

ORDINANCE NO. 2021-05

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR 2021 IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; APPROPRIATING THE VARIOUS AMOUNTS HEREIN, AS ATTACHED IN EXHIBIT A; REPEALING ALL PRIOR ORDINANCES AND ACTIONS IN CONFLICT HEREWITH; AND ESTABLISHING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Bastrop, Texas has submitted to the Mayor and City Council proposed amendment(s) to the budget of the revenues and/or expenditures/expenses of conducting the affairs of said city and providing a complete financial plan for Fiscal Year 2021; and

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

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

Section 1: That the proposed budget amendment(s) for the Fiscal Year 2021, as submitted to the City Council by the City Manager and which budget amendment(s) are attached hereto as Exhibit A, are hereby adopted and approved as the amended budget of said city for Fiscal Year 2021.


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

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

READ and APPROVED on First Reading on the 27th day of April 2021.

READ and ADOPTED on Second Reading on the 11th day of May 2021.

APPROVED:



Connie B. Schroeder, Mayor

ATTEST:



Ann Franklin, City Secretary

APPROVED AS TO FORM:



Alan Bojorquez, City Attorney

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EXHIBIT A

GENERAL FUND

Budget Amendment #1: Revenue

FY 2021 Budget Book (Page 44)

Original Budget	\$12,471,919
Ord 2020-33	<u>\$ 189,262</u>
Amended Budget	\$12,661,181
<u>Recommended Increases</u>	
City Sales Tax (101-00-00-4001)	\$ 287,172
Emergency Management Assistance (101-00-00-4410)	\$ 24,485
Inspection Fees (101-00-00-4012)	\$ 250,000
Recreation Center fees (101-00-00-4041)	<u>\$ 8,400</u>
New Total Revenue	\$13,231,238

This amendment increases several General Fund revenue sources. Sales Tax revenue has been running approximately 13% over forecast. This increase is conservative to specifically cover requested increases in this budget amendment. The Emergency Management Assistance revenue is the estimated amount we should receive through FEMA for the Winter Storm Uri declaration. Because of the new recreation program there is an additional revenue source from recreation fees. The development in new residential housing has taken off and is generating more revenue than previously projected in the budget. This increase in Inspection Fees is a conservative projection to cover the additional third-party inspection costs associated with this level of growth.

Budget Amendment #2: Expenditures-Organizational

FY 2021 Budget Book (Page 46)

Original Budget	\$ 168,454
Ord 2020-33	<u>\$ 139,736</u>
Amended Budget	\$ 308,190
380 Agreement Reimb. Sales Tax (101-02-00-5644)	<u>\$ 130,000</u>
New Total Expenditures	\$ 438,190

Because of the increased sales tax collection mentioned in budget amendment #1, there is a need to increase the appropriation for the 380 Agreement Reimbursement for Burlison Crossing.

Budget Amendment #3: Expenditures-City Manager

FY 2021 Budget Book (Page 48)

Original Budget	\$ 453,893
Operating Salary (101-03-00-5101)	<u>\$ 34,400</u>
New Total Expenditures	\$ 488,293

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This amendment was necessary to reconcile the City Managers restructuring plan and account for the recommendations made through the compensation study. This increase of \$13,775 reflects the portion of Assistant City Manager of Community Engagement that is funded by General Fund through the reorganization plan. The balance of \$20,625 were the additional adjustments recommended by the compensation study for both Assistant City Manager positions. This amendment has no effect on the General Fund's fund balance. There were available salary savings.

Budget Amendment #4: Expenditures-City Secretary

FY 2021 Budget Book (Page 50)

Original Budget	\$ 281,656
Operating Salary (101-04-00-5101)	<u>\$ 20,450</u>
New Total Expenditures	\$ 302,106

This amendment was necessary to reconcile the City Managers restructuring plan and account for the recommendations made through the compensation study. The restructuring plan created a Deputy City Secretary position that replaced the Executive Administrative Assistant position listed in the budget. No new FTE's were created from this change just a salary discrepancy in the positions. The increase of \$18,345 was attributed to the reorganization and the balance of \$2,105 was increase from the compensation study. This amendment has no effect on the General Fund's fund balance. There were available salary savings.

Budget Amendment #5: Expenditures-Finance

FY 2021 Budget Book (Page 53)

Original Budget	\$ 456,955
Operating Salary (101-05-00-5101)	<u>\$ 15,305</u>
New Total Expenditures	\$ 472,260

This amendment was necessary to account for recommendations made through the compensation study. This amendment has no effect on the General Fund's fund balance.

Budget Amendment #6: Expenditures-Human Resources

FY 2021 Budget Book (Page 58)

Original Budget	\$ 228,707
Operating Salary (101-06-00-5101)	<u>\$ 16,576</u>
New Total Expenditures	\$ 245,283

This amendment was necessary to account for recommendations made through the compensation study. This amendment has no effect on the General Fund's fund balance.

