

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



July 02, 2024

Pre-Budget Planning Workshop at 5:00 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. 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 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 www.cityofbastrop.org/citizencommentform 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. In accordance with the Texas Open Meetings Act, if a citizen discusses any item not on the agenda, City Council cannot discuss issues raised or make any decision at this time. Instead, City Council 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 City Manager for research and possible future action.

It is not the intention of the City of Bastrop to provide a public forum for the embarrassment or demeaning of any individual or group. Neither is it the intention of the Council to allow a member of the public to slur the performance, honesty and/or integrity of the Council, as a body, or any member or members of the Council individually or collectively, or members of the City's staff. Accordingly, profane, insulting or threatening language directed toward the Council and/or any person in the Council's presence will not be tolerated.

3. PRE-BUDGET PLANNING WORKSHOP

3A. Discuss Draft FY 2025 budget.

4. 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: Tuesday, June 25, 2024 at 4:00 p.m. and remained posted for at least two hours after said meeting was convened.

/s/ Ann Franklin
Ann Franklin, City Secretary



Pre-Budget Planning Workshop

MEETING DATE: June 25, 2024

TITLE:

Pre-Budget Planning Workshop

AGENDA ITEM SUBMITTED BY:

Submitted by: Edi McIlwain, CPA, Finance Director

BACKGROUND/HISTORY:

The City's Charter requires the council to adopt a budget prior to October 1 of each year.

City Charter

- Sec. 6.02 The City Manager, at least thirty (30) days prior to the commencement of the fiscal year, shall prepare and submit a budget to the Council.
- Sec. 6.04 At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirement of state law, name the date, time and place of the public hearing and shall cause to be published the date, time and place thereof.

The FY 25 **DRAFT** budget is presented for discussion. The budget is still a work in progress, and finalized revenue projections and end of year expense projections are made with a little over a quarter of the year remaining. Additionally, the certified tax roll is not delivered until after July 25, 2024. This information is based on preliminary values provided by the Chief Appraiser's office; as we move closer to a final certified roll, the numbers will begin to be solidified. To date, the increase in property tax is \$565,000 and the sales tax increase is estimated at \$260,000; for a combined value of \$ 825,000.

The budget workshop will require the council to discuss priorities for funding, although no new large expenditures are possible as the increase in ad valorem and sales tax are absorbed by the increases in employee health insurance and other operational expenses as shown above.

The increases in the General Fund total more than \$1,158,000, as itemized below.

- Personnel (to include salaries (step and grade annual increases)
 - Salaries (Step, Grade, and Language) - \$400,000
 - 2 Additional Police Officers - \$348,000
 - Cost of Living - \$0
 - Municipal Court Judge Salary - \$101,000 (Based on compensation comparable)
 - Presiding Judge - \$65,000
 - Associate Judge - \$36,000

- Medical Insurance - \$214,000
 - 19% increase
- Operations
 - Property Insurance - \$40,000
 - Tax Appraisal Office - \$40,000
 - Software Costs - \$45,000
 - Data Center Backup - \$234,000
 - Utility Business Office (new location) \$33,000
 - Police
 - Radios - \$40,000 (match for a grant)
 - Body Cameras - \$33,000
 - Stop Sticks - \$15,000
 - Fire
 - Defibrillator and CPR Pack - \$64K

To offset this amount, the Development Services Fund absorbed some costs of administration to include a portion of the Assistant City Manager salary who is overseeing this area in conjunction with the City Manager, as well as a portion of the City Engineer position. The Assistant Director of Engineering has been removed and a Capital Project Coordinator funded in Finance replaces this position. A vacant project manager currently exists in Development Services. The transfer from the Development Services fund is \$150,000. The transfer from BP&L was also not reduced this year as was previously discussed. The transfer remains at \$600,000.

Department Requests that are *Unable to Fund*:

- The Police Department requested 4 additional positions (in addition to the 2 presented in the budget) and a reclassification of several existing positions. This would add an additional \$750,000.
- The Fire Department requested an additional 3 positions which would have added approximately \$300,000 to the General Fund Budget.
- The Parks Department requested an additional 2 positions which would have added an additional \$182,000 to the General Fund Budget.

The remaining focus in the City Manager's draft budget this year is one of employee retention through incentives for skilled trades and language.

Detailed information regarding important topics for consideration include:

1. Employee Health Insurance
 Increase in health insurance costs – 19% - Financial impact across **ALL** funds is approximately \$310,000 (*the \$214K shown above is only the General Fund*). This is a reduced rate from the initial request of a 26% increase.
 The alternatives are:
 - a. Reduce the percentage paid of employee coverage currently at 100%
 - b. Reduce the percentage paid for dependent coverage, currently at 50%.

The City Manager has proposed absorption of the 19% into the proposed budget. It is incorporated into the proposed budget.

2. Comparable Salaries and Cost of Living – NOT included in the proposed budget.
 A recent human resources study indicated we are lagging in salaries comparable to cities in our surrounding area. Specifically, 7% in Police, 4% in fire, and 3% among all other

staff. The financial impact across all funds for a 2.5% increase is approximately \$475,000 across all funds. The CPI index is currently at 3.2%. The alternatives are:

- a. No cost-of-living adjustment
- b. Increase cost of living at a rate less than 3.5%
- c. Increase cost of living 3.5% or greater.

The City Manager has proposed a COLA adjustment of 2.5%; however, it is NOT shown in the proposed budget. It is shown as an alternative/addition to the budget should the appraisal numbers come in higher than anticipated.

3. Comparable Benefits

Employees of the City of Bastrop are required participants of the Texas Municipal Retirement System, a defined benefit, defined contribution plan. The last fiscal year raised the employee retirement contribution raised from 6% to 7% as part of an employee retention plan. This year, the second phase to the plan would move the retirement requirement from 25 years to 20 years to match surrounding cities in our area. The financial impact across all funds is approximately \$100,000 and would then level back to the standard contribution rate.

The selection of this plan also included a TMRS recommended non-retroactive cost of living adjustment. The attached charts show the negligible impact on retirees due to Bastrop's size. Cities such as Pflugerville and Gonzales have moved to non-retro COLAs with more cities expected to make the change soon.

The City Manager has proposed a reduction in the retirement tenure from 25 to 20. It is NOT shown in the proposed budget, however, the General Fund has available revenue to make this change this year. The City Manager has left that available should the council decide to pursue other options for the surplus.

4. No NEW Capital Improvement Projects

No new Capital Improvement (CIP) projects are proposed in this next fiscal, but rather, completing projects that are still "on the books" such as the Old Iron Bridge, Blakey Lane, Agnes, Transfer Lift Station, and other infrastructure related items.

This direction is included in the proposed budget.

Lastly, the proposed draft budget will meet the City Council focus areas by accomplishing the following goals:

- **Communication:** The FY 24 Draft budget will allocate funds for communication initiatives, such as public outreach programs, digital platforms, and community engagement events to enhance transparency and accessibility.
- **Community Safety:** The FY 24 Draft budget will allocate funds to ensure the City can retain qualified personnel who will ensure the well-being and safety of residents and attract qualified personnel to serve the citizens of Bastrop.
- **Economic Vitality:** The FY 24 Draft budget will ensure the city can maintain all operations and continue the fiscally sustainable growth of Bastrop.

- **Fiscal Responsibility:** The FY 24 Draft budget will ensure that the city can produce a balanced budget; and that the budget expenditures do not exceed revenue.
- **Manage Growth:** The FY 24 Draft budget will allow staff to have the resources needed for long-range planning for future growth and the ability to complete a majority of the capital improvement projects the city currently has in progress.
- **Multi-Modal Mobility:** The FY 24 Draft budget will be able to fund both the allocation of funds for transportation maintenance and support the personnel needed for transportation maintenance operations.
- **Organizational Excellence:** The FY 24 Draft budget will allocate funds needed to ensure the City can maintain and attract the caliber of personnel needed to serve the citizens of Bastrop and will also provide funds to ensure city personnel maintains all state-required certifications.
- **Uniquely Bastrop:** The FY 24 Draft budget is crafted to meet and maintain all of the unique elements of Bastrop that make the community a pleasure to live, work, and play in.
- **Unique Environment:** The FY 24 Draft budget will allocate funds to ensure that the City can continue the beautification and enhancement of the community at large.

RECOMMENDATION:

Direct staff to bring back revisions based on the presented information and set additional meeting dates.

ATTACHMENTS:

1. Overall DRAFT Budget
 - a. Detail Revenue and Expenditure Request per Fund/Department
 - b. Organizational Chart
2. Health Benefit RFP information
3. Human Resources Pay Analysis Study
4. TMRS Option for Retirement and Non-Retroactive COLA

BASTROP County

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Not Under ARB Review Totals

Property Count: 5,693

5/28/2024

8:00:32AM

Land		Value				
Homesite:		176,017,719				
Non Homesite:		298,723,648				
Ag Market:		41,056,150				
Timber Market:		0		Total Land	(+)	515,797,517
Improvement		Value				
Homesite:		528,769,017				
Non Homesite:		483,484,704		Total Improvements	(+)	1,012,253,721
Non Real		Count	Value			
Personal Property:		987	115,452,458			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	115,452,458
				Market Value	=	1,643,503,696
Ag	Non Exempt	Exempt				
Total Productivity Market:	41,056,150	0				
Ag Use:	139,397	0		Productivity Loss	(-)	40,916,753
Timber Use:	0	0		Appraised Value	=	1,602,586,943
Productivity Loss:	40,916,753	0		Homestead Cap	(-)	62,884,488
				23.231 Cap	(-)	11,364,575
				Assessed Value	=	1,528,337,880
				Total Exemptions Amount	(-)	300,542,669
				(Breakdown on Next Page)		
				Net Taxable	=	1,227,795,211

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	12,290,087	10,966,576	33,980.85	36,263.76	49			
DPS	454,639	454,639	1,577.27	1,577.27	3			
OV65	216,574,990	206,670,960	712,181.31	725,538.48	764			
Total	229,319,716	218,092,175	747,739.43	763,379.51	816	Freeze Taxable	(-) 218,092,175	
Tax Rate	0.4994000							
						Freeze Adjusted Taxable	= 1,009,703,036	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 5,790,196.39 = 1,009,703,036 * (0.4994000 / 100) + 747,739.43

Certified Estimate of Market Value:	1,643,503,696
Certified Estimate of Taxable Value:	1,227,795,211
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Not Under ARB Review Totals

Property Count: 5,693

5/28/2024

8:01:28AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	468,348	0	468,348
DP	49	0	0	0
DPS	3	0	0	0
DV1	17	0	127,000	127,000
DV1S	2	0	5,000	5,000
DV2	21	0	175,500	175,500
DV3	20	0	190,000	190,000
DV4	89	0	627,255	627,255
DV4S	5	0	24,000	24,000
DVHS	81	0	28,509,608	28,509,608
DVHSS	5	0	1,261,334	1,261,334
EX	517	0	232,020,217	232,020,217
EX-XA	2	0	3,295,500	3,295,500
EX-XG	11	0	25,199,625	25,199,625
EX-XI	1	0	5,235	5,235
EX-XN	11	0	328,112	328,112
EX-XO	5	0	57,320	57,320
EX-XU	2	0	607,574	607,574
EX-XV	54	0	6,871,253	6,871,253
EX366	151	0	143,149	143,149
FR	1	102,743	0	102,743
HS	2,039	0	0	0
MASSS	1	0	430,762	430,762
MED	2	0	93,134	93,134
OV65	819	0	0	0
OV65S	12	0	0	0
Totals		571,091	299,971,578	300,542,669

BASTROP County

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Under ARB Review Totals

Property Count: 1,054

5/28/2024

8:00:32AM

Land		Value			
Homesite:		18,002,923			
Non Homesite:		189,653,994			
Ag Market:		2,393,029			
Timber Market:		0		Total Land	(+) 210,049,946
Improvement		Value			
Homesite:		64,163,123			
Non Homesite:		461,976,037		Total Improvements	(+) 526,139,160
Non Real		Count	Value		
Personal Property:		41	40,504,817		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 40,504,817
				Market Value	= 776,693,923
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,393,029	0			
Ag Use:	5,147	0		Productivity Loss	(-) 2,387,882
Timber Use:	0	0		Appraised Value	= 774,306,041
Productivity Loss:	2,387,882	0		Homestead Cap	(-) 4,227,764
				23.231 Cap	(-) 16,828,924
				Assessed Value	= 753,249,353
				Total Exemptions Amount	(-) 6,860,450
				(Breakdown on Next Page)	
				Net Taxable	= 746,388,903

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	704,285	696,785	2,138.73	2,138.73	2			
OV65	14,648,849	14,636,849	57,570.34	57,823.59	38			
Total	15,353,134	15,333,634	59,709.07	59,962.32	40	Freeze Taxable	(-) 15,333,634	
Tax Rate	0.4994000							
						Freeze Adjusted Taxable	= 731,055,269	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,710,599.08 = 731,055,269 * (0.4994000 / 100) + 59,709.07

Certified Estimate of Market Value:	674,163,335
Certified Estimate of Taxable Value:	652,580,302
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Under ARB Review Totals

Property Count: 1,054

5/28/2024

8:01:28AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	6,374,450	0	6,374,450
DP	2	0	0	0
DV1	2	0	17,000	17,000
DV2	1	0	7,500	7,500
DV4	3	0	36,000	36,000
EX-XV	1	0	500	500
HS	185	0	0	0
OV65	48	0	0	0
PC	1	425,000	0	425,000
Totals		6,799,450	61,000	6,860,450

BASTROP County

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Grand Totals

Property Count: 6,747

5/28/2024

8:00:32AM

Land		Value				
Homesite:		194,020,642				
Non Homesite:		488,377,642				
Ag Market:		43,449,179				
Timber Market:		0		Total Land	(+)	725,847,463
Improvement		Value				
Homesite:		592,932,140				
Non Homesite:		945,460,741		Total Improvements	(+)	1,538,392,881
Non Real		Count	Value			
Personal Property:		1,028	155,957,275			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	155,957,275
				Market Value	=	2,420,197,619
Ag	Non Exempt	Exempt				
Total Productivity Market:	43,449,179	0				
Ag Use:	144,544	0		Productivity Loss	(-)	43,304,635
Timber Use:	0	0		Appraised Value	=	2,376,892,984
Productivity Loss:	43,304,635	0		Homestead Cap	(-)	67,112,252
				23.231 Cap	(-)	28,193,499
				Assessed Value	=	2,281,587,233
				Total Exemptions Amount	(-)	307,403,119
				(Breakdown on Next Page)		
				Net Taxable	=	1,974,184,114

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	12,994,372	11,663,361	36,119.58	38,402.49	51			
DPS	454,639	454,639	1,577.27	1,577.27	3			
OV65	231,223,839	221,307,809	769,751.65	783,362.07	802			
Total	244,672,850	233,425,809	807,448.50	823,341.83	856	Freeze Taxable	(-) 233,425,809	
Tax Rate	0.4994000							
						Freeze Adjusted Taxable	= 1,740,758,305	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 9,500,795.48 = 1,740,758,305 * (0.4994000 / 100) + 807,448.50

Certified Estimate of Market Value:	2,317,667,031
Certified Estimate of Taxable Value:	1,880,375,513
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 PRELIMINARY TOTALS

Property Count: 6,747

C04 - CITY OF BASTROP
Grand Totals

5/28/2024

8:01:28AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	468,348	0	468,348
CHODO (Partial)	1	6,374,450	0	6,374,450
DP	51	0	0	0
DPS	3	0	0	0
DV1	19	0	144,000	144,000
DV1S	2	0	5,000	5,000
DV2	22	0	183,000	183,000
DV3	20	0	190,000	190,000
DV4	92	0	663,255	663,255
DV4S	5	0	24,000	24,000
DVHS	81	0	28,509,608	28,509,608
DVHSS	5	0	1,261,334	1,261,334
EX	517	0	232,020,217	232,020,217
EX-XA	2	0	3,295,500	3,295,500
EX-XG	11	0	25,199,625	25,199,625
EX-XI	1	0	5,235	5,235
EX-XN	11	0	328,112	328,112
EX-XO	5	0	57,320	57,320
EX-XU	2	0	607,574	607,574
EX-XV	55	0	6,871,753	6,871,753
EX366	151	0	143,149	143,149
FR	1	102,743	0	102,743
HS	2,224	0	0	0
MASSS	1	0	430,762	430,762
MED	2	0	93,134	93,134
OV65	867	0	0	0
OV65S	12	0	0	0
PC	1	425,000	0	425,000
Totals		7,370,541	300,032,578	307,403,119

2024 PRELIMINARY TOTALS

Property Count: 5,693

C04 - CITY OF BASTROP
Not Under ARB Review Totals

5/28/2024 8:01:28AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,062	1,001.0125	\$47,415,673	\$983,571,511	\$888,572,455
B	MULTIFAMILY RESIDENCE	45	7.6662	\$0	\$14,310,843	\$14,282,384
C1	VACANT LOTS AND LAND TRACTS	655	340.3855	\$0	\$36,676,865	\$35,802,605
D1	QUALIFIED AG LAND	54	1,261.4608	\$0	\$41,056,150	\$140,431
D2	NON-QUALIFIED LAND	2		\$0	\$27,691	\$27,691
E	FARM OR RANCH IMPROVEMENT	57	294.8110	\$264,671	\$20,119,900	\$19,933,426
F1	COMMERCIAL REAL PROPERTY	221	151.2063	\$20,520	\$155,659,549	\$152,821,205
F2	INDUSTRIAL REAL PROPERTY	4	15.6830	\$0	\$1,300,323	\$1,300,323
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,271,280	\$2,271,280
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$4,753,690	\$4,753,690
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$992,805	\$992,805
J5	RAILROAD	9	3.2340	\$0	\$2,954,869	\$2,954,869
J6	PIPELAND COMPANY	5		\$0	\$683,631	\$683,631
J7	CABLE TELEVISION COMPANY	4		\$0	\$6,693,709	\$6,693,709
L1	COMMERCIAL PERSONAL PROPE	735		\$0	\$72,554,221	\$72,358,770
L2	INDUSTRIAL PERSONAL PROPERT	21		\$0	\$1,977,115	\$1,977,115
M1	TANGIBLE OTHER PERSONAL, MOB	88		\$388,925	\$3,108,784	\$2,970,902
S	SPECIAL INVENTORY TAX	7		\$0	\$19,257,920	\$19,257,920
X	TOTALLY EXEMPT PROPERTY	755	1,228.1948	\$10,471,825	\$275,532,840	\$0
Totals			4,303.6541	\$58,561,614	\$1,643,503,696	\$1,227,795,211

BASTROP County

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Under ARB Review Totals

Property Count: 1,054

5/28/2024 8:01:28AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	562	148.6444	\$19,668,856	\$189,869,625	\$184,476,355
B	MULTIFAMILY RESIDENCE	101	17.6647	\$0	\$142,052,062	\$141,368,322
C1	VACANT LOTS AND LAND TRACTS	142	144.7459	\$0	\$21,227,938	\$20,207,565
D1	QUALIFIED AG LAND	8	56.4690	\$0	\$2,393,029	\$5,147
E	FARM OR RANCH IMPROVEMENT	9	83.2750	\$9,304	\$5,747,230	\$5,518,002
F1	COMMERCIAL REAL PROPERTY	194	222.2745	\$5,366	\$362,440,157	\$348,235,990
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$5,566,579	\$5,566,579
J3	ELECTRIC COMPANY (INCLUDING C	1	6.8500	\$0	\$387,236	\$387,236
L1	COMMERCIAL PERSONAL PROPE	41		\$0	\$40,504,817	\$40,504,817
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$5,364	\$130,300	\$118,890
X	TOTALLY EXEMPT PROPERTY	2	4.3070	\$0	\$6,374,950	\$0
Totals			684.2305	\$19,688,890	\$776,693,923	\$746,388,903

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Grand Totals

Property Count: 6,747

5/28/2024 8:01:28AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,624	1,149.6569	\$67,084,529	\$1,173,441,136	\$1,073,048,810
B	MULTIFAMILY RESIDENCE	146	25.3309	\$0	\$156,362,905	\$155,650,706
C1	VACANT LOTS AND LAND TRACTS	797	485.1314	\$0	\$57,904,803	\$56,010,170
D1	QUALIFIED AG LAND	62	1,317.9298	\$0	\$43,449,179	\$145,578
D2	NON-QUALIFIED LAND	2		\$0	\$27,691	\$27,691
E	FARM OR RANCH IMPROVEMENT	66	378.0860	\$273,975	\$25,867,130	\$25,451,428
F1	COMMERCIAL REAL PROPERTY	415	373.4808	\$25,886	\$518,099,706	\$501,057,195
F2	INDUSTRIAL REAL PROPERTY	5	15.6830	\$0	\$6,866,902	\$6,866,902
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,271,280	\$2,271,280
J3	ELECTRIC COMPANY (INCLUDING C	5	6.8500	\$0	\$5,140,926	\$5,140,926
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$992,805	\$992,805
J5	RAILROAD	9	3.2340	\$0	\$2,954,869	\$2,954,869
J6	PIPELAND COMPANY	5		\$0	\$683,631	\$683,631
J7	CABLE TELEVISION COMPANY	4		\$0	\$6,693,709	\$6,693,709
L1	COMMERCIAL PERSONAL PROPE	776		\$0	\$113,059,038	\$112,863,587
L2	INDUSTRIAL PERSONAL PROPERT	21		\$0	\$1,977,115	\$1,977,115
M1	TANGIBLE OTHER PERSONAL, MOB	89		\$394,289	\$3,239,084	\$3,089,792
S	SPECIAL INVENTORY TAX	7		\$0	\$19,257,920	\$19,257,920
X	TOTALLY EXEMPT PROPERTY	757	1,232.5018	\$10,471,825	\$281,907,790	\$0
Totals			4,987.8846	\$78,250,504	\$2,420,197,619	\$1,974,184,114

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Not Under ARB Review Totals

Property Count: 5,693

5/28/2024 8:01:28AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	3,007	958.5684	\$47,343,542	\$974,345,978	\$880,605,828
A2	REAL, RESIDENTIAL, MOBILE HOME	64	34.4181	\$41,021	\$8,445,952	\$7,194,915
A3	REAL, RESIDENTIAL, AUX IMPROVEM	30	8.0260	\$31,110	\$779,582	\$771,712
B2	REAL, RESIDENTIAL, DUPLEXES	45	7.6662	\$0	\$14,310,843	\$14,282,384
C1	REAL, VACANT LOTS AND TRACTS	654	339.0035	\$0	\$36,505,237	\$35,630,977
C2	REAL, COLONIA LOTS AND LAND TR	1	1.1860	\$0	\$92,739	\$92,739
C3	REAL, VACANT PLATTED RURAL OR I	1	0.1960	\$0	\$78,889	\$78,889
D1	REAL, ACREAGE, RANGELAND	53	1,218.3488	\$0	\$36,221,944	\$113,270
D2	REAL, FARM/RANCH IMPROVEMENT	2		\$0	\$27,691	\$27,691
D3	REAL, ACREAGE, FARMLAND	1	43.1120	\$0	\$4,834,206	\$27,161
D4	REAL, ACREAGE, UNDEVELOPED LA	28	241.3750	\$0	\$11,447,724	\$11,447,724
E1	REAL, FARM/RANCH, HOUSE	28	50.9960	\$216,404	\$8,246,987	\$8,061,547
E2	REAL, FARM/RANCH, OTHER IMPROV	16	0.1900	\$33,753	\$289,426	\$288,392
E3	REAL, FARM/RANCH, MOBILE HOME	4	2.2500	\$14,514	\$135,763	\$135,763
F1	REAL, Commercial	220	151.2063	\$20,520	\$155,644,043	\$152,805,700
F2	REAL, Industrial	4	15.6830	\$0	\$1,300,323	\$1,300,323
F3	REAL, Imp Only Commercial	1		\$0	\$15,505	\$15,505
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$2,271,280	\$2,271,280
J3	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$4,753,690	\$4,753,690
J4	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$992,805	\$992,805
J5	REAL & TANGIBLE PERSONAL, UTIL	9	3.2340	\$0	\$2,954,869	\$2,954,869
J6	REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$683,631	\$683,631
J7	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$6,693,709	\$6,693,709
L1	TANGIBLE, PERSONAL PROPERTY, C	735		\$0	\$72,554,221	\$72,358,770
L2	TANGIBLE, PERSONAL PROPERTY, I	21		\$0	\$1,977,115	\$1,977,115
M3	TANGIBLE OTHER PERSONAL-MOBIL	88		\$388,925	\$3,108,784	\$2,970,902
S	SPECIAL INVENTORY	7		\$0	\$19,257,920	\$19,257,920
X		755	1,228.1948	\$10,471,825	\$275,532,840	\$0
Totals			4,303.6541	\$58,561,614	\$1,643,503,696	\$1,227,795,211

