

# City of Bastrop FY 2025-2026 ANNUAL BUDGET



**BASTROPTX**  
Heart of the Lost Pines / Est. 1822



# **FY 2025-2026 OPERATING AND CAPITAL BUDGET**

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# Budget Award

Government Finance Officers Association



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Bastrop  
Texas**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morrell*  
Executive Director

## Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award is a prestigious award that recognizes state and local governments in the United States and Canada for preparing high-quality budget documents.



# Required Tax Compliance Documents

The overall effect on revenues and the impact to the residents.

## PROPOSED ANNUAL OPERATING BUDGET FY 2025-2026

### 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 |
|-------------|-------------------|-------------------------|-----------------------------|-----------------------|-------------------------|-----------|
| 2024-2025   | 0.4994            | 0.5025                  | 0.3061                      | 0.3032                | 0.5165                  | 0.1962    |
| 2025-2026   | 0.5179            | 0.5179                  | 0.3457                      | 0.3457                | 0.5392                  | 0.1722    |

***This budget will raise more taxes than last year's budget by an amount of \$406,040 which is a 4.54% increase over last year's budget.***

***The property tax revenue to be raised from new property added totaling \$31,798,842 of new value is \$164,686.20.***

### Municipal Debt and Obligations - Principal & Interest

| TAX SUPPORTED | REVENUE SUPPORTED | TOTAL         |
|---------------|-------------------|---------------|
| \$26,946,247  | \$105,725,753     | \$132,672,000 |

*The City will issue \$15 million of tax supported bonds that are included in the tax rates shown above.*

***This is a reduction from the initially proposed No New Revenue Rate \$0.5179.***

## TAX RATES EXPLAINED

### ◆ No-New-Revenue Tax Rate (NNR)

- **Definition:** The rate that would generate **the same amount of property tax revenue** as the previous year **from properties taxed in both years** (not including new construction or annexations).
  - **Purpose:** Maintains tax revenue neutrality — no increase due to rising property values.
  - **Key point:** If property values go up, the NNR rate goes **down**, and vice versa.
- 

### ◆ Voter-Approval Tax Rate (VAR)

- **Definition:** The maximum rate a city can adopt **without triggering an automatic election** (rollback election).
- For most cities, it allows **up to 3.5% more M&O (maintenance & operations)** revenue than the previous year, plus the **debt service (I&S) rate**.
- **Purpose:** Places a cap on revenue increases without voter consent.

The **De Minimis Rate** is a special property tax rate calculation under Texas Truth-in-Taxation law, designed primarily for **small taxing units**, such as small cities or special districts. It allows them to **raise more revenue** than the standard **voter-approval rate** would permit **without triggering an automatic election**.

---

### ◆ What Is the De Minimis Rate?

It is a calculated tax rate that would generate enough revenue to cover:

1. The current year's **debt payments (I&S)**, plus
2. **\$500,000 in maintenance and operations (M&O)** revenue, plus
3. **Additional revenue** to fund **new property** (net new value added to the tax roll).

So it's the tax rate that would bring in:

- Enough to pay debt,
- \$500,000 in operating revenue,
- Plus money from new property values.





# Budget Process

The strategic process for creating and adopting the annual budget.

## Overview:

The **Budget Process** is a systematic and structured approach used by organizations to plan, allocate, implement, monitor, and control their financial resources. It ensures that spending aligns with strategic objectives, supports operational needs, and promotes financial accountability and efficiency. This process typically involves several key phases, including goal setting, budget preparation, approval, execution, and performance evaluation.

In governments, the budget consists of two primary components: the operating budget and the capital budget.

- **The Operating budget** covers the government's day-to-day expenses needed to deliver public services. This includes salaries of public employees, funding for education, healthcare, public safety, utilities, and other recurring operational costs. It is typically prepared and approved on an annual basis.
- **The Capital budget** is used for long-term investments in physical infrastructure and assets such as roads, bridges, schools, hospitals, and public buildings. These projects often span multiple years and require significant funding, often sourced through long-term financing methods like bonds.

Together, the operating and capital budgets allow governments to manage current service delivery while investing in the infrastructure needed for future growth and development.

Also, worth mentioning, **Strategic Goals** are the long-term priorities and objectives that guide a government's direction. In budgeting, these goals serve as a critical foundation for making financial decisions. By aligning the budget with strategic goals, organizations ensure that resources are allocated to initiatives that support their **mission, vision, and key priorities**—such as improving public health, enhancing education, reducing crime, or promoting economic development. In short, strategic goals give the budget **purpose and direction**, ensuring that financial planning is not just about managing money, but about achieving meaningful and measurable impact.

## 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.

#### **PUBLIC HEARING/BUDGET ADOPTION**

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 the City's ERP program 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.

#### **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.

## **ALTERNATIVE 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. The City uses a software to track capital projects. The projects are updated quarterly and available for review on our website.

## **Strategic Goals:**

At the start of the budget process, the City Council and departments identify strategic goals and service delivery priorities to guide the development of the upcoming budget. These priorities serve as a framework for creating the Adopted Budget. Additionally, the City of Bastrop conducts an annual review of its financial policies. During this review, the City Council may revise, update, or eliminate policies that are outdated or no longer aligned with the City's objectives.

# City of Bastrop

## FY 2025-2026 Strategic Planning Calendar

(assumes no voter approval election required)

|                |              |                                                                                                                                                                                                                                 |
|----------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Preparation    | January 15   | City Council Candidate filing period begins                                                                                                                                                                                     |
|                | February 11* | Last council meeting before deadline to call general election (deadline Feb 14)                                                                                                                                                 |
|                | February 14  | City Council Candidate Filing period ends                                                                                                                                                                                       |
|                | February 25* | City Council Candidate Orientation                                                                                                                                                                                              |
|                | March 3      | Staff planning session - FY2025-2026 Budget Kick-off                                                                                                                                                                            |
|                | May 1        | Receive preliminary notices of appraised value from Chief Appraiser                                                                                                                                                             |
|                | May 3        | Election Day                                                                                                                                                                                                                    |
|                | May 13*      | Canvass Results of May 4th Election                                                                                                                                                                                             |
|                | May 14*      | 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 15       | Special City Council Planning Session - Transportation Plan, Additional Policy Objectives and Funding Alternatives. Water Master Plan update.                                                                                   |
|                | May 15       | Special City Council Planning Session - Comprehensive Plan, Capital Plan Review, and Fiscal Forecast Assumptions.                                                                                                               |
|                | May 16       | Community Support and Non-Special Event HOT Tourism related organization applications available at City Hall and on City's website                                                                                              |
|                | June 9-13    | CM, CFO and Director meetings to discuss budget submittals                                                                                                                                                                      |
|                | June 19      | Hunter's Crossing Local Government Corporation Meeting to review budget and propose Special Assessments                                                                                                                         |
|                | June 20      | Deadline - Community Support & Non-Special Event HOT Organization applications for FY2026 Funding (5:00pm)                                                                                                                      |
|                | July 8*      | Community Support Organizations present their funding request to Council (limit 3 minutes)                                                                                                                                      |
|                | July 23      | Publish Notice of proposed Special Assessments (must be posted 15 days prior to Public Hearing)                                                                                                                                 |
| Adoption       | July 25      | Deadline for Chief Appraiser to certify rolls to taxing units                                                                                                                                                                   |
|                | June 19*     | City Council Joint meeting with the Visit Bastrop Board to review Visit Bastrop's Business Plan and Proposed Budget for FY2026                                                                                                  |
|                | July 28*     | City Manager presents the FY 2025-26 Budget (considered filed with the City Secretary)                                                                                                                                          |
|                | July 28*     | 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 12*   | Public Hearing Special Assessments for Hunter's Crossing PID; First Reading of the Amended and Restated Service and Assessment Plan.                                                                                            |
|                | August 14*   | Budget Workshop - Review Proposed Budget                                                                                                                                                                                        |
|                | August 15*   | Budget Workshop#2 - Review Proposed Budget (if needed)                                                                                                                                                                          |
|                | August 26*   | Council Meeting - Adopt Financial and Purchasing Policies;                                                                                                                                                                      |
|                | August 26*   | Council Meeting - Second Reading of the Amended and Restated Service and Assessment Plan.                                                                                                                                       |
|                | August 27    | 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)                                                         |
| Implementation | September 23 | Council Meeting - Public Hearing and First Reading on Tax Rate Ordinance; Budget Public Hearing; First Reading on Budget Ordinance.                                                                                             |
|                | September 30 | 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.                            |
|                | October 1    | Fiscal Year begins                                                                                                                                                                                                              |
|                | October 15*  | Distribute Final FY2026 Adopted Budget Book                                                                                                                                                                                     |
|                | November     | Begin FY2024-2025 audit                                                                                                                                                                                                         |
|                | December     | Presentation of preliminary unaudited financial report for FY2025-2026                                                                                                                                                          |

\* Council Meeting



# How to Use this Book

A quick primer on decoding the budget book for residents and businesses



## Municipal Accounting 101

Municipal accounting is very different than your personal accounting, or even that of a private business.

Municipal governments use Fund Accounting or "cost centers" to allocate revenues and expenses.

This means a dollar received may be cut into various revenue centers

An example of this is your property tax rate. It is broken out into 2 different segments, Maintenance and Operations (M&O) and Interest and Sinking (I&S) or Debt Fund. Each segment has restrictions on how it can be used.

## How to decode the Fiscal Year FY 2025 - FY2026 Budget

### Budget Overview

Each municipality operates on its own budget cycle. The City of Bastrop's fiscal year begins on October 1 and ends on September 30 of the following year. This 12-month period is referred to as the **Fiscal Year**, and Bastrop's fiscal year aligns with that of the federal government.

### Structure of City Finances

City departments are organized within broader financial groups known as **Funds**.

**Revenues** represent the income the City of Bastrop receives, which is allocated across various fund categories. For more details on these categories, refer to the **Fund Summary** section.

**Expenditures** are the costs or payments made by the City, drawn from its revenue sources.

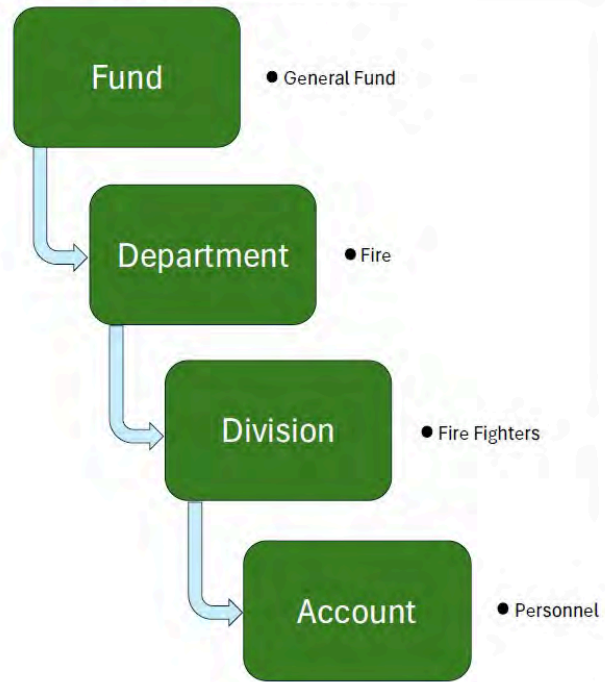
### How to Read the Budget:

For example: to determine how much was spent on personnel in the Fire Department, follow these steps:

1. Identify which fund includes the Fire Department. For Bastrop, this is the **General Fund**.
2. Navigate to the **General Fund** section and locate the **Fire Department** section.
3. In the **Department Expenditures** section, you'll find data on personnel costs, including figures from the past three years and the proposed amount for the current fiscal year.

Here is [the link](#) to this budget book for the Fire Department.

To determine how much was spent on Personnel in the Fire Department:





# City Manager's Message

A message from the City Manager regarding the proposed budget and year ahead.

## A WONDERFUL place to call *HOME*.

**Mayor, Council, and residents,**

I submit the FY 2025-2026 budget for your review. It has been an honor to serve as the Bastrop City Manager for the last 3 years.

This budget represents the culmination of efficiencies gained by consolidation of departments, the hard work of staff in running lean departments, process improvements in Development Services that get businesses up and running quickly and on the tax rolls, and lastly transformational partnerships with the school district, the county, the various chambers of commerce, as well as residents who have a listening ear during Sit with Sylvia events each month.

This budget also represents a shift in transparency. This digital book allows the public to drill down into details of each department, each month. This will allow unprecedented access to the residents and City Council to oversee the budget on a monthly, or even daily level. This is made possible by the OpenGov platform.

A special thank you to the Finance staff, especially Judy Sandrussi, Laura Allen, and Jimmie Campbell, and all staff who contributed to the development of this inaugural book while embracing the new technology of OpenGov.

However, the technology is not without its challenges; it offered new insights to accounting functions that can be improved. This budget is a work in progress as we work out the quirks to the formatting, filters, report styles, etc. I thank you for your patience as we deliver the most transparent budget the residents have ever seen.

### Overview

#### Key Budget Assumptions

The budget was based on the following assumptions:

- A reduced tax rate less than the New Revenue rate of \$0.5040.
- 2.2% increase in Sales Tax
- 10% increase in Hotel Occupancy Taxes
- Personnel additions in Human Resources, Fleet and Facilities, Finance, and Water & Wastewater departments
- Debt reductions from overcollection in FY 25 of \$540,000. This will close out approximately four (4) smaller notes offering the ability for the bridge rehabilitation and other recreation improvements with a small reduction in the overall debt rate.

All of the assumptions are based on historical trends we have experienced thus far.

#### Financial Outlook

The financial outlook for the City is bright. The pent-up demand for the development and growth in the area is beginning to pick up speed. Additional reductions in the interest rate by the Federal Reserve are expected in the fall and to continue into next year. Many developers have been sidelined waiting for rates to drop before breaking ground. Additionally, the second section of the Valverde subdivision will begin during this fiscal year with an expected additional 100 plus homes to come online.

Past 2026, the expectation that Valverde will be 75% built out and Ironwood will be coming online means more commercial spaces open for operation. The adage that rooftops bring retail is certainly true in Bastrop.

## **Challenges & Opportunities**

Challenges are certainly many, but the list is relatively short for Bastrop. It includes:

- Labor shortages: in a strong economy, City's often can't compete with private sector pay.
- Funding for all the projects the residents would like to see completed including a Recreation Center.
- Keeping the tax rate low is of primary concern. We continue to live within our means and strive once again for no change to the tax rate and living with only the new revenue that has been generated.

## **Infrastructure**

### **Water**

Water pressure will be a concern in the coming year as we move towards the planning and funding of a two-million-gallon elevated water storage tank which can run up to \$20 million dollars.

### **Wastewater**

The payment of an additional two million wastewater treatment plant with an expansion to a total of eight million, will also cost in excess of \$60 million. We will aim to monetize the plant by selling effluent, selling the biosolids, receiving biosolids from other companies, share this cost with CORIX, a neighboring utility provider, as well as municipal utility districts in the area. This is an attempt to keep rates steady and low.

### **Streets**

The long-awaited repair of Water, Farm, and Linden is included in this budget with no further borrow required. Outsourcing large portions of street repair and rehabilitation will allow us to gain economies of scale and continue to repair streets long neglected in years past.

## **Priorities & Strategic Consideration**

The residents are demanding a recreation center. A simple recreation center could cost as much as \$5 million dollars; however, this does not address the community desires for an indoor pool.

The direction of the Bastrop Economic Development Corporation is a council workshop that is planned in the post budget adoption process. The Council will decide whether to keep an economic development tax, allow the voters to create a public safety tax, or focus on other community minded uses such as a parking garage to fuel further downtown expansion.

As interest rates are set to drop in the later part of the year, we expect development to increase at an even faster rate. Additionally, sales tax is conservative but will show strong improvement as the new retail comes online in the fiscal year.

Lastly, the Hotel Occupancy Tax finished this fiscal in strong position, with additional fund balance created from the Visit Bastrop consolidation.

I look forward to continuing to be a staunch advocate of conservative budgeting and spending. Residents expect us to live within our means and work efficiently and reach goals on time and on budget. This budget accomplishes both of those goals.

Respectfully submitted,

Sylvia Carrillo-Trevino, ICMA-CM, CPM  
City Manager



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# City Council Priorities in FY 25-26

A view of council priorities in this budget year

## The Bastrop City Council



The City of Bastrop operates under a Council-Manager form of government, in which the City Council establishes policy through ordinances and resolutions, while the City Manager implements these policies and oversees the city's operations. The Bastrop City

Council is composed of the Mayor and five Council members, all of whom are elected at-large, meaning they represent the entire city and that all registered voters may vote for any of the six positions.

The Council meets twice per month, normally on the second and fourth Tuesday of each month at 6:30 PM in City Hall Located at 1311 Chestnut Street in Bastrop, Texas.

Agendas will post on the Wednesday prior to the following Tuesday meeting allowing for almost a full week of review by the public.

#### **The City's Nine Focus Areas**

- 1. Communication:** Support and enhance open and transparent communication between the City, residents and businesses.
- 2. Community Safety:** Keep citizens, businesses, and visitors safe.
- 3. Economic Vitality:** Promote sustainability by leveraging tourism, and fostering an inclusive and diverse environment that encourages entrepreneurial ventures, supports job opportunities, and grows the local economy
- 4. Fiscal Responsibility:** Manage resources in a responsible and efficient manner aligned with the city's strategic goals by minimizing financial burdens to residents.
- 5. Manage Growth:** Plan and manage growth while meeting the needs of the community through responsible and efficient processes for both infill and new development.
- 6. Infrastructure:** Invest in reliable, resilient infrastructure to support current needs and future growth
- 7. Multi-Modal Mobility:** Improve mobility for all modes of transit with a focus on city-wide connectivity.
- 8. Organizational Excellence:** Continually improve operations to increase efficiency, effectiveness, and customer service for residents and businesses.
- 9. Uniquely Bastrop:** Maintain and enhance our historic community by respecting the unique combination of community, natural areas, green spaces, cultural, and recreational assets that make Bastrop a special place to live and work.

#### **Priorities for FY 2025-2026**

- **Final Update to the Development Code this fiscal year**
- **Commencement of Blakey, WWTP #4, and a robust street repair program**
- **Completion of Park improvements, Agnes, Bridge, Water, Farm, Linden**
- **BEDC Direction – Public Safety or other**
- **Downtown Parking Garage**
- **Quality of Life**
  - **Mayfest Park Improvements**
  - **Par 3**
  - **Hospital**
  - **Hotel Convention Center**
  - **Recreation Center**





# Community Profile

A tapestry of old and new woven together, not perfectly, but peacefully



## Experience the Outdoor Vibe

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 attracts many tourists from all over the world who were previously unaware of this charming town.

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 attracts many tourists from all over the world who were previously unaware of this charming town.



## 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, Bluebonnet Electric Co-op, Walmart, Bastrop Federal Correction Institute, and H.E.B. Food Stores.



## Events and Happenings

Annually, Bastrop plays host to numerous events, such as the Big Bang, 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. In February 2025 Bastrop hosted the inaugural Mardi Gras celebration, which was a huge success.

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, cultural, 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 Museum received several awards this year, including the John L. Nau III Award of Excellence in Museums for its achievements in historical interpretation, museum education, collection conservation and community involvement. It was chosen out of over 1,000 other museums. 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 Opera House received numerous awards this year, including favorite local theater in the Austin area, beating out larger venues in Austin and the surrounding area. The Opera House swept 14 of the 19 awards at the Broadway World Awards! The Lost Pines Art Center and the recently opened Found Fine Art on Chestnut bring art to life with glassblowing, sculpture, and other immersive experiences.



## Education

Area students are served by Bastrop Independent School District, which has an enrollment of over 13,000, and is projected to have approximately 20,000 in the district by 2033. One of the largest geographically in the state of Texas, 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.

Area private and charter schools include Calvary Episcopal School serving children from Pre-K through 6<sup>th</sup> grade, Good Shepherd Lutheran School offering a faith-based education up to 4th grade, Founders Classical Academy and Compass Rose Harvest serving K through 12th grade.

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.

## 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. This budget year continues the focus of adding additional personnel to the police department to cover the expanding needs of the rapid growth around Bastrop. The Police Chief has restructured the department to create a more responsive and resident-driven mission. The new Police mascot, Blue, has won the hearts of children he interacts with.





# Demographics

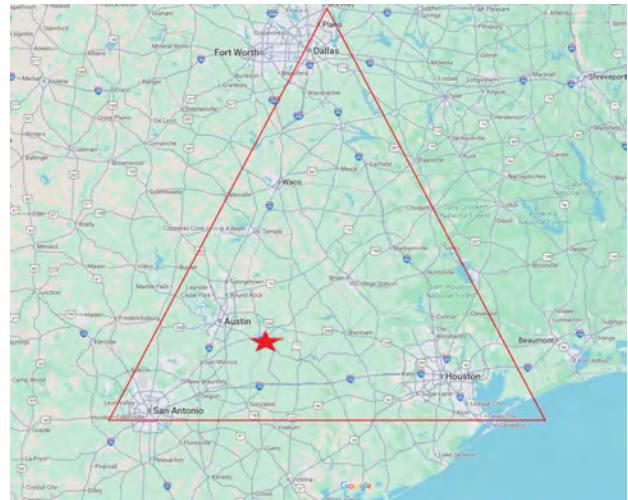
A rapidly changing city holding onto it's old-world charm.

## A Rapidly Changing City

The City of Bastrop is a rapidly changing city due to influences of the urban growth areas in Austin to our west, Houston to our East, San Antonio to the South, and Dallas Metro to the north.

Bastrop's projected growth is more than 40% over the next five years.

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 hour to the southwest, Bastrop is in an advantageous position for cultural and economic development.

This City of Bastrop has a highly educated population with 58% of the population having some college or a college degree.

The unemployment rate is low at 2.3% and median disposable income is more than \$66,000.

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 25% since 2020. The City has already outpaced the projected 2020 population 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. The growth of the east Austin corridor continues to spill over into Bastrop; the population estimates show a population increase of almost 40% by the next census.



# DEMOGRAPHIC PROFILE

Bastrop City, TX

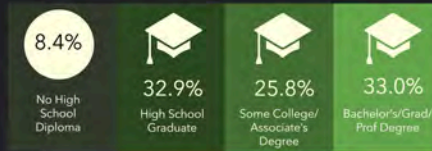
Geography: Place

Utility



Source: This infographic contains data provided by Esri (2025, 2030).  
© 2025 Esri

## EDUCATION



## EMPLOYMENT



## KEY FACTS



## INCOME



## HOUSEHOLD INCOME (\$)

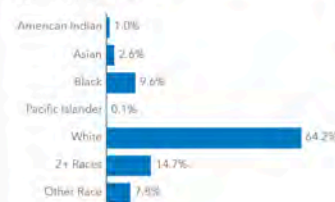


# Tapestry Profile

Bastrop City, TX | Geography: Place

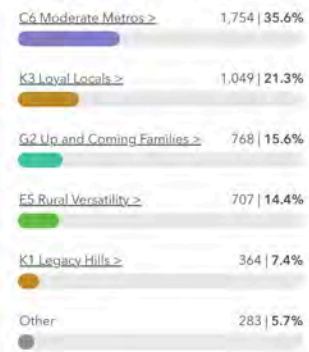


## Population by Race



## Tapestry

Top 5 segments by household count



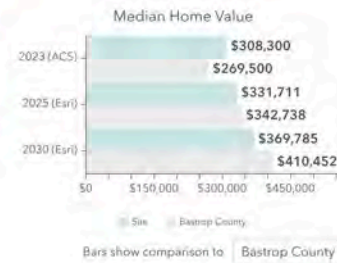
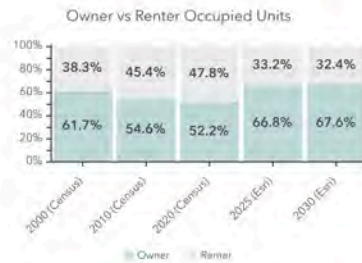
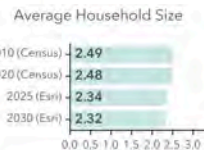
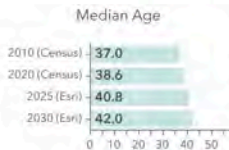
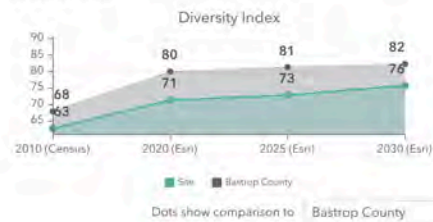
Moderate Metros accounts for 35.6% of households in the area which is 33.3% higher than the U.S.

Source: This infographic contains data provided by Esri (2025). © 2025 Esri



## Community Change Snapshot

Bastrop City, TX  
Geography: Place



### 2000-2020 Compound Annual Growth Rate



2.90%  
Population (Census)



2.92%  
Households (Census)



2.92%  
Housing Units (Census)

### Total Housing Units: Past, Present, Future



3,043  
2010 (Census)



4,089  
2020 (Census)

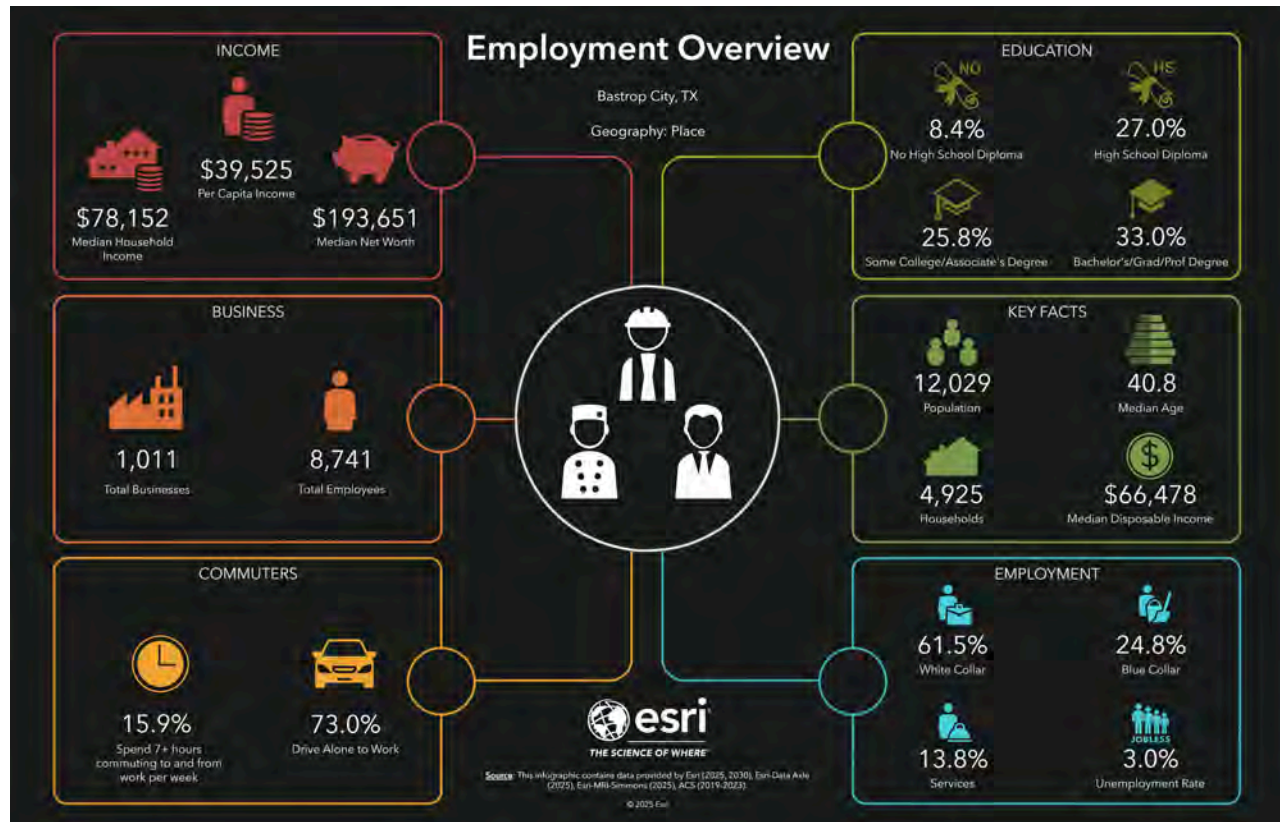


5,367  
2025 (Esri)



6,347  
2030 (Esri)

Source: This infographic contains data provided by U.S. Census (2000, 2010, 2020), Esri (2025, 2030), ACS (2019-2023), © 2025 Esri





# Budget at a Glance

Welcome to the FY 2025-2026 Budget.

The City Manager is pleased to present the Proposed Fiscal Year 2025–2026 Budget for the City of Bastrop. This budget represents a collaborative effort across all City departments, Citizens, and the City Council, reflecting months of dedicated work, thoughtful analysis, and strategic planning.

The Finance Department played a critical role in organizing and refining the financial data to ensure accuracy, transparency, and alignment with the City's priorities. Additionally, the budget process was strengthened by productive pre-budget work sessions with the City Council, whose guidance and input were instrumental in shaping the final proposal.

This proposed budget aims to responsibly allocate resources, support essential services, and continue progress toward the City's long-term goals, while maintaining fiscal sustainability and addressing the needs of our growing community.

While the overall outlook among all funds is positive, ALL of the funds, except the General Fund, are restricted in their use. For example, the Water & Wastewater fund have a fund balance of over \$16 million, however, that amount is restricted to Water and Wastewater projects, and thus cannot be used for things such as a Recreation Center.

City of Bastrop  
Budget at a Glance  
FY2025-2026

|                                           | 09/30/2024<br>Beginning<br>Fund Balance | FY2025-2026<br>Revenues | FY2025-2026<br>Expenses | FY2025-2026<br>Ending<br>Fund Balance |
|-------------------------------------------|-----------------------------------------|-------------------------|-------------------------|---------------------------------------|
| GENERAL FUND                              | \$ 5,479,775                            | \$ 18,512,406           | \$ 18,608,926           | \$ 5,383,255                          |
| GF DEBT SVC                               | \$ 581,332                              | \$ 4,984,812            | \$ 4,130,917            | \$ 1,435,227                          |
| DEV SVC                                   | \$ 1,377,004                            | \$ 2,232,335            | \$ 2,215,800            | \$ 1,393,539                          |
| ENGINEERING                               | \$ -                                    | \$ 749,569              | \$ 749,569              | \$ -                                  |
| STREET MAINTENCE                          | \$ 863,643                              | \$ 3,549,000            | \$ 2,396,049            | \$ 2,016,594                          |
| GENERAL FUND ONE TIME                     | \$ 245,198                              | \$ 8,000                | \$ -                    | \$ 253,198                            |
| CEMETERY                                  | \$ 30,659                               | \$ 544,269              | \$ 467,677              | \$ 107,251                            |
| CEMETERY PERM. FUND                       | \$ 513,689                              | \$ 37,000               | \$ -                    | \$ 550,689                            |
| DESIGNATED FUND                           | \$ 643,545                              | \$ 103,710              | \$ 50,800               | \$ 696,455                            |
| WATER & WASTEWATER                        | \$ 15,874,402                           | \$ 10,193,000           | \$ 10,041,408           | \$ 16,025,994                         |
| WATER & WASTEWATER DEBT SERVICE           | \$ 3,218,562                            | \$ 7,189,950            | \$ 7,189,943            | \$ 3,218,569                          |
| WATER & WASTEWATER IMPACT FEES            | \$ 3,959,351                            | \$ 4,049,240            | \$ 3,488,992            | \$ 4,519,599                          |
| BASTROP POWER AND LIGHT                   | \$ 8,063,836                            | \$ 9,644,000            | \$ 9,531,974            | \$ 8,175,862                          |
| VEHICLE EQUIPMENT AND REPLACE. FUND       | \$ 5,090,034                            | \$ 875,774              | \$ 690,631              | \$ 5,275,177                          |
| TRANSPORT. IMPACT FEE                     | \$ -                                    | \$ 1,538,004            | \$ -                    | \$ 1,538,004                          |
| BASTROP ECON. DEV. CORPORATION            | \$ 9,621,201                            | \$ 1,667,100            | \$ 1,285,374            | \$ 10,002,927                         |
| HOTEL OCCUPANCY FUND                      | \$ 2,412,147                            | \$ 4,873,606            | \$ 4,329,090            | \$ 2,956,663                          |
| PARK/TRAIL LAND DEDICATION                | \$ (81,267)                             | \$ 1,865                | \$ -                    | \$ (79,402)                           |
| LIBRARY BOARD                             | \$ 38,360                               | \$ 21,000               | \$ 19,890               | \$ 39,470                             |
| GRANTS                                    | \$ -                                    | \$ -                    | \$ -                    | \$ -                                  |
| HUNTERS CROSS PUBLIC IMPROVEMENT DISTRICT | \$ 118,171                              | \$ 581,279              | \$ 559,239              | \$ 140,211                            |
| VALVERDE PUBLIC IMPROVEMENT DISTRICT      | \$ -                                    | \$ -                    | \$ -                    | \$ -                                  |
|                                           |                                         |                         |                         |                                       |
| <b>GRAND TOTALS</b>                       | <b>\$ 58,049,642</b>                    | <b>\$ 71,355,919</b>    | <b>\$ 65,756,279</b>    | <b>\$ 63,649,282</b>                  |

| General Fund                |                                                         |
|-----------------------------|---------------------------------------------------------|
| Reserve<br>Amount<br>Of 25% | Available<br>Fund Balance<br>Above<br>Reserve<br>Amount |
| \$ 4,652,232                | \$ 731,024                                              |

# Unfunded Requests by Departments

Unfunded requests and their impact to the tax rate should council decide to fund.

## Above the Proposed Tax Rate

The following are items that are outside of the proposed budget. These items are above the proposed tax rate. To meet these needs, the council may:

- 1) Use one-time available funds above the reserve requirement
- 2) Increase the M&O rate up to 3.5% before requiring voter approval
- 3) Increase the M&O rate by over 3.5% and put to the voters in a special election
- 4) Deny the requests and review the budget quarterly to determine if conditions change and the needs can then be met



| Fund               | Department                | Request                    | Amount        | Other                                            | Notes                                                                                                                                                                              |
|--------------------|---------------------------|----------------------------|---------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund       | Police                    | 6 new officers             | \$ 750,000.00 | Plus additional VERF contribution in the future  | This amounts to an approximate \$.0455 cent property tax rate increase                                                                                                             |
|                    | Fire                      | 4 new firefighters         | \$ 400,000.00 | Plus additional VERF contributions in the future | This amounts to an approximate \$.0235 increase in the tax rate                                                                                                                    |
|                    | Recreation                | 1 new recreation assistant | \$ 65,000.00  |                                                  | This amounts to an approximate increase of \$.004 increase in the tax rate                                                                                                         |
| Streets & Drainage | Street Maintenance Worker | 2 additional crew          | \$ 130,000.00 | Plus additional VERF contributions in the future | This amounts to an approximate increase of \$.008 increase in the tax rate. The streets fund should not bear additional staffing expenses with the focus on maintenance materials. |

The information below is presented to provide council an opportunity to make decisions that affect the overall M&O portion of the tax rate.



| Tax Rate Effect of Unfunded Requests for Council Consideration |                                               |                    |        |          |                               |                      |                     |
|----------------------------------------------------------------|-----------------------------------------------|--------------------|--------|----------|-------------------------------|----------------------|---------------------|
| No New Revenue<br>Rate                                         | Request                                       | Result to Tax Rate |        | New Rate | Cap at Voter<br>Approval Rate | Approval<br>Required |                     |
| 0.5179                                                         | 4 Additional<br>Officers                      | \$                 | 0.0455 | \$       | 0.5634                        | 0.5392               | Voter<br>Approval   |
| 0.5179                                                         | 4 Additional<br>Firefighters                  | \$                 | 0.0243 | \$       | 0.5422                        | 0.5392               | Voter<br>Approval   |
| 0.5179                                                         | 1 Additional<br>Recreation<br>Assistant       | \$                 | 0.0040 | \$       | 0.5219                        | 0.5392               | Council<br>Approval |
| 0.5179                                                         | 2 Additional Street<br>Maintenance<br>Workers | \$                 | 0.0080 | \$       | 0.5259                        | 0.5392               | Council<br>Approval |





# The City's Organizational Chart

The true magic behind the scenes!

The City of Bastrop is a Home-Rule Municipality which means it has the power granted to it in the Texas Constitution, Local Government Code section. This means the City has the authority to create laws that are not expressly prohibited by law.

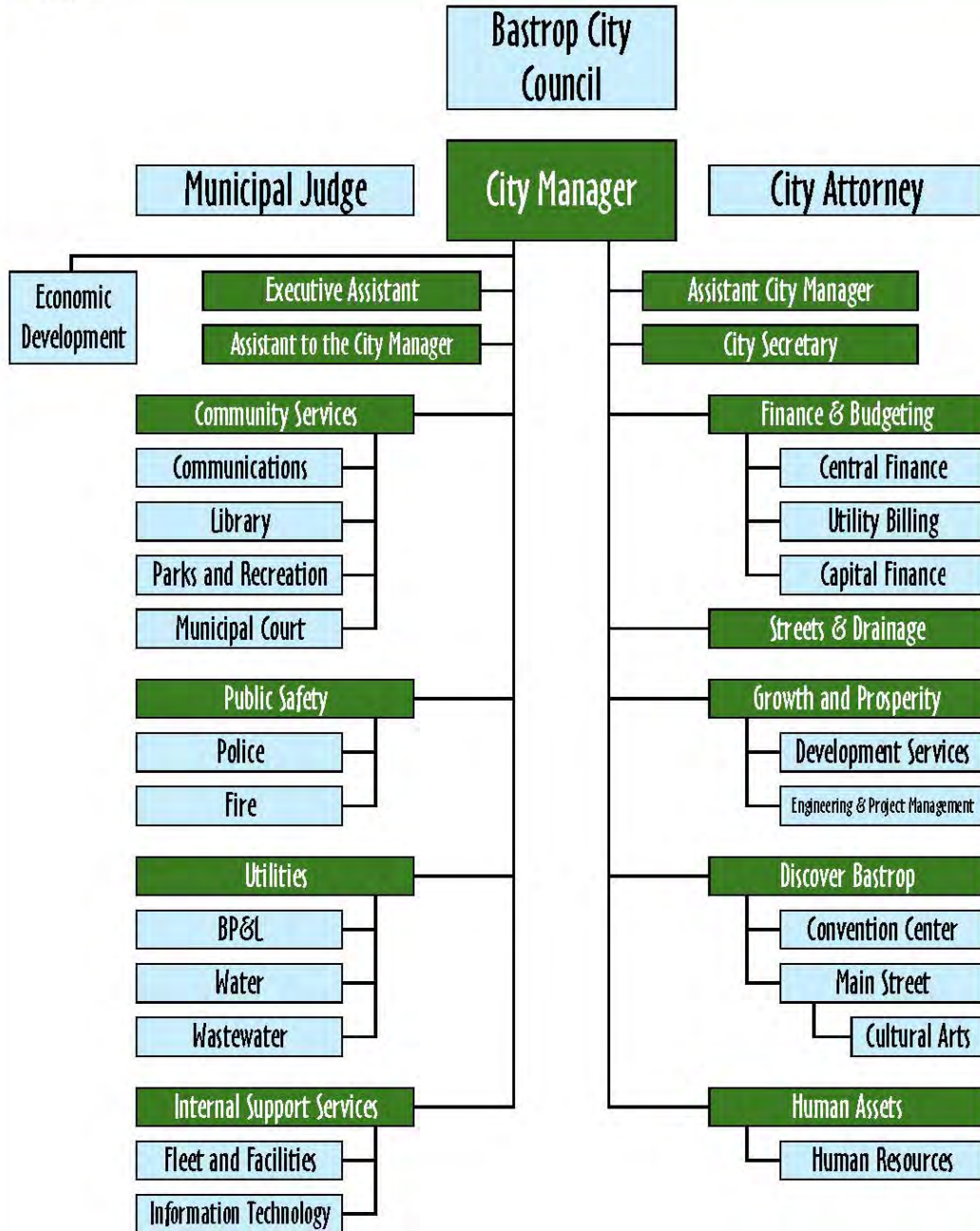
The City is also organized as a Council-Manager form of government. This means the Council adopts policy by resolutions and ordinances and then appoints a City Manager to act as the Chief Administrative Officer of the City running the day-to-day operations. Each segment has a lane in which to operate.

The Council has three direct reports: The City Manager, City Attorney, and Municipal Court Judge. All other employees report to the City Manager.

Bastrop Economic Development is currently reporting to the City Manager on an interim basis.



# Citizens of Bastrop



City of Bastrop Organizational Chart



# Employee Totals

Full Time Equivalent (FTE) Totals

FTE, or Full-Time Equivalent, is a unit that indicates the workload of a full-time employee. It's often used to measure the number of employees needed to perform a certain amount of work, even if that work is distributed among multiple part-time employees. For example, two part-time employees each working half of the standard full-time hours would equal 1 FTE.

## Employees Who Help Get the WORK Done!

| FY 24                  |                | FY 25                  |                | FY 26                  |                |
|------------------------|----------------|------------------------|----------------|------------------------|----------------|
| Bastrop Power & Light  | 10             | Bastrop Power & Light  | 10             | Bastrop Power & Light  | 10             |
| BEDC                   | 6              | BEDC                   | 2.5            | BEDC                   | 2.3            |
| Cemetery               | 1              | Cemetery               | 1              | Cemetery               | 1              |
| City Manager           | 5              | City Manager           | 4              | City Manager           | 4.5            |
| City Secretary         | 2              | City Secretary         | 2              | City Secretary         | 2              |
| Community Engagement   | 7.35           | Community Engagement   | 3.5            | Community Engagement   | 3              |
| Development Services   | 15             | Development Services   | 14             | Development Services   | 15.2           |
| Engineering            | 2.5            | Engineering            | 3.5            | Discover Bastrop       | 13.5           |
| Finance                | 9              | Finance                | 10             | Engineering            | 4.25           |
| Fire                   | 12             | Fire                   | 11.7           | Finance                | 11.25          |
| Fleet & Facilities     | 0              | Fleet & Facilities     | 10             | Fire                   | 11.7           |
| Hospitality & Downtown | 5.65           | Hospitality & Downtown | 6.75           | Fleet & Facilities     | 10             |
| Human Resources        | 2.875          | Human Resources        | 2.875          | Hospitality & Downtown | 0              |
| Information Technology | 4              | Information Technology | 5              | Human Resources        | 3.875          |
| Library                | 11.125         | Library                | 13.625         | Information Technology | 1.55           |
| Municipal Court        | 3.25           | Municipal Court        | 3.25           | Library                | 12.048         |
| Parks                  | 14.185         | Parks                  | 13.685         | Municipal Court        | 3.25           |
| Police                 | 35             | Police                 | 40.75          | Parks                  | 12.485         |
| Public Works           | 6              | Public Works           | Separated Out  | Police                 | 40.75          |
| Streets/Drainage       | 17.5           | Streets/Drainage       | 15.5           | Streets/Drainage       | 16.5           |
| Water/Wastewater       | 23             | Water/Wastewater       | 25.5           | Water/Wastewater       | 28             |
| <b>Total</b>           | <b>192.435</b> | <b>Total</b>           | <b>199.135</b> | <b>Total</b>           | <b>207.158</b> |

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# Fund Descriptions

## GENERAL FUND

The workhorse of all funds

The General Fund is often where the bulk of property tax revenue and general operational costs are tracked. It's a key fund in every home-rule or general law city's budget.

### **The General Fund accounts for:**

- Basic services that a municipality provides to its residents
- Revenues that are not earmarked for other specific uses
- Expenditures necessary to run day-to-day government operations

### **Common expenditures from the General Fund include:**

- Public safety (police, fire)
- Public works (street maintenance, sanitation)
- Parks and recreation
- Planning and development
- General government (administration, finance, legal services)

### **Typical revenue sources for the General Fund include:**

- Property taxes
- Sales taxes
- Franchise taxes
- Licenses and permits
- Fines and fees
- Charges for services

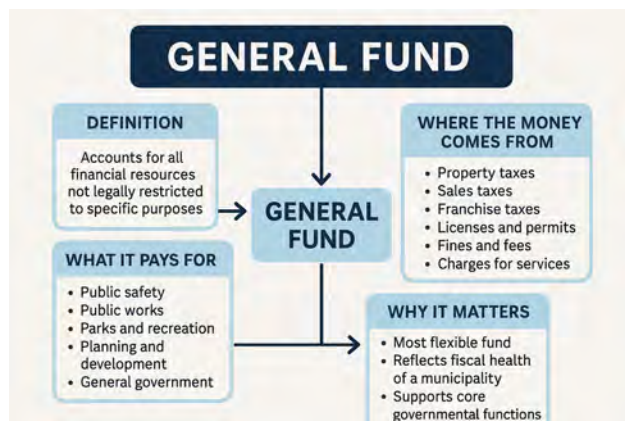
### **Why it matters:**

- It's the most flexible fund and receives the most scrutiny from elected officials and the public.
- It reflects the fiscal health of a municipality.
- It supports core governmental functions that are not self-supporting or tied to special revenue.

### **Unlike Special Revenue Funds, Enterprise Funds, or Capital Projects Funds, the General Fund:**

- Has no restrictions on how money is spent (unless otherwise imposed by law or council decision).
- Cannot charge users for most of the services it supports (e.g., police services are funded by taxes, not user fees).





## ENTERPRISE FUNDS

Small Business units within your City Government

An enterprise fund is a governmental accounting entity established to account for operations that are financed and operated similarly to private businesses, primarily through user charges. The key characteristic is that the fund aims to recover costs, including capital costs, through fees or charges for the services provided. Examples include utilities (water, sewer), airports, and transit systems.

### Self-Supporting Operations:

Enterprise funds are designed to be self-supporting, meaning the revenue generated from user fees should cover the costs of providing the service.

### Cost Recovery:

The primary goal is to recover the full cost of providing a service, including direct and indirect costs, through user charges.

**Similar to Private Businesses:**

Enterprise funds operate like private businesses, with a focus on revenue generation and cost management, but they are still part of a governmental entity.

**Examples:**

Common examples include utilities (water, sewer, stormwater), airports, transit systems, golf courses, and parking facilities.

**Criteria for Use:**

Enterprise funds are typically used when a government activity is funded by debt secured by user fees, when laws require cost recovery through fees, or when a pricing policy is established to recover costs through user fees.

**Distinction from General Fund:**

Unlike the general fund, which is funded by taxes, enterprise funds are primarily funded through user fees.

**Separate Accounting:**

Enterprise funds are accounted for separately from other governmental funds, with their own financial statements.



## SPECIAL REVENUE FUNDS

### The Hybrid of Funds

A Special Revenue Fund is a type of governmental accounting fund used to track revenues that are legally restricted or committed to specific purposes other than debt service or capital projects.

**Definition**

Accounts for all financial resources that are restricted, committed, or designated by law or policy for specific activities or programs

**Special Revenue Funds are typically used to support:**

- Street maintenance and repair
- Tourism and hotel occupancy tax (HOT) projects
- Economic development initiatives
- Transportation programs
- Affordable housing programs
- Stormwater or drainage utility services

• **Common Revenue Sources**

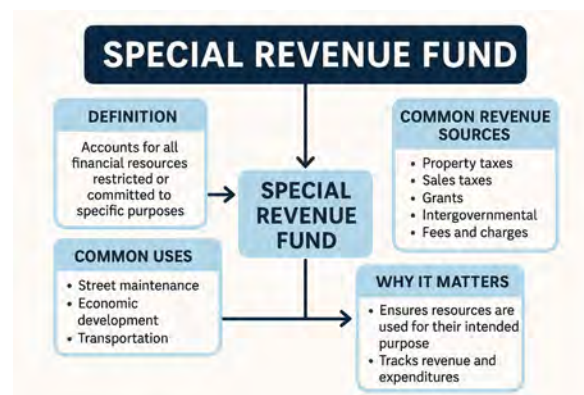
These funds receive money from:

- Dedicated sales or property taxes
- Hotel Occupancy Taxes (HOT)
- Grants (federal, state, or private)
- User fees or service charges
- Intergovernmental transfers

• **Why It Matters**

Ensures accountability: Funds must be used only for their intended purpose.

- Allows cities to track and report specific programs separately from the General Fund.
- Often required by law or grant agreements to maintain transparency.







## CAPITAL IMPROVEMENT FUNDS

Borrowed funds for projects

In municipal accounting, Capital Funds (often called Capital Projects Funds) are used to account for financial resources that are dedicated to acquiring, constructing, or improving major capital assets such as buildings, roads, parks, and infrastructure.

### Definition

Capital Funds track money used for long-term capital projects—typically large, expensive, and lasting more than one year.

### What They Pay For

Examples of capital projects include:

- Construction of new city halls, fire stations, or libraries
- Street reconstruction or expansion
- Installation of utility infrastructure (water, sewer, drainage)
- Park development or expansion
- Renovation or major upgrades to public facilities

### Common Revenue Sources

Capital Funds are typically financed through:

- General obligation bonds or revenue bonds
- Certificates of obligation
- Grants (state, federal)
- Transfers from the General Fund or Special Revenue Funds
- Impact fees or developer contributions

### Why It Matters

- Separates one-time capital expenditures from recurring operating costs
- Helps ensure that funding is available throughout multi-year projects

- Provides accountability and transparency for debt- or grant-funded projects
- Supports long-term planning in a Capital Improvement Plan (CIP)



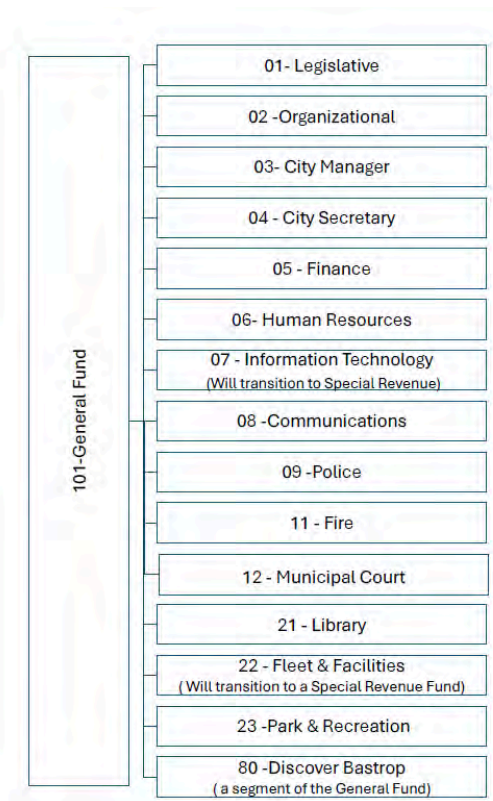




# The General Fund

The Workhorse of ALL Funds - Your Property Tax and Sales Tax Dollars at Work

## The General Fund Departments



### 101 - The General Fund in Total

|                           | ORIGINAL<br>BUDGET | ACTUAL      | ORIGINAL<br>BUDGET | ACTUAL      | PROPOSED FY<br>25-26 BUDGET           |             |                                       |
|---------------------------|--------------------|-------------|--------------------|-------------|---------------------------------------|-------------|---------------------------------------|
|                           | FY2024             | FY2024      | FY2025             | FY2025      | FY25 Budget<br>vs. FY25 Actual<br>(%) | FY2026      | FY25 Budget<br>vs. FY26<br>Budget (%) |
| <b>Expenses</b>           |                    |             |                    |             |                                       |             |                                       |
| Expenses                  | \$1,618,260        | \$1,704,478 | \$738,000          | \$794,116   | 8%                                    | \$269,000   | -64%                                  |
| WAGES                     |                    |             |                    |             |                                       |             |                                       |
| LONGEVITY                 | \$34,164           | \$30,994    | \$39,060           | \$36,379    | -7%                                   | \$40,705    | 4%                                    |
| OPERATIONAL SALARIES      | \$6,315,131        | \$6,820,335 | \$8,568,135        | \$7,919,504 | -8%                                   | \$8,590,409 | 0%                                    |
| OVERTIME                  | \$168,350          | \$233,089   | \$267,600          | \$260,856   | -3%                                   | \$277,600   | 4%                                    |
| PRE-EMPLOYMENT<br>EXPENSE | \$6,122            | \$5,559     | \$18,060           | \$9,303     | -48%                                  | \$19,510    | 8%                                    |

|                                           | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY<br>25-26 BUDGET           |                    |                                       |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
|                                           | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget<br>vs. FY25 Actual<br>(%) | FY2026             | FY25 Budget<br>vs. FY26<br>Budget (%) |
| SIGN ON<br>BONUS/RETENTION                | \$15,000           | \$15,000           | \$30,000           | \$10,000           | -67%                                  | \$15,000           | -50%                                  |
| <b>WAGES TOTAL</b>                        | <b>\$6,538,767</b> | <b>\$7,104,977</b> | <b>\$8,922,855</b> | <b>\$8,236,042</b> | <b>-8%</b>                            | <b>\$8,943,224</b> | <b>0%</b>                             |
| BENEFITS                                  |                    |                    |                    |                    |                                       |                    |                                       |
| GROUP INSURANCE                           | \$1,009,898        | \$1,045,252        | \$1,235,491        | \$1,200,048        | -3%                                   | \$1,557,295        | 26%                                   |
| RETIREE BENEFITS                          | \$37,344           | \$100              | \$101,000          | \$0                | -100%                                 | \$101,000          | 0%                                    |
| RETIREMENT                                | \$797,417          | \$912,675          | \$1,145,085        | \$1,162,777        | 2%                                    | \$1,073,242        | -6%                                   |
| SOCIAL SECURITY                           | \$497,956          | \$524,135          | \$659,839          | \$607,989          | -8%                                   | \$655,125          | -1%                                   |
| WORKERS COMPENSATION                      | \$79,476           | \$69,414           | \$202,696          | \$90,065           | -56%                                  | \$267,546          | 32%                                   |
| <b>BENEFITS TOTAL</b>                     | <b>\$2,422,091</b> | <b>\$2,551,576</b> | <b>\$3,344,111</b> | <b>\$3,060,878</b> | <b>-8%</b>                            | <b>\$3,654,208</b> | <b>9%</b>                             |
| SUPPLIES & MATERIALS                      |                    |                    |                    |                    |                                       |                    |                                       |
| AMMUNITION/TARGETS                        | \$20,815           | \$19,136           | \$45,815           | \$45,266           | -1%                                   | \$45,815           | 0%                                    |
| AUDIO VISUALS                             | \$7,000            | \$5,460            | \$7,000            | \$4,638            | -34%                                  | \$5,100            | -27%                                  |
| BOOKS                                     | \$48,000           | \$51,871           | \$50,500           | \$50,130           | -1%                                   | \$53,000           | 5%                                    |
| CHEMICALS                                 | \$0                | \$0                | \$3,000            | \$1,049            | -65%                                  | \$3,000            | 0%                                    |
| COMPUTER EQUIPMENT                        | \$48,000           | \$49,127           | \$52,000           | \$51,247           | -1%                                   | \$57,200           | 10%                                   |
| ELECTION SUPPLIES                         | \$1,500            | \$5                | \$2,000            | \$0                | -100%                                 | \$0                | -100%                                 |
| EQUIPMENT                                 | \$38,675           | \$45,748           | \$184,712          | \$133,477          | -28%                                  | \$220,250          | 19%                                   |
| EVIDENCE                                  | \$6,400            | \$7,020            | \$28,650           | \$16,668           | -42%                                  | \$21,500           | -25%                                  |
| FIRE PREVENTION<br>MATERIALS              | \$4,500            | \$3,251            | \$4,500            | \$0                | -100%                                 | \$5,000            | 11%                                   |
| FORMS PRINTING                            | \$10,436           | \$7,713            | \$9,010            | \$7,691            | -15%                                  | \$9,750            | 8%                                    |
| FUEL                                      | \$82,700           | \$84,016           | \$109,215          | \$112,669          | 3%                                    | \$116,178          | 6%                                    |
| INCIDENT SUPPLIES                         | \$18,370           | \$17,932           | \$9,920            | \$2,336            | -76%                                  | \$10,366           | 5%                                    |
| IRRIGATION SUPPLIES                       | \$0                | \$0                | \$4,500            | \$3,733            | -17%                                  | \$6,500            | 44%                                   |
| JANITORIAL SUPPLIES                       | \$4,122            | \$9,949            | \$36,402           | \$36,901           | 1%                                    | \$42,398           | 16%                                   |
| LIBRARY GRANT'S                           | \$0                | \$2,500            | \$0                | \$0                | -                                     | \$0                | -                                     |
| OFFICE EQUIPMENT                          | \$47,040           | \$27,140           | \$43,765           | \$36,184           | -17%                                  | \$37,320           | -15%                                  |
| POSTAGE                                   | \$28,105           | \$24,273           | \$28,565           | \$30,709           | 8%                                    | \$31,040           | 9%                                    |
| PROTECTIVE GEAR                           | \$24,900           | \$17,528           | \$30,700           | \$7,712            | -75%                                  | \$34,500           | 12%                                   |
| SAFETY SUPPLIES                           | \$2,000            | \$308              | \$8,755            | \$5,648            | -35%                                  | \$24,179           | 176%                                  |
| SMALL EQUIPMENT                           | \$9,765            | \$9,087            | \$9,765            | \$9,266            | -5%                                   | \$9,765            | 0%                                    |
| SMALL TOOLS                               | \$500              | \$472              | \$14,000           | \$9,963            | -29%                                  | \$23,000           | 64%                                   |
| SPECIAL CLOTHING                          | \$12,400           | \$3,766            | \$7,700            | \$134              | -98%                                  | \$7,700            | 0%                                    |
| SPECIAL PRINTING                          | \$8,250            | \$8,376            | \$13,800           | \$7,735            | -44%                                  | \$11,550           | -16%                                  |
| SUPPLIES                                  | \$124,303          | \$117,880          | \$149,517          | \$113,688          | -24%                                  | \$144,822          | -3%                                   |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$547,781</b>   | <b>\$512,558</b>   | <b>\$853,791</b>   | <b>\$686,841</b>   | <b>-20%</b>                           | <b>\$919,933</b>   | <b>8%</b>                             |
| MAINTENANCE & REPAIRS                     | \$550,050          | \$633,376          | \$1,426,933        | \$1,468,712        | 3%                                    | \$1,758,522        | 23%                                   |
| OCCUPANCY                                 |                    |                    |                    |                    |                                       |                    |                                       |
| COMMUNICATIONS                            | \$228,963          | \$223,032          | \$237,230          | \$227,305          | -4%                                   | \$261,148          | 10%                                   |
| LITTLE LEAGUE UTILITIES                   | \$0                | \$0                | \$20,000           | \$16,116           | -19%                                  | \$20,000           | 0%                                    |
| OFFICE RENTAL                             | \$0                | \$33,000           | \$33,000           | \$48,000           | 45%                                   | \$48,000           | 45%                                   |
| PARKS & TRAILS UTILITIES                  | \$0                | \$0                | \$15,000           | \$14,128           | -6%                                   | \$15,000           | 0%                                    |
| TXDOT UTILITY IRRIGATION<br>METER         | \$0                | \$0                | \$13,000           | \$11,151           | -14%                                  | \$13,000           | 0%                                    |
| UTILITIES                                 | \$66,746           | \$69,512           | \$108,306          | \$115,029          | 6%                                    | \$111,806          | 3%                                    |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$295,709</b>   | <b>\$325,544</b>   | <b>\$426,536</b>   | <b>\$431,729</b>   | <b>1%</b>                             | <b>\$468,954</b>   | <b>10%</b>                            |
| CONTRACTUAL SERVICES                      |                    |                    |                    |                    |                                       |                    |                                       |
| SHARED SERVICES - IT                      | \$0                | \$0                | \$0                | \$0                | -                                     | -\$45,926          | -                                     |
| AUDIT                                     | \$54,170           | \$77,612           | \$55,000           | \$10,750           | -80%                                  | \$55,000           | 0%                                    |
| BUILDING MAINTENANCE<br>FEE               | \$0                | \$0                | \$7,600            | \$1,871            | -75%                                  | \$7,600            | 0%                                    |

|                                       | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY<br>25-26 BUDGET           |                    |                                       |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
|                                       | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget<br>vs. FY25 Actual<br>(%) | FY2026             | FY25 Budget<br>vs. FY26<br>Budget (%) |
| CODIFICATION OF<br>ORDINANCE          | \$11,000           | \$3,784            | \$12,000           | \$3,442            | -71%                                  | \$11,000           | -8%                                   |
| CONTRACTUAL SERVICES                  | \$945,524          | \$950,591          | \$1,110,016        | \$1,156,390        | 4%                                    | \$1,137,716        | 3%                                    |
| CREDIT CARD PROCESSING<br>FEES        | \$76,500           | \$88,447           | \$12,500           | \$76,984           | 516%                                  | \$42,500           | 240%                                  |
| DEBT COLLECTION FEES                  | \$8,000            | \$10,290           | \$8,000            | \$26,763           | 235%                                  | \$8,000            | 0%                                    |
| DISPATCH SERVICES                     | \$330,782          | \$325,000          | \$330,782          | \$325,000          | -2%                                   | \$330,782          | 0%                                    |
| EMPLOYEE BOND                         | \$100              | \$0                | \$100              | \$0                | -100%                                 | \$1,000            | 900%                                  |
| ENGINEERING &<br>CONSULTING           | \$15,000           | \$0                | \$15,000           | \$1,440            | -90%                                  | \$15,000           | 0%                                    |
| EQUIPMENT RENTAL                      | \$17,690           | \$16,426           | \$15,625           | \$20,997           | 34%                                   | \$19,605           | 25%                                   |
| FIREMEN AD&D                          | \$3,300            | \$2,414            | \$3,300            | \$2,439            | -26%                                  | \$3,300            | 0%                                    |
| HAUL OFF - MISC.                      | \$0                | \$0                | \$5,683            | \$110              | -98%                                  | \$5,683            | 0%                                    |
| JAG GRANT                             | \$0                | \$0                | \$0                | \$0                | —                                     | \$36,615           | —                                     |
| JURY EXPENSE                          | \$750              | \$42               | \$750              | \$128              | -83%                                  | \$750              | 0%                                    |
| LEGAL SERVICES                        | \$230,000          | \$614,146          | \$230,000          | \$236,259          | 3%                                    | \$285,000          | 24%                                   |
| LEGAL SERVICES - TAXES                | \$12,500           | \$13,026           | \$12,500           | \$22,723           | 82%                                   | \$12,500           | 0%                                    |
| LIBRARY AUTOMATION                    | \$3,950            | \$4,293            | \$4,500            | \$4,310            | -4%                                   | \$4,700            | 4%                                    |
| MEDICAL                               | \$1,700            | \$0                | \$1,500            | \$946              | -37%                                  | \$2,500            | 67%                                   |
| PROFESSIONAL SERVICES                 | \$238,311          | \$350,907          | \$386,973          | \$363,794          | -6%                                   | \$423,214          | 9%                                    |
| PROPERTY & LIABILITY<br>INSURANCE     | \$173,600          | \$123,035          | \$206,000          | \$233,014          | 13%                                   | \$206,000          | 0%                                    |
| PROPERTY TAX<br>COLLECT/APPRaisal     | \$147,824          | \$114,824          | \$182,031          | \$142,916          | -21%                                  | \$158,666          | -13%                                  |
| RECORDING FEES                        | \$500              | \$301              | \$1,000            | \$2,946            | 195%                                  | \$1,000            | 0%                                    |
| TEEN COURT<br>ADMINISTRATOR           | \$500              | \$0                | \$500              | \$0                | -100%                                 | \$500              | 0%                                    |
| UNEMPLOYMENT TAX                      | \$0                | \$13,827           | \$0                | \$1,812            | —                                     | \$0                | —                                     |
| UNIFORMS                              | \$54,750           | \$63,395           | \$106,712          | \$72,223           | -32%                                  | \$102,007          | -4%                                   |
| VEHICLE/EQUIP<br>REPLACEMENT FEE      | \$380,199          | \$380,199          | \$893,310          | \$1,025,263        | 15%                                   | \$412,001          | -54%                                  |
| SHARED SERVICES - FLEET               | \$0                | \$0                | \$0                | \$0                | —                                     | -\$17,543          | —                                     |
| <b>CONTRACTUAL SERVICES<br/>TOTAL</b> | <b>\$2,706,649</b> | <b>\$3,152,558</b> | <b>\$3,601,382</b> | <b>\$3,732,519</b> | <b>4%</b>                             | <b>\$3,219,170</b> | <b>-11%</b>                           |
| OTHER CHARGES                         |                    |                    |                    |                    |                                       |                    |                                       |
| BAD DEBT EXPENSE                      | \$3,000            | \$2,817            | \$2,000            | \$3,936            | 97%                                   | \$2,000            | 0%                                    |
| BASTROP CO JUVENILE<br>BOOTCAMP       | \$4,620            | \$4,620            | \$4,620            | \$4,620            | 0%                                    | \$4,620            | 0%                                    |
| CITY PINS/APPRECIATION                | \$12,830           | \$18,000           | \$19,200           | \$6,225            | -68%                                  | \$21,500           | 12%                                   |
| CLEAN SWEEP                           | \$5,000            | \$5,000            | \$5,000            | \$5,000            | 0%                                    | \$5,000            | 0%                                    |
| CODE ENFORCE CLEAN UP<br>PROJECTS     | \$1,000            | -\$190             | \$0                | \$0                | —                                     | \$0                | —                                     |
| COMMUNITY EVENT<br>SUPPORT            | \$95,000           | \$147,836          | \$107,000          | \$105,318          | -2%                                   | \$156,000          | 46%                                   |
| COMMUNITY SUPPORT                     | \$157,000          | \$180,286          | \$180,000          | \$171,141          | -5%                                   | \$148,972          | -17%                                  |
| DUES, SUBSCRIPTIONS &<br>PUB          | \$70,378           | \$87,135           | \$84,937           | \$53,424           | -37%                                  | \$79,677           | -6%                                   |
| ELECTION SERVICES                     | \$43,000           | \$39,128           | \$43,000           | \$68,220           | 59%                                   | \$45,000           | 5%                                    |
| EQUIPMENT RENTALS                     | \$27,869           | \$19,252           | \$31,234           | \$25,885           | -17%                                  | \$31,234           | 0%                                    |
| HISTORICAL STRUCTURE<br>REFUND        | \$25,000           | \$24,969           | \$0                | \$0                | —                                     | \$0                | —                                     |
| OVERHEAD ALLOCATION                   | -\$1,615,710       | -\$1,615,710       | -\$1,827,815       | -\$1,680,080       | -8%                                   | -\$1,832,815       | 0%                                    |
| OVERS/SHORTS                          | \$25               | -\$34              | \$25               | -\$16              | -165%                                 | \$25               | 0%                                    |
| PD LEASE EXP                          | \$0                | \$3                | \$0                | \$0                | —                                     | \$0                | —                                     |
| PRISONER HOUSING                      | \$0                | \$0                | \$0                | \$0                | —                                     | \$0                | —                                     |
| RECREATION PROGRAMS                   | \$32,500           | \$27,347           | \$32,500           | \$14,082           | -57%                                  | \$32,500           | 0%                                    |
| SPECIAL EVENTS                        | \$17,800           | \$18,405           | \$19,300           | \$19,751           | 2%                                    | \$35,050           | 82%                                   |

|                      | ORIGINAL<br>BUDGET  | ACTUAL              | ORIGINAL<br>BUDGET  | ACTUAL              | PROPOSED FY<br>25-26 BUDGET           |                     |                                       |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------------|---------------------|---------------------------------------|
|                      | FY2024              | FY2024              | FY2025              | FY2025              | FY25 Budget<br>vs. FY25 Actual<br>(%) | FY2026              | FY25 Budget<br>vs. FY26<br>Budget (%) |
| SPONSOR COMM EVENTS  | \$0                 | \$750               | \$0                 | \$0                 | —                                     | \$0                 | —                                     |
| TRAVEL & TRAINING    | \$132,800           | \$134,700           | \$174,890           | \$140,828           | -19%                                  | \$202,634           | 16%                                   |
| OTHER CHARGES TOTAL  | <b>-\$987,888</b>   | <b>-\$905,685</b>   | <b>-\$1,124,109</b> | <b>-\$1,061,667</b> | <b>-6%</b>                            | <b>-\$1,068,603</b> | <b>-5%</b>                            |
| OTHER SERVICES       |                     |                     |                     |                     |                                       |                     |                                       |
| ADVERTISING          | \$21,375            | \$43,852            | \$42,225            | \$47,869            | 13%                                   | \$52,750            | 25%                                   |
| OTHER SERVICES TOTAL | <b>\$21,375</b>     | <b>\$43,852</b>     | <b>\$42,225</b>     | <b>\$47,869</b>     | <b>13%</b>                            | <b>\$52,750</b>     | <b>25%</b>                            |
| CONTINGENCY          | \$35,000            | \$0                 | \$35,000            | \$5,667             | -84%                                  | \$35,000            | 0%                                    |
| CAPITAL OUTLAY       | \$0                 | \$518               | \$0                 | \$0                 | —                                     | \$0                 | —                                     |
| TRANSFERS OUT        | \$118,500           | \$118,500           | \$0                 | \$357,610           | —                                     | \$356,766           | —                                     |
| EXPENSES TOTAL       | <b>\$13,866,295</b> | <b>\$15,242,250</b> | <b>\$18,266,724</b> | <b>\$17,760,316</b> | <b>-3%</b>                            | <b>\$18,608,924</b> | <b>2%</b>                             |
| Revenues             | \$16,808,664        | \$16,920,457        | \$17,773,380        | \$16,581,773        | -7%                                   | \$18,168,500        | 2%                                    |



## Significant Base Budget Changes in FY 2026

This fund saw significant changes in:

- 1 Part Time Position in Library
- 1 Accountant in Finance
- 1 Mechanic in Fleet and Facilities
- 1 Human Resources Generalist

Insurance costs: Medical, dental, and health insurance increased 13% with medical alone increasing more than 10%. This was down from an expected increase of 26%.

