



FISCAL YEAR
2023-24
PROPOSED
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:

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

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$757,386 which is a 9.7% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$354,695”.

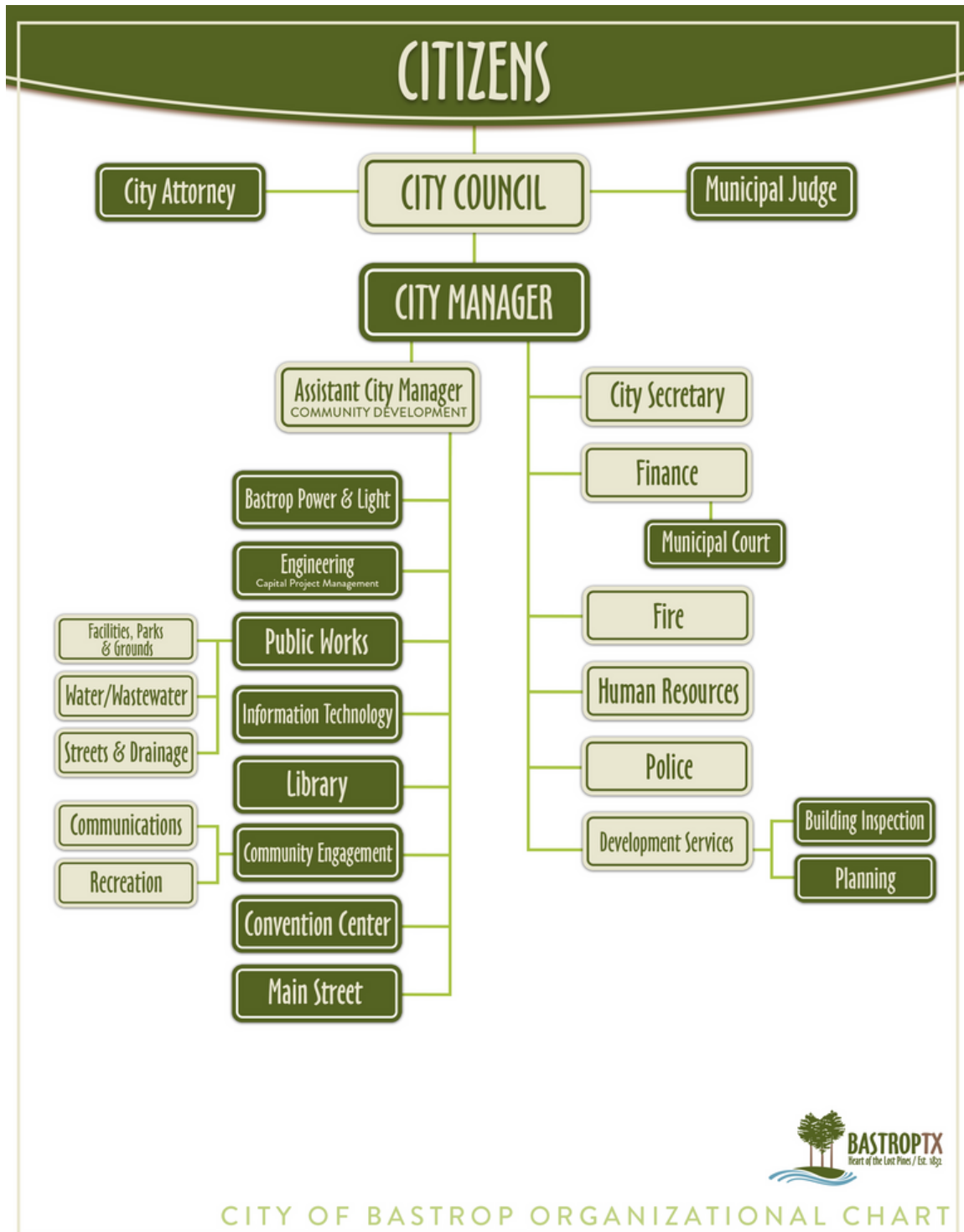
TAX RATE

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	0.5056	0.4883	0.3017	0.3094	0.5084	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

Organization Chart



CITY OF BASTROP ORGANIZATIONAL CHART



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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 proposed budget. The Ad Valorem tax revenue is increased in this proposed budget, at a 2.55% 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 proposed budget, there were 10 vacancies. This proposed 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 proposed 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 (Burleson 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.

<u>Description</u>	<u>Annual Amount</u>
Ad Valorem (Average Taxable Homestead)	\$146.00
Solid Waste (Residential service & recycling)	\$0.00
TOTAL	\$146.00

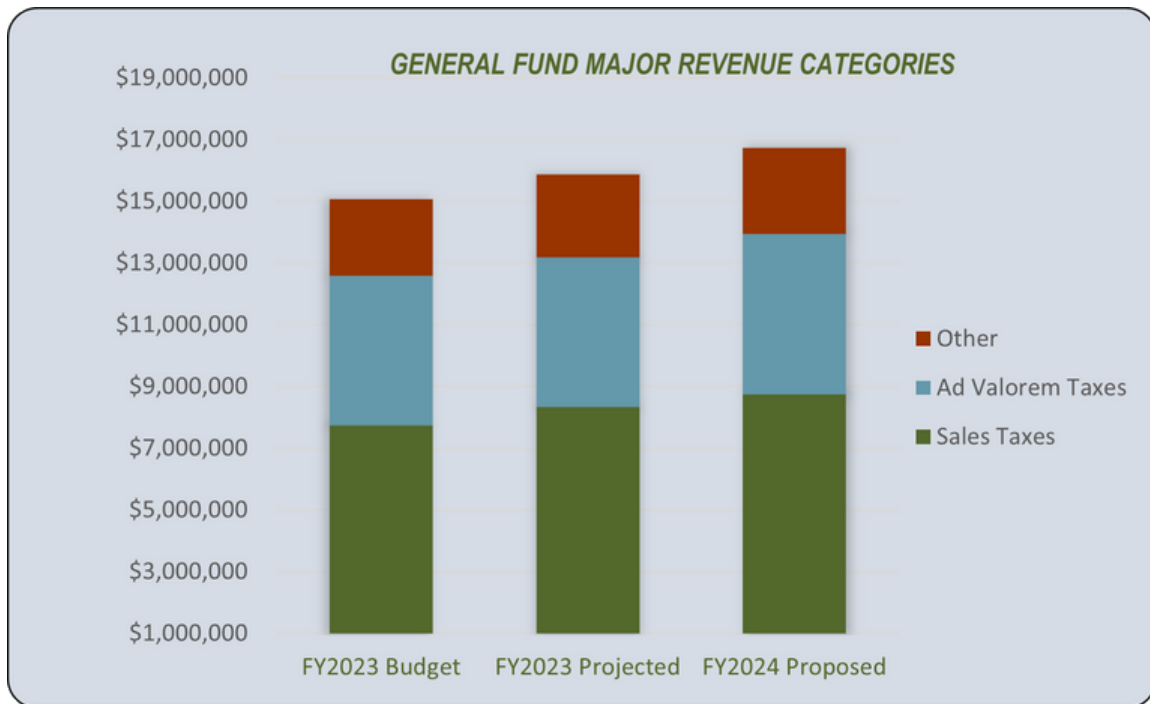
FY 2024 Budget in Brief

All Funds

The City of Bastrop is proposing \$74,432,028 of revenue in FY 2024, which represents a 21.7% increase over the FY 2023 budget amount of \$61,135,072. Budgeted operating expenditures are proposed to increase by 20.4% to \$121,830,190 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 12.6% to \$16,652,879 (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 revenues are increasing by \$757,386 with \$421,254 of this reflected in the General Fund. The remaining \$336,132 is reflected in the General Fund Debt Service Fund. Of the total increase, \$354,695 or 47% is the result of properties being added to the tax base as the result of new development.

