

Bastrop, TX City Council Meeting Agenda
Bastrop City Hall City Council Chambers
1311 Chestnut Street
Bastrop, TX 78602
(512) 332-8800



September 15, 2026
Special City Council Meeting at 4:30 PM

City of Bastrop City Council meetings are available to all persons regardless of disability. If you require special assistance, please contact the City Secretary at (512) 332-8800 or write 1311 Chestnut Street, 78602, or by calling through a T.D.D. (Telecommunication Device for the Deaf) to Relay Texas at 1-800-735-2989 at least 48 hours in advance of the meeting.

The City of Bastrop reserves the right to reconvene, recess, or realign the Regular Session or called Executive Session or order of business at any time prior to adjournment.

PLEASE NOTE: ANYONE IN ATTENDANCE WISHING TO ADDRESS THE COUNCIL MUST COMPLETE A CITIZEN COMMENT FORM AND GIVE THE COMPLETED FORM TO THE CITY SECRETARY PRIOR TO THE START OF THE CITY COUNCIL MEETING. ALTERNATELY, IF YOU ARE UNABLE TO ATTEND THE COUNCIL MEETING, YOU MAY COMPLETE A CITIZEN COMMENT FORM WITH YOUR COMMENTS AT CITYOFBASTROP.ORG/CITIZENCOMMENT AT LEAST TWO HOURS BEFORE THE MEETING STARTS ON THE REQUESTED DATE. COMMENTS SUBMITTED BY THIS TIME WILL BE GIVEN TO THE CITY COUNCIL DURING THE MEETING AND INCLUDED IN THE PUBLIC RECORD, BUT NOT READ ALOUD. COMMENTS FROM EACH INDIVIDUAL IN ATTENDANCE WILL BE LIMITED TO THREE (3) MINUTES.

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**

TEXAS PLEDGE OF ALLEGIANCE - *Honor the Texas Flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.*

- 3. INVOCATION**
- 4. WORK SESSIONS/BRIEFINGS**
- 5. STAFF AND BOARD REPORTS**

6. CITIZEN COMMENTS

At this time, three (3) minute comments will be taken from the audience on any topic. Anyone in attendance wishing to address the Board/Commission must complete a citizen comment form and give the completed form to the Board/Commission Secretary prior to the start of the Board/Commission meeting. In accordance with the Texas Open Meetings Act, if a citizen discusses any item not on the agenda, the Board/Commission cannot discuss issues raised or make any decision at this time. Instead, the Board/Commission is limited to making a statement of specific factual information or a recitation of existing policy in response to the inquiry. Issues may be referred to the City Manager for research and possible future action. Profanity, physical or other threats are not allowed and may subject the speaker to loss of the time for comment, and if disruptive to the conduct of business, could result in removal of the speaker. Speakers will be asked to indicate whether they are a resident or non-resident of the City of Bastrop.

7. CONSENT AGENDA

All matters listed under "Consent Agenda" are considered to be routine by the city council and will be enacted by one motion. There will not be a separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

- 7A. Consider action to approve the second reading of Ordinance No. 2026-35 of the City Council of the City of Bastrop, Texas, amending the Code of Ordinances, Chapter 12 Titled "Traffic and Vehicle," Article 12.04.titled "Traffic Schedules", Section 12.04.006 "Schedule V: School Zones" amended to read as described and attached hereto as Exhibit A; and provide for an effective date.

Submitted by: Vicky Steffanic, Chief of Police

8. ITEMS FOR INDIVIDUAL CONSIDERATION

- 8A. Conduct a public hearing, consider and act on the second reading of Ordinance No. 2026-34, adopting the budget for Fiscal Year 2026-2027 (October 1, 2026, through September 30, 2027) attached as Exhibit A; making certain appropriations; and providing that expenditures for said Fiscal Year be made in accordance with said budget.

Submitted by: Sylvia Carrillo-Trevino, ICMA-CM, CPM, City Manager

- 8B. Conduct a public hearing and consider and act on the second reading of Ordinance No. 2026-36, adopting the tax roll, adopting the tax rate, and levying ad valorem taxes for the Fiscal Year 2026-2027 to provide revenue for the payment of budgeted municipal expenditures; and providing for tax assessment; records; severability; an effective date; and proper notice and meeting.

Submitted by: Sylvia Carrillo-Trevino, ICMA-CM, CPM, City Manager

9. EXECUTIVE SESSION

- 9A. City Council shall convene into a closed executive session pursuant to Texas Local Government Code Section § 551.087 to deliberate regarding Economic Development with Pearl River, developer for Sendero.

- 9B. City Council shall convene into a closed executive session pursuant to Texas Local Government Code Section §551.072 to deliberate the acquisition of real property located on Church Street.
10. TAKE ANY NECESSARY OR APPROPRIATE ACTION ON MATTERS POSTED FOR CONSIDERATION IN CLOSED/EXECUTIVE SESSION
11. ADJOURNMENT

All items on the agenda are eligible for discussion and action unless specifically stated otherwise.

The Bastrop City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (Economic Development), and §551.086 (Competitive Matters regarding Electric Utility).

I, the undersigned authority, do hereby certify that this Notice of Meeting as posted in accordance with the regulations of the Texas Open Meetings Act on the bulletin board located at the entrance to the City of Bastrop City Hall, a place of convenient and readily accessible to the general public, as well as to the City's website, www.cityofbastrop.org and said Notice was posted on the following date and time: September 9, 2026 at 5:30 p.m. and remained posted for at least two hours after said meeting was convened.

/s/ Michael Muscarello
Michael Muscarello, TRMC, CMC, CPM
City Secretary



STAFF REPORT

MEETING DATE: September 15th, 2026,

AGENDA ITEM:

TITLE:

Consider action to approve the second reading of Ordinance No. 2026-35 of the City Council of the City of Bastrop, Texas, amending the Code of Ordinances, Chapter 12 Titled "Traffic and Vehicle," Article 12.04. titled "Traffic Schedules", Section 12.04.006 "Schedule V: School Zones" amended to read as described and attached hereto as Exhibit A; and provide for an effective date.

STAFF REPRESENTATIVE:

Vicky Steffanic, Chief of Police

BACKGROUND/HISTORY:

The City of Bastrop Police Department is seeking to amend Chapter 12, Article 12.06.004, titled "Schedule V: School Zones" to update outdated information in school zones and further to improve traffic flow and enhance pedestrian and vehicular safety in these areas.

The changes requested for this section of the code include an update to the times of school zones to reflect current school operations, restrict excessive school zone timing and ensure all streets with school zone sign designations are listed in the ordinance.

Active School Zone Times. The designated school zone shall be in effect beginning thirty (30) minutes prior to the official start time established by the Bastrop Independent School District (BISD) and continuing until thirty (30) minutes after such start time. The school zone shall again be in effect beginning thirty (30) minutes prior to the official student release time established by BISD and continuing until thirty (30) minutes after such release time.

Appropriate signage on designated roadways will be evaluated and addressed.

Our code of ordinances itemizes the streets that are incorporated into the school zones. I am seeking to include wording that includes Old Austin Highway from the 740 Block of Old Austin Highway to the 500 Block of Old Austin Highway. This is an area where current signs already exist denoting a school zone.

FUNDING SOURCE:

No funding necessary

RECOMMENDATION:

Consider action to approve the second reading of Ordinance No. 2026-35 of the City Council of the City of Bastrop, Texas, amending the Code of Ordinances, Chapter 12 Titled "Traffic and Vehicle," Article 12.04. titled "Traffic Schedules", Section 12.04.006 "Schedule V: School Zones" amended to read as described and attached hereto as Exhibit A; and provide for an effective date.

ATTACHMENTS:

- Exhibit 'A" showing amendment
- Map Image

EXHIBIT 'A'

- **Sec. 12.04.006 - Schedule V: School zones.**

The city hereby designates school zones on the following streets. A maximum speed limit of 20 miles per hour is hereby established on days when public schools are in session.

Active School Zone Times. The designated school zone shall be in effect beginning thirty (30) minutes prior to the official start time established by the Bastrop Independent School District (BISD) and continuing until thirty (30) minutes after such start time. The school zone shall again be in effect beginning thirty (30) minutes prior to the official student release time established by BISD and continuing until thirty (30) minutes after such release time.

School zone sign placement in the city shall be in accord with the "2025 Texas Manual on Uniform Traffic-Control Devices."

- (1) On Chambers Street between Hawthorn and Cedar Streets.
- (2) On Cedar Street between State Highway 95 and Pecan Street.
- (3) On Hill Street between Cedar and Chestnut Streets.
- (4) On Fayette Street between Cedar and Farm Streets.
- (5) On Beech Street between Pecan and Hill Streets.
- (6) On Farm Street between Pecan and Fayette Streets.
- (7) On Pine Street between State Highway 95 and Martin Luther King Street.
- (8) On Emile Street between State Highway 95 and Martin Luther King Street.
- (9) On Martin Luther King Street between Pine and College (State Highway 71) Streets.
- (10) On Hasler Shores, between Old Austin Highway and Rebecca Lane.
- (11) On Schaffer Boulevard, between Old Austin Highway to Rebecca Lane.
- (12) On Jessica Place, from Hasler Shores to the northwest corner of the school property located at the dead end of Jessica Place.
- (13) On Jefferson Street, between Buttonwood and Cedar Street.
- (14) On Hawthorn Street, between State Highway 95 and Hill Streets.
- (15) Old Austin Highway between 500 Block and 740 Block

(Ord. No. 2010-30, 11-9-10; Ord. No. 2015-02, pt. 1, 3-10-15)



Old Austin Highway (Bastrop Middle School and Riverside Middle School).

ORDINANCE NO. 2026-35

AN ORDINANCE OF THE CITY OF BASTROP, TEXAS; AMENDING THE CODE OF ORDINANCES, RELATED TO CHAPTER 12 TITLED "TRAFFIC AND VEHICLES," AMENDING ARTICLE 12.06.003 TITLED "TRAFFIC SCHEDULES" SECTION 12.06.006 TITLED "SCHEDULE V: SCHOOL ZONES", AUTHORIZING THE EXECUTION OF ALL NECESSARY DOCUMENTS; PROVIDING FOR FINDINGS OF FACT, ENACTMENT, EFFECTIVE DATE, REPEALER, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Bastrop ("City") has the responsibility to address any public health and safety problems; and

WHEREAS, the City of Bastrop has adopted Chapter 12, Traffic and Vehicles, of the City of Bastrop Code of Ordinances, which provides standards for school zones; and

WHEREAS, Section 545.352 of the Texas Transportation Code section empowers a local authority to authorize a school zone and establish and enforce speed zones near school; and

WHEREAS, the City of Bastrop Police department is seeking to amend ordinance 12.06.006 to add 500 Old Austin Highway to 740 Block of Old Austin Highway to the list of school zones; and

WHEREAS, the City of Bastrop Police department is seeking to amend ordinance 12.06.006 by changing the school zone reduced speed and enforcement times based on the current school start and end times

WHEREAS, the City Council has exclusive control over and under its public streets and may control or regulate certain aspects of the movement of vehicles pursuant to Texas Transportation Code Chapter 311, and

WHEREAS, the city has the full power of local self-government as recognized by Tex. Loc. Gov't Code § 51.072; and

WHEREAS, the City Council finds the attached amendments reasonable and necessary.

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

Section 1: FINDINGS OF FACT

The facts and recitations set forth in the preamble of this ordinance are hereby found to be true and correct.

Section 2: AMENDMENT

Chapter 12 Article 12.06.00 is hereby amended to read as set forth with the underlines / red being additions.

- **Sec. 12.04.006 - Schedule V: School zones.**

The city hereby designates school zones on the following streets. A maximum speed limit of 20 miles per hour is hereby established on days when public schools are in session.

Active School Zone Times. The designated school zone shall be in effect beginning thirty (30) minutes prior to the official start time established by the Bastrop Independent School District (BISD) and

continuing until thirty (30) minutes after such start time. The school zone shall again be in beginning thirty (30) minutes prior to the official student release time established by BISD and continuing until thirty (30) minutes after such release time.

School zone sign placement in the city shall be in accord with the "2025 Texas Manual on Uniform Traffic-Control Devices."

- (1) On Chambers Street between Hawthorn and Cedar Streets.
 - (2) On Cedar Street between State Highway 95 and Pecan Street.
 - (3) On Hill Street between Cedar and Chestnut Streets.
 - (4) On Fayette Street between Cedar and Farm Streets.
 - (5) On Beech Street between Pecan and Hill Streets.
 - (6) On Farm Street between Pecan and Fayette Streets.
 - (7) On Pine Street between State Highway 95 and Martin Luther King Street.
 - (8) On Emile Street between State Highway 95 and Martin Luther King Street.
 - (9) On Martin Luther King Street between Pine and College (State Highway 71) Streets.
 - (10) On Hasler Shores, between Old Austin Highway and Rebecca Lane.
 - (11) On Schaffer Boulevard, between Old Austin Highway to Rebecca Lane.
 - (12) On Jessica Place, from Hasler Shores to the northwest corner of the school property located at the dead end of Jessica Place.
 - (13) On Jefferson Street, between Buttonwood and Cedar Street.
 - (14) On Hawthorn Street, between State Highway 95 and Hill Streets.
 - (15) Old Austin Highway between 500 Block and 740 Block
- (Ord. No. 2010-30, 11-9-10; Ord. No. 2015-02, pt. 1, 3-10-15)

Section 3: REPEALER To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this ordinance are hereby repealed to the extent of such conflict, and the provisions of this ordinance shall be and remain controlling as to the matters regulated, herein.

Section 4: SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this ordinance.

Section 5: CODIFICATION The City Secretary is hereby directed to record and publish the attached rules, regulations and policies in the City's Code of Ordinances as authorized by Section 52.001 of the Texas Local Government Code.

Section 6: EFFECTIVE DATE

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

READ & ACKNOWLEDGED on the First Reading on this, the 1st day of September, 2026.

READ & APPROVED on the Second Reading on this, the 15th day of September, 2026.

APPROVED:

Ishmael Harris, Mayor

ATTEST:

Michael Muscallero, City Secretary

APPROVED AS TO FORM:

City Attorney



STAFF REPORT

MEETING DATE: September 15, 2026

TITLE:

Conduct a public hearing, consider and act on the second reading of Ordinance No. 2026-34, adopting the budget for Fiscal Year 2026-2027 (October 1, 2026, through September 30, 2027) attached as Exhibit A; making certain appropriations; and providing that expenditures for said Fiscal Year be made in accordance with said budget.

AGENDA ITEM SUBMITTED BY:

Submitted by: Sylvia Carrillo-Trevino, ICMA-CM, CPM, City Manager

BACKGROUND/HISTORY:

The final date to adopt the budget is September 30, 2026.

At the August 25, 2026, meeting, the City Council of Bastrop approved a motion to establish the tax rate at the No New Revenue rate (NNR) of \$0.5118.

Additionally, Council voted to include:

- \$800,000 of self-sustaining street debt
- No additional staff
- 8% Health Insurance increase
- \$61,397 Operational increases (supply costs, etc.)
- The surplus can handle a 2.5% Cost of Living Adjustment (COLA) for staff (a COLA was not included in the prior year budget)
 - \$233,546

The above amounts directly affect the General Fund \$234,248 surplus:

FY	Revenue	Expenses	Surplus/Deficit)
FY2027 Proposed	\$19,690,093	\$19,455,845	\$234,248

The following was posted in the newspaper regarding the budget:

The following table compares the taxes imposed on the average residence homestead by CITY OF BASTROP last year to the taxes proposed to be imposed on the average residence homestead by CITY OF BASTROP this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.5040	\$0.5118	1.54% increase
Average homestead taxable value	\$304,351	\$292,706	3.82% decrease
Tax on average homestead	\$1,533	\$1,498	2.28% decrease
Total tax levy on all properties	\$8,232,902	\$8,469,494	2.87% increase

FISCAL IMPACT:

Adopting a rate the No New Revenue rate (NNR) of \$0.5118 will be a decrease of (\$35.86) to the resident based on the decreased valuation of \$292,706.

Adopting this tax rate will affect staff hiring, since no staff was added, reevaluation of positions and funding will be done mid-year.

Additionally, it incorporates a one-time salary adjustment to staff.

RECOMMENDATION:

Approve the No New Revenue rate (NNR) of \$0.5118 which will be a decrease of (\$35.86) to the residents based on the decreased valuation of \$292,706.

AND

Approve:

- \$800,000 of self-sustaining street debt
- No additional staff
- 8% Health Insurance increase
- \$61,397 Operational increases (supply costs, etc.)
- The surplus can handle a 2.5% Cost of Living Adjustment (COLA) for staff (a COLA was not included in the prior year budget)
 - \$233,546

ATTACHMENTS:

1. Proposed FY 2026 Budget Document as amended

ORDINANCE NO. 2026-34

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR 2026-2027 (OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027); MAKING APPROPRIATIONS; PROVIDING THAT EXPENDITURES SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING A DISTRIBUTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the laws of the State of Texas, the City Manager of the City of Bastrop has prepared and submitted to the City Council a proposed budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the City Council has carefully considered the proposed budget, including revenues, expenditures, and amendments presented after the workshop, and finds it to be in the best interest of the residents of Bastrop.

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

Section 1 Adoption of the Budget

The City Council hereby adopts the budget for the City of Bastrop for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, as set forth in *Exhibit A* attached hereto and made a part hereof.

The budget includes:

- Establishing a property tax rate of \$0.5118 per \$100 valuation (No New Revenue Rate), of which \$0.2947 is allocated to Maintenance & Operations and \$0.2171 to Interest & Sinking.
- Projected total property tax collections of:

Maintenance and Operations (M&O)	\$5,799,416.14
Interest and Sinking (I&S)	<u>\$3,579,409.83</u>
Total	<u>\$9,378,825.97</u>

- Appropriations as itemized in Exhibit A, including the changes adopted by the City Council at the budget hearing.
- Items included are as follows:
 - \$800,000 of self-sustaining street debt
 - No additional staff
 - 8% Health Insurance increase
 - \$61,397 Operational increases (supply costs, etc.)
 - The surplus can handle a 2.5% Cost of Living Adjustment (COLA) for staff (a COLA was not included in the prior year budget)
 - \$233,546

Section 2. Appropriations & Expenditures

Appropriations for the fiscal year are set at the levels described in the attached budget. No expenditures shall be made, nor obligations incurred, except in accordance with the adopted budget or as otherwise authorized by law.

Section 3 Budget Amendments

The City Manager is authorized to transfer appropriations between departments and funds in accordance with state law and City policy, provided that no transfer shall increase the total appropriations without City Council approval.

Section 4 Distribution

A copy of the adopted budget shall be filed with the City Secretary, the Bastrop County Clerk, and the Bastrop Public Library as required by law, and shall be made available for public inspection.

Section 5 Effective Date

This Resolution shall take effect immediately upon its passage and approval.

READ & ACKNOWLEDGED on First Reading on the 8th day of September 2026.

READ & APPROVED on the Second Reading on the 15th day of September 2026.

APPROVED:

by: _____
Ishmael Harris, Mayor

ATTEST:

Michael Muscarello, City Secretary

APPROVED AS TO FORM:

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



City of Bastrop

Changes to the September 4, 2026 Budget file

September 08, 2026 Changes:

Added GFOA Criteria:

F1 – Fund Descriptions & Structure	Indicated which funds are appropriated and explain the relationship to the audited financial statements.
F4 – Three-Year Consolidated/Fund Schedules	Needed: required consolidated three-year schedule for all appropriated funds in total, including major funds and nonmajor funds in aggregate.
F5 – Fund Balance	GFOA requires discussion of major/nonmajor fund balance changes exceeding 10%.
F6 – Revenues	Detailed revenue-estimation methodology and assumptions.
O3 – Position Summary	Updated dates.

September 09, 2026 Changes:

Correction to the Cover Sheet

Included policies approved September 8, 2029 - includes: Financial Management, Purchasing, Investment.

City of Bastrop FY 2026-2027 PROPOSED BUDGET



FY 2026-2027

OPERATING & CAPITAL BUDGET

TABLE OF CONTENTS

- Budget Award – Page 4

INTRODUCTION

- Tax Compliance Notice – Page 5
- City Manager’s Budget Message – Page 6
- Budget Process – Page 9
- Strategic Planning Calendar – Page 12
- How to Use this Book – Page 13
- City Council Priorities/9 Focus Areas – Page 15
- Community Profile – Page 18
- Budget at a Glance – Page 20
- Fund Balances – Page 21
- Significant Fund Balance Changes – Page 22
- Organizational Chart – Page 23
- Employee Totals – Page 24
- Revenues – Page 25
- Sales Tax & Other Significant Revenues – Page 26
- Revenue Methodology – Page 27
- Budgetary Fund Structure – Page 30
- Revenues & Expenses by Fund – Page 35
- Revenues & Expenses in Total – Page 36

GENERAL FUND – Page 37

- General Fund Revenues and Expenses – Page 38

General Fund Departmental Budgets

- City Council – Page 40
- City Organization – Page 42
- City Manager’s Office – Page 44
- City Secretary – Page 46
- Communications – Page 50
- Finance – Page 52
- Utility Billing – Page 58
- Fire Department – Page 59
- Fleet & Facilities – Page 65
- Human Resources – Page 67
- Information Technology – Page 71
- Bastrop Public Library – Page 74
- Municipal Court – Page 78
- Parks and Recreation – Page 82
- Police Department – Page 85

ENTERPRISE FUNDS – Page 94

Enterprise Fund Departmental Budgets

- Bastrop Power & Light – Page 95
- Water & Wastewater – Page 101
- Water/Wastewater Administration – Page 104
- Water Distribution/Wastewater Collection – Page 105
- Water Production Expenses – Page 106
- Wastewater Treatment – Page 107

SPECIAL REVENUE FUNDS – Page 114

Special Revenue Fund Departmental Budgets

- Designated Special Revenue – Page 115
- One-Time Fund – Page 116
- Development Services – Page 117

History. Nature. Community.





- Engineering Fund – Page 126
- Fairview Cemetery Operating Fund – Page 128
- Fairview Cemetery Permanent Fund – Page 130
- Hotel Occupancy Fund – Page 131
- Discover Bastrop – Page 133
- Convention Center – Page 137
- Cultural Arts Committee – Page 138
- Main Street – Page 139
- Special Events – Page 140
- Marketing – Page 141
- Valverde PID – Page 142
- Hunters Crossing PID – Page 143
- Library Board Fund – Page 144
- Parkland and Trail Dedication Fund – Page 145
- Street Maintenance Fund – Page 146
- Transportation Impact Fees – Page 150
- Type B Board – Bastrop Economic Development Corporation – Page 151
- Vehicle Equipment and Replacement Fund – Page 158
- Water & Wastewater Impact Fees – Page 160

INTERNAL SERVICE FUNDS – Page 163

DEBT – Page 164

- Total Debt All Funds – Page 165
- Debt Service Funds – Page 166
- 2018 Certificate of Obligation Bond Fund – Page 167
- 2020 Limited Tax Note – Page 168
- 2021 Certificate of Obligation Bond Fund – Page 169
- 2022 Certificate of Obligation Bond Fund – Page 170

- American Rescue Plan Act (ARPA) Fund – Page 171
- General Government Capital Project Fund – Page 172

CAPITAL PROJECTS – Page 173

- Water & Wastewater Capital Improvement Fund – Page 177
- Bastrop Power & Light Projects – Page 178
- Discover Bastrop Projects – Page 179
- Parks & Recreation Projects – Page 180
- Streets & Drainage Projects – Page 181
- Water & Wastewater Projects – Page 182

APPENDIX – Page 183

- Glossary of Terms – Page 184
- 2026 Tax Rate Calculation Worksheet – Page 192
- Financial Management Policy – Page 203
- Purchasing Policy – Page 226
- Investment Policy – Page 247

History. Nature. Community.



BUDGET AWARD

GOVERNMENT FINANCE OFFICERS ASSOCIATION

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bastrop
Texas**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

Executive Director



REQUIRED TAX COMPLIANCE DOCUMENTS

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

City of Bastrop Fiscal Year 2026-2027 Budget Cover Page

Property tax revenue generated from new property added to the tax roll, representing \$46,508,554 in new taxable value, is \$238,031.

City Council Record Vote

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

GOVERNING BODY	PLACE	RECORD VOTE
Ishmael Harris	Mayor	Not Voting
Perry Lowe	Place 1	Yes
Cynthia Meyer	Place 2	Yes
Kevin Plunkett	Place 3	Yes
Kerry Fossler	Place 4	Yes
John Kirkland	Place 5, Mayor Pro-Tem	Yes

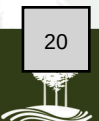
Property Tax Rate Comparison per \$100 valuation

	FY 2025-2026	FY 2026-2027
Property Tax Rate	\$0.5040	\$0.5118
No-New-Revenue Tax Rate	\$0.5179	\$0.5118
No-New Revenue Maintenance & Operation Tax Rate	\$0.3457	\$0.2947
Voter Approval Tax Rate	\$0.5392	\$0.5959
De minimis Tax Rate	\$0.5177	\$0.5911
Debt Rate	\$0.1722	\$0.2171

Municipal Debt and Obligations - Principal & Interest

Tax Supported	Revenue Supported	Total
\$ 35,619,307.12	\$ 147,391,428.88	\$ 183,010,736.00

The above information is presented on the cover page of the City's FY 2026-2027 budget to comply with requirements of section 102.005 of the Texas Local Government Code.





CITY MANAGER'S MESSAGE

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

**BASTROP - A
WONDERFUL place
to call HOME.**

Mayor, Council, and Residents,

I submit the FY 2026-2027 budget for your review. It has been an honor to serve as the Bastrop City Manager for the last four years.



This budget represents a lean operation, keeping resident needs and government efficiency at the forefront. A well-run local government has instant benefits for its residents and creates the engine that fuels Bastrop as one of the most attractive cities in Central Texas.

This is the second year we are utilizing the OpenGov platform, which allows residents to drill down into expenses and discuss those matters most important to them. It allowed us to submit our annual audit on time, avoiding the penalties imposed by the state; it allows us to track project expenses closely; and it has allowed us to continually improve our

financial processes.

This type of financial management at the manager and council level has allowed us thus far to lower the tax rate below the NNR rate in FY 2026 while maintaining no utility rate increases in more than three years.

We have improved quality of life in our parks with new and all-inclusive playscapes and water features around town, funded the bridge, and passed legislation to preserve the historic core.

We have paved more streets per mile than any administration before, without a tax increase, and achieved some of the lowest water loss ratios in the state among cities our size and larger.

We successfully rehabilitated wastewater plants 1 & 2 with ARPA funds, saving residents more than \$60 million, while expanding electrical areas to the west to increase BP&L revenue.

We also rewrote the development code in-house, saving hundreds of thousands of dollars, while seeing the greatest number of new businesses opened in Bastrop's history.

In keeping with the accomplishments thus far, this budget carries some key assumptions:

Key Budget Assumptions

A proposed tax rate equal to the No-New-Revenue Tax Rate, meaning \$0 impact to residents

History. Nature. Community.



An increase in sales tax projections of 8%

A flat ad valorem revenue receipt

The addition of one police position and one civilian position

The addition of a mechanic in Fleet and Facilities

Debt transfer of \$800,000 of street debt from the General Fund to the Street Fund

Realignment of Parks and Recreation and Street staff

Existing 380 agreement with Sendero is active

Financial Outlook

The financial outlook for the City is bright. As growth continues in the Musk Industries, the pent-up demand for housing and commercial development is on a steady pace. The Federal Reserve's plan to hold federal rates at around 3.5% has delayed new entrants into the commercial markets. Experienced commercial developers are taking advantage of that and have gone full steam ahead, as evidenced by Burleson East, which continues its expansion into 2027, with the second half ready for permit.

Challenges & Opportunities

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

Labor shortages: In a competitive labor market, cities often face challenges competing with private-sector compensation.

Funding for all the projects the residents would like to see completed, including a Recreation Center.

Keeping the tax rate low is a primary concern.

Infrastructure

Water

Water pressure will be a concern in the coming year. Item 8A. move toward the planning and funding of a two-million-gallon elevated water storage tank and its associated infrastructure, which can cost up to \$20 million.

Wastewater

The addition of a two-million-gallon wastewater treatment plant, with an expansion to a total of eight million gallons, is expected to cost more than \$60 million. We will aim to monetize the plant by selling effluent, selling the biosolids, receiving biosolids from other companies, and sharing this cost with Nexus Water Group, a neighboring utility provider, as well as municipal utility districts in the area. This is an attempt to keep rates steady and low.

Streets

The long-awaited completion of Water, Farm, and Linden is included in this budget, as well as the planned commencement of Blakey connecting to Old Austin Highway, creating a new east/west connection north of Hwy 71 and helping alleviate congestion along that highway.

Priorities & Strategic Consideration

The completion of the entitlement process for the hotel/convention center, as well as the full-service hospital in Bastrop West, is the goal this fiscal year.

Moreover, residents continue to request a full-service recreation center with a pool. There may be an opportunity within Bastrop West to make that a possibility in partnership with the YMCA.

Additionally, with the commercial expansion along Hwy 71, the need for parking in the downtown area has reached critical levels. We will continue to work with the county to partner where possible and also continue to push toward a parking garage in one of three identified locations.

Lastly, the Hotel Occupancy Tax finished this fiscal year in a strong position, with additional fund balance created from the Visit Bastrop consolidation. However, ensuring the commitment to create Bastrop as a destination and ensuring HOT funds are utilized to their maximum potential will again



be a priority this fiscal year.

I look forward to continuing to assist the council in being a staunch advocate of conservative budgeting and spending. Residents expect us to live within our means and work efficiently, reaching goals on time and on budget. This budget accomplishes both of those goals.

A special thank you to the Finance staff, Judy Sandroussi and Laura Allen, and communications staff Colin Guerra, who arranged a beautiful book for us this year.

Respectfully submitted,

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





BUDGET PROCESS

The strategic process for creating and adopting the annual budget.

The City of Bastrop develops and adopts a balanced budget each fiscal year through a collaborative process involving the Mayor, City Council, City staff, and community input from residents. The budget serves as the City's financial and operational plan, guiding the allocation of resources to provide essential public services while advancing the priorities established by the City Council.

The budget is prepared in accordance with the Texas Local Government Code, the City of Bastrop Charter, and Generally Accepted Accounting Principles (GAAP). Texas law requires the City to adopt a balanced budget, ensuring that estimated revenues and other available resources are sufficient to fund planned expenditures for the fiscal year.

The budget process is a comprehensive and systematic approach to planning, allocating, implementing, and monitoring the City's financial resources. It aligns available funding with the City's strategic goals, operational priorities, and community needs while promoting fiscal responsibility, transparency, and accountability. The process includes several key phases, including strategic planning, departmental budget development, executive review, public review and adoption by the City Council, budget implementation, and ongoing financial monitoring and performance evaluation throughout the fiscal year.

The City's budget is composed of two primary components: the Operating Budget and the Capital Budget:

- The Operating Budget provides funding for the City's day-to-day operations and the delivery of essential public services. It includes expenditures such as personnel costs, public safety, street and parks maintenance, utilities, administrative services, and other recurring operating expenses. The Operating Budget is adopted annually and serves as the City's primary financial plan for the fiscal year.

- The Capital Budget focuses on long-term investments in public infrastructure, facilities, equipment, and other capital assets that support the City's continued growth and service delivery. Capital projects may include the construction or rehabilitation of streets, drainage improvements, water and wastewater infrastructure, public buildings, parks, and major equipment purchases. Because these investments often extend over multiple years, they may be financed through a combination of available revenues, grants, reserves, and long-term debt.

Together, the Operating and Capital Budgets provide a comprehensive financial framework that enables the City of Bastrop to maintain high-quality public services today while investing in the infrastructure necessary to support the community's future growth and prosperity.

OPERATING BUDGET

PREPARATION

The City's "operating budget" is the City's annual financial operating plan. It consists of governmental and proprietary funds, including the general obligation debt service fund. The budget is prepared using the same basis of accounting as

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the audited financial statements. The budget is prepared by the City Manager with the assistance of the Chief Financial Officer and cooperation of all city departments. The City Manager transmits the document to the City Council thirty (30) days prior to the commencement of the fiscal year per the City Charter. The budget should be enacted by the City Council prior to the beginning of the fiscal year. The operating budget may be submitted to the GFOA annually for evaluation and possible awarding of the Award for Distinguished Budget Presentation.

The budget document presented to Council will be in compliance with Article VI Section 6.02 of the City Charter.

A copy of the proposed budget shall be filed with the City Secretary, at the Public Library and available on the City's website when it is submitted to the City Council in accordance with the provisions of the City Charter Article VI Section 6.03.

At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirements of state law, cause to be published the date, time, and place of a Public Hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving reasons for wishing to increase or decrease any such items. This is in accordance with the provisions of the City Charter Article VI Section 6.04.

PUBLIC HEARING/BUDGET ADOPTION

After a public hearing, the Council shall analyze the budget, making any additions or deletions considered appropriate, and shall, at least three (3) days prior to the beginning of the fiscal year, adopt the budget by a favorable vote. This is in accordance with the provisions of the City Charter Article VI Section 6.05.

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by City Council shall constitute the official appropriations of proposed expenditures for the year and shall constitute the basis of the official levy of the property tax as the amount of tax

to be assessed and collected for that tax year. This is in accordance with City Charter Article VI Section 6.06.

BALANCED BUDGETS

An operating budget will be balanced, with current revenues, inclusive of beginning resources, greater than or equal to current operating expenditures/expenses.

PLANNING

The budget process includes a Staff Budget Retreat and a Council Budget Workshop providing directions for the City Manager on goals of the organization. From Jan. – April, each Department Director will enter their line-item budgets into the budget software. Starting in June, meetings are scheduled with the City Manager, Chief Financial Officer, and Department Directors, to review their budget submittals. The City Manager submits a proposed budget to the City Council before the end of July. The City Council will conduct budget workshops as necessary.

REPORTING

Periodic financial reports are available to enable the department managers to manage their budgets and to enable the Finance Department to monitor and control the budget as approved by the City Council. Summary monthly financial reports will be presented to the City Council within 45 days after the end of each month, if council meetings do not interfere with reporting requirements. Such reports will include current year's revenue and expenditure budgets and year-to-date actual figures for all major funds.

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

PERFORMANCE MEASURES

Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the final budget document.



CAPITAL BUDGET

PREPARATION

The City's Capital Budget will be included in the City's Operating Budget. The Capital Budget will be prepared by the City Manager with assistance from the Finance Department and involvement of all required city departments.

APPROPRIATION

An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.

CONTROL

All capital project expenditures must be appropriated in the capital budget. Finance must certify the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

ALTERNATIVE RESOURCES

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

DEBT FINANCING

Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

REPORTING

Financial reports will be available to enable the department managers to manage their capital budgets and to enable the Finance Department to monitor the capital budget as authorized by the City Manager.

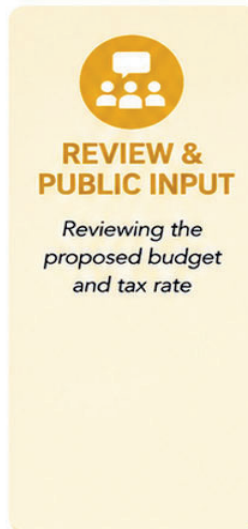


STRATEGIC PLANNING CALENDAR

City of Bastrop

FY 2026-2027 STRATEGIC PLANNING CALENDAR

(Assumes no voter-approval tax rate election is required)



DATE	MILESTONE / ACTIVITY
04/15/2026	FY2026-2027 Budget Kick-off and staff planning session
05/01/2026	Receive preliminary notices of appraised values from Chief Appraiser
05/19/2026*	City Council Pre-budget Planning Session to review strategic priorities, service levels, management initiatives, and tax revenue targets
05/18 - 06/29/2026	Meetings with City Manager, Chief Financial Officer, and department directors to discuss budget submittals
06/19/2026	Deadline - Community Support & Non-Special Event HOT Organization applications for FY2027 Funding (5:00pm)
06/25/2026	Hunter's Crossing Local Government Corporation Meeting to review budget and proposed Special Assessments
06/29/2026	DEADLINE to have Department Budgets COMPLETE
07/14/2026	Annual Service Agreement Plan (SAP) for Valverde presented to City Council for approval - 1st reading on 07/14/2026 and 2nd reading on 07/28/2026 - record with County within 7 days of Council approval
07/24/2026	Certified appraisal roll received from the Chief Appraiser
07/28/2026*	City Manager presents the FY 2026-27 Budget (considered filed with the City Secretary) and the Truth-in-taxation Notice (form 50-212) posted on website
07/28/2026*	Council discussed the proposed tax rate; if proposed tax rate will exceed the No-New-Revenue Tax Rate or the Voter-Approval Tax Rate (whichever is lower), record vote and schedule public hearing (if necessary)
07/28/2026*	Community Asset Funding Organizations present their funding request to Council (limit 3 minutes)
08/06 - 08/07/2026	City Council and Staff retreat to discuss next year's goals/strategies and the FY2026-27 Proposed Budget
08/25/2026*	City Council votes on proposed tax rate
08/25/2026*	Annual Service Agreement Plan (SAP) for Hunters Crossing PID presented to City Council for approval - 1st reading on 08/25/2026 and 2nd reading on 09/08/2026 - record with County within 7 days of Council approval
09/02/2026	Publish Notice of Tax Rate (must be posted 5 days prior) as well as posted on the City's website
09/08/2026*	Council Meeting - Adopt Financial and Purchasing Policies
09/08/2026*	Council Meeting - First Reading on Tax Rate Ordinance; First Reading on Budget Ordinance
09/22/2026*	Council Meeting to adopt tax rate and budget. Must adopt budget before tax rate. City Council must take a separate ratification vote to adopt any budget that will raise total property tax revenue.
10/1/2026	Fiscal Year begins
10/14/2026*	Distribute Final FY2027 Adopted Budget Book
11/2026	Begin FY2025-2026 audit
03/2027	Presentation of audited financial report for FY2025-2026

*Council Meeting



HOW TO USE THIS BOOK

A QUICK PRIMER ON DECODING THE BUDGET BOOK
FOR RESIDENTS AND BUSINESSES



MUNICIPAL ACCOUNTING 101

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

Municipal governments use Fund Accounting or “cost centers” to allocate revenues and expenses. This means a dollar received may be cut into various revenue centers.

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



HOW TO DECODE THE FY 2026–2027 BUDGET

Budget Overview

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



STRUCTURE OF CITY FINANCES

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

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

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



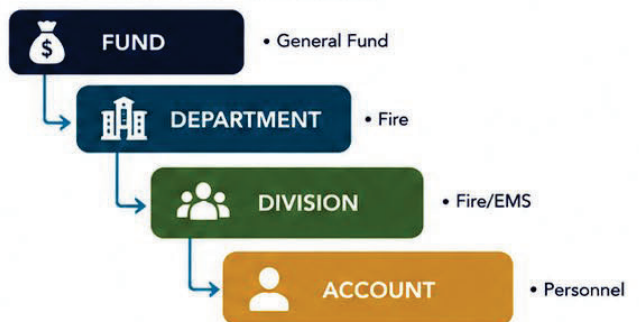
HOW TO READ THE BUDGET

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

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

UNDERSTANDING THE FUND STRUCTURE

From the broadest level to the most detailed.



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History. Nature. Community.





COUNCIL PRIORITIES

A view of council priorities in the FY 26-27 budget year



The City of Bastrop operates under a Council-Manager form of government, in which the City Council establishes policy through ordinances and resolutions, while the City Manager implements these policies and oversees the city's operations. The Bastrop City Council is composed of the Mayor and five Council members, all of whom are elected at-large, meaning they represent the entire city and that all

registered voters may vote for any of the six positions. The Council meets twice per month, normally on the second and fourth Tuesday of each month at 6:30 PM in City Hall Located at 1311 Chestnut Street in Bastrop, Texas. Agendas will post on the Wednesday prior to the following Tuesday meeting, allowing for almost a full week of review by the public.

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THE CITY'S NINE FOCUS AREAS

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

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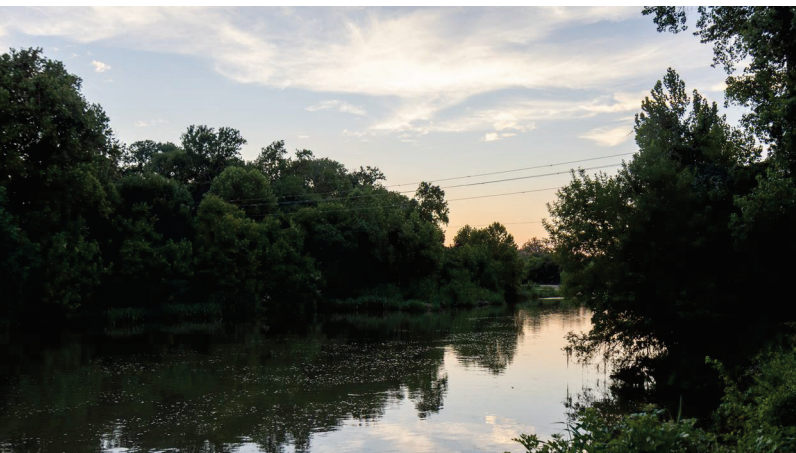


COMMUNITY PROFILE

Experience the Outdoor Vibe

Bastrop's tranquil setting amid the natural beauty of Central Texas' Lost Pines region includes extensive Colorado River frontage and abundant outdoor recreational opportunities. The Colorado River runs through Bastrop and is perfect for kayaking, canoeing, and fishing.

The El Camino Real Paddling Trail is about six miles long and runs from Fisherman's Park to a take-out point near Tahitian Village. During FY 2020, the city executed a lease agreement to a kayaking outfitter for use of a small portion of Fisherman's Park to enhance the use of this recreational asset. Bastrop was one of four inaugural cities certified by Texas Parks and Wildlife as a Bird City, along with Dallas, Houston, and Port Aransas. Other nearby attractions include three golf courses, two state parks, a nature preserve, Lake Bastrop, and the world-renowned Hyatt Regency Lost Pines Resort, which attracts many tourists from all over the world who were previously unaware of this charming town.



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 SpaceX, Bastrop Independent School District, Hyatt Regency Lost Pines Resort, Bastrop County, Bluebonnet Electric Co-op, Walmart, Bastrop Federal Correction Institute, and H.E.B. Food Stores.

Events and Happenings

Annually, Bastrop plays host to numerous events, such as the Big Bang, Homecoming & Rodeo, Table on Main, Veteran's Day Car Show, Corvette Invasion, Bastrop Music Festival, Juneteenth Celebration, and Lost Pines Christmas, which includes a Lighted Parade, River of Lights, and Historic Homes Tour. In February 2025 Bastrop hosted the inaugural Mardi Gras celebration, which was a huge success.

Downtown Bastrop is the soul of the community and features culinary delights from homestyle fare to fine dining, a distillery, breweries, wine bars, gift shops, multiple live music venues and the Governor's office's 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.

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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.

Education

Area students are served by Bastrop Independent School District, which has an enrollment of over 13,000, and is

projected to have approximately 20,000 in the district by 2033. One of the largest geographically in the state of Texas, ISD's boundary covers an area of nearly 450 square miles and includes the communities of Bastrop, Cedar Creek, Red Rock, Rockne, Paige, and vast rural areas of Bastrop County.

Item 8A.

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 Department would be a vast understatement. The community has experienced the hardship of multiple FEMA declared disasters in the last 10 years, but every time, our first responders have proven their dedication and excellence in their service. This budget year continues the focus of adding additional personnel to the police department to cover the expanding needs of the rapid growth around Bastrop. The Police Chief has restructured the department to create a more responsive and resident-driven mission. The new Police mascot, Blue, has won the



BUDGET AT A GLANCE

Welcome to the FY 2026-2027 Budget

The City Manager is pleased to present the Proposed Fiscal Year 2026–2027 Budget for the City of Bastrop. This budget represents a collaborative effort across all City departments, Citizens, and the City Council, reflecting months of dedicated work, thoughtful analysis, and strategic planning.

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

This proposed budget aims to responsibly allocate resources, support essential services, and continue progress toward the City’s long-term goals, while maintaining fiscal sustainability and addressing the needs of our growing community. While the overall outlook among all funds is positive, ALL of the funds, except the General Fund, are restricted in their use. For example, the Water & Wastewater Fund has a fund balance of over \$16 million, however, that amount is restricted to Water and Wastewater projects, and thus cannot be used for things such as a Recreation Center.



FUND BALANCES

Item 8A.

Welcome to the FY 2026-2027 Budget

CITY OF BASTROP

BUDGET AT A GLANCE WITH FUND BALANCES

FY 2026–2027 | Fund Balance & Financial Position

FINANCIAL SNAPSHOT

Projected Ending Fund Balance	Revenues	Expenses	General Fund Reserve Level *	*Required Reserve Amount is 25%
\$94.87M	\$74.57M	\$69.58M	33.5%	

FUND BALANCE & FINANCIAL POSITION

Fund	Beginning Fund Balance	FY 2026–2027 Revenues	FY 2026–2027 Expenses	Ending Fund Balance	% Change
General Fund	\$6,618,387	\$19,733,695	\$19,733,695	\$6,618,387	0.0%
Designated Fund	\$802,247	\$115,210	\$50,800	\$866,657	8.0%
General Fund One-Time	\$223,781	\$8,000	-	\$231,781	3.6%
Development Services Fund	\$1,494,886	\$2,649,670	\$2,428,477	\$1,716,079	14.8% ¹
Street Maintenance Fund	\$3,688,984	\$3,798,750	\$3,412,376	\$4,075,358	10.5% ²
Engineering Fund	-	\$116,725	\$455,794	(\$339,069)	0.0%
General Fund Debt Service	\$1,239,003	\$4,594,423	\$4,203,587	\$1,629,839	31.5% ³
Water/Wastewater Fund	\$34,843,812	\$10,235,000	\$10,313,482	\$34,765,330	-0.2%
W/WW Debt Service Fund	\$6,305,872	\$7,756,214	\$7,756,214	\$6,305,872	0.0%
W/WW Impact Fees Fund	\$3,983,641	\$4,234,442	\$3,956,214	\$4,261,869	7.0%
Transportation Impact Fees Fund	-	\$1,374,093	-	\$1,374,093	0.0%
Vehicle & Equipment Replacement Fund	\$6,063,781	\$856,282	\$690,631	\$6,229,432	2.7%
Bastrop Power & Light Fund	\$8,629,048	\$9,804,000	\$9,251,976	\$9,181,072	6.4%
Hotel Occupancy Tax Fund	\$3,627,365	\$5,789,212	\$4,365,616	\$5,050,961	39.2% ⁴
Library Board Fund	\$57,965	\$21,000	\$35,475	\$43,490	-25.0% ⁵
Park/Trail Land Dedicated Fund	\$79,231	\$1,865	-	\$81,096	2.4%
Fairview Cemetery Operating Fund	\$92,302	\$250,800	\$180,199	\$162,903	76.5% ⁶
Fairview Cemetery Permanent Fund	\$549,411	\$37,000	-	\$586,411	6.7%
Bastrop Economic Development Fund	\$11,496,329	\$1,771,620	\$1,404,321	\$11,863,628	3.2%
Valverde PID	-	\$839,110	\$839,110	-	0.0%
Hunters Crossing PID	\$83,845	\$581,279	\$501,839	\$163,285	94.7% ⁷
GRAND TOTALS	\$89,879,890	\$74,568,390	\$69,579,806	\$94,868,474	

GENERAL FUND RESERVE POSITION

FY 2026–2027 General Fund Ending Balance	\$6,618,387
25% Reserve Requirement	\$4,933,424
Available Above 25% Reserve	\$1,684,963

The FY 2026–2027 budget projects an ending fund balance of \$94.87 million across all funds. The General Fund is projected to end the fiscal year with \$6.62 million, or approximately 33.6% of budgeted General Fund expenditures, exceeding the City's 25% reserve benchmark by approximately \$1.69 million.



SIGNIFICANT FUND BALANCE CHANGES

The FY 2026–2027 budget anticipates changes in fund balance across several City funds as a result of planned operating activities, capital investments, debt service requirements, and changes in dedicated revenues and expenditures. Fund balance changes of approximately 10 percent or more are considered significant for purposes of this analysis and are discussed below.

1. Development Services Fund: Fund balance is projected to increase from \$1.49 million to \$1.72 million, an increase of approximately 14.8 percent. The increase reflects revenues anticipated to exceed planned expenditures during FY 2026–2027 and provides additional resources to support future development-related activities.

2. Street Maintenance Fund: Fund balance is projected to increase from \$3.69 million to \$4.08 million, or approximately 10.5 percent. The increase reflects the relationship between projected dedicated revenues and planned street maintenance expenditures and strengthens available resources for future street maintenance needs.

3. General Fund Debt Service: Fund balance is projected to increase from \$1.24 million to \$1.63 million, an increase of approximately 31.5 percent. The projected increase reflects the timing of revenues and debt service requirements during the fiscal year and provides resources for future debt obligations.

4. Hotel Occupancy Tax Fund: Fund balance is projected to increase from \$3.63 million to \$5.05 million, an increase of approximately 39.2 percent. The increase reflects projected Hotel Occupancy Tax revenues exceeding planned expenditures during the fiscal year. The resulting fund balance provides resources for eligible tourism-related activities and future obligations.

5. Library Board Fund: Fund balance is projected to decrease from \$57,965 to \$43,490, a decrease of approximately 25.0 percent. The decrease reflects planned expenditures exceeding projected revenues during FY 2026–2027 and represents the planned use of accumulated resources for library-related purposes. Item 8A.

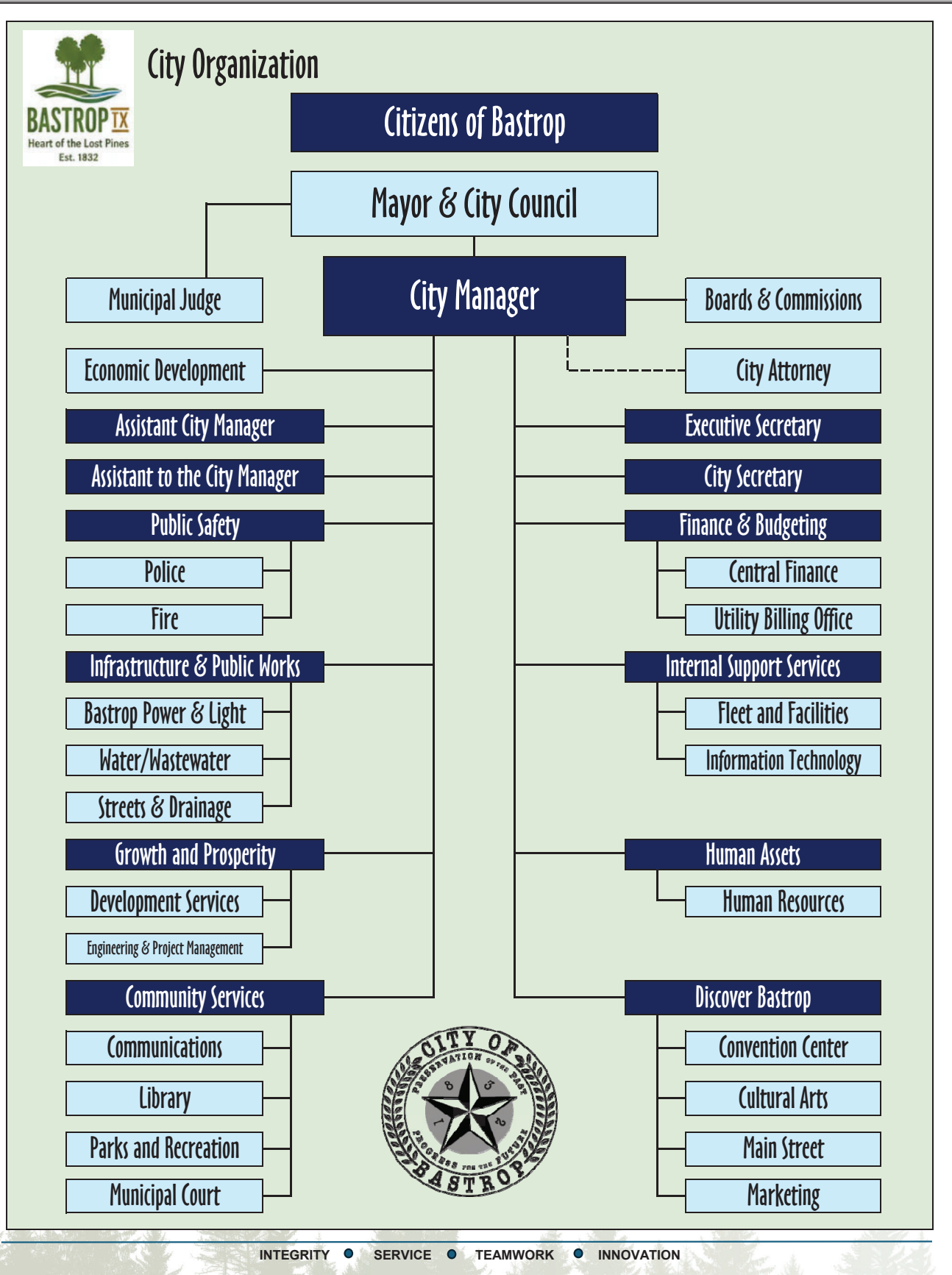
6. Fairview Cemetery Operating Fund: Fund balance is projected to increase from \$92,302 to \$162,903, an increase of approximately 76.5 percent. The increase reflects projected revenues exceeding planned operating expenditures and provides additional resources for future cemetery operations and maintenance. The increase in Revenue is in direct relation with the newly constructed columbarium.

7. Hunters Crossing PID: Fund balance is projected to increase from \$83,845 to \$163,285, an increase of approximately 94.7 percent. The increase primarily reflects the timing of projected revenues and expenditures associated with the Public Improvement District and provides resources for future PID obligations.

Other Funds: The remaining funds are projected to experience changes in fund balance of less than 10 percent, remain relatively stable, or have no beginning fund balance against which a percentage change can reasonably be calculated. Funds with a beginning balance of zero, such as the Engineering Fund and Transportation Impact Fees Fund, are therefore not evaluated using a percentage-change calculation. Their projected ending balances reflect the timing and use of resources budgeted for FY 2026–2027.



ORGANIZATIONAL CHART





EMPLOYEE TOTALS

Full Time Equivalent (FTE) Totals

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

Department	FY 2024–2025	FY 2025–2026	FY 2026–2027 Proposed
Bastrop Power & Light	10.000	10.000	10.000
BEDC	2.500	2.300	2.300
Cemetery	1.000	1.000	1.000
City Manager	4.000	4.500	4.000
City Secretary	2.000	2.000	2.000
Community Engagement	3.500	3.000	4.500
Development Services	14.000	15.200	13.200
Discover Bastrop	—	13.500	10.500
Engineering	3.500	4.250	3.000
Finance	10.000	11.250	12.000
Fire	11.700	11.700	11.700
Fleet & Facilities	10.000	10.000	11.000
Hospitality & Downtown*	6.750	<i>Now Discover Bastrop</i>	—
Human Resources	2.875	3.875	3.875
Information Technology	5.000	1.550	1.550
Library	13.625	12.048	12.048
Municipal Court	3.250	3.250	3.250
Parks and Recreation	13.685	12.485	13.485
Police	40.750	40.750	41.750
Streets / Drainage	15.500	16.500	16.500
Water / Wastewater	25.500	28.000	28.000
TOTAL	199.135	207.158	205.658

**Discover Bastrop: Beginning in FY 2024–2025, the City's former Hospitality & Downtown function was reorganized and renamed Discover Bastrop to better reflect its expanded role in tourism, destination development, downtown vitality, and community promotion. For consistency, the function is identified as Discover Bastrop throughout this table.*

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REVENUES

Revenue resources provide the funding necessary to deliver City services, maintain infrastructure, and support the programs and operations of the City of Bastrop.

MAJOR REVENUE SOURCES

The City of Bastrop's major revenue sources include Property Tax, Sales Tax, Hotel Occupancy Tax (HOT), Bastrop Power & Light, and Water & Wastewater.

GENERAL FUND REVENUES

The General Fund is primarily supported by Property Tax and Sales Tax revenues. These resources provide funding for many of the City's core governmental services and operations.

Property Tax

Property taxes are levied on real and personal property based on the property's value and the applicable tax rate. The following table presents historical Property Tax revenue for the City of Bastrop.

HISTORICAL REVENUE

Fiscal Year	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Actuals
Oct	\$14,552	\$13,951	\$38,904	\$13,911
Nov	\$457,144	\$339,559	\$59,718	\$206,254
Dec	\$1,927,998	\$859,155	\$2,830,920	\$2,886,202
Jan	\$1,806,847	\$3,296,845	\$1,804,746	\$1,559,246
Feb	\$487,382	\$531,594	\$592,557	\$1,121,269
Mar	\$57,969	\$166,273	\$61,229	\$113,355
Apr	\$52,361	\$63,812	\$75,235	\$89,438
May	\$11,484	\$14,706	\$7,361	\$28,718
Jun	\$33,763	\$33,111	\$14,342	\$13,632
Jul	\$14,563	\$499	\$12,695	\$33,490
Aug	\$18,969	—	\$30,008	—
Sep	\$15,763	\$7,526	\$5,943	—
Total	\$4,898,795	\$5,327,031	\$5,533,659	\$6,065,513

History. Nature. Community.





SALES TAX & OTHER SIGNIFICANT REVENUES

Sales Tax

Sales Tax revenue is influenced by economic activity and is generated from qualifying sales of goods and services. The City of Bastrop collects a total local Sales Tax rate of 1.50%.

SALES TAX RATE DISTRIBUTION

Purpose	Tax Rate
Economic Development	0.1250%
Street Maintenance	0.3750%
City of Bastrop	1.0000%
Total	1.5000%

HISTORICAL REVENUE

Month	FY2022	FY2023	FY2024	FY2025	FY2026
Oct	\$830,741	\$954,398	\$1,060,649	\$931,579	\$1,057,193
Nov	\$955,667	\$962,220	\$1,021,968	\$979,392	\$1,039,622
Dec	\$839,693	\$941,605	\$955,780	\$1,046,364	\$1,092,554
Jan	\$931,798	\$978,537	\$1,030,693	\$1,077,869	\$1,098,815
Feb	\$1,063,051	\$1,173,677	\$1,198,859	\$1,556,639	\$1,309,787
Mar	\$791,530	\$901,054	\$916,206	\$978,177	\$991,516
Apr	\$774,413	\$923,239	\$1,018,673	\$866,944	\$894,283
May	\$995,806	\$1,083,119	\$1,041,718	\$1,070,083	\$1,865,464
Jun	\$946,520	\$905,039	\$1,093,357	\$1,095,447	\$1,145,099
Jul	\$961,322	\$1,076,736	\$1,035,037	\$1,051,036	\$1,129,681
Aug	\$1,037,028	\$1,162,918	\$1,059,959	\$1,075,281	—
Sep	\$957,229	\$967,537	\$1,218,057	\$1,065,302	—
Total	\$11,084,799	\$12,030,080	\$12,650,953	\$12,794,113	\$11,624,013

History. Nature. Community.



REVENUE ESTIMATION METHODOLOGY & KEY ASSUMPTIONS

The City of Bastrop develops revenue estimates using historical collections, current-year trends, known changes in economic activity, applicable tax rates and fees, service demand, contractual obligations, and other information available during the budget development process. Revenue projections are reviewed by the City Manager and the Finance Department plus department leadership and are incorporated into the proposed budget based on the City's financial policies and expected economic conditions.

For FY 2026–2027, the City has budgeted \$74.57 million in revenues across its appropriated funds. The following discussion addresses the City's principal revenue sources and the assumptions used to develop the FY 2026–2027 estimates. Collectively, the funds discussed below account for approximately 77.7% of total budgeted revenues.

Property Tax Revenue

Property tax revenue is estimated using the certified taxable assessed valuation provided by the Bastrop Central Appraisal District, the adopted property tax rate, historical collection experience, and changes in taxable value. The FY 2026–2027 proposed property tax rate is the No-New-Revenue Tax Rate of \$0.5118 per \$100 of taxable value. The budget also considers new property added to the tax roll and the resulting incremental tax revenue. The City's FY 2026–2027 tax information identifies \$46.5 million in new taxable value, generating approximately \$238,031 in property tax revenue.

The property tax estimate assumes a stable tax base relative to the certified valuation and does not assume a tax-rate-driven increase in revenue from existing property.

Sales Tax Revenue

Sales tax revenue is projected using historical collections, current-year performance, and anticipated economic activity within the City. For FY 2026–2027, the budget assumes an 8% increase in sales tax projections. This assumption reflects the City's expectation of continued commercial activity and growth in the local economy.

Sales tax estimates will continue to be monitored throughout the fiscal year because collections are influenced by consumer spending, business activity, economic conditions, and changes in the City's commercial base.

Water and Wastewater Revenues

Water and wastewater revenues are estimated based on historical consumption and billing activity, the number of customer connections, established rates and charges, and anticipated service demand.

The FY 2026–2027 Water/Wastewater Fund budget projects \$5.30 million in water revenues and \$4.88 million in wastewater revenues, for total Water/Wastewater Fund revenues of \$10.24 million.

The City has maintained utility rates without an increase for more than three years, and the FY 2026–2027 revenue estimate therefore relies primarily on existing rates, customer demand, and anticipated usage rather than a rate increase.

Bastrop Power & Light Revenues

Bastrop Power & Light (BP&L) revenue estimates are based primarily on projected electric sales, customer demand, historical collections, system growth, and other operating revenues. BP&L's FY 2026–2027 budget includes \$9.80 million in total revenues, of which approximately \$9.60 million is projected from electric revenues.

The FY 2026–2027 budget recognizes continued system expansion and infrastructure improvements that support the City's growing customer base and electric-service capacity.

Hotel Occupancy Tax Revenue

Hotel Occupancy Tax revenue is estimated using historical collections, current-year performance, existing hotel activity, and anticipated changes in lodging activity associated with tourism, business activity, and community events.



The FY 2026–2027 Hotel Occupancy Tax Fund budget projects \$5.79 million in revenues, including approximately \$5.25 million in hotel/motel tax revenue. The estimate represents an increase from the FY 2026 budget and reflects the City’s expectation of continued tourism and lodging activity.

Because Hotel Occupancy Tax collections are directly influenced by occupancy levels and economic and tourism activity, actual collections will be monitored throughout the year and compared with budgeted expectations.

Debt Service Revenues

Debt service revenue estimates are based primarily on legally available property tax revenues, transfers, interest earnings, and other resources dedicated to scheduled debt obligations.

The FY 2026–2027 General Fund Debt Service Fund is budgeted at \$4.59 million in revenues, including approximately \$3.62 million in tax revenue and \$601,750 in transfers.

The Water/Wastewater Debt Service Fund is budgeted at \$7.76 million in revenues, primarily supported by transfers dedicated to scheduled water and wastewater debt obligations.

Debt service revenue estimates are structured to provide sufficient resources to meet the City’s scheduled principal and interest obligations.

Development-Related Revenues

Development-related revenues are estimated using historical development activity, permit and plan-review activity, current development trends, known projects, and anticipated growth within the City’s service area.

The Development Services Fund is projected to receive \$2.65 million in FY 2026–2027 revenues, including approximately \$2.60 million from licenses and permits.

The City expects continued development activity during FY 2026–2027, while recognizing that development-related

Revenue Monitoring

Revenue estimates are not static. Throughout the fiscal year, the Finance Department monitors actual collections against budgeted revenues through periodic financial reporting. Monthly financial reports provide current-year budget and year-to-date actual information for major funds, allowing management and City Council to identify significant variances and take corrective action when necessary.

The City’s revenue estimation approach emphasizes conservative forecasting, reliance on recurring revenue sources, historical collection patterns, and recognition of known economic and service-demand trends. One-time or uncertain revenues are not relied upon to support ongoing operating commitments unless specifically identified and authorized.





Other Significant Revenues

Hotel Occupancy Tax (HOT). HOT revenue is generated from taxes imposed on qualifying hotel rooms and short-term lodging accommodations in Bastrop. These revenues support tourism, visitor-related programs, and activities that strengthen the City's hospitality and visitor economy. Use of HOT revenue is subject to applicable state and local requirements.

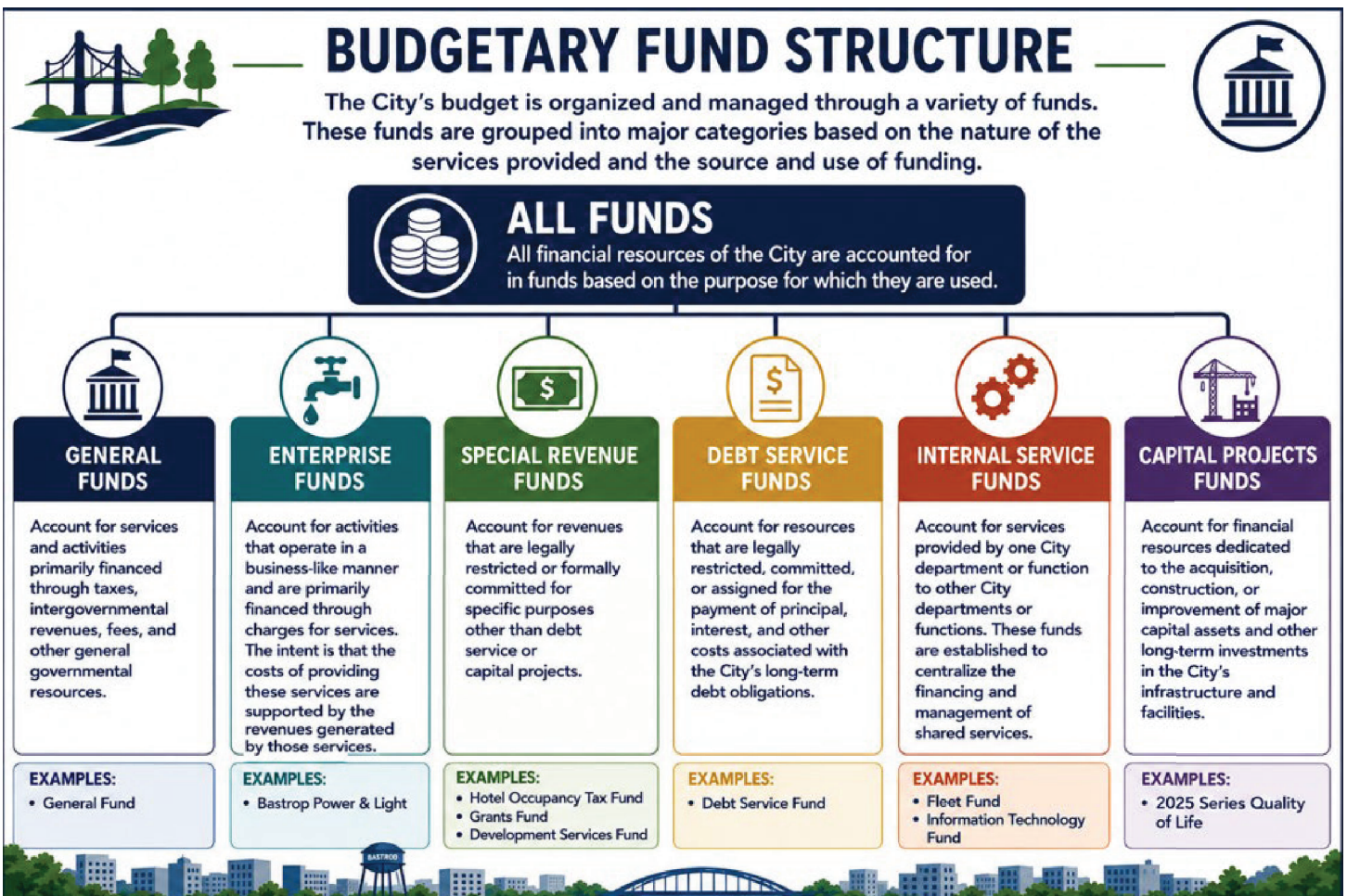
Bastrop Power & Light. Bastrop Power & Light generates revenue primarily through charges for electric service and electricity consumption, along with applicable service and utility-related charges. These revenues support the operation, maintenance, and continued investment in the City's electric utility system.

Water & Wastewater. Water and wastewater revenues are generated through customer charges for water and wastewater services. These revenues support the operation, maintenance, treatment, distribution, collection, and improvement of the City's water and wastewater systems.





BUDGETARY FUND STRUCTURE AND FUND DESCRIPTIONS



History. Nature. Community.



Understanding the City's Funds

The City of Bastrop uses General, Enterprise, Special Revenue, Internal Service, Debt Service, and Capital Projects funds to account for the resources used to provide services to the community.

The City's budgetary fund structure is designed to provide transparency regarding how public resources are generated, allocated, and used to support City services and community priorities. The budget identifies the funds for which appropriations are authorized for the fiscal year.

