

City of Bastrop FY 2025-2026 PROPOSED BUDGET



BASTROPTX
Heart of the Lost Pines / Est. 1822

PROPOSED FY 2025-2026 OPERATING AND CAPITAL BUDGET

TABLE OF CONTENTS

- Budget Award – Page 2

INTRODUCTION

- Budget Process – Page 3
- Tax Compliance Notice – Page 6
- How to Use this Book – Page 8
- City Manager's Budget Message – Page 10
- City Council Priorities Under Development – Page 13
- Community Profile – Page 16
- Demographics – Page 20
- Budget at a Glance – Page 23
- Unfunded Requests by Department – Page 24
- Organizational Chart – Page 26
- Employee Total – Page 28

GENERAL FUND

- General Fund Revenues and Expenses – Page 35

General Fund Departmental Budgets

- City Council – Page 40
- City Organization – Page 42
- City Manager's Office – Page 46
- City Secretary – Page 49
- Communications – Page 52
- Finance – Page 55
 - Utility Billing – Page 58
- Fire Department – Page 61
- Human Resources – Page 64
- Library – Page 68
- Municipal Court – Page 72
- Parks and Recreation – Page 75
- Police Department – Page 80

ENTERPRISE FUNDS– Page 86

Enterprise Fund Departmental Budgets

- Bastrop Power & Light Page- 87
- Water & Wastewater – Page – 92
- Wastewater Treatment – Page 97
- Water Distribution/Wastewater Collection – Page 100

- Water Treatment – Page 102
- Water/Wastewater Administration – Page 104

SPECIAL REVENUE FUNDS– Page 107

Special Revenue Fund Departmental Budgets

- Designated Special Revenue – Page 109
- Development Services – Page 111
- Engineering Fund – Page 115
- Fairview Cemetery Operating Fund – Page 118
- Fairview Cemetery Permanent Fund – Page 120
- Grant Funds – Page 122
- Hotel Occupancy Fund – Page 124
 - Discover Bastrop – Page 127
 - Convention Center – Page 131
 - Cultural Arts Commission – Page 133
 - Main Street – Page 136
- Hunters Crossing Public Improvement District – Page 138
- Land Acquisition Designated Fund – Page 140
- Library Board Fund – Page 141
- Parkland and Trail Dedication Fund – Page 142
- Street Maintenance Fund – Page 143
- Transportation Impact Fees – Page 146
- Type B Board – Bastrop Economic Development Corporation – Page 147
- Vehicle Equipment and Replacement Fund – Page 153
- Water & Wastewater Impact Fees – Page 155

INTERNAL SERVICE FUNDS – Page 157

- Fleet and Facilities – Page 158
- Information Technology – Page 162

DEBT – Page 165

- Debt Service Funds – Page 166
 - General Fund Debt – Page 167-173
 - American Rescue Plan Act (ARPA) Fund – Page 174-175
 - General Government Capital Project Fund – Page 176
- Water & Wastewater Capital Improvement Fund – Page 177

CAPITAL IMPROVEMENT PLANS and BUDGET – Page 178

- Wastewater Treatment Plant No. 1 & No. 2 Rehabilitation – Page 179
- Agnes Street Extension - Page 181
- Blakey Lane Extension – Page 184

- Fairview Cemetery Improvements, Section 9 Development – Page 186
- Old Iron Bridge Rehabilitation – Page 189
- SH 71 Pipe Bursting – Page 191
- Simsboro Aquifer Water Treatment Plant, Well Field and Transmission Facilities – Page 193
- Wastewater Treatment Plant #4 – Page 195

Five Year Capital Improvement Plan (CIP)– Page 197

- Bastrop Power & Light Projects – Page 200
- Discover Bastrop Projects – Page 202
- Parks & Recreation Projects – Page 204
- Streets & Drainage Projects – Page 207
- Water & Wastewater Projects – Page 209

APPENDIX – Page 212



Budget Award

Government Finance Officers Association



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.



Budget Process

The strategic process for creating and adopting the annual budget.

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.

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.

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.

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 8-13	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)
Adoption	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)
	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 29*	City Manager presents the FY 2025-26 Budget (considered filed with the City Secretary)
	July 29*	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;
Implementation	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).
	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



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	0.5040	0.5179	0.3457	0.3318	0.5392	0.1722

This budget will not raise taxes 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 -Principle & Interest

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

The City will issue \$15 million of tax supported debt 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.

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.

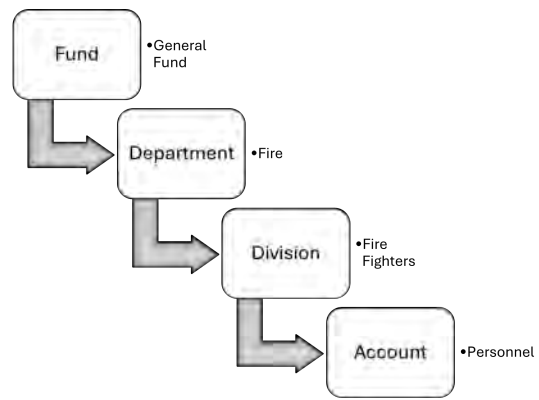
Expenditures are the costs or payments made by the City, drawn from its revenue sources.

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.





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 DRAFT FY 2025-2026 budget for your review. It has been an honor to serve as the Bastrop City Manager for the last almost 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 roles, 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 Laura Allen and Jimmie Campbell, and all staff who contributed to the development of this draft book while embracing the new technology of OpenGov.

However, the technology is not without its challenges, offering new insights to accounting functions that can be improved. This draft 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
- A personnel addition in Human Resources, Mechanic, and Finance.
- 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. 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.
- 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 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.

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 transition of the Bastrop Economic Development Corporation (BEDC) to a public safety tax will need to be put to the voters. This can help offset the General Fund for Police, the most expensive portion of the budget for almost every city. Alternatively, the fund can be used for more community economic benefits, such as Mayfest Park or a Parking Garage in the downtown.

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 sharing this information with you and the residents in the coming weeks, and until adoption.

Respectfully submitted,

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



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.

However, beginning on October 1, 2025, the council will now meet on the FIRST AND THIRD Tuesdays of each month.

Additionally, 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

To be determined at further budget hearings.





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.

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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 6th 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

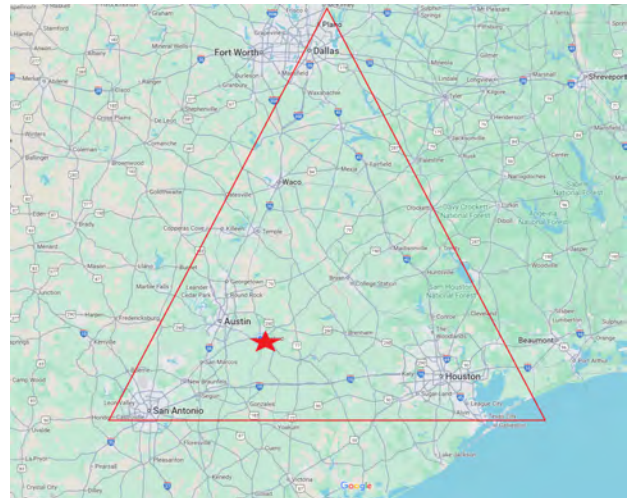
A rapidly changing city holding onto it's old-world charm.

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

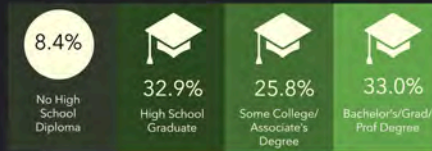
Geography: Place

Utility



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

EDUCATION



EMPLOYMENT



KEY FACTS



INCOME



HOUSEHOLD INCOME (\$)

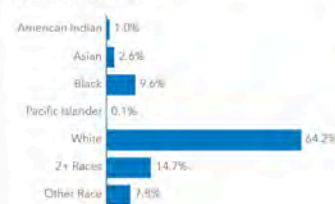


Tapestry Profile

Bastrop City, TX | Geography: Place

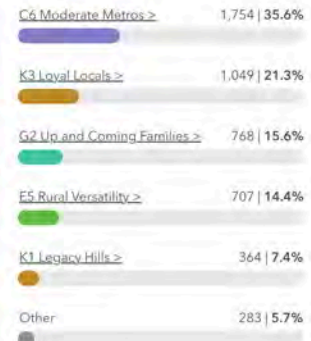


Population by Race



Tapestry

Top 5 segments by household count

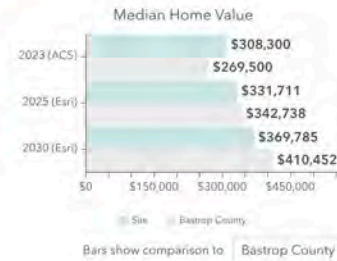
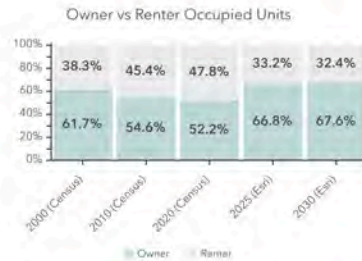
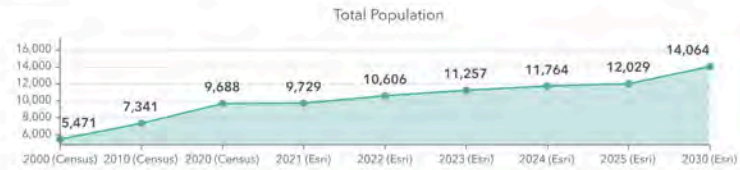
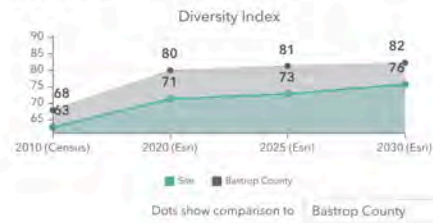


Moderate Metros accounts for 35.6% of households in the area which is 33.3% higher than the U.S.

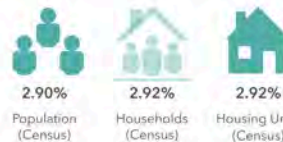
Source: This infographic contains data provided by Esri (2025). © 2025 Esri

Community Change Snapshot

Bastrop City, TX
Geography: Place



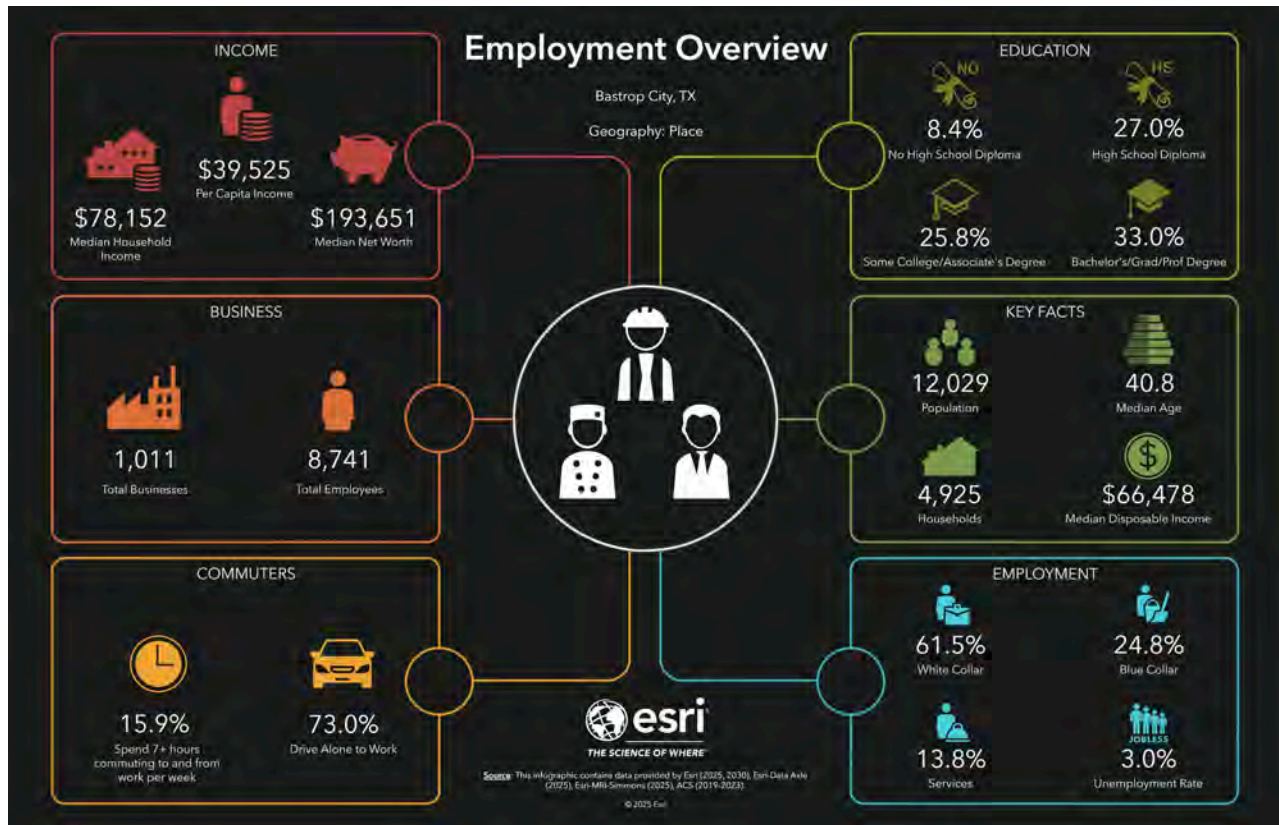
2000-2020 Compound Annual Growth Rate



Total Housing Units: Past, Present, Future



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

FY 2025-2026

City of Bastrop
Budget at a Glance
FY2025-2026

	09/30/2024 Beginning Fund Balance	FY2025-2026 Revenues	FY2025-2026 Expenses	FY2025-2026 Ending 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	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS	\$ 58,049,642	\$ 71,355,919	\$ 65,756,279	\$ 63,649,282

General Fund	
Reserve Amount Of 25%	Available Fund Balance Above Reserve 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 Rate	Request	Result to Tax Rate		New Rate	Cap at Voter Approval Rate	Approval Required	
0.5179	4 Additional Officers	\$	0.0455	\$	0.5634	0.5392	Voter Approval
0.5179	4 Additional Firefighters	\$	0.0243	\$	0.5422	0.5392	Voter Approval
0.5179	1 Additional Recreation Assistant	\$	0.0040	\$	0.5219	0.5392	Council Approval
0.5179	2 Additional Street Maintenance Workers	\$	0.0080	\$	0.5259	0.5392	Council 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.

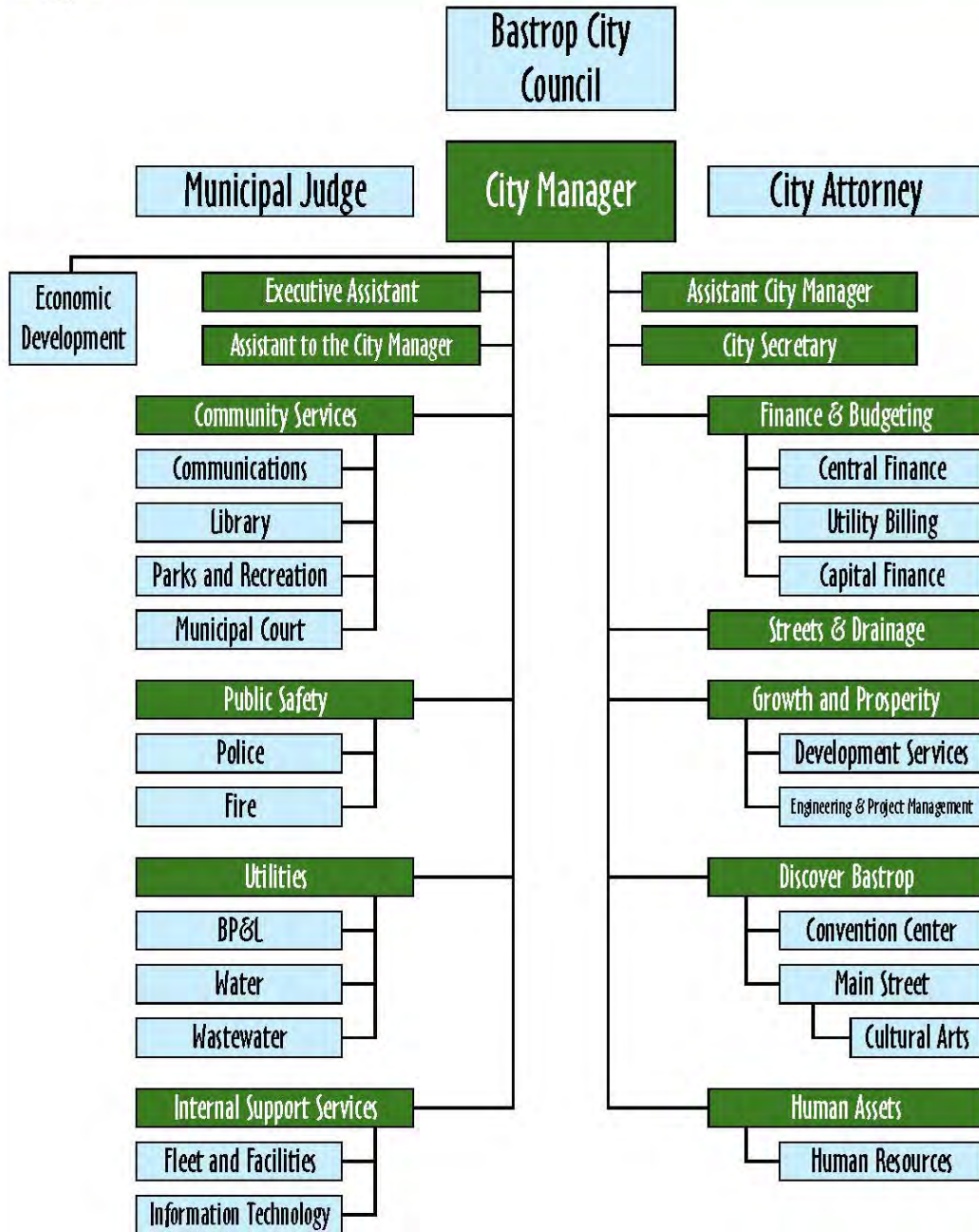
The City is also organized as a Council-Manager form of government. This means the Council adopts policy by resolutions and ordinances and then appoints a City Manager to act as the Chief Administrative Officer of the City running the day-to-day operations. Each segment has a lane in which to operate.

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
Total	192.435	Total	199.135	Total	207.158



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:

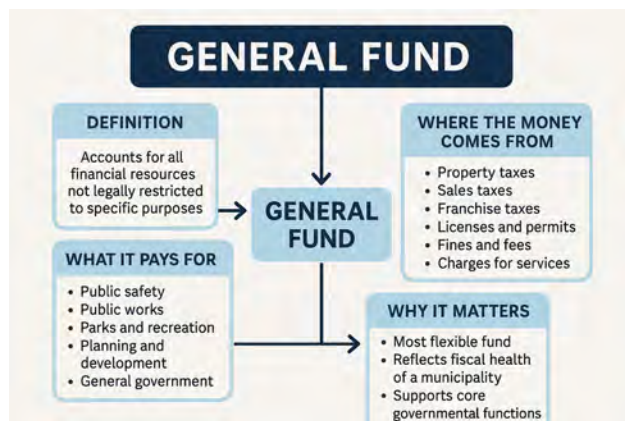
- Property taxes
- Sales taxes
- Franchise taxes
- Licenses and permits
- Fines and fees
- Charges for services

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**

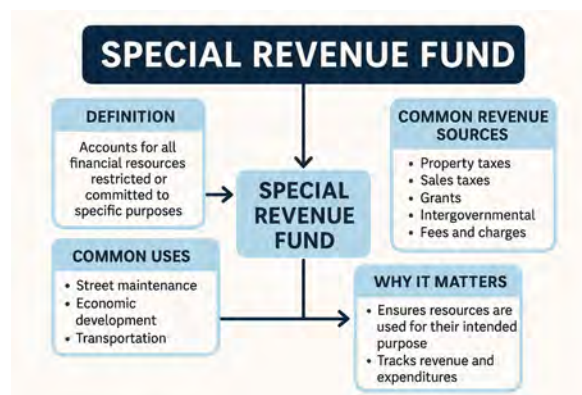
These funds receive money from:

- 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)

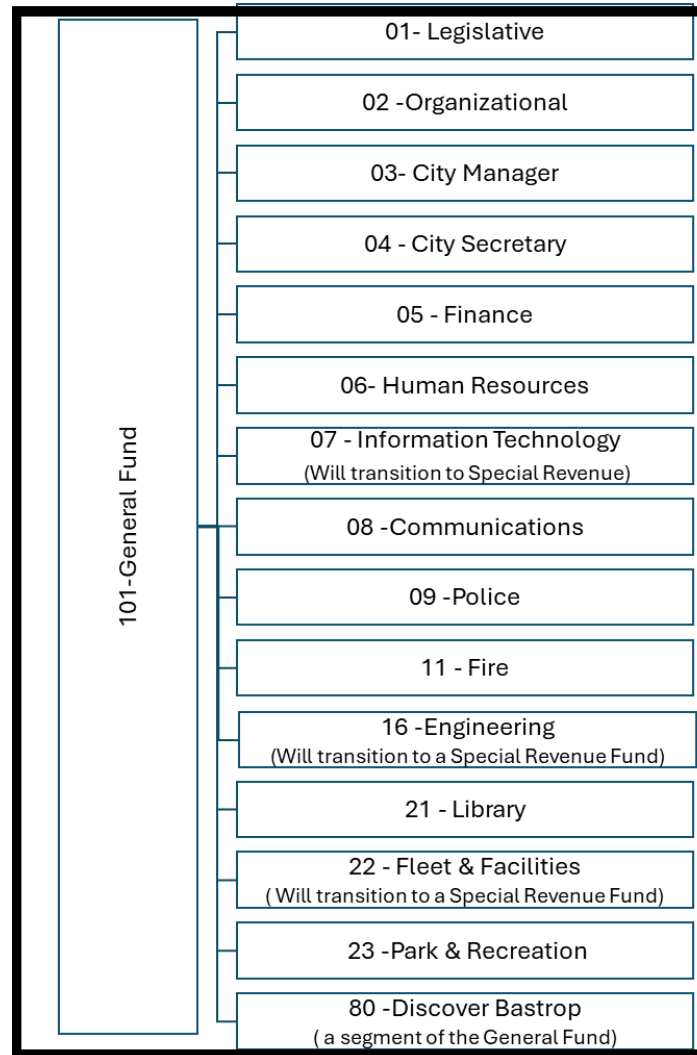




The General Fund

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 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	\$1,618,260	\$1,704,478	\$738,000	\$790,116	7%	\$269,000	-64%

	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							
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 EXPENSE	\$6,122	\$5,559	\$18,060	\$9,303	-48%	\$19,510	8%
SIGN ON BONUS/RETENTION	\$15,000	\$15,000	\$30,000	\$10,000	-67%	\$15,000	-50%
WAGES TOTAL	\$6,538,767	\$7,104,977	\$8,922,855	\$8,236,042	-8%	\$8,943,224	0%
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%
BENEFITS TOTAL	\$2,422,091	\$2,551,576	\$3,344,111	\$3,060,878	-8%	\$3,654,208	9%
SUPPLIES & MATERIALS							
AMMUNITION/TARGETS	\$20,815	\$19,136	\$45,815	\$38,741	-15%	\$45,815	0%
AUDIO VISUALS	\$7,000	\$5,460	\$7,000	\$4,638	-34%	\$5,100	-27%
BOOKS	\$48,000	\$51,871	\$50,500	\$46,954	-7%	\$53,000	5%
CHEMICALS	\$0	\$0	\$3,000	\$986	-67%	\$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	\$131,738	-29%	\$220,250	19%
EVIDENCE	\$6,400	\$7,020	\$28,650	\$16,668	-42%	\$21,500	-25%
FIRE PREVENTION 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	\$34,236	-6%	\$42,398	16%
LIBRARY GRANT'S	\$0	\$2,500	\$0	\$0	-	\$0	-
OFFICE EQUIPMENT	\$47,040	\$27,140	\$43,765	\$36,077	-18%	\$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	\$2,570	-71%	\$24,179	176%
SMALL EQUIPMENT	\$9,765	\$9,087	\$9,765	\$4,893	-50%	\$9,765	0%
SMALL TOOLS	\$500	\$472	\$14,000	\$9,473	-32%	\$23,000	64%
SPECIAL CLOTHING	\$12,400	\$3,766	\$7,700	\$134	-98%	\$7,700	0%
SPECIAL PRINTING	\$8,250	\$8,376	\$13,800	\$7,696	-44%	\$11,550	-16%
SUPPLIES	\$124,303	\$117,880	\$149,517	\$111,887	-25%	\$144,822	-3%
SUPPLIES & MATERIALS TOTAL	\$547,781	\$512,558	\$853,791	\$662,787	-22%	\$919,933	8%
MAINTENANCE & REPAIRS	\$550,050	\$633,376	\$1,426,933	\$1,446,275	1%	\$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 METER	\$0	\$0	\$13,000	\$11,151	-14%	\$13,000	0%
UTILITIES	\$66,746	\$69,512	\$108,306	\$115,029	6%	\$111,806	3%

	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	\$295,709	\$325,544	\$426,536	\$431,729	1%	\$468,954	10%
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 FEE	\$0	\$0	\$7,600	\$1,871	-75%	\$7,600	0%
CODIFICATION OF ORDINANCE	\$11,000	\$3,784	\$12,000	\$3,442	-71%	\$11,000	-8%
CONTRACTUAL SERVICES	\$945,524	\$950,591	\$1,110,016	\$1,070,135	-4%	\$1,137,716	3%
CREDIT CARD PROCESSING FEES	\$76,500	\$88,447	\$12,500	\$76,981	516%	\$42,500	240%
DEBT COLLECTION FEES	\$8,000	\$10,290	\$8,000	\$24,929	212%	\$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 & 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	\$231,766	1%	\$285,000	24%
LEGAL SERVICES - TAXES	\$12,500	\$13,026	\$12,500	\$7,070	-43%	\$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	\$361,136	-7%	\$423,214	9%
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%
RECORDING FEES	\$500	\$301	\$1,000	\$2,946	195%	\$1,000	0%
TEEN COURT ADMINISTRATOR	\$500	\$0	\$500	\$0	-100%	\$500	0%
UNEMPLOYMENT TAX	\$0	\$13,827	\$0	\$1,812	—	\$0	—
UNIFORMS	\$54,750	\$63,395	\$106,712	\$72,098	-32%	\$102,007	-4%
VEHICLE/EQUIP REPLACEMENT FEE	\$380,199	\$380,199	\$893,310	\$1,025,263	15%	\$412,001	-54%
SHARED SERVICES - FLEET	\$0	\$0	\$0	\$0	—	-\$17,543	—
CONTRACTUAL SERVICES TOTAL	\$2,706,649	\$3,152,558	\$3,601,382	\$3,621,499	1%	\$3,219,170	-11%
OTHER CHARGES							
BAD DEBT EXPENSE	\$3,000	\$2,817	\$2,000	\$3,113	56%	\$2,000	0%
BASTROP CO JUVENILE BOOTCAMP	\$4,620	\$4,620	\$4,620	\$4,620	0%	\$4,620	0%
CITY PINS/APPRECIATION	\$12,830	\$18,000	\$19,200	\$9,715	-49%	\$21,500	12%
CLEAN SWEEP	\$5,000	\$5,000	\$5,000	\$5,000	0%	\$5,000	0%
CODE ENFORCE CLEAN UP PROJECTS	\$1,000	-\$190	\$0	\$0	—	\$0	—
COMMUNITY EVENT 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 & 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	\$25,875	-17%	\$31,234	0%
HISTORICAL STRUCTURE 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%

