



FY22 - FY23 ANNUAL BUDGET





TABLE OF CONTENTS

Introduction	4
Tax Compliance Notice	5
Budget Award	6
Community Profile	7
Demographics	10
Organization Chart	14
Fund Structure	15
Budget Process	16
Budget Overview	19
Budget Overview	20
FY 2023 Budget in Brief	26
FY 2023 Enhancements	33
FY 2023 Management Projects	38
Personnel Changes	40
FY 22 Accomplishments	45
Fiscal Forecasts	47
Fund Summaries	60
All Funds	61
General Fund	68
General Fund one-time Expenses	78
Bastrop Power & Light	80
Water & Wastewater Funds	84
Hotel Occupancy Tax Fund	87
Vehicle and Equip Replacement Fund	90
Designated Revenue Fund	92
Fairview Cemetery Funds	95
Library Designated	97
Hunter's Crossing Public Improvement District	99
Type B - Bastrop Economic Development Corp.	101
General Gov't CIP Projects	104
Street Maintenance Fund	106
Park/Trail Land Dedication Fund	108
2013 Combination Rev & Tax Bond	109
2018 CO Series	110
2020 Revenue Bond	111
American Rescue Plan	112
2021 Certificate of Obligation	113
2020 Limited Tax Note	114
2022 Certificate of Obligation	115
Grants	116
General Debt Service	117
Water/WW Debt Service	119
Departments	120



City Council	121
Organizational	122
City Manager	124
City Secretary	125
Finance	127
Human Resources	130
Information Technology	132
Community Engagement	134
Police Department	138
Fire Department	142
Municipal Court	145
Planning	147
Engineering	150
Public Works	152
Library	156
Water & Wastewater	158
Hotel Occupancy Tax	162
Capital Improvements	166
FY 2023 Capital Budget	167
Debt	171
Debt Service Debt	172
Appendix	174
Public Works Requests	175
Bastrop Power & Light Requests	202
Cemetery Requests	207
Water Requests	210
Wastewater Requests	221
Water/Wastewater Requests	252
Glossary	259
Fee Schedule	264
Financial Management Policy	292
Purchasing Policy	316
Tax Rate Calculation	337

INTRODUCTION

ANNUAL OPERATING BUDGET FY 2022-2023

City Council Record Vote

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

Jimmy Crouch- Yea
 John Kirkland- Yea
 Drusilla Rogers, Mayor Pro-Tem- Yea
 Cheryl Lee- Yea
 Kevin Plunkett- Yea

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$859,281, which is a 13.7% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$543,921”.

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
2022-2023	0.5128	0.4887	0.3166	0.3166	0.5238	0.1962
2021-2022	0.5794	0.5457	0.3632	0.3740	0.5956	0.2054

Municipal Debt Obligations - Principle & Interest

Tax Supported	Revenue Supported	Total
\$28,676,077	\$94,228,173	\$122,904,249

FY 2022 Budget Book Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bastrop
Texas**

For the Fiscal Year Beginning

October 01, 2021

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 11,060, Bastrop proudly preserves its historic past while embracing the challenges of modern-day growth and economic needs. The 2020 census showed the City of Bastrop’s population increased 34.2% from the previous census in 2010. It is estimated the City will have grown an additional 14% since 2020. The City has already outpaced the projected population for 2020 of 9,383. The City has approximately 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 to a kayaking outfitter 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.

Downtown Bastrop is the soul of the community and features culinary delights from homestyle fare 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 picturesque 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 and 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 in 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 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.

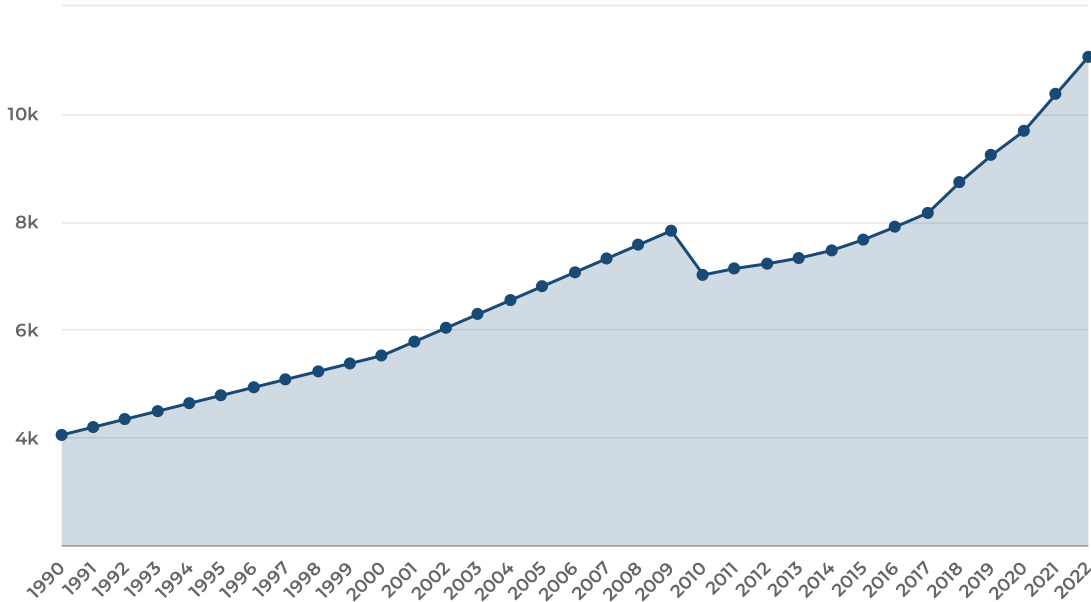
Population Overview



TOTAL POPULATION

11,060

▲ **6.6%**
vs. 2021



* Data Source: Client entered data for year 2022



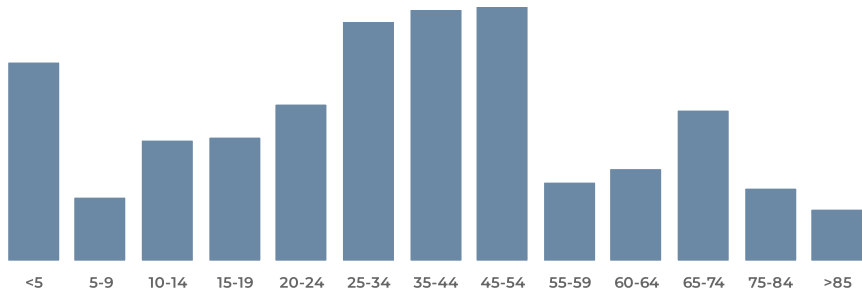
DAYTIME POPULATION

14,283

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.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

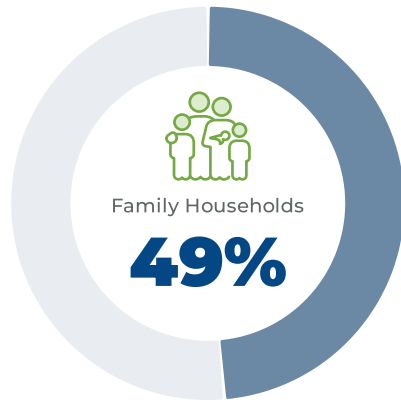
* Data Source: American Community Survey 5-year estimates

Household Analysis

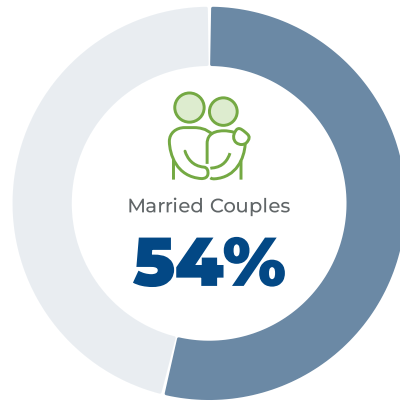
TOTAL HOUSEHOLDS

3,188

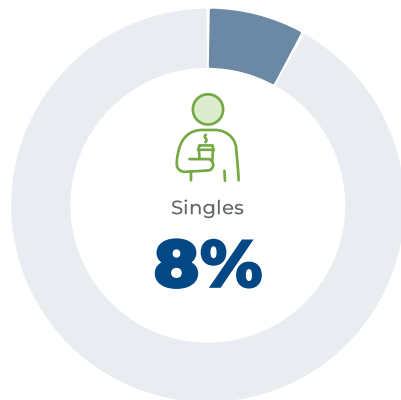
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **3%**
lower than state average



▲ **7%**
higher than state average



▲ **17%**
higher than state average

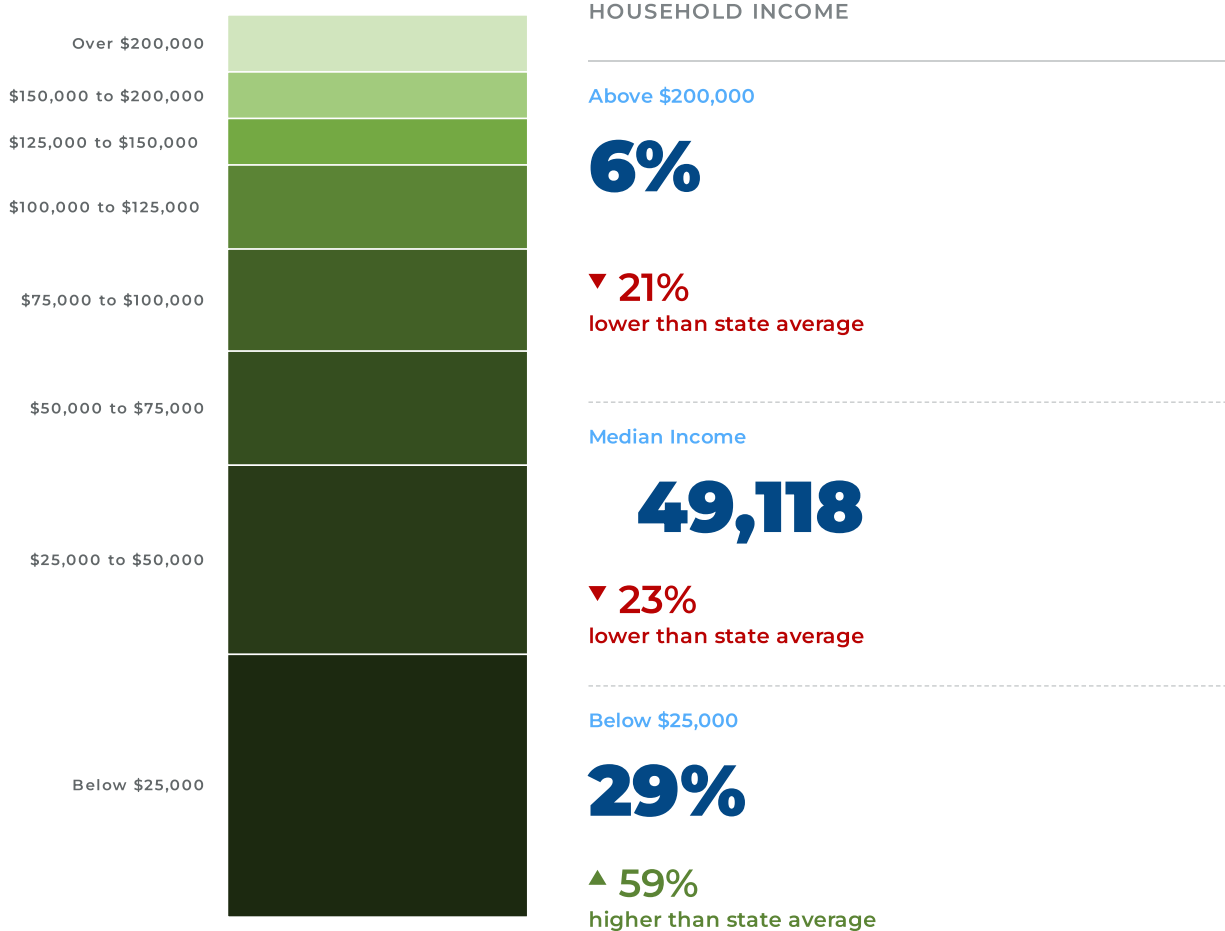


▲ **76%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

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.



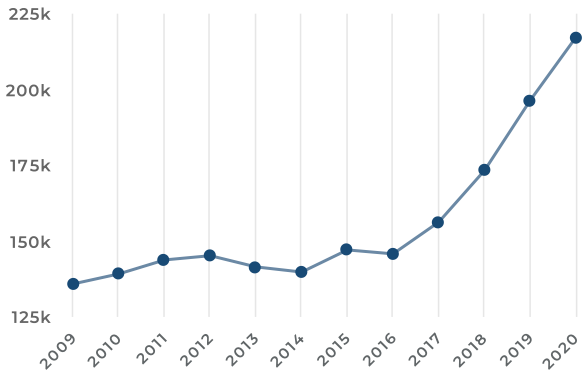
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

217,200

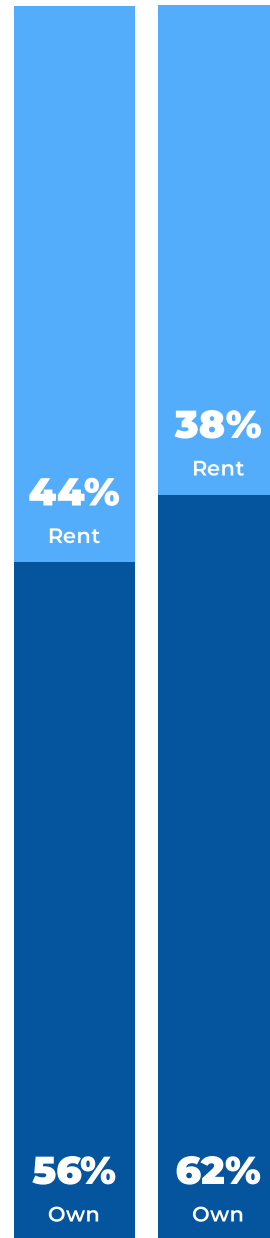


* Data Source: 2020 US Census Bureau

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

HOME OWNERS VS RENTERS

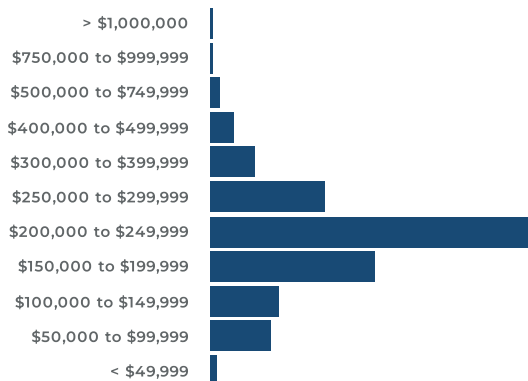
Bastrop State Avg.



* Data Source: 2020 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.

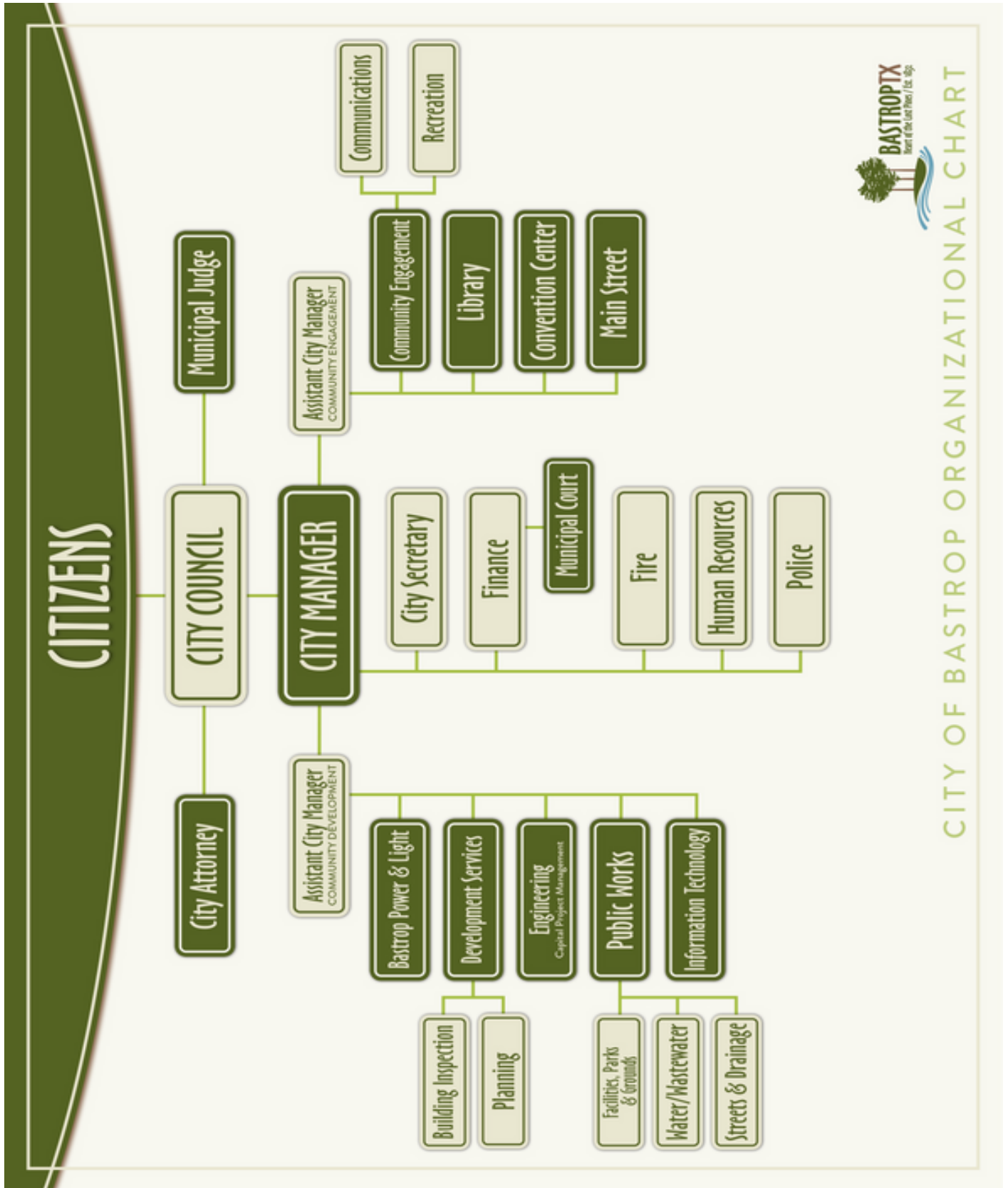
HOME VALUE DISTRIBUTION



* Data Source: 2020 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.

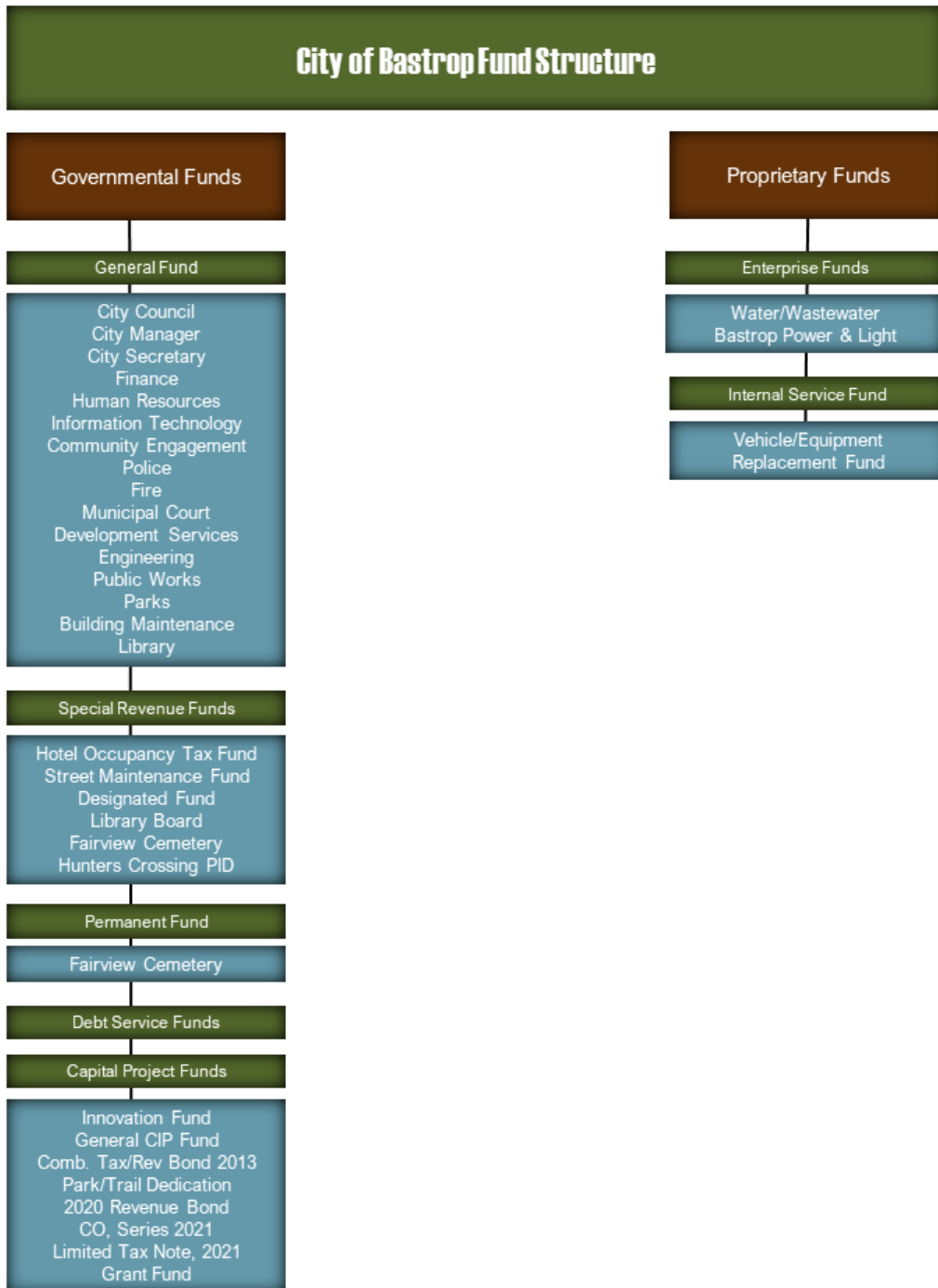
Organization Chart



CITY OF BASTROP ORGANIZATIONAL CHART

Fund Structure

Share Costs: The Enterprise Funds and the Hotel Occupancy Tax Fund transfer funds to the General Fund for the cost of shared functions including: Information Technology, Building Maintenance, Human Resources, Finance, City Manager, Community Engagement, Communications and City Council. 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. There is a pre-budget planning workshop held by the City Council in May. 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 July. 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 Government Finance Officers Association 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.

CONTROL – The level of budgetary control is at the department in all funds. Department leads 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.

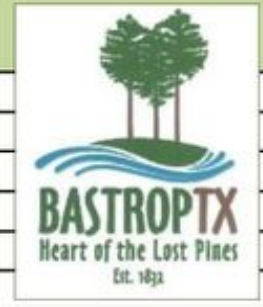
ALTERNATE RESOURCES – Where applicable, assessments, impact fees, or other user-based fees should be used to fund capital projects which have a primary benefit to certain property owners.

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 2022-2023 Strategic Planning Calendar		
<i>(assumes no voter approval election required)</i>		
Preparation	January 19	City Council Candidate filing period begins
	February 8*	Last council meeting before deadline to call general election (deadline Feb 18)
	February 8*	Present 1Q FY2022 Performance Report
	February 18	City Council Candidate Filing period ends
	February 27	City Council Candidate Orientation
	March 7	Staff planning session - FY 2023 Budget Kick-off
	April 5*	Special City Council Planning Session - Transportation Plan, Additional Policy Objectives and Funding Alternatives. Water Master Plan update.
	April 19*	Special City Council Planning Session - Comprehensive Plan, Capital Plan Review, and Fiscal Forecast Assumptions.
	April 26*	City Council meeting - Visit Bastrop presentation of mid-year report
	May 1	Receive preliminary notices of appraised value from Chief Appraiser
	May 7	Election Day
	May 10*	Present 2Q FY2022 Performance Report; City Manager to present Capital Plan and Fiscal Forecast
	May 12*	Special City Council Pre-budget Planning Session (All day) - Review Focus Areas, Management Projects/Enhancements, Affirming Tax Revenue target, Service and Service Levels, and receive direction from City Council.
	May 17*	Canvass Results of May 7th Election
	May 16	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 23	Deadline - Community Support & Non-Special Event HOT Organization applications for FY2023 Funding (5:00pm)
	July 12*	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 11	Publish Notice of proposed Special Assessments (must be posted 15 days prior to Public Hearing)
	June 28*	Public Hearing Special Assessments for Hunter's Crossing PID; First Reading of the Amended and Restated Service and Assessment Plan.
	July 12*	Council Meeting - Second Reading of the Amended and Restated Service and Assessment Plan.
	July 26*	City Manager presents the FY 2023 Budget (considered filed with the City Secretary)
	August 8*	City Council Joint meeting with the Visit Bastrop Board to review Visit Bastrop's Business Plan and Proposed Budget for FY2023
	August 9*	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 9*	Present 3Q FY2022 Performance Report.
	August 16*	Budget Workshop - Review Proposed Budget
	August 17*	Budget Workshop#2 - Review Proposed Budget (if needed)
	August 23*	Council Meeting - Adopt Financial and Purchasing Policies;
	September 3	Published Notice of Budget Hearing (must be posted 10 days prior to Public Hearing); Publish Notice of Tax Rate Hearing (must be posted 5 days prior to Public Hearing)
	September 13*	Council Meeting - Public Hearing and First Reading on Tax Rate Ordinance; Budget Public Hearing; First Reading on Budget Ordinance.
September 20*	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 11*	Distribute Final FY2023 Adopted Budget Book
	October 25*	City Council meeting - Visit Bastrop presentation of FY2022 end of year report <i>(optional)</i>
	November 8*	Present 4Q FY2022 Performance Report
	December 12	Begin FY2022 audit
December 13*	Presentation of preliminary unaudited financial report for FY2022	



* Council Meeting





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BUDGET OVERVIEW

Welcome to the FY 2023 Budget

The City Manager is pleased to present the Proposed FY 2023 Budget for the City of Bastrop. The proposed budget is the result of hard work from each city department, careful review, analysis, and organization by the Finance Department, and productive pre-budget work sessions with the City Council on April 5, April 26, and May 12 of this year.

The City Council's thoughtful feedback on potential capital projects, the Nine Focus Areas, and the fiscal forecast for the major operating funds is particularly appreciated. The City staff team worked to ensure that Council's input is reflected in the proposed document.

Recent economic factors have impacted cities across the country in their efforts to attract and retain quality employees. Those impacts have not avoided the City of Bastrop. While the City of Bastrop has had relative success in attracting quality candidates for public safety positions, we are seeing a reduction in the number of quality applications for all vacancies. We are in a region-wide competition with a shrinking application pool for certified operators, experienced firefighters and patrol officers, and skilled administrative personnel. The feedback we receive from existing experienced employees indicates that recent steps by our competitors places the City of Bastrop at increased risk of losing those employees, too.

The theme of the Proposed FY 2023 budget is to improve our standing as an employer of choice, which means we ensure the competitiveness of the compensation package, aggressively recruit toward a diverse candidate pool, and are thoughtful about how we use in-house vs. contracted resources.



Bastrop City Council

FOCUS AREAS

Communication

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

Community Safety

Keep citizens, businesses, and visitors safe.

Economic Vitality

Create sustainability by leveraging tourism, infrastructure renewal, and investment; enhancing public/private partnerships; efficient planning and development processes; and fostering an inclusive and diverse environment that encourages entrepreneurial ventures.

Fiscal Responsibility

Prepare and manage budget; fiduciary responsibility.

Manage Growth

Maintain Bastrop's unique feel and character while meeting the needs of the population through facilitation of responsible development and redevelopment.

Multi-Modal Mobility

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

Organizational Excellence

Continually improve operations to achieve greater efficiencies and effectiveness through improved customer service for residents and businesses.

Uniquely Bastrop

Maintain and enhance our historic community feel by leveraging the unique combination of community, parks, cultural and recreational assets that make Bastrop a special place to live and work.

Unique Environment

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



Capital Plan & FY 2023 Capital Budget

The City Council provided guidance on the five-year capital plan during work sessions held on April 5 and April 29, 2022, which resulted in a draft plan presented to Council on May 12. The five-year capital plan is updated annually, as project scopes are refined and estimates are adjusted. The annual capital budget reflects the yearly appropriation as authorized by the City Council. The City plans for the long-term, while budgets are approved one year at a time.

FY 2023 Capital Budget Highlights
Riverbank Stabilization Design - \$3,000,000 (future bond and grant funded)
Gills Branch Flood Mitigation Land Acquisition and utility relocation - \$6,000,000 (future bond and grant funded)
Facilities Master Plan - \$120,000 (cash)
Parks Improvements, Shade and Playscape Structures - \$65,000 (cash)
Street Maintenance Program - \$800,000 (cash)
Street Rehabilitation Program - \$4,000,000 (future bond)
Blakey Lane Street Extension Design - \$1,000,000 (Type B sales tax)
Agnes Street Extension (Street portion) - \$4,253,161 (grant and Type B sales tax)
Agnes Street Extension (water/wastewater lines) - \$600,000 (cash)
Old Iron Bridge (city share) \$2,000,000 (\$462,000 CO, Series 2018 and future bonds)
South Street Extension to Lover's Lane Design - \$1,000,000 (Type B sales tax)
Intersection Improvements - \$230,000 (Type B sales tax)
Transportation Impact Fee Study - \$80,000 (cash)
Emile Multi-Cultural & Recreation Complex Infrastructure Study - \$100,000 (Type B sales tax)
Transportation Master Plan - \$200,000 (split 50/50 cash and Type B sales tax)
BP&L Improvements - \$250,000 (cash)
Simsboro Aquifer Water Supply Facilities - \$46,600,000 (current and future bonds)
Water Master Plan projects - \$11,557,100 (these will be listed as separate projects in CIP section)
Wastewater Treatment Plant #3 Phase 2 Design - \$2,300,000 (future bond)
Westside Collection System Phase 2 - \$4,300,000 (current bonds and impact fees)
Transfer Lift Station and Force Main - \$6,431,030 (ARP funds, Impact Fees and future bonds)
Wastewater Master Plan - \$150,000 (cash)
Manhole Replacement - \$150,000 (cash)

CO, Series 2023 Bond Issuance

The Capital Improvement Plan includes projects that will need to be funded through the issuance of debt. There is a proposed \$13,000,000 bond issuance included in the General Fund Debt Service Fiscal Forecast. The projects included in this issuance are:

PROJECTS	EST. AMT
Old Iron Bridge grant match	\$3,000,000
Riverbank stabilization drainage grant match	\$3,000,000
Gills Branch drainage project grant match	\$3,000,000
Street rehabilitation projects	\$4,000,000

The Capital Improvement Plan includes projects that will need to be funded through the issuance of debt. The large projects such as the Wastewater Treatment Plant and the Water Plant are multiyear projects. The Finance Department along with our Financial Advisor use a rate model and project the issuance of bonds only as we need the funds. This spreads out the impact on rates and allows development to contribute more to the project. We have seen a significant increase in project costs just within the last year. As these projects are bid, this rate model will be updated and projected rate increases will be brought to City Council. There is a proposed \$44,000,000 bond issuance included in the Water/Wastewater Debt Service Fund Fiscal Forecast. The projects included in this issuance are:

PROJECTS	EST. AMT
Water Treatment Plant - Construction	\$37,000,000
WWTP#3 Phase 2 - design	\$1,600,000
Willow Water Plant Rehab - design	\$1,000,000
Transfer Lift Station & Force Main (part of WWTP#3 project)	\$3,400,000
1 MG Elevated Storage Tank (east of 969) - design	\$1,000,000

Fiscal Forecast

There are important assumptions driving both the General Fund fiscal forecast and the proposed FY 2023 General Fund budget. Those assumptions include

- No increased property tax burden for operations and maintenance for the average Bastrop property owner, which will result in an approximate reduction in the nominal tax rate of 6 cents per 100 dollar valuation.
- Five percent annual sales tax growth
- City-wide adjustment to the pay scale, but salary adjustments limited to non-director level positions
- Significant steps toward achieving a 7% employee contribution, keeping the 2 to 1 employer match to the Texas Municipal Retirement System
- A 10% increase in health benefit costs, including an increased contribution to dependent care coverage, and a 5% increase in premiums.

The General Fund is projected to be structurally balanced for each of the next five years, which means recurring revenues exceed recurring expenses for each of those years. The general fund is also projected to meet fund balance reserve requirements for each of those years. These are important factors as the City of Bastrop plans a November 2023 bond election.

The Debt Service Fund is forecasted to see a slight decrease in the property tax rate for debt service, even with a plan to issue \$40 million in property tax funded debt over the next three years.

The Water/Wastewater Fund is projected to fall below fund balance policy requirements in FY 2023. This reflects a focus on keeping rates and debt as low as possible while still adequately funding significant capital projects. The fund is structurally balanced, as the reduced fund balance is the result of significant cash funding for capital projects in FY 2023. A base water rate increase is projected for FY 2024.

The Bastrop Power and Light Fund is structurally balanced and meets reserve requirements for each of the next five years. The transfer to the General Fund is reduced for each of the five years.

The Hotel Occupancy Tax Fund reflects additional expenses for more adequate staff support for the Convention Center and other tourist related operations and maintenance activities. The assumption made for Community Asset Funding is that FY 2023 funding levels will continue through the end of the forecasted years. With this assumption, the reserve amount does go below the reserve policy amount of 50%.

Likewise, the Type B Fund forecast indicates significant reserves, even with the cash outlay proposed for transportation projects.

Proposed Fee Changes

General Fund

In preparation of the budget, all fee schedules were reviewed and recommendations were made for various changes. The fee changes are minor and have been incorporated into the Master Fee Schedule attached as a part of this budget document.

Water/Wastewater Fund

The water base rate for 1.5" meters and greater is being increased. This is explained further in the Water/Wastewater Fund pages.

Cemetery Fund

There are additional fees being proposed for new services being offered. This will generate additional revenue to help support development efforts in the Fairview Cemetery. These services include opening and closing of graves currently being handled through the funeral homes.

Total Burden on Taxpayer

The chart below reflects the total amount of increase on the average taxpayer. The budget includes a 5% increase in third party provided solid waste services.

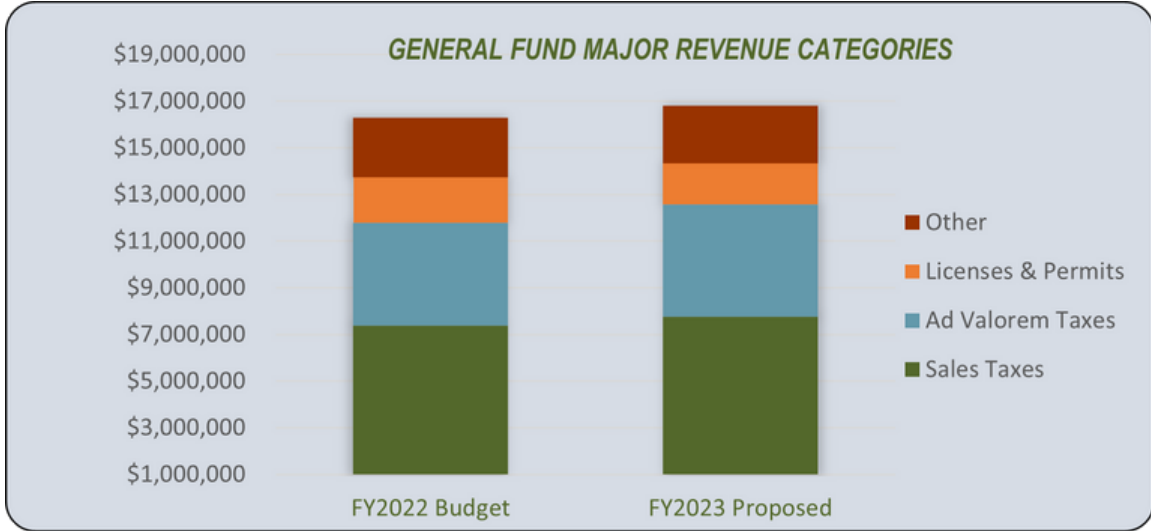
Description	Annual Amount
Ad Valorem (Average Taxable Homestead)	\$0.00
Solid Waste (Residential service & recycling)	\$10.68
TOTAL	\$10.68



FY 2023 Budget in Brief

General Fund Revenue

Total General Fund revenues are budgeted to be \$16,847,515, a 8.8% increase over the FY 2022 approved budget but only a 3.5% increase over FY 2022 projected revenue. The components and percent of General Fund revenue are represented by this table below:



Total General Fund budgeted revenue increased by \$1,365,647 from budgeted FY 2022. Not all of this increase is treated as recurring revenue and used to balance the FY 2023 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	\$1,078,903
Ad Valorem Taxes	\$362,724
Other	(\$142,980)
Total Revenue Increase	\$1,298,647

Property Tax Increase

Property Tax revenues are increasing by \$859,281 with \$354,058 of this reflected in the General Fund. The remaining \$505,223 is reflected in the General Fund Debt Service Fund. Of the total increase, \$543,921 or 63% is the result of properties being added to the tax base as the result of new development.

Of the total property tax revenue increase, \$315,359 or 37% is the result of the increase of appraisals on property that existed on the tax rolls prior to tax year 2022 and all benefiting the Debt Service Fund.

The Operations and Maintenance tax rate is decreasing from \$0.3740 down to the No-New-Revenue rate of \$0.3166. 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.



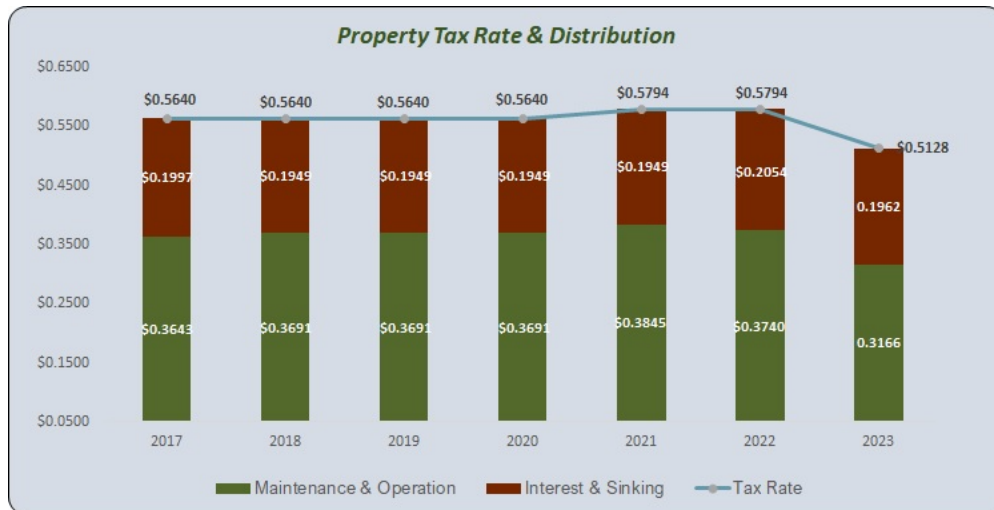
Property Tax Rate

The proposed budget reflects a decrease in the nominal tax rate (total rate reflected on the tax notice) for FY 2023.

	FY 2022	FY 2023
O & M Rate	\$0.3740	\$0.3166
I & S Rate (Debt)	\$0.2054	\$0.1962
Total	\$0.5794	\$0.5128

The "No-New-Revenue Operations & Maintenance(O&M) rate" is \$0.3166. The proposed O & M rate of \$0.3166 is 0% over the "No-New-Revenue M&O rate".

The Interest and Sinking rate is decreasing from \$0.2054 to \$0.1962. Even with this decrease, the proposed budget includes the issuance of debt of approximately \$13M for street and drainage improvements. The street and drainage projects are described further in the capital budget section.



Tax Burden

The City of Bastrop property tax burden on the owner of the average-valued home in Bastrop is:

Average Taxable Homestead Value

	FY 2022	FY 2023
Avg. Value	\$226,596	\$255,713
O & M Rate	\$0.3740	\$0.3166
I & S (Debt) Rate	\$0.2054	\$0.1962

Amt paid O&M	\$847	\$810
Amt paid I&S	<u>\$465</u>	<u>\$502</u>
Total paid	\$1,312	\$1,312

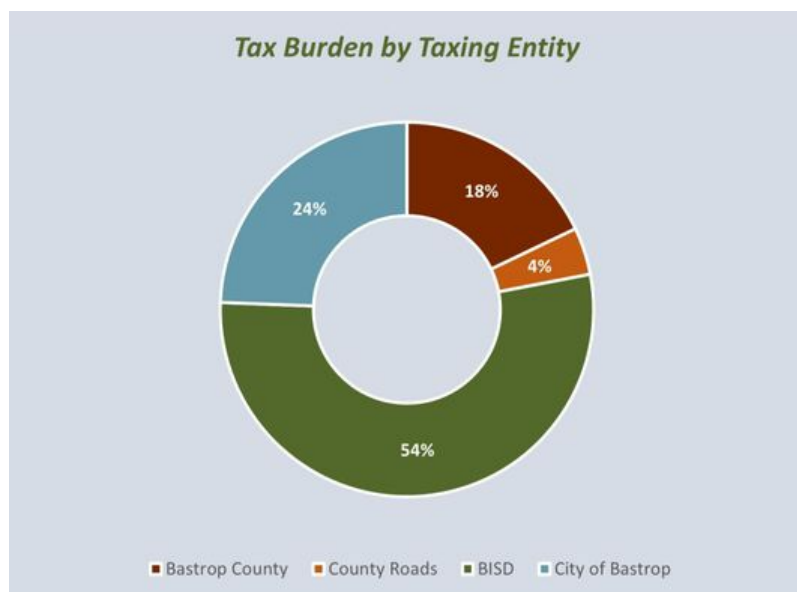
This is an increase of \$0.00.

All Jurisdictions Tax Burden

For FY 2022, 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 2022 sales tax revenue of \$7,380,000, or a 10.6% increase over FY 2021 budget. A conservative projection for FY 2023 is \$7,750,000, or a 5% increase over the FY 2022 projection.



FY 2023 Enhancements & Increases to the Base (General Fund only)

Property tax and sales tax revenue increases are considered additions to the revenue base for purposes of future revenue projections. Therefore, FY 2023 property tax revenue and sales tax revenue increases are an appropriate source for increases to base budget expenditures. The enhancements are explained in detail in a separate section of this budget document. The recurring operating expenditures for FY 2023 increased by \$1,412,101 over the prior year.

INCREASES TO THE BASE:

	Increase amount	New Contract /Funding Amount (if applicable)
Enhancements	\$1,429,500	
Mowing contract	\$42,500	\$215,896
Juneteenth support	\$5,000	\$10,000
CARTS contract	\$20,000	\$40,000
Christmas Lighting contract	\$40,000	\$177,000
Public Works reclass	\$17,000	
Fire Department reclass	\$59,000	
FY 2022 personnel changes*	\$457,000	

* This includes base rate changes for Public Works and Police Patrol Officers and the Assistant Planning Director

DECREASES TO THE BASE:

380 reimbursement	\$751,000
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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. This excess revenue ends up increasing the ending fund balance and is reviewed annually to determine the availability of fund balance to fund one-time expenditures.

General Fund

The FY 2022 General Fund projected ending fund balance reflects a 51% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 25%. The FY 2023 proposed budget draws down this reserve to 28% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Lump Sum to TMRS (retirement plan) \$1,596,000
- Transfer to Vehicle/Equipment Replacement Fund \$503,623
- Transfer to General Fund One-time Expense Fund \$382,395
- Transfer to Capital Improvement Plan Fund \$365,000
- Transfer to Street Maintenance Fund \$800,000

Water/Wastewater Fund

The FY 2022 projected ending fund balance reflects a 40% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 35%. The FY 2023 proposed budget draws down this reserve to 29% by the end of the fiscal year. This is causing the fund to dip below the reserve requirement. This reserve requirement is a guide and should always be monitored annually, but this fund is being stretched by a significant amount of capital projects. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Lump Sum to TMRS (retirement plan) \$190,000
- Transfer to Vehicle/Equipment Replacement Fund \$215,000
- Transfer to Capital Improvement Plan Fund \$757,100

Electric Fund (BP&L)

The FY 2022 projected ending fund balance reflects a 48% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 35%. The FY 2023 proposed budget draws down this reserve to 42% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Lump Sum to TMRS (retirement plan) \$150,000
- Transfer to Vehicle/Equipment Replacement Fund \$35,000
- Capital Improvement Projects \$383,250

Hotel Occupancy Tax Fund

The FY 2022 projected ending fund balance reflects a 105% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 50%. The FY 2023 proposed budget draws down this reserve to 58% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- ECab Program \$117,910
- Hotel Pursuit Costs \$350,000
- Downtown Charging Station \$25,000

FY 2023 Enhancements & Increases to the Base

Streets and Drainage Maintenance

Increase Street Maintenance Funding - Public Works
During FY 2022, the city contracted for an updated Pavement Condition Index study. This study will hopefully confirm that the street maintenance program is working to keep the good streets good. This study will also re-prioritize the list of streets for the next several years. A contract for these services will include level-up, freeing in-house crews for other duties.
Focus Area: Organizational Excellence, Manage Growth
Impact to General Fund: \$800,000 one-time

Foreman position for Street & Drainage Division - Public Works
In response to the workload and population growth, the department needs to create a crew specific to drainage. This position would be over both streets and drainage crews.
Focus Area: Organizational Excellence, Manage Growth
Impact to General Fund: \$80,250

Property Management

Special Event Workers positions (2) for Building Maintenance Division - Public Works
These positions are being requested to help keep the level of service high as we grow. These positions will assist with special events, service the Convention Center, whose occupancy has greatly increased, maintain the City gateways, and serve the Main Street District for maintenance and projects.
Focus Area: Organizational Excellence, Fiscal Responsibility
Impact to General Fund: \$110,600

Building Maintenance position for Building Maintenance Division - Public Works
With the restructuring of the Public Works department and the creating of the Facilities and Grounds division, this position is needed to keep up with maintaining all of the city's assets.
Focus Area: Organizational Excellence, Fiscal Responsibility
Impact to General Fund: \$55,300

Recreation

Recreation Director position for Recreation Division - Community Engagement
Recreation Director, per past discussions with Council to continue to increase our level of service delivery around recreation and park programming, including but not limited to meeting our commitments to the St. David's Foundation and Emile Project.
Focus Area: Organizational Excellence, Fiscal Responsibility
Impact to General Fund: \$116,100

Library Programming

Media Specialist position - Library

Internal promotion of a supervisor to the director created a deficit in staff available to provide service at both desks, implement programs, and plan/attend outreach events. Creating this position will increase the level of service the library can provide internally, externally, and on our social media platform and website. In all categories of service, circulation, programming, and reference transactions, our midyear statistic surpasses the data from the same period last year. In addition, our heavy media/graphic needs have been documented this year. Besides having an additional person to directly assist customers, having our main graphic and design needs created in-house will improve our collaborative messaging efforts.

Focus Area: Organizational Excellence, Communication

Impact to General Fund: \$75,175

Recruitment

Increase Employer Contribution to Health Insurance

This enhancement has two parts: 1) A projected 5% increase in overall premium costs for the employee health insurance plan; and, 2) Increase employer contributions for dependent coverage premiums from 35% to 50%. The Employer of Choice Team has researched comparable cities and found that moving from a contribution of 35% to 50% would bring Bastrop to market and also help with recruiting and retention efforts.

Focus Area: Organizational Excellence

Impact to General Fund: \$124,865

Cost of Living Adjustment (COLA) & Step increases

The proposed budget includes an 8% COLA for all positions below salary grade 25, with one exception in the Police Pay Schedule. The Police Patrol Division that received pay adjustments in FY2022 will only receive a 2.5% step increase in FY 2023. The positions (i.e., detective) that didn't receive the adjustment in FY2022 will receive 12.5% in FY2023. All other positions in salary grades 25 and above will receive a 2.5% step on their anniversary. The Human Resources Department surveyed surrounding cities and found that most were considering COLA's ranging from 7% to 10%.

Focus Area: Organizational Excellence

Impact to General Fund: \$562,137 (\$397,800 GF only)

Increase to Retirement Contribution

There are several enhancements in this proposed budget that will help the City work towards a change in the retirement plan with Texas Municipal Retirement System (TMRS). This change will improve recruiting and retention efforts, especially with public safety positions. Currently, the plan is a 6% employee contribution with a 2:1 employer match at retirement. The Human Resources Director has researched other cities through the Texas Municipal Retirement System portal and found that most of the cities that are "competitors" when it comes to recruiting efforts are already at a 7% plan; and with a more comprehensive look, found that 465 TMRS participating cities are at 7% compared to 100 that are at 6%. The Employer of Choice Team members have reached out to the employees in their respective departments and received nothing but an enthusiastic response in support of this change. With the lump sum payment and the increase in employer contribution, we have projected the ability to make this plan change for FY 2024. This will have a significant impact on employees' retirement annuity benefits. The following chart shows the impact the one (1) percent increase will have on the retirement benefit an employee will receive as a percentage of their final salary.

Age Entered Employment	Retirement Age	6% Contribution	7% Contribution
		Retirement Benefit as % of final salary	Retirement Benefit as % of final salary
25	55	52%	61%
	60	71%	83%
30	55	40%	47%
	60	56%	66%

Focus Area: Organizational Excellence

Impact to General Fund: \$86,500 base incr; \$2M lump sum contribution (\$1,560,000 GF only)

Performance Measures

Assistant Finance Director position - Finance

The new position request is to re-instate the position of Assistant Finance Director in the Finance Department. This position previously existed prior to FY2020. The Finance Department consisted of 5 FTE's. This position serves as the deputy to the CFO and will be groomed as successor to the CFO. Without this position, the more complicated accounting functions must be done by the CFO, not allowing for more attention to long-range planning. This position should be more involved in purchasing, financial analysis, metrics, and processes.

Focus Area: Organizational Excellence, Fiscal Responsibility

Impact to General Fund: \$76,275 (budget 9 months only)

Broadband and Information Technology

Data Systems Director position - Information Technology

This new position will not only lead the Information Technology Team but will be responsible for leading the City of Bastrop's Broadband initiative to bring the goal of a more connected City and Community to fruition. This position is only funded for six months in the FY 23 budget to allowing more time for the City to explore alternative funding opportunities such as federal, state, and local grants to begin the construction of phases 1 & 2 of the fiber-optic network backbone.

Focus Area: Organizational Excellence, Fiscal Responsibility

Impact to BP&L Fund: \$82,614 (budget 6 months only)

GIS Specialist position - Information Technology

A Geographic Information System (GIS) Specialist will assist the Engineering Dept. and the City in maintaining and managing City's asset's information in ArcGIS. The City is investing on developing and implementing a more accurate GIS database by hiring TX A&M. Once the GIS Database project is complete, this database will have to be maintained and managed by someone to leverage the investment. There considerable amount needed to update the GIS database every time a development is complete, a CIP is complete, an asset is replaced or rehabbed, or an easement is acquired, etc. This professional will make sure asset's information gets updated in a timely manner, so the City can work and provide accurate information to developers, consultants, and residents; will make sure maps are consistent and professional; will improve communication and better decision making which is essential to asset management; will be able to tie information from work orders to a specific asset and this will help track maintenance costs; will provide real-time data for Public Works, Police, Fire, Planning, and etc. Without a professional updating the information when needed, City incurs additional costs to have the Engineer build that information every time a master plan is needed, or if there is a need to run a water, wastewater, or drainage model. Having reliable data organized in a centralized location will assist various departments in rapidly searching and making better decisions based on data, not on institutional knowledge, which creates a lower risk to the City.

Focus Area: Organizational Excellence, Community Safety

Impact to General Fund: \$76,000

Audio/Visual improvements in Council Chambers - Information Technology

This is a one-time expense that will improve the City Council's audio/visual issues during council meetings. The needed improvements will be evaluated to determine what the highest needs are within the budget available.

Focus Area: Organizational Excellence, Fiscal Responsibility

Impact to Designated Fund: \$30,000

Public Safety

Crime Victim Advocate position - Police

This position will support the victims of crimes in what can be an arduous process. This individual will focus on assisting and serving all victims of crimes (children, LGBT) reported and unreported. This position allows the department to provide a more personalized approach to an area that we are currently not able to focus on. This will help lessen the trauma experienced by victimization by providing support, outreach, and education. This will also enable the department to participate fully in numerous multidisciplinary teams such as the child advocacy center and family crisis center. This position will allow the department to meet some or all the legal requirements as outlined in the Texas constitution. It will also enhance the department's ability to obtain a Texas Best Practices certification. A grant was submitted for this position, and we are still awaiting approval.

Focus Area: Organizational Excellence, Community Safety

Impact to General Fund: \$0 (grant funded if approved) FY 2024 and beyond \$69,600

Evidence Technician position - Police

In the history of the Bastrop Police Department, there has never been an Evidence Technician. This is one of the most important positions in a department because of the numerous laws regulating the intake, process, coordination, storage, research, and disposal of all property and especially evidence, that comes into the police department. In 2011 the department realized that it could no longer function with the immense amount of liability involved in improper evidence handling. For the past 10 years, numerous individuals in the department have pieced together organizing the evidence room in conjunction with required laws on their off time, as reserve officers, on light duty, or in conjunction with current duties. These practices are no longer allowed due to chain of custody requirements. During the last 12 months, the police department relied heavily on the Animal Control Officer & Code Enforcement officer to substitute as the evidence custodian to keep the evidence room functional. During this time, Animal Control contributed 1,041 working hours, in addition to her regular duties to help sustain the property room. This work does not include the administrative side of working the evidence room. Some of the duties include running E-Traces through the ATF, coordinating with the District Attorney's Office, and allowing attorneys to view and chain of custody matters, obtaining disposition orders for each item from our District Judge, and numerous other responsibilities. As our population and case load grows, our need to ensure excellence around evidence becomes more vital in order to achieve Best Practices.

Focus Area: Organizational Excellence, Fiscal Responsibility

Impact to General Fund: \$66,300

Multi-Mobility

ECab

Since December of 2019, Bastrop has collaborated with the lone star clean fuels alliance and e-cabs of North America to provide a cost-free and emissions-free micro-transit ride service using GEM low-speed battery electric vehicles. The US Department of Energy funded this two-year pilot project to explore how well these low-speed EV's could meet a rural community's first- and last-mile transit needs. The program has gone well with e-cabs now averaging over 1,000 riders per month. Since the City of Bastrop lacks access to ride share apps such as Uber or Lyft, E-Cabs allows us to service our tourists and community with rides within our area. This quote is for one year of additional service on Fridays, Saturdays, and Sundays, as well as Spring Break, Summer Break, and Winter Break when tourism is high.

Focus Area: Economic Vitality, Uniquely Bastrop

Impact to HOT Fund: \$117,900 one-time

Downtown Charging Station

In order to attract travelers who drive electric cars to Downtown Bastrop, this enhancement is for one Level 2 Charging Station to be placed in a public parking lot. Since there are few charging stations in the area, the goal is that people will spend a few hours in our downtown, contributing sales tax dollars while their vehicles charge.

Focus Area: Economic Vitality, Uniquely Bastrop

Impact to HOT Fund: \$25,000 one-time

FY 2023 Management Projects

FY 2022 Projects (carry-over)

Annexation Plan

There is no “one-size-fits-all” approach to pursuing a single annexation or an overall annexation strategy; however, nearly all annexations require significant planning and community outreach. There are several issues to consider when a city is contemplating annexing territory, including zoning/development review, community character, fiscal impacts, impacts on overlapping districts, and when and how to extend utility services. The City of Bastrop has several properties that have current development agreements on file that allow voluntary annexation and the funds allocated this year will be used for any professional services needed to perform tasks associated with annexation such as surveying. Annexation planning is an important part of managing growth while remaining fiscally responsible.

Focus Area: Manage Growth, Unique Environment, Organizational Excellence

Impact to General Fund: \$45,000 (appropriated funding in FY 2022 but not spent)

Bond Election

The City of Bastrop is experiencing an enormous amount of growth, and through City Council's focus on Economic Vitality, staff has been directed to create sustainability through infrastructure renewal and investment. As such, the City of Bastrop will be pursuing the possibility of a November 2023 Bond Election. This funding will be used for the creation of communication materials.

Focus Area: Fiscal Responsibility

Impact to General Fund: \$50,000 (no funding appropriated in FY 2022)

Convention Center Hotel

In 2015, the City of Bastrop contracted for an assessment of the Bastrop Convention & Exhibit Center. The report, conducted by Harde Partners, LLC, states that the lack of an adjoining hotel was a hindrance to the Convention Center performance. In contract with the City of Bastrop, DP Consulting in 2017 stated that there was market justification for a 120+/- room hotel to be built on the site next to the Convention Center. Through the City Council's focus on Economic Vitality, staff is tasked with creating sustainability through enhancing public/private partnerships and through Fiscal Responsibility, maintaining our fiduciary duty of full utilization of the City asset of the Convention Center.

Focus Area: Fiscal Responsibility

Impact to General Fund: \$350,000 (pursuit costs only if Letter of Intent is signed by Council. No money was appropriated in FY 2022, Council approved limited spending on the hiring of a consultant.