Of the total property tax revenue increase, \$402,691 or 53% 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 \$8,507,306 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.



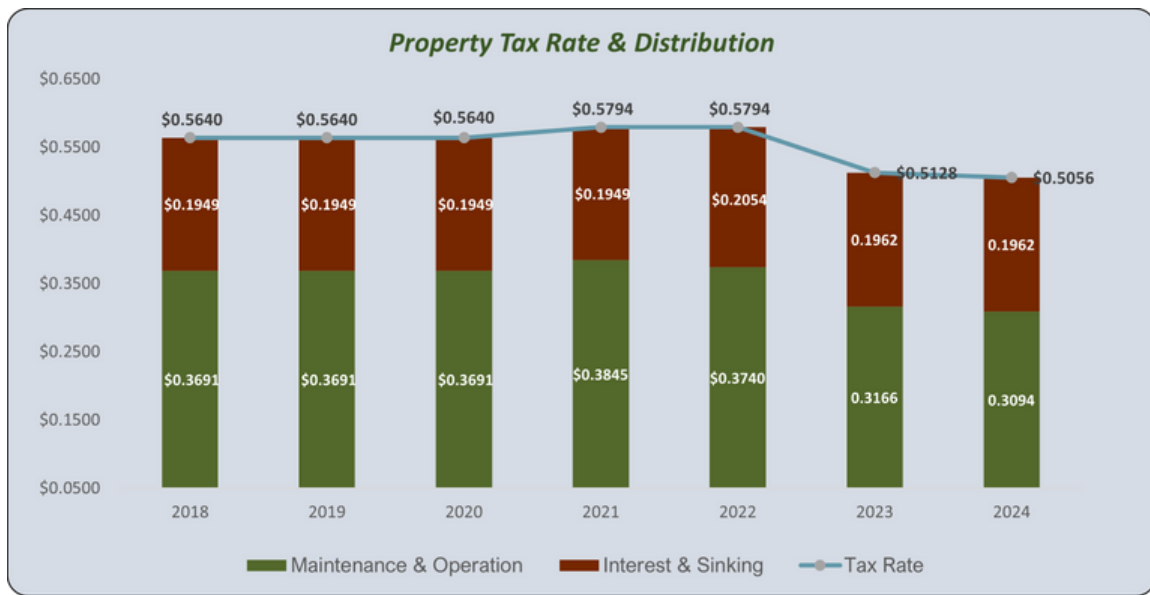
Property Tax Rate

The proposed 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	\$0.3094
I & S Rate (Debt)	\$0.1962	\$0.1962
Total	\$0.5128	\$0.5056

The Operations and Maintenance (O&M) tax rate is decreasing from \$0.3166 down to \$0.3094. 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 \$0.3122. This FY 2024 proposed budget is based on an O&M tax rate of \$0.3094 which is 2.55% 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	\$0.3094
I & S (Debt) Rate	\$0.1962	\$0.1962

Amt paid O&M	\$810	\$892
Amt paid I&S	<u>\$502</u>	<u>\$566</u>
Total paid	\$1,312	\$1,458

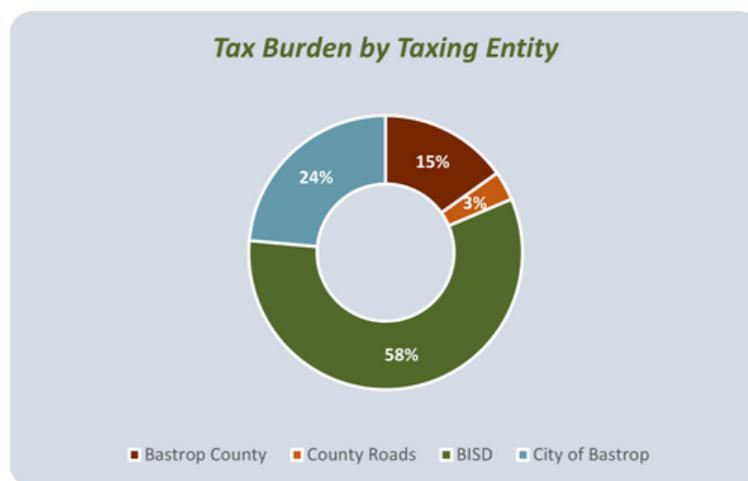
This is an increase of \$146.

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

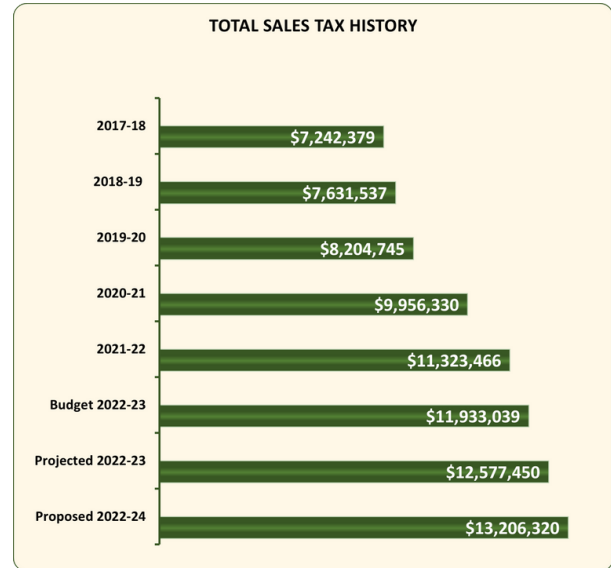
ENTITY	RATE	%
City of Bastrop	\$0.5128	23.6
Bastrop County	\$0.3294	15.2
BISD	\$1.2556	57.7
County Roads	\$0.0752	3.5
TOTAL	\$2.173	100.0



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 it's 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 VERF 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	<u>9.625</u>	<u>10.625</u>	<u>10.625</u>
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>	<u>FY 2022</u> <u>FTE</u>	<u>FY 2023</u> <u>FTE</u>	<u>FY 2024</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>FY 2023</u>	<u>FY 2024</u>
		<u>FTE</u>	<u>FTE</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>FTE</u>	<u>FY 2023</u> <u>FTE</u>	<u>FY 2024</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



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General Fund

General Fund Fiscal Forecast Assumptions

	ACTUAL FY21-22	PROJECTED FY22-23	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)	6.0%	11.0%	8.0%			
Positions moved out of GF back to HOT			-6.0%			
Burleson 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>						

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	\$4,848,261	\$5,269,515	\$5,518,656	\$5,837,562	\$6,063,872
Total Recurring Revenue	<u>\$15,969,470</u>	<u>\$15,227,876</u>	<u>\$16,205,664</u>	<u>\$16,919,122</u>	<u>\$17,738,666</u>	<u>\$18,501,399</u>
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	\$16,739,470	\$15,880,876	\$16,808,664	\$17,497,122	\$18,291,666	\$19,029,399
Total General Fund Expenses	\$ 14,514,849	\$ 13,997,906	\$ 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	9,401,781	9,941,724	6,450,489	5,762,751	5,549,272	5,732,697
One-Time Uses						
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			\$ 38,000			
Transfer to CIP	\$ 175,000	\$ 1,165,000	\$ -	\$ 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	PROPOSED	PLANNING	PLANNING	PLANNING
	FY22-23	FY23-24	FY24-25	FY25-26	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	\$ 99,000
New Property Valuation Estimate	\$ 107,140,322	\$ 70,861,956	\$ 25,000,000	\$ 50,000,000	\$ 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%	4.750%