	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	-\$34	\$25	-\$12	-148%	\$25	0%
PD LEOSE 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%
SPONSOR COMM EVENTS	\$0	\$750	\$0	\$0	—	\$0	—
TRAVEL & TRAINING	\$132,800	\$134,700	\$174,890	\$134,243	-23%	\$202,634	16%
OTHER CHARGES TOTAL	-\$987,888	-\$905,685	-\$1,124,109	-\$1,065,591	-5%	-\$1,068,603	-5%
OTHER SERVICES							
ADVERTISING	\$21,375	\$43,852	\$42,225	\$47,869	13%	\$52,750	25%
OTHER SERVICES TOTAL	\$21,375	\$43,852	\$42,225	\$47,869	13%	\$52,750	25%
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	\$13,866,295	\$15,242,250	\$18,266,724	\$17,594,881	-4%	\$18,608,924	2%
Revenues	\$16,808,664	\$16,920,457	\$17,773,380	\$16,546,537	-7%	\$18,512,406	4%



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 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							
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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$6,300	\$6,300	\$6,300	\$7,953	26%	\$13,500	114%
BENEFITS							
GROUP INSURANCE	\$0	\$0	\$0	\$0	—	\$0	—
RETIREMENT	\$0	\$0	\$0	\$0	—	\$0	—

	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 (%)
SOCIAL SECURITY	\$482	\$482	\$482	\$609	26%	\$1,033	114%
WORKERS COMPENSATION	\$25	\$946	\$26	\$13	-50%	\$25	-4%
BENEFITS TOTAL	\$507	\$1,428	\$508	\$622	22%	\$1,058	108%
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%
SUPPLIES & MATERIALS TOTAL	\$3,986	\$3,953	\$3,950	\$2,876	-27%	\$3,950	0%
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%
OCCUPANCY TOTAL	\$7,650	\$9,039	\$7,600	\$9,922	31%	\$10,000	32%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	—	\$2,557	—
PROFESSIONAL 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%
CONTRACTUAL SERVICES TOTAL	\$10,500	\$10,478	\$11,000	\$10,921	-1%	\$13,557	23%
OTHER CHARGES							
DUES, SUBSCRIPTIONS & 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%
OTHER CHARGES TOTAL	\$17,160	\$17,497	\$14,520	\$25,463	75%	\$21,600	49%
OTHER SERVICES							
ADVERTISING	\$700	\$0	\$700	\$3,145	349%	\$700	0%
OTHER SERVICES TOTAL	\$700	\$0	\$700	\$3,145	349%	\$700	0%
EXPENSES TOTAL	\$46,803	\$48,695	\$44,578	\$60,901	37%	\$64,365	44%
Revenues	—	—	—	—	—	—	—



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

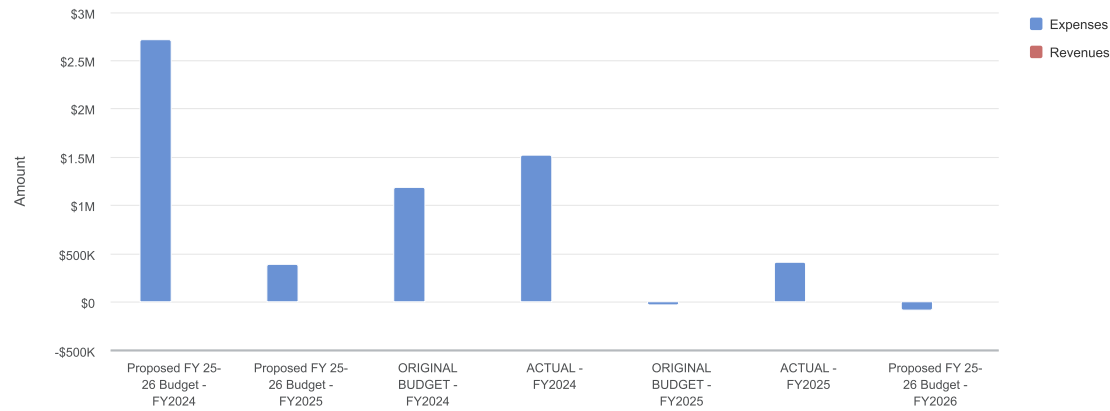
Personnel costs include group insurance and retirement expenses. Group insurance covers the City's 50% contribution toward dependent care coverage for General Fund employees, as well as the contracted fees for benefit consultants. The City increased its 50% contribution for FY 2024 in response to growing 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: Sep 23, 2025, 9:00 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 (%)
Expenses							
Expenses	\$1,617,760	\$1,617,584	\$620,000	\$622,996	0%	\$0	-100%
BENEFITS							
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	–
BENEFITS TOTAL	\$200,299	\$215,919	\$251,000	\$197,906	-21%	\$269,000	7%
SUPPLIES & MATERIALS							
POSTAGE	\$300	\$332	\$0	\$0	–	\$0	–
SUPPLIES	\$12,000	\$14,437	\$12,000	\$12,241	2%	\$12,360	3%
SUPPLIES & MATERIALS TOTAL	\$12,300	\$14,769	\$12,000	\$12,241	2%	\$12,360	3%
MAINTENANCE & REPAIRS	\$15,100	\$46,988	\$15,100	\$9,300	-38%	\$15,100	0%
OCCUPANCY							
COMMUNICATIONS	\$89,880	\$87,973	\$89,880	\$84,014	-7%	\$89,880	0%
OCCUPANCY TOTAL	\$89,880	\$87,973	\$89,880	\$84,014	-7%	\$89,880	0%
CONTRACTUAL SERVICES							
CONTRACTUAL SERVICES	\$49,000	\$19,347	\$49,000	\$97,900	100%	\$49,000	0%
ENGINEERING & CONSULTING	\$15,000	\$0	\$15,000	\$1,440	-90%	\$15,000	0%
LEGAL SERVICES	\$200,000	\$584,393	\$200,000	\$197,958	-1%	\$230,000	15%
LEGAL SERVICES - TAXES	\$12,500	\$13,026	\$12,500	\$7,070	-43%	\$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	–
CONTRACTUAL SERVICES TOTAL	\$638,716	\$933,347	\$700,531	\$723,397	3%	\$744,266	6%
OTHER CHARGES							
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 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 (%)
EQUIPMENT RENTALS	\$21,945	\$19,252	\$22,000	\$23,606	7%	\$22,000	0%
HISTORICAL STRUCTURE 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	-\$1,629,005	-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	\$416,073	-1,576%	-\$80,351	185%
Revenues	–	–	–	–	–	–	–

Community Support Requests

	Community Support Group	FY2025 Awarded	FY2026 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

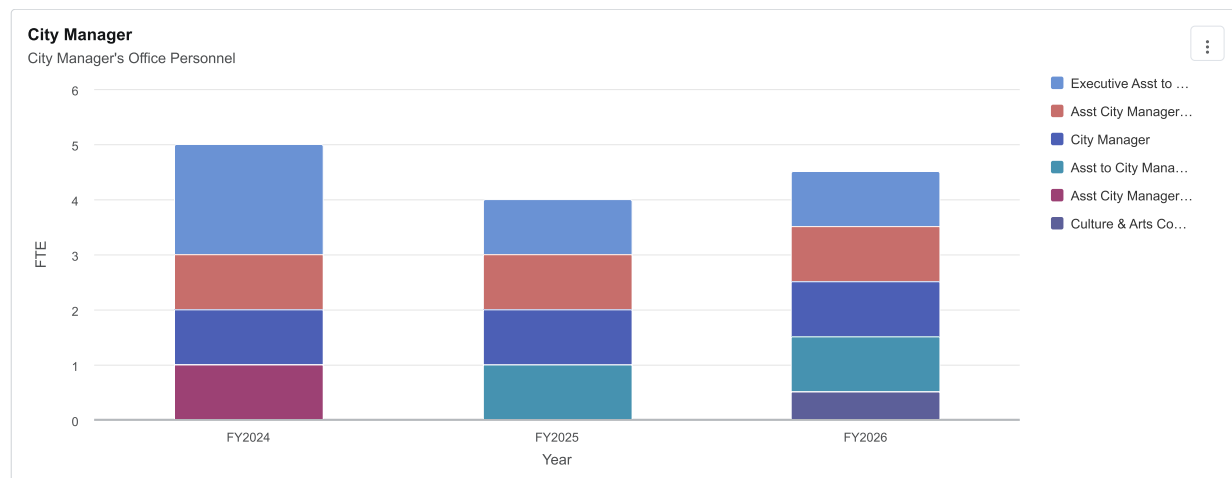
The first set of changes in the City Manager's budget is related to an increase in expenses for Travel and Training, and communication costs for the members of the department. The next set of changes is related to the addition of two new expenses in the City Manager's base budget for shared IT Services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

101-03 City Manager

	ORIGINAL 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 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							
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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$491,229	\$548,613	\$577,480	\$543,870	-6%	\$608,273	5%
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 COMPENSATION	\$576	\$1,804	\$2,351	\$588	-75%	\$2,472	5%
BENEFITS TOTAL	\$139,319	\$159,186	\$169,216	\$165,615	-2%	\$185,626	10%
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%
SUPPLIES & MATERIALS TOTAL	\$7,100	\$3,102	\$6,100	\$2,593	-57%	\$9,100	49%
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%
OCCUPANCY TOTAL	\$3,700	\$3,788	\$3,700	\$4,160	12%	\$8,700	135%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	—	\$8,477	—
UNEMPLOYMENT TAX	\$0	\$3,378	\$0	\$0	—	\$0	—
CONTRACTUAL SERVICES TOTAL	\$0	\$3,378	\$0	\$0	—	\$8,477	—
OTHER CHARGES							
COMMUNITY EVENT SUPPORT	\$0	\$0	\$0	\$0	—	\$5,000	—
DUES, SUBSCRIPTIONS & 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%
OTHER CHARGES TOTAL	\$16,000	\$24,479	\$16,000	\$15,374	-4%	\$33,000	106%
EXPENSES TOTAL	\$657,348	\$742,545	\$772,496	\$731,612	-5%	\$853,176	10%
Revenues	—	—	—	—	—	—	—

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.

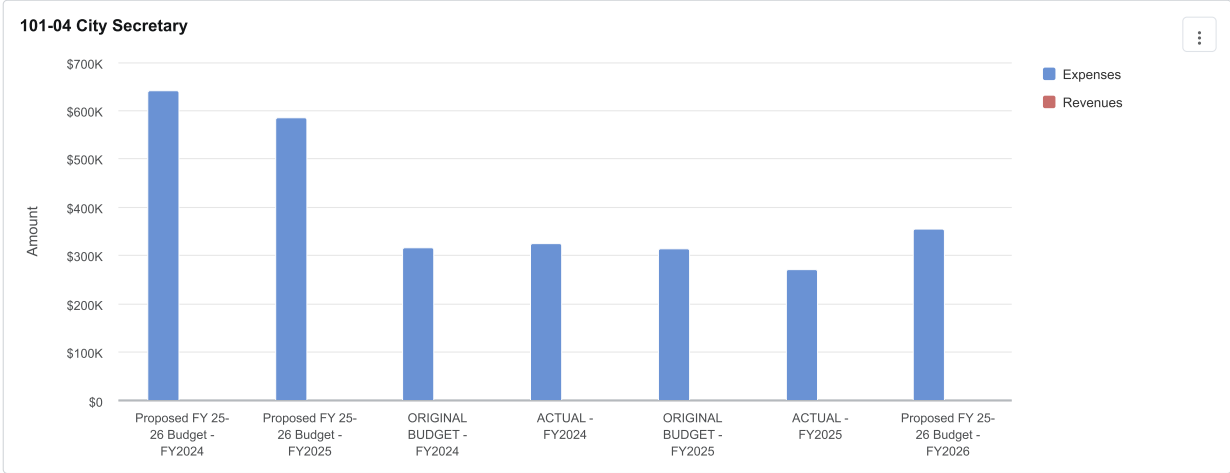


Overview

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

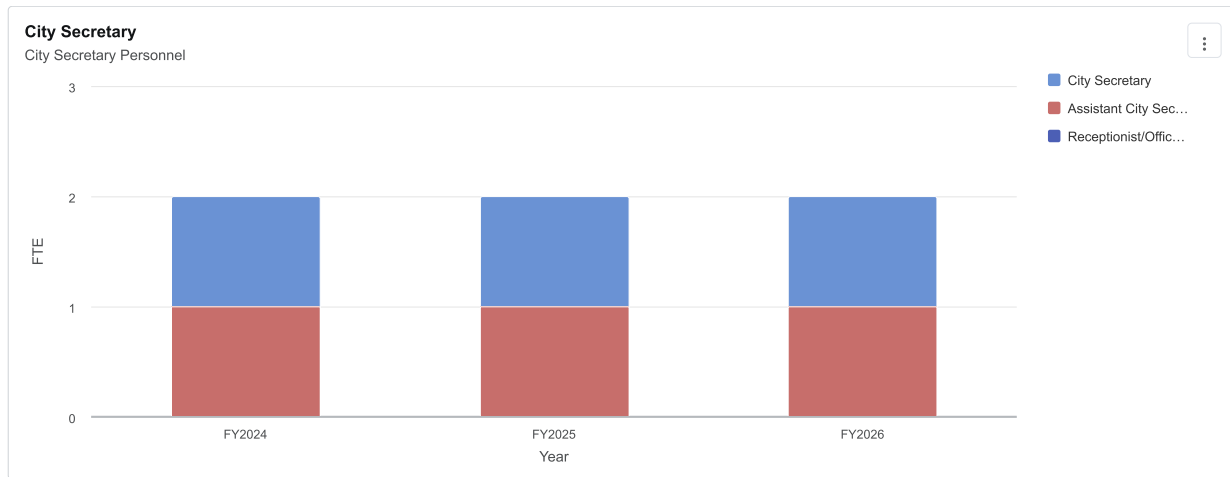
A significant base budget increase was attributed to a 900% rise in employee bond costs. In accordance with City Ordinance, employee bonds are required for the positions of City Manager, City Secretary, City Attorney, Mayor, and Chief of Police.



Expenditures by Function

	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.

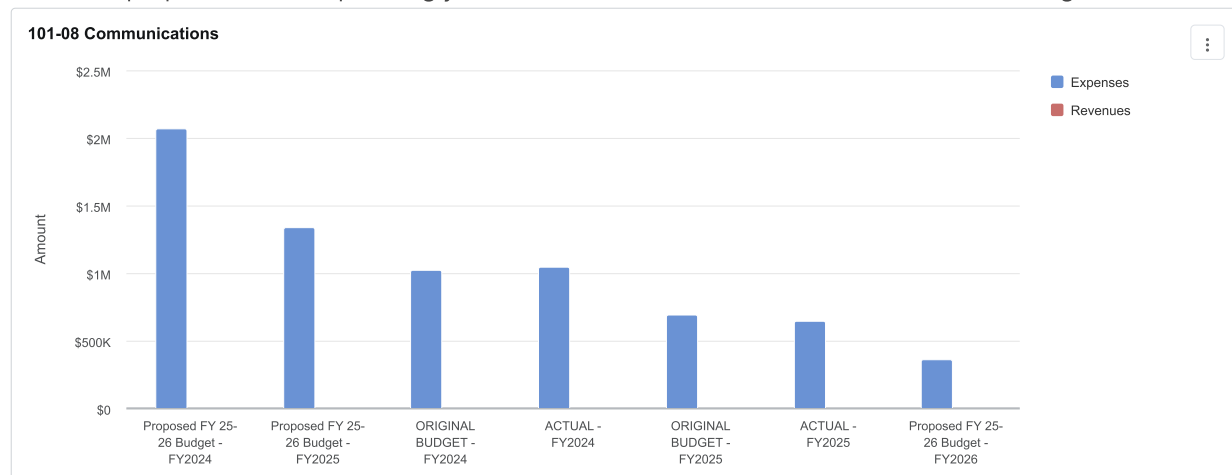


Overview

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.



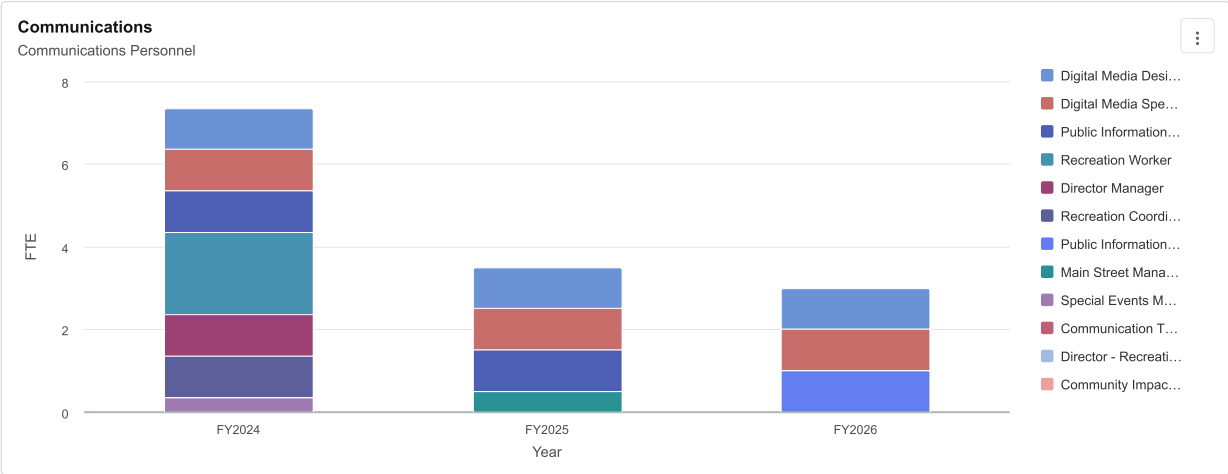
Data Updated: Sep 23, 2025, 9:00 PM

Expenditures by Function

101-08 Communications

	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	\$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 & 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 SERVICES	\$97,140	\$87,510	\$13,000	\$2,570	-80%	\$23,827	83%
OTHER CHARGES							
COMMUNITY EVENT SUPPORT	\$95,000	\$147,836	\$107,000	\$105,318	-2%	\$0	-100%
COMMUNITY SUPPORT	\$157,000	\$180,286	\$180,000	\$171,141	-5%	\$0	-100%
DUES, SUBSCRIPTIONS & PUB	\$2,018	\$3,645	\$1,000	\$3,022	202%	\$3,234	223%
RECREATION PROGRAMS	\$32,500	\$27,273	\$16,500	\$2,017	-88%	\$0	-100%
SPONSOR COMM EVENTS	\$0	\$750	\$0	\$0	—	\$0	—
TRAVEL & TRAINING	\$5,000	\$3,826	\$1,000	\$1,713	71%	\$2,000	100%
OTHER CHARGES 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 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

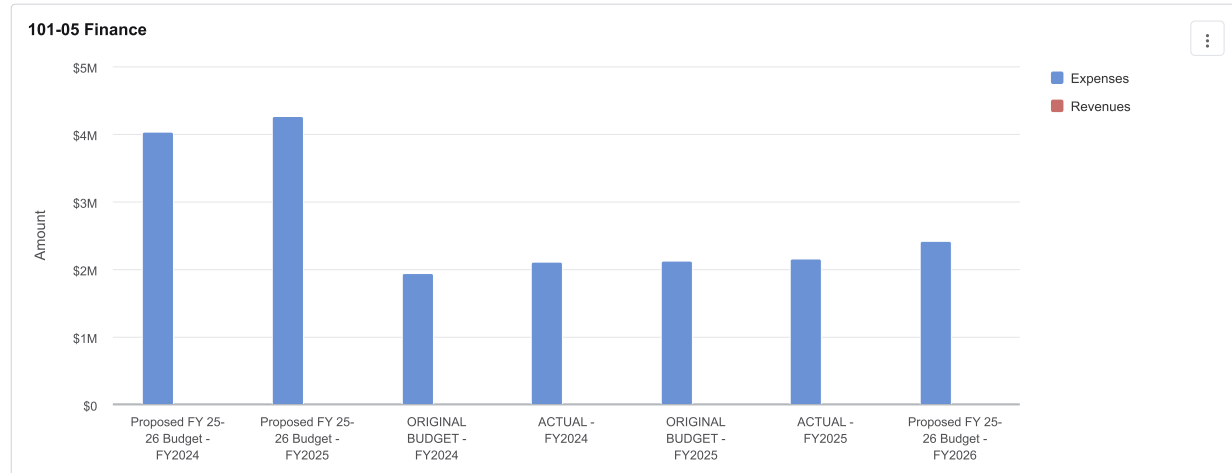
One significant change to the base budget for FY2026 is to add an additional Accountant position.

101-05 Finance

	ORIGINAL 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	\$86,893	\$0	\$5,554	–	\$0	–
WAGES	\$600,962	\$574,856	\$713,425	\$717,864	1%	\$791,384	11%

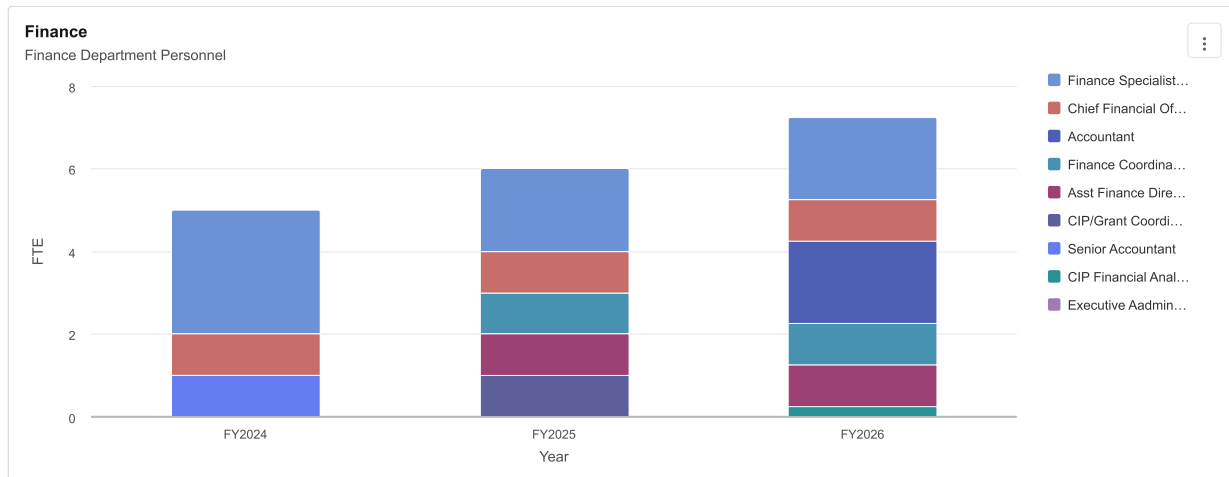
	ORIGINAL BUDGET	ACTUAL	ORIGINAL BUDGET	ACTUAL	PROPOSED FY 25-26 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY25 Budget vs. FY25 Actual (%)	FY2026	FY25 Budget vs. FY26 Budget (%)
BENEFITS	\$209,587	\$211,530	\$255,314	\$246,575	-3%	\$332,970	30%
SUPPLIES & MATERIALS	\$26,400	\$25,607	\$28,200	\$31,408	11%	\$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	\$924,632	2%	\$1,075,608	19%
OTHER CHARGES							
BAD DEBT EXPENSE	\$3,000	\$2,817	\$2,000	\$3,113	56%	\$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	-\$4,119	-248%	\$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	\$2,144,393	1%	\$2,405,508	14%
Revenues	—	—	—	—	—	—	—

Expenditures by Function



Data Updated: Sep 23, 2025, 9:00 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

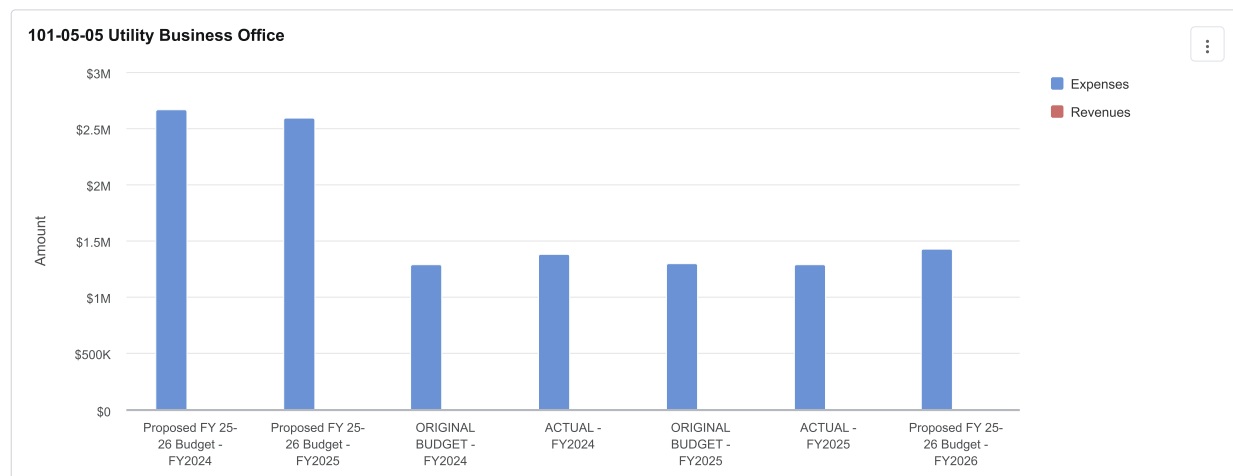
Ensuring our residents receive good customer service, as well as accurate and timely utility billing.