FY 2023 Projects

Asset Management - Engineering

Asset Management (AM) is "the coordinated activity of an organization to realize value from assets" "realization of value will normally involve a balancing of costs, risks, opportunities and performance benefits". An AM System can provide the City with critical information on capital assets and the timing of investments, enabling the right intervention on the right asset, at the right time in a manner that considers affordability and risk tied to a pre-established level of service and corporate-level business risk factors. This project is to kick off the AM system and assist the City in developing the framework for this program, to include, but not limited to: developing a corporate business risk, an AM Strategy, recommending a Computerized Maintenance Management System (CMMS, for work orders, data management, etc.), etc. This will be dependent on developing a GIS database. This cost estimate does not include developing the whole AM system.

Focus Area: Fiscal Responsibility, Manage Growth

Impact to General Fund: \$100,000 one-time

Quiet Zone Diagnostics

Professional services for the planning stage to establish a quiet zone for the at-grade crossings with Union Pacific Railroad. The scope of services will consist of data collection, project management, UPRR & Federal Railroad Administration (FRA) coordination, and the preparation of a Quiet Zone Study Report documenting the requirements needed for the implementation of a quiet zone.

Focus Area: Unique Environment

Impact to General Fund: \$70,000 one-time

Development Code Update

Planning Staff will provide an assessment of code implementation based on actual experiences, and will concentrate on areas of confusion, unnecessary requirements, and suggestions made by developers and contractors. This assessment will result in code revision recommendations brought to the Planning and Zoning Commission and the City Council during the Spring of 2023.

Focus Area: Manage Growth

Impact to General Fund: \$0

Personnel Changes

This budget includes a total of 18 new full-time equivalent (FTE) positions. The breakout of these positions is explained below.

General Fund

The proposed budget includes twelve (12) new positions:

NEW POSITION	DEPARTMENT
Assistant Finance Director	Finance
Receptionist/Office Assistant	City Secretary
Recreation Director	Community Engagement
Foreman - Streets/Drainage	Public Works
Building Maintenance Worker	Public Works
Evidence Technician	Police
Crime Victim Advocate (only if grant funded)	Police
GIS Specialist	Information Technology
Media Specialist	Library
Special Event Workers (2)*	Public Works
Project Manager	Engineering**

*These two positions are being funded by an increased transfer from the Hotel Occupancy Tax Fund.

**This position is funded out of the CIP funds.

There were also several positions that were reclassified to provide depth in leadership:

OLD TITLE	NEW TITLE	DEPARTMENT
Customer Service Specialist	Management Assistant to City Manager	City Manager
Maintenance Senior Operator	Crew Leader	Public Works
Community Impact Manager	Main Street Manager	Community Engagement
Digital Media Designer	Communication Technical Specialist	Community Engagement
Construction Manager	Project Manager	Engineering

Water/Wastewater Fund

This budget increases total FTE's by four (4) positions to handle the operation of additional plants. These positions are one additional Chief Plant Operator and three Operator positions to create separate crews for both water and wastewater.

Bastrop Power & Light Fund

This fund gained six months of a new position titled Data Systems Director. This position will be initiated if the City Council has given the approval to move forward with creating a broadband utility.

Hotel Occupancy Tax Fund

Increased the transfer from this fund to the General Fund to cover the additional staff to handle heightened operations at the Convention Center and special events.

Bastrop Economic Development Fund (Type B Fund)

This fund is gaining an additional FTE with the new Marketing/Communication position.

Personnel Costs and Benefits update

During FY 2022, the City Council approved several increases that were needed for employee recruitment and retention. The departments that received these adjustments were Water/Wastewater Operators, Public Works Maintenance Workers and Operators, Police Patrol Officers and Lieutenants. All of these personnel adjustments have been carried over into this FY 2023 proposed budget.

In addition, this proposed budget increases all salary grades 24 and under by an 8% cost of living adjustment (COLA). The grades 25 and up will receive a 2.5% step increase on their anniversary and after a performance review. These increases are applied to all of the wage schedules except for the police schedule. The increases received in FY 2022 will be appropriately applied to the police schedule, but no additional adjustments will be provided in this FY 2023 budget other than their step increase on their anniversary and after a performance review.

Personnel Summary by Department

General Fund

DEPARTMENT	FY 2021	FY 2022	FY 2023
City Manager	2.0	3.0	4.0
City Secretary	3.0	2.0	3.0
Finance	8.0	8.0	9.0
Human Resources	1.75	1.875	1.875
Information Technology	2.0	2.0	3.0
Community Engagement	3.3	9.0	8.5
Police	28.0	30.0	32.0
Fire	8.0	9.0	10.0*
Municipal Court	3.25	3.25	3.25
Public Works	28.6	30.6	34.6
Development Services	7.5	8.0	9.0*
Engineering	0.0	1.5	2.5
Library	10.0	9.625	10.625
TOTAL	105.4	117.85	131.35

*These additional FTE's were approved during FY 2022 for the following positions: Assistant Fire Chief to two Full-time Firefighters, net one FTE and Assistant Planning Director.

The 1.5 FTE's for Recreation Workers in the Community Engagement department were left off the FY 2022 list last year.

Budgeted Positions by Fiscal Year

<u>POSITION</u>	<u>DEPARTMENT</u>	FY 2021	FY 2022	FY 2023
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
City Manager	City Manager	1.0	1.0	1.0
ACM, Development Services	City Manager	1.0	1.0	1.0
ACM, Community Engagement	City Manager	0.0	1.0	1.0
Management Assistant to City Manager	City Manager	0.0	0.0	1.0
City Secretary	City Secretary	1.0	1.0	1.0
Assistant City Secretary	City Secretary	1.0	1.0	1.0
Customer Service Specialist	City Secretary	1.0	0.0	0.0
Receptionist/Office Assistant	City Secretary	0.0	0.0	1.0
Chief Financial Officer	Finance	1.0	1.0	1.0
Assistant Finance Director	Finance	0.0	0.0	1.0
Accountant	Finance	1.0	1.0	1.0
Finance Specialist Senior	Finance	1.0	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	1.0	1.0	1.0
Customer Service Specialist I	Finance	1.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Human Resources Generalist	Human Resources	0.75	0.875	0.875
Director	IT	1.0	1.0	0.0
IT Manager	IT	0.0	0.0	1.0
System Administrator	IT	1.0	1.0	1.0
GIS Specialist	IT	0.0	0.0	1.0
Chief of Police	Police	1.0	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	0.0	0.0
Senior Records Technician	Police	1.0	1.0	1.0
Records Technician	Police	1.0	1.0	1.0
Evidence Technician	Police	0.0	0.0	1.0
Crime Victim Advocate	Police	0.0	0.0	1.0
Code Compliance/Animal Control	Police	1.0	1.0	1.0
Police Detective	Police	4.0	5.0	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	1.0	1.0
Fire Chief	Fire	1.0	1.0	1.0
Assistant Fire Chief	Fire	1.0	1.0	0.0
Captain	Fire	0.0	0.0	1.0
Lieutenant	Fire	0.0	0.0	2.0
Firefighter	Fire	6.0	7.0	6.0
Court Administrator	Municipal Court	1.0	1.0	1.0
Court Clerk/Juvenile Cases	Municipal Court	1.0	1.0	1.0
Court Clerk/Trial Coordinator	Municipal Court	1.0	1.0	1.0
Court VOE Clerk	Municipal Court	0.25	0.25	0.25
Director of Planning & Development	Dev. Services	0.5	0.0	1.0
Assistant Planning Director	Dev. Services	1.0	1.0	1.0
Planner, Senior/GIS Analyst	Dev. Services	1.0	1.0	0.0
Planner (Senior)	Dev. Services	1.0	0.0	1.0
Development Coordinator	Dev. Services	0.0	1.0	1.0
Planning Technician	Dev. Services	1.0	1.0	1.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Permit Technician	Dev. Services	1.0	1.0	1.0
Executive Administrative Asst.	Dev. Services	0.0	1.0	1.0
Building Official	Dev. Services	1.0	1.0	1.0
Building Inspector	Dev. Services	1.0	0.0	0.0
Code Compliance Officer	Dev. Services	0.0	1.0	1.0
City Engineer	Engineering	0.0	0.5	0.5
Construction Manager	Engineering	0.0	1.0	0.0
Project Manager	Engineering	0.0	0.0	2.0
Public Works Director	Public Works	0.5	0.5	0.5
Construction Manager	Public Works	1.0	0.00	0.0
Public Works Superintendent	Public Works	1.0	1.0	1.0
Mechanic	Public Works	1.0	1.0	1.0
Public Works Technician	Public Works	0.90	0.90	1.0
Equipment Operator, Senior	Public Works	3.0	3.0	2.0
Equipment Operator	Public Works	3.0	3.0	3.0
Building Maintenance Worker	Public Works	0.0	0.0	1.0
Foreman Streets & Drainage	Public Works	0.0	0.0	1.0
Crew Leader Streets & Drainage	Public Works	1.0	1.0	0.0
Crew Leader Drainage	Public Works	0.0	0.0	1.0
Crew Leader Streets	Public Works	0.0	0.0	1.0
Maintenance Worker	Public Works	4.0	4.0	4.0
Special Events Worker	Public Works	0.0	0.0	2.0
Maintenance Supervisor	Building Maintenance	0.0	1.0	1.0
Facility Attendant	Building Maintenance	0.0	1.0	1.0
Building Maint./Custodian Crew Leader	Building Maintenance	1.0	1.0	1.0
Building Custodians	Building Maintenance	3.0	4.0	4.0
Facilities & Grounds Superintendent	Parks	1.0	1.0	1.0
Crew Leader	Parks	1.0	1.0	1.0
Equipment Operator	Parks	1.0	1.0	1.0
Athletic Field Maintenance Technician	Parks	1.0	1.0	1.0
Maintenance Specialist	Parks	1.0	1.0	1.0
Facilities Maintenance Worker	Parks	1.0	1.0	1.0
Maintenance Worker	Parks	3.0	3.0	3.0
Seasonal Employees	Parks	0.185	0.185	0.185
Library Director	Library	1.0	1.0	1.0
Supervisor of Public Services	Library	1.0	0.0	0.0
Librarian Technical Services & Circulation	Library	1.0	1.0	1.0
Media Specialist	Library	0.0	0.0	1.0
Library Associate	Library	4.0	5.0	5.0
Public Services Librarian	Library	1.0	1.0	1.0
Executive Administrative Asst.	Library	0.0	0.625	0.625
Library Associate/Web Graphics	Library	1.0	0.0	0.0
Library Clerk - VOE	Library	1.0	1.0	1.0
Public Works Director	Water/Wastewater	0.5	0.5	0.5
City Engineer	Water/Wastewater	0.5	0.5	0.5
Public Works Technician	Water/Wastewater	0.10	0.10	0.0
Special Programs Coordinator	Water/Wastewater	1.0	1.0	1.0
Executive Administrative Asst.	Water/Wastewater	0.0	1.0	1.0
Superintendent	Water/Wastewater	0.5	0.5	1.0
Chief Plant Operator Water	Water/Wastewater	0.5	0.5	1.0
Foreman	Water/Wastewater	1.0	1.0	1.0

POSITION	DEPARTMENT	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE
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	0.0
Chief Plant Operator Wastewater	Water/Wastewater	0.5	0.5	1.0
Plant Operator (All Certifications)	Water/Wastewater	6.0	6.0	9.0
Director	Bastrop Power & Light	1.0	1.0	1.0
Superintendent	Bastrop Power & Light	1.0	1.0	1.0
Executive Administrative Asst.	Bastrop Power & Light	1.0	1.0	1.0
Foreman	Bastrop Power & Light	1.0	1.0	1.0
Lineworker - Journeyman	Bastrop Power & Light	3.0	3.0	3.0
Lineworker - Apprentice	Bastrop Power & Light	2.0	2.0	1.0
Lineworker - Trainee	Bastrop Power & Light	0.0	0.0	1.0
Data Systems Director	Bastrop Power & Light	0.0	0.0	1.0
ACM, Community Engagement	Community Engagement	1.0	0.0	0.0
Main Street Manager	Community Engagement	1.0	0.0	1.0
Public Information Manager	Community Engagement	1.0	1.0	1.0
Community Impact Manager	Community Engagement	1.0	1.0	0.0
Special Events Manager	Community Engagement	1.0	1.0	1.0
Recreation Director	Community Engagement	0.0	0.0	1.0
Recreation Manager	Community Engagement	0.0	1.0	1.0
Recreation Coordinator	Community Engagement	1.0	0.0	0.0
Recreation Workers	Community Engagement	0.0	1.5	1.5
Digital Media Specialist	Community Engagement	1.0	1.0	1.0
Digital Media Designer	Community Engagement	0.0	1.0	0.0
Executive Administrative Assistant	Community Engagement	0.0	1.0	0.0
Communication Technical Specialist	Community Engagement	0.0	0.0	1.0
Multi-Media Assistant	Community Engagement	0.48	0.48	0.0
Groundskeeper	Cemetery	1.0	1.0	1.0
CEO	BEDC	1.0	1.0	1.0
Executive Administrative Assistant	BEDC	1.0	1.0	1.0
Operations Manager	BEDC	1.0	1.0	1.0
Project Manager	BEDC	1.0	2.0	3.0
Marketing/Communication	BEDC	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>
	TOTAL	142.6	151.9	172.4

FY 2022 Accomplishments by Focus Area

Communications

- Record number of visits to the city website, and social media posts.
- First annual State of the City Address by Mayor Schroeder.
- March 2 Chamber Luncheon presentation on the planning and development process.
- Production of the second season of the “Overheard at City Hall” podcast.
- The development of the “Our City” monthly public education presentations.
- Creation of Community Engagement Newsletter.

Community Safety

- Incident Management of the Rolling Pines Fire.
- Success at keeping critical positions filled.
- Stable crime rate statistics.
- Significant public information on revised FEMA flood maps
- Body cameras for Police - grant funded
- Cadet program for Police

Economic Vitality

- 99.99% reliability average for Bastrop Power and Light.
- Significant sign code education.
- Zoning concept schemes were approved for the Bastrop Industrial Park, Burleson Crossing East, Bastrop Colorado Bend, with others in progress.
- Continued work with the City Manager’s Diversity and Inclusion Task Force, with plans to create a Diversity, Equity, and Inclusion Board.
- Vibrant downtown, with several new businesses.
- Council adoption of economic development policy direction.
- City of Bastrop hosting of the MLK Jr. Holiday Walk and Celebration.
- Management of multiple special events with special attention to leverage promotion and engagement through partnerships

Fiscal Responsibility

- Submitted grant application for the Old Iron Bridge.
- Received grant funding for the Agnes Street extension, Public Works detention pond pump station, water line replacement, and the Parks Master Plan.
- Auditors issued an unmodified financial audit opinion which is the best that can be obtained, noted no recommendations for improvement over internal controls, and no Management Letter issued.
- Upgraded the financial software to increase efficiency in reporting and tracking all financial transactions.

Manage Growth

- Approved amended development agreement for Colorado Bend.
- Approved amended memorandum of understanding for Pecan Park Commercial.
- Approved development agreements for Valverde.
- Facilitated completion of the Corix wastewater study.
- Established a Public Improvement District for Val Verde subdivision

Multi-Modal Mobility

- Implemented code requirements on development proposals.
- Promoted CARTSNow, and eCabs.
- Promotion of bikes through recreation program.

Organizational Excellence

- Council approved salary adjustments to enhance recruitment and retention.
- Provided leadership development and diversity training for city directors.
- Received Government Finance Officer Association awards for the annual budget and the comprehensive annual financial report.
- Hosted quarterly employee appreciation events.
- Ensured responsiveness to citizen requests through MyGov internal request manager.

Uniquely Bastrop

- Maintained and enhanced positive working relationships with the Bastrop County Historical Museum and Visitor Center, Bastrop Opera House, Lost Pines Arts Center.
- Significant increase in usage of the Library.
- Significant increase in usage of recreation programming.
- Parking Lot rebranding.
- Successful Table on Main event, and Lost Pines Christmas.
- Replaced splash pad surface
- Work with the Youth Advisory Council and the development of a mural project.

Unique Environment

- Implemented Code requirements on development proposals.
- Several Bird City activities.
- Received Tree City recognition.
- Added Disc Golf course, bird outlook, and Purple Martin houses in Bob Bryant Park.
- Master Gardeners - monarch garden at Library and keyhole garden at Bob Bryant Park.

FISCAL FORECASTS

General Fund

General Fund Fiscal Forecast Assumptions

	PROJECTED FY21-22	PROPOSED FY22-23	PLANNING FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
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REVENUE

Property Tax Increase - Existing Property	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Tax Increase - New Property (tax rev)	\$ 192,610	\$ 351,318	\$ 241,875	\$ 161,250	\$ 161,250	\$ 161,250
Sales Tax Revenues Growth (3 yr avg. 6.5%)	20.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Franchise Fees	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Mixed Beverage Tax	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sanitation Revenue (per contract)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Development Fees-(some considered non-recurring)	-7.1%	-9.4%	-31.6%	0.0%	-1.9%	0.0%
Transfer in Electric Fund (% of Electric Revenue)	10.0%	8.3%	8.2%	8.2%	8.1%	8.0%
EMPG grant program eliminated	\$ (32,000.00)	\$ (32,000.00)				

EXPENSE

Compensation - COLA & STEP(2.5%)	2.5%	8% (2.5%)	3.5%	3.5%	3.5%	3.5%
Group Insurance	7.8%	10.0%	5.0%	5.0%	5.0%	5.0%
Retirement (working toward 7%)	0.2%	8.0%	8.0%	3.5%	1.0%	1.0%
Retirement - Lump sum payment		\$1,596,000				
New Positions (funded from GF)	6.00	11.00				
All salary increases approved in FY22 are included						
Burleson Crossing 380 drops off	-	\$ (882,500)				
Community Event/Support Funding	10%	10%	2%	2%	2%	2%
Contractual Services	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Vehicle/Equip Replc (95% of fleet in fund by FY2024)	18.9%	44.3%	44.1%	9.2%	10.9%	25.1%
Development Fees cover contracted Plan review and inspections						

General Fund Fiscal Forecast

	PROJECTED FY21-22	PROPOSED FY22-23	PLANNING FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY25-27
Beginning Fund Balance	\$ 7,177,160	\$ 7,482,420	\$ 4,513,662	\$ 4,328,106	\$ 4,295,232	\$ 4,384,160
Total Ad Valorem Revenue (O&M)	\$4,411,032	\$4,818,471	\$4,973,542	\$5,140,754	\$5,308,117	\$5,475,635
Total Recurring Revenue	<u>\$14,735,384</u>	<u>\$15,591,725</u>	<u>\$16,330,835</u>	<u>\$16,943,648</u>	<u>\$17,526,107</u>	<u>\$18,192,497</u>
Transfers from Other Funds						
Transfer from Library Board	3,000	3,000	3,000	3,000	3,000	3,000
Transfer from Electric Fund (ROI)	767,000	650,000	650,000	650,000	650,000	650,000
Total Transfers In	\$ 770,000	\$ 653,000	\$ 653,000	\$ 653,000	\$ 653,000	\$ 653,000
Non-Recurring Revenue						
Total Non-Recurring Revenue	\$776,547	\$573,000	\$0	\$0	\$0	\$0
Total General Fund Revenues	\$16,281,931	\$16,817,725	\$16,983,835	\$17,596,648	\$18,179,107	\$18,845,497
Total General Fund Expenses	\$ 14,680,144	\$ 16,139,465	\$ 16,204,390	\$ 16,714,522	\$ 17,225,180	\$ 17,781,541
Excess Recurring Revenue(Expense)	825,240	105,260	779,445	882,126	953,927	1,063,956
Ending Fund Balance before one-time	8,778,947	8,160,680	5,293,106	5,210,232	5,249,160	5,448,116
Fund Balance Reserve (policy 25%)	3,670,036	4,034,866	4,051,098	4,178,630	4,306,295	4,445,385
Amount Available over Five Years						1,002,731
One-Time Uses						
Lump Sum - TMRS		\$ 1,596,000				
Transfer to VERF	\$ 851,027	\$ 503,623	\$ -	\$ -	\$ -	\$ -
Transfer to One-time Exp Fund	\$ 295,500	\$ 382,395	\$ -	\$ -	\$ -	\$ -
Transfer to CIP	\$ 150,000	\$ 1,165,000	\$ 965,000	\$ 915,000	\$ 865,000	\$ 865,000
Total One-Time Uses	\$ 1,296,527	\$ 3,647,018	\$ 965,000	\$ 915,000	\$ 865,000	\$ 865,000
Ending Fund Balance	\$ 7,482,420	\$ 4,513,662	\$ 4,328,106	\$ 4,295,232	\$ 4,384,160	\$ 4,583,116
Required Reserve 25%	51%	28%	27%	26%	25%	26%

General Fund Debt Service

General Fund Debt Service Fund Fiscal Forecast Assumptions

	PROJECTED	PROPOSED	PLANNING	PLANNING	PLANNING	PLANNING	PLANNING
	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	

REVENUE

Property Tax Increase - Existing Property	13.1%	28.4%	3.2%	3.4%	3.3%	3.2%	
Property Tax Increase - New Property	\$ 208,700	\$ 147,150	\$ 98,100	\$ 98,100	\$ 98,100	\$ 98,100	\$ 98,100
Debt Service Rate Increase	5.39%	-4.48%	0.00%	0.00%	0.00%	0.00%	0.00%

EXPENSE

Burlison Crossing 380 Rebate drops off	\$ -	\$ (17,000.00)	-	-	-	-	-
GO/CO Bond Sale Amounts (CIP)	\$ 3,600,000	\$ 13,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	-
Interest rates on debt issues	3.54%	4.125%	4.500%	4.750%	4.750%	4.750%	4.750%

Bond Payments are based on current debt schedules

Debt Service Fund Fiscal Forecast

	PROJECTED FY 21-22	PROPOSED FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PROJ FY 26-27
% Change	13.1%	28.4%	3.2%	3.4%	3.3%	3.2%
Est. Taxable Property Valuation	\$ 1,084,737,605	\$ 1,406,175,931	\$ 1,451,220,526	\$ 1,501,220,526	\$ 1,551,220,526	\$ 1,601,220,526
Frozen Tax Levy	\$ 202,467	\$ 223,833	\$ 228,310	\$ 232,876	\$ 237,533	\$ 242,284
Rate	0.2054%	0.1962%	0.1962%	0.1962%	0.1962%	0.1962%
BEGINNING FUND BALANCE	\$ 187,795	\$ 422,712	\$ 442,189	\$ 610,891	\$ 590,709	\$ 350,786
Revenue						
Property Taxes-Current YR *	\$ 2,389,607	\$ 2,731,328	\$ 3,047,131	\$ 3,148,817	\$ 3,250,593	\$ 3,352,463
Property Taxes-Frozen	\$ -	\$ 223,833	\$ 228,310	\$ 232,876	\$ 237,533	\$ 242,284
Delinquent taxes/Penalty & Interest	\$ 26,000	\$ 34,000	\$ 34,680	\$ 35,374	\$ 36,081	\$ 36,803
Trans In- Convention Center	\$ 545,702	\$ 523,000	\$ 518,000	\$ 517,600	\$ 526,800	\$ 529,600
Trans In- Hunter's Crossing PID	\$ 26,601	\$ 66,900	\$ 74,900	\$ 72,400	\$ 74,900	\$ 72,150
Trans In- Excess bond funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions (BEDC)	\$ 275,059	\$ 271,614	\$ 275,227	\$ 286,747	\$ 282,417	\$ 292,747
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 13,000	\$ 19,500	\$ 19,598	\$ 19,695	\$ 19,794	\$ 19,893
TOTAL OPERATING REVENUE	\$ 3,275,969	\$ 3,870,175	\$ 4,197,846	\$ 4,313,509	\$ 4,427,919	\$ 4,545,939
Expenditures						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
380 Agreement Reimb	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Truck Loan (FNB)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Payments	\$ 3,015,987	\$ 3,500,006	\$ 3,409,024	\$ 3,161,664	\$ 2,968,141	\$ 2,879,830
CO Series 2023 (\$13M)	\$ -	\$ 342,627	\$ 611,250	\$ 613,156	\$ 614,856	\$ 601,350
GO Series 2024 (\$9M)	\$ -	\$ -	\$ -	\$ 550,000	\$ 398,475	\$ 578,475
GO Series 2025 (\$9M)	\$ -	\$ -	\$ -	\$ -	\$ 677,500	\$ 415,625
GO Series 2026 (\$9M)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427,500
Other Uses-Bond Refunding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Fees (issuance costs)	\$ 8,065	\$ 8,065	\$ 8,870	\$ 8,870	\$ 8,870	\$ 8,870
TOTAL OPERATING EXPENDITURE	\$ 3,041,052	\$ 3,850,698	\$ 4,029,144	\$ 4,333,690	\$ 4,667,842	\$ 5,111,650
ENDING FUND BALANCE	\$ 422,712	\$ 442,189	\$ 610,891	\$ 590,709	\$ 350,786	\$ (214,925)

Water/Wastewater Fund

Water/Wastewater Fund Fiscal Forecast Assumptions

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

REVENUE

WATER

Residential Growth	4.0%	4.0%	4.0%	3.5%	3.5%	3.5%
Commercial Growth	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Tap Fees (high due to Pecan Park finish out)	-50.2%	-41.7%	0.0%	-14.3%	0.0%	0.0%
Base Rates (Resid, Comm & Multi-Family)-incr	\$0.00	\$0.00	\$5.00	\$5.00	\$0.00	\$0.00

Base Rate for 1.5" and higher are being adjusted based on consultants recommendation to meet AWWA meter equivalent standards

WASTEWATER

Residential Growth	4.0%	4.0%	4.0%	3.5%	3.5%	3.5%
Commercial Growth	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Wholesale - WBV (avg. 50 homes annl)		43.94%	60.66%	38.14%	27.88%	22.02%
Base Rates (Resid, Comm & Multi-Family)-incr	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

EXPENSE

Compensation - COLA and Step(2.5%)	4.5%	8.0%	3.5%	3.5%	3.5%	3.5%
Salary Savings	\$ -	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (55,000)
Group Insurance	7.8%	10.0%	5.0%	5.0%	5.0%	5.0%
Retirement	0.2%	8.0%	8.0%	1.0%	1.0%	1.0%
Retirement - lump sum payment		\$190,000				
Worker's Comp Insurance	1.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Non- Personnel Operating Costs	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Administrative Support (GF)	3.9%	6.5%	2.5%	2.5%	2.5%	2.5%
Debt increase year-over-year (based on CIP schedule, cash flow model and projected bond issues) (Rates start at 3.90% - 4.90%)	31.9%	-5.0%	18.5%	34.0%	18.8%	10.3%

Water/Wastewater Fund Summary

Fiscal Forecast

	PROJECTED FY 21-22	PROPOSED FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
BEGINNING BALANCE	\$ 2,770,436	\$ 2,696,146	\$ 2,086,573	\$ 2,464,962	\$ 2,387,306	\$ 2,006,615
REVENUES:						
WATER						
WATER TOTAL	\$ 3,577,385	\$ 3,818,210	\$ 4,154,357	\$ 4,549,832	\$ 4,684,155	\$ 4,731,207
WASTEWATER						
WASTEWATER TOTAL	\$ 3,759,809	\$ 4,109,482	\$ 4,512,643	\$ 4,855,460	\$ 5,097,074	\$ 5,343,782
TOTAL OPERATING REVENUES	\$ 7,337,194	\$ 7,927,692	\$ 8,667,000	\$ 9,405,293	\$ 9,781,228	\$ 10,074,988
Proceeds from Bond Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 10,107,830	\$ 10,623,838	\$ 10,753,573	\$ 11,870,254	\$ 12,168,534	\$ 12,081,803
EXPENDITURES:						
Administration	\$ 657,958	\$ 884,236	\$ 905,939	\$ 924,041	\$ 942,671	\$ 961,848
Distribution/ Collection/ Liftstation	\$ 695,839	\$ 866,161	\$ 895,790	\$ 919,973	\$ 944,954	\$ 970,763
Production/ Treatment	\$ 1,031,544	\$ 1,090,797	\$ 1,103,558	\$ 1,124,642	\$ 1,146,302	\$ 1,168,560
Wastewater Treatment Plant	\$ 984,556	\$ 1,052,800	\$ 1,056,300	\$ 1,078,609	\$ 1,101,565	\$ 1,125,189
Administrative Support (GF)	\$ 727,307	\$ 774,931	\$ 794,304	\$ 814,162	\$ 834,516	\$ 855,379
Debt Service Transfer	\$ 2,717,280	\$ 2,581,240	\$ 3,057,720	\$ 4,096,521	\$ 4,866,912	\$ 5,369,832
Capital replacement Reserve	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
TOTAL OPERATING EXPENDITURES	\$ 6,939,484	\$ 7,375,165	\$ 7,938,611	\$ 9,082,948	\$ 9,961,920	\$ 10,576,572
NET INCOME (LOSS)	\$ 397,710	\$ 552,527	\$ 728,389	\$ 322,345	\$ (180,691)	\$ (501,583)
ENDING FUND BALANCE	\$ 3,168,146	\$ 3,248,673	\$ 2,814,962	\$ 2,787,306	\$ 2,206,615	\$ 1,505,031
NON-RECURRING EXPENSE						
Lump Sum - TMRS	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT						
Transfer for VERF	\$ 122,000	\$ 215,000	\$ -	\$ -	\$ -	\$ -
Transfer for CIP	\$ 350,000	\$ 757,100	\$ 350,000	\$ 400,000	\$ 200,000	\$ 200,000
TOTAL TRANSFERS OUT & OTHER	\$ 472,000	\$ 1,162,100	\$ 350,000	\$ 400,000	\$ 200,000	\$ 200,000
ENDING FUND BAL AFTER TRANSFERS	\$ 2,696,146	\$ 2,086,573	\$ 2,464,962	\$ 2,387,306	\$ 2,006,615	\$ 1,305,031
Reserve Requirement 35%	40%	29%	32%	27%	20%	12%

Bastrop Power & Light

Bastrop Power & Light Fiscal Forecast Assumptions

	PROJECTED FY21-22	PROPOSED FY22-23	PLANNING FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
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REVENUE						
Residential growth (Piney Creek)	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Electric revenue is being projected conservatively due to so many variables (LCRA Rate, weather, etc.) LCRA rate is a pass-through rate	5.3%	6.4%	1.0%	1.0%	1%	1%

Extension fees would be based on historical average unless a specific project was known
Interest rates are estimated conservatively based on current reports
No Rate Adjustment assumed other than pass-thru from LCRA
Does not include our portion of LCRA gain on sale of assets

EXPENSE						
Compensation - COLA & STEP (2.5%)	2.5%	8.0%	3.5%	3.5%	3.5%	3.5%
Group Insurance	7.8%	10.0%	5.0%	5.0%	5.0%	5.0%
Retirement	0.2%	8.0%	8.0%	1.0%	1.0%	1.0%
Retirement - Lump sum pmt		\$ 150,000				
Worker's Comp Insurance (based on claims)	3.0%	27.0%	3.0%	3.0%	3.0%	3.0%
Non-personnel costs (supplies, maintenance, etc.)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
LCRA power (FY20 had several credits making incr to FY21 seem greater)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Administrative Support (GF)	2.5%	22.0%	2.5%	2.5%	2.5%	2.5%
General Fund Transfers (adjusted to keep net income positive)	10.0%	8.3%	8.2%	8.2%	8.1%	8.0%

Vehicle & Equipment Replacement fund transfer - as of FY24 ALL vehicles/equip. will be in the VERF fund

Bastrop Power & Light Fiscal Forecast

	PROJECTED FY 21-22	PROPOSED FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
BEGINNING FUND BALANCE	\$ 3,482,391	\$ 3,597,330	\$ 3,231,132	\$ 3,409,685	\$ 3,416,554	\$ 3,702,778
TOTAL CURRENT REVENUE	\$ 7,667,058	\$ 7,809,241	\$ 7,886,082	\$ 7,964,220	\$ 8,043,164	\$ 8,122,921
TOTAL REVENUE & OTHER RESOURCES	\$ 11,149,449	\$ 11,406,571	\$ 11,117,215	\$ 11,373,905	\$ 11,459,717	\$ 11,825,699
EXPENDITURES:						
Total Personnel Costs	\$ 812,215	\$ 947,252	\$ 961,810	\$ 972,876	\$ 980,577	\$ 988,483
Total Other Operating Expense	\$ 4,804,035	\$ 4,985,380	\$ 5,039,374	\$ 5,094,322	\$ 5,150,274	\$ 5,207,287
Vehicle/Equipment Ripc fee	\$ 99,559	\$ 108,299	\$ 108,299	\$ 126,799	\$ 126,799	\$ 126,799
Line Extensions	\$ 123,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Administrative Support	\$ 444,894	\$ 541,280	\$ 554,812	\$ 568,682	\$ 582,899	\$ 597,472
Community Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Event Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winter Storm Uri payroll	\$ 162,894	\$ 159,756	\$ 65,641	\$ -	\$ -	\$ -
Debt Service	\$ 168,122	\$ 165,220	\$ 167,594	\$ 169,673	\$ 166,390	\$ 167,875
TOTAL OPERATING EXPENDITURES	\$ 6,614,719	\$ 6,957,189	\$ 6,947,530	\$ 6,982,352	\$ 7,056,940	\$ 7,137,917
Transfer out - GF	\$ 767,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Transfer out - GF (Comm Support)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer out - VERF	\$ 72,400	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ 839,400	\$ 685,000	\$ 685,000	\$ 650,000	\$ 650,000	\$ 650,000
TOTAL OPERATING EXPENDITURES & TRANSFERS	\$ 7,454,119	\$ 7,642,189	\$ 7,632,530	\$ 7,632,352	\$ 7,706,940	\$ 7,787,917
NET INCOME (LOSS) FROM RECURRING	\$ 212,939	\$ 167,052	\$ 253,552	\$ 331,869	\$ 336,224	\$ 335,004
CIP	\$ -	\$ 258,250	\$ 50,000	\$ 325,000	\$ 50,000	\$ 50,000
Lump Sum - TMRS	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Special Project	\$ 98,000	\$ 125,000	\$ 25,000	\$ -	\$ -	\$ -
TOTAL NON-OPERATING COSTS	\$ 98,000	\$ 533,250	\$ 75,000	\$ 325,000	\$ 50,000	\$ 50,000
ENDING FUND BALANCE	\$ 3,597,330	\$ 3,231,132	\$ 3,409,685	\$ 3,416,554	\$ 3,702,778	\$ 3,987,782
Reserve Requirement 35%	48%	42%	45%	45%	46%	51%
Total General Fund transfer	10.0%	8.3%	8.2%	8.2%	8.1%	8.0%

Hotel Occupancy Tax Fund

Hotel Occupancy Tax Fund Fiscal Forecast Assumptions

	PROJECTED FY21-22	PROPOSED FY22-23	PLANNING FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
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REVENUE						
Hotel Occupancy Tax (back to FY19 levels in FY23)		32%	3%	0%	0%	0%
Convention Center Rental Revenue (above FY2019 levels)		54%	10%	0%	0%	0%
DMO shared services	\$ 16,554	\$ 16,554	\$ 16,554	\$ 16,554	\$ 16,554	\$ 16,554
BEDC Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

EXPENSE						
Organizational						
Organizational Funding		57%	31%	0%	0%	0%
Destination Marketing Organization (Visit Bastrop)		20%	27%	0%	0%	0%
Admin Support		0%	19.0%	2.5%	2.5%	2.5%
Convention Center						
Admin Support (incr to cover new staff requested)		0%	40.0%	2.5%	2.5%	2.5%
Main Street Program						
Downtown Beautification (carryover)	\$ 35,500	-	-	-	-	-
Admin Support		0%	32.0%	2.5%	2.5%	2.5%

Hotel Occupancy Tax Fund Fiscal Forecast

	ACTUAL FY 20-21	PROJECTED FY 21-22	PROPOSED FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
BEGINNING FUND BALANCE	\$ 2,896,369	\$ 2,817,270	\$ 2,986,278	\$ 2,068,005	\$ 1,694,391	\$ 1,446,782	\$ 1,174,326
REVENUES							
TOTAL CURRENT REVENUES	\$ 2,280,692	\$ 3,024,814	\$ 3,131,554	\$ 3,140,054	\$ 3,140,054	\$ 3,140,054	\$ 3,140,054
OTHER RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE & OTHER RESOURCES	\$ 5,177,061	\$ 5,842,084	\$ 6,117,832	\$ 5,208,059	\$ 4,834,445	\$ 4,586,836	\$ 4,314,380
EXPENDITURES:							
Organizational	\$ 276,029	\$ 565,597	\$ 695,565	\$ 677,490	\$ 680,905	\$ 684,406	\$ 687,994
Convention Center	\$ 498,772	\$ 457,108	\$ 562,322	\$ 577,382	\$ 592,848	\$ 608,732	\$ 625,045
Main Street Program	\$ 232,058	\$ 284,007	\$ 488,830	\$ 301,000	\$ 306,216	\$ 311,574	\$ 317,081
Cultural Arts Commission	\$ 4,874	\$ 35,000	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500
Rodeo Arena	\$ 3,447	\$ 2,900	\$ 3,200	\$ 3,296	\$ 3,395	\$ 3,497	\$ 3,602
Destination Marketing Organization	\$ 802,356	\$ 965,492	\$ 1,228,500	\$ 1,231,000	\$ 1,231,200	\$ 1,231,200	\$ 1,231,200
TOTAL EXPENDITURES	\$ 1,817,536	\$ 2,310,104	\$ 3,033,917	\$ 2,845,668	\$ 2,870,064	\$ 2,894,909	\$ 2,920,422
OTHER USES							
Debt Service Transfer	\$ 542,255	\$ 545,702	\$ 523,000	\$ 518,000	\$ 517,600	\$ 517,600	\$ 517,600
TOTAL EXPENDITURES & OTHER USES	\$ 2,359,791	\$ 2,855,806	\$ 3,556,917	\$ 3,363,668	\$ 3,387,664	\$ 3,412,509	\$ 3,438,022
NET INCOME (LOSS)	\$ (79,099)	\$ 169,008	\$ (425,363)	\$ (223,614)	\$ (247,610)	\$ (272,455)	\$ (297,968)
Non-Recurring Expenses							
eCabs			\$ 117,910				
Hotel Pursuit Costs			\$ 350,000				
Downtown Charging Station			\$ 25,000				
Downtown Master Plan			\$ -	\$ 150,000			
Total Non-Recurring Expenses			\$ 492,910	\$ 150,000	\$ -	\$ -	\$ -
ASSIGNED FB - CULTURAL ARTS COMMISSION	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
ASSIGNED FB - MAIN ST PROGRAM	\$ 25,000	\$ 14,344	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE UNRESTRICTED	\$ 2,712,270	\$ 2,891,934	\$ 1,988,005	\$ 1,614,391	\$ 1,366,782	\$ 1,094,326	\$ 796,359
Reserve requirement 50%	119%	105%	58%	50%	43%	34%	25%

Type B - BEDC

Type B Fund (BEDC) Fiscal Forecast Assumptions

	PROJECTED FY21-22	PROPOSED FY22-23	PLANNING FY23-24	PLANNING FY24-25	PLANNING FY25-26	PLANNING FY26-27
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REVENUE

Sales Tax Revenues Growth (3 yr avg. 6.5%)	20.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Rental Income (sale of 921 Main St.)	-43%	-100%	0%	0%	0%	0%
Land Sales	\$ 805,779	\$ -	\$ -	\$ -	\$ -	\$ -
No developer reimbursements were assumed						

EXPENSE

Personnel Costs (includes \$64,000 lump sum TMRS)	10.3%	209.2%	5.0%	5.0%	5.0%	5.0%
Positions added	1.0	1.0				
Burleson Crossing 380 drops off	\$ -	\$ (385,000)	\$ -	\$ -	\$ -	\$ -
Occupancy Costs	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Debt Service - Roscoe Loan & CO 2018 payoff in FY2022 & new bond issue in 2023 (FY2024)	213%	-80%	548%	1%	0%	0%

City Projects and Programs - studies and engineering cash funded with construction debt funded

Capital Outlay - EDC projects - engineering cash funded with construction debt funded

Type B Fund (BEDC) Fiscal Forecast

	PROJECTED FY 21-22	PROPOSED FY 22-23	PLANNING FY 23-24	PLANNING FY 24-25	PLANNING FY 25-26	PLANNING FY 26-27
WORKING CAPITAL BB	\$ 5,906,065	\$ 7,171,259	\$ 1,975,920	\$ 1,140,810	\$ 1,312,270	\$ 1,665,971
REVENUES						
Sales Tax	\$ 3,983,846	\$ 4,183,039	\$ 4,392,191	\$ 4,611,800	\$ 4,842,390	\$ 5,084,510
Lease Agreements	\$ 15,870	\$ 15,870	\$ 15,870	\$ 15,870	\$ 15,870	\$ 15,870
Rental Income (921 Main St)	\$ 77,104	\$ -	\$ -	\$ -	\$ -	\$ -
Land Sales	\$ 805,779	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL OPERATING REVENUE	\$ 4,897,599	\$ 4,213,909	\$ 4,423,061	\$ 4,642,670	\$ 4,873,260	\$ 5,115,380
OTHER RESOURCES						
TOTAL REVENUE & OTHER RESOURC	\$ 10,803,664	\$ 11,385,168	\$ 6,398,981	\$ 5,783,480	\$ 6,185,531	\$ 6,781,351
EXPENDITURES:						
Other Operating Expense subtotal	\$ 2,185,435	\$ 2,450,634	\$ 2,297,944	\$ 2,346,687	\$ 2,397,831	\$ 2,451,495
City Projects & Programs*	\$ 47,000	\$ 2,687,000	\$ 1,200,000	\$ 350,000	\$ 350,000	\$ 350,000
Debt Service	\$ 1,386,970	\$ 271,614	\$ 275,227	\$ 286,747	\$ 282,417	\$ 282,417
New Debt Issue 2023 - (\$20M)	\$ -	\$ -	\$ 1,485,000	\$ 1,487,776	\$ 1,489,312	\$ 1,489,312
Total Debt Service	\$ 1,386,970	\$ 271,614	\$ 1,760,227	\$ 1,774,523	\$ 1,771,729	\$ 1,771,729
TOTAL OPERATING EXPENDITURES	\$ 3,619,405	\$ 5,409,248	\$ 5,258,171	\$ 4,471,210	\$ 4,519,560	\$ 4,573,224
NET INCOME (LOSS)	\$ 1,278,194	\$ (1,195,339)	\$ (835,110)	\$ 171,461	\$ 353,701	\$ 542,155
City CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 13,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Total Capital Expenditures	\$ 13,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
ENDING WORKING CAPITAL	\$ 7,171,259	\$ 1,975,920	\$ 1,140,810	\$ 1,312,270	\$ 1,665,971	\$ 2,208,126

*FY2023 Projects list includes: Intersection improvements engineering, Transportation Master Plan (50%), Emile Multi-cultural and Recreation Complex Site Plan, Blakey Lane Street Extension engineering, and South Street to Lovers Lane extension engineering. This also includes Downtown Lighting Project, Agnes Street Extension, and Sports Complex Study all carry-over from FY 2022.

*FY2024 Projects list includes: Fiber-Optic Network Infrastructure Phs II

New Debt Issue 2023 - (\$20M) - is assumed for construction phase of Blakey Lane Street Extension, South Street to Lovers Lane Extension, Business Park Improvements, and partial Broadband Phase II.



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FUND SUMMARIES



All Funds

This section represents all funds of the City of Bastrop. All revenue and expenditures are recognized in this section grouped by function and type.

Summary

The City of Bastrop is projecting \$62,909,572 of revenue in FY 2023, which represents a 19.2% increase over the prior year. Budgeted expenditures are projected to increase by 8.8% or \$8,469,884 to \$105,069,751 in FY 2023.

ALL FUND SUMMARY FY 2023

	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	\$ 7,568,857	\$ 422,708	\$ 2,891,934	\$ 5,850,488	\$ 5,027,207	\$ 3,597,330	\$ 27,237,209	\$ 3,324,217	\$ 7,171,259	\$ 63,081,209
REVENUES:										
AD VALOREM TAXES	4,848,261	2,989,161	-	-	-	-	-	-	-	7,837,422
SALES TAXES	7,750,000	-	-	-	-	-	-	-	4,183,039	11,933,039
FRANCHISE & OTHER TAXES	555,400	2,830,000	24,500	-	-	-	-	-	-	3,409,900
LICENSES & PERMITS	1,773,000	2,000	-	-	-	-	-	-	-	1,775,000
CHARGES FOR SERVICES	865,550	218,000	4,064,429	7,887,359	7,779,241	-	666,867	15,870	-	21,507,316
FINES & FORFEITURES	285,000	-	14,000	-	-	-	-	-	-	299,000
INTEREST	40,000	19,500	15,000	31,850	35,520	30,000	47,600	15,000	15,000	249,470
INTERGOVERNMENTAL	42,304	271,614	66,554	-	-	-	7,352,330	-	-	7,732,802
OTHER	35,000	-	-	40,200	7,500	-	1,365	-	-	84,065
TOTAL REVENUES	16,194,515	3,280,275	3,131,554	4,174,979	7,940,379	7,809,241	7,401,295	681,867	4,213,909	54,828,014
OTHER SOURCES										
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	653,000	589,900	-	-	4,537,639	-	1,547,395	753,623	-	8,081,557
TOTAL REVENUE & OTHER SOURCES	16,847,515	3,870,175	3,131,554	4,174,979	12,478,018	7,809,241	8,948,690	1,435,490	4,213,909	62,909,571
TOTAL AVAILABLE RESOURCES	\$ 24,406,372	\$ 4,292,863	\$ 6,023,488	\$ 10,025,467	\$ 17,505,225	\$ 11,406,571	\$ 36,185,889	\$ 4,759,707	\$ 11,385,168	\$ 125,990,780
EXPENDITURES:										
GENERAL GOVERNMENT	7,396,422	-	-	25,000	-	-	923,500	-	-	8,344,922
PUBLIC SAFETY	5,783,058	-	27,080	-	-	-	47,160	200,000	-	6,057,298
DEVELOPMENT SERVICES	1,724,863	-	-	-	-	-	62,000	-	-	1,786,863
COMMUNITY SERVICES	2,897,819	-	-	431,106	-	-	13,540	-	-	3,342,465
UTILITIES	-	-	-	10,000	5,163,985	7,490,435	100,000	-	-	12,764,420
DEBT SERVICE	-	3,850,699	-	-	3,823,204	-	-	-	271,614	7,945,517
ECONOMIC DEVELOPMENT	-	-	3,376,827	-	-	-	-	-	5,137,634	8,514,461
CAPITAL OUTLAY	-	-	7,390,000	1,002,500	-	-	35,121,325	718,623	4,000,000	48,232,448
TOTAL EXPENDITURES	17,801,962	3,850,699	3,376,827	7,883,186	9,989,689	7,490,435	36,267,525	918,623	9,409,248	96,988,194
OTHER USES										
Interfund Transfers	2,051,018	-	523,000	1,144,200	3,678,340	685,000	-	-	-	8,081,557
TOTAL EXPENDITURE & OTHER USES	19,852,980	3,850,699	3,899,827	9,027,386	13,668,029	8,175,435	36,267,525	918,623	9,409,248	105,069,751
ENDING FUND BALANCES	\$ 4,553,392	\$ 442,184	\$ 2,123,661	\$ 998,081	\$ 3,837,196	\$ 3,231,136	\$ (81,626)	\$ 3,841,084	\$ 1,975,920	\$ 20,921,029



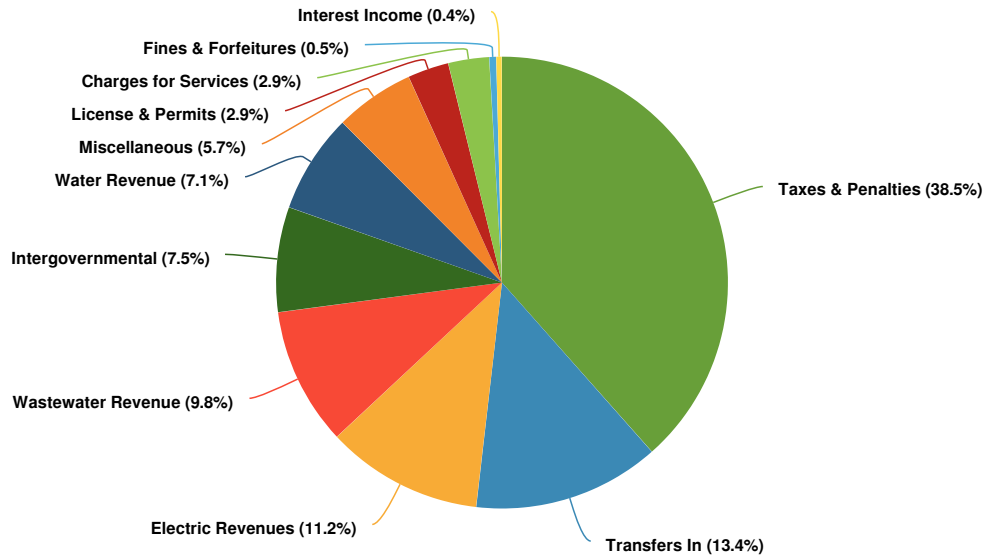
Revenue by Fund

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
All Funds					
General Fund					
General Fund	\$15,785,549	\$15,481,868	\$16,133,281	\$16,847,515	8.8%
General Fund - One Time	\$646,484	\$445,500	\$308,500	\$382,395	-14.2%
Total General Fund:	\$16,432,032	\$15,927,368	\$16,441,781	\$17,229,910	8.2%
Fairview Cemetery - Perm	\$29,395	\$23,000	\$23,200	\$23,500	2.2%
Total Fairview Cemetery - Perm:	\$29,395	\$23,000	\$23,200	\$23,500	2.2%
Vehicle/Equip Rplc Fund	\$553,633	\$1,560,236	\$1,631,736	\$1,435,490	-8%
Total Vehicle/Equip Rplc Fund:	\$553,633	\$1,560,236	\$1,631,736	\$1,435,490	-8%
Special Revenue Funds					
Designated Funds	\$75,169	\$66,908	\$73,345	\$63,200	-5.5%
Library Board Fund	\$14,765	\$20,600	\$20,600	\$20,750	0.7%
Fairview Cemetery - Oper	\$109,504	\$85,200	\$85,200	\$161,200	89.2%
Hunters Crossing Pid	\$579,226	\$575,879	\$576,454	\$575,879	0%
Total Special Revenue Funds:	\$778,664	\$748,587	\$755,599	\$821,029	9.7%
Hotel/Motel Tax Fund	\$2,280,693	\$2,226,904	\$3,024,814	\$3,131,554	40.6%
Total Hotel/Motel Tax Fund:	\$2,280,693	\$2,226,904	\$3,024,814	\$3,131,554	40.6%
Enterprise Funds					
Water/Wastewater Fund	\$6,946,938	\$6,958,580	\$6,958,580	\$7,927,692	13.9%
C.I.P.-W/WW Utility Proj	\$130,581	\$481,000	\$477,500	\$885,100	84%
Impact Fee Fund	\$3,365,226	\$4,505,950	\$2,282,040	\$3,330,450	-26.1%
Bastrop Power & Light	\$7,234,427	\$6,803,905	\$6,803,905	\$7,809,241	14.8%
Total Enterprise Funds:	\$17,677,172	\$18,749,435	\$16,522,025	\$19,952,483	6.4%
Capital Project Fund					
Park Dedication	\$2,084	\$1,365	\$1,440	\$1,465	7.3%
Street Maintenance Fund	\$1,029,925	\$3,000	\$3,000	\$803,500	26,683.3%
Grants	\$54,964	\$100,000	\$1,039,781	\$4,665,330	4,565.3%
2013 Co Bond Fund	\$1,401	\$0	\$800	\$500	N/A
2018 Co Bond Fund	\$717	\$0	\$2,500	\$2,000	N/A
2019 Limited Tax Note	\$28	\$0	\$0	\$0	0%
2020 Co Bond Fund	\$2	\$0	\$0	\$0	0%
CIP General Gov't Projects	\$0	\$457,000	\$197,000	\$3,052,000	567.8%
CO, Series 2021	\$35,001,121	\$20,000	\$75,000	\$35,000	75%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Limited Tax Note, Series 2021	\$0	\$150	\$1,200	\$500	233.3%
2019 Revenue Bond	\$107	\$0	\$0	\$0	0%
2020 Revenue Bond	\$14,868	\$0	\$10,000	\$3,000	N/A
American Rescue Plan	\$0	\$1,007,558	\$1,007,558	\$3,000	-99.7%
CO, Series 2021 - PID	\$700,000				N/A
CO, Series 2022	\$0	\$0	\$3,676,249	\$0	0%
Total Capital Project Fund:	\$36,805,215	\$1,589,073	\$6,014,528	\$8,566,295	439.1%
Debt Service					
General Fund-Debt Service	\$9,076,503	\$3,263,333	\$3,275,969	\$3,870,175	18.6%
W/WW Debt Service Fund	\$2,961,235	\$3,619,436	\$3,619,874	\$3,665,227	1.3%
Total Debt Service:	\$12,037,738	\$6,882,769	\$6,895,843	\$7,535,402	9.5%
Bastrop E.D.C. Fund	\$3,868,778	\$5,074,414	\$4,894,599	\$4,213,909	-17%
Total Bastrop E.D.C. Fund:	\$3,868,778	\$5,074,414	\$4,894,599	\$4,213,909	-17%
Total All Funds:	\$90,463,321	\$52,781,786	\$56,204,125	\$62,909,572	19.2%

Revenues by Source

Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$19,259,211	\$19,974,435	\$21,927,939	\$23,754,640	18.9%
Fines & Forfeitures	\$290,106	\$313,000	\$292,815	\$299,000	-4.5%
License & Permits	\$2,664,851	\$1,846,230	\$1,942,040	\$1,775,000	-3.9%
Charges for Services	\$1,310,647	\$1,475,919	\$1,540,852	\$1,769,152	19.9%
Intergovernmental	\$267,738	\$286,358	\$1,151,936	\$4,549,188	1,488.6%
Interest Income	\$262,267	\$200,256	\$266,401	\$249,470	24.6%
Electric Revenues	\$7,231,075	\$6,773,905	\$6,773,905	\$7,779,241	14.8%
Wastewater Revenue	\$5,695,114	\$6,275,256	\$4,845,266	\$6,560,780	4.5%
Water Revenue	\$4,566,058	\$5,145,774	\$4,343,854	\$4,645,029	-9.7%
Miscellaneous	\$743,579	\$2,062,559	\$1,644,829	\$3,446,514	67.1%
Other Revenue	\$7,055,000	\$0	\$3,676,249	\$0	0%
Other Sources	\$152,624	\$0	\$855,779	\$0	0%
Other Income	\$0	\$1,533,935	\$0	\$0	-100%
Transfers In	\$40,965,051	\$6,894,159	\$6,942,260	\$8,081,558	17.2%
Electric Sales-Residential	\$0			\$0	N/A
Total Revenue Source:	\$90,463,321	\$52,781,786	\$56,204,125	\$62,909,572	19.2%

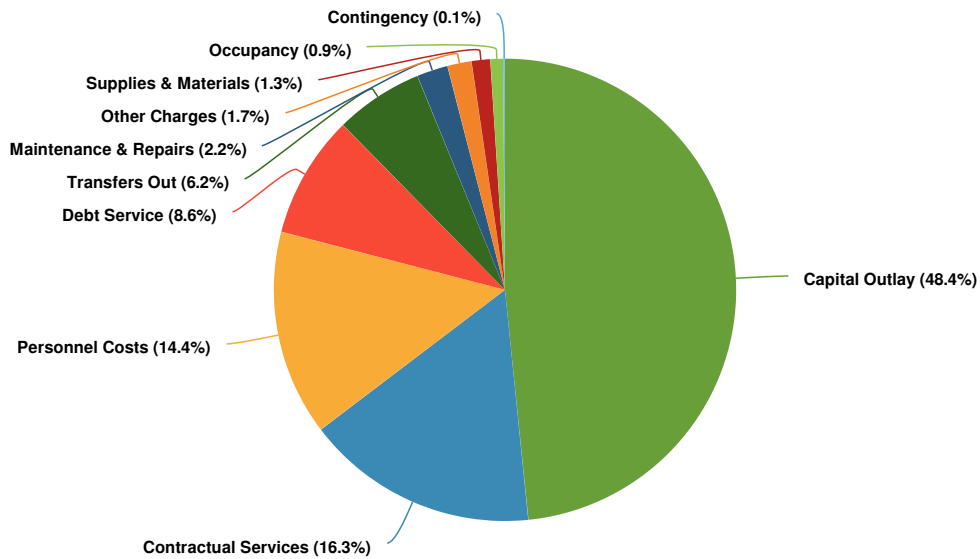
Expenditures by Fund

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
All Funds					
General Fund					
General Fund	\$13,166,342	\$16,111,890	\$15,770,031	\$19,852,980	23.2%
General Fund - One Time	\$384,473	\$445,500	\$234,695	\$456,200	2.4%
Total General Fund:	\$13,550,815	\$16,557,390	\$16,004,726	\$20,309,180	22.7%
Vehicle/Equip Rplc Fund	\$284,389	\$1,231,430	\$1,136,915	\$918,623	-25.4%
Total Vehicle/Equip Rplc Fund:	\$284,389	\$1,231,430	\$1,136,915	\$918,623	-25.4%
Special Revenue Funds					
Designated Funds	\$287,850	\$298,100	\$43,500	\$323,780	8.6%
Library Board Fund	\$6,606	\$87,950	\$58,300	\$49,000	-44.3%
Fairview Cemetery - Oper	\$91,344	\$148,827	\$140,202	\$217,901	46.4%
Hunters Crossing Pid	\$484,865	\$572,547	\$543,664	\$552,405	-3.5%
Total Special Revenue Funds:	\$870,665	\$1,107,424	\$785,666	\$1,143,086	3.2%
Hotel/Motel Tax Fund	\$2,359,791	\$2,720,873	\$2,855,806	\$3,899,827	43.3%
Total Hotel/Motel Tax Fund:	\$2,359,791	\$2,720,873	\$2,855,806	\$3,899,827	43.3%
Enterprise Funds					
Water/Wastewater Fund	\$40,982,709	\$7,442,749	\$7,453,249	\$8,592,325	15.4%
C.I.P.-W/WW Utility Proj	\$495,296	\$352,500	\$361,897	\$1,252,500	255.3%
Impact Fee Fund	\$969,939	\$910,250	\$1,444,819	\$7,884,300	766.2%
Bastrop Power & Light	\$7,683,090	\$7,495,049	\$7,495,049	\$8,175,435	9.1%
Total Enterprise Funds:	\$50,131,034	\$16,200,547	\$16,755,013	\$25,904,560	59.9%
Capital Project Fund					
Park Dedication	\$100,000	\$0	\$0	\$0	0%
Street Maintenance Fund	\$456,988	\$655,000	\$655,000	\$807,927	23.3%
Grants	\$54,964	\$100,000	\$1,039,781	\$4,665,330	4,565.3%
2013 Co Bond Fund	\$16,109	\$299,450	\$75,000	\$210,791	-29.6%
2018 Co Bond Fund	\$1,543,327	\$0	\$198,334	\$461,631	N/A
2019 Limited Tax Note	\$101,265	\$0	\$0	\$0	0%
2020 Co Bond Fund	\$6,101	\$0	\$0	\$0	0%
CIP General Gov't Projects	\$0	\$457,000	\$97,000	\$3,152,000	589.7%
CO, Series 2021	\$851,756	\$35,720,000	\$14,508,790	\$20,450,575	-42.7%
Limited Tax Note, Series 2021	\$0	\$424,043	\$424,043	\$149,948	-64.6%
2019 Revenue Bond	\$195,127	\$0	\$0	\$0	0%
2020 Revenue Bond	\$13,737,572	\$8,343,830	\$6,025,028	\$156,919	-98.1%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
American Rescue Plan	\$0	\$0		\$2,156,205	N/A
CO, Series 2022	\$0	\$0	\$76,249	\$3,599,999	N/A
Total Capital Project Fund:	\$17,063,208	\$45,999,323	\$23,099,225	\$35,811,325	-22.1%
Debt Service					
General Fund-Debt Service	\$8,910,561	\$3,494,221	\$3,041,055	\$3,850,699	10.2%
W/WW Debt Service Fund	\$2,166,968	\$3,992,281	\$3,316,950	\$3,823,204	-4.2%
Total Debt Service:	\$11,077,529	\$7,486,502	\$6,358,005	\$7,673,903	2.5%
Bastrop E.D.C. Fund	\$2,757,488	\$5,296,378	\$5,943,239	\$9,409,248	77.7%
Total Bastrop E.D.C. Fund:	\$2,757,488	\$5,296,378	\$5,943,239	\$9,409,248	77.7%
Total All Funds:	\$98,094,920	\$96,599,867	\$72,938,596	\$105,069,751	8.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Budgeted	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel Costs	\$10,753,590	\$12,776,350	\$0	\$12,009,658	\$17,329,511	35.6%
Supplies & Materials	\$936,220	\$1,254,006	\$0	\$1,239,464	\$1,239,109	-1.2%
Maintenance & Repairs	\$1,526,936	\$2,096,043	\$0	\$2,040,117	\$2,108,631	0.6%
Occupancy	\$851,303	\$846,035	\$0	\$844,483	\$853,413	0.9%
Contractual Services	\$10,805,310	\$12,795,957	\$0	\$13,772,713	\$18,140,012	41.8%
Other Charges	\$2,583,046	\$2,378,424	\$0	\$2,386,519	\$818,764	-65.6%
Contingency	\$530,909	\$158,500	\$0	\$89,500	\$266,258	68%
Capital Outlay	\$17,479,743	\$49,190,460	\$0	\$25,726,741	\$48,121,698	-2.2%
Debt Service	\$5,531,788	\$8,115,123	\$0	\$7,890,140	\$8,110,737	-0.1%
Transfers Out	\$40,957,039	\$6,988,969	\$0	\$6,939,261	\$8,081,618	15.6%
Other Uses	\$6,139,036			\$0	\$0	N/A
Total Expense Objects:	\$98,094,920	\$96,599,867	\$0	\$72,938,596	\$105,069,751	8.8%



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 2023 proposed budget, while providing a comparison to FY 2022 year-end budget projections. Additional details are reported within the departmental pages.

