

ORDINANCE NO. 2019-03

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR 2019 IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; APPROPRIATING THE VARIOUS AMOUNTS HEREIN, AS ATTACHED IN EXHIBIT A; REPEALING ALL PRIOR ORDINANCES AND ACTIONS IN CONFLICT HEREWITH; AND ESTABLISHING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Bastrop, Texas has submitted to the Mayor and City Council proposed amendment(s) to the budget of the revenues and/or expenditures/expenses of conducting the affairs of said city and providing a complete financial plan for Fiscal Year 2019; and

WHEREAS, the Mayor and City Council have now provided for and conducted a public hearing on the budget as provided by law.

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

Section 1: That the proposed budget amendment(s) for the Fiscal Year 2019, as submitted to the City Council by the City Manager and which budget amendment(s) are attached hereto as Exhibit A, are hereby adopted and approved as the amended budget of said city for Fiscal Year 2019.


Section 2: If any provision of this ordinance or application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the other provisions, or application thereof, of this ordinance, which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are hereby declared to be severable.

Section 3: This ordinance shall take effect upon the date of final passage noted below, or when all applicable publication requirements, if any, are satisfied in accordance with the City's Charter, Code of Ordinances, and the laws of the State of Texas.

READ and APPROVED on First Reading on the 12th day of February 2019.

READ and ADOPTED on Second Reading on the 26th day of February 2019.

APPROVED:



Connie B. Schroeder, Mayor

ATTEST:



Traci Chavez, Deputy City Secretary

APPROVED AS TO FORM:



Alan Bojorquez, City Attorney

Exhibit "A"
FY 2019
BUDGET AMENDMENTS
GENERAL FUND

| | | |
|--------------------------------------|----|------------------|
| Projected Fund Balance as of 9-30-18 | \$ | 2,566,858 |
| FY2019 Budgeted Revenues | \$ | 11,507,934 |
| FY2019 Budgeted Expenses | \$ | (11,507,934) |
| 10/2018 Budget Amendments (net) | \$ | (10,000) |
| 2/2019 Budget Amendments (net) | \$ | - |
| Ending Fund Balance | \$ | <u>2,556,858</u> |

| DEPARTMENT | BUDGET | AMOUNT | DESCRIPTION | ACCOUNT # |
|------------|--------|--------|-------------|-----------|
|------------|--------|--------|-------------|-----------|

New Revenue:

Matching Revenues to Expenditures:

| | | | | |
|-------|---------|-----------------------|--------------------|----------------|
| Parks | Neutral | \$1,850 | Insurance Proceeds | 101-00-00-4537 |
| | | <u>Total Revenues</u> | | |
| | | \$1,850 | | |

Matching Expenditures to Revenues:

| | | | | |
|-------|---------|-----------|-----------------------------|----------------|
| Parks | Neutral | (\$1,850) | Gateways/HWY 71 Landscaping | 101-18-19-5381 |
|-------|---------|-----------|-----------------------------|----------------|

New Expenditures:

| | | |
|--------------------|----|------------------|
| Total Expenditures | \$ | <u>(\$1,850)</u> |
| Net Change | \$ | \$0 |

FY 2019
 BUDGET AMENDMENTS
 DEBT SERVICE FUND

| | | | | |
|--------------------------------------|----|----------------|--|--|
| Projected Fund Balance as of 9-30-18 | \$ | 315,398 | | |
| FY 2019 Budgeted Revenues | \$ | 2,637,663 | | |
| FY 2019 Budgeted Appropriations | \$ | (2,388,203) | | |
| 2/2019 Budget Amendment | \$ | (328,438) | | |
| Ending Fund Balance | \$ | <u>236,420</u> | | |

| BUDGET | AMOUNT | DESCRIPTION | ACCOUNT NUMBER |
|------------------------------------|--------|-------------|----------------|
| Matching Revenues to Expenditures: | | | |

Total Revenues 0

Matching Expenditures to Revenues:

| | | | |
|--------------------------|--------------|--------------------------------------------|----------------|
| New Expenditures: | | | |
| Increase | \$ (185,000) | Cert. of Obligation, Series 2018 Principle | 120-00-00-7157 |
| Increase | \$ (143,438) | Cert. of Obligation, Series 2018 Interest | 120-00-00-7158 |
| Total Expense | \$ (328,438) | | |
| Net Change | \$ (328,438) | | |

FY 2019
BUDGET AMENDMENTS
WATER/WASTEWATER FUND

| | | |
|--------------------------------------|-------------|--|
| Projected Fund Balance as of 9-30-18 | 3,141,403 | |
| FY 2019 Budgeted Revenues | 5,707,190 | |
| FY 2019 Budgeted Expenses | (5,681,384) | |
| 10/2018 Budget Amendments (net) | (15,000) | |
| 2/2019 Budget Amendments (net) | (125,600) | |
| Ending Fund Balance | 3,026,609 | |

| BUDGET | AMOUNT | DESCRIPTION | ACCOUNT NUMBER |
|--------|--------|-------------|----------------|
|--------|--------|-------------|----------------|