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: Sep 23, 2025, 9:00 PM

Expenditures by Function

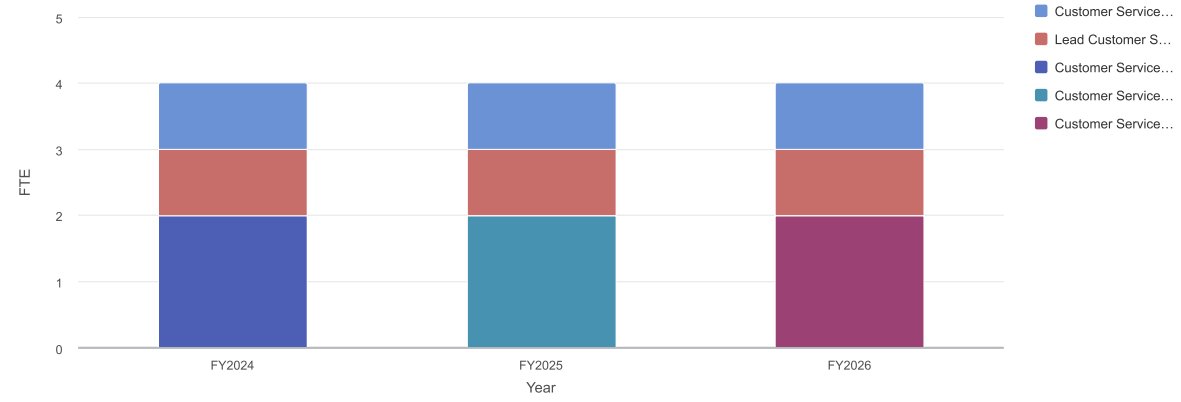
101-05-05 Utility Business Office

	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							
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 BONUS/RETENTION	\$0	\$0	\$0	\$0	-	\$0	-
WAGES TOTAL	\$207,993	\$212,998	\$237,525	\$217,310	-9%	\$241,304	2%
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 COMPENSATION	\$600	\$1,528	\$961	\$480	-50%	\$976	2%
BENEFITS TOTAL	\$81,176	\$91,651	\$90,516	\$81,576	-10%	\$117,125	29%
SUPPLIES & MATERIALS							
OFFICE EQUIPMENT	\$2,100	\$1,002	\$1,500	\$0	-100%	\$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%
SUPPLIES & MATERIALS TOTAL	\$23,800	\$23,922	\$26,000	\$27,991	8%	\$28,340	9%
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%
OCCUPANCY TOTAL	\$10,956	\$49,203	\$40,716	\$62,160	53%	\$56,216	38%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	-	\$5,455	-
CONTRACTUAL SERVICES	\$811,488	\$848,389	\$822,780	\$770,944	-6%	\$863,980	5%
CREDIT CARD 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 SERVICES	\$12,975	\$21,293	\$12,975	\$13,188	2%	\$29,975	131%
CONTRACTUAL SERVICES TOTAL	\$896,463	\$950,455	\$841,755	\$855,360	2%	\$935,410	11%
OTHER CHARGES							
BAD DEBT EXPENSE	\$3,000	\$2,817	\$2,000	\$3,113	56%	\$2,000	0%
TRAVEL & TRAINING	\$2,700	\$230	\$2,600	\$467	-82%	\$2,600	0%
OTHER CHARGES TOTAL	\$5,700	\$3,047	\$4,600	\$3,580	-22%	\$4,600	0%
EXPENSES TOTAL	\$1,285,513	\$1,379,912	\$1,300,537	\$1,293,652	-1%	\$1,430,016	10%
Revenues	-	-	-	-	-	-	-

Personnel Schedule

Utility Billing

Utility Billing Personnel



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

Fire Department

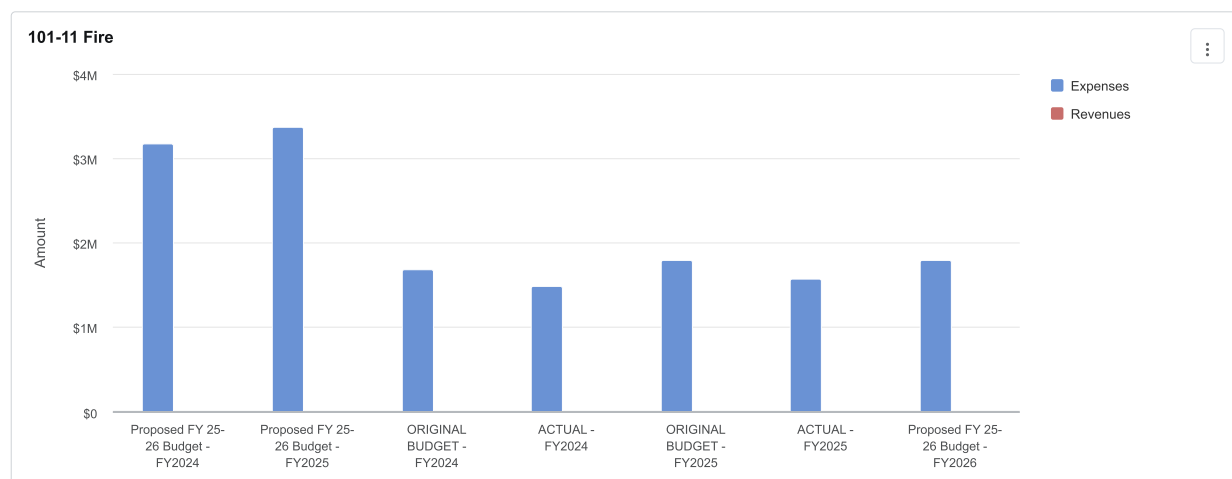
Fund 101. Department 11. Protecting the life and property of all Bastropians.



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: Sep 23, 2025, 9:00 PM

Significant Base Budget Change in FY2026

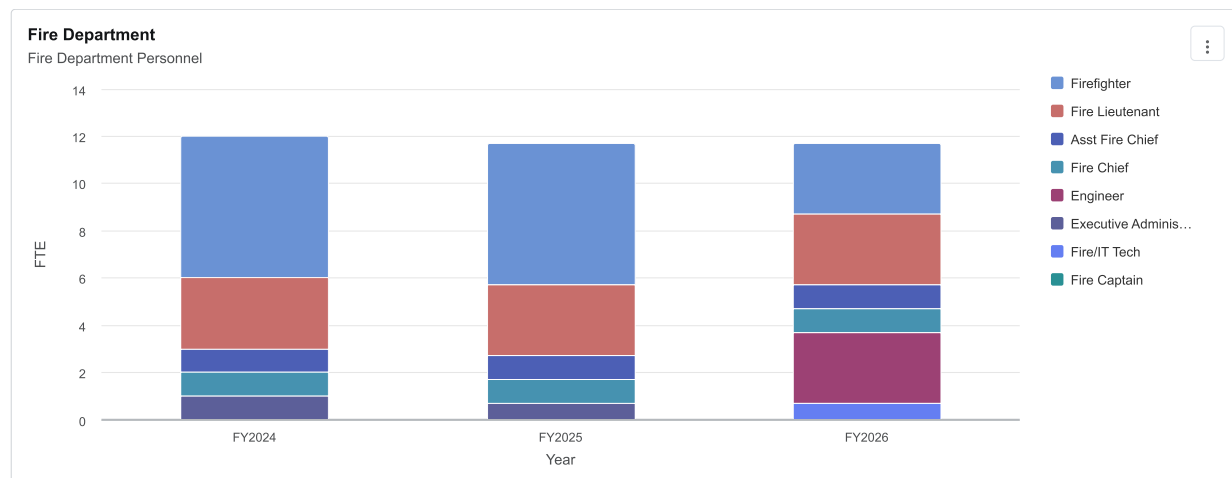
The Bastrop Fire Department's base budget changes for the upcoming budget year are as follows. We are requesting certification pay, equipment for recruitment and physical fitness, an increase in fire prevention, uniforms, travel and training, and protective gear. The request for certification pay for 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 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	\$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	\$52,271	-49%	\$137,140	33%
MAINTENANCE & 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 SERVICES	\$127,759	\$127,885	\$169,218	\$148,577	-12%	\$40,130	-76%
OTHER CHARGES							
DUES, SUBSCRIPTIONS & 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%
OTHER CHARGES TOTAL	\$50,514	\$51,789	\$48,859	\$32,358	-34%	\$51,609	6%
EXPENSES TOTAL	\$1,685,059	\$1,485,602	\$1,790,387	\$1,573,236	-12%	\$1,790,342	0%
Revenues	-	-	-	-	-	-	-

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.



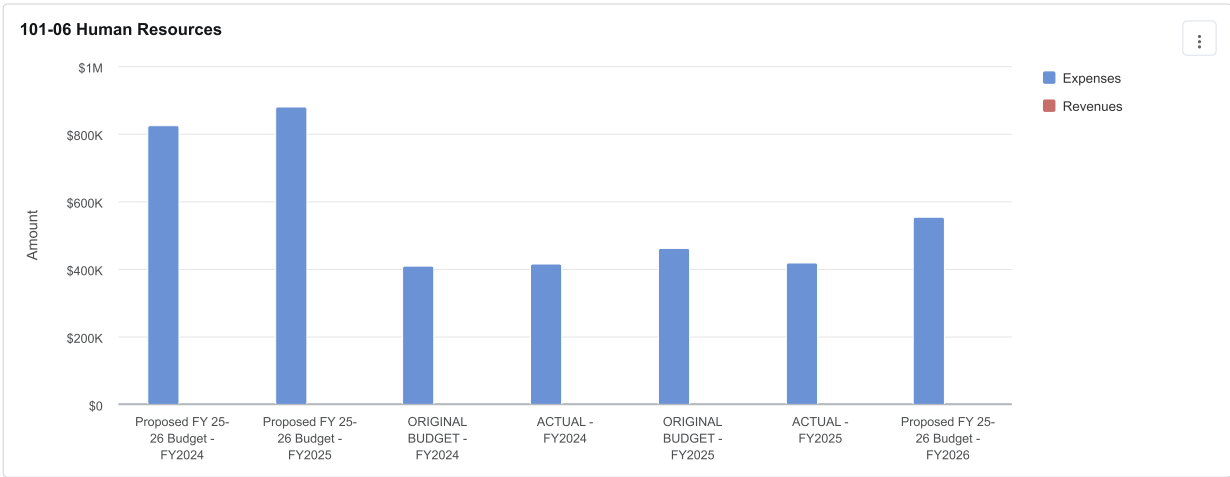
Overview

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.

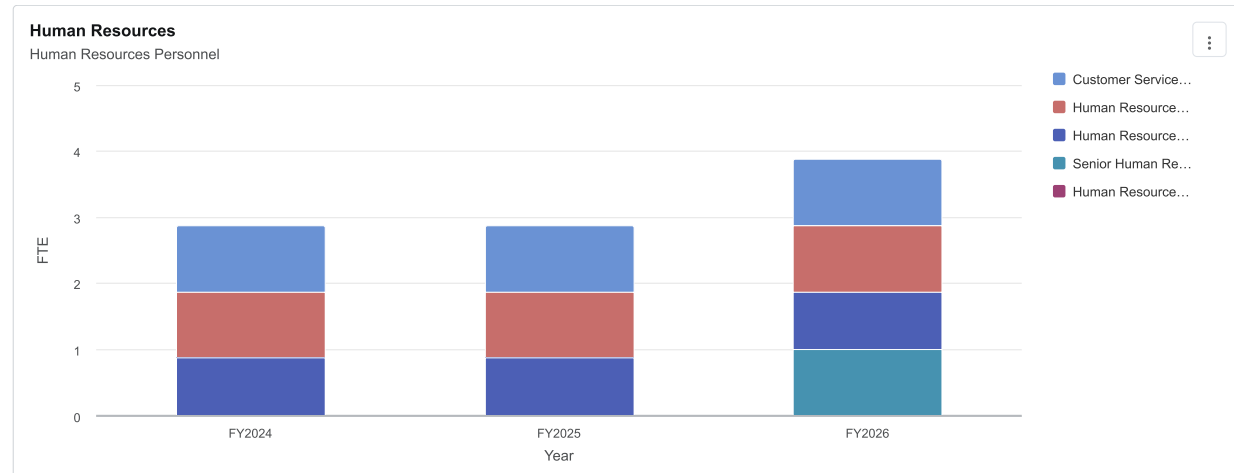


Expenditures by Function

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	\$9,715	-49%	\$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	\$26,507	-29%	\$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	\$418,308	-9%	\$553,231	20%
Revenues	-	-	-	-	-	-	-

Personnel Schedule



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.



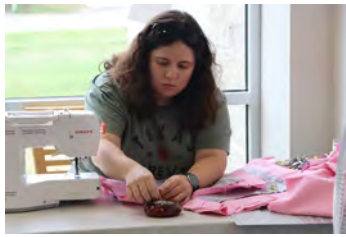
Overview

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:

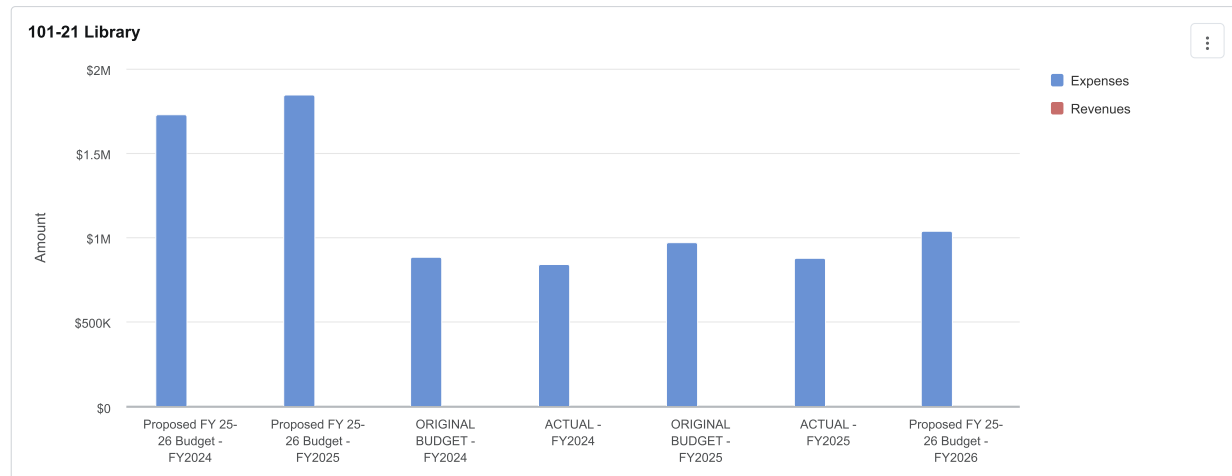
- **Technology Access & Assistance**
 - Daily access to public computers, high-speed Wi-Fi, and printing services, along with personalized support using electronic devices and navigating the digital world.
- **Diverse Collections**
 - Materials in both physical and digital formats—including books, audiobooks, 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.



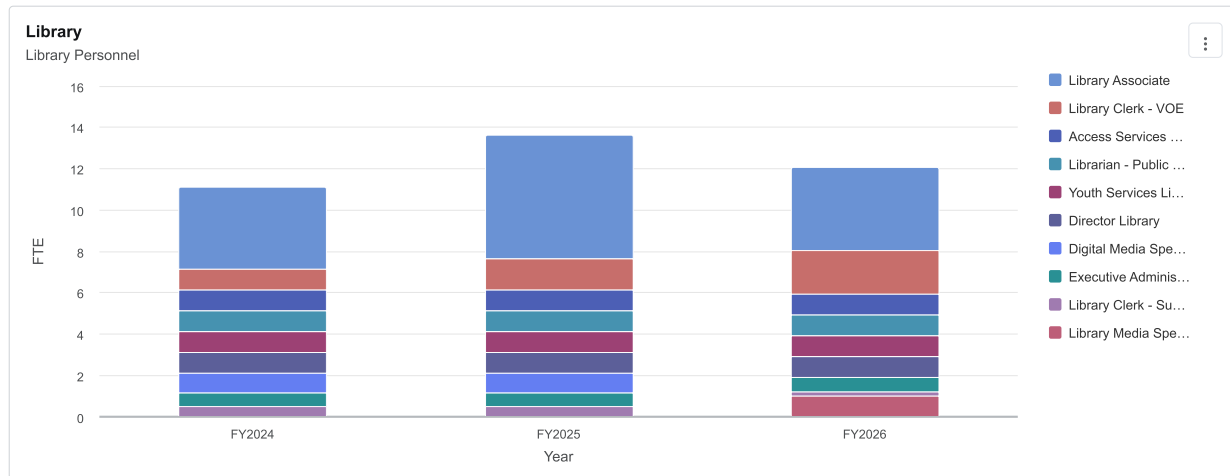
Expenditures by Function

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 (%)
Expenses							
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	\$73,075	-12%	\$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	\$14,399	-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	\$876,698	-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.

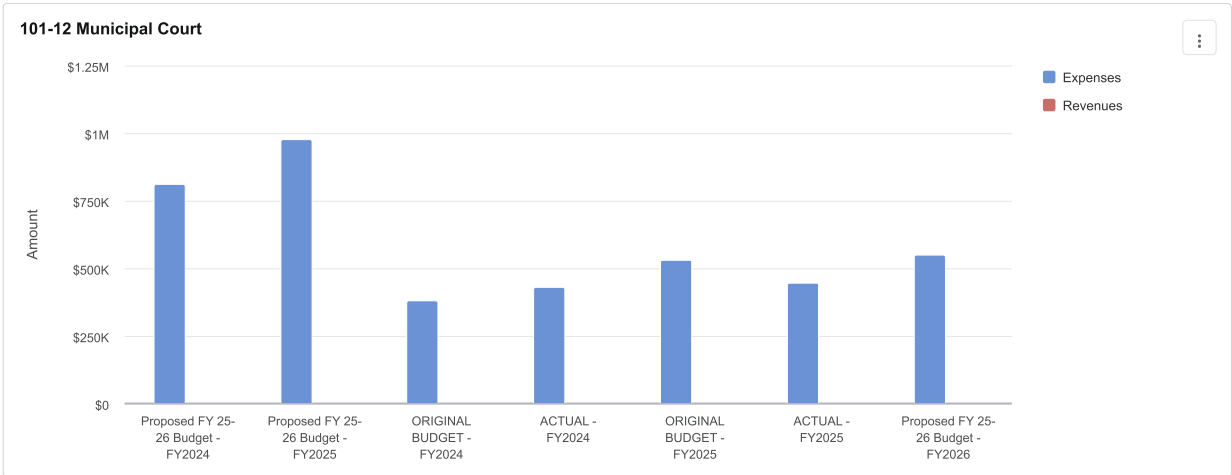
An increase to the Legal Services budget is due to a change of prosecutor contract with higher rates than the prior firms.

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: Sep 23, 2025, 9:00 PM

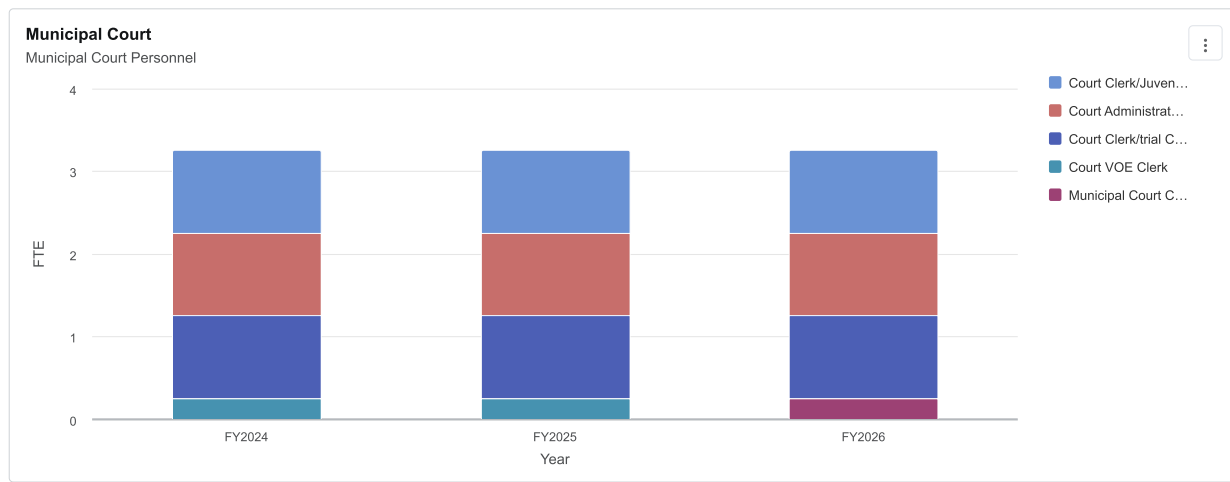
Expenditures by Function

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	\$182,030	-12%	\$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	-\$12	-	\$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	\$3,931	-48%	\$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	\$446,732	-16%	\$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.

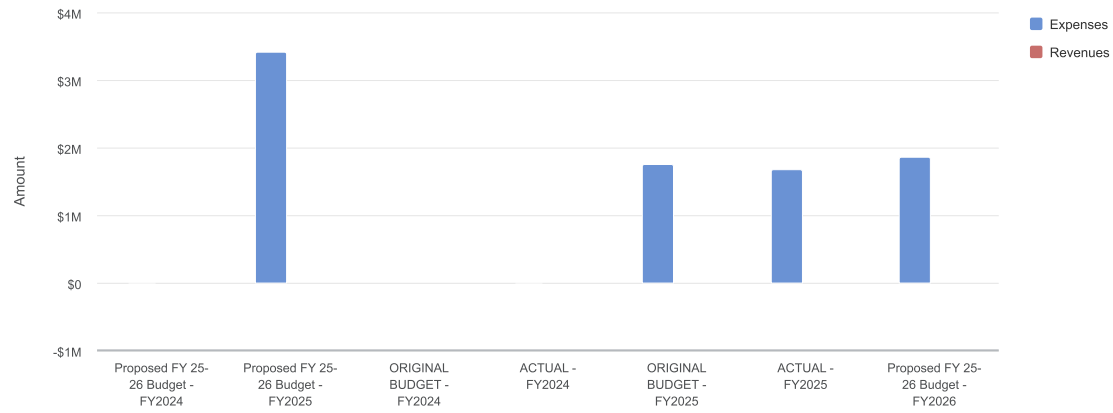
Guided by our Parks, Recreation, and Open Space Master Plan, adopted in March 2024, our strategic priorities include:

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



Data Updated: Sep 23, 2025, 9:00 PM

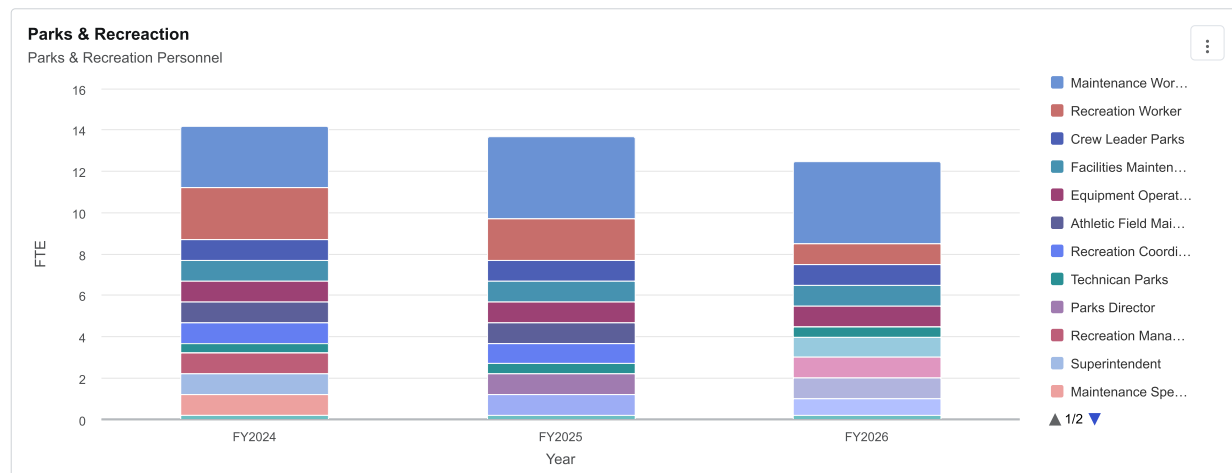
Expenditures by Function

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 (%)
Expenses							
Expenses	\$0	\$0	\$100,000	\$136,566	37%	\$33,000	-67%
WAGES							
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	—
WAGES TOTAL	\$0	\$0	\$698,260	\$673,064	-4%	\$743,766	7%
BENEFITS							
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%
BENEFITS TOTAL	\$0	-\$772	\$262,937	\$252,946	-4%	\$295,520	12%
SUPPLIES & MATERIALS							
CHEMICALS	\$0	\$0	\$3,000	\$986	-67%	\$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	\$2,372	-64%	\$6,800	5%
SMALL TOOLS	\$0	\$0	\$6,500	\$5,281	-19%	\$5,500	-15%
SUPPLIES	\$0	\$52	\$13,000	\$11,444	-12%	\$13,000	0%
SUPPLIES & MATERIALS TOTAL	\$0	\$74	\$67,700	\$56,954	-16%	\$72,700	7%
MAINTENANCE & REPAIRS	\$0	\$151	\$227,650	\$193,145	-15%	\$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	\$183,458	-12%	\$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	\$249,518	-10%	\$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	\$1,665,448	-5%	\$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.

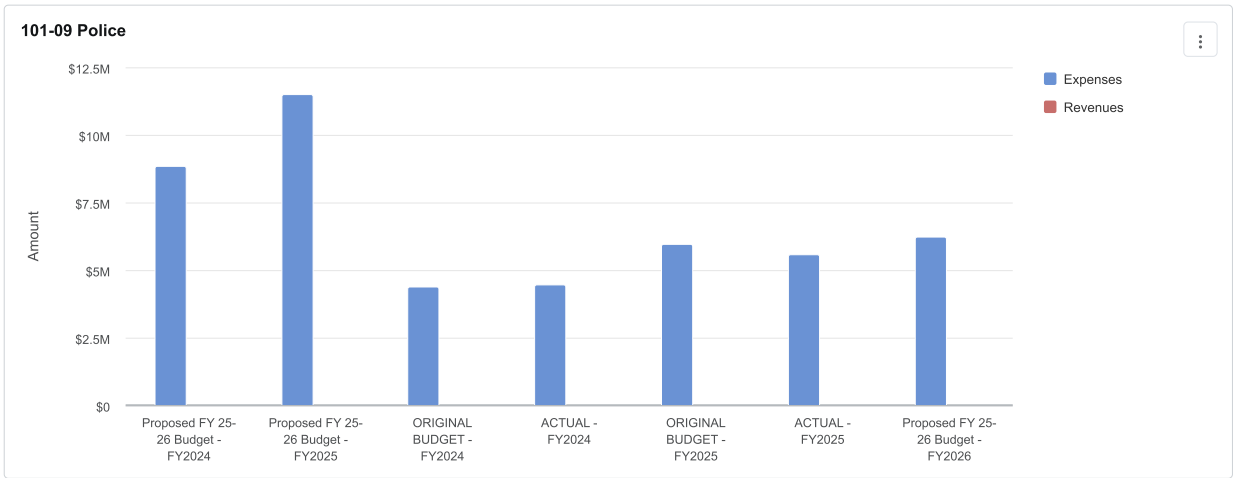
Included in our Criminal Investigations Division are the Property and Evidence (P&E) Technician and the Victim's Service Liaison, both of which provide support to every member of the department and assist with issues within the community. Property and Evidence provides a variety of functions such as 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.

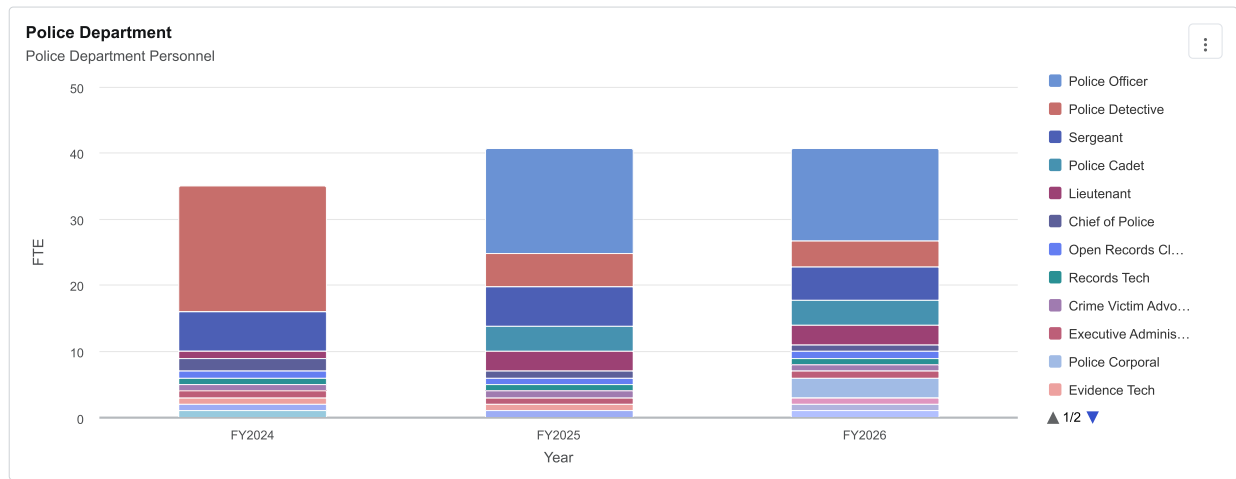


Expenditures by Function

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	\$305,339	-21%	\$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	\$1,127,418	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	\$45,058	-40%	\$81,100	8%
OTHER CHARGES TOTAL	\$66,071	\$70,395	\$101,339	\$63,392	-37%	\$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	\$5,558,046	-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

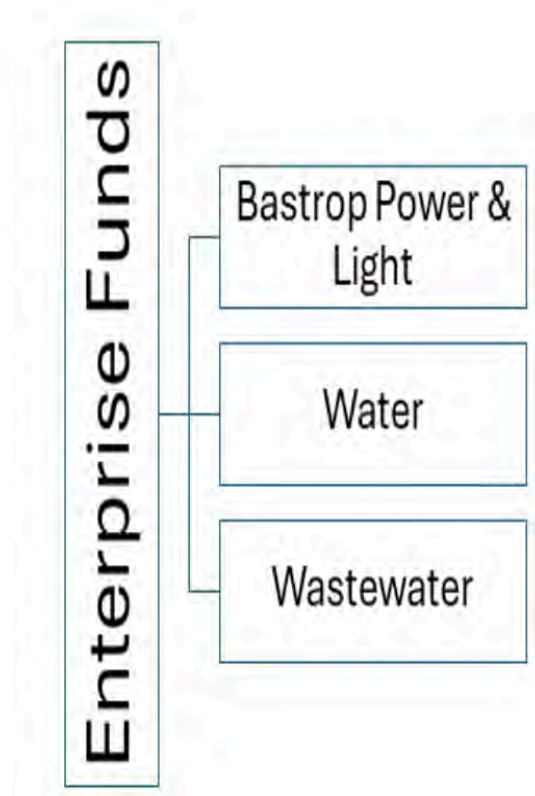
Optimize our operational capacity, readiness levels, resiliency and mission requirements:

- 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.



