification that the quote is from a cooperative source, complete a Purchasing Summary Form and a purchase order. Any vendor specific contracts should be on file with the Finance Department prior to final approval being given if applicable. It is the Department Director's responsibility to ensure the cooperative information is on file with the Finance Department.

\$50,000+: Except as otherwise exempted by applicable State law, requisitions for item(s) whose aggregate total cost is more than \$50,000 must be processed as competitive solicitations (e.g., sealed bids, request for proposals, and request for offers). Texas Local Government Code, Subchapter B, Section 252.021 defines the requirements for competitive bids.

The Code requires that sealed bids and request for proposals (RFP) are advertised in a local newspaper for two consecutive weeks prior to the bid opening. All bids must be received sealed and turned in to the City Secretary's Office by the date and time listed in the bid. Any bids received after the stated time will be returned unopened. The bid opening process is open to the public and all vendors that respond to the specific are invited to attend. Questions concerning pricing will not be addressed at the opening. Contracts for services require Errors & Omissions coverage.

If purchasing through a cooperative purchasing alternative, i.e., BuyBoard, DIR, TXMAS provide only one (1) written quote; proof or identification that the quote is from a cooperative source, complete a Purchasing Summary Form and a purchase order. All cooperative vendor specific contracts should be on file with the Finance Department prior to final approval being given if applicable. It is the Department Director's responsibility to ensure the cooperative information is on file with the Finance Department. City Manager written approval is required.

Rental Agreement: Vendors who provide rental items to the city are required to carry insurance. The type and amounts of insurance required vary based on the item rented. The Chief Financial Officer must review all rental contracts before the contract is awarded.

PERSONAL OR PROFESSIONAL SERVICES

Under the Professional Services Procurement Act, a contract for the purchase of a personal or professional service is exempt from competitive bidding requirements. The City also provides exemption for the purchasing of planning services.

The City may not select providers of professional services based on competitive bids. In these situations, the City must make the selection and award based on demonstrated competence and qualifications for performing the services for a fair and reasonable price.

Professional services may include:

- Accounting
- Architecture
- Landscape architecture
- Land surveying
- Medicine
- Optometry
- Engineering
- Real estate appraisal
- Nursing

According to the Texas Attorney General's Office professional services may include "*members of disciplines requiring special knowledge or attainment and a high order of learning, skill and intelligence.*"

OTHER EXEMPTIONS

State law authorizes other categories of exempt purchases. Purchases from other governments, some auctions and going-out-of-business sales, and other purchases are exempt under provisions of the Local Government Code and Vernon's Statutes.

The following is a list of other areas that are exempt from competitive bidding requirements:

1. Land or right-of-way
2. Items that can be obtained from only one source, including:
 - a. items for which competition is precluded because of the existence of patents, copyrights, secret processes or monopolies;
 - b. films, manuscripts or books;
 - c. electric power, gas, water, and other utility services; and
 - d. captive replacement parts or components for equipment;
3. Food
4. Personal property sold:
 - a. at an auction by a state licensed auctioneer;
 - b. at a going-out-of-business sale; or
 - c. by a political subdivision of the state, a state agency, or an entity of the federal government
5. Any work performed and paid for by the day is exempt from the competitive bidding process.
6. Work performed under a contract for community and economic development made by a county designed to reasonably increase participation by historically underutilized businesses in public contract awards by establishing a contract percentage goal for HUB businesses.

SOLE SOURCE PURCHASES

Sole Source purchases must be approved by the City Manager before purchasing. These conditions occur when the purchase involves compatibility of equipment, accessories, or replacement parts or when the goods or services is a one-of-a kind or protected by a patent, copyright, secret process. The product is only available from a regulated or natural monopoly. The product is a component or repair part that may only be purchased from the original supplier. The following items are necessary to provide

sufficient justification for sole source purchase:

1. A memorandum to the City Manager with a statement must be attached to the Purchasing Summary Form that says enough vendors have been contacted to determine that only one practical source of supply exists or states the reasons only one source exists. This memorandum should include the City Manager's signature signifying his approval.
2. A bid from the sole source provider on company letterhead.
3. A letter from the vendor stating they are the sole supplier of the good.

A Purchasing Summary Form and purchase order is still required with the above information attached.

