

Exhibit A



City of Bastrop FY2025 Budget



Proposed Version - 7/21/2024

Last updated 08/21/24



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INTRODUCTION

ANNUAL OPERATING BUDGET FY 2024-2025

City Council Record Vote

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

John Kirkland, Mayor Pro-Tem-
 Kerry Fossler-
 Cynthia Meyer-
 Cheryl Lee-
 Kevin Plunkett-

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$432,609 which is a 5% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$313,977”.

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
2023-2024	0.4994	0.4832	0.2985	0.3032	0.5051	0.1962
2024-2025	0.4994	0.5025	0.3061	0.3032	0.5165	0.1962

Municipal Debt Obligations - Principle & Interest

Tax Supported	Revenue Supported	Total
\$33,565,800	\$135,880,838	\$169,446,638

The City will issue bonds in the amount of \$36,845,000 before the end of the FY 2024. These will be revenue supported bonds and is not reflected in this total.

Community Profile



Known as the “Heart of the Lost Pines,” Bastrop, Texas, is a unique community that couples historic small-town charm with big-city amenities and an exceptional quality of life. The City covers approximately 9.4 square miles and is the county seat of Bastrop County. Bastrop is strategically and centrally located on State Highway 71, with convenient access to Austin-Bergstrom International Airport, and within an easy distance of three major metropolitan areas. With Austin just 30 miles to the west, Houston two hours southeast, and San Antonio one and a half hours to the southwest, Bastrop is in an advantageous position for cultural and economic development.

Embracing the Future

Today, this dynamic city is growing at an unprecedented pace. With a current population of approximately 11,739, Bastrop proudly preserves its historic past while embracing the challenges of modern-day growth and economic needs. The 2020 census showed the City of Bastrop’s population increased 34.2% from the previous census in 2010. It is estimated the City will have grown an additional 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 120,901 by 2030.

Experience

Bastrop's tranquil setting amid the natural beauty of Central Texas' Lost Pines region includes extensive Colorado River frontage and abundant outdoor recreational opportunities. The Colorado River runs through Bastrop and is perfect for kayaking, canoeing, and fishing. The El Camino Real Paddling Trail is about six miles long and runs from Fisherman's Park to a take-out point near Tahitian Village. During FY 2020, the city executed a lease agreement to a kayaking outfitter for use of a small portion of Fisherman's Park to enhance the use of this recreational asset. Bastrop was one of four inaugural cities certified by Texas Parks and Wildlife as a Bird City, along with Dallas, Houston, and Port Aransas.

Other nearby attractions include three golf courses, two state parks, a nature preserve, Lake Bastrop, and the world-renowned Hyatt Regency Lost Pines Resort, which draws many tourists from all over the world who were previously unaware of this charming town.

Annually, Bastrop plays host to numerous events, such as the 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 2024 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 our 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.

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.

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, Bastrop ISD's boundary covers an area of nearly 450 square miles and includes the communities of Bastrop, Cedar Creek, Red Rock, Rockne, Paige, and vast rural areas of Bastrop County.

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 a 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!



Population Overview



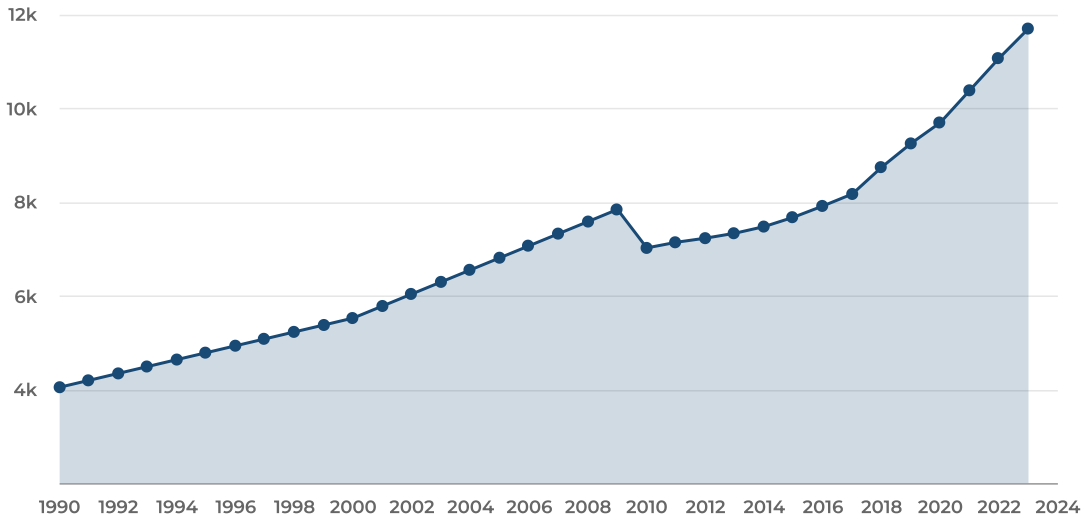
TOTAL POPULATION

11,690

▲ **5.7%**
vs. 2022

GROWTH RANK

5 out of **1222**
Municipalities in Texas



* Data Source: Client entered data for year 2023



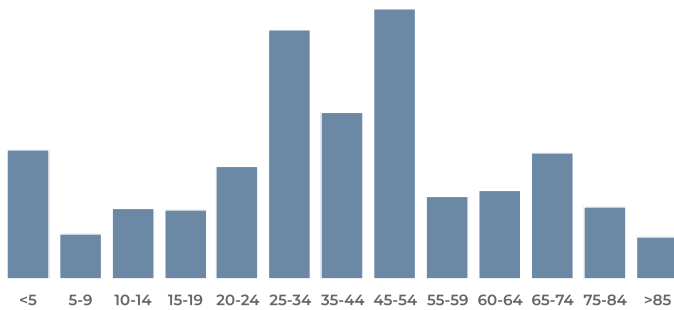
DAYTIME POPULATION

13,718

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

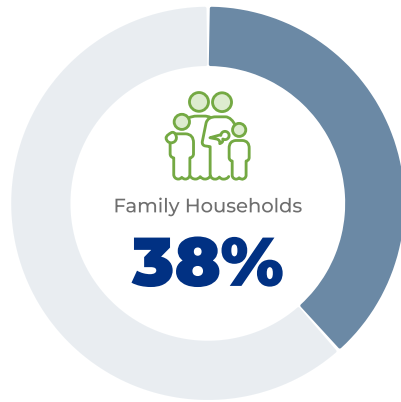
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

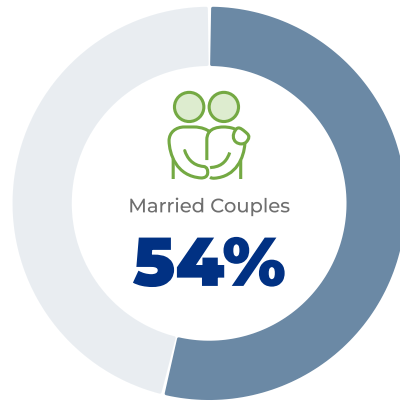
4,156

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



▼ **23%**

lower than state average



▲ **7%**

higher than state average



▲ **19%**

higher than state average



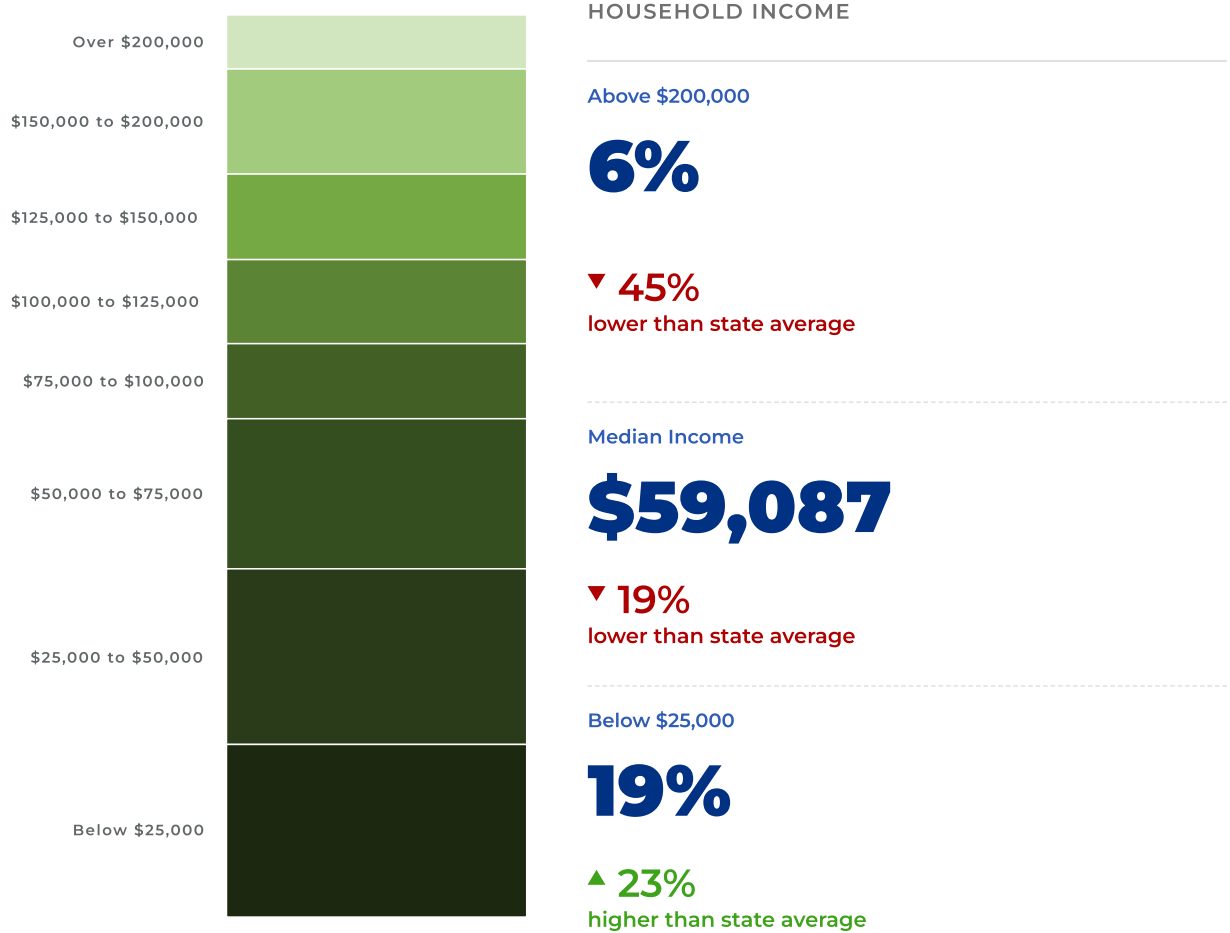
▲ **117%**

higher than state average

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

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

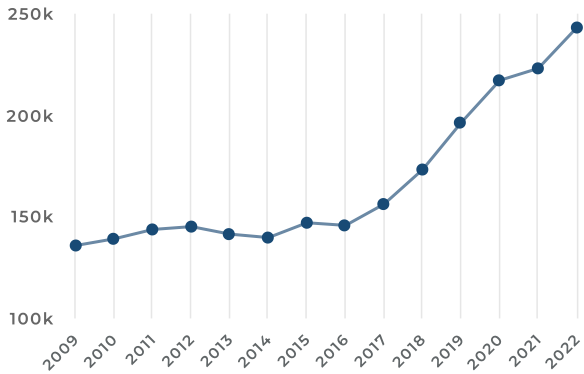


* Data Source: American Community Survey 5-year estimates

Housing Overview



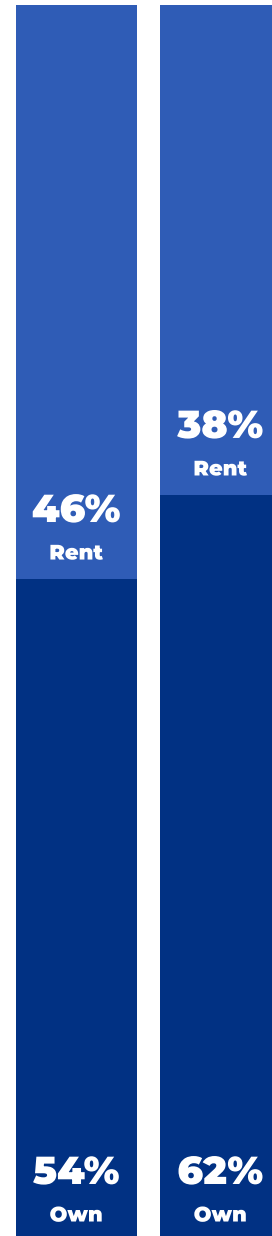
2022 MEDIAN HOME VALUE
\$243,200



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

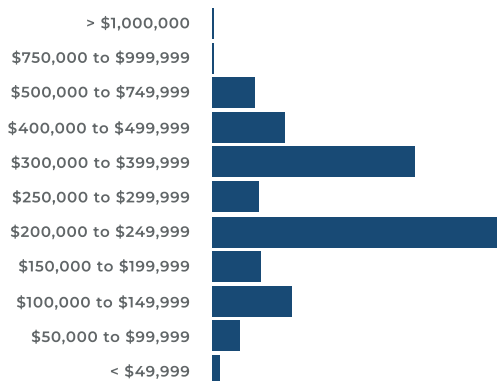
HOME OWNERS VS RENTERS

Bastrop State Avg.



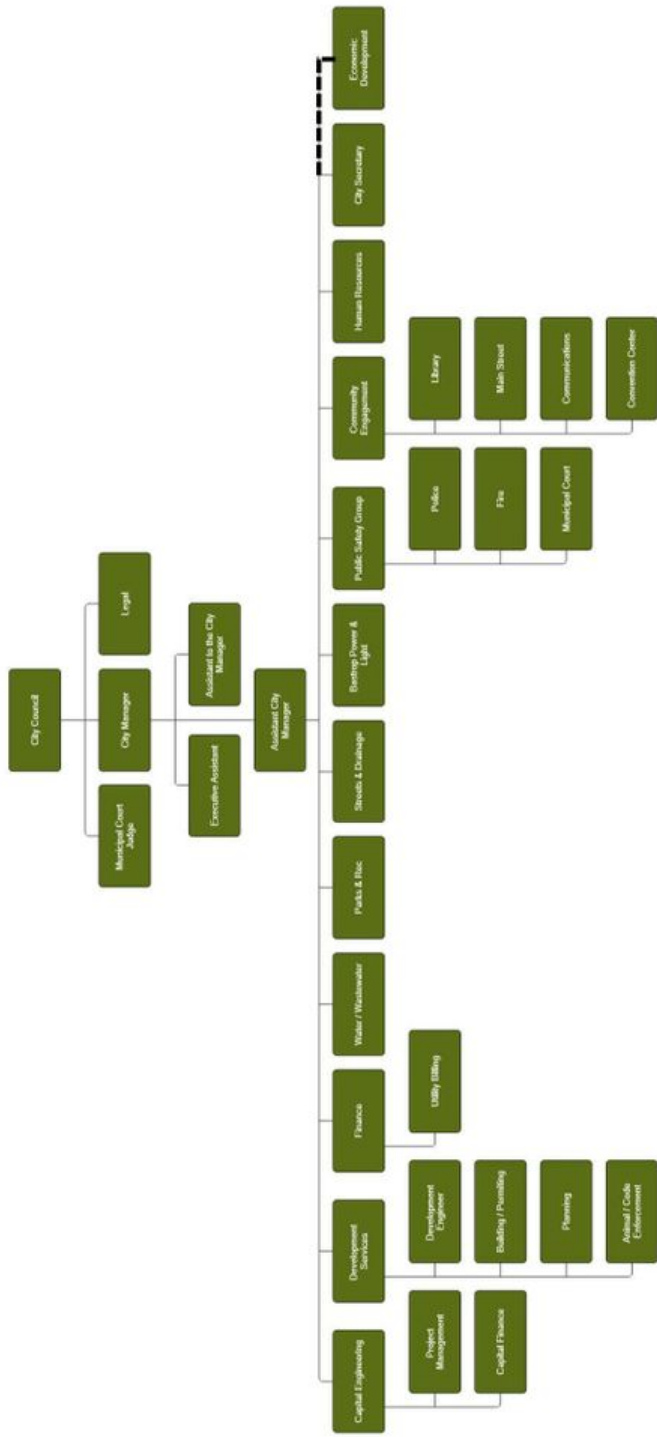
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

CITIZENS



CITY OF BASTROP ORGANIZATIONAL CHART

Fund Structure

Share Costs: The Enterprise Funds and the Hotel Occupancy Tax Fund transfer funds to the General Fund for the cost of shared functions including: Information Technology, Building Maintenance, Human Resources, Finance, City Manager, Community Engagement, Communications, and City Council. The transfer is represented as a reduction in expenses within the General Fund.



BUDGET OVERVIEW

Welcome to the FY 2025 Budget

The City Manager is pleased to present the Proposed FY 2025 Budget for the City of Bastrop. The proposed budget is the result of hard work from each city department, careful review, analysis, and organization by the Finance Department, and a productive pre-budget work session with the City Council on July 2nd of this year.

This budget is a change in the fiscal environment and is reflected in minimal projects or new initiatives planned. Increasing interest rates and market volatility have slowed commercial development significantly. As a result, Ad Valorem and Sales Tax increases combined, show an overall increase of \$562,335, and are not indicative of the explosive growth felt in Bastrop County or central Texas.

Last year we implemented a new citizen engagement platform called the Balancing Act. This platform allowed the citizens to weigh in on base budget increases, giving the City Manager and City Council data as they work through balancing the General Fund. This year, the tool will be launched after the initial budget is presented to the City Council.

	Amount
Revenue	
Ad Valorem	\$260,865
Sales Tax	\$301,770
Expenditures	
Police Department - 2 additional officers	\$170,302
Cost of Living Adjustment (COLA)	501,675

Although minimal, the Ad Valorem tax revenue has increased in this budget, at a .62% decrease over the No-new-revenue rate, and is a function of increased valuations as opposed to an increase in the City's tax rate.

The theme of the FY 2025 budget was to continue to improve our standing as an employer of choice, which means we ensure the competitiveness of the compensation package, aggressively recruit towards a diverse candidate pool, and are thoughtful about how we use in-house vs. contracted resources. We are still seeing position vacancies due to employees leaving for better opportunities. At the time of this budget, there were 12 vacancies. This budget addresses some of the road blocks to recruitment, including retirement plans and wage levels. There is a 3.3% COLA and a 2.5% merit (STEP) increase included. In FY 2023, the City contributed a large one-time payment to Texas Municipal Retirement System (TMRS) to move the City closer to a plan change from 6% to 7% employee contribution with a 2:1 employer contribution. The FY 2024 budget included an increase in retirement contributions, taking the employer contribution percentage to 14%. The proposed FY2025 budget includes a change from a 25-year retirement plan to a 20-year retirement plan to match surrounding cities. This will help with recruiting and retention of employees.

Additionally, the emphasis on public safety continues with 2 additional officers added to the overall compliment.

Lastly, sticking to basics, the budget also puts emphasis on streets and drainage. The residents recently voted to reduce the 1/2 cent sales tax allocated to the Bastrop Economic Development Corporation to 1/8th of a cent. The remaining 3/8th of a cent has been allocated to the maintenance of existing streets. This amounts to \$3.3M of revenue now solely dedicated to existing to that.

Bastrop City Council

FOCUS AREAS

Communication

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

Community Safety

Keep citizens, businesses, and visitors safe.

Economic Vitality

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

Fiscal Responsibility

Prepare and manage budget; fiduciary responsibility.

Manage Growth

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

Multi-Modal Mobility

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

Organizational Excellence

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

Uniquely Bastrop

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

Unique Environment

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



Capital Plan & FY 2025 Capital Budget

The City Manager advised the Council that there would be no major Capital Improvement Projects added to the budget until such time as existing projects are completed, with the exception of the Old Iron Bridge project which was approved in the FY 24 budget. The five-year capital plan is updated annually, as project scopes are refined and estimates are adjusted. The annual capital budget reflects the yearly appropriation as authorized by the City Council. The City plans for the long-term, while budgets are approved one year at a time.

PROJECTS	EST. AMT
Simsboro Aquifer Water Treatment Plant, Well Field and Transmission Facilities	\$74,765,004
Wastewater Treatment Plant #3 (Phase II - Preliminary Study)	\$371,118
Agnes St. Extension (Design & Construction)	\$5,275,000
Blakey Lane Extension (Design & Construction)	\$7,358,485
Cemetery Improvements - Section 9 Development (Design & Construction)	\$850,000
Old Iron Bridge Assessment	\$1,129,222
FM 969 Wastewater Line Extension	\$3,200,000
SH 71 Pipe Bursting Project	\$800,000
Westside Water Service Expansion	\$22,000,000
Street Repair/Street Maintenance	\$2,000,000
Water Street Repairs	\$2,000,000
Wastewater Treatment Plant #1 & 2 Rehabilitation	\$2,000,000

CO, Series 2024 Bond Issuance

The Capital Improvement Plan includes projects that will need to be funded through the issuance of debt. There is a proposed \$15,000,000 bond issuance included in the General Fund Debt Service Fiscal Forecast. The projects being considered for funding with this issuance are:

- Priority - Old Iron Bridge (\$15M)
- Secondary - Gills Branch (\$15M) if the grant is not awarded;
-

The Capital Improvement Plan includes projects that will need to be funded through the issuance of debt. The large projects such as the Wastewater Treatment Plant and the Water Plant are multiyear projects. The Finance Department along with our Financial Advisor use a rate model and project the issuance of bonds only as we need the funds. This spreads out the impact on rates and allows development to contribute more to the project. We have seen a significant increase in project costs just within the last year. As these projects are bid, this rate model will be updated and projected rate increases will be brought to City Council. There is a proposed \$36,845,000 bond issuance included in the Water/Wastewater Debt Service Fund Fiscal Forecast. The projects included in this issuance are:

PROJECTS	EST. AMT
XS Ranch Water Plant - Construction	\$32,846,152
Val Verde	\$2,200,000
Pearl River	\$800,000
Aqua CCN Payments	\$998,000

Fiscal Forecast

There are important assumptions driving both the General Fund fiscal forecast and the proposed FY 2025 General Fund budget. Those assumptions include

- 3.5% annual sales tax
- City-wide adjustment to the pay scale is 3.3% (an additional 2.5% step increase on anniversary). All future years are at 3.5% total.
- Significant steps toward achieving a 20 year retirement plan in the Texas Municipal Retirement System. No additional changes in future years.
- No significant increase in health insurance rates in this fiscal but a planned 12% increase for FY 26.

The General Fund is projected to be structurally balanced for each of the next five years, which means recurring revenues exceed recurring expenses for each of those years. The general fund is also projected to meet the 25% fund balance reserve requirement for each of those years.

The Debt Service Fund is forecast to issue debt based on available capacity within this debt rate to fund the Old Iron Bridge rehabilitation. The forecast shows a \$15M issue in FY 2024.

The Water/Wastewater Fund is structurally balanced, as the reduced fund balance is the result of significant cash funding for capital projects in FY 2023 and FY 2024. A base water rate increase of \$5 is proposed for FY 2025 as part of an overall debt model that was developed more than 5 years ago.

The Bastrop Power and Light Fund is projected to be structurally balanced for each of the next five years. The goal of a reduced transfer to the General Fund did not occur in FY 2025 with \$650,000 programmed to be transferred to the General Fund, an increase of \$50,000. The forecast shows the fund staying over the 35% reserve fund balance requirement.

The Hotel Occupancy Tax Fund reflects additional expenses for more adequate staff support for the Convention Center and other tourist related operations and maintenance activities. The proposed reduction to the Visit Bastrop Budget to 35% vs prior years 50% has balanced the fund and also provided the community assets with the requested funds in FY 25.

The Type B Fund forecast is significantly reduced after the voter approved reduction. The fund is solvent, and if desired, can still cash fund some capital projects as needed.

Proposed Fee Changes

General Fund

In preparation of the budget, all fee schedules were reviewed. There are no general fee changes being proposed.

Water/Wastewater Fund

The water base rate fee of 1.5" meters and greater is being increased. This is explained further in the Water/Wastewater Fund pages. There is also a water base fee increase of \$5.00.

Development Services Fund

Various Building Regulation fees were updated and are red-lined in the Master Fee Schedule attached as a part of this budget document. There is the addition of a Plan Review fee for commercial and residential, and increase in the inspection and reinspection fees. Now that this department has brought building inspection and review in-house, these fee updates are to make sure we are covering all of our costs. There is a new fee proposed for a Short-Term Rental registration. This is important for public safety reasons, making sure we know where visitors might be staying during an emergency event. If Council does not approve the policy or fee, it would be removed from the budget.

Total Burden on Taxpayer

The chart below reflects the total amount of increase on the average taxpayer.

Description	Annual Amount
Ad Valorem (Average Taxable Homestead)	\$98.00
Water Base Fee	\$5.00
Solid Waste (Residential service & recycling)	\$0.00
TOTAL	\$103.00

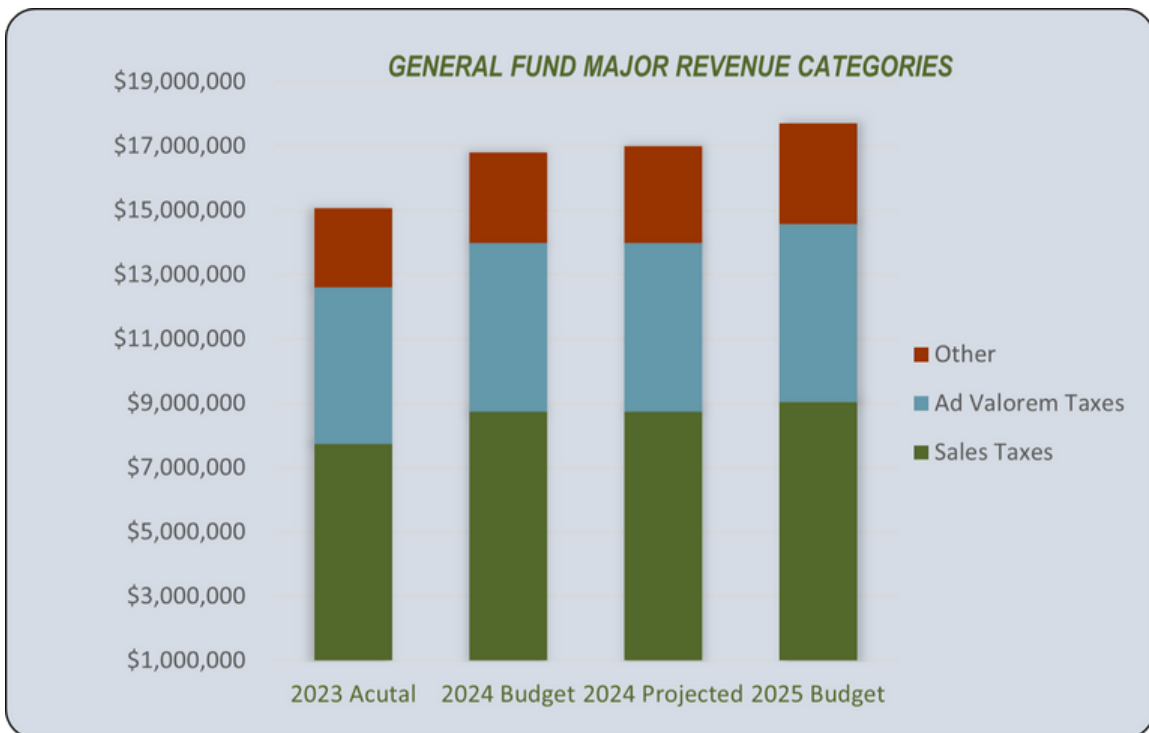
FY 2025 Budget in Brief

All Funds

The City of Bastrop is proposing \$73,116,234 of revenue in FY 2025, which represents a 1.8% decrease over the FY 2024 budget amount of \$74,490,890. Budgeted operating expenditures are proposed to decrease by 23.2% to \$93,263,860 in FY 2025. The excess expenditure over revenue is due to capital projects that are using available fund balance in bond funds

General Fund

The City of Bastrop is proposing \$17,755,380 of revenue in FY 2025, which represents a 4.2% increase over the FY 2024 projected amount of \$16,987,032 and 5% over the FY 2024 budgeted amount. Budgeted operating expenditures (less transfers and lump sum payments) are proposed to increase by 13.3% to \$17,320,310 (transfers add an additional \$620,000 but these are from one-time funds available) in FY 2025.



Total General Fund budgeted revenue increased by \$896,716 from budgeted FY 2024. The table below reflects the growth in revenue for the major revenue sources indicated in the above table.

Revenue growth by Major Revenue Sources

Source	Total Increase
Sales Tax	\$301,770
Ad Valorem Taxes	\$260,865
Municipal Court Fines	\$52,700
Sanitation Revenue	\$40,000
Interest	\$70,000
Other	<u>171,381</u>
Total Revenue Increase	\$896,716

Property Tax Increase

Property Tax budgeted revenues are increasing by \$432,609 with \$260,865 of this reflected in the General Fund. The remaining \$171,744 is reflected in the General Fund Debt Service Fund. Of the total increase, \$313,517 or 72% is the result of properties being added to the tax base as the result of new development.

Of the total property tax revenue increase, \$119,092 or 28% is the result of the increase of appraisals on property that existed on the tax rolls prior to tax year 2024.

Ad Valorem Tax Forecast

The City anticipates the Ad Valorem tax roll to grow over the next few years based on the current development activity. Some new development over the next several years includes Pecan Park commercial, Bastrop Groves residential and commercial, Burleson Crossing East, ValVerde residential, and Pearl River mixed use development. There are many other infill projects that are being discussed which are anticipated in future tax rolls. The City takes a conservative approach when projecting Ad Valorem tax by using the "lower value" provided by Bastrop Central Appraisal District, of the properties that are still classified as "under review" by the Appraisal Review Board at the time of certification.

Appraisal Process

Ad Valorem (Property) Taxes attach as an enforceable lien on property as of January 1st of each year. The City's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Bastrop County Central Appraisal District at 100% of the estimated market value and certified by the Appraisal Review Board. The assessed taxable value of the tax roll on January 1, 2023, upon which the tax levy is based. The City is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general government services, including the payment of principal and interest on general obligation long-term debt.

Taxes are due by January 31st, following the October 1st levy date and are considered delinquent after January 31st of each year. Based upon historical collection trends, current tax collections are estimated to be 99% of the levy and will generate \$9,004,485 in revenue, which includes \$807,957 of frozen tax levy. This is revenue for both the General Fund and the Debt Service Fund.

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

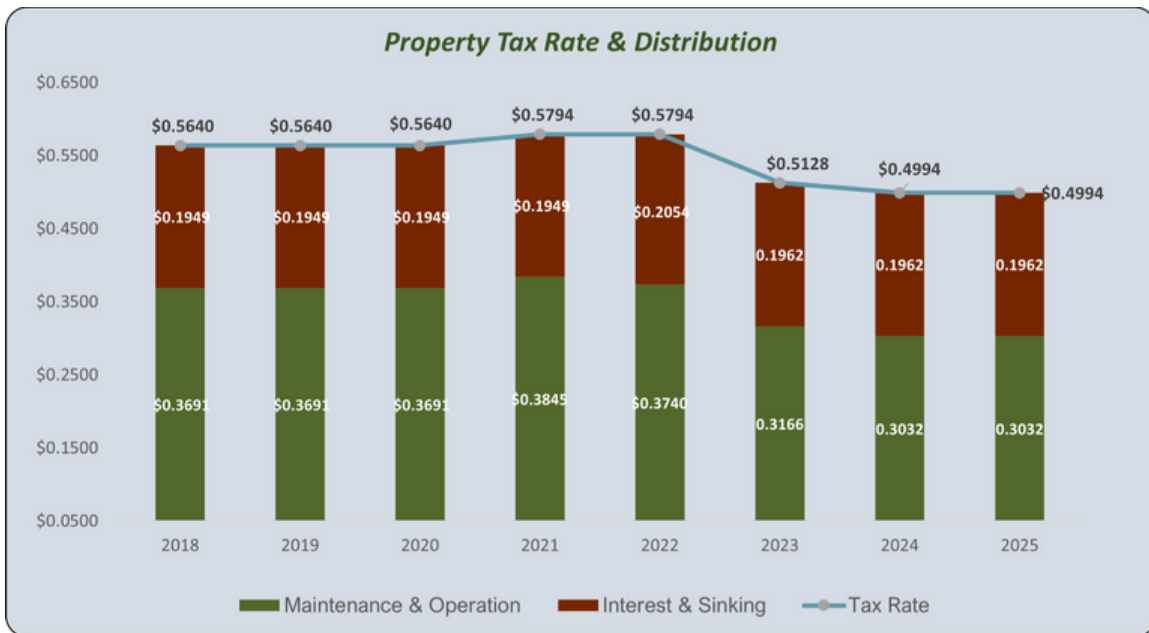
Property Tax Rate

This budget reflects no increase in the nominal tax rate (total rate reflected on the tax notice) for FY 2025.

	FY 2024	FY 2025
O & M Rate	\$0.3032	\$0.3032
I & S Rate (Debt)	\$0.1962	\$0.1962
Total	\$0.4994	\$0.4994

The Operations and Maintenance (O&M) tax rate is remaining unchanged at \$0.3032. State law defines a "No-New-Revenue (NNR) rate" as the rate that would generate no new revenue from the existing tax base. State law limits the amount of new revenue from appraisal increases to 3.5% without voter approval. The voter approval O&M rate is \$0.3157. This FY 2025 budget is based on an O&M tax rate of \$0.3032 which is .27% below the NNR O&M tax rate.

The Interest and Sinking rate has not changed from the FY 2025 rate of \$0.1962. The proposed budget includes the issuance of debt of approximately \$15M for bridge improvements. This projects are described further in the capital budget section.



Tax Burden

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

Average Taxable Homestead Value

	FY 2024	FY 2025
Avg. Value	\$288,371	\$308,325
O & M Rate	\$0.3032	\$0.3032
I & S (Debt) Rate	\$0.1962	\$0.1962

Amt paid O&M	\$874	\$934
Amt paid I&S	<u>\$566</u>	<u>\$604</u>
Total paid	\$1,440	\$1,538

This is an increase of \$98.

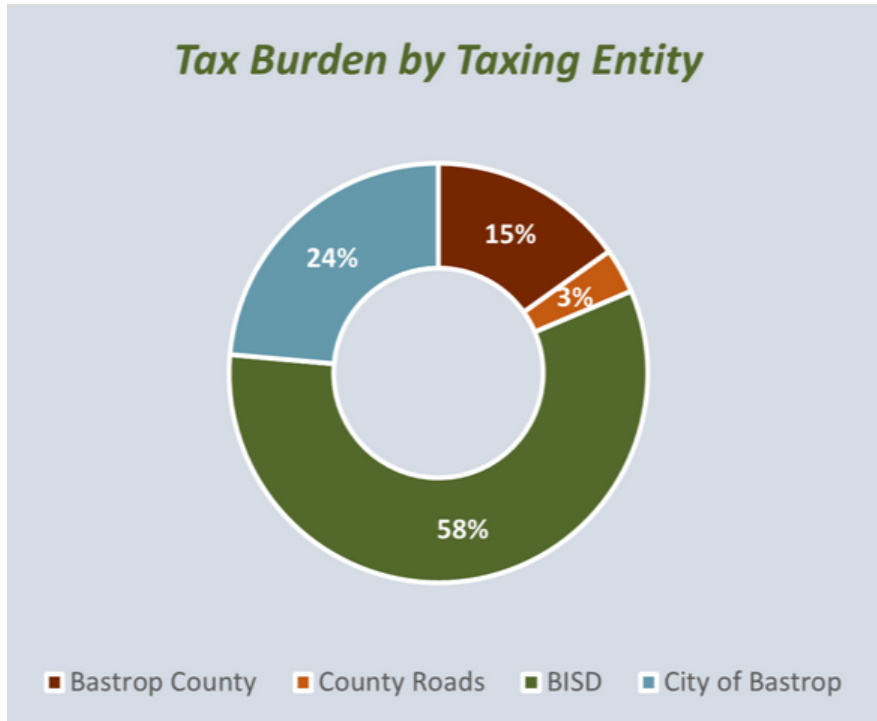
All Jurisdictions Tax Burden

For FY 2024, the percentage of total property tax owed by the owner of the average valued home to the City of Bastrop was 23.6%.