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.

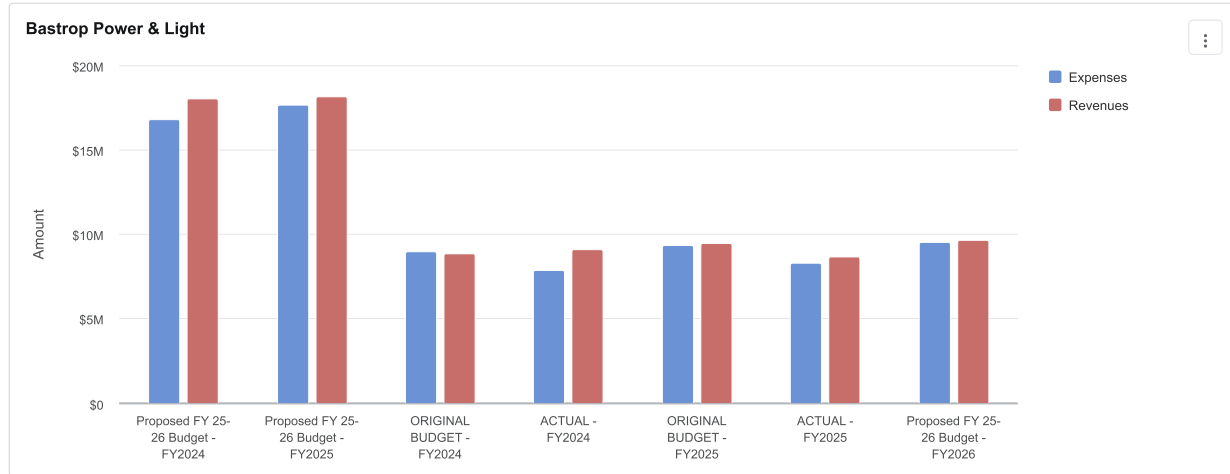
BP&L is responsible for the City's 7,200-volt electric distribution system. There are 40.5 miles of overhead electrical lines and 7.1 miles of underground electrical lines, which provide services to approximately 2,943 customers. The Lower Colorado River Authority (LCRA) generates the electricity purchased 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.

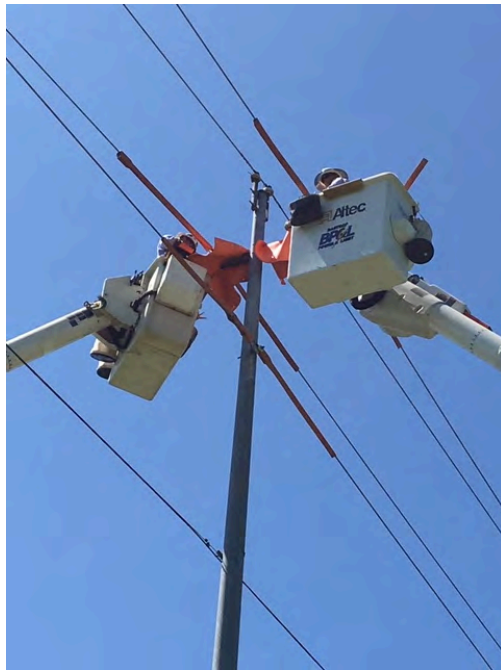


Expenditures by Function

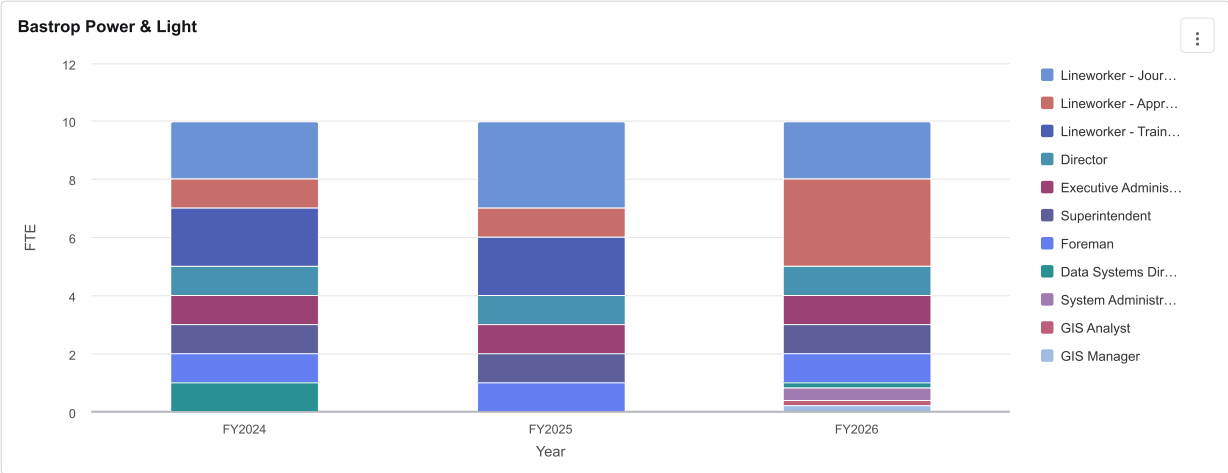
Bastrop Power & Light

	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 (%)
Expenses							
Expenses	\$974,300	\$864,410	\$1,025,750	\$1,092,680	7%	\$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	-
WAGES TOTAL	\$754,904	\$783,722	\$804,070	\$784,422	-2%	\$997,477	24%
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%
BENEFITS TOTAL	\$246,764	\$251,550	\$266,500	\$249,936	-6%	\$343,773	29%
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 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 (%)
SUPPLIES	\$7,500	\$9,532	\$12,500	\$11,286	-10%	\$12,500	0%
SUPPLIES & MATERIALS TOTAL	\$49,800	\$51,550	\$65,675	\$32,889	-50%	\$65,675	0%
MAINTENANCE & REPAIRS	\$267,000	\$154,061	\$267,000	\$212,993	-20%	\$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%
OCCUPANCY TOTAL	\$11,800	\$10,911	\$11,800	\$17,935	52%	\$18,400	56%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	–	\$6,463	–
ADMINISTRATIVE SUPPORT	\$524,294	\$524,294	\$541,707	\$496,565	-8%	\$319,400	-41%
ENGINEERING & 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 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 REPLACEMENT FEE	\$103,397	\$103,397	\$112,004	\$102,670	-8%	\$0	-100%
SHARED SERVICES - FLEET	\$0	\$0	\$0	\$0	–	\$2,383	–
CONTRACTUAL SERVICES TOTAL	\$6,433,412	\$5,350,567	\$6,599,432	\$5,685,719	-14%	\$6,248,967	-5%
OTHER CHARGES							
BAD DEBT EXPENSE	\$0	\$19,241	\$0	\$11,864	–	\$0	–
COMMUNITY EVENT SUPPORT	\$0	\$0	\$100,000	\$100,000	0%	\$100,000	0%
DEPRECIATION EXPENSE	\$0	\$195,498	\$0	\$0	–	\$0	–
DUES, SUBSCRIPTIONS & PUB	\$2,000	\$556	\$2,000	\$549	-73%	\$2,000	0%
OVERS/SHORTS	\$0	-\$100	\$0	-\$30	–	\$0	–
PROMOTIONAL 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%
OTHER CHARGES TOTAL	\$36,700	\$249,483	\$136,700	\$115,083	-16%	\$136,700	0%
OTHER SERVICES							
ADVERTISING	\$2,500	\$0	\$2,500	\$0	-100%	\$2,500	0%
OTHER SERVICES TOTAL	\$2,500	\$0	\$2,500	\$0	-100%	\$2,500	0%
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	–
EXPENSES TOTAL	\$8,945,474	\$7,834,433	\$9,348,350	\$8,310,580	-11%	\$9,531,974	2%
Revenues	\$8,872,870	\$9,119,950	\$9,484,000	\$8,633,496	-9%	\$9,644,000	2%



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.



Water and Wastewater Fund

Fund 202. Ensuring access to safe drinking water for all, while protecting the health of the Colorado River.



Overview

The Water/Wastewater Department operates to protect the public's health and safety through proper treatment, operation, and maintenance of the water and wastewater systems. The Department is separated into four (4) divisions:

1. Administration
2. Water Distribution/Wastewater Collection
3. Water Treatment
4. Wastewater Treatment

The Water/Wastewater fund is utilized to account for the financial activities related to the provision of water and wastewater services to residents in the City's service territory.

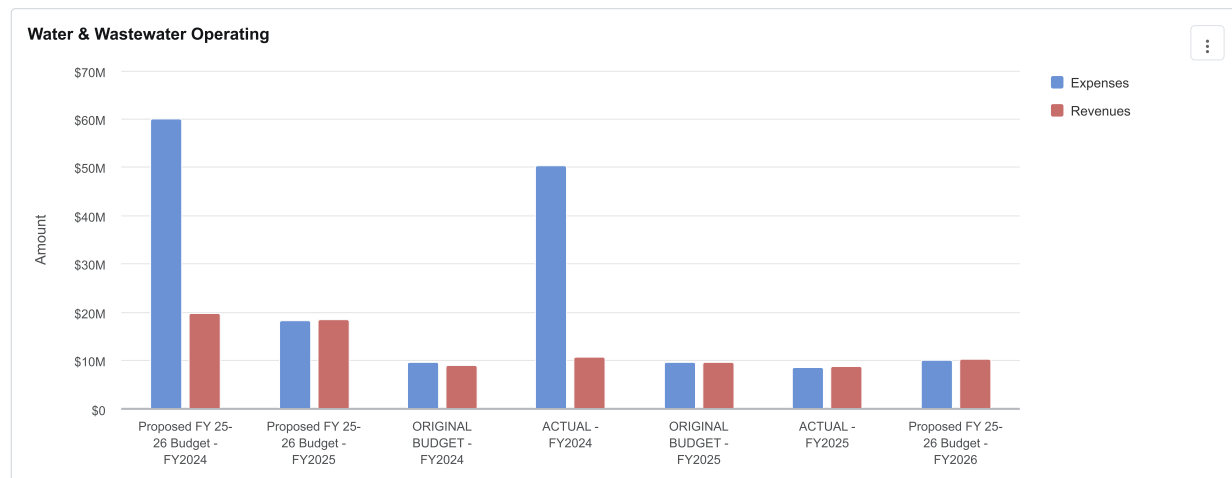
- Water distribution is provided through 98.78 miles of water main lines. It provides clean water to approximately 4,620 meter connections. The system pressure helps lower the cost of insurance by providing adequate fire flow at each of 853 fire hydrants.
- Wastewater collection conveys the wastewater leaving our homes and businesses to a wastewater treatment plant through approximately 81 miles of sewer main lines.
- Water treatment ensures proper treatment to provide clean and safe drinking water for our customers.
- Wastewater treatment is vital to maintaining a safe and clean drinking water source and protection of our river's ecosystem.
- Treatment Plant Maintenance maintains equipment at both water and wastewater treatment plants and 20 lift stations, ensuring the equipment life expectancy.

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.



Data Updated: Sep 23, 2025, 9:00 PM

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

Water & Wastewater 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 (%)
Expenses							
Expenses	\$4,375,000	\$43,383,223	\$3,760,000	\$3,450,833	-8%	\$3,650,000	-3%
WAGES							
COMPENSATED ABSENCES	\$0	\$29,680	\$0	\$0	—	\$0	—
LONGEVITY	\$8,490	\$8,000	\$17,310	\$9,445	-45%	\$10,981	-37%
OPERATIONAL 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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$1,450,181	\$1,314,240	\$1,752,380	\$1,551,599	-11%	\$1,956,700	12%

	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							
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 COMPENSATION	\$16,525	\$15,349	\$47,855	\$25,888	-46%	\$67,726	42%
BENEFITS TOTAL	\$577,883	\$514,299	\$635,255	\$611,269	-4%	\$820,371	29%
SUPPLIES & MATERIALS							
CHEMICALS	\$160,300	\$230,789	\$185,300	\$244,730	32%	\$241,300	30%
FIRE PREVENTION 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	\$133,478	7%	\$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	\$1,470	-81%	\$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%
SUPPLIES & MATERIALS TOTAL	\$322,600	\$356,130	\$393,600	\$433,178	10%	\$460,870	17%
MAINTENANCE & REPAIRS	\$740,780	\$728,433	\$878,750	\$628,793	-28%	\$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%
OCCUPANCY TOTAL	\$537,900	\$510,224	\$554,700	\$589,870	6%	\$637,450	15%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	—	\$11,559	—
ADMINISTRATIVE SUPPORT	\$787,990	\$787,989	\$791,949	\$725,953	-8%	\$791,949	0%
ENGINEERING & 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	\$67,027	-30%	\$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 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 REPLACEMENT FEE	\$111,770	\$111,770	\$148,135	\$135,790	-8%	\$0	-100%
WHOLESALE WATER CONTRACT	\$56,400	\$127,885	\$56,400	\$68,220	21%	\$56,400	0%
SHARED SERVICES - FLEET	\$0	\$0	\$0	\$0	—	\$7,372	—
CONTRACTUAL SERVICES TOTAL	\$1,520,620	\$1,684,607	\$1,595,944	\$1,304,686	-18%	\$1,518,390	-5%
OTHER CHARGES							
BAD DEBT EXPENSE	\$8,000	\$17,953	\$8,000	\$14,161	77%	\$8,000	0%
CONSUMER CONFIDENCE REPORT	\$4,100	\$4,659	\$4,100	\$4,131	1%	\$4,300	5%
DEPRECIATION EXPENSE	\$0	\$1,388,695	\$0	\$0	—	\$0	—

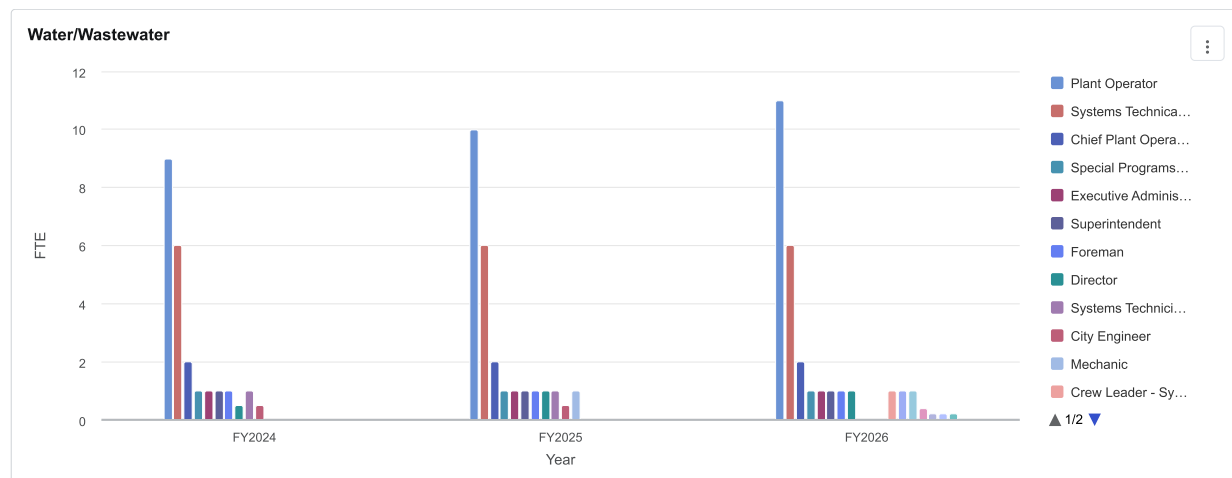
	ORIGINAL BUDGET	ACTUAL	ORIGINAL BUDGET	ACTUAL	PROPOSED FY 25- 26 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY25 Budget vs. FY25 Actual (%)	FY2026	FY25 Budget vs. FY26 Budget (%)
DUES, SUBSCRIPTIONS & PUB	\$4,300	\$2,483	\$4,300	\$2,380	-45%	\$4,800	12%
EQUIPMENT RENTALS	\$3,500	\$0	\$3,500	\$0	-100%	\$3,500	0%
ISSUANCE COST	\$0	\$450,990	\$0	\$0	—	\$0	—
TRAVEL & TRAINING	\$15,370	\$10,757	\$15,370	\$10,281	-33%	\$16,130	5%
OTHER CHARGES TOTAL	\$35,270	\$1,875,536	\$35,270	\$30,953	-12%	\$36,730	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	\$9,573,234	\$50,427,181	\$9,617,899	\$8,605,795	-11%	\$10,041,408	4%
Revenues	\$8,922,540	\$10,746,257	\$9,628,000	\$8,770,540	-9%	\$10,193,000	6%

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





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.

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Goal #5

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



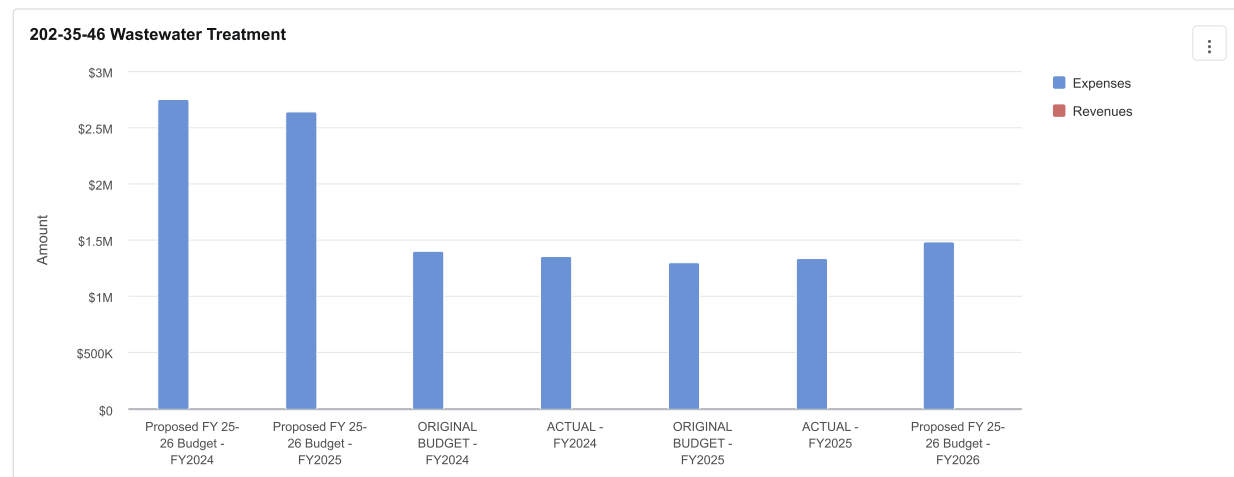
Wastewater Treatment

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

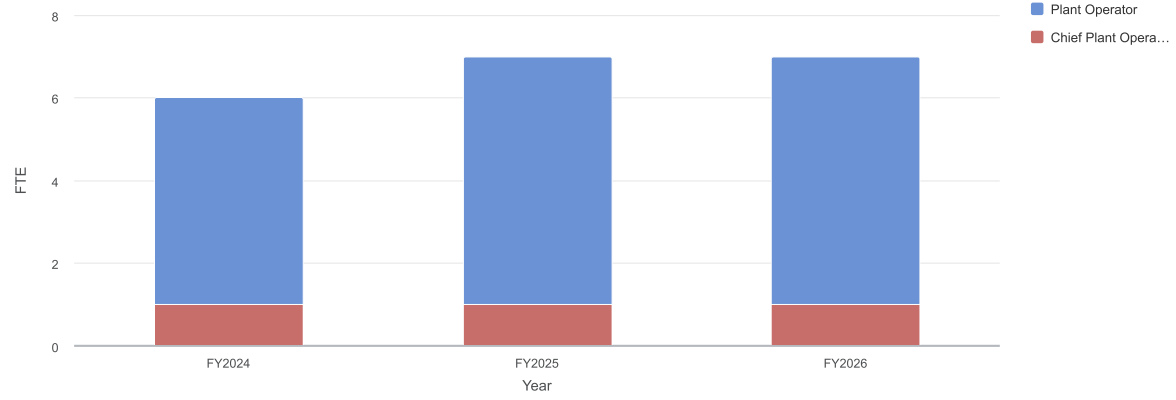
	ORIGINAL BUDGET	ACTUAL	ORIGINAL BUDGET	ACTUAL		PROPOSED FY 25- 26 BUDGET	
	FY2024	FY2024	FY2025	FY2025	FY25 Budget vs. FY25 Actual (%)	FY2026	FY25 Budget vs. FY26 Budget (%)
Expenses							

	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							
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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$395,939	\$363,998	\$303,960	\$377,207	24%	\$429,925	41%
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 COMPENSATION	\$3,935	\$3,680	\$13,342	\$7,045	-47%	\$16,991	27%
BENEFITS TOTAL	\$151,626	\$142,708	\$130,042	\$144,628	11%	\$181,576	40%
SUPPLIES & MATERIALS							
CHEMICALS	\$60,000	\$108,454	\$70,000	\$96,713	38%	\$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%
SUPPLIES & MATERIALS TOTAL	\$68,000	\$114,766	\$78,500	\$103,958	32%	\$88,500	13%
MAINTENANCE & REPAIRS	\$324,700	\$272,251	\$317,400	\$273,838	-14%	\$307,400	-3%
OCCUPANCY							
UTILITIES	\$375,000	\$325,314	\$375,000	\$354,429	-5%	\$375,000	0%
OCCUPANCY TOTAL	\$375,000	\$325,314	\$375,000	\$354,429	-5%	\$375,000	0%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	—	\$2,890	—
LAB FEES	\$55,000	\$85,254	\$60,000	\$55,988	-7%	\$60,000	0%
PROFESSIONAL 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 - FLEET	\$0	\$0	\$0	\$0	—	\$1,843	—
CONTRACTUAL SERVICES TOTAL	\$79,500	\$129,964	\$90,500	\$80,918	-11%	\$95,233	5%
OTHER CHARGES							
DUES, SUBSCRIPTIONS & 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%
OTHER CHARGES TOTAL	\$5,680	\$1,546	\$5,680	\$2,576	-55%	\$5,680	0%
EXPENSES TOTAL	\$1,400,445	\$1,350,547	\$1,301,082	\$1,337,554	3%	\$1,483,314	14%
Revenues	—	—	—	—	—	—	—

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.

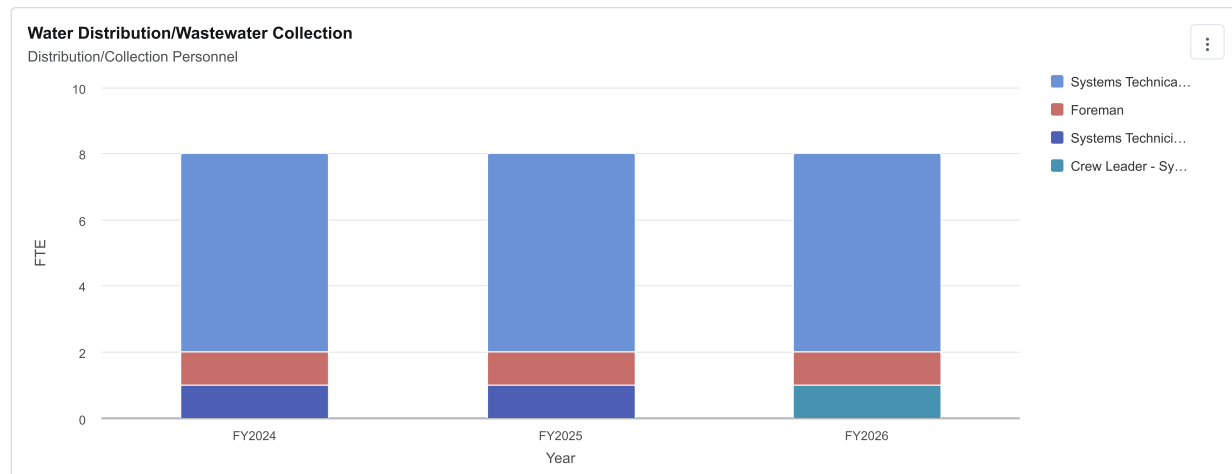
Expenditures by Function

202-35-41 Water Distribution & Wastewater Collections

	ORIGINAL 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							
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 BONUS/RETENTION	\$0	\$0	\$0	\$0	-	\$0	-
WAGES TOTAL	\$407,714	\$319,525	\$603,250	\$385,374	-36%	\$448,373	-26%
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%
BENEFITS TOTAL	\$172,702	\$136,559	\$194,255	\$148,948	-23%	\$199,619	3%
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	\$133,478	7%	\$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%
SUPPLIES & MATERIALS TOTAL	\$111,900	\$86,037	\$161,900	\$157,713	-3%	\$160,300	-1%
MAINTENANCE & REPAIRS	\$112,000	\$121,189	\$264,000	\$132,203	-50%	\$258,500	-2%
OCCUPANCY							
UTILITIES	\$0	\$40,342	\$0	\$21,273	–	\$0	–
OCCUPANCY TOTAL	\$0	\$40,342	\$0	\$21,273	–	\$0	–
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	–
CONTRACTUAL SERVICES TOTAL	\$17,000	\$8,285	\$17,000	\$6,237	-63%	\$21,733	28%
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%
OTHER CHARGES TOTAL	\$4,500	\$3,574	\$4,500	\$1,025	-77%	\$4,500	0%
EXPENSES TOTAL	\$825,816	\$715,511	\$1,244,905	\$852,772	-31%	\$1,093,025	-12%
Revenues	–	–	–	–	–	–	–

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.