The City of Bastrop is projecting \$16,847,516 of revenue in FY 2023, which represents a 3.5% increase over the FY 2022 projected amount of \$16,281,931 and 8.8% over the FY 2022 budgeted amount. Budgeted expenditures are proposed to increase by 23.2% to \$19,852,980 in FY 2023.

There is some revenue that is considered non-recurring and is not used to balance the General Fund. The non-recurring amount for FY 2023 is \$573,000 and comes from Licenses and Permit revenue. Comparing the Total Recurring Revenue for FY 2023 of \$16,274,516 to the Total Operating Expenditures (this amount excludes one-time transfers and lump sum payments) of \$16,174,558, reflects an excess surplus amount of \$99,958.

Sales Tax

The largest General Fund revenue source is Sales Tax, which totals 46% of General Fund Revenue. Sales Tax revenue has experienced steady growth over the last 12 years. This growth continues even through the COVID-19 pandemic. The FY 2022 budget was conservative due to uncertainty, but the projections show it to exceed the FY 2022 budget by \$708,903 or 10.6%. The FY 2023 budget is being set at 5% over the FY 2022 projections, at \$7,750,000. 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 2023 show net taxable value of \$1,406,175,931 which is a 28.4% increase over FY 2022 taxable value used to project the budget.** This increase includes \$107.1M from new properties added to the tax roll. Property values will generate \$4,784,761 in General Fund budgeted revenue, which is \$362,724 over the FY 2022 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. There are many other infill projects that are being discussed which are anticipated in future tax rolls. The City takes a conservative approach when projecting Ad Valorem tax by using only 75% of the properties that are still classified as "under review" by the Appraisal Review Board.

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. 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 \$7,749,921 in revenue, which includes \$611,160 of frozen tax levy. This is revenue for both the General Fund and the Debt Service Fund.

In Texas, county-wide central appraisal districts are required to assess all property within the appraisal district based on 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraised values.

Property Tax Calculation	
	FY 2023
	TAX YEAR 2022
TAX ROLL:	
Net Taxable Value (75% for ARB)	\$1,406,175,931
Rate per \$100	0.5128
Tax Levy Freeze Adjusted	7,210,870
Tax Levy - Frozen (Disabled / over 65)*	617,333
Total Tax Levy	7,828,203
Percent of Collection	99.0%
SUMMARY OF TAX COLLECTIONS:	
Current Tax	7,138,761
Revenue From Tax Freeze Property	611,160
Delinquent Tax	55,500
Penalty and Interest	42,000
TOTAL TAX COLLECTIONS	\$7,847,421

Property Tax Distribution			
	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND:			
Current Tax	\$0.3166		4,407,434
Revenue From Tax Freeze Property			377,327
Delinquent Tax			33,500
Penalty and Interest			30,000
Total General Fund	\$0.3166	61.74%	\$4,848,261
DEBT SERVICE FUND:			
Current Tax	\$0.1962		2,731,328
Revenue From Tax Freeze Property			233,832
Delinquent Tax			22,000
Penalty and Interest			12,000
Total Debt Service	\$0.1962	38.26%	\$2,999,160
DISTRIBUTION	\$0.5128	100.00%	\$7,847,421

Charges for Services

The Solid Waste contract revenue (Sanitation Revenue) makes up 87% of this category. This is the residential billing for garbage and recycling services that is initiated by the Finance Department. This revenue is increasing by 6.7% from FY 2022 to FY 2023. There is a rate increase included in the FY 2023 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 100 homes in the budget.

The second largest revenue in this category is the Recreation Fee. This revenue is based on an average of 167 members. The average takes into account the seasonal increases that are experienced in this program. There are minor rate changes proposed.

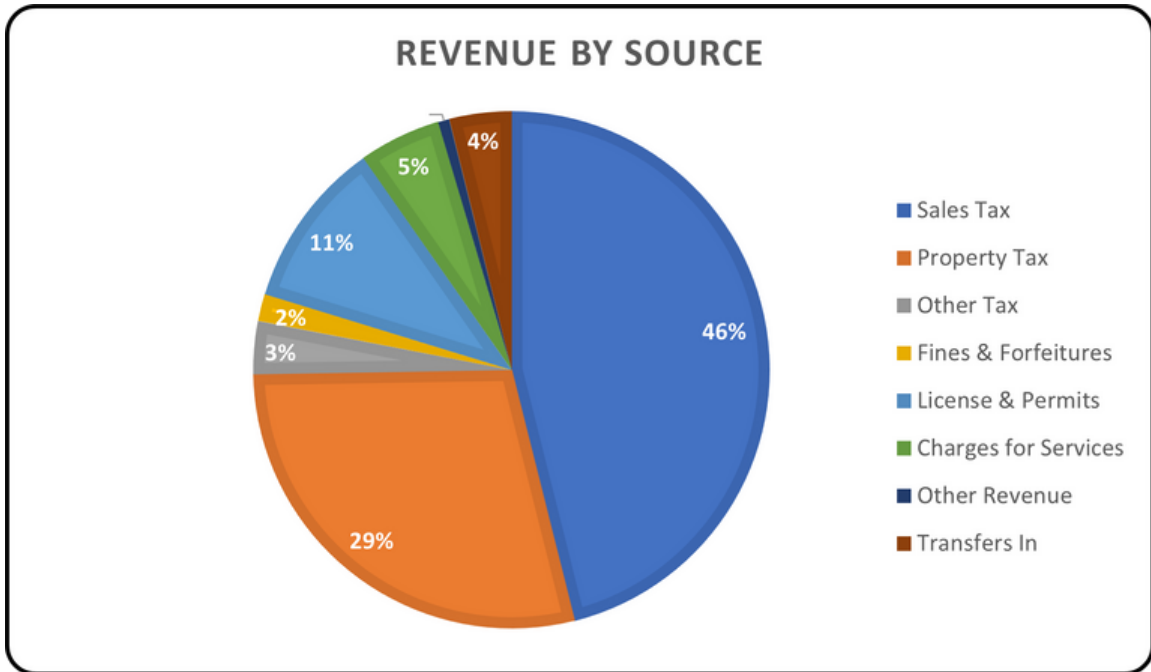
General Fund Revenue

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties					
CURRENT TAXES M&O	\$4,139,902	\$4,422,037	\$4,422,037	\$4,784,761	8.2%
DELINQUENT TAXES M&O	\$25,424	\$33,500	\$25,500	\$33,500	0%
PENALTIES & INTEREST M&O	\$35,411	\$30,000	\$35,000	\$30,000	0%
FRANCHISE TAX	\$437,247	\$464,600	\$446,750	\$458,000	-1.4%
CITY SALES TAX	\$6,636,458	\$6,671,097	\$7,380,000	\$7,750,000	16.2%
OCCUPATION TAX	\$1,877	\$8,000	\$5,000	\$5,000	-37.5%
MIXED BEVERAGE TAX	\$80,406	\$68,500	\$91,900	\$92,400	34.9%
380 AGREEMENT PROP REFUND	-\$68,224	-\$67,000	-\$71,505	\$0	-100%
Total Taxes & Penalties:	\$11,288,501	\$11,630,734	\$12,334,682	\$13,153,661	13.1%
Fines & Forfeitures					
MUNICIPAL COURT FINES	\$258,966	\$275,000	\$260,000	\$265,000	-3.6%
MC FINE- CHILD SAFETY SEAT VIO	\$200			\$0	N/A
LIBRARY RECEIPTS	\$9,895	\$16,000	\$12,540	\$13,500	-15.6%
JUVENILE CASE MANAGER-M/C	\$6,892	\$8,000	\$6,375	\$6,500	-18.7%
Total Fines & Forfeitures:	\$275,954	\$299,000	\$278,915	\$285,000	-4.7%
License & Permits					
INSPECTION FEES	\$474,719	\$275,000	\$432,715	\$400,000	45.5%
FIRE INSPECTION FEES	\$8,237	\$8,000	\$6,000	\$6,000	-25%
DEVELOPMENT AGREEMENTS	\$42,250	\$25,000	\$53,000	\$50,000	100%
PUBLIC IMPROVEMENT FEES	\$567,970	\$430,000	\$336,315	\$350,000	-18.6%
SITE DEVELOPMENT PLANNING	\$35,904	\$15,000	\$37,000	\$35,000	133.3%
FIRE REVIEW FEE	\$23,281	\$10,000	\$17,500	\$15,000	50%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
BUILDING PERMITS-RESIDENTIAL	\$1,021,483	\$871,230	\$700,000	\$650,000	-25.4%
BUILDING PERMITS-COMMERCIAL	\$114,097	\$100,000	\$100,000	\$100,000	0%
ZONING FEES	\$179,123	\$15,000	\$35,000	\$15,000	0%
PLATTING FEES	\$192,890	\$95,000	\$220,000	\$150,000	57.9%
SPECIAL EVENT PERMIT FEE	\$4,897	\$2,000	\$2,500	\$2,000	0%
Total License & Permits:	\$2,664,851	\$1,846,230	\$1,940,030	\$1,773,000	-4%
Charges for Services					
ANIMAL SERVICE RECEIPTS	\$170	\$130	\$250	\$150	15.4%
REC CENTER FEES	\$21,671	\$40,000	\$56,316	\$58,000	45%
PARK RENTALS & FEES	\$2,440	\$2,000	\$5,100	\$5,100	155%
PD ACCIDENT REPORTS	\$2,124	\$1,550	\$4,350	\$4,500	190.3%
SPECIAL EVENTS HOT REIMB	\$100	\$10,000	\$0	\$10,000	0%
PROJ ESCROW REIMB	\$6,098		\$0	\$0	N/A
LIBRARY FEES	\$32,770	\$31,600	\$28,681	\$30,000	-5.1%
SANITATION REVENUE	\$617,910	\$703,020	\$713,900	\$750,000	6.7%
SANITATION PENALTIES	\$7,766	\$7,800	\$8,146	\$7,800	0%
FILMING/BROADCASTING FEES	\$690			\$0	N/A
Total Charges for Services:	\$691,740	\$796,100	\$816,743	\$865,550	8.7%
Intergovernmental					
BASTROP CO/EMERG MGMT ASSIST	\$83,603	\$0	\$15,717	\$0	0%
DEPT OF JUSTICE GRANT REIMB	-\$3,764	\$0	\$0	\$0	0%
EMERGENCY MANAGEMENT	\$31,290	\$32,000	\$0	\$0	-100%
LIBRARY GRANT FUNDING	\$18,458	\$9,926	\$9,926	\$9,926	0%
PROPERTY LIEN PAYMENTS	\$1,202	\$0	\$0	\$0	0%
ADMIN SERVICES DMO	\$800	\$2,378	\$2,378	\$2,378	0%
BEDC ADMIN SUPPORT REIMB	\$18,000	\$25,500	\$25,500	\$30,000	17.6%
Total Intergovernmental:	\$149,589	\$69,804	\$53,521	\$42,304	-39.4%
Interest Income					
INTEREST RECEIPTS	\$47,886	\$30,000	\$31,682	\$40,000	33.3%
Total Interest Income:	\$47,886	\$30,000	\$31,682	\$40,000	33.3%
Miscellaneous					
WORKERS COMP. REIMBURSE	\$6,492	\$0	\$0	\$0	0%
GENERAL DONATIONS	\$1,530	\$0	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
MISCELLANEOUS	\$60,588	\$40,000	\$32,500	\$35,000	-12.5%
INSURANCE PROCEEDS	\$7,667	\$0	\$20,800	\$0	0%
FIRE DEPT CALLS - REIMB	\$0	\$0	\$3,058	\$0	0%
Total Miscellaneous:	\$76,278	\$40,000	\$56,358	\$35,000	-12.5%
Transfers In					
TRANSFER IN -LIBRARY BOARD 505	\$3,000	\$3,000	\$3,000	\$3,000	0%
TRANSFERS IN - ELECTRIC FUND	\$587,750	\$767,000	\$767,000	\$650,000	-15.3%
Total Transfers In:	\$590,750	\$770,000	\$770,000	\$653,000	-15.2%
Total Revenue Source:	\$15,785,549	\$15,481,868	\$16,281,931	\$16,847,515	8.8%

Revenue by Source Chart



Expenditures by Function

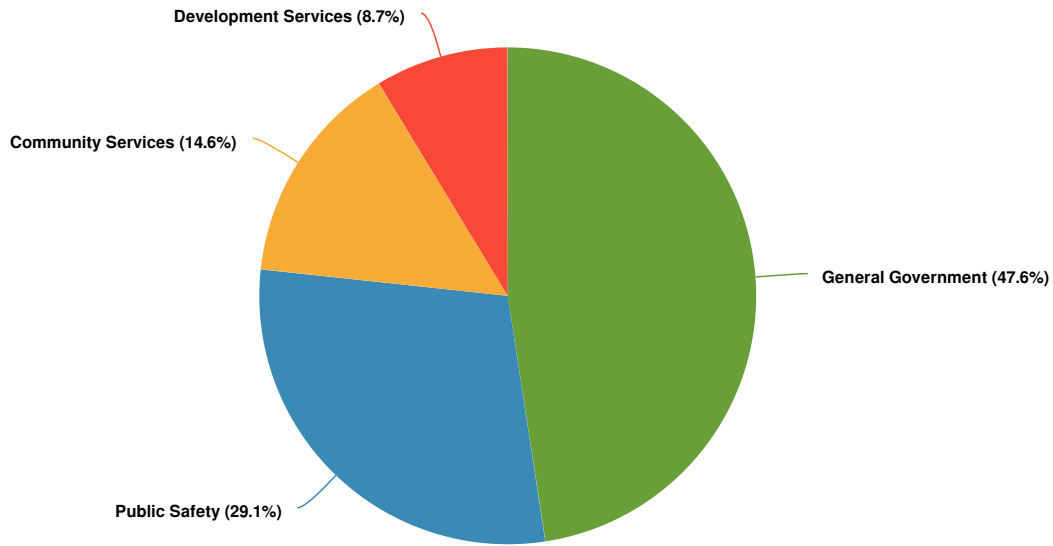
The **General Government** category is made up of the following departments: City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, and Public Works.

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, Parks, and Library.

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
General Government					
City Council	\$26,338	\$46,300	\$48,197	\$46,803	1.1%
Organizational	\$1,154,587	\$1,730,628	\$1,796,600	\$3,073,559	77.6%
City Manager	\$471,345	\$594,533	\$617,740	\$745,245	25.3%
City Secretary	\$306,495	\$254,752	\$248,842	\$319,915	25.6%
Finance	\$1,398,739	\$1,543,784	\$1,548,289	\$1,784,049	15.6%
Human Resources	\$227,344	\$255,282	\$251,089	\$285,164	11.7%
Information Technology	\$491,696	\$506,146	\$497,107	\$588,628	16.3%
Public Works	\$1,785,154	\$2,016,243	\$1,916,357	\$2,604,077	29.2%
Public Works	\$2,985	\$0	\$0	\$0	0%
Total General Government:	\$5,864,683	\$6,947,669	\$6,924,221	\$9,447,440	36%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Public Safety					
Fire	\$998,885	\$1,209,008	\$1,163,242	\$1,362,012	12.7%
Police	\$3,142,609	\$3,688,528	\$3,574,072	\$4,024,885	9.1%
Municipal Court	\$305,899	\$361,817	\$351,036	\$396,162	9.5%
Total Public Safety:	\$4,447,393	\$5,259,353	\$5,088,350	\$5,783,058	10%
Community Services					
Parks	\$633,916	\$767,849	\$686,058	\$917,780	19.5%
Library	\$644,536	\$677,500	\$620,544	\$814,525	20.2%
Community Engagement	\$396,044	\$919,433	\$858,024	\$1,165,514	26.8%
Total Community Services:	\$1,674,496	\$2,364,782	\$2,164,626	\$2,897,819	22.5%
Development Services					
Building Inspection	\$617,533	\$631,999	\$882,041	\$690,482	9.3%
Planning	\$435,559	\$551,665	\$609,308	\$721,270	30.7%
Engineering & Development	\$126,622	\$356,422	\$231,687	\$312,911	-12.2%
Development Services	\$57			\$0	N/A
Total Development Services:	\$1,179,771	\$1,540,086	\$1,723,036	\$1,724,663	12%
Total Expenditures:	\$13,166,342	\$16,111,890	\$15,900,234	\$19,852,980	23.2%

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 66.8% and includes the costs related to salaries, insurance, and retirement benefits. In FY 2022, the City Council approved several mid-year rate increases for positions in Public Works, Water/Wastewater and Police departments. The FY 2023 budget includes these increases along with an 8% Cost of Living Adjustment (COLA) for pay grades 24 and below and a 2.5% increase in wages at the employee's anniversary, after a successful review for all pay grades 25 and over. The Police Detectives are receiving a 12.5% increase equivalent to the increase the Police Officers and Lieutenants received in FY 2022. Those positions are only receiving a 2.5% increase in wages at the employee's anniversary, after a successful review. The Personnel Changes section of this budget document explains the staff changes and new positions within the General Fund. There is a total increase of 11 FTE's. There is a 10% increase built in for health insurance. The city's contribution to the retirement program is being increased by 8% along with a recommendation for a lump sum payment (\$1,596,000) to create the available balance in the plan to change to City's plan from a 6% to 7% city in FY 2024. This category increased year-over-year by 32.8%.

Supplies and Materials

These object classifications are expendable materials and operating supplies necessary to conduct departmental activities. This category includes the computer replacement line item. This line went down this year now that we have caught up with our computer replacement schedule. These expenses will be less per year going forward. There were also some one-time expenses in the FY 2022 budget for various departments. This category decreased year over year by -5.9% and represents 3.7% of the budget.

Maintenance and Repairs

These object classifications are for expendable upkeep of physical properties which is used in carrying out operations and include building maintenance, vehicle repair, and computer and equipment repair. It also includes the maintenance paid for software utilized in the course of business. The increase in the FY 2023 budget is due to increased software maintenance agreements and needed equipment upkeep. This category increased year-over-year by 9.6% and represents 4.2% of the budget.

Occupancy

These object classifications are for the utilities and related expenses required to maintain a building, such as electricity, water, telephone, gas, and communications. This category increased year-over-year by 3.6% and represents 2% of the budget.

Contractual Services

These object classifications include services rendered to city activities by private firms or other outside agencies. Some of the largest contracts in this budget are for solid waste, police and fire dispatch, city engineering, building inspections, vehicle and equipment replacement lease payments, legal services, property and liability insurance, and the annual financial audit. The FY 2023 budget increase in this category included an increase in property insurance, additional lease payments to the Vehicle & Equipment Replacement Fund, and additional legal services for pending litigation. This category increased year-over-year by 16.5% and represents 17.9% of the budget.

Other Charges

These object classifications are expenditures that do not apply to other expenditure classifications and include travel and training, membership dues, equipment rental, prisoner housing, 380 agreement reimbursements, administrative support allocation, election services, and historical structure refund. This list is not exclusive. This category increased 678%.

Administrative Support Allocation

This allocation represents a percentage allocation for administrative services from the Water/Wastewater (W/WW), BP&L and Hotel Occupancy Tax Funds. The departments providing support include City Council, Organizational, City Secretary, City Manager, Finance, Utility Customer Service, Human Resources, Information Technology, Community Engagement, and Public Works. This percentage is based on various factors including number of employees, amount of debt, etc. This allocation increased in the FY 2023 Proposed Budget for several factors. There are two new positions being added to the General Fund to handle the increased activity at the Convention Center and Special Events, so the allocation from the Hotel Occupancy Tax Fund was increased to cover these positions. The overall allocation may increase due to rising total expenditures in the departments providing services. This category increased year-over-year by 24%, 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.

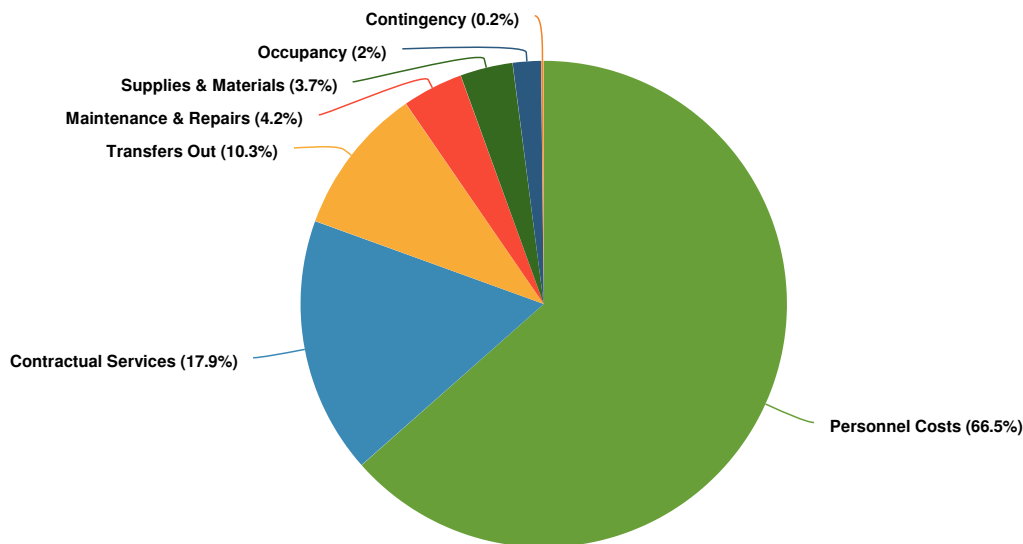
Capital Outlay

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 2023, there were transfers to the Vehicle/Equipment Replacement Fund (\$503,623), General Fund CIP (\$365,000), Street Maintenance Fund (\$800,000) and General Fund One-Time Project Fund (\$382,395).

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$8,107,250	\$9,938,363	\$9,433,723	\$13,201,745	32.8%
Supplies & Materials	\$591,432	\$775,226	\$701,133	\$729,179	-5.9%
Maintenance & Repairs	\$610,198	\$767,808	\$737,073	\$841,766	9.6%
Occupancy	\$382,227	\$375,655	\$400,353	\$389,113	3.6%
Contractual Services	\$2,912,848	\$3,044,376	\$3,387,353	\$3,547,279	16.5%
Other Charges	-\$142,130	-\$121,065	-\$80,439	-\$942,121	678.2%
Contingency	\$0	\$35,000	\$0	\$35,000	0%
Capital Outlay	\$58,623	\$0	\$3,010	\$0	0%
Transfers Out	\$645,894	\$1,296,527	\$1,318,027	\$2,051,018	58.2%
Total Expense Objects:	\$13,166,342	\$16,111,890	\$15,900,234	\$19,852,980	23.2%

Fund Balance

The Financial Management Policy states that the General Fund must maintain, at a minimum, 25% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, the General Fund will have 28% reserve at the end of FY 2023. The change of -40% comes from the use of excess Fund Balance for one-time capital projects, vehicle and equipment replacements, and a lump sum payment to Texas Municipal Retirement System.

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Unassigned	\$7,177,160	\$7,482,420	\$4,498,662	-39.9%
Total Fund Balance:	\$7,177,160	\$7,482,420	\$4,498,662	-39.9%



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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 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	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
General Fund - One Time					
EDC SPECIAL PROJECT FUNDING	\$0	\$150,000	\$13,000	\$0	-100%
INTEREST INCOME	\$545	\$0		\$0	0%
MISC REVENUE	\$45	\$0		\$0	0%
TRANS IN - GENERAL FUND	\$645,894	\$295,500	\$295,500	\$382,395	29.4%
Total General Fund - One Time:	\$646,484	\$445,500	\$308,500	\$382,395	-14.2%



Expenditures by Expense Type

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

Description	Department	Amount
Furniture-add'l cubicals	Planning	\$17,000
Delgado Park equipment	Public Works	\$13,540
Computer equipment (new position)	IT	\$3,500
Laptops for new vehicles	Police	\$15,000
Annexation Plan (carryover from FY22)	Planning	\$45,000*
Fire equipment (AED's)	Fire	\$10,800
Police equipment (replacement rifles)	Police	\$21,360
Radios (8)	Police/Fire	\$60,000
Solar Pedestrian Crossing (Old Austin Hwy)	Public Works	\$30,000
Implementation costs - new customer portal	Finance	\$30,000
Bond Election Campaign	City Council	\$40,000*
Asset Management Study	Engineering	\$100,000*
Quiet Zone Pre-diagnostics	City Manager	\$70,000*
	TOTAL	\$456,200

*Contractual Services

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Supplies & Materials	\$0	\$72,000	\$53,000	\$81,200	12.8%
Maintenance & Repairs	\$0	\$123,500	\$113,695	\$30,000	-75.7%
Contractual Services	\$0	\$100,000	\$55,000	\$255,000	155%
Capital Outlay	\$355,650	\$150,000	\$13,000	\$90,000	-40%
Debt Service	\$28,823	\$0		\$0	0%
Total Expense Objects:	\$384,473	\$445,500	\$234,695	\$456,200	2.4%

Fund Balance

The projected FY 2022 fund balance is the Annexation Plan of \$45k being carried over, and savings from several equipment purchases that came in below original budgeted estimates. This fund balance amount is being used to balance out the FY 2023 revenue and expenses leaving a \$0 ending fund balance.

	FY2022	% Change
Fund Balance	Projected	
Restricted	\$73,805	\$0
Total Fund Balance:	\$73,805	0%

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 2,950 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.

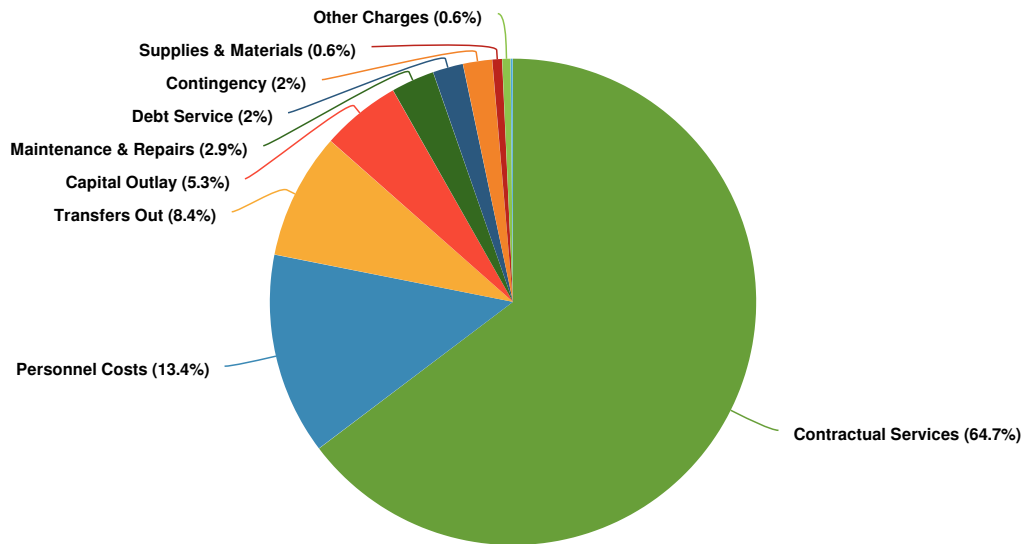
Revenue Summary

The total budgeted revenue for FY 2023 is an increase of 14.8% from FY 2022 budgeted but an increase of 2% from the FY 2022 projections. 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 only a 1% growth built into the projections.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Bastrop Power & Light					
Interest Income	\$59,425	\$30,000	\$30,000	\$30,000	0%
Electric Revenues	\$7,161,637	\$6,773,905	\$7,633,411	\$7,779,241	14.8%
Miscellaneous	\$13,365	\$0	\$3,647	\$0	0%
Electric Sales-Residential	\$0			\$0	N/A
Total Bastrop Power & Light:	\$7,234,427	\$6,803,905	\$7,667,058	\$7,809,241	14.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Significant Base Budget changes for FY 2023

- The FY 2023 proposed budget includes an 8% cost of living adjustment. The group insurance expense is proposed a 10% increase from FY 2022. It also includes a new position of Data Systems Director (6 months) for implementation of the broadband utilities division if City Council chooses to move forward with broadband.
- There is a lump sum payment of \$150,000 to Texas Municipal Retirement System to help contribute to the 7% conversion plan. Currently, the City is on a 6% retirement plan.
- There is a projection in the fuel line item of a 54% increase.
- Street lighting expense (that was moved to BP&L in FY 2015) has been moved back to the General Fund, where it is more appropriately expensed.
- There is a 47% increase in general liability and property insurance.

System Study Improvements

In FY 2020, BP&L performed the engineering and ordered materials for the last two projects included in the 2014-2019 System Study Report. The first project was rebuilding the northern portion of the tap line (approximately 2,200 feet) near the intersection of Loop 150 & Perkins Street, ending near Hospital Drive, utilizing 1/0 ASCR (aluminum conductor, steel reinforced) and steel poles. The second project was rebuilding the southern portion of the tap line near the intersection of Loop 150 & Perkins Street, along Eskew and across to Perkins Street (approximately 1,700 feet), utilizing 1/0 ASCR (aluminum conductor, steel reinforced) and steel poles.

The cost of labor was estimated to be \$150,000 and was included in the FY 2021 budget. Due to the contractors' schedule, these projects were slated to start in March 2022 and now have a quote of \$203,212. Due to LCRA's change in their services, these projects have to be re-engineered during FY2022. This project's funding will be a carryover into the FY 2023 budget, including an amount to cover inflated costs.

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. There are not any significant projects slated for FY 2023, 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 2023 budget includes a carryover amount to continue this project.

Transfers Out

The recommendation is not-to-exceed 11% of total current revenues transferred to the General Fund. This transfer 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	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$778,782	\$812,090	\$812,215	\$1,097,248	35.1%
Supplies & Materials	\$31,119	\$43,900	\$44,325	\$52,700	20%
Maintenance & Repairs	\$207,822	\$232,000	\$228,700	\$234,500	1.1%
Occupancy	\$10,443	\$10,780	\$10,480	\$11,800	9.5%
Contractual Services	\$4,863,330	\$4,932,964	\$5,014,083	\$5,289,959	7.2%
Other Charges	\$326,840	\$78,500	\$50,900	\$46,000	-41.4%
Contingency	\$522,727	\$0	\$162,894	\$159,758	N/A
Capital Outlay	\$116,050	\$383,250	\$221,000	\$433,250	13%
Debt Service	\$173,228	\$162,165	\$168,122	\$165,220	1.9%
Transfers Out	\$652,750	\$839,400	\$839,400	\$685,000	-18.4%
Total Expense Objects:	\$7,683,090	\$7,495,049	\$7,552,119	\$8,175,435	9.1%

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 Balance represented below, the fund balance reserve will be 42% at the end of FY 2023. The driving factor for this decrease is the use of one-time funds to complete several capital projects and the lump sum payment to Texas Municipal Retirement System.

	FY2021	FY2022	FY2023	% Change
Fund Balance	Actual	Projected	Proposed	
Restricted	\$3,482,391	\$3,597,330	\$3,231,132	-10.2%
Total Fund Balance:	\$3,482,391	\$3,597,330	\$3,231,132	-10.2%



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.

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 started new home construction during FY 2022. The City will provide them water through a Wholesale Water Agreement with Aqua Water Supply Corporation. There is the future Val Verde subdivision that will also be served by the City's wastewater and a Wholesale Water Agreement with Aqua Water Supply Corporation. The revenue assumptions included in this budget are 5% increase in the number of residential accounts serviced for water and wastewater along with a correlating increase in consumption and 2.85% increase in commercial accounts. The amount of homes served is continuing to grow within Pecan Park, Bastrop Grove, Piney Creek and infill.

RATES

The only increases recommended in this budget are **water rate** increases 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

These rate increases will be brought to City Council by Ordinance at the end of September 2022. It will go into effect November 1, 2022 and will be applied to the November utility bills that are generated at the end of November 2022.

The Impact Fee Fund generates revenue through impact fees that are assessed and collected as a part of development. This fee was last adopted July 26, 2022.

Revenue by Fund

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Water/Wastewater Fund					
Interest Income	\$25,972	\$25,000	\$21,500	\$22,833	-8.7%
Wastewater Revenue	\$3,398,947	\$3,487,206	\$3,751,209	\$4,100,839	17.6%
Water Revenue	\$3,518,646	\$3,439,874	\$3,557,985	\$3,796,520	10.4%
Miscellaneous	\$3,109	\$6,500	\$6,500	\$7,500	15.4%
Other Sources	\$264	\$0	\$0	\$0	0%
Total Water/Wastewater Fund:	\$6,946,938	\$6,958,580	\$7,337,194	\$7,927,692	13.9%
C.I.P.-W/WW Utility Proj					
Interest Income	\$5,581	\$6,000	\$2,500	\$3,000	-50%
Transfers In	\$125,000	\$475,000	\$475,000	\$882,100	85.7%
Total C.I.P.-W/WW Utility Proj:	\$130,581	\$481,000	\$477,500	\$885,100	84%
Impact Fee Fund					
Interest Income	\$21,647	\$12,000	\$20,000	\$22,000	83.3%
Wastewater Revenue	\$2,296,167	\$2,788,050	\$1,358,060	\$2,459,941	-11.8%
Water Revenue	\$1,047,412	\$1,705,900	\$903,980	\$848,509	-50.3%
Total Impact Fee Fund:	\$3,365,226	\$4,505,950	\$2,282,040	\$3,330,450	-26.1%
Total:	\$10,442,746	\$11,945,530	\$10,096,734	\$12,143,242	1.7%



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	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Water/Wastewater Fund					
Personnel Costs	\$1,108,659	\$1,416,873	\$1,391,208	\$2,059,463	45.4%
Supplies & Materials	\$254,531	\$238,870	\$272,180	\$266,070	11.4%
Maintenance & Repairs	\$539,905	\$661,380	\$723,950	\$673,380	1.8%
Occupancy	\$352,682	\$340,300	\$325,750	\$340,300	0%
Contractual Services	\$1,298,945	\$1,414,706	\$1,355,116	\$1,521,372	7.5%
Other Charges	\$34,935	\$46,340	\$29,000	\$43,340	-6.5%
Contingency	\$0	\$10,000	\$0	\$10,000	0%
Capital Outlay	\$203,451	\$0	\$0	\$0	0%
Transfers Out	\$37,189,603	\$3,314,280	\$3,314,280	\$3,678,400	11%
Total Water/Wastewater Fund:	\$40,982,709	\$7,442,749	\$7,411,484	\$8,592,325	15.4%
C.I.P.-W/WW Utility Proj					
Maintenance & Repairs	\$35,050	\$50,000	\$31,997	\$100,000	100%
Contractual Services	\$5,829	\$0	\$0	\$150,000	N/A
Capital Outlay	\$454,418	\$302,500	\$329,900	\$1,002,500	231.4%
Total C.I.P.-W/WW Utility Proj:	\$495,296	\$352,500	\$361,897	\$1,252,500	255.3%
Impact Fee Fund					
Contractual Services	\$0	\$15,000	\$10,000	\$10,000	-33.3%
Capital Outlay	\$74,689	\$0	\$539,569	\$6,800,000	N/A
Transfers Out	\$895,250	\$895,250	\$895,250	\$1,074,300	20%
Total Impact Fee Fund:	\$969,939	\$910,250	\$1,444,819	\$7,884,300	766.2%
Total:	\$42,447,944	\$8,705,499	\$9,218,200	\$17,729,125	103.7%

Fund Balance

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	%Change FY22 vs. FY23
Fund Balance				
Water/Wastewater Fund	\$2,770,436	\$2,696,146	\$2,181,513	-19.1%
C.I.P.-W/WW Utility Proj.	\$443,825	\$559,428	\$192,028	-65.7%
Impact Fee Fund	\$3,767,164	\$4,604,385	\$50,535	-99%

The FY 2023 ending fund balance in the Water/Wastewater Fund is projected at 29% reserves (fund balance as a % of operating expenditures). This is below the policy required reserve of 35%. This is due to a significant number of capital improvement projects the City is implementing. This will continue to be monitored annually and reported in the fiscal forecast. The decrease in the CIP Fund is due to several specific capital projects using the available resources. The same can be said for the Impact Fee Fund.



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.

Revenues by Source

Revenue Assumptions

This fund experienced a lower than projected actual revenue due to the lingering effects of COVID-19 on the tourist industry for the first few months of FY 2022. After that, the revenue started trending upward. The overall FY 2022 year-end projected revenue is up by 38% over budget. Total Revenue & Other Sources are budgeted to be \$3,131,554 for FY 2023, which is 3.5% or \$106,740 more than FY 2022 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 \$2,830,000 which is 42.8% increase from the FY 2022 original budget. With the tourism industry bouncing back from the last two years' effects of Coronavirus, the proposed revenue is in line with current projections.

Charges for Services

These fees represent revenues collected from Convention Center sponsored events, such as Farm Street Opry; Main Street sponsored events, such as Table on Main; Convention Center rentals, and catering services. The FY 2023 budgeted amount is \$218,000, which is approximately \$14k more than FY2022 projections.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$2,029,978	\$1,981,350	\$2,743,000	\$2,830,000	42.8%
License & Permits	\$0	\$0	\$2,010	\$2,000	N/A
Charges for Services	\$164,229	\$159,000	\$203,250	\$218,000	37.1%
Intergovernmental	\$66,554	\$66,554	\$66,554	\$66,554	0%
Interest Income	\$19,432	\$20,000	\$10,000	\$15,000	-25%
Miscellaneous	\$500	\$0	\$0	\$0	0%
Total Revenue Source:	\$2,280,693	\$2,226,904	\$3,024,814	\$3,131,554	40.6%

Expenditures by Function

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
General Government					
Occupancy	\$200	\$0	\$0	\$0	0%
Total General Government:	\$200	\$0	\$0	\$0	0%
Hotel Tax Fund					
Organizational Funding					
Personnel Costs	\$15,225	\$0	\$0	\$0	0%
Contractual Services	\$1,062,424	\$1,248,906	\$1,531,089	\$2,391,975	91.5%
Other Charges	\$336	\$0	\$0	\$0	0%
Contingency	\$400	\$0	\$0	\$0	0%
Capital Outlay	\$0		\$0	\$25,000	N/A
Transfers Out	\$542,255	\$545,702	\$545,702	\$523,000	-4.2%
Total Organizational Funding:	\$1,620,640	\$1,794,608	\$2,076,791	\$2,939,975	63.8%
Hospitality & Downtown					
Convention Center					
Personnel Costs	\$245,492	\$0	\$0	\$0	0%
Supplies & Materials	\$32,552	\$55,250	\$48,410	\$42,300	-23.4%
Maintenance & Repairs	\$16,366	\$45,450	\$43,150	\$46,450	2.2%
Occupancy	\$47,338	\$60,100	\$48,100	\$47,100	-21.6%
Contractual Services	\$118,930	\$309,748	\$297,948	\$400,472	29.3%
Other Charges	\$17,971	\$38,100	\$19,500	\$26,000	-31.8%
Capital Outlay	\$19,923		\$0	\$0	N/A
Total Convention Center:	\$498,572	\$508,648	\$457,108	\$562,322	10.6%
Main Street					
Personnel Costs	\$135,544	\$0	\$0	\$0	0%
Supplies & Materials	\$9,473	\$40,950	\$32,300	\$20,900	-49%
Occupancy	\$1,776	\$900	\$900	\$900	0%
Contractual Services	\$14,412	\$112,457	\$112,207	\$161,020	43.2%
Other Charges	\$63,071	\$116,260	\$87,100	\$122,510	5.4%
Contingency	\$7,782	\$35,500	\$51,500	\$33,500	-5.6%
Total Main Street:	\$232,058	\$306,067	\$284,007	\$338,830	10.7%
Total Hospitality & Downtown:	\$730,630	\$814,715	\$741,115	\$901,152	10.6%
Cultural Arts Commission					
Supplies & Materials	\$0	\$0	\$0	\$2,000	N/A
Maintenance & Repairs	\$0	\$5,000	\$5,000	\$5,000	0%
Contractual Services	\$4,790	\$31,150	\$29,500	\$47,500	52.5%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Other Charges	\$84	\$22,500	\$500	\$1,000	-95.6%
Contingency	\$0	\$50,000	\$0	\$0	-100%
Total Cultural Arts Commission:	\$4,874	\$108,650	\$35,000	\$55,500	-48.9%
Rodeo					
Supplies & Materials	\$59	\$0	\$0	\$0	0%
Occupancy	\$3,388	\$2,900	\$2,900	\$3,200	10.3%
Total Rodeo:	\$3,447	\$2,900	\$2,900	\$3,200	10.3%
Total Hotel Tax Fund:	\$2,359,591	\$2,720,873	\$2,855,806	\$3,899,827	43.3%
Total Expenditures:	\$2,359,791	\$2,720,873	\$2,855,806	\$3,899,827	43.3%

Fund Balance

The Financial Management Policy states the reserve balance in the Hotel Occupancy Tax should be 50% of operating expenditures. The assigned balances are \$80,000 set aside for a project for Cultural Arts Commission and \$14,344 of carryover in the Main Street Program. The FY 2023 ending fund balance reflects a reserve of 68%, well above the policy recommendation.

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Assigned	\$81,500	\$94,344	\$80,000	-15.2%
Restricted	\$2,817,270	\$2,891,934	\$2,136,756	-26.1%
Total Fund Balance:	\$2,898,770	\$2,986,278	\$2,216,756	-25.8%



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 budgeting for \$1,435,490 of revenue in FY 2023, which represents an 8% decrease from the prior year. Budgeted expenditures are projected to decrease by 25% or \$312,807 to \$918,623 in FY 2023.

Revenues by Source

The majority of the revenue in FY 2023 is coming from transfers into the fund from the General Fund, Water/Wastewater Fund and BP&L. None of the new requests are for assets that are 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 department contribution will start to replace these assets in the future.

Transfer In:

Fund	Amount
General Fund	\$503,623
BP&L	\$35,000
WaterWastewater	\$215,000
TOTAL TRANSFER IN	\$753,623

Charges for Services represents the annual lease payments made from all departments for replacement of vehicles and equipment that were purchased out of the Vehicle and Equipment Replacement Fund.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Charges for Services	\$435,877	\$501,809	\$501,809	\$666,867	32.9%
Interest Income	\$13,957	\$13,000	\$13,000	\$15,000	15.4%
Other Sources	\$26,360	\$0	\$50,000	\$0	0%
Transfers In	\$77,439	\$1,045,427	\$1,066,927	\$753,623	-27.9%
Total Revenue Source:	\$553,633	\$1,560,236	\$1,631,736	\$1,435,490	-8%

Expenditures by Expense Type

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

Description	Department	New/Rplc	Amount
Zero Turn Mower	Facilities & Grounds	N	\$10,500
Van	Public Works-BM	R	\$45,000
Van	Public Works-BM	N	\$45,000
Lifepak 15 - Monitoring Equip	Fire	N	\$38,800
Boat	Fire	R	\$40,000
Truck Crew Cab 2500	Facilities & Grounds	R	\$55,000
Truck Crew Cab 1500	Facilities & Grounds	R	\$45,000
Electronic Message Board	Police	R	\$21,241
Polaris	Police	R	\$25,000
Truck Single Cab 2500	Public Works	R	\$50,000
Truck Crew Cab 2500	Public Works	R	\$55,000
Bobcat Skidsteer	Public Works	R	\$73,082
Truck 1/2 ton	W/WW	R	\$45,000
Truck Service	W/WW	R	\$100,000
Truck Service	W/WW	R	\$70,000
		TOTAL	\$718,623

The contractual services represent the lease payments for police vehicles. This fiscal year we are adding seven (7) leased vehicles.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Contractual Services					
LEASE PAYMENTS	\$0	\$72,000	\$12,070	\$200,000	177.8%
Total Contractual Services:	\$0	\$72,000	\$12,070	\$200,000	177.8%
Capital Outlay					
EQUIPMENT	\$9,705	\$707,330	\$719,542	\$183,623	-74%
VEHICLE	\$274,684	\$452,100	\$405,303	\$535,000	18.3%
Total Capital Outlay:	\$284,389	\$1,159,430	\$1,124,845	\$718,623	-38%
Total Expense Objects:	\$284,389	\$1,231,430	\$1,136,915	\$918,623	-25.4%

Fund Balance

The change in fund balance will continue to increase as funds are set aside for future replacement costs.

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Restricted	\$2,829,396	\$3,324,217	\$3,841,084	15.5%
Total Fund Balance:	\$2,829,396	\$3,324,217	\$3,841,084	15.5%



Designated Revenue Fund

Fund Description

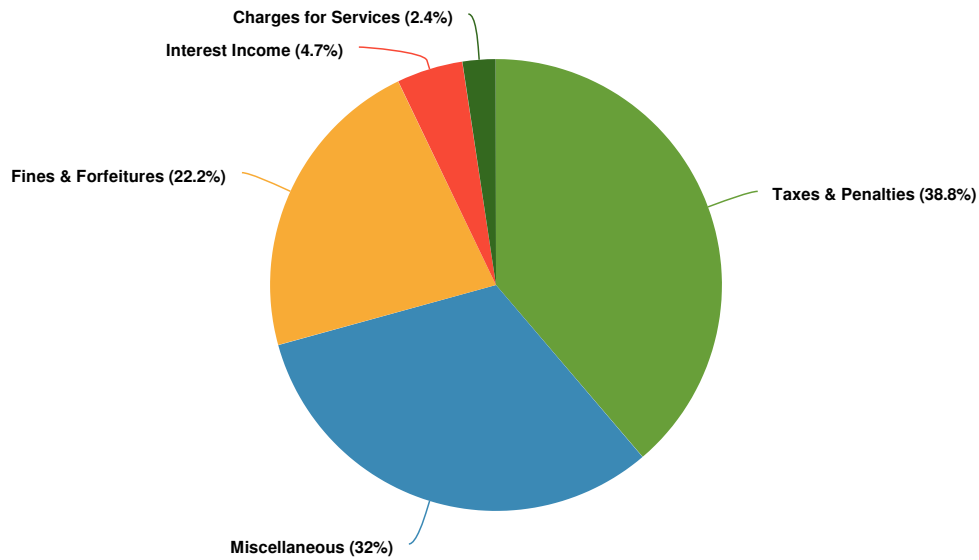
The Designated Fund contains revenue generated from fees collected for specific uses. Fees include Court Technology, Court Security, Juvenile Diversion (Case Manager), Public Education & Government (PEG), Designated Parks Fund, Police Seizure, Child Safety Fund and Police, Fire and Parks Donations. Expenses that comply with the restrictions on these funds will be applied against these funds first, before charging the General Fund budget. The Designated Parks Funds would need approval from City Council for a parks project to be funded out of these funds.

Summary

The City of Bastrop is budgeting for \$63,200 of revenue in FY 2023, which represents a 5.5% decrease over the prior year. Budgeted expenditures are projected to increase by 8.6% or \$25,680 to \$323,780 in FY 2023.

Revenues by Source

Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$24,248	\$24,000	\$24,500	\$24,500	2.1%
Fines & Forfeitures	\$14,152	\$14,000	\$13,900	\$14,000	0%
Charges for Services	\$1,796	\$1,775	\$1,815	\$1,500	-15.5%
Intergovernmental	\$3,918	\$0	\$4,080	\$0	0%
Interest Income	\$5,233	\$3,000	\$3,000	\$3,000	0%
Miscellaneous	\$25,823	\$24,133	\$26,050	\$20,200	-16.3%
Total Revenue Source:	\$75,169	\$66,908	\$73,345	\$63,200	-5.5%

Expenditures by Expense Type

There is \$205K in Red Light Camera Funds designated for Sidewalk Connectivity to improve pedestrian safety that will be rolled over from FY 2022 for this project.

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. This was budgeted in FY2022 but was not able to get completed due to staffing shortages, so it is being carried over to FY2023. This agreement expires in March 2023.

The funds collected from video franchise fees (PEG fees) are being used this year to improve the Council Chambers to evaluate and perform improvements to the audio/visual issues during Council Meetings.

Child safety funds are being used to upgrade the system that operates the clocks at all school crossings to enhance the functionality at those crossings.

The other budget line items include the available funds for each type of funding source to allow the funds to be spent during the year as eligible expenses are identified.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
PUBLIC EDUCATION -PROG WASTE	\$0	\$25,000	\$30,000	\$25,000	0%
PD LEOSE EXP	\$370	\$9,000	\$5,000	\$9,000	0%
FIRE DEPT DESIGNATED EXP	\$0	\$4,000	\$4,000	\$4,000	0%
PD SPECIAL EXP	\$1,720	\$2,000	\$1,000	\$2,000	0%
TECHNOLOGY EXP	\$3,019	\$5,500	\$2,500	\$5,500	0%
LAW ENFORCEMENT	\$10,000	\$0	\$0	\$4,080	N/A
BLDG SECURITY EXP	\$85	\$2,500	\$0	\$2,500	0%
CHILD SAFETY FUND EXP	\$10,056	\$2,800	\$0	\$12,000	328.6%
GOOD NEIGHBOR PROGRAM	\$1,445	\$2,600	\$1,000	\$0	-100%
DESIGNATED PARK FUNDS	\$1,562	\$24,700	\$0	\$24,700	0%
PEG-CAP OUTLAY	\$0	\$15,000	\$0	\$30,000	100%
TRAFFIC SAFETY - CAP OUTLAY	\$259,593	\$205,000	\$0	\$205,000	0%
Total Expense Objects:	\$287,850	\$298,100	\$43,500	\$323,780	8.6%

Fund Balance

	FY2021	FY2022	FY2023	% Change
Fund Balance	Actual	Projected	Proposed	
Restricted	\$544,291	\$574,136	\$313,556	-45.4%
Total Fund Balance:	\$544,291	\$574,136	\$313,556	-45.4%



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Fairview Cemetery Funds

Operating Fund

This fund is used for the operations of the Fairview Cemetery. This fund retains 80% of fees associated with plot sales and the expenses associated with the perpetual care and upkeep of plots and graves in the cemetery.

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 budgeting for \$184,700 of revenue in FY 2023, which represents a 71% increase over the prior year. Budgeted expenditures are projected to increase by 46% or \$69,074 to \$217,901 in FY 2023.

Revenue by Fund

The \$76,000 in miscellaneous revenue is the addition of a proposed fee for burial opening and closing. This is partially offset by a contracted service expense. The city would be taking on the responsibility of charging and managing the services to generate additional revenue for this fund.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Fairview Cemetery - Perm					
INTEREST INCOME-PERMANENT	\$4,335	\$3,000	\$3,200	\$3,500	16.7%
LOT SALES - PERMANENT	\$25,060	\$20,000	\$20,000	\$20,000	0%
Total Fairview Cemetery - Perm:	\$29,395	\$23,000	\$23,200	\$23,500	2.2%
Fairview Cemetery - Oper					
INTEREST EARNED-OPERATING	\$869	\$1,000	\$1,000	\$1,000	0%
MISCELLANEOUS	\$0		\$0	\$76,000	N/A
RECORDING FEES	\$1,255	\$1,200	\$1,200	\$1,200	0%
PERMIT FEES	\$2,755	\$3,000	\$3,000	\$3,000	0%
LOT SALES - OPERATING	\$38,325	\$80,000	\$80,000	\$80,000	0%
LOT SALES - NON-RESIDENT	\$66,300	\$0	\$0	\$0	0%
Total Fairview Cemetery - Oper:	\$109,504	\$85,200	\$85,200	\$161,200	89.2%
Total:	\$138,899	\$108,200	\$108,400	\$184,700	70.7%

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 street maintenance on selected streets. The Contractual Services include the engineering expense associated with preparing to layout and open Block 9 for future lot sales, grave burial services, and seasonal help for keeping up with the mowing during the summer.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$54,152	\$59,422	\$59,422	\$65,316	9.9%
Supplies & Materials	\$4,070	\$4,000	\$4,300	\$4,200	5%
Maintenance & Repairs	\$4,397	\$18,700	\$35,975	\$34,005	81.8%
Occupancy	\$2,478	\$2,600	\$2,600	\$2,600	0%
Contractual Services	\$16,091	\$60,225	\$34,025	\$96,900	60.9%
Other Charges	\$10,156	\$880	\$880	\$880	0%
Contingency	\$0	\$3,000	\$3,000	\$3,000	0%
Capital Outlay	\$0	\$0	\$0	\$11,000	N/A
Total Expense Objects:	\$91,344	\$148,827	\$140,202	\$217,901	46.4%

Fund Balance

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	%Change FY22 vs. FY23
Fund Balance				
Operating Fund	\$123,108	\$68,106	\$11,405	-83%
Permanent Fund	\$416,209	\$439,409	\$462,909	5.3%



Library Designated

Fund Description

This fund is used to account for the application of any gifts and donations received for the benefit of the Library.

Summary

The City of Bastrop is budgeting for \$20,750 of revenue in FY 2023, which represents a 0.7% increase over the prior year. Budgeted expenditures are projected to decrease by \$38,950 to \$49,000 in FY 2023.