Total Tax Burden, by Taxing Entity

ENTITY	RATE	%
City of Bastrop	\$0.4994	25.4
Bastrop County	\$0.3215	16.4
BISD	\$1.0702	54.5
County Roads	<u>\$0.0720</u>	<u>3.7</u>
TOTAL	\$1.9631	100.0

Tax Burden by Taxing Entity

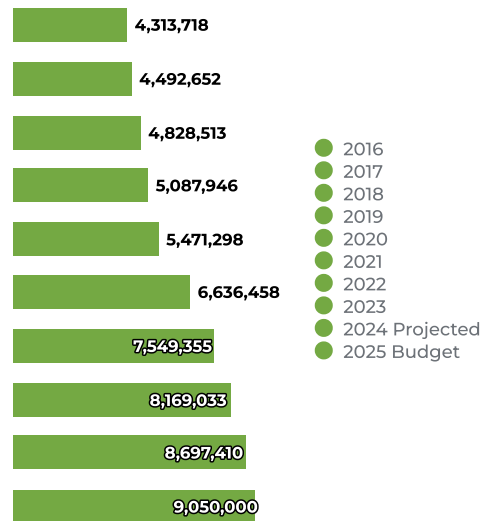


Sales Tax Revenue Increase

Sales Tax revenue in the City of Bastrop is made up of .125% going to Bastrop Economic Development Corporation, a Type B economic development corporation, .375% going to the Street Maintenance Fund and the remaining 1% to the City of Bastrop.

Sales Tax revenue trends inform a projected FY 2025 sales tax revenue of \$9,050,000, or a modest 3.5% increase over FY 2024 budget. The assumptions behind this conservative projection is informed by the year-over-year amounts we are seeing trending down and the lack of new commercial business coming online in FY 2025. The City has set the sales tax projections conservatively as this revenue source could be subject to volatility, though this has not been the pattern in Bastrop. Any excess sales tax revenue each year flows into the fund balance and is used for one-time expenditures.

SALES TAX HISTORY



FY 2025 Enhancements & Increases to the Base (General Fund only)

The removal of Development Services into its own fund was a significant change for FY 2024. All revenue associated with this department and the expenditures of this department were all removed from the General Fund. You will find a new section under Fund Summaries called Development Services. In FY 25, Development Services is in a positive position and begins to contribute to the overall financial health of the city organization.

Property tax and sales tax revenue increases are considered additions to the revenue base for purposes of future revenue projections. Therefore, FY 2025 property tax revenue and sales tax revenue increases are an appropriate source for increases to base budget expenditures. The recurring operating expenditures for FY 2025 increased by \$1,371,153 over the prior year.

MAJOR INCREASES TO THE BASE:

	Increase amount
New positions and reclassifications	\$170,302
Cost of Living (3.3%) & Step (2.5%) increases	\$664,935
Retirement reduction to 20 years	\$9,189
Vehicle/Equipment Lease payments to VEF fund	\$526,727

Personnel costs assumptions are addressed in the Personnel Changes section.

In each department section there is an explanation of significant changes year over year.

There will be a lump sum payment to reduce retirement to 20 years of approximately \$104,000 that is not reflected in this budget, but there is sufficient fund balance to cover this amount.

One-Time Revenue Sources and Expenses

Prior savings associated with revenues exceeding expenses, are not relied upon as projected future revenue sources. This excess revenue ends up increasing the ending fund balance and is reviewed annually to determine the availability of fund balance to fund one-time expenditures.

General Fund

The FY 2024 General Fund projected ending fund balance reflects a 32% reserve (ending fund balance compared to operating expenditures).-The Financial Management Policy states that this reserve should be kept at or above 25%-The FY 2025 proposed budget draws down this reserve to 26% by the end of the fiscal year. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Transfer to Vehicle/Equipment Replacement Fund \$620,000

There is \$317,810 available over the 25% policy reserve for consideration.

Water/Wastewater Fund

The FY 2024 projected ending fund balance reflects a 44% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 35%. The FY 2025 proposed budget increases the reserve minimally by the end of the fiscal year. This reserve requirement is a guide and should always be monitored annually, but this fund is being stretched by a significant amount of capital projects. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Transfer to Vehicle/Equipment Replacement Fund \$50,000

Electric Fund (BP&L)

The FY 2024 projected ending fund balance reflects a 53% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 35%. The FY 2025 proposed budget increases this reserve to 54% by the end of the fiscal year. BP&L completed all of the suggested improvements in FY 2024 and will have another study complete in FY 2025 which will provide further suggested improvements.

Hotel Occupancy Tax Fund

The FY 2024 projected ending fund balance reflects a 75% reserve (ending fund balance compared to operating expenditures). The Financial Management Policy states that this reserve should be kept at or above 50%. The FY 2025 proposed budget maintains this reserve. The one-time expenses are summarized as follows, and are explained in detail within the specific fund pages.

- Hotel Pursuit Costs \$100,000

Vehicle/Equipment Replacement Program

The Vehicle/Equipment Replacement Fund (VERF) was established in 2016 to ensure that the city is able to replace vehicles and equipment at the end of their useful life. At this time, we have about 75% of our fleet in the VERF. Each year we budget additional fleet to be replaced, and increase the "lease" payment being transferred from the different funds into the VERF fund based on new fleet purchased. The program is to set the city up to cash fund the replacement of vehicles and equipment. The only exception to this program is the fire engines, which have been debt funded. Once we are able to replace all our fleet through the VERF fund, the "lease" payments will level off. The list of fleet being purchased or replaced is detailed in the VERF fund summary. The increase in "lease" payments by funds is highlighted below:

FUND	LEASE PMT	CHANGE FROM FY 2024
General Fund	\$858,039	\$284,289
Water/Wastewater	\$148,135	\$36,365
BP&L (Electric)*	\$112,004	\$8,607
Development Services	\$33,510	(\$1,697)
Street Maintenance**	\$216,773	\$216,773

*This department has all of their fleet in the VERF

**This department is newly contributing to the VERF in FY2025. General Fund allocated assets were transferred to Street Maintenance.

FY 2024 Management Projects

Annexation Plan

Changes in annexation law and extraterritorial jurisdiction law have added levels of complexity to the overall growth and development of The City of Bastrop. Municipal Utility Districts (MUDs) continue to crop up in other areas of the County. The city is aggressively pursuing annexation corridors which would require MUDs to better participate in the overall funding of city resources. The City has several properties that have current development agreements on file that allow voluntary annexation and the funds allocated this year will be used for any professional services needed to perform tasks associated with annexation, such as surveying. Annexation planning is an important part of managing growth while remaining fiscally responsible.

Focus Area: Manage Growth, Unique Environment, Organizational Excellence

Impact to General Fund: \$50,000

Qualified Hotel Project (QHP) Carryover from 2024

In 2015, the City of Bastrop contracted for an assessment of the Bastrop Convention & Exhibit Center. The report, conducted by Harde Partners, LLC, states that the lack of an adjoining hotel was a hindrance to the Convention Center's performance. In 2023, the City was added to special legislation that allowed a rebate of the states portion of Hotel Occupancy Tax revenues to a qualified hotel project with a convention center. The existing site of the convention center has proved to be a challenge to development with a positive return on investment to the taxpayer. Staff continues to work through possible site locations with development partners.

Focus Area: Fiscal Responsibility

Impact to General Fund: \$0

Asset Management - Engineering (carryover FY 2024)

The creation of a fleet and facility department is but one facet of this need. All city assets must be tracked, maintained, and disposed of properly. The development of a new geographic information system (GIS) is vital to view assets such as water valves or vehicles in real time and troubleshooting issues. This department was created in FY 2024 as a General Fund Department. Much of the increase in the General Fund is based out of this department, but no major capital costs are included in this FY budget.
--

Focus Area: Fiscal Responsibility, Manage Growth

Impact to General Fund: \$0

Development Code Update (carryover FY 2024)
--

Planning Commission will take up the Code rewrite in August of FY 24. It is expected to take 12 months for review, public comment, and recommendation to Council.

Focus Area: Manage Growth

Impact to General Fund: \$0

Personnel Changes

This budget includes a total of 5 new full-time equivalent (FTE) positions. This budget also includes a full year of expense for 3 positions created in fiscal year 2024. These positions include 2 executive administrative assistant positions and 1 GIS Analyst position. The breakout of these positions is explained below.

General Fund

The proposed budget includes two (2) new positions for police and reclassification of other staff:

Water/Wastewater

The proposed budget includes two (2) new positions in water/wastewater to help accommodate the new water and wastewater plants that have come/are coming online.

Bastrop Economic Development Fund (Type B Fund)

This fund was reduced to 1 FTE, and a proposed addition in late FY 24 for a total of 2 FTEs. The management of this department is led by the City Manager.

Personnel Costs and Benefits update

This proposed budget includes a 3.3% cost of living adjustment (COLA) and a 2.5% step (merit) increase on their anniversary, after a performance review.

In FY 2023, the City increased retirement contributions by 8% in addition to a one-time lump sum payment. These efforts were to prepare the City for a plan change with Texas Municipal Retirement System (TMRS) to move from a 6% employee contribution to a 7%, keeping the 2:1 employer match. Proposed changes to the FY 25 budget include a change from 25 year retirement to 20 year retirement.

As FY 24 wore on, we braced for a more than 20% increase in health insurance costs. We went out for proposals and received a 0% "rate pass" from a new provider, and employees will undergo plan changes prior to January 2025. Additionally, the new provider has advised we need to plan for a 12% rate increase in FY 26.

Personnel Summary by Department

General Fund

DEPARTMENT	FY 2023	FY 2024	FY 2025
City Manager	4.0	4.0	4.0
City Secretary	3.0	2.0	2.0
Finance	9.0	9.0	10.0
Human Resources	1.875	2.875	2.875
Information Technology	3.0	4.0	5.25
Community Engagement	8.5	6.85	3.5
Police	32.0	35.0	37.0
Fire	10.0	12.0	12.0
Municipal Court	3.25	3.25	3.25
Public Works	34.6	32.6	0*
Development Services	9.0	0**	0**
Engineering	2.5	2.5	3.5
Fleet & Facilities	0	0	10*
Parks	0	0	12.685*
Library	<u>10.625</u>	<u>10.625</u>	<u>11.625</u>
TOTAL	131.35	124.35	117.685

*In FY 2024 Public Works was broken out into 3 departments, Parks, Fleet & Facilities, and Street Maintenance.

**These positions were moved out of the General Fund and into a new Development Services Fund.

There are 2.85 FTE's from Community Engagement that have been reclassified back to the Hotel Occupancy Tax Fund.

Budgeted Positions by Fiscal Year

<u>POSITION</u>	<u>DEPARTMENT</u>	FY 2023	FY 2024	FY 2025
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
City Manager	City Manager	1.0	1.0	1.0
ACM, Development Services	City Manager	1.0	1.0	1.0
ACM, Community Engagement	City Manager	1.0	1.0	0.0
Assitant to the City Manager	City Manager	0.0	0.0	1.0
Executive Assistant to City Manager & ACM	City Manager	0.0	2.0	1.0
City Secretary	City Secretary	1.0	1.0	1.0
Assistant City Secretary	City Secretary	1.0	1.0	1.0
Receptionist/Office Assistant	City Secretary	1.0	0.0	0.0
Chief Financial Officer	Finance	1.0	1.0	1.0
Assistant Finance Director	Finance	1.0	0.0	1.0
Senior Accountant	Finance	0.0	1.0	0.0
Accountant	Finance	1.0	0.0	0.0
Finance Specialist Senior	Finance	1.0	2.0	2.0
Executive Administrative Asst.	Finance	1.0	1.0	0.0
CIP/Grant Coordinator	Finance	0.0	0.0	1.0
Finance Coordinator	Finance	0.0	0.0	1.0
Customer Service Supervisor	Finance	1.0	1.0	1.0
Lead Customer Service Rep	Finance	0.0	1.0	1.0
Customer Service Coordinator	Finance	1.0	0.0	0.0
Customer Service Specialist II	Finance	1.0	1.0	1.0
Customer Service Specialist I	Finance	1.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Human Resources Coordinator	Human Resources	0.0	0.875	0.875
Human Resources Generalist	Human Resources	0.875	0.0	0.0
Customer Service Specialist	Human Resources	0.0	1.0	1.0
Director	IT	0.0	1.0	1.0
IT Manager	IT	1.0	0.0	0.0
System Administrator	IT	1.0	2.0	2.0
GIS Specialist	IT	1.0	1.0	1.0
GIS Analyst	IT	0.0	0.0	1.0
Chief of Police	Police	1.0	1.0	1.0
Assistant Chief of Police	Police	1.0	1.0	0.0
Lieutenant	Police	1.0	1.0	3.0
Sergeant	Police	5.0	6.0	6.0
Administrative Assistant	Police	1.0	1.0	1.0
Senior Records Technician	Police	1.0	1.0	1.0
Records Technician	Police	1.0	1.0	1.0
Evidence Technician	Police	1.0	1.0	1.0
Crime Victim Advocate	Police	0.0	1.0	1.0
Open Records Clerk	Police	0.0	1.0	1.0
Code Compliance/Animal Control	Police	1.0	1.0	1.0
Police Detective	Police	5.0	5.0	5.0
Police Officer (All levels)	Police	13.0	14.0	16.0
Fire Chief	Fire	1.0	1.0	1.0
Assistant Fire Chief	Fire	0.0	1.0	1.0
Captain	Fire	1.0	0.0	0.0
Lieutenant	Fire	2.0	3.0	3.0
Executive Administrative Assistant	Fire	0.0	1.0	1.0
Firefighter	Fire	6.0	6.0	6.0
Court Administrator	Municipal Court	1.0	1.0	1.0
Court Clerk/Juvenile Cases	Municipal Court	1.0	1.0	1.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Court Clerk/Trial Coordinator	Municipal Court	1.0	1.0	1.0
Court VOE Clerk	Municipal Court	0.25	0.25	0.25
Director of Planning & Development	Dev. Services	1.0	1.0	1.0
Assistant Planning Director	Dev. Services	1.0	0.0	0.0
Process Improvement Manager	Dev. Services	0.0	1.0	0.0
Project Manager	Dev. Services	0.0	0.0	1.0
Planner, Senior/GIS Analyst	Dev. Services	0.0	0.0	1.0
Planner (Senior)	Dev. Services	1.0	1.0	1.0
Development Engineer	Dev. Services	0.0	1.0	0.0
Customer Service Supervisor	Dev. Services	0.0	1.0	0.0
Development Coordinator	Dev. Services	1.0	1.0	1.0
Planning Technician	Dev. Services	1.0	3.0	3.0
Permit Technician	Dev. Services	1.0	0.0	0.0
Executive Administrative Asst.	Dev. Services	1.0	0.0	1.0
Building Official	Dev. Services	1.0	1.0	0.0
Building Inspector, Senior (Plumbing)	Dev. Services	0.0	1.0	1.0
Building Inspector, Senior (Electrical)	Dev. Services	0.0	1.0	1.0
Plan Review/Inspector	Dev. Services	0.0	1.0	1.0
Construction Inspector	Dev. Services	0.0	1.0	1.0
Code Compliance Officer	Dev. Services	1.0	0.0	1.0
City Engineer	Engineering	0.5	0.5	0.5
Executive Administrative Assistant	Engineering	0.0	1.0	0.0
Construction Manager	Engineering	0.0	0.0	0.0
Project Manager	Engineering	2.0	1.0	2.0
Project Manger Coordinator	Engineering	0.0	0.0	1.0
Public Works Director	Public Works	0.5	0.5	1.0
Streets & Drainage Superintendent	Public Works	1.0	1.0	1.0
Mechanic	Public Works	1.0	1.0	0.0
Public Works Technician	Public Works	1.0	1.0	0.5
Equipment Operator, Senior	Public Works	2.0	2.0	2.0
Equipment Operator	Public Works	3.0	3.0	3.0
Foreman Streets & Drainage	Public Works	1.0	1.0	0.0
Crew Leader Streets & Drainage	Public Works	0.0	0.0	0.0
Crew Leader Drainage	Public Works	1.0	1.0	1.0
Crew Leader Streets	Public Works	1.0	1.0	1.0
Maintenance Worker	Public Works	4.0	6.0	6.0
Special Events Worker	Public Works	2.0	0.0	0.0
Fleet & Facilities Manager	Fleet & Facilities	0.0	0.0	1.0
Fleet & Facilities Analyst	Fleet & Facilities	0.0	0.0	1.0
Mechanic	Fleet & Facilities	0.0	0.0	1.0
Executive Administrative Assistant	Fleet & Facilities	0.0	0.0	1.0
Crew Leader Building Maint/Custodial	Fleet & Facilities	0.0	0.0	1.0
Building Maintenance Worker	Fleet & Facilities	0.0	0.0	1.0
Building Custodians	Fleet & Facilities	0.0	0.0	4.0
Maintenance Supervisor	Building Maintenance	1.0	0.0	0.0
Facility Attendant	Building Maintenance	1.0	0.0	0.0
Building Maint./Custodian Crew Leader	Building Maintenance	1.0	1.0	0.0
Building Maintenance Worker	Building Maintenance	1.0	1.0	0.0
Building Custodians	Building Maintenance	4.0	4.0	0.0
Parks Director	Parks	0.0	0.0	1.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Facilities & Grounds Superintendent	Parks	1.0	1.0	0.0
Crew Leader	Parks	1.0	1.0	1.0
Equipment Operator	Parks	1.0	1.0	1.0
Recreation Coordinator	Parks	0.0	0.0	1.0
Recreation Workers	Parks	0.0	0.0	2.0
Athletic Field Maintenance Technician	Parks	1.0	1.0	1.0
Maintenance Specialist (Irrigation)	Parks	1.0	1.0	0.0
Facilities Maintenance Worker	Parks	1.0	1.0	1.0
Maintenance Worker	Parks	3.0	3.0	4.0
Seasonal Employees	Parks	0.185	0.185	0.185
Technician Parks	Parks	0.0	0.0	0.5
Library Director	Library	1.0	1.0	1.0
Access Services Supervisor	Library	0.0	1.0	1.0
Librarian - Public Services	Library	1.0	1.0	1.0
Library Associate Senior	Library	0.0	0.0	0.0
Digital Media Specialist	Library	0.0	1.0	1.0
Library Associate	Library	6.0	4.0	4.0
Youth Services Librarian	Library	0.0	1.0	1.0
Executive Administrative Asst.	Library	0.625	0.625	0.625
Library Clerk - VOE	Library	1.0	1.0	1.5
Library Clerk - Summer	Library	0.0	0.5	0.5
Public Works Director	Water/Wastewater	0.5	0.5	1.0
City Engineer	Water/Wastewater	0.5	0.5	0.5
Mechanic	Water/Wastewater	0.0	0.0	1.0
Special Programs Coordinator	Water/Wastewater	1.0	1.0	1.0
Executive Administrative Asst.	Water/Wastewater	1.0	1.0	1.0
Superintendent	Water/Wastewater	1.0	1.0	1.0
Chief Plant Operator Water	Water/Wastewater	1.0	1.0	1.0
Foreman	Water/Wastewater	1.0	1.0	1.0
Systems Technician Crew Leader	Water/Wastewater	1.0	1.0	1.0
Systems Technician	Water/Wastewater	6.0	6.0	6.0
Chief Plant Operator Wastewater	Water/Wastewater	1.0	1.0	1.0
Plant Operator (All Certifications)	Water/Wastewater	9.0	9.0	10.0
Director	Bastrop Power & Light	1.0	1.0	1.0
Superintendent	Bastrop Power & Light	1.0	1.0	1.0
Executive Administrative Asst.	Bastrop Power & Light	1.0	1.0	1.0
Foreman	Bastrop Power & Light	1.0	1.0	1.0
Lineworker - Journeyman	Bastrop Power & Light	3.0	2.0	2.0
Lineworker - Apprentice	Bastrop Power & Light	1.0	1.0	1.0
Lineworker - Trainee	Bastrop Power & Light	1.0	2.0	2.0
Data Systems Director	Bastrop Power & Light	1.0	1.0	0.0
Main Street Manager	Main Street	0.0	1.0	0.5
Special Events Worker	Main Street	0.0	1.0	1.0
Director - Community Engagement	Convention Center	0.0	0.0	1.0
Special Events Manager	Convention Center	1.0	.65	0.0
Maintenance Supervisor	Convention Center	0.0	1.0	1.0
Facility Attendant	Convention Center	0.0	1.0	1.25
Special Events Worker	Convention Center	0.0	1.0	1.0
Executive Administrative Assistant	Convention Center	0.0	0.0	1.0
Recreation Director	Community Engagement	1.0	0.0	0.0
Recreation Manager	Community Engagement	1.0	1.0	0.0
Recreation Coordinator	Community Engagement	0.0	1.0	0.0
Recreation Workers	Community Engagement	1.5	2.0	0.0

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>FY 2023</u> <u>FTE</u>	<u>FY 2024</u> <u>FTE</u>	<u>FY 2025</u> <u>FTE</u>
Public Information Manger	Community Engagement	1.0	1.0	1.0
Digital Media Specialist	Community Engagement	1.0	1.0	1.0
Digital Media Designer	Community Engagement	0.0	1.0	1.0
Communication Technical Specialist	Community Engagement	1.0	0.0	0.0
Main Street Manager	Community Engagement	1.0	0.0	0.5
Special Events Manager	Community Engagement	0.0	.35	0.0
Groundskeeper	Cemetery	1.0	1.0	1.0
CEO	BEDC	1.0	1.0	0.0
Executive Administrative Assistant	BEDC	1.0	1.0	0.5
Operations Manager	BEDC	1.0	1.0	1.0
Project Manager	BEDC	3.0	2.0	0.0
Marketing/Communication	BEDC	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	TOTAL	169.435	186.435	191.185

FY 2024 Accomplishments by Focus Area

Communications

- Record number of visits to the city website, and social media posts.
- Increased record attendance at monthly "Sit with Sylvia" community engagement session.
- Provide transparency to the community through posting crime statistics and updates about Capital Improvement Projects on the website and through social media.
- Production of large photo sets for promotion focused on Downtown Bastrop, special events, Convention Center and others.

Community Safety

- Success at keeping critical positions filled.
- Purchased new Mini Pumper to provide reliable
- Purchased new brush truck for reliable response to wildland fires
- Purchased new generator for Station 1 to keep station in service to serve the citizens during any disasters
- Having a certified fire inspector, plans examiner and investigator as well as a state certified Fire Marshall
- Addition of vital positions to support the Police Department: Evidence Technician and Crime Victim's Services Coordinator.
- Cadet program for Police
- Increased engagement in community health conscience activities.
- Continue to evaluate and replace equipment as needed to ensure our citizens, businesses and visitors' needs are met.

Economic Vitality

- 99.99% reliability average for Bastrop Power and Light.
- 100% response time within 2 hours for customers of Public Works & Water/Wastewater.
- Received a Texas Book Festival Grant from the Texas State Library and Archives Commission to replace work early reader materials.
- Adopted a Roadway Impact Fee in December of 2023, the adoption of this fee will go directly to street repair and maintenance.
- Vibrant downtown, with several new businesses.
- Management of multiple special events with special attention to leverage promotion and engagement through partnerships
- Reorganized Development Services to improve operational efficiency and ensure a focus on customer service and adopted several code provisions that will increase development opportunities for the community at large.

Fiscal Responsibility

- Continue to submit grant applications for current CIP projects and training opportunities.
- Auditors issued an unmodified financial audit opinion which is the best that can be obtained, noted no recommendations for improvement over internal controls, and no Management Letter issued.
- Increased technology security measures and redesigned data disaster recovery.
- Successfully maintained cost of medical insurance without an increase.
- Sold multiple vehicles outside of operational ability to build VEF balance.

Manage Growth

- Initiated the development of the City's Wastewater Master Plan.
- Completed a 2-year project to update and replace worn juvenile non-fiction materials.
- Developed and Council Accepted Parks & Recreation Master Plan.
- Began construction on the Simsboro Aquifer Water Treatment Plan, Well Field and Transmission Facilities to meet increased demand in the city.
- Obtained substantial completion of Wastewater Treatment Plant #3.

Multi-Modal Mobility

- Completed the Old Austin Highway Pavement Rehabilitation project.
- Completed various street repair and rehabilitation using HA5.
- Will test a new fog seal technology, Terra Pave in late FY 24.
- Construction of Agnes extension set to begin towards the end of FY 24.
- Obtained grant funding for Blakey Lane.

Organizational Excellence

- Council approved salary adjustments to enhance recruitment and retention.
- Partnered with Texas Workforce so that employees receive CDL Licenses at no cost to city.
- Received Government Finance Officer Association awards for the annual budget and the comprehensive annual financial report.
- Produced a comprehensive Financial Procedures Manual
- Hosted quarterly employee appreciation events.
- Achieved 99.99% technology accessibility for citizens and city employees.
- Went to a 7% Contribution rate with TMRS for the city employees.
- Reduced Medical premiums by 3% for city employees.
- Added a Fleet and Facilities Department to the organization to improve the management of City assets and facilities.
- Hosted city wide CPR class to certify all employees CPR/First aid certification

Uniquely Bastrop

- Maintained and enhanced positive working relationships with the Bastrop County Historical Museum and Visitor Center, Bastrop Opera House, Lost Pines Arts Center.
- Initiated multiyear digitization project of photos and uncatalogued documents in the local history collection to make these items accessible and searchable via the internet.
- Successfully partnered with community assets and businesses to provide entertaining and informative programs for adults.
- Provided programs, outreach activities, and special events, including the Holiday Open House and Summer Reading Program, which reached over 7,000 youth and adults.
- Successful Table on Main event, and Lost Pines Christmas.
- Successfully produced the 2nd Annual "Big Bang" Celebration
- Successfully produced the 1st Annual Mardi Gras Celebration
- Hosted annual Bastrop Fire Department water battle at Fishermans park to promote parks and the relationship between the community and first responders.

Unique Environment

- Several Bird City activities.
- Received Tree City recognition.
- Added trees in Bob Bryant Park at no cost due to a partnership with Moon Valley Nurseries.
- Added additional steps to the development process to ensure that tree protection is a primary focus point when reviewing development applications.

FUND SUMMARIES



All Funds

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

Summary

The City of Bastrop FY 2025 proposed budget is projecting \$73,116,234 of revenue, which represents an 1.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.2% or \$28,592,333 to \$93,323,860. The excess expenditure over revenue is due to capital projects that are using available fund balance in bond funds.

ALL FUND SUMMARY FY 2025

	GENERAL FUND	DEBT SERVICE FUNDS	DEVELOPMENT SERVICES	HOTEL TAX FUND	SPECIAL REVENUE FUNDS	WATER/WASTEWATER FUNDS	BP&L FUND	CAPITAL IMPROVEMENT FUNDS	INTERNAL SERVICE FUND	ECONOMIC DEVELOPMENT CORP	TOTAL ALL FUNDS
BEGINNING FUND BALANCES	\$ 6,391,645	\$ 738,575	\$ 1,633,463	\$ 3,215,375	\$ 6,786,896	\$ 4,895,287	\$ 5,012,689	\$ 24,066,879	\$ 5,116,428	\$ 9,693,969	\$ 67,551,216
REVENUES:											
AD VALOREM TAXES	5,526,880	3,562,085	-	-	-	-	-	-	-	-	9,088,965
SALES TAXES	9,050,000	-	-	-	-	-	-	2,600,000	-	1,114,522	12,964,522
FRANCHISE & OTHER TAXES	623,000	-	3,500,000	-	598,779	-	-	-	-	-	4,721,779
LICENSES & PERMITS	3,200	-	1,930,000	-	-	-	-	-	-	-	1,933,200
CHARGES FOR SERVICES	1,024,500	-	-	301,000	3,478,287	9,475,000	9,314,000	-	1,378,311	-	24,974,108
FINES & FORFEITURES	350,600	-	-	-	19,000	-	-	-	-	-	369,600
INTEREST	315,000	75,000	-	115,000	171,500	290,960	200,000	487,500	105,000	250,000	2,018,960
INTERGOVERNMENTAL	52,700	-	-	65,000	3,000	-	-	839,557	-	-	960,257
OTHER	41,500	-	-	-	45,710	-	-	65,365	-	38,050	190,625
TOTAL REVENUES	16,987,380	3,637,085	1,930,000	3,981,000	4,316,286	9,765,960	9,514,000	4,202,422	1,483,311	1,402,572	57,223,016
OTHER SOURCES											
Other Financing Sources	32,000	275,227	-	-	650,000	6,617,000	-	-	712,000	-	307,227
Interfund Transfers	754,000	592,900	-	-	4,966,286	16,385,960	9,514,000	4,202,422	2,195,311	1,402,572	9,325,900
TOTAL REVENUE & OTHER SOURCES	17,773,380	4,505,212	1,930,000	3,981,000	4,966,286	16,385,960	9,514,000	4,202,422	2,195,311	1,402,572	66,856,143
TOTAL AVAILABLE RESOURCES	\$ 24,165,025	\$ 5,243,787	\$ 3,563,463	\$ 7,166,375	\$ 11,753,162	\$ 21,281,227	\$ 14,525,689	\$ 28,269,301	\$ 7,311,739	\$ 11,096,571	\$ 134,407,369
EXPENDITURES:											
GENERAL GOVERNMENT	6,278,935	-	-	-	34,000	-	-	701,740	424,137	-	7,438,812
PUBLIC SAFETY	7,706,902	-	-	-	200,000	-	-	-	-	-	7,906,902
DEVELOPMENT SERVICES	-	-	1,843,105	-	-	-	-	-	27,804	-	1,870,909
COMMUNITY SERVICES	3,394,219	-	-	-	183,688	-	-	-	-	-	3,577,907
UTILITIES	-	-	-	-	10,000	5,798,448	8,186,140	-	-	-	13,994,586
DEBT SERVICE	-	4,505,212	-	-	-	10,217,959	169,672	-	-	275,227	15,168,070
ECONOMIC DEVELOPMENT	-	-	-	3,421,517	489,975	-	-	-	-	1,742,055	5,653,547
CAPITAL OUTLAY	17,380,056	4,505,212	1,843,105	3,421,517	1,650,000	160,000	225,000	24,195,928	2,453,427	200,000	28,684,355
TOTAL EXPENDITURES	17,380,056	4,505,212	1,843,105	3,421,517	2,567,663	16,176,405	8,690,812	24,697,668	2,905,368	2,217,282	84,466,088
OTHER USES											
Interfund Transfers	721,000	-	-	517,600	2,774,900	-	600,000	-	-	-	4,613,499
TOTAL EXPENDITURE & OTHER USES	18,101,056	4,505,212	1,843,105	3,939,117	5,342,563	16,176,405	9,180,812	24,697,668	2,905,368	2,217,282	89,109,587
ENDING FUND BALANCES	\$ 6,083,969	\$ 738,575	\$ 1,720,358	\$ 3,257,258	\$ 6,410,619	\$ 5,104,822	\$ 5,345,877	\$ 3,371,633	\$ 4,406,371	\$ 8,879,289	\$ 45,296,772

Revenue by Fund

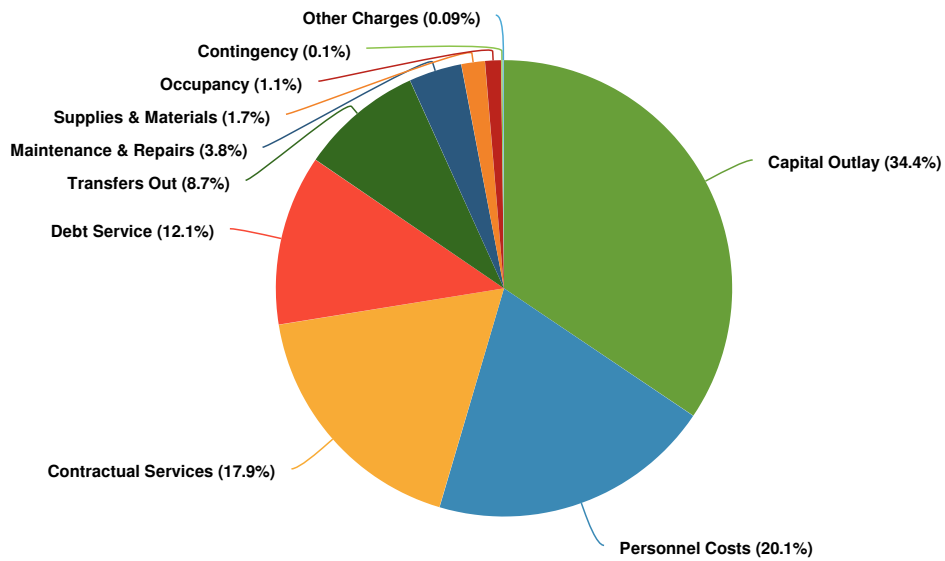
Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$16,847,515	\$16,808,664	\$17,773,380	5.7%
General Fund - One Time	\$382,395	\$88,500	\$8,000	-91%
Fairview Cemetery - Perm	\$23,500	\$35,000	\$37,000	5.7%
Vehicle/Equip Rplc Fund	\$1,435,490	\$1,811,584	\$2,195,311	21.2%
Designated Funds	\$63,200	\$85,110	\$92,210	8.3%
Development Services	\$0	\$2,476,000	\$1,930,000	-22.1%
Library Board Fund	\$20,750	\$21,000	\$21,000	0%
Fairview Cemetery - Oper	\$161,200	\$163,400	\$815,800	399.3%
Hunters Crossing Pid	\$575,879	\$581,279	\$581,279	0%
Hotel/Motel Tax Fund	\$3,131,554	\$4,441,540	\$3,958,000	-10.9%
Water/Wastewater Fund	\$7,927,692	\$8,922,540	\$9,628,000	7.9%
C.I.P.-W/WW Utility Proj	\$885,100	\$742,000	\$140,000	-81.1%
Impact Fee Fund	\$3,330,450	\$4,848,640	\$3,415,997	-29.5%
Bastrop Power & Light	\$7,809,241	\$8,872,870	\$9,484,000	6.9%
Park Dedication	\$1,465	\$1,865	\$1,865	0%
Street Maintenance Fund	\$803,500	\$810,000	\$3,039,000	275.2%
Grants	\$4,665,330	\$3,865,330	\$6,667,945	72.5%
2018 Co Bond Fund	\$2,000	\$2,000	\$2,000	0%
CIP General Gov't Projects	\$3,052,000	\$4,792,000	\$841,057	-82.4%
CO, Series 2021	\$35,000	\$10,000	\$100,000	900%
Limited Tax Note, Series 2021	\$500	\$500	\$500	0%
American Rescue Plan	\$3,000	\$35,000	\$65,000	85.7%
CO, Series 2022	\$0	\$20,000	\$20,000	0%
CO, Series 2023 (GF)	\$0	\$50,000	\$200,000	300%
CO, Series 2023 (UTIL)	\$0	\$100,000	\$0	-100%
General Fund-Debt Service	\$3,870,175	\$4,333,468	\$4,529,812	4.5%
W/WW Debt Service Fund	\$3,665,227	\$5,826,460	\$6,617,960	13.6%
Bastrop E.D.C. Fund	\$4,213,909	\$4,746,140	\$1,402,572	-70.4%
Total:	\$62,906,072	\$74,490,890	\$73,567,688	-1.2%

Expenditures by Fund

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$18,441,228	\$17,690,470	\$18,275,103	3.3%
General Fund - One Time	\$456,200	\$255,500	\$131,000	-48.7%
Vehicle/Equip Rplc Fund	\$918,623	\$1,804,068	\$2,905,368	61%
Designated Funds	\$323,780	\$398,800	\$234,800	-41.1%
Development Services	\$0	\$1,699,988	\$1,848,655	8.7%
Library Board Fund	\$49,000	\$17,500	\$18,800	7.4%
Fairview Cemetery - Oper	\$217,901	\$249,243	\$815,567	227.2%
Hunters Crossing Pid	\$552,405	\$559,019	\$559,019	0%
Hotel/Motel Tax Fund	\$3,899,827	\$4,258,786	\$4,040,117	-5.1%
Water/Wastewater Fund	\$8,592,325	\$9,573,234	\$9,617,899	0.5%
C.I.P.-W/WW Utility Proj	\$1,252,500	\$877,000	\$140,000	-84%
Impact Fee Fund	\$5,884,300	\$6,125,501	\$3,707,000	-39.5%
Bastrop Power & Light	\$8,175,435	\$8,945,474	\$9,348,350	4.5%
Street Maintenance Fund	\$807,927	\$921,483	\$3,039,000	229.8%
Grants	\$4,665,330	\$3,865,330	\$6,667,944	72.5%
2018 Co Bond Fund	\$461,631	\$470,801	\$494,000	4.9%
CIP General Gov't Projects	\$3,152,000	\$5,265,240	\$839,557	-84.1%
CO, Series 2021	\$20,450,575	\$385,567	\$1,264,772	228%
Limited Tax Note, Series 2021	\$149,948	\$50,314	\$32,500	-35.4%
American Rescue Plan	\$2,156,205	\$2,388,071	\$2,433,071	1.9%
CO, Series 2022	\$3,599,999	\$2,079,371	\$2,241,950	7.8%
CO, Series 2023 (GF)	\$0	\$13,125,000	\$13,500,000	2.9%
CO, Series 2023 (UTIL)		\$18,300,000		N/A
General Fund-Debt Service	\$3,850,699	\$4,746,311	\$4,529,812	-4.6%
W/WW Debt Service Fund	\$3,823,204	\$7,070,185	\$6,617,959	-6.4%
Bastrop E.D.C. Fund	\$9,409,248	\$10,350,970	\$2,336,916	-77.4%
Total:	\$101,290,289	\$121,473,225	\$95,639,158	-21.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$16,464,075	\$17,266,105	\$19,254,151	11.5%
Supplies & Materials	\$1,222,859	\$1,316,011	\$1,593,516	21.1%
Maintenance & Repairs	\$2,092,031	\$2,218,549	\$3,597,097	62.1%
Occupancy	\$844,953	\$1,062,125	\$1,083,157	2%
Contractual Services	\$17,687,305	\$20,766,783	\$17,112,994	-17.6%
Other Charges	\$766,464	\$518,497	\$83,274	-83.9%
Contingency	\$266,258	\$131,500	\$101,500	-22.8%
Capital Outlay	\$45,753,988	\$56,514,437	\$32,930,606	-41.7%
Debt Service	\$8,110,737	\$12,259,317	\$11,559,362	-5.7%
Transfers Out	\$8,081,618	\$9,419,901	\$8,323,500	-11.6%
Total Expense Objects:	\$101,290,289	\$121,473,225	\$95,639,158	-21.3%



General Fund

Fund Description

The General Fund is the City's primary operating fund. It is utilized to account for all financial resources, except those required to be accounted for in other funds. Primary sources of revenue for this fund include taxes, permits, fines, and fees.