Vehicle Equipment and Replacement fund requires attention. The method in which the City has budgeted for this account is unsustainable.





# City Council

Fund 101-Department 01 - Leading the Way



## Overview

The City of Bastrop operates as a home-rule municipality, governed by a City Charter, City Ordinance, and state law.

The City Council is composed of five (5) elected members and a mayor. The mayor does not vote and acts as a tie breaking vote if necessary.

The City Council is responsible for appointing the City Manager, City Attorney, and Municipal Court judge, as well as the members of various boards and commissions. As elected officials, council is tasked with enacting local legislation, setting policies, and approving the annual budget. Additionally, the council establishes the tax rate and authorizes the issuance of bonds to pay for large capital projects or short-term tax notes.

## Significant Base Budget Changes in FY2026

Increases in salary was an approved ordinance amendment in early 2025. Also included in this budget are special event requests for tables, events, etc, as well as an increase in the travel and training budget.

### 101-01 Legislative Operating

|                            | ORIGINAL<br>BUDGET | ACTUAL         | ORIGINAL<br>BUDGET | ACTUAL         | PROPOSED FY 25-<br>26 BUDGET       |                 |                                    |
|----------------------------|--------------------|----------------|--------------------|----------------|------------------------------------|-----------------|------------------------------------|
|                            | FY2024             | FY2024         | FY2025             | FY2025         | FY25 Budget vs.<br>FY25 Actual (%) | FY2026          | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>            |                    |                |                    |                |                                    |                 |                                    |
| WAGES                      |                    |                |                    |                |                                    |                 |                                    |
| LONGEVITY                  | \$0                | \$0            | \$0                | \$0            | —                                  | \$0             | —                                  |
| OPERATIONAL SALARIES       | \$6,300            | \$6,300        | \$6,300            | \$7,953        | 26%                                | \$13,500        | 114%                               |
| OVERTIME                   | \$0                | \$0            | \$0                | \$0            | —                                  | \$0             | —                                  |
| SIGN ON<br>BONUS/RETENTION | \$0                | \$0            | \$0                | \$0            | —                                  | \$0             | —                                  |
| <b>WAGES TOTAL</b>         | <b>\$6,300</b>     | <b>\$6,300</b> | <b>\$6,300</b>     | <b>\$7,953</b> | <b>26%</b>                         | <b>\$13,500</b> | <b>114%</b>                        |
| BENEFITS                   |                    |                |                    |                |                                    |                 |                                    |
| GROUP INSURANCE            | \$0                | \$0            | \$0                | \$0            | —                                  | \$0             | —                                  |
| RETIREMENT                 | \$0                | \$0            | \$0                | \$0            | —                                  | \$0             | —                                  |

|                                           | ORIGINAL<br>BUDGET | ACTUAL          | ORIGINAL<br>BUDGET | ACTUAL          | PROPOSED FY 25-<br>26 BUDGET       |                 |                                    |
|-------------------------------------------|--------------------|-----------------|--------------------|-----------------|------------------------------------|-----------------|------------------------------------|
|                                           | FY2024             | FY2024          | FY2025             | FY2025          | FY25 Budget vs.<br>FY25 Actual (%) | FY2026          | FY25 Budget vs.<br>FY26 Budget (%) |
| SOCIAL SECURITY                           | \$482              | \$482           | \$482              | \$609           | 26%                                | \$1,033         | 114%                               |
| WORKERS<br>COMPENSATION                   | \$25               | \$946           | \$26               | \$13            | -50%                               | \$25            | -4%                                |
| <b>BENEFITS TOTAL</b>                     | <b>\$507</b>       | <b>\$1,428</b>  | <b>\$508</b>       | <b>\$622</b>    | <b>22%</b>                         | <b>\$1,058</b>  | <b>108%</b>                        |
| SUPPLIES & MATERIALS                      |                    |                 |                    |                 |                                    |                 |                                    |
| FORMS PRINTING                            | \$386              | \$195           | \$350              | \$305           | -13%                               | \$350           | 0%                                 |
| POSTAGE                                   | \$100              | \$11            | \$100              | \$0             | -100%                              | \$100           | 0%                                 |
| SUPPLIES                                  | \$3,500            | \$3,746         | \$3,500            | \$2,571         | -27%                               | \$3,500         | 0%                                 |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$3,986</b>     | <b>\$3,953</b>  | <b>\$3,950</b>     | <b>\$2,876</b>  | <b>-27%</b>                        | <b>\$3,950</b>  | <b>0%</b>                          |
| OCCUPANCY                                 |                    |                 |                    |                 |                                    |                 |                                    |
| COMMUNICATIONS                            | \$3,060            | \$2,839         | \$3,000            | \$2,865         | -5%                                | \$3,000         | 0%                                 |
| UTILITIES                                 | \$4,590            | \$6,200         | \$4,600            | \$7,057         | 53%                                | \$7,000         | 52%                                |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$7,650</b>     | <b>\$9,039</b>  | <b>\$7,600</b>     | <b>\$9,922</b>  | <b>31%</b>                         | <b>\$10,000</b> | <b>32%</b>                         |
| CONTRACTUAL SERVICES                      |                    |                 |                    |                 |                                    |                 |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0             | \$0                | \$0             | —                                  | \$2,557         | —                                  |
| PROFESSIONAL<br>SERVICES                  | \$10,000           | \$10,177        | \$10,000           | \$8,700         | -13%                               | \$10,000        | 0%                                 |
| RECORDING FEES                            | \$500              | \$301           | \$1,000            | \$2,221         | 122%                               | \$1,000         | 0%                                 |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$10,500</b>    | <b>\$10,478</b> | <b>\$11,000</b>    | <b>\$10,921</b> | <b>-1%</b>                         | <b>\$13,557</b> | <b>23%</b>                         |
| OTHER CHARGES                             |                    |                 |                    |                 |                                    |                 |                                    |
| DUES, SUBSCRIPTIONS &<br>PUB              | \$1,660            | \$970           | \$1,600            | \$1,200         | -25%                               | \$1,600         | 0%                                 |
| SPECIAL EVENTS                            | \$0                | \$0             | \$0                | \$0             | —                                  | \$5,000         | —                                  |
| TRAVEL & TRAINING                         | \$15,500           | \$16,527        | \$12,920           | \$24,263        | 88%                                | \$15,000        | 16%                                |
| <b>OTHER CHARGES TOTAL</b>                | <b>\$17,160</b>    | <b>\$17,497</b> | <b>\$14,520</b>    | <b>\$25,463</b> | <b>75%</b>                         | <b>\$21,600</b> | <b>49%</b>                         |
| OTHER SERVICES                            |                    |                 |                    |                 |                                    |                 |                                    |
| ADVERTISING                               | \$700              | \$0             | \$700              | \$3,145         | 349%                               | \$700           | 0%                                 |
| <b>OTHER SERVICES TOTAL</b>               | <b>\$700</b>       | <b>\$0</b>      | <b>\$700</b>       | <b>\$3,145</b>  | <b>349%</b>                        | <b>\$700</b>    | <b>0%</b>                          |
| <b>EXPENSES TOTAL</b>                     | <b>\$46,803</b>    | <b>\$48,695</b> | <b>\$44,578</b>    | <b>\$60,901</b> | <b>37%</b>                         | <b>\$64,365</b> | <b>44%</b>                         |
| <b>Revenues</b>                           | —                  | —               | —                  | —               | —                                  | —               | —                                  |



# City Organization

Fund 101. Department 02 - The repository of all general expenses covered by general revenue.

## Overview

This department was established to improve efficiency in processing expenditures that benefit all City departments and to consolidate citywide expenses in a single location. It serves as a centralized account for costs that impact the entire organization. Examples of such expenditures include property and general liability insurance, legal services, retiree insurance, 380 agreements, communications, and consulting services. The credit reflects reimbursements to the General Fund from BP&L, Water/Wastewater, and the Hotel Occupancy Tax Fund for administrative support services.

## Significant Base Budget Change in FY2026

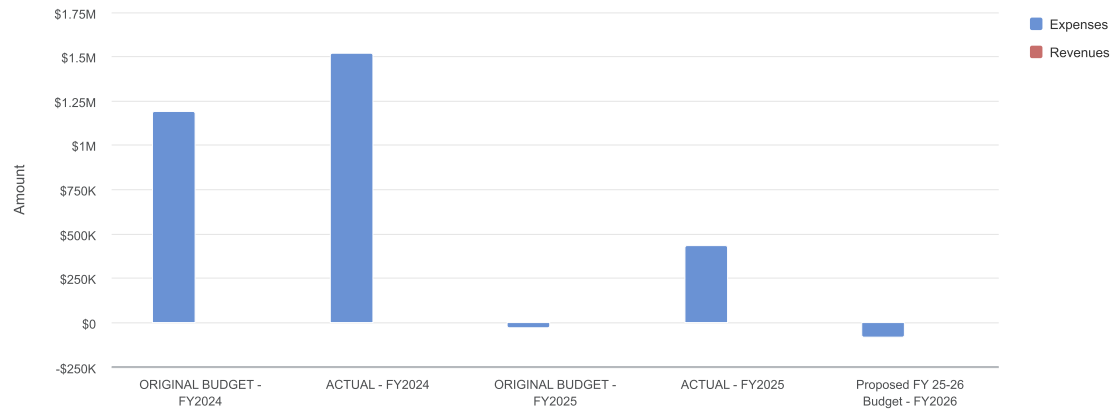
Personnel costs include group insurance and retirement expenses. Group insurance covers the City's 50% contribution toward dependent care coverage for General Fund employees, as well as the contracted fees for benefit consultants. The City increased its 50% contribution for FY 2024 in response to growing utilization of this benefit. Group insurance increased by 12% this fiscal year per contractual agreement.

The Contractual Services category covers insurance premiums, property tax collection and appraisal services, general contractual services, and legal services. The contractual services line item includes two specific agreements: a \$40,000 contract with CARTS and a \$9,000 cost-share agreement with the County for the Pine Street parking lot. The Professional Services category includes \$36,000 allocated for independent contractors. Property insurance increased by 17.7% this fiscal year, compared to 42% in the prior year, and legal services saw a 15% increase.

The Other Charges category includes the Overhead Allocation, which represents a credit to the General Fund from the proprietary funds. This amount remained the same in FY 2025.

Transfers out include amounts to Vehicle/Equipment Replacement Fund requires further review and a more solvent plan moving forward.

## 101-02 Organizational Operating



Data Updated: Oct 02, 2025, 12:43 PM

## 101-02 Organizational Operating

|                                       | ORIGINAL BUDGET  | ACTUAL           | ORIGINAL BUDGET  | ACTUAL           | PROPOSED FY 25-26 BUDGET        |                  |                                 |
|---------------------------------------|------------------|------------------|------------------|------------------|---------------------------------|------------------|---------------------------------|
|                                       | FY2024           | FY2024           | FY2025           | FY2025           | FY25 Budget vs. FY25 Actual (%) | FY2026           | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>                       |                  |                  |                  |                  |                                 |                  |                                 |
| Expenses                              | \$1,617,760      | \$1,617,584      | \$620,000        | \$622,996        | 0%                              | \$0              | -100%                           |
| <b>BENEFITS</b>                       |                  |                  |                  |                  |                                 |                  |                                 |
| GROUP INSURANCE                       | \$162,955        | \$214,897        | \$150,000        | \$197,906        | 32%                             | \$168,000        | 12%                             |
| RETIREE BENEFITS                      | \$37,344         | \$100            | \$101,000        | \$0              | -100%                           | \$101,000        | 0%                              |
| WORKERS COMPENSATION                  | \$0              | \$921            | \$0              | \$0              | —                               | \$0              | —                               |
| <b>BENEFITS TOTAL</b>                 | <b>\$200,299</b> | <b>\$215,919</b> | <b>\$251,000</b> | <b>\$197,906</b> | <b>-21%</b>                     | <b>\$269,000</b> | <b>7%</b>                       |
| <b>SUPPLIES &amp; MATERIALS</b>       |                  |                  |                  |                  |                                 |                  |                                 |
| POSTAGE                               | \$300            | \$332            | \$0              | \$0              | —                               | \$0              | —                               |
| SUPPLIES                              | \$12,000         | \$14,437         | \$12,000         | \$12,354         | 3%                              | \$12,360         | 3%                              |
| <b>SUPPLIES &amp; MATERIALS TOTAL</b> | <b>\$12,300</b>  | <b>\$14,769</b>  | <b>\$12,000</b>  | <b>\$12,354</b>  | <b>3%</b>                       | <b>\$12,360</b>  | <b>3%</b>                       |
| MAINTENANCE & REPAIRS                 | \$15,100         | \$46,988         | \$15,100         | \$9,300          | -38%                            | \$15,100         | 0%                              |
| <b>OCCUPANCY</b>                      |                  |                  |                  |                  |                                 |                  |                                 |
| COMMUNICATIONS                        | \$89,880         | \$87,973         | \$89,880         | \$84,014         | -7%                             | \$89,880         | 0%                              |
| <b>OCCUPANCY TOTAL</b>                | <b>\$89,880</b>  | <b>\$87,973</b>  | <b>\$89,880</b>  | <b>\$84,014</b>  | <b>-7%</b>                      | <b>\$89,880</b>  | <b>0%</b>                       |
| <b>CONTRACTUAL SERVICES</b>           |                  |                  |                  |                  |                                 |                  |                                 |
| CONTRACTUAL SERVICES                  | \$49,000         | \$19,347         | \$49,000         | \$97,150         | 98%                             | \$49,000         | 0%                              |
| ENGINEERING & CONSULTING              | \$15,000         | \$0              | \$15,000         | \$1,440          | -90%                            | \$15,000         | 0%                              |
| LEGAL SERVICES                        | \$200,000        | \$584,393        | \$200,000        | \$202,450        | 1%                              | \$230,000        | 15%                             |
| LEGAL SERVICES - TAXES                | \$12,500         | \$13,026         | \$12,500         | \$22,723         | 82%                             | \$12,500         | 0%                              |
| PROFESSIONAL SERVICES                 | \$40,792         | \$76,733         | \$36,000         | \$43,100         | 20%                             | \$73,100         | 103%                            |
| PROPERTY & LIABILITY INSURANCE        | \$173,600        | \$123,035        | \$206,000        | \$233,014        | 13%                             | \$206,000        | 0%                              |
| PROPERTY TAX COLLECT/APPRaisal        | \$147,824        | \$114,824        | \$182,031        | \$142,916        | -21%                            | \$158,666        | -13%                            |
| UNEMPLOYMENT TAX                      | \$0              | \$1,989          | \$0              | \$0              | —                               | \$0              | —                               |
| <b>CONTRACTUAL SERVICES TOTAL</b>     | <b>\$638,716</b> | <b>\$933,347</b> | <b>\$700,531</b> | <b>\$742,793</b> | <b>6%</b>                       | <b>\$744,266</b> | <b>6%</b>                       |
| <b>OTHER CHARGES</b>                  |                  |                  |                  |                  |                                 |                  |                                 |
| BASTROP CO JUVENILE BOOTCAMP          | \$4,620          | \$4,620          | \$4,620          | \$4,620          | 0%                              | \$4,620          | 0%                              |
| CLEAN SWEEP                           | \$5,000          | \$5,000          | \$5,000          | \$5,000          | 0%                              | \$5,000          | 0%                              |
| COMMUNITY SUPPORT                     | \$0              | \$0              | \$0              | \$0              | —                               | \$148,972        | —                               |
| DUES, SUBSCRIPTIONS & PUB             | \$5,959          | \$7,229          | \$6,000          | \$5,598          | -7%                             | \$6,000          | 0%                              |

|                                | ORIGINAL<br>BUDGET | ACTUAL       | ORIGINAL<br>BUDGET | ACTUAL       | PROPOSED FY<br>25-26 BUDGET        |              |                                    |
|--------------------------------|--------------------|--------------|--------------------|--------------|------------------------------------|--------------|------------------------------------|
|                                | FY2024             | FY2024       | FY2025             | FY2025       | FY25 Budget vs.<br>FY25 Actual (%) | FY2026       | FY25 Budget vs.<br>FY26 Budget (%) |
| EQUIPMENT RENTALS              | \$21,945           | \$19,252     | \$22,000           | \$23,616     | 7%                                 | \$22,000     | 0%                                 |
| HISTORICAL STRUCTURE<br>REFUND | \$25,000           | \$24,969     | \$0                | \$0          | –                                  | \$0          | –                                  |
| OVERHEAD ALLOCATION            | -\$1,603,710       | -\$1,603,710 | -\$1,815,815       | -\$1,669,080 | -8%                                | -\$1,820,815 | 0%                                 |
| PD LEOSE EXP                   | \$0                | \$3          | \$0                | \$0          | –                                  | \$0          | –                                  |
| SPECIAL EVENTS                 | \$0                | -\$1,035     | \$0                | \$138        | –                                  | \$0          | –                                  |
| TRAVEL & TRAINING              | \$3,000            | \$0          | \$0                | \$1,114      | –                                  | \$5,000      | –                                  |
| OTHER CHARGES TOTAL            | -\$1,538,186       | -\$1,543,672 | -\$1,778,195       | -\$1,628,994 | -8%                                | -\$1,629,223 | -8%                                |
| OTHER SERVICES                 |                    |              |                    |              |                                    |              |                                    |
| ADVERTISING                    | \$1,500            | \$29,373     | \$26,500           | \$31,945     | 21%                                | \$26,500     | 0%                                 |
| OTHER SERVICES TOTAL           | \$1,500            | \$29,373     | \$26,500           | \$31,945     | 21%                                | \$26,500     | 0%                                 |
| CONTINGENCY                    | \$35,000           | \$0          | \$35,000           | \$5,667      | -84%                               | \$35,000     | 0%                                 |
| CAPITAL OUTLAY                 | \$0                | \$518        | \$0                | \$0          | –                                  | \$0          | –                                  |
| TRANSFERS OUT                  | \$118,500          | \$118,500    | \$0                | \$357,610    | –                                  | \$356,766    | –                                  |
| EXPENSES TOTAL                 | \$1,190,869        | \$1,521,299  | -\$28,184          | \$435,592    | -1,646%                            | -\$80,351    | 185%                               |
| Revenues                       | –                  | –            | –                  | –            | –                                  | –            | –                                  |

## Community Support Requests

|    | Community Support Group                      | FY2025<br>Awarded | FY2026<br>Requested | Notes(% Change)                                             |
|----|----------------------------------------------|-------------------|---------------------|-------------------------------------------------------------|
| 1  | American Legion Post 533                     | \$0.00            | \$20,000.00         | FIRST TIME- Bridging Bastrop Goal                           |
| 2  | * Bastrop CATS Anonymous                     | \$3,500.00        |                     | Not Funded                                                  |
| 3  | * Bastrop County Emergency Food Pantry       | \$33,685.00       | \$33,685.00         | 0% Increase                                                 |
| 4  | * * Bastrop County First Responders          | \$14,669.00       |                     | Other Opportunities for funding                             |
| 5  | * Bastrop County Women's Shelter             | \$12,000.00       | \$12,000.00         | 0% Increase                                                 |
| 6  | Bastrop Hope House                           | \$0.00            |                     | Not Funded                                                  |
| 7  | ***Bastrop County Long Term Recovery         | \$12,000.00       | \$10,000.00         | 16.7% Decrease                                              |
| 8  | * Bastrop Pregnancy Resource Center          | \$10,450.00       |                     | Not Funded                                                  |
| 9  | Bastrop Youth Soccer Organization            | \$0.00            |                     | Not Funded                                                  |
| 10 | Camp Haven Sanctuary                         | \$0.00            |                     | Not Funded                                                  |
| 11 | ****CASA                                     | \$9,000.00        | \$9,000.00          | 0% Increase                                                 |
| 12 | * Children's Advocacy Center                 | \$20,000.00       | \$22,500.00         | 12.5% Increase                                              |
| 13 | Combined Community Action                    | \$10,000.00       | \$11,787.50         | 17.8% Increase (Includes funding for Convention Center use) |
| 14 | *** Connections Individual & Family Services | \$0.00            |                     | Not Funded                                                  |
| 15 | * Feed The Need                              | \$10,000.00       | \$10,000            | 80% Increase requested – Not Funded                         |
| 16 | Friendship Bible Baptist Church              | \$12,500.00       |                     | Not Funded                                                  |
| 17 | *** In The Streets Hands Up High             | \$15,000.00       | \$20,000            | \$25K requested - reduced                                   |
| 18 | Kerr Community Center                        | \$0.00            |                     | Not Funded                                                  |
| 19 | ***** Pines & Prairies Land Trust            | \$8,337.00        |                     | Not Funded                                                  |
|    |                                              | \$171,141.00      | \$148,972.50        | -13%                                                        |

This division of the General Fund, in FY 2026, now includes the Community Support requests. Previously, they were included in Community Engagement. That has morphed into Discover Bastrop, and this is the more logical place to include it in the budget. As detailed, only those organizations which provide distinct support to the City



during emergent events, weather events, or are partners to deliver service, are included. At retreat, council discussed a Bastrop Day of Giving to help fund the rest.

## **Goal #1**

Support overall city organizations

## **Goal #2**

Provide great internal customer service

## **Goal #3**

Be efficient and effective in operations. Review contracts on an annual basis.

## **Goal #4**

Continue to support community support organizations in an efficient manner using contracts for service.



# City Manager

Fund 101. Department 03. The City's Chief Administrative Official.



## Overview

The City Manager's Office is committed to offering superior leadership, guidance, and support for the City of Bastrop. The City Manager's Office is also tasked with strategically leading the community through the challenges that expansionary growth brings to a community by incorporating innovative solutions, revising business processes where needed, and implementing programs and policies to ensure the City of Bastrop is financially solvent for years to come. Finally, the City Manager's Office focuses on bringing the necessary quality of life assets to the community, such as park enhancements, protection of our historic districts, supports for the arts, organizational excellence, public safety enhancements, infrastructure expansion, increasing the housing supply, and job creation through development projects, to ensure the City of Bastrop remains a vibrant place to live, work, and play.

## Significant Base Budget Change in FY2026

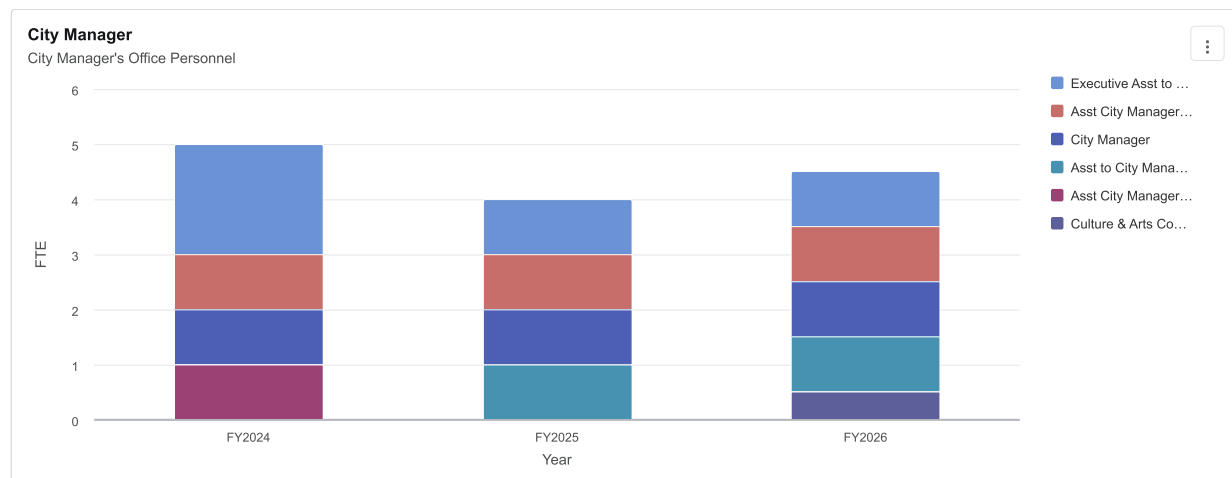
The first set of changes in the City Manager's budget is related to an increase in expenses for Travel and Training, and communication costs for the members of the department. The next set of changes is related to the addition of two new expenses in the City Manager's base budget for shared IT Services and Community Event Support for programs such as "Sit with Syl."

101-03 City Manager

|  | ORIGINAL<br>BUDGET | ACTUAL | ORIGINAL<br>BUDGET | ACTUAL | PROPOSED FY 25-<br>26 BUDGET       |                                              |
|--|--------------------|--------|--------------------|--------|------------------------------------|----------------------------------------------|
|  | FY2024             | FY2024 | FY2025             | FY2025 | FY25 Budget vs.<br>FY25 Actual (%) | FY2026<br>FY25 Budget vs.<br>FY26 Budget (%) |

|                                           | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           | PROPOSED FY 25-<br>26 BUDGET       |                  |                                    |
|-------------------------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|------------------|------------------------------------|
|                                           | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026           | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                           |                    |                  |                    |                  |                                    |                  |                                    |
| WAGES                                     |                    |                  |                    |                  |                                    |                  |                                    |
| LONGEVITY                                 | \$900              | \$1,435          | \$2,160            | \$2,145          | -1%                                | \$2,375          | 10%                                |
| OPERATIONAL SALARIES                      | \$490,329          | \$543,666        | \$573,320          | \$539,173        | -6%                                | \$605,898        | 6%                                 |
| OVERTIME                                  | \$0                | \$3,512          | \$2,000            | \$2,552          | 28%                                | \$0              | -100%                              |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0              | \$0                | \$0              | —                                  | \$0              | —                                  |
| <b>WAGES TOTAL</b>                        | <b>\$491,229</b>   | <b>\$548,613</b> | <b>\$577,480</b>   | <b>\$543,870</b> | <b>-6%</b>                         | <b>\$608,273</b> | <b>5%</b>                          |
| BENEFITS                                  |                    |                  |                    |                  |                                    |                  |                                    |
| GROUP INSURANCE                           | \$39,058           | \$39,520         | \$42,000           | \$42,919         | 2%                                 | \$62,384         | 49%                                |
| RETIREMENT                                | \$61,898           | \$79,699         | \$81,065           | \$84,397         | 4%                                 | \$78,939         | -3%                                |
| SOCIAL SECURITY                           | \$37,787           | \$38,163         | \$43,800           | \$37,712         | -14%                               | \$41,831         | -4%                                |
| WORKERS<br>COMPENSATION                   | \$576              | \$1,804          | \$2,351            | \$588            | -75%                               | \$2,472          | 5%                                 |
| <b>BENEFITS TOTAL</b>                     | <b>\$139,319</b>   | <b>\$159,186</b> | <b>\$169,216</b>   | <b>\$165,615</b> | <b>-2%</b>                         | <b>\$185,626</b> | <b>10%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                  |                    |                  |                                    |                  |                                    |
| OFFICE EQUIPMENT                          | \$2,000            | \$118            | \$1,000            | \$0              | -100%                              | \$1,000          | 0%                                 |
| POSTAGE                                   | \$100              | \$0              | \$100              | \$32             | -68%                               | \$100            | 0%                                 |
| SUPPLIES                                  | \$5,000            | \$2,984          | \$5,000            | \$2,560          | -49%                               | \$8,000          | 60%                                |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$7,100</b>     | <b>\$3,102</b>   | <b>\$6,100</b>     | <b>\$2,593</b>   | <b>-57%</b>                        | <b>\$9,100</b>   | <b>49%</b>                         |
| OCCUPANCY                                 |                    |                  |                    |                  |                                    |                  |                                    |
| COMMUNICATIONS                            | \$2,000            | \$2,089          | \$2,000            | \$1,888          | -6%                                | \$7,000          | 250%                               |
| UTILITIES                                 | \$1,700            | \$1,699          | \$1,700            | \$2,272          | 34%                                | \$1,700          | 0%                                 |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$3,700</b>     | <b>\$3,788</b>   | <b>\$3,700</b>     | <b>\$4,160</b>   | <b>12%</b>                         | <b>\$8,700</b>   | <b>135%</b>                        |
| CONTRACTUAL SERVICES                      |                    |                  |                    |                  |                                    |                  |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0              | \$0                | \$0              | —                                  | \$8,477          | —                                  |
| UNEMPLOYMENT TAX                          | \$0                | \$3,378          | \$0                | \$0              | —                                  | \$0              | —                                  |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$0</b>         | <b>\$3,378</b>   | <b>\$0</b>         | <b>\$0</b>       | <b>—</b>                           | <b>\$8,477</b>   | <b>—</b>                           |
| OTHER CHARGES                             |                    |                  |                    |                  |                                    |                  |                                    |
| COMMUNITY EVENT<br>SUPPORT                | \$0                | \$0              | \$0                | \$0              | —                                  | \$5,000          | —                                  |
| DUES, SUBSCRIPTIONS &<br>PUB              | \$6,000            | \$1,094          | \$6,000            | \$1,029          | -83%                               | \$6,000          | 0%                                 |
| TRAVEL & TRAINING                         | \$10,000           | \$23,385         | \$10,000           | \$14,345         | 43%                                | \$22,000         | 120%                               |
| <b>OTHER CHARGES TOTAL</b>                | <b>\$16,000</b>    | <b>\$24,479</b>  | <b>\$16,000</b>    | <b>\$15,374</b>  | <b>-4%</b>                         | <b>\$33,000</b>  | <b>106%</b>                        |
| <b>EXPENSES TOTAL</b>                     | <b>\$657,348</b>   | <b>\$742,545</b> | <b>\$772,496</b>   | <b>\$731,612</b> | <b>-5%</b>                         | <b>\$853,176</b> | <b>10%</b>                         |
| <b>Revenues</b>                           | —                  | —                | —                  | —                | —                                  | —                | —                                  |

## Personnel Schedule



## Goal #1

### Strategic Alignment:

- Ensure that the budget supports the City Council's strategic goals and objectives, such as improving public safety, enhancing infrastructure, and promoting economic development.

## Goal #2

### Fiscal Responsibility:

- Responsible management of the City's finances, ensuring that resources are allocated effectively and efficiently. This includes implementing cost-containment initiatives and seeking ways to optimize resource utilization.

## Goal #3

### Organizational Excellence:

- Focus on improving organizational efficiency and effectiveness, including streamlining of processes, enhancing communication, and promoting a culture of accountability.

## Goal #4

### Public Service Delivery:

- Prioritize the effective delivery of essential city services, such as public safety, transportation, and utilities.

## Goal #5

### Capital Improvement Program:

- Overseeing the development and implementation of the City's capital improvement program, which involves investing in major infrastructure projects like road improvements, public works, and parks.



# City Secretary

Fund 101. Department 04. The official record keeper for the City.



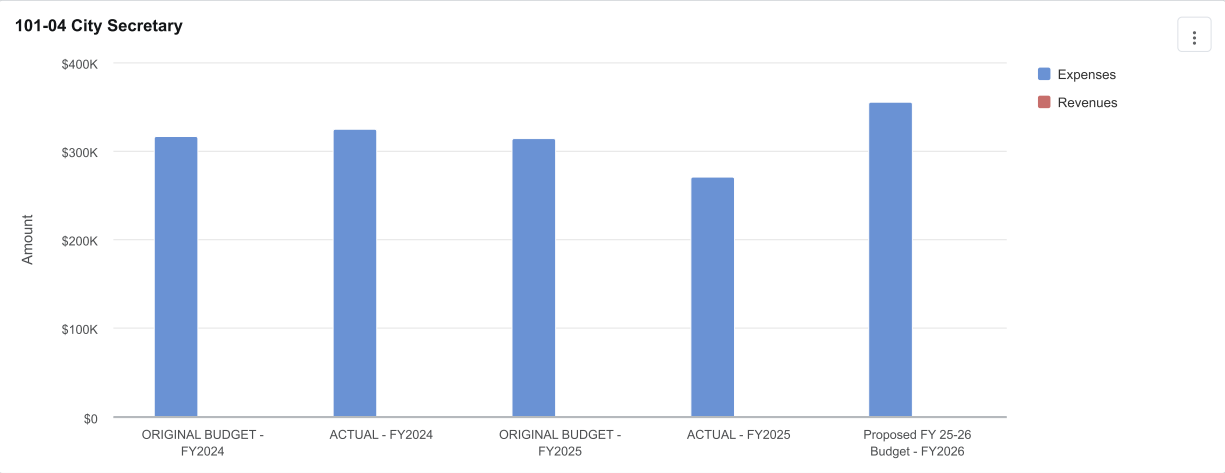
## Overview

The City Secretary Department is responsible for maintaining the official records of the City and ensuring transparency and compliance with local and state laws. The department supports the City Council by preparing agendas, recording meeting minutes, managing public information requests, coordinating municipal elections, and maintaining records such as ordinances, resolutions, and contracts. It serves as a key point of contact for both internal departments and the public.

## Significant Base Budget Change in FY2026

A significant base budget increase was attributed to a 900% rise in employee bond costs. In accordance with City Ordinance, employee bonds are required for the positions of City Manager, City Secretary, City Attorney, Mayor, and Chief of Police.

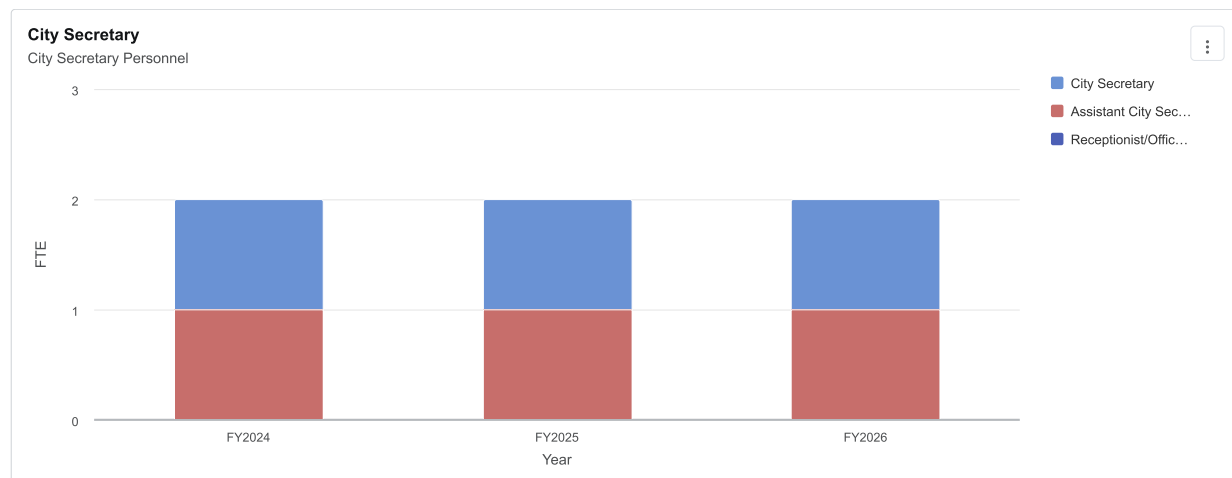




## Expenditures by Function

| 101-04 City Secretary     |                 |           |                 |           |                                 |           |                                 |
|---------------------------|-----------------|-----------|-----------------|-----------|---------------------------------|-----------|---------------------------------|
|                           | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |           |                                 |
|                           | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026    | FY25 Budget vs. FY26 Budget (%) |
| Expenses                  |                 |           |                 |           |                                 |           |                                 |
| Expenses                  | \$500           | \$0       | \$0             | \$0       | —                               | \$0       | —                               |
| WAGES                     | \$167,613       | \$210,384 | \$172,980       | \$130,707 | -24%                            | \$192,481 | 11%                             |
| BENEFITS                  | \$53,555        | \$53,110  | \$58,307        | \$40,367  | -31%                            | \$75,292  | 29%                             |
| SUPPLIES & MATERIALS      | \$4,250         | \$1,727   | \$4,750         | \$1,701   | -64%                            | \$2,750   | -42%                            |
| MAINTENANCE & REPAIRS     | \$9,100         | \$7,595   | \$9,500         | \$8,550   | -10%                            | \$9,500   | 0%                              |
| OCCUPANCY                 | \$1,776         | \$1,619   | \$1,776         | \$2,008   | 13%                             | \$1,776   | 0%                              |
| CONTRACTUAL SERVICES      | \$27,600        | \$3,784   | \$14,600        | \$5,803   | -60%                            | \$16,069  | 10%                             |
| OTHER CHARGES             |                 |           |                 |           |                                 |           |                                 |
| DUES, SUBSCRIPTIONS & PUB | \$800           | \$155     | \$800           | \$180     | -77%                            | \$1,000   | 25%                             |
| ELECTION SERVICES         | \$43,000        | \$39,128  | \$43,000        | \$68,220  | 59%                             | \$45,000  | 5%                              |
| SPECIAL EVENTS            | \$5,000         | \$4,037   | \$5,000         | \$4,794   | -4%                             | \$2,500   | -50%                            |
| TRAVEL & TRAINING         | \$3,000         | \$2,424   | \$3,000         | \$4,252   | 42%                             | \$5,000   | 67%                             |
| OTHER CHARGES TOTAL       | \$51,800        | \$45,744  | \$51,800        | \$77,446  | 50%                             | \$53,500  | 3%                              |
| OTHER SERVICES            |                 |           |                 |           |                                 |           |                                 |
| ADVERTISING               | \$400           | \$247     | \$400           | \$3,778   | 845%                            | \$3,400   | 750%                            |
| OTHER SERVICES TOTAL      | \$400           | \$247     | \$400           | \$3,778   | 845%                            | \$3,400   | 750%                            |
| EXPENSES TOTAL            | \$316,594       | \$324,209 | \$314,113       | \$270,361 | -14%                            | \$354,768 | 13%                             |
| Revenues                  | —               | —         | —               | —         | —                               | —         | —                               |

## Personnel Schedule



## Goal #1

Continue to respond promptly and legally to all Open Records Requests within 10 days of receipt of the request according to the Texas Public Information Act.

## Goal #2

Continue to publish Resolutions, Ordinances, and corresponding Exhibits on the City's website within five (5) days of final execution.

## Goal #3

Continue to strive for Minutes (City Council, Board, and/or Commission) to be approved without errors 95% of the time.



# Communications

Fund 101. Department 08. Keeping our residents informed.

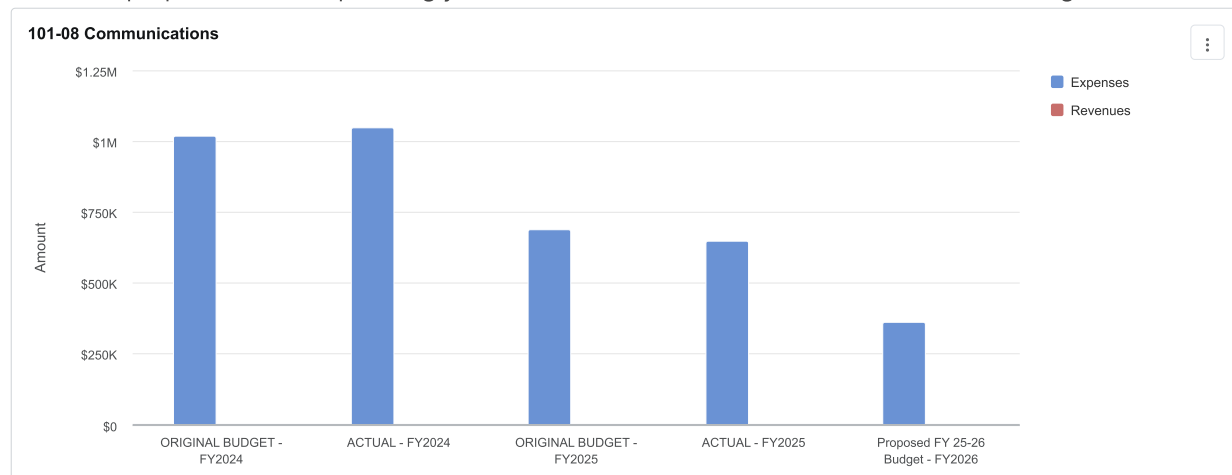


## Overview

To provide clear, consistent, and timely messaging to build public trust and enhance understanding in the community we serve.

## Significant Base Budget Change in FY2026

The Communications Department’s budget saw some significant reductions in the FY2025 budget year and the increases proposed for the upcoming year reflect a return to the levels of the FY2024 funding.



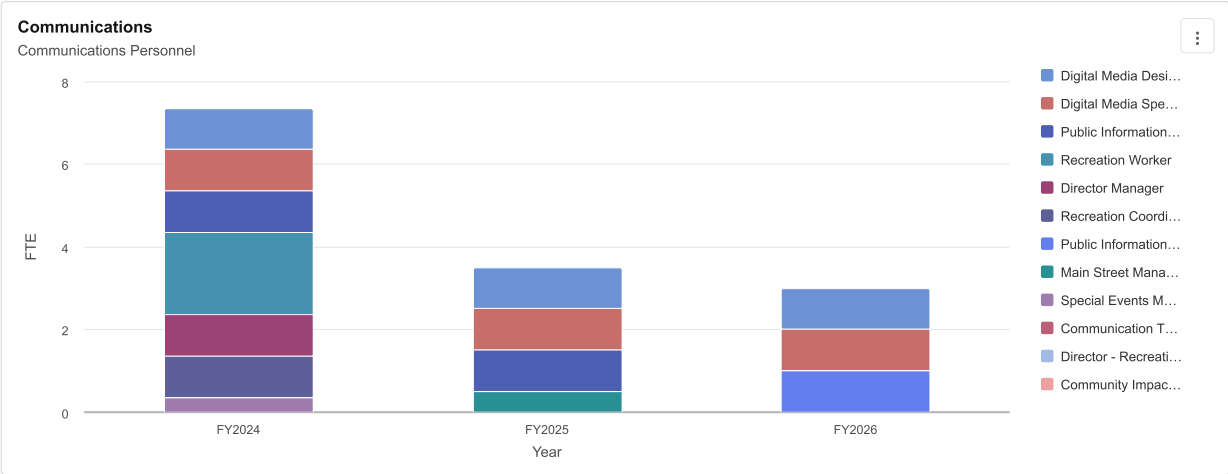
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# Expenditures by Function

## 101-08 Communications

|                                 | ORIGINAL<br>BUDGET | ACTUAL      | ORIGINAL<br>BUDGET | ACTUAL    | PROPOSED FY 25-<br>26 BUDGET       |           |                                    |
|---------------------------------|--------------------|-------------|--------------------|-----------|------------------------------------|-----------|------------------------------------|
|                                 | FY2024             | FY2024      | FY2025             | FY2025    | FY25 Budget vs.<br>FY25 Actual (%) | FY2026    | FY25 Budget vs.<br>FY26 Budget (%) |
| Expenses                        |                    |             |                    |           |                                    |           |                                    |
| WAGES                           | \$444,286          | \$420,801   | \$260,760          | \$254,004 | -3%                                | \$228,253 | -12%                               |
| BENEFITS                        | \$133,553          | \$140,075   | \$91,434           | \$90,248  | -1%                                | \$84,132  | -8%                                |
| SUPPLIES & MATERIALS            | \$24,450           | \$14,598    | \$6,000            | \$2,479   | -59%                               | \$8,500   | 42%                                |
| MAINTENANCE &<br>REPAIRS        | \$9,000            | \$5,080     | \$2,000            | \$7,122   | 256%                               | \$6,000   | 200%                               |
| OCCUPANCY                       | \$8,700            | \$7,677     | \$6,200            | \$6,135   | -1%                                | \$1,200   | -81%                               |
| CONTRACTUAL<br>SERVICES         | \$97,140           | \$87,510    | \$13,000           | \$2,570   | -80%                               | \$23,827  | 83%                                |
| OTHER CHARGES                   |                    |             |                    |           |                                    |           |                                    |
| COMMUNITY EVENT<br>SUPPORT      | \$95,000           | \$147,836   | \$107,000          | \$105,318 | -2%                                | \$0       | -100%                              |
| COMMUNITY<br>SUPPORT            | \$157,000          | \$180,286   | \$180,000          | \$171,141 | -5%                                | \$0       | -100%                              |
| DUES,<br>SUBSCRIPTIONS &<br>PUB | \$2,018            | \$3,645     | \$1,000            | \$3,022   | 202%                               | \$3,234   | 223%                               |
| RECREATION<br>PROGRAMS          | \$32,500           | \$27,273    | \$16,500           | \$2,017   | -88%                               | \$0       | -100%                              |
| SPONSOR COMM<br>EVENTS          | \$0                | \$750       | \$0                | \$0       | —                                  | \$0       | —                                  |
| TRAVEL & TRAINING               | \$5,000            | \$3,826     | \$1,000            | \$1,713   | 71%                                | \$2,000   | 100%                               |
| OTHER CHARGES<br>TOTAL          | \$291,518          | \$363,616   | \$305,500          | \$283,211 | -7%                                | \$5,234   | -98%                               |
| OTHER SERVICES                  |                    |             |                    |           |                                    |           |                                    |
| ADVERTISING                     | \$9,500            | \$6,306     | \$2,500            | \$1,167   | -53%                               | \$3,500   | 40%                                |
| OTHER SERVICES<br>TOTAL         | \$9,500            | \$6,306     | \$2,500            | \$1,167   | -53%                               | \$3,500   | 40%                                |
| EXPENSES TOTAL                  | \$1,018,147        | \$1,045,664 | \$687,394          | \$646,934 | -6%                                | \$360,646 | -48%                               |
| Revenues                        | —                  | —           | —                  | —         | —                                  | —         | —                                  |

# Personnel Schedule



## Goal #1

- Complete an overhaul and redesign the official City of Bastrop website.

## Goal #2

- Begin system updates to the City Hall live streaming hardware.

## Goal #3

- System wide improvements to the archiving and tagging of media files created by the department and entire organization. Includes meeting videos, event photos, infographics and promotions, general photography, and other assets, tagged and searchable by users within the organization.





# Finance

Fund 101. Department 05. Ensuring the solvency of the City.



## Overview

The Finance Department is responsible for managing the City’s financial operations to ensure fiscal integrity, transparency, and accountability. Key functions include budget preparation and oversight, financial reporting, accounting, payroll, accounts payable and receivable, debt management, treasury functions, and coordination of the annual audit. The department supports strategic decision-making by providing accurate and timely financial information to City leadership, departments, and the public.

## Significant Base Budget Change in FY2026

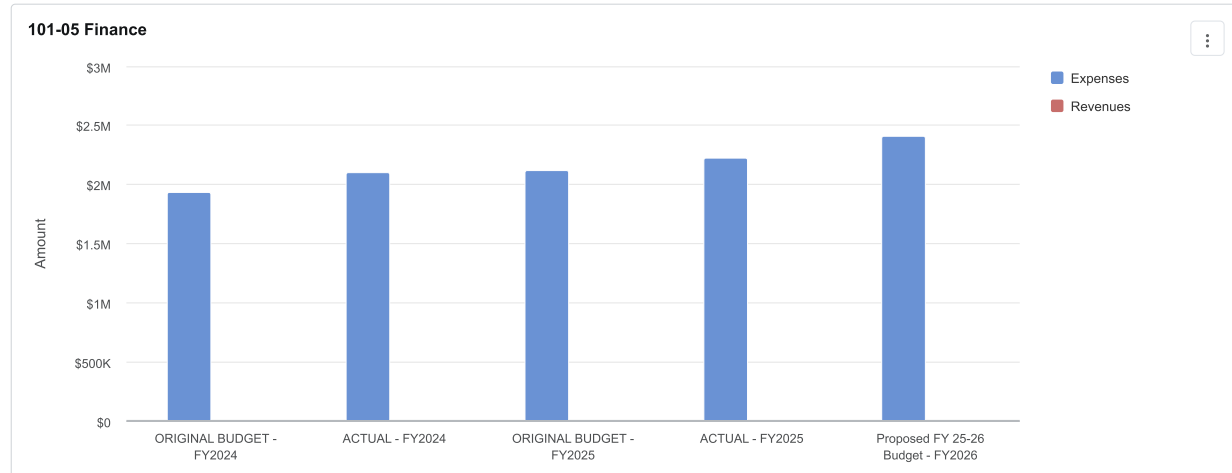
One significant change to the base budget for FY2026 is to add an additional Accountant position.

101-05 Finance

|                 | ORIGINAL<br>BUDGET | ACTUAL    | ORIGINAL<br>BUDGET | ACTUAL    | PROPOSED FY 25-<br>26 BUDGET       |           |                                    |
|-----------------|--------------------|-----------|--------------------|-----------|------------------------------------|-----------|------------------------------------|
|                 | FY2024             | FY2024    | FY2025             | FY2025    | FY25 Budget vs.<br>FY25 Actual (%) | FY2026    | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b> |                    |           |                    |           |                                    |           |                                    |
| Expenses        | \$0                | \$86,893  | \$0                | \$5,554   | –                                  | \$0       | –                                  |
| WAGES           | \$600,962          | \$574,856 | \$713,425          | \$717,864 | 1%                                 | \$791,384 | 11%                                |

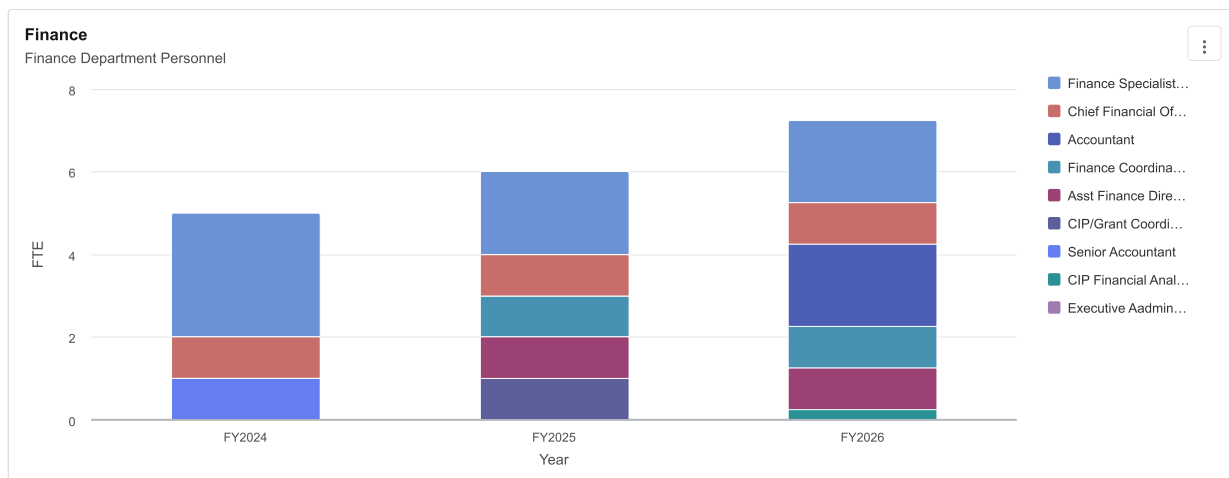
|                           | ORIGINAL BUDGET | ACTUAL      | ORIGINAL BUDGET | ACTUAL      | PROPOSED FY 25-26 BUDGET        |             |                                 |
|---------------------------|-----------------|-------------|-----------------|-------------|---------------------------------|-------------|---------------------------------|
|                           | FY2024          | FY2024      | FY2025          | FY2025      | FY25 Budget vs. FY25 Actual (%) | FY2026      | FY25 Budget vs. FY26 Budget (%) |
| BENEFITS                  | \$209,587       | \$211,530   | \$255,314       | \$246,575   | -3%                             | \$332,970   | 30%                             |
| SUPPLIES & MATERIALS      | \$26,400        | \$25,607    | \$28,200        | \$31,514    | 12%                             | \$31,040    | 10%                             |
| MAINTENANCE & REPAIRS     | \$119,175       | \$107,308   | \$167,865       | \$156,241   | -7%                             | \$108,461   | -35%                            |
| OCCUPANCY                 | \$14,761        | \$52,255    | \$44,521        | \$66,168    | 49%                             | \$60,621    | 36%                             |
| CONTRACTUAL SERVICES      | \$956,633       | \$1,035,929 | \$903,755       | \$1,002,942 | 11%                             | \$1,075,608 | 19%                             |
| OTHER CHARGES             |                 |             |                 |             |                                 |             |                                 |
| BAD DEBT EXPENSE          | \$3,000         | \$2,817     | \$2,000         | \$3,936     | 97%                             | \$2,000     | 0%                              |
| DUES, SUBSCRIPTIONS & PUB | \$3,545         | \$4,716     | \$3,575         | \$619       | -83%                            | \$3,575     | 0%                              |
| OVERHEAD ALLOCATION       | -\$12,000       | -\$12,000   | -\$12,000       | -\$11,000   | -8%                             | -\$12,000   | 0%                              |
| TRAVEL & TRAINING         | \$8,750         | \$5,220     | \$9,200         | \$3,150     | -66%                            | \$10,849    | 18%                             |
| OTHER CHARGES TOTAL       | \$3,295         | \$753       | \$2,775         | -\$3,296    | -219%                           | \$4,424     | 59%                             |
| OTHER SERVICES            |                 |             |                 |             |                                 |             |                                 |
| ADVERTISING               | \$1,800         | \$1,206     | \$1,000         | \$70        | -93%                            | \$1,000     | 0%                              |
| OTHER SERVICES TOTAL      | \$1,800         | \$1,206     | \$1,000         | \$70        | -93%                            | \$1,000     | 0%                              |
| EXPENSES TOTAL            | \$1,932,613     | \$2,096,336 | \$2,116,855     | \$2,223,633 | 5%                              | \$2,405,508 | 14%                             |
| Revenues                  | —               | —           | —               | —           | —                               | —           | —                               |

## Expenditures by Function



Data Updated: Oct 02, 2025, 12:43 PM

## Personnel Schedule



## Goal #1

To provide accurate and timely financial information to City leadership, departments, and the public.

### Improve Financial Reporting and Transparency

- Provide timely, accurate, and understandable financial reports to City Council on or before the second meeting of the month.
- Ensure Government Finance Officers Association (GFOA) best practices are followed.
- Expand public access to budget and financial documents through online dashboards such as OpenGov.

## Goal #2

To ensure fiscal integrity, transparency, and accountability for all City funds.

### Ensure Long-Term Financial Sustainability

- Maintain structurally balanced budgets.
- Build and preserve adequate fund balances and reserves.

## Goal #3

To provide strategic decision-making for all City funds.

### Enhance Revenue Forecasting and Monitoring

- Improve revenue forecasting methods using historical trends and economic indicators.
- Implement real-time monitoring systems to track revenue performance against projections via OpenGov software.



# Utility Billing

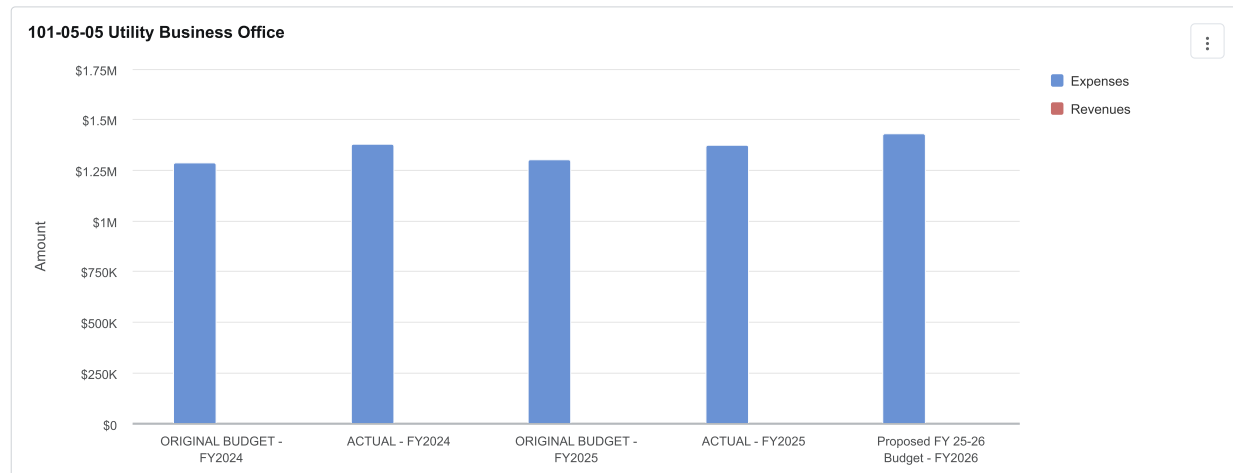
Ensuring our residents receive good customer service, as well as accurate and timely utility billing.

Fund 101. Department 05 - Division 05 - A division of the Finance Dept.



## Overview

Utility billing is a division of the Finance Department, and supported by BP&L, and the Water & Wastewater Departments. It oversees customer service and billing for all residents served by City-provided utilities.



Data Updated: Oct 02, 2025, 12:43 PM

# Expenditures by Function

101-05-05 Utility Business Office

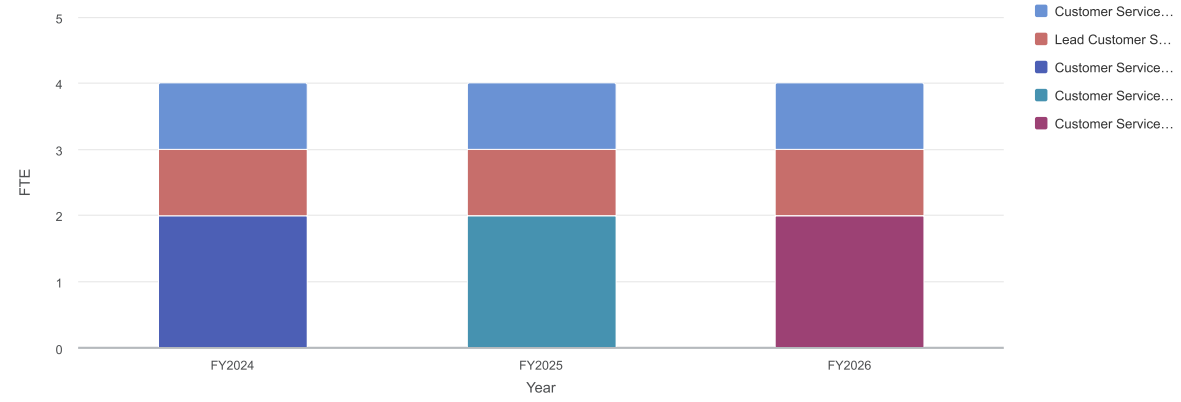
|                                           | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|------------------------------|------------------------------------|
|                                           | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                           |                    |                    |                    |                    |                                    |                              |                                    |
| WAGES                                     |                    |                    |                    |                    |                                    |                              |                                    |
| LONGEVITY                                 | \$1,620            | \$1,776            | \$1,740            | \$1,690            | -3%                                | \$1,925                      | 11%                                |
| OPERATIONAL SALARIES                      | \$204,573          | \$209,101          | \$234,285          | \$214,609          | -8%                                | \$237,879                    | 2%                                 |
| OVERTIME                                  | \$1,800            | \$2,122            | \$1,500            | \$1,012            | -33%                               | \$1,500                      | 0%                                 |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0                | \$0                | \$0                | –                                  | \$0                          | –                                  |
| <b>WAGES TOTAL</b>                        | <b>\$207,993</b>   | <b>\$212,998</b>   | <b>\$237,525</b>   | <b>\$217,310</b>   | <b>-9%</b>                         | <b>\$241,304</b>             | <b>2%</b>                          |
| BENEFITS                                  |                    |                    |                    |                    |                                    |                              |                                    |
| GROUP INSURANCE                           | \$38,804           | \$46,650           | \$38,500           | \$34,799           | -10%                               | \$64,711                     | 68%                                |
| RETIREMENT                                | \$26,312           | \$28,647           | \$33,130           | \$31,562           | -5%                                | \$33,093                     | 0%                                 |
| SOCIAL SECURITY                           | \$15,460           | \$14,826           | \$17,925           | \$14,734           | -18%                               | \$18,345                     | 2%                                 |
| WORKERS<br>COMPENSATION                   | \$600              | \$1,528            | \$961              | \$480              | -50%                               | \$976                        | 2%                                 |
| <b>BENEFITS TOTAL</b>                     | <b>\$81,176</b>    | <b>\$91,651</b>    | <b>\$90,516</b>    | <b>\$81,576</b>    | <b>-10%</b>                        | <b>\$117,125</b>             | <b>29%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                    |                    |                    |                                    |                              |                                    |
| OFFICE EQUIPMENT                          | \$2,100            | \$1,002            | \$1,500            | \$106              | -93%                               | \$1,500                      | 0%                                 |
| POSTAGE                                   | \$20,500           | \$21,549           | \$23,000           | \$25,911           | 13%                                | \$24,840                     | 8%                                 |
| SUPPLIES                                  | \$1,200            | \$1,371            | \$1,500            | \$2,080            | 39%                                | \$2,000                      | 33%                                |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$23,800</b>    | <b>\$23,922</b>    | <b>\$26,000</b>    | <b>\$28,097</b>    | <b>8%</b>                          | <b>\$28,340</b>              | <b>9%</b>                          |
| MAINTENANCE & REPAIRS                     | \$59,425           | \$48,636           | \$59,425           | \$45,674           | -23%                               | \$47,021                     | -21%                               |
| OCCUPANCY                                 |                    |                    |                    |                    |                                    |                              |                                    |
| COMMUNICATIONS                            | \$7,356            | \$12,525           | \$4,716            | \$9,892            | 110%                               | \$5,216                      | 11%                                |
| OFFICE RENTAL                             | \$0                | \$33,000           | \$33,000           | \$48,000           | 45%                                | \$48,000                     | 45%                                |
| UTILITIES                                 | \$3,600            | \$3,678            | \$3,000            | \$4,268            | 42%                                | \$3,000                      | 0%                                 |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$10,956</b>    | <b>\$49,203</b>    | <b>\$40,716</b>    | <b>\$62,160</b>    | <b>53%</b>                         | <b>\$56,216</b>              | <b>38%</b>                         |
| CONTRACTUAL SERVICES                      |                    |                    |                    |                    |                                    |                              |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0                | \$0                | \$0                | –                                  | \$5,455                      | –                                  |
| CONTRACTUAL<br>SERVICES                   | \$811,488          | \$848,389          | \$822,780          | \$848,996          | 3%                                 | \$863,980                    | 5%                                 |
| CREDIT CARD<br>PROCESSING FEES            | \$71,000           | \$80,391           | \$5,000            | \$71,069           | 1,321%                             | \$35,000                     | 600%                               |
| DEBT COLLECTION FEES                      | \$1,000            | \$382              | \$1,000            | \$159              | -84%                               | \$1,000                      | 0%                                 |
| PROFESSIONAL<br>SERVICES                  | \$12,975           | \$21,293           | \$12,975           | \$13,446           | 4%                                 | \$29,975                     | 131%                               |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$896,463</b>   | <b>\$950,455</b>   | <b>\$841,755</b>   | <b>\$933,670</b>   | <b>11%</b>                         | <b>\$935,410</b>             | <b>11%</b>                         |
| OTHER CHARGES                             |                    |                    |                    |                    |                                    |                              |                                    |
| BAD DEBT EXPENSE                          | \$3,000            | \$2,817            | \$2,000            | \$3,936            | 97%                                | \$2,000                      | 0%                                 |
| TRAVEL & TRAINING                         | \$2,700            | \$230              | \$2,600            | \$467              | -82%                               | \$2,600                      | 0%                                 |
| <b>OTHER CHARGES TOTAL</b>                | <b>\$5,700</b>     | <b>\$3,047</b>     | <b>\$4,600</b>     | <b>\$4,403</b>     | <b>-4%</b>                         | <b>\$4,600</b>               | <b>0%</b>                          |
| <b>EXPENSES TOTAL</b>                     | <b>\$1,285,513</b> | <b>\$1,379,912</b> | <b>\$1,300,537</b> | <b>\$1,372,891</b> | <b>6%</b>                          | <b>\$1,430,016</b>           | <b>10%</b>                         |
| <b>Revenues</b>                           | –                  | –                  | –                  | –                  | –                                  | –                            | –                                  |

## Personnel Schedule



### Utility Billing

Utility Billing Personnel



Data Updated: Aug 01, 2025, 12:54 PM

# Fire Department

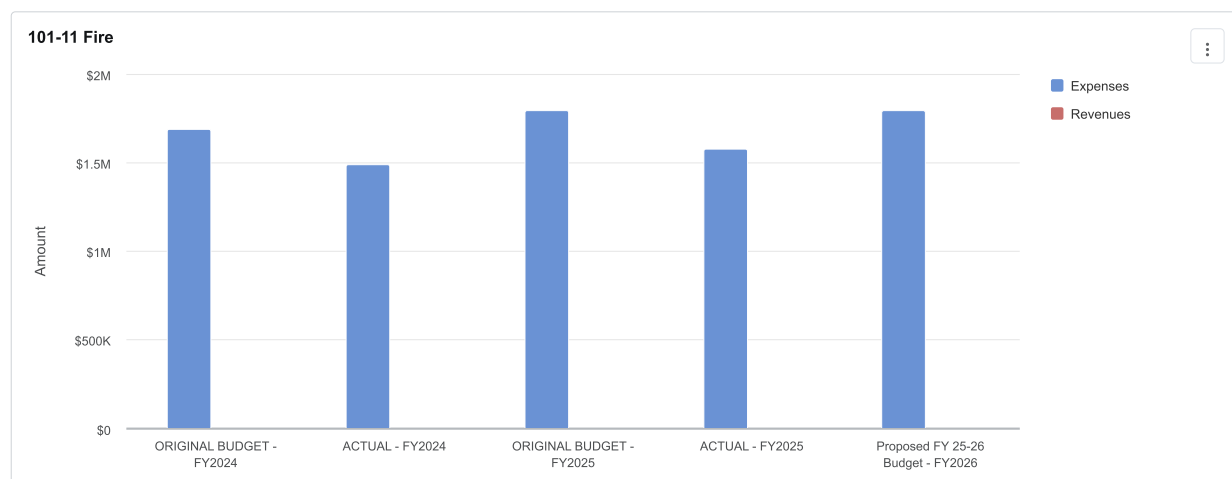
Fund 101. Department 11. Protecting the life and property of all Bastropians.



## Overview

The Bastrop Fire Department is committed to protecting the life and property of the citizens and visitors of our community by responding to emergencies and building relationships. We commit to professional service by maintaining our skills, knowledge, and abilities. The department is comprised of 9 full-time firefighters, an Assistant Chief, and a Fire Chief. The rest of our firefighters are volunteers committed to excellence, professionalism, and service to our customers and the communities where we live.

We provide fire/rescue protection to all areas of the city limits from city-owned and supported fire station downtown. The City of Bastrop has automatic-aid agreements and mutual aid agreements with surrounding departments.



Data Updated: Oct 02, 2025, 12:43 PM

## Significant Base Budget Change in FY2026

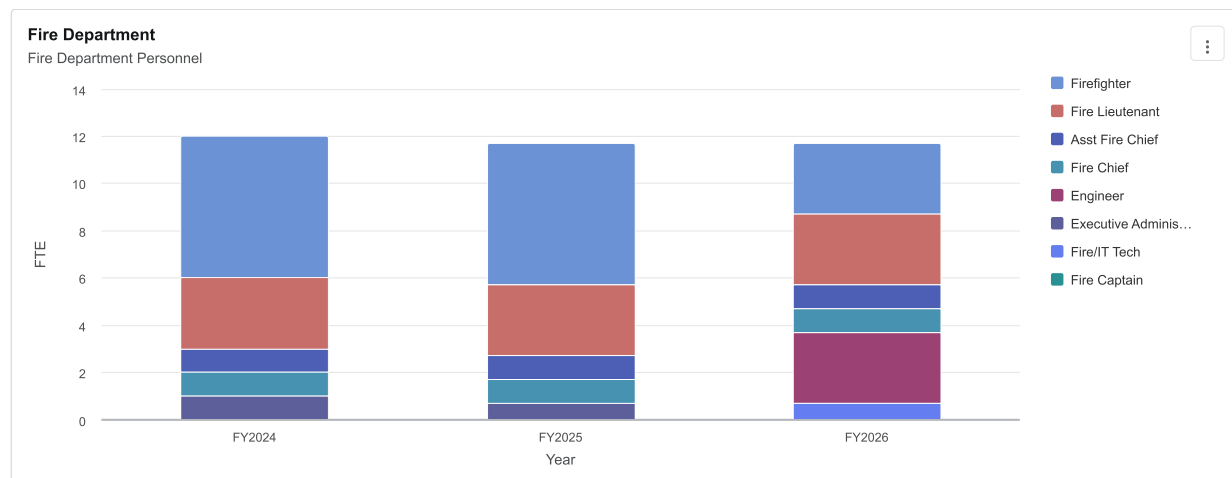
The Bastrop Fire Department's base budget changes for the upcoming budget year are as follows. We are requesting certification pay, equipment for recruitment and physical fitness, an increase in fire prevention, uniforms, travel and training, and protective gear. The request for certification pay for all fire department staff falls under the Organizational Excellence, as it will encourage the firefighters to continue to grow their knowledge and skills to provide for the citizens. The training device consists of multiple pieces that will allow us to interact with recruits as hands-on learners, as well as enable firefighters to work out according to exact job requirements, keeping them safe and physically fit to perform their duties. The remainder of the budget increase is for the requested adjustments to increase the cost associated with uniforms, travel, and training, and protective gear. Protective Firefighting gear has increased in cost by 20-30 percent over the last year. New standards require the City to provide protective gear that is within 10 years of age and maintained at a certain standard.