2024 PRELIMINARY TOTALS

Property Count: 1,054

C04 - CITY OF BASTROP
Under ARB Review Totals

5/28/2024 8:01:28AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	556	139.9421	\$19,668,856	\$188,578,771	\$183,401,010
A2	REAL, RESIDENTIAL, MOBILE HOME	8	8.7023	\$0	\$1,288,137	\$1,072,751
A3	REAL, RESIDENTIAL, AUX IMPROVEM	1		\$0	\$2,717	\$2,594
B		1		\$0	\$6,374,450	\$6,374,450
B1	REAL, RESIDENTIAL, APARTMENTS	12	1.5270	\$0	\$109,256,519	\$108,684,085
B2	REAL, RESIDENTIAL, DUPLEXES	88	16.1377	\$0	\$26,421,093	\$26,309,787
C1	REAL, VACANT LOTS AND TRACTS	91	129.3363	\$0	\$18,449,988	\$17,429,615
C3	REAL, VACANT PLATTED RURAL OR I	51	15.4096	\$0	\$2,777,950	\$2,777,950
D1	REAL, ACREAGE, RANGELAND	8	56.4690	\$0	\$2,393,029	\$5,147
D4	REAL, ACREAGE, UNDEVELOPED LA	4	71.6350	\$0	\$3,659,232	\$3,659,232
E1	REAL, FARM/RANCH, HOUSE	5	10.6400	\$9,304	\$1,958,182	\$1,728,954
E2	REAL, FARM/RANCH, OTHER IMPROV	1		\$0	\$1,124	\$1,124
E3	REAL, FARM/RANCH, MOBILE HOME	1	1.0000	\$0	\$128,692	\$128,692
F1	REAL, Commercial	194	222.2745	\$5,366	\$362,440,157	\$348,235,990
F2	REAL, Industrial	1		\$0	\$5,566,579	\$5,566,579
J3	REAL & TANGIBLE PERSONAL, UTIL	1	6.8500	\$0	\$387,236	\$387,236
L1	TANGIBLE, PERSONAL PROPERTY, C	41		\$0	\$40,504,817	\$40,504,817
M3	TANGIBLE OTHER PERSONAL-MOBIL	1		\$5,364	\$130,300	\$118,890
X		2	4.3070	\$0	\$6,374,950	\$0
Totals			684.2305	\$19,688,890	\$776,693,923	\$746,388,903

2024 PRELIMINARY TOTALS

Property Count: 6,747

C04 - CITY OF BASTROP
Grand Totals

5/28/2024 8:01:28AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	3,563	1,098.5105	\$67,012,398	\$1,162,924,749	\$1,064,006,838
A2	REAL, RESIDENTIAL, MOBILE HOME	72	43.1204	\$41,021	\$9,734,089	\$8,267,666
A3	REAL, RESIDENTIAL, AUX IMPROVEM	31	8.0260	\$31,110	\$782,299	\$774,306
B		1		\$0	\$6,374,450	\$6,374,450
B1	REAL, RESIDENTIAL, APARTMENTS	12	1.5270	\$0	\$109,256,519	\$108,684,085
B2	REAL, RESIDENTIAL, DUPLEXES	133	23.8039	\$0	\$40,731,936	\$40,592,171
C1	REAL, VACANT LOTS AND TRACTS	745	468.3398	\$0	\$54,955,225	\$53,060,592
C2	REAL, COLONIA LOTS AND LAND TR	1	1.1860	\$0	\$92,739	\$92,739
C3	REAL, VACANT PLATTED RURAL OR F	52	15.6056	\$0	\$2,856,839	\$2,856,839
D1	REAL, ACREAGE, RANGELAND	61	1,274.8178	\$0	\$38,614,973	\$118,417
D2	REAL, FARM/RANCH IMPROVEMENT	2		\$0	\$27,691	\$27,691
D3	REAL, ACREAGE, FARMLAND	1	43.1120	\$0	\$4,834,206	\$27,161
D4	REAL, ACREAGE, UNDEVELOPED LA	32	313.0100	\$0	\$15,106,956	\$15,106,956
E1	REAL, FARM/RANCH, HOUSE	33	61.6360	\$225,708	\$10,205,169	\$9,790,501
E2	REAL, FARM/RANCH, OTHER IMPROV	17	0.1900	\$33,753	\$290,550	\$289,516
E3	REAL, FARM/RANCH, MOBILE HOME	5	3.2500	\$14,514	\$264,455	\$264,455
F1	REAL, Commercial	414	373.4808	\$25,886	\$518,084,200	\$501,041,690
F2	REAL, Industrial	5	15.6830	\$0	\$6,866,902	\$6,866,902
F3	REAL, Imp Only Commercial	1		\$0	\$15,505	\$15,505
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$2,271,280	\$2,271,280
J3	REAL & TANGIBLE PERSONAL, UTIL	5	6.8500	\$0	\$5,140,926	\$5,140,926
J4	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$992,805	\$992,805
J5	REAL & TANGIBLE PERSONAL, UTIL	9	3.2340	\$0	\$2,954,869	\$2,954,869
J6	REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$683,631	\$683,631
J7	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$6,693,709	\$6,693,709
L1	TANGIBLE, PERSONAL PROPERTY, C	776		\$0	\$113,059,038	\$112,863,587
L2	TANGIBLE, PERSONAL PROPERTY, I	21		\$0	\$1,977,115	\$1,977,115
M3	TANGIBLE OTHER PERSONAL-MOBIL	89		\$394,289	\$3,239,084	\$3,089,792
S	SPECIAL INVENTORY	7		\$0	\$19,257,920	\$19,257,920
X		757	1,232.5018	\$10,471,825	\$281,907,790	\$0
Totals			4,987.8846	\$78,250,504	\$2,420,197,619	\$1,974,184,114

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Effective Rate Assumption

Property Count: 6,747

5/28/2024

8:01:28AM

New Value

TOTAL NEW VALUE MARKET:	\$78,250,504
TOTAL NEW VALUE TAXABLE:	\$67,319,998

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	11	2023 Market Value	\$229,217
EX-XV	Other Exemptions (including public property, r	3	2023 Market Value	\$1,244,277
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,473,494

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	4	\$34,500
DV3	Disabled Veterans 50% - 69%	4	\$40,000
DV4	Disabled Veterans 70% - 100%	9	\$60,000
DVHS	Disabled Veteran Homestead	5	\$1,483,874
HS	Homestead	69	\$0
OV65	Over 65	77	\$0
PARTIAL EXEMPTIONS VALUE LOSS		169	\$1,623,374
NEW EXEMPTIONS VALUE LOSS			\$3,096,868

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$3,096,868

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,196	\$339,320	\$30,423	\$308,897
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,182	\$339,740	\$30,538	\$309,202

2024 PRELIMINARY TOTALS

C04 - CITY OF BASTROP

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,054	\$776,693,923.00	\$652,580,302

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-00-00-4001		CURRENT TAXES M AND O	\$5,206,015		\$5,771,860	
101-00-00-4002		DELINQUENT TAXES M AND O	\$33,500		\$25,000	
101-00-00-4003		PENALTIES AND INTEREST M AND O	\$30,000		\$35,000	
101-00-00-4004		FRANCHISE TAX	\$482,000		\$510,000	
101-00-00-4004		Communication	\$30,000	\$25,000		
101-00-00-4004		Solid Waste	\$72,000	\$75,000		
101-00-00-4004		Electric	\$210,000	\$250,000		
101-00-00-4004		Gas	\$52,000	\$55,000		
101-00-00-4004		Cable	\$118,000	\$105,000		
101-00-00-4006		CITY SALES TAX	\$8,748,230		\$9,010,000	Increased projected sales tax by 3.5%
101-00-00-4008		OCCUPATION TAX	\$6,965		\$5,000	
101-00-00-4009		MIXED BEVERAGE TAX	\$111,600		\$108,000	
101-00-00-4023		SPECIAL EVENT PERMIT FEE	\$2,000		\$3,000	
101-00-00-4040		ANIMAL SERVICE RECEIPTS	\$150		\$200	
101-00-00-4041		REC CENTER FEES	\$65,000		\$65,000	
101-00-00-4043		PARK RENTALS AND FEES	\$5,100		\$7,000	
101-00-00-4044		PD ACCIDENT REPORTS	\$4,500		\$1,500	
101-00-00-4048		LIBRARY FEES	\$25,000		\$25,000	
101-00-00-4051		SANITATION REVENUE	\$850,000		\$890,000	
101-00-00-4052		SANITATION PENALTIES	\$8,500		\$8,500	
101-00-00-4070		MUNICIPAL COURT FINES	\$287,300		\$340,000	
101-00-00-4076		LIBRARY RECEIPTS	\$11,000		\$11,000	
101-00-00-4078		JUVENILE CASE MANAGER-M/C	\$6,500		\$10,000	
101-00-00-4080		TEEN COURT (MC)	\$0		\$600	
101-00-00-4400		INTEREST RECEIPTS	\$245,000		\$315,000	Higher interest rate on daily
101-00-00-4416		LIBRARY ERATE FUNDING	\$9,926		\$7,700	
101-00-00-4460		ADMIN SERVICES DMO	\$2,378		\$15,000	
101-00-00-4493		BEDC ADMIN SUPPORT REIMB	\$30,000		\$30,000	
101-00-00-4536		MISCELLANEOUS	\$35,000		\$40,000	
		GRANT- RADIOS			\$32,000	NOTE: Chief Steffanic anticipates a grant
101-00-00-4703		TRANSFERS IN - ELECTRIC FUND	\$600,000		\$600,000	
101-00-00-4736		TRANSFER IN - LIBRARY BOARD 505	\$3,000		\$6,000	Increased by \$3,000 to cover summer
		TRANSFER IN - DEV SERVICES	\$0		\$150,000	1/2 Engineer & 1/2 ACM salary
101-01-00-5101		SALARIES	\$6,300		\$6,300	
101-01-00-5150		SOCIAL SECURITY	\$482		\$482	
101-01-00-5156		WORKERS COMPENSATION	\$25		\$26	
101-01-00-5201		SUPPLIES	\$3,500		\$3,500	
101-01-00-5203		POSTAGE	\$100		\$100	
101-01-00-5230		FORMS PRINTING	\$386		\$350	
101-01-00-5401		COMMUNICATIONS	\$3,060		\$3,000	
101-01-00-5403		UTILITIES	\$4,590		\$4,600	
101-01-00-5505		PROFESSIONAL SERVICES	\$10,000		\$10,000	
101-01-00-5513		RECORDING FEES	\$500		\$1,000	
101-01-00-5601		ADVERTISING	\$700		\$700	
101-01-00-5605		TRAVEL AND TRAINING	\$15,500		\$12,920	
101-01-00-5615		DUES, SUBSCRIPTIONS AND PUB	\$1,660		\$1,600	
101-02-00-5155		GROUP INSURANCE	\$162,955		\$105,000	
101-02-00-5159		RETIREES BENEFITS	\$12,344		\$0	
101-02-00-5201		SUPPLIES	\$12,000		\$12,000	
101-02-00-5203		POSTAGE	\$300		\$0	
101-02-00-5240		FUEL	\$150			

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-02-00-5320		EQUIPMENT MAINTENANCE	\$15,100		\$0	
101-02-00-5320		Balancing Act	\$5,800	\$0	\$5,800	
101-02-00-5320		MYGOV	\$9,300	\$0	\$9,300	
101-02-00-5340		MAINT OF VEHICLES	\$250		\$250	
101-02-00-5401		COMMUNICATIONS	\$89,880		\$89,880	
101-02-00-5401		LAND LINES	\$7,200	\$7,200		
101-02-00-5401		INTERNET - FIBERLIGHT	\$42,000	\$42,000		
101-02-00-5401		PHONES - JIVE	\$36,000	\$36,000		
101-02-00-5401		CH INT/TV	\$4,680	\$4,680		
101-02-00-5505		PROFESSIONAL SERVICES	\$65,792		\$36,000	
101-02-00-5505		1099 set aside	\$25,000	\$35,000		
101-02-00-5505		shred-it	\$792	\$1,000		
101-02-00-5523		PROPERTY TAX COLLECT/APPRaisal	\$147,824		\$182,031	From the County
101-02-00-5525		LEGAL SERVICES	\$200,000		\$200,000	
101-02-00-5526		LEGAL SERVICES - TAXES	\$12,500		\$12,500	
101-02-00-5530		ENGINEERING AND CONSULTING	\$15,000		\$15,000	
101-02-00-5540		PROPERTY AND LIABILITY INSURANCE	\$173,600		\$206,000	19% increase
101-02-00-5561		CONTRACTUAL SERVICES	\$49,000		\$9,000	
101-02-00-5561		CARTS	\$40,000	\$0		Didn't renew
101-02-00-5561		WATER ST PARKING LOT SHARED	\$9,000	\$9,000		
101-02-00-5601		ADVERTISING	\$26,500		\$26,500	
101-02-00-5601		Community Impact	\$25,000	\$0		
101-02-00-5605		TRAVEL AND TRAINING	\$3,000		\$0	
101-02-00-5615		DUES, SUBSCRIPTIONS AND PUB	\$5,959		\$6,000	
101-02-00-5652		HISTORICAL STRUCTURE REFUND	\$25,000		\$0	
101-02-00-5655		EQUIPMENT RENTAL	\$21,945		\$22,000	
101-02-00-5670		OVERHEAD ALLOCATION	-\$1,603,710		-\$1,650,000	
101-02-00-5675		BASTROP CO JUVENILE BOOTCAMP	\$4,620		\$4,620	
101-02-00-5676		CLEAN SWEEP	\$5,000		\$5,000	
101-02-00-5900		CONTINGENCY	\$35,000		\$35,000	
101-02-00-8116		TRANS OUT - STREET MAINT FUND	\$800,000		\$0	Now handled by the 3/8th cent sales
101-02-00-8118		TRANS OUT - CEM OPER FUND #525	\$38,000			We will loan the cemetery fund \$618,000 from fund balance for their
101-02-00-8130		TRANSFER OUT-VEHICLE/EQUIP RPL	\$815,000		\$815,000	
101-02-00-8135		TRANS OUT - INNOVATION FUND	\$80,500			
101-02-00-8150		TRANS OUT-HOTEL/MOTEL TAX	\$0			
101-03-00-5101	City Manager	OPERATIONAL SALARIES	\$490,329		\$585,606	CM, ACM, Asst to
101-03-00-5116		LONGEVITY	\$900		\$2,160	
101-03-00-5117		OVERTIME	\$0		\$2,000	
101-03-00-5150		SOCIAL SECURITY	\$37,787		\$43,865	
101-03-00-5151		RETIREMENT	\$61,898		\$76,491	
101-03-00-5155		GROUP INSURANCE	\$39,058		\$52,228	
101-03-00-5156		WORKERS COMPENSATION	\$576		\$2,401	
101-03-00-5201		SUPPLIES	\$5,000		\$5,000	
101-03-00-5203		POSTAGE	\$100		\$100	
101-03-00-5206		OFFICE EQUIPMENT	\$2,000		\$1,000	
101-03-00-5401		COMMUNICATIONS	\$2,000		\$2,000	
101-03-00-5403		UTILITIES	\$1,700		\$1,700	
101-03-00-5605		TRAVEL AND TRAINING	\$10,000		\$10,000	
101-03-00-5615		DUES, SUBSCRIPTIONS AND PUB	\$6,000		\$6,000	
101-04-00-5101	City Secretary	OPERATIONAL SALARIES	\$166,653		\$174,346	
101-04-00-5116		LONGEVITY	\$960		\$1,080	
101-04-00-5150		SOCIAL SECURITY	\$12,750		\$12,747	
101-04-00-5151		RETIREMENT	\$20,969		\$22,289	
101-04-00-5155		GROUP INSURANCE	\$19,528		\$26,113	
101-04-00-5156		WORKERS COMPENSATION	\$308		\$715	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-04-00-5201		SUPPLIES	\$2,500		\$2,500	
101-04-00-5203		POSTAGE	\$150		\$150	
101-04-00-5230		FORMS PRINTING	\$100		\$100	
101-04-00-5245		ELECTION SUPPLIES, MKTG, ADV	\$1,500		\$2,000	
101-04-00-5320		EQUIPMENT/SOFTWARE MAINTENANCE	\$9,100		\$9,500	
101-04-00-5401		COMMUNICATION	\$960		\$960	
101-04-00-5403		UTILITIES	\$816		\$816	
101-04-00-5505		PROFESSIONAL SERVICE	\$16,500		\$2,500	
101-04-00-5508		CODIFICATION OF ORDINANCE	\$11,000		\$12,000	
101-04-00-5510		RECORDS RETENTION	\$500		\$0	
101-04-00-5580		EMPLOYEE BOND	\$100		\$100	
101-04-00-5601		ADVERTISING	\$400		\$400	
101-04-00-5605		TRAVEL AND TRAINING	\$3,000		\$3,000	
101-04-00-5615		DUES, SUBSCRIPTIONS AND PUB	\$800		\$800	
101-04-00-5653		SPECIAL EVENTS	\$5,000		\$5,000	
101-04-00-5681		ELECTION SERVICES	\$43,000		\$43,000	
101-05-00-5101	Finance	OPERATIONAL SALARIES	\$390,809		\$475,405	NEW CIP/Grants
101-05-00-5116		LONGEVITY	\$1,860		\$900	
101-05-00-5150		SOCIAL SECURITY	\$29,899		\$34,433	
101-05-00-5151		RETIREMENT	\$49,125		\$63,181	
101-05-00-5155		GROUP INSURANCE	\$48,632		\$69,176	
101-05-00-5156		WORKERS COMPENSATION	\$755		\$1,949	
101-05-00-5201		SUPPLIES	\$650		\$750	
101-05-00-5203		POSTAGE	\$750		\$750	
101-05-00-5206		OFFICE EQUIPMENT	\$600		\$300	
101-05-00-5230		FORMS PRINTING	\$600		\$400	
101-05-00-5320		EQUIPMENT/SOFTWARE MAINTENANCE	\$59,750		\$61,250	
101-05-00-5401		COMMUNICATION	\$1,405		\$1,405	
101-05-00-5505		PROFESSIONAL SERVICES	\$6,000		\$6,000	
101-05-00-5515		UNIFORMS	\$0		\$1,000	
101-05-00-5518		AUDIT	\$54,170		\$54,800	
101-05-00-5601		ADVERTISING	\$1,800		\$1,000	
101-05-00-5605		TRAVEL AND TRAINING	\$6,050		\$6,600	
101-05-00-5615		DUES, SUBSCRIPTIONS AND PUB	\$3,545		\$3,575	
101-05-00-5670		OVERHEAD ALLOCATION	-\$12,000		-\$12,000	
101-05-05-5101	Finance/Utility Billing	OPERATIONAL SALARIES	\$204,573		\$215,072	
101-05-05-5116		LONGEVITY	\$1,620		\$1,740	
101-05-05-5117		OVERTIME	\$1,800		\$1,500	
101-05-05-5150		SOCIAL SECURITY	\$15,460		\$16,052	
101-05-05-5151		RETIREMENT	\$26,312		\$28,117	
101-05-05-5155		GROUP INSURANCE	\$38,804		\$42,680	
101-05-05-5156		WORKERS COMPENSATION	\$600		\$882	
101-05-05-5201		SUPPLIES	\$1,200		\$1,500	
101-05-05-5203		POSTAGE	\$20,500		\$23,000	
101-05-05-5206		OFFICE EQUIP	\$2,100		\$1,500	
101-05-05-5320		EQUIPMENT/SOFTWARE MAINTENANCE	\$59,425		\$59,425	
101-05-05-5320		Aqua Metric annl fee	\$28,500	\$28,500		
101-05-05-5320		SEW - Annl fee	\$10,500	\$10,500		
101-05-05-5320		Oracle Qrtly fee (AMI)	\$175	\$175		
101-05-05-5320		Tyler - Incode	\$20,250	\$20,250		
101-05-05-5401		COMMUNICATIONS	\$7,356		\$4,716	
101-05-05-5401		Answering Service	\$3,300	\$3,300		
101-05-05-5401		Cell - Supervisor	\$576	\$576		
101-05-05-5401		Outbound IVR	\$180	\$180		
101-05-05-5401		Inbound IVR	\$660	\$660		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-05-05-5402		OFFICE RENTAL			\$33,000	
101-05-05-5403		UTILITIES	\$3,600		\$3,000	
101-05-05-5505		PROFESSIONAL SERVICES	\$12,975		\$12,975	
101-05-05-5505		Third party billing	\$12,000	\$12,000		
101-05-05-5505		inserts	\$975	\$975		
101-05-05-5507		CREDIT CARD PROCESSING FEES	\$71,000		\$5,000	
101-05-05-5545		DEBT COLLECTION FEES	\$1,000		\$1,000	
101-05-05-5561		CONTRACTUAL SERVICES	\$811,488		\$822,780	
101-05-05-5561		SW-Standard Resid	\$769,260	\$780,000		
101-05-05-5561		SW-Extra Cart	\$14,352	\$14,580		
101-05-05-5561		SW-Extra Recy cart	\$1,200	\$1,200		
101-05-05-5561		SW-Alley D	\$26,676	\$27,000		
101-05-05-5605		TRAVEL & TRAINING	\$2,700		\$2,600	
101-05-05-5679		BAD DEBT EXPENSE	\$3,000		\$2,000	
101-06-00-5101	Human Resources	OPERATIONAL SALARIES	\$273,321		\$276,838	
101-06-00-5114		PRE-EMPLOYMENT EXPENSE	\$5,000		\$5,300	
101-06-00-5114		Physicals	\$3,000	\$3,000		
101-06-00-5114		Drug Screens	\$1,950	\$2,250		
101-06-00-5114		CCH Background	\$50	\$50		
101-06-00-5116		LONGEVITY	\$3,420		\$3,600	
101-06-00-5150		SOCIAL SECURITY	\$20,910		\$20,662	
101-06-00-5151		RETIREMENT	\$34,622		\$36,792	
101-06-00-5155		GROUP INSURANCE	\$19,898		\$21,884	
101-06-00-5156		WORKERS COMPENSATION	\$290		\$1,135	
101-06-00-5201		SUPPLIES	\$1,300		\$2,510	
101-06-00-5201		Food /refreshments	\$200	\$250		
101-06-00-5201		Office supplies	\$800	\$2,000		
101-06-00-5201		Employee folders	\$300	\$260		
101-06-00-5203		POSTAGE	\$50		\$50	
101-06-00-5206		OFFICE EQUIPMENT	\$1,660		\$5,895	
101-06-00-5206		Computer Monitor	\$500	\$495		
101-06-00-5206		Mount for additional monitor	\$160	\$100		
101-06-00-5206		Office Chair	\$350	\$250		
101-06-00-5206		Office Furniture (HR Generalist)		\$4,200		
101-06-00-5206		HR Generalist Cell Phone	\$0	\$200		
101-06-00-5206		color printer for DIR	\$650	\$650		
101-06-00-5230		FORMS PRINTING	\$1,100		\$1,160	
101-06-00-5230		Printing Employee Handbook/Safety Manual	\$500	\$500		
101-06-00-5230		PAF's	\$200	\$200		
101-06-00-5230		Letterhead/envelopes	\$50	\$50		
101-06-00-5230		Business Cards	\$100	\$160		
101-06-00-5230		Labor law posters	\$250	\$250		
101-06-00-5320		EQUIPMENT/SOFTWARE MAINT.	\$12,155		\$13,325	
101-06-00-5320		NEOGOV insight license	\$6,050	\$6,650		
101-06-00-5320		gov't job subscription (NEOGOV)	\$1,760	\$1,925		
101-06-00-5320		NEOGOV onboarding license	\$4,345	\$4,750		
101-06-00-5401		COMMUNICATIONS	\$1,100		\$1,100	
101-06-00-5403		UTILITIES	\$1,100		\$1,100	
101-06-00-5505		PROFESSIONAL SERVICES	\$3,500		\$10,000	DEI Training
101-06-00-5601		ADVERTISING	\$3,500		\$3,000	
101-06-00-5601		upper level positions	\$1,500	\$2,000		
101-06-00-5601		RFP - insurance	\$2,000	\$1,000		
101-06-00-5605		TRAVEL AND TRAINING	\$4,165		\$6,680	
101-06-00-5605		Family Crisis Ctr luncheon	\$75	\$300		
101-06-00-5605		Mayors Prayer luncheon	\$45	\$60		
101-06-00-5605		Chamber luncheon	\$240	\$240		
101-06-00-5605		Mileage reimb - HR roundtable	\$150	\$150		
101-06-00-5605		TMHRA	\$2,890	\$4,050		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-06-00-5605		TML NUTS/BOLTS	\$690	\$1,480		
101-06-00-5605		City Suite training	\$75	\$400		
101-06-00-5615		DUES, SUBSCRIPTIONS AND PUB.	\$1,110		\$1,310	
101-06-00-5615		TMHRA	\$225	\$400		
101-06-00-5615		IPMA-HR	\$100	\$175		
101-06-00-5615		IPMA-HR TX	\$175	\$125		
101-06-00-5615		SHRM	\$250	\$250		
101-06-00-5615		TX SS PROGRAM	\$50	\$50		
101-06-00-5615		Publications	\$100	\$100		
101-06-00-5615		TATOA	\$60	\$60		
101-06-00-5615		Employment Law	\$150	\$150		
101-06-00-5653		SPECIAL EVENTS	\$8,800		\$10,300	
101-06-00-5653		Quarterly luncheons	\$2,000	\$3,000		
101-06-00-5653		Holiday Party	\$6,800	\$7,300		
101-06-00-5683		CITY PINS/APPRECIATION	\$12,830		\$19,200	
101-06-00-5683		appreciation lunch (Sept)	\$8,250	\$16,200		
101-06-00-5683		Retirements	\$1,000	\$500		
101-06-00-5683		Service Plaques	\$780	\$1,000		
101-06-00-5683		New Employee luncheons	\$1,800	\$1,500		
101-07-00-5101	IT	OPERATIONAL SALARIES	\$304,365		\$405,871	GIS manager and GIS Analyst
101-07-00-5116		LONGEVITY	\$780		\$840	
101-07-00-5150		SOCIAL SECURITY	\$23,465		\$30,309	
101-07-00-5151		RETIREMENT	\$38,440		\$53,940	
101-07-00-5155		GROUP INSURANCE	\$39,425		\$64,020	
101-07-00-5156		WORKERS COMPENSATION	\$1,050		\$1,664	
101-07-00-5201		SUPPLIES	\$2,910		\$3,140	
101-07-00-5202		IT SUPPLIES	\$8,370		\$8,920	
101-07-00-5203		POSTAGE	\$100		\$100	
101-07-00-5206		OFFICE EQUIPMENT	\$1,880		\$2,000	
101-07-00-5207		COMPUTER EQUIP	\$48,000		\$52,000	
101-07-00-5222		EQUIPMENT	\$9,000		\$4,500	
101-07-00-5228		SMALL TOOLS	\$500		\$500	
101-07-00-5240		FUEL AND LUBE	\$1,000		\$1,600	
101-07-00-5320		EQUIPMENT/SOFTWARE MAINT	\$172,430		\$210,870	Increase due to rising software
101-07-00-5340		MAINT OF VEHICLES	\$590		\$300	
101-07-00-5340		ITo1 Oil Change		\$0		These will be taken care of in Doug's
101-07-00-5340		ITo3 Oil Change		\$0		These will be taken care of in Doug's
101-07-00-5340		IT01 Registration		\$0		
101-07-00-5340		IT03 Registration		\$0		
101-07-00-5340		IT01 Inspection		\$0		
101-07-00-5340		IT03 Inspection		\$0		
101-07-00-5340		Vehicle Maintenance		\$0		
101-07-00-5340		Carwash		\$300		
101-07-00-5401		COMMUNICATIONS	\$8,000		\$8,000	
101-07-00-5401		IT Cell Phone equipment		\$1,000		
101-07-00-5401		IT Wireless Data lines		\$500		
101-07-00-5401		IT Tablet/Cell Accessories		\$500		
101-07-00-5401		GIS CellPhone lines		\$1,000		
101-07-00-5401		GIS Wireless Data lines		\$500		
101-07-00-5401		GIS Tablet/Cell Accessories		\$500		
101-07-00-5401		IT Radio Fees		\$1,100		
101-07-00-5401		MIFI Backup/Loaners (3)		\$1,800		
101-07-00-5401		Starlink Subscription		\$1,100		
101-07-00-5403		UTILITIES	\$2,300		\$5,050	
101-07-00-5403		City Hall Datacenter Utilities		\$1,000		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-07-00-5403		Fire Alarm Monitoring		\$850		
101-07-00-5403		Security Alarm City Hall		\$3,200		
101-07-00-5505		PROFESSIONAL SERVICES	\$13,000		\$13,000	
101-07-00-5505		IT Service Consultant		\$7,000		
101-07-00-5505		IT Network/Security Consultant		\$6,000		
101-07-00-5515		UNIFORMS	\$750		\$1,500	
101-07-00-5515		Uniforms Shirts		\$360		
101-07-00-5515		City Logo Jacket		\$400		
101-07-00-5515		City Logo		\$240		
101-07-00-5515		Employee Shirts		\$500		
101-07-00-5595		VEHICLE/EQUIP REPLACEMENT FEE	\$37,987		\$37,987	
101-07-00-5605		TRAVEL AND TRAINING	\$7,000		\$13,000	
101-07-00-5605		TAGITM Conference		\$4,000		
101-07-00-5605		ArcGIS Conference		\$3,000		
101-07-00-5605		Training/Certifications and Material		\$6,000		
101-07-00-5615		DUES, SUBSCRIPTIONS AND PUB.	\$700		\$700	
101-07-00-5615		TAGITM Membership		\$500		
101-07-00-5615		iMazing subscription		\$200		
101-07-00-6000		CAPITAL OUTLAY	\$0		\$234,000	
101-07-00-6000		Data Center backup batteries		\$18,000		
101-07-00-6000		Virtual servers host replacement		\$96,000		
101-07-00-6000		Virtual Servers storage replacement		\$120,000		
101-08-10-5101	Community Engagement	OPERATIONAL SALARIES	\$36,055		\$41,965	1/2 of Main Street Mgr Salary
101-08-10-5116		LONGEVITY	\$294		\$366	
101-08-10-5150		SOCIAL SECURITY	\$2,759		\$3,141	
101-08-10-5151		RETIREMENT	\$4,548		\$5,577	
101-08-10-5155		GROUP INSURANCE	\$3,398		\$5,335	
101-08-10-5156		WORKER'S COMP	\$435		\$172	
101-08-10-5201		SUPPLIES	\$1,650			
101-08-10-5203		POSTAGE	\$25			
101-08-10-5206		OFFICE EQUIPMENT	\$1,000			
101-08-10-5230		FORMS PRINTING	\$1,250			
101-08-10-5401		COMMUNICATIONS	\$3,000		\$5,000	
101-08-10-5403		UTILITIES	\$1,000			
101-08-10-5505		PROFESSIONAL SERVICE	\$9,640		\$8,000	
101-08-10-5505		OT for Special Events	\$8,000	\$8,000		
101-08-10-5505		Newsletter service	\$900	\$0		
101-08-10-5505		TBD	\$740	\$0		
101-08-10-5601		ADVERTISING	\$3,500			
101-08-10-5622		COMMUNITY EVENT SUPPORT	\$95,000		\$91,500	
101-08-10-5622		Mardigra Event	\$25,000	\$0		Mardi Gras is in
101-08-10-5622		Christmas Lighting	\$0	\$0		
101-08-10-5622		Fireworks	\$30,000	\$35,000		
101-08-10-5622		Homecoming	\$25,000	\$20,000		
101-08-10-5622		Juneteenth	\$15,000	\$20,000		
101-08-10-5649		RECREATION PROGRAMS	\$16,500	\$16,500		
101-08-10-5690		COMMUNITY SUPPORT	\$164,090		\$154,000	See Outside
101-08-85-5101	Communications	OPERATIONAL SALARIES	\$210,651		\$216,000	
101-08-85-5116		LONGEVITY	\$1,080		\$1,260	
101-08-85-5150		SOCIAL SECURITY	\$16,116		\$15,714	
101-08-85-5151		RETIREMENT	\$26,488		\$28,706	
101-08-85-5155		GROUP INSURANCE	\$29,103		\$32,010	
101-08-85-5156		WORKER'S COMP	\$576		\$886	
101-08-85-5201		SUPPLIES	\$1,000		\$1,000	
101-08-85-5206		OFFICE EQUIPMENT	\$5,000		\$5,000	
		EQUIPMENT/SOFTWARE				
101-08-85-5320		MAINTENANCE	\$9,000		\$0	
101-08-85-5401		COMMUNICATIONS	\$3,000			