Departments appropriated in the General Fund include City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, Community Engagement, Police, Fire, Municipal Court, Engineering, Public Works, and Library.

Summary

The General Fund Summary section includes revenue summary information, expenditure summary information, and departmental detail information for the FY 2025 proposed budget, while providing a comparison to FY 2024 year-end budget projections. Additional details are reported within the departmental pages.

The City of Bastrop is proposing \$17,755,380 of revenue in FY 2025, which represents a 4.2% increase over the FY 2024 projected amount of \$16,987,032. Budgeted operating expenditures (before transfers for one-time expenditures) are proposed to increase by 13.3% to \$17,320,834 in FY 2025. This will leave a positive 477,316 excess recurring revenue over recurring operating expenses available to appropriate. The total of transfers out for one-time expenses is \$620,000.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 25% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, the General Fund will have 30.1% reserve at the end of FY 2025. The 1.5% decrease in the fund balance from FY 2024 projected to FY 2025 ending, comes from the use of excess fund balance for one-time capital projects and vehicle and equipment replacements. The excess fund balance has been increasing due to the additional sales tax revenue the city has been receiving over budgeted amounts. The available fund balance over the 25% policy reserve is \$732,240.

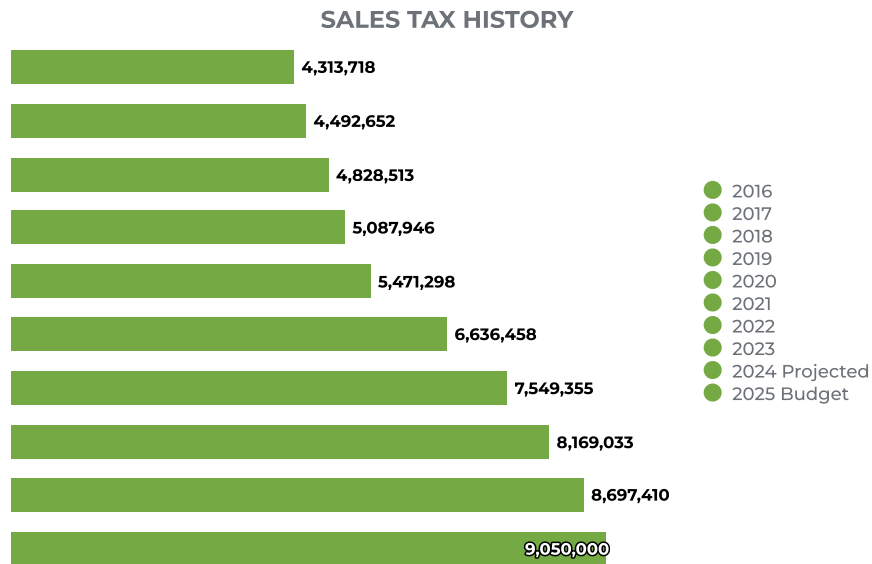
General Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$8,058,753	\$7,184,754	\$6,961,813
Revenues	\$16,847,515	\$16,808,664	\$17,773,380
Expenditures			
General Government	\$9,447,440	\$8,041,536	\$6,057,711
Public Safety	\$5,783,058	\$6,555,826	\$8,272,435
Community Services	\$2,897,819	\$2,844,294	\$3,403,040
Development Services	\$312,911	\$248,814	\$541,917
Total Expenditures:	\$18,441,228	\$17,690,470	\$18,275,103
Total Revenues Less Expenditures:	-\$1,593,713	-\$881,806	-\$501,723
Ending Fund Balance:	\$6,465,040	\$6,302,948	\$6,460,090



Sales Tax

The largest General Fund revenue source is Sales Tax, which totals 51% of General Fund Revenue. Sales tax revenue has experienced steady growth over the last 12 years. This growth continued even through the COVID-19 pandemic. The FY 2025 budget is conservative. The projections show it to exceed the FY 2024 budget by \$307,770 or 3.5%. The FY 2025 budget is being set at 3.5% over the FY 2024 projections, at \$9,050,000. Based on the trends, this is a comfortable projection.



Ad Valorem Taxes

Ad Valorem Taxes is the second largest General Fund revenue source, which is split between the General Fund (Maintenance & Operations tax rate), and Debt Service (Interest & Sinking tax rate). Ad Valorem M&O Taxes total 31% of General Fund Revenue. Property values for the City of Bastrop are certified by the Bastrop County Appraisal District. **Properties for FY 2025 (tax year 2024) show net taxable value of \$1,658,787,901 which is a 4.1% increase over the FY 2024 taxable value used to establish the budget.** This increase includes \$63M from new properties added to the tax roll. Property values will generate \$5,466,880 in General Fund budgeted revenue, which is \$260,865 over the FY 2024 budget.

Property Tax Calculation	
	FY25 Tax Year 2024
Tax Roll:	
Net Taxable Value (75% for ARB)	1,658,787,901
Rate per \$100	0.004994
Tax Levy Freeze Adjusted	8,283,986.78
Tax Levy Frozen (Disabled/Over 65)	811,453.23
Total Tax Levy	9,095,440.01
Percent of Collections	99.0%
SUMMARY OF TAX COLLECTIONS	
Current Tax	8,201,146.91
Revenue from Tax Freeze Property	803,338.70
Delinquent Tax	
Penalty and Interest	
TOTAL TAX COLLECTIONS	9,004,485.61

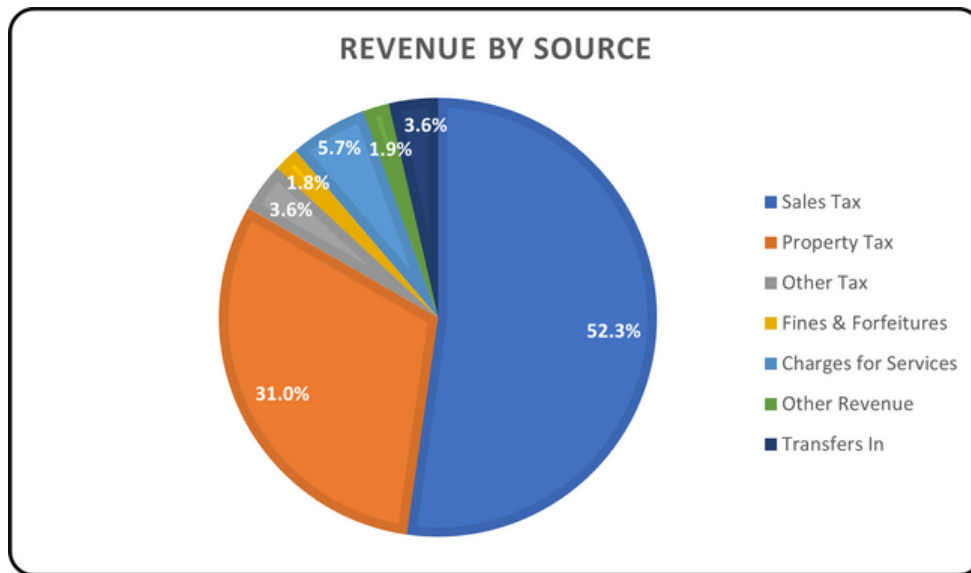
Property Tax Distributions			
	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND:			
Current Tax	\$ 0.3032		4,979,150.47
Revenue from Tax Freeze Property			487,729.86
Delinquent Tax			25,000.00
Penalty and Interest			35,000.00
Total General Fund	\$ 0.3032	60.71%	5,526,880.33
DEBT SERVICE FUND			
Current Tax	\$ 0.1962		3,221,996.44
Revenue from Tax Freeze Property			315,608.84
Delinquent Tax			
Penalty and Interest			12,000.00
Total Debt Service	\$ 0.1962	39.29%	3,549,605.28
DISTRIBUTION	\$ 0.4994	100.00%	9,076,485.61

Charges for Services

The Solid Waste contract revenue (Sanitation Revenue) makes up 89% of this category. This is the residential billing for garbage, bulk, and recycling services that is facilitated by the Finance Department. This revenue is increasing by 4.6% from FY 2024 budgeted. The City went out for bid for sanitation services for FY 2025. There will not be a rate increase for the new fiscal year. The contractor is allowed by contract to request a rate increase each year up to 5% based on certain CPI calculations in the subsequent years. We do anticipate adding an additional 150 homes.

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

Revenue by Source Chart



General Fund Revenue

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes & Penalties				
CURRENT TAXES M AND O	\$4,784,761	\$5,206,015	\$5,466,880	5%
DELINQUENT TAXES M AND O	\$33,500	\$33,500	\$25,000	-25.4%
PENALTIES AND INTEREST M AND O	\$30,000	\$30,000	\$35,000	16.7%
FRANCHISE TAX	\$458,000	\$482,000	\$510,000	5.8%
CITY SALES TAX	\$7,750,000	\$8,748,230	\$9,050,000	3.4%
OCCUPATION TAX	\$5,000	\$6,965	\$5,000	-28.2%
MIXED BEVERAGE TAX	\$92,400	\$111,600	\$108,000	-3.2%
Total Taxes & Penalties:	\$13,153,661	\$14,618,310	\$15,199,880	4%
Fines & Forfeitures				
MUNICIPAL COURT FINES	\$265,000	\$287,300	\$340,000	18.3%
LIBRARY RECEIPTS	\$13,500	\$11,000	\$11,000	0%
JUVENILE CASE MANAGER-M/C	\$6,500	\$6,500	\$10,000	53.8%
TEEN COURT (MC)	\$0	\$0	\$600	N/A
Total Fines & Forfeitures:	\$285,000	\$304,800	\$361,600	18.6%
Licenses & Permits				
INSPECTION FEES	\$400,000	\$0		N/A
FIRE INSPECTION FEES	\$6,000	\$0		N/A
DEVELOPMENT AGREEMENTS	\$50,000	\$0		N/A
PUBLIC IMPROVEMENT FEES	\$350,000	\$0		N/A
SITE DEVELOPMENT PLANNING	\$35,000	\$0		N/A
FIRE REVIEW FEE	\$15,000	\$0		N/A
BUILDING PERMITS-RESID	\$650,000	\$0		N/A
BUILDING PERMITS	\$100,000	\$0		N/A
ZONING FEES	\$15,000	\$0		N/A
PLATTING FEES	\$150,000	\$0		N/A
SPECIAL EVENT PERMIT FEE	\$2,000	\$2,000	\$3,000	50%
Total Licenses & Permits:	\$1,773,000	\$2,000	\$3,000	50%
Charges for Services				
ANIMAL SERVICE RECEIPTS	\$150	\$150	\$200	33.3%
REC CENTER FEES	\$58,000	\$65,000	\$75,000	15.4%
PARK RENTALS AND FEES	\$5,100	\$5,100	\$15,000	194.1%
PD ACCIDENT REPORTS	\$4,500	\$4,500	\$1,500	-66.7%
SPECIAL EVENTS HOT REIMB	\$10,000	\$0		N/A
LIBRARY FEES	\$30,000	\$25,000	\$25,000	0%
SANITATION REVENUE	\$750,000	\$850,000	\$890,000	4.7%
SANITATION PENALTIES	\$7,800	\$8,500	\$8,500	0%
Total Charges for Services:	\$865,550	\$958,250	\$1,015,200	5.9%

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Intergovernmental				
LIBRARY ERATE FUNDING	\$9,926	\$9,926	\$7,700	-22.4%
ADMIN SERVICES DMO	\$2,378	\$2,378	\$15,000	530.8%
BEDC ADMIN SUPPORT REIMB	\$30,000	\$30,000	\$30,000	0%
Total Intergovernmental:	\$42,304	\$42,304	\$52,700	24.6%
Miscellaneous				
GENERAL DONATIONS	\$0	\$0	\$32,000	N/A
MISCELLANEOUS	\$35,000	\$35,000	\$40,000	14.3%
Total Miscellaneous:	\$35,000	\$35,000	\$72,000	105.7%
Transfers In				
TRANSFERS IN - ELECTRIC FUND	\$650,000	\$600,000	\$650,000	8.3%
TRANSFER IN -LIBRARY BOARD 505	\$3,000	\$3,000	\$4,000	33.3%
TRANSFERS IN - DEV SERVICES			\$100,000	N/A
Total Transfers In:	\$653,000	\$603,000	\$754,000	25%
Interest Income				
INTEREST RECEIPTS	\$40,000	\$245,000	\$315,000	28.6%
Total Interest Income:	\$40,000	\$245,000	\$315,000	28.6%
Total Revenue Source:	\$16,847,515	\$16,808,664	\$17,773,380	5.7%

Expenditures by Function

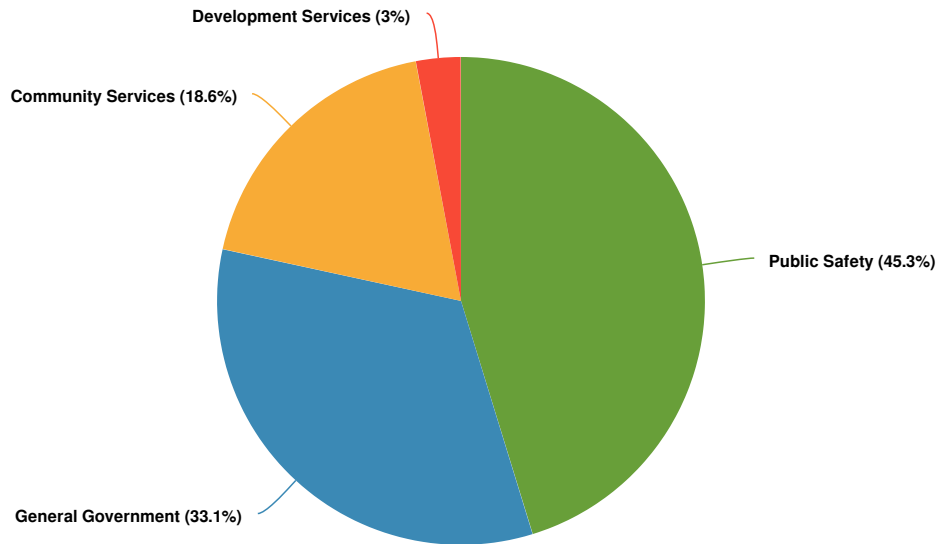
The **General Government** category is made up of the following departments: City Council, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, and Fleet and Facilities.

The **Public Safety** category is made up of Police, Fire, and Municipal Court.

The **Development Services** category includes Engineering.

Community Services is made up of the following departments: Community Engagement, Parks, and Library.

Budgeted Expenditures by Function



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
General Government				
City Council	\$46,803	\$46,803	\$44,578	-4.8%
Organizational	\$3,073,559	\$1,216,269	-\$28,184	-102.3%
City Manager	\$745,245	\$657,348	\$772,496	17.5%
City Secretary	\$319,915	\$316,594	\$314,113	-0.8%
Finance	\$1,784,049	\$1,932,613	\$2,116,855	9.5%
Human Resources	\$285,164	\$409,831	\$459,993	12.2%
Information Technology	\$588,628	\$722,042	\$1,014,178	40.5%
Public Works	\$2,604,077	\$2,740,036	\$0	-100%
Fleet & Facilities	\$0	\$0	\$1,363,682	N/A

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total General Government:	\$9,447,440	\$8,041,536	\$6,057,711	-24.7%
Public Safety				
Fire	\$1,362,012	\$1,685,059	\$1,790,387	6.3%
Police	\$4,024,885	\$4,491,359	\$5,952,760	32.5%
Municipal Court	\$396,162	\$379,408	\$529,288	39.5%
Total Public Safety:	\$5,783,058	\$6,555,826	\$8,272,435	26.2%
Community Services				
Parks	\$917,780	\$934,486	\$0	-100%
Library	\$814,525	\$884,571	\$968,532	9.5%
Community Engagement	\$1,165,514	\$1,025,237	\$687,394	-33%
Parks & Rec	\$0	\$0	\$1,747,114	N/A
Total Community Services:	\$2,897,819	\$2,844,294	\$3,403,040	19.6%
Development Services				
Engineering & Development	\$312,911	\$248,814	\$541,917	117.8%
Total Development Services:	\$312,911	\$248,814	\$541,917	117.8%
Total Expenditures:	\$18,441,228	\$17,690,470	\$18,275,103	3.3%

Expenditures by Expense Type

Personnel Costs

The Human Resources Department calculates personnel costs, including any increases in compensation rates. Since the City is a service organization, personnel costs are the single largest expenditure category for the General Fund, representing 67.4% and includes the costs related to salaries, taxes, insurance, and retirement benefits. The FY 2025 budget includes a 3.3% Cost of Living Adjustment (COLA) and a 2.5% merit (STEP) increase in wages at the employee's anniversary, after a successful review. The Personnel Changes section of this budget explains the staff changes and new positions within the General Fund. There is a total increase of two (2) FTE's. The city's contribution to the retirement program was increased by 8% to reach the employer contribution rate to be able to change the City's plan from a 6% to 7% city effective January 1, 2024 with City Council approval. In FY 2025 the City is budgeting retirement costs to reduce the retirement years of service from 25 years to 20 years.

Supplies and Materials

These object classifications are expendable materials and operating supplies necessary to conduct departmental activities. This category includes the computer replacements, software costs, and other office equipment items This category represents 4.3% of the budget.

Maintenance and Repairs

These object classifications are for expendable upkeep of physical properties which is used in carrying out operations and include building maintenance, vehicle repair, and computer and equipment repair. It also includes the maintenance paid for software utilized in the course of business. This category slightly decreased from FY 2024.

Occupancy

These object classifications are for the utilities and related expenses required to maintain a building, such as electricity, water, telephone, gas, and communications. This category represents 2.2% of the budget and remains static.

Contractual Services

These object classifications include services rendered to city activities by private firms or other outside agencies. Some of the largest contracts in this budget are for solid waste, police and fire dispatch, city engineering, building inspections, vehicle and equipment replacement lease payments, legal services, property and liability insurance, and the annual financial audit. The FY 2025 budget increase in this category included an increase in property insurance, additional lease payments to the Vehicle & Equipment Replacement Fund, and additional professional services for unforeseen projects. This category increased only slightly and represents 19.9% of the budget.

Other Charges

These object classifications are expenditures that do not apply to other expenditure classifications and include travel and training, membership dues, equipment rental, prisoner housing, 380 agreement reimbursements, administrative support allocation, election services, and historical structure refund. This list is not exclusive. There are currently no 380 agreements being budgeted.

Administrative Support Allocation

This allocation represents a percentage allocation for administrative services from the Water/Wastewater (W/WW), BP&L, Street Maintenance, Development Services and Hotel Occupancy Tax Funds. The departments providing support include City Council, Organizational, City Secretary, City Manager, Finance, Utility Customer Service, Human Resources, Information Technology, Community Engagement, and Public Works. This percentage is based on various factors including number of employees, amount of debt, etc. This allocation increased in the FY 2025 budget for several factors. In this budget, all positions being funded by Hotel Tax funds have been moved back to that budget and we have significantly reduced the administrative allocation from the Hotel Occupancy Tax fund to the General Fund. The overall allocation increased 13% due to the addition of 2 new departments allocating funds to the general fund.

Contingency

The Contingency category is funding for any unforeseen expenditures that may occur during the fiscal year. The Financial Management Policy states a minimum of \$35,000 must be appropriated in the budget. Expenses are not charged to this account directly; the budget is moved to the appropriate account for the expenditure.

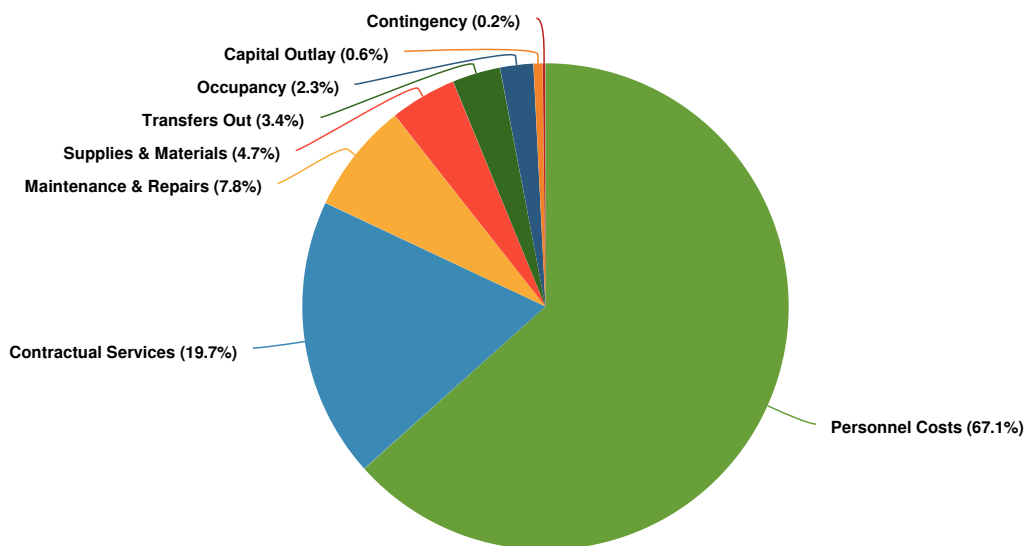
Capital Outlay

Capital Outlay expenditures have a useful life longer than a year and have a value of over \$5,000. This budget does not include any items in this category within the General Fund. These items are funded out of the General Fund one-time fund and the General Fund CIP fund.

Transfers Out

Transfers Out reflect a transfer from the General Fund to another fund within the City’s operating and capital budgets. In FY 2025, there were transfers to the Vehicle/Equipment Replacement Fund (\$620,000), General Fund CIP (\$0), Street Maintenance Fund (\$0), Cemetery fund (\$0), and General Fund One-Time Project Fund (\$0).

Budgeted Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personnel Costs	\$12,336,310	\$11,401,835	\$12,259,605	7.5%
Supplies & Materials	\$712,929	\$758,061	\$853,791	12.6%
Maintenance & Repairs	\$825,166	\$796,900	\$1,426,933	79.1%
Occupancy	\$380,653	\$390,529	\$426,536	9.2%
Contractual Services	\$3,094,572	\$3,410,207	\$3,602,382	5.6%
Other Charges	-\$994,421	-\$835,563	-\$1,067,144	27.7%
Contingency	\$35,000	\$35,000	\$35,000	0%
Capital Outlay	\$0	\$0	\$118,000	N/A
Transfers Out	\$2,051,018	\$1,733,500	\$620,000	-64.2%
Total Expense Objects:	\$18,441,228	\$17,690,470	\$18,275,103	3.3%



General Fund one-time Expenses

Fund Description

The General Fund (One-time expenses) is funded from excess fund balance from the General Fund and BEDC for special projects, representing one-time sources of revenue used to increase the efficiency and effectiveness of operations.

Summary

The General Fund is transferring from excess Fund Balance over the 25% policy reserve amount to fund several one-time projects listed below in the expenditure section.

General Fund one-time Expenses Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$82,749	\$245,198	\$285,146
Revenues			
Transfers In	\$382,395	\$80,500	\$0
Interest Income	\$0	\$8,000	\$8,000
Total Revenues:	\$382,395	\$88,500	\$8,000
Expenditures			
Supplies & Materials	\$81,200	\$80,500	\$6,000
Maintenance & Repairs	\$30,000	\$30,000	\$0
Contractual Services	\$255,000	\$145,000	\$45,000
Capital Outlay	\$90,000	\$0	\$80,000
Total Expenditures:	\$456,200	\$255,500	\$131,000
Total Revenues Less Expenditures:	-\$73,805	-\$167,000	-\$123,000
Ending Fund Balance:	\$8,944	\$78,198	\$162,146

Expenditures by Expense Type

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

Description	Department	Amount
Suitcase weights/Rock Screen - mowing equipment	Parks	\$6,000
Riverfront Park Playground Equipment	Parks	\$20,000
Riverfront Park Overlook Dock Repair	Parks	\$60,000
Annexation Plan (carryover FY23)	Dev Services	<u>\$45,000</u>
	TOTAL	\$131,000



Why?

To provide safe, reliable electric service to the citizens of Bastrop, Texas in a cost-effective, efficient manner through careful maintenance, and thoughtful capital improvements to the system.



Bastrop Power & Light

Fund Description

Bastrop Power & Light (BP&L) Fund is utilized to account for the financial activities related to the provision of electricity services to residents in the BP&L service territory. BP&L is responsible for the City's 7200-volt electric distribution system. There are 40.5 miles of overhead electrical lines and 7.1 miles of underground electrical lines, which provide services to approximately 2,922 customers. The Lower Colorado River Authority (LCRA) generates the electricity purchased by BP&L, acts as the liaison to the Electric Reliability Council of Texas (ERCOT) on behalf of BP&L and provides engineering studies and infrared and visual inspections that help pinpoint required system maintenance. LCRA also provides mutual assistance during disasters, providing personnel and equipment when needed.

Summary

The City of Bastrop is projecting \$9,484,000 of revenue in FY 2025, which represents a 6.9% increase over the prior year's budget. Budgeted expenditures are projected to increase by 2.3% or \$205,451 to \$9,105,925 in FY2025.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 35% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, this fund will have a 49% reserve at the end of FY 2025. The 7% increase in the fund balance from FY 2024 projected to FY 2025 ending, comes from excess revenues over expenditures.

Bastrop Power & Light Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$4,175,419	\$4,246,430	N/A
Revenues	\$7,809,241	\$8,872,870	\$9,484,000
Expenditures	\$8,175,435	\$8,945,474	\$9,348,350
Total Revenues Less Expenditures:	-\$366,194	-\$72,604	\$135,650
Ending Fund Balance:	\$3,809,225	\$4,173,826	N/A

Revenue Summary

The total budgeted revenue for FY 2025 is an increase of 6.8% from FY 2024 budgeted. The revenue projections are conservative and reflect an increase in the LCRA pass through rate. The increase is also due to some development in the BP&L service area.

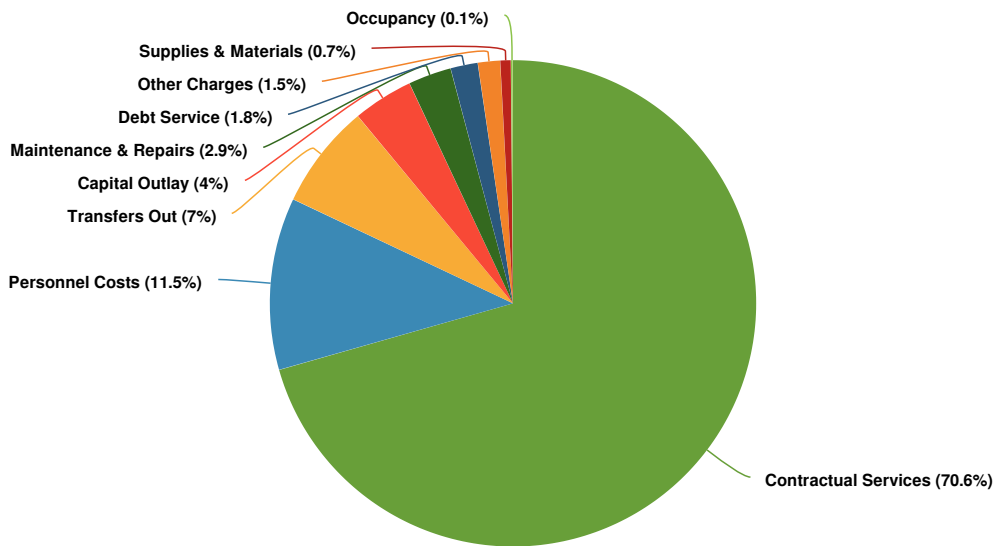
Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Bastrop Power & Light				
Electric Revenues	\$7,779,241	\$8,742,870	\$9,284,000	6.2%
Interest Income	\$30,000	\$130,000	\$200,000	53.8%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Bastrop Power & Light:	\$7,809,241	\$8,872,870	\$9,484,000	6.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Significant Base Budget changes for FY 2025

- The FY 2025 proposed budget includes a 5.8% wage adjustment. The Cost of Living Adjustment of 3.3% would be effective October 1st with the 2.5% merit (STEP) increase effective on the employment anniversary.
- The Maintenance and Repairs category increased due to inflation of costs to maintain the electric system.
- The Contractual Services increased due to the increase in the pass-through rate from LCRA of approximately 8%.

System Study Improvements

In accordance with the Services Agreement between the LCRA and the City of BAstrop, an Electric System Study was prepared to determine the adequacy of the existing distribution system, and to identify those improvements necessary to maintain reliable electric service over a five year time frame (2020-2025). The study is based on a detailed analysis of the existing system as well as the future system needed to meet future load growth within the City.

The report includes an analysis of the system performance, recommended system improvements and schedules, as well as an estimate of system construction costs. The study serves as a guideline for scheduling implementation system construction projects and provide cost estimates for budgets and financial forecasts.

The Electric System Study (2020-2025) was completed in FY 2022. All of the projects recommended for implementation from this study were implemented by the end of FY 2024. Money has been budgeted in FY 2025 for a new five year study to be completed.

Line Extensions

Line Extension revenue and expense can vary from year to year depending on development within the BP&L service area. There are several significant projects slated for FY 2025, so these accounts have been adjusted to reflect those.

Special Projects

FY 2025 is slated for upgrading and adding additional street lighting to promote pedestrian safety, traffic safety, enhanced walkability, and an opportunity to address citizen concerns regarding the need for more lighting in residential neighborhoods. The FY 2025 budget includes a carryover amount to continue this project.

Transfers Out

Transfers out include transfer to the Vehicle/Equipment and Replacement Fund (VERF) and the General Fund. The recommendation is not-to-exceed 11% of total current revenues transferred to the General Fund. This transfer is a flat amount to represent an in lieu of taxes amount, which can also be communicated as a return on investment amount. The General Fund transfer was increased back up to \$650K from \$600K. The transfer to VERF is to set funds aside for future vehicle and equipment replacements not yet in the VERF fund. BP&L is close to having all of its fleet and heavy equipment 100% in the VERF.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$1,097,248	\$1,001,668	\$1,070,570	6.9%
Supplies & Materials	\$52,700	\$49,800	\$65,675	31.9%
Maintenance & Repairs	\$234,500	\$267,000	\$267,000	0%
Occupancy	\$11,800	\$11,800	\$11,800	0%
Contractual Services	\$5,289,959	\$6,433,412	\$6,599,432	2.6%
Other Charges	\$46,000	\$39,200	\$139,200	255.1%
Contingency	\$159,758	\$0	\$0	0%
Capital Outlay	\$433,250	\$375,000	\$375,000	0%
Debt Service	\$165,220	\$167,594	\$169,673	1.2%
Transfers Out	\$685,000	\$600,000	\$650,000	8.3%
Total Expense Objects:	\$8,175,435	\$8,945,474	\$9,348,350	4.5%



Water & Wastewater Operating Fund

Fund Description

The Water and Wastewater enterprise is complex and made up of numerous funds. The main fund is the Water and Wastewater Operating Fund. This is where the operational revenues and expenditures are tracked. There is a Capital Improvement Fund, a Debt Service Fund, and an Impact Fee Fund (all shown separately).

Summary

The City of Bastrop is projecting \$9,628,000 of revenue in FY 2025, which represents a 7.9% increase over the prior year's budget. Budgeted expenditures are projected to increase by less than a half of percent or \$47,333 to \$9,612,280 in FY 2025.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 24% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, this fund will have a 24% reserve at the end of FY 2025. This fund is being stressed currently with significant capital improvement projects. The fiscal forecast does show this ending reserve trending up in future years. This is something we will monitor closely.

Water & Wastewater Operating Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$3,256,104	\$3,218,562	N/A
Revenues	\$7,927,692	\$8,922,540	\$9,628,000
Expenditures	\$8,592,325	\$9,573,234	\$9,617,899
Total Revenues Less Expenditures:	-\$664,633	-\$650,694	\$10,101
Ending Fund Balance:	\$2,591,471	\$2,567,868	N/A

Revenue by Fund

This fund generates the majority of its revenue through rates approved by the City Council. The rates are from a water and wastewater base fee along with consumption and service fees. There are a few wastewater wholesale customers with more anticipated in the future. West Bastrop Village has entered into a Wholesale Wastewater Agreement with the City of Bastrop. This subdivision started new home construction during FY 2022. The City will provide them with water through a Wholesale Water Agreement with Aqua Water Supply Corporation. There is the future Valverde subdivision that will also be served by the City's wastewater and a Wholesale Water Agreement with Aqua Water Supply Corporation. The revenue assumptions included in this budget are a 5% increase in the number of residential accounts serviced for water and wastewater, along with a correlating increase in consumption and 2.85% increase in commercial accounts.

RATES

The increases recommended in this budget are a **water rate** base fee increase of \$5.00 and increases on the base fee for 1.5" meters and above based on the chart below. This change was part of a phase-in plan that was recommended by the city's rate consultant to meet American Water Works Association meter equivalency standards by FY 2025.