Revenues by Source

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

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$606	\$600	\$600	\$750	25%
Miscellaneous	\$14,159	\$20,000	\$20,000	\$20,000	0%
Total Revenue Source:	\$14,765	\$20,600	\$20,600	\$20,750	0.7%



Expenditures by Expense Type

This fund balance 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. These improvements were initiated during FY 2022 but some will carryover to FY 2023.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Supplies & Materials	\$2,700	\$11,250	\$31,300	\$20,000	77.8%
Maintenance & Repairs	\$0	\$72,200	\$24,000	\$20,000	-72.3%
Contractual Services	\$906	\$1,000	\$1,000	\$1,000	0%
Other Charges	\$0	\$500	\$2,000	\$5,000	900%
Transfers Out	\$3,000	\$3,000		\$3,000	0%
Total Expense Objects:	\$6,606	\$87,950	\$58,300	\$49,000	-44.3%

Fund Balance

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Assigned	\$75,001	\$37,301	\$6,051	-83.8%
Total Fund Balance:	\$75,001	\$37,301	\$6,051	-83.8%



Hunter's Crossing Public Improvement District

Fund Description

The Hunters Crossing PID Fund was established as a Public Improvement District under Chapter 372, Texas Local Government Code, to fund public infrastructure improvements within the Hunter's Crossing Improvement District. This fund collects the assessments approved by the City Council of the City of Bastrop and paid for by the property owners within the District. The assessments fund the expenses associated with maintaining the assets of the District and reimbursing the developer annually from the capital portion of the assessment.

Summary

The City of Bastrop is budgeting for \$575,879 of revenue in FY 2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 3.5% or \$20,142 to \$552,405 in FY 2023.

Revenues by Source

The Service and Assessment Plan was reviewed and approved by City Council on July 12, 2022. There were no changes to the assessment amounts for this budget period.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$508,398	\$574,279	\$574,954	\$574,279	0%
Interest Income	\$1,390	\$1,600	\$1,500	\$1,600	0%
Electric Revenues	\$69,438				N/A
Total Revenue Source:	\$579,226	\$575,879	\$576,454	\$575,879	0%



Expenditures by Expense Type

The transfer out is related to debt service for the fence replacement project. The FY 2022 budget amount was based on projections. This overall budget is decreasing by 3.5% due to the actual debt service schedule established after the issuance of the CO, Series 2021.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Maintenance & Repairs	\$97,664	\$104,005	\$133,737	\$107,530	3.4%
Contractual Services	\$28,141	\$22,775	\$18,325	\$22,975	0.9%
Other Charges	\$359,060	\$365,000	\$365,000	\$355,000	-2.7%
Transfers Out	\$0	\$80,767	\$26,602	\$66,900	-17.2%
Total Expense Objects:	\$484,865	\$572,547	\$543,664	\$552,405	-3.5%

Fund Balance

The increase in fund balance is to be used for future improvements. There is a fiscal forecast established for this fund with maintenance costs projected for future periods. This will allow the assessment rate to remain flat when the projected costs are expensed.

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Restricted	\$94,358	\$127,149	\$150,622	18.5%
Total Fund Balance:	\$94,358	\$127,149	\$150,622	18.5%



Type B - Bastrop Economic Development Corp.

Fund Description

The purpose of the Economic Development Corporation is to enhance the quality of life in the City of Bastrop, by providing appropriate infrastructure and by promoting and assisting the kind of economic development in our community which will provide the people of Bastrop meaningful and rewarding employment opportunities and greater access to desirable goods and services.

Summary

The City of Bastrop is budgeting for \$4,213,909 of revenue in FY 2023, which represents a 17% decrease over the prior year. Budgeted expenditures are projected to increase by 78% or \$4,112,870 to \$9,409,248 in FY 2023.

Revenues by Source

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$3,319,872	\$3,331,500	\$3,983,846	\$4,183,039	25.6%
Charges for Services	\$15,640	\$15,870	\$15,870	\$15,870	0%
Interest Income	\$13,816	\$15,000	\$15,000	\$15,000	0%
Miscellaneous	\$393,450	\$178,109	\$77,104	\$0	-100%
Other Sources	\$126,000	\$0	\$805,779	\$0	0%
Other Income	\$0	\$1,533,935	\$0	\$0	-100%
Total Revenue Source:	\$3,868,778	\$5,074,414	\$4,897,599	\$4,213,909	-17%

FY 2022 Achievements

- Sold the building the BEDC constructed at 921 Main Street.
- Attracted three businesses to the Bastrop Business and Industrial Park (sold three sites).
- Completed rezoning of the Business Park.
- Completed geotechnical study and phase I environmental in southern portion of the Business Park.
- Completed engineering for the extension of Jackson Street into the southern portion of the Business Park.
- Doubled the number of students who attended annual Youth Career Day.
- Facilitated Community Actions holding classes at Pyrology's dedicated space for workforce training.
- Facilitated an Memorandum Of Understanding between the City of Bastrop and Austin Community College (ACC) for the City to provide a location for ACC to offer skills training.
- Completed and presented the findings of a regional wastewater study in partnership with Corix Utilities.
- Completed the construction of the River Loop Trail (unless it's being included under a different section).

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$308,485	\$549,603	\$292,950	\$905,739	64.8%
Supplies & Materials	\$1,804	\$12,560	\$15,010	\$20,560	63.7%
Maintenance & Repairs	\$15,535	\$16,000	\$12,700	\$16,000	0%
Occupancy	\$50,771	\$52,800	\$52,300	\$58,400	10.6%
Contractual Services	\$315,261	\$870,650	\$672,780	\$3,039,560	249.1%
Other Charges	\$980,981	\$1,736,309	\$1,161,695	\$1,072,375	-38.2%
Contingency	\$0	\$25,000	\$25,000	\$25,000	0%
Capital Outlay	\$641,675	\$1,550,000	\$13,000	\$4,000,000	158.1%
Debt Service	\$442,975	\$483,456	\$1,386,970	\$271,614	-43.8%
Total Expense Objects:	\$2,757,488	\$5,296,378	\$3,632,405	\$9,409,248	77.7%

Contractual Services - City Projects Funded

PROJECT	AMOUNT
Downtown Lighting Project	\$164,000
Sports Complex Study	\$50,000
Agnes Street Extension - grant match	\$43,000
Transportation Master Plan (50%)	\$100,000
Emile Multi-cultural Recreation Complex Site Plan	\$100,000
Intersection Improvements Engineering	\$230,000
Blakey Lane Extension	\$1,000,000
South Street to Lovers Lane Extension	\$1,000,000
TOTAL	\$2,687,000

These projects will be managed by City of Bastrop staff but funded by 4B sales tax from Bastrop Economic Development Corporation.

Fund Balance

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Restricted	\$5,906,065	\$7,171,259	\$1,975,920	-72.4%
Total Fund Balance:	\$5,906,065	\$7,171,259	\$1,975,920	-72.4%

Goal #1

ORGANIZATIONAL EXCELLENCE - Complete hiring of all budgeted positions.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
Interim ED	Hire CEO & Admin Staff	Admin hired, CEO being recruited, Project Assurance Mgr in final selection	Full staff of seven hired

Goal #2

ORGANIZATIONAL EXCELLENCE - Continue working with partner organizations for workforce development and education; prioritize bringing higher education to Bastrop; continue to facilitate Youth Career Day (YCD).

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
Art Institute started classes in Bastrop, Community Action funded for \$13k, 710 attended YCD	Support workforce training, incr. participation in YCD, work with higher education	Community Action funded for \$15k, 1500 attended YCD, ACC scheduled to begin classes in August	Work with partners to expand programs offered, increase student participation, internships, mentorships (develop a workforce pipeline)



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General Gov't CIP Projects

Fund Description

This fund was created to track Capital Improvement Plan projects.

Summary

The City of Bastrop is budgeting for \$3,052,000 of revenue in FY 2023, which represents a 567.8% increase over the prior year. Budgeted expenditures are projected to increase by 589.7% or \$2,695,000 to \$3,152,000 in FY 2023.

Revenue by Fund

There are two revenue contributions being made to this fund. The General Fund is transferring excess fund balance to fund capital projects and Bastrop Economic Development Corporation is funding specific capital projects with 4B funds. The Bastrop Economic Development Corp. contributions are recorded as Capital Contributions into this fund. The specific projects are outlined in the below table.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
CIP General Gov't Projects					
CAPITAL CONTRIBUTIONS	\$0	\$307,000	\$47,000	\$2,687,000	775.2%
<i>Broadband (Fiber-Optic) Study</i>	\$0	\$0	\$47,000	\$0	0%
<i>Downtown Lighting Proj</i>	\$0	\$0	\$0	\$164,000	N/A
<i>Sports Complex Study</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Agnes Ext grant match</i>	\$0	\$0	\$0	\$43,000	N/A
<i>Transportation Master Plan 50%</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Emile MC & Rec Complex Site Plan</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Intersection Improv Eng</i>	\$0	\$0	\$0	\$230,000	N/A
<i>Blakey Ln St Ext. Proj.</i>	\$0	\$0	\$0	\$1,000,000	N/A
<i>South St to Lovers Ln Ext.</i>	\$0	\$0	\$0	\$1,000,000	N/A
TRANS IN - GENERAL FUND #101	\$0	\$150,000	\$150,000	\$365,000	143.3%
<i>Transportation Master Plan 50%</i>	\$0	\$0	\$150,000	\$100,000	N/A
<i>Transportation Impact Fee</i>	\$0	\$0	\$0	\$80,000	N/A
<i>Facilities Master Plan</i>	\$0	\$0	\$0	\$120,000	N/A
<i>Park Improvements</i>	\$0	\$0	\$0	\$65,000	N/A
Total CIP General Gov't Projects:	\$0	\$457,000	\$197,000	\$3,052,000	567.8%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Contractual Services					
PROFESSIONAL SERVICE	\$0	\$200,000	\$47,000	\$780,000	290%
<i>Broadband study</i>	\$0	\$0	\$47,000	\$0	0%
<i>Comp plan</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Sports Complex Study</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Transportation Impact Fee</i>	\$0	\$0	\$0	\$80,000	N/A
<i>Transportation Master Plan</i>	\$0	\$0	\$0	\$200,000	N/A
<i>Intersection Improv Eng</i>	\$0	\$0	\$0	\$230,000	N/A
<i>Facilities Master Plan</i>	\$0	\$0	\$0	\$120,000	N/A
Total Contractual Services:	\$0	\$200,000	\$47,000	\$780,000	290%
Capital Outlay					
CAPITAL OUTLAY	\$0	\$257,000	\$50,000	\$2,372,000	823%
<i>Playground Equip</i>	\$0	\$0	\$50,000	\$65,000	N/A
<i>Downtown Lighting Proj</i>	\$0	\$0	\$0	\$164,000	N/A
<i>Agnes Ext grant match</i>	\$0	\$0	\$0	\$43,000	N/A
<i>Emile MC & Rec Complex Site Plan</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Blakey Ln St Extension</i>	\$0	\$0	\$0	\$1,000,000	N/A
<i>South St to Lovers Ln Ext</i>	\$0	\$0	\$0	\$1,000,000	N/A
Total Capital Outlay:	\$0	\$257,000	\$50,000	\$2,372,000	823%
Total Expense Objects:	\$0	\$457,000	\$97,000	\$3,152,000	589.7%

Fund Balance

The fund balance is normally \$0 year over year. However, there is a carryover of the funds transfer in FY 2022 to fund the Comprehensive Plan update in FY 2023.

	FY2022	FY2023	% Change
Fund Balance	Projected	Proposed	
Restricted	\$100,000	\$0	-100%
Total Fund Balance:	\$100,000	\$0	-100%



Street Maintenance Fund

Fund Description

This fund was created to contain revenue generated specifically for street maintenance to improve the City's overall Pavement Condition Index.

Summary

The City of Bastrop is budgeting for \$803,500 of revenue in FY 2023. Budgeted expenditures are projected to increase by 23.3% or \$152,927 to \$807,927 in FY 2023.

Revenues by Source

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$8,925	\$3,000	\$3,000	\$3,500	16.7%
Transfers In	\$1,021,000	\$0	\$0	\$800,000	N/A
Total Revenue Source:	\$1,029,925	\$3,000	\$3,000	\$803,500	26,683.3%



Expenditures by Expense Type

During FY 2022, the city contracted for an update to the Pavement Condition Index. This update will provide feedback on the current condition of the city streets and establish street maintenance plans, with a list of streets in priority for the next several years. At the time of this proposed budget the city was not in possession of the results of the study. This will be communicated to City Council once received.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Contractual Services	\$49,775	\$0		\$0	0%
Capital Outlay	\$407,213	\$655,000	\$655,000	\$807,927	23.3%
Total Expense Objects:	\$456,988	\$655,000	\$655,000	\$807,927	23.3%

Fund Balance

The ending fund balance for FY 2023 is projected at \$0.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$656,427	\$4,427	-99.3%
Total Fund Balance:	\$656,427	\$4,427	-99.3%



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	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Park Dedication					
LEASE AGREEMENT	\$1,365	\$1,365	\$1,365	\$1,365	0%
INTEREST INCOME	\$719	\$0	\$75	\$100	N/A
Total Park Dedication:	\$2,084	\$1,365	\$1,440	\$1,465	7.3%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Capital Outlay	\$100,000	\$0	\$0	\$0	0%
Total Expense Objects:	\$100,000	\$0	\$0	\$0	0%

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.

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Restricted	\$-84,531	\$-83,091	\$-81,626	-1.8%
Total Fund Balance:	\$-84,531	\$-83,091	\$-81,626	-1.8%



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 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
2013 Co Bond Fund					
EMERG MGMT GRANT REIMB	\$1,193	\$0	\$0	\$0	0%
INTEREST EARNED	\$208	\$0	\$800	\$500	N/A
Total 2013 Co Bond Fund:	\$1,401	\$0	\$800	\$500	N/A

Expenditures by Fund

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
2013 Co Bond Fund					
PHASE 1 IMPROV OF BAS BUS PARK	\$16,109	\$299,450	\$75,000	\$210,791	-29.6%
Total 2013 Co Bond Fund:	\$16,109	\$299,450	\$75,000	\$210,791	-29.6%

Fund Balance

The projected ending Fund Balance for FY 2023 is \$0. The plan is to exhaust these bond funds during that fiscal year.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$284,491	\$210,291	-26.1%
Total Fund Balance:	\$284,491	\$210,291	-26.1%



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 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$717	\$0	\$2,500	\$2,000	N/A
Total Revenue Source:	\$717	\$0	\$2,500	\$2,000	N/A

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 Actual	FY2022 Adopted Budget	FY2022 Budgeted	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Contractual Services		\$0		\$198,334		N/A
Capital Outlay	\$522,327	\$0	\$0	\$0	\$461,631	N/A
Transfers Out	\$1,021,000	\$0			\$0	0%
Total Expense Objects:	\$1,543,327	\$0	\$0	\$198,334	\$461,631	N/A

Fund Balance

The projected ending Fund Balance for FY 2023 is \$0. The plan is to exhaust these bond funds during that fiscal year.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$655,465	\$459,631	-29.9%
Total Fund Balance:	\$655,465	\$459,631	-29.9%





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 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
2020 Revenue Bond					
INTEREST INCOME	\$14,868	\$0	\$10,000	\$3,000	N/A
Total 2020 Revenue Bond:	\$14,868	\$0	\$10,000	\$3,000	N/A

Expenditures by Fund

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
2020 Revenue Bond					
Contractual Services	\$88,329	\$0	\$60,000	\$0	0%
Capital Outlay	\$13,649,243	\$8,343,830	\$5,965,028	\$156,919	-98.1%
Total 2020 Revenue Bond:	\$13,737,572	\$8,343,830	\$6,025,028	\$156,919	-98.1%

Fund Balance

The projected ending Fund Balance for FY 2023 is \$0. The plan is to exhaust these bond funds during that fiscal year.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$6,168,947	\$153,919	-97.5%
Total Fund Balance:	\$6,168,947	\$153,919	-97.5%



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 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$0	\$0		\$3,000	N/A
Miscellaneous	\$0	\$1,007,558	\$1,007,558	\$0	-100%
Total Revenue Source:	\$0	\$1,007,558	\$1,007,558	\$3,000	-99.7%

Expenditures by Fund

The project that was selected for ARP funding is the Transfer Lift Station and Force Main that is associated with the WWTP#3. This is the last project required to transfer all the wastewater to the new plant.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
American Rescue Plan				
TRANSFER LIFT ST & FORCE MAIN	\$0	\$0	\$2,156,205	N/A
Total American Rescue Plan:	\$0	\$0	\$2,156,205	N/A

Fund Balance

This budget projects that all funds will be spent in FY 2023.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$1,145,647	\$2,153,205	87.9%
Total Fund Balance:	\$1,145,647	\$2,153,205	87.9%



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.

Revenues by Source

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$1,121	\$20,000	\$75,000	\$35,000	75%
Transfers In	\$35,000,000	\$0		\$0	0%
Total Revenue Source:	\$35,001,121	\$20,000	\$75,000	\$35,000	75%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Other Charges	\$851,756				N/A
Capital Outlay	\$0	\$35,720,000	\$14,508,790	\$20,450,575	-42.7%
Total Expense Objects:	\$851,756	\$35,720,000	\$14,508,790	\$20,450,575	-42.7%

Fund Balance

The projected ending Fund Balance for FY 2023 is \$0. The plan is to exhaust these bond funds during that fiscal year.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$34,849,365	\$20,415,575	-41.4%
Total Fund Balance:	\$34,849,365	\$20,415,575	-41.4%



2020 Limited Tax Note

Fund Description

The 2020 Limited Tax Note 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 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Proposed Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$0	\$150	\$1,200	\$500	233.3%
Total Revenue Source:	\$0	\$150	\$1,200	\$500	233.3%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Contractual Services	\$0	\$260,000	\$284,609	\$0	-100%
Capital Outlay	\$0	\$150,000	\$139,434	\$149,948	0%
Transfers Out	\$0	\$14,043	\$0	\$0	-100%
Total Expense Objects:	\$0	\$424,043	\$424,043	\$149,948	-64.6%

Fund Balance

These bond funds are projected to be used in total by end of year FY 2023.

	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Restricted	\$572,282	\$149,448	-73.9%
Total Fund Balance:	\$572,282	\$149,448	-73.9%





2022 Certificate of Obligation

The 2022 Certificate of Obligation was issued to construct, improve, and upgrade the City's streets, including drainage, sidewalks, right-of-way, and bridge repair.

Revenues by Source

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY23 DIR REVIEW (General Fund) (% Change)
Revenue Source					
Other Revenue	\$0	\$0	\$3,676,249	\$0	N/A
Total Revenue Source:	\$0	\$0	\$3,676,249	\$0	N/A

Expenditures by Fund

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY23 DIR REVIEW (General Fund) (% Change)
CO, Series 2022	\$0	\$0	\$76,249	\$3,599,999	N/A
Total CO, Series 2022:	\$0	\$0	\$76,249	\$3,599,999	N/A

Fund Balance

The ending fund balance for FY 2023 is projected to be \$0.

	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance			
Restricted	\$3,599,999	\$0	-100%
Total Fund Balance:	\$3,599,999	\$0	-100%





Grants

The Grant Fund is used to account for grants received from local, state, and federal agencies for capital projects and the application of the funds in accordance with stated requirements.

Revenues by Source

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Intergovernmental	\$46,484	\$0	\$1,014,781	\$4,440,330	N/A
Miscellaneous	\$8,480	\$100,000	\$25,000	\$225,000	125%
Total Revenue Source:	\$54,964	\$100,000	\$1,039,781	\$4,665,330	4,565.3%

Expenditures by Expense Type

This budget is an estimate only and is not associated with any specific grant.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Supplies & Materials	\$8,480	\$0	\$25,310	\$0	0%
Contractual Services	\$25,300	\$100,000	\$621,546	\$225,000	125%
Capital Outlay	\$21,185	\$0	\$392,925	\$4,440,330	N/A
Total Expense Objects:	\$54,964	\$100,000	\$1,039,781	\$4,665,330	4,565.3%

Projects and Funding Source

PROJECT	FUNDING SOURCE
Parks & Recreation Master Plan	St. David's Foundation
Riverwood Water Line replacement	Texas Department of Agriculture (TXCDBG)
Agnes Street Extension	General Land Office (CDBG-MIT)





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General Debt Service

Fund Description

Major improvements such as streets, drainage, buildings, and other infrastructure projects are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, usually over the life of the asset.

Summary

The City of Bastrop is budgeting for \$3,870,175 of revenue in FY 2023, which represents an 18.6% increase over the prior year. Budgeted expenditures are projected to increase by 10.2% or \$356,478 to \$3,850,699 in FY 2023.

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 \$0.1962 for FY 2023, representing 38.26% of the total tax rate.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes & Penalties	\$2,088,213	\$2,432,572	\$2,415,607	\$2,989,161	22.9%
Interest Income	\$9,123	\$10,000	\$13,000	\$19,500	95%
Miscellaneous	\$74,677	\$275,059	\$275,059	\$271,614	-1.3%
Other Revenue	\$6,355,000	\$0	\$0	\$0	0%
Transfers In	\$549,491	\$545,702	\$572,303	\$589,900	8.1%
Total Revenue Source:	\$9,076,503	\$3,263,333	\$3,275,969	\$3,870,175	18.6%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Other Charges	\$51,732	\$17,000	\$17,000	\$0	-100%
Debt Service	\$2,719,793	\$3,477,221	\$3,024,055	\$3,850,699	10.7%
Other Uses	\$6,139,036		\$0	\$0	N/A
Total Expense Objects:	\$8,910,561	\$3,494,221	\$3,041,055	\$3,850,699	10.2%

Fund Balance

	FY2021	FY2022	FY2023	% Change
Fund Balance	Actual	Projected	Proposed	
Restricted	\$187,794	\$422,708	\$442,184	4.6%
Total Fund Balance:	\$187,794	\$422,708	\$442,184	4.6%



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 budgeting for \$3,667,139 of revenue in FY 2023, which represents a 1.3% increase over the prior year. Budgeted expenditures are projected to decrease by 4.2% or \$169,077 to \$3,823,204 in FY 2023.

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	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source					
Interest Income	\$5,758	\$6,906	\$7,344	\$9,687	40.3%
Transfers In	\$2,955,477	\$3,612,530	\$3,612,530	\$3,655,540	1.2%
Total Revenue Source:	\$2,961,235	\$3,619,436	\$3,619,874	\$3,665,227	1.3%

Expenditures by Expense Type

The variance from FY 2022 budget to the projected is an estimate for principal payment for CO, Series 2021. The final schedule once issued didn't have the first principle payment being made until FY 2023.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Debt Service	\$2,166,968	\$3,992,281	\$3,316,950	\$3,823,204	-4.2%
Total Expense Objects:	\$2,166,968	\$3,992,281	\$3,316,950	\$3,823,204	-4.2%

Fund Balance

	FY2021 Actual	FY2022 Projected	FY2023 Proposed	% Change
Fund Balance				
Restricted	\$1,468,709	\$1,771,633	\$1,615,568	-8.8%
Total Fund Balance:	\$1,468,709	\$1,771,633	\$1,615,568	-8.8%

DEPARTMENTS



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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 Summary

\$46,803 **\$503**
(1.09% vs. prior year)

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$6,446	\$6,804	\$6,804	\$6,807	0%
Supplies & Materials	\$2,185	\$3,486	\$4,186	\$3,986	14.3%
Occupancy	\$9,014	\$7,650	\$7,650	\$7,650	0%
Contractual Services	\$899	\$10,500	\$11,697	\$10,500	0%
Other Charges	\$7,794	\$17,860	\$17,860	\$17,860	0%
Total Expense Objects:	\$26,338	\$46,300	\$48,197	\$46,803	1.1%

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

\$3,073,559 **\$1,342,931**
(77.60% vs. prior year)

Significant Base Budget Changes for FY 2023

Personnel costs include group insurance costs that include a 50% contribution to dependent care coverage by the City. The lump sum amount of \$1,596,000 to TMRS being proposed is included in this category as well.

The Contractual Services category includes insurance coverage, property tax collection and appraisal services, contractual services and legal services. The contractual services line item includes two contracts. One is with CARTS for \$40,000, this is up from \$20,000 in FY 2022, and the other is the Pine Street parking lot that the City shares with the County for \$9,000. The property insurance valuations increased 15% this fiscal year, up from 3% in previous years. The contract with Bastrop Central Appraisal District increased by 24.5% over FY 2022 budget. There were increases in professional services, legal services, and engineering due to the high volume of development activity the City is experiencing.

The Other Charges category includes the 380 Reimbursement Agreement for Burleson Crossing (which was originally projected to end in FY 2022) has a small carry-over amount into FY 2023 but is \$751,000 less than FY 2022. The other significant line item in this category is the Overhead Allocation, which is a credit amount from the proprietary funds into the General Fund. The Dues & Subscriptions line item includes the Air Quality Program funding, along with other membership dues the city participates in.

Transfers out include amounts to Vehicle/Equipment Replacement Fund (\$503,623), General Fund CIP (\$365,000), Street Maintenance Fund (\$800,000), and General Fund one-time expenses (\$382,395).

Budgeted Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$76,295	\$231,200	\$117,067	\$1,742,543	653.7%
Supplies & Materials	\$28,430	\$12,425	\$15,995	\$12,435	0.1%
Maintenance & Repairs	\$22,507	\$22,595	\$22,595	\$23,930	5.9%
Occupancy	\$93,913	\$86,815	\$107,909	\$91,500	5.4%
Contractual Services	\$639,273	\$514,000	\$568,535	\$652,569	27%
Other Charges	-\$380,226	-\$467,934	-\$353,528	-\$1,535,436	228.1%
Contingency	\$0	\$35,000	\$0	\$35,000	0%
Capital Outlay	\$28,500		\$0	\$0	N/A
Transfers Out	\$645,894	\$1,296,527	\$1,318,027	\$2,051,018	58.2%
Total Expense Objects:	\$1,154,587	\$1,730,628	\$1,796,600	\$3,073,559	77.6%

City Manager

WHY?

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

Expenditures Summary

\$745,245 **\$150,712**
(25.35% vs. prior year)

Significant Base Budget Changes for FY 2023

This department is gaining 1 FTE with the transfer of a Management Assistant (previously the Customer Service Specialist in the Community Engagement department).

There are additional expenses added to this budget to prepare for a new City Manager including moving expenses, additional supplies and equipment, travel and training, and dues.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$458,057	\$581,158	\$604,365	\$718,445	23.6%
Supplies & Materials	\$2,963	\$2,375	\$2,375	\$7,100	198.9%
Occupancy	\$4,662	\$4,500	\$4,500	\$3,700	-17.8%
Other Charges	\$5,663	\$6,500	\$6,500	\$16,000	146.2%
Total Expense Objects:	\$471,345	\$594,533	\$617,740	\$745,245	25.3%

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.

Expenditures Summary

\$319,915 **\$65,163**
 (25.58% vs. prior year)

Significant Base Budget Changes for FY 2023

The major change this year was personnel with the addition of one FTE. The position of Receptionist/Office Assistant was added to greet citizens and customers while assisting the City Secretary's department in their efforts to maintain the record retention policy.

The Other Charges category was increased slightly to cover rising election services fee.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$269,213	\$197,326	\$197,321	\$260,989	32.3%
Supplies & Materials	\$2,642	\$3,250	\$3,350	\$4,250	30.8%
Maintenance & Repairs	\$0	\$12,000	\$8,820	\$9,100	-24.2%
Occupancy	\$1,785	\$1,776	\$1,476	\$1,776	0%
Contractual Services	\$6,589	\$11,600	\$8,250	\$11,600	0%
Other Charges	\$26,266	\$28,800	\$29,624	\$32,200	11.8%
Total Expense Objects:	\$306,495	\$254,752	\$248,842	\$319,915	25.6%

Goal #1

ORGANIZATIONAL EXCELLENCE - respond to all Open Records Requests within 10 days of receipt.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
95%	99%	97%	99%

Goal #2

ORGANIZATIONAL EXCELLENCE - post Resolutions, Ordinances, and Executed Exhibits online within 5 days of final Council action.

Measures: % within 5 days

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
95%	97%	97%	99%

Goal #3

ORGANIZATIONAL EXCELLENCE - approved Minutes, without errors, 95% of the time.

Measures: % with no errors

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
99%	99%	99%	100%

Finance

Expenditures Summary

\$1,784,049 **\$240,265**
(15.56% vs. prior year)

Significant Base Budget Changes in FY 2023

This department is gaining one (1) FTE over the FY 2022 budget. The position of Assistant Finance Director was unfunded in FY 2020 and never re-instated until this proposed budget. This position will serve as deputy to the CFO and will be groomed as successor to the CFO. It will take over more of the day-to-day accounting functions and allow the CFO to focus on long-range planning. This position is only budgeted for 9 months in this budget year.

There are increases each year in software licenses and maintenance costs 5% annually. The professional services costs are higher due to the semi-annual requirement to update the benefit actuarial report. There are some additional travel and training expenses for the added position.

In the Utility Customer Service division, the Contractual Services category is increased for the solid waste contract. This contract is increasing by 5% plus growth in homes. This is offset by revenue income.

Expenditures by Function

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
General Government					
Finance					
Non-Program					
Personnel Costs	\$369,256	\$380,957	\$373,047	\$474,371	24.5%
Supplies & Materials	\$3,314	\$2,450	\$2,273	\$2,400	-2%
Maintenance & Repairs	\$34,603	\$57,795	\$57,822	\$58,250	0.8%
Occupancy	\$2,902	\$3,412	\$3,555	\$3,655	7.1%
Contractual Services	\$54,540	\$56,300	\$46,820	\$57,832	2.7%
Other Charges	-\$3,122	-\$4,255	-\$5,510	-\$1,115	-73.8%
Total Non-Program:	\$461,494	\$496,659	\$478,007	\$595,392	19.9%
Utility Customer Service					
Personnel Costs	\$234,732	\$253,215	\$253,251	\$275,775	8.9%
Supplies & Materials	\$20,204	\$20,500	\$22,980	\$22,412	9.3%
Maintenance & Repairs	\$39,411	\$53,775	\$57,066	\$58,470	8.7%
Occupancy	\$11,074	\$10,800	\$12,120	\$10,520	-2.6%
Contractual Services	\$626,116	\$704,585	\$717,615	\$813,680	15.5%
Other Charges	\$5,708	\$4,250	\$7,250	\$7,800	83.5%
Total Ucs	\$937,245	\$1,047,125	\$1,070,282	\$1,188,657	13.5%
Total Finance:	\$1,398,739	\$1,543,784	\$1,548,289	\$1,784,049	15.6%
Total General Government:	\$1,398,739	\$1,543,784	\$1,548,289	\$1,784,049	15.6%
Total Expenditures:	\$1,398,739	\$1,543,784	\$1,548,289	\$1,784,049	15.6%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Budgeted	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel Costs	\$603,987	\$634,172	\$0	\$626,298	\$750,145	18.3%
Supplies & Materials	\$23,518	\$22,950	\$0	\$25,253	\$24,812	8.1%
Maintenance & Repairs	\$74,014	\$111,570	\$0	\$114,888	\$116,720	4.6%
Occupancy	\$13,976	\$14,212	\$0	\$15,675	\$14,175	-0.3%
Contractual Services	\$680,656	\$760,885	\$0	\$764,435	\$871,512	14.5%
Other Charges	\$2,586	-\$5	\$0	\$1,740	\$6,685	-133,800%
Total Expense Objects:	\$1,398,739	\$1,543,784	\$0	\$1,548,289	\$1,784,049	15.6%

Goal #1

FISCAL RESPONSIBILITY - increase the number of payments through our utility portal in an effort to reduce the cost of producing and mailing a paper bill.

Measures: # of active portal accounts

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
26,212	30,000	35,000	45,000

Goal #2

FISCAL RESPONSIBILITY - leak reports produced and reviewed weekly to notify customers of higher consumption through continual usage.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
100%	100%	100%	100%

Goal #3

FISCAL RESPONSIBILITY - Maintain General Obligation Bond Rating.

Measures: Bond rating

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
AA	AA	AA	AA

Goal #4

ORGANIZATIONAL EXCELLENCE - Awarded the GFOA Distinguished Budget Presentation certificate.

Measures: received the award

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
YES	YES	YES	YES

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.

Expenditures Summary

\$285,164 **\$29,882**
 (11.71% vs. prior year)

Significant Base Budget Changes for FY 2023

The only major change was the additional professional services for diversity, equity, and inclusion training for all City staff.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$201,909	\$214,112	\$214,427	\$228,849	6.9%
Supplies & Materials	\$2,396	\$2,150	\$2,150	\$3,550	65.1%
Maintenance & Repairs	\$9,535	\$10,020	\$10,012	\$10,575	5.5%
Occupancy	\$1,946	\$2,200	\$2,200	\$2,200	0%
Contractual Services	\$0	\$2,000	\$0	\$12,500	525%
Other Charges	\$11,557	\$24,800	\$22,300	\$27,490	10.8%
Total Expense Objects:	\$227,344	\$255,282	\$251,089	\$285,164	11.7%

Goal #1

ORGANIZATIONAL EXCELLENCE - ensure Bastrop meets the highest safety standards for City employees: Less than 25 Worker Compensation claims with less than 10 lost time claims over the last 3 years.

Measures: # of lost time claims

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
6	<5	2	<5

Goal #2

ORGANIZATIONAL EXCELLENCE - recognize 100% of all employees who reach the employment milestones in 5 year increments.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
100%	100%	100%	100%

Information Technology

WHY?

To facilitate information technology Services for efficient and effective communication.

Expenditures Summary

\$588,628
\$82,482
(16.30% vs. prior year)

Significant Base Budget Changes for FY 2023

This department is gaining one (1) FTE. The new position is a GIS Specialist and will assist the City with updating and maintaining the City's asset information. This is a much needed position with the level of growth we are experiencing.

The supplies category includes the annual cost for the computer replacement program. This cost has gone down from FY 2022 now that we are caught up with our replacement schedule. The cost of some of our software maintenance contracts have seen an annual increase.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Proposed Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$203,419	\$209,242	\$200,203	\$280,323	34%
Supplies & Materials	\$94,234	\$82,170	\$82,170	\$65,790	-19.9%
Maintenance & Repairs	\$130,604	\$148,710	\$148,710	\$171,978	15.6%
Occupancy	\$12,104	\$10,300	\$10,300	\$10,300	0%
Contractual Services	\$36,724	\$47,724	\$47,724	\$51,537	8%
Other Charges	\$3,832	\$8,000	\$8,000	\$8,700	8.8%
Capital Outlay	\$10,779	\$0	\$0	\$0	0%
Total Expense Objects:	\$491,696	\$506,146	\$497,107	\$588,628	16.3%

Goal #1

ORGANIZATIONAL EXCELLENCE - have a stable virtual desktop infrastructure (VDI) system for the Bastrop Public Library. A total of 31 computers and the goal is to have all computers always available for patrons.

Measures: Days computers are online

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
255 Days	285 Days	280 Days	310 Days

Goal #2

ORGANIZATIONAL EXCELLENCE - decrease the number of IT tickets per year by automatizing our systems and apply best IT practices to improve the user experience to avoid IT issues while increasing the number of systems, City staff, and staff supported through contracts.

of IT Tickets

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
1429	1400	1700	1400

Community Engagement

WHY?

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

Expenditures Summary

\$1,165,514 **\$246,081**
(26.76% vs. prior year)

Significant Base Budget Changes for FY 2023

RECREATION

This personnel budget includes one (1) new position for the Recreation Director. This position is required to increase service delivery around recreation and park programming, including our commitments to the Parks Master Plan and Emile Mutli-cultural project. The Other Charges category increased for park programming, which was previously reported in the Parks division budget.

COMMUNICATION

The personnel costs were increased with a reclassification of the Digital Media Designer to a Communication Technical Specialist.

This budget includes an increase in advertising costs grouped under the Other Charges category.

ADMINISTRATION

The Personnel Cost category decreased with the transfer of the Customer Service Specialist to the City Manager's budget.

The Other Charges category includes community event funding, community support funding, and administrative support reimbursement from other funds for services provided (-\$336,227) along with travel and training, dues, and advertising.

Community Event Funding \$237,000 (FY 2022 \$202,000)

Christmas Lighting	\$177,000
Fireworks (July)	\$30,000
Juneteenth	\$10,000
Homecoming	\$20,000

Community Support Funding

This proposed budget includes \$122,000 for organizational funding and \$32,550 for PHI Medical contract for air transport, a benefit to city residents.

Community Support Requests & Approved Funding

CITY OF BASTROP				
COMMUNITY SUPPORT FUNDING REQUESTS FY2022-2023				
Organization	FY20-21 APPROVED FUNDING	FY21-22 APPROVED FUNDING	FY22-23 REQUESTED FUNDING	FY22-23 APPROVED FUNDING
Austin Habitat for Humanity, Inc.	\$ 12,000	\$ 12,000	\$ 15,000	\$ 10,000
Bastrop County Child Welfare Board	\$ 2,000	\$ 2,000	\$ 2,000	-
Bastrop County Emergency Food Pantry (incl NIBBLES prog.)	\$ 33,658	\$ 33,685	\$ 33,658	\$ 33,000
Bastrop County First Responders	\$ 15,841	\$ 17,277	\$ 17,500	\$ 17,500
Bastrop County Long Term Recovery Team	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Bastrop County Women's Shelter, Inc. - Family Crisis Center	\$ 10,000	\$ 9,500	\$ 12,000	\$ 10,000
Bastrop Prayer and Healing Room	\$ -	\$ -	\$ 13,750	-
Bastrop Pregnancy Resource Center	\$ 8,000	\$ 7,500	\$ 15,650	\$ 7,500
Children's Advocacy Center of Bastrop County	\$ 7,000	\$ 8,000	\$ 15,000	\$ 9,000
Combined Community Action, Inc.	\$ 7,000	\$ 8,000	\$ 10,000	\$ 8,000
Court Appointed Special Advocate of Bastrop County (CASA)	\$ 7,000	\$ 8,000	\$ 8,000	\$ 9,000
Feed The Need	\$ 7,000	\$ 8,000	-	-
In the Streets-Hands Up High Ministry	\$ -	\$ 8,000	\$ 15,000	\$ 8,000
TOTAL	\$ 119,499	\$ 131,962	\$ 167,558	\$ 122,000

Expenditures by Division

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Community Services					
Community Engagement					
Recreation					
Personnel Costs	\$0	\$110,000	\$106,688	\$237,334	115.8%
Supplies & Materials	\$0	\$23,300	\$18,050	\$22,100	-5.2%
Occupancy	\$0	\$1,700	\$1,500	\$2,500	47.1%
Contractual Services	\$0	\$105,500	\$95,500	\$93,000	-11.8%
Other Charges	\$0	\$8,500	\$8,000	\$19,000	123.5%
Total Recreation:	\$0	\$249,000	\$229,738	\$373,934	50.2%
Communication					
Personnel Costs	\$170,925	\$270,091	\$270,896	\$305,412	13.1%
Supplies & Materials	\$6,979	\$11,100	\$9,300	\$10,000	-9.9%
Maintenance & Repairs	\$4,893	\$9,500	\$9,500	\$9,000	-5.3%
Occupancy	\$4,976	\$6,350	\$6,350	\$5,500	-13.4%
Contractual Services	\$1,847	\$18,000	\$18,000	\$20,000	11.1%
Other Charges	\$5,736	\$10,350	\$8,850	\$21,188	104.7%
Total Communication:	\$195,355	\$325,391	\$322,896	\$371,100	14%
Administration					
Personnel Costs	\$63,728	\$302,074	\$301,971	\$224,657	-25.6%
Supplies & Materials	\$7,317	\$9,600	\$9,300	\$10,100	5.2%
Occupancy	\$1,203	\$900	\$900	\$900	0%
Contractual Services	\$113,771	\$12,500	\$10,700	\$13,000	4%
Other Charges	\$14,669	\$19,968	-\$17,481	\$171,823	760.5%
Total Administration:	\$200,689	\$345,042	\$305,390	\$420,480	21.9%
Total Community Engagement:	\$396,044	\$919,433	\$858,024	\$1,165,514	26.8%
Total Community Services:	\$396,044	\$919,433	\$858,024	\$1,165,514	26.8%
Total Expenditures:	\$396,044	\$919,433	\$858,024	\$1,165,514	26.8%

Goal #1

COMMUNICATION - enhances quality engagement by increasing community newsletter subscribers to promote effective and efficient communication.

Measure: # of subscribers

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
239	200	250	500

Goal #2

ECONOMIC VITALITY - increase Downtown visitors by education, encouraging, and assisting stakeholders, partners, and businesses with developing data-driven initiatives to enhance tourism and economic vitality for the Main Street Program District.

Measure: # of visits

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
not available	not available	303.7 K	5% Increase

Police Department

WHY?

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

Expenditures Summary

\$4,024,885 **\$336,357**
(9.12% vs. prior year)

Significant Base Budget Changes for FY 2023

This department is made up of 5 divisions to better track the personnel and expenses for different initiatives.

The personnel costs in all divisions have increased by overall compensation adjustments implemented in FY 2022 and explained in the personnel changes overview.

ADMINISTRATION

The Administration Division is gaining one (1) FTE. This position of Evidence Technician is an enhancement to the division and is explained in detail in the enhancement section of this document. The other increases are in the uniforms, travel and training, and vehicle maintenance line items. This budget includes an increase in the transfer to the Vehicle/Equipment Replacement Fund to cover the new leased vehicles. In FY 2023 we are adding 7 additional vehicle leases. This is a 50% increase in expense.

CODE ENFORCEMENT/ANIMAL CONTROL

No significant changes.

CID

No significant changes.

PATROL

The most significant increase was in the uniform line item. There is a \$15,000 salary savings amount built into this division.

CRIME PREVENTION

No significant changes.

Expenditures by Function

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Public Safety					
Police					
Administration					
Personnel Costs	\$554,548	\$590,349	\$558,089	\$710,394	20.3%
Supplies & Materials	\$31,886	\$35,931	\$33,850	\$35,622	-0.9%
Maintenance & Repairs	\$30,072	\$46,106	\$52,100	\$56,287	22.1%
Occupancy	\$45,686	\$46,622	\$46,622	\$46,622	0%
Contractual Services	\$381,454	\$417,179	\$419,601	\$482,930	15.8%
Other Charges	\$18,218	\$32,260	\$22,000	\$30,868	-4.3%
Total Administration:	\$1,061,863	\$1,168,447	\$1,132,262	\$1,362,723	16.6%
Code Enforcement					
Personnel Costs	\$56,929	\$64,983	\$65,062	\$70,676	8.8%
Supplies & Materials	\$1,428	\$3,975	\$3,975	\$3,975	0%
Maintenance & Repairs	\$1,979	\$4,502	\$4,502	\$4,253	-5.5%
Contractual Services	\$550	\$10,615	\$10,615	\$10,615	0%
Other Charges	\$15,116	\$17,135	\$12,310	\$15,735	-8.2%
Total Code Enforcement:	\$76,003	\$101,210	\$96,464	\$105,254	4%
Police-CID					
Personnel Costs	\$293,847	\$602,004	\$567,031	\$642,928	6.8%
Supplies & Materials	\$13,210	\$20,787	\$19,787	\$17,500	-15.8%
Maintenance & Repairs	\$830	\$8,622	\$6,622	\$11,790	36.7%
Contractual Services	\$4,037	\$3,500	\$4,000	\$7,800	122.9%
Other Charges	\$10,817	\$12,120	\$12,120	\$15,360	26.7%
Total Police-CID:	\$322,741	\$647,033	\$609,560	\$695,378	7.5%
Police-Patrol					
Personnel Costs	\$1,410,690	\$1,461,562	\$1,400,961	\$1,521,921	4.1%
Supplies & Materials	\$73,397	\$114,372	\$113,472	\$106,704	-6.7%
Maintenance & Repairs	\$45,270	\$37,240	\$53,960	\$41,250	10.8%
Contractual Services	\$25,063	\$15,000	\$15,000	\$28,525	90.2%
Other Charges	\$20,994	\$21,761	\$30,511	\$27,511	26.4%
Total Police-Patrol:	\$1,575,414	\$1,649,935	\$1,613,904	\$1,725,910	4.6%
Police-Crime Prevention					
Personnel Costs	\$98,990	\$110,392	\$110,372	\$122,476	10.9%
Supplies & Materials	\$2,938	\$5,195	\$5,195	\$3,000	-42.3%
Maintenance & Repairs	\$1,603	\$1,108	\$1,108	\$2,500	125.6%
Contractual Services	\$876	\$1,338	\$1,338	\$3,425	156%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Other Charges	\$2,183	\$3,870	\$3,870	\$4,218	9%
Total Police-Crime Prevention:	\$106,589	\$121,903	\$121,883	\$135,619	11.3%
Total Police:	\$3,142,609	\$3,688,528	\$3,574,072	\$4,024,885	9.1%
Total Public Safety:	\$3,142,609	\$3,688,528	\$3,574,072	\$4,024,885	9.1%
Total Expenditures:	\$3,142,609	\$3,688,528	\$3,574,072	\$4,024,885	9.1%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$2,415,003	\$2,829,290	\$2,701,514	\$3,068,395	8.5%
Supplies & Materials	\$122,858	\$180,260	\$176,279	\$166,801	-7.5%
Maintenance & Repairs	\$79,754	\$97,578	\$118,292	\$116,080	19%
Occupancy	\$45,686	\$46,622	\$46,622	\$46,622	0%
Contractual Services	\$411,979	\$447,632	\$450,554	\$533,295	19.1%
Other Charges	\$67,329	\$87,146	\$80,811	\$93,692	7.5%
Total Expense Objects:	\$3,142,609	\$3,688,528	\$3,574,072	\$4,024,885	9.1%

Goal #1

COMMUNITY SAFETY - to meet or exceed 2021 and 2022's Part I and Part II Crime Clearance Rates.

Clearance rate in percentages

Part	Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
P1	20.5%	20.6%	24.8%	26.0%
P2	51.1%	51.2%	54.0%	56.0%

Goal #2

COMMUNITY SAFETY - to create a Code Compliance Plan to address code violation nuisances such as junked vehicles and rubbish.

Identified Code Compliance Violations

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
118	360	425	450

Goal #3

COMMUNITY SAFETY - to enhance the City's ability to deter, prepare, respond, and recover from an active attack at a special event through discussion and operational-based training and exercises.

Special Events Attack Training

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
0	1	2	2

Fire Department

WHY?

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

Expenditures Summary

\$1,362,012 **\$153,004**
(12.66% vs. prior year)

Significant Base Budget Changes for FY 2023

The personnel costs in all divisions have increased by overall compensation adjustments implemented in FY 2022 and explained in the personnel changes overview.

This department consists of four (4) divisions as follows:

ADMINISTRATION

The Personnel Costs category is decreased with the elimination of the Assistant Fire Chief position. These funds were transferred to the Operational Division in FY 2022 to increase the number of Firefighters by one.

The transfer to the Vehicle/Equipment Replacement Fund is increasing by 24% with the purchase of a new brush truck in FY 2022. There are also additional funds in subscriptions to cover new software for tracking inventory, including daily and weekly gear checks. This will automate this process.

OPERATIONAL

This division has seen some increases in personnel costs due to restructuring staffing to create additional layers of supervision. The positions of Captain and Lieutenants have been created to establish supervision for each shift.

VOLUNTEER

No significant changes.

EMERGENCY MANAGEMENT

No significant changes.

Expenditures by Function

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Budgeted	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures						
Public Safety						
Fire						
Administration						
Personnel Costs	\$259,045	\$269,863	\$0	\$167,465	\$152,786	-43.4%
Supplies & Materials	\$18,934	\$32,990	\$0	\$25,690	\$28,800	-12.7%
Maintenance & Repairs	\$19,006	\$10,814	\$0	\$10,814	\$11,114	2.8%
Occupancy	\$51,376	\$53,010	\$0	\$53,010	\$49,010	-7.5%
Contractual Services	\$73,928	\$74,443	\$0	\$71,143	\$91,111	22.4%
Other Charges	\$14,724	\$20,235	\$0	\$20,235	\$25,035	23.7%
Total Administration:	\$437,013	\$461,355	\$0	\$348,357	\$357,856	-22.4%
Operational						
Personnel Costs	\$412,422	\$531,773	\$0	\$602,191	\$763,618	43.6%
Supplies & Materials	\$40,094	\$47,835	\$0	\$47,835	\$54,090	13.1%
Maintenance & Repairs	\$59,585	\$60,861	\$0	\$60,861	\$64,811	6.5%
Contractual Services	\$824	\$15,710	\$0	\$15,710	\$14,910	-5.1%
Other Charges	\$5,888	\$6,250	\$0	\$6,250	\$11,770	88.3%
Capital Outlay	\$0	\$0		\$3,010	\$0	0%
Total Operational:	\$518,814	\$662,429	\$0	\$735,857	\$909,199	37.3%
Volunteer						
Personnel Costs	\$27,498	\$27,511	\$0	\$27,511	\$31,851	15.8%
Supplies & Materials	\$8,012	\$15,570	\$0	\$15,570	\$14,400	-7.5%
Contractual Services	\$3,525	\$3,600	\$0	\$3,600	\$3,600	0%
Other Charges	\$4,023	\$6,250		\$6,250	\$6,250	0%
Total Volunteer:	\$43,058	\$52,931	\$0	\$52,931	\$56,101	6%
Emergency Management						
Supplies & Materials	\$0	\$13,750	\$0	\$1,500	\$16,250	18.2%
Occupancy	\$0	\$7,540	\$0	\$14,140	\$14,140	87.5%
Contractual Services	\$0	\$7,253	\$0	\$10,457	\$7,465	2.9%
Other Charges		\$3,750		\$0	\$1,000	-73.3%
Total Emergency Management:	\$0	\$32,293	\$0	\$26,097	\$38,855	20.3%
Total Fire:	\$998,885	\$1,209,008	\$0	\$1,163,242	\$1,362,012	12.7%
Total Public Safety:	\$998,885	\$1,209,008	\$0	\$1,163,242	\$1,362,012	12.7%
Total Expenditures:	\$998,885	\$1,209,008	\$0	\$1,163,242	\$1,362,012	12.7%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$698,965	\$829,147	\$797,167	\$948,256	14.4%
Supplies & Materials	\$67,041	\$110,145	\$90,595	\$113,540	3.1%
Maintenance & Repairs	\$78,591	\$71,675	\$71,675	\$75,925	5.9%
Occupancy	\$51,376	\$60,550	\$67,150	\$63,150	4.3%
Contractual Services	\$78,278	\$101,006	\$100,910	\$117,086	15.9%
Other Charges	\$24,635	\$36,485	\$32,735	\$44,055	20.7%
Capital Outlay	\$0	\$0	\$3,010	\$0	0%
Total Expense Objects:	\$998,885	\$1,209,008	\$1,163,242	\$1,362,012	12.7%

Goal #1

COMMUNITY SAFETY - ensure the average response for daytime calls for service (CFS) is within 8 minutes.

Measures: % of time within 8 minutes

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
95%	98%	97%	100%

Goal #2

COMMUNITY SAFETY - ensure the average response for nighttime calls for service (CFS) is within 10 minutes.

Measures: % of time within 10 minutes

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
96%	98%	97%	100%

Goal #3

COMMUNITY SAFETY - ensure firefighters receive a minimum of 56 hours of training within the budgeted year.

Measures: % of time min. 56 hours of training

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
95%	100%	98%	100%

Municipal Court

WHY?

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

Expenditures Summary

396,162 **\$34,345**
(9.49% vs. prior year)

Significant Base Budget Changes for FY 2023

Personnel costs are up as explained in the personnel changes overview. Supplies and maintenance are just increased slightly to respond to higher overall costs.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$187,714	\$218,617	\$218,826	\$251,240	14.9%
Supplies & Materials	\$5,310	\$9,900	\$10,600	\$11,400	15.2%
Maintenance & Repairs	\$8,793	\$9,000	\$9,601	\$10,413	15.7%
Occupancy	\$3,910	\$4,400	\$4,220	\$4,320	-1.8%
Contractual Services	\$96,936	\$112,150	\$103,204	\$113,054	0.8%
Other Charges	\$3,236	\$7,750	\$4,585	\$5,735	-26%
Total Expense Objects:	\$305,899	\$361,817	\$351,036	\$396,162	9.5%

Goal #1

FISCAL RESPONSIBILITY - works in cooperation with the Bastrop Police Department to hold multiple warrant roundups each year to reduce the amount of outstanding warrants.

Measure: # of Outstanding Warrants

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
1899	1800	1900	1800

Goal #2

ORGANIZATIONAL EXCELLENCE - monitor open docket report and reduce open cases.

Measure: # of Open Cases

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
445	400 (10%)	390	360 (10%)

Planning

WHY?

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

Expenditures Summary

\$1,411,752 **\$228,088**
(19.27% vs. prior year)

Significant Base Budget Changes for FY 2023

PLANNING

In personnel costs, the Assistant Planning Director was re-instated and included in this proposed budget. This position is essential with the amount of growth the City is experiencing. There are increases in other costs associated with adding this position such as office equipment and training.

BUILDING INSPECTION

The only significant increase is professional services for third party inspections and this is offset by fees collected through revenue.

Expenditures by Function

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Development Services					
Building Inspection					
Personnel Costs	\$181,781	\$243,127	\$236,859	\$263,225	8.3%
Supplies & Materials	\$5,209	\$9,700	\$6,300	\$6,450	-33.5%
Maintenance & Repairs	\$217	\$1,430	\$300	\$1,100	-23.1%
Occupancy	\$0	\$3,160	\$1,100	\$2,200	-30.4%
Contractual Services	\$428,227	\$364,382	\$631,482	\$406,707	11.6%
Other Charges	\$2,098	\$10,200	\$6,000	\$10,800	5.9%
Total Building Inspection:	\$617,533	\$631,999	\$882,041	\$690,482	9.3%
Planning					
Personnel Costs	\$349,281	\$436,564	\$448,714	\$602,210	37.9%
Supplies & Materials	\$9,226	\$8,770	\$8,790	\$9,800	11.7%
Maintenance & Repairs	\$14,025	\$14,750	\$10,000	\$15,500	5.1%
Occupancy	\$8,471	\$5,480	\$6,721	\$6,260	14.2%
Contractual Services	\$14,589	\$44,101	\$104,433	\$46,000	4.3%
Other Charges	\$34,815	\$42,000	\$30,650	\$41,500	-1.2%
Capital Outlay	\$5,151	\$0	\$0	\$0	0%
Total Planning:	\$435,559	\$551,665	\$609,308	\$721,270	30.7%
Total Development Services:	\$1,053,091	\$1,183,664	\$1,491,349	\$1,411,752	19.3%
Total Expenditures:	\$1,053,091	\$1,183,664	\$1,491,349	\$1,411,752	19.3%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Proposed Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$531,062	\$679,691	\$685,573	\$865,435	27.3%
Supplies & Materials	\$14,435	\$18,470	\$15,090	\$16,250	-12%
Maintenance & Repairs	\$14,243	\$16,180	\$10,300	\$16,600	2.6%
Occupancy	\$8,471	\$8,640	\$7,821	\$8,460	-2.1%
Contractual Services	\$442,816	\$408,483	\$735,915	\$452,707	10.8%
Other Charges	\$36,913	\$52,200	\$36,650	\$52,300	0.2%
Capital Outlay	\$5,151	\$0	\$0	\$0	0%
Total Expense Objects:	\$1,053,091	\$1,183,664	\$1,491,349	\$1,411,752	19.3%

Goal #1

MANAGE GROWTH - process required development applications on time under HB 3167.

Measures: % processed in required time frame

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
N/A	100%	100%	100%

Goal #2

MANAGE GROWTH - issue New Residential Permits within 25 business days.

Measures: # of permits issued in 25 days

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
N/A	N/A	N/A	85%

Engineering and Project Management

WHY?

To assist in analyzing, designing, constructing, and maintaining the City's assets to maintain the community's expected level of service, therefore, allowing the community to grow uniquely, healthy, sustainably, and resiliently.

Expenditures Summary

\$312,911 **-\$43,511**
(-12.21% vs. prior year)

Significant Base Budget Changes for FY 2023

This budget has decreased with the reclassification of the Construction Manager to a Project Manager. There is an additional Project Manager position that will be added but paid for out of CIP funds.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$71,175	\$208,172	\$103,037	\$170,211	-18.2%
Supplies & Materials	\$256	\$6,400	\$3,650	\$3,250	-49.2%
Maintenance & Repairs	\$96	\$150	\$0	\$500	233.3%
Occupancy	\$0	\$1,800	\$0	\$1,800	0%
Contractual Services	\$55,024	\$135,900	\$120,000	\$132,150	-2.8%
Other Charges	\$71	\$4,000	\$5,000	\$5,000	25%
Total Expense Objects:	\$126,622	\$356,422	\$231,687	\$312,911	-12.2%

Goal #1

MANAGE GROWTH - Review of public infrastructure of development submittals making sure submittals are reviewed on time and based on the City's standards which build trust and allow continued growth in the City and ETJ.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
100%	100%	100%	100%

Goal #2

ECONOMIC VITALITY - develop the City's CIP and implement projects which will foster sustainable growth in the City.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
72%	90%	70%	90%

Goal #3

FISCAL RESPONSIBILITY - ensuring projects are on time and within budget.

Measures

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
50%	90%	67%	90%

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.

Expenditures Summary

\$3,521,858 **\$737,766**
(26.50% vs. prior year)

Significant Base Budget Changes for FY 2023

The personnel costs in all divisions have increased by overall compensation adjustments implemented in FY 2022 and explained in the personnel changes overview.

