

ORDINANCE NO. 2024-10

MAIN STREET PROGRAM BUDGET REDUCTION

AN ORDINANCE OF THE CITY OF BASTROP, TEXAS, AUTHORIZING THE AMENDMENT OF THE CITY OF BASTROP FY2024 BUDGET WITH A REDUCTION OF \$25,000 IN REVENUE RECEIVED FROM THE BASTROP ECONOMIC DEVELOPMENT CORPORATION ALLOCATED TO THE MAIN STREET PROGRAM; PROVIDING FOR SEVERABILITY; REPEALING CONFLICTING ORDINANCES; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR PROPER MEETING AND NOTICE.

WHEREAS, the City Manager of the City of Bastrop, Texas has submitted to the Mayor and City Council proposed amendment(s) to the budget for a reduction of \$25,000 in revenue received from the Bastrop Economic Development Corporation allocated to the Main Street Program for Fiscal Year 2024; and

WHEREAS, the City Council finds it is necessary to reduce the allocation of funds to the Main Street Program by \$25,000.

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

- Section 1.** The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.
- Section 2.** That the proposed budget amendment(s) for the Fiscal Year 2024, 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 2024.
- Section 3.** That funds shall be transferred, as set forth in Attachment A, for the above-stated purpose.
- Section 4.** Severability. If any clause or provision of this Ordinance shall be deemed to be unenforceable for any reason, such unenforceable clause or provision shall be severed from the remaining portion of the Ordinance, which shall continue to have full force and effect.
- Section 5.** Repeal. This Ordinance shall be and is hereby cumulative of all other ordinances of the City of Bastrop, Texas, and this Ordinance shall not operate to repeal or affect any of such other ordinances except insofar as

the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other Ordinances, are hereby repealed.

Section 6. Effective Date. This Ordinance shall take effect immediately after its final passage and any publication in accordance with the requirements of the City of Bastrop and the laws of the State of Texas.

Section 7. Proper Meeting and Notice. This budget amendment shall be on file with the City Clerk for public inspection. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

READ & ACKNOWLEDGED on First Reading by the City Council of the City of Bastrop, on this, the 26th day of March 2024.


PASSED & APPROVED on Second Reading by the City Council of the City of Bastrop, on this, the 9th day of April 2024.

APPROVED:

by: 

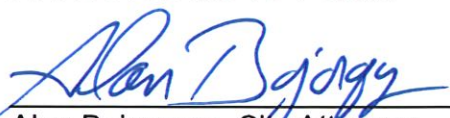
Lyle Nelson, Mayor

ATTEST:



Ann Franklin, City Secretary

APPROVED AS TO FORM:



Alan Bojorquez, City Attorney

**Main Street Budget/Actual
Fiscal Year 2024**

	Original Budget	Amended Budget	YTD Actual
Revenue			
HOT Tax Revenue	459,361.00	459,361.00	102,367.85
MS Events	22,500.00	22,500.00	-
BEDC Admin Support	50,000.00	50,000.00	25,000.00
Total Revenue	531,861.00	531,861.00	127,367.85
Expenses			
Personnel	160,464.00	160,464.00	57,116.93
Supplies	11,900.00	11,900.00	1,104.16
Occupancy	900.00	900.00	-
Contractual	210,587.00	210,587.00	26,267.59
Other Charges	114,510.00	114,510.00	30,707.22
Contingencies	33,500.00	33,500.00	12,171.95
Total Expenses	531,861.00	531,861.00	127,367.85
Net Income	-	-	-



City of Bastrop, TX

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
501-00-00-4007	MOTEL/HOTEL TAX RECEIPTS	459,361.00	459,361.00	-	102,367.85	-	69.58
501-00-00-4044	MS - SPONSORED EVENT	22,500.00	22,500.00	0	-	-22500	100
501-00-00-4493	BEDC ADMIN SERVICES	50,000.00	50,000.00	0	25,000.00	-33333.29	66.67
	Revenue Total:	531,861.00	531,861.00	0	127,367.85	(55,833.29)	
Expense							
501-85-80-5101	OPERATIONAL SALARIES	117,225.00	117,225.00	5,642.94	39,751.68	77473.32	66.09
501-85-80-5116	LONGEVITY	180.00	180.00	-	155.00	25	13.89
501-85-80-5117	OVERTIME	-	-	909.16	2,706.02	-2706.02	0
501-85-80-5150	SOCIAL SECURITY	8,969.00	8,969.00	497.01	3,242.90	5726.1	63.84
501-85-80-5151	RETIREMENT	14,688.00	14,688.00	890.82	5,515.80	9172.2	62.45
501-85-80-5155	GROUP INSURANCE	19,402.00	19,402.00	881.35	5,438.43	13963.57	71.97
501-85-80-5156	WORKERS COMPENSATION	-	-	-	307.10	-307.1	0
501-85-80-5201	SUPPLIES	4,300.00	4,300.00	-	85.73	4214.27	98.01
501-85-80-5203	POSTAGE	100.00	100.00	-	-	100	100
501-85-80-5230	FORMS	7,500.00	7,500.00	-	1,018.43	6481.57	86.42
501-85-80-5401	COMMUNICATIONS	900.00	900.00	-	-	900	100
501-85-80-5505	PROFESSIONAL SERVICES	195,000.00	195,000.00	-	21,071.91	173928.09	89.19
501-85-80-5560	ADMIN SUPPORT	15,587.00	15,587.00	-	5,195.68	10391.32	66.67
501-85-80-5601	ADVERTISING	53,250.00	53,250.00	-	1,600.00	51650	97
501-85-80-5602	PROMOTIONAL ACTIVITIES	14,500.00	14,500.00	-	5,926.96	8573.04	59.12
501-85-80-5604	BUSINESS DEVELOPMENT	3,000.00	3,000.00	-	212.00	2788	92.93
501-85-80-5605	TRAVEL & TRAINING	6,250.00	6,250.00	-	1,797.75	4452.25	71.24
501-85-80-5615	DUES & SUBSCRIPTIONS	2,010.00	2,010.00	-	935.00	1075	53.48
501-85-80-5620	SPONSORED EVENTS	35,500.00	35,500.00	-	20,235.51	15264.49	43
501-85-80-5920	DOWNTOWN BEAUTIFICATION	33,500.00	33,500.00	224.58	12,171.95	21328.05	63.67
	Expense Total:	531,861.00	531,861.00	9,045.86	127,367.85	404493.15	0.5282
	Report Surplus (Deficit):	-	-	(9,045.86)	-	-460326.44	4.822765

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
501 - HOTEL/MOTEL TAX FUND	182754	157754	197098.68	-603056.48	-760810.48
Report Surplus (Deficit):	182754	157754	197098.68	-603056.48	-760810.48

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	\$89,516	\$129,660	\$156,950	27%	\$149,109
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%)