Demand Charge by Meter Size - Water

Meter Size	Current Rate	FY 2024	FY 2025
3/4"	27.72	32.72	32.72
1"	47.13	54.53	54.53
1.5"	87.24	106.5	109.09
2"	136.01	168.59	174.5
3"	255.02	316.10	327.20
4"	379.24	503.96	545.33
6"	819.06	1,038.19	1,090.67

These rate increases will be brought to City Council by Ordinance at the end of September 2024. It will go into effect November 1, 2024 and will be applied to the November utility bills that are generated at the end of November 2023.

Revenue by Fund

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Water/Wastewater Fund				
Wastewater Revenue	\$4,100,839	\$4,318,740	\$4,763,000	10.3%
Water Revenue	\$3,796,520	\$4,489,300	\$4,715,000	5%
Miscellaneous	\$7,500	\$4,500	\$0	-100%
Interest Income	\$22,833	\$110,000	\$150,000	36.4%
Total Water/Wastewater Fund:	\$7,927,692	\$8,922,540	\$9,628,000	7.9%

Expenditures by Fund

The individual department budgets can be found in the department budget pages. This is an overview of this fund at a summary level.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Water/Wastewater Fund				
Personnel Costs	\$2,059,463	\$2,028,064	\$2,387,635	17.7%
Supplies & Materials	\$266,070	\$322,600	\$393,600	22%
Maintenance & Repairs	\$673,380	\$740,780	\$878,750	18.6%
Occupancy	\$340,300	\$537,900	\$554,700	3.1%
Contractual Services	\$1,521,372	\$1,520,620	\$1,595,944	5%
Other Charges	\$43,340	\$38,270	\$37,270	-2.6%
Contingency	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$3,678,400	\$4,375,000	\$3,760,000	-14.1%
Total Water/Wastewater Fund:	\$8,592,325	\$9,573,234	\$9,617,899	0.5%



Hotel Occupancy Tax Fund

Fund Description

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

Summary

The City of Bastrop is projecting \$3,958,000 of revenue in FY 2025, which represents a 10.8% decrease over the prior year's budget. Budgeted expenditures are projected to decrease by \$243,074 to \$4,015,709 in FY 2025.

The Financial Management Policy states that the General Fund must maintain, at a minimum, 50% of Operating Expenditures in Fund Balance reserves. Based on the ending Fund Balances represented below, this fund will have a 98% reserve at the end of FY 2025. The fund balance from FY 2024 projected to FY 2025 ending will remain relatively static.

Hotel Occupancy Tax Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$3,633,804	\$3,408,456	\$2,735,769
Revenues	\$3,131,554	\$4,441,540	\$3,958,000
Expenditures	\$3,899,827	\$4,258,786	\$4,040,117
Total Revenues Less Expenditures:	-\$768,273	\$182,754	-\$82,117
Ending Fund Balance:	\$2,865,531	\$3,591,210	\$2,653,652

Revenues by Source

Revenue Assumptions

The overall FY 2024 year-end projected revenue is down by 18.75% under the original adopted budget. An amendment was made to reduce the budgeted revenue in the middle of FY 2024. Revenue is budgeted to be \$3,958,000 for FY 2025, which is 8% or \$291,460 more than FY 2024 year-end budget projections.

Outlined below are explanations for two (2) major sources that make up 96% of the fund's revenue.

Hotel Occupancy Tax

Hotel Occupancy Tax is set at a rate of 13.5% in the City of Bastrop and its ETJ. Of the tax collected, 6% goes to the State, 7% goes to the City, and .5% goes to the County, if in the City's ETJ. Hotel Occupancy Tax is budgeted at \$3,500,000 which is 7% increase from the FY 2024 amended budget. With the tourism industry growing in Bastrop, the proposed revenue is in line with current projections.

Charges for Services

These fees represent revenues collected from Convention Center sponsored events, such as Farm Street Opry; Main Street sponsored events, such as Table on Main; Convention Center rentals, and catering services. The FY 2025 budgeted amount is \$301,000, which is approximately 2.5% or \$7,500 more than FY 2024 budget.

Intergovernmental - This category includes \$25,000 from the Bastrop Economic Development Corporation and \$11,000 from Visit Bastrop.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes & Penalties	\$2,830,000	\$4,000,000	\$3,500,000	-12.5%
Licenses & Permits	\$2,000	\$2,000	\$2,000	0%
Charges for Services	\$218,000	\$293,500	\$301,000	2.6%
Intergovernmental	\$66,554	\$61,040	\$40,000	-34.5%
Interest Income	\$15,000	\$85,000	\$115,000	35.3%
Total Revenue Source:	\$3,131,554	\$4,441,540	\$3,958,000	-10.9%

Expenditures by Fund

The individual department budgets can be found in the department budget pages. This is an overview of this fund at a summary level.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Hotel/Motel Tax Fund			
Personnel Costs	\$0	\$448,586	\$586,655
Supplies & Materials	\$65,200	\$56,200	\$56,700
Maintenance & Repairs	\$51,450	\$51,450	\$54,500
Occupancy	\$51,200	\$51,296	\$51,296
Contractual Services	\$3,000,967	\$2,961,744	\$2,573,356
Other Charges	\$149,510	\$138,010	\$171,510
Contingency	\$33,500	\$33,500	\$28,500

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Capital Outlay	\$25,000	\$0	\$0
Transfers Out	\$523,000	\$518,000	\$517,600
Total Hotel/Motel Tax Fund:	\$3,899,827	\$4,258,786	\$4,040,117



Summary

This fund was new for FY 2024. This department was previously in the General Fund. It has been determined that this department and its related revenue be treated as a Special Revenue Fund. The beginning fund balance was estimated using the net of FY 2023 projected revenue over projected expenditures. The available fund balance in this fund will be used for the purposes of future development and/or additional expenditure needs within this fund. The budget is projecting \$1,930,000 of revenue in FY 2025, which represents a 22% decrease from the prior year. Budgeted expenditures are projected to increase by 7% or \$122,036K to \$1,822,024 in FY 2025.

Services



Development Services Comprehensive Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$1	\$877,117
Revenues	\$2,476,000	\$1,930,000
Expenditures	\$1,699,988	\$1,848,655
Total Revenues Less Expenditures:	\$776,012	\$81,345
Ending Fund Balance:	\$776,013	\$958,462

Revenues by Source

The proposed FY 2025 revenue is based on the a decreased level of development activity than we saw in FY 2023 based on trends in FY 2024. There are active developments including Pearl River, Valverde subdivision, Burleson Crossing East, and several smaller infill projects. The economy continues to be strong.

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Licenses & Permits		
INSPECTION FEES	\$400,000	\$400,000
FIRE INSPECTION FEES	\$6,000	\$10,000
DEVELOPMENT AGREEMENTS	\$50,000	\$50,000
PUBLIC IMPROVEMENT FEES	\$750,000	\$250,000
SITE DEVELOPMENT PLANNING	\$35,000	\$35,000
FIRE REVIEW FEE	\$15,000	\$15,000
BUILDING PERMITS-RESIDENTIAL	\$400,000	\$410,000
BUILDING PERMITS-COMMERCIAL	\$450,000	\$500,000
ZONING FEES	\$50,000	\$50,000
PLATTING FEES	\$200,000	\$75,000
TRADE PERMIT	\$120,000	\$135,000
Total Licenses & Permits:	\$2,476,000	\$1,930,000
Total Revenue Source:	\$2,476,000	\$1,930,000

Significant Base Budget Changes in FY 2025

This department includes 3 divisions, Planning, Customer Service, and Building Inspections. Personnel costs decreased with a vacant position not being filled. The department currently has 14 positions. . As you will see, the Contractual Service line has been increased significantly to include the cost of half of the assistant city manager and the department's portion of administrative costs. ThThe Budget Overview section includes a detail of all personnel changes.

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Development Services		
Customer Service		
Personnel Costs	\$394,940	\$303,050
Supplies & Materials	\$7,000	\$11,500
Maintenance & Repairs	\$13,020	\$13,020
Occupancy	\$2,500	\$2,500
Contractual Services	\$700	\$215,755
Other Charges	\$8,500	\$37,000
Total Customer Service:	\$426,660	\$582,825
Building Inspection		
Personnel Costs	\$451,871	\$401,340
Supplies & Materials	\$7,050	\$19,000
Maintenance & Repairs	\$1,000	\$3,000
Occupancy	\$2,200	\$2,200
Contractual Services	\$86,207	\$123,610
Other Charges	\$14,000	\$54,150
Total Building Inspection:	\$562,328	\$603,300
Planning		
Personnel Costs	\$672,150	\$599,680
Supplies & Materials	\$5,000	\$11,000
Maintenance & Repairs	\$7,250	\$7,250
Occupancy	\$7,100	\$7,100
Contractual Services	\$9,500	\$20,000
Other Charges	\$10,000	\$17,500
Total Planning:	\$711,000	\$662,530
Total Development Services:	\$1,699,988	\$1,848,655
Total Expenditures:	\$1,699,988	\$1,848,655



Vehicle and Equip Replacement Fund

Fund Description

The Vehicle and Equipment Replacement Fund has been established to account for activities related to vehicle and equipment replacement services provided to other departments within the City on a cost-reimbursement basis.

Summary

The City of Bastrop is budgeting for \$2,153,311 of revenue in FY 2025, which represents a 21% increase from the prior year. Budgeted expenditures are projected to increase by 61% or \$1,101,300 to \$2,905,368 in FY 2024.

Vehicle and Equip Replacement Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY25 Budget Book EWM (Vehicle/Equip Rplc Fund)
Beginning Fund Balance:	\$4,426,869	\$5,090,034	\$5,315,955
Revenues	\$1,435,490	\$1,811,584	\$2,195,311
Expenditures	\$918,623	\$1,804,068	\$2,905,368
Total Revenues Less Expenditures:	\$516,867	\$7,516	-\$710,057
Ending Fund Balance:	\$4,943,736	\$5,097,550	\$4,605,898

Revenues by Source

The majority of the revenue in FY 2025 is coming from transfers into the fund from the General Fund and Water/Wastewater Fund. Since not all of the city's fleet and equipment are participating in the replacement fund, there must be up front capital used to make the initial purchase, then the department contribution will start annually to be available when the assets need replacing in the future.

Transfer In:

Fund	Amount
General Fund	\$620,000
WaterWastewater	\$50,000
TOTAL TRANSFER IN	\$670,000

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

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Charges for Services	\$666,867	\$851,584	\$1,378,311	61.9%
Transfers In	\$753,623	\$865,000	\$712,000	-17.7%
Interest Income	\$15,000	\$95,000	\$105,000	10.5%
Total Revenue Source:	\$1,435,490	\$1,811,584	\$2,195,311	21.2%



Expenditures by Expense Type

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

Description	Department	New/Rplc	Amount
Virtual Servers Host Replacement	Information Technology	R	\$166,087
Virtual Servers Storage Replacement	Information Technology	R	\$218,090
Truck - Crew Cab	Building Maintenance	N	\$49,020
Truck - Crew Cab	Building Maintenance	N	\$49,020
Truck - Crew Cab	Building Maintenance	N	\$53,930
10 Vehicles - Outfitted	Police	N/R	\$850,000
Stryker Lifepak	Fire	N	\$43,832
Stryker Lucas Device	Fire	N	\$20,914
Mower	Public Works-Parks	R	\$21,500
Utility Vehicle	Street Maintenance	N	22,617
Zero Turn Mower	Street Maintenance	R	\$21,417
Ashpalt Roller	Street Maintenance	N	\$60,555
Paving Machine	Street Maintenance	R	\$224,431
Backhoe	Street Maintenance	R	\$132,062
Patch Truck Dump Bed	Street Maintenance	N	\$18,845
Truck - 1/2 ton	W/WW	R	\$50,318
Truck- 1/2 ton	W/WW	R	\$50,318
Truck- 1/2 ton	W/WW	R	\$50,318
Dump Truck	W/WW	R	\$104,408
Mini Excavator	W/WW	N	\$81,250
Truck - 3/4 ton	BP&L	R	\$86,750
Truck - 3/4 ton	BP&L	R	\$86,750
TOTAL			\$2,453,427

The contractual services represent the lease payments for leased vehicles. We are not adding any leased vehicles in FY 2025

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Contractual Services				
LEASE PAYMENTS	\$200,000	\$435,068	\$451,941	3.9%
Total Contractual Services:	\$200,000	\$435,068	\$451,941	3.9%
Capital Outlay				
EQUIPMENT	\$183,623	\$230,000	\$1,104,927	380.4%
VEHICLE	\$535,000	\$1,139,000	\$1,348,500	18.4%
Total Capital Outlay:	\$718,623	\$1,369,000	\$2,453,427	79.2%
Total Expense Objects:	\$918,623	\$1,804,068	\$2,905,368	61%



Type B - Bastrop Economic Development Corp.

Fund Description

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

Summary

The City of Bastrop is budgeting for \$1,402,572 of revenue in FY 2025, which represents a 70.4% decrease over the prior year budget. The sales tax allocation was decreased by 3/8 of 1 cent beginning April 2024 as voted on by the citizens. Budgeted expenditures are projected to decrease by 87% or \$9,014,333 to \$1,336,916 in FY 2025. There are projects that will be funded through prior year funds.

Type B - Bastrop Economic Development Corp. Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$7,573,896	\$9,504,234	\$9,882,141
Revenues	\$4,213,909	\$4,746,140	\$1,402,572
Expenditures	\$9,409,248	\$10,350,970	\$2,336,916
Total Revenues Less Expenditures:	-\$5,195,339	-\$5,604,830	-\$934,344
Ending Fund Balance:	\$2,378,557	\$3,899,404	\$8,947,797

Revenues by Source

The City of Bastrop adopted and levied a one-half of one percent sales tax at an election held on January 21, 1995, for the purpose of Type B economic development. Sales tax revenue is 94% of the total revenue.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes & Penalties	\$4,183,039	\$4,458,090	\$1,114,522	-75%
Charges for Services	\$15,870	\$18,050	\$18,050	0%
Miscellaneous	\$0	\$20,000	\$20,000	0%
Interest Income	\$15,000	\$250,000	\$250,000	0%
Total Revenue Source:	\$4,213,909	\$4,746,140	\$1,402,572	-70.4%



Expenditures by Expense Type

The reduction in personnel costs is a reduction in staff. There will be 2 FTEs, an interim executive director, and a part time employee. The decrease in contractual service is due to a significant amount of projects being complete in FY2024. The remaining projects the EDC is funding are Blakey Lane extension and the sports complex study. The reduction in Capital Outlay is due to all projects being substantially complete in FY 2024 with no new projects planned for FY 2025.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$905,739	\$799,383	\$306,454	-61.7%
Supplies & Materials	\$20,560	\$14,200	\$5,000	-64.8%
Maintenance & Repairs	\$16,000	\$16,000	\$12,000	-25%
Occupancy	\$58,400	\$56,200	\$13,675	-75.7%
Contractual Services	\$3,039,560	\$5,101,560	\$1,284,060	-74.8%
Other Charges	\$1,072,375	\$638,400	\$215,500	-66.2%
Contingency	\$25,000	\$50,000	\$25,000	-50%
Capital Outlay	\$4,000,000	\$3,400,000	\$200,000	-94.1%
Debt Service	\$271,614	\$275,227	\$275,227	0%
Total Expense Objects:	\$9,409,248	\$10,350,970	\$2,336,916	-77.4%

Contractual Services - City Projects Funded

PROJECT	AMOUNT
Downtown Lighting Project (carryover)	\$60,000
Blakey Lane Extension (carryover)	\$771,725
TOTAL	\$4,772,000

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





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

Summary

The City of Bastrop is budgeting for \$165,800 of revenue in FY 2025, which represents a 1.5% increase over the prior year. There will also be a transfer in of approximately \$650,000 from the general fund for the construction of the columbarium. This will be repaid to the general fund. Budgeted expenditures are projected to increase by 227% or \$566,327 to \$815,567 in FY 2025.

Fairview Cemetery Funds Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$116,148	\$87,724	\$60,505
Revenues	\$161,200	\$163,400	\$815,800
Expenditures	\$217,901	\$249,243	\$815,567
Total Revenues Less Expenditures:	-\$56,701	-\$85,843	\$233
Ending Fund Balance:	\$59,447	\$1,881	\$60,738

Revenue by Fund

The \$83,600 in miscellaneous revenue is the fee for burial opening and closing. This is partially offset by a contracted service expense. This was a new service the city took over in FY 2023. Lot sales revenue was increased by 15.4% due to the expansion of the cemetery. The transfer from the General Fund is support for an the development of Block 9.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fairview Cemetery - Oper				
MISCELLANEOUS	\$76,000	\$53,200	\$83,600	57.1%
RECORDING FEES	\$1,200	\$1,200	\$1,200	0%
PERMIT FEES	\$3,000	\$2,500	\$2,500	0%
LOT SALES - OPERATING	\$80,000	\$65,000	\$75,000	15.4%
TRANS IN - GENERAL FUND		\$38,000	\$650,000	1,610.5%
INTEREST EARNED-OPERATING	\$1,000	\$3,500	\$3,500	0%
Total Fairview Cemetery - Oper:	\$161,200	\$163,400	\$815,800	399.3%

Expenditures by Expense Type

The Maintenance and Repairs include street maintenance on selected streets. The Contractual Services include grave burial services, and seasonal help for keeping up with the mowing during the summer.

Capital outlay is for engineering costs associated with the development of Block 9 for future lot sales

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$65,316	\$67,608	\$70,287	4%
Supplies & Materials	\$4,200	\$5,100	\$7,750	52%
Maintenance & Repairs	\$34,005	\$7,005	\$8,500	21.3%
Occupancy	\$2,600	\$2,600	\$2,600	0%
Contractual Services	\$96,900	\$63,050	\$72,550	15.1%
Other Charges	\$880	\$880	\$880	0%
Contingency	\$3,000	\$3,000	\$3,000	0%
Capital Outlay	\$11,000	\$100,000	\$650,000	550%
Total Expense Objects:	\$217,901	\$249,243	\$815,567	227.2%



Fairview Cemetery Permanent Fund

This fund is the perpetual trust fund created by the city. This fund receives 20% of the sale of plots to be invested in the long-term to be able to have the funds necessary to maintain the cemetery when there are no longer plots to sell.

Summary

The total revenue is projected at \$37,000 for FY 2025, which is an increase of 5.8% over FY 2024. This increase is attributed to higher rate of return on the long-term investments. There are no expenditures in this fund.

Fairview Cemetery Permanent Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$441,542	\$473,860	\$514,582
Revenues	\$23,500	\$35,000	\$37,000
Total Revenues Less Expenditures:	\$23,500	\$35,000	\$37,000
Ending Fund Balance:	\$465,042	\$508,860	\$551,582

Revenues by Source

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Revenue Source			
Miscellaneous			
LOT SALES - PERMANENT	\$20,000	\$20,000	\$22,000
Total Miscellaneous:	\$20,000	\$20,000	\$22,000
Interest Income			
INTEREST INCOME-PERMANENT	\$3,500	\$15,000	\$15,000
Total Interest Income:	\$3,500	\$15,000	\$15,000
Total Revenue Source:	\$23,500	\$35,000	\$37,000



Library Designated

Fund Description

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

Summary

The City of Bastrop is budgeting for \$21,000 of revenue in FY 2025, which represents no increase over the prior year. Budgeted expenditures are projected to increase by \$3,300 to \$20,800 in FY 2025.

The FY 2025 budget will be used to supplement the library's general fund budget with funds for additional book inventory. The transfer to the General Fund is to offset the cost of temporary summer staff to support the annual summer reading program.

Library Designated Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$63,750	\$38,360	\$45,672
Revenues			
Miscellaneous	\$20,000	\$20,000	\$20,000
Interest Income	\$750	\$1,000	\$1,000
Total Revenues:	\$20,750	\$21,000	\$21,000
Expenditures			
Supplies & Materials	\$20,000	\$10,500	\$11,500
Maintenance & Repairs	\$20,000	\$0	\$0
Contractual Services	\$1,000	\$1,000	\$800
Other Charges	\$5,000	\$3,000	\$2,500
Transfers Out	\$3,000	\$3,000	\$4,000
Total Expenditures:	\$49,000	\$17,500	\$18,800
Total Revenues Less Expenditures:	-\$28,250	\$3,500	\$2,200
Ending Fund Balance:	\$35,500	\$41,860	\$47,872





Hunter's Crossing Public Improvement District

Fund Description

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

Summary

The City of Bastrop is budgeting for \$559,019 of revenue in FY 2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to remain static in FY 2025.

Hunter's Crossing Public Improvement District Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$92,817	\$118,171	\$245,238
Revenues	\$575,879	\$581,279	\$581,279
Expenditures	\$552,405	\$559,019	\$559,019
Total Revenues Less Expenditures:	\$23,474	\$22,260	\$22,260
Ending Fund Balance:	\$116,291	\$140,431	\$267,498

Revenues by Source

The Service and Assessment Plan was reviewed and approved by City Council on August 13, 2025. There were no changes to the assessment amounts for this budget period.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes & Penalties	\$574,279	\$574,279	\$574,279	0%
Interest Income	\$1,600	\$7,000	\$7,000	0%
Total Revenue Source:	\$575,879	\$581,279	\$581,279	0%



Expenditures by Expense Type

The transfer out is related to debt service for the fence replacement project.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Maintenance & Repairs	\$107,530	\$111,144	\$111,144	0%
Contractual Services	\$22,975	\$17,975	\$17,975	0%
Other Charges	\$355,000	\$355,000	\$355,000	0%
Transfers Out	\$66,900	\$74,900	\$74,900	0%
Total Expense Objects:	\$552,405	\$559,019	\$559,019	0%



Water/WW Impact Fees

The City of Bastrop has adopted water and wastewater impact fees to allow development to share the cost of infrastructure needs. These fees are reviewed at least every five years and adopted by the City Council. The City has been reviewing these fees more frequently due to changes in costs and demands for additional projects. These funds can be used to pay debt payments or fund projects directly. This fund is very important in allowing the City to control the rates charged to current customers.

Summary

The City of Bastrop is projecting \$3.42M of revenue in FY2025, which represents a 29.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.5% or \$2.42M to \$3.71M in FY2025.

Water/WW Impact Fees Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$4,615,273	\$3,959,351	\$2,772,430
Revenues	\$3,330,450	\$4,848,640	\$3,415,997
Expenditures	\$5,884,300	\$6,125,501	\$3,707,000
Total Revenues Less Expenditures:	-\$2,553,850	-\$1,276,861	-\$291,003
Ending Fund Balance:	\$2,061,423	\$2,682,490	\$2,481,427

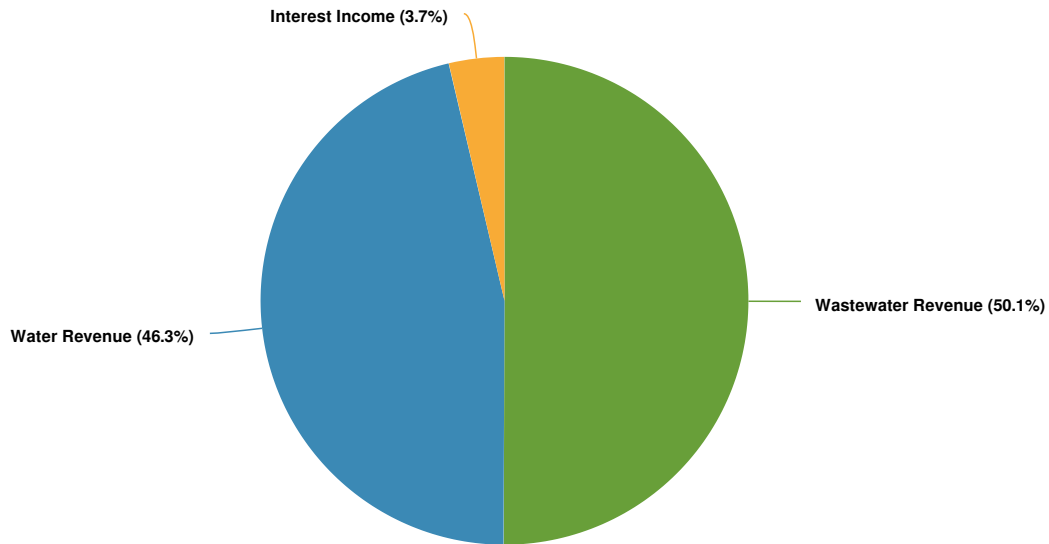
Revenues by Source

The Impact Fee Fund generates revenue through impact fees that are assessed and collected as a part of development. This fee was last adopted on July 26, 2022. The City has hired a consultant to perform an impact fee study. Once the study is received we will consider adjust the impact fee as suggested.

The revenue estimates are based on the following assumptions:

- Val Verde - 250 LUE's (water & wastewater)
- West Bastrop Village - 50 LUE's (wastewater)

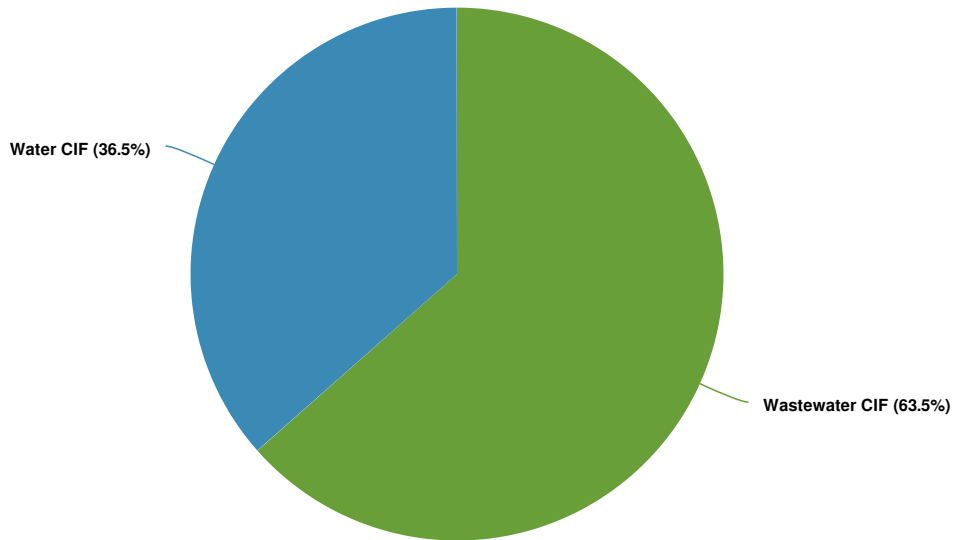
Projected 2025 Revenues by Source



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Revenue Source			
Wastewater Revenue	\$2,459,941	\$2,649,094	\$1,710,097
Water Revenue	\$848,509	\$2,074,546	\$1,580,900
Interest Income	\$22,000	\$125,000	\$125,000
Total Revenue Source:	\$3,330,450	\$4,848,640	\$3,415,997

Expenditures by Function

Budgeted Expenditures by Function



The contractual service is the cost of a fee review if needed. We use a third party consultant to facilitate the review and calculate the fees. The transfer out is the amount going to debt service on bonds already issued for eligible projects.

The capital outlay is for the following projects:

- Water - 1 MG Elevated Tank east of FM 969
- Wastewater - \$1.5M for finishing Westside Collectin Lines for WWTP#3 and \$1.5M for Transfer Lift Station and Force Main for WWTP#3

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Expenditures			
Water CIF			
Contractual Services	\$5,000	\$5,000	\$5,000
Capital Outlay	\$2,300,000	\$1,000,000	\$0
Transfers Out	\$321,300	\$1,093,714	\$1,348,500
Total Water CIF:	\$2,626,300	\$2,098,714	\$1,353,500
Wastewater CIF			
Contractual Services	\$5,000	\$5,000	\$5,000
Capital Outlay	\$2,500,000	\$3,000,000	\$1,000,000
Transfers Out	\$753,000	\$1,021,787	\$1,348,500
Total Wastewater CIF:	\$3,258,000	\$4,026,787	\$2,353,500
Total Expenditures:	\$5,884,300	\$6,125,501	\$3,707,000



General Gov't CIP Projects

Fund Description

This fund was created to track Capital Improvement Plan projects.

Summary

The City of Bastrop is budgeting for \$4,792,000 of revenue in FY 2024, which represents a 57% increase over the prior year. Budgeted expenditures are projected to increase by 67% or \$2,113,240 to \$5,265,240 in FY 2024. The projects being funded are detailed in the expenditure schedule below.

General Gov't CIP Projects Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$158,561	\$206,132	\$239,683
Revenues	\$3,052,000	\$4,792,000	\$841,057
Expenditures	\$3,152,000	\$5,265,240	\$839,557
Total Revenues Less Expenditures:	-\$100,000	-\$473,240	\$1,500
Ending Fund Balance:	\$58,561	-\$267,108	\$241,183

Revenue by Fund

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

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
CIP General Gov't Projects				
CAPITAL CONTRIBUTIONS	\$2,687,000	\$4,772,000	\$839,557	-82.4%
<i>Downtown Lighting Proj</i>	\$164,000	\$141,500	\$25,000	-82.3%
<i>Sports Complex Study</i>	\$50,000	\$0	\$0	0%
<i>Agnes Ext grant match</i>	\$43,000	\$123,000	\$42,832	-65.2%
<i>Transportation Master Plan 50%</i>	\$100,000	\$0	\$0	0%
<i>Emile MC & Rec Complex Site Plan</i>	\$100,000	\$0	\$0	0%
<i>Intersection Improv Eng</i>	\$230,000	\$207,500	\$0	-100%
<i>Blakey Ln St Ext. Proj.</i>	\$1,000,000	\$1,350,000	\$771,725	-42.8%
<i>South St to Lovers Ln Ext.</i>	\$1,000,000	\$2,950,000	\$0	-100%
TRANS IN - GENERAL FUND #101	\$365,000	\$0	\$0	0%
<i>Transportation Master Plan 50%</i>	\$100,000	\$0	\$0	0%
<i>Transportation Impact Fee</i>	\$80,000	\$0	\$0	0%
<i>Facilities Master Plan</i>	\$120,000	\$0	\$0	0%
<i>Park Improvements</i>	\$65,000	\$0	\$0	0%
INTEREST EARNED	\$0	\$20,000	\$1,500	-92.5%
Total CIP General Gov't Projects:	\$3,052,000	\$4,792,000	\$841,057	-82.4%



Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Contractual Services				
PROFESSIONAL SERVICE	\$780,000	\$570,740	\$0	-100%
<i>Comp plan</i>	\$100,000	\$93,240	\$0	-100%
<i>Sports Complex Study</i>	\$50,000	\$0	\$0	0%
<i>Transportation Impact Fee</i>	\$80,000	\$0	\$0	0%
<i>Transportation Master Plan</i>	\$200,000	\$150,000	\$0	-100%
<i>Intersection Improv Eng</i>	\$230,000	\$207,500	\$0	-100%
<i>Facilities Master Plan</i>	\$120,000	\$120,000	\$0	-100%
Total Contractual Services:	\$780,000	\$570,740	\$0	-100%
Capital Outlay				
CAPITAL OUTLAY	\$2,372,000	\$4,694,500	\$839,557	-82.1%
<i>Playground Equip</i>	\$65,000	\$130,000	\$0	-100%
<i>Downtown Lighting Proj</i>	\$164,000	\$141,500	\$25,000	-82.3%
<i>Agnes Ext grant match</i>	\$43,000	\$123,000	\$42,832	-65.2%
<i>Emile MC & Rec Complex Site Plan</i>	\$100,000	\$0	\$0	0%
<i>Blakey Ln St Extension</i>	\$1,000,000	\$1,350,000	\$771,725	-42.8%
<i>South St to Lovers Ln Ext</i>	\$1,000,000	\$2,950,000	\$0	-100%
Total Capital Outlay:	\$2,372,000	\$4,694,500	\$839,557	-82.1%
Total Expense Objects:	\$3,152,000	\$5,265,240	\$839,557	-84.1%



Street Maintenance Fund

Fund Description

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

Summary

The City of Bastrop is budgeting for \$2,914,000 of revenue in FY 2025. In FY 2024 the citizens voted to allocate 3/8 of 1 cent of sales tax to the street maintenance fund beginning April 2024. Budgeted expenditures are projected to increase by 217% or \$2,002,513 to \$2,924,009 in FY 2025. .

Street Maintenance Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$109,410	\$581,322	\$2,495,328
Revenues			
Taxes & Penalties			\$2,925,000
Other Income			\$64,000
Transfers In	\$800,000	\$800,000	\$0
Interest Income	\$3,500	\$10,000	\$50,000
Total Revenues:	\$803,500	\$810,000	\$3,039,000
Expenditures			
Personnel Costs	\$0	\$0	\$1,268,876
Supplies & Materials			\$152,000
Maintenance & Repairs	\$0	\$0	\$675,000
Occupancy			\$10,750
Contractual Services	\$0	\$0	\$430,574
Other Charges			\$1,800
Capital Outlay	\$807,927	\$921,483	\$500,000
Total Expenditures:	\$807,927	\$921,483	\$3,039,000
Total Revenues Less Expenditures:	-\$4,427	-\$111,483	\$0
Ending Fund Balance:	\$104,983	\$469,839	\$2,495,328



Expenditures by Expense Type

During FY 2022, the city contracted for an update to the Pavement Condition Index. This update provided feedback on the current condition of the city streets and established street maintenance plans, with a list of streets in priority for the next several years. In FY 2024 the City of Bastrop reviewed the lists of streets and their conditions and initiated a plan to begin repairs and maintenance on the streets in the poorest conditions.

In FY 2025 the Street Maintenance Fund plans to perform the following work to continue :

- 24 Lane miles of HA5
- 5 Lane Miles of Double Seal & HA5
- 4 Lane Miles of 2" overlay TyD & Under Seal
- Pecan Park Subdivision with Terra Cool
- 3 Lane Miles of 8" Full Depth Repair
- 3 Lane Miles of Rehab P2 Stabilization

- 2300 Linear Feet of 4' Wide Sidewalks

- 1170 Linear Feet of new guardrails to bring up to standard

- 1630 Linear feet of New Concrete Flume to improve drainage

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel Costs			
OPERATIONAL SALARIES		\$863,800	N/A
OVERTIME		\$10,000	N/A
SOCIAL SECURITY		\$66,100	N/A
RETIREMENT		\$122,200	N/A
GROUP INSURANCE		\$150,000	N/A
WORKERS COMP		\$50,576	N/A
LONGEVITY		\$6,200	N/A
Total Personnel Costs:	\$0	\$1,268,876	N/A
Supplies & Materials			
SUPPLIES		\$3,500	N/A
OFFICE EQUIPMENT/FURNITURE		\$2,000	N/A
EQUIPMENT		\$2,000	N/A
JANITORIAL EQUIPMENT		\$500	N/A
CHEMICALS		\$12,500	N/A
SMALL TOOLS		\$4,000	N/A
FUEL		\$40,000	N/A
STREET SIGNS & 911 ADDRESSING		\$12,500	N/A
HOT MIX, ASPHALT, GRAVEL		\$75,000	N/A
Total Supplies & Materials:		\$152,000	N/A
Maintenance & Repairs			
EQUIPMENT MAINTENANCE		\$35,000	N/A

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SIDEWALKS		\$20,000	N/A
CRACK SEAL	\$0	\$20,000	N/A
DRAINAGE	\$0	\$50,000	N/A
SURFACE TREATMENT	\$0	\$75,000	N/A
STRUCTURAL OVERLAY	\$0	\$472,000	N/A
PARKING LOTS		\$3,000	N/A
Total Maintenance & Repairs:	\$0	\$675,000	N/A
Occupancy			
COMMUNICATIONS		\$3,500	N/A
UTILITIES		\$7,250	N/A
Total Occupancy:		\$10,750	N/A
Contractual Services			
PROFESSIONAL SERVICES		\$3,500	N/A
UNIFORMS		\$15,300	N/A
ENGINEERING	\$0	\$10,000	N/A
ADMINISTRATIVE SERVICES		\$50,000	N/A
CONTRACTED SERVICES		\$130,000	N/A
EQUIPMENT RENTAL		\$5,000	N/A
VEHICLE/EQUIP REPLACEMENT FEE		\$216,774	N/A
Total Contractual Services:	\$0	\$430,574	N/A
Other Charges			
ADVERTISING		\$150	N/A
TRAVEL & TRAINING		\$1,500	N/A
DUES, SUBSCRIPTION AND PUB		\$150	N/A
Total Other Charges:		\$1,800	N/A
Capital Outlay			
STREET IMPROVEMENTS	\$921,483	\$500,000	-45.7%
Total Capital Outlay:	\$921,483	\$500,000	-45.7%
Total Expense Objects:	\$921,483	\$3,039,000	229.8%





Park/Trail Land Dedication Fund

Fund Description

This fund is used to account for receipts and disbursement of funds designated for special improvement projects related to City parks and trails.