Bond Payments are based on current debt schedules

Debt Service Fund Fiscal Forecast

	% Change	13.1%	28.4%	10.9%	6.6%	8.0%	7.8%					
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	\$0.001962	\$0.001980	\$0.001980	\$0.001980	\$0.001980	\$0.001980	\$0.001980	\$0.001980	\$0.001980
	ACTUAL FY 21-22	PROJECTED FY 22-23	PROPOSED FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PROJ FY 26-27						
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	\$	272,373	\$	290,414	\$	304,935	\$	320,182
Delinquent taxes/Penalty & Interes	\$	27,926	\$	24,000	\$	24,480	\$	24,970	\$	25,459	\$	25,978
Trans In- Convention Center	\$	545,702	\$	523,000	\$	518,000	\$	517,600	\$	526,600	\$	529,600
Trans In-Hunter's Crossing PID	\$	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)											\$	427,500
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

Fiscal Forecast Assumptions

Water/Wastewater Fund

	ACTUAL FY21-22	PROJECTED FY22-23	PROPOSED FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
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The finance department utilizes a rate model to help project assumptions for this department.

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%)						
Salary Savings	\$	-	\$	-	\$	-
Group Insurance		7.8%		0.0%		5.0%
Retirement		0.2%		8.0%		0.0%
Retirement - lump sum payment			\$190,000			
Worker's Comp Insurance		1.0%		1.0%		1.0%
Non- Personnel Operating Costs		1.0%		1.0%		1.0%
Administrative Support (GF)		3.9%		1.7%		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%		19.4%		11.6%
						4.2%
						0.0%

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
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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%

Vehicle & Equipment Replacement fund transfer - as of FY24 ALL vehicles/equip. are fully funded by the VERF fund

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	\$ 5,286,823	\$ 5,535,230	\$ 6,173,521	\$ 6,238,784	\$ 6,305,053	\$ 6,372,372
Vehicle/Equipment Rlpc 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%
<i>Total General Fund transfer</i>	<i>9.4%</i>	<i>7.6%</i>	<i>6.8%</i>	<i>6.5%</i>	<i>6.2%</i>	<i>5.9%</i>

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
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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%
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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%	12.5%	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 2018 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 RESOURCES	\$ 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.



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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 \$74,432,028 of revenue, which represents an 18.3% increase over the prior year. Budgeted expenditures are projected to increase by 18.6% or \$19,105,325 to \$121,806,532. 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	WASTEWATER FUNDS	BP&L FUND	CAPITAL IMPROVEMENT FUNDS	INTERNAL SERVICE FUND	ECONOMIC DEVELOPMENT CORP	TOTAL ALL FUNDS
BEGINNING FUND BALANCES	\$ 6,294,708	\$ 525,347	\$ 1,168,680	\$ 3,648,261	\$ 6,381,484	\$ 5,033,053	\$ 4,246,430	\$ 37,435,569	\$ 4,469,643	\$ 9,659,532	\$ 79,062,707
REVENUES:											
AD VALOREM TAXES	5,263,515	3,325,773			-	-	-	-			8,595,288
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	2,000	-	-	-	-			2,480,000
CHARGES FOR SERVICES	958,250			293,500	4,865,540	8,808,040	8,742,870	-	857,290		24,525,490
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	-	-	8,637,330			8,742,374
OTHER	35,000			-	44,910	4,500	-	1,365		38,050	123,825
TOTAL REVENUES	16,205,664	3,400,773	2,476,000	4,441,540	5,696,429	9,050,500	8,872,870	8,894,695	952,290	4,746,140	64,736,901
OTHER SOURCES											
Other Financing Sources	-	275,227						-			275,227
Interfund Transfers	603,000	592,900		-	38,000	6,440,500	-	880,500	865,000		9,419,900
TOTAL REVENUE & OTHER SOURCES	16,808,664	4,268,900	2,476,000	4,441,540	5,734,429	15,491,000	8,872,870	9,775,195	1,817,290	4,746,140	74,432,028
TOTAL AVAILABLE RESOURCES	\$ 23,103,372	\$ 4,794,247	\$ 3,644,680	\$ 8,089,801	\$ 12,315,913	\$ 20,524,053	\$ 13,119,300	\$ 47,210,764	\$ 6,286,333	\$ 14,405,672	\$ 153,494,735
EXPENDITURES:											
GENERAL GOVERNMENT	6,283,036				89,000	-	-	826,240	405,568		7,603,844
PUBLIC SAFETY	6,483,826				49,800	-	-	-			6,533,626
DEVELOPMENT SERVICES	248,814		1,699,988		-	-	-	-	29,500		1,978,302
COMMUNITY SERVICES	2,837,204			-	163,743	-	-	-			3,000,947
UTILITIES					10,000	5,375,234	7,802,880	-			13,188,114
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	1,369,000	3,400,000	56,224,437
TOTAL EXPENDITURES	15,852,880	4,746,311	1,699,988	4,183,754	5,156,662	13,145,419	8,945,474	47,106,677	1,804,063	10,350,970	112,392,203
OTHER USES											
Interfund Transfers	1,733,500	-		518,000	2,193,401	4,375,000	600,000	-	-	-	9,419,900
TOTAL EXPENDITURE & OTHER USES	17,586,380	4,746,311	1,699,988	4,701,754	7,350,063	17,520,419	8,945,474	47,106,677	1,804,063	10,350,970	121,812,103
ENDING FUND BALANCES	\$ 5,516,992	\$ 47,936	\$ 1,944,692	\$ 3,388,047	\$ 4,965,850	\$ 3,003,634	\$ 4,173,826	\$ 104,087	\$ 4,482,865	\$ 4,054,702	\$ 31,682,632



Revenue by Fund

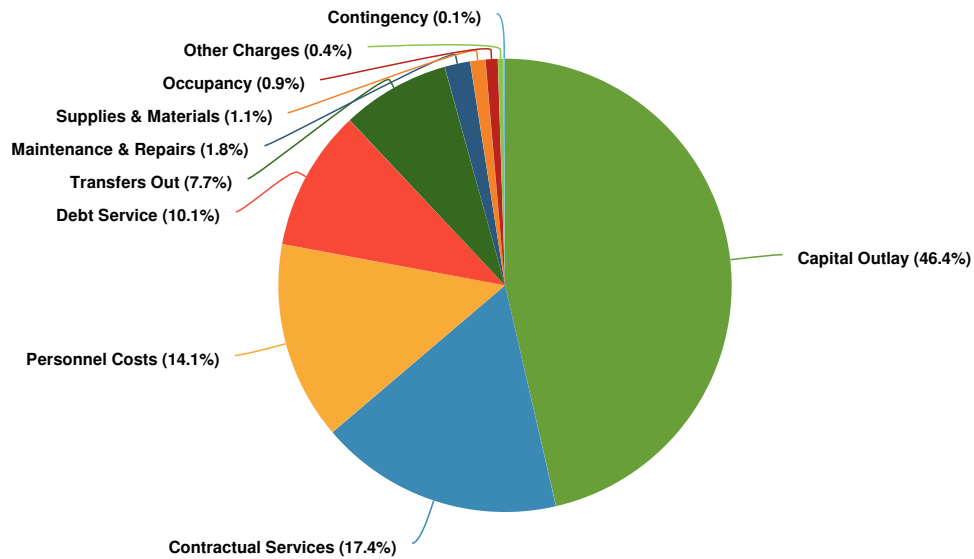
Name	FY2022 Actual	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$16,739,471	\$15,076,515	\$15,880,876	\$16,808,664	11.5%
General Fund - One Time	\$385,832	\$382,395	\$391,895	\$88,500	-76.9%
Land Acquisition	\$0	\$0	\$151,000	\$0	0%
Fairview 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	\$1,771,000	\$2,631,000	\$2,476,000	39.8%
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	\$4,268,900	10.3%
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	\$74,426,322	18.3%