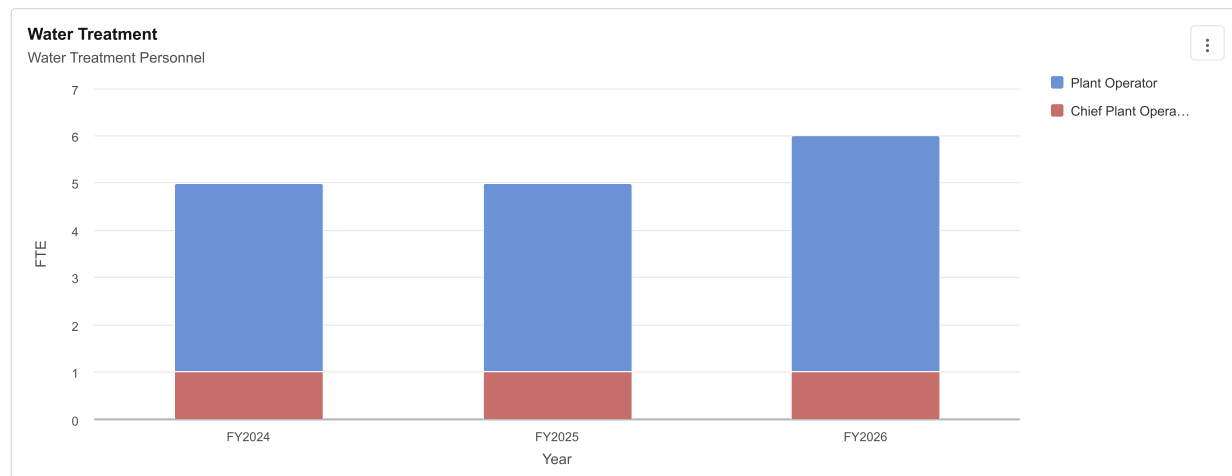
Expenditures by Function

202-35-43 Water Treatment

	ORIGINAL 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							
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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$306,749	\$301,181	\$414,560	\$383,057	-8%	\$486,140	17%
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 COMPENSATION	\$3,935	\$3,685	\$15,385	\$7,045	-54%	\$18,922	23%
BENEFITS TOTAL	\$127,308	\$117,266	\$149,985	\$153,966	3%	\$202,198	35%
SUPPLIES & MATERIALS							
CHEMICALS	\$100,000	\$122,335	\$115,000	\$148,017	29%	\$161,000	40%
FUEL	\$6,800	\$13,280	\$12,000	\$9,345	-22%	\$15,000	25%

	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 (%)
SMALL TOOLS	\$1,500	\$440	\$1,500	\$84	-94%	\$1,500	0%
SUPPLIES & MATERIALS TOTAL	\$108,300	\$136,055	\$128,500	\$157,446	23%	\$177,500	38%
MAINTENANCE & REPAIRS	\$282,300	\$334,270	\$290,000	\$221,460	-24%	\$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	\$11,039	-69%	\$35,500	0%
PROFESSIONAL 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 - FLEET	\$0	\$0	\$0	\$0	—	\$1,843	—
CONTRACTUAL SERVICES TOTAL	\$239,860	\$212,368	\$239,860	\$184,944	-23%	\$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	\$1,300,942	-6%	\$1,670,530	20%
Revenues	—	—	—	—	—	—	—

Personnel Schedule

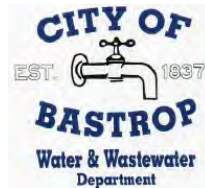


Data Updated: Aug 01, 2025, 12:54 PM



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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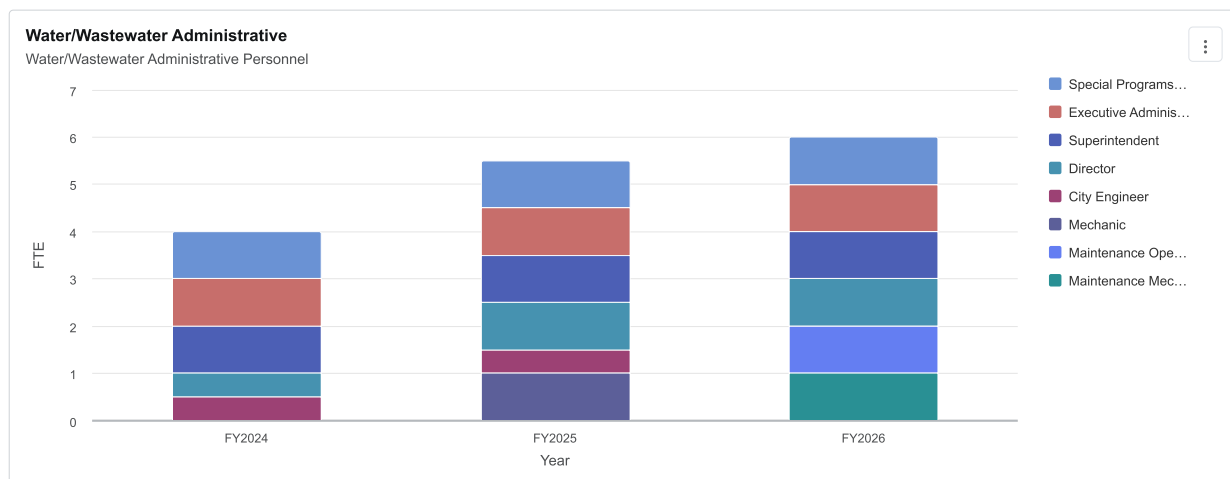
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Expenditures by Function

	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	\$4,375,000	\$43,383,223	\$3,760,000	\$3,450,833	-8%	\$3,650,000	-3%
WAGES							
COMPENSATED 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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$339,779	\$329,536	\$430,610	\$405,962	-6%	\$505,503	17%
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 COMPENSATION	\$355	\$1,871	\$1,673	\$4,752	184%	\$11,791	605%
BENEFITS TOTAL	\$126,247	\$117,765	\$160,973	\$163,728	2%	\$217,057	35%
SUPPLIES & MATERIALS							
FIRE PREVENTION 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%
SUPPLIES & MATERIALS TOTAL	\$34,400	\$19,272	\$24,700	\$14,060	-43%	\$34,570	40%
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%
OCCUPANCY TOTAL	\$17,100	\$12,192	\$19,700	\$17,990	-9%	\$22,450	14%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	—	\$2,890	—
ADMINISTRATIVE SUPPORT	\$787,990	\$787,989	\$791,949	\$725,953	-8%	\$791,949	0%
ENGINEERING & 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 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 REPLACEMENT FEE	\$111,770	\$111,770	\$148,135	\$135,790	-8%	\$0	-100%
WHOLESALE WATER CONTRACT	\$56,400	\$127,885	\$56,400	\$68,220	21%	\$56,400	0%
SHARED SERVICES - FLEET	\$0	\$0	\$0	\$0	—	\$1,843	—
CONTRACTUAL SERVICES TOTAL	\$1,184,260	\$1,333,990	\$1,248,584	\$1,032,588	-17%	\$1,156,182	-7%
OTHER CHARGES							

	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 (%)
BAD DEBT EXPENSE	\$8,000	\$17,953	\$8,000	\$14,161	77%	\$8,000	0%
CONSUMER 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 & 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	\$23,462	21%	\$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	\$5,114,527	-10%	\$5,687,859	0%
Revenues	—	—	—	—	—	—	—

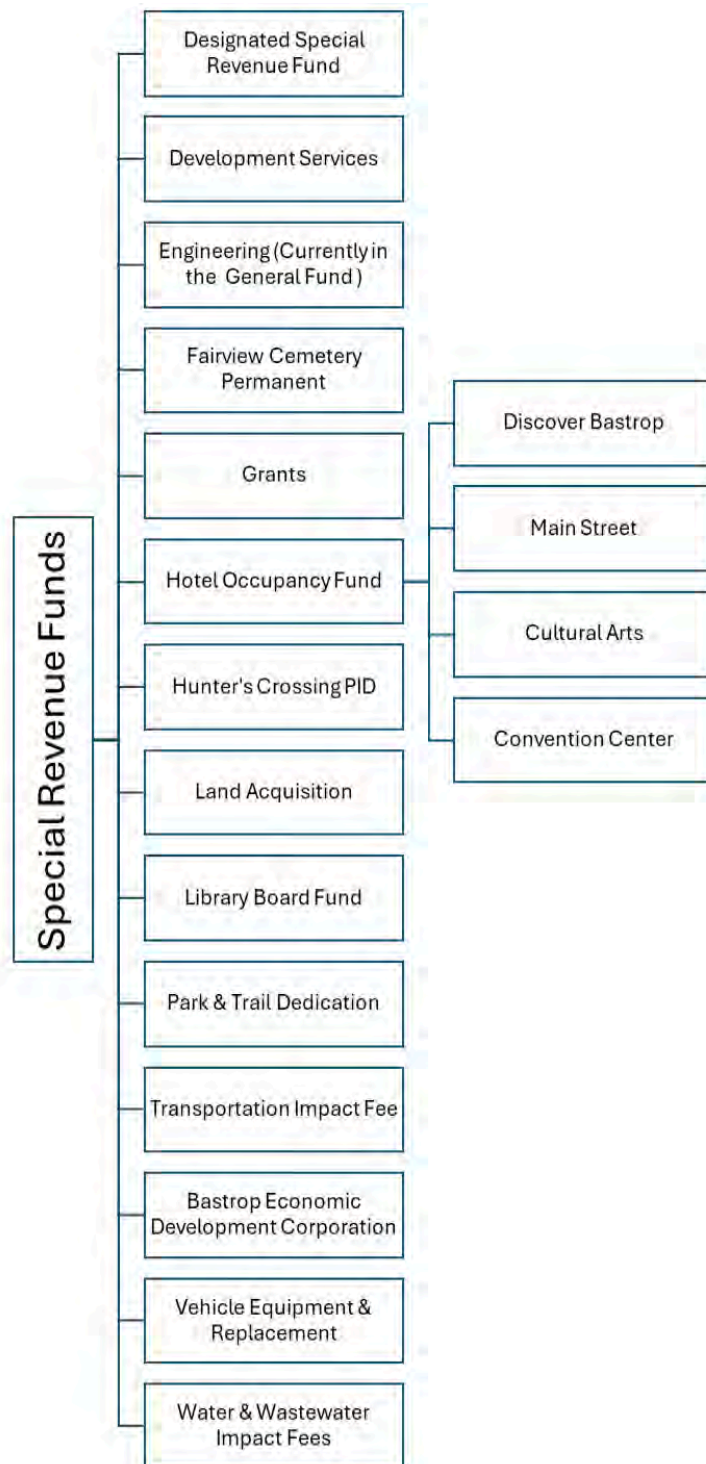
Personnel Schedule





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 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	\$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	\$89,800	\$49,178	\$84,800	\$52,053	-39%	\$50,800	-40%
EXPENSES TOTAL	\$349,800	\$49,178	\$234,800	\$52,053	-78%	\$50,800	-78%

	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 (%)
Revenues	\$73,610	\$118,891	\$78,710	\$107,174	36%	\$103,710	32%

Development Services

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

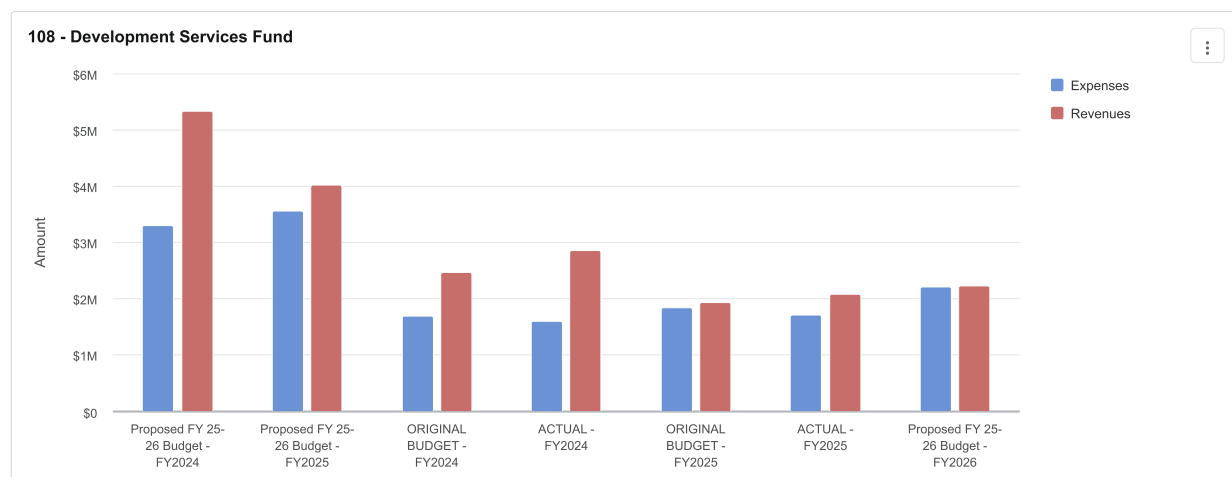


Overview

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: Sep 23, 2025, 9:00 PM

Expenditures by Function

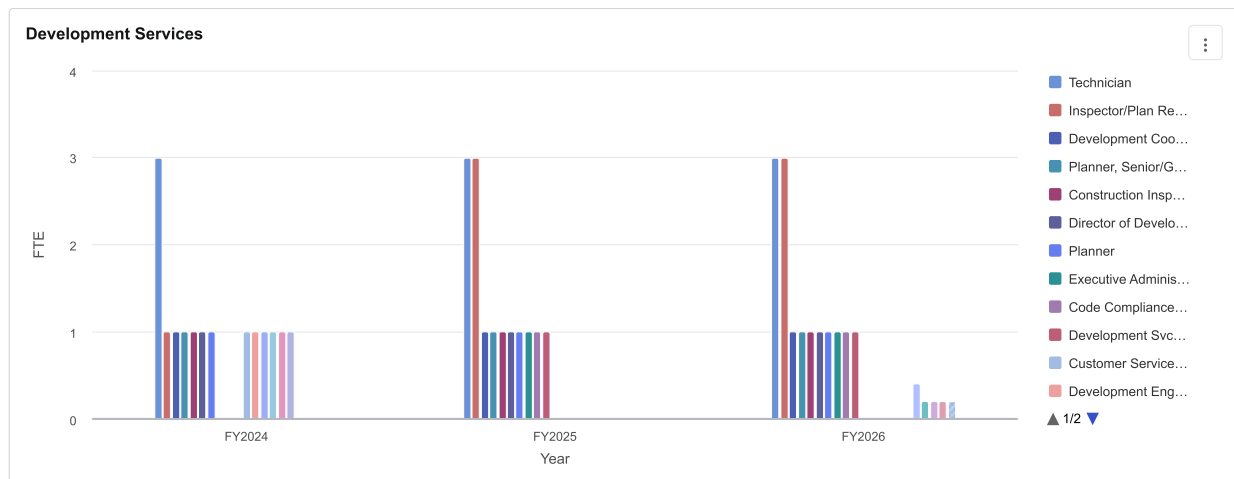
108 - Development Services Fund

	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	\$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 BONUS/RETENTION	\$0	\$0	\$0	\$0	—	\$0	—
WAGES TOTAL	\$1,136,178	\$895,469	\$962,920	\$761,906	-21%	\$1,133,160	18%
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 COMPENSATION	\$1,000	\$9,518	\$1,000	\$7,880	688%	\$6,952	595%
BENEFITS TOTAL	\$382,783	\$313,898	\$341,150	\$276,934	-19%	\$415,922	22%
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%
SUPPLIES & MATERIALS TOTAL	\$19,050	\$28,094	\$41,500	\$38,149	-8%	\$54,500	31%
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%
OCCUPANCY TOTAL	\$11,800	\$11,983	\$11,800	\$14,738	25%	\$14,700	25%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	—	\$14,785	—
ADMINISTRATIVE 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 PROCESSING FEES	\$0	\$4,267	\$0	\$0	—	\$0	—
PROFESSIONAL SERVICES	\$59,000	\$174,407	\$91,600	\$251,861	175%	\$120,000	31%
PROPERTY & LIABILITY 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 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 - FLEET	\$0	\$0	\$0	\$0	—	\$936	—
CONTRACTUAL SERVICES TOTAL	\$96,407	\$275,381	\$359,365	\$526,333	46%	\$397,221	11%
OTHER CHARGES							
ANIMAL SHELTER EXP	\$0	\$13,275	\$27,000	\$28,620	6%	\$30,000	11%
CODE ENFORCE CLEAN UP PROJECTS	\$0	\$1,630	\$5,000	\$493	-90%	\$0	-100%
DUES, SUBSCRIPTIONS & PUB	\$4,500	\$1,344	\$6,150	\$2,136	-65%	\$7,500	22%

	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 (%)
HISTORICAL STRUCTURE 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	\$1,705,184	-8%	\$2,215,800	20%
Revenues	\$2,476,000	\$2,847,754	\$1,930,000	\$2,089,830	8%	\$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.

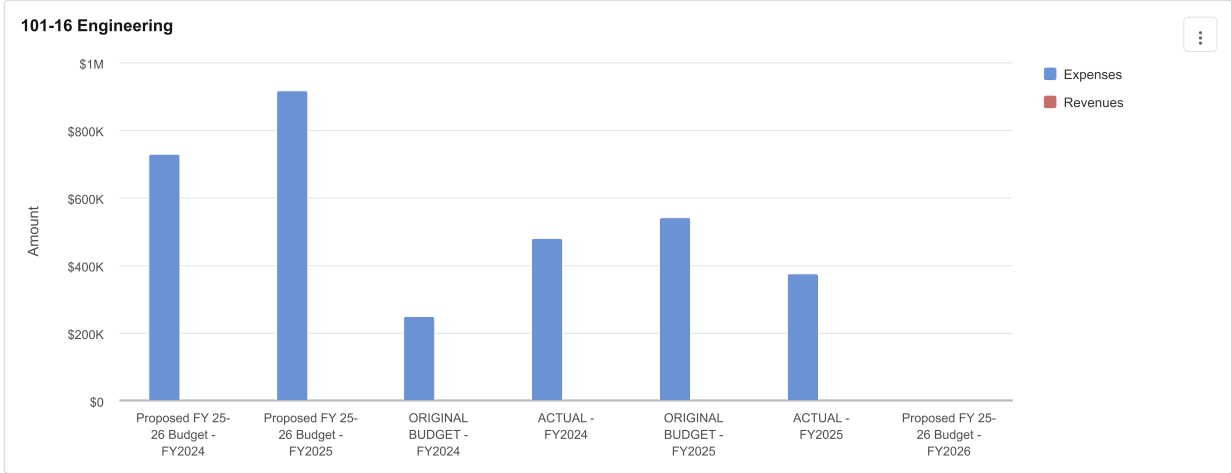
Significant Base Budget Change in FY2026

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:

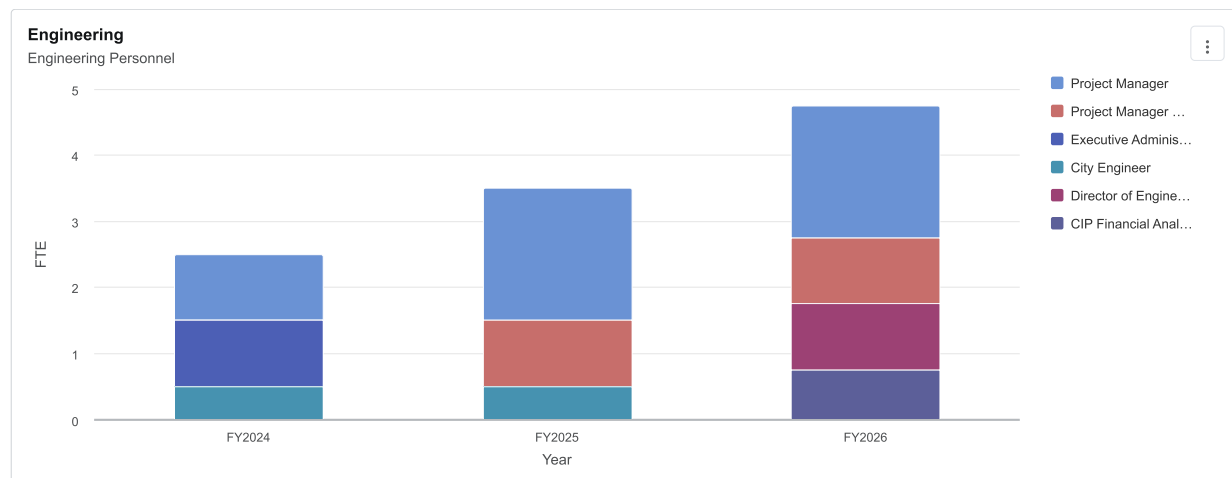
- Postage for notices and publications.
- Recording Fees for deed documents, etc.



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	\$23,575	-64%	\$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	\$375,568	-31%	\$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

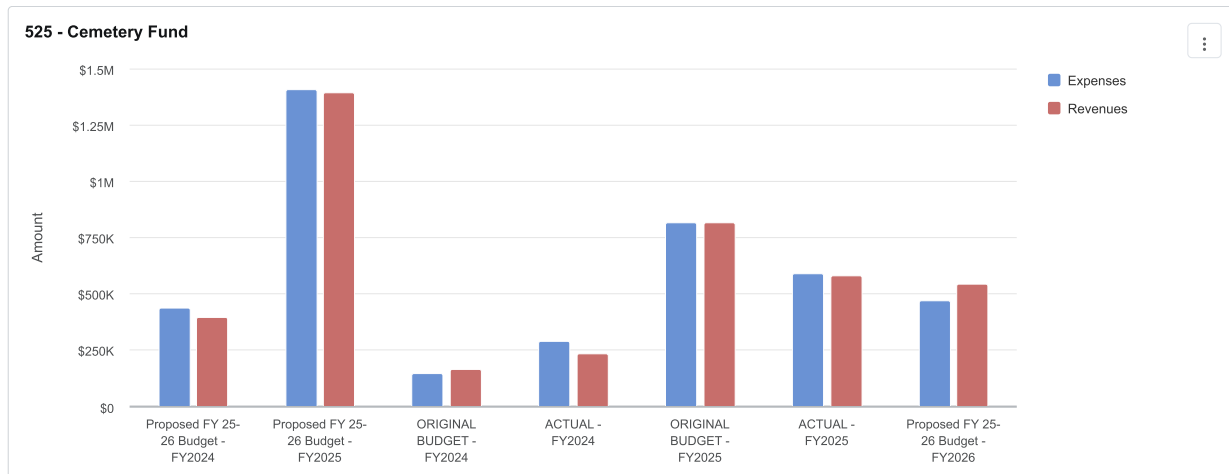
- Support ongoing training and certification for the department.
- Cross-train team members to be a well-rounded department.

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.



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	\$23,575	-64%	\$0	-100%

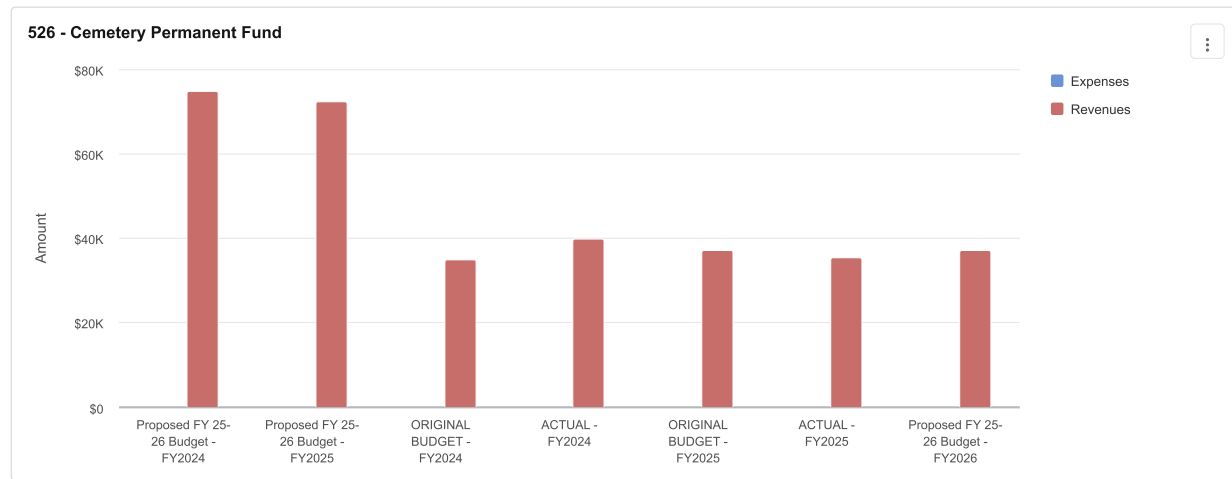
	ORIGINAL BUDGET	ACTUAL	ORIGINAL BUDGET	ACTUAL	PROPOSED FY 25- 26 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY25 Budget vs. FY25 Actual (%)	FY2026	FY25 Budget vs. FY26 Budget (%)
OTHER CHARGES							
DUES, SUBSCRIPTIONS & PUB	\$2,000	\$7,053	\$3,500	\$916	-74%	\$0	-100%
TRAVEL & TRAINING	\$5,000	\$3,778	\$5,000	\$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	\$375,568	-31%	\$0	-100%
Revenues	–	–	–	–	–	–	–

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 (%)
Expenses							
-	-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-	-
Revenues	\$35,000	\$39,830	\$37,000	\$35,315	-5%	\$37,000	0%

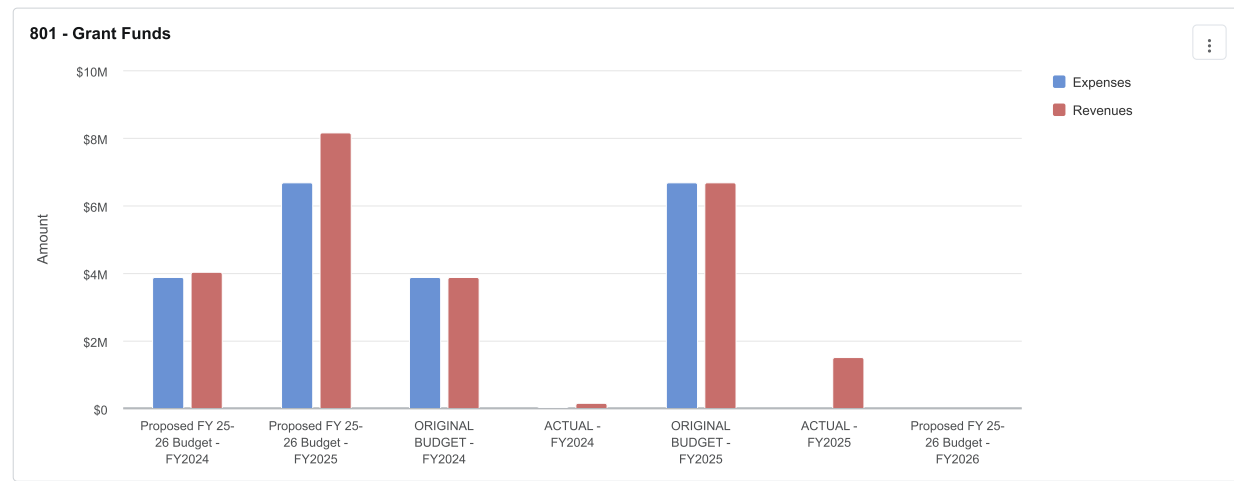
Grant Funds

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 (%)	FY2026	FY25 Budget vs. FY26 Budget (%)
Expenses							
Expenses	\$3,865,330	\$16,599	\$6,598,329	\$0	-100%	\$0	-100%

	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 (%)
CONTRACTUAL SERVICES							
JAG GRANT	\$0	\$0	\$36,615	\$0	-100%	\$0	-100%
PROFESSIONAL SERVICES	\$0	\$324	\$33,000	\$0	-100%	\$0	-100%
CONTRACTUAL 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 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	\$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 BONUS/RETENTION	\$0	\$0	\$0	\$0	–	\$0	–
WAGES TOTAL	\$327,820	\$345,220	\$425,399	\$442,757	4%	\$776,621	83%
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 COMPENSATION	\$0	\$3,470	\$11,570	\$1,702	-85%	\$16,672	44%
BENEFITS TOTAL	\$120,766	\$122,070	\$161,256	\$160,870	0%	\$307,039	90%
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	\$4,531	-68%	\$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%
SUPPLIES & MATERIALS TOTAL	\$56,200	\$49,460	\$56,700	\$32,288	-43%	\$160,700	183%
MAINTENANCE & REPAIRS	\$51,450	\$157,836	\$54,500	\$112,296	106%	\$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%
OCCUPANCY TOTAL	\$51,296	\$43,688	\$51,296	\$42,172	-18%	\$49,800	-3%
CONTRACTUAL SERVICES							
VISITOR CENTER	\$0	\$0	\$0	\$235,454	–	\$293,632	–
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	–	\$8,049	–
ADMINISTRATIVE SUPPORT	\$291,427	\$291,427	\$294,404	\$269,870	-8%	\$461,246	57%
AFRICAN AMERICAN MUSUEM	\$0	\$0	\$50,000	\$50,000	0%	\$50,000	0%
BASTROP HISTORICAL 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 SERVICES	\$40,000	\$80,398	\$40,000	\$69,296	73%	\$40,000	0%
CREDIT CARD PROCESSING FEES	\$3,500	\$1,640	\$0	\$2,763	–	\$0	–
DESTINATION MARKETING CORP	\$1,293,700	\$1,031,200	\$1,116,950	\$1,053,950	-6%	\$0	-100%

	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 (%)
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 SERVICES	\$705,910	\$210,756	\$155,000	\$380,847	146%	\$267,500	73%
PROPERTY & LIABILITY INSURANCE	\$9,000	\$8,206	\$9,000	\$9,014	0%	\$9,000	0%
UNIFORMS	\$500	\$1,228	\$800	\$260	-68%	\$2,000	150%
CONTRACTUAL SERVICES TOTAL	\$2,961,744	\$2,245,367	\$2,533,356	\$2,561,970	1%	\$1,648,570	-35%
OTHER CHARGES							
BUSINESS DEVELOPMENT	\$3,000	\$311	\$3,000	\$3,160	5%	\$3,000	0%
DUES, SUBSCRIPTIONS & 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 ADVERTISING	\$14,500	\$7,467	\$5,500	\$3,554	-35%	\$15,500	182%
SPECIAL ADV & MARKETING	\$0	\$0	\$0	\$0	–	\$100,000	–
SPECIAL EVENT 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%
OTHER CHARGES TOTAL	\$68,260	\$110,672	\$141,760	\$185,153	31%	\$362,760	156%
OTHER SERVICES							
ADVERTISING	\$69,750	\$27,942	\$69,750	\$44,007	-37%	\$214,000	207%
OTHER SERVICES TOTAL	\$69,750	\$27,942	\$69,750	\$44,007	-37%	\$214,000	207%
CONTINGENCY	\$33,500	\$26,824	\$28,500	\$10,471	-63%	\$28,500	0%
EXPENSES TOTAL	\$4,258,786	\$3,647,080	\$4,040,117	\$4,109,584	2%	\$4,329,090	7%
Revenues	\$148,040	\$269,381	\$157,000	\$4,156,724	2,548%	\$4,873,606	3,004%



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
Expenses				
Expenses				
TRANS OUT-SPECIAL PROJECT FUND	\$0	\$0	\$150,000	–
TRANS OUT-DEBT SERV (CC BONDS)	\$518,000	\$517,600	\$526,600	2%
EXPENSES TOTAL	\$518,000	\$517,600	\$676,600	31%
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	–
EXPENSES TOTAL	\$2,960,574	\$2,743,940	\$4,329,090	58%
Revenues				

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.