Appropriated Funds and Relationship to the Audited Financial Statements

Appropriated Funds

The City of Bastrop's annual budget authorizes expenditures for the funds included in the City's adopted budget. The budgetary fund structure includes General, Enterprise, Special Revenue, Debt Service, Internal Service, and Capital Projects funds. These funds are used to account for resources dedicated to the delivery of City services, legally restricted purposes, debt obligations, internal services, and capital investments.

The General Fund, Enterprise Funds, Special Revenue Funds, Debt Service Fund, Internal Service Funds, and Capital Projects Funds identified in this budget document are included in the City's annual budget to the extent that expenditures are authorized through the City's appropriation process. The adopted budget constitutes the City's official appropriation of expenditures for the fiscal year.

Capital expenditures are also subject to appropriation. The City's financial management policies require that capital project expenditures be appropriated in the Capital Budget and that Finance certifies the availability of resources before a capital project contract is presented to City Council for approval.

Relationship to the Audited Financial Statements

The annual budget and the City's audited financial statements serve different but complementary purposes. The budget is the City's financial plan and legal authorization to spend during the fiscal year, while the audited financial statements report the City's actual financial activity and financial position at year-end.

The City prepares its budget using the same basis of accounting as the audited financial statements, providing consistency between the financial plan presented in the budget and the financial results reported at year-end.

Budget-to-actual results are monitored throughout the fiscal year through periodic financial reporting. Monthly reports provide budget and year-to-date actual information for major funds, allowing management and City Council to monitor financial performance and make informed decisions.

At the conclusion of the fiscal year, the City's audited financial statements present the actual revenues, expenditures, assets, liabilities, fund balances, and other financial information of the City in accordance with applicable governmental accounting standards. The financial statements audited therefore provide the year-end financial results against which the budget can be evaluated.

In summary, the budget establishes the City's authorized financial plan for the fiscal year, while the audited financial statements document the actual financial results of that plan. Together, these documents provide transparency regarding how the City plans to use public resources, how those resources were ultimately used, and the City's resulting financial position.

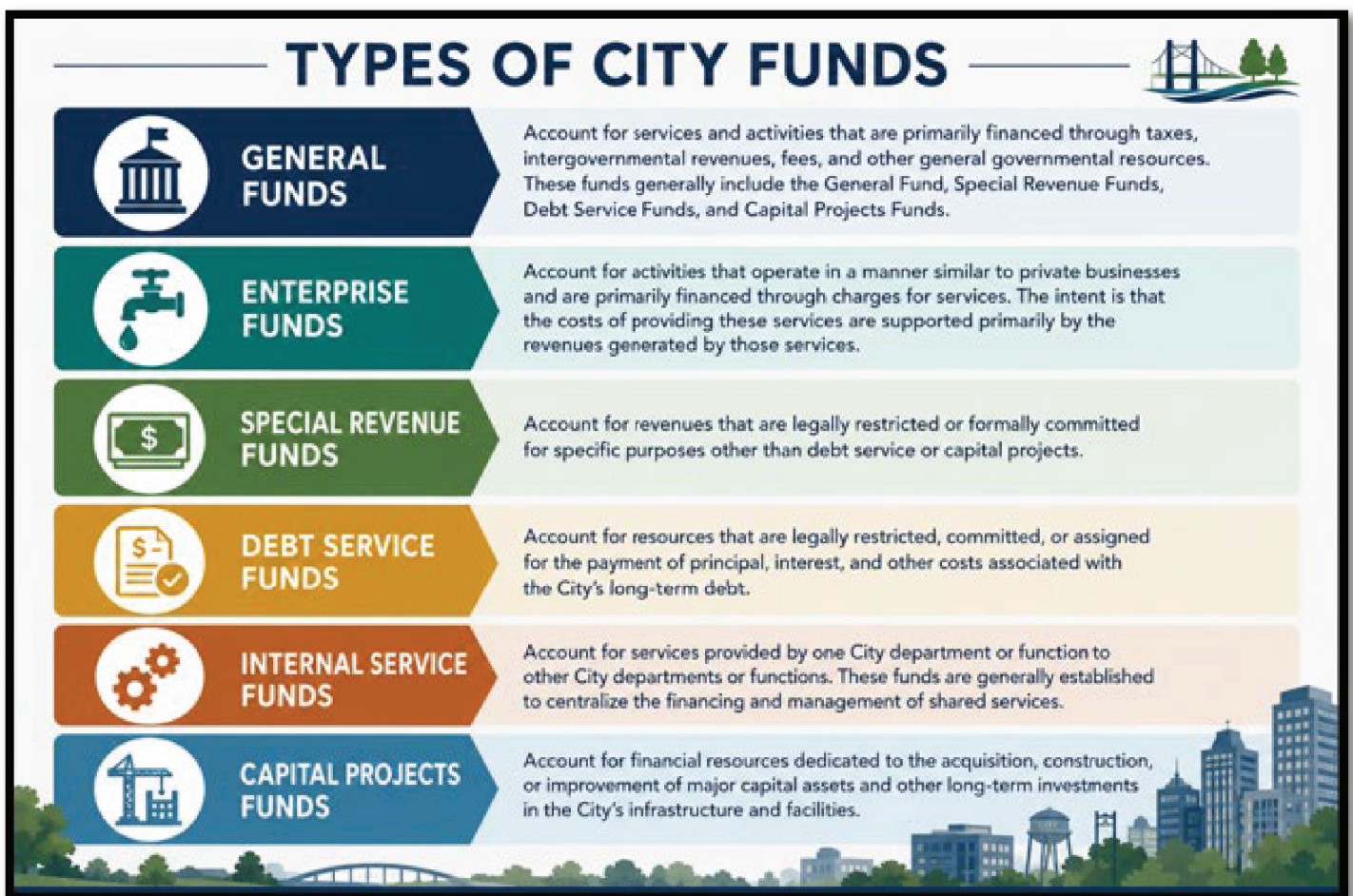


City of Bastrop funds:

- General funds generally account for services that are supported primarily by taxes, fees, intergovernmental revenues, and other general governmental resources.
- Enterprise funds are used for activities that operate in a business-like manner and are primarily supported by charges for services.
- Special Revenue funds are used to track revenues that are legally restricted or committed to specific purposes other than debt service or capital projects.
- Debt Service funds are used to account for money dedicated to paying the City's debt obligations.
- Internal Service funds are used to account for services that are provided by one City department or function to other City departments.
- Capital Projects funds are funds used to account for resources dedicated to long-term investments in the City's physical infrastructure and major equipment.

The City's fund structure also supports accountability by ensuring that resources with legal, contractual, or policy restrictions are used for their intended purposes.

Fund Types



General Fund

The General Fund is the City's primary operating fund and provides financial resources for the core governmental services of the City. The fund supports services that benefit the community as a whole and are not accounted for in another fund.

Major activities typically supported by the General Fund include general government, public safety, community development, streets and transportation-related services, parks and recreation, and other essential municipal operations.

The General Fund is primarily supported by general-purpose revenues, including property taxes, sales taxes, franchise fees, licenses and permits, service charges, intergovernmental revenues, and other recurring revenues.

Because the General Fund supports a broad range of municipal services, its financial condition is an important indicator of the City's overall operating position. The City seeks to maintain sufficient recurring revenues to support ongoing service commitments while maintaining appropriate fund balance reserves and financial flexibility.

Special Revenue Funds

Special Revenue Funds are used to account for revenues that are legally restricted, committed, or otherwise designated for specific governmental purposes. These funds provide transparency by separating resources that are intended to support programs, projects, or services from the City's general operating resources.

Funding sources may include grants, restricted fees, dedicated taxes, intergovernmental revenues, and other resources that are legally or contractually restricted for specified purposes.

Each Special Revenue Fund is budgeted and managed in accordance with the restrictions applicable to the resources received.

Capital Projects Funds

Capital Projects Funds account for resources dedicated to the acquisition, construction, improvement, or major rehabilitation of capital assets and infrastructure.

Capital projects may include improvements to streets, drainage systems, public facilities, parks, vehicles, equipment, and other long-lived assets that support the City's delivery service.

Expenditures are generally project-based and may extend across multiple fiscal years.

The City uses capital project budgeting to connect its long-term infrastructure needs with available financial resources and adopted community priorities.

Debt Service Fund

The Debt Service Fund accounts for resources dedicated to the payment of principal, interest, and other costs associated with the City's long-term debt obligations, when applicable. Revenues supporting debt service may include property taxes, transfers, interest earnings, or other legally available resources.

The fund provides transparency by separately identifying the resources needed to meet the City's debt obligations and helps demonstrate the City's ability to meet scheduled debt payments.

Enterprise Funds

Enterprise Funds account for municipal activities that operate in a business-like manner and are primarily financed through charges to users of the services.

These funds are intended to recover some or all the costs associated with providing services through rates, fees, and other operating revenues. Enterprise fund budgets therefore consider both the cost of providing services and the revenues necessary to maintain financial sustainability. The City's enterprise activities are managed with consideration of operating costs, capital requirements, debt obligations, infrastructure needs, rate affordability, and long-term financial sustainability.



Relationship Between Funds and City Services

The City's organizational structure and fund structure serve different purposes but work together to support budget development and accountability.

Departments and functional units are responsible for delivering services, while funds identify the financial resources used to support those services. A single department may receive funding from more than one fund, and a single fund may support activities performed by multiple departments. This relationship allows the City to distinguish between the organizational responsibility for delivering a service and the financial source used to fund that service.

The budget document presents this relationship through department, fund, program, and financial schedules so that readers can understand how resources flow from revenues to services and ultimately to community outcomes.

Appropriated Funds

The City Council adopts appropriations for the funds identified in the adopted annual budget. Appropriations establish the City's authorized spending plan for the fiscal year and provide the financial framework within which

departments and programs operate.

Fund Balance and Financial Stewardship

Fund balance represents accumulated resources remaining from prior fiscal years after accounting for applicable obligations and restrictions. The City maintains fund balance in accordance with applicable law, financial policies, and prudent financial management practices.

Fund balance may provide resources for one-time expenditures, address timing differences between revenues and expenditures, respond to unforeseen circumstances, and maintain financial stability during periods of economic uncertainty.

The City's budget process considers both current-year revenues and expenditures and the longer-term financial position of each fund. This approach helps ensure that current service decisions do not create unsustainable financial commitments for future fiscal years.



REVENUES & EXPENSES BY FUND

City of Bastrop FY2026 - 2027 Proposed Budget Revenues and Expenses by Fund

Fund #	Funds Name	Revenues	Expenses	Variance
101	General Fund	\$ 19,733,695	\$ 19,733,695	\$ -
102	Designated Fund	\$ 115,210	\$ 50,800	\$ 64,410
105	General Fund One-Time	\$ 8,000	\$ -	\$ 8,000
108	Development Services	\$ 2,649,670	\$ 2,428,477	\$ 221,193
110	Street Maint Fund	\$ 3,798,750	\$ 3,412,376	\$ 386,374
116	Engineering	\$ 116,725	\$ 455,794	\$ (339,069)
120	General Fund Debt Service	\$ 4,594,423	\$ 4,203,587	\$ 390,836
202	Water/Wastewater Fund	\$ 10,235,000	\$ 10,313,482	\$ (78,482)
220	W/WW Debt Service	\$ 7,756,214	\$ 7,756,214	\$ -
306	Impact Fees	\$ 4,234,442	\$ 3,956,214	\$ 278,228
310	Transportation Impact Fees	\$ 1,374,093	\$ -	\$ 1,374,093
380	Vehicle & Equipment Replacement	\$ 856,282	\$ 690,631	\$ 165,651
404	Bastrop Power and Light	\$ 9,804,000	\$ 9,251,976	\$ 552,024
501	Hotel/Motel Tax Fund	\$ 5,789,212	\$ 4,365,616	\$ 1,423,596
505	Library Board Fund	\$ 21,000	\$ 35,475	\$ (14,475)
520	Park/Trail Land Dedicated Fund	\$ 1,865	\$ -	\$ 1,865
525	Fairview Cemetery-Operating	\$ 250,800	\$ 180,199	\$ 70,601
526	Fairview Cemetery-Perm	\$ 37,000	\$ -	\$ 37,000
601	Bastrop EDC	\$ 1,771,620	\$ 1,404,321	\$ 367,299
701	Valverde PID	\$ 839,110	\$ 839,110	\$ -
710	Hunters Crossing PID	\$ 581,279	\$ 501,839	\$ 79,440
Total		\$ 74,568,390	\$ 69,579,806	\$ 4,988,584

History. Nature. Community.



Revenues and Expenses in Total

	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
General Fund	\$18,765,216	\$17,821,342	\$17,281,915	\$18,198,500	\$1,535,195	\$19,733,695
Water/Wastewater Fund	\$67,016,405	\$9,628,000	\$9,290,270	\$10,193,000	\$42,000	\$10,235,000
Bastrop Power and Light	\$9,704,554	\$9,484,000	\$8,903,250	\$9,644,000	\$160,000	\$9,804,000
Designated Fund	\$151,583	\$102,910	\$161,141	\$103,710	\$11,500	\$115,210
General Fund One-Time	\$9,959	\$8,000	\$5,567	\$8,000	\$0	\$8,000
Development Services	\$2,204,510	\$1,930,000	\$1,612,130	\$2,232,335	\$417,335	\$2,649,670
Street Maint Fund	\$3,467,481	\$3,039,000	\$3,069,322	\$3,549,000	\$249,750	\$3,798,750
Engineering	–	–	\$210,990	\$749,569	-\$632,844	\$116,725
Impact Fees	\$3,775,633	\$3,499,595	\$2,580,919	\$4,049,240	\$185,202	\$4,234,442
Transportation Impact Fees	\$41,143	–	\$457,337	\$1,538,004	-\$163,911	\$1,374,093
Vehicle & Equipment Replacement	\$1,867,368	\$2,195,311	\$717,422	\$875,774	-\$19,492	\$856,282
Hotel/Motel Tax Fund	\$4,174,085	\$3,958,000	\$3,881,624	\$4,873,606	\$915,606	\$5,789,212
Library Board Fund	\$29,975	\$21,000	\$28,580	\$21,000	\$0	\$21,000
Park/Trail Land Dedicated Fund	\$79,231	\$1,865	\$2,397	\$1,865	\$0	\$1,865
Fairview Cemetery-Operating	\$905,134	\$838,825	\$281,880	\$544,269	-\$293,469	\$250,800
Fairview Cemetery-Perm	\$35,722	\$37,000	\$22,231	\$37,000	\$0	\$37,000
Bastrop EDC	\$1,650,082	\$1,663,322	\$1,421,353	\$1,667,100	\$104,520	\$1,771,620
Valverde PID	\$12,494,031	–	\$938,489	–	\$839,110	\$839,110
Hunters Crossing PID	\$522,479	\$581,279	\$526,988	\$581,279	\$0	\$581,279
General Fund Debt Service	\$4,553,390	\$4,529,812	\$4,164,927	\$4,984,812	-\$390,389	\$4,594,423
W/WW Debt Service	\$6,789,165	\$6,617,960	\$6,149,885	\$7,189,950	\$566,264	\$7,756,214
REVENUES TOTAL	\$142,378,283	\$73,993,722	\$81,184,831	\$74,785,033	-\$216,643	\$74,568,390
Expenses						
Expenses	\$7,918,665	\$9,366,978	\$462,415	\$60,000	-\$5,000	\$55,000
WAGES	\$13,827,483	\$13,848,323	\$12,931,452	\$15,511,189	\$703,973	\$16,215,162
BENEFITS	\$4,826,339	\$5,129,140	\$4,859,228	\$6,238,981	\$356,234	\$6,595,215
SUPPLIES & MATERIALS	\$2,312,016	\$1,652,896	\$1,267,120	\$1,864,353	\$142,917	\$2,007,270
MAINTENANCE & REPAIRS	\$3,147,731	\$3,378,578	\$2,116,099	\$3,249,942	\$350,700	\$3,600,642
OCCUPANCY	\$1,293,895	\$1,240,152	\$980,017	\$1,190,683	\$70,785	\$1,261,468
CONTRACTUAL SERVICES	\$16,313,458	\$17,612,597	\$12,195,562	\$14,685,586	-\$229,349	\$14,456,237
OTHER CHARGES	\$2,931,661	\$259,855	\$487,853	\$724,376	\$151,775	\$876,151
CONTINGENCY	\$16,138	\$54,500	\$11,453	\$101,500	\$0	\$101,500
CAPITAL OUTLAY	\$6,244,213	\$65,432,818	\$22,322,349	\$82,877,254	-\$81,715,587	\$1,161,667
DEBT SERVICES	\$7,800,977	\$11,559,362	\$12,391,283	\$11,735,577	\$1,509,561	\$13,245,138
TRANSFERS OUT	\$63,580,737	\$8,407,098	\$11,054,034	\$12,888,706	-\$2,884,305	\$10,004,401
EXPENSES TOTAL	\$130,213,313	\$137,942,298	\$81,078,863	\$151,128,147	-\$81,548,296	\$69,579,806

GENERAL FUND

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

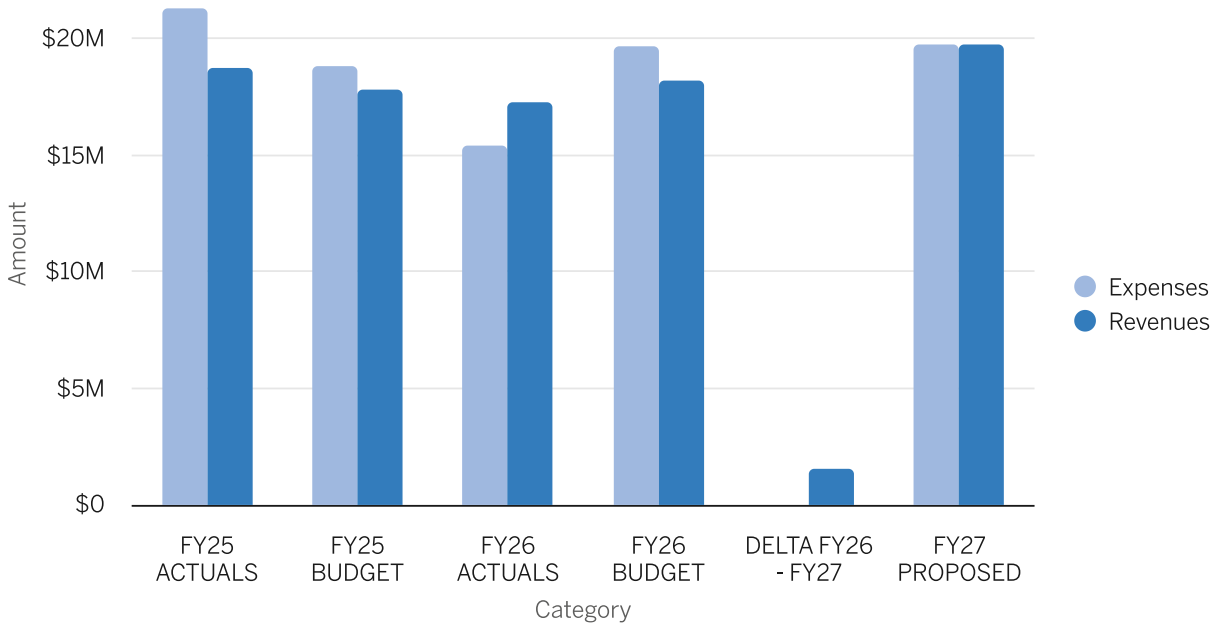


History. Nature. Community.



GENERAL FUND

The General Fund in Total



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
General Fund						
TAXES & PENALTIES	\$14,879,164	\$15,199,880	\$14,525,006	\$15,448,645	\$697,771	\$16,146,416
FINES & FORFEITURES	\$455,270	\$330,600	\$392,697	\$350,600	\$35,000	\$385,600
LICENSES & PERMITS	\$6,904	\$3,000	\$37,695	\$37,500	\$1	\$37,501
CHARGES FOR SERVICES	\$1,091,974	\$1,026,200	\$1,031,816	\$1,047,200	\$44,300	\$1,091,500
INTERGOVERNMENTAL	\$541,142	\$152,700	\$58,023	\$284,315	-\$226,615	\$57,700
INTEREST INCOME	\$208,904	\$315,000	\$286,496	\$330,000	\$15,000	\$345,000
MISCELLANEOUS	\$314,881	\$139,962	\$382,843	\$45,000	\$164,603	\$209,603
TRANSFERS IN	\$654,000	\$654,000	\$546,907	\$655,240	\$800,135	\$1,455,375
OTHER SOURCES	\$612,977	-	\$10,556	-	\$5,000	\$5,000
GENERAL FUND TOTAL	\$18,765,216	\$17,821,342	\$17,272,039	\$18,198,500	\$1,535,195	\$19,733,695
REVENUES TOTAL	\$18,765,216	\$17,821,342	\$17,272,039	\$18,198,500	\$1,535,195	\$19,733,695



GENERAL FUND

Continued

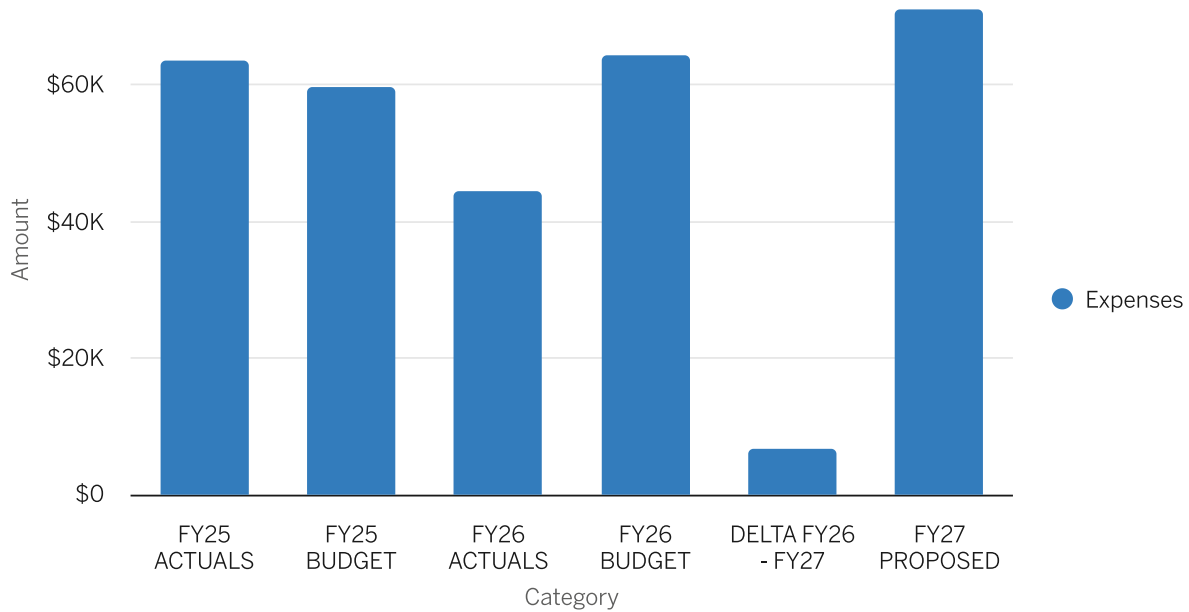
	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
Expenses	-\$10,877	–	–	–	\$0	\$0
WAGES	\$8,627,360	\$8,886,958	\$7,590,688	\$8,893,224	\$780,705	\$9,673,929
BENEFITS	\$3,160,738	\$3,293,009	\$2,906,088	\$3,654,208	\$327,970	\$3,982,178
SUPPLIES & MATERIALS	\$1,563,866	\$841,676	\$616,260	\$899,908	-\$17,928	\$881,980
MAINTENANCE & REPAIRS	\$1,665,316	\$1,732,277	\$1,180,888	\$1,718,203	\$224,095	\$1,942,298
OCCUPANCY	\$467,168	\$449,206	\$366,661	\$479,878	\$25,440	\$505,318
CONTRACTUAL SERVICES	\$3,929,264	\$3,796,566	\$2,729,717	\$3,219,371	\$69,290	\$3,288,661
OTHER CHARGES	-\$1,161,495	-\$1,090,909	-\$872,105	-\$958,554	\$16,185	-\$942,369
CONTINGENCY	\$5,667	\$6,000	–	\$35,000	\$0	\$35,000
CAPITAL OUTLAY	\$701,754	\$306,130	\$754,487	\$1,316,000	-\$1,012,600	\$303,400
TRANSFERS OUT	\$2,379,866	\$620,000	\$186,589	\$463,701	-\$400,356	\$63,345
EXPENSES TOTAL	<u>\$21,328,627</u>	<u>\$18,840,913</u>	<u>\$15,459,275</u>	<u>\$19,720,939</u>	<u>\$12,801</u>	<u>\$19,733,740</u>





CITY COUNCIL

FUND 101. DEPARTMENT 01. LEADING THE WAY



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$7,953	\$6,300	\$12,375	\$13,500	\$6,300	\$19,800
BENEFITS	\$622	\$508	\$961	\$1,058	\$482	\$1,540
SUPPLIES & MATERIALS	\$3,276	\$3,950	\$2,003	\$3,950	\$0	\$3,950
OCCUPANCY	\$11,728	\$10,050	\$6,790	\$10,000	\$0	\$10,000
CONTRACTUAL SERVICES	\$10,921	\$9,700	\$3,157	\$13,557	\$0	\$13,557
OTHER CHARGES	\$29,138	\$29,120	\$19,163	\$22,300	\$0	\$22,300
EXPENSES TOTAL	\$63,637	\$59,628	\$44,450	\$64,365	\$6,782	\$71,147

History. Nature. Community.





CITY COUNCIL

FUND 101. DEPARTMENT 01. LEADING THE WAY

Overview

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

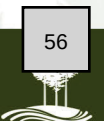
The City Council is composed of five (5) elected members and a mayor. The mayor does not vote and acts as a tie breaking vote if necessary.

The City Council is responsible for appointing the City

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

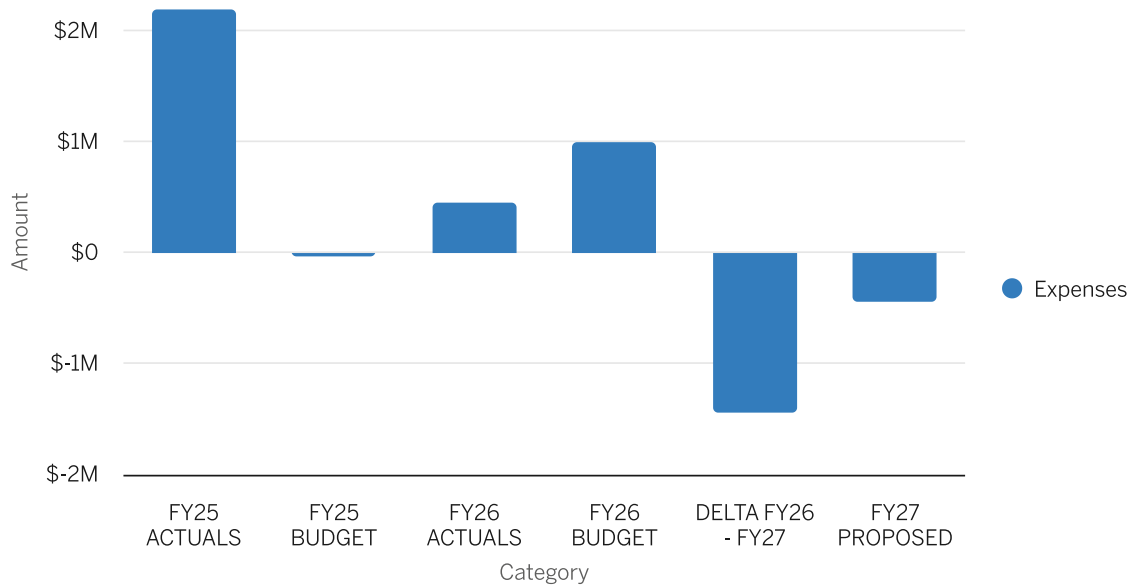


History. Nature. Community.



ORGANIZATIONAL

FUND 101. DEPARTMENT 02 - THE REPOSITORY OF ALL GENERAL EXPENSES COVERED BY GENERAL REVENUE.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
Expenses	-\$10,877	-	-	-	\$0	\$0
BENEFITS	\$208,296	\$212,285	\$268,226	\$269,000	\$18,000	\$287,000
SUPPLIES & MATERIALS	\$14,553	\$12,450	\$11,771	\$12,360	\$371	\$12,731
MAINTENANCE & REPAIRS	\$9,300	\$15,100	\$16	\$15,100	\$0	\$15,100
OCCUPANCY	\$93,436	\$89,880	\$68,699	\$89,880	\$0	\$89,880
CONTRACTUAL SERVICES	\$820,156	\$750,766	\$726,070	\$744,266	-\$23,365	\$720,901
OTHER CHARGES	-\$1,727,209	-\$1,739,515	-\$1,291,880	-\$1,520,710	-\$106,170	-\$1,626,880
CONTINGENCY	\$5,667	\$6,000	-	\$35,000	\$0	\$35,000
CAPITAL OUTLAY	\$400,000	-	\$591,496	\$1,000,000	-\$1,000,000	\$0
TRANSFERS OUT	\$2,379,866	\$620,000	\$75,162	\$356,766	-\$333,421	\$23,345
EXPENSES TOTAL	\$2,193,189	-\$33,034	\$449,560	\$1,001,662	-\$1,444,585	-\$442,923

History. Nature. Community.





ORGANIZATIONAL

FUND 101. DEPARTMENT 02 - THE REPOSITORY OF ALL GENERAL EXPENSES COVERED BY GENERAL REVENUE

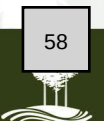
Overview

This department was established to improve efficiency in processing expenditures that benefit all City departments and to consolidate citywide expenses in a single location. It serves as a centralized account for costs that impact the entire organization. Examples of such expenditures include property and general liability insurance, legal services, retiree insurance, 380 agreements, communications, and

consulting services. The credit reflects reimbursements to the General Fund from BP&L, Water/Wastewater, and the Hotel Occupancy Tax Fund for administrative support services.

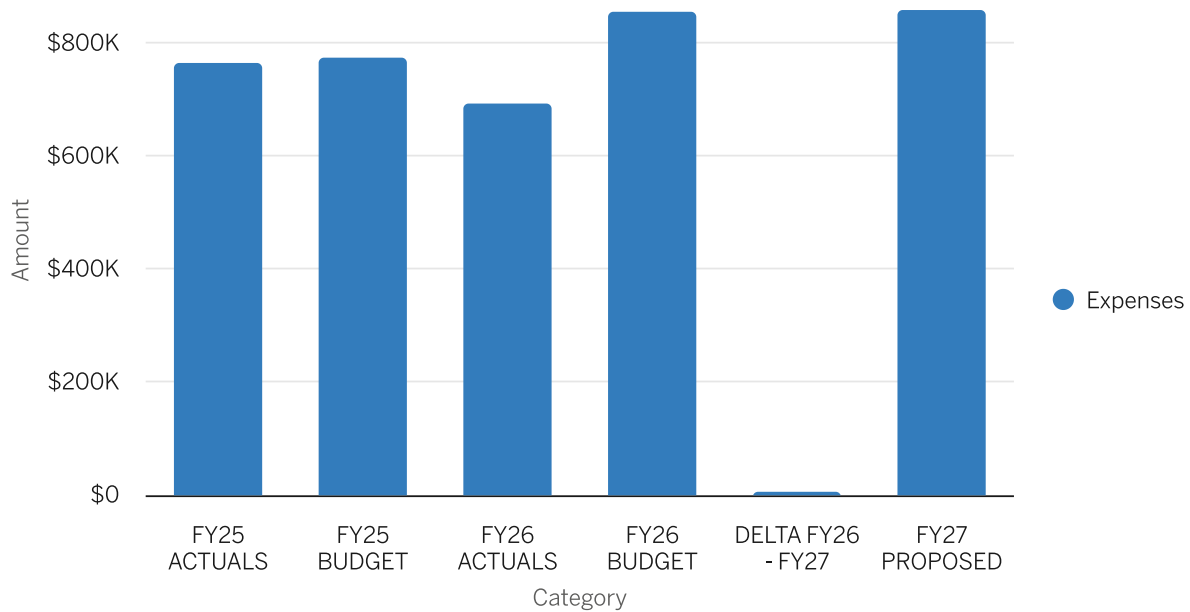


History. Nature. Community.



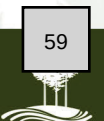
CITY MANAGER

FUND 101. DEPARTMENT 03. THE CITY'S CHIEF ADMINISTRATIVE OFFICIAL



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$567,182	\$570,300	\$514,781	\$608,273	-\$4,952	\$603,321
BENEFITS	\$171,498	\$174,636	\$141,622	\$185,626	\$5,140	\$190,766
SUPPLIES & MATERIALS	\$2,657	\$3,100	\$562	\$9,100	\$0	\$9,100
MAINTENANCE & REPAIRS	-	-	\$1,650	\$1,650	\$350	\$2,000
OCCUPANCY	\$4,855	\$3,700	\$4,891	\$8,700	\$0	\$8,700
CONTRACTUAL SERVICES	\$0	-	\$7,064	\$8,477	\$3,113	\$11,590
OTHER CHARGES	\$19,291	\$20,760	\$22,010	\$31,350	\$1,650	\$33,000
EXPENSES TOTAL	\$765,483	\$772,496	\$692,580	\$853,176	\$5,301	\$858,477

History. Nature. Community.





CITY MANAGER

FUND 101. DEPARTMENT 03. THE CITY'S CHIEF ADMINISTRATIVE OFFICIAL

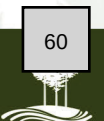
Overview

The City Manager's Office is committed to offering superior leadership, guidance, and support for the City of Bastrop. The City Manager's Office is also tasked with strategically leading the community through the challenges that expansionary growth brings to a community by incorporating innovative solutions, revising business processes where needed, and implementing programs and policies to ensure the City of Bastrop is financially solvent for years to come. Finally, the City Manager's Office focuses on bringing the

necessary quality of life assets to the community, such as park enhancements, protection of our historic districts, supports for the arts, organizational excellence, public safety enhancements, infrastructure expansion, increasing the housing supply, and job creation through development projects, to ensure the City of Bastrop remains a vibrant place to live, work, and play.

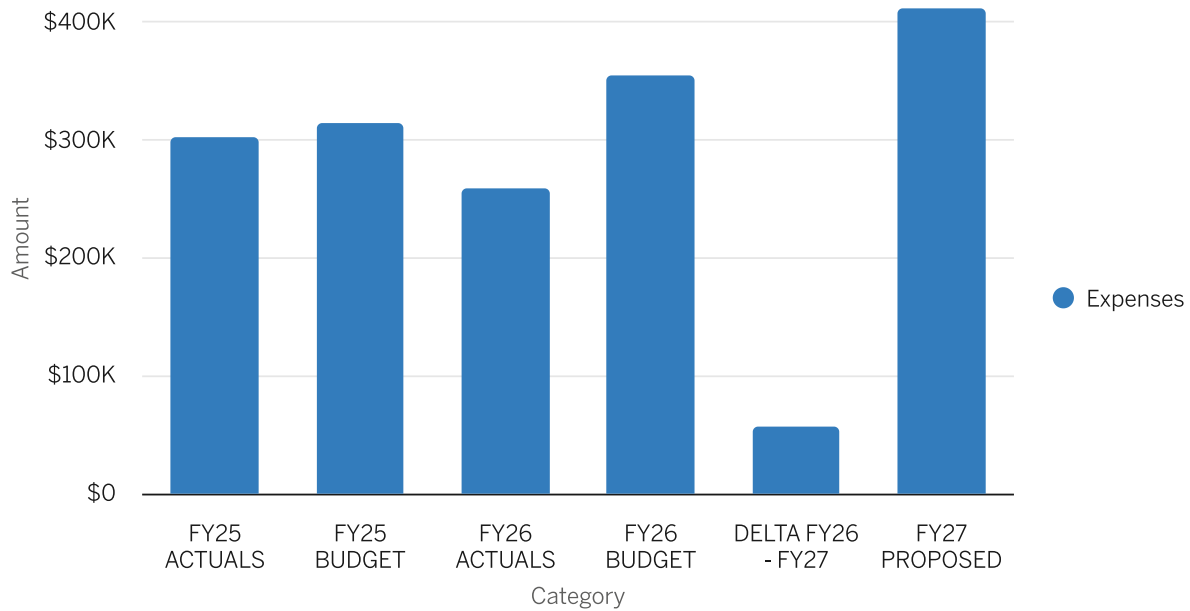


History. Nature. Community.



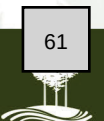
CITY SECRETARY

FUND 101. DEPARTMENT 04. THE OFFICIAL RECORD KEEPER FOR THE CITY



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$139,350	\$139,860	\$158,941	\$192,481	\$10,295	\$202,776
BENEFITS	\$42,279	\$53,007	\$52,684	\$75,292	\$1,632	\$76,924
SUPPLIES & MATERIALS	\$2,072	\$2,850	\$624	\$2,750	\$0	\$2,750
MAINTENANCE & REPAIRS	\$8,550	\$9,500	\$7,320	\$9,500	\$0	\$9,500
OCCUPANCY	\$2,416	\$2,076	\$1,634	\$1,776	\$0	\$1,776
CONTRACTUAL SERVICES	\$93,741	\$92,220	\$30,124	\$61,069	\$45,014	\$106,083
OTHER CHARGES	\$13,726	\$14,600	\$6,973	\$11,900	-\$300	\$11,600
EXPENSES TOTAL	<u>\$302,135</u>	<u>\$314,113</u>	<u>\$258,301</u>	<u>\$354,768</u>	<u>\$56,641</u>	<u>\$411,409</u>

History. Nature. Community.





CITY SECRETARY

FUND 101. DEPARTMENT 04. THE OFFICIAL RECORD KEEPER FOR THE CITY

MISSION

The mission of the City Secretary's Office is to uphold the principles of transparency, integrity, and accountability by serving as the official custodian of the City's legislative records and facilitating open, accessible, and efficient local government. We are committed to supporting the Mayor, City Council, City staff, and the public through exceptional customer service, accurate recordkeeping, compliance with state law, fair and transparent elections, and the preservation of the City's history while fostering public trust in municipal government.

SERVICES PROVIDED

The City Secretary's Office serves as the official records custodian and legislative support office for the City. Core services include:

- Providing administrative and legislative support to the City Manager's Office and Staff.
- Preparing, posting, and maintaining City Council agendas, minutes, ordinances, resolutions, and meeting records in compliance with the Texas Open Meetings Act.
- Serving as the City's Public Information Officer for records requests and ensuring compliance with the Texas Public Information Act.
- Coordinating municipal elections in accordance with the Texas Election Code.
- Managing the City's records management program,



including records retention, preservation, and destruction in accordance with state law.

- Maintaining the City's Code of Ordinances and official records.
- Coordinating appointments to Boards and Commissions and maintaining related records.
- Administering legal notices,

public hearings, and required statutory publications.

- Managing executed agreements, and official City documents.
- Providing information and assistance to residents, businesses, elected officials, and City departments.

KEY ACCOMPLISHMENTS

The City Secretary's Office is committed to ensuring the City remains in compliance with applicable federal and state laws governing municipal operations. As the official custodian of the City's legislative records and administrator of numerous statutory processes, the department plays a vital role in reducing organizational risk, promoting transparency, and supporting sound governance.

History. Nature. Community.



Through continuous process improvement, professional development, and collaboration across departments, the office has strengthened compliance while improving the efficiency and quality of services provided to the City Council, staff, and the community.

- Maintained Professional Expertise and Certifications

Continued to maintain professional certifications and participate in ongoing education to remain current on legislative changes, regulatory updates, and best practices affecting municipal government. This ensures the City receives accurate guidance on evolving requirements related to the Texas Open Meetings Act, Texas Public Information Act, Election Code, Local Government Code, records management, and other statutory responsibilities.

- Improved Operational Efficiency

Evaluated and streamlined internal workflows to increase efficiency, improve consistency, and reduce processing times for agenda preparation, legislative tracking, public information requests, records management, and other departmental functions. Standardized procedures have enhanced service delivery while supporting organizational accountability.

- Strengthened Records Management and Compliance

Initiated significant improvements to the City's records management program by organizing official records, enhancing electronic document management practices, and implementing processes that support compliance with state retention schedules and records preservation requirements. These efforts improve accessibility, protect historical records, and reduce legal and operational risk.

- Enhanced Partnerships Across the Organization

Strengthened relationships with City departments, elected officials, partner agencies, and the public by providing timely guidance, responsive customer service, and collaborative support. The City Secretary's Office

has become a trusted resource for legislative procedure, records management, elections, and public information, fostering greater communication, accountability, and organizational effectiveness. Item 8A.

- Advanced Culture of Continuous Improvement

Focused on identifying opportunities to modernize processes, leverage technology, and implement best practices that improve transparency, efficiency, and service delivery. These initiatives position the department to better support the City's strategic goals while adapting to changing regulatory requirements and the needs of a growing community.

COMMUNITY IMPACT

The City Secretary's Office serves as one of the primary gateways between the City and its residents, fostering trust in local government through transparency, accessibility, and accountability. Every Council meeting, election, ordinance, resolution, contract, and public record maintained by the office contributes to preserving the integrity of the City's decision-making process.

By ensuring compliance with the Texas Open Meetings Act, Texas Public Information Act, Texas Election Code, and state records management laws, the office protects the public's right to observe government proceedings, access public information, and participate in civic affairs. Timely publication of agendas, accurate recording of legislative actions, and professional administration of elections strengthen confidence in municipal government and promote meaningful public engagement.

Beyond statutory responsibilities, the City Secretary's Office supports every City department by maintaining the official records that document municipal operations, preserve institutional knowledge, and reduce legal and operational risk. Effective records management and legislative support improve organizational efficiency, facilitate informed decision-making, and ensure the City's history is accurately preserved for future generations.

STRATEGIC PRIORITIES



The City Secretary's Office is committed to advancing transparency, accountability, and operational excellence by providing exceptional legislative support, maintaining accurate and accessible public records, and ensuring compliance with all applicable federal and state laws. The department will continue to modernize records management practices, leverage technology to improve efficiency, and strengthen organizational processes that support informed decision-making and reduce operational risk. Through the administration of fair and transparent municipal elections, proactive guidance to City departments, and responsive customer service, the office strives to foster public trust and confidence in local government. Additionally, the City Secretary's Office remains dedicated to continuous professional development, implementing industry best practices, and pursuing innovative solutions that enhance service delivery while preserving the integrity of the City's official records and legislative history.

PERFORMANCE GOALS/METRICS

1. Ensure Legislative Compliance

Maintain 100% compliance with statutory requirements for City Council meetings, agenda postings, official minutes, ordinances, and resolutions.

2. Strengthen Records Management

Improve records accessibility by digitizing and indexing official records in accordance with state retention requirements and reducing document retrieval times.

3. Deliver Timely Public Information Services

Process 100% of Public Information Act requests within statutory deadlines while providing responsive and accurate customer service.

4. Administer Compliant Municipal Elections

Conduct all municipal elections in full compliance with the Texas Election Code, completing all required filings, notices, and canvassing activities on time with zero compliance deficiencies.

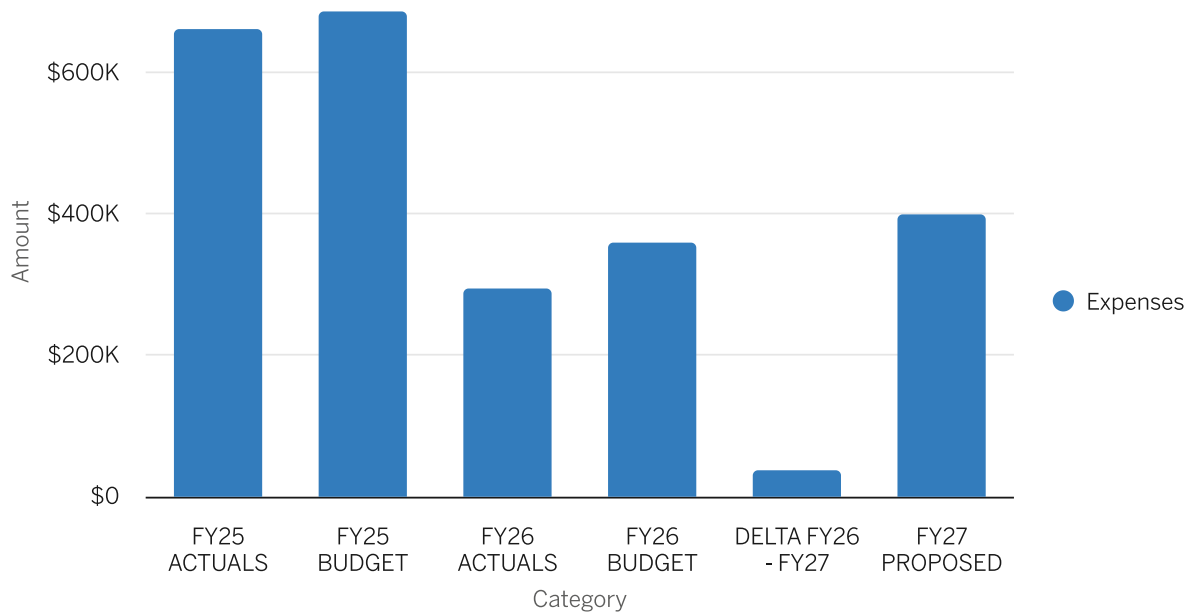
5. Improve Organizational Efficiency

Enhance departmental operations by implementing process improvements, updating standard operating procedures, providing staff training, and leveraging technology to increase efficiency and support City departments.



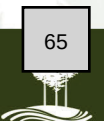
COMMUNICATIONS

FUND 101. DEPARTMENT 08. KEEPING OUR RESIDENTS INFORMED.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$268,594	\$267,960	\$196,523	\$228,253	\$17,300	\$245,553
BENEFITS	\$93,476	\$94,069	\$72,507	\$84,132	\$6,293	\$90,425
SUPPLIES & MATERIALS	\$2,479	\$2,500	\$433	\$8,500	\$4,500	\$13,000
MAINTENANCE & REPAIRS	\$7,122	\$6,900	\$1,351	\$6,000	\$4,000	\$10,000
OCCUPANCY	\$782	\$6,200	\$1,752	\$1,200	\$0	\$1,200
CONTRACTUAL SERVICES	\$3,070	\$2,600	\$19,298	\$23,827	\$4,113	\$27,940
OTHER CHARGES	\$286,339	\$307,165	\$2,223	\$8,734	\$2,234	\$10,968
EXPENSES TOTAL	<u>\$661,861</u>	<u>\$687,394</u>	<u>\$294,087</u>	<u>\$360,646</u>	<u>\$38,440</u>	<u>\$399,086</u>

History. Nature. Community.





COMMUNICATIONS

FUND 101. DEPARTMENT 08. KEEPING OUR RESIDENTS INFORMED.

MISSION

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



SERVICE PROVIDED

The Communications Department exists to connect the services, programs, and activities of the City with the citizens of our community. We are committed to transparency, quality production of open meetings & live streams, project and event documentation, and telling the story of the City.

KEY ACCOMPLISHMENTS

- Successful awareness campaign around the Parks

Improvement Project, from groundbreaking to ribbon cutting of several new park amenities.

- Partnered with the newly formed Discover Bastrop on multiple projects and events and a series of social media business spotlight video reels.
- Brought the production of several large scale projects in-house, including Austin Business Journal video and advertisements for BEDC, budget book layout, and event photography

COMMUNITY IMPACT

Providing clear and useful communications to connect citizens with their local government.

STRATEGIC PRIORITIES

- Enhance community-wide calendar adoption on City website
- Begin the process of ADA compliance across website, documents, and social media. New law goes into effect April 2028
- Conduct internal staff training on website, AI practices, brand standards, and other collaborative projects



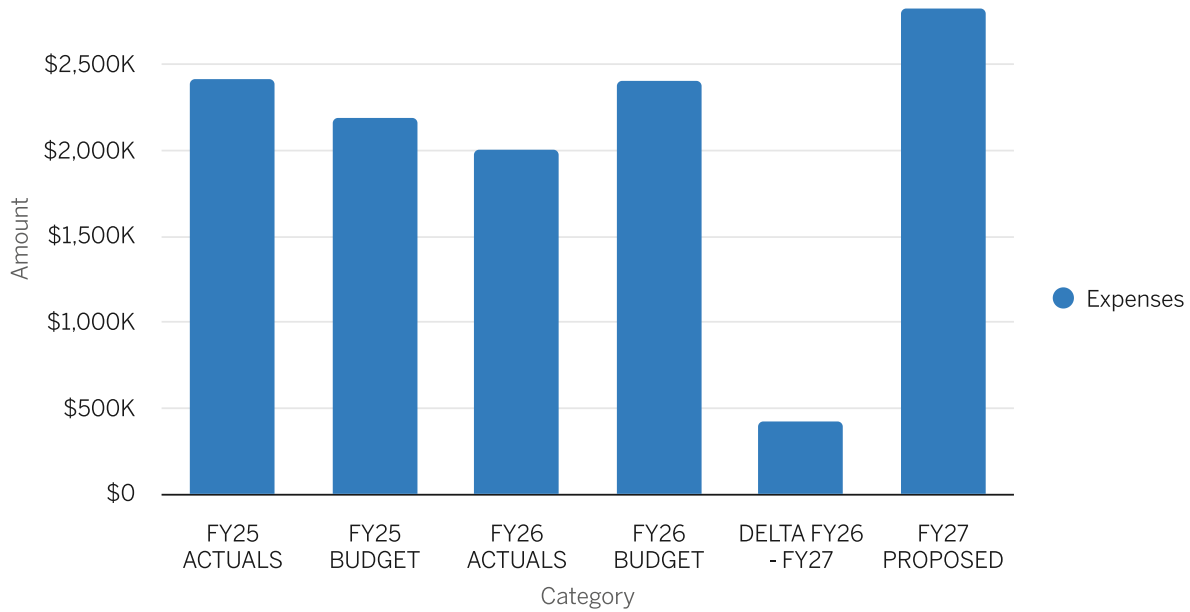
History. Nature. Community.





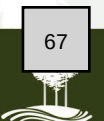
FINANCE

FUND 101. DEPARTMENT 05. ENSURING THE SOLVENCY OF THE CITY.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$752,547	\$753,103	\$661,278	\$791,384	\$189,672	\$981,056
BENEFITS	\$253,453	\$256,407	\$233,876	\$332,970	\$81,343	\$414,313
SUPPLIES & MATERIALS	\$35,858	\$28,200	\$24,622	\$31,040	\$9,160	\$40,200
MAINTENANCE & REPAIRS	\$156,241	\$154,865	\$133,948	\$108,461	\$32,600	\$141,061
OCCUPANCY	\$68,042	\$59,521	\$59,276	\$60,621	\$13,484	\$74,105
CONTRACTUAL SERVICES	\$1,136,526	\$927,777	\$884,976	\$1,075,608	\$95,428	\$1,171,036
OTHER CHARGES	\$6,708	\$3,352	\$2,058	\$5,424	\$1,649	\$7,073
CAPITAL OUTLAY	\$5,677	\$4,830	-	-	\$0	-
EXPENSES TOTAL	\$2,415,052	\$2,188,055	\$2,000,034	\$2,405,508	\$423,336	\$2,828,844

History. Nature. Community.





FINANCE

FUND 101. DEPARTMENT 05. ENSURING THE SOLVENCY OF THE CITY.

MISSION

The Finance Department's mission supports the broader City of Bastrop mission:

"The Mission of the City of Bastrop is to continuously strive to provide innovative and proactive services that enhance our authentic way of life to achieve our vision."

SERVICES PROVIDED

The Finance Department is responsible for managing the City's financial operations to ensure fiscal integrity, transparency, and accountability. Key functions include budget preparation and oversight, monthly and yearly financial reporting, accounting, payroll, accounts payable and receivable, debt management, treasury functions, utility billing, grant management, HOT collections, and the annual audit. The department supports strategic decision-making by providing accurate and timely financial information to City leadership, departments, and the public. Also, the Finance Department is responsible for the Fairview Cemetery Board and the Hunters Crossing Board, as well as the investment committee.

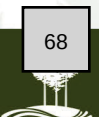
The department is organized into these areas:

Central Finance - provides centralized and shared service support to all City departments, overseeing key financial and administrative functions including time and attendance, payroll, accounts payable, accounts receivable, general

ledger, grants management, capital projects, fixed assets, financial reporting, and overall fiscal administration. The division is responsible for the development, maintenance, and administration of the City's financial management systems and accounting processes. Central Finance prepares the Annual Comprehensive Financial Report (ACFR), Single Audit Reports, annual Budget, and other required financial reports, while ensuring compliance with applicable accounting standards and regulations. The division also establishes and maintains internal accounting controls to safeguard the City's financial resources and support accurate, transparent, and accountable financial management.

Utility Billing Office - provides centralized customer account management, billing, collection, and payment processing services for the City's utility operations. The division is responsible for administering utility customer accounts, processing meter consumption data, generating accurate and timely utility bills, managing payment collections, and maintaining customer records for water, wastewater, solid waste, electricity, and other utility services, as applicable. The division supports utility revenue administration through account maintenance, service initiation and termination, delinquency management, payment arrangements, and customer service activities. Utility Billing is also responsible for maintaining the utility billing system, ensuring the accuracy and integrity of billing data, supporting revenue collection efforts, and providing financial and operational reporting related to utility services. Through efficient billing operations and responsive customer service, the division promotes revenue stability, operational effectiveness, and accountability in the management of the City's utility resources.

History. Nature. Community.





KEY ACCOMPLISHMENTS

Sustained Excellence in Financial Reporting

- Earned the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting, demonstrating consistent compliance with the highest standards of governmental accounting, transparency, and financial reporting.

Distinguished Budget Presentation

- Received the GFOA Distinguished Budget Presentation Award for producing a budget document that meets national standards as a policy document, financial plan, operations guide, and communication tool.

Strong Financial Transparency

- Maintains a comprehensive financial transparency portal that provides public access to:

Annual budgets
Annual Comprehensive Financial Reports (ACFRs)
Debt obligation summaries
Financial summaries
OpenGov financial data

This promotes accountability and informed public decision-making.

Recognition for Investment Management

- Earned the Government Treasurers' Organization of Texas Certification of Investment Policy, recognizing that the City's investment policies comply with the Texas Public Funds Investment Act and prudent investment practices.

Long-Term Financial Planning

- Collaborates with city leadership to develop annual operating and capital budgets that support fiscal sustainability, infrastructure investment, and strategic growth while maintaining established financial management policies.

Sound Financial Management

- Oversees critical financial functions include:

Accounting and financial reporting
Cash and debt management
Revenue collection
Asset management
Annual Comprehensive Financial Report
Annual Budget

These functions support responsible stewardship of public resources.

Support for Major Capital Investments

- Successfully managed financing for significant infrastructure initiatives, including water and wastewater improvements, streets, drainage, sidewalks, traffic improvements, and land acquisition through long-term capital financing while adhering to established financial policies.

Overall, the Bastrop Finance Department has built a strong reputation for financial transparency, award-winning reporting, prudent fiscal management, strategic budgeting, and effective support for the City's long-term growth and infrastructure development.

History. Nature. Community.





COMMUNITY IMPACT

Together, the Finance Department and Utility Billing Office contribute to Bastrop by:

Protecting the City's long-term financial health.

- Funding and supporting high-quality public services.
- Delivering transparent and accountable financial management.
- Providing dependable utility billing and customer service.
- Assisting residents facing financial hardship through utility assistance programs.
- Supporting infrastructure investments that accommodate Bastrop's continued population and economic growth.

STRATEGIC PRIORITIES

Goal #1

Provide Financial Reporting and Transparency to Support Government and Promote Public Trust and Awareness

- Provide timely, accurate, and understandable monthly



financial reports to City Council on or before the second meeting of the month.

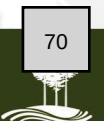
- Ensure Government Finance Officers Association (GFOA) best practices are followed.
- Expand public access to budget and financial documents through online dashboards such as OpenGov.
- Provide timely and accurate financial reports (Annual Comprehensive, Financial Report, Single Audits, Continuing Disclosure, Bond Disclosure, and Investment Reports)
- Provide City leadership and operating departments with accurate and timely financial reporting on operating, capital and grant funding for decision making purposes.
- Monitor financial transactions (payroll, disbursements, receivables, revenues, and capital outlay/assets) for accuracy, completion, and proper presentation.
- Provide timely and consistent training across the municipal organization to standardize controls, processes, and enforce best practices to ensure accurate financial reporting and transparency.

Goal #2

Ensure Long-Term Financial Sustainability

- Develop and maintain structurally balanced annual budgets.
- Monitor budget performance and provide timely reporting.
- Build and preserve adequate fund balances and reserves.
- Monitor Revenues and Expenditures to ensure fiscal sustainability.
- Review and provide recommendations on proposed rate adjustments.
- Review and provide recommendations on proposed debt transactions.
- Develop long-term capital improvement funding strategies.
- Evaluate financial impacts of growth, development, and

History. Nature. Community.



economic changes.

- Review and re-engineer procurement and contract processes continuously.
- Provide training for City staff regarding purchasing and contracting policies.
- Support strategic decision-making through financial analysis.

Goal #3

Enhance Revenue Forecasting and Monitoring

- Develop revenue forecasting models using historical trends and economic indicators.
- Monitor Revenue and Expense performance against the budget monthly.
- Reduce budget variances through improved forecasting using historical trending and current economic situation.
- Implement real-time monitoring systems to track revenue performance against projections via OpenGov software.

Goal #4

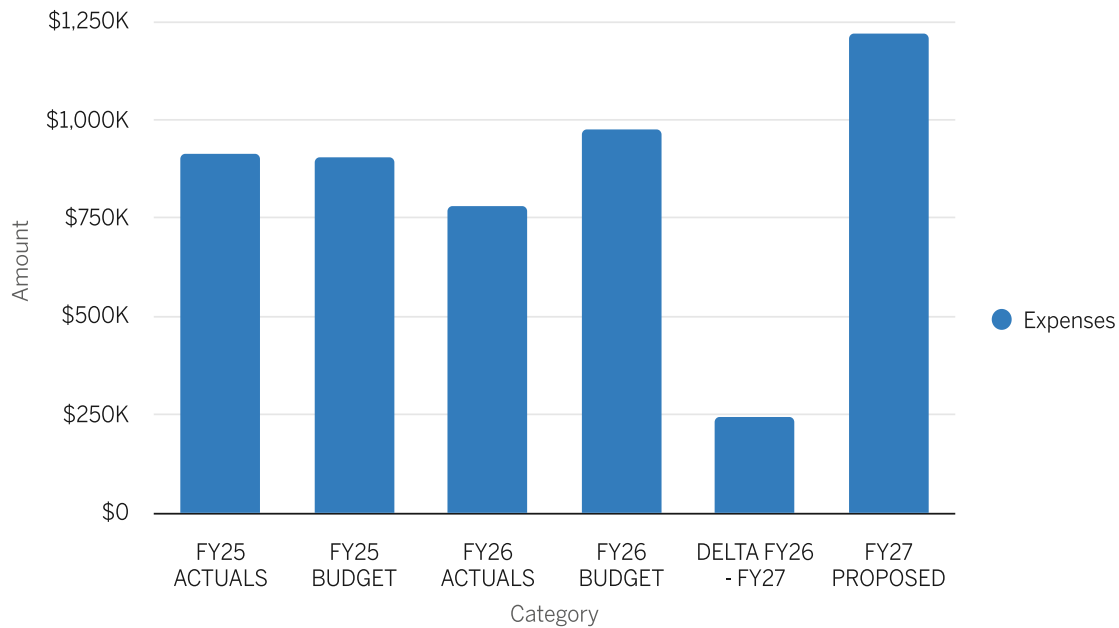
Operational Excellence and Exceptional Customer Service

- Streamline financial processes and workflows.
- Reduce manual tasks and processing times.
- Improve data quality and reporting capabilities.
- Continuously work to improve service delivery and response times.
- Continuously work to improve internal and external customer satisfaction.
- Strengthen communication and outreach.
- Provide timely support to internal and external departments.



FINANCE ADMINISTRATION

FUND 101. DEPARTMENT 05. ENSURING THE SOLVENCY OF THE CITY.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$526,786	\$526,778	\$461,330	\$550,080	\$169,360	\$719,440
BENEFITS	\$169,446	\$170,398	\$153,977	\$215,845	\$68,340	\$284,185
SUPPLIES & MATERIALS	\$4,963	\$2,200	\$3,326	\$2,700	\$500	\$3,200
MAINTENANCE & REPAIRS	\$110,567	\$108,440	\$51,187	\$61,440	\$0	\$61,440
OCCUPANCY	\$4,619	\$3,805	\$2,843	\$4,405	\$600	\$5,005
CONTRACTUAL SERVICES	\$90,524	\$86,022	\$107,960	\$140,198	\$4,114	\$144,312
OTHER CHARGES	\$1,660	\$752	-\$644	\$824	\$1,649	\$2,473
CAPITAL OUTLAY	\$5,677	\$4,830	-	-	\$0	-
EXPENSES TOTAL	\$914,242	\$903,225	\$779,980	\$975,492	\$244,563	\$1,220,055

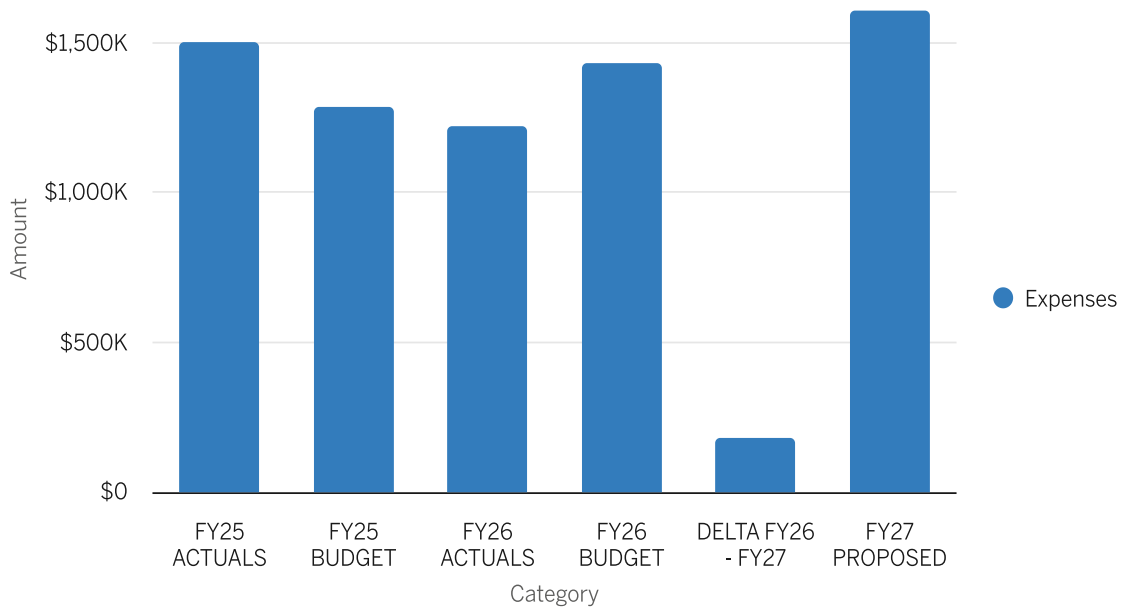
History. Nature. Community.





UTILITY BILLING

FUND 101. DEPARTMENT 05. ENSURING OUR RESIDENTS RECEIVE GOOD CUSTOMER SERVICE, AS WELL AS ACCURATE AND TIMELY BILLING.



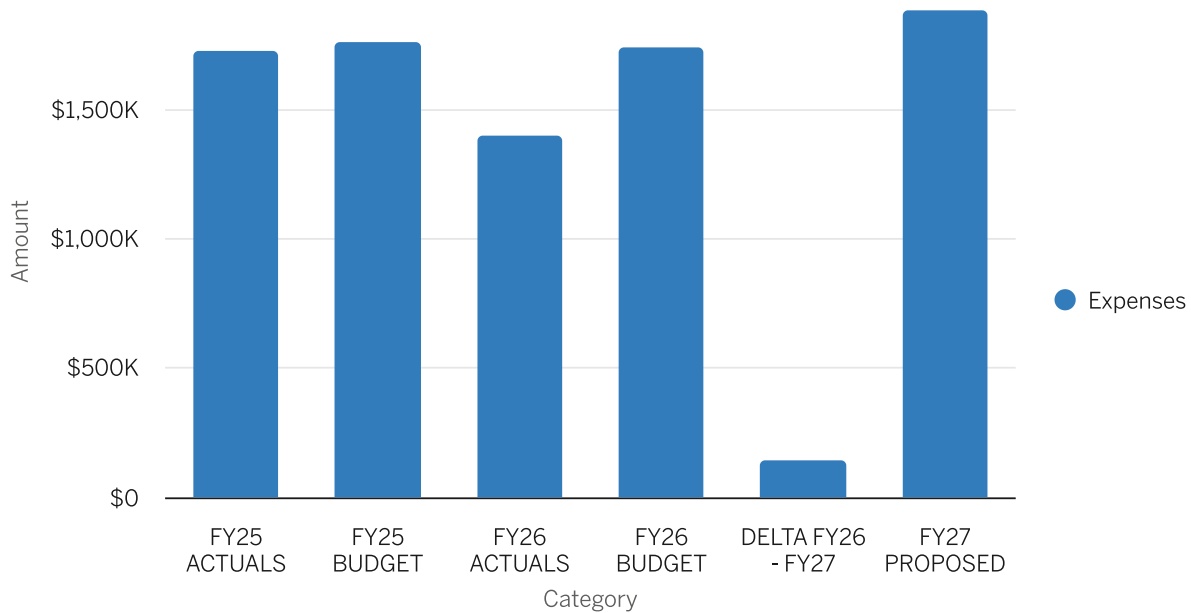
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$225,761	\$226,325	\$199,949	\$241,304	\$20,312	\$261,616
BENEFITS	\$84,007	\$86,009	\$79,899	\$117,125	\$13,003	\$130,128
SUPPLIES & MATERIALS	\$30,895	\$26,000	\$21,296	\$28,340	\$8,660	\$37,000
MAINTENANCE & REPAIRS	\$45,674	\$46,425	\$82,761	\$47,021	\$32,600	\$79,621
OCCUPANCY	\$63,423	\$55,716	\$56,432	\$56,216	\$12,884	\$69,100
CONTRACTUAL SERVICES	\$1,046,002	\$841,755	\$777,016	\$935,410	\$91,314	\$1,026,724
OTHER CHARGES	\$5,047	\$2,600	\$2,701	\$4,600	\$0	\$4,600
EXPENSES TOTAL	\$1,500,810	\$1,284,830	\$1,220,054	\$1,430,016	\$178,773	\$1,608,789

History. Nature. Community.



FIRE DEPARTMENT

FUND 101. DEPARTMENT 11. PROTECTING THE LIFE AND PROPERTY OF ALL BASTROPIANS.



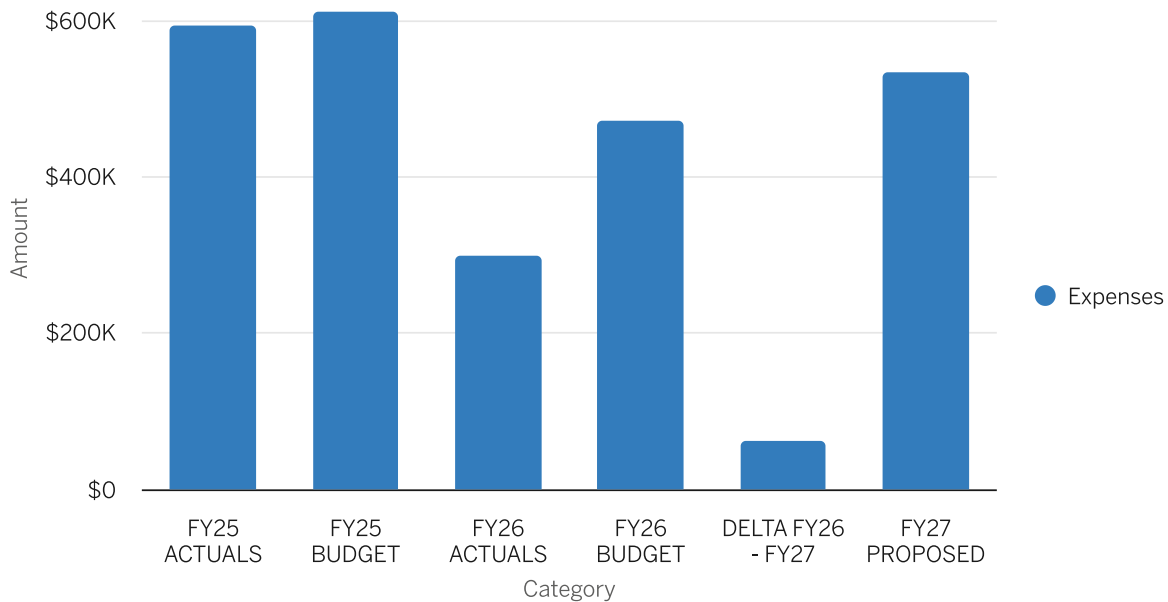
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$959,419	\$959,150	\$855,889	\$966,675	\$119,294	\$1,085,969
BENEFITS	\$332,993	\$339,714	\$286,217	\$388,672	\$13,826	\$402,498
SUPPLIES & MATERIALS	\$84,901	\$95,085	\$49,343	\$129,140	\$12,300	\$141,440
MAINTENANCE & REPAIRS	\$77,485	\$87,246	\$74,016	\$81,296	-\$1,350	\$79,946
OCCUPANCY	\$75,150	\$68,790	\$67,263	\$87,094	-\$10,924	\$76,170
CONTRACTUAL SERVICES	\$161,295	\$165,878	\$23,890	\$37,130	\$7,133	\$44,263
OTHER CHARGES	\$36,884	\$42,059	\$45,314	\$50,335	\$4,024	\$54,359
EXPENSES TOTAL	<u>\$1,728,126</u>	<u>\$1,757,922</u>	<u>\$1,401,932</u>	<u>\$1,740,342</u>	<u>\$144,303</u>	<u>\$1,884,645</u>

History. Nature. Community.