CHANGE ORDERS

According to purchasing law, the City of Bastrop may make changes to plans, specifications, or quantities after award of the contract, if necessary. However, no increase may exceed 25% of the original contract amount and any decrease of 25% or more must have the consent of the contractor.

Increases that cause a change in dollar limitations or purchasing law may supersede the 25% rule:

Example: If a contract is awarded for \$45,000, the allowable increase under the 25% rule would be \$11,250. However, this would cause the new price to exceed \$50,000, which by State law requires sealed bids and advertising. Increase would be limited.

Any change in a purchasing contract that exceeds 25% of the original amount will void the original contract.

MAKING THE PURCHASE

City of Bastrop buyers are responsible for making sure that the purchased good or service is received as specified. Under no circumstance should a buyer accept more goods or services than ordered. Employees are only authorized to purchase items that have been approved by their Department Head. A purchase over the original amount requires additional approval.

30 DAY ACCOUNTS PAYABLE CYCLE

Texas law requires municipalities to pay invoices within 30 days or be subject to the payment of interest. It is the responsibility of each department to make sure the signed invoices, purchase orders and any other required paperwork is submitted to the Finance Department as soon as the product is received, or service rendered.

It is the responsibility of Accounts Payable to pay all vendor invoices within 30 days of the date the services or products are received. If the invoice date is different from the service/product receipt date, the department will need to note on the invoice the date of receipt of the product or service. Any Variance between the purchase order and the vendor invoice must be reconciled and documented on the purchase order. Vendor payments can only be made for the original or modified purchase order amount.

EMERGENCY PROCEDURES

Valid emergencies are those that occur because of the breakdown of equipment which must be kept in operation to maintain the public's safety or health, or whose breakdown would result in the disruption of City operations. It is required to get City Manager or his designee approval on any emergency purchases.

The Legislature exempted certain items from sealed bidding in the *Texas Local Government Code Section 252.022(a)*, including, but not limited to:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;
2. A procurement necessary to preserve or protect the public health or safety of the municipality's residents;
3. Procurement necessary because of unforeseen damage to public machinery, equipment, or other property.

The following steps must be taken when making emergency purchases:

1. Employee must receive approval from the City Manager or his designee.
2. Employee will make every effort to solicit bids unless circumstances prevent employee from doing so.
3. A written statement concerning the emergency must be provided following the incident to provide necessary documentation in Accounts Payable and must include the City Managers signature or his designees.

FEDERAL PROGRAMS

The City of Bastrop has adopted *Federal 2 CFR 200.318 - 200.326 and Appendix II to Part 200* for Federal Programs to ensure City procures materials and services in an efficient and economical manner that follows the applicable provisions of federal, state and local laws and executive orders. Federal 2 CFR 200 section 318 to 326 cover the following regulations:

200.318 – General Procurement Standards

200.319 – Competition

200.320 – Methods of Procurement to be followed

200.321 – Contracting with Small & Minority businesses, women business enterprises & labor surplus area firms

200.322 – Procurement of Recovered Materials

200.323 – Contract Cost & Price

200.324 – Federal awarding agency or pass-through entity review

200.325 – Bonding requirements

200.326 – Contract Provisions

ASSET CONTROL

INVENTORY CONTROL

The purpose of inventory control is to create and maintain a record/inventory of all fixed assets of the City of Bastrop. Fixed assets include all items over \$5,000 with a life expectancy of two (2) or more years. "Minor Capital Outlay" items must also be inventoried. These items will include assets purchased for \$1,000 to \$4,999.

When a fixed asset is received by the city, it is tagged with a City of Bastrop property tag (if feasible) and added to the Departments master list. A new asset form should be completed, signed, and provided to the Finance Department.

Each Department shall keep an inventory list of all fixed assets permanently assigned to an employee.

A wall-to-wall inventory of all fixed assets shall be performed every year or as deemed necessary. It is recommended that Departments perform an annual fixed assets inventory of equipment permanently assigned to employees.

USE OF PROPERTY

City of Bastrop employees should be aware that the use of City property for personal gain is strictly prohibited. City vehicles should only be used for official City business. City Personnel Policies list theft and unauthorized use of City property as grounds for immediate dismissal.

In addition, employees are not to use personal property for the performance of their job or at their work site. Personal items such as radios, coffee pots, picture frame, books, etc. is permissible: however, the City of Bastrop is not responsible for damage to or theft of these items.