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	\$17,586,380	-4.6%
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	\$1,411,751	\$1,462,320	\$1,699,988	20.4%
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	\$102,702,040	\$90,331,012	\$121,812,103	18.6%

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	\$17,329,509	\$16,086,215	\$17,219,105	-0.6%
Supplies & Materials	\$1,138,868	\$1,239,109	\$1,169,646	\$1,316,011	6.2%
Maintenance & Repairs	\$3,305,155	\$2,108,631	\$2,033,518	\$2,218,549	5.2%
Occupancy	\$884,803	\$853,413	\$936,618	\$1,062,125	24.5%
Contractual Services	\$13,184,184	\$18,140,012	\$16,011,135	\$21,184,751	16.8%
Other Charges	\$2,086,213	\$818,764	-\$144,480	\$486,407	-40.6%
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	\$102,702,040	\$90,331,012	\$121,812,103	18.6%

Fund Description



General Fund

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 12.6% to \$16,652,879 in FY 2024. This will leave a positive \$155,785 excess recurring revenue over 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.

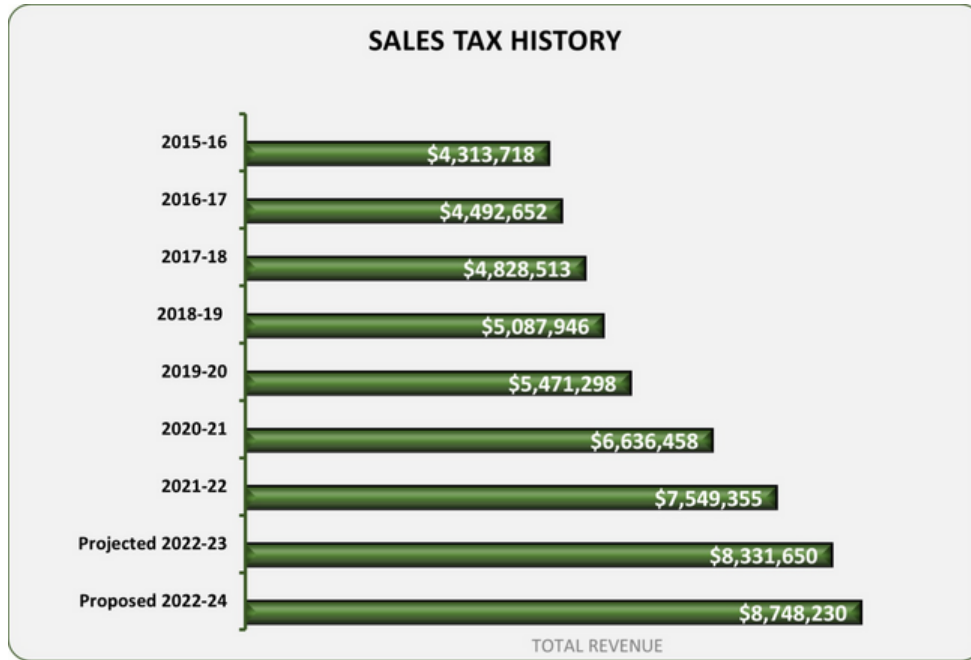
The Financial Management Policy states that the General Fund must maintain, at a minimum, 25% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, the General Fund will have 33% reserve at the end of FY 2024. The 17.5% decrease in the fund balance from 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 \$1,354,000.

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	\$15,076,515	\$15,880,876	\$16,808,664
Total Revenues:	\$16,739,471	\$15,076,515	\$15,880,876	\$16,808,664
Expenditures				
General Government	\$7,057,778	\$9,447,440	\$9,110,758	\$8,016,536
Public Safety	\$5,069,840	\$5,783,058	\$5,617,810	\$6,483,826
Community Services	\$2,131,824	\$2,897,819	\$2,643,647	\$2,837,204
Development Services	\$1,571,148	\$312,911	\$272,709	\$248,814
Total Expenditures:	\$15,830,589	\$18,441,228	\$17,644,924	\$17,586,380
Total Revenues Less Expenditures:	\$908,881	-\$3,364,713	-\$1,764,048	-\$777,716
Ending Fund Balance:	\$8,086,041	\$4,694,040	\$6,294,705	\$5,516,992

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 \$1,559,385,920 which is a 10.9% 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 \$5,206,014 in General Fund budgeted revenue, which is \$421,254 over the FY 2023 budget.

Property Tax Calculation	
	FY 2024 TAX YEAR 2023
TAX ROLL:	
Net Taxable Value (75% for ARB)	\$1,559,385,920
Rate per \$100	0.5056
Tax Levy Freeze Adjusted	7,884,255
Tax Levy - Frozen (Disabled / over 65)*	708,984
Total Tax Levy	8,593,239
Percent of Collection	99.0%
SUMMARY OF TAX COLLECTIONS:	
Current Tax	7,805,413
Revenue From Tax Freeze Property	701,894
Delinquent Tax	55,500
Penalty and Interest	42,000
TOTAL TAX COLLECTIONS	\$8,604,807

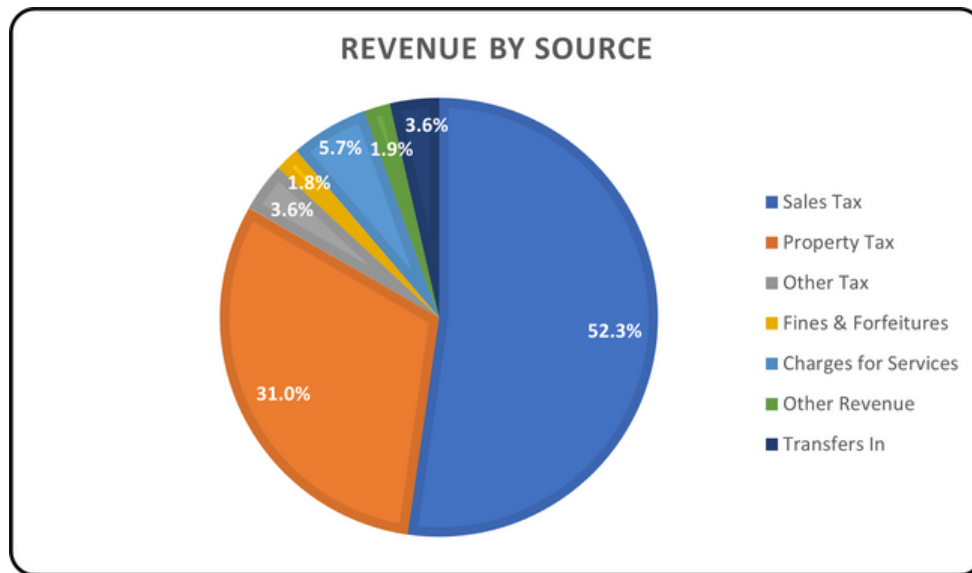
Property Tax Distribution			
	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND:			
Current Tax	\$0.3094		4,776,493
Revenue From Tax Freeze Property			429,521
Delinquent Tax			33,500
Penalty and Interest			30,000
Total General Fund	\$0.3094	61.19%	\$5,269,514
DEBT SERVICE FUND:			
Current Tax	\$0.1962		3,028,920
Revenue From Tax Freeze Property			272,373
Delinquent Tax			22,000
Penalty and Interest			12,000
Total Debt Service	\$0.1962	38.81%	\$3,335,293
DISTRIBUTION	\$0.5056	100.00%	\$8,604,807