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Budget Amendment #7: Expenditures-Information Technology

FY 2021 Budget Book (Page 61)

Original Budget	\$ 413,458
Operating Salary (101-07-00-5101)	\$ 2,861
Computer Equipment (101-07-00-5207)	\$ 10,780
Computer Equipment (101-07-00-5207)	<u>\$ 65,000</u>
New Total Expenditures	\$ 492,099

This amendment was necessary to account for recommendations made through the compensation study, funding of the computer replacement plan for 2021 and upgrading the cities firewall. The computer replacement was unfunded during the budget process but included in this amendment now that revenue projections have been confirmed. This replacement program is important to efficiency. This amendment has no effect on the General Fund's fund balance.

Budget Amendment #8: Expenditures-Special Event & Reservations (Recreation)

FY 2021 Budget Book (Page 67)

Original Budget	\$ 167,550
Contracted Services (101-10-00-5561)	<u>\$ 25,000</u>
New Total Expenditures	\$ 192,550

This amendment is to recognize the additional expenses incurred to bring the recreation program internally as a city run program. Most of the costs have been absorbed by the balance of the YMCA funding in the budget. This amendment is increasing expenses to cover the Coordinator for recreation programming. This increase is being covered by recreation fees and salary savings.

Budget Amendment #9: Expenditures-Police-Patrol

FY 2021 Budget Book (Page 74)

Original Budget	\$ 1,763,650
Operating Salary (101-21-00-5101)	<u>\$ (20,000)</u>
New Total Expenditures	\$ 1,743,650

This amendment recognizes the salary savings in the Police Patrol division created from vacancies.

Budget Amendment #10: Expenditures-Fire-Operational

FY 2021 Budget Book (Page 80)

Original Budget	\$ 493,818
Operating Salary (101-11-11-5101)	\$ 20,000
Operating Salary (101-11-11-5117)	<u>\$ 16,100</u>
New Total Expenditures	\$ 529,918

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This amendment was necessary to account for recommendations made through the compensation study and the additional overtime created by the winter storm event. This amendment has no effect on the General Fund's fund balance. The increase in sales tax and the increase in Emergency Management Assistance from FEMA.

Budget Amendment #11: Expenditures-Municipal Court

FY 2021 Budget Book (Page 83)

Original Budget	\$ 337,901
Operating Salary (101-12-00-5101)	<u>\$ 7,800</u>
New Total Expenditures	\$ 345,701

This amendment was necessary to account for recommendations made through the compensation study. This amendment has no effect on the General Fund's fund balance.

Budget Amendment #12: Expenditures-Development Services-Building Inspections

FY 2021 Budget Book (Page 88)

Original Budget	\$ 309,344
Professional Services (101-15-18-5505)	<u>\$ 250,000</u>
New Total Expenditures	\$ 559,344

This amendment is necessary due to the high volume of homes actively under construction and the multiple re-inspections that are being required. This amendment is offset by an increase in Inspection Fees (see budget amendment #1). There is no impact to the General Fund's fund balance with this amendment.

Budget Amendment #13: Expenditures-Public Works-Streets & Drainage

FY 2021 Budget Book (Page 92)

Original Budget	\$ 911,359
Overtime (101-18-15-5117)	<u>\$ 8,385</u>
New Total Expenditures	\$ 919,744

This amendment is the increase to overtime expense that is being reimbursed by FEMA through the Winter Storm Uri declaration. This increase is offset by an increase in Emergency Management Assistance revenue (see budget amendment #1). This has no impact to the General Fund's fund balance.

Budget Amendment #14: Expenditures-Public Works-Building Maintenance

FY 2021 Budget Book (Page 94)

Original Budget	\$ 307,946
Capital Outlay (101-18-20-6000)	<u>\$ 12,000</u>
New Total Expenditures	\$ 319,946

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This amendment is the cost of replacing the HVAC system and upgrading security at the old Senior Center building as the city plans to transition some of the recreational programming into this facility.

Budget Amendment #15: Expenditures-Library

FY 2021 Budget Book (Page 97)

Original Budget	\$ 746,117
Operating Salary (101-21-00-5101)	<u>\$ (47,725)</u>
New Total Expenditures	\$ 698,392

This amendment recognizes the salary savings in the Library created when the director position was vacated, and the current supervisor accepted the director position with no additional hire.