DISPOSAL OF SURPLUS MATERIALS AND EQUIPMENT/ DONATIONS

City surplus materials and equipment (a/k/a 'surplus items') includes any City owned personal property such as furniture, fixtures, equipment, computers, vehicles, tools, clothing, or other such items, which have lost useful value to the City, have become non-functional or are obsolete. Such surplus items may be disposed of by one of the following methods:

- Sold competitively, by accepting sealed bids or by public auction;
- Traded in for acquisition of new equipment;
- Donated by the City to a recognized charitable organization;
- Provided to other governmental entities (donation or exchange).
- Sold as 'scrap' (for cash), if the items have no value except for salvage and the City Manager or his designee has authorized the sale for scrap; or
- Disposed of through solid waste collection services if the item has no salvage or other value and the City Manager or his designee has authorized such disposal.

Trade-In or Donation: Before trading-in and/or donating surplus items, the Department Head must prepare a memorandum to the City Manager and remit a copy to the Finance Department stating: 1) the identity of the surplus items to be disposed of, traded-in or donated, 2) the reasons for the surplus

items being declared surplus, 3) the original purchase price (if ascertainable) of the surplus items, and 4) the value of proposed “trade-in” or “donation”, in the estimation of the Department Head. If the Department Head receives approval by City Manager to proceed, the Department Head must coordinate their trading-in and/or donating surplus items with the Finance Department to ensure a Disposed Fixed Asset Form is completed and any other ancillary paperwork.

[Note: All property is owned in the name of the City of Bastrop and is not vested in any specific department.]

Sales: If the surplus items are to be sold, then the Department Head must prepare a memorandum to the City Manager and remit a copy to the Finance Department. The memo should include: 1) the identity of the items to be sold to include year, make, model, and any other identification characteristics, 2) a brief description providing why it is necessary to dispose of the item. The Department Head having received approval to sell a surplus item may then utilize one of the following options: 1) post notice in the local newspaper and/or through an approved on-line auction provider 2) advertise in the local newspaper, 3) request sealed bids, or 4) sell through a public auction, which may take place at a specified location or, by means of an on-line sale.

Preferred Disposition: Whenever reasonably feasible, it is the City’s preference that the Department Head dispose of the surplus equipment by means of a public auction or sale held in cooperation with other City departments and surrounding government entities.

Procedures: The City Manager shall have the authority to approve the disposal, sale, trade-in, or donation of surplus items when the value of same is less than \$50,000, in total. If the total value exceeds \$50,001, then the City Manager shall obtain Council approval of the proposed disposal, sale, trade-in, or donation of surplus items.

Once approved by either the City Manager or Council, as appropriate, to document the disposal, sale, trade-in, or donation of surplus items a Disposed Fixed Asset Form must be prepared and submitted to the Finance Department in addition to providing the license plates for any vehicles or equipment disposed of. The Finance Department manages the change of ownership and the receipt of funds.

City decals must be removed from all surplus City vehicles, machinery, and equipment before disposal, donation, trade-in, or sale.

City employees may participate, on their own time, in public auctions for the purchase of surplus City items.

LOST PROPERTY

After conducting an annual inventory and property is discovered to be lost, an explanation for the lost must be provided immediately to the Department Head using the Fixed Asset Form. Property losses that come to the attention of the employee before the annual inventory should be reported within 24 hours using the Fixed Asset Form.

All thefts are to be reported to a supervisor or Department Head as soon as possible. The City of Bastrop, Police Department must be notified immediately. Stolen fixed asset must be removed from the Master Inventory List and a copy of the police report attached to the Fixed Asset Form.

SECURITY MEASURES

All equipment will be kept in a secure area when not in use. Access to this area will be limited to the employees assigned to the secure area. In case of theft, the security of the area should be evaluated to determine if changes or re-keying of locks should be necessary.

RESPONSIBILITIES OF PARTIES

DEPARTMENT HEADS

1. Monitor and approve overall purchases to ensure that funds are spent judiciously and that budgeted resources are within their control and available for all procurement.
2. Reject requests for purchases that do not have proper authorization or include required documentation.
3. Approve all purchases up to \$9,999 excluding budgeted capital.
4. Adhere to the Purchasing Policies and the Code of Ethics.
5. Place cooperative agreements and Request for Proposals on file with Finance and monitor purchases to ensure that supply agreements are used.
6. Ensure that sole source requests meet the guidelines and include required documentation.
7. Inventory all fixed assets every year.
8. Verify goods and services are received as ordered before approving payment.
9. Annually inventory equipment assigned to employee.
10. Keep records of losses occurring in their areas to detect patterns of theft in one area or individual employee.

