

ORDINANCE NO. 2021-12

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR 2021-2022 (OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022), ATTACHED AS EXHIBIT A; MAKING CERTAIN APPROPRIATIONS; AND PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR BE MADE IN ACCORDANCE WITH SAID BUDGET; UPDATING THE MASTER FEE SCHEDULE; PROVIDING A DISTRIBUTION; SEVERABILITY; REPEALER; AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City Manager and staff have prepared and filed with the City Secretary a proposed budget for the operation of the City during Fiscal Year 2021-2022; and

WHEREAS, the City Manager of the City of Bastrop has submitted to the Mayor and City Council a proposed budget of the revenues and expenditures/expenses of conducting the affairs of said City and providing a complete Financial Plan for Fiscal Year beginning October 1, 2021 and ending September 30, 2022; and

WHEREAS, the City Council on September 14, 2021 conducted a public hearing to receive input from citizens of the City concerning the content of the budget, and for which notice were duly posted in a newspaper of general circulation in the county in which the municipality is located; and

WHEREAS, the City has acknowledged that this budget will raise more total property taxes than last year's budget by \$727,535 or 13%, and of that amount \$298,446 is tax revenue to be raised from new property added to the tax roll this year; and

WHEREAS, the City Council having considered the proposed budget and minor changes, at length, and having provided input in its preparation, has determined that the proposed budget and the revenues and expenditures contained therein are in the best interest of the City and, therefore, the City Council desires to approve and adopt the budget by formal action; and

WHEREAS, pursuant to the statutory authority granted by the City of Bastrop Home Rule Charter, Section 6.06, this budget shall constitute the official appropriations of proposed expenditures for the Fiscal Year 2021-2022 and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for that tax year; and

WHEREAS, the City Council is authorized to adopt the proposed budget pursuant to the statutory authority granted by Texas Local Government Code Chapter 102.

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

Section 1. Budget Adopted: The proposed budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022, as submitted to the City Council by the City Manager, attached hereto as Exhibit "A," for all purposes is hereby approved and adopted as the City's budget of all revenue and expenditures/expenses of the City of Bastrop, Texas for Fiscal Year 2021-2022.

Section 2. Appropriation: The sum of ninety-six million, six hundred fifty-nine thousand and eight hundred sixty-seven U.S. Dollars (\$96,659,867) is hereby appropriated for the City's FY2021-2022 Budget. Further, these funds are for payment of operating, capital, and debt service expenses associated with the operation and administration of the City, according to the various purposes and intents described in the FY 2021-2022 budget document.

Section 3. Distribution: Upon final approval, the budget adopted by this Ordinance shall be filed with the Office of the City Secretary and posted on the City's website in accordance with Texas Local Government Code Chapter 102. The budget shall also be printed, or otherwise reproduced, and sufficient copies shall be made available for the use of all offices and agencies and for the use of interested persons and civic organizations in accordance with City of Bastrop Home Rule Charter Section 6.09.

Section 4. Fee Schedule: This Ordinance establishes the administrative fees the City is authorized to impose and collect for providing certain services or processing certain requests for approval. Other specific fees may be imposed by other ordinances of the City or state law. The absence of any certain fee from the Fee Schedule, Appendix A of the City of Bastrop Code of Ordinances, shall not be interpreted to preclude assessment and collection of that fee by the City.

Section 5. Severability: Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole, or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 6. Repealer: All other ordinances and provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Code of Ordinances not in conflict herewith shall remain in full force and effect. The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City of Bastrop under any section or provision of any ordinances at the time of passage of this Ordinance.

Section 7. Effective Date: This Ordinance shall be in full force and effect from and after its date of adoption by the City Council and publication of its caption as the law and the City of Bastrop's Charter provide in such cases.

Section 8. Open Meeting: It is hereby officially found and determined that the meeting at which this Ordinance was passed was conducted in compliance with the Open Meetings Act, Texas Government Code, Chapter 551, as may have been modified by any applicable emergency orders.

CONSIDERED and APPROVED on First Reading on the 14th day of September 2021, by the following motion:

"I MOVE THAT THE CITY COUNCIL ADOPT THE BUDGET AS PRESENTED."

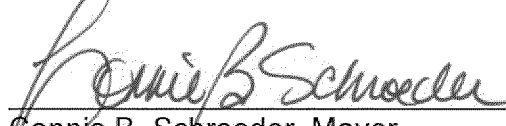
Mayor Pro Tem Lyle Nelson YEA NAY ABSTAIN ABSENT
Council Member Bill Peterson YEA NAY ABSTAIN ABSENT
Council Member Drusilla Rogers YEA NAY ABSTAIN ABSENT
Council Member Jimmy Crouch YEA NAY ABSTAIN ABSENT
Council Member Dock Jackson YEA NAY ABSTAIN ABSENT

CONSIDERED and ADOPTED on Second Reading on the 21nd day of September 2021, by the following motion:

"I MOVE THAT THE CITY COUNCIL ADOPT THE BUDGET AS PRESENTED."


Mayor Pro Tem Lyle Nelson YEA NAY ABSTAIN ABSENT
Council Member Bill Peterson YEA NAY ABSTAIN ABSENT
Council Member Drusilla Rogers YEA NAY ABSTAIN ABSENT
Council Member Jimmy Crouch YEA NAY ABSTAIN ABSENT
Council Member Dock Jackson YEA NAY ABSTAIN ABSENT

APPROVED:




Connie B. Schroeder, Mayor

ATTEST:

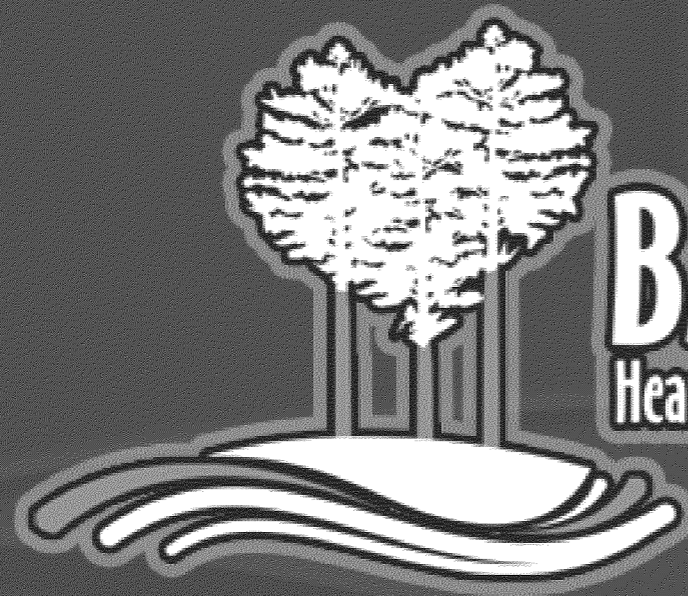


Ann Franklin, City Secretary

APPROVED AS TO FORM:



Alan Bojorquez, City Attorney



BASTROPTX
Heart of the Lost Pines / Est. 1832

FY21 - FY22

ANNUAL BUDGET



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INTRODUCTION

ANNUAL OPERATING BUDGET FY 2021-2022

City Council Record Vote

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

- Jimmy Crouch-TBD
- Dock Jackson-TBD
- Lyle Nelson, Mayor Pro-Tem-TBD
- Willie "Bill" Peterson-TBD
- Drusilla Rogers-TBD

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$727,535 which is a 13% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$298,446”.

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
2021-2022	0.5794	0.5457	0.3632	0.3740	0.5956	0.2054
2020-2021	0.5794	0.5656	0.3715	0.3845	0.5961	0.1949

Municipal Debt Obligations - Principle & Interest

Tax Supported	Revenue Supported	Total
\$26,969,880	\$98,472,044	\$125,441,924

FY 2021 Budget Book Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bastrop
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrill

Executive Director

Community Profile



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

Embracing the Future

Today, this dynamic city is growing at an unprecedented pace. With a current population of approximately 9,516, Bastrop proudly preserves its historic past while embracing the challenges of modern-day growth and economic needs. The 2010 census showed the City of Bastrop’s population increased 30.93% from the previous census in 2000. It is estimated the City will have grown an additional 30% since 2010. The City has already outpaced the projected population for 2020 of 9,383. The City has about 18 square miles under annexation agreements and an additional 145 square miles of extraterritorial jurisdiction. Industries are continuing to develop in and around the Bastrop area, creating a bigger demand for housing and retail. Austin was ranked fourth fastest growing metropolitan city with over 1M population, which will have a direct impact on the growth that Bastrop will experience throughout the next decade.

Experience

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

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

Annually, Bastrop plays host to numerous events, such as the Patriotic Festival, Homecoming & Rodeo, Table on Main, Veteran's Day Car Show, Corvette Invasion, Bastrop Music Festival, Juneteenth Celebration, and Lost Pines Christmas, which includes a Lighted Parade, River of Lights, and Historic Homes Tour. Several events are hosted on the Colorado River throughout the year, including the Colorado River 100 and the SUP (stand up paddleboard) Cup.

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

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

Employment

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

Education

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

Calvary Episcopal School is a private school serving children from Pre-K through 6th grade located in Downtown Bastrop.

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

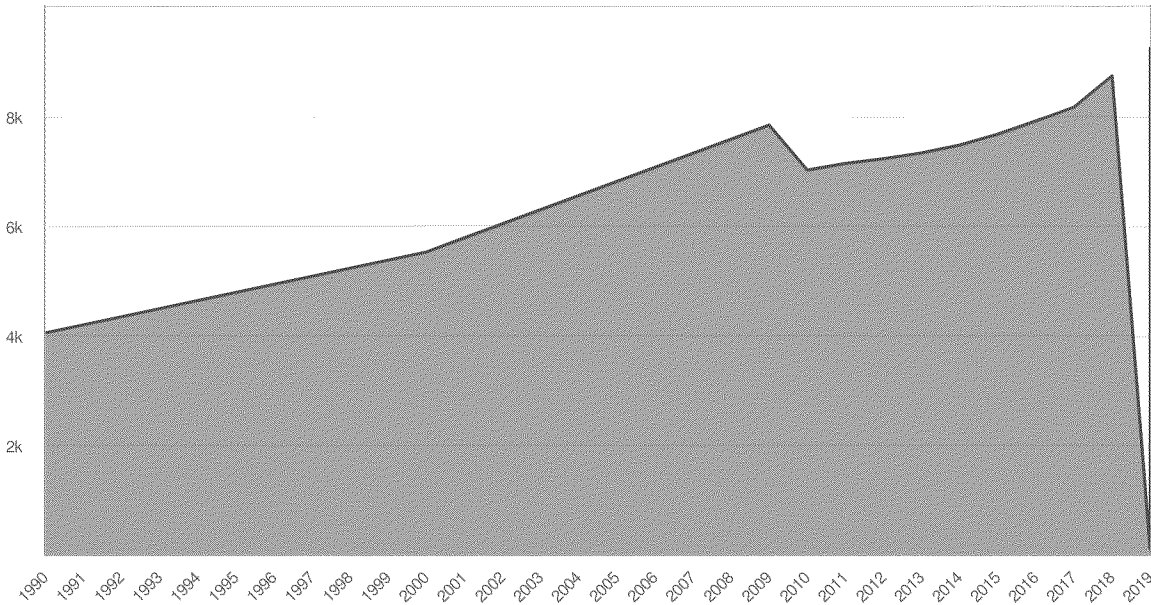
Public Safety

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

Population Overview

TOTAL POPULATION **9,242** → **+ .5% vs. 2018**

Growth Rank
571 OUT OF **1218**
Municipalities in Texas



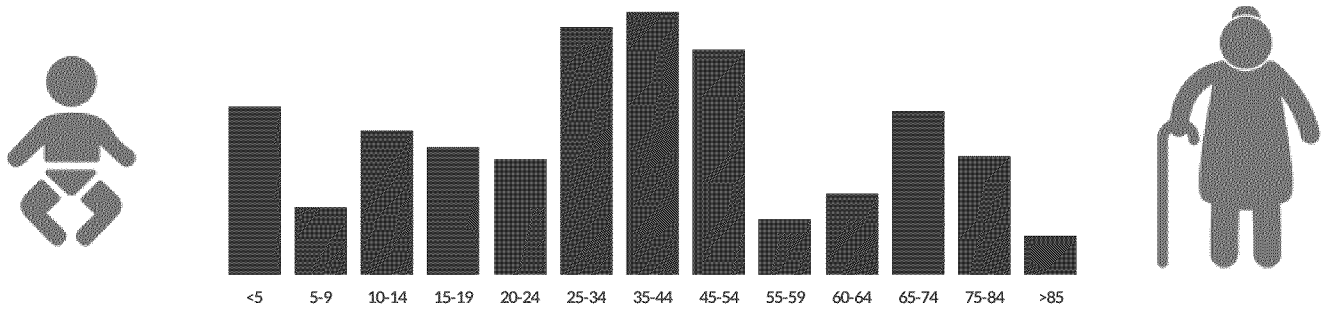
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



DAYTIME POPULATION
13,003

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

POPULATION BY AGE GROUP

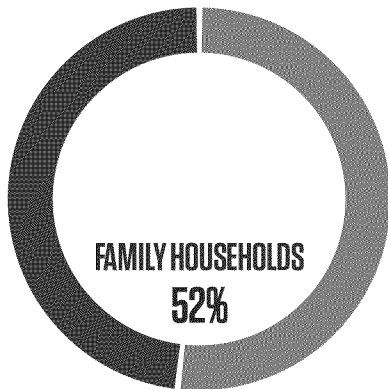


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

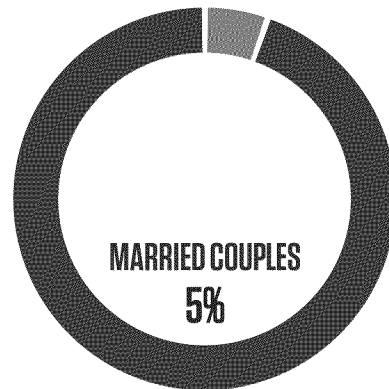
Household Analysis

TOTAL HOUSEHOLDS
3,109

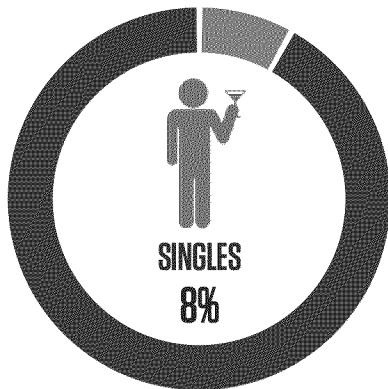
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



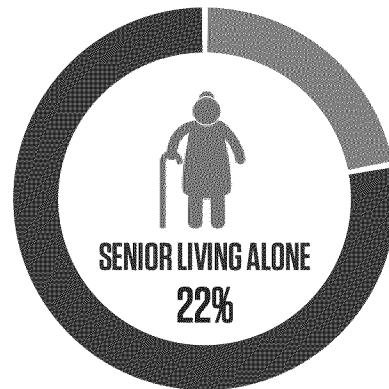
▲ **3%** HIGHER THAN STATE AVERAGE



▼ **9%** LOWER THAN STATE AVERAGE



▲ **17%** HIGHER THAN STATE AVERAGE

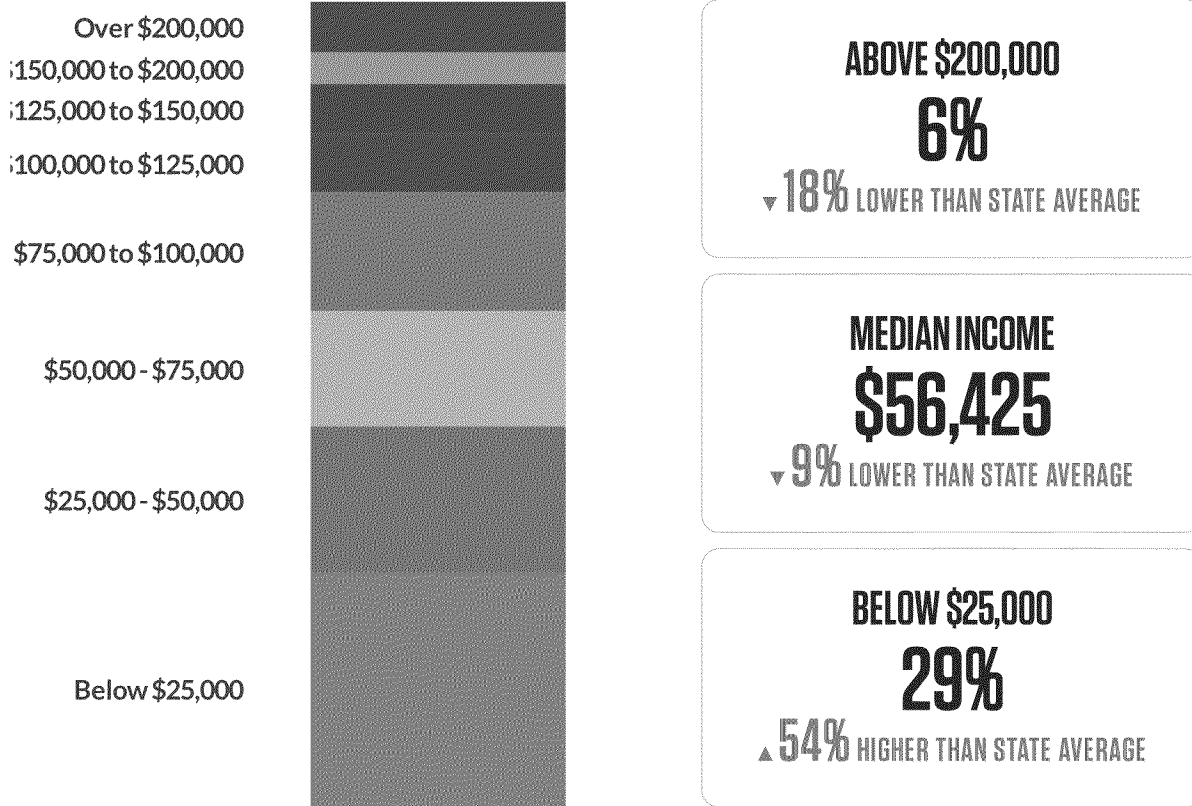


▲ **63%** HIGHER THAN STATE AVERAGE

Economic Analysis

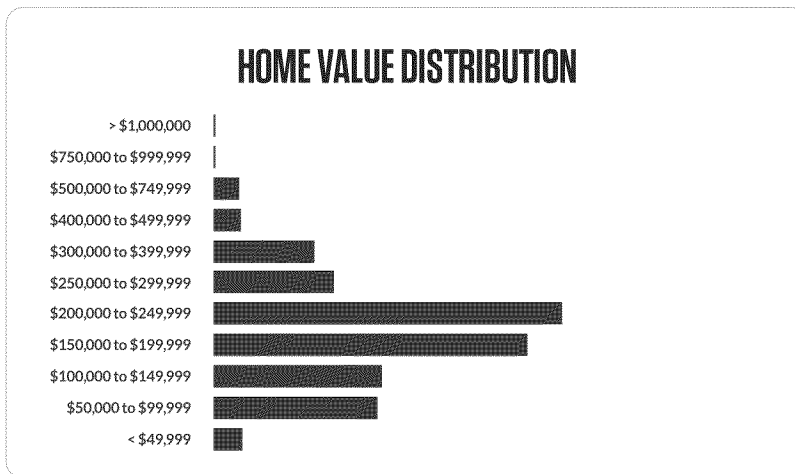
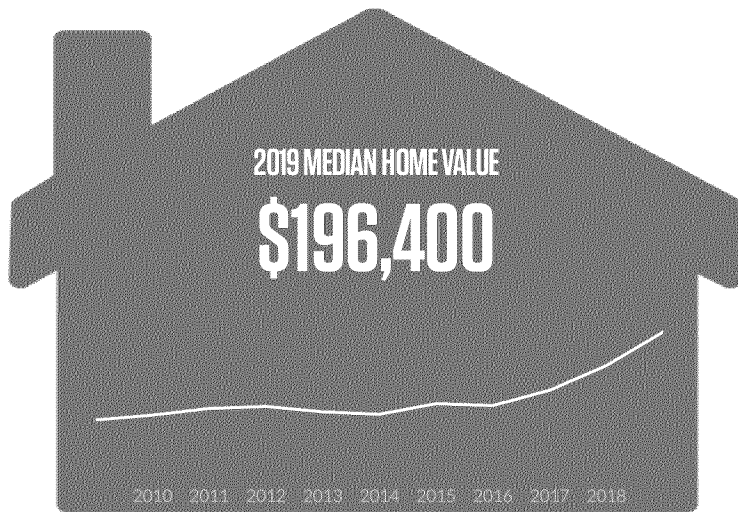
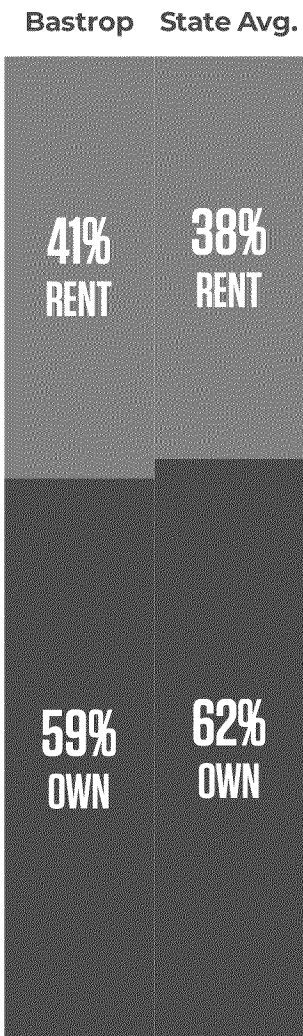
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME



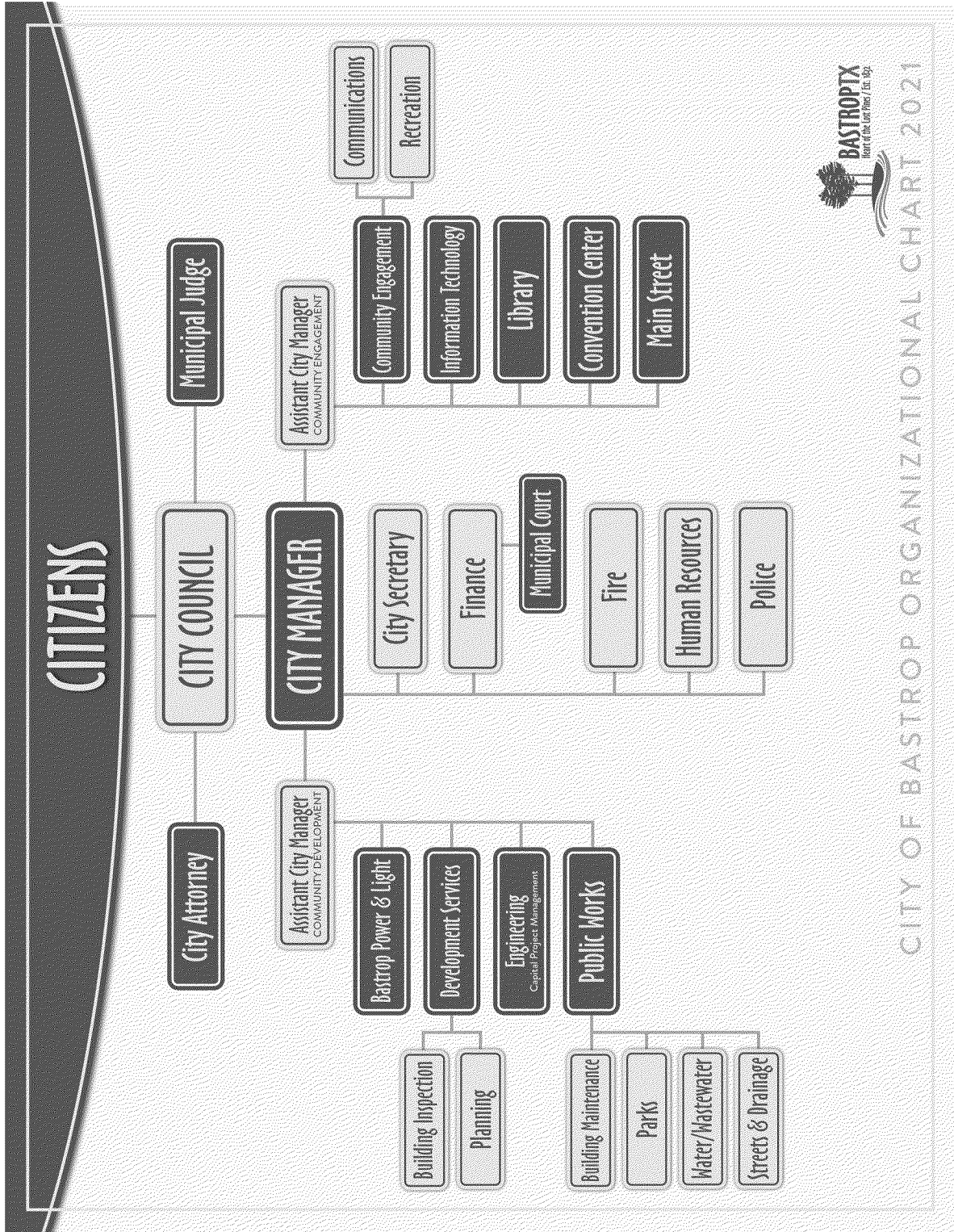
Housing Overview

HOME OWNERS VS RENTERS



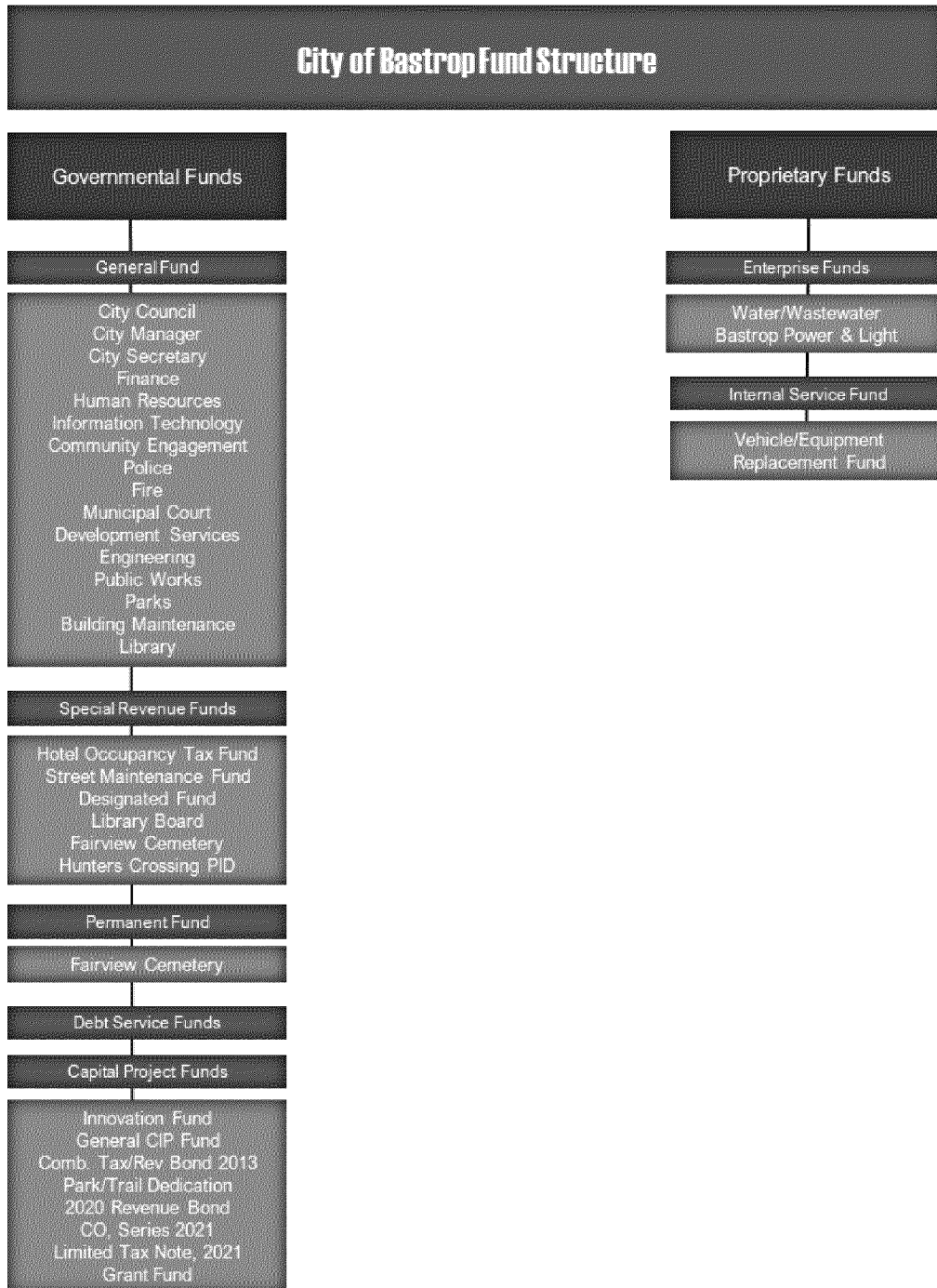
* Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



Fund Structure

Share Costs: The Enterprise Funds and the Hotel Occupancy Tax Fund transfers money to the General Fund for the cost of shared departments including: Organization (communication costs), IT, Building Maintenance, Human Resources, Finance, City Manager, Community Engagement, Communications and City Council. All of these General Fund departments provide services to these other funds. This transfer is represented as a reduction in expenses within the General Fund.



Annual Budget Process

Operating Budget

PLANNING & PREPARATION – The City's "operating budget" is the City's annual financial operating plan. It is based on Council goals, anticipated revenues, level of service desired, and capital equipment needs. It consists of all funds. The budget is prepared using the same basis of accounting as the audited financial statements. The budget is prepared by the City Manager with the assistance of the Chief Financial Officer and in cooperation with all City Departments. The preparation process starts in January of each year. Staff meets to discuss priorities and Councils' goals and objectives. There is a mid-year budget workshop held with City Council in April. All department budget submittals are due early May. The City Manager and Chief Financial Officer meet with each department to review their budget requests. The months of June and July are used to prioritize the requests, discuss financing options, and finalize the revenue projections. The City Manager submits a budget to City Council in August and conducts a work session to discuss the highlights. Budget workshops are scheduled with Council following the initial presentation of the budget, to address any questions and receive feedback.

ADOPTION – The budget with all the supporting schedules will be filed with the City Secretary and available for public inspection. At the Council meeting at which time the budget is submitted, the Council will name the time and place of the public hearing. A notice of the public hearing will be published in the local newspaper and on the City's website. The City Council will adopt the budget by Ordinance after the second reading. Final adoption will constitute the official appropriations as proposed expenditures for the current year and shall constitute the basis of the official levy of the ad valorem tax to be assessed and collected for the corresponding tax year. The operating budget may be submitted to GFOA annually for evaluation and possible recognition with the Award for Distinguished Budget Presentation.

BALANCED BUDGETS – An operating budget will be balanced, with current revenues, inclusive of beginning resources, and greater than or equal to current expenditures/expenses.

CONTROL – The level of budgetary control is at the department in all funds. Department Heads can make transfers between accounts within their budget through a budget transfer. When budget adjustments must be made between departments and/or funds, they must be approved by City Council through a budget amendment.

REPORTING – Periodic financial reports are available within the City's financial software to enable the department managers to manage their budgets and to enable the Finance Department to monitor and control the budget as approved by the City Council. Summary monthly financial reports will be presented to the City Council within 45 days after the end of each month, if Council meetings do not interfere with the reporting requirement. Such reports will include current year revenue and expenditure budgets and year-to-date actual figures.

PERFORMANCE MEASURES – Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process and reported to the City Council at least quarterly.

Capital Budget

PREPARATION – The City's capital budget will be included in the City's operating budget. The capital budget will be prepared by the City Manager with assistance from the Finance Department and involvement of all required city departments.

APPROPRIATION – An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from, or encumbrance of, the appropriation. Any funds not expended, disbursed, or encumbered shall be deemed excess funds.

CONTROL – All capital project expenditures must be appropriated in the capital budget. Finance must certify the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

ALTERNATE RESOURCES – Where applicable, assessments, impact fees, or other user-based fees should be used to fund capital projects which have a primary benefit to certain property owners.

DEBT FINANCING – Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

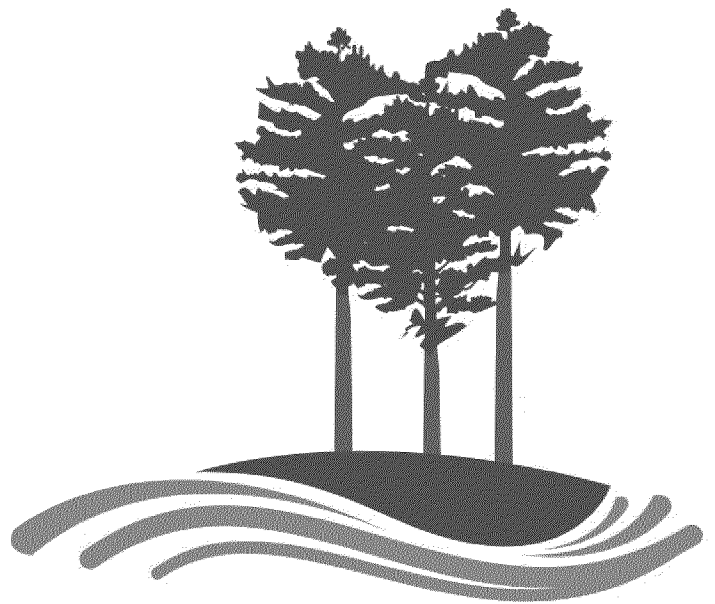
REPORTING – Financial reports will be available to enable the department managers to manage their operating budgets and to enable the Finance Department to monitor the operating budget as authorized by the City Manager.

Budget Calendar

City of Bastrop FY 2021-2022 Strategic Planning Calendar <i>(assumes no voter approval election required)</i>			
Preparation	January 13	City Council Candidate filing period begins	
	February 9*	CFO to present 1Q FY2021 Performance Report; City Manager Evaluation	
	February 12	City Council Candidate Filing period ends	
	March 5	Staff planning session - FY 2022 Budget Kick-off	
	March (TBD)	City Council Candidate Orientation	
	May 1	Election Day; Receive preliminary notices of appraised value from Chief Appraiser	
	May 11*	Canvass Results of May 1st Election; CFO to present 2Q FY2021 Performance Report; City Manager to present Capital Plan and Fiscal Forecast	
	May 14*	Special City Council Workshop (All day Budget Planning Workshop) - Comprehensive Plan/Focus Areas, Capital Plan Review, Fiscal Forecast Assumptions, Management Projects/Enhancements and Affirming Tax Revenue target.	
	May 17	Community Support and Non-Special Event HOT Tourism related organization applications available at City Hall and on City's website	
	May 18	Hunter's Crossing Local Government Corporation Meeting to review budget and propose Special Assessments	
	June 28	Deadline - Community Support & Non-Special Event HOT Organization applications for FY2022 Funding (5:00pm)	
	July 13	Community Support Organizations present their funding request to Council (limit 3 minutes)	
	July 25	Deadline for Chief Appraiser to certify rolls to taxing units	
	Adoption	June 5	Publish Notice of proposed Special Assessments (must be posted 15 days prior to Public Hearing)
		June 22*	Public Hearing Special Assessments for Hunter's Crossing PID; First Reading of the Amended and Restated Service and Assessment Plan.
July 13*		Council Meeting - Second Reading of the Amended and Restated Service and Assessment Plan.	
July 27*		City Manager presents the FY 2022 Budget (considered filed with the City Secretary); Review Financial and Purchasing Policies.	
August 10*		Meeting of the Governing Body to discuss the proposed tax rate; if proposed tax rate will exceed the No-New-Revenue Tax Rate or the Voter-Approval Tax Rate (whichever is lower), take record vote and schedule public hearing.	
August 10*		Review Financial and Purchasing Policies; CFO to present 3Q FY2021 Performance Report.	
August 17*		Budget Workshop - Review Proposed Budget	
August 18*		Budget Workshop#2 - Review Proposed Budget (if needed)	
August 24*		Council Meeting - Adopt Financial and Purchasing Policies;	
September 4		Published Notice of Budget Hearing and Tax Rate (must be posted 10 days prior to Public Hearing - 5 days for Tax Rate notice)	
September 14*		Council Meeting - Public Hearing and First Reading on Tax Rate Ordinance; Budget Public Hearing; First Reading on Budget Ordinance.	
September 21*	Council Meeting to adopt tax rate and budget. Must adopt budget before tax rate. City Council must take a separate ratification vote to adopt any budget that will raise total property tax revenue.		
Implementation	October 1	Fiscal Year begins	
	October 12*	Distribute Final FY2022 Adopted Budget Book	
	November 9*	CFO to present 4Q FY2021 Performance Report	
	December 6	Begin FY2021 audit	
	December 14*	Presentation of preliminary unaudited financial report for FY2021	

* Council Meeting





BASTROPTX

Heart of the Lost Pines

Est. 1832

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BUDGET OVERVIEW

Welcome to the FY 2022 Budget

It is with pleasure that the City Manager submits the Proposed FY 2022 Budget for the City of Bastrop. The proposed budget is a product of strategic planning. Well-planned cities create intentional linkages between long-term and short-term decision-making. During the May 14, 2021, pre-budget planning session, the Bastrop City Council reflected on how the Comprehensive Plan impacts their near-term priorities. Those near-term priorities are described as the City Council's nine Focus Areas. The Focus Areas provide a road map of how personnel and funding resources should be allocated. The Council and public should be able to see those priorities reflected in budget and operational decision making. A tool for ensuring those linkages exist is the publication and public presentation of the City's Manager's quarterly reports.

City Council Focus Areas

The Bastrop City Council's Focus Areas as updated June 8, 2021 are:

- Communication
- Fiscal Responsibility
- Organizational Excellence
- Community Safety
- Manage Growth
- Uniquely Bastrop
- Economic Vitality
- Multi-Modal Mobility
- Unique Environment

Bastrop City Council

FOCUS AREAS

Communication

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

Fiscal Responsibility

Prepare and manage budget; fiduciary responsibility.

Organizational Excellence

Organize governance; progressive operational efficiency through continuous employee and user training; employee and citizen volunteer recognition.

Community Safety

Keep citizens, businesses, and visitors safe.

Manage Growth

Plan for and manage growth, development, and redevelopment to maintain Bastrop's unique feel and character.

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.

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.

Multi-Modal Mobility

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

Unique Environment

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



Capital Plan & FY 2022 Capital Budget

Adequately sized and sufficiently maintained public infrastructure is essential to effective city service delivery, a healthy local economy, and residents' quality of life. The City Council's inclusion of future capital projects in the five-year capital plan is an important policy direction to guide the City's planning effort. The five-year capital plan is updated annually, as project scopes are refined and estimates are fine-tuned. 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.

Highlights of the FY 2022 Capital Budget
Comprehensive Plan Update (including the Land Use Plan update) \$100,000
Parks Master Plan update, to include county-wide needs assessment and feasibility assessments of Recreation Center and Sports Complex (multiple funding sources) \$150,000
Agnes Street extension (grant funded and Type B sales tax match) \$4,282,161
Street rehabilitation work (funded by issuance of short-term debt and the balance available in 2018 CO)
Drainage Master Plan (funded out of the Limited Tax Note, Series 2021) \$285,000
Erosion control at Fairview Cemetery (cemetery operations) \$13,500
Water and Wastewater improvements (American Rescue Plan funds) \$2,015,116
Fiber optic/Broadband enhancements to Electric System feasibility (Type B funds) \$50,000
Downtown lighting upgrades (Type B sales tax funds) \$164,000
Technology Drive extension (Type B sales tax funds) \$1,840,000
Agnes South of Seton (Type B sales tax funds)
Continued funding for Wastewater Treatment Plant#3 and Water Plant

Fiscal Forecast

The May 14, 2021 pre-budget planning session allowed City Council to guide the assumptions behind five-year projections of revenues and projections for the City's major funds. The projections are also driven by an analysis of revenue and expenditure trends. The forecasts provide a helpful picture of the affordability of existing city services and potential new initiatives.

Highlights of the Fiscal Forecast

The forecast for the General Fund indicates that the fund will be structurally balanced for the forecast period, meaning annual revenues exceed annual expenses. The forecast also anticipates that planned one-time uses will drive ending balances beginning in FY 2023 below the policy-prescribed minimum. The need to maintain healthy reserves and to plan for future capital expenditures are reasons to maintain property tax revenues for future years.

The forecast for the Water/Wastewater Fund indicates below-policy ending balances for the forecast period. This warrants close observation as we prepare for FY 2023.

The Type B Sales Tax Fund forecast indicates a healthy balance throughout the five-year forecast period.

The Electric Fund is not structurally balanced, and projections indicate below-policy ending balances in future years. This is driven by the pass-through charge of \$571,126 imposed by our wholesale provider, LCRA, following the February 2021 Winterstorm Uri. This pass-through was originally \$928,395, and has been reduced by settlement credits and adjusted projections from LCRA. The city participates in a "market rate" option for 10% of the wholesale power supply from LCRA. The market participation portion of Winterstorm URI represented \$312,000 of the total pass-through. This market participation rate blended with the LCRA rate, has provided an overall lower rate for the period of time the City has participated in this program.

Proposed Fee Changes

General Fund

This proposed budget includes several fee changes to the building code section of the Master Fee Schedule. The fees have been grouped better by residential and commercial to provide clarity for the citizens and developers. Building inspection fees have been reduced in an effort to facilitate the permitting of Certificates of Occupancy. The administrative and technology have been incorporated into each fee for simplicity. The temporary mobile food vendor fees have been separated for a vendor using gas and/or oil and those that don't.

The subdivision, zoning and sign fees have been consolidated into a new B3 Code Fee section that aligns with the codes and uses similar language for clarity.

The Library is adding a fine of \$1 per device per day, not to exceed \$30 per item for electronic devices not returned by the due date. The device is considered lost after 30 days overdue and the borrower will receive a bill to cover the replacement cost. Also, adding printing in color (size 11X17) is \$1.20 per page.

These fees are reflected in the Master Fee Schedule included as part of this budget document.

Water/Wastewater Fund

The wastewater base rate is proposed to increase by \$5 to continue the coverage of debt service related to the new Wastewater Treatment Plant and the design of the Water Treatment Plant.

Total Burden on Taxpayer

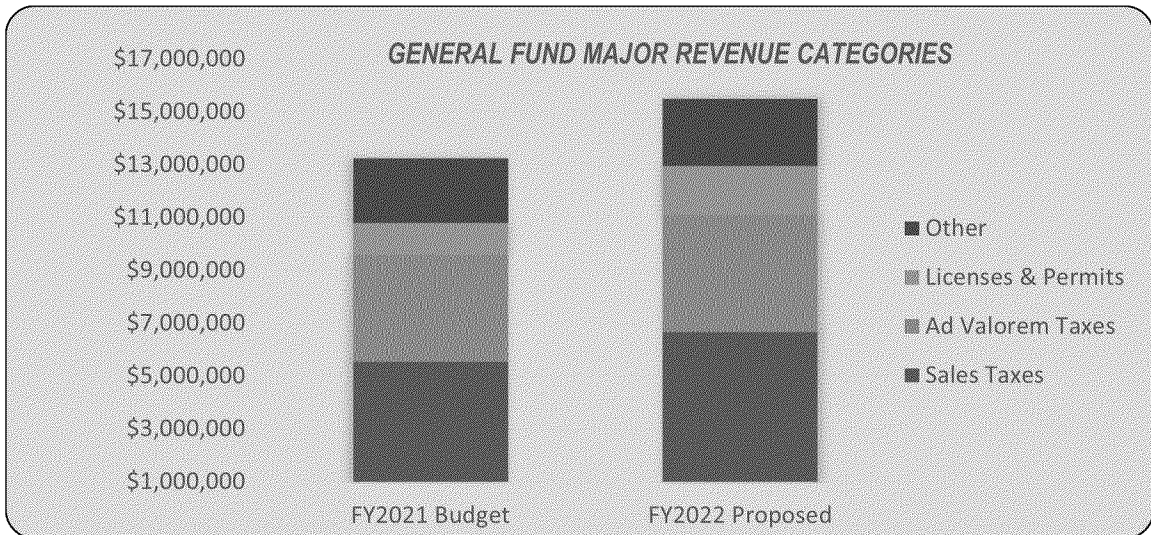
This proposed budget has increases related to Ad Valorem tax, water and wastewater rates, and solid waste. The chart below reflects the total amount of increase on the average taxpayer.

Description	Annual Amount
Ad Valorem (Average Taxable Homestead)	\$95.00
Wastewater	\$60.00
Solid Waste (Resid service & recycling)	\$13.44

FY 2022 Budget in Brief

General Fund Revenue

Total General Fund revenues are budgeted to be \$15,481,868 a 17% increase over the FY 2021 approved budget. The components and percent of General Fund revenue are represented by this table below:



Total General Fund budgeted revenue increased by \$2,250,630 from FY 2021. Not all of this increase is treated as recurring revenue and used to balance the FY 2022 budget. The table below reflects the growth in revenue for the major revenue sources indicated in the above table.

Revenue growth by Major Revenue Sources

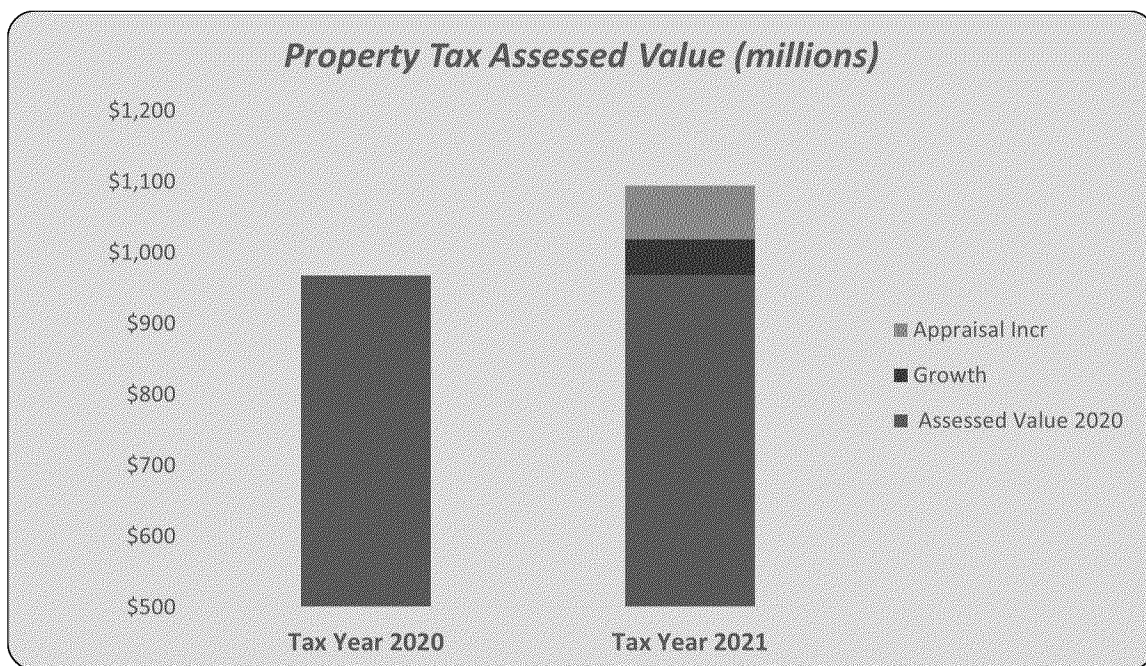
Source	Total Increase
Sales Tax	\$1,116,992
Licenses & Permits (only \$7,300 considered recurring)	\$653,230
Ad Valorem Taxes	\$383,454
Other	\$96,954
Total Revenue Increase	\$2,250,630

Property Tax Increase

Property Tax revenues are increasing by \$727,535 with \$369,007 of this reflected in the General Fund. The remaining \$358,528 is reflected in the General Fund Debt Service Fund. Of the total increase, \$298,446 or 41% is the result of properties being added to the tax base as the result of new development.

Of the total property tax revenue increase, \$429,089 or 59% is the result of the increase of appraisals on property that existed on the tax rolls prior to tax year 2021.

The Operations and Maintenance tax rate is decreasing from \$0.3845 to \$0.3740. Because of the increased appraisals, and adjustments due to appeals, this will result in a .08% decrease in revenues from properties previously on the tax rolls. State law defines a "No-New-Revenue 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.



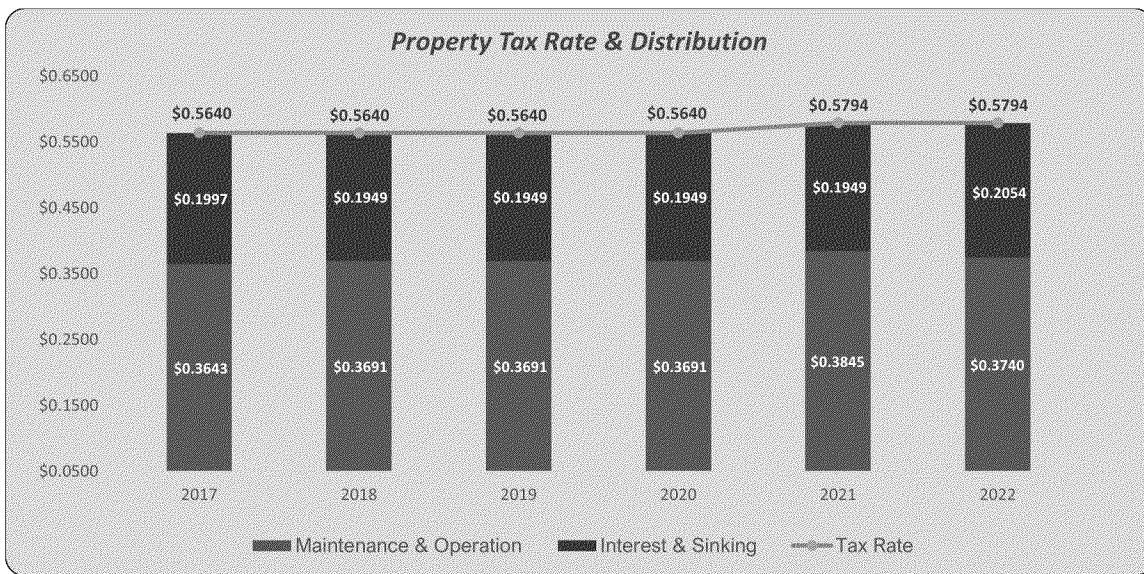
Property Tax Rate

The proposed budget reflects the same nominal tax rate (total rate reflected on tax notice) as FY 2021.

	FY 2021	FY 2022
O & M Rate	\$0.3845	\$0.3740
I & S Rate (Debt)	\$0.1949	\$0.2054
Total	\$0.5794	\$0.5794

The "No-New-Revenue Operations & Maintenance(O&M) rate" is \$0.3632. The proposed O & M rate of \$0.3740, is 3% over the "No-New-Revenue M&O rate".

The Interest and Sinking rate is increasing from \$0.1949 to \$0.2054, using the increase to fund short-term debt of approximately \$3.6M for street and drainage improvements. The street rehabilitation program is described further in the capital budget.



