

ORDINANCE NO. 2021-16

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 26th day of October 2021.

READ and ADOPTED on Second Reading on the 9th day of November 2021.

APPROVED:



Connie B. Schroeder, Mayor

ATTEST:



Ann Franklin, City Secretary

APPROVED AS TO FORM:



Alan Bojorquez, City Attorney

GENERAL FUND

Budget Amendment #1: Revenue

FY 2021 Budget Book (Page 44)

Original Budget	\$12,471,919
Ord 2020-33	\$ 189,262
Ord 2021-05	<u>\$ 570,057</u>
Amended Budget	\$13,231,238
<u>Recommended Increases</u>	
City Sales Tax (101-00-00-4001)	\$ 80,000
Inspection Fees (101-00-00-4012)	\$ 85,000
Recreation Center fees (101-00-00-4041)	<u>\$ 13,000</u>
New Total Revenue	\$13,409,238

This amendment increases several General Fund revenue sources. Sales Tax revenue has been running approximately 14% over forecast. This increase is conservative to specifically cover the reimbursement requirement with Bastrop Retail Partners through the 380 Agreement and the shortage in the Property and Liability Insurance line item. Both of these accounts are in General Fund- Organizational. Recreation Fees have exceeded the budget but so have the contracted services line item. This amendment increases this revenue line item to offset the increased costs.

Budget Amendment #2: Expenditures-Organizational

FY 2021 Budget Book (Page 46)

Original Budget	\$ 168,454
Ord 2020-33	\$ 785,630
Ord 2021-05	<u>\$ 130,000</u>
Amended Budget	\$ 1,084,084
Property & Liability Insurance (101-02-00-5540)	\$ 25,000
380 Agreement Reimb.-Sales Tax (101-02-00-5644)	<u>\$ 55,000</u>
New Total Expenditures	\$ 1,164,084

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 Burleson Crossing. Also, the Property and Liability insurance line item was short due to increases in premium received after the approval of the FY2021 budget. This amendment balances these two accounts using the increase in revenue from Budget Amendment #1.

EXHIBIT A

Budget Amendment #3: Expenditures-City Secretary

FY 2021 Budget Book (Page 50)

Original Budget	\$ 281,656
Ord 2021-05	<u>\$ 20,450</u>
Amended Budget	\$ 302,106
Group Insurance (101-04-00-5155)	\$ 6,300
Election Services (101-04-00-5681)	<u>\$ 1,600</u>
New Total Expenditures	\$ 310,006

This amendment is 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. The previous budget amendment did not account for additional insurance allocated to this department. There is also an additional amount for election services. The contract for elections was greater than the original budget amount. This amendment has no effect on the General Fund's fund balance. There were available salary savings.

Budget Amendment #4: Expenditures-Special Event & Reservations (Recreation)

FY 2021 Budget Book (Page 67)

Original Budget	\$ 167,550
Ord 2021-05	<u>\$ 25,000</u>
Amended Budget	\$ 192,550
Contracted Services (101-10-00-5561)	<u>\$ 13,000</u>
New Total Expenditures	\$ 205,550

This amendment is increasing expenses to cover the additional contracted services for recreation programming. This increase is being covered by an amendment to increase recreation fees (see Budget Amendment #1).

Budget Amendment #5: Expenditures-Police-Patrol

FY 2021 Budget Book (Page 74)

Original Budget	\$ 1,763,650
Ord 2021-05	<u>\$ (20,000)</u>
Amended Budget	\$ 1,743,650
Operating Salary (101-09-22-5101)	<u>\$ (7,900)</u>
New Total Expenditures	\$ 1,735,750

This amendment recognizes the salary savings in the Police Patrol division created from vacancies. This savings is used to cover Budget Amendment #3.

EXHIBIT A

Budget Amendment #6: Expenditures-Development Services-Building Inspections

FY 2021 Budget Book (Page 88)

Original Budget	\$ 309,344
Ord 2021-05	<u>\$ 250,000</u>
Amended Budget	\$ 559,344
Professional Services (101-15-18-5505)	<u>\$ 85,000</u>
New Total Expenditures	\$ 644,344

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.

OTHER FUNDS

Budget Amendment #7: Vehicle/Equipment Replacement Fund

FY 2021 Budget Book (Page 153)

Original Budget	\$ 452,192
Ordinance 2021-05	<u>\$ 84,919</u>
Amended Budget	\$ 537,111
Transfer In (380-00-00-4737)	\$ 12,500
<u>New Total Revenue</u>	<u>\$ 549,611</u>

Original Budget	\$ 241,800
Ordinance 2021-05	<u>\$ 30,462</u>
Amended Budget	\$ 272,262
Capital Outlay (380-00-00-6030)	<u>\$ 12,500</u>
New Total Expenditures	\$ 284,762

This amendment cleans up the financial reporting of a vehicle that was split between the VERF fund and bond fund. It is cleaner to track the vehicle completely in one fund. The transfer in from the bond fund and the increase in the vehicle capital expense has a zero effect on the fund balance in this fund.

EXHIBIT A

Budget Amendment #8: General Debt Service Fund

FY 2021 Budget Book (Page 134)

Original Budget	\$ 2,863,181
Bond Proceeds (120-00-00-4380)	<u>\$ 6,355,000</u>
New Total Revenue	\$ 9,218,181

Original Budget	\$ 2,997,157
Other Uses-Bond Refunding (120-00-00-8941)	<u>\$ 6,355,000</u>
New Total Expenditures	\$ 9,352,157

This amendment recognizes the 2021 General Obligation bond refunding transaction. The amendment has a zero net effect on the funds ending fund balance.

Budget Amendment #9: Fairview Cemetery Operating Fund

FY 2021 Budget Book (Page 147)

Original Budget	\$ 85,750
Lot Sales (525-00-00-4590)	<u>\$ 13,000</u>
New Total Revenue	\$ 98,750

Original Budget	\$ 79,803
Operational Salaries (525-00-00-5101)	\$ 3,500
Purchase of Plot (525-00-00-5652)	<u>\$ 9,500</u>
New Total Expenditures	\$ 92,803

This amendment recognizes additional revenue over the budget and offsets the increase in salary initiated by the compensation study and unbudgeted plot buybacks. This amendment has a zero net effect on ending fund balance.