SUPERVISORS

1. Maintain security of equipment on-site
2. Keep a log of equipment issued to employees on a long-term basis.
3. Keep a log of equipment issued to employees on a short-term basis.
4. Forward all receipts and invoices to Department Head as soon as possible.
5. Check that equipment and supplies are returned upon termination of an employee.

CITY OF BASTROP ACCOUNTS PAYABLE

1. Pay bills in an accurate and timely manner.
2. Reject requests for purchases that do not have proper authorization or include required documentation.
3. Monitor purchases to ensure that supply agreements are used.
4. Ensure that purchasing policy requirement guidelines are met and required documentation included.

CITY OF BASTROP ACCOUNTING

1. Maintain the master fixed asset property list.
2. Assign inventory tags for fixed assets.
3. Provide Fixed Assets Forms.
4. Produce Master Inventory List as needed.
5. Process fixed asset transfers and retirements.
6. Review, approve and enter all purchase orders for budgeted fleet purchases.

PURCHASING CARD PROGRAM

PURPOSE

The purpose of the Purchasing Card Program is to provide the City with an efficient and controllable method of making small dollar commodity, service, and travel purchases. This program is to be used to procure low-value maintenance, repair, and operational expense items. By using the purchasing card, it will simplify the payment process and take advantage of the rebate program the card provider offers. The City will issue cards via the provider of its choice. This card policy is not intended to replace, but rather supplement existing purchasing, travel, and other City policies. The same restrictions that apply to other methods of purchasing also apply to the purchasing cards.

ELIGIBILITY

Department Directors and Supervisors can make a request to the City Manager for a purchasing card in their name. Department purchasing cards can be issued to each department and be the responsibility of the Department Director or his designee. Criteria for determining which departments should be issued a department card:

- Will the use of a Credit Card enhance productivity?
- Will the use of a Credit Card reduce paperwork?
- Will the Credit Card be utilized regularly for the purchasing of authorized (budgeted) goods, supplies and services?

USAGE

Each card will have a daily and monthly limit. The daily limit on the Department Director cards is set by the City Manager. The Department Directors will provide to the Program Administrator in writing, the limits for Supervisors individual cards. The daily limit for the department cards is \$500. Limits can be changed on a temporary or permanent basis when warranted and a written request is received by the Program Administrator from the Department Director.

Purchasing Cards may be used for small dollar purchases which do not exceed the daily transaction limit established by the Purchasing Policy and that do not exceed the cards maximum limit.

Acceptable purchases are:

- Maintenance and repair of equipment
- Operational expense items (within the dollar limits stated above)
- Registration Fees
- Travel expenses (must adhere to the Travel Policy)

Purchases made on the purchasing card will be for City business only. The purchasing card is not a personal line of credit and must never be used for personal or private purchases of any nature. When in doubt as to whether a purchase is allowable under the City policy, the Cardholder should either contact the Program Administrator before making the purchase or make payment personally and seek reimbursement from the City afterwards. Please remember that reimbursement for any out-of-pocket purchase made without authorization is subject to the City Manager's approval. Unauthorized purchases or use of the purchasing card in violation of this or any other City policy are prohibited, and purchaser will be subject to disciplinary action.

The Finance Department has a purchasing card with a \$125,000 monthly limit. This card is used solely to pay vendors that allow credit card payments and do not charge a processing fee. The advantage to this additional payment method is to obtain the rebate provided through the purchasing card program.

DUTIES AND RESPONSIBILITIES

A. Cardholder

1. The employee who is issued a card is called a "Cardholder" whether it was issued in their name or just in their custody (i.e. department card). The purchasing card has daily transaction limits as well as a maximum monthly limit.
2. Every transaction made using the purchasing card must have corresponding backup and be entered into the credit card program. All transactions will be reviewed and approved by the appropriate supervisor. All transactions, once reconciled, will be downloaded into the accounting system monthly.
3. Each Cardholder shall use the card only for authorized purchases. A hardcopy itemized receipt must be obtained from the vendor each time the card is used and be signed by the Cardholder and their Supervisor (when applicable).
4. The Cardholder is responsible for immediately notifying the Purchasing Card Provider, their Supervisor, and the Program Administrator if the card is lost or stolen.
5. Each Cardholder must acknowledge receipt of the purchasing card, understand the rules of usage, and sign the Purchasing Cardholder Agreement. Failure to abide by this Purchasing Card Policy may result in disciplinary action, up to and including termination of the employee. The Cardholder will be required to reimburse the City for any unauthorized transaction.
6. Upon resignation or termination of employment of a Cardholder, the Department Director shall notify the Program Administrator immediately, and the card shall be turned in to the Program Administrator.