SUMMARY OF GENERAL FUND BY DEPARTMENT		
Organizational	\$130,000	New Expenditures
City Manager	\$34,400	
City Secretary	\$20,450	
Finance	\$15,305	
Human Resources	\$16,576	
Information Technology	\$78,641	
Special Events & Reserv (Recreation)	\$25,000	
Fire	\$36,100	
Municipal Court	\$7,800	
Development Services	\$250,000	
Public Works-Streets	\$8,385	
Public Works-Building Maint.	\$12,000	
City Sales Tax	(\$287,172)	New Revenue
Emergency Management Assistance	(\$24,485)	
Inspection Fees	(\$250,000)	
Recreation Fees	(\$8,400)	
Police-Patrol	(\$20,000)	Salary Saving
Library	(\$47,725)	
Total Net Adjustment	<u>(\$3,125)</u>	

OTHER FUNDS

Budget Amendment #16: Vehicle/Equipment Replacement Fund

FY 2021 Budget Book (Page 153)

Original Budget	\$ 452,192
Vehicle/Equip Replacement Fee (380-00-00-4055)	\$ 64,684
Insurance Proceeds (380-00-00-4810)	\$ <u>20,235</u>
New Total Revenue	\$ 537,111

Original Budget	\$ 241,800
Capital Outlay (380-00-00-6030)	\$ <u>30,462</u>
New Total Expenditures	\$ 272,262

This amendment corrects the vehicle/equipment fee revenue, recognizes the insurance proceeds received, and increases the expenses to compensate for the purchase of the replacement vehicle. This amendment increases fund balance \$54,457 due to the increase in total revenue.

Budget Amendment #17: Impact Fund

FY 2021 Budget Book (Page 115)

Original Budget	\$ 907,250
Water Revenue (306-00-00-4199)	\$ 268,605
Wastewater Revenue (306-00-00-4299)	\$ <u>395,423</u>
New Total Revenue	\$ 1,471,278

Original Budget (Water)	\$ 275,250
Elevated Tank (306-50-50-6320)	\$ <u>74,689</u>
New Total Water Expenditures	\$ 349,939

Original Budget (Wastewater)	\$ 635,000
WWTP#3 (306-51-51-6174)	\$ <u>1,000,000</u>
New Total Wastewater Expenditures	\$ 1,635,000

This amendment recognizes the additional revenue the fund is experiencing from an active development community. We have already exceeded our Impact Fee Revenue year-to-date. The expense increases are to appropriate the necessary amounts to finalize the Elevated Tank project and make available funds for the WWTP#3 project from increased revenue and available fund balance.

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Budget Amendment #18: Bastrop Power & Light

FY 2021 Budget Book (Page 102-103)

Original Budget	\$ 7,427,450
Winter Storm 2021 (404-60-00-5910)	<u>\$ 928,395</u>
New Total Expenditures	\$ 8,355,845

This amendment is to recognize the LCRA pass-through costs that were created from the Winter Storm URI. Because of the funds healthy reserve, we can absorb this cost from fund balance and stay over our fund balance reserve of 35%. This will be discussed further at the May 14th budget retreat when the five-year forecast is presented.

Budget Amendment #19: Hunter's Crossing Public Improv. District

FY 2021 Budget Book (Page 150)

Original Budget	\$ 513,031
Other Income (710-00-00-4313)	<u>\$ 67,000</u>
New Total Revenue	\$ 580,031

Original Budget	\$ 480,025
Maintenance and Operations (710-00-00-5300)	<u>\$ 21,000</u>
New Total Expenditures	\$ 501,025

This amendment is to recognize additional revenue received from the City of Bastrop Water/Wastewater Department for a Right-of-Way Easement related to the Westside Collection System Project. The increase in expenses is to cover the erosion project and the repair to the collapsed rock wall at the entrance of the subdivision. This amendment was taken to the Local Government Corporation Board on February 24, 2021 where it was voted on unanimously. This amendment will increase the fund balance of the Fund by \$46,000.

Budget Amendment #20: Water/Wastewater Fund

FY 2021 Budget Book (Page 108 & 111)

Original Budget	\$ 6,572,900
Other Revenue (202-00-00-4256)	<u>\$ 14,265</u>
New Total Revenue	\$ 6,587,165

Original Budget	\$ 1,005,587
Overtime (202-35-43-5117)	<u>\$ 14,265</u>
New Total Expenditures	\$ 1,019,852

This amendment is the increase to overtime expense and an increase to revenue that is being reimbursed by FEMA through the Winter Storm Uri declaration.

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Budget Amendment #21: Hotel Occupancy Tax Fund

FY 2021 Budget Book (Page 120)

Original Budget	\$ 1,776,951
Visit Bastrop (501-80-00-5576)	<u>\$ (132,000)</u>
New Total Expenditures	\$ 1,644,951

This amendment is to decrease the appropriated budget for Visit Bastrop. In a City Council meeting held April 13, 2021, the City Council gave the CFO consensus that they would be looking for a \$66,000 decrease as a part of this budget amendment. In a City Council meeting held April 27, 2021, the City Council approved on first reading an additional \$66,000 to the decrease due to additional grant funds received by Visit Bastrop.