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 2021	FY 2022
Avg. Value	\$210,278	\$226,685
Avg. Tax Burden	\$1,218	\$1,313

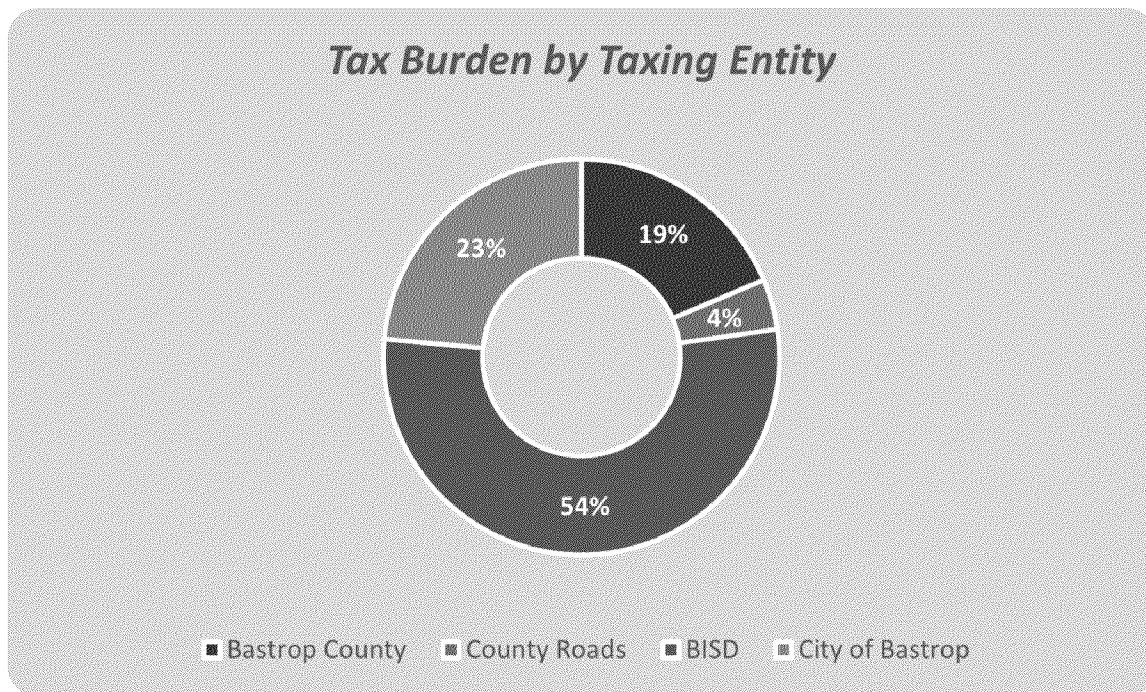
This is an increase of \$95.00.

All Jurisdictions Tax Burden

For FY 2021, the percentage of total property tax owed by the owner of the average valued home to the City of Bastrop was 23.5%.

Total Tax Burden, by Taxing Entity

ENTITY	RATE	%
City of Bastrop	\$0.5794	23.5
Bastrop County	\$0.4583	18.6
BISD	\$1.3210	53.7
County Roads	\$0.1016	4.2
TOTAL	\$2.4603	100.0



Sales Tax Revenue Increase

Sales Tax revenue trends inform a projected FY 2021 sales tax revenue of \$6,064,634, or a 9.2% increase over FY 2021 budget. A conservative projection for FY 2022 is \$6,671,097, or a 10% increase over FY 2021 projection.



FY 2022 Enhancements & Increases to the Base

Property tax and sales tax revenue increases are considered additions to the revenue base for purposes of future revenue projections. Therefore, FY 2022 property tax revenue increases are an appropriate source for increases to base budget expenditures, such as:

Base Budget Increases

Agenda management software	\$12,000	City Secretary
Additional hours for HR Generalist	\$8,300	Human Resources
Internet hot spots	\$3,000	Library
Budgeting software	\$21,020	Finance
Racial profiling audit	\$7,600	Police
MLK Day programming	\$10,000	Community Engagement
Safety signage	\$11,500	Public Works
Longevity pay increase	\$7,500	All departments
Dispatch contract increase	\$36,000	Police
Shift differential pay	\$9,600	Police
Plan Review contracts	\$40,000	Engineering
Construction Management contracts	\$40,000	Engineering

These revenue increases also provide for increases to service levels, or budget enhancements, listed below:

- Additional Criminal Investigation staffing \$202,000
- Firefighter \$83,768
- Code Enforcement \$67,622
- Planning Admin \$69,203
- Recreation Management \$219,000
- Medical Director Contract \$13,000
- Dependent Care Coverage \$140,000

Additional increases to the base for all funds are a 7.8% increase to Health Insurance coverage premiums (\$68,756 GF only) and 2.5% salary step increase on the employee's anniversary following an annual review (\$83,188 GF only).

Funded enhancements typically are treated as Management Projects and are reported on in future City Manager Quarterly Reports.

One-Time Revenue Sources and Expenses

Some development-related fees, and prior savings associated with revenues exceeding expenses, are not relied upon as projected future revenue sources. Those FY 2022 sources are appropriately associated with non-recurring expenses, such as:

- Body Camera replacements \$72,000
- Financial software upgrade \$67,500
- Splash pad surface replacement \$55,000
- Pavement index Study \$55,000
- Annexation Plan \$45,000

Highlights of Other Funds

Hotel Occupancy Tax Fund revenues are projected to be 30% below pre-COVID levels. The proposed budget reflects the use of Visit Bastrop cash reserves to maintain service levels through FY 2022.

Water and Wastewater Fund – The debt service requirements for the wastewater treatment plant under construction, and the water plant under design, require a \$5 increase to the wastewater base rate.

Electric Fund – The Electric fund is burdened by an unanticipated bill from the LCRA to cover the cost of acquiring and providing power during the February 2021 Winterstorm Uri. There is no rate impact for FY 2022, but future rate impacts are likely.

Personnel Changes

General Fund

This budget increases the total full-time positions by 10.9 from FY 2021. Several factors drive this change in FTE's.

The proposed budget includes six new positions:

NEW POSITION	DEPARTMENT
Lieutenant - Administration	Police
Criminal Investigator - CID	Police
Firefighter - (day shift)	Fire
Code Compliance Officer	Building Inspection
Admin Assistant	Planning
Recreation Manager	Community Engagement

As a result of the restructuring that was proposed in November 2020 and effective January 2021, the Director of the Convention Center became the Special Events Manager. In the FY 2022 budget, the 5.15 FTE's previously budgeted in the Hotel Occupancy Tax Fund have now been moved to the General Fund. One went into Community Engagement, one went to the City Manager's department, three went to the Public Works department and the other .15 went into Communications. The Hotel Occupancy Tax fund is now being charged an administrative support fee for staff assistance to the tourism efforts, Convention Center operations and Main Street Programming.

There were several transfers between departments within the General Fund. The Library budget was reduced by 0.375 by eliminating the Supervisor position, moving a position to Community Engagement/Communications and adding a Part-Time Executive Administrative Assistant. The Construction Manager that was formerly in the Public Works budget has been moved to the Engineering Department.

In summary, from the FY 2021 total FTE's of 105.4, the General Fund added 6 new positions, transferred 5.15 from Hotel Occupancy Tax Fund, increased Human Resources part-time by 0.125 and reduced the Library total FTE's by 0.375 giving us the 10.9 increase.

Water/Wastewater Fund

This budget increases total FTE's by one position. This fund has requested that an Administrative Assistant position be added to keep up with the increasing administrative demands of this fund.

Hotel Occupancy Tax Fund

This fund no longer has any personnel charged to it's budget. This support for programming is handled through an administrative support charge that is an expense to this fund and a reduction to expenses in the General Fund.

Benefits update

The personnel cost in all funds have increased by overall compensation adjustments city wide to include 2.5% step increase, 7.8% increase in health benefits, and change in longevity from \$3 to \$5 monthly.

Personnel Summary by Department

General Fund

DEPARTMENT	FY 2020	FY 2021	FY 2022
City Manager	4.25	2.0	3.0
City Secretary	1.0	3.0	2.0
Finance	8.0	8.0	8.0
Human Resources	1.625	1.75	1.875
Information Technology	2.0	2.0	2.0
Community Engagement/Communications	3.3	3.3	7.5
Police	27.65	28.0	30.0
Fire	8.0	8.0	9.0
Municipal Court	3.25	3.25	3.25
Public Works	28.9	28.6	30.6
Development Services	8.0	7.5	8.0
Engineering	0.5	0.0	1.5
Library	10.0	10.0	9.625
TOTAL		105.4	116.3

Budgeted Positions by Fiscal Year

POSITION	DEPARTMENT	FY 2020	FY 2021	FY 2022
		FTE	FTE	FTE
City Manager	Administration	1.0	1.0	1.0
ACM, Development Services	Administration	1.0	1.0	1.0
ACM, Community Engagement	Administration	0.0	0.0	1.0
Community Council Liaison	Administration	1.0	0.0	0.0
City Secretary	City Secretary	1.0	1.0	1.0
Assistant City Secretary	City Secretary	0.0	1.0	1.0
Exec. Admin Asst/Deputy City Sec.	City Secretary	1.25	1.0	0.0
Chief Financial Officer	Finance	1.0	1.0	1.0
Accountant	Finance	0.0	1.0	1.0
Finance Specialist Senior	Finance	2.0	1.0	1.0
Executive Administrative Asst.	Finance	1.0	1.0	1.0
Customer Service Supervisor	Finance	1.0	1.0	1.0
Customer Service Coordinator	Finance	1.0	1.0	1.0
Customer Service Specialist II	Finance	2.0	1.0	1.0
Customer Service Specialis I	Finance	0.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Executive Administrative Asst.	Human Resources	0.625	0.0	0.0
Human Resources Generalist	Human Resources	0.0	0.75	0.875
Director	IT	1.0	1.0	1.0
System Administrator	IT	1.0	1.0	1.0
Assistant City Manager of Public Safety & Community Support	Police	0.65	0.0	0.0
Chief of Police	Police	0.0	1.0	1.0
Assistant Chief of Police	Police	1.0	1.0	1.0
Administrative Assistant	Police	1.0	1.0	1.0
Administrative Officer	Police	1.0	1.0	0.0
Senior Records Technician	Police	0.0	1.0	1.0
Records Technician	Police	2.0	1.0	1.0
Code Compliance/Animal Control	Police	1.0	1.0	1.0
Police Detective	Police	3.0	4.0	5.0
Police Officer (All levels)	Police	13.0	13.0	13.0
Sergeant	Police	5.0	5.0	5.0
Lieutenant	Police	0.0	0.0	1.0
Fire Chief	Fire	1.0	1.0	1.0
Assistant Fire Chief	Fire	1.0	1.0	1.0
Firefighter	Fire	6.0	6.0	7.0
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 Cout	0.25	0.25	0.25
Director of Planning & Development	Dev. Services	0.5	0.5	0.0
Assistant Planning Director	Dev. Services	1.0	1.0	1.0
Planner, Senior/GIS Analyst	Dev. Services	1.0	1.0	1.0
Planner	Dev. Services	1.0	1.0	0.0
Development Coordinator	Dev. Services	0.0	0.0	1.0
Planning Technician	Dev. Services	1.0	1.0	1.0
Permit Technician	Dev. Services	1.0	1.0	1.0
Executive Administrative Asst.	Dev. Services	0.0	0.0	1.0
Building Official	Dev. Services	1.0	1.0	1.0
Building Inspector	Dev. Services	1.0	1.0	0.0
Code Compliance Officer	Dev. Services	0.0	0.0	1.0
City Engineer (50%)	Dev. Services	0.5	0.0	0.0

BUDGET OVERVIEW

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
City Engineer	Engineering	0.5	0.0	0.5
Construction Manager	Engineering	0.0	0.0	1.0
Director of PW/Util/Leisure Services	Public Works	0.25	0.0	0.0
Public Works Director	Public Works	0.0	0.5	0.5
Assist. Public Works Director	Public Works	0.25	0.0	0.0
Construction Manager	Public Works	1.0	1.0	0.00
Utility Field Superintendent	Public Works	1.0	1.0	1.0
Mechanic	Public Works	1.0	1.0	1.0
Public Works Technician	Public Works	0.375	0.90	0.90
Equipment Operator, Senior	Public Works	3.0	3.0	3.0
Equipment Operator	Public Works	3.0	3.0	3.0
Crew Leader	Public Works	1.0	1.0	1.0
Maintenance Worker	Public Works	2.0	4.0	4.0
Maintenance Supervisor	Building Maintenance	0.0	0.0	1.0
Facility Attendant	Building Maintenance	0.0	0.0	2.0
Building Maint./Custodian Crew Leader	Building Maintenance	1.0	1.0	1.0
Building Custodians	Building Maintenance	3.0	3.0	3.0
Director of PW/UTIL/Leisure Services	Parks	0.25	0.0	0.0
Assistant Public Works Director	Parks	0.25	0.0	0.0
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	Parks	1.0	1.0	1.0
Facilities Maintenance Worker	Parks	1.0	1.0	1.0
Maintenance Worker	Parks	5.0	3.0	3.0
Public Works Technician	Parks	0.375	0.0	0.0
Seasonal Employees	Parks	0.185	0.185	0.185
Library Director	Library	1.0	1.0	1.0
Supervisor of Public Services	Library	1.0	1.0	0.0
Technical Services & Circulation Supervisor	Library	1.0	1.0	1.0
Library Associate	Library	4.0	4.0	5.0
Public Services Librarian	Library	1.0	1.0	1.0
Executive Administrative Asst.	Library	0.0	0.0	0.625
Library Associate/Web Graphics	Library	1.0	1.0	0.0
Library Clerk - VOE	Library	1.0	1.0	1.0
Assist. CM of Development Services	Water/Wastewater	0.5	0.0	0.0
Public Works Director	Water/Wastewater	0.0	0.5	0.5
Assist. Public Works Director	Water/Wastewater	0.5	0.0	0.0
City Engineer	Water/Wastewater	0.5	0.5	0.5
Public Works Technician	Water/Wastewater	0.25	0.10	0.10
Special Programs Coordinator	Water/Wastewater	1.0	1.0	1.0
Executive Administrative Asst.	Water/Wastewater	0.0	0.0	1.0
Superintendent	Water/Wastewater	0.5	0.5	0.5
Chief Plant Operator	Water/Wastewater	0.5	0.5	0.5
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	0.5	0.5
Chief Plant Operator	Water/Wastewater	0.5	0.5	0.5
Plant Operator B	Water/Wastewater	1.0	1.0	1.0
Plant Operator C	Water/Wastewater	1.0	1.0	2.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Plant Operator	Water/Wastewater	4.0	4.0	3.0
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	3.0
Lineworker - Apprentice	Bastrop Power & Light	2.0	2.0	2.0
ACM, Public Safety & Comm. Support	Community Engagement	0.35	0.0	0.0
ACM, Community Engagement	Community Engagement	0.0	1.0	0.0
Main Street Manager	Community Engagement	0.0	1.0	0.0
Public Information Manager	Community Engagement	1.0	1.0	1.0
Community Impact Manager	Community Engagement	0.0	1.0	1.0
Special Events Manager	Community Engagement	1.0	1.0	1.0
Recreation Manager	Community Engagement	0.0	0.0	1.0
Recreation Coordinator	Community Engagement	1.0	1.0	0.0
Digital Media Specialist	Community Engagement	1.0	1.0	1.0
Digital Media Designer	Community Engagement	0.0	0.0	1.0
Executive Administrative Asst.	Community Engagement	1.0	0.0	1.0
Multi-Media Assistant	Community Engagement	0.48	0.48	0.48
Groundskeeper	Cemetery	1.0	1.0	1.0
Executive Director	BEDC	1.0	1.0	1.0
Office Manager	BEDC	1.0	1.0	1.0
Operations Manager	BEDC	1.0	1.0	1.0
Project Manager/Economic Development Coordinator	BEDC	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>
	TOTAL	141.8	142.6	150.4

Add Police Lieutenant Position	
<p>Lieutenant Position over administration, would handle duties currently managed by Chief and Assistant Chief. Responsibilities would include supervision of records division, grants, overtime management, best practices, audits, professional standards investigations, special events planning. These duties had been managed by administrative officer recently reassigned to part-time supervision of criminal investigations. Would allow Chief and Assistant Chief to devote more energy toward priority of community engagement.</p>	
<i>Focus Area:</i>	Communication, Community Safety
<i>Impact on General Fund:</i>	\$105,000, recurring plus \$5,000 one-time for patrol vehicle decommissioning

Add Criminal Investigator	
<p>A 4,000 hour deficit is currently projected in criminal investigation hours needed by the end of FY 21. The objectives are proactive investigations, timely preparation of cases for the District Attorney, properly investigated crimes, and positive impact on clearance rates. Cold cases are currently not being investigated.</p>	
<i>Focus Area:</i>	Community Safety
<i>Impact on General Fund:</i>	\$97,000 – recurring plus \$5,000 one-time for patrol vehicle decommissioning

28 body worn cameras	
<p>The extended warranty on current cameras will end in October 2021, with no option to extend. Current cameras are no longer being manufactured. Older models are less effective and more likely to fail. Body worn cameras are used to record officer conduct, review officer conduct, provide information useful for training and commendations, and assist in addressing complaints. The cameras also record conduct of witnesses, suspects, and defendants.</p>	
<i>Focus Area:</i>	Community Safety, Communication
<i>Impact on General Fund:</i>	\$72,000, one time

Add Firefighter	
<p>Existing staffing of 2 firefighters per shift is inadequate given the growth and call-volume increase. Additional staffing would provide 1 firefighter for the day shift, providing a supervisory function and additional staffing flexibility when firefighters are not at work. The additional staff would lessen the current burden on the Fire Chief to respond to calls. Assistant Fire Chief duties would be reassigned to serve as battalion chief, focusing on incident management, scheduling, and training. Plan review duties to be contracted out, with no net impact on the General Fund. Providing this position would help bring the Fire Department into compliance with nationally recognized standards.</p>	
<i>Focus Area:</i>	Community Safety
<i>Impact on General Fund:</i>	\$83,768 recurring

Contracted Medical Director	
Contracting with a physician to serve as Medical Director enables the Bastrop Fire Department to become its own First Responder Organization (FRO). An FRO includes certified emergency medical personnel who work in cooperation with a licensed emergency medical services provider to routinely respond to medical emergency situations and provide on-scene patient care until the transporting EMS service arrives. The Medical Director establishes basic life support protocols and service plans and provides ongoing training. Currently, medical director services are provided through a memorandum of understanding with the Bastrop County First Responders Organization. Having our own relationship with a medical director allows an intimate knowledge of department personnel and abilities and we would not need to rely on a one size fits all approach.	
<i>Focus Area:</i>	Community Safety
<i>Impact on General Fund:</i>	\$13,000 – recurring

Partial Dependent Care Coverage	
The city currently provides no employer contribution to dependent care coverage. The 2021 compensation study concluded that the city is behind the market in this regard. The recommendation is to provide a 35% employer contribution to dependent care coverage in FY 22.	
<i>Focus Area:</i>	Organizational Excellence
<i>Impact on General Fund:</i>	\$140,000, recurring

Other Personnel Enhancements:	
The 2021 compensation study concluded that the city is behind the market in the following benefit pay. Certification pay for Fire advanced certificates and Police night shift differential pay.	
<i>Focus Area:</i>	Organizational Excellence
<i>Impact on General Fund:</i>	\$15,300 recurring

Agenda Management Software	
Improve efficiency and consistency of agenda management process, including for Boards and Commissions. System would include documented workflow, automatically publish agendas, produce packets and minutes and post on the web.	
<i>Focus Area:</i>	Organizational Excellence
<i>Impact on General Fund:</i>	\$12,000 recurring

Financial System Upgrade	
Upgrade from Incode V9 to V10. Benefits include web-based employee self – service platform, storage of data in SQL tables allowing improved ability to report across years and improved data exporting, overall improved functionality.	
<i>Focus Area:</i>	Fiscal Responsibility, Organizational Excellence
<i>Impact on General Fund:</i>	\$67,000, one-time

Enhanced Budgeting Software	
Replace existing budget software with a tool that provides operational, personnel, CIP, forecasting functionality, thereby eliminating double data entry. Compatible with GFOA distinguished budget requirements. Facilitates posting budget book on website, beneficial to citizens and internal users.	
<i>Focus Area:</i>	Fiscal Responsibility, Communication, Organizational Excellence
<i>Impact on General Fund:</i>	\$15,800 recurring plus \$5,220 one-time setup cost

Recreation Management, including additional communications capability	
<p>Establish recreation programming as an ongoing city service. Includes one new position and additional professional services. The new position would manage and coordinate recreation programs, including program selection, contracting and supervision of instructors, and hiring and supervision of part-time staff. The recreation management position would also work with other service providers and develop recreation programming recommendations for the future. The additional professional services would supplement the work of the current communications office. The FY 21 pilot recreation program resulted in a substantial workload on existing communications resources. The additional professional services would concentrate on recreation program messaging and would manage the online registration function. This would allow additional focus on:</p> <ul style="list-style-type: none"> • Updating city web pages, especially Police, Public Works (Parks), Capital Projects, • Assisting with Police recruitment • Community event messaging 	
<i>Focus Area:</i>	Communication, Uniquely Bastrop
<i>Impact on General Fund:</i>	\$219,000 recurring

Add Code Compliance Officer	
<p>A code compliance position would allow improved enforcement of nuisance codes and focus on work without permits and violations of zoning and sign codes. Currently, we are limited to responding to complaints.</p>	
<i>Focus Area:</i>	Community Safety, Manage Growth
<i>Impact on General Fund:</i>	\$62,500 recurring plus \$28,000 one-time for vehicle and equipment

Vehicle/Equipment Replacements (not in the VERF)	
<p>Replace vehicles in accordance with the City’s vehicle replacement standards:</p> <ul style="list-style-type: none"> • Brush Truck (Fire) \$120,000 • New Brush Truck Chassis with remounted Brush Truck Bed (Fire) \$73,000 • Utility Van (Public Works) \$67,500 • Street Sweeper (Public Works) \$280,000 • Truck (Engineering) \$35,000 	
<i>Focus Area:</i>	Fiscal Responsibility
<i>Impact on General Fund:</i>	\$575,500 one-time transfer to the VERF

Vehicle/Equipment Additions	
<p>The increase in park property results in additional equipment needs. The Public Works truck is to be used for an existing trailer to pull heavier loads, freeing up a field truck for the crew. The small SUV for planning is for the new Code Compliance position.</p> <ul style="list-style-type: none"> • Pick-up Truck (Public Works) \$63,600 Addition not replacement • Zero-turn mower (Parks) \$15,930 Addition not replacement • Pick-up Truck (Parks) \$34,000 Addition not replacement • Small SUV (Planning) \$24,000 • Loader equipment (Public Works) \$138,000 	
<i>Focus Area:</i>	Fiscal Responsibility, Manage Growth
<i>Impact on General Fund:</i>	\$275,530

Playground Replacements	
This request is to replace the Splashpad surfacing due to deterioration.	
<i>Focus Area:</i>	Uniquely Bastrop
<i>Impact on General Fund:</i>	\$56,000

Old Iron Bridge	
<p>The City of Bastrop is currently seeking multiple funding sources in an effort to save the iconic Old Iron Bridge. The bridge has been a vital part of Bastrop’s history and at one time was the economic driver that connected Bastrop east to west, making trade much more effective for the area. The bridge discontinued automotive traffic in the mid to late nineties, and it began being used for pedestrian traffic, special events, and filming in more recent years. In 2018, the City of Bastrop closed the Old Iron Bridge to all traffic due to severe deterioration of the gusset plates and other structural components. The City is currently seeking funding from a Transportation Alternatives Grant (TA grant) through the Texas Department of Transportation (TxDOT). The estimated repair, engineering and project management costs are continuing to rise year after year, and the TA grant is likely only going to partially fund the bridge. However, being eligible for a TA grant allows the City to make a request for amendments to the Capital Area Metropolitan Planning Organization (CAMPO) for an amendment to the Transportation Improvement Plan (TIP.) If funded it will be placed on the Regional Transportation Plan (RTP). The RTP is updated from time to time and includes regional transportation improvements that will include repairs to the bridge but also a corridor study of all roads that lead to Bastrop. Regional Improvements are open to a larger pool of federal funding.</p>	
<i>Focus Area:</i>	Uniquely Environment, Fiscal Responsibility, Multi-Modal Mobility
<i>Impact on General Fund:</i>	

Annexation Plan	
<p>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.</p>	
<i>Focus Area:</i>	Manage Growth, Unique Environment, Organizational Excellence
<i>Impact on General Fund:</i>	\$45,000

Drainage Master Plan	
<p>Over the past decade, the City of Bastrop has seen a steady increase in population, and the commercial and industrial sectors have increased as well. Increased development requires increased planning efforts to manage the storm water for the entire city. The city has engaged in several studies of the local tributaries and creeks within the city limits. However, not all areas have been studied at a level that will provide better data for future development outside of what is provided by FEMA. This project purpose is to develop a comprehensive evaluation of the existing drainage conditions throughout the City by developing an accurate and current understanding of the drainage infrastructure. This understanding will include a comprehensive inventory of existing data, accurate simulation modeling using best available data, identification of flooding problem areas, and conceptual flood mitigation solutions. Riverine analysis will include Piney Creek, Gills Branch, Copperas Creek, Hunter’s Creek, and Pine Forest Creek. Flood impacts from the Colorado River will be based on the effective FEMA flood maps. Local flood problems will be the primary focus of this Drainage Master Plan to ensure riverine as well as local flood problem areas are addressed such as the North Bastrop area. The flood problem areas will be identified using City staff and community input.</p>	
<i>Focus Area:</i>	Manage Growth, Unique Environment, Organizational Excellence
<i>Impact on General Fund:</i>	\$285,000 (funded out of 2021 LTN)

Pavement Condition Index Study	
<p>The City of Bastrop performed an assessment of all of the City of Bastrop roadways in 2018, scoring all city streets from failed to excellent. The results of that assessment informed a multi-year street maintenance program. Since that time several miles of roadway has been added to the City of Bastrop’s road system, and four (4) years of maintenance has been performed. This new pavement assessment will update the current Pavement Condition Index, and it will provide an updated score for the streets that maintenance has been performed on providing valuable information that will allow good decisions about future maintenance efforts.</p>	
<i>Focus Area:</i>	Manage Growth, Unique Environment, Organizational Excellence, Fiscal Responsibility
<i>Impact on General Fund:</i>	\$55,000

Other Studies/Master Plans	
<p>These studies are described in detail in the CIP pages:</p> <ul style="list-style-type: none"> • Parks Master Plan \$150,000 • Comprehensive Plan Land Use update and 5-year review - \$100,000 	
<i>Focus Area:</i>	Manage Growth, Unique Environment, Organizational Excellence
<i>Impact on General Fund:</i>	\$250,000

Fiscal Forecasts

General Fund

General Fund Fiscal Forecast Assumptions

	PROJECTED FY20-21	PROPOSED FY21-22	PLANNING FY22-23	PLANNING FY23-24	PLANNING FY24-25
REVENUE					
Residential Starts (SF)	250	150	150	100	50
Property Tax Increase - Existing Property	\$ 53,463	3.0%	0%	0%	0%
Property Tax Increase - New Property	\$ 134,825	\$ 192,610	\$ 129,591	\$ 103,673	\$ 83,309
Sales Tax Revenues Growth (3 yr avg. 6.5%)	10.8%	10.0%	5.0%	5.0%	5.0%
Franchise Fees	0.0%	1.0%	1.0%	1.0%	1.0%
Mixed Beverage Tax (FY20 down due to COVID)	15.0%	3.0%	3.0%	3.0%	3.0%
Sanitation Revenue (per contract)	5.0%	5.0%	5.0%	5.0%	5.0%
Development Fees-Some considered non-recurring)	41.4%	-12.5%	-97.7%	-137.6%	-1.4%
Transfer in Electric Fund (% of Electric Revenue)	13.0%	11.0%	11.0%	11.0%	11.0%
Transfer in Electric Fund - Community Support	\$ -	\$ 317,000.00	\$ 317,000.00	\$ 317,000.00	\$ 317,000.00
EXPENSE					
Compensation (Incl Compensation Study Recommendations)	0.0%	3.5%	3.5%	3.5%	3.5%
Salary Savings	\$ -	\$ -	\$ (100,000)	\$ (100,000)	\$ (100,000)
Group Insurance	3.0%	7.8%	0.0%	5.0%	5.0%
New Position - Firefighters		1.00	1.00	1.00	
New Position - Police (CID & Admin)		2.00			
New Position - Development Serv		2.00			
Burleson Crossing 380 drops off	\$ -	\$ -	\$ -	\$ (650,000)	\$ (650,000)
Contractual Services	0.0%	1.0%	1.0%	1.0%	1.0%
Vehicle/Equip Replic (lease prog w/ Police only)	26.9%	17.6%	11.1%	8.8%	0.0%
Move Community Support to General Fund	\$ -	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,000
Move Community Event Support to General Fund	\$ -	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000
Development Fees cover contracted Plan review and inspections					

General Fund Fiscal Forecast

	ACTUAL FY19-20	PROJECTED FY20-21	PROPOSED FY21-22	PLANNED FY22-23	PLANNED FY23-24	PLANNED FY24-25
Beginning Fund Balance	2,815,496	\$ 4,470,457	\$ 6,194,199	\$ 5,564,178	\$ 2,770,490	\$ 2,221,754
Total Ad Valorem Revenue (O&M)	\$3,823,312	\$4,117,991	\$4,418,537	\$4,555,501	\$4,733,695	\$4,824,674
Total Recurring Revenue	<u>\$8,584,799</u>	<u>\$13,104,161</u>	<u>\$14,065,638</u>	<u>\$14,344,663</u>	<u>\$14,382,185</u>	<u>\$14,878,922</u>
Transfers from Other Funds						
Transfer from Library Board		3,000	3,000	3,000	3,000	3,000
Transfer from Electric Fund (Comm Supp)		-	317,000	317,000	317,000	317,000
Transfer from Electric Fund (lieu of Taxes)	567,750	587,750	450,000	450,000	450,000	450,000
Total Transfers In	\$	\$ 590,750	\$ 770,000	\$ 770,000	\$ 770,000	\$ 770,000
Non-Recurring Revenue						
License & Permits Revenue		\$975,845	\$646,230	\$0	\$0	\$0
Total Non-Recurring Revenue		\$975,845	\$646,230	\$0	\$0	\$0
Total General Fund Revenues	\$12,975,861	\$14,670,756	\$15,481,868	\$15,114,663	\$15,152,185	\$15,648,922
Total General Fund Expenses	\$ 11,320,900	\$ 12,301,120	\$ 14,815,362	\$ 14,816,551	\$ 14,856,370	\$ 15,297,928
Excess Recurring Revenue(Expense)	1,654,961	1,393,791	20,276	298,112	295,814	350,994
Ending Fund Balance	4,470,457	6,840,093	6,860,705	5,862,290	3,066,305	2,572,748
Fund Balance Reserve (policy 25%)	2,830,225	3,075,280	3,703,841	3,704,138	3,714,093	3,824,482
Amount Available over Five Years	1,640,232					-1,251,734
One-Time Uses						
Transfer to VERF	\$ -	\$ -	\$ 851,027	\$ 1,500,000	\$ -	\$ -
Transfer to Innovation Fund	\$ -	\$ 645,894	\$ 295,500	\$ -	\$ -	\$ -
Transfer to CIP	\$ -	\$ -	\$ 150,000	\$ 1,591,800	\$ 844,551	\$ 800,000
Total One-Time Uses	\$ -	\$ 645,894	\$ 1,296,527	\$ 3,091,800	\$ 844,551	\$ 800,000
Ending Fund Balance	4,470,457	\$ 6,194,199	\$ 5,564,178	\$ 2,770,490	\$ 2,221,754	\$ 1,772,748
Required Reserve 25%	39%	50%	38%	19%	15%	12%

General Fund Debt Service

General Fund Debt Service Fund Fiscal Forecast Assumptions

	PROJECTED FY20-21	PROPOSED FY21-22	PLANNING FY22-23	PLANNING FY23-24	PLANNING FY24-25
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REVENUE

Property Tax Increase - Existing Property	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Increase - New Property	\$ -	\$ 91,010	\$ 67,533	\$ 89,833	\$ 79,384
Debt Service Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%

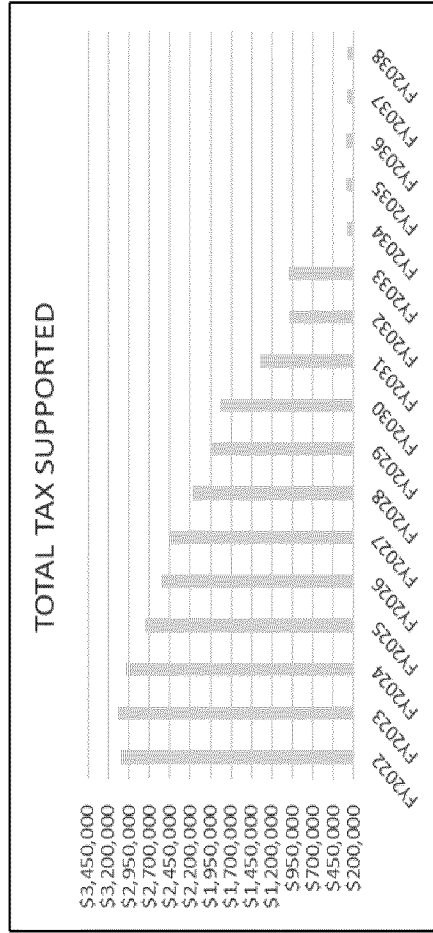
EXPENSE

Burleson Crossing 380 Rebate drops off	\$ -	\$ -	\$ -	\$ (17,000)	\$ (17,000)
Bond Payments are based on current debt schedules					
GO Bond Sale Amounts (CIP)		\$ 3,600,000		\$ 1,800,000	\$ 4,000,000

Debt Service Fund Fiscal Forecast

	7.8%	0.0%	13.1%	10.4%	2.3%	1.8%
% Change						
Est. Property Valuation \$	967,992,907	\$ 967,902,273	\$ 1,094,737,605	\$ 1,208,421,912	\$ 1,236,421,912	\$ 1,258,921,912
Frozen Tax Levy \$	163,893	\$ 179,548.00	\$ 202,467	\$ 206,516	\$ 210,647	\$ 214,860
Rate	0.1949%	0.1949%	0.2054%	0.2054%	0.2054%	0.2054%

	ACTUAL FY 19-20	PROJECTED FY 20-21	PROPOSED FY 21-22	PLANNING FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25
BEGINNING FUND BALANCE	\$ 258,520	\$ 298,232	\$ 189,673	\$ 53,595	\$ 28,389	\$ 5,645
TOTAL OPERATING REVENUE	\$ 4,236,186	\$ 2,874,685	\$ 3,358,143	\$ 3,553,905	\$ 3,644,329	\$ 3,706,173
TOTAL OPERATING EXPENDITURE	\$ 4,196,474	\$ 2,983,244	\$ 3,494,221	\$ 3,579,111	\$ 3,667,073	\$ 3,759,375
ENDING FUND BALANCE	\$ 298,232	\$ 189,673	\$ 53,595	\$ 28,389	\$ 5,645	\$ (47,567)



Water/Wastewater Fund

Water/Wastewater Fund Fiscal Forecast Assumptions

	PROJECTED FY20-21	PROPOSED FY21-22	PLANNING FY22-23	PLANNING FY23-24	PLANNING FY24-25
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REVENUE

WATER

Residential Growth	4.0%	4.0%	4.0%	4.0%	3.5%
Commercial Growth	2.0%	2.0%	2.0%	2.0%	2.0%
Tap Fees (high due to Pecan Park finish out)	50.8%	0.0%	0.0%	-50.0%	-40.0%
Rates (Resid, Commercial & Multi-Family)-incr in base rate	\$0.00	\$0.00	\$0.00	\$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%	4.0%	3.5%
Commercial Growth	2.0%	2.0%	2.0%	2.0%	2.0%
Wholesale - WBV (avg. 50 homes annl)			1.50%	1.50%	1.50%
Base Rates (Resid, Comm & Multi-Family)-incr	\$0.00	\$5.00	\$5.00	\$5.00	\$0.00

EXPENSE

Compensation (Includes compensation study recommendations)	0.0%	3.5%	3.5%	3.5%	3.5%
Salary Savings	\$ -	\$ -	\$ (55,000)	\$ (55,000)	\$ (55,000)
Group Insurance	3.0%	7.8%	0.0%	5.0%	5.0%
Retirement	0.0%	0.0%	0.2%	0.2%	0.2%
Worker's Comp Insurance	1.0%	1.0%	1.0%	1.0%	1.0%
Non- Personnel Operating Costs	1.0%	1.0%	1.0%	1.0%	1.0%
Administrative Support (GF) FY21 had significant changes due to ACM change to 100% GF	24.0%	3.9%	2.5%	2.5%	2.5%
Debt increase year-over-year (based on CIP schedule, cash flow model and projected bond issues)	58.1%	31.9%	14.6%	12.5%	5.3%

Water/Wastewater Fund Summary Fiscal Forecast

	ACTUAL FY 19-20	PROJECTED FY 20-21	PROPOSED FY 21-22	PLANNING FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25
BEGINNING BALANCE	\$ 1,241,578	\$ 1,801,782	\$ 2,380,800	\$ 1,844,129	\$ 1,700,024	\$ 1,525,218
REVENUES:						
WATER						
Water Service	\$ 3,073,115	\$ 3,208,600	\$ 3,278,670	\$ 3,377,961	\$ 3,475,714	\$ 3,573,077
WASTEWATER						
Sewer Service	\$ 2,792,731	\$ 3,051,596	\$ 3,324,356	\$ 3,678,741	\$ 4,050,400	\$ 4,228,351
TOTAL OPERATING REVENUES	\$ 6,194,681	\$ 6,622,025	\$ 6,958,580	\$ 7,416,469	\$ 7,839,142	\$ 8,097,767
Proceeds from Bond Sale	\$ 21,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 28,436,259	\$ 8,423,807	\$ 9,339,380	\$ 9,260,598	\$ 9,539,166	\$ 9,622,984
EXPENDITURES:						
Administration	\$ 1,181,021	\$ 544,510	\$ 718,038	\$ 717,965	\$ 737,569	\$ 752,666
Distribution/ Collection/ Liftstation	\$ 643,453	\$ 638,354	\$ 726,524	\$ 724,627	\$ 744,584	\$ 765,213
Production/ Treatment	\$ 733,149	\$ 967,551	\$ 1,037,515	\$ 1,036,764	\$ 1,054,065	\$ 1,071,799
Wastewater Treatment Plant	\$ 748,661	\$ 814,444	\$ 919,087	\$ 915,937	\$ 933,064	\$ 950,656
Administrative Support (GF)	\$ -	\$ 699,961	\$ 727,307	\$ 745,490	\$ 764,127	\$ 783,230
Debt Service Transfer	\$ 1,303,193	\$ 2,060,176	\$ 2,717,280	\$ 3,114,791	\$ 3,505,539	\$ 3,689,705
Capital replacement Reserve	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
TOTAL OPERATING EXPENDITURES	\$ 4,734,477	\$ 5,849,996	\$ 6,970,751	\$ 7,380,574	\$ 7,863,948	\$ 8,138,269
NET INCOME (LOSS)	\$ 1,460,204	\$ 772,029	\$ (12,171)	\$ 35,895	\$ (24,806)	\$ (40,502)
ENDING FUND BALANCE	\$ 23,701,782	\$ 2,573,811	\$ 2,368,629	\$ 1,880,024	\$ 1,675,218	\$ 1,484,715
CAPITAL OUTLAY						
Water Line Improvements	\$ 193,011	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 193,011	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT						
Transfer to Bond Fund	\$ 21,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer for VERF	\$ -	\$ -	\$ 122,000	\$ -	\$ -	\$ -
Transfer for CIP	\$ 900,000	\$ -	\$ 402,500	\$ 180,000	\$ 150,000	\$ -
TOTAL TRANSFERS OUT	\$ 21,900,000	\$ -	\$ 524,500	\$ 180,000	\$ 150,000	\$ -
ENDING FUND BAL AFTER TRANSFERS	\$ 1,801,782	\$ 2,380,800	\$ 1,844,129	\$ 1,700,024	\$ 1,525,218	\$ 1,484,715
Reserve Requirement 35%	39%	42%	27%	23%	20%	19%

Bastrop Power & Light

Bastrop Power & Light Fiscal Forecast Assumptions

	PROJECTED FY20-21	PROPOSED FY21-22	PLANNING FY22-23	PLANNING FY23-24	PLANNING FY24-25
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REVENUE

Residential growth (Piney Creek)	2.0%	2.0%	2.0%	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	1.0%	1.0%	1.0%	1.0%	1.0%
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 due to Winter Storm Uri					

EXPENSE

Compensation (includes compensation study recommendations)	0.0%	3.5%	3.5%	3.5%	3.5%
Group Insurance	3.0%	0.0%	5.0%	5.0%	5.0%
Worker's Comp Insurance	0.0%	1.0%	1.0%	1.0%	1.0%
Non-personnel costs (supplies, maintenance, etc.)	0.0%	1.0%	1.0%	1.0%	1.0%
LCRA power (FY20 had several credits making incr to FY21 seem greater)	16.0%	1.0%	1.0%	1.0%	1.0%
Administrative Support (GF)	9.0%	2.5%	2.5%	2.5%	2.5%
General Fund Transfers	13%	11%	11%	11%	11%
Vehicle & Equipment Replacement fund transfer - as of FY24 ALL vehicles/equip. will be in the VERF fund					

Bastrop Power & Light Fiscal Forecast

	ACTUAL FY 20-21	PROJECTED FY 20-21	PROPOSED FY 21-22	PLANNING FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25
BEGINNING FUND BALANCE	\$ 4,128,421	\$ 3,915,646	\$ 3,077,272	\$ 2,386,128	\$ 1,836,826	\$ 1,362,040
TOTAL CURRENT REVENUE	\$ 6,450,146	\$ 6,622,732	\$ 6,803,905	\$ 6,870,146	\$ 6,937,009	\$ 7,004,540
TOTAL REVENUE & OTHER RESOURCES	\$ 10,578,567	\$ 10,538,378	\$ 9,881,177	\$ 9,256,274	\$ 8,773,835	\$ 8,366,581
EXPENDITURES:						
Total Personnel Costs	\$ 724,375	\$ 773,945	\$ 812,090	\$ 818,427	\$ 824,692	\$ 831,118
Total Other Operating Expense	\$ 4,039,323	\$ 4,418,990	\$ 4,753,691	\$ 4,809,183	\$ 4,856,490	\$ 4,904,270
Vehicle/Equipment Rlpc fee	\$ 87,181	\$ 87,183	\$ 99,559	\$ 99,559	\$ 99,559	\$ 118,059
Line Extensions	\$ 234,431	\$ 35,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Administrative Support	\$ 386,865	\$ 423,216	\$ 444,894	\$ 456,016	\$ 467,417	\$ 479,102
Community Support	\$ 114,460	\$ 141,633	\$ -	\$ -	\$ -	\$ -
Community Event Support	\$ -	\$ 136,525	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 157,907	\$ 168,238	\$ 162,165	\$ 159,263	\$ 161,637	\$ 163,716
TOTAL OPERATING EXPENDITURES	\$ 5,744,542	\$ 6,184,730	\$ 6,322,399	\$ 6,392,448	\$ 6,459,795	\$ 6,546,265
Transfer out - GF	\$ 557,750	\$ 557,750	\$ 767,000	\$ 767,000	\$ 767,000	\$ 767,000
Transfer out - GF (Comm Support)	\$ 232,500	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Transfer out - VEF	\$ 75,000	\$ 65,000	\$ 72,400	\$ 35,000	\$ 35,000	\$ -
TOTAL TRANSFERS OUT	\$ 865,250	\$ 652,750	\$ 839,400	\$ 802,000	\$ 802,000	\$ 767,000
TOTAL OPERATING EXPENDITURES & TRANSFERS	\$ 6,609,792	\$ 6,837,480	\$ 7,161,799	\$ 7,194,448	\$ 7,261,795	\$ 7,313,265
NET INCOME (LOSS) FROM RE-OCCURRING	\$ (159,646)	\$ (214,748)	\$ (357,894)	\$ (324,302)	\$ (324,786)	\$ (308,724)
CIP	\$ 44,128	\$ -	\$ 208,250	\$ 150,000	\$ 150,000	\$ 150,000
Winterstorm Uri - Pass-through (FY2021)	\$ -	\$ 571,126	\$ -	\$ -	\$ -	\$ -
Special Project	\$ -	\$ 52,500	\$ 126,000	\$ 75,000	\$ -	\$ -
TOTAL NON-OPERATING COSTS	\$ 44,128	\$ 623,626	\$ 333,250	\$ 225,000	\$ 150,000	\$ 150,000
ENDING FUND BALANCE	\$ 3,968,775	\$ 3,077,272	\$ 2,386,128	\$ 1,836,826	\$ 1,362,040	\$ 903,316
Reserve Requirement 35%	60%	45%	33%	26%	19%	12%
Total General Fund transfer	13%	11%	11%	11%	11%	11%

Hotel Occupancy Tax Fund

Hotel Occupancy Tax Fund Fiscal Forecast Assumptions

	PROJECTED FY20-21	PROPOSED FY21-22	PLANNING FY22-23	PLANNING FY23-24	PLANNING FY24-25
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REVENUE

Hotel Occupancy Tax (back to FY19 levels in FY24)	3%	32%	25%	0%	0%
Rental Revenue (back to FY19 levels in FY24)	-21%	36%	32%	12%	9%

EXPENSE

Organizational Funding (FY22 goes back to FY20 funding level)	-47%	47%	0%	0%	0%
Destination Marketing Organization (Visit Bastrop)	-17%	-1%	37%	13%	0%
Cultural Arts Commission	\$ 13,000	\$ 108,650	\$ 50,000	\$ 50,000	\$ 50,000

Hotel Occupancy Tax Fund Fiscal Forecast

	ACTUAL FY 19-20	PROJECTED FY 20-21	PROPOSED FY 21-22	PLANNING FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25
BEGINNING FUND BALANCE	\$ 3,849,730	\$ 2,896,369	\$ 2,329,717	\$ 1,775,748	\$ 1,534,275	\$ 1,430,738
REVENUES						
TOTAL CURRENT REVENUES	\$ 1,901,348	\$ 1,829,554	\$ 2,226,904	\$ 2,831,204	\$ 3,128,956	\$ 3,141,160
OTHER RESOURCES						
Interfund Transfers - General Fund	\$ 238,994	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers - Electric Fund	\$ 222,500	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE & OTHER RESOURCES	\$ 6,212,572	\$ 4,725,923	\$ 4,556,621	\$ 4,606,952	\$ 4,663,231	\$ 4,571,898
EXPENDITURES:						
Organizational	\$ 571,918	\$ 283,839	\$ 516,082	\$ 515,000	\$ 515,000	\$ 515,000
Convention Center	\$ 504,417	\$ 536,545	\$ 508,648	\$ 646,608	\$ 662,091	\$ 678,348
Main Street Program	\$ 439,659	\$ 215,515	\$ 306,067	\$ 247,944	\$ 253,502	\$ 259,337
Multi-Media	\$ 136,351	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events/Reservations	\$ 150,020	\$ -	\$ -	\$ -	\$ -	\$ -
Cultural Arts Commission	\$ 34,918	\$ 12,796	\$ 108,650	\$ 50,000	\$ 50,000	\$ 50,000
Rodeo Arena	\$ 3,385	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
Destination Marketing Organization	\$ 969,306	\$ 802,356	\$ 792,824	\$ 1,087,225	\$ 1,231,000	\$ 1,231,200
TOTAL EXPENDITURES	\$ 2,809,974	\$ 1,853,951	\$ 2,235,171	\$ 2,549,677	\$ 2,714,493	\$ 2,736,785
OTHER USES						
Debt Service Transfer	\$ 506,226	\$ 542,255	\$ 545,702	\$ 523,000	\$ 518,000	\$ 517,600
TOTAL EXPENDITURES & OTHER USES	\$ 3,316,200	\$ 2,396,206	\$ 2,780,873	\$ 3,072,677	\$ 3,232,493	\$ 3,254,385
NET INCOME (LOSS)	\$ (93,358)	\$ (566,652)	\$ (553,969)	\$ (241,473)	\$ (103,537)	\$ (113,225)
ASSIGNED FB - CULTURAL ARTS COMMISSION	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
ASSIGNED FB - MAIN ST PROGRAM	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
ENDING FUND BALANCE UNRESTRICTED	\$ 2,816,372	\$ 2,224,717	\$ 1,670,748	\$ 1,429,275	\$ 1,325,738	\$ 1,212,513
Reserve requirement 50%		97%	64%	50%	44%	40%

Type B - BEDC

**Type B Fund (BEDC)
Fiscal Forecast Assumptions**

	PROJECTED FY20-21	PROPOSED FY21-22	PLANNING FY22-23	PLANNING FY23-24	PLANNING FY24-25
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REVENUE

	10.8%	10.0%	5.0%	5.0%	5.0%
Sales Tax Revenues Growth (3 yr avg. 6.5%)					
Rental Income (proj sale of 921 Main St.)	\$ 161,500.00	\$ 178,109.00	\$ -	\$ -	\$ -
Land Sales	\$ 100,000	\$ 1,533,935	\$ -	\$ -	\$ -
Grant Funds only budgeted in FY21	\$ 1,030,000	\$ -	\$ -	\$ -	\$ -

EXPENSE

Personnel Costs	0.0%	49.6%	5.0%	5.0%	5.0%
Positions added		2.00			
Burleson Crossing 380 drops off	\$ -	\$ -	\$ -	\$ (385,000)	\$ (385,000)
Occupancy Costs	0.0%	2.0%	2.0%	2.0%	2.0%
Debt Service - 921 Main St loan removed			X	X	X
Professional Services (reduced to annl avg)	31.5%	119.0%	0.0%	0.0%	0.0%
City Projects	\$ -	\$ 323,650	\$ -	\$ -	\$ -
Redevelopment Grants	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ -
Cash Incentive	\$ 275,000	\$ 250,000	\$ -	\$ -	\$ -

Type B Fund (BEDC) Fiscal Forecast

	ACTUAL FY 19-20	PROJECTED FY 20-21	PROPOSED FY 21-22	PLANNING FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25
WORKING CAPITAL BB	\$ 5,109,097	\$ 4,867,763	\$ 5,249,158	\$ 5,027,194	\$ 5,827,060	\$ 7,184,159
REVENUES						
Sales Tax	\$ 2,733,446	\$ 3,028,659	\$ 3,331,500	\$ 3,498,075	\$ 3,672,979	\$ 3,856,628
Lease Agreements	\$ 13,800	\$ 15,870	\$ 15,870	\$ 15,870	\$ 15,870	\$ 15,870
Rental Income (921 Main St)	\$ -	\$ 128,250	\$ 178,109	\$ -	\$ -	\$ -
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 64,001	\$ 18,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Other	\$ -	\$ 384,614	\$ 1,533,935	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE	\$ 2,811,247	\$ 3,575,893	\$ 5,074,414	\$ 3,528,945	\$ 3,703,849	\$ 3,887,498
OTHER RESOURCES						
Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE & OTHER RESOURCES	\$ 7,920,344	\$ 8,443,656	\$ 10,323,572	\$ 8,556,139	\$ 9,530,909	\$ 11,071,657
EXPENDITURES:						
Debt Service	\$ 417,229	\$ 408,613	\$ 483,456	\$ 398,371	\$ 398,529	\$ 413,366
Contingency	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ 2,313,257	\$ 2,509,888	\$ 3,439,378	\$ 2,729,079	\$ 2,346,749	\$ 2,392,982
NET INCOME (LOSS)	\$ 497,990	\$ 1,065,995	\$ 1,635,036	\$ 799,866	\$ 1,357,099	\$ 1,494,516
City CIP	\$ -	\$ -	\$ 307,000	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,229,557	\$ 684,600	\$ 1,550,000	\$ -	\$ -	\$ -
Total Capital Expenditures	\$ 2,229,557	\$ 684,600	\$ 1,857,000	\$ -	\$ -	\$ -
ENDING WORKING CAPITAL	\$ 3,377,530	\$ 5,249,158	\$ 5,027,194	\$ 5,827,060	\$ 7,184,159	\$ 8,678,675

FY 2021 Accomplishments by Focus Area

Communications

- Creation of City of Bastrop Branding Guidelines Manual and one-page New Residents guide.
- Utilization of Everbridge a critical events management (CEM) software platform for 9-1-1 dispatch communications as well as community messaging that are non-critical emergencies but are vital to citizen' lives.
- Creation of a City Podcast entitled "Overheard at City Hall" to emphasize quality conversations between multiple City departments.
- Creation of a Contractor Forum for contractors to share feedback so the City can better the permitting process and answer questions.
- Organized quarterly meetings with Community Support Groups, Assets, and Stakeholders to provide open-communication and support community initiatives.
- Created Quarterly Council Reports to provide an update on City performance each quarter.

Community Safety

- Implemented a phased reopening plan for COVID-19 and established Emergency Orders to assist with the mitigation of COVID-19.
- Added a full-time Fire Department workforce.
- Acquired \$2.8M for two fire apparatus and fire equipment.
- Renovated the Fire Station.
- Deployed new Mobile Data Terminals for Public Safety Vehicles with larger high-definition screens and up-to-date processing technology to reduce response times and increase reliability as part of a Public Safety Refresh strategy.
- Improved ISO rating.