B. Program Administrator

The Program Administrator is the Chief Financial Officer or their designee. The Program Administrator manages the Purchasing Card Program and has the following responsibilities:

1. Establishing purchasing card accounts and authorized limits
2. Point of contact for any Purchasing Card Program questions

3. Ensure compliance with the Purchasing Card Policy and the Purchasing Policy
4. Reviews all purchasing card transactions monthly
5. Terminating cards as needed

C. Departmental Responsibility

The Department Director determines who will be issued a purchasing card and the daily and monthly limits assigned. The Department Director will also ensure that purchases are authorized and adhere to City policies. Departments may implement more stringent internal authorization procedures that its Cardholders must follow to make purchases with the card. Directors or their designee are responsible for approving receipts and making sure the statements for each card are reconciled and backup uploaded to the credit card program within 15 days of the statement date to facilitate timely approval and processing.

PURCHASING CARD PROVIDER

The Purchasing Card Provider will generate a monthly billing statement at the close of every month. This statement can be obtained online. All Cardholders should receive instructions on how to establish a login to their account. The Cardholder is responsible for reconciling their respective statement, matching each transaction with a receipt as soon as it is received. If a transaction is listed which is not known to the Cardholder, the Cardholder is responsible for immediately notifying the Purchasing Card Provider and the Program Administrator of the disputed charge. It is imperative that each Cardholder promptly process the transactions and for approval by their supervisor

TRANSACTION/CARD LIMITS

Each individual purchasing card will have transaction and/or spending limits. The Chief Financial Officer in coordination with Department Director has the authority to limit types of purchases, places of purchases, and hours of day purchases that can be made on individual cards. The total purchase price as printed on the individual credit card receipt is known as the “transaction amount”. The purchasing card may be limited by the merchant type, transaction amount, and monthly transaction limit. Each Cardholder will be set up with limits for each of these categories and will be made aware of the limits. A card transaction will be denied when swiped if the transaction exceeds any of the limits. The card transaction limits may not exceed those set in the policy guidelines.

SALES TAX

As a tax-exempt government agency, the City of Bastrop does not pay sales tax. Cardholders will be provided a copy of the City’s Tax Exemption Certificate when requested. Cardholders are responsible for ensuring that the merchant does not include sales tax in the transaction, if possible. In the event sales tax is charged, the Cardholder is required to go back to the vendor/merchant to request a refund of the sales tax paid. If a refund is not possible, the Cardholder is required to submit a memorandum monthly to the Finance Department that includes an explanation as to why the sales tax paid cannot be credited along with a copy of the receipts showing the sales tax amount. The Finance Department will deduct the sales tax paid during the monthly sales tax reporting process.

RETURNS

Each Cardholder is responsible for coordinating returns with the vendor and making sure a proper credit slip is obtained. Credit shall be issued to the Cardholder's account. **Cash refunds are not allowed.**

RESTRICTIONS AND EXEMPTIONS

A. Employees may **not** use the card for the following:

1. Any purchases of items for personal use.
2. Cash refunds or advances.
3. Any purchase of goods/services or from a merchant type not considered prudent or of good judgment.
4. No purchases are to be processed through the employee's personal account online. You must establish a City account to process the purchase.
5. Any transaction amount greater than the Cardholder's transaction limit.
6. Items under contract unless an emergency exception is granted.
7. Alcohol or liquor of any kind. Patronization of bars, drinking places, and package stores must not be paid for with the purchasing card.
8. Separate, sequential, and component purchases or any transaction made with intent to circumvent the City Purchasing Policy or state law.
9. Any transaction that may cause or be perceived to cause damage to the City of Bastrop's reputation and goodwill, and/or reflect poorly on the ethical and moral decision-making of the Cardholder, staff, and elected officials.
10. Any other purchase specifically excluded in the City's Purchasing Policy.