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-08-85-5505		PROFESSIONAL SERVICE	\$8,500		\$5,000	
101-08-85-5601		ADVERTISING	\$3,500		\$2,500	
101-08-85-5605		TRAVEL AND TRAINING	\$2,500		\$1,000	
101-08-85-5615		DUES, SUBSCRIPTIONS AND PUB	\$1,012		\$1,000	
101-08-85-5615		Adobe Stock	\$384	\$0		
101-08-85-5615		Adobe Photography	\$128	\$0		
101-08-85-5615		Misc	\$500	\$0		
101-09-10-5101	Police	OPERATIONAL SALARIES-ADM	\$554,007		\$620,705	lieutenant reclassified to
101-09-10-5109		SIGN ON BONUS/RETENTION-ADM	\$0		\$30,000	
101-09-10-5114		PD PRE-EMPLOYMENT EXPENSE-ADM	\$1,122		\$12,760	
101-09-10-5114		Polygraph exam	\$250	\$1,000		
101-09-10-5114		Psychological	\$260	\$3,120		
101-09-10-5114		Background investigation	\$600	\$8,400		
101-09-10-5114		fingerprints	\$12	\$240		
101-09-10-5116		LONGEVITY-ADM	\$4,620		\$4,140	
101-09-10-5117		OVERTIME, POLICE-ADM	\$1,000			
101-09-10-5150		SOCIAL SECURITY-ADM	\$42,247		\$45,074	
101-09-10-5151		RETIREMENT	\$69,664		\$82,492	
101-09-10-5155		GROUP INSURANCE-ADM	\$77,801		\$96,031	
101-09-10-5156		WORKERS COMPENSATION-ADM	\$1,275		\$10,930	
101-09-10-5201		SUPPLIES-ADM	\$24,880		\$27,000	
101-09-10-5201		Parks coffee	\$2,640	\$2,700		
101-09-10-5201		SParkletts	\$1,080	\$1,200		
101-09-10-5201		USB's	\$1,560	\$3,000		
101-09-10-5201		Quill, amazon, harbor freight etc,	\$15,600	\$15,600		
101-09-10-5201		Chief's Community meetings	\$1,000	\$1,000		
101-09-10-5201		Misc supplies for the yea	\$3,000	\$3,500		
101-09-10-5203		POSTAGE-ADM	\$1,000		\$500	
101-09-10-5206		OFFICE EQUIPMENT	\$4,000		\$5,000	
101-09-10-5206		General Office Equipment	\$1,000	\$4,000		
101-09-10-5206		Game Camera's	\$0	\$1,000		
101-09-10-5217		JANITORIAL SUPPLIES-ADM	\$4,122		\$1,000	
101-09-10-5217		Stericycle	\$1,500	\$1,000		
101-09-10-5218		SPECIAL PRINTING-ADM	\$4,000		\$8,300	
101-09-10-5218		Victim Services printing	\$1,000	\$1,000		
101-09-10-5218		Badges	\$0	\$4,000		
101-09-10-5218		Recruiting / promotional flyers	\$2,000	\$2,000		
101-09-10-5218		Business cards	\$0	\$500		
101-09-10-5218		small misc items (receipt books)	\$0	\$300		
101-09-10-5218		General printing	\$1,000	\$500		
101-09-10-5219		AMUNITION/TARGETS	\$0		\$25,000	
101-09-10-5220		EVIDENCE-ADM	\$0		\$8,000	
101-09-10-5222		POLICE EQUIPMENT			\$97,277	
101-09-10-5222		RADIOS		\$40,000		
101-09-10-5222		BODY CAMERAS		\$32,277		
101-09-10-5222		TACTICAL TOOLS (VARIOUS)		\$10,000		
101-09-10-5222		STOP STICKS		\$15,000		
101-09-10-5240		FUEL-ADM	\$4,500		\$4,500	
101-09-10-5310		MAINTENANCE AGREEMENTS	\$73,720		\$181,706	
101-09-10-5310		FLOCK Surveillance system	\$25,000	\$26,000		
101-09-10-5310		Central Square (new RMS /CAD system)		\$30,000		
101-09-10-5310		Axon Taser licensing and equipment		\$19,799		
101-09-10-5310		Cloud Gavel Warrant system		\$5,000		
101-09-10-5310		CELEBRITE DIGITAL		\$46,700		
101-09-10-5310		Del Carmen Racial Prof. / council pres.	\$0	\$0		
101-09-10-5310		Cummins Generator	\$2,400	\$2,400		
101-09-10-5310		Tyler Technologies	\$22,000	\$22,220		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-09-10-5310		Watchguard / Motorola	\$16,380	\$20,000		
101-09-10-5310		TCLEDDS renewal	\$440	\$500		
101-09-10-5310		E-Citation annual fee	\$2,500	\$3,073		
101-09-10-5310		LEFTA Shield Suite	\$5,000	\$6,014		
101-09-10-5325		MAINT OF COMPUTER-ADM	\$300		\$300	
101-09-10-5330		MAINT OF RADIO-ADM	\$500		\$34,000	
101-09-10-5330		Radio's		\$32,000		
101-09-10-5330		replacement accessories	\$500	\$2,000		
101-09-10-5340		MAINT OF VEHICLE-ADM	\$7,280		\$11,540	
101-09-10-5340		Car Wash	\$3,600	\$3,240		
101-09-10-5340		Tires	\$2,880	\$6,300		
101-09-10-5340		Oil Changes	\$800	\$2,000		
101-09-10-5345		MAINT OF BUILDING-ADM	\$4,000		\$0	Fleet & Facilities will take over
101-09-10-5345		general maintaince	\$4,000	\$0		
101-09-10-5401		COMMUNICATION-ADM	\$27,957		\$31,794	
101-09-10-5401		County Radio fees	\$15,000	\$16,000		
101-09-10-5401		verizon PD Cell phones	\$10,557	\$14,394		
101-09-10-5401		SPireon	\$2,400	\$1,400		
101-09-10-5403		UTILITIES-ADM	\$12,500		\$12,500	
101-09-10-5505		PROFESSIONAL SERVICES	\$16,100		\$22,660	
101-09-10-5505		Racial Profiling	\$7,000	\$7,500		
101-09-10-5505		Enterprise Maint Mgmt program fees	\$2,100	\$2,160		
101-09-10-5505		Signs and Banner		\$3,000		
101-09-10-5505		TCPA Professional Standards		\$1,500		
101-09-10-5505		Prescription Drug Disposal		\$1,500		
101-09-10-5505		operational	\$1,000	\$1,000		
101-09-10-5505		Yearly Police Banquet	\$5,500	\$5,000		
101-09-10-5505		Unforeseen MHMR / counseling	\$500	\$1,000		
101-09-10-5512		MEDICAL-ADM	\$1,700		\$1,500	
101-09-10-5515		UNIFORMS	\$3,900		\$4,800	
101-09-10-5515		Chief's uniforms	\$3,000	\$3,000		
101-09-10-5515		Records uniforms	\$900	\$1,800		
101-09-10-5532		DISPATCH SERVICES	\$330,782		\$330,782	
101-09-10-5570		EQUIPMENT RENTAL	\$4,800		\$4,860	
101-09-10-5570		Postage machine in court	\$2,400	\$2,400		
101-09-10-5570		Ricoh printer	\$2,400	\$2,460		
101-09-10-5595		VEHICLE/EQUIP REPLACEMENT FEE	\$235,038		\$235,038	
101-09-10-5601		ADVERTISING-ADM	\$2,500		\$2,500	
101-09-10-5601		Promotional Items	\$2,500	\$2,500		
101-09-10-5601		Administrative Vehicle Wrap	\$0	\$0		
101-09-10-5605		TRAVEL AND TRAINING-ADM	\$13,000		\$28,000	
101-09-10-5605		Cadet Training	\$5,000	\$20,000		
101-09-10-5605		training courses	\$8,000	\$8,000		
101-09-10-5615		DUES, SUBSCRIPTIONS AND PUB-ADM	\$5,120		\$5,000	
101-09-10-5655		EQUIPMENT RENTAL-ADM	\$2,740		\$2,740	
101-09-10-5663		PRISONER HOUSING	\$10,000		\$12,000	
101-09-21-5101		OPERATIONAL SALARIES-CID	\$465,781		\$479,962	
101-09-21-5116		LONGEVITY-CID	\$3,780		\$3,900	
101-09-21-5117		OVERTIME-CID	\$12,000		\$37,000	
101-09-21-5117		Sub-line Item 1	\$0	\$25,000		
101-09-21-5117		6801 - Overtime - Police Sergeant (CID)		\$12,000		
101-09-21-5150		SOCIAL SECURITY-CID	\$35,497		\$34,869	
101-09-21-5151		RETIREMENT-CID	\$58,519		\$63,787	
101-09-21-5155		GROUP INSURANCE-CID	\$58,575		\$64,020	
101-09-21-5156		WORKERS COMPENSATION-CID	\$9,600		\$22,510	
101-09-21-5201		SUPPLIES-CID	\$1,000		\$1,000	
101-09-21-5206		OFFICE EQUIPMENT-CID	\$2,800		\$2,500	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-09-21-5206		Sub-line Item 1	\$0	\$2,500		
101-09-21-5206		CID repl Office Equipment	\$2,800	\$0		
101-09-21-5218		SPECIAL PRINTING-CID	\$1,000		\$1,000	
101-09-21-5220		EVIDENCE-CID	\$6,400		\$20,650	
101-09-21-5220		Evidence room equipment	\$1,500	\$3,500		
101-09-21-5220		Specialized lab fees		\$3,750		
101-09-21-5220		Stericycle lab disposal		\$500		
101-09-21-5220		Towing fees for processed vehicles		\$8,000		
101-09-21-5220		Evident crime scene supplies	\$4,000	\$4,000		
101-09-21-5220		Shipping to lab(s) and secret service	\$500	\$500		
101-09-21-5220		Disposition services	\$400	\$400		
101-09-21-5222		POLICE EQUIPMENT-CID	\$1,500		\$1,000	
101-09-21-5240		FUEL-CID	\$3,000		\$3,000	
101-09-21-5320		MAINT OF EQUIPMENT-CID	\$2,000		\$2,000	
101-09-21-5330		MAINT OF RADIO-CID	\$800		\$800	
101-09-21-5345		MAINT OF VEHICILE-CID	\$5,000		\$5,000	
101-09-21-5345		tires, general maint	\$5,000	\$5,000		
101-09-21-5512		MEDICAL-CID	\$1,000		\$1,000	
101-09-21-5515		UNIFORMS	\$7,200		\$23,100	
101-09-21-5515		Training uniforms		\$1,500		
101-09-21-5515		CID Clothing allowance	\$3,600	\$3,600		
101-09-21-5515		Minimum patrol uniform	\$3,000	\$18,000		
101-09-21-5515		New Position Uniforms	\$600	\$0		
101-09-21-5601		ADVERTISING-CID	\$100			
101-09-21-5605		TRAVEL AND TRAINING-CID	\$7,000		\$11,000	
101-09-21-5605		Property and Evidence Technician Training		\$2,000		
101-09-21-5605		Detective Training		\$9,000		
101-09-21-5615		DUES,SUBSCRIPTIONS AND PUB-CID	\$8,260		\$15,904	
101-09-21-5615		Evidence and Victims services memberships subscriptions	\$1,000	\$1,000		
101-09-21-5615		Drone subscriptions		\$1,700		
101-09-21-5615		LEADSONLINE		\$2,819		
101-09-21-5615		Lexis Nexus subscription	\$2,160	\$3,500		
101-09-21-5615		Hawk Search Warrants Maint. fee	\$3,000	\$3,085		
101-09-21-5615		FARO accident Investigation yearly fee	\$1,500	\$2,000		
101-09-21-5615		Investigation memberships	\$600	\$1,800		
101-09-22-5101		OPERATIONAL SALARIES-PATROL	\$1,285,291		\$1,633,634	2 new officers
101-09-22-5109		SIGN ON BONUS/RETENTION-PATROL	\$15,000		\$0	
101-09-22-5116		LONGEVITY-PATROL	\$3,240		\$3,060	
101-09-22-5117		OVERTIME-PATROL	\$45,000		\$75,000	
101-09-22-5117		01-3335 - Overtime - Police Officer	\$45,000	\$45,000		
101-09-22-5117		3374 - Overtime - Police Officer		\$60,000		
101-09-22-5150		SOCIAL SECURITY-PATROL	\$101,015		\$108,887	
101-09-22-5151		RETIREMENT-PATROL	\$159,010		\$207,440	
101-09-22-5155		GROUP INSURANCE-PATROL	\$174,987		\$224,742	
101-09-22-5156		WORKERS COMPENSATION-PATROL	\$41,000		\$76,617	
101-09-22-5201		SUPPLIES-PATROL	\$1,600		\$6,500	
101-09-22-5201		supplies	\$1,600	\$3,000		
101-09-22-5201		K-9		\$3,500		
101-09-22-5206		OFFICE EQUIPMENT	\$8,000		\$1,000	
101-09-22-5206		General		\$1,000		
101-09-22-5218		SPECIAL PRINTING-PATROL	\$2,000		\$2,000	
101-09-22-5219		AMMUNITION/TARGETS-PATROL	\$20,815		\$20,815	
101-09-22-5222		POLICE EQUIPMENT-PATROL	\$13,850		\$67,611	
101-09-22-5222		Lidar	\$5,000	\$6,000		
101-09-22-5222		BWC		\$12,911		
101-09-22-5222		Misc		\$5,000		
101-09-22-5222		body armor	\$6,000	\$11,200		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-09-22-5222		new tasers for additional officers	\$0	\$17,200		
101-09-22-5222		Taser accessories	\$2,850	\$2,800		
101-09-22-5222		Flashlights	\$0	\$2,500		
101-09-22-5222		Door Breaching equip	\$0	\$10,000		
101-09-22-5240		FUEL-PATROL	\$60,000		\$60,000	
101-09-22-5320		MAINT OF EQUIPMENT-PATROL	\$5,000		\$2,500	
101-09-22-5320		Radar / lidar recertification	\$5,000	\$2,500		
101-09-22-5325		MAINT OF COMPUTER-PATROL	\$1,000			
101-09-22-5330		MAINT OF RADIO-PATROL	\$2,000		\$0	
101-09-22-5330		Replacement radio batteries	\$2,000	\$0		
101-09-22-5345		MAINT OF VEHICLE-PATROL	\$20,000		\$25,000	
101-09-22-5515		UNIFORMS	\$26,550		\$45,300	
101-09-22-5515		MISC		\$2,800		
101-09-22-5515		boots	\$3,750	\$4,200		
101-09-22-5515		pants	\$2,400	\$5,600		
101-09-22-5515		class C summer shirts	\$4,800	\$6,000		
101-09-22-5515		class c winter shirts	\$4,800	\$6,000		
101-09-22-5515		class A dress shirt	\$1,000	\$2,000		
101-09-22-5515		Class A/B pants	\$750	\$2,000		
101-09-22-5515		Cadet Uniforms	\$500	\$2,000		
101-09-22-5515		winter jackets	\$1,500	\$2,500		
101-09-22-5515		Rain jackets	\$0	\$2,000		
101-09-22-5515		Body Armor outer carrier vests	\$3,600	\$4,200		
101-09-22-5515		Training polo's	\$2,250	\$3,000		
101-09-22-5515		Training t-shirts	\$1,200	\$3,000		
101-09-22-5605		TRAVEL AND TRAINING-PATROL	\$25,000		\$33,000	
101-09-22-5605		K9 training		\$6,000		
101-09-22-5605		Officer training and accomodations		\$27,000		
101-09-22-5615		DUES, SUBSCRIPTION AND PUB-PATRO	\$2,511		\$2,500	
101-09-23-5101		OPERATIONAL SALARIES-CP	\$85,573		\$95,544	
101-09-23-5116		LONGEVITY-CP	\$600		\$960	
101-09-23-5117		OVERTIME-CP	\$500			
101-09-23-5150		SOCIAL SECURITY-CP	\$6,547		\$7,284	
101-09-23-5151		RETIREMENT-CP	\$10,781		\$12,781	
101-09-23-5155		GROUP INSURANCE-CP	\$9,701		\$10,670	
101-09-23-5156		WORKERS COMP-CP	\$2,105		\$4,481	
101-09-23-5201		SUPPLIES-CP	\$14,513		\$22,500	
101-09-23-5201		VIPS volunteers		\$1,000		
101-09-23-5201		Hispanic Cultural Festival		\$500		
101-09-23-5201		Chaplain supplies	\$0	\$500		
101-09-23-5201		POS supplies all events	\$3,000	\$4,000		
101-09-23-5201		National Night Out	\$300	\$1,000		
101-09-23-5201		Easter event	\$500	\$2,500		
101-09-23-5201		Volunteer Appreciation Day	\$150	\$500		
101-09-23-5201		Police Summer Camps	\$1,200	\$2,500		
101-09-23-5201		Halloween	\$250	\$2,500		
101-09-23-5201		Christmas Program	\$3,213	\$1,500		
101-09-23-5201		Career / recruiting events	\$500	\$1,000		
101-09-23-5201		Crime Prevention presentations	\$3,600	\$3,000		
101-09-23-5201		Peace Officer Memorial presentation	\$0	\$0		
101-09-23-5201		CAC Spring Fling	\$100	\$250		
101-09-23-5201		Other Misc Events	\$500	\$0		
101-09-23-5201		Patriotic festival	\$100	\$500		
101-09-23-5201		Citizens on Patrol / Alumni equipment	\$0	\$0		
101-09-23-5201		Juneteenth	\$100	\$250		
101-09-23-5201		Breast Cancer Awareness Campaign	\$500	\$1,000		
101-09-23-5201		COP 8 week academy	\$500	\$0		
101-09-23-5218		SPECIAL PRINTING-CP	\$1,000		\$1,250	
101-09-23-5218		Flyers All events	\$500	\$500		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-09-23-5218		Business cards	\$0	\$250		
101-09-23-5218		vehicle graphics	\$0	\$0		
101-09-23-5218		applications, feedback cards	\$500	\$500		
101-09-23-5240		FUEL-CP	\$0		\$600	
101-09-23-5340		MAINT OF VEHICLE-CP	\$2,500		\$9,000	
101-09-23-5340		general maint	\$2,500	\$9,000		
101-09-23-5515		UNIFORMS	\$1,440		\$3,800	
101-09-23-5515		Officer uniform / equipment	\$0	\$1,000		
101-09-23-5515		Chaplain uniforms	\$640	\$800		
101-09-23-5515		COP uniforms	\$800	\$0		
101-09-23-5515		Volunteers	\$0	\$2,000		
101-09-23-5605		TRAVEL AND TRAINING-CP	\$3,000		\$3,000	
101-09-23-5605		CRO training		\$1,500		
101-09-23-5605		Victim Services training		\$1,500		
101-09-23-5615		DUES, SUBSCRIPTIONS AND PUB-CP	\$1,180		\$2,935	
101-09-23-5615		Volgistics	\$250	\$0		
101-09-23-5615		CAP 60		\$1,800		
101-09-23-5615		CVS Nova database		\$100		
101-09-23-5615		Texas Police Association	\$50	\$100		
101-09-23-5615		Crime Prevention association	\$30	\$60		
101-09-23-5615		Promotional databases	\$250	\$275		
101-09-23-5615		Bastrop Chamber of Commerce	\$600	\$600		
101-11-10-5101	FIRE	OPERATIONAL SALARIES	\$288,178		\$259,177	
101-11-10-5116		LONGEVITY	\$1,320		\$480	
101-11-10-5150		SOCIAL SECURITY	\$22,047		\$19,044	
101-11-10-5151		RETIREMENT	\$36,218		\$34,445	
101-11-10-5155		GROUP INSURANCE	\$29,661		\$32,010	
101-11-10-5156		WORKER'S COMPENSATION	\$150		\$1,062	
101-11-10-5201		SUPPLIES	\$8,800		\$9,800	
101-11-10-5203		POSTAGE	\$100		\$100	
101-11-10-5206		OFFICE EQUIPMENT	\$3,000		\$3,000	
101-11-10-5209		SAFETY/FIRST AID	\$2,000		\$2,000	
101-11-10-5216		WILDLAND CLOTHING	\$2,700		\$2,700	
101-11-10-5223		PROTECTIVE GEAR	\$4,200		\$4,200	
101-11-10-5229		FIRE PREVENTION MATERIALS	\$4,500		\$4,500	
101-11-10-5240		FUEL	\$5,500		\$8,000	
101-11-10-5320		EQUIPMENT MAINTENANCE	\$2,650		\$2,650	
101-11-10-5330		MAINTENANCE OF RADIO	\$2,250		\$2,250	
101-11-10-5340		VEHICLE MAINTENANCE	\$4,214		\$4,250	
101-11-10-5345		BUILDING MAINTENANCE	\$2,000		\$2,000	
101-11-10-5401		COMMUNICATIONS	\$39,510		\$39,510	
101-11-10-5403		UTILITIES	\$9,500		\$9,500	
101-11-10-5515		UNIFORMS	\$2,900		\$2,900	
101-11-10-5551		FIREMEN ADANDD	\$3,300		\$3,300	
101-11-10-5595		VEHICLE/EQUIP REPLACEMENT	\$93,059		\$93,059	
101-11-10-5605		TRAVEL AND TRAINING	\$4,000		\$4,000	
101-11-10-5615		DUES, SUBSCRIPTIONS AND PUB	\$23,090		\$20,160	
101-11-10-5653		SPECIAL EVENTS	\$4,000		\$4,000	
101-11-10-5655		EQUIPMENT RENTAL	\$2,525		\$2,525	
101-11-11-5101		OPERATIONAL SALARIES	\$491,638		\$570,055	
101-11-11-5116		LONGEVITY	\$1,500		\$1,320	
101-11-11-5117		OVERTIME	\$105,600		\$105,600	
101-11-11-5150		SOCIAL SECURITY	\$50,283		\$41,709	
101-11-11-5151		RETIREMENT	\$82,367		\$75,760	
101-11-11-5155		GROUP INSURANCE	\$87,678		\$96,031	
101-11-11-5156		WORKER'S COMPENSATION	\$16,190		\$30,213	
101-11-11-5201		SUPPLIES	\$2,000		\$2,000	
101-11-11-5210		EQUIPMENT	\$9,765		\$9,765	
101-11-11-5216		WILDLAND CLOTHING	\$5,500		\$2,000	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-11-11-5222		EQUIPMENT	\$12,525		\$12,525	
101-11-11-5223		PROTECTIVE GEAR	\$12,300		\$20,500	
101-11-11-5240		FUEL	\$7,200		\$7,200	
101-11-11-5320		EQUIPMENT MAINTENANCE	\$36,490		\$36,490	
101-11-11-5330		MAINTENANCE OF RADIO	\$0		\$1,000	
101-11-11-5340		VEHICLE MAINTENANCE	\$30,856		\$30,856	
101-11-11-5515		UNIFORMS	\$7,710		\$9,280	
101-11-11-5561		CONTRACTED SERVICES	\$7,200		\$7,200	
101-11-11-5561		House rental	\$7,200	\$7,200		
101-11-11-5605		TRAVEL AND TRAINING	\$6,250		\$6,250	
101-11-11-5655		EQUIPMENT RENTAL	\$5,924		\$5,924	
101-11-11-6010		EQUIPMENT	\$0		\$64,746	
101-11-13-5101		OPERATION SALARIES	\$25,000		\$25,000	
101-11-13-5150		SOCIAL SECURITY	\$1,836		\$1,836	
101-11-13-5156		WORKER'S COMP	\$1,750		\$2,568	
101-11-13-5216		WILDLAND CLOTHING	\$4,200		\$3,000	
101-11-13-5222		EQUIPMENT	\$1,800		\$1,800	
101-11-13-5223		PROTECTIVE GEAR	\$8,400		\$6,000	
101-11-13-5515		UNIFORMS	\$3,600		\$3,000	
101-11-13-5605		TRAVEL AND TRAINING	\$6,250		\$5,000	
101-11-14-5201		SUPPLIES	\$4,500		\$1,000	
101-11-14-5202		INCIDENT SUPPLIES	\$10,000		\$1,000	
101-11-14-5206		EMERGENCY MANAGEMENT	\$1,500		\$1,500	
101-11-14-5207		EMERGENCY MANAGEMENT	\$0			
101-11-14-5218		EMERGENCY MANAGEMENT	\$250		\$250	
101-11-14-5320		EMERGENCY MANAGEMENT	\$0		\$450	
101-11-14-5401		COMMUNICATIONS	\$19,620		\$19,620	
101-11-14-5401		First Net acct cell phones	\$19,620	\$19,620		
101-11-14-5403		UTILITIES	\$7,540		\$7,540	
101-11-14-5505		PROFESSIONAL SERVICES	\$0			
101-11-14-5525		EMERGENCY MANAGEMENT	\$0			
101-11-14-5595		VEHICLE/EQUIP REPLACEMENT FEE	\$7,465		\$7,465	
101-11-14-5605		TRAVEL & TRAINING	\$1,000		\$1,000	
101-12-00-5101	Municipal Court	OPERATIONAL SALARIES	\$178,971		\$179,099	
101-12-00-5116		LONGEVITY	\$2,040		\$1,200	
101-12-00-5117		OVERTIME	\$1,500		\$1,500	
101-12-00-5150		SOCIAL SECURITY	\$13,693		\$13,379	
101-12-00-5151		RETIREMENT	\$21,860		\$22,562	
101-12-00-5156		WORKERS COMPENSATION	\$576		\$734	
101-12-00-5201		SUPPLIES	\$5,800		\$5,800	
101-12-00-5203		POSTAGE	\$3,600		\$2,000	
101-12-00-5206		OFFICE EQUIPMENT	\$1,000		\$1,000	
101-12-00-5320		MAINT OF EQUIPMENT	\$8,550		\$8,550	
101-12-00-5320		Tyler Tech	\$5,200	\$8,200		
101-12-00-5320		Cardinal	\$3,000	\$0		
101-12-00-5320		misc equip repair	\$350	\$350		
101-12-00-5401		COMMUNICATIONS	\$525		\$525	
101-12-00-5403		UTILITIES	\$3,600		\$3,600	
101-12-00-5505		PROFESSIONAL SERVICES	\$63,804		\$164,739	Increased pay based on market
101-12-00-5505		Presiding Judge	\$53,004	\$117,671		
101-12-00-5505		Assoc Judges	\$10,800	\$47,068		
101-12-00-5515		UNIFORMS	\$200		\$200	
101-12-00-5522		JURY EXPENSE	\$750		\$750	
101-12-00-5525		LEGAL SERVICES	\$30,000		\$30,000	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-12-00-5545		DEBT COLLECTION SERVICES	\$7,000		\$7,000	
101-12-00-5561		CONTRACTED SERVICES	\$1,836		\$1,836	
101-12-00-5561		shredding	\$936	\$936		
101-12-00-5561		bottle water	\$600	\$600		
101-12-00-5561		Public Data tracking	\$300	\$300		
101-12-00-5567		TEEN COURT ADMINISTRATOR	\$500		\$500	
101-12-00-5570		EQUIPMENT RENTAL	\$800		\$800	
101-12-00-5601		ADVERTISING	\$200		\$200	
101-12-00-5605		TRAVEL AND TRAINING	\$2,300		\$6,100	
101-12-00-5605		Clerks	\$1,500	\$4,500		
101-12-00-5605		Judges	\$800	\$1,600		
101-12-00-5615		DUES, SUBSCRIPTIONS AND PUB	\$415		\$745	
101-12-00-5615		Clerk Dues	\$165	\$495		
101-12-00-5615		Law books	\$200	\$200		
101-12-00-5615		GCAT Dues	\$50	\$50		
101-12-00-5655		EQUIPMENT RENTAL	\$785		\$785	
101-16-00-5101	Engineering	OPERATIONAL SALARIES	\$131,790		\$327,393	1/2 Director of Engineering, 2 PMs,
101-16-00-5116		LONGEVITY	\$210		\$300	
101-16-00-5150		SOCIAL SECURITY	\$10,085		\$25,273	
101-16-00-5151		RETIREMENT	\$16,761		\$43,511	
101-16-00-5155		GROUP INSURANCE	\$24,318		\$37,345	
101-16-00-5156		WORKERS COMPENSATION	\$500		\$1,342	
101-16-00-5201		SUPPLIES	\$750		\$1,000	
101-16-00-5206		OFFICE EQUIPMENT	\$12,000		\$6,000	
101-16-00-5206		2 laptops		\$5,000		
101-16-00-5206		Misc furniture		\$1,000		
101-16-00-5218		SPECIAL PRINTING	\$0		\$1,000	
101-16-00-5218		Postage		\$500		
101-16-00-5218		Misc		\$500		
101-16-00-5240		FUEL & LUBE	\$1,500		\$1,000	
101-16-00-5340		MAINT OF VEHICLES	\$500		\$0	
101-16-00-5401		COMMUNICATIONS	\$1,250		\$2,400	
101-16-00-5403		UTILITIES	\$0			
101-16-00-5505		PROFESSIONAL SERVICES	\$35,000		\$65,000	
101-16-00-5505		Carollo	\$35,000	\$35,000		
101-16-00-5505		MWM - City Engineer	\$0	\$30,000		
101-16-00-5515		UNIFORMS	\$500			
101-16-00-5605		TRAVEL & TRAINING	\$5,000		\$5,000	
101-16-00-5615		DUES, SUBSCRIPTIONS, & PUB	\$2,000		\$3,500	
101-21-00-5101	Library	OPERATIONAL SALARIES	\$529,930		\$540,475	
101-21-00-5116		LONGEVITY, LIBRARY	\$5,700		\$4,140	
101-21-00-5117		OVERTIME	\$600			
101-21-00-5150		SOCIAL SECURITY	\$40,546		\$41,603	
101-21-00-5151		RETIREMENT	\$63,954		\$65,791	
101-21-00-5155		GROUP INSURANCE	\$97,871		\$106,700	
101-21-00-5156		WORKERS COMPENSATION	\$1,400		\$2,973	
101-21-00-5201		SUPPLIES	\$21,750		\$23,675	
101-21-00-5201		Technology Replacement	\$3,800	\$4,000		
101-21-00-5201		Youth	\$1,200	\$1,000		
101-21-00-5201		Young Adult	\$1,200	\$1,250		
101-21-00-5201		Adult	\$1,200	\$1,250		
101-21-00-5201		General Programs	\$4,000	\$4,800		
101-21-00-5201		Outreach Programs	\$2,200	\$1,500		
101-21-00-5201		Office Supplies	\$1,000	\$2,000		
101-21-00-5201		Paper	\$900	\$900		
101-21-00-5201		Toner	\$1,900	\$2,000		
101-21-00-5201		First Aid	\$700	\$775		
101-21-00-5201		Water	\$650	\$0		