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	\$0		\$0	0%
FIRE INSPECTION FEES	\$8,611	\$0		\$0	0%
DEVELOPMENT AGREEMENTS	\$53,012	\$0		\$0	0%
PUBLIC IMPROVEMENT FEES	\$344,268	\$0		\$0	0%
SITE DEVELOPMENT PLANNING	\$34,111	\$0		\$0	0%
FIRE REVIEW FEE	\$19,678	\$0		\$0	0%
BUILDING PERMITS- RESIDENTIAL	\$645,911	\$0		\$0	0%
BUILDING PERMITS- COMMERCIAL	\$174,590	\$0		\$0	0%
ZONING FEES	\$83,561	\$0		\$0	0%
PLATTING FEES	\$245,774	\$0		\$0	0%
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	\$2,000	\$2,000	\$2,000	0%
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	\$15,076,515	\$15,880,876	\$16,808,664	11.5%

Expenditures by Function

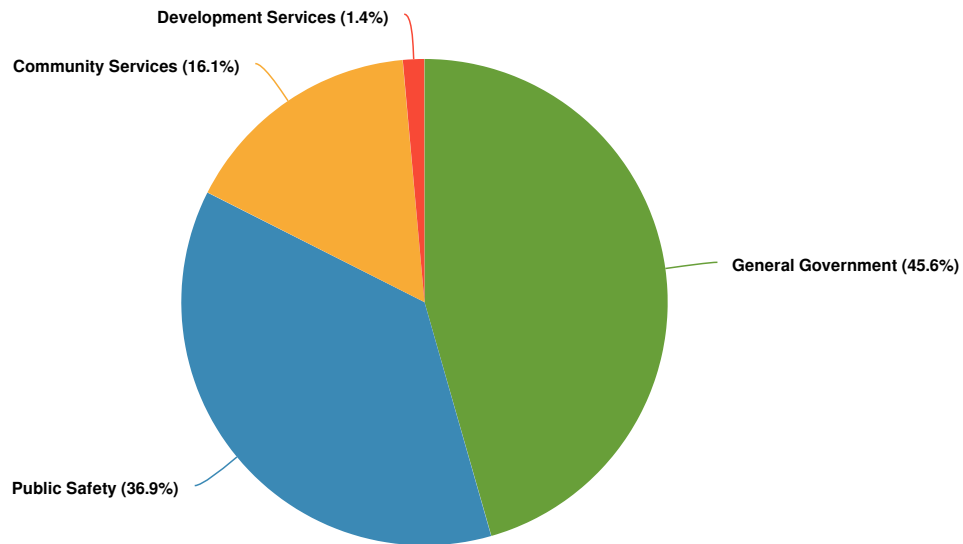
The **General Government** category is made up of the following departments: City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, and Public Works.

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	\$1,191,269	-61.2%
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	\$8,016,536	-15.1%

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	\$4,419,359	9.8%
Municipal Court	\$340,097	\$396,162	\$355,192	\$379,408	-4.2%
Total Public Safety:	\$5,069,840	\$5,783,058	\$5,617,810	\$6,483,826	12.1%
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	\$1,018,147	-12.6%
Total Community Services:	\$2,131,824	\$2,897,819	\$2,643,647	\$2,837,204	-2.1%
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	\$17,586,380	-4.6%

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 9.4% and represents 19.1% 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 12.7%.

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 of expense to 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.

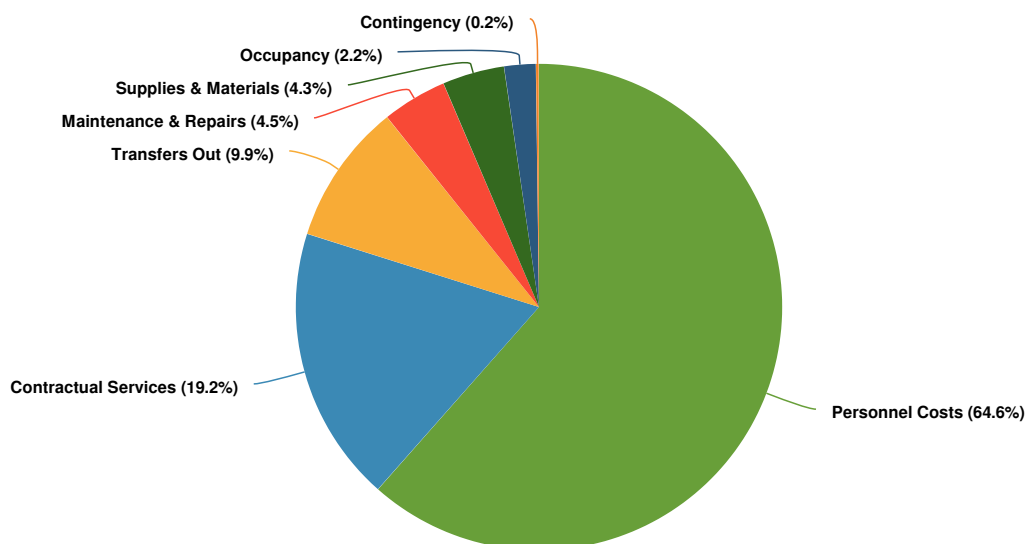
Capital Outlay

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	\$11,354,835	-8%
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	\$3,385,207	9.4%
Other Charges	-\$91,050	-\$994,421	-\$1,046,178	-\$867,653	-12.7%
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	\$17,586,380	-4.6%



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	<u>\$45,000</u>
	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

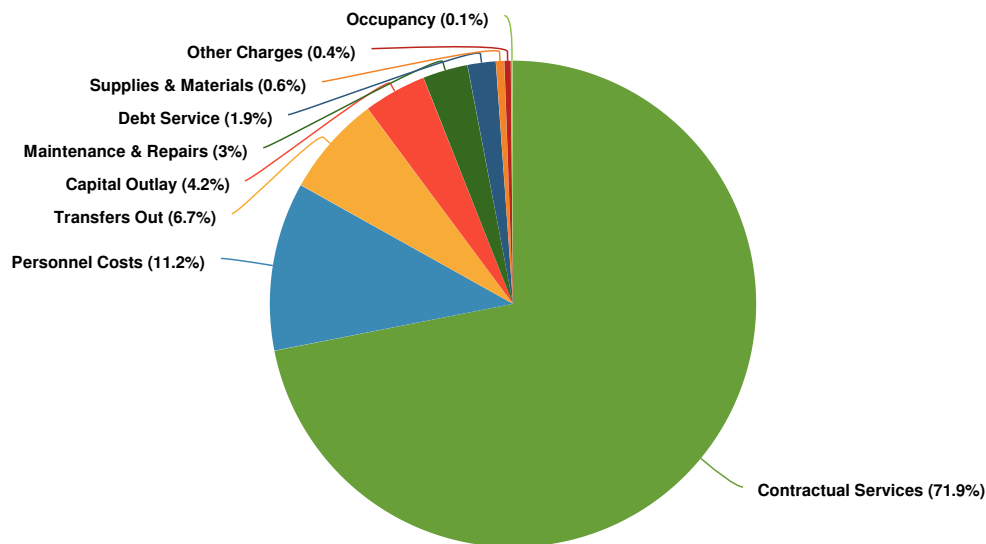
The total budgeted revenue for FY 2024 is an increase of 13.6% from FY 2023 budgeted but only an increase of 4.2% from the FY 2023 projections. The revenue projections are conservative and reflect an increase in the LCRA pass through rate. The increase is also due to some development in the BP&L service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