B. Documentation

Supporting documentation must accompany each transaction including an itemized receipt signed by the Cardholder and Supervisor, when applicable. If a receipt is not obtained, a memo explaining the purchase must accompany the card statement.

C. Personal Use Restrictions

The card may not be used to pay spouse/family expense incurred while traveling. Only City business expenses are allowable, and the Cardholder must pay personal expenses separately.

OBTAINING A PURCHASING CARD

A. Steps:

1. Department Director submits in writing requests for a purchasing card and determines the appropriate daily and monthly transaction limits.
2. The Program Administrator will request the Purchasing Card Provider to issue a purchasing card with these established limits.

Upon receipt of the purchasing card, the Program Administrator will have the Cardholder review and sign the Purchasing Cardholder Agreement.

3. The new Cardholder receives copies of:
 - a) Purchasing Cardholder Agreement
 - b) Purchasing Card Policy
 - c) Purchasing Policy
 - d) Travel Policy

REVOCAION OF THE PURCHASING CARD

The purchasing card is subject to revocation at any time at the discretion of the Department Director or Chief Financial Officer. When a card is revoked, changes are made online and take effect immediately. The Program Administrator is further authorized to temporarily suspend use of the card via electronic methods if unauthorized use is discovered and such use poses a threat to internal financial controls.

PAYMENT OF FUNDS

PURPOSE

The Finance Department, under the direction of the Chief Financial Officer, is responsible for overseeing the payment process for the city, including oversight of appropriate payment methods, the approval process, and disbursement controls. This policy provides guidance governing all disbursements of city funds, except those for salaries and wages, and the appropriate usage of various payment methods. This policy establishes the Chief Financial Officer as the designated officer as required by Texas Local Government Code Section 105 to direct all payment of funds.

ROLES AND RESPONSIBILITIES

The finance department's accounts payable staff oversees the city disbursement process to ensure that only authorized disbursements are made, and that the disbursement process is efficient.

The Chief Financial Officer is responsible for working with accounts payable staff to develop and maintain adequate internal controls in the disbursement process, and to assess risks and review quality assurance standards. All disbursement documents are reviewed by the Chief Financial Officer or their designee prior to processing the disbursement to verify proper authorization of complete documentation is included.

The department heads are responsible for ensuring that the disbursement transactions are properly authorized, verifies that the transaction meets the conditions of this purchasing policy, is appropriate with the department’s approved annual budget, and is allowable within the applicable funding source restrictions.

The accounts payable staff will process only those transactions bearing appropriate departmental authorization and secondary authorization if required based on the approval limits stated in this purchasing policy.

TYPES OF PAYMENT REQUESTS

Invoices – It is the responsibility of the departments to submit invoices to accounts payable as quickly as possible and to expedite any other steps necessary to process invoices for payment. Vendor statements or quotes are not considered appropriate supporting documentation for purchases, and the city will not pay from such documents. It is expected that the purchaser of goods and services will always perform a receiving function, confirming that the goods and/or services ordered were received in accordance with the order. Department approval of invoices constitutes confirmation of receipt of goods and services.

Check Requests - Check requests may be submitted for payments of non-employees or employee reimbursements and other direct payments that cannot be made using a purchasing card or standard invoice submission. Appropriate supporting documentation must be attached to the check request to be processed.

FORMS OF PAYMENT

The City utilizes various forms of payment methods such as checks, direct deposit, electronic funds transfer (EFT), purchasing card, and wires. There is a two-step authorization process when using the check and EFT methods of payment, using secure signatures (electronic signatures) the employee processing the payments must enter a code and the Chief Financial Officer or their designee must enter a code. The signatures that appear on the checks must be authorized signers with the bank depository account.

The City encourages the electronic funds transfer payment method for the following reasons: eliminating storage of paper checks, reduce time spent on reconciliation, eliminating the occurrence of lost or stolen checks, reducing security risks, and improving tracking of payments using integrated banking technologies. This also gets the vendor paid much faster than mailing checks.

ANNUAL REVIEW AND REPORTING

These policies will be reviewed administratively by the City Manager at least annually, prior to preparation of the operating budget. The Chief Financial Officer will report to the City Manager on compliance with these policies.