FIRE ADMINISTRATION

FUND 101. DEPARTMENT 11. PROTECTING THE LIFE AND PROPERTY OF ALL BASTROPIANS.



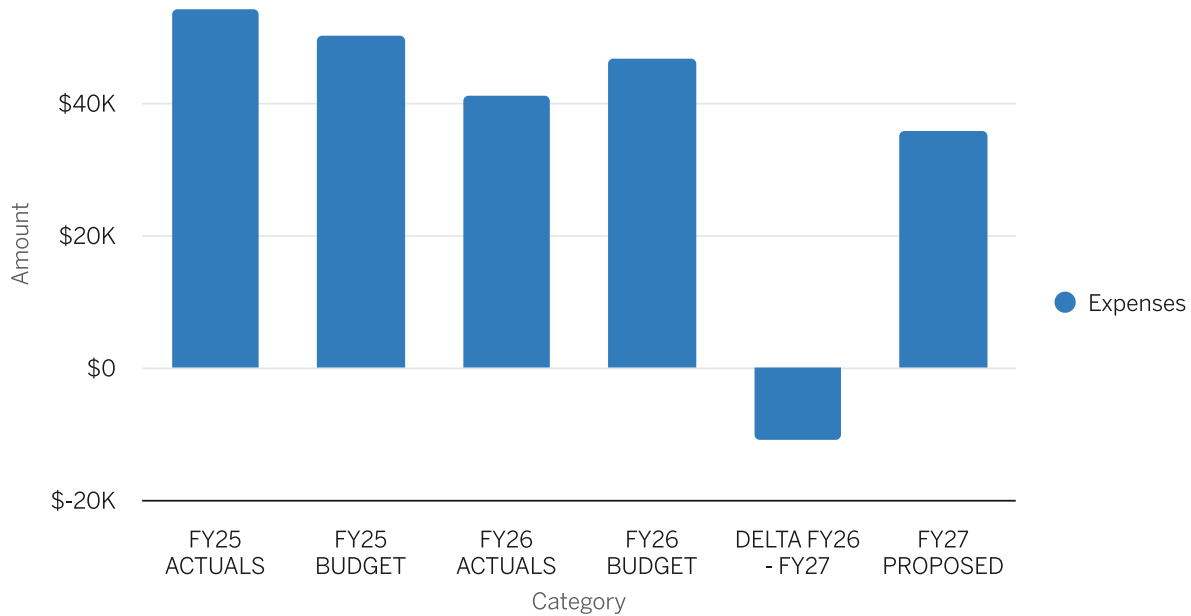
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$285,936	\$285,430	\$147,980	\$222,548	\$71,054	\$293,602
BENEFITS	\$89,222	\$92,772	\$50,801	\$104,485	-\$275	\$104,210
SUPPLIES & MATERIALS	\$16,319	\$21,800	\$15,012	\$34,800	\$500	\$35,300
MAINTENANCE & REPAIRS	\$7,397	\$11,150	\$13,986	\$12,300	-\$1,150	\$11,150
OCCUPANCY	\$32,053	\$31,010	\$30,946	\$49,010	\$0	\$49,010
CONTRACTUAL SERVICES	\$133,219	\$136,558	\$1,937	\$6,501	\$300	\$6,801
OTHER CHARGES	\$28,289	\$32,885	\$38,256	\$41,335	-\$8,650	\$32,685
EXPENSES TOTAL	<u>\$592,435</u>	<u>\$611,605</u>	<u>\$298,917</u>	<u>\$470,979</u>	<u>\$61,779</u>	<u>\$532,758</u>

History. Nature. Community.



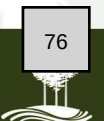
FIRE EMERGENCY MANAGEMENT

FUND 101. DEPARTMENT 11. PROTECTING THE LIFE AND PROPERTY OF ALL BASTROPIANS.



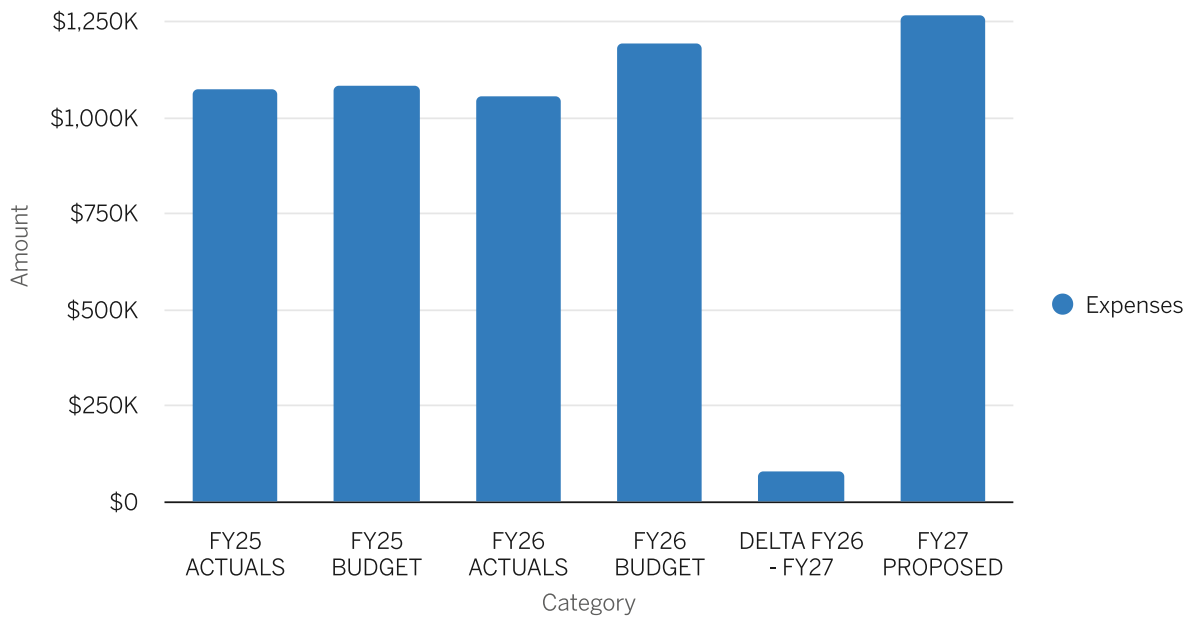
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
SUPPLIES & MATERIALS	\$1,328	\$3,750	\$1,710	\$3,750	\$0	\$3,750
MAINTENANCE & REPAIRS	-	\$450	-	\$450	\$0	\$450
OCCUPANCY	\$43,097	\$37,780	\$36,317	\$38,084	-\$10,924	\$27,160
CONTRACTUAL SERVICES	\$7,465	\$7,465	\$3,063	\$3,675	\$0	\$3,675
OTHER CHARGES	\$2,425	\$1,000	\$150	\$1,000	\$0	\$1,000
EXPENSES TOTAL	<u>\$54,315</u>	<u>\$50,445</u>	<u>\$41,240</u>	<u>\$46,959</u>	<u>-\$10,924</u>	<u>\$36,035</u>

History. Nature. Community.



FIRE OPERATIONAL EXPENSES

FUND 101. DEPARTMENT 11. PROTECTING THE LIFE AND PROPERTY OF ALL BASTROPIANS.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$673,482	\$673,720	\$704,030	\$719,127	\$48,240	\$767,367
BENEFITS	\$242,488	\$242,538	\$234,478	\$279,783	\$14,101	\$293,884
SUPPLIES & MATERIALS	\$63,152	\$64,720	\$31,719	\$88,790	\$2,800	\$91,590
MAINTENANCE & REPAIRS	\$70,089	\$75,646	\$60,030	\$68,546	-\$200	\$68,346
CONTRACTUAL SERVICES	\$19,635	\$18,855	\$18,890	\$26,954	\$3,833	\$30,787
OTHER CHARGES	\$5,560	\$7,174	\$6,908	\$8,000	\$7,674	\$15,674
EXPENSES TOTAL	\$1,074,405	\$1,082,653	\$1,056,055	\$1,191,200	\$76,448	\$1,267,648

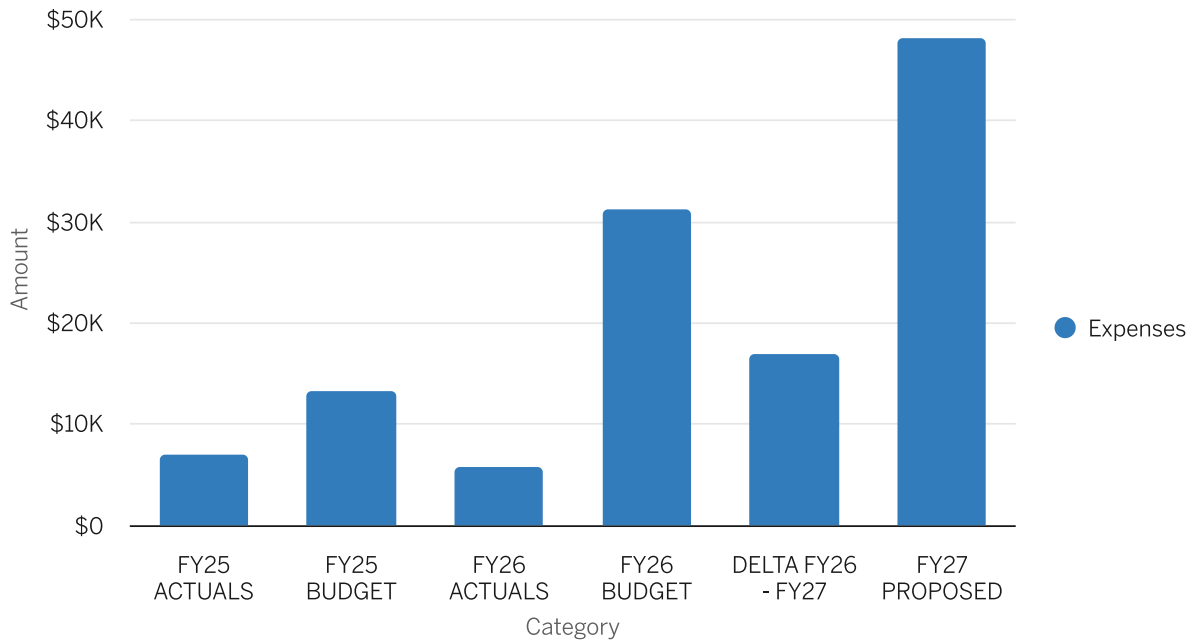
History. Nature. Community.





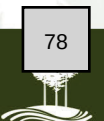
FIRE VOLUNTEER

FUND 101. DEPARTMENT 11. PROTECTING THE LIFE AND PROPERTY OF ALL BASTROPIANS.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	–	\$0	\$3,879	\$25,000	\$0	\$25,000
BENEFITS	\$1,284	\$4,404	\$939	\$4,404	\$0	\$4,404
SUPPLIES & MATERIALS	\$4,102	\$4,815	\$902	\$1,800	\$9,000	\$10,800
CONTRACTUAL SERVICES	\$977	\$3,000	–	\$0	\$3,000	\$3,000
OTHER CHARGES	\$609	\$1,000	–	\$0	\$5,000	\$5,000
EXPENSES TOTAL	\$6,972	\$13,219	\$5,720	\$31,204	\$17,000	\$48,204

History. Nature. Community.





FIRE DEPARTMENT

FUND 101. DEPARTMENT 11. PROTECTING THE LIFE AND PROPERTY OF ALL BASTROPIANS.

Mission: Protect the life and property of all Bastropians.

Services Provided: The Bastrop Fire Department is committed to protecting the life and property of the citizens and visitors of our community by responding to emergencies and building relationships.

Key Accomplishments:

Community Impact: We provide fire/rescue protection to all areas of the city limits from city-owned and supported fire station downtown. The department also attends school career days, special events and parades throughout the year.

Strategic Priorities: The City of Bastrop has automatic-aid agreements and mutual aid agreements with surrounding departments.

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

GOALS & METRICS

Goal #1

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

Goal #2

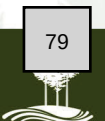
The Bastrop Fire Department's goal number 2 is to ensure that the average response time for nighttime calls for service (CFS) is within 10 minutes or less, meeting the national standard.

Goal #3

The Bastrop Fire Department's goal number 3 is to ensure our

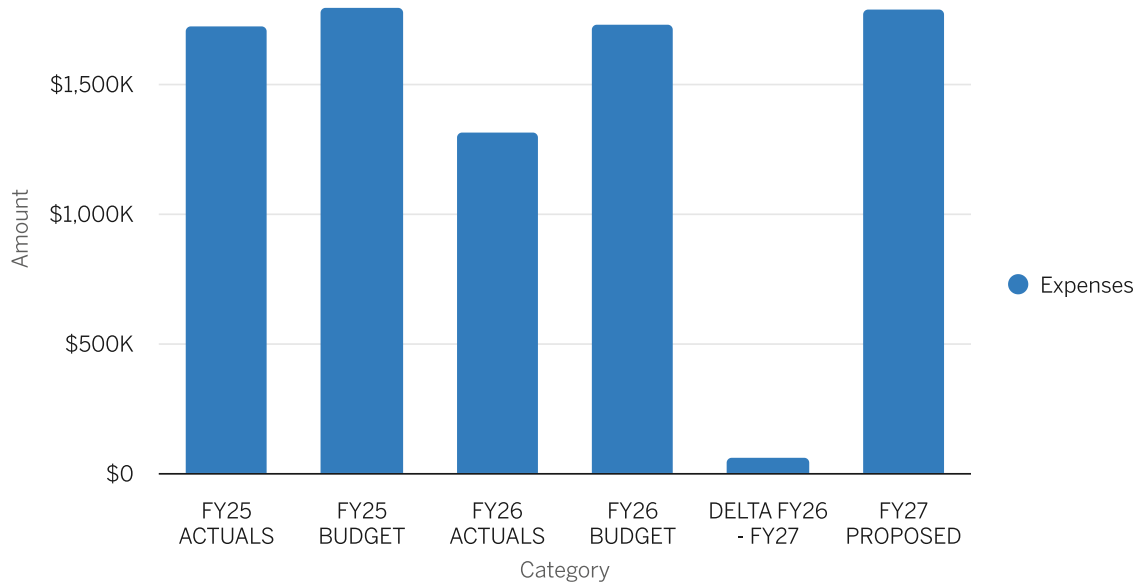


History. Nature. Community.



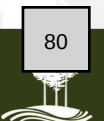
FLEET & FACILITIES

FUND 101. DEPARTMENT 22. ENSURING WE ARE GOOD STEWARDS IN THE CARE OF THE BUILDINGS AND EQUIPMENT WE USE.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$570,227	\$570,820	\$574,328	\$630,350	\$52,072	\$682,422
BENEFITS	\$222,569	\$222,777	\$218,467	\$296,861	\$15,560	\$312,421
SUPPLIES & MATERIALS	\$62,414	\$71,329	\$44,133	\$81,030	-\$14,025	\$67,005
MAINTENANCE & REPAIRS	\$609,019	\$648,446	\$363,108	\$576,706	\$106,935	\$683,641
OCCUPANCY	\$9,404	\$12,500	\$3,400	\$9,140	\$0	\$9,140
CONTRACTUAL SERVICES	\$120,909	\$133,611	-\$5,513	\$26,224	\$3,114	\$29,338
OTHER CHARGES	\$6,834	\$9,513	\$4,519	\$9,488	\$0	\$9,488
CAPITAL OUTLAY	\$126,511	\$131,000	\$0	-	\$0	-
TRANSFERS OUT	-	-	\$111,426	\$106,935	-\$106,935	\$0
EXPENSES TOTAL	\$1,727,885	\$1,799,996	\$1,313,868	\$1,736,734	\$56,721	\$1,793,455

History. Nature. Community.



FLEET & FACILITIES

FUND 101. DEPARTMENT 22. ENSURING WE ARE GOOD STEWARDS IN THE CARE OF THE BUILDINGS AND EQUIPMENT WE USE.

MISSION

To be good stewards of public funds in the care of the City's buildings, vehicles, and equipment.

SERVICE PROVIDED

The Fleet & Facilities Department exists to ensure every City vehicle and facility operates at maximum efficiency so every other City department can provide excellent customer service to the Citizens of Bastrop. We are committed to excellent customer service, vehicle & facility safety, and financial integrity.

KEY ACCOMPLISHMENTS

- Replaced the Director and Assistant Director with a new Director, building maintenance person, and a mechanic to facilitate improved customer service and provide for cross-training and succession planning.
- Replaced three 26 years old air conditioning units at the Police Department.

- Seal coated the roof at the Convention Center.

COMMUNITY IMPACT

Providing clean and safe City facilities for our citizens and maintaining the aesthetics of our buildings.

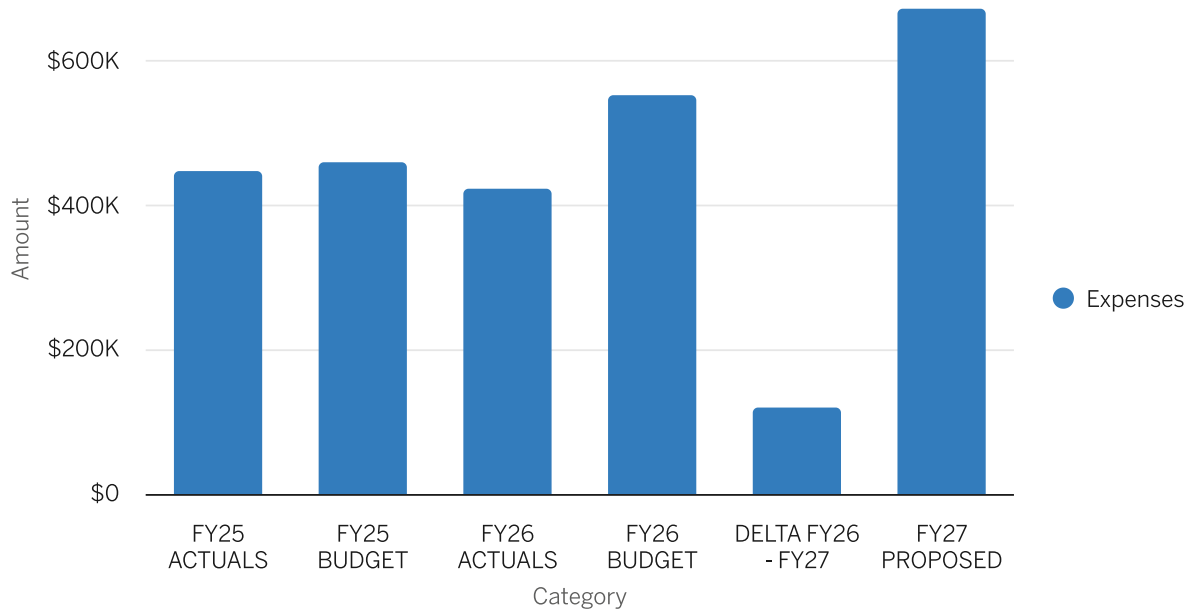
STRATEGIC PRIORITIES

- Complete the Mechanic's shop to provide a safe environment for our Mechanics.
- Complete our transition to OpenGov software for facility asset management.
- Complete our transition to Samsara software for vehicle maintenance and telematics.
- Purchase a scissor lift to allow for safe access to vaulted ceiling in our facilities.



HUMAN RESOURCES

FUND 101. DEPARTMENT 06. TAKING CARE OF THE BEST ASSETS TO THE CITY, OUR EMPLOYEES.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$307,675	\$307,780	\$298,817	\$370,163	\$47,379	\$417,542
BENEFITS	\$86,674	\$86,983	\$86,609	\$96,611	\$21,993	\$118,604
SUPPLIES & MATERIALS	\$1,374	\$4,370	\$2,011	\$8,235	-\$3,245	\$4,990
MAINTENANCE & REPAIRS	\$11,423	\$13,325	\$12,565	\$12,567	\$1,333	\$13,900
OCCUPANCY	\$3,597	\$2,200	\$2,171	\$5,080	\$0	\$5,080
CONTRACTUAL SERVICES	-	\$1,690	\$4,317	\$10,180	\$53,114	\$63,294
OTHER CHARGES	\$37,239	\$43,045	\$17,121	\$50,395	-\$835	\$49,560
EXPENSES TOTAL	\$447,981	\$459,393	\$423,611	\$553,231	\$119,739	\$672,970

History. Nature. Community.





HUMAN RESOURCES

FUND 101. DEPARTMENT 06. TAKING CARE OF THE BEST ASSETS TO THE CITY, OUR EMPLOYEES.

MISSION

We empower organizational success by providing innovative, equitable, and strategic Human Resources solutions that put people first. Through attracting, developing, and supporting a safety-minded, skilled, and engaged workforce, we strengthen our organization and advance excellence in public service.

VISION

To inspire a workplace where people thrive, partnerships flourish, and Human Resources sets the standard for excellence in public service.

SERVICES PROVIDED

The Human Resources Department oversees the full employee lifecycle, from recruitment and onboarding through retirement. Core responsibilities include talent acquisition, compensation and classification, employee benefits administration, including the Texas Municipal Retirement System (TMRS), employee relations, regulatory compliance, workplace safety, risk management, and organizational development. The department is committed to attracting, developing, and retaining a qualified workforce while ensuring compliance with all applicable federal and state employment laws.

OVERVIEW OF SERVICES



Talent Acquisition & Staffing

- Manage internal and external job postings and recruitment efforts.
- Screen applicants through background investigations, drug screenings, and reference checks.
- Coordinate new employee onboarding, orientation, and integration into the City's workplace culture.

Total Compensation & Benefits

- Administer employee health, dental, vision, life, and other benefit programs.
- Coordinate retirement benefits, including the Texas Municipal Retirement System (TMRS), deferred compensation, and Social Security.
- Manage employee leave programs, including Family and Medical Leave Act (FMLA), military leave, short-term disability, and paid time off (PTO).
- Maintain compensation plans, salary schedules, job

History. Nature. Community.



classifications, and position descriptions.

Risk Management & Compliance

- Administer Workers' Compensation claims and return-to-work programs.
- Coordinate workplace safety initiatives and required safety training, including Commercial Driver's License (CDL) and equipment operation training.
- Ensure compliance with federal and state employment laws and regulations, including EEOC, ADA, FLSA, and Department of Labor requirements.
- Develop, maintain, and update personnel policies and the Employee Handbook.

Employee Relations

- Investigate employee complaints, grievances, discrimination allegations, and workplace concerns.
- Provide guidance to supervisors and department directors on employee relations and progressive disciplinary actions.
- Administer the employee performance evaluation process and support performance improvement initiatives.

Organizational Training & Development

- Coordinate employee training and professional development opportunities.
- Provide learning and organizational development programs that support leadership, workforce development, and continuous improvement.
- Assist departments with workforce planning, succession planning, and employee engagement initiatives.

KEY ACCOMPLISHMENTS

Strategic Workforce Recruitment & Talent Acquisition

The Human Resources Department aggressively managed talent pipelines to ensure uninterrupted municipal service delivery and public safety. Since October 1, 2025, the department successfully managed the lifecycle of 38 professional job postings and processed 3,473 applicant tracking files, ensuring highly qualified personnel are placed in vital community-facing roles.

Workforce Wellness, Safety, and Risk Mitigation

To protect municipal fiscal assets and ensure a resilient public workforce, HR executed 7 comprehensive safety trainings and 2 major employee wellness initiatives. These

included a targeted preventative care partnership with Imaging and a centralized, high-participation Flu Clinic at City Hall. These proactive health measures directly mitigate taxpayer liability by reducing absenteeism, lowering workers' compensation risks, and minimizing municipal healthcare expenditure volatility. Item 8A.

Targeted Community Outreach & Economic Alignment

HR actively championed local economic stability and workforce development by representing the City at 4 regional job fairs, lowering barriers to public sector employment for local residents. Furthermore, the department serves as a strategic administrative partner through active attendance, participation, and structured collaboration with the Building Bastrop Board to align municipal workforce capacities with long-term community development goals.

Civic Engagement & Public Benefit

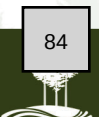
Demonstrating a firm commitment to the community outside of standard administrative duties, the Human Resources Department championed civic volunteerism and public welfare initiatives. Staff directly participated in the annual Clean Sweep environmental beautification event and organized the municipality's Food Pantry Drive, successfully rallying city staff to collect and distribute 2,845 pounds of food to local families in need.

COMMUNITY IMPACT

While Human Resources operates primarily as an internal support department, its strategic initiatives directly dictate the quality, reliability, and cost-effectiveness of services delivered to the community. Personnel expenditures constitute the single largest operating investment for the city. Consequently, HR's management of the employee lifecycle acts as a direct lever for community stability and fiscal accountability through three primary pillars:

Service Delivery Continuity: Delays in filling vacancies directly degrade public services. By optimizing recruitment pipelines and reducing vacancies in critical public safety, utilities, and public works sectors, HR ensures that community service standards remain uninterrupted.

Taxpayer Dollar Optimization: Employee turnover creates substantial hidden costs in separation pay, temporary overtime, and recruitment advertising. Proactive retention



strategies, competitive total compensation modeling, and structured training programs mitigate these losses, ensuring maximum ROI on municipal payroll.

Risk and Liability Mitigation: Comprehensive safety programs, proactive workers' compensation management, and rigorous labor compliance protect municipal assets. Minimizing workplace injuries and legal disputes preserves capital that is directly redirected toward public infrastructure and community programs.

Workforce Reflectivity & Trust: Community trust relies heavily on a local government that mirrors its residents. HR leads targeted outreach and equitable hiring practices to ensure the municipal workforce reflects local demographics, strengthening civic engagement and institutional trust.

STRATEGIC PRIORITIES

Transparency

Foster a culture of trust by openly communicating information, decisions, and expectations while safeguarding confidential and sensitive employee information. Promote clarity, accountability, and informed decision-making across the organization.

Responsiveness

Demonstrate a service-first mindset by understanding

and addressing the needs of employees and customers promptly. Deliver timely, accurate, and proactive HR support that enhances the employee experience and organizational effectiveness.

Analytics

Leverage data, metrics, and workforce insights to drive informed people decisions, improve organizational performance, identify trends, and align HR strategies with departmental and organizational objectives.

Collaboration

Partner effectively across departments, leadership, and teams to develop and execute impactful HR initiatives. Foster shared ownership, innovation, and cross-functional problem-solving to achieve organizational goals.

Connection

Cultivate meaningful relationships that connect people, ideas, and organizational priorities. Strengthen employee engagement, belonging, and alignment to create a high-performing, values-driven workplace.

Strategic Theme

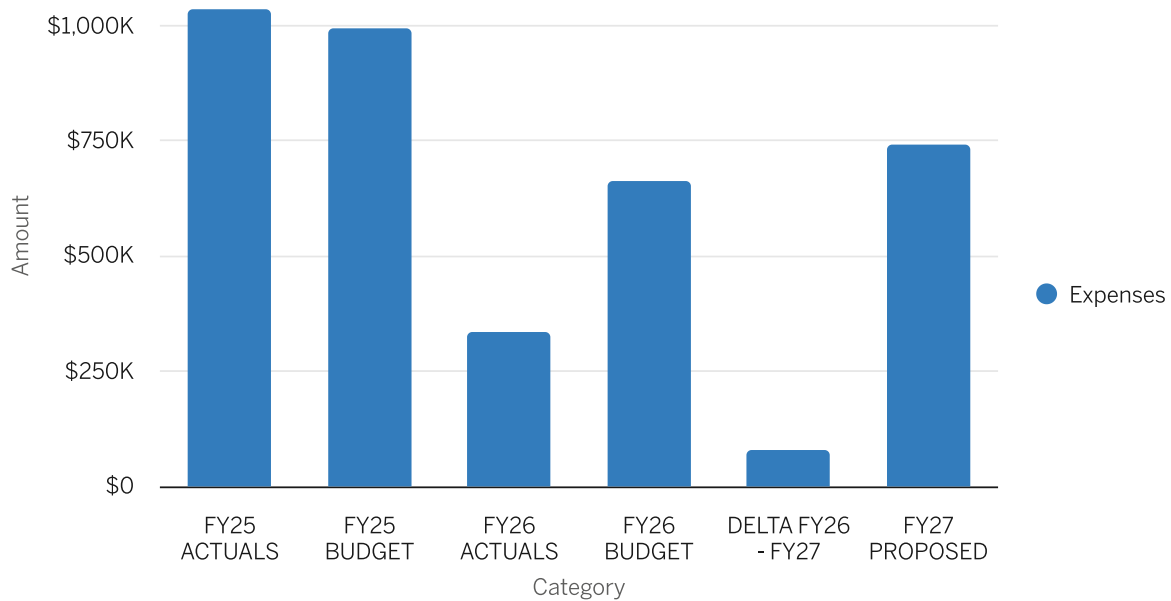
By emphasizing transparency, responsiveness, analytics, collaboration, and connection, Human Resources serves as a trusted strategic partner that empowers employees, supports leaders, and advances organizational success.

Performance Metrics

Performance Indicator	FY 2025-26 YTD	Strategic Community Objective
Total Employees recognized	100%	Employees <u>recognized</u> for their dedicated service to the citizens and visitors of Bastrop, Texas with plaques.
Total Job Postings Managed	38	Rapid deployment of personnel to essential city services.
Total Employment Applications Processed	3,473	Expanded talent pool to ensure high-quality public staffing.
Onboardings – New Hires	38	38 new employees <u>onboarded</u> for the <u>City</u> .
Workforce Safety & Wellness Initiated	9	Reduction of municipal risk, liability, and health insurance costs.
Community & Board Engagements	5	Enhanced local recruitment and alignment with Bastrop growth boards.
Civic Charitable Contributions (Pounds)	2,888 lbs	Direct material support to the Food Pantry for local food-insecure families.

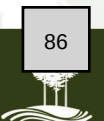
INFORMATION TECHNOLOGY

FUND 101. DEPARTMENT 07. MAINTAINING TECHNOLOGY TO REMAIN EFFICIENT AND EFFECTIVE STEWARDS OF CITY RESOURCES.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$401,611	\$401,740	\$95,567	\$142,576	\$8,212	\$150,788
BENEFITS	\$130,433	\$140,934	\$33,023	\$28,430	\$1,845	\$30,275
SUPPLIES & MATERIALS	\$63,280	\$72,760	\$57,141	\$78,888	\$3,836	\$82,724
MAINTENANCE & REPAIRS	\$284,936	\$211,170	\$168,187	\$315,515	\$119,816	\$435,331
OCCUPANCY	\$12,031	\$13,050	\$10,538	\$13,050	\$0	\$13,050
CONTRACTUAL SERVICES	\$112,940	\$114,624	-\$152,529	-\$166,562	-\$107,082	-\$273,644
OTHER CHARGES	\$5,457	\$13,700	\$7,411	\$13,700	\$0	\$13,700
CAPITAL OUTLAY	\$25,000	\$25,000	\$115,643	\$236,000	\$53,000	\$289,000
EXPENSES TOTAL	\$1,035,688	\$992,978	\$334,980	\$661,597	\$79,627	\$741,224

History. Nature. Community.





INFORMATION TECHNOLOGY

FUND 101. DEPARTMENT 07. MAINTAINING TECHNOLOGY TO REMAIN EFFICIENT AND EFFECTIVE STEWARDS OF CITY RESOURCES.

MISSION

The Information Technology Department provides secure, reliable, and innovative technology services that protect the City's digital environment and support efficient public operations. Through strong cybersecurity, dependable systems, and responsive customer support, we empower staff and strengthen the City's long term goals.

SERVICES PROVIDED

- Infrastructure Management: Support and maintain more than 60 servers, 250 computers, and 175 email accounts across all City departments.
- End User Support: Provide daily technical assistance to approximately 150 end users, ensuring reliable access to systems and resources.
- Network Operations: Manage and support all internal networking functions, including performance monitoring and security oversight.
- Backup & Recovery: Implement and oversee the City's comprehensive backup and recovery plan to protect data and ensure business continuity.
- Technology & Software Support: Monitor, maintain, and secure departmental technologies and software to ensure seamless operations.
- Innovation & Automation: Identify opportunities to automate manual processes and deliver technology solutions that increase efficiency and support long-term operational goals.

KEY ACCOMPLISHMENTS

The Information Technology Department completed major upgrades to several core systems over the past two years, positioning Fiscal Year 2027 to focus on targeted improvements. This year's key accomplishment is the replacement of the Bastrop Public Library public computer system, ensuring residents have access to reliable, modern technology that supports learning, community engagement, and digital services.

COMMUNITY IMPACT

The Information Technology Department supports every City employee by maintaining secure, reliable, and up-to-date technology that enables staff to deliver effective public services. Our work ensures that systems perform efficiently, information remains protected, and departments have the tools needed to serve residents quickly and accurately. By partnering with internal teams and external agencies toward shared goals, IT helps strengthen operational efficiency, transparency, and community trust and ensuring the City continues to provide high quality services to all residents.

STRATEGIC PRIORITIES

Our focus this year is to strengthen cybersecurity, improve and verify system backups for reliable continuity, and advance innovation by adopting modern tools and automating workflows to better support City operations.

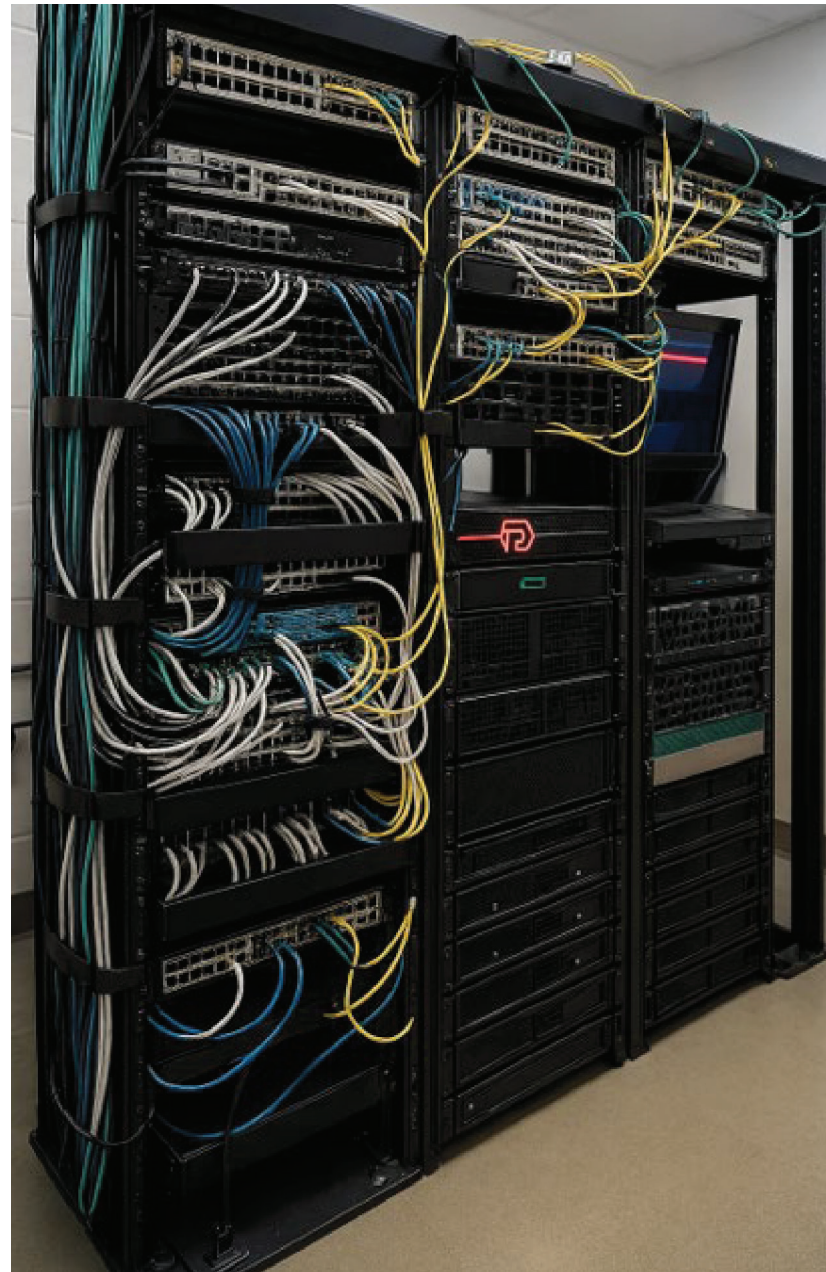
History. Nature. Community.



IT Measures	Actual FY2025	Projected FY2026	Expected FY2027
IT Help Desk Ticket Received	2,452	2,500	2,450
Internet uptime: Availability of internet services and outside services.	99.45%	99.30%	99.5%
Cyber threat attacks	342,888	440,000	500,000

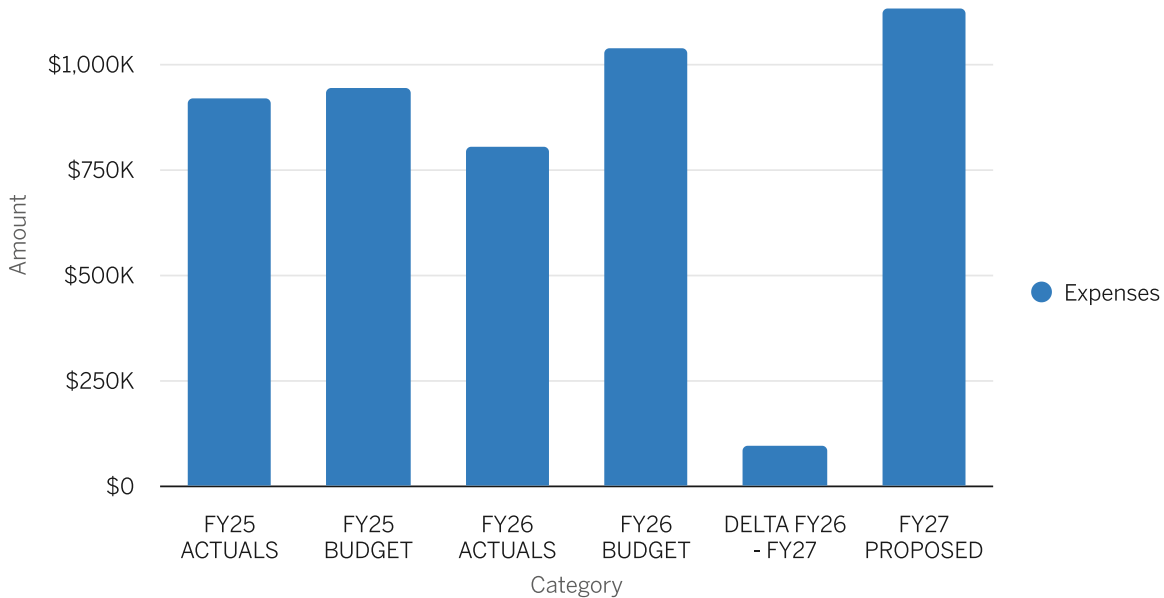
IT Security Goals:

- Enhance cybersecurity by strengthening data protection, expanding staff security training, and deploying tools that safeguard City systems from emerging threats.
- Innovation and Automation Goal:
Implement technology solutions that automate manual workflows, increase operational efficiency, and enhance service delivery across all City departments.
- Emerging Technology Analysis Goal:
Evaluate new technologies to determine their relevance, cost-effectiveness, and ideal timing for integration into City operations



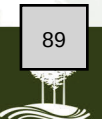
BASTROP PUBLIC LIBRARY

FUND 101. DEPARTMENT 21. ENRICHING THE LIVES OF OUR RESIDENTS THROUGH LEARNING, CURIOSITY, CONNECTION, AND TECHNOLOGY.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$566,437	\$566,640	\$492,688	\$628,037	\$51,458	\$679,495
BENEFITS	\$203,572	\$220,032	\$180,267	\$228,918	\$21,361	\$250,279
SUPPLIES & MATERIALS	\$80,636	\$83,190	\$48,822	\$85,765	\$260	\$86,025
MAINTENANCE & REPAIRS	\$5,780	\$6,580	\$11,091	\$12,105	-\$1,800	\$10,305
OCCUPANCY	\$37,957	\$36,020	\$30,684	\$36,180	\$4,880	\$41,060
CONTRACTUAL SERVICES	\$15,122	\$16,810	\$29,000	\$34,356	\$4,243	\$38,599
OTHER CHARGES	\$11,097	\$14,260	\$11,449	\$12,935	-\$525	\$12,410
CAPITAL OUTLAY	-	-	-	-	\$14,400	\$14,400
EXPENSES TOTAL	\$920,601	\$943,532	\$804,002	\$1,038,296	\$94,277	\$1,132,573

History. Nature. Community.





BASTROP PUBLIC LIBRARY

FUND 101. DEPARTMENT 21. ENRICHING THE LIVES OF OUR RESIDENTS THROUGH LEARNING, CURIOSITY, CONNECTION, AND TECHNOLOGY.

MISSION

The mission of the Bastrop Public Library is to enhance people's lives by providing services and access to resources in a safe and welcoming environment. This mission guides the growth and development of our services as we strive to remain vital, responsive, and relevant to the community. We are committed to serving Bastrop authentically and supporting the unique character of our community.

SERVICES PROVIDED

The Bastrop Public Library is where connection happens, ideas grow, and people feel welcome. With strong usage and community support, we're proud to keep delivering service with a smile every day, for everyone.

- Access to information, technology, and one-on-one assistance
From job applications to school projects to staying connected, residents rely on our public computers, high-speed Wi-Fi, printing services, digital resources, and friendly, hands-on tech support every single day.
- Collections for learning and relaxation
Books, eBooks, movies, audiobooks, and hotspots to fuel curiosity, support education, and give the community endless ways to learn and unwind.
- Programs That Bring People Together
Storytimes, Teen Thursdays, community meetings, summer activities, partner programs, and creative events

spark imagination and help strangers become friends. With more than 600 programs last year, the library is a busy place.

• A Welcoming Space for Everyone

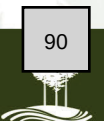
The library offers a safe, comfortable environment where anyone can read, study, work, meet or simply take a quiet moment without any pressure. We are committed to providing a space where everyone feels welcome.

KEY ACCOMPLISHMENTS

The library demonstrated its commitment to serving the community by expanding access, updating internal processes, and strengthening partnerships that reduced barriers and created welcoming experiences for library users.

- Introduced Enhanced Library Cards: These full-service library cards have a person's photo, name and essential information, offering an additional way to verify identity for individuals without traditional government issued identification.
- Implemented a revised Public Room Policy: This revised policy removed deposits, clarified room use guidelines, simplified procedures, and made the library space more accessible to a wider range of community groups.
- Increased programming through community partnerships: Provided technology support with the Boys & Girls Club of Central Texas and BISD PALS. Offered no-cost tax preparation through AARP, completing 126 returns. Expanded library access through BISD's Library

History. Nature. Community.



Access for All program which granted more than 200 individuals library membership for one year. Supported transportation needs by serving as a CARTS ride pass distribution site. Collaborated with Bastrop County Cares to deliver three early childhood and wellness programs that support babies, mothers, and caregivers.

- Supported lifelong learning with Summer Programming: The nine weeks of library led and partnership programs provided something for all ages. From year-round favorites like storytime, Teen Thursdays, and Coffee & Friends to energetic performers, scavenger hunts, and sewing classes, the library supplied plenty of opportunities to enjoy reading, learning and being together.

COMMUNITY IMPACT

The library's work reflects a genuine commitment by our staff to serve Bastrop in a way that is shaped by the community and true to the character of our city. Every day, people come in to apply for jobs, get online, work on projects, print documents, or receive patient, one-on-one assistance with technology and research. Families gather for storytimes, teens find a place to belong during weekly activities, and adults can connect and learn new skills in a supportive atmosphere. With over 600 programs last year, the library brought people together in ways

that directly meet their needs. Expanded partnerships have strengthened access and created opportunities that range from technology and research support to personal interactions that help people navigate everyday challenges. This steady, meaningful impact is reflected in the library being named the 2026 Community Builder by the Mina Masonic Lodge, recognizing it as a place where Bastrop can learn, connect, and discover something new every day.

STRATEGIC PRIORITIES

- Grow Active Library Membership and Community Engagement
Expand outreach, build new partnerships, and showcase the library's value to bring more people into the library family and increase the number of active cardholders.
- Keep Our Collection Fresh, Relevant, and High-Quality
Maintain a vibrant collection by ensuring at least 20% of materials are published within the last five years—meeting evolving patron interests and exceeding state recommendations.
- Build Stronger Community Connections Through Outreach and Partnerships
- Grow our presence across Bastrop by teaming up with local organizations and reaching more residents where they are, ensuring the library stays visible, inclusive, and deeply connected to the community.



Bastrop Public Library Performance Goals/Metrics

Goal #1: Grow Active Library Membership and Community Engagement

- Increase visitor total by 2%
- Increase total number of programs by 2%
- Increase service hours by opening at 10:00am Monday through Saturday
- Increase active card holders by 2%

Goal #2: Keep Our Collection Fresh, Relevant, and High-Quality.

- 20% of collection materials are published within the last five years
- Increase total circulation by 5%
- Increase collection spending on digital materials

Goal #3: Build Stronger Community Connections Through Outreach and Partnerships

- Maintain current partnerships
- Establish or grow two partnerships to increase services
- Participate in at least six outreach opportunities

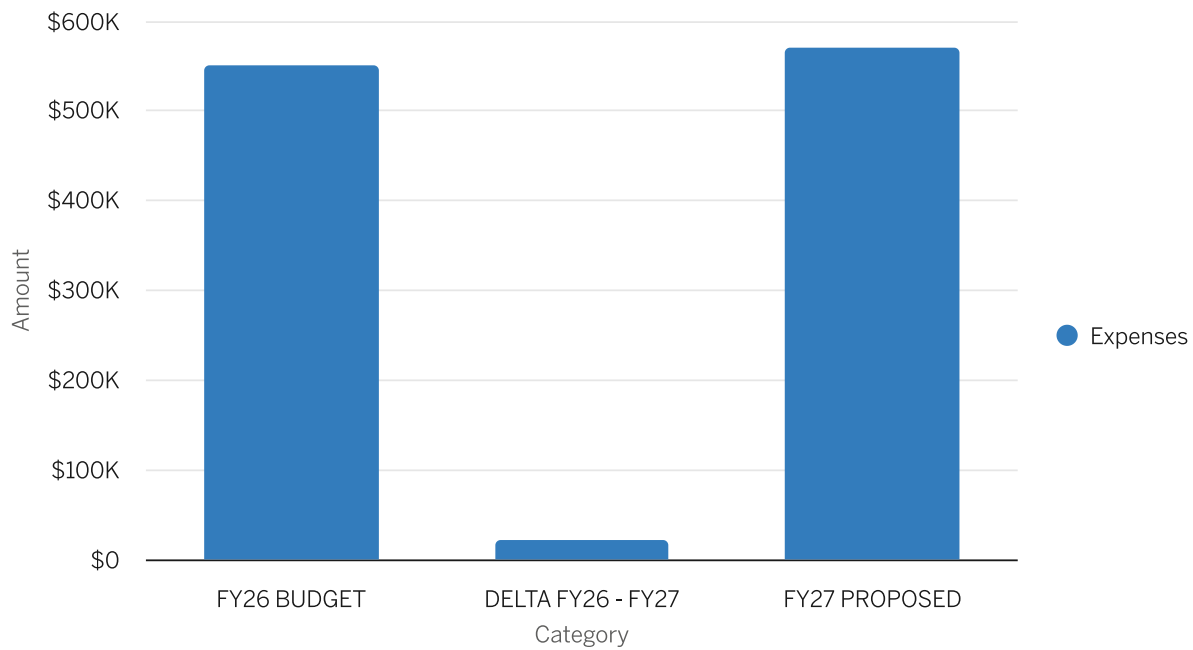
Metric	FY2025 actual	FY2026 projected	FY2027 goal
Visitors	85,968	86,827	88,500
Total Service hours	2,397	2,404	2,500
Total Circulation	147,684	150,867	158,500
% of collection less than five years old	28%	27%	27%
Total programs	662	665	670
Partner Programs	36	40	40
Assistance/Reference Transactions	26,800	26,900	27,000
Active card holders	4,893	6,139	6,200





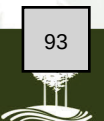
MUNICIPAL COURT

FUND 101. DEPARTMENT 12. THE ADMINISTRATIVE PORTION OF THE JUDICIAL SYSTEM.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$191,135	\$195,930	\$179,539	\$206,416	\$9,810	\$216,226
BENEFITS	\$67,323	\$69,629	\$67,056	\$76,172	\$5,672	\$81,844
SUPPLIES & MATERIALS	\$9,474	\$6,800	\$2,450	\$8,800	\$0	\$8,800
MAINTENANCE & REPAIRS	\$1,458	\$29,750	\$8,187	\$6,500	\$2,200	\$8,700
OCCUPANCY	\$5,639	\$4,125	\$4,176	\$4,125	\$0	\$4,125
CONTRACTUAL SERVICES	\$218,561	\$235,224	\$186,023	\$242,545	\$3,114	\$245,659
OTHER CHARGES	\$4,094	\$7,830	\$3,512	\$6,230	\$0	\$6,230
EXPENSES TOTAL	\$497,683	\$549,288	\$450,943	\$550,788	\$20,796	\$571,584

History. Nature. Community.





MUNICIPAL COURT

FUND 101. DEPARTMENT 12. THE ADMINISTRATIVE PORTION OF THE JUDICIAL SYSTEM.

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

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

Services provided by the Bastrop Municipal Court

Bastrop Municipal Court of Record's Presiding Judge and Associate Judge(s) are also magistrates for Bastrop County. In Texas, a magistrate's core duties are set out in the Texas Code of Criminal Procedure. A magistrate must:

- 1) Preserve the peace within the magistrate's jurisdiction using all lawful means.
- 2) Issue legal process intended to prevent and suppress crime.
- 3) Cause the arrest of offenders through lawful means so

they can be brought to justice.

Beyond those general duties, magistrates commonly perform important criminal procedure functions such as conducting initial appearance after arrest (also called Article 15.17 hearing or magistration), informing arrested persons of the charges against them, advising them of their constitutional rights, determining whether counsel should be appointed, setting bail and conditions of release and issuing arrest warrants and search warrants when supported by probable cause.

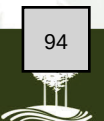
The Bastrop Municipal Court is committed to treating all Defendants fairly and impartially while providing them with the information necessary to understand and pursue the available options for resolving their case(s).

Bastrop Municipal Court Financials

- Overall operational costs of the Municipal Court have remained steady over the past several months. Since going live with Municipal Justice 10 (Incode software) in October of 2025, the Court has experienced a significant increase in efficiency through utilization of the new system

- The Municipal Court is requesting an increase of \$2,200 to the Software Maintenance budget. The court has steadily transitioned towards becoming a "paper-light" operation, and the next step in this initiative is the implementation of virtual court proceedings. Municipal Justice 10 offers a Virtual Court Module that is fully integrated within the software platform.

History. Nature. Community.



This module would allow Defendants, attorneys, parents, and other participants to attend court proceedings remotely (virtually) without requiring physical attendance in the courtroom.

The benefits of implementing virtual court include:

- 1) Increased access to justice by reducing travel requirements and scheduling burdens for Defendants and participants.
- 2) Cost savings through reduced security staffing (bailiff) needs, as virtual court would not require a bailiff. This is estimated to save approximately \$2,000 per month in court security expenditures.
- 3) Faster case disposition times through improved scheduling, flexibility, and operation efficiency.

Bastrop Municipal Court Performance Goals / Metrics Goal #1

Implement the Virtual Court for Municipal Justice 10: Obtain and implement the Virtual Court module for Municipal Justice 10 to expand remote court capabilities, improve accessibility for Defendants and attorneys, and increase operation efficiency.

Goal #2

Complete Paper Docket scanning initiative:

Conclude the scanning and integration of all remaining paper dockets into Municipal Justice 10 to support the court's transition towards a paperless or paper-light environment and improve records accessibility and retention.

Goal #3

Improve Collections on outstanding cases:

Increase collections for outstanding cases by maximizing the use of current collection resources and identifying and implementing additional tools, programs, and partnerships to improve compliance.

Goal #4

Advance Court technology improvements:

Collaborate with the IT (Information Technology)

Department to identify, prioritize, and coordinate technology upgrades and implementations necessary to improve court operations, security, efficiency, and public service. Item 8A.

Goal #5

Develop Warrant upload and execution process:

Partner with Bastrop County and Cloud Gavel to create and implement a system for uploading, managing, and executing the Municipal Court's Class C misdemeanor warrants.

Benefit to Community

1. Implement Virtual Court for Municipal Justice 10 Community Benefits:

- Expands access to justice for residents who face transportation, work, childcare, disability, or health-related barriers.
- Allows defendants and attorneys to participate remotely, reducing travel time and costs.
- Increases court attendance and participation rates.
- Improves efficiency by reducing scheduling conflicts and courtroom congestion.
- Provides continuity of court operations during emergencies or severe weather events.

2. Complete Paper Docket Scanning Initiative Community Benefits:

- Faster retrieval of court records for citizens, attorneys, and court staff.
- Better preservation of important public records.
- Reduced risk of lost, damaged, or inaccessible documents.
- Increased transparency and accessibility of court information.
- Lower long-term storage costs and more environmentally sustainable operations.

3. Improve Collections on Outstanding Cases Community Benefits:

- Increases compliance with court orders and legal obligations.
- Generates additional revenue that can support municipal services without increasing taxes.



- Encourages equitable accountability by ensuring fines and fees are collected consistently.
- Provides opportunities for defendants to resolve cases through enhanced payment options or compliance programs.
- Reduces the backlog of unresolved cases.

4. Advance Court Technology Improvements

Community Benefits:

- Faster and more reliable court services for residents.
- Improved protection of sensitive personal and legal information through enhanced cybersecurity.
- Reduced wait times and administrative delays.
- Better use of taxpayer resources through increased operational efficiency.
- Improved public access to court information and services.

5. Develop Warrant Upload and Execution Process

Community Benefits:

- Improves public safety by ensuring warrants are processed and executed more efficiently.
- Reduces delays and administrative errors in warrant management.
- Enhances coordination between municipal and county agencies, leading to more effective law enforcement operations.
- Provides greater accountability and tracking of warrant status.
- Helps ensure that individuals with outstanding warrants are addressed in a timely and consistent manner.

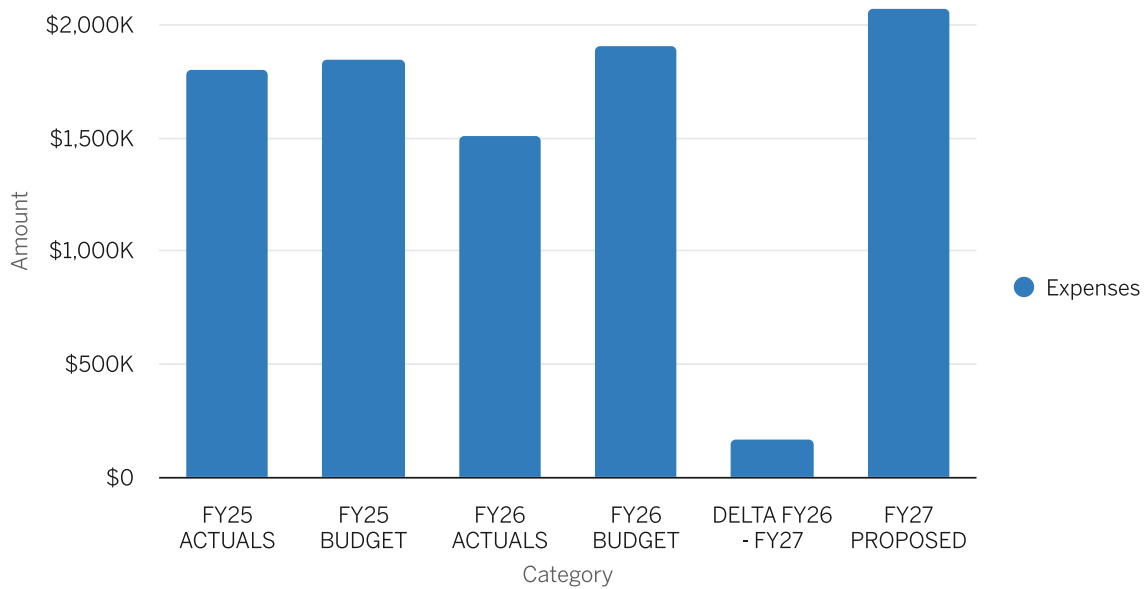
Overall Community Impact

Collectively, these initiatives create a more accessible, efficient, transparent, and accountable court system. Residents benefit from improved access to services, quicker case resolution, stronger public safety outcomes, better stewardship of public funds, and a modernized judicial process that meets the needs of a growing community.



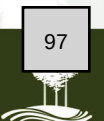
PARKS & RECREATION

FUND 101. DEPARTMENT 23. A HEALTHY QUALITY OF LIFE FOR OUR RESIDENTS.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$711,391	\$713,260	\$754,748	\$743,766	\$185,934	\$929,700
BENEFITS	\$261,425	\$263,037	\$290,742	\$295,520	\$65,878	\$361,398
SUPPLIES & MATERIALS	\$64,324	\$70,300	\$45,894	\$72,700	\$9,900	\$82,600
MAINTENANCE & REPAIRS	\$248,429	\$260,050	\$106,452	\$254,200	-\$23,006	\$231,194
OCCUPANCY	\$89,843	\$91,500	\$58,416	\$87,500	\$18,000	\$105,500
CONTRACTUAL SERVICES	\$266,646	\$277,067	\$115,981	\$246,213	-\$53,086	\$193,127
OTHER CHARGES	\$19,663	\$26,600	\$93,322	\$125,890	\$45,400	\$171,290
CAPITAL OUTLAY	\$144,566	\$145,300	\$47,348	\$80,000	-\$80,000	\$0
EXPENSES TOTAL	\$1,806,287	\$1,847,114	\$1,512,903	\$1,905,789	\$169,020	\$2,074,809

History. Nature. Community.





PARKS & RECREATION

FUND 101. DEPARTMENT 23. A HEALTHY QUALITY OF LIFE FOR OUR RESIDENTS.

MISSION

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

SERVICES PROVIDED

The Parks and Recreation Department is responsible for the maintenance and overall appearance of the parks system and recreational offerings for the City of Bastrop. With over 100 acres of parks and open space, the Parks division maintains 10 parks, over 5 miles of trails, one disc golf course, two splash pads, one cemetery, and additional amenities such as bathrooms, pavilions, outdoor courts and more. The Recreation division is responsible for hosting 16 fitness classes, 15 recreation programs, and nine special events, as well as support during large scale tourism events.

KEY ACCOMPLISHMENTS

Includes a refurbished (recirculating) splash pad at Fisherman's Park; a new playground and covered picnic area at Mayfest Park; a covered picnic area, Bastrop's first all-abilities playground and new splash pad at Delgado Park; and shade structures around the Mayfest Park Arena, including a foundation for additional bleachers, and a new covered playground at Fireman's Park with a perimeter

fencing.

COMMUNITY IMPACT

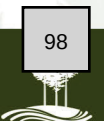
Parks and recreation areas provide open spaces that foster relaxation, play, exercise, and community connection. Furthermore, they serve as vital wildlife habitats and essential green infrastructure, delivering profound health, environmental, and economic benefits to the community.

STRATEGIC PRIORITIES

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

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

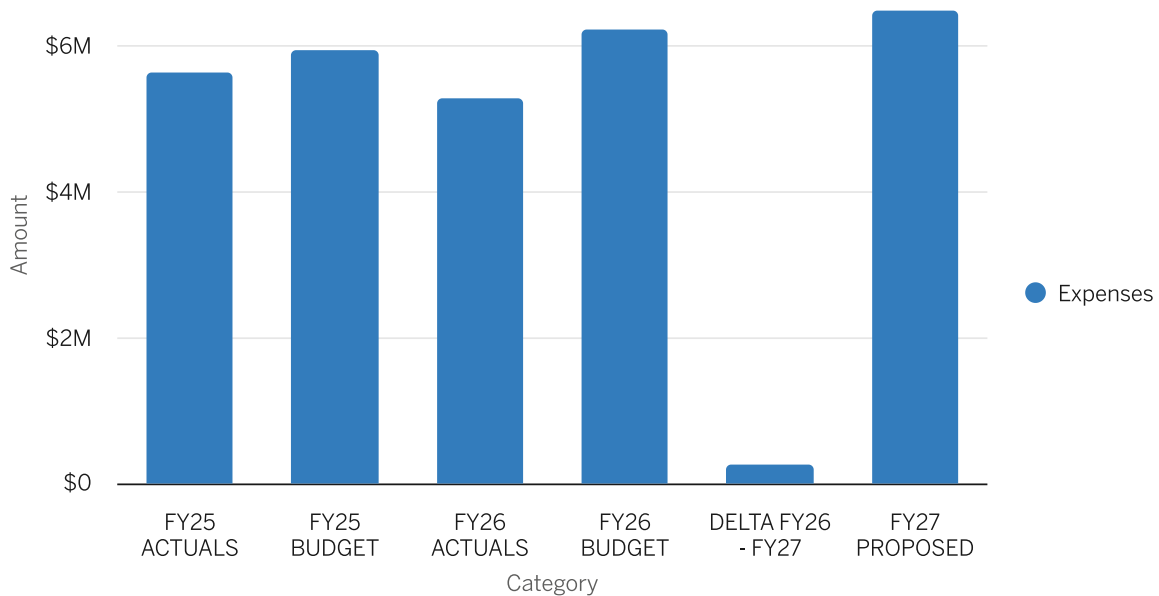
History. Nature. Community.





POLICE DEPARTMENT

FUND 101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$2,915,002	\$3,115,790	\$2,862,209	\$3,253,909	\$84,082	\$3,337,991
BENEFITS	\$1,000,782	\$1,054,174	\$994,256	\$1,257,112	\$67,154	\$1,324,266
SUPPLIES & MATERIALS	\$390,971	\$375,792	\$302,229	\$367,650	-\$40,985	\$326,665
MAINTENANCE & REPAIRS	\$245,043	\$289,345	\$249,808	\$318,603	-\$16,983	\$301,620
OCCUPANCY	\$51,537	\$47,194	\$41,798	\$65,532	\$0	\$65,532
CONTRACTUAL SERVICES	\$968,220	\$974,024	\$760,764	\$862,481	\$34,437	\$896,918
OTHER CHARGES	\$81,469	\$104,102	\$83,602	\$107,475	\$99,058	\$206,533
TRANSFERS OUT	-	-	-	-	\$40,000	\$40,000
EXPENSES TOTAL	\$5,653,024	\$5,960,421	\$5,294,667	\$6,232,762	\$266,763	\$6,499,525

History. Nature. Community.





POLICE DEPARTMENT

FUND 101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP

MISSION

“The mission of the Bastrop Police department 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”.

SERVICES PROVIDED

The City of Bastrop Police Department is committed to transparency, professionalism, and building trust through quality law enforcement, crime prevention, and strong community partnerships. The department is led by the Chief of Police and organized into four divisions:

- Field Services (Patrol): Provides 24/7 emergency response, proactive patrol, traffic enforcement, K-9 operations, initial investigations, and tactical response while enforcing state laws and city ordinances.
- Criminal Investigations: Conducts follow-up investigations of major crimes, prepares cases for prosecution, oversees specialized investigative functions, and includes Property & Evidence and Victim Services to support both investigations and the community.
- Support Services: Manages Professional Standards, Internal Affairs, recruiting, training, community engagement, special events, records, procurement, fleet and equipment maintenance, open records, statistical reporting, and other essential operational functions.
- Administration: Provides executive leadership, strategic

planning, fiscal management, policy compliance, public information, media relations, and overall oversight of department operations.

Together, these divisions work collaboratively to provide efficient, professional, and community-focused police services while ensuring the safety and well-being of the City of Bastrop.

KEY ACCOMPLISHMENTS, COMMUNITY IMPORTANCE, AND STRATEGIC PRIORITIES

Communication

Strengthened transparency and public trust through timely communication, community outreach, and enhanced emergency information sharing. Continue expanding engagement opportunities and leveraging technology to improve communication with residents.

Community Safety

Maintained proactive policing, crime prevention initiatives, and strong community partnerships to enhance public safety and neighborhood quality of life. Continue investing in data-driven policing and collaborative crime prevention efforts.

Economic Vitality

Supported a safe environment for businesses, residents, and visitors through proactive policing, traffic management, and rapid emergency response. Continuing to partner with the business community to encourage economic growth and community investment.

Fiscal Responsibility

Maximized taxpayer resources through responsible

History. Nature. Community.



budgeting, strategic planning, and efficient use of personnel, equipment, and grant funding. Continue pursuing cost-effective solutions that improve operational efficiency and public safety.

Managing Growth

Adapted to Bastrop's rapid growth through strategic staffing, technology enhancements, and expansion of the Police Cadet Program, strengthening recruitment and retention. Continue building resources to meet increasing service demands.

Multi-Modal Mobility

Improved roadway safety through traffic enforcement, special event planning, and collaboration with City departments. Continue supporting safe and efficient travel for motorists, pedestrians, and cyclists.

Organizational Excellence

Enhanced professional standards through leadership development, employee training, accountability, and continuous improvement. Continue investing in personnel, technology, and innovation to deliver exceptional public safety services.

Uniquely Bastrop

Strengthened community trust through hometown policing, meaningful partnerships, and responsive public safety services that preserve Bastrop's unique character while supporting continued growth.

FINANCIALS

The proposed FY 2026–2027 Police Department budget reflects a disciplined approach to reducing expenditures while maintaining operational readiness and meeting the public safety demands of a growing community. Although certain costs have increased due to third-party services and mandated requirements, the department achieved approximately \$34,348 in operating budget reductions through targeted cuts to equipment and discretionary operating expenses.

Savings were realized primarily within the Patrol, Criminal Investigations, and Administration divisions, while strategic investments remain focused on officer safety, vehicle and radio maintenance, training, records management systems, and investigative and community resources. The budget

also includes modest increases where necessary to critical operational needs.

Item 8A.

Overall, this budget balances fiscal responsibility with the continued delivery of essential public safety services, ensuring the department remains prepared to meet current demands and future growth.

CAPITAL EXPENDITURES (3)

The Police Department's highest priority remains investing in personnel, as additional sworn and civilian staff are essential to sustain service levels, meet increasing community demands, and maintain compliance with operational standards. The proposed budget also addresses several critical infrastructure needs, including replacing an aging fleet, expanding patrol capacity, establishing a dedicated Crime Scene Unit, modernizing interview room technology, transitioning to the County's required encrypted radio system, and digitizing approximately 50 years of crime records to improve compliance and operational efficiency. These strategic investments will enhance public safety, reduce long-term costs and organizational risk, and ensure the department is equipped to support Bastrop's continued growth.

PERSONNEL (4)

The FY 2027 Police Department budget includes requests for critical staffing enhancements to meet increasing service demands, improve operational efficiency, and maintain effective public safety services. Requested positions include a Crime Scene Specialist to provide dedicated evidence processing and support investigations, a Criminal Investigations Records Clerk to improve case management and coordination with the District Attorney's Office, two Patrol Corporals with associated patrol vehicles to strengthen field supervision and patrol operations, and three sponsored Police Cadets to continue the department's successful cadet program, which has proven to be an effective recruitment and retention pipeline. These investments are essential to sustaining high-quality police services, improving organizational effectiveness, and supporting Bastrop's continued growth.