This department is made up of four (4) divisions as follows:

ADMINISTRATION

Contractual services reflect a 24% increase in the right-of-way mowing contract. There is also an increase in the vehicle replacement fee for additional vehicles and equipment purchased in FY 2022. The street lighting expenses, previously in the BP&L budget, have been transferred back to the General Fund and coded under Other Charges in this division.

STREETS/DRAINAGE

There are several personnel cost increases. The addition of one (1) additional FTE, creating the position of Foreman, allows the division to create two separate crews, one for drainage and one for streets. The other enhancement is a reclassification of a Senior Operator into a Crew Leader. This will create equity in supervision for both crews.

PARKS

The increases to this budget are in the Personnel Cost category. These are explained in the personnel changes section of this document.

BUILDING MAINTENANCE

There are three new positions adding three (3) additional FTE's. There are two (2) Special Event Workers and one (1) Building Maintenance Worker. The Special Event Workers are being funded by a transfer from the Hotel Occupancy Tax Fund. The Building Maintenance Worker is to create a crew that will focus on the upkeep of the city's assets (facilities and grounds).

Expenditures by Division

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
General Government					
Public Works					
Administration					
Personnel Costs	\$306,286	\$208,875	\$207,254	\$228,258	9.3%
Supplies & Materials	\$7,461	\$26,895	\$20,685	\$25,030	-6.9%
Maintenance & Repairs	\$14	\$150	\$145	\$150	0%
Occupancy	\$12,545	\$9,600	\$7,300	\$9,600	0%
Contractual Services	\$318,162	\$299,187	\$307,920	\$426,220	42.5%
Other Charges	\$7,681	\$12,400	\$9,790	\$45,400	266.1%
Total Administration:	\$652,150	\$557,107	\$553,094	\$734,658	31.9%
Street & Drainage					
Personnel Costs	\$676,766	\$742,065	\$686,290	\$929,176	25.2%
Supplies & Materials	\$81,757	\$118,500	\$82,350	\$89,550	-24.4%
Maintenance & Repairs	\$69,319	\$113,600	\$82,075	\$85,000	-25.2%
Contractual Services	\$8,241	\$10,000	\$9,400	\$10,000	0%
Other Charges	\$4,113	\$3,500	\$0	\$4,500	28.6%
Capital Outlay	\$5,928	\$0	\$0	\$0	0%
Total Streets & Drainage	\$846,124	\$987,665	\$860,115	\$1,118,226	13.2%
Building Maintenance					
Personnel Costs	\$196,272	\$379,902	\$409,584	\$656,494	72.8%
Supplies & Materials	\$19,737	\$27,500	\$25,075	\$26,600	-3.3%
Maintenance & Repairs	\$58,822	\$56,450	\$62,600	\$61,900	9.7%
Occupancy	\$919	\$600	\$670	\$600	0%
Contractual Services	\$4,371	\$6,219	\$5,119	\$4,800	-22.8%
Other Charges	\$0	\$800	\$100	\$800	0%
Capital Outlay	\$6,759	\$0	\$0	\$0	0%
Total Building Maintenance:	\$286,881	\$471,471	\$503,148	\$751,194	59.3%
Total Public Works:	\$1,785,154	\$2,016,243	\$1,916,357	\$2,604,077	29.2%
Total General Government:	\$1,785,154	\$2,016,243	\$1,916,357	\$2,604,077	29.2%
Community Services					
Parks					
Personnel Costs	\$448,012	\$537,139	\$485,868	\$651,660	21.3%
Supplies & Materials	\$28,051	\$36,300	\$36,630	\$41,050	13.1%
Maintenance & Repairs	\$53,208	\$83,350	\$63,360	\$128,350	54%
Occupancy	\$89,660	\$74,620	\$75,210	\$79,620	6.7%
Contractual Services	\$11,203	\$32,090	\$22,190	\$13,000	-59.5%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Other Charges	\$3,783	\$4,350	\$2,800	\$4,100	-5.7%
Total Parks:	\$633,916	\$767,849	\$686,058	\$917,780	19.5%
Total Community Services:	\$633,916	\$767,849	\$686,058	\$917,780	19.5%
Total Expenditures:	\$2,419,071	\$2,784,092	\$2,602,415	\$3,521,858	26.5%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$1,627,336	\$1,867,981	\$1,788,996	\$2,465,588	32%
Supplies & Materials	\$137,005	\$209,195	\$164,740	\$182,230	-12.9%
Maintenance & Repairs	\$181,363	\$253,550	\$208,180	\$275,400	8.6%
Occupancy	\$103,124	\$84,820	\$83,180	\$89,820	5.9%
Contractual Services	\$341,977	\$347,496	\$344,629	\$454,020	30.7%
Other Charges	\$15,577	\$21,050	\$12,690	\$54,800	160.3%
Capital Outlay	\$12,687	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,419,071	\$2,784,092	\$2,602,415	\$3,521,858	26.5%

Goal #1

Fiscal Responsibility - provide quality road infrastructure and maintenance.

Measures: Linear miles above 70>PCI

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
60.5 L.M Evaluated	70>PCI	1 L.M	30 L.M.

Goal #2

ORGANIZATIONAL EXCELLENCE - provide responsive service to customer request and inquires within prescribed parameters. Response times: severe potholes 24-hrs or next day, stop sign down 2-hrs, etc.

Measures: % of time within the established response time

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
291	100%	70%	100%

Goal #3

ORGANIZATIONAL EXCELLENCE - Increase utilization of city parks.

Measures: # of Park Rentals

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
132	280	146	180

Goal #4

COMMUNITY SAFETY - Complete scheduled inspections of park equipment.

Measures: # of Inspections

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
152	108	163	204

Library

WHY?

To provide services that enhance the lives of our citizens.

Expenditures Summary

\$814,525 **\$137,025**
(20.23% vs. prior year)

Significant Base Budget Changes for FY 2023

The proposed budget includes the addition of the Media Specialist position. This position will enhance library programming.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$522,016	\$549,285	\$492,569	\$677,118	23.3%
Supplies & Materials	\$73,863	\$68,050	\$68,050	\$71,585	5.2%
Maintenance & Repairs	\$5,805	\$5,280	\$4,500	\$5,545	5%
Occupancy	\$26,079	\$32,420	\$32,900	\$34,740	7.2%
Contractual Services	\$4,541	\$9,000	\$7,300	\$8,750	-2.8%
Other Charges	\$12,232	\$13,465	\$15,225	\$16,787	24.7%
Total Expense Objects:	\$644,536	\$677,500	\$620,544	\$814,525	20.2%

Goal #1

ORGANIZATIONAL EXCELLENCE - engage the community and increase the number of visitors to the Library.

Measures: # of visitors

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
51,643	60,000	61,500	65,000

Goal #2

ORGANIZATIONAL EXCELLENCE - expand community engagement through increased partnership programs and outreach activities.

Measures: # of partnerships

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
Partners - 11 Outreach Activities- 17	Partners - 12 Outreach Activities-12	Partners - 12 Outreach Activities-15	Partners - 15 Outreach Activities-20

Goal #3

ORGANIZATIONAL EXCELLENCE - improve the collection by increasing the percentage of materials published in the last five years.

Measures: % published in last five years

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
20%	21%	21%	22%

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

Expenditures Summary

\$8,592,325 **\$1,149,577**
(15.45% vs. prior year)



Expenditures by Function

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

The major change between divisions was a transfer of the Superintendent that had been split, and is now 100% in the Administrative division.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Water/Wastewater					
Administration					
Personnel Costs	\$179,457	\$298,707	\$298,707	\$645,486	116.1%
Supplies & Materials	\$19,450	\$29,700	\$23,450	\$29,900	0.7%
Maintenance & Repairs	\$19,403	\$7,780	\$5,650	\$7,780	0%
Occupancy	\$14,388	\$14,500	\$11,850	\$14,500	0%
Contractual Services	\$984,327	\$1,054,187	\$1,022,707	\$1,114,031	5.7%
Other Charges	\$27,383	\$30,470	\$22,900	\$27,470	-9.8%
Contingency	\$0	\$10,000	\$0	\$10,000	0%
Transfers Out	\$37,189,603	\$3,314,280	\$3,314,280	\$3,678,400	11%
Total Administration:	\$38,434,010	\$4,759,624	\$4,699,544	\$5,527,567	16.1%
W/Ww Distribut/Collect					
Personnel Costs	\$360,047	\$475,902	\$411,768	\$554,718	16.6%
Supplies & Materials	\$130,807	\$81,820	\$113,130	\$108,820	33%
Maintenance & Repairs	\$109,483	\$87,500	\$94,200	\$99,500	13.7%
Occupancy	\$2,163	\$0	\$2,400	\$0	0%
Contractual Services	\$79,026	\$76,801	\$71,841	\$123,623	61%
Other Charges	\$976	\$4,500	\$2,500	\$4,500	0%
Capital Outlay	\$203,451	\$0	\$0	\$0	0%
Total W/Ww Distribut/Collect:	\$885,953	\$726,523	\$695,839	\$891,161	22.7%
Water Production/Treat					
Personnel Costs	\$292,526	\$326,391	\$362,060	\$394,673	20.9%
Supplies & Materials	\$74,788	\$87,350	\$86,800	\$87,350	0%
Maintenance & Repairs	\$207,155	\$280,800	\$264,000	\$280,800	0%
Occupancy	\$170,759	\$145,800	\$140,000	\$145,800	0%
Contractual Services	\$153,335	\$191,484	\$176,484	\$191,484	0%
Other Charges	\$3,919	\$5,690	\$2,200	\$5,690	0%
Total Water Production/Treat:	\$902,482	\$1,037,515	\$1,031,544	\$1,105,797	6.6%
WW Treatment Plant					
Personnel Costs	\$276,629	\$315,873	\$318,673	\$464,586	47.1%
Supplies & Materials	\$29,486	\$40,000	\$48,800	\$40,000	0%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Maintenance & Repairs	\$203,864	\$285,300	\$360,100	\$285,300	0%
Occupancy	\$165,372	\$180,000	\$171,500	\$180,000	0%
Contractual Services	\$82,257	\$92,234	\$84,084	\$92,234	0%
Other Charges	\$2,656	\$5,680	\$1,400	\$5,680	0%
Total WW Treatment Plant:	\$760,263	\$919,087	\$984,557	\$1,067,800	16.2%
Total Water/Wastewater:	\$40,982,709	\$7,442,749	\$7,411,484	\$8,592,325	15.4%
Total Expenditures:	\$40,982,709	\$7,442,749	\$7,411,484	\$8,592,325	15.4%

Expenditures by Expense Type

Significant changes were made to the following expense categories:

- Personnel costs include the addition of four (4) FTE's. The positions are Chief Plant Operator and three (3) Operators. This will allow for the creation of two separate crews for water and wastewater and keep up with the demands of running two wastewater plants, once WWTP#3 is online.
- Contractual Services includes an Administrative Support expense that is paid to the General Fund for support services provided. This line item increased by 6.5% over FY 2022.
- Transfer out is to the W/WW Debt Service Fund, Capital Improvement Fund, and the Vehicle/Equipment Replacement Fund. The breakout is shown in the table below

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$1,108,659	\$1,416,873	\$1,391,208	\$2,059,463	45.4%
Supplies & Materials	\$254,531	\$238,870	\$272,180	\$266,070	11.4%
Maintenance & Repairs	\$539,905	\$661,380	\$723,950	\$673,380	1.8%
Occupancy	\$352,682	\$340,300	\$325,750	\$340,300	0%
Contractual Services	\$1,298,945	\$1,414,706	\$1,355,116	\$1,521,372	7.5%
Other Charges	\$34,935	\$46,340	\$29,000	\$43,340	-6.5%
Contingency	\$0	\$10,000	\$0	\$10,000	0%
Capital Outlay	\$203,451	\$0	\$0	\$0	0%
Transfers Out	\$37,189,603	\$3,314,280	\$3,314,280	\$3,678,400	11%
Total Expense Objects:	\$40,982,709	\$7,442,749	\$7,411,484	\$8,592,325	15.4%

Goal #1

ORGANIZATIONAL EXCELLENCE - Ensure long-term water system capacity and water quality for existing customers while accommodating incremental growth and development.

Measures: Perform annual water loss audit

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
13.22%	<15%	<15%	<15%

Goal #2

ORGANIZATIONAL EXCELLENCE - Expand wastewater collection and treatment capacity in a cost-effective manner.

Measures: Track reliability and response time to work orders within 2 hours of receipt

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
100%	100%	100%	100%

Hotel Occupancy Tax

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

Other Departments

CONVENTION CENTER

The most significant change is an increase in the Administrative Support transfer to the General Fund. The contractual service line includes \$361,972 in administrative support expenses paid to the General Fund for event and building support. This amount has gone up 40% due to the additional activity at the Convention Center.

MAIN STREET PROGRAM

There are several significant changes in this budget. The contractual service line includes \$102,520 in administrative support expenses paid to the General Fund for event and program support. This is an increase of 32% from FY 2022. This is due to the reclassification of the Community Impact Manager to Main Street Manager, focusing that position on 100% main street projects. This budget includes additional funds for advertising and promotion.

CULTURAL ARTS COMMISSION

This budget reflects the items laid out in the Cultural Arts Commission Work Plan presented to City Council in March of 2022.



Organizational Department

CONTRACTUAL SERVICES

This department is where the city appropriates funding to our Community Assets and to Visit Bastrop. Those Community Assets include the Bastrop Opera House, Bastrop County Historical Society & Visitor Center, and the Lost Pines Art Center. It also budgets for administrative costs related to collecting and auditing Hotel Occupancy Tax.

Community Asset Funding

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 20-21 Approved Funding	FY 21-22 Approved Funding	FY 22-23 Requested Funding	FY 22-23 Approved Funding
Bastrop County Historical Society Museum	\$85,968	\$126,905	\$162,986	\$162,986
Bastrop County Historical Society Visitor Center	\$40,529	\$68,338	\$88,411	\$88,411
Bastrop Opera House	\$66,175	\$118,806	\$147,818	\$147,818
Lost Pines Art Center	<u>\$65,000</u>	<u>\$89,516</u>	<u>\$129,660</u>	<u>\$129,660</u>
TOTALS	\$257,672	\$403,565	\$528,875	\$528,875

Visit Bastrop

Funding provided for Visit Bastrop is established through a contractual agreement. The contract states the City will target 50% of the new Hotel Occupancy Tax (HOT) revenue collected, defined as HOT revenue minus the provision of payment satisfying the City's outstanding debt secured by HOT funds. The amount should not be less than 45% of the total HOT revenues. The FY 2022 payment was calculated per the contract at \$1,228,500 based on the projected Hotel Occupancy Tax revenue of \$2,830,000. This funding amount does include \$75,000 for special event funding.

Professional Service

The City contracts with Localgov to provide administrative support with collecting, auditing and discovery related to Hotel Occupancy Tax. This is also where the administrative support paid to the General Fund is recorded. This category includes two one-time expenditure items, the Hotel Pursuit Costs of \$350,000 and the eCab program funding of \$117,900.

CAPITAL OUTLAY

The only project under this category is the Downtown Charging Station.

TRANSFER OUT

This transfer represents the outstanding debt secured by Hotel Occupancy Tax funds to the Debt Service Fund.

Expenditures by Function

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Hotel Tax Fund					
Organizational Funding					
Personnel Costs	\$15,225	\$0	\$0	\$0	0%
Contractual Services	\$1,062,424	\$1,248,906	\$1,531,089	\$2,391,975	91.5%
Other Charges	\$336	\$0	\$0	\$0	0%
Contingency	\$400	\$0	\$0	\$0	0%
Capital Outlay	\$0		\$0	\$25,000	N/A
Transfers Out	\$542,255	\$545,702	\$545,702	\$523,000	-4.2%
Total Organizational Funding:	\$1,620,640	\$1,794,608	\$2,076,791	\$2,939,975	63.8%
Hospitality & Downtown					
Convention Center					
Personnel Costs	\$245,492	\$0	\$0	\$0	0%
Supplies & Materials	\$32,552	\$55,250	\$48,410	\$42,300	-23.4%
Maintenance & Repairs	\$16,366	\$45,450	\$43,150	\$46,450	2.2%
Occupancy	\$47,338	\$60,100	\$48,100	\$47,100	-21.6%
Contractual Services	\$118,930	\$309,748	\$297,948	\$400,472	29.3%
Other Charges	\$17,971	\$38,100	\$19,500	\$26,000	-31.8%
Capital Outlay	\$19,923		\$0	\$0	N/A
Total Convention Center:	\$498,572	\$508,648	\$457,108	\$562,322	10.6%
Main Street					
Personnel Costs	\$135,544	\$0	\$0	\$0	0%
Supplies & Materials	\$9,473	\$40,950	\$32,300	\$20,900	-49%
Occupancy	\$1,776	\$900	\$900	\$900	0%
Contractual Services	\$14,412	\$112,457	\$112,207	\$161,020	43.2%
Other Charges	\$63,071	\$116,260	\$87,100	\$122,510	5.4%
Contingency	\$7,782	\$35,500	\$51,500	\$33,500	-5.6%
Total Main Street:	\$232,058	\$306,067	\$284,007	\$338,830	10.7%
Total Hospitality & Downtown:	\$730,630	\$814,715	\$741,115	\$901,152	10.6%
Cultural Arts Commission					
Supplies & Materials	\$0	\$0	\$0	\$2,000	N/A
Maintenance & Repairs	\$0	\$5,000	\$5,000	\$5,000	0%
Contractual Services	\$4,790	\$31,150	\$29,500	\$47,500	52.5%
Other Charges	\$84	\$22,500	\$500	\$1,000	-95.6%
Contingency	\$0	\$50,000	\$0	\$0	-100%
Total Cultural Arts Commission:	\$4,874	\$108,650	\$35,000	\$55,500	-48.9%

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Rodeo					
Supplies & Materials	\$59	\$0	\$0	\$0	0%
Occupancy	\$3,388	\$2,900	\$2,900	\$3,200	10.3%
Total Rodeo:	\$3,447	\$2,900	\$2,900	\$3,200	10.3%
Total Hotel Tax Fund:	\$2,359,591	\$2,720,873	\$2,855,806	\$3,899,827	43.3%
Total Expenditures:	\$2,359,591	\$2,720,873	\$2,855,806	\$3,899,827	43.3%

Goal #1

ECONOMIC VITALITY - calculate and maintain an accurate vacancy rate for the Main Street Program District and develop strategies to obtain 100% occupancy.

Measure: Vacancy Rate

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
12%	N/A	11%	9%

Goal #2

ECONOMIC VITALITY - Increase Convention Center revenue by 10%

Measures: Revenue

Actual FY2021	Goal FY2022	Projected FY2022	Goal FY2023
\$99,107	\$95,000	\$180,000 (89%)	\$198,000 (10%)



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CAPITAL IMPROVEMENTS

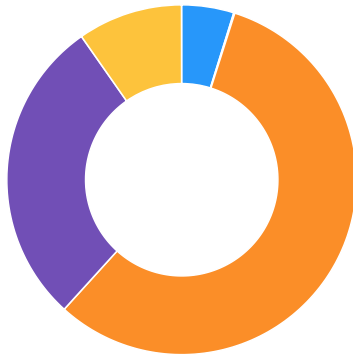
FY 2023 Capital Budget

Total Capital Requested

46,699,091

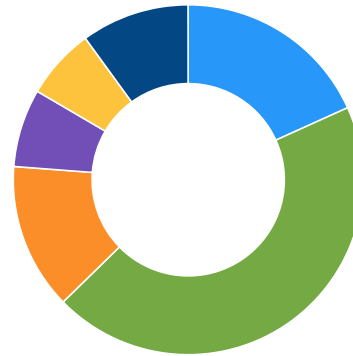
26 Capital Improvement Projects

Total Funding Requested by Department



● Bastrop Power & Light (5%)	\$2,250,000.00
● Cemetery (0%)	\$43,400.00
● Public Works(57%)	\$26,538,161.00
● Wastewater (29%)	\$13,331,030.00
● Water(10%)	\$4,536,500.00
TOTAL	\$46,699,091.00

Total Funding Requested by Source



● 4B (18%)	\$8,498,703.00
● Bond (44%)	\$20,681,030.00
● Bonds (14%)	\$6,300,000.00
● Fund Balance (7%)	\$3,364,900.00
● Funding Source 1 (7%)	\$3,050,000.00
● Grant (10%)	\$4,654,458.00
TOTAL	\$46,549,091.00

The large portion of the capital projects funded for FY 2023 relate to streets, water and wastewater. The new water plant is under design and the well phase of the project went under construction in FY 2022. The construction of the other phases of the plant will continue in FY 2023. 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 2023

Agnes Street Extension (streets and drainage only)

\$4,253,161

This project includes the extension of Agnes Street from Seton Hospital to the intersection of Agnes Street and Sterling Dr. This project will require land acquisition and includes design and construction.

Blakey Lane Extension

\$1,000,000

Extend Blakey Lane to Old Austin Hwy, but also connecting to Jessica Place. This will improve connectivity and access, in addition to supporting land development in surrounding areas. Funding includes design, engineering, and land acquisition.

Business Park Development

\$4,000,000

This project consists of constructing the following projects as one package: Technology Drive, MLK Drive, and Jackson Street Improvements. The rest of the funds are for all of the additional improvements required for the 70 acres.

Emile Multi-Cultural & Recreation Complex Site Plan

\$100,000

Preliminary engineering for improvements to the site required for the construction of the Emile Multi-Cultural and Recreation Complex.

Facilities Master Plan

\$120,000

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

Gills Branch Flood Mitigation Improvements

\$6,000,000

The project consists of, but is not limited to, land acquisition, channel improvements, culvert replacement, utility design relocation and creating a series of short berms along the west creek bank to reduce flow from leaving the creek.

Old Iron Bridge Rehabilitation

\$2,000,000

This project is to restore the structure to be re-purposed as a deck park with unrestricted pedestrian access.

Park Improvements - Shade and Playscape Structures

\$65,000

Program to replace aging equipment.

Riverbank Stabilization

\$3,000,000

The Colorado River is exhibiting bank erosion at certain locations, which is aggravated every time there is a heavy rain event. The purpose of this project is to promote bank stabilization and protect against future erosion .

South St to Lovers Lane Improvements

\$1,000,000

This project consists of extending South Street to Lovers Lane.

Street Maintenance Program

\$800,000

A program to maintain and extend the useful life of all streets.

Street Rehabilitation Program

\$4,000,000

This program is to rehab the streets that are in good condition based on the PCI results and extend the streets' useful life. This will be a bi-annual program: design in one year, and construct the next.

Transportation Master Plan

\$200,000

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.

Water-Cif Requests

Itemized Requests for 2023

1 MG Blakey Elevated Storage Tank at FM969 **\$2,300,000**

This project includes design and construction of a new 1.0 MG elevated storage tank and 20-inch water line to connect to the existing water system.

Agnes Street Extension (water/wastewater lines only) **\$600,000**

This is the utility portion of the Agnes Street Extension project. This is for design and construction of the water and wastewater lines as part of the project. This portion was not part of the grant funding.

Pine St Water Main Improvements **\$200,000**

Limits of work are from Pecan St. to Hwy 95. This project is a full rehabilitation to include street, drainage, sewer, water, and sidewalks. FY 2023 is for design of water line replacement.

Riverwood Water Main Replacement - Phase I **\$436,500**

The water lines on Riverwood Drive and Al Jones Street are in need of replacement due to aging and deterioration.

Willow Water Treatment Plant Improvements - Phase I **\$1,000,000**

This project consists of designing the replacement of the two existing GSTs with two new concrete 1.25 MG GSTs at the Willow site. In addition, the existing Zone 1 Pump Station at Willow would be expanded from 2.1 MGD to 4.2 MGD, by replacing the...

Total: \$4,536,500

Wastewater-Cif Requests

Itemized Requests for 2023

Manhole Replacements **\$150,000**

Replacement of nine wastewater manholes, totaling approximately 115 vertical feet. Split funding between FY 2023 and FY 2024. Focus Area: Community safety Scope: Upon funding, City staff will develop and publish a Request for...

Transfer Lift Station & Force Main to WWTP#3 **\$6,431,030**

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

Wastewater Master Plan **\$150,000**

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

Wastewater Treatment Plant #3 - Phase 2 **\$2,300,000**

This project consists of designing the expansion of the existing plant from 2 MG to 4 MG. The design is being planned for FY23.

Westside Collection System Phase 2 **\$4,300,000**

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

Total: \$13,331,030

Bastrop Power & Light Requests

Itemized Requests for 2023

Bastrop Power & Light Capital Improvements **\$250,000**

This is a bi-annual maintenance program. Year 1 is to conduct a study of the system and make recommendations. Year 2 is for construction.

Fiber-Optic Network Infrastructure Phase I **\$2,000,000**

Phase I will consist of designing and constructing the middle mile backbone ring infrastructure, which is the initial baseline phase required to facilitate the distribution of the broadband services.

Total: \$2,250,000

Cemetery Requests

Itemized Requests for 2023

Cemetery Improvements - Section 9 Development **\$43,400**

This project consists of design and construction of improvements needed to develop Section 9 of the cemetery, which will include installation of roads, drainage and also a columbarium.

Total: \$43,400



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DEBT

DEBT GOVERNMENTAL WIDE

OVERVIEW OF BONDS

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

CITY'S CURRENT BOND RATINGS

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

LEGAL DEBT LIMITS

Taxable Assessed Valuation	\$1,406,175,931
Constitutional Limit	2.50% of assessed value
Maximum Revenue Available	\$35,154,398
Tax Rate to achieve Max Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for FY 2022-2023	\$0.5128 per \$100 of valuation
Available unused Maximum Tax Rate	77.7% of assessed valuation

Total Outstanding Debt as of October 1, 2022			
Series	Principle	Interest	Total
2005 GO	510,000	34,569	544,569
2006 GO	100,000	10,306	110,306
2006 CO	140,000	14,258	154,258
2007 GO	415,000	43,758	458,758
2007 CO	790,000	82,416	872,416
2013 CO	535,000	16,050	551,050
2014 CO	2,925,000	405,438	3,330,438
2014 GO Refunding	1,770,000	426,800	2,196,800
2016 GO Refunding	1,510,000	194,000	1,704,000
2017 GO Refunding	3,615,000	600,000	4,215,000
2018 CO	3,675,000	1,109,224	4,784,224
2019 Limited Tax Note	350,000	15,708	365,708
2019 W/WW Util Sys Rev	1,700,000	524,300	2,224,300
2020 CO	2,380,000	320,650	2,700,650
2020 GO Refunding	455,000	8,362	463,362
2020 W/WW Util Sys Rev	19,805,000	9,367,813	29,172,813
2020 Limited Tax Note	985,000	37,846	1,022,846
2021 GO Refunding	2,780,000	482,200	3,262,200
2021A GO Refunding	10,225,000	1,453,105	11,678,105
2021 CO	34,570,000	14,559,063	49,129,063
2022 CO	3,235,000	728,383	3,963,383
TOTAL ALL	\$ 92,470,000	\$ 30,434,249	\$ 122,904,249

Total Outstanding Debt All Issues			
Fiscal Year	Principle	Interest	Total
2023	4,820,000	2,668,429	7,488,429
2024	4,925,000	2,462,271	7,387,271
2025	4,665,000	2,314,764	6,979,764
2026	4,605,000	2,171,940	6,776,940
2027	4,670,000	2,021,499	6,691,499
2028	4,540,000	1,866,295	6,406,295
2029	4,480,000	1,698,803	6,178,803
2030	4,430,000	1,538,631	5,968,631
2031	4,090,000	1,391,425	5,481,425
2032	3,855,000	1,264,119	5,119,119
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	\$ 92,470,000	\$ 30,434,250	\$ 122,904,250



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APPENDIX

PUBLIC WORKS REQUESTS

Agnes Street Extension (streets and drainage only)

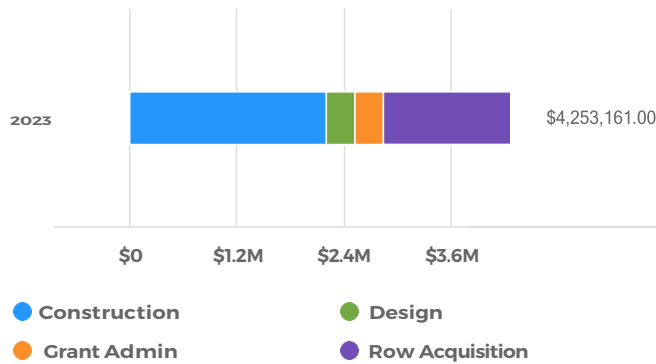
Description

This project includes the extension of Agnes Street from Seton Hospital to the intersection of Agnes Street and Sterling Dr. This project will require land acquisition and includes design and construction.

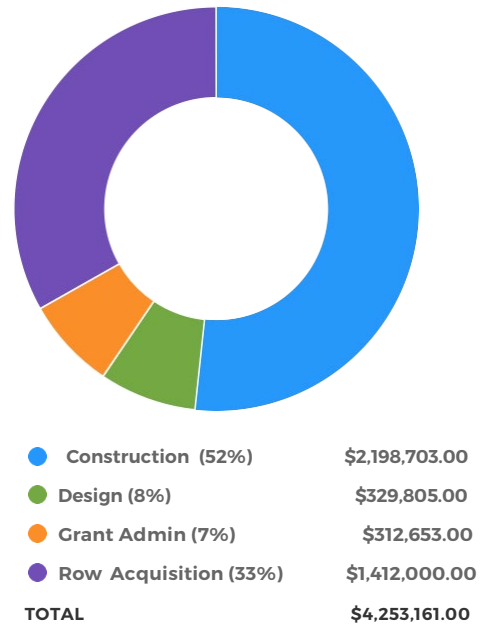
Capital Cost

FY2023 Budget **\$4,253,161** Total Budget (all years) **\$4.253M** Project Total **\$4.253M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$329,805	\$329,805
Construction	\$2,198,703	\$2,198,703
Grant Admin	\$312,653	\$312,653
Row Acquisition	\$1,412,000	\$1,412,000
Total	\$4,253,161	\$4,253,161

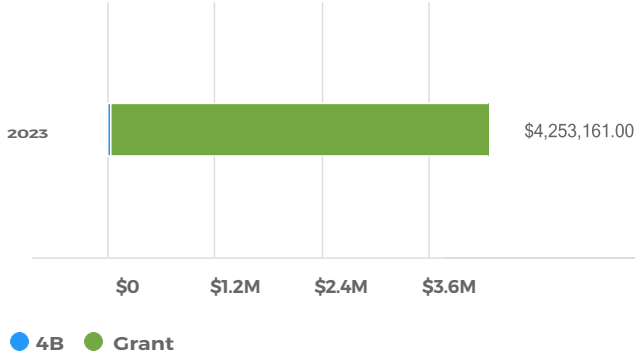
Funding Sources

FY2023 Budget
\$4,253,161

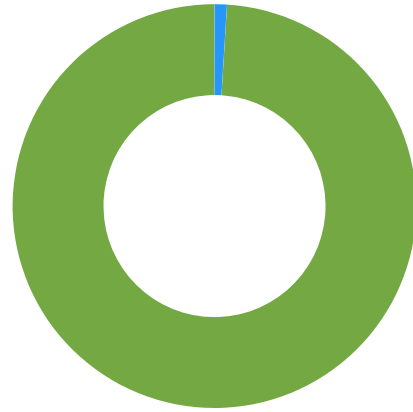
Total Budget (all years)
\$4.253M

Project Total
\$4.253M

Funding Sources by Year



Funding Sources for Budgeted Years



4B (1%)	\$42,832.00
Grant (99%)	\$4,210,329.00
TOTAL	\$4,253,161.00

Funding Sources Breakdown

Funding Sources	FY2023	Total
Grant	\$4,210,329	\$4,210,329
4B	\$42,832	\$42,832
Total	\$4,253,161	\$4,253,161

Blakey Lane Extension

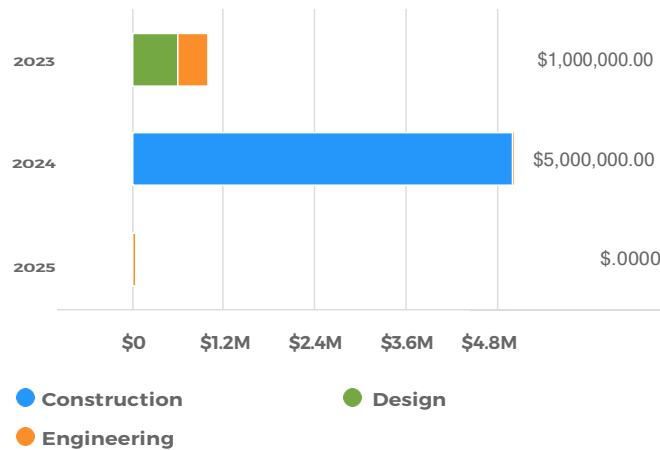
Description

Extend Blakey Lane to Old Austin Hwy, but also connecting to Jessica Place. This will improve connectivity and access, in addition to supporting land development in surrounding areas. Funding includes design, engineering, and land acquisition.

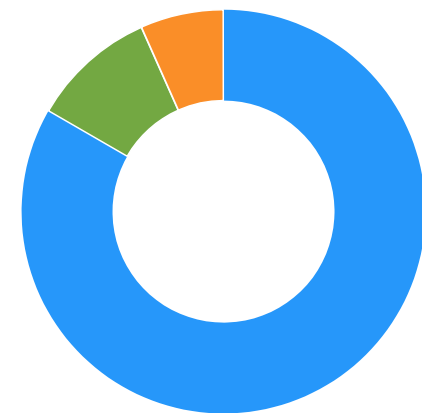
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$1,000,000	\$6M	\$6M

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (83%)	\$5,000,000.00
Design (10%)	\$600,000.00
Engineering (7%)	\$400,000.00
TOTAL	\$6,000,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	Total
Design	\$600,000	\$0	\$0	\$600,000
Engineering	\$400,000			\$400,000
Construction		\$5,000,000		\$5,000,000
Total	\$1,000,000	\$5,000,000	\$0	\$6,000,000

Funding Sources

FY2023 Budget

\$1,000,000

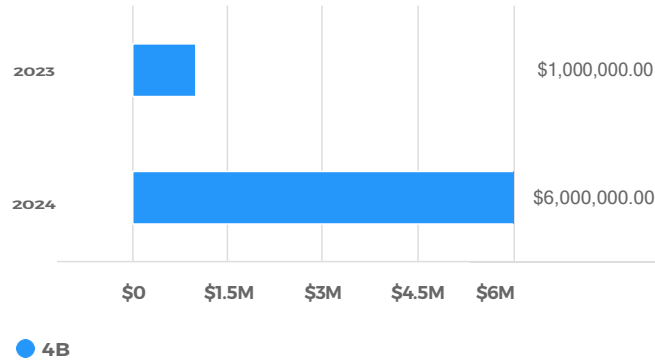
Total Budget (all years)

\$7M

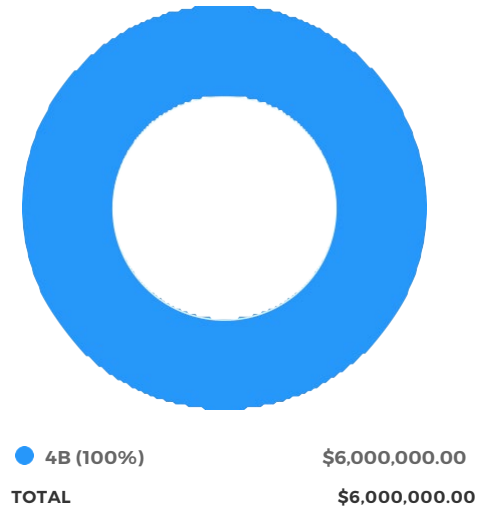
Project Total

\$7M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
4B	\$1,000,000	\$5,000,000	\$6,000,000
Total	\$1,000,000	\$5,000,000	\$6,000,000

Business Park Development

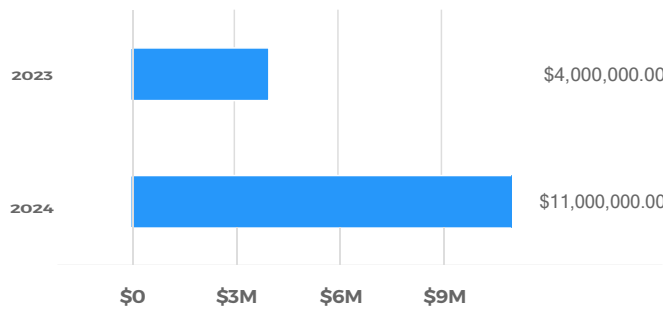
Description

This project consists of constructing the following projects as one package: Technology Drive, MLK Drive, and Jackson Street Improvements. The rest of the funds are for all the additional improvements required for the 70 acres in the southern portion of the industrial park.

Capital Cost

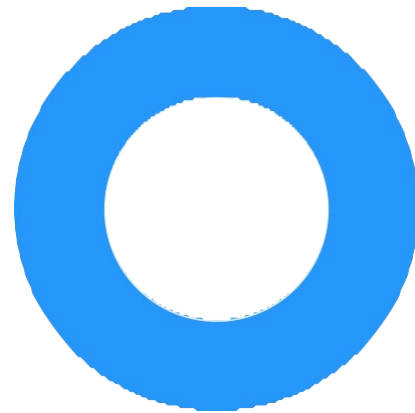
FY2023 Budget	Total Budget (all years)	Project Total
\$4,000,000	\$15M	\$15M

Capital Cost by Year



● Design

Capital Cost for Budgeted Years



● Design (100%)	\$15,000,000.00
TOTAL	\$15,000,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$4,000,000	\$11,000,000	\$15,000,000
Total	\$4,000,000	\$11,000,000	\$15,000,000

Funding Sources

FY2023 Budget

\$4,000,000

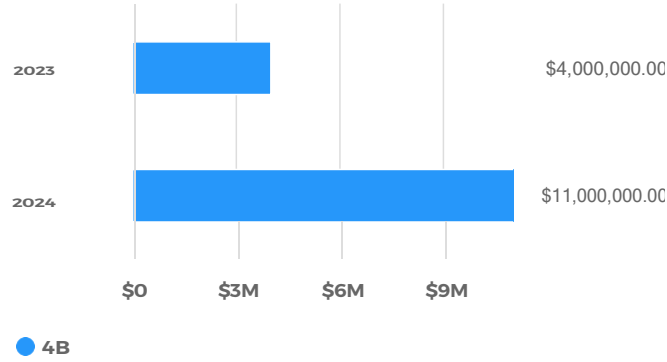
Total Budget (all years)

\$15M

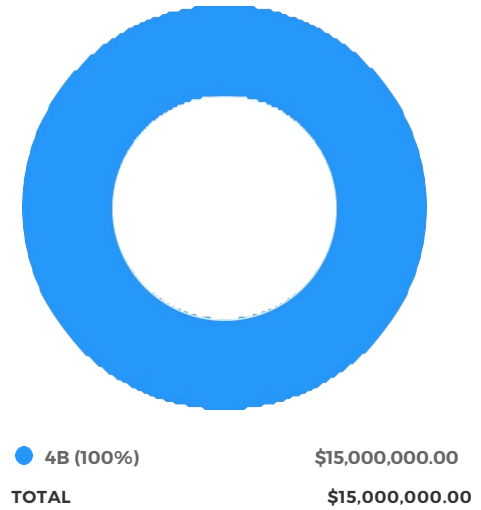
Project Total

\$15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
4B	\$4,000,000	\$11,000,000	\$15,000,000
Total	\$4,000,000	\$11,000,000	\$15,000,000

Emile Multi-Cultural & Recreation Complex Site Plan

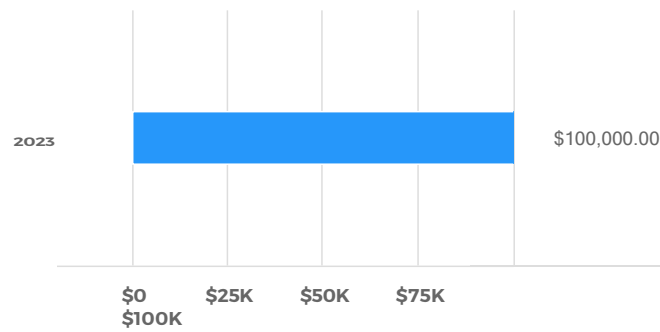
Description

Preliminary engineering for improvements to the site required for the construction of the Emile Multi-Cultural and Recreation Complex.

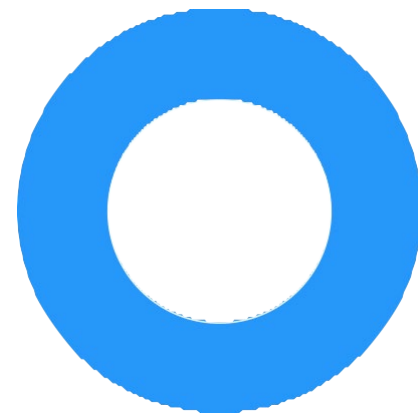
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$100,000	\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



● Design (100%)	\$100,000.00
TOTAL	\$100,000.00

● Design

Capital Cost Breakdown

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

Funding Sources

FY2023 Budget

\$100,000

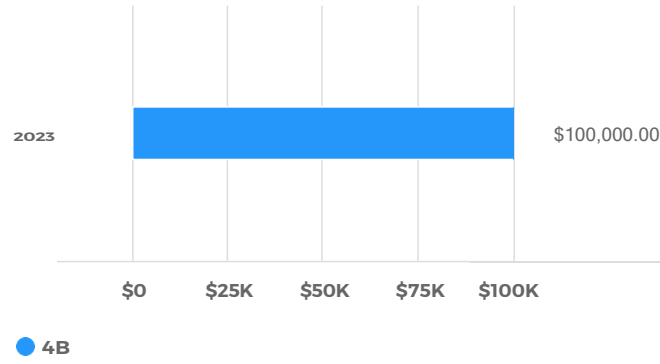
Total Budget (all years)

\$100K

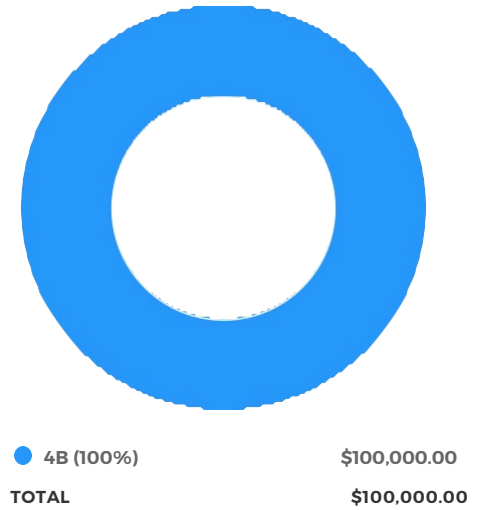
Project Total

\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	Total
4B	\$100,000	\$100,000
Total	\$100,000	\$100,000

Facilities Master Plan

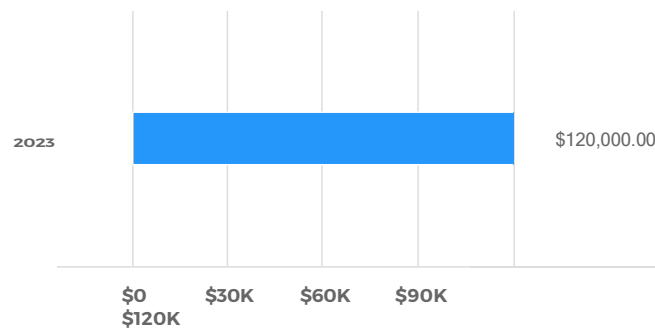
Description

The Facilities Master Plan will assess, evaluate and recommend short- 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

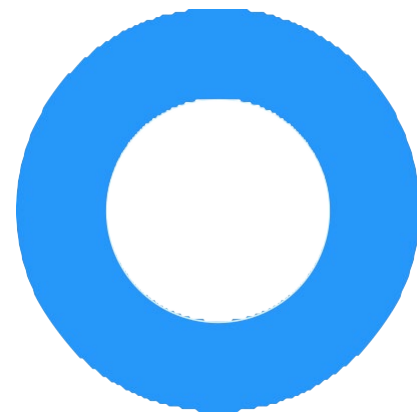
FY2023 Budget	Total Budget (all years)	Project Total
\$120,000	\$120K	\$120K

Capital Cost by Year



● Engineering

Capital Cost for Budgeted Years



● Engineering (100%)	\$120,000.00
TOTAL	\$120,000.00

Capital Cost Breakdown

Capital Cost	FY2023	Total
Engineering	\$120,000	\$120,000
Total	\$120,000	\$120,000

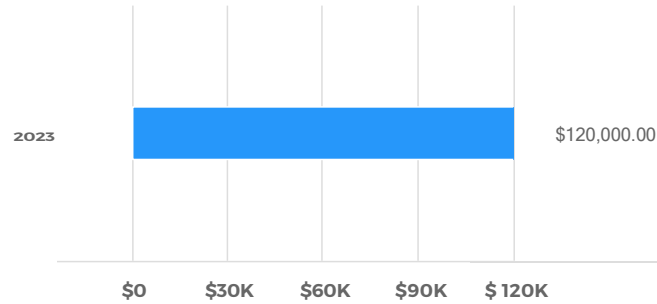
Funding Sources

FY2023 Budget
\$120,000

Total Budget (all years)
\$120K

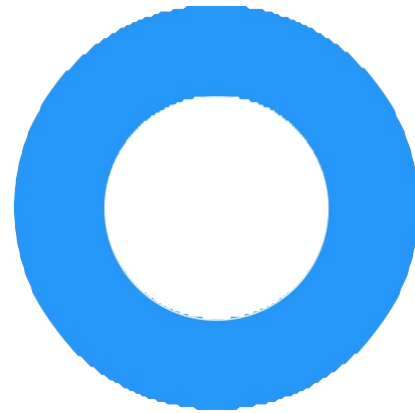
Project Total
\$120K

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$120,000.00

TOTAL \$120,000.00

Funding Sources Breakdown

Funding Sources	FY2023	Total
Fund Balance	\$120,000	\$120,000
Total	\$120,000	\$120,000

Gills Branch Flood Mitigation Improvements

Description

The project consists of, but is not limited to, land acquisition, channel improvements, culvert replacement, utility design 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.

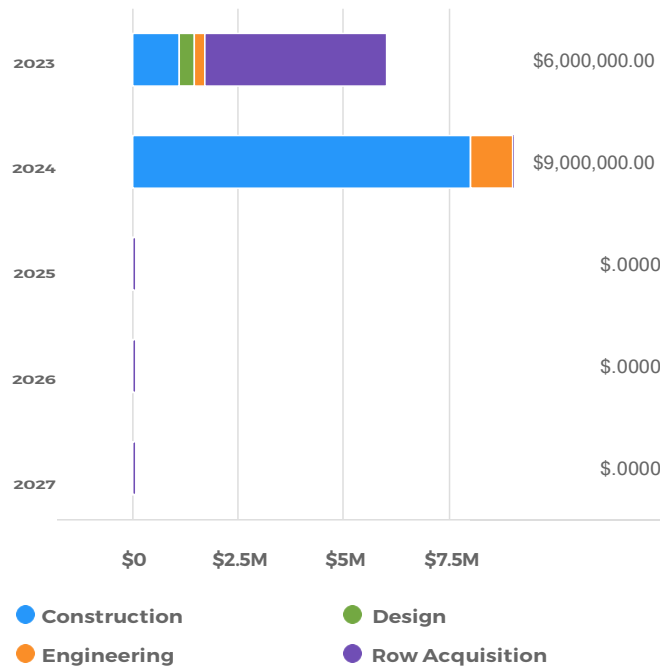
Capital Cost

FY2023 Budget
\$6M

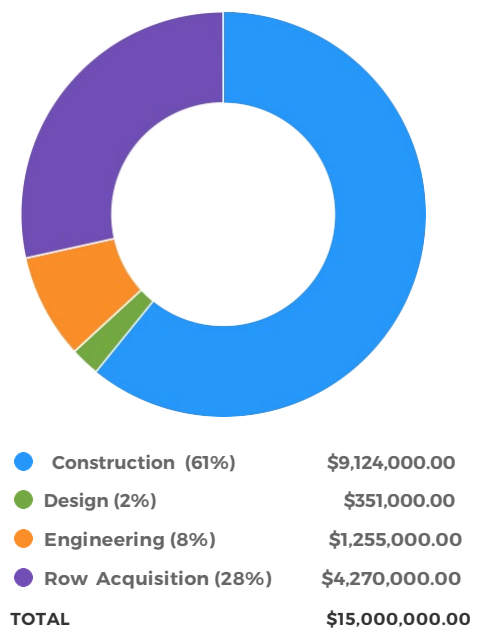
Total Budget (all years)
\$15M

Project Total
\$15.0M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Design	\$351,000					\$351,000
Engineering	\$255,000	\$1,000,000				\$1,266,000
Construction	\$1,124,000	\$8,000,000	\$0	\$0	\$0	\$9,124,000
Row Acquisition	\$4,270,000					\$4,270,000
Total	\$6,000,000	\$9,000,000	\$0	\$0	\$0	\$15,000,000

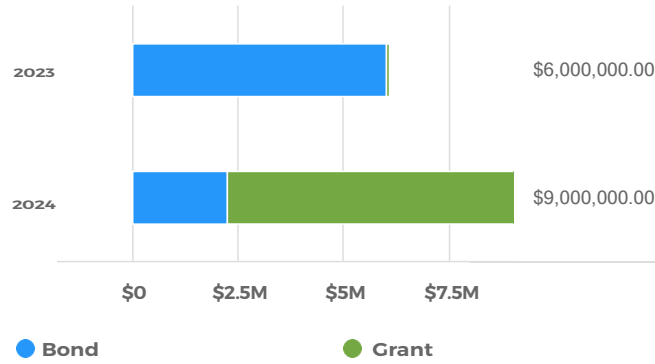
Funding Sources

FY2023 Budget
\$6M

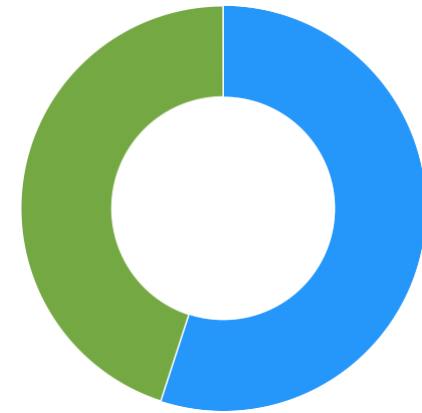
Total Budget (all years)
\$15M

Project Total
\$15M

Funding Sources by Year



Funding Sources for Budgeted Years



● Bond (55%)	\$8,250,000.00
● Grant (45%)	\$6,750,000.00
TOTAL	\$15,000,000.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$6,000,000	\$2,250,000	\$8,250,000
Grant		\$6,750,000	\$6,750,000
Total	\$6,000,000	\$9,000,000	\$15,000,000

Old Iron Bridge Rehabilitation

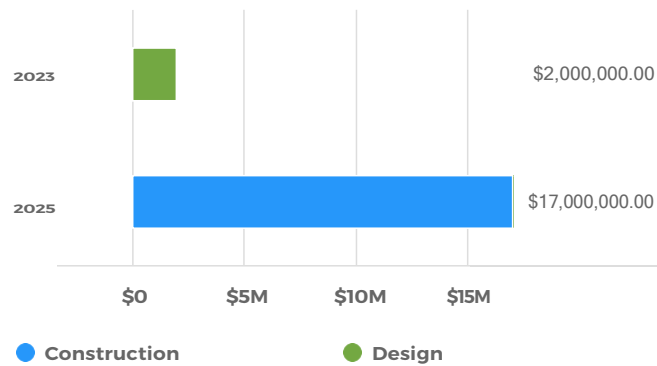
Description

This project is to restore the structure to be re-purposed as a deck park with unrestricted pedestrian access.

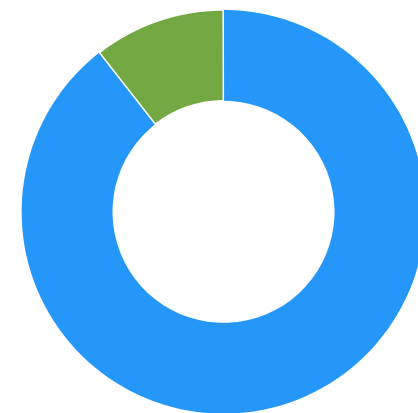
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$2,000,000	\$19M	\$19M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (89%)	\$17,000,000.00
● Design (11%)	\$2,000,000.00
TOTAL	\$19,000,000.00

Capital Cost Breakdown

Category	Design	Construction	Total
Design	\$2,000,000		\$2,000,000
Construction		\$17,000,000	\$17,000,000
Total	\$2,000,000	\$17,000,000	\$19,000,000

Funding Sources

FY2023 Budget

\$2,000,000

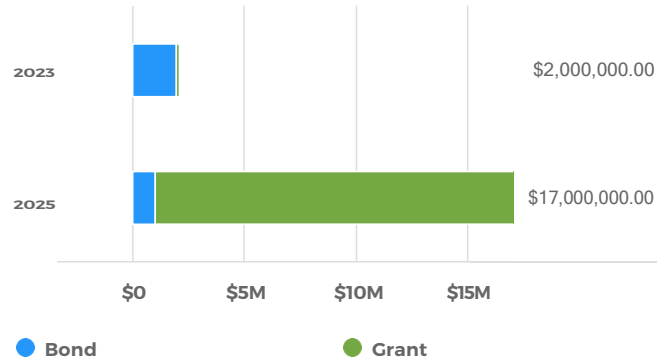
Total Budget (all years)

\$19M

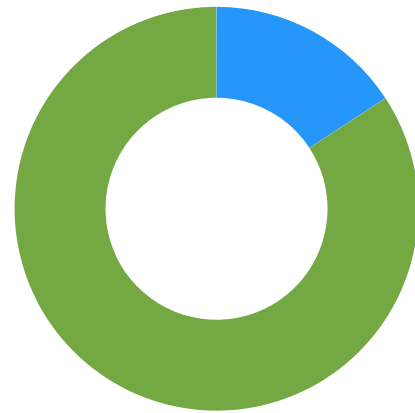
Project Total

\$19M

Funding Sources by Year



Funding Sources for Budgeted Years



● Bond (16%)	\$3,000,000.00
● Grant (84%)	\$16,000,000.00
TOTAL	\$19,000,000.00

Funding Sources Breakdown

Bond	\$2,000,000	\$1,000,000	\$3,000,000
Grant		\$16,000,000	\$16,000,000
Total	\$2,000,000	\$17,000,000	\$19,000,000

Park Improvements - Shade and Playscape Structures

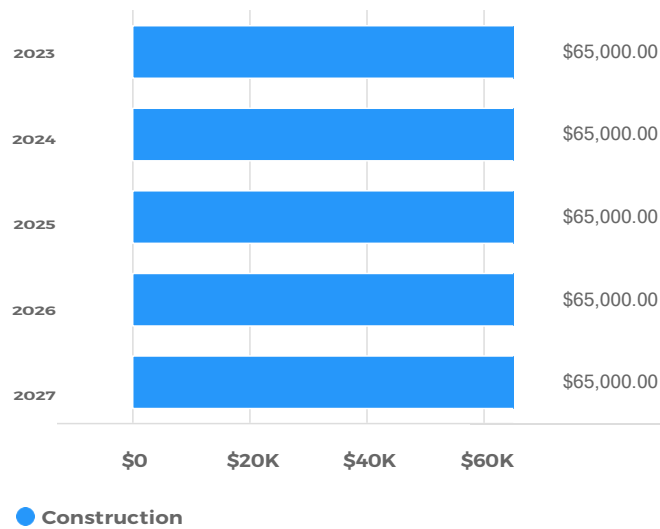
Description

Program to replace aging equipment.

Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$65,000	\$325K	\$325K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Construction	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000

Funding Sources

FY2023 Budget

\$65,000

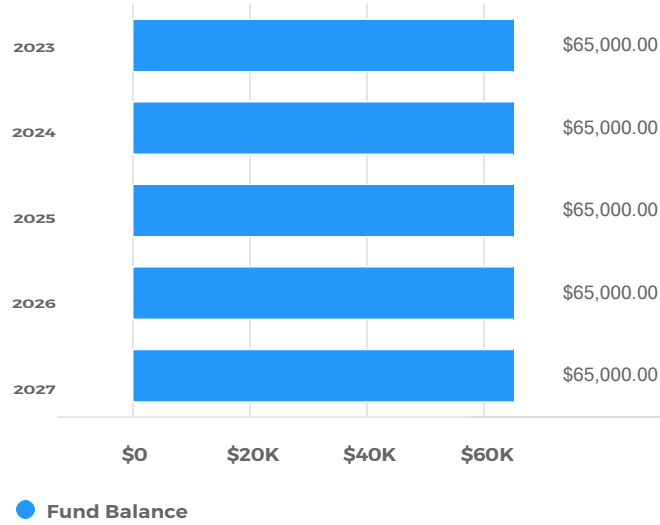
Total Budget (all years)

\$325K

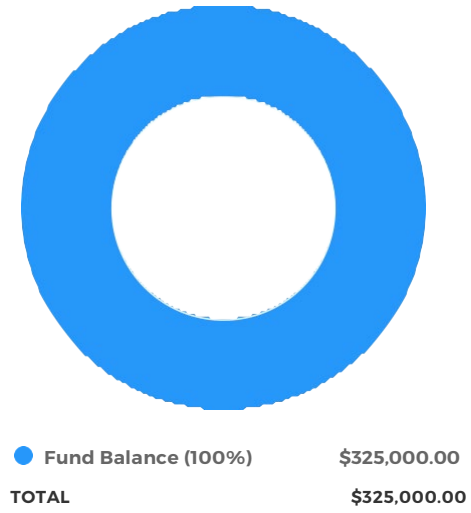
Project Total

\$325K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Fund Balance	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000

Riverbank Stabilization

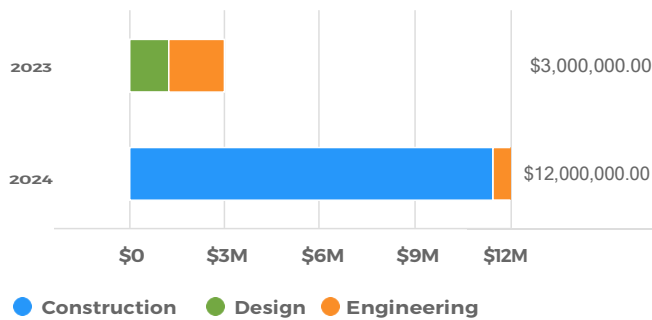
Description

The Colorado River is exhibiting bank erosion at certain locations, which is aggravated every time there is a heavy rain event. 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 to address erosion issues, including in areas affecting the Old Iron Bridge. The limits of work include from Bob Bryant Park, through Fisherman's Park until Hwy 71 (north side). The City submitted an application for grant funding through CDBG GLO Hazard Mitigation but did not receive funding. The City is in the process of applying for another Hazard Mitigation Services grant through FEMA and TDEM by June 30. The city entered professional services contracts with an engineer and grant administrator for pre-award services. This is a 75/25 grant, which means 75% of the design and construction costs would be covered by the grant, and 25% matched by the City on both phases as well, if awarded.