Economic Vitality

- MyGov Implementation included training initiatives, forums, and exploration of reporting capabilities.
- Evaluation of the Sign Code included City Council adopted amendments that included bringing back some minor changes to sidewalk signs, temporary signs, and references to site visibility triangle.
- Adopted standards for development in the Federal Emergency Management Agency (FEMA) Special Flood Hazard Areas (SFHAs), particularly in the floodway and the 1% Annual Chance (formerly known as the 100-year) zones.
- Main Street District had 10 new businesses open in the district and one business relocated within the district.
- Reorganized of the Planning Department to include a Development Coordinator position, Planning Technician, Permit Technician positions, and Building Official position.

Fiscal Responsibility

- Auditors issued an unmodified audit opinion which is the best that can be obtained, noted no recommendations for improvement over internal controls, and no Management Letter issued.
- Grant funding received includes Downtown River Loop, Gills Branch Channel Repair, Pine Street Drainage Improvement, Public Works Detention Pond Improvement, Jasper / Newton Drainage Improvement, North Main Sewer Line Improvement, and HGMP HAZ-MIT-Agnes Road Extension.

Manage Growth

- Awarded Capital Project grant for \$4,240,329.20 for the Agnes Road extension.
- Application of the B3 Code included the following objectives:
 - Re-organize Code, moving B3 Technical Manual into the main document
 - Define DRC review responsibilities
 - Streamline/define the Warrant Process
 - Clarify Neighborhood Regulating Plan Process
 - Create Infill process for site smaller than 3.4 acres
 - Create Extraterritorial Jurisdiction (ETJ) standards that establish block/connectivity, minimum lot frontages, driveway spacing, and drainage requirements
 - Require Traffic Impact Analysis when deviating from the grid requirement
 - Add additional platting exemptions
 - Extend water and wastewater connection requirements to ½ mile
 - Add communication Tower (FCC) standards and process to Code
 - Add definitions to Manufactured Housing
- Council Amended Chapter 8 of the B3 code to address concerns by citizens and businesses regarding signs.
- Issued 1,134 permits issued through the Planning Department.
- Approved \$408,000 construction contract as part of the third year of the Street Maintenance Program, improving local roads and minimizing the need for road rehabilitation and reconstruction.

Multi-Modal Mobility

- Creation of scooter ordinance to provide a safe and convenient mode of transportation.
- Partnership with CARTs to provide the CARTs Now and eCab programs which are limited-time services that offer on-demand curb-to-burb rides within the city limits.
- The City of Bastrop continued to seek multiple funding sources for the Old Iron Bridge.
- Construction on River Loop Project to provide safe pedestrian connectivity along State Highway 71 and across the Colorado River.
- Awarded a contract for a Sidewalk Connectivity Project to place approximately 1.5 miles of sidewalk that connects multiple city parks and increases transportation modes.

Organizational Excellence

- Managed City Council election, including recount.
- Implemented the City Manager’s reorganization plan which included:
 - Realignment of duties within the Planning Department to ensure a focus on customer service and operational efficiency
 - Enhanced focus on Capital Project planning and reporting
 - More reasonable workload expectation of the Assistant City Manager for Community Development
 - Resources aligned with the Main Street Program
 - Enhanced collaboration with Community Assets and other stakeholders toward the achievement of common objectives
 - Enhanced coordination and marking of events and long-range events planning
 - Focused communications in alignment with the communications and messaging strategy
- Creation of the Engineering and Capital Projects Management Department.
- Outcomes of a Compensation study recommended the following changes:
 - FY 2021
 - adopt the new pay grade placements for all employees found in the attachments.
 - provide a mid-year adjustment of 2% to the pay scale and salaries, estimated cost is \$76,000.
 - move employees to their current step within the pay grade proposed for their job (for those whose pay grade is recommended for market movement), estimated cost is \$200,000.
 - increase City Holidays from 12 to 30.
 - FY 2022
 - Plan to budget for step increases.
 - Increase longevity pay for \$3.00/month to \$5.00/month.
 - Firefighters certification pay.
 - Increase certification pay for Police Officers.
 - Shift differential pay for Police Officers.
 - Retention bonus for Police Officers to be paid out sooner, no change in the amount.
 - Contribution to dependent insurance premiums.

Creation of cross functional teams to increase customer service, improve internal communication, improving internal communication, promoting workplace safety, and foster team building outside of singular departments. Teams include Communications & Special Events Team (CSET), Safety, Admin, Data Management, and Wellness.

Uniquely Bastrop

- Implemented the City of Bastrop Recreation Pilot Program.
- Downtown Beautification— flags, heritage benches, bike racks, and parking lot rebranding
- Launch of the StoryWalk® along the Riverwalk in Fisherman’s Park to improve literacy and provide family engagement.
- Creation of the Cultural Art Commission and established guiding priorities for the continued implementation of the City’s Cultural Arts Master Plan.
- Completion of a 5,000 square foot Wheeled Sports Plaza in Fisherman’s Park.
- Completion of the Main Street Rehabilitation Project, increasing the width of sidewalks and corrected many accessibility changes along Main Street from Farm Street to Chestnut Street, as well as from Spring Street to Water Street.

Unique Environment

- Two-day Bird Lover’s Weekend and monthly Birdwatching “Big Sits” organized by the Bird City Coalition.

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 is projecting \$52.9M of revenue in FY 2022, which represents a 15.2% increase over the prior year. Budgeted expenditures are projected to increase by 35.7% or \$25.4M to \$96.7M in FY 2022.

ALL FUND SUMMARY FY 2022

	GENERAL FUND	DEBT SERVICE FUNDS	HOTEL TAX FUND	SPECIAL REVENUE FUNDS	WATER/WASTEWATER FUNDS	BP&L FUND	CAPITAL IMPROVEMENT FUNDS	INTERNAL SERVICE FUND	ECONOMIC DEVELOPMENT CORP	TOTAL ALL FUNDS
BEGINNING FUND BALANCES	\$ 6,194,200	\$ 189,672	\$ 2,329,717	\$ 4,442,130	\$ 5,755,994	\$ 3,081,727	\$ 47,000,080	\$ 3,090,557	\$ 5,249,159	\$ 77,333,216
REVENUES:										
AD VALOREM TAXES	4,418,537	2,432,572	-	-	-	-	-	-	-	6,851,109
SALES TAXES	6,671,097	-	-	-	-	-	-	-	3,331,500	10,002,597
FRANCHISE & OTHER TAXES	541,100	-	1,981,350	24,000	-	-	-	-	-	2,546,450
LICENSES & PERMITS	1,846,230	-	-	-	-	-	-	-	-	1,846,230
CHARGES FOR SERVICES	796,100	-	159,000	5,174,204	6,927,080	6,773,905	-	501,809	15,870	20,347,968
FINES & FORFEITURES	299,000	-	-	14,000	-	-	-	-	-	313,000
INTEREST	30,000	10,000	20,000	21,200	37,906	30,000	23,150	13,000	15,000	200,256
INTERGOVERNMENTAL	69,804	275,059	66,554	-	-	-	1,464,588	-	-	1,875,975
OTHER	40,000	-	-	144,133	6,500	-	1,385	-	1,712,044	1,904,042
TOTAL REVENUES	14,711,868	2,717,631	2,226,904	5,377,537	6,977,486	6,803,905	1,489,073	514,809	5,074,414	45,887,627
OTHER SOURCES										
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	770,000	640,512	-	-	4,087,529	-	445,500	1,045,427	-	6,988,968
TOTAL REVENUE & OTHER SOURCES	15,481,868	3,358,143	2,226,904	5,377,537	11,065,015	6,803,905	1,934,573	1,590,236	5,074,414	52,876,595
TOTAL AVAILABLE RESOURCES	\$ 21,676,068	\$ 3,547,815	\$ 4,556,621	\$ 9,819,667	\$ 16,815,009	\$ 9,885,632	\$ 48,934,633	\$ 4,650,703	\$ 10,323,573	\$ 130,209,811
EXPENDITURES:										
GENERAL GOVERNMENT	5,651,141	-	-	27,600	-	-	683,500	-	-	6,362,241
PUBLIC SAFETY	5,259,353	-	-	50,500	-	-	72,000	-	-	5,381,853
DEVELOPMENT SERVICES	1,540,086	-	-	-	-	-	-	-	-	1,540,086
COMMUNITY SERVICES	2,364,782	-	-	390,607	-	-	-	-	-	2,755,389
UTILITIES	-	-	-	99,950	4,178,468	6,101,327	-	-	-	10,379,746
DEBT SERVICE	-	3,494,221	-	-	3,992,281	171,072	-	-	483,456	8,141,030
ECONOMIC DEVELOPMENT	-	-	2,235,171	-	-	-	299,450	-	3,159,722	5,694,343
CAPITAL OUTLAY	-	-	-	570,000	302,500	383,250	45,275,830	1,231,430	1,653,200	49,416,210
TOTAL EXPENDITURES	14,615,382	3,494,221	2,235,171	1,138,657	8,473,250	6,655,649	46,330,780	1,231,430	5,296,378	89,670,888
OTHER USES										
Interfund Transfers	1,266,527	-	545,702	979,017	3,314,280	839,400	14,043	-	-	6,988,968
TOTAL EXPENDITURE & OTHER USES	16,111,889	3,494,221	2,780,873	2,117,674	11,787,530	7,495,049	46,344,823	1,231,430	5,296,378	96,659,856
ENDING FUND BALANCES	\$ 5,564,179	\$ 53,594	\$ 1,775,748	\$ 7,701,993	\$ 5,027,479	\$ 2,390,583	\$ 2,598,810	\$ 3,419,363	\$ 5,027,195	\$ 33,549,945



Revenue by Fund

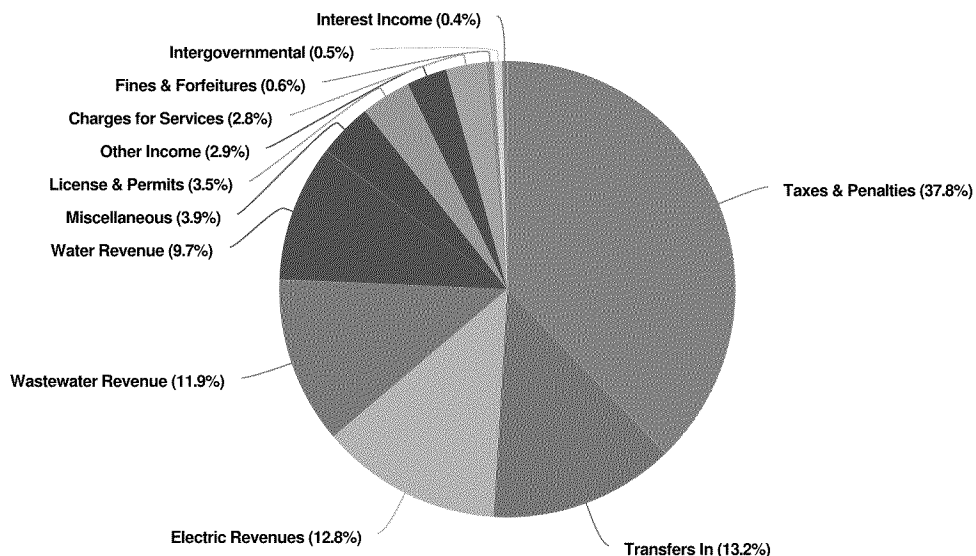
Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
All Funds					
General Fund					
General Fund	\$12,975,872	\$13,231,238	\$14,670,756	\$15,481,868	17%
General Fund - One Time	\$66,985	\$795,894	\$646,894	\$445,500	-44%
Total General Fund:	\$13,042,857	\$14,027,132	\$15,317,650	\$15,927,368	13.5%
Fairview Cemetery - Perm	\$1,774	\$23,000	\$23,000	\$23,000	0%
Total Fairview Cemetery - Perm:	\$1,774	\$23,000	\$23,000	\$23,000	0%
Vehicle/Equip Rplc Fund	\$507,689	\$537,111	\$533,111	\$1,560,236	190.5%
Total Vehicle/Equip Rplc Fund:	\$507,689	\$537,111	\$533,111	\$1,560,236	190.5%
Special Revenue Funds					
Designated Funds	\$84,830	\$63,583	\$71,574	\$66,908	5.2%
Library Board Fund	\$28,379	\$20,600	\$16,600	\$20,600	0%
Fairview Cemetery - Oper	\$113,173	\$85,750	\$79,200	\$85,200	-0.6%
Hunters Crossing Pid	\$3,010,704	\$513,031	\$510,254	\$575,879	12.3%
Total Special Revenue Funds:	\$3,237,086	\$682,964	\$677,628	\$748,587	9.6%
Hotel/Motel Tax Fund	\$2,362,198	\$2,533,212	\$1,829,554	\$2,226,904	-12.1%
Total Hotel/Motel Tax Fund:	\$2,362,198	\$2,533,212	\$1,829,554	\$2,226,904	-12.1%
Enterprise Funds					
Water/Wastewater Fund	\$6,194,686	\$6,587,165	\$6,622,025	\$6,958,580	5.6%
C.I.P.-W/WW Utility Proj	\$3,446,447	\$130,000	\$130,000	\$481,000	270%
Impact Fee Fund	\$1,264,919	\$1,571,278	\$2,922,450	\$4,505,950	186.8%
Bastrop Power & Light	\$6,450,161	\$7,154,050	\$6,622,732	\$6,803,905	-4.9%
Total Enterprise Funds:	\$17,356,213	\$15,442,493	\$16,297,207	\$18,749,435	21.4%
Capital Project Fund					
Park Dedication	-\$15,345	\$1,865	\$3,365	\$1,365	-26.8%
Street Maintenance Fund	\$253,065	\$1,024,000	\$1,028,000	\$3,000	-99.7%
Grants	\$1,244,708	\$731,851	\$0	\$100,000	-86.3%
2013 Co Bond Fund	\$24,236	\$0	\$250	\$0	0%
2018 Co Bond Fund	\$44,609	\$3,000	\$800	\$0	-100%
2019 Limited Tax Note	\$4,285	\$0	\$28	\$0	0%
2020 Co Bond Fund	\$2,869,034	\$0	\$2	\$0	0%
CIP General Gov't Projects	\$0	\$0	\$0	\$457,000	N/A
CO, Series 2021	\$0	\$0	\$0	\$20,000	N/A
Limited Tax Note, Series 2021	\$0	\$1,002,793	\$1,000,325	\$150	-100%

ALL FUNDS

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
2019 Revenue Bond	\$6,816	\$0	\$100	\$0	0%
2020 Revenue Bond	\$21,005,329	\$100,000	\$10,000	\$0	-100%
American Rescue Plan		\$0	\$1,007,558	\$1,007,558	N/A
Total Capital Project Fund:	\$25,436,737	\$2,863,509	\$3,050,428	\$1,589,073	-44.5%
Debt Service					
General Fund-Debt Service	\$4,236,187	\$2,863,181	\$2,874,684	\$3,358,143	17.3%
W/WW Debt Service Fund	\$1,818,626	\$2,956,026	\$2,961,026	\$3,619,436	22.4%
Total Debt Service:	\$6,054,813	\$5,819,207	\$5,835,710	\$6,977,579	19.9%
Bastrop E.D.C. Fund	\$2,811,247	\$3,953,570	\$3,575,894	\$5,074,414	28.4%
Total Bastrop E.D.C. Fund:	\$2,811,247	\$3,953,570	\$3,575,894	\$5,074,414	28.4%
Total All Funds:	\$70,810,614	\$45,882,198	\$47,140,182	\$52,876,596	15.2%

Revenues by Source

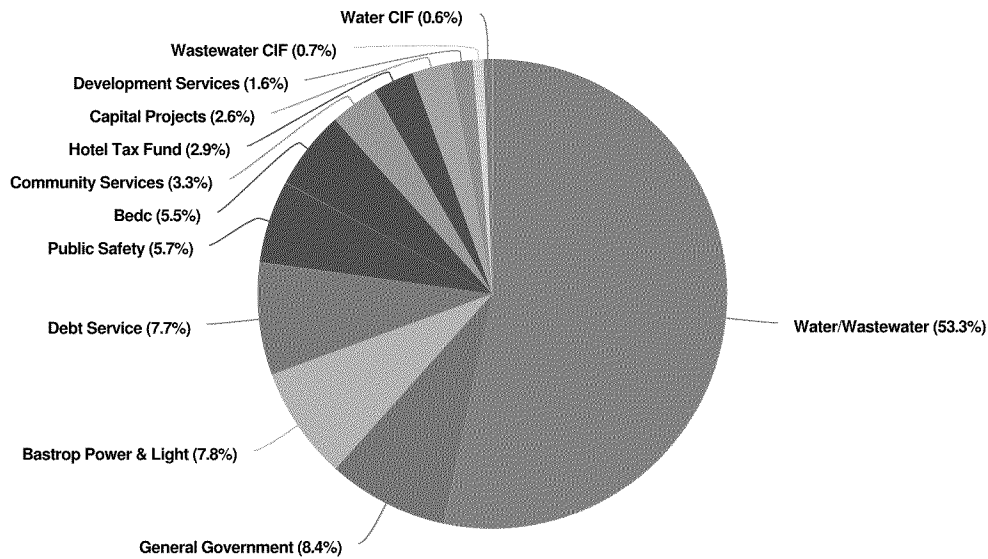
Projected 2022 Revenues by Source



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
Revenue Source					
Taxes & Penalties	\$19,264,495	\$17,537,442	\$18,002,549	\$19,974,435	13.9%
Fines & Forfeitures	\$287,664	\$348,000	\$293,280	\$313,000	-10.1%
License & Permits	\$1,218,636	\$1,193,000	\$2,077,780	\$1,846,230	54.8%
Charges for Services	\$1,082,387	\$1,316,061	\$1,248,167	\$1,475,919	12.1%
Intergovernmental	\$1,739,399	\$1,227,714	\$327,538	\$286,358	-76.7%
Interest Income	\$535,685	\$315,743	\$233,005	\$200,256	-36.6%
Electric Revenues	\$6,388,300	\$7,124,050	\$6,550,567	\$6,773,905	-4.9%
Wastewater Revenue	\$3,841,042	\$4,269,188	\$5,104,861	\$6,275,256	47%
Water Revenue	\$3,553,994	\$3,850,755	\$4,401,850	\$5,145,774	33.6%
Miscellaneous	\$486,294	\$1,634,685	\$1,808,761	\$2,062,559	26.2%
Other Revenue	\$4,315,472	\$1,000,000	\$1,000,000	\$0	-100%
Other Sources	\$44,205	\$20,235	\$146,499	\$0	-100%
Other Income	\$0	\$100,000	\$0	\$1,533,935	1,433.9%
Transfers In	\$28,053,041	\$5,945,325	\$5,945,325	\$6,988,969	17.6%
Total Revenue Source:	\$70,810,614	\$45,882,198	\$47,140,182	\$52,876,596	15.2%

Expenditures by Function

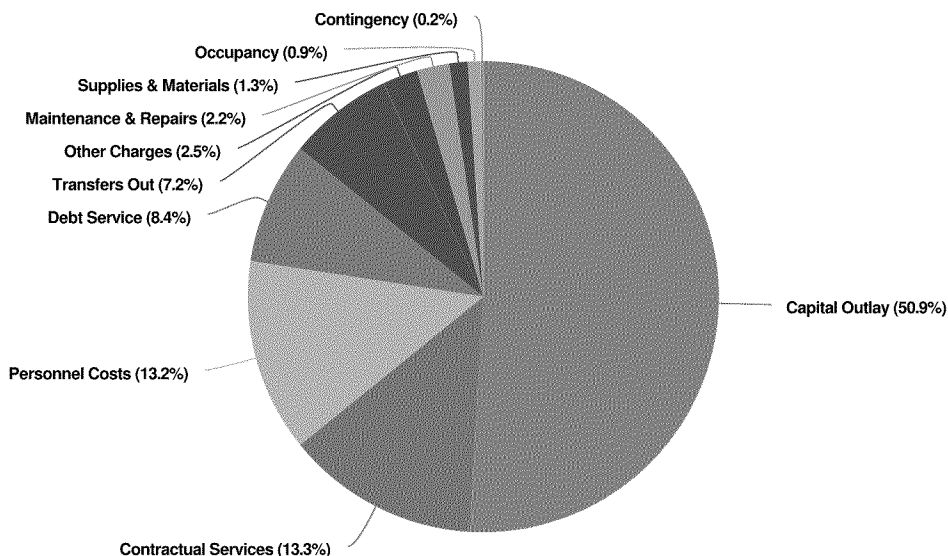
Budgeted Expenditures by Function



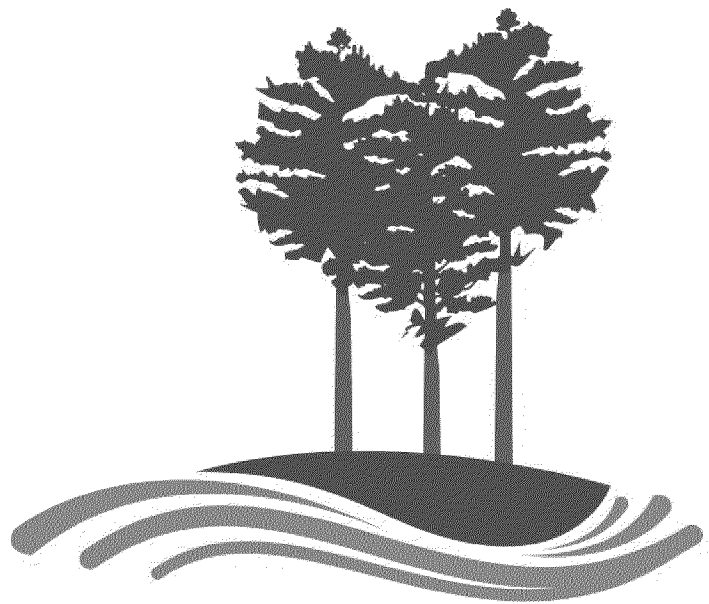
Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures				
Debt Service	\$5,171,510	\$5,070,214	\$7,486,502	44.8%
Capital Projects	\$4,642,069	\$2,599,076	\$2,511,923	-45.9%
General Government	\$7,954,165	\$6,681,590	\$8,087,869	1.7%
Public Safety	\$5,235,133	\$4,813,151	\$5,517,753	5.4%
Community Services	\$2,415,139	\$2,167,277	\$3,174,106	31.4%
Development Services	\$1,187,128	\$1,162,086	\$1,540,086	29.7%
Hotel Tax Fund	\$2,795,011	\$2,396,206	\$2,780,873	-0.5%
Bastrop Power & Light	\$8,355,845	\$7,456,651	\$7,495,049	-10.3%
Water/Wastewater	\$27,213,872	\$17,795,948	\$51,506,579	89.3%
Water CIF	\$475,250	\$986,450	\$577,750	21.6%
Wastewater CIF	\$635,000	\$633,820	\$685,000	7.9%
Bedc	\$5,131,091	\$3,194,498	\$5,296,378	3.2%
Total Expenditures:	\$71,211,213	\$54,956,966	\$96,659,867	35.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$11,477,762	\$10,749,420	\$12,776,350	11.3%
Supplies & Materials	\$1,105,604	\$999,629	\$1,254,006	13.4%
Maintenance & Repairs	\$1,829,277	\$1,704,823	\$2,096,043	14.6%
Occupancy	\$894,506	\$793,082	\$846,035	-5.4%
Contractual Services	\$11,340,287	\$10,506,902	\$12,855,957	13.4%
Other Charges	\$2,192,065	\$1,901,024	\$2,378,424	8.5%
Contingency	\$1,083,395	\$598,126	\$158,500	-85.4%
Capital Outlay	\$29,120,135	\$16,103,928	\$49,190,460	68.9%
Debt Service	\$6,222,827	\$5,656,401	\$8,115,123	30.4%
Transfers Out	\$5,945,355	\$5,943,631	\$6,988,969	17.6%
Total Expense Objects:	\$71,211,213	\$54,956,966	\$96,659,867	35.7%



BASTROPTX

Heart of the Lost Pines

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General Fund

Fund Description

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

Departments appropriated in the General Fund include City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, Community Engagement, Police, Fire, Municipal Court, Planning, 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 2022 proposed budget, while providing a comparison to FY 2021 year-end budget projections. Additional details are reported within the departmental pages.

The City of Bastrop is projecting \$15,481,868 of revenue in FY 2022, which represents a 5.5% increase over the FY 2021 projected amount of \$14,670,756 and 17% over FY 2021 budgeted amount. Budgeted expenditures are projected to increase by 17% to \$16,111,890 in FY 2022.

Sales Tax

The largest General Fund revenue source is Sales Tax, which totals 43% of General Fund Revenue. Sales Tax revenue has experienced steady growth over the last 10 years. This growth continued even through the COVID-19 pandemic. The FY 2021 budget was conservative due to uncertainty, but the projections show to be exceeding the FY 2021 budget by \$510,530 or 9%. The FY 2022 budget is being set at 10% over the FY 2021 projections. Based on the trends this is a comfortable projection.

Sales Tax in the City of Bastrop is collected at a rate of 8.25% of the goods and services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, quarterly basis. The State retains 6.25%, the County retains .5%, Bastrop Economic Development Corporation retains .5%, and the remaining 1% is distributed to the City of Bastrop within 40 days following the period for which the tax is collected by the businesses. Therefore, the Sales Tax reported on the City's monthly financial statement is typically two (2) months in arrears. However, at the end of the year, collections are aligned by fiscal year.

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 29% of General Fund Revenue. Property values for the City of Bastrop are certified by the Bastrop County Appraisal District. **Properties for FY 2022 show a net taxable value of \$764,902, which is a 13% increase over FY 2021 taxable value used to project the budget.** This increase included \$51.5M from new properties added to the tax roll. Property values will generate \$4,422,037 in budgeted revenue, which is \$299,322 more than FY 2021 year-end budget projections and \$383,454 over FY 2021 budget.

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. Pecan Park and Piney Creek subdivisions have new sections under construction ongoing, which provides additional opportunities for new home construction. The Bastrop Grove subdivision is currently under construction and should be included on future tax rolls.

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 the prior 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, 2021, upon which the tax levy is based, is \$1,094,737,605. 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 \$6,850,608 in revenue, which includes \$576,897 of frozen tax levy, delinquent tax collections, and penalty and interest.

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 Calculation	
	FY 2022
	TAX YEAR 2021
TAX ROLL:	
Net Taxable Value (100%)	\$1,094,737,605
Rate per \$100	0.5794
Tax Levy Freeze Adjusted	6,342,910
Tax Levy - Frozen (Disabled / over 65)*	576,897
Total Tax Levy	6,919,807
Percent of Collection	99.0%
SUMMARY OF TAX COLLECTIONS:	
Current Tax	6,279,481
Revenue From Tax Freeze Property	571,128
Delinquent Tax	55,500
Penalty and Interest	42,000
TOTAL TAX COLLECTIONS	\$6,948,109

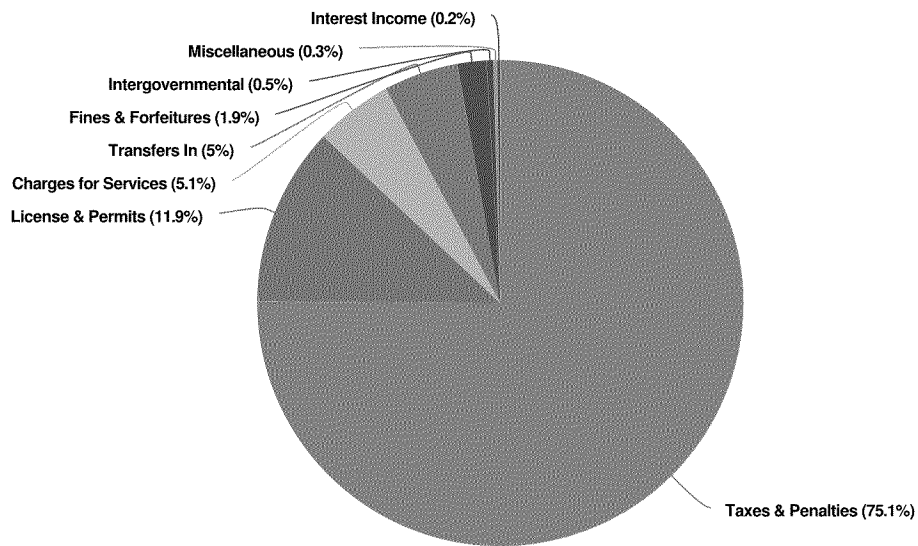
Property Tax Distribution			
	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND:			
Current Tax	\$0.3740		4,053,376
Revenue From Tax Freeze Property			368,660
Delinquent Tax			33,500
Penalty and Interest			30,000
Total General Fund	\$0.3740	64.65%	\$4,485,536
DEBT SERVICE FUND:			
Current Tax	\$0.2054		2,226,105
Revenue From Tax Freeze Property			202,467
Delinquent Tax			22,000
Penalty and Interest			12,000
Total Debt Service	\$0.2054	35.45%	\$2,462,572
DISTRIBUTION	\$0.5794	100.00%	\$6,948,108

Charges for Services

The Solid Waste contract revenue (Sanitation Revenue) makes up 88% of this category. This is the residential billing for garbage and recycling services that is initiated through the Finance Department. This revenue is increasing by 14.7% from FY 2021 to FY 2022. There is a rate increase included in the FY 2022 budget of 5%. This is the maximum increase allowed by the service contract. The rest of the increase is based on an increased number of homes being served. We anticipate another 230 homes in the budget.

The second largest revenue in this category is the new Recreation Center 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 is not a rate change proposed, but it will be evaluated as the programming evolves.

Projected 2022 Revenues by Source



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
Revenue Source					
Taxes & Penalties					
CURRENT TAXES M AND O	\$3,818,179	\$4,038,583	\$4,122,715	\$4,422,037	9.5%
DELINQUENT TAXES M AND O	\$31,739	\$33,500	\$33,500	\$33,500	0%
PENALTIES AND INTEREST M AND O	\$35,449	\$30,000	\$30,000	\$30,000	0%
FRANCHISE TAX	\$459,743	\$438,500	\$460,000	\$464,600	6%
CITY SALES TAX	\$5,471,298	\$5,554,104	\$6,064,634	\$6,671,097	20.1%
OCCUPATION TAX	\$6,791	\$2,500	\$2,500	\$8,000	220%
MIXED BEVERAGE TAX	\$57,526	\$45,000	\$66,500	\$68,500	52.2%
380 AGREEMENT PROP REFUND	-\$62,054	-\$63,000	-\$68,224	-\$67,000	6.3%
Total Taxes & Penalties:	\$9,818,671	\$10,079,187	\$10,711,625	\$11,630,734	15.4%
Fines & Forfeitures					
MUNICIPAL COURT FINES	\$254,744	\$310,000	\$263,500	\$275,000	-11.3%
LIBRARY RECEIPTS	\$9,185	\$16,000	\$8,000	\$16,000	0%
JUVENILE CASE MANAGER-M/C	\$8,001	\$9,000	\$8,000	\$8,000	-11.1%
TEEN COURT (MC)	\$16	\$200	\$0	\$0	-100%
Total Fines & Forfeitures:	\$271,946	\$335,200	\$279,500	\$299,000	-10.8%
License & Permits					
INSPECTION FEES	\$67,146	\$525,000	\$390,000	\$275,000	-47.6%
FIRE INSPECTION FEES	\$6,854	\$12,000	\$8,000	\$8,000	-33.3%

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
DEVELOPMENT AGREEMENTS	\$3,400	\$4,000	\$32,050	\$25,000	525%
PUBLIC IMPROVEMENT FEES	\$32,195	\$175,000	\$430,000	\$430,000	145.7%
SITE DEVELOPMENT PLANNING	\$6,824	\$15,000	\$25,000	\$15,000	0%
FIRE REVIEW FEE	\$2,246	\$25,000	\$19,500	\$10,000	-60%
BUILDING PERMITS-RESID	\$165,809	\$300,000	\$871,230	\$871,230	190.4%
BUILDING PERMITS	\$804,467	\$55,000	\$100,000	\$100,000	81.8%
ZONING FEES	\$26,648	\$15,000	\$75,000	\$15,000	0%
PLATTING FEES	\$102,427	\$65,000	\$125,000	\$95,000	46.2%
SPECIAL EVENT PERMIT FEE	\$0	\$2,000	\$2,000	\$2,000	0%
Total License & Permits:	\$1,218,016	\$1,193,000	\$2,077,780	\$1,846,230	54.8%
Charges for Services					
ANIMAL SERVICE RECEIPTS	\$180	\$200	\$130	\$130	-35%
REC CENTER FEES	\$0	\$8,400	\$14,500	\$40,000	376.2%
PARK RENTALS AND FEES	\$0	\$2,000	\$1,500	\$2,000	0%
PD ACCIDENT REPORTS	\$1,305	\$1,550	\$1,550	\$1,550	0%
SPECIAL EVENTS HOT REIMB	\$5,789	\$15,000	\$0	\$10,000	-33.3%
PROJ ESCROW REIMB	\$7,762	\$0	\$18,000		N/A
LIBRARY FEES	\$12,597	\$31,600	\$31,600	\$31,600	0%
SANITATION REVENUE	\$577,927	\$613,000	\$610,500	\$703,020	14.7%
SANITATION PENALTIES	\$5,974	\$7,800	\$7,500	\$7,800	0%
Total Charges for Services:	\$611,534	\$679,550	\$685,280	\$796,100	17.2%
Intergovernmental					
BASTROP CO/EMERG MGMT ASSIST	\$314,711	\$213,747	\$189,262	\$0	-100%
DEPT OF JUSTICE GRANT REIMB	\$8,439	\$0	\$0	\$0	0%
EMERGENCY MANAGEMENT	\$2,182	\$32,000	\$30,000	\$32,000	0%
LIBRARY ERATE FUNDING	\$4,984	\$9,926	\$9,926	\$9,926	0%
PROPERTY LIEN PAYMENTS	\$20,462	\$0	\$0	\$0	0%
ADMIN SERVICES DMO	\$2,376	\$2,378	\$2,378	\$2,378	0%
BEDC ADMIN SUPPORT REIMB	\$26,079	\$25,500	\$25,500	\$25,500	0%
Total Intergovernmental:	\$379,233	\$283,551	\$257,066	\$69,804	-75.4%
Interest Income					
INTEREST RECEIPTS	\$69,553	\$30,000	\$30,000	\$30,000	0%
Total Interest Income:	\$69,553	\$30,000	\$30,000	\$30,000	0%
Miscellaneous					
WORKERS COMP. REIMBURSE	\$0	\$0	\$852	\$0	0%
GENERAL DONATIONS	\$5	\$0	\$0	\$0	0%
MISCELLANEOUS	\$23,761	\$40,000	\$35,000	\$40,000	0%

GENERAL FUND

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
INSURANCE PROCEEDS	\$6,559	\$0	\$2,103	\$0	0%
FIRE DEPT CALLS - REIMB	\$8,838	\$0	\$800	\$0	0%
Total Miscellaneous:	\$39,163	\$40,000	\$38,755	\$40,000	0%
Transfers In					
TRANSFER IN -LIBRARY BOARD 505	\$0	\$3,000	\$3,000	\$3,000	0%
TRANSFERS IN - ELECTRIC FUND	\$567,756	\$587,750	\$587,750	\$767,000	30.5%
Total Transfers In:	\$567,756	\$590,750	\$590,750	\$770,000	30.3%
Total Revenue Source:	\$12,975,872	\$13,231,238	\$14,670,756	\$15,481,868	17%

Expenditures by Function

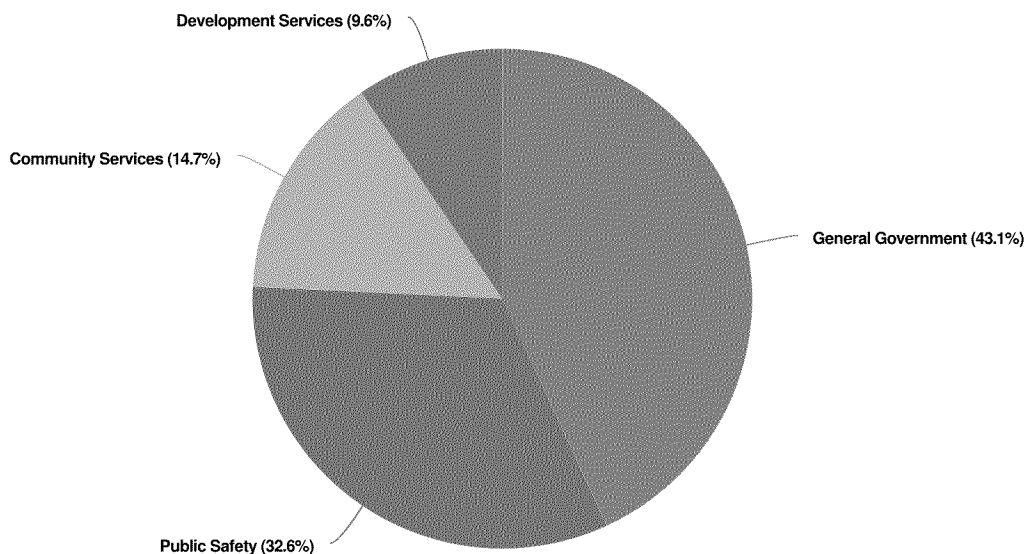
The **General Government** category is made up of the following departments: City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, and Public Works.

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

The **Development Services** category includes Planning, Building Inspection, and Engineering.

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

Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
Expenditures					
General Government					
City Council	\$34,374	\$39,983	\$22,109	\$46,300	15.8%
Organizational	\$665,976	\$1,084,084	\$1,015,482	\$1,730,628	59.6%
City Manager	\$575,330	\$488,293	\$470,562	\$594,533	21.8%
City Secretary	\$134,878	\$302,105	\$302,077	\$254,752	-15.7%
Finance	\$1,310,367	\$1,418,764	\$1,371,849	\$1,543,784	8.8%
Human Resources	\$214,121	\$245,283	\$234,160	\$255,282	4.1%
Information Technology	\$419,918	\$492,099	\$490,763	\$506,146	2.9%
Public Works	\$1,323,604	\$1,889,771	\$1,782,243	\$2,016,243	6.7%
Total General Government:	\$4,678,568	\$5,960,381	\$5,689,245	\$6,947,669	16.6%
Public Safety					
Fire	\$813,996	\$1,016,876	\$992,775	\$1,209,008	18.9%

GENERAL FUND

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
Police	\$3,167,529	\$3,305,872	\$3,100,957	\$3,688,528	11.6%
Municipal Court	\$312,193	\$345,701	\$314,780	\$361,817	4.7%
Police	\$93,854	\$100,684	\$93,939	\$0	-100%
Total Public Safety:	\$4,387,572	\$4,769,133	\$4,502,451	\$5,259,353	10.3%
Community Services					
Parks	\$800,505	\$738,840	\$641,325	\$767,849	3.9%
Total Parks:	\$800,505	\$738,840	\$641,325	\$767,849	3.9%
Library	\$700,734	\$698,392	\$574,293	\$677,500	-3%
Total Library:	\$700,734	\$698,392	\$574,293	\$677,500	-3%
Community Engagement					
Recreation	\$0	\$0	\$0	\$249,000	N/A
Communication	\$0	\$202,253	\$196,973	\$325,391	60.9%
Administration	\$0	\$192,550	\$180,641	\$345,042	79.2%
Total Community Engagement:	\$0	\$394,803	\$377,614	\$919,433	132.9%
Total Community Services:	\$1,501,239	\$1,832,035	\$1,593,232	\$2,364,782	29.1%
Development Services					
Building Inspection	\$194,290	\$559,344	\$563,792	\$631,999	13%
Planning	\$495,318	\$552,583	\$461,611	\$551,665	-0.2%
Engineering	\$63,942	\$75,200	\$136,683	\$356,422	374%
Total Development Services:	\$753,550	\$1,187,128	\$1,162,086	\$1,540,086	29.7%
Total Expenditures:	\$11,320,929	\$13,748,677	\$12,947,013	\$16,111,890	17.2%

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 61.7% and includes the costs related to salaries, insurance, and retirement benefits. In FY 2021, the city engaged a firm to perform a compensation study. The recommendations of the study are included in this budget. Those recommendations included reclassification of certain positions, step increases annually, longevity increased from \$3 to \$5 a month, and changes to the certification pay for Police and Fire. The FY 2022 Budget includes a 2.5% increase in wages at the employee's anniversary, after a successful review. The Personnel Changes section of this budget document expounds on the staff changes and new positions within the General Fund. There is a total increase of 10.9 FTE's. There is a 7.8% increase for health insurance after negotiations with the city's current provider and an analysis of the market. The city's contribution to the retirement program stayed the same. This category increased year-over-year by 15.2%.

Supplies and Materials

These object classifications are expendable materials and operating supplies necessary to conduct departmental activities. The increase is attributed to additional safety equipment and clothing for fire and public works. This category increased year over year by 6% and represents 4.8% of the budget.

Maintenance and Repairs

These object classifications are for expendable upkeep of physical properties which are 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. The increase in FY 2022 budget is due to increased software maintenance agreements and needed equipment upkeep. This included the addition of ClearGov software that will consolidate and bring efficiency to the budgeting and reporting processing. There is also an agenda preparation software included as an addition to the base. This category increased year-over-year by 10.9% and represents 4.8% 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, property insurance, and communications. This category increased year-over-year by 6% and represents 2.3% 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, and the annual financial audit. The FY 2022 budget increase in this category included the increase in dispatch services, additional lease payments to the Vehicle & Equipment Replacement Fund, and additional legal services for pending litigation. This category increased year-over-year by 13.7%.

Other Charges

These object classifications are expenditures that do not apply to other expenditure classifications and includes 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. This category increased 7.2%.

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, Communications, Community Engagement, and Public Works. This percentage is based on various factors

GENERAL FUND

including number of employees, amount of debt, etc. This allocation increased in the FY 2022 Proposed Budget for several factors. All the staff previously allocated to Hotel Occupancy Tax Fund were moved 100% to General Fund, so the allocation from the Hotel Occupancy Tax Fund was increased to cover this change. The overall allocation may increase due to rising total expenditures in the departments providing services. This category increased year-over-year by 7.4% which is a reduction of expense in 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.

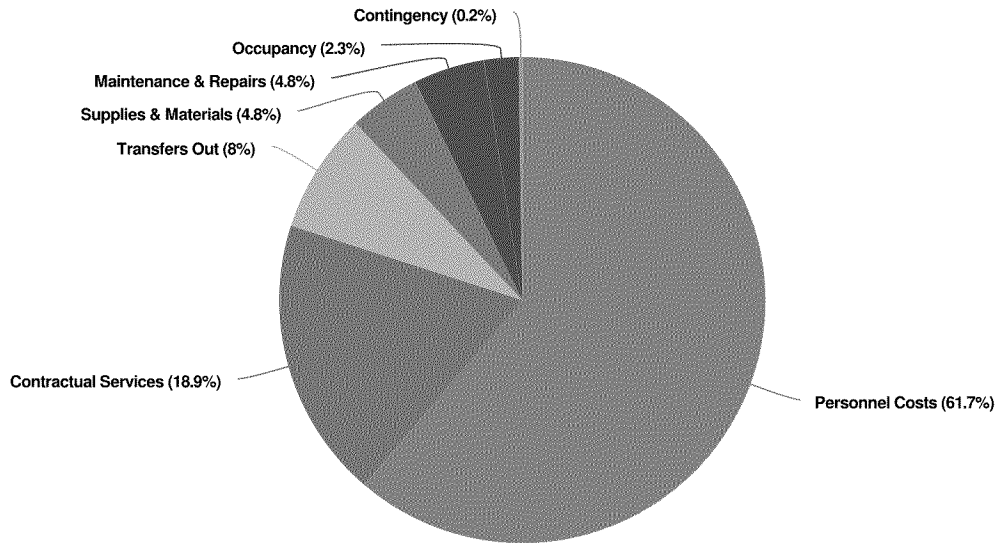
Capital Outlay

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.

Transfers Out

Transfers Out reflect a transfer from the General Fund to another fund within the City's operating and capital budgets. In FY 2022, there are transfers to the Vehicle/Equipment Replacement Fund, General Fund CIP, and General Fund One-Time Project Fund (previously Innovation Fund).

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
Expense Objects					
Personnel Costs	\$7,487,202	\$8,629,938	\$8,067,336	\$9,938,363	15.2%
Supplies & Materials	\$547,628	\$731,172	\$681,601	\$775,226	6%
Maintenance & Repairs	\$620,668	\$692,516	\$636,916	\$767,808	10.9%
Occupancy	\$342,714	\$354,288	\$353,000	\$375,655	6%
Contractual Services	\$2,177,745	\$2,766,131	\$2,721,603	\$3,044,376	10.1%

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Proposed Budget (% Change)
Other Charges	-\$123,996	-\$118,262	-\$189,612	-\$121,065	2.4%
Contingency	\$0	\$35,000	\$0	\$35,000	0%
Capital Outlay	\$29,976	\$12,000	\$30,275	\$0	-100%
Transfers Out	\$238,992	\$645,894	\$645,894	\$1,296,527	100.7%
Total Expense Objects:	\$11,320,929	\$13,748,677	\$12,947,013	\$16,111,890	172%

Fund Balance

The Financial Management Policy states that the General Fund must maintain, at a minimum, 25% of Operating Expenditures in Fund Balance Reserve. Based on the ending Fund Balances represented below, the General Fund will have 39% reserve at the end of FY 2022.

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$4,470,457	\$6,194,200	\$5,564,179	-10.2%
Total Fund Balance:	\$4,470,457	\$6,194,200	\$5,564,179	-10.2%



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.

Revenue by Source

The Bastrop Economic Development Corporation's is providing \$150,000 towards the Downtown River Loop Sidewalk project. The City of Bastrop received several grants that are funding the majority of this project and BEDC (Type B Fund) is covering the project balance over the grant funds.

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

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund - One Time					
EDC SPECIAL PROJ FUNDING	\$37,802	\$150,000	\$0	\$150,000	0%
INTEREST INCOME	\$9,277	\$0	\$1,000	\$0	0%
MISCELLANEOUS RECEIPTS	\$19,906	\$0	\$0	\$0	0%
TRANS IN - GENERAL FUND	\$0	\$645,894	\$645,894	\$295,500	-54.2%
Total General Fund - One Time:	\$66,985	\$795,894	\$646,894	\$445,500	-44%

Expenditures by Expense Type

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

Description	Department	Amount
Body Worn Cameras replacements	Police	\$72,000
Financial Software upgrade	Finance	\$67,500
Splash Pad re-surfacing replacement	Public Works	\$56,000
Pavement Conditioning Index Update (PCI)	Public Works	\$55,000
Annexation Plan	Planning	\$45,000
	TOTAL	\$295,500

There is also \$150,000 proposed for finishing the Downtown River Loop project funded by the Type B fund.

This fund is not budgeted to carry any fund balance at year-end.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Supplies & Materials	\$109,870	\$0	\$0	\$72,000	N/A
Maintenance & Repairs	\$0	\$0	\$0	\$123,500	N/A
Contractual Services	\$37,949	\$0	\$0	\$100,000	N/A
Capital Outlay	\$379,512	\$505,063	\$505,063	\$150,000	-70.3%
Debt Service	\$0	\$453,067	\$28,823	\$0	-100%
Total Expense Objects:	\$527,331	\$958,130	\$533,886	\$445,500	-53.5%

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 41.4 miles of overhead electrical lines and 4.8 miles of underground electrical lines, which provide services to approximately 2,802 customers. 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 helps pinpoint required system maintenance. LCRA also provides mutual assistance during disasters providing manpower and equipment, when needed.

Summary

The City of Bastrop is projecting \$6.8M of revenue in FY2022, which represents a 4.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.3% or \$862.99K to \$7.49M in FY2022.

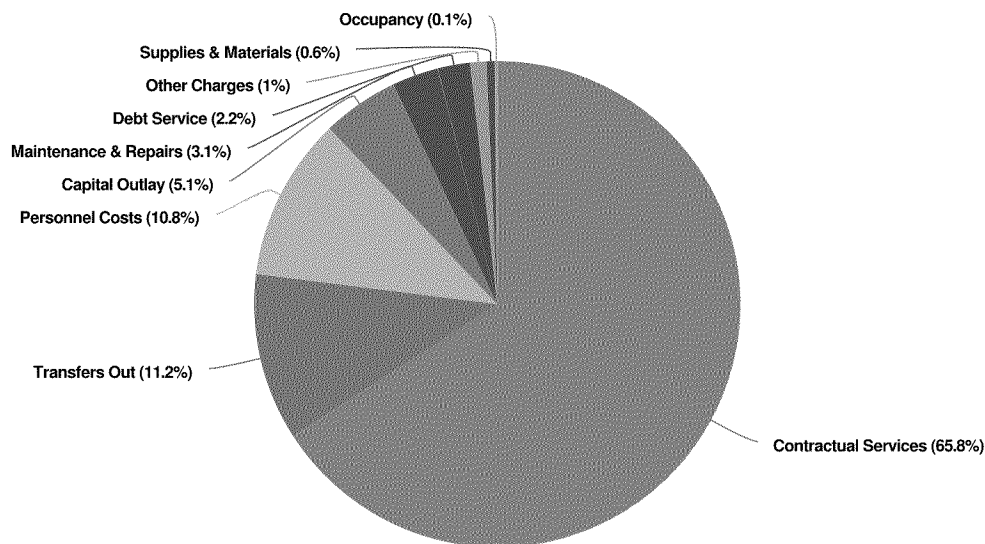
Revenue Summary

The total budgeted revenue for FY 2022 is a decrease of 4.9% from FY 2021 budgeted but an increase of 2.7% from the FY 2021 estimated. The revenue projections are conservative and reflect a slight increase in the LCRA pass through rate. The development in the BP&L service area is limited, so there is no growth built into the projections.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Bastrop Power & Light					
INTEREST RECEIPTS	\$66,800	\$30,000	\$58,800	\$30,000	0%
ELECTRIC SALES-RESIDENTIAL	\$2,525,881	\$2,862,283	\$2,660,500	\$2,740,315	-4.3%
ELECTRIC SALES-COMMERCIAL	\$3,417,291	\$3,781,452	\$3,450,000	\$3,553,500	-6%
ELECTRIC SALES-PUBLIC AUTHO	\$247,684	\$268,315	\$250,757	\$258,280	-3.7%
PENALTIES	\$51,816	\$68,000	\$62,500	\$68,000	0%
ELECTRIC SERVICE FEES	\$26,195	\$30,000	\$32,000	\$32,000	6.7%
EXTENSION FEES	\$89,047	\$100,000	\$75,000	\$100,000	0%
OTHER	\$5,001	\$6,000	\$4,000	\$6,000	0%
POLE ATTACHMENT FEE	\$7,885	\$8,000	\$15,810	\$15,810	97.6%
SPECIAL PROJECTS REIMBURSEMENT	\$7,500	\$0	\$0	\$0	0%
INSURANCE PROCEEDS	\$5,061	\$0	\$13,365	\$0	0%
Total Bastrop Power & Light:	\$6,450,161	\$7,154,050	\$6,622,732	\$6,803,905	-4.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Significant Base Budget changes for FY 2022

- The FY 2022 proposed budget includes a 2.5% Step increase to be implemented following an employee's annual review. The longevity benefit has been increased from \$3 to \$5 per month, and paid out annually. The group insurance expense has experienced a 7.8% increase from FY 2021.
- The IT department maintains a computer replacement schedule and the BP&L fund is due for several computers in the FY 2022. Based on economic factors reported by the State Comptroller, fuel rates will see an 8% increase from 2021 to 2022. This budget has built in that 8% increase.
- There was a one-time upgrade included in the FY 2021 budget for equipment maintenance which is why this category in decreased by 7.3% going into FY 2022.
- The other charges is reduced with the transfer of Community Support and Community Event funding now budgeted out of the General Fund.

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 are not slated to start before March 2022 and now have a quote of \$203,212. These project's funding will be a carryover into the FY 2022 budget.

The next Electric System Study should be completed in FY 2021 to identify capital improvements in future years.

Line Extensions

Line Extension revenue and expense can vary from year to year depending on development within the BP&L service area. The FY2020 budget included a significant increase due to the Piney Creek Subdivision development. There are not any significant projects slated for FY 2022, so these accounts have been adjusted back down to the historical average.

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 2022 budget includes a carryover amount to continue this project.