PERFORMANCE METRICS (5)



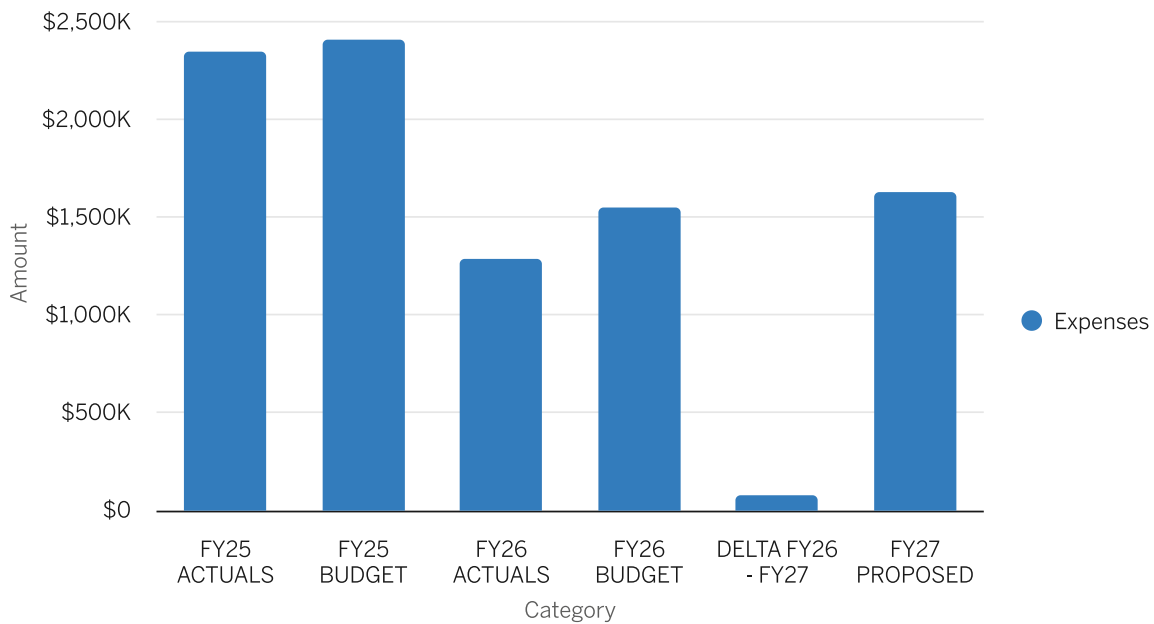
The Police Department continuously evaluates performance through a wide range of measurable metrics, including traffic enforcement, crime trends, community engagement, officer and civilian productivity, response-to-resistance reviews, and other operational indicators. The following highlights demonstrate the department's commitment to transparency, accountability, and continuous improvement:

- 7 promotions since January 2025
- 12,578 sworn training hours and 172 civilian training hours completed since January 2025
- 5 professional certifications earned since November 2025
- 77% increase in traffic stops in 2025 compared to the previous year
- 271.4% increase in Grand Jury indictments from 2023 through 2025
- Employee turnover reduced from 12% in 2025 (5 departures) to 3% in 2026 (1 departure)



POLICE ADMINISTRATION

101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$747,832	\$765,550	\$170,647	\$203,370	\$13,960	\$217,330
BENEFITS	\$257,615	\$271,791	\$55,664	\$70,022	\$5,166	\$75,188
SUPPLIES & MATERIALS	\$186,601	\$171,051	\$120,313	\$163,285	-\$27,985	\$135,300
MAINTENANCE & REPAIRS	\$162,386	\$199,771	\$173,316	\$230,403	\$8,217	\$238,620
OCCUPANCY	\$51,537	\$47,194	\$41,798	\$65,532	\$0	\$65,532
CONTRACTUAL SERVICES	\$919,912	\$920,582	\$695,675	\$784,469	\$24,151	\$808,620
OTHER CHARGES	\$20,480	\$37,763	\$31,402	\$38,300	\$54,000	\$92,300
EXPENSES TOTAL	\$2,346,363	\$2,413,701	\$1,288,815	\$1,555,381	\$77,509	\$1,632,890

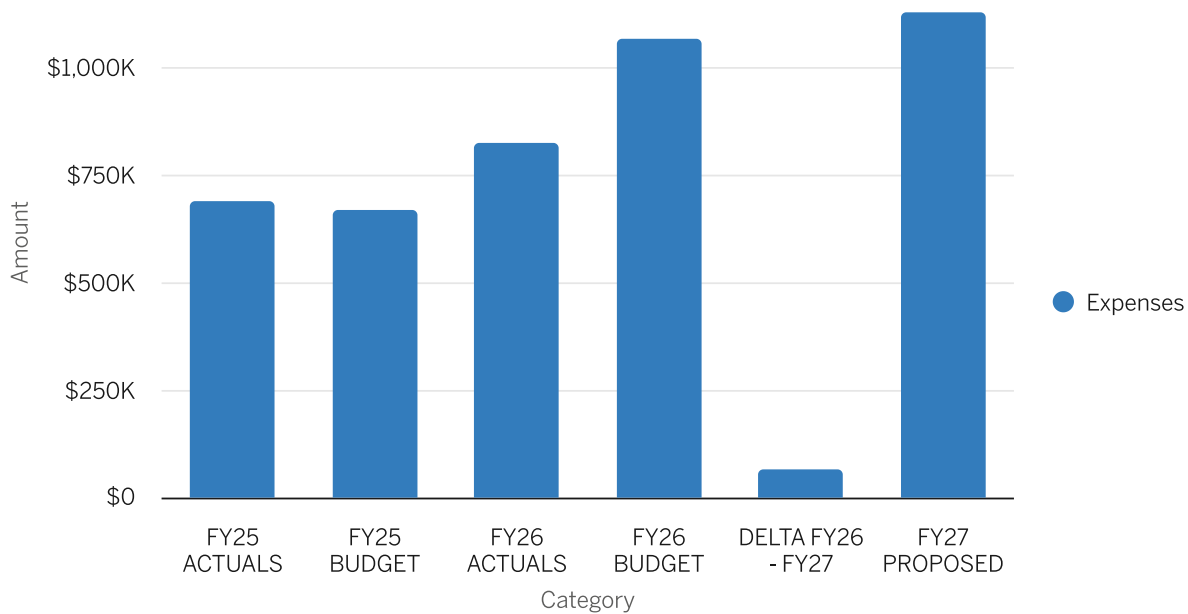
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POLICE CRIMINAL INVESTIGATION DIVISION (CID)

101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$447,807	\$425,700	\$538,812	\$696,182	\$22,868	\$719,050
BENEFITS	\$158,039	\$158,868	\$200,922	\$267,703	\$6,116	\$273,819
SUPPLIES & MATERIALS	\$33,591	\$32,850	\$37,646	\$43,100	-\$5,100	\$38,000
MAINTENANCE & REPAIRS	\$7,270	\$8,858	\$6,730	\$9,000	-\$4,000	\$5,000
CONTRACTUAL SERVICES	\$10,022	\$11,042	\$14,282	\$17,972	\$3,627	\$21,599
OTHER CHARGES	\$34,117	\$34,904	\$30,195	\$34,068	\$40,965	\$75,033
EXPENSES TOTAL	\$690,846	\$672,222	\$828,586	\$1,068,025	\$64,476	\$1,132,501

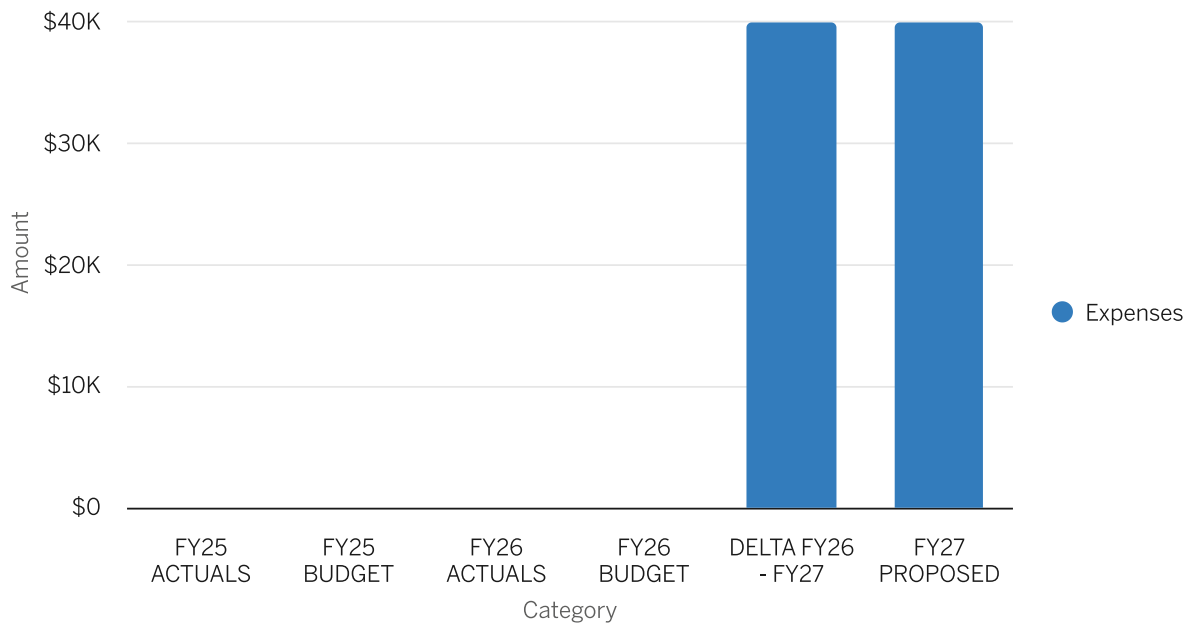
History. Nature. Community.





POLICE CODE ENFORCEMENT

101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP.



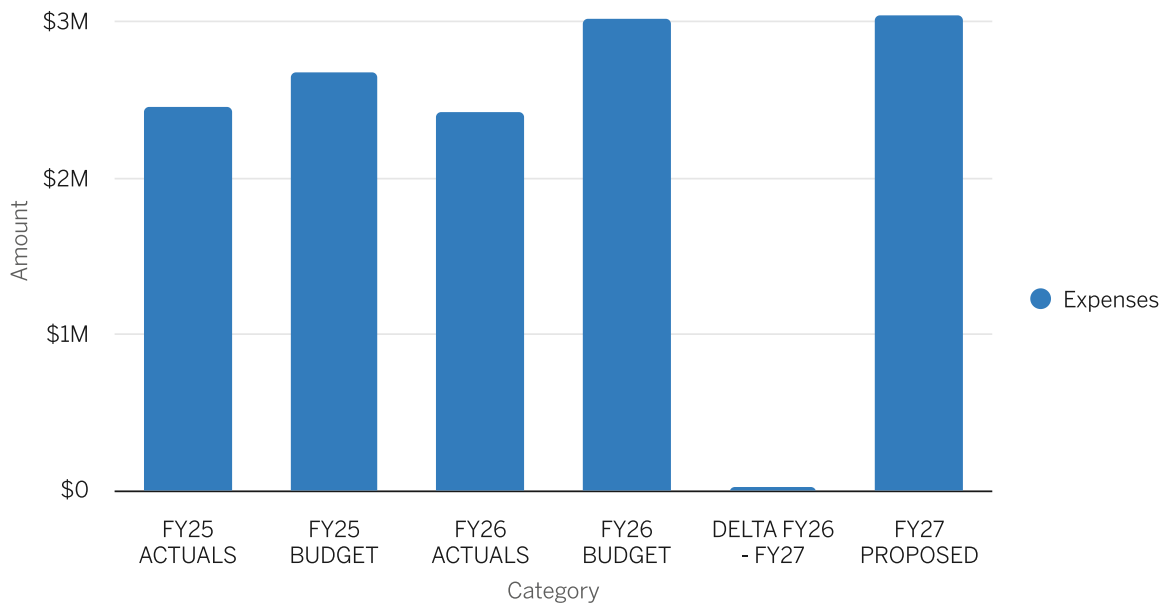
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
TRANSFERS OUT	-	-	-	-	\$40,000	\$40,000
EXPENSES TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$40,000</u>	<u>\$40,000</u>

History. Nature. Community.



POLICE PATROL

101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP.



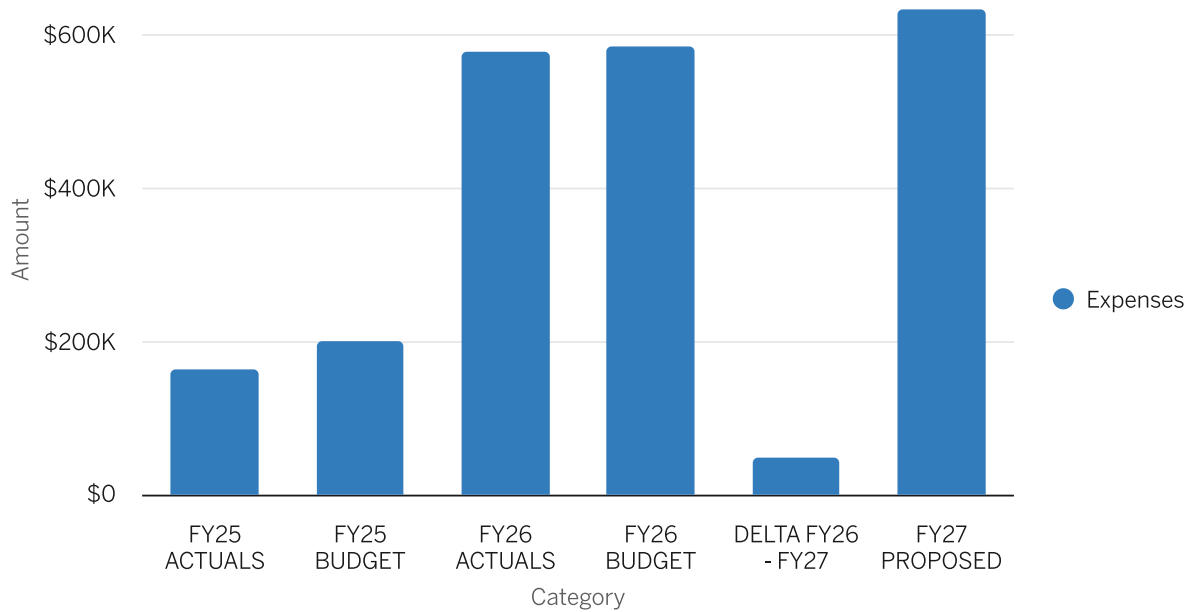
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$1,629,638	\$1,810,580	\$1,639,379	\$1,983,467	\$13,986	\$1,997,453
BENEFITS	\$554,229	\$590,483	\$550,450	\$762,892	\$41,068	\$803,960
SUPPLIES & MATERIALS	\$151,197	\$149,025	\$114,162	\$127,365	-\$2,850	\$124,515
MAINTENANCE & REPAIRS	\$57,575	\$59,716	\$64,460	\$71,000	-\$34,000	\$37,000
CONTRACTUAL SERVICES	\$36,527	\$38,600	\$40,972	\$47,672	\$2,927	\$50,599
OTHER CHARGES	\$22,868	\$26,000	\$14,703	\$31,057	\$1,443	\$32,500
EXPENSES TOTAL	<u>\$2,452,035</u>	<u>\$2,674,404</u>	<u>\$2,424,126</u>	<u>\$3,023,453</u>	<u>\$22,574</u>	<u>\$3,046,027</u>

History. Nature. Community.



POLICE SUPPORT SERVICES

101. DEPARTMENT 09. COMMITTED TO A SAFE AND SECURE BASTROP.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$89,724	\$113,960	\$388,185	\$370,890	\$33,268	\$404,158
BENEFITS	\$30,899	\$33,032	\$146,691	\$156,495	\$14,804	\$171,299
SUPPLIES & MATERIALS	\$19,581	\$22,866	\$29,518	\$33,900	-\$5,050	\$28,850
MAINTENANCE & REPAIRS	\$17,812	\$21,000	\$2,535	\$8,200	-\$200	\$8,000
CONTRACTUAL SERVICES	\$1,759	\$3,800	\$9,835	\$12,368	\$3,732	\$16,100
OTHER CHARGES	\$4,004	\$5,435	\$3,262	\$4,050	\$2,650	\$6,700
EXPENSES TOTAL	<u>\$163,779</u>	<u>\$200,093</u>	<u>\$580,026</u>	<u>\$585,903</u>	<u>\$49,204</u>	<u>\$635,107</u>

History. Nature. Community.





ENTERPRISE FUNDS

SMALL BUSINESS UNITS WITHIN THE CITY GOVERNMENT

The Enterprise Funds

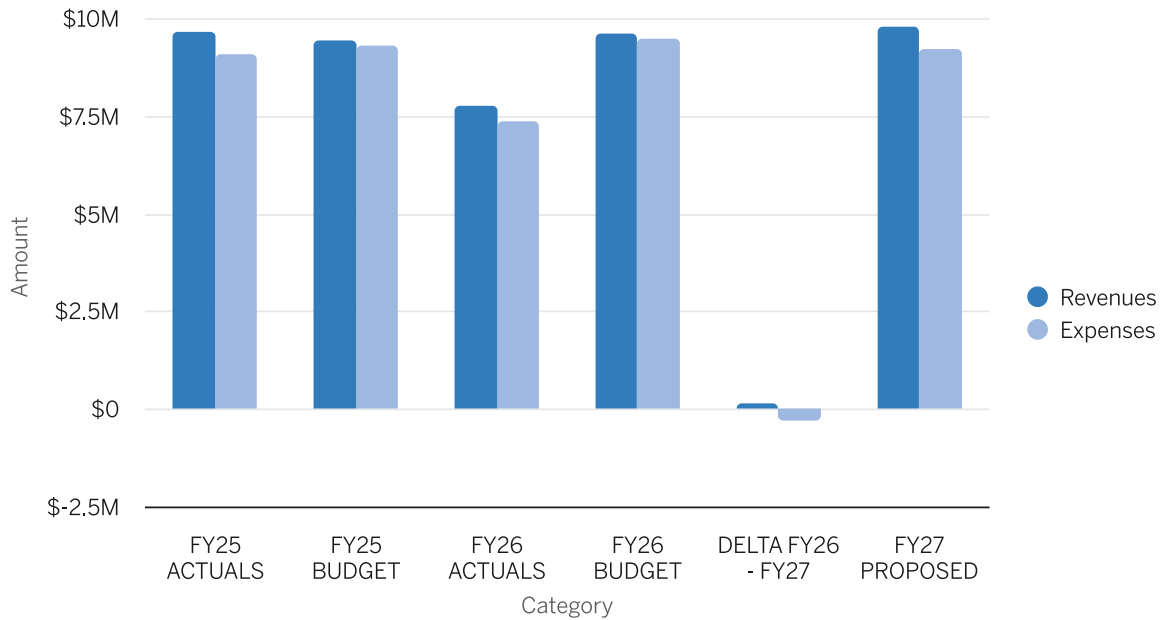
The City of Bastrop has 2 separate and distinct business units within the city's financial structure. These funds are BP&L and Water & Wastewater. Each fund derives its own income from the sale of electricity, water, or wastewater service. Each of the funds makes a contribution to the General Fund for administrative support, and also to the Utility Billing Office for billing support. Each of the funds is solvent and have the capacity for debt for large-scale capital projects.

History. Nature. Community.



BASTROP POWER & LIGHT

FUND 404. HELPING BASTROP SHINE BY KEEPING THE LIGHTS ON!



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Bastrop Power and Light						
INTEREST INCOME	\$304,431	\$200,000	\$241,175	\$200,000	\$0	\$200,000
MISCELLANEOUS	\$1,741	-	\$183	-	\$0	\$0
TRANSFERS IN	\$181,084	-	-	-	\$0	-
ELECTRIC REVENUES	\$9,217,299	\$9,284,000	\$7,509,256	\$9,444,000	\$160,000	\$9,604,000
OTHER SOURCES	-	-	\$38,120	-	\$0	\$0
BASTROP POWER AND LIGHT TOTAL	\$9,704,554	\$9,484,000	\$7,788,734	\$9,644,000	\$160,000	\$9,804,000
REVENUES TOTAL	\$9,704,554	\$9,484,000	\$7,788,734	\$9,644,000	\$160,000	\$9,804,000

History. Nature. Community.





BASTROP POWER & LIGHT

FUND 404. HELPING BASTROP SHINE BY KEEPING THE LIGHTS ON!

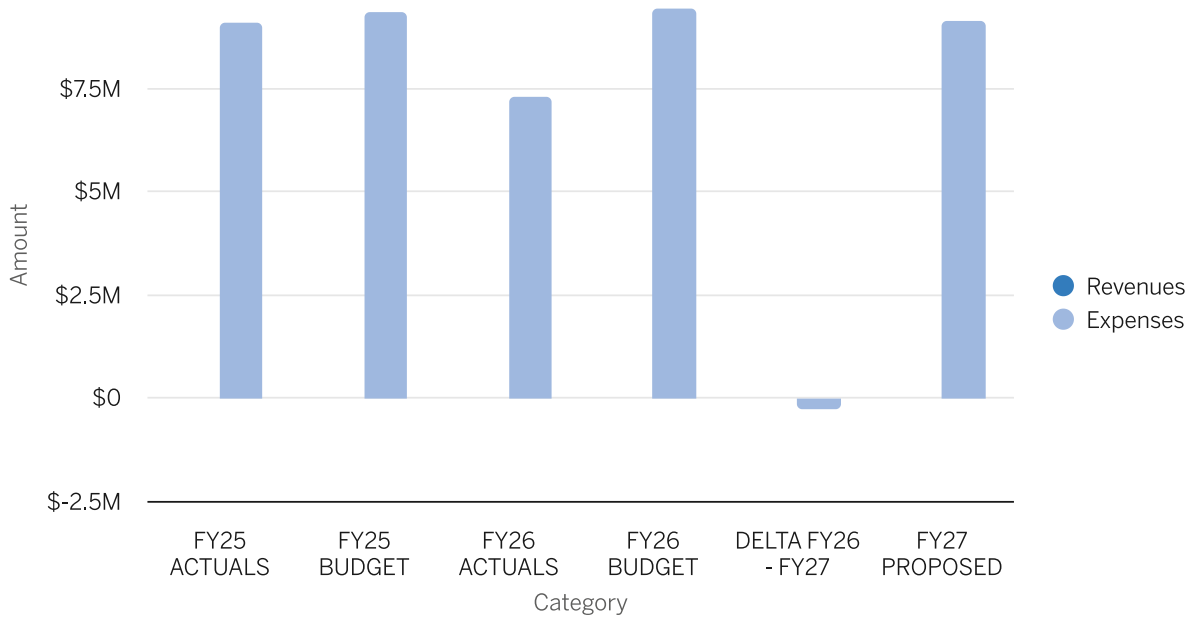
	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
WAGES	\$961,301	\$826,570	\$823,440	\$997,477	\$53,793	\$1,051,270
BENEFITS	\$198,865	\$256,450	\$266,601	\$343,773	\$23,586	\$367,359
SUPPLIES & MATERIALS	\$35,832	\$45,175	\$25,051	\$64,775	\$900	\$65,675
MAINTENANCE & REPAIRS	\$219,857	\$223,200	\$135,437	\$273,900	-\$3,900	\$270,000
OCCUPANCY	\$20,458	\$16,000	\$13,685	\$18,400	\$6,600	\$25,000
CONTRACTUAL SERVICES	\$6,363,139	\$6,524,582	\$5,112,389	\$6,245,967	-\$350,814	\$5,895,153
OTHER CHARGES	\$356,659	\$179,100	\$75,295	\$139,200	\$0	\$139,200
CAPITAL OUTLAY	\$266,253	\$457,600	\$166,604	\$569,578	\$0	\$569,578
DEBT SERVICES	\$25,398	\$169,673	\$187,038	\$165,607	-\$1,798	\$163,809
TRANSFERS OUT	\$650,000	\$650,000	\$583,865	\$713,297	-\$8,365	\$704,932
EXPENSES TOTAL	<u>\$9,097,762</u>	<u>\$9,348,350</u>	<u>\$7,389,405</u>	<u>\$9,531,974</u>	<u>-\$279,998</u>	<u>\$9,251,976</u>

History. Nature. Community.



BASTROP POWER & LIGHT

FUND 404. HELPING BASTROP SHINE BY KEEPING THE LIGHTS ON!



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$961,301	\$826,570	\$748,378	\$910,718	\$47,381	\$958,099
BENEFITS	\$198,865	\$256,450	\$240,886	\$323,852	\$22,145	\$345,997
SUPPLIES & MATERIALS	\$35,832	\$45,175	\$25,051	\$64,775	\$900	\$65,675
MAINTENANCE & REPAIRS	\$219,857	\$223,200	\$135,437	\$273,900	-\$3,900	\$270,000
OCCUPANCY	\$20,458	\$16,000	\$13,685	\$18,400	\$6,600	\$25,000
CONTRACTUAL SERVICES	\$6,363,139	\$6,524,582	\$5,112,389	\$6,245,967	-\$350,814	\$5,895,153
OTHER CHARGES	\$356,659	\$179,100	\$75,295	\$139,200	\$0	\$139,200
CAPITAL OUTLAY	\$266,253	\$457,600	\$166,604	\$569,578	\$0	\$569,578
DEBT SERVICES	\$25,398	\$169,673	\$187,038	\$165,607	-\$1,798	\$163,809
TRANSFERS OUT	\$650,000	\$650,000	\$583,865	\$713,297	-\$8,365	\$704,932
EXPENSES TOTAL	\$9,097,762	\$9,348,350	\$7,288,628	\$9,425,294	-\$287,851	\$9,137,443

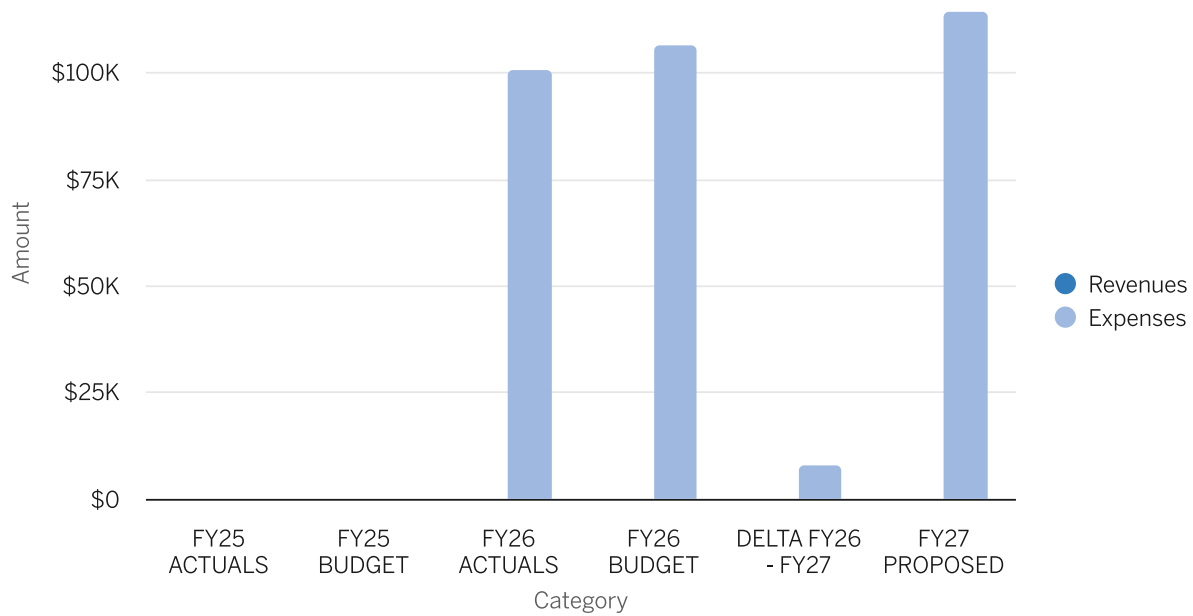
History. Nature. Community.





BASTROP POWER & LIGHT

INFORMATION TECHNOLOGY EXPENSES



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$75,062	\$86,759	\$6,412	\$93,171
BENEFITS	-	-	\$25,715	\$19,921	\$1,441	\$21,362
EXPENSES TOTAL	<u>-</u>	<u>-</u>	<u>\$100,777</u>	<u>\$106,680</u>	<u>\$7,853</u>	<u>\$114,533</u>

History. Nature. Community.





BASTROP POWER & LIGHT

FUND 404. HELPING BASTROP SHINE BY KEEPING THE LIGHTS ON!

MISSION

Bastrop Power & Light (BP&L) provides safe and reliable electric service to the citizens of Bastrop. Our mission is to deliver electricity in a cost effective and efficient manner through careful maintenance and strategic capital improvements.

SERVICES PROVIDED

BP&L manages the City's 7,200 volt electric distribution system, which includes 40.5 miles of overhead lines and 7.1 miles of underground lines, serving approximately 2,943 customers. Electricity is generated by the Lower Colorado River Authority (LCRA), which also serves as BP&L's liaison to the Electric Reliability Council of Texas (ERCOT). McCord Engineering provides engineering support for BP&L. During emergencies, LCRA assists by supplying personnel and equipment.

KEY ACCOMPLISHMENTS

Maintained a reliability rate of 99% for the past 4 years.

COMMUNITY IMPACT

The BP&L Fund supports all financial activities associated with providing electric service within the BP&L service area. These activities include technology expenditures, project costs, and general operations. Most revenue comes from residential and commercial electricity sales, with additional income from penalties, service fees, and line extension fees. A line extension fee covers the cost of extending electrical

infrastructure to locations without existing service or when customers request increased service capacity.

STRATEGIC PRIORITIES

- Addition of 4th Feeder - The 4th Feeder is fully engineered, with full construction planned for FY2027. This new 2.5 mile feeder will extend from the LCRA Substation at Main and Mesquite to Highway 95, then continue to Industrial Park. Once completed, it will increase system capacity and reduce demand on the existing feeders.

- Alley C Conversion to Underground - The existing overhead electric lines in Alley C will be converted to underground. This conversion will improve service reliability and offer increased voltage for area customers. Engineering is complete for this project and easement acquisition is in progress.

- Shop Extension - Currently, three of BP&L's bucket trucks are only partially covered, thereby exposing boom joints to weather and accelerating wear and tear. A 20 feet extension of canopy and concrete pad will achieve full coverage of the equipment, helping to extend their useful life.

Goal #1

- Deliver high quality customer service by responding to service requests within 24 hours and reducing power outages through proactive system maintenance.

History. Nature. Community.



Goal #2

- Continue providing safe and reliable electric power to the citizens of Bastrop, maintaining system reliability of 98% or higher.

Goal #3

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

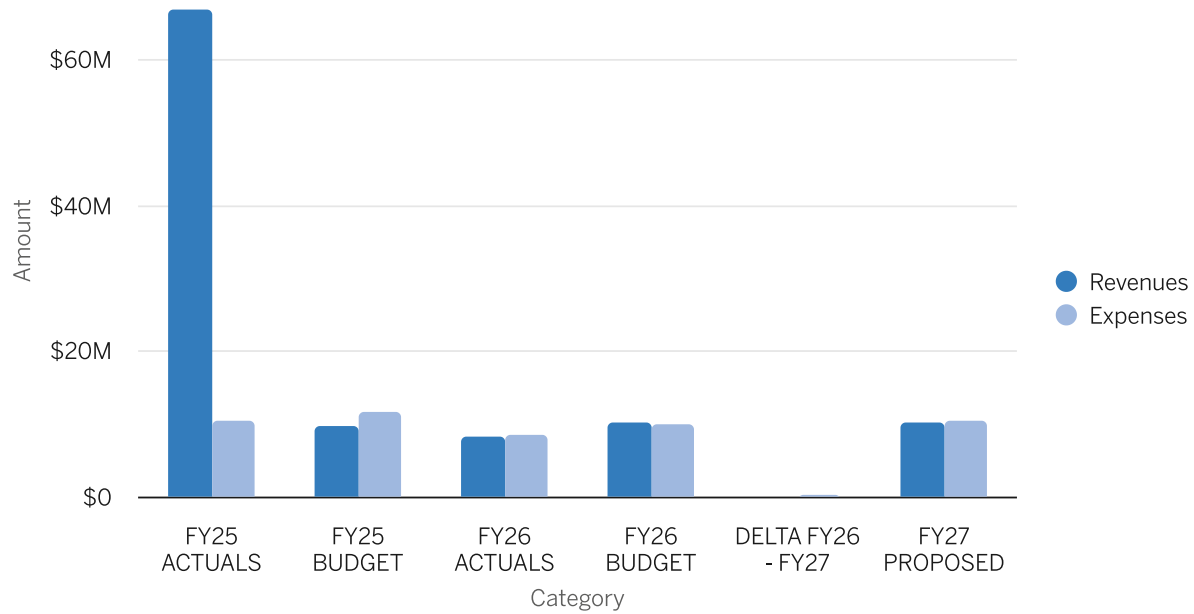
Goal #4

- Offer guidance on the City's electrical system to citizens, architects, builders, customers, developers, electricians, engineers, property owners, and other departments.



WATER & WASTEWATER FUND

FUND 202. ENSURING ACCESS TO SAFE DRINKING WATER FOR ALL, WHILE PROTECTING THE HEALTH OF THE COLORADO RIVER



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Water/Wastewater Fund						
INTEREST INCOME	-\$37,200	\$150,000	\$40,503	\$150,000	-\$90,000	\$60,000
TRANSFERS IN	\$57,372,571	-	-	-	\$0	\$0
WATER REVENUES	\$5,097,633	\$4,715,000	\$4,351,300	\$5,270,000	\$27,000	\$5,297,000
WASTEWATER REVENUES	\$4,583,401	\$4,763,000	\$3,951,406	\$4,773,000	\$105,000	\$4,878,000
OTHER SOURCES	-	-	\$4,500	-	\$0	\$0
WATER/WASTEWATER FUND TOTAL	<u>\$67,016,405</u>	<u>\$9,628,000</u>	<u>\$8,347,710</u>	<u>\$10,193,000</u>	<u>\$42,000</u>	<u>\$10,235,000</u>
REVENUES TOTAL	<u>\$67,016,405</u>	<u>\$9,628,000</u>	<u>\$8,347,710</u>	<u>\$10,193,000</u>	<u>\$42,000</u>	<u>\$10,235,000</u>

History. Nature. Community.





WATER & WASTEWATER FUND

FUND 202. ENSURING ACCESS TO SAFE DRINKING WATER FOR ALL, WHILE PROTECTING THE HEALTH OF THE COLORADO RIVER

	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
WAGES	\$1,687,768	\$1,654,010	\$1,582,644	\$1,929,700	\$68,841	\$1,998,541
BENEFITS	\$594,361	\$675,605	\$607,214	\$820,371	\$27,303	\$847,674
SUPPLIES & MATERIALS	\$479,729	\$505,875	\$393,735	\$536,370	\$75,335	\$611,705
MAINTENANCE & REPAIRS	\$746,437	\$850,650	\$511,143	\$799,695	\$88,205	\$887,900
OCCUPANCY	\$678,805	\$621,875	\$467,355	\$600,855	\$31,845	\$632,700
CONTRACTUAL SERVICES	\$1,448,797	\$1,528,194	\$1,245,605	\$1,589,490	\$21,197	\$1,610,687
OTHER CHARGES	\$1,260,675	\$48,070	\$33,807	\$41,630	-\$700	\$40,930
CONTINGENCY	-	\$10,000	-	\$10,000	\$0	\$10,000
CAPITAL OUTLAY	\$3,500	\$1,873,222	\$573,385	-	\$0	\$0
DEBT SERVICES	-\$219,579	-	-	-	\$0	-
TRANSFERS OUT	\$3,760,000	\$3,760,000	\$3,092,198	\$3,713,297	-\$39,952	\$3,673,345
EXPENSES TOTAL	<u>\$10,440,493</u>	<u>\$11,527,501</u>	<u>\$8,507,086</u>	<u>\$10,041,408</u>	<u>\$272,074</u>	<u>\$10,313,482</u>

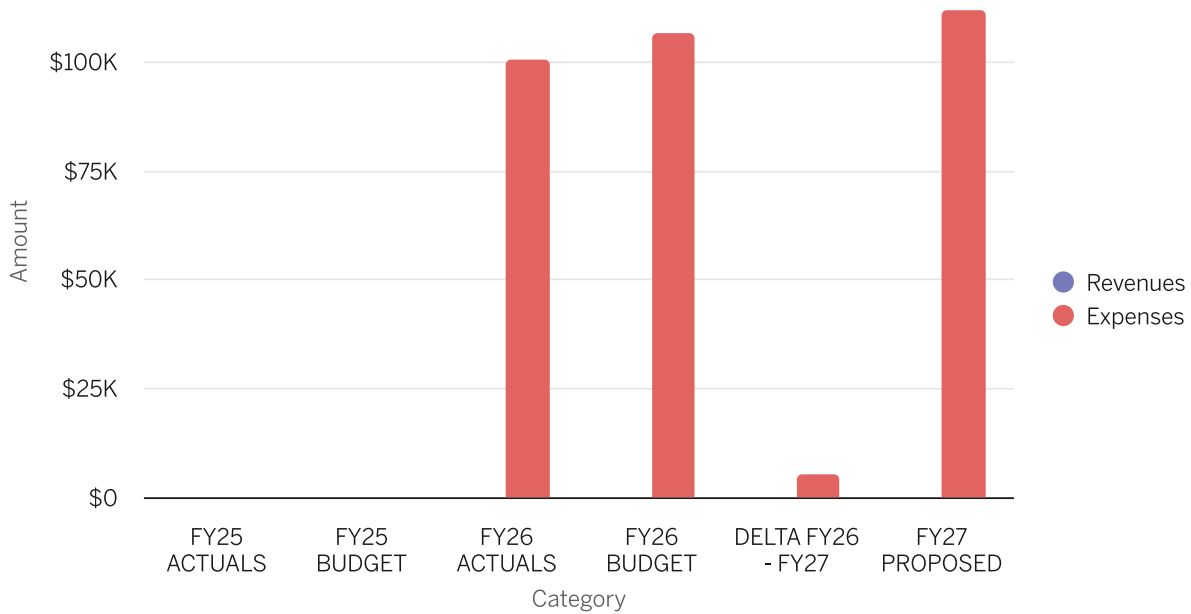
History. Nature. Community.





WATER & WASTEWATER FUND

FUND 202. INFORMATION TECHNOLOGY



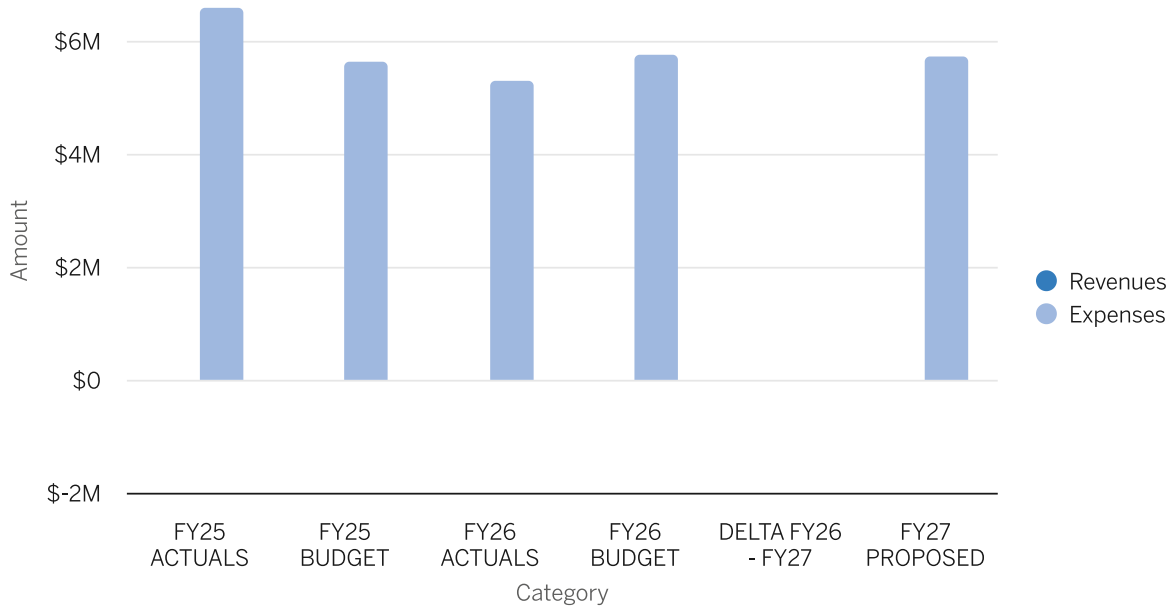
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$74,936	\$86,759	\$4,225	\$90,984
BENEFITS	-	-	\$25,843	\$19,921	\$1,229	\$21,150
EXPENSES TOTAL	-	-	<u>\$100,779</u>	<u>\$106,680</u>	<u>\$5,454</u>	<u>\$112,134</u>

History. Nature. Community.



WATER & WASTEWATER FUND

FUND 202. ADMINISTRATION



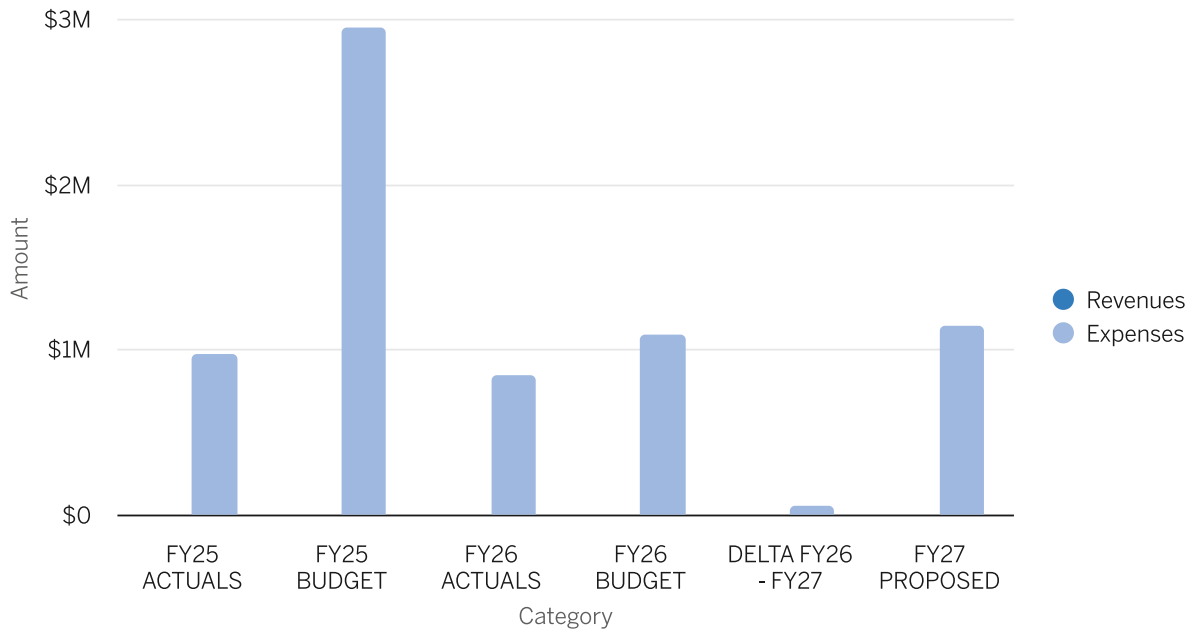
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$489,884	\$430,610	\$441,519	\$505,503	\$32,548	\$538,051
BENEFITS	\$135,514	\$160,973	\$159,762	\$217,057	\$15,070	\$232,127
SUPPLIES & MATERIALS	\$15,726	\$20,700	\$23,783	\$32,570	-\$1,865	\$30,705
MAINTENANCE & REPAIRS	\$1,345	\$4,250	\$4,437	\$6,500	\$2,500	\$9,000
OCCUPANCY	\$20,843	\$19,700	\$16,169	\$22,450	-\$4,750	\$17,700
CONTRACTUAL SERVICES	\$1,156,077	\$1,215,534	\$982,565	\$1,229,782	-\$11,365	\$1,218,417
OTHER CHARGES	\$1,252,833	\$34,050	\$23,189	\$24,300	\$0	\$24,300
CONTINGENCY	-	\$10,000	-	\$10,000	\$0	\$10,000
CAPITAL OUTLAY	-	-	\$573,385	-	\$0	\$0
DEBT SERVICES	-\$219,579	-	-	-	\$0	-
TRANSFERS OUT	\$3,760,000	\$3,760,000	\$3,092,198	\$3,713,297	-\$39,952	\$3,673,345
EXPENSES TOTAL	\$6,612,641	\$5,655,817	\$5,317,007	\$5,761,459	-\$7,814	\$5,753,645

History. Nature. Community.



WATER & WASTEWATER FUND

FUND 202. DISTRIBUTION / COLLECTION

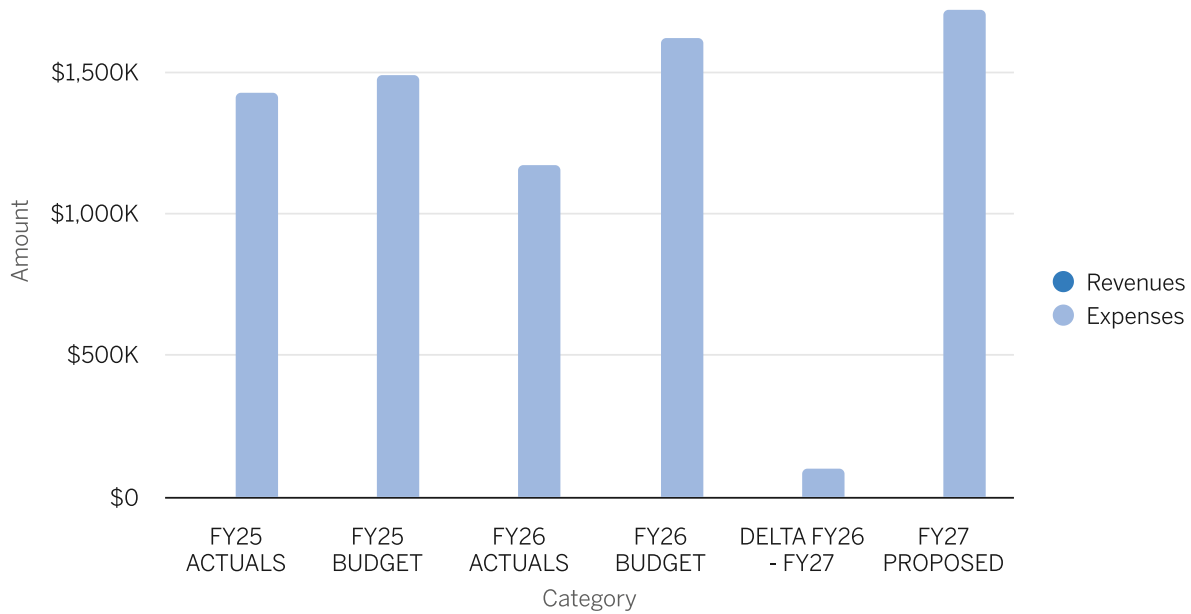


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$401,652	\$407,250	\$377,769	\$448,373	\$32,005	\$480,378
BENEFITS	\$153,114	\$194,255	\$155,404	\$199,619	\$14,011	\$213,630
SUPPLIES & MATERIALS	\$173,342	\$182,525	\$126,848	\$160,300	\$700	\$161,000
MAINTENANCE & REPAIRS	\$219,464	\$263,500	\$169,424	\$258,495	\$5	\$258,500
OCCUPANCY	\$21,273	\$21,275	\$5	\$5	-\$5	\$0
CONTRACTUAL SERVICES	\$6,627	\$12,000	\$11,786	\$21,733	\$4,820	\$26,553
OTHER CHARGES	\$1,025	\$4,500	\$2,202	\$4,500	\$0	\$4,500
CAPITAL OUTLAY	\$3,500	\$1,873,222	-	-	\$0	-
EXPENSES TOTAL	\$979,997	\$2,958,527	\$843,439	\$1,093,025	\$51,536	\$1,144,561

History. Nature. Community.

WATER & WASTEWATER FUND

FUND 202. WATER PRODUCTION EXPENSES



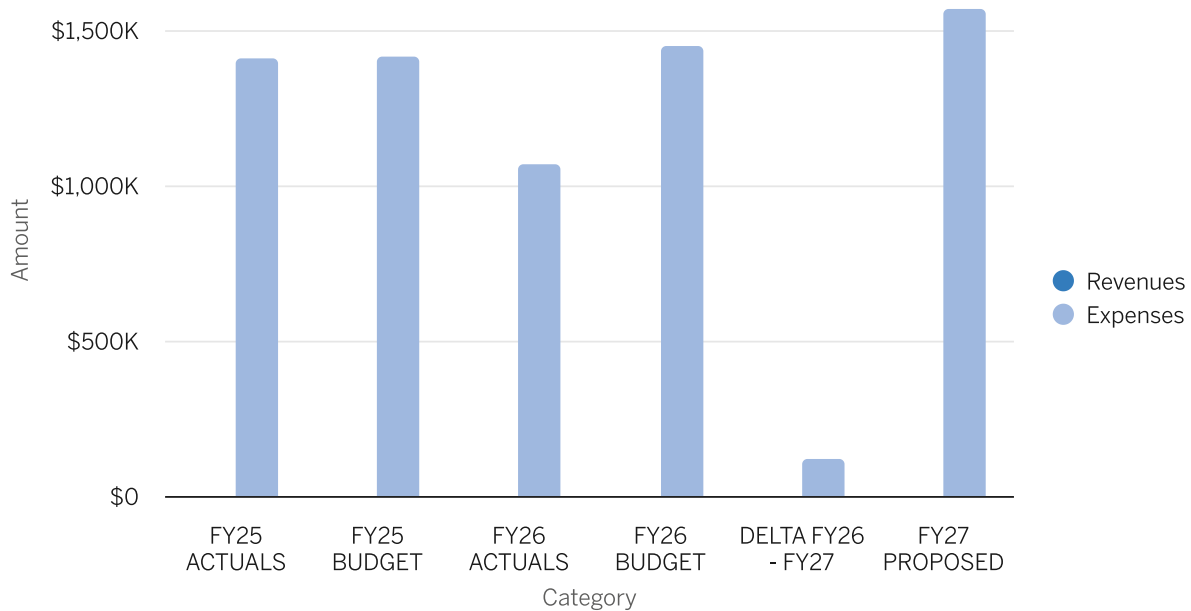
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$400,198	\$414,560	\$331,858	\$459,140	-\$28,570	\$430,570
BENEFITS	\$157,758	\$166,135	\$124,500	\$202,198	-\$19,001	\$183,197
SUPPLIES & MATERIALS	\$180,894	\$182,950	\$172,452	\$245,000	\$51,500	\$296,500
MAINTENANCE & REPAIRS	\$246,409	\$303,635	\$117,983	\$228,000	\$85,000	\$313,000
OCCUPANCY	\$241,067	\$212,650	\$244,557	\$240,000	\$0	\$240,000
CONTRACTUAL SERVICES	\$201,286	\$207,860	\$179,373	\$242,742	\$13,321	\$256,063
OTHER CHARGES	\$3,889	\$5,690	\$4,240	\$6,450	\$0	\$6,450
EXPENSES TOTAL	<u>\$1,431,501</u>	<u>\$1,493,480</u>	<u>\$1,174,963</u>	<u>\$1,623,530</u>	<u>\$102,250</u>	<u>\$1,725,780</u>

History. Nature. Community.



WATER & WASTEWATER FUND

FUND 202. WASTEWATER TREATMENT EXPENSES



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$396,034	\$401,590	\$356,561	\$429,925	\$26,446	\$456,371
BENEFITS	\$147,975	\$154,242	\$141,705	\$181,576	\$15,782	\$197,358
SUPPLIES & MATERIALS	\$109,767	\$119,700	\$70,652	\$98,500	\$25,000	\$123,500
MAINTENANCE & REPAIRS	\$279,220	\$279,265	\$219,300	\$306,700	\$700	\$307,400
OCCUPANCY	\$395,622	\$368,250	\$206,624	\$338,400	\$36,600	\$375,000
CONTRACTUAL SERVICES	\$84,808	\$92,800	\$71,881	\$95,233	\$14,421	\$109,654
OTHER CHARGES	\$2,928	\$3,830	\$4,175	\$6,380	-\$700	\$5,680
EXPENSES TOTAL	\$1,416,355	\$1,419,677	\$1,070,898	\$1,456,714	\$118,249	\$1,574,963

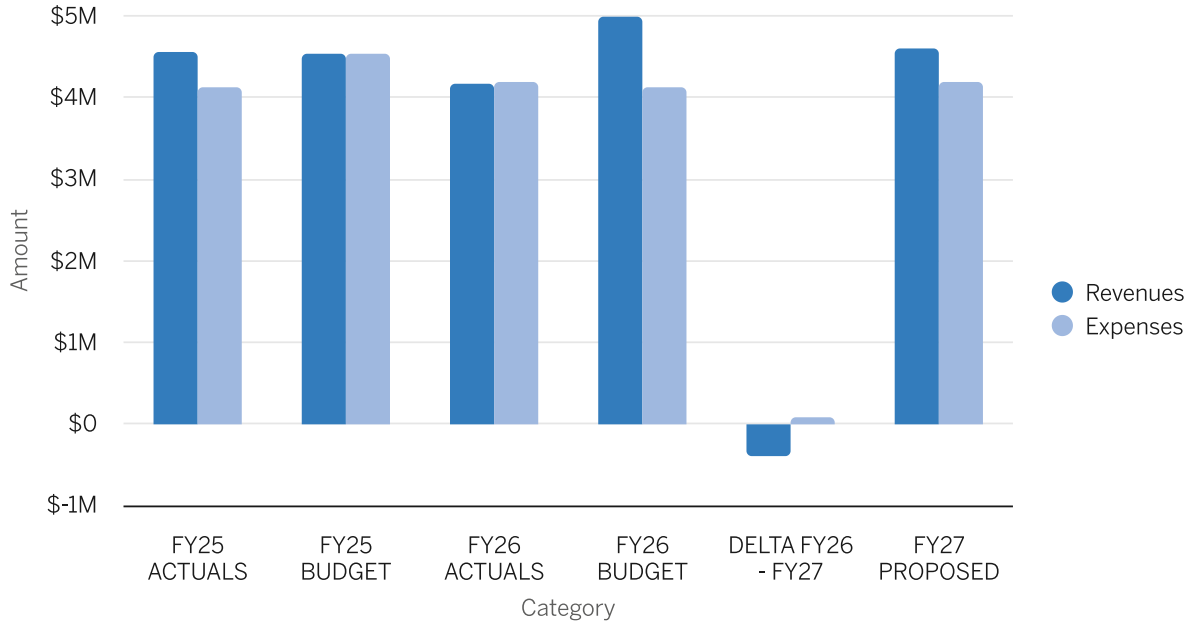
History. Nature. Community.





GENERAL FUND DEBT SERVICE

FUND 202. WASTEWATER TREATMENT EXPENSES



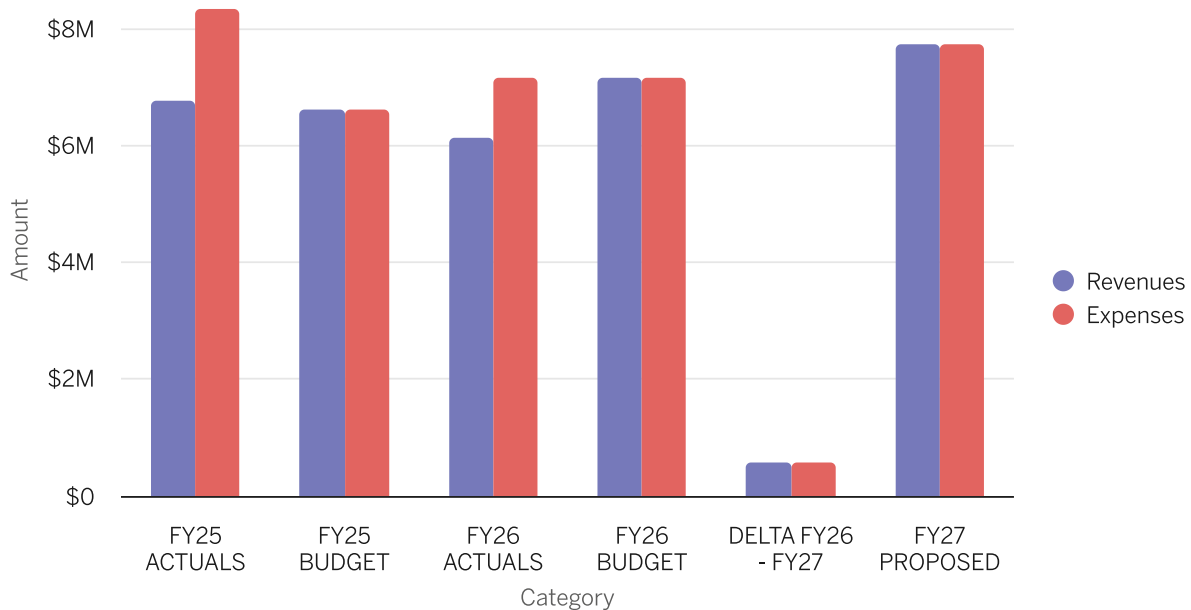
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
General Fund Debt Service						
TAXES & PENALTIES	\$3,550,625	\$3,562,085	\$3,149,529	\$4,008,085	-\$390,639	\$3,617,446
INTEREST INCOME	\$123,519	\$100,000	\$131,482	\$100,000	\$0	\$100,000
MISCELLANEOUS	\$286,747	\$275,227	\$282,417	\$275,227	\$0	\$275,227
TRANSFERS IN	\$592,500	\$592,500	\$601,500	\$601,500	\$250	\$601,750
GENERAL FUND DEBT SERVICE TOTAL	<u>\$4,553,390</u>	<u>\$4,529,812</u>	<u>\$4,164,927</u>	<u>\$4,984,812</u>	<u>-\$390,389</u>	<u>\$4,594,423</u>
REVENUES TOTAL	<u>\$4,553,390</u>	<u>\$4,529,812</u>	<u>\$4,164,927</u>	<u>\$4,984,812</u>	<u>-\$390,389</u>	<u>\$4,594,423</u>
Expenses						
OTHER CHARGES	\$22,368	\$33,308	-	\$33,308	-\$33,308	\$0
DEBT SERVICES	\$4,113,312	\$4,496,504	\$4,188,914	\$4,097,609	\$105,978	\$4,203,587
EXPENSES TOTAL	<u>\$4,135,680</u>	<u>\$4,529,812</u>	<u>\$4,188,914</u>	<u>\$4,130,917</u>	<u>\$72,670</u>	<u>\$4,203,587</u>

History. Nature. Community.



WATER & WASTEWATER FUND

FUND 202. DEBT SERVICE



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
W/WW Debt Service						
INTEREST INCOME	\$282,165	\$110,960	\$250,724	\$110,960	\$89,040	\$200,000
TRANSFERS IN	\$6,507,000	\$6,507,000	\$5,899,162	\$7,078,990	\$477,224	\$7,556,214
W/WW DEBT SERVICE TOTAL	<u>\$6,789,165</u>	<u>\$6,617,960</u>	<u>\$6,149,885</u>	<u>\$7,189,950</u>	<u>\$566,264</u>	<u>\$7,756,214</u>
REVENUES TOTAL	<u>\$6,789,165</u>	<u>\$6,617,960</u>	<u>\$6,149,885</u>	<u>\$7,189,950</u>	<u>\$566,264</u>	<u>\$7,756,214</u>
Expenses						
Expenses	\$4,531,029	-	-	-	\$0	-
DEBT SERVICES	\$3,831,577	\$6,617,959	\$7,169,409	\$7,189,943	\$566,271	\$7,756,214
EXPENSES TOTAL	<u>\$8,362,606</u>	<u>\$6,617,959</u>	<u>\$7,169,409</u>	<u>\$7,189,943</u>	<u>\$566,271</u>	<u>\$7,756,214</u>

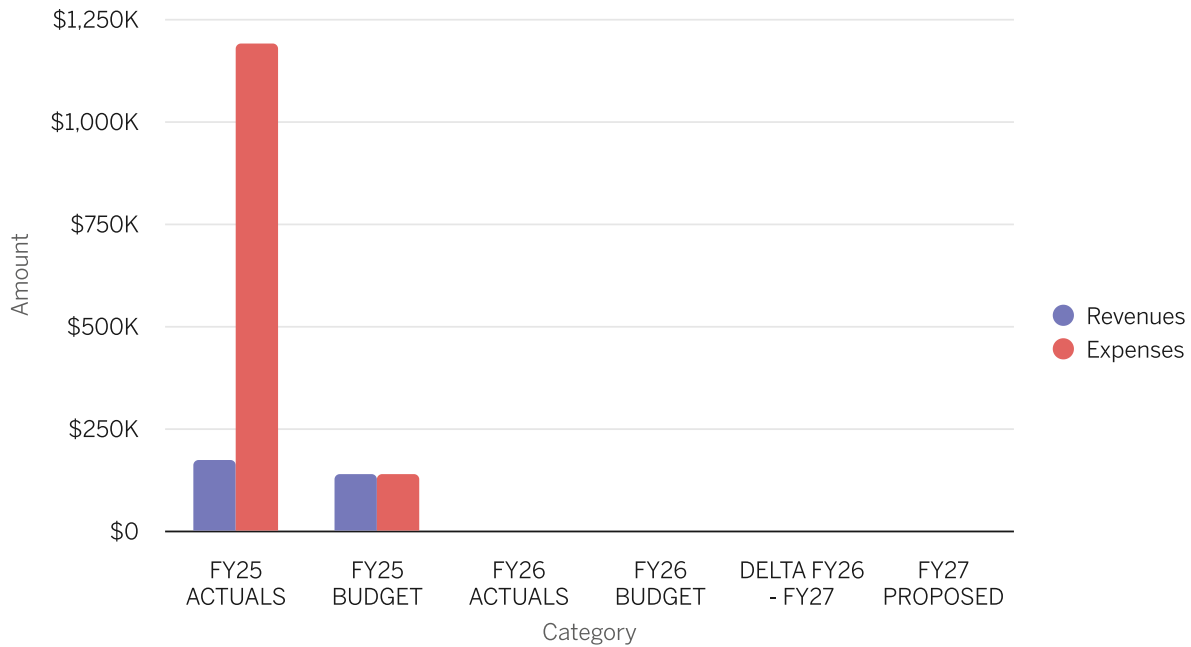
History. Nature. Community.





WATER & WASTEWATER FUND

FUND 202. CIP



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
W/WW CIP						
INTEREST INCOME	\$61,113	\$30,000	-	-	\$0	\$0
TRANSFERS IN	\$110,000	\$110,000	-	-	\$0	\$0
W/WW CIP TOTAL	\$171,113	\$140,000	-	-	\$0	\$0
REVENUES TOTAL	\$171,113	\$140,000	-	-	\$0	\$0
Expenses						
MAINTENANCE & REPAIRS	\$32,006	\$140,000	\$0	-	\$0	\$0
CAPITAL OUTLAY	\$16,700	-	-	-	\$0	-
TRANSFERS OUT	\$1,145,014	-	-	-	\$0	-
EXPENSES TOTAL	\$1,193,720	\$140,000	\$0	-	\$0	\$0

History. Nature. Community.





WATER & WASTEWATER FUND

FUND 202. ENSURING ACCESS TO SAFE DRINKING WATER FOR ALL, WHILE PROTECTING THE HEALTH OF THE COLORADO RIVER

Mission

The Water/Wastewater Department operates to protect the public's health and safety through proper treatment, operation, and maintenance of the water and wastewater systems.

The Department is separated into four (4) divisions:

1. Administration

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



2. Water Distribution/Wastewater Collection

The Water & Wastewater Distribution and Collection Division is comprised of the Systems Foreman, Crew Leader, and six (6) Systems Technicians. Tasked with water and wastewater conveyance throughout the City of Bastrop's water distribution and wastewater collection systems, this division is responsible for the continued improvement,

History. Nature. Community.



maintenance, and emergency response to disruptions of service for 135.3 miles of water main, approximately 4,809 metered water connections, 898 fire hydrants, 135.65 miles of sewer main, and approximately 1,287 wastewater manholes.

3. Water Treatment

The Water Treatment Division includes a Chief Water Treatment Plant Operator and five (5) Water Treatment Plant Operators who perform tasks related to the production of safe and palatable water for the City's customers through proper water treatment, storage, sampling, and laboratory analyses.

4. Wastewater Treatment

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

Services Provided

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

- Water distribution is provided through 135.3 miles of water main lines. It provides clean water to approximately 4,809 metered connections. The system pressure helps lower the cost of insurance by providing adequate fire flow at each of 898 fire hydrants.
- Wastewater collection conveys the wastewater leaving our homes and businesses to a wastewater treatment plant through approximately 135.65 miles of sewer main lines.
- Water treatment ensures proper treatment to provide

clean and safe drinking water for our customers.

Item 8A.

- Wastewater treatment is vital to maintaining a safe and clean drinking water source and protection of our river's ecosystem.

- Treatment Plant Maintenance maintains equipment at both water and wastewater treatment plants and 21 lift stations, ensuring the equipment life expectancy.

Key Accomplishments

Water Operations

The Simsboro Water Treatment Plant is in operation with a fully staffed team.

State and federal drinking water regulations have been achieved with 100% compliance.

Disinfectant residuals, turbidity, pH, and other water quality parameters have been maintained within required limits.

Wastewater Operations

The facility has treated an average of 1.4 million gallons of wastewater per day.

The Wastewater Division is fully staffed.

Rehabilitated pumps and electrical equipment at Central Lift Station.

Water & Wastewater Maintenance

A new mechanic position was created and staffed.

Maintenance staff have worked on 754 issues including generator, pump, and motor repairs, lift station, tank yard, and facility issues, small and heavy equipment and tool repairs, Control Panel and SCADA issues/repairs, chemical feeds, headworks, belt-press, valves, meters, and sampler issues.

Water Distribution/Wastewater Collection

Installation projects have included 1,430 ft. of new water line, 716 ft. of new sewer line and three manholes.

Staff completed a successful acquisition and transition of Hasler Shores water system.



• Prepare for developmental growth through the engineering design of wastewater treatment plant expansion (WWTP #4). Item 8A.

Miscellaneous Accomplishments

We achieved a total water loss of 6.7% in calendar year 2025, well below the national average of 14%.

Staff training hours by Division:

Administrative	270.50
Distribution/Collection	379.50
Water Operations	256.00
Wastewater Operations	297.00
Total Training Hours	1203.00

Completed 19.3 miles of wastewater main smoke testing; found and corrected 105 deficiencies.

Community Impact

- Maintain strict local, state, and federal standards to protect the health and safety of all customers and the environment.
- Implement fiscally sustainable operations by leveraging grant funding opportunities and the proper planning and sequencing of improvement projects.
- Continue to collaborate with both internal and external stakeholders to set, prioritize, and meet operational goals.
- Maintain on-call response readiness to quickly and efficiently respond to issues to reduce the duration of any unplanned water or wastewater outages.

Strategic Priorities

- Maintain high levels of both internal and external customer service by adhering to organizational goals and standards, and the continuing education of Department Staff.
- Ensure water distribution system reliability and sustainability through expansion of the West Water Systems Improvements project. Includes a new water transmission line from the Simsboro WTP, pump station, and elevated storage tank to service West of the Colorado River.





SPECIAL REVENUE FUNDS

SEPARATE AND DISTINCT FUNDS WHO MAY ONLY BE USED FOR THEIR INTENDED PURPOSE, EITHER BY ORDINANCE, STATE LAW, OR FEDERAL REQUIREMENTS. SEPARATE AND DISTINCT FUNDS WHO

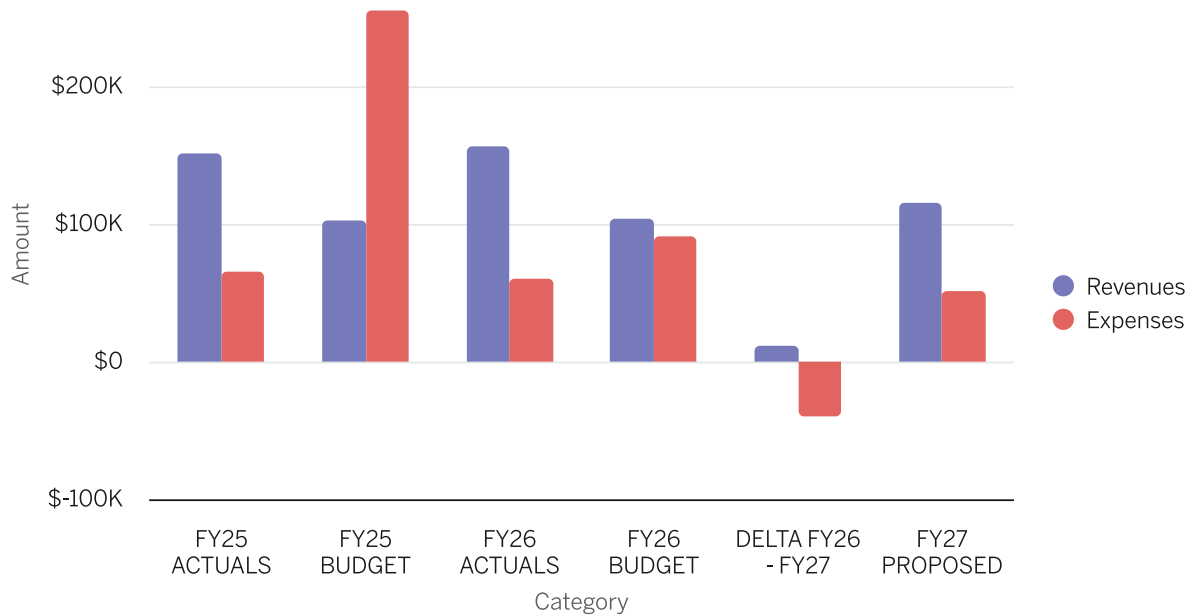


History. Nature. Community.