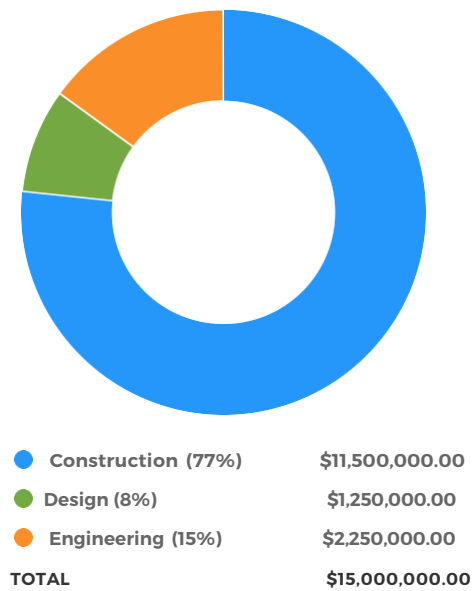
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$3,000,000	\$15M	\$15M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$1,250,000		\$1,250,000
Engineering	\$1,750,000	\$500,000	\$2,250,000
Construction		\$11,500,000	\$11,500,000
Total	\$3,000,000	\$12,000,000	\$15,000,000

Funding Sources

FY2023 Budget

\$3,000,000

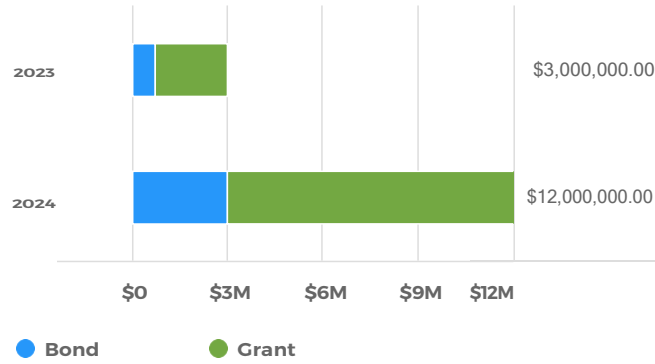
Total Budget (all years)

\$15M

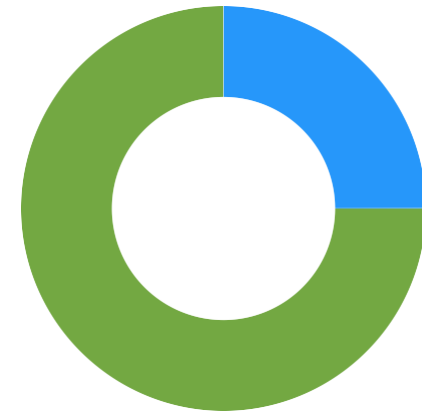
Project Total

\$15M

Funding Sources by Year



Funding Sources for Budgeted Years



Bond (25%)	\$3,750,000.00
Grant (75%)	\$11,250,000.00
TOTAL	\$15,000,000.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$750,000	\$3,000,000	\$3,750,000
Grant	\$2,250,000	\$9,000,000	\$11,250,000
Total	\$3,000,000	\$12,000,000	\$15,000,000

South St to Lovers Lane Improvements

Description

This project consists of extending South Street to Lovers Lane.

Capital Cost

FY2023 Budget

\$1M

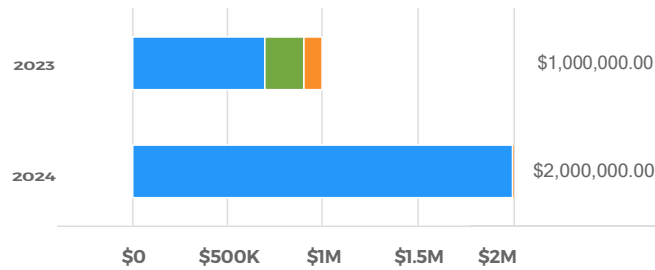
Total Budget (all years)

\$3M

Project Total

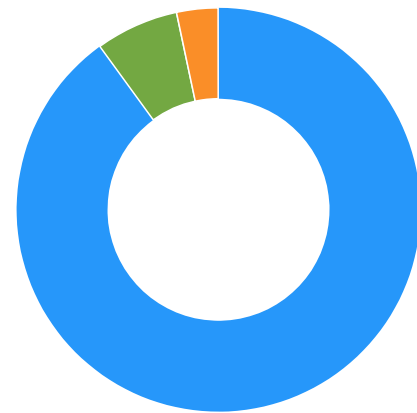
\$3M

Capital Cost by Year



- Construction/Maintenance
- Design
- Engineering

Capital Cost for Budgeted Years



- Const/Maint (90%) \$2,700,000.00
- Design (7%) \$200,000.00
- Engineering (3%) \$100,000.00
- TOTAL** **\$3,000,000.00**

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$200,000		\$200,000
Engineering	\$100,000		\$100,000
Construction/Maintenance	\$700,000	\$2,000,000	\$2,700,000
Total	\$1,000,000	\$2,000,000	\$3,000,000

Funding Sources

FY2023 Budget

\$1,000,000

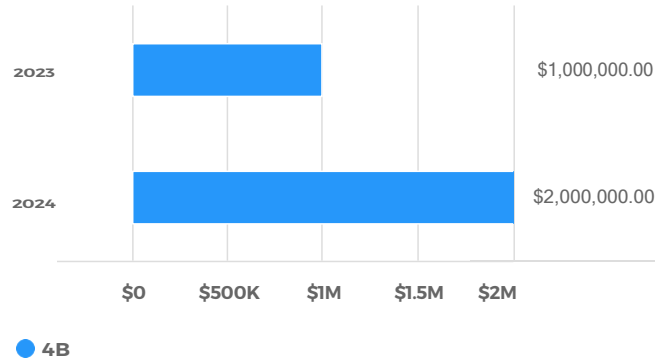
Total Budget (all years)

\$3M

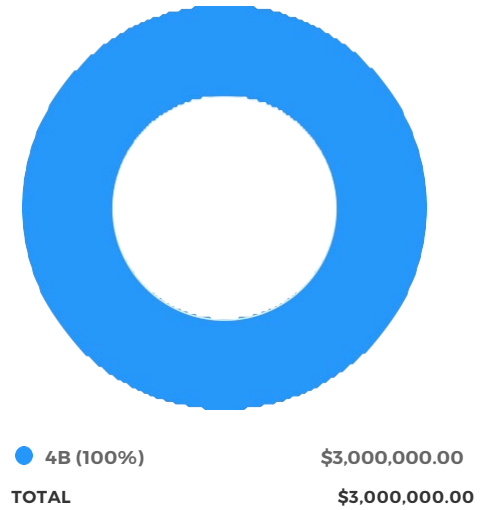
Project Total

\$3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
4B	\$1,000,000	\$2,000,000	\$3,000,000
Total	\$1,000,000	\$2,000,000	\$3,000,000

Street Maintenance Program

Description

A program to maintain and extend the useful life of all streets.

Capital Cost

FY2023 Budget

\$8K

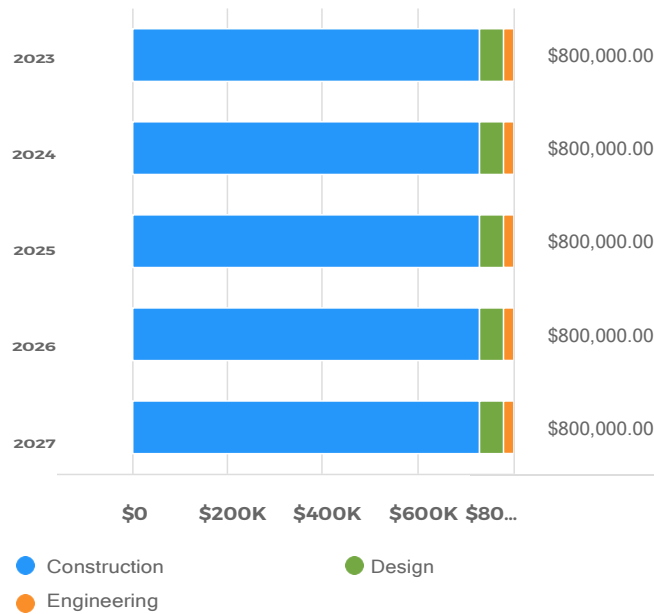
Total Budget (all years)

\$4M

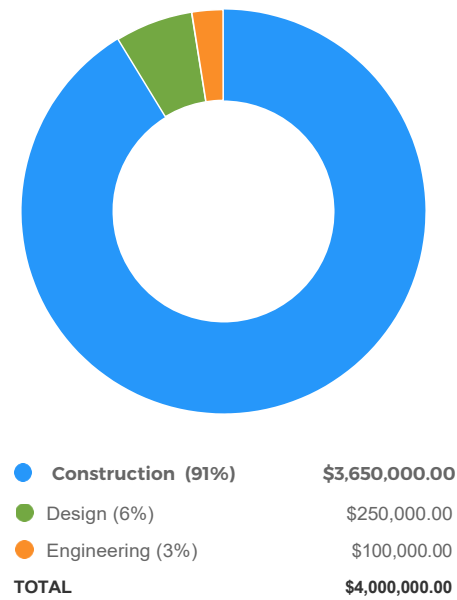
Project Total

\$4M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Design	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Engineering	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Construction	\$730,000	\$730,000	\$730,000	\$730,000	\$730,000	\$3,650,000
Total	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$4,000,000

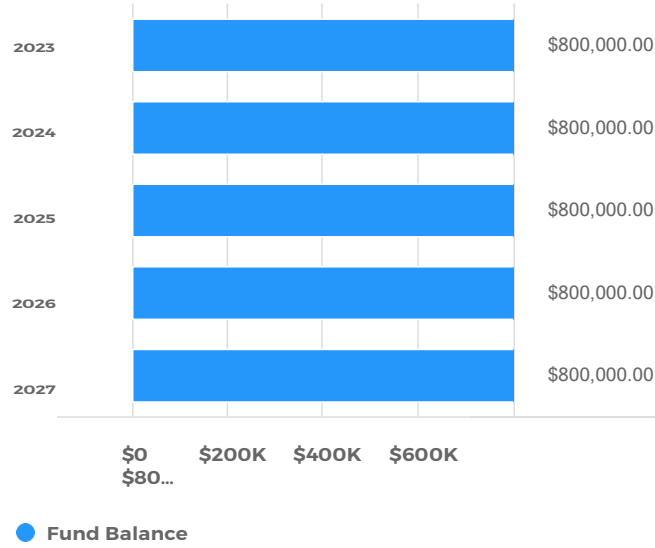
Funding Sources

FY2023 Budget
\$8K

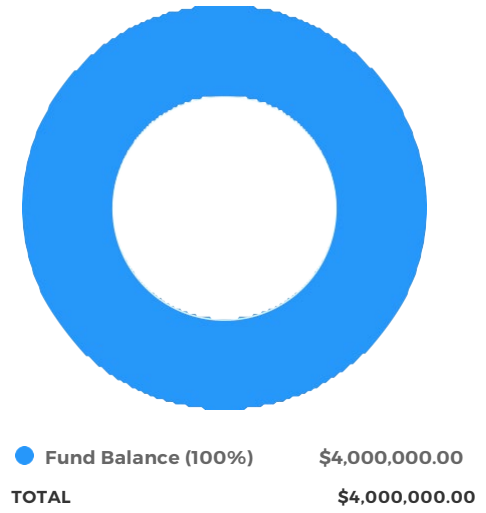
Total Budget (all years)
\$4M

Project Total
\$4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Fund Balance	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$4,000,000
Total	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$4,000,000

Street Rehabilitation Program

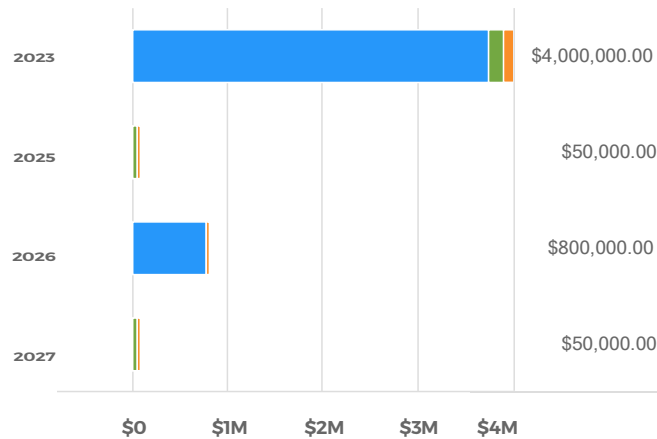
Description

This program is to rehab the streets that are in good condition based on the PCI results and extend the streets' useful life. This will be a bi-annual program: design in one year, and construct the next.

Capital Cost

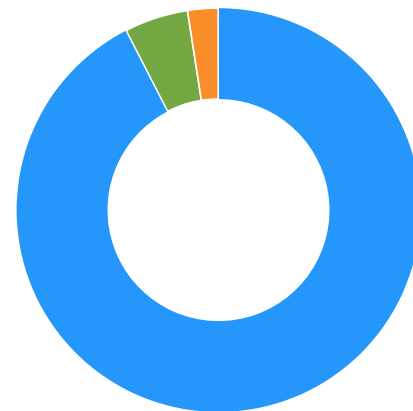
FY2023 Budget	Total Budget (all years)	Project Total
\$4,000,000	\$4.9M	\$4.9M

Capital Cost by Year



● Construction/Maintenance
 ● Design
 ● Engineering

Capital Cost for Budgeted Years



● Constr/Maint (92%)	\$4,530,000.00
● Design (5%)	\$250,000.00
● Engineering (2%)	\$120,000.00
TOTAL	\$4,900,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2025	FY2026	FY2027	Total
Design	\$150,000	\$50,000		\$50,000	\$250,000
Engineering	\$100,000		\$20,000		\$120,000
Construction/Maintenance	\$3,750,000		\$780,000		\$4,530,000
Total	\$4,000,000	\$50,000	\$800,000	\$50,000	\$4,900,000

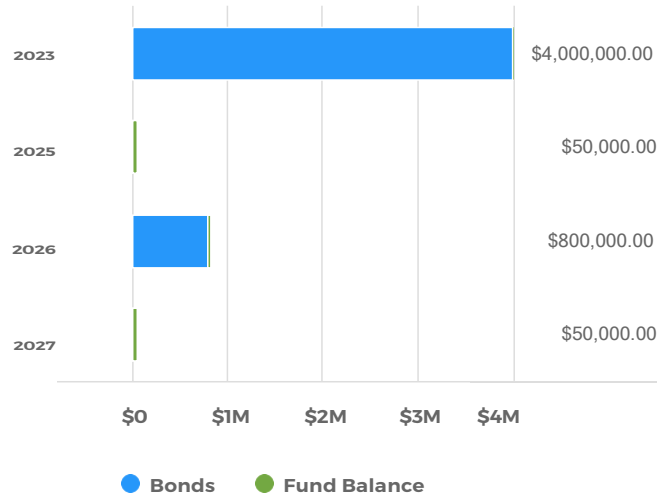
Funding Sources

FY2023 Budget
\$4,000,000

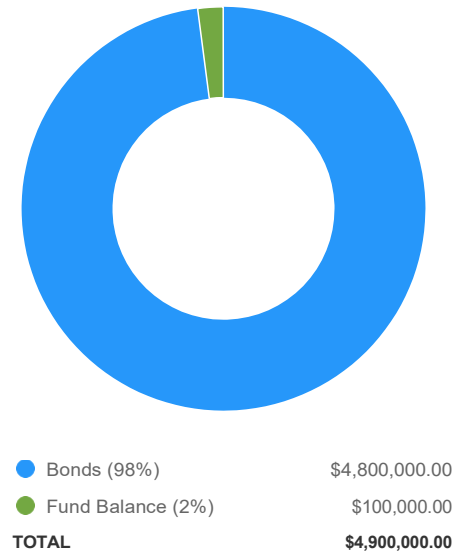
Total Budget (all years)
\$4.9M

Project Total
\$4.9M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2025	FY2026	FY2027	Total
Fund Balance		\$50,000		\$50,000	\$100,000
Bonds	\$4,000,000		\$800,000		\$4,800,000
Total	\$4,000,000	\$50,000	\$800,000	\$50,000	\$4,900,000

Transportation Master Plan

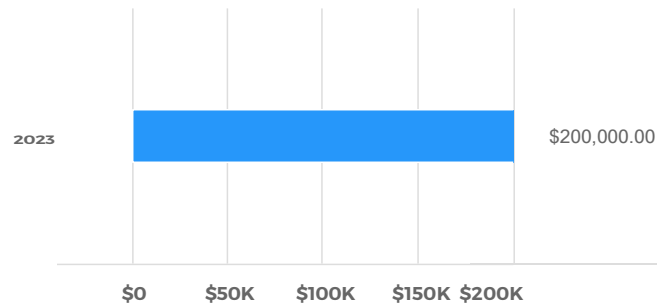
Description

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.

Capital Cost

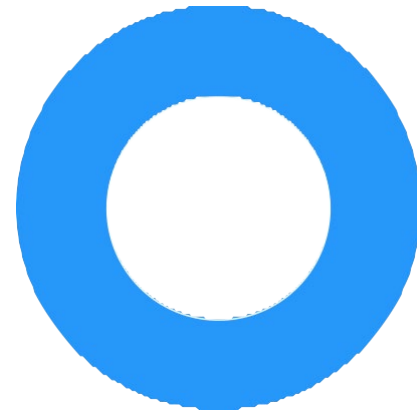
FY2023 Budget	Total Budget (all years)	Project Total
\$200,000	\$200K	\$200K

Capital Cost by Year



● Engineering

Capital Cost for Budgeted Years



● Engineering (100%)	\$200,000.00
TOTAL	\$200,000.00

Capital Cost Breakdown

Capital Cost	FY2023	Total
Engineering	\$200,000	\$200,000
Total	\$200,000	\$200,000

Funding Sources

FY2023 Budget

\$200,000

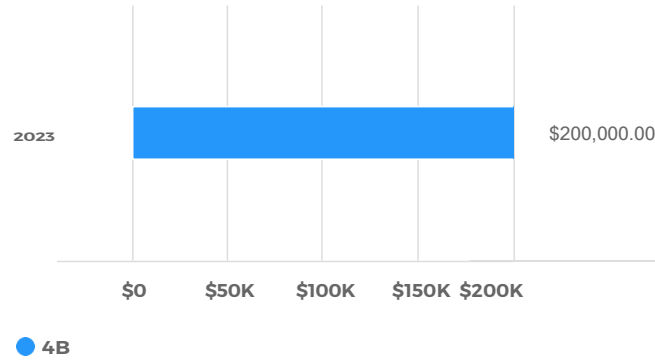
Total Budget (all years)

\$200K

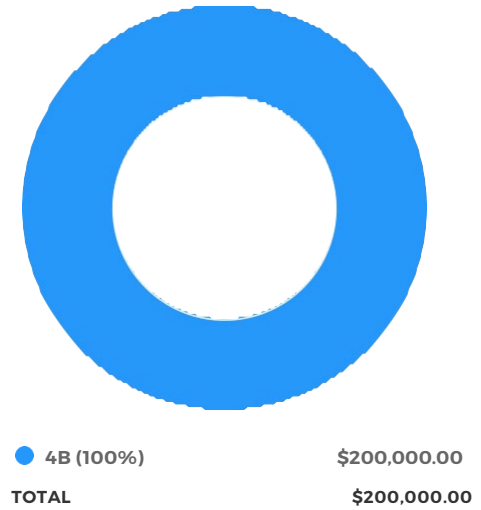
Project Total

\$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	Total
4B	\$200,000	\$200,000
Total	\$200,000	\$200,000

BASTROP POWER & LIGHT REQUESTS

Bastrop Power & Light Capital Improvements

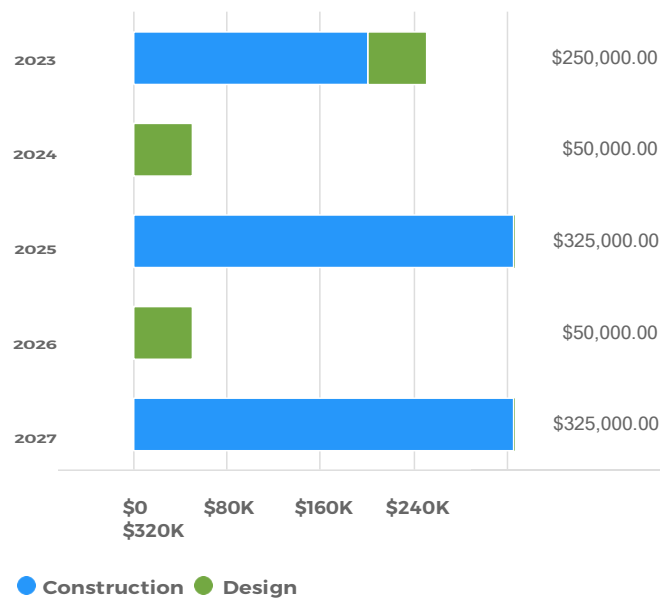
Description

This is a bi-annual maintenance program. Year 1 is to conduct a study of the system and make recommendations. Year 2 is for construction.

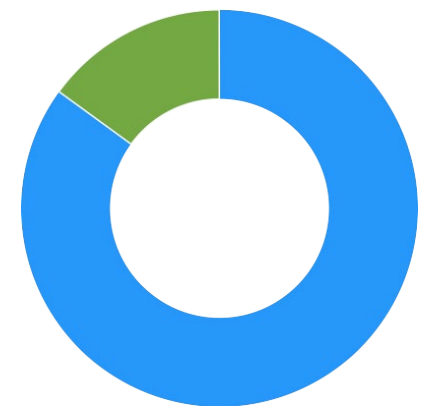
Capital Cost

FY2023 Budget **\$250,000** Total Budget (all years) **\$1M** Project Total **\$1M**

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (85%) \$850,000.00
 ● Design (15%) \$150,000.00
TOTAL **\$1,000,000.00**

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Design	\$50,000	\$50,000		\$50,000		\$150,000
Construction	\$200,000		\$325,000		\$325,000	\$850,000
Total	\$250,000	\$50,000	\$325,000	\$50,000	\$325,000	\$1,000,000

Funding Sources

FY2023 Budget

\$250,000

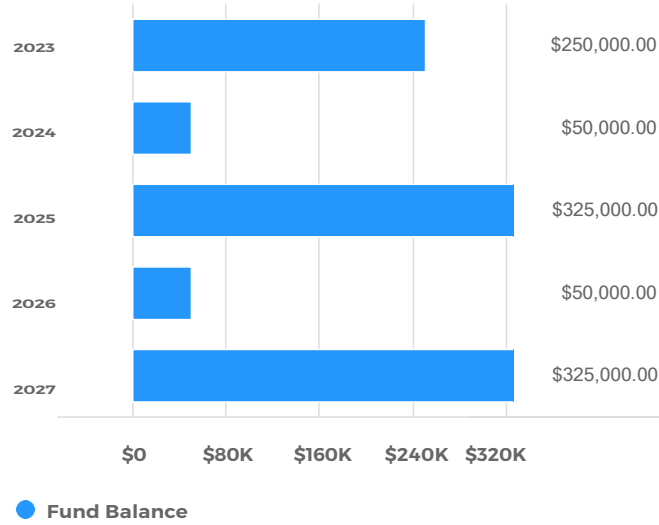
Total Budget (all years)

\$1M

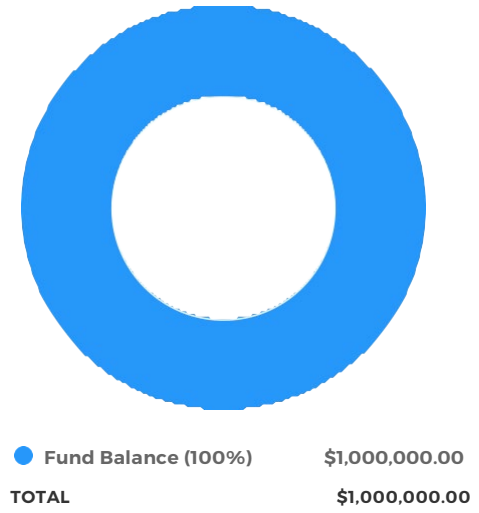
Project Total

\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Fund Balance	\$250,000	\$50,000	\$325,000	\$50,000	\$325,000	\$1,000,000
Total	\$250,000	\$50,000	\$325,000	\$50,000	\$325,000	\$1,000,000

Fiber-Optic Network Infrastructure Phase I

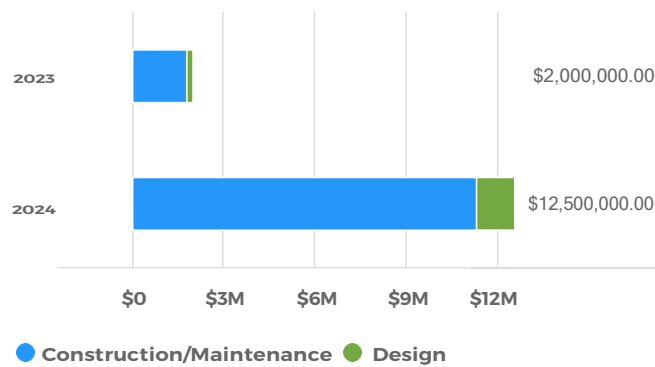
Description

Phase I will consist of designing and constructing the middle mile backbone ring infrastructure, which is the initial baseline phase required to facilitate the distribution of the broadband services.

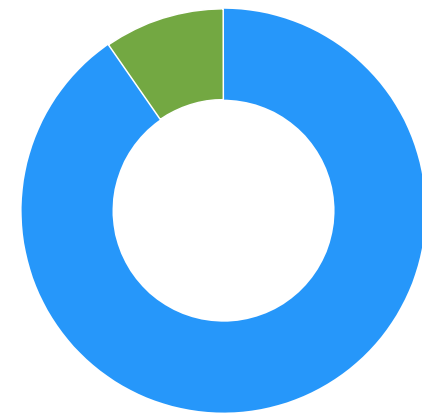
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$2,000,000	\$14.5M	\$14.5M

Capital Cost by Year



Capital Cost for Budgeted Years



● Constr/Maint (90%)	\$13,100,000.00
● Design (10%)	\$1,400,000.00
TOTAL	\$14,500,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$200,000	\$1,200,000	\$1,400,000
Construction/Maintenance	\$1,800,000	\$11,300,000	\$13,100,000
Total	\$2,000,000	\$12,500,000	\$14,500,000

Funding Sources

FY2023 Budget

\$2,000,000

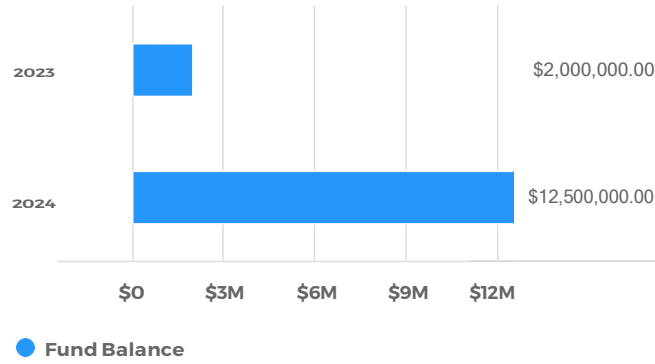
Total Budget (all years)

\$14.5M

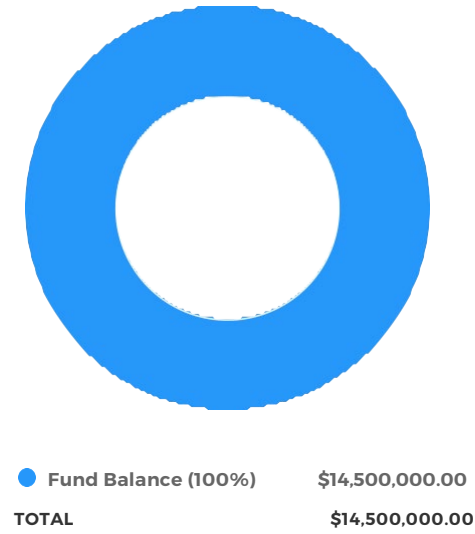
Project Total

\$14.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Fund Balance	\$2,000,000	\$12,500,000	\$14,500,000
Total	\$2,000,000	\$12,500,000	\$14,500,000

CEMETERY REQUESTS

Cemetery Improvements - Section 9 Development

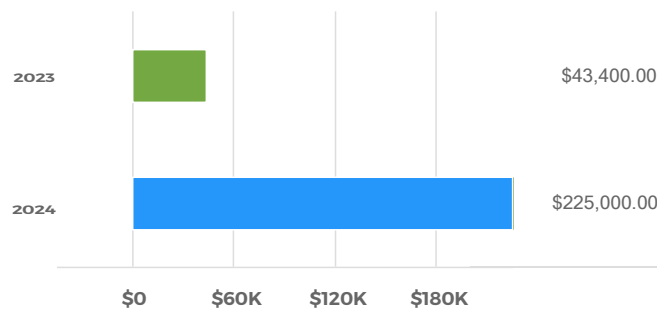
Description

This project consists of design and construction of improvements needed to develop Section 9 of the cemetery, which will include installation of roads, drainage, and a columbarium.

Capital Cost

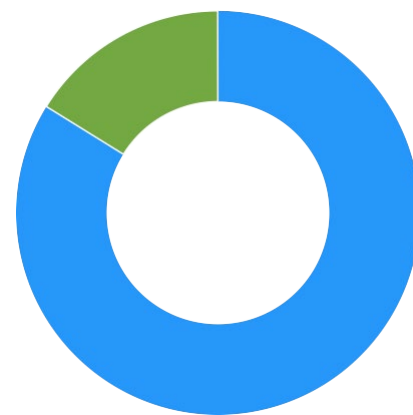
FY2023 Budget	Total Budget (all years)	Project Total
\$43,400	\$268.4K	\$268.4K

Capital Cost by Year



● Construction ● Engineering

Capital Cost for Budgeted Years



● Construction (84%)	\$225,000.00
● Engineering (16%)	\$43,400.00
TOTAL	\$268,400.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Engineering	\$43,400		\$43,400
Construction		\$225,000	\$225,000
Total	\$43,400	\$225,000	\$268,400

Funding Sources

FY2023 Budget

\$43,400

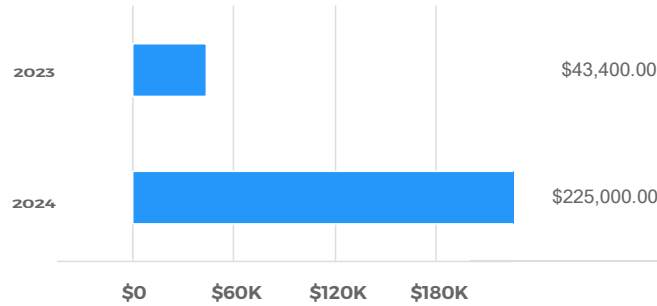
Total Budget (all years)

\$268.4K

Project Total

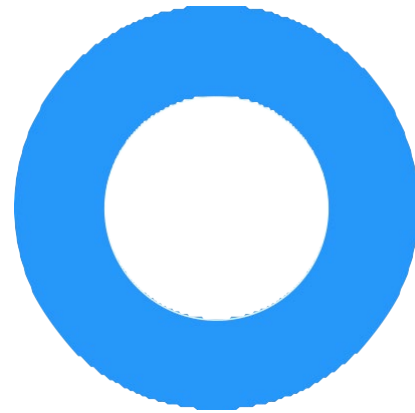
\$268.4K

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$268,400.00
TOTAL \$268,400.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Fund Balance	\$43,400	\$225,000	\$268,400
Total	\$43,400	\$225,000	\$268,400

WATER REQUESTS

1 MG Blakey Elevated Storage Tank at FM969

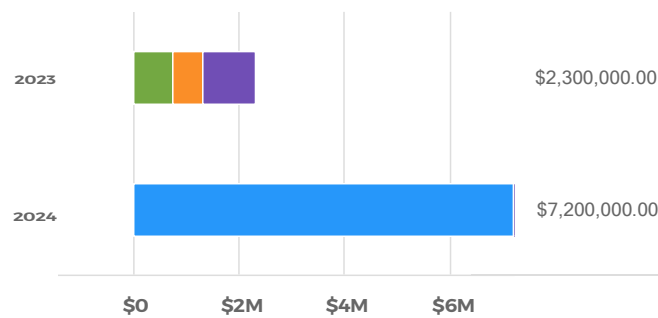
Description

This project includes design and construction of a new 1.0 MG elevated storage tank and 20-inch water line to connect to the existing water system.

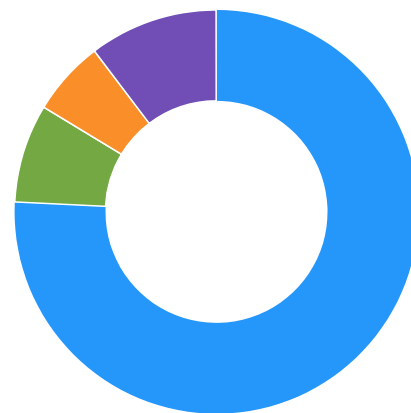
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$2,300,000	\$9.5M	\$9.5M

Capital Cost by Year



Capital Cost for Budgeted Years



- Construction/Maintenance
- Design
- Engineering
- Land/Right-of-way

● Constr/Maint (76%)	\$7,200,000.00
● Design (8%)	\$750,000.00
● Engineering (6%)	\$570,000.00
● Land/Right-of-way (10%)	\$980,000.00
TOTAL	\$9,500,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$750,000		\$750,000
Engineering	\$570,000		\$570,000
Land/Right-of-way	\$980,000		\$980,000
Construction/Maintenance		\$7,200,000	\$7,200,000
Total	\$2,300,000	\$7,200,000	\$9,500,000

Funding Sources

FY2023 Budget

\$2,300,000

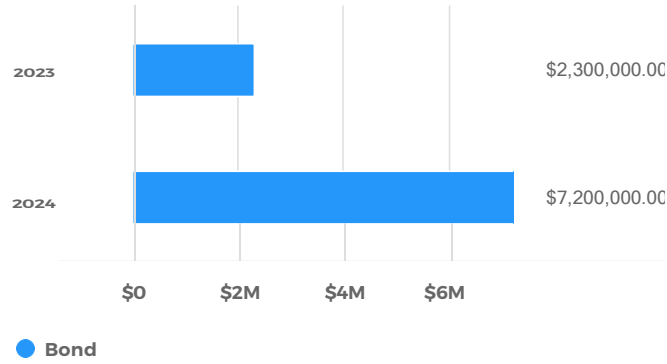
Total Budget (all years)

\$9.5M

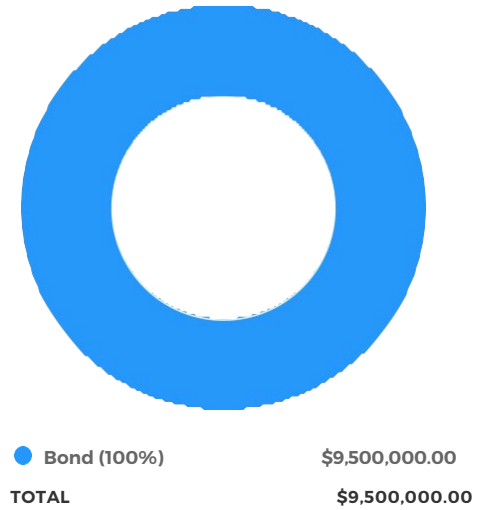
Project Total

\$9.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$2,300,000	\$7,200,000	\$9,500,000
Total	\$2,300,000	\$7,200,000	\$9,500,000

Agnes Street Extension (water/wastewater lines only)

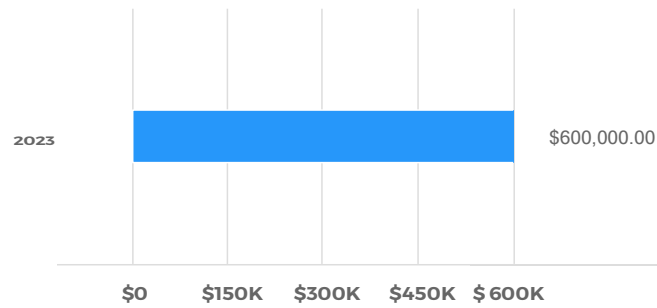
Description

This is the utility portion of the Agnes Street Extension project. This is for design and construction of the water and wastewater lines as part of the project. This portion was not part of the grant funding.

Capital Cost

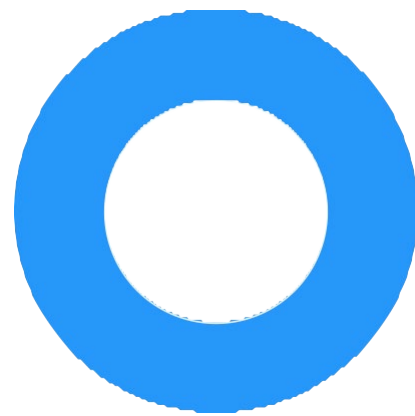
FY2023 Budget	Total Budget (all years)	Project Total
\$600,000	\$600K	\$600K

Capital Cost by Year



● Design

Capital Cost for Budgeted Years



● Design (100%) \$600,000.00
TOTAL \$600,000.00

Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$600,000	\$600,000
Total	\$600,000	\$600,000

Funding Sources

FY2023 Budget

\$600,000

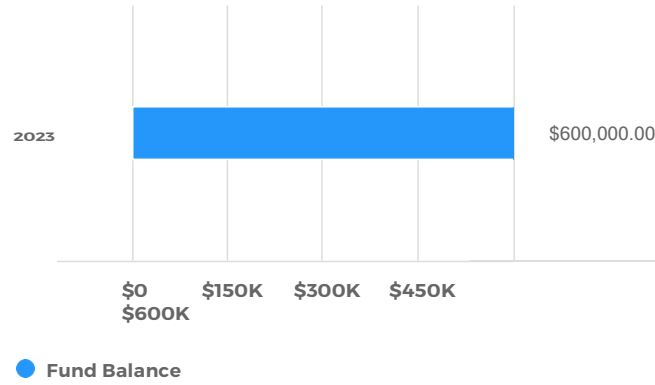
Total Budget (all years)

\$600K

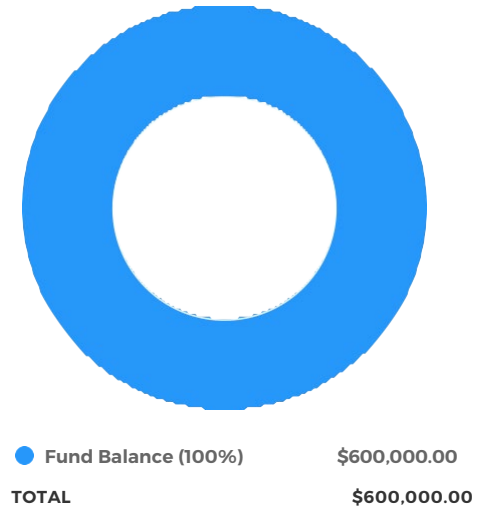
Project Total

\$600K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	Total
Fund Balance	\$600,000	\$600,000
Total	\$600,000	\$600,000

Pine St Water Main Improvements

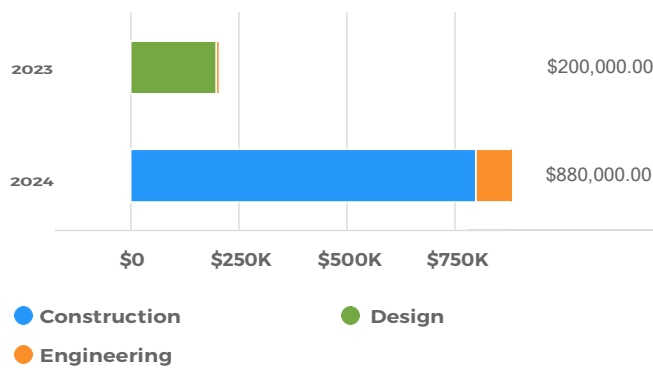
Description

Limits of work are from Pecan St. to Hwy 95. This project is a full rehabilitation to include street, drainage, sewer, water, and sidewalks. FY 2023 is for design of water line replacement.

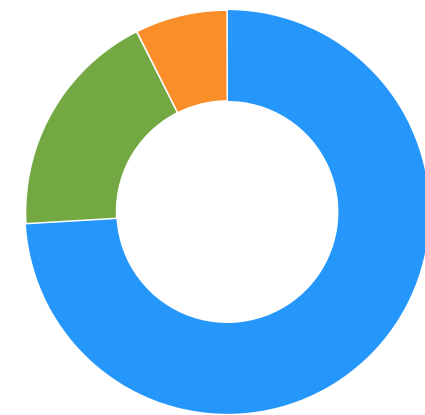
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$200,000	\$1.08M	\$1.08M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (74%)	\$800,000.00
● Design (19%)	\$200,000.00
● Engineering (7%)	\$80,000.00
TOTAL	\$1,080,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$200,000		\$200,000
Engineering		\$80,000	\$80,000
Construction		\$800,000	\$800,000
Total	\$200,000	\$880,000	\$1,080,000

Funding Sources

FY2023 Budget

\$200,000

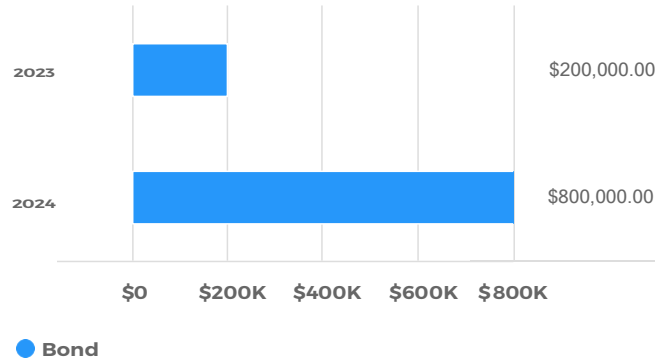
Total Budget (all years)

\$1M

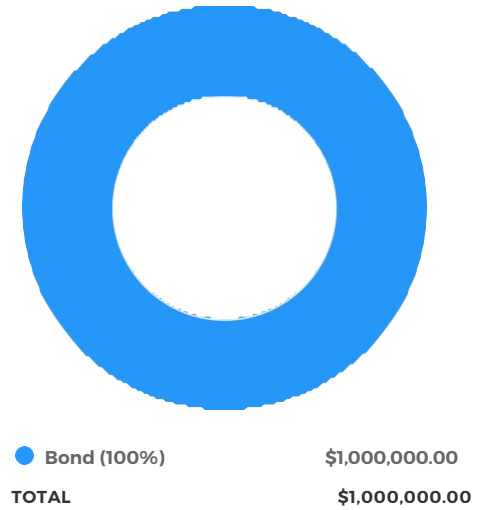
Project Total

\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$200,000	\$800,000	\$1,000,000
Total	\$200,000	\$800,000	\$1,000,000

Riverwood Water Main Replacement - Phase I

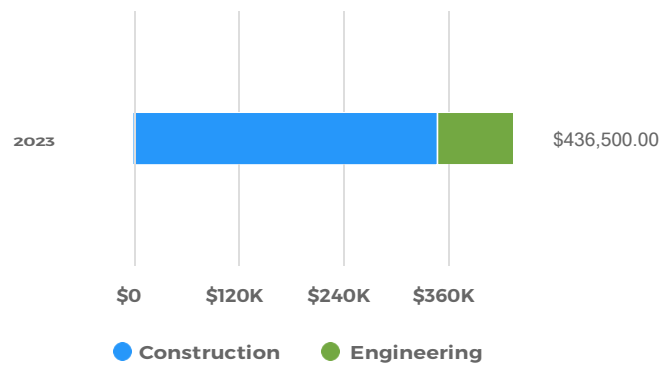
Description

The water lines on Riverwood Drive and Al Jones Street need replacement due to aging and deterioration.

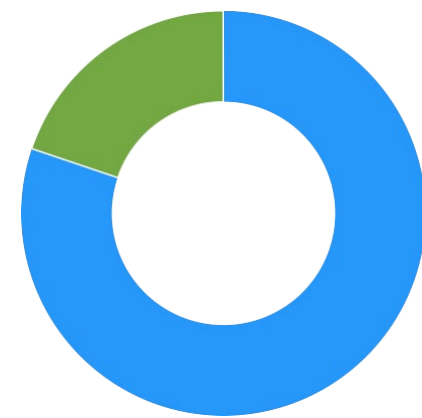
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$436,500	\$436.5K	\$436.5K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (80%)	\$350,000.00
● Engineering (20%)	\$86,500.00
TOTAL	\$436,500.00

Capital Cost Breakdown

Capital Cost	FY2023	Total
Engineering	\$86,500	\$86,500
Construction	\$350,000	\$350,000
Total	\$436,500	\$436,500

Funding Sources

FY2023 Budget

\$436,500

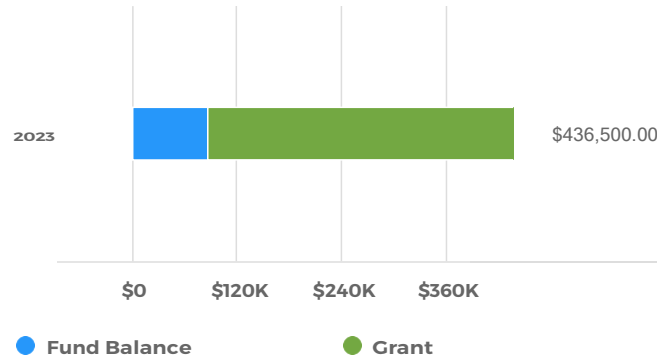
Total Budget (all years)

\$436.5K

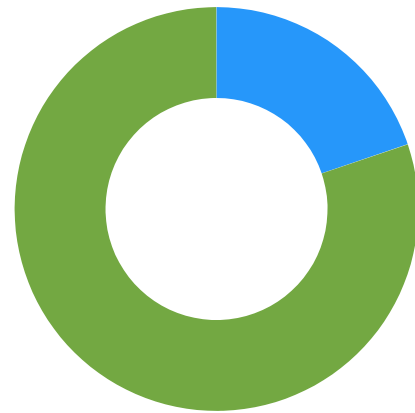
Project Total

\$436.5K

Funding Sources by Year



Funding Sources for Budgeted Years



● Fund Balance (20%)	\$86,500.00
● Grant (80%)	\$350,000.00
TOTAL	\$436,500.00

Funding Sources Breakdown

Funding Sources	FY2023	Total
Fund Balance	\$86,500	\$86,500
Grant	\$350,000	\$350,000
Total	\$436,500	\$436,500

Willow Water Treatment Plant Improvements - Phase I

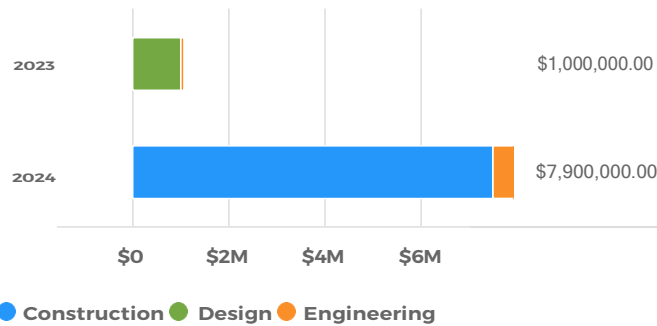
Description

This project consists of designing the replacement of the two existing GSTs with two new concrete 1.25 MG GSTs at the Willow site. In addition, the existing Zone 1 Pump Station at Willow would be expanded from 2.1 MGD to 4.2 MGD, by replacing the three existing pumps.

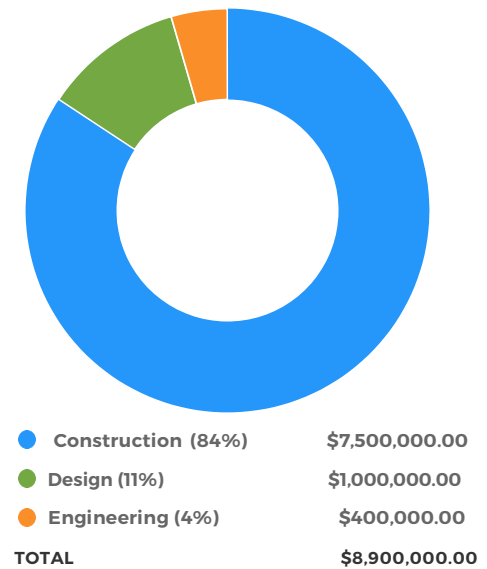
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$1,000,000	\$8.9M	\$8.9M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$1,000,000		\$1,000,000
Engineering		\$400,000	\$400,000
Construction		\$7,500,000	\$7,500,000
Total	\$1,000,000	\$7,900,000	\$8,900,000

Funding Sources

FY2023 Budget

\$1,000,000

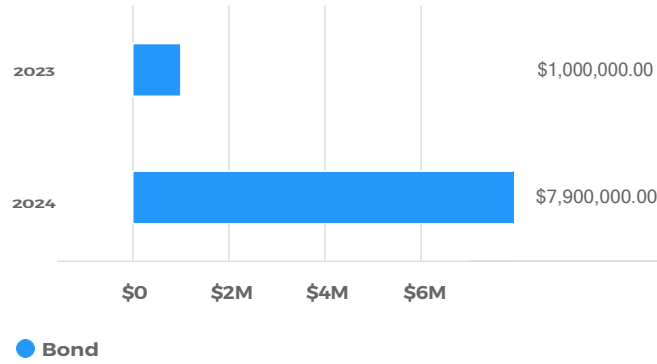
Total Budget (all years)

\$8.9M

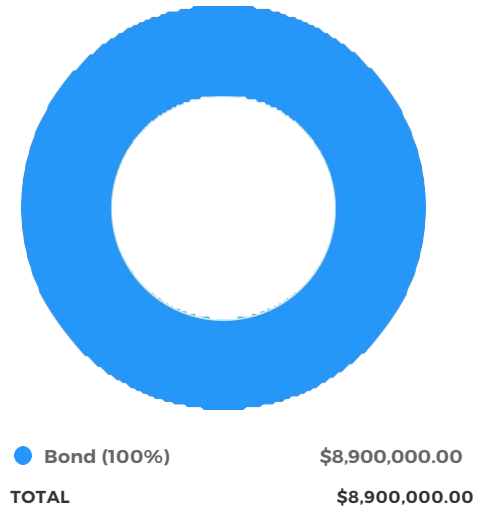
Project Total

\$8.9M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$1,000,000	\$7,900,000	\$8,900,000
Total	\$1,000,000	\$7,900,000	\$8,900,000

WASTEWATER REQUESTS

Manhole Replacements

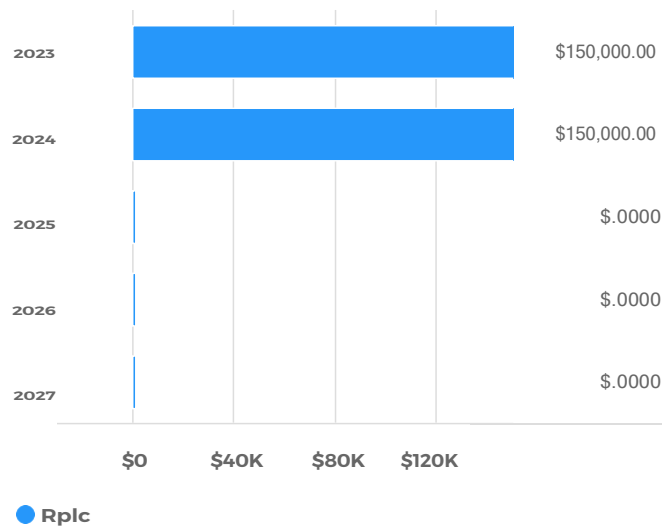
Description

Replacement of nine wastewater manholes, totaling approximately 115 vertical feet. Split funding between FY 2023 and FY 2024.