Matching Revenues to Expenditures:

Total Revenues 0

Matching Expenditures to Revenues:

Increase

| | | | |
|----------|----------|----------------------------------------------|----------------|
| | | New Expenditures: | |
| Increase | (16,600) | | 202-35-43-5303 |
| Increase | (89,000) | System Maintenance (tank painting) | 202-35-43-5303 |
| Increase | (20,000) | System Maintenance (filters) | 202-35-10-5505 |
| Increase | (20,000) | Professional Services (Wholesale Rate Study) | 202-35-10-5505 |

Total Expense (125,600)

Net Change (125,600)

**FY 2019
BUDGET AMENDMENTS
WATER/WASTEWATER CAPITAL FUND**

| | |
|--------------------------------------|-----------------------|
| Projected Fund Balance as of 9-30-18 | \$ 2,725,000 |
| FY 2019 Budgeted Revenues | \$ 155,000 |
| FY 2019 Budgeted Expenses | \$ (875,730) |
| 2/2019 Budget Amendments (net) | <u>\$ (1,706,770)</u> |
| Ending Fund Balance | <u>\$ 297,500</u> |

| DEPARTMENT | BUDGET | AMOUNT | DESCRIPTION | ACCOUNT # |
|------------------------------------|-----------------------|--------|-------------------------------------|----------------|
| Matching Revenues to Expenditures: | | | | |
| Total Revenues \$ - | | | | |
| Matching Expenditures to Revenues: | | | | |
| Increase | | | | |
| New Expenditures: | | | | |
| Increase | \$ (1,300,000) | | Elevated Storage Tank HWY 20 | 250-50-00-6320 |
| Increase | \$ (277,885) | | XS Ranch Water Plant | 250-50-00-6325 |
| Increase | \$ (8,885) | | 18" Transmission lines XS to Willow | 250-50-00-6315 |
| Increase | \$ (120,000) | | Wastewater Line relocation | 250-51-00-6000 |
| Total Expense | <u>\$ (1,706,770)</u> | | | |
| Net Change | <u>\$ (1,706,770)</u> | | | |

**FY 2019
BUDGET AMENDMENTS
VEHICLE & EQUIPMENT REPLACEMENT FUND**

| | |
|--------------------------------------|---------------------|
| Projected Fund Balance as of 9-30-18 | \$ 1,866,409 |
| FY2019 Budgeted Revenues | \$ 611,563 |
| FY2019 Budgeted Expenses | \$ (400,764) |
| 10/2018 Budget Amendments (net) | \$ (8,000) |
| 2/2019 Budget Amendments (net) | \$ (15,000) |
| Ending Fund Balance | <u>\$ 2,054,208</u> |

| DEPARTMENT | BUDGET | AMOUNT | DESCRIPTION | ACCOUNT # |
|------------|--------|--------|-------------|-----------|
|------------|--------|--------|-------------|-----------|

Matching Revenues to Expenditures:

Total Revenue 0

Matching Expenditures to Revenues:

| | | | | |
|------|----------|------------|----------------------|----------------|
| BP&L | Increase | (\$15,000) | Service Bucket Truck | 380-00-00-6030 |
|------|----------|------------|----------------------|----------------|

New Expenditures:

Total Expense (\$15,000)
Net Change (\$15,000)

FY 2019
BUDGET AMENDMENTS
IMPACT FUND #306

| | |
|--------------------------------------|--------------|
| Projected Fund Balance as of 9/30/18 | \$ 373,652 |
| FY 2019 Budgeted Revenues | \$ 499,600 |
| FY 2019 Budgeted Appropriations | \$ (495,545) |
| 2/2019 Budget Amendment | \$ (18,500) |
| Ending Fund Balance | \$ 377,707 |

| DEPARTMENT | BUDGET | AMOUNT | DESCRIPTION | ACCOUNT NUMBER |
|-------------------|----------|-------------|-----------------------|----------------|
| New Expenditures: | | | | |
| Water/Wastewater | Increase | \$ (9,250) | Professional Services | 306-50-50-5505 |
| | | \$ (9,250) | Professional Services | 306-51-51-5505 |
| | | \$ (18,500) | Total Expense | |
| | | \$ (18,500) | Net Change | |