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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%



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	\$1,771,000	\$2,631,000	\$2,476,000
Expenditures	\$1,411,751	\$1,462,320	\$1,699,988
Total Revenues Less Expenditures:	\$359,249	\$1,168,680	\$776,012
Ending Fund Balance:	\$359,250	\$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	\$400,000	\$400,000	\$400,000	0%
FIRE INSPECTION FEES	\$6,000	\$6,000	\$6,000	0%
DEVELOPMENT AGREEMENTS	\$50,000	\$75,000	\$50,000	0%
PUBLIC IMPROVEMENT FEES	\$350,000	\$785,000	\$750,000	114.3%
SITE DEVELOPMENT PLANNING	\$35,000	\$35,000	\$35,000	0%
FIRE REVIEW FEE	\$15,000	\$15,000	\$15,000	0%
BUILDING PERMITS-RESIDENTIAL	\$650,000	\$445,000	\$400,000	-38.5%
BUILDING PERMITS-COMMERCIAL	\$100,000	\$450,000	\$450,000	350%
ZONING FEES	\$15,000	\$50,000	\$50,000	233.3%
PLATTING FEES	\$150,000	\$250,000	\$200,000	33.3%
TRADE PERMIT		\$120,000	\$120,000	N/A
Total Licenses & Permits:	\$1,771,000	\$2,631,000	\$2,476,000	39.8%
Total Revenue Source:	\$1,771,000	\$2,631,000	\$2,476,000	39.8%

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	\$263,224	\$339,854	\$451,871	71.7%
Supplies & Materials	\$6,450	\$1,700	\$7,050	9.3%
Maintenance & Repairs	\$1,100	\$150	\$1,000	-9.1%
Occupancy	\$2,200	\$1,800	\$2,200	0%
Contractual Services	\$406,707	\$495,707	\$86,207	-78.8%
Other Charges	\$10,800	\$1,750	\$14,000	29.6%
Total Building Inspection:	\$690,481	\$840,961	\$562,328	-18.6%
Planning				
Personnel Costs	\$602,210	\$464,726	\$672,150	11.6%
Supplies & Materials	\$9,800	\$2,500	\$5,000	-49%
Maintenance & Repairs	\$15,500	\$7,200	\$7,250	-53.2%
Occupancy	\$6,260	\$5,700	\$7,100	13.4%
Contractual Services	\$46,000	\$109,733	\$9,500	-79.3%
Other Charges	\$41,500	\$31,500	\$10,000	-75.9%
Total Planning:	\$721,270	\$621,359	\$711,000	-1.4%
Total Development Services:	\$1,411,751	\$1,462,320	\$1,699,988	20.4%
Total Expenditures:	\$1,411,751	\$1,462,320	\$1,699,988	20.4%



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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%



Fairview Cemetery Funds

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

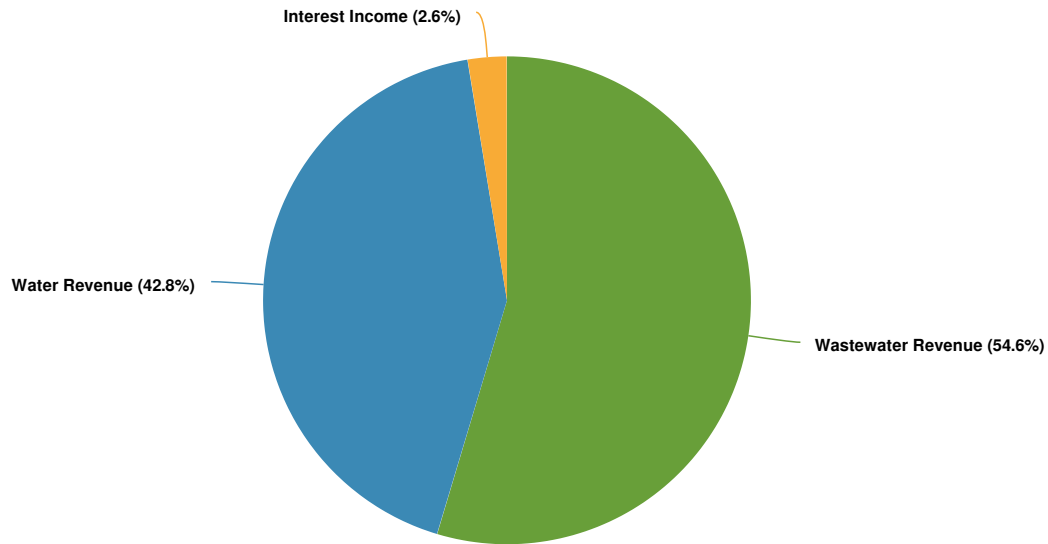
Revenues by Source

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:

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

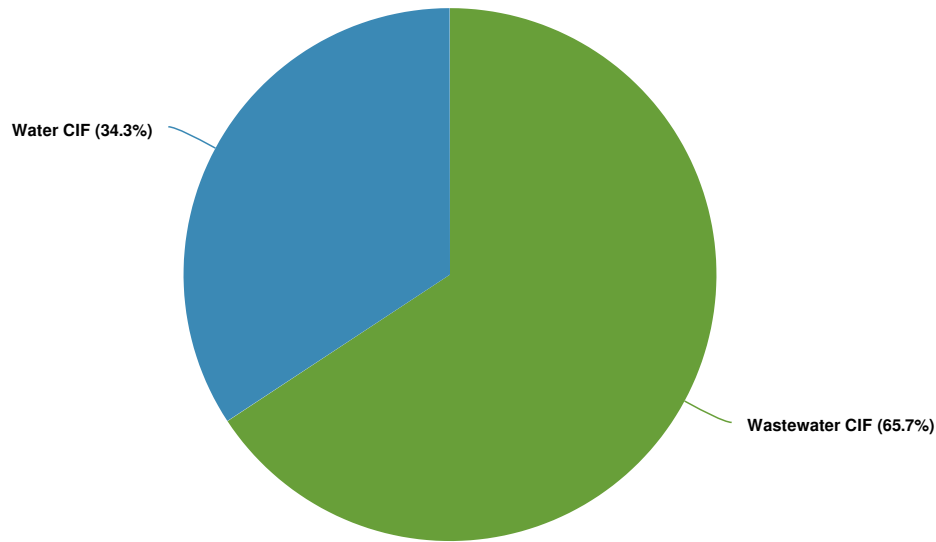
Projected 2024 Revenues by Source



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%



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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/Wastewater 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	\$3,325,773
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	\$4,268,900
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	-\$477,411
Ending Fund Balance:	\$430,531	\$450,008	\$525,347	\$47,936



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%



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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%



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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

\$1,191,269 **-\$1,882,290**
(-61.24% 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 Burleson 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	\$200,299	-88.5%
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	\$638,716	-2.1%
Other Charges	-\$374,180	-\$1,535,436	-\$1,522,357	-\$1,533,926	-0.1%
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	\$1,191,269	-61.2%

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	0	0	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	0	1	0
TOTAL	2	3	2

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	\$275,774	\$276,174	\$289,169	4.9%
Supplies & Materials	\$22,191	\$22,412	\$22,020	\$23,800	6.2%
Maintenance & Repairs	\$57,148	\$58,470	\$58,219	\$59,425	1.6%
Occupancy	\$12,641	\$10,520	\$10,665	\$10,956	4.1%
Contractual Services	\$737,630	\$813,680	\$832,347	\$896,463	10.2%
Other Charges	\$6,997	\$7,800	\$8,900	\$5,700	-26.9%
Total Utility Customer Service:	\$1,089,771	\$1,188,656	\$1,208,325	\$1,285,513	8.1%
Total Finance:	\$1,573,584	\$1,784,048	\$1,787,648	\$1,932,613	8.3%
Total General Government:	\$1,573,584	\$1,784,048	\$1,787,648	\$1,932,613	8.3%
Total Expenditures:	\$1,573,584	\$1,784,048	\$1,787,648	\$1,932,613	8.3%

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





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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)
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



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 the 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

Community Engagement

WHY?