Transfers Out

Up to FY 2022, Community Support to local organizations has been funded directly out of the BP&L fund. This funding is now being budgeted out of the General Fund with a transfer from BP&L. The recommendation is not-to-exceed 11% of total current revenues transferred to the General Fund. This transfer would include the funding of the Community Events Support that was also funded directly out of BP&L Fund in FY 2021. The BP&L fund has consistently transferred a flat amount to represent an in lieu of taxes amount, which can also be communicated as a return on investment amount.

The transfer to VERF is to set funds aside for future vehicle and equipment replacements not yet in the VERF fund. BP&L is close to having all of its fleet and heavy equipment 100% in the VERF.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$724,371	\$748,391	\$773,945	\$812,090	8.5%
Supplies & Materials	\$28,563	\$41,500	\$35,950	\$43,900	5.8%
Maintenance & Repairs	\$212,489	\$250,228	\$230,700	\$232,000	-7.3%
Occupancy	\$9,201	\$10,780	\$9,700	\$10,780	0%
Contractual Services	\$4,212,448	\$4,900,277	\$4,588,639	\$4,932,964	0.7%
Other Charges	\$165,135	\$355,286	\$342,558	\$78,500	-77.9%
Contingency	\$0	\$928,395	\$571,126	\$0	-100%
Capital Outlay	\$278,559	\$300,000	\$87,500	\$383,250	27.8%
Debt Service	\$157,907	\$168,238	\$163,783	\$162,165	-3.6%
Transfers Out	\$865,248	\$652,750	\$652,750	\$839,400	28.6%
Total Expense Objects:	\$6,653,921	\$8,355,845	\$7,456,651	\$7,495,049	-10.3%

Fund Balance

The Financial Management Policy states that the Enterprise Funds must maintain, at a minimum, 35% of Operating Expenditures in Fund Balance Reserve. Based on the ending Fund Balances represented below, the fund balance reserve will be 33% at the end of FY 2022. The driving factor for this decrease is the impact Winterstorm Uri had on the FY 2021 ending fund balance.

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Restricted	\$3,915,646	\$3,081,727	\$2,390,583	-22.4%
Total Fund Balance:	\$3,915,646	\$3,081,727	\$2,390,583	-22.4%



Water & Wastewater Funds

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 Fund, Debt Fund (shown separately) and Impact Fee Fund.

Summary

The City of Bastrop is projecting **\$11.95M** of revenue in FY 2022, which represents a 44% increase over the prior year. The majority of this increase is reflected in the Impact Fee Fund. Budgeted expenditures are projected to increase by 18.9% or **\$1.38M** to **\$8.7M** in FY 2022.

Revenue by Fund

The Water/Wastewater fund and the Impact Fee Fund generate the majority of their revenue through rates approved by City Council. The Water/Wastewater Fund generates revenue from water and wastewater base and consumption fees along with 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. This subdivision is just now starting its infrastructure and will be bringing homes online starting in FY 2022. The revenue assumptions included in this budget are 4% increase in the number of residential accounts serviced for water and wastewater along with a correlating increase in consumption and 2% increase in commercial accounts. The amount of homes served is continuing to grow within Pecan Park, Bastrop Grove, and Piney Creek. There is the future Viridian subdivision that will also be served by the city's water and wastewater department.

RATES

This budget was based on several rate increases. The only **water rate** increases are on the base fee for 1.5" meters and above. 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

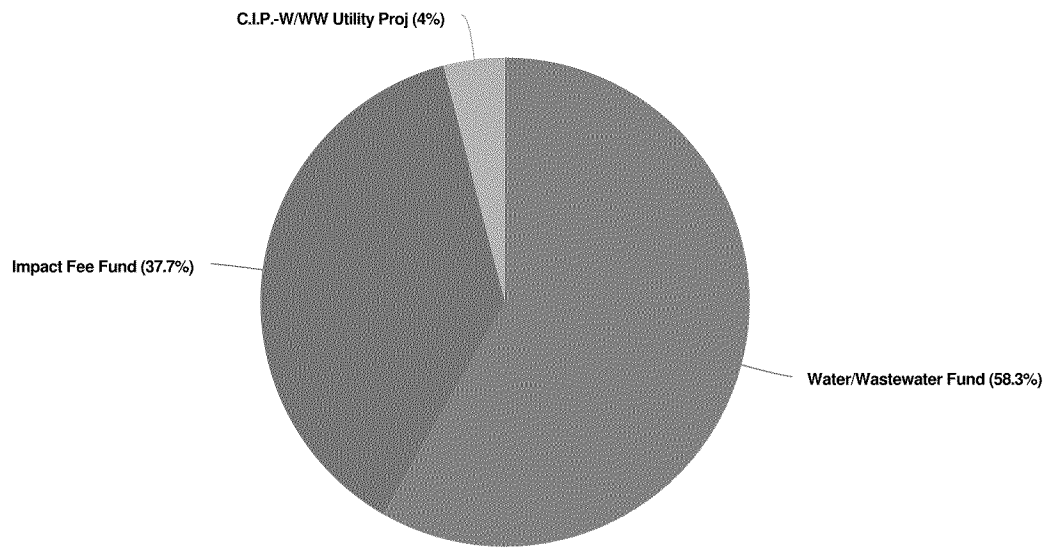
Meter Size	# of Units	Current Rate	FY 2022	FY 2023	FY 2024	FY 2025
1.5"	73	82.06	84.65	87.24	89.83	92.42
2"	97	124.19	130.10	136.01	141.92	147.83
3"	14	232.86	243.94	255.02	266.10	277.18
4"	4	296.46	337.85	379.24	420.63	462.02
6"	2	714.14	766.60	819.06	871.52	923.98

The **wastewater rate** base fee is going to increase by \$5, from \$41.97 to \$46.97.

These rate increases will be brought to City Council by Ordinance at the end of September 2021. It will go into effect November 1, 2021 and will be applied to the November utility bills that are generated at the end of November 2021.

The Impact Fee Fund generates revenue through impact fees that are assessed and collected as a part of development. This fee was last adopted August 11, 2020. There are no recommended changes to this fee as a part of this budget.

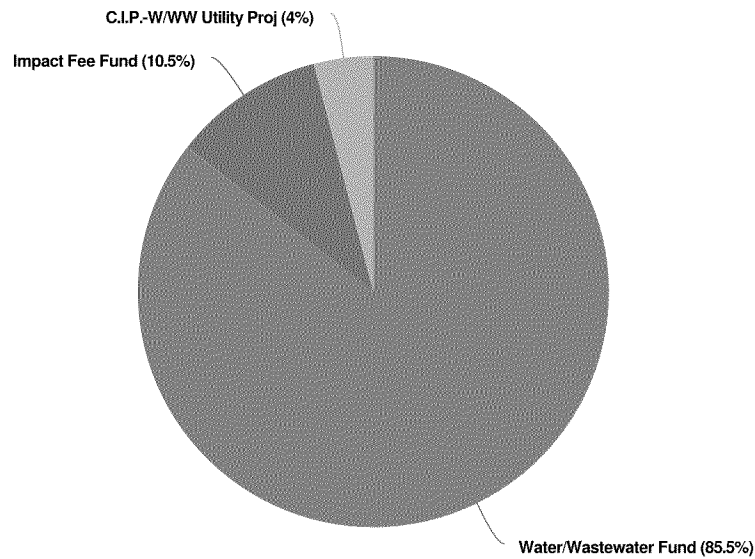
FY 2022 Revenue by Fund



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Water/Wastewater Fund					
Interest Income	\$44,385	\$20,000	\$20,000	\$25,000	25%
Wastewater Revenue	\$2,958,909	\$3,246,265	\$3,226,861	\$3,487,206	7.4%
Water Revenue	\$3,183,233	\$3,314,400	\$3,369,400	\$3,439,874	3.8%
Miscellaneous	\$4,900	\$6,500	\$5,500	\$6,500	0%
Other Sources	\$3,259	\$0	\$264	\$0	0%
Total Water/Wastewater Fund:	\$6,194,686	\$6,587,165	\$6,622,025	\$6,958,580	5.6%
C.I.P.-W/WW Utility Proj					
Interest Income	\$50,432	\$5,000	\$5,000	\$6,000	20%
Transfers In	\$3,396,015	\$125,000	\$125,000	\$475,000	280%
Total C.I.P.-W/WW Utility Proj:	\$3,446,447	\$130,000	\$130,000	\$481,000	270%
Impact Fee Fund					
Interest Income	\$12,025	\$12,000	\$12,000	\$12,000	0%
Wastewater Revenue	\$882,133	\$1,022,923	\$1,878,000	\$2,788,050	172.6%
Water Revenue	\$370,761	\$536,355	\$1,032,450	\$1,705,900	218.1%
Total Impact Fee Fund:	\$1,264,919	\$1,571,278	\$2,922,450	\$4,505,950	186.8%
Total:	\$10,906,052	\$8,288,443	\$9,674,475	\$11,945,530	44.1%

Expenditures by Fund

FY 2022 Expenditures by Fund



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

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Water/Wastewater Fund					
Personnel Costs	\$1,096,550	\$1,218,202	\$1,119,450	\$1,416,873	16.3%
Supplies & Materials	\$192,750	\$225,972	\$213,343	\$238,870	5.7%
Maintenance & Repairs	\$474,150	\$708,958	\$639,340	\$661,380	-6.7%
Occupancy	\$361,357	\$405,800	\$316,672	\$340,300	-16.1%
Contractual Services	\$1,036,989	\$1,410,432	\$1,342,614	\$1,414,706	0.3%
Other Charges	\$422,776	\$49,332	\$33,401	\$46,340	-6.1%
Contingency	\$0	\$10,000	\$0	\$10,000	0%
Capital Outlay	\$11,524	\$0	\$193,011	\$0	0%
Debt Service	\$104,969	\$0	\$0	\$0	0%
Transfers Out	\$23,328,192	\$2,185,176	\$2,185,176	\$3,314,280	51.7%
Total Water/Wastewater Fund:	\$27,029,257	\$6,213,872	\$6,043,007	\$7,442,749	19.8%
C.I.P.-W/WW Utility Proj					
Maintenance & Repairs	\$0	\$0	\$35,050	\$50,000	N/A
Contractual Services	\$7,144	\$0	\$15,000	\$0	0%
Capital Outlay	\$4,082,389	\$200,000	\$518,900	\$302,500	51.3%
Total C.I.P.-W/WW Utility Proj:	\$4,089,533	\$200,000	\$568,950	\$352,500	76.3%

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Impact Fee Fund					
Contractual Services	\$7,186	\$15,000	\$15,000	\$15,000	0%
Capital Outlay	\$129,145	\$0	\$150,000	\$0	0%
Transfers Out	\$0	\$895,250	\$886,320	\$895,250	0%
Total Impact Fee Fund:	\$136,331	\$910,250	\$1,051,320	\$910,250	0%
Total:	\$31,255,121	\$7,324,122	\$7,663,277	\$8,705,499	18.9%



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 \$2.23M of revenue in FY 2022, which represents a 12.1% decrease over the prior year. Budgeted expenditures are projected to decrease by \$15,258 to \$2.78M in FY 2022.

Revenues by Source

Revenue Assumptions

This fund continued to experience lower than projected actual revenue due to the lingering effects of COVID-19 on the tourist industry. The overall FY 2021 year-end projected revenue is down by 38% from budget. Total Revenue & Other Sources are budgeted to be \$2,226,904 for FY 2022, which is 22% or \$397,350 more than FY 2021 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 \$1,981,350 which is 12.5% decrease from the FY 2021 budget. With the tourism industry still struggling due to the continued effects of Coronavirus, the proposed revenue is a conservative amount.

Charges for Services

These fees represent revenues collected from Convention Center sponsored events, such as Farm Street Opry and Western Swing Festival; Main Street sponsored events, such as Table on Main and Red, White & Brews; Convention Center rentals, and catering services. The FY 2022 budgeted amount is \$159,000 which is approximately 12.4% below FY 2021 budget but up 48% from FY 2021 projections.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes & Penalties	\$2,264,400	\$1,635,000	\$1,981,350	-12.5%
Charges for Services	\$181,500	\$108,000	\$159,000	-12.4%
Intergovernmental	\$62,312	\$66,554	\$66,554	6.8%
Interest Income	\$25,000	\$20,000	\$20,000	-20%
Total Revenue Source:	\$2,533,212	\$1,829,554	\$2,226,904	-12.1%

Expenditures by Function

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures					
Hotel Tax Fund					
Organizational Funding					
Personnel Costs	\$0	\$15,668	\$15,667	\$0	-100%
Contractual Services	\$1,526,482	\$1,204,028	\$1,070,528	\$1,308,906	8.7%
Other Charges	\$5,789	\$15,000	\$0	\$0	-100%
Contingency	\$8,952	\$0	\$0	\$0	0%
Transfers Out	\$506,226	\$542,255	\$542,255	\$545,702	0.6%
Total Organizational Funding:	\$2,047,449	\$1,776,951	\$1,628,450	\$1,854,608	4.4%
Convention Center					
Personnel Costs	\$262,773	\$280,868	\$245,382	\$0	-100%
Supplies & Materials	\$18,765	\$52,750	\$37,250	\$55,250	4.7%
Maintenance & Repairs	\$39,533	\$42,650	\$38,050	\$45,450	6.6%
Occupancy	\$41,885	\$63,838	\$57,750	\$60,100	-5.9%
Contractual Services	\$126,507	\$139,613	\$127,113	\$309,748	121.9%
Other Charges	\$14,962	\$38,100	\$31,000	\$38,100	0%
Total Convention Center:	\$504,425	\$617,819	\$536,545	\$508,648	-17.7%
Main Street					
Personnel Costs	\$155,065	\$100,820	\$106,000	\$0	-100%
Supplies & Materials	\$8,823	\$18,900	\$11,135	\$40,950	116.7%
Occupancy	\$2,345	\$1,500	\$860	\$900	-40%
Contractual Services	\$13,357	\$13,590	\$11,500	\$112,457	727.5%
Other Charges	\$240,387	\$102,800	\$59,020	\$116,260	13.1%
Contingency	\$19,683	\$35,000	\$27,000	\$35,500	1.4%
Total Main Street:	\$439,660	\$272,610	\$215,515	\$306,067	12.3%
Total Convention Ctr & Main Street:	\$944,085	\$890,428	\$752,060	\$814,715	-8.5%
Cultural Arts Commission					
Maintenance & Repairs	\$4,150	\$5,000	\$5,000	\$5,000	0%
Contractual Services	\$27,273	\$47,232	\$296	\$31,150	-34%
Other Charges	\$3,495	\$22,500	\$7,500	\$22,500	0%
Contingency	\$0	\$50,000	\$0	\$50,000	0%
Total Cultural Arts Commission:	\$34,918	\$124,732	\$12,796	\$108,650	-12.9%
Rodeo					
Supplies & Materials	\$120	\$0	\$0	\$0	0%
Occupancy	\$3,265	\$2,900	\$2,900	\$2,900	0%

HOTEL OCCUPANCY TAX

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Rodeo:	\$3,385	\$2,900	\$2,900	\$2,900	0%
Total Hotel Tax Fund:	\$3,029,837	\$2,795,011	\$2,396,206	\$2,780,873	-0.5%
Total Expenditures:	\$3,029,837	\$2,795,011	\$2,396,206	\$2,780,873	-0.5%

Fund Balance

The Financial Management Policy states the reserve balance in the Hotel Occupancy Tax should be one year of expenditures. The FY 2022 ending fund balance is 60% of the total expenditures.

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Assigned	\$80,000	\$105,000	\$105,000	0%
Restricted	\$2,816,372	\$2,224,717	\$1,670,748	-24.9%
Total Fund Balance:	\$2,896,372	\$2,329,717	\$1,775,748	-23.8%



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 projecting \$1.6M of revenue in FY 2022, which represents a 208.6% increase over the prior year. Budgeted expenditures are projected to increase by 409.3% or \$989.63K to \$1.23M in FY 2022.

Revenues by Source

The majority of the increase in revenue in FY 2022 is coming from transfers into the fund from the General Fund, Water/Wastewater Fund and BP&L. Only one of the requests is for an asset that is already participating in the VERF fund. That means in order to purchase these requests, there must be up front capital used to make the initial purchase, then the lease payments will start to replace these assets in the future.

The table below shows a breakdown of the amount being transferred by the Fund.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					
Charges for Services					
VEHICLE/EQUIP RPLC FEE	\$364,055	\$435,876	\$435,876	\$501,809	15.1%
Total Charges for Services:	\$364,055	\$435,876	\$435,876	\$501,809	15.1%
Interest Income					
INTEREST INCOME	\$27,688	\$16,000	\$12,000	\$13,000	-18.7%
Total Interest Income:	\$27,688	\$16,000	\$12,000	\$13,000	-18.7%
Other Sources					
GAIN/LOSS FIXED ASSET	\$40,946	\$0	\$0	\$0	0%
INSURANCE PROCEEDS		\$20,235	\$20,235		-100%
Total Other Sources:	\$40,946	\$20,235	\$20,235	\$0	-100%
Transfers In					
TRANS IN - GENERAL FUND	\$0	\$0	\$0	\$851,027	N/A
TRANSFER IN-BPANDL #404	\$75,000	\$65,000	\$65,000	\$72,400	11.4%
TRANS IN-W/WW #202	\$0	\$0	\$0	\$122,000	N/A
Total Transfers In:	\$75,000	\$65,000	\$65,000	\$1,045,427	1,508.3%
Total Revenue Source:	\$507,689	\$537,111	\$533,111	\$1,560,236	190.5%

Expenditures by Expense Type

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

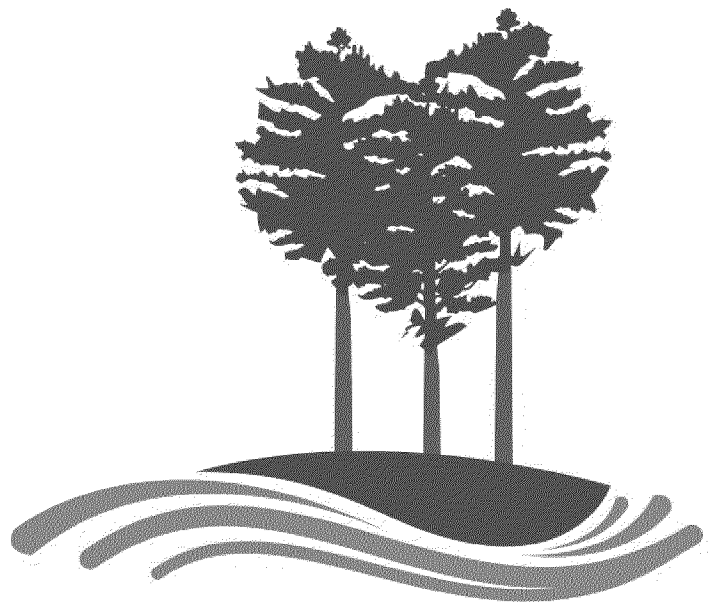
Type	Dept	New (N)	Estimated
		Rplc(R)	Amount
Zero Turn Mower	Public Works	N	\$15,930
Van	Public Works-BM	R	\$67,500
Truck*	W/WW	R	\$35,000
Truck 350 Crew Cab	Public Works	N	\$63,600
Truck	Parks	N	\$34,000
Truck	Engineering	R	\$35,000
Street Sweeper	Public Works	R	\$280,000
Small SUV (Code Compl)	Building Insp	N	\$24,000
Sewer Jet Trailer	W/WW	R	\$80,000
New Cab with Remount	Fire	R	\$73,000
Loader	Public Works	N	\$138,000
Brush Truck	Fire	R	\$120,000
Backhoe	W/WW	R	\$106,000
Backhoe	BP&L	R	<u>\$87,400</u>
TOTAL			\$1,159,430

*This truck is eligible to be replaced with funds already contributed to this fund through annual lease payments.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Contractual Services	\$0	\$0	\$0	\$72,000	N/A
Capital Outlay	\$347,408	\$272,262	\$271,950	\$1,159,430	325.9%
Total Expense Objects:	\$347,408	\$272,262	\$271,950	\$1,231,430	352.3%

Fund Balance

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Restricted	\$2,829,396	\$3,090,557	\$3,419,363	10.6%
Total Fund Balance:	\$2,829,396	\$3,090,557	\$3,419,363	10.6%



BASTROPTX

Heart of the Lost Pines

Est. 1832

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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 projecting \$66.91K of revenue in FY 2022, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to decrease by 38% or \$182.9K to \$298.1K in FY 2022.

Revenues by Source

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes & Penalties	\$23,500	\$24,000	\$24,000	2.1%
Fines & Forfeitures	\$12,800	\$13,780	\$14,000	9.4%
Charges for Services	\$1,900	\$1,776	\$1,775	-6.6%
Intergovernmental	\$0	\$3,918	\$0	0%
Interest Income	\$3,000	\$5,000	\$3,000	0%
Miscellaneous	\$22,383	\$23,100	\$24,133	7.8%
Total Revenue Source:	\$63,583	\$71,574	\$66,908	5.2%

Expenditures by Expense Type

There is \$204K in Red Light Camera Funds designated for Sidewalk Connectivity to improve pedestrian safety that will be rolled over from FY 2021 for this project. The budget includes the available funds for each type of funding source to allow the funds to be spent during the year.

In 2019 the City of Bastrop entered into a three (3) year 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.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Contractual Services	\$42	\$0	\$0	\$0	0%
Other Charges	\$8,933	\$61,000	\$50,700	\$78,100	28%
Capital Outlay	\$0	\$420,000	\$260,000	\$220,000	-47.6%
Total Expense Objects:	\$8,975	\$481,000	\$310,700	\$298,100	-38%

Fund Balance

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Restricted	\$756,972	\$517,846	\$286,654	-44.6%
Total Fund Balance:	\$756,972	\$517,846	\$286,654	-44.6%



Fairview Cemetery Funds

Operating Fund

This fund is used for the operations of the 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.

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

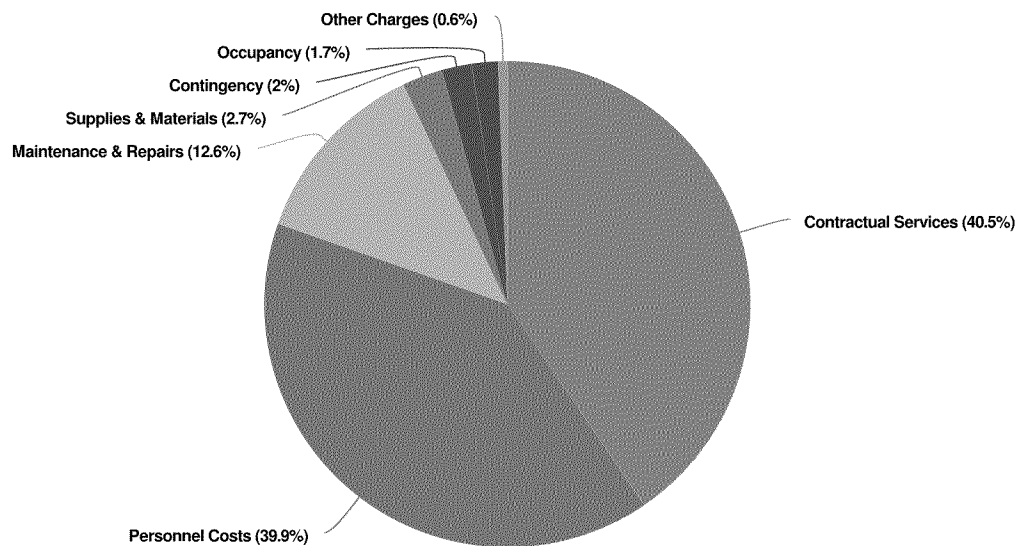
The City of Bastrop is projecting \$108.2K of revenue in FY 2022, which represents a 0.5% decrease over the prior year. Budgeted expenditures are projected to increase by 87% or \$69.23K to \$148.83K in FY 2022.

Revenue by Fund

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Fairview Cemetery - Perm					
INTEREST INCOME- PERMANENT	\$1,774	\$3,000	\$3,000	\$3,000	0%
LOT SALES - PERMANENT	\$0	\$20,000	\$20,000	\$20,000	0%
Total Fairview Cemetery - Perm:	\$1,774	\$23,000	\$23,000	\$23,000	0%
Fairview Cemetery - Oper					
INTEREST EARNED- OPERATING	\$1,478	\$1,250	\$1,000	\$1,000	-20%
MISCELLANEOUS	\$45				N/A
RECORDING FEES	\$1,525	\$1,500	\$1,200	\$1,200	-20%
PERMIT FEES	\$2,250	\$3,000	\$3,000	\$3,000	0%
LOT SALES - OPERATING	\$31,375	\$80,000	\$29,000	\$80,000	0%
LOT SALES-NON-RESIDENT	\$76,500	\$0	\$45,000	\$0	0%
Total Fairview Cemetery - Oper:	\$113,173	\$85,750	\$79,200	\$85,200	-0.6%
Total:	\$114,947	\$108,750	\$102,200	\$108,200	-0.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



The table below is the proposed expenses for the Operating Fund. The Permanent Fund does not have any expenses. The Maintenance and Repairs include the cost to address the erosion that is occurring on the hill. The Contractual Services include the engineering expense associated with preparing to layout and open Block 9 for future lot sales.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$50,614	\$54,246	\$59,422	17.4%
Supplies & Materials	\$4,000	\$3,600	\$4,000	0%
Maintenance & Repairs	\$5,475	\$3,475	\$18,700	241.6%
Occupancy	\$2,600	\$2,600	\$2,600	0%
Contractual Services	\$15,910	\$15,185	\$60,225	278.5%
Other Charges	\$1,000	\$4,620	\$880	-12%
Contingency	\$0	\$0	\$3,000	N/A
Total Expense Objects:	\$79,599	\$83,726	\$148,827	87%



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 projecting \$20.6K of revenue in FY 2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by \$64.5K to \$87.9K in FY 2022.

Revenues by Source

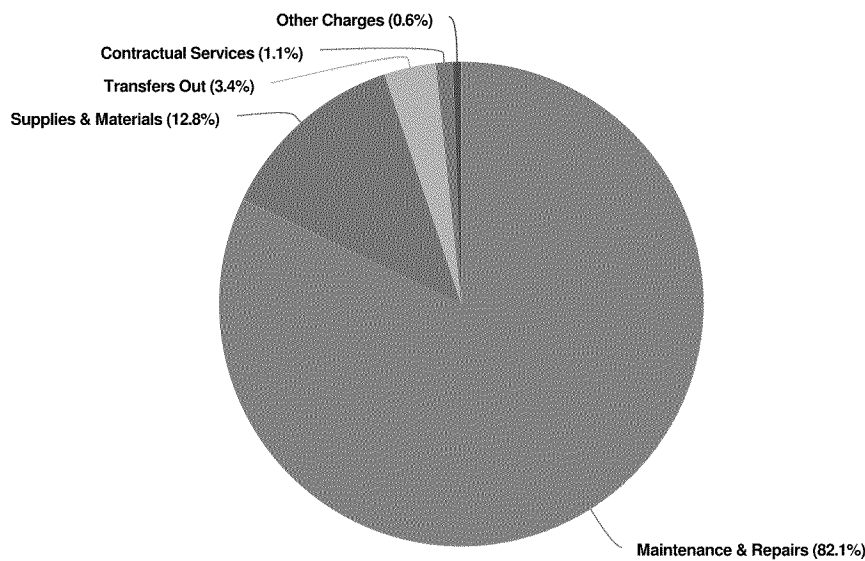
Other than a small amount of interest, this funds revenue represents donations and gift that are given for the purpose of funding specifically designated for the Library.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					
Interest Income	\$1,075	\$600	\$600	\$600	0%
Miscellaneous	\$27,304	\$20,000	\$16,000	\$20,000	0%
Total Revenue Source:	\$28,379	\$20,600	\$16,600	\$20,600	0%

Expenditures by Expense Type

This fund has been increasing over the last few years. The Library Director has identified some improvements to the building that will better serve the patrons. Improvements include adding additional electrical outlets, window shades for the reading room to reduce the glare; furniture replacement; install sound system, audio visual equipment, and acoustics in the meeting room; improve outdoor signage; and interior painting.

Budgeted Expenditures by Expense Type



Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Supplies & Materials	\$18,750	\$11,250	\$11,250	-40%
Maintenance & Repairs	\$200	\$200	\$72,200	36,000%
Contractual Services	\$1,000	\$1,000	\$1,000	0%
Other Charges	\$500	\$0	\$500	0%
Transfers Out	\$3,030	\$3,000	\$3,000	-1%
Total Expense Objects:	\$23,480	\$15,450	\$87,950	274.6%

Fund Balance

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Assigned	\$66,842	\$67,992	\$642	-99.1%
Total Fund Balance:	\$66,842	\$67,992	\$642	-99.1%



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 projecting \$575.88K of revenue in FY 2022, which represents a 12.3% increase over the prior year. Budgeted expenditures are projected to increase by 19.3% or \$92.52K to \$572.55K in FY 2022.

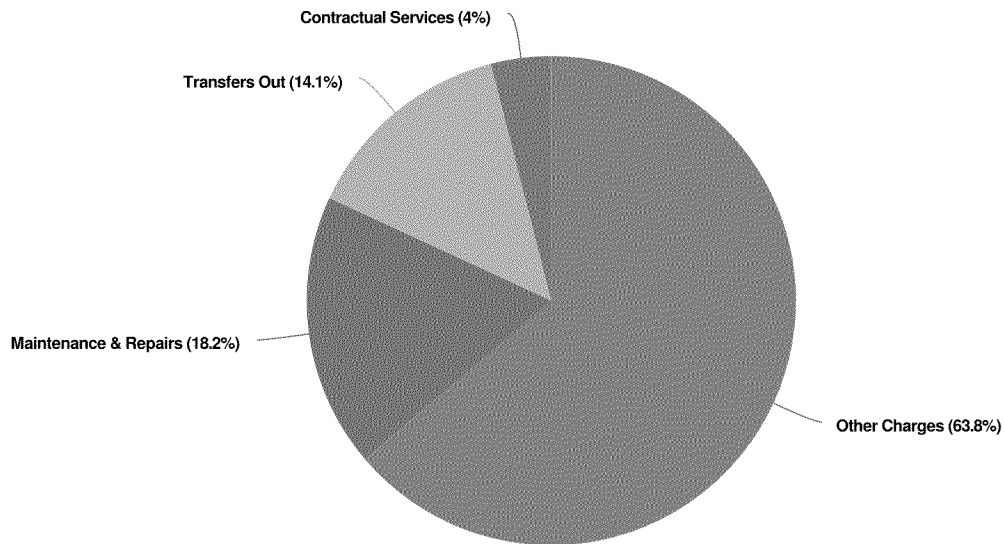
Revenues by Source

The annual assessment increased this year for all property types. The residential annual assessment increased by \$12 per lot. The commercial and multi-family increased by \$0.0133 per square foot. This increase was in response to maintenance needs within the district. The fence replacement was the main concern and will be funded through a 10-year Certificate of Obligation.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes & Penalties	\$508,031	\$508,754	\$574,279	13%
Interest Income	\$5,000	\$1,500	\$1,600	-68%
Total Revenue Source:	\$513,031	\$510,254	\$575,879	12.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



The budget increased relate to increased maintenance costs. The mowing contract is being expanded to cover additional areas and increased frequency. The fence replacement debt service is represented in the transfer out to the General Fund Debt Service Fund.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Maintenance & Repairs	\$86,250	\$100,342	\$104,005	20.6%
Contractual Services	\$37,275	\$18,027	\$22,775	-38.9%
Other Charges	\$356,500	\$356,500	\$365,000	2.4%
Transfers Out	\$0	\$0	\$80,767	N/A
Total Expense Objects:	\$480,025	\$474,869	\$572,547	19.3%

Fund Balance

	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Restricted	\$103,050	\$106,382	3.2%
Total Fund Balance:	\$103,050	\$106,382	3.2%



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.

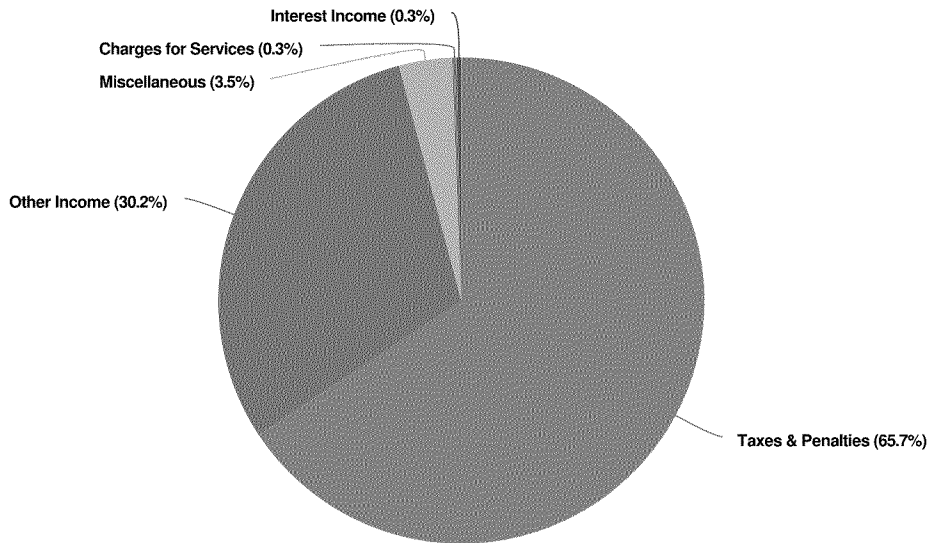
Summary

The City of Bastrop is projecting \$5.074M of revenue in FY 2022, which represents a 28% increase over the prior year. Budgeted expenditures are projected to decrease by 3.2% or \$165K to \$5.296M in FY 2022.

Revenues by Source

The largest source of funds is the 4B Sales Tax that represents 66% of total revenue. The FY 2022 budget projections are based on a 42% increase from the projected FY 2021 amount. This is still a conservative projection based on the year-over-year increases that sales tax revenues have been experiencing during FY 2021.

Projected 2022 Revenues by Source



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$2,733,446	\$2,611,200	\$3,028,660	\$3,331,500	27.6%
Charges for Services	\$13,800	\$15,870	\$15,870	\$15,870	0%
Interest Income	\$64,001	\$35,000	\$18,500	\$15,000	-57.1%
Miscellaneous	\$0	\$1,191,500	\$386,864	\$178,109	-85.1%
Other Sources	\$0	\$0	\$126,000	\$0	0%
Other Income	\$0	\$100,000	\$0	\$1,533,935	1,433.9%
Total Revenue Source:	\$2,811,247	\$3,953,570	\$3,575,894	\$5,074,414	28.4%



Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$412,570	\$433,262	\$367,394	\$549,603	26.9%
Supplies & Materials	\$9,931	\$12,560	\$5,500	\$12,560	0%
Maintenance & Repairs	\$5,831	\$16,000	\$15,750	\$16,000	0%
Occupancy	\$54,982	\$52,800	\$49,600	\$52,800	0%
Contractual Services	\$313,649	\$378,148	\$500,622	\$870,650	130.2%
Other Charges	\$1,099,065	\$1,291,309	\$1,162,419	\$1,736,309	34.5%
Contingency	\$0	\$25,000	\$0	\$25,000	0%
Capital Outlay	\$2,229,557	\$2,475,000	\$684,600	\$1,550,000	-37.4%
Debt Service	\$417,229	\$447,012	\$408,613	\$483,456	8.2%
Total Expense Objects:	\$4,542,814	\$5,131,091	\$3,194,498	\$5,296,378	3.2%

Fund Balance

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Restricted	\$4,867,763	\$5,249,158	\$5,027,194	-4.2%
Total Fund Balance:	\$4,867,763	\$5,249,158	\$5,027,194	-4.2%



General Gov't CIP Projects

Fund Description

This fund was created to set aside funds from the General Fund to support the Capital Improvement Plan. These funds are in excess of the fund balance reserve policy for the General Fund.

Revenue by Fund

There are two revenue contributions being made to this fund. The General Fund is transferring excess fund balance to cover the Comprehensive Plan update and the playground equipment replacement program.

The other contribution is from the Bastrop Economic Development Corporation, which has approved funding for the following:

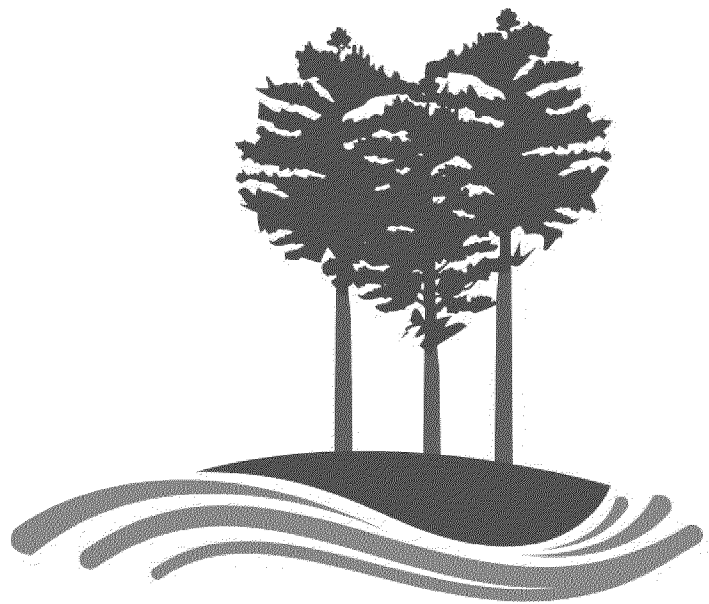
- o Downtown Lighting project \$164,000
- o Sports Complex Study \$50,000
- o Broadband Study \$50,000
- o Agnes St. Extension grant match (1%) \$43,000

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
CIP General Gov't Projects				
CAPITAL CONTRIBUTIONS	\$0	\$0	\$307,000	N/A
TRANS IN - GENERAL FUND #101	\$0	\$0	\$150,000	N/A
Total CIP General Gov't Projects:	\$0	\$0	\$457,000	N/A

Expenditures by Expense Type

There are three projects being funded from contracted services; Comprehensive Plan update (includes the Land Use Plan), Sports Complex Study, and Broadband Study. The capital outlay line item includes; the playground equipment replacement program, downtown lighting, and the Agnes St. extension match. This fund is budgeted to use all the funds and not have an ending fund balance.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Contractual Services	\$0	\$0	\$200,000	N/A
Capital Outlay	\$0	\$0	\$257,000	N/A
Total Expense Objects:	\$0	\$0	\$457,000	N/A



BASTROPTX

Heart of the Lost Pines

Est. 1832

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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 projecting \$3K of revenue in FY 2022, representing only increased revenue. Budgeted expenditures are projected to decrease by 35.8% or \$365.7K to \$655K in FY 2022.

Revenues by Source

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					
Interest Income	\$15,065	\$3,000	\$7,000	\$3,000	0%
Transfers In	\$238,000	\$1,021,000	\$1,021,000	\$0	-100%
Total Revenue Source:	\$253,065	\$1,024,000	\$1,028,000	\$3,000	-99.7%

Expenditures by Expense Type

The FY 2022 budget includes surface treatment and crack sealant for approximately 23 lane miles to include portions of the following streets:

CRACK SEAL	SURFACE TREATMENT
Buchanan	Wildcat
Buttonwood	Barbara
Carter	Katy B
Farm	Marino
Emile	Antelope
Haysel	Big Horn
Hickey	Bird Dog
Hospital Drive	Bushmaster
Lincoln	Magnum
Mercedes	Peccary
Pahala	Main
Pitt	Oak
Spring	Albright
Walnut	Alley A
	Alley B
	Beech
	American Legion
	Austin
	Church

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Maintenance & Repairs	\$0	\$22,000	\$0	\$0	-100%
Contractual Services	\$15,300	\$0	\$49,775	\$0	0%
Capital Outlay	\$1,191,632	\$998,654	\$408,684	\$655,000	-34.4%
Total Expense Objects:	\$1,206,932	\$1,020,654	\$458,459	\$655,000	-35.8%

Fund Balance

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Restricted	\$83,489	\$653,030	\$1,030	-99.8%
Total Fund Balance:	\$83,489	\$653,030	\$1,030	-99.8%



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.

Revenue by Fund

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Park Dedication					
LEASE AGREEMENT	-\$17,402	\$1,365	\$1,365	\$1,365	0%
INTEREST INCOME	\$2,057	\$500	\$2,000	\$0	-100%
Total Park Dedication:	-\$15,345	\$1,865	\$3,365	\$1,365	-26.8%

Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Capital Outlay					
CAPITAL OUTLAY	\$0	\$100,000	\$100,000	\$0	-100%
Total Capital Outlay:	\$0	\$100,000	\$100,000	\$0	-100%
Total Expense Objects:	\$0	\$100,000	\$100,000	\$0	-100%

Fund Balance

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.

	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Restricted	\$13,385	-\$83,250	-\$81,885	-1.6%
Total Fund Balance:	\$13,385	-\$83,250	-\$81,885	-1.6%



2013 Combination Rev & Tax Bond

Fund Description

The 2013 Combination Revenue/Tax Bond was issued for (i) constructing, improving, extending, and/or expanding City streets, including drainage, sidewalks, parking and right-of-way's; (ii) constructing, improving, extending, and/or expanding the City's water and wastewater system including an additional water supply well and related pipeline, and improvements for storm water drainage and detention and related roadway improvements; and (iii) the payment of professional services in connection therewith including legal, fiscal and engineering fees and the costs of issuing the Certificates.

Revenue by Fund

The only funds left in this bond are for the Business Park. The funds will be used by the Bastrop Economic Development Corp. to complete upgrades to Phase 2-6.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
2013 Co Bond Fund				
INTEREST EARNED	\$0	\$250	\$0	0%
Total 2013 Co Bond Fund:	\$0	\$250	\$0	0%

Expenditures by Fund

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
2013 Co Bond Fund				
PHASE 1 IMPROV OF BAS BUS PARK	\$319,055	\$0	\$299,450	-6.1%
Total 2013 Co Bond Fund:	\$319,055	\$0	\$299,450	-6.1%

Fund Balance

	FY2020	FY2021	% Change
Fund Balance	Actual	Actual	
Restricted	\$299,200	\$299,450	0.1%
Total Fund Balance:	\$299,200	\$299,450	0.1%



2018 CO Series

Fund Description

The 2018 Certificate of Obligation was issued to construct, improve, and upgrade the City's streets, including drainage, sidewalks, right-of-way, and bridge repair.

Revenues by Source

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Interest Income	\$3,000	\$800	\$0	-100%
Total Revenue Source:	\$3,000	\$800	\$0	-100%

Expenditures by Expense Type

The balance left in this bond fund was originally earmarked for the Old Iron Bridge engineering. This amount is being held for now as grant applications are pending and these funds may need to be used as matching funds.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Capital Outlay	\$1,180,076	\$522,327	\$0	-100%
Transfers Out	\$1,021,000	\$1,021,000	\$0	-100%
Total Expense Objects:	\$2,201,076	\$1,543,327	\$0	-100%

Fund Balance

	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Restricted	\$655,549	\$655,549	0%
Total Fund Balance:	\$655,549	\$655,549	0%



2020 Revenue Bond

Fund Description

This bond was sold to fund water and wastewater infrastructure projects. The carryover is to continue to fund the Wastewater Treatment Plant #3 and the design of the Water Plant.

Revenue by Fund

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
2020 Revenue Bond				
INTEREST INCOME	\$100,000	\$10,000	\$0	-100%
Total 2020 Revenue Bond:	\$100,000	\$10,000	\$0	-100%

Expenditures by Fund

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
2020 Revenue Bond				
PROFESSIONAL SERVICES	\$0	\$5,000	\$0	0%
REAL PROPERTY	\$0	\$1,701,025	\$0	0%
WWTP#3	\$17,870,000	\$7,775,795	\$6,843,330	-61.7%
WWTP#3 WESTSIDE COLLECTION SYS	\$0	\$306,500	\$0	0%
WWTP#3 LS AND FORCE MAIN	\$0	\$140,000	\$0	0%
XS WATER PLANT	\$3,130,000	\$1,629,500	\$1,500,500	-52.1%
Total 2020 Revenue Bond:	\$21,000,000	\$11,557,820	\$8,343,830	-60.3%

Fund Balance

	FY2021	% Change
Fund Balance	Actual	
Restricted	\$8,343,830	-100%
Total Fund Balance:	\$8,343,830	-100%



American Rescue Plan

Fund Description

The funds represented in this fund, were received by the City in FY 2021 and have to be spent by December 2024. It is the intention of the City to use these funds on water and wastewater infrastructure projects. The specific projects have not yet been identified. There will be a budget amendment brought to City Council once these projects and associated costs have been identified.

Revenues by Source

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Miscellaneous	\$0	\$1,007,558	\$1,007,558	N/A
Total Revenue Source:	\$0	\$1,007,558	\$1,007,558	N/A

Fund Balance

	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Restricted	\$1,007,558	\$2,015,116	100%
Total Fund Balance:	\$1,007,558	\$2,015,116	100%



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

The City of Bastrop is projecting \$20K of revenue in FY 2022, which represents a 100% increase over the prior year. Budgeted expenditures are projected to be \$35.7M in FY 2022.

Revenues by Source

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Interest Income	\$0	\$0	\$20,000	N/A
Total Revenue Source:	\$0	\$0	\$20,000	N/A

Expenditures by Expense Type

The balance in this fund represents the proceeds of the CO 2021 issuance in August 2021.

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Capital Outlay	\$0	\$0	\$35,720,000	N/A
Total Expense Objects:	\$0	\$0	\$35,720,000	N/A

Fund Balance

	FY2021	% Change
Fund Balance	Actual	
Restricted	\$35,700,000	\$0
Total Fund Balance:	\$35,700,000	0%



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.

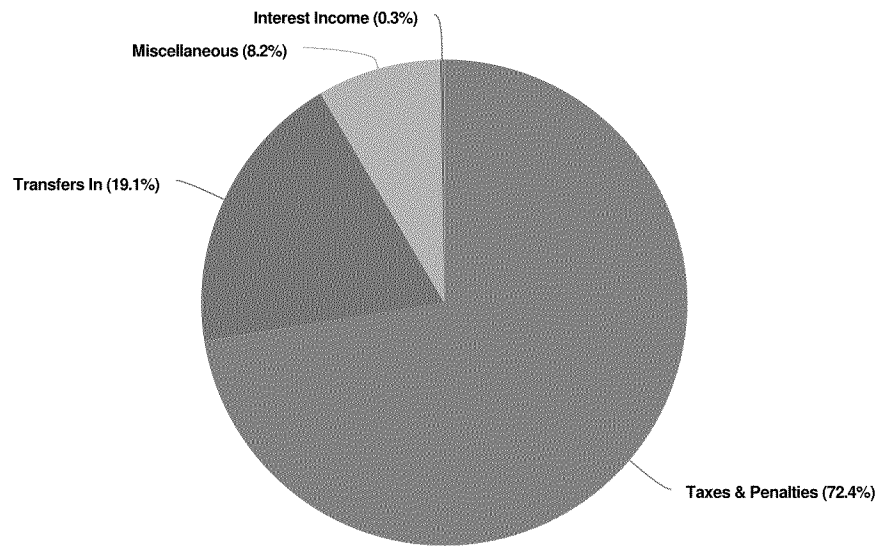
Summary

The City of Bastrop is projecting \$3.36M of revenue in FY 2022, which represents a 17.3% increase over the prior year. Budgeted expenditures are projected to increase by 16.6% or \$497K to \$3.49M in FY 2022.

Revenues by Source

The majority of this funds 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 \$0.2054 for FY 2022, representing 35.45% of the total tax rate.

Projected 2022 Revenues by Source



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					
Taxes & Penalties					
CURRENT TAXES	\$2,014,243	\$2,047,124	\$2,092,927	\$2,428,572	18.6%
DELINQUENT TAXES	\$16,359	\$22,000	\$22,000	\$22,000	0%
PENALTIES AND INTEREST	\$11,646	\$12,000	\$12,000	\$12,000	0%
380 AGREEMENTS PROP REFUND	-\$32,772	-\$30,000	-\$32,417	-\$30,000	0%
Total Taxes & Penalties:	\$2,009,476	\$2,051,124	\$2,094,510	\$2,432,572	18.6%

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Interest Income					
INTEREST RECEIPTS	\$28,100	\$20,000	\$18,500	\$10,000	-50%
Total Interest Income:	\$28,100	\$20,000	\$18,500	\$10,000	-50%
Miscellaneous					
CAPITAL CONTRIBUTIONS	\$245,888	\$249,802	\$219,419	\$275,059	10.1%
Total Miscellaneous:	\$245,888	\$249,802	\$219,419	\$275,059	10.1%
Other Revenue					
BOND PROCEEDS	\$1,446,497	\$0	\$0	\$0	0%
Total Other Revenue:	\$1,446,497	\$0	\$0	\$0	0%
Transfers In					
TRANS IN - BOND FUNDS		\$0	\$0	\$94,810	N/A
TRANS IN - CONV CTR BONDS	\$506,226	\$542,255	\$542,255	\$545,702	0.6%
Total Transfers In:	\$506,226	\$542,255	\$542,255	\$640,512	18.1%
Total Revenue Source:	\$4,236,187	\$2,863,181	\$2,874,684	\$3,358,143	17.3%

Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Other Charges	\$35,508	\$17,000	\$15,032	\$17,000	0%
Debt Service	\$2,759,199	\$2,980,157	\$2,968,212	\$3,477,221	16.7%
Other Uses	\$1,401,769				N/A
Total Expense Objects:	\$4,196,476	\$2,997,157	\$2,983,244	\$3,494,221	16.6%

Fund Balance

	FY2020 Actual	FY2021 Actual	FY2022 Actual	% Change
Fund Balance				
Restricted	\$298,232	\$189,673	\$53,595	-71.7%
Total Fund Balance:	\$298,232	\$189,673	\$53,595	-71.7%



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 City of Bastrop is projecting \$3.62M of revenue in FY 2022, which represents a 22.4% increase over the prior year. Budgeted expenditures are projected to increase by 83.6% or \$1.82M to \$3.99M in FY 2022.

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	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					
Interest Income	\$10,078	\$600	\$5,600	\$6,906	1,051%
Transfers In	\$1,808,548	\$2,955,426	\$2,955,426	\$3,612,530	22.2%
Total Revenue Source:	\$1,818,626	\$2,956,026	\$2,961,026	\$3,619,436	22.4%

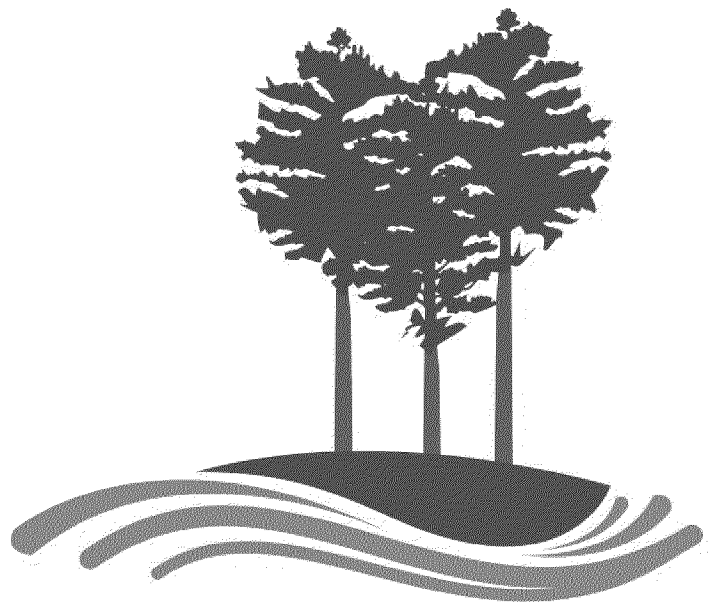
Expenditures by Expense Type

Name	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Debt Service	\$2,174,353	\$2,086,970	\$3,992,281	83.6%
Total Expense Objects:	\$2,174,353	\$2,086,970	\$3,992,281	83.6%

Fund Balance

	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Restricted	\$1,381,136	\$1,008,292	-27%
Total Fund Balance:	\$1,381,136	\$1,008,292	-27%

DEPARTMENTS



BASTROPTX

Heart of the Lost Pines

Est. 1832

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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 by Expense Type

The Contractual Services line item has been increased to allow for there to be funds available for third party facilitators for workshops or retreats.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$7,236	\$6,804	\$6,816	\$6,804	0%
Supplies & Materials	\$2,248	\$2,969	\$2,683	\$3,486	17.4%
Occupancy	\$8,029	\$7,650	\$7,650	\$7,650	0%
Contractual Services	\$1,994	\$4,700	\$100	\$10,500	123.4%
Other Charges	\$14,867	\$17,860	\$4,860	\$17,860	0%
Total Expense Objects:	\$34,374	\$39,983	\$22,109	\$46,300	15.8%

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

\$1,730,628 **\$646,544**
(59.64% vs. prior year)

Significant Base Budget Changes for FY 2022

Group insurance is increasing to contribute 35% to dependent coverage. This is a change from 0% contribution. The overhead allocation is an increase to cover the services being provided to the proprietary funds and the Hotel Occupancy Tax Fund. This is a change from prior years. All staff positions have been moved from the Hotel Occupancy Tax Fund to General Fund with an overhead allocation to cover services provided.