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-21-00-5201		Outsource Printing	\$1,000	\$1,000		
101-21-00-5201		General	\$2,000	\$3,200		
101-21-00-5203		POSTAGE	\$1,305		\$1,615	
101-21-00-5203		ILLS	\$725	\$900		
101-21-00-5203		Overdue Notices	\$200	\$300		
101-21-00-5203		PO Box Rental	\$320	\$350		
101-21-00-5203		Miscellaneous	\$60	\$65		
101-21-00-5231		BOOKS	\$48,000		\$50,500	
101-21-00-5231		Print Materials	\$39,000	\$40,000		
101-21-00-5231		Digital Materials	\$9,000	\$10,500		
101-21-00-5232		AUDIO VISUALS	\$7,000		\$7,000	
101-21-00-5232		Physical Materials	\$7,000	\$7,000		
101-21-00-5302		BOOK MAINTENANCE	\$1,550		\$1,700	
101-21-00-5302		Processing Supplies	\$600	\$870		
101-21-00-5302		Laminate and Covers	\$600	\$570		
101-21-00-5302		Labels	\$100	\$60		
101-21-00-5302		Disc Cleaner	\$150	\$80		
101-21-00-5302		AV Case Replacements	\$100	\$120		
101-21-00-5320		EQUIPMENT MAINTENANCE	\$290		\$490	
101-21-00-5320		Printer Service	\$90	\$190		
101-21-00-5320		Misc. Maintenance	\$200	\$300		
101-21-00-5325		COMPUTER MAINTENANCE	\$3,650		\$4,110	
101-21-00-5325		Fax service		\$360		
101-21-00-5325		Pharos	\$900	\$1,100		
101-21-00-5325		Beanstack	\$900	\$900		
101-21-00-5325		SMS (thermal camera)	\$350	\$250		
101-21-00-5325		eNewsletter System	\$1,500	\$1,500		
101-21-00-5345		BUILDING MAINTENANCE	\$400		\$500	
101-21-00-5345		Miscellaneous	\$400	\$500		
101-21-00-5401		COMMUNICATION	\$18,640		\$19,020	
101-21-00-5401		Cell Phones	\$1,920	\$1,920		
101-21-00-5401		Hotspot Internet	\$7,120	\$7,500		
101-21-00-5401		Public Internet	\$9,600	\$9,600		
101-21-00-5403		UTILITIES	\$16,100		\$17,000	
101-21-00-5403		Security Monitoring	\$500	\$500		
101-21-00-5403		Utilities	\$15,600	\$16,500		
101-21-00-5505		PROFESSIONAL SERVICES	\$2,500		\$2,100	
101-21-00-5505		General	\$500	\$500		
101-21-00-5505		SRP	\$1,600	\$1,600		
101-21-00-5507		CREDIT CARD PROCESSING FEE	\$2,500		\$2,500	
101-21-00-5507		Approx. 210.00 Per Month	\$2,500	\$2,500		
101-21-00-5533		LIBRARY AUTOMATION	\$3,950		\$4,500	
101-21-00-5533		Apollo ILS	\$3,100	\$3,500		
101-21-00-5533		BANDT Content Cafe	\$750	\$950		
101-21-00-5533		Auto Calls	\$100	\$50		
101-21-00-5570		EQUIPMENT RENTAL	\$6,040		\$6,865	
101-21-00-5570		Water Cooler	\$120	\$600		
101-21-00-5570		AED	\$710	\$1,560		
101-21-00-5570		Patron Copier	\$1,680	\$1,680		
101-21-00-5570		Staff Copier	\$2,280	\$2,905		
101-21-00-5570		Color Copies	\$1,250	\$120		
101-21-00-5601		ADVERTISING	\$1,275		\$2,425	
101-21-00-5601		Marketing		\$250		
101-21-00-5601		Program Publicity	\$600	\$1,500		
101-21-00-5601		Chamber Ads	\$675	\$675		
101-21-00-5605		TRAVEL AND TRAINING	\$3,585		\$3,340	
101-21-00-5605		Annual Conference	\$3,035	\$3,040		
101-21-00-5605		Meetings & Trainings	\$550	\$300		
101-21-00-5615		DUES, SUBSCRIPTION AND PUB	\$6,010		\$9,495	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-21-00-5615		TLA - Director	\$220	\$0		
101-21-00-5615		TLA - Staff	\$700	\$950		
101-21-00-5615		ALA - Director	\$250	\$315		
101-21-00-5615		TX Stete Genealogical Society		\$30		
101-21-00-5615		Digital Subscriptions		\$3,120		
101-21-00-5615		PLAN	\$500	\$500		
101-21-00-5615		Bastrop Chamber	\$300	\$300		
101-21-00-5615		TX Hist. Assn.	\$120	\$60		
101-21-00-5615		TexShare Databases	\$600	\$600		
101-21-00-5615		PTP Magazines	\$2,200	\$2,225		
101-21-00-5615		Austin Statesman	\$350	\$375		
101-21-00-5615		Smithville Times	\$60	\$0		
101-21-00-5615		Elgin Courier	\$45	\$45		
101-21-00-5615		Wall Street Journal	\$665	\$975		
101-21-00-5680		OVER/SHORT	\$25		\$25	
101-22-00-5101	Fleet & Facilities	OPERATIONAL SALARIES			\$478,914	
101-22-00-5116		LONGEVITY			\$5,820	
101-22-00-5117		OVERTIME			\$0	
101-22-00-5150		SOCIAL SECURITY			\$39,503	
101-22-00-5151		RETIREMENT			\$63,648	
101-22-00-5155		GROUP INSURANCE			\$106,700	
101-22-00-5156		WORKERS COMP			\$22,077	
101-22-00-5166		LONGEVITY			\$500	
101-22-00-5201		SUPPLIES			\$4,342	
101-22-00-5206		OFFICE EQUIPMENT/FURNITURE			\$12,315	
101-22-00-5209		SAFETY/FIRST AID			\$255	
101-22-00-5217		JANITORIAL EQUIPMENT			\$27,302	
101-22-00-5228		SMALL TOOLS			\$7,000	
101-22-00-5240		FUEL			\$5,315	
101-22-00-5320		EQUIPMENT MAINTENANCE			\$69,115	
101-22-00-5340		VEHICLE MAINTENANCE			\$79,950	
101-22-00-5345		BUILDING MAINTENANCE			\$233,517	
101-22-00-5401		COMMUNICATIONS			\$3,600	
101-22-00-5403		UTILITIES			\$4,500	
101-22-00-5505		PROFESSIONAL SERVICES			\$24,000	
101-22-00-5515		UNIFORMS			\$3,832	
101-22-00-5547		HAUL OFF - MISC			\$5,683	
101-22-00-5561		CONTRACTED SERVICES			\$21,200	
101-22-00-5570		EQUIPMENT RENTAL			\$2,100	
101-22-00-5595		VEHICLE/EQUIP REPLACEMENT FEE			\$11,169	
101-22-00-5597		BILDING MAINTENANCE FEE			\$7,600	
101-22-00-5601		ADVERTISING			\$500	
101-22-00-5605		TRAVEL & TRAINING			\$7,800	
101-22-00-5615		DUES, SUBSCRIPTION AND PUB			\$1,213	
101-22-00-6000		CAPITAL OUTLAY			\$0	
101-23-00-5101	Parks	OPERATIONAL SALARIES			\$610,325	
101-23-00-5116		LONGEVITY			\$2,760	
101-23-00-5117		OVERTIME			\$40,000	
101-23-00-5150		SOCIAL SECURITY			\$45,662	
101-23-00-5151		RETIREMENT			\$72,777	
101-23-00-5155		GROUP INSURANCE			\$112,036	
101-23-00-5156		WORKERS COMP			\$17,037	
101-23-00-5201		SUPPLIES			\$13,000	
101-23-00-5201		Parks		\$6,000		
101-23-00-5201		Recreation		\$7,000		
101-23-00-5203		POSTAGE			\$100	
101-23-00-5206		OFFICE EQUIPMENT/FURNITURE			\$1,000	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-23-00-5209		EQUIPMENT			\$6,500	
101-23-00-5209		Recreation		\$2,000		
101-23-00-5209		Parks		\$2,000		
101-23-00-5209		First Aide/Personal Safety equipment		\$2,500		
101-23-00-5215		IRRIGATION SUPPLIES			\$4,500	
101-23-00-5217		JANITORIAL SUPPLIES			\$8,100	
101-23-00-5217		Park Restrooms		\$7,100		
101-23-00-5217		Downtown Supplies		\$1,000		
101-23-00-5226		CHEMICALS/PESTICIDES			\$3,000	
101-23-00-5228		SMALL TOOLS			\$6,500	
101-23-00-5228		commercial pressure Washer		\$5,000		
101-23-00-5228		Misc - pole saws, drills, ect		\$1,500		
101-23-00-5230		FORMS PRINTING			\$7,000	
101-23-00-5230		Recdesk		\$6,800		
101-23-00-5230		Misc		\$200		
101-23-00-5240		FUEL			\$18,000	
101-23-00-5320		EQUIPMENT MAINTENANCE			\$9,000	
101-23-00-5320		misc.		\$9,000		
101-23-00-5351		CITY HALL GROUNDS MAINTENANCE			\$3,000	
101-23-00-5352		RIVERFRONT PARK MAINTENANCE			\$100,000	
101-23-00-5352		Playground Equipment		\$20,000		
101-23-00-5352		Fence repair & replacement		\$10,000		
101-23-00-5352		Overlook Dock Repair		\$60,000		
101-23-00-5352		Misc repairs and replacement		\$10,000		
101-23-00-5353		LITTLE LEAGUE PARK MAINTENANCE			\$4,000	
101-23-00-5354		DOG PARK MAINTENANCE			\$2,700	
101-23-00-5355		DELGADO PARK MAINTENANCE			\$14,700	
101-23-00-5355		Concrete Path/Trail		\$10,000		
101-23-00-5355		Picnic tables		\$1,000		
101-23-00-5355		Misc park repair		\$700		
101-23-00-5355		benches		\$3,000		
101-23-00-5356		OLD IRON BRIDGE			\$250	
101-23-00-5357		FIREMAN'S PARK/SOFTBALL FIELD			\$3,000	
101-23-00-5358		PECAN PARK MAINTENANCE			\$3,000	
101-23-00-5359		RIVERWALK MAINTENANCE			\$16,000	
101-23-00-5359		Concrete Repair		\$10,000		
101-23-00-5359		misc		\$1,000		
101-23-00-5359		Electrical upgrade		\$5,000		
101-23-00-5360		MAYFEST PARK LP 150 MAINT			\$5,000	
101-23-00-5361		SPLASH PAD MAINTENANCE			\$4,000	
101-23-00-5363		TREE USA MAINTENANCE PROGRAM			\$7,000	
101-23-00-5364		BOB BRYANT PARK MAINTENANCE			\$17,500	
101-23-00-5364		Misc		\$7,500		
101-23-00-5364		Benches/tables replacement		\$10,000		
101-23-00-5371		BASTROP RIVER OF LIGHTS			\$100,000	BP&L has \$100K of Bastrop River of
101-23-00-5374		JEWELL'S PARK MAINTENANCE			\$2,000	
101-23-00-5381		GATEWAYS/HWY 71 LANDSCAPING			\$3,000	
101-23-00-5385		KERR COMMUNITY PARK MAINTENANCE			\$13,500	
101-23-00-5385		Bench/table replacement		\$10,000		
101-23-00-5385		misc		\$3,500		
101-23-00-5401		COMMUNICATIONS			\$3,500	
101-23-00-5403		SPLASH PAD UTILITIES			\$35,000	
101-23-00-5404		LITTLE LEAGUE UTILITIES			\$20,000	
101-23-00-5405		TXDOT UTILITY IRRIGATION METER			\$13,000	
101-23-00-5406		PARKS & TRAILS UTILITIES			\$15,000	
101-23-00-5505		PROFESSIONAL SERVICES			\$5,000	
101-23-00-5507		CREDIT CARD PROCESSING FEE			\$5,000	