City of Bastrop
All Funds Summary FY2019

| | GENERAL FUND | STREET MAINTENANCE FUND | DEBT SERVICE FUNDS | HOTEL TAX FUND | SPECIAL REVENUE FUNDS | WATER/WASTEWATER FUNDS | BP&L FUND | CAPITAL IMPROVEMENT FUNDS | INTERNAL SERVICE FUND | TOTAL ALL FUNDS |
|-------------------------------------------|---------------|-------------------------|--------------------|----------------|-----------------------|------------------------|---------------|---------------------------|-----------------------|-----------------|
| BEGINNING FUND BALANCES | \$ 2,586,858 | \$ - | \$ 306,992 | \$ 3,425,181 | \$ 2,440,787 | \$ 5,824,328 | \$ 4,072,418 | \$ 8,260,931 | \$ 1,866,409 | \$ 28,763,904 |
| REVENUES: | | | | | | | | | | |
| AD VALOREM TAXES | 3,533,514 | | 1,863,009 | | | | | | | 5,396,523 |
| SALES TAXES | 4,864,390 | | | | | | | | | 4,864,390 |
| FRANCHISE & OTHER TAXES | 517,966 | | | 2,736,000 | 23,000 | | | | | 3,276,966 |
| LICENSES & PERMITS | 699,500 | | | 2,000 | | | | | | 701,500 |
| SERVICE FEES | 543,936 | | | 240,350 | 1,033,866 | 5,667,190 | 7,648,040 | | 311,563 | 15,444,945 |
| FINES & FORFEITURES | 334,000 | | | | 14,500 | | | | | 348,500 |
| INTEREST | 50,000 | 6,000 | 10,850 | 44,500 | 35,850 | 88,386 | 56,000 | 85,500 | 15,500 | 392,586 |
| INTERGOVERNMENTAL | 72,878 | | | 62,312 | 1,416,576 | | | | | 1,551,766 |
| OTHER | 83,850 | | 247,619 | | 30,700 | 8,000 | 17,000 | 102,291 | 30,000 | 519,460 |
| TOTAL REVENUES | 10,700,034 | 6,000 | 2,121,478 | 3,085,162 | 2,554,492 | 5,763,576 | 7,721,040 | 187,791 | 357,063 | 32,496,636 |
| OTHER SOURCES | | | | | | | | | | |
| Other Financing Sources | | | | | | | | 300,000 | | 300,000 |
| Interfund Transfers | 809,750 | 1,100,000 | 516,185 | 486,084 | 4,700 | 2,334,257 | | 453,825 | 254,500 | 5,959,301 |
| TOTAL REVENUE & OTHER SOURCES | 11,509,784 | 1,106,000 | 2,637,663 | 3,571,246 | 2,559,192 | 8,097,833 | 7,721,040 | 941,616 | 611,563 | 38,755,937 |
| TOTAL AVAILABLE RESOURCES | \$ 14,076,642 | \$ 1,106,000 | \$ 2,944,655 | \$ 6,996,427 | \$ 4,999,979 | \$ 13,922,161 | \$ 11,793,458 | \$ 9,202,547 | \$ 2,477,972 | \$ 67,519,841 |
| EXPENDITURES: | | | | | | | | | | |
| GENERAL GOVERNMENT | 4,225,284 | 566,797 | | 1,416,576 | | | | 657,807 | | 6,866,464 |
| PUBLIC SAFETY | 4,333,584 | | | 466,950 | | | 133,800 | 228,000 | | 5,162,334 |
| DEVELOPMENT SERVICES | 1,035,374 | | | | | | | 514,325 | | 1,549,699 |
| COMMUNITY SERVICES | 1,659,458 | | 346,994 | 292,175 | | | 160,493 | 533,854 | | 2,992,974 |
| UTILITIES | | | | 18,500 | | 3,938,419 | 6,123,910 | | | 10,080,829 |
| DEBT SERVICE | | | 2,716,641 | | | 1,425,805 | 433,000 | | | 4,575,446 |
| ECONOMIC DEVELOPMENT | | | | | | | | | | 3,065,666 |
| CAPITAL OUTLAY | | | | 124,050 | | 2,582,500 | | 4,559,109 | 423,764 | 7,689,423 |
| TOTAL EXPENDITURES | 11,253,700 | 566,797 | 2,716,641 | 3,412,860 | 2,318,251 | 7,946,724 | 6,851,203 | 6,493,095 | 423,764 | 41,983,035 |
| OTHER USES | | | | | | | | | | |
| Interfund Transfers | 266,084 | | | 516,186 | 575,392 | 1,883,565 | 1,341,575 | 1,376,500 | | 5,959,301 |
| TOTAL EXPENDITURE & OTHER USES | 11,519,784 | 566,797 | 2,716,641 | 3,929,046 | 2,893,643 | 9,830,289 | 8,192,778 | 7,869,595 | 423,764 | 47,942,336 |
| ENDING FUND BALANCES | \$ 2,556,858 | \$ 539,203 | \$ 228,014 | \$ 3,067,381 | \$ 2,106,336 | \$ 4,091,872 | \$ 3,600,680 | \$ 1,332,952 | \$ 2,054,208 | \$ 19,577,505 |
| % of Expenditures | 25.5% | 95.1% | 8.4% | 89.9% | 73% | 76.3% | 52.6% | 20.5% | 484.8% | 57.1% |