DESIGNATED SPECIAL REVENUE FUNDS

FUND 102. THIS SEGMENT OF FUNDS IS TIED TO PUBLIC SAFETY AND COURT SECURITY. PARK FUNDS ARE INCLUDED, BUT WILL BE MOVED OUT PRIOR TO THE FINAL BUDGET



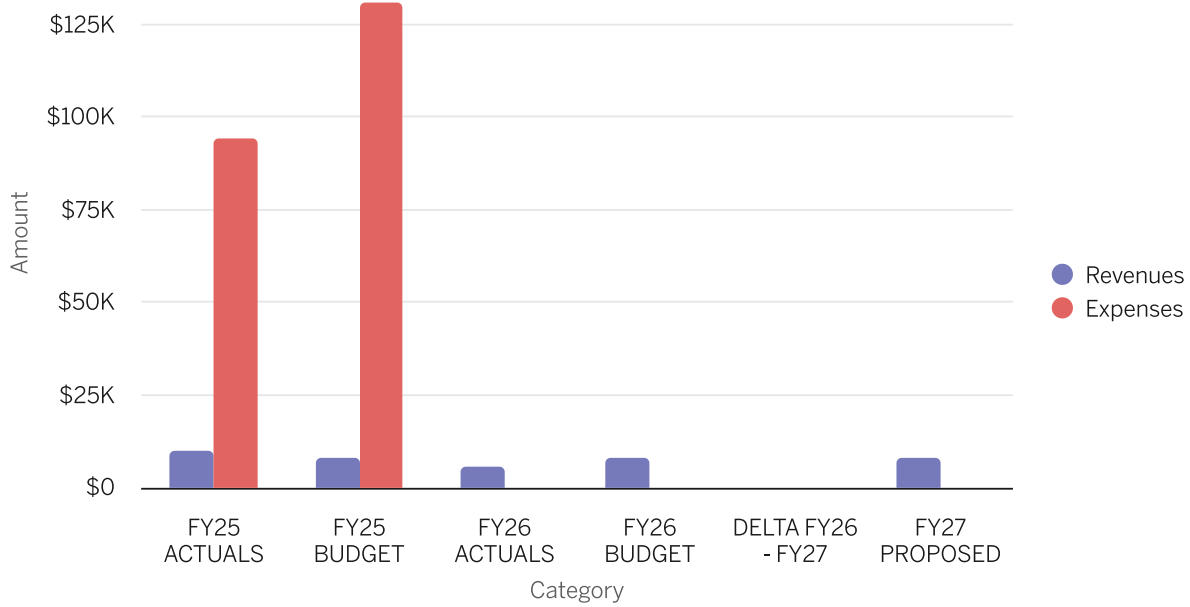
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Designated Fund						
TAXES & PENALTIES	\$14,783	\$24,500	\$14,752	\$24,500	\$0	\$24,500
FINES & FORFEITURES	\$8,746	\$7,500	\$18,370	\$7,500	\$0	\$7,500
LICENSES & PERMITS	-	\$6,000	-	\$6,000	\$0	\$6,000
CHARGES FOR SERVICES	\$9,500	\$5,500	\$24,886	\$5,500	\$0	\$5,500
INTERGOVERNMENTAL	\$4,293	\$3,000	\$4,547	\$3,000	\$0	\$3,000
INTEREST INCOME	\$38,726	\$20,000	\$33,070	\$20,000	\$0	\$20,000
MISCELLANEOUS	\$13,800	-	-	\$10,000	\$10,000	\$20,000
OTHER REVENUE	\$40,505	\$25,710	\$36,602	\$27,210	\$1,500	\$28,710
OTHER SOURCES	\$21,230	\$10,700	\$24,569	-	\$0	\$0
DESIGNATED FUND TOTAL	<u>\$151,583</u>	<u>\$102,910</u>	<u>\$156,795</u>	<u>\$103,710</u>	<u>\$11,500</u>	<u>\$115,210</u>
REVENUES TOTAL	<u>\$151,583</u>	<u>\$102,910</u>	<u>\$156,795</u>	<u>\$103,710</u>	<u>\$11,500</u>	<u>\$115,210</u>

	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
Expenses	-	\$100,000	-	-	\$0	\$0
OTHER CHARGES	\$65,504	\$105,955	\$60,626	\$90,502	-\$39,702	\$50,800
CAPITAL OUTLAY	-	\$50,000	-	-	\$0	\$0
EXPENSES TOTAL	<u>\$65,504</u>	<u>\$255,955</u>	<u>\$60,626</u>	<u>\$90,502</u>	<u>-\$39,702</u>	<u>\$50,800</u>





ONE-TIME FUND



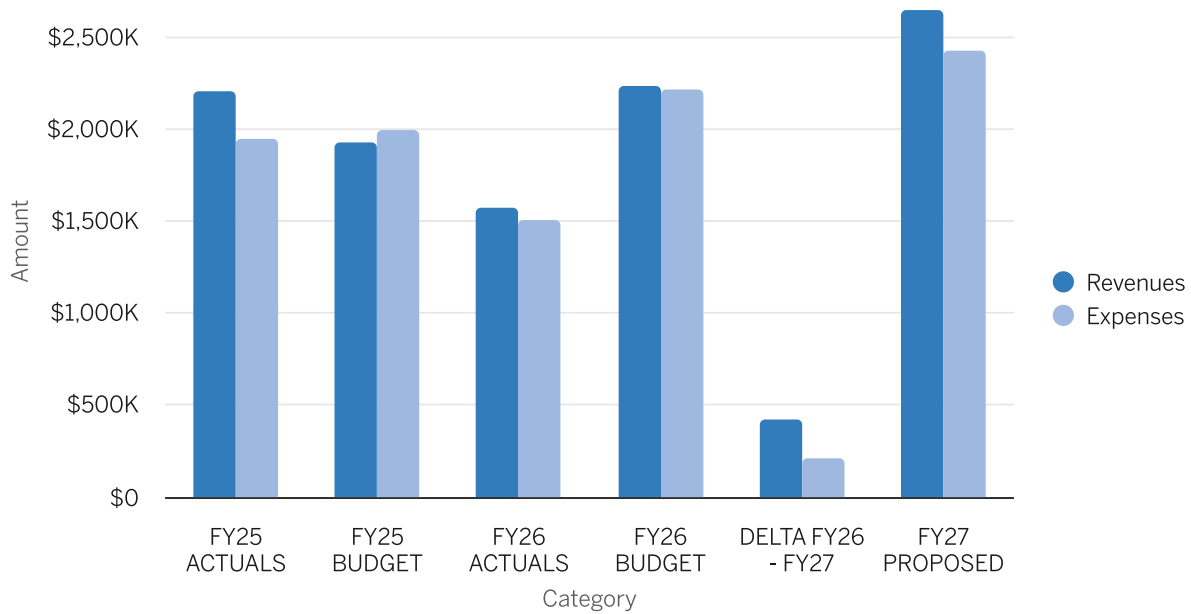
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
General Fund One-Time						
INTEREST INCOME	\$9,959	\$8,000	\$5,567	\$8,000	\$0	\$8,000
GENERAL FUND ONE-TIME TOTAL	\$9,959	\$8,000	\$5,567	\$8,000	\$0	\$8,000
REVENUES TOTAL	\$9,959	\$8,000	\$5,567	\$8,000	\$0	\$8,000
Expenses						
SUPPLIES & MATERIALS	\$6,217	\$6,000	-	-	\$0	\$0
MAINTENANCE & REPAIRS	\$8,571	\$9,000	-	-	\$0	-
CONTRACTUAL SERVICES	-	\$36,000	-	-	\$0	\$0
CAPITAL OUTLAY	\$79,323	\$80,000	-	-	\$0	\$0
EXPENSES TOTAL	\$94,111	\$131,000	-	-	\$0	\$0

History. Nature. Community.



DEVELOPMENT SERVICES

FUND 108. THE ECONOMIC ENGINE FOR THE CITY, HELPING CREATE NEW DEVELOPMENT AND GUIDING GROWTH



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Development Services						
LICENSES & PERMITS	\$2,168,090	\$1,880,000	\$1,524,542	\$2,226,250	\$371,250	\$2,597,500
CHARGES FOR SERVICES	\$85	\$50,000	\$1,282	\$85	\$85	\$170
INTEREST INCOME	\$13,539	-	\$45,938	\$6,000	\$6,000	\$12,000
MISCELLANEOUS	\$22,796	-	-	-	\$0	-
TRANSFERS IN	-	-	-	-	\$40,000	\$40,000
DEVELOPMENT SERVICES TOTAL	<u>\$2,204,510</u>	<u>\$1,930,000</u>	<u>\$1,571,761</u>	<u>\$2,232,335</u>	<u>\$417,335</u>	<u>\$2,649,670</u>
REVENUES TOTAL	<u>\$2,204,510</u>	<u>\$1,930,000</u>	<u>\$1,571,761</u>	<u>\$2,232,335</u>	<u>\$417,335</u>	<u>\$2,649,670</u>

History. Nature. Community.





DEVELOPMENT SERVICES

FUND 108. THE ECONOMIC ENGINE FOR THE CITY, HELPING CREATE NEW DEVELOPMENT AND GUIDING GROWTH

	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
WAGES	\$798,470	\$817,770	\$793,709	\$1,133,160	-\$65,851	\$1,067,309
BENEFITS	\$285,027	\$300,450	\$282,112	\$415,922	-\$25,709	\$390,213
SUPPLIES & MATERIALS	\$42,875	\$45,820	\$28,897	\$51,500	\$29,500	\$81,000
MAINTENANCE & REPAIRS	\$56,953	\$58,852	\$35,916	\$39,500	\$17,500	\$57,000
OCCUPANCY	\$16,743	\$18,000	\$11,128	\$14,700	\$5,400	\$20,100
CONTRACTUAL SERVICES	\$577,513	\$578,913	\$298,043	\$427,221	\$262,939	\$690,160
OTHER CHARGES	\$46,881	\$50,650	\$15,098	\$70,050	\$29,300	\$99,350
CAPITAL OUTLAY	\$40,170	\$40,200	-	-	\$0	-
TRANSFERS OUT	\$83,598	\$83,598	\$42,198	\$63,297	-\$39,952	\$23,345
EXPENSES TOTAL	<u>\$1,948,230</u>	<u>\$1,994,253</u>	<u>\$1,507,099</u>	<u>\$2,215,350</u>	<u>\$213,127</u>	<u>\$2,428,477</u>

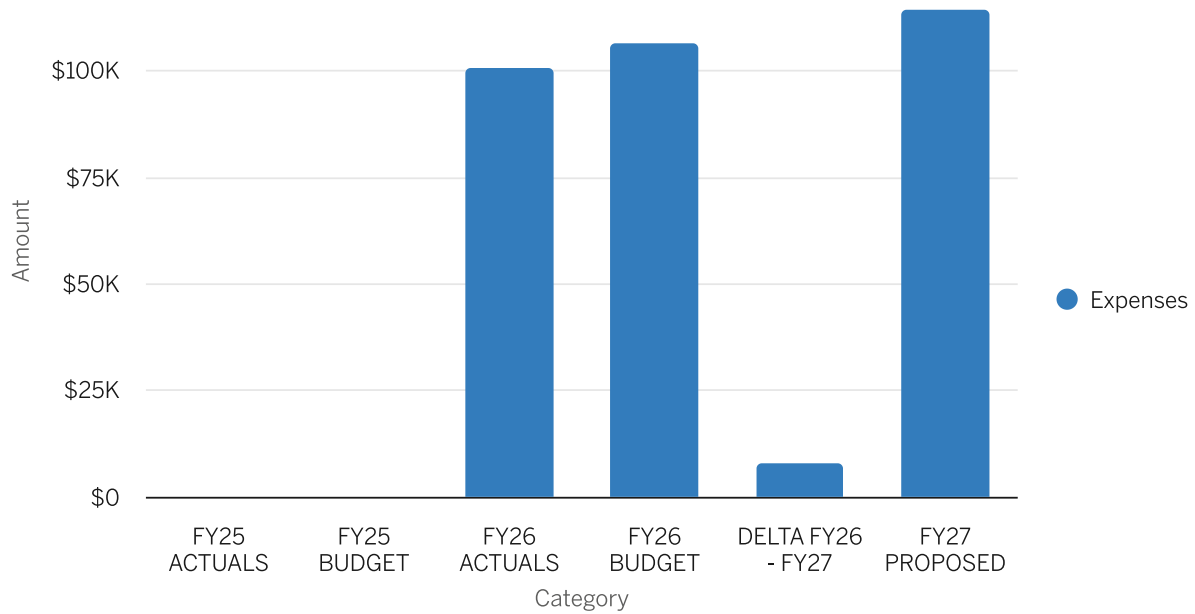
History. Nature. Community.





DEVELOPMENT SERVICES

FUND 108. INFORMATION TECHNOLOGY EXPENSES



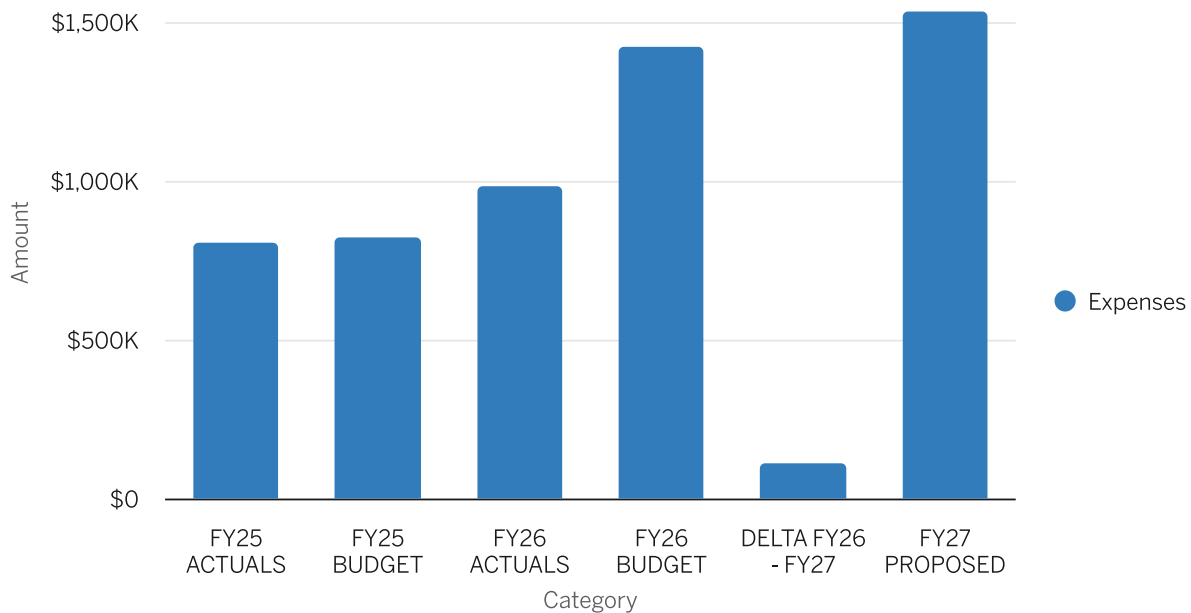
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$75,063	\$86,759	\$6,412	\$93,171
BENEFITS	-	-	\$25,716	\$19,921	\$1,441	\$21,362
EXPENSES TOTAL	<u>-</u>	<u>-</u>	<u>\$100,779</u>	<u>\$106,680</u>	<u>\$7,853</u>	<u>\$114,533</u>

History. Nature. Community.



DEVELOPMENT SERVICES

FUND 108. PLANNING EXPENSES



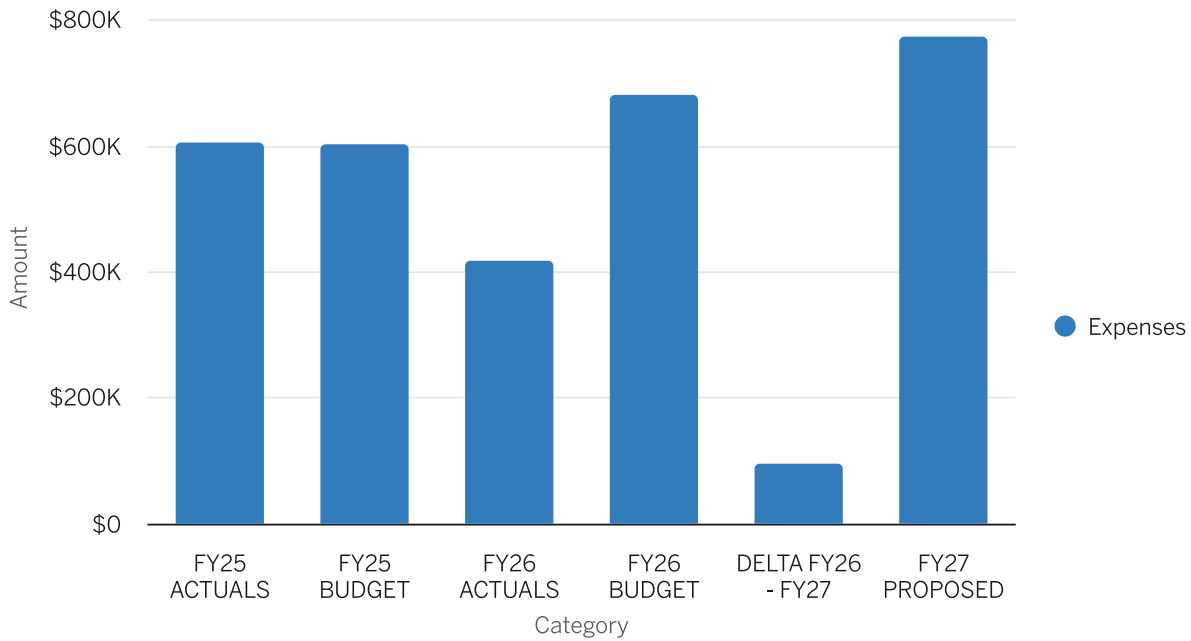
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$345,641	\$346,580	\$524,228	\$742,810	-\$93,366	\$649,444
BENEFITS	\$112,098	\$119,600	\$185,599	\$278,603	-\$35,383	\$243,220
SUPPLIES & MATERIALS	\$18,657	\$20,420	\$9,129	\$19,500	\$16,500	\$36,000
MAINTENANCE & REPAIRS	\$40,563	\$40,600	\$23,919	\$24,500	\$5,500	\$30,000
OCCUPANCY	\$10,311	\$9,600	\$8,245	\$9,700	\$2,600	\$12,300
CONTRACTUAL SERVICES	\$142,784	\$145,000	\$187,335	\$245,785	\$232,113	\$477,898
OTHER CHARGES	\$15,142	\$17,500	\$7,570	\$43,550	\$22,950	\$66,500
CAPITAL OUTLAY	\$40,170	\$40,200	-	-	\$0	-
TRANSFERS OUT	\$83,598	\$83,598	\$42,198	\$63,297	-\$39,952	\$23,345
EXPENSES TOTAL	\$808,965	\$823,098	\$988,222	\$1,427,745	\$110,962	\$1,538,707

History. Nature. Community.



DEVELOPMENT SERVICES

FUND 108. BUILDING INSPECTION EXPENSES



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	\$253,562	\$253,890	\$194,418	\$303,591	\$21,103	\$324,694
BENEFITS	\$95,879	\$95,100	\$70,797	\$117,398	\$8,233	\$125,631
SUPPLIES & MATERIALS	\$20,134	\$20,400	\$19,768	\$32,000	\$13,000	\$45,000
MAINTENANCE & REPAIRS	\$1,138	\$3,000	\$11,997	\$15,000	\$12,000	\$27,000
OCCUPANCY	\$6,432	\$5,900	\$2,882	\$5,000	\$2,800	\$7,800
CONTRACTUAL SERVICES	\$221,952	\$218,158	\$110,708	\$181,436	\$30,826	\$212,262
OTHER CHARGES	\$6,285	\$7,650	\$7,528	\$26,500	\$6,350	\$32,850
EXPENSES TOTAL	<u>\$605,382</u>	<u>\$604,098</u>	<u>\$418,098</u>	<u>\$680,925</u>	<u>\$94,312</u>	<u>\$775,237</u>

History. Nature. Community.





DEVELOPMENT SERVICES

FUND 108. THE ECONOMIC ENGINE FOR THE CITY, HELPING CREATE NEW DEVELOPMENT AND GUIDING GROWTH

MISSION

The City of Bastrop Development Services Department guides responsible growth by providing consistent, transparent, and effective services that support sustainable development, protect community character, and enhance the quality of life for current and future generations.

SERVICES PROVIDED

Planning and Zoning

- Review zoning applications, rezonings, and conditional use permits
- Interpret and administer zoning regulations
- Process variances and appeals
- Support P&Z and ZBA Boards & Commissions
- Manage historic preservation

Subdivision and Platting

- Review preliminary plats, final plats, replats, and minor plats
- Review subdivision construction plans
- Process subdivision variances and waivers

Building Permits and Inspections

- Process and issue residential and commercial building permits
- Review building, mechanical, electrical, and plumbing plans
- Conduct construction inspections

City Signs

- Review permanent and temporary sign permits



Administer banner, monument, wall, and electronic sign regulations

- Address signs placed in rights-of-way or without authorization

Business and Occupancy Services

- Review new business locations for zoning compliance
- Coordinate certificates of occupancy
- Review changes of use and tenant finish-outs
- Provide development guidance to business owners and property owners
- Coordinate fire, health, utility, and building requirements

History. Nature. Community.



Development Information and Customer Service

- Provide zoning, permitting, and development information
- Assist applicants with application requirements and procedures
- Respond to property and land-use inquiries
- Long-Range and Community Development
- Develop amendments to development codes and ordinances
- Coordinate annexation and growth-management activities
- Support economic development and community revitalization efforts

Administrative and Public Process Support

- Prepare staff reports, ordinances, resolutions, and public notices
- Maintain development records and permit databases
- Calculate and collect development-related fees
- Coordinate with applicants, residents, consultants, and public agencies.

Code Compliance / Animal Control

- Investigate property maintenance and zoning complaints
- Enforce nuisance, sign, parking, landscaping, and land-use regulations
- Address unsafe structures and unpermitted construction
- Coordinate compliance deadlines and corrective actions
- Enforce local animal control ordinances and applicable state laws
- Respond to & investigate complaints involving stray, loose, aggressive, injured, or neglected animals
- Capture and transport stray or impounded animals
- Assist with reuniting lost animals with their owners through identification and microchip scanning
- Educate residents about responsible pet ownership, vaccination, microchipping, and animal care requirements
- Support adoption, foster, and rescue placement efforts when applicable
- Respond to wildlife concerns when they present a

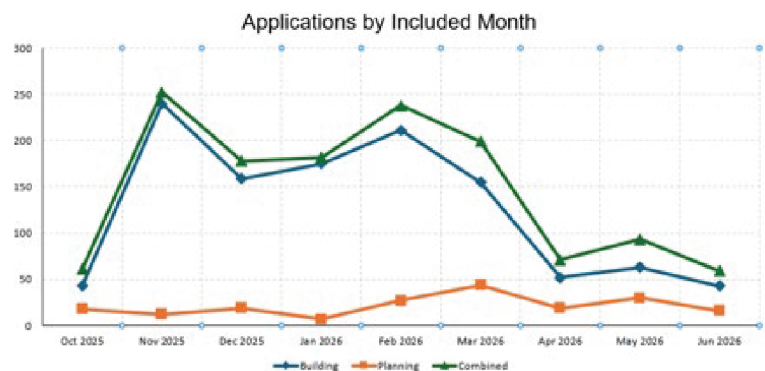
public safety or health risk

- Maintain records related to animal complaints, impoundments, bites, quarantines, and enforcement actions

KEY ACCOMPLISHMENTS

- Adoption of the Bastrop Development Code to replace the Bastrop Building Block (B3) code
- Reinstated the Zoning Board of Adjustments
- Conducted numerous pre-application meetings and applicant assistance services
- Increased the number of permits and inspections completed within established timeframes
- Implemented a free microchipping station located at the Bastrop Police Department that citizens can use to reunite lost pets with their owners
- Permit Metrics (Oct 2025-May 2026)

Period	Building	Planning	Combined
Oct 2025	43	18	61
Nov 2025	240	12	252
Dec 2025	159	19	178
Jan 2026	175	7	182
Feb 2026	211	27	238
Mar 2026	155	44	199
Apr 2026	52	19	71
May 2026	63	30	93
Jun 2026	43	16	59



COMMUNITY IMPACT

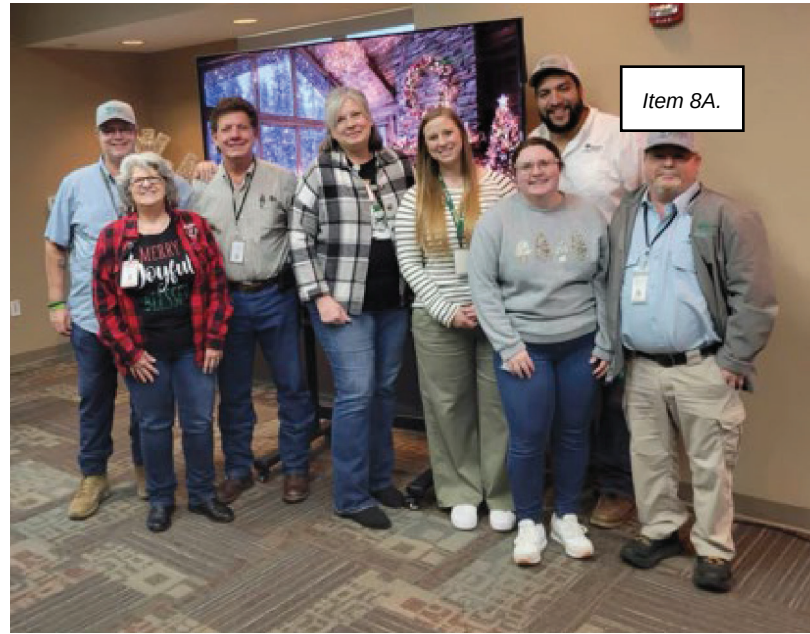
The Development Services Department for the City of Bastrop plays a vital role in shaping a safe, attractive, and economically resilient community. Through thoughtful planning, consistent code administration, coordinated development review, building safety, code compliance,



and animal control services, the department helps protect property values, support responsible investment, preserve community character, and improve the quality of life for residents, businesses, and future generations.

STRATEGIC PRIORITIES

- Continue to grow professionally, efficiently and operationally as a department in assisting citizens, property owners, builders, developers, and others as it relates to platting, development requirements and general permitting. This will be achieved by across-the-department team building, individual training, self-development and obtaining certifications.
- Continue to identify and address ordinance and code amendment needs and update as needed. This will be achieved through City staff and workshops with the different boards and City Council.
- Identify areas of process improvement consisting of, but not limited to, software, checklists, and providing public information as it relates to ordinance requirements. This will be achieved by updating checklists, the MyGov portal, department websites, and clarifying and compiling code amendments.
- Updating the Transportation Master Plan (TMP) in preparation for the future expected growth within Bastrop City Limits
- Increasing the number of locally recognized Historical Structures in Bastrop. Several of the historic homes are currently listed on the State and National Levels and we are working to make sure they are recognized on the local level as well in an effort to preserve the history of Bastrop that makes this town unique.
- Assist in the Development Process for upcoming Developments that are a vital component of Bastrop's Growth



We have a goal of continuing to increase the amount of permits applied for and issued as a direct result of public education and connecting with homeowners, small businesses, real estate agents, developers, etc. to educate important development processes as it relates to required permit applications, MyGov education, inspection process, etc.

Goals:

Provide timely permit review and processing

Average review time by permit type; percentage of reviews completed within adopted timelines; permit backlog; number of resubmittal cycles

Complete 90% of residential permit reviews within 10 business days and commercial reviews (excluding DRC related projects) within 15 business days

Continue to deliver responsive customer service

Average response time for calls and emails; percentage of inquiries answered within one business day; customer satisfaction rating; number of unresolved inquiries

Respond to 95% of customer inquiries within one business day

Support predictable development review

Percentage of pre-application meetings completed within a stated timeframe; percentage of projects receiving written comments by the scheduled date; number of missed review deadlines

Hold pre-application meetings within 10 business days of request and issue written comments within 3 business days after the meeting

Improve inspection efficiency

Percentage of inspections completed on the requested day; average inspection turnaround time; number of failed inspections; average number of inspections per permit

Complete 95% of inspections on the requested business day

Manage code enforcement effectively

Average time from complaint to initial inspection;

percentage of cases voluntarily corrected; average closure time; number of repeat offenders

Conduct initial inspections within 2 business days and achieve voluntary compliance in 80% of cases

Improve employee knowledge and retention

Training hours per employee; certifications earned; cross-training completion; employee turnover; vacant-position duration

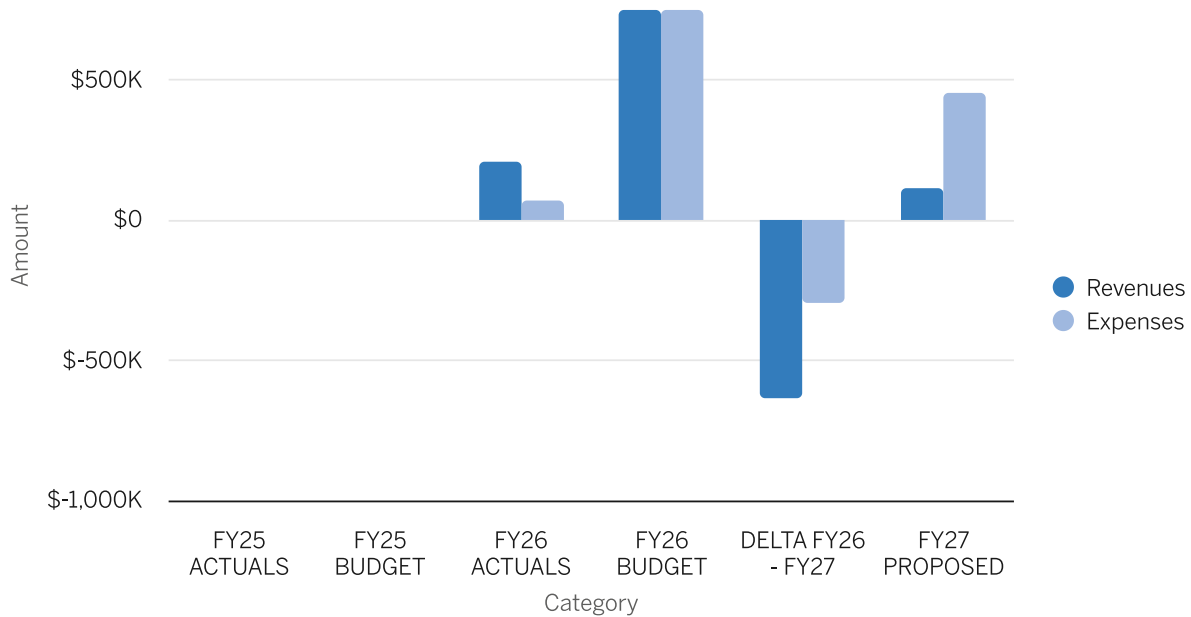
Provide at least 24 hours of professional training per employee annually

Item 8A.



ENGINEERING FUND

FUND 101. DEPARTMENT 16. ENSURING THE CITY IS BUILT SAFE AND FOR THE LONG TERM. THIS FUND WILL TRANSITION INTO A SPECIAL REVENUE FUND BY THE NEXT FISCAL YEAR



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Engineering						
INTERGOVERNMENTAL	-	-	\$42,198	\$63,297	-\$39,952	\$23,345
TRANSFERS IN	-	-	\$168,792	\$686,272	-\$592,892	\$93,380
ENGINEERING TOTAL	-	-	\$210,990	\$749,569	-\$632,844	\$116,725
REVENUES TOTAL	-	-	\$210,990	\$749,569	-\$632,844	\$116,725
Expenses						
WAGES	-	-	\$13,784	\$464,655	-\$220,040	\$244,615
BENEFITS	-	-	\$7,529	\$153,131	-\$58,674	\$94,457
SUPPLIES & MATERIALS	-	-	\$3,320	\$10,000	-\$600	\$9,400
MAINTENANCE & REPAIRS	-	-	\$26,400	-	\$500	\$500
OCCUPANCY	-	-	\$1,242	\$2,400	\$0	\$2,400
CONTRACTUAL SERVICES	-	-	\$13,067	\$104,883	-\$14,961	\$89,922
OTHER CHARGES	-	-	\$7,171	\$14,500	\$0	\$14,500
EXPENSES TOTAL	-	-	\$72,514	\$749,569	-\$293,775	\$455,794





ENGINEERING FUND

FUND 101. DEPARTMENT 16. ENSURING THE CITY IS BUILT SAFE AND FOR THE LONG TERM. THIS FUND WILL TRANSITION INTO A SPECIAL REVENUE FUND BY THE NEXT FISCAL YEAR

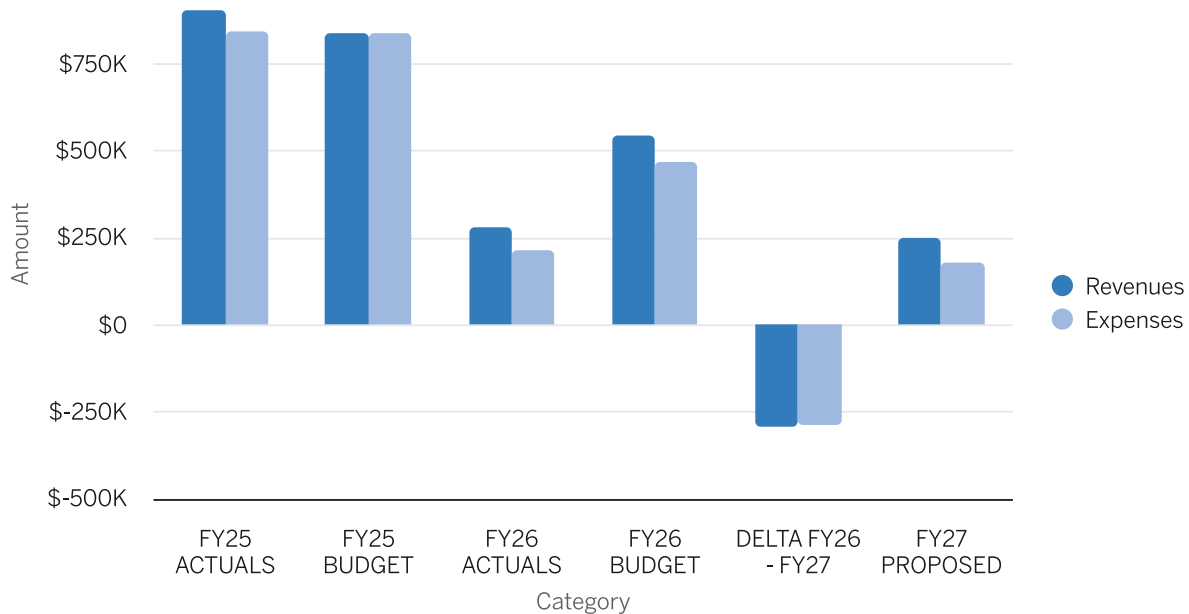


History. Nature. Community.



FAIRVIEW CEMETERY OPERATING FUND

FUND 525. FAIRVIEW CEMETERY IS THE LARGEST, OLDEST AND MOST HISTORIC BURIAL GROUND IN BASTROP, TEXAS



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Fairview Cemetery-Operating						
INTEREST INCOME	-\$1,474	\$3,500	\$5,531	\$3,500	\$0	\$3,500
MISCELLANEOUS	\$248,380	\$185,325	\$243,385	\$247,300	\$0	\$247,300
TRANSFERS IN	\$658,228	\$650,000	\$32,964	\$293,469	-\$293,469	\$0
FAIRVIEW CEMETERY-OPERATING TOTAL	<u>\$905,134</u>	<u>\$838,825</u>	<u>\$281,880</u>	<u>\$544,269</u>	<u>-\$293,469</u>	<u>\$250,800</u>
REVENUES TOTAL	<u>\$905,134</u>	<u>\$838,825</u>	<u>\$281,880</u>	<u>\$544,269</u>	<u>-\$293,469</u>	<u>\$250,800</u>

History. Nature. Community.





FAIRVIEW CEMETERY OPERATING FUND

CONTINUED

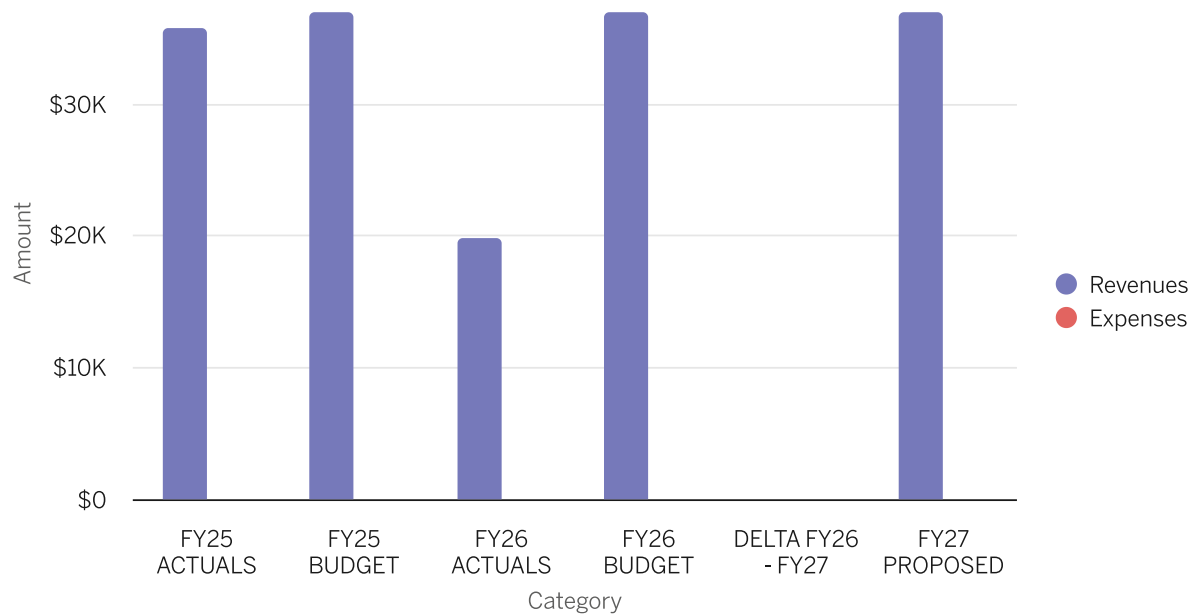
	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
Expenses	-	-	\$15	-	\$0	\$0
WAGES	\$52,121	\$52,140	\$47,580	\$54,223	\$4,137	\$58,360
BENEFITS	\$21,948	\$20,997	\$20,576	\$24,705	\$1,854	\$26,559
SUPPLIES & MATERIALS	\$4,129	\$7,750	\$4,212	\$7,750	\$0	\$7,750
MAINTENANCE & REPAIRS	\$6,391	\$8,500	\$24,320	\$8,500	\$0	\$8,500
OCCUPANCY	\$4,020	\$2,600	\$2,875	\$2,600	\$0	\$2,600
CONTRACTUAL SERVICES	\$93,408	\$92,725	\$79,223	\$72,550	\$0	\$72,550
OTHER CHARGES	\$879	\$880	\$656	\$880	\$0	\$880
CONTINGENCY	-	\$3,000	-	\$3,000	\$0	\$3,000
CAPITAL OUTLAY	\$658,228	\$650,000	\$32,964	\$293,469	-\$293,469	\$0
EXPENSES TOTAL	<u>\$841,125</u>	<u>\$838,592</u>	<u>\$212,421</u>	<u>\$467,677</u>	<u>-\$287,478</u>	<u>\$180,199</u>

History. Nature. Community.



FAIRVIEW CEMETERY PERMANENT FUND

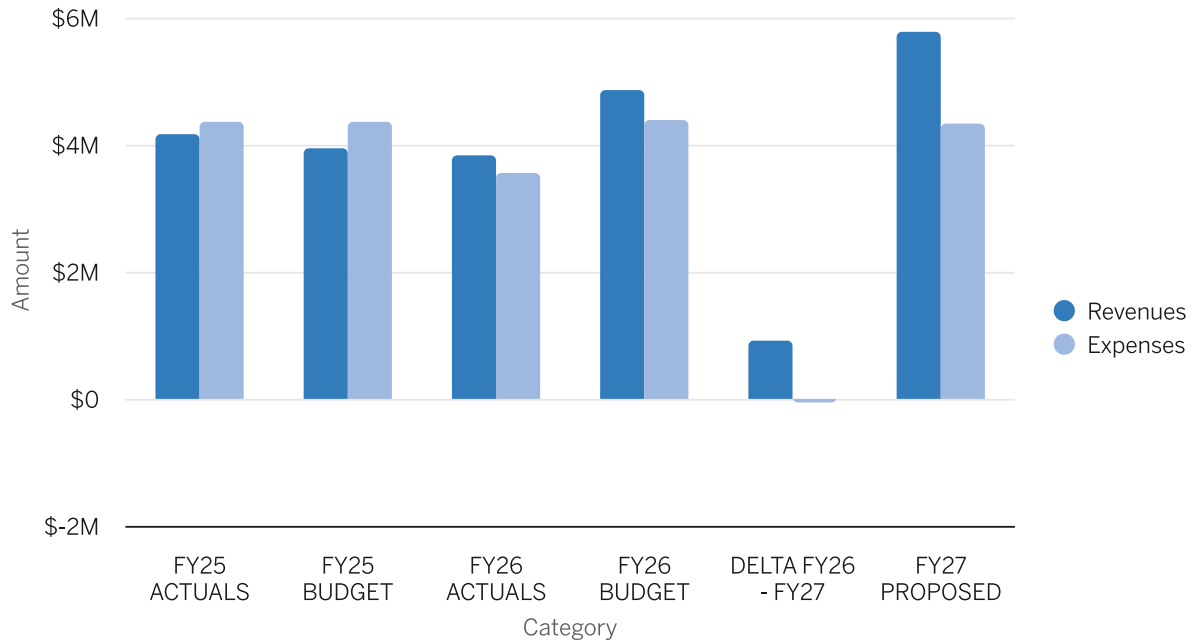
THE FAIRVIEW CEMETERY PERMANENT FUND IS A FUND ESTABLISHED TO ENSURE THE LONG-TERM
UPKEEP OF FAIRVIEW CEMETERY ENSURING A WELL-MAINTAINED RESTING PLACE



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Fairview Cemetery-Perm						
INTEREST INCOME	\$10,622	\$15,000	\$3,531	\$15,000	\$0	\$15,000
MISCELLANEOUS	\$25,100	\$22,000	\$16,300	\$22,000	\$0	\$22,000
FAIRVIEW CEMETERY- PERM TOTAL	<u>\$35,722</u>	<u>\$37,000</u>	<u>\$19,831</u>	<u>\$37,000</u>	<u>\$0</u>	<u>\$37,000</u>
REVENUES TOTAL	<u>\$35,722</u>	<u>\$37,000</u>	<u>\$19,831</u>	<u>\$37,000</u>	<u>\$0</u>	<u>\$37,000</u>

History. Nature. Community.

HOTEL OCCUPANCY FUND



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Hotel/Motel Tax Fund						
TAXES & PENALTIES	\$3,601,541	\$3,500,000	\$3,435,934	\$4,375,606	\$875,606	\$5,251,212
LICENSES & PERMITS	\$675	\$2,000	\$4,716	\$2,000	\$0	\$2,000
CHARGES FOR SERVICES	\$288,122	\$301,000	\$255,771	\$316,000	\$15,000	\$331,000
INTERGOVERNMENTAL	\$57,200	\$40,000	\$20,833	\$65,000	\$25,000	\$90,000
INTEREST INCOME	\$168,792	\$115,000	\$117,589	\$115,000	\$0	\$115,000
MISCELLANEOUS	\$57,755	-	\$12,784	-	\$0	\$0
HOTEL/MOTEL TAX FUND TOTAL	\$4,174,085	\$3,958,000	\$3,847,627	\$4,873,606	\$915,606	\$5,789,212
REVENUES TOTAL	\$4,174,085	\$3,958,000	\$3,847,627	\$4,873,606	\$915,606	\$5,789,212

History. Nature. Community.



HOTEL OCCUPANCY FUND

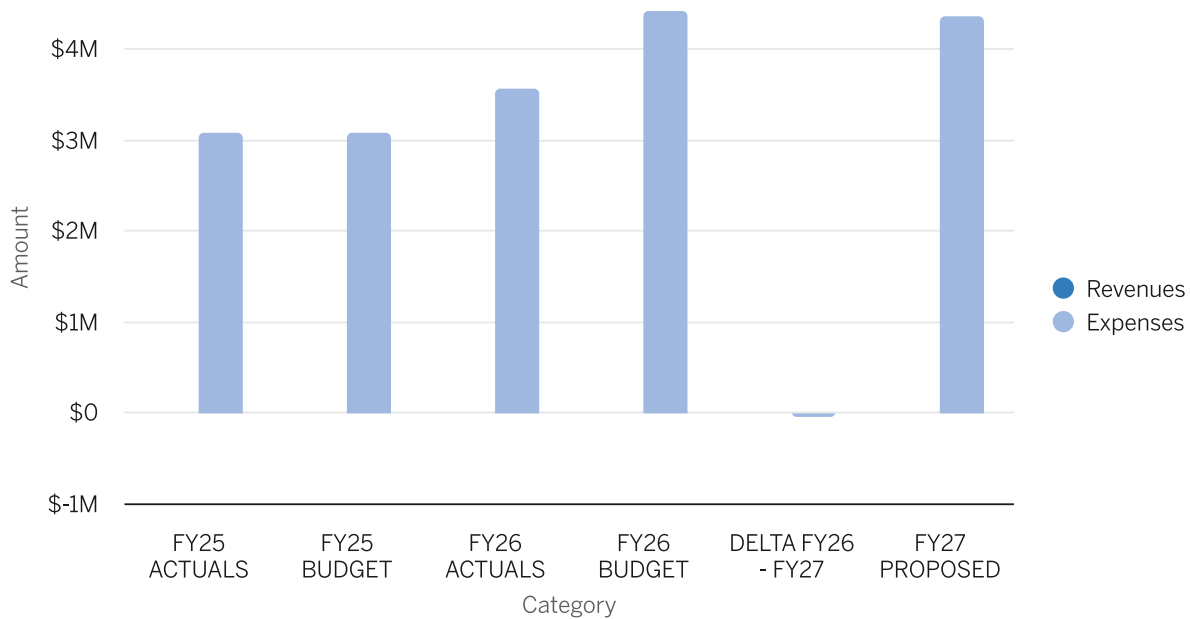
CONTINUED

	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
WAGES	\$471,708	\$473,124	\$553,834	\$776,621	-\$75,070	\$701,551
BENEFITS	\$167,492	\$164,431	\$212,643	\$307,039	-\$20,343	\$286,696
SUPPLIES & MATERIALS	\$35,855	\$41,500	\$34,855	\$85,700	\$38,500	\$124,200
MAINTENANCE & REPAIRS	\$116,524	\$39,500	\$48,815	\$104,500	\$51,200	\$155,700
OCCUPANCY	\$4,251	\$41,596	\$47,395	\$49,800	\$0	\$49,800
CONTRACTUAL SERVICES	\$2,567,974	\$2,806,106	\$1,652,580	\$1,683,570	-\$116,261	\$1,567,309
OTHER CHARGES	\$290,513	\$295,760	\$469,412	\$641,760	\$130,500	\$772,260
CONTINGENCY	\$10,471	\$10,500	\$5,343	\$28,500	\$0	\$28,500
CAPITAL OUTLAY	\$188,123	-	\$641	-	\$0	\$0
TRANSFERS OUT	\$517,600	\$517,600	\$551,600	\$736,600	-\$57,000	\$679,600
EXPENSES TOTAL	<u>\$4,370,510</u>	<u>\$4,390,117</u>	<u>\$3,577,118</u>	<u>\$4,414,090</u>	<u>-\$48,474</u>	<u>\$4,365,616</u>

History. Nature. Community.



DISCOVER BASTROP



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$553,834	\$776,621	-\$75,070	\$701,551
BENEFITS	\$0	-	\$212,643	\$307,039	-\$20,343	\$286,696
SUPPLIES & MATERIALS	\$206	-	\$34,770	\$85,700	\$38,500	\$124,200
MAINTENANCE & REPAIRS	\$84,473	-	\$48,815	\$104,500	\$51,200	\$155,700
OCCUPANCY	-	-	\$47,395	\$49,800	\$0	\$49,800
CONTRACTUAL SERVICES	\$2,170,619	\$2,429,840	\$1,652,580	\$1,683,570	-\$116,261	\$1,567,309
OTHER CHARGES	\$125,963	\$125,000	\$469,412	\$641,760	\$130,500	\$772,260
CONTINGENCY	-	-	\$5,343	\$28,500	\$0	\$28,500
CAPITAL OUTLAY	\$188,123	-	\$641	-	\$0	\$0
TRANSFERS OUT	\$517,600	\$517,600	\$551,600	\$736,600	-\$57,000	\$679,600
EXPENSES TOTAL	\$3,086,984	\$3,072,440	\$3,577,032	\$4,414,090	-\$48,474	\$4,365,616

History. Nature. Community.





DISCOVER BASTROP



MISSION

Discover Bastrop serves as the City of Bastrop's destination management department which works to strengthen Bastrop's economy, enhance quality of life and elevate the community's identity as a premier destination for visitors, residents, businesses, and investors.

SERVICES PROVIDED

The Discover Bastrop department includes the following areas of service:

- Tourism Development
- Destination Marketing
- Downtown Revitalization
- Cultural Arts
- Special Events
- Convention Center
- Group Sales
- Strategic Hotel Occupancy Tax (HOT) Investments

By aligning tourism, downtown development, cultural programming, and

History. Nature. Community.





destination experiences under one department, Discover Bastrop creates a coordinated approach to community development and economic growth.

Through strategic partnerships, responsible stewardship of public resources, and innovative programming, the department supports local businesses, drives visitor spending, increases hotel occupancy, activates public spaces, and preserves the unique character that makes Bastrop a desirable place to live, work, and visit.

KEY ACCOMPLISHMENTS

Since its formation, Discover Bastrop has successfully integrated multiple programs and services into a unified structure, creating operational efficiencies, enhancing collaboration, and maximizing the impact of HOT-funded initiatives throughout the community.

Discover Bastrop earned the 2025 Department of the Year award presented by the City of Bastrop, which was a monumental honor for our new team.

COMMUNITY IMPACT

Discover Bastrop enhances the quality of life for residents while supporting economic growth through tourism, downtown revitalization, cultural arts, destination marketing, and community events. The department's efforts help generate visitor spending that supports local businesses, creates jobs, increases Hotel Occupancy Tax revenues, and reduces the burden on local taxpayers by leveraging tourism-generated funding for community improvements.

Through strategic investments in public art, historic preservation, beautification projects, special events, and cultural programming, Discover Bastrop helps create vibrant public spaces and experiences that benefit both residents and visitors. The department also supports local businesses by promoting Bastrop as a destination, increasing foot traffic, attracting new customers, and fostering a strong and resilient local economy.

By coordinating tourism, cultural assets, development, and community experiences under one department, Discover Bastrop strengthens community identity, enhances Bastrop's reputation as a premier Texas destination, and contributes to a thriving, connected, and welcoming community. Item 8A.

Tourism Development & Marketing

Funding will support destination marketing initiatives, visitor attraction efforts, convention and group sales activities, digital marketing campaigns, website management, visitor publications, and tourism research. Marketing efforts will continue to focus on increasing overnight visitation, hotel occupancy, visitor spending, and awareness of Bastrop's unique assets.

Destination Development & Strategic Investments

The department will continue to administer and monitor strategic HOT-funded initiatives, including tourism grants, cultural attractions, destination enhancement projects, and hotel incentive programs designed to attract conferences, sporting events, and group travel opportunities.

Events & Community Activation

Funding supports the planning, coordination, and promotion of signature community events, festivals, downtown activations, and tourism-driving experiences that contribute to economic activity, community engagement, and destination awareness.

Arts, Culture & Placemaking

Resources will support Cultural Arts Committee projects such as mural and placemaking efforts, public art initiatives and cultural programming that enhances community identity and visitor experiences.

STRATEGIC PRIORITIES

Goal #1 - Drive Tourism and Economic Impact
Increase overnight visitation, hotel occupancy, visitor spending, and



tourism-related economic activity through strategic destination marketing, convention and group sales, event development, and partnership-driven tourism initiatives.

Key Focus Areas:

- Expand convention, meeting, and group travel recruitment efforts.
- Implement the Hotel Incentive Program to attract new bookings and events.
- Increase tourism-related economic impact through strategic marketing campaigns.
- Strengthen relationships with hotels, attractions, and tourism partners.
- Utilize data and performance metrics to guide tourism investment decisions.

Goal #2 - Strengthen Downtown Bastrop and Community Assets

Support the long-term vitality of Downtown Bastrop and the community's cultural, historic, and recreational assets through preservation-based economic development, placemaking, and strategic investment.

Key Focus Areas:

- Maintain Main Street America Accreditation standards.
- Advance downtown revitalization and beautification

initiatives.

- Support business retention, recruitment, and occupancy efforts.
- Expand public art, cultural district, and placemaking projects.
- Promote heritage tourism and preservation initiatives that reinforce Bastrop's unique identity.

Goal #3 - Create Exceptional Experiences and Community Connections

Deliver high-quality events, programs, and cultural experiences that enhance quality of life, foster community pride, and position Bastrop as a year-round destination.

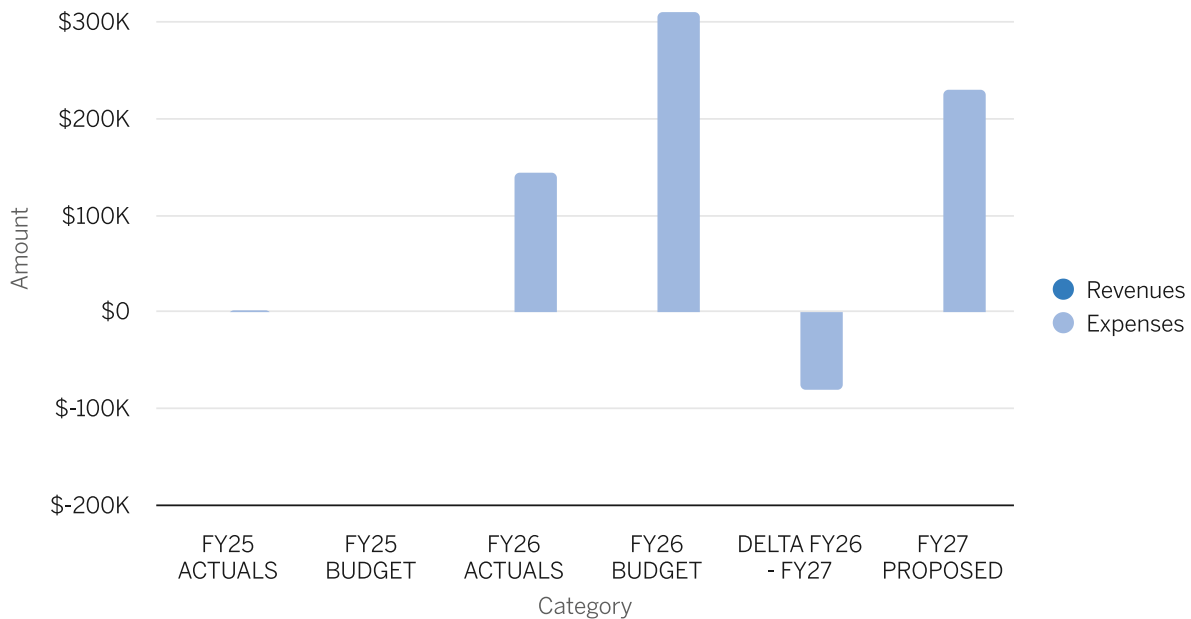
Key Focus Areas:

- Enhance and grow signature festivals, events, and downtown activations.
- Expand arts, cultural, and recreational programming opportunities.
- Increase community participation and visitor engagement.
- Strengthen partnerships with community organizations and stakeholders.
- Improve event sustainability, sponsorship development, and operational effectiveness.



CONVENTION CENTER

A DIVISION OF THE DISCOVER BASTROP DEPARTMENT



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$42,591	\$63,308	-\$63,308	\$0
BENEFITS	-	-	\$16,691	\$25,088	-\$25,088	\$0
SUPPLIES & MATERIALS	\$139	-	\$1,325	\$8,000	\$0	\$8,000
OCCUPANCY	-	-	\$1,299	\$1,800	\$0	\$1,800
CONTRACTUAL SERVICES	-	-	\$20,515	\$81,480	\$7,651	\$89,131
OTHER CHARGES	\$963	-	\$55,447	\$102,760	\$0	\$102,760
CONTINGENCY	-	-	\$5,343	\$28,500	\$0	\$28,500
EXPENSES TOTAL	\$1,102	-	\$143,211	\$310,936	-\$80,745	\$230,191

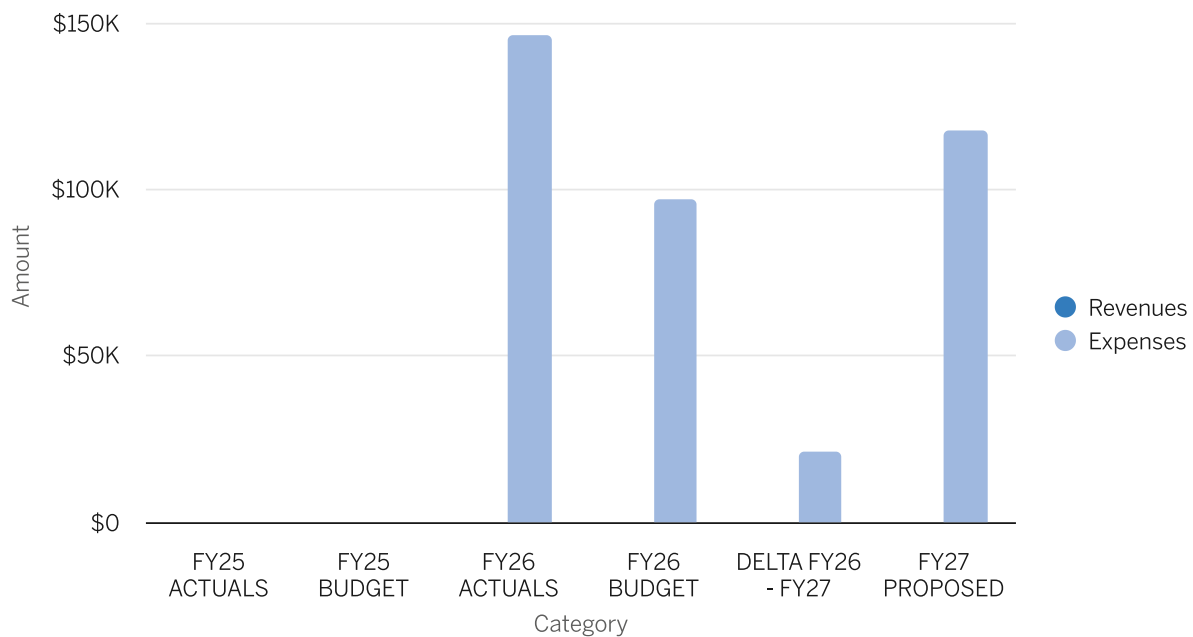
History. Nature. Community.





CULTURAL ARTS COMMITTEE

A DIVISION OF THE DISCOVER BASTROP DEPARTMENT



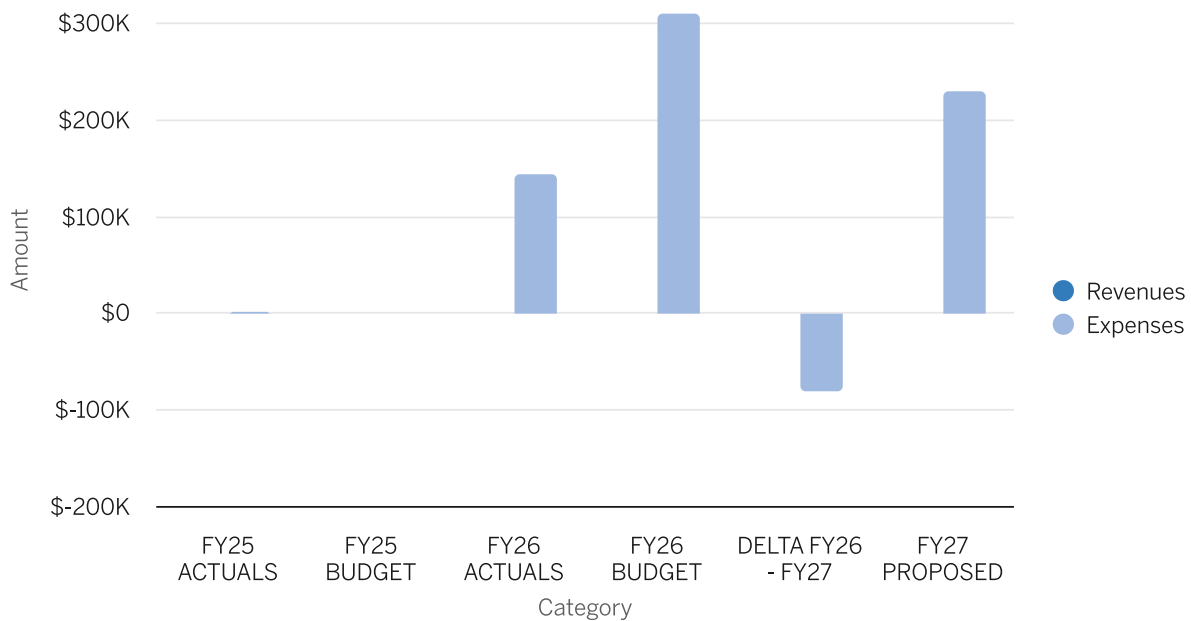
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$60,511	\$33,257	\$2,595	\$35,852
BENEFITS	-	-	\$23,037	\$8,322	\$5,571	\$13,893
SUPPLIES & MATERIALS	-	-	-	\$2,000	-\$2,000	\$0
MAINTENANCE & REPAIRS	-	-	-	\$5,000	-\$5,000	\$0
CONTRACTUAL SERVICES	-	-	\$62,109	\$47,500	\$6,000	\$53,500
OTHER CHARGES	-	-	\$1,136	\$1,000	\$14,000	\$15,000
EXPENSES TOTAL	-	-	\$146,794	\$97,079	\$21,166	\$118,245

History. Nature. Community.



MAIN STREET

A DIVISION OF THE DISCOVER BASTROP DEPARTMENT



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$42,591	\$63,308	-\$63,308	\$0
BENEFITS	-	-	\$16,691	\$25,088	-\$25,088	\$0
SUPPLIES & MATERIALS	\$139	-	\$1,325	\$8,000	\$0	\$8,000
OCCUPANCY	-	-	\$1,299	\$1,800	\$0	\$1,800
CONTRACTUAL SERVICES	-	-	\$20,515	\$81,480	\$7,651	\$89,131
OTHER CHARGES	\$963	-	\$55,447	\$102,760	\$0	\$102,760
CONTINGENCY	-	-	\$5,343	\$28,500	\$0	\$28,500
EXPENSES TOTAL	\$1,102	-	\$143,211	\$310,936	-\$80,745	\$230,191

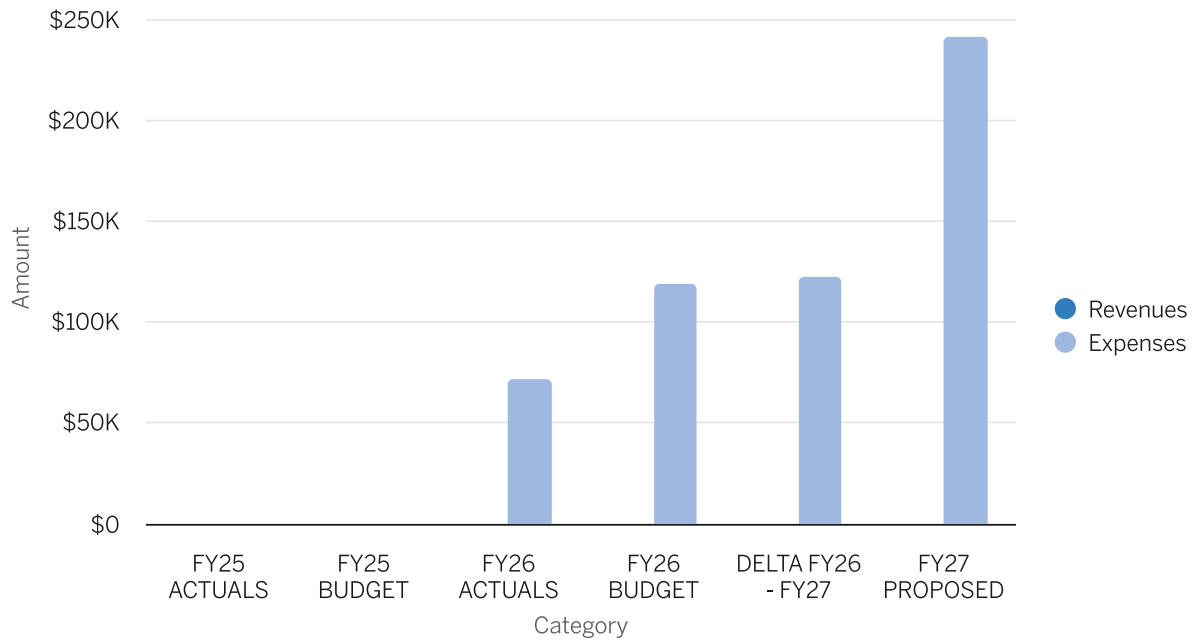
History. Nature. Community.





SPECIAL EVENTS

A DIVISION OF THE DISCOVER BASTROP DEPARTMENT



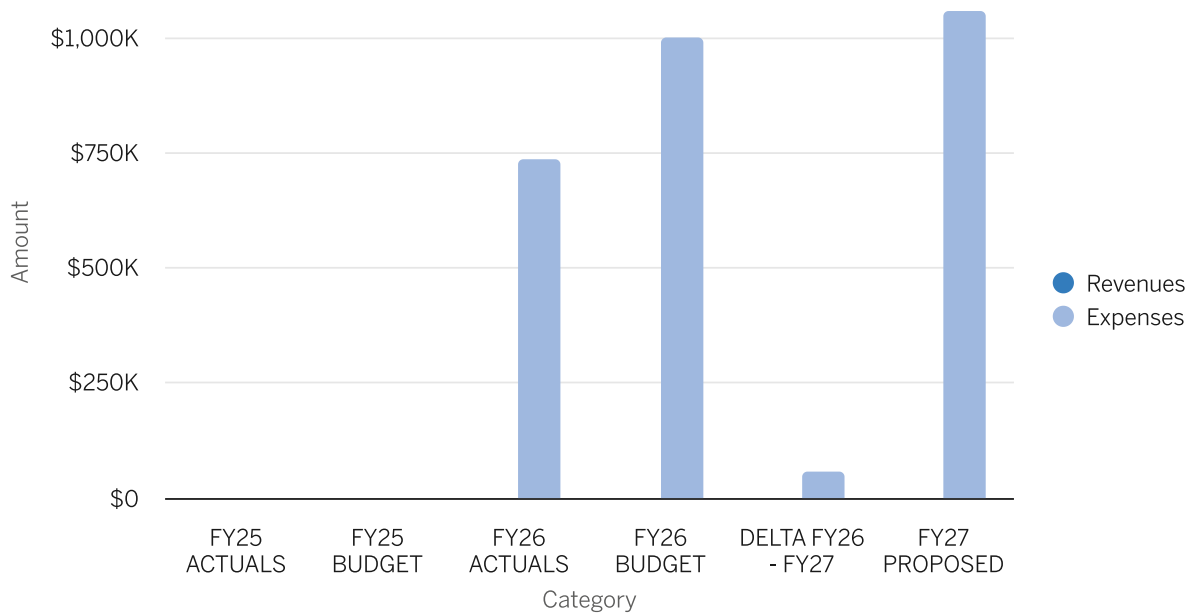
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$27,153	\$36,709	\$1,880	\$38,589
BENEFITS	-	-	\$10,385	\$8,634	\$560	\$9,194
SUPPLIES & MATERIALS	-	-	-	-	\$5,000	\$5,000
CONTRACTUAL SERVICES	-	-	\$4,106	\$10,000	\$0	\$10,000
OTHER CHARGES	-	-	\$29,902	\$64,000	\$115,000	\$179,000
EXPENSES TOTAL	-	-	<u>\$71,546</u>	<u>\$119,343</u>	<u>\$122,440</u>	<u>\$241,783</u>

History. Nature. Community.