ACCOUNT ID	Dept Descriptor	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
101-23-00-5515		UNIFORMS			\$8,000	
101-23-00-5561		CONTRACTED SERVICES			\$208,000	
101-23-00-5561		Recreation Instructors		\$43,000		
101-23-00-5561		State Park Pool		\$30,000		
101-23-00-5561		Promotional		\$10,000		
101-23-00-5561		Mowing Contract		\$125,000		
101-23-00-5570		EQUIPMENT RENTAL			\$1,000	
101-23-00-5595		VEHICLE/EQUIP REPLACEMENT FEE			\$39,120	
101-23-00-5601		ADVERTISING			\$2,500	
101-23-00-5605		TRAVEL AND TRAINING			\$5,600	
101-23-00-5605		TRAPS		\$900		
101-23-00-5605		ISA		\$900		
101-23-00-5605		NRPA		\$1,800		
101-23-00-5605		Certifications		\$2,000		
101-23-00-5615		DUES, SUBSCRIPTION AND PUB			\$2,500	
101-23-00-5649		RECREATION PROGRAMS			\$16,000	
101-23-00-6000		CAPITAL OUTLAY			\$0	
101-23-00-6013		PARK EQUIPMENT			\$21,500	
101-23-00-6013		Mower		\$21,500		
101-23-00-6030		VEHICLES			\$0	
101-23-00-6107		CAPITAL OUTLAY/RIVERFRONT			\$0	
101-23-00-6203		SPECIAL PROJECTS			\$100,000	

\$18,022,360.00 Total Revenue
 \$17,850,584.18 Total Expenses

 171,775.82

ACCOUNT ID	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)	Notes
108-00-00-4012	INSPECTION FEES	\$400,000		\$400,000	
108-00-00-4013	FIRE INSPECTION FEES	\$6,000		\$10,000	
108-00-00-4015	DEVELOPMENT AGREEMENTS	\$50,000		\$50,000	
108-00-00-4016	PUBLIC IMPROVEMENT FEES	\$750,000		\$250,000	
108-00-00-4017	SITE DEVELOPMENT PLANNING	\$35,000		\$35,000	NOTE: Used FY 24 numbers as a model to
108-00-00-4018	FIRE REVIEW FEE	\$15,000		\$15,000	estimate revenues
108-00-00-4019	BUILDING PERMITS-RESIDENTIAL	\$400,000		\$410,000	
108-00-00-4020	BUILDING PERMITS-COMMERCIAL	\$450,000		\$500,000	
108-00-00-4021	ZONING FEES	\$50,000		\$50,000	
108-00-00-4022	PLATTING FEES	\$200,000		\$75,000	
108-00-00-4024	TRADE PERMIT	\$120,000		\$135,000	
108-00-00-4025	TECHNOLOGY FEE			\$0	
108-15-00-5652	HISTORICAL STRUCTURE REFUND			\$25,000	
108-15-02-5101	OPERATIONAL SALARIES	\$279,451		\$288,700	3 Techs, Dev Coordinator, CS Supervisor
108-15-02-5116	LONGEVITY	\$1,260		\$1,800	
108-15-02-5117	OVERTIME	\$1,500		\$1,500	
108-15-02-5150	SOCIAL SECURITY	\$21,381		\$21,423	
108-15-02-5151	RETIREMENT	\$35,119		\$38,368	
108-15-02-5155	GROUP INSURANCE	\$56,229		\$53,351	
108-15-02-5156	WORKERS COMPENSATION	\$0		\$0	
108-15-02-5201	SUPPLIES	\$2,000		\$4,000	
108-15-02-5203	POSTAGE	\$1,500		\$3,500	
108-15-02-5206	OFFICE EQUIPMENT	\$2,500		\$3,000	
108-15-02-5218	SPECIAL PRINTING	\$1,000		\$1,000	
108-15-02-5244	MAPS	\$0		\$0	
108-15-02-5320	EQUIP/SOFTWARE MAINTENANCE	\$13,020		\$13,020	
108-15-02-5320	MYGOV (PARTIAL)	\$13,020	\$13,020		
108-15-02-5401	COMMUNICATIONS	\$2,500		\$2,500	
108-15-02-5403	UTILITIES	\$0		\$0	
108-15-02-5505	PROFESSIONAL SERVICES	\$0		\$0	
108-15-02-5507	CREDIT CARD PROCESSING FEES	\$0		\$0	
108-15-02-5513	RECORDING FEES	\$500		\$1,500	
108-15-02-5515	UNIFORMS	\$200		\$1,500	
108-15-00-5560	ADMINISTRATIVE SERVICES			\$150,000	
108-15-02-5601	ADVERTISING	\$2,500		\$5,000	
108-15-02-5605	TRAVEL AND TRAINING	\$6,000		\$6,000	
108-15-02-5615	DUES, SUBSCRIPTION AND PUB	\$0		\$1,000	
108-15-02-5652	HISTORICAL STRUCTURE REFUND	\$0		\$0	
108-15-02-5655	EQUIPMENT RENTAL	\$0		\$0	
108-15-06-5101	OPERATIONAL SALARIES	\$508,962		\$350,368	Director, Dev SVC PM, Cons Insp, Senior Planner, Planner
108-15-06-5116	LONGEVITY	\$660		\$1,080	
108-15-06-5117	OVERTIME	\$1,500		\$0	
108-15-06-5117	position - Overtime - Executive Admin Asst		\$0		
108-15-06-5150	SOCIAL SECURITY	\$38,938		\$78,993	
108-15-06-5151	RETIREMENT	\$63,757		\$46,553	

108-15-06-5155	GROUP INSURANCE	\$58,333		\$53,564	
108-15-06-5156	WORKERS COMPENSATION	\$0		\$0	
108-15-06-5201	SUPPLIES	\$1,500		\$3,000	
108-15-06-5203	POSTAGE	\$1,000		\$4,000	
108-15-06-5206	OFFICE EQUIPMENT	\$2,000		\$3,000	
108-15-06-5218	SPECIAL PRINTING	\$500		\$1,000	
108-15-06-5244	MAPS	\$0		\$0	
108-15-06-5320	EQUIP/SOFTWARE MAINTENANCE	\$7,250		\$7,250	
108-15-06-5320	ESRI/ARC GIS	\$7,250	\$7,250		
108-15-06-5401	COMMUNICATIONS	\$2,400		\$2,400	
108-15-06-5403	UTILITIES	\$4,700		\$4,700	
108-15-06-5505	PROFESSIONAL SERVICES	\$9,000		\$18,000	
108-15-06-5505	Process contract	\$0	\$0		
108-15-06-5505	CAPCOG Study	\$0	\$0		
108-15-06-5505	Plan Review	\$0	\$9,000		
108-15-06-5505	Planning Intern	\$9,000	\$9,000		
108-15-06-5507	CREDIT CARD PROCESSING FEES	\$0		\$0	
108-15-06-5513	RECORDING FEES	\$300		\$1,500	
108-15-06-5515	UNIFORMS	\$200		\$500	
108-15-06-5540	PROPERTY & LIABILITY INSURANCE			\$0	
108-15-06-5561	CONTRACTUAL SERVICES			\$0	
108-15-06-5601	ADVERTISING	\$2,500		\$5,000	
108-15-06-5605	TRAVEL AND TRAINING	\$5,000		\$10,000	
108-15-06-5615	DUES, SUBSCRIPTION AND PUB	\$2,500		\$2,500	
108-15-06-5615	ARCGIS Online Subscr	\$1,500	\$1,500		
108-15-06-5615	Dues	\$1,000	\$1,000		
108-15-06-5652	HISTORICAL STRUCTURE REFUND	\$0		\$0	
108-15-06-5655	EQUIPMENT RENTAL	\$0		\$0	
108-15-06-5683	HISTORIC LANDMARK PLAQUES	\$0		\$0	
108-15-06-6000	CAPITAL OUTLAY	\$0		\$0	
108-15-06-6030	VEHICLE	\$0		\$0	
108-15-08-5505	PROFESSIONAL SERVICES	\$0		\$0	
108-15-18-5101	OPERATION SALARIES	\$342,605		\$287,200	Sr. Inspector (B/E), Sr. Inspector (M/P), Plan Reviewer/Ins, ACO/Code Comp Ofcr
108-15-18-5116	LONGEVITY	\$240		\$540	
108-15-18-5117	OVERTIME	\$0		\$0	
108-15-18-5150	SOCIAL SECURITY	\$26,211		\$21,260	
108-15-18-5151	RETIREMENT	\$42,884		\$38,169	
108-15-18-5155	GROUP INSURANCE	\$38,931		\$42,680	
108-15-18-5156	WORKERS COMP	\$1,000		\$1,000	
108-15-18-5201	SUPPLIES	\$1,000		\$3,000	
108-15-18-5203	POSTAGE	\$0		\$2,500	
108-15-18-5206	OFFICE EQUIP	\$750		\$3,000	
108-15-18-5218	SPECIAL PRINTING	\$500		\$2,000	
108-15-18-5240	FUEL AND LUBE	\$4,800		\$8,500	
108-15-18-5320	EQUIP/SOFTWARE MAINTENANCE	\$500		\$500	
108-15-18-5340	MAINT OF VEHICLE	\$500		\$2,500	
108-15-18-5401	COMMUNICATIONS	\$2,200		\$2,200	
108-15-18-5505	PROFESSIONAL SERVICES	\$50,000		\$73,600	
108-15-18-5505	Safebuilt	\$0	\$0		
108-15-18-5505	ARC	\$50,000	\$50,000		
108-15-18-5505	Code Compliance		\$20,000		

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108-15-18-5505	LAND FILL		\$3,600		
108-15-18-5513	RECORDING FEES			\$1,000	
108-15-18-5515	UNIFORMS	\$1,000		\$4,500	
108-15-18-5544	UNEMPLOYMENT TAX			\$0	
108-15-18-5556	VETERINARY EXPENSE			\$1,000	
108-15-18-5561	CONTRACTUAL SERVICES			\$10,000	
108-15-18-5595	VEHICLE/EQUIP REPLC FEE	\$35,207		\$35,207	
108-15-18-5595	Vehicles in VERF	\$5,707	\$5,707		
108-15-18-5595	Leased vehicles	\$29,500	\$29,500		
108-15-18-5601	ADVERTISING			\$1,500	
108-15-18-5605	TRAVEL AND TRAINING	\$12,000		\$18,000	
108-15-18-5615	DUES AND SUBSCRIPTIONS	\$2,000		\$2,650	
108-15-18-5621	ANIMAL SHELTER			\$27,000	
108-15-18-5677	CODE ENFOR CLEAN UP PROJECT			\$5,000	
108-15-18-8130	TRANS OUT - VEHICLE/EQUIP RPLC	\$0		\$0	

\$1,930,000	Total Revenues
\$1,810,075	Total Expenditures
\$119,925	

ACCOUNT ID	Descriptor	2024 Budgeted	Closed Requests [1]	Notes
110-00-00-4006	CITY SALES TAX		\$2,800,000.00	
110-00-00-4400	INTEREST EARNED	\$10,000.00	\$50,000.00	
110-00-00-4510	STREET ROUGH PROPORTIONAL SHARE		\$64,000.00	
110-00-00-4738	TRANS IN - FUND #72€	\$0.00	\$0.00	
110-18-00-4701	TRANS FROM GENERAL FUND #101	\$800,000.00	\$0.00	
110-18-00-5101	OPERATIONAL SALARIES		\$817,635.00	
110-18-00-5117	OVERTIME		\$10,000.00	
110-18-00-5150	SOCIAL SECURITY		\$61,409.00	
110-18-00-5151	RETIREMENT		\$108,664.00	
110-18-00-5155	GROUP INSURANCE		\$165,386.00	
110-18-00-5156	WORKERS COMP		\$50,576.00	
110-18-00-5166	LONGEVITY		\$6,200.00	
110-18-00-5201	SUPPLIES		\$3,500.00	
110-18-00-5206	OFFICE EQUIPMENT/FURNITURE		\$2,000.00	
110-18-00-5209	EQUIPMENT		\$2,000.00	
110-18-00-5217	JANITORIAL EQUIPMENT		\$500.00	
110-18-00-5226	CHEMICALS		\$12,500.00	
110-18-00-5228	SMALL TOOLS		\$4,000.00	
110-18-00-5240	FUEL		\$40,000.00	
110-18-00-5246	STREET SIGNS & 911 ADDRESSING		\$12,500.00	
110-18-00-5247	HOT MIX, ASPHALT, GRAVEL		\$75,000.00	
110-18-00-5320	EQUIPMENT MAINTENANCE		\$35,000.00	
110-18-00-5340	VEHICLE MAINTENANCE		\$0.00	Paid for by Fleet & Facilitie
110-18-00-5345	BUILDING MAINTENANCE		\$0.00	Paid for by Fleet & Facilitie
110-18-00-5376	SIDEWALKS		\$20,000.00	
110-18-00-5377	CRACK SEAL	\$0.00	\$20,000.00	
110-18-00-5378	DRAINAGE	\$0.00	\$50,000.00	
110-18-00-5379	SURFACE TREATMENT	\$0.00	\$75,000.00	
110-18-00-5380	STRUCTURAL OVERLAY	\$0.00	\$472,000.00	
110-18-00-5384	PARKING LOTS		\$3,000.00	
110-18-00-5401	COMMUNICATIONS		\$3,500.00	
110-18-00-5403	UTILITIES		\$7,250.00	
110-18-00-5505	PROFESSIONAL SERVICES		\$3,500.00	
110-18-00-5515	UNIFORMS		\$18,000.00	
110-18-00-5530	ENGINEERING	\$0.00	\$10,000.00	
110-18-00-5560	ADMINISTRATIVE SERVICES		\$25,000.00	
110-18-00-5561	CONTRACTED SERVICES		\$5,000.00	
110-18-00-5570	EQUIPMENT RENTAL		\$5,000.00	
110-18-00-5595	VEHICLE/EQUIP REPLACEMENT FEE		\$176,428.60	Lease for existing
110-18-00-5601	ADVERTISING		\$150.00	
110-18-00-5605	TRAVEL & TRAINING		\$1,500.00	
110-18-00-5615	DUES, SUBSCRIPTION AND PUE		\$150.00	
110-18-00-6010	EQUIPMENT-CAP OUTLAY	\$0.00	\$0.00	Request
110-18-00-6030	VEHICLE		\$110,000.00	Tax Note Proposer
110-18-00-6132	STREET IMPROVEMENTS	\$921,483.00	\$500,000.00	

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NOTE: Streets & Drainage has requested the following equipment:
 Mower \$21,599.00
 Mower \$21,399.00
 Asphalt Roller \$55,626.00
 Super Paver \$214,931.00
 John Deere 310C \$132,062.00
 \$445,617.00

Total Revenue	\$2,914,000.00
Total Expense	\$2,912,348.60
	1,651.40

We propose that these items be financed with a 5 year no

ACCOUNT ID	Description	2024 Budgeted	FY2025 Sub-lines	FY2025
120-00-00-4001	CURRENT TAXES	\$3,365,861.00		\$3,365,861
120-00-00-4002	DELINQUENT TAXES	\$11,220.00		\$11,220
120-00-00-4003	PENALTIES AND INTEREST	\$13,260.00		\$13,260
120-00-00-4010	380 AGREEMENTS PROP REFUND	\$0.00		\$0
120-00-00-4380	BOND PROCEEDS	\$0.00		\$0
120-00-00-4400	INTEREST RECEIPTS	\$75,000.00		\$75,000
120-00-00-4518	OTHER FINANCING SOURCES	\$0.00		\$0
120-00-00-4536	MISCELLANEOUS REVENUE			\$0
120-00-00-4600	CAPITAL CONTRIBUTIONS	\$275,227.00		\$275,227
120-00-00-4734	TRANS IN - CONV CTR BOND	\$518,000.00		\$518,000
120-00-00-4737	TRANS IN - BOND FUND	\$74,900.00		\$74,900
120-00-00-4737	PID transfer	\$74,900.00	\$74,900	
120-00-00-4737	2021 LTN excess funds	\$0.00	\$0	
120-00-00-4737	Misc. Adjustment	\$0.00	\$0	
120-00-00-5610	ISSUANCE COSTS	\$0.00		\$0
120-00-00-5644	380 AGREEMENT REIMBURSEMENT	\$0.00		\$0
120-00-00-7113	BOND PRINCIPAL - 2005 STREETS	\$170,000.00		\$170,000
120-00-00-7114	INTEREST ON BOND - 2005 STREET	\$11,597.00		\$11,597
120-00-00-7115	BOND PRINCIPAL - 2006 STREETS	\$25,000.00		\$25,000
120-00-00-7116	INTEREST ON BOND - 2006 STREET	\$3,221.00		\$3,221
120-00-00-7117	BOND PRINC-2007 STREETS/PARKS	\$80,000.00		\$80,000
120-00-00-7118	INT ON BOND-2007 STREETS/PARKS	\$12,240.00		\$12,240
120-00-00-7121	C OF OS PRINCIPAL-ST/EQ 2006	\$10,990.00		\$10,990
120-00-00-7122	C OF OS INTEREST-ST/EQ 2006	\$1,399.00		\$1,399
120-00-00-7123	C OF OS PRINCIPAL 2007 SERIES	\$17,130.00		\$17,130
120-00-00-7124	C OF OS INTEREST 2007 SERIES	\$2,630.00		\$2,630
120-00-00-7133	PRINCIPAL-GENERAL BONDS 2008	\$0.00		\$0
120-00-00-7134	INTEREST-GENERAL BONDS 2008	\$0.00		\$0
120-00-00-7137	C OF O SERIES 2010 PRINCIPAL	\$0.00		\$0
120-00-00-7138	C OF O SERIES 2010 INTEREST	\$0.00		\$0
120-00-00-7139	GO REFUNDING, 2010 PRINCIPAL	\$0.00		\$0
120-00-00-7140	GO REFUNDING, 2010 INTEREST	\$0.00		\$0
120-00-00-7141	GO REFUNDING SERIES 2011 PRINC	\$0.00		\$0
120-00-00-7142	GO REFUNDING SERIES 2011 INT	\$0.00		\$0
120-00-00-7143	GO REFUNDING 2012 PRINCIPLE	\$0.00		\$0
120-00-00-7144	GO REFUNDING 2012 INTEREST	\$0.00		\$0
120-00-00-7147	TAX AND LIM REV CO, SER 2013 PR	\$0.00		\$0
120-00-00-7148	TAX AND LIM REV CO, SER 2013 INT	\$0.00		\$0
120-00-00-7151	GO REFUNDING SER 2014 PRINC	\$135,000.00		\$135,000
120-00-00-7152	GO REFUNDING SER 2014 INT	\$65,800.00		\$65,800
120-00-00-7153	GO REFUNDING, 2016-PRINC	\$135,000.00		\$135,000
120-00-00-7154	GO REFUNDING, 2016-INT	\$24,800.00		\$24,800
120-00-00-7155	GO REFUNDING 2017-PRINC	\$395,000.00		\$395,000
120-00-00-7156	GO REFUNDING 2017-INT	\$105,000.00		\$105,000
120-00-00-7157	CO SERIES 2018-PRINC	\$170,000.00		\$170,000
120-00-00-7158	CO 2018 SERIES - INT	\$114,838.00		\$114,838

120-00-00-7159	LIMITED TAX NOTES 2019 - PRINC	\$85,000.00		\$85,000
120-00-00-7160	LIMITED TAX NOTES 2019 - INT	\$4,704.00		\$4,704
120-00-00-7161	CO SERIES 2020-PRINCIPLE	\$275,000.00		\$275,000
120-00-00-7162	CO SERIES 2020-INTEREST	\$63,050.00		\$63,050
120-00-00-7163	GO REF, SERIES 2020-PRINCIPLE	\$21,083.00		\$21,083
120-00-00-7164	GO REF, SERIES 2020-INTEREST	\$274.00		\$274
120-00-00-7165	LIMITED TAX NOTE, SERIES 2021 PRINC	\$210,000.00		\$210,000
120-00-00-7166	LIMITED TAX NOTE, SERIES 2021 INT	\$10,311.00		\$10,311
120-00-00-7174	GO REF, SERIES 2021 - PRINC	\$245,000.00		\$245,000
120-00-00-7175	GO REF, SERIES 2021 - INT	\$4,900.00		\$4,900
120-00-00-7176	GO REF, SERIES 2021A - PRINC	\$445,000.00		\$445,000
120-00-00-7177	GO REF, SERIES 2021A - INT	\$90,590.00		\$90,590
120-00-00-7178	CO, SERIES 2021 - PRINC	\$50,000.00		\$50,000
120-00-00-7179	CO, SERIES 2021 - INT	\$24,900.00		\$24,900
120-00-00-7179	CO, Series 2022A	\$0.00	\$0	
120-00-00-7179	CO, Series 2021 INT	\$24,900.00	\$24,900	
120-00-00-7180	CO, SERIES 2022 - PRINC	\$295,000.00		\$295,000
120-00-00-7181	CO, SERIES 2022 - INT	\$104,100.00		\$104,100
120-00-00-7183	CO, SERIES 2023 - INT	\$544,250.00		\$544,250
120-00-00-7183	CO, Series 23 Int	\$544,250.00	\$544,250	
120-00-00-7183	CO, Series 24 P & I	\$0.00	\$0	
120-00-00-7184	CO, SERIES 2025 - PRINC	\$784,167.00		\$371,791
120-00-00-7185	CO, SERIES 2025 - INT	\$467.00		\$0
120-00-00-7999	FISCAL AGENT FEES	\$8,870.00		\$8,870
120-00-00-8941	OTHER USES-BOND REFUNDING	\$0.00		\$0

\$4,333,468.00 TOTAL REVENUES

\$4,333,468.00 TOTAL EXPENSES

0.00

ACCOUNT ID	Description	2024 Budgeted	final Sub-lines	2025 Proposed	Notes
202-00-00-4101	WATER SALES-RESIDENTIAL	\$2,687,500.00		\$2,850,000.00	
202-00-00-4102	WATER SALES-COMMERCIAL	\$1,623,800.00		\$1,725,000.00	
202-00-00-4104	WATER SALES-WHOLESALE	\$50,000.00		\$10,000.00	
202-00-00-4150	PENALTIES	\$47,000.00		\$45,000.00	
202-00-00-4152	WATER TAPPING FEES	\$35,000.00		\$35,000.00	
202-00-00-4154	WATER SERVICE FEES	\$46,000.00		\$50,000.00	
202-00-00-4201	WASTEWATER SALES-RESIDENTIAL	\$2,393,740.00		\$2,550,000.00	
202-00-00-4202	WASTEWATER SALES-COMMERCIAL	\$1,670,000.00		\$1,950,000.00	
202-00-00-4210	BY THE WAY CAMPGROUND	\$17,000.00		\$17,000.00	
202-00-00-4215	LCRA/WCID	\$181,000.00		\$181,000.00	
202-00-00-4215	WCID	\$151,000.00	\$151,000.00		NOTE: Based increase in revenues on historical information plus anticipated development
202-00-00-4215	WBV	\$30,000.00	\$30,000.00		
202-00-00-4250	PENALTIES	\$49,000.00		\$50,000.00	
202-00-00-4252	SEWER TAPPING FEES	\$8,000.00		\$15,000.00	
202-00-00-4400	INTEREST RECEIPTS	\$110,000.00		\$150,000.00	
202-00-00-4515	BACKFLOW TESTING COST	\$4,500.00		\$0.00	
202-35-10-5101	OPERATIONAL SALARIES, W/WW ADM	\$337,769.00		\$407,979.05	
202-35-10-5110	LONGEVITY, W/WW ADM	\$2,010.00		\$3,510.00	
202-35-10-5117	OVERTIME, W/WW ADM	\$0.00		\$0.00	
202-35-10-5150	SOCIAL SECURITY, W/WW ADM	\$25,451.00		\$26,467.20	
202-35-10-5151	RETIREMENT, W/WW ADM	\$41,863.00		\$54,220.40	
202-35-10-5155	GROUP INSURANCE, W/WW ADM	\$38,871.00		\$53,350.40	
202-35-10-5156	WORKERS COMPENSATION, W/WW ADM	\$355.00		\$1,672.72	
202-35-10-5159	RETIRES BENEFITS, W/WW ADM	\$19,707.00		\$20,400.00	
202-35-10-5201	SUPPLIES, W/WW ADM	\$6,400.00		\$6,400.00	
202-35-10-5203	POSTAGE, W/WW ADM	\$2,000.00		\$1,500.00	
202-35-10-5206	OFFICE EQUIPMENT/FURN, W/WW AD	\$9,400.00		\$4,900.00	
202-35-10-5206	Computers - rplcmnl	\$1,500.00	\$1,500.00		
202-35-10-5206	Laptop	\$3,400.00	\$3,400.00		
202-35-10-5209	SAFETY/FIRST AID	\$10,000.00		\$5,500.00	
202-35-10-5218	SPECIAL PRINTING, W/WW ADM	\$1,700.00		\$1,500.00	
202-35-10-5228	SMALL TOOLS, W/WW ADM	\$400.00		\$400.00	
202-35-10-5229	CONSERVATION PROGRAM, W ADM	\$1,000.00		\$1,000.00	
202-35-10-5240	FUEL AND LUBE, W/WW ADM	\$3,500.00		\$3,500.00	
202-35-10-5320	EQUIPMENT MAINT, W/WW ADM	\$2,930.00		\$2,500.00	
202-35-10-5325	COMPUTER MAINT/UPGRAD, W/WW AD	\$2,000.00		\$2,000.00	
202-35-10-5340	BUILDING MAINTENANCE, W/WW ADM	\$16,000.00		\$2,000.00	
202-35-10-5345	VEHICLE MAINTENANCE, W/WW ADM	\$850.00		\$850.00	
202-35-10-5401	COMMUNICATIONS, W/WW ADM	\$13,600.00		\$16,200.00	
202-35-10-5403	UTILITIES, W/WW ADM	\$3,500.00		\$3,500.00	
202-35-10-5505	PROFESSIONAL SERVICES, W/WW AD	\$75,000.00		\$97,000.00	Added \$25,000 due to recent trending increases associated with development
202-35-10-5507	CREDIT CARD PROCESSING FEES	\$0.00		\$0.00	
202-35-10-5509	PRO AND LIAB INSURANCE, W/WW ADM	\$57,900.00		\$57,900.00	
202-35-10-5515	UNIFORMS	\$2,200.00		\$2,200.00	
202-35-10-5525	LEGAL SERVICES, W/WW ADM	\$10,000.00		\$10,000.00	
202-35-10-5530	ENGINEERING/CONSULT, W/WW ADM	\$75,000.00		\$75,000.00	
202-35-10-5560	ADMINISTRATIVE SUPPORT, W/WW A	\$787,990.00		\$787,990.00	
202-35-10-5565	WHOLESALE WATER CONTRACT	\$56,400.00		\$56,400.00	
202-35-10-5570	EQUIPMENT RENTAL	\$8,000.00		\$8,000.00	
202-35-10-5595	VEHICLE/EQUIP REPLACEMENT FEE	\$111,770.00		\$111,770.00	
202-35-10-5601	ADVERTISING, W/WW ADM	\$3,000.00		\$2,000.00	
202-35-10-5605	TRAVEL/TRAINING, W/WW ADM	\$5,000.00		\$5,000.00	
202-35-10-5607	CONSUMER CONFIDENCE RPT, W ADM	\$4,100.00		\$4,100.00	
202-35-10-5615	DUES, SUBSCRIPT, PUB, W/WW ADM	\$2,300.00		\$2,300.00	