Summary

The City of Bastrop is projecting \$1,865 of revenue in FY 2024. Budgeted expenditures are projected to be \$0. This fund received a prepaid payment for a 75-year lease with Bastrop County for Mayfest Park. This lease revenue is earned over the life of the lease. A portion of the skate park was expensed through this fund and against future earnings. This is the reason for the negative fund balance.

Park/Trail Land Dedication Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	-\$83,054	-\$81,267	-\$79,470
Revenues			
Charges for Services	\$1,365	\$1,365	\$1,365
Interest Income	\$100	\$500	\$500
Total Revenues:	\$1,465	\$1,865	\$1,865
Total Revenues Less Expenditures:	\$1,465	\$1,865	\$1,865
Ending Fund Balance:	-\$81,589	-\$79,402	-\$77,605



Land Acquisition Fund

This fund was created to set aside proceeds from the sale of city property to be used to acquire land that is needed in the future.

Land Acquisition Fund Comprehensive Summary

Name	FY2024 Budgeted
Beginning Fund Balance:	\$1,689,484
Ending Fund Balance:	\$1,689,484



Water/WW CIP Fund

This fund was created to fund system repairs and capital improvement projects. It is funded from transfers from the Water/Wastewater Operating Fund.

Summary

The City of Bastrop is projecting \$140K of revenue in FY2025, which represents a 81.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 84.0% or \$737K to \$140K in FY2025.

Projects in this fund include communication antennae for the west side of town, phase II of manhole replacement in Tahitian Village, water/wastewater lines for the Agnes Street extension project, and general system improvements.

Water/WW CIP Fund Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$638,451	\$932,199	\$1,202,775
Revenues			
TRANS IN - W/WW/FUND	\$882,100	\$725,000	\$110,000
INTEREST	\$3,000	\$17,000	\$30,000
Total Revenues:	\$885,100	\$742,000	\$140,000
Expenditures			
SYSTEM MAINTENANCE, W PROD	\$50,000	\$62,000	\$25,000
SYSTEM MAINT, WW TP	\$50,000	\$115,000	\$115,000
PROFESSIONAL SERVICES	\$150,000	\$0	\$0
IMPROVEMENTS, W/WW DIST	\$652,500	\$450,000	\$0
WATER SUPPLY	\$200,000	\$0	\$0
CAPITAL OUTLAY	\$150,000	\$250,000	\$0
Total Expenditures:	\$1,252,500	\$877,000	\$140,000
Total Revenues Less Expenditures:	-\$367,400	-\$135,000	\$0
Ending Fund Balance:	\$271,051	\$797,199	\$1,202,775



American Rescue Plan

Fund Description

The funds represented in this fund were received by the City in FY 2021 and FY 2022 and have to be obligated by December 2024. It is the intention of the City to use these funds for water and wastewater infrastructure projects.

Summary

These funds were previously earmarked for the Transfer Lift Station and Force Main to the new WWTP#3. The City is considering redirecting these funds to the renovation of the Bob Bryant Treatment Plant. This decision must be made and a contract must be signed before December 31, 2024.

American Rescue Plan Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$2,288,071	\$2,320,704	\$2,394,362
Revenues			
Interest Income	\$3,000	\$35,000	\$65,000
Total Revenues:	\$3,000	\$35,000	\$65,000
Expenditures			
Capital Outlay	\$2,156,205	\$2,388,071	\$2,433,071
Total Expenditures:	\$2,156,205	\$2,388,071	\$2,433,071
Total Revenues Less Expenditures:	-\$2,153,205	-\$2,353,071	-\$2,368,071
Ending Fund Balance:	\$134,866	-\$32,367	\$26,291



2022 Certificate of Obligation

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

Summary

During FY 2023 the city contracted out the street repair of Old Austin HWY and the engineering for additional street rehabilitation that will continue to be performed during FY 2025.

2022 Certificate of Obligation Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$3,619,371	\$2,121,070	\$2,331,755
Revenues			
Interest Income		\$20,000	\$20,000
Total Revenues:	\$0	\$20,000	\$20,000
Expenditures			
Capital Outlay	\$3,599,999	\$2,079,371	\$2,241,950
Total Expenditures:	\$3,599,999	\$2,079,371	\$2,241,950
Total Revenues Less Expenditures:	-\$3,599,999	-\$2,059,371	-\$2,221,950
Ending Fund Balance:	\$19,372	\$61,699	\$109,805



2023 Certificate of Obligation (GF)

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.

Summary

This bond was originally issued to fund the following projects:

PROJECTS	EST. AMOUNT
Old Iron Bridge grant match	\$3,000,000
Riverbank stabilization grant match	\$3,000,000
Gills Branch drainage grant match	\$3,000,000
Street Rehabilitation	\$4,000,000

The City is still waiting for the award determination of the above grants. The priority and projects of these funds may shift depending on the outcome of the grant awards.

2023 Certificate of Obligation (GF) Comprehensive Summary

Name	FY2023 Projected	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	\$13,255,317	\$13,037,446
Revenues			
Other Revenue	\$13,107,779	\$0	\$0
Interest Income	\$75,000	\$50,000	\$200,000
Total Revenues:	\$13,182,779	\$50,000	\$200,000
Expenditures			
Other Charges	\$107,779	\$0	\$0
Capital Outlay		\$13,125,000	\$13,500,000
Total Expenditures:	\$107,779	\$13,125,000	\$13,500,000
Total Revenues Less Expenditures:	\$13,075,000	-\$13,075,000	-\$13,300,000
Ending Fund Balance:	N/A	\$180,317	-\$262,554



Grants

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

Summary

There are 2 large projects receiving grants in the FY 2025, Blakey Lane and Agnes St. There are also 2 small police equipment grants and 2 small Texas Art Commission grants. The grant fund does not carry a fund balance. The grants are reimbursing and so the revenue always equals expenditures.

Grants Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Intergovernmental	\$4,440,330	\$3,865,330	\$6,634,945
Miscellaneous	\$225,000	\$0	\$0
Transfers In	\$0	\$0	\$33,000
Total Revenues:	\$4,665,330	\$3,865,330	\$6,667,945
Expenditures			
Contractual Services	\$225,000	\$0	\$69,615
Capital Outlay	\$4,440,330	\$3,865,330	\$6,598,329
Total Expenditures:	\$4,665,330	\$3,865,330	\$6,667,944
Total Revenues Less Expenditures:	\$0	\$0	\$1
Ending Fund Balance:	N/A	N/A	N/A

Projects and Funding Source

PROJECT	FUNDING SOURCE
Agnes Street Extension	General Land Office (CDBG-MIT)
Blakey Lane	General Land Office (CDBG-MIT)





General Debt Service

Fund Description

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

Summary

The City of Bastrop is budgeting for \$4,333,068 of revenue in FY 2025, which represents no changes from the prior year. Budgeted expenditures are projected to increase by 8.8% or \$417,840 to \$4,328,471 in FY 2025. Detailed debt information can be found in the debt section of the budget.

The majority of this fund's revenue comes from Ad Valorem Tax. The debt portion of the Property Tax Rate pays the debt obligations for each fiscal year. This rate is \$0.1962 for FY 2025, which is the same debt rate as FY 2024, representing 38.81% of the total tax rate.

This budget assumes a \$18M bond issuance in 2025.

General Debt Service Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$430,532	\$581,332	\$739,707
Revenues			
Taxes & Penalties	\$2,989,161	\$3,390,341	\$3,562,085
Miscellaneous	\$271,614	\$275,227	\$275,227
Transfers In	\$589,900	\$592,900	\$592,500
Interest Income	\$19,500	\$75,000	\$100,000
Total Revenues:	\$3,870,175	\$4,333,468	\$4,529,812
Expenditures			
Other Charges	\$0	\$0	\$33,308
Debt Service	\$3,850,699	\$4,746,311	\$4,496,504
Total Expenditures:	\$3,850,699	\$4,746,311	\$4,529,812
Total Revenues Less Expenditures:	\$19,476	-\$412,843	\$0
Ending Fund Balance:	\$450,008	\$168,489	\$739,707



Water/WW Debt Service

Fund Description

The function of this fund is to retire bonded indebtedness for water and wastewater capital equipment and infrastructure.

Summary

The proposed revenue for FY 2025 is \$6,617,960 a decrease of 13.5% over FY 2024 budget. The expenditure budget includes the debt associated with issuing 2024 bonds totalling \$36M. The expenditure budget has decreased 6.4% over FY 2024. This decrease is related to debt that was retired in in FY 2024.

Water/WW Debt Service Comprehensive Summary

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$1,797,113	\$3,218,562	\$3,408,855
Revenues			
Transfers In	\$3,655,540	\$5,715,500	\$6,507,000
Interest Income	\$9,687	\$110,960	\$110,960
Total Revenues:	\$3,665,227	\$5,826,460	\$6,617,960
Expenditures			
Debt Service	\$3,823,204	\$7,070,185	\$6,617,959
Total Expenditures:	\$3,823,204	\$7,070,185	\$6,617,959
Total Revenues Less Expenditures:	-\$157,977	-\$1,243,725	\$1
Ending Fund Balance:	\$1,639,136	\$1,974,837	\$3,408,856

Revenues by Source

There are two sources that are transferred into this fund. The first is from water and wastewater rates approved by City Council. This amount is transferred in from the Water/Wastewater Fund. The second is Impact Fees. These fees are also approved by City Council.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Transfers In				
TRANSFERS IN - W/WW #202	\$2,581,240	\$3,600,000	\$3,600,000	0%
TRANSFER IN - IMPACT FUND	\$1,074,300	\$2,115,500	\$2,907,000	37.4%
Total Transfers In:	\$3,655,540	\$5,715,500	\$6,507,000	13.8%
Interest Income				
INTEREST RECEIPTS	\$9,687	\$110,960	\$110,960	0%
Total Interest Income:	\$9,687	\$110,960	\$110,960	0%
Total Revenue Source:	\$3,665,227	\$5,826,460	\$6,617,960	13.6%

DEPARTMENTS

City Council

The City of Bastrop is a home-rule city. The City Council consists of five (5) Council Members and a Mayor. The Mayor only votes in the instance of a tie-vote. The City Council operates under a City Charter, City Ordinances, and State Law. They are charged with appointing the City Manager, City Attorney, Municipal Court Judge, and various citizen boards and commissions. The City Council are elected officials. They shall enact local legislation, adopt the annual budget, and determine policies. The City Council adopts the City's ad valorem tax rate and authorizes the issuance of bonds.



Expenditures Summary

\$44,578 -\$2,225
 (-4.75% vs. prior year)

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$6,807	\$6,807	\$6,808	0%
Supplies & Materials	\$3,986	\$3,986	\$3,950	-0.9%
Occupancy	\$7,650	\$7,650	\$7,600	-0.7%
Contractual Services	\$10,500	\$10,500	\$11,000	4.8%
Other Charges	\$17,860	\$17,860	\$15,220	-14.8%
Total Expense Objects:	\$46,803	\$46,803	\$44,578	-4.8%

Organizational

Department Description

To provide better efficiency when processing expenditures that benefit all departments and to capture expenditures that are for the City as a whole. This department was created to track those expenditures in one place. Some examples would be property and general liability insurance, legal services, retirees insurance, 380 agreements, communications, and consulting services. The credit represents the amount being reimbursed to General Fund from BP&L, Water/Wastewater, Street Maintenance, Development Services and Hotel Occupancy Tax Fund for administrative support.

Expenditures Summary

-\$28,184 **-\$1,244,453**
(-102.32% vs. prior year)

Significant Base Budget Changes for FY 2025

Personnel costs include group insurance and retirement costs. The group insurance includes a 50% contribution to dependent care coverage by the City for General Fund employees and the contracted fee for the benefit consultants. The 50% contribution to benefit coverage was increased for FY 2025 due to the increased utilization of this benefit.

The Contractual Services category includes insurance coverage, property tax collection and appraisal services, contractual services and legal services. The contractual services line item includes two contracts. One is with CARTS for \$40,000, and the other is the Pine Street parking lot that the City shares with the County for \$9,000. Property insurance increased 19% this fiscal year, up from 11% in the previous year.

The other significant line item in this category is the Overhead Allocation, which is a credit amount from the proprietary funds into the General Fund. This amount increased by 13.2% from FY 2024 due to the creation of 2 funds that are now contributing back to the general fund for admin costs as well as a general increase in cost of day to day activities. The Dues & Subscriptions line item includes the Air Quality Program funding, along with other membership dues the city participates in.

Transfers out include amounts to Vehicle/Equipment Replacement Fund (\$620,000) and Cemetery Fund (\$618,000), a one time expense. This category decreased by 28.4% from FY 2024.

Budgeted Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY24 FINAL (General Fund) vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$1,742,543	\$153,651	\$175,299	\$251,000	43.2%
Supplies & Materials	\$12,435	\$10,842	\$12,450	\$12,000	-3.6%
Maintenance & Repairs	\$23,930	\$9,300	\$15,350	\$15,100	-1.6%
Occupancy	\$91,500	\$63,251	\$89,880	\$89,880	0%
Contractual Services	\$652,569	\$660,456	\$663,716	\$700,531	5.5%
Other Charges	-\$1,535,436	-\$1,135,603	-\$1,508,926	-\$1,751,695	16.1%
Contingency	\$35,000		\$35,000	\$35,000	0%
Capital Outlay	\$0	\$518	\$0	\$0	0%
Transfers Out	\$2,051,018	\$1,524,000	\$1,733,500	\$620,000	-64.2%
Total Expense Objects:	\$3,073,559	\$1,286,416	\$1,216,269	-\$28,184	-102.3%

Significant Base Budget Changes for FY 2025

This department consists primarily of personnel costs including the City Manager, the Assistant City Manager, the Assistant to the City Manager and an Executive Assistant.

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Costs	\$718,445	\$511,378	\$630,548	\$746,696
Supplies & Materials	\$7,100	\$1,629	\$7,100	\$6,100
Occupancy	\$3,700	\$2,569	\$3,700	\$3,700
Contractual Services	\$0	\$3,378	\$0	\$0
Other Charges	\$16,000	\$13,528	\$16,000	\$16,000
Total Expense Objects:	\$745,245	\$532,482	\$657,348	\$772,496

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
City Manager	1	1	1
Assistant City Manager - Development Services	1	1	1
Assistant City Manager - Community Engagement	1	1	0
Assistant to the City Manager	0	0	1
Executive Administrative Assistant	0	2	1
TOTAL	3	4	4

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$260,989	\$221,168	\$231,287	-15.3%
Supplies & Materials	\$4,250	\$4,250	\$4,750	0%
Maintenance & Repairs	\$9,100	\$9,100	\$9,500	0%
Occupancy	\$1,776	\$1,776	\$1,776	0%
Contractual Services	\$11,600	\$28,100	\$14,600	142.2%
Other Charges	\$32,200	\$52,200	\$52,200	62.1%
Total Expense Objects:	\$319,915	\$316,594	\$314,113	-1%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Receptionist/Office Assistant	1	0	0
TOTAL	3	2	2

Goal #1

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

Measures

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
97%	99%	98%	99%

Goal #2

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

Measures: % within 5 days

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
99%	99%	99%	100%

Goal #3

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

Measures: % with no errors

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
98%	99%	99%	100%

Finance

WHY?

Finance maintains and supports the fiscal integrity of the City of Bastrop through accurate accounting and financial compliance. Finance works with the Mayor, City Council, the City Manager, and all departments and citizens to provide excellent service to our community. The department is responsible for setting up and operating accounts payable, accounts receivable, payroll, fixed assets, and general ledger. The department also oversees the City's annual budget and is responsible for ensuring the City is in compliance with all accounting standards.

Expenditures Summary

\$2,116,855 **\$184,242**
(9.53% vs. prior year)

Services - Finance Administration



Significant Base Budget Changes in FY 2025

There will be one new position in Finance that will manage CIP projects and grants.

There are increases each year in software licenses and maintenance costs 5% annually. The professional services costs are higher due to the semi-annual requirement to update the benefit actuarial report.

In the Utility Customer Service division, the Contractual Services category was increased for the solid waste contract. This contract went out for bid in fiscal year 2024 coming in at no cost change. Contractual services expenditures increased due to growth in homes.

Expenditures by Function

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
General Government				
Finance				
Administration				
Personnel Costs	\$474,371	\$521,380	\$640,698	22.9%
Supplies & Materials	\$2,400	\$2,600	\$2,200	-15.4%
Maintenance & Repairs	\$58,250	\$59,750	\$108,440	81.5%
Occupancy	\$3,655	\$3,805	\$3,805	0%
Contractual Services	\$57,832	\$60,170	\$62,000	3%
Other Charges	-\$1,115	-\$605	-\$825	36.4%
Total Administration:	\$595,392	\$647,100	\$816,318	26.2%
Utility Customer Service				
Personnel Costs		\$289,169	\$328,041	13.4%
Supplies & Materials		\$23,800	\$26,000	9.2%
Maintenance & Repairs		\$59,425	\$59,425	0%
Occupancy		\$10,956	\$40,716	271.6%
Contractual Services		\$896,463	\$841,755	-6.1%
Other Charges		\$5,700	\$4,600	-19.3%
Total Utility Customer Service:	\$0	\$1,285,513	\$1,300,537	1.2%
Total Finance:	\$595,392	\$1,932,613	\$2,116,855	9.5%
Total General Government:	\$595,392	\$1,932,613	\$2,116,855	9.5%
Total Expenditures:	\$595,392	\$1,932,613	\$2,116,855	9.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
ADMINISTRATION DIVISION			
Chief Financial Officer	1	1	1
Assistant Finance Director	1	0	1
CIP/Grant Accountant	0	0	1
Senior Accountant	0	1	0
Finance Specialist II - AP	1	1	1
Finance Specialist II - Payroll	1	1	1
Executive Administrative Assistant	1	1	1
TOTAL	5	5	6
UTILITY CUSTOMER SERVICE			
Customer Service Supervisor	1	1	1
Customer Service Coordinator	1	0	0
Lead Customer Service Rep	0	1	1
Customer Service Specialist I/II	2	2	2
TOTAL	4	4	4
TOTAL	9	9	10

Services - Utility Customer Service



Goal #1

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

Goal #2

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

Goal #3

FISCAL RESPONSIBILITY - Maintain General Obligation Bond Rating.

Measures: Bond rating

Actual FY2022	Goal FY2023	Projected FY2023	Goal FY2024
AA	AA	AA	AA

Goal #4

ORGANIZATIONAL EXCELLENCE - Awarded the GFOA Distinguished Budget Presentation certificate.

The City did not receive the award in FY 2024 due to staff turnover. The Finance Department will submit for the GFOA Distinguished Budget Award in FY 2025.

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$228,849	\$357,461	\$389,608	9%
Supplies & Materials	\$3,550	\$4,110	\$4,370	6.3%
Maintenance & Repairs	\$10,575	\$12,155	\$13,325	9.6%
Occupancy	\$2,200	\$2,200	\$2,200	0%
Contractual Services	\$12,500	\$3,500	\$10,000	185.7%
Other Charges	\$27,490	\$30,405	\$40,490	33.2%
Total Expense Objects:	\$285,164	\$409,831	\$459,993	12.2%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
Human Resource Director	1	1	1
Human Resource Coordinator	0	.875	0.875
Human Resource Generalist	0.875	0	0
Customer Service Specialist	0	1	1
TOTAL	1.75	2.875	2.875

Goal #1

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

Goal #2

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

Measures

Actual FY2023	Goal FY2024	Projected FY2024	Goal FY2025
100%	100%	100%	100%

Information Technology

WHY?

To facilitate information technology Services for efficient and effective communication.

Services



Expenditures Summary

\$1,014,178 **\$292,137**
(40.46% vs. prior year)

Significant Base Budget Changes for FY 2025

The IT department is gaining one (1) FTE. This new position is GIS Manager with the main function of building and maintaining the city's Geographic Information System database. This includes coordinating with various city departments to add utilities and other assets to the system to have data visibility and assist staff with decision making. Additionally, a title change from GIS Specialist to GIS Analyst is requested but will not affect the budget.

Based on the overall increase in full-time employees in the city, the computer replacement program has increased.

The software maintenance budget line has increased due to the GIS software license cost that was transferred from the Development Services department to the Information Technology Department. Additionally, this budget line includes a new security filter license for the new wastewater treatment plant network and an overall increase in license subscriptions.

The increase in capital outlay (vehicle and equipment replacement fund payment) relates to the core datacenter servers, storage and backup batteries replacement project. The lifespan of this hardware is 5 years and was completed in fiscal year 2019. Current storage capacity is increasing rapidly and has been maintained more frequently due to the age of the hardware.

The increase in the budget for training and uniforms is related to the new position being added.

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$280,323	\$407,525	\$570,874	40.1%
Supplies & Materials	\$65,790	\$71,760	\$72,760	1.4%
Maintenance & Repairs	\$171,978	\$173,020	\$211,170	22%
Occupancy	\$10,300	\$10,300	\$13,050	26.7%
Contractual Services	\$51,537	\$51,737	\$114,624	121.6%
Other Charges	\$8,700	\$7,700	\$13,700	77.9%
Capital Outlay	\$0	\$0	\$18,000	N/A
Total Expense Objects:	\$588,628	\$722,042	\$1,014,178	40.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
IT Director	0	1	1
IT Manager	1	0	0
System Administrator	1	2	2
GIS Analyst	0	0	1
GIS Specialist	1	1	1
TOTAL	3	4	5

Goals

FISCAL RESPONSIBILITY - Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.

ORGANIZATIONAL EXCELLENCE -

- Innovation and automation – Delivery innovating IT projects to help the city automate workflows using technology.
- IT Security - Protect and defend city’s data to ensure services are accessible, useful, and safe for the city staff and residents. Discuss security initiatives and implement tools to protect city’s networks.

Goals	Goal FY2023	Actual FY2024	Goal FY2025
Server Uptime: Availability of City servers for use	99.5%	99.7%	100%
Internet uptime: Availability of internet services and outside services when internet provider has internet outages	99.9%	98.6%	99.5%
Implement Innovating projects and security initiatives	15 Projects/Initiatives	20 Projects/Initiatives	25 Projects/Initiatives

Community Engagement

WHY?

To provide clarity, transparency, and promotion of the City of Bastrop's initiatives, actions, programs, and events.

ADMINISTRATION

The City of Bastrop Main Street Program, through community partnerships and grassroots community involvement, will be a stimulant for the economic health, design, and promotion of the historic Main Street District.

The City of Bastrop also promotes the community through large events such as the Big Bang, Juneteenth, and Homecoming celebrations. The City also provides financial support to organizations that provide services to the community.

PUBLIC INFORMATION

The Public Information team provides communication services, marketing and promotional campaigns, in-house graphic design, video production (live streamed and post-production), photography, emergency messaging, audio/visual functions at meetings, and other media-related services. Additionally, the team manages media production contractors on initiatives and events. Management of the City's social media accounts, website, general information email account, and other communications channels are conducted in collaboration with City Departments and contractors. Public Information also provides live sound systems and special event productions at several City events, ceremonies, meetings, and other activities. The City's branding and image are of the highest concern to the team, including logo usage, document layout and design, quality photography, clear and concise messaging, and public relations. The team maintains relationships with the media and area partner organizations. The maintenance and operations of the City's media production tools and systems is handled by the team.

Services



Expenditures Summary

\$687,394 **-\$337,843**
(-32.95% vs. prior year)

Significant Base Budget Changes for FY 2025

Recreation was moved into the newly created Parks department in FY 2025

ADMINISTRATION

The overall FY25 Main Street Budget decreased by 37.3%. There was originally \$150,000 allocated for a Downtown Master Plan that was removed from the Main Street Budget with plans to add back in for FY26.

PUBLIC INFORMATION

There are no significant base budget changes to this year's budget

Community Event Funding \$101,500 (FY 2024 \$95,000) (Other Charges) - the Christmas lighting budget was moved to Public Works and Mardi Gras was moved to HOT Fund.

Christmas Lighting	\$0
Big Bang (July 4th)	\$35,000
Mardi Gras	0
Juneteenth*	\$25,000
Homecoming*	\$25,000

* This funding was increased to cover the additional costs associated with facilitating a parade event.

Community Support Funding (Other Charges)

This proposed budget includes \$154,000 for organizational funding.

Community Support Requests & Approved Funding

CITY OF BASTROP COMMUNITY SUPPORT FUNDING REQUESTS FY2024-2025							
Organization	FY22-23 APPROVED FUNDING	FY23-24 REQUESTED FUNDING	FY23-24 REQ. IN-KIND SERVICES	FY23-24 APPROVED FUNDING	FY24-25 REQUESTED FUNDING	FY24-25 REQ. IN-KIND SERVICES	FY24-25 APPROVED FUNDING
Bastrop Cats Anonymous TNR Society	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ 2,414	\$ 3,500
Bastrop County Emergency Food Pantry (Incl NIBBLES prog.)	\$ 33,000	\$ 33,685	\$ 4,000	\$ 33,685	\$ 33,685	\$ 4,000	\$ 33,685
Bastrop County First Responders	\$ 17,500	\$ 11,905	\$ -	\$ 11,905	\$ 14,689	Radios	\$ 14,689
Bastrop County Long Term Recovery Team	\$ 10,000	\$ 10,000	\$ 4,000	\$ 10,000	\$ 12,000	COB Facilities	\$ 12,000
Bastrop County Women's Shelter, Inc. - Family Crisis Center	\$ 10,000	\$ 12,000	\$ 4,000	\$ 12,000	\$ 12,000	Conv Center	\$ 12,000
Bastrop Pregnancy Resource Center	\$ 7,500	\$ 15,650	\$ -	\$ 8,000	\$ 10,450	Conv Center	\$ 10,450
Children's Advocacy Center of Bastrop County	\$ 9,000	\$ 15,000	\$ 4,000	\$ 12,500	\$ 20,000	Conv Center & Fisherman's Park	\$ 20,000
Combined Community Action, Inc.	\$ 8,000	\$ 10,000		\$ 10,000	\$ 10,000	COB Facilities	\$ 10,000
Court Appointed Special Advocate of Bastrop County (CASA)	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	Fisherman's Pk	\$ 9,000
Feed The Need	\$ -	\$ 10,000		\$ 10,000	\$ 10,000	Conv Center	\$ 10,000
In the Streets-Hands Up High Ministry	\$ 8,000	\$ 15,000	\$ -	\$ 12,000	\$ 15,000	Permits	\$ 15,000
Pines and Prairies Land Trust	\$ -	\$ 12,000	\$ -	\$ -	\$ 8,337	COB Personnel & Resources	\$ 8,337
TOTAL	\$ 122,000	\$ 157,740	\$ 16,000	\$ 129,090	\$ 158,641	\$ 6,414	\$ 158,641

Expenditures by Division

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Community Services				
Community Engagement				
Recreation				
Personnel Costs	\$237,334	\$246,336	\$0	-100%
Supplies & Materials	\$22,100	\$14,525	\$0	-100%
Occupancy	\$2,500	\$1,700	\$0	-100%
Contractual Services	\$93,000	\$79,000	\$0	-100%
Other Charges	\$19,000	\$21,606	\$0	-100%
Total Recreation:	\$373,934	\$363,167	\$0	-100%
Communication				
Personnel Costs	\$305,412	\$284,014	\$294,346	3.6%
Supplies & Materials	\$10,000	\$6,000	\$6,000	0%
Maintenance & Repairs	\$9,000	\$9,000	\$2,000	-77.8%
Occupancy	\$5,500	\$3,000	\$1,200	-60%
Contractual Services	\$20,000	\$8,500	\$5,000	-41.2%
Other Charges	\$21,188	\$7,012	\$4,500	-35.8%
Total Communication:	\$371,100	\$317,526	\$313,046	-1.4%
Administration				
Personnel Costs	\$224,657	\$47,489	\$57,848	21.8%
Supplies & Materials	\$10,100	\$3,925		N/A
Occupancy	\$900	\$4,000	\$5,000	25%
Contractual Services	\$13,000	\$9,640	\$8,000	-17%
Other Charges	\$171,823	\$279,490	\$303,500	8.6%
Total Administration:	\$420,480	\$344,544	\$374,348	8.7%
Total Community Engagement:	\$1,165,514	\$1,025,237	\$687,394	-33%
Total Community Services:	\$1,165,514	\$1,025,237	\$687,394	-33%
Total Expenditures:	\$1,165,514	\$1,025,237	\$687,394	-33%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	ACUTAL FY2024	PROPOSED FY2025
ADMINISTRATION			
Community Impact Manager	0	0	0
Main Street Manager	1	0	0
Special Events Manager	1	.35	.5
TOTAL	2	.35	.5
RECREATION			
Recreation Manager	1	1	0
Recreation Coordinator	1	1	0
Recreation Workers	1.5	1.5	0
TOTAL	3.5	3.5	0
COMMUNICATION			
Public Information Manager	1	1	1
Digital Media Specialist	1	1	1
Digital Media Designer	1	1	1
TOTAL	3	3	3
TOTAL	8.5	6.85	3.5

GOALS AND OBJECTIVES

ADMINISTRATION

Identified Transformation Strategies for FY25:

Strategy #1: Create a tourist/Tourism based economy.

- Goal #1: Increase awareness of assets that are already established and increase overall promotion.
- Goal #2: Strategically recruit and support niche businesses that encourage tourism.

Strategy #2: Develop a more family-focused environment.

- Goal #1: Enhance and promote our recreational assets with the district.
- Goal #2: Encourage events held downtown to have added children's activities.

PUBLIC INFORMATION

Communication is often a challenge and a problem to be solved, with messages competing against entertainment, social, and large corporation advertising. Public Information seeks to create high-impact messages and deliver them to the proper audience with clarity, accuracy, and often times urgency.

- Provide comprehensive “gavel to gavel” documentation and broadcasting of the City Council, Bastrop EDC, and Planning & Zoning Commission meetings
- Communicate new services, changes/interruptions of services, and public announcements to the citizens of the City and surrounding areas effectively and efficiently
- This year the team plans to work with the website vendor on the rebuild of the City Website
- Deliver audiences to events, seminars, public input sessions, and other occasions of public interest
- Respond to all citizens and media inquiries with accurate information
- Support all city departments and boards with any communication, marketing, branding, and promotional needs
- Support city meetings with audio/visual functions including presentations, remote meetings, and logistical setup

Significant Base Budget Changes for FY 2025

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

The personnel costs in all divisions have increased as explained in the personnel changes overview.

ADMINISTRATION

A lieutenant position was added to administration. Equipment such as radios, body cameras, tactical tools, and stop sticks have been requested as a tool to help our officers perform their duties effectively and efficiently as well as keep them safe. There has also been an addition of new software to maintain the department data and equipment.

CODE ENFORCEMENT/ANIMAL CONTROL

No significant changes in for FY 2025.

CID

This division's budget decreased based on an employee being promoted to lieutenant and the position being reallocated to administration.

PATROL

To better serve our community, our department has requested additional sworn personnel to address low allotted staffing levels. This budget includes the addition of 2 FTEs.

CRIME PREVENTION

The budget for supplies was increased for additional expenses related to community events and programs.

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$3,068,395	\$3,409,011	\$4,147,703	21.7%
Supplies & Materials	\$166,801	\$183,880	\$388,002	111%
Maintenance & Repairs	\$116,080	\$126,600	\$271,845	114.7%
Occupancy	\$46,622	\$40,457	\$44,294	9.5%
Contractual Services	\$533,295	\$636,050	\$982,337	54.4%
Other Charges	\$93,692	\$95,361	\$118,579	24.3%
Total Expense Objects:	\$4,024,885	\$4,491,359	\$5,952,760	32.5%

Expenditures by Function

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Public Safety				
Police				
Administration				
Personnel Costs	\$710,394	\$751,736	\$1,042,580	38.7%
Supplies & Materials	\$35,622	\$42,502	\$176,577	315.5%
Maintenance & Repairs	\$56,287	\$85,800	\$227,545	165.2%
Occupancy	\$46,622	\$40,457	\$44,294	9.5%
Contractual Services	\$482,930	\$592,320	\$909,137	53.5%
Other Charges	\$30,868	\$33,360	\$50,240	50.6%
Total Administration:	\$1,362,723	\$1,546,176	\$2,450,373	58.5%
Code Enforcement				
Personnel Costs	\$70,676	\$73,173	\$0	-100%
Supplies & Materials	\$3,975	\$3,900	\$0	-100%
Maintenance & Repairs	\$4,253	\$2,500	\$0	-100%
Contractual Services	\$10,615	\$7,540	\$0	-100%
Other Charges	\$15,735	\$14,950	\$0	-100%
Total Code Enforcement:	\$105,254	\$102,063	\$0	-100%
Police-CID				
Personnel Costs	\$642,928	\$643,752	\$581,568	-9.7%
Supplies & Materials	\$17,500	\$15,700	\$29,150	85.7%
Maintenance & Repairs	\$11,790	\$7,800	\$7,800	0%
Contractual Services	\$7,800	\$8,200	\$24,100	193.9%
Other Charges	\$15,360	\$15,360	\$26,904	75.2%
Total Police-CID:	\$695,378	\$690,812	\$669,522	-3.1%
Police-Patrol				

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personnel Costs	\$1,521,921	\$1,824,543	\$2,399,863	31.5%
Supplies & Materials	\$106,704	\$106,265	\$157,925	48.6%
Maintenance & Repairs	\$41,250	\$28,000	\$27,500	-1.8%
Contractual Services	\$28,525	\$26,550	\$45,300	70.6%
Other Charges	\$27,511	\$27,511	\$35,500	29%
Total Police-Patrol:	\$1,725,910	\$2,012,869	\$2,666,088	32.5%
Police-Crime Prevention				
Personnel Costs	\$122,476	\$115,807	\$123,692	6.8%
Supplies & Materials	\$3,000	\$15,513	\$24,350	57%
Maintenance & Repairs	\$2,500	\$2,500	\$9,000	260%
Contractual Services	\$3,425	\$1,440	\$3,800	163.9%
Other Charges	\$4,218	\$4,180	\$5,935	42%
Total Police-Crime Prevention:	\$135,619	\$139,440	\$166,777	19.6%
Total Police:	\$4,024,885	\$4,491,359	\$5,952,760	32.5%
Total Public Safety:	\$4,024,885	\$4,491,359	\$5,952,760	32.5%
Total Expenditures:	\$4,024,885	\$4,491,359	\$5,952,760	32.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
ADMINISTRATION			
Chief of Police	1	1	1
Asst Chief of Police	1	1	0
Lieutenant	1	1	3
Senior Records Technician	1	1	1
Records Technician	1	1	1
Executive Admin Asst	1	1	1
Crime Victime Advocate	0	1	1
Evidence Technician	1	1	1
Open Records Clerk	0	0	1
TOTAL	7	8	10
CODE ENFORCEMENT/ANIMAL CONTROL			
Animal Control Officer & Code Compliance	1	1	1
TOTAL	1	1	1
CID			
Police Sergeant	1	1	1
Police Detective	5	5	5
TOTAL	6	6	6
PATROL			
Police Sergeant	4	4	4
Police Officer	12	14	16
TOTAL	16	18	20
Police Sergeant	0	0	1
Police Officer	1	1	0
TOTAL	1	1	1
TOTAL	31	34	38

Goals

Over the next five years the City of Bastrop Police Department currently has 4 (four) outlined goals and 15 (fifteen) objectives that are in keeping with our Mission.