This department is also where the transfers out to other funds are recorded. There are proposed transfers to the VERF fund to cover new and replacement vehicle and equipment purchases. The transfer to a General Fund CIP fund is to cover the five-year CIP plan. The transfer for one-time purchases are explained on the funds budget page.

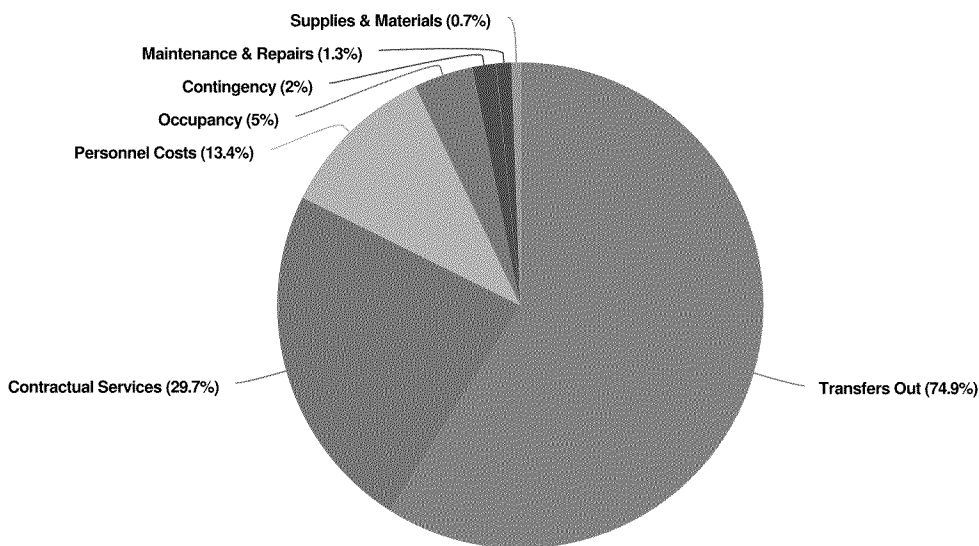
Expenditures by Expense Type

Contractual Services includes two contracts. One is with CARTS for \$20k, and the other is the Pine Street parking lot that the city shares with the County for \$9k. This category also includes insurance coverage, property tax collection and appraisal services, and legal.

The Other Charges category includes the 380 Reimbursement Agreement for Burleson Crossing and a credit amount for the proprietary funds overhead allocation back to General Fund. The Dues & Subscriptions line item includes the Air Quality Program funding of \$1,035, along with other membership dues the city participates in.

Transfers out include amounts to Vehicle/ equipment Replacement Fund, General Fund CIP, and General Fund One-time expenses.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$51,496	\$86,579	\$76,370	\$231,200	167%
Supplies & Materials	\$49,374	\$26,510	\$23,325	\$12,425	-53.1%
Maintenance & Repairs	\$14	\$22,595	\$22,465	\$22,595	0%
Occupancy	\$85,287	\$73,000	\$91,530	\$86,815	18.9%
Contractual Services	\$561,158	\$623,551	\$587,000	\$514,000	-17.6%
Other Charges	-\$320,345	-\$429,045	-\$431,102	-\$467,934	9.1%
Contingency	\$0	\$35,000	\$0	\$35,000	0%
Transfers Out	\$238,992	\$645,894	\$645,894	\$1,296,527	100.7%
Total Expense Objects:	\$665,976	\$1,084,084	\$1,015,482	\$1,730,628	59.6%

City Manager

WHY?

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

Services



Expenditures Summary

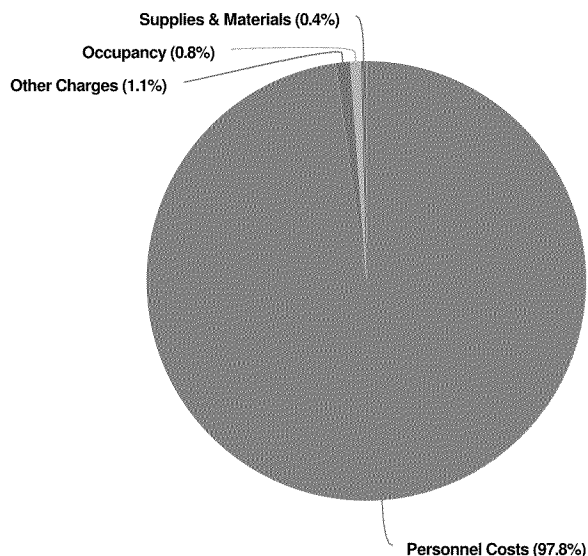
\$594,533 **\$106,240**
(21.76% vs. prior year)

Significant Base Budget Changes for FY 2022

The only major change is in personnel costs. The Assistant City Manager for Community Engagement was split between General Fund and Main Street budgets. This year this position is budgeted 100% in this department.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$478,769	\$473,833	\$459,712	\$581,158	22.7%
Supplies & Materials	\$2,285	\$3,460	\$3,175	\$2,375	-31.4%
Occupancy	\$3,894	\$4,300	\$4,300	\$4,500	4.7%
Contractual Services	\$84,118	\$200	\$0	\$0	-100%
Other Charges	\$6,264	\$6,500	\$3,375	\$6,500	0%
Total Expense Objects:	\$575,330	\$488,293	\$470,562	\$594,533	21.8%

FY2022 Goals

COMMUNICATION

- Create a data management cross functional team and employer of choice cross functional team to continue to breakdown silos and build cross-department solutions.

UNIQUELY BASTROP

- Pursue funding of the Old Iron Bridge rehabilitation project.

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

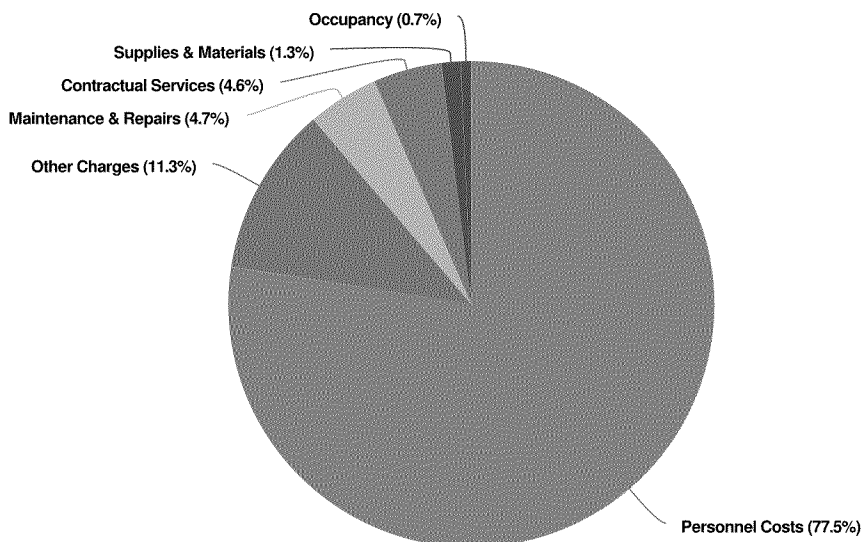
\$254,752 **-\$47,353**
(-15.67% vs. prior year)

Significant Base Budget Changes for FY 2022

This department was reduced by one FTE. That position was moved to the Community Engagement department. There was also increases in cost to codify the ordinances and election services. The \$12,000 maintenance addition is for an agenda software that will facilitate the agenda process. This would be an annual reoccurring cost.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$112,535	\$264,137	\$267,850	\$197,326	-25.3%
Supplies & Materials	\$1,688	\$2,775	\$2,112	\$3,250	17.1%
Maintenance & Repairs	\$0	\$0	\$0	\$12,000	N/A
Occupancy	\$1,418	\$1,416	\$1,393	\$1,776	25.4%
Contractual Services	\$12,092	\$10,600	\$8,016	\$11,600	9.4%
Other Charges	\$7,145	\$23,177	\$22,705	\$28,800	24.3%
Total Expense Objects:	\$134,878	\$302,105	\$302,077	\$254,752	-15.7%

FY 2022 Goals

ORGANIZATIONAL EXCELLENCE

- Purchase Agenda Management Software to help with workflow, agenda publication, packet production and minutes.
- Implement Records Management Procedures city wide.
- Produce a Request for Qualifications (RFQ) and Request for Proposal (RFP) Procedure Manual.

Finance - Administration

WHY?

To ensure financial accountability so that fiscal trust is established.

Finance Services



Expenditures Summary

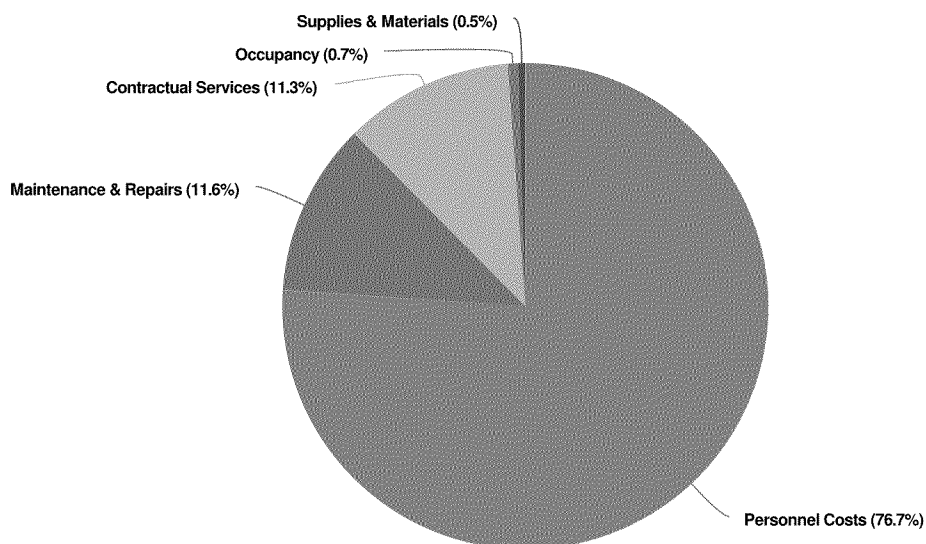
\$496,659 **\$24,399**
(5.17% vs. prior year)

Significant Base Budget Changes for FY 2022

The department has requested the addition of a more robust reporting platform for budgeting, forecasting and reporting. The increase in the maintenance & repair line item is an increased annual fee of \$21,000 to subscribe to ClearGov. This subscription will bring efficiency to the department and clear transparency to our internal and external customers.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$320,506	\$374,368	\$360,794	\$380,957	1.8%
Supplies & Materials	\$2,285	\$2,950	\$2,751	\$2,450	-16.9%
Maintenance & Repairs	\$28,152	\$36,775	\$30,500	\$57,795	57.2%
Occupancy	\$3,551	\$3,412	\$3,300	\$3,412	0%
Contractual Services	\$52,884	\$57,300	\$54,520	\$56,300	-1.7%
Other Charges	-\$5,783	-\$2,545	-\$5,255	-\$4,255	67.2%
Total Expense Objects:	\$401,595	\$472,260	\$446,610	\$496,659	5.2%

FY2022 Goals

FISCAL RESPONSIBILITY

- Continue to receive an unmodified audit opinion and the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association for the Comprehensive Annual Financial Report.
- Upgrade Finance System from Incode V9 to V10 allowing improved ability to report across years and improved data exporting, overall improved functionality.
- Replace existing budget software with a tool that provides operational, personnel, CIP, forecasting functionality, thereby eliminating double data entry.

COMMUNICATION

- Apply for and receive the Government Finance Officers Association award for Distinguished Budget Presentation for the FY 2022 budget. This award requires the budget document to be of the highest quality and reflect excellent financial transparency to our citizens.

Finance - Utility Customer Service

WHY?

To administer accurate and timely billing, while providing exemplary customer service and education of utilities to the City of Bastrop utility customers.

Services



Expenditures Summary

\$1,047,125 **\$100,620**
(10.63% vs. prior year)

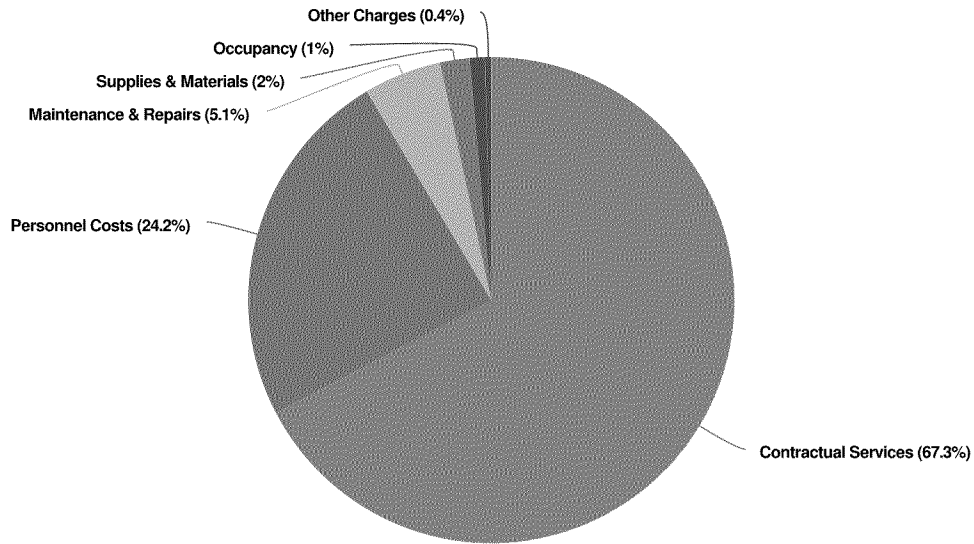
Significant Base Budget changes for FY 2022

The personnel costs reflect recommended increases that came from the compensation study received during FY 2021. The postage and printing of bills had to be increased for FY 2022. We had reduced both of these budgeted line items in FY 2021, hoping that staff could direct more customers to paperless billing. This is still a goal of the department but not as many customers have transitioned requiring more funds for those line items.

This department also facilitates the third party solid waste contract. The Contractual Service category reflects a 5% increase in the residential garbage and recycling rates paid to Waste Connections. This is offset by a revenue increase of 5%.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$235,632	\$237,999	\$239,289	\$253,215	6.4%
Supplies & Materials	\$22,444	\$16,350	\$18,700	\$20,500	25.4%
Maintenance & Repairs	\$30,900	\$49,900	\$44,000	\$53,775	7.8%
Occupancy	\$10,834	\$9,750	\$10,400	\$10,800	10.8%
Contractual Services	\$607,126	\$629,305	\$609,350	\$704,585	12%
Other Charges	\$1,836	\$3,200	\$3,500	\$4,250	32.8%
Total Expense Objects:	\$908,772	\$946,504	\$925,239	\$1,047,125	10.6%

FY2022 Goals

FISCAL RESPONSIBILITY

- Reduce costs by continuing migrating customers to the customer portal.

COMMUNICATION

- Utilize the customer portal to educate customers on utility facts.

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

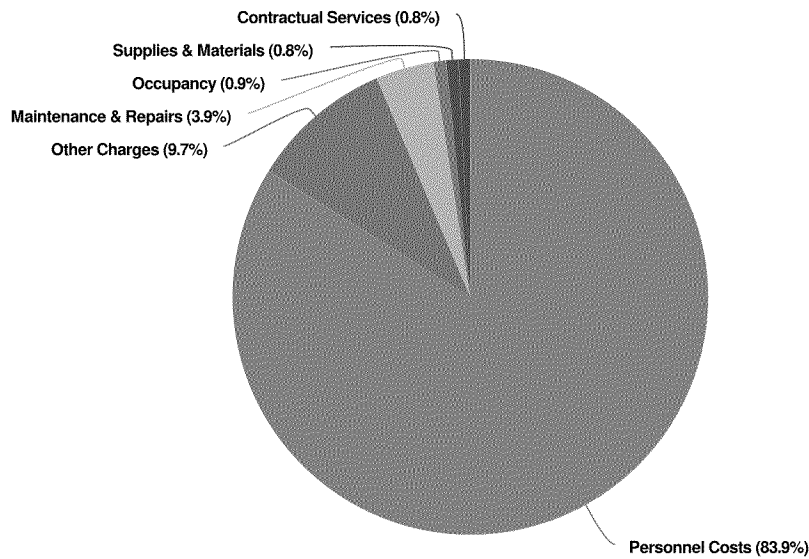
\$255,282 **\$9,999**
(4.08% vs. prior year)

Significant Base Budget Changes for FY 2022

The only major change was in personnel costs, and this was an increase in hours for the Human Resource Generalist position by 5 hours a week.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$185,236	\$205,699	\$200,555	\$214,112	4.1%
Supplies & Materials	\$2,137	\$2,150	\$2,125	\$2,150	0%
Maintenance & Repairs	\$9,081	\$9,536	\$9,540	\$10,020	5.1%
Occupancy	\$2,053	\$2,268	\$2,100	\$2,200	-3%
Contractual Services	\$0	\$2,000	\$2,000	\$2,000	0%
Other Charges	\$15,614	\$23,630	\$17,840	\$24,800	5%
Total Expense Objects:	\$214,121	\$245,283	\$234,160	\$255,282	4.1%

FY2022 Goals

COMMUNICATION

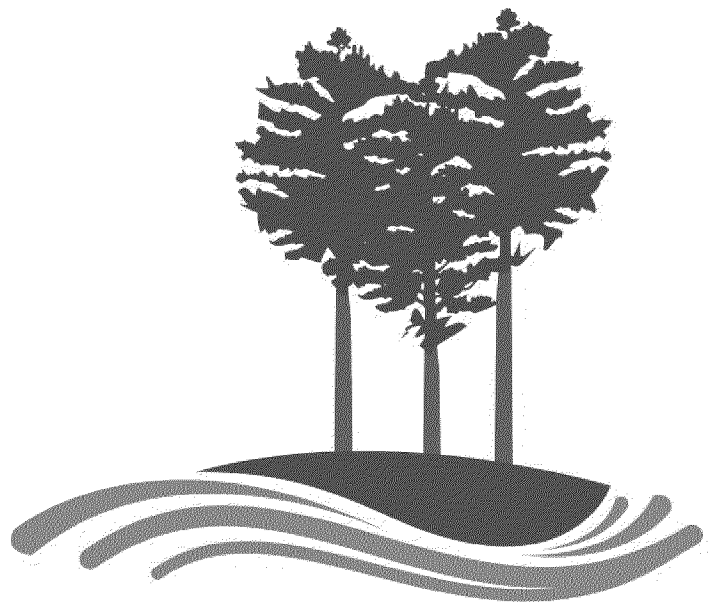
- Update Human Resources website and increase and be bold with social media.

ORGANIZATIONAL EXCELLENCE

- Continue scanning all HR documents into Laser fiche, continue compliance training, enhance safety training for all personnel, maintain pay plan integrity, monitor and maintain personnel policies for compliance with local, state, and federal laws that govern municipal employment practices, and strive to be a cultural change agent within the organization.
- Review and improve the employee evaluation process to ensure the process is efficient, effective, and a value to both the employee and city.

UNIQUELY BASTROP

- Hire a full-time Recreation Manager to move the City of Bastrop Pilot Recreation Program to a non-pilot program and begin planning for the future of recreation.



BASTROPTX

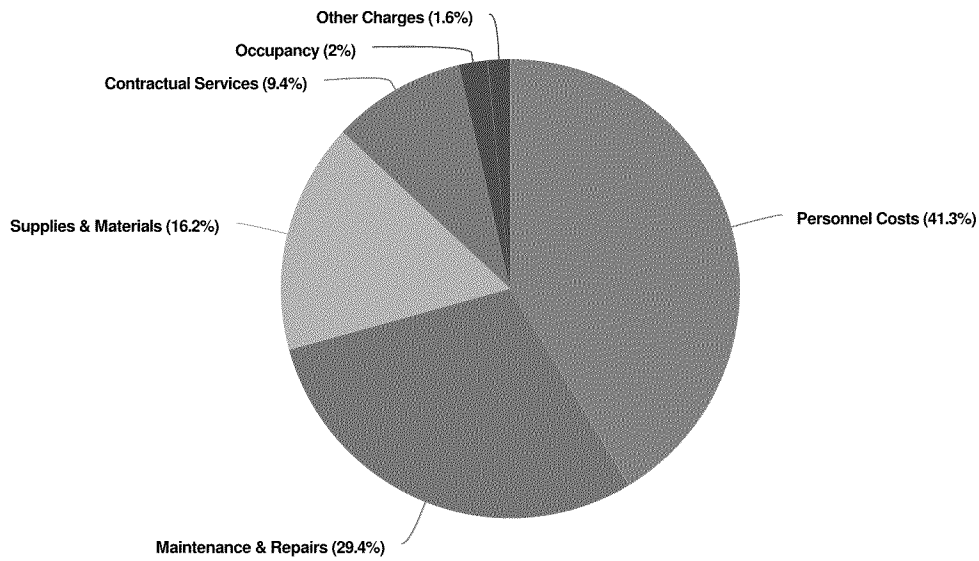
Heart of the Lost Pines

Est. 1832

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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$199,490	\$203,338	\$202,447	\$209,242	2.9%
Supplies & Materials	\$41,850	\$92,815	\$92,755	\$82,170	-11.5%
Maintenance & Repairs	\$148,715	\$139,340	\$139,300	\$148,710	6.7%
Occupancy	\$10,311	\$10,200	\$10,300	\$10,300	1%
Contractual Services	\$18,015	\$39,906	\$39,886	\$47,724	19.6%
Other Charges	\$1,537	\$6,500	\$6,075	\$8,000	23.1%
Total Expense Objects:	\$419,918	\$492,099	\$490,763	\$506,146	2.9%

FY2022 Goals

COMMUNICATION

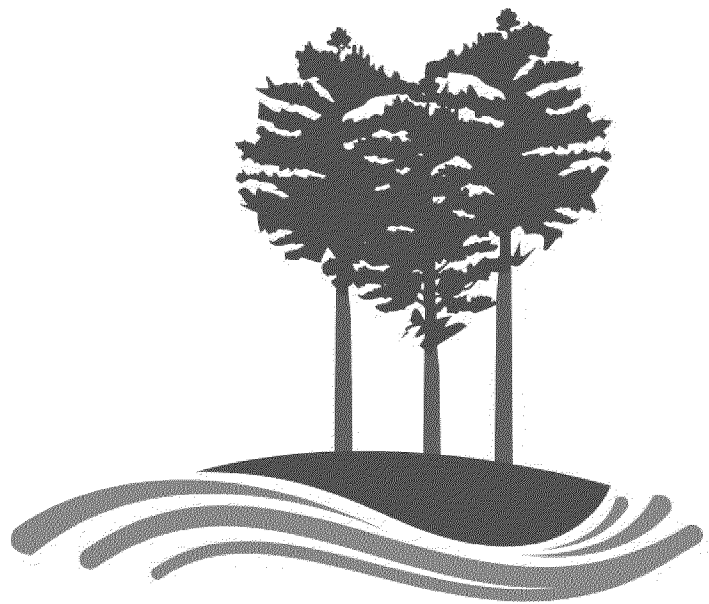
- Manage various interconnected local-area networks that form the City's wide-area network.
- Upgrade City network security, accessibility and wireless access hardware.

FISCAL RESPONSIBILITY

- Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.

ORGANIZATIONAL EXCELLENCE

- Ensure security, redundancy and availability requirements continue to be met and improved.
- Install and maintain IT equipment (such as workstations, printers, servers, and network / telecommunications hardware).
- Ensure security, redundancy and availability requirements continue to be met and improved.



BASTROPTX

Heart of the Lost Pines

Est. 1832

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Community Engagement

WHY?

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

Services



Expenditures Summary

\$919,433 **\$524,630**
(132.88% vs. prior year)

Significant Base Budget Changes for FY 2022

Communication

The personnel costs were changed with an increase in FTE's of 1.15. This includes a transfer of the digital media specialist from the library and the additional 15% of the public information manager that was being coded to the Hotel Occupancy Tax Fund. This takes this division to 3.48 FTE's.

This budget includes an increase in supplies for additional filming equipment. The increase in contracted services is for professional services to enhance the staff efforts for better communication, including website improvements for parks, police recruitment efforts, and photography and videographer services.

The "other" charges category is increased by additional advertising opportunities and increased travel and training.

Recreation

This personnel budget includes one position for the recreation manager.

Administration

This department was created out of what was the special events and Reservation department. The FTE's increased from one to three, including the transfer of the special events manager (formally Convention Center Director) from the "Hotel Occupancy Tax Fund"- convention center, and the customer service specialist from the city secretary's budget.

The "supplies and materials" category is increased for additional computer equipment that is needed for staff, and the additional forms that will be generated for promoting special events.

The "contractual service" category was formally where the YMCA contract would be budgeted. All recreation costs have been moved out into a separate division under community engagement to better track those costs.

The "other" charges category includes other recreation programming costs that have also been moved to the Recreation Division budget. This category now reflects community event funding, community support funding, and administrative support reimbursement from other funds for services provided (-\$336,859).

Community Event Funding \$202,000

Christmas Lighting	\$137,000
Patriotic Festival	\$30,000
Juneteenth	\$5,000
Homecoming	\$20,000
MLK Program	\$10,000

Community Support Funding

The chart below highlights the requests received for FY 2022 funding. The criteria used by staff to evaluate the applications was:

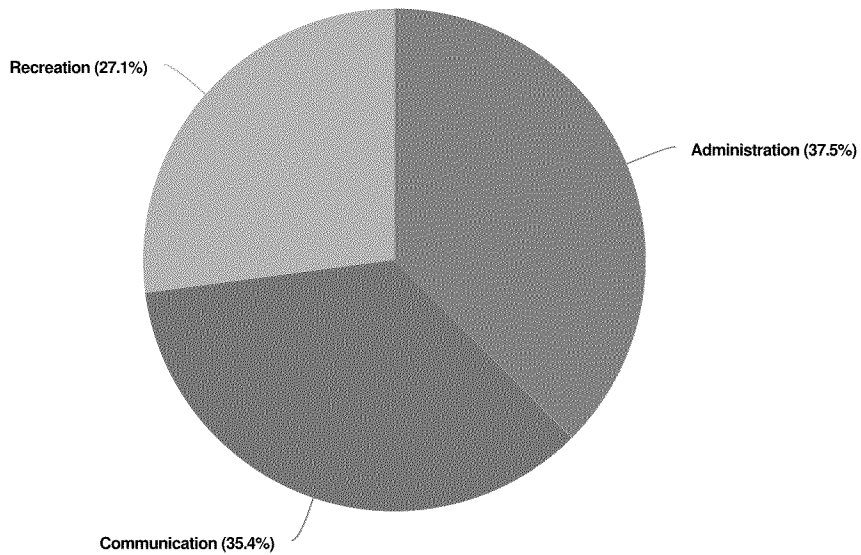
- Organization's relationship to the City's mission
- percentage of total operating funds
- details pertaining to funding request
- # of city residents served

Community Support Requests

CITY OF BASTROP				
COMMUNITY SUPPORT FUNDING REQUESTS FY2021-2022				
Organization	FY19-20 APPROVED FUNDING	FY20-21 APPROVED FUNDING	FY21-22 REQUESTED FUNDING	FY21-22 PROPOSED FUNDING
Austin Habitat for Humanity, Inc.	\$ 10,000	\$ 12,000	\$ 15,000	\$ 12,000
Bastrop County Child Welfare Board	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Bastrop County Emergency Food Pantry (incl NIBBLES prog.)	\$ 33,658	\$ 33,658	\$ 33,685	\$ 33,685
Bastrop County First Responders	\$ 14,787	\$ 15,841	\$ 17,277	\$ 17,277
Bastrop County Long Term Recovery Team	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Bastrop County Women's Shelter, Inc. - Family Crisis Center	\$ 9,200	\$ 10,000	\$ 12,000	\$ 9,500
Bastrop Pregnancy Resource Center	\$ 7,500	\$ 8,000	\$ 19,493	\$ 7,500
Children's Advocacy Center of Bastrop County	\$ 6,400	\$ 7,000	\$ 14,000	\$ 8,000
Combined Community Action, Inc.	\$ 6,400	\$ 7,000	\$ 8,000	\$ 8,000
Court Appointed Special Advocate of Bastrop County (CASA)	\$ 6,400	\$ 7,000	\$ 7,000	\$ 8,000
Feed The Need	\$ 6,500	\$ 7,000	\$ 34,474	\$ 8,000
In the Streets-Hands Up High Ministry	\$ 6,200	\$ -	\$ 15,000	\$ 8,000
Pines and Prairies Land Trust	\$ -	\$ -	\$ 24,153	\$ -
Literacy Volunteers of Bastrop	\$ 10,000	\$ -	\$ -	\$ -
TOTAL	\$ 129,045	\$ 119,499	\$ 187,929	\$ 131,962

Expenditures by Division

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures						
Community Services						
Community Engagement						
Recreation						
Personnel Costs		\$0	\$0	\$0	\$110,000	N/A
Supplies & Materials		\$0	\$0	\$0	\$23,300	N/A
Occupancy		\$0	\$0	\$0	\$1,700	N/A
Contractual Services		\$0	\$0	\$0	\$105,500	N/A
Other Charges		\$0	\$0	\$0	\$8,500	N/A
Total Recreation:		\$0	\$0	\$0	\$249,000	N/A
Communication						
Personnel Costs		\$0	\$168,553	\$167,701	\$270,091	60.2%
Supplies & Materials		\$0	\$5,000	\$4,522	\$11,100	122%
Maintenance & Repairs		\$0	\$9,500	\$9,500	\$9,500	0%
Occupancy		\$0	\$6,350	\$6,350	\$6,350	0%
Contractual Services		\$0	\$6,750	\$5,000	\$18,000	166.7%
Other Charges		\$0	\$6,100	\$3,900	\$10,350	69.7%
Total Communication:		\$0	\$202,253	\$196,973	\$325,391	60.9%
Administration						
Personnel Costs		\$0	\$62,250	\$77,691	\$302,074	385.3%

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Supplies & Materials		\$0	\$3,300	\$3,300	\$9,600	190.9%
Occupancy		\$0	\$1,000	\$0	\$900	-10%
Contractual Services		\$0	\$107,000	\$83,000	\$12,500	-88.3%
Other Charges		\$0	\$19,000	\$16,650	\$19,968	5.1%
Total Administration:		\$0	\$192,550	\$180,641	\$345,042	79.2%
Total Community Engagement:		\$0	\$394,803	\$377,614	\$919,433	132.9%
Total Community Services:		\$0	\$394,803	\$377,614	\$919,433	132.9%
Total Expenditures:		\$0	\$394,803	\$377,614	\$919,433	132.9%

FY2022 Goals

COMMUNITY SAFETY

- Create a year-round Warn Central Texas campaign to build the communication platform for both emergency and non-emergency use.

UNIQUELY BASTROP

- Update the Parks Master Plan to shape the future decisions around Recreation and Parks.
- Create an improved experience by reviewing the Special Events Ordinance, improving event process efficiencies, drafting Special Event Planning and Implementation Guide for users.
- Host the Bastrop County Martin Luther King, Jr. Committee's 2022 event at the Bastrop Convention Center.
- Pursue development of a Hotel adjacent to the Convention Center.

ORGANIZATIONAL EXCELLENCE

- Implement brand guide and disperse throughout the organization to ensure city-wide compliance through education.

COMMUNICATION

- Design Resident Guide to be a resource to both new and settled users of city services.

Police Department

WHY?

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

Services



Expenditures Summary

\$3,688,528 **\$281,972**
(8.28% vs. prior year)

Significant Base Budget Changes for FY 2022

The personnel costs in all divisions have increased by overall compensation adjustments city wide to include 2.5% step increase, 7.8% increase in health benefits, and change in longevity from \$3 to \$5 monthly. The fuel account for all divisions have increased based on the Consumer Price Index projections.

ADMINISTRATION

This budget includes an increase in FTE's by adding a Lieutenant to the department. This administrative position will supervise the Records Division, participate in grant administration, be in charge of professional standards investigation, complaint investigation, training standards, Texas Best Practices, security and overtime management, and special events planning.

Contractual service was increased by \$38k, and an increase in the dispatch contract with the county.

The other category is an increase to the training budget.

CODE ENFORCEMENT/ANIMAL CONTROL

The "contractual service" category has been increased to allow for additional costs associated with code enforcement clean up projects and chicken control efforts.

CID

The department's case load has increased significantly and requires more manpower to keep up with all the open cases. This budget includes two internal transfers, one from the Administrative Division and a sergeant from the Patrol Division. There is also one new FTE added for FY 2022. That takes this department from 3.0 FTE's to 6.0 FTE's.

All other categories are being increased in relation to the increase in personnel.

PATROL

The personnel costs have decreased year-over-year with the transfer of a Sergeant to the CID division. There was an increase in differential pay for those staff working the night shift. This was one of the recommendations that came out of the compensation study.

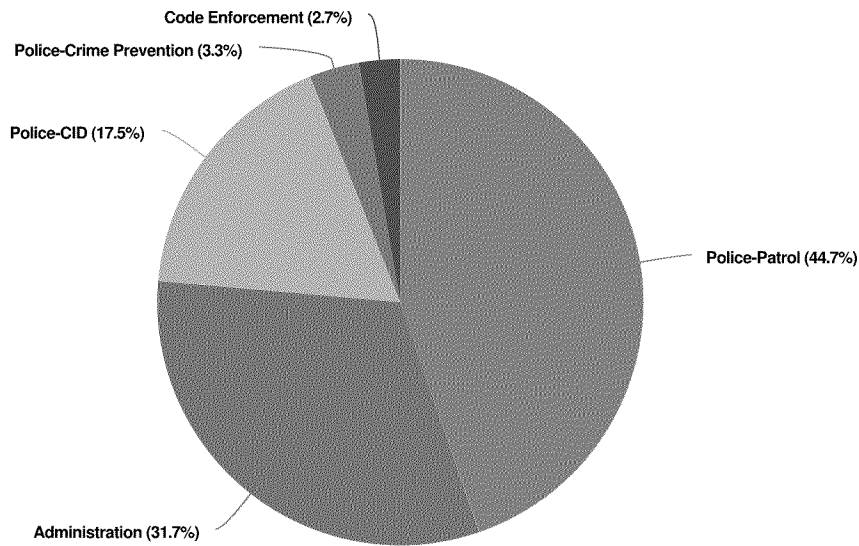
Supplies for ammunition were increased due to additional training requirements. Other charges category includes increased travel and training and a fee for the FY 2022 Independence Racial Profiling Audit.

CRIME PREVENTION

No other notable changes.

Expenditures by Function

Budgeted Expenditures by Function

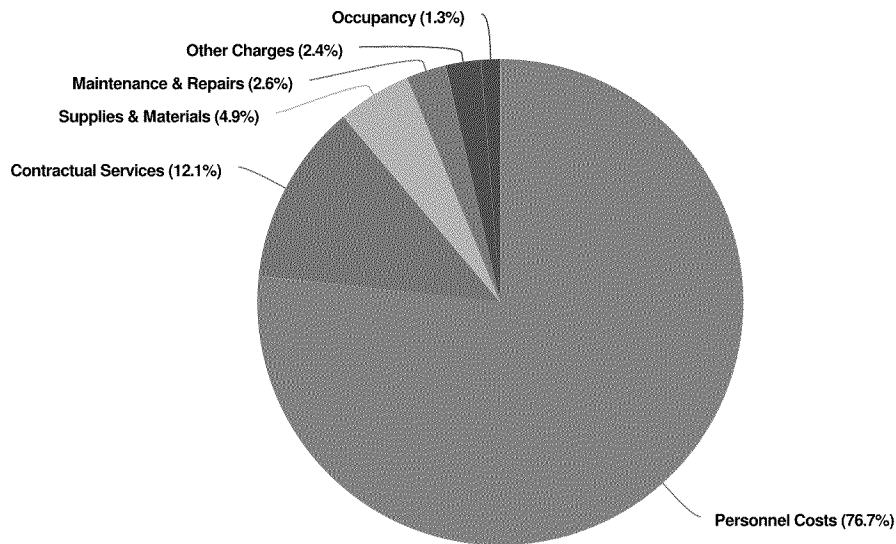


Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Expenditures						
Public Safety						
Police						
Administration						
Personnel Costs		\$523,442	\$555,066	\$590,349	12.8%	
Supplies & Materials		\$31,567	\$28,523	\$35,931	13.8%	
Maintenance & Repairs		\$44,543	\$41,352	\$46,106	3.5%	
Occupancy		\$46,622	\$41,914	\$46,622	0%	
Contractual Services		\$378,551	\$381,951	\$417,179	10.2%	
Other Charges		\$25,910	\$15,390	\$32,260	24.5%	
Total Administration:		\$1,050,635	\$1,064,196	\$1,168,447	11.2%	
Code Enforcement						
Personnel Costs		\$62,204	\$63,809	\$64,983	4.5%	
Supplies & Materials		\$3,875	\$1,820	\$3,975	2.6%	
Maintenance & Repairs		\$4,102	\$3,051	\$4,502	9.8%	
Contractual Services		\$5,225	\$3,500	\$10,615	103.2%	
Other Charges		\$19,800	\$18,550	\$17,135	-13.5%	
Total Code Enforcement:		\$95,206	\$90,730	\$101,210	6.3%	
Police-CID						
Personnel Costs		\$281,515	\$286,310	\$602,004	113.8%	

Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Supplies & Materials		\$3,550	\$2,850	\$20,787	485.5%	
Maintenance & Repairs		\$5,914	\$2,180	\$8,622	45.8%	
Contractual Services		\$3,000	\$2,400	\$3,500	16.7%	
Other Charges		\$6,796	\$7,490	\$12,120	78.3%	
Total Police-CID:		\$300,775	\$301,230	\$647,033	115.1%	
Police-Patrol						
Personnel Costs		\$1,581,325	\$1,378,726	\$1,461,562	-7.6%	
Supplies & Materials		\$103,275	\$88,151	\$114,372	10.7%	
Maintenance & Repairs		\$30,330	\$45,000	\$37,240	22.8%	
Contractual Services		\$15,000	\$13,500	\$15,000	0%	
Other Charges		\$13,720	\$13,720	\$21,761	58.6%	
Total Police-Patrol:		\$1,743,650	\$1,539,097	\$1,649,935	-5.4%	
Police-Crime Prevention						
Personnel Costs		\$104,824	\$100,955	\$110,392	5.3%	
Supplies & Materials		\$3,650	\$2,050	\$5,195	42.3%	
Maintenance & Repairs		\$3,144	\$2,399	\$1,108	-64.8%	
Contractual Services		\$1,338	\$0	\$1,338	0%	
Other Charges		\$2,650	\$300	\$3,870	46%	
Total Police-Crime Prevention:		\$115,606	\$105,704	\$121,903	5.4%	
Total Police:		\$3,305,872	\$3,100,957	\$3,688,528	11.6%	
Emergency Management						
Supplies & Materials		\$77,411	\$65,656	\$0	-100%	
Maintenance & Repairs		\$3,200	\$0	\$0	-100%	
Occupancy		\$9,070	\$7,540	\$0	-100%	
Contractual Services		\$7,253	\$7,619	\$0	-100%	
Other Charges		\$3,750	\$0	\$0	-100%	
Capital Outlay		\$0	\$13,124	\$0	0%	
Total Emergency Management		\$100,684	\$93,939	\$0	-100%	
Total Public Safety:		\$3,406,556	\$3,194,896	\$3,688,528	8.3%	
Total Expenditures:		\$3,406,556	\$3,194,896	\$3,688,528	8.3%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$2,448,647	\$2,553,310	\$2,384,866	\$2,829,290	10.8%
Supplies & Materials	\$187,118	\$223,328	\$189,050	\$180,260	-19.3%
Maintenance & Repairs	\$109,123	\$91,233	\$93,982	\$97,578	7%
Occupancy	\$53,746	\$55,692	\$49,454	\$46,622	-16.3%
Contractual Services	\$404,777	\$410,367	\$408,970	\$447,632	9.1%
Other Charges	\$57,972	\$72,626	\$55,450	\$87,146	20%
Capital Outlay	\$0	\$0	\$13,124	\$0	0%
Total Expense Objects:	\$3,261,383	\$3,406,556	\$3,194,896	\$3,688,528	8.3%

FY2022 Goals

COMMUNITY SAFETY

- Hire a Lieutenant position over administration who will provide supervision of records division, grants, overtime management, best practices, audits, professional standards investigations, and special events planning.
- Hire a Criminal Investigator to proactively investigate, timely prepare cases for the District Attorney, properly investigate crimes, and positively impact clearance rates.

COMMUNICATION

- Apply for and receive the Government Finance Officers Association award for Distinguished Budget Presentation for the FY 2022 budget. This award requires the budget document to be of the highest quality and reflect excellent financial transparency to our citizens.

FISCAL RESPONSIBILITY

- Continue to receive an unmodified audit opinion and the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association for the Comprehensive Annual Financial Report.

Fire Department

WHY?

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

Services



Expenditures Summary

\$1,209,008 **\$192,132**
(18.89% vs. prior year)

Significant Base Budget Changes for FY 2022

The personnel costs in all divisions have increased by overall compensation adjustments city-wide to include 2.5% step increase, 7.8% increase in health benefits, and a change in longevity from \$3 to \$5 monthly, certification pay for qualified firefighters, which were all recommendations from the compensation study received in FY 2021. The fuel account for all divisions has increased based on the Consumer Price Index projections.

ADMINISTRATION

The supplies category is up due to some small equipment replacements needed. The other category is increased for additional membership dues.

OPERATIONAL

This budget includes an additional full-time Firefighter for the day shift, as well as benefits, supplies and equipment that go with that position.

The contractual service includes the cost of a medical director expense. The current arrangement is a memorandum of understanding with the county. Having our own contract will ensure ongoing compliance with conducting review on calls, in-house training, and periodic testing of personnel.

VOLUNTEER

No significant changes.

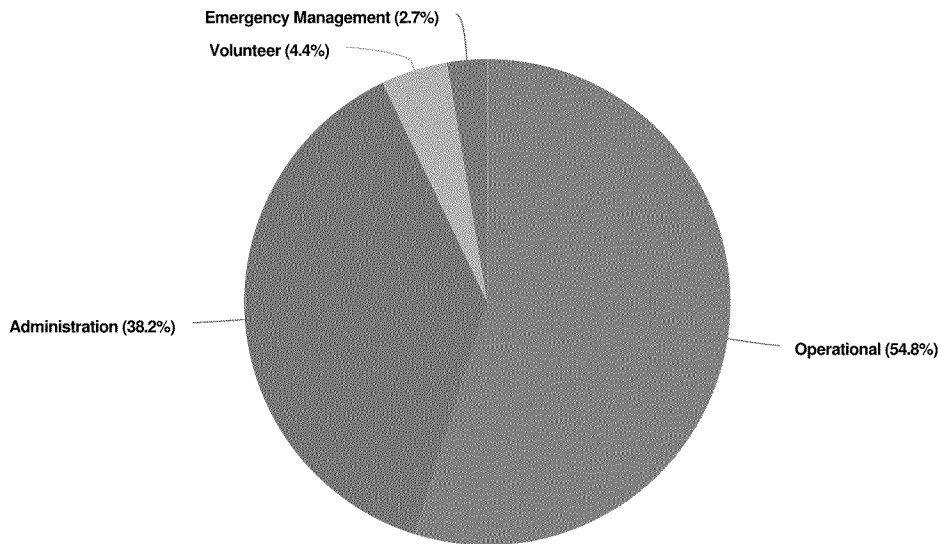
EMERGENCY MANAGEMENT

This division previously resided in the Police Department budget but is better suited in the Fire Department as the fire chief is the emergency management coordinator for the city.

No significant changes were made to the budget.

Expenditures by Function

Budgeted Expenditures by Function

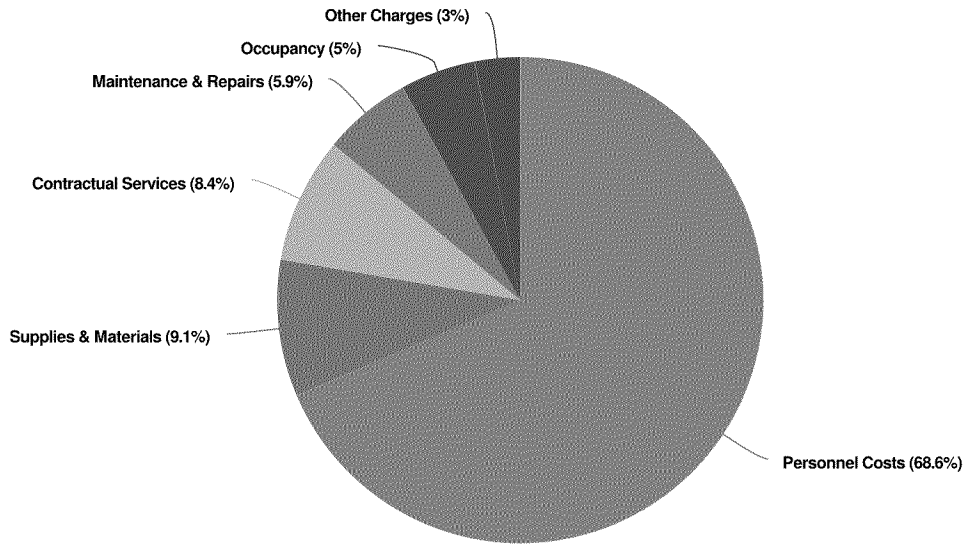


Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Expenditures						
Public Safety						
Fire						
Administration						
Personnel Costs		\$254,994	\$258,082	\$269,863	5.8%	
Supplies & Materials		\$26,890	\$28,290	\$32,990	22.7%	
Maintenance & Repairs		\$10,414	\$15,814	\$10,814	3.8%	
Occupancy		\$51,510	\$50,500	\$53,010	2.9%	
Contractual Services		\$73,993	\$74,443	\$74,443	0.6%	
Other Charges		\$16,315	\$17,025	\$20,235	24%	
Total Administration:		\$434,116	\$444,154	\$461,355	6.3%	
Operational						
Personnel Costs		\$423,142	\$392,885	\$531,773	25.7%	
Supplies & Materials		\$37,035	\$36,335	\$47,835	29.2%	
Maintenance & Repairs		\$58,861	\$58,861	\$60,861	3.4%	
Contractual Services		\$950	\$1,500	\$15,710	1,553.7%	
Other Charges		\$9,930	\$6,250	\$6,250	-37.1%	
Total Operational:		\$529,918	\$495,831	\$662,429	25%	
Volunteer						
Personnel Costs		\$27,422	\$27,370	\$27,511	0.3%	

Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Supplies & Materials		\$15,570	\$15,570	\$15,570	0%	
Contractual Services		\$3,600	\$3,600	\$3,600	0%	
Other Charges		\$6,250	\$6,250	\$6,250	0%	
Total Volunteer:		\$52,842	\$52,790	\$52,931	0.2%	
Emergency Management						
Supplies & Materials				\$13,750	N/A	
Occupancy				\$7,540	N/A	
Contractual Services				\$7,253	N/A	
Other Charges				\$3,750	N/A	
Total Emergency Management:				\$32,293	N/A	
Total Fire:		\$1,016,876	\$992,775	\$1,209,008	18.9%	
Total Public Safety:		\$1,016,876	\$992,775	\$1,209,008	18.9%	
Total Expenditures:		\$1,016,876	\$992,775	\$1,209,008	18.9%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$522,886	\$705,558	\$678,337	\$829,147	17.5%
Supplies & Materials	\$51,329	\$79,495	\$80,195	\$110,145	38.6%
Maintenance & Repairs	\$75,840	\$69,275	\$74,675	\$71,675	3.5%
Occupancy	\$46,024	\$51,510	\$50,500	\$60,550	17.5%
Contractual Services	\$72,928	\$78,543	\$79,543	\$101,006	28.6%
Other Charges	\$26,528	\$32,495	\$29,525	\$36,485	12.3%
Capital Outlay	\$18,461	\$0	\$0	\$0	0%
Total Expense Objects:	\$813,996	\$1,016,876	\$992,775	\$1,209,008	18.9%

FY 2022 Goals

ORGANIZATIONAL EXCELLENCE

- Add an additional full-time firefighter for the day shift to reduce the times the Fire Chief has to ride on calls, allowing him to focus more on administrative duties and inspections of current structures.
- Ensure all employees in emergency management roles have completed all necessary training.

COMMUNITY SAFETY

- Manage all scenes to ensure the safety of all citizens and fire personnel.

Municipal Court

WHY?

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

Services



Expenditures Summary

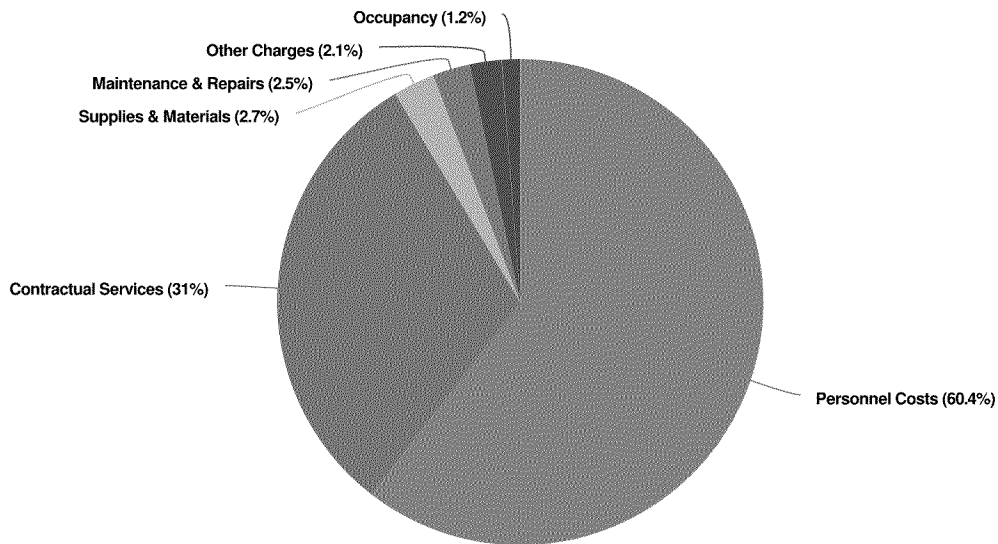
\$361,817 **\$16,115**
(4.66% vs. prior year)

Significant Base Budget Changes for FY 2022

Personnel costs are up, due to the implementation of the compensation study recommendations for several positions within this department. The department is requesting to replace some small office equipment, which is the increase in supplies. The legal services have been increased to account for additional trials this year due to the delay that was caused by COVID in FY 2021.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$193,136	\$210,051	\$192,507	\$218,617	4.1%
Supplies & Materials	\$7,619	\$7,900	\$7,400	\$9,900	25.3%
Maintenance & Repairs	\$9,890	\$8,300	\$8,100	\$9,000	8.4%
Occupancy	\$4,313	\$4,400	\$4,200	\$4,400	0%
Contractual Services	\$92,714	\$107,200	\$98,223	\$112,150	4.6%
Other Charges	\$4,521	\$7,850	\$4,350	\$7,750	-1.3%
Total Expense Objects:	\$312,193	\$345,701	\$314,780	\$361,817	4.7%

FY 2022 Goals

ORGANIZATIONAL EXCELLENCE

- Monitor open docket report and reduce open cases by 10%

Planning

WHY?

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

Services



Expenditures Summary

\$1,183,664 **\$71,737**
(6.45% vs. prior year)

Significant Base Budget Changes for FY 2022

PLANNING

In personnel costs, the director of planning was removed (budgeted at .5 in FY 2021), and a full-time administrative assistant was added. This was a reduction in total budget for this category year-over-year. All other categories are showing a reduction in the budget amount being requested except professional services. This account has been increased to allow for third-party services to augment planning staff for plan review and GIS services.