## Expenditures by Function

### 101-11 Fire

|                                 | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY 25-<br>26 BUDGET       |                    |                                    |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|------------------------------------|
|                                 | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026             | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                 |                    |                    |                    |                    |                                    |                    |                                    |
| WAGES                           | \$913,236          | \$788,118          | \$979,000          | \$893,600          | -9%                                | \$1,016,675        | 4%                                 |
| BENEFITS                        | \$328,180          | \$282,806          | \$334,354          | \$318,434          | -5%                                | \$388,672          | 16%                                |
| SUPPLIES & MATERIALS            | \$110,740          | \$88,063           | \$102,840          | \$57,441           | -44%                               | \$137,140          | 33%                                |
| MAINTENANCE &<br>REPAIRS        | \$78,460           | \$77,748           | \$79,946           | \$60,037           | -25%                               | \$79,946           | 0%                                 |
| OCCUPANCY                       | \$76,170           | \$69,192           | \$76,170           | \$67,958           | -11%                               | \$76,170           | 0%                                 |
| CONTRACTUAL<br>SERVICES         | \$127,759          | \$127,885          | \$169,218          | \$148,577          | -12%                               | \$40,130           | -76%                               |
| OTHER CHARGES                   |                    |                    |                    |                    |                                    |                    |                                    |
| DUES,<br>SUBSCRIPTIONS &<br>PUB | \$23,090           | \$36,837           | \$20,160           | \$13,085           | -35%                               | \$20,160           | 0%                                 |
| EQUIPMENT RENTALS               | \$5,924            | \$0                | \$8,449            | \$503              | -94%                               | \$8,449            | 0%                                 |
| SPECIAL EVENTS                  | \$4,000            | \$6,690            | \$4,000            | \$1,963            | -51%                               | \$4,000            | 0%                                 |
| TRAVEL & TRAINING               | \$17,500           | \$8,262            | \$16,250           | \$16,808           | 3%                                 | \$19,000           | 17%                                |
| <b>OTHER CHARGES<br/>TOTAL</b>  | <b>\$50,514</b>    | <b>\$51,789</b>    | <b>\$48,859</b>    | <b>\$32,358</b>    | <b>-34%</b>                        | <b>\$51,609</b>    | <b>6%</b>                          |
| <b>EXPENSES TOTAL</b>           | <b>\$1,685,059</b> | <b>\$1,485,602</b> | <b>\$1,790,387</b> | <b>\$1,578,406</b> | <b>-12%</b>                        | <b>\$1,790,342</b> | <b>0%</b>                          |
| <b>Revenues</b>                 | -                  | -                  | -                  | -                  | -                                  | -                  | -                                  |

## Personnel Schedule



## Goal #1

- The Bastrop Fire Department's goal number 1 is to ensure the average response for daytime calls for service (CFS) is within 8 minutes or less to meet the national standard.

## Goal #2

- The Bastrop Fire Department's goal number 2 is to ensure that the average response time for nighttime calls for service (CFS) is within 10 minutes or less, meeting the national standard.

## Goal #3

- The Bastrop Fire Department's goal number 3 is to ensure our firefighters receive a minimum of 56 hours of continuing education training within the budgeted year. The standard is a minimum of 24 hours per year for a firefighter to maintain their certifications annually. It is important that we invest in our firefighters so they can provide the best service to the community.



# Human Resources

Fund 101. Department 06. Taking care of the best assets to the City, our employees.



## Overview

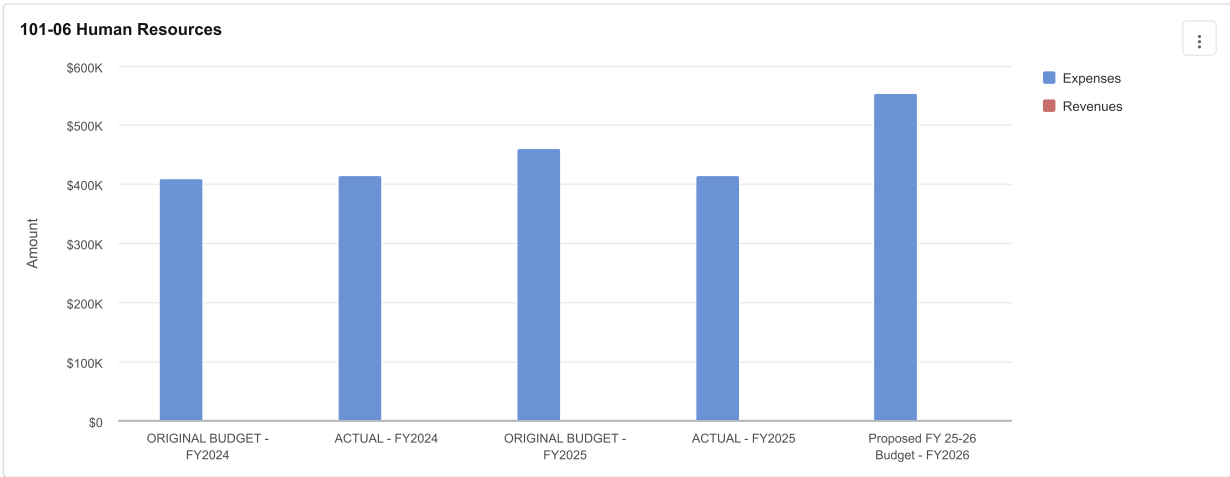
In alignment with the City of Bastrop's mission to "continuously strive to provide innovative and proactive services that enhance our authentic way of life to achieve our vision," the Human Resources Department is committed to cultivating a high-performing, service-oriented workforce that reflects our community's values and supports all departments in delivering exceptional public service.

## Significant Base Budget Change in FY2026

Human Resource's proposed budget for Fiscal Year 2026 reflects an increase that is not just expenditures, but a strategic investment in workforce excellence, operational resilience, and long-term organizational success without making a significant change to the base budget. Most of the increases are associated with the costs to add an additional position, a HR generalist, which is requested in this budget (ie., supplies, furniture, technology, etc.). This position will also provide for the beginning of succession planning in the department. Other increases are the result of higher costs of third-party vendors that provide recruitment and pre-employment services, employee relations and team building events, and industry-wide increases for staff travel and training. We have also seen an increase in the costs for essential items such as printer toner, paper, etc. Lastly, the addition of a shared IT costs line item to the budget contributed to the overall increase. In closing, the Human Resources budget reflects our unwavering commitment to the responsible management of public resources. Every allocation has been carefully considered to ensure fiscal accountability while supporting strategic initiatives that



enhance workforce effectiveness, equity, and service delivery. We remain dedicated to maximizing the value of every dollar in support of our mission and the employees, citizens, and community we serve.

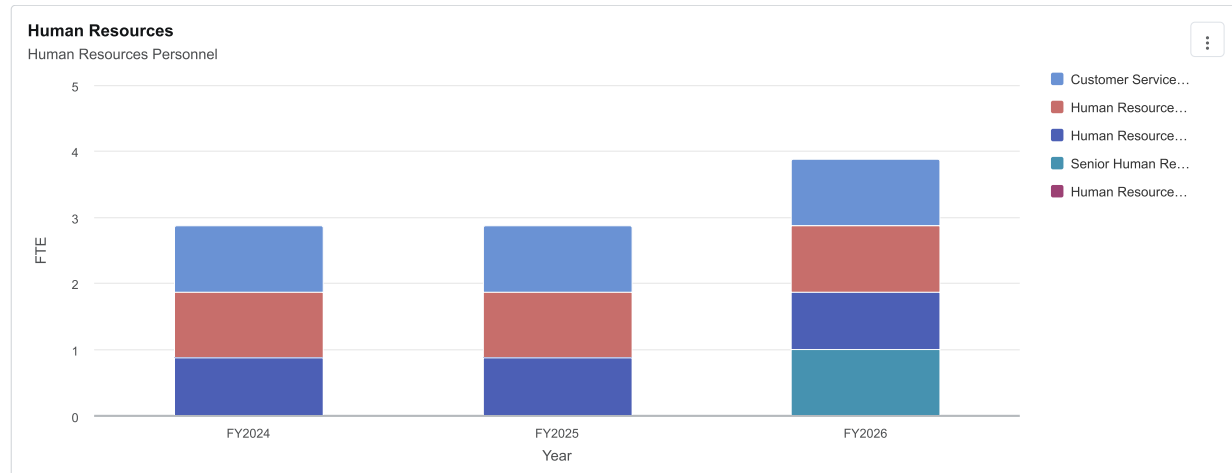


## Expenditures by Function

**101-06 Human Resources**

|                           | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |           |                                 |
|---------------------------|-----------------|-----------|-----------------|-----------|---------------------------------|-----------|---------------------------------|
|                           | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026    | FY25 Budget vs. FY26 Budget (%) |
| Expenses                  |                 |           |                 |           |                                 |           |                                 |
| WAGES                     | \$281,741       | \$285,665 | \$297,400       | \$292,103 | -2%                             | \$370,163 | 24%                             |
| BENEFITS                  | \$75,720        | \$79,944  | \$92,208        | \$83,420  | -10%                            | \$96,611  | 5%                              |
| SUPPLIES & MATERIALS      | \$4,110         | \$4,007   | \$4,370         | \$1,053   | -76%                            | \$8,235   | 88%                             |
| MAINTENANCE & REPAIRS     | \$12,155        | \$11,224  | \$13,325        | \$11,423  | -14%                            | \$12,567  | -6%                             |
| OCCUPANCY                 | \$2,200         | \$2,635   | \$2,200         | \$3,122   | 42%                             | \$5,080   | 131%                            |
| CONTRACTUAL SERVICES      | \$3,500         | \$0       | \$10,000        | \$0       | -100%                           | \$10,180  | 2%                              |
| OTHER CHARGES             |                 |           |                 |           |                                 |           |                                 |
| CITY PINS/APPRECIATION    | \$12,830        | \$18,000  | \$19,200        | \$6,225   | -68%                            | \$21,500  | 12%                             |
| DUES, SUBSCRIPTIONS & PUB | \$1,110         | \$1,424   | \$1,310         | \$35      | -97%                            | \$1,310   | 0%                              |
| SPECIAL EVENTS            | \$8,800         | \$8,713   | \$10,300        | \$12,855  | 25%                             | \$17,550  | 70%                             |
| TRAVEL & TRAINING         | \$4,165         | \$2,100   | \$6,680         | \$3,902   | -42%                            | \$7,035   | 5%                              |
| OTHER CHARGES TOTAL       | \$26,905        | \$30,237  | \$37,490        | \$23,017  | -39%                            | \$47,395  | 26%                             |
| OTHER SERVICES            |                 |           |                 |           |                                 |           |                                 |
| ADVERTISING               | \$3,500         | \$657     | \$3,000         | \$680     | -77%                            | \$3,000   | 0%                              |
| OTHER SERVICES TOTAL      | \$3,500         | \$657     | \$3,000         | \$680     | -77%                            | \$3,000   | 0%                              |
| EXPENSES TOTAL            | \$409,831       | \$414,369 | \$459,993       | \$414,818 | -10%                            | \$553,231 | 20%                             |
| Revenues                  | -               | -         | -               | -         | -                               | -         | -                               |

# Personnel Schedule



Data Updated: Aug 01, 2025, 12:54 PM

## Goal #1

### Workforce Development & Retention:

- Expand training programs and leadership development to empower staff with the tools they need to deliver innovative services.
- Launch targeted retention initiatives to reduce turnover and preserve institutional knowledge.

## Goal #2

### Recruitment & Diversity:

- Implement inclusive hiring practices to attract top talent who reflect Bastrop's diverse community and values.
- Modernize recruitment tools and branding to position Bastrop as an employer of choice in Central Texas.

## Goal #3

### Employee Engagement & Culture:

- Strengthen internal communication and recognition programs that support a culture of service, accountability, and authenticity.
- Conduct employee engagement surveys and implement actionable improvements that promote long-term satisfaction and community alignment.

## Goal #4

**Operational Excellence & Innovation:**

- Streamline HR processes through technology upgrades and digital tools to improve responsiveness and data-driven decision-making.
- Introduce proactive wellness and benefits programs to support employee well-being and productivity.

**Goal #5****Organizational Excellence:**

- Recognize 100% of all employees who reach employment milestones in 5-year increments.
- By aligning these HR initiatives with the City's mission, we ensure that our workforce is not only prepared but inspired to serve Bastrop's residents with excellence and integrity.



# Library

Fund 101. Department 21. Enriching the lives of our residents through learning, curiosity, connection, and technology.



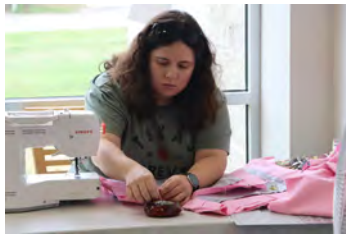
## Overview

The Bastrop Public Library is dedicated to enriching our community through access to information, technology, and experiences that support lifelong learning, curiosity, and connection in a safe and welcoming environment.

As a vital community resource that exists to enhance people's lives, we offer a broad range of services designed to meet the evolving needs of Bastrop residents:

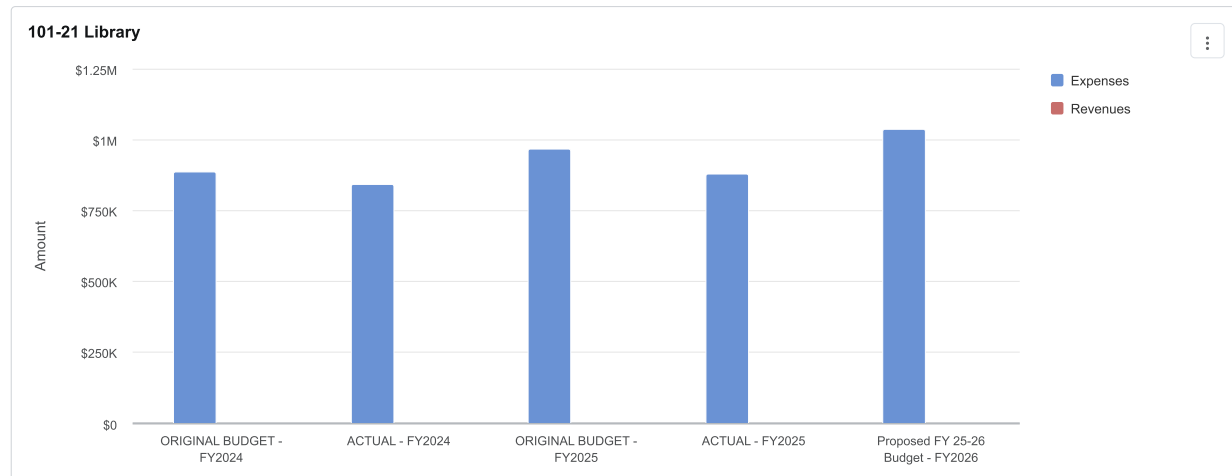
- **Technology Access & Assistance**
  - Daily access to public computers, high-speed Wi-Fi, and printing services, along with personalized support using electronic devices and navigating the digital world.
- **Diverse Collections**
  - Materials in both physical and digital formats—including books, audiobooks, movies, and online resources—support recreational reading, education, and lifelong learning for all ages.
- **Programs & Outreach**
  - Engaging programs such as storytimes, educational workshops, book clubs, and cultural events promote discovery and connection. Outreach efforts and community partnerships help bring these services to more people.
- **Welcoming, Safe Space**
  - The library offers a comfortable and inclusive place to read, study, work, and gather. Quiet areas, collaborative spaces, and meeting rooms are available to individuals and groups alike.
- **Local History Preservation**
  - A curated collection of photographs, documents, and records celebrates Bastrop's unique history and supports research into the community's heritage.

The Bastrop Public Library continues to evolve with its community, serving as a trusted, welcoming space where ideas are shared, knowledge is discovered, and people come together.



## Significant Base Budget Change in FY2026

The Library's proposed budget for the coming year reflects a modest increase, with no significant changes to the base budget. Most increases are due to rising costs from third-party vendors and the growing demand for services. Postage expenses have gone up both because of higher mailing costs and an increase in the number of items being shipped. We have also expanded internet access for our community by adding ten new hot spots. Additionally, color printing was significantly underestimated last year, leading to a necessary adjustment. More outreach programs have increased mileage reimbursement needs, and general cost increases for book processing supplies, books, office supplies, paper, and toner reflect the broader rise in the cost of doing business. We are committed to careful stewardship of public funds while continuing to expand and improve services for everyone.



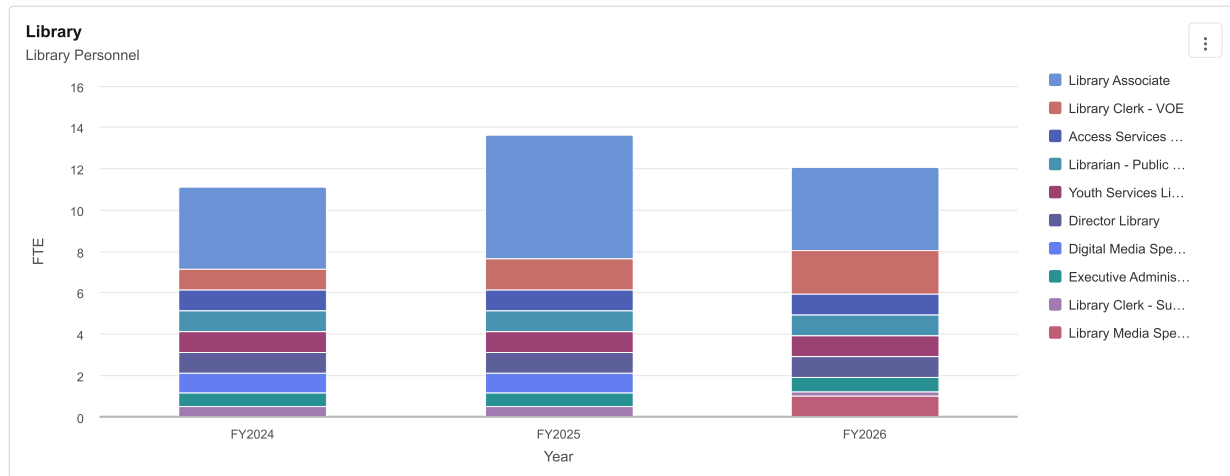
## Expenditures by Function

### 101-21 Library

|                           | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |           |                                 |
|---------------------------|-----------------|-----------|-----------------|-----------|---------------------------------|-----------|---------------------------------|
|                           | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026    | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>           |                 |           |                 |           |                                 |           |                                 |
| WAGES                     | \$536,230       | \$514,606 | \$591,640       | \$541,682 | -8%                             | \$628,037 | 6%                              |
| BENEFITS                  | \$203,771       | \$178,134 | \$220,032       | \$198,095 | -10%                            | \$228,918 | 4%                              |
| SUPPLIES & MATERIALS      | \$78,055        | \$85,424  | \$82,790        | \$76,251  | -8%                             | \$81,775  | -1%                             |
| MAINTENANCE & REPAIRS     | \$5,890         | \$9,576   | \$6,800         | \$4,848   | -29%                            | \$12,205  | 79%                             |
| OCCUPANCY                 | \$34,740        | \$31,987  | \$36,020        | \$34,803  | -3%                             | \$36,180  | 0%                              |
| CONTRACTUAL SERVICES      | \$14,990        | \$14,596  | \$15,965        | \$14,402  | -10%                            | \$36,256  | 127%                            |
| OTHER CHARGES             |                 |           |                 |           |                                 |           |                                 |
| DUES, SUBSCRIPTIONS & PUB | \$6,010         | \$5,805   | \$9,495         | \$5,840   | -38%                            | \$8,675   | -9%                             |

|                      | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |             |                                 |
|----------------------|-----------------|-----------|-----------------|-----------|---------------------------------|-------------|---------------------------------|
|                      | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026      | FY25 Budget vs. FY26 Budget (%) |
| OVERS/SHORTS         | \$25            | \$0       | \$25            | \$0       | -100%                           | \$25        | 0%                              |
| TRAVEL & TRAINING    | \$3,585         | \$2,636   | \$3,340         | \$2,541   | -24%                            | \$3,750     | 12%                             |
| OTHER CHARGES TOTAL  | \$9,620         | \$8,441   | \$12,860        | \$8,381   | -35%                            | \$12,450    | -3%                             |
| OTHER SERVICES       |                 |           |                 |           |                                 |             |                                 |
| ADVERTISING          | \$1,275         | \$556     | \$2,425         | \$1,414   | -42%                            | \$2,475     | 2%                              |
| OTHER SERVICES TOTAL | \$1,275         | \$556     | \$2,425         | \$1,414   | -42%                            | \$2,475     | 2%                              |
| EXPENSES TOTAL       | \$884,571       | \$843,320 | \$968,532       | \$879,876 | -9%                             | \$1,038,296 | 7%                              |
| Revenues             | -               | -         | -               | -         | -                               | -           | -                               |

## Personnel Schedule



## Goal #1

### Increase Public Visits Through Engaging Programs and Responsive Services:

- Grow library visits by offering meaningful programs and services that reflect the evolving interests and needs of the community, making the library a welcoming and relevant destination for all.

## Goal #2

### Expand Community Engagement Through Partnerships and Outreach:

- Strengthen connections with local organizations and diverse groups by increasing collaborative programs and outreach efforts, ensuring the library remains a visible and inclusive part of the community.

## Goal #3

### Maintain a Current, High-Quality Collection:

- Ensure at least 20% of library materials are published within the last five years to better meet the informational and recreational needs of patrons and exceed state-recommended standards.

## Goal #4

### Increase Active Library Membership:



- Expand outreach, form new partnerships, and promote the value of library resources to grow the number of active cardholders and deepen community connection to the library.

## Goal #5

### **Demonstrate Excellence in Library Service:**

- Meet the standards for the Texas Municipal Library Directors Association's *Achievement of Excellence in Libraries Award* by excelling in key areas such as outreach to underserved populations, digital inclusion, workforce development, innovative programming, professional development, literacy support, and community collaboration.



# Municipal Court

Fund 101. Department 12. The administrative portion of the judicial system.



## Overview

The Bastrop Municipal Court of Record has exclusive subject matter jurisdiction over City Ordinance violations in the city limits and concurrent subject matter jurisdiction over Class C offenses punishable by fines up to \$500. Jurisdiction also exists for fines up to \$2,000 for certain violations related to fire safety, zoning, public health, and sanitation. Our Court decides the lowest level of criminal offenses in the State of Texas including traffic, City Ordinance, juvenile and parking violations.

The Bastrop Municipal Court of Record also has jurisdiction over property hearings, code abatement cases, dangerous dog determinations, civil parking, and various appeals of administrative determinations made by other city departments. On occasion, the Municipal Court judges perform weddings.

Bastrop Municipal Court of Record's Presiding Judge and Associate Judge(s) are also magistrates for Bastrop County which involves: informing Defendants of their charges and legal rights; deciding on whether or not to set bail; considering whether a personal bond is appropriate; issuing orders on setting the bail amount; issuing orders of conditions for bond release; and, facilitating or making the appointment of an attorney to represent the Defendant on Class A misdemeanors and higher offenses. Our overall goal is to ensure that all Defendants are treated fairly and impartially and that they receive proper information on options to resolve their case(s).

## Significant Base Budget Change in FY2026

A decrease to the Software Maintenance budget is necessary because the annual costs for Incode 10 / MJ10 is approximately \$5,000 once we go live and will be eliminating the Cardinal Software contract.

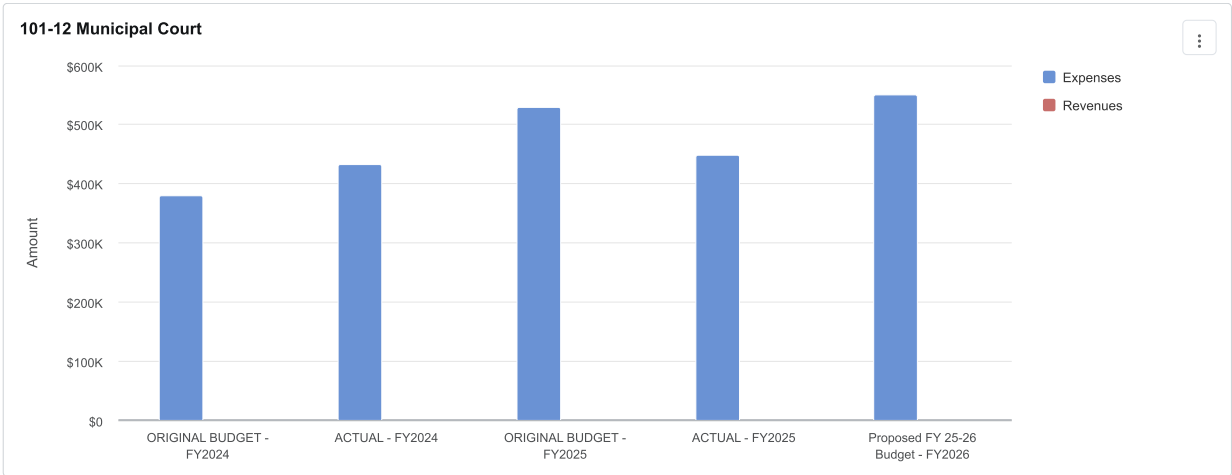
An increase to the Legal Services budget is due to a change of prosecutor contract with higher rates than the prior firms.

An increase to the Equipment Rental budget is due to the monthly costs of RICOH printer contracts being higher than what was budgeted in FY2025. The annual cost for the RICOH printer contract is approximately \$3,060.

Overall operational costs of the Municipal Court have changed over the last several months. We are currently in the process of transitioning our court software from Cardinal to Incode 10.

Another unpredicted change is in Legal Services in which the new law firms' rates are higher than the prior firms. Due to increased case filings and trial settings, this increases our budget needed for legal services.

The Municipal Court is requesting to increase the Professional Services budget by \$3,000. Over the last year we have scheduled over seven different certified court interpreters for various court settings as required by state law. The costs for these services totaled \$2,299.40.



Data Updated: Oct 02, 2025, 12:43 PM

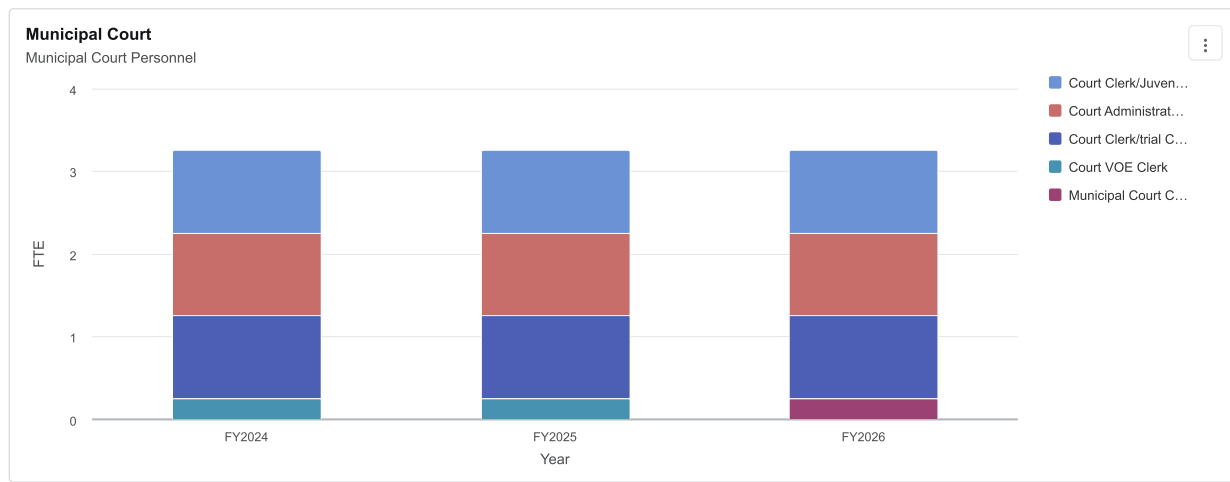
## Expenditures by Function

### 101-12 Municipal Court

|                           | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |           |                                 |
|---------------------------|-----------------|-----------|-----------------|-----------|---------------------------------|-----------|---------------------------------|
|                           | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026    | FY25 Budget vs. FY26 Budget (%) |
| Expenses                  |                 |           |                 |           |                                 |           |                                 |
| WAGES                     | \$182,511       | \$215,659 | \$193,930       | \$182,175 | -6%                             | \$206,416 | 6%                              |
| BENEFITS                  | \$65,232        | \$76,337  | \$69,629        | \$65,341  | -6%                             | \$76,172  | 9%                              |
| SUPPLIES & MATERIALS      | \$10,400        | \$7,034   | \$8,800         | \$6,713   | -24%                            | \$8,800   | 0%                              |
| MAINTENANCE & REPAIRS     | \$8,550         | \$5,952   | \$39,150        | \$1,458   | -96%                            | \$6,500   | -83%                            |
| OCCUPANCY                 | \$4,125         | \$4,568   | \$4,125         | \$5,084   | 23%                             | \$4,125   | 0%                              |
| CONTRACTUAL SERVICES      | \$105,675       | \$119,474 | \$205,824       | \$183,864 | -11%                            | \$242,544 | 18%                             |
| OTHER CHARGES             |                 |           |                 |           |                                 |           |                                 |
| DUES, SUBSCRIPTIONS & PUB | \$415           | \$221     | \$745           | \$110     | -85%                            | \$745     | 0%                              |
| EQUIPMENT RENTALS         | \$0             | \$0       | \$785           | \$1,766   | 125%                            | \$785     | 0%                              |
| OVERS/SHORTS              | \$0             | -\$34     | \$0             | -\$16     | -                               | \$0       | -                               |
| TRAVEL & TRAINING         | \$2,300         | \$2,449   | \$6,100         | \$2,067   | -66%                            | \$4,500   | -26%                            |

|                      | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |           |                                 |
|----------------------|-----------------|-----------|-----------------|-----------|---------------------------------|-----------|---------------------------------|
|                      | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026    | FY25 Budget vs. FY26 Budget (%) |
| OTHER CHARGES TOTAL  | \$2,715         | \$2,636   | \$7,630         | \$3,927   | -49%                            | \$6,030   | -21%                            |
| OTHER SERVICES       |                 |           |                 |           |                                 |           |                                 |
| ADVERTISING          | \$200           | \$0       | \$200           | \$0       | -100%                           | \$200     | 0%                              |
| OTHER SERVICES TOTAL | \$200           | \$0       | \$200           | \$0       | -100%                           | \$200     | 0%                              |
| CONTINGENCY          | \$0             | \$0       | \$0             | \$0       | —                               | \$0       | —                               |
| EXPENSES TOTAL       | \$379,408       | \$431,660 | \$529,288       | \$448,561 | -15%                            | \$550,787 | 4%                              |
| Revenues             | —               | —         | —               | —         | —                               | —         | —                               |

## Personnel Schedule



### Goal #1

- Go live with Incode 10 in the Court.

### Goal #2

- Implement a paperless / paper-light court system.

### Goal #3

- Increase collections for outstanding cases by using current and new resources. This includes establishing the new notification system with Incode 10 which will send out text, email and phone call texts to defendants about their outstanding cases and hearings.

### Goal #4

- Create and implement a virtual court option for defendants to attend their hearings.

### Goal #5

- Update the court website to include fillable forms information for upcoming court hearings.



# Parks and Recreation

Fund 101. Department 23. A healthy quality of life for our residents.



## City of Bastrop **PARKS & RECREATION**

### Overview

Since its inception, the Parks & Recreation Department has been committed to enriching the quality of life for both residents and visitors. Through the creation and enhancement of vibrant parks and recreational spaces, we foster community connections, promote healthy lifestyles, and preserve the natural beauty and heritage of our region.

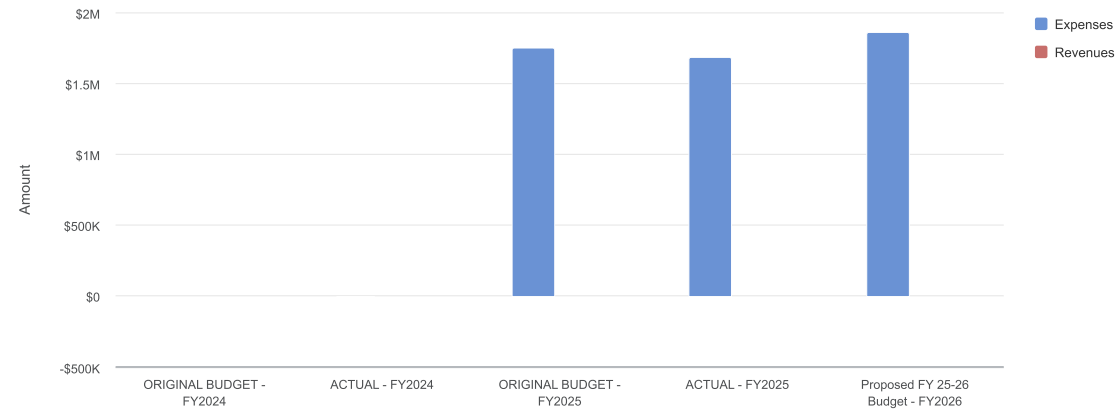
Guided by our Parks, Recreation, and Open Space Master Plan, adopted in March 2024, our strategic priorities include:

1. **Funding** – Securing sustainable financial resources to support ongoing development and maintenance.
2. **Park Improvements** – Upgrading existing parks to meet evolving community needs and standards.
3. **Trails** – Expanding and connecting trail systems to enhance accessibility and encourage active transportation.
4. **Recreational Programming** – Providing inclusive and engaging programs for all ages and interests.
5. **Land Acquisition** – Preserving green space through strategic land purchases to support future growth.
6. **Recreational Community Center** – Planning and developing a centralized facility to serve as a hub for community wellness, recreation, and engagement.

### Significant Base Budget Change in FY2026

The FY26 Parks & Recreation Budget includes a reallocation of \$51,500 from the Community Engagement Budget to support community events such as the BIG BANG, Easter Celebration, Concert in the Park, Christmas Tree Lighting, and other related activities. Additionally, the budget includes the addition of one (1) full-time Parks Maintenance position to support the growing needs of the department.

### 101-23 Parks & Recreation



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## Expenditures by Function

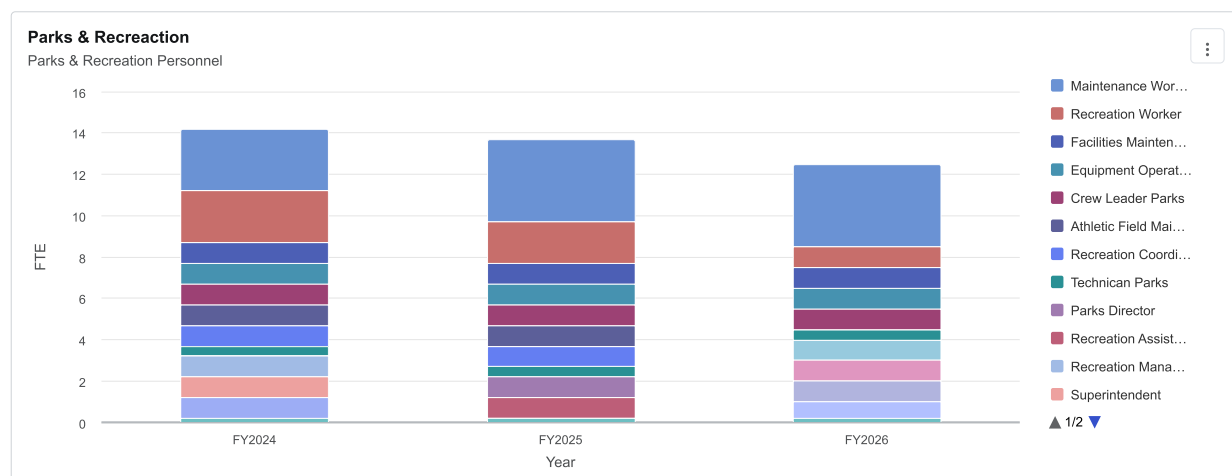
### 101-23 Parks & Recreation

|                                       | ORIGINAL BUDGET | ACTUAL        | ORIGINAL BUDGET  | ACTUAL           | PROPOSED FY 25-26 BUDGET        |                  |                                 |
|---------------------------------------|-----------------|---------------|------------------|------------------|---------------------------------|------------------|---------------------------------|
|                                       | FY2024          | FY2024        | FY2025           | FY2025           | FY25 Budget vs. FY25 Actual (%) | FY2026           | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>                       |                 |               |                  |                  |                                 |                  |                                 |
| Expenses                              | \$0             | \$0           | \$100,000        | \$140,566        | 41%                             | \$33,000         | -67%                            |
| <b>WAGES</b>                          |                 |               |                  |                  |                                 |                  |                                 |
| LONGEVITY                             | \$0             | \$0           | \$2,760          | \$2,615          | -5%                             | \$3,292          | 19%                             |
| OPERATIONAL SALARIES                  | \$0             | \$0           | \$655,500        | \$647,179        | -1%                             | \$699,474        | 7%                              |
| OVERTIME                              | \$0             | \$0           | \$40,000         | \$23,270         | -42%                            | \$41,000         | 3%                              |
| SIGN ON BONUS/RETENTION               | \$0             | \$0           | \$0              | \$0              | -                               | \$0              | -                               |
| <b>WAGES TOTAL</b>                    | <b>\$0</b>      | <b>\$0</b>    | <b>\$698,260</b> | <b>\$673,064</b> | <b>-4%</b>                      | <b>\$743,766</b> | <b>7%</b>                       |
| <b>BENEFITS</b>                       |                 |               |                  |                  |                                 |                  |                                 |
| GROUP INSURANCE                       | \$0             | -\$772        | \$107,850        | \$104,581        | -3%                             | \$142,735        | 32%                             |
| RETIREMENT                            | \$0             | \$0           | \$87,900         | \$92,530         | 5%                              | \$80,377         | -9%                             |
| SOCIAL SECURITY                       | \$0             | \$0           | \$50,150         | \$49,885         | -1%                             | \$53,762         | 7%                              |
| WORKERS COMPENSATION                  | \$0             | \$0           | \$17,037         | \$5,949          | -65%                            | \$18,646         | 9%                              |
| <b>BENEFITS TOTAL</b>                 | <b>\$0</b>      | <b>-\$772</b> | <b>\$262,937</b> | <b>\$252,946</b> | <b>-4%</b>                      | <b>\$295,520</b> | <b>12%</b>                      |
| <b>SUPPLIES &amp; MATERIALS</b>       |                 |               |                  |                  |                                 |                  |                                 |
| CHEMICALS                             | \$0             | \$0           | \$3,000          | \$1,049          | -65%                            | \$3,000          | 0%                              |
| FORMS PRINTING                        | \$0             | \$0           | \$7,000          | \$6,800          | -3%                             | \$7,500          | 7%                              |
| FUEL                                  | \$0             | \$0           | \$18,000         | \$14,921         | -17%                            | \$18,000         | 0%                              |
| IRRIGATION SUPPLIES                   | \$0             | \$0           | \$4,500          | \$3,733          | -17%                            | \$6,500          | 44%                             |
| JANITORIAL SUPPLIES                   | \$0             | \$0           | \$8,100          | \$10,839         | 34%                             | \$10,000         | 23%                             |
| OFFICE EQUIPMENT                      | \$0             | \$0           | \$1,000          | \$561            | -44%                            | \$2,300          | 130%                            |
| POSTAGE                               | \$0             | \$0           | \$100            | \$16             | -84%                            | \$100            | 0%                              |
| SAFETY SUPPLIES                       | \$0             | \$21          | \$6,500          | \$4,624          | -29%                            | \$6,800          | 5%                              |
| SMALL TOOLS                           | \$0             | \$0           | \$6,500          | \$5,526          | -15%                            | \$5,500          | -15%                            |
| SUPPLIES                              | \$0             | \$52          | \$13,000         | \$11,721         | -10%                            | \$13,000         | 0%                              |
| <b>SUPPLIES &amp; MATERIALS TOTAL</b> | <b>\$0</b>      | <b>\$74</b>   | <b>\$67,700</b>  | <b>\$59,792</b>  | <b>-12%</b>                     | <b>\$72,700</b>  | <b>7%</b>                       |
| MAINTENANCE & REPAIRS                 | \$0             | \$151         | \$227,650        | \$195,173        | -14%                            | \$251,200        | 10%                             |
| OCCUPANCY                             |                 |               |                  |                  |                                 |                  |                                 |
| COMMUNICATIONS                        | \$0             | \$0           | \$3,500          | \$2,372          | -32%                            | \$4,500          | 29%                             |



|                                | ORIGINAL BUDGET | ACTUAL | ORIGINAL BUDGET | ACTUAL      | PROPOSED FY 25-26 BUDGET        |             |                                 |
|--------------------------------|-----------------|--------|-----------------|-------------|---------------------------------|-------------|---------------------------------|
|                                | FY2024          | FY2024 | FY2025          | FY2025      | FY25 Budget vs. FY25 Actual (%) | FY2026      | FY25 Budget vs. FY26 Budget (%) |
| LITTLE LEAGUE UTILITIES        | \$0             | \$0    | \$20,000        | \$16,116    | -19%                            | \$20,000    | 0%                              |
| PARKS & TRAILS UTILITIES       | \$0             | \$0    | \$15,000        | \$14,128    | -6%                             | \$15,000    | 0%                              |
| TXDOT UTILITY IRRIGATION METER | \$0             | \$0    | \$13,000        | \$11,151    | -14%                            | \$13,000    | 0%                              |
| UTILITIES                      | \$0             | \$0    | \$35,000        | \$40,072    | 14%                             | \$35,000    | 0%                              |
| OCCUPANCY TOTAL                | \$0             | \$0    | \$86,500        | \$83,839    | -3%                             | \$87,500    | 1%                              |
| CONTRACTUAL SERVICES           |                 |        |                 |             |                                 |             |                                 |
| SHARED SERVICES - IT           | \$0             | \$0    | \$0             | \$0         | —                               | \$6,548     | —                               |
| CONTRACTUAL SERVICES           | \$0             | \$0    | \$208,000       | \$192,410   | -7%                             | \$215,700   | 4%                              |
| CREDIT CARD PROCESSING FEES    | \$0             | \$0    | \$5,000         | \$5,525     | 11%                             | \$5,000     | 0%                              |
| EQUIPMENT RENTAL               | \$0             | \$0    | \$1,000         | \$1,441     | 44%                             | \$1,500     | 50%                             |
| PROFESSIONAL SERVICES          | \$0             | \$0    | \$5,000         | \$8,777     | 76%                             | \$5,000     | 0%                              |
| UNIFORMS                       | \$0             | \$0    | \$8,000         | \$4,056     | -49%                            | \$8,000     | 0%                              |
| VEHICLE/EQUIP REPLACEMENT FEE  | \$0             | \$0    | \$50,467        | \$46,261    | -8%                             | \$0         | -100%                           |
| SHARED SERVICES - FLEET        | \$0             | \$0    | \$0             | \$0         | —                               | \$4,465     | —                               |
| CONTRACTUAL SERVICES TOTAL     | \$0             | \$0    | \$277,467       | \$258,471   | -7%                             | \$246,213   | -11%                            |
| OTHER CHARGES                  |                 |        |                 |             |                                 |             |                                 |
| COMMUNITY EVENT SUPPORT        | \$0             | \$0    | \$0             | \$0         | —                               | \$75,000    | —                               |
| DUES, SUBSCRIPTIONS & PUB      | \$0             | \$0    | \$2,500         | \$1,923     | -23%                            | \$2,790     | 12%                             |
| RECREATION PROGRAMS            | \$0             | \$74   | \$16,000        | \$12,065    | -25%                            | \$32,500    | 103%                            |
| TRAVEL & TRAINING              | \$0             | \$273  | \$5,600         | \$3,662     | -35%                            | \$7,600     | 36%                             |
| OTHER CHARGES TOTAL            | \$0             | \$346  | \$24,100        | \$17,651    | -27%                            | \$117,890   | 389%                            |
| OTHER SERVICES                 |                 |        |                 |             |                                 |             |                                 |
| ADVERTISING                    | \$0             | \$0    | \$2,500         | \$1,765     | -29%                            | \$8,000     | 220%                            |
| OTHER SERVICES TOTAL           | \$0             | \$0    | \$2,500         | \$1,765     | -29%                            | \$8,000     | 220%                            |
| EXPENSES TOTAL                 | \$0             | -\$201 | \$1,747,114     | \$1,683,267 | -4%                             | \$1,855,789 | 6%                              |
| Revenues                       | —               | —      | —               | —           | —                               | —           | —                               |

## Personnel Schedule



## Goal #1

### **Funding:**

- Proactively identify and apply for relevant grant opportunities to support park development and programming.
- Strengthen community partnerships that promote resource sharing and collaborative growth.

## Goal #2

### **Park Improvements:**

- Standardize park equipment to ensure consistency, simplify maintenance, and expedite repairs.
- Establish a ten-year parks maintenance plan to proactively address equipment replacement and repair needs.
- Introduce new amenities across the park system to meet evolving community needs and enhance user experience.

## Goal #3

### **Trails:**

- Develop a future trails connectivity map to guide long-term planning and expansion.
- Promote walking and biking trails through targeted marketing on the City's website.
- Collaborate with partner organizations to expand and enhance trail connectivity throughout the community.

## Goal #4

### **Recreational Programming:**

- Identify and improve equitable access to parks and recreational facilities for all community members.
- Expand recreational programs and amenities tailored to families and youth.
- Monitor emerging trends to create innovative opportunities that enrich the recreational experience for residents and visitors.
- Maintain and enhance the accessibility of up-to-date recreational information on the City's website.

## Goal #5

**Land Acquisition:**

- Collaborate with developers on new projects to preserve green space as parkland, enhancing community well-being and environmental sustainability.
- Establish comprehensive park standards to guide the planning and development of new parks.

**Goal #6**

- Plan and develop a centralized facility to serve as a hub for community wellness, recreation, and engagement.



# Police Department

Fund 101. Department 09. Committed to a safe and secure Bastrop.



## Overview

An investment into the Police Department enhances community policing strategies. Preparing for an already increasing population and density by addressing necessary resources, such as staffing, enables the department with the ability to strive to maintain the community's expected level of service and foster a positive internal and external environment.

### Department Services

Overall, the primary function of a police department is to provide services in categories such as violent crimes, property crimes, public disturbances, death investigations and traffic offenses, to name a few. In addition, our department is charged with customer service tasks in relation to mental health, victims services, administration, the homeless population and the management of public safety.

The members of the City of Bastrop Police Department are wholeheartedly committed to providing transparency, building relationships, and fostering trust with the residents of our community. We strive to provide professional law enforcement services, comprehensive crime prevention and crime solution services to the residents of the city and to our external partners. The Chief of Police oversees the operations of the department, which is currently organized into four divisions: Field Services, Criminal Investigations, Support Services and Administration.

The Field Services Division (patrol) primarily consists of uniform law enforcement officers and is comprised of four different shifts. The division also includes a K9 Unit and a Traffic Unit. Their functions are to provide quality services while responding to all calls for service, conduct initial investigations, tactical responses when required, and preventative techniques in a variety of aspects through the enforcement of laws and ordinances.

The Criminal Investigations Division covers a vast area of specialized skills. The Detectives' primary function consists of follow-up investigations related to crimes. This incorporates interviewing witnesses, suspects, and victims along with analyzing the information provided for validity, reliability and accuracy, further compiling comprehensive and factual cases for prosecution to be presented in a court of law. Investigations range from death investigations, assaults, sex crimes, child sex crimes, thefts, kidnappings, burglaries, to white collar crimes. This unit also monitors sex offender compliance, pawnshop dealings, auto theft, intelligence reports and drug activity.

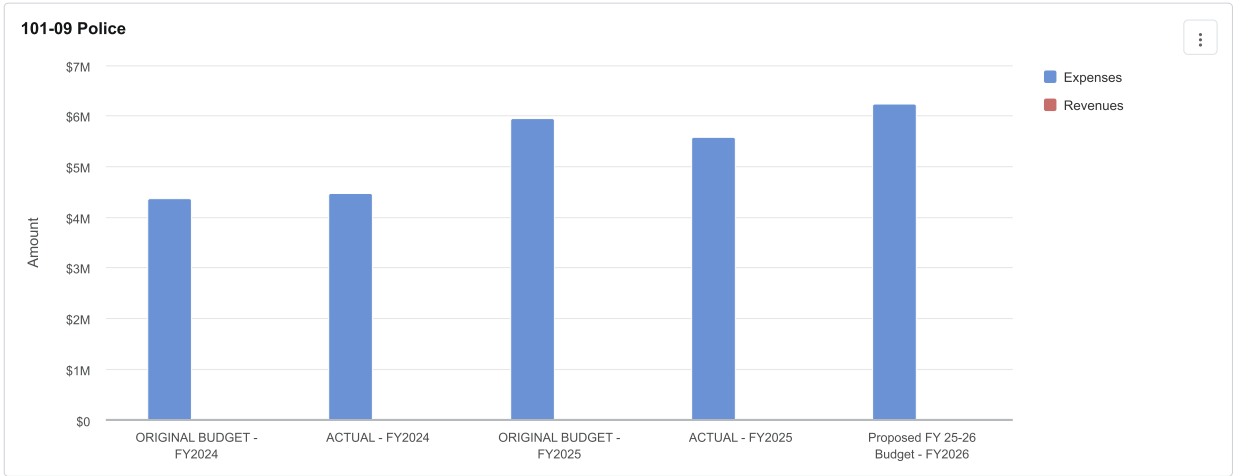
Included in our Criminal Investigations Division are the Property and Evidence (P&E) Technician and the Victim's Service Liaison, both of which provide support to every member of the department and assist with issues within the community. Property and Evidence provides a variety of functions such as finger printing, coordinating lab services, identifying bones, tracking weapons, and categorizing the thousands of items contained in our property room. Victim's Services assists with not only communication, but also coordination between victims and their families. They are responsible for assisting with our volunteer (VIPS) program, community activities and community trainings.

Our Support Services Division is responsible for a large number of services. Their primary functions include Internal Affairs, Professional Standards, community resources, special events, procurement, recruiting, inventory, departmental training, vehicle maintenance, human resources and hiring, record keeping, statistical data, case management, open records, weapons maintenance and much, much more.

The fourth division is primarily administrative in purpose. It oversees the operations of the Police Department, ensuring compliance, public information functions including media relations, fiscal management and budgetary services. Furthermore, it ensures that the overall mission of the Police Department is adhered to in a professional manner.

## **Significant Base Budget Change in FY2026**

To better serve our community, the Police Department has requested additional personnel, both sworn and civilian, to address low allotted staffing levels. In addition, resources such as new or additional equipment have been requested to assist with accomplishing the Department and the City's mission.



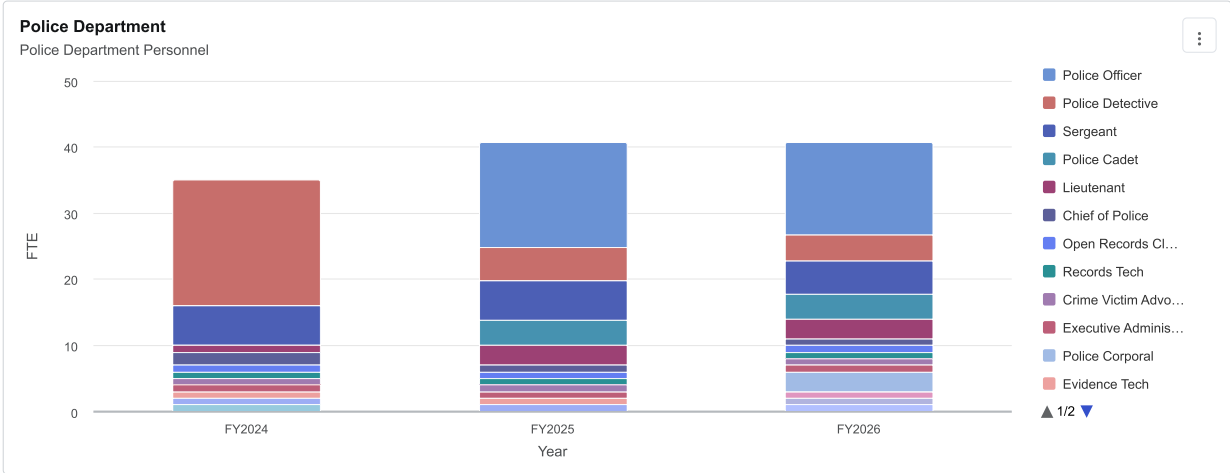
## Expenditures by Function

| 101-09 Police |                 |        |                 |        |                                 |        |                                 |
|---------------|-----------------|--------|-----------------|--------|---------------------------------|--------|---------------------------------|
|               | ORIGINAL BUDGET | ACTUAL | ORIGINAL BUDGET | ACTUAL | PROPOSED FY 25-26 BUDGET        |        |                                 |
|               | FY2024          | FY2024 | FY2025          | FY2025 | FY25 Budget vs. FY25 Actual (%) | FY2026 | FY25 Budget vs. FY26 Budget (%) |
| Expenses      |                 |        |                 |        |                                 |        |                                 |



| ORIGINAL BUDGET                |             | ACTUAL      | ORIGINAL BUDGET | ACTUAL      | PROPOSED FY 25-26 BUDGET        |             |                                 |
|--------------------------------|-------------|-------------|-----------------|-------------|---------------------------------|-------------|---------------------------------|
| FY2024                         |             | FY2024      | FY2025          | FY2025      | FY25 Budget vs. FY25 Actual (%) | FY2026      | FY25 Budget vs. FY26 Budget (%) |
| WAGES                          | \$2,477,514 | \$2,581,777 | \$3,104,020     | \$2,798,732 | -10%                            | \$3,253,909 | 5%                              |
| BENEFITS                       | \$858,324   | \$820,515   | \$1,051,344     | \$970,308   | -8%                             | \$1,257,112 | 20%                             |
| SUPPLIES & MATERIALS           | \$179,980   | \$176,109   | \$388,002       | \$314,255   | -19%                            | \$383,665   | -1%                             |
| MAINTENANCE & REPAIRS          | \$119,100   | \$121,997   | \$271,845       | \$244,777   | -10%                            | \$257,887   | -5%                             |
| OCCUPANCY                      | \$40,457    | \$41,606    | \$44,294        | \$46,819    | 6%                              | \$65,532    | 48%                             |
| CONTRACTUAL SERVICES           | \$630,250   | \$646,651   | \$981,337       | \$1,127,543 | 15%                             | \$902,381   | -8%                             |
| OTHER CHARGES                  |             |             |                 |             |                                 |             |                                 |
| CODE ENFORCE CLEAN UP PROJECTS | \$1,000     | -\$190      | \$0             | \$0         | -                               | \$0         | -                               |
| DUES, SUBSCRIPTIONS & PUB      | \$17,071    | \$17,362    | \$26,339        | \$18,334    | -30%                            | \$22,675    | -14%                            |
| EQUIPMENT RENTALS              | \$0         | \$0         | \$0             | \$0         | -                               | \$0         | -                               |
| PRISONER HOUSING               | \$0         | \$0         | \$0             | \$0         | -                               | \$0         | -                               |
| SPECIAL EVENTS                 | \$0         | \$0         | \$0             | \$0         | -                               | \$6,000     | -                               |
| TRAVEL & TRAINING              | \$48,000    | \$53,223    | \$75,000        | \$51,643    | -31%                            | \$81,100    | 8%                              |
| OTHER CHARGES TOTAL            | \$66,071    | \$70,395    | \$101,339       | \$69,977    | -31%                            | \$109,775   | 8%                              |
| OTHER SERVICES                 |             |             |                 |             |                                 |             |                                 |
| ADVERTISING                    | \$2,500     | \$3,939     | \$2,500         | \$1,263     | -49%                            | \$2,500     | 0%                              |
| OTHER SERVICES TOTAL           | \$2,500     | \$3,939     | \$2,500         | \$1,263     | -49%                            | \$2,500     | 0%                              |
| EXPENSES TOTAL                 | \$4,374,196 | \$4,462,988 | \$5,944,681     | \$5,573,672 | -6%                             | \$6,232,761 | 5%                              |
| Revenues                       | -           | -           | -               | -           | -                               | -           | -                               |

## Personnel Schedule



Data Updated: Aug 01, 2025, 12:54 PM



## Goal #1

### To invest in the Department's workforce:

- Deliver valuable human capital management services that are aligned with the City of Bastrop's mission and strategic goals.
- Nurture a culture of transparency and collaboration that leverages employees' unique talents, skills and perspectives.
- Recruit, train and retain the workforce needed to meet and accomplish the mission of the Department and the City now and in the future.
- Enhance practices to support and sustain a high performing workforce.

## Goal #2

### Enhance information gathering, analysis, utilization and dissemination:

- Evaluate the Department's current capabilities and needed capabilities to enable us to maximize the use of information gathering.
- Establish and reevaluate processes that convert information and data into actionable communications for our department and the community.
- Optimize and influence the use of technology to enhance our data analysis, crime solving abilities and information dissemination.
- Continue to foster and expand our working relationships with multiple partners.

## Goal #3

### **Uphold department-wide accountability:**

- Optimize the efficiency and deployment of our people and assets.
- Enhance internal controls, transparency and adherence to Best Practices to support the efficient use of department resources, including fiscal.
- Continue to review and implement standards that meet and exceed Best Practices for our environment.

## Goal #4

### **Optimize our operational capacity, readiness levels, resiliency and mission requirements:**

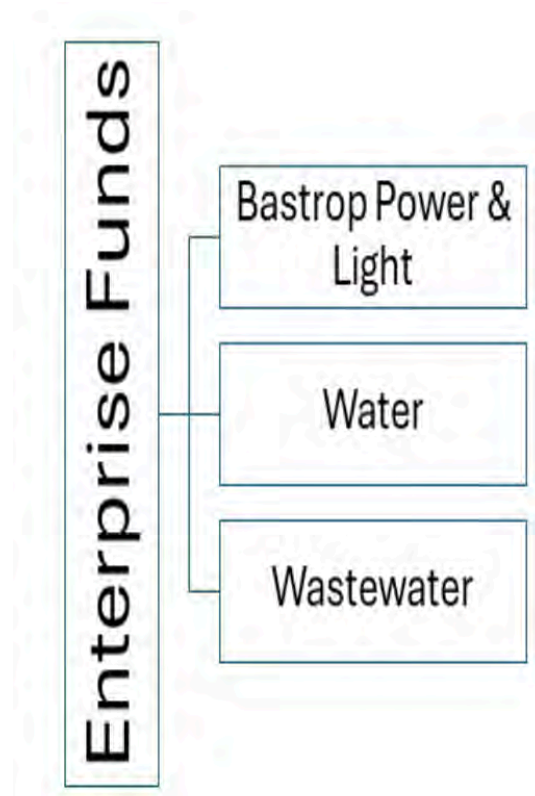
- Continue to assess and adapt our operational capabilities to maximize our readiness to meet the needs of the community.
- Consistently evaluate our service capabilities and communications with members of our community and other organizations.
- Evaluate and make requests that invest in our department's employees, promoting a positive environment of professionalism.
- Identify industry-leading systems and equipment while seeking appropriate resources to help in the success of our department.

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# The Enterprise Fund

Small business units within the City government.



## The Enterprise Funds

The City of Bastrop has 3 separate and distinct business units within the city's financial structure. These funds are BP&L, Water, & Wastewater. Each fund derives its own income from the sale of electricity, water, or wastewater service.

Each of the funds makes a contribution to the General Fund for administrative support, and also to the Utility Billing Office for billing support. Each of the funds are solvent and have the capacity for debt for large scale capital projects.



# Bastrop Power and Light

Fund 404. Helping Bastrop shine by keeping the lights on!



## Overview

Bastrop Power & Light's purpose is to provide safe, reliable electric service to the citizens of Bastrop in a cost-effective, efficient manner through careful maintenance and thoughtful capital improvements to the system.

The 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. This includes technology expenses, project expenses, and general operational expenses. Revenues are primarily generated through sale of electricity to customers, both residential and commercial, but also include penalties, service fees and line extension fees. A line extension fee is the cost to extend new electrical lines and equipment to a location that does not currently have service or when an existing service location requests an upgrade in capacity.

BP&L is responsible for the City's 7,200-volt electric distribution system. There are 40.5 miles of overhead electrical lines and 7.1 miles of underground electrical lines, which provide services to approximately 2,943 customers. The Lower Colorado River Authority (LCRA) generates the electricity purchased by BP&L and acts as the liaison to the Electric Reliability Council of Texas (ERCOT) on behalf of BP&L. McCord Engineering is contracted by the City of Bastrop to provide engineering services for BP&L. McCord Engineering is providing BP&L's 5-Year System Study and the engineering and project management assistance of the 4th Feeder. LCRA also provides mutual assistance during disasters, providing personnel and equipment when needed.

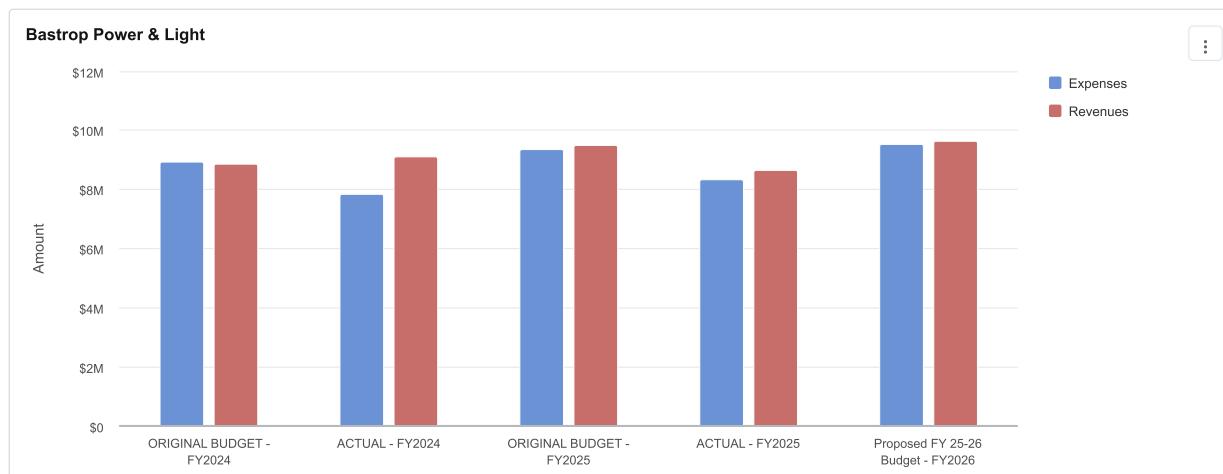
## Significant Base Budget Change in FY2026

### System Study Improvements:

- Bastrop Power & Light's 4th Feeder is being engineered in FY2025 by McCord Engineering for a complete build-out of the feeder in FY2026. The new feeder will run a total of 2.5 miles from the LCRA Substation at Main Street and Mesquite Street down to Hwy 95; from HWY 95 it will run to Industrial Park. This new feeder will add more capacity and relieve some load off the East Feeder and Town Feeder.



- The Electrical System Study (2026-2031) is schedule to be completed in FY2025 and will identify future capital improvements in the electric system. The System Study provides information that helps pinpoint required system maintenance and recommendations for balancing and maintaining the electric system, including estimated costs for labor, material and engineering for each project. The Study is completed every 5 years.