MARKETING

A DIVISION OF THE DISCOVER BASTROP DEPARTMENT

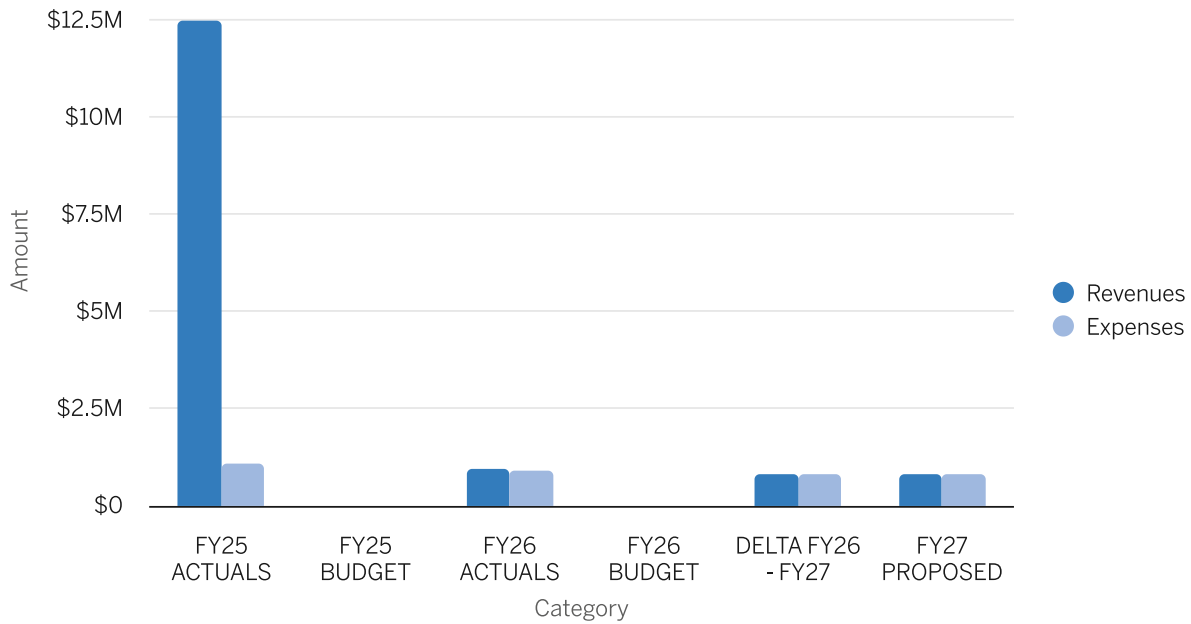


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$287,130	\$403,266	\$31,738	\$435,004
BENEFITS	\$0	-	\$118,571	\$178,603	\$18,174	\$196,777
SUPPLIES & MATERIALS	-	-	\$21,059	\$43,700	\$500	\$44,200
MAINTENANCE & REPAIRS	-	-	\$38,195	\$49,500	\$1,200	\$50,700
OCCUPANCY	-	-	\$46,096	\$47,100	\$0	\$47,100
CONTRACTUAL SERVICES	-	-	\$216,918	\$269,785	-\$20,887	\$248,898
OTHER CHARGES	-	-	\$7,848	\$11,000	\$26,500	\$37,500
EXPENSES TOTAL	\$0	-	\$735,818	\$1,002,954	\$57,225	\$1,060,179

History. Nature. Community.



VALVERDE PID



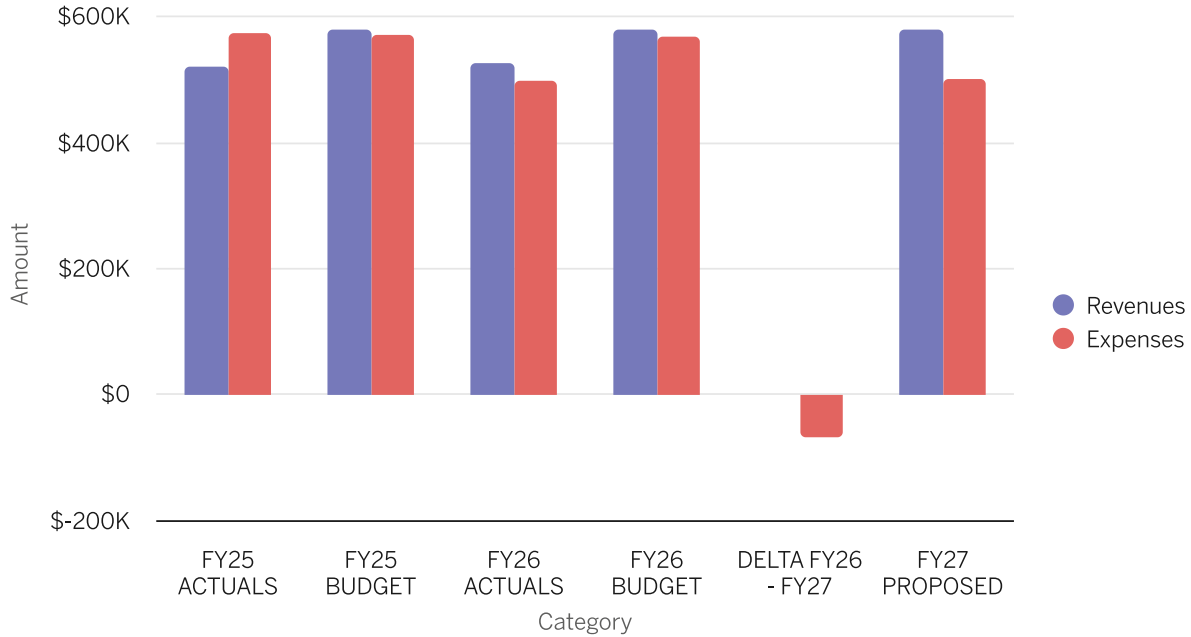
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Valverde PID						
TAXES & PENALTIES	\$12,494,031	-	\$938,489	-	\$839,110	\$839,110
VALVERDE PID TOTAL	<u>\$12,494,031</u>	<u>-</u>	<u>\$938,489</u>	<u>-</u>	<u>\$839,110</u>	<u>\$839,110</u>
REVENUES TOTAL	<u>\$12,494,031</u>	<u>-</u>	<u>\$938,489</u>	<u>-</u>	<u>\$839,110</u>	<u>\$839,110</u>
Expenses						
Expenses	\$1,103,781	-	-	-	\$0	\$0
DEBT SERVICES	\$0	-	\$928,924	-	\$839,110	\$839,110
EXPENSES TOTAL	<u>\$1,103,781</u>	<u>-</u>	<u>\$928,924</u>	<u>-</u>	<u>\$839,110</u>	<u>\$839,110</u>

History. Nature. Community.



HUNTERS CROSSING PUBLIC IMPROVEMENT DISTRICT

FUND 710. THE REPOSITORY OF LEVIES COLLECTED FOR DEVELOPER PAYMENTS AND PID OBLIGATIONS

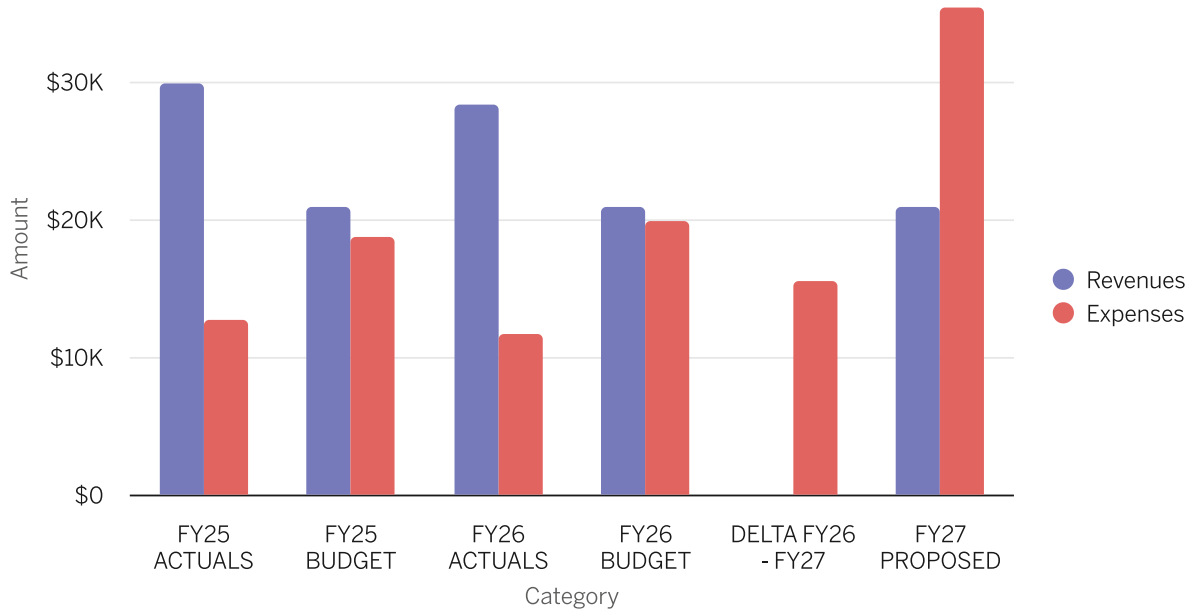


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Hunters Crossing PID						
TAXES & PENALTIES	\$502,894	\$574,279	\$506,050	\$574,279	\$0	\$574,279
INTEREST INCOME	\$19,585	\$7,000	\$20,941	\$7,000	\$0	\$7,000
HUNTERS CROSSING PID TOTAL	<u>\$522,479</u>	<u>\$581,279</u>	<u>\$526,991</u>	<u>\$581,279</u>	<u>\$0</u>	<u>\$581,279</u>
REVENUES TOTAL	<u>\$522,479</u>	<u>\$581,279</u>	<u>\$526,991</u>	<u>\$581,279</u>	<u>\$0</u>	<u>\$581,279</u>
Expenses						
MAINTENANCE & REPAIRS	\$94,947	\$95,144	\$56,699	\$111,144	-\$57,400	\$53,744
CONTRACTUAL SERVICES	\$50,171	\$46,975	\$24,933	\$28,195	-\$10,000	\$18,195
OTHER CHARGES	\$355,310	\$355,000	\$343,101	\$355,000	\$0	\$355,000
TRANSFERS OUT	\$74,900	\$74,900	\$74,900	\$74,900	\$0	\$74,900
EXPENSES TOTAL	<u>\$575,328</u>	<u>\$572,019</u>	<u>\$499,633</u>	<u>\$569,239</u>	<u>-\$67,400</u>	<u>\$501,839</u>



LIBRARY BOARD FUND

FUND 505. HELPING SUPPORT MINDS OF ALL AGES



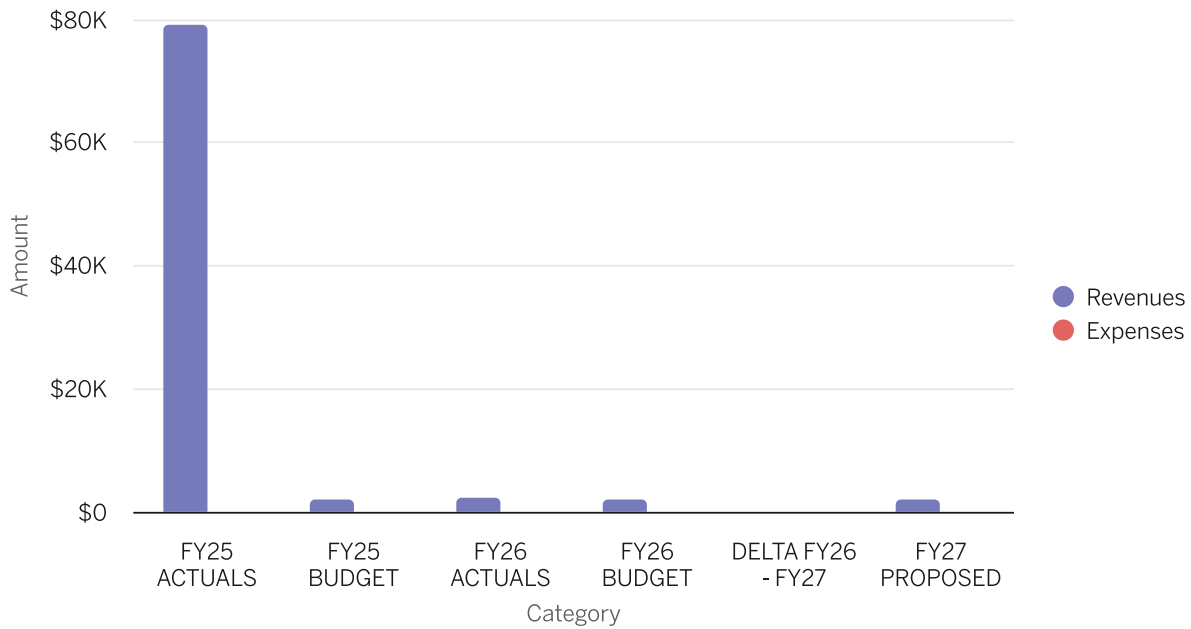
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Library Board Fund						
INTEREST INCOME	\$2,688	\$1,000	\$2,621	\$1,000	\$0	\$1,000
MISCELLANEOUS	\$27,287	\$20,000	\$25,703	\$20,000	\$0	\$20,000
LIBRARY BOARD FUND TOTAL	<u>\$29,975</u>	<u>\$21,000</u>	<u>\$28,324</u>	<u>\$21,000</u>	<u>\$0</u>	<u>\$21,000</u>
REVENUES TOTAL	<u>\$29,975</u>	<u>\$21,000</u>	<u>\$28,324</u>	<u>\$21,000</u>	<u>\$0</u>	<u>\$21,000</u>
Expenses						
SUPPLIES & MATERIALS	\$8,734	\$14,300	\$6,435	\$12,650	\$15,950	\$28,600
CONTRACTUAL SERVICES	-	\$0	-	\$800	\$0	\$800
OTHER CHARGES	-	\$500	-	\$1,200	-\$500	\$700
TRANSFERS OUT	\$4,000	\$4,000	\$5,240	\$5,240	\$135	\$5,375
EXPENSES TOTAL	<u>\$12,734</u>	<u>\$18,800</u>	<u>\$11,675</u>	<u>\$19,890</u>	<u>\$15,585</u>	<u>\$35,475</u>

History. Nature. Community.



PARKLAND & TRAIL DEDICATION FUND

FUND 520. HELPING FUND GREENSPACE AND QUALITY OF LIFE IMPROVEMENTS



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Park/Trail Land Dedicated Fund						
CHARGES FOR SERVICES	\$1,365	\$1,365	\$1,138	\$1,365	\$0	\$1,365
INTEREST INCOME	\$77,866	\$500	\$1,260	\$500	\$0	\$500
PARK/TRAIL LAND DEDICATED FUND TOTAL	<u>\$79,231</u>	<u>\$1,865</u>	<u>\$2,397</u>	<u>\$1,865</u>	<u>\$0</u>	<u>\$1,865</u>
REVENUES TOTAL	<u>\$79,231</u>	<u>\$1,865</u>	<u>\$2,397</u>	<u>\$1,865</u>	<u>\$0</u>	<u>\$1,865</u>

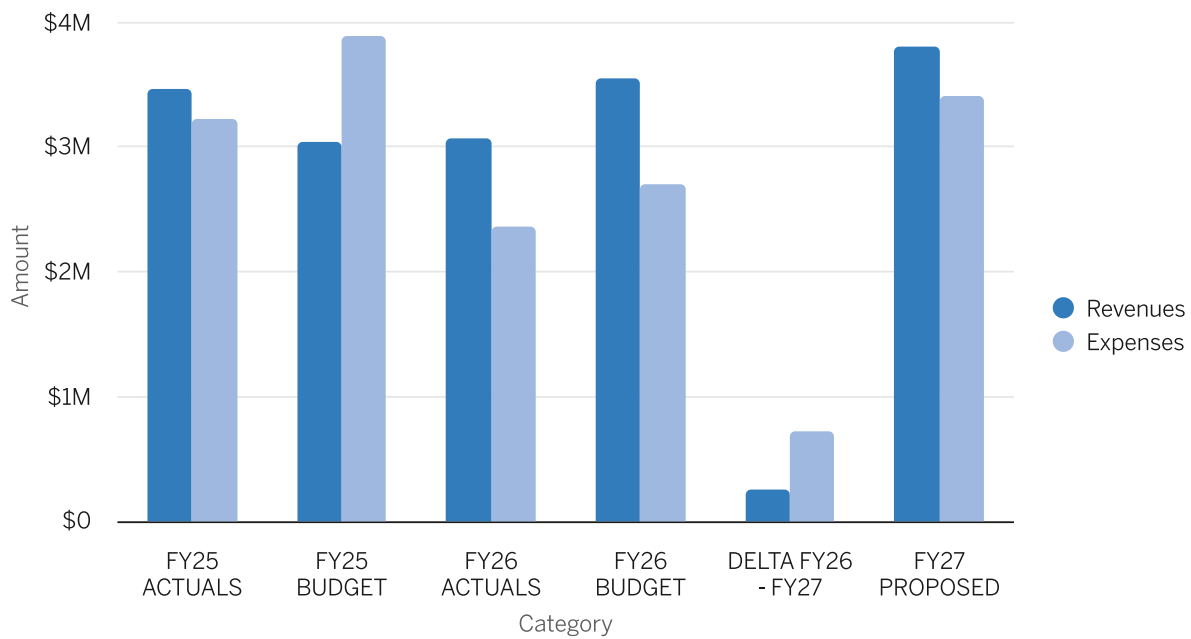
History. Nature. Community.





STREET MAINTENANCE FUND

FUND 110. REPAIRING EXISTING STREETS USING SALES TAX DOLLARS.



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Street Maint Fund						
TAXES & PENALTIES	\$3,298,093	\$2,925,000	\$2,920,976	\$3,425,000	\$239,750	\$3,664,750
INTEREST INCOME	\$169,387	\$50,000	\$148,346	\$60,000	\$10,000	\$70,000
MISCELLANEOUS	-	\$64,000	-	\$64,000	\$0	\$64,000
STREET MAINT FUND TOTAL	<u>\$3,467,481</u>	<u>\$3,039,000</u>	<u>\$3,069,322</u>	<u>\$3,549,000</u>	<u>\$249,750</u>	<u>\$3,798,750</u>
REVENUES TOTAL	<u>\$3,467,481</u>	<u>\$3,039,000</u>	<u>\$3,069,322</u>	<u>\$3,549,000</u>	<u>\$249,750</u>	<u>\$3,798,750</u>

History. Nature. Community.





STREET MAINTENANCE FUND

FUND 110. REPAIRING EXISTING STREETS USING SALES TAX DOLLARS.

	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
Expenses	\$1,257,312	\$1,880,830	\$462,400	-	\$0	\$0
WAGES	\$934,574	\$900,475	\$757,032	\$997,749	\$143,952	\$1,141,701
BENEFITS	\$348,633	\$349,021	\$300,511	\$440,056	\$77,246	\$517,302
SUPPLIES & MATERIALS	\$130,194	\$139,500	\$115,675	\$189,500	\$1,760	\$191,260
MAINTENANCE & REPAIRS	\$99,389	\$117,955	\$47,167	\$185,000	\$20,000	\$205,000
OCCUPANCY	\$78,806	\$70,700	\$64,465	\$11,250	\$500	\$11,750
CONTRACTUAL SERVICES	\$377,198	\$433,153	\$349,428	\$507,047	\$12,821	\$519,868
OTHER CHARGES	\$1,405	\$2,366	\$1,108	\$2,150	\$0	\$2,150
CAPITAL OUTLAY	-	-	\$229,054	\$300,833	-\$300,833	\$0
TRANSFERS OUT	-	-	\$42,198	\$63,297	\$760,048	\$823,345
EXPENSES TOTAL	<u>\$3,227,512</u>	<u>\$3,894,000</u>	<u>\$2,369,038</u>	<u>\$2,696,882</u>	<u>\$715,494</u>	<u>\$3,412,376</u>



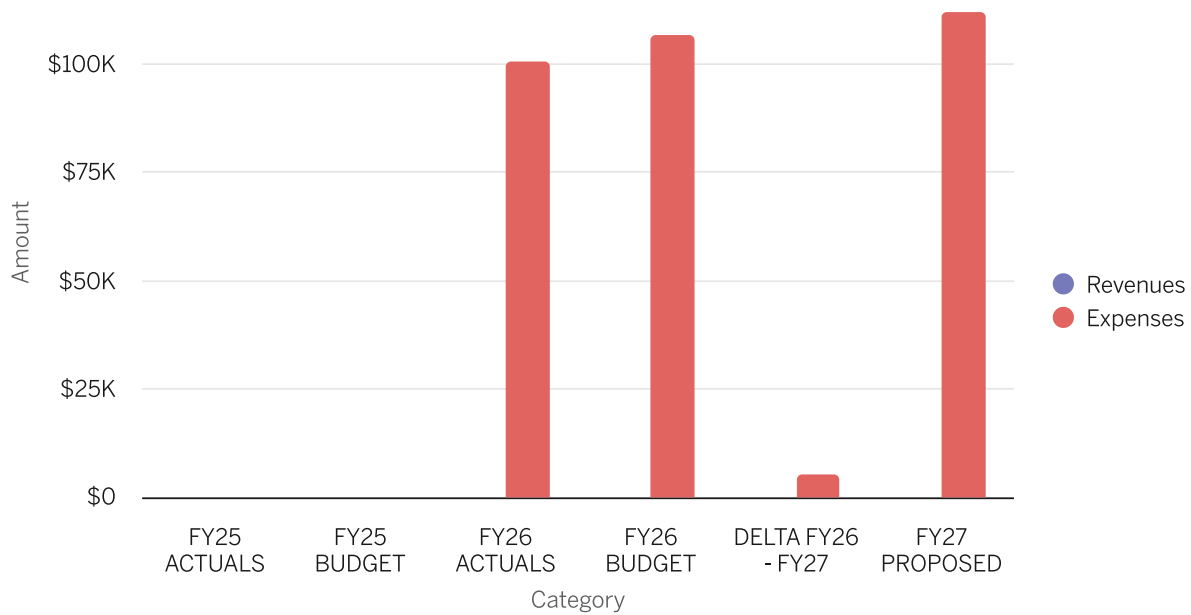
History. Nature. Community.





STREET MAINTENANCE FUND

FUND 110. INFORMATION TECHNOLOGY EXPENSES



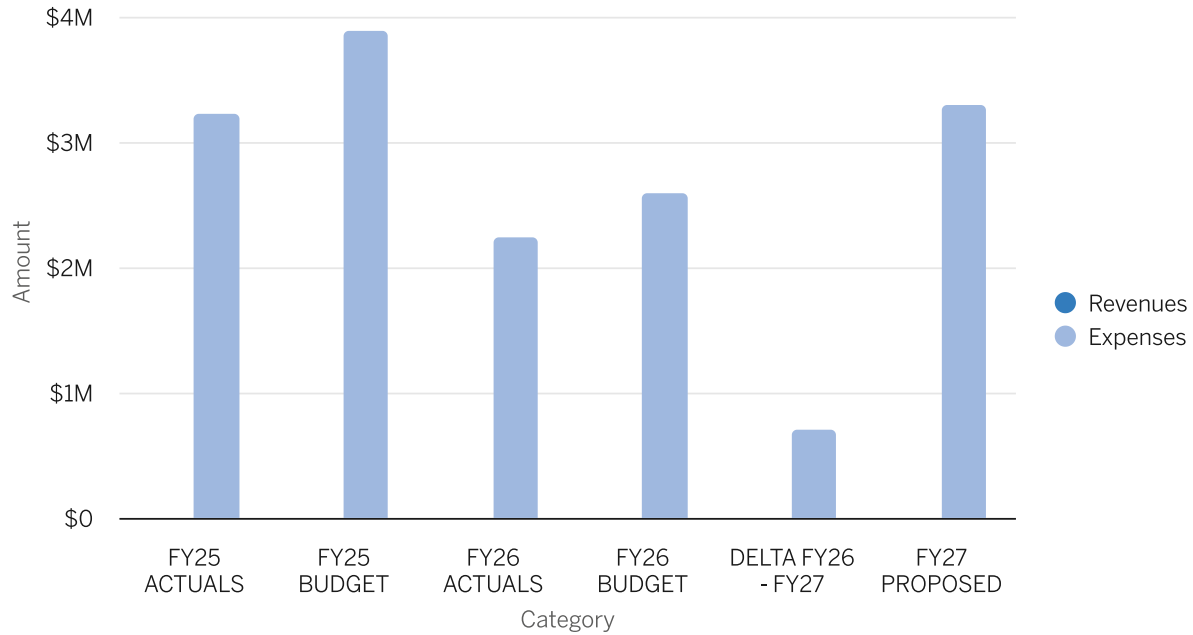
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
WAGES	-	-	\$75,063	\$86,759	\$4,225	\$90,984
BENEFITS	-	-	\$25,716	\$19,921	\$1,229	\$21,150
EXPENSES TOTAL	-	-	<u>\$100,779</u>	<u>\$106,680</u>	<u>\$5,454</u>	<u>\$112,134</u>

History. Nature. Community.



STREET MAINTENANCE FUND

FUND 110. MAINTENANCE EXPENSES



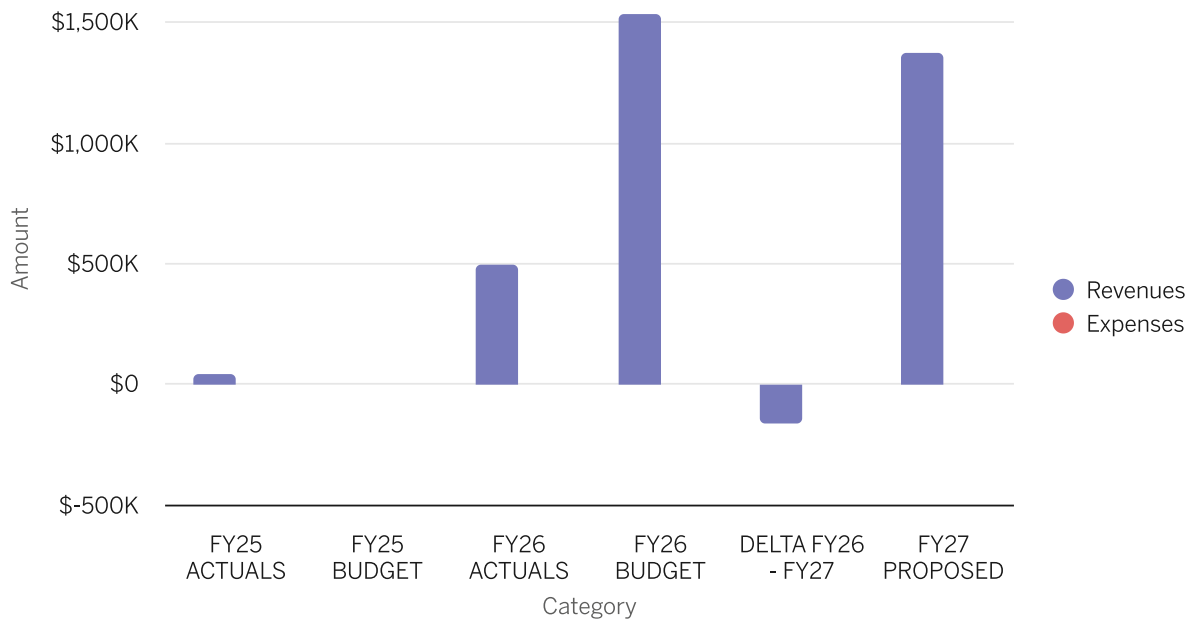
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
Expenses	\$1,257,312	\$1,880,830	\$462,400	–	\$0	\$0
WAGES	\$934,574	\$900,475	\$681,969	\$910,990	\$137,540	\$1,048,530
BENEFITS	\$348,633	\$349,021	\$274,795	\$420,135	\$75,805	\$495,940
SUPPLIES & MATERIALS	\$130,194	\$139,500	\$103,695	\$189,500	\$1,760	\$191,260
MAINTENANCE & REPAIRS	\$99,389	\$117,955	\$47,167	\$185,000	\$20,000	\$205,000
OCCUPANCY	\$78,806	\$70,700	\$64,465	\$11,250	\$500	\$11,750
CONTRACTUAL SERVICES	\$377,198	\$433,153	\$339,289	\$507,047	\$12,821	\$519,868
OTHER CHARGES	\$1,405	\$2,366	\$1,108	\$2,150	\$0	\$2,150
CAPITAL OUTLAY	–	–	\$229,054	\$300,833	-\$300,833	\$0
TRANSFERS OUT	–	–	\$42,198	\$63,297	\$760,048	\$823,345
EXPENSES TOTAL	\$3,227,512	\$3,894,000	\$2,246,141	\$2,590,202	\$707,641	\$3,297,843





TRANSPORTATION IMPACT FEES

FUND 310. FEES PAID BY DEVELOPERS FOR THE CONSTRUCTION OF NEW ROADS NEAR OR SERVING THEIR DEVELOPMENT.



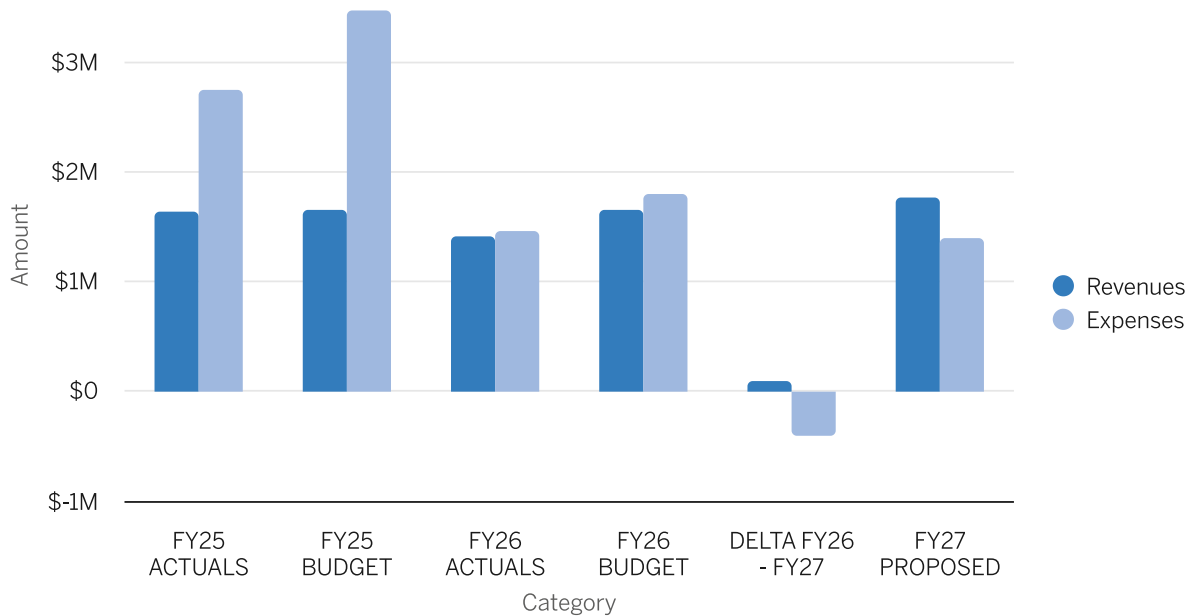
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Transportation Impact Fees						
INTEREST INCOME	-	-	\$11,730	-	\$0	\$0
OTHER REVENUE	\$41,143	-	\$487,082	\$1,538,004	-\$163,911	\$1,374,093
TRANSPORTATION IMPACT FEES TOTAL	\$41,143	-	\$498,812	\$1,538,004	-\$163,911	\$1,374,093
REVENUES TOTAL	\$41,143	-	\$498,812	\$1,538,004	-\$163,911	\$1,374,093

History. Nature. Community.



TYPE B - BASTROP ECONOMIC DEVELOPMENT CORPORATION

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Bastrop EDC						
TAXES & PENALTIES	\$1,041,733	\$1,114,522	\$985,861	\$1,121,000	\$78,470	\$1,199,470
CHARGES FOR SERVICES	\$25,445	\$26,800	\$31,162	\$26,100	\$26,050	\$52,150
INTEREST INCOME	\$560,904	\$500,000	\$384,331	\$500,000	\$0	\$500,000
MISCELLANEOUS	\$22,000	\$22,000	\$20,000	\$20,000	\$0	\$20,000
BASTROP EDC TOTAL	\$1,650,082	\$1,663,322	\$1,421,353	\$1,667,100	\$104,520	\$1,771,620
REVENUES TOTAL	\$1,650,082	\$1,663,322	\$1,421,353	\$1,667,100	\$104,520	\$1,771,620





TYPE B - BASTROP ECONOMIC DEVELOPMENT CORPORATION

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP

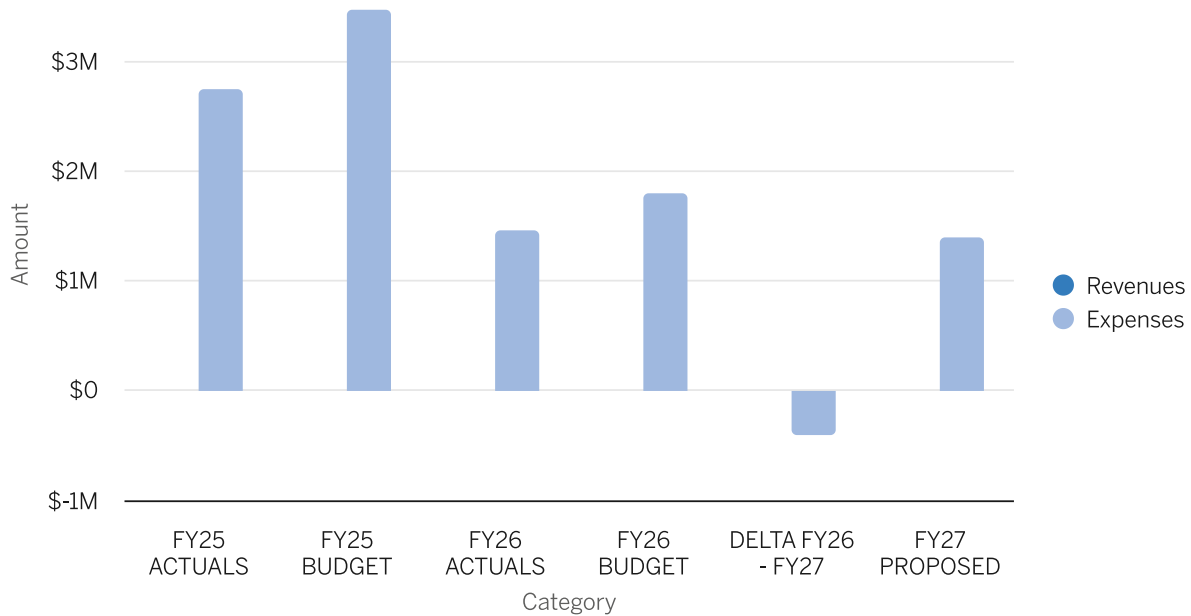
	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
Expenses	\$1,145,050	\$1,145,350	-	-	\$55,000	\$55,000
WAGES	\$294,180	\$237,276	\$209,017	\$264,380	\$13,506	\$277,886
BENEFITS	\$49,275	\$69,178	\$59,247	\$79,776	\$3,001	\$82,777
SUPPLIES & MATERIALS	\$4,586	\$5,300	\$4,068	\$6,200	-\$500	\$5,700
MAINTENANCE & REPAIRS	\$101,339	\$103,500	\$6,000	\$9,500	\$10,500	\$20,000
OCCUPANCY	\$23,644	\$20,175	\$5,212	\$10,800	\$1,000	\$11,800
CONTRACTUAL SERVICES	\$439,722	\$1,211,560	\$187,558	\$289,550	-\$38,560	\$250,990
OTHER CHARGES	\$587,423	\$279,175	\$147,856	\$292,750	\$50,000	\$342,750
CONTINGENCY	-	\$25,000	-	\$25,000	\$0	\$25,000
CAPITAL OUTLAY	\$63,324	\$110,375	\$558,158	\$550,000	-\$500,000	\$50,000
DEBT SERVICES	\$50,270	\$275,227	\$282,417	\$282,418	\$0	\$282,418
EXPENSES TOTAL	<u>\$2,758,813</u>	<u>\$3,482,116</u>	<u>\$1,459,532</u>	<u>\$1,810,374</u>	<u>-\$406,053</u>	<u>\$1,404,321</u>

History. Nature. Community.



TYPE B - BASTROP ECONOMIC DEVELOPMENT CORPORATION

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP

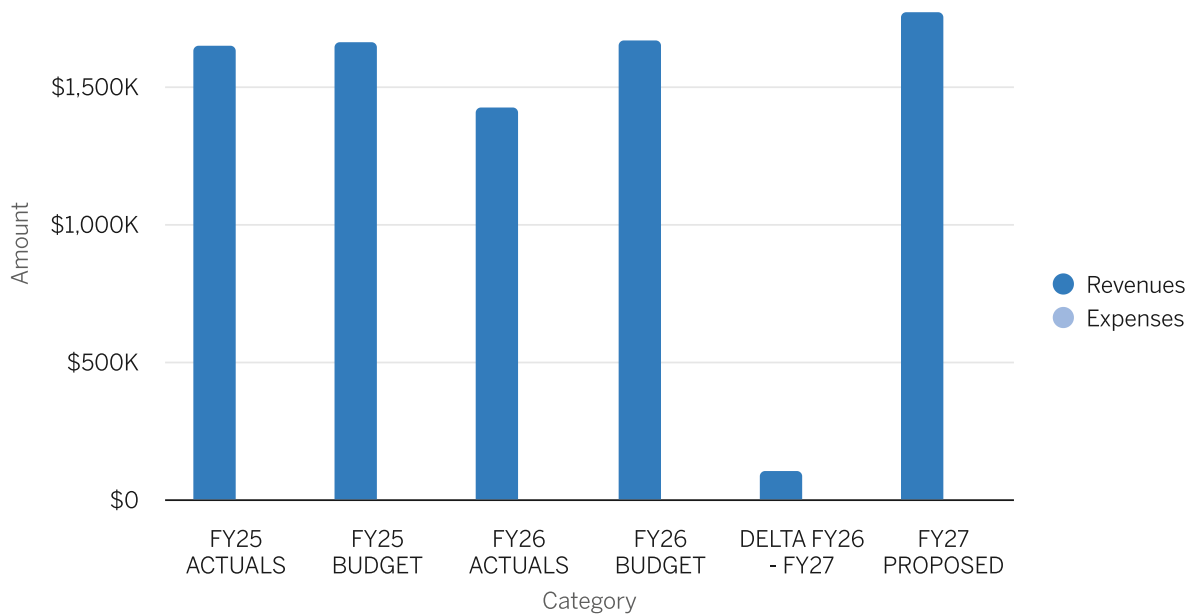


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
Expenses	\$1,145,050	\$1,145,350	–	–	\$55,000	\$55,000
WAGES	\$294,180	\$237,276	\$209,017	\$264,380	\$13,506	\$277,886
BENEFITS	\$49,275	\$69,178	\$59,247	\$79,776	\$3,001	\$82,777
SUPPLIES & MATERIALS	\$4,586	\$5,300	\$4,068	\$6,200	-\$500	\$5,700
MAINTENANCE & REPAIRS	\$101,339	\$103,500	\$6,000	\$9,500	\$10,500	\$20,000
OCCUPANCY	\$23,644	\$20,175	\$5,212	\$10,800	\$1,000	\$11,800
CONTRACTUAL SERVICES	\$439,722	\$1,211,560	\$187,558	\$289,550	-\$38,560	\$250,990
OTHER CHARGES	\$587,423	\$279,175	\$147,856	\$292,750	\$50,000	\$342,750
CONTINGENCY	–	\$25,000	–	\$25,000	\$0	\$25,000
CAPITAL OUTLAY	\$63,324	\$110,375	\$558,158	\$550,000	-\$500,000	\$50,000
DEBT SERVICES	\$50,270	\$275,227	\$282,417	\$282,418	\$0	\$282,418
EXPENSES TOTAL	\$2,758,813	\$3,482,116	\$1,459,532	\$1,810,374	-\$406,053	\$1,404,321



TYPE B - BASTROP ECONOMIC DEVELOPMENT CORPORATION

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Bastrop EDC						
TAXES & PENALTIES	\$1,041,733	\$1,114,522	\$985,861	\$1,121,000	\$78,470	\$1,199,470
CHARGES FOR SERVICES	\$25,445	\$26,800	\$31,162	\$26,100	\$26,050	\$52,150
INTEREST INCOME	\$560,904	\$500,000	\$384,331	\$500,000	\$0	\$500,000
MISCELLANEOUS	\$22,000	\$22,000	\$20,000	\$20,000	\$0	\$20,000
BASTROP EDC TOTAL	\$1,650,082	\$1,663,322	\$1,421,353	\$1,667,100	\$104,520	\$1,771,620
REVENUES TOTAL	\$1,650,082	\$1,663,322	\$1,421,353	\$1,667,100	\$104,520	\$1,771,620

History. Nature. Community.





TYPE B - BASTROP ECONOMIC DEVELOPMENT CORPORATION

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP

MISSION

The Bastrop Economic Development Corporation (BEDC) serves as a catalyst for the community's continued growth, innovation, and long term prosperity. As Bastrop experiences rapid expansion, BEDC empowers local businesses, strengthens the workforce, and develops partnerships that establish the conditions for a vibrant, resilient economy. Our purposeful investments remove barriers to business success, attract high value employers, and support long term competitiveness while preserving the unique character of the community.

SERVICES PROVIDED

BEDC advances this mission through a strategic approach centered on four key pillars: Business and Industrial Park Development; Workforce Development; Business Attraction, Retention, and Expansion; and strong External and Internal Partnerships. A full-service economic development engine, BEDC drives regional growth through targeted local programming.

- **Industrial Infrastructure:** Develops shovel-ready tracts at the Business and Industrial Park to strengthen its competitive edge.
- **Workforce Pipelines:** Builds partnerships with educational institutions and programs that align strategically with local hiring needs.



- **Capital Pathways:** Provides matching grants for emergency and reinvestment as well as technical assistance for businesses that need flexible financing.
- **New and Small Business Support:** Offers foundational training with Development Services via the Start Smart initiative designed to help business owners understand what they need to know to avoid common mistakes as they begin and expand.
- **Site Recruitment:** Markets regional assets to global, high-wage employers, especially in cutting-edge life sciences and revolutionary clean energy tech sectors to build a diverse, recession-proof economy.

KEY ACCOMPLISHMENTS Our work helps ensure that

History. Nature. Community.



Bastrop not only keeps pace with its growth, but channels it in ways that enhances quality of life and preserves the character of the community. Our recent milestones reflect solid groundwork established across our four foundational pillars:

- **Global Campaign:** Elevate the Business Park profile in national publications.
- **Business Development:** Expand on the small business informational roundtables with Development Services and enhance Business Retention and Expansion programs.
- **Regional Networks:** Weave a tighter network of support across regional entities in workforce development, business supportive services, and business recruitment.
- **Fiscal Responsibility:** Maintain a streamlined budget with no significant reductions or increases.

COMMUNITY IMPACT

Our forward-looking goals channel rapid growth into sustainable economic momentum.

- **International Outreach:** Target elite global media outlets for business recruitment.
- **Advanced Sectors:** Secure pioneer employers in aerospace, biotech, and clean energy.

- **Next-Gen Alliances:** Launch synchronized initiatives with BISD, Career Tracks, and other educational institutions.
- **Bridge to Business:** Deploy emergency relief and facility reinvestment grants.
- **Workforce Pipeline:** Expand access to high-demand certifications and licenses.

Item 8A.

STRATEGIC PRIORITIES

These interconnected initiatives function as a unified engine built to elevate all Bastrop residents and employers ensuring that Bastrop remains a thriving, self-sustaining place to live and work.

- **High-Wage Careers:** Brings high-paying tech jobs directly to our residents.
- **Specialized Skills:** Makes the local workforce highly competitive and resilient.
- **Sustainable Growth:** Paves the way for business expansion without straining resources.
- **Commercial Stability:** Keeps favorite local shops open during economic hardships.
- **Robust Collaboration:** Cultivates stronger ties within the community and throughout the region.



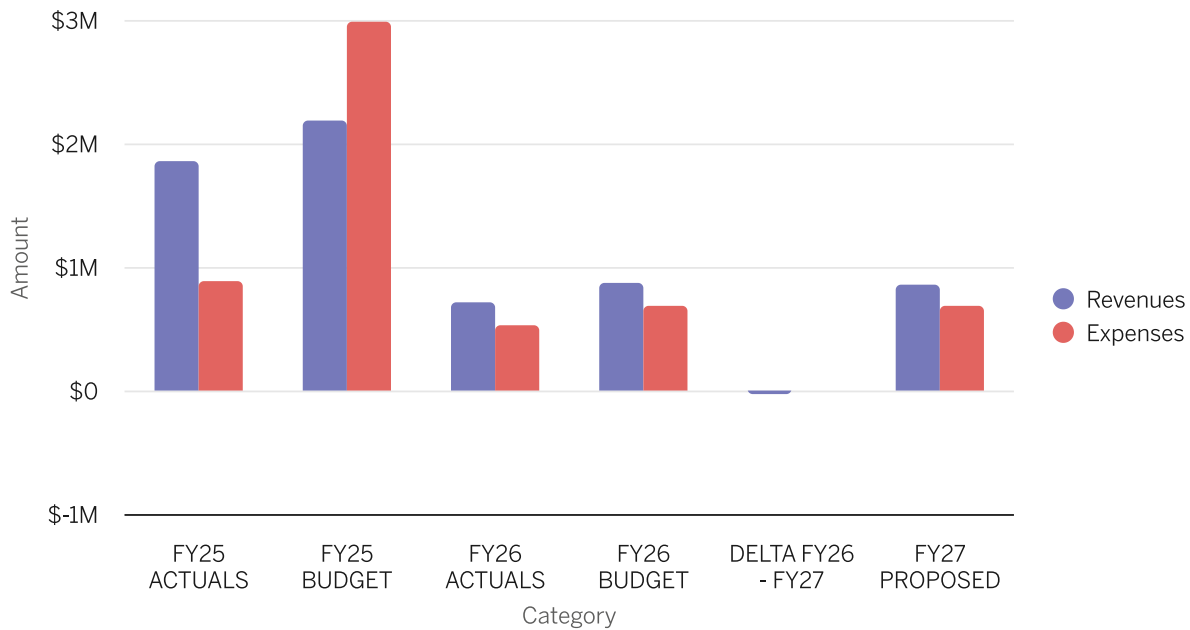
Performance Goals/Metrics

- 48 BRE Visits per year
- 30 Entrepreneurs, New and Small Businesses assisted per year
- 50 Workforce Students assisted through support of partner efforts (Career Tracks, Community Action, etc.) per year
- 8 Roundtables/Workshops provided to business owners / entrepreneurs per year
- 5 Marketing Campaigns per year



VEHICLE EQUIPMENT & REPLACEMENT FUND (VERF)

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Vehicle & Equipment Replacement						
CHARGES FOR SERVICES	\$1,396,268	\$1,378,311	\$565,645	\$678,774	-\$19,492	\$659,282
INTEREST INCOME	\$149,213	\$105,000	\$101,197	\$105,000	\$0	\$105,000
TRANSFERS IN	\$670,000	\$670,000	\$50,000	\$50,000	\$0	\$50,000
OTHER SOURCES	-\$348,113	\$42,000	\$580	\$42,000	\$0	\$42,000
VEHICLE & EQUIPMENT REPLACEMENT TOTAL	\$1,867,368	\$2,195,311	\$717,422	\$875,774	-\$19,492	\$856,282
REVENUES TOTAL	\$1,867,368	\$2,195,311	\$717,422	\$875,774	-\$19,492	\$856,282

History. Nature. Community.





VEHICLE EQUIPMENT & REPLACEMENT FUND (VERF)

FUND 601. A PART OF THE ECONOMIC ENGINE THAT IS DRAWING DEVELOPMENT TO BASTROP

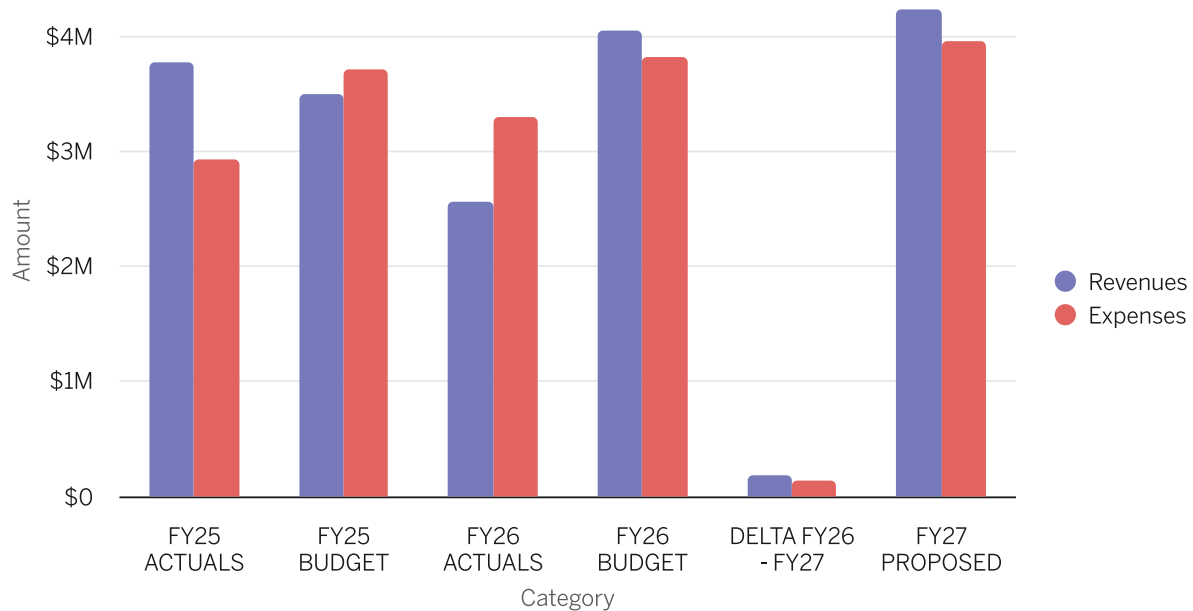
	<u>FY25 ACTUALS</u>	<u>FY25 BUDGET</u>	<u>FY26 ACTUALS</u>	<u>FY26 BUDGET</u>	<u>DELTA FY26 - FY27</u>	<u>FY27 PROPOSED</u>
Expenses						
Expenses	-\$367,353	-	-	-	\$0	-
CONTRACTUAL SERVICES	\$425,201	\$451,941	\$334,727	\$451,942	\$0	\$451,942
OTHER CHARGES	\$1,105,539	-	-	-	\$0	-
CAPITAL OUTLAY	-\$451,469	\$2,553,427	\$201,190	\$238,689	\$0	\$238,689
TRANSFERS OUT	\$181,084	-	-	-	\$0	-
EXPENSES TOTAL	<u>\$893,001</u>	<u>\$3,005,368</u>	<u>\$535,917</u>	<u>\$690,631</u>	<u>\$0</u>	<u>\$690,631</u>

History. Nature. Community.



WATER & WASTEWATER IMPACT FEES

FUND 306. FEES TO NEW DEVELOPMENT TO HELP PAY FOR THEIR IMPACT TO THE SYSTEM.

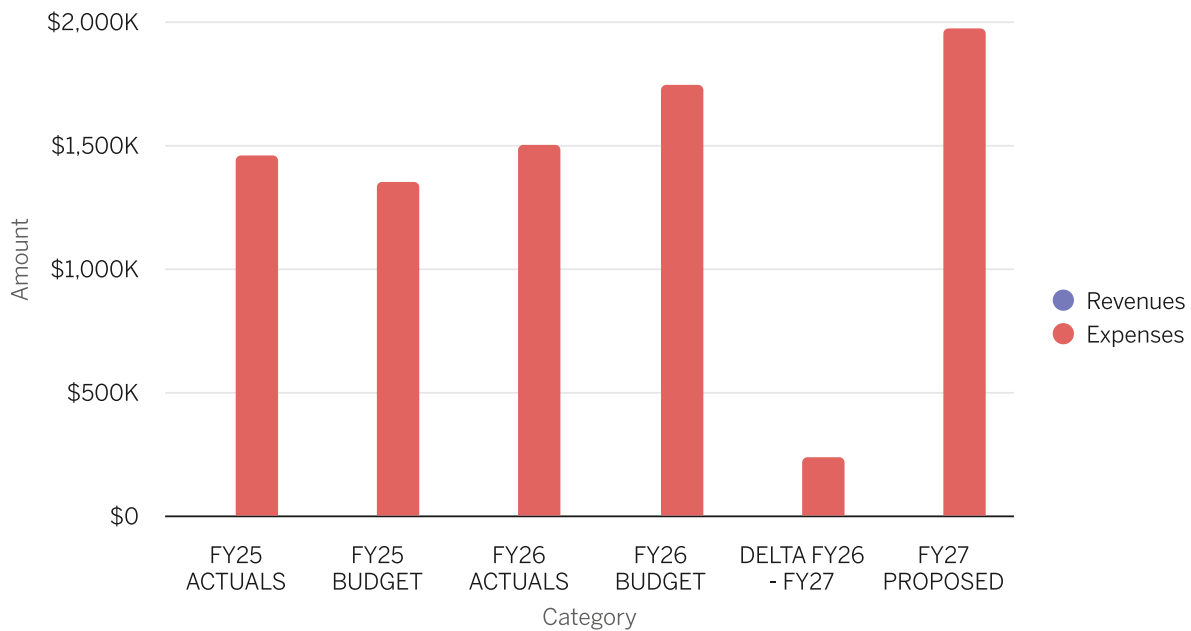


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
Impact Fees						
INTERGOVERNMENTAL	\$83,598	\$83,598	-	-	\$0	-
INTEREST INCOME	\$233,603	\$125,000	\$170,702	\$125,000	\$67,474	\$192,474
WATER REVENUES	\$2,487,227	\$1,580,900	\$1,305,330	\$1,595,490	\$47,865	\$1,643,355
WASTEWATER REVENUES	\$971,206	\$1,710,097	\$1,083,647	\$2,328,750	\$69,863	\$2,398,613
IMPACT FEES TOTAL	\$3,775,633	\$3,499,595	\$2,559,679	\$4,049,240	\$185,202	\$4,234,442
REVENUES TOTAL	\$3,775,633	\$3,499,595	\$2,559,679	\$4,049,240	\$185,202	\$4,234,442
Expenses						
CONTRACTUAL SERVICES	\$14,804	\$10,000	\$58,589	\$10,000	-\$10,000	\$0
CAPITAL OUTLAY	\$10,750	\$1,000,000	-	-	\$0	\$0
TRANSFERS OUT	\$2,907,000	\$2,697,000	\$3,235,179	\$3,815,009	\$141,205	\$3,956,214
EXPENSES TOTAL	\$2,932,554	\$3,707,000	\$3,293,768	\$3,825,009	\$131,205	\$3,956,214



WATER & WASTEWATER IMPACT FEES

FUND 306. WATER IMPACT FEES



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
CONTRACTUAL SERVICES	\$7,402	\$5,000	\$57,839	\$5,000	-\$5,000	\$0
TRANSFERS OUT	\$1,453,500	\$1,348,500	\$1,449,581	\$1,739,497	\$238,610	\$1,978,107
EXPENSES TOTAL	<u>\$1,460,902</u>	<u>\$1,353,500</u>	<u>\$1,507,420</u>	<u>\$1,744,497</u>	<u>\$233,610</u>	<u>\$1,978,107</u>

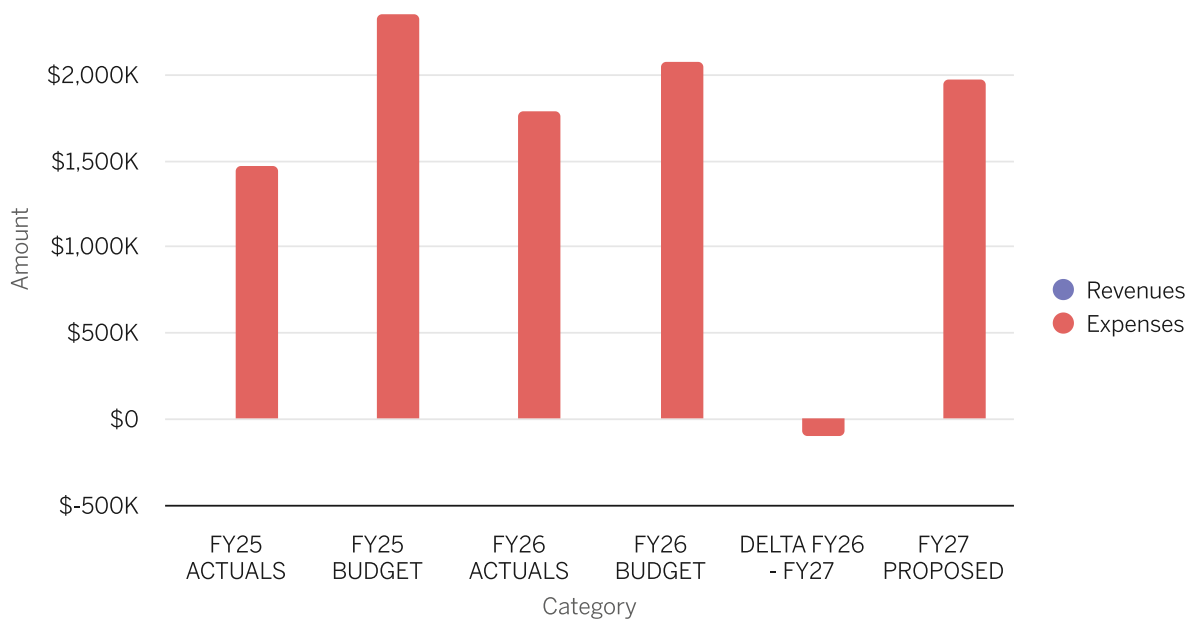
History. Nature. Community.





WATER & WASTEWATER IMPACT FEES

FUND 306. WASTEWATER IMPACT FEES



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
CONTRACTUAL SERVICES	\$7,402	\$5,000	\$750	\$5,000	-\$5,000	\$0
CAPITAL OUTLAY	\$10,750	\$1,000,000	-	-	\$0	\$0
TRANSFERS OUT	\$1,453,500	\$1,348,500	\$1,785,598	\$2,075,512	-\$97,405	\$1,978,107
EXPENSES TOTAL	\$1,471,652	\$2,353,500	\$1,786,348	\$2,080,512	-\$102,405	\$1,978,107

History. Nature. Community.





INTERNAL SERVICE FUND

FUNDS DEDICATED TO PROVIDING INTERNAL SERVICE SUCH AS IT AND FLEET MAINTENANCE.
CURRENTLY, THOSE FUNDS ARE HELD IN THE GENERAL FUND.

The City of Bastrop uses **Internal Service Funds** to account for services provided centrally to other City departments. These funds operate much like an internal business unit, allowing the City to identify the full cost of shared services and allocate those costs to the departments that use them.

For the City of Bastrop, **Information Technology (IT)** and **Fleet & Facilities** are accounted for as Internal Service Funds. These operations support the day-to-day delivery of services across the organization and provide a consistent, centralized approach to managing resources, equipment, technology, and related costs.

Information Technology

The Information Technology Fund provides centralized technology services that support City operations. These services include the management and maintenance of the City's technology infrastructure, systems, hardware, software, cybersecurity, connectivity, and user support. By accounting for IT services through an Internal Service Fund, the City can better identify the cost of providing technology services and ensure that departments are appropriately charged for the resources they utilize.

Fleet Maintenance

The Fleet & Facilities Fund provides centralized fleet services for City departments. The fund supports the maintenance, repair, and operational readiness of City vehicles and

equipment. Centralizing these services allows the City to coordinate fleet resources, monitor maintenance costs, and extend the useful life of vehicles and equipment while supporting departments in their delivery of public services.

Why Internal Service Funds Matter

Internal Service Funds provide the City with a **transparent and cost-effective way to manage shared services**. Rather than each department independently budgeting for these services, the City centrally manages the resources and allocates costs based on departmental use.

This structure helps the City:

- **Identify the true cost** of shared services
- **Promote accountability** for departmental use of resources;
- **Improve long-term planning** for technology, vehicles, and equipment;
- **Centralize specialized expertise and services;**
- **Support consistent service levels** across City departments; and
- **Provide greater transparency** in the City's overall financial position.

Internal Service Funds are an important component of the City's financial structure, ensuring that essential internal services are managed strategically while allowing the City to understand the full cost of providing services to its

History. Nature. Community.





DEBT

As of budget publication

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	Rating
Standard & Poors	A-

Property Tax Rate Limitation

The Texas Constitution limits the property tax rate that a city with more than 5,000 inhabitants may levy to 2.50 percent of the taxable property within the city in any one year. Based on the City of Bastrop's FY 2026–2027 taxable assessed valuation of \$1,654,844,634, the constitutional limitation represents a maximum levy of \$41,371,115.85, equivalent to a tax rate of \$2.50 per \$100 of taxable value.

For FY 2026–2027, the City of Bastrop adopted a property tax rate of \$0.5118 per \$100 of taxable value. This rate is substantially below the constitutional limitation. The difference between the constitutional limitation and the adopted rate is 1.9882 percentage points, or \$1.9882 per \$100 of taxable value.

The constitutional limitation represents a statutory and constitutional ceiling and should not be interpreted as the City's annual allowable tax rate. The City's annual property tax rate is established in accordance with applicable Texas Truth-in-Taxation requirements, including the calculation of the no-new-revenue tax rate and voter-approval tax rate, as applicable.

History. Nature. Community.



TOTAL DEBT ALL FUNDS

Debt Service All Funds

Schedule	Maturity Dates
Profile as Of	09/30/2026
Frequency	Annual
First Period End	09/30/2027
End Date	09/30/2055

Issue	Fund	Total		
		Principal	Interest	Total
2026 Combination Tax & Revenue Certificates of Obligation	Water/Wastewater	10,885,000.00		10,885,000.00
2025 Rehabilitation of the Old Iron Bridge and Park improvements	General Fund	14,765,000.00	9,328,181.26	24,093,181.26
Series 2025 Special Assessment Revenue Bonds (Valverde PID #1) Spec Assmt PID Rev Bonds, Series 2025 (Valverde PID #1)	PID Fund	12,121,000.00	12,437,196.32	24,558,196.32
2024 Combination Tax and Revenue Certificates of Obligation	Utility Fund	34,505,000.00	20,929,300.00	55,434,300.00
2023 Combination Tax and Revenue Certificates of Obligation	Utility Fund	26,910,000.00	20,851,381.46	47,761,381.46
2023 Combination Tax and Revenue Certificates of Obligation	General Fund	11,935,000.00	4,883,850.00	16,818,850.00
2022 Combination Tax and Revenue Certificates of Obligation	General Fund	2,100,000.00	276,900.00	2,376,900.00
2021A Notes Payable	Capital Projects Fund	44,736.00	0.00	44,736.00
2021A General Obligation Refunding Bonds	Utility Fund	3,595,000.00	384,667.50	3,979,667.50
2021A General Obligation Refunding Bonds	Electric Fund	280,000.00	38,229.00	318,229.00
2021A General Obligation Refunding Bonds	General Fund	2,640,000.00	220,421.50	2,860,421.50
2021A General Obligation Refunding Bonds	EDC Fund	1,485,000.00	123,996.00	1,608,996.00
2021 General Obligation Refunding Bonds	Utility Fund	1,470,000.00	208,100.00	1,678,100.00
2021 Combination Tax and Revenue Certificates of Obligation	Utility Fund	31,900,000.00	10,883,962.64	42,783,962.64
2021 Combination Tax and Revenue Certificates of Obligation	PID Fund	385,000.00	58,099.88	443,099.88
2020 Water and Wastewater Utility System Revenue Bonds	Utility Fund	18,685,000.00	7,092,662.50	25,777,662.50
2020 Limited Tax Note	General Fund	215,000.00	2,607.96	217,607.96
2020 Combination Tax and Revenue Certificates of Obligation	General Fund	1,265,000.00	82,700.00	1,347,700.00
2019 Water and Wastewater Utility System Revenue Bonds	Utility Fund	1,395,000.00	318,900.00	1,713,900.00
2018 Combination Tax and Revenue Certificates of Obligation	General Fund	2,790,000.00	656,675.00	3,446,675.00
2017 General Obligation Refunding Bonds	Electric Fund	285,000.00	23,200.00	308,200.00
2017 General Obligation Refunding Bonds	HOT Fund	885,000.00	71,000.00	956,000.00
2017 General Obligation Refunding Bonds	General Fund	265,000.00	20,800.00	285,800.00
2017 General Obligation Refunding Bonds	EDC Fund	235,000.00	19,000.00	254,000.00
2014 General Obligation Refunding Bonds	HOT Fund	1,230,000.00	175,000.00	1,405,000.00
2014 Combination Tax and Revenue Certificates of Obligation	Utility Fund	1,320,975.00	104,010.76	1,424,985.76
2014 Combination Tax and Revenue Certificates of Obligation	Electric Fund	224,025.00	17,639.24	241,664.24
Total		183,815,736.00	89,208,481.02	262,139,217.02



DEBT SERVICE FUND

SPECIAL FUNDS THAT HOLD REVENUES THAT HAVE BEEN PLEDGED AGAINST DEBT.

The City of Bastrop uses Debt Service Funds to account for the resources dedicated to the repayment of principal and interest on the City's outstanding debt obligations. These funds provide a structured and transparent means of budgeting for debt payments and ensure that resources are available when debt service payments become due.

Debt Service Funds are primarily supported by dedicated property tax revenues and other legally available revenues, as applicable. Each year, the City evaluates its outstanding debt obligations, anticipated debt service requirements, available fund balance, and projected revenues to establish an appropriate debt service tax rate and budget.

The City's debt management practices are designed to support responsible long-term financial planning while maintaining the financial capacity necessary to provide essential services and address community priorities. Debt financing may be used to fund significant capital investments that provide benefits over multiple years, allowing the cost of those investments to be distributed over their useful lives.

The Debt Service Fund budget includes the resources necessary to meet scheduled principal and interest payments during the fiscal year. The City monitors debt service requirements throughout the budget process to ensure that annual obligations are adequately funded and that debt remains consistent with the City's overall financial policies and long-term fiscal objectives.

Debt Service and Financial Stewardship

The City of Bastrop recognizes that debt is a long-term financial commitment. Accordingly, debt decisions are evaluated in the context of the City's overall financial condition, existing debt obligations, projected revenues, capital improvement needs, and the City's ability to maintain sustainable tax and utility rates.

The Debt Service Fund provides an important link to the City's capital investment program and its long-term financial plan. By separately identifying resources dedicated to debt repayment, the City can clearly demonstrate its commitment to meeting contractual debt obligations while maintaining transparency regarding the financial resources required to support prior and current capital investments. Item 8A.

The City continually reviews its debt position and future debt service requirements as part of its annual budget process. This approach helps ensure that debt obligations remain manageable, that adequate resources are reserved for scheduled payments, and that future borrowing decisions are made within the City's overall financial capacity.