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

Services



Expenditures Summary

\$1,018,147 - \$147,367
(-12.64% 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 \$122,000 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 PROPOSED FUNDING	
Austin Habitat for Humanity, Inc.	\$ 12,000	\$ 10,000	\$ 15,000	\$ -	\$ 10,000	
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	\$ 5,650	\$ 33,000	
Bastrop County First Responders	\$ 17,277	\$ 17,500	\$ 11,905	\$ 4,000	\$ 17,500	
Bastrop County Long Term Recovery Team	\$ 10,000	\$ 10,000	\$ 10,000	\$ 4,000	\$ 10,000	
Bastrop County Women's Shelter, Inc. - Family Crisis Center	\$ 9,500	\$ 10,000	\$ 12,000	\$ 2,275	\$ 10,000	
Bastrop Prayer and Healing Room	\$ -	\$ -	\$ -	\$ -	\$ -	
Bastrop Pregnancy Resource Center	\$ 7,500	\$ 7,500	\$ 15,650	\$ 2,820	\$ 7,500	
Children's Advocacy Center of Bastrop County	\$ 8,000	\$ 9,000	\$ 15,000	\$ -	\$ 9,000	
Combined Community Action, Inc.	\$ 8,000	\$ 8,000	\$ 10,000	\$ 4,000	\$ 8,000	
Court Appointed Special Advocate of Bastrop County (CASA)	\$ 8,000	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	
Feed The Need	\$ 8,000	\$ -	\$ 10,000	\$ 4,000	\$ -	
In the Streets-Hands Up High Ministry	\$ 8,000	\$ 8,000	\$ 15,000	\$ -	\$ 8,000	
Pines and Prairies Land Trust	\$ -	\$ -	\$ 12,000	\$ -	\$ -	
TOTAL	\$ 131,962	\$ 122,000	\$ 172,740	\$ 26,745	\$ 122,000	

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	\$15,606	-17.9%
Total Recreation:	\$218,938	\$373,934	\$281,156	\$357,167	-4.5%
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	\$278,400	62%
Total Administration:	\$354,640	\$420,480	\$401,057	\$343,454	-18.3%
Total Community Engagement:	\$868,989	\$1,165,514	\$974,769	\$1,018,147	-12.6%
Total Community Services:	\$868,989	\$1,165,514	\$974,769	\$1,018,147	-12.6%
Total Expenditures:	\$868,989	\$1,165,514	\$974,769	\$1,018,147	-12.6%

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

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 increasing the total budget by 12.5% 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	\$3,337,011	8.8%
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	\$4,419,359	9.8%

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	\$1,752,543	15.2%
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	\$1,940,869	12.5%
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	\$4,419,359	9.8%
Total Public Safety:	\$3,578,590	\$4,024,885	\$3,854,636	\$4,419,359	9.8%
Total Expenditures:	\$3,578,590	\$4,024,885	\$3,854,636	\$4,419,359	9.8%

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	0	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	5	5	5
TOTAL	6	6	6
PATROL			
Police Sergeant	4	4	4
Police Officer	12	12	14
TOTAL	16	16	18
Police Sergeant	0	0	1
Police Officer	1	1	0
TOTAL	1	1	1
TOTAL	30	31	34

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

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

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 (<i>funded 75% by CIP projects</i>)	2	1	1
Executive Admin Asst	<u>0</u>	1	1
TOTAL	2.5	2.5	2.5

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

Library

WHY?

To provide services that enhance the lives of our citizens.

Services



Expenditures Summary

\$884,571 **\$70,046**
(8.60% vs. prior year)

Significant Base Budget Changes for FY 2024

The increase in personnel costs is due to several positions being reclassified to better serve the needs of the library. The total FTE count is the same as FY 2023.

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

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.

Services



Expenditures Summary

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

(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

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%	\$162,986
Bastrop County Historical Society Museum	\$68,338	\$88,411	\$110,991		\$88,411
Bastrop Opera House	\$118,806	\$147,818	\$169,800	25%	\$147,818
Lost Pines Art Center	<u>\$89,516</u>	<u>\$129,660</u>	<u>\$156,950</u>	27%	<u>\$129,660</u>
TOTALS	\$403,565	\$528,875	\$651,527		\$528,875

Visit Bastrop

Funding provided for Visit Bastrop is established through a contractual agreement. The contract states the City will target 50% 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 \$1,816,000 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	\$2,885,542	20.6%
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%
Total Hotel Tax Fund:	\$2,755,530	\$3,899,827	\$4,308,082	\$4,701,754	20.6%

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



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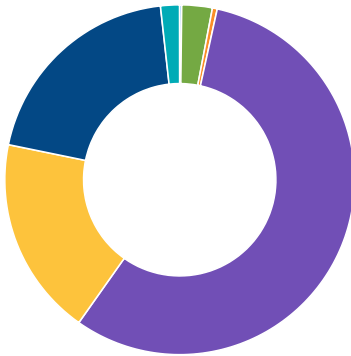
CAPITAL IMPROVEMENTS

FY 2024 Capital Budget

Total Capital Requested
\$25,668,997

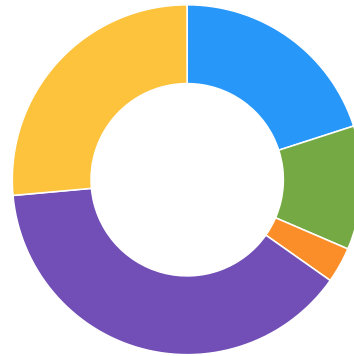
20 Capital Improvement Projects

Total Funding Requested by Department



Bastrop Power & Light (0%)	\$50,000.00
Capital Projects (3%)	\$722,750.00
Cemetery (0%)	\$112,300.00
Public Works (56%)	\$14,463,947.00
Wastewater CIF (18%)	\$4,730,000.00
Water CIF (20%)	\$5,140,000.00
Water/Wastewater (2%)	\$450,000.00
TOTAL	\$25,668,997.00

Total Funding Requested by Source



4B (20%)	\$5,142,437.00
Current Bond (11%)	\$2,935,628.00
Fund Balance (3%)	\$847,300.00
Future Bond (39%)	\$9,960,000.00
Grant (26%)	\$6,783,632.00
TOTAL	\$25,668,997.00

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.

Business Park Development

\$3,400,000

This project is for improvements to the southern portion of the industrial park to include Jackson Street (the Moca Venture project), which is currently under design and being managed by BEDC.

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...

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.