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## Expenditures by Function

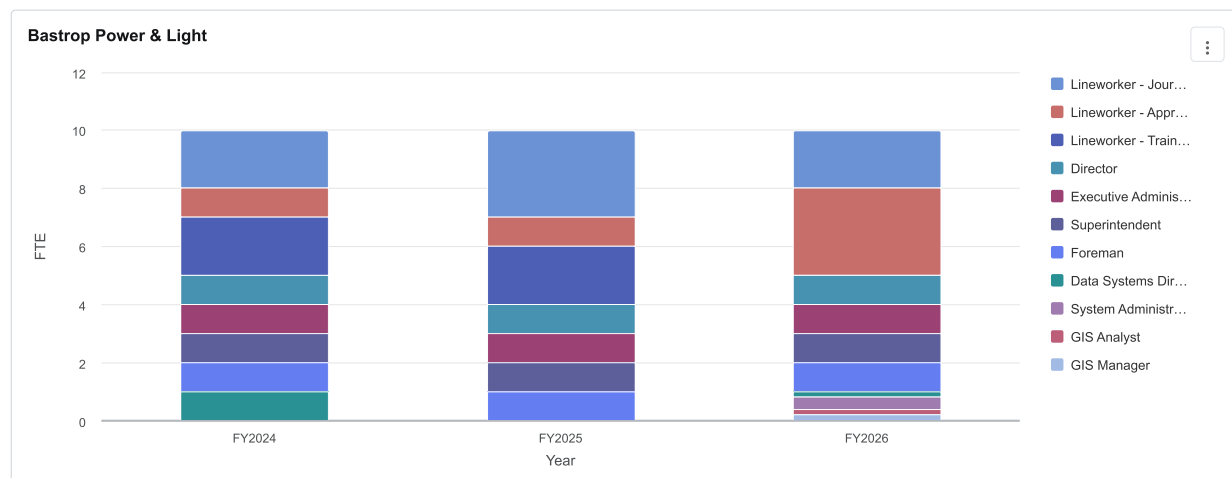
### Bastrop Power & Light

|                         | ORIGINAL BUDGET  | ACTUAL           | ORIGINAL BUDGET  | ACTUAL           | PROPOSED FY 25-26 BUDGET        |                  |                                 |
|-------------------------|------------------|------------------|------------------|------------------|---------------------------------|------------------|---------------------------------|
|                         | FY2024           | FY2024           | FY2025           | FY2025           | FY25 Budget vs. FY25 Actual (%) | FY2026           | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>         |                  |                  |                  |                  |                                 |                  |                                 |
| Expenses                | \$974,300        | \$864,410        | \$1,025,750      | \$1,104,137      | 8%                              | \$1,220,328      | 19%                             |
| WAGES                   |                  |                  |                  |                  |                                 |                  |                                 |
| COMPENSATED ABSENCES    | \$0              | \$11,592         | \$0              | \$0              | -                               | \$0              | -                               |
| LONGEVITY               | \$4,303          | \$4,108          | \$5,820          | \$4,588          | -21%                            | \$5,031          | -14%                            |
| OPERATIONAL SALARIES    | \$735,601        | \$749,125        | \$782,500        | \$767,239        | -2%                             | \$976,696        | 25%                             |
| OVERTIME                | \$15,000         | \$18,898         | \$15,750         | \$12,595         | -20%                            | \$15,750         | 0%                              |
| SIGN ON BONUS/RETENTION | \$0              | \$0              | \$0              | \$0              | -                               | \$0              | -                               |
| <b>WAGES TOTAL</b>      | <b>\$754,904</b> | <b>\$783,722</b> | <b>\$804,070</b> | <b>\$784,422</b> | <b>-2%</b>                      | <b>\$997,477</b> | <b>24%</b>                      |
| BENEFITS                |                  |                  |                  |                  |                                 |                  |                                 |
| GROUP INSURANCE         | \$86,956         | \$77,078         | \$87,000         | \$65,571         | -25%                            | \$116,046        | 33%                             |
| RETIREMENT              | \$94,531         | \$103,487        | \$110,600        | \$113,784        | 3%                              | \$123,506        | 12%                             |
| SOCIAL SECURITY         | \$56,277         | \$57,471         | \$59,900         | \$58,618         | -2%                             | \$75,104         | 25%                             |
| WORKERS COMPENSATION    | \$9,000          | \$13,514         | \$9,000          | \$11,963         | 33%                             | \$29,117         | 224%                            |
| <b>BENEFITS TOTAL</b>   | <b>\$246,764</b> | <b>\$251,550</b> | <b>\$266,500</b> | <b>\$249,936</b> | <b>-6%</b>                      | <b>\$343,773</b> | <b>29%</b>                      |
| SUPPLIES & MATERIALS    |                  |                  |                  |                  |                                 |                  |                                 |
| BOOKS                   | \$5,000          | \$966            | \$5,000          | \$1,822          | -64%                            | \$5,000          | 0%                              |
| COMPUTER EQUIPMENT      | \$1,300          | \$1,303          | \$1,800          | \$0              | -100%                           | \$1,800          | 0%                              |
| EQUIPMENT               | \$1,000          | \$12,373         | \$1,000          | \$968            | -3%                             | \$1,000          | 0%                              |
| FUEL                    | \$25,000         | \$16,704         | \$35,000         | \$12,713         | -64%                            | \$35,000         | 0%                              |
| SAFETY SUPPLIES         | \$2,500          | \$2,678          | \$2,500          | \$1,848          | -26%                            | \$2,500          | 0%                              |
| SMALL TOOLS             | \$7,500          | \$7,995          | \$7,875          | \$4,252          | -46%                            | \$7,875          | 0%                              |

|                                           | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY 25-<br>26 BUDGET       |                    |                                    |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|------------------------------------|
|                                           | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026             | FY25 Budget vs.<br>FY26 Budget (%) |
| SUPPLIES                                  | \$7,500            | \$9,532            | \$12,500           | \$11,353           | -9%                                | \$12,500           | 0%                                 |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$49,800</b>    | <b>\$51,550</b>    | <b>\$65,675</b>    | <b>\$32,956</b>    | <b>-50%</b>                        | <b>\$65,675</b>    | <b>0%</b>                          |
| MAINTENANCE & REPAIRS                     | \$267,000          | \$154,061          | \$267,000          | \$215,956          | -19%                               | \$270,000          | 1%                                 |
| OCCUPANCY                                 |                    |                    |                    |                    |                                    |                    |                                    |
| MAYFEST UTILITIES                         | \$0                | \$0                | \$0                | \$0                | -                                  | \$6,600            | -                                  |
| COMMUNICATIONS                            | \$5,800            | \$4,637            | \$5,800            | \$7,795            | 34%                                | \$5,800            | 0%                                 |
| UTILITIES                                 | \$6,000            | \$6,274            | \$6,000            | \$10,140           | 69%                                | \$6,000            | 0%                                 |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$11,800</b>    | <b>\$10,911</b>    | <b>\$11,800</b>    | <b>\$17,935</b>    | <b>52%</b>                         | <b>\$18,400</b>    | <b>56%</b>                         |
| CONTRACTUAL SERVICES                      |                    |                    |                    |                    |                                    |                    |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0                | \$0                | \$0                | -                                  | \$6,463            | -                                  |
| ADMINISTRATIVE<br>SUPPORT                 | \$524,294          | \$524,294          | \$541,707          | \$496,565          | -8%                                | \$319,400          | -41%                               |
| ENGINEERING &<br>CONSULTING               | \$50,000           | \$17,394           | \$50,000           | \$287              | -99%                               | \$50,000           | 0%                                 |
| EQUIPMENT RENTAL                          | \$13,000           | \$9,066            | \$13,000           | \$9,630            | -26%                               | \$13,000           | 0%                                 |
| INSURANCE EXPENSE                         | \$14,600           | \$14,074           | \$14,600           | \$14,623           | 0%                                 | \$14,600           | 0%                                 |
| LCRA POWER                                | \$5,689,621        | \$4,660,960        | \$5,689,621        | \$4,945,528        | -13%                               | \$5,689,621        | 0%                                 |
| LCRA TESTING                              | \$2,500            | \$574              | \$2,500            | \$1,787            | -29%                               | \$2,500            | 0%                                 |
| LEGAL SERVICES                            | \$5,500            | \$5,215            | \$5,500            | \$366              | -93%                               | \$5,500            | 0%                                 |
| PROFESSIONAL<br>SERVICES                  | \$17,500           | \$4,073            | \$157,500          | \$105,888          | -33%                               | \$132,500          | -16%                               |
| UNIFORMS                                  | \$13,000           | \$11,521           | \$13,000           | \$8,373            | -36%                               | \$13,000           | 0%                                 |
| VEHICLE/EQUIP<br>REPLACEMENT FEE          | \$103,397          | \$103,397          | \$112,004          | \$102,670          | -8%                                | \$0                | -100%                              |
| SHARED SERVICES -<br>FLEET                | \$0                | \$0                | \$0                | \$0                | -                                  | \$2,383            | -                                  |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$6,433,412</b> | <b>\$5,350,567</b> | <b>\$6,599,432</b> | <b>\$5,685,719</b> | <b>-14%</b>                        | <b>\$6,248,967</b> | <b>-5%</b>                         |
| OTHER CHARGES                             |                    |                    |                    |                    |                                    |                    |                                    |
| BAD DEBT EXPENSE                          | \$0                | \$19,241           | \$0                | \$13,614           | -                                  | \$0                | -                                  |
| COMMUNITY EVENT<br>SUPPORT                | \$0                | \$0                | \$100,000          | \$100,000          | 0%                                 | \$100,000          | 0%                                 |
| DEPRECIATION EXPENSE                      | \$0                | \$195,498          | \$0                | \$0                | -                                  | \$0                | -                                  |
| DUES, SUBSCRIPTIONS &<br>PUB              | \$2,000            | \$556              | \$2,000            | \$549              | -73%                               | \$2,000            | 0%                                 |
| OVERS/SHORTS                              | \$0                | -\$100             | \$0                | -\$30              | -                                  | \$0                | -                                  |
| PROMOTIONAL<br>ADVERTISING                | \$6,000            | \$0                | \$6,000            | \$0                | -100%                              | \$6,000            | 0%                                 |
| STREET LIGHTING                           | \$0                | \$14,944           | \$0                | \$161              | -                                  | \$0                | -                                  |
| TRAVEL & TRAINING                         | \$28,700           | \$19,345           | \$28,700           | \$2,540            | -91%                               | \$28,700           | 0%                                 |
| <b>OTHER CHARGES TOTAL</b>                | <b>\$36,700</b>    | <b>\$249,483</b>   | <b>\$136,700</b>   | <b>\$116,834</b>   | <b>-15%</b>                        | <b>\$136,700</b>   | <b>0%</b>                          |
| OTHER SERVICES                            |                    |                    |                    |                    |                                    |                    |                                    |
| ADVERTISING                               | \$2,500            | \$0                | \$2,500            | \$0                | -100%                              | \$2,500            | 0%                                 |
| <b>OTHER SERVICES TOTAL</b>               | <b>\$2,500</b>     | <b>\$0</b>         | <b>\$2,500</b>     | <b>\$0</b>         | <b>-100%</b>                       | <b>\$2,500</b>     | <b>0%</b>                          |
| CAPITAL OUTLAY                            | \$50,000           | \$79,886           | \$50,000           | \$0                | -100%                              | \$50,000           | 0%                                 |
| DEBT SERVICES                             | \$118,294          | \$38,294           | \$118,923          | \$118,923          | 0%                                 | \$114,857          | -3%                                |
| TRANSFERS OUT                             | \$0                | \$0                | \$0                | \$0                | -                                  | \$63,297           | -                                  |
| <b>EXPENSES TOTAL</b>                     | <b>\$8,945,474</b> | <b>\$7,834,433</b> | <b>\$9,348,350</b> | <b>\$8,326,817</b> | <b>-11%</b>                        | <b>\$9,531,974</b> | <b>2%</b>                          |
| <b>Revenues</b>                           | <b>\$8,872,870</b> | <b>\$9,119,950</b> | <b>\$9,484,000</b> | <b>\$8,633,592</b> | <b>-9%</b>                         | <b>\$9,644,000</b> | <b>2%</b>                          |



## Personnel Schedule



## Goal #1

- Achieve organizational excellence through providing high-quality customer service by responding to customer requests for service within 24 hours and minimizing the number of power outages through aggressive system maintenance.

## Goal #2

- Continue to provide safe and reliable electric power to the citizens of Bastrop, Texas. Maintain system reliability of 98% or better.

## **Goal #3**

- Maintain and service 40.5 miles of overhead electrical lines and 7.1 miles of underground electrical lines.



## Significant Base Budget Change in FY2026

The Water/Wastewater Department is requesting two (2) new positions: a Water Treatment Plant Operator and a Water & Wastewater Plants Maintenance Technician. The Water Treatment Plant Operator is needed with the Simsboro Water Treatment plant coming online in 2025. The Water & Wastewater Plants Maintenance Technician will work with our W/WW Plant Maintenance Chief to maintain equipment at the water & wastewater treatment plant, ensuring the equipment life expectancy.

With the new Simsboro Water Treatment plant coming online, there will be a significant increase in Water Production/Treatment for the following budgets:

- **Utilities** - increase of \$80,000.
- **Chemicals** - increase of \$46,000.



## Expenses and Revenues by Function (Reflects all expenses and revenues at the Water/Wastewater Fund level)

### Water & Wastewater Operating

|                            | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             |                                       | PROPOSED FY<br>25-26 BUDGET |                                       |
|----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------------|-----------------------------|---------------------------------------|
|                            | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget<br>vs. FY25<br>Actual (%) | FY2026                      | FY25 Budget<br>vs. FY26<br>Budget (%) |
| <b>Expenses</b>            |                    |                    |                    |                    |                                       |                             |                                       |
| Expenses                   | \$4,375,000        | \$43,383,223       | \$3,760,000        | \$3,450,833        | -8%                                   | \$3,650,000                 | -3%                                   |
| WAGES                      |                    |                    |                    |                    |                                       |                             |                                       |
| COMPENSATED<br>ABSENCES    | \$0                | \$29,680           | \$0                | \$0                | —                                     | \$0                         | —                                     |
| LONGEVITY                  | \$8,490            | \$8,000            | \$17,310           | \$9,445            | -45%                                  | \$10,981                    | -37%                                  |
| OPERATIONAL<br>SALARIES    | \$1,375,691        | \$1,157,989        | \$1,654,950        | \$1,438,403        | -13%                                  | \$1,800,719                 | 9%                                    |
| OVERTIME                   | \$66,000           | \$118,571          | \$80,120           | \$103,751          | 30%                                   | \$145,000                   | 81%                                   |
| SIGN ON<br>BONUS/RETENTION | \$0                | \$0                | \$0                | \$0                | —                                     | \$0                         | —                                     |
| <b>WAGES TOTAL</b>         | <b>\$1,450,181</b> | <b>\$1,314,240</b> | <b>\$1,752,380</b> | <b>\$1,551,599</b> | <b>-11%</b>                           | <b>\$1,956,700</b>          | <b>12%</b>                            |
| BENEFITS                   |                    |                    |                    |                    |                                       |                             |                                       |
| GROUP INSURANCE            | \$251,477          | \$212,854          | \$247,000          | \$227,410          | -8%                                   | \$355,603                   | 44%                                   |
| RETIREE BENEFITS           | \$19,707           | \$18,877           | \$20,400           | \$19,166           | -6%                                   | \$20,400                    | 0%                                    |
| RETIREMENT                 | \$180,463          | \$172,043          | \$207,600          | \$224,126          | 8%                                    | \$238,044                   | 15%                                   |
| SOCIAL SECURITY            | \$109,711          | \$95,176           | \$112,400          | \$114,679          | 2%                                    | \$138,598                   | 23%                                   |
| WORKERS<br>COMPENSATION    | \$16,525           | \$15,349           | \$47,855           | \$25,888           | -46%                                  | \$67,726                    | 42%                                   |
| <b>BENEFITS TOTAL</b>      | <b>\$577,883</b>   | <b>\$514,299</b>   | <b>\$635,255</b>   | <b>\$611,269</b>   | <b>-4%</b>                            | <b>\$820,371</b>            | <b>29%</b>                            |
| SUPPLIES & MATERIALS       |                    |                    |                    |                    |                                       |                             |                                       |
| CHEMICALS                  | \$160,300          | \$230,789          | \$185,300          | \$260,909          | 41%                                   | \$241,300                   | 30%                                   |



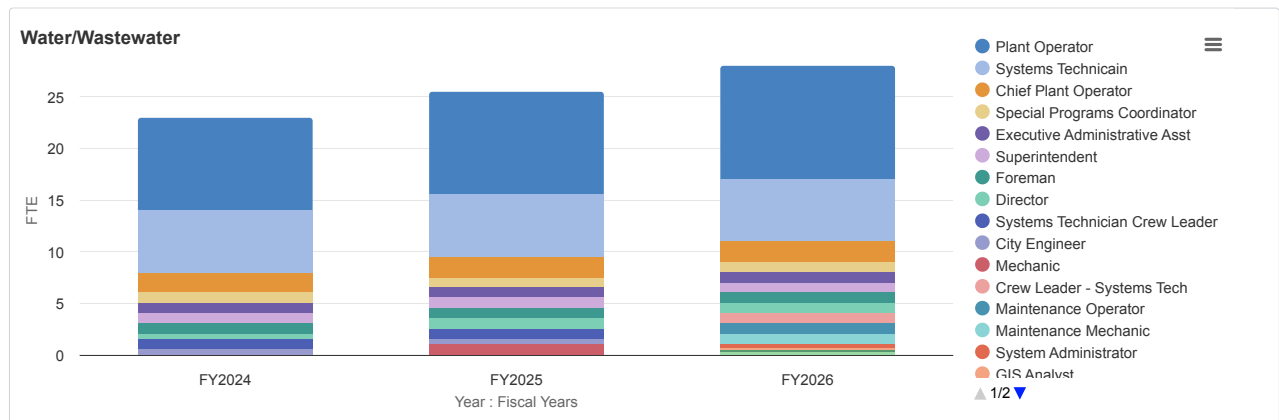
|                                           | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY<br>25-26 BUDGET           |                    |                                       |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
|                                           | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget<br>vs. FY25<br>Actual (%) | FY2026             | FY25 Budget<br>vs. FY26<br>Budget (%) |
| FIRE PREVENTION<br>MATERIALS              | \$1,000            | \$0                | \$1,000            | \$169              | -83%                                  | \$1,000            | 0%                                    |
| FUEL                                      | \$44,800           | \$46,828           | \$50,500           | \$39,611           | -22%                                  | \$55,000           | 9%                                    |
| IRRIGATION SUPPLIES                       | \$75,000           | \$58,649           | \$125,000          | \$145,621          | 17%                                   | \$125,000          | 0%                                    |
| OFFICE EQUIPMENT                          | \$9,400            | \$976              | \$4,900            | \$1,237            | -75%                                  | \$4,000            | -18%                                  |
| POSTAGE                                   | \$2,000            | \$251              | \$1,500            | \$516              | -66%                                  | \$1,000            | -33%                                  |
| SAFETY SUPPLIES                           | \$10,000           | \$4,034            | \$5,500            | \$3,854            | -30%                                  | \$5,500            | 0%                                    |
| SMALL EQUIPMENT                           | \$4,100            | \$0                | \$4,100            | \$2,175            | -47%                                  | \$3,500            | -15%                                  |
| SMALL TOOLS                               | \$7,900            | \$3,212            | \$7,900            | \$1,581            | -80%                                  | \$15,970           | 102%                                  |
| SPECIAL PRINTING                          | \$1,700            | \$3,722            | \$1,500            | \$1,016            | -32%                                  | \$1,700            | 13%                                   |
| SUPPLIES                                  | \$6,400            | \$7,669            | \$6,400            | \$4,923            | -23%                                  | \$6,900            | 8%                                    |
| <b>SUPPLIES &amp;<br/>MATERIALS TOTAL</b> | <b>\$322,600</b>   | <b>\$356,130</b>   | <b>\$393,600</b>   | <b>\$461,612</b>   | <b>17%</b>                            | <b>\$460,870</b>   | <b>17%</b>                            |
| MAINTENANCE &<br>REPAIRS                  | \$740,780          | \$728,433          | \$878,750          | \$736,927          | -16%                                  | \$883,400          | 1%                                    |
| OCCUPANCY                                 |                    |                    |                    |                    |                                       |                    |                                       |
| COMMUNICATIONS                            | \$13,600           | \$12,192           | \$16,200           | \$16,521           | 2%                                    | \$18,950           | 17%                                   |
| UTILITIES                                 | \$524,300          | \$498,031          | \$538,500          | \$573,349          | 6%                                    | \$618,500          | 15%                                   |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$537,900</b>   | <b>\$510,224</b>   | <b>\$554,700</b>   | <b>\$589,870</b>   | <b>6%</b>                             | <b>\$637,450</b>   | <b>15%</b>                            |
| CONTRACTUAL<br>SERVICES                   |                    |                    |                    |                    |                                       |                    |                                       |
| SHARED SERVICES - IT                      | \$0                | \$0                | \$0                | \$0                | —                                     | \$11,559           | —                                     |
| ADMINISTRATIVE<br>SUPPORT                 | \$787,990          | \$787,989          | \$791,949          | \$725,953          | -8%                                   | \$791,949          | 0%                                    |
| ENGINEERING &<br>CONSULTING               | \$75,000           | \$35,016           | \$75,000           | \$1,170            | -98%                                  | \$70,000           | -7%                                   |
| EQUIPMENT RENTAL                          | \$8,000            | \$4,652            | \$8,000            | \$2,187            | -73%                                  | \$5,000            | -37%                                  |
| INSURANCE EXPENSE                         | \$57,900           | \$76,318           | \$57,900           | \$57,993           | 0%                                    | \$57,900           | 0%                                    |
| LAB FEES                                  | \$90,500           | \$115,981          | \$95,500           | \$71,741           | -25%                                  | \$95,500           | 0%                                    |
| LEGAL SERVICES                            | \$10,000           | \$85,484           | \$10,000           | \$22,461           | 125%                                  | \$25,000           | 150%                                  |
| MAPPING                                   | \$5,000            | \$0                | \$5,000            | \$0                | -100%                                 | \$5,000            | 0%                                    |
| PROFESSIONAL<br>SERVICES                  | \$132,500          | \$159,554          | \$162,500          | \$62,159           | -62%                                  | \$205,500          | 26%                                   |
| PUMPING FEES                              | \$163,860          | \$163,860          | \$163,860          | \$150,205          | -8%                                   | \$163,860          | 0%                                    |
| UNIFORMS                                  | \$21,700           | \$16,098           | \$21,700           | \$11,520           | -47%                                  | \$23,350           | 8%                                    |
| VEHICLE/EQUIP<br>REPLACEMENT FEE          | \$111,770          | \$111,770          | \$148,135          | \$135,790          | -8%                                   | \$0                | -100%                                 |
| WHOLESALE WATER<br>CONTRACT               | \$56,400           | \$127,885          | \$56,400           | \$68,220           | 21%                                   | \$56,400           | 0%                                    |
| SHARED SERVICES -<br>FLEET                | \$0                | \$0                | \$0                | \$0                | —                                     | \$7,372            | —                                     |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$1,520,620</b> | <b>\$1,684,607</b> | <b>\$1,595,944</b> | <b>\$1,309,400</b> | <b>-18%</b>                           | <b>\$1,518,390</b> | <b>-5%</b>                            |
| OTHER CHARGES                             |                    |                    |                    |                    |                                       |                    |                                       |
| BAD DEBT EXPENSE                          | \$8,000            | \$17,953           | \$8,000            | \$17,534           | 119%                                  | \$8,000            | 0%                                    |
| CONSUMER<br>CONFIDENCE REPORT             | \$4,100            | \$4,659            | \$4,100            | \$4,131            | 1%                                    | \$4,300            | 5%                                    |
| DEPRECIATION<br>EXPENSE                   | \$0                | \$1,388,695        | \$0                | \$0                | —                                     | \$0                | —                                     |
| DUES, SUBSCRIPTIONS<br>& PUB              | \$4,300            | \$2,483            | \$4,300            | \$2,380            | -45%                                  | \$4,800            | 12%                                   |
| EQUIPMENT RENTALS                         | \$3,500            | \$0                | \$3,500            | \$0                | -100%                                 | \$3,500            | 0%                                    |
| ISSUANCE COST                             | \$0                | \$450,990          | \$0                | \$0                | —                                     | \$0                | —                                     |
| TRAVEL & TRAINING                         | \$15,370           | \$10,757           | \$15,370           | \$10,281           | -33%                                  | \$16,130           | 5%                                    |

|                      | ORIGINAL BUDGET | ACTUAL       | ORIGINAL BUDGET | ACTUAL      | PROPOSED FY 25-26 BUDGET        |                                 |
|----------------------|-----------------|--------------|-----------------|-------------|---------------------------------|---------------------------------|
|                      | FY2024          | FY2024       | FY2025          | FY2025      | FY25 Budget vs. FY25 Actual (%) | FY2026                          |
|                      |                 |              |                 |             |                                 | FY25 Budget vs. FY26 Budget (%) |
| OTHER CHARGES TOTAL  | \$35,270        | \$1,875,536  | \$35,270        | \$34,326    | -3%                             | \$36,730                        |
| OTHER SERVICES       |                 |              |                 |             |                                 |                                 |
| ADVERTISING          | \$3,000         | \$490        | \$2,000         | \$4,613     | 131%                            | \$4,200                         |
| OTHER SERVICES TOTAL | \$3,000         | \$490        | \$2,000         | \$4,613     | 131%                            | \$4,200                         |
| CONTINGENCY          | \$10,000        | \$0          | \$10,000        | \$0         | -100%                           | \$10,000                        |
| TRANSFERS OUT        | \$0             | \$60,000     | \$0             | \$0         | —                               | \$63,297                        |
| EXPENSES TOTAL       | \$9,573,234     | \$50,427,181 | \$9,617,899     | \$8,750,450 | -9%                             | \$10,041,408                    |
| Revenues             | \$8,922,540     | \$10,746,257 | \$9,628,000     | \$8,770,253 | -9%                             | \$10,193,000                    |

#### 220 - Debt Service - Water & Wastewater Fund

|                | ORIGINAL BUDGET | ACTUAL      | ORIGINAL BUDGET | ACTUAL      |                                 | PROPOSED FY 25-26 BUDGET |                                 |
|----------------|-----------------|-------------|-----------------|-------------|---------------------------------|--------------------------|---------------------------------|
|                | FY2024          | FY2024      | FY2025          | FY2025      | FY25 Budget vs. FY25 Actual (%) | FY2026                   | FY25 Budget vs. FY26 Budget (%) |
| Expenses       |                 |             |                 |             |                                 |                          |                                 |
| Expenses       | \$6,305,291     | \$2,688,299 | \$6,054,178     | \$4,811,734 | -21%                            | \$5,024,873              | -17%                            |
| DEBT SERVICES  | \$553,799       | \$228,799   | \$563,780       | \$1,964,832 | 249%                            | \$2,165,070              | 284%                            |
| EXPENSES TOTAL | \$6,859,090     | \$2,917,098 | \$6,617,959     | \$6,776,565 | 2%                              | \$7,189,943              | 9%                              |
| Revenues       | \$5,826,460     | \$5,833,357 | \$6,617,960     | \$6,227,018 | -6%                             | \$7,189,950              | 9%                              |

## Personnel Schedule



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## Goal #1

- Provide maintenance on 98.78 miles of water main line, 2,144 valves, 80.78 miles of wastewater main lines, 1,273 manholes, 6 alluvial wells, 5 deep wells, 20 lift stations, 4,620-metered connections from 3/4" to 10", and 853 fire hydrants.

## Goal #2

- Continue to provide safe and reliable drinking water to our customers.

## Goal #3

- Conserve the City's water source by continuing to monitor water loss and implement water saving measures.

## Goal #4

- Distribute approximately 1.8 million gallons of treated water per day to homes and businesses.

## Goal #5

- Collect and treat approximately 1.4 million gallons of wastewater per day.



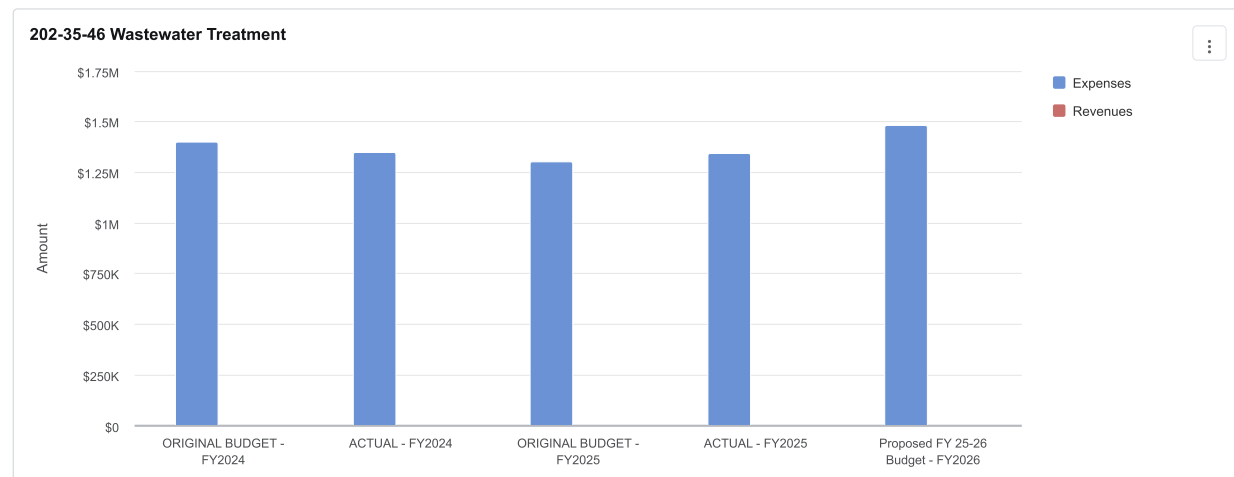
# Wastewater Treatment

Fund 202. Department 35. Division 46  
(A division of the Water/Wastewater Department)



## Overview

The Wastewater Treatment Division is comprised of the Chief Wastewater Treatment Plant Operator and six (6) Wastewater Treatment Plant Operators. Responsible for the safe and efficient operation of two (2) separate wastewater treatment facilities, this division plays a crucial role in safeguarding drinking water sources and the ecological system of the Colorado River through routine treatment, sampling, laboratory analyses, and subsequent discharge of treated effluents.



## Expenditures by Function

202-35-46 Wastewater Treatment

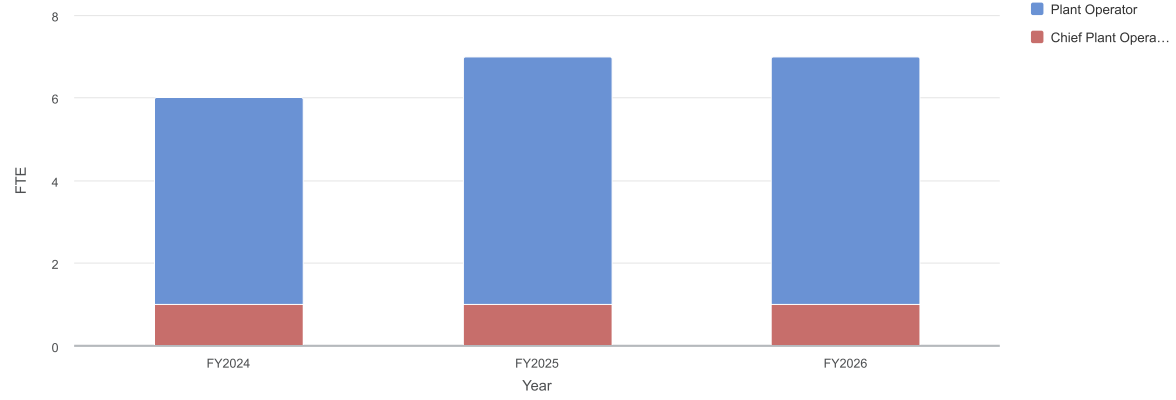
|          | ORIGINAL<br>BUDGET | ACTUAL | ORIGINAL<br>BUDGET | ACTUAL | PROPOSED FY 25-<br>26 BUDGET       |        |                                    |
|----------|--------------------|--------|--------------------|--------|------------------------------------|--------|------------------------------------|
|          | FY2024             | FY2024 | FY2025             | FY2025 | FY25 Budget vs.<br>FY25 Actual (%) | FY2026 | FY25 Budget vs.<br>FY26 Budget (%) |
| Expenses |                    |        |                    |        |                                    |        |                                    |

|                                           | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY 25-<br>26 BUDGET       |                    |                                    |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|------------------------------------|
|                                           | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026             | FY25 Budget vs.<br>FY26 Budget (%) |
| WAGES                                     |                    |                    |                    |                    |                                    |                    |                                    |
| LONGEVITY                                 | \$1,800            | \$1,730            | \$3,840            | \$2,090            | -46%                               | \$2,355            | -39%                               |
| OPERATIONAL SALARIES                      | \$372,139          | \$321,388          | \$300,000          | \$339,740          | 13%                                | \$377,570          | 26%                                |
| OVERTIME                                  | \$22,000           | \$40,879           | \$120              | \$35,377           | 29,381%                            | \$50,000           | 41,567%                            |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0                | \$0                | \$0                | —                                  | \$0                | —                                  |
| <b>WAGES TOTAL</b>                        | <b>\$395,939</b>   | <b>\$363,998</b>   | <b>\$303,960</b>   | <b>\$377,207</b>   | <b>24%</b>                         | <b>\$429,925</b>   | <b>41%</b>                         |
| BENEFITS                                  |                    |                    |                    |                    |                                    |                    |                                    |
| GROUP INSURANCE                           | \$68,006           | \$63,578           | \$52,000           | \$57,022           | 10%                                | \$83,090           | 60%                                |
| RETIREMENT                                | \$49,532           | \$48,842           | \$42,000           | \$53,813           | 28%                                | \$52,430           | 25%                                |
| SOCIAL SECURITY                           | \$30,153           | \$26,609           | \$22,700           | \$26,748           | 18%                                | \$29,065           | 28%                                |
| WORKERS<br>COMPENSATION                   | \$3,935            | \$3,680            | \$13,342           | \$7,045            | -47%                               | \$16,991           | 27%                                |
| <b>BENEFITS TOTAL</b>                     | <b>\$151,626</b>   | <b>\$142,708</b>   | <b>\$130,042</b>   | <b>\$144,628</b>   | <b>11%</b>                         | <b>\$181,576</b>   | <b>40%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                    |                    |                    |                                    |                    |                                    |
| CHEMICALS                                 | \$60,000           | \$108,454          | \$70,000           | \$99,161           | 42%                                | \$80,000           | 14%                                |
| FUEL                                      | \$6,500            | \$5,927            | \$7,000            | \$6,178            | -12%                               | \$7,000            | 0%                                 |
| SMALL TOOLS                               | \$1,500            | \$385              | \$1,500            | \$1,068            | -29%                               | \$1,500            | 0%                                 |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$68,000</b>    | <b>\$114,766</b>   | <b>\$78,500</b>    | <b>\$106,406</b>   | <b>36%</b>                         | <b>\$88,500</b>    | <b>13%</b>                         |
| MAINTENANCE & REPAIRS                     | \$324,700          | \$272,251          | \$317,400          | \$274,382          | -14%                               | \$307,400          | -3%                                |
| OCCUPANCY                                 |                    |                    |                    |                    |                                    |                    |                                    |
| UTILITIES                                 | \$375,000          | \$325,314          | \$375,000          | \$354,429          | -5%                                | \$375,000          | 0%                                 |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$375,000</b>   | <b>\$325,314</b>   | <b>\$375,000</b>   | <b>\$354,429</b>   | <b>-5%</b>                         | <b>\$375,000</b>   | <b>0%</b>                          |
| CONTRACTUAL SERVICES                      |                    |                    |                    |                    |                                    |                    |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0                | \$0                | \$0                | —                                  | \$2,890            | —                                  |
| LAB FEES                                  | \$55,000           | \$85,254           | \$60,000           | \$59,692           | -1%                                | \$60,000           | 0%                                 |
| PROFESSIONAL<br>SERVICES                  | \$18,000           | \$40,516           | \$24,000           | \$21,824           | -9%                                | \$24,000           | 0%                                 |
| UNIFORMS                                  | \$6,500            | \$4,193            | \$6,500            | \$3,105            | -52%                               | \$6,500            | 0%                                 |
| SHARED SERVICES -<br>FLEET                | \$0                | \$0                | \$0                | \$0                | —                                  | \$1,843            | —                                  |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$79,500</b>    | <b>\$129,964</b>   | <b>\$90,500</b>    | <b>\$84,622</b>    | <b>-6%</b>                         | <b>\$95,233</b>    | <b>5%</b>                          |
| OTHER CHARGES                             |                    |                    |                    |                    |                                    |                    |                                    |
| DUES, SUBSCRIPTIONS<br>& PUB              | \$2,000            | \$0                | \$2,000            | \$0                | -100%                              | \$2,000            | 0%                                 |
| TRAVEL & TRAINING                         | \$3,680            | \$1,546            | \$3,680            | \$2,576            | -30%                               | \$3,680            | 0%                                 |
| <b>OTHER CHARGES TOTAL</b>                | <b>\$5,680</b>     | <b>\$1,546</b>     | <b>\$5,680</b>     | <b>\$2,576</b>     | <b>-55%</b>                        | <b>\$5,680</b>     | <b>0%</b>                          |
| <b>EXPENSES TOTAL</b>                     | <b>\$1,400,445</b> | <b>\$1,350,547</b> | <b>\$1,301,082</b> | <b>\$1,344,251</b> | <b>3%</b>                          | <b>\$1,483,314</b> | <b>14%</b>                         |
| <b>Revenues</b>                           | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>—</b>                           | <b>—</b>           | <b>—</b>                           |

## Personnel Schedule

### Wastewater Treatment

Wastewater Treatment Personnel



Data Updated: Aug 01, 2025, 12:54 PM





# Water Distribution/Wastewater Collection

Fund 202.Department 35. Division 41  
(A division of the Water/Wastewater Department)



## Overview

The Water & Wastewater Distribution and Collection Division is comprised of the Systems Foreman, Crew Leader, and six (6) Systems Technicians. Tasked with water and wastewater conveyance throughout the City of Bastrop's water distribution and wastewater collection systems, this division is responsible for the continued improvement, maintenance, and emergency response to disruptions of service for 98.8 miles of water main, approximately 4,620 metered water connections, 853 fire hydrants, 81 miles of sewer main, and approximately 800 wastewater manholes.

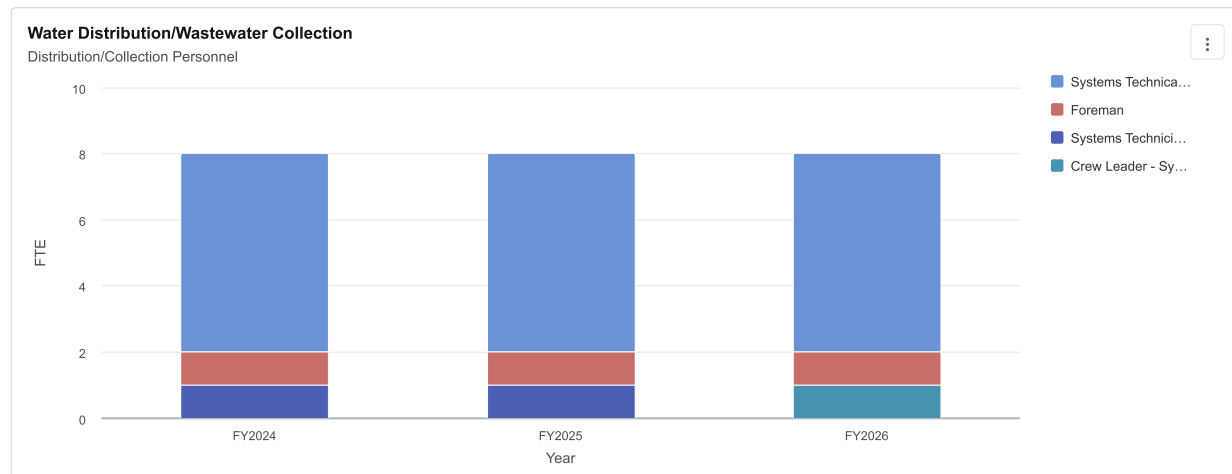
## Expenditures by Function

202-35-41 Water Distribution & Wastewater Collections

|                            | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           | PROPOSED FY 25-<br>26 BUDGET       |                  |                                    |
|----------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|------------------|------------------------------------|
|                            | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026           | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>            |                    |                  |                    |                  |                                    |                  |                                    |
| WAGES                      |                    |                  |                    |                  |                                    |                  |                                    |
| LONGEVITY                  | \$2,400            | \$2,255          | \$5,100            | \$2,435          | -52%                               | \$2,625          | -49%                               |
| OPERATIONAL SALARIES       | \$383,314          | \$293,610        | \$576,150          | \$364,698        | -37%                               | \$423,748        | -26%                               |
| OVERTIME                   | \$22,000           | \$23,660         | \$22,000           | \$18,241         | -17%                               | \$22,000         | 0%                                 |
| SIGN ON<br>BONUS/RETENTION | \$0                | \$0              | \$0                | \$0              | -                                  | \$0              | -                                  |
| <b>WAGES TOTAL</b>         | <b>\$407,714</b>   | <b>\$319,525</b> | <b>\$603,250</b>   | <b>\$385,374</b> | <b>-36%</b>                        | <b>\$448,373</b> | <b>-26%</b>                        |
| BENEFITS                   |                    |                  |                    |                  |                                    |                  |                                    |
| GROUP INSURANCE            | \$86,820           | \$61,372         | \$88,000           | \$57,231         | -35%                               | \$89,092         | 1%                                 |
| RETIREMENT                 | \$48,256           | \$44,045         | \$57,600           | \$55,184         | -4%                                | \$58,840         | 2%                                 |
| SOCIAL SECURITY            | \$29,326           | \$25,028         | \$31,200           | \$29,487         | -5%                                | \$32,618         | 5%                                 |

|                                       | ORIGINAL BUDGET  | ACTUAL           | ORIGINAL BUDGET    | ACTUAL           | PROPOSED FY 25-26 BUDGET        |                    |                                 |
|---------------------------------------|------------------|------------------|--------------------|------------------|---------------------------------|--------------------|---------------------------------|
|                                       | FY2024           | FY2024           | FY2025             | FY2025           | FY25 Budget vs. FY25 Actual (%) | FY2026             | FY25 Budget vs. FY26 Budget (%) |
| WORKERS COMPENSATION                  | \$8,300          | \$6,114          | \$17,455           | \$7,045          | -60%                            | \$19,069           | 9%                              |
| <b>BENEFITS TOTAL</b>                 | <b>\$172,702</b> | <b>\$136,559</b> | <b>\$194,255</b>   | <b>\$148,948</b> | <b>-23%</b>                     | <b>\$199,619</b>   | <b>3%</b>                       |
| SUPPLIES & MATERIALS                  |                  |                  |                    |                  |                                 |                    |                                 |
| CHEMICALS                             | \$300            | \$0              | \$300              | \$0              | -100%                           | \$300              | 0%                              |
| FUEL                                  | \$28,000         | \$25,002         | \$28,000           | \$21,742         | -22%                            | \$28,000           | 0%                              |
| IRRIGATION SUPPLIES                   | \$75,000         | \$58,649         | \$125,000          | \$145,621        | 17%                             | \$125,000          | 0%                              |
| SMALL EQUIPMENT                       | \$4,100          | \$0              | \$4,100            | \$2,175          | -47%                            | \$3,500            | -15%                            |
| SMALL TOOLS                           | \$4,500          | \$2,386          | \$4,500            | \$318            | -93%                            | \$3,500            | -22%                            |
| <b>SUPPLIES &amp; MATERIALS TOTAL</b> | <b>\$111,900</b> | <b>\$86,037</b>  | <b>\$161,900</b>   | <b>\$169,857</b> | <b>5%</b>                       | <b>\$160,300</b>   | <b>-1%</b>                      |
| MAINTENANCE & REPAIRS                 | \$112,000        | \$121,189        | \$264,000          | \$219,126        | -17%                            | \$258,500          | -2%                             |
| OCCUPANCY                             |                  |                  |                    |                  |                                 |                    |                                 |
| UTILITIES                             | \$0              | \$40,342         | \$0                | \$21,273         | –                               | \$0                | –                               |
| <b>OCCUPANCY TOTAL</b>                | <b>\$0</b>       | <b>\$40,342</b>  | <b>\$0</b>         | <b>\$21,273</b>  | <b>–</b>                        | <b>\$0</b>         | <b>–</b>                        |
| CONTRACTUAL SERVICES                  |                  |                  |                    |                  |                                 |                    |                                 |
| SHARED SERVICES - IT                  | \$0              | \$0              | \$0                | \$0              | –                               | \$2,890            | –                               |
| MAPPING                               | \$5,000          | \$0              | \$5,000            | \$0              | -100%                           | \$5,000            | 0%                              |
| PROFESSIONAL SERVICES                 | \$4,500          | \$2,555          | \$4,500            | \$1,543          | -66%                            | \$4,500            | 0%                              |
| UNIFORMS                              | \$7,500          | \$5,730          | \$7,500            | \$4,693          | -37%                            | \$7,500            | 0%                              |
| SHARED SERVICES - FLEET               | \$0              | \$0              | \$0                | \$0              | –                               | \$1,843            | –                               |
| <b>CONTRACTUAL SERVICES TOTAL</b>     | <b>\$17,000</b>  | <b>\$8,285</b>   | <b>\$17,000</b>    | <b>\$6,237</b>   | <b>-63%</b>                     | <b>\$21,733</b>    | <b>28%</b>                      |
| OTHER CHARGES                         |                  |                  |                    |                  |                                 |                    |                                 |
| EQUIPMENT RENTALS                     | \$1,500          | \$0              | \$1,500            | \$0              | -100%                           | \$1,500            | 0%                              |
| TRAVEL & TRAINING                     | \$3,000          | \$3,574          | \$3,000            | \$1,025          | -66%                            | \$3,000            | 0%                              |
| <b>OTHER CHARGES TOTAL</b>            | <b>\$4,500</b>   | <b>\$3,574</b>   | <b>\$4,500</b>     | <b>\$1,025</b>   | <b>-77%</b>                     | <b>\$4,500</b>     | <b>0%</b>                       |
| <b>EXPENSES TOTAL</b>                 | <b>\$825,816</b> | <b>\$715,511</b> | <b>\$1,244,905</b> | <b>\$951,839</b> | <b>-24%</b>                     | <b>\$1,093,025</b> | <b>-12%</b>                     |
| <b>Revenues</b>                       | <b>–</b>         | <b>–</b>         | <b>–</b>           | <b>–</b>         | <b>–</b>                        | <b>–</b>           | <b>–</b>                        |

## Personnel Schedule





# Water Treatment

Fund 202. Department  
(A division of the Water/Wastewater Department)



## Overview

The Water Treatment Division includes a Chief Water Treatment Plant Operator and four (4) Water Treatment Plant Operators who perform tasks related to the production of safe and palatable water for the City's customers through proper water treatment, storage, sampling, and laboratory analyses.

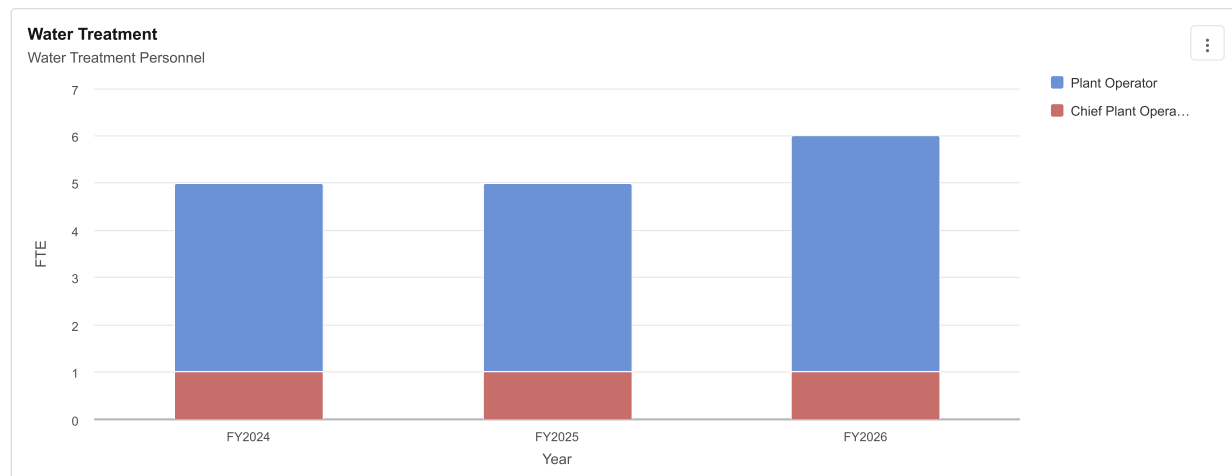
## Expenditures by Function

### 202-35-43 Water Treatment

|                            | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|----------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|------------------------------|------------------------------------|
|                            | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>            |                    |                  |                    |                  |                                    |                              |                                    |
| WAGES                      |                    |                  |                    |                  |                                    |                              |                                    |
| LONGEVITY                  | \$2,280            | \$2,195          | \$4,860            | \$2,340          | -52%                               | \$2,670                      | -45%                               |
| OPERATIONAL SALARIES       | \$282,469          | \$245,146        | \$351,700          | \$331,844        | -6%                                | \$420,470                    | 20%                                |
| OVERTIME                   | \$22,000           | \$53,840         | \$58,000           | \$48,874         | -16%                               | \$63,000                     | 9%                                 |
| SIGN ON<br>BONUS/RETENTION | \$0                | \$0              | \$0                | \$0              | —                                  | \$0                          | —                                  |
| <b>WAGES TOTAL</b>         | <b>\$306,749</b>   | <b>\$301,181</b> | <b>\$414,560</b>   | <b>\$383,057</b> | <b>-8%</b>                         | <b>\$486,140</b>             | <b>17%</b>                         |
| BENEFITS                   |                    |                  |                    |                  |                                    |                              |                                    |
| GROUP INSURANCE            | \$57,780           | \$51,800         | \$60,000           | \$62,742         | 5%                                 | \$92,511                     | 54%                                |
| RETIREMENT                 | \$40,812           | \$40,310         | \$48,400           | \$56,077         | 16%                                | \$58,394                     | 21%                                |
| SOCIAL SECURITY            | \$24,781           | \$21,471         | \$26,200           | \$28,102         | 7%                                 | \$32,371                     | 24%                                |
| WORKERS<br>COMPENSATION    | \$3,935            | \$3,685          | \$15,385           | \$7,045          | -54%                               | \$18,922                     | 23%                                |
| <b>BENEFITS TOTAL</b>      | <b>\$127,308</b>   | <b>\$117,266</b> | <b>\$149,985</b>   | <b>\$153,966</b> | <b>3%</b>                          | <b>\$202,198</b>             | <b>35%</b>                         |
| SUPPLIES & MATERIALS       |                    |                  |                    |                  |                                    |                              |                                    |
| CHEMICALS                  | \$100,000          | \$122,335        | \$115,000          | \$161,749        | 41%                                | \$161,000                    | 40%                                |
| FUEL                       | \$6,800            | \$13,280         | \$12,000           | \$9,345          | -22%                               | \$15,000                     | 25%                                |

|                               | ORIGINAL<br>BUDGET | ACTUAL      | ORIGINAL<br>BUDGET | ACTUAL      |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|-------------------------------|--------------------|-------------|--------------------|-------------|------------------------------------|------------------------------|------------------------------------|
|                               | FY2024             | FY2024      | FY2025             | FY2025      | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| SMALL TOOLS                   | \$1,500            | \$440       | \$1,500            | \$195       | -87%                               | \$1,500                      | 0%                                 |
| SUPPLIES & MATERIALS<br>TOTAL | \$108,300          | \$136,055   | \$128,500          | \$171,289   | 33%                                | \$177,500                    | 38%                                |
| MAINTENANCE & REPAIRS         | \$282,300          | \$334,270   | \$290,000          | \$242,126   | -17%                               | \$313,000                    | 8%                                 |
| OCCUPANCY                     |                    |             |                    |             |                                    |                              |                                    |
| UTILITIES                     | \$145,800          | \$132,376   | \$160,000          | \$196,178   | 23%                                | \$240,000                    | 50%                                |
| OCCUPANCY TOTAL               | \$145,800          | \$132,376   | \$160,000          | \$196,178   | 23%                                | \$240,000                    | 50%                                |
| CONTRACTUAL SERVICES          |                    |             |                    |             |                                    |                              |                                    |
| SHARED SERVICES - IT          | \$0                | \$0         | \$0                | \$0         | —                                  | \$2,889                      | —                                  |
| LAB FEES                      | \$35,500           | \$30,727    | \$35,500           | \$12,049    | -66%                               | \$35,500                     | 0%                                 |
| PROFESSIONAL<br>SERVICES      | \$35,000           | \$13,673    | \$35,000           | \$21,209    | -39%                               | \$35,000                     | 0%                                 |
| PUMPING FEES                  | \$163,860          | \$163,860   | \$163,860          | \$150,205   | -8%                                | \$163,860                    | 0%                                 |
| UNIFORMS                      | \$5,500            | \$4,108     | \$5,500            | \$2,491     | -55%                               | \$6,150                      | 12%                                |
| SHARED SERVICES -<br>FLEET    | \$0                | \$0         | \$0                | \$0         | —                                  | \$1,843                      | —                                  |
| CONTRACTUAL<br>SERVICES TOTAL | \$239,860          | \$212,368   | \$239,860          | \$185,954   | -22%                               | \$245,242                    | 2%                                 |
| OTHER CHARGES                 |                    |             |                    |             |                                    |                              |                                    |
| EQUIPMENT RENTALS             | \$2,000            | \$0         | \$2,000            | \$0         | -100%                              | \$2,000                      | 0%                                 |
| TRAVEL & TRAINING             | \$3,690            | \$4,781     | \$3,690            | \$3,889     | 5%                                 | \$4,450                      | 21%                                |
| OTHER CHARGES TOTAL           | \$5,690            | \$4,781     | \$5,690            | \$3,889     | -32%                               | \$6,450                      | 13%                                |
| EXPENSES TOTAL                | \$1,216,007        | \$1,238,297 | \$1,388,595        | \$1,336,460 | -4%                                | \$1,670,530                  | 20%                                |
| Revenues                      | —                  | —           | —                  | —           | —                                  | —                            | —                                  |

## Personnel Schedule

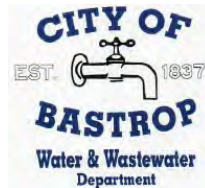


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# Water/Wastewater Administration

Fund 202. Department 35. Division 10  
(A division of the Water/Wastewater Department)



## Overview

The Water & Wastewater Administrative Division currently consists of the Water & Wastewater Director, Superintendent, Special Programs Coordinator, Executive Administrative Assistant, and the Operations Maintenance team. This division is primarily responsible for providing direction to and oversight of the Water & Wastewater Department to include budget preparation and adherence, planning, water conservation, backflow protection programs, work order management, and ensuring water & wastewater meets or exceeds compliance with all federal, state, and local rules and regulations.

The Operations Maintenance team consists of the Operations Maintenance Chief, with the intentions to add an Operations Maintenance Technician in FY26. The Operations Maintenance team is currently categorized as Administrative but plans to develop into its own division as new personnel are added and departmental needs arise. Operations Maintenance plays a critical role in providing preventative maintenance services and expedited response to emergency situations involving critical water & wastewater infrastructure and capital assets.

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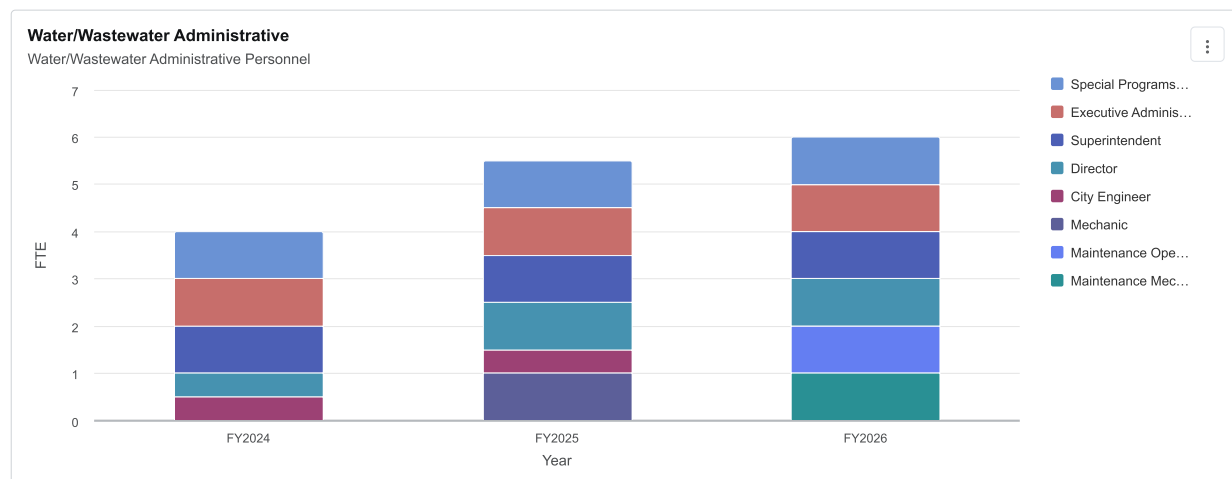
## Expenditures by Function

|                                           | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY 25-<br>26 BUDGET       |                    |                                    |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|------------------------------------|
|                                           | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026             | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                           |                    |                    |                    |                    |                                    |                    |                                    |
| Expenses                                  | \$4,375,000        | \$43,383,223       | \$3,760,000        | \$3,450,833        | -8%                                | \$3,650,000        | -3%                                |
| WAGES                                     |                    |                    |                    |                    |                                    |                    |                                    |
| COMPENSATED<br>ABSENCES                   | \$0                | \$29,680           | \$0                | \$0                | —                                  | \$0                | —                                  |
| LONGEVITY                                 | \$2,010            | \$1,820            | \$3,510            | \$2,580            | -26%                               | \$3,190            | -9%                                |
| OPERATIONAL SALARIES                      | \$337,769          | \$297,845          | \$427,100          | \$402,121          | -6%                                | \$492,313          | 15%                                |
| OVERTIME                                  | \$0                | \$192              | \$0                | \$1,260            | —                                  | \$10,000           | —                                  |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0                | \$0                | \$0                | —                                  | \$0                | —                                  |
| <b>WAGES TOTAL</b>                        | <b>\$339,779</b>   | <b>\$329,536</b>   | <b>\$430,610</b>   | <b>\$405,962</b>   | <b>-6%</b>                         | <b>\$505,503</b>   | <b>17%</b>                         |
| BENEFITS                                  |                    |                    |                    |                    |                                    |                    |                                    |
| GROUP INSURANCE                           | \$38,871           | \$36,103           | \$47,000           | \$50,416           | 7%                                 | \$78,580           | 67%                                |
| RETIREE BENEFITS                          | \$19,707           | \$18,877           | \$20,400           | \$19,166           | -6%                                | \$20,400           | 0%                                 |
| RETIREMENT                                | \$41,863           | \$38,846           | \$59,600           | \$59,052           | -1%                                | \$68,380           | 15%                                |
| SOCIAL SECURITY                           | \$25,451           | \$22,068           | \$32,300           | \$30,342           | -6%                                | \$37,906           | 17%                                |
| WORKERS<br>COMPENSATION                   | \$355              | \$1,871            | \$1,673            | \$4,752            | 184%                               | \$11,791           | 605%                               |
| <b>BENEFITS TOTAL</b>                     | <b>\$126,247</b>   | <b>\$117,765</b>   | <b>\$160,973</b>   | <b>\$163,728</b>   | <b>2%</b>                          | <b>\$217,057</b>   | <b>35%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                    |                    |                    |                                    |                    |                                    |
| FIRE PREVENTION<br>MATERIALS              | \$1,000            | \$0                | \$1,000            | \$169              | -83%                               | \$1,000            | 0%                                 |
| FUEL                                      | \$3,500            | \$2,621            | \$3,500            | \$2,346            | -33%                               | \$5,000            | 43%                                |
| OFFICE EQUIPMENT                          | \$9,400            | \$976              | \$4,900            | \$1,237            | -75%                               | \$4,000            | -18%                               |
| POSTAGE                                   | \$2,000            | \$251              | \$1,500            | \$516              | -66%                               | \$1,000            | -33%                               |
| SAFETY SUPPLIES                           | \$10,000           | \$4,034            | \$5,500            | \$3,854            | -30%                               | \$5,500            | 0%                                 |
| SMALL TOOLS                               | \$400              | \$0                | \$400              | \$0                | -100%                              | \$9,470            | 2,268%                             |
| SPECIAL PRINTING                          | \$1,700            | \$3,722            | \$1,500            | \$1,016            | -32%                               | \$1,700            | 13%                                |
| SUPPLIES                                  | \$6,400            | \$7,669            | \$6,400            | \$4,923            | -23%                               | \$6,900            | 8%                                 |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$34,400</b>    | <b>\$19,272</b>    | <b>\$24,700</b>    | <b>\$14,060</b>    | <b>-43%</b>                        | <b>\$34,570</b>    | <b>40%</b>                         |
| MAINTENANCE & REPAIRS                     | \$21,780           | \$722              | \$7,350            | \$1,292            | -82%                               | \$4,500            | -39%                               |
| OCCUPANCY                                 |                    |                    |                    |                    |                                    |                    |                                    |
| COMMUNICATIONS                            | \$13,600           | \$12,192           | \$16,200           | \$16,521           | 2%                                 | \$18,950           | 17%                                |
| UTILITIES                                 | \$3,500            | \$0                | \$3,500            | \$1,469            | -58%                               | \$3,500            | 0%                                 |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$17,100</b>    | <b>\$12,192</b>    | <b>\$19,700</b>    | <b>\$17,990</b>    | <b>-9%</b>                         | <b>\$22,450</b>    | <b>14%</b>                         |
| CONTRACTUAL SERVICES                      |                    |                    |                    |                    |                                    |                    |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0                | \$0                | \$0                | —                                  | \$2,890            | —                                  |
| ADMINISTRATIVE<br>SUPPORT                 | \$787,990          | \$787,989          | \$791,949          | \$725,953          | -8%                                | \$791,949          | 0%                                 |
| ENGINEERING &<br>CONSULTING               | \$75,000           | \$35,016           | \$75,000           | \$1,170            | -98%                               | \$70,000           | -7%                                |
| EQUIPMENT RENTAL                          | \$8,000            | \$4,652            | \$8,000            | \$2,187            | -73%                               | \$5,000            | -37%                               |
| INSURANCE EXPENSE                         | \$57,900           | \$76,318           | \$57,900           | \$57,993           | 0%                                 | \$57,900           | 0%                                 |
| LEGAL SERVICES                            | \$10,000           | \$85,484           | \$10,000           | \$22,461           | 125%                               | \$25,000           | 150%                               |
| PROFESSIONAL<br>SERVICES                  | \$75,000           | \$102,809          | \$99,000           | \$17,583           | -82%                               | \$142,000          | 43%                                |
| UNIFORMS                                  | \$2,200            | \$2,067            | \$2,200            | \$1,231            | -44%                               | \$3,200            | 45%                                |
| VEHICLE/EQUIP<br>REPLACEMENT FEE          | \$111,770          | \$111,770          | \$148,135          | \$135,790          | -8%                                | \$0                | -100%                              |
| WHOLESALE WATER<br>CONTRACT               | \$56,400           | \$127,885          | \$56,400           | \$68,220           | 21%                                | \$56,400           | 0%                                 |
| SHARED SERVICES -<br>FLEET                | \$0                | \$0                | \$0                | \$0                | —                                  | \$1,843            | —                                  |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$1,184,260</b> | <b>\$1,333,990</b> | <b>\$1,248,584</b> | <b>\$1,032,588</b> | <b>-17%</b>                        | <b>\$1,156,182</b> | <b>-7%</b>                         |
| OTHER CHARGES                             |                    |                    |                    |                    |                                    |                    |                                    |



|                               | ORIGINAL<br>BUDGET | ACTUAL       | ORIGINAL<br>BUDGET | ACTUAL      | PROPOSED FY 25-<br>26 BUDGET       |             |                                    |
|-------------------------------|--------------------|--------------|--------------------|-------------|------------------------------------|-------------|------------------------------------|
|                               | FY2024             | FY2024       | FY2025             | FY2025      | FY25 Budget vs.<br>FY25 Actual (%) | FY2026      | FY25 Budget vs.<br>FY26 Budget (%) |
| BAD DEBT EXPENSE              | \$8,000            | \$17,953     | \$8,000            | \$17,534    | 119%                               | \$8,000     | 0%                                 |
| CONSUMER<br>CONFIDENCE REPORT | \$4,100            | \$4,659      | \$4,100            | \$4,131     | 1%                                 | \$4,300     | 5%                                 |
| DEPRECIATION EXPENSE          | \$0                | \$1,388,695  | \$0                | \$0         | —                                  | \$0         | —                                  |
| DUES, SUBSCRIPTIONS &<br>PUB  | \$2,300            | \$2,483      | \$2,300            | \$2,380     | 3%                                 | \$2,800     | 22%                                |
| ISSUANCE COST                 | \$0                | \$450,990    | \$0                | \$0         | —                                  | \$0         | —                                  |
| TRAVEL & TRAINING             | \$5,000            | \$856        | \$5,000            | \$2,790     | -44%                               | \$5,000     | 0%                                 |
| OTHER CHARGES TOTAL           | \$19,400           | \$1,865,635  | \$19,400           | \$26,835    | 38%                                | \$20,100    | 4%                                 |
| OTHER SERVICES                |                    |              |                    |             |                                    |             |                                    |
| ADVERTISING                   | \$3,000            | \$490        | \$2,000            | \$4,613     | 131%                               | \$4,200     | 110%                               |
| OTHER SERVICES TOTAL          | \$3,000            | \$490        | \$2,000            | \$4,613     | 131%                               | \$4,200     | 110%                               |
| CONTINGENCY                   | \$10,000           | \$0          | \$10,000           | \$0         | -100%                              | \$10,000    | 0%                                 |
| TRANSFERS OUT                 | \$0                | \$60,000     | \$0                | \$0         | —                                  | \$63,297    | —                                  |
| EXPENSES TOTAL                | \$6,130,966        | \$47,122,826 | \$5,683,317        | \$5,117,900 | -10%                               | \$5,687,859 | 0%                                 |
| Revenues                      | —                  | —            | —                  | —           | —                                  | —           | —                                  |

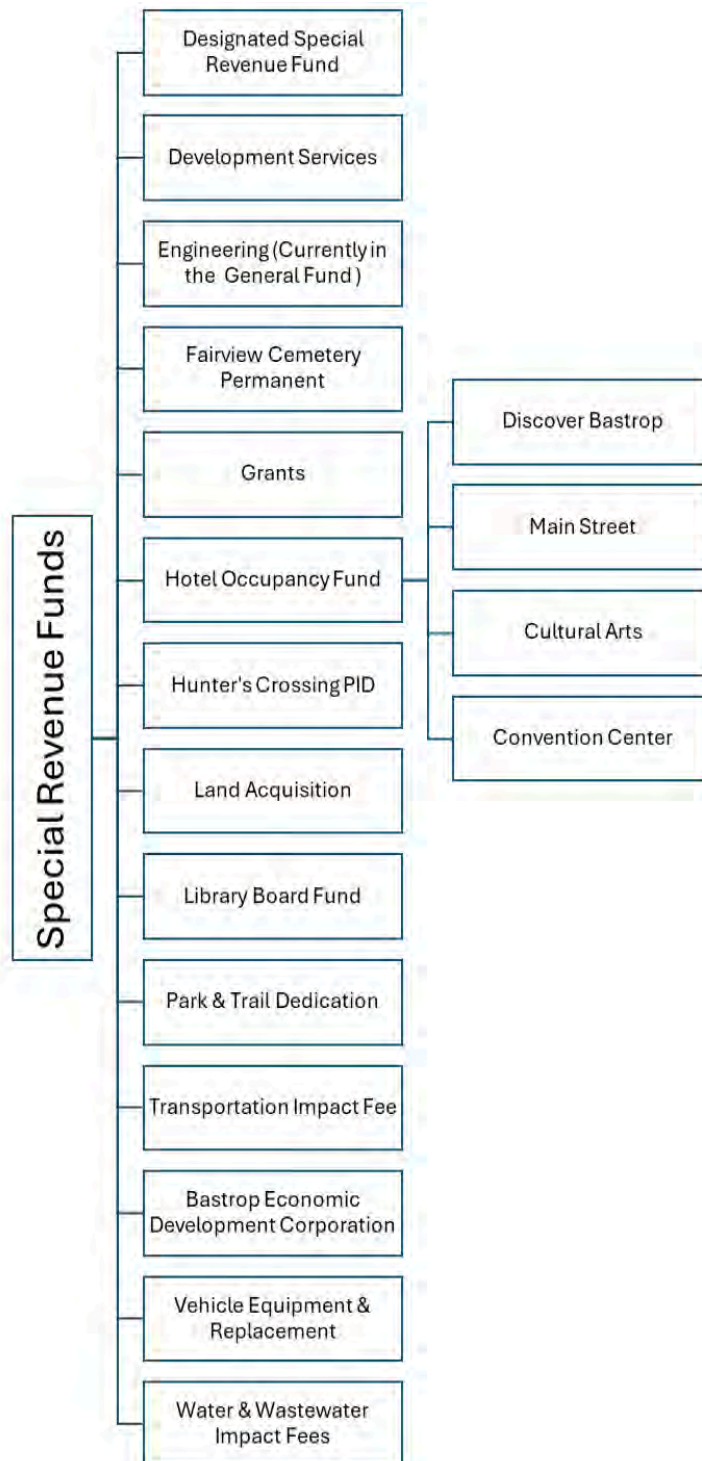
## Personnel Schedule



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# Special Revenue Funds

Separate and distinct funds who may only be used for their intended purpose, either by ordinance, state law, or federal requirements.





# Designated Special Revenue Funds

Fund 102. This segment of funds is tied to public safety and court security. Park Funds are included, but will be moved out prior to the final budget.



## Overview

Designated Special Revenue Fund holds accounts are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. These funds relate to public safety and court security. These funds are crucial for managing resources dedicated to particular functions or activities within our local government.

## Expenses and Revenues by Function

### 102- Designated Special Revenue Fund

|                       | ORIGINAL<br>BUDGET | ACTUAL          | ORIGINAL<br>BUDGET | ACTUAL          | PROPOSED FY 25-26<br>BUDGET        |                 |                                    |
|-----------------------|--------------------|-----------------|--------------------|-----------------|------------------------------------|-----------------|------------------------------------|
|                       | FY2024             | FY2024          | FY2025             | FY2025          | FY25 Budget vs.<br>FY25 Actual (%) | FY2026          | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>       |                    |                 |                    |                 |                                    |                 |                                    |
| Expenses              | \$260,000          | \$0             | \$150,000          | \$0             | -100%                              | \$0             | -100%                              |
| OTHER CHARGES         |                    |                 |                    |                 |                                    |                 |                                    |
| BLDG SECURITY EXP     | \$10,000           | \$28,430        | \$5,000            | \$15,087        | 202%                               | \$5,000         | 0%                                 |
| DESIGNATED PARK FUNDS | \$34,000           | \$0             | \$34,000           | \$32,660        | -4%                                | \$0             | -100%                              |
| LAW ENFORCEMENT       | \$1,000            | \$0             | \$1,000            | \$0             | -100%                              | \$1,000         | 0%                                 |
| PD LEOSE EXP          | \$1,800            | \$396           | \$1,800            | \$0             | -100%                              | \$1,800         | 0%                                 |
| SPECIAL EVENT EXPENSE | \$1,000            | \$1,000         | \$1,000            | \$200           | -80%                               | \$1,000         | 0%                                 |
| SPL RETAIL RECRUITING | \$25,000           | \$515           | \$25,000           | \$506           | -98%                               | \$25,000        | 0%                                 |
| TECHNOLOGY EXPENSE    | \$17,000           | \$18,835        | \$17,000           | \$3,600         | -79%                               | \$17,000        | 0%                                 |
| OTHER CHARGES TOTAL   | <b>\$89,800</b>    | <b>\$49,178</b> | <b>\$84,800</b>    | <b>\$52,053</b> | <b>-39%</b>                        | <b>\$50,800</b> | <b>-40%</b>                        |
| EXPENSES TOTAL        | <b>\$349,800</b>   | <b>\$49,178</b> | <b>\$234,800</b>   | <b>\$52,053</b> | <b>-78%</b>                        | <b>\$50,800</b> | <b>-78%</b>                        |

|          | ORIGINAL<br>BUDGET | ACTUAL    | ORIGINAL<br>BUDGET | ACTUAL    | PROPOSED FY 25-26<br>BUDGET        |           |                                    |
|----------|--------------------|-----------|--------------------|-----------|------------------------------------|-----------|------------------------------------|
|          | FY2024             | FY2024    | FY2025             | FY2025    | FY25 Budget vs.<br>FY25 Actual (%) | FY2026    | FY25 Budget vs.<br>FY26 Budget (%) |
| Revenues | \$73,610           | \$118,891 | \$78,710           | \$107,504 | 37%                                | \$103,710 | 32%                                |

# Development Services

Fund 108. The economic engine for the city, helping create new development and guiding growth.