202-35-10-5679	BAD DEBTS, W/WW ADM	\$8,000.00		\$8,000.00	
202-35-10-5900	CONTINGENCY, W/WW ADM	\$10,000.00		\$10,000.00	
202-35-10-8130	TRANS OUT-VEHICLE/EQUIP RPLC	\$50,000.00		\$350,000.00	
202-35-10-8140	TRANS OUT - CAPITAL PROJ FUND	\$725,000.00		\$110,000.00	
202-35-10-8140	Communication Antenna	\$100,000.00	\$0.00		
202-35-10-8140	Capital Replc reserve	\$125,000.00	\$110,000.00		
202-35-10-8140	Joint contribution	\$350,000.00	\$0.00		
202-35-10-8140	Tahitian Man holes	\$150,000.00	\$0.00		
202-35-10-8160	TRANSFER OUT - W/WW DEBT SERV	\$3,600,000.00		\$3,600,000.00	Remainder to cover debt payment will come from Impact Fee Payments
202-35-41-5101	OPERATIONAL SAL, W/WW DIST/COL	\$383,314.00		\$387,897.67	
202-35-41-5116	LONGEVITY, W/WW DIST/COL	\$2,400.00		\$5,100.00	
202-35-41-5117	OVERTIME, W/WW DIST/COL	\$22,000.00		\$22,000.00	
202-35-41-5117	7616 - Overtime - Systems Technicians		\$22,000.00		
202-35-41-5150	SOCIAL SECURITY, W/WW DIST/COL	\$29,326.00		\$29,060.08	
202-35-41-5151	RETIREMENT, W/WW DISTR/COL	\$48,256.00		\$51,551.60	
202-35-41-5155	GROUP INSURANCE, W/WW DIST/COL	\$86,820.00		\$85,360.64	
202-35-41-5156	WORKERS COMP, W/WW DISTR/COL	\$8,300.00		\$17,455.00	
202-35-41-5210	EQUIPMENT	\$4,100.00		\$4,100.00	
202-35-41-5212	CHEMICALS, W/WW DIST	\$300.00		\$300.00	
202-35-41-5215	NEW METERS, W/WW DIST	\$75,000.00		\$125,000.00	
202-35-41-5228	SMALL TOOLS, W/WW DIST	\$4,500.00		\$4,500.00	
202-35-41-5240	FUEL AND LUBE, W/WW DISTR/COL	\$28,000.00		\$28,000.00	
202-35-41-5303	SYSTEM MAINTENANCE, W/WW DIST	\$70,000.00		\$225,000.00	
202-35-41-5303	System Maintenance		\$75,000.00		
202-35-41-5303	Manhole Replacement		\$150,000.00		
202-35-41-5320	EQUIPMENT MAINT, W/WW DIST	\$33,500.00		\$33,500.00	
202-35-41-5340	BUILDING MAINT, DIST/COLLECT	\$500.00		\$500.00	
202-35-41-5345	VEHICLE MAINT., W/WW DIST/COLL	\$8,000.00		\$5,000.00	
202-35-41-5505	PROFESSIONAL SERVICE, W/WW DIS	\$4,500.00		\$4,500.00	
202-35-41-5511	MAPPING, W/WW DIST	\$5,000.00		\$5,000.00	
202-35-41-5515	UNIFORMS	\$7,500.00		\$7,500.00	
202-35-41-5605	TRAVEL AND TRAINING, DIST/COLLEC	\$3,000.00		\$3,000.00	
202-35-41-5655	EQUIPMENT RENTAL, W/WW DIST	\$1,500.00		\$1,500.00	
202-35-43-5101	OPERATION SAL WATER PROD TREAT	\$282,469.00		\$331,744.20	
202-35-43-5116	LONGEVITY, WTR PROD/TREAT	\$2,280.00		\$4,860.00	
202-35-43-5117	OVERTIME, WTR PROD/TREAT	\$22,000.00		\$58,000.00	
202-35-43-5117	9035 - Overtime - Plant Operator D		\$22,000.00		
202-35-43-5117	01-3402 - Overtime - W/WW Plant Operator - B	\$22,000.00	\$36,000.00		
202-35-43-5150	SOCIAL SECURITY WTR PROD/TREAT	\$24,781.00		\$24,423.34	
202-35-43-5151	RETIREMENT, WTR PROD/TREAT	\$40,812.00		\$44,088.80	
202-35-43-5155	GROUP INSURANCE WTR PROD/TREAT	\$57,780.00		\$64,020.48	
202-35-43-5156	WORKERS COMP, WTR PROD/TREAT	\$3,935.00		\$14,928.49	
202-35-43-5212	CHEMICALS, W PROD	\$100,000.00		\$115,000.00	
202-35-43-5228	SMALL TOOLS, WATER PROD	\$1,500.00		\$1,500.00	
202-35-43-5240	FUEL AND LUBE, WTR PROD/TREAT	\$6,800.00		\$12,000.00	
202-35-43-5303	SYSTEM MAINTENANCE, W PROD	\$141,800.00		\$150,000.00	
202-35-43-5320	EQUIPMENT MAINT, W PROD	\$135,000.00		\$135,000.00	
202-35-43-5340	BUILDING MAINT., WATER PROD/TR	\$2,000.00		\$2,000.00	
202-35-43-5345	VEHICLE MAINT., WATER PROD/TRM	\$3,500.00		\$3,000.00	
202-35-43-5403	UTILITIES	\$145,800.00		\$160,000.00	
202-35-43-5505	PROFESSIONAL SERV, WATER PROD	\$35,000.00		\$35,000.00	
202-35-43-5506	LAB FEES, WATER PROD	\$35,500.00		\$35,500.00	
202-35-43-5515	UNIFORMS	\$5,500.00		\$5,500.00	
202-35-43-5524	PUMPING FEES, WATER PROD	\$163,860.00		\$163,860.00	
202-35-43-5605	TRAVEL AND TRAINING WATER PROD/T	\$3,690.00		\$3,690.00	
202-35-43-5655	EQUIPMENT RENTAL, WTR PROD/TRM	\$2,000.00		\$2,000.00	
202-35-46-5101	OPERATIONAL SAL WW TREAT PLT	\$372,139.00		\$281,654.00	
202-35-46-5116	LONGEVITY, WW TREATMENT PLANT	\$1,800.00		\$3,840.00	
202-35-46-5117	OVERTIME, WW TREATMENT PLANT	\$22,000.00		\$22,000.00	
202-35-46-5150	SOCIAL SECURITY WW TREAT PLT	\$30,153.00		\$21,462.11	

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202-35-46-5151	RETIREMENT, WW TREAT PLANT	\$49,532.00		\$37,431.81	
202-35-46-5155	GROUP INSURANCE, WW TREAT PLT	\$68,006.00		\$53,350.40	
202-35-46-5156	WORKERS COMP, WW TREAT PLANT	\$3,935.00		\$12,674.43	
202-35-46-5212	CHEMICALS, WW TP	\$60,000.00		\$70,000.00	
202-35-46-5228	SMALL TOOLS, WW TP	\$1,500.00		\$1,500.00	
202-35-46-5240	FUEL AND LUBE, WW TREAT PLANT	\$6,500.00		\$7,000.00	
202-35-46-5303	SYSTEM MAINT, WW TP	\$257,400.00		\$257,400.00	
202-35-46-5320	EQUIPMENT MAINT, WW TP	\$60,000.00		\$60,000.00	
202-35-46-5340	BUILDING MAINT., WW TRMT PLT	\$4,500.00		\$0.00	Doug's budget
202-35-46-5345	VEHICLE MAINT, WW TRMT PLT	\$2,800.00		\$0.00	Doug's budget
202-35-46-5403	UTILITIES, WW TP	\$375,000.00		\$375,000.00	
202-35-46-5505	PROFESSIONAL SERVICES, WW TP	\$18,000.00		\$23,500.00	
202-35-46-5506	LAB FEES, WW TP	\$55,000.00		\$60,000.00	
202-35-46-5515	UNIFORMS	\$6,500.00		\$6,500.00	
202-35-46-5605	TRAVEL AND TRAINING, WW TRMT PLT	\$3,680.00		\$3,680.00	
202-35-46-5615	EQUIP RENTAL, WW TRMT PLT	\$2,000.00		\$2,000.00	

Total Rev	\$9,628,000.00
Expense	
Admin	\$5,917,009.77
Distrib & Collect	\$1,045,824.99
Water Prod/Treatment	\$1,366,115.31
WW Treatment	\$1,298,992.75
Total Expense	\$9,627,942.82

\$ 57.18

ACCOUNT ID	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)
220-00-00-4400	INTEREST RECEIPTS	\$110,960.00		\$110,960.00
220-00-00-4702	TRANSFERS IN - W/WW #202	\$3,600,000.00		\$3,600,000.00
220-00-00-4732	TRANSFER IN - IMPACT FUND	\$2,115,500.00		\$2,697,000.00
220-00-00-7121	2006 C OF OS PRINC	\$24,010.00		\$24,010.00
220-00-00-7122	C OF OS INTEREST	\$3,057.00		\$1,834.05
220-00-00-7123	2007 C OF OS PRINC	\$132,870.00		\$141,728.00
220-00-00-7124	C OF OS INTEREST	\$20,398.00		\$14,851.32
220-00-00-7139	2010 GO REFUNDING PRINC	\$0.00		\$0.00
220-00-00-7140	GO REFUNDING INTEREST	\$0.00		\$0.00
220-00-00-7145	TAX REV CERT 2012 PRINC	\$0.00		\$0.00
220-00-00-7146	2012 TAX CERT. INTEREST	\$0.00		\$0.00
220-00-00-7147	2013 TAX AND LIM REV CO PRINC	\$0.00		\$0.00
220-00-00-7148	TAX AND LIM REV CO INT	\$0.00		\$0.00
220-00-00-7149	CO 2014 SERIES - PRINC	\$290,700.00		\$299,250.00
220-00-00-7150	CO 2014 SERIES - INT	\$64,488.00		\$57,584.26
220-00-00-7153	GO REFUNDING, 2016-PRINC	\$95,000.00		\$105,000.00
220-00-00-7154	GO REFUNDING, 2016 - INT	\$19,050.00		\$16,200.00
220-00-00-7163	GO REF, SERIES 2020-PRINCIPLE	\$208,448.00		\$0.00
220-00-00-7164	GO REF, SERIES 2020-INTEREST	\$2,647.00		\$0.00
220-00-00-7170	REV BOND 2019-PRINC	\$75,000.00		\$80,000.00
220-00-00-7171	REV BOND 2019-INT	\$52,950.00		\$49,950.00
220-00-00-7172	2020 REV BOND -PRINC	\$270,000.00		\$290,000.00
220-00-00-7173	2020 REV BOND -INT	\$577,863.00		\$564,362.50
220-00-00-7174	GO REF, SERIES 2021 - PRINC	\$200,000.00		\$215,000.00
220-00-00-7175	GO REF, SERIES 2021 - INT	\$67,000.00		\$63,000.00
220-00-00-7176	GO REF, SERIES 2021A - PRINC	\$230,000.00		\$245,000.00
220-00-00-7177	GO REF, SERIES 2021A - INT	\$78,261.00		\$76,996.00
220-00-00-7178	CO, SERIES 2021 - PRINC	\$505,000.00		\$535,000.00
220-00-00-7179	CO, SERIES 2021 - INT	\$893,913.00		\$868,662.50
220-00-00-7182	CO, SERIES 2023 - PRINC	\$0.00		\$0.00
220-00-00-7183	CO< SERIES 2023 - INT	\$1,135,281.00		\$1,135,281.00
220-00-00-7184	CO, SERIES 2024	\$2,122,636.00		\$1,622,636.00
220-00-00-7184	UNAMORTIZED PREM	-\$167,364.00	-\$167,364.00	
220-00-00-7184	CO SERIES 2024 - PRINC	\$2,290,000.00	\$1,790,000.00	
220-00-00-7999	FISCAL AGENT FEES	\$1,613.00		\$1,613.00
220-00-00-8002	TRANSFER OUT-W/WW	\$0.00		\$0.00

\$6,407,960.00 TOTAL REVENUE

\$6,407,958.63 TOTAL EXPENSES

1.37

NOTE: Because we didn't issue debt until late in FY24, the impact fee fu transfer was a little less than half of the budgeted amount. We will use this to pay debt in FY25 until the new growth begins to generate a constant revenue stre;

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ACCOUNT ID	Description	2024 Budgeted	FY25 (In Progress) Sub-lines	FY25 (In Progress)
250-00-00-4400	INTEREST	\$17,000.00		\$17,000.00
250-00-00-4702	TRANS IN - W/WW/FUND	\$725,000.00		\$110,000.00
250-00-00-4702	Capital Reserves	\$125,000.00	\$110,000.00	
250-50-00-5303	SYSTEM MAINTENANCE, W PROD	\$62,000.00	\$0.00	\$12,000.00
250-50-00-5303	Set aside	\$50,000.00	\$25,000.00	
250-51-00-5303	SYSTEM MAINT, WW TP	\$115,000.00		\$115,000.00

127,000.00 TOTAL REVENUE

127,000.00 TOTAL EXPENSE

0.00

ACCOUNT ID	Description	2024 Budgeted	Progress) Sub-lines	FY25 (In Progress)	Notes
501-00-00-4007	MOTEL/HOTEL TAX RECEIPTS	\$4,000,000.00		\$3,500,000.00	
501-00-00-4023	PERMIT FEE	\$2,000.00		\$2,000.00	
501-00-00-4043	SPONSORED EVENT	\$20,000.00		\$25,000.00	
501-00-00-4044	MS - SPONSORED EVENT	\$22,500.00		\$25,000.00	
501-00-00-4047	RENTAL REVENUE	\$250,000.00		\$250,000.00	
501-00-00-4048	CATERING SERVICES	\$1,000.00		\$1,000.00	
501-00-00-4400	INTEREST EARNED	\$85,000.00		\$115,000.00	
501-00-00-4460	ADMIN SERVICES DMO	\$11,040.00		\$15,000.00	Increase
501-00-00-4493	BEDC SUPPORT FUNDING	\$50,000.00		\$25,000.00	
501-80-00-5505					
501-80-00-5505	PROFESSIONAL SERVICES	\$477,910.00		\$100,000.00	Qualified Hotel Project
501-80-00-5525	LEGAL	\$2,000.00		\$5,000.00	
501-80-00-5560	Administrative Support	\$60,757.00		\$60,757.00	
501-80-00-5564	BASTROP HISTORICAL SOCIETY	\$187,434.00		\$110,000.00	
501-80-00-5566	BASTROP OPERA HOUSE	\$169,991.00		\$169,991.00	
	Bastrop Opera House Expansion			\$130,000.00	
501-80-00-5575	VISITOR CENTER	\$101,673.00		\$187,434.00	
501-80-00-5576					
501-80-00-5576	DESTINATION MARKETING CORP	\$1,293,700.00		\$1,118,840.00	35% + 75,000 for special events
501-80-00-5578	LOST PINES ART LEAGUE	\$149,109.00		\$149,109.00	
501-80-00-8123	TRANS OUT-DEBT SERV (CC BONDS)	\$518,000.00		\$517,600.00	
501-85-75-5101					
501-85-75-5101	OPERATIONAL SALARIES	\$208,789.00		\$286,906.65	Added Admin Asst mid year FY 2024
501-85-75-5116	LONGEVITY	\$1,626.00		\$2,500.00	
501-85-75-5117	OVERTIME	\$0.00		\$15,000.00	
501-85-75-5150	SOCIAL SECURITY	\$15,974.00		\$19,886.81	
501-85-75-5151	RETIREMENT	\$26,324.00		\$39,112.48	
501-85-75-5155	GROUP INSURANCE	\$35,409.00		\$53,350.40	
501-85-75-5156	WORKER'S COMP	\$0.00		\$9,202.00	
501-85-75-5201	SUPPLIES	\$15,000.00		\$15,000.00	
501-85-75-5203	POSTAGE	\$100.00		\$100.00	
501-85-75-5207	COMPUTER EQUIP	\$500.00		\$500.00	
501-85-75-5207	Docking Station	\$500.00	\$500.00		
501-85-75-5217	JANITORIAL SUPPLIES	\$14,000.00		\$14,000.00	
501-85-75-5217	Linen Cleaning	\$7,000.00	\$7,000.00		
501-85-75-5217	Mats, Paper Towels, Toilet Paper	\$5,500.00	\$5,500.00		
501-85-75-5217	Cleaning Supplies	\$1,500.00	\$1,500.00		
501-85-75-5222	EQUIPMENT	\$12,000.00		\$12,000.00	
501-85-75-5222	Microphones	\$2,500.00	\$2,500.00		
501-85-75-5222	Tables	\$7,000.00	\$7,000.00		
501-85-75-5222	Kitchen Carts	\$2,000.00	\$2,000.00		
501-85-75-5222	Lift Cart	\$500.00	\$500.00		
501-85-75-5228	SMALL TOOLS	\$500.00		\$500.00	
501-85-75-5240	FUEL	\$200.00		\$200.00	
501-85-75-5320	EQUIPMENT MAINTENANCE	\$6,300.00		\$6,300.00	
501-85-75-5340	VEHICLE MAINTENANCE	\$150.00		\$200.00	
501-85-75-5345	BUILDING MAINTENANCE	\$20,000.00		\$20,000.00	
501-85-75-5345	Paint, Drywall	\$1,200.00	\$1,200.00		
501-85-75-5345	HVAC Filters	\$1,800.00	\$1,800.00		
501-85-75-5345	External Bulbs	\$700.00	\$700.00		
501-85-75-5345	Pest Control	\$800.00	\$800.00		
501-85-75-5345	Plumbing	\$2,800.00	\$2,800.00		
501-85-75-5345	HVAC	\$2,500.00	\$2,500.00		
501-85-75-5345	Fire Alarm Monitoring	\$1,200.00	\$1,200.00		
501-85-75-5345	Laake House	\$4,000.00	\$4,000.00		

501-85-75-5345	General Repairs	\$5,000.00	\$5,000.00	
501-85-75-5346	GROUPS MAINTENANCE	\$20,000.00		\$23,000.00
501-85-75-5346	Ground Maintenance Contract	\$12,000.00	\$15,000.00	
501-85-75-5346	Irrigation	\$8,000.00	\$8,000.00	
501-85-75-5401	COMMUNICATIONS	\$24,000.00		\$24,000.00
501-85-75-5403	UTILITIES	\$23,100.00		\$23,100.00
501-85-75-5505	PROFESSIONAL SERVICES	\$28,000.00		\$35,000.00
501-85-75-5505	Graphic Design	\$3,000.00	\$10,000.00	
501-85-75-5505	Photo Assets	\$5,000.00	\$5,000.00	
501-85-75-5505	Entertainment	\$20,000.00	\$20,000.00	
501-85-75-5507	CREDIT CARD PROCESSING	\$3,500.00		\$0.00
501-85-75-5515	UNIFORMS	\$500.00		\$800.00
501-85-75-5540	PROPERTY AND LIAB INS	\$6,500.00		\$6,500.00
501-85-75-5560	ADMIN SUPPORT	\$215,083.00		\$215,083.00
501-85-75-5570	EQUIPMENT RENTAL	\$7,500.00		\$7,500.00
501-85-75-5601	ADVERTISING	\$16,500.00		\$16,500.00
501-85-75-5601	Chamber Ad	\$2,000.00	\$2,000.00	
501-85-75-5601	Best of Bastrop	\$2,000.00	\$0.00	
501-85-75-5601	Farm Street Opry	\$8,500.00	\$8,500.00	
501-85-75-5601	Brochure Printing	\$2,000.00	\$2,000.00	
501-85-75-5601	General Advertising	\$2,000.00	\$4,000.00	
501-85-75-5605	TRAVEL AND TRAINING	\$4,000.00		\$6,000.00
501-85-75-5615	DUES, SUBSCRIPTIONS AND PUB.	\$2,000.00		\$2,000.00
501-85-80-5101	OPERATIONAL SALARIES	\$117,225.00		\$82,227.53
501-85-80-5116	LONGEVITY	\$180.00		\$100.00
501-85-80-5117	OVERTIME	\$0.00		\$0.00
501-85-80-5150	SOCIAL SECURITY	\$8,969.00		\$6,178.00
501-85-80-5151	RETIREMENT	\$14,688.00		\$10,928.00
501-85-80-5155	GROUP INSURANCE	\$19,402.00		\$21,340.16
501-85-80-5156	WORKER'S COMP	\$0.00		\$2,368.00
501-85-80-5201	SUPPLIES	\$4,300.00		\$4,300.00
501-85-80-5203	POSTAGE	\$100.00		\$100.00
501-85-80-5230	FORMS	\$7,500.00		\$7,500.00
501-85-80-5230	Downtown Guide	\$0.00	\$0.00	
501-85-80-5230	Tool Kit Printing	\$2,500.00	\$2,500.00	
501-85-80-5230	General Printing	\$5,000.00	\$5,000.00	
501-85-80-5401	COMMUNICATIONS	\$900.00		\$900.00
501-85-80-5505	PROFESSIONAL SERVICES	\$195,000.00		\$165,000.00
501-85-80-5505	not detailed out	\$45,000.00	\$15,000.00	
501-85-80-5505	Downtown Master Plan	\$150,000.00	\$150,000.00	
501-85-80-5560	Administrative Support	\$15,587.00		\$15,587.00
501-85-80-5601	ADVERTISING	\$53,250.00		\$53,250.00
501-85-80-5601	Local Advertising	\$7,750.00	\$7,750.00	
501-85-80-5601	Contractor Advertising/Placemaking	\$40,000.00	\$40,000.00	
501-85-80-5601	Event Advertising	\$5,000.00	\$5,000.00	
501-85-80-5601	Social Media Boosts	\$500.00	\$500.00	
501-85-80-5602	PROMOTIONAL ACTIVITIES	\$14,500.00		\$5,500.00
501-85-80-5602	Sub-line Item 1	\$9,000.00	\$0.00	
501-85-80-5602	Downtown Giveaways	\$3,000.00	\$3,000.00	
501-85-80-5602	Partner Appreciation	\$500.00	\$500.00	
501-85-80-5602	Volunteer Appreciation	\$500.00	\$500.00	
501-85-80-5602	Business Appreciation	\$1,000.00	\$1,000.00	
501-85-80-5602	Employee Appreciation	\$500.00	\$500.00	
501-85-80-5604	BUSINESS DEVELOPMENT	\$3,000.00		\$3,000.00
501-85-80-5604	Main Street Board Training	\$1,500.00	\$1,500.00	
501-85-80-5604	Main Street Academy	\$1,500.00	\$1,500.00	
501-85-80-5605	TRAVEL AND TRAINING	\$6,250.00		\$6,250.00