BUILDING INSPECTION

In personnel costs, the building inspector position was eliminated and these costs were moved down into the contractual category. The City is using a third party to facilitate these inspections. A new position was created for code compliance officer, to better protect the citizens and businesses by enforcing the codes that protect health and safety, as well as maintain private property to provide for future sustainability of the city.

The increase in supplies was for replacement of some small office equipment. There was added training in the other category.

Expenditures by Function

Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Expenditures						
Development Services						
Building Inspection						
Personnel Costs		\$286,334	\$190,137	\$243,127	-15.1%	
Supplies & Materials		\$6,600	\$6,000	\$9,700	47%	
Maintenance & Repairs		\$3,000	\$600	\$1,430	-52.3%	
Occupancy		\$2,160	\$2,160	\$3,160	46.3%	
Contractual Services		\$251,500	\$360,900	\$364,382	44.9%	
Other Charges		\$9,750	\$3,995	\$10,200	4.6%	
Total Building Inspection:		\$559,344	\$563,792	\$631,999	13%	
Planning						
Personnel Costs		\$446,223	\$350,599	\$436,564	-2.2%	
Supplies & Materials		\$11,350	\$11,100	\$8,770	-22.7%	
Maintenance & Repairs		\$16,750	\$14,325	\$14,750	-11.9%	
Occupancy		\$5,960	\$5,936	\$5,480	-8.1%	
Contractual Services		\$27,700	\$34,000	\$44,101	59.2%	
Other Charges		\$44,600	\$40,500	\$42,000	-5.8%	
Capital Outlay		\$0	\$5,151	\$0	0%	
Total Planning:		\$552,583	\$461,611	\$551,665	-0.2%	
Total Development Services:		\$1,111,928	\$1,025,403	\$1,183,664	6.5%	
Total Expenditures:		\$1,111,928	\$1,025,403	\$1,183,664	6.5%	

FY 2022 Goals

COMMUNICATION

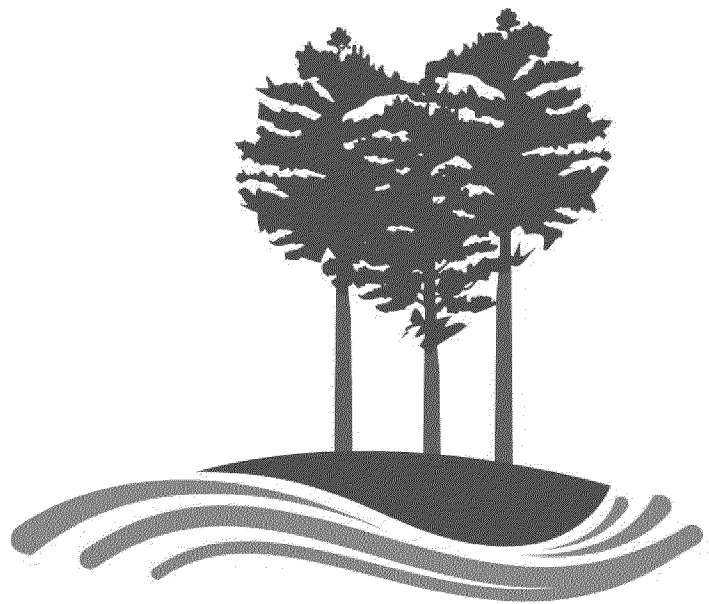
- Work with the community to help businesses come into compliance with the sign code through education and enforcement.

ORGANIZATIONAL EXCELLENCE

- Hire a Planning Administrative Assistant.
- MyGov end-user experience through data review, community education resources, information collection, and review of best practices.

COMMUNITY SAFETY

- Facilitate the issuance of Certificates of Occupancy for older commercial structures, especially downtown.



BASTROPTX

Heart of the Lost Pines

Est. 1832

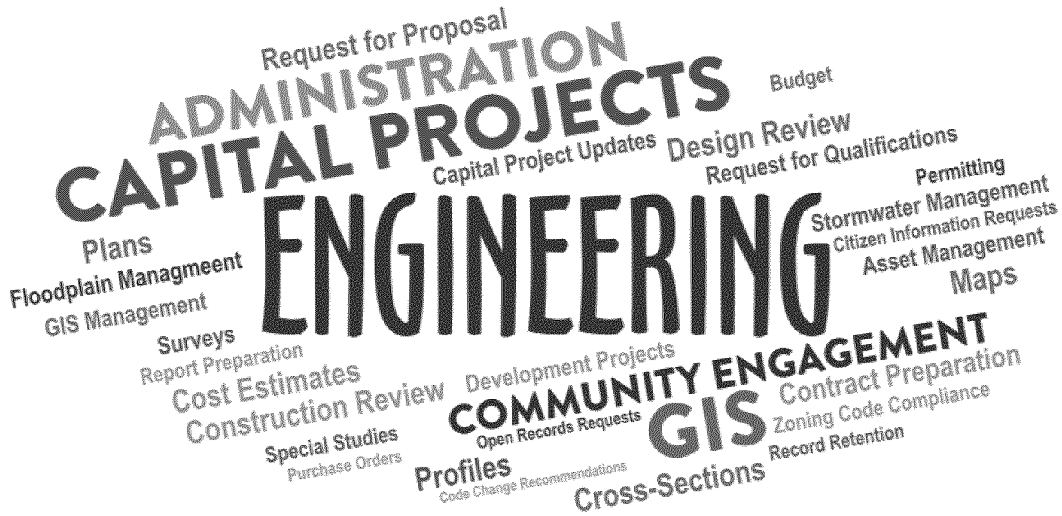
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Engineering and Project Management

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.

Services



Expenditures Summary

\$356,422 **\$281,222**
(373.97% vs. prior year)

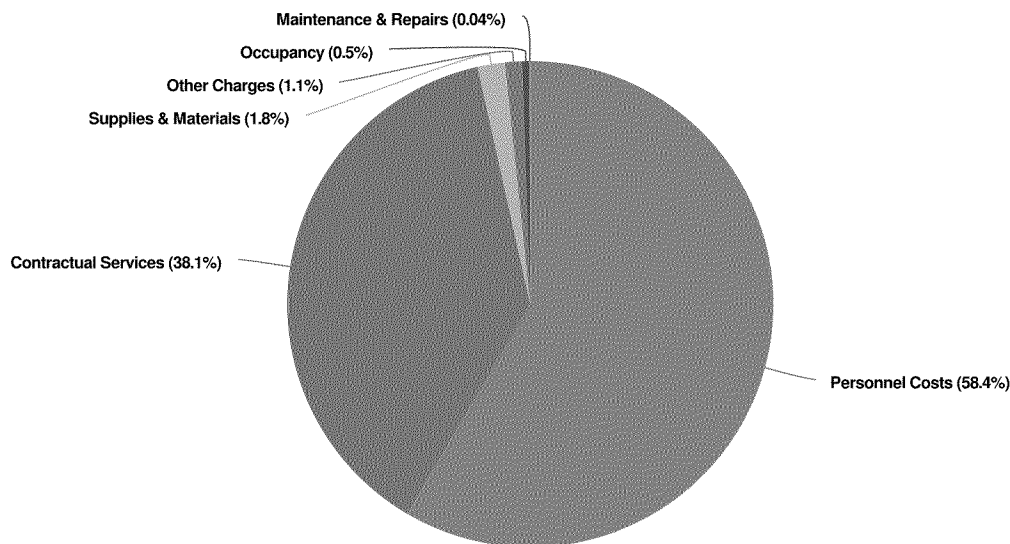
Significant Base Budget Changes for FY 2022

In mid-year of FY 2021, the savings from the director of planning was used to fund a city engineer position. This function had been outsourced to a third party prior to this. There is still professional fees associated with third party engineering to assist with plan review on an as-needed basis. The FY 2022 budget also reflects a transfer of the construction manager position from public works administration department to the Engineering department. So for FY 2022, this budget went from none to two FTE's.

There is replacements of small computer equipment under the supplies category. The cost of communication for this new staff is included under occupancy. Contractual services include the additional third party outsourcing required to keep up with the heightened development that is occurring right now in the city. The "other category includes additional travel and training costs for new staff positions.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$754	\$0	\$72,150	\$208,172	N/A
Supplies & Materials	\$1,341	\$200	\$310	\$6,400	3,100%
Maintenance & Repairs	\$5,008	\$0	\$5,008	\$150	N/A
Occupancy	\$1,627	\$0	\$1,300	\$1,800	N/A
Contractual Services	\$53,200	\$75,000	\$55,900	\$135,900	81.2%
Other Charges	\$2,012	\$0	\$2,015	\$4,000	N/A
Total Expense Objects:	\$63,942	\$75,200	\$136,683	\$356,422	374%

FY 2022 Goals

MANAGE GROWTH

- Update Drainage Master Plan to address local flood problem areas.

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

\$2,784,092 **\$155,481**
(5.91% vs. prior year)

Significant Base Budget Changes for FY 2022

The personnel costs have increased by overall compensation adjustments city wide to include 2.5% step increase, 7.8% increase in health benefits, and change in longevity from \$3 to \$5 monthly.

ADMINISTRATION

The personnel costs have been reduced by the transfer of the construction manager position to the Engineering Department.

The "supplies and materials" category are increased to allow the department to furnish the newly remodeled Public Works facility with lockers and additional supplies. There is also a need for additional safety equipment such as additional AED's and first aid supplies.

Contractual services reflect an increase in the vehicle replacement fee for additional vehicles and equipment purchased in FY 2021.

STREETS/DRAINAGE

The "supplies and materials" category are increased for additional hot-mix for ongoing street patching projects.

PARKS

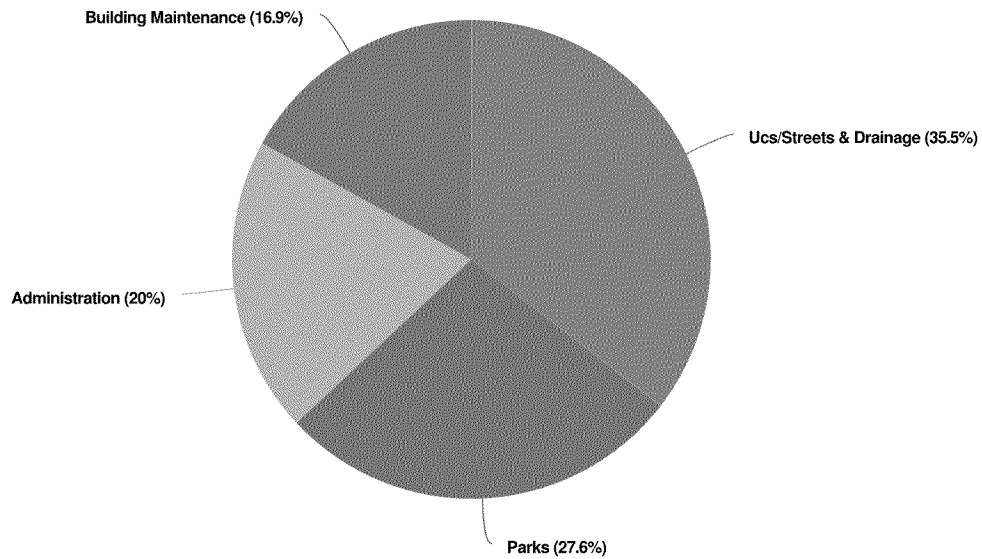
Contractual services reflect an increase in the vehicle replacement fee for additional vehicles and equipment purchased in FY 2021.

BUILDING MAINTENANCE

The personnel costs have been increased with the transfer of three facility staff positions previously budgeted out of the Convention Center budget in the Hotel Occupancy tax fund.

Expenditures by Division

Budgeted Expenditures by Division



Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Expenditures						
General Government						
Public Works						
Administration						
Personnel Costs		\$339,188	\$335,733	\$208,875	-38.4%	
Supplies & Materials		\$13,270	\$11,704	\$26,895	102.7%	
Maintenance & Repairs		\$0	\$80	\$150	N/A	
Occupancy		\$12,000	\$9,175	\$9,600	-20%	
Contractual Services		\$272,008	\$257,209	\$299,187	10%	
Other Charges		\$13,615	\$10,907	\$12,400	-8.9%	
Total Administration:		\$650,081	\$624,808	\$557,107	-14.3%	
Ucs/Streets & Drainage						
Personnel Costs		\$732,339	\$686,891	\$742,065	1.3%	
Supplies & Materials		\$92,630	\$91,774	\$118,500	27.9%	
Maintenance & Repairs		\$79,800	\$74,813	\$113,600	42.4%	
Contractual Services		\$13,475	\$8,000	\$10,000	-25.8%	
Other Charges		\$1,500	\$4,113	\$3,500	133.3%	
Total Ucs/Streets & Drainage:		\$919,744	\$865,591	\$987,665	7.4%	
Building Maintenance						

Name	Account ID	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Personnel Costs		\$207,610	\$201,070	\$379,902	83%	
Supplies & Materials		\$30,800	\$25,775	\$27,500	-10.7%	
Maintenance & Repairs		\$61,267	\$46,430	\$56,450	-7.9%	
Occupancy		\$600	\$500	\$600	0%	
Contractual Services		\$6,369	\$5,819	\$6,219	-2.4%	
Other Charges		\$1,300	\$250	\$800	-38.5%	
Capital Outlay		\$12,000	\$12,000	\$0	-100%	
Total Building Maintenance:		\$319,946	\$291,844	\$471,471	47.4%	
Total Public Works:		\$1,889,771	\$1,782,243	\$2,016,243	6.7%	
Total General Government:		\$1,889,771	\$1,782,243	\$2,016,243	6.7%	
Community Services						
Parks						
Personnel Costs		\$513,938	\$458,223	\$537,139	4.5%	
Supplies & Materials		\$36,650	\$37,845	\$36,300	-1%	
Maintenance & Repairs		\$89,365	\$60,168	\$83,350	-6.7%	
Occupancy		\$73,620	\$65,872	\$74,620	1.4%	
Contractual Services		\$19,517	\$16,017	\$32,090	64.4%	
Other Charges		\$5,750	\$3,200	\$4,350	-24.3%	
Total Parks:		\$738,840	\$641,325	\$767,849	3.9%	
Total Community Services:		\$738,840	\$641,325	\$767,849	3.9%	
Total Expenditures:		\$2,628,611	\$2,423,568	\$2,784,092	5.9%	

FY 2022 Goals

UNIQUELY BASTROP

- Resurface the surface of the Splash Pad at Fisherman's Park.
- Update the Pavement Condition Index to allow good decisions with accurate data for future maintenance efforts.

Library

WHY?

To provide services that enhance the lives of our citizens.

Services



Expenditures Summary

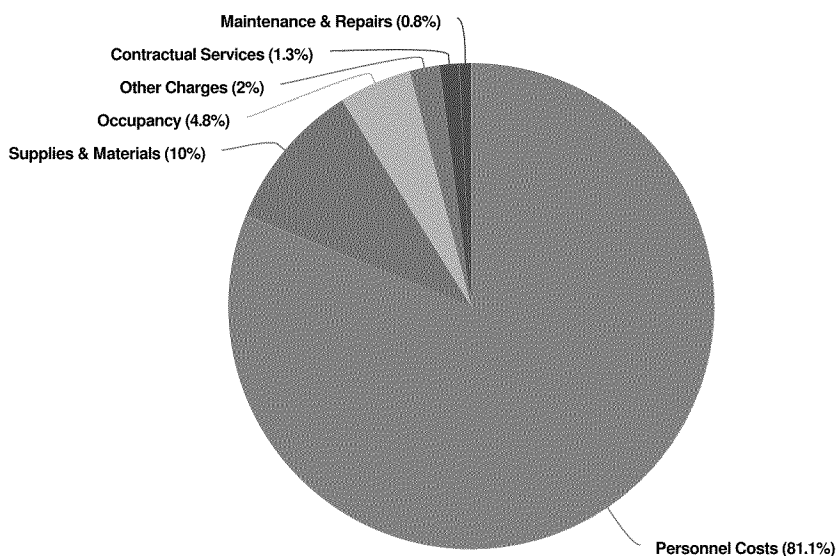
\$677,500 **-\$20,892**
(-2.99% vs. prior year)

Significant Base Budget Changes for FY 2022

The proposed budget is a reduction from the FY 2021 approved budget. This department reduced total FTE's by .375.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$579,381	\$551,827	\$457,598	\$549,285	-0.5%
Supplies & Materials	\$67,276	\$70,670	\$65,000	\$68,050	-3.7%
Maintenance & Repairs	\$3,687	\$5,880	\$3,430	\$5,280	-10.2%
Occupancy	\$27,162	\$29,000	\$26,580	\$32,420	11.8%
Contractual Services	\$11,573	\$23,140	\$8,150	\$9,000	-61.1%
Other Charges	\$11,655	\$17,875	\$13,535	\$13,465	-24.7%
Total Expense Objects:	\$700,734	\$698,392	\$574,293	\$677,500	-3%

FY 2022 Goals

UNIQUELY BASTROP

- Small updates to the Library to promote visual appeal and fictionality.

Water/Wastewater

WHY?

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

Department Description

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

Services



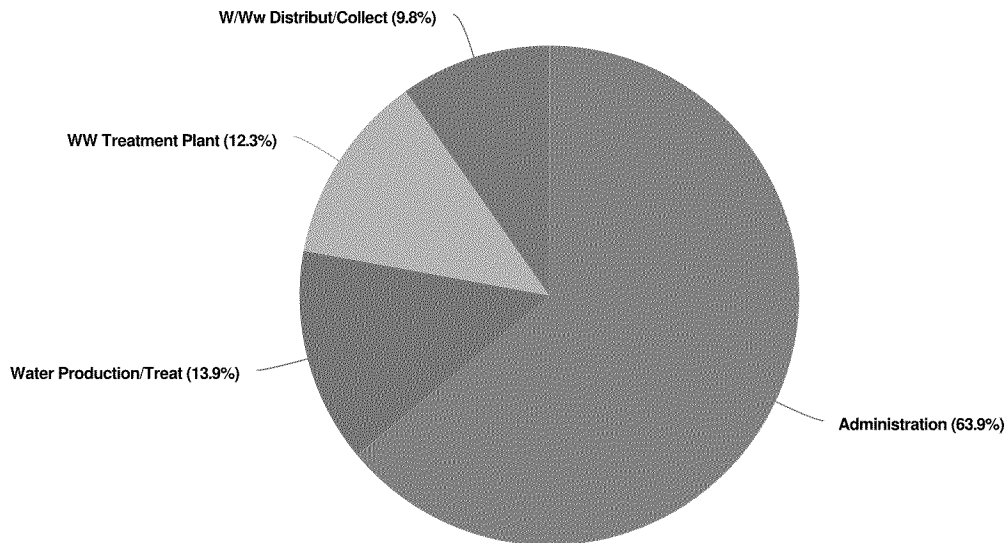
Expenditures Summary

\$7,442,749 **\$1,228,877**
(19.78% vs. prior year)

Expenditures by Function

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

W/WW Divisions



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures					
Water/Wastewater					
Administration					
Personnel Costs	\$263,383	\$165,452	\$173,369	\$298,707	80.5%
Supplies & Materials	\$13,518	\$28,700	\$19,717	\$29,700	3.5%
Maintenance & Repairs	\$11,046	\$33,658	\$23,400	\$7,780	-76.9%
Occupancy	\$12,067	\$16,000	\$13,900	\$14,500	-9.4%
Contractual Services	\$746,246	\$1,049,381	\$988,709	\$1,054,187	0.5%
Other Charges	\$419,052	\$33,470	\$25,376	\$30,470	-9%
Contingency	\$0	\$10,000	\$0	\$10,000	0%
Capital Outlay	\$5,524	\$0	\$0	\$0	0%
Debt Service	\$104,969	\$0	\$0	\$0	0%
Transfers Out	\$23,328,192	\$2,185,176	\$2,185,176	\$3,314,280	51.7%
Total Administration:	\$24,903,997	\$3,521,837	\$3,429,647	\$4,759,624	35.1%
W/Ww Distrib/Collect					
Personnel Costs	\$392,728	\$463,629	\$393,102	\$475,902	2.6%
Supplies & Materials	\$69,779	\$73,262	\$73,157	\$81,820	11.7%
Maintenance & Repairs	\$108,110	\$108,000	\$84,848	\$87,500	-19%
Occupancy	\$3,455	\$0	\$0	\$0	0%

WATER & WASTEWATER

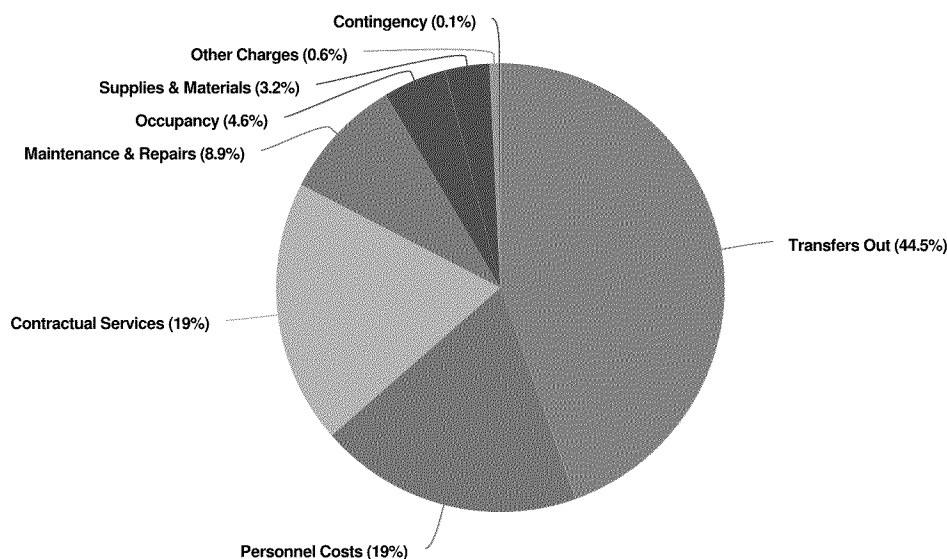
Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Contractual Services	\$62,310	\$77,181	\$84,482	\$76,801	-0.5%
Other Charges	\$1,063	\$4,500	\$2,765	\$4,500	0%
Capital Outlay	\$6,000	\$0	\$193,011	\$0	0%
Total W/Ww Distribut/Collect:	\$643,445	\$726,572	\$831,365	\$726,523	0%
Water Production/Treat					
Personnel Costs	\$228,167	\$297,889	\$295,122	\$326,391	9.6%
Supplies & Materials	\$77,144	\$83,750	\$84,200	\$87,350	4.3%
Maintenance & Repairs	\$138,306	\$280,800	\$268,450	\$280,800	0%
Occupancy	\$124,465	\$145,800	\$137,110	\$145,800	0%
Contractual Services	\$163,569	\$191,666	\$180,249	\$191,484	-0.1%
Other Charges	\$1,507	\$5,682	\$2,420	\$5,690	0.1%
Total Water Production/Treat:	\$733,158	\$1,005,587	\$967,551	\$1,037,515	3.2%
WW Treatment Plant					
Personnel Costs	\$212,272	\$291,232	\$257,857	\$315,873	8.5%
Supplies & Materials	\$32,309	\$40,260	\$36,269	\$40,000	-0.6%
Maintenance & Repairs	\$216,688	\$286,500	\$262,642	\$285,300	-0.4%
Occupancy	\$221,370	\$244,000	\$165,662	\$180,000	-26.2%
Contractual Services	\$64,864	\$92,204	\$89,174	\$92,234	0%
Other Charges	\$1,154	\$5,680	\$2,840	\$5,680	0%
Total WW Treatment Plant:	\$748,657	\$959,876	\$814,444	\$919,087	-4.2%
Total Water/Wastewater:	\$27,029,257	\$6,213,872	\$6,043,007	\$7,442,749	19.8%
Total Expenditures:	\$27,029,257	\$6,213,872	\$6,043,007	\$7,442,749	19.8%

Expenditures by Expense Type

Significant changes were made to the following two expense categories:

- Personnel costs include the addition of one FTE. The position of administrative assistant has been added to the Administrative Division. This position was needed to help the department keep up with work orders, reporting.....
- Transfer out is to the W/WW Debt Service Fund. This is the amount needed to meet the current debt obligations. This amount will continue to increase as we continue to issue bonds for the construction of the new WWTP#3 and the new water plant.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Proposed Budget	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$1,096,550	\$1,218,202	\$1,119,450	\$1,416,873	16.3%
Supplies & Materials	\$192,750	\$225,972	\$213,343	\$238,870	5.7%
Maintenance & Repairs	\$474,150	\$708,958	\$639,340	\$661,380	-6.7%
Occupancy	\$361,357	\$405,800	\$316,672	\$340,300	-16.1%
Contractual Services	\$1,036,989	\$1,410,432	\$1,342,614	\$1,414,706	0.3%
Other Charges	\$422,776	\$49,332	\$33,401	\$46,340	-6.1%
Contingency	\$0	\$10,000	\$0	\$10,000	0%
Capital Outlay	\$11,524	\$0	\$193,011	\$0	0%
Debt Service	\$104,969	\$0	\$0	\$0	0%
Transfers Out	\$23,328,192	\$2,185,176	\$2,185,176	\$3,314,280	51.7%
Total Expense Objects:	\$27,029,257	\$6,213,872	\$6,043,007	\$7,442,749	19.8%

Hotel Occupancy Tax

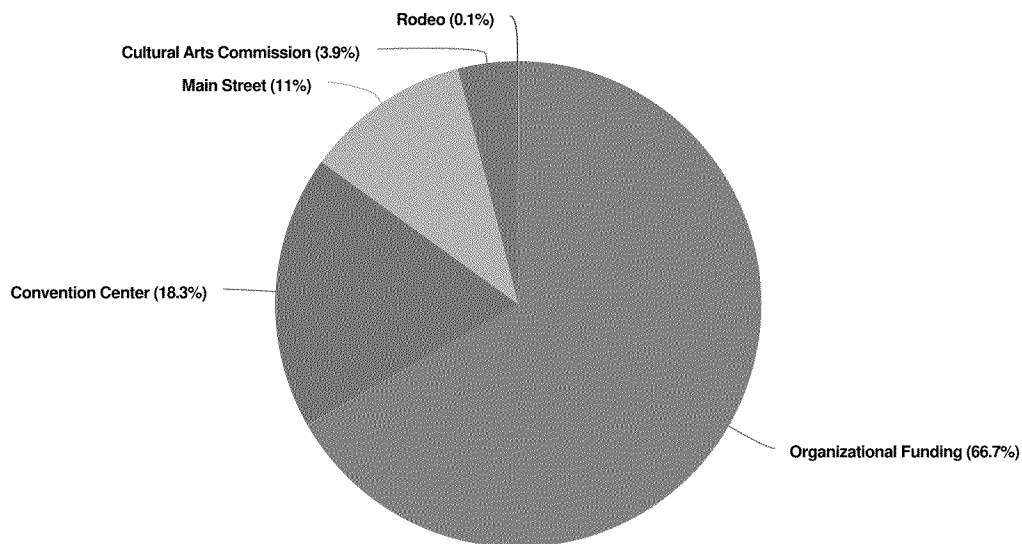
The Hotel Tax Fund is utilized primarily to account for the receipt and expenditures of funds received by the City from the assessment of hotel occupancy tax. This fund includes several departments; Convention Center, Main Street Program, Cultural Arts Commission, and the Rodeo Arena.

Expenditures Summary

\$2,780,873 **-\$14,138**
(-0.51% vs. prior year)

Expenditures by Function

Budgeted Expenditures by Function



ORGANIZATIONAL FUNDING

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.

Community Assets Funding

These organizations received the full amount of funding that was requested in FY 2020, despite the reduction in services due to COVID-19. The City Council asked each organization to review their budgets and to roll-over any funds underutilized in FY 2020 into FY 2021.

The FY 2022 proposed funding for each organization is:

Organization	FY 19-20 Approved Funding	FY 20-21 Approved Funding	FY 21-22 Requested Funding	FY 21-22 Proposed Funding
Bastrop County Historical Society Museum	\$109,752	\$85,968	\$126,905	\$126,905
Bastrop County Historical Society Visitor Center	\$59,372	\$40,529	\$68,338	\$68,338
Bastrop Opera House	\$126,000	\$66,175	\$118,806	\$118,806
Lost Pines Art Center	\$85,000	\$65,000	\$89,516	\$60,000
TOTALS	\$380,124	\$257,672	\$403,565	\$374,049

Visit Bastrop

Funding provided to 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 2022 payment was calculated per the contract at \$792,824 based on the projected Hotel Occupancy Tax revenue of \$1,981,350. This funding amount does include \$75,000 for special event funding.

Contractual Service

HOTEL OCCUPANCY TAX

The city contracts with Avenu Insights & Analytics to provide administrative support with collecting, auditing and discovery related to Hotel Tax. This is also where the administrative support paid to the General Fund is recorded.

Transfer Out

This transfer represents the outstanding debt secured by HOT funds to the Debt Service Fund.

CONVENTION CENTER

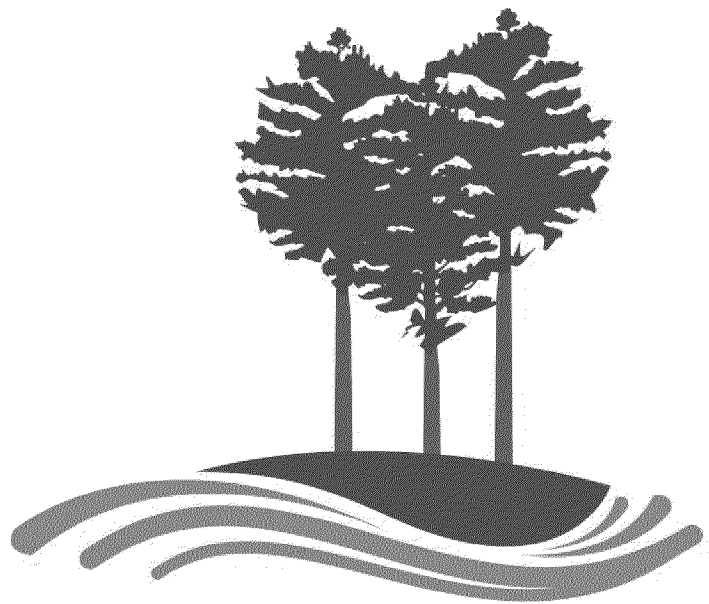
The most significant change in this budget is the removal of all personnel costs. All staff have been moved to the General Fund. The contractual service line includes \$87,663 in administrative support expenses paid to the General Fund for event and building support.

MAIN STREET PROGRAM

The most significant change in this budget is also the removal of all personnel costs. All staff have been moved to the General Fund. The contractual service line includes \$77,707 in administrative support expenses paid to the General Fund for event and program support. This budget also has additional promotional and professional service expenses.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures					
Hotel Tax Fund					
Organizational Funding					
Personnel Costs	\$0	\$15,668	\$15,667	\$0	-100%
Contractual Services	\$1,526,482	\$1,204,028	\$1,070,528	\$1,308,906	8.7%
Other Charges	\$5,789	\$15,000	\$0	\$0	-100%
Contingency	\$8,952	\$0	\$0	\$0	0%
Transfers Out	\$506,226	\$542,255	\$542,255	\$545,702	0.6%
Total Organizational Funding:	\$2,047,449	\$1,776,951	\$1,628,450	\$1,854,608	4.4%
Convention Center					
Personnel Costs	\$262,773	\$280,868	\$245,382	\$0	-100%
Supplies & Materials	\$18,765	\$52,750	\$37,250	\$55,250	4.7%
Maintenance & Repairs	\$39,533	\$42,650	\$38,050	\$45,450	6.6%
Occupancy	\$41,885	\$63,838	\$57,750	\$60,100	-5.9%
Contractual Services	\$126,507	\$139,613	\$127,113	\$309,748	121.9%
Other Charges	\$14,962	\$38,100	\$31,000	\$38,100	0%
Total Convention Center:	\$504,425	\$617,819	\$536,545	\$508,648	-17.7%
Main Street					
Personnel Costs	\$155,065	\$100,820	\$106,000	\$0	-100%
Supplies & Materials	\$8,823	\$18,900	\$11,135	\$40,950	116.7%
Occupancy	\$2,345	\$1,500	\$860	\$900	-40%
Contractual Services	\$13,357	\$13,590	\$11,500	\$112,457	727.5%
Other Charges	\$240,387	\$102,800	\$59,020	\$116,260	13.1%
Contingency	\$19,683	\$35,000	\$27,000	\$35,500	1.4%
Total Main Street:	\$439,660	\$272,610	\$215,515	\$306,067	12.3%
Total Conv. Ctr & Main Street:	\$944,085	\$890,428	\$752,060	\$814,715	-8.5%

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Estimated	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Cultural Arts Commission					
Maintenance & Repairs	\$4,150	\$5,000	\$5,000	\$5,000	0%
Contractual Services	\$27,273	\$47,232	\$296	\$31,150	-34%
Other Charges	\$3,495	\$22,500	\$7,500	\$22,500	0%
Contingency	\$0	\$50,000	\$0	\$50,000	0%
Total Cultural Arts Commission:	\$34,918	\$124,732	\$12,796	\$108,650	-12.9%
Rodeo					
Supplies & Materials	\$120	\$0	\$0	\$0	0%
Occupancy	\$3,265	\$2,900	\$2,900	\$2,900	0%
Total Rodeo:	\$3,385	\$2,900	\$2,900	\$2,900	0%
Total Hotel Tax Fund:	\$3,029,837	\$2,795,011	\$2,396,206	\$2,780,873	-0.5%
Total Expenditures:	\$3,029,837	\$2,795,011	\$2,396,206	\$2,780,873	-0.5%



BASTROPTX

Heart of the Lost Pines

Est. 1832

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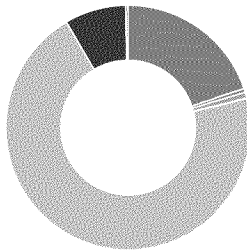
CAPITAL IMPROVEMENTS

FY 2022 Capital Budget

Total Capital Requested \$32,590,656

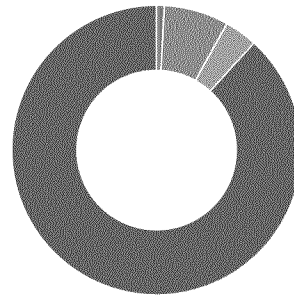
15 Capital Improvement Projects

Total Funding Requested by Department



● Public Works (20%)	\$6,466,561.00
● Community Services (1%)	\$164,000.00
● Bastrop Power & Light (1%)	\$258,250.00
● Cemetery (0%)	\$13,500.00
● Water CIF (70%)	\$22,949,400.00
● Wastewater CIF (8%)	\$2,638,945.00
● Development Services (0%)	\$100,000.00
TOTAL	\$32,590,656.00

Total Funding Requested by Source



● 4B (1%)	\$286,466.00
● Grant (7%)	\$2,350,995.00
● Fund Balance (4%)	\$1,194,250.00
● Bond (88%)	\$28,758,945.00
TOTAL	\$32,590,656.00

The large portion of the capital projects funded for FY 2022 relate to streets, water and wastewater. The City has been communicating for several years the need to construct a new wastewater treatment plant due to the aging of the current plant. The construction and funding of the new plant will continue into FY 2022. The new water plant is under design and will go to construction in FY 2022, requiring an additional bond sale by fiscal year-end. 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.

The Street Reconstruction Program is a new capital project and will be funded through a CO, Series 2022 that will be sold in spring of 2022.

Public Works Requests

Itemized Requests for 2022

Old Austin Hwy Rehabilitation	\$1,600,000
Full rehabilitation of Old Austin highway.	
Cemetery Improvements - Erosion Control, Street Improv & Sec. 9 Dev	\$13,500
The erosion control is for the hill located in the back of the cemetery. This cost will be added to the FY2022 budget. The street improvements are ongoing and will be budgeted as needed. The engineering and construction of roads to open section 9 will be budgeted across years so that the plots will be in place to sell when needed.	
Playground Equipment Replacement	\$50,000
Program to replace aging equipment.	
Parks and Recreation Master Plan/Sports Complex Feasibility Study	\$150,000
The Parks and Recreation Master Plan will encompass a comprehensive analysis of City's parks and recreation assets, as well as analyzing and providing recommendations to development, recreation, policies, and land acquisition and prioritize needs based on community short and long-term needs. Due to the growth and diversity the City of Bastrop has been experiencing, this is an important opportunity for the city to assess its unique opportunities. This study will include a Sports Complex Feasibility Study.	
Agnes Street Extension	\$2,246,561
This project includes extension of Agnes Street from Seton Hospital to the intersection of Agnes Street and Sterling Dr (this is considered a gap completion). This project will require land acquisition and includes design and construction. This project was awarded funding through Hazard Mitigation grant funding in FY 2021.	
Street Rehabilitation Program	\$2,000,000
The City of Bastrop performed a pavement condition index (PCI) study in FY2018, scoring all city streets from failed to excellent. This information was then used to create a multiyear street maintenance program to maintain and extend the useful life of the streets, which received a pavement index score from 80-100. Street maintenance is about preserving the surface and improving rideability. However, the complete review of all streets showed that nearly 40% of the roadways in Bastrop needed some serious improvements that fall into two different categories. Rehabilitation/Reclamation and Complete Construction. A complete reconstruction will consist of making all the needed improvements in the right of way. The scope of work would include new water, wastewater improvements, the addition of drainage improvements, and sidewalks.	
The streets that need to be rehabilitated are being included in this project category and will be funded by bonds issued for the purpose of providing a stop gap between the streets that need complete reconstruction and streets that only receive surface treatment. The rehabilitation/reclamation of the streets in this category will make structural improvements, improve rideability, and restore smoothness, bringing the pavement to a new condition. It will not include improvements to standards such as adding additional lanes etc.	
Street Maintenance Program	\$420,000
The City of Bastrop contracted a Pavement Condition Index (PCI) Study in FY2018, to score all city streets from failed to excellent. This information was then used to create a multi-year street program to maintain and extend the useful life of the streets.	
Total: \$6,480,061	

Water-Requests

Itemized Requests for 2022

Bastrop Simsboro Aquifer Water Supply Facilities **\$22,870,000**

Construction of water plant at XS Ranch site. The plant will allow the city to consolidate all of our water production from one plant by aggregating our water permit from Bob Bryant Park with the 6,000 acre feet at XS Ranch. This project is under design and will start construction during FY 2022.

Riverwood Water Rehabilitation **\$79,400**

Riverwood waterlines are in need of rehabilitation due to aging and deterioration. To do all the area that needs rehabilitation, it is required approximately \$1M. City is applying for CDBG grant. The grant will only cover a section of the work limits. This project is being considered for the American Rescue Plan funds to complete the entire project.

Total: \$22,949,400

Wastewater-Requests

Itemized Requests for 2022

Westside Collection System Phase I **\$2,288,945**

Installation of multiple diameter wastewater lines, allowing Hunter's Crossing lift station to be decommissioned, and wastewater to flow gravity to the currently on construction Wastewater Treatment Plant #3.

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

Provide funds for joint cost participation in water and wastewater infrastructure between City and Developers. Budget will be determined upon on submission of project(s) request, and it could determine if a project(s) is recommended for funding.

Total: \$2,638,945

Development Services Requests

Itemized Requests for 2022

Comprehensive Plan (UPDATE) **\$100,000**

The City of Bastrop Comprehensive Plan was last updated in 2016. It is now time to update the plan again as certain Chapters, like the Land Use plan, is due for an update to reflect updates currently made to the B3 Code. It is recommended that this plan be updated every five years.

Total: \$100,000

Bastrop Power & Light Requests

Itemized Requests for 2022

Bastrop Power & Light Capital Improvements **\$208,250**

Yearly maintenance program. Determined by the system study conducted by LCRA.

Fiber-Optic Network Expansion **50,000**

Feasibility study of the city becoming a broadband provider to provide home and business internet services as a utility service. A feasibility study will be necessary to provide recommendations on best areas to provide broadband services and expenses associated to provide and maintain this service.

Total: \$258,250

Main Street Requests

Itemized Requests for 2022

Downtown Lighting Projects

\$164,000

Main Street Board voted to recommend to City Council the funding of the following projects: * Main Street Building Outline with LED Pixel Light on Tracks (\$105,000). * Tree Up Lighting with LED Bulbs (\$34,000).

Total: \$164,000

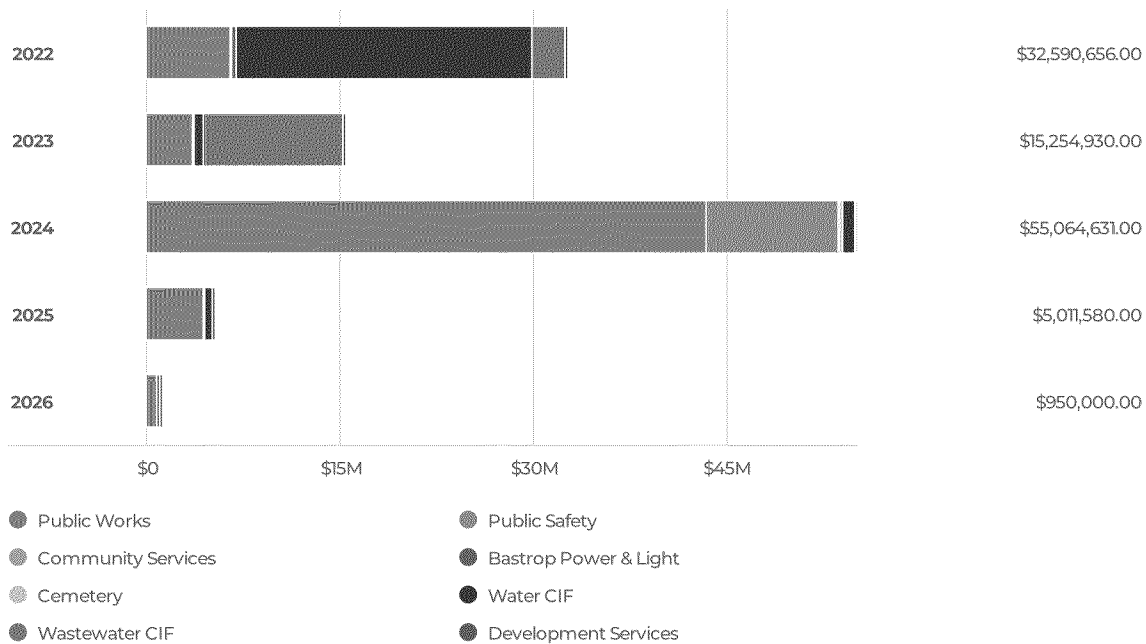
Capital Improvements: Multi-year Plan

Total Capital Requested

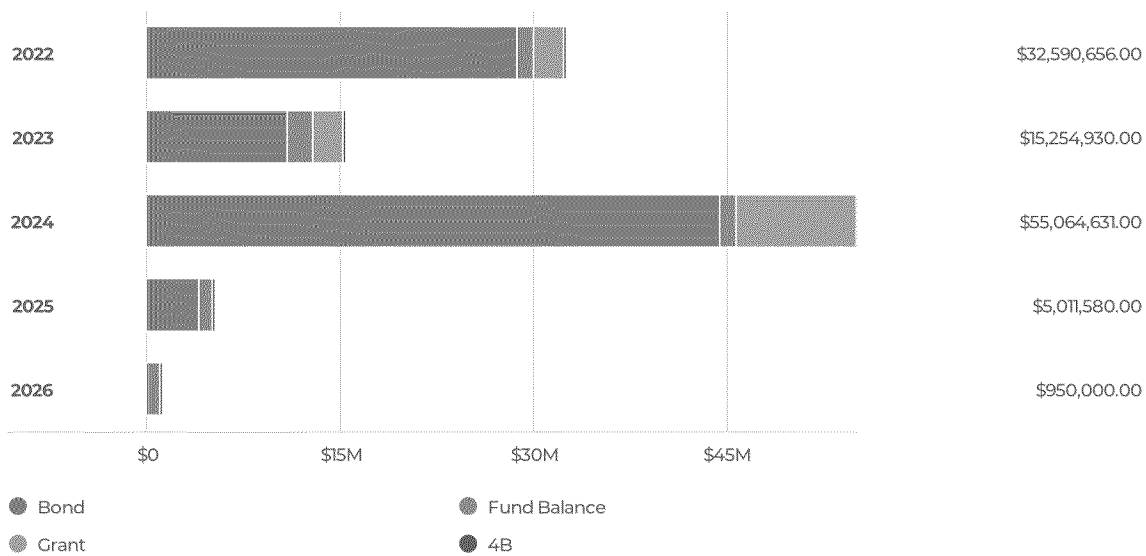
\$108,871,797

34 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



DEBT

DEBT GOVERNMENTAL WIDE

OVERVIEW OF BONDS

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

CITY'S CURRENT BOND RATINGS

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

LEGAL DEBT LIMITS

Taxable Assessed Valuation	\$1,094,737,605
Constitutional Limit	2.50% of assessed value
Maximum Revenue Available	\$27,368,440
Tax Rate to achieve Max Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for FY 2021-2022	\$0.5794 per \$100 of valuation
Available unused Maximum Tax Rate	76.8% of assessed valuation

Total Outstanding Debt as of October 1, 2021			
Series	Principle	Interest	Total
2005 GO	665,000	60,774	725,774
2006 GO	120,000	15,975	135,975
2006 CO	170,000	22,152	192,152
2007 GO	490,000	62,220	552,220
2007 CO	930,000	117,160	1,047,160
2013 CO	1,045,000	52,500	1,097,500
2014 CO	3,245,000	494,688	3,739,688
2014 GO Refunding	1,890,000	502,400	2,392,400
2016 GO Refunding	1,725,000	251,200	1,976,200
2017 GO Refunding	3,640,000	745,350	4,385,350
2018 CO	4,010,000	1,251,462	5,261,462
2019 Limited Tax Note	435,000	23,430	458,430
2019 W/WW Util Sys Rev	1,770,000	582,850	2,352,850
2020 CO	2,500,000	395,250	2,895,250
2020 GO Refunding	1,325,000	22,764	1,347,764
2020 W/WW Util Sys Rev	20,065,000	9,958,025	30,023,025
2020 Limited Tax Note	1,000,000	49,976	1,049,976
2021 GO Refunding	3,205,000	571,200	3,776,200
2021A GO Refunding	10,340,000	1,628,677	11,968,677
2021 CO	34,570,000	15,493,874	50,063,874
TOTAL ALL	\$ 93,140,000	\$ 32,301,925	\$ 125,441,925

Total Outstanding Debt All Issues			
Fiscal Year	Principle	Interest	Total
2022	3,905,000	2,596,057	6,501,057
2023	4,590,000	2,502,546	7,092,546
2024	4,630,000	2,358,172	6,988,172
2025	4,365,000	2,219,514	6,584,514
2026	4,295,000	2,085,690	6,380,690
2027	4,350,000	1,944,548	6,294,548
2028	4,210,000	1,798,946	6,008,946
2029	4,140,000	1,644,653	5,784,653
2030	4,075,000	1,498,081	5,573,081
2031	3,720,000	1,365,076	5,085,076
2032	3,470,000	1,252,569	4,722,569
2033	3,610,000	1,158,465	4,768,465
2034	2,705,000	1,061,222	3,766,222
2035	2,330,000	982,676	3,312,676
2036	2,395,000	918,725	3,313,725
2037	2,460,000	852,925	3,312,925
2038	2,520,000	794,087	3,314,087
2039	2,300,000	733,725	3,033,725
2040	2,210,000	682,425	2,892,425
2041	2,255,000	636,201	2,891,201
2042	2,300,000	589,039	2,889,039
2043	2,355,000	534,588	2,889,588
2044	2,410,000	476,931	2,886,931
2045	2,475,000	417,888	2,892,888
2046	2,535,000	357,200	2,892,200
2047	2,595,000	295,019	2,890,019
2048	2,660,000	231,300	2,891,300
2049	2,725,000	168,925	2,893,925
2050	2,785,000	105,025	2,890,025
2051	1,765,000	39,713	1,804,713
TOTAL ALL	\$ 93,140,000	\$ 32,301,925	\$ 125,441,925

APPENDIX

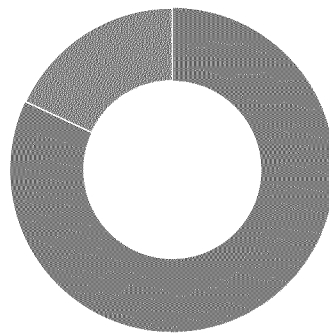
Riverbank Stabilization

The Colorado River is exhibiting bank erosion at certain locations. The purpose of this project is to promote bank stabilization and protect against future erosion and degradation, which is affecting park land. This project will include design and construction phases. The limits of work include from Bob Bryant Park, through Fisherman's Park until Hwy 71 (north side). This project was submitted for grant funding through CDBG GLO Hazard Mitigation but did not receive funding.

Capital Cost

Capital Cost for All Years

Total Budget *(all years)*
\$13.426M



● Construction (82%)	\$11,000,000.00
● Design (18%)	\$2,426,020.00
TOTAL	\$13,426,020.00

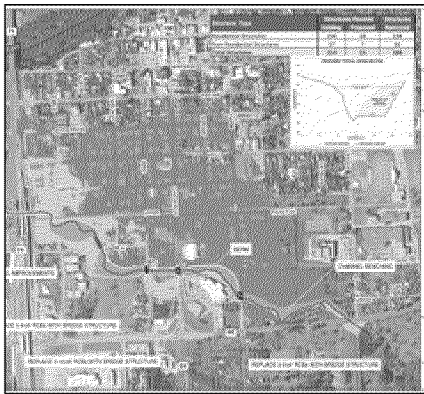
Funding Sources Breakdown	
Capital Cost	FY2024
Design	\$2,426,020
Construction	\$11,000,000
Total	\$13,426,020

Capital Cost Breakdown	
Funding Sources	FY2024
Bond	\$13,426,020
Total	\$13,426,020

Gills Branch Flood Mitigation - Construction

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

As part of the Preliminary Engineering Report, several mitigation solutions were investigated, and a combination of improvements identified and selected. Project consists of, but are not limited to, land acquisition, channel improvements, culvert replacements, utilities relocation and creating a series of short berms along the west creek bank to reduce flow from leaving the creek. The proposed improvements are phased beginning downstream to upstream along Gills Branch to prevent adverse impacts.

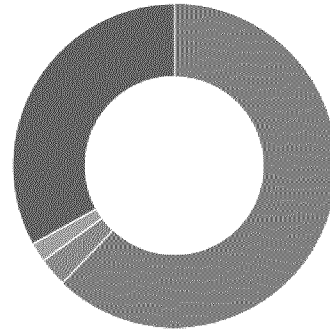


**Gills Branch Flood
Improvements -exhibit**

Capital Cost

Total Budget (all years)
\$10.303M

Capital Cost for All Years



- Construction (62%) \$6,400,000.00
 - Contingency (3%) \$300,000.00
 - Engineering (2%) \$200,000.00
 - Row Acquisition (33%) \$3,403,174.00
- TOTAL \$10,303,174.00**

Capital Cost Breakdown		
Capital Cost	FY2023	FY2024
Engineering	\$200,000	
Construction		\$6,400,000
Row Acquisition	\$3,403,174	
Contingency		\$300,000
Total	\$3,603,174	\$6,700,000

Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Bond	\$3,603,174	\$6,700,000
Total	\$3,603,174	\$6,700,000

Facilities Master Plan

The Facilities Master Plan will assess, evaluate and recommend short-term and long-term facilities needs as they relate to the City's ability to serve a growing population with the expected level of service.

Capital Cost

Total Budget *(all years)*

\$40K

Capital Cost Breakdown	
Capital Cost	FY2023
Engineering	\$40,000
Total	\$40,000

Funding Sources Breakdown	
Funding Sources	FY2023
Fund Balance	\$40,000
Total	\$40,000

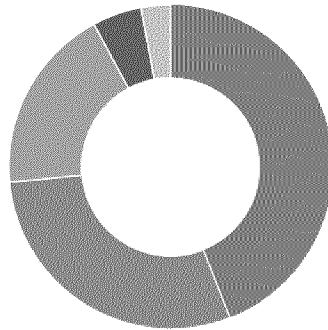
New Fire Station

Secure property and build a new fire station to reduce time lag on emergency responses and keep up with the growth the City of Bastrop has been experiencing. The City applied for a CDBG GLO Hazard Mitigation grant and was not awarded. The City needs a feasibility study to determine the best location (lag response time and inputs from Fire Dept.). Land acquisition will be needed.