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

\$105,000

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: \$14,463,947

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

Capital Projects Requests

Itemized Requests for 2024

Quiet Zone

\$722,750

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

Total: \$722,750



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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

<u>General Obligation Bonds</u>	<u>Rating</u>
Standard & Poors	"AA"
Fitch Ratings	"AA-"
<u>Revenue Bonds</u>	
Standard & Poors	"AA-"

LEGAL DEBT LIMITS

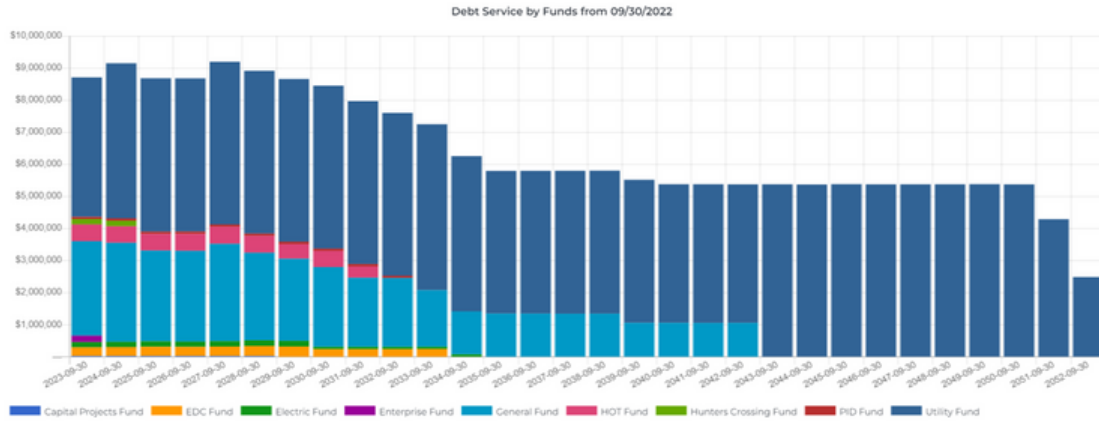
Taxable Assessed Valuation	\$1,559,385,920
Constitutional Limit	2.50% of assessed value
Maximum Revenue Available	\$38,984,648
Tax Rate to achieve Max Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for FY 2023-2024	\$0.5056 per \$100 valuation
Available unused Maximum Tax Rate	79.7% of assessed valuation



TOTAL DEBT ALL FUNDS

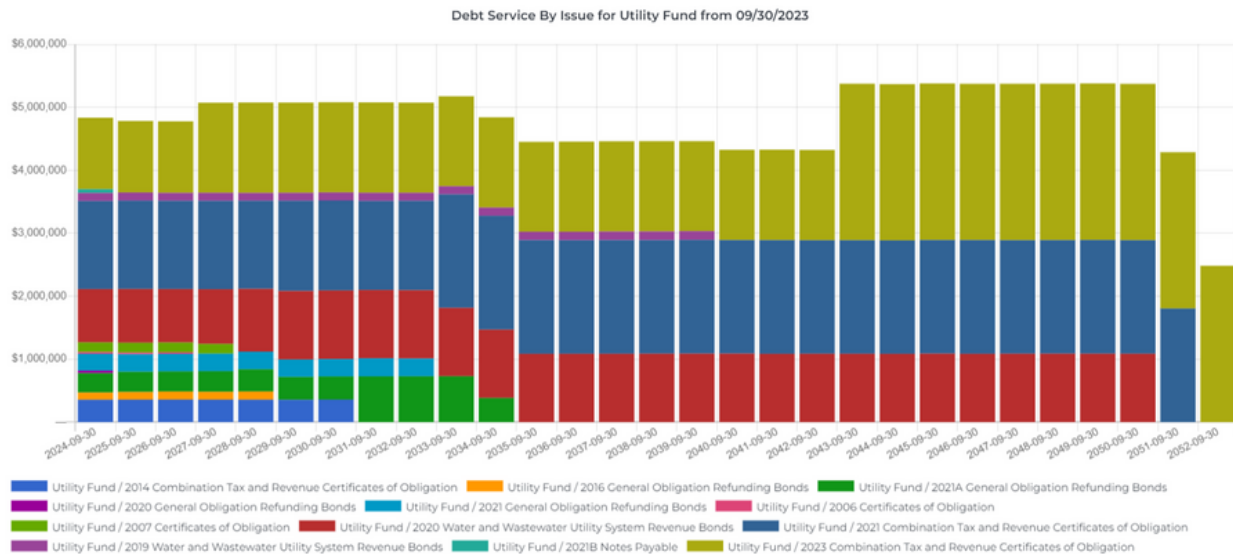
CITY OF BASTROP, TX			
Debt Service			
All Funds			
Schedule	Maturity Dates		
Profile as Of	09/30/2023		
Frequency	Annual		
First Period End	09/30/2024		
End Date	09/30/2052		
	Total		
	All Funds		
Date	Principal	Interest	Total
09/30/2024	5,007,368	4,141,803	9,149,171
09/30/2025	4,687,368	3,994,296	8,681,664
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





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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.

PARKS

SEC Reference	Last updated	Description	Amount of fee/Dep
1.10			
1.10.002	Ord. No. 2022-22 9/20/2022	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. Less than 100 Patrons 101-200 Patrons 201-300 Patrons 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). Multipurpose fields: Schedule for noncommercial fees and deposits for multipurpose fields in Fisherman's Park, Bob Bryant Park and Hunter's Crossing Park. Less than 100 Patrons 101-300 Patrons 301-500 Patrons	 \$50.00/\$50.00 \$100.00/\$150.00 \$150.00/\$250.00 \$0.00/\$50.00 \$50.00/\$100.00 \$75.00/\$150.00 \$100.00/\$200.00
		Additional park amenities fees non-commercial use. Softball fields -daily/practice use Softball fields-additional lighting (6-10 pm) Softball fields-tournament use Softball fields-tournament use-additional lighting (6-10pm) Sand volleyball court (no lighting available) Pier/scenic outlook Pier/scenic outlook-seating at additional cost Tennis & Basketball courts Tennis & Basketball courts-limited lighting available Disc Golf Tournaments Additional equipment required Barricades – Type I Barricades – Type II Barricades – Type III Cones 24-36 inches Cones 48 inches	 \$20.00 per hour/\$50.00 flat fee \$10.00 per hour \$150.00 per day/\$100.00 flat fee \$10.00 per hour \$40.00 per 4- hour block \$40.00 per 4-hour block \$2.00 per chair \$4.00 per 4-hour block \$10.00 per hour (6-10pm) \$200 (100 players); \$2.00 per player after 100 Standard FEMA rates apply \$3.00 each \$10.00 each \$20.00 each \$1.00 each \$2.00 each
		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. Less than 100 patrons 101-200 patrons 201-300 patrons Greater than 300	 \$100.00/\$200.00 \$200.00/\$300.00 \$300.00/\$400.00 Special event permit required

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)	\$270
		Certificate of Occupancy (tenant or lease change)	\$85 125
		Copies/Re-issue Certificates of Occupancies, inspection reports	\$25
		Courtesy Inspections	\$25
		Administration fee (per construction permit application which are based on sliding fee scale only)	5%
		Emergency Repair (must be verified by Building Official)	50% reduction
		Permit Technology Fee (per construction permit which are based on sliding fee scale only)	\$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
A3.06.037	Ord. No. 2021-12 09/21/2021	<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>
		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
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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
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) Annual Fee for each Dockless vehicle	\$500 \$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