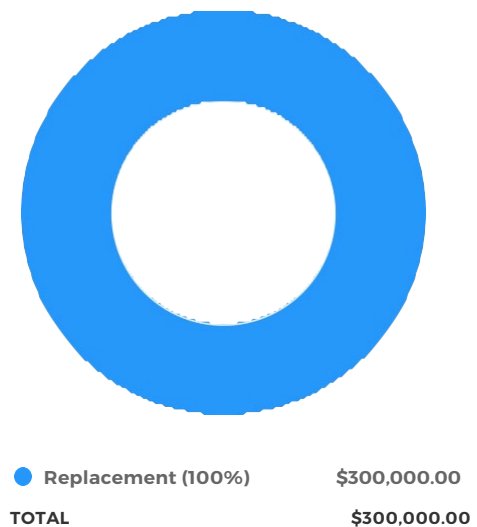
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$150,000	\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Replacement	\$150,000	\$150,000	\$0	\$0	\$0	\$300,000
Total	\$150,000	\$150,000	\$0	\$0	\$0	\$300,000

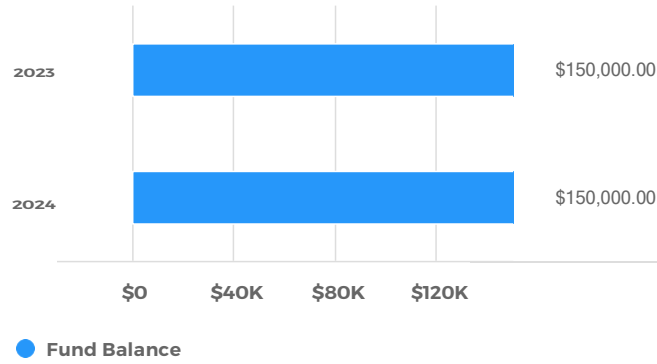
Funding Sources

FY2023 Budget
\$150,000

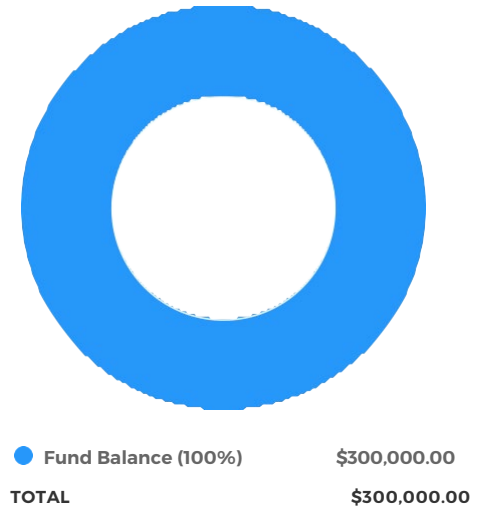
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Fund Balance	\$150,000	\$150,000	\$300,000
Total	\$150,000	\$150,000	\$300,000

Transfer Lift Station & Force Main to WWTP#3

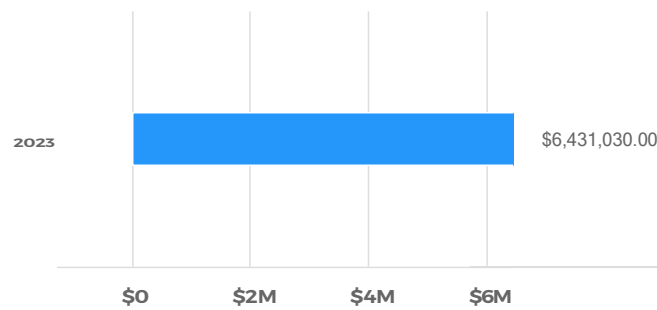
Description

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

Capital Cost

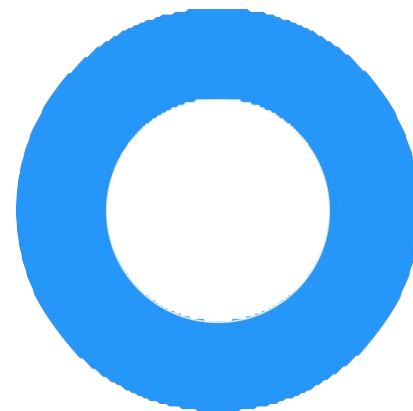
FY2023 Budget	Total Budget (all years)	Project Total
\$6,431,030	\$6.431M	\$6.431M

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%)	\$6,431,030.00
TOTAL	\$6,431,030.00

Capital Cost Breakdown

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

Funding Sources

FY2023 Budget

\$6,431,030

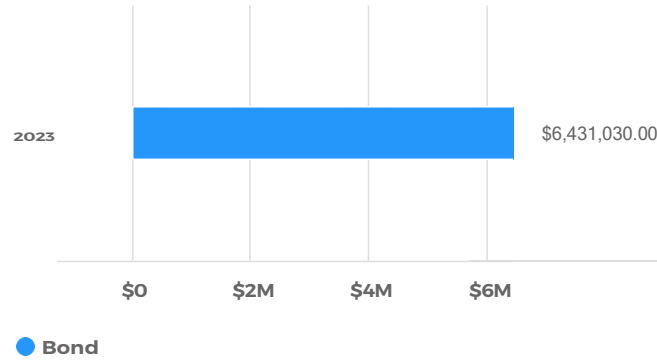
Total Budget (all years)

\$6.431M

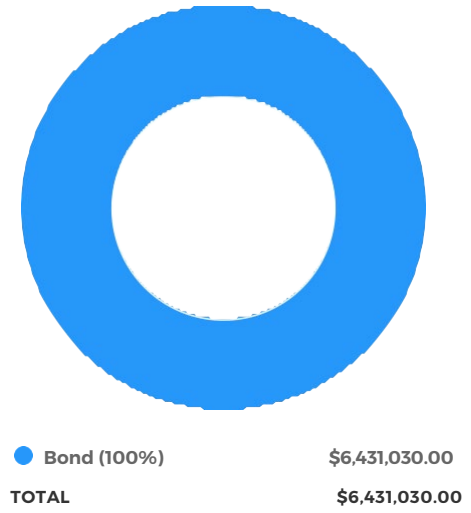
Project Total

\$6.431M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

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

Wastewater Master Plan

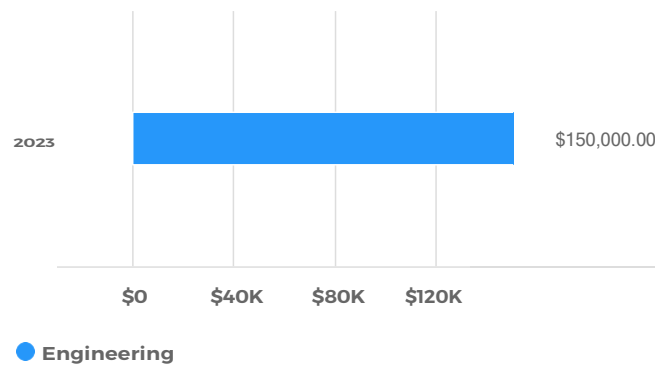
Description

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

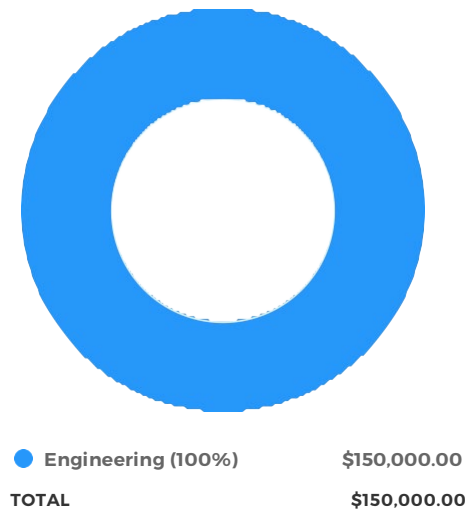
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$150,000	\$150K	\$150K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

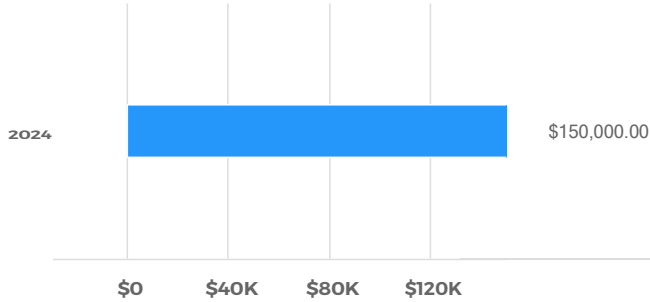
Capital Cost	FY2023	Total
Engineering	\$150,000	\$150,000
Total	\$150,000	\$150,000

Funding Sources

Total Budget (all years)
\$150K

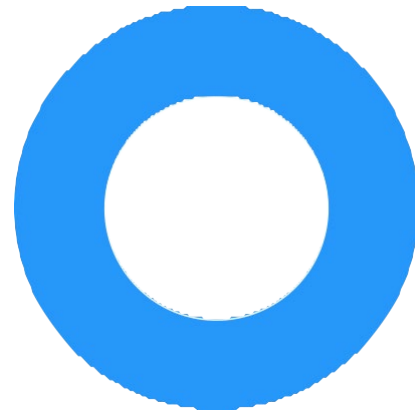
Project Total
\$150K

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$150,000.00
 TOTAL \$150,000.00

Funding Sources Breakdown

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

Wastewater Treatment Plant #3 - Phase 2

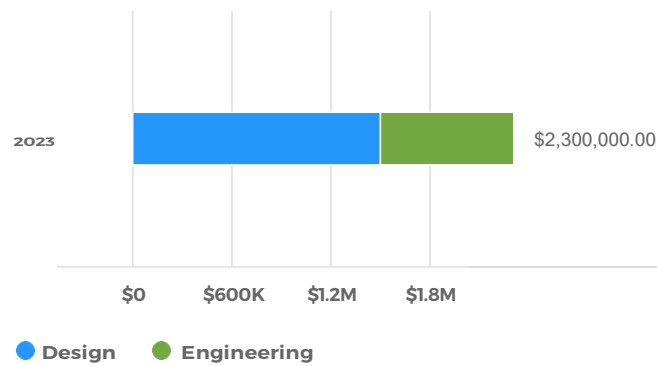
Description

This project consists of designing the expansion of the existing plant from 2 MG to 4 MG. The design is being planned for FY23.

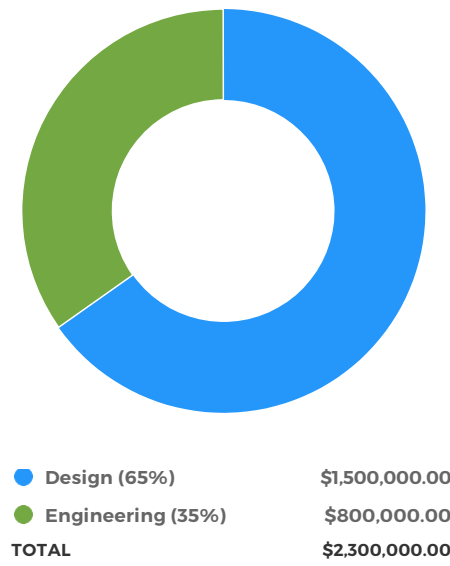
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$2,300,000	\$2.3M	\$2.3M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$1,500,000	\$1,500,000
Engineering	\$800,000	\$800,000
Total	\$2,300,000	\$2,300,000

Funding Sources

FY2023 Budget

\$2,300,000

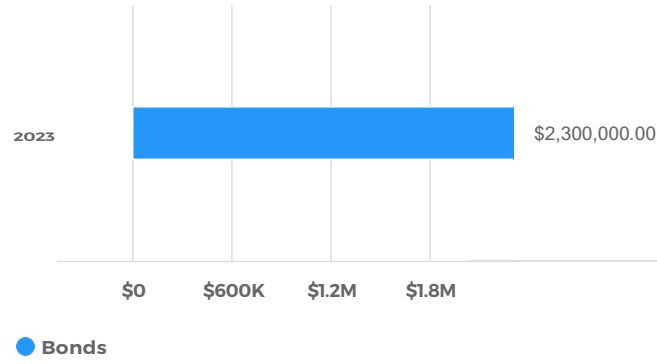
Total Budget (all years)

\$2.3M

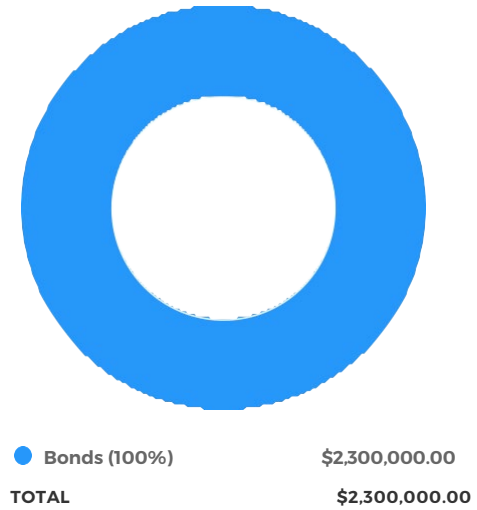
Project Total

\$2.3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	Total
Bonds	\$2,300,000	\$2,300,000
Total	\$2,300,000	\$2,300,000

Westside Collection System Phase 2

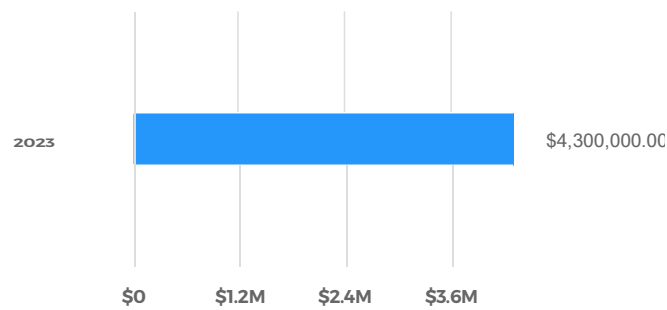
Description

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

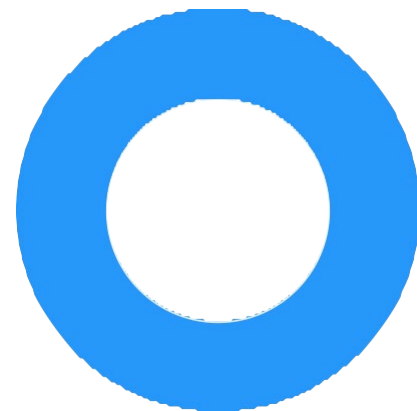
FY2023 Budget	Total Budget (all years)	Project Total
\$4,300,000	\$4.3M	\$4.3M

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%)	\$4,300,000.00
TOTAL	\$4,300,000.00

Capital Cost Breakdown

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

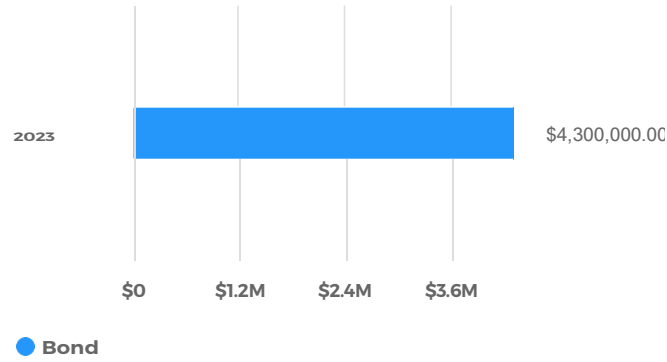
Funding Sources

FY2023 Budget
\$4,300,000

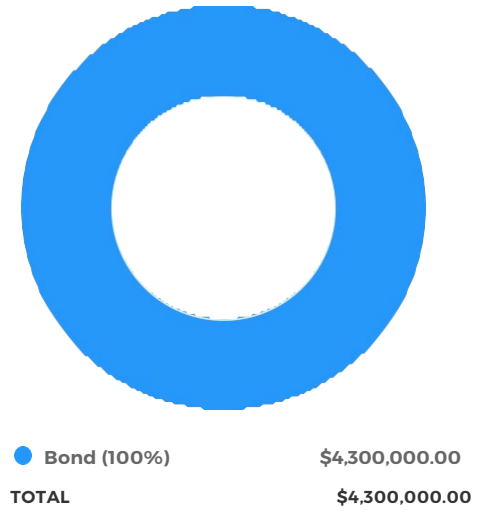
Total Budget (all years)
\$4.3M

Project Total
\$4.3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

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

Agnes Street Extension (water/wastewater lines only)

Overview

Submitted By	Tracy Waldron
Request Owner	Tracy Waldron
Est. Start Date	12/14/2021
Est. Completion Date	12/30/2024
Department	Water CIF
Type	Capital Improvement

Description

This is the utility portion of the Agnes Street Extension project. This is for design and construction of the water and wastewater lines as part of the project. This portion was not part of the grant funding.

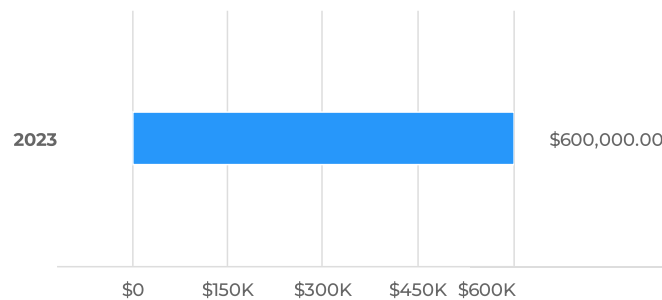
Details

Type of Project	None
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Capital Cost

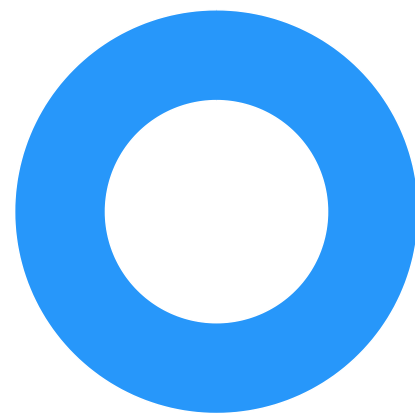
FY2023 Budget	Total Budget (all years)	Project Total
\$600,000	\$600K	\$600K

Capital Cost by Year



● Design

Capital Cost for Budgeted Years



● Design (100%) \$600,000.00
TOTAL \$600,000.00

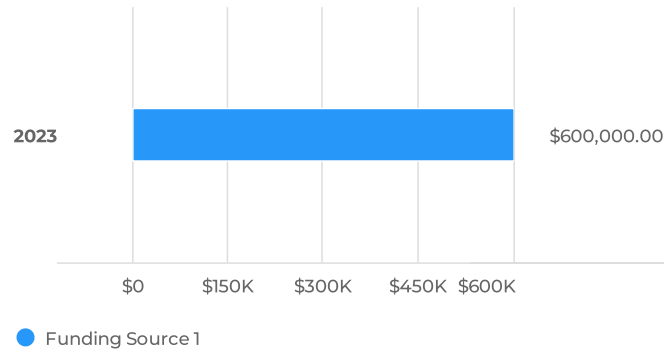
Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$600,000	\$600,000
Total	\$600,000	\$600,000

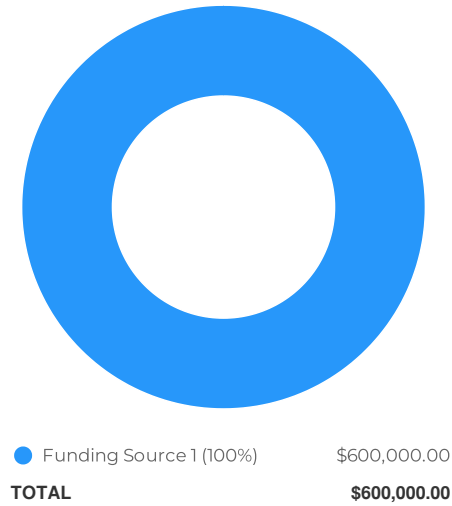
Funding Sources

FY2023 Budget **\$600,000** Total Budget (all years) **\$600K** Project Total **\$600K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Funding Source 1	\$600,000	\$600,000
Total	\$600,000	\$600,000

Cap Alluvial Wells at Fisherman's Park

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	11/25/2024
Est. Completion Date	06/27/2025
Department	Water CIF
Type	Capital Improvement
Project Number	WA-

Description

As part of the requirements of the Lost Pines Groundwater Conservation District 3 wells drilling permits, the City agreed not to use and cap the 5 alluvial wells at Fisherman's Park, once the 3 new wells are developed and in operation in the Simsboro well field. The new wells will be in operation once the Simbsboro WTP is in operation.

Details

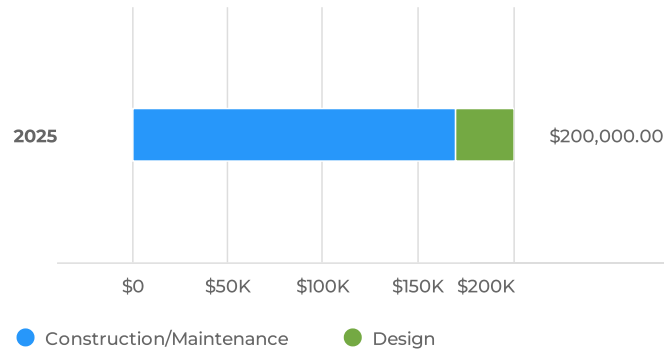
Type of Project	Other improvement
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Capital Cost

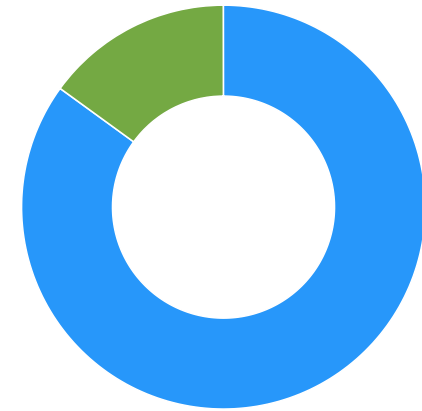
Total Budget (all years)
\$200K

Project Total
\$200K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (85%)	\$170,000.00
● Design (15%)	\$30,000.00
TOTAL	\$200,000.00

Capital Cost Breakdown

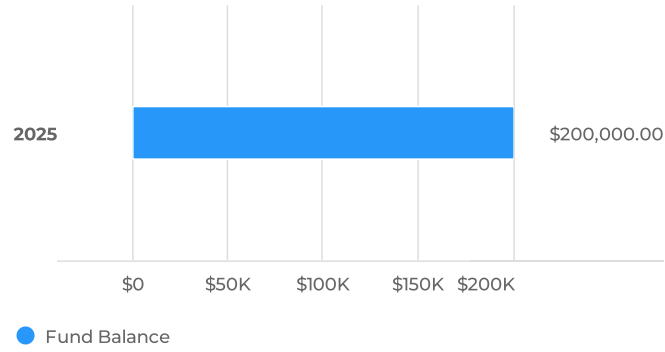
Capital Cost	FY2025	Total
Design	\$30,000	\$30,000
Construction/Maintenance	\$170,000	\$170,000
Total	\$200,000	\$200,000

Funding Sources

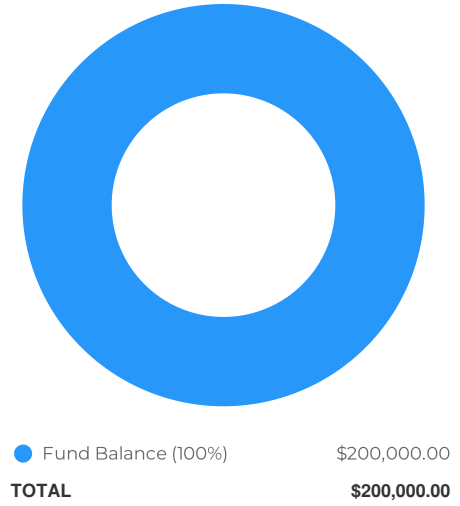
Total Budget (all years)
\$200K

Project Total
\$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Fund Balance	\$200,000	\$200,000
Total	\$200,000	\$200,000

Pine St Water Main Improvements

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	03/06/2023
Est. Completion Date	03/30/2025
Department	Water CIF
Type	Other

Description

Limits of work are from Pecan St. to Hwy 95. This project is a full rehabilitation to include street, drainage, sewer, water, and sidewalks. FY 2023 is for design of water line replacement.

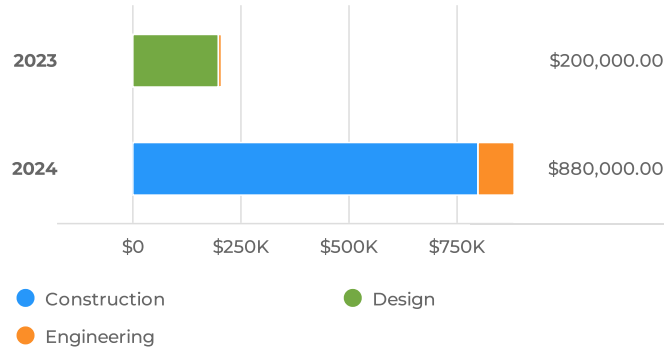
Capital Cost

FY2023 Budget
\$200,000

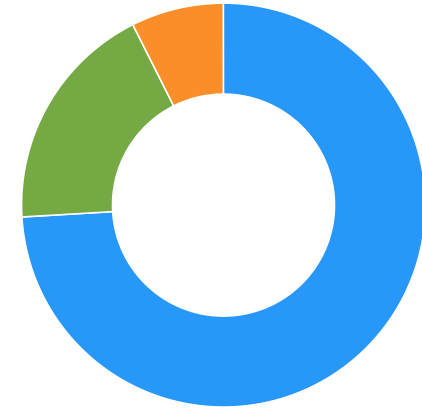
Total Budget (all years)
\$1.08M

Project Total
\$1.08M

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (74%)	\$800,000.00
Design (19%)	\$200,000.00
Engineering (7%)	\$80,000.00
TOTAL	\$1,080,000.00

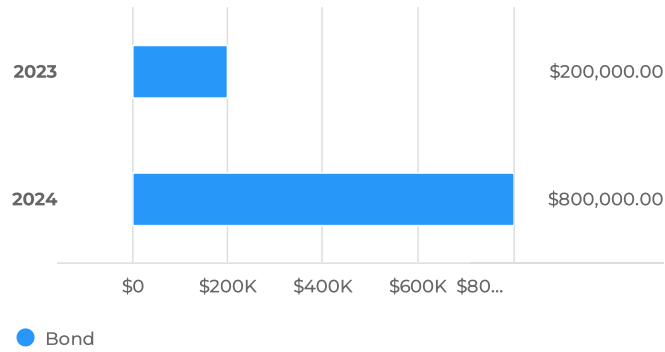
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$200,000		\$200,000
Engineering		\$80,000	\$80,000
Construction		\$800,000	\$800,000
Total	\$200,000	\$880,000	\$1,080,000

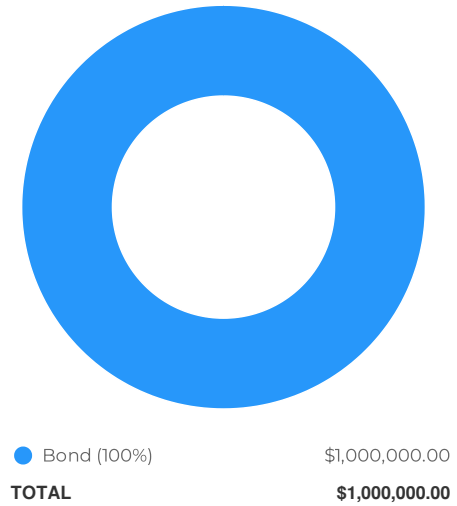
Funding Sources

FY2023 Budget **\$200,000** Total Budget (all years) **\$1M** Project Total **\$1M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$200,000	\$800,000	\$1,000,000
Total	\$200,000	\$800,000	\$1,000,000

Riverwood Water Main Replacement - Phase I

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	06/01/2022
Est. Completion Date	12/29/2023
Department	Water CIF
Type	Other

Description

The water lines on Riverwood Drive and Al Jones Street are in need of replacement due to aging and deterioration.

History

The city applied for a Community Development Block Grant (CDBG) grant, which was awarded in April, 2022. Because the grant will only cover a section of the work limits, it may be required to be constructed in two phases. To do all the area that needs rehabilitation, approximately \$1M is required. The existing water lines range from 2"-4" in size and are located in the ETJ, but are part of the city's water system. This project consists of replacing and upsizing the existing water lines to 6", replacing laterals, hydrants, and their appurtenances, which will benefit a total of 21 families. The project will be designed and constructed in 2 phases.

* Phase 1: Design will be \$55K covered by the grant.

Grant awarded: \$350K (Total project budget" \$402,500)

Construction covered by the grant: \$271K (Total \$323,100 with match funds)

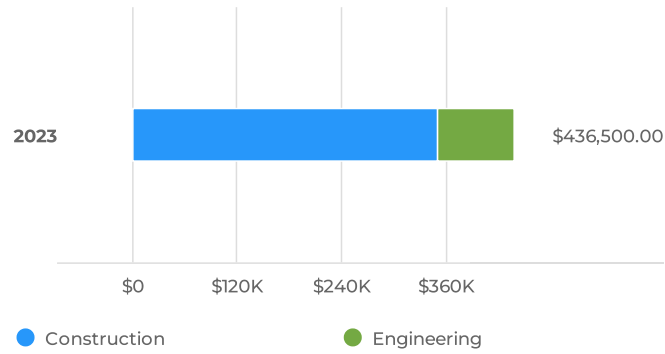
Grant Administration covered by the grant: \$24K (total \$24,400 with match funds)

Committed as Match: \$52,500

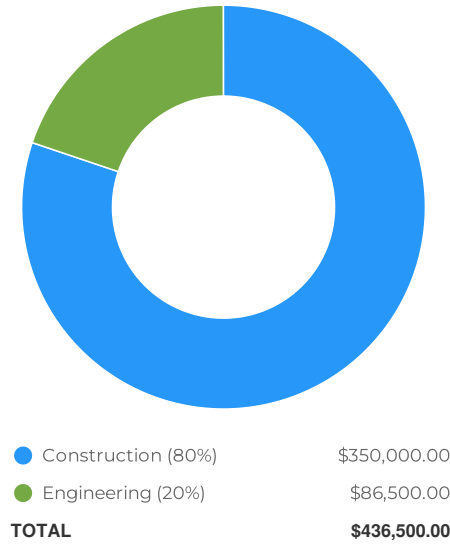
Capital Cost

FY2023 Budget **\$436,500** Total Budget (all years) **\$436.5K** Project Total **\$436.5K**

Capital Cost by Year



Capital Cost for Budgeted Years

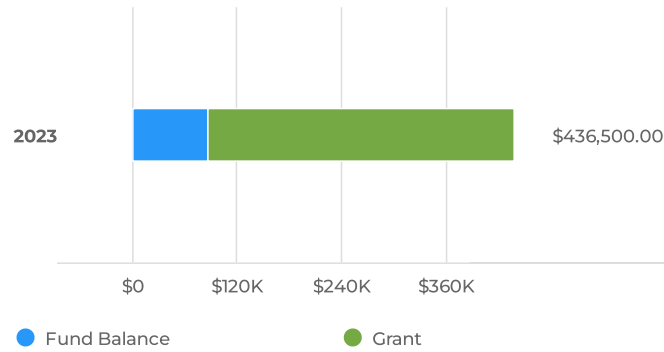


Capital Cost Breakdown		
Capital Cost	FY2023	Total
Engineering	\$86,500	\$86,500
Construction	\$350,000	\$350,000
Total	\$436,500	\$436,500

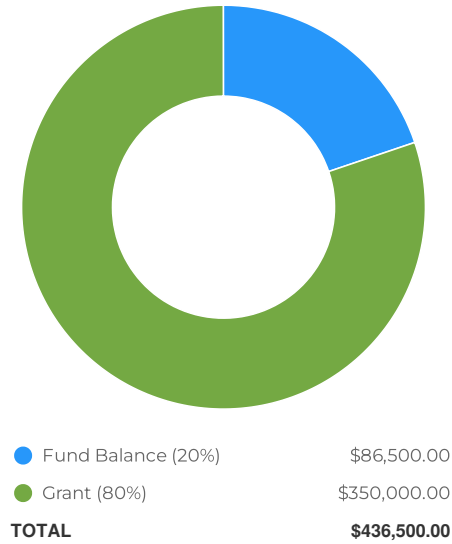
Funding Sources

FY2023 Budget **\$436,500** Total Budget (all years) **\$436.5K** Project Total **\$436.5K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	Total
Fund Balance	\$86,500	\$86,500
Grant	\$350,000	\$350,000
Total	\$436,500	\$436,500

Simsboro WTP 24-in Transmission Line to Bob Bryant Pump Station

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2026
Department	Water CIF
Type	Capital Improvement
Project Number	WA-

Description

A transmission line will be designed and constructed to bring the treated water from the Simsboro WTP to the Willow WTP. This project consists of the design and construction to extend this transmission line to the Bob Bryant Pump Station. This project will allow redundancy in the water system.

Details

Type of Project	New Construction
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Additional description and history

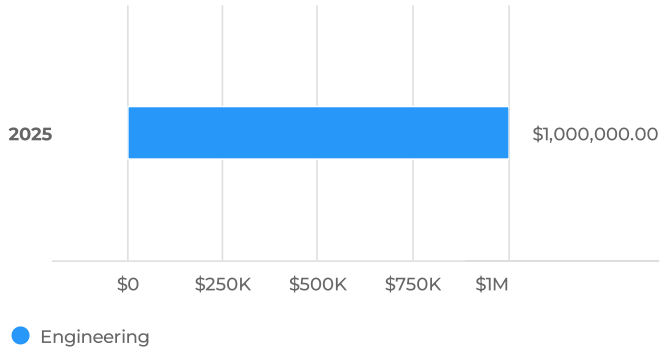
This project involves the construction of a 24-inch line connecting the Bob Bryant Pump station to the 24-inch transmission line from the Simsboro Aquifer WTP connecting to Willow Water Plant. It also involves the construction of 20/16-inch water lines downstream of the Bob Bryant Pump Station and along Charles Boulevard and Schaefer Boulevard. This project is proposed to increase the transmission capacity of the Bob Bryant Pump Station to serve growth. \$6M (design and construction)

Capital Cost

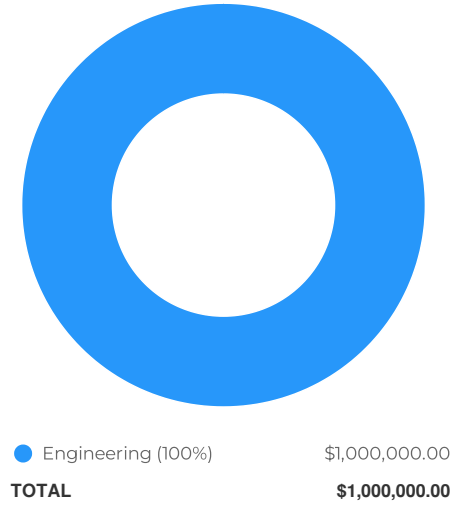
Total Budget (all years)
\$1M

Project Total
\$1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

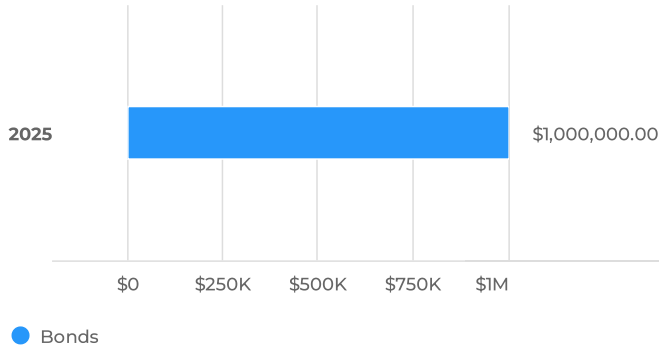
Capital Cost	FY2025	Total
Engineering	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

Funding Sources

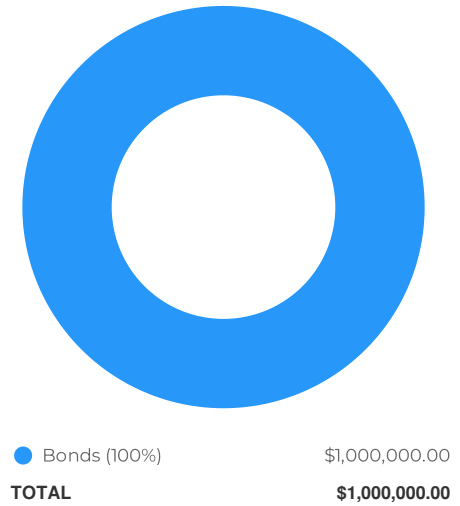
Total Budget (all years)
\$1M

Project Total
\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Bonds	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

Willow Water Treatment Plant Improvements - Phase I

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	10/24/2022
Est. Completion Date	01/31/2025
Department	Water CIF
Type	Other

Description

This project consists of designing the replacement of the two existing GSTs with two new concrete 1.25 MG GSTs at the Willow site. In addition, the existing Zone 1 Pump Station at Willow would be expanded from 2.1 MGD to 4.2 MGD, by replacing the three existing pumps.

History

A Preliminary Design Report (PDR) for the Bastrop Simbsboro Aquifer Water Supply Facilities was prepared by Freese And Nichols in July of 2020. This report identified improvements needed at the Willow Water Treatment Plant to include replacing the existing 0.5 MG concrete and 0.5 MG steel groundwater storage tanks (GST) due to their poor condition.

This project would increase capacity and provide additional pumping capacity to meet recommended pumping criteria in Pressure Zone 1 as identified in the Water Master Plan, 2022.

The project would be done in two phases:

Phase I: Design of both GSTs and Zone 1 Pump Station, replacement of concrete GST, demolition of existing GST and Zone 1 Pump Station expansion improvements

Phase II: Replacement of steel GST and demolition of steel GST

This project consists of designing and constructing Phase I.

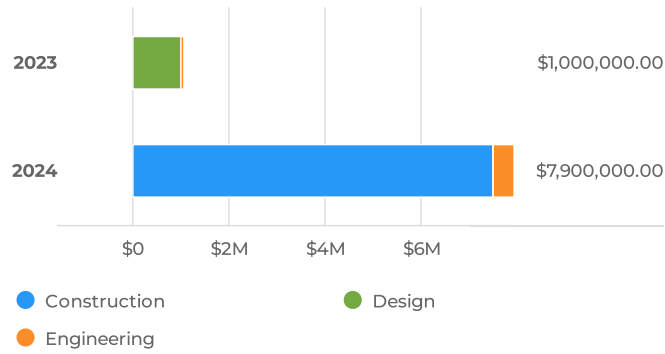
Capital Cost

FY2023 Budget
\$1,000,000

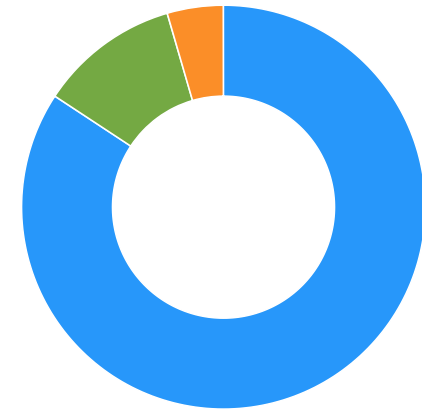
Total Budget (all years)
\$8.9M

Project Total
\$8.9M

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (84%)	\$7,500,000.00
Design (11%)	\$1,000,000.00
Engineering (4%)	\$400,000.00
TOTAL	\$8,900,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$1,000,000		\$1,000,000
Engineering		\$400,000	\$400,000
Construction		\$7,500,000	\$7,500,000
Total	\$1,000,000	\$7,900,000	\$8,900,000

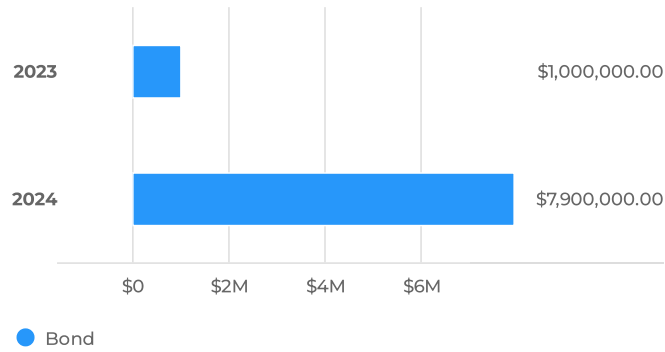
Funding Sources

FY2023 Budget
\$1,000,000

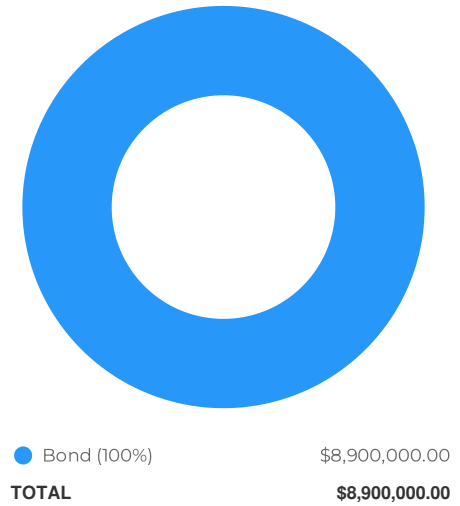
Total Budget (all years)
\$8.9M

Project Total
\$8.9M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Bond	\$1,000,000	\$7,900,000	\$8,900,000
Total	\$1,000,000	\$7,900,000	\$8,900,000

Willow Water Treatment Plant Improvements - Phase II

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	01/12/2026
Est. Completion Date	01/29/2027
Department	Water CIF
Type	Capital Improvement
Project Number	WA-

Description

A Preliminary Design Report (PDR) for the Bastrop Simbsboro Aquifer Water Supply Facilities was prepared by Freese And Nichols in July of 2020. This report identified improvements needed at the Willow Water Treatment Plant to include replacing the existing 0.5 MG concrete and 0.5 MG steel groundwater storage tanks (GST) due to their poor condition. This project consists of designing the replacement of the two existing GSTs with two new concrete 1.25 MG GSTs at the Willow site. In addition, the existing Zone 1 Pump Station at Willow would be expanded from 2.1 MGD to 4.2 MGD, by replacing the three existing pumps. This project would increase capacity and provide additional pumping capacity to meet recommended pumping criteria in Pressure Zone 1 as identified in the Water Master Plan, 2022.

The project would be done in two phases:

Phase I: Design of both GSTs and Zone 1 Pump Station, replacement of concrete GST, demolition of existing GST and Zone 1 Pump Station expansion improvements

Phase II: Replacement of steel GST and demolition of steel GST

Phase I is planned to be designed in FY23, and construction in FY23-FY24.

This project includes the construction of Phase II.

Details

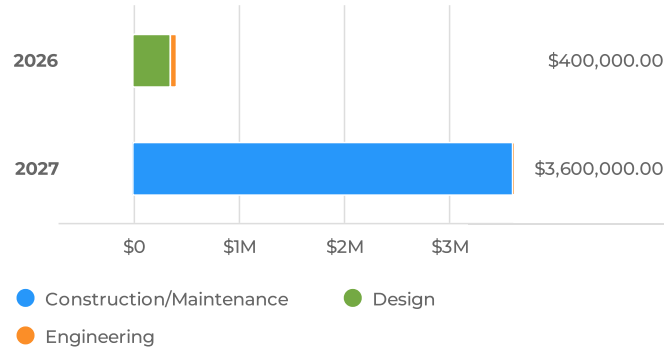
Type of Project	Other improvement
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Capital Cost

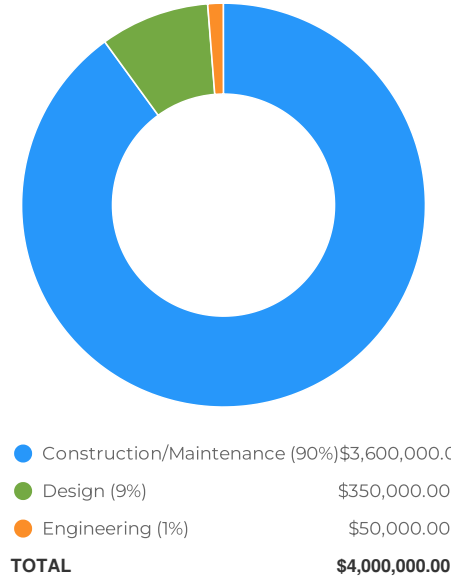
Total Budget (all years)
\$4M

Project Total
\$4M

Capital Cost by Year



Capital Cost for Budgeted Years



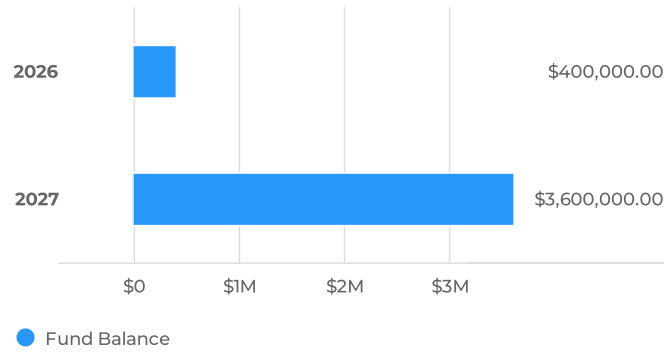
Capital Cost Breakdown			
Capital Cost	FY2026	FY2027	Total
Design	\$350,000		\$350,000
Engineering	\$50,000		\$50,000
Construction/Maintenance		\$3,600,000	\$3,600,000
Total	\$400,000	\$3,600,000	\$4,000,000

Funding Sources

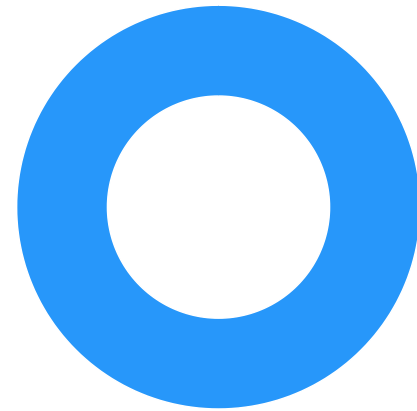
Total Budget (all years)
\$4M

Project Total
\$4M

Funding Sources by Year



Funding Sources for Budgeted Years



● Fund Balance (100%) \$4,000,000.00
TOTAL \$4,000,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Fund Balance	\$400,000	\$3,600,000	\$4,000,000
Total	\$400,000	\$3,600,000	\$4,000,000

WATER/WASTEWATER REQUESTS

Bob Bryant 20/16-in Transmission Lines

Overview

Submitted By	Fabiola De Carvalho, Director of Engineering
Request Owner	Fabiola De Carvalho, Director of Engineering
Est. Start Date	01/19/2026
Est. Completion Date	09/30/2027
Department	Water/Wastewater
Type	Capital Improvement
Project Number	WA

Description

This project involves the construction of new 20 and 16-in water lines downstream of the Bob Bryant Pump Station and along Charles Boulevard and Schaefer Boulevard. This project will increase the transmission capacity of the Bob Bryant Pump Station to serve growth.

Details

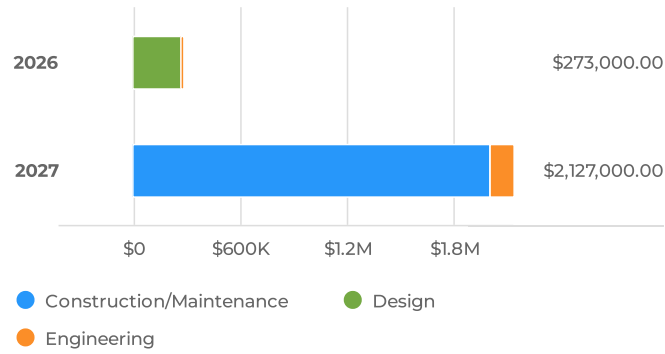
Type of Project	New Construction
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Capital Cost

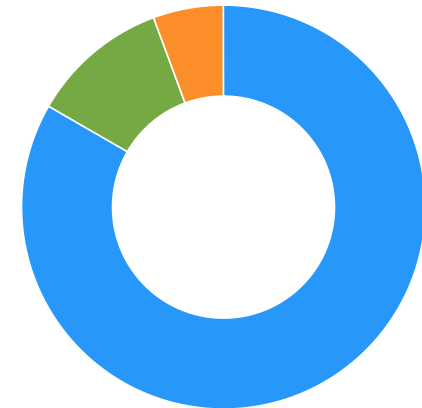
Total Budget (all years)
\$2.4M

Project Total
\$2.4M

Capital Cost by Year



Capital Cost for Budgeted Years



Construction/Maintenance (83%)	\$2,000,000.00
Design (11%)	\$265,000.00
Engineering (6%)	\$135,000.00
TOTAL	\$2,400,000.00

Capital Cost Breakdown

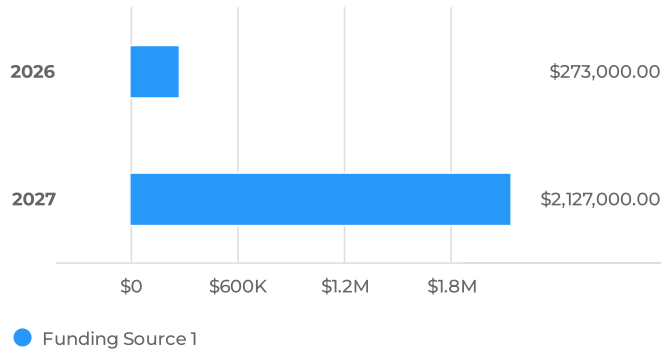
Capital Cost	FY2026	FY2027	Total
Design	\$265,000		\$265,000
Engineering	\$8,000	\$127,000	\$135,000
Construction/Maintenance		\$2,000,000	\$2,000,000
Total	\$273,000	\$2,127,000	\$2,400,000

Funding Sources

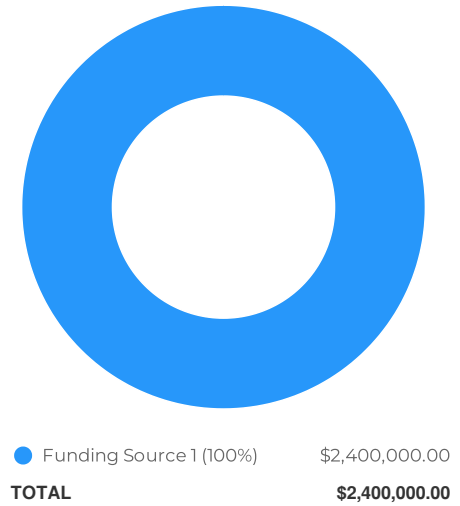
Total Budget (all years)
\$2.4M

Project Total
\$2.4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Funding Source 1	\$273,000	\$2,127,000	\$2,400,000
Total	\$273,000	\$2,127,000	\$2,400,000

Communications Antennae

Overview

Submitted By	Curtis Hancock, Public Works Director
Request Owner	James Wilson, W/WW Superintendent
Department	Water/Wastewater
Type	Capital Equipment

Description

General:

Request for funding to install a base station to support the City's Advanced Metering Infrastructure (AMI) network on top of the FM 20 EST.

Justification:

The City currently has one base station located at the Library, which does not have the ability to collect meter data to support the impending developments on the West side of Bastrop's service area. The City's AMI contractor has identified the need to place an additional base station to the West, and has further identified the FM20 Elevated Storage Tank as the ideal location for placement to support future expansion.

No cost estimate available at this time.

Details

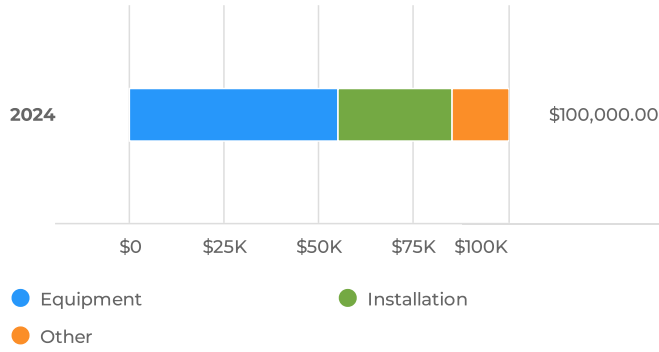
New Purchase or Replacement	New
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Capital Cost

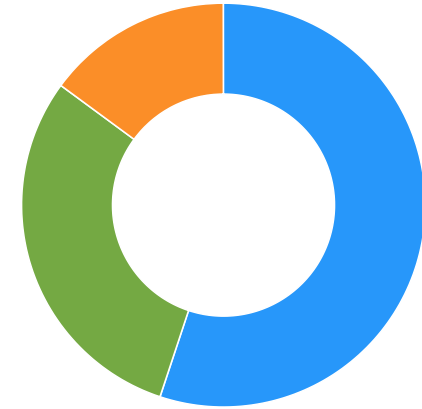
Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (55%)	\$55,100.00
● Installation (30%)	\$30,000.00
● Other (15%)	\$14,900.00
TOTAL	\$100,000.00

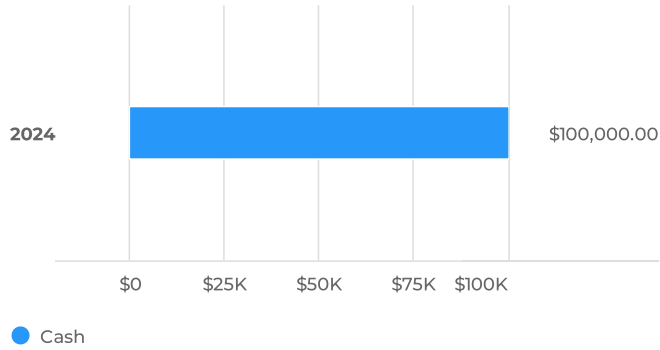
Capital Cost Breakdown		
Capital Cost	FY2024	Total
Equipment	\$55,100	\$55,100
Installation	\$30,000	\$30,000
Other	\$14,900	\$14,900
Total	\$100,000	\$100,000

Funding Sources

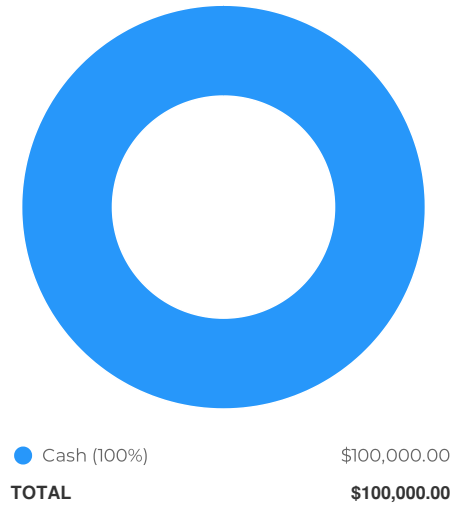
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Cash	\$100,000	\$100,000
Total	\$100,000	\$100,000

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

SEC Reference	Last updated	Description	Amount of fee/Dep
A1.07		RECORDS MANAGEMENT PROGRAM	
A1.07.017	Ord. No. 2022-22 9/20/2022	Charges for printing copies for public information	
		Standard size paper copy (per printed page)	\$0.10
		Nonstandard copy – JAZ drive	Actual Cost
		Nonstandard copy – other electronic media	Actual Cost
		Non-standard-size copy-Paper (each printed page)	\$.50
		Non-standard-size copy-Other	Actual Cost
		Personnel Charge per hour	17.50
		Overhead charge-20% of personnel charge	Actual
		Remote document retrieval charge	Actual Cost
		Computer resource charge: Client/server-per minute	\$1.00
		Computer resource charge-PC or LAN-per minute	\$.50
		Programming time charge-per hour	\$28.50
		Miscellaneous supplies	Actual Cost
		Postage and shipping charge	Actual Cost
		Fax charge-Local per page	\$.10
		Fax charge-long distance- same area code-per page	\$.50
		Fax charge-long distance-different area code-per page	\$1.00
		Other costs	Actual Cost

The Office of Attorney General adopts rules for use by governmental body in determining charges under Texas Government Code, Chapter 552 Subchapter F.