Capital Cost

Capital Cost for All Years

Total Budget (all years)
\$10.188M



Construction (44%)	\$4,488,217.00
Contingency (29%)	\$3,000,000.00
Design (19%)	\$1,900,000.00
Engineering (5%)	\$500,000.00
Row Acquisition (3%)	\$300,000.00
TOTAL	\$10,188,217.00

Capital Cost Breakdown	
Capital Cost	FY2024
Design	\$1,900,000
Engineering	\$500,000
Construction	\$4,488,217
Row Acquisition	\$300,000
Contingency	\$3,000,000
Total	\$10,188,217

Funding Sources Breakdown	
Funding Sources	FY2024
Bond	\$10,188,217
Total	\$10,188,217

Asset Management

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.

Capital Cost

Total Budget *(all years)*

\$100K

Capital Cost Breakdown

Capital Cost	FY2023
Engineering	\$100,000
Total	\$100,000

Funding Sources Breakdown

Funding Sources	FY2023
Fund Balance	\$100,000
Total	\$100,000

Comprehensive Plan (UPDATE)

The City of Bastrop Comprehensive Plan was last updated in 2016. It is now time to update the plan again as certain Chapters, like the Land Use plan, is due for an update to reflect updates currently made to the B3 Code. It is recommended that this plan be updated every five years.

Capital Cost

FY2022 Budget

\$100,000

Total Budget *(all years)*

\$100K

Capital Cost Breakdown	
Capital Cost	FY2022
Engineering	\$100,000
Total	\$100,000

Funding Sources Breakdown	
Funding Sources	FY2022
Fund Balance	\$100,000
Total	\$100,000

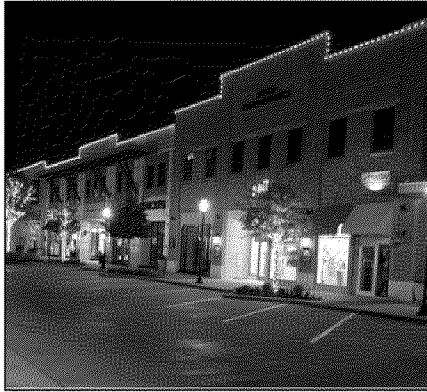
New Recreation Center Building

The scope of a recreation center project would be informed by an updated Parks Master Plan. There are no estimates at this time.

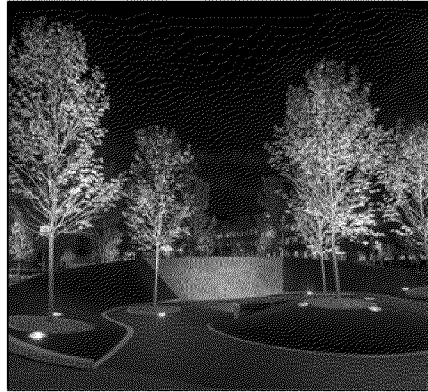
Downtown Lighting Projects

The Main Street Board voted to recommend to City Council the funding of the following projects:

- * Main Street Building Outline with LED Pixel Light on Tracks (\$105,000).
- * Tree Up Lighting with LED Bulbs (\$34,000).



Downtown Lighting - Project 2.2



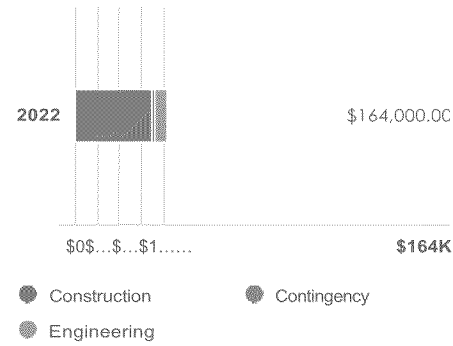
Downtown Lighting - Project 3

Capital Cost

FY2022 Budget
\$164,000

Total Budget (all years)
\$164K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown	
Capital Cost	FY2022
Engineering	\$20,000
Construction	\$139,000
Contingency	\$5,000
Total	\$164,000

Funding Sources Breakdown	
Funding Sources	FY2022
4B	\$164,000
Total	\$164,000

Playground Equipment Replacement

Program to replace aging equipment.

Capital Cost

FY2022 Budget

\$50,000

Total Budget *(all years)*

\$250K

Capital Cost Breakdown					
Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

Funding Sources Breakdown					
Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

Parks and Recreation Master Plan

The Parks and Recreation Master Plan will encompass a comprehensive analysis of City parks and recreation assets, as well as analyzing and providing recommendations for development, recreation, policies, and land acquisition and prioritizing needs based on community short and long-term needs. Due to the growth and diversity the City of Bastrop has been experiencing, this is an important opportunity for the City to assess its unique opportunities. This study will also encompass a feasibility study for a Sports Complex.

Capital Cost

FY2022 Budget

\$150,000

Total Budget *(all years)*

\$150K

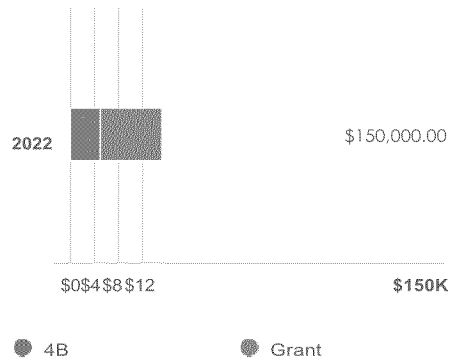
Capital Cost Breakdown	
Capital Cost	FY2022
Engineering	\$150,000
Total	\$150,000

Funding Sources

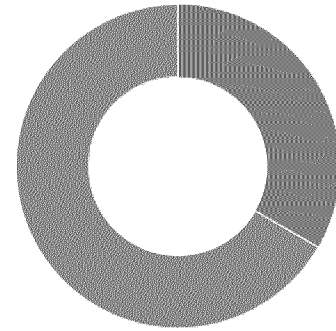
FY2022 Budget
\$150,000

Total Budget (all years)
\$150K

Funding Sources by Year



Funding Sources for All Years



● 4B (33%)	\$50,000.00
● Grant (67%)	\$100,000.00
TOTAL	\$150,000.00

Funding Sources Breakdown

Funding Sources	FY2022
Grant	\$100,000
4B	\$50,000
Total	\$150,000

Old Iron Bridge Rehabilitation

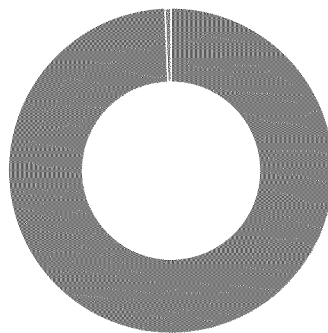
In FY2019, the City Council approved a study of the Iconic Old Iron Bridge to assess the structural integrity of the bridge. This study came back with a report that indicated significant deterioration of the structural components. The city was presented with several options, from pedestrian-only programming to full demolition of the bridge. There was City Council consensus on option 2, which was to restore the structure to be re-purposed as a deck park with unrestricted pedestrian access. This project has been submitted for grant funding through Texas Department of Transportation TA funding with an application pending.

Capital Cost

Capital Cost for All Years

Total Budget (all years)

\$16.524M



● Construction (99%)	\$16,424,000.00
● Engineering (1%)	\$100,000.00
TOTAL	\$16,524,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024
Engineering	\$100,000	
Construction		\$16,424,000
Total	\$100,000	\$16,424,000

Funding Sources Breakdown

Funding Sources	FY2023	FY2024
Fund Balance	\$100,000	\$7,135,692
Grant		\$9,288,308
Total	\$100,000	\$16,424,000

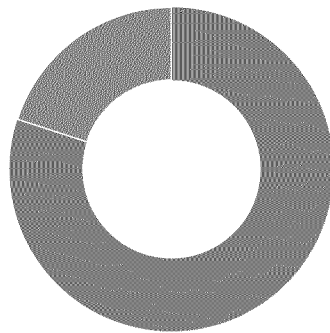
Blakey Lane Extension

Extending Blakey Lane to Old Austin Hwy, but also connecting to Jessica Place. This will improve connectivity and access, in addition to supporting land development to surrounding areas.

Capital Cost

Capital Cost for All Years

Total Budget *(all years)*
\$4.455M



● Construction (80%)	\$3,564,080.00
● Engineering (20%)	\$891,020.00
TOTAL	\$4,455,100.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025
Engineering	\$891,020	
Construction		\$3,564,080
Total	\$891,020	\$3,564,080

Funding Sources Breakdown

Funding Sources	FY2024	FY2025
Fund Balance	\$44,551	
Bond	\$846,469	\$3,564,080
Total	\$891,020	\$3,564,080

Agnes Street Extension

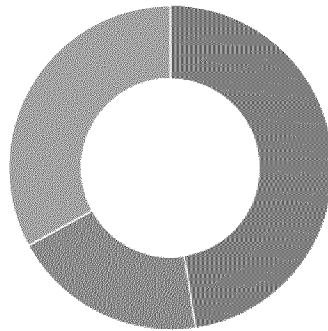
This project includes the extension of Agnes Street from Seton Hospital to the intersection of Agnes Street and Sterling Dr (this is considered a gap completion). This project will require land acquisition and includes design and construction. This project was awarded grant funding through the CDBG GLO Hazard Mitigation funds in FY 2021.

Capital Cost

Capital Cost for All Years

FY2022 Budget
\$2,246,561

Total Budget (all years)
\$4.282M



● Construction (48%)	\$2,035,600.00
● Design (19%)	\$834,561.00
● Row Acquisition (33%)	\$1,412,000.00
TOTAL	\$4,282,161.00

Capital Cost Breakdown		
Capital Cost	FY2022	FY2023
Design	\$834,561	
Construction		\$2,035,600
Row Acquisition	\$1,412,000	
Total	\$2,246,561	\$2,035,600

Funding Sources Breakdown		
Funding Sources	FY2022	FY2023
Grant	\$2,224,095	\$2,015,244
4B	\$22,466	\$20,356
Total	\$2,246,561	\$2,035,600

Street Maintenance Program

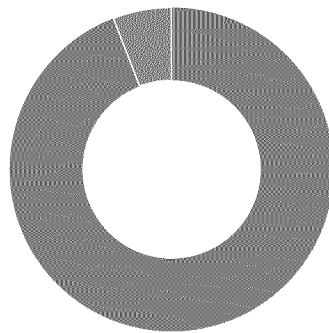
The City of Bastrop contracted a pavement condition index (PCI) study in FY2018, to score all city streets from failed to excellent. This information was then used to create a multiyear street program to maintain and extend the useful life of the streets.

Capital Cost

Capital Cost for All Years

FY2022 Budget
\$420,000

Total Budget (all years)
\$3.42M



- Construction (94%) \$3,220,000.00
- Design (6%) \$200,000.00
- TOTAL \$3,420,000.00**

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Design		\$50,000	\$50,000	\$50,000	\$50,000
Construction	\$420,000	\$700,000	\$700,000	\$700,000	\$700,000
Total	\$420,000	\$750,000	\$750,000	\$750,000	\$750,000

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	\$420,000	\$750,000	\$750,000	\$750,000	\$750,000
Total	\$420,000	\$750,000	\$750,000	\$750,000	\$750,000

Wilson Willow Loop

Design and construction of an 8 ft pedestrian trail for hike and bike. This will improve residents' quality of life.

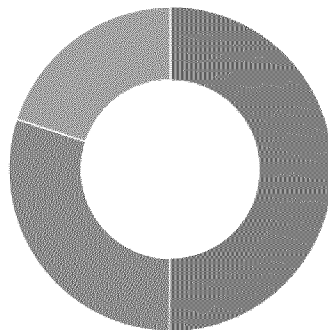


Wilson Willow trail _limits of work

Capital Cost

Capital Cost for All Years

Total Budget (all years)
\$2.009M



● Construction (50%)	\$1,007,200.00
● Contingency (30%)	\$600,000.00
● Engineering (20%)	\$401,800.00
TOTAL	\$2,009,000.00

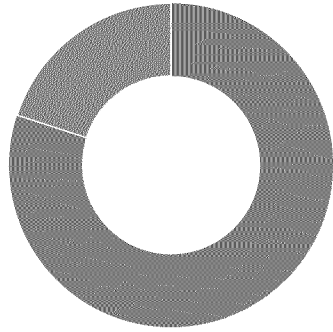
Capital Cost Breakdown

Capital Cost	FY2023	FY2024
Engineering	\$401,800	
Construction		\$1,007,200
Contingency		\$600,000
Total	\$401,800	\$1,607,200

Funding Sources

Funding Sources for All Years

Total Budget *(all years)*
\$2.009M



● Bond (80%)	\$1,607,200.00
● Fund Balance (20%)	\$401,800.00
TOTAL	\$2,009,000.00

Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Fund Balance	\$401,800	
Bond		\$1,607,200
Total	\$401,800	\$1,607,200

Old Austin Hwy Rehabilitation

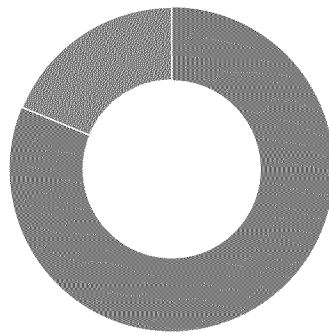
Full rehabilitation of Old Austin highway.

Capital Cost

Capital Cost for All Years

FY2022 Budget
\$1,600,000

Total Budget *(all years)*
\$1.6M



● Construction (81%)	\$1,300,000.00
● Design (19%)	\$300,000.00
TOTAL	\$1,600,000.00

Capital Cost Breakdown	
Capital Cost	FY2022
Design	\$300,000
Construction	\$1,300,000
Total	\$1,600,000

Funding Sources Breakdown	
Funding Sources	FY2022
Bond	\$1,600,000
Total	\$1,600,000

Technology Dr. - Business Park Improvements

This project is to extend MLK Drive to Technology Drive. This project will require an Interlocal Agreement between the City of Bastrop, Bastrop EDC and Bastrop County. Engineering plans are under review. The project will go to bid once the Interlocal Agreement is approved, plans are approved, and conditions of the Interlocal Agreement are met. The most recent estimate exceeds the current appropriation.

Capital Cost

FY2022 Budget

\$300,000

Total Budget *(all years)*

\$300K

Capital Cost Breakdown	
Capital Cost	FY2022
Construction	\$300,000
Total	\$300,000

Funding Sources Breakdown	
Funding Sources	FY2022
4B	\$300,000
Total	\$300,000

Transportation Master Plan

The Transportation Master Plan is a long-range planning document that includes multimodal transportation system recommended improvements, and addresses safety deficiencies, traffic congestion, and enhanced transportation system connectivity. The Transportation Master Plan was last updated as part of the Comprehensive Plan, in 2016. It is appropriate to update these plans every five years.

Capital Cost

Total Budget *(all years)*

\$150K

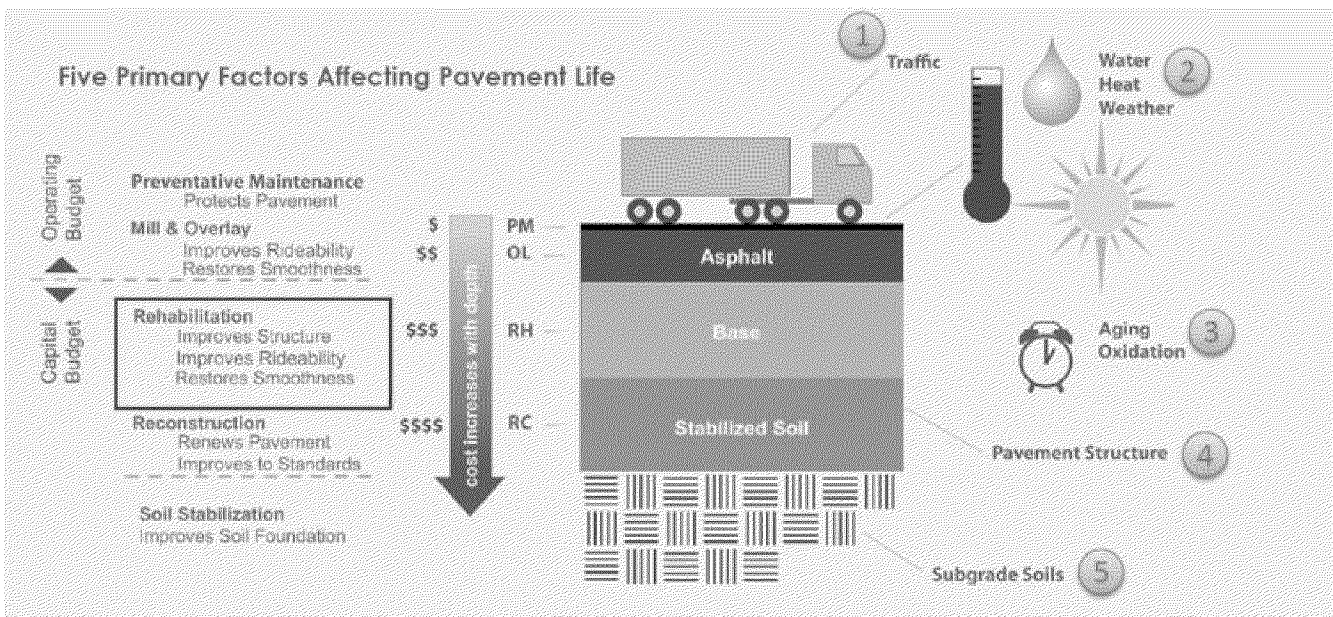
Capital Cost Breakdown	
Capital Cost	FY2023
Engineering	\$150,000
Total	\$150,000

Funding Sources Breakdown	
Funding Sources	FY2023
Fund Balance	\$150,000
Total	\$150,000

Street Reconstruction Program

The City of Bastrop performed a pavement condition index (PCI) study in FY2018, scoring all city streets from failed to excellent. This information was then used to create a multiyear street maintenance program to maintain and extend the useful life of the streets, which received a pavement index score from 80-100. Street maintenance is about preserving the surface and improving rideability. However, the complete review of all streets showed that nearly 40% of the roadways in Bastrop needed some serious improvements that fall into two different categories. Rehabilitation/Reclamation and Complete Construction. A complete reconstruction will consist of making all the needed improvements in the right of way. The scope of work would include new water, wastewater improvements, the addition of drainage improvements, and sidewalks.

The streets that need to be rehabilitated are being included in this project category and will be funded by bonds issued for the purpose of providing a stop gap between the streets that need complete reconstruction and streets that only receive surface treatment. The rehabilitation/reclamation of the streets in this category will make structural improvements, improve rideability, and restore smoothness, bringing the pavement to a new condition. It will not include improvements to standards such as adding additional lanes etc.



Capital Cost

FY2022 Budget

\$2,400,000

Total Budget *(all years)*

\$2.4M

Capital Cost Breakdown

Capital Cost	FY2022
Construction	\$2,400,000
Total	\$2,400,000

Funding Sources Breakdown

Funding Sources	FY2022
Bond	\$2,400,000
Total	\$2,400,000

Park Trail Improvements

Yearly parks trail improvement program. No estimate at this time.

Sidewalk Connectivity

This project is a continuing program of connecting sidewalks within the City. No estimates available at this time.

Road Extension Bi-Annual Project

This project is to provide funding to extend streets and address frequent concerns by local stakeholders and members of the public on streets that lack connectivity in the Bastrop street network. In addition to roadway capacity and operational characteristics, connectivity between and accessibility to destinations are crucial factors for the ability of the transportation system to serve the needs of residents and businesses. Evaluation of the streets and full analysis will be done by Public Works and Engineering staff and project locations will be prioritized. This is a bi-annual project meaning it will be designed one year and constructed in another year. No estimate has been determined at this time. It will vary depending on the limits and scope of work.

Scada Central Location

SCADA stands for supervisory control and data acquisition and includes a system software and hardware that allows organizations to control and access data and manage assets. This project is critical to the success of City's facilities running efficiently and providing the expected quality of services. This project consists of re-locating and programing SCADA currently at one of the wastewater treatment plants, to the new WWTP#3, currently in construction, to be the new centralized SCADA location.

Bastrop Simsboro Aquifer Water Supply Facilities

Construction of water plant at XS Ranch site. The plant will allow the city to consolidate all of our water production from one plant by aggregating our water permit from Bob Bryant Park with the 6,000-acre feet at XS Ranch. This project is under design and will start construction during FY2022.

Capital Cost

FY2022 Budget

\$22,870,000

Total Budget *(all years)*

\$22.87M

Capital Cost Breakdown	
Capital Cost	FY2022
Construction	\$22,870,000
Total	\$22,870,000

Funding Sources Breakdown	
Funding Sources	FY2022
Bond	\$22,870,000
Total	\$22,870,000

Riverwood Water Rehabilitation

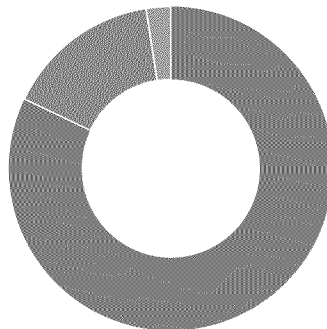
Riverwood waterlines are in need of rehabilitation due to aging and deterioration. To do all the area that needs rehabilitation, it is required approximately \$1M. City is applying for CDBG grant. The grant will only cover a section of the work limits.

Capital Cost

Capital Cost for All Years

FY2022 Budget
\$79,400

Total Budget (all years)
\$1M



- Construction (82%) \$820,600.00
 - Design (16%) \$155,000.00
 - Grant Admin (2%) \$24,400.00
- TOTAL \$1,000,000.00**

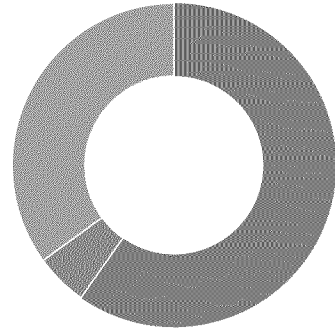
Capital Cost Breakdown				
Capital Cost	FY2022	FY2023	FY2024	FY2025
Design	\$55,000		\$100,000	
Construction		\$323,100		\$497,500
Grant Admin	\$24,400			
Total	\$79,400	\$323,100	\$100,000	\$497,500

Funding Sources

FY2022 Budget
\$79,400

Total Budget *(all years)*
\$1M

Funding Sources for All Years



- Bond (60%) \$597,500.00
 - Fund Balance (5%) \$52,500.00
 - Grant (35%) \$350,000.00
- TOTAL \$1,000,000.00**

Funding Sources Breakdown				
Funding Sources	FY2022	FY2023	FY2024	FY2025
Fund Balance	\$52,500			
Bond			\$100,000	\$497,500
Grant	\$26,900	\$323,100		
Total	\$79,400	\$323,100	\$100,000	\$497,500

Pine St Water Main Improvements

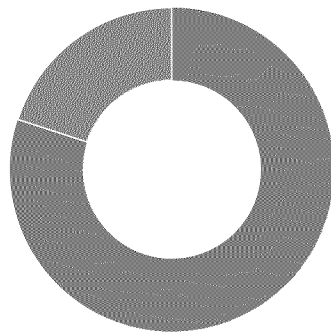
Limits of work are from Pecan St. to Hwy 95. This project is a full rehabilitation to include street, drainage, sewer, water, and sidewalks.

Capital Cost

Capital Cost for All Years

Total Budget (all years)

\$1M



● Construction (80%)	\$800,000.00
● Engineering (20%)	\$200,000.00
TOTAL	\$1,000,000.00

Capital Cost Breakdown		
Capital Cost	FY2023	FY2024
Engineering	\$200,000	
Construction		\$800,000
Total	\$200,000	\$800,000

Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Bond	\$200,000	\$800,000
Total	\$200,000	\$800,000

Willow Water Treatment Plant Rehabilitation

A Preliminary Engineering Report (PER) is needed for this water plant. The PER will provide recommendations on rehabilitation and/or replacement. Rehabilitation of the Willow Water Treatment Plant should increase plant efficiencies and reduce life cycle costs. This estimate does not include construction.

Capital Cost

Total Budget *(all years)*

\$180K

Capital Cost Breakdown	
Capital Cost	FY2023
Design	\$180,000
Total	\$180,000

Funding Sources Breakdown	
Funding Sources	FY2023
Fund Balance	\$180,000
Total	\$180,000

Westside Collection System Phase 2

Installation of multiple diameter wastewater lines, allowing Seton lift station to be decommissioned, and wastewater flow gravity to the Wastewater Treatment Plant#3.

Capital Cost

Total Budget *(all years)*

\$4.3M

Capital Cost Breakdown	
Capital Cost	FY2023
Construction	\$4,300,000
Total	\$4,300,000

Funding Sources Breakdown	
Funding Sources	FY2023
Bond	\$4,300,000
Total	\$4,300,000

Transfer Lift Station & Force Main to WWTP#3

Installation of a transfer lift station and wastewater force main, directing the flow from the Wastewater Treatment Plants #1 & 2, to the new WWTP#3, allowing for decommission of plants #1 & 2.

Capital Cost

Total Budget *(all years)*

\$6.431M

Capital Cost Breakdown	
Capital Cost	FY2023
Construction	\$6,431,030
Total	\$6,431,030

Funding Sources Breakdown	
Funding Sources	FY2023
Bond	\$6,431,030
Total	\$6,431,030

Westside Collection System Phase I

Installation of multiple diameter wastewater lines, allowing Hunter's Crossing lift station to be decommissioned, and wastewater to flow gravity to the currently on construction Wastewater Treatment Plant #3.

Capital Cost

FY2022 Budget

\$2,288,945

Total Budget *(all years)*

\$2.289M

Capital Cost Breakdown	
Capital Cost	FY2022
Construction	\$2,288,945
Total	\$2,288,945

Funding Sources Breakdown	
Funding Sources	FY2022
Bond	\$2,288,945
Total	\$2,288,945

Wastewater Master Plan

The Wastewater Master Plan will identify long-term wastewater infrastructure needs.

Capital Cost

Total Budget *(all years)*

\$150K

Capital Cost Breakdown	
Capital Cost	FY2024
Engineering	\$150,000
Total	\$150,000

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

Joint Participation in CIP

Provide funds for joint cost participation in water and wastewater infrastructure between City and Developers. Budget will be determined upon on submission of project(s) request, and it could determine if a project(s) is recommended for funding.

Capital Cost

FY2022 Budget

\$350,000

Total Budget (*all years*)

\$350K

Capital Cost Breakdown	
Capital Cost	FY2022
Construction	\$350,000
Total	\$350,000

Funding Sources Breakdown	
Funding Sources	FY2022
Fund Balance	\$350,000
Total	\$350,000

Fiber-Optic Network Expansion

Feasibility study of the City becoming a broadband provider to provide home and business internet services as a utility service. A feasibility study will be necessary to provide recommendations on the best areas to provide broadband services and expenses associated with providing and maintaining these services.

Capital Cost

FY2022 Budget

\$50,000

Total Budget *(all years)*

\$50K

Capital Cost Breakdown	
Capital Cost	FY2022
Engineering	\$50,000
Total	\$50,000

Funding Sources Breakdown	
Funding Sources	FY2022
Fund Balance	\$50,000
Total	\$50,000

Bastrop Power & Light Capital Improvements

Yearly maintenance program. Determined by the system study conducted by LCRA.

Capital Cost

FY2022 Budget

\$208,250

Total Budget *(all years)*

\$808.25K

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction	\$208,250	\$150,000	\$150,000	\$150,000	\$150,000
Total	\$208,250	\$150,000	\$150,000	\$150,000	\$150,000

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	\$208,250	\$150,000	\$150,000	\$150,000	\$150,000
Total	\$208,250	\$150,000	\$150,000	\$150,000	\$150,000

Cemetery Improvements - Erosion Control, Street Improvements and Section 9 Development

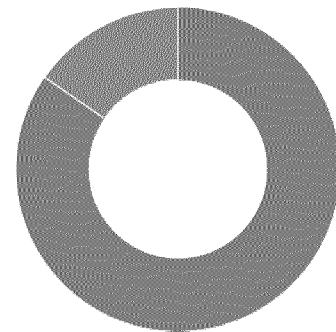
The erosion control is for the hill located in the back of the cemetery. This cost will be added to the FY2022 budget. The street improvements are on going and will be budgeted as needed. The engineering and construction of roads to open section 9 will be budgeted across years so that the plots will be in place to sell when needed.

Capital Cost

FY2022 Budget
\$13,500

Total Budget (all years)
\$281.9K

Capital Cost for All Years



● Construction (85%)	\$238,500.00
● Design (15%)	\$43,400.00
TOTAL	\$281,900.00

Capital Cost Breakdown			
Capital Cost	FY2022	FY2023	FY2024
Design		\$43,400	
Construction	\$13,500		\$225,000
Total	\$13,500	\$43,400	\$225,000

Funding Sources Breakdown			
Funding Sources	FY2022	FY2023	FY2024
Fund Balance	\$13,500	\$43,400	\$225,000
Total	\$13,500	\$43,400	\$225,000

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard

and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

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

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

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

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

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

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

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

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

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

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

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

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

MASTER FEE SCHEDULE

GENERAL PROVISIONS

A1.07

RECORDS MANAGEMENT PROGRAM

A1.07.017	1995 Code	Charges for printing copies for public information	
		Standard size paper copy (per page)	\$0.10
		Non-standard-size copy-Diskette (each)	\$1.00
		Non-standard-size copy-Magnetic tape (each)	\$10.00
		Non-standard-size copy-VHS videocassette (each)	\$2.50
		Non-standard-size copy-Audio cassette (each)	\$1.00
		Non-standard-size copy-Paper (each)	\$.50
		Non-standard-size copy-Other	Actual Cost
		Personnel Charge per hour	\$15.00
		Overhead charge-20% of personnel charge	Actual
		Microfiche or Microfilm-paper copy	\$.10
		Microfiche or Microfilm-copy	Actual Cost
		Remote document retrieval charge	Actual Cost
		Computer resource charge-Mainframe-per minute	\$17.50
		Computer resource charge-Midsize- per minute	\$ 3.00
		Computer resource charge: Client/server-per minute	\$1.00
		Computer resource charge-PC or LAN-per minute	\$.50
		Programming time charge-per hour	\$26.00
		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

PARKS

1.10	PARKS													
1.10.002	Ord. No. 2016-06 3/22/2016	<p>Noncommercial fees and deposits: Pavilions (including BBQ pits when available) and concession stand. Schedule for noncommercial fees and deposits for the pavilions located in Fisherman’s Park, Bob Bryant Park, Kerr Park, and Hunter’s Crossing Park.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Less than 100 Patrons</td> <td style="text-align: right;">\$50.00/\$50.00</td> </tr> <tr> <td>101-200 Patrons</td> <td style="text-align: right;">\$100.00/\$150.00</td> </tr> <tr> <td>201-300 Patrons</td> <td style="text-align: right;">\$150.00/\$250.00</td> </tr> </table> <p>Concession Stands (The concession stand at the splash pad may only be reserved by youth (17 and under). Parent or guardian adult supervision is required. Other fees, including vendor and/or permit fee may apply (see chapter 4 of this code).</p> <p>Multipurpose fields: Schedule for noncommercial fees and deposits for multipurpose fields in Fisherman's Park, Bob Bryant Park and Hunter's Crossing Park.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Less than 100 Patrons</td> <td style="text-align: right;">\$50.00/\$100.00</td> </tr> <tr> <td>101-300 Patrons</td> <td style="text-align: right;">\$75.00/\$150.00</td> </tr> <tr> <td>301-500 Patrons</td> <td style="text-align: right;">\$100.00/\$200.00</td> </tr> </table>	Less than 100 Patrons	\$50.00/\$50.00	101-200 Patrons	\$100.00/\$150.00	201-300 Patrons	\$150.00/\$250.00	Less than 100 Patrons	\$50.00/\$100.00	101-300 Patrons	\$75.00/\$150.00	301-500 Patrons	\$100.00/\$200.00
Less than 100 Patrons	\$50.00/\$50.00													
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201-300 Patrons	\$150.00/\$250.00													
Less than 100 Patrons	\$50.00/\$100.00													
101-300 Patrons	\$75.00/\$150.00													
301-500 Patrons	\$100.00/\$200.00													

Additional park amenities fees non-commercial use.	
Softball fields -daily/practice use	\$20.00 per hour/\$50.00 flat fee
Softball fields-additional lighting (6-10 pm)	\$10.00 per hour
Softball fields-tournament use	\$150.00 per day/\$100.00 flat fee
Softball fields-tournament use-additional lighting (6-10pm)	\$10.00 per hour
Sand volleyball court (no lighting available)	\$40.00 per 4- hour block
Pier/scenic outlook	\$40.00 per 4-hour block
Pier/scenic outlook-seating at additional cost	\$2.00 per chair
Tennis & Basketball courts	\$4.00 per 4-hour block
Tennis & Basketball courts-limited lighting available	\$10.00 per hour (6-10pm)
Additional equipment required	Standard FEMA rates apply
Barricades – Type I	\$3.00 each
Barricades – Type II	\$10.00 each
Barricades – Type III	\$20.00 each
Cones 24-36 inches	\$1.00 each
Cones 48 inches	\$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	\$100.00/\$200.00
101-200 patrons	\$200.00/\$300.00
201-300 patrons	\$300.00/\$400.00
Greater than 300	Special event permit required

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 deposit
Softball fields-additional lighting (6-10pm)	\$10.00 per hour
Softball fields-tournament use	\$250.00 per day/\$200.00 deposit
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+ Additional equipment required	\$25.00 per hour 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

Arena dirt work-City crew-tractor, drag	See Fee Schedule \$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
City Employee	Indiv. \$20; Family \$40
Drop-in Fee	\$5-\$20

LIBRARIES

A1.12

Ord. No. 2019-42
9/24/2019

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

Material Returned After Due Date	\$0.10 per item per day after a five-day grace period, \$5.00 cap per item.
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
Pressley Meeting Room	General: \$50.00 per hour

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

FILM AND BROADCASTING

FILM AND BROADCASTING

A1.18

A1.18.002

Ord. No. 2016-32
11/8/2016

Film and Broadcasting

BTXN field production rates

Preproduction (Crew coordination, call sheet, and one meeting)	\$35.00
Raw show transfer (*No charge if BTXN is editing requires approximately ½ hour each for set-up and breakdown)	\$20.00*
Administration charge	12% of total bill

BTXN crew member studio production rates per hour (2-hour minimum)

Producer	\$50.00
Director/technical director	\$35.00
Audio technician	\$35.00
Floor manager	\$30.00
Camera operator	\$30.00
Graphics and CG technician/teleprompter operator	\$30.00
Audio assistant	\$25.00
Production assistant	\$20.00

BTXN studio editing rates per hour (2-hour minimum)

Editor	\$40.00 per hour
Graphics/audio mix/color correct	\$50.00 per hour

BTXN studio miscellaneous rates

Additional DVDs (first one no charge with editing time)	\$15.00
Additional video files (one full quality high resolution file included with editing time)	\$15.00
Additional ½ hour editor review session (first one included with editing time)	\$20.00

ANIMAL CONTROL

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. 2005-15 03/22/2005	KENNELS AND MULTIPLE PET OWNERSHIP	
A2.03.002		Kennel permit	\$35.00
		Multiple pet owner's permit	\$35.00
		Private breeder's permit	\$35.00
A2.003.006		Commercial animal sales permit	\$35.00
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

GENERAL PROVISIONS

A3.01 A3.01.002	Ord. No. 2017-23 09/27/2017	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
A3.01.004	Ord. No. 2019-42 9/24/2019	Certificate of Occupancy fees: Certificate of Occupancy (occupancy classification change and short-term rentals) Certificate of Occupancy (tenant or leasee change) Copies/Re-issue Certificates of Occupancies, inspection reports Courtesy Inspections Administration fee (per construction permit application which are based on sliding fee scale only) Emergency Repair (<u>must be verified by Building Official</u>) Permit Technology Fee (per construction permit which are based on sliding fee scale only)	\$270 \$85 \$25 \$25.00 50% reduction \$6

BUILDING CODE

A3.04 A3.04.002	Ord. No. 2019-42 09/24/2019	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	\$1,000 base fee plus \$5 per additional \$1,000 7.50 per \$1,000 of valuation
		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
		New Commercial Inspection Fee (with Permit)	<u>45%</u> of New Construction Permit Fee



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
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
Commercial Minimum Permit, if no fees listed are applicable-	\$530

Residential Construction

New Residential – Less than 900 sf	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
New Residential Inspection Fee (with Permit)	45% of New Construction Permit Fee
<u>Residential Remodel (total residence)</u>	\$530
Residential Kitchen Remodel	\$160
Residential Bathroom Remodel	\$160
Residential Remodel - other	\$160
Roofing permit – Residential	\$160
<u>Residential Accessory Structure</u>	\$160
<u>Residential Accessory Buildings - 120 sf or less</u>	\$85
<u>Residential Accessory Building - 121 sf to 160 sf</u>	\$160
<u>Residential Accessory Building - 160 sf and up</u>	\$320
Accessory Dwelling Unit Finish-Out	\$500
Residential Fence-and flatwork	\$85

Residential Miscellaneous Inspections	\$85
Residential reinspection (pe inspection)	\$75
Residential Minimum (Base) Permit Fees if no listed fees are applicable:	\$110

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	\$150

A3.17	Floodplain Development Permits:	
	Single Family, community facility	\$150
	Multifamily, commercial, industrial	\$250
A3.17	Floodplain Development Permit Variance:	\$150

A.3.05
A.3.05.035

Ord. No. 2017-23
9/26/17

ELECTRICITY – ELECTRICAL CODE

Electrical Construction

Commercial attachment permit.	\$160
Commercial trade permit (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)
Commercial reinspection (per inspection)	\$95

Ord. No. 2019-42
9/24/2019

Residential attachment permit.	\$75
Residential Trade permit (each project/permit)	\$85
Residential reinspection (per inspection)	\$75

A3.06

Ord. No. 2019-42
9/24/2019

PLUMBING CODE

Plumbing Construction

Commercial attachment permit.	\$160
Commercial Trade Fee (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)
Commercial Irrigation Permit	\$215
Commercial reinspection Fees (per inspection)	\$95
Residential attachment permit.	\$85

		Residential Trade Fee (each project/permit)	\$75
		Residential Irrigation Permit	\$85
A3.06.037	Ord. No. 2019-42 9/24/2019	Residential Water Heater Replacement	\$85
		Residential reinspection (per inspection)	\$75
A.3.07		MECHANICAL CODE	
A3.07.001	Ord. No. 2019-42 9/24/2019	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 unit)	\$105
		Commercial reinspection Fees(per inspection)	\$95
		Residential attachment permit.	\$85
		Residential Trade Fee (each project/permit)	\$85
		Residential HVAC Replacement	\$85
		Residential reinspection Fees (per inspection)	\$75
A3.15		SWIMMING POOLS	
A3.15.001	Ord. No. 2019-42 9/24/2019	Pool Permit and inspection fees.	
		Commercial Swimming pool permit	\$795
		Commercial reinspection (per inspection)	\$95
		Residential Swimming Pool Permit	\$215
		Residential reinspection Fees (per inspection)	\$75
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
		Moving Permit:	
		Portable structure	\$85
		Permanent structure Over 160 sq. ft.	\$160

Road Closure/ROW obstruction	\$150
Commercial reinspection Fees (per inspection)	\$95
Residential reinspection fee (per inspection)	\$75.

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

A3.20.054 Ord. No. 2017-23
9/26/17

A3.21
A3.21.064

STREETS, RIGHTS-OF-WAY AND PUBLIC PROPERTY

Ord. No. 2019-42 Work within the Right-of-Way Permit (driveway, \$200
9/24/2019 sidewalks, culvert or drainage channel mod., etc.)

A3.22 Ord. No. 2017-23
09-26-2017

BUSINESS REGULATIONS

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 2020-02	Mobile Food Court – Mobile Food Vendor	
		Six Month Per Year	\$400.00 \$600.00
	Ord. No 2020-02	Accessory to Primary Use – Mobile Food Vendor	
		Six Month Per Year	\$1,300.00 \$2,400
	Ord. No 2020-02	Temporary Mobile Food Vendor Permit	
		Three Day – No- cooking oil or gas	\$175.00
		Three Day	\$350.00
		Three Months – No cooking oil or gas	\$600
		Three Months	\$1,200
		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
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

A5.08

Ord. No. 2017-18,
Exh. A, 7/11/17

EMERGENCY, FIRE AND RESCUE SERVICES

A5.08.001

Fees and Charges

Unit of Measure	Apparatus	Price per Hour
Per engine	Class A engine	\$500.00
Per aerial	Aerial	\$500.00
Per rescue unit	Rescue (heavy)	\$600.00
Per brush unit	Brush truck	\$400.00
Per command unit	Command car/truck	\$200.00
Per PPV fan	PPV fan	\$55.00
Per generator	Generator, portable	\$55.00
Per generator	Generator	\$55.00
Per saw	Chain saw	\$45.00
Per pump	Portable pump	\$95.00
Per pump	Float pump	\$65.00

Unit of Measurement	Tool	Price
Per incident	Foam nozzle	\$55.00
Per incident	Foam eductor	\$50.00
Per gallon	AFFF foam	\$40.00
Per gallon	Class A foam	\$25.00
Per incident	Piercing nozzle	\$40.00
Per incident	M/S fog nozzle	\$55.00
Per incident	M/S straight bore nozzle	\$30.00
Each used	Salvage cover	\$28.00
Each used	SCBA pack	\$85.00
Per incident	Hall runner	\$18.00
Per incident	Portable tank	\$75.00
Per incident	Water extinguisher	\$22.00
Per incident	Dry chemical extinguisher	\$45.00
Per incident	CO ₂ extinguisher	\$45.00
Each used	Scene lights	\$22.00
Each used	Water vests	\$30.00
Per incident	Thermal imaging camera	\$75.00
Per incident	Sawzall	\$55.00
Unit of Measurement	Supplies/Service	Price

Per bag	Absorbent	\$17.00
Each used	Absorbent booms	\$40.00
Each used	Top sol	\$35.00
Each used	Disposable coveralls	\$30.00
Each used	Neoprene gloves	\$20.00
Each used	Latex gloves	\$6.00
Each used	Over boots	\$25.00
Each used	Disposable goggles	\$15.00
Each used	Gas plug kit	\$50.00
Each used	Plug and dike	\$65.00
Each used	Drum liners	\$10.00
Each used	Barricade tape	\$22.00
Each used	Poly sheeting	\$55.00
Per incident	Removal of hazardous material	\$150.00
Per incident	Disposal of hazardous material	\$150.00
Per incident	Gas multimeter	\$65.00
Per incident	CO 2 meter	\$65.00
Per quart	Microblaze	\$10.00
Per 5 gallons	Microblaze	\$150.00
Unit of Measurement	Tool	Price
Per incident	Spreaders	\$250.00
Per incident	Cutters	\$250.00
Per incident	Rams	\$250.00
Per incident	Air bags	\$250.00
Per incident	K-12 saw	\$55.00
Per incident	Target saw	\$55.00
Per incident	Ajax tool	\$25.00
Per incident	K-tool	\$25.00
Per incident	Windshield tool	\$15.00
Each used	Rescue blanket	\$32.00
Each used	Rope	\$25.00

Collision investigation fee. Charged in responses where no mitigation services, debris removal, or rescue services are performed: \$275.00

A5.10

Ord. No. 2019-25,
Exh. A, 8/27/2019

FIRE PLANNING REVIEW AND INSPECTIONS

Fees and Charges



Cancellation Fees	
Cancellation Fee	\$100.00
License/Use Permits	
Fire Protection System Permit	\$30.00
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	\$145.00
High Pile Review with Hazmat	\$215.00
High Pile Storage Permit	
Annual Fee for High Pile Storage	
0-15,000 sq. feet	\$100.00
15,001-50,000 sq. feet	\$200.00
> 50,001 sq. feet	\$300.00
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	\$75.00
>30 Occupants	\$150.00
Clean Agent Extinguishing System Inspection	
1-50 heads	\$145.00
> 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	\$100.00
> 10,000 sq. ft.	\$100 + \$1.00/SF over 1,000
Fire Pump Test	\$315.00
Generator Testing	
<660 gallons of fuel	\$100.00
>660 gallons of fuel	\$150.00
Hospitals/Similar Occupancy Inspections	\$100
Nursing Home/Occupancy Inspections	\$100
Hydrant Flow Testing Reports	
Actual flow test performed	\$150.00
Each additional hydrant	\$75.00
Pulled from files	\$25.00
Hydrostatic Tests	\$100.00
Kitchen Extinguishing Hood System Test	\$100.00
Miscellaneous Inspections	\$100 plus \$50/hour over 1 st hour
Mobile Food Vendor Inspection (LP Gas)	\$100.00
Inspection of use, storage, handling and transportation	
Standpipe Flow Test - Requires Eng. Company	
1st building	\$600.00/building
Additional building	\$150 per additional bldg.
State Licensed Occupancy Inspections	\$100.00
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)	\$125.00
Dry/Wet Chemical & Clean Agent System Review (per system submitted)	\$125.00
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 \$1,000.00
Charge for drawings to a scale other than 1/8"=1'	\$10.00 per sheet
Standpipe Systems Review (per system submitted)	\$150.00
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)	\$100.00
Carnival/Circus Operational Permit	\$200.00
Permit required for outdoor events with expected attendance of > 75 people with some exceptions granted	
Festival/Fair Operational Permit	
49 - 499 Expected Attendees	\$150.00
>500 Expected Attendees	\$300.00
Fire Watch (Stand By for Special Events)	\$100/hour (2 hour minimum)
Fireworks/Pyrotechnics	\$200.00
Fee includes plan review, license review, and site inspection	
Public Assembly Permit	\$150.00
Annual permit requirement for nightclubs	
Re-inspection Fee for Special Events	\$16.00
Fee is charged for inspector to revisit a special event site due to safety findings in initial inspection	
Special Effects	\$100.00

Special Event Permit Revision Fee	\$75.00
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	\$150.00
Permit issued for hosting public events of > 50 people in a non-public event structure	
Temporary Helistop Permit	\$150.00
Permit is required to ensure temporary helistop is in compliance with adopted Fire Code and applicable NFPA standards	
Temporary Occupancy Load Adjustment	\$100.00
Tents/Temporary Membrane Structure Permit	\$100.00
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	\$100.00
Performances with open flames	
Trade Show/Exhibit Permit	\$100.00
Permit required for all events classified as trade shows, exhibits, or garden shows	
Trade Show/Exhibit Additional Floor Plan Review	\$50.00

MUNICIPAL COURT

		MUNICIPAL COURT - GENERAL PROVISIONS	
A7.01			
A7.01.014	1995 Code	Jurors - Jury fee. Jury fee for defendant convicted after requesting jury trial	\$5.00
A7.01.023	1995 Code	Fee for person requesting driving safety course.	\$10.00
A7.02		MUNICIPAL COURT – BUILDING SECURITY FUND	
A7.02.002	1995 Code	Assessment of fee – Security fee for defendants convicted in a trial for a misdemeanor offense (except for parking ticket offenses) in the municipal court.	\$3.00
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.	\$4.00
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.	\$5.00

OFFENSES AND NUISANCES

A8.05.091	1995 Code	ABANDONED AND JUNKED VEHICLES	
		Fee to accompany report of garage keeper to police department	\$5.00

TRAFFIC AND VEHICLES

A12.12.005		Golf Carts	
		Registration Annually	\$20/Initial \$10 Renewal
A12.14.005		Dockless vehicle for hire permit agreements	
		Annual Business Permit (non-refundable)	\$500
		Annual Fee for each Dockless vehicle	\$50/each
A12.14.005		Dockless vehicle operations	
		Fee for return of impounded vehicle	\$50/each

UTILITIES

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

Solid Waste

A13.08.015

Ord. No. 2019-42 9/24/2019

Residential Service monthly charge	
Residential Additional Cart monthly charge	\$17.69
Residential Additional Recycling Cart monthly charge	\$5.79
	\$2.31

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	\$26.69			N/A	N/A	N/A	
2 CY Dumpster	\$77.12	\$210.21	\$258.83	\$275.09	\$316.34	\$332.16	\$71.77
3 CY Dumpster	\$83.93	\$155.56	\$246.30	\$328.09	\$409.85	\$436.46	\$77.56
4 CY Dumpster	\$115.36	\$168.17	\$269.04	\$358.27	\$447.81	\$522.25 \$548.36	\$81.03
6 CY Dumpster	\$126.39	\$206.63	\$349.18	\$438.68	\$548.35	\$658.01	\$96.09
8 CY Dumpster	\$144.19	\$250.07	\$374.00	\$486.74	\$608.42	\$730.10	\$109.98
10 CY Dumpster	\$153.60	\$253.53	\$396.88	\$530.08	\$662.60	\$795.12	\$122.70



Commercial Recycling Dumpster Services (Non-Exclusive)

Container Size	Weekly Collection Frequency						Extra Pickups
	1	2	3	4	5	6	
96-Gallon Cart	\$21.14			N/A	N/A	N/A	
2 CY Dumpster	\$69.41	\$189.19	\$232.46	\$247.57	\$284.72	\$298.95	\$71.77
3 CY Dumpster	\$75.54	\$140.00	\$226.30	\$281.34	\$377.18	\$452.61	\$77.56
4 CY Dumpster	\$90.93	\$163.78	\$245.67	\$327.57	\$409.45	\$491.33	\$81.03
6 CY Dumpster	\$94.79	\$154.97	\$261.89	\$329.02	\$411.25	\$493.52	\$96.09
8 CY Dumpster	\$100.94	\$175.05	\$261.80	\$340.71	\$425.89	\$511.07	\$109.98
10 CY Dumpster	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.70

Additional Fee Commercial Services

Description of Service	Fee
Lock	\$12.74 per month
Set of casters	\$23.15 per month
Opening and closing of enclosures	No Charge
Excessive maintenance	\$115.76 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	\$5.50	\$150.18	\$361.56	\$26.89	\$0.00
15 CY Roll-off ¹	\$5.50	\$150.18	\$361.56	\$26.89	\$0.00
20 CY Roll-off	\$5.50	\$150.18	\$361.56	\$26.89	\$0.00
30 CY Roll-off	\$5.50	\$150.18	\$361.56	\$26.89	\$0.00
40 CY Roll-off	\$5.50	\$150.18	\$361.56	\$26.89	\$0.00

*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	\$115.76	N/A	\$361.56	\$26.89	\$0.00
15 CY Roll-off	\$115.76	N/A	\$361.56	\$26.89	\$0.00
20 CY Roll-off	\$115.76	N/A	\$361.56	\$26.89	\$0.00
30 CY Roll-off	\$115.76	N/A	\$361.56	\$26.89	\$0.00
40 CY Roll-off	\$115.76	N/A	\$361.56	\$26.89	\$0.00
25 CY Roll-off Compactor	N/A	\$347.29	\$361.56	\$26.89	\$0.00
30 CY Roll-off Compactor	N/A	\$376.23	\$361.56	\$26.89	\$0.00
40 CY Roll-off Compactor	\$137.81	\$405.16	\$361.56	\$26.89	\$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.

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	Equivalent of twelve (12) months average times two (2), plus fifteen (15)%
		Temporary Deposit follows same rules for Residential and commercial above	
		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 to the City
		Meter Testing Fee – unless City initiated	Actual cost plus \$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

CEMETERIES

FAIRVIEW CEMETERY

A15.01			
A15.01.012	Ord. No. 2020-27 9/8/20	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

BASTROP BUILDING BLOCK (B³) CODE

	Ord. No. 2019-42 9/24/2019	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
B ³ Code Sec. 1.4.010	Ord. No. 2019-42 9/24/2019	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
		Single Improvement Public Improvement Plan Review	minimum + all professional fees*
		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*
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

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

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

B ³ Code Sec. 2.1.001	Ord. No. 2019-42 9/24/2019	Zoning Concept Scheme Review (greater than or equal to 3.4 acres) (plus 5% administration fee)	\$3,006 + \$200 per acre (rounded up)
B ³ Code Sec. 2.1.001	Ord. No. 2019-42 9/24/2019	Zoning Concept Scheme Review (less than 3.4 acres)	\$1,581

Test			Test
B ³ Code Sec. 2.1.001	Ord. No. 2019-42 9/24/2019	Planned Development Zoning Amendment Review (plus 5% administration fee)	\$9,006 + \$200 per acre (rounded up)
B ³ Code Sec. 2.1.002	Ord. No. 2019-42 9/24/2019	Zoning Variance Review	\$3,681
		B ³ Code Text Amendment Review	\$2,106, plus professional fees*
		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
B ³ Code Chapter 8	Ord. No. 2019-42 9/24/2019	SIGNS	
		Off-Premise 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	\$50
		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	\$58.50 per two-week period
		Sidewalk Sign	\$58.50
		Master Sign Plan Review	\$531
		Administrative Sign Variance Review	\$1,056
		ZBA Sign Variance Review	\$3,681
B ³ Code Chapter 9	Ord. No. 2019-42 9/24/2019	HISTORIC PRESERVATION	
		Certificate of Appropriateness	\$58.50
		Certificate of Appropriateness - Demolition or Relocation	\$111
		*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	



Financial Management Policy

*APPROVED
AUGUST 24, 2021*

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PURPOSE STATEMENT

The overriding goal of the Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition while conducting its operations consistent with the Council-Manager form of government established in the City Charter. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policy is to provide guidelines for the financial management staff in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager.