Tracy Waldron

Tracy Waldron, Chief Financial Officer

Sylvia Carrillo

Sylvia Carrillo, City Manager

History of Purchasing Policy:

Previously Approved 09/23/2014

Previously Approved 10/23/2018

Previously Approved 09/24/2019

Previously Approved 09/08/2020

Previously Approved 08/24/2021

Previously Approved 08/23/2022

GLOSSARY OF PURCHASING TERMS

Component Purchases: Purchases of component parts of an item that in normal purchasing practices would be accomplished by one purchase. (Purchasing parts and assembling a finished product.)

Pecuniary Benefit: Any form of economic gain (money, gifts, etc.).

Fixed Assets: A piece of equipment with a value of \$5,000 or more and a life expectancy of two (2) year or more.

Separate Purchases: Purchases made separately of items that in normal purchasing practices would be accomplished by one consolidated purchase. (Multiple purchase orders of similar items to avoid bidding procedures.)

Sequential Purchases: Purchases, made over a period, of items in normal purchasing practices would be combined and bid as one purchase. (Similar to above but multiple purchases of the same items to avoid bids.)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF BASTROP
 Taxing Unit Name
 PO Box 427, Bastrop, TX, 78602
 Taxing Unit's Address, City, State, ZIP Code

(512) 332-8823
 Phone (area code and number)
 www.cityofbastrop.org
 Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,584,704,935
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 176,795,307
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,407,909,628
4.	2022 total adopted tax rate.	\$ 0.5128 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value.	
	A. Original 2022 ARB values:.....	\$ 16,263,204
	B. 2022 values resulting from final court decisions:.....	-\$ 15,873,126
	C. 2022 value loss. Subtract B from A. ³	\$ 390,078
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 32,077,514
	B. 2022 disputed value:.....	-\$ 6,415,503
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 25,662,011
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 26,052,089

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,433,961,717</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>415,323</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>486,246</u> C. Value loss. Add A and B. ⁶	\$ <u>901,569</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>901,569</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,433,060,148</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>7,348,732</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>5,839</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>7,354,571</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>1,668,844,788</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>1,668,844,788</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>130,216,364</u>
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>130,216,364</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>206,433,423</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,592,627,729</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>70,861,956</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>70,861,956</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,521,765,773</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.4832</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.0000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.3166</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,433,961,717</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>4,539,922</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>3,769</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>3,769</u> E. Add Line 30 to 31D.	\$ <u>4,543,691</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,521,765,773</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.2985</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u> 0.0000 </u> / _{\$100}
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u> 0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u> 0.0000 </u> / _{\$100}
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.0000 </u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u> 0.0000 </u> / _{\$100}
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u> 0.2985 </u> / _{\$100}
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.0000 </u>/_{\$100}</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u> 0.2985 </u> / _{\$100}
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u> 0.3089 </u> / _{\$100}

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>4,738,273</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>383,000</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>1,175,000</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>3,180,273</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>54,882</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>3,125,391</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2022 actual collection rate. <u>104.00</u> % C. Enter the 2021 actual collection rate. <u>108.00</u> % D. Enter the 2020 actual collection rate. <u>99.00</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>3,125,391</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,592,627,729</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1962</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.5051</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

Not Applicable

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ _____/\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)</p> <p>B. Unused increment rate (Line 66)..... \$ _____/\$100</p> <p>C. Subtract B from A \$ _____/\$100</p> <p>D. Adopted Tax Rate \$ _____/\$100</p> <p>E. Subtract D from C..... \$ _____/\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ _____/\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)</p> <p>B. Unused increment rate (Line 66)..... \$ _____/\$100</p> <p>C. Subtract B from A \$ _____/\$100</p> <p>D. Adopted Tax Rate \$ _____/\$100</p> <p>E. Subtract D from C..... \$ _____/\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ _____/\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)</p> <p>B. Unused increment rate..... \$ _____/\$100</p> <p>C. Subtract B from A \$ _____/\$100</p> <p>D. Adopted Tax Rate \$ _____/\$100</p> <p>E. Subtract D from C..... \$ _____/\$100</p>	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____/\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____/\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.2985</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,592,627,729</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0313</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1962</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.5260</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.4832 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.5051 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

- De minimis rate.** \$ 0.5260 /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

print here ▶ Ellen Owens, Tax Assessor / Collector
Printed Name of Taxing Unit Representative

sign here ▶ 
Taxing Unit Representative

07/26/2023
Date

⁵⁹ Tex. Tax Code §526.04(c-2) and (d-2)