PARKS

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

SEC Reference	Last updated	Description	Amount of fee/Dep
		Multipurpose fields	
		Schedule for commercial use fees and deposits for the multipurpose fields in Fisherman's Park, Bob Bryant Park, Kerr Park, and Hunter's Crossing Park.	
		0-100 patrons	\$100.00/\$200.00
		101-200 patrons	\$250.00/\$400.00
		201-500 patrons	\$400.00/\$600.00
		Additional park amenities fees commercial use.	
		Softball fields-daily practice use	\$30.00 per hour/\$100.00 Dep
		Softball fields-additional lighting (6-10pm)	\$10.00 per hour
		Softball fields-tournament use	\$250.00 per day/\$200.00 Dep
		Sand volleyball court – 4-hour block (no lighting)	\$80.00
		Pier/Scenic outlook – additional seating	\$3.00 per chair
		Tennis & Basketball courts – 4-hour block	\$80.00
		Tennis & Basketball courts-limited lighting available (6-10 pm)	\$10.00 per hour
		City staff – required with 100+	\$25.00 per hour
		Disc Golf Tournaments	\$200 (100 players); \$2.00 per player after 100
		Additional equipment required	Standard FEMA rates
		Barricades Type I	\$5.00 each
		Barricades Type II	\$20.00 each
		Barricades Type III	\$25.00 each
		Cones 24-36"	\$2.00 each
		Cones 48"	\$4.00 each
		The fees and deposits provided for in this section are for one (10) week period of the commercial use. Each ten (10) week period shall require a new fee and deposit.	
		Rodeo Arena Rental Fees	
		Rodeo Arena Rental includes lighting	\$200.00 per day
		Security Deposit for entire event	\$400.00
		Rodeo Arena Rental-4-hour block before dark	\$50.00
		4-hour block before dark security deposit	\$100.00 per 4-hr block
		Rodeo Arena Rental-4-hour block after dark	100.00
		4-hour block after dark security deposit	\$200.00 per 4-hr block
		Services required during event	See Fee Schedule
		Arena dirt work-City crew-tractor, drag	\$50.00 per hour
		City Staff (litter, assistance, etc.)	\$20.00 per hour, per person
		Electricity for arena lights	\$10.00 per hour
		Water for arena dirt work	\$5.00 per 1,000 gallons
		RV and/or campsites with hook-ups (includes water/electric)	\$35.00 per day
		Concession stand/kitchen	See concession stand agreement
		Dog training	
		Dog training classes in Bark Park only per class	\$25.00
		Deposit	\$50.00
		Recreation	Membership Fees Monthly
		Individual	Resident \$30; Non-Resid. \$35
		Family	Resident \$50; Non-Resid. \$55
		Senior/Military/Disabled Person(s)	Resident \$20; Non-Resid. \$25
		Military Family	Resident \$40; Non-Resid. \$45
		City Employee	Indiv. \$0; Family \$30
		Drop-in Fee	\$5-\$20

LIBRARIES

SEC Reference	Last updated	Description	Amount of fee/Dep
A1.12	Ord. No. 2022-22 9/20/2022	Membership Fees	
		Annual Membership	Resident: \$0.00 Non-Resident: \$25.00
		Six-month Membership	Resident: \$0.00 Non-Resident: \$15.00
		Circulating Material Fines & Fees	
		Materials not returned 30 days past due date	Up to Manufacturer's Suggested Retail Price (MSRP)
		Electronic devices returned after Due Date	\$1.00 per item per day, no grace period, \$30.00 cap per item.
		Replacement of Bastrop Public Library materials or electronic devices lost or damaged beyond repair	Manufacturer's suggested retail price (MSRP)
		Replacement of Interlibrary Loan materials lost or damaged beyond repair	Set by lending library
		Interlibrary Loan return shipping costs	\$3.00 per item
		Meeting Rooms	
		Maynard Conference Room	General: \$25.00 per hour Deposit \$100
		Pressley Meeting Room	General: \$50.00 per hour Deposit \$100
		Supply and Equipment Fees	
		Printing – Black & White, Letter-sized paper	\$0.10 per page
		Printing – Color, Letter-sized paper	\$1.00 per page
		Printing – Black & White, Ledger-sized paper (11X17")	\$0.20 per page
		Printing – Color, Ledger-sized paper (11X17")	\$1.20 per page
		3D Printing, except as part of an official Library program	\$0.10 per gram
		Miscellaneous Fees	
		Replacement library card	\$1.00
		Electronic devices returned via exterior book drop	\$5.00

ANIMAL CONTROL

SEC Reference	Last updated	Description	Amount of fee/Dep
A2.02		VACCINATION AND LICENSING OF DOGS AND CATS	
A2.02.005	Ord. No. 2005-15 03/22/2005	Guard dog permit	\$35.00
A2.02.008	Ord. No. 2008-10 02/26/2008	License fee Altered dog	\$5.00
		Unaltered dog per animal	\$25.00 per animal, per year
A2.03	Ord. No. 2022-22 9/20/2022	KENNELS AND MULTIPLE PET OWNERSHIP	
A2.03.002		Kennel permit	\$70.00
		Multiple pet owner's permit	\$35.00
		Private breeder's permit	\$35.00
A2.003.006		Commercial animal sales permit	\$70.00
A2.04	Ord. No. 2005-15 03/22/2005	IMPOUNDMENT	
A2.04.001		Authorized fees	
		Initial impoundment fee	\$40.00 per animal
		Dog or cat per additional day	\$3.50 per animal
A2.04.002		Owner surrender fees	
		Animals surrendered by owner/harbinger:	
		owner surrender one pet	\$20.00
		Owner surrender pets in litter, 8 weeks-3 months	\$25.00 per litter
		Owner surrender under 8 weeks of age	\$10.00 per animal
A2.04.007		Adoption of impounded animals	
		Adoption fee with mandatory spay/neuter agreement	\$15.00
A2.04.035		Livestock and estray impoundment fees	
		Cattle, per head	\$40.00 each
		Equine, per head	\$40.00 each
		Swine, per head	\$40.00 each
		Exotic fowl, per bird	\$40.00 each
A2.08	Ord. No. 2005-15 03/22/2005	DANGEROUS DOGS	
A2.08.010		Permit and tag	
		Dangerous dog, unspayed/unneutered	\$100.00 each
		Dangerous dog, spayed/neutered	\$50.00 each
		Dangerous dog, renewal, unspayed/unneutered	\$50.00 each
		Dangerous dog, renewal, spayed/neutered	\$25.00 each

BUILDING REGULATIONS

SEC Reference	Last updated	Description	Amount of fee/Dep
A3.01		GENERAL PROVISIONS	
A3.01.002	Ord. No. 2021-12 09/21/2021	Charges for consulting services Professional/Consultant fees and related charges incurred by the City	Actual fee plus 15% administrative fee
A3.01.003	Ord. No. 2017-23 09/27/2017	Work commencing prior to permit issuance- The greater of:	100% of the calculated permit and inspection fees or \$150, in addition to the required permit and inspection fees
A3.01.004	Ord. No. 2022-22 9/20/2022	Certificate of Occupancy fees: Certificate of Occupancy (occupancy classification change and short-term rentals) Certificate of Occupancy (tenant or lease 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 (must be verified by Building Official) Permit Technology Fee (per construction permit which are based on sliding fee scale only)	\$270 \$85 \$25 \$25 5% 50% reduction \$6
A3.04		BUILDING CODE	
A3.04.002	Ord. No. 2022-22 9/20/2022	Schedule of permit fees All permit and inspection fees shall be based on the following schedule, unless otherwise stated or authorized by state law: <u>Commercial Construction</u>	<u>*SF Value based on ICC Building Valuation Data</u>
		New Commercial - Less than \$500,000	\$5 per \$1,000 valuation; minimum \$1,000 fee
		New Commercial - \$500,001 to \$1,000,000	\$3,500 base fee plus \$4.5 per additional \$1,000
		New Commercial - \$1,000,00 to \$5,000,000	\$8000 base fee for the first \$1,000,000 plus \$4 per additional \$1,000
		New Commercial - \$5,000,000 and up	\$24 ,000 base fee for the first \$1,000,000 plus \$3 per additional \$1,000
		New Commercial Inspection Fee (with Permit)	45% of New Construction Permit Fee

SEC Reference	Last updated	Description	Amount of fee/Dep
		Commercial Shell Building	65% of the New Construction Permit Fee
		Commercial Tenant Finish out (per space/area)	65% of the New Construction Permit Fee
		Commercial Remodel	\$1,000 plus \$.50 per sf
		*Note: Commercial Additions at New Commercial Fees	
		Commercial Roofing permit	\$500.00 + \$0.10 sf
		Commercial Accessory Structure	\$215
		Commercial Accessory Building – 120 sf or less	\$105
		Commercial Accessory Building – 121 sf – 160 sf	\$215
		Commercial Accessory Building – 161 sf or more	\$320
		Commercial Fences and flatwork	\$190
		Commercial Miscellaneous Inspections	\$95 per inspection; after hours -2 hour minimum
		Commercial reinspection (per inspection)	\$95
		Commercial Minimum Permit, if no fees listed are applicable-	\$530
		Residential Construction	
		New Residential – Less than 900 sf	\$690
		New Residential – 901 sf to 1500 sf	\$1200 plus \$0.25 per sf
		New Residential – 1501 sf to 5000 sf	\$1500 plus \$0.25 per sf
		New Residential – 5001 sf and up	\$2000 plus \$0.25 per sf
		New Residential Inspection Fee (with Permit)	45% of New Construction Permit Fee
		Residential Addition	\$750
		Residential Remodel (total residence)	\$530
		Residential Kitchen Remodel	\$160
		Residential Bathroom Remodel	\$160
		Residential Remodel/Window Replacement or other	\$160
		Roofing permit – Residential	\$160
		Residential Accessory Structure	\$160
		Residential Accessory Buildings - 120 sf or less	\$85
		Residential Accessory Building - 121 sf to 160 sf	\$160
		Residential Accessory Building - 160 sf and up	\$320
		Accessory Dwelling Unit Finish-Out	\$500

SEC Reference	Last updated	Description	Amount of fee/Dep
		Residential Fence-and flatwork	\$85
		Residential Miscellaneous Inspections	\$85
		Residential reinspection (per inspection)	\$75
		Residential Minimum 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	\$500
		Solar System	\$85
A3.17	Ord. No. 2021-12 09/21/2021	Floodplain Development Permits:	
		Single Family, community facility	\$150
		Multifamily, commercial, industrial	\$250
A3.17		Floodplain Development Permit Variance:	\$150
A.3.05			ELECTRICITY – ELECTRICAL CODE
A.3.05.035	Ord. No. 2021-12 09/21/2021	Electrical Construction	
		Commercial attachment permit.	\$160
		Commercial trade permit (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)
		Commercial reinspection (per inspection)	\$95
	Ord. No. 2022-22 9/20/2022	Reconnect Meter Inspection (meters 6 months or more without service)	\$85
		Residential attachment permit.	\$85
		Residential Trade permit (each project/permit)	\$85
		Residential reinspection (per inspection)	\$75
A3.06	Ord. No. 2022-22 9/20/2022		PLUMBING CODE
		Plumbing Construction	
		Commercial attachment permit.	\$160
		Commercial Trade Fee (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)

SEC Reference	Last updated	Description	Amount of fee/Dep
		<u>CSI or RMI Inspection</u>	<u>\$85</u>
		Commercial Irrigation Permit	\$215
		Commercial reinspection Fees (per inspection)	\$95
		Residential attachment permit.	\$85
		Residential Trade Fee (each project/permit)	<u>\$85</u>
		Residential Irrigation Permit	\$85
A3.06.037	Ord. No. 2021-12 09/21/2021	Residential Water Heater Replacement	\$85
		Residential reinspection (per inspection)	\$75
A.3.07		MECHANICAL CODE	
A3.07.001	Ord. No. 2021-12 09/21/2021	Mechanical Construction (HVAC)	
		Commercial attachment permit.	\$160
		Commercial Trade Fee (each project/permit)	\$215 per building, plus \$150 per additional floor (+1 stories)
		Commercial HVAC unit replacement (per 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. 2021-12 09/21/2021	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

SEC Reference	Last updated	Description	Amount of fee/Dep
		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
A3.21		STREETS, RIGHTS-OF-WAY AND PUBLIC PROPERTY	
A3.21.064	Ord. No. 2019-42 9/24/2019	Work within the Right-of-Way Permit (driveway, sidewalks, culvert or drainage channel mod., etc.)	\$200
A3.22	Ord. No. 2017-23 09-26-2017		

BUSINESS REGULATIONS

SEC Reference	Last updated	Description	Amount of fee/Dep
A4.03	Ord. No. 2017-03	TAXICABS, SHUTTLES AND TOURING VEHICLES	
A4.03.001		License Fee – Annual license and inspection fee for taxicabs, shuttles, touring and alternative vehicles.	\$25.00 Per Vehicle
			\$12.00 Additional fee, per driver.
A4.04	Ord. No. 2005-7	PEDDLERS, SOLICITORS AND VENDORS	
A4.04.033		Fees	
		Individual peddler, solicitor and vendor permit (60 days).	\$30.00
		Individual peddler, solicitor, vendor permit (each agent or employee).	\$10.00
		Renewal of individual peddler, solicitor and vendor permit.	\$15.00
		Replacement permit.	\$10.00
A4.04.073	Ord. No. 2005-7 City of Bastrop Budget Book 2023	Permit for temporary/seasonal and multiple vendors – Fee; right of city to refuse permit	Page 174
		Temporary/seasonal and/or multiple vendors or events permit (30 days).	\$100.00
		Temporary/seasonal and/or multiple vendors or events permit (60 days).	\$150.00
		Temporary/seasonal and/or multiple vendors or events permit (90 days).	\$200.00
		Replacement permit.	\$10.00
A4.04	Ord. No. 2022-22 9/20/2022	Mobile Food Court – Mobile Food Vendor	
		Six Month	\$300.00
		Per Year	\$400.00
		Accessory to Primary Use – Mobile Food Vendor	
		Six Month	\$300.00
		Per Year	\$400.00
		Temporary Mobile Food Vendor Permit	
		Six Months	\$400.00
		Per Year	\$600.00
		Special Event Mobile Food Vendor Permit	
		Per Permitted Special Event per Trailer	\$100
A4.05	1995 Code	COIN-OPERATED MACHINES	
A4.05.001		Occupation Tax – Charge for release of machine sealed for nonpayment.	\$5.00

SEC Reference	Last updated	Description	Amount of fee/Dep
SPECIAL EVENTS PERMITS, PUBLIC GATHERINGS AND PARADES			
A4.06			
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
SEXUALLY ORIENTED BUSINESSES			
A4.07	1995 Code		
A4.07.033		Division 2. License - Fee	
		Initial Application	\$2,000.00
		Annual Fee	\$500.00
VEHICLE TOWING			
A4.10	Ord. No. 2014-5, 4/22/14		
A4.10.011		Fees for non-consent tows. (Maximum fees allowed)	
		Regular towing charge (for vehicles not requiring the use of heavy-duty wrecker) for vehicles 10,000 pounds or less.	\$150.00
		If medium duty or heavy-duty wrecker is used to tow vehicles in excess of 10,000 pounds.	\$300.00
		The following additional fees may be charged if verified by the peace officer in charge of the accident scene:	
		Exceptional labor such as clearing debris. Exceptional labor does not include normal hook-up procedure or routine cleanup not to exceed 30 minutes. and does not include the disposal of classified hazardous waste or vehicle cargo.	\$75.00 per hour
		Winching, one-hour minimum, only if normal hook-up is not possible because of conditions or location of vehicle	\$75.00 per hour
		Wait time, if it exceeds 30 minutes from time of arrival at the accident scene.	\$35.00 per hour
		Flat fee for use of medium duty or heavy-duty wrecker, if it exceeds 30 minutes from time of arrival.	\$100.00 per hour
		If an additional operator is required to complete a tow, the second operator may charge a fee.	\$35.00 per hour
		Towing fee study: Towing company(ies) requesting a towing fee study from the city shall deposit prior to the city beginning the study.	\$500.00

FIRE PREVENTION AND PROTECTION

SEC Reference	Last updated	Description	Amount of fee/Dep
A5.08	Ord. No. 2017-18, Exh. A, 7/11/17	EMERGENCY, FIRE AND RESCUE SERVICES	

A5.08.001

Apparatus	Price per Hour
Class A engine	\$500 per unit
Aerial	\$500 per unit
Rescue (heavy)	\$600 per unit
Brush truck	\$400 per unit
Command car/truck	\$200 per unit
PPV fan	\$55 per unit
Generator, portable	\$55 per item
Generator	\$55 per item
Chain saw	\$45 per item
Portable pump	\$95 per item
Float pump	\$65 per item
Tool	Price
Foam nozzle	\$55 per incident
Foam eductor	\$50 per incident
AFFF foam	\$40 per gallon
Class A foam	\$25 per gallon
Piercing nozzle	\$40 per incident
M/S fog nozzle	\$55 per incident
M/S straight bore nozzle	\$30 per incident
Salvage cover	\$28 per item
SCBA pack	\$85 per item
Hall runner	\$18 per incident
Portable tank	\$75 per incident
Water extinguisher	\$22 per incident
Dry chemical extinguisher	\$45 per incident
CO ₂ extinguisher	\$45 per incident
Scene lights	\$22 per item
Water vests	\$30 per item
Thermal imaging camera	\$75 per incident
Sawzall	\$55 per incident
Spreaders	\$250 per incident

Cutters	\$250 per incident
Rams	\$250 per incident
Air bags	\$250 per incident
K-12 saw	\$55 per incident
Target saw	\$55 per incident
Ajax tool	\$25 per incident
K-tool	\$25 per incident
Windshield tool	\$15 per incident
Rescue blanket	\$32 per item
Rope	\$25 per item
Supplies/Service	Price
Absorbent	\$17 per bag
Absorbent booms	\$40 per item
Top sol	\$35 per item
Disposable coveralls	\$30 per item
Neoprene gloves	\$20 per item
Latex gloves	\$6 per item
Over boots	\$25 per item
Disposable goggles	\$15 per item
Gas plug kit	\$50 per item
Plug and dike	\$65 per item
Drum liners	\$10 per item
Barricade tape	\$22 per item
Poly sheeting	\$55 per item
Removal of hazardous material	\$150 per incident
Disposal of hazardous material	\$150 per incident
Gas multimeter	\$65 per incident
CO ₂ meter	\$65 per incident
Microblaze	\$10 per quart/\$150 per 5 gal
Collision investigation fee. Charged in responses where no mitigation services, debris removal, or rescue services are performed.	\$275

SEC Reference	Last updated	Description	Amount of fee/Dep
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A5.10

Ord. No. 2021-12
9/21/2021

FIRE PLANNING REVIEW AND INSPECTIONS

	Fees and Charges
Cancellation Fees	
Cancellation Fee	\$100
License/Use Permits	
Fire Protection System Permit	\$30
Annual permit to ensure that life-safety systems including sprinkler systems, alarm systems, stand-pipe systems, and hood systems, have been inspected by a third party.	
Hazardous Materials Permit Fee	Variable based upon Haz-Mat
Fees paid once every 3 years. Note: Range based on number of gallons of liquid, pounds of solid, and cubic feet of gas.	
Hazardous Materials Permit Renewal	Variable based upon Haz-Mat
High Pile Review	\$145
High Pile Review with Hazmat	\$215
High Pile Storage Permit	
Annual Fee for High Pile Storage	
0-15,000 sq. feet	\$100
15,001-50,000 sq. feet	\$200
> 50,001 sq. feet	\$300
Printing/Copies	
Inspection Reports	Same
System Plans and Calculations	Same
Professional Services/Analysis	
After Hours Fire Inspection	\$100/hour (2 hour minimum)
Annual State Short-Term Occupancy Inspections	
Includes Daycare, Foster Care, Adoption, Halfway Houses, Group Care, MHMR, Adult Daycare, or other short term	
1-30 Occupants	\$75
>30 Occupants	\$150
Clean Agent Extinguishing System Inspection	
1-50 heads	\$145
> 50 heads	\$145 + \$0.50 per head over 50

Fire Alarm System or Fire Sprinkler System Inspection	
Less than \$6,250	\$300
\$6,250 to \$250,000	\$425
\$251,000 to \$500,000	\$525
\$501,000 to \$1,000,000	\$675
\$1,000,000 to \$3,000,000	\$950
3,000,000 to \$6,000,000	\$1,425
\$6,000,000 and up	\$1,425 plus \$0.38 for each additional \$1,000.00
Fire Final (Certificate of Occupancy) Inspection	
0-10,000 sq ft	\$100
> 10,000 sq. ft.	\$100 + \$1.00/SF over 1,000
Fire Pump Test	\$315
Generator Testing	
<660 gallons of fuel	\$100
>660 gallons of fuel	\$150
Hospitals/Similar Occupancy Inspections	\$100
Nursing Home/Occupancy Inspections	\$100
Hydrant Flow Testing Reports	
Actual flow test performed	\$150
Each additional hydrant	\$75
Pulled from files	\$25
Hydrostatic Tests	\$100
Kitchen Extinguishing Hood System Test	\$100
Miscellaneous Inspections	\$100 plus \$50/hour over 1 st hour
Mobile Food Vendor Inspection (LP Gas)	\$100
Inspection of use, storage, handling and transportation	
Standpipe Flow Test - Requires Eng. Company	
1st building	\$600/building
Additional building	\$150 per additional bldg.
State Licensed Occupancy Inspections	\$100
Includes Labs, Clinics, Massage Therapy, Rehabilitation, Bonded Warehouses, Physical Therapy, or other similar	
Re-inspection Fee	\$125 plus \$65/hour over 2 hours
Site/Plan Reviews	

Access Control & Egress Impact Systems Review (per system submitted)	\$125
Dry/Wet Chemical & Clean Agent System Review (per system submitted)	\$125
Fire Alarm System or Fire Sprinkler System Plan Review	Plus 5% Administrative Fee on all permits
"Alarm devices" include individual pieces of equipment such as initiating devices, signaling devices, fire alarm panels, and power extenders.	
Less than \$6,250	\$200
\$6,250 to \$250,000	\$300
\$251,000 to \$500,000	\$425
\$501,000 to \$1,000,000	\$550
\$1,000,000 to \$3,000,000	\$800
3,000,000 to \$6,000,000	\$1,200
\$6,000,000 and up	\$1,200 plus \$0.38 for each additional \$1,000
Charge for drawings to a scale other than 1/8"=1'	\$10 per sheet
Standpipe Systems Review (per system submitted)	\$150
Site Plan Review	\$150
Preliminary Design/Review Fee	\$100/hour (1 hour minimum)
This fee is charged to the customer for staff time needed to provide code consultations, code interpretations, and preliminary design input for new architectural and engineering designs.	
Special Events	
Burn Permit (Special Event)	\$100
Carnival/Circus Operational Permit	\$200
Permit required for outdoor events with expected attendance of > 75 people with some exceptions granted	
Festival/Fair Operational Permit	
49 - 499 Expected Attendees	\$150
>500 Expected Attendees	\$300
Fire Watch (Stand By for Special Events)	\$100/hour (2 hour minimum)
Fireworks/Pyrotechnics	\$200

Fee includes plan review, license review, and site inspection	
Public Assembly Permit	\$150
Annual permit requirement for nightclubs	
Re-inspection Fee for Special Events	\$16
Fee is charged for inspector to revisit a special event site due to safety findings in initial inspection	
Special Effects	\$100
Special Event Permit Revision Fee	\$75
Fee is charged for a re-review of site plan changes for a special event	
Stand By Type VII Fire Apparatus	\$150 per hr. (2 hour minimum)
This is for a six wheeler ATV with 2 firefighters.	
Stand By Type VI Fire Apparatus	\$200 per hr. (2 hour minimum)
This is for a Brush Truck with 2 firefighters.	
Standby Fire Apparatus (Engine Company)	\$300 per hr. (2 hour minimum)
This is for a Fire Engine with 4 firefighters	
Temporary Change of Use Permit	\$150
Permit issued for hosting public events of > 50 people in a non-public event structure	
Temporary Helistop Permit	\$150
Permit is required to ensure temporary helistop is in compliance with adopted Fire Code and applicable NFPA standards	
Temporary Occupancy Load Adjustment	\$100
Tents/Temporary Membrane Structure Permit	\$100
Permit required for tents walled on any side in excess of 400 sq. ft. or any tent which exceeds 700 sq. ft. in area. Permit also required for temporary membrane structures.	
Theatrical Performance w/ Open Flame	\$100
Performances with open flames	
Trade Show/Exhibit Permit	\$100
Permit required for all events classified as trade shows, exhibits, or garden shows	
Trade Show/Exhibit Additional Floor Plan Review	\$50

MUNICIPAL COURT

SEC Reference	Last updated	Description	Amount of fee/Dep
A7.01		MUNICIPAL COURT - GENERAL PROVISIONS	
A7.01.014	1995 Code	Jurors - Jury fee. Jury fee for defendant convicted after requesting jury trial	\$5
A7.01.023	1995 Code	Fee for person requesting driving safety course.	\$10
A7.02		MUNICIPAL COURT – BUILDING SECURITY FUND	
A7.02.002	Ord. No. 2022-22 9/20/2022	Assessment of fee – Security fee for defendants convicted in a trial for a misdemeanor offense (except for parking ticket offenses) in the municipal court.	\$4.90
A7.03		TECHNOLOGY FUND	
A7.03.002	1995 Code	Assessment of fee - Technology fee for defendants convicted of a misdemeanor offense in the municipal court.	\$4.
A.7.04		JUVENILE CASE MANAGER FUND	
A.7.04.002	Ord. No. 2005-40, 11/22/05	Assessment of fee - Juvenile case manager fee for defendants convicted of a fine-only misdemeanor offense (except for parking citations) in municipal court.	\$5
A.7.05		MUNICIPAL JURY FUND	
A.7.05.002	Ord. No. 2022-22 9/20/2022	Assessment of fee – Municipal Jury fee for defendants convicted in a trial for a misdemeanor offense (except for parking ticket offenses) in the municipal court.	\$0.10

OFFENSES AND NUISANCES

A8.05.091		ABANDONED AND JUNKED VEHICLES	
	Ord. No. 2022-22 9/20/2022	Fee to accompany report of garage keeper to police department	\$25

TRAFFIC AND VEHICLES

A12.12.005	Ord. No. 2020-30, 11/10/20	Golf Carts	
		Registration Annually	\$20/Initial \$10 Renewal
A12.14.005	Ord. No. 2021-06, 6/22/21	Dockless vehicle for hire permit agreements	
		Annual Business Permit (non-refundable)	\$500
		Annual Fee for each Dockless vehicle	\$50/each
A12.14.007	Ord. No. 2021-06, 6/22/21	Dockless vehicle operations	
		Fee for return of impounded vehicle	\$50/each

UTILITIES

SEC Reference	Last updated	Description	Amount of fee/Dep
A13.04.010	Ord. No. 2005-44 11/22/05	On-Site Sewage Facilities Permit Fees	
		Standard System	\$250
		Designed System	\$400
		Modification to Standard Permit	\$100
		Modification to Designed Permit	\$100
		Adjustment from Standard to Design	\$100
		Holding Tank	\$200
		Septic Tank Replacement	\$125
		Reinspection (Failed installation Inspection)	\$125
		Maintenance Contract Renewal	\$25
A13.05.005	1995 Code	Creation of Water Districts	
		Filing Fee for application to create Water Control District or Municipal Utility District	\$10,000
A13.08.015	Ord. No. 2022-22 9/20/2022	Solid Waste	
		Residential Service monthly charge	\$18.59
		Residential Additional Cart monthly charge	\$6.08
		Residential Additional Recycling Cart monthly charge	\$2.43

Progressive Waste Solutions directly invoices Commercial Customers for the following Services:

Commercial Solid Waste Dumpster Services

Container Size	Weekly Collection Frequency ¹						Extra Pickups ¹
	1	2	3	4	5	6	
96-Gallon Cart	\$28.02			N/A	N/A	N/A	
2 CY Dumpster	\$ 80.98	\$ 220.72	\$ 271.77	\$ 288.84	\$ 332.16	\$ 348.77	\$ 75.36
3 CY Dumpster	\$ 88.13	\$ 163.34	\$ 258.62	\$ 344.49	\$ 430.34	\$ 458.28	\$ 81.44
4 CY Dumpster	\$ 121.13	\$ 176.58	\$ 282.49	\$ 376.18	\$ 470.20	\$ 575.78	\$ 85.08
6 CY Dumpster	\$ 132.71	\$ 216.96	\$ 366.64	\$ 460.61	\$ 575.77	\$ 690.91	\$ 100.89
8 CY Dumpster	\$ 151.40	\$ 262.57	\$ 392.70	\$ 511.08	\$ 638.84	\$ 766.61	\$ 115.48
10 CY Dumpster	\$ 161.28	\$ 266.21	\$ 416.72	\$ 556.58	\$ 695.73	\$ 834.88	\$ 128.84

Commercial Recycling Dumpster Services (Non-Exclusive)

Container Size	Weekly Collection Frequency						Extra Pickups
	1	2	3	4	5	6	
96-Gallon Cart	\$ 22.20			N/A	N/A	N/A	
2 CY Dumpster	\$ 72.88	\$ 198.65	\$ 244.08	\$ 259.95	\$ 298.96	\$ 313.90	\$ 75.36
3 CY Dumpster	\$ 79.32	\$ 147.00	\$ 237.62	\$ 295.41	\$ 396.04	\$ 475.24	\$ 81.44
4 CY Dumpster	\$ 95.48	\$171.97	\$ 257.95	\$ 343.95	\$ 429.92	\$ 515.90	\$ 85.08
6 CY Dumpster	\$ 99.53	\$ 162.72	\$ 274.98	\$ 345.47	\$ 431.81	\$ 518.20	\$ 100.89
8 CY Dumpster	\$ 105.99	\$ 183.80	\$ 274.89	\$ 357.75	\$ 447.18	\$ 536.62	\$ 115.48
10 CY Dumpster	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 128.84

Additional Fee Commercial Services

Description of Service	Fee
Lock	\$13.38 per month
Set of casters	\$24.31 per month
Opening and closing of enclosures	No Charge
Excessive maintenance	\$121.55 per swap more than 1x per year

Temporary Refuse Roll-off Services (Maximum allowable fee)

Roll-off Type and Size	Container Rental Fee ² (Per Day)	Initial Delivery Fee One-time)	Collection Fee (Per Pull)	Disposal Fee ³ (Per Ton)	Processing Fee ⁴ (Per Ton)
10 CY Roll-off ¹	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
15 CY Roll-off ¹	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
20 CY Roll-off	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
30 CY Roll-off	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00
40 CY Roll-off	\$ 5.78	\$ 157.69	\$ 379.64	\$ 28.23	\$0.00

1. These container sizes are exclusive only for Commercial Service Units. Temporary service for Residential Service Units is a non-exclusive service. Proposed fees for non-exclusive services represent the maximum allowable fee, but the Contractor may choose to offer the service for a lower fee.
2. Container rental fee does not apply for the first 14 calendar days of service.
3. Based on actual tonnage hauled to the disposal location. Tonnage must be reported to the customer as part of the customer billing.
4. Recycling services are provided on a non-exclusive basis. Processing fee is based on actual tonnage hauled to the processing location. Tonnage must be reported to the customer as part of the customer billing.

*Could be subject to fees associated with contamination of materials.

Permanent Refuse Roll-off Services (Maximum Allowable Fees)

Roll-off Type and Size	Container Rental Fee (Per Month)	Compactor Rental Fee ¹ (Per Month)	Collection Fee (Per Pull)	Disposal Fee ² (Per Ton)	Processing Fee ³ (Per Ton)
10 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
15 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
20 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
30 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
40 CY Roll-off	\$ 121.55	N/A	\$ 379.64	\$ 28.23	\$0.00
25 CY Roll-off Compactor	N/A	\$ 364.65	\$ 379.64	\$ 28.23	\$0.00
30 CY Roll-off Compactor	N/A	\$ 395.04	\$ 379.64	\$ 28.23	\$0.00
40 CY Roll-off Compactor	\$N/A	\$ 425.42	\$ 379.64	\$ 28.23	\$0.00

¹ Does not apply if the customer owns the compactor unit.

² Based on actual tonnage hauled to the disposal location. Tonnage must be reported to the customer as part of the customer billing.

³ Recycling services are provided on a non-exclusive basis. Processing fee is based on actual tonnage hauled to the processing location. Tonnage must be reported to the customer as part of the customer billing.

- Container Rental fee only applies if the customer has less than a minimum of 2 pulls per month.
- Processing Fee may be subject to charges relating to contamination.

SEC Reference	Last updated	Description	Amount of fee/Dep
A13.09		UTILITY FEES AND DEPOSITS	
A13.09.003	Ord. No. 2015-16 9/22/15	Return Trip – Failure to have presence of responsible person for connection	\$25
A13.09.004	Ord. No. 2015-16 9/22/15	Credit Check	Actual Cost
A13.09.005	Ord. No. 2015-16 9/22/15	Residential Electric Deposit	\$200
		Residential Water Deposit	\$75
		Commercial Deposit	Twelve (12) months average x 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
		Meter Testing Fee – unless City initiated	Actual cost + \$25 fee
		Tampering with City Meter Charge – Actual costs could include cost of actual amounts of service used without City authorization, and cost associated with investigating the tampering claim.	Minimum \$500 or actual damages or both
A13.11.001	Ord. No. 2015-05 3/24/15	Reclaimed Water for Irrigation – per 1,000 gallons	\$5 Minimum \$5
A13.11.002	Ord. No. 2015-05 3/24/15	Reclaimed Water – Cost related to permitting, inspecting and application	
		Application Fee	\$150
		Resubmission/application review Fee	\$50
		Volume Charges per 1,000 gallons	\$5
		Engineering and other Professional Services	Actual Costs
		Security Deposit	\$500

BASTROP BUILDING BLOCK (B³) CODE

SEC Reference	Last updated	Description	Amount of fee/Dep
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	Administration fee (per application, included in fees below unless otherwise noted)	5% of application fee
		Completeness Check (per application review)	\$250
		Technology Fee (per application, included in fees below)	\$6
		Meeting Re-Notification, if required by applicant action	\$500
		Appeal of Administrative Decision	\$531
		Appeal of Board/Commission Decision	\$531
		Misc. Administrative Plan Review	\$531
		Warrant Determination	\$60
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	SUBDIVISION	
		Preliminary Plat Review (plus 5% administration fee)	\$1706 + \$125 per acre
		Final Plat Review (plus 5% administration fee)	\$1,281 + \$125 per acre
		Amended/Administrative Plat Review (plus 5% administration fee)	\$1,281 + \$25 per acre
		Replat Review (plus 5% administration fee)	\$1,281 + \$125 per acre
		Plat Vacation Review	\$1,345
		Public Improvement Plan Review	\$5,256 minimum + all professional fees*
		Single Improvement Public Improvement Plan Review	\$1,345
		Public Improvement Plan Amendment Review	\$1,345
		Public Improvement Inspections	3.5% of total cost of improvement**, \$2,500 minimum
		Public Improvement Plan Agreement Review	\$3,156 + all professional fees*
		Conceptual Drainage Plan Review	\$1,266
		Preliminary Drainage Plan Review	\$2,421
		Final Drainage Plan Review	\$1,581
		Preliminary Infrastructure Plan Review	\$2,001
		Subdivision Variance Review	\$3,681
		Plat Recordation with the County	\$150 + fees charged by the County
		Platting Exemption Determination	\$50
		License Agreement Review	\$3,156, plus professional fees*
		Land Disturbance Permit	\$216
		License to Encroach Review, Easement	\$531, plus professional fees*

SEC Reference	Last updated	Description	Amount of fee/Dep
		License to Encroach Review, Right-of-Way	\$794, plus professional fees*
		Traffic Impact Analysis Review	\$557, plus professional fees*
		Right-of-Way Vacation Review	\$1,791, plus professional fees*
		Easement Vacation Review	\$899, plus professional fees*
		Neighborhood Regulating Plan	\$1056
<u>DEVELOPMENT FEES IN LIEU</u>			
		Tree Mitigation	\$600 per 4 inch tree
		Sidewalk	\$14 per square foot
		Trail	\$14 per square foot
PARKLAND DEDICATION			
		Less than 4 dwelling units per building	\$500 per Unit
		4 or more dwelling units per building	\$400 per Unit
SITE DEVELOPMENT			
		Site Development Plan Review (plus 5% administration fee)	\$1706 + \$125 per acre
		Site Development Plan Amendment Review	\$531
		Site Development Inspections	\$500
		Work without Approved Plan	\$500 per violation per day
GIS MAPPING FEES			
		Map Printing	\$6.67 per square foot + \$50 an hour
		Custom Map	\$250 per hour
		Public Improvement Plan Digitizing, May be waived if digital plans provided per City specifications	\$250 per hour
ZONING			
<u>A14.01.001</u>	Ord. No. 2021-12 09/21/2021	Zoning Concept Scheme Review (greater than or equal to 3.4 acres) (plus 5% administration fee)	\$3,006 + \$200 per acre (rounded up)
<u>A14.01.001</u>	Ord. No. 2021-12 09/21/2021	Zoning Concept Scheme Review (less than 3.4 acres)	\$1,581
<u>A14.01.001</u>	Ord. No. 2021-12 09/21/2021	Planned Development Zoning Amendment Review (plus 5% administration fee)	\$9,006 + \$200 per acre (rounded up)
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	Zoning Variance Review	\$3,681
		B ³ Code Text Amendment Review	\$2,106, plus professional fees*

SEC Reference	Last updated	Description	Amount of fee/Dep
		Comprehensive Plan Amendment Review	\$1,056, plus professional fees*
		Development Agreement Review	\$3,156, plus professional fees*
		Special District Creation (MUD, PID, SUD, WCID, etc.)	\$26,256 + Professional fees*
		Zoning Verification Letter	\$156
		Zoning Violation	\$500 per violation per day
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	SIGNS	
		Off-Premises Sign (Billboard) Repair	\$452
		Repair or reface of existing sign cabinet	\$85
		Building Signs (structural): Awning, Band (wall), Blade, Marquis, Outdoor Display Case, Construction Site (plus 5% administration fee)	\$106 plus \$1 per square foot
		Building Signs (non-structural): Nameplate, Window (plus 5% administration fee)	\$56 plus \$1 per square foot
		Small Freestanding Signs: Yard, Directional	\$60
		Large Freestanding Signs: Monument, Pylon, Development Information, Construction Site (plus 5% administration fee)	\$206 plus \$2/ft. of sign height and \$2/sq. ft. of sign area
		Banner	\$60
		Sidewalk Sign	\$60
		Master Sign Plan Review	\$531
		Administrative Sign Variance Review	\$1,056
		ZBA Sign Variance Review	\$3,681
		Work without Permit	100% the fee per sign type
<u>A14.01.001</u>	Ord. No. 2022-22 9/20/2022	HISTORIC PRESERVATION	
		Certificate of Appropriateness	\$58.50
		Certificate of Appropriateness - Demolition or Relocation	\$111
		Work without Certificate of Appropriateness	\$500 per violation per day
		*In accordance with Article 1.14 Professional and Consulting Fees or approved professional agreement	
		** Based on certified cost estimate provided by engineer of record and approved by the City	

CEMETERIES

SEC Reference	Last updated	Description	Amount of fee/Dep
A15.01		FAIRVIEW CEMETERY	
A15.01.012	Ord. No. 2022-22 9/20/2022	Cost of one (1) plot – Resident of the City of Bastrop	\$1,500
		Cost of one (1) plot – Non-Resident of the City of Bastrop	\$3,500
		80% of the fee is deposited into the Operating fund	
		20% of the fee is deposited into the Permanent Fund	
		Recording Fee	\$30
		Permit Fee	\$25
		Burial Open/Close fees	
		Adult burial	\$1,520
		Infant/cremations burial	\$1,160
		Weekend surcharge	\$125
		Holiday surcharge	\$600
		Disinterment/Re-interment	\$1,450 each
		Liners	\$750
		Setup fee	\$640



Financial Management Policy

*APPROVED
AUGUST 23, 2022*

Table of Contents

PURPOSE STATEMENT 1

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING 1

ACCOUNTING..... 1

FUNDS 1

EXTERNAL AUDITING 1

EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL..... 2

EXTERNAL AUDITOR ROTATION..... 2

EXTERNAL FINANCIAL REPORTING..... 2

INTERNAL CONTROLS..... 2

WRITTEN POLICIES & PROCEDURES 2

INTERNAL AUDIT 2

DEPARTMENT MANAGERS RESPONSIBLE 3

OPERATING BUDGET 3

PREPARATION..... 3

BALANCED BUDGETS 3

PLANNING..... 4

REPORTING..... 4

CONTROL 4

PERFORMANCE MEASURES..... 4

CAPITAL BUDGET 4

PREPARATION..... 4

APPROPRIATION 4

CONTROL 4

ALTERNATE RESOURCES 5

DEBT FINANCING..... 5

REPORTING..... 5

REVENUE MANAGEMENT 5

SIMPLICITY 5

CERTAINTY 5

EQUITY.....	5
ADMINISTRATION	5
REVENUE ADEQUACY	5
COST/BENEFIT OF ABATEMENT	6
DIVERSIFICATION AND STABILITY	6
NON-RECURRING REVENUES	6
PROPERTY TAX REVENUES.....	6
USER-BASED FEES.....	6
GENERAL AND ADMINISTRATIVE CHARGES.....	6
TRANSFER FROM ELECTRIC FUND	7
UTILITY RATES.....	7
INTEREST INCOME.....	7
REVENUE MONITORING	7
EXPENDITURE CONTROL	7
OPERATING EXPENDITURES.....	7
APPROPRIATIONS.....	7
CONTINGENCY ACCOUNT	8
CONTINGENCY ACCOUNT EXPENDITURES	8
PURCHASING CONTROL.....	8
PROFESSIONAL SERVICES	8
PROMPT PAYMENT	8
ASSET MANAGEMENT.....	8
INVESTMENTS	8
CASH MANAGEMENT	8
INVESTMENT PERFORMANCE.....	9
FIXED ASSETS AND INVENTORY	9
VEHICLE AND EQUIPMENT REPLACEMENT FUND	9
PURPOSE	9
ROLES AND RESPONSIBILITIES.....	9
FLEET INVENTORY	9
FUNDING OF FLEET ASSETS	10
VEHF REVENUES.....	10

FLEET ASSET REPLACEMENT CRITERIA.....	11
FINANCIAL CONDITION AND RESERVES	11
NO OPERATING DEFICITS.....	11
OPERATING RESERVES.....	12
RISK MANAGEMENT PROGRAM	12
LOSS FINANCING	12
ENTERPRISE/ PROPRIETARY FUND SELF-SUFFICIENCY	12
HOTEL OCCUPANCY TAX FUND	12
COMPREHENSIVE FUND BALANCE POLICY	13
BACKGROUND.....	13
FUND BALANCE CATEGORIES.....	13
POLICY ON COMMITTED FUNDS.....	13
POLICY ON ASSIGNING FUNDS	14
POLICY ON STABILIZATION OF FUNDS	14
POLICY ON ORDER OF SPENDING RESOURCES	14
REVIEW OF GOVERNMENTAL FUND CLASSIFICATIONS.....	15
DEBT MANAGEMENT	15
SELF-SUPPORTING DEBT	15
ANALYSIS OF FINANCING ALTERNATIVES	15
VOTER AUTHORIZATION	15
BOND DEBT.....	15
IRS COMPLIANCE.....	16
STAFFING AND TRAINING.....	16
ADEQUATE STAFFING	16
TRAINING.....	16
GRANTS/FUNDING REQUESTS FINANCIAL MANAGEMENT.....	16
GRANT SOLICITATION	16
GRANT ACCEPTANCE.....	16
RESPONSIBILITY	16
FUNDING REQUESTS FROM PARTNER ORGANIZATIONS	16
DONATIONS.....	17
LESS THAN \$25, 000.....	17

MORE THAN \$25, 000 17

ACCEPTANCE 17

ANNUAL REVIEW AND REPORTING 18

ANNUAL REVIEW 18

REPORTING 18



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 an Annual Comprehensive Financial Report (ACFR). The ACFR 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 ACFR 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 fund level budget in all Funds. Transfers between departments over \$25,000 will still require City Council approval. Transfers between expenditure accounts within a department may occur with the approval of the Department Director. City Manager approval is required if transferring from personnel accounts, capital accounts within a department, and transfers between departments. When budget adjustments (i.e., amendments), are required between funds or between departments over \$25,000, these must be approved by the City Council through an Ordinance.

Transfers between departments within the General Fund under the \$25,000 amount will be reported to City Council through the quarterly report.

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.

VEHICLE AND EQUIPMENT REPLACEMENT FUND

PURPOSE

The purpose of establishing a Vehicle and Equipment Replacement Fund (VERF), policy is to establish a decision-making process and criteria for purchase, replacement, elimination, and disposition of vehicles and equipment. The policy also establishes procedures to ensure those adequate funds will be available to purchase fleet assets and technology equipment, stabilizing the budgeting for major fleet and technology purchases, and provide sufficient cash flows for annual purchases of equipment greater than or equal to \$10,000.

ROLES AND RESPONSIBILITIES

Each department shall designate a fleet manager(s) to be responsible for oversight of department vehicles, equipment, and technology, and to ensure all equipment is safe, cost effective and meets the needs of the user department, and determining "best value" choosing the equipment to be purchased.

A Fleet Advisory Committee (FAC) should be established with the appropriate staff members, usually consisting of each departmental fleet manager(s). The committee will consider department requests in comparison to determination which assets to be purchased, replaced or eliminated annually. The FAC will provide an annual recommendation to the City Manager as part of the annual budget process for fleet purchases, replacements, eliminations and/or any other changes regarding fleet management.

FLEET INVENTORY

By November 1 of every year a physical inventory of all fleet assets shall be completed. By December 15 of each year, the City Finance Department shall distribute an inventory of all fleet assets to the Department Heads. By January 15 of each year, the FAC shall verify the accuracy of the inventory. The final inventory shall include asset number (VIN #), description of asset (make, model, year), division or program the asset is assigned, and the mileage or hours of operation.

FUNDING OF FLEET ASSETS

All fleet assets purchased out of the VERF fund are owned by the fund and leased to the user departments. All assets purchased through the VERF are approved during the regular budget process prior to purchase.

Accessories for fleet assets may be funded by the VERF as follows:

- (1) Accessories that will be funded by the VERF
 - (a) Initial purchase of accessories attached to the unit or required for the unit to perform its intended function.
 - (b) PC peripherals, i.e., wiring and laptop mounts.
 - (c) Accessories must be included in total cost of vehicle/equipment purchase.
- (2) Accessories that will not be funded by the VERF
 - (a) Maintenance items or services.
 - (b) Accessories added to the unit or replaced after the initial purchase is made and the unit is put into service.

All user departments will be charged an annual lease fee for each fleet asset allocated to their use from the VERF. Such fee will provide funds to purchase replacement assets. Money received from assets sold as surplus property will be credited to the VERF.

For vehicles and equipment that are not currently funded in the VERF, the FAC shall make recommendations as to how to fund replacement of the vehicles and/or equipment and present these recommendations as part of the annual budget process.

The purchasing of fleet through the VERF fund follow the same purchasing policy and procedures as any purchase would require.

VERF REVENUES

Departments will be charged an annual lease fee for assets assigned to them. Lease fees will be calculated in accordance with the following formula:

$$[A-B]/\text{Life} * C = X$$

A=Actual Vehicle and/or Equipment Cost

B=50% of Estimated Salvage Value

C=Inflation Factor

X=Normal Annual Lease Fee Charge

Life=Expected Life of Unit (See Replacement Criteria)

Charges to user departments will be reviewed periodically by the FAC. Lease fees may be adjusted during the annual budget process to ensure the adequacy of the VERF fund balance or to ensure the fund is not over funded. This analysis will include an anticipated cash flow examination that estimates the fund balance for the lease life of all assets.

FLEET ASSET REPLACEMENT CRITERIA

The department fleet manager shall annually identify assets that are candidates for replacement or elimination from the fleet as determined by the following replacement criteria:

Vehicle/Equip Category	Age (Years)	Mileage/Hours
Patrol Sedans	5	85,000 miles
Other Police Vehicles	7-10	100,000 miles
Heavy Equipment (Dump Trucks, backhoes, Street Equip. etc.)	10-20	Varies
Mowers	5-7	Varies
Trucks	7-10	Varies
Fire Trucks	10-20	Varies

By December 15 the FAC will confer with departments to review the departmental requests for the upcoming budget year. This will include discussion of request for additions to the fleet and the identification of assets for replacement or elimination to be considered for the next budget preparation cycle. The FAC shall make all recommendations for fleet additions, replacements or eliminations by February 15. By March 1, the CFO or designee shall calculate proposed lease fees using the lease fee calculation. Estimated costs will be used for inclusion in departmental budgets for the upcoming fiscal year.

All vehicle and equipment replacements are considered proposed until such time as the next year's budget is formally approved by Council. Department fleet managers are responsible to provide new title, VIN #s and all other pertinent information to the City Finance Dept. when the new vehicle and/or equipment is acquired. The Finance Department will be responsible for making sure all assets are properly insured.

For vehicles that are used frequently but incur very few miles, the replacement criteria may be exceeded, provided the vehicle remains safe and is economical to operate. Each year, these vehicles will be reviewed for replacement projections.

The finance department will be responsible for following the policy for disposal of assets when fleet is recognized as needing to be replaced or eliminated.

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.

COMPREHENSIVE FUND BALANCE POLICY

BACKGROUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB-54). The primary objective of this standard is to improve the usefulness and comparability of fund balance information by reporting fund balance in more intuitive and meaningful components. This standard also clarifies the definitions of the different types of funds the governmental entity may set up for financial reporting purposes.

GASB-54 requires that written policies be formally adopted by the governing body depicting the procedures that will be used for committing fund balance, assigning fund balance, how stabilization funds will be determined, order of spending the fund balance categories, minimum fund balance levels, and use of governmental fund types.

FUND BALANCE CATEGORIES

Non-Spendable – Fund balance reported as “non-spendable” represents fund balance associated with inventory or prepaid items. The cash outlay for these types of items has already been made and therefore the resources represented by this fund balance category cannot be spent again.

Restricted – Fund balance reported as “restricted” represents amounts that can be used only for the specific purpose determined by law or by the external providers of those resources.

Committed – Fund balance reported as “committed” includes amounts that can be used only for specific purposes determined by a formal action and approval by City Council.

Assigned – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance.

Unassigned – Fund balance reported as “unassigned” represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

POLICY ON COMMITTED FUNDS

In accordance with GASB-54, it is the policy of the City of Bastrop that fund balance amounts will be reported as “Committed Fund Balance” only after formal action and approval by the City Council. The action to constrain amounts in such a manner must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.

For example, the City Council may approve a motion to report within the year-end financial statements each year, if available, an amount equal to two months of operating expenditures as Committed Fund Balance for Stabilization (see also Policy on Stabilization of Funds). The dollar amount to be reported as stabilization funds might not be known at the time of approval. This amount can be determined later when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of the City of Bastrop that the governing body may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be to display intentions to use portions of fund balance for future capital projects, stabilization funds, or to earmark special General Fund revenue streams unspent at year-end that are intended to be used for specific purposes.

After approval by the City Council, the amount reported as Committed Fund Balance cannot be undone without utilizing the same process required to commit the funds. Therefore, it is the policy of the City of Bastrop that funds can only be removed from the Committed Fund Balance category after motion and approval by the City Council.

POLICY ON ASSIGNING FUNDS

In accordance with GASB-54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body.

GASB-54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so, such as a budget committee or the Chief Finance Officer. Therefore, having considered the requirements to assign fund balance, it is the policy of the City of Bastrop that the Chief Finance Officer will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated informally by the governing body.

POLICY ON STABILIZATION OF FUNDS

The City desires that a specific amount of fund balance be maintained perpetually to provide for emergencies, contingencies, revenue shortfalls, or budgetary imbalances that may occur from time to time. This formal set-aside of fund balance is commonly known as “Stabilization Funding”. Therefore, it is the policy of this City that, if available, an amount up to two months’ worth of regular General Fund Operating expenditures be reported as Committed Fund Balance for stabilization each year in the year-end external financial statements of the City.

In the absence of a formal action by the governing body in any given year specifying the desire to report committed fund balance for stabilization funds of up to one month of regular General Fund operating expenditures, if available, the formal adoption of this policy by the governing body will be deemed to serve as the formal action required to commit fund balance for stabilization funds. If at year-end, an amount less than two months of operating expenditures is available within fund balance that is not already reserved or committed for other purposes, then it is the policy of the City to record all remaining fund balance amounts as Committed Fund Balance for Stabilization.

POLICY ON ORDER OF SPENDING RESOURCES

It is the policy of the City of Bastrop that when expenditures are incurred that would qualify as expenditures of either Restricted Fund Balance or Unrestricted Fund Balance (Committed, Assigned, or Unassigned), those expenditures will first be applied to the Restricted Fund Balance category.

Furthermore, it is the policy of this City that when expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, or Unassigned), those expenditures will be applied in the order of Committed first, then Assigned, and then Unassigned.

REVIEW OF GOVERNMENTAL FUND CLASSIFICATIONS

The City of Bastrop desires that the governmental fund types available for use in governmental financial reporting be appropriately selected based on the GASB-54 definitions of these fund types. Furthermore, the fund balance categories utilized within each of these fund types are also to be appropriately selected from the new GASB-54 classifications.

Therefore, after consideration of the purpose of each governmental fund type, it is the policy of the City of Bastrop to limit the fund balance categories that may be used with each governmental fund type as follows:

General Fund – Non-Spendable, Restricted, Committed, Assigned, and Unassigned.

Debt Service Funds – Restricted, Committed, and Assigned.

Capital Project Funds – Restricted, Committed, and Assigned.

Special Revenue Funds – Non-Spendable, Restricted, Committed, and Assigned.

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 operations;
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 value 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 is 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



Trey Job, Acting City Manager

History of Financial Policies:

Previously Approved 9/23/14

Previously Approved 10/25/16

Previously Approved 5/9/17

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Purchasing Policy

APPROVED
AUGUST 23, 2022



Table of Contents

PURPOSE.....1

CODE OF ETHICS1

COMPETITIVE PURCHASING REQUIREMENTS2

 WHO IS AUTHORIZED TO MAKE PURCHASES?.....2

 INSTRUCTIONS FOR SOLICITING BIDS.....2

 PURCHASING CONTROL.....2

 FLEET PURCHASES2

 DOLLAR LIMITATIONS.....3

 PERSONAL OR PROFESSIONAL SERVICES.....4

 OTHER EXEMPTIONS.....5

 SOLE SOURCE PURCHASES.....5

 CHANGE ORDERS6

 MAKING THE PURCHASE.....6

 30 DAY ACCOUNTS PAYABLE CYCLE6

 EMERGENCY PROCEDURES.....7

 FEDERAL PROGRAMS.....7

ASSET CONTROL8

 INVENTORY CONTROL8

 USE OF PROPERTY.....8

 DISPOSAL OF SURPLUS MATERIALS AND EQUIPMENT/ DONATIONS.....8

 LOST PROPERTY9

 SECURITY MEASURES.....10

RESPONSIBILITIES OF PARTIES10

 DEPARTMENT HEADS.....10

 SUPERVISORS.....10

 CITY OF BASTROP ACCOUNTS PAYABLE10

 CITY OF BASTROP ACCOUNTING.....11

PURCHASING CARD PROGRAM.....11

 PURPOSE.....11

 ELIGIBILITY.....11



USAGE 11

DUTIES AND RESPONSIBILITIES 12

PURCHASING CARD PROVIDER 13

TRANSACTION/CARD LIMITS 13

SALES TAX 13

RETURNS 14

RESTRICTIONS AND EXEMPTIONS 14

OBTAINING A PURCHASING CARD 15

REVOCAION OF THE PURCHASING CARD 15

PAYMENT OF FUNDS 15

PURPOSE 15

ROLES AND RESPONSIBILITIES 15

TYPES OF PAYMENT REQUESTS 16

FORMS OF PAYMENT 16

ANNUAL REVIEW AND REPORTING 16

GLOSSARY OF PURCHASING TERMS 17



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.

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. 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 enough 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 because 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 follows 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, 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 Request for Proposals 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 is 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 (i.e. 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 monthly.
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 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 ensuring 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 card with these established limits.

Upon receipt of the purchasing card, the Program Administrator will have the Cardholder review and sign the Purchasing Cardholder Agreement.

3. 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.

PAYMENT OF FUNDS

PURPOSE

The Finance Department, under the direction of the Chief Financial Officer, is responsible for overseeing the payment process for the city, including oversight of appropriate payment methods, the approval process, and disbursement controls. This policy provides guidance governing all disbursements of city funds, except those for salaries and wages, and the appropriate usage of various payment methods. This policy establishes the Chief Financial Officer as the designated officer as required by Texas Local Government Code Section 105 to direct all payment of funds.

ROLES AND RESPONSIBILITIES

The finance department's accounts payable staff oversees the city disbursement process to ensure that only authorized disbursements are made, and that the disbursement process is efficient.

The Chief Financial Officer is responsible for working with accounts payable staff to develop and maintain adequate internal controls in the disbursement process, and to assess risks and review quality assurance standards. All disbursement documents are reviewed by the Chief Financial Officer or their designee prior to processing the disbursement to verify proper authorization of complete documentation is included.

The department heads are responsible for ensuring that the disbursement transactions are properly authorized, verifies that the transaction meets the conditions of this purchasing policy, is appropriate with the department's approved annual budget, and is allowable within the applicable funding source restrictions.

The accounts payable staff will process only those transactions bearing appropriate departmental authorization and secondary authorization if required based on the approval limits stated in this purchasing policy.

TYPES OF PAYMENT REQUESTS

Invoices – It is the responsibility of the departments to submit invoices to accounts payable as quickly as possible and to expedite any other steps necessary to process invoices for payment. Vendor statements or quotes are not considered appropriate supporting documentation for purchases, and the city will not pay from such documents. It is expected that the purchaser of goods and services will always perform a receiving function, confirming that the goods and/or services ordered were received in accordance with the order. Department approval of invoices constitutes confirmation of receipt of goods and services.

Check Requests - Check requests may be submitted for payments of non-employees or employee reimbursements and other direct payments that cannot be made using a purchasing card or standard invoice submission. Appropriate supporting documentation must be attached to the check request to be processed.

FORMS OF PAYMENT

The City utilizes various forms of payment methods such as checks, direct deposit, electronic funds transfer (EFT), purchasing card, and wires. There is a two-step authorization process when using the check and EFT methods of payment, using secure signatures (electronic signatures) the employee processing the payments must enter a code and the Chief Financial Officer or their designee must enter a code. The signatures that appear on the checks must be authorized signers with the bank depository account.

The City encourages the electronic funds transfer payment method for the following reasons: eliminating storage of paper checks, reduce time spent on reconciliation, eliminating the occurrence of lost or stolen checks, reducing security risks, and improving tracking of payments using integrated banking technologies. This also gets the vendor paid much faster than mailing checks.

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


Trey Job, Acting 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

Previously Approved 08/24/2021

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.)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BASTROP

(512) 332-8823

Taxing Unit Name

Phone (area code and number)

PO Box 427, Bastrop, TX, 78602

www.cityofbastrop.org

Taxing Unit's Address, City, State, ZIP Code

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ <u>1,238,547,595</u>
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>153,518,855</u>
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>1,085,028,740</u>
4.	2021 total adopted tax rate.	\$ <u>0.5794</u> /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ <u>6,550,970</u>
	B. 2021 values resulting from final court decisions:	-\$ <u>5,500,000</u>
	C. 2021 value loss. Subtract B from A. ³	\$ <u>1,050,970</u>
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ <u>15,254,167</u>
	B. 2021 disputed value:	-\$ <u>3,050,833</u>
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ <u>12,203,334</u>
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>13,254,304</u>

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,098,283,044</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ _____ <u>0</u>
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value:..... \$ <u>1,252,377</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>2,940,470</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>4,192,847</u>
11.	<p>2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value:..... \$ _____ <u>0</u></p> <p>B. 2022 productivity or special appraised value:..... - \$ _____ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>4,192,847</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,094,090,197</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>6,339,158</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ _____ <u>9,638</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>6,348,796</u>
18.	<p>Total 2022 taxable value on the 2022 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</p> <p>A. Certified values:..... \$ <u>1,518,766,378</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ <u>0</u></p> <p>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:..... - \$ _____ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ _____ <u>0</u></p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ <u>1,518,766,378</u>

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 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.....</p> <p style="text-align: right;">\$ <u>53,186,777</u></p> <p>B. 2022 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.....</p> <p style="text-align: right;">+ \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$ <u>53,186,777</u></p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>165,777,224</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,406,175,931</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>107,140,322</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>107,140,322</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,299,035,609</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.4887</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.0000</u> /\$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.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.3740</u> /\$100
29.	2021 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>1,098,283,044</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 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>4,107,578</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>6,376</u>	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u>	
	C. 2021 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</u>	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>6,376</u>	
	E. Add Line 30 to 31D.	\$ <u>4,113,954</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,299,035,609</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.3166</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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</u>	
	B. 2021 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</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u>	
	B. 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</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u> B. 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</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u> 0.0000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 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, 2021 and ending on June 30, 2022. \$ <u> 0</u> B. 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</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u> 0.0000</u> /\$100
38.	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. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u> 0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u> 0.0000</u> /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u> 0.3166</u> /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.0000</u> /\$100 C. Add Line 40B to Line 39.	\$ <u> 0.3166</u> /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u> 0.3276</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): 2022 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>	\$ <u>0.0000</u> /\$100
42.	<p>Total 2022 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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>3,843,009</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>221,500</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>861,514</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>2,759,995</u></p>	\$ <u>2,759,995</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>2,759,995</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u>%</p> <p>B. Enter the 2021 actual collection rate. <u>108.00</u>%</p> <p>C. Enter the 2020 actual collection rate. <u>99.00</u>%</p> <p>D. Enter the 2019 actual collection rate. <u>100.00</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>	<u>100.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,759,995</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,406,175,931</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1962</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.5238</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 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>	\$ <u>0.0000</u> /\$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)

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 2022 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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 2021 or May 2022, 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 2021, enter 0.	\$ <u>0</u>
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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	2022 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> .	\$ <u>0.0000</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	2022 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> .	\$ <u>0.0000</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.0000</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	2022 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).	\$ <u>0.0000</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
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(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

Not Applicable

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.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0000</u> /\$100
64.	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. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
65.	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 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.0000</u> /\$100
67.	2022 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).	\$ <u>0.0000</u> /\$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 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.3166</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,406,175,931</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0355</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1962</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.5483</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

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

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, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0.0000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.0000</u> /\$100
80.	2022 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).	\$ <u>0.0000</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4887 /\$100
 As applicable, enter the 2022 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. \$ 0.5238 /\$100
 As applicable, enter the 2022 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: 49

De minimis rate. \$ 0.5483 /\$100
 If applicable, enter the 2022 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
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

July 28, 2022
 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)