501-85-80-5615	DUES AND SUBSCRIPTIONS	\$2,010.00		\$2,010.00	
501-85-80-5620	SPONSORED EVENTS	\$35,500.00		\$85,500.00	
501-85-80-5620	Table on Main	\$25,000.00	\$25,000.00		
501-85-80-5620	Downtown Photo Opportunities	\$3,000.00	\$3,000.00		
501-85-80-5620	Lost Pines Christmas	\$7,500.00	\$12,500.00		
501-85-80-5620	Mardi Gras		\$45,000.00		
501-85-80-5920	DOWNTOWN BEAUTIFICATION	\$33,500.00		\$18,500.00	
501-85-80-5920	Pocket Parks	\$5,000.00	\$5,000.00		
501-85-80-5920	Design Committee	\$5,000.00	\$5,000.00		
501-85-80-5920	Seasonal Flowers	\$0.00	\$0.00		
501-85-80-5920	Flag Replacements	\$0.00	\$0.00		
501-85-80-5920	Planters	\$8,500.00	\$8,500.00		
501-85-80-5920	Crosswalk Murals	\$15,000.00	\$0.00		
501-86-00-5203	FORMS PRINTING	\$2,000.00		\$2,000.00	
501-86-00-5320	MAINTENANCE OF EQUIP	\$5,000.00		\$5,000.00	
501-86-00-5320	Art Cleaning	\$5,000.00	\$5,000.00		
501-86-00-5505	PROFESSIONAL SERVICES	\$5,000.00		\$5,000.00	
501-86-00-5505	Promotion	\$5,000.00	\$5,000.00		
501-86-00-5540	INSURANCE	\$2,500.00		\$2,500.00	
501-86-00-5540	Insurance Deductible	\$2,500.00	\$2,500.00		
501-86-00-5561	CONTRACTED SERVICES	\$40,000.00		\$40,000.00	
501-86-00-5561	Iconic Art	\$25,000.00	\$25,000.00		
501-86-00-5561	Mini-Grants	\$15,000.00	\$15,000.00		
501-86-00-5601	ADVERTISING	\$0.00		\$0.00	
501-86-00-5667	SPECIAL PROJECTS	\$1,000.00		\$1,000.00	
501-86-00-5667	The Gathering	\$1,000.00	\$1,000.00		
501-87-00-5403	UTILITIES	\$3,296.00		\$3,296.00	

Total Revenue \$3,958,000.00

Expenses

Organizational	\$2,548,731.00
Convention Center	\$854,241.34
Main Street	\$490,538.69
Cultural Art	\$55,500.00
Rodeo	\$3,296.00
	<hr/>
	\$3,952,307.03

\$ 5,692.97



ACCOUNT ID	Description	FY2025 Sub-lines	FY2025	Progress) Sub-lines	FY25 (In Progress)	Notes
525-00-00-4400	INTEREST EARNED-OPERATING		\$3,500.00		\$3,500.00	
525-00-00-4530	MISCELLANEOUS		\$53,200.00		\$83,600.00	
525-00-00-4530	Grave Services	\$53,200.00		\$83,600.00		
525-00-00-4550	RECORDING FEES		\$1,200.00		\$1,200.00	
525-00-00-4560	PERMIT FEES		\$2,500.00		\$2,500.00	
525-00-00-4590	LOT SALES - OPERATING		\$65,000.00		\$75,000.00	
525-00-00-4590	LOT SALES-NON-RESIDENT		\$0.00		\$0.00	
525-00-00-4701	TRANS IN - GENERAL FUND		\$38,000.00		\$650,000.00	A borrow from GF Fund Balance to be repaid
525-00-00-4720	TRANSFER IN-CEM PERM FUND		\$0.00		\$0.00	
525-00-00-5101	OPERATIONAL SALARIES		\$46,178.00		\$46,178.00	
525-00-00-5101	01-7184 - Wages - Cemetery Groundskeeper	\$46,178.00		\$46,178.00		
525-00-00-5110	LONGEVITY		\$660.00		\$660.00	
525-00-00-5110	01-7184 - Longevity - Cemetery Groundskeeper	\$660.00		\$660.00		
525-00-00-5117	OVERTIME		\$100.00		\$100.00	
525-00-00-5150	SOCIAL SECURITY		\$3,533.00		\$3,533.00	
525-00-00-5150	01-7184 - FICA - Cemetery Groundskeeper	\$3,533.00		\$3,533.00		
525-00-00-5151	RETIREMENT		\$6,329.00		\$6,329.00	
525-00-00-5151	01-7184 - TMRS - Cemetery Groundskeeper	\$6,329.00		\$6,329.00		
525-00-00-5155	GROUP INSURANCE		\$10,168.00		\$10,168.00	
525-00-00-5155	01-7184 - Health Insurance - Cemetery Groundskeeper	\$9,799.00		\$9,799.00		
525-00-00-5155	Basic Life & AD&D Benefits - Cemetery Groundskeeper	\$63.00		\$63.00		
525-00-00-5155	01-7184 - Long Term Disability - Cemetery Groundskeeper	\$1.00		\$1.00		
525-00-00-5155	01-7184 - Dental - Cemetery Groundskeeper	\$305.00		\$305.00		
525-00-00-5156	WORKERS COMPENSATION		\$640.00		\$640.00	
525-00-00-5201	SUPPLIES		\$1,200.00		\$2,000.00	
525-00-00-5220	SMALL TOOLS		\$800.00		\$1,500.00	
525-00-00-5240	FUEL AND LUBE		\$3,100.00		\$4,250.00	
525-00-00-5320	EQUIPMENT/SOFTWARE MAINT		\$1,005.00		\$1,100.00	
525-00-00-5320	Pontem	\$1,005.00		\$1,100.00		
525-00-00-5340	GROUNDS MAINTENANCE		\$4,000.00		\$5,400.00	
525-00-00-5340	ROAD MAINTENANCE		\$2,000.00		\$2,000.00	
525-00-00-5401	COMMUNICATIONS		\$500.00		\$500.00	
525-00-00-5403	UTILITIES		\$2,100.00		\$2,100.00	
525-00-00-5505	PROFESSIONAL SERVICES		\$48,750.00		\$58,250.00	
525-00-00-5505	Grave Services	\$42,750.00		\$52,250.00		
525-00-00-5505	Architect/Eng	\$0.00		\$0.00		
525-00-00-5505	Seasonal contractor-mowing	\$6,000.00		\$6,000.00		
525-00-00-5507	CREDIT CARD PROCESSING FEES		\$0.00		\$0.00	
525-00-00-5513	RECORDING FEES		\$1,200.00		\$1,200.00	
525-00-00-5515	UNIFORMS		\$725.00		\$725.00	
525-00-00-5516	CEMTERY PLOT LOCATION		\$0.00		\$0.00	
525-00-00-5525	LEGAL SERVICES		\$0.00		\$0.00	
525-00-00-5540	PROPERTY INSURANCE		\$375.00		\$375.00	
525-00-00-5560	ADMIN SUPPORT		\$12,000.00		\$12,000.00	
525-00-00-5570	EQUIPMENT RENTAL		\$0.00		\$0.00	
525-00-00-5601	ADVERTISING		\$0.00		\$0.00	
525-00-00-5652	PURCHASE OF PLOT		\$0.00		\$0.00	
525-00-00-5655	EQUIPMENT RENTAL		\$880.00		\$880.00	
525-00-00-5900	CONTINGENCY		\$3,000.00		\$3,000.00	
525-00-00-6000	CAPITAL OUTLAY		\$0.00		\$650,000.00	
525-00-00-6013	EQUIPMENT		\$0.00		\$0.00	
525-00-00-6060	REAL PROPERTY		\$100,000.00		\$0.00	

\$815,800.00 Total Revenues
 \$812,888.00 Total Expenses
 2,912.00

ACCOUNT ID	Description	Requested [1] Sub-lines	FY25 Requested [1]	Progress) Sub-lines	FY25 (In Progress)
601-00-00-4005	SALES TAX		\$1,730,296.00		\$1,114,522.00
601-00-00-4006	SALES TAX		\$0.00		\$0.00
601-00-00-4047	LEASE AGREEMENT		\$18,050.00		\$18,050.00
601-00-00-4381	GTG SETTLEMENT TRUST FUNDS		\$0.00		\$0.00
601-00-00-4385	LOAN PROCEEDS		\$0.00		\$0.00
601-00-00-4400	INTEREST INCOME		\$250,000.00		\$250,000.00
601-00-00-4558	BEDC GRANT RECEIPTS		\$20,000.00		\$20,000.00
601-70-00-5101	BEDC OPERATIONAL SALARIES		\$589,403.99		\$236,110.00
601-70-00-5116	LONGEVITY		\$1,380.00		\$1,380.00
601-70-00-5117	OVERTIME		\$0.00		\$0.00
601-70-00-5150	SOCIAL SECURITY		\$41,835.80		\$17,699.08
601-70-00-5151	RETIREMENT		\$79,570.00		\$30,169.84
601-70-00-5155	GROUP INSURANCE		\$61,327.89		\$20,443.89
601-70-00-5156	WORKERS COMPENSATION		\$865.00		\$865.00
601-70-00-5201	OPERATIONAL SUPPLIES (OFFICE)		\$2,500.00		\$1,800.00
601-70-00-5202	POSTAGE		\$200.00		\$200.00
601-70-00-5206	OFFICE EQUIPMENT		\$3,000.00		\$3,000.00
601-70-00-5301	MAINT OF EQUIPMENT		\$1,000.00		\$1,000.00
601-70-00-5331	INDUSTRIAL PARK MAINT EXP		\$6,000.00		\$6,000.00
601-70-00-5345	BUILDING REPAIRS AND MAINT.		\$5,000.00		\$5,000.00
601-70-00-5401	COMMUNICATIONS		\$7,500.00		\$1,875.00
601-70-00-5402	OFFICE RENTAL		\$43,200.00		\$10,800.00
601-70-00-5403	UTILITIES		\$4,000.00		\$1,000.00
601-70-00-5505	PROFESSIONAL SERVICES		\$65,000.00		\$25,000.00
601-70-00-5505	Corix Study	\$0.00		\$0.00	
601-70-00-5505	unidentified	\$65,000.00		\$25,000.00	
601-70-00-5518	AUDIT		\$4,500.00		\$4,500.00
601-70-00-5525	LEGALS		\$75,000.00		\$75,000.00
601-70-00-5540	PROPERTY INSURANCE		\$2,500.00		\$0.00
601-70-00-5574	CITY PROJECTS AND PROGRAMS		\$1,497,000.00		\$1,025,000.00
601-70-00-5574	Sports Complex Study	\$25,000.00		\$25,000.00	
601-70-00-5574	Downtown Lighting project	\$141,500.00		\$0.00	
601-70-00-5574	Agnes St Ext proj - grant match	\$123,000.00		\$0.00	
601-70-00-5574	Sports Complex study	\$0.00		\$0.00	
601-70-00-5574	Transportation Master Plan 50%	\$0.00		\$0.00	
601-70-00-5574	Intersect Improv study	\$207,500.00		\$0.00	
601-70-00-5574	Blakey Ln St. Extension	\$1,000,000.00		\$1,000,000.00	
601-70-00-5574	South St Ext to Lovers Ln	\$0.00		\$0.00	
601-70-00-5575	CITY SHARED SERVICES		\$10,000.00		\$20,000.00
601-70-00-5580	EMPLOYEE BOND		\$84,560.00		\$84,560.00
601-70-00-5580	BIP Fiber	\$84,560.00		\$84,560.00	
601-70-00-5596	MAIN STREET PROG SUPPORT		\$25,000.00		\$25,000.00
601-70-00-5598	CITY ADMINISTRATIVE SUPPORT		\$25,000.00		\$25,000.00
601-70-00-5603	MARKETING TRAVEL		\$1,500.00		\$1,500.00
601-70-00-5604	BUSINESS DEVELOPMENT		\$1,000.00		\$2,500.00
601-70-00-5605	TRAINING TRAVEL		\$1,500.00		\$3,500.00
601-70-00-5615	NEWS, SUBSCRIPTIONS AND PUBLICATIONS		\$20,000.00		\$20,000.00
601-70-00-5631	BONDS FOR BEDC OFFICERS		\$1,000.00		\$1,000.00
601-70-00-5632	CAL/MISC ADV AND SPONSORSHIP		\$10,000.00		\$10,000.00
601-70-00-5634	ADDITIONAL/REG ADV AND MARKETING		\$5,000.00		\$5,000.00
601-70-00-5636	DIGITAL ADV AND MARKETING		\$30,000.00		\$30,000.00
601-70-00-5637	SPECIAL ADV AND MARKETING		\$2,000.00		\$2,000.00
601-70-00-5641	ADULT EDUC AND WORKFORCE DEVELOPMENT		\$20,000.00		\$25,000.00
601-70-00-5643	SPL RETAIL RECRUITING		\$15,000.00		\$15,000.00
601-70-00-5650	SPL PRJT BUS RETEN AND EXPAN		\$50,000.00		\$75,000.00
601-70-00-5691	CLOSING COSTS		\$25,000.00		\$25,000.00
601-70-00-5900	CONTINGENCY		\$50,000.00		\$25,000.00
601-70-00-6711	BUS INDUSTRIAL PARK IMPROV		\$1,230,088.00		\$200,000.00
601-70-00-7155	GO REFUNDING 2017-PRINCIPAL		\$70,000.00		\$65,000.00
601-70-00-7156	GO REFUNDING 2017-INTEREST		\$15,000.00		\$17,600.00

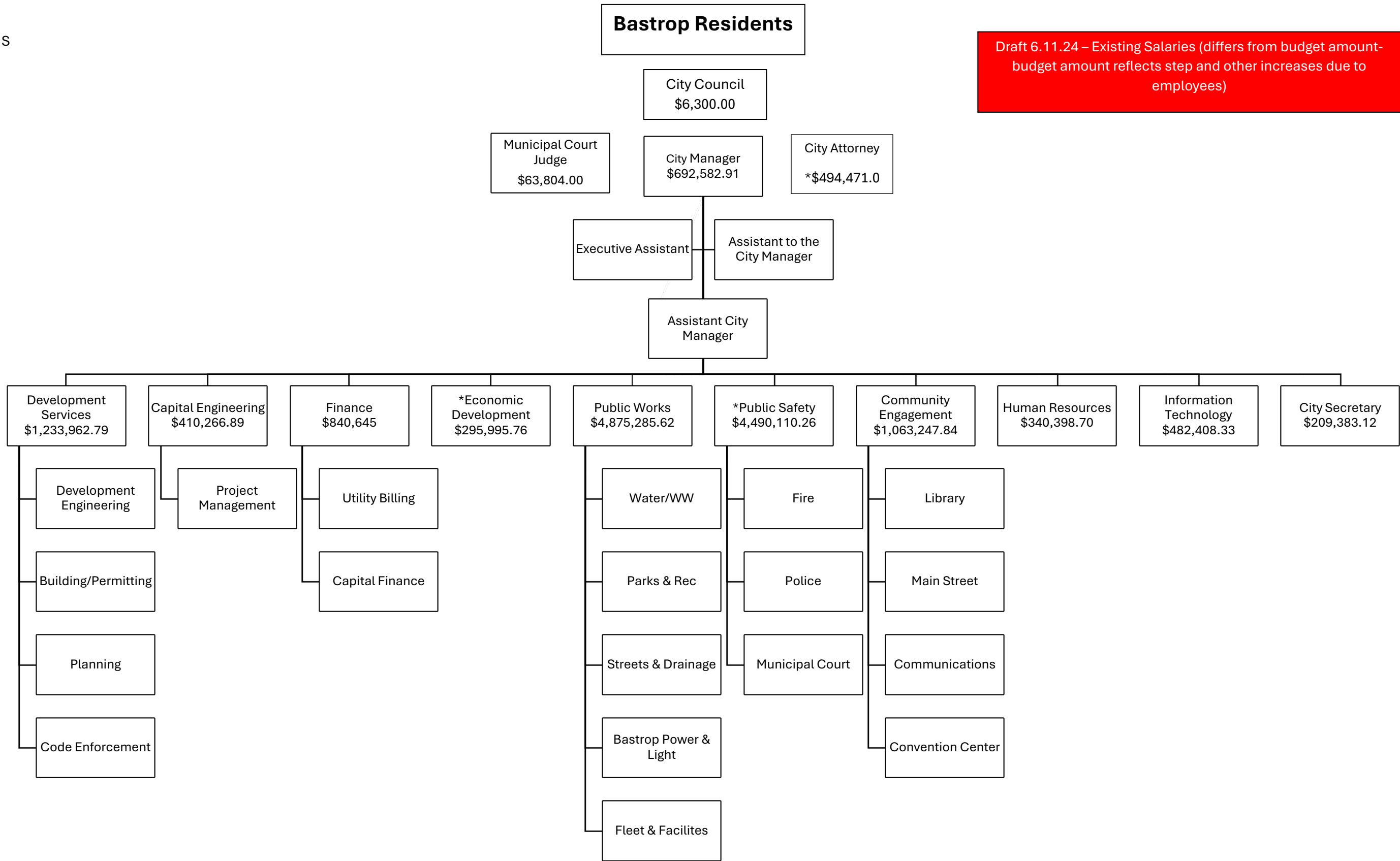
ACCOUNT ID	Description	2024 Budgeted	FY25 (In Progress)
710-00-00-4001	COMMERCIAL-CURRENT-M AND C	\$128,141.00	\$128,141.00
710-00-00-4002	COMMERCIAL-DELINQUENT-M AND C	\$0.00	\$0.00
710-00-00-4003	COMMERCIAL-FLAT-CURRENT M AND C	\$27,506.00	\$27,506.00
710-00-00-4004	MULTIFAMILY-M AND C	\$48,070.00	\$48,070.00
710-00-00-4005	SINGLE FAMILY-FLAT-CURRENT-M AND C	\$17,850.00	\$17,850.00
710-00-00-4006	SINGLE FAMILY-FLAT-DELINQ-M AND C	\$100.00	\$100.00
710-00-00-4007	PENALTIES AND INTEREST M AND C	\$125.00	\$125.00
710-00-00-4008	PID PRORATED FEES-M AND C	\$0.00	\$0.00
710-00-00-4011	COMMERCIAL-CURRENT-CIP	\$84,848.00	\$84,848.00
710-00-00-4012	COMMERCIAL-DELINQ-CIP	\$0.00	\$0.00
710-00-00-4013	MULTIFAMILY-CIP	\$72,639.00	\$72,639.00
710-00-00-4015	SINGLE FAMILY-CURRENT-CIP	\$193,800.00	\$193,800.00
710-00-00-4016	SINGLE FAMILY-DELINQ-CIP	\$750.00	\$750.00
710-00-00-4017	PENALTIES AND INTEREST-CIP	\$450.00	\$450.00
710-00-00-4018	PID PRORATED FEES-CIP	\$0.00	\$0.00
710-00-00-4043	MAINTENANCE FEE-PAR	\$0.00	\$0.00
710-00-00-4313	OTHER INCOME	\$0.00	\$0.00
710-00-00-4400	INTEREST EARNED	\$7,000.00	\$7,000.00
710-00-00-5300	MAINTENANCE AND OPERATION:	\$111,144.00	\$111,144.00
710-00-00-5403	UTILITIES		\$0.00
710-00-00-5505	PROFESSIONAL SERVICES	\$6,000.00	\$6,000.00
710-00-00-5523	PROPERTY TAX COLLECT/APPRaisal	\$1,725.00	\$1,725.00
710-00-00-5525	LEGAL SERVICES	\$5,000.00	\$5,000.00
710-00-00-5526	LEGAL SERVICES - TAXES	\$250.00	\$250.00
710-00-00-5560	ADMIN SUPPORT	\$5,000.00	\$5,000.00
710-00-00-5601	ADVERTISING	\$0.00	\$0.00
710-00-00-5628	REIMB FOR OVERPMT	\$0.00	\$0.00
710-00-00-5629	REIMBURSEMENT TO DEVELOPME	\$355,000.00	\$355,000.00
710-00-00-5900	CONTINGENCY	\$0.00	\$0.00
710-00-00-8123	TRANS OUT-DEBT SERV (CC BONDS	\$74,900.00	\$74,900.00

\$581,279.00 TOTAL REVENUE
 \$559,019.00 TOTAL EXPENSES

 22,260.00

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Draft 6.11.24 – Existing Salaries (differs from budget amount- budget amount reflects step and other increases due to employees)



City Attorney: *Average of the last three years
 Economic Development: *Includes the BARE position and CM stipend for serving as Interim EDC Director
 Public Safety: *Includes the proposed 2 new Police Department positions

Position No.	Position	Fund - Department	GL Account #	FTE	Annual Salary
101-01-00-00	Mayor	General Fund - City Council	101-01-00	1	\$ 1,800.00
101-01-00-01	Council Member - 1	General Fund - City Council	101-01-00	1	\$ 900.00
101-01-00-02	Council Member - 2	General Fund - City Council	101-01-00	1	\$ 900.00
101-01-00-03	Council Member - 3	General Fund - City Council	101-01-00	1	\$ 900.00
101-01-00-04	Council Member - 4	General Fund - City Council	101-01-00	1	\$ 900.00
101-01-00-05	Council Member - 5	General Fund - City Council	101-01-00	1	\$ 900.00
101-03-00-00	City Manager	General Fund - City Manager	101-03-00	1	\$ 230,000.00
101-03-01-01	Asst CM - Dev Svcs	General Fund - City Manager	101-03-00	1	\$ 158,765.10
101-03-02-01	Assistant to City Manager	General Fund - City Manager	101-03-00	1	\$ 90,563.00
101-03-03-01	Executive Admin Asst to CM	General Fund - City Manager	101-03-00	1	\$ 59,800.00
101-04-00-00	City Secretary	General Fund - City Secretary	101-04-00	1	\$ 95,139.98
101-04-01-01	Asst City Secretary	General Fund - City Secretary	101-04-00	1	\$ 69,230.20
101-05-00-00	CFO / Director	General Fund - Finance	101-05-00	1	\$ 130,590.46
101-05-01-01	Asst Finance Director	General Fund - Finance - Utilities	101-05-00	1	\$ 88,347.22
101-05-02-01	Customer Service Supervisor	General Fund - Finance - Utilities	101-05-05	1	\$ 74,713.00
101-05-04-01	Finance Specialist, Senior	General Fund - Finance	101-05-00	1	\$ 50,440.00
101-05-04-02	Finance Specialist Senior	General Fund - Finance	101-05-00	1	\$ 50,440.00
101-05-06-01	Finance Coordinator	General Fund - Finance	101-05-00	1	\$ 61,292.92
101-05-07-01	Project Mgr - Captial Improvement	General Fund - Finance	101-05-00	1	\$ 69,000.00
101-05-08-01	Lead Customer Service Rep	General Fund - Finance - Utilities	101-05-05	1	\$ 51,750.40
101-05-08-02	Customer Service Specialist I / II	General Fund - Finance - Utilities	101-05-05	1	\$ 39,707.20
101-05-08-03	Customer Service Specialist I / II	General Fund - Finance - Utilities	101-05-05	1	\$ 41,683.20
101-06-00-00	Director	General Fund - Human Resources	101-06-00	1	\$ 130,747.50
101-06-04-01	Human Resource Coordinator	General Fund - Human Resources	101-06-00	0.875	\$ 65,338.00
	Executive Admin Asst	Human Resources		0	
101-06-05-01	Customer Svc Spec	General Fund - Human Resources	101-06-00	1	\$ 76,648.00
101-07-00-00	Data Systems Director	General Fund - Information Technology	101-07-00	1	\$ 99,649.68
101-07-03-01	System Administrator	General Fund - Information Technology	101-07-00	1	\$ 70,910.32
101-07-03-02	System Administrator (Public Safety)	General Fund - Information Technology	101-07-00	1	\$ 69,180.80
101-07-04-01	GIS Manager	General Fund - Information Technology	101-07-00	1	\$ 78,150.54
101-07-05-01	GIS Analyst	General Fund - Information Technology	101-07-00	1	\$ 62,774.40

101-07-08-01	IT GIS Intern	General Fund - Information Technology	101-07-00	0.25	\$	9,198.80
SPLIT-00-02	Community Engagement Director	General Fund - Community Engagement - Admin	101-08-10	0	\$	38,548.69
SPLIT-00-02	Executive Admin Asst	General Fund - Community Engagement - Admin	101-08-10	0	\$	16,023.28
SPLIT-00-05	Community Impact Manager (formerly Main St Manager)	General Fund - Community Engagement - Admin	101-08-10	0.5	\$	41,053.35
101-08-06-01	Public Information Manager	General Fund - Community Engagement - Communication	101-08-85	1	\$	92,732.12
101-08-09-01	Digital Media Specialist	General Fund - Community Engagement - Communication	101-08-85	1	\$	58,427.20
101-08-10-01	Digital Media Designer	General Fund - Community Engagement - Communication	101-08-85	1	\$	54,246.40
101-09-00-00	Chief of Police	General Fund - Police Department - Admin	101-09-10	1	\$	112,507.20
101-09-02-01	Lieutenant	General Fund - Police Department - Admin	101-09-10	1	\$	95,430.40
101-09-02-02	Lieutenant	General Fund - Police Department - Admin	101-09-10	1	\$	95,430.40
101-09-06-01	Police Detective	General Fund - Police Department - CID	101-09-21	1	\$	66,328.08
101-09-06-02	Police Detective	General Fund - Police Department - CID	101-09-21	1	\$	71,614.40
101-09-06-03	Police Detective	General Fund - Police Department - CID	101-09-21	1	\$	69,822.48
101-09-06-04	Police Detective	General Fund - Police Department - CID	101-09-21	1	\$	87,276.80
101-09-06-05	Police Detective	General Fund - Police Department - CID	101-09-21	1	\$	71,614.40
101-09-04-01	Sergeant	General Fund - Police Department - Patrol	101-09-22	1	\$	82,773.60
101-09-04-02	Sergeant	General Fund - Police Department - Patrol	101-09-22	1	\$	82,773.60
101-09-04-03	Sergeant	General Fund - Police Department - Patrol	101-09-22	1	\$	80,764.32
101-09-04-04	Sergeant	General Fund - Police Department - CID	101-09-21	1	\$	89,150.88
101-09-04-05	Sergeant	General Fund - Police Department - Patrol	101-09-22	1	\$	80,764.32
101-09-04-06	Sergeant - Community Resource	General Fund - Police Department - Crime Prevention	101-09-23	1	\$	86,966.88
101-09-08-01	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	60,234.72
101-09-08-02	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	60,234.72
101-09-08-03	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	66,328.08
101-09-08-04	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	66,328.08
101-09-08-05	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	64,864.80
101-09-08-06	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	63,292.32
101-09-08-07	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	66,328.08
101-09-08-08	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	60,234.72
101-09-08-09	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	63,292.32
101-09-08-10	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	63,292.32
101-09-08-11	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	66,328.08
101-09-08-12	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	61,741.68
101-09-08-13	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	60,234.72
101-09-08-14	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	54,709.20
101-09-08-15	Police Officer	General Fund - Police Department - Patrol	101-09-22	1	\$	54,709.20