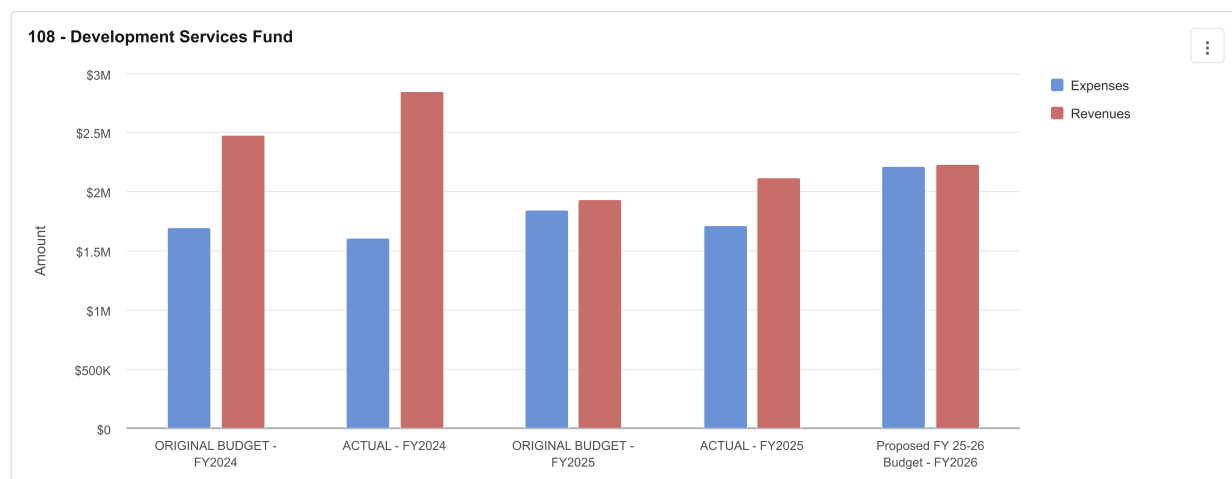


## Overview

The Development Services Department facilitates growth to ensure the community's development and future are sustainable through consistent, transparent, effective and high-quality customer service.

## Significant Base Budget Change in FY2026

This department and its revenue is a Special Revenue Fund. The available fund balance will be used for the purposes of future development and/or additional expenditure needs within this fund. The budget is projecting \$2,184,335 of revenue in FY2026 which represents a 14% increase from FY2025. Budgeted expenditures are projected to increase to \$2,454,555 or 34% FY2026, from **\$1,822,024** in FY2025.



Data Updated: Oct 02, 2025, 12:43 PM

## Expenditures by Function



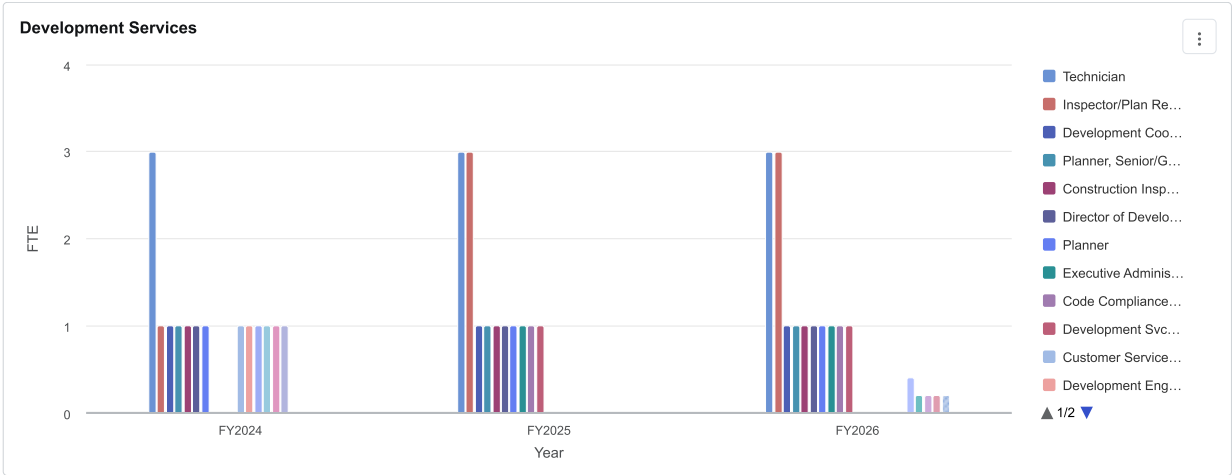
## 108 - Development Services Fund

|                                           | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           | PROPOSED FY 25-<br>26 BUDGET       |                    |                                    |
|-------------------------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|--------------------|------------------------------------|
|                                           | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026             | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                           |                    |                  |                    |                  |                                    |                    |                                    |
| Expenses                                  | \$0                | \$19,066         | \$0                | \$0              | —                                  | \$0                | —                                  |
| WAGES                                     |                    |                  |                    |                  |                                    |                    |                                    |
| LONGEVITY                                 | \$2,160            | \$1,085          | \$3,420            | \$985            | -71%                               | \$1,461            | -57%                               |
| OPERATIONAL SALARIES                      | \$1,131,018        | \$893,604        | \$958,000          | \$760,700        | -21%                               | \$1,130,199        | 18%                                |
| OVERTIME                                  | \$3,000            | \$780            | \$1,500            | \$222            | -85%                               | \$1,500            | 0%                                 |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0              | \$0                | \$0              | —                                  | \$0                | —                                  |
| <b>WAGES TOTAL</b>                        | <b>\$1,136,178</b> | <b>\$895,469</b> | <b>\$962,920</b>   | <b>\$761,906</b> | <b>-21%</b>                        | <b>\$1,133,160</b> | <b>18%</b>                         |
| BENEFITS                                  |                    |                  |                    |                  |                                    |                    |                                    |
| GROUP INSURANCE                           | \$153,493          | \$117,972        | \$131,050          | \$101,679        | -22%                               | \$179,785          | 37%                                |
| RETIREMENT                                | \$141,760          | \$119,394        | \$135,600          | \$110,419        | -19%                               | \$142,611          | 5%                                 |
| SOCIAL SECURITY                           | \$86,530           | \$67,014         | \$73,500           | \$56,957         | -23%                               | \$86,574           | 18%                                |
| WORKERS<br>COMPENSATION                   | \$1,000            | \$9,518          | \$1,000            | \$7,880          | 688%                               | \$6,952            | 595%                               |
| <b>BENEFITS TOTAL</b>                     | <b>\$382,783</b>   | <b>\$313,898</b> | <b>\$341,150</b>   | <b>\$276,934</b> | <b>-19%</b>                        | <b>\$415,922</b>   | <b>22%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                  |                    |                  |                                    |                    |                                    |
| FUEL                                      | \$4,800            | \$6,601          | \$8,500            | \$8,793          | 3%                                 | \$10,000           | 18%                                |
| OFFICE EQUIPMENT                          | \$5,250            | \$12,555         | \$9,000            | \$3,852          | -57%                               | \$12,000           | 33%                                |
| POSTAGE                                   | \$2,500            | \$0              | \$10,000           | \$7,578          | -24%                               | \$12,500           | 25%                                |
| SPECIAL PRINTING                          | \$2,000            | \$662            | \$4,000            | \$5,641          | 41%                                | \$6,000            | 50%                                |
| SUPPLIES                                  | \$4,500            | \$8,276          | \$10,000           | \$12,285         | 23%                                | \$14,000           | 40%                                |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$19,050</b>    | <b>\$28,094</b>  | <b>\$41,500</b>    | <b>\$38,149</b>  | <b>-8%</b>                         | <b>\$54,500</b>    | <b>31%</b>                         |
| MAINTENANCE & REPAIRS                     | \$21,270           | \$27,322         | \$23,270           | \$16,390         | -30%                               | \$35,000           | 50%                                |
| OCCUPANCY                                 |                    |                  |                    |                  |                                    |                    |                                    |
| COMMUNICATIONS                            | \$7,100            | \$7,199          | \$7,100            | \$7,575          | 7%                                 | \$10,000           | 41%                                |
| UTILITIES                                 | \$4,700            | \$4,783          | \$4,700            | \$7,163          | 52%                                | \$4,700            | 0%                                 |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$11,800</b>    | <b>\$11,983</b>  | <b>\$11,800</b>    | <b>\$14,738</b>  | <b>25%</b>                         | <b>\$14,700</b>    | <b>25%</b>                         |
| CONTRACTUAL SERVICES                      |                    |                  |                    |                  |                                    |                    |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0              | \$0                | \$0              | —                                  | \$14,785           | —                                  |
| ADMINISTRATIVE<br>SUPPORT                 | \$0                | \$0              | \$212,755          | \$195,025        | -8%                                | \$175,000          | -18%                               |
| CONTRACTUAL SERVICES                      | \$0                | \$12,000         | \$10,000           | \$285            | -97%                               | \$20,000           | 100%                               |
| CREDIT CARD<br>PROCESSING FEES            | \$0                | \$4,267          | \$0                | \$0              | —                                  | \$0                | —                                  |
| PROFESSIONAL SERVICES                     | \$59,000           | \$174,407        | \$91,600           | \$262,503        | 187%                               | \$120,000          | 31%                                |
| PROPERTY & LIABILITY<br>INSURANCE         | \$0                | \$36,612         | \$0                | \$0              | —                                  | \$0                | —                                  |
| RECORDING FEES                            | \$800              | \$451            | \$4,000            | \$93             | -98%                               | \$5,000            | 25%                                |
| UNEMPLOYMENT TAX                          | \$0                | \$2,211          | \$0                | \$22,534         | —                                  | \$0                | —                                  |
| UNIFORMS                                  | \$1,400            | \$1,905          | \$6,500            | \$1,197          | -82%                               | \$9,500            | 46%                                |
| VEHICLE/EQUIP<br>REPLACEMENT FEE          | \$35,207           | \$43,433         | \$33,510           | \$55,338         | 65%                                | \$50,000           | 49%                                |
| VETERINARY EXPENSE                        | \$0                | \$96             | \$1,000            | \$0              | -100%                              | \$2,000            | 100%                               |
| SHARED SERVICES -<br>FLEET                | \$0                | \$0              | \$0                | \$0              | —                                  | \$936              | —                                  |
| <b>CONTRACTUAL SERVICES<br/>TOTAL</b>     | <b>\$96,407</b>    | <b>\$275,381</b> | <b>\$359,365</b>   | <b>\$536,975</b> | <b>49%</b>                         | <b>\$397,221</b>   | <b>11%</b>                         |
| OTHER CHARGES                             |                    |                  |                    |                  |                                    |                    |                                    |
| ANIMAL SHELTER EXP                        | \$0                | \$13,275         | \$27,000           | \$28,620         | 6%                                 | \$30,000           | 11%                                |
| CODE ENFORCE CLEAN<br>UP PROJECTS         | \$0                | \$1,630          | \$5,000            | \$493            | -90%                               | \$0                | -100%                              |
| DUES, SUBSCRIPTIONS &<br>PUB              | \$4,500            | \$1,344          | \$6,150            | \$2,136          | -65%                               | \$7,500            | 22%                                |

|                                | ORIGINAL<br>BUDGET | ACTUAL      | ORIGINAL<br>BUDGET | ACTUAL      | PROPOSED FY 25-<br>26 BUDGET       |             |                                    |
|--------------------------------|--------------------|-------------|--------------------|-------------|------------------------------------|-------------|------------------------------------|
|                                | FY2024             | FY2024      | FY2025             | FY2025      | FY25 Budget vs.<br>FY25 Actual (%) | FY2026      | FY25 Budget vs.<br>FY26 Budget (%) |
| HISTORICAL STRUCTURE<br>REFUND | \$0                | \$0         | \$25,000           | \$25,182    | 1%                                 | \$15,000    | -40%                               |
| TRAVEL & TRAINING              | \$23,000           | \$18,254    | \$34,000           | \$9,563     | -72%                               | \$38,000    | 12%                                |
| OTHER CHARGES TOTAL            | \$27,500           | \$34,503    | \$97,150           | \$65,994    | -32%                               | \$90,500    | -7%                                |
| OTHER SERVICES                 |                    |             |                    |             |                                    |             |                                    |
| ADVERTISING                    | \$5,000            | \$3,433     | \$11,500           | \$4,740     | -59%                               | \$11,500    | 0%                                 |
| OTHER SERVICES TOTAL           | \$5,000            | \$3,433     | \$11,500           | \$4,740     | -59%                               | \$11,500    | 0%                                 |
| TRANSFERS OUT                  | \$0                | \$0         | \$0                | \$0         | —                                  | \$63,297    | —                                  |
| EXPENSES TOTAL                 | \$1,699,988        | \$1,609,148 | \$1,848,655        | \$1,715,826 | -7%                                | \$2,215,800 | 20%                                |
| Revenues                       | \$2,476,000        | \$2,847,754 | \$1,930,000        | \$2,119,273 | 10%                                | \$2,232,335 | 16%                                |



Personnel Schedule



Data Updated: Aug 01, 2025, 12:54 PM



## Goal #1

Continue to grow professionally, efficiently and operationally as a department in assisting citizens, property owners, builders, developers, and others as it relates to platting, development requirements and general permitting. This will be achieved by across-the-department team-building, individual training, self-development and obtaining certifications.

## Goal #2

Identify areas of process improvement consisting of, but not limited to, software, checklists, and providing public information as it relates to ordinance requirements. This will be achieved by updating checklists, the MyGov portal, department websites, and clarifying and compiling code amendments.

## Goal #3

Continue to identify and address ordinance and code amendment needs and update as needed. This will be achieved through City staff and workshops with the different boards and City Council.



# Engineering Fund

Fund 101. Department 16. Ensuring the city is built safe and for the long term. This fund will transition into a Special Revenue Fund by the next fiscal year.



## Overview

The Engineering Department assists 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, healthily, sustainably, and resiliently.

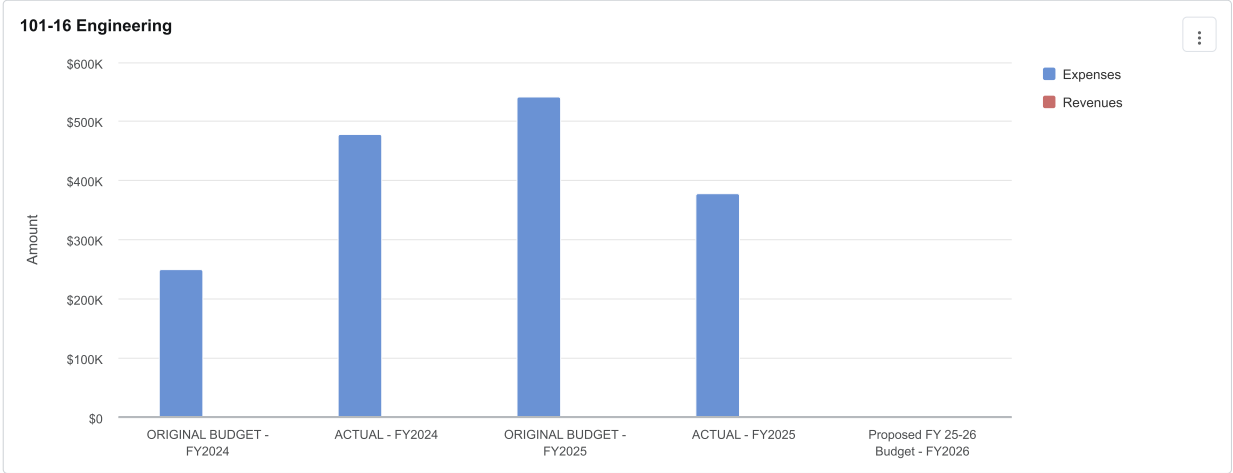
## Significant Base Budget Change in FY2026

There is a request to **increase** the following line items:

- Supplies
- Advertising for bid packages and Request for Proposals
- Travel and Training for Flood Management, Professional Engineer exam, among others.

There is also a request to **add** the following line items:

- Postage for notices and publications.
- Recording Fees for deed documents, etc.

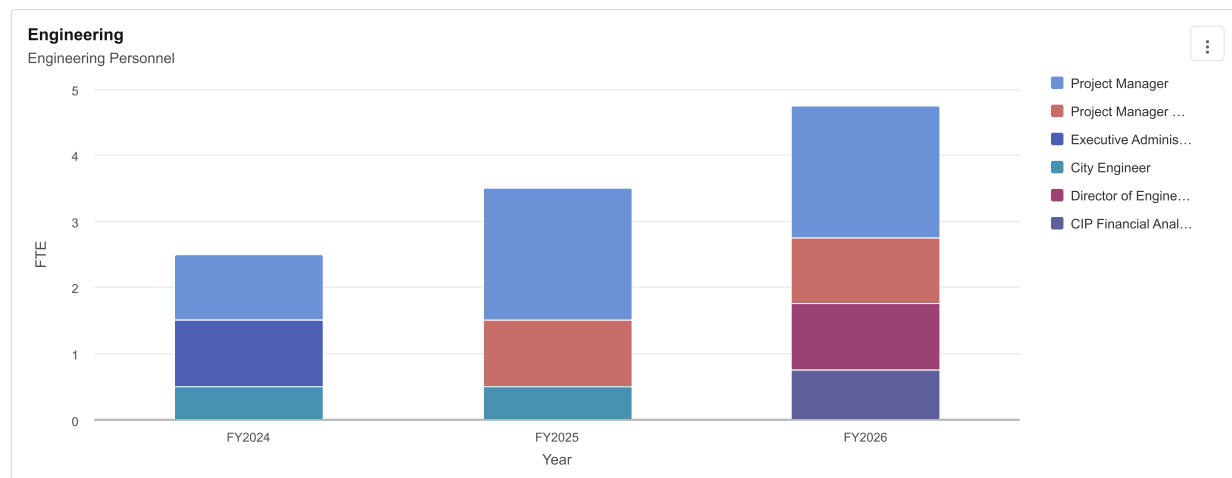


## Expenses and Revenues by Function

### 101-16 Engineering

|                           | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    | PROPOSED FY 25-26 BUDGET        |        |                                 |
|---------------------------|-----------------|-----------|-----------------|-----------|---------------------------------|--------|---------------------------------|
|                           | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026 | FY25 Budget vs. FY26 Budget (%) |
| Expenses                  |                 |           |                 |           |                                 |        |                                 |
| WAGES                     | \$132,000       | \$257,110 | \$345,900       | \$256,981 | -26%                            | \$0    | -100%                           |
| BENEFITS                  | \$51,664        | \$83,968  | \$110,817       | \$82,721  | -25%                            | \$0    | -100%                           |
| SUPPLIES & MATERIALS      | \$14,250        | \$2,196   | \$9,000         | \$1,892   | -79%                            | \$0    | -100%                           |
| MAINTENANCE & REPAIRS     | \$500           | \$101     | \$0             | \$532     | —                               | \$0    | —                               |
| OCCUPANCY                 | \$1,250         | \$2,378   | \$2,400         | \$2,599   | 8%                              | \$0    | -100%                           |
| CONTRACTUAL SERVICES      | \$42,150        | \$120,595 | \$65,000        | \$25,976  | -60%                            | \$0    | -100%                           |
| OTHER CHARGES             |                 |           |                 |           |                                 |        |                                 |
| DUES, SUBSCRIPTIONS & PUB | \$2,000         | \$7,053   | \$3,500         | \$916     | -74%                            | \$0    | -100%                           |
| TRAVEL & TRAINING         | \$5,000         | \$3,778   | \$5,000         | \$3,870   | -23%                            | \$0    | -100%                           |
| OTHER CHARGES TOTAL       | \$7,000         | \$10,831  | \$8,500         | \$4,787   | -44%                            | \$0    | -100%                           |
| OTHER SERVICES            |                 |           |                 |           |                                 |        |                                 |
| ADVERTISING               | \$0             | \$1,570   | \$0             | \$2,481   | —                               | \$0    | —                               |
| OTHER SERVICES TOTAL      | \$0             | \$1,570   | \$0             | \$2,481   | —                               | \$0    | —                               |
| EXPENSES TOTAL            | \$248,814       | \$478,748 | \$541,617       | \$377,968 | -30%                            | \$0    | -100%                           |
| Revenues                  | —               | —         | —               | —         | —                               | —      | —                               |

## Personnel Schedule



## Goal #1

### Efficient Project Delivery

- Use project management best practices to ensure on-time and on-budget project completion.
- Implement or improve GIS and asset management systems for infrastructure tracking.
- Pursue external funding (e.g., grants, state/federal aid) for eligible projects.

## Goal #2

### Regulatory Compliance and Safety

- Stay current with local, state, and federal regulations (ADA, EPA, DOT, etc.).
- Conduct inspections of public infrastructure to identify safety hazards.
- Implement stormwater management and floodplain regulations effectively.

## Goal #3

### Professional Development Growth

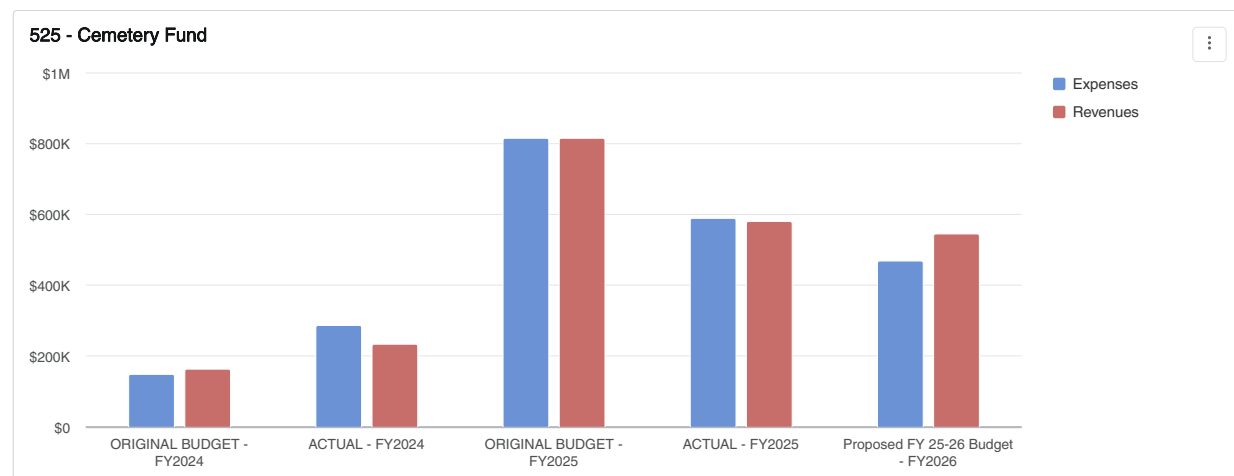
- Support ongoing training and certification for the department.
- Cross-train team members to be a well-rounded department.

# Fairview Cemetery Operating Fund



## Overview

Fairview Cemetery is the largest, oldest and most historic burial ground in Bastrop, Texas. It is significant as an early Republic of Texas cemetery located in one of the state's earliest communities and as the resting place of numerous notable public figures, including state and local elected officials and military veterans dating back to the War of 1812.



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## Expenses and Revenues by Function

### 525 - Cemetery Fund

|                      | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    |                                 | PROPOSED FY 25-26 BUDGET |                                 |
|----------------------|-----------------|-----------|-----------------|-----------|---------------------------------|--------------------------|---------------------------------|
|                      | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026                   | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>      |                 |           |                 |           |                                 |                          |                                 |
| Expenses             | \$0             | \$101,769 | \$650,000       | \$417,584 | -36%                            | \$293,469                | -55%                            |
| <b>WAGES</b>         |                 |           |                 |           |                                 |                          |                                 |
| LONGEVITY            | \$660           | \$625     | \$720           | \$685     | -5%                             | \$745                    | 3%                              |
| OPERATIONAL SALARIES | \$46,178        | \$46,488  | \$48,470        | \$48,917  | 1%                              | \$53,478                 | 10%                             |



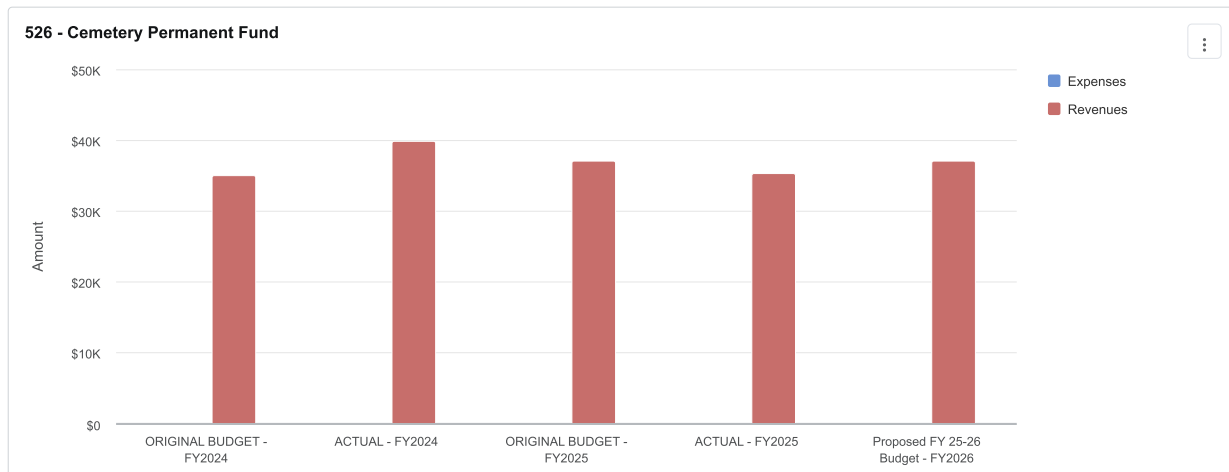
|                                           | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           | PROPOSED FY<br>25-26 BUDGET           |                  |                                       |
|-------------------------------------------|--------------------|------------------|--------------------|------------------|---------------------------------------|------------------|---------------------------------------|
|                                           | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget<br>vs. FY25<br>Actual (%) | FY2026           | FY25 Budget<br>vs. FY26<br>Budget (%) |
| OVERTIME                                  | \$100              | \$0              | \$100              | \$112            | 12%                                   | \$0              | -100%                                 |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0              | \$0                | \$0              | —                                     | \$0              | —                                     |
| <b>WAGES TOTAL</b>                        | <b>\$46,938</b>    | <b>\$47,113</b>  | <b>\$49,290</b>    | <b>\$49,714</b>  | <b>1%</b>                             | <b>\$54,223</b>  | <b>10%</b>                            |
| BENEFITS                                  |                    |                  |                    |                  |                                       |                  |                                       |
| GROUP INSURANCE                           | \$10,168           | \$9,761          | \$9,792            | \$9,528          | -3%                                   | \$11,148         | 14%                                   |
| RETIREMENT                                | \$6,329            | \$6,239          | \$6,855            | \$7,199          | 5%                                    | \$7,483          | 9%                                    |
| SOCIAL SECURITY                           | \$3,533            | \$3,616          | \$3,710            | \$3,816          | 3%                                    | \$4,148          | 12%                                   |
| WORKERS<br>COMPENSATION                   | \$640              | \$619            | \$640              | \$872            | 36%                                   | \$1,926          | 201%                                  |
| <b>BENEFITS TOTAL</b>                     | <b>\$20,670</b>    | <b>\$20,235</b>  | <b>\$20,997</b>    | <b>\$21,416</b>  | <b>2%</b>                             | <b>\$24,705</b>  | <b>18%</b>                            |
| SUPPLIES & MATERIALS                      |                    |                  |                    |                  |                                       |                  |                                       |
| FUEL                                      | \$3,100            | \$2,369          | \$4,250            | \$2,010          | -53%                                  | \$4,250          | 0%                                    |
| SAFETY SUPPLIES                           | \$0                | \$0              | \$0                | \$0              | —                                     | \$0              | —                                     |
| SMALL TOOLS                               | \$800              | \$33             | \$1,500            | \$920            | -39%                                  | \$1,500          | 0%                                    |
| SUPPLIES                                  | \$1,200            | \$1,865          | \$2,000            | \$633            | -68%                                  | \$2,000          | 0%                                    |
| <b>SUPPLIES &amp;<br/>MATERIALS TOTAL</b> | <b>\$5,100</b>     | <b>\$4,268</b>   | <b>\$7,750</b>     | <b>\$3,563</b>   | <b>-54%</b>                           | <b>\$7,750</b>   | <b>0%</b>                             |
| MAINTENANCE &<br>REPAIRS                  | \$5,005            | \$6,840          | \$6,500            | \$6,391          | -2%                                   | \$6,500          | 0%                                    |
| OCCUPANCY                                 |                    |                  |                    |                  |                                       |                  |                                       |
| COMMUNICATIONS                            | \$500              | \$402            | \$500              | \$443            | -11%                                  | \$500            | 0%                                    |
| ROAD MAINTENANCE                          | \$2,000            | \$0              | \$2,000            | \$0              | -100%                                 | \$2,000          | 0%                                    |
| UTILITIES                                 | \$2,100            | \$2,089          | \$2,100            | \$3,267          | 56%                                   | \$2,100          | 0%                                    |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$4,600</b>     | <b>\$2,491</b>   | <b>\$4,600</b>     | <b>\$3,710</b>   | <b>-19%</b>                           | <b>\$4,600</b>   | <b>0%</b>                             |
| CONTRACTUAL<br>SERVICES                   |                    |                  |                    |                  |                                       |                  |                                       |
| ADMINISTRATIVE<br>SUPPORT                 | \$12,000           | \$12,904         | \$12,000           | \$11,000         | -8%                                   | \$12,000         | 0%                                    |
| PROFESSIONAL<br>SERVICES                  | \$48,750           | \$90,010         | \$58,250           | \$73,531         | 26%                                   | \$58,250         | 0%                                    |
| PROPERTY & LIABILITY<br>INSURANCE         | \$375              | \$390            | \$375              | \$376            | 0%                                    | \$375            | 0%                                    |
| RECORDING FEES                            | \$1,200            | \$1,052          | \$1,200            | \$1,477          | 23%                                   | \$1,200          | 0%                                    |
| UNIFORMS                                  | \$725              | \$783            | \$725              | \$527            | -27%                                  | \$725            | 0%                                    |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$63,050</b>    | <b>\$105,138</b> | <b>\$72,550</b>    | <b>\$86,911</b>  | <b>20%</b>                            | <b>\$72,550</b>  | <b>0%</b>                             |
| OTHER CHARGES                             |                    |                  |                    |                  |                                       |                  |                                       |
| EQUIPMENT RENTALS                         | \$0                | \$0              | \$880              | \$806            | -8%                                   | \$880            | 0%                                    |
| <b>OTHER CHARGES<br/>TOTAL</b>            | <b>\$0</b>         | <b>\$0</b>       | <b>\$880</b>       | <b>\$806</b>     | <b>-8%</b>                            | <b>\$880</b>     | <b>0%</b>                             |
| CONTINGENCY                               | \$3,000            | \$0              | \$3,000            | \$0              | -100%                                 | \$3,000          | 0%                                    |
| <b>EXPENSES TOTAL</b>                     | <b>\$148,363</b>   | <b>\$287,854</b> | <b>\$815,567</b>   | <b>\$590,094</b> | <b>-28%</b>                           | <b>\$467,677</b> | <b>-43%</b>                           |
| <b>Revenues</b>                           | <b>\$163,400</b>   | <b>\$234,073</b> | <b>\$815,800</b>   | <b>\$581,255</b> | <b>-29%</b>                           | <b>\$544,269</b> | <b>-33%</b>                           |

# Fairview Cemetery Permanent Fund



## Overview

The Fairview Cemetery Permanent Fund is a fund established to ensure the long-term upkeep of Fairview Cemetery ensuring a well-maintained resting place.



## Expenses and Revenues by Function

### 526 - Cemetery Permanent Fund

|                       | ORIGINAL BUDGET | ACTUAL   | ORIGINAL BUDGET | ACTUAL   | PROPOSED FY 25-26 BUDGET        |          |                                 |
|-----------------------|-----------------|----------|-----------------|----------|---------------------------------|----------|---------------------------------|
|                       | FY2024          | FY2024   | FY2025          | FY2025   | FY25 Budget vs. FY25 Actual (%) | FY2026   | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>       |                 |          |                 |          |                                 |          |                                 |
| -                     | -               | -        | -               | -        | -                               | -        | -                               |
| <b>EXPENSES TOTAL</b> | -               | -        | -               | -        | -                               | -        | -                               |
| <b>Revenues</b>       | \$35,000        | \$39,830 | \$37,000        | \$35,315 | -5%                             | \$37,000 | 0%                              |

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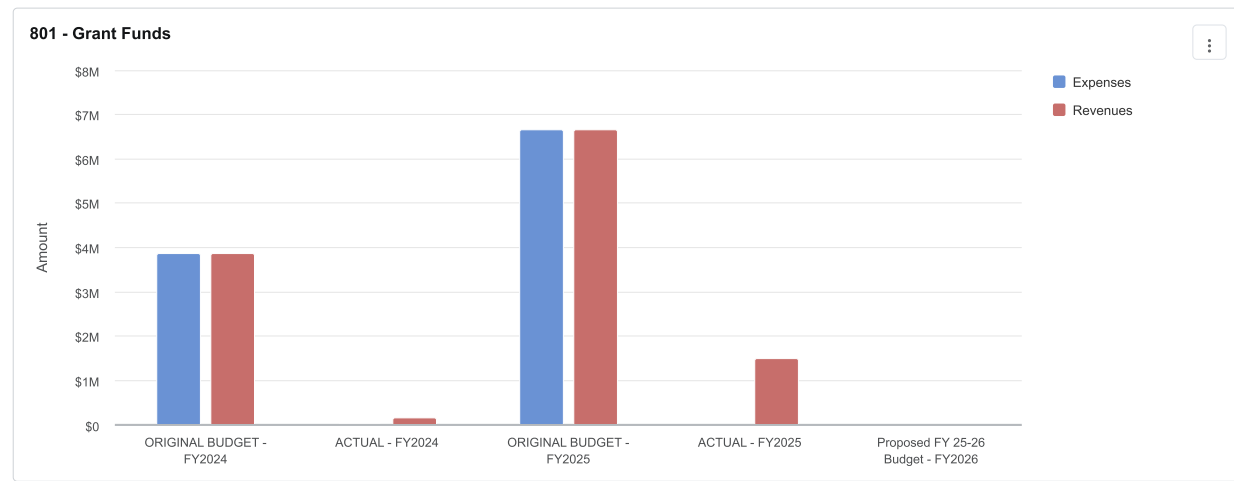
# Grant Funds

Project specific revenue sources from 3rd parties.



## Overview

The Grants Fund keeps track of all state and federal financial awards given to the City for specific projects or initiatives. Grants are typically used to support public services, stimulate the economy, or fund beneficial projects.



## Expenses and Revenues by Function

### 801 - Grant Funds

|                 | ORIGINAL BUDGET | ACTUAL   | ORIGINAL BUDGET | ACTUAL | PROPOSED FY 25-26 BUDGET        |                                 |
|-----------------|-----------------|----------|-----------------|--------|---------------------------------|---------------------------------|
|                 | FY2024          | FY2024   | FY2025          | FY2025 | FY25 Budget vs. FY25 Actual (%) | FY26 Budget vs. FY26 Budget (%) |
| <b>Expenses</b> |                 |          |                 |        |                                 |                                 |
| Expenses        | \$3,865,330     | \$16,599 | \$6,598,329     | \$0    | -100%                           | -100%                           |

|                               | ORIGINAL<br>BUDGET | ACTUAL    | ORIGINAL<br>BUDGET | ACTUAL      | PROPOSED FY 25-<br>26 BUDGET       |        |                                    |
|-------------------------------|--------------------|-----------|--------------------|-------------|------------------------------------|--------|------------------------------------|
|                               | FY2024             | FY2024    | FY2025             | FY2025      | FY25 Budget vs.<br>FY25 Actual (%) | FY2026 | FY25 Budget vs.<br>FY26 Budget (%) |
| CONTRACTUAL<br>SERVICES       |                    |           |                    |             |                                    |        |                                    |
| JAG GRANT                     | \$0                | \$0       | \$36,615           | \$0         | -100%                              | \$0    | -100%                              |
| PROFESSIONAL<br>SERVICES      | \$0                | \$324     | \$33,000           | \$0         | -100%                              | \$0    | -100%                              |
| CONTRACTUAL<br>SERVICES TOTAL | \$0                | \$324     | \$69,615           | \$0         | -100%                              | \$0    | -100%                              |
| EXPENSES TOTAL                | \$3,865,330        | \$16,922  | \$6,667,944        | \$0         | -100%                              | \$0    | -100%                              |
| Revenues                      | \$3,865,330        | \$159,559 | \$6,667,945        | \$1,485,508 | -78%                               | \$0    | -100%                              |

# Hotel Occupancy Fund



## Hotel Occupancy Tax (HOT) Fund Overview – FY 2026

The Hotel Occupancy Tax (HOT) Fund is generated from taxes collected on hotel and short-term rental stays in Bastrop. These funds are restricted by state law and must be used to promote tourism and attract overnight visitors.

In FY 2026, HOT funds will support the following:

- Marketing and promotion of Bastrop as a tourist destination
- Signature events like Mardi Gras, Lost Pines Christmas, and the Music Festival
- Cultural arts initiatives, including public art and the Percent for the Arts program
- Convention Center operations and a major capital improvement project
- The HOT Grant Program, which supports tourism-related events and projects led by partner organizations
- Strategic planning efforts focused on tourism, downtown development, and destination enhancement
- Community Assets such as Bastrop Museum & Visitor's Center, Opera House, African American Cultural Museum and the Lost Pines Art Center

All HOT fund expenditures are managed by Discover Bastrop to ensure alignment with tourism goals and state guidelines.

# Expenses and Revenues by Function

(Reflects all expenses and revenues at the Hotel Occupancy Fund level)

501 - Discover Bastrop HOT

|                                           | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|-------------------------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|------------------------------|------------------------------------|
|                                           | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                           |                    |                  |                    |                  |                                    |                              |                                    |
| Expenses                                  | \$518,000          | \$518,000        | \$517,600          | \$517,600        | 0%                                 | \$676,600                    | 31%                                |
| WAGES                                     |                    |                  |                    |                  |                                    |                              |                                    |
| LONGEVITY                                 | \$1,806            | \$1,623          | \$2,600            | \$2,458          | -5%                                | \$1,665                      | -36%                               |
| OPERATIONAL SALARIES                      | \$326,014          | \$319,705        | \$407,799          | \$422,965        | 4%                                 | \$766,956                    | 88%                                |
| OVERTIME                                  | \$0                | \$23,893         | \$15,000           | \$17,335         | 16%                                | \$8,000                      | -47%                               |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0              | \$0                | \$0              | –                                  | \$0                          | –                                  |
| <b>WAGES TOTAL</b>                        | <b>\$327,820</b>   | <b>\$345,220</b> | <b>\$425,399</b>   | <b>\$442,757</b> | <b>4%</b>                          | <b>\$776,621</b>             | <b>83%</b>                         |
| BENEFITS                                  |                    |                  |                    |                  |                                    |                              |                                    |
| GROUP INSURANCE                           | \$54,811           | \$46,256         | \$61,376           | \$61,774         | 1%                                 | \$135,147                    | 120%                               |
| RETIREMENT                                | \$41,012           | \$46,145         | \$57,100           | \$63,643         | 11%                                | \$96,416                     | 69%                                |
| SOCIAL SECURITY                           | \$24,943           | \$26,200         | \$31,210           | \$33,751         | 8%                                 | \$58,804                     | 88%                                |
| WORKERS<br>COMPENSATION                   | \$0                | \$3,470          | \$11,570           | \$1,702          | -85%                               | \$16,672                     | 44%                                |
| <b>BENEFITS TOTAL</b>                     | <b>\$120,766</b>   | <b>\$122,070</b> | <b>\$161,256</b>   | <b>\$160,870</b> | <b>0%</b>                          | <b>\$307,039</b>             | <b>90%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                  |                    |                  |                                    |                              |                                    |
| COMPUTER EQUIPMENT                        | \$500              | \$434            | \$500              | \$0              | -100%                              | \$500                        | 0%                                 |
| EQUIPMENT                                 | \$12,000           | \$19,021         | \$12,000           | \$6,804          | -43%                               | \$12,000                     | 0%                                 |
| FORMS PRINTING                            | \$7,500            | \$1,218          | \$7,500            | \$956            | -87%                               | \$105,000                    | 1,300%                             |
| FUEL                                      | \$200              | \$235            | \$200              | \$172            | -14%                               | \$200                        | 0%                                 |
| JANITORIAL SUPPLIES                       | \$14,000           | \$6,305          | \$14,000           | \$5,834          | -58%                               | \$14,000                     | 0%                                 |
| OFFICE EQUIPMENT                          | \$0                | \$0              | \$500              | \$0              | -100%                              | \$500                        | 0%                                 |
| POSTAGE                                   | \$2,200            | \$745            | \$2,200            | \$333            | -85%                               | \$3,000                      | 36%                                |
| SMALL TOOLS                               | \$500              | \$497            | \$500              | \$167            | -67%                               | \$500                        | 0%                                 |
| SUPPLIES                                  | \$19,300           | \$21,003         | \$19,300           | \$19,325         | 0%                                 | \$25,000                     | 30%                                |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$56,200</b>    | <b>\$49,460</b>  | <b>\$56,700</b>    | <b>\$33,592</b>  | <b>-41%</b>                        | <b>\$160,700</b>             | <b>183%</b>                        |
| MAINTENANCE & REPAIRS                     | \$51,450           | \$157,836        | \$54,500           | \$114,614        | 110%                               | \$104,500                    | 92%                                |
| OCCUPANCY                                 |                    |                  |                    |                  |                                    |                              |                                    |
| COMMUNICATIONS                            | \$24,900           | \$11,385         | \$24,900           | \$3,541          | -86%                               | \$26,700                     | 7%                                 |
| UTILITIES                                 | \$26,396           | \$32,303         | \$26,396           | \$38,631         | 46%                                | \$23,100                     | -12%                               |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$51,296</b>    | <b>\$43,688</b>  | <b>\$51,296</b>    | <b>\$42,172</b>  | <b>-18%</b>                        | <b>\$49,800</b>              | <b>-3%</b>                         |
| CONTRACTUAL SERVICES                      |                    |                  |                    |                  |                                    |                              |                                    |
| PAUL QUINN BELL TOWER                     | \$0                | \$0              | \$0                | \$0              | –                                  | \$25,000                     | –                                  |
| VISITOR CENTER                            | \$0                | \$0              | \$0                | \$235,454        | –                                  | \$293,632                    | –                                  |
| SHARED SERVICES - IT                      | \$0                | \$0              | \$0                | \$0              | –                                  | \$8,049                      | –                                  |
| ADMINISTRATIVE<br>SUPPORT                 | \$291,427          | \$291,427        | \$294,404          | \$269,870        | -8%                                | \$461,246                    | 57%                                |
| AFRICAN AMERICAN<br>MUSUEM                | \$0                | \$0              | \$50,000           | \$50,000         | 0%                                 | \$50,000                     | 0%                                 |
| BASTROP HISTORICAL<br>SOCIETY             | \$187,434          | \$101,673        | \$127,298          | \$127,298        | 0%                                 | \$140,193                    | 10%                                |
| BASTROP OPERA HOUSE                       | \$169,991          | \$169,991        | \$324,000          | \$194,000        | -40%                               | \$194,000                    | -40%                               |
| CITY SHARED SERVICES                      | \$101,673          | \$187,434        | \$235,454          | \$0              | -100%                              | \$0                          | -100%                              |
| CONTRACTUAL<br>SERVICES                   | \$40,000           | \$80,398         | \$40,000           | \$69,296         | 73%                                | \$40,000                     | 0%                                 |
| CREDIT CARD<br>PROCESSING FEES            | \$3,500            | \$1,640          | \$0                | \$2,763          | –                                  | \$0                          | –                                  |



|                                       | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY 25-<br>26 BUDGET       |                    |                                    |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|------------------------------------|
|                                       | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026             | FY25 Budget vs.<br>FY26 Budget (%) |
| DESTINATION<br>MARKETING CORP         | \$1,293,700        | \$1,031,200        | \$1,116,950        | \$1,053,950        | -6%                                | \$0                | -100%                              |
| EQUIPMENT RENTAL                      | \$7,500            | \$836              | \$7,500            | \$1,163            | -84%                               | \$10,000           | 33%                                |
| LEGAL SERVICES                        | \$2,000            | \$11,470           | \$5,000            | \$104              | -98%                               | \$5,000            | 0%                                 |
| LOST PINES ART LEAGUE                 | \$149,109          | \$149,109          | \$167,950          | \$167,950          | 0%                                 | \$167,950          | 0%                                 |
| PROFESSIONAL<br>SERVICES              | \$705,910          | \$210,756          | \$155,000          | \$381,482          | 146%                               | \$267,500          | 73%                                |
| PROPERTY & LIABILITY<br>INSURANCE     | \$9,000            | \$8,206            | \$9,000            | \$9,014            | 0%                                 | \$9,000            | 0%                                 |
| UNIFORMS                              | \$500              | \$1,228            | \$800              | \$260              | -68%                               | \$2,000            | 150%                               |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b> | <b>\$2,961,744</b> | <b>\$2,245,367</b> | <b>\$2,533,356</b> | <b>\$2,562,605</b> | <b>1%</b>                          | <b>\$1,673,570</b> | <b>-34%</b>                        |
| OTHER CHARGES                         |                    |                    |                    |                    |                                    |                    |                                    |
| BUSINESS<br>DEVELOPMENT               | \$3,000            | \$311              | \$3,000            | \$3,160            | 5%                                 | \$3,000            | 0%                                 |
| DUES, SUBSCRIPTIONS &<br>PUB          | \$4,010            | \$3,969            | \$4,010            | \$8,663            | 116%                               | \$37,010           | 823%                               |
| KERR CENTER                           | \$0                | \$0                | \$40,000           | \$40,000           | 0%                                 | \$50,000           | 25%                                |
| PROMOTIONAL<br>ADVERTISING            | \$14,500           | \$7,467            | \$5,500            | \$3,554            | -35%                               | \$15,500           | 182%                               |
| SPECIAL ADV &<br>MARKETING            | \$0                | \$0                | \$0                | \$0                | -                                  | \$100,000          | -                                  |
| SPECIAL EVENT<br>EXPENSE              | \$1,000            | \$45,800           | \$1,000            | \$35,208           | 3,421%                             | \$1,000            | 0%                                 |
| SPONSOR COMM EVENTS                   | \$35,500           | \$42,038           | \$76,000           | \$87,751           | 15%                                | \$138,000          | 82%                                |
| TRAVEL & TRAINING                     | \$10,250           | \$11,086           | \$12,250           | \$6,817            | -44%                               | \$18,250           | 49%                                |
| <b>OTHER CHARGES TOTAL</b>            | <b>\$68,260</b>    | <b>\$110,672</b>   | <b>\$141,760</b>   | <b>\$185,153</b>   | <b>31%</b>                         | <b>\$362,760</b>   | <b>156%</b>                        |
| OTHER SERVICES                        |                    |                    |                    |                    |                                    |                    |                                    |
| ADVERTISING                           | \$69,750           | \$27,942           | \$69,750           | \$44,007           | -37%                               | \$214,000          | 207%                               |
| <b>OTHER SERVICES TOTAL</b>           | <b>\$69,750</b>    | <b>\$27,942</b>    | <b>\$69,750</b>    | <b>\$44,007</b>    | <b>-37%</b>                        | <b>\$214,000</b>   | <b>207%</b>                        |
| CONTINGENCY                           | \$33,500           | \$26,824           | \$28,500           | \$10,471           | -63%                               | \$28,500           | 0%                                 |
| <b>EXPENSES TOTAL</b>                 | <b>\$4,258,786</b> | <b>\$3,647,080</b> | <b>\$4,040,117</b> | <b>\$4,113,840</b> | <b>2%</b>                          | <b>\$4,354,090</b> | <b>8%</b>                          |
| <b>Revenues</b>                       | <b>\$148,040</b>   | <b>\$269,381</b>   | <b>\$157,000</b>   | <b>\$4,192,899</b> | <b>2,571%</b>                      | <b>\$4,873,606</b> | <b>3,004%</b>                      |



# Discover Bastrop



## Overview

Discover Bastrop is the City's newly formed internal department responsible for tourism, marketing, cultural arts, special events, downtown revitalization and an extended line of support/collaboration with the Bastrop EDC. The department was established to unify and streamline efforts across these interconnected areas, following the transition of operations previously managed by Visit Bastrop. Discover Bastrop works to promote Bastrop as a dynamic destination for visitors, a welcoming community for residents, and a thriving location for businesses.

Discover Bastrop integrates the strategic priorities of several programs under one roof, including the Main Street Program, Cultural Arts Commission, Special Events, and Marketing. Through cross-functional collaboration and community partnerships, Discover Bastrop leads initiatives that attract visitors, increase hotel occupancy, strengthen local businesses, elevate public art, and enhance quality of life for all.

## Significant Base Budget Change in FY2026

### First Full Year of Operations:

FY 2026 marks the first full operational year of Discover Bastrop, the City's new department focused on tourism, marketing, downtown development, special events, and cultural arts.

#### • Staffing & Organizational Realignment:

- Absorbs two staff from former Visit Bastrop organization.
- Adds new positions: Cultural Arts Coordinator, Special Events Coordinator, and a Special Events Worker supporting the Convention Center.
- Offset by eliminating two high-level positions (Visit Bastrop Executive Director and Convention Center Director).
- Salary adjustments made to align absorbed positions with City pay scale.
- Net increase in capacity without an increase in overall personnel costs.

- **Operational Efficiencies & Cost Savings:**
  - ~\$500,000 reduction in operating expenses compared to the previous outsourced model.
  - Savings from eliminated third-party costs: rent, copier leases, janitorial services, HR and finance contracts.
- **Departmental Integration:**
  - Unifies Marketing, Main Street, Convention Center, Special Events, and Cultural Arts into one cohesive department.
  - Streamlines operations and improves internal coordination.
  - Eliminates duplication across marketing and program functions.
- **Centralized Marketing & Branding:**
  - Marketing responsibilities consolidated under the new Marketing Division (formerly Visit Bastrop).
  - Responsibilities include destination branding, advertising, visitor guide production, and media relations.
  - Reduced marketing budgets in other divisions (Main Street, CAC, Convention Center) due to centralization.
  - Development of a comprehensive tourism marketing strategy to drive hotel bookings and local promotion.
- **Events & Programming:**
  - Discover Bastrop will directly manage signature City events: Mardi Gras, Lost Pines Christmas (Wassail Fest, Merry on Main, Lighted Parade), Music Festival, etc.
  - Supports partner-led events and pursues new tourism-aligned programming.
  - Oversees and restructures the HOT grant application and review process.
- **Public Art & Cultural Engagement:**
  - Oversees implementation of the Percent for the Arts program.
  - Coordinates funding and project management for the Cultural Arts Commission.
  - Cultural Arts Coordinator position allows for expanded arts and cultural initiatives.
- **Strategic Planning & Grants:**
  - Budget includes funding for development of long-term strategies in tourism, downtown revitalization, and cultural development.
  - Supports destination enhancement initiatives and external grant opportunities.

## Expenditures by Function

### Discover Bastrop

|                                | FY2024             | FY2025             | FY2026             |                                 |
|--------------------------------|--------------------|--------------------|--------------------|---------------------------------|
|                                | FY2024             | FY2025             | FY2026             | FY2025 Budget vs. FY2026 Budget |
| <b>Expenses</b>                |                    |                    |                    |                                 |
| Expenses                       |                    |                    |                    |                                 |
| TRANS OUT-SPECIAL PROJECT FUND | \$0                | \$0                | \$150,000          | –                               |
| TRANS OUT-DEBT SERV (CC BONDS) | \$518,000          | \$517,600          | \$526,600          | 2%                              |
| <b>EXPENSES TOTAL</b>          | <b>\$518,000</b>   | <b>\$517,600</b>   | <b>\$676,600</b>   | <b>31%</b>                      |
| WAGES                          | \$0                | \$0                | \$776,621          | –                               |
| BENEFITS                       | \$0                | \$0                | \$307,039          | –                               |
| SUPPLIES & MATERIALS           | \$0                | \$0                | \$160,700          | –                               |
| MAINTENANCE & REPAIRS          | \$0                | \$0                | \$104,500          | –                               |
| OCCUPANCY                      | \$0                | \$0                | \$49,800           | –                               |
| CONTRACTUAL SERVICES           | \$2,442,574        | \$2,186,340        | \$1,648,570        | -25%                            |
| OTHER CHARGES                  | \$0                | \$40,000           | \$362,760          | 807%                            |
| OTHER SERVICES                 | \$0                | \$0                | \$214,000          | –                               |
| CONTINGENCY                    | \$0                | \$0                | \$28,500           | –                               |
| <b>EXPENSES TOTAL</b>          | <b>\$2,960,574</b> | <b>\$2,743,940</b> | <b>\$4,329,090</b> | <b>58%</b>                      |
| <b>Revenues</b>                |                    |                    |                    |                                 |

| FY2024         |   | FY2025 | FY2026 |                                 |
|----------------|---|--------|--------|---------------------------------|
| FY2024         |   | FY2025 | FY2026 | FY2025 Budget vs. FY2026 Budget |
| –              | – | –      | –      | –                               |
| REVENUES TOTAL | – | –      | –      | –                               |

## Total FTE Count for Discover Bastrop Fund

| Department       | Division                  | Year | Position Name             | FTE  |
|------------------|---------------------------|------|---------------------------|------|
| Discover Bastrop | Non Divisional            | 2026 | Discover Bastrop Director | 1    |
| Discover Bastrop | Non Divisional            | 2026 | Social Media/Admin Coord  | 1    |
| Discover Bastrop | Special Events            | 2026 | Special Events Coord      | 1    |
| Discover Bastrop | Marketing                 | 2026 | Marketing Coord           | 1    |
| Discover Bastrop | Main Street               | 2026 | Main Street Manager       | 1    |
| Discover Bastrop | Main Street               | 2026 | Main Street Coord         | 1    |
| Discover Bastrop | Culture & Arts Commission | 2026 | Culture & Arts Coord      | 0.5  |
| Discover Bastrop | Convention Center         | 2026 | Convention Center Manager | 1    |
| Discover Bastrop | Convention Center         | 2026 | Sales Manager             | 1    |
| Discover Bastrop | Convention Center         | 2026 | Executive Admin Asst      | 1    |
| Discover Bastrop | Convention Center         | 2026 | Maintenance Supervisor    | 1    |
| Discover Bastrop | Convention Center         | 2026 | Special Events Worker     | 3    |
| TOTAL            |                           |      |                           | 13.5 |

## Goal #1

### Establish Departmental Infrastructure:

- As a newly created department, Discover Bastrop's priority will be building a strong internal foundation. This includes hiring and onboarding new staff, clarifying roles and responsibilities, and creating systems that support cross-functional communication and collaboration. The focus will be on breaking down silos between divisions

## Goal #2

### Develop a Unified Marketing Strategy:

- Discover Bastrop will lead the development of an integrated marketing strategy that serves multiple audiences (visitors, residents, and businesses). This strategy will align all messaging under a unified brand, promote Bastrop's key assets and events, support local economic development efforts, and ensure consistent communication across platforms and departments.

## Goal #3

### Advance Strategic Planning Initiatives:

- The department will lead or support several high-level planning efforts that contribute to long-term downtown and tourism development. These include completing a Downtown Master Plan, launching the Percent for the Arts program, and moving forward with a parking feasibility study. These initiatives will provide the strategic direction and infrastructure needed to support a vibrant and visitor-friendly community.

## Goal #4

### **Develop and Track Division-Specific Performance Metrics:**

- To ensure transparency and accountability, Discover Bastrop will establish performance benchmarks for each division within the department. This includes tracking hotel occupancy and marketing ROI for tourism, engagement and event participation for Main Street and Events, and measurable impact of cultural arts programming. These metrics will guide future decision-making and help evaluate program success over time.



# Convention Center

(A division of the Discover Bastrop Department)



## Overview

The City of Bastrop's Convention & Exhibit Center is Central Texas' premier destination for corporate events. Nestled in the heart of the charming Historic District, we're just 25 minutes from Austin-Bergstrom International Airport and easily accessible via Highways 71, 21, and 95.

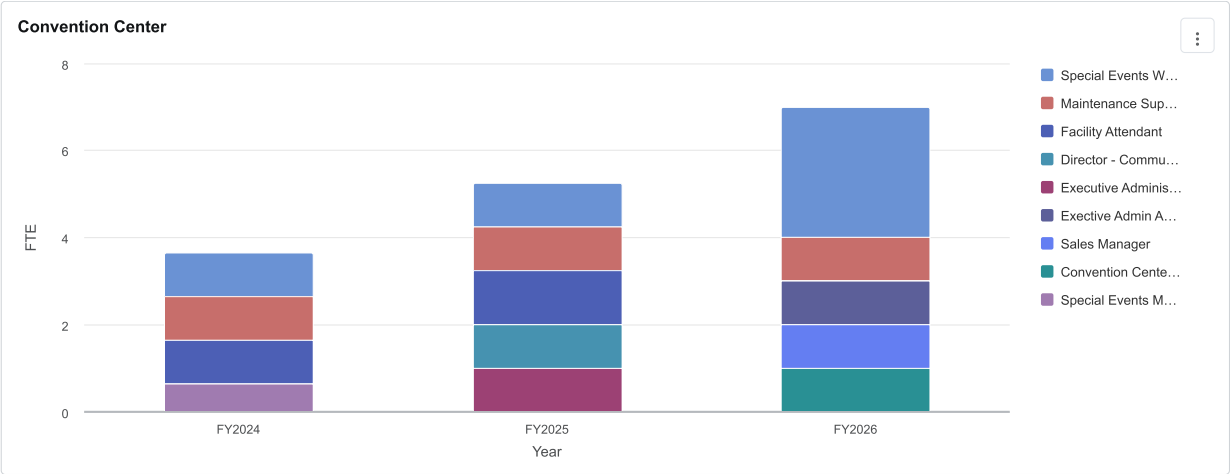
Our versatile 26,000-square-foot facility features flexible ballrooms, four fully equipped meeting rooms, two spacious patios, outdoor event space, and 316 complimentary on-site parking spots. Whether you're planning an intimate gathering for 10 or a large-scale event for up to 800 guests, our venue is designed to meet your needs with ease and style.

## Expenditures by Function

### Convention Center

|                       | FY2024     | FY2025     | FY2026             |                                 |
|-----------------------|------------|------------|--------------------|---------------------------------|
|                       | FY2024     | FY2025     | FY2026             | FY2025 Budget vs. FY2026 Budget |
| <b>Expenses</b>       |            |            |                    |                                 |
| WAGES                 | \$0        | \$0        | \$403,266          | —                               |
| BENEFITS              | \$0        | \$0        | \$178,603          | —                               |
| SUPPLIES & MATERIALS  | \$0        | \$0        | \$43,700           | —                               |
| MAINTENANCE & REPAIRS | \$0        | \$0        | \$49,500           | —                               |
| OCCUPANCY             | \$0        | \$0        | \$47,100           | —                               |
| CONTRACTUAL SERVICES  | \$0        | \$0        | \$269,785          | —                               |
| OTHER CHARGES         | \$0        | \$0        | \$7,000            | —                               |
| OTHER SERVICES        | \$0        | \$0        | \$4,000            | —                               |
| <b>EXPENSES TOTAL</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,002,954</b> | —                               |
| <b>Revenues</b>       |            |            |                    |                                 |
| —                     | —          | —          | —                  | —                               |
| <b>REVENUES TOTAL</b> | —          | —          | —                  | —                               |

# Personnel Schedule



Data Updated: Aug 01, 2025, 12:54 PM





# Cultural Arts Commission

(A division of the Discover Bastrop Department)

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## Overview

The City of Bastrop's Cultural Arts Program is founded on the principle of fostering a diverse and inclusive community. We are committed to engaging people of all ages, backgrounds, and abilities by incorporating local histories and neighborhood narratives into programming, promoting all forms of artistic expression, and ensuring cultural relevance and accessibility. Strategic partnerships and collaboration are central to our approach, with a focus on building strong relationships across sectors—connecting with schools, artists, businesses, and arts organizations to create a robust cultural network and encourage community-wide investment. To ensure the political, social, and economic stability of the arts in Bastrop, we are aligning local resources, developing income-generating opportunities, and building a structure resilient to changes in leadership. The Cultural Arts Commission is supported by City staff and guided through three defined phases: initial creation, growth, and long-term sustainability through grants and secure funding sources. Transparency and accountability remain key priorities, with quarterly reports to City Council and clear metrics to track growth and impact. Effective implementation of the Cultural Arts Master Plan (CAMP) is overseen by the Commission, which defines goals, roles, and a Bastrop-specific process, while actively recruiting community volunteers. Finally, promoting Bastrop as an arts and culture destination is vital to our vision. Through strategic marketing, partnerships with Visit Bastrop and local organizations, the revival of Main Street festivals, and sponsorship of annual arts initiatives, we aim to position Bastrop as a vibrant hub for cultural tourism.

The commission will transition into a committee under Discover Bastrop ROOTS board allowing for more flexibility in project selection and speed.

## Expenditures by Function

### Cultural Arts Commission

|                 | FY2024 | FY2025 | FY2026   |                                 |
|-----------------|--------|--------|----------|---------------------------------|
|                 | FY2024 | FY2025 | FY2026   | FY2025 Budget vs. FY2026 Budget |
| <b>Expenses</b> |        |        |          |                                 |
| WAGES           | \$0    | \$0    | \$33,257 | —                               |

|                       | FY2024 | FY2025 | FY2026   |                                 |
|-----------------------|--------|--------|----------|---------------------------------|
|                       | FY2024 | FY2025 | FY2026   | FY2025 Budget vs. FY2026 Budget |
| BENEFITS              | \$0    | \$0    | \$8,322  | —                               |
| SUPPLIES & MATERIALS  | \$0    | \$0    | \$2,000  | —                               |
| MAINTENANCE & REPAIRS | \$0    | \$0    | \$5,000  | —                               |
| CONTRACTUAL SERVICES  | \$0    | \$0    | \$47,500 | —                               |
| OTHER CHARGES         | \$0    | \$0    | \$1,000  | —                               |
| EXPENSES TOTAL        | \$0    | \$0    | \$97,079 | —                               |
| Revenues              |        |        |          |                                 |
| —                     | —      | —      | —        | —                               |
| REVENUES TOTAL        | —      | —      | —        | —                               |

## Personnel Schedule



Data Updated: Aug 01, 2025, 12:54 PM



# Main Street

(A division of the Discover Bastrop Department)



## Overview

Bastrop Main Street Program was created to support the growth and vitality of businesses in Bastrop's historic downtown. Today, the Main Street District encompasses a 62-block area and is home to more than 200 businesses and organizations. The program is charged with preserving the district's historic character while fostering community engagement and driving purposeful economic development. As Bastrop continues to evolve, the Main Street Program remains committed to reflecting the City's values and culture, ensuring the district remains a vibrant, authentic representation of the community

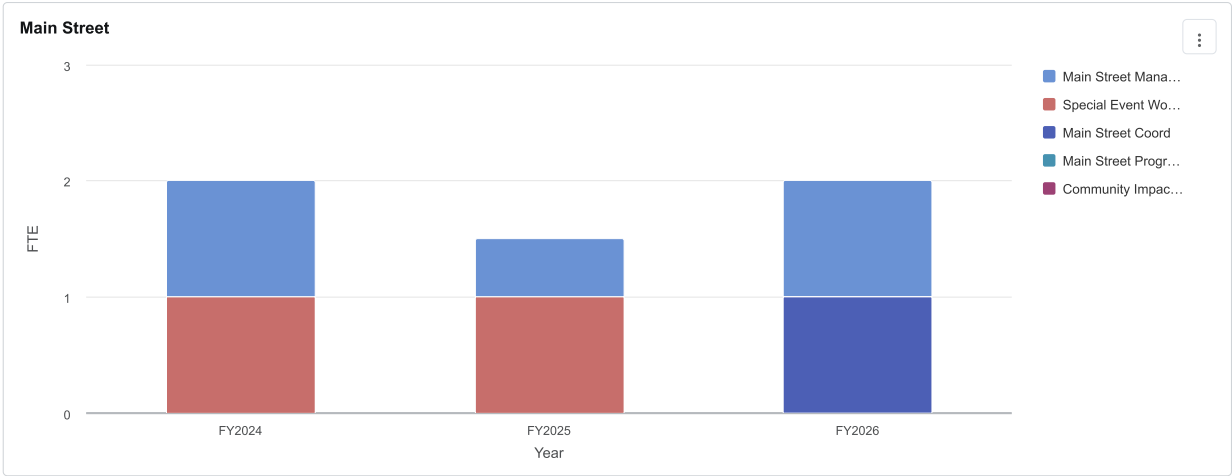
## Expenditures by Function

### Main Street

|                      | FY2024 | FY2025 | FY2026   |                                 |
|----------------------|--------|--------|----------|---------------------------------|
|                      | FY2024 | FY2025 | FY2026   | FY2025 Budget vs. FY2026 Budget |
| <b>Expenses</b>      |        |        |          |                                 |
| WAGES                | \$0    | \$0    | \$63,308 | —                               |
| BENEFITS             | \$0    | \$0    | \$25,088 | —                               |
| SUPPLIES & MATERIALS | \$0    | \$0    | \$8,000  | —                               |

| FY2024               |     | FY2025 | FY2026    |                                 |
|----------------------|-----|--------|-----------|---------------------------------|
| FY2024               |     | FY2025 | FY2026    | FY2025 Budget vs. FY2026 Budget |
| OCCUPANCY            | \$0 | \$0    | \$1,800   | —                               |
| CONTRACTUAL SERVICES | \$0 | \$0    | \$81,480  | —                               |
| OTHER CHARGES        | \$0 | \$0    | \$92,760  | —                               |
| OTHER SERVICES       | \$0 | \$0    | \$10,000  | —                               |
| CONTINGENCY          | \$0 | \$0    | \$28,500  | —                               |
| EXPENSES TOTAL       | \$0 | \$0    | \$310,936 | —                               |
| Revenues             |     |        |           |                                 |
| —                    | —   | —      | —         | —                               |
| REVENUES TOTAL       | —   | —      | —         | —                               |

## Personnel Schedule



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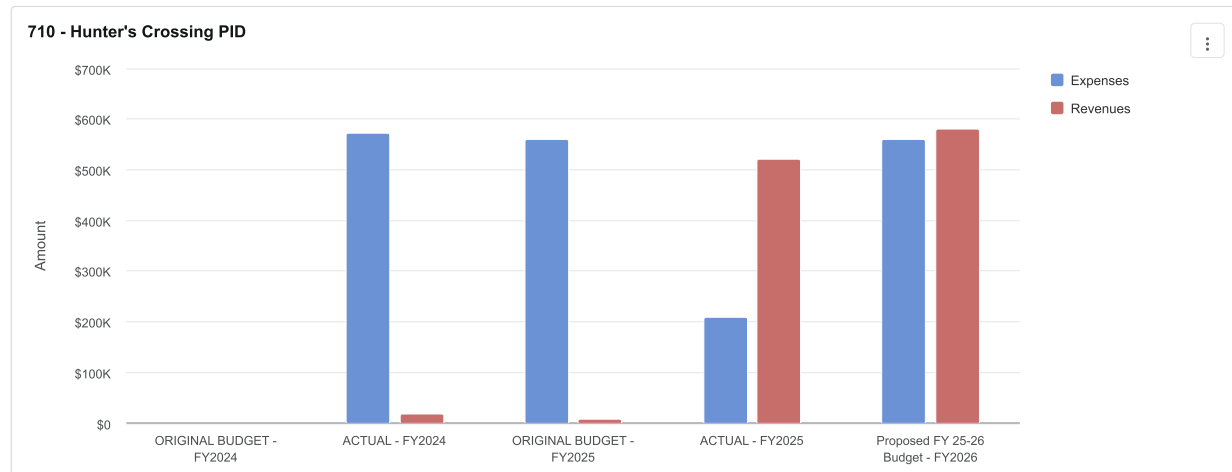
# Hunters Crossing Public Improvement District (PID)

Fund 710. The repository of levies collected for developer payments and PID obligations.



## Overview

The Hunters Crossing Public Improvement District was established to finance public improvement projects benefiting a defined area. The district includes the construction of public streets, water distribution lines, storm sewer lines, public area landscaping, parks, and trails. Assessments are levied against properties within the district to fund these improvements.