The objectives / goals are as follows:

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.

2. Enhance Information gathering, analysis, utilization and dissemination.

- Evaluate our current capabilities and our needed capabilities to enable us to maximize the use of information gathering.
- Establish and re-evaluate 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.

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, to include fiscally.
- Continue to review and implement standards the meet and exceed Best Practices for our environment.

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.

To clearly link the above referenced Goals and Objectives to overall goals set by council they have been broken down by Focus area:

The City of Bastrop Police Department's mission is to effectively and efficiently provide for the protection of lives and property, preserve the peace, and provide needed community services with the highest level of professionalism and ethical standards.

In keeping with our mission:

COMMUNICATION:

Transparency of our department through posting crime statistics on our website and social media.
Established an Open Records Clerk position to ensure all requests are addressed and fulfilled in a timely manner.

COMMUNITY SAFETY:

Request the establishment of additional officers to help increase the safety of our officers, which is a growing need. And increase the visible presence and customer service requirements by community members.

ECONOMIC VITALITY:

The police department has steadily been working on initiatives that contribute to economic vitality such as promoting our department as a positive and stable environment to work. In addition our department is working to ensure members of the department have opportunities for success and room to grow.

FISCAL RESPONSIBILITY:

Our department continues to evaluate crime and workload data judiciously and implement measures on evaluating police performance effectively.

MANAGE GROWTH:

Continuation of cadet program.

Improved recruiting visibility.

Restructure and reorganize positions within our department to minimize individuals performing more than one job.

Updated our policy and procedures.

MULTI-MODAL MOBILITY:

Reevaluate the lease program with Enterprise.

ORGANIZATIONAL EXCELLENCE:

Reiterating our mission to the officers and focusing on developing a positive internal culture.

Working on developing leaders who are committed to continuous professional improvement of the agency.

UNIQUELY BASTROP:

Regardless of having an increased call volume, our officers strive to try to maintain a small town 'feel'.

Fire Department

WHY?

The Bastrop Fire department is committed to protecting 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.

Services



Expenditures Summary

\$1,790,387 **\$105,328**
(6.25% vs. prior year)

Significant Base Budget Changes for FY 2025

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

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

ADMINISTRATION

The administrative division saw no major changes this year. There were minor increases of .7% due to additional funding for station supplies and needs to support 24/7 operations, however these costs were offset by the personnel cost category having a decrease in salary from the previous Fire Chief moving to the Assistant City Manager and current Fire Chief being at a lower step and grade which will be reflected in the Personnel Cost Category.

OPERATIONS

The operations division will see a 35.4% increase over last year and this is due to several factors. The main factor is the addition of two pieces of equipment, a Lucas device as a LifePak monitor, these two items will allow us to provide better care for the citizens. The other factor for the increase is due to the rising cost of gear and to update old expiring gear necessary to stay in compliance with the State requirements.

VOLUNTEER

This total budget is being decreased by 20.2% over last year's budget.

EMERGENCY MANAGEMENT

This total budget is being decreased by 56.9% over last year's budget.

Expenditures by Function

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Public Safety				
Fire				
Administration				
Personnel Costs	\$152,786	\$377,574	\$358,492	-5.1%
Supplies & Materials	\$28,800	\$30,800	\$34,300	11.4%
Maintenance & Repairs	\$11,114	\$11,114	\$11,150	0.3%
Occupancy	\$49,010	\$49,010	\$49,010	0%
Contractual Services	\$91,111	\$99,259	\$142,273	43.3%
Other Charges	\$25,035	\$33,615	\$30,685	-8.7%
Total Administration:	\$357,856	\$601,372	\$625,910	4.1%
Operational				
Personnel Costs	\$763,618	\$835,256	\$925,458	10.8%
Supplies & Materials	\$54,090	\$49,290	\$53,990	9.5%
Maintenance & Repairs	\$64,811	\$67,346	\$68,346	1.5%
Contractual Services	\$14,910	\$14,910	\$16,480	10.5%
Other Charges	\$11,770	\$12,174	\$12,174	0%
Total Operational:	\$909,199	\$978,976	\$1,076,448	10%
Volunteer				
Personnel Costs	\$31,851	\$28,586	\$29,404	2.9%
Supplies & Materials	\$14,400	\$14,400	\$10,800	-25%
Contractual Services	\$3,600	\$3,600	\$3,000	-16.7%
Other Charges	\$6,250	\$6,250	\$5,000	-20%
Total Volunteer:	\$56,101	\$52,836	\$48,204	-8.8%
Emergency Management				
Supplies & Materials	\$16,250	\$16,250	\$3,750	-76.9%
Maintenance & Repairs	\$0	\$0	\$450	N/A
Occupancy	\$14,140	\$27,160	\$27,160	0%
Contractual Services	\$7,465	\$7,465	\$7,465	0%
Other Charges	\$1,000	\$1,000	\$1,000	0%
Total Emergency Management:	\$38,855	\$51,875	\$39,825	-23.2%
Total Fire:	\$1,362,012	\$1,685,059	\$1,790,387	6.3%
Total Public Safety:	\$1,362,012	\$1,685,059	\$1,790,387	6.3%
Total Expenditures:	\$1,362,012	\$1,685,059	\$1,790,387	6.3%

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$948,256	\$1,241,416	\$1,313,354	5.8%
Supplies & Materials	\$113,540	\$110,740	\$102,840	-7.1%
Maintenance & Repairs	\$75,925	\$78,460	\$79,946	1.9%
Occupancy	\$63,150	\$76,170	\$76,170	0%
Contractual Services	\$117,086	\$125,234	\$169,218	35.1%
Other Charges	\$44,055	\$53,039	\$48,859	-7.9%
Total Expense Objects:	\$1,362,012	\$1,685,059	\$1,790,387	6.3%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
ADMINISTRATION			
Fire Chief	1	1	1
Fire Assistant Chief	0	1	1
Executive Admin Asst	0	1	1
TOTAL	1	3	3
OPERATIONAL			
Captain	1	0	0
Fire Lieutenant	2	3	3
Firefighter	6	6	6
TOTAL	9	9	9
TOTAL	10	12	12

Goal #1

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

Measures: % of time within 8 minutes

Actual FY2023	Goal FY2024	Actual FY2024	Goal FY2025
97%	98%	99%	100%

Goal #2

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

Measures: % of time within 10 minutes

Actual FY2023	Goal FY2024	Actual FY2024	Goal FY2025
98%	100%	99%	100%

Goal #3

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

Measures: % of time min. 56 hours of training

Actual FY2023	Goal FY2024	Projected FY2024	Goal FY2025
98%	100%	99%	100%

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$251,240	\$247,743	\$263,559	6.4%
Supplies & Materials	\$11,400	\$10,400	\$8,800	-15.4%
Maintenance & Repairs	\$10,413	\$8,550	\$39,150	357.9%
Occupancy	\$4,320	\$4,125	\$4,125	0%
Contractual Services	\$113,054	\$104,890	\$205,824	96.2%
Other Charges	\$5,735	\$3,700	\$7,830	111.6%
Total Expense Objects:	\$396,162	\$379,408	\$529,288	39.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024
Court Administrator	1	1	1
Court Clerk / Juvenile Cases	1	1	1
Court Clerk . Trial Coordinator	1	1	1
Court Clerk VOE	<u>.25</u>	<u>.25</u>	<u>.25</u>
TOTAL	3.25	3.25	3.25

Engineering and Project Management

WHY?

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

Expenditures Summary

\$541,917 **\$293,103**
(117.80% vs. prior year)

Significant Base Budget Changes for FY 2025

The personnel costs have increased with the addition of a project manager.

Professional services increased accounting for engineering fees that will be incurred until the director of engineering position is filled.

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$170,211	\$183,664	\$457,017	148.8%
Supplies & Materials	\$3,250	\$14,250	\$9,000	-36.8%
Maintenance & Repairs	\$500	\$500	\$0	-100%
Occupancy	\$1,800	\$1,250	\$2,400	92%
Contractual Services	\$132,150	\$42,150	\$65,000	54.2%
Other Charges	\$5,000	\$7,000	\$8,500	21.4%
Total Expense Objects:	\$312,911	\$248,814	\$541,917	117.8%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
Director	.5	.5	.5
Project Manager	1	1	2
Project Manager Coordinator	1	1	1
TOTAL	2.5	2.5	3.5

Goal #1

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

Goal #2

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

Goal #3

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

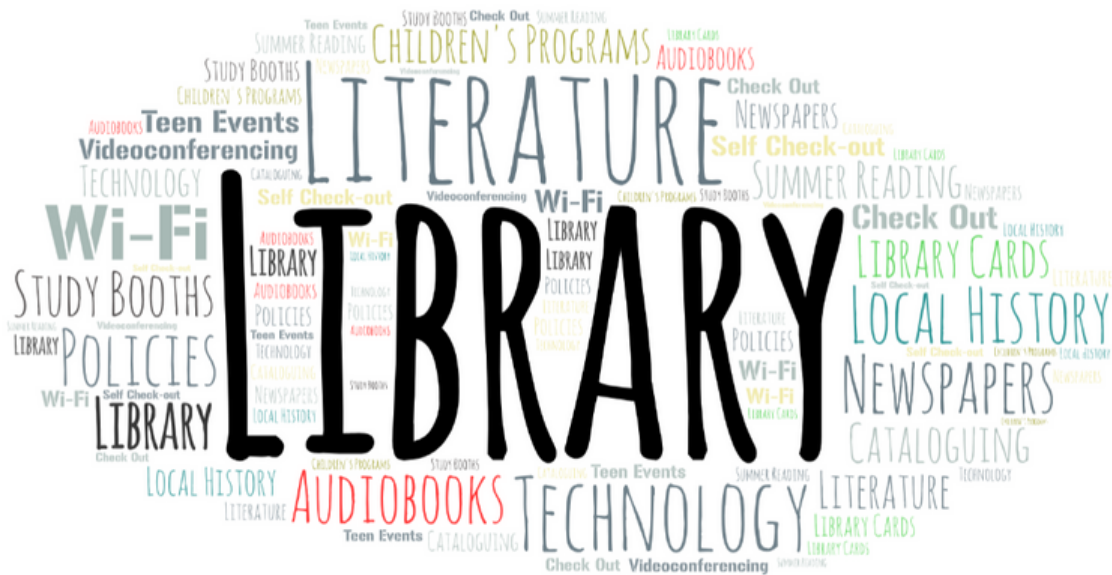
Library

WHY?

The Bastrop Public Library strives to provide services, materials, and assistance that support informational, recreational, and educational experiences which enhance people's lives.

Department Services:

- a. Provide daily living technological assistance including access to, education about, and assistance with the internet, electronic devices, and other informational, recreational, and educational resources.
- b. Maintain a collection of materials in a variety of formats to support leisure reading and lifelong learning.
- c. Promote discovery, learning and enjoyment through programs, outreach opportunities and community partnerships.
- d. Provide a safe and welcoming space for the community to socialize, study, work, learn and connect with others.
- e. Maintain a collection of materials to support historical research and celebrate the unique history of Bastrop.



Expenditures Summary

\$968,532 **\$83,961**
(9.49% vs. prior year)

Significant Base Budget Changes for FY 2025

There were no significant base budget increases in FY 2025. Small changes are due to increased costs from third party vendors

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs	\$677,118	\$740,001	\$811,672	9.7%
Supplies & Materials	\$71,585	\$78,055	\$82,790	6.1%
Maintenance & Repairs	\$5,545	\$5,890	\$6,800	15.4%
Occupancy	\$34,740	\$34,740	\$36,020	3.7%
Contractual Services	\$8,750	\$14,990	\$15,965	6.5%
Other Charges	\$16,787	\$10,895	\$15,285	40.3%
Total Expense Objects:	\$814,525	\$884,571	\$968,532	9.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
Director	1	1	1
Access Services Supervisor	1	1	1
Youth Services Librarian	0	1	1
Librarian - Public Services	0	1	1
Library Associate	6	5	4
Communication Technical Specialist	1	1	1
Executive Admin Asst	.625	.625	.625
Library Clerk - VOE	1	1	1.5
Library Clerk - Summer	.5	.5	.5
TOTAL	11.125	11.125	11.625

Goals

1. Develop relationships and connections in the community that increase the library's partnership and outreach opportunities.
2. Improve the quality and depth of the collection to foster reading enjoyment, discovery, and knowledge by replacing outdated materials with items that reflect the diversity of our community and its interests
3. Ensure equitable and inclusive access to library services by updating policies and procedures.
4. Prioritize engaging customer service and a commitment to providing a pleasurable library experience for all users.
5. Increase participation in foundational programs such as Story time and Teen Thursdays.
6. Increase program offerings for adults that are enjoyable and informational.
7. Increase library usage through partnerships, outreach, and informational campaigns to bring awareness of library services.

Fleet & Facilities

WHY?

The Fleet and Facilities Department plays a critical role in ensuring the smooth operation of city services. We are responsible for managing the city's vehicle fleet, maintaining all public facilities, and providing logistical support to departments across the city.

A well-maintained fleet and efficient facilities are essential for city employees to perform their duties effectively. Our department directly supports the City Council's goals of providing efficient and reliable public services, promoting a safe work environment for employees, and maximizing the lifespan of city assets.

Service



Expenditures Summary

\$1,363,682 **\$1,363,682**
(100.00% vs. prior year)

Significant Base Budget Changes for FY 2025

The Fleet & Facilities department takes center stage this year, and its budget reflects the significant responsibilities it shoulders. As a newly formed entity, Fleet & Facilities inherits duties previously spread across multiple departments. This consolidation brings several advantages, including streamlined operations and improved efficiency. However, it also necessitates a substantial budget to ensure a smooth transition and effective service delivery.

Here's a breakdown of why Fleet & Facilities has a significant budget allocation:

- **Startup Costs:** Establishing a new department involves setting up infrastructure, acquiring necessary equipment, and identifying deferred maintenance. These initial investments are crucial for the department's successful launch.
- **Inventory Management:** Fleet & Facilities now encompasses the management of vehicles and facilities previously handled by individual departments. This requires taking stock of existing assets, which may necessitate repairs, upgrades, or replacements.
- **Unforeseen Needs:** While historical data from previous departments provides a baseline, unforeseen issues or maintenance needs can arise within the newly consolidated fleet and facilities. The budget accounts for this potential by including a buffer for unexpected costs.

While the Fleet & Facilities budget may seem substantial initially, it's an investment in creating a more efficient and cost-effective system in the long run. The consolidation promises streamlined operations, improved asset utilization, and potentially reduced redundancies, leading to future budgetary adjustments.

Expenditures by Division

Name	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures		
General Government		
Fleet & Facilities		
Personnel Costs	\$787,897	N/A
Supplies & Materials	\$56,529	N/A
Maintenance & Repairs	\$382,582	N/A
Occupancy	\$8,100	N/A
Contractual Services	\$119,061	N/A
Other Charges	\$9,513	N/A
Total Fleet & Facilities:	\$1,363,682	N/A
Total General Government:	\$1,363,682	N/A
Total Expenditures:	\$1,363,682	N/A

Expenditures by Expense Type

Name	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects		
Personnel Costs	\$787,897	N/A
Supplies & Materials	\$56,529	N/A
Maintenance & Repairs	\$382,582	N/A
Occupancy	\$8,100	N/A
Contractual Services	\$119,061	N/A
Other Charges	\$9,513	N/A
Total Expense Objects:	\$1,363,682	N/A

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
BUILDING MAINTENANCE			
Fleet and Facilities Manager	0	0	1
Fleet and Facilities Analyst	0	0	1
Crew Leader Building Maintenance/Custodial	1	1	1
Maintenance Supervisor	1	0	0
Facility Attendant Conv Center	1	0	0
Building Custodian	4	4	4
Building Maintenance Worker	1	1	1
Special Event Worker	2	0	0
Mechanic	0	0	1
Executive Administrative Assistant	0	0	1
TOTAL	10	6	10

Goals and Objectives

The Fleet and Facilities Department's goals are directly linked to City Council's overall goals of:

- **Efficient City Services:** By providing reliable and readily available vehicles, we ensure timely completion of city services.
- **Fiscal Responsibility:** We prioritize cost-effective vehicle acquisition and maintenance, while maximizing the lifespan of facilities and assets.
- **Employee Well-being:** We maintain safe and healthy work environments that contribute to employee satisfaction.
- **Environmental Sustainability:** We continuously seek ways to lower the environmental impact of our fleet and facilities through fuel-efficient vehicles, green building initiatives, and energy conservation practices.

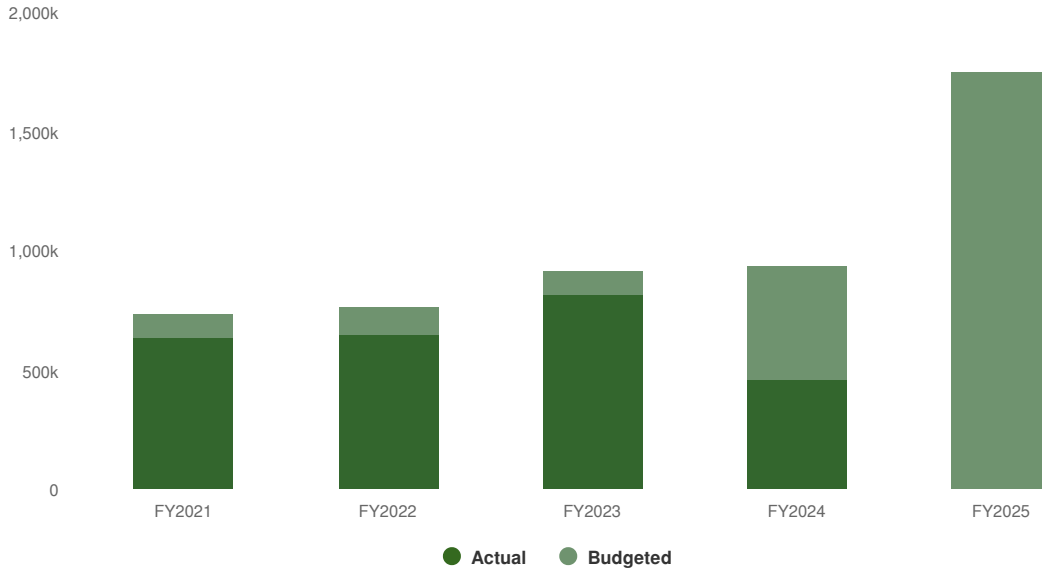
Performance Measures:

- Vehicle uptime and downtime percentages.
- Average repair cost per vehicle.
- Average fuel efficiency of the fleet.
- Energy consumption reduction targets achieved.
- Cost of repair and maintenance per square foot of facility space.

Expenditures Summary

\$1,747,114 \$812,628
 (86.96% vs. prior year)

Parks Proposed and Historical Budget vs. Actual



Significant Base Budget Changes in FY 2025

- FY25 is the first Park & Recreation Department budget. In FY24 Parks funding was in the Public Works Budget and Recreation was a part of the Community Engagement budget.
- The River of Lights cost was moved from Community Engagement to be shared in the Park & Recreation and Bastrop Power & Light budgets.

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Costs				
OPERATIONAL SALARIES-PARKS	\$408,411	\$459,951	\$0	-100%
LONGEVITY	\$2,400	\$2,940	\$0	-100%
OVERTIME-PARKS	\$40,000	\$40,000	\$0	-100%
SOCIAL SECURITY	\$33,843	\$38,251	\$0	-100%
RETIREMENT	\$58,027	\$62,901	\$0	-100%
GROUP INSURANCE	\$101,320	\$87,963	\$0	-100%
WORKERS COMPENSATION	\$7,660	\$7,660	\$0	-100%
OPERATIONAL SALARIES			\$655,500	N/A

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
LONGEVITY			\$2,760	N/A
OVERTIME			\$40,000	N/A
SOCIAL SECURITY			\$50,150	N/A
RETIREMENT			\$87,900	N/A
GROUP INSURANCE			\$107,850	N/A
WORKERS COMP			\$17,037	N/A
Total Personnel Costs:	\$651,660	\$699,666	\$961,197	37.4%
Supplies & Materials				
SUPPLIES	\$3,200	\$3,200		N/A
POSTAGE	\$50	\$50		N/A
OFFICE EQUIPMENT	\$100	\$100		N/A
SAFETY/FIRST AID	\$2,000	\$2,000		N/A
IRRIGATION SUPPLIES	\$4,500	\$4,500		N/A
JANITORIAL SUPPLIES	\$5,500	\$5,500		N/A
EQUIPMENT	\$3,600	\$3,600		N/A
CHEMICALS/PESTICIDES	\$3,000	\$3,000		N/A
SMALL TOOLS	\$1,500	\$1,500		N/A
FUEL AND LUBE	\$17,600	\$17,600		N/A
SUPPLIES			\$13,000	N/A
POSTAGE			\$100	N/A
OFFICE EQUIPMENT/FURNITURE			\$1,000	N/A
EQUIPMENT			\$6,500	N/A
IRRIGATION SUPPLIES			\$4,500	N/A
JANITORIAL SUPPLIES			\$8,100	N/A
CHEMICALS/PESTICIDES			\$3,000	N/A
SMALL TOOLS			\$6,500	N/A
FORMS PRINTING			\$7,000	N/A
FUEL			\$18,000	N/A
Total Supplies & Materials:	\$41,050	\$41,050	\$67,700	64.9%
Maintenance & Repairs				
EQUIPMENT MAINTENANCE	\$5,000	\$5,000		N/A
VEHICLE MAINTENANCE	\$6,000	\$6,000		N/A
CITY HALL GROUNDS	\$2,200	\$2,200		N/A
RIVERFRONT PARK EXPENSES	\$63,000	\$24,500	\$0	-100%
LITTLE LEAGUE PARK EXPENS	\$6,500	\$6,500		N/A
DOG BARK PARK EXPENSE	\$2,400	\$2,400		N/A
DELGADO PARK MAINTENANCE	\$1,600	\$2,700		N/A
OLD IRON BRIDGE	\$250	\$250		N/A
FIREMANS PARK/SOFTBALL FIELD	\$3,500	\$3,500		N/A
PECAN PARK MAINTENANCE	\$4,500	\$4,500		N/A
RIVERWALK MAINTENANCE	\$7,300	\$7,300		N/A

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
MAYFEST PARK - LOOP 150	\$3,000	\$3,000		N/A
SPLASH PAD	\$2,800	\$2,800		N/A
TREE USA MAINTENCE PROGRAM	\$5,000	\$5,000		N/A
BOB BRYANT PARK	\$7,500	\$7,500		N/A
JEWELLS PARK	\$2,400	\$2,400		N/A
GATEWAYS/HWY 71 LANDSCAPING	\$3,000	\$3,000		N/A
KERR COMMUNITY PARK	\$2,400	\$3,500		N/A
EQUIPMENT MAINTENANCE			\$9,000	N/A
CITY HALL GROUNDS MAINTENANCE			\$3,000	N/A
RIVERFRONT PARK MAINTENANCE			\$20,000	N/A
LITTLE LEAGUE PARK MAINTENANCE			\$4,000	N/A
DOG PARK MAINTENANCE			\$2,700	N/A
DELGADO PARK MAINTENANCE			\$14,700	N/A
OLD IRON BRIDGE			\$250	N/A
FIREMAN'SPARK/SOFTBALL FIELD			\$3,000	N/A
PECAN PAKR MAINTENANCE			\$3,000	N/A
RIVERWALK MAINTENANCE			\$16,000	N/A
MAYFEST PARK LP 150 MAINT			\$5,000	N/A
SPLASH PAD MAINTENANCE			\$4,000	N/A
TREE USA MAINTENCE PROGRAM			\$7,000	N/A
BOB BRYANT PARK MAINTENANCE			\$17,500	N/A
BASTROP RIVER OF LIGHTS			\$100,000	N/A
JEWELL'S PARK MAINTENANCE			\$2,000	N/A
GATEWAYS/HWY 71 LANDSCAPING			\$3,000	N/A
KERR COMMUNITY PARK MAINTENANCE			\$13,500	N/A
Total Maintenance & Repairs:	\$128,350	\$92,050	\$227,650	147.3%
Occupancy				
COMMUNICATIONS	\$3,120	\$3,120		N/A
SPLASH PAD UTILITIES	\$33,000	\$33,000		N/A
LITTLE LEAGUE UTILITIES	\$14,000	\$19,000		N/A
TXDOT UTILITY IRRIGATION METER	\$12,500	\$12,500		N/A
PARKS AND TRAILS UTILITIES	\$17,000	\$17,000		N/A
COMMUNICATIONS			\$3,500	N/A
SPLASH PAD UTILITIES			\$35,000	N/A
LITTLE LEAGUE UTILITIES			\$20,000	N/A
TXDOT UTILITY IRRIGATION METER			\$13,000	N/A
PARKS & TRAILS UTILITIES			\$15,000	N/A
Total Occupancy:	\$79,620	\$84,620	\$86,500	2.2%
Contractual Services				
PROFESSIONAL SERVICES	\$5,000	\$5,000		N/A

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
UNIFORMS	\$8,000	\$8,000		N/A
PROFESSIONAL SERVICES			\$5,000	N/A
CREDIT CARD PROCESSING FEE			\$5,000	N/A
UNIFORMS			\$8,000	N/A
CONTRACTED SERVICES			\$208,000	N/A
EQUIPMENT RENTAL			\$1,000	N/A
VEHICLE/EQUIP REPLACEMENT FEE			\$50,467	N/A
Total Contractual Services:	\$13,000	\$13,000	\$277,467	2,034.4%
Other Charges				
ADVERTISING	\$800	\$800		N/A
TRAVEL AND TRAINING	\$2,500	\$2,500		N/A
DUES, SUBSCRIPTION AND PUB.	\$300	\$300		N/A
EQUIPMENT RENTAL	\$500	\$500		N/A
ADVERTISING			\$2,500	N/A
TRAVEL AND TRAINING			\$5,600	N/A
DUES, SUBSCRIPTION AND PUB			\$2,500	N/A
RECREATION PROGRAMS			\$16,000	N/A
Total Other Charges:	\$4,100	\$4,100	\$26,600	548.8%
Capital Outlay				
SPECIAL PROJECTS			\$100,000	N/A
Total Capital Outlay:	\$0	\$0	\$100,000	N/A
Total Expense Objects:	\$917,780	\$934,486	\$1,747,114	87%

Objectives and Goals

The completion of the 10 year Parks , Recreation and Open Space Master Plan in August of 2023, identified some clear goals for this department.

1. Enhance the quality and maintenance of the Parks.
 - a. Standardize equipment used in the parks– 1) Branding 2) Faster repairs
 - b. Establish a better more effective regular maintenance plan.
2. Develop additional recreational programs for the community.
 - a. Develop more youth recreational opportunities.
 - b. Enhance and develop more family recreation opportunities.
3. Create a more welcoming park system for all.
 - a. Identify and enhance access for all.
 - b. Create opportunities for all abilities.
4. Develop and enhance community partnership to provide more services to the community.
 - a. Create a standardize MOU for clearer expectations
 - b. Continue to develop more partnerships with organizations, groups and non-profit organizations to enhance service delivery.

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
PARKS			
Parks Director	0	0	1
Crew Leader	0	0	1
Equipment Operator	0	0	1
Maintenance Worker	0	0	4
Seasonal Maintenance Worker	0	0	.185
Athletic Field Maintenance	0	0	1
Facilities Maintenance Worker	0	0	1
Recreation Coordinator	0	0	1
Recreation Workers - Temp	0	0	2
Technician Parks	0	0	1
TOTAL	0	0	13.185

Water/Wastewater

WHY?

To protect the public's health and safety through proper treatment, operation, and maintenance of the water and wastewater systems.

Department Description

The Water/Wastewater Fund is utilized to account for the financial activities related to the provision of water and wastewater services to residents in the City's service territory. The City's Water and Wastewater divisions are separated into four (4) subcategories: Administration, Water Distribution/Collection, Wastewater Treatment, and Water Treatment. Water distribution is provided through 89.75 miles of water main lines. It provides clean water to approximately 4,578-meter connections. The system pressure helps lower the cost of insurance by providing adequate fire flow at each of 769 fire hydrants. Wastewater collection conveys the wastewater leaving our homes and businesses to a wastewater treatment plant through approximately 72.5 miles of sewer main line. Wastewater treatment is vital to maintaining a safe and clean drinking water source and protection of our river's ecosystem.

Services



Expenditures Summary

\$9,617,899 **\$44,665**
 (0.47% vs. prior year)

Expenditures by Expense Type

Significant changes were made to the following expense categories:

- Professional Services has increased by \$22,000 to accommodate more additional State and Federal reporting requirements, and to support growing development planning needs.
- System Maintenance shows a significant change in funding, due to a one-time transfer of \$150,000 from the Capital Fund for Tahitian Village manhole replacements and rehabilitation.
- \$15,000 has been added to Water Treatment and Production Chemicals to align with new treatment processes at the Simsboro Water Treatment Plant.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY25 Budget Book EWM (Water/Wastewater Fund) (% Change)
Expense Objects				
Personnel Costs	\$2,059,463	\$2,028,064	\$2,387,635	18%
Supplies & Materials	\$266,070	\$322,600	\$393,600	22%
Maintenance & Repairs	\$673,380	\$740,780	\$878,750	18.6%
Occupancy	\$340,300	\$537,900	\$554,700	3.1%
Contractual Services	\$1,521,372	\$1,520,620	\$1,595,944	4.8%
Other Charges	\$43,340	\$38,270	\$37,270	-2.6%
Contingency	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$3,678,400	\$4,375,000	\$3,760,000	-14.1%
Total Expense Objects:	\$8,592,325	\$9,573,234	\$9,617,899	0.5%

Expenditures by Function

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

There are no major changes to the divisions. The total personnel count is still 23 after the addition of 4 FTE's in the FY 2023 budget.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Water/Wastewater				
Administration				
Personnel Costs	\$645,486	\$466,026	\$591,583	26.9%
Supplies & Materials	\$29,900	\$34,400	\$24,700	-28.2%
Maintenance & Repairs	\$7,780	\$21,780	\$7,350	-66.3%
Occupancy	\$14,500	\$17,100	\$19,700	15.2%
Contractual Services	\$1,114,031	\$1,184,260	\$1,248,584	5.4%
Other Charges	\$27,470	\$22,400	\$21,400	-4.5%
Contingency	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$3,678,400	\$4,375,000	\$3,760,000	-14.1%
Total Administration:	\$5,527,567	\$6,130,966	\$5,683,317	-7.3%
W/Ww Distribut/Collect				
Personnel Costs	\$554,718	\$580,416	\$797,505	37.4%
Supplies & Materials	\$108,820	\$111,900	\$161,900	44.7%
Maintenance & Repairs	\$99,500	\$112,000	\$264,000	135.7%
Contractual Services	\$123,623	\$17,000	\$17,000	0%
Other Charges	\$4,500	\$4,500	\$4,500	0%
Total W/Ww Distribut/Collect:	\$891,161	\$825,816	\$1,244,905	50.7%
Water Production/Treat				
Personnel Costs	\$394,673	\$434,057	\$564,545	30.1%
Supplies & Materials	\$87,350	\$108,300	\$128,500	18.7%
Maintenance & Repairs	\$280,800	\$282,300	\$290,000	2.7%
Occupancy	\$145,800	\$145,800	\$160,000	9.7%
Contractual Services	\$191,484	\$239,860	\$239,860	0%
Other Charges	\$5,690	\$5,690	\$5,690	0%
Total Water Production/Treat:	\$1,105,797	\$1,216,007	\$1,388,595	14.2%
WW Treatment Plant				
Personnel Costs	\$464,586	\$547,565	\$434,002	-20.7%
Supplies & Materials	\$40,000	\$68,000	\$78,500	15.4%
Maintenance & Repairs	\$285,300	\$324,700	\$317,400	-2.2%
Occupancy	\$180,000	\$375,000	\$375,000	0%
Contractual Services	\$92,234	\$79,500	\$90,500	13.8%
Other Charges	\$5,680	\$5,680	\$5,680	0%
Total WW Treatment Plant:	\$1,067,800	\$1,400,445	\$1,301,082	-7.1%
Total Water/Wastewater:	\$8,592,325	\$9,573,234	\$9,617,899	0.5%
Total Expenditures:	\$8,592,325	\$9,573,234	\$9,617,899	0.5%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
ADMINISTRATION DIVISION			
Director	.5	.5	1
City Engineer	.5	.5	.5
Superintendent	1	1	1
Mechanic	0	0	1
Special Programs Coordinator	1	1	1
Executive Administrative Assistant	1	1	1
TOTAL	4	4	4.5
W/WW DISTRIBUTION/COLLECTION			
Foreman	1	1	1
Crew Leader Systems Tech	1	1	1
Systems Technician	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	8	8	8
WATER PRODUCTION/TREATMENT			
Chief Plant Operator	1	1	1
Operators	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	5	5	5
WASTEWATER TREATMENT			
Chief Plant Operator	1	1	1
Operators	<u>5</u>	<u>5</u>	<u>6</u>
TOTAL	6	6	6
TOTAL	23	23	25.5

Recent Accomplishments

1. Tested accuracy of 130 water meters
2. Wastewater treatment plant #3 in operation as of May 7, 2024
3. Began receiving water at Willow from the Simsboro Wells J and I as part of the Water Contingency Plan (Permitted for 1,500 mpg each)
4. Continue to camera City sewer lines based on streets requiring rehabilitation per Pavement Condition Index Report
5. Installed 760-feet of water main and 340-feet of sewer main as part of the WATER Street Rehab project
6. Installed 1,273 feet of 2-inch water line in Block 9 of the Fairview Cemetery as part of the Fairview Cemetery Expansion Project
7. Installed antenna at/on Hwy 20 EST (Water tower) in order to expand our automated metering infrastructure capabilities to include the far west side of the City's CCN
8. Completed TCEQ Lead Service Line Inventory

Goals and Objectives

- Provide maintenance on 89.75 miles of water main lines, 500 valves, 72.5 miles of wastewater main lines, 829 manholes, 6 alluvial wells, 3 deep wells, 22 lift stations, 4,578-metered connections from ¾" to 10", and 769 fire hydrants.
- Continue to provide safe and reliable drinking water to our customers.
- Conserve the City's water source by continuing to monitor water loss and implement water saving measures.
- Distribute approximately 1.7 million gallons of treated water per day to homes and businesses.
- Collect and treat approximately 1.3 million gallons of wastewater per day.
- Maintain accuracy of well entry point meters at 97% or higher annually.
- Track reliability and response time to work orders for water leaks, after hours call outs and sewer stoppages.
- Completion of the new Simsboro Water Treatment Facility at XS Ranch is scheduled for January 2025.

Hotel Occupancy Tax

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

Organizational Department

CONTRACTUAL SERVICES

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

Community Asset Funding

The FY 2025 proposed funding for each organization is:

Organization	FY 22-23 Approved Funding	FY 23-24 Approved Funding	FY 24-25 Requested Funding	FY 24-25 Proposed Funding
Bastrop County Historical Society Visitor Center	\$162,986	\$187,434	\$235,454	\$235,434
Bastrop County Historical Society Museum	\$88,411	\$101,673	\$127,298	\$127,298
Bastrop Opera House	\$147,818	\$169,991	\$194,000	\$194,000
Lost Pines Art Center	\$129,660	\$149,109	\$167,950	<u>\$167,950</u>
African American Museum	\$0	\$0	<u>\$50,000</u>	
TOTALS	\$528,875	\$608,207	\$774,702	\$724,702

Visit Bastrop

Funding provided for Visit Bastrop is established through a contractual agreement. The contract states the City will target 35% of the new Hotel Occupancy Tax (HOT) revenue collected, defined as HOT revenue minus the provision of payment satisfying the City's outstanding debt secured by HOT funds. The amount should not be less than 45% of the total HOT revenues. The FY 2025 payment was calculated per the contract, at \$1,041,950 based on the projected Hotel Occupancy Tax revenue of \$3,500,000. This funding amount does include \$75,000 for special event funding.