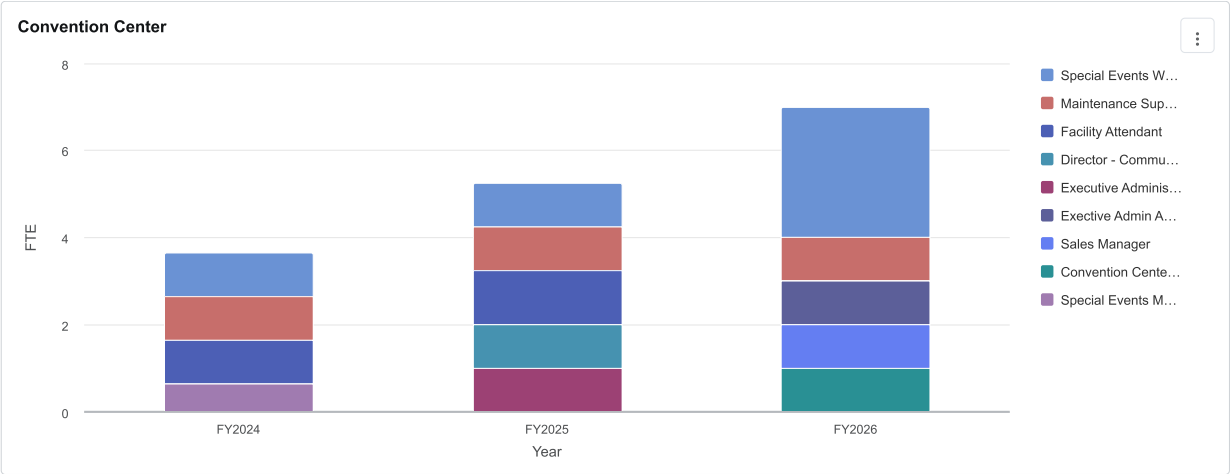
Our versatile 26,000-square-foot facility features flexible ballrooms, four fully equipped meeting rooms, two spacious patios, outdoor event space, and 316 complimentary on-site parking spots. Whether you're planning an intimate gathering for 10 or a large-scale event for up to 800 guests, our venue 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
Expenses				
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	—
EXPENSES TOTAL	\$0	\$0	\$1,002,954	—
Revenues				
—	—	—	—	—
REVENUES TOTAL	—	—	—	—

Personnel Schedule



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



Cultural Arts Commission

(A division of the Discover Bastrop Department)



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
Expenses				
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

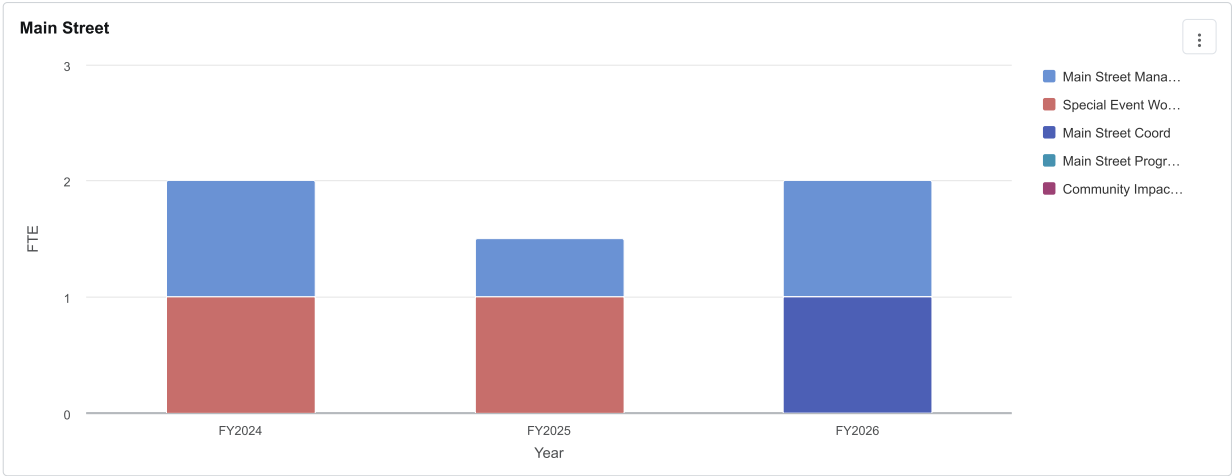
Expenditures by Function

Main Street

	FY2024	FY2025	FY2026	
	FY2024	FY2025	FY2026	FY2025 Budget vs. FY2026 Budget
Expenses				
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



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

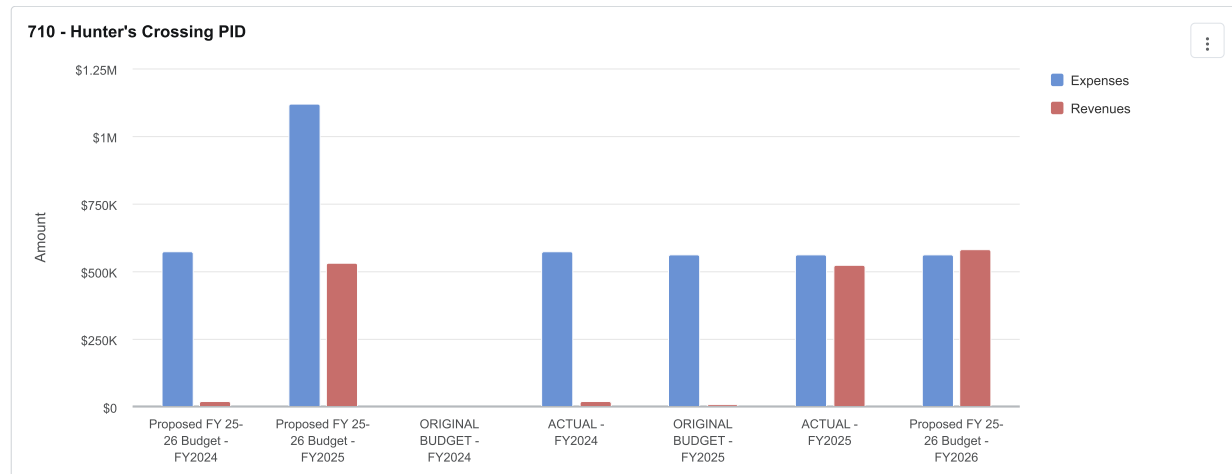
Hunters Crossing Public Improvement District (PID)

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: Sep 23, 2025, 9:00 PM

Expenses and Revenues by Function

710 - Hunter's Crossing PID

	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	\$74,900	\$74,900	\$74,900	0%	\$74,900	0%
MAINTENANCE & REPAIRS	\$0	\$106,263	\$111,144	\$88,947	-20%	\$111,144	0%
CONTRACTUAL SERVICES							
ADMINISTRATIVE SUPPORT	\$0	\$12,378	\$5,000	\$15,418	208%	\$11,220	124%
LEGAL SERVICES	\$0	\$21,267	\$5,000	\$23,300	366%	\$5,000	0%
LEGAL SERVICES - TAXES	\$0	\$167	\$250	\$124	-51%	\$250	0%
PROFESSIONAL SERVICES	\$0	\$123	\$6,000	\$0	-100%	\$0	-100%
PROPERTY TAX COLLECT/APPRaisal	\$0	\$1,515	\$1,725	\$1,494	-13%	\$1,725	0%
CONTRACTUAL SERVICES TOTAL	\$0	\$35,451	\$17,975	\$40,336	124%	\$18,195	1%
OTHER CHARGES							
REIMBURSEMENT TO DEVELOPMENT	\$0	\$355,000	\$355,000	\$355,000	0%	\$355,000	0%
OTHER CHARGES TOTAL	\$0	\$355,000	\$355,000	\$355,000	0%	\$355,000	0%
EXPENSES TOTAL	\$0	\$571,614	\$559,019	\$559,183	0%	\$559,239	0%
Revenues	\$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 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	–	–	–	–	–	–	–
Revenues							
Revenues	\$1,865	\$2,036	\$1,865	\$1,935	4%	\$1,865	0%
REVENUES TOTAL	\$1,865	\$2,036	\$1,865	\$1,935	4%	\$1,865	0%



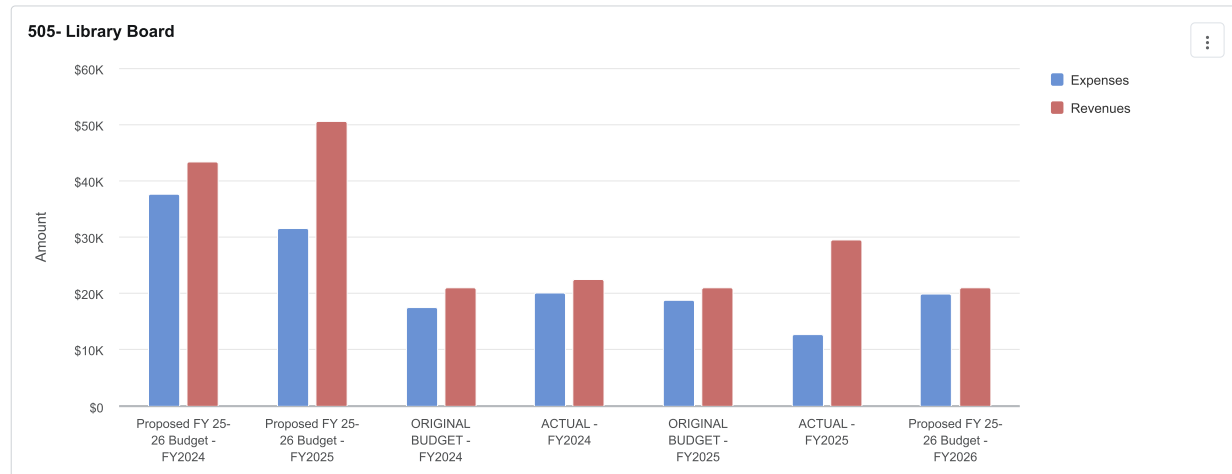
Library Board Fund

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: Sep 23, 2025, 9:00 PM

Expenses and Revenues by Function

505- Library Board

	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	\$17,500	\$20,056	\$18,800	\$12,734	-32%	\$19,890	6%
Revenues							
Revenues	\$21,000	\$22,419	\$21,000	\$29,479	40%	\$21,000	0%
REVENUES TOTAL	\$21,000	\$22,419	\$21,000	\$29,479	40%	\$21,000	0%



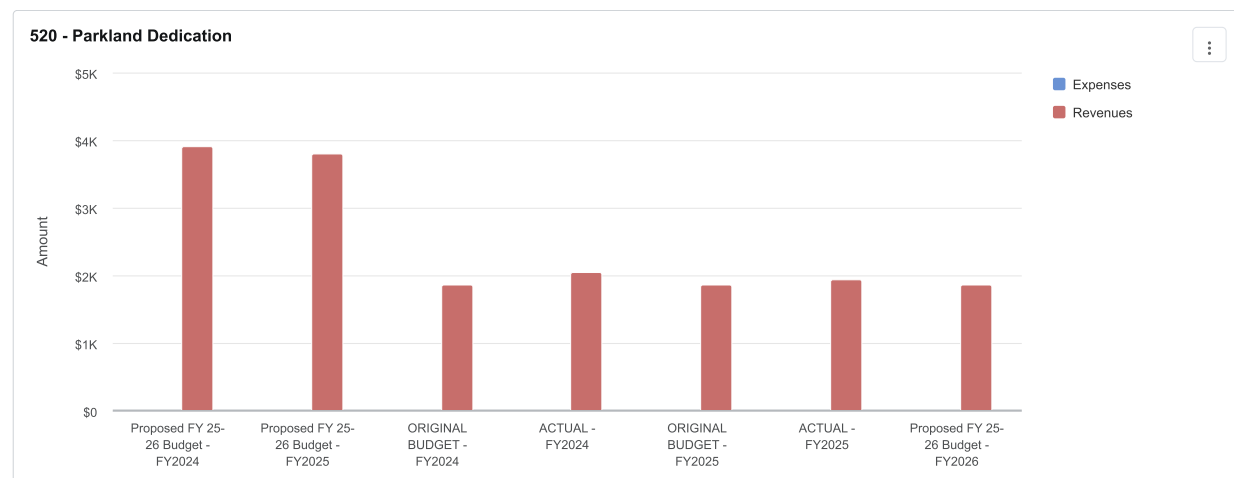
Parkland and Trail Dedication Fund

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.



Data Updated: Sep 23, 2025, 9:00 PM

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 (%)
Expenses	—	—	—	—	—	—	—
Revenues							
Revenues	\$1,865	\$2,036	\$1,865	\$1,935	4%	\$1,865	0%
REVENUES TOTAL	\$1,865	\$2,036	\$1,865	\$1,935	4%	\$1,865	0%

Street Maintenance Fund

Fund 110. Repairing EXISTING streets using sales tax dollars.



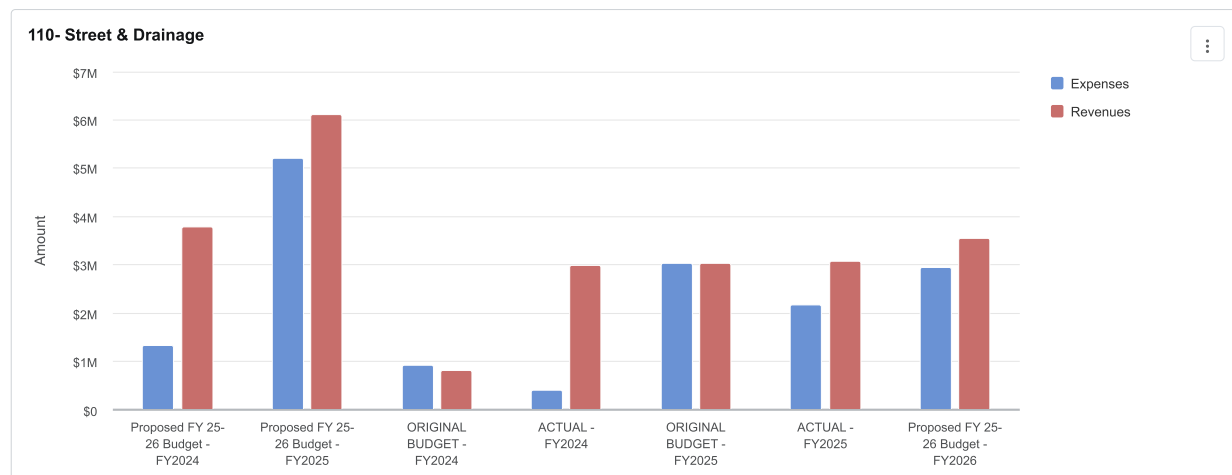
Overview

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



Data Updated: Sep 23, 2025, 9:00 PM

	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	\$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 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 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, 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	\$2,455	-39%	\$5,000	25%
STREET SIGNS & 911 ADDRESSING	\$0	\$0	\$12,500	\$17,483	40%	\$15,000	20%
SUPPLIES	\$0	\$0	\$3,500	\$4,554	30%	\$4,500	29%
SUPPLIES & MATERIALS TOTAL	\$0	\$0	\$152,000	\$124,799	-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 SUPPORT	\$0	\$0	\$50,000	\$45,833	-8%	\$50,000	0%
CONTRACTUAL SERVICES	\$0	\$0	\$130,000	\$84,244	-35%	\$127,600	-2%
ENGINEERING & CONSULTING	\$0	\$0	\$10,000	\$0	-100%	\$25,000	150%
EQUIPMENT RENTAL	\$0	\$0	\$5,000	\$1,313	-74%	\$5,000	0%
PROFESSIONAL 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 REPLACEMENT FEE	\$0	\$0	\$216,774	\$198,710	-8%	\$216,774	0%
SHARED SERVICES - FLEET	\$0	\$0	\$0	\$0	—	\$8,490	—
CONTRACTUAL SERVICES TOTAL	\$0	\$0	\$430,574	\$342,262	-21%	\$507,047	18%
OTHER CHARGES							
DUES, SUBSCRIPTIONS & 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 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 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	\$2,168,456	-29%	\$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
FTE			
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
FTE	17.5	15.5	16.5

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 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	–	–	–	–	–	–	–
Revenues							
Revenues	\$0	\$0	\$0	\$0	–	\$1,538,004	–
REVENUES TOTAL	\$0	\$0	\$0	\$0	–	\$1,538,004	–



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.

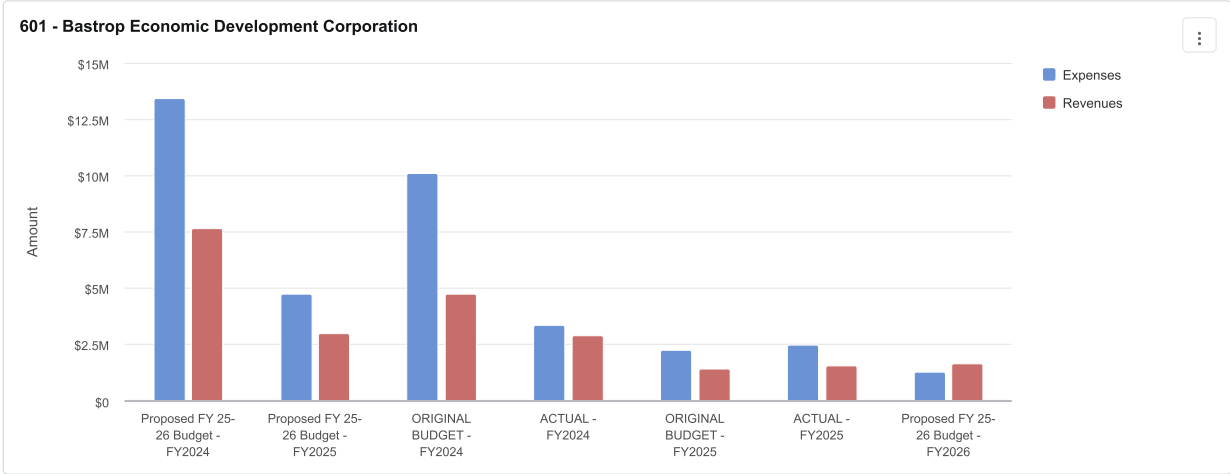
With the addition of the BARE Manager on the BEDC team, the marketing budget has been increased by \$78,500. This includes the addition of a Promotional Expenses line item, which allows the BEDC to allocate 10% of corporate revenues for promotional purposes per LGC 505.103.

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



Data Updated: Sep 23, 2025, 9:00 PM

Expenditures by Function

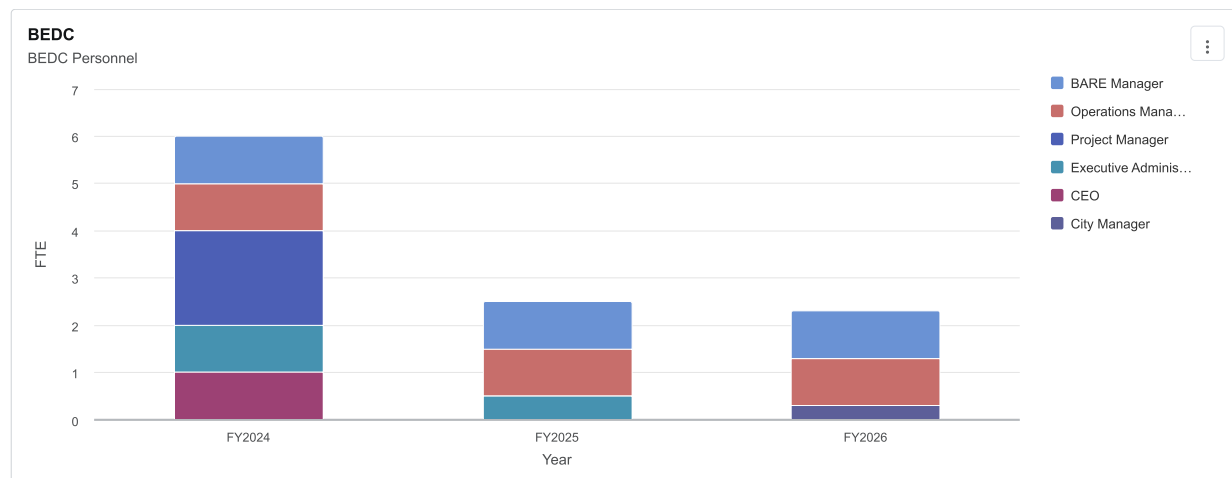
601 - Bastrop Economic Development Corporation							
	ORIGINAL BUDGET	ACTUAL	ORIGINAL BUDGET	ACTUAL	PROPOSED FY 25-26 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY25 Budget vs. FY25 Actual (%)	FY2026	FY25 Budget vs. FY26 Budget (%)

	ORIGINAL 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	\$1,419,400	\$2,275,247	\$200,000	\$1,208,256	504%	\$60,000	-70%
WAGES							
COMPENSATED 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 EXPENSE	\$25,000	\$0	\$0	\$0	–	\$0	–
SIGN ON BONUS/RETENTION	\$0	\$0	\$0	\$0	–	\$0	–
WAGES TOTAL	\$615,784	\$174,726	\$237,276	\$226,109	-5%	\$264,380	11%
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 COMPENSATION	\$865	\$921	\$865	\$242	-72%	\$1,079	25%
BENEFITS TOTAL	\$183,599	\$42,803	\$69,178	\$58,813	-15%	\$79,776	15%
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%
SUPPLIES & MATERIALS TOTAL	\$14,200	\$1,272	\$5,000	\$4,065	-19%	\$5,700	14%
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%
OCCUPANCY TOTAL	\$56,200	\$49,871	\$13,675	\$15,477	13%	\$10,800	-21%
CONTRACTUAL SERVICES							
SHARED SERVICES - IT	\$0	\$0	\$0	\$0	–	\$0	–
AUDIT	\$4,500	\$0	\$4,500	\$0	-100%	\$4,500	0%
CITY ADMINISTRATIVE SUPPORT	\$25,000	\$25,000	\$25,000	\$22,917	-8%	\$25,000	0%
CITY PROJECTS & 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 & 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 SUPPORT	\$50,000	\$25,000	\$25,000	\$22,917	-8%	\$50,000	100%
PROFESSIONAL SERVICES	\$65,000	\$5,419	\$25,000	\$20,596	-18%	\$30,000	20%
PROPERTY & LIABILITY INSURANCE	\$2,500	\$2,313	\$0	\$0	–	\$0	–
UNEMPLOYMENT TAX	\$0	\$2,571	\$0	\$0	–	\$0	–
CONTRACTUAL SERVICES TOTAL	\$5,101,560	\$655,602	\$1,284,060	\$421,994	-67%	\$239,550	-81%
OTHER CHARGES							
MARKETING TRAVEL	\$0	\$0	\$0	\$105	–	\$5,000	–
SPL PRJT BUS RETEN & EXPAN	\$0	\$0	\$0	\$555	–	\$20,000	–

	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 (%)
AUTO ALLOWANCE	\$12,000	\$0	\$0	\$1,845	–	\$0	–
BONDS FOR BEDC OFFICERS	\$1,000	\$289	\$1,000	\$50	-95%	\$750	-25%
BUSINESS 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 & MARKETING	\$30,000	\$22,489	\$30,000	\$27,500	-8%	\$30,000	0%
DUES, SUBSCRIPTIONS & PUB	\$20,000	\$12,119	\$20,000	\$18,597	-7%	\$25,000	25%
FIRE DEPT DESIGNATED EXP	\$0	\$0	\$0	\$0	–	\$0	–
LOCAL/MISC ADV & SPONSORSHIP	\$10,000	\$10,552	\$10,000	\$30,340	203%	\$30,000	200%
NATIONAL/REG ADV & MARKETING	\$10,000	\$0	\$5,000	\$24,790	396%	\$25,000	400%
PD LEOSE EXP	\$60,000	\$0	\$0	\$0	–	\$0	–
PROMOTIONAL ADVERTISING	\$0	\$0	\$0	\$0	–	\$65,000	–
SPECIAL ADV & MARKETING	\$10,000	\$4,200	\$2,000	\$4,481	124%	\$10,000	400%
SPL EDUC & WORKFORCE 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%
OTHER CHARGES TOTAL	\$361,000	\$81,463	\$139,000	\$164,498	18%	\$297,750	114%
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%
EXPENSES TOTAL	\$10,092,970	\$3,342,317	\$2,260,416	\$2,477,548	10%	\$1,285,374	-43%
Revenues	\$4,746,140	\$2,912,471	\$1,402,572	\$1,567,747	12%	\$1,667,100	19%

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.



Vehicle Equipment and Replacement Fund (VERF)

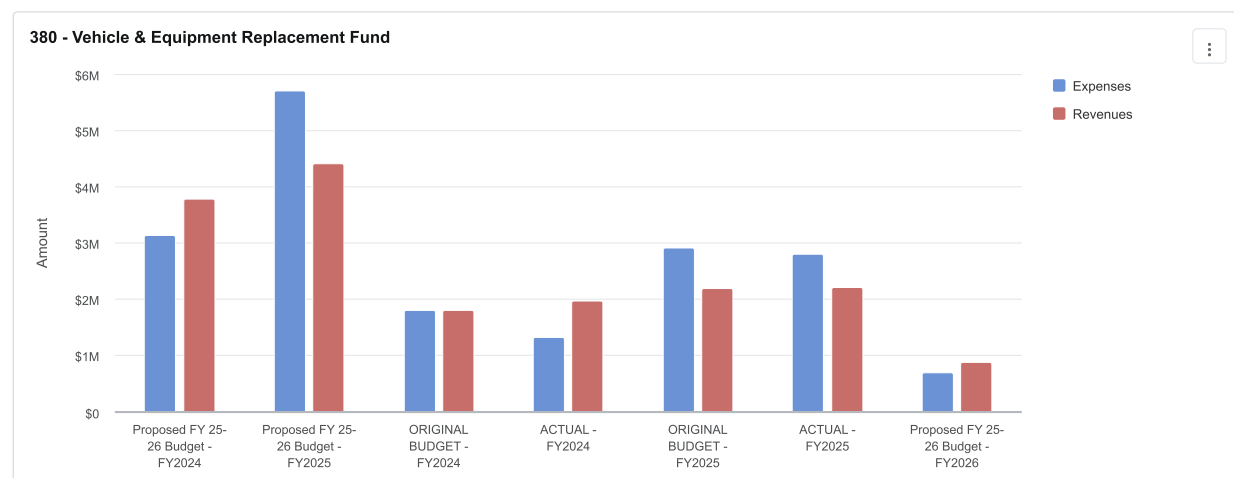
Fund 380. Planning for the future.