Data Updated: Oct 02, 2025, 12:43 PM

## Expenses and Revenues by Function

710 - Hunter's Crossing PID

|                                   | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|-----------------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|------------------------------|------------------------------------|
|                                   | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                   |                    |                  |                    |                  |                                    |                              |                                    |
| Expenses                          | \$0                | \$74,900         | \$74,900           | \$74,900         | 0%                                 | \$74,900                     | 0%                                 |
| MAINTENANCE & REPAIRS             | \$0                | \$106,263        | \$111,144          | \$93,931         | -15%                               | \$111,144                    | 0%                                 |
| CONTRACTUAL SERVICES              |                    |                  |                    |                  |                                    |                              |                                    |
| ADMINISTRATIVE SUPPORT            | \$0                | \$12,378         | \$5,000            | \$15,603         | 212%                               | \$11,220                     | 124%                               |
| LEGAL SERVICES                    | \$0                | \$21,267         | \$5,000            | \$23,300         | 366%                               | \$5,000                      | 0%                                 |
| LEGAL SERVICES - TAXES            | \$0                | \$167            | \$250              | \$289            | 15%                                | \$250                        | 0%                                 |
| PROFESSIONAL SERVICES             | \$0                | \$123            | \$6,000            | \$0              | -100%                              | \$0                          | -100%                              |
| PROPERTY TAX<br>COLLECT/APPRaisal | \$0                | \$1,515          | \$1,725            | \$1,494          | -13%                               | \$1,725                      | 0%                                 |
| CONTRACTUAL SERVICES<br>TOTAL     | <b>\$0</b>         | <b>\$35,451</b>  | <b>\$17,975</b>    | <b>\$40,686</b>  | <b>126%</b>                        | <b>\$18,195</b>              | <b>1%</b>                          |
| OTHER CHARGES                     |                    |                  |                    |                  |                                    |                              |                                    |
| REIMBURSEMENT TO<br>DEVELOPMENT   | \$0                | \$355,000        | \$355,000          | \$0              | -100%                              | \$355,000                    | 0%                                 |
| OTHER CHARGES TOTAL               | <b>\$0</b>         | <b>\$355,000</b> | <b>\$355,000</b>   | <b>\$0</b>       | <b>-100%</b>                       | <b>\$355,000</b>             | <b>0%</b>                          |
| EXPENSES TOTAL                    | <b>\$0</b>         | <b>\$571,614</b> | <b>\$559,019</b>   | <b>\$209,516</b> | <b>-63%</b>                        | <b>\$559,239</b>             | <b>0%</b>                          |
| <b>Revenues</b>                   | \$0                | \$18,081         | \$7,000            | \$521,067        | 7,344%                             | \$581,279                    | 8,204%                             |





# Land Acquisition Designated Fund

Fund 520. A portion of the development process.



## Overview

The Land Acquisition Designated Fund is reserved for anticipated property purchases necessary to support City projects, such as securing rights-of-way and other strategic land needs. This fund ensures the City is financially prepared to act when opportunities or requirements for land acquisition arise.

## Expenses and Revenues by Function

### 520 - Land Acquisition Fund

|                   | ORIGINAL<br>BUDGET | ACTUAL  | ORIGINAL<br>BUDGET | ACTUAL  | PROPOSED FY 25-26<br>BUDGET        |         |                                    |
|-------------------|--------------------|---------|--------------------|---------|------------------------------------|---------|------------------------------------|
|                   | FY2024             | FY2024  | FY2025             | FY2025  | FY25 Budget vs. FY25<br>Actual (%) | FY2026  | FY25 Budget vs. FY26<br>Budget (%) |
| Expenses          | –                  | –       | –                  | –       | –                                  | –       | –                                  |
| Revenues          |                    |         |                    |         |                                    |         |                                    |
| Revenues          | \$1,865            | \$2,036 | \$1,865            | \$1,935 | 4%                                 | \$1,865 | 0%                                 |
| REVENUES<br>TOTAL | \$1,865            | \$2,036 | \$1,865            | \$1,935 | 4%                                 | \$1,865 | 0%                                 |



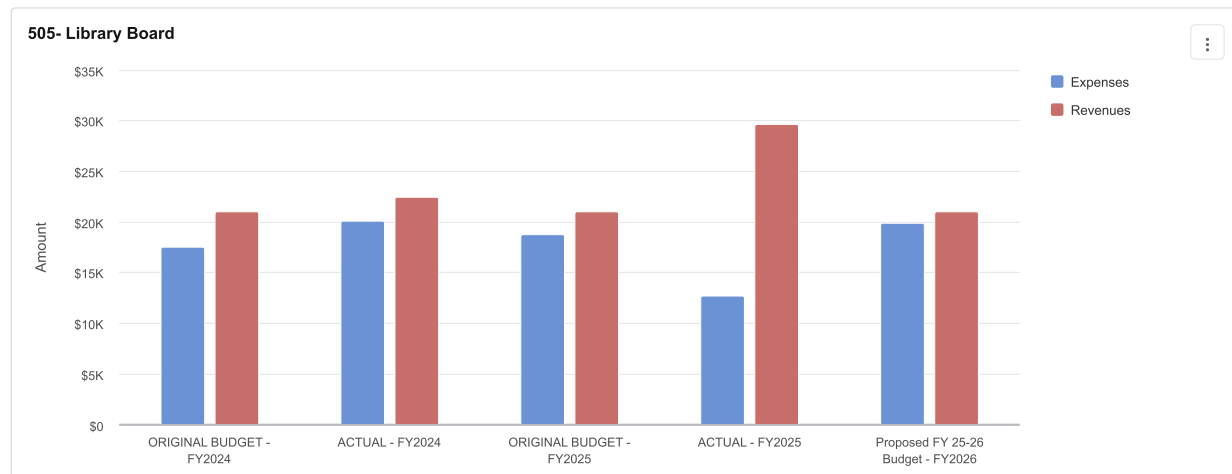
# Library Board Fund

Fund 505. Helping support minds of all ages.



## Overview

The Library Board Fund exists to enhance the library's ability to offer exceptional programs, respond to emerging needs, and invest in the future of our community. By managing these funds with care and purpose, we ensure that every donation directly supports meaningful, patron-focused experiences that promote literacy, learning, and lifelong connection to the library.



Data Updated: Oct 02, 2025, 12:43 PM

## Expenses and Revenues by Function

### 505- Library Board

|                   | ORIGINAL<br>BUDGET | ACTUAL   | ORIGINAL<br>BUDGET | ACTUAL   | PROPOSED FY 25-26<br>BUDGET        |          |                                    |
|-------------------|--------------------|----------|--------------------|----------|------------------------------------|----------|------------------------------------|
|                   | FY2024             | FY2024   | FY2025             | FY2025   | FY25 Budget vs. FY25<br>Actual (%) | FY2026   | FY25 Budget vs. FY26<br>Budget (%) |
| Expenses          | \$17,500           | \$20,056 | \$18,800           | \$12,734 | -32%                               | \$19,890 | 6%                                 |
| Revenues          | \$21,000           | \$22,419 | \$21,000           | \$29,663 | 41%                                | \$21,000 | 0%                                 |
| REVENUES<br>TOTAL | \$21,000           | \$22,419 | \$21,000           | \$29,663 | 41%                                | \$21,000 | 0%                                 |

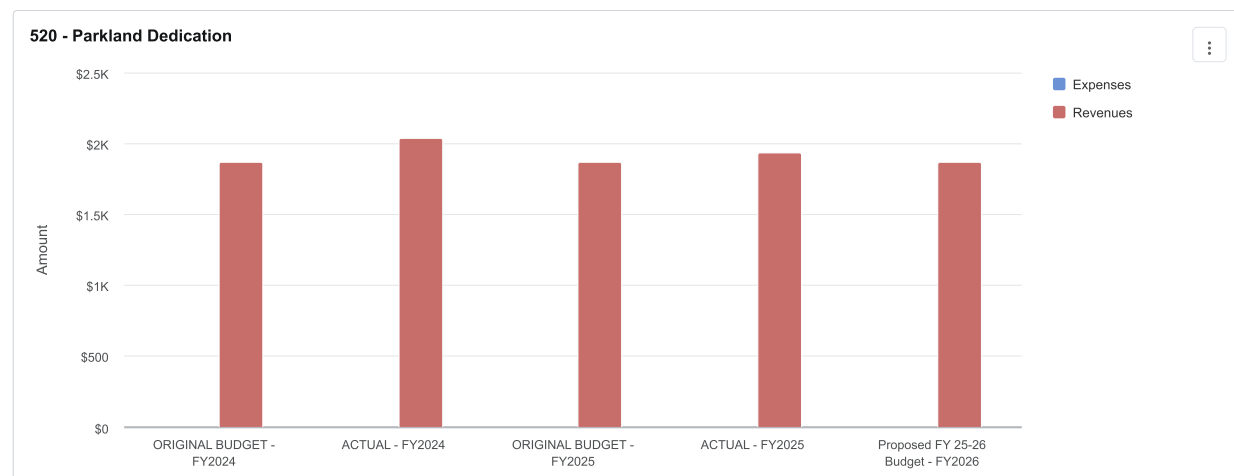
# Parkland and Trail Dedication Fund

Fund 520. Helping fund greenspace and quality of life improvements.



## Overview

This fund is designated to account for the receipt and disbursement of funds allocated for special improvement projects related to City parks, trails, and associated public amenities.



## Expenses and Revenues by Function

### 520 - Parkland Dedication

|                       | ORIGINAL BUDGET | ACTUAL         | ORIGINAL BUDGET | ACTUAL         | PROPOSED FY 25-26 BUDGET        |                |                                 |
|-----------------------|-----------------|----------------|-----------------|----------------|---------------------------------|----------------|---------------------------------|
|                       | FY2024          | FY2024         | FY2025          | FY2025         | FY25 Budget vs. FY25 Actual (%) | FY2026         | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>       | —               | —              | —               | —              | —                               | —              | —                               |
| <b>Revenues</b>       |                 |                |                 |                |                                 |                |                                 |
| Revenues              | \$1,865         | \$2,036        | \$1,865         | \$1,935        | 4%                              | \$1,865        | 0%                              |
| <b>REVENUES TOTAL</b> | <b>\$1,865</b>  | <b>\$2,036</b> | <b>\$1,865</b>  | <b>\$1,935</b> | <b>4%</b>                       | <b>\$1,865</b> | <b>0%</b>                       |



# Street Maintenance Fund

Fund 110. Repairing EXISTING streets using sales tax dollars.



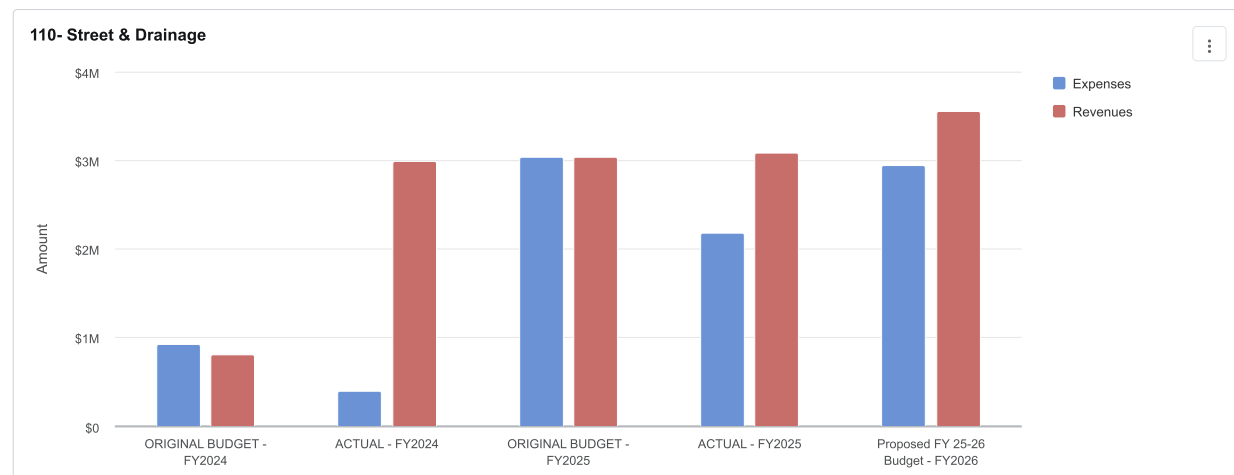
## Overview

The Street Maintenance Fund funds a robust street maintenance program. This new program focuses on repairing, rehabilitating, and reconstructing streets. This fund is where things like pothole patching and crack sealing come from.

This fund is for existing streets and is funded by a 3/8th cent sales tax that was previously allocated to the Bastrop Economic Development Corporation (BEDC)

In 2023, the Bastrop voters voted to move a portion of the then 1/2 cent to BEDC to streets, citing a need for a long term sustainable revenue source.

## Expenses and Revenues by Function



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110- Street & Drainage

|                                  | ORIGINAL<br>BUDGET | ACTUAL    | ORIGINAL<br>BUDGET | ACTUAL    | PROPOSED FY 25-<br>26 BUDGET       |           |                                    |
|----------------------------------|--------------------|-----------|--------------------|-----------|------------------------------------|-----------|------------------------------------|
|                                  | FY2024             | FY2024    | FY2025             | FY2025    | FY25 Budget vs.<br>FY25 Actual (%) | FY2026    | FY25 Budget vs.<br>FY26 Budget (%) |
| Expenses                         |                    |           |                    |           |                                    |           |                                    |
| Expenses                         | \$921,483          | \$399,949 | \$500,000          | \$339,975 | -32%                               | \$0       | -100%                              |
| WAGES                            |                    |           |                    |           |                                    |           |                                    |
| LONGEVITY                        | \$0                | \$0       | \$6,200            | \$4,352   | -30%                               | \$4,134   | -33%                               |
| OPERATIONAL SALARIES             | \$0                | \$0       | \$863,800          | \$838,140 | -3%                                | \$983,615 | 14%                                |
| OVERTIME                         | \$0                | \$0       | \$10,000           | \$13,398  | 34%                                | \$10,000  | 0%                                 |
| SIGN ON<br>BONUS/RETENTION       | \$0                | \$0       | \$0                | \$0       | —                                  | \$0       | —                                  |
| WAGES TOTAL                      | \$0                | \$0       | \$880,000          | \$855,890 | -3%                                | \$997,749 | 13%                                |
| BENEFITS                         |                    |           |                    |           |                                    |           |                                    |
| GROUP INSURANCE                  | \$0                | \$0       | \$150,000          | \$135,480 | -10%                               | \$185,866 | 24%                                |
| RETIREMENT                       | \$0                | \$0       | \$122,200          | \$123,975 | 1%                                 | \$119,847 | -2%                                |
| SOCIAL SECURITY                  | \$0                | \$0       | \$66,100           | \$64,970  | -2%                                | \$75,564  | 14%                                |
| WORKERS<br>COMPENSATION          | \$0                | \$0       | \$50,576           | \$16,417  | -68%                               | \$58,779  | 16%                                |
| BENEFITS TOTAL                   | \$0                | \$0       | \$388,876          | \$340,842 | -12%                               | \$440,056 | 13%                                |
| SUPPLIES & MATERIALS             |                    |           |                    |           |                                    |           |                                    |
| CHEMICALS                        | \$0                | \$0       | \$12,500           | \$5,596   | -55%                               | \$1,500   | -88%                               |
| FUEL                             | \$0                | \$0       | \$40,000           | \$30,498  | -24%                               | \$42,000  | 5%                                 |
| HOT MIX, ASPHALT,<br>GRAVEL      | \$0                | \$0       | \$75,000           | \$57,210  | -24%                               | \$100,000 | 33%                                |
| JANITORIAL SUPPLIES              | \$0                | \$0       | \$500              | \$28      | -94%                               | \$500     | 0%                                 |
| OFFICE EQUIPMENT                 | \$0                | \$0       | \$2,000            | \$1,991   | 0%                                 | \$2,000   | 0%                                 |
| SAFETY SUPPLIES                  | \$0                | \$0       | \$2,000            | \$4,986   | 149%                               | \$4,500   | 125%                               |
| SMALL TOOLS                      | \$0                | \$0       | \$4,000            | \$2,585   | -35%                               | \$5,000   | 25%                                |
| STREET SIGNS & 911<br>ADDRESSING | \$0                | \$0       | \$12,500           | \$17,483  | 40%                                | \$15,000  | 20%                                |
| SUPPLIES                         | \$0                | \$0       | \$3,500            | \$4,699   | 34%                                | \$4,500   | 29%                                |
| SUPPLIES & MATERIALS<br>TOTAL    | \$0                | \$0       | \$152,000          | \$125,074 | -18%                               | \$175,000 | 15%                                |
| MAINTENANCE & REPAIRS            | \$0                | \$0       | \$675,000          | \$97,635  | -86%                               | \$747,000 | 11%                                |
| OCCUPANCY                        |                    |           |                    |           |                                    |           |                                    |
| COMMUNICATIONS                   | \$0                | \$0       | \$3,500            | \$6,705   | 92%                                | \$4,000   | 14%                                |
| UTILITIES                        | \$0                | \$0       | \$7,250            | \$59,252  | 717%                               | \$7,250   | 0%                                 |
| OCCUPANCY TOTAL                  | \$0                | \$0       | \$10,750           | \$65,957  | 514%                               | \$11,250  | 5%                                 |
| CONTRACTUAL SERVICES             |                    |           |                    |           |                                    |           |                                    |
| SHARED SERVICES - IT             | \$0                | \$0       | \$0                | \$0       | —                                  | \$6,683   | —                                  |
| ADMINISTRATIVE<br>SUPPORT        | \$0                | \$0       | \$50,000           | \$45,833  | -8%                                | \$50,000  | 0%                                 |
| CONTRACTUAL SERVICES             | \$0                | \$0       | \$130,000          | \$94,636  | -27%                               | \$127,600 | -2%                                |
| ENGINEERING &<br>CONSULTING      | \$0                | \$0       | \$10,000           | \$0       | -100%                              | \$25,000  | 150%                               |
| EQUIPMENT RENTAL                 | \$0                | \$0       | \$5,000            | \$1,313   | -74%                               | \$5,000   | 0%                                 |
| PROFESSIONAL<br>SERVICES         | \$0                | \$0       | \$3,500            | \$3,084   | -12%                               | \$50,000  | 1,329%                             |
| UNIFORMS                         | \$0                | \$0       | \$15,300           | \$9,078   | -41%                               | \$17,500  | 14%                                |
| VEHICLE/EQUIP<br>REPLACEMENT FEE | \$0                | \$0       | \$216,774          | \$198,710 | -8%                                | \$216,774 | 0%                                 |
| SHARED SERVICES -<br>FLEET       | \$0                | \$0       | \$0                | \$0       | —                                  | \$8,490   | —                                  |
| CONTRACTUAL<br>SERVICES TOTAL    | \$0                | \$0       | \$430,574          | \$352,653 | -18%                               | \$507,047 | 18%                                |
| OTHER CHARGES                    |                    |           |                    |           |                                    |           |                                    |
| DUES, SUBSCRIPTIONS &<br>PUB     | \$0                | \$0       | \$150              | \$0       | -100%                              | \$150     | 0%                                 |
| TRAVEL & TRAINING                | \$0                | \$0       | \$1,500            | \$385     | -74%                               | \$1,500   | 0%                                 |
| OTHER CHARGES TOTAL              | \$0                | \$0       | \$1,650            | \$385     | -77%                               | \$1,650   | 0%                                 |

|                      | ORIGINAL<br>BUDGET | ACTUAL      | ORIGINAL<br>BUDGET | ACTUAL      | PROPOSED FY 25-<br>26 BUDGET       |             |                                    |
|----------------------|--------------------|-------------|--------------------|-------------|------------------------------------|-------------|------------------------------------|
|                      | FY2024             | FY2024      | FY2025             | FY2025      | FY25 Budget vs.<br>FY25 Actual (%) | FY2026      | FY25 Budget vs.<br>FY26 Budget (%) |
| OTHER SERVICES       |                    |             |                    |             |                                    |             |                                    |
| ADVERTISING          | \$0                | \$0         | \$150              | \$711       | 374%                               | \$500       | 233%                               |
| OTHER SERVICES TOTAL | \$0                | \$0         | \$150              | \$711       | 374%                               | \$500       | 233%                               |
| TRANSFERS OUT        | \$0                | \$0         | \$0                | \$0         | –                                  | \$63,297    | –                                  |
| EXPENSES TOTAL       | \$921,483          | \$399,949   | \$3,039,000        | \$2,179,123 | -28%                               | \$2,943,549 | -3%                                |
| Revenues             | \$810,000          | \$2,985,321 | \$3,039,000        | \$3,079,978 | 1%                                 | \$3,549,000 | 17%                                |

**Streets/Drainage OBB-FTE**

| Position Name                     | FY2024      | FY2025      | FY2026      |
|-----------------------------------|-------------|-------------|-------------|
| <b>FTE</b>                        |             |             |             |
| Public Works Director             | 0.5         | 1           | 0           |
| Crew Leader, Drainage             | 1           | 1           | 1           |
| Superintendent                    | 1           | 1           | 0           |
| Mechanic                          | 1           | 0           | 0           |
| Special Event Worker              | 0           | 0           | 0           |
| Maintenance Worker                | 6           | 6           | 6           |
| Superintendent Streets & Drainage | 0           | 0           | 1           |
| GIS Analyst                       | 0           | 0           | 0.2         |
| Crew Leader, Streets              | 1           | 1           | 1           |
| Equipment Operator                | 3           | 3           | 3           |
| Public Works Technician           | 1           | 0.5         | 0.5         |
| Equipment Operator, Senior        | 2           | 2           | 2           |
| Streets & Drainage Director       | 0           | 0           | 1           |
| System Administrator              | 0           | 0           | 0.4         |
| Data Systems Director             | 0           | 0           | 0.2         |
| GIS Manager                       | 0           | 0           | 0.2         |
| Foreman                           | 1           | 0           | 0           |
| <b>FTE</b>                        | <b>17.5</b> | <b>15.5</b> | <b>16.5</b> |

# Transportation Impact Fees

Fund 310. Fees paid by developers for the construction of new roads near or serving their development.



## Overview

A Roadway Impact Fee is a charge assessed on new development to help fund the cost of expanding roadway infrastructure necessary to accommodate growth. Collected at the time of development, these fees ensure that new construction contributes its fair share toward improvements such as new roads, road widening, and intersection upgrades. The revenues are restricted to eligible transportation projects identified in the City's Capital Improvement Plan and must comply with regulations outlined in Chapter 395 of the Texas Local Government Code. This funding mechanism helps maintain roadway service levels as the community grows, reducing the burden on existing taxpayers. The first year of collection will be in the FY 26 fiscal year.

## Expenses and Revenues by Function

310 Transportation Impact Fees

|                           | ORIGINAL<br>BUDGET | ACTUAL     | ORIGINAL<br>BUDGET | ACTUAL          | PROPOSED FY 25-26<br>BUDGET        |                    |                                    |
|---------------------------|--------------------|------------|--------------------|-----------------|------------------------------------|--------------------|------------------------------------|
|                           | FY2024             | FY2024     | FY2025             | FY2025          | FY25 Budget vs. FY25<br>Actual (%) | FY2026             | FY25 Budget vs. FY26<br>Budget (%) |
| <b>Expenses</b>           | –                  | –          | –                  | –               | –                                  | –                  | –                                  |
| <b>Revenues</b>           |                    |            |                    |                 |                                    |                    |                                    |
| Revenues                  | \$0                | \$0        | \$0                | \$41,143        | –                                  | \$1,538,004        | –                                  |
| <b>REVENUES<br/>TOTAL</b> | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b>         | <b>\$41,143</b> | –                                  | <b>\$1,538,004</b> | –                                  |





# Type B - Bastrop Economic Development Corporation

Fund 601. A part of the economic engine that is drawing development to Bastrop.



## Overview

The mission of the Bastrop Economic Development Corporation (BEDC) is to be a driving force to attract, support, and sustain the economic growth of the Bastrop Community.

As we embark on Fiscal Year 2026, the BEDC remains committed to fostering a vibrant and sustainable economic environment in our community. Building upon the foundational goals established in Fiscal Year 2025, our budget reflects a strategic approach to enhance our initiatives across key pillars: Industrial Park Development, Workforce Development, Business Attraction, Retention, and Expansion, and Partnerships.

The BEDC has set ambitious goals for Fiscal Year 2026, building on its strategic pillars to drive economic growth, enhance community well-being and support local businesses. The FY26 budget is designed to align with our long-term vision of sustainable economic development. Our primary goals include increasing job opportunities, attracting new businesses, and supporting existing enterprises. We aim to allocate resources effectively to maximize our impact on the local economy.

This budget reflects our commitment to creating a vibrant economic environment that benefits all residents and stakeholders in Bastrop.

## Significant Base Budget Change in FY2026

**Reductions:**

With the BEDC’s relocation of their offices to City Hall, the Office Rental line item has been removed, and Utilities reduced to cover only the water needed for irrigation in the Business and Industrial Park. That has amounted to a cost savings of over \$45,000 per year.

The BEDC has completed its contract with FiberLight to place fiber into the Business Park. Therefore, that line item has been eliminated, creating a cost reduction of \$84,560 per year.

With the exception of the Blakey Lane Extension project, the BEDC’s commitments to fund City Projects have all been satisfied. BEDC's portion of the Blakey Lane Extension project is considered a capital expense and has been re-coded as such.

**Increases:**

BEDC’s salaries have increased by *\$143,217* as a result of hiring a second full-time employee, a Business Attraction, Retention, and Expansion (BARE) Manager. This is the first full fiscal year that the BARE Manager will be employed by the BEDC, thus requiring an increase in the budgeted amount.

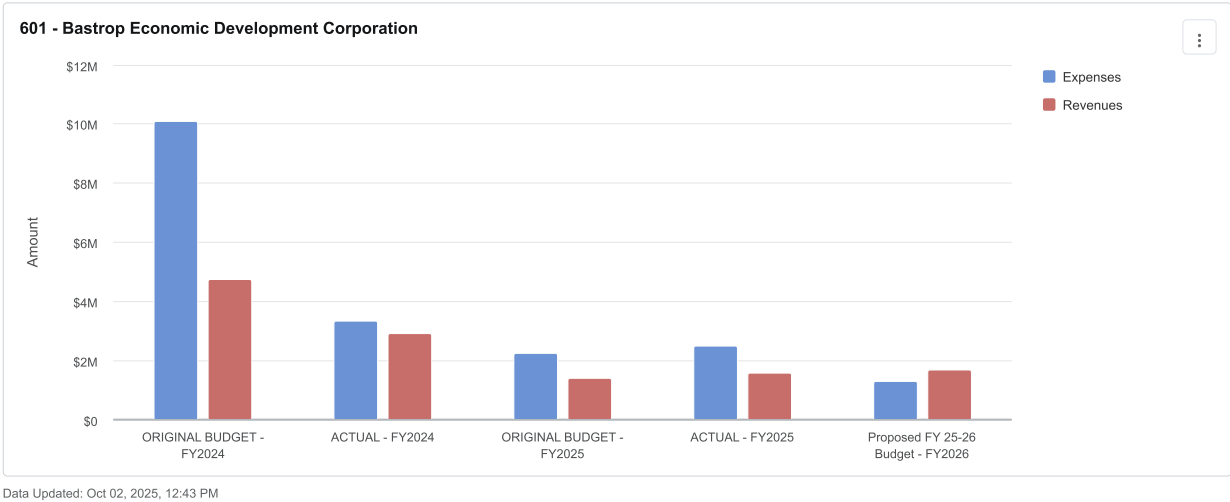
With the addition of the BARE Manager on the BEDC team, the marketing budget has been increased by \$78,500. This includes the addition of a Promotional Expenses line item, which allows the BEDC to allocate 10% of corporate revenues for promotional purposes per LGC 505.103.

One of the BARE Manager’s goals is to increase interaction with existing businesses in Bastrop, so the BRE program amount has been increased by \$7,000. The education and workforce program has increased by \$5,000. As \$25,000 was committed to Community Action for their training and educational programs last fiscal year, this will give the BARE Manager \$5,000 for any incidental expenses.

Budgeted amounts for Office Supplies, Communications, and Dues have increased by a total of \$5,825 to accommodate the additional team member.

With a renewed focus on marketing the Business and Industrial Park, it is critical to maintain the portions of the Park still owned by the BEDC. Therefore, the Park Maintenance expense has been increased by \$3,000.

**FY 2026 Summary**



**Expenditures by Function**

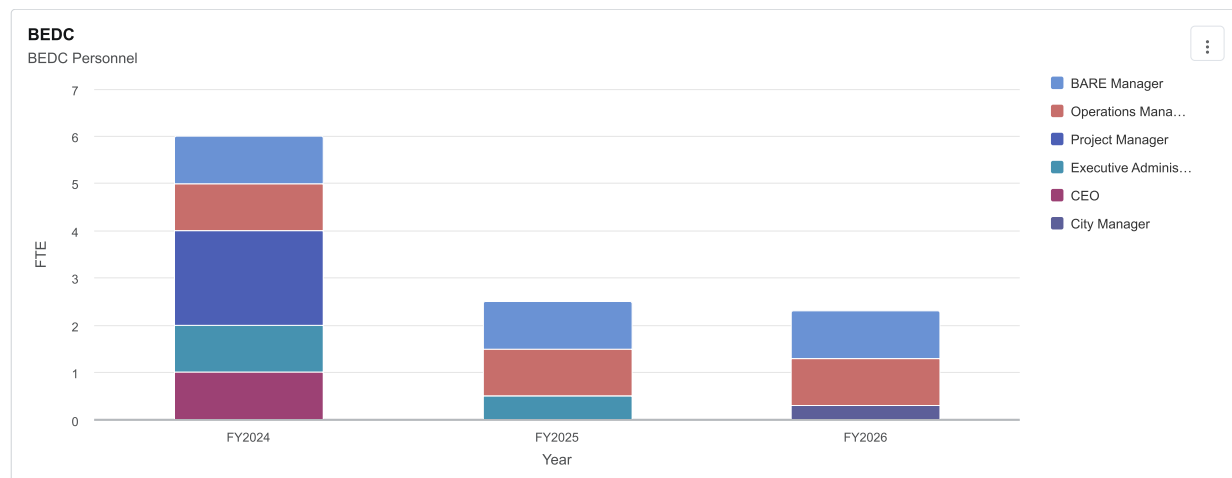
| 601 - Bastrop Economic Development Corporation |                 |        |                 |        |                                 |        |                                 |
|------------------------------------------------|-----------------|--------|-----------------|--------|---------------------------------|--------|---------------------------------|
|                                                | ORIGINAL BUDGET | ACTUAL | ORIGINAL BUDGET | ACTUAL | PROPOSED FY 25-26 BUDGET        |        |                                 |
|                                                | FY2024          | FY2024 | FY2025          | FY2025 | FY25 Budget vs. FY25 Actual (%) | FY2026 | FY25 Budget vs. FY26 Budget (%) |

|                                           | ORIGINAL<br>BUDGET | ACTUAL           | ORIGINAL<br>BUDGET | ACTUAL           |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|-------------------------------------------|--------------------|------------------|--------------------|------------------|------------------------------------|------------------------------|------------------------------------|
|                                           | FY2024             | FY2024           | FY2025             | FY2025           | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                           |                    |                  |                    |                  |                                    |                              |                                    |
| Expenses                                  | \$1,419,400        | \$2,275,247      | \$200,000          | \$1,208,256      | 504%                               | \$60,000                     | -70%                               |
| WAGES                                     |                    |                  |                    |                  |                                    |                              |                                    |
| COMPENSATED<br>ABSENCES                   | \$0                | -\$3,445         | \$0                | \$0              | –                                  | \$0                          | –                                  |
| LONGEVITY                                 | \$1,380            | \$1,200          | \$1,380            | \$970            | -30%                               | \$1,295                      | -6%                                |
| OPERATIONAL SALARIES                      | \$589,404          | \$176,972        | \$235,896          | \$225,139        | -5%                                | \$263,085                    | 12%                                |
| OVERTIME                                  | \$0                | \$0              | \$0                | \$0              | –                                  | \$0                          | –                                  |
| PRE-EMPLOYMENT<br>EXPENSE                 | \$25,000           | \$0              | \$0                | \$0              | –                                  | \$0                          | –                                  |
| SIGN ON<br>BONUS/RETENTION                | \$0                | \$0              | \$0                | \$0              | –                                  | \$0                          | –                                  |
| <b>WAGES TOTAL</b>                        | <b>\$615,784</b>   | <b>\$174,726</b> | <b>\$237,276</b>   | <b>\$226,109</b> | <b>-5%</b>                         | <b>\$264,380</b>             | <b>11%</b>                         |
| BENEFITS                                  |                    |                  |                    |                  |                                    |                              |                                    |
| GROUP INSURANCE                           | \$61,328           | \$17,233         | \$20,444           | \$17,448         | -15%                               | \$28,024                     | 37%                                |
| RETIREMENT                                | \$79,570           | \$16,843         | \$30,170           | \$27,184         | -10%                               | \$30,447                     | 1%                                 |
| SOCIAL SECURITY                           | \$41,836           | \$7,805          | \$17,699           | \$13,940         | -21%                               | \$20,226                     | 14%                                |
| WORKERS<br>COMPENSATION                   | \$865              | \$921            | \$865              | \$242            | -72%                               | \$1,079                      | 25%                                |
| <b>BENEFITS TOTAL</b>                     | <b>\$183,599</b>   | <b>\$42,803</b>  | <b>\$69,178</b>    | <b>\$58,813</b>  | <b>-15%</b>                        | <b>\$79,776</b>              | <b>15%</b>                         |
| SUPPLIES & MATERIALS                      |                    |                  |                    |                  |                                    |                              |                                    |
| OFFICE EQUIPMENT                          | \$8,000            | \$0              | \$3,000            | \$2,915          | -3%                                | \$3,000                      | 0%                                 |
| POSTAGE                                   | \$200              | \$35             | \$200              | \$0              | -100%                              | \$200                        | 0%                                 |
| SUPPLIES                                  | \$6,000            | \$1,237          | \$1,800            | \$1,150          | -36%                               | \$2,500                      | 39%                                |
| <b>SUPPLIES &amp; MATERIALS<br/>TOTAL</b> | <b>\$14,200</b>    | <b>\$1,272</b>   | <b>\$5,000</b>     | <b>\$4,065</b>   | <b>-19%</b>                        | <b>\$5,700</b>               | <b>14%</b>                         |
| MAINTENANCE & REPAIRS                     | \$16,000           | \$12,105         | \$12,000           | \$91,589         | 663%                               | \$20,000                     | 67%                                |
| OCCUPANCY                                 |                    |                  |                    |                  |                                    |                              |                                    |
| COMMUNICATIONS                            | \$9,000            | \$7,171          | \$1,875            | \$3,645          | 94%                                | \$5,000                      | 167%                               |
| OFFICE RENTAL                             | \$43,200           | \$39,600         | \$10,800           | \$7,500          | -31%                               | \$0                          | -100%                              |
| UTILITIES                                 | \$4,000            | \$3,099          | \$1,000            | \$4,332          | 333%                               | \$5,800                      | 480%                               |
| <b>OCCUPANCY TOTAL</b>                    | <b>\$56,200</b>    | <b>\$49,871</b>  | <b>\$13,675</b>    | <b>\$15,477</b>  | <b>13%</b>                         | <b>\$10,800</b>              | <b>-21%</b>                        |
| CONTRACTUAL SERVICES                      |                    |                  |                    |                  |                                    |                              |                                    |
| SHARED SERVICES - IT                      | \$0                | \$0              | \$0                | \$0              | –                                  | \$0                          | –                                  |
| AUDIT                                     | \$4,500            | \$0              | \$4,500            | \$0              | -100%                              | \$4,500                      | 0%                                 |
| CITY ADMINISTRATIVE<br>SUPPORT            | \$25,000           | \$25,000         | \$25,000           | \$22,917         | -8%                                | \$25,000                     | 0%                                 |
| CITY PROJECTS &<br>PROGRAMS               | \$4,772,000        | \$452,165        | \$1,025,000        | \$221,897        | -78%                               | \$0                          | -100%                              |
| CITY SHARED SERVICES                      | \$10,000           | \$10,000         | \$20,000           | \$27,500         | 38%                                | \$50,000                     | 150%                               |
| CONTRACTUAL SERVICES                      | \$0                | \$0              | \$0                | \$1,310          | –                                  | \$4,800                      | –                                  |
| EMPLOYEE BOND                             | \$82,560           | \$84,431         | \$84,560           | \$82,036         | -3%                                | \$250                        | -100%                              |
| ENGINEERING &<br>CONSULTING               | \$15,000           | \$1,265          | \$0                | \$0              | –                                  | \$0                          | –                                  |
| LEGAL SERVICES                            | \$75,000           | \$47,438         | \$75,000           | \$22,822         | -70%                               | \$75,000                     | 0%                                 |
| MAIN STREET PROG<br>SUPPORT               | \$50,000           | \$25,000         | \$25,000           | \$22,917         | -8%                                | \$50,000                     | 100%                               |
| PROFESSIONAL<br>SERVICES                  | \$65,000           | \$5,419          | \$25,000           | \$20,596         | -18%                               | \$30,000                     | 20%                                |
| PROPERTY & LIABILITY<br>INSURANCE         | \$2,500            | \$2,313          | \$0                | \$0              | –                                  | \$0                          | –                                  |
| UNEMPLOYMENT TAX                          | \$0                | \$2,571          | \$0                | \$0              | –                                  | \$0                          | –                                  |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b>     | <b>\$5,101,560</b> | <b>\$655,602</b> | <b>\$1,284,060</b> | <b>\$421,994</b> | <b>-67%</b>                        | <b>\$239,550</b>             | <b>-81%</b>                        |
| OTHER CHARGES                             |                    |                  |                    |                  |                                    |                              |                                    |
| MARKETING TRAVEL                          | \$0                | \$0              | \$0                | \$105            | –                                  | \$5,000                      | –                                  |
| SPL PRJT BUS RETEN &<br>EXPAN             | \$0                | \$0              | \$0                | \$555            | –                                  | \$20,000                     | –                                  |

|                                 | ORIGINAL<br>BUDGET  | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|---------------------------------|---------------------|--------------------|--------------------|--------------------|------------------------------------|------------------------------|------------------------------------|
|                                 | FY2024              | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| AUTO ALLOWANCE                  | \$12,000            | \$0                | \$0                | \$1,845            | –                                  | \$0                          | –                                  |
| BONDS FOR BEDC<br>OFFICERS      | \$1,000             | \$289              | \$1,000            | \$50               | -95%                               | \$750                        | -25%                               |
| BUSINESS<br>DEVELOPMENT         | \$8,000             | \$1,035            | \$2,500            | \$5,941            | 138%                               | \$5,000                      | 100%                               |
| CLOSING COSTS                   | \$25,000            | \$0                | \$25,000           | \$0                | -100%                              | \$25,000                     | 0%                                 |
| DIGITAL ADV &<br>MARKETING      | \$30,000            | \$22,489           | \$30,000           | \$27,500           | -8%                                | \$30,000                     | 0%                                 |
| DUES, SUBSCRIPTIONS &<br>PUB    | \$20,000            | \$12,119           | \$20,000           | \$18,597           | -7%                                | \$25,000                     | 25%                                |
| FIRE DEPT DESIGNATED<br>EXP     | \$0                 | \$0                | \$0                | \$0                | –                                  | \$0                          | –                                  |
| LOCAL/MISC ADV &<br>SPONSORSHIP | \$10,000            | \$10,552           | \$10,000           | \$30,340           | 203%                               | \$30,000                     | 200%                               |
| NATIONAL/REG ADV &<br>MARKETING | \$10,000            | \$0                | \$5,000            | \$24,790           | 396%                               | \$25,000                     | 400%                               |
| PD LEOSE EXP                    | \$60,000            | \$0                | \$0                | \$0                | –                                  | \$0                          | –                                  |
| PROMOTIONAL<br>ADVERTISING      | \$0                 | \$0                | \$0                | \$0                | –                                  | \$65,000                     | –                                  |
| SPECIAL ADV &<br>MARKETING      | \$10,000            | \$4,200            | \$2,000            | \$4,481            | 124%                               | \$10,000                     | 400%                               |
| SPL EDUC & WORKFORCE<br>DEVELOP | \$150,000           | \$25,000           | \$25,000           | \$25,500           | 2%                                 | \$30,000                     | 20%                                |
| SPL RETAIL RECRUITING           | \$15,000            | \$5,500            | \$15,000           | \$15,500           | 3%                                 | \$22,000                     | 47%                                |
| STREET LIGHTING                 | \$0                 | \$0                | \$0                | \$0                | –                                  | \$0                          | –                                  |
| TRAVEL & TRAINING               | \$10,000            | \$279              | \$3,500            | \$9,293            | 166%                               | \$5,000                      | 43%                                |
| <b>OTHER CHARGES TOTAL</b>      | <b>\$361,000</b>    | <b>\$81,463</b>    | <b>\$139,000</b>   | <b>\$164,498</b>   | <b>18%</b>                         | <b>\$297,750</b>             | <b>114%</b>                        |
| CONTINGENCY                     | \$50,000            | \$0                | \$25,000           | \$0                | -100%                              | \$25,000                     | 0%                                 |
| CAPITAL OUTLAY                  | \$2,000,000         | \$0                | \$0                | \$0                | –                                  | \$0                          | –                                  |
| DEBT SERVICES                   | \$275,227           | \$49,228           | \$275,227          | \$286,747          | 4%                                 | \$282,418                    | 3%                                 |
| <b>EXPENSES TOTAL</b>           | <b>\$10,092,970</b> | <b>\$3,342,317</b> | <b>\$2,260,416</b> | <b>\$2,477,548</b> | <b>10%</b>                         | <b>\$1,285,374</b>           | <b>-43%</b>                        |
| <b>Revenues</b>                 | <b>\$4,746,140</b>  | <b>\$2,912,471</b> | <b>\$1,402,572</b> | <b>\$1,567,747</b> | <b>12%</b>                         | <b>\$1,667,100</b>           | <b>19%</b>                         |

The table above shows a significant reduction in revenue and expenses due to the Street Maintenance Tax that was approved by voters in 2023. Additionally, capital expenses are removed from operating expenses and kept as designated funds in the fund balance.

## Personnel Schedule



## Goal #1

### Industrial Park

In FY 2025, the BEDC focused on marketing the Business and Industrial Park through national and global publications, updating maps, and improving infrastructure. In FY 2026, the BEDC plans to:

- **Expand Marketing Efforts:** Increase visibility by targeting additional global publications and hosting industry-specific events to showcase the park's potential.
- **Infrastructure Development:** Build on the groundwork laid in FY 2025 by initiating construction of shovel-ready sites to attract high-growth industries like aerospace and advanced manufacturing.

## Goal #2

### Workforce Development

Recognizing the critical need for a skilled workforce, the BEDC's FY 2025 goals emphasized collaboration with workforce partners and hosting business roundtables. In FY 2026, the BEDC will:

- **Launch Specialized Training Programs:** Partner with local educational institutions to create industry-specific training tailored to the needs of businesses in Bastrop.
- **Expand Workforce Events:** Host larger-scale career fairs and workshops to connect residents with job opportunities in emerging industries.

## Goal #3

### Business Attraction, Retention, and Expansion

The BEDC's commitment to business attraction, retention, and expansion remains a top priority. FY 2025 saw the BEDC focus on land banking and enhanced advertising. For FY 2026, the BEDC aims to:

- **Strengthen Business Retention Programs:** Develop a comprehensive support system for existing businesses, including access to financing and mentorship opportunities.
- **Diversify Business Recruitment:** Target industries that align with Bastrop's strengths, such as life sciences and clean energy, to ensure sustainable growth.

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# Vehicle Equipment and Replacement Fund (VERF)

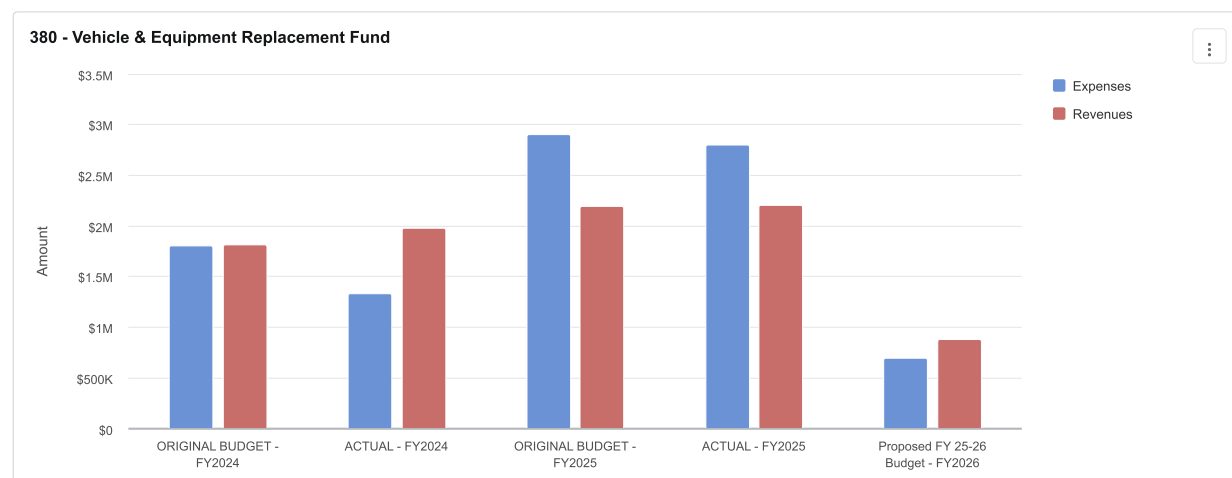
Fund 380. Planning for the future.

## Overview

The Vehicle and Equipment Replacement Fund (VERF) was established to provide a structured process for the purchase, replacement, and disposal of City vehicles and equipment. This fund ensures long-term planning and budgeting for fleet and technology assets, promoting fiscal stability and operational efficiency. The policy governing the VERF sets criteria for asset management and establishes procedures to maintain adequate funding for the timely replacement of equipment. It also helps stabilize annual budgeting and ensures sufficient cash flow for scheduled replacements and acquisitions.

The current VERF funding is unsustainable as is. The police department policy has been restructured to state that a new officer does not get a take home car until after year three of service. In prior years, the officers shared vehicles per shift. This was the costliest impact to the VERF fund at over \$115,000 per officer vehicle.

The fund is healthy enough to invest the fund balance and use the interest earned to pay off a short term tax note of 5-7 years assuming at least a 4% rate of return.



Data Updated: Oct 02, 2025, 12:43 PM

## Expenses and Revenues by Function



## 380 - Vehicle &amp; Equipment Replacement Fund

|                                       | ORIGINAL<br>BUDGET | ACTUAL             | ORIGINAL<br>BUDGET | ACTUAL             | PROPOSED FY 25-<br>26 BUDGET       |                  |                                    |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|------------------|------------------------------------|
|                                       | FY2024             | FY2024             | FY2025             | FY2025             | FY25 Budget vs.<br>FY25 Actual (%) | FY2026           | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>                       |                    |                    |                    |                    |                                    |                  |                                    |
| Expenses                              | \$1,369,000        | \$1,390,090        | \$2,453,427        | \$2,384,093        | -3%                                | \$238,689        | -90%                               |
| CONTRACTUAL<br>SERVICES               |                    |                    |                    |                    |                                    |                  |                                    |
| LEASE PAYMENTS                        | \$435,068          | -\$62,191          | \$451,941          | \$418,981          | -7%                                | \$451,942        | 0%                                 |
| <b>CONTRACTUAL<br/>SERVICES TOTAL</b> | <b>\$435,068</b>   | <b>-\$62,191</b>   | <b>\$451,941</b>   | <b>\$418,981</b>   | <b>-7%</b>                         | <b>\$451,942</b> | <b>0%</b>                          |
| <b>EXPENSES TOTAL</b>                 | <b>\$1,804,068</b> | <b>\$1,327,899</b> | <b>\$2,905,368</b> | <b>\$2,803,074</b> | <b>-4%</b>                         | <b>\$690,631</b> | <b>-76%</b>                        |
| <b>Revenues</b>                       | \$1,811,584        | \$1,977,569        | \$2,195,311        | \$2,207,831        | 1%                                 | \$875,774        | -60%                               |



# Water & Wastewater Impact Fees

Fund 306. Fees to new development to help pay for their impact to the system.

## Overview

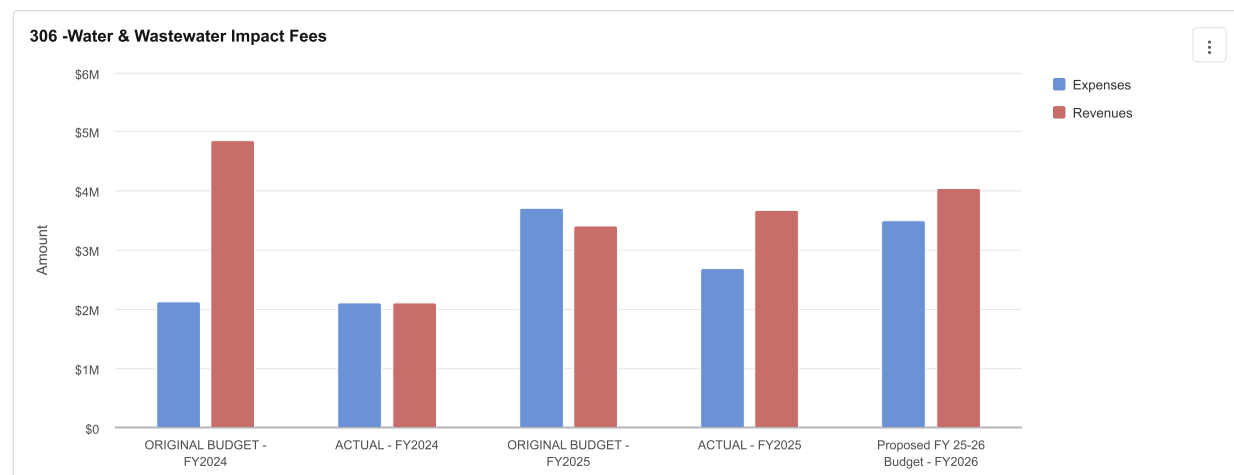
Governed by Chapter 395.001 of the Texas Local Government Code, the City of Bastrop imposes water and wastewater impact fees on new development to help fund or recoup the costs of capital improvements and facility expansions necessitated by and attributable to that new development.

They help fund new construction or facility expansion to serve future development during the next ten (10) years.

“Impact Fee means a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development”.

### Recoverable costs include:

- Construction
- Surveying and engineering
- Land acquisition and associated costs
- Financing costs
- Engineering costs associated with Land Use/Capital Improvements Planning
- Financial consulting costs associated with Developing Impact Fees



Data Updated: Oct 02, 2025, 12:43 PM

# Expenses and Revenues by Function

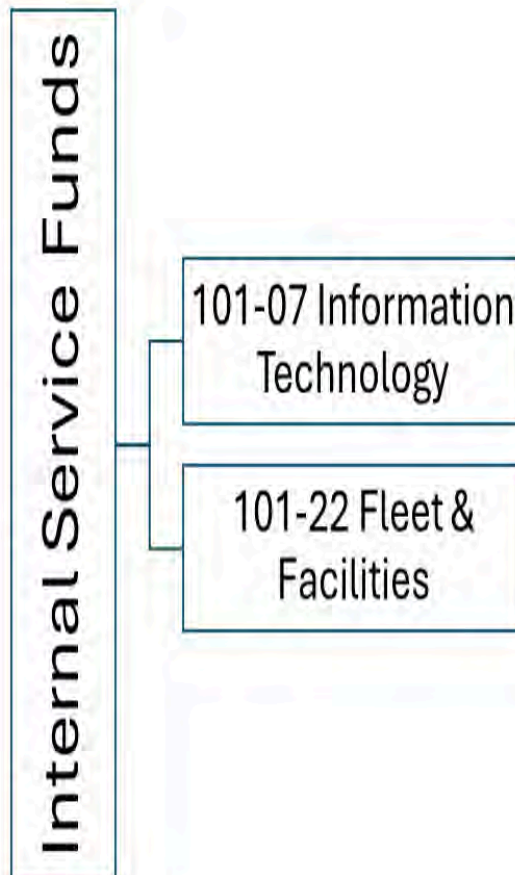
306 -Water & Wastewater Impact Fees

|                               | ORIGINAL<br>BUDGET | ACTUAL      | ORIGINAL<br>BUDGET | ACTUAL      |                                    | PROPOSED FY 25-<br>26 BUDGET |                                    |
|-------------------------------|--------------------|-------------|--------------------|-------------|------------------------------------|------------------------------|------------------------------------|
|                               | FY2024             | FY2024      | FY2025             | FY2025      | FY25 Budget vs.<br>FY25 Actual (%) | FY2026                       | FY25 Budget vs.<br>FY26 Budget (%) |
| <b>Expenses</b>               |                    |             |                    |             |                                    |                              |                                    |
| Expenses                      | \$2,115,501        | \$2,115,500 | \$3,697,000        | \$2,664,750 | -28%                               | \$3,478,992                  | -6%                                |
| CONTRACTUAL<br>SERVICES       |                    |             |                    |             |                                    |                              |                                    |
| PROFESSIONAL<br>SERVICES      | \$10,000           | \$53        | \$10,000           | \$14,804    | 48%                                | \$10,000                     | 0%                                 |
| CONTRACTUAL<br>SERVICES TOTAL | \$10,000           | \$53        | \$10,000           | \$14,804    | 48%                                | \$10,000                     | 0%                                 |
| EXPENSES TOTAL                | \$2,125,501        | \$2,115,553 | \$3,707,000        | \$2,679,554 | -28%                               | \$3,488,992                  | -6%                                |
| <b>Revenues</b>               | \$4,848,640        | \$2,109,906 | \$3,415,997        | \$3,665,868 | 7%                                 | \$4,049,240                  | 19%                                |

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## Internal Service Funds

Funds dedicated to providing internal service such as IT and Fleet Maintenance. Currently, those funds are held in the General Fund. A transfer into a new fund category will occur before the FY 27 fiscal year.





# Fleet and Facilities

Fund 101. Department 22. Ensuring we are good stewards of public funds in the care of buildings and equipment we use.

## Overview

### Why We Do What We Do

At the heart of the Fleet & Facilities Department is a commitment to service, safety, and stewardship. As a newly established and rapidly growing department, we bring energy, innovation, and a strong sense of purpose to every task. We exist to ensure that every City vehicle and facility operates at its best—because when we do our job well, every other department can do theirs even better. We believe in being proactive, dependable partners who take pride in delivering cost-effective solutions and exceptional customer service to support the City of Bastrop’s mission and future.

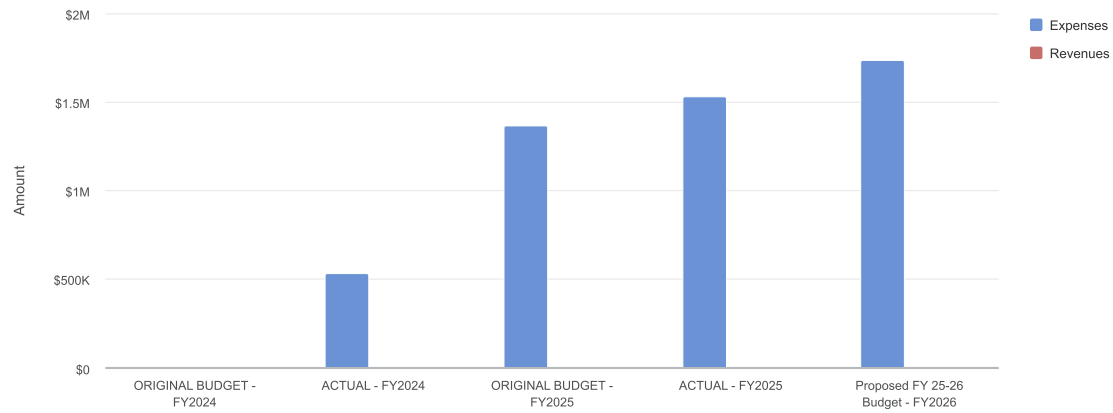
. A relatively young fund, established in 2023, it has streamlined vehicle tracking, maintenance, and routine care of both buildings and vehicles. Maintenance of our assets ensures the public that the city can be good stewards of the funds entrusted to us.



## Significant Base Budget Change in FY2026

Several line items within the Fleet & Facilities budget reflect strategic adjustments to better align with current operational needs and City priorities. The increase in **Safety Supplies** supports enhanced workplace safety by ensuring first aid kits are stocked in all City buildings, upgrading and expanding AED coverage, and maintaining fire extinguishers to code. The rise in **Software Maintenance** costs is attributed to the implementation of OpenGov for facility asset management and Samsara for vehicle telematics, both of which will significantly improve tracking, reporting, and operational efficiency. Conversely, a reduction in **Office Equipment** expenses reflects the recent completion of office remodels, eliminating the need for additional furniture or major equipment purchases in the near term.

### 101-22 Fleet & Facilities



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## Expenditures by Function

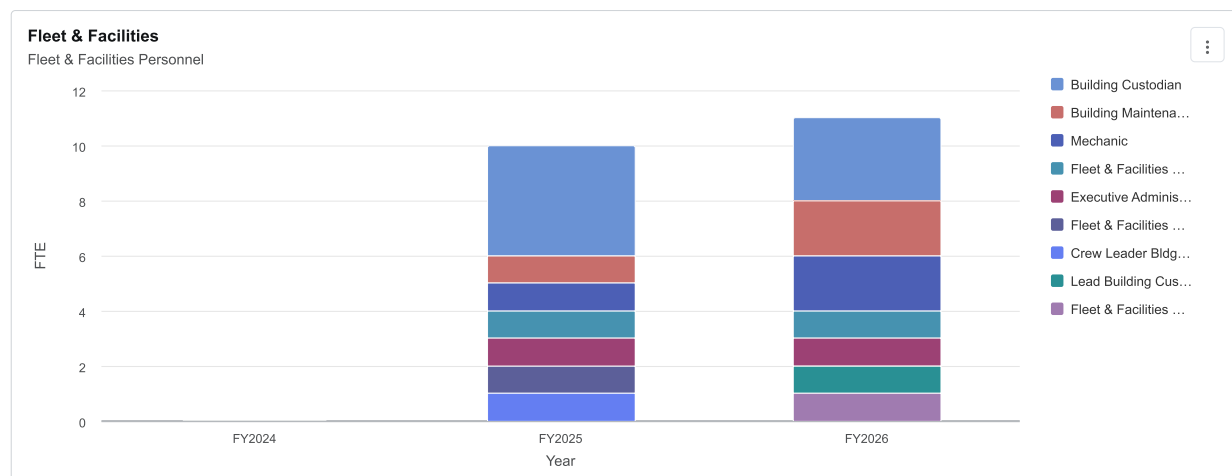
### 101-22 Fleet & Facilities

|                                       | ORIGINAL BUDGET | ACTUAL           | ORIGINAL BUDGET  | ACTUAL           |                                 | PROPOSED FY 25-26 BUDGET |                                 |
|---------------------------------------|-----------------|------------------|------------------|------------------|---------------------------------|--------------------------|---------------------------------|
|                                       | FY2024          | FY2024           | FY2025           | FY2025           | FY25 Budget vs. FY25 Actual (%) | FY2026                   | FY25 Budget vs. FY26 Budget (%) |
| <b>Expenses</b>                       |                 |                  |                  |                  |                                 |                          |                                 |
| WAGES                                 |                 |                  |                  |                  |                                 |                          |                                 |
| LONGEVITY                             | \$0             | \$0              | \$5,820          | \$5,430          | -7%                             | \$6,085                  | 5%                              |
| OPERATIONAL SALARIES                  | \$0             | \$342,498        | \$546,000        | \$538,849        | -1%                             | \$622,265                | 14%                             |
| OVERTIME                              | \$0             | \$4,764          | \$0              | \$740            | —                               | \$2,000                  | —                               |
| SIGN ON BONUS/RETENTION               | \$0             | \$0              | \$0              | \$0              | —                               | \$0                      | —                               |
| <b>WAGES TOTAL</b>                    | <b>\$0</b>      | <b>\$347,262</b> | <b>\$551,820</b> | <b>\$545,019</b> | <b>-1%</b>                      | <b>\$630,350</b>         | <b>14%</b>                      |
| BENEFITS                              |                 |                  |                  |                  |                                 |                          |                                 |
| GROUP INSURANCE                       | \$0             | \$55,588         | \$95,000         | \$90,117         | -5%                             | \$130,672                | 38%                             |
| RETIREMENT                            | \$0             | \$47,356         | \$77,200         | \$79,023         | 2%                              | \$86,713                 | 12%                             |
| SOCIAL SECURITY                       | \$0             | \$25,627         | \$41,800         | \$39,892         | -5%                             | \$48,069                 | 15%                             |
| WORKERS COMPENSATION                  | \$0             | \$1,840          | \$22,077         | \$7,960          | -64%                            | \$31,407                 | 42%                             |
| <b>BENEFITS TOTAL</b>                 | <b>\$0</b>      | <b>\$130,411</b> | <b>\$236,077</b> | <b>\$216,992</b> | <b>-8%</b>                      | <b>\$296,861</b>         | <b>26%</b>                      |
| SUPPLIES & MATERIALS                  |                 |                  |                  |                  |                                 |                          |                                 |
| FUEL                                  | \$0             | \$2,815          | \$5,315          | \$7,766          | 46%                             | \$9,878                  | 86%                             |
| JANITORIAL SUPPLIES                   | \$0             | \$7,745          | \$27,302         | \$24,485         | -10%                            | \$31,398                 | 15%                             |
| OFFICE EQUIPMENT                      | \$0             | \$1,911          | \$12,315         | \$16,219         | 32%                             | \$5,375                  | -56%                            |
| SAFETY SUPPLIES                       | \$0             | \$259            | \$255            | \$1,023          | 301%                            | \$15,379                 | 5,931%                          |
| SMALL TOOLS                           | \$0             | \$0              | \$7,000          | \$3,932          | -44%                            | \$17,000                 | 143%                            |
| SUPPLIES                              | \$0             | \$1,880          | \$4,342          | \$1,240          | -71%                            | \$2,000                  | -54%                            |
| <b>SUPPLIES &amp; MATERIALS TOTAL</b> | <b>\$0</b>      | <b>\$14,610</b>  | <b>\$56,529</b>  | <b>\$54,666</b>  | <b>-3%</b>                      | <b>\$81,030</b>          | <b>43%</b>                      |
| MAINTENANCE & REPAIRS                 | \$0             | \$33,347         | \$382,582        | \$601,448        | 57%                             | \$683,641                | 79%                             |
| OCCUPANCY                             |                 |                  |                  |                  |                                 |                          |                                 |
| COMMUNICATIONS                        | \$0             | \$1,421          | \$3,600          | \$4,439          | 23%                             | \$4,140                  | 15%                             |
| UTILITIES                             | \$0             | \$612            | \$4,500          | \$912            | -80%                            | \$5,000                  | 11%                             |



|                               | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL      |                                 | PROPOSED FY 25-26 BUDGET |                                 |
|-------------------------------|-----------------|-----------|-----------------|-------------|---------------------------------|--------------------------|---------------------------------|
|                               | FY2024          | FY2024    | FY2025          | FY2025      | FY25 Budget vs. FY25 Actual (%) | FY2026                   | FY25 Budget vs. FY26 Budget (%) |
| OCCUPANCY TOTAL               | \$0             | \$2,034   | \$8,100         | \$5,351     | -34%                            | \$9,140                  | 13%                             |
| CONTRACTUAL SERVICES          |                 |           |                 |             |                                 |                          |                                 |
| SHARED SERVICES - IT          | \$0             | \$0       | \$0             | \$0         | —                               | \$4,910                  | —                               |
| BUILDING MAINTENANCE FEE      | \$0             | \$0       | \$7,600         | \$1,871     | -75%                            | \$7,600                  | 0%                              |
| CONTRACTUAL SERVICES          | \$0             | \$510     | \$21,200        | \$9,286     | -56%                            | \$0                      | -100%                           |
| EQUIPMENT RENTAL              | \$0             | \$0       | \$2,100         | \$2,173     | 3%                              | \$2,100                  | 0%                              |
| HAUL OFF - MISC.              | \$0             | \$0       | \$5,683         | \$110       | -98%                            | \$5,683                  | 0%                              |
| PROFESSIONAL SERVICES         | \$0             | \$0       | \$24,000        | \$35,690    | 49%                             | \$24,000                 | 0%                              |
| UNIFORMS                      | \$0             | \$1,713   | \$3,832         | \$3,370     | -12%                            | \$4,407                  | 15%                             |
| VEHICLE/EQUIP REPLACEMENT FEE | \$0             | \$0       | \$54,646        | \$50,134    | -8%                             | \$0                      | -100%                           |
| SHARED SERVICES - FLEET       | \$0             | \$0       | \$0             | \$0         | —                               | -\$22,476                | —                               |
| CONTRACTUAL SERVICES TOTAL    | \$0             | \$2,223   | \$119,061       | \$102,633   | -14%                            | \$26,224                 | -78%                            |
| OTHER CHARGES                 |                 |           |                 |             |                                 |                          |                                 |
| DUES, SUBSCRIPTIONS & PUB     | \$0             | \$0       | \$1,213         | \$1,238     | 2%                              | \$1,213                  | 0%                              |
| TRAVEL & TRAINING             | \$0             | \$2,947   | \$7,800         | \$2,662     | -66%                            | \$6,800                  | -13%                            |
| OTHER CHARGES TOTAL           | \$0             | \$2,947   | \$9,013         | \$3,900     | -57%                            | \$8,013                  | -11%                            |
| OTHER SERVICES                |                 |           |                 |             |                                 |                          |                                 |
| ADVERTISING                   | \$0             | \$0       | \$500           | \$161       | -68%                            | \$1,475                  | 195%                            |
| OTHER SERVICES TOTAL          | \$0             | \$0       | \$500           | \$161       | -68%                            | \$1,475                  | 195%                            |
| EXPENSES TOTAL                | \$0             | \$532,834 | \$1,363,682     | \$1,530,170 | 12%                             | \$1,736,734              | 27%                             |
| Revenues                      | —               | —         | —               | —           | —                               | —                        | —                               |

## Personnel Schedule



Data Updated: Aug 01, 2025, 12:54 PM

## Goal #1

City Facility Beautification:

- Complete a full exterior facelift of City Hall, the Senior Center, and BP&L by applying fresh paint and making any necessary cosmetic improvements to enhance curb appeal and civic pride.

## Goal #2

### **Infrastructure Repair & Maintenance:**

- Identify and address critical infrastructure repairs across all City-owned facilities, focusing on long-term functionality, safety, and preservation of City assets.

## Goal #3

### **Fleet Capacity Expansion:**

- Establish a new Mechanic position within the department to support the onboarding and maintenance of over 40 additional Police Department vehicles, ensuring continued reliability and readiness of the public safety fleet.



# Information Technology

Fund 101-07. Maintaining technology to remain efficient and effective stewards of City resources.

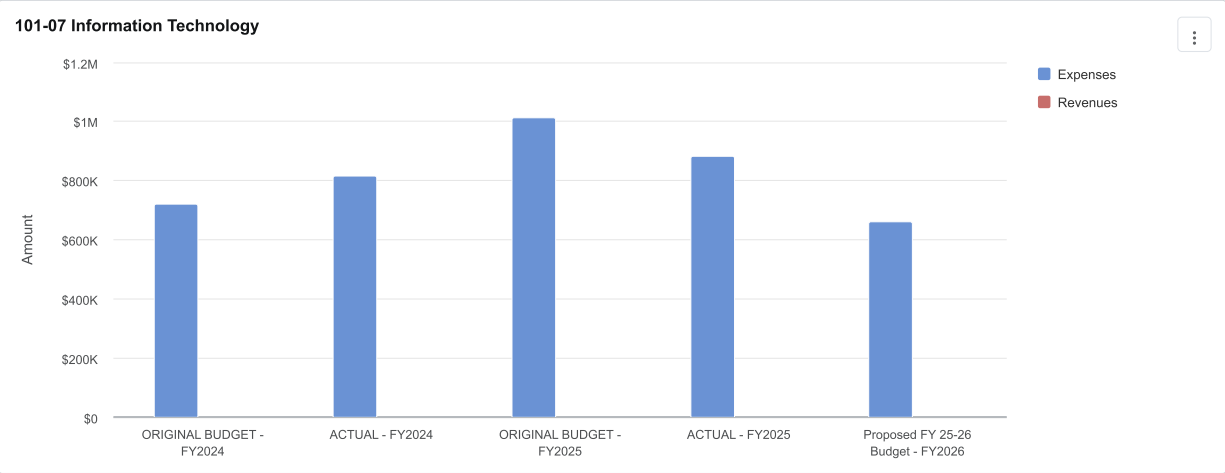


## Overview

The Information Technology Department's mission is to deliver secure, innovative technology solutions that protect data, support public service, and enable transparent, collaborative government operations.