Professional Service

The City contracts with Localgov to provide administrative support with collecting, auditing and discovery related to Hotel Occupancy Tax amounting to \$10,000. This is also where the administrative support paid to the General Fund is recorded at \$59,688, down from \$60,757 in FY 2023. This category includes a one-time expenditure item, Hotel Pursuit Costs of \$100,000 (carry-over from FY 2023). This category includes the Community Asset funding noted above.

CAPITAL OUTLAY

None noted

TRANSFER OUT

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

Other Departments

CONVENTION CENTER

The most significant change is an increase in personnel costs with the transfer of the staff back to this funds budget (out of the General Fund) and an addition of an administrative assistant mid year of FY 2024. The contractual service line includes \$218,236 in administrative support expenses paid to the General Fund, up from \$215,083 in FY 2024.

MAIN STREET PROGRAM

This budget decreased by \$191,293 over the FY 2024 budget. The personnel costs decreased by \$30,800 with the transfer of half of the manager back to General Fund budget. The administrative support transfer to the General Fund went up by \$893. The Downtown Master Plan for \$150,000 was discussed during the FY 2024 budget workshops as an item to add to the FY 2025 budget. It will be postponed until FY2026. This is a large portion of the decrease in professional services by \$180,000.

CULTURAL ARTS COMMISSION

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

Expenditures by Function

Name	FY2023 Budgeted	FY2023 Projected	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Hotel Tax Fund					
Organizational Funding					
Contractual Services	\$2,391,975	\$2,876,700	\$2,442,574	\$2,226,340	2.1%
Capital Outlay	\$25,000	\$25,000	\$0	\$0	-100%
Transfers Out	\$523,000	\$523,000	\$518,000	\$517,600	-1%
Total Organizational Funding:	\$2,939,975	\$3,424,700	\$2,960,574	\$2,743,940	0.7%
Hospitality & Downtown					
Convention Center					
Personnel Costs	\$0		\$288,122	\$464,377	N/A
Supplies & Materials	\$42,300	\$41,700	\$42,300	\$42,800	0%
Maintenance & Repairs	\$46,450	\$46,450	\$46,450	\$49,500	0%
Occupancy	\$47,100	\$47,100	\$47,100	\$47,100	0%
Contractual Services	\$400,472	\$407,972	\$261,083	\$268,036	-34.8%
Other Charges	\$26,000	\$22,500	\$22,500	\$24,500	-13.5%
Total Convention Center:	\$562,322	\$565,722	\$707,555	\$896,313	25.8%
Main Street					
Personnel Costs	\$0		\$160,464	\$122,278	N/A
Supplies & Materials	\$20,900	\$10,300	\$11,900	\$11,900	-43.1%
Occupancy	\$900	\$900	\$900	\$900	0%
Contractual Services	\$161,020	\$147,520	\$210,587	\$31,480	30.8%
Other Charges	\$122,510	\$73,010	\$114,510	\$146,010	-6.5%
Contingency	\$33,500	\$33,500	\$33,500	\$28,500	0%
Total Main Street:	\$338,830	\$265,230	\$531,861	\$341,068	57%
Total Hospitality & Downtown:	\$901,152	\$830,952	\$1,239,416	\$1,237,381	37.5%
Cultural Arts Commission					
Supplies & Materials	\$2,000		\$2,000	\$2,000	0%
Maintenance & Repairs	\$5,000	\$5,730	\$5,000	\$5,000	0%
Contractual Services	\$47,500	\$42,500	\$47,500	\$47,500	0%
Other Charges	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Cultural Arts Commission:	\$55,500	\$49,230	\$55,500	\$55,500	0%
Rodeo					
Occupancy	\$3,200	\$3,200	\$3,296	\$3,296	3%
Total Rodeo:	\$3,200	\$3,200	\$3,296	\$3,296	3%
Total Hotel Tax Fund:	\$3,899,827	\$4,308,082	\$4,258,786	\$4,040,117	9.2%
Total Expenditures:	\$3,899,827	\$4,308,082	\$4,258,786	\$4,040,117	9.2%

Personnel Schedule

POSITION TITLE	ACTUAL FY2023	BUDGET FY2024	PROPOSED FY2025
CONVENTION CENTER			
Special Event Manager	0	.65	1
Maintenance Supervisor	0	1	1
Facilities Attendant	0	1	1
Special Event Worker	0	1	1
Executive Administrative Assistant	0	0	
TOTAL	0	3.65	4
MAIN STREET			
Main Street Manager	0	1	.5
Special Event Worker	0	1	1
TOTAL	0	2	1.5
TOTAL	0	5.65	5.5

The Main Street Manager is split between General Fund and HOT tax fund. The Special Event Manager was moved completely into the HOT tax fund for FY2025

Goal #1

ECONOMIC VITALITY - Increase Convention Center revenue.

Measures: Revenue

Actual FY2023	Goal FY2024	Projected FY2024	Goal FY2025
\$194,000	\$264,000	\$266,000 (6%)	\$270,000 (1.5%)

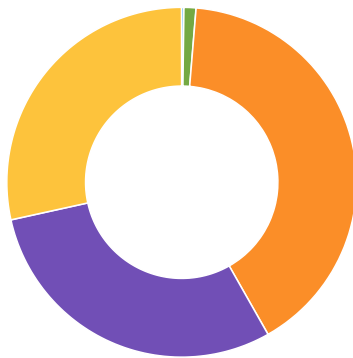
CAPITAL IMPROVEMENTS

FY 2025 Capital Budget

Total Capital Requested \$76,118,868

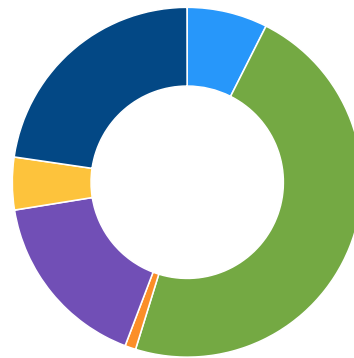
14 Capital Improvement Projects

Total Funding Requested by Department



● Bastrop Power & Light (0%)	\$150,000.00
● Cemetery (1%)	\$850,000.00
● Public Works (40%)	\$30,805,000.00
● Wastewater CIF (30%)	\$22,663,868.00
● Water CIF (28%)	\$21,650,000.00
TOTAL	\$76,118,868.00

Total Funding Requested by Source



● 4B (7%)	\$5,625,240.00
● Current Bond (47%)	\$35,800,000.00
● Fund Balance (1%)	\$750,000.00
● Future Bond (17%)	\$12,613,868.00
● Grant (5%)	\$3,679,760.00
● Other (23%)	\$17,150,000.00
TOTAL	\$75,618,868.00

The large portion of the capital projects funded for FY 2025 relate to streets, water and wastewater. The new water plant is under construction. The construction of the other phases of the plant will continue in FY 2025. The new water plant will allow the city to take Bob Bryant wells and Willow Water wells off-line, which will have ongoing maintenance savings. These older wells are not cost-efficient.

These projects have many different funding sources including grants that are awaiting approval/award, future bond issuance, and development contributions. As the funding is secured the project will move forward.

Public Works Requests

Itemized Requests for 2025

Agnes Street Extension **\$1,500,000**

Agnes Street will be converted from its existing two-lane design to a four-lane roadway from Seton Hospital Drive to Hwy. 304. The widening project will match the design of the road's planned extension to Seton Hospital Drive. Construction is...

Blakey Lane Extension **\$8,305,000**

Extend Blakey Lane from FM 969 to Old Austin Hwy. This project includes new water, wastewater and drainage lines, road extension, sidewalks, etc.

Old Iron Bridge Rehabilitation **\$17,000,000**

To rehabilitate the Old Iron Bridge to be used as a deck park with unrestricted pedestrian access.

Street Rehabilitation Program **\$2,000,000**

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

Water Street Reconstruction **\$2,000,000**

This program consists of reconstruction of Water Street and will be a CIP project outside the Street Maintenance Program or the Street Rehabilitation Program. The projects might include improvements to water, wastewater, drainage, sidewalks, as...

Total: \$30,805,000

Water CIF Requests

Itemized Requests for 2025

Simsboro Aquifer Water Treatment Plant, Well Field and Transmission Facilities **\$18,800,000**

Existing project for Simsboro Aquifer Water Treatment Plant, Well Field, and Transmission Facilities.

Westside Water Service Expansion **\$2,850,000**

Construction of the West Side water transmission lines and distribution systems.

Total: \$21,650,000

Wastewater CIF Requests

Itemized Requests for 2025

FM 969 Wastewater Line Extension **\$3,200,000**

Extend wastewater line from existing 24-inch wastewater line along Bear Hunter Drive north across SH 71 and east along FM 969 to Valverde Development.

SH 71 Pipe Bursting Project **\$1,470,000**

This project is to pipe burst an existing 10-inch wastewater line to expand capacity in the existing line for future growth.

Wastewater Treatment Plant #3 - Phase II **\$371,118**

This project consists of expansion of the existing WWTP#3. This project will start with a design to determine the expansion capacity needed to accommodate future growth.

Total: \$5,041,118

Bastrop Power & Light Requests

Itemized Requests for 2025

Bastrop Power & Light Capital Improvements **\$150,000**

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.

Total: \$150,000

Cemetery Requests

Itemized Requests for 2025

Cemetery Improvements - Block 9 Development **\$850,000**

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

Total: \$850,000

Wastewater CIF Requests

Itemized Requests for 2025

Transfer Lift Station	\$14,900,000
------------------------------	---------------------

This project is for a Wastewater Transfer Lift Station construction.

Wastewater Treatment Plant #1 and #2 Rehabilitation	\$2,722,750
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Rehabilitation of the existing Wastewater Treatment Plants # 1 and #2. This will expand the life of the plants for additional years.

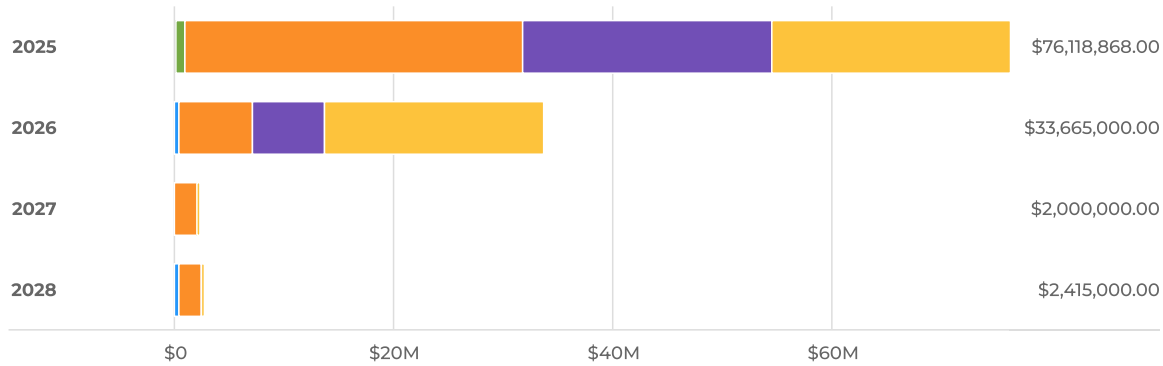
Total: \$17,622,750

Capital Improvements: Multi-year Plan

Total Capital Requested \$114,198,868

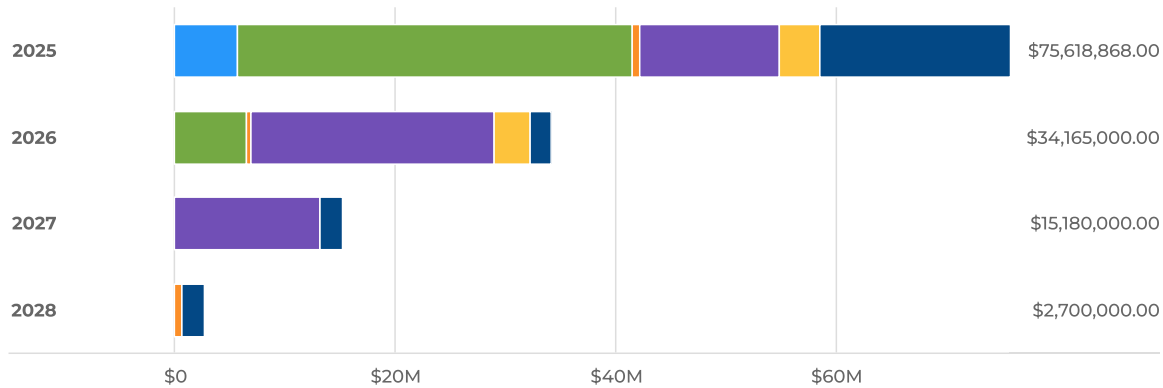
14 Capital Improvement Projects

Total Funding Requested by Department



- Bastrop Power & Light
- Public Works
- Water CIF
- Cemetery
- Wastewater CIF

Total Funding Requested by Source



- 4B
- Fund Balance
- Grant
- Current Bond
- Future Bond
- Other

Cost Savings & Revenues

There's no data for building chart

Public Works Requests

Itemized Requests for 2025-2028

Agnes Street Extension **\$5,340,000**

Agnes Street will be converted from its existing two-lane design to a four-lane roadway from Seton Hospital Drive to Hwy. 304. The widening project will match the design of the road's planned extension to Seton Hospital Drive. Construction is...

Blakey Lane Extension **\$8,305,000**

Extend Blakey Lane from FM 969 to Old Austin Hwy. This project includes new water, wastewater and drainage lines, road extension, sidewalks, etc.

Old Iron Bridge Rehabilitation **\$17,000,000**

To rehabilitate the Old Iron Bridge to be used as a deck park with unrestricted pedestrian access.

Street Rehabilitation Program **\$8,000,000**

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

Water Street Reconstruction **\$3,040,000**

This program consists of reconstruction of Water Street and will be a CIP project outside the Street Maintenance Program or the Street Rehabilitation Program. The projects might include improvements to water, wastewater, drainage, sidewalks, as...

Total: \$41,685,000

Water CIF Requests

Itemized Requests for 2025-2028

Simsboro Aquifer Water Treatment Plant, Well Field and Transmission Facilities **\$18,800,000**

Existing project for Simsboro Aquifer Water Treatment Plant, Well Field, and Transmission Facilities.

Westside Water Service Expansion **\$22,850,000**

Construction of the West Side water transmission lines and distribution systems.

Total: \$41,650,000

Wastewater CIF Requests

Itemized Requests for 2025-2028

FM 969 Wastewater Line Extension **\$3,200,000**

Extend wastewater line from existing 24-inch wastewater line along Bear Hunter Drive north across SH 71 and east along FM 969 to Valverde Development.

SH 71 Pipe Bursting Project **\$1,470,000**

This project is to pipe burst an existing 10-inch wastewater line to expand capacity in the existing line for future growth.

Wastewater Treatment Plant #3 - Phase II **\$371,118**

This project consists of expansion of the existing WWTP#3. This project will start with a design to determine the expansion capacity needed to accommodate future growth.

Total: \$5,041,118

Bastrop Power & Light Requests

Itemized Requests for 2025-2028

Bastrop Power & Light Capital Improvements **\$850,000**

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.

Total: \$850,000

Cemetery Requests

Itemized Requests for 2025-2028

Cemetery Improvements - Block 9 Development **\$850,000**

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

Total: \$850,000

Wastewater CIF Requests

Itemized Requests for 2025-2028

Transfer Lift Station	\$21,400,000
------------------------------	---------------------

This project is for a Wastewater Transfer Lift Station construction.

Wastewater Treatment Plant #1 and #2 Rehabilitation	\$2,722,750
--	--------------------

Rehabilitation of the existing Wastewater Treatment Plants # 1 and #2. This will expand the life of the plants for additional years.

Total: \$24,122,750

DEBT

DEBT GOVERNMENTAL WIDE

OVERVIEW OF BONDS

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

CITY'S CURRENT BOND RATINGS

General Obligation Bonds	Rating
Standard & Poors	"AA"
Fitch Ratings	"AA-"
Revenue Bonds	
Standard & Poors	"AA-"

LEGAL DEBT LIMITS

Taxable Assessed Valuation	\$1,596,503,743
Constitutional Limit	2.50% of assessed value
Maximum Revenue Available	\$39,912,593
Tax Rate to achieve Max Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for FY 2024-2025	\$0.4994 per \$100 valuation
Available unused Maximum Tax Rate	78.2% of assessed valuation



TOTAL DEBT ALL FUNDS

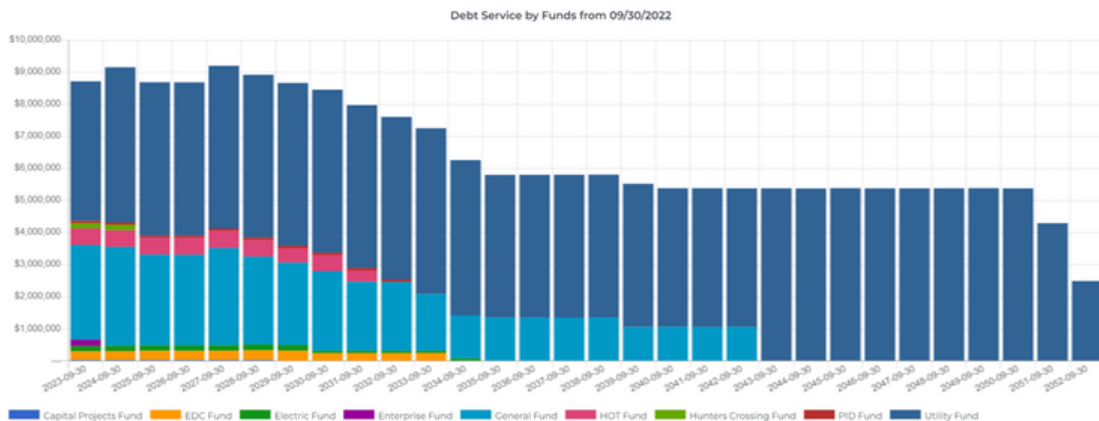
CITY OF BASTROP, TX

Debt Service Selected Issues

Schedule	Maturity Dates
Profile as Of	09/30/2024
Frequency	Annual
First Period End	09/30/2025
End Date	09/30/2052

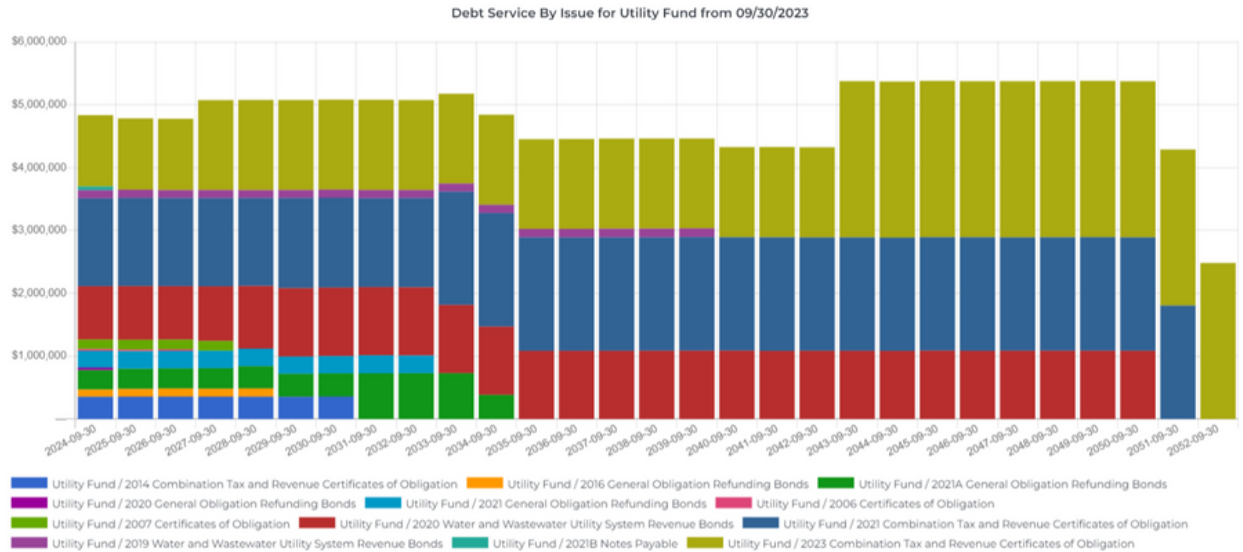
Total Selected Issues			
Date	Principal	Interest	Total
09/30/2025	4,687,368.00	3,994,295.86	8,681,663.86
09/30/2026	4,827,368.00	3,851,472.01	8,678,840.01
09/30/2027	5,502,368.00	3,693,029.24	9,195,397.24
09/30/2028	5,417,368.00	3,497,326.24	8,914,694.24
09/30/2029	5,365,000.00	3,295,633.78	8,660,633.78
09/30/2030	5,360,000.00	3,091,211.24	8,451,211.24
09/30/2031	5,070,000.00	2,897,506.26	7,967,506.26
09/30/2032	4,880,000.00	2,721,199.76	7,601,199.76
09/30/2033	4,685,000.00	2,564,295.76	7,249,295.76
09/30/2034	3,840,000.00	2,413,302.26	6,253,302.26
09/30/2035	3,515,000.00	2,278,006.26	5,793,006.26
09/30/2036	3,640,000.00	2,154,806.26	5,794,806.26
09/30/2037	3,770,000.00	2,026,756.26	5,796,756.26
09/30/2038	3,885,000.00	1,915,518.76	5,800,518.76
09/30/2039	3,715,000.00	1,800,556.26	5,515,556.26
09/30/2040	3,685,000.00	1,692,656.26	5,377,656.26
09/30/2041	3,790,000.00	1,587,431.26	5,377,431.26
09/30/2042	3,895,000.00	1,478,868.76	5,373,868.76
09/30/2043	4,015,000.00	1,360,618.76	5,375,618.76
09/30/2044	4,135,000.00	1,234,487.52	5,369,487.52
09/30/2045	4,275,000.00	1,104,287.50	5,379,287.50
09/30/2046	4,405,000.00	969,350.00	5,374,350.00
09/30/2047	4,545,000.00	830,031.26	5,375,031.26
09/30/2048	4,690,000.00	685,875.00	5,375,875.00
09/30/2049	4,840,000.00	539,762.50	5,379,762.50
09/30/2050	4,985,000.00	388,618.76	5,373,618.76
09/30/2051	4,055,000.00	232,556.26	4,287,556.26
09/30/2052	2,385,000.00	98,381.26	2,483,381.26
Total	121,859,472.00	54,397,841.31	176,257,313.31

DEBT SERVICE BY FUND



DEBT SERVICE FOR UTILITY FUND (WATER/WASTEWATER)

The Water/Wastewater fund will issue debt annually to cover the cost of several large infrastructure projects most associated with a growing community. In FY2024, the department completed the first phase of Wastewater Treatment Plant #3 and made significant progress on a new water treatment plant located at XS Ranch. This new water plant will allow the department to take the other two water plants off line. The Water Master Plan was completed in FY2022 and informed several capital projects. The Wastewater Master Plan started in FY2023 and will also add projects to the capital plan. It is a balancing act to issue debt to fund all of the capital needs while keeping rates as low as possible. The chart below helps illustrate the total debt service by year the fund will have over the next several years.



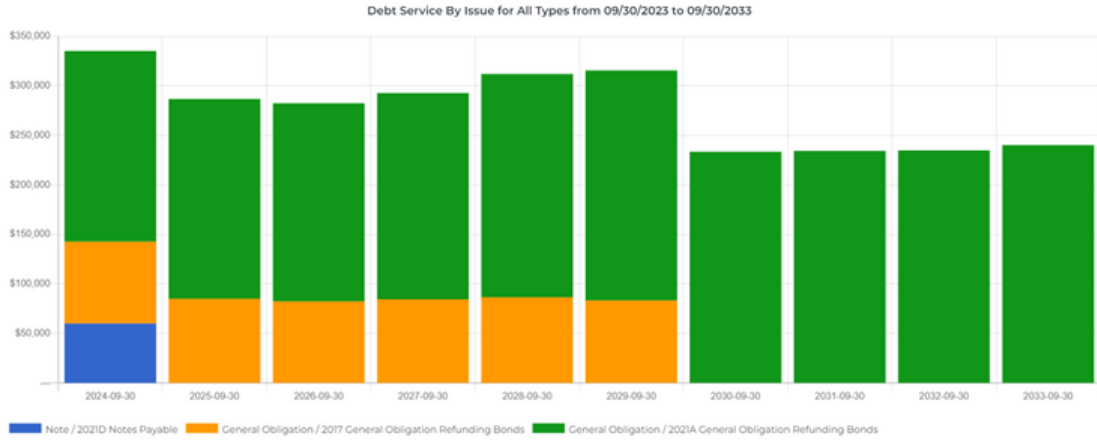
CITY OF BASTROP, TX

Debt Service EDC Fund

Schedule	Maturity Dates
Profile as Of	09/30/2024
Frequency	Annual
First Period End	09/30/2025
End Date	09/30/2034

Total EDC Fund			
Date	Principal	Interest	Total
09/30/2025	240,000.00	46,746.50	286,746.50
09/30/2026	240,000.00	42,416.50	282,416.50
09/30/2027	255,000.00	37,746.50	292,746.50
09/30/2028	280,000.00	32,046.50	312,046.50
09/30/2029	290,000.00	25,546.50	315,546.50
09/30/2030	215,000.00	18,461.50	233,461.50
09/30/2031	220,000.00	14,269.00	234,269.00
09/30/2032	225,000.00	9,803.00	234,803.00
09/30/2033	235,000.00	5,123.00	240,123.00
09/30/2034			
Total	2,200,000.00	232,159.00	2,432,159.00

BASTROP ECONOMIC DEVELOPMENT CORP DEBT SERVICE



APPENDIX

BASTROP POWER & LIGHT REQUESTS

Bastrop Power & Light Capital Improvements

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	10/02/2023
Est. Completion Date	09/30/2024
Department	Bastrop Power & Light
Type	Other

Description

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.

History

This is a system maintenance program. System Study is conducted by a third party vendor to establish future CIP Projects. The previous study was from 2020 to 2025. The new study will be from 2025 to 2030.

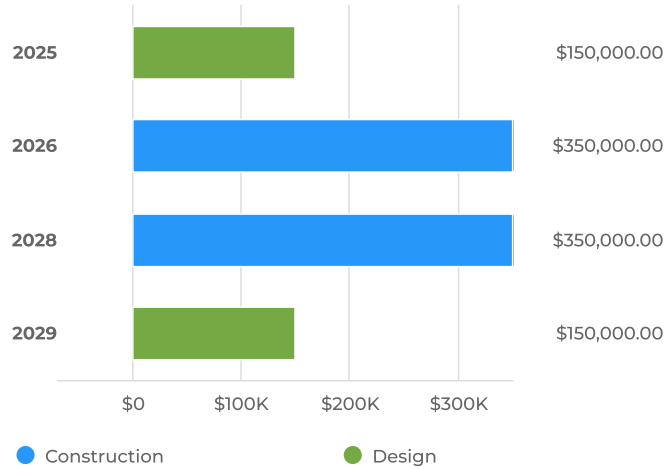
Capital Cost

FY2025 Budget
\$150,000

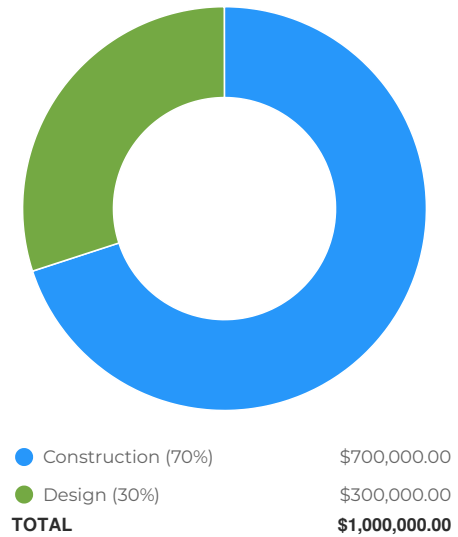
Total Budget (all years)
\$1M

Project Total
\$1M

Capital Cost by Year



Capital Cost for Budgeted Years



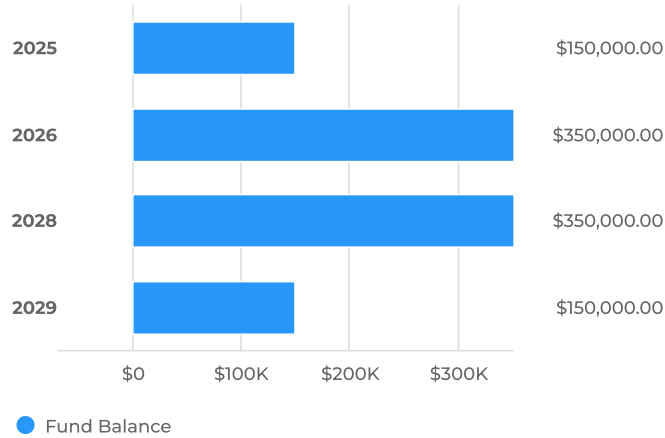
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2028	FY2029	Total
Design	\$150,000			\$150,000	\$300,000
Construction		\$350,000	\$350,000		\$700,000
Total	\$150,000	\$350,000	\$350,000	\$150,000	\$1,000,000

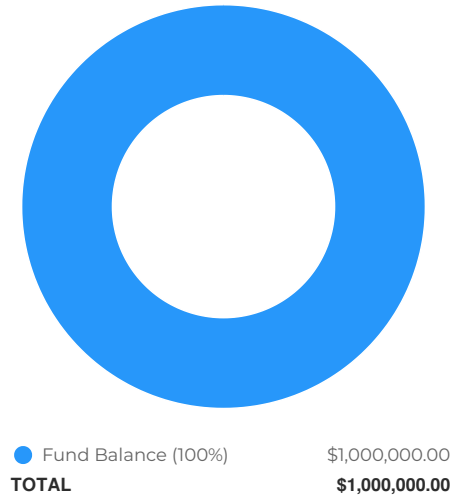
Funding Sources

FY2025 Budget **\$150,000** Total Budget (all years) **\$1M** Project Total **\$1M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2028	FY2029	Total
Fund Balance	\$150,000	\$350,000	\$350,000	\$150,000	\$1,000,000
Total	\$150,000	\$350,000	\$350,000	\$150,000	\$1,000,000

CEMETERY REQUESTS

Cemetery Improvements - Block 9 Development

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	03/03/2023
Est. Completion Date	06/27/2025
Department	Cemetery
Type	Other

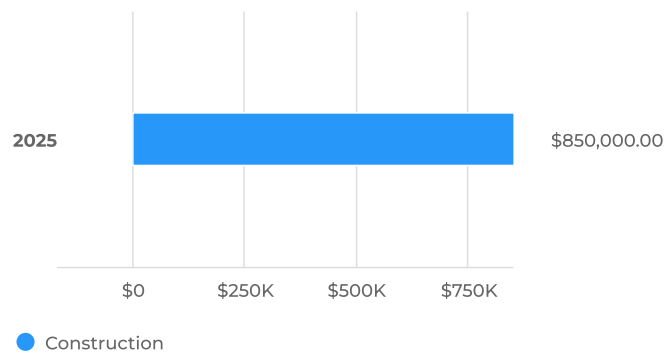
Description

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

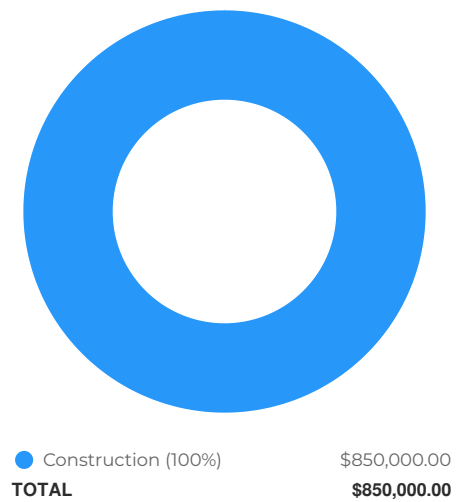
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$850,000	\$850K	\$850K

Capital Cost by Year



Capital Cost for Budgeted Years



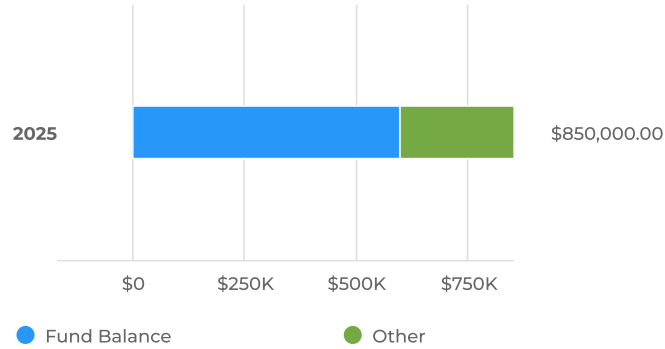
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	\$850,000	\$850,000
Total	\$850,000	\$850,000

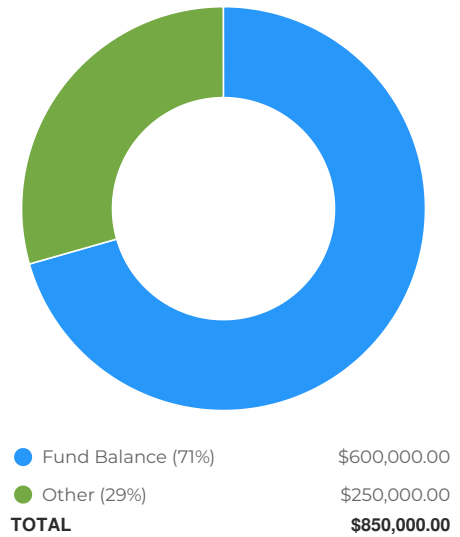
Funding Sources

FY2025 Budget **\$850,000** Total Budget (all years) **\$850K** Project Total **\$850K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Fund Balance	\$600,000	\$600,000
Other	\$250,000	\$250,000
Total	\$850,000	\$850,000

PUBLIC WORKS REQUESTS

Agnes Street Extension

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	09/09/2024
Est. Completion Date	09/30/2026
Department	Public Works
Type	Other

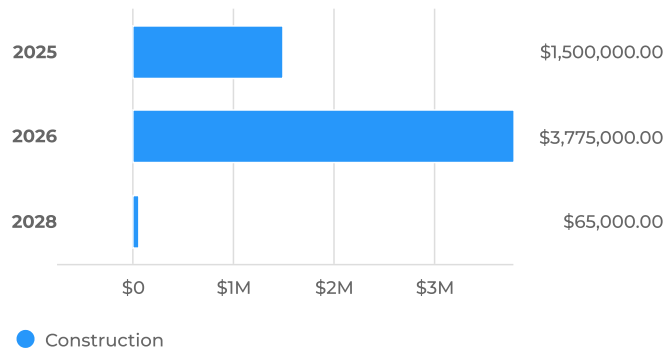
Description

Agnes Street will be converted from its existing two-lane design to a four-lane roadway from Seton Hospital Drive to Hwy. 304. The widening project will match the design of the road's planned extension to Seton Hospital Drive. Construction is expected to begin soon after the final design in August of 2024 and projected to last 12-16 months. The roadwork aims to prevent road congestion between the future extension and the existing road. The project also seeks to ease traffic to and from the area's apartments and hotels. Plans include a sidewalk for pedestrian traffic along the roadway and additional connections to SH 71.