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: Sep 23, 2025, 9:00 PM

Expenses and Revenues by Function

380 - Vehicle & Equipment Replacement 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	\$1,369,000	\$1,390,090	\$2,453,427	\$2,384,093	-3%	\$238,689	-90%
CONTRACTUAL SERVICES							
LEASE PAYMENTS	\$435,068	-\$62,191	\$451,941	\$418,981	-7%	\$451,942	0%
CONTRACTUAL SERVICES TOTAL	\$435,068	-\$62,191	\$451,941	\$418,981	-7%	\$451,942	0%
EXPENSES TOTAL	\$1,804,068	\$1,327,899	\$2,905,368	\$2,803,074	-4%	\$690,631	-76%
Revenues	\$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

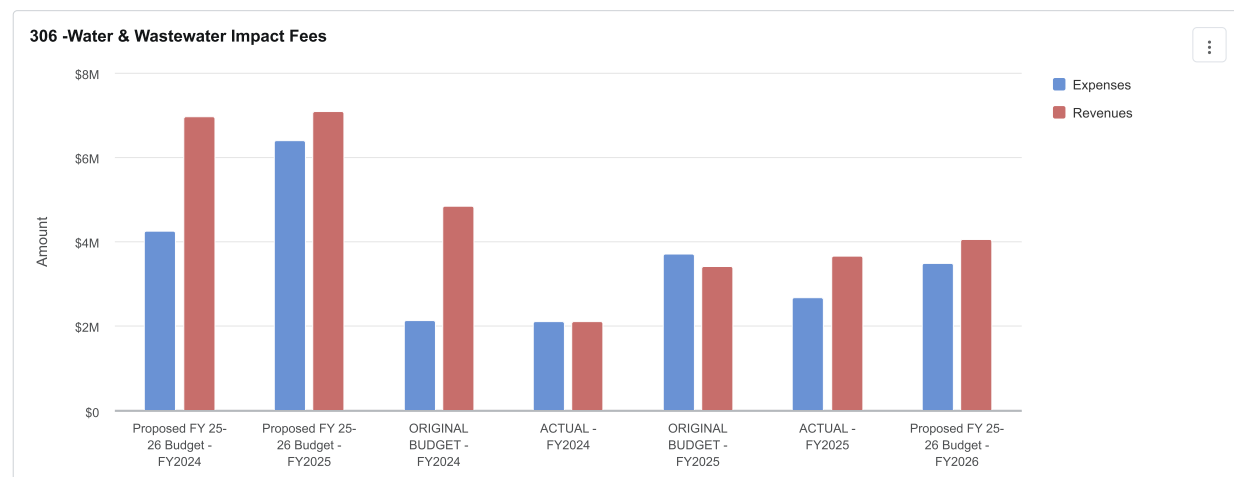
Governed by Chapter 395.001 of the Texas Local Government Code, the City of Bastrop imposes water and wastewater impact fees on new development to help fund or recoup the costs of capital improvements and facility expansions necessitated by and attributable to that new development.

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: Sep 23, 2025, 9:00 PM

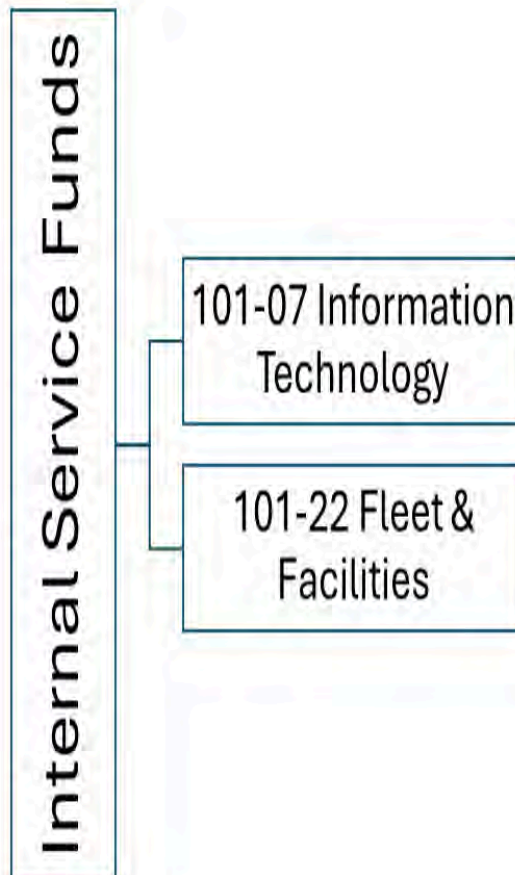
Expenses and Revenues by Function

306 -Water & Wastewater Impact Fees

	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	\$2,115,501	\$2,115,500	\$3,697,000	\$2,664,750	-28%	\$3,478,992	-6%
CONTRACTUAL SERVICES							
PROFESSIONAL SERVICES	\$10,000	\$53	\$10,000	\$12,179	22%	\$10,000	0%
CONTRACTUAL SERVICES TOTAL	\$10,000	\$53	\$10,000	\$12,179	22%	\$10,000	0%
EXPENSES TOTAL	\$2,125,501	\$2,115,553	\$3,707,000	\$2,676,929	-28%	\$3,488,992	-6%
Revenues	\$4,848,640	\$2,109,906	\$3,415,997	\$3,665,868	7%	\$4,049,240	19%

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.

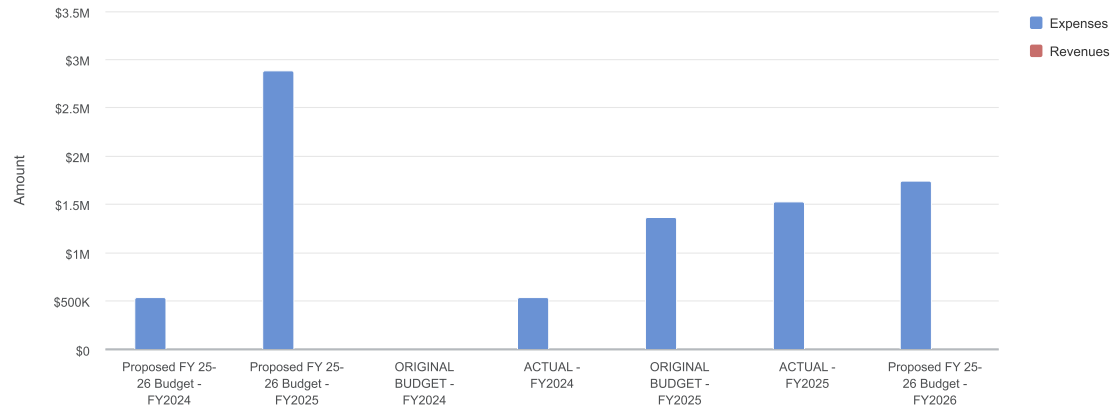
. A relatively young fund, established in 2023, it has streamlined vehicle tracking, maintenance, and routine care of both buildings and vehicles. Maintenance of our assets ensures the public that the city can be good stewards of the funds entrusted to us.



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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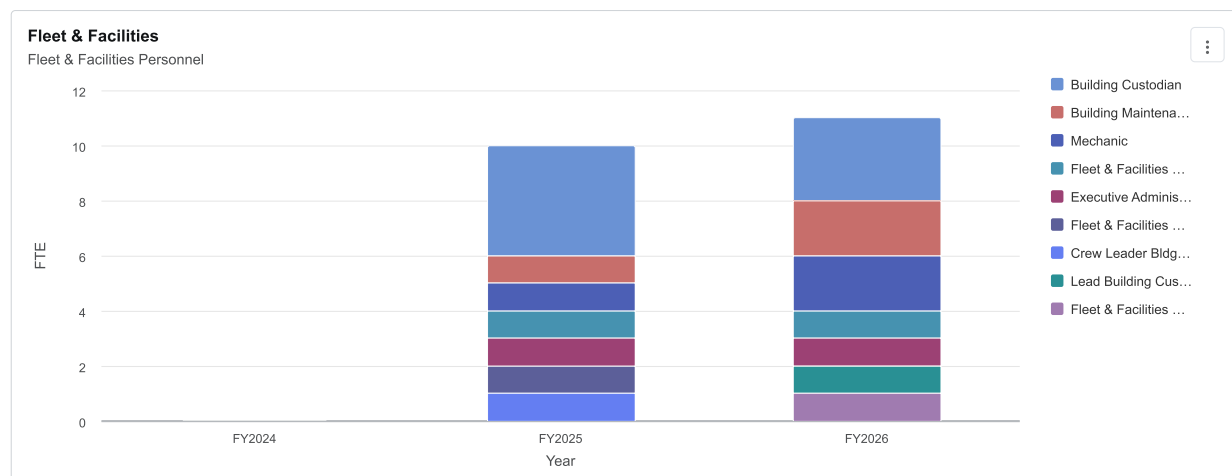
Expenditures by Function

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 (%)
Expenses							
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	—
WAGES TOTAL	\$0	\$347,262	\$551,820	\$545,019	-1%	\$630,350	14%
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%
BENEFITS TOTAL	\$0	\$130,411	\$236,077	\$216,992	-8%	\$296,861	26%
SUPPLIES & MATERIALS							
FUEL	\$0	\$2,815	\$5,315	\$7,766	46%	\$9,878	86%
JANITORIAL SUPPLIES	\$0	\$7,745	\$27,302	\$21,820	-20%	\$31,398	15%
OFFICE EQUIPMENT	\$0	\$1,911	\$12,315	\$16,219	32%	\$5,375	-56%
SAFETY SUPPLIES	\$0	\$259	\$255	\$198	-22%	\$15,379	5,931%
SMALL TOOLS	\$0	\$0	\$7,000	\$3,687	-47%	\$17,000	143%
SUPPLIES	\$0	\$1,880	\$4,342	\$1,240	-71%	\$2,000	-54%
SUPPLIES & MATERIALS TOTAL	\$0	\$14,610	\$56,529	\$50,931	-10%	\$81,030	43%
MAINTENANCE & REPAIRS	\$0	\$33,347	\$382,582	\$599,361	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	\$1,524,349	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.



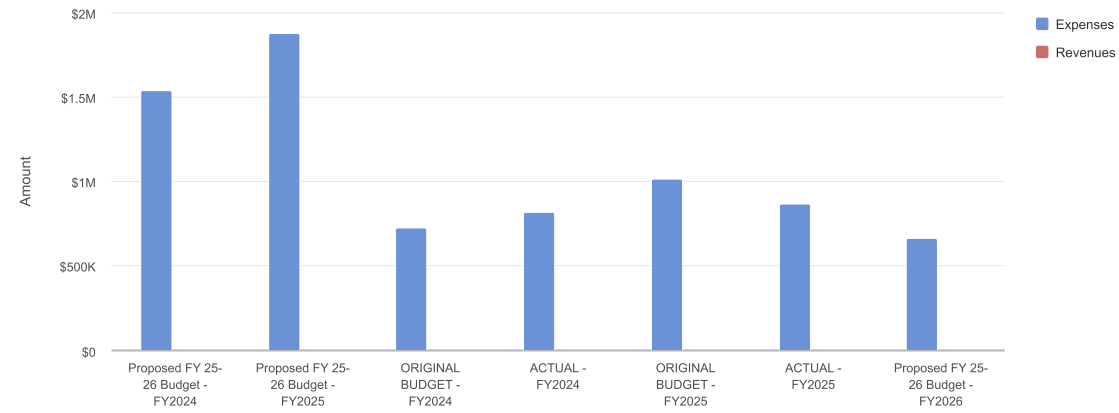
Overview

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.

101-07 Information Technology



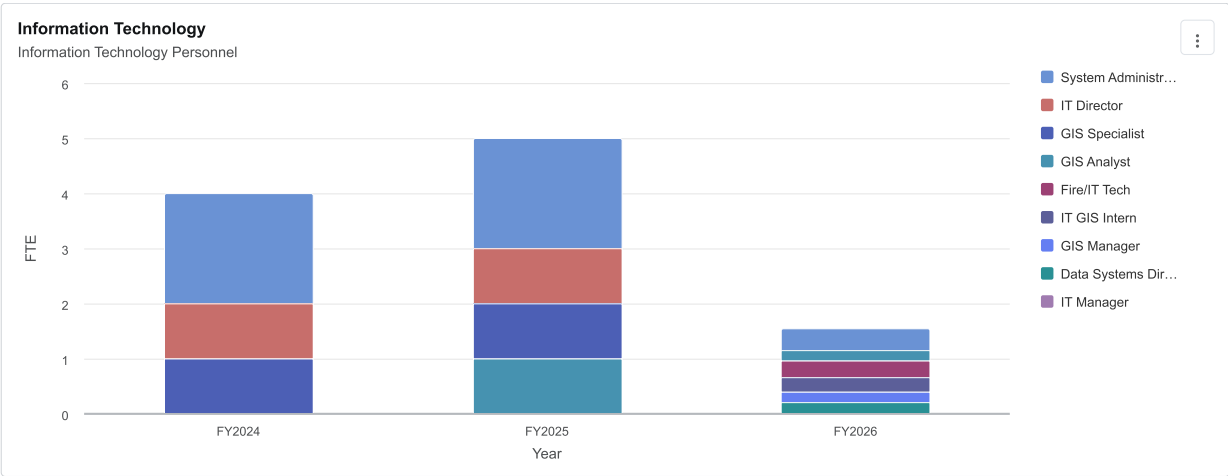
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Expenditures by Function

101-07 Information Technology

	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	\$149,482	-29%	\$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	\$864,109	-15%	\$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.



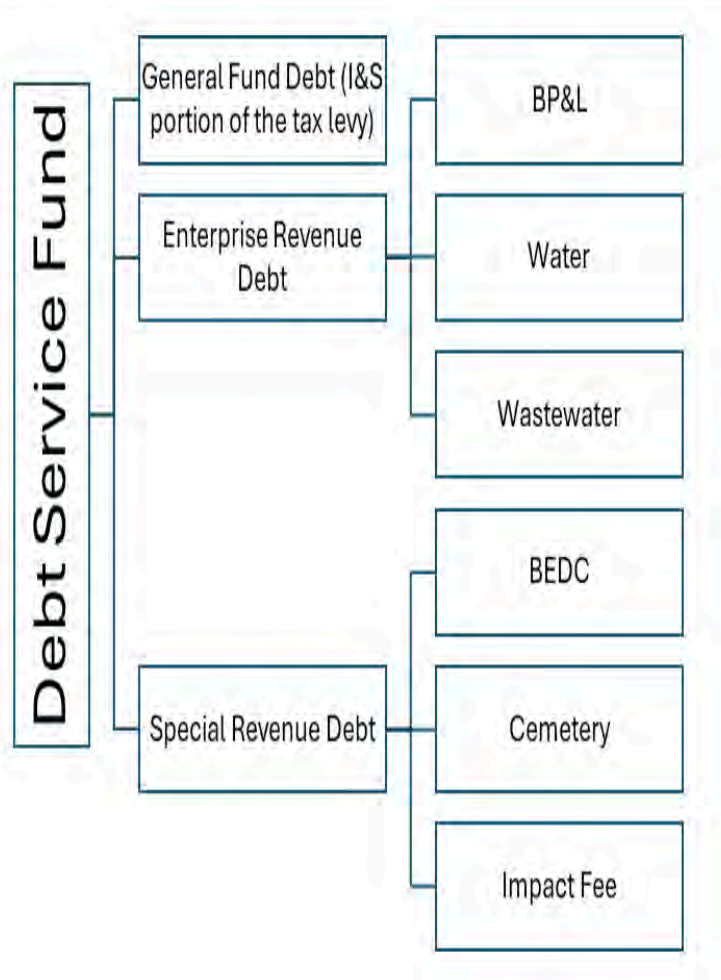
Debt

As of budget publication - Excluding BEDC Sales Tax Supported Debt

Series Title	Outstanding Principal	Callable Principal	Tax Supported	Revenue Supported
Series 2006 - Combo C/O	35,000	35,000		
Series 2006 - Combo C/O (Tax) (\$	35,000		10,990	
Series 2006 - Combo C/O (Util) (\$	29,000			24,010
Series 2006 - GO	25,000	25,000		
Series 2006 - GO	25,000		25,000	
Series 2007 - GO	175,000	175,000		
Series 2007 - GO	175,000		175,000	
Series 2007 - Combo C/O	335,000	335,000		
Series 2007 - Combo C/O (Tax) (\$	335,000		38,257	
Series 2007 - Combo C/O (Util) (\$	296,743			296,743
Series 2014 - Combo C/O	2,255,000	2,255,000		
Series 2014 - Combo C/O (Util) (\$	2,255,000			1,928,025
Series 2014 - Combo C/O (Elec) (\$	296,975			326,975
Series 2014 - GO Ref	1,510,000	1,510,000		
Series 2014 - GO Ref	1,510,000		1,510,000	
Series 2016 - GO Ref	1,050,000	545,000		
Series 2016 - GO Ref (Tax) (Series	1,050,000		305,000	
Series 2016 - GO Ref (Util) (Series	545,000			240,000
Series 2017 - GO Ref	2,685,000	1,125,000		
Series 2017 - GO Ref (Tax) (Series	2,685,000		175,000	
Series 2017 - GO Ref (HOT) (Series	1,250,000		595,000	
Series 2017 - GO Ref (EDC) (Series	225,000			160,000
Series 2017 - GO Ref (Elec) (Series	905,000			195,000
Series 2018 - Combo C/O	3,155,000	2,595,000		
Series 2018 - Combo C/O	3,155,000		2,595,000	
Series 2019 - W&W US Rev	1,555,000	1,225,000		
Series 2019 - W&W US Rev	1,555,000			1,225,000
Series 2020 - Combo C/O	1,840,000	655,000		
Series 2020 - Combo C/O	1,840,000		655,000	
Series 2020 - W&W Util Rev	19,275,000	17,275,000		
Series 2020 - W&W Util Rev	19,275,000			17,275,000
Series 2021 - GO Ref (Util) (Series 20	1,905,000	270,000		
Series 2021 - GO Ref (Util) (Series	1,905,000			270,000
Series 2021A - GO Ref Txbl (Tax) (Se	9,430,000	3,245,000		
Series 2021A - GO Ref Txbl (Tax) (9,430,000		815,000	
Series 2021A - GO Ref Txbl (Util) (6,600,000			1,770,000
Series 2021A - GO Ref Txbl (EDC) (1,200,000		460,000	
Series 2021A - GO Ref Txbl (Elec) (2,200,000			200,000
Series 2021 - Combo C/O	33,485,000	29,445,000		
Series 2021 - Combo C/O (Util) (S	33,485,000			29,305,000
Series 2021 - Combo C/O (PID) (S	600,000		140,000	
Series 2022 - Combo C/O	2,710,000	385,000		
Series 2022 - Combo C/O	2,710,000		385,000	
Series 2023 - Combo C/O (Tax) (Series	39,045,000	33,360,000		
Series 2023 - Combo C/O (Tax) (S	39,045,000		8,460,000	
Series 2023 - Combo C/O (Util) (S	26,200,000			24,900,000
Series 2024 CO	36,320,000	27,610,000		
Series 2024 CO	36,320,000			27,610,000
Spec Assmt PID Rev Bonds, Series 20	12,303,000	10,602,000		
Spec Assmt PID Rev Bonds, Series	12,303,000		10,602,000	
Total Debt		132,672,000		
Tax Supported			26,946,247	
Revenue Supported				105,725,753

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
Expenses			
2018 CO Series			
Expenses	\$470,801	\$494,000	\$0
2018 CO SERIES TOTAL	\$470,801	\$494,000	\$0
EXPENSES TOTAL	\$470,801	\$494,000	\$0
Revenues			
2018 CO Series			
No Project			
INTEREST INCOME	\$2,000	\$2,000	—
NO PROJECT TOTAL	\$2,000	\$2,000	—
2018 CO SERIES TOTAL	\$2,000	\$2,000	—
REVENUES TOTAL	\$2,000	\$2,000	—



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
Expenses			
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	—
Revenues			
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
Expenses			
2021 CO Series			
Expenses	\$0	\$1,264,772	\$0
CAPITAL OUTLAY	–	–	\$0
2021 CO SERIES TOTAL	\$0	\$1,264,772	\$0
EXPENSES TOTAL	\$0	\$1,264,772	\$0
Revenues			
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
2021 CO SERIES TOTAL	\$10,000	\$100,000	\$0

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
Expenses			
2022 CO Series			
Expenses	\$2,079,371	\$2,241,950	—
2022 CO SERIES TOTAL	\$2,079,371	\$2,241,950	—
EXPENSES TOTAL	\$2,079,371	\$2,241,950	—
Revenues			
2022 CO Series			
No Project			
INTEREST INCOME	\$20,000	\$20,000	—
NO PROJECT TOTAL	\$20,000	\$20,000	—
2022 CO SERIES TOTAL	\$20,000	\$20,000	—
REVENUES TOTAL	\$20,000	\$20,000	—



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
Expenses			
2023 CO Series			
Expenses	–	–	\$0
2023 CO SERIES TOTAL	–	–	\$0
EXPENSES TOTAL	–	–	\$0
Revenues			
–	–	–	–
REVENUES TOTAL	–	–	–



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
Expenses			
American Rescue Plan			
Expenses	\$2,388,071	\$2,433,071	–
AMERICAN RESCUE PLAN TOTAL	\$2,388,071	\$2,433,071	–
EXPENSES TOTAL	\$2,388,071	\$2,433,071	–
Revenues			
American Rescue Plan			
No Project			
INTEREST INCOME	\$35,000	\$65,000	–
NO PROJECT TOTAL	\$35,000	\$65,000	–
AMERICAN RESCUE PLAN TOTAL	\$35,000	\$65,000	–

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

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
Expenses			
W/WW CIP			
Expenses	–	–	\$0
MAINTENANCE & REPAIRS	\$177,000	\$140,000	–
W/WW CIP TOTAL	\$177,000	\$140,000	\$0
EXPENSES TOTAL	\$177,000	\$140,000	\$0
Revenues			
W/WW CIP			
No Project			
INTEREST INCOME	\$17,000	\$30,000	–
TRANSFERS IN	\$725,000	\$110,000	–
NO PROJECT TOTAL	\$742,000	\$140,000	–
W/WW CIP TOTAL	\$742,000	\$140,000	–
REVENUES TOTAL	\$742,000	\$140,000	–



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
- Colorado River Bridge (aka Old Iron Bridge)
- SH 71 Pipe bursting
- Simsboro Aquifer Water Treatment Plant, Well Field, and Transmission Facilities
- Wastewater Treatment Plant #4 Planning
- BP&L Hwy 95 Line Extension Planning



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.

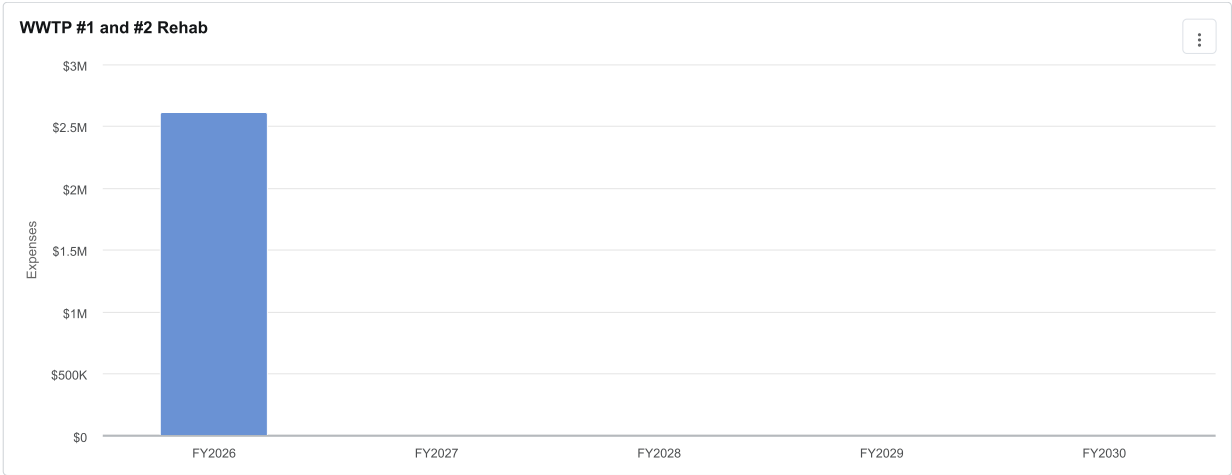
A contract was awarded in July 2025 and construction started in September 2025.