## Significant Base Budget Change in FY2026

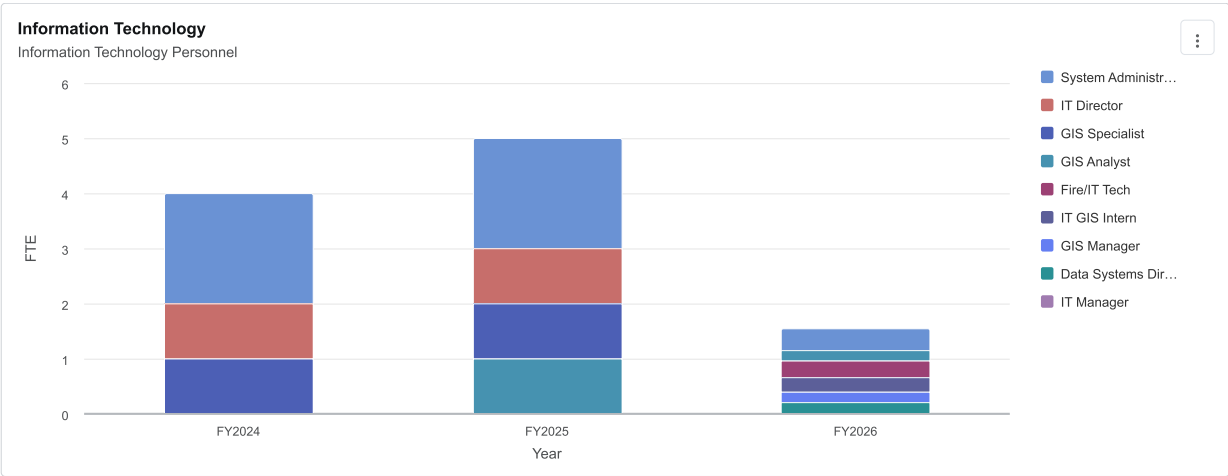
- The Information Technology Department requested an additional part-time Executive Administrative Assistant position for FY26, however, better efficiencies are gained by sharing the administrative assistant in the Fire Department, an already funded position. This position will assist the IT Director with a variety of administrative and operational duties, including creating purchase orders, processing software and hardware invoices, scheduling IT maintenance, supporting project planning, managing city-wide IT service accounts, researching emerging technologies, assisting with budget planning, scheduling meetings, drafting IT policies and standard operating procedures, and performing other relevant tasks.
- The increase in full-time City employees, along with the introduction of new software tools to improve workflows, has led to increased costs for computer replacements and software subscriptions.
- Creation of a dedicated hardware support subscription GL account separate from the software subscription GL account.
- New storage hardware requires annual support has been added to this new account.
- The increase in capital outlay is due to several projects, including: the replacement of wireless network hardware for the Convention Center, Public Library, and City facilities; core firewall; public safety Mobile Data Terminals (MDTs); and, citywide VoIP hardware replacement. These projects align with the City's technology replacement plan to ensure the best possible technology is available to both City staff and the citizens we serve.



## Expenditures by Function

|                           | ORIGINAL BUDGET | ACTUAL    | ORIGINAL BUDGET | ACTUAL    |                                 | PROPOSED FY 25-26 BUDGET |                                 |
|---------------------------|-----------------|-----------|-----------------|-----------|---------------------------------|--------------------------|---------------------------------|
|                           | FY2024          | FY2024    | FY2025          | FY2025    | FY25 Budget vs. FY25 Actual (%) | FY2026                   | FY25 Budget vs. FY26 Budget (%) |
| Expenses                  |                 |           |                 |           |                                 |                          |                                 |
| Expenses                  | \$0             | \$0       | \$18,000        | \$25,000  | 39%                             | \$236,000                | 1,211%                          |
| WAGES                     | \$305,145       | \$353,827 | \$429,940       | \$381,482 | -11%                            | \$142,576                | -67%                            |
| BENEFITS                  | \$102,380       | \$119,292 | \$140,934       | \$125,980 | -11%                            | \$28,430                 | -80%                            |
| SUPPLIES & MATERIALS      | \$71,760        | \$71,285  | \$72,760        | \$61,261  | -16%                            | \$78,888                 | 8%                              |
| MAINTENANCE & REPAIRS     | \$173,020       | \$206,309 | \$211,170       | \$167,804 | -21%                            | \$315,515                | 49%                             |
| OCCUPANCY                 | \$10,300        | \$8,794   | \$13,050        | \$9,746   | -25%                            | \$13,050                 | 0%                              |
| CONTRACTUAL SERVICES      | \$51,737        | \$46,708  | \$114,624       | \$106,024 | -7%                             | -\$166,562               | -245%                           |
| OTHER CHARGES             |                 |           |                 |           |                                 |                          |                                 |
| DUES, SUBSCRIPTIONS & PUB | \$700           | \$624     | \$700           | \$297     | -58%                            | \$700                    | 0%                              |
| TRAVEL & TRAINING         | \$7,000         | \$7,652   | \$13,000        | \$4,837   | -63%                            | \$13,000                 | 0%                              |
| OTHER CHARGES TOTAL       | \$7,700         | \$8,276   | \$13,700        | \$5,134   | -63%                            | \$13,700                 | 0%                              |
| EXPENSES TOTAL            | \$722,042       | \$814,491 | \$1,014,178     | \$882,431 | -13%                            | \$661,597                | -35%                            |
| Revenues                  | -               | -         | -               | -         | -                               | -                        | -                               |

# Personnel Schedule



## Goal #1

**Security:**

- Protect and secure the City’s data to ensure that services remain accessible, reliable, and safe for both City staff and residents.
- Evaluate and discuss security initiatives, as well as deploy the necessary tools to safeguard the City’s networks and mitigate potential risks.

## Goal #2

**Innovation and Automation:**

- Implement innovative IT projects to drive the City’s digital transformation by automating workflows and improving operational efficiency through technology.

## Goal #3

**Emerging Technology Analysis:**

- Evaluate emerging technologies to evaluate their relevance and cost-effectiveness for City operations, and determine the optimal timing for their integration into City business processes.



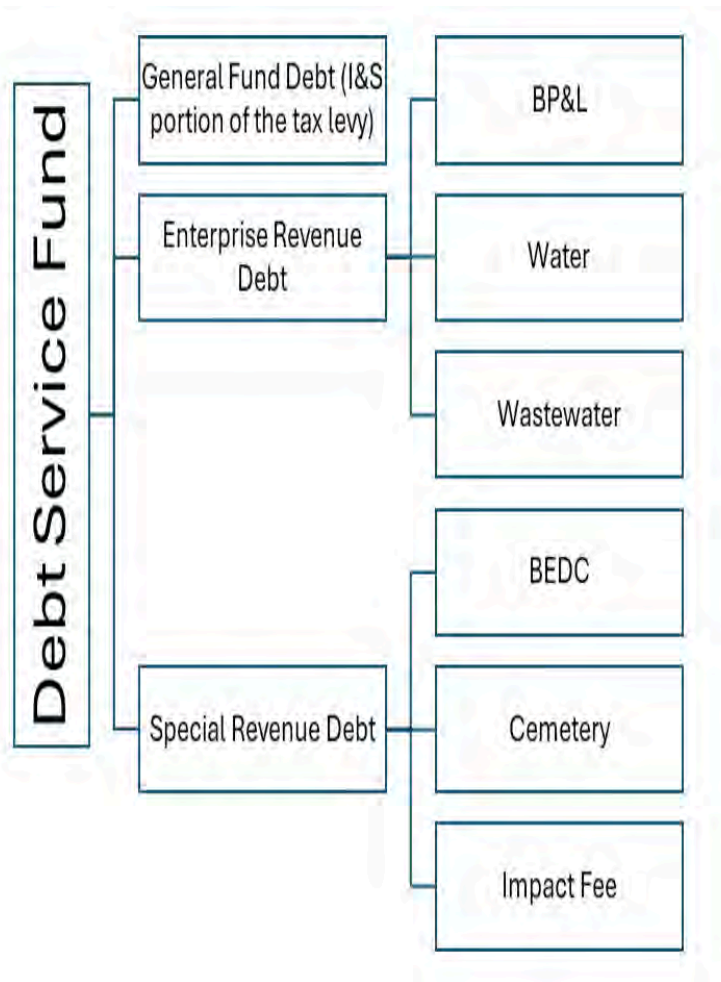
# Debt

As of budget publication - Excluding BEDC Sales Tax Supported Debt

| Series Title                                           | Outstanding Principal | Callable Principal | Tax Supported     | Revenue Supported  |
|--------------------------------------------------------|-----------------------|--------------------|-------------------|--------------------|
| <b>Series 2006 - Combo C/O</b>                         | <b>35,000</b>         | <b>35,000</b>      |                   |                    |
| Series 2006 - Combo C/O (Tax) (Series 2006)            | 35,000                |                    | 10,990            |                    |
| Series 2006 - Combo C/O (Util) (Series 2006)           | 29,000                |                    |                   | 24,010             |
| <b>Series 2006 - GO</b>                                | <b>25,000</b>         | <b>25,000</b>      |                   |                    |
| Series 2006 - GO                                       | 25,000                |                    | 25,000            |                    |
| <b>Series 2007 - GO</b>                                | <b>175,000</b>        | <b>175,000</b>     |                   |                    |
| Series 2007 - GO                                       | 175,000               |                    | 175,000           |                    |
| <b>Series 2007 - Combo C/O</b>                         | <b>335,000</b>        | <b>335,000</b>     |                   |                    |
| Series 2007 - Combo C/O (Tax) (Series 2007)            | 335,000               |                    | 38,257            |                    |
| Series 2007 - Combo C/O (Util) (Series 2007)           | 296,743               |                    |                   | 296,743            |
| <b>Series 2014 - Combo C/O</b>                         | <b>2,255,000</b>      | <b>2,255,000</b>   |                   |                    |
| Series 2014 - Combo C/O (Util) (Series 2014)           | 2,255,000             |                    |                   | 1,928,025          |
| Series 2014 - Combo C/O (Elec) (Series 2014)           | 296,975               |                    |                   | 326,975            |
| <b>Series 2014 - GO Ref</b>                            | <b>1,510,000</b>      | <b>1,510,000</b>   |                   |                    |
| Series 2014 - GO Ref                                   | 1,510,000             |                    | 1,510,000         |                    |
| <b>Series 2016 - GO Ref</b>                            | <b>1,050,000</b>      | <b>545,000</b>     |                   |                    |
| Series 2016 - GO Ref (Tax) (Series 2016)               | 1,050,000             |                    | 305,000           |                    |
| Series 2016 - GO Ref (Util) (Series 2016)              | 545,000               |                    |                   | 240,000            |
| <b>Series 2017 - GO Ref</b>                            | <b>2,685,000</b>      | <b>1,125,000</b>   |                   |                    |
| Series 2017 - GO Ref (Tax) (Series 2017)               | 2,685,000             |                    | 175,000           |                    |
| Series 2017 - GO Ref (HOT) (Series 2017)               | 1,225,000             |                    | 595,000           |                    |
| Series 2017 - GO Ref (EDC) (Series 2017)               | 225,000               |                    |                   | 160,000            |
| Series 2017 - GO Ref (Elec) (Series 2017)              | 900,000               |                    |                   | 195,000            |
| <b>Series 2018 - Combo C/O</b>                         | <b>3,155,000</b>      | <b>2,595,000</b>   |                   |                    |
| Series 2018 - Combo C/O                                | 3,155,000             |                    | 2,595,000         |                    |
| <b>Series 2019 - W&amp;W US Rev</b>                    | <b>1,555,000</b>      | <b>1,225,000</b>   |                   |                    |
| Series 2019 - W&W US Rev                               | 1,555,000             |                    |                   | 1,225,000          |
| <b>Series 2020 - Combo C/O</b>                         | <b>1,840,000</b>      | <b>655,000</b>     |                   |                    |
| Series 2020 - Combo C/O                                | 1,840,000             |                    | 655,000           |                    |
| <b>Series 2020 - W&amp;W Util Rev</b>                  | <b>19,275,000</b>     | <b>17,275,000</b>  |                   |                    |
| Series 2020 - W&W Util Rev                             | 19,275,000            |                    |                   | 17,275,000         |
| <b>Series 2021 - GO Ref (Util) (Series 2021)</b>       | <b>1,905,000</b>      | <b>270,000</b>     |                   |                    |
| Series 2021 - GO Ref (Util) (Series 2021)              | 1,905,000             |                    |                   | 270,000            |
| <b>Series 2021A - GO Ref Txbl (Tax) (Series 2021A)</b> | <b>9,430,000</b>      | <b>3,245,000</b>   |                   |                    |
| Series 2021A - GO Ref Txbl (Tax) (Series 2021A)        | 9,430,000             |                    | 815,000           |                    |
| Series 2021A - GO Ref Txbl (Util) (Series 2021A)       | 6,600,000             |                    |                   | 1,770,000          |
| Series 2021A - GO Ref Txbl (EDC) (Series 2021A)        | 1,200,000             |                    | 460,000           |                    |
| Series 2021A - GO Ref Txbl (Elec) (Series 2021A)       | 2,200,000             |                    |                   | 200,000            |
| <b>Series 2021 - Combo C/O</b>                         | <b>33,485,000</b>     | <b>29,445,000</b>  |                   |                    |
| Series 2021 - Combo C/O (Util) (Series 2021)           | 33,485,000            |                    |                   | 29,305,000         |
| Series 2021 - Combo C/O (PID) (Series 2021)            | 600,000               |                    | 140,000           |                    |
| <b>Series 2022 - Combo C/O</b>                         | <b>2,710,000</b>      | <b>385,000</b>     |                   |                    |
| Series 2022 - Combo C/O                                | 2,710,000             |                    | 385,000           |                    |
| <b>Series 2023 - Combo C/O (Tax) (Series 2023)</b>     | <b>39,045,000</b>     | <b>33,360,000</b>  |                   |                    |
| Series 2023 - Combo C/O (Tax) (Series 2023)            | 39,045,000            |                    | 8,460,000         |                    |
| Series 2023 - Combo C/O (Util) (Series 2023)           | 26,400,000            |                    |                   | 24,900,000         |
| <b>Series 2024 CO</b>                                  | <b>36,320,000</b>     | <b>27,610,000</b>  |                   |                    |
| Series 2024 CO                                         | 36,320,000            |                    |                   | 27,610,000         |
| <b>Spec Assmt PID Rev Bonds, Series 2024</b>           | <b>12,303,000</b>     | <b>10,602,000</b>  |                   |                    |
| Spec Assmt PID Rev Bonds, Series 2024                  | 12,303,000            |                    | 10,602,000        |                    |
| <b>Total Debt</b>                                      |                       | <b>132,672,000</b> |                   |                    |
| <b>Tax Supported</b>                                   |                       |                    | <b>26,946,247</b> |                    |
| <b>Revenue Supported</b>                               |                       |                    |                   | <b>105,725,753</b> |

# Debt Service Fund

Special funds that hold revenues that have been pledged against debt.





# 2018 Certificate of Obligation Bond Fund



## Overview

The City of Bastrop issued Certificates of Obligation, Series 2018. These were Combination Tax & Revenue Certificates of Obligation. The purpose of these Certificates of Obligation was to fund projects that include constructing and improving infrastructure within the city. Specifically, projects such as Jasper/Newton Street Drainage Match, Old Iron Bridge improvements, Main Street Sidewalk and Street Improvements.

## Expenses and Revenues by Function

### 2018 CO Series

|                      | FY2024 BOND FUNDS | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|----------------------|-------------------|-------------------|-------------------|
|                      | FY2024            | FY2025            | FY2026            |
| <b>Expenses</b>      |                   |                   |                   |
| 2018 CO Series       |                   |                   |                   |
| Expenses             | \$470,801         | \$494,000         | \$0               |
| 2018 CO SERIES TOTAL | <b>\$470,801</b>  | <b>\$494,000</b>  | <b>\$0</b>        |
| EXPENSES TOTAL       | <b>\$470,801</b>  | <b>\$494,000</b>  | <b>\$0</b>        |
| <b>Revenues</b>      |                   |                   |                   |
| 2018 CO Series       |                   |                   |                   |
| No Project           |                   |                   |                   |
| INTEREST INCOME      | \$2,000           | \$2,000           | —                 |
| NO PROJECT TOTAL     | <b>\$2,000</b>    | <b>\$2,000</b>    | —                 |
| 2018 CO SERIES TOTAL | <b>\$2,000</b>    | <b>\$2,000</b>    | —                 |
| REVENUES TOTAL       | <b>\$2,000</b>    | <b>\$2,000</b>    | —                 |



# 2020 Limited Tax Note



## Overview

In 2020, the City of Bastrop issued a Limited Tax Note. The funding supported multiple City initiatives, including:

- Construction, renovation, and improvements to the Public Works building
- Purchase of City equipment and vehicles
- Capital maintenance of City-owned buildings
- Payment of professional services related to the issuance, including fiscal, engineering, architectural, and legal fees

This note provided necessary resources for maintaining and improving City infrastructure and operations.

## Expenses and Revenues by Function

### 2020 Limited Tax Note

|                             | FY2024 BOND FUNDS | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | FY2024            | FY2025            | FY2026            |
| <b>Expenses</b>             |                   |                   |                   |
| 2020 Limited Tax Note       |                   |                   |                   |
| Expenses                    |                   |                   |                   |
| CAPITAL OUTLAY              | \$50,314          | \$32,500          | —                 |
| EXPENSES TOTAL              | \$50,314          | \$32,500          | —                 |
| 2020 LIMITED TAX NOTE TOTAL | \$50,314          | \$32,500          | —                 |
| EXPENSES TOTAL              | \$50,314          | \$32,500          | —                 |
| <b>Revenues</b>             |                   |                   |                   |
| 2020 Limited Tax Note       |                   |                   |                   |
| No Project                  |                   |                   |                   |
| INTEREST INCOME             | \$500             | \$500             | —                 |
| NO PROJECT TOTAL            | \$500             | \$500             | —                 |
| 2020 LIMITED TAX NOTE TOTAL | \$500             | \$500             | —                 |

| FY2024 BOND FUNDS |       | FY2025 BOND FUNDS |  | FY2026 BOND FUNDS |   |
|-------------------|-------|-------------------|--|-------------------|---|
| FY2024            |       | FY2025            |  | FY2026            |   |
| REVENUES TOTAL    | \$500 | \$500             |  |                   | – |



# 2021 Certificate of Obligation Bond Fund



## Overview

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.

## Expenses and Revenues by Function

### 2021 CO Series

|                                   | FY2024 BOND FUNDS | FY2025 BOND FUNDS  | FY2026 BOND FUNDS |
|-----------------------------------|-------------------|--------------------|-------------------|
|                                   | FY2024            | FY2025             | FY2026            |
| <b>Expenses</b>                   |                   |                    |                   |
| 2021 CO Series                    |                   |                    |                   |
| Expenses                          | \$0               | \$1,264,772        | \$0               |
| CAPITAL OUTLAY                    | –                 | –                  | \$0               |
| <b>2021 CO SERIES TOTAL</b>       | <b>\$0</b>        | <b>\$1,264,772</b> | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>             | <b>\$0</b>        | <b>\$1,264,772</b> | <b>\$0</b>        |
| <b>Revenues</b>                   |                   |                    |                   |
| 2021 CO Series                    |                   |                    |                   |
| WWT PLANT#3                       | –                 | –                  | \$0               |
| VAL VERDE WTR LINE                | –                 | –                  | \$0               |
| WATER PLANT XS RANCH              | –                 | –                  | \$0               |
| Westside Collection System        | –                 | –                  | \$0               |
| WWTP #3 Lift Station & Force Main | –                 | –                  | \$0               |
| No Project                        | \$10,000          | \$100,000          | –                 |
| New CIP Request                   | –                 | –                  | \$0               |
| <b>2021 CO SERIES TOTAL</b>       | <b>\$10,000</b>   | <b>\$100,000</b>   | <b>\$0</b>        |

| FY2024 BOND FUNDS |          | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|-------------------|----------|-------------------|-------------------|
| FY2024            |          | FY2025            | FY2026            |
| REVENUES TOTAL    | \$10,000 | \$100,000         | \$0               |

# 2022 Certificate of Obligation Bond Fund



## Overview

The proceeds from the sale of this certificate were to be used for constructing, improving, extending, expanding, upgrading and/or developing streets, roads, bridges, sidewalks, intersections, traffic signalization and other transportation projects including the related waterworks, sewer and drainage improvements, and flood control facilities.

## Expenses and Revenues by Function

### 2022 CO Series

|                      | FY2024 BOND FUNDS  | FY2025 BOND FUNDS  | FY2026 BOND FUNDS |
|----------------------|--------------------|--------------------|-------------------|
|                      | FY2024             | FY2025             | FY2026            |
| <b>Expenses</b>      |                    |                    |                   |
| 2022 CO Series       |                    |                    |                   |
| Expenses             | \$2,079,371        | \$2,241,950        | —                 |
| 2022 CO SERIES TOTAL | <b>\$2,079,371</b> | <b>\$2,241,950</b> | —                 |
| EXPENSES TOTAL       | <b>\$2,079,371</b> | <b>\$2,241,950</b> | —                 |
| <b>Revenues</b>      |                    |                    |                   |
| 2022 CO Series       |                    |                    |                   |
| No Project           |                    |                    |                   |
| INTEREST INCOME      | \$20,000           | \$20,000           | —                 |
| NO PROJECT TOTAL     | <b>\$20,000</b>    | <b>\$20,000</b>    | —                 |
| 2022 CO SERIES TOTAL | <b>\$20,000</b>    | <b>\$20,000</b>    | —                 |
| REVENUES TOTAL       | <b>\$20,000</b>    | <b>\$20,000</b>    | —                 |



# 2023 Certificate of Obligation Bond Fund



## Overview

The 2023 Certificate of Obligation was issued to construct, improve, and upgrade the City's streets, including drainage, sidewalks, right-of-way, and bridge repair.

## Expenses and Revenues by Function

### 2023 CO Series

|                      | FY2024 BOND FUNDS | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|----------------------|-------------------|-------------------|-------------------|
|                      | FY2024            | FY2025            | FY2026            |
| <b>Expenses</b>      |                   |                   |                   |
| 2023 CO Series       |                   |                   |                   |
| Expenses             | –                 | –                 | \$0               |
| 2023 CO SERIES TOTAL | –                 | –                 | \$0               |
| EXPENSES TOTAL       | –                 | –                 | \$0               |
| <b>Revenues</b>      |                   |                   |                   |
| –                    | –                 | –                 | –                 |
| REVENUES TOTAL       | –                 | –                 | –                 |





# 2024 Certificate of Obligation Bond Fund

## Overview

The 2024 Certificate of Obligation was issued to construct, improve, and upgrade the City's water and wastewater system. Projects funded by the 2024 CO Bond Series include the XS Ranch Water Treatment Plant, SH 71 Pipe Bursting, and the FM 969 Wastewater Line extension to Bear Hunter Drive.

## Expenses and Revenues by Function

### 2024 CO Series

|                                | FY2024 BOND FUNDS | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|--------------------------------|-------------------|-------------------|-------------------|
|                                | FY2024            | FY2025            | FY2026            |
| <b>Expenses</b>                |                   |                   |                   |
| 2024 CO Series                 |                   |                   |                   |
| Expenses                       |                   |                   |                   |
| PEARL RIVER WASTEWATER LINE    | –                 | –                 | \$0               |
| FM 969 OFFSITE WASTEWATER LINE | –                 | –                 | \$0               |
| WWTP #3                        | –                 | –                 | \$0               |
| <b>EXPENSES TOTAL</b>          | <b>–</b>          | <b>–</b>          | <b>\$0</b>        |
| CAPITAL OUTLAY                 |                   |                   |                   |
| XS WATER PLANT                 | –                 | –                 | \$0               |
| <b>CAPITAL OUTLAY TOTAL</b>    | <b>–</b>          | <b>–</b>          | <b>\$0</b>        |
| <b>2024 CO SERIES TOTAL</b>    | <b>–</b>          | <b>–</b>          | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>          | <b>–</b>          | <b>–</b>          | <b>\$0</b>        |
| <b>Revenues</b>                |                   |                   |                   |
| 2024 CO Series                 |                   |                   |                   |
| WATER PLANT XS RANCH           | –                 | –                 | \$0               |
| FM 969 Offsite Wastewater Line | –                 | –                 | \$0               |
| Pearl River Wastewater Line    | –                 | –                 | \$0               |
| New CIP Request                | –                 | –                 | \$0               |
| <b>2024 CO SERIES TOTAL</b>    | <b>–</b>          | <b>–</b>          | <b>\$0</b>        |
| <b>REVENUES TOTAL</b>          | <b>–</b>          | <b>–</b>          | <b>\$0</b>        |



# American Rescue Plan Act (ARPA) Fund



## Overview

The American Rescue Plan Act (ARPA) of 2021 provided significant federal funding to states like Texas to help them recover from the COVID-19 pandemic and its economic fallout. Local governments receiving ARPA funds have specific reporting requirements set by the U.S. Treasury to ensure transparency and accountability.

## Expenses and Revenues by Function

### American Rescue Plan Act

|                                   | FY2024 BOND FUNDS  | FY2025 BOND FUNDS  | FY2026 BOND FUNDS |
|-----------------------------------|--------------------|--------------------|-------------------|
|                                   | FY2024             | FY2025             | FY2026            |
| <b>Expenses</b>                   |                    |                    |                   |
| American Rescue Plan              |                    |                    |                   |
| Expenses                          | \$2,388,071        | \$2,433,071        | –                 |
| <b>AMERICAN RESCUE PLAN TOTAL</b> | <b>\$2,388,071</b> | <b>\$2,433,071</b> | <b>–</b>          |
| <b>EXPENSES TOTAL</b>             | <b>\$2,388,071</b> | <b>\$2,433,071</b> | <b>–</b>          |
| <b>Revenues</b>                   |                    |                    |                   |
| American Rescue Plan              |                    |                    |                   |
| No Project                        |                    |                    |                   |
| INTEREST INCOME                   | \$35,000           | \$65,000           | –                 |
| <b>NO PROJECT TOTAL</b>           | <b>\$35,000</b>    | <b>\$65,000</b>    | <b>–</b>          |
| <b>AMERICAN RESCUE PLAN TOTAL</b> | <b>\$35,000</b>    | <b>\$65,000</b>    | <b>–</b>          |

|                | FY2024 BOND FUNDS |  | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|----------------|-------------------|--|-------------------|-------------------|
|                | FY2024            |  | FY2025            | FY2026            |
| REVENUES TOTAL | \$35,000          |  | \$65,000          | –                 |

# General Government Capital Project Fund



## Overview

General Government Capital Projects Fund is a governmental fund used to account for financial resources used for major capital projects. These funds are distinct from the General Fund and are used to track the acquisition or construction of significant capital assets like buildings, infrastructure, and other long-term assets.

## Expenses and Revenues by Function

### General Fund CIP

|                               | FY2024 BOND FUNDS  | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|-------------------------------|--------------------|-------------------|-------------------|
|                               | FY2024             | FY2025            | FY2026            |
| <b>Expenses</b>               |                    |                   |                   |
| General Fund CIP              |                    |                   |                   |
| Expenses                      |                    |                   |                   |
| AGNES ST IMPROV PROJ          | —                  | —                 | \$0               |
| CAPITAL OUTLAY                | \$4,694,500        | \$839,557         | \$0               |
| LAND ACQUISITION              | —                  | —                 | \$0               |
| <b>EXPENSES TOTAL</b>         | <b>\$4,694,500</b> | <b>\$839,557</b>  | <b>\$0</b>        |
| <b>GENERAL FUND CIP TOTAL</b> | <b>\$4,694,500</b> | <b>\$839,557</b>  | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>         | <b>\$4,694,500</b> | <b>\$839,557</b>  | <b>\$0</b>        |
| <b>Revenues</b>               |                    |                   |                   |
| General Fund CIP              |                    |                   |                   |
| Blakey Lane / Reed Way Road   | —                  | —                 | \$0               |
| No Project                    |                    |                   |                   |
| Revenues                      | \$4,772,000        | \$839,557         | —                 |
| INTEREST INCOME               | \$20,000           | \$1,500           | —                 |
| <b>NO PROJECT TOTAL</b>       | <b>\$4,792,000</b> | <b>\$841,057</b>  | <b>—</b>          |
| <b>GENERAL FUND CIP TOTAL</b> | <b>\$4,792,000</b> | <b>\$841,057</b>  | <b>\$0</b>        |
| <b>REVENUES TOTAL</b>         | <b>\$4,792,000</b> | <b>\$841,057</b>  | <b>\$0</b>        |

# Water & Wastewater Capital Improvement Fund



## Overview

Water & Wastewater Capital Improvement Fund is a governmental fund used to account for financial resources used for major water & wastewater capital improvements. These funds are distinct from the General Fund and are used to track the acquisition or construction of significant water & waste water capital assets like buildings, infrastructure, and other long-term assets.

## Expenses and Revenues by Function

### Water/Wastewater CIP

|                         | FY2024 BOND FUNDS | FY2025 BOND FUNDS | FY2026 BOND FUNDS |
|-------------------------|-------------------|-------------------|-------------------|
|                         | FY2024            | FY2025            | FY2026            |
| <b>Expenses</b>         |                   |                   |                   |
| W/WW CIP                |                   |                   |                   |
| Expenses                | –                 | –                 | \$0               |
| MAINTENANCE & REPAIRS   | \$177,000         | \$140,000         | –                 |
| <b>W/WW CIP TOTAL</b>   | <b>\$177,000</b>  | <b>\$140,000</b>  | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>   | <b>\$177,000</b>  | <b>\$140,000</b>  | <b>\$0</b>        |
| <b>Revenues</b>         |                   |                   |                   |
| W/WW CIP                |                   |                   |                   |
| No Project              |                   |                   |                   |
| INTEREST INCOME         | \$17,000          | \$30,000          | –                 |
| TRANSFERS IN            | \$725,000         | \$110,000         | –                 |
| <b>NO PROJECT TOTAL</b> | <b>\$742,000</b>  | <b>\$140,000</b>  | <b>–</b>          |
| <b>W/WW CIP TOTAL</b>   | <b>\$742,000</b>  | <b>\$140,000</b>  | <b>–</b>          |
| <b>REVENUES TOTAL</b>   | <b>\$742,000</b>  | <b>\$140,000</b>  | <b>–</b>          |

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# Capital Improvement Plans and Budget

Existing Projects Prior to the FY 2025-26 Fiscal Year

## Project List

- Wastewater Treatment Plant #1 & #2 Rehabilitation
- Agnes Street Extension
- Blakey Lane Extension
- Fairview Cemetery, Section 9 Improvements
- Farm Street Improvements
- Linden Street Improvements
- Old Iron Bridge Rehabilitation
- SH 71 Pipe bursting
- Simsboro Aquifer Water Treatment Plant, Well Field, and Transmission Facilities
- Wastewater Treatment Plant #4 Planning
- Water Street Improvements



# Wastewater Treatment Plant No. 1 & No. 2 Rehabilitation

## Project Description

Wastewater Treatment Plant 1 & 2 Rehabilitation project involves the rehabilitation of Wastewater Treatment Plants No. 1 and No. 2 including construction of flow diversion, interior cleaning, repairs, and painting. The project will restore the structural and functional integrity of the facilities, enhance operational reliability, and ensure long-term performance of the wastewater treatment system.

A contract was awarded in July 2025 and construction started in September 2025.

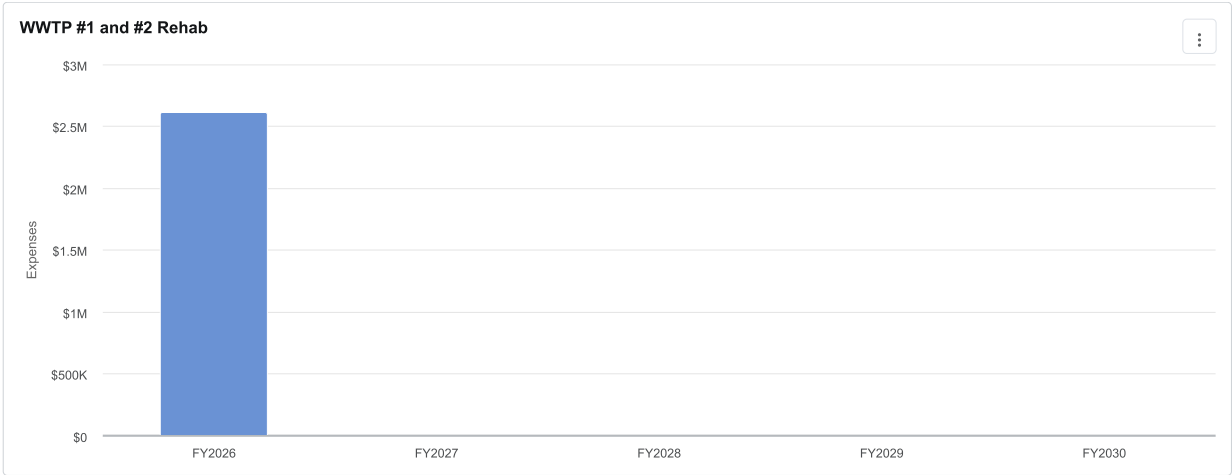


## Funding Information

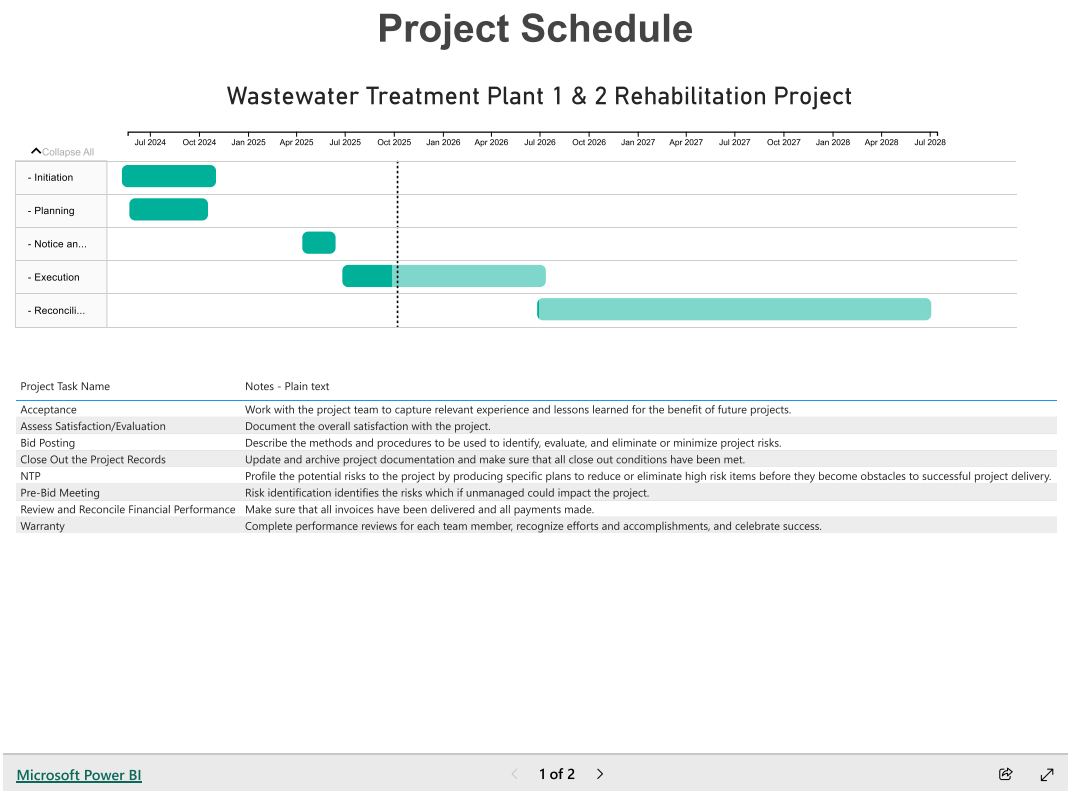
The City has received American Rescue Plan Act (ARPA) funding in the amount of \$2.3 million for the project. Additional project costs in excess of ARPA funding will be funded from the Capital Fund.

## Capital Cost





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# Agnes Street Extension

FY 24 and FY 25 Funding



This project is vital and will offer mobility access and public safety by connecting developments south of SH 71. The extension of Agnes Street will reduce the response time of first responders to these rapidly developing areas on the southwest side of the City by providing an alternate route.

## Capital Cost

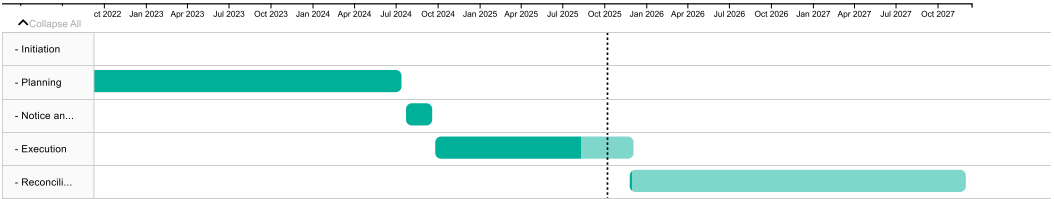
Agnes St. Extension/Black Tail

|                                      | FY2026     | FY2027     | FY2028     | FY2029     | FY2030     |
|--------------------------------------|------------|------------|------------|------------|------------|
| <b>Expenses</b>                      |            |            |            |            |            |
| AGNES ST EXTENSION/BLACK TAIL STREET | \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>EXPENSES TOTAL</b>                | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |



The project was funded by a Texas General Land Office (GLO) Community Development Block Grant Mitigation funds (CDBG-MIT) grant that was awarded to the City in May 2021.

Agnes Street Extension Project



Project Task Name Notes - Plain text



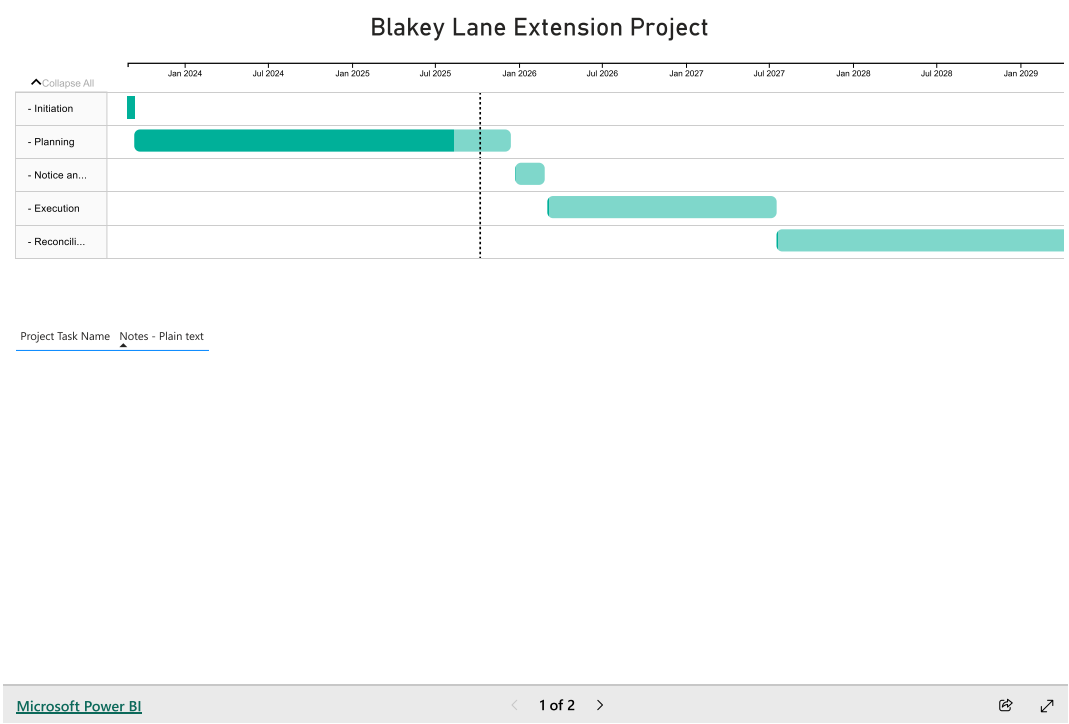
# Blakey Lane Extension

FY 23, FY 24, and FY 25 Funding



The Blakey Lane Extension project will extend Blakey Lane from Ed Burleson Lane East, to Proposed Reed Way and Reed Way South, to Old Austin Highway, including associated water, wastewater, and storm improvements. This will include installation of a 24" waterline along Blakey Lane from FM 969 to Reed Way and a 35" wastewater interceptor from FM 969 to Reed Way and south to connect to the existing manhole near Old Austin Highway. The opinion of cost is \$7-8 million dollars.

This project will be funded by Transportation Impact Fees, Roadway Maintenance Fees, and Water and





# Fairview Cemetery Improvements, Section 9 Development

## Project Description

The Fairview Cemetery Columbaria project includes a new shelter, a columbarium, and concrete and paving improvements in Block 9. This project will deliver a viable alternative to in-ground burials.

The Fairview Cemetery Advisory Board has been developing a plan to expand plot availability in Section 9 for sale. Plot inventory is getting low in the open sections. In addition, an increase in cremations has helped to identify a need for a columbarium option for the interment of ashes. This section is undeveloped land, which is already owned by Fairview Cemetery, and is estimated to add approximately 1,148 plots/niches for sale. The City has previously worked with Luck Design Team LLC, on the planning of the unimproved area of Section 9.

Construction completion has been anticipated for Q1 of FY2026.

This project is funded via a loan from the General Fund in anticipation of revenues to the Cemetery Fund. Approximate costs are \$675,000.



The newly constructed columns that support the columbaria shelter are covered in hand-picked masonry. The construction team recently installed the ADA-compliant benches, enhancing both accessibility and aesthetics of the site.

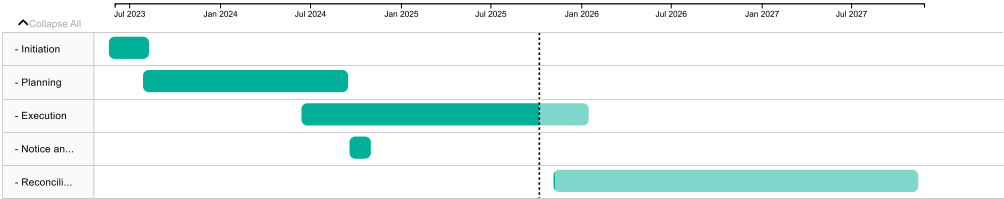
### Funding Information

|          |                                                |            |      |            |           |      |      |      |      |            |
|----------|------------------------------------------------|------------|------|------------|-----------|------|------|------|------|------------|
| Project: | 925-Cemetery Improvement - Block 9 Development |            |      |            |           |      |      |      |      |            |
|          | FY2025                                         | \$ 115,000 |      | \$ 405,345 | \$ 20,000 |      |      |      |      | \$ 540,345 |
|          | FY2026                                         |            |      |            |           |      |      |      |      | \$ -       |
|          | FY2027                                         |            |      |            |           |      |      |      |      | \$ -       |
|          | FY2028                                         |            |      |            |           |      |      |      |      | \$ -       |
|          | FY2029                                         |            |      |            |           |      |      |      |      | \$ -       |
|          | FY2030                                         |            |      |            |           |      |      |      |      | \$ -       |
|          | FY2031                                         |            |      |            |           |      |      |      |      | \$ -       |
|          | Total                                          | \$ 115,000 | \$ - | \$ 405,345 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 540,345 |

### Project Schedule



Fairview Cemetery Block 9 Project



Project Task Name   Notes - Plain text

Columbaria Delay   Cabinets have been delivered by Architarium. Pending trim for completion.&#160;



# Farm Street Improvements



## Project Description:

The City of Bastrop is moving forward with a critical infrastructure project along Farm Street to improve roadway conditions. The project is designed in two phases to minimize disruptions for residents, businesses, and local traffic.

**Phase 1:** Crews will reconstruct pavement along the primary section of Farm Street.

**Phase 2:** Work will extend along the remaining segments of the corridor to ensure consistent roadway standards throughout the area.

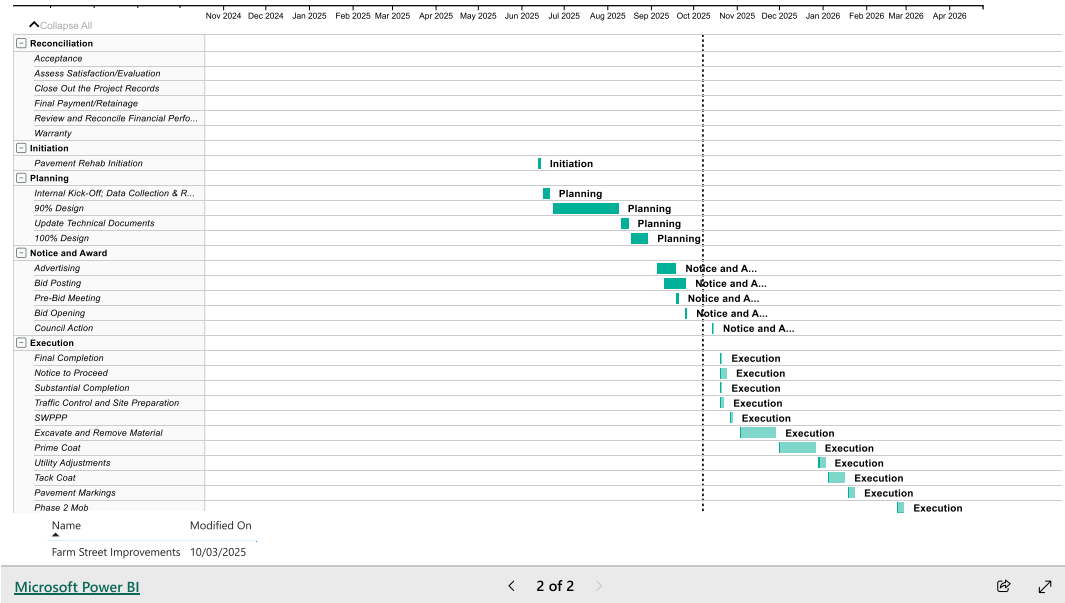
When complete, the project will deliver a safer, longer-lasting roadway to support Bastrop's long-term growth and resilience.

## Funding Information

This project is funded by CO Series 2022 (\$1,600,000) and CO Series 2023 (\$2,755,505). The project is budgeted under "Street Rehabilitation" for a total combined budget of \$4,355,505. The combined budget will be divided up with allocations to Farm, Water, and Linden Street Rehabilitation.

## Project Schedule

Farm Street Improvements Project



# Linden Street Improvements



## Project Description:

The City of Bastrop is moving forward with a critical infrastructure project along Linden Street to improve roadway conditions. The project is designed in two phases to minimize disruptions for residents, businesses, and local traffic.

**Phase 1:** Crews will reconstruct pavement along the primary section of Linden Street.

**Phase 2:** Work will extend along the remaining segments of the corridor to ensure consistent roadway standards throughout the area.

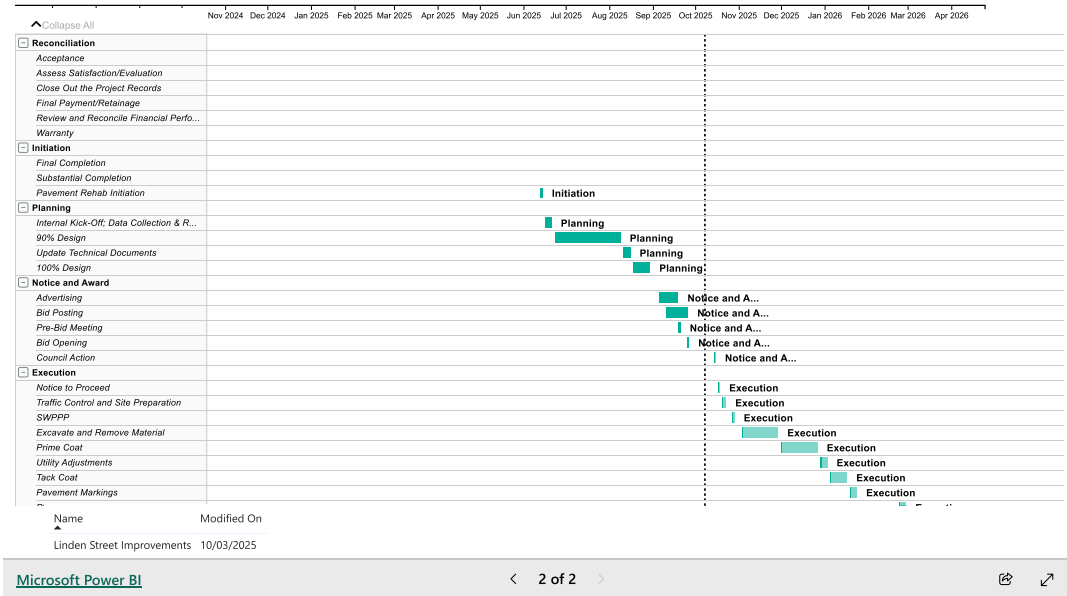
When complete, the project will deliver a safer, longer-lasting roadway to support Bastrop's long-term growth and resilience.

## Funding Information

This project is funded by CO Series 2022 (\$1,600,000) and CO Series 2023 (\$2,755,505). The project is budgeted under "Street Rehabilitation" for a total combined budget of \$4,355,505. The combined budget will be divided up with allocations to Farm, Water, and Linden Street Rehabilitation.

## Project Schedule

Linden Street Improvements Project







# Old Iron Bridge Rehabilitation

Rehabilitation of the iconic Colorado River Bridge, also affectionately known as The Old Iron Bridge.

## Project Description

The Old Iron Bridge Rehabilitation project is located adjacent to and parallel to the SH 150 bridge over the Colorado River. The existing bridge is comprised of 18 concrete approach spans and 3 structurally independent truss main spans. The bridge will require a full rehabilitation, including a concrete deck, steel truss components, installation of railing, and decorative lights. This project began in August 2025.



The "Old Iron Bridge" was constructed in 1923 from steel and concrete. In 1990, the bridge was added to the National Register of Historic Places. The once very busy thoroughfare was closed for vehicular traffic in 1992

and for pedestrian traffic in 2018. After numerous inspections of the bridges' condition, the City entered into the rehabilitation process by contracting with Huitt-Zollars for design and Jay-Reese for construction services.

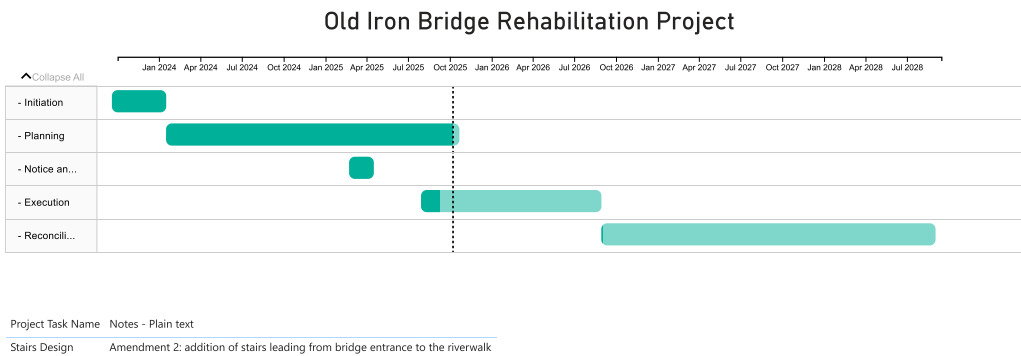
## Funding Information

This project is partially funded from the CO Series 2018 and 2023 bond funds. The majority of the project will be funded by a 2025 debt issuance.

## Capital Cost



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# SH 71 Pipe Bursting



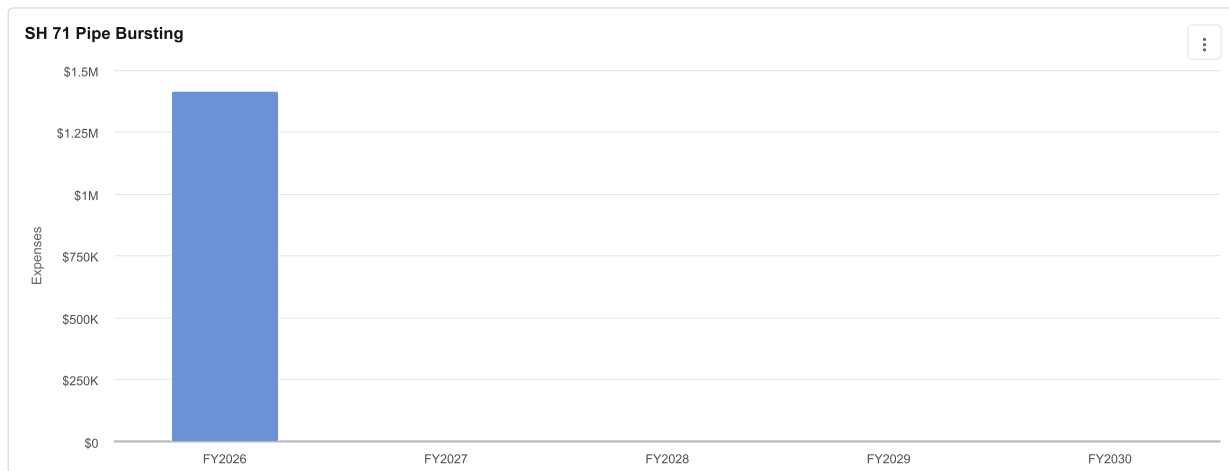
## Project Description

The SH 71 Pipe Bursting project involves pipe bursting 3,720 LF of an existing 10" wastewater line, and increasing it to a 12" wastewater line and installing an additional 700 LF of 15" wastewater line.

## Funding Information

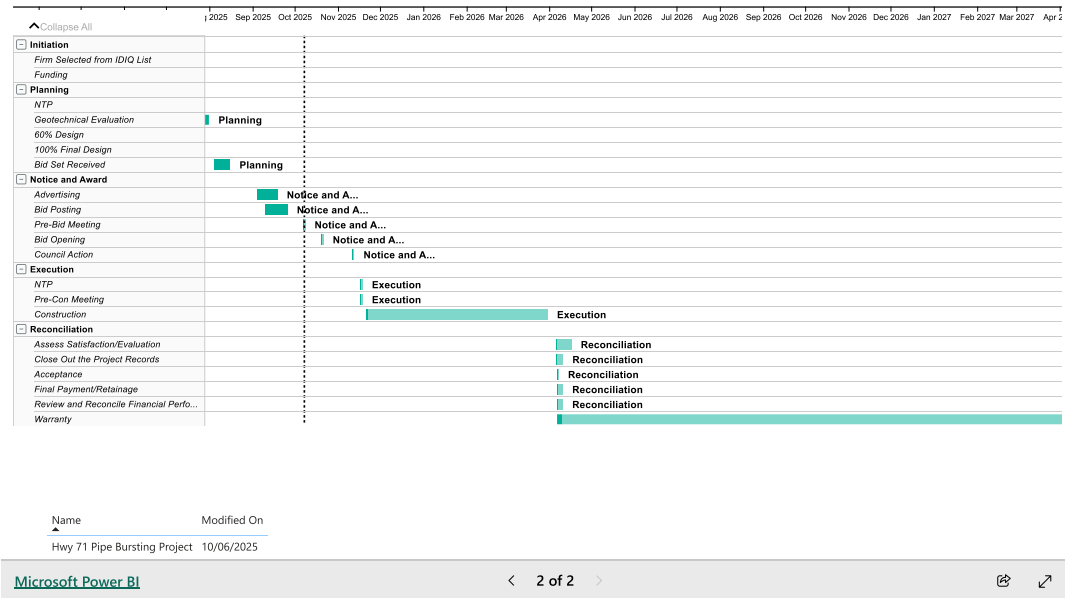
|          |                                      |            |              |           |      |           |           |           |           |              |
|----------|--------------------------------------|------------|--------------|-----------|------|-----------|-----------|-----------|-----------|--------------|
| Project: | 853-SH 71 West Pipe Bursting Project |            |              |           |      |           |           |           |           |              |
| FY2025   | \$ 70,000                            |            |              |           |      |           |           |           |           | \$ 70,000    |
| FY2026   |                                      | \$ 200,000 | \$ 1,000,000 | \$ 75,000 |      | \$ 25,000 | \$ 25,000 | \$ 50,000 | \$ 90,000 | \$ 1,465,000 |
| FY2027   |                                      |            |              |           |      |           |           |           |           | \$ -         |
| FY2028   |                                      |            |              |           |      |           |           |           |           | \$ -         |
| FY2029   |                                      |            |              |           |      |           |           |           |           | \$ -         |
| FY2030   |                                      |            |              |           |      |           |           |           |           | \$ -         |
| FY2031   |                                      |            |              |           |      |           |           |           |           | \$ -         |
| Total    | \$ 70,000                            | \$ 200,000 | \$ 1,000,000 | \$ 75,000 | \$ - | \$ 25,000 | \$ 25,000 | \$ 50,000 | \$ 90,000 | \$ 1,535,000 |

## Capital Cost



# Project Schedule

## SH 71 Pipe Bursting Project





# Simsboro Aquifer Water Treatment Plant, Well Field and Transmission Facilities

## Project Description

The Simsboro Aquifer Water Treatment Plant project is a new water treatment plant and a wellfield to replace the City's water supply from shallow alluvial wells, primarily fed by the Colorado River, to deep wells that draw from the Simsboro Aquifer. Conversion of the City's water supply source to deep groundwater wells will provide the City with reliable, resilient drinking water supply. The project consists of a new well field and production facilities inclusive of 4 wells permitted at 1,500 GPM, water collection piping and access roads, groundwater treatment facilities inclusive of a chemical and filter building, 0.5 MG GST, and transmission facilities.

Construction began in September 2022 and is scheduled for completion in Q4 of FY2025.





## Funding Information

This project has been funded from CO Series 2020, 2021, and 2023 bond funds. The project costs of design and construction total \$74.5 million.

## Project Schedule



# Wastewater Treatment Plant #4



## Project Description

Wastewater Treatment No.4 Improvements is a Design-Build project that involves a two-phase detailed study and project development effort for a 4 MGD MBR Wastewater Treatment Facility.

Wastewater Treatment No.4 will encompass new technology created specifically for the wastewater industry that is currently being implemented around the State of Texas. Early in the year, staff, our Mayor, and Council visited one of the plants in North Texas to view the new technology in action!

This project is currently in the design phase.

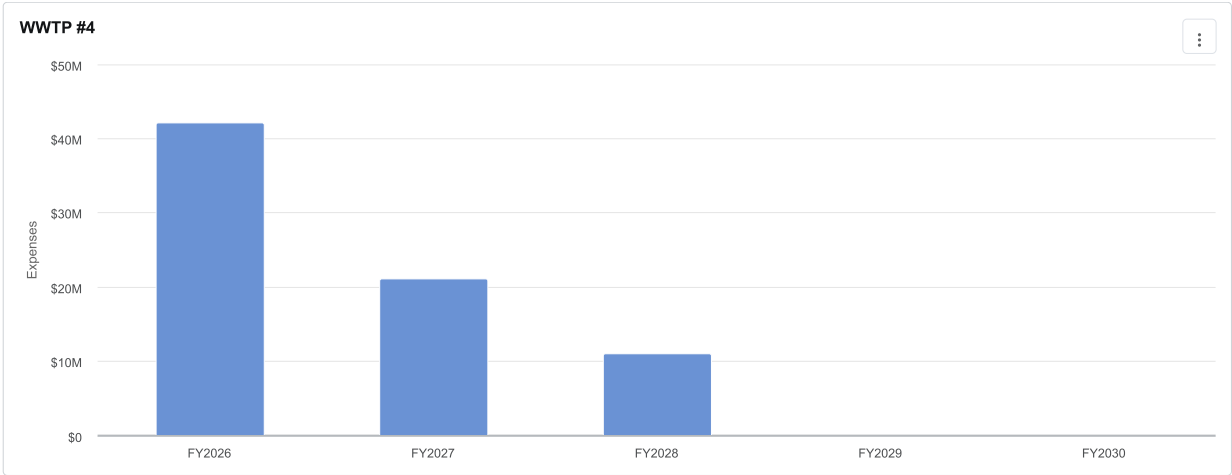
## Funding Information

| Project: | 854-Wastewater Treatment Plant #4 - 6MGD |      |               |            |      |          |            |      |              |               |
|----------|------------------------------------------|------|---------------|------------|------|----------|------------|------|--------------|---------------|
| FY2025   | \$ 1,000,000                             |      |               |            |      | \$ 5,000 | \$ 10,000  |      | \$ 100,000   | \$ 1,115,000  |
| FY2026   |                                          |      | \$ 40,000,000 | \$ 80,000  |      |          | \$ 50,000  |      | \$ 2,000,000 | \$ 42,130,000 |
| FY2027   |                                          |      | \$ 20,000,000 | \$ 65,000  |      |          | \$ 35,000  |      | \$ 1,000,000 | \$ 21,100,000 |
| FY2028   |                                          |      | \$ 10,000,000 | \$ 40,000  |      |          | \$ 20,000  |      | \$ 1,000,000 | \$ 11,060,000 |
| FY2029   |                                          |      |               |            |      |          |            |      |              | \$ -          |
| FY2030   |                                          |      |               |            |      |          |            |      |              | \$ -          |
| FY2031   |                                          |      |               |            |      |          |            |      |              | \$ -          |
| Total    | \$ 1,000,000                             | \$ - | \$ 70,000,000 | \$ 185,000 | \$ - | \$ 5,000 | \$ 115,000 | \$ - | \$ 4,100,000 | \$ 75,405,000 |

## Funding Information

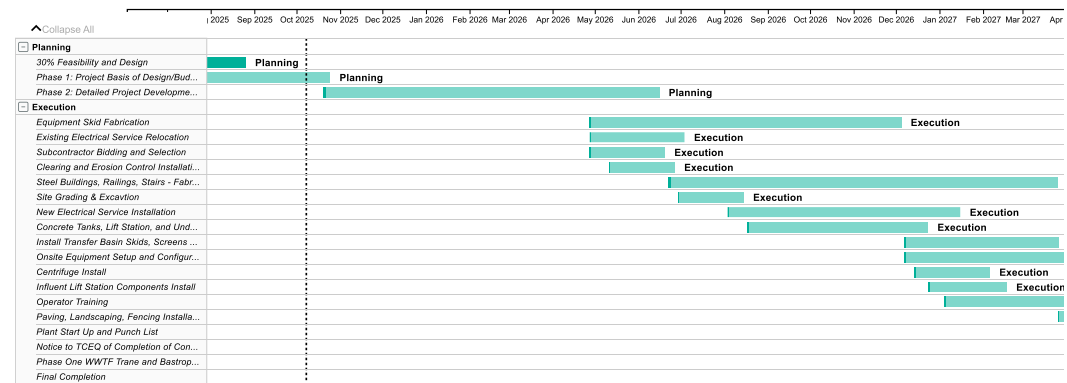
This project will be funded from the Capital Fund. Anticipated total project cost is \$74,200,000.

## Capital Cost



# Project Schedule

## Wastewater Treatment Plant #4





# Water Street Improvements



## Project Description:

The City of Bastrop is undertaking a critical infrastructure improvement project along Water Street to enhance roadway conditions and upgrade aging underground utilities. The work will be completed in **two phases** to reduce impacts on local traffic and residents.

**Phase 1** will focus on road rehabilitation, including pavement reconstruction along the primary section of Water Street. Concurrently, pipe bursting will be used to replace deteriorating sewer lines with minimal surface disruption.

**Phase 2** will continue these improvements along the remaining segments of the corridor, ensuring consistent infrastructure standards throughout the area. Upon completion, the project will provide a safer, more durable roadway and modernized utility services to support Bastrop's long-term growth and resilience

## Funding Information

This project is funded by CO Series 2022 (\$1,600,000) and CO Series 2023 (\$2,755,505). The project is budgeted under "Street Rehabilitation" for a total combined budget of \$4,355,505. The combined budget will be divided up with allocations to Farm, Water, and Linden Street Rehabilitation.

## Project Schedule



▲ Collapse All

| Task                                 | Start Date | End Date   |
|--------------------------------------|------------|------------|
| PIPE BURSTING                        | 2025-07-01 | 2025-07-01 |
| REHAB                                | 2025-07-01 | 2025-07-01 |
| Traffic Control and Site Preparation | 2025-07-01 | 2025-07-01 |
| Notice to Proceed                    | 2025-07-01 | 2025-07-01 |
| SWPPP                                | 2025-07-01 | 2025-07-01 |
| Excavate and Remove Material         | 2025-07-01 | 2025-07-01 |
| Prime Coat                           | 2025-07-01 | 2025-07-01 |
| Tack Coat                            | 2025-07-01 | 2025-07-01 |
| Pavement Markings                    | 2025-07-01 | 2025-07-01 |
| Phase 2 Mob                          | 2025-07-01 | 2025-07-01 |
| Traffic Control and Site Preparation | 2025-07-01 | 2025-07-01 |
| SWPPP                                | 2025-07-01 | 2025-07-01 |
| Excavate and Remove Material         | 2025-07-01 | 2025-07-01 |
| Prime Coat                           | 2025-07-01 | 2025-07-01 |

Name Modified On

Water Street Improvements 10/06/2025

Microsoft Power BI



# Five-Year Capital Improvement Plan (CIP)

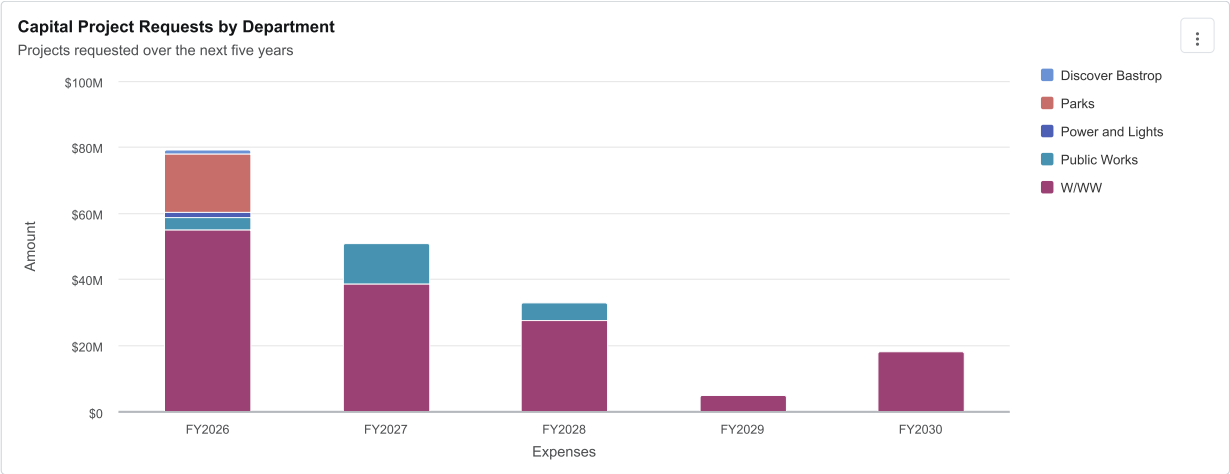
## Capital Improvement Project Requests for FY2026-2030

### Projected Expenditures for Capital Project Requests

|                                                  | FY2026       | FY2027       | FY2028       | FY2029      | FY2030       |
|--------------------------------------------------|--------------|--------------|--------------|-------------|--------------|
| <b>Expenses</b>                                  |              |              |              |             |              |
| Blakey Lane / Reed Way Road                      | \$3,475,000  | \$9,305,000  | \$2,040,000  | \$0         | \$0          |
| Pine Street House                                | \$0          | \$0          | \$0          | \$0         | \$0          |
| Shade Structures at Little League                | \$75,000     | \$0          | \$0          | \$0         | \$0          |
| Veteran's Memorial                               | \$500,000    | \$0          | \$0          | \$0         | \$0          |
| German Casino                                    | \$500,000    | \$0          | \$0          | \$0         | \$0          |
| Convention Center                                | \$985,000    | \$0          | \$0          | \$0         | \$0          |
| Rec Center (New)                                 | \$150,000    | \$0          | \$0          | \$0         | \$0          |
| BP&L Fourth Feeder                               | \$1,221,000  | \$0          | \$0          | \$0         | \$0          |
| BP&L Mesquite Street Lines Rebuild               | \$180,000    | \$0          | \$0          | \$0         | \$0          |
| Fisherman's Park                                 | \$675,000    | \$0          | \$0          | \$0         | \$0          |
| Delgado Park                                     | \$1,831,820  | \$0          | \$0          | \$0         | \$0          |
| Mayfest Park                                     | \$248,000    | \$0          | \$0          | \$0         | \$0          |
| Fireman's Park                                   | \$370,000    | \$0          | \$0          | \$0         | \$0          |
| Kerr Park                                        | \$50,000     | \$0          | \$0          | \$0         | \$0          |
| Bark Park                                        | \$50,000     | \$0          | \$0          | \$0         | \$0          |
| Elevated Storage Tank Valverde                   | \$1,345,000  | \$6,175,000  | \$2,525,000  | \$0         | \$0          |
| Ground Storage Tank Bob Bryant w/ Pump Station   | \$560,000    | \$2,525,000  | \$875,000    | \$0         | \$0          |
| 16" Transmission Line Bob Bryant to Valverde EST | \$355,000    | \$1,390,000  | \$575,500    | \$0         | \$0          |
| Distribution Lines from Valverde EST to System   | \$255,000    | \$818,250    | \$818,250    | \$0         | \$0          |
| Blakey Lane 36" WW Line                          | \$4,005,000  | \$0          | \$0          | \$0         | \$0          |
| SH 71 Pipe Bursting                              | \$1,415,000  | \$0          | \$0          | \$0         | \$0          |
| OLD IRON BRIDGE                                  | \$9,600,000  | \$0          | \$0          | \$0         | \$0          |
| Par 3 Golf Course                                | \$550,000    | \$0          | \$0          | \$0         | \$0          |
| BP&L 5 YR CAP PLAN                               | \$74,000     | \$0          | \$0          | \$0         | \$0          |
| Puerto Plata Rd                                  | \$0          | \$850,000    | \$3,300,000  | \$0         | \$0          |
| Sidewalks - Settlement Dr                        | \$50,000     | \$0          | \$0          | \$0         | \$0          |
| Willow GST Replacement                           | \$0          | \$1,115,000  | \$4,967,750  | \$1,437,750 | \$0          |
| Mayfest Transfer Pump Rehab                      | \$0          | \$63,000     | \$1,199,300  | \$1,199,300 | \$454,300    |
| Water / Linden St Pipe Bursting                  | \$1,220,000  | \$0          | \$0          | \$0         | \$0          |
| Riverbank Stabilization                          | \$3,113,820  | \$0          | \$0          | \$0         | \$0          |
| WWTP #1 & #2 Rehab                               | \$2,608,000  | \$0          | \$0          | \$0         | \$0          |
| WWTP #5                                          | \$0          | \$157,000    | \$0          | \$0         | \$16,540,000 |
| WWTP #4                                          | \$42,130,000 | \$21,100,000 | \$11,060,000 | \$0         | \$0          |
| Lift Station Upgrades - Central                  | \$0          | \$105,000    | \$1,165,000  | \$2,290,000 | \$1,165,000  |
| Water Well - Simsboro WTP                        | \$0          | \$60,000     | \$2,700,000  | \$0         | \$0          |
| 24" Transmission Line to Bob Bryant              | \$910,000    | \$4,908,250  | \$1,403,250  | \$0         | \$0          |

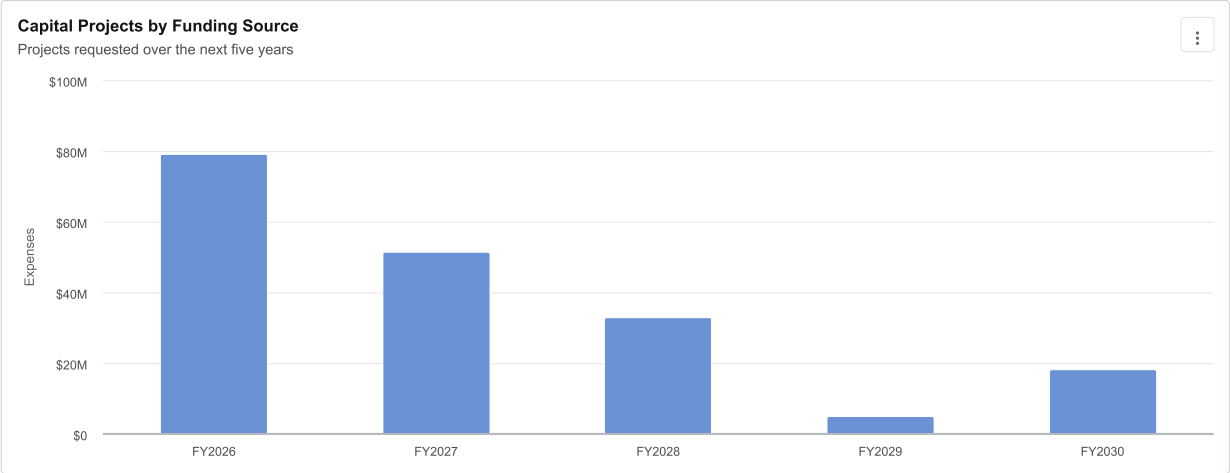
|                                      | FY2026              | FY2027              | FY2028              | FY2029             | FY2030              |
|--------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| FM 20 EST connect to Valverde EST    | \$203,000           | \$340,000           | \$340,000           | \$0                | \$0                 |
| Bob Bryant Park Drainage Improvement | \$300,000           | \$2,000,000         | \$0                 | \$0                | \$0                 |
| Description pending                  | \$25,000            | \$0                 | \$0                 | \$0                | \$0                 |
| <b>EXPENSES TOTAL</b>                | <b>\$79,029,640</b> | <b>\$50,911,500</b> | <b>\$32,969,050</b> | <b>\$4,927,050</b> | <b>\$18,159,300</b> |

# Total Funding Requested by Department



Data Updated: Oct 07, 2025, 2:10 PM

# Total Funding Requested by Funding Source



Data Updated: Oct 07, 2025, 2:10 PM



# Bastrop Power & Light Projects

FY2026 - FY2030 Requests

## BP&L Five-Year System Study: \$74,000

This is a 5-Year CIP program to include a study of the system, which will originate in project recommendations. The project will be designed in one year, and constructed the following fiscal years.