The scope of the policies spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management, expenditure control and debt management.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

ACCOUNTING

The City of Bastrop finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board. The fiscal year of the City shall begin on October first of each calendar year and shall end on September thirtieth of the following calendar year. This fiscal year shall also be established as the accounting and budget year. Governmental fund types use the modified accrual basis of accounting, revenues are recognized when susceptible to accrue (i.e., when they are measurable and available). Expenditures are recognized when the related funds liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due.

Proprietary fund types are accounted for on a full accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred

FUNDS

Self-balancing groups of accounts are used to account for city financial transactions in accordance with generally accepted accounting principles. Each fund is created for a specific purpose except for the General Fund, which is used to account for all transactions not accounted for in other funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service and Capital Project funds.

EXTERNAL AUDITING

The City will be audited annually by outside independent auditors. The auditors must be a CPA firm of national reputation and must demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards, generally accepted government auditing standards, and contractual requirements. The auditors' report on the City's financial statements including any federal grant single audits will be completed within 120 days of the City's fiscal year end, and the auditors' management letter will be presented to the city staff within 150 days after the City's fiscal year end. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered. The city staff and auditors will jointly review the

management letter with the City Council within 60 days of its receipt by the staff.

EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL

The external auditors are accountable to the City Council and will have access to direct communication with the City Council if the city staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

EXTERNAL AUDITOR ROTATION

The City will not require external auditor rotation but will circulate requests for proposal for audit services periodically, normally at five-year intervals or less.

EXTERNAL FINANCIAL REPORTING

The City will prepare and publish a Comprehensive Annual Financial Report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles and may be presented annually to the Government Finance Officers Association (GFOA) for evaluation and possibly awarding of the Certification of Achievement for Excellence in Financial Reporting. The CAFR will be published and presented to the City Council within 180 days after the end of the fiscal year. City staffing and auditor availability limitations may preclude such timely reporting. In such case, the Chief Financial Officer will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons, therefore.

INTERNAL CONTROLS

WRITTEN POLICIES & PROCEDURES

The Finance Department is responsible for developing city-wide written policies & procedures on accounting, cash handling, and other financial matters. The Policies will be reviewed by the City Manager and approved by the City Council. The procedures will only need approval by the City Manager.

The Finance Department will assist department managers as needed in tailoring these written procedures to fit each department's requirements.

INTERNAL AUDIT

The Finance Department may conduct reviews of the departments to determine if the departments are following the written procedures as they apply to the departments.

Finance will also review the written policies and procedures on accounting, cash handling and other financial matters. Based on these reviews Finance will recommend internal control improvements as needed.

DEPARTMENT MANAGERS RESPONSIBLE

Each department manager is responsible to the City Manager to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented, and that all independent and internal control recommendations are addressed.

OPERATING BUDGET

PREPARATION

The City's "operating budget" is the City's annual financial operating plan. It consists of governmental and proprietary funds, including the general obligation debt service fund. The budget is prepared using the same basis of accounting as the audited financial statements. The budget is prepared by the City Manager with the assistance of the Chief Financial Officer and cooperation of all city departments. The City Manager transmits the document to the City Council thirty (30) days prior to the commencement of the fiscal year per the City Charter. The budget should be enacted by the City Council prior to the fiscal year beginning. The operating budget may be submitted to the GFOA annually for evaluation and possible awarding of the Award for Distinguished Budget Presentation.

The budget document presented to Council will be in compliance with Article VI Section 6.02 of the City Charter.

A copy of the proposed budget shall be filed with the City Secretary, at the Public Library and available on the City's website when it is submitted to the City Council in accordance with the provisions of the City Charter Article VI Section 6.03.

At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirements of state law, cause to be published the date, time, and place of a Public Hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving reasons for wishing to increase or decrease any such items. This is in accordance with the provisions of the City Charter Article VI Section 6.04.

After a public hearing, the Council shall analyze the budget, making any additions or deletions considered appropriate, and shall, at least three (3) days prior to the beginning of the fiscal year, adopt the budget by a favorable vote. This in accordance with the provisions of the City Charter Article VI Section 6.05.

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by City Council shall constitute the official appropriations of proposed expenditures for the year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for that tax year. This in accordance with City Charter Article VI Section 6.06.

BALANCED BUDGETS

An operating budget will be balanced, with current revenues, inclusive of beginning resources, greater than or equal to current operating expenditures/expenses.

PLANNING

The budget process will begin with a Staff Budget Retreat followed by a Council Budget Workshop to provide direction to the City Manager on goals of the organization. From Jan. – April, each Department Director will enter their line item budgets into the budget software. Starting in June, meetings are scheduled with the City Manager, Chief Financial Officer and Department Directors, to review their budget submittals. The City Manager submits a proposed budget to the City Council before the end of July. The City Council will conduct budget workshops as necessary.

REPORTING

Periodic financial reports are available within INCODE to enable the department managers to manage their budgets and to enable the Finance Department to monitor and control the budget as approved by the City Council. Summary monthly financial reports will be presented to the City Council within 45 days after the end of each month, if council meetings do not interfere with reporting requirement. Such reports will include current year revenue and expenditure budgets and year-to-date actual figures for all major funds.

CONTROL

Operating Expenditure Control is addressed in another section of the Policies.

PERFORMANCE MEASURES

Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the final budget document.

CAPITAL BUDGET

PREPARATION

The City's Capital Budget will be included in the City's Operating Budget. The Capital Budget will be prepared by the City Manager with assistance from the Finance Department and involvement of all required city departments.

APPROPRIATION

An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned

CONTROL

All capital project expenditures must be appropriated in the capital budget. Finance must certify the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

ALTERNATE RESOURCES

Where applicable, assessments, impact fees, or other user- based fees should be used to fund capital projects which have a primary benefit to certain property owners.

DEBT FINANCING

Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

REPORTING

Financial reports will be available to enable the department managers to manage their capital budgets and to enable the finance department to monitor the capital budget as authorized by the City Manager.

REVENUE MANAGEMENT

SIMPLICITY

The City will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

CERTAINTY

An understanding of the revenue source increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

EQUITY

The City will strive to maintain equity in the revenue system structure. It is recognized that public policy decisions may lead to subsidies in certain circumstances, e.g., Over 65 property tax exemptions.

ADMINISTRATION

The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost, and cost of services analysis.

REVENUE ADEQUACY

The City will require that there be a balance in the revenue system. That is, the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

COST/BENEFIT OF ABATEMENT

The City will use due caution in the analysis of any tax, fee, or water and wastewater incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as a part of such analysis and presented to the appropriate entity considering using such incentive.

DIVERSIFICATION AND STABILITY

In order to protect the government from fluctuations in revenue source due to fluctuations in the economy, and variations in weather (in the case of water and wastewater), a diversified revenue system will be sought.

NON-RECURRING REVENUES

One-time revenues will not be used for ongoing operations. Non-recurring revenues will be used only for non-recurring expenditures. Care will be taken not to use these revenues for budget balancing purposes.

PROPERTY TAX REVENUES

For every annual budget, the City shall levy two property tax rates: Maintenance & Operations and Interest & Sinking (debt service). The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general debt obligations for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the Debt Service Fund. The maintenance and operations levy shall be accounted for in the General Fund. The City will adhere to state law when calculating these tax rates. Property shall be assessed at 100% of the fair market value as appraised by the Bastrop Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law. A 97% collection rate will serve as a minimum goal for tax collection, with the delinquency rate of 4% or less. The 97% rate is calculated by dividing total current year tax collections for a fiscal year by the total tax levy for the fiscal year.

All delinquent taxes will be pursued as part of the collection contract the City has with the Bastrop County Tax Assessor/Collector.

USER-BASED FEES

For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs and services.

GENERAL AND ADMINISTRATIVE CHARGES

A method will be maintained whereby the General Fund can impose a charge to the enterprise/proprietary funds for general and administrative services (overhead allocation) performed on the funds' behalf. The details will be documented and said information will be maintained in the Finance Department.

TRANSFER FROM ELECTRIC FUND

There will be a transfer from the Electric Fund to the City's General Fund which represents a Return on Investment (payment in lieu of taxes). This transfer should not exceed 11% of the total proposed revenue of the Electric Fund for that budget year.

UTILITY RATES

The City will strive to review utility rates annually and, if necessary, adopt new rates to generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects.

INTEREST INCOME

Interest earned from investment of available monies that are pooled will be distributed to the funds monthly in accordance with the claim on cash balance of the fund from which monies were provided to be invested.

REVENUE MONITORING

Revenues received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the monthly financial report to Council.

EXPENDITURE CONTROL

OPERATING EXPENDITURES

Shall be accounted, reported, and budgeted for in the following categories:

1. Personnel Costs
2. Supplies and Materials
3. Maintenance and Repairs
4. Occupancy
5. Contractual Services
6. Other Charges
7. Contingency

APPROPRIATIONS

The level of budgetary control is the department level budget in all Funds. Transfers between expenditure accounts within a department may occur with the approval of the Department Director. City Manager approval is required if transferring from a personnel or capital accounts within a department. When budget adjustments (i.e., amendments), are required between departments and/or funds, these must be approved by the City Council through an Ordinance

CONTINGENCY ACCOUNT

The General Fund Contingency Account will be budgeted at a minimal amount (\$35,000). Increases to the contingency account must be approved by City Council.

CONTINGENCY ACCOUNT EXPENDITURES

The City Council must approve all contingency account expenditures over \$35,000. The City Manager must approve all other contingency account expenditures and report them to City Council.

PURCHASING CONTROL

All purchases shall be made in accordance with the City's Purchasing Policy. Authorization levels for appropriations previously approved by the City Council are as follows: below Directors \$1,000 (Directors can request to have this amount raised by submitting a written request to the Finance Department), for Directors up to \$9,999, for Chief Financial Officer up to \$14,999, and with any purchases exceeding \$15,000 to be approved by the City Manager.

PROFESSIONAL SERVICES

Professional services will generally be processed through a request for proposals process, except for smaller contracts. The City Manager may execute any professional services contract less than \$50,000 provided there is an appropriation for such contract.

PROMPT PAYMENT

All invoices will be paid within 30 days of receipt in accordance with the prompt payment requirements of State law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the City's investable cash, where such delay does not violate the agreed upon terms.

ASSET MANAGEMENT

INVESTMENTS

The City's investment practices will be conducted in accordance with the City Council approved Investment Policies.

CASH MANAGEMENT

The timing and amount of cash needs and availability shall be systematically projected in order to maximize interest earnings from investments.

INVESTMENT PERFORMANCE

A quarterly report on investment performance will be provided by the Chief Financial Officer to the City Council in accordance with the City's Investment Policy.

FIXED ASSETS AND INVENTORY

The City of Bastrop's Purchasing Policy defines Fixed Assets and "Minor Capital Outlay" items as items with a value over \$1,000 and with a life expectancy of two (2) or more years. Asset control will be conducted in accordance with the City Council approved Purchasing Policy Sec. IV which includes annual inventory count, proper disposal and security measures. The Finance Department has procedures in place to capture these types of purchases, make sure they are added to the Fixed Asset List and be placed on the insurance. All departments should have procedures in place for proper maintenance of all city assets.

FINANCIAL CONDITION AND RESERVES

NO OPERATING DEFICITS

Current expenditures should be paid with current revenues. Deferrals, short-term loans, or one-time sources should be avoided as budget balancing technique. Reserves will be used only for emergencies on non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.

OPERATING RESERVES

Failure to meet these standards will be disclosed to the City Council as soon as the situation is recognized and a plan to replenish the ending resources over a reasonable time frame shall be adopted. This should be followed by a plan to mitigate the re-occurrence of this type of shortfall in the future.

1. The General Fund ending fund balance will be maintained at an amount up to three months' worth of estimated expenditures or at a level of 25% of budgeted operating expenditures.
2. The Enterprise/ Proprietary Funds will be maintained at a minimum level of 35% of budgeted operating expenditures.
3. Fund balances which exceed the minimum level established for each fund may be appropriated for non-recurring capital projects.

RISK MANAGEMENT PROGRAM

The City Council adopts an Investment Policy annually that outlines the investment strategy guidelines with the first goal being the safety of public funds. These policies mitigate the risk associated with investing these public funds.

LOSS FINANCING

All reasonable options will be investigated to finance losses. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based on a calculation of incurred but not reported claims, and actuarial determinations and such reserves will not be used for any purpose other than for financing losses.

ENTERPRISE/ PROPRIETARY FUND SELF-SUFFICIENCY

The City's enterprise funds' resources will be sufficient to fund operating and capital expenditures. The enterprise funds will pay (where applicable) their fair share of general and administrative expenses, in-lieu-of-property taxes and/or franchise fees. If an enterprise fund is temporarily unable to pay all expenses, then the City Council may waive general and administrative expenses, in-lieu-of-property taxes and/or franchise fees until the fund is able to pay them.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund reserve level needs to be sufficient to allow the fund to operate if a downturn in the economy occurred. Sufficient level of reserves should be a minimum of the annual Convention Center debt payment, Community Asset funding, and fifty percent (50%) of Visit Bastrop funding for the current year of expenditures to allow the City to ensure continuity of the organizations promoting tourism. Policy makers will need to determine priorities and funding levels should the economic downturn be expected to exceed this minimum reserve amount.

DEBT MANAGEMENT

SELF-SUPPORTING DEBT

When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.

ANALYSIS OF FINANCING ALTERNATIVES

The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves or current monies.

VOTER AUTHORIZATION

The City shall obtain voter authorization before issuing General Obligation Bonds as required by law. Voter authorization is not required for the issuance of Revenue Bonds and Certificates of Obligation. However, the City may elect to obtain voter authorization for Revenue Bonds.

BOND DEBT

The City of Bastrop will attempt to maintain base bond ratings of AA2(Moody's Investors Service) and AA (Standard & Poor's) on its general obligation debt, and AA- on its revenue bonds. In an attempt to keep the debt service tax rate flat, retirement of debt principal will be structured to ensure constant annual debt payments when possible.

IRS COMPLIANCE

The City will maintain written procedures for Post Bond Issuance Federal Tax compliance with IRS laws and regulations for tax exempt debt.

STAFFING AND TRAINING

ADEQUATE STAFFING

Staffing levels will be adequate for the fiscal functions of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload scheduling alternatives will be explored before adding staff.

TRAINING

The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

GRANTS/FUNDING REQUESTS FINANCIAL MANAGEMENT

GRANT SOLICITATION

Each department is responsible for researching and applying for grants that support needs within their department. The purpose of this policy is to ensure grant funding is solicited with prior approval of the City Manager. The grant application should only be made with input from pertinent departments. The grants should be cost beneficial and meet the City's objectives. Communication will be made with City Council to keep them informed on what grants are being solicited.

GRANT ACCEPTANCE

All grants awarded to the City of Bastrop must be accepted by action of the City Council. If the grant opportunity is identified early enough for inclusion in the annual budget, it shall be identified and budgeted in revenue and expenditure accounts. If the grant is accepted but has not been included in the annual budget, a budget amendment shall be requested to reflect the revenues and expenditures associated with the grant.

RESPONSIBILITY

Departments will oversee the day-to-day operations of grant programs, will monitor performance and compliance, and will also keep the Finance Department informed of significant grant-related plans and activities. Finance Department staff members will serve as liaisons with grantor financial management personnel, will prepare invoices, and will keep the books of account for all grants.

FUNDING REQUESTS FROM PARTNER ORGANIZATIONS

These organizations are identified as the Bastrop Economic Development Corporation and Visit Bastrop. The City Council will be informed of a funding request from a Partner Organization through an agenda item at a public meeting.

DONATIONS

LESS THAN \$25, 000

The City Manager is authorized to accept or reject any and all offers of donations made to the City having a monetary value of less than \$25,000 after due and proper consideration of the following factors:

1. Whether the proposed donation would be of a true benefit to the community or City government;
2. Whether the proposed donation is appropriate or has practical use to the City's current or planned operation D
3. Whether the City already possesses similar items making the donated items(s) surplus;
4. Whether the proposed donation would require any undesirable or unreasonably high maintenance costs and efforts; and
5. Whether the required recognition, or stipulation, of the donor exceeds the vlue of the proposed donation or an acceptable level of recognition.

The City Manager shall prepare a report to be submitted to the City Council on a regular basis, not less than quarterly, detailing any offers of donations made to the City during the previous quarter, indicating whether such offer was accepted or rejected and, if rejected, stating the reason for same.

MORE THAN \$25, 000

The City Manager shall review proposals for donations having a monetary value of \$25,000 and greater to the City and shall prepare a recommendation to the City Council on such proposals. City Council action shall be required for acceptance of any such proposal. Prior to submittal to the City Council, the City Manager may invite comments from all affected City Department Heads and related Advisory Boards.

ACCEPTANCE

Upon acceptance by the City, the donor shall coordinate with City staff for the acceptance of the donation and specify a time frame for the expenditure or use of the donation. If a donation us not used for the intended specific purpose, within the approved amount of time, the donation may be returned to the donor upon request, or an extension of time may be permitted upon approval of the City and the donor.

All donations of any type in any amount of value shall be received and processed in accordance with proper and accepted accounting procedures.


ANNUAL REVIEW AND REPORTING

ANNUAL REVIEW


These Policies will be reviewed administratively by the City Manager at least annually, prior to preparation of the operating budget.

REPORTING

The Chief Financial Officer will report annually to the City Manager on compliance with these policies.



Tracy Waldron, Chief Financial Officer



Paul A. Hofmann, City Manager

History of Financial Policies:

- Previously Approved 9/23/14
- Previously Approved 10/25/16
- Previously Approved 5/9/17
- Previously Approved with Budget 9/25/18
- Previously Approved 10/22/19
- Previously Approved 9/8/20



Purchasing Policy

*APPROVED
AUGUST 24, 2021*



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PURPOSE

It is the policy of the City of Bastrop that all purchasing shall be conducted strictly based on economic and business merit. This policy is intended to promote the best interest of the citizens of the City of Bastrop, Texas.

The City of Bastrop intends to maintain a cost-effective purchasing system conforming to good management practices. The establishment and maintenance of a good purchasing system is possible only through cooperative effort. It must be backed by proper attitudes and cooperation of not only every Department Director and Official, but also every Supervisor and Employee of the City of Bastrop.

The purchasing process is not instantaneous. Time is required to complete the steps required by State law. In order to accomplish timely purchasing of products and services at the least cost to the City of Bastrop, all departments must cooperate fully. Prior planning and the timely submission of requisitions are essential to expedite the purchasing process and to assure that the process is orderly and lawful.

This Policy reaffirms the City of Bastrop's commitment to strengthen purchasing and property controls to reasonably assure that assets are received and retained in the custody of the City of Bastrop.

CODE OF ETHICS

It is important to remember that when employees are participating in the purchasing process, they represent the City of Bastrop. By participating in the purchasing process, employees of the City of Bastrop agree to:

- a. Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications.
- b. Demonstrate loyalty to the City of Bastrop by diligently following the lawful instructions of the employer, using reasonable care, and only authority granted.
- c. Refrain from any private business or professional activity that would create a conflict between personal interests and the interest of the City of Bastrop.
- d. Refrain from soliciting or accepting money, loans, credits, or prejudicial discounts, and the acceptance of gifts, entertainment, favors, or services from present or potential suppliers that might influence, or appear to influence purchasing decisions.
- e. Handle confidential or proprietary information belonging to employer or suppliers with due care and proper consideration of ethical and legal ramifications and governmental regulations.
- f. Promote positive supplier relationships through courtesy and impartiality in all phases of the purchasing cycle.
- g. Expose corruption and fraud wherever discovered.
- h. Texas Law prohibits component purchasing, separate purchasing and sequential purchasing of any kind. An employee commits an offense by intentionally or knowingly making or authorizing component, separate or sequential purchasing to avoid the competitive bidding requirements.
- i. Adherence to the City's Ethics Ordinance is mandatory. If there is a conflict between the two Ethics policies, the stricter of the two would apply.

COMPETITIVE PURCHASING REQUIREMENTS

The City of Bastrop policy requires three quotes for purchases over \$3,000. The only exceptions to this rule are for items purchased under a cooperative contract, sealed bid award, sole source purchases or purchases for an emergency situation.

Under no circumstances shall multiple requisitions be used in combination to avoid otherwise applicable bidding requirements or City Council approval.

WHO IS AUTHORIZED TO MAKE PURCHASES?

Purchases will only be processed if authorized by a Department Head or approved representative in an employee's direct chain of command.

INSTRUCTIONS FOR SOLICITING BIDS

When soliciting bids, City of Bastrop buyers must follow the steps below:

1. Give the same exact specifications to each vendor.
2. Give each bidder same deadline for turning in bids.

City of Bastrop buyers must inform vendors that bids submitted are all inclusive. Any charges for freight and handling, fuel fees or other costs must be included in the bid. In order to obtain contract status, the Department Head is responsible for first adhering to the procurement requirements stated below. City Manager approval or his designee is required.

PURCHASING CONTROL

Authorization levels established within INCODE for appropriations previously approved by the City Council are as follows:

- Directors' or their designee not to exceed \$9,999.99
- Chief Financial Officer or designee up to \$14,999.99
- City Manager or designee approving purchases exceeding \$15,000.00

All purchases requiring a purchasing summary must have an approved purchase order before placing the order.

FLEET PURCHASES

The Finance Department will create a Fleet Appropriations List at the beginning of every fiscal year based on the adopted budget. A unit number will be assigned to each vehicle and equipment included on this list. This list will be distributed to each department with vehicles and equipment on the list.

Each department will complete and submit their purchasing summaries to the Finance Department, which should include the unit number assigned, as close to October 1st as possible. The purchasing summaries will be checked against the Fleet Appropriations List and reviewed for accuracy and

completeness. Once reviewed by the Finance Department, the summaries will go to the City Manager for approval.

Upon approval by the City Manager, a purchase order will be created and authorized by the Finance Department for each approved purchasing summary. At the time of issuance of the purchase order, budgeted funds will be encumbered to prevent the funds from being reallocated.

Approved purchase orders will be sent to each department with authorized vehicles and equipment on the Fleet Appropriations List. Once the department has received the approved purchase order, fleet orders can be placed with the selected vendor.

DOLLAR LIMITATIONS

The following dollar limitations should be used as a guideline. These limitations may not apply in all cases. Dollar limitations pertain to total purchase or invoice total not per single item cost. It is the Department Directors responsibility to insure Purchasing policies are being adhered to.

\$0.01-\$3,000: Purchases of non-contract goods or services totaling \$3,000 or less require no quotation but are recommended.

If invoices for a single service contractor combine to total greater than \$3,000 in a fiscal year, the city will require the standards of \$3,001 to \$49,999 for purchasing to apply. As clearly identified in the II. Code of Ethics H. Texas Law prohibits component purchasing, separate purchasing and sequential purchasing of any kind. An employee commits an offense by intentionally or knowingly making or authorizing component, separate or sequential purchasing to avoid the competitive bidding requirements.

Note that an employee does not commit an offense by making or authorizing component, separate, or sequential purchasing to address unexpected circumstances (such as unanticipated repairs) rather than to avoid competitive bidding requirements. Accordingly, if invoices for a single service contractor combine to total greater than \$3,000 in a fiscal year due to unexpected circumstances (and not to avoid competitive bidding requirements), the standards that apply to purchase totaling \$3,001 to \$49,999 will not apply.

If you have questions about which standards apply, contact the Finance Department.

\$3,001-\$49,999: Except where otherwise exempted by applicable State law, purchases totaling \$3,001 to \$49,999 require three (3) written quotes attached to a Purchasing Summary Form and a purchase order provided to the Finance Department.

No purchase orders of non-contract goods or services will be issued in excess of \$15,000 without City Manager or his designee prior approval.

If the lowest responsible quote is not selected, an explanation should be provided on the Purchasing Summary Form and approval by the City Manager will be required, no matter the dollar amount. Only the City Manager or his designee may determine "Best Value". The City Manager may elect to accept less than three quotes from a Director if due diligence has been documented by the Director in trying to adhere to the purchasing policy. A memo will be required from the Director providing a reason for their inability to obtain three written quotes and the scope of services being provided if applicable. It

must be approved and signed by the City Manager and attached to each Purchasing Summary Form and purchase order provided to the Finance Department.

According to State Law, two (2) Historically Underutilized Businesses (HUBs) are to be contacted on a rotating basis. HUB vendors are obtained from the Texas Comptroller of Public Accounts website. If the list fails to identify a historically underutilized business in the county in which the municipality is situated, the municipality is exempt.

If purchasing through a cooperative purchasing alternative, i.e. BuyBoard, DIR, TXMAS provide only one (1) written quote; proof or identification that the quote is from a cooperative source, complete a Purchasing Summary Form and a purchase order. Any vendor specific contracts should be on file with the Finance Department prior to final approval being given if applicable. It is the Department Director's responsibility to ensure the cooperative information is on file with the Finance Department.

\$50,000+: Except as otherwise exempted by applicable State law, requisitions for item(s) whose aggregate total cost is more than \$50,000 must be processed as competitive solicitations (e.g. sealed bids, request for proposals, and request for offers). Texas Local Government Code, Subchapter B, Section 252.021 defines the requirements for competitive bids.

The Code requires that sealed bids and request for proposals (RFP) are advertised in a local newspaper for two consecutive weeks prior to the bid opening. All bids must be received sealed and turned in to the City Secretary's Office by the date and time listed in the bid. Any bids received after the stated time will be returned unopened. The bid opening process is open to the public and all vendors that respond to the specific are invited to attend. Questions concerning pricing will not be addressed at the opening. Contracts for services require Errors & Omissions coverage.

If purchasing through a cooperative purchasing alternative, i.e. BuyBoard, DIR, TXMAS provide only one (1) written quote; proof or identification that the quote is from a cooperative source, complete a Purchasing Summary Form and a purchase order. All cooperative vendor specific contracts should be on file with the Finance Department prior to final approval being given if applicable. It is the Department Director's responsibility to ensure the cooperative information is on file with the Finance Department. City Manager written approval is required.

Rental Agreement: Vendors who provide rental items to the city are required to carry insurance. The type and amounts of insurance required vary based on the item rented. The Chief Financial Officer must review all rental contracts before the contract is awarded.

PERSONAL OR PROFESSIONAL SERVICES

Under the Professional Services Procurement Act, a contract for the purchase of a personal or professional service is exempt from competitive bidding requirements. The City also provides exemption for the purchasing of planning services.

The City may not select providers of professional services based on competitive bids. In these situations, the City must make the selection and award based on demonstrated competence and qualifications for performing the services for a fair and reasonable price.

Professional services may include:

- Accounting
- Architecture
- Landscape architecture
- Land surveying
- Medicine
- Optometry
- Engineering
- Real estate appraisal
- Nursing

According to the Texas Attorney General's Office professional services may include "*members of disciplines requiring special knowledge or attainment and a high order of learning, skill and intelligence.*"

OTHER EXEMPTIONS

State law authorizes other categories of exempt purchases. Purchases from other governments, some auctions and going-out-of-business sales, and other purchases are exempt under provisions of the Local Government Code and Vernon's Statutes.

The following is a list of other areas that are exempt from competitive bidding requirements:

1. Land or right-of-way
2. Items that can be obtained from only one source, including:
 - a. items for which competition is precluded because of the existence of patents, copyrights, secret processes or monopolies;
 - b. films, manuscripts or books;
 - c. electric power, gas, water, and other utility services; and
 - d. captive replacement parts or components for equipment;
3. Food
4. Personal property sold:
 - a. at an auction by a state licensed auctioneer;
 - b. at a going-out-of-business sale; or
 - c. by a political subdivision of the state, a state agency, or an entity of the federal government
5. Any work performed and paid for by the day is exempt from the competitive bidding process.
6. Work performed under a contract for community and economic development made by a county designed to reasonably increase participation by historically underutilized businesses in public contract awards by establishing a contract percentage goal for HUB businesses.

SOLE SOURCE PURCHASES

Sole Source purchases must be approved by the City Manager before purchasing. These conditions occur when the purchase involves compatibility of equipment, accessories, or replacement parts or when the goods or services is a one-of-a kind or protected by a patent, copyright, secret process. The product is only available from a regulated or natural monopoly. The product is a component or repair part that may only be purchased from the original supplier. The following items are necessary to provide sufficient justification for sole source purchase:

1. A memorandum to the City Manager with a statement must be attached to the Purchasing Summary Form that says a sufficient number of vendors have been contacted to determine that only one practical source of supply exists or states the reasons only one source exists. This memorandum should include the City Manager's signature signifying his approval.
2. A bid from the sole source provider on company letterhead.
3. A letter from the vendor stating they are the sole supplier of the good.

A Purchasing Summary Form and purchase order is still required with the above information attached.

CHANGE ORDERS

According to purchasing law, the City of Bastrop may make changes to plans, specifications or quantities after award of the contract, if necessary. However, no increase may exceed 25% of the original contract amount and any decrease of 25% or more must have the consent of the contractor.

Increases that cause a change in dollar limitations or purchasing law may supersede the 25% rule:

Example: If a contract is awarded for \$45,000, the allowable increase under the 25% rule would be \$11,250. However, this would cause the new price to exceed \$50,000, which by State law requires sealed bids and advertising. Increase would be limited.

Any change in a purchasing contract that exceeds 25% of the original amount will void the original contract.

MAKING THE PURCHASE

City of Bastrop buyers are responsible for making sure that the purchased good or service is received as specified. Under no circumstance should a buyer accept more goods or services than ordered. Employees are only authorized to purchase items that have been approved by their Department Head. A purchase over the original amount requires additional approval.

30 DAY ACCOUNTS PAYABLE CYCLE

Texas law requires municipalities to pay invoices within 30 days or be subject to the payment of interest. It is the responsibility of each department to make sure the signed invoices, purchase orders and any other required paperwork is submitted to the Finance Department as soon as the product is received, or service rendered.

It is the responsibility of Accounts Payable to pay all vendor invoices within 30 days of the date the services or products are received. If the invoice date is different from the service/product receipt date, the department will need to note on the invoice the date of receipt of the product or service. Any Variance between the purchase order and the vendor invoice must be reconciled and documented on the purchase order. Vendor payments can only be made for the original or modified purchase order amount.

EMERGENCY PROCEDURES

Valid emergencies are those that occur as a result of the breakdown of equipment which must be kept in operation to maintain the public's safety or health, or whose breakdown would result in the disruption of City operations. It is required to get City Manager or his designee approval on any emergency purchases.

The Legislature exempted certain items from sealed bidding in the *Texas Local Government Code Section 252.022(a)*, including, but not limited to:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;
2. A procurement necessary to preserve or protect the public health or safety of the municipality's residents;
3. Procurement necessary because of unforeseen damage to public machinery, equipment or other property.

The following steps must be taken when making emergency purchases:

1. Employee must receive approval from the City Manager or his designee.
2. Employee will make every effort to solicit bids unless circumstances prevent employee from doing so.
3. A written statement concerning the emergency must be provided following the incident to provide necessary documentation in Accounts Payable and must include the City Managers signature or his designees.

FEDERAL PROGRAMS

The City of Bastrop has adopted *Federal 2 CFR 200.318 - 200.326 and Appendix II to Part 200* for Federal Programs to ensure City procures materials and services in an efficient and economical manner that is in compliance with the applicable provisions of federal, state and local laws and executive orders. Federal 2 CFR 200 section 318 to 326 cover the following regulations:

200.318 – General Procurement Standards

200.319 – Competition

200.320 – Methods of Procurement to be followed

200.321 – Contracting with Small & Minority businesses, women business enterprises & labor surplus area firms

200.322 – Procurement of Recovered Materials

200.323 – Contract Cost & Price

200.324 – Federal awarding agency or pass-through entity review

200.325 – Bonding requirements

200.326 – Contract Provisions

ASSET CONTROL

INVENTORY CONTROL

The purpose of inventory control is to create and maintain a record/inventory of all fixed assets of the City of Bastrop. Fixed assets include all items over \$5,000 with a life expectancy of two (2) or more years. "Minor Capital Outlay" items must also be inventoried. These items will include assets purchased for \$1,000 to \$4,999.

When a fixed asset is received by the city, it is tagged with a City of Bastrop property tag (if feasible) and added to the Departments master list. A new asset form should be completed, signed, and provided to the Finance Department.

Each Department shall keep an inventory list of all fixed assets permanently assigned to employee.

A wall-to-wall inventory of all fixed assets shall be performed every year or as deemed necessary. It is recommended that Departments perform an annual fixed assets inventory of equipment permanently assigned to employees.

USE OF PROPERTY

City of Bastrop employees should be aware that the use of City property for personal gain is strictly prohibited. City vehicles should only be used for official City business. City Personnel Policies list theft and unauthorized use of City property as grounds for immediate dismissal.

In addition, employees are not to use personal property for the performance of their job or at their work site. Personal items such as radios, coffee pots, picture frame, books, etc. is permissible: however, the City of Bastrop is not responsible for damage to or theft of these items.

DISPOSAL OF SURPLUS MATERIALS AND EQUIPMENT/ DONATIONS

City surplus materials and equipment (a/k/a 'surplus items') includes any City owned personal property such as furniture, fixtures, equipment, computers, vehicles, tools, clothing, or other such items, which have lost useful value to the City, have become non-functional or are obsolete. Such surplus items may be disposed of by one of the following methods:

- Sold competitively, by accepting sealed bids or by public auction;
- Traded in for acquisition of new equipment;
- Donated by the City to a recognized charitable organization;
- Provided to other governmental entities (donation or exchange).
- Sold as 'scrap' (for cash), if the items have no value except for salvage and the City Manager or his designee has authorized the sale for scrap; or
- Disposed of through solid waste collection services, if the item has no salvage or other value and the City Manager or his designee has authorized such disposal.

Trade-In or Donation: Before trading-in and/or donating surplus items, the Department Head must prepare a memorandum to the City Manager and remit a copy to the Finance Department stating: 1) the identity of the surplus items to be disposed of, traded-in or donated, 2) the reasons for the surplus

items being declared surplus, 3) the original purchase price (if ascertainable) of the surplus items, and 4) the value of proposed “trade-in” or “donation”, in the estimation of the Department Head. If the Department Head receives approval by City Manager to proceed, the Department Head must coordinate their trading-in and/or donating surplus items with the Finance Department to insure a Disposed Fixed Asset Form is completed and any other ancillary paperwork.

[Note: All property is owned in the name of the City of Bastrop and is not vested in any specific department.]

Sales: If the surplus items are to be sold, then the Department Head must prepare a memorandum to the City Manager and remit a copy to the Finance Department. The memo should include: 1) the identity of the items to be sold to include year, make, model, and any other identification characteristics, 2) a brief description providing why it is necessary to dispose of the item. The Department Head having received approval to sell a surplus item may then utilize one of the following options: 1) post notice in the local newspaper and/or through an approved on-line auction provider 2) advertise in the local newspaper, 3) request sealed bids, or 4) sell through a public auction, which may take place at a specified location or, by means of an on-line sale.

Preferred Disposition: Whenever reasonably feasible, it is the City’s preference that the Department Head dispose of the surplus equipment by means of a public auction or sale held in cooperation with other City departments and surrounding government entities.

Procedures: The City Manager shall have the authority to approve the disposal, sale, trade-in or donation of surplus items when the value of same is less than \$50,000, in total. If the total value exceeds \$50,001, then the City Manager shall obtain Council approval of the proposed disposal, sale, trade-in or donation of surplus items.

Once approved by either the City Manager or Council, as appropriate, in order to document the disposal, sale, trade-in or donation of surplus items a Disposed Fixed Asset Form must be prepared and submitted to the Finance Department in addition to providing the license plates for any vehicles or equipment disposed of. The Finance Department manages the change of ownership and the receipt of funds.

City decals must be removed from all surplus City vehicles, machinery, and equipment before disposal, donation, trade-in or sale.

City employees may participate, on their own time, in public auctions for the purchase of surplus City items.

LOST PROPERTY

After conducting an annual inventory and property is discovered to be lost, an explanation for the lost must be provided immediately to the Department Head using the Fixed Asset Form. Property losses that come to the attention of the employee before the annual inventory should be reported within 24 hours using the Fixed Asset Form.

All thefts are to be reported to a supervisor or Department Head as soon as possible. The City of Bastrop, Police Department must be notified immediately. Stolen fixed asset must be removed from the Master Inventory List and a copy of the police report attached to the Fixed Asset Form.

SECURITY MEASURES

All equipment will be kept in a secure area when not in use. Access to this area will be limited to the employees assigned to the secure area. In case of theft, the security of the area should be evaluated to determine if changes or re-keying of locks should be necessary.

RESPONSIBILITIES OF PARTIES

DEPARTMENT HEADS

1. Monitor and approve overall purchases to ensure that funds are spent judiciously and that budgeted resources are within their control and available for all procurement.
2. Reject requests for purchases that do not have proper authorization or include required documentation.
3. Approve all purchases up to \$9,999 excluding budgeted capital.
4. Adhere to the Purchasing Policies and the Code of Ethics.
5. Place cooperative agreements and RFP's on file with Finance and monitor purchases to ensure that supply agreements are used.
6. Ensure that sole source requests meet the guidelines and include required documentation.
7. Inventory all fixed assets every year.
8. Verify goods and services are received as ordered before approving payment.
9. Annually inventory equipment assigned to employee.
10. Keep records of losses occurring in their areas to detect patterns of theft in one area or individual employee.

SUPERVISORS

1. Maintain security of equipment on-site
2. Keep a log of equipment issued to employees on a long-term basis.
3. Keep a log of equipment issued to employees on a short-term basis.
4. Forward all receipts and invoices to Department Head as soon as possible.
5. Check that equipment and supplies are returned upon termination of an employee.

CITY OF BASTROP ACCOUNTS PAYABLE

1. Pay bills in an accurate and timely manner.
2. Reject requests for purchases that do not have proper authorization or include required documentation.
3. Monitor purchases to ensure that supply agreements are used.
4. Ensure that purchasing policy requirement guidelines are met and required documentation included.

CITY OF BASTROP ACCOUNTING

1. Maintain the master fixed asset property list.
2. Assign inventory tags for fixed assets.
3. Provide Fixed Assets Forms.
4. Produce Master Inventory List as needed.
5. Process fixed asset transfers and retirements.
6. Review, approve and enter all purchase orders for budgeted fleet purchases.

PURCHASING CARD PROGRAM

PURPOSE

The purpose of the Purchasing Card Program is to provide the City with an efficient and controllable method of making small dollar commodity, service, and travel purchases. This program is to be used to procure low-value maintenance, repair and operational expense items. By using the purchasing card, it will simplify the payment process and take advantage of the rebate program the card provider offers. The City will issue cards via the provider of its choice. This card policy is not intended to replace, but rather supplement existing purchasing, travel, and other City policies. The same restrictions that apply to other methods of purchasing also apply to the purchasing cards.

ELIGIBILITY

Department Directors and Supervisors can make a request to the City Manager for a purchasing card in their name. Department purchasing cards can be issued to each department and be the responsibility of the Department Director or his designee. Criteria for determining which departments should be issued a department card:

- Will the use of a Credit Card enhance productivity?
- Will the use of a Credit Card reduce paperwork?
- Will the Credit Card be utilized regularly for the purchasing of authorized (budgeted) goods, supplies and services?

USAGE

Each card will have a daily and monthly limit. The daily limit on the Department Director cards are set by the City Manager. The Department Directors will provide to the Program Administrator in writing, the limits for Supervisors individual cards. The daily limit for the department cards is \$500. Limits can be changed on a temporary or permanent basis when warranted and a written request is received by the Program Administrator from the Department Director.

Purchasing Cards may be used for small dollar purchases which do not exceed the daily transaction limit established by the Purchasing Policy and that do not exceed the cards maximum limit.

Acceptable purchases are:

- Maintenance and repair of equipment
- Operational expense items (within the dollar limits stated above)

- Registration Fees
- Travel expenses (must adhere to the Travel Policy)

Purchases made on the purchasing card will be for City business only. The purchasing card is not a personal line of credit and must never be used for personal or private purchases of any nature. When in doubt as to whether a purchase is allowable under the City policy, the Cardholder should either contact the Program Administrator before making the purchase or make payment personally and seek reimbursement from the City afterwards. Please remember that reimbursement for any out-of-pocket purchase made without authorization is subject to the City Manager's approval. Unauthorized purchases or use of the purchasing card in violation of this or any other City policy are prohibited, and purchaser will be subject to disciplinary action.

The Finance Department has a purchasing card with a \$125,000 monthly limit. This card is used solely to pay vendors that allow credit card payments and do not charge a processing fee. The advantage to this additional payment method is to obtain the rebate provided through the purchasing card program.

DUTIES AND RESPONSIBILITIES

A. Cardholder

1. The employee who is issued a card is called a "Cardholder" whether it was issued in their name or just in their custody (ie. department card). The purchasing card has daily transaction limits as well as a maximum monthly limit.
2. Every transaction made using the purchasing card must have corresponding backup and be entered into the credit card program. . All transactions will be reviewed and approved by the appropriate supervisor. All transactions, once reconciled, will be downloaded into the accounting system on a monthly basis.
3. Each Cardholder shall use the card only for authorized purchases. A hardcopy itemized receipt must be obtained from the vendor each time the card is used and be signed by the Cardholder and their Supervisor (when applicable).
4. The Cardholder is responsible for immediately notifying the Purchasing Card Provider, their Supervisor, and the Program Administrator if the card is lost or stolen.
5. Each Cardholder must acknowledge receipt of the purchasing card, understand the rules of usage, and sign the Purchasing Cardholder Agreement. Failure to abide by this Purchasing Card Policy may result in disciplinary action, up to and including termination of the employee. The Cardholder will be required to reimburse the City for any unauthorized transaction.
6. Upon resignation or termination of employment of a Cardholder, the Department Director shall notify the Program Administrator immediately, and the card shall be turned in to the Program Administrator.

B. Program Administrator

The Program Administrator is the Chief Financial Officer or their designee. The Program Administrator manages the Purchasing Card Program and has the following responsibilities:

1. Establishing purchasing card accounts and authorized limits
2. Point of contact for any Purchasing Card Program questions
3. Ensure compliance with the Purchasing Card Policy and the Purchasing Policy
4. Reviews all purchasing card transactions monthly
5. Terminating cards as needed

C. Departmental Responsibility

The Department Director determines who will be issued a purchasing card and the daily and monthly limits assigned. The Department Director will also ensure that purchases are authorized and adhere to City policies. Departments may implement more stringent internal authorization procedures that its Cardholders must follow in order to make purchases with the card. Directors or their designee are responsible for approving receipts and making sure the statements for each card are reconciled and backup uploaded to the credit card program within 15 days of the statement date to facilitate timely approval and processing.

PURCHASING CARD PROVIDER

The Purchasing Card Provider will generate a monthly billing statement at the close of every month. This statement can be obtained online. All Cardholders should receive instructions on how to establish a login to their account. The Cardholder is responsible for reconciling their respective statement, matching each transaction with a receipt, as soon as it is received. If a transaction is listed which is not known to the Cardholder, the Cardholder is responsible for immediately notifying the Purchasing Card Provider and the Program Administrator of the disputed charge. It is imperative that each Cardholder promptly process the transactions and for approval by their supervisor

TRANSACTION/CARD LIMITS

Each individual purchasing card will have transaction and/or spending limits. The Chief Financial Officer in coordination with Department Director has the authority to limit types of purchases, places of purchases, and hours of day purchases that can be made on individual cards. The total purchase price as printed on the individual credit card receipt is known as the “transaction amount”. The purchasing card may be limited by the merchant type, transaction amount, and monthly transaction limit. Each Cardholder will be set up with limits for each of these categories and will be made aware of the limits. A card transaction will be denied when swiped if the transaction exceeds any of the limits. The card transaction limits may not exceed those set in the policy guidelines.

SALES TAX

As a tax-exempt government agency, the City of Bastrop does not pay sales tax. Cardholders will be provided a copy of the City’s Tax Exemption Certificate when requested. Cardholders are responsible for insuring that the merchant does not include sales tax in the transaction, if possible. In the event sales tax is charged, the Cardholder is required to go back to the vendor/merchant to request a refund of the sales tax paid. If a refund is not possible, the Cardholder is required to submit a memorandum monthly to the Finance Department that includes an explanation as to why the sales tax paid cannot be credited along with a copy of the receipts showing the sales tax amount. The Finance Department will deduct the sales tax paid during the monthly sales tax reporting process.

RETURNS

Each Cardholder is responsible for coordinating returns with the vendor and making sure a proper credit slip is obtained. Credit shall be issued to the Cardholder's account. **Cash refunds are not allowed.**

RESTRICTIONS AND EXEMPTIONS

A. Employees may **not** use the card for the following:

1. Any purchases of items for personal use.
2. Cash refunds or advances.
3. Any purchase of goods/services or from a merchant type not considered prudent or of good judgment.
4. No purchases are to be processed through the employee's personal account online. You must establish a City account to process the purchase.
5. Any transaction amount greater than the Cardholder's transaction limit.
6. Items under contract, unless an emergency exception is granted.
7. Alcohol or liquor of any kind. Patronization of bars, drinking places, and package stores must not be paid for with the purchasing card.
8. Separate, sequential, and component purchases or any transaction made with intent to circumvent the City Purchasing Policy or state law.
9. Any transaction that may cause or be perceived to cause damage to the City of Bastrop's reputation and goodwill, and/or reflect poorly on the ethical and moral decision-making of the Cardholder, staff, and elected officials.
10. Any other purchase specifically excluded in the City's Purchasing Policy.

B. Documentation

Supporting documentation must accompany each transaction including an itemized receipt signed by the Cardholder and Supervisor, when applicable. If a receipt is not obtained, a memo explaining the purchase must accompany the card statement.

C. Personal Use Restrictions

The card may not be used to pay spouse/family expense incurred while traveling. Only City business expenses are allowable, and the Cardholder must pay personal expenses separately.

OBTAINING A PURCHASING CARD

A. Steps:

1. Department Director submits in writing requests for a purchasing card and determines the appropriate daily and monthly transaction limits.
2. The Program Administrator will request the Purchasing Card Provider to issue a purchasing cards with these established limits.
3. Upon receipt of the purchasing card, the Program Administrator will have the Cardholder review and sign the Purchasing Cardholder Agreement.
4. The new Cardholder receives copies of:
 - a) Purchasing Cardholder Agreement
 - b) Purchasing Card Policy
 - c) Purchasing Policy
 - d) Travel Policy


REVOCAION OF THE PURCHASING CARD

The purchasing card is subject to revocation at any time at the discretion of the Department Director or Chief Financial Officer. When a card is revoked, changes are made online and take effect immediately. The Program Administrator is further authorized to temporarily suspend use of the card via electronic methods if unauthorized use is discovered and such use poses a threat to internal financial controls.

ANNUAL REVIEW AND REPORTING

These policies will be reviewed administratively by the City Manager at least annually, prior to preparation of the operating budget. The Chief Financial Officer will report to the City Manager on compliance with these policies.


Tracy Waldron, Chief Financial Officer


Paul A. Hofmann, City Manager

History of Purchasing Policy:
Previously Approved 09/23/2014
Previously Approved 10/23/2018
Previously Approved 09/24/2019
Previously Approved 09/08/2020

GLOSSARY OF PURCHASING TERMS

Component Purchases: Purchases of component parts of an item that in normal purchasing practices would be accomplished by one purchase. (Purchasing parts and assembling a finished product.)

Pecuniary Benefit: Any form of economic gain (money, gifts, etc.).

Fixed Assets: A piece of equipment with a value of \$5,000 or more and a life expectancy of two (2) year or more.

Separate Purchases: Purchases made separately of items that in normal purchasing practices would be accomplished by one consolidated purchase. (Multiple purchase orders of similar items to avoid bidding procedures.)

Sequential Purchases: Purchases, made over a period, of items in normal purchasing practices would be combined and bid as one purchase. (Similar to above but multiple purchases of the same items to avoid bids.)

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Bastrop

Taxing Unit Name

512-332-8823

Phone (area code and number)

PO Box 427, Bastrop, TX 78602

Taxing Unit's Address, City, State, ZIP Code

www.cityofbastrop.org

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,120,333,894
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 139,880,790
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 980,453,104
4.	2020 total adopted tax rate.	\$ 0.57940 /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: -\$ 0 C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ 6,550,970 B. 2020 disputed value: -\$ 1,310,194 C. 2020 undisputed value. Subtract B from A. ⁴	\$ 5,240,776
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,240,776

¹Tex. Tax Code § 26.012(14)

²Tex. Tax Code § 26.012(14)

³Tex. Tax Code § 26.012(13)

⁴Tex. Tax Code § 26.012(13)

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Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 985,693,880
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$ 6,099
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$ 1,541,474 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ 1,409,410 C. Value loss. Add A and B. ⁶	\$ 2,950,884
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: \$ 0 B. 2021 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,956,983
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 982,736,897.00
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,693,977.58
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$ 9,860.14
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,703,837.72
18.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,155,710,089 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2021 value. Add A and B, then subtract C and D.	\$ 1,155,710,089

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>84,589,384</u> B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>84,589,384</u>	
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>143,581,610</u>
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,096,717,863</u>
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$ <u>8,059</u>
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$ <u>51,501,472</u>
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ <u>51,509,531</u>
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,045,208,332</u>
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.54570</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ <u>0.38450</u> /\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>985,693,880</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	<u>\$3,789,992.97</u>
31.	Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + \$ <u>6,452.80</u> B. 2020 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. - \$ <u>0.00</u> C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0.00</u> D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>6,452.80</u> E. Add Line 30 to 31D.	<u>\$3,796,445.77</u>
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<u>\$1,045,208,332.00</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	<u>\$0.36320 /\$100</u>
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0.00</u> B. 2020 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000/\$100</u> D. Enter the rate calculated in C. If not applicable, enter 0.	<u>\$0.00000 /\$100</u>
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ <u>0.00</u> B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. - \$ <u>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000/\$100</u> D. Enter the rate calculated in C. If not applicable, enter 0.	<u>\$0.00000 /\$100</u>

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²¹ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0.00</u></p> <p>B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0.00</u></p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.00000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
39.	<p>Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.36320</u> /\$100
40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0.00</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.36320</u> /\$100
41.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.37590</u> /\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000 /\$100
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>3,494,221.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt..... - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)..... - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>901,528.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 2,592,693.00
43.	<p>Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 159,123.63
44.	<p>Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$ 2,433,569.37
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.³⁰ <u>108%</u></p> <p>B. Enter the 2020 actual collection rate. <u>99%</u></p> <p>C. Enter the 2019 actual collection rate. <u>100%</u></p> <p>D. Enter the 2018 actual collection rate. <u>104%</u></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> <p style="text-align: right;"><u>108%</u></p>	
46.	<p>2021 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 2,253,304.97
47.	<p>2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 1,096,717,863
48.	<p>2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.20540/\$100
49.	<p>2021 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.58130/\$100
D49.	<p>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.00000/\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ _____ /\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.01430 /\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000 /\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000 /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.01430 /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.59560 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.36320 /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,096,717,863.00
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.04560 /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.20540 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.61420 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - OR - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - OR - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.54570 /\$100
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

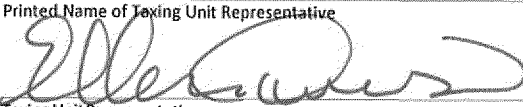
Voter-approval tax rate \$ 0.59560 /\$100
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67


De minimis rate \$ 0.61420 /\$100
If applicable, enter the 2021 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here ▶ Ellen Owens Tax Assessor / Collector
Printed Name of Taxing Unit Representative

sign here ▶ 
Taxing Unit Representative


Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)