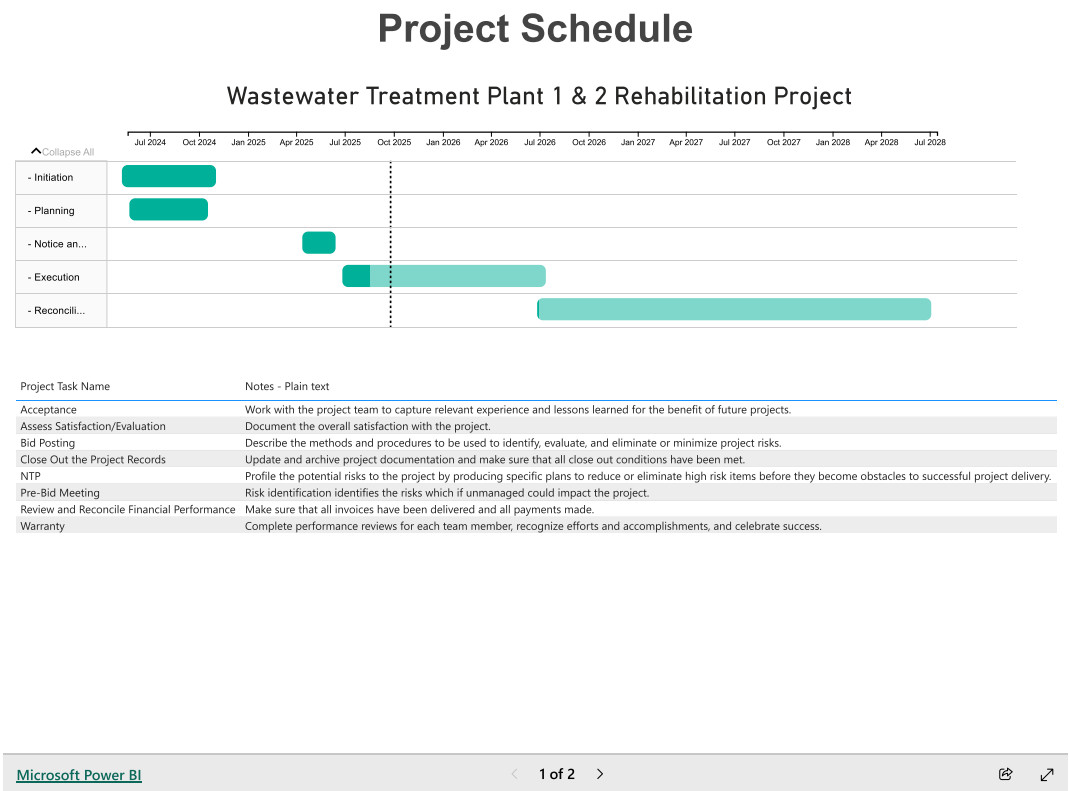
Funding Information

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



Data Updated: Sep 17, 2025, 7:47 PM





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

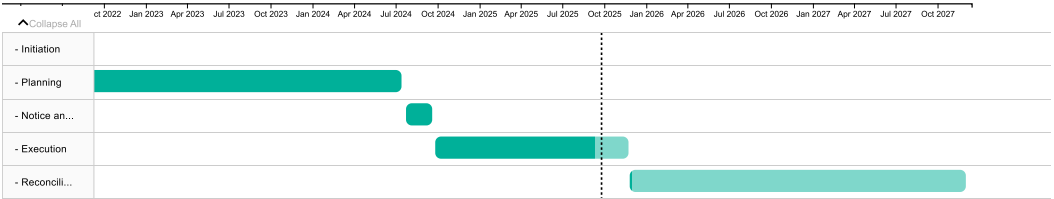
Agnes St. Extension/Black Tail

	FY2026	FY2027	FY2028	FY2029	FY2030
Expenses					
AGNES ST EXTENSION/BLACK TAIL STREET	\$0	\$0	\$0	\$0	\$0
EXPENSES TOTAL	\$0	\$0	\$0	\$0	\$0



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

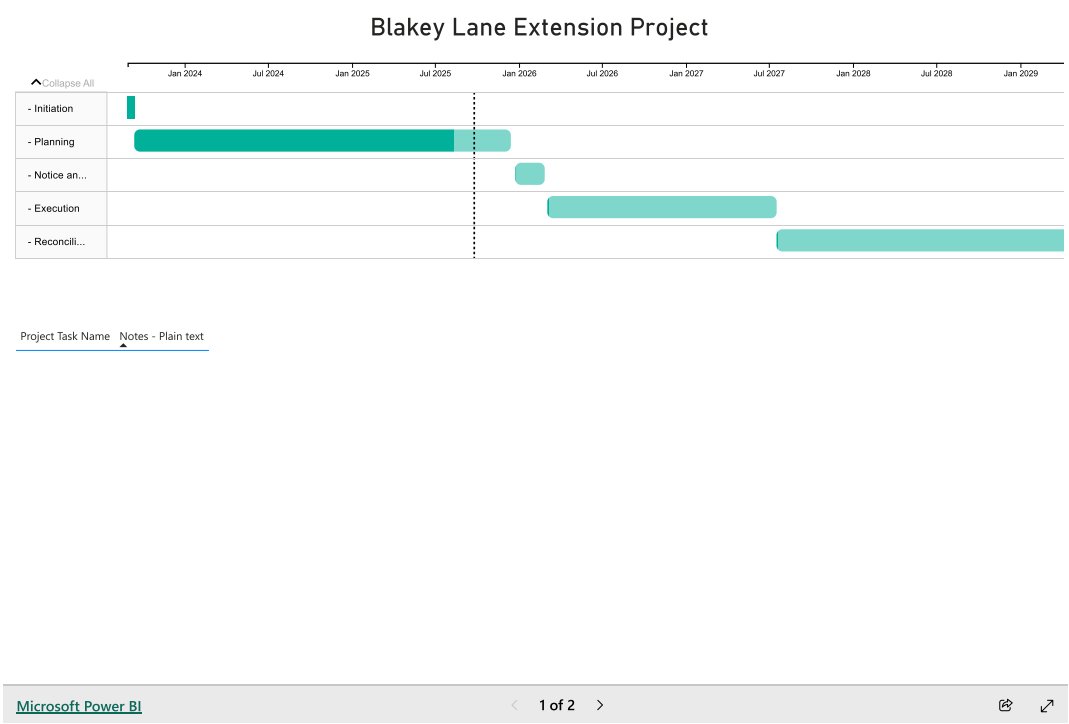
Blakey Lane Extension

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.



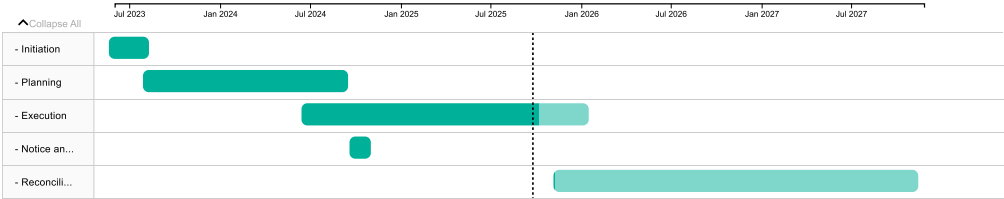
The newly constructed columns that support the columbaria shelter are covered in hand-picked masonry. The construction team recently installed the ADA-compliant benches, enhancing both accessibility and aesthetics of the site.

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.



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.



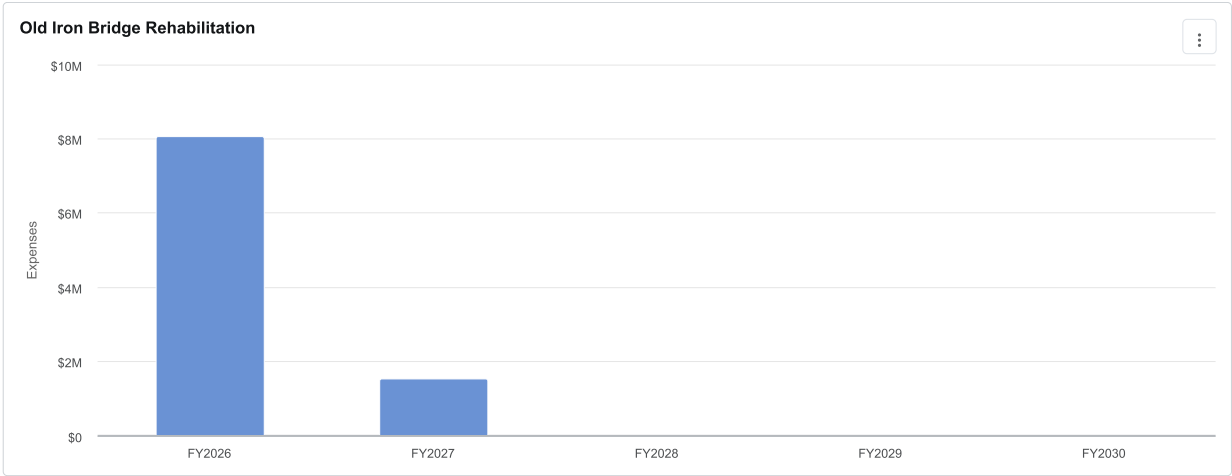
The "Old Iron Bridge" was constructed in 1923 from steel and concrete. In 1990, the bridge was added to the National Register of Historic Places. The once very busy thoroughfare was closed for vehicular traffic in 1992

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.

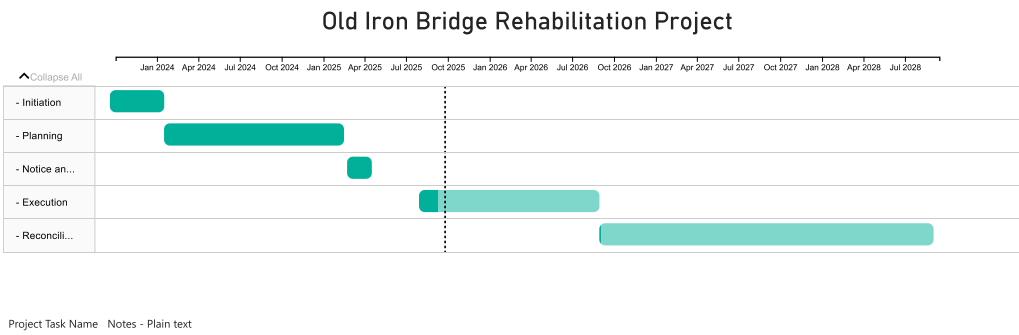
Funding Information

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



Data Updated: Sep 17, 2025, 7:47 PM



SH 71 Pipe Bursting



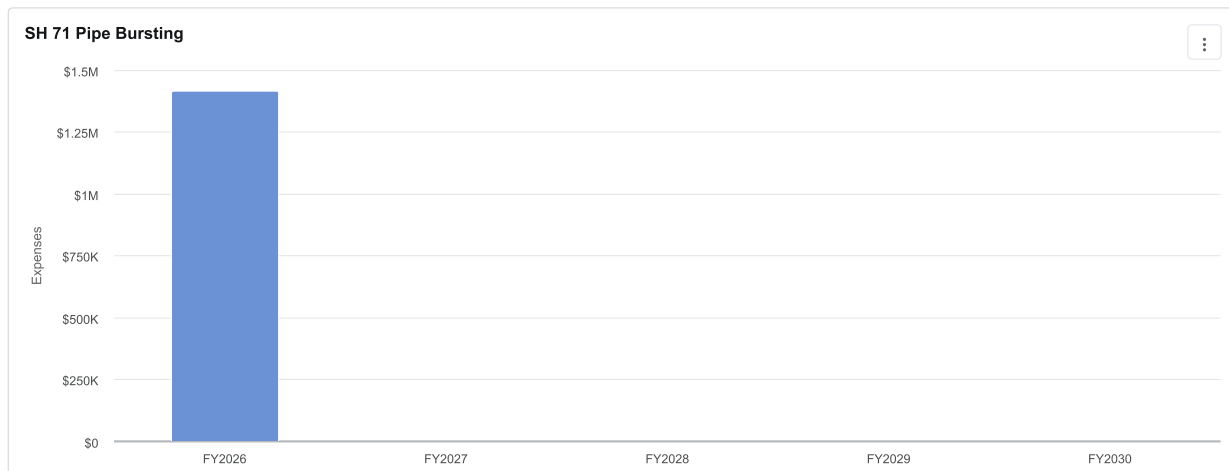
Project Description

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



Name Modified On
Hwy 71 Pipe Bursting Project 09/23/2025



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

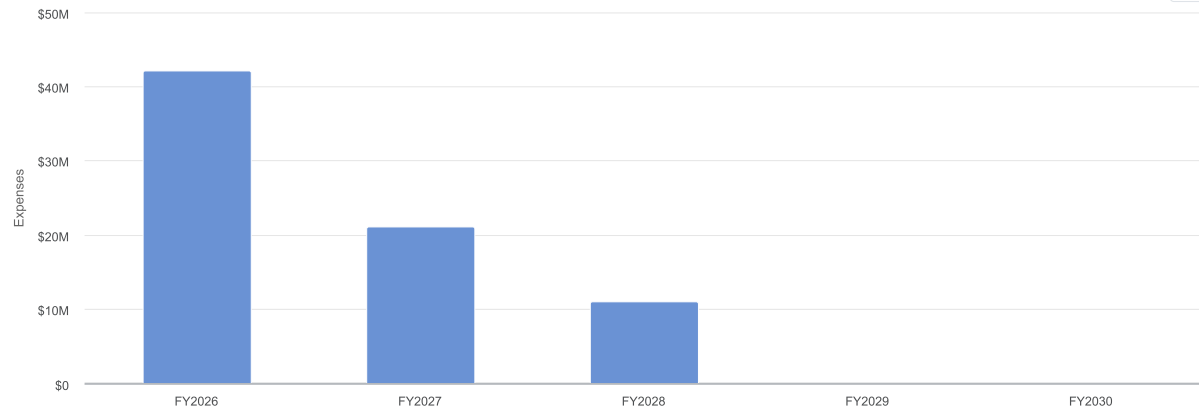
Project:	854-Wastewater Treatment Plant #4 - 6MGD									
FY2025	\$ 1,000,000					\$ 5,000	\$ 10,000		\$ 100,000	\$ 1,115,000
FY2026			\$ 40,000,000	\$ 80,000			\$ 50,000		\$ 2,000,000	\$ 42,130,000
FY2027			\$ 20,000,000	\$ 65,000			\$ 35,000		\$ 1,000,000	\$ 21,100,000
FY2028			\$ 10,000,000	\$ 40,000			\$ 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

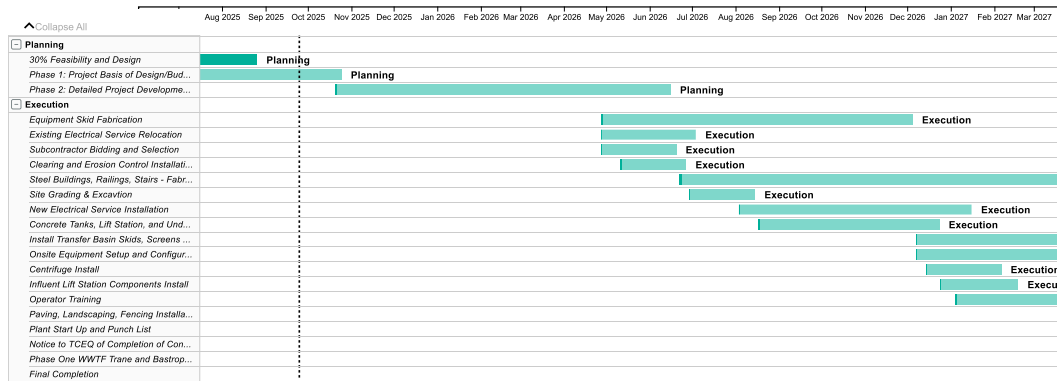
WWTP #4



Data Updated: Sep 17, 2025, 7:47 PM

Project Schedule

Wastewater Treatment Plant #4



Name
Wastewater Treatment Plant #4

Modified On
09/23/2025

Microsoft Power BI

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Five-Year Capital Improvement Plan (CIP)

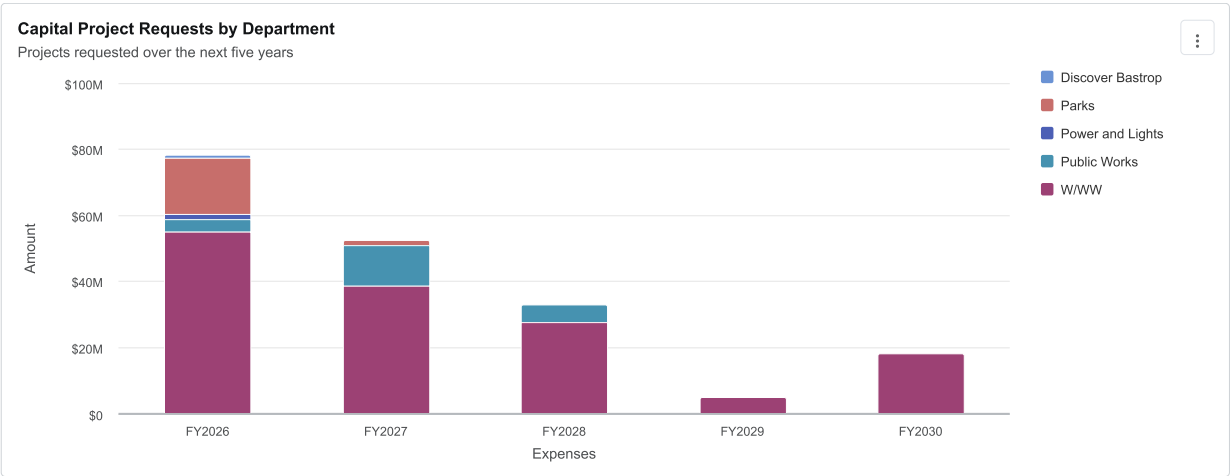
Capital Improvement Project Requests for FY2026-2030

Projected Expenditures for Capital Project Requests

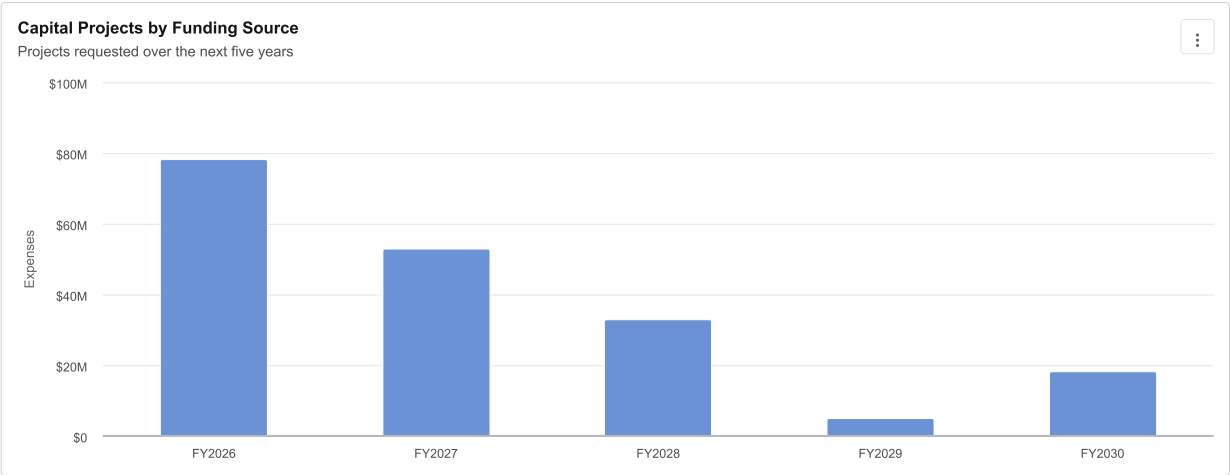
	FY2026	FY2027	FY2028	FY2029	FY2030
Expenses					
Blakey Lane / Reed Way Road	\$3,475,000	\$9,305,000	\$2,040,000	\$0	\$0
Pine Street House	\$500,000	\$0	\$0	\$0	\$0
Shade Structures at Little League	\$75,000	\$0	\$0	\$0	\$0
Veteran's Memorial	\$500,000	\$0	\$0	\$0	\$0
German Casino	\$500,000	\$0	\$0	\$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	\$8,055,000	\$1,545,000	\$0	\$0	\$0
Par 3 Golf Course	\$800,000	\$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
EXPENSES TOTAL	\$78,234,640	\$52,456,500	\$32,969,050	\$4,927,050	\$18,159,300

Total Funding Requested by Department



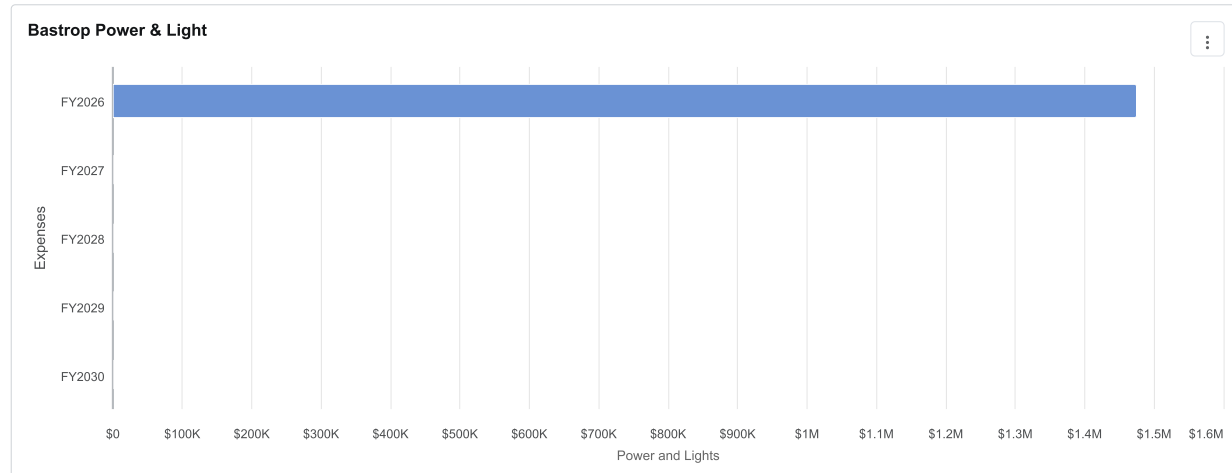
Total Funding Requested by Funding Source





Bastrop Power & Light Projects

FY2026 - FY2030 Requests



Data Updated: Sep 17, 2025, 7:47 PM

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.

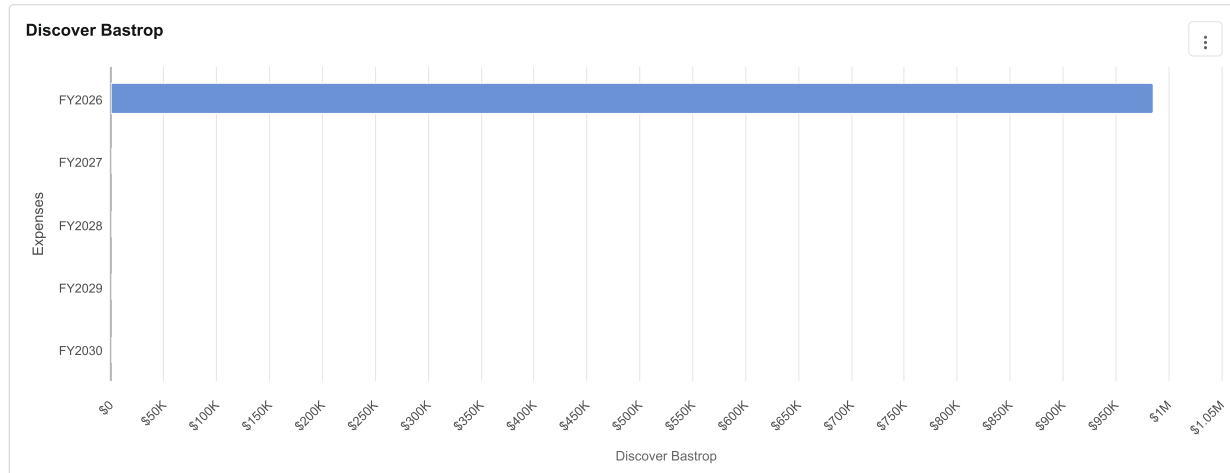
BP&L Mesquite Street Lines Rebuild: \$180,000

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.



Discover Bastrop Projects

FY2026 - FY2030 Requests



Data Updated: Sep 17, 2025, 7:47 PM



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:

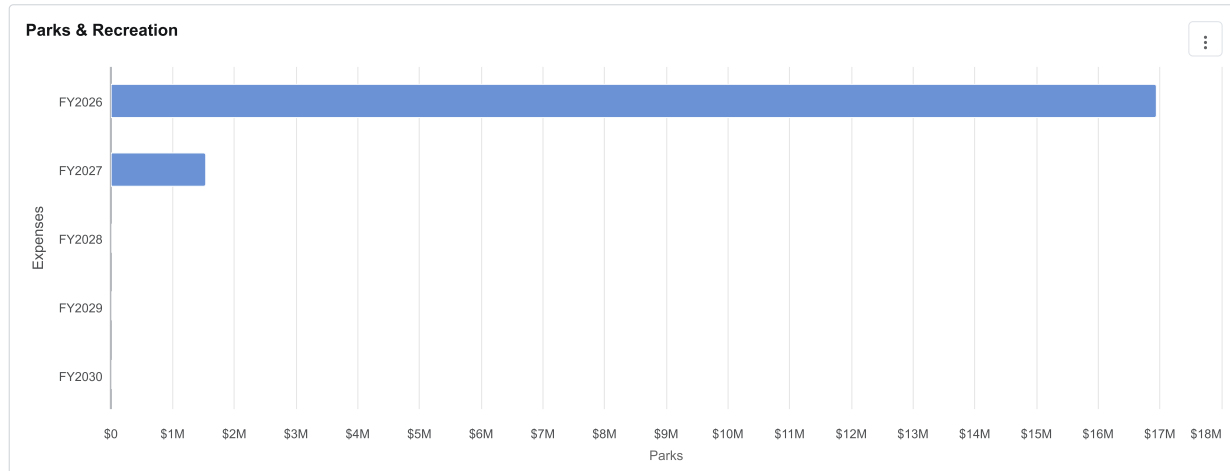
- Roof replacement
- HVAC system upgrades
- Irrigation system repairs
- New carpet installation
- Replacement of chairs and other essential event furnishings

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.



Parks & Recreation Projects

FY2026 - FY2030 Requests



Data Updated: Sep 17, 2025, 7:47 PM

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: \$800,000

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

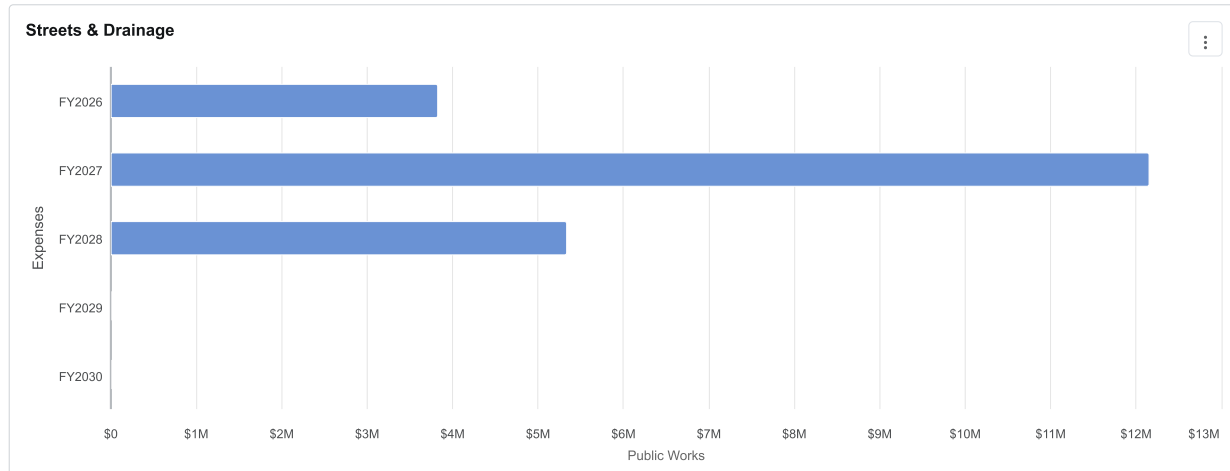
Veteran's Memorial: \$500,000

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



Streets & Drainage Projects

FY2026 - FY2030 Requests



Data Updated: Sep 17, 2025, 7:47 PM

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.

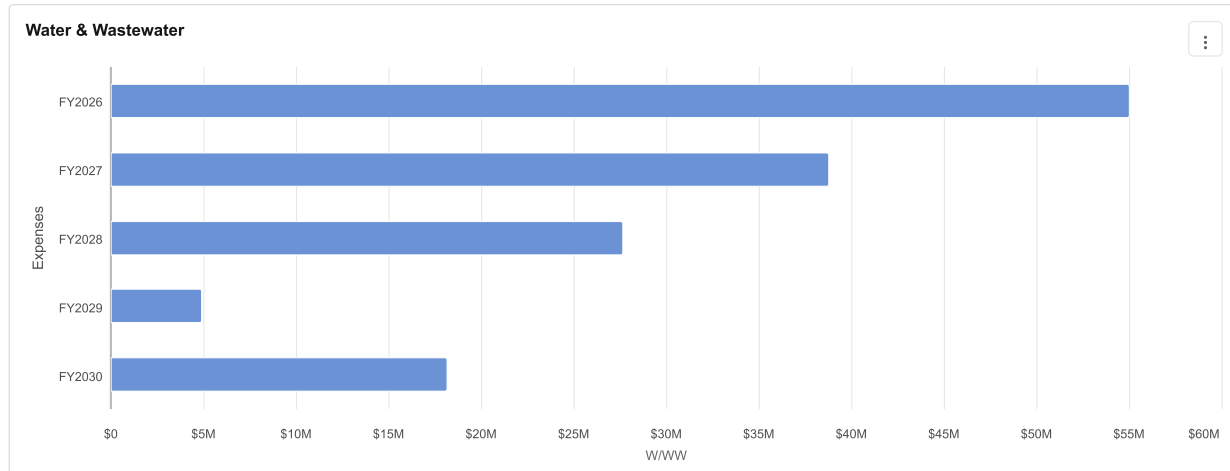
Sidewalks - Settlement Drive: \$50,000

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.



Water & Wastewater Projects

FY2026 - FY2030 Requests



Data Updated: Sep 17, 2025, 7:47 PM

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.



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.





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.

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.