Purpose of the Debt Service Fund

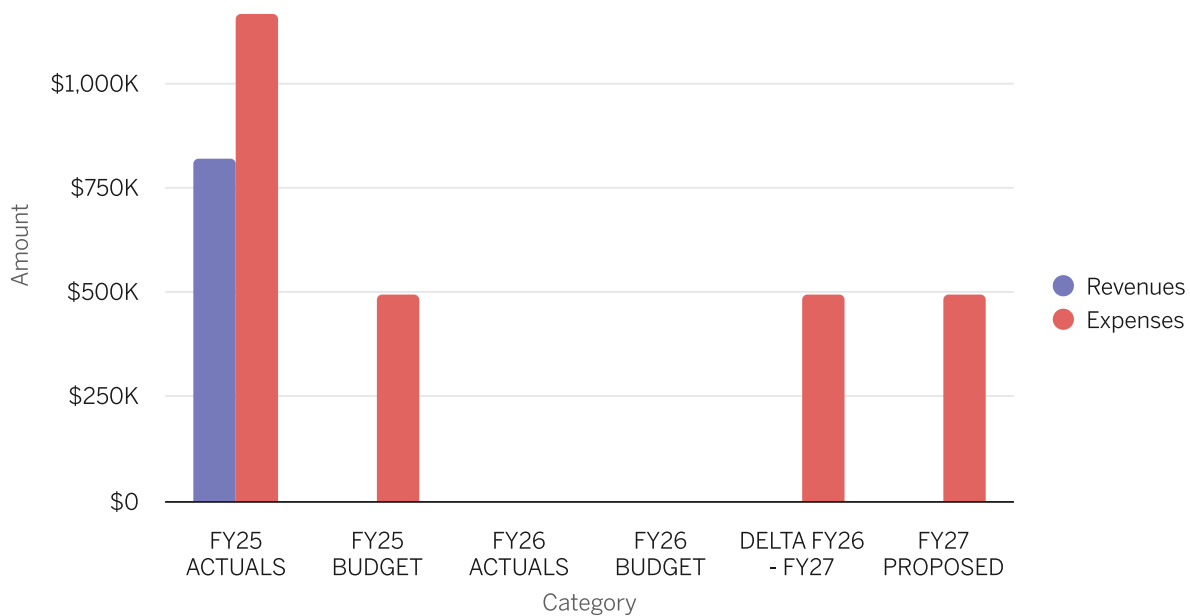
The Debt Service Fund serves several important purposes:

- **Ensures timely debt repayment** by budgeting resources for scheduled principal and interest payments.
- **Provides transparency** by separately accounting for revenues and expenditures associated with debt obligations.
- **Supports long-term financial planning** by incorporating future debt service requirements into the City's financial projections.
- **Promotes responsible borrowing** by considering the City's existing obligations and financial capacity when evaluating new debt.
- **Connects capital investments to their financing** by allowing the costs of long-lived assets to be financed over periods that generally correspond to their useful lives.
- **Protects the City's financial position** by ensuring that debt obligations are recognized and planned for as part of the annual budget process.

Through prudent debt management and comprehensive annual planning, the City of Bastrop seeks to maintain a sustainable debt position while providing the infrastructure and public facilities necessary to support the City's residents, businesses, and continued growth.



2018 CERTIFICATE OF OBLIGATION BOND FUND

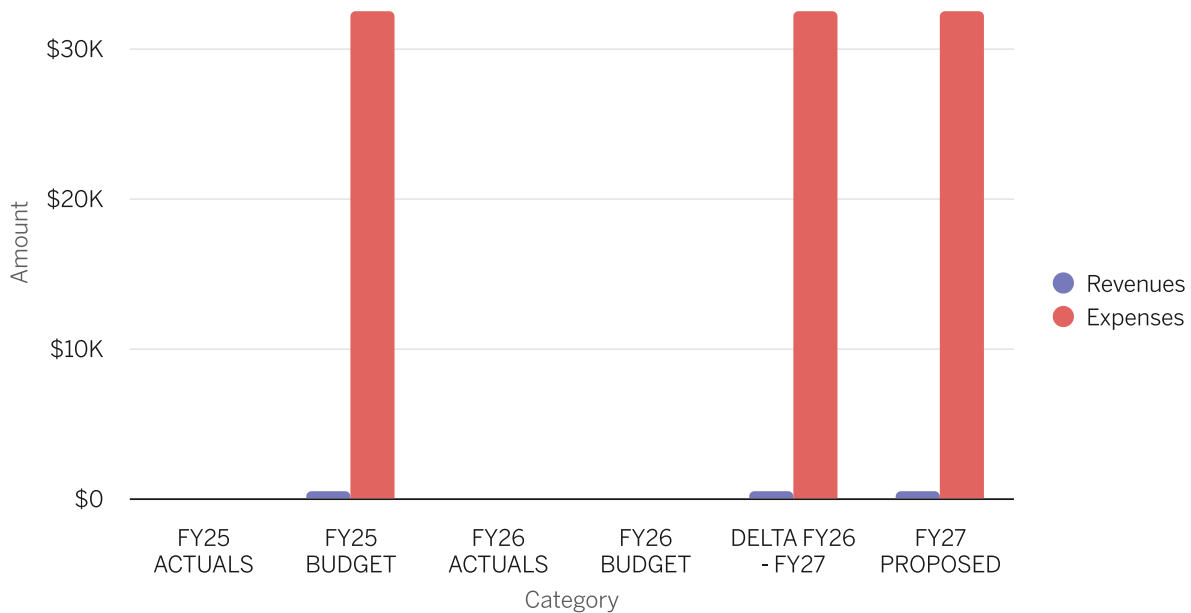


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
2018 CO Series						
INTEREST INCOME	\$12,151	\$2,000	-	-	\$2,000	\$2,000
TRANSFERS IN	\$808,374	-	-	-	\$0	-
2018 CO SERIES TOTAL	<u>\$820,525</u>	<u>\$2,000</u>	<u>-</u>	<u>-</u>	<u>\$2,000</u>	<u>\$2,000</u>
REVENUES TOTAL	<u>\$820,525</u>	<u>\$2,000</u>	<u>-</u>	<u>-</u>	<u>\$2,000</u>	<u>\$2,000</u>
Expenses						
CAPITAL OUTLAY	\$1,166,242	\$494,000	-	-	\$494,000	\$494,000
EXPENSES TOTAL	<u>\$1,166,242</u>	<u>\$494,000</u>	<u>-</u>	<u>-</u>	<u>\$494,000</u>	<u>\$494,000</u>

History. Nature. Community.



2020 LIMITED TAX NOTE

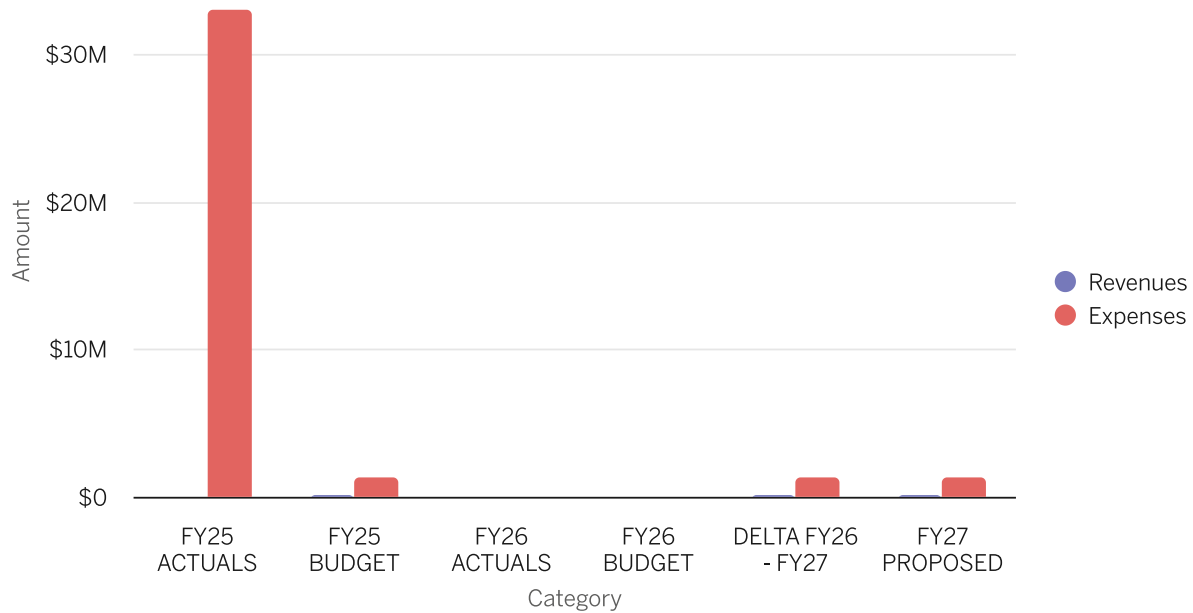


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
2020 Limited Tax Note						
INTEREST INCOME	-	\$500	-	-	\$500	\$500
2020 LIMITED TAX NOTE TOTAL	-	<u>\$500</u>	-	-	<u>\$500</u>	<u>\$500</u>
REVENUES TOTAL	-	<u>\$500</u>	-	-	<u>\$500</u>	<u>\$500</u>
Expenses						
CAPITAL OUTLAY	-	\$32,500	-	-	\$32,500	\$32,500
EXPENSES TOTAL	-	<u>\$32,500</u>	-	-	<u>\$32,500</u>	<u>\$32,500</u>

History. Nature. Community.



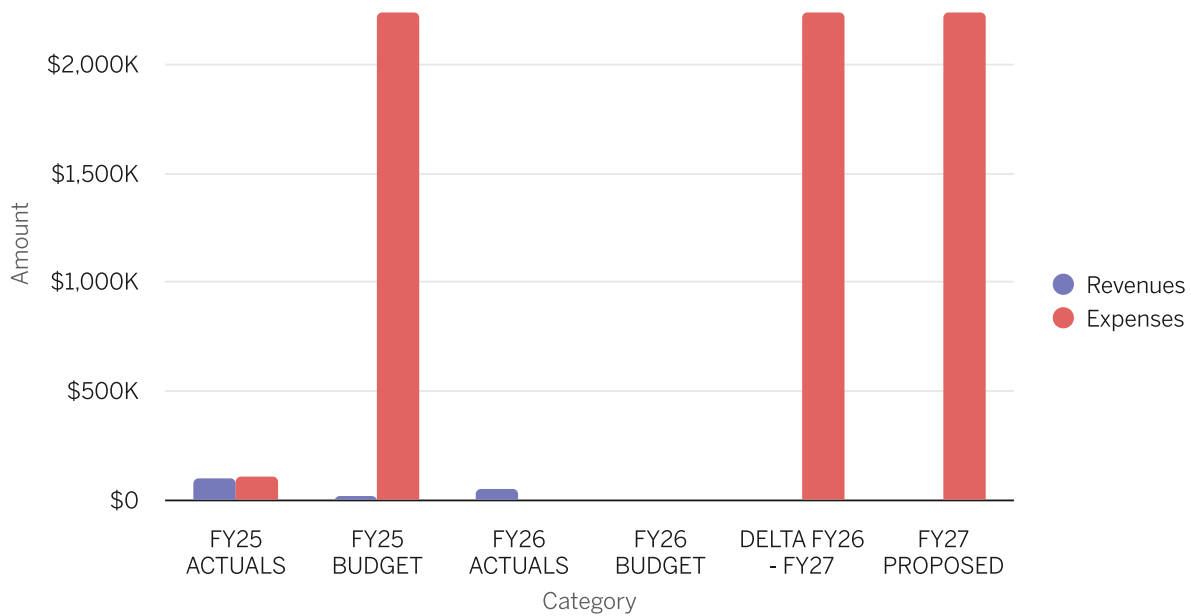
2021 CERTIFICATE OF OBLIGATION BOND FUND



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
2021 CO Series						
INTEREST INCOME	\$18,845	\$100,000	-	-	\$100,000	\$100,000
2021 CO SERIES TOTAL	<u>\$18,845</u>	<u>\$100,000</u>	<u>-</u>	<u>-</u>	<u>\$100,000</u>	<u>\$100,000</u>
REVENUES TOTAL	<u>\$18,845</u>	<u>\$100,000</u>	<u>-</u>	<u>-</u>	<u>\$100,000</u>	<u>\$100,000</u>
Expenses						
CAPITAL OUTLAY	-\$29,960	\$1,264,772	-	-	\$1,264,772	\$1,264,772
TRANSFERS OUT	\$33,159,966	-	-	-	\$0	-
EXPENSES TOTAL	<u>\$33,130,006</u>	<u>\$1,264,772</u>	<u>-</u>	<u>-</u>	<u>\$1,264,772</u>	<u>\$1,264,772</u>



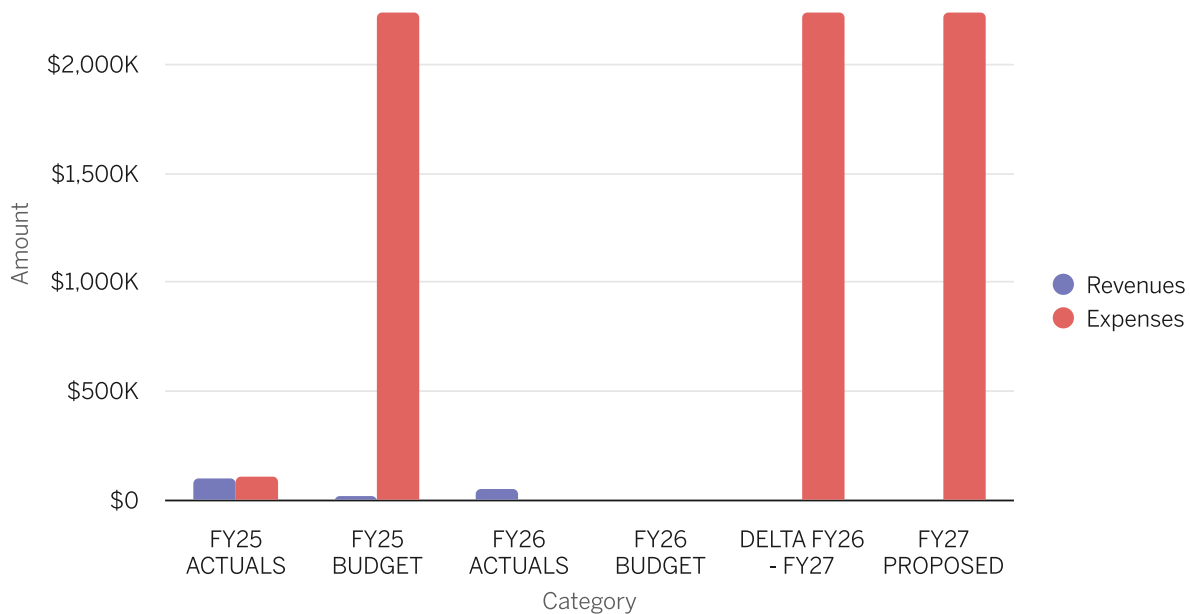
2022 CERTIFICATE OF OBLIGATION BOND FUND



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
2022 CO Series						
INTEREST INCOME	\$93,830	\$20,000	\$45,430	-	\$0	\$0
2022 CO SERIES TOTAL	<u>\$93,830</u>	<u>\$20,000</u>	<u>\$45,430</u>	<u>-</u>	<u>\$0</u>	<u>\$0</u>
REVENUES TOTAL	<u>\$93,830</u>	<u>\$20,000</u>	<u>\$45,430</u>	<u>-</u>	<u>\$0</u>	<u>\$0</u>
Expenses						
Expenses	\$75,110	\$2,241,950	\$0	-	\$2,241,950	\$2,241,950
CAPITAL OUTLAY	\$28,928	-	-	-	\$0	-
EXPENSES TOTAL	<u>\$104,038</u>	<u>\$2,241,950</u>	<u>\$0</u>	<u>-</u>	<u>\$2,241,950</u>	<u>\$2,241,950</u>



AMERICAN RESCUE PLAN ACT (ARPA) FUND

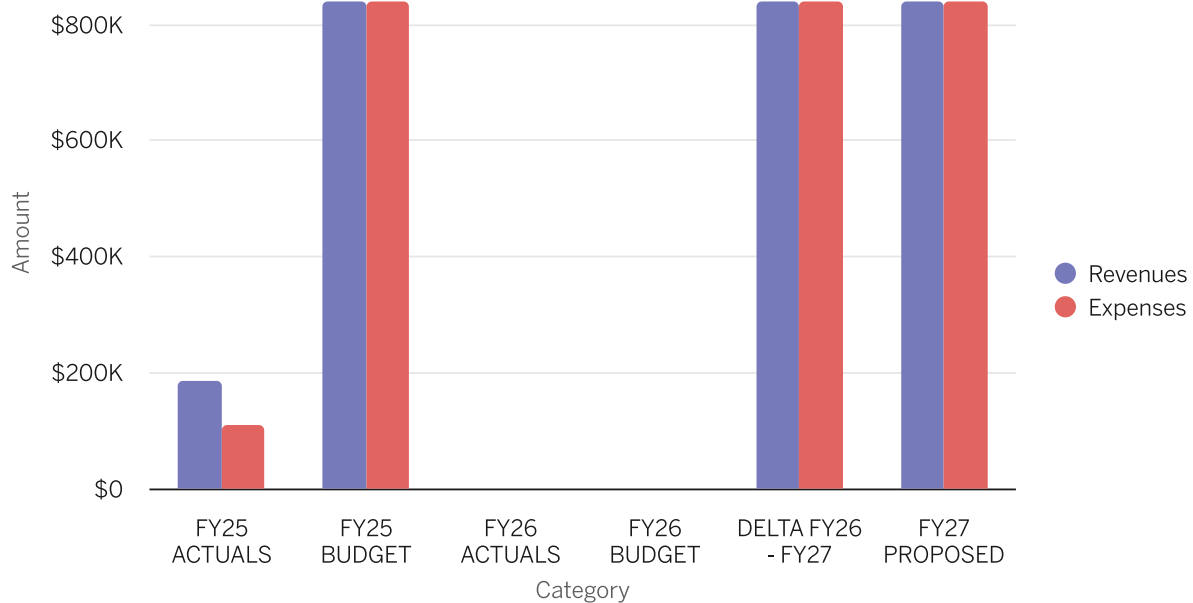


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
2022 CO Series						
INTEREST INCOME	\$93,830	\$20,000	\$45,430	-	\$0	\$0
2022 CO SERIES TOTAL	<u>\$93,830</u>	<u>\$20,000</u>	<u>\$45,430</u>	<u>-</u>	<u>\$0</u>	<u>\$0</u>
REVENUES TOTAL	<u>\$93,830</u>	<u>\$20,000</u>	<u>\$45,430</u>	<u>-</u>	<u>\$0</u>	<u>\$0</u>
Expenses						
Expenses	\$75,110	\$2,241,950	\$0	-	\$2,241,950	\$2,241,950
CAPITAL OUTLAY	\$28,928	-	-	-	\$0	-
EXPENSES TOTAL	<u>\$104,038</u>	<u>\$2,241,950</u>	<u>\$0</u>	<u>-</u>	<u>\$2,241,950</u>	<u>\$2,241,950</u>

History. Nature. Community.



GENERAL GOVERNMENT CAPITAL PROJECT FUND



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
General Fund CIP						
INTEREST INCOME	-\$5,925	\$1,500	-	-	\$1,500	\$1,500
MISCELLANEOUS	\$161,897	\$839,557	-	-	\$839,557	\$839,557
TRANSFERS IN	\$31,201	-	-	-	\$0	-
GENERAL FUND CIP TOTAL	<u>\$187,173</u>	<u>\$841,057</u>	<u>-</u>	<u>-</u>	<u>\$841,057</u>	<u>\$841,057</u>
REVENUES TOTAL	<u>\$187,173</u>	<u>\$841,057</u>	<u>-</u>	<u>-</u>	<u>\$841,057</u>	<u>\$841,057</u>
Expenses						
CAPITAL OUTLAY	\$108,422	\$839,557	-	-	\$839,557	\$839,557
EXPENSES TOTAL	<u>\$108,422</u>	<u>\$839,557</u>	<u>-</u>	<u>-</u>	<u>\$839,557</u>	<u>\$839,557</u>





CAPITAL PROJECTS FOR FY2026-2027

BP&L

FOURTH FEEDER

\$ 1,350,000

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

ALLEY C

\$ 687,630

SHOP EXTENSION

\$ 63,174

TOTAL

\$ 2,100,804

History. Nature. Community.



CAPITAL PROJECTS FOR FY2026-2027

PARKS

VETERAN'S MEMORIAL

This project consists of the creation of a new Veteran's Memorial \$ 33,871

GERMAN CASINO

This project consists of a new German Casino on the grounds of the Convention Center. \$ 55,394

OLD IRON BRIDGE

This project is to rehabilitate the Old Iron Bridge and create a park space for pedestrians to enjoy. The rehabilitation of the Old Iron Bridge will improve pedestrian connectivity across the Colorado River. \$ 2,623,195

BOB BRYANT PARK DRAINAGE IMPROVEMENT

This project is to make drainage improvements in Bob Bryant Park. Past flooding has caused significant washout and erosion to the drainage from the neighborhood to the river. Repairs are needed to prevent continued damage during future large rain events. \$ 2,000,000

RIVERBANK STABILIZATION

This project is to stabilize the erosion of the Colorado riverbank and trail from Ferry Park to Fisherman's Park. \$ 2,774,653

Parks total

\$ 7,487,113



CAPITAL PROJECTS FOR FY2026-2027

STREETS

FARM STREET \$ 264,868

Work extends along the remaining segments of the corridor to ensure consistent roadway standards throughout the area.

WATER STREET \$ 432,428

Work extends along the remaining segments of the corridor to ensure consistent infrastructure standards throughout the area.

LINDEN STREET \$ 175,129

Work extends along the remaining segments of the corridor to ensure consistent roadway standards throughout the area.

CHILDERS STREET \$ 100,680

Work extends along the remaining segments of the corridor to ensure consistent roadway standards throughout the area.

BLAKEY LANE/REED WAY ROAD \$ 9,340,967

This project is to extend Blakey Ln to Old Austin Hwy, creating additional egress paths and additional capacity for roadways adjacent to SH 71.

PUERTO PLATA RD \$ 870,322

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

MESQUITE ST \$ 20,322

JEFFERSON ST \$ 20,322

WILSON ST \$ 783,059

WILLOW ST \$ 20,322

FAYETTE ST \$ 58,803



CAPITAL PROJECTS FOR FY2026-2027

WATER/WASTEWATER

<u>Elevated Storage Tank Valverde</u>	\$ 6,181,300
--	---------------------

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

<u>Ground Storage Tank Bob Bryant w/ Pump Station</u>	\$ 2,525,000
--	---------------------

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

<u>16" Transmission Line Bob Bryant to Valverde EST</u>	\$ 1,456,289
--	---------------------

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

<u>Distribution Lines from Valverde EST to System</u>	\$ 884,539
--	-------------------

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

<u>FM 20 EST connect to Valverde EST</u>	\$ 340,000
---	-------------------

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

<u>Water Well - Simsboro WTP</u>	\$ 60,000
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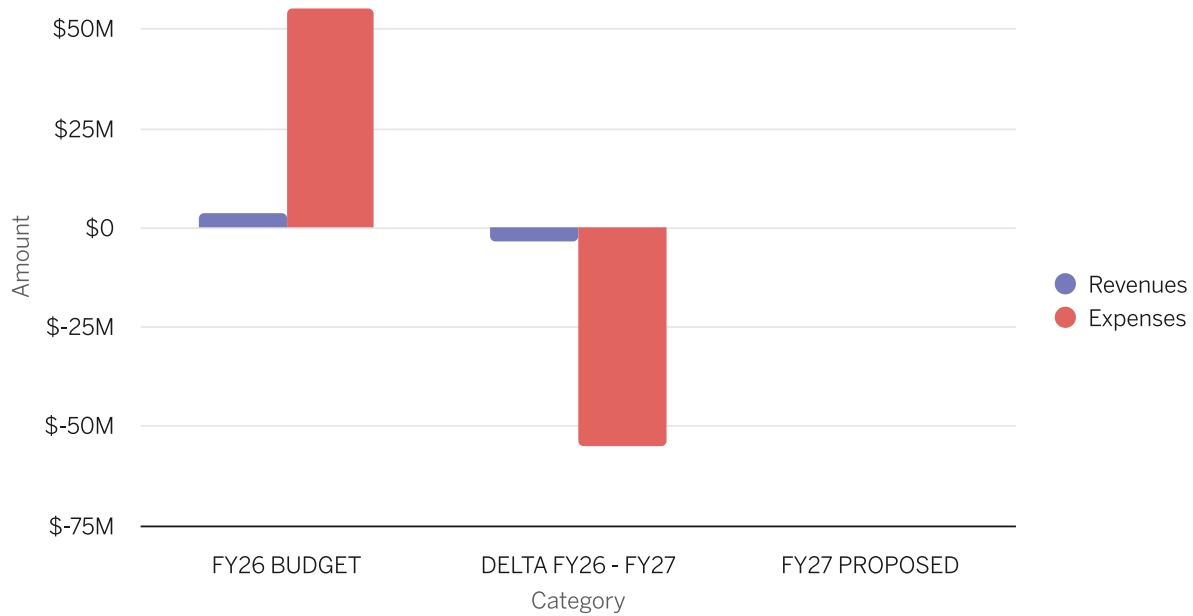
This project is to drill an additional water well for the Simsboro Aquifer Water Treatment Plant.

<u>24" Transmission Line to Bob Bryant</u>	\$ 4,908,250
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This project will extend a 24-inch water transmission line from the Simsboro Aquifer Water Treatment Plant to the Bob Bryant Pump Station. This project will provide additional water service to the west side of the city.



WATER & WASTEWATER CAPITAL IMPROVEMENT FUND

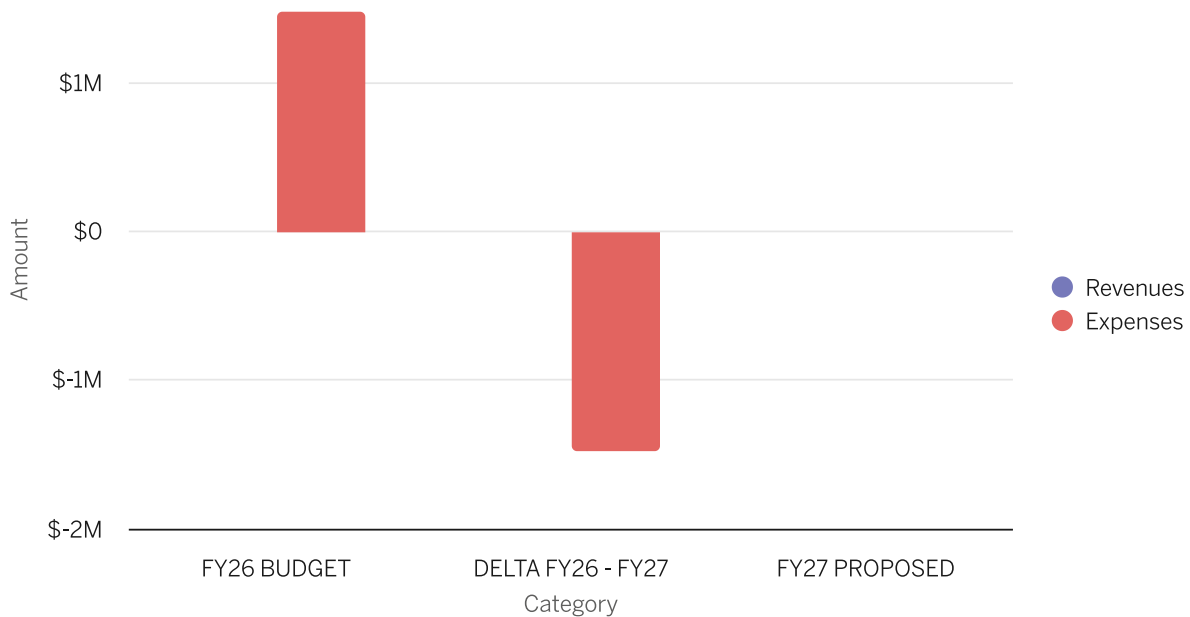


	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
W/WW Capital Projects						
TRANSFERS IN	-	-	\$3,576,085	\$3,576,085	-\$3,576,085	\$0
W/WW CAPITAL PROJECTS TOTAL	-	-	<u>\$3,576,085</u>	<u>\$3,576,085</u>	<u>-\$3,576,085</u>	<u>\$0</u>
REVENUES TOTAL	-	-	<u>\$3,576,085</u>	<u>\$3,576,085</u>	<u>-\$3,576,085</u>	<u>\$0</u>
Expenses						
CONTRACTUAL SERVICES	-	-	-	\$43,000	-\$43,000	-
OTHER CHARGES	-	-	\$9,500	-	\$0	-
CAPITAL OUTLAY	-	-	\$5,589,410	\$55,013,000	-\$55,013,000	\$0
EXPENSES TOTAL	-	-	<u>\$5,598,910</u>	<u>\$55,056,000</u>	<u>-\$55,056,000</u>	<u>\$0</u>



BASTROP POWER & LIGHT PROJECTS

FY2027 - FY2031 REQUESTS



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
CONTRACTUAL SERVICES	-	-	-	\$2,000	-\$2,000	-
CAPITAL OUTLAY	-	-	\$121,479	\$1,473,000	-\$1,473,000	\$0
EXPENSES TOTAL	-	-	\$121,479	\$1,475,000	-\$1,475,000	\$0

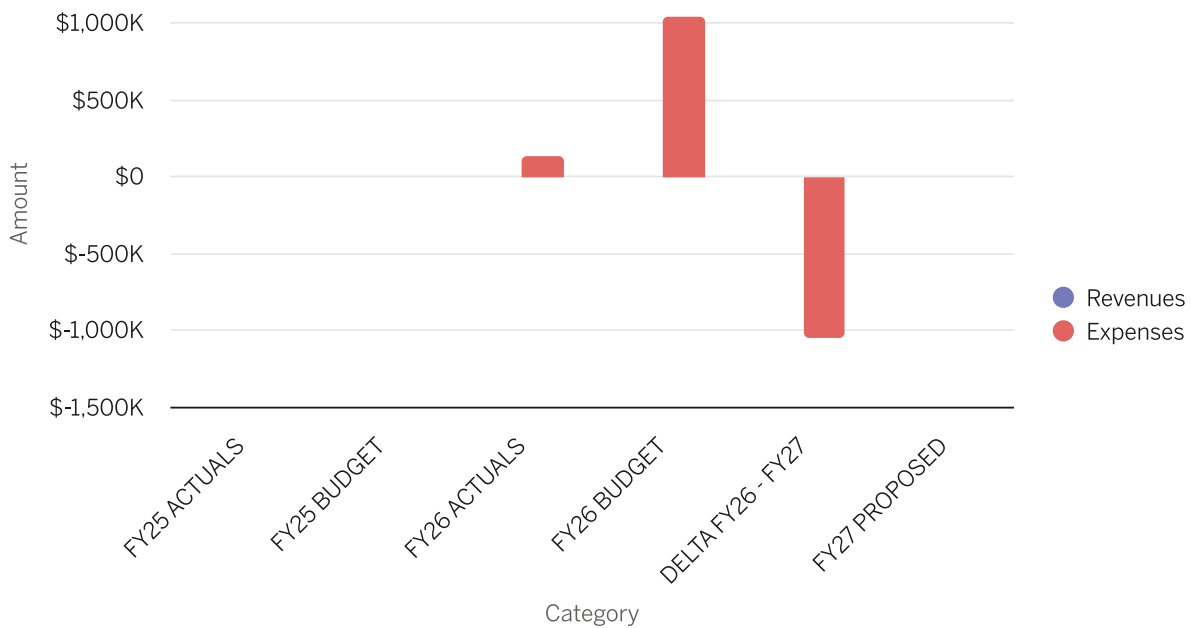
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DISCOVER BASTROP PROJECTS

FY2027 - FY2031 REQUESTS



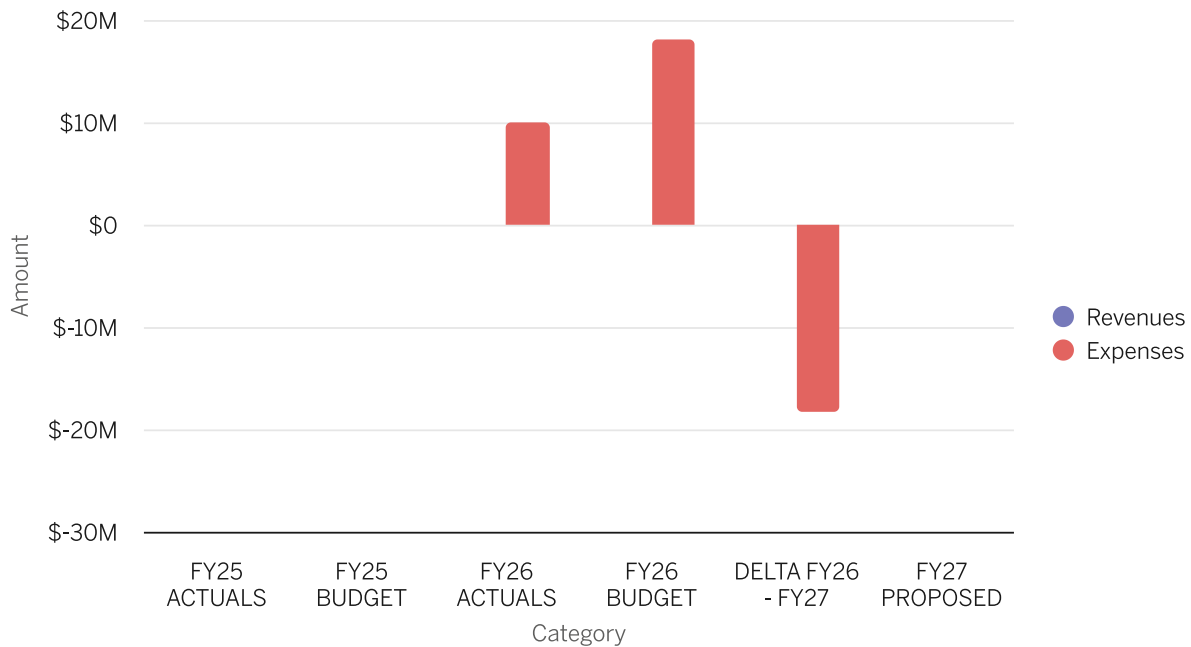
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
Expenses	-	-	-	\$60,000	-\$60,000	\$0
CAPITAL OUTLAY	-	-	\$132,805	\$985,000	-\$985,000	\$0
EXPENSES TOTAL	-	-	\$132,805	\$1,045,000	-\$1,045,000	\$0

History. Nature. Community.



PARKS & RECREATION PROJECTS

FY2027 - FY2031 REQUESTS



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
OTHER CHARGES	-	-	\$9,500	-	\$0	\$0
CAPITAL OUTLAY	-	-	\$10,000,895	\$18,215,750	-\$18,215,750	\$0
EXPENSES TOTAL	-	-	\$10,010,395	\$18,215,750	-\$18,215,750	\$0

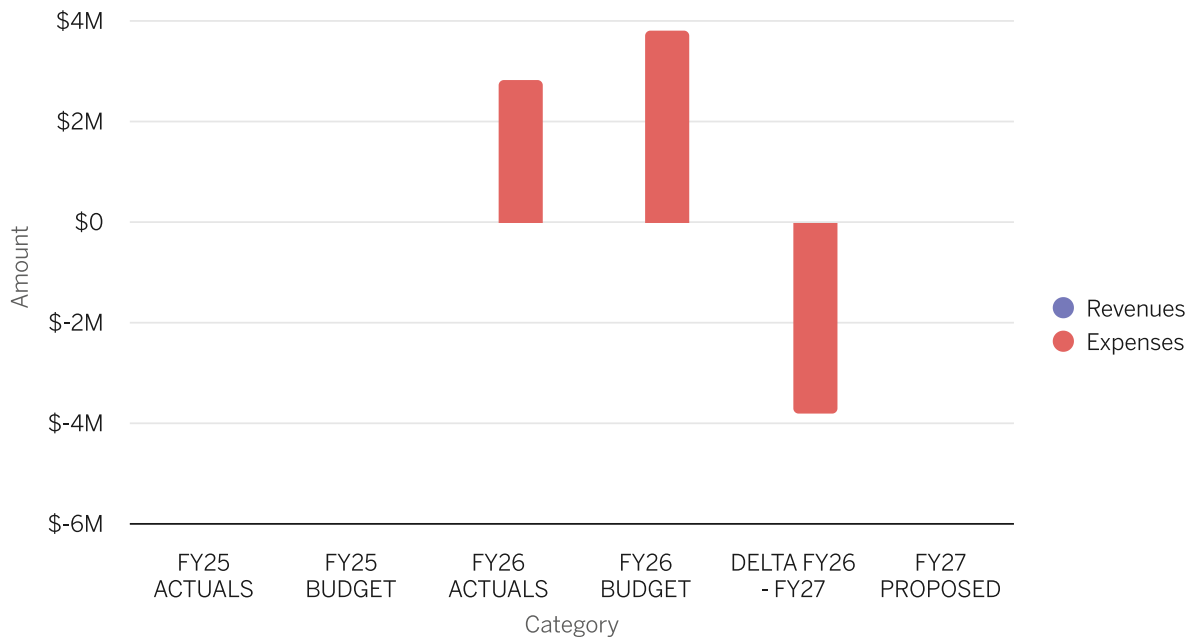
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STREETS & DRAINAGE PROJECTS

FY2027 - FY2031 REQUESTS



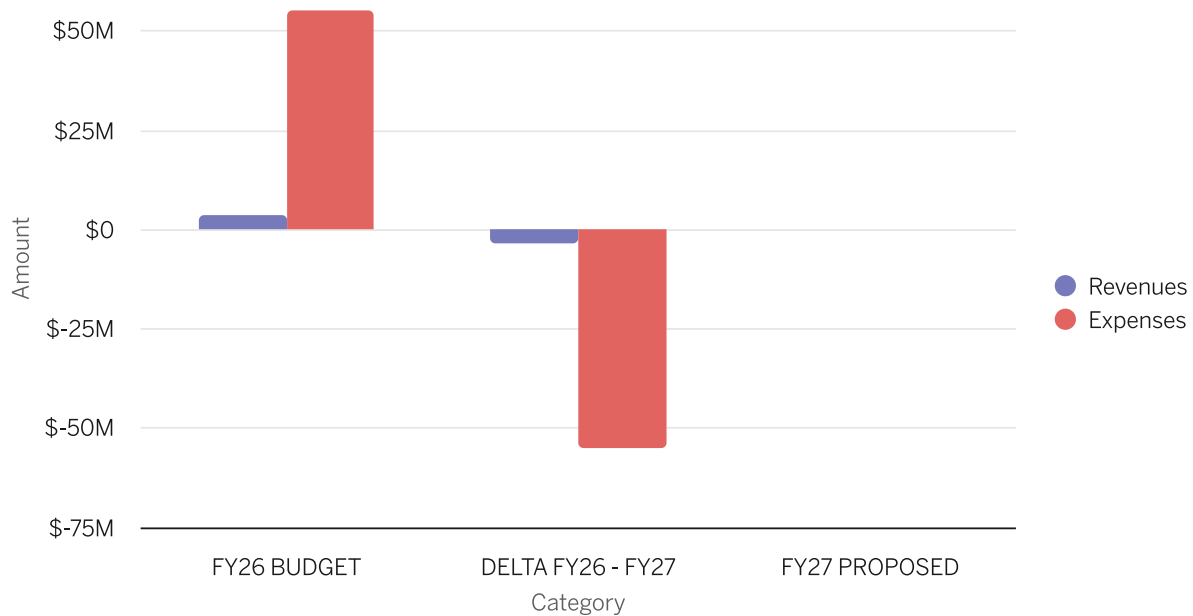
	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Expenses						
CONTRACTUAL SERVICES	-	-	-	\$10,000	-\$10,000	\$0
CAPITAL OUTLAY	-	-	\$2,817,651	\$3,815,000	-\$3,815,000	\$0
EXPENSES TOTAL	-	-	\$2,817,651	\$3,825,000	-\$3,825,000	\$0

History. Nature. Community.



WATER & WASTEWATER PROJECTS

FY2027 - FY2031 REQUESTS



	FY25 ACTUALS	FY25 BUDGET	FY26 ACTUALS	FY26 BUDGET	DELTA FY26 - FY27	FY27 PROPOSED
Revenues						
W/WW Capital Projects						
TRANSFERS IN	-	-	\$3,576,085	\$3,576,085	-\$3,576,085	\$0
W/WW CAPITAL PROJECTS TOTAL	-	-	<u>\$3,576,085</u>	<u>\$3,576,085</u>	<u>-\$3,576,085</u>	<u>\$0</u>
REVENUES TOTAL	-	-	<u>\$3,576,085</u>	<u>\$3,576,085</u>	<u>-\$3,576,085</u>	<u>\$0</u>
Expenses						
CONTRACTUAL SERVICES	-	-	-	\$43,000	-\$43,000	-
OTHER CHARGES	-	-	\$9,500	-	\$0	-
CAPITAL OUTLAY	-	-	\$5,589,410	\$55,013,000	-\$55,013,000	\$0
EXPENSES TOTAL	-	-	<u>\$5,598,910</u>	<u>\$55,056,000</u>	<u>-\$55,056,000</u>	<u>\$0</u>





APPENDIX

A ROADMAP TO THE BUDGET BOOK

Glossary of Terms

Financial Policy

Purchasing Policy

History. Nature. Community.





GLOSSARY OF TERMS

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

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

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

American Rescue Plan Act: Also called ARPA, is a federal law signed on March 11, 2021, that provided approximately \$1.9 trillion in economic relief to address the health and economic impacts of the COVID-19 pandemic.

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.

Balanced Budget: A budget in which total income (revenue) equals total spending (expenditure) during

History. Nature. Community.



a specific period. The term is commonly used for Governments, Businesses, Personal finances.

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

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

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

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

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

Bond Issue: Generally, the sale of a certain number of

bonds at one time by a governmental unit.

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

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

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

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

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

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



management and accountability.

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

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

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

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

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

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

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

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as

a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

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

Deficit: Amount by which expenses exceed income or revenues during a specific period.

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from



taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

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

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

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

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

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

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

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

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

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

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

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

GFOA: Acronym that stands for Government Finance Officers Association. It is a professional association representing public finance officials in the United States and Canada, with a mission to advance excellence in government financial management through education, best practices, research, and professional development.

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.

Governmental fund: A type of fund used by governments to account for and report financial resources used to provide public services, such as public safety, education, roads, and parks.

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

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

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

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

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

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

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

Major fund: A government fund that is large or important enough that it must be reported separately in a

government's financial statements.

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

Modified accrual: An accounting method used by governmental funds that recognizes revenues when they are measurable and available to finance current-period expenditures and expenditures when the related liability is incurred (with some exceptions, such as certain long-term debt and compensated absences.)

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.

No-New Revenue Tax Rate: Property tax rate that would generate about the same amount of tax revenue from existing properties as the previous year.

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

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

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

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

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government



entity, such as a regional school district, regional transit authority, etc.

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

Principal: The face amount of a bond, exclusive of accrued interest. **Program:** A combination of activities to accomplish an end.

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

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

Proposed M&O (Maintenance and Operations) Tax Rate: is the M&O tax rate that the governing body intends to adopt to fund the municipality's operating budget for the upcoming fiscal year.

Proprietary Fund: A type of government fund used to account for activities that operate like a business, where the costs of providing goods or services are primarily paid by user fees rather than taxes.

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

Purchased Services: The cost of services that are provided by a vendor. **Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory

requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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

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

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

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

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

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

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

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

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

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per



\$1,000 of assessed valuation of taxable real and personal property. Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

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

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

Undesignated Fund Balance: Monies in the 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. Item 8A.

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.

Voter-Approval Tax Rate: The highest property tax rate a taxing unit may generally adopt without triggering a voter approval election under Texas law.





2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50 Item 8A.

CITY OF BASTROP

Taxing Unit Name

(512) 332-8823

Phone (area code and number)

PO Box 427, Bastrop, TX, 78602

Taxing Unit's Address, City, State, ZIP Code

www.cityofbastrop.org

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,888,239,855
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 267,699,779
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,620,540,076
4.	Prior year total adopted tax rate.	\$ 0.5040 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 62,315,850 B. Prior year values resulting from final court decisions: - \$ 47,802,217 C. Prior year value loss. Subtract B from A. ⁴	 \$ 14,513,633

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Item 8A.

Line	No-New-Revenue Tax Rate Worksheet	Amount
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 16,098,968	
	B. Prior year disputed value: - \$ 2,414,845	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 13,684,123
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 28,197,756
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,648,737,832
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 2,806,031	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 31,655,778	
	C. Value loss. Add A and B. ⁷	\$ 34,461,809
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 190,330	
	B. Current year productivity or special appraised value: - \$ 613	
	C. Value loss. Subtract B from A. ⁸	\$ 189,717
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,651,526
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,614,086,306
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,134,994
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 97,908
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 8,232,902

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 8A.
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 1,749,836,220 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,749,836,220	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 153,126,036 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 153,126,036	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 248,117,622	
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0	
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 1,654,844,634	
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0	
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 46,508,554	

¹² Tex. Tax Code §526.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 8A.
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 46,508,554	
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,608,336,080	
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.5118 /\$100	
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.0000 /\$100	

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3318 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,648,737,832
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,470,512
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 59,896 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 59,896 E. Add Line 31 to 32D.	\$ 5,530,408
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,608,336,080
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3438 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> / \$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>0</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> / \$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> / \$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0000</u> / \$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> / \$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000</u> / \$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100	Item 8A.
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.3438 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.0000 /\$100 C. Add Line 41B to Line 40. \$ 0.3438 /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.3558 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Item 8A.

Line	M&O and Debt Tax Rate Worksheet	Amount
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 3,592,965 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 3,592,965	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 3,592,965
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 100.00 % C. Enter the 2024 actual collection rate. 99.00 % D. Enter the 2023 actual collection rate. 102.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 3,592,965
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,654,844,634
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.2171 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.5729 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ _____ /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.0000 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ _____ / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ _____ / \$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ _____
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ _____ / \$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ _____ / \$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.5392 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.0277 /\$100
	C. Subtract B from A.....	\$ 0.5115 /\$100
	D. Adopted Tax Rate.....	\$ 0.5040 /\$100
	E. Subtract D from C.....	\$ 0.0075 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,652,283,458
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 123,921
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.5283 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0160 /\$100
	C. Subtract B from A.....	\$ 0.5123 /\$100
	D. Adopted Tax Rate.....	\$ 0.4994 /\$100
	E. Subtract D from C.....	\$ 0.0129 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,655,124,127
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 213,511
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.5051 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.5051 /\$100
	D. Adopted Tax Rate.....	\$ 0.4994 /\$100
	E. Subtract D from C.....	\$ 0.0057 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,592,627,729
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 90,779
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 428,211.0000
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0230 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.5959 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

Item 8A.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.3438 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,654,844,634
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0302 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.2171 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5911 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ _____ /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____ /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ _____ /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Item 8A.

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5118 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.5959 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.5911 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹print
here

Ellen Owens

Printed Name of Taxing Unit Representative

sign
here*Ellen Owens*

Taxing Unit Representative

07/25/2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)



Financial Management Policy

Approved
September 8, 2026

Table of Contents

PURPOSE STATEMENT	1
ACCOUNTING, AUDITING, AND FINANCIAL REPORTING	1
ACCOUNTING	1
FUNDS	1
EXTERNALAUDITING	1
EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL	2
EXTERNAL AUDITOR ROTATION.....	2
EXTERNAL FINANCIAL REPORTING	2
INTERNAL CONTROLS	2
WRITTEN POLICIES & PROCEDURES.....	2
INTERNAL AUDIT.....	2
DEPARTMENT MANAGERS RESPONSIBLE	3
OPERATING BUDGET	3
PREPARATION	3
BALANCED BUDGETS	3
PLANNING	4
REPORTING.....	4
CONTROL	4
PERFORMANCE MEASURES	4
CAPITAL BUDGET	4
PREPARATION	4
APPROPRIATION.....	4
CONTROL	4
ALTERNATE RESOURCES	5
DEBT FINANCING.....	5
REPORTING.....	5
REVENUE MANAGEMENT	5
SIMPLICITY	5
CERTAINTY.....	5

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

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

MORE THAN \$25,000	17
ACCEPTANCE	17
ANNUAL REVIEW AND REPORTING	18
ANNUAL REVIEW	18
REPORTING	18

PURPOSE STATEMENT

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

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

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

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

ACCOUNTING

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

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

FUNDS

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

EXTERNAL AUDITING

The City will be audited annually by outside independent auditors. The auditors must be a CPA firm of national reputation and must demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards, generally accepted government auditing standards, and contractual requirements. The auditors' report on the City's financial statements including any federal grant single audits will be completed within 120 days of the City's fiscal year end, and the auditors' management letter will be presented to the city staff within 150 days after the City's

fiscal year end. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered. The city staff and auditors will jointly review the management letter with the City Council within 60 days of its receipt by the staff.

EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL

The external auditors are accountable to the City Council and will have access to direct communication with the City Council if the city staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

EXTERNAL AUDITOR ROTATION

The City will not require external auditor rotation but will circulate requests for proposals for audit services periodically, normally at five-year intervals or less.

EXTERNAL FINANCIAL REPORTING

The City will prepare and publish an Annual Comprehensive Financial Report (ACFR). The ACFR will be prepared in accordance with generally accepted accounting principles and may be presented annually to the Government Finance Officers Association (GFOA) for evaluation and possible awarding of the Certification of Achievement for Excellence in Financial Reporting. The ACFR will be published and presented to the City Council within 180 days after the end of the fiscal year. City staffing and auditor availability limitations may preclude such timely reporting. In such case, the Chief Financial Officer will inform the City Manager, and the City Manager will inform the City Council of the delay and the reasons, therefore.

INTERNAL CONTROLS

WRITTEN POLICIES & PROCEDURES

The Finance Department is responsible for developing citywide written policies & procedures on accounting, cash handling, and other financial matters. The Policies will be reviewed by the City Manager and approved by the City Council. The procedures will only need approval by the City Manager.

The Finance Department will assist department managers as needed in tailoring these written procedures to fit each department's requirements.

INTERNAL AUDIT

The Finance Department may conduct reviews of the departments to determine if the departments are following the written procedures as they apply to the departments.

Finance will also review the written policies and procedures on accounting, cash handling and other financial matters. Based on these reviews Finance will recommend internal control improvements as needed.

DEPARTMENT MANAGERS RESPONSIBLE

Each department manager is responsible to the City Manager to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented, and that all independent and internal control recommendations are addressed.

OPERATING BUDGET

PREPARATION

The City's "operating budget" is the City's annual financial operating plan. It consists of governmental and proprietary funds, including the general obligation debt service fund. The budget is prepared using the same basis of accounting as the audited financial statements. The budget is prepared by the City Manager with the assistance of the Chief Financial Officer and cooperation of all city departments. The City Manager transmits the document to the City Council thirty (30) days prior to the commencement of the fiscal year per the City Charter. The budget should be enacted by the City Council prior to the fiscal year beginning. The operating budget may be submitted to the GFOA annually for evaluation and possible awarding of the Award for Distinguished Budget Presentation.

The budget document presented to Council will be in compliance with Article VI Section 6.02 of the City Charter.

A copy of the proposed budget shall be filed with the City Secretary, at the Public Library and available on the City's website when it is submitted to the City Council in accordance with the provisions of the City Charter Article VI Section 6.03.

At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirements of state law, cause to be published the date, time, and place of a Public Hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving reasons for wishing to increase or decrease any such items. This is in accordance with the provisions of the City Charter Article VI Section 6.04.

After a public hearing, the Council shall analyze the budget, making any additions or deletions considered appropriate, and shall, at least three (3) days prior to the beginning of the fiscal year, adopt the budget by a favorable vote. This in accordance with the provisions of the City Charter Article VI Section 6.05.

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by City Council shall constitute the official appropriations of proposed expenditures for the year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for that tax year. This in accordance with City Charter Article VI Section 6.06.

BALANCED BUDGETS

An operating budget will be balanced, with current revenues, inclusive of beginning resources, greater than or equal to current operating expenditures/expenses.

PLANNING

The budget process will begin with a Staff Budget Retreat followed by a Council Budget Workshop to provide direction to the City Manager on goals of the organization. From Jan. – April, each Department Director will enter their line item budgets into the budget software. Starting in June, meetings are scheduled with the City Manager, Chief Financial Officer, and Department Directors, to review their budget submittals. The City Manager submits a proposed budget to the City Council before the end of July. The City Council will conduct budget workshops as necessary.

REPORTING

Periodic financial reports are available within the City's ERP program to enable the department managers to manage their budgets and to enable the Finance Department to monitor and control the budget as approved by the City Council. Summary monthly financial reports will be presented to the City Council within 45 days after the end of each month, if council meetings do not interfere with reporting requirements. Such reports will include current year's revenue and expenditure budgets and year-to-date actual figures for all major funds.

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

CONTROL

Operating Expenditure Control is addressed in another section of the Policies. (Refer to page 7 – section titled "Expenditure Control".)

PERFORMANCE MEASURES

Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the final budget document.

CAPITAL BUDGET

PREPARATION

The City's Capital Budget will be included in the City's Operating Budget. The Capital Budget will be prepared by the City Manager with assistance from the Finance Department and involvement of all required city departments.

APPROPRIATION

An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.

CONTROL

All capital project expenditures must be appropriated in the capital budget. Finance must certify the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

ALTERNATE RESOURCES

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

DEBT FINANCING

Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

REPORTING

Financial reports will be available to enable the department managers to manage their capital budgets and to enable the finance department to monitor the capital budget as authorized by the City Manager. The City uses a software to track capital projects. The projects are updated quarterly and available for review on our website.

REVENUE MANAGEMENT

SIMPLICITY

The City will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

CERTAINTY

An understanding of the revenue source increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

EQUITY

The City will strive to maintain equity in the revenue system structure. It is recognized that public policy decisions may lead to subsidies in certain circumstances, e.g., Over 65 property tax exemptions.

ADMINISTRATION

The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost, and cost of services analysis.

REVENUE ADEQUACY

The City will require that there be a balance in the revenue system. That is, the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability

to pay.

COST/BENEFIT OF ABATEMENT

The City will use due caution in the analysis of any tax, fee, or water and wastewater incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as a part of such analysis and presented to the appropriate entity considering using such incentive.

DIVERSIFICATION AND STABILITY

In order to protect the government from fluctuations in revenue source due to fluctuations in the economy, and variations in weather (in the case of water and wastewater), a diversified revenue system will be sought.

NON-RECURRING REVENUES

One-time revenues will not be used for ongoing operations. Non-recurring revenues will be used only for non-recurring expenditures. Care will be taken not to use these revenues for budget balancing purposes.

PROPERTY TAX REVENUES

For every annual budget, the City shall levy two property tax rates: Maintenance & Operations and Interest & Sinking (debt service). The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general debt obligations for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the Debt Service Fund. The maintenance and operations levy shall be accounted for in the General Fund. The City will adhere to state law when calculating these tax rates. Property shall be assessed at 100% of the fair market value as appraised by the Bastrop Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law. A 97% collection rate will serve as a minimum goal for tax collection, with the delinquency rate of 4% or less. The 97% rate is calculated by dividing total current year tax collections for a fiscal year by the total tax levy for the fiscal year.

All delinquent taxes will be pursued as part of the collection contract the City has with the Bastrop County Tax Assessor/Collector.

USER-BASED FEES

For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs and services.

GENERAL AND ADMINISTRATIVE CHARGES

A method will be maintained whereby the General Fund can impose a charge to the enterprise/proprietary funds for general and administrative services (overhead allocation) performed on the funds' behalf. The details will be documented and said information will be maintained in the Finance

Department.

TRANSFER FROM ELECTRIC FUND

There will be a transfer from the Electric Fund to the City's General Fund which represents a Return on Investment (payment in lieu of taxes). This transfer should not exceed 11% of the total proposed revenue of the Electric Fund for that budget year.

UTILITY RATES

The City will strive to review utility rates annually and, if necessary, adopt new rates to generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects.

INTEREST INCOME

Interest earned from investment of available monies that are pooled will be distributed to the funds monthly in accordance with the claim on cash balance of the fund from which monies were provided to be invested.

REVENUE MONITORING

Revenues received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the monthly financial report to Council.

EXPENDITURE CONTROL

OPERATING EXPENDITURES

Shall be accounted, reported, and budgeted for in the following categories:

1. Personnel Costs
2. Supplies and Materials
3. Maintenance and Repairs
4. Occupancy
5. Contractual Services
6. Other Charges
7. Contingency

APPROPRIATIONS

The level of budgetary control is the fund level budget in all Funds. Transfers between departments over \$25,000 will still require City Council approval. Transfers between expenditure accounts within a department may occur with the approval of the Department Director. City Manager approval is required if transferring from personnel accounts, capital accounts within a department, and transfers between

departments. When budget adjustments (i.e., amendments), are required between funds or between departments over \$25,000, these must be approved by the City Council through an Ordinance. Transfers between departments within the General Fund under the \$25,000 amount will be reported to City Council through the quarterly report.

CONTINGENCY ACCOUNT

The General Fund Contingency Account will be budgeted at a minimal amount (\$35,000). Increases to the contingency account must be approved by City Council.

CONTINGENCY ACCOUNT EXPENDITURES

The City Council must approve all contingency account expenditures over \$35,000. The City Manager must approve all other contingency account expenditures and report them to City Council.

PURCHASING CONTROL

All purchases shall be made in accordance with the City's Purchasing Policy. Authorization levels for appropriations previously approved by the City Council are as follows: below Directors \$1,000 (Directors can request to have this amount raised by submitting a written request to the Finance Department), for Directors up to \$9,999, for Chief Financial Officer up to \$14,999, and with any purchases exceeding \$15,000 to be approved by the City Manager.

PROFESSIONAL SERVICES

Professional services will generally be processed through a request for proposals process, except for smaller contracts. The City Manager may execute any professional services contract less than \$50,000 provided there is an appropriation for such contract.

PROMPT PAYMENT

All invoices will be paid within 30 days of receipt in accordance with the prompt payment requirements of State law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the City's investable cash, where such delay does not violate the agreed upon terms.

ASSET MANAGEMENT

INVESTMENTS

The City's investment practices will be conducted in accordance with the City Council approved Investment Policies.

CASH MANAGEMENT

The timing and amount of cash needs and availability shall be systematically projected in order to maximize interest earnings from investments.

INVESTMENT PERFORMANCE

A quarterly report on investment performance will be provided by the Chief Financial Officer to the City Council in accordance with the City's Investment Policy.

FIXED ASSETS AND INVENTORY

The City of Bastrop's Purchasing Policy defines Fixed Assets and "Minor Capital Outlay" items as items with a value over \$1,000 and with a life expectancy of two (2) or more years. Asset control will be conducted in accordance with the City Council approved Purchasing Policy Sec. IV which includes annual inventory count, proper disposal, and security measures. The Finance Department has procedures in place to capture these types of purchases, make sure they are added to the Fixed Asset List and be placed on the insurance. All departments should have procedures in place for proper maintenance of all city assets.

VEHICLE AND EQUIPMENT REPLACEMENT FUND

PURPOSE

The purpose of establishing a Vehicle and Equipment Replacement Fund (VERF), policy is to establish a decision-making process and criteria for purchase, replacement, elimination, and disposition of vehicles and equipment. The policy also establishes procedures to ensure those adequate funds will be available to purchase fleet assets and technology equipment, stabilizing the budgeting for major fleet and technology purchases, and provide sufficient cash flows for annual purchases of equipment greater than or equal to \$10,000.

ROLES AND RESPONSIBILITIES

Each department shall designate a fleet manager(s) to be responsible for oversight of department vehicles, equipment, and technology, and to ensure all equipment is safe, cost effective and meets the needs of the user department, and determining "best value" choosing the equipment to be purchased.

A Fleet Advisory Committee (FAC) should be established with the appropriate staff members, usually consisting of each departmental fleet manager(s). The committee will consider department requests in comparison to determination which assets to be purchased, replaced or eliminated annually. The FAC will provide an annual recommendation to the City Manager as part of the annual budget process for fleet purchases, replacements, eliminations and/or any other changes regarding fleet management.

FLEET INVENTORY

By November 1 of every year a physical inventory of all fleet assets shall be completed. By December 15 of each year, the City Finance Department shall distribute an inventory of all fleet assets to the Department Heads. By January 15 of each year, the FAC shall verify the accuracy of the inventory. The

final inventory shall include asset number (VIN #), description of asset (make, model, year), division or program the asset is assigned, and the mileage or hours of operation.

FUNDING OF FLEET ASSETS

All fleet assets purchased out of the VERF fund are owned by the fund and leased to the user departments. All assets purchased through the VERF are approved during the regular budget process prior to purchase. Accessories for fleet assets may be funded by the VERF as follows:

- (1) Accessories that will be funded by the VERF
 - (a) Initial purchase of accessories attached to the unit or required for the unit to perform its intended function.
 - (b) PC peripherals, i.e., wiring and laptop mounts.
 - (c) Accessories must be included in total cost of vehicle/equipment purchase.
- (2) Accessories that will not be funded by the VERF
 - (a) Maintenance items or services.
 - (b) Accessories added to the unit or replaced after the initial purchase is made and the unit is put into service.

All user departments will be charged an annual lease fee for each fleet asset allocated to their use from the VERF. Such fee will provide funds to purchase replacement assets. Money received from assets sold as surplus property will be credited to the VERF.

For vehicles and equipment that are not currently funded in the VERF, the FAC shall make recommendations as to how to fund replacement of the vehicles and/or equipment and present these recommendations as part of the annual budget process.

The purchasing of fleet through the VERF fund follow the same purchasing policy and procedures as any purchase would require.

VERF REVENUES

Departments will be charged an annual lease fee for assets assigned to them. Lease fees will be calculated in accordance with the following formula:

$$[A-B]/\text{Life} * C = X$$

A=Actual Vehicle and/or Equipment Cost

B=50% of Estimated Salvage Value

C=Inflation Factor

X=Normal Annual Lease Fee Charge

Life=Expected Life of Unit (See Replacement Criteria)

Charges to user departments will be reviewed periodically by the FAC. Lease fees may be adjusted during the annual budget process to ensure the adequacy of the VERF fund balance or to ensure the fund is not over funded. This analysis will include an anticipated cash flow examination that estimates the fund balance for the lease life of all assets.

FLEET ASSET REPLACEMENT CRITERIA

The department fleet manager shall annually identify assets that are candidates for replacement or elimination from the fleet as determined by the following replacement criteria:

Vehicle/Equip Category	Age (Years)	Mileage/Hours
Patrol Sedans	5	85,000 miles
Other Police Vehicles	7-10	100,000 miles
Heavy Equipment (Dump Trucks, backhoes, Street Equip. etc.)	10-20	Varies
Mowers	5-7	Varies
Trucks	7-10	Varies
Fire Trucks	10-20	Varies

By December 15 the FAC will confer with departments to review the departmental requests for the upcoming budget year. This will include discussion of request for additions to the fleet and the identification of assets for replacement or elimination to be considered for the next budget preparation cycle. The FAC shall make all recommendations for fleet additions, replacements or eliminations by February 15. By March 1, the CFO or designee shall calculate proposed lease fees using the lease fee calculation. Estimated costs will be used for inclusion in departmental budgets for the upcoming fiscal year.

All vehicle and equipment replacements are considered proposed until such time as the next year's budget is formally approved by Council. Department fleet managers are responsible to provide new title, VIN #s and all other pertinent information to the City Finance Dept. when the new vehicle and/or equipment is acquired. The Finance Department will be responsible for making sure all assets are properly insured.

For vehicles that are used frequently but incur very few miles, the replacement criteria may be exceeded, provided the vehicle remains safe and is economical to operate. Each year, these vehicles will be reviewed for replacement projections.

The finance department will be responsible for following the policy for disposal of assets when fleet is recognized as needing to be replaced or eliminated.

FINANCIAL CONDITION AND RESERVES

NO OPERATING DEFICITS

Current expenditures should be paid with current revenues. Deferrals, short-term loans, or one-time sources should be avoided as budget balancing technique. Reserves will be used only for emergencies on non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.

OPERATING RESERVES

Failure to meet these standards will be disclosed to the City Council as soon as the situation is recognized and a plan to replenish the ending resources over a reasonable time frame shall be adopted. This should be followed by a plan to mitigate the re-occurrence of this type of shortfall in the future.

1. The General Fund ending fund balance will be maintained at an amount up to three months' worth of estimated expenditures or at a level of 25% of budgeted operating expenditures.
2. The Enterprise/ Proprietary Funds will be maintained at a minimum level of 35% of budgeted operating expenditures.
3. Fund balances which exceed the minimum level established for each fund may be appropriated for non-recurring capital projects.

RISK MANAGEMENT PROGRAM

The City Council adopts an Investment Policy annually that outlines the investment strategy guidelines with the first goal being the safety of public funds. These policies mitigate the risk associated with investing these public funds.

LOSS FINANCING

All reasonable options will be investigated to finance losses. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based on a calculation of incurred but not reported claims, and actuarial determinations and such reserves will not be used for any purpose other than for financing losses.

ENTERPRISE/ PROPRIETARY FUND SELF-SUFFICIENCY

The City's enterprise funds' resources will be sufficient to fund operating and capital expenditures. The enterprise funds will pay (where applicable) their fair share of general and administrative expenses, in-lieu-of-property taxes and/or franchise fees. If an enterprise fund is temporarily unable to pay all expenses, then the City Council may waive general and administrative expenses, in-lieu-of-property taxes and/or franchise fees until the fund is able to pay them.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund reserve level needs to be sufficient to allow the fund to operate if a downturn in the economy occurred. Sufficient level of reserves should be a minimum of the annual Convention Center debt payment and Community Asset funding to allow the City to ensure continuity of the organizations promoting tourism. Policy makers will need to determine priorities and funding levels should the economic downturn be expected to exceed this minimum reserve amount.

COMPREHENSIVE FUND BALANCE POLICY

BACKGROUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB-54). The primary objective of this standard is to improve the usefulness and comparability of fund balance information by reporting fund balance in more intuitive and meaningful components. This standard also clarifies the definitions of the different types of funds the governmental entity may set up for financial reporting purposes.

GASB-54 requires that written policies be formally adopted by the governing body depicting the procedures that will be used for committing fund balance, assigning fund balance, how stabilization funds will be determined, order of spending the fund balance categories, minimum fund balance levels, and use of governmental fund types.

FUND BALANCE CATEGORIES

Non-Spendable – Fund balance reported as “non-spendable” represents fund balance associated with inventory or prepaid items. The cash outlay for these types of items has already been made and therefore the resources represented by this fund balance category cannot be spent again.

Restricted – Fund balance reported as “restricted” represents amounts that can be used only for the specific purpose determined by law or by the external providers of those resources.

Committed – Fund balance reported as “committed” includes amounts that can be used only for specific purposes determined by a formal action and approval by City Council.

Assigned – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance.

Unassigned – Fund balance reported as “unassigned” represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

POLICY ON COMMITTED FUNDS

In accordance with GASB-54, it is the policy of the City of Bastrop that fund balance amounts will be reported as “Committed Fund Balance” only after formal action and approval by the City Council. The action to constrain amounts in such a manner must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.

For example, the City Council may approve a motion to report within the year-end financial statements each year, if available, an amount equal to two months of operating expenditures as Committed Fund Balance for Stabilization (see also Policy on Stabilization of Funds). The dollar amount to be reported as stabilization funds might not be known at the time of approval. This amount can be determined later when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of the City of Bastrop that the governing body may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be to display intentions to use portions of fund balance for future capital projects, stabilization funds, or to earmark special General Fund revenue streams unspent at year-end that are intended to be used for specific purposes.

After approval by the City Council, the amount reported as Committed Fund Balance cannot be undone without utilizing the same process required to commit the funds. Therefore, it is the policy of the City of Bastrop that funds can only be removed from the Committed Fund Balance category after motion and approval by the City Council.

POLICY ON ASSIGNING FUNDS

In accordance with GASB-54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body.

GASB-54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so, such as a budget committee or the Chief Finance Officer. Therefore, having considered the requirements to assign fund balance, it is the policy of the City of Bastrop that the Chief Finance Officer will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated informally by the governing body.

POLICY ON STABILIZATION OF FUNDS

The City desires that a specific amount of fund balance be maintained perpetually to provide for emergencies, contingencies, revenue shortfalls, or budgetary imbalances that may occur from time to time. This formal set-aside of fund balance is commonly known as “Stabilization Funding”. Therefore, it is the policy of this City that, if available, an amount up to two months’ worth of regular General Fund Operating expenditures be reported as Committed Fund Balance for stabilization each year in the year-end external financial statements of the City.

In the absence of a formal action by the governing body in any given year specifying the desire to report committed fund balance for stabilization funds of up to one month of regular General Fund operating expenditures, if available, the formal adoption of this policy by the governing body will be deemed to serve as the formal action required to commit fund balance for stabilization funds. If at year-end, an amount less than two months of operating expenditures is available within fund balance that is not already reserved or committed for other purposes, then it is the policy of the City to record all remaining fund balance amounts as Committed Fund Balance for Stabilization.

POLICY ON ORDER OF SPENDING RESOURCES

It is the policy of the City of Bastrop that when expenditures are incurred that would qualify as expenditures of either Restricted Fund Balance or Unrestricted Fund Balance (Committed, Assigned, or Unassigned), those expenditures will first be applied to the Restricted Fund Balance category.

Furthermore, it is the policy of this City that when expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, or Unassigned), those expenditures will be applied in the order of Committed first, then Assigned, and then Unassigned.

REVIEW OF GOVERNMENTAL FUND CLASSIFICATIONS

The City of Bastrop desires that the governmental fund types available for use in governmental financial reporting be appropriately selected based on the GASB-54 definitions of these fund types. Furthermore, the fund balance categories utilized within each of these fund types are also to be appropriately selected from the new GASB-54 classifications.