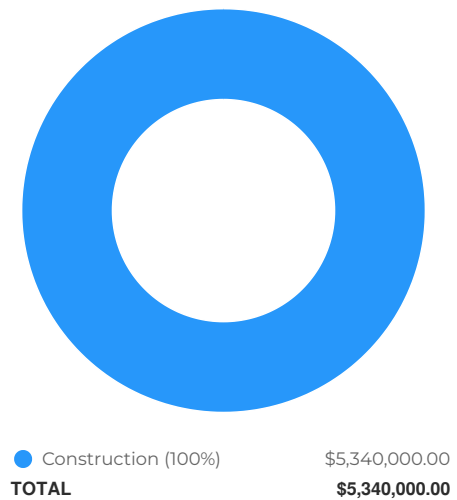
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$1,500,000	\$5.34M	\$5.34M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2028	Total
Construction	\$1,500,000	\$3,775,000	\$65,000	\$5,340,000
Total	\$1,500,000	\$3,775,000	\$65,000	\$5,340,000

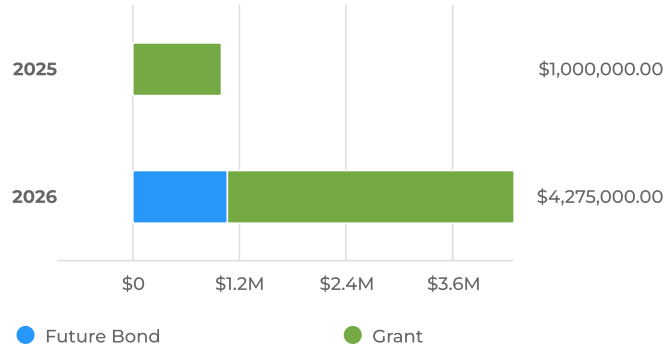
Funding Sources

FY2025 Budget
\$1,000,000

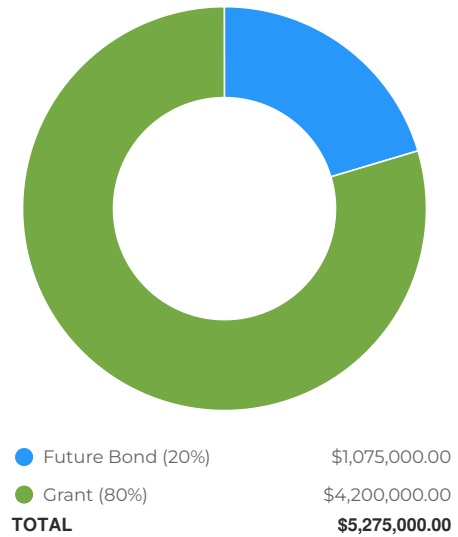
Total Budget (all years)
\$5.275M

Project Total
\$5.275M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
Future Bond		\$1,075,000	\$1,075,000
Grant	\$1,000,000	\$3,200,000	\$4,200,000
Total	\$1,000,000	\$4,275,000	\$5,275,000

Blakey Lane Extension

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	07/01/2023
Est. Completion Date	10/31/2025
Department	Public Works
Type	Other

Description

Extend Blakey Lane from FM 969 to Old Austin Hwy. This project includes new water, wastewater and drainage lines, road extension, sidewalks, etc.

History

This will improve connectivity and better access, in addition to supporting land development in surrounding areas.

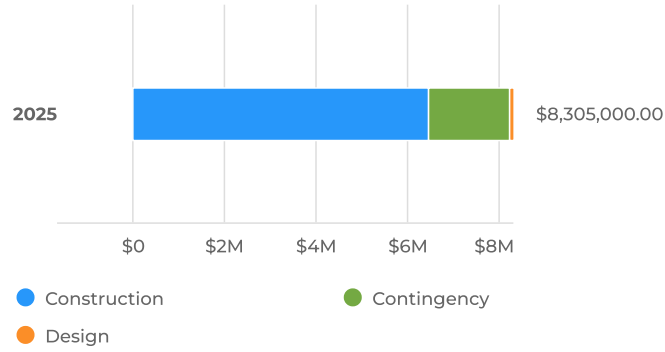
Capital Cost

FY2025 Budget
\$8,305,000

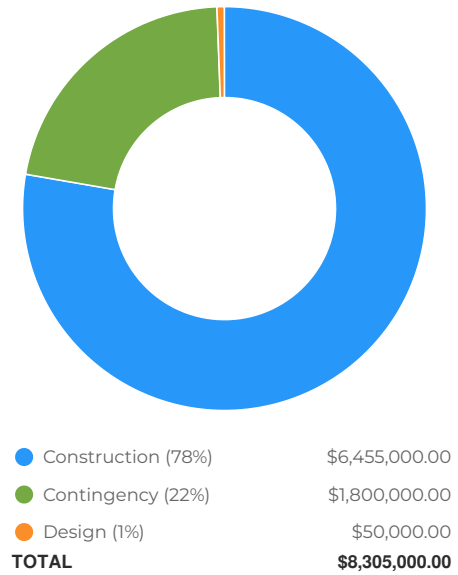
Total Budget (all years)
\$8.305M

Project Total
\$8.305M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Design	\$50,000	\$50,000
Construction	\$6,455,000	\$6,455,000
Contingency	\$1,800,000	\$1,800,000
Total	\$8,305,000	\$8,305,000

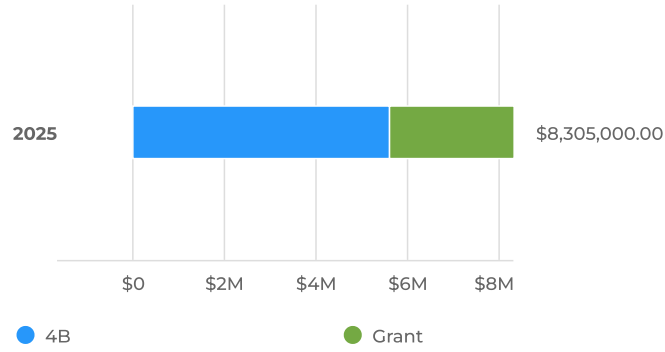
Funding Sources

FY2025 Budget
\$8,305,000

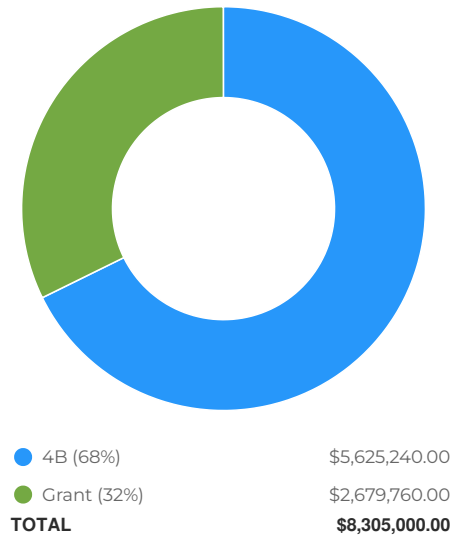
Total Budget (all years)
\$8.305M

Project Total
\$8.305M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Grant	\$2,679,760	\$2,679,760
4B	\$5,625,240	\$5,625,240
Total	\$8,305,000	\$8,305,000

Old Iron Bridge Rehabilitation

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	02/20/2023
Est. Completion Date	07/26/2027
Department	Public Works
Type	Other

Description

To rehabilitate the Old Iron Bridge to be used as a deck park with unrestricted pedestrian access.

History

In FY2019, the City Council approved a study of the Iconic Old Iron Bridge to assess the structural integrity of the bridge. This study came back with a report that indicated significant deterioration of the structural components. The city was presented with several options, from pedestrian-only programming to full demolition of the bridge. There was City Council consensus on option 2, which was to restore the structure to be re-purposed as a deck park with unrestricted pedestrian access. This project has been submitted for grant funding through Texas Department of Transportation TA funding with an application pending. The City has also submitted an application for Rebuilding America's Infrastructure with Sustainability and Equity (RAISE) grant funding to rehabilitate and reopen the historic bridge as a pedestrian/bicycle facility and deck park, but was not awarded the grant. This project is currently under design and will be posted for bid and construction.

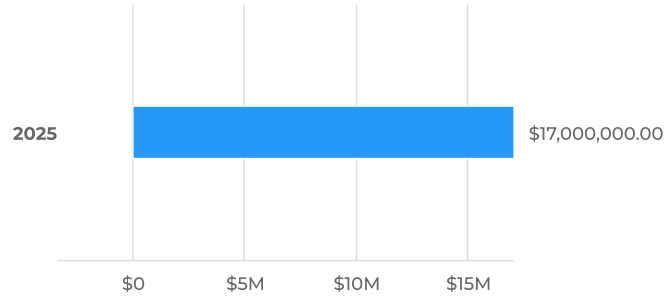
Capital Cost

FY2025 Budget
\$17,000,000

Total Budget (all years)
\$17M

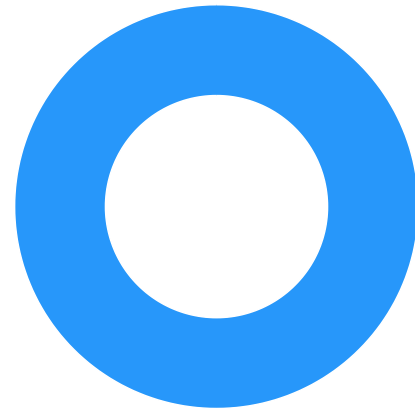
Project Total
\$17M

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$17,000,000.00
TOTAL \$17,000,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	\$17,000,000	\$17,000,000
Total	\$17,000,000	\$17,000,000

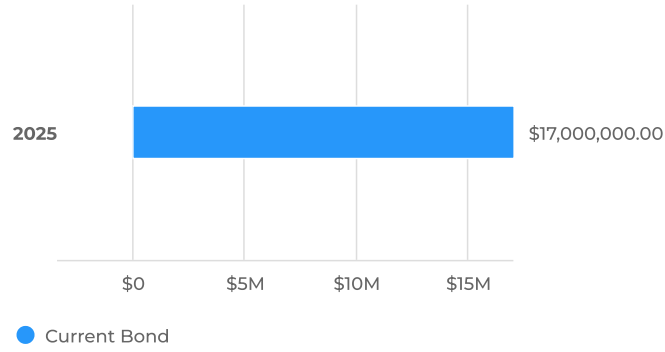
Funding Sources

FY2025 Budget
\$17,000,000

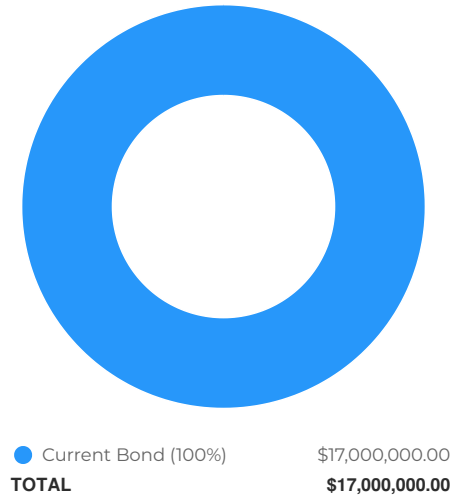
Total Budget (all years)
\$17M

Project Total
\$17M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Current Bond	\$17,000,000	\$17,000,000
Total	\$17,000,000	\$17,000,000

Street Rehabilitation Program

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	02/01/2023
Est. Completion Date	09/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	TX-23XX

Description

This program is to rehab the streets that are in good condition based on the PCI results and extend the streets' useful life. This will be a bi-annual program: design in one year, and construct the next. The streets identified for rehabilitation next fiscal year include segments of : Farm Street, Mesquite Street and other identified streets.

Details

Type of Project	Other improvement
-----------------	-------------------

Benefit to Community

Community Safety

Additional description and history

The City performed a pavement condition index (PCI) study in FY22. The PCI is a numerical index between 0 to 100, which is used to indicate the general condition of the pavement section. The City, like many other municipalities use the PCI to measure the condition of their roads. The information collected from the PCI study is used to create a multi-year street maintenance and/or rehabilitation program to maintain and extend the useful life of the streets.

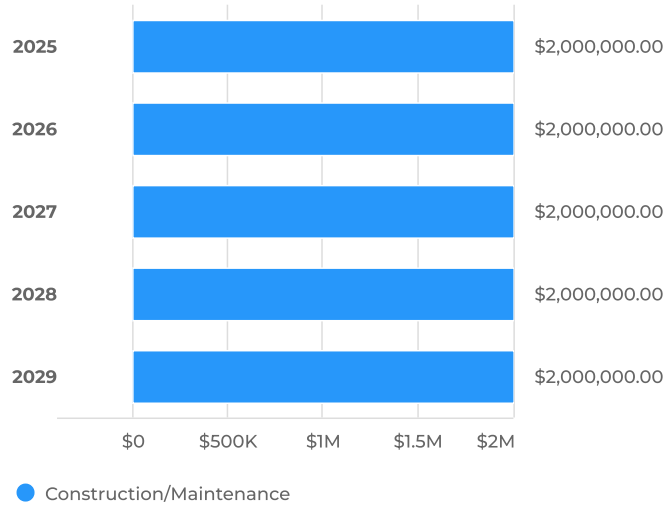
Capital Cost

FY2025 Budget
\$2,000,000

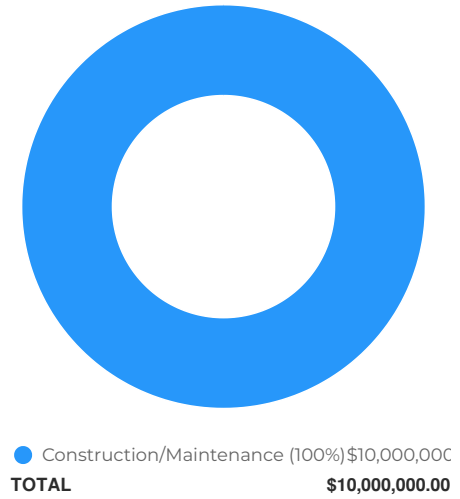
Total Budget (all years)
\$10M

Project Total
\$10M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction/Maintenance	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
Total	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000

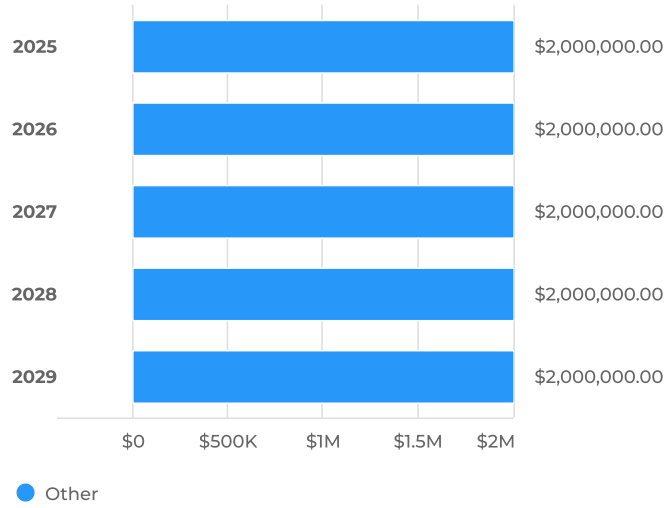
Funding Sources

FY2025 Budget
\$2,000,000

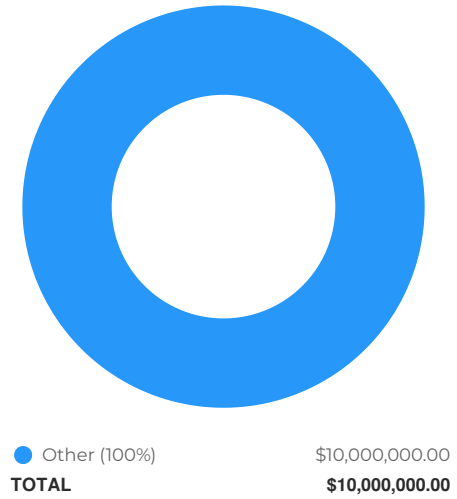
Total Budget (all years)
\$10M

Project Total
\$10M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
Total	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000

Water Street Reconstruction

Overview

Request Owner	Andres Rosales, Assistant City Manager
Department	Public Works
Type	Capital Improvement
Project Number	TR-25XX

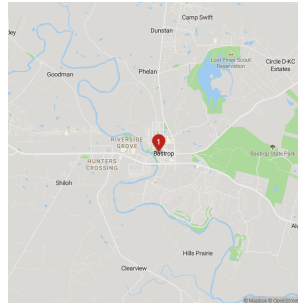
Description

This program consists of reconstruction of Water Street and will be a CIP project outside the Street Maintenance Program or the Street Rehabilitation Program. The projects might include improvements to water, wastewater, drainage, sidewalks, as necessary.

Details

Type of Project	Other improvement
-----------------	-------------------

Location



Benefit to Community

Community Safety

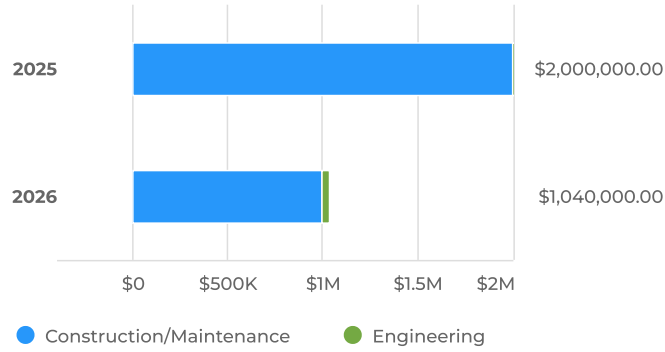
Capital Cost

FY2025 Budget
\$2,000,000

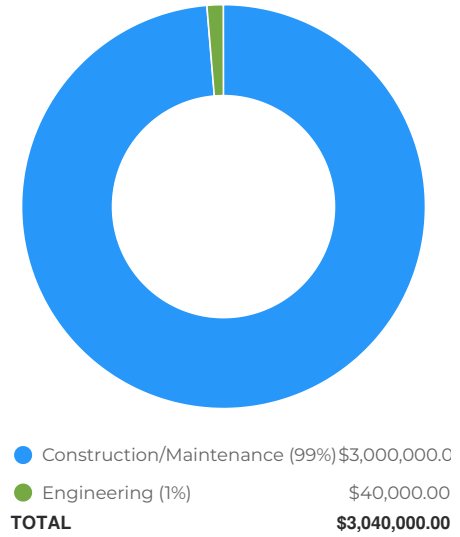
Total Budget (all years)
\$3.04M

Project Total
\$3.04M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Engineering		\$40,000	\$40,000
Construction/Maintenance	\$2,000,000	\$1,000,000	\$3,000,000
Total	\$2,000,000	\$1,040,000	\$3,040,000

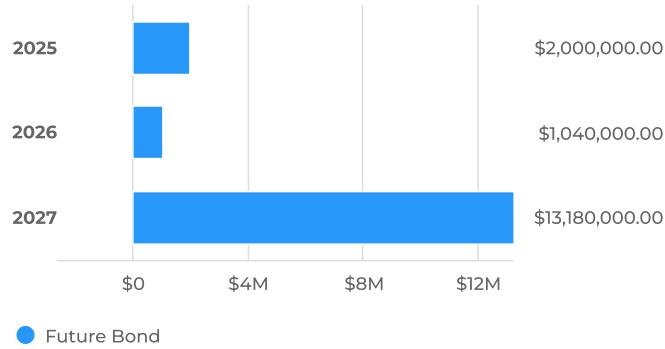
Funding Sources

FY2025 Budget
\$2,000,000

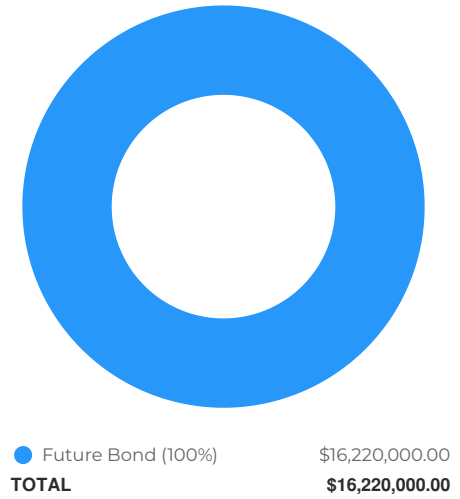
Total Budget (all years)
\$16.22M

Project Total
\$16.22M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Future Bond	\$2,000,000	\$1,040,000	\$13,180,000	\$16,220,000
Total	\$2,000,000	\$1,040,000	\$13,180,000	\$16,220,000

WASTEWATER CIF REQUESTS

Transfer Lift Station

Overview

Request Owner	Jimmie Campbell, Executive Administrative Assistant
Department	Wastewater CIF
Request Groups	CIP
Type	Capital Improvement
Project Number	WW25

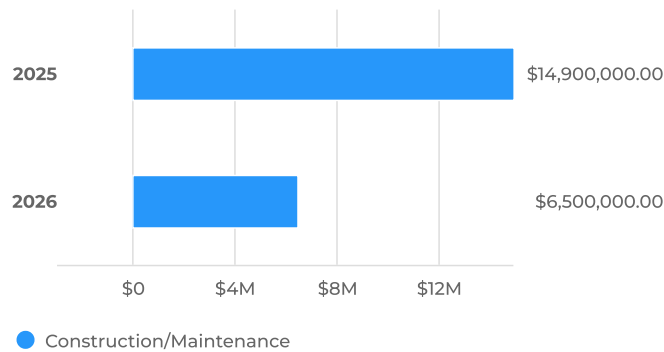
Description

This project is for a Wastewater Transfer Lift Station construction.

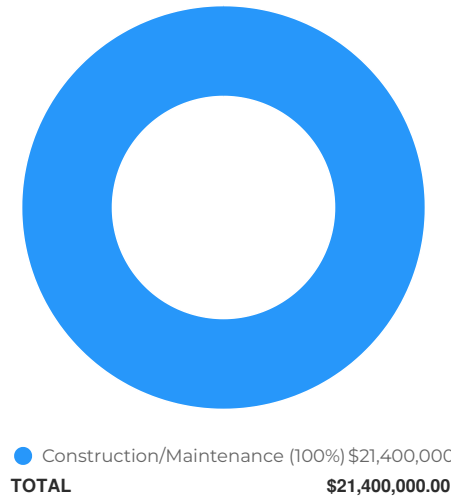
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$14,900,000	\$21.4M	\$21.4M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	\$14,900,000	\$6,500,000	\$21,400,000
Total	\$14,900,000	\$6,500,000	\$21,400,000

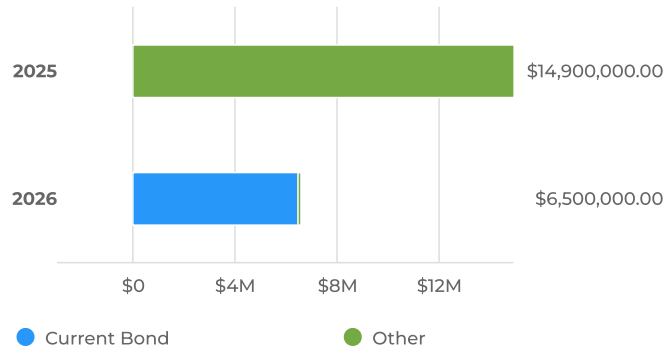
Funding Sources

FY2025 Budget
\$14,900,000

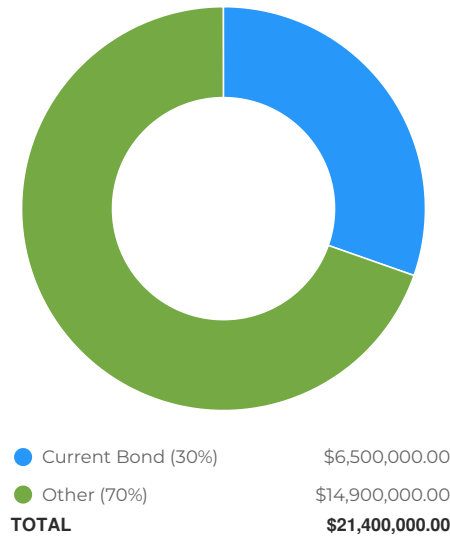
Total Budget (all years)
\$21.4M

Project Total
\$21.4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
Other	\$14,900,000		\$14,900,000
Current Bond		\$6,500,000	\$6,500,000
Total	\$14,900,000	\$6,500,000	\$21,400,000

Wastewater Treatment Plant #1 and #2 Rehabilitation

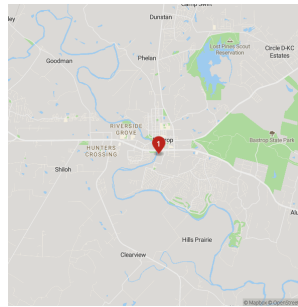
Overview

Request Owner	Andres Rosales, Assistant City Manager
Department	Wastewater CIF
Type	Capital Improvement
Project Number	WW

Description

Rehabilitation of the existing Wastewater Treatment Plants # 1 and #2. This will expand the life of the plants for additional years.

Location



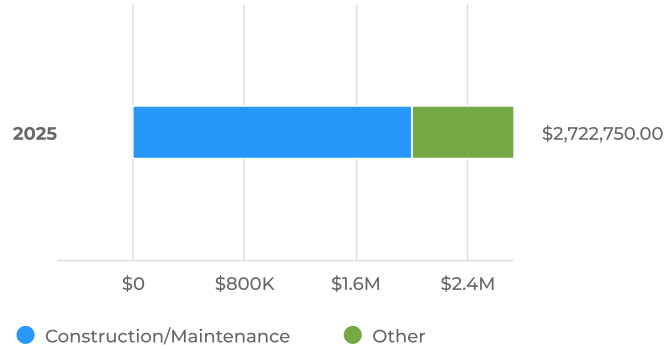
Capital Cost

FY2025 Budget
\$2,722,750

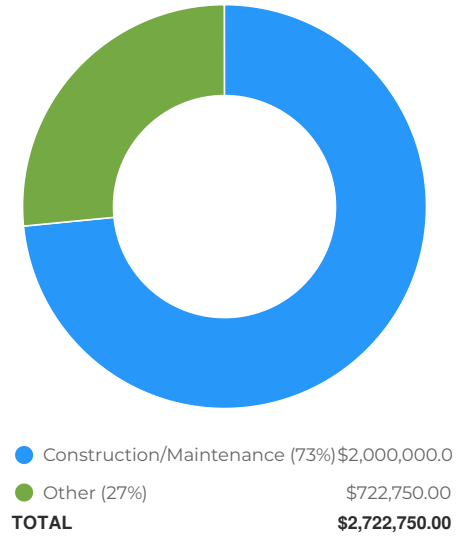
Total Budget (all years)
\$2.723M

Project Total
\$2.723M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$2,000,000	\$2,000,000
Other	\$722,750	\$722,750
Total	\$2,722,750	\$2,722,750

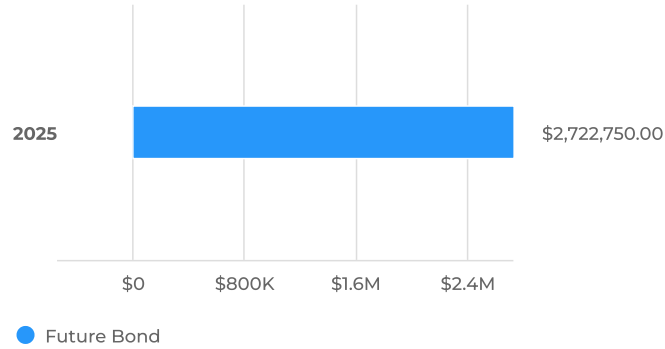
Funding Sources

FY2025 Budget
\$2,722,750

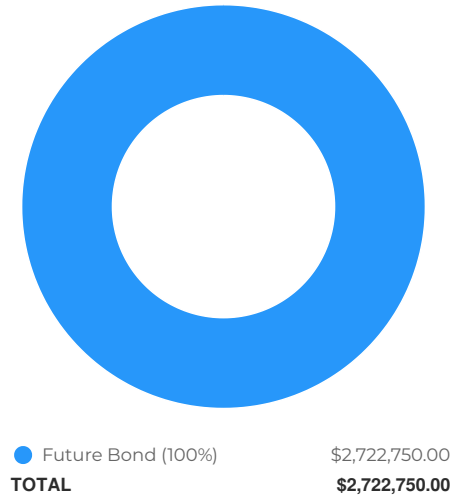
Total Budget (all years)
\$2.723M

Project Total
\$2.723M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Future Bond	\$2,722,750	\$2,722,750
Total	\$2,722,750	\$2,722,750

WATER CIF REQUESTS

Simsboro Aquifer Water Treatment Plant, Well Field and Transmission Facilities

Overview

Request Owner	Andres Rosales, Assistant City Manager
Department	Water CIF
Request Groups	CIP
Type	Capital Improvement
Project Number	W-

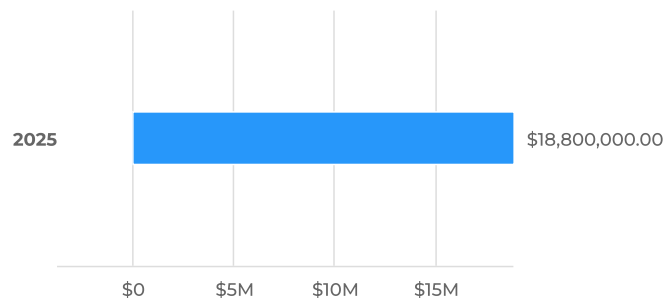
Description

Existing project for Simsboro Aquifer Water Treatment Plant, Well Field, and Transmission Facilities.

Capital Cost

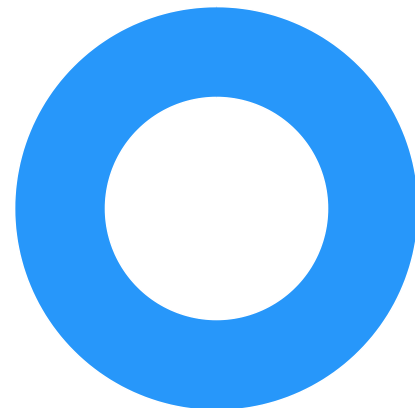
FY2025 Budget	Total Budget (all years)	Project Total
\$18,800,000	\$18.8M	\$18.8M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$18,800,000
TOTAL \$18,800,000.00

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$18,800,000	\$18,800,000
Total	\$18,800,000	\$18,800,000

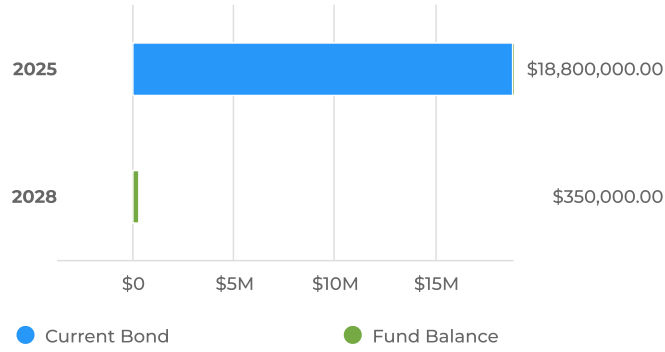
Funding Sources

FY2025 Budget
\$18,800,000

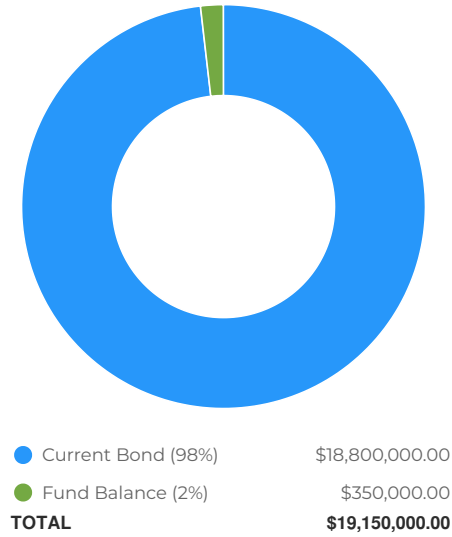
Total Budget (all years)
\$19.15M

Project Total
\$19.15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2025	FY2028	Total
Fund Balance		\$350,000	\$350,000
Current Bond	\$18,800,000		\$18,800,000
Total	\$18,800,000	\$350,000	\$19,150,000

Westside Water Service Expansion

Overview

Request Owner	Andres Rosales, Assistant City Manager
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2026
Department	Water CIF
Request Groups	CIP
Type	Capital Improvement
Project Number	WA21XX

Description

Construction of the West Side water transmission lines and distribution systems.

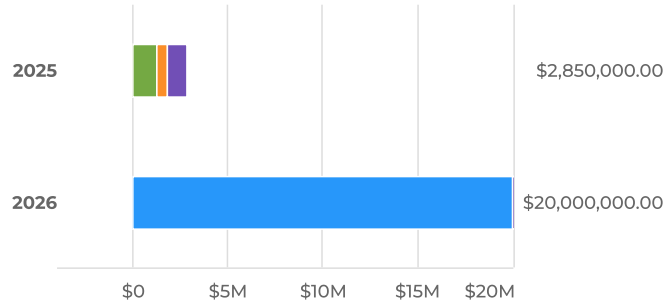
Capital Cost

FY2025 Budget
\$2,850,000

Total Budget (all years)
\$22.85M

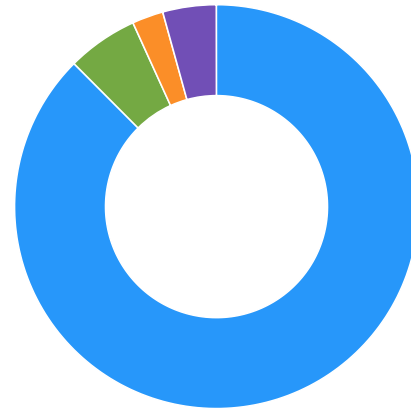
Project Total
\$22.85M

Capital Cost by Year



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

Capital Cost for Budgeted Years



- Construction/Maintenance (88%) \$20,000,000
- Design (6%) \$1,300,000.00
- Engineering (2%) \$570,000.00
- Land/Right-of-way (4%) \$980,000.00
- TOTAL** **\$22,850,000.00**

Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Design	\$1,300,000		\$1,300,000
Engineering	\$570,000		\$570,000
Land/Right-of-way	\$980,000		\$980,000
Construction/Maintenance		\$20,000,000	\$20,000,000
Total	\$2,850,000	\$20,000,000	\$22,850,000

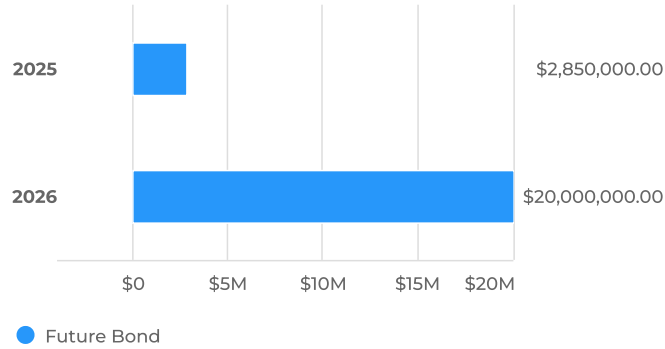
Funding Sources

FY2025 Budget
\$2,850,000

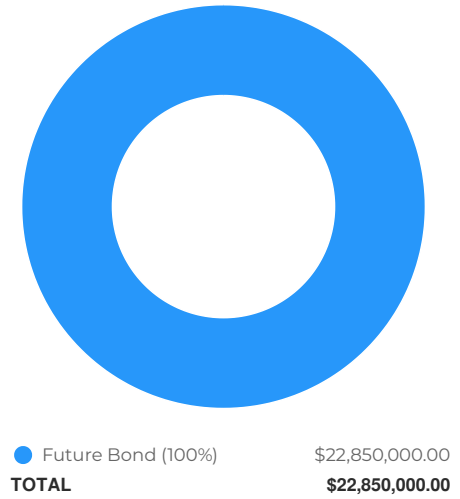
Total Budget (all years)
\$22.85M

Project Total
\$22.85M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Future Bond	\$2,850,000	\$20,000,000	\$22,850,000
Total	\$2,850,000	\$20,000,000	\$22,850,000

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

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

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.