

ORDINANCE NO. 2025-84

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR 2025 IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; APPROPRIATING THE VARIOUS AMOUNTS HEREIN, AS ATTACHED IN EXHIBIT A; REPEALING ALL PRIOR ORDINANCES AND ACTIONS IN CONFLICT HEREWITH; AND ESTABLISHING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Bastrop, Texas has submitted to the Mayor and City Council proposed amendment(s) to the budget of the revenues and/or expenditures/expenses of conducting the affairs of said city and providing a complete financial plan for Fiscal Year 2025; and

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

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

Section 1: That the proposed budget amendment(s) for the Fiscal Year 2025, as submitted to the City Council by the City Manager and which budget amendment(s) are attached hereto as Exhibit A, are hereby adopted and approved as the amended budget of said City for Fiscal Year 2025.

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

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

READ and APPROVED on First Reading on the 18th day of November 2025.

READ and ADOPTED on Second Reading on the 09th day of December 2025.

APPROVED:

by: Ishmael Harris
Ishmael Harris, Mayor

ATTEST:

Michael Muscarello
Michael Muscarello, City Secretary

APPROVED AS TO FORM:

[Signature]
City Attorney
Denton Navarro Rocha Bernal & Zech, P.C.



**City of Bastrop
FY2025 Budget Amendments
Ordinance No. 2025-84**



| Description/ General Ledger Account | Original Budget | Increase (Decrease) | Amended Budget |
|--|--------------------|------------------------|-------------------|
|--|--------------------|------------------------|-------------------|

Amendments #1 and #2 are requesting use of the General Fund’s available Fund Balance to offset the expenditure. The unaudited Fund Balance as of September 30, 2025, is \$5,148,597.

Amendment #1 - Due to unfortunate timing issue the payment for FY2024 annual transportation agreement with CARTS was processed in FY2025. The unspent funds from the prior year were rolled in Fund Balance at FY2024 year end.

| | | | |
|------------------------------------|-------------|------------|-------------|
| Contract Services (101-02-00-5561) | \$49,000 | \$40,000 | \$89,000 |
| Unassigned Fund Balance (101-3000) | \$5,148,597 | \$(40,000) | \$5,108,597 |

Amendment #2 - This is a cleanup item to reconcile interfund transfers. The original FY2025 budget included a Transfer In for the Fairview Cemetery Fund for the columbarium project. However, the corresponding Transfer Out of the General Fund was not included in the budget. This amendment will also serve to true up the Cemetery Funds revenue and expenses to match with actuals.

| | | | |
|--|-------------|-------------|-------------|
| Transfer Out – Cemetery Operation Fund (101-02-00-8118) | \$0 | \$658,288 | \$658,288 |
| Unassigned Fund Balance (101-3000) | \$5,108,597 | \$(658,288) | \$4,450,309 |
| Transfer In – General Fund (525-00-00-4701) | \$650,000 | \$58,288 | \$658,288 |
| Capital Outlay Expense (525-00-00-6000) | \$650,000 | \$58,288 | \$658,288 |

Amendment #3 – The Finance Department saw an increase in credit card related expenses due to the implementation of the new customer portal, an increase in professional services due to audit related expenditures, as well as increase in contractual services for sanitation. This amendment would utilize salary savings from various other departments within the General Fund. Therefore, having a net zero impact on the overall budget.

| | | | |
|--|-------------|-------------|-------------|
| Professional Services (101-05-00-5505) | \$40,022 | \$18,478 | \$58,500 |
| Credit Card Processing Fees (101-05-05-5507) | \$5,000 | \$82,119 | \$87,119 |
| Contractual Services (101-05-05-5561) | \$822,780 | \$104,000 | \$926,780 |
| Operational Salaries (101-09-22-5101) | \$1,707,800 | \$(156,430) | \$1,551,370 |
| Operational Salaries (101-16-00-5101) | \$318,075 | \$(48,167) | \$269,908 |

Amendment #4 – On July 22, 2025, Council passed Resolution No. 2025-123 authorizing the reimbursement of the General Fund for Capital related expenditures not to exceed \$100,000.

| | | | |
|--|-----|-----------|-----------|
| Transfer In – Bond Fund (101-00-00-4737) | \$0 | \$100,000 | \$100,000 |
| Transfer Out – General Fund (726-00-00-8001) | \$0 | \$100,000 | \$100,000 |

| Description/ General Ledger Account | Original Budget | Increase (Decrease) | Amend Budget |
|--|--------------------|------------------------|-----------------|
|--|--------------------|------------------------|-----------------|

Amendment #5 – The HOT Fund had an increase in capital expenditures which include acquisition of 1311 Walnut Street as well as repairs to 1408 Chestnut Street, and the Convention Center. This amendment would increase various revenues to offset the increase in capital expenses.

Revenues

| | | | |
|---|-------------|-----------|-------------|
| Motel/Hotel Tax Receipts (501-00-00-4026) | \$3,500,000 | \$144,000 | \$3,644,000 |
| Interest Income (501-00-00-4400) | \$115,000 | \$47,900 | \$162,900 |
| Grant Proceeds (501-00-00-4506) | \$0 | \$23,000 | \$23,000 |
| General Donations (501-00-00-4509) | \$0 | \$57,725 | \$57,725 |

Expenditures

| | | | |
|--|-----|-----------|-----------|
| Maintenance of Building (501-80-00-5345) | \$0 | \$84,500 | \$84,500 |
| Capital Outlay (501-80-00-6000) | \$0 | \$188,125 | \$188,125 |