## BP&L Fourth Feeder: \$1,221,000

This project includes the addition of a new overhead power line from the Bastrop Substation. The new feeder will begin at the existing Bastrop Substation and end approximately 1.75 miles away at the Highway 95 and Farm Street intersection. Additionally, the new feeder will extend from SH21 to SH71 along Highway 95 for approximately .75 miles. The total length of the new feeder line is approximately 2.5 miles. This feeder will help balance the electric system and provide improved service capacity to citizens in this area.

## BP&L Mesquite Street Lines Rebuild: \$180,000

This project was initiated by the Lower Colorado River Authority (LCRA) and is fully reimbursable by LCRA once the project is completed. A study by LCRA found that the service lines on Mesquite Street are currently underbuilt and in need of improvement. LCRA has designed the project and it will be ready for construction in FY2026. McCord Engineering will oversee the bid process to secure contract labor for the project and BP&L will purchase the required materials. The single BP&L customer affected by this project will have their electric service transferred to Bluebonnet Electric for the construction duration. BP&L has a MOU at \$9,000 with Bluebonnet in place for the transfer and return of the service as well as the cost of the customer's usage.

### Bastrop Power & Light

|                    | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 |
|--------------------|--------|--------|--------|--------|--------|
| <b>Expenses</b>    |        |        |        |        |        |
| Power and Lights   |        |        |        |        |        |
| BP&L Fourth Feeder |        |        |        |        |        |

|                                                     | FY2026             | FY2027     | FY2028     | FY2029     | FY2030     |
|-----------------------------------------------------|--------------------|------------|------------|------------|------------|
| CONTINGENCY                                         | \$100,000          | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                                      | \$1,000            | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                              | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                        | \$1,100,000        | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                                  | \$20,000           | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                      | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>BP&amp;L FOURTH FEEDER TOTAL</b>                 | <b>\$1,221,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| BP&L Mesquite Street Lines Rebuild                  |                    |            |            |            |            |
| CONTINGENCY                                         | \$20,000           | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                                      | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                              | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                         | \$40,000           | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                        | \$100,000          | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                                  | \$20,000           | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                      | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>BP&amp;L MESQUITE STREET LINES REBUILD TOTAL</b> | <b>\$180,000</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| BP&L 5 YR CAP PLAN                                  |                    |            |            |            |            |
| CONTINGENCY                                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                                      | \$1,000            | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                              | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                         | \$70,000           | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                        | \$0                | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                                  | \$3,000            | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                      | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>BP&amp;L 5 YR CAP PLAN TOTAL</b>                 | <b>\$74,000</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| <b>POWER AND LIGHTS TOTAL</b>                       | <b>\$1,475,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| <b>EXPENSES TOTAL</b>                               | <b>\$1,475,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |



# Discover Bastrop Projects

FY2026 - FY2030 Requests



## Convention Center Repairs: \$985,000

The Bastrop Convention Center is slated for approximately \$985,000 in critical capital improvements in FY 2026. These upgrades are necessary to maintain the facility's functionality, comfort, and appeal as a key driver of tourism and economic activity. Funding for these improvements will be supported through Hotel Occupancy Tax (HOT) revenues, in alignment with allowable tourism-related expenditures.

Planned improvements include:

- Roof replacement
- HVAC system upgrades
- Irrigation system repairs
- New carpet installation
- Replacement of chairs and other essential event furnishings

These updates will ensure the Convention Center remains a competitive, high-quality venue capable of attracting meetings, conferences, and community events, all of which contribute directly to local tourism and overnight stays.

The table below reflects detailed information related to each segment of the repairs encompassing the planned improvements. To see more information, select "View Report" at the bottom of the table.

### Discover Bastrop

|                   | FY2026   | FY2027 | FY2028 | FY2029 | FY2030 |
|-------------------|----------|--------|--------|--------|--------|
| <b>Expenses</b>   |          |        |        |        |        |
| Discover Bastrop  |          |        |        |        |        |
| Convention Center |          |        |        |        |        |
| CONTINGENCY       | \$48,000 | \$0    | \$0    | \$0    | \$0    |



|                                | FY2026    | FY2027 | FY2028 | FY2029 | FY2030 |
|--------------------------------|-----------|--------|--------|--------|--------|
| LEGAL SERVICES                 | \$0       | \$0    | \$0    | \$0    | \$0    |
| IRRIGATION                     | \$50,000  | \$0    | \$0    | \$0    | \$0    |
| HVAC                           | \$300,000 | \$0    | \$0    | \$0    | \$0    |
| SURVEY                         | \$0       | \$0    | \$0    | \$0    | \$0    |
| LAND ACQUISITION               | \$0       | \$0    | \$0    | \$0    | \$0    |
| ROOF                           | \$325,000 | \$0    | \$0    | \$0    | \$0    |
| ENGINEERING                    | \$0       | \$0    | \$0    | \$0    | \$0    |
| CARPET                         | \$90,000  | \$0    | \$0    | \$0    | \$0    |
| CHAIRS                         | \$172,000 | \$0    | \$0    | \$0    | \$0    |
| CONSTRUCTION                   | \$0       | \$0    | \$0    | \$0    | \$0    |
| INSPECTIONS                    | \$0       | \$0    | \$0    | \$0    | \$0    |
| GRANT MANAGEMENT               | \$0       | \$0    | \$0    | \$0    | \$0    |
| PROJECT MANAGEMENT             | \$0       | \$0    | \$0    | \$0    | \$0    |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0       | \$0    | \$0    | \$0    | \$0    |
| CONVENTION CENTER TOTAL        | \$985,000 | \$0    | \$0    | \$0    | \$0    |
| DISCOVER BASTROP TOTAL         | \$985,000 | \$0    | \$0    | \$0    | \$0    |
| EXPENSES TOTAL                 | \$985,000 | \$0    | \$0    | \$0    | \$0    |



# Parks & Recreation Projects

FY2026 - FY2030 Requests

## **Bark Park Improvements: \$50,000**

This project consists of improvements to the Bark Park.

## **Colorado Riverbank Stabilization: \$3,113,820**

This project is to stabilize the erosion of the Colorado riverbank and trail from Ferry Park to Fisherman's Park. This project is contingent upon grant award. A grant application was submitted to the General Land Office in FY2025 and is under review.

## **Delgado Park Improvements: \$1,400,000**

This project includes improvements to Delgado Park.

## **Ferry Park Improvements: \$25,000**

This project consists of improvements to Ferry Park.

## **Fireman's Park Improvements: \$270,000**

The Parks Master Plan called for various improvements to the Fireman's Park. This includes a new fire department-themed playscape and seating.

## **Fisherman's Park Improvements: \$675,000**

This project consists of improvements to the existing splash pad at Fisherman's Park.

## **German Casino: \$500,000**

This project consists of a new German Casino on the grounds of the Convention Center.

### **Kerr Park Improvements: \$50,000**

### **Mayfest Park Improvements: \$250,000**

The Parks Master Plan called for various improvements to Mayfest Park and the trail system. This includes a new pavilion and playscape.

### **Old Iron Bridge Rehabilitation: \$9,230,000**

This project is to rehabilitate the Old Iron Bridge and create a park space for pedestrians to enjoy. The rehabilitation of the Old Iron Bridge will improve pedestrian connectivity across the Colorado River. An engineering design is already completed, with construction starting in FY2025 Q4. The project is expected to be completed by the end of 2026.

### **Par 3 Golf Course: \$550,000**

This project is for the construction of a Par 3 Golf Course.

### **Pine Street House: \$500,000**

Purchase of 1305 Pine Street.

### **Recreation Center: \$150,000**

This project consists of planning and land acquisition for a future recreation center. Planning and land acquisition costs are contingent upon grant award.

### **Shade Structures at Little League: \$75,000**

### **Veteran's Memorial: \$500,000**

This project consists of the creation of a new Veteran's Memorial (location TBD).

**Parks & Recreation**

|                                                | FY2026           | FY2027     | FY2028     | FY2029     | FY2030     |
|------------------------------------------------|------------------|------------|------------|------------|------------|
| <b>Expenses</b>                                |                  |            |            |            |            |
| Parks                                          |                  |            |            |            |            |
| Shade Structures at Little League              |                  |            |            |            |            |
| CONTINGENCY                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                                 | \$0              | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                         | \$0              | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                               | \$0              | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                   | \$75,000         | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                               | \$0              | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                             | \$0              | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                 | \$0              | \$0        | \$0        | \$0        | \$0        |
| <b>SHADE STRUCTURES AT LITTLE LEAGUE TOTAL</b> | <b>\$75,000</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Veteran's Memorial                             |                  |            |            |            |            |
| CONTINGENCY                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                                 | \$0              | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                         | \$0              | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                               | \$0              | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                   | \$500,000        | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                               | \$0              | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                             | \$0              | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                 | \$0              | \$0        | \$0        | \$0        | \$0        |
| <b>VETERAN'S MEMORIAL TOTAL</b>                | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| German Casino                                  |                  |            |            |            |            |
| CONTINGENCY                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                                 | \$0              | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                         | \$0              | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                               | \$0              | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                   | \$500,000        | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                               | \$0              | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                             | \$0              | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                 | \$0              | \$0        | \$0        | \$0        | \$0        |
| <b>GERMAN CASINO TOTAL</b>                     | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Rec Center (New)                               |                  |            |            |            |            |
| CONTINGENCY                                    | \$0              | \$0        | \$0        | \$0        | \$0        |
| SURVEY                                         | \$0              | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                               | \$100,000        | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                                    | \$50,000         | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                                   | \$0              | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                                    | \$0              | \$0        | \$0        | \$0        | \$0        |

|                                | FY2026             | FY2027     | FY2028     | FY2029     | FY2030     |
|--------------------------------|--------------------|------------|------------|------------|------------|
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>REC CENTER (NEW) TOTAL</b>  | <b>\$150,000</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Fisherman's Park               |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$675,000          | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>FISHERMAN'S PARK TOTAL</b>  | <b>\$675,000</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Delgado Park                   |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$1,831,820        | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>DELGADO PARK TOTAL</b>      | <b>\$1,831,820</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Mayfest Park                   |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$248,000          | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>MAYFEST PARK TOTAL</b>      | <b>\$248,000</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Fireman's Park                 |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$370,000          | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |

|                                | FY2026             | FY2027     | FY2028     | FY2029     | FY2030     |
|--------------------------------|--------------------|------------|------------|------------|------------|
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>FIREMAN'S PARK TOTAL</b>    | <b>\$370,000</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Kerr Park                      |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$50,000           | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>KERR PARK TOTAL</b>         | <b>\$50,000</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Bark Park                      |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$50,000           | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>BARK PARK TOTAL</b>         | <b>\$50,000</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| OLD IRON BRIDGE                |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$9,520,000        | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$45,000           | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$35,000           | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>OLD IRON BRIDGE TOTAL</b>   | <b>\$9,600,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| Par 3 Golf Course              |                    |            |            |            |            |
| CONTINGENCY                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                 | \$0                | \$0        | \$0        | \$0        | \$0        |
| SURVEY                         | \$0                | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION               | \$0                | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                   | \$550,000          | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                    | \$0                | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT               | \$0                | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT             | \$0                | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>PAR 3 GOLF COURSE TOTAL</b> | <b>\$550,000</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|                                      | FY2026              | FY2027     | FY2028     | FY2029     | FY2030     |
|--------------------------------------|---------------------|------------|------------|------------|------------|
| Riverbank Stabilization              |                     |            |            |            |            |
| CONTINGENCY                          | \$460,120           | \$0        | \$0        | \$0        | \$0        |
| LEGAL SERVICES                       | \$0                 | \$0        | \$0        | \$0        | \$0        |
| SURVEY                               | \$0                 | \$0        | \$0        | \$0        | \$0        |
| LAND ACQUISITION                     | \$0                 | \$0        | \$0        | \$0        | \$0        |
| ENGINEERING                          | \$240,000           | \$0        | \$0        | \$0        | \$0        |
| CONSTRUCTION                         | \$2,300,600         | \$0        | \$0        | \$0        | \$0        |
| INSPECTIONS                          | \$0                 | \$0        | \$0        | \$0        | \$0        |
| GRANT MANAGEMENT                     | \$0                 | \$0        | \$0        | \$0        | \$0        |
| PROJECT MANAGEMENT                   | \$113,100           | \$0        | \$0        | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK       | \$0                 | \$0        | \$0        | \$0        | \$0        |
| <b>RIVERBANK STABILIZATION TOTAL</b> | <b>\$3,113,820</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| <b>PARKS TOTAL</b>                   | <b>\$17,713,640</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| <b>EXPENSES TOTAL</b>                | <b>\$17,713,640</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |





# Streets & Drainage Projects

FY2026 - FY2030 Requests

## **Blakey Lane Extension/Reed Way Road: \$14,820,000**

This project is to extend Blakey Lane to Old Austin Hwy. This will create additional egress paths and add additional capacity for roadways adjacent to SH 71. The extension of water and wastewater will occur with this project. The project is at 100% design, but the City is making changes to the roundabout design. The right-of-way and easements are still being acquired.

## **Bob Bryant Park Drainage Improvements: \$2,300,000**

This project is to make drainage improvements in Bob Bryant Park. Past flooding has caused significant washout and erosion to the drainage from the neighborhood to the river. Repairs are needed to prevent continued damage during future large rain events.

## **Puerto Plata Road: \$4,150,000**

This project is to extend the roadway from FM 20 to FM 969 through the Valverde subdivision. The easements have been fully acquired but the section still needs to be designed. The extension of FM 20 to FM 969 will create additional egress points from FM 969.

## **Sidewalks - Settlement Drive: \$50,000**

This project is to install sidewalks along Settlement Drive for pedestrian safety. There are limited sidewalks in the area, and as the roadway expands, it will be important to provide sidewalk connectivity for pedestrians.

|                                                   | FY2026             | FY2027              | FY2028             | FY2029     | FY2030     |
|---------------------------------------------------|--------------------|---------------------|--------------------|------------|------------|
| <b>Expenses</b>                                   |                    |                     |                    |            |            |
| Public Works                                      |                    |                     |                    |            |            |
| Blakey Lane / Reed Way Road                       |                    |                     |                    |            |            |
| CONTINGENCY                                       | \$0                | \$2,200,000         | \$0                | \$0        | \$0        |
| LEGAL SERVICES                                    | \$10,000           | \$0                 | \$0                | \$0        | \$0        |
| SURVEY                                            | \$0                | \$0                 | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                  | \$1,000,000        | \$0                 | \$0                | \$0        | \$0        |
| ENGINEERING                                       | \$400,000          | \$0                 | \$0                | \$0        | \$0        |
| CONSTRUCTION                                      | \$2,000,000        | \$7,000,000         | \$2,000,000        | \$0        | \$0        |
| INSPECTIONS                                       | \$50,000           | \$80,000            | \$30,000           | \$0        | \$0        |
| GRANT MANAGEMENT                                  | \$0                | \$0                 | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                | \$15,000           | \$25,000            | \$10,000           | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| <b>BLAKEY LANE / REED WAY ROAD TOTAL</b>          | <b>\$3,475,000</b> | <b>\$9,305,000</b>  | <b>\$2,040,000</b> | <b>\$0</b> | <b>\$0</b> |
| Puerto Plata Rd                                   |                    |                     |                    |            |            |
| CONTINGENCY                                       | \$0                | \$0                 | \$300,000          | \$0        | \$0        |
| LEGAL SERVICES                                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| SURVEY                                            | \$0                | \$0                 | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                  | \$0                | \$0                 | \$0                | \$0        | \$0        |
| ENGINEERING                                       | \$0                | \$850,000           | \$0                | \$0        | \$0        |
| CONSTRUCTION                                      | \$0                | \$0                 | \$3,000,000        | \$0        | \$0        |
| INSPECTIONS                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| GRANT MANAGEMENT                                  | \$0                | \$0                 | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                | \$0                | \$0                 | \$0                | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| <b>PUERTO PLATA RD TOTAL</b>                      | <b>\$0</b>         | <b>\$850,000</b>    | <b>\$3,300,000</b> | <b>\$0</b> | <b>\$0</b> |
| Sidewalks - Settlement Dr                         |                    |                     |                    |            |            |
| CONTINGENCY                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| LEGAL SERVICES                                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| SURVEY                                            | \$0                | \$0                 | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                  | \$0                | \$0                 | \$0                | \$0        | \$0        |
| ENGINEERING                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| CONSTRUCTION                                      | \$50,000           | \$0                 | \$0                | \$0        | \$0        |
| INSPECTIONS                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| GRANT MANAGEMENT                                  | \$0                | \$0                 | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                | \$0                | \$0                 | \$0                | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| <b>SIDEWALKS - SETTLEMENT DR TOTAL</b>            | <b>\$50,000</b>    | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b> |
| Bob Bryant Park Drainage Improvement              |                    |                     |                    |            |            |
| CONTINGENCY                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| LEGAL SERVICES                                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| SURVEY                                            | \$0                | \$0                 | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                  | \$300,000          | \$0                 | \$0                | \$0        | \$0        |
| ENGINEERING                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| CONSTRUCTION                                      | \$0                | \$2,000,000         | \$0                | \$0        | \$0        |
| INSPECTIONS                                       | \$0                | \$0                 | \$0                | \$0        | \$0        |
| GRANT MANAGEMENT                                  | \$0                | \$0                 | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                | \$0                | \$0                 | \$0                | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                    | \$0                | \$0                 | \$0                | \$0        | \$0        |
| <b>BOB BRYANT PARK DRAINAGE IMPROVEMENT TOTAL</b> | <b>\$300,000</b>   | <b>\$2,000,000</b>  | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b> |
| <b>PUBLIC WORKS TOTAL</b>                         | <b>\$3,825,000</b> | <b>\$12,155,000</b> | <b>\$5,340,000</b> | <b>\$0</b> | <b>\$0</b> |
| <b>EXPENSES TOTAL</b>                             | <b>\$3,825,000</b> | <b>\$12,155,000</b> | <b>\$5,340,000</b> | <b>\$0</b> | <b>\$0</b> |

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# Water & Wastewater Projects

FY2026 - FY2030 Requests

## Water Projects

Water project requests for FY2026-2030.

### **16" Water Transmission Line from Bob Bryant to Valverde EST: \$2,320,500**

This project involves the construction of a new 16-inch transmission water line from the Bob Bryant Pump Station to the Valverde elevated storage tank (EST) .

### **24" Water Transmission Line from Simsboro WTP to Bob Bryant Pump Station: \$7,221,500**

This project will extend a 24-inch water transmission line from the Simsboro Aquifer Water Treatment Plant to the Bob Bryant Pump Station. This project will provide additional water service to the west side of the city.

### **Distribution Line from Valverde EST to System: \$1,891,500**

This project involves construction of a new water line, connecting to the existing water lines along SH 71 and continuing north and west through the proposed Valverde development.

### **Elevated Storage Tank in Valverde: \$10,045,000**

This project includes the construction of a new 2.0 million gallons per day (MGD) elevated storage tank. The new tank will be constructed at the northwest corner of the Valverde development with an overflow elevation of 655 feet. The tank will serve customers in Pressure Zone 3.

### **Ground Storage Tank in Bob Bryant w/ Pump Station: \$3,960,000**

This project involves an expansion of the Bob Bryant Pump Station capacity to 4.2 million gallons per day (MGD) by adding a third pump. The expansion is to provide additional pumping capacity to serve growth in Pressure Zone 1.

### **Mayfest Transfer Pump Rehabilitation: \$2,915,900**

This project involves an expansion and rehabilitation of the Mayfest Transfer Pump Station in which aged pumps would be replaced. The expansion would provide additional pumping capacity to meet demand.

### **Simsboro Water Treatment Plant Additional Water Well: \$2,760,000**

This project is to drill an additional water well for the Simsboro Aquifer Water Treatment Plant.

### **Water Line from FM 20 EST to Valverde EST: \$883,000**

This project involves constructing a 16- or 24-inch water line from Valverde elevated storage tank (EST) to the FM 20 EST to provide an additional water supply. This project will improve system connectivity and reliability.

### **Willow Ground Storage Tank Replacement and High Service Pump Rehabilitation: \$7,520,500**

This project includes the construction of a new 1.25 million gallons per day (MGD) ground storage tank (GST) at the Willow site. This will replace an existing GST that is in declining condition.

### **Wastewater Projects**

Wastewater project requests for FY2026-2030.

### **Blakey Lane 36" Wastewater Line: \$4,005,000**

This project is at 100% design. The easements are currently being obtained, and the construction of this line will be conducted jointly with the extension of Blakey Lane.

### **Citywide Wastewater Lift Station Upgrades & Rehabilitation: \$4,725,000**

This project will upgrade the existing wastewater lift station to meet demand and growth.

## Water St. & Linden St. Pipe Bursting: \$1,220,000

This project will replace aged wastewater pipe under streets before the streets are repaired or replaced.

## SH 71 West Pipe Bursting: \$1,465,000

This project is currently at 100% design. The final project manual and bid documents are being put together. This will increase capacity in the wastewater lines along SH 71 from FM 969 to the Reed Ranch project. The line will be increased from a 10-inch to a 15-inch through pipe bursting.

## Wastewater Treatment Plant #1 and #2 Rehabilitation: \$2,608,000

This project will involve rehabilitating Wastewater Treatment Plants (WWTP) #1 and #2 to extend their useful life until a replacement solution is designed. The project is already designed and a construction contract has been awarded.

## Wastewater Treatment Plant #4 (6MGD): \$74,290,000

This project is to expand the capacity of the Wastewater Treatment Plant (WWTP) #3. The current plant is designed for 2.0 million gallons per day (MGD). The City is in the process of designing the expansion to an additional 6.0 MGD at the site of the WWTP #3.

## Wastewater Treatment Plant #5: \$16,697,000

This project will be to study and design a replacement Wastewater Treatment Plant (WWTP) for #1 and #2. This will add a 2.0 million gallons per day (MGD) plant to replace the existing plants.

### Water & Wastewater

|                                | FY2026      | FY2027      | FY2028      | FY2029 | FY2030 |
|--------------------------------|-------------|-------------|-------------|--------|--------|
| <b>Expenses</b>                |             |             |             |        |        |
| W/WW                           |             |             |             |        |        |
| Elevated Storage Tank Valverde |             |             |             |        |        |
| CONTINGENCY                    | \$120,000   | \$1,000,000 | \$300,000   | \$0    | \$0    |
| LEGAL SERVICES                 | \$0         | \$0         | \$0         | \$0    | \$0    |
| SURVEY                         | \$0         | \$0         | \$0         | \$0    | \$0    |
| LAND ACQUISITION               | \$0         | \$0         | \$0         | \$0    | \$0    |
| ENGINEERING                    | \$1,200,000 | \$0         | \$0         | \$0    | \$0    |
| CONSTRUCTION                   | \$0         | \$4,500,000 | \$2,000,000 | \$0    | \$0    |
| INSPECTIONS                    | \$0         | \$600,000   | \$200,000   | \$0    | \$0    |
| GRANT MANAGEMENT               | \$0         | \$0         | \$0         | \$0    | \$0    |
| PROJECT MANAGEMENT             | \$25,000    | \$75,000    | \$25,000    | \$0    | \$0    |
| CMAR-CONSTRUCTION MGMT AT RISK | \$0         | \$0         | \$0         | \$0    | \$0    |

|                                                               | FY2026             | FY2027             | FY2028             | FY2029     | FY2030     |
|---------------------------------------------------------------|--------------------|--------------------|--------------------|------------|------------|
| <b>ELEVATED STORAGE TANK VALVERDE TOTAL</b>                   | <b>\$1,345,000</b> | <b>\$6,175,000</b> | <b>\$2,525,000</b> | <b>\$0</b> | <b>\$0</b> |
| Ground Storage Tank Bob Bryant w/ Pump Station                |                    |                    |                    |            |            |
| CONTINGENCY                                                   | \$0                | \$600,000          | \$300,000          | \$0        | \$0        |
| LEGAL SERVICES                                                | \$0                | \$0                | \$0                | \$0        | \$0        |
| SURVEY                                                        | \$0                | \$0                | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| ENGINEERING                                                   | \$550,000          | \$0                | \$0                | \$0        | \$0        |
| CONSTRUCTION                                                  | \$0                | \$1,800,000        | \$500,000          | \$0        | \$0        |
| INSPECTIONS                                                   | \$0                | \$100,000          | \$50,000           | \$0        | \$0        |
| GRANT MANAGEMENT                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                            | \$10,000           | \$25,000           | \$25,000           | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                                | \$0                | \$0                | \$0                | \$0        | \$0        |
| <b>GROUND STORAGE TANK BOB BRYANT W/ PUMP STATION TOTAL</b>   | <b>\$560,000</b>   | <b>\$2,525,000</b> | <b>\$875,000</b>   | <b>\$0</b> | <b>\$0</b> |
| 16" Transmission Line Bob Bryant to Valverde EST              |                    |                    |                    |            |            |
| CONTINGENCY                                                   | \$0                | \$400,000          | \$135,500          | \$0        | \$0        |
| LEGAL SERVICES                                                | \$0                | \$0                | \$0                | \$0        | \$0        |
| SURVEY                                                        | \$0                | \$0                | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| ENGINEERING                                                   | \$350,000          | \$0                | \$0                | \$0        | \$0        |
| CONSTRUCTION                                                  | \$0                | \$900,000          | \$400,000          | \$0        | \$0        |
| INSPECTIONS                                                   | \$0                | \$75,000           | \$25,000           | \$0        | \$0        |
| GRANT MANAGEMENT                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                            | \$5,000            | \$15,000           | \$15,000           | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                                | \$0                | \$0                | \$0                | \$0        | \$0        |
| <b>16" TRANSMISSION LINE BOB BRYANT TO VALVERDE EST TOTAL</b> | <b>\$355,000</b>   | <b>\$1,390,000</b> | <b>\$575,500</b>   | <b>\$0</b> | <b>\$0</b> |
| Distribution Lines from Valverde EST to System                |                    |                    |                    |            |            |
| CONTINGENCY                                                   | \$0                | \$218,250          | \$218,250          | \$0        | \$0        |
| LEGAL SERVICES                                                | \$0                | \$0                | \$0                | \$0        | \$0        |
| SURVEY                                                        | \$0                | \$0                | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| ENGINEERING                                                   | \$250,000          | \$0                | \$0                | \$0        | \$0        |
| CONSTRUCTION                                                  | \$0                | \$550,000          | \$550,000          | \$0        | \$0        |
| INSPECTIONS                                                   | \$0                | \$35,000           | \$35,000           | \$0        | \$0        |
| GRANT MANAGEMENT                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                            | \$5,000            | \$15,000           | \$15,000           | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                                | \$0                | \$0                | \$0                | \$0        | \$0        |
| <b>DISTRIBUTION LINES FROM VALVERDE EST TO SYSTEM TOTAL</b>   | <b>\$255,000</b>   | <b>\$818,250</b>   | <b>\$818,250</b>   | <b>\$0</b> | <b>\$0</b> |
| Blakey Lane 36" WW Line                                       |                    |                    |                    |            |            |
| CONTINGENCY                                                   | \$400,000          | \$0                | \$0                | \$0        | \$0        |
| LEGAL SERVICES                                                | \$10,000           | \$0                | \$0                | \$0        | \$0        |
| SURVEY                                                        | \$0                | \$0                | \$0                | \$0        | \$0        |
| LAND ACQUISITION                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| ENGINEERING                                                   | \$0                | \$0                | \$0                | \$0        | \$0        |
| CONSTRUCTION                                                  | \$3,500,000        | \$0                | \$0                | \$0        | \$0        |
| INSPECTIONS                                                   | \$75,000           | \$0                | \$0                | \$0        | \$0        |
| GRANT MANAGEMENT                                              | \$0                | \$0                | \$0                | \$0        | \$0        |
| PROJECT MANAGEMENT                                            | \$20,000           | \$0                | \$0                | \$0        | \$0        |
| CMAR-CONSTRUCTION MGMT AT RISK                                | \$0                | \$0                | \$0                | \$0        | \$0        |



|                                          | FY2026             | FY2027             | FY2028             | FY2029             | FY2030           |
|------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| <b>BLAKEY LANE 36" WW LINE TOTAL</b>     | <b>\$4,005,000</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       |
| SH 71 Pipe Bursting                      |                    |                    |                    |                    |                  |
| CONTINGENCY                              | \$90,000           | \$0                | \$0                | \$0                | \$0              |
| LEGAL SERVICES                           | \$25,000           | \$0                | \$0                | \$0                | \$0              |
| SURVEY                                   | \$0                | \$0                | \$0                | \$0                | \$0              |
| LAND ACQUISITION                         | \$200,000          | \$0                | \$0                | \$0                | \$0              |
| ENGINEERING                              | \$0                | \$0                | \$0                | \$0                | \$0              |
| CONSTRUCTION                             | \$1,000,000        | \$0                | \$0                | \$0                | \$0              |
| INSPECTIONS                              | \$75,000           | \$0                | \$0                | \$0                | \$0              |
| GRANT MANAGEMENT                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| PROJECT MANAGEMENT                       | \$25,000           | \$0                | \$0                | \$0                | \$0              |
| CMAR-CONSTRUCTION MGMT AT RISK           | \$0                | \$0                | \$0                | \$0                | \$0              |
| <b>SH 71 PIPE BURSTING TOTAL</b>         | <b>\$1,415,000</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       |
| VISTA PUENTE                             |                    |                    |                    |                    |                  |
| LAND ACQUISITION                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| <b>VISTA PUENTE TOTAL</b>                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       |
| VAL VERDE WTR LINE                       |                    |                    |                    |                    |                  |
| LAND ACQUISITION                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| <b>VAL VERDE WTR LINE TOTAL</b>          | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       |
| Willow GST Replacement                   |                    |                    |                    |                    |                  |
| CONTINGENCY                              | \$0                | \$0                | \$867,750          | \$867,750          | \$0              |
| LEGAL SERVICES                           | \$0                | \$0                | \$0                | \$0                | \$0              |
| SURVEY                                   | \$0                | \$0                | \$0                | \$0                | \$0              |
| LAND ACQUISITION                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| ENGINEERING                              | \$0                | \$1,100,000        | \$0                | \$0                | \$0              |
| CONSTRUCTION                             | \$0                | \$0                | \$4,000,000        | \$500,000          | \$0              |
| INSPECTIONS                              | \$0                | \$0                | \$75,000           | \$50,000           | \$0              |
| GRANT MANAGEMENT                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| PROJECT MANAGEMENT                       | \$0                | \$15,000           | \$25,000           | \$20,000           | \$0              |
| CMAR-CONSTRUCTION MGMT AT RISK           | \$0                | \$0                | \$0                | \$0                | \$0              |
| <b>WILLOW GST REPLACEMENT TOTAL</b>      | <b>\$0</b>         | <b>\$1,115,000</b> | <b>\$4,967,750</b> | <b>\$1,437,750</b> | <b>\$0</b>       |
| Mayfest Transfer Pump Rehab              |                    |                    |                    |                    |                  |
| CONTINGENCY                              | \$0                | \$0                | \$224,300          | \$224,300          | \$224,300        |
| LEGAL SERVICES                           | \$0                | \$0                | \$0                | \$0                | \$0              |
| SURVEY                                   | \$0                | \$0                | \$0                | \$0                | \$0              |
| LAND ACQUISITION                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| ENGINEERING                              | \$0                | \$60,000           | \$0                | \$0                | \$0              |
| CONSTRUCTION                             | \$0                | \$0                | \$900,000          | \$900,000          | \$200,000        |
| INSPECTIONS                              | \$0                | \$0                | \$50,000           | \$50,000           | \$10,000         |
| GRANT MANAGEMENT                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| PROJECT MANAGEMENT                       | \$0                | \$3,000            | \$25,000           | \$25,000           | \$20,000         |
| CMAR-CONSTRUCTION MGMT AT RISK           | \$0                | \$0                | \$0                | \$0                | \$0              |
| <b>MAYFEST TRANSFER PUMP REHAB TOTAL</b> | <b>\$0</b>         | <b>\$63,000</b>    | <b>\$1,199,300</b> | <b>\$1,199,300</b> | <b>\$454,300</b> |
| Water / Linden St Pipe Bursting          |                    |                    |                    |                    |                  |
| CONTINGENCY                              | \$110,000          | \$0                | \$0                | \$0                | \$0              |
| LEGAL SERVICES                           | \$5,000            | \$0                | \$0                | \$0                | \$0              |
| SURVEY                                   | \$0                | \$0                | \$0                | \$0                | \$0              |
| LAND ACQUISITION                         | \$0                | \$0                | \$0                | \$0                | \$0              |
| ENGINEERING                              | \$145,000          | \$0                | \$0                | \$0                | \$0              |
| CONSTRUCTION                             | \$900,000          | \$0                | \$0                | \$0                | \$0              |

|                                              | FY2026              | FY2027              | FY2028              | FY2029      | FY2030              |
|----------------------------------------------|---------------------|---------------------|---------------------|-------------|---------------------|
| INSPECTIONS                                  | \$50,000            | \$0                 | \$0                 | \$0         | \$0                 |
| GRANT MANAGEMENT                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| PROJECT MANAGEMENT                           | \$10,000            | \$0                 | \$0                 | \$0         | \$0                 |
| CMAR-CONSTRUCTION MGMT AT RISK               | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| <b>WATER / LINDEN ST PIPE BURSTING TOTAL</b> | <b>\$1,220,000</b>  | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>  | <b>\$0</b>          |
| WWTP #1 & #2 Rehab                           |                     |                     |                     |             |                     |
| CONTINGENCY                                  | \$250,000           | \$0                 | \$0                 | \$0         | \$0                 |
| LEGAL SERVICES                               | \$3,000             | \$0                 | \$0                 | \$0         | \$0                 |
| SURVEY                                       | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| LAND ACQUISITION                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| ENGINEERING                                  | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| CONSTRUCTION                                 | \$2,300,000         | \$0                 | \$0                 | \$0         | \$0                 |
| INSPECTIONS                                  | \$30,000            | \$0                 | \$0                 | \$0         | \$0                 |
| GRANT MANAGEMENT                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| PROJECT MANAGEMENT                           | \$25,000            | \$0                 | \$0                 | \$0         | \$0                 |
| CMAR-CONSTRUCTION MGMT AT RISK               | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| <b>WWTP #1 &amp; #2 REHAB TOTAL</b>          | <b>\$2,608,000</b>  | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>  | <b>\$0</b>          |
| WWTP #5                                      |                     |                     |                     |             |                     |
| CONTINGENCY                                  | \$0                 | \$0                 | \$0                 | \$0         | \$1,500,000         |
| LEGAL SERVICES                               | \$0                 | \$2,000             | \$0                 | \$0         | \$5,000             |
| SURVEY                                       | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| LAND ACQUISITION                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| ENGINEERING                                  | \$0                 | \$150,000           | \$0                 | \$0         | \$0                 |
| CONSTRUCTION                                 | \$0                 | \$0                 | \$0                 | \$0         | \$15,000,000        |
| INSPECTIONS                                  | \$0                 | \$0                 | \$0                 | \$0         | \$20,000            |
| GRANT MANAGEMENT                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| PROJECT MANAGEMENT                           | \$0                 | \$5,000             | \$0                 | \$0         | \$15,000            |
| CMAR-CONSTRUCTION MGMT AT RISK               | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| <b>WWTP #5 TOTAL</b>                         | <b>\$0</b>          | <b>\$157,000</b>    | <b>\$0</b>          | <b>\$0</b>  | <b>\$16,540,000</b> |
| WWTP #4                                      |                     |                     |                     |             |                     |
| CONTINGENCY                                  | \$2,000,000         | \$1,000,000         | \$1,000,000         | \$0         | \$0                 |
| LEGAL SERVICES                               | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| SURVEY                                       | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| LAND ACQUISITION                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| ENGINEERING                                  | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| CONSTRUCTION                                 | \$40,000,000        | \$20,000,000        | \$10,000,000        | \$0         | \$0                 |
| INSPECTIONS                                  | \$80,000            | \$65,000            | \$40,000            | \$0         | \$0                 |
| GRANT MANAGEMENT                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| PROJECT MANAGEMENT                           | \$50,000            | \$35,000            | \$20,000            | \$0         | \$0                 |
| CMAR-CONSTRUCTION MGMT AT RISK               | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| <b>WWTP #4 TOTAL</b>                         | <b>\$42,130,000</b> | <b>\$21,100,000</b> | <b>\$11,060,000</b> | <b>\$0</b>  | <b>\$0</b>          |
| Lift Station Upgrades - Central              |                     |                     |                     |             |                     |
| CONTINGENCY                                  | \$0                 | \$0                 | \$100,000           | \$200,000   | \$100,000           |
| LEGAL SERVICES                               | \$0                 | \$5,000             | \$0                 | \$0         | \$0                 |
| SURVEY                                       | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| LAND ACQUISITION                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |
| ENGINEERING                                  | \$0                 | \$100,000           | \$0                 | \$0         | \$0                 |
| CONSTRUCTION                                 | \$0                 | \$0                 | \$1,000,000         | \$2,000,000 | \$1,000,000         |
| INSPECTIONS                                  | \$0                 | \$0                 | \$50,000            | \$75,000    | \$50,000            |
| GRANT MANAGEMENT                             | \$0                 | \$0                 | \$0                 | \$0         | \$0                 |

|                                                  | FY2026              | FY2027              | FY2028              | FY2029             | FY2030              |
|--------------------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| PROJECT MANAGEMENT                               | \$0                 | \$0                 | \$15,000            | \$15,000           | \$15,000            |
| CMAR-CONSTRUCTION MGMT AT RISK                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| <b>LIFT STATION UPGRADES - CENTRAL TOTAL</b>     | <b>\$0</b>          | <b>\$105,000</b>    | <b>\$1,165,000</b>  | <b>\$2,290,000</b> | <b>\$1,165,000</b>  |
| Water Well - Simsboro WTP                        |                     |                     |                     |                    |                     |
| CONTINGENCY                                      | \$0                 | \$0                 | \$600,000           | \$0                | \$0                 |
| LEGAL SERVICES                                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| SURVEY                                           | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| LAND ACQUISITION                                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| ENGINEERING                                      | \$0                 | \$60,000            | \$0                 | \$0                | \$0                 |
| CONSTRUCTION                                     | \$0                 | \$0                 | \$2,000,000         | \$0                | \$0                 |
| INSPECTIONS                                      | \$0                 | \$0                 | \$50,000            | \$0                | \$0                 |
| GRANT MANAGEMENT                                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| PROJECT MANAGEMENT                               | \$0                 | \$0                 | \$50,000            | \$0                | \$0                 |
| CMAR-CONSTRUCTION MGMT AT RISK                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| <b>WATER WELL - SIMSBORO WTP TOTAL</b>           | <b>\$0</b>          | <b>\$60,000</b>     | <b>\$2,700,000</b>  | <b>\$0</b>         | <b>\$0</b>          |
| 24" Transmission Line to Bob Bryant              |                     |                     |                     |                    |                     |
| CONTINGENCY                                      | \$0                 | \$833,250           | \$833,250           | \$0                | \$0                 |
| LEGAL SERVICES                                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| SURVEY                                           | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| LAND ACQUISITION                                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| ENGINEERING                                      | \$900,000           | \$0                 | \$0                 | \$0                | \$0                 |
| CONSTRUCTION                                     | \$0                 | \$4,000,000         | \$500,000           | \$0                | \$0                 |
| INSPECTIONS                                      | \$0                 | \$50,000            | \$50,000            | \$0                | \$0                 |
| GRANT MANAGEMENT                                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| PROJECT MANAGEMENT                               | \$10,000            | \$25,000            | \$20,000            | \$0                | \$0                 |
| CMAR-CONSTRUCTION MGMT AT RISK                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| <b>24" TRANSMISSION LINE TO BOB BRYANT TOTAL</b> | <b>\$910,000</b>    | <b>\$4,908,250</b>  | <b>\$1,403,250</b>  | <b>\$0</b>         | <b>\$0</b>          |
| FM 20 EST connect to Valverde EST                |                     |                     |                     |                    |                     |
| CONTINGENCY                                      | \$0                 | \$75,000            | \$75,000            | \$0                | \$0                 |
| LEGAL SERVICES                                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| SURVEY                                           | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| LAND ACQUISITION                                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| ENGINEERING                                      | \$200,000           | \$0                 | \$0                 | \$0                | \$0                 |
| CONSTRUCTION                                     | \$0                 | \$250,000           | \$250,000           | \$0                | \$0                 |
| INSPECTIONS                                      | \$0                 | \$10,000            | \$10,000            | \$0                | \$0                 |
| GRANT MANAGEMENT                                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| PROJECT MANAGEMENT                               | \$3,000             | \$5,000             | \$5,000             | \$0                | \$0                 |
| CMAR-CONSTRUCTION MGMT AT RISK                   | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |
| <b>FM 20 EST CONNECT TO VALVERDE EST TOTAL</b>   | <b>\$203,000</b>    | <b>\$340,000</b>    | <b>\$340,000</b>    | <b>\$0</b>         | <b>\$0</b>          |
| <b>W/WW TOTAL</b>                                | <b>\$55,006,000</b> | <b>\$38,756,500</b> | <b>\$27,629,050</b> | <b>\$4,927,050</b> | <b>\$18,159,300</b> |
| <b>EXPENSES TOTAL</b>                            | <b>\$55,006,000</b> | <b>\$38,756,500</b> | <b>\$27,629,050</b> | <b>\$4,927,050</b> | <b>\$18,159,300</b> |

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# Appendix

A roadmap to the Budget Book

## Performance Measures

## Glossary of Terms

## Financial Policy

## Purchasing Policy

# Performance Measures



## Purpose:

Performance Measures serve as strategic benchmarking tools that demonstrate a department's progress in achieving its goals and objectives. They are developed and tracked to align the department's mission and strategy with a comprehensive operational plan. Ultimately, these measures are essential for governments to collect meaningful data on their operational activities and ensure accountability, transparency, and continuous improvement.

| City of Bastrop<br>Performance Measures        |                                                                    |                   |                  |                  |                  |
|------------------------------------------------|--------------------------------------------------------------------|-------------------|------------------|------------------|------------------|
| Department                                     | Performance Measures                                               | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Bastrop Economic<br>Development<br>Corporation | Number of new businesses opened in the Business Park               | 1                 | 1                | 1                | 1                |
|                                                | Number of marketing pieces produced                                | 0                 | 3                | 5                | 5                |
|                                                | Host quarterly round tables with local businesses                  | 0                 | 3                | 3                | 4                |
|                                                | BRE visits to local businesses                                     | 5                 | 25               | 50               | 75               |
|                                                | Increase sales tax revenues by bringing additional retail          | 5%                | 5%               | 1%               | 3%               |
|                                                |                                                                    |                   |                  |                  |                  |
|                                                |                                                                    |                   |                  |                  |                  |
| Department                                     |                                                                    | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Discover Bastrop -<br>Convention Center        | Number of events hosted annually                                   |                   | 200              | 200              | 200              |
|                                                | Percent of repeat clients year-over-year                           |                   | 30-40%           | 30-40%           | 30-40%           |
| Department                                     |                                                                    | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Discover Bastrop - Arts<br>& Culture           | Number of exhibitions, performances, or workshops or events hosted |                   | 10               | 10               | 10               |
|                                                | Attendance at Arts & Culture programs/events                       |                   | 500              | 500              | 500              |
|                                                | Diversity of programming (different genres)                        |                   | 5                | 5                | 5                |
|                                                |                                                                    |                   |                  |                  |                  |
| Department                                     |                                                                    | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Discover Bastrop -<br>Main Street              | Net new businesses opened in the district                          |                   | 5                | 5                | 5                |
|                                                | Private investment dollars leveraged through Main Street projects  |                   | 500,000          | 500,000          | 500,000          |
|                                                | Vacancy rate of downtown properties                                |                   | >10%             | >10%             | >10%             |
|                                                | Number of volunteer hours contributed to Main Street initiatives   |                   | 1,500            | 1,500            | 1,500            |
|                                                | Attendance at downtown events                                      |                   | 20,000           | 20,000           | 20,000           |
|                                                | Overall visits to downtown                                         |                   | 1.5m             | 1.5m             | 1.5m             |

| City of Bastrop<br>Performance Measures                          |                   |                  |                  |                  |
|------------------------------------------------------------------|-------------------|------------------|------------------|------------------|
| Department                                                       | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Discover Bastrop -<br>Marketing                                  |                   |                  |                  |                  |
| % increase in event attendance attributed to marketing campaigns |                   | <5%              | <5%              | <5%              |
| Website traffic (unique visitors, page views)                    |                   | <5%              | <5%              | <5%              |
| Social media followers & engagement rates                        |                   | <10%             | <10%             | <10%             |
|                                                                  |                   | 80%              | 80%              | 80%              |
| Increased support for local assets (survey)                      |                   | satisfaction     | satisfaction     | satisfaction     |
| Department                                                       | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Discover Bastrop -<br>Special Events                             |                   |                  |                  |                  |
| Overall attendance at city hosted events                         |                   | 25,000           | 25,000           | 25,000           |
| % of attendees from outside Bastrop (tourism impact)             |                   | 12,500           | 12,500           | 12,500           |
| Estimated visitor spending generated by city sponsored events    |                   | \$1m             | \$1m             | \$1m             |
| Streamlined Special Event Process - Survey to Permit Holders     |                   | 80% satisfaction | 80% satisfaction | 80% satisfaction |
| Department                                                       | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Development Services                                             |                   |                  |                  |                  |
| Number of Animal Control/Code Compliance Officers                | 1                 | 1                | 1                | 2                |
| Total Number of Code Cases                                       | 297               | 200              | 185              | 150              |
| Total Number of Animal Cases                                     | N/A               | N/A              | 22               | 20               |
| Number of Animal Intakes to the County                           | N/A               | N/A              | 104              | 80               |
| Number of Plats submitted                                        | 48                | 60               | 61               | 65               |
| Total New Residential Permits issued                             | 204               | 250              | 280              | 300              |
| Total New Commercial Permits issued                              | 39                | 50               | 70               | 75               |



| City of Bastrop<br>Performance Measures |                                                                                               |                   |                  |                  |                  |
|-----------------------------------------|-----------------------------------------------------------------------------------------------|-------------------|------------------|------------------|------------------|
| Department                              | Performance Measures                                                                          | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Fleet & Facilities                      |                                                                                               |                   |                  |                  |                  |
|                                         | Average Time To Complete Fleet Work Orders                                                    | N/A               | 15 Days          | 21.9 Days        | 12 Days          |
|                                         | Average Time To Complete Facility Work Orders                                                 | N/A               | 2.5 Days         | 4.45 Days        | 2.5 Days         |
| Department                              | Performance Measures                                                                          | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Communications                          |                                                                                               |                   |                  |                  |                  |
|                                         | Increase followers to social media accounts by 10%                                            | 1,700             | 1,500            | 3,200            | 1,800            |
|                                         | Increase social media reach by 10%                                                            | 292,700           | 321,970          | 548,900          | 603,790          |
|                                         | Cityofbastrop.org website visitors                                                            | 366,000           | 402,600          | 364,000          | 400,400          |
| Department                              | Performance Measures                                                                          | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Finance                                 |                                                                                               |                   |                  |                  |                  |
|                                         | Number of full time employees supporting capital projects within the procurement division     | 1                 | 1                | 1                | 1                |
|                                         | Number of vendors paid by checks                                                              | 424               | 405              | 405              | 400              |
|                                         | Number of vendors paid by ACH/Wire                                                            | 313               | 312              | 312              | 317              |
|                                         | <b>Utility Billing Office:</b>                                                                |                   |                  |                  |                  |
|                                         | Increase the number of autopay/bankdraft *NEW portal, started over from zero 2025             | 2,041             | N/A              | 2,075            | 2,100            |
|                                         | Increase the number of active customers on UB portal *NEW portal, started over from zero 2025 | -                 | 2,000            | 2,577            | 2,700            |
|                                         | Produce bills in 28-31 days                                                                   | 100%              | N/A              | 100%             | 100%             |
|                                         | Increase the amount of Good Neighbor Fund contributions                                       | \$306.50          | N/A              | \$342.50         | \$375.00         |
|                                         | Increase number of EBill sent monthly                                                         | 2,695             | N/A              | 2,811            | 2,900            |
|                                         | Number of accounts billed monthly                                                             | 5,907             | N/A              | 6,039            | 6,135            |

| City of Bastrop<br>Performance Measures |                                                           |                   |                  |                  |                  |
|-----------------------------------------|-----------------------------------------------------------|-------------------|------------------|------------------|------------------|
| Department                              | Performance Measures                                      | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Fire                                    | All incidents/calls                                       | 1164              | 1100             | 842              | 1200             |
|                                         | Response Time - Less than 5 minutes (% of time)           | 87%               | 90%              | 87%              | 90%              |
|                                         | Turnout Time - Less than 80 seconds (% of time)           | 85%               | 90%              | 94%              | 90%              |
|                                         |                                                           |                   |                  |                  |                  |
| Department                              | Performance Measures                                      | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Human Resources                         | Number of job applications received                       | 653               | 1,000            | 1,685            | 1,000            |
|                                         | Number of jobs posted                                     | 29                | 30               | 33               | 25               |
|                                         | Average number of people hired per year                   | 54                | 44               | 42               | 35               |
|                                         |                                                           |                   |                  |                  |                  |
| Department                              | Performance Measures                                      | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Information<br>Technology               | IT Help Desk Ticket Received                              | 2,304             | 2,450            | 2,176            | 2,300            |
|                                         | Internet uptime %                                         | 99.5%             | 99.1%            | 99.3%            | 99.5%            |
|                                         | Cyber threat attacks caught, self contained, and resolved | 391,704           | 500,000          | 435,943          | 620,000          |
|                                         |                                                           |                   |                  |                  |                  |
| Department                              | Performance Measures                                      | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Library                                 | Collection size - physical & digital                      | 121,316           | N/A              | 124,735          | 125,000          |
|                                         | % of collection less than 5 years old                     | 24%               | 25%              | 25%              | 25%              |
|                                         | Reference service transactions                            | 22,538            | N/A              | 26,483           | N/A              |
|                                         | Public Computer use                                       | 8,606             | N/A              | 7,638            | N/A              |
|                                         | Public Wifi use                                           | 18,640            | N/A              | 19,522           | N/A              |
|                                         | Number of Youth & Family programs                         | 269               | N/A              | 375              | 350              |
|                                         | Number of Adult programs                                  | 231               | N/A              | 278              | 275              |
|                                         | Number of Partnership programs                            | 30                | 30               | 39               | 35               |
|                                         | Available service hours                                   | 2,390             | 2,390            | 2,397            | 2,390            |
|                                         | Number of active card holders                             | 3,494             | N/A              | 5,709            | 6,500            |
|                                         |                                                           |                   |                  |                  |                  |

| City of Bastrop<br>Performance Measures |                                                      |                   |                  |                  |                  |
|-----------------------------------------|------------------------------------------------------|-------------------|------------------|------------------|------------------|
| Department                              | Performance Measures                                 | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Muni Court                              | Parking case filings                                 | 1                 | N/A              | 1                | N/A              |
|                                         | Traffic case filings                                 | 2,736             | N/A              | 3,211            | N/A              |
|                                         | Civil case filings                                   | -                 | N/A              | -                | N/A              |
|                                         | Other non-traffic case filings                       | 675               | N/A              | 1,030            | N/A              |
|                                         | Total number of trials held by a judge or jury       | 4                 | N/A              | 8                | N/A              |
|                                         | Number of cases dismissed after Driver Safety Class  | 279               | N/A              | 301              | N/A              |
|                                         | Number of cases dismissed after Deferred Disposition | 394               | N/A              | 524              | N/A              |
|                                         | Number of cases dismissed after Teen Court           | 20                | N/A              | 11               | N/A              |
|                                         | Number of cases dismissed after proof of insurance   | 32                | N/A              | 23               | N/A              |
|                                         | Number of cases dismissed by Prosecutor              | 133               | N/A              | 187              | N/A              |
|                                         | Number of cases paid in full with conviction         | 1,752             | N/A              | 2,072            | N/A              |
|                                         |                                                      |                   |                  |                  |                  |
| Department                              | Performance Measures                                 | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Parks & Recreation                      | Number of park facility rentals                      | 365               | 400              | 443              | 475              |
|                                         | Number of recreation center classes provided         | 20                | 20               | 20               | 22               |
|                                         | Number of participants for rec center classes        | 1,550             | 1,800            | 2,248            | 2,400            |
|                                         | Number of recreation programs provided               | 22                | 25               | 27               | 30               |
|                                         | Number of parks maintained                           | 10                | 10               | 10               | 10               |
|                                         | Number of department events held                     | 25                | 25               | 31               | 35               |
|                                         |                                                      |                   |                  |                  |                  |
| Department                              | Performance Measures                                 | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Police                                  | Total sworn authorized positions                     | 28                | N/A              | 31               | N/A              |
|                                         | Total number of Calls for Service                    | 26,229            | N/A              | 31,467           | N/A              |
|                                         | Number of Incident Reports                           | 1,815             | N/A              | 1,781            | N/A              |
|                                         | Number of arrests                                    | 700               | N/A              | 937              | N/A              |
|                                         | Number of Traffic Stops                              | 3,874             | N/A              | 6,102            | N/A              |
|                                         | Number of crimes against property                    | 617               | N/A              | 508              | N/A              |
|                                         | Number of crimes against persons                     | 236               | N/A              | 224              | N/A              |
|                                         | Number of Driving While Intoxicated (DWI) arrests    | 95                | N/A              | 69               | N/A              |
|                                         | Number of Death Investigations                       | 75                | N/A              | 89               | N/A              |
|                                         | Number of Crashes                                    | 1,005             | N/A              | 745              | N/A              |
|                                         | Number of records requests                           | 2,118             | N/A              | 1,981            | N/A              |
|                                         | Number of offenses to the DA                         | 142               | N/A              | 551              | N/A              |

| City of Bastrop<br>Performance Measures |                                                       |                   |                  |                  |                  |
|-----------------------------------------|-------------------------------------------------------|-------------------|------------------|------------------|------------------|
| Department                              | Performance Measures                                  | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Public Works                            | Number of streets - Center Line Miles (CLM)           | 69.95             | 71.84            | 73.84            | 76               |
|                                         | Number of work orders (pothole/utility cuts repaired) | 61                | 60               | 55               | 70               |
|                                         | Number of Stop Signs                                  | 521               | 538              | 554              | 570              |
|                                         | Number of traffic counts studies                      | 17                | 30               | 36               | 30               |
| Department                              | Performance Measures                                  | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Power & Light                           | Respond to requests for service with 24 hours         | 99%               | 100%             | 99%              | 100%             |
|                                         | Maintain system reliability of 98% or better          | 99%               | 98%              | 99%              | 98%              |
| Department                              | Performance Measures                                  | FY2024<br>Actuals | FY2025<br>Target | FY2025<br>Result | FY2026<br>Target |
| Water/Wastewater                        | Number of Water Customers                             | 4,566             | 4,676            | 4,683            | 4,823            |
|                                         | Number of Wastewater Customers                        | 4,094             | 4,204            | 4,205            | 4,345            |
|                                         | Miles of Water Mains                                  | 98.78             | 112              | 112              | 122              |
|                                         | Miles of Wastewater Mains                             | 81.00             | 91               | 91               | 102              |





# Glossary of Terms

**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.

**Base Budget:** Refers to the portion of an organization's budget that is allocated for ongoing operating costs rather than short-term projects. The base budget is crucial for maintaining the regular operations of an organization, as it represents the total source and use of funds distributed annually.

**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)

**Capital Improvement Fund:** A dedicated pool of resources for significant physical improvements, repairs, and renovations to infrastructure and facilities.



**Capital Projects Fund:** A governmental fund used to account for financial resources that are designated for the acquisition or construction of major capital assets, such as infrastructure and public facilities. This fund is typically used to track the funding and expenditures related to long-term projects, ensuring proper financial management and accountability.

**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.



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# Financial Management Policy

Approved

09/23/2025



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## **PURPOSE STATEMENT**

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

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

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

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

### **ACCOUNTING**

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

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

### **FUNDS**

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

### **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 possible 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 the City's ERP program 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.

The City uploads the monthly financial transactions to their website monthly.

## **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. The City uses a software to track capital projects. The projects are updated quarterly and available for review on our website.

## **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:

| <b>Vehicle/Equip Category</b>                               | <b>Age (Years)</b> | <b>Mileage/Hours</b> |
|-------------------------------------------------------------|--------------------|----------------------|
| 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 and Community Asset 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**

When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.

### **SELF-SUPPORTING DEBT 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**

Starting in fiscal year 2026, there is only one organization identified as a partner organization – this would be Bastrop Economic Development Corporation. 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

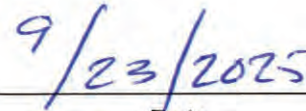
These Policies will be reviewed administratively by the City Manager at least annually, prior to preparation of the operating budget.

### REPORTING

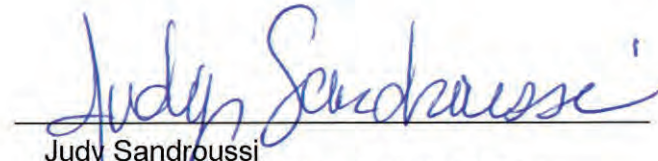
The Chief Financial Officer will report annually to the City Manager on compliance with these policies.



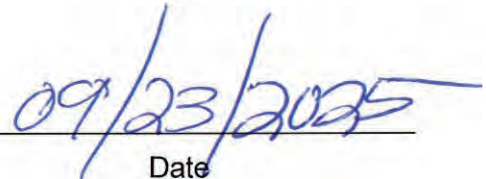
Sylvia Carrillo, ICMA-CM, CPM  
City Manager



Date



Judy Sandroussi  
Finance Director/Chief Financial Officer



Date

#### History of Financial Management

##### Policies:

Previously Approved 09/23/2014

Previously Approved 10/25/2016

Previously Approved 05/09/2017

Previously Approved with Budget 09/25/2018

Previously Approved 10/22/2019

Previously Approved 09/8/2020

Previously Approved 08/23/2021

Previously Approved 08/23/2022

Previously Approved 08/22/2023

Previously Approved 07/23/2024

Previously Approved 09/23/2025

**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.

**Franchise tax:** A government levy imposed by certain states on specific business organizations, such as corporations and partnerships, for the right to exist as a legal entity and conduct business within that state. It is not a tax on the income of the business but rather a fee for the privilege of operating in that jurisdiction.

**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.

**Hotel Occupancy Tax:** A tax imposed on each night's stay at a hotel. It may also be referred to as a hotel lodging tax, tourist tax, or room tax. This tax is typically collected by hotel owners from guests renting a room.

**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.

**Organizational excellence:** The ongoing efforts to establish an internal framework of standards and processes intended to engage and motivate employees to deliver products and services that fulfill customer requirements within business expectations.

**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.

**Property Tax:** A recurring levy based on the value of property owners' real estate. It is used to fund public services, infrastructure, and community development. Property taxes are typically assessed annually or semiannually and are calculated as a percentage of the assessed value of the property.

**Public Service Delivery:** The mechanism through which public services are provided to citizens, businesses, and other stakeholders by local, municipal, or federal governments.

**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.

**Sales Tax:** A consumption tax imposed on the sale of goods and services. It is generally added to the sales price of retail sales, collected by the retailer at checkout, and paid by the consumer.

**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.

**Special Revenue Funds:** A type of governmental fund used to account for revenues that are legally restricted to a specific purpose. These funds are utilized by government entities to manage and segregate funds earmarked for specific initiatives, ensuring that the money can only be spent on designated activities or projects.

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

**Strategic alignment:** The process that ensures all aspects of an organization, including its structure, resources, and culture, are properly arranged and working together to achieve its defined strategy or objectives.

**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.



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# Purchasing Policy

*Approved*

*September 23, 2025*



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## **PURPOSE**

It is the policy of the City of Bastrop that all purchasing shall be conducted strictly based on economic and business merit. This policy is intended to promote the best interest of the citizens of the City of Bastrop, Texas.

The City of Bastrop intends to maintain a cost-effective purchasing system conforming to good management practices. The establishment and maintenance of a good purchasing system is possible only through cooperative effort. It must be backed by proper attitudes and cooperation of not only every Department Director and Official, but also every Supervisor and Employee of the City of Bastrop.

The purchasing process is not instantaneous. Time is required to complete the steps required by State law. In order to accomplish timely purchasing of products and services, at the least cost to the City of Bastrop, all departments must cooperate fully. Prior planning and the timely submission of requisitions are essential to expedite the purchasing process and to assure that the process is orderly and lawful.

This Policy reaffirms the City of Bastrop's commitment to strengthen purchasing and property controls to reasonably assure that assets are received and retained in the custody of the City of Bastrop.

## **CODE OF ETHICS**

It is important to remember that when employees are participating in the purchasing process, they represent the City of Bastrop. By participating in the purchasing process, employees of the City of Bastrop agree to:

- a. Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications.
- b. Demonstrate loyalty to the City of Bastrop by diligently following the lawful instructions of the employer, using reasonable care, and only authority granted.
- c. Refrain from any private business or professional activity that would create a conflict between personal interests and the interest of the City of Bastrop.
- d. Refrain from soliciting or accepting money, loans, credits, or prejudicial discounts, and the acceptance of gifts, entertainment, favors, or services from present or potential suppliers that might influence or appear to influence purchasing decisions.
- e. Handle confidential or proprietary information belonging to employer or suppliers with due care and proper consideration of ethical and legal ramifications and governmental regulations.
- f. Promote positive supplier relationships through courtesy and impartiality in all phases of the purchasing cycle.
- g. Expose corruption and fraud wherever discovered.
- h. Texas Law prohibits component purchasing, separate purchasing and sequential purchasing of any kind. An employee commits an offense by intentionally or knowingly making or authorizing component, separate or sequential purchasing to avoid the competitive bidding requirements.
- i. Adherence to the City's Ethics Ordinance is mandatory. If there is a conflict between the two Ethics policies, the stricter of the two would apply.

## **COMPETITIVE PURCHASING REQUIREMENTS**

The City of Bastrop policy requires three quotes for purchases over \$3,000. The only exceptions to this rule are for items purchased under a cooperative contract, sealed bid award, sole source purchases or purchases for an emergency.

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 their designee is required.

### **PURCHASING CONTROL**

Authorization levels established within the ERP system 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 ensure 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 Code of Ethics item 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 their 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 their 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/her 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 their 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 their 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 their 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 an 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 their 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 their 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 ensure 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 their 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

## **REVOCATION 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.

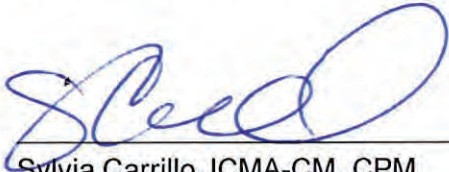
### **FORMS OF PAYMENT**

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.

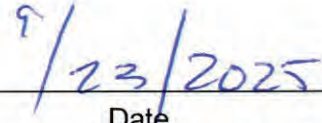
The City encourages the electronic funds transfer payment method for the following reasons: eliminating storage of paper checks, reduce time spent on reconciliation, eliminating the occurrence of lost or stolen checks, reducing security risks, and improving tracking of payments using integrated banking technologies. This also gets the vendor paid much faster than mailing checks.

## ANNUAL REVIEW AND REPORTING

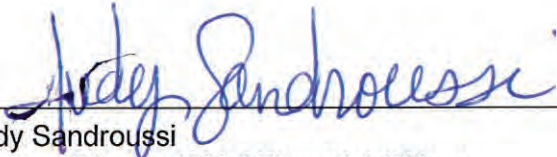
These policies will be reviewed administratively by the City Manager at least annually, prior to preparation of the operating budget. The Chief Financial Officer will report to the City Manager on compliance with these policies.



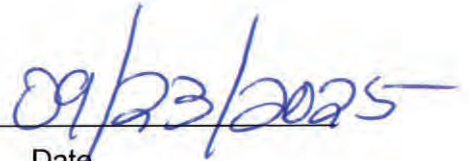
Sylvia Carrillo, ICMA-CM, CPM  
City Manager



Date



Judy Sandroussi  
Finance Director/Chief Financial Officer



Date

### 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  
Previously Approved 08/23/2022  
Previously Approved 08/23/2023  
Previously Approved 07/23/2024  
Previously Approved 09/23/2025

## **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.)