Therefore, after consideration of the purpose of each governmental fund type, it is the policy of the City of Bastrop to limit the fund balance categories that may be used with each governmental fund type as follows:

General Fund – Non-Spendable, Restricted, Committed, Assigned, and Unassigned.

Debt Service Funds – Restricted, Committed, and Assigned.

Capital Project Funds – Restricted, Committed, and Assigned.

Special Revenue Funds – Non-Spendable, Restricted, Committed, and Assigned.

DEBT MANAGEMENT

SELF-SUPPORTING DEBT

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

ANALYSIS OF FINANCING ALTERNATIVES

The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves or current monies.

VOTER AUTHORIZATION

The City shall obtain voter authorization before issuing General Obligation Bonds as required by law. Voter authorization is not required for the issuance of Revenue Bonds and Certificates of Obligation. However, the City may elect to obtain voter authorization for Revenue Bonds.

BOND DEBT

The City of Bastrop will attempt to maintain base bond ratings of AA2 (Moody's Investors Service) and AA (Standard & Poor's) on its general obligation debt, and AA- on its revenue bonds. In an attempt to keep the debt service tax rate flat, retirement of debt principal will be structured to ensure constant annual debt payments when possible.

IRS COMPLIANCE

The City will maintain written procedures for Post Bond Issuance Federal Tax compliance with IRS laws and regulations for tax exempt debt.

STAFFING AND TRAINING

ADEQUATE STAFFING

Staffing levels will be adequate for the fiscal functions of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload scheduling alternatives will be explored before adding staff.

TRAINING

The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

GRANTS/FUNDING REQUESTS FINANCIAL MANAGEMENT

GRANT SOLICITATION

Each department is responsible for researching and applying for grants that support needs within their department. The purpose of this policy is to ensure grant funding is solicited with prior approval of the City Manager. The grant application should only be made with input from pertinent departments. The grants should be cost beneficial and meet the City's objectives. Communication will be made with City Council to keep them informed on what grants are being solicited.

GRANT ACCEPTANCE

All grants awarded to the City of Bastrop must be accepted by action of the City Council. If the grant opportunity is identified early enough for inclusion in the annual budget, it shall be identified and budgeted in revenue and expenditure accounts. If the grant is accepted but has not been included in the annual budget, a budget amendment shall be requested to reflect the revenues and expenditures associated with the grant.

RESPONSIBILITY

Departments will oversee the day-to-day operations of grant programs, will monitor performance and compliance, and will also keep the Finance Department informed of significant grant-related plans and activities. Finance Department staff members will serve as liaisons with grantor financial management personnel, will prepare invoices, and will keep the books of account for all grants.

FUNDING REQUESTS FROM PARTNER ORGANIZATIONS

These organizations are identified as the Bastrop Economic Development Corporation. The City Council will be informed of a funding request from a Partner Organization through an agenda item at a public meeting.

DONATIONS

LESS THAN \$25, 000

The City Manager is authorized to accept or reject any and all offers of donations made to the City having a monetary value of less than \$25,000 after due and proper consideration of the following factors:

1. Whether the proposed donation would be of a true benefit to the community or City Government;
2. Whether the proposed donation is appropriate or has practical use to the City's current or planned operations;
3. Whether the City already possesses similar items making the donated items(s) surplus;
4. Whether the proposed donation would require any undesirable or unreasonably high maintenance costs and efforts; and
5. Whether the required recognition, or stipulation, of the donor exceeds the value of the proposed donation or an acceptable level of recognition.

The City Manager shall prepare a report to be submitted to the City Council on a regular basis, not less than quarterly, detailing any offers of donations made to the City during the previous quarter, indicating whether such offer was accepted or rejected and, if rejected, stating the reason for same.

MORE THAN \$25, 000

The City Manager shall review proposals for donations having a monetary value of \$25,000 and greater to the City and shall prepare a recommendation to the City Council on such proposals. City Council action shall be required for acceptance of any such proposal. Prior to submittal to the City Council, the City Manager may invite comments from all affected City Department Heads and related Advisory Boards.

ACCEPTANCE

Upon acceptance by the City, the donor shall coordinate with City staff for the acceptance of the donation and specify a time frame for the expenditure or use of the donation. If a donation is not used for the intended specific purpose, within the approved amount of time, the donation may be returned to the donor upon request, or an extension of time may be permitted upon approval of the City and the donor.

All donations of any type in any amount of value shall be received and processed in accordance with proper and accepted accounting procedures.

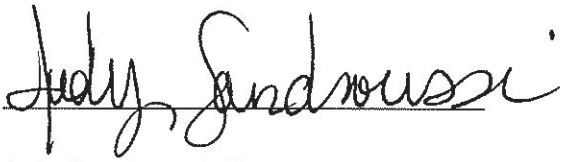
ANNUAL REVIEW AND REPORTING

ANNUAL REVIEW

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

REPORTING

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



Judy Sandroussi, Finance Director



Sylvia Carrillo, City Manager

History of Financial Policies:

Previously Approved 09/23/2014
Previously Approved 10/25/2016
Previously Approved 05/09/2017
Previously Approved with Budget 09/25/2018
Previously Approved 10/22/2019
Previously Approved 09/08/2020
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Previously Approved 09/23/2025
Previously Approved 09/08/2026



Purchasing Policy

Approved
SEPTEMBER 8, 2026

Table of Contents

PURPOSE.....1

CODE OF ETHICS.....1

COMPETITIVE PURCHASING REQUIREMENTS.....2

 WHO IS AUTHORIZED TO MAKE PURCHASES?.....2

 INSTRUCTIONS FOR SOLICITING BIDS.....2

 PURCHASING CONTROL.....2

 FLEET PURCHASES.....2

 DOLLAR LIMITATIONS.....3

 PERSONAL OR PROFESSIONAL SERVICES.....4

 OTHER EXEMPTIONS.....5

 SOLE SOURCE PURCHASES.....5

 CHANGE ORDERS.....6

 MAKING THE PURCHASE.....6

 30 DAY ACCOUNTS PAYABLE CYCLE.....6

 EMERGENCY PROCEDURES.....7

 FEDERAL PROGRAMS.....7

ASSET CONTROL.....8

 INVENTORY CONTROL.....8

 USE OF PROPERTY.....8

 DISPOSAL OF SURPLUS MATERIALS AND EQUIPMENT/ DONATIONS.....8

 LOST PROPERTY.....9

 SECURITY MEASURES.....10

RESPONSIBILITIES OF PARTIES.....10

 DEPARTMENT HEADS.....10

 SUPERVISORS.....10

 CITY OF BASTROP ACCOUNTS PAYABLE.....10

 CITY OF BASTROP ACCOUNTING.....11

PURCHASING CARD PROGRAM.....11

 PURPOSE.....11

 ELIGIBILITY.....11

USAGE..... 11

DUTIES AND RESPONSIBILITIES..... 12

PURCHASING CARD PROVIDER 13

TRANSACTION/CARD LIMITS 13

SALES TAX..... 13

RETURNS..... 14

RESTRICTIONS AND EXEMPTIONS..... 14

OBTAINING A PURCHASING CARD 15

REVOCATION OF THE PURCHASING CARD 15

PAYMENT OF FUNDS..... 15

 PURPOSE..... 15

 ROLES AND RESPONSIBILITIES..... 15

 TYPES OF PAYMENT REQUESTS 16

 FORMS OF PAYMENT..... 16

 EXPRESS PAYMENT..... 16

ANNUAL REVIEW AND REPORTING.....17

GLOSSARY OF PURCHASING TERMS17

PURPOSE

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

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

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

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

CODE OF ETHICS

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

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

COMPETITIVE PURCHASING REQUIREMENTS

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

Under no circumstances shall multiple requisitions be used in combination to avoid otherwise applicable bidding requirements or City Council approval.

WHO IS AUTHORIZED TO MAKE PURCHASES?

Purchases will only be processed if authorized by a Department Head or approved representative in an employee's direct chain of command.

INSTRUCTIONS FOR SOLICITING BIDS

When soliciting bids, City of Bastrop buyers must follow the steps below:

1. Give the same exact specifications to each vendor.
2. Give each bidder same deadline for turning in bids.

City of Bastrop buyers must inform vendors that bids submitted are all inclusive. Any charges for freight and handling, fuel fees or other costs must be included in the bid. To obtain contract status, the Department Head is responsible for first adhering to the procurement requirements stated below. City Manager approval or thier designee is required.

PURCHASING CONTROL

Authorization levels established within the ERP system for appropriations previously approved by the City Council are as follows:

- Directors' or their designee not to exceed \$9,999.99
- Chief Financial Officer or designee up to \$14,999.99
- City Manager or designee approving purchases exceeding \$15,000.00

All purchases requiring a purchasing summary must have an approved purchase order before placing the order.

FLEET PURCHASES

The Finance Department will create a Fleet Appropriations List at the beginning of every fiscal year based on the adopted budget. A unit number will be assigned to each vehicle and equipment included on this list. This list will be distributed to each department with vehicles and equipment on the list.

Each department will complete and submit their purchasing summaries to the Finance Department, which should include the unit number assigned, as close to October 1st as possible. The purchasing summaries will be checked against the Fleet Appropriations List and reviewed for accuracy and

completeness. Once reviewed by the Finance Department, the summaries will go to the City Manager for approval.

Upon approval by the City Manager, a purchase order will be created and authorized by the Finance Department for each approved purchasing summary. At the time of issuance of the purchase order, budgeted funds will be encumbered to prevent the funds from being reallocated.

Approved purchase orders will be sent to each department with authorized vehicles and equipment on the Fleet Appropriations List. Once the department has received the approved purchase order, fleet orders can be placed with the selected vendor.

DOLLAR LIMITATIONS

The following dollar limitations should be used as a guideline. These limitations may not apply in all cases. Dollar limitations pertain to total purchase or invoice total not per single item cost. It is the Department Directors responsibility to ensure Purchasing policies are being adhered to.

\$0.01-\$3,000: Purchases of non-contract goods or services totaling \$3,000 or less require no quotation but are recommended.

If invoices for a single service contractor combine to total greater than \$3,000 in a fiscal year, the city will require the standards of \$3,001 to \$99,999 for purchasing to apply. As clearly identified in the Code of Ethics item h. Texas Law prohibits component purchasing, separate purchasing and sequential purchasing of any kind. An employee commits an offense by intentionally or knowingly making or authorizing component, separate or sequential purchasing to avoid the competitive bidding requirements.

Note that an employee does not commit an offense by making or authorizing component, separate, or sequential purchasing to address unexpected circumstances (such as unanticipated repairs) rather than to avoid competitive bidding requirements. Accordingly, if invoices for a single service contractor combine to total greater than \$3,000 in a fiscal year due to unexpected circumstances (and not to avoid competitive bidding requirements), the standards that apply to purchase totaling \$3,001 to \$99,999 will not apply.

If you have questions about which standards apply, contact the Finance Department.

\$3,001-\$99,999: Except where otherwise exempted by applicable State law, purchases totaling \$3,001 to \$99,999 require three (3) written quotes attached to a Purchasing Summary Form and a purchase order provided to the Finance Department.

No purchase orders of non-contract goods or services will be issued in excess of \$15,000 without City Manager or their designee prior approval.

If the lowest responsible quote is not selected, an explanation should be provided on the Purchasing Summary Form and approval by the City Manager will be required, no matter the dollar amount. Only the City Manager or their designee may determine "Best Value". The City Manager may elect to accept less than three quotes from a Director if due diligence has been documented by the Director in trying to adhere to the purchasing policy. A memo will be required from the Director providing a reason for their inability to obtain three written quotes and the scope of services being provided if applicable. It

must be approved and signed by the City Manager and attached to each Purchasing Summary Form and purchase order provided to the Finance Department.

According to State Law, two (2) Historically Underutilized Businesses (HUBs) are to be contacted on a rotating basis. HUB vendors are obtained from the Texas Comptroller of Public Accounts website. If the list fails to identify a historically underutilized business in the county in which the municipality is situated, the municipality is exempt.

If purchasing through a cooperative purchasing alternative, i.e., BuyBoard, DIR, TXMAS provide only one (1) written quote; proof or identification that the quote is from a cooperative source, complete a Purchasing Summary Form and a purchase order. Any vendor specific contracts should be on file with the Finance Department prior to final approval being given if applicable. It is the Department Director's responsibility to ensure the cooperative information is on file with the Finance Department.

\$100,000+: Except as otherwise exempted by applicable State law, requisitions for item(s) whose aggregate total cost is more than \$100,000 must be processed as competitive solicitations (e.g., sealed bids, request for proposals, and request for offers). Texas Local Government Code, Subchapter B, Section 252.021 defines the requirements for competitive bids.

The Code requires that sealed bids and request for proposals (RFP) are advertised in a local newspaper for two consecutive weeks prior to the bid opening. All bids must be received sealed and turned in to the City Secretary's Office by the date and time listed in the bid. Any bids received after the stated time will be returned unopened. The bid opening process is open to the public and all vendors that respond to the specific are invited to attend. Questions concerning pricing will not be addressed at the opening. Contracts for services require Errors & Omissions coverage.

If purchasing through a cooperative purchasing alternative, i.e., BuyBoard, DIR, TXMAS provide only one (1) written quote; proof or identification that the quote is from a cooperative source, complete a Purchasing Summary Form and a purchase order. All cooperative vendor specific contracts should be on file with the Finance Department prior to final approval being given if applicable. It is the Department Director's responsibility to ensure the cooperative information is on file with the Finance Department. City Manager written approval is required.

Rental Agreement: Vendors who provide rental items to the city are required to carry insurance. The type and amounts of insurance required vary based on the item rented. The Chief Financial Officer must review all rental contracts before the contract is awarded.

PERSONAL OR PROFESSIONAL SERVICES

Under the Professional Services Procurement Act, a contract for the purchase of a personal or professional service is exempt from competitive bidding requirements. The City also provides exemption for the purchasing of planning services.

The City may not select providers of professional services based on competitive bids. In these situations, the City must make the selection and award based on demonstrated competence and qualifications for performing the services for a fair and reasonable price.

Professional services may include:

- Accounting
- Architecture
- Landscape architecture
- Land surveying
- Medicine
- Optometry
- Engineering
- Real estate appraisal
- Nursing

According to the Texas Attorney General's Office professional services may include "*members of disciplines requiring special knowledge or attainment and a high order of learning, skill and intelligence.*"

OTHER EXEMPTIONS

State law authorizes other categories of exempt purchases. Purchases from other governments, some auctions and going-out-of-business sales, and other purchases are exempt under provisions of the Local Government Code and Vernon's Statutes.

The following is a list of other areas that are exempt from competitive bidding requirements:

1. Land or right-of-way
2. Items that can be obtained from only one source, including:
 - a. items for which competition is precluded because of the existence of patents, copyrights, secret processes or monopolies;
 - b. films, manuscripts or books;
 - c. electric power, gas, water, and other utility services; and
 - d. captive replacement parts or components for equipment;
3. Food
4. Personal property sold:
 - a. at an auction by a state licensed auctioneer;
 - b. at a going-out-of-business sale; or
 - c. by a political subdivision of the state, a state agency, or an entity of the federal government
5. Any work performed and paid for by the day is exempt from the competitive bidding process.
6. Work performed under a contract for community and economic development made by a county designed to reasonably increase participation by historically underutilized businesses in public contract awards by establishing a contract percentage goal for HUB businesses.

SOLE SOURCE PURCHASES

Sole Source purchases must be approved by the City Manager before purchasing. These conditions occur when the purchase involves compatibility of equipment, accessories, or replacement parts or when the goods or services is a one-of-a kind or protected by a patent, copyright, secret process. The product is only available from a regulated or natural monopoly. The product is a component or repair part that may only be purchased from the original supplier. The following items are necessary to provide

sufficient justification for sole source purchase:

1. A memorandum to the City Manager with a statement must be attached to the Purchasing Summary Form that says enough vendors have been contacted to determine that only one practical source of supply exists or states the reasons only one source exists. This memorandum should include the City Manager's signature signifying his/her approval.
2. A bid from the sole source provider on company letterhead.
3. A letter from the vendor stating they are the sole supplier of the good.

A Purchasing Summary Form and purchase order is still required with the above information attached.

CHANGE ORDERS

According to purchasing law, the City of Bastrop may make changes to plans, specifications, or quantities after award of the contract, if necessary. However, no increase may exceed 25% of the original contract amount and any decrease of 25% or more must have the consent of the contractor.

Increases that cause a change in dollar limitations or purchasing law may supersede the 25% rule:

Example: If a contract is awarded for \$45,000, the allowable increase under the 25% rule would be \$11,250. However, this would cause the new price to exceed \$50,000, which by State law requires sealed bids and advertising. Increase would be limited.

Any change in a purchasing contract that exceeds 25% of the original amount will void the original contract.

MAKING THE PURCHASE

City of Bastrop buyers are responsible for making sure that the purchased good or service is received as specified. Under no circumstance should a buyer accept more goods or services than ordered. Employees are only authorized to purchase items that have been approved by their Department Head. A purchase over the original amount requires additional approval.

30 DAY ACCOUNTS PAYABLE CYCLE

Texas law requires municipalities to pay invoices within 30 days or be subject to the payment of interest. It is the responsibility of each department to make sure the signed invoices, purchase orders and any other required paperwork is submitted to the Finance Department as soon as the product is received, or service rendered.

It is the responsibility of Accounts Payable to pay all vendor invoices within 30 days of the date the services or products are received. If the invoice date is different from the service/product receipt date, the department will need to note on the invoice the date of receipt of the product or service. Any Variance between the purchase order and the vendor invoice must be reconciled and documented on the purchase order. Vendor payments can only be made for the original or modified purchase order amount.

EMERGENCY PROCEDURES

Valid emergencies are those that occur because of the breakdown of equipment which must be kept in operation to maintain the public's safety or health, or whose breakdown would result in the disruption of City operations. It is required to get City Manager or their designee approval on any emergency purchases.

The Legislature exempted certain items from sealed bidding in the ***Texas Local Government Code Section 252.022(a)***, including, but not limited to:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;
2. A procurement necessary to preserve or protect the public health or safety of the municipality's residents;
3. Procurement necessary because of unforeseen damage to public machinery, equipment, or other property.

The following steps must be taken when making emergency purchases:

1. Employee must receive approval from the City Manager or their designee.
2. Employee will make every effort to solicit bids unless circumstances prevent employee from doing so.
3. A written statement concerning the emergency must be provided following the incident to provide necessary documentation in Accounts Payable and must include the City Managers signature or their designees.

FEDERAL PROGRAMS

The City of Bastrop has adopted ***Federal 2 CFR 200.318 - 200.326 and Appendix II to Part 200*** for Federal Programs to ensure City procures materials and services in an efficient and economical manner that follows the applicable provisions of federal, state and local laws and executive orders. Federal 2 CFR 200 section 318 to 326 cover the following regulations:

200.318 – General Procurement Standards

200.319 – Competition

200.320 – Methods of Procurement to be followed

200.321 – Contracting with Small & Minority businesses, women business enterprises & labor surplus area firms

200.322 – Procurement of Recovered Materials

200.323 – Contract Cost & Price

200.324 – Federal awarding agency or pass-through entity review

200.325 – Bonding requirements

200.326 – Contract Provisions

ASSET CONTROL

INVENTORY CONTROL

The purpose of inventory control is to create and maintain a record/inventory of all fixed assets of the City of Bastrop. Fixed assets include all items over \$5,000 with a life expectancy of two (2) or more years. "Minor Capital Outlay" items must also be inventoried. These items will include assets purchased for \$1,000 to \$4,999.

When a fixed asset is received by the city, it is tagged with a City of Bastrop property tag (if feasible) and added to the Departments master list. A new asset form should be completed, signed, and provided to the Finance Department.

Each Department shall keep an inventory list of all fixed assets permanently assigned to an employee.

A wall-to-wall inventory of all fixed assets shall be performed every year or as deemed necessary. It is recommended that Departments perform an annual fixed assets inventory of equipment permanently assigned to employees.

USE OF PROPERTY

City of Bastrop employees should be aware that the use of City property for personal gain is strictly prohibited. City vehicles should only be used for official City business. City Personnel Policies list theft and unauthorized use of City property as grounds for immediate dismissal.

In addition, employees are not to use personal property for the performance of their job or at their work site. Personal items such as radios, coffee pots, picture frame, books, etc. is permissible; however, the City of Bastrop is not responsible for damage to or theft of these items.

DISPOSAL OF SURPLUS MATERIALS AND EQUIPMENT/ DONATIONS

City surplus materials and equipment (a/k/a 'surplus items') includes any City owned personal property such as furniture, fixtures, equipment, computers, vehicles, tools, clothing, or other such items, which have lost useful value to the City, have become non-functional or are obsolete. Such surplus items may be disposed of by one of the following methods:

- Sold competitively, by accepting sealed bids or by public auction;
- Traded in for acquisition of new equipment;
- Donated by the City to a recognized charitable organization;
- Provided to other governmental entities (donation or exchange).
- Sold as 'scrap' (for cash), if the items have no value except for salvage and the City Manager or their designee has authorized the sale for scrap; or
- Disposed of through solid waste collection services if the item has no salvage or other value and the City Manager or their designee has authorized such disposal.

Trade-In or Donation: Before trading-in and/or donating surplus items, the Department Head must prepare a memorandum to the City Manager and remit a copy to the Finance Department stating: 1) the identity of the surplus items to be disposed of, traded-in or donated, 2) the reasons for the surplus

items being declared surplus, 3) the original purchase price (if ascertainable) of the surplus items, and 4) the value of proposed “trade-in” or “donation”, in the estimation of the Department Head. If the Department Head receives approval by City Manager to proceed, the Department Head must coordinate their trading-in and/or donating surplus items with the Finance Department to ensure a Disposed Fixed Asset Form is completed and any other ancillary paperwork.

[Note: All property is owned in the name of the City of Bastrop and is not vested in any specific department.]

Sales: If the surplus items are to be sold, then the Department Head must prepare a memorandum to the City Manager and remit a copy to the Finance Department. The memo should include: 1) the identity of the items to be sold to include year, make, model, and any other identification characteristics, 2) a brief description providing why it is necessary to dispose of the item. The Department Head having received approval to sell a surplus item may then utilize one of the following options: 1) post notice in the local newspaper and/or through an approved on-line auction provider 2) advertise in the local newspaper, 3) request sealed bids, or 4) sell through a public auction, which may take place at a specified location or, by means of an on-line sale.

Preferred Disposition: Whenever reasonably feasible, it is the City’s preference that the Department Head dispose of the surplus equipment by means of a public auction or sale held in cooperation with other City departments and surrounding government entities.

Procedures: The City Manager shall have the authority to approve the disposal, sale, trade-in, or donation of surplus items when the value of same is less than \$50,000, in total. If the total value exceeds \$50,001, then the City Manager shall obtain Council approval of the proposed disposal, sale, trade-in, or donation of surplus items.

Once approved by either the City Manager or Council, as appropriate, to document the disposal, sale, trade-in, or donation of surplus items a Disposed Fixed Asset Form must be prepared and submitted to the Finance Department in addition to providing the license plates for any vehicles or equipment disposed of. The Finance Department manages the change of ownership and the receipt of funds.

City decals must be removed from all surplus City vehicles, machinery, and equipment before disposal, donation, trade-in, or sale.

City employees may participate, on their own time, in public auctions for the purchase of surplus City items.

LOST PROPERTY

After conducting an annual inventory and property is discovered to be lost, an explanation for the lost must be provided immediately to the Department Head using the Fixed Asset Form. Property losses that come to the attention of the employee before the annual inventory should be reported within 24 hours using the Fixed Asset Form.

All thefts are to be reported to a supervisor or Department Head as soon as possible. The City of Bastrop, Police Department must be notified immediately. Stolen fixed asset must be removed from the Master Inventory List and a copy of the police report attached to the Fixed Asset Form.

SECURITY MEASURES

All equipment will be kept in a secure area when not in use. Access to this area will be limited to the employees assigned to the secure area. In case of theft, the security of the area should be evaluated to determine if changes or re-keying of locks should be necessary.

RESPONSIBILITIES OF PARTIES

DEPARTMENT HEADS

1. Monitor and approve overall purchases to ensure that funds are spent judiciously and that budgeted resources are within their control and available for all procurement.
2. Reject requests for purchases that do not have proper authorization or include required documentation.
3. Approve all purchases up to \$9,999 excluding budgeted capital.
4. Adhere to the Purchasing Policies and the Code of Ethics.
5. Place cooperative agreements and Request for Proposals on file with Finance and monitor purchases to ensure that supply agreements are used.
6. Ensure that sole source requests meet the guidelines and include required documentation.
7. Inventory all fixed assets every year.
8. Verify goods and services are received as ordered before approving payment.
9. Annually inventory equipment assigned to employee.
10. Keep records of losses occurring in their areas to detect patterns of theft in one area or individual employee.

SUPERVISORS

1. Maintain security of equipment on-site
2. Keep a log of equipment issued to employees on a long-term basis.
3. Keep a log of equipment issued to employees on a short-term basis.
4. Forward all receipts and invoices to Department Head as soon as possible.
5. Check that equipment and supplies are returned upon termination of an employee.

CITY OF BASTROP ACCOUNTS PAYABLE

1. Pay bills in an accurate and timely manner.
2. Reject requests for purchases that do not have proper authorization or include required documentation.
3. Monitor purchases to ensure that supply agreements are used.
4. Ensure that purchasing policy requirement guidelines are met and required documentation included.

CITY OF BASTROP ACCOUNTING

1. Maintain the master fixed asset property list.
2. Assign inventory tags for fixed assets.
3. Provide Fixed Assets Forms.
4. Produce Master Inventory List as needed.
5. Process fixed asset transfers and retirements.
6. Review, approve and enter all purchase orders for budgeted fleet purchases.

PURCHASING CARD PROGRAM

PURPOSE

The purpose of the Purchasing Card Program is to provide the City with an efficient and controllable method of making small dollar commodity, service, and travel purchases. This program is to be used to procure low-value maintenance, repair, and operational expense items. By using the purchasing card, it will simplify the payment process and take advantage of the rebate program the card provider offers. The City will issue cards via the provider of its choice. This card policy is not intended to replace, but rather supplement existing purchasing, travel, and other City policies. The same restrictions that apply to other methods of purchasing also apply to the purchasing cards.

ELIGIBILITY

Department Directors and Supervisors can make a request to the City Manager for a purchasing card in their name. Department purchasing cards can be issued to each department and be the responsibility of the Department Director or their designee. Criteria for determining which departments should be issued a department card:

- Will the use of a Credit Card enhance productivity?
- Will the use of a Credit Card reduce paperwork?
- Will the Credit Card be utilized regularly for the purchasing of authorized (budgeted) goods, supplies and services?

USAGE

Each card will have a daily and monthly limit. The daily limit on the Department Director cards is set by the City Manager. The Department Directors will provide to the Program Administrator in writing, the limits for Supervisors individual cards. The daily limit for the department cards is \$500. Limits can be changed on a temporary or permanent basis when warranted and a written request is received by the Program Administrator from the Department Director.

Purchasing Cards may be used for small dollar purchases which do not exceed the daily transaction limit established by the Purchasing Policy and that do not exceed the cards maximum limit.

Acceptable purchases are:

- Maintenance and repair of equipment
- Operational expense items (within the dollar limits stated above)
- Registration Fees
- Travel expenses (must adhere to the Travel Policy)

Purchases made on the purchasing card will be for City business only. The purchasing card is not a personal line of credit and must never be used for personal or private purchases of any nature. When in doubt as to whether a purchase is allowable under the City policy, the Cardholder should either contact the Program Administrator before making the purchase or make payment personally and seek reimbursement from the City afterwards. Please remember that reimbursement for any out-of-pocket purchase made without authorization is subject to the City Manager's approval. Unauthorized purchases or use of the purchasing card in violation of this or any other City policy are prohibited, and purchaser will be subject to disciplinary action.

The Finance Department has a purchasing card with a \$125,000 monthly limit. This card is used solely to pay vendors that allow credit card payments and do not charge a processing fee. The advantage to this additional payment method is to obtain the rebate provided through the purchasing card program.

DUTIES AND RESPONSIBILITIES

A. Cardholder

1. The employee who is issued a card is called a "Cardholder" whether it was issued in their name or just in their custody (i.e. department card). The purchasing card has daily transaction limits as well as a maximum monthly limit.
2. Every transaction made using the purchasing card must have corresponding backup and be entered into the credit card program. All transactions will be reviewed and approved by the appropriate supervisor. All transactions, once reconciled, will be downloaded into the accounting system monthly.
3. Each Cardholder shall use the card only for authorized purchases. A hardcopy itemized receipt must be obtained from the vendor each time the card is used and be signed by the Cardholder and their Supervisor (when applicable).
4. The Cardholder is responsible for immediately notifying the Purchasing Card Provider, their Supervisor, and the Program Administrator if the card is lost or stolen.
5. Each Cardholder must acknowledge receipt of the purchasing card, understand the rules of usage, and sign the Purchasing Cardholder Agreement. Failure to abide by this Purchasing Card Policy may result in disciplinary action, up to and including termination of the employee. The Cardholder will be required to reimburse the City for any unauthorized transaction.
6. Upon resignation or termination of employment of a Cardholder, the Department Director shall notify the Program Administrator immediately, and the card shall be turned in to the Program Administrator.

B. Program Administrator

The Program Administrator is the Chief Financial Officer or their designee. The Program Administrator manages the Purchasing Card Program and has the following responsibilities:

1. Establishing purchasing card accounts and authorized limits
2. Point of contact for any Purchasing Card Program questions

3. Ensure compliance with the Purchasing Card Policy and the Purchasing Policy
4. Reviews all purchasing card transactions monthly
5. Terminating cards as needed

C. Departmental Responsibility

The Department Director determines who will be issued a purchasing card and the daily and monthly limits assigned. The Department Director will also ensure that purchases are authorized and adhere to City policies. Departments may implement more stringent internal authorization procedures that its Cardholders must follow to make purchases with the card. Directors or their designee are responsible for approving receipts and making sure the statements for each card are reconciled and backup uploaded to the credit card program within 15 days of the statement date to facilitate timely approval and processing.

PURCHASING CARD PROVIDER

The Purchasing Card Provider will generate a monthly billing statement at the close of every month. This statement can be obtained online. All Cardholders should receive instructions on how to establish a login to their account. The Cardholder is responsible for reconciling their respective statement, matching each transaction with a receipt as soon as it is received. If a transaction is listed which is not known to the Cardholder, the Cardholder is responsible for immediately notifying the Purchasing Card Provider and the Program Administrator of the disputed charge. It is imperative that each Cardholder promptly process the transactions and for approval by their supervisor

TRANSACTION/CARD LIMITS

Each individual purchasing card will have transaction and/or spending limits. The Chief Financial Officer in coordination with Department Director has the authority to limit types of purchases, places of purchases, and hours of day purchases that can be made on individual cards. The total purchase price as printed on the individual credit card receipt is known as the "transaction amount". The purchasing card may be limited by the merchant type, transaction amount, and monthly transaction limit. Each Cardholder will be set up with limits for each of these categories and will be made aware of the limits. A card transaction will be denied when swiped if the transaction exceeds any of the limits. The card transaction limits may not exceed those set in the policy guidelines.

SALES TAX

As a tax-exempt government agency, the City of Bastrop does not pay sales tax. Cardholders will be provided a copy of the City's Tax Exemption Certificate when requested. Cardholders are responsible for ensuring that the merchant does not include sales tax in the transaction, if possible. In the event sales tax is charged, the Cardholder is required to go back to the vendor/merchant to request a refund of the sales tax paid. If a refund is not possible, the Cardholder is required to submit a memorandum monthly to the Finance Department that includes an explanation as to why the sales tax paid cannot be credited along with a copy of the receipts showing the sales tax amount. The Finance Department will deduct the sales tax paid during the monthly sales tax reporting process.

RETURNS

Each Cardholder is responsible for coordinating returns with the vendor and making sure a proper credit slip is obtained. Credit shall be issued to the Cardholder's account. **Cash refunds are not allowed.**

RESTRICTIONS AND EXEMPTIONS

A. Employees may **not** use the card for the following:

1. Any purchases of items for personal use.
2. Cash refunds or advances.
3. Any purchase of goods/services or from a merchant type not considered prudent or of good judgment.
4. No purchases are to be processed through the employee's personal account online. You must establish a City account to process the purchase.
5. Any transaction amount greater than the Cardholder's transaction limit.
6. Items under contract unless an emergency exception is granted.
7. Alcohol or liquor of any kind. Patronization of bars, drinking places, and package stores must not be paid for with the purchasing card.
8. Separate, sequential, and component purchases or any transaction made with intent to circumvent the City Purchasing Policy or state law.
9. Any transaction that may cause or be perceived to cause damage to the City of Bastrop's reputation and goodwill, and/or reflect poorly on the ethical and moral decision-making of the Cardholder, staff, and elected officials.
10. Any other purchase specifically excluded in the City's Purchasing Policy.

B. Documentation

Supporting documentation must accompany each transaction including an itemized receipt signed by the Cardholder and Supervisor, when applicable. If a receipt is not obtained, a memo explaining the purchase must accompany the card statement. In addition to this, if the purchase was for a meal or event, a list of who attended the event or received the meal is required.

C. Personal Use Restrictions

The card may not be used to pay spouse/family expense incurred while traveling. Only City business expenses are allowable, and the Cardholder must pay personal expenses separately.

OBTAINING A PURCHASING CARD

A. Steps:

1. Department Director submits in writing requests for a purchasing card and determines the appropriate daily and monthly transaction limits.
2. The Program Administrator will request the Purchasing Card Provider to issue a purchasing card with these established limits.

Upon receipt of the purchasing card, the Program Administrator will have the Cardholder review and sign the Purchasing Cardholder Agreement.

3. The new Cardholder receives copies of:
 - a) Purchasing Cardholder Agreement
 - b) Purchasing Card Policy
 - c) Purchasing Policy
 - d) Travel Policy

REVOCACTION OF THE PURCHASING CARD

The purchasing card is subject to revocation at any time at the discretion of the Department Director or Chief Financial Officer. When a card is revoked, changes are made online and take effect immediately. The Program Administrator is further authorized to temporarily suspend use of the card via electronic methods if unauthorized use is discovered and such use poses a threat to internal financial controls.

PAYMENT OF FUNDS

PURPOSE

The Finance Department, under the direction of the Chief Financial Officer, is responsible for overseeing the payment process for the city, including oversight of appropriate payment methods, the approval process, and disbursement controls. This policy provides guidance governing all disbursements of city funds, except those for salaries and wages, and the appropriate usage of various payment methods. This policy establishes the Chief Financial Officer as the designated officer as required by Texas Local Government Code Section 105 to direct all payment of funds.

ROLES AND RESPONSIBILITIES

The finance department's accounts payable staff oversees the city disbursement process to ensure that only authorized disbursements are made, and that the disbursement process is efficient.

The Chief Financial Officer is responsible for working with accounts payable staff to develop and maintain adequate internal controls in the disbursement process, and to assess risks and review quality assurance standards. All disbursement documents are reviewed by the Chief Financial Officer or their designee prior to processing the disbursement to verify proper authorization of complete documentation

is included.

The department heads are responsible for ensuring that the disbursement transactions are properly authorized, verifies that the transaction meets the conditions of this purchasing policy, is appropriate with the department's approved annual budget, and is allowable within the applicable funding source restrictions.

The accounts payable staff will process only those transactions bearing appropriate departmental authorization and secondary authorization if required based on the approval limits stated in this purchasing policy.

TYPES OF PAYMENT REQUESTS

Invoices – It is the responsibility of the departments to submit invoices to accounts payable as quickly as possible and to expedite any other steps necessary to process invoices for payment. Vendor statements or quotes are not considered appropriate supporting documentation for purchases, and the city will not pay from such documents. It is expected that the purchaser of goods and services will always perform a receiving function, confirming that the goods and/or services ordered were received in accordance with the order. Department approval of invoices constitutes confirmation of receipt of goods and services.

Check Requests - Check requests may be submitted for payments of non-employees or employee reimbursements and other direct payments that cannot be made using a purchasing card or standard invoice submission. Appropriate supporting documentation must be attached to the check request to be processed.

FORMS OF PAYMENT

The City utilizes various forms of payment methods such as checks, direct deposit, electronic funds transfer (EFT), purchasing card, and wires. There is a two-step authorization process when using the check and EFT methods of payment, using secure signatures (electronic signatures) the employee processing the payments must enter a code and the Chief Financial Officer or their designee must enter a code. The signatures that appear on the checks must be authorized signers with the bank depository account.

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

EXPRESS PAYMENT

An express payment may be requested when an immediate payment is necessary to address a time-sensitive municipal obligation, and the payment cannot reasonably be processed through the City's normal accounts payable procedures.

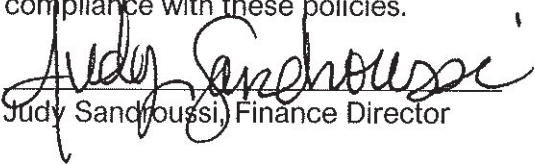
An express payment may be requested only by the City Manager, Assistant City Manager, or the Chief Financial Officer (CFO). The request must identify the payee, amount, purpose of the payment and the

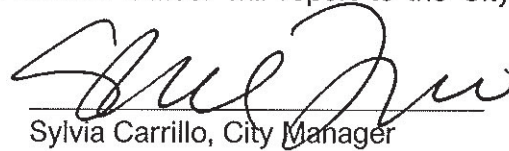
circumstances necessitating expedited payment supporting documentation, such as an invoice, contract, purchase order, or other applicable documentation, must be provided as required by the City's financial and procurement policies.

Express payments shall not be used to circumvent applicable purchasing, procurement, budgetary, or approval requirements. All express checks remain subject to the same legal, financial, and procurement requirements applicable to the underlying expenditure.

ANNUAL REVIEW AND REPORTING

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


Judy Sandroussi, Finance Director


Sylvia Carrillo, City Manager

History of Purchasing Policy:

Previously Approved 09/23/2014
Previously Approved 10/23/2018
Previously Approved 09/24/2019
Previously Approved 09/08/2020
Previously Approved 08/24/2021
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Previously Approved 08/23/2023
Previously Approved 07/23/2024
Previously Approved 09/23/2025
Previously Approved 09/08/2026

GLOSSARY OF PURCHASING TERMS

Best Value – getting the most benefit or quality for the price paid.

Component Purchases: Purchases of component parts of an item that in normal purchasing practices would be accomplished by one purchase. (Purchasing parts and assembling a finished product.)

Pecuniary Benefit: Any form of economic gain (money, gifts, etc.).

Fixed Assets: A piece of equipment with a value of \$5,000 or more and a life expectancy of two (2) year or more.

Separate Purchases: Purchases made separately of items that in normal purchasing practices would be accomplished by one consolidated purchase. (Multiple purchase orders of similar items to avoid bidding procedures.)

Sequential Purchases: Purchases, made over a period, of items in normal purchasing practices would be combined and bid as one purchase. (Similar to above but multiple purchases of the same items to avoid bids.)



Investment Policy

Approved

September 8, 2026

Table of Contents

INTRODUCTION.....1

INVESTMENT STRATEGY1

SCOPE1

OBJECTIVES 2

DELEGATION OF RESPONSIBILITY..... 2

INVESTMENT OFFICER.....2

CITY COUNCIL3

PRUDENCE..... 3

REPORTING..... 3

INVESTMENT PORTFOLIO4

ACTIVE PORTFOLIO MANAGEMENT..... 4

INVESTMENTS 4

AUTHORIZED..... 4

NOT AUTHORIZED.....5

HOLDING PERIOD5

RISK AND DIVERSIFICATION5

SELECTION OF BANKS AND DEALERS 6

DEPOSITORY6

SECURITY BROKER/DEALERS.....6

LIST OF QUALIFIED BROKERS6

COLLATERAL, SAFEKEEPING AND CUSTODY 6

TIME AND DEMAND DEPOSIT PLEDGED COLLATERAL6

AUTHORIZED COLLATERAL DEFINED7

SUBJECT TO AUDIT7

INTERNAL CONTROLS..... 7

CASH FLOW FORECASTING..... 8

DELIVERY VS. PAYMENT SECURITY SETTLEMENT.....	8
LOSS OF CREDIT RATING	8
MONITORING FDIC COVERAGE.....	8
INVESTMENT POLICY ADOPTION	8
ANNUAL REVIEW AND REPORTING.....	9
GLOSSARY OF TREASURY TERMS.....	10

INTRODUCTION

The purpose of this document is to set forth specific investment policy and strategy guidelines for the City of Bastrop to achieve the goals of safety, liquidity, yield, and public trust for all investment activities. The City Council of the City of Bastrop shall review its investment strategies and policy annually. This policy serves to satisfy the statutory requirement specifically the Public Funds Investment Act, Texas Government Code, Chapter 2256 (the “Act”) to define, adopt and review a formal investment strategy and policy. The policy provides conformance to all statutes, rules, and regulations governing the investment of public funds.

INVESTMENT STRATEGY

The City of Bastrop may maintain separate portfolios, or one commingled portfolio which utilizes four specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolios. The investment objective for each portfolio will maintain the following priorities in order of importance: preservation and safety of principal, liquidity, diversification, understanding of the suitability of the investment to the financial requirements of the City, marketability of the investment and lastly yield.

The objective for all operating fund accounts will be to ensure that anticipated cash flow is matched with adequate investment liquidity. An additional objective is to create a diversified portfolio structure, which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short- to medium-term securities, which will complement each other in a laddered or barbell maturity structure. The maximum dollar weighted average maturity of 2 years or less will be calculated with a maximum final stated maturity date of 5 years.

Debt service funds shall have as their objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. The maximum dollar weighted average maturity of 2 years or less will be calculated with a maximum final stated maturity date of 5 years.

Debt service reserve fund’s primary objective is the ability to generate a revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to intermediate-term maturities. Volatility shall be further controlled through the purchase of securities, within the desired maturity and quality range.

Special projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% of highly liquid securities to allow for flexibility and unanticipated project outlays. The state final maturity dates of securities held should not exceed the estimated project completion date.

Perpetual Care funds will have as the primary objective to ensure that the preservation and safety of the principal is the highest priority while experiencing higher yield over a longer period due to the nature of the fund.

SCOPE

This investment policy applies to all financial assets of the City of Bastrop. These funds are accounted for in the City’s Annual Financial Report and include the General Fund, Special Revenue Funds, Debt

Service Funds, Capital Projects Funds, Enterprise/ Proprietary Funds, Fairview Cemetery Perpetual Care Fund, and any new fund unless specifically exempted by the City Council.

OBJECTIVES

The primary objective of the City's investment activity for all funds shall be Safety, Liquidity, and Yield in that order. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they are from securities defaults or erosion of market value. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and local law.

The City shall maintain a comprehensive cash management program, which includes collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies to ensure maximum cash availability and maximum yield on short-term investment of pooled idle cash.

The City's investment portfolio shall be structured such that the City is able to meet all obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow requirements, by investing in securities with active secondary markets.

The City's investment portfolio shall be designed with the objective of attaining a market rate of return in accordance with its designated benchmark which is based on the City's cash flow requirements throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs of the City. The benchmark the city will utilize is the 24-month trailing average yield of the 2-year Constant Maturity Treasury (CMT). This measure resembles the average maturity of the portfolio and moves in a similar manner to the overall strategy of the portfolio.

DELEGATION OF RESPONSIBILITY

INVESTMENT OFFICER

Under the direction of the City Manager, the Chief Financial Officer (also known as Finance Director) is designated as investment officer of the City and is responsible for investment decisions and activities. The investment officer shall attend at least ten (10) hours of training relating to the officer's responsibility under the Act within 12 months of taking office or assuming duties. Thereafter, eight (8) hours of training must be completed every two fiscal years. The training cycle is concurrent with the city's fiscal year. Training must be received from an independent source, approved by the entity's governing body or investment committee, and must include education in investment controls, security risks, strategy risk, market risks, diversification of investment portfolio, and compliance with PFIA. If deemed appropriate, the City may engage the services of an outside registered investment advisor.

The Investment Officer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City, and they shall further disclose positions that could be related to the performance of the City's portfolio. City staff shall subordinate their personal financial transactions to those of the City, particularly with regard to timing of purchases and sales.

An investment officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the governing body of the entity.

CITY COUNCIL

The City Council holds ultimate fiduciary responsibility for the portfolio. It will receive and review quarterly reporting, approve brokers/dealers, and review and adopt the Investment Policy and Strategy at least annually.

PRUDENCE

The standard of prudence to be applied by the investment officer shall be the "prudent investor" rule, which states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

1. The investment of all funds, or funds under the City's control, over which the officer has responsibility rather than consideration as to the prudence of single investment.
2. Whether the investment decision was consistent with the written investment policy of the City.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately, and that appropriate action is taken to control adverse developments.

REPORTING

The Chief Financial Officer shall submit a written and signed quarterly investment report of investment transactions for the preceding reporting period to the City Manager and City Council. The report will include a description in detail of the investment position of the City, to include:

1. Describe in detail the investment position of the entity on the date of the report;

2. A summary of investments, and their beginning market value, additions and changes to the market value during the period, ending market value;
3. Fully accrued interest in the reporting period;
4. A description of each investment;
5. The market value of the portfolio must be determined at least monthly. Market prices will be obtained from an independent source.
6. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
7. State the maturity date of each separately invested asset that has a maturity date;
8. State the compliance of the investment portfolio to the investment policy and strategy and the Act.

If the City invests in other than money market mutual funds, investment pools or bank time and demand accounts in any bank the reports prepared by the investment officers under this section shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the governing body by that auditor.

INVESTMENT PORTFOLIO

ACTIVE PORTFOLIO MANAGEMENT

The City shall pursue a conservative pro-active versus passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. The investment officer will routinely monitor the contents of the portfolio, the available markets, and the relative value of competing instruments, and will adjust the portfolio accordingly. The City is not required to liquidate investments that were authorized investments at the time of the purchase. All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating.

INVESTMENTS

Assets of the City of Bastrop may be invested only in the following instruments as further defined in the Act. At least 3 competitive offers or bids must be obtained for all individual security purchases and sales. These bids can be obtained orally, in writing, electronically or any combination of these methods. (Transactions with money market mutual funds, local government investment pools and when-issued securities shall also be evaluated with comparable investments).

AUTHORIZED

- a. Obligations of the United States Government, or its agencies and instrumentalities, including the Federal Home Loan Banks.
- b. General debt obligations of any US state or political subdivision rated AA or better.
- c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States.

- d. FDIC insured or collateralized depository certificate s of deposit from banks collateralized in accordance with this policy and with a maximum maturity of three years.
- e. FDIC insured brokered certificate of deposit securities issued by any US state delivered versus payment to the City's safekeeping agent not to exceed three years to maturity. Before purchase, the investment officer must verify the FDIC status of the bank on www.fdic.gov to assure the bank is FDIC insured.
- f. Certificate of deposit or share certificate if issued by a depository institution that is guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or its successor or the National Credit Union Share Insurance Fund (NCUSIF) or its successor and secured by obligations described in the Public Funds Investment Act, Sec. 2256-009.
- g. AAA-rated, Local government investment pools in Texas which strive to maintain a \$1 net asset value (NAV) as defined by the Act and authorized by resolution of the City Council.
- h. Commercial paper rated A1/P1 or equivalent by two rating agencies with a maximum maturity of 365 days or fewer from the date of the issuance.
- i. FDIC insured or collateralized Interest bearing and money market accounts in any bank in Texas.
- j. AAA-rated, SEC registered money market funds striving to maintain a \$1 NAV.
- k. No-load Money Market Mutual Fund for investment of perpetual care funds only, that is registered with and regulated by the Securities and Exchange Commission, provides the investing entity with a prospectus and other information required by the Securities Exchange Act of 1934 and complies with Federal Securities and Exchange Commission Rules 2a-7.

NOT AUTHORIZED

The City's authorized investments options are more restrictive than those allowed by state law. State law specifically prohibits investment in the following investment securities:

- a. An obligation whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- b. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- c. Collateralized mortgage obligations that have a state final maturity date of greater than 10 years.
- d. Collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

HOLDING PERIOD

The City of Bastrop intends to match the maturities with liability and liquidity needs of the City. In no case, will the average dollar-weighted maturity of investments of the City's operating funds exceed three years. The maximum final stated maturity of any investment shall not exceed five years.

RISK AND DIVERSIFICATION

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification, which shall be achieved by the following general guidelines:

Risk of issuer default is controlled by limiting investments to those high credit quality instruments allowed by the Act, further restricted by policy.

Market risk can be limited by avoiding over-concentration assets in a specific maturity sector and limitation of average maturity of operating funds investment to two years.

SELECTION OF BANKS AND DEALERS

DEPOSITORY

At least every five years a Depository shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP). In selecting a depository, the services, costs, earning potential and credit worthiness of institutions shall be considered. The Chief Financial Officer shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history.

SECURITY BROKER/DEALERS

All financial institutions and brokers/dealers who desire to become qualified bidders for investment transactions must supply the following as appropriate:

- Audited financial statements.
- Proof of Financial Industry Regulatory Authority (FINRA) certification
- Proof of Texas registration
- Policy certification of review of the City's investment policy signed by an authorized representative of the organization to include acknowledgment that the firm has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the entity's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards.

LIST OF QUALIFIED BROKERS

The City Council will annually adopt, by resolution, a list of authorized brokers to engage in investment transactions with the City. Each broker/dealer will provide the required policy certification before any transaction can be executed. If the City is working with an investment advisor/manager, the investment advisor/manager will conduct reviews of the broker dealers and provide the city with a list of approved firms.

COLLATERAL, SAFEKEEPING AND CUSTODY

TIME AND DEMAND DEPOSIT PLEDGED COLLATERAL

All bank time and demand deposits shall be secured by pledged collateral. To anticipate market changes

and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits less an amount insured by the FDIC. Evidence of the pledged collateral shall be provided by the Custodian. Reports of collateral shall be provided directly from the custodian on a monthly basis.

Collateral pledged to secure deposits of the City shall be held by an independent financial institution outside the holding company of the depository in accordance with a written safekeeping agreement under the terms of FIRREA. The safekeeping agreement shall clearly define the procedural steps for gaining access to the collateral should the City determine that the City's funds are in jeopardy. The safe keeping institution shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral.

AUTHORIZED COLLATERAL DEFINED

The City of Bastrop shall accept only the following securities as collateral:

1. FDIC insurance coverage.
2. Obligations of the US Government, its agencies and instrumentalities including mortgage-backed securities and CMO which pass the bank test.
3. Obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas.
4. Securities from any US state and its subdivisions rated as A or better by two national recognized rating agencies.

SUBJECT TO AUDIT

All collateral shall be subject to inspection and audit by the Chief Financial Officer or the City's independent auditors.

INTERNAL CONTROLS

The Chief Financial Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure should be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. Accordingly, the Chief Financial Officer shall establish a process for an annual independent review by an external auditor to ensure compliance with policies and procedures. The internal controls should address the following points:

- Control of collusion.
- Separation of transaction authority from accounting and record keeping.
- Custodial safe keeping.
- Clear delegation of authority to subordinate staff members.

- Written confirmation for telephone (voice) transactions for investments and wire transfers.

Annually the Investment Officer will perform an internal compliance audit to ensure compliance with requirements of this Policy and the Act. Annually, the City's external auditor shall review the quarterly reports.

CASH FLOW FORECASTING

Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. The Investment Officer will analyze and maintain a cash flow plan to monitor and forecast cash positions for Investment purposes.

DELIVERY VS. PAYMENT SECURITY SETTLEMENT

All securities shall be settled into City safekeeping using the delivery vs. payment method. That is, payments shall not be made until the correct security is received by the safekeeping agent. The security shall be held on behalf of the City. The Trustee's records shall ensure the notation of the City's ownership of our explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City by the safekeeping agent.

As a best practice, in the event the City is working with an investment advisor/manager, the City will utilize the services of an independent third-party custodian. The custodian does not have to be affiliated with the city's banking services provider.

LOSS OF CREDIT RATING

The investment officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio requiring ratings based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available.

MONITORING FDIC COVERAGE

The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CDs owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank with which brokered CDs are owned, the investment officer shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

INVESTMENT POLICY ADOPTION

The City of Bastrop Investment Policy shall be reviewed and adopted by resolution of the City Council on at least an annual basis. Any changes made to the policy shall be reflected in the adopting resolution.

ANNUAL REVIEW AND REPORTING

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


Judy Sandrouss, Finance Director


Sylvia Carrillo, City Manager

History of Investment Policy:

Last Adopted: 09/23/2025

Last Adopted: 09/08/2026

GLOSSARY OF TREASURY TERMS

Agencies: Federal agency securities.

Asked: The price at which securities are offered to be sold to the City.

Bid: The price at which the City would sell its securities.

Broker: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not position.

Certificate of Deposit (CD): A time deposit with specific maturity evidenced by a certificate. Large-denomination CDs are typically negotiable.

Collateral: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. It also refers to securities pledged by a bank to secure deposits of public monies and used to define the securities bought and sold under a repurchase agreement signifying ownership by the City.

Comprehensive Annual Financial Report (CAFR): The official annual report for the City of Bastrop. It includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and detailed statistical section.

Coupon: (a) The annual rate interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to bond evidencing interest due on a payment date.

Custodian: Refers to the safekeeping and administration of the City's investment assets by a qualified financial institution or other authorized custodian. The custodian is responsible for holding securities and other investment assets on behalf of the City, maintaining accurate records of ownership and transactions, processing settlements, collecting principal and interest payments, and providing statements and other documentation necessary to verify the City's investments.

Dealer: A dealer, as opposed to a broker, carries an inventory of securities and may act as a principal in all transactions, buying and selling for his own account.

Debenture: A bond secured only by the general credit of the issuer.

Delivery versus Payment (DVP): Delivery versus payment means delivery of securities with a simultaneous exchange of money for the securities. It guarantees that the City always has control of its security or its fund.

Discount: The difference between the cost price of security and its value at maturity when quoted at lower than face value. A security sale below original offering price shortly after sale also is considered to be at a discount.

Discount Securities: Non-interest bearing, money market instruments that are issued at a discount and redeemed at maturity for full face value, for example: U.S. Treasury bills.

Diversification: Dividing investment funds among a variety of securities offering independent returns.

Federal Credit Agencies: Agencies of the Federal government are set up to supply credit to various classes of institutions and individuals, for example: S&L's, small business firms, students, farmers, farm cooperatives, and exporters

Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per depositor.

Federal Funds Rate (the "Fed Rate"): The rate of interest at which Federal funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB): The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks in relation to member commercial banks.

Federal National Mortgage Association (FNMA or Fannie Mae): FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development, H.U.D. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and secondary loans in addition to fixed-rate mortgages. FNMA's securities are highly liquid and widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

Federal Open Market Committee (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The president of the New York Federal Reserve Bank is a permanent member while the other presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of government securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., twelve (12) regional banks, and about 5,700 commercial banks that are members of the system.

Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, security is said to be liquid if the spread between bid and asked prices is narrow and reasonable quantities can be purchased at those quotes.

Local Government Investment Pool (LGIP): A local cooperative of political subdivisions allowing joint investment and reinvestment of assets.

Market Value: The price at which a security is trading and could presumably be purchased or sold.

Master Repurchase Agreement: A simultaneous buy-sell transaction used primarily for short term investing performed only under a Bond Market Association Master Repurchase Agreement. The master agreement defines the transaction, identifies the relationship between the parties, establishes practices regarding ownership and custody of the securities during the term of the investment, provides remedies in the case of default, and clarifies ownership.

Maturity: The date on which the principal or stated value of an investment becomes due and payable.

Money Market: The market in which short-term debt instruments (bills, commercial paper, bankers'

acceptances, etc.) are issued and traded.

Open Market Operations: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

Portfolio: Collection of securities held by an investor.

Primary Dealer: A primary dealer is designated by the NY Fed with strong restrictions which submits daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and is subject to its formal oversight. The list of current primaries is found on the www.nyfed.gov.

Prudent Person Rule: An investment standard. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Rate of Return: The rate obtainable on a portfolio or security based on its purchase price or its current market price. A rate of return portfolio is based on and traded to parallel an index and indicates active trading of the portfolio.

Repurchase Agreement (RP or REPO): A buy-sell transaction in which a holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money to increase bank reserves.

Safekeeping: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SEC Rule 15C3-1: See uniform net capital rule.

Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities & Exchange Commission (SEC): Agency created by Congress to protect investors in securities transactions by administering securities legislation.

Treasury Bills (T Bills): A non-interest-bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

Treasury Bond: The longest U.S. Treasury securities being auctioned at the time – usually 30-year maturity.

Treasury Notes: Intermediate-term, coupon-bearing U.S. Treasury securities having initial maturities from two to ten years.

Uniform Net Capital Rule: Securities and Exchange Commission requirement that member firms as well as non-member broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital

of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

Yield: The rate of annual income returns on an investment, expressed as a percentage. (a) Income Yield is obtained by dividing the current dollar income by the current market price of the security. (b) Net Yield or Yield to Maturity is the current income yield minus any premium above par.



STAFF REPORT

MEETING DATE: September 15, 2026

TITLE:

Conduct a public hearing and consider and act on the second reading of Ordinance No. 2026-36, adopting the tax roll, adopting the tax rate, and levying ad valorem taxes for the Fiscal Year 2026-2027 to provide revenue for the payment of budgeted municipal expenditures; and providing for tax assessment; records; severability; an effective date; and proper notice and meeting.

AGENDA ITEM SUBMITTED BY:

Submitted by: Sylvia Carrillo-Trevino, ICMA-CM, CPM, City Manager

BACKGROUND/HISTORY:

Ad valorem taxes (property taxes) are made up of two components:

- (1) Operations and Maintenance (O&M)
- (2) Interest and Sinking fund (I&S).

The proposed and final budget was prepared with the following:

O&M Rate	\$0.2947
I&S Rate	<u>\$0.2171</u>
Total Tax Rate	\$0.5118 per \$100 of taxable value

Adoption of the tax rate is an important part of the budget process. Adoption of the tax rate per state law must be a separate item on the agenda and occurs after the adoption of the budget.

The State of Texas Truth in Taxation law requires that the City Council conduct a public hearing on its proposed ad valorem tax rate each year if such rate exceeds the voter-approval tax rate or no-new-revenue tax rate, whichever is lower.

The no-new-revenue tax rate and the voter-approval tax rate have been calculated, and the Notice of Proposed Tax Rate has been published in the local newspaper and on the City's website and Public Access Channel as required by law. The proposed tax rate that was published is \$0.5118 which is the no-new-revenue tax rate. Thus, no public hearing is required.

TAX RATE						
Fiscal Year	Property Tax Rate	No-New-Revenue Tax Rate	No-New-Revenue M&O Tax Rate	Proposed O&M Tax Rate	Voter-Approval Tax Rate	Debt Rate
2026-2027	0.5118	0.5118	0.2947	0.2947	0.5959	0.2171

FISCAL IMPACT:

This item is the annual ad valorem tax assessment for FY 2026-2027.

The no-new revenue rate is \$0.5118, due to a decrease in valuations to \$292,706 from last year's value of \$304,351.

Adoption of the \$0.5118 results in a net decrease to residents of \$35.86.

This tax rate does not draw down surplus fund balance in the General Fund.

The \$0.5118 leaves an excess fund balance in General Fund of \$234,248.

Revenue and Expense Amendments					
Based on Overall Valuation of \$1,652,283,458					
\$0.5040			\$0.5125		
\$ 8,494,058.80	Revenue		\$ 8,637,311.78	Revenue	\$ 8,728,319.55
\$ 2,903,769	Debt - Reduced due to \$15M issuance, not \$20M		\$ 2,903,769	Debt - Reduced due to \$15M issuance, not \$20M	\$ 2,903,769
\$ 5,590,290	Available for M&O		\$ 5,733,543	Available for M&O	\$ 5,824,551
\$ 6,305,880	Original budget expenses		\$ 6,305,880	Original budget expenses	\$ 6,305,880
\$ (715,590)	Deficit		\$ (572,337)	Deficit	\$ (481,329)
\$ 200,000	Reduce staff hire to 3rd quarter		\$ 100,000	Reduce staff hire to the 2nd quarter	\$ 100,000
\$ 155,113.00	VERF Error		\$ 155,113.00	VERF Error	\$ 155,113.00
\$ 5,945,402.80	Revised Proposed Expenses		\$ 5,988,655.78	Revised Proposed Expenses	\$ 6,079,663.55
\$ 100,000.00	Additional Sales Tax projection		\$ 100,000.00	Additional Sales Tax projection	\$ 100,000.00
\$ (260,477.20)	Total		\$ (217,224.22)	Total	\$ (126,216.45)
\$ 534,636.00	Available Fund Balance		\$ 534,636.00	Available Fund Balance	\$ 534,636.00
\$ 274,158.80	Projected Ending Fund Balance		\$ 317,411.78	Projected Ending Fund Balance	\$ 408,419.55

RECOMMENDATION:

Consider action to adopt the ad valorem tax rate. Tax Code requires that the motion be read as follows:

“I MOVE THAT THE PROPERTY TAX RATE BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.5179 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 3.7 PERCENT INCREASE IN THE TAX RATE.”

That motion may be made with either Option A or Option B.

“I MOVE THAT THE PROPERTY TAX RATE BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.5040 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 0.92 PERCENT INCREASE IN THE TAX RATE.”

ATTACHMENTS:

- Ordinance No. 2025-72
- Truth-in Taxation Worksheet

ORDINANCE NO. 2026-36

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING THE 2026 TAX ROLL, LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, TO PROVIDE REVENUE FOR THE PAYMENT OF BUDGETED EXPENDITURES; PROVIDING FOR ASSESSMENT AND COLLECTION; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND FINDING PROPER NOTICE AND MEETING.

WHEREAS, the City Council of the City of Bastrop, Texas, has approved the budget for the Fiscal Year 2026-2027 in accordance with Chapter 102, Texas Local Government Code; and

WHEREAS, the Bastrop Central Appraisal District has prepared and certified the appraisal roll for the City for the 2026 tax year; and

WHEREAS, the City Council has conducted a duly posted public hearing on the proposed tax rate as required by Chapter 26, Texas Tax Code; and

WHEREAS, the City Council finds it necessary to adopt a tax rate to fund the maintenance and operations of the City government and to pay the City's debt service obligations.

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

SECTION 1. Adoption of Tax Roll

The certified appraisal roll for the City of Bastrop, Texas, as prepared by the Bastrop Central Appraisal District for the 2026 tax year, is hereby approved and adopted as the tax roll for the City.

SECTION 2. Levy of Tax Rate

There is hereby levied and ordered collected for the City of Bastrop for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, upon all taxable property situated within the corporate limits of the City, and not exempt by the Constitution or laws of the State of Texas, a total ad valorem tax rate of \$0.5118 per \$100 of taxable valuation, which is apportioned as follows:

- \$0.2947 per \$100 valuation for the purpose of maintenance and operations of the City government; and
- \$0.2171 per \$100 valuation for the payment of principal and interest on the City's outstanding debt (Interest & Sinking Fund).

SECTION 3. Assessment and Collection

The Bastrop County Tax Assessor-Collector is hereby authorized to assess and collect the taxes levied herein, keeping appropriate records in accordance with law, and to remit collections to the City as provided by contract and state law.

SECTION 4. Compliance with Truth-in-Taxation Requirements

This tax rate will raise more property taxes for maintenance and operations than last year's tax rate, and the City Council hereby finds that all notices, publications, and hearings required by Chapter 26 of the Texas Tax Code have been properly given and conducted.

SECTION 5. Severability

If any section, subsection, paragraph, sentence, clause, phrase, or word of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 6. Effective Date

This Ordinance shall take effect immediately upon its adoption by the City Council.

SECTION 7. Proper Notice and Meeting

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public as required by law, and that public notice of the time, place, and subject matter of the meeting was given as required by the Texas Open Meetings Act.

READ & ACKNOWLEDGED on First Reading on the 8th day of September 2026.

READ & APPROVED on the Second Reading on the 15th day of September 2026.

APPROVED:

by: _____
Ishmael Harris, Mayor

ATTEST:

Michael Muscarello, City Secretary

APPROVED AS TO FORM:

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



2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50 Item 8B.

CITY OF BASTROP

Taxing Unit Name

(512) 332-8823

Phone (area code and number)

PO Box 427, Bastrop, TX, 78602

Taxing Unit's Address, City, State, ZIP Code

www.cityofbastrop.org

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,888,239,855
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 267,699,779
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,620,540,076
4.	Prior year total adopted tax rate.	\$ 0.5040 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 62,315,850 B. Prior year values resulting from final court decisions: - \$ 47,802,217 C. Prior year value loss. Subtract B from A. ⁴	 \$ 14,513,633

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Item 8B.

Line	No-New-Revenue Tax Rate Worksheet	Amount
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 16,098,968	
	B. Prior year disputed value: - \$ 2,414,845	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 13,684,123
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 28,197,756
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,648,737,832
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 2,806,031	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 31,655,778	
	C. Value loss. Add A and B. ⁷	\$ 34,461,809
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 190,330	
	B. Current year productivity or special appraised value: - \$ 613	
	C. Value loss. Subtract B from A. ⁸	\$ 189,717
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,651,526
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,614,086,306
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,134,994
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 97,908
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 8,232,902

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 8B.
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 1,749,836,220 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,749,836,220	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 153,126,036 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 153,126,036	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 248,117,622	
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0	
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 1,654,844,634	
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0	
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 46,508,554	

¹² Tex. Tax Code §526.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 8B.
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 46,508,554	
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,608,336,080	
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.5118 /\$100	
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.0000 /\$100	

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3318 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,648,737,832
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,470,512
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 59,896 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 59,896 E. Add Line 31 to 32D.	\$ 5,530,408
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,608,336,080
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3438 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Item 8B.

Line	M&O and Debt Tax Rate Worksheet	Amount
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Item 8B.

Line	M&O and Debt Tax Rate Worksheet	Amount
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.3438 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.0000 /\$100 C. Add Line 41B to Line 40.	\$ 0.3438 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.3558 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ _____ /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Item 8B.

Line	M&O and Debt Tax Rate Worksheet	Amount
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 3,592,965 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 3,592,965	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 3,592,965
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 100.00 % C. Enter the 2024 actual collection rate. 99.00 % D. Enter the 2023 actual collection rate. 102.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 3,592,965
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,654,844,634
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.2171 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.5729 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ _____ /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.0000 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ _____ / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ _____ / \$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ _____
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ _____ / \$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ _____ / \$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.5392 /\$100
	B. Unused increment rate (Line 68)	\$ 0.0277 /\$100
	C. Subtract B from A	\$ 0.5115 /\$100
	D. Adopted Tax Rate	\$ 0.5040 /\$100
	E. Subtract D from C	\$ 0.0075 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 1,652,283,458
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 123,921
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.5283 /\$100
	B. Unused increment rate (Line 67)	\$ 0.0160 /\$100
	C. Subtract B from A	\$ 0.5123 /\$100
	D. Adopted Tax Rate	\$ 0.4994 /\$100
	E. Subtract D from C	\$ 0.0129 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,655,124,127
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 213,511
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.5051 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.5051 /\$100
	D. Adopted Tax Rate	\$ 0.4994 /\$100
	E. Subtract D from C	\$ 0.0057 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,592,627,729
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 90,779
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 428,211.0000
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0230 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.5959 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.3438 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,654,844,634
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0302 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.2171 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5911 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ _____ /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____ /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ _____ /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Item 8B.

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5118 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.5959 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.5911 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

print
here

Ellen Owens

Printed Name of Taxing Unit Representative

sign
here*Ellen Owens*

Taxing Unit Representative

07/25/2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.5118 per \$100 valuation has been proposed by the governing body of CITY OF BASTROP.

PROPOSED TAX RATE: \$0.5118 per \$100
 NO-NEW-REVENUE TAX RATE: \$0.5118 per \$100
 VOTER-APPROVAL TAX RATE: \$0.5959 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for CITY OF BASTROP from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that CITY OF BASTROP may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF BASTROP is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 09/08/2026 06:30 PM (CT) at Council Chambers of City Hall, 1311 Chestnut St., Bastrop, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF BASTROP is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Bastrop Council of CITY OF BASTROP at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Ismael Harris, Perry Lowe, Cynthia Meyer, Kevin Plunkett, Kerry Fossler, John Kirkland
 AGAINST the proposal:
 PRESENT and not voting:
 ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF BASTROP last year to the taxes proposed to be imposed on the average residence homestead by CITY OF BASTROP this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.5040	\$0.5118	1.54% increase
Average homestead taxable value	\$304,351	\$292,706	3.82% decrease
Tax on average homestead	\$1,533	\$1,498	2.28% decrease
Total tax levy on all properties	\$8,232,902	\$8,469,494	2.87% increase

For assistance with tax calculations, please contact the tax assessor for CITY OF BASTROP at (512) 581-7161 or taxoffice@co.bastrop.tx.us, or visit <https://bastrop.propertytaxpayments.net/> for more information.