101-09-08-16	Police Officer	General Fund - Police Department - Patrol	101-09-22	1 \$	54,709.20
101-09-10-01	Police Cadet	General Fund - Police Department - Patrol	101-09-22	0 \$	54,709.20
101-09-10-02	Police Cadet	General Fund - Police Department - Patrol	101-09-22	0 \$	-
101-09-10-03	Police Cadet	General Fund - Police Department - Patrol	101-09-22	0 \$	54,709.20
101-09-10-04	Police Cadet	General Fund - Police Department - Patrol	101-09-22	0 \$	54,709.20
101-09-10-05	Police Cadet	General Fund - Police Department - Patrol	101-09-22	0 \$	52,104.00
101-09-10-05	Police Cadet	General Fund - Police Department - Patrol	101-09-22	0 \$	52,104.00
101-09-15-01	Senior Record Technician	General Fund - Police Department - Admin	101-09-10	1 \$	50,627.20
101-09-16-01	Records Technician	General Fund - Police Department - Admin	101-09-10	1 \$	44,740.80
101-09-18-01	Executive Admin Asst	General Fund - Police Department - Admin	101-09-10	1 \$	50,523.20
101-09-19-01	Crime Victim Advocate	General Fund - Police Department - Admin	101-09-10	1 \$	48,193.60
101-09-20-01	Evidence Technician	General Fund - Police Department - Admin	101-09-10	1 \$	47,008.00
101-09-21-01	Open Records Clerk	General Fund - Police Department - Admin	101-09-10	1 \$	44,740.80

101-11-00-00	Fire Chief	General Fund - Fire - Admin	101-11-10	1 \$	104,632.06
101-11-01-01	Fire Asst Chief	General Fund - Fire - Admin	101-11-10	1 \$	99,649.68
101-11-02-01	Lieutenant	General Fund - Fire - Operations	101-11-11	1 \$	71,256.64
101-11-02-02	Lieutenant	General Fund - Fire - Operations	101-11-11	1 \$	73,032.96
101-11-02-03	Lieutenant	General Fund - Fire - Operations	101-11-11	1 \$	69,538.56
101-11-05-01	Firefighter	General Fund - Fire - Operations	101-11-11	1 \$	54,541.76
101-11-05-02	Firefighter	General Fund - Fire - Operations	101-11-11	1 \$	55,910.40
101-11-05-03	Firefighter	General Fund - Fire - Operations	101-11-11	1 \$	54,541.76
101-11-05-04	Firefighter	General Fund - Fire - Operations	101-11-11	1 \$	54,541.76
101-11-05-05	Firefighter	General Fund - Fire - Operations	101-11-11	1 \$	57,308.16
101-11-05-06	Firefighter	General Fund - Fire - Operations	101-11-11	1 \$	54,541.76
101-11-08-01	Executive Admin Asst	General Fund - Fire - Admin	101-11-10	1 \$	44,657.60

101-12-01-01	Court Administrator	General Fund - Municipal Court	101-12-00	1 \$	71,023.16
101-12-05-01	Court Clerk / Juvenile Cases	General Fund - Municipal Court	101-12-00	1 \$	53,185.60
101-12-06-01	Court Clerk / Trial Coordinator	General Fund - Municipal Court	101-12-00	1 \$	40,622.40
101-12-08-01	Municipal Court Clerk -- VOE	General Fund - Municipal Court	101-12-00	0.25 \$	6,245.20

SPLIT-00-01	Director	Planning / Engineering	101-16-00	0.5 \$	73,920.34
101-16-03-01	Project Manager	Planning / Engineering	101-16-00	1 \$	95,218.24
101-16-03-02	Project Manager	Planning / Engineering	101-16-00	1 \$	95,218.24
101-16-04-01	Project Manager Coord	Planning / Engineering	101-16-00	1 \$	66,005.16

101-21-00-00	Director	General Fund - Library	101-21-00	1 \$	94,973.06
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101-21-02-01	Access Services Supervisor	General Fund - Library	101-21-00	1	\$	57,037.50
101-21-02-02	Youth Services Librarian	General Fund - Library	101-21-00	1	\$	51,750.40
101-21-04-02	Librarian - Public Services	General Fund - Library	101-21-00	1	\$	54,371.20
101-21-04-03	Library Associate	General Fund - Library	101-21-00	1	\$	33,446.40
101-21-04-04	Library Associate	General Fund - Library	101-21-00	1	\$	36,004.80
101-21-04-05	Library Associate	General Fund - Library	101-21-00	1	\$	36,004.80
101-21-04-06	Library Associate	General Fund - Library	101-21-00	1	\$	36,004.80
101-21-04-08	Digital Media Specialist	General Fund - Library	101-21-00	1	\$	58,427.20
101-21-06-01	Library Clerk - PT/TEMP	General Fund - Library	101-21-00	0.5	\$	12,802.40
101-21-06-02	Library Clerk - PT/TEMP	General Fund - Library	101-21-00	0.5	\$	12,490.40
101-21-06-02	Library Clerk - PT/TEMP	General Fund - Library	101-21-00	0.5	\$	19,409.00
101-21-07-01	Library Clerk - Summer	General Fund - Library (funded by Friends of the Library)	101-21-00	0.25	\$	6,245.20
101-21-07-02	Library Clerk - Summer	General Fund - Library (funded by Friends of the Library)	101-21-00	0.25	\$	6,245.20
101-21-08-01	Executive Admin Asst	General Fund - Library	101-21-00	0.625	\$	28,613.00

101-22-01-01	Fleet & Facilities Manager	General Fund - Fleet & Facilities	101-22-00	1	\$	86,338.20
101-22-02-01	Fleet & Facilities Analyst	General Fund - Fleet & Facilities	101-22-00	1	\$	66,185.60
101-22-03--01	Crew Leader Building Maintenance/Custodial	General Fund - Fleet & Facilities	101-22-00	1	\$	46,883.20
101-22-04-01	Mechanic	General Fund - Fleet & Facilities	101-22-00	1	\$	58,718.40
101-22-05-01	Building Custodians	General Fund - Fleet & Facilities	101-22-00	1	\$	38,771.20
101-22-05-02	Building Custodians	General Fund - Fleet & Facilities	101-22-00	1	\$	46,092.80
101-22-05-03	Building Custodians	General Fund - Fleet & Facilities	101-22-00	1	\$	38,771.20
101-22-05-04	Building Custodians	General Fund - Fleet & Facilities	101-22-00	1	\$	46,092.80
101-22-06-01	Building Maintenance Worker	General Fund - Fleet & Facilities	101-22-00	1	\$	42,744.00
101-22-07-01	Executive Administrative Assistant	General Fund - Fleet & Facilities	101-22-00	1	\$	45,780.80

101-23-00-00	Parks & Rec Director	General Fund - Parks & Rec	101-23-00	1	\$	99,649.68
101-23-03-00	Crew Leader Parks	General Fund - Parks & Rec	101-23-00	1	\$	58,552.00
101-23-04-00	Equipment Operator	General Fund - Parks & Rec	101-23-00	1	\$	44,886.40
101-23-06-01	Maintenance Worker	General Fund - Parks & Rec	101-23-00	1	\$	39,707.20
101-23-06-02	Maintenance Worker	General Fund - Parks & Rec	101-23-00	1	\$	39,707.20
101-23-06-03	Maintenance Worker	General Fund - Parks & Rec	101-23-00	1	\$	41,724.80
101-23-06-04	Maintenance Worker	General Fund - Parks & Rec	101-23-00	1	\$	39,707.20
101-23-06-04	Seasonal Maintenance Worker	General Fund - Parks & Rec	101-23-00	0.185	\$	1,352.57
101-23-07-01	Main Tech AF (Athletic Field)	General Fund - Parks & Rec	101-23-00	1	\$	46,009.60
101-23-07-03	Facilities Maintenance Worker	General Fund - Parks & Rec	101-23-00	1	\$	49,545.60
101-23-10-00	Recreation Coordinator	General Fund - Parks & Rec	101-23-00	1	\$	49,254.40
101-23-15-01	Recreation Workers - Temp	General Fund - Parks & Rec	101-23-00	0.25	\$	7,571.20

101-23-15-02	Recreation Workers - Temp	General Fund - Parks & Rec	101-23-00	0.25	\$	7,571.20
101-23-15-03	Recreation Workers - Temp	General Fund - Parks & Rec	101-23-00	0.25	\$	7,571.20
101-23-15-04	Recreation Workers - Temp	General Fund - Parks & Rec	101-23-00	0.25	\$	7,956.00
101-23-15-05	Recreation Workers - Temp	General Fund - Parks & Rec	101-23-00	0.25	\$	7,571.20
101-23-15-06	Recreation Workers - Temp	Parks & Rec	101-23-00	0.25	\$	7,571.20
101-23-15-07	Recreation Workers - Temp	Parks & Rec	101-23-00	0.25	\$	7,571.20
101-23-15-08	Recreation Workers - Temp	Parks & Rec	101-23-00	0.25	\$	7,571.20
SPLIT-00-04	Technician Public Works	Parks & Rec	101-23-00	0.5	\$	25,833.60

108-15-00-00	Director of Development Services	Development Services Fund - Planning	108-15-06	1	\$	130,590.46
108-15-03-01	Dev Svc Project Manager	Development Services Fund - Planning	108-15-06	1	\$	95,218.24
108-15-06-01	Sr. Inspector (Building/Electrical)	Development Services Fund - Planning - Building Inspection	108-15-18	1	\$	76,224.48
108-15-06-02	Sr. Inspector (Mechanical/Plumbing)	Development Services Fund - Planning - Building Inspection	108-15-18	1	\$	76,224.48
108-15-07-01	Construction Inspector	Development Services Fund - Planning	108-15-06	1	\$	76,224.48
108-15-08-01	Customer Services Supervisor	Development Services Fund - Planning - Customer Service	108-15-02	1	\$	78,218.14
108-15-09-01	Planner, Senior , GIS	Development Services Fund - Planning	108-15-06	1	\$	65,894.40
108-15-10-01	Planner	Development Services Fund - Planning	108-15-06	1	\$	59,797.92
108-15-11-01	Plan Reviewer/Inspector	Development Services Fund - Planning - Building Inspection	108-15-18	1	\$	76,244.48
108-15-15-01	Development Coordinator	Development Services Fund - Planning - Customer Service	108-15-02	1	\$	67,655.38
108-15-20-01	ACO / Code Compliance Ofcr	Development Services Fund - Planning - Building Inspection	108-15-18	1	\$	49,212.80
108-15-25-01	Technician	Development Services Fund - Planning - Customer Service	108-15-02	1	\$	44,720.00
108-15-25-02	Technician	Development Services Fund - Planning - Customer Service	108-15-02	1	\$	44,720.00
108-15-25-03	Technician	Development Services Fund - Planning - Customer Service	108-15-02	1	\$	44,720.00

110-18-00-00	Streets & Drainage Director	Street Mainienance Fund - Streets & Drainage	110-18-00	1	\$	97,219.22
110-18-01-00	Superintendent Streets & Drainage	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	86,111.48
110-18-03-00	Crew Leader Streets	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	53,040.00
110-18-03-01	Crew Leader Drainage	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	60,008.00
110-18-08-01	Equipment Operator, Senior	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	47,112.00
110-18-08-02	Equipment Operator, Senior	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	56,014.40
110-18-09-01	Equipment Operator	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	43,763.20
110-18-09-02	Equipment Operator	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	44,886.40
110-18-09-03	Equipment Operator	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	49,504.00
110-18-10-01	Maintenance Worker	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	39,707.20
110-18-10-02	Maintenance Worker	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	39,707.20
110-18-10-03	Maintenance Worker	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	40,705.60
110-18-10-04	Maintenance Worker	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	39,707.20
110-18-10-05	Maintenance Worker	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	39,707.20

110-18-10-06	Maintenance Worker	Street Maintenance Fund - Streets & Drainage	110-18-00	1	\$	39,707.20
SPLIT-01-04	Technician Public Works	Street Maintenance Fund - Streets & Drainage	110-18-00	0.5	\$	25,833.60

202-35-00-00	Director	Water/Wastewater Fund - Admin	202-35-10	1	\$	118,308.84
SPLIT-00-01	City Engineer	Water/Wastewater Fund - Admin	202-35-10	0.5	\$	73,920.34
202-35-01-01	Superintendent	Water/Wastewater Fund - Admin	202-35-10	1	\$	99,649.68
202-35-04-01	Foreman	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	59,966.40
202-35-06-01	Chief Plant Operator	Water/Wastewater Fund - WW Treatment	202-35-46	1	\$	67,745.60
202-35-06-02	Chief Plant Operator	Water/Wastewater Fund - Water Prod / Treatment	202-35-43	1	\$	62,899.20
202-35-07-01	Plant Operator B	Water/Wastewater Fund - WW Treatment	202-35-46	1	\$	67,891.20
202-35-07-02	Plant Operator B	Water/Wastewater Fund - WW Treatment	202-35-46	1	\$	43,700.80
202-35-07-04	Plant Operator B	Water/Wastewater Fund - Water Prod / Treatment	202-35-43	1	\$	57,116.80
202-35-08-01	Plant Operator C	Water/Wastewater Fund - WW Treatment	202-35-46	1	\$	51,854.40
202-35-08-02	Plant Operator C	Water/Wastewater Fund - Water Prod / Treatment	202-35-43	1	\$	60,132.80
202-35-08-03	Plant Operator C	Water/Wastewater Fund - WW Treatment	202-35-46	1	\$	49,358.40
202-35-08-04	Plant Operator C	Water/Wastewater Fund - Water Prod / Treatment	202-35-43	1	\$	50,585.60
202-35-09-01	Plant Operator D	Water/Wastewater Fund - Water Prod / Treatment	202-35-43	1	\$	43,700.80
202-35-09-02	Plant Operator D	Water/Wastewater Fund - Water Prod / Treatment	202-35-43	1	\$	44,824.00
202-35-12-01	Crew Leader - Systems Tech	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	58,552.00
202-35-13-01	Systems Technicians	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	50,814.40
202-35-13-02	Systems Technicians	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	41,683.20
202-35-13-03	Systems Technicians	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	41,683.20
202-35-13-04	Systems Technicians	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	41,683.20
202-35-13-05	Systems Technicians	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	42,744.00
202-35-13-06	Systems Technicians	Water/Wastewater Fund - Distrib & Collect	202-35-41	1	\$	42,744.00
202-35-17-01	Special Programs Coordinator	Water/Wastewater Fund - Admin	202-35-10	1	\$	6,008.00
202-35-18-01	Executive Admin Asst	Water/Wastewater Fund - Admin	202-35-10	1	\$	48,089.60

404-60-00-00	Director	Bastrop Power & Light Fund	404-60-00	1	\$	137,366.32
404-60-04-01	Superintendent	Bastrop Power & Light Fund	404-60-00	1	\$	112,984.30
404-60-08-01	Foreman	Bastrop Power & Light Fund	404-60-00	1	\$	100,131.20
404-60-12-01	Lineworker - Journeyman	Bastrop Power & Light Fund	404-60-00	1	\$	86,403.20
404-60-12-02	Lineworker - Journeyman	Bastrop Power & Light Fund	404-60-00	1	\$	93,038.40
404-60-13-01	Lineworker - Apprentice	Bastrop Power & Light Fund	404-60-00	1	\$	51,750.40
404-60-13-02	Lineworker - Apprentice	Bastrop Power & Light Fund	404-60-00	1	\$	53,040.00
404-60-14-01	Lineworker - Apprentice	Bastrop Power & Light Fund	404-60-00	1	\$	51,750.40
404-60-15-01	Executive Admin Asst	Bastrop Power & Light Fund	404-60-00	1	\$	52,956.80

SPLIT-00-02	Director - Community Engagement	HOT Fund - Convention Center	501-85-75	1	\$	110,139.12
SPLIT-00-03	Executive Admin Asst	HOT Fund - Convention Center	501-85-75	1	\$	45,780.80
SPLIT-00-05	Community Impact Manager (formerly Main St Manager)	HOT Fund - Main St	501-85-80	0.5	\$	41,053.35
501-85-06-01	Maintenance Supervisor	HOT Fund - Convention Center	501-85-75	1	\$	51,854.40
501-85-07-02	Facility Attendant Conv Center	HOT Fund - Convention Center	501-85-75	1	\$	47,195.20
501-85-07-03	Facility Attendant Conv Ctr (Temp)	HOT Fund - Convention Center	501-85-75	0.25	\$	19,853.60
501-85-08-01	Special Events Worker	HOT Fund - Convention Center	501-85-75	1	\$	39,707.20
501-85-08-02	Special Events Worker	HOT Fund - Main St	501-85-80	1	\$	39,707.20

525-00-05-01	Groundskeeper	Cemetery	525-00-00	1	\$	45,947.20
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601-70-00-00- **Part time & Executive Director** \$ 55,416.00

601-70-00-00	BARE	BEDC	101-70-00	1	\$	37,500.00
601-70-04-01	BEDC Operation Mgr	BEDC	101-70-00	1	\$	97,270.68

12,483,222.00



Date: May 20, 2024

To: Ms. Tanya Cantrell, Director Human Resources

From: Matt Weatherly, President Public Sector Personnel Consultants (“PSPC”)

Re: Compensation Survey and Pay Plan Updating

BACKGROUND

PSPC has completed a City-wide compensation survey update and offers the following findings and recommendations.

Study Performed to:

- 1) Determine the City’s current market competitiveness.
- 2) Provide data for any possible modifications to pay plans for budget planning.

SNAPSHOT - FINDINGS

City of Bastrop is:

- 1) Slightly Below Market for Some Jobs:
 - a. 35% of civilian jobs surveyed fall -5% or more below market
 - b. Police and Fire overall average -5% below market, more for some ranks
- 2) The Market Continues to Move:
 - a. Pay and Pay Ranges in Market have grown an average of 18% since 2021 Study.
 - b. Pay ranges in market projected to move 3.0% to 4.0% for 2025.

MARKET COMPARISON EMPLOYERS

Data from the following approved cities were targeted in the survey comparisons:

Boerne	Granbury
Brenham	Hutto
Bridgeport	Kerrville
Burnet	Leander
Copperas Cove	Lockhart
Dripping Springs	Pflugerville
Elgin	Seguin
Fredericksburg	Smithville
Georgetown	

Data from the private sector was also collected where available using Economic Research Institute’s Salary Assessor for Bastrop County.

APPLYING THE DATA – FY 2025 PLANNING

- 1) Re-Aligning to Market:
 - a. Proposed Pay Grade Adjustments for jobs below market.
 - b. 3% Cost of Living / Inflationary Increase to Civilian Pay Table.
 - c. Market adjustments by Rank for Police and Fire.

Attachments – Proposed Pay Tables for FY 2025



June 3, 2024

City # 00092

City of Bastrop
P.O. Box 427
Bastrop, TX 78602-0427

Subject: 2025 City Contribution Rate

Your city’s 2025 monthly combined rate is shown below. The combined rate includes your city’s full retirement rate and supplemental death benefit rate, if applicable. These rates were determined by your city’s December 31, 2023 actuarial valuation.

Normal Cost	10.48 %
Prior Service	<u>2.58</u>
Full Retirement	13.06 %
Supplemental Death Benefit	<u>0.23</u>
Combined Contribution	13.29 %

Detailed information on your city’s TMRS plan is contained in the attached report.

The December 31, 2023 valuation reflects changes in actuarial assumptions based on the results of TMRS’ four-year experience study that was completed in 2023. Details of these changes can be found at tmrs.com.

If you have questions about your city’s contribution rate, please contact me at 512-225-3760 or lhardy@tmrs.com.

Sincerely,

Leslee S. Hardy, ASA, EA, FCA, MAAA
Director of Plan Design & Funding

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Your City's TMRS Benefits	A summary of plan provisions in effect as of April 1, 2024.	2
Calculation of Contribution Requirements	Details the calculation of the Full Retirement Rate (ADEC) and the Supplemental Death Benefit Rate, if applicable, for your city.	3
UAAL/OAAL Amortization Bases and Payments	Information on the Unfunded Actuarial Accrued Liability (UAAL)/Overfunded Actuarial Accrued Liability (OAAL) amortization bases and payments for your city.	4
Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report	A detailed reconciliation of changes in your city's Full Retirement Rate (ADEC) since the prior valuation.	5
Historical and Projected Accumulation of the BAF Balance	This schedule provides your city with historical cash flows, interest credits and the year-end balance of its Benefit Accumulation Fund (BAF), as well as projected values for calendar years 2024 and 2025.	7
Rate Stabilization Techniques	A summary of the techniques currently available to assist cities in stabilizing their contribution rates.	8
Risks Associated with Measuring the Actuarial Accrued Liability and Actuarially Determined Employer Contribution	An explanation of risk measurements associated with your city's TMRS plan.	9

Executive Summary

Valuation as of	12/31/2023	12/31/2022
Membership as of the Valuation Date		
• Number of		
- Active Members	162	149
- Retirees and beneficiaries	72	73
- Inactive Members	<u>129</u>	<u>110</u>
- Total	363	332
• Prior year's payroll provided by TMRS	\$ 10,810,014	\$ 9,244,608
• Valuation Payroll	11,176,187	9,278,394
Benefit Accumulation Fund (BAF) Assets		
• Market BAF Balance	\$ 29,143,239	\$ 25,436,277
• BAF crediting rate	11.92 %	(7.42) %
• Interest credited on beginning BAF balance	\$ 3,032,394	\$ (1,811,245)
• Employer contributions	1,139,392	3,080,416
• Employee contributions	558,215	554,677
• Benefit and refund payments	1,023,040	802,706
Actuarial Value of Assets (AVA)		
• Market BAF Balance	\$ 29,143,239	\$ 25,436,277
• Actuarial Value of Assets (AVA)	29,797,714	27,338,682
• AVA as a Percentage of BAF	102.2 %	107.5 %
• Return on AVA	6.53	6.90
Actuarial Information		
• Actuarial Accrued Liability (AAL)	\$ 33,704,273	\$ 31,566,734
• Actuarial Value of Assets (AVA)	29,797,714	27,338,682
• Unfunded Actuarial Accrued Liability (UAAL)	3,906,559	4,228,052
• UAAL as % of pay	36.1 %	45.7 %
• Funded Ratio (AVA/AAL)	88.4	86.6
• Employer Normal Cost Rate	10.48	10.06
• Prior Service Rate	2.58	3.26
Contribution Rates		
• Employee	2025 7.00 %	2024 7.00 %
• Full Retirement (ADEC)	13.06	13.32
• Supplemental Death Benefit	0.23	0.27
Combined Employer Contribution Estimates		
• Projected payroll	2025 \$ 11,483,532	2024 \$ 9,533,550
• Combined Contribution Rate	13.29 %	13.59 %
• Estimated employer contribution	\$ 1,526,161	\$ 1,295,609

Note: Results from prior year reflect the plan provisions shown on the next page.

Your City's TMRS Benefits

Plan provisions are adopted by your city's governing body from the options available in the TMRS Act. Your city's plan provisions in effect as of April 1, 2024 were as follows:

Employee Contribution Rate	7%
City Matching Ratio	2 : 1
Years Required for Vesting	5
Retirement Eligibility (Age/Service)	60/5, AnyAge/25
Updated Service Credit	100% Repeating Transfers
Retiree Cost of Living Adjustment (COLA)	70% of CPI Retroactive Repeating
Supplemental Death Benefit to Active Members	Yes
Supplemental Death Benefit to Retirees	Yes

If you have any questions about your city's benefit provisions or would like to discuss plan changes, please contact the City Services Department at cityservices@tmrs.com or call Colin Davidson at 512-225-3742.

Calculation of Contribution Requirements

From Valuation Report as of

	<u>December 31, 2023</u>		<u>December 31, 2022</u>	
	New Assumptions	Old Assumptions		
1. Prior year's payroll reported to TMRS	\$ 10,810,014	\$ 10,810,014	\$	9,244,608
2. Valuation Payroll	11,176,187	11,176,187		9,278,394
3. Employer Normal Cost Rate	10.48%	10.15%		10.06%
4. Actuarial Accrued Liability				
a. Active Members	\$ 18,408,802	\$ 18,473,616	\$	17,195,410
b. Inactive Members	4,313,644	4,336,008		3,112,417
c. Annuitants	<u>10,981,827</u>	<u>11,118,250</u>		<u>11,258,907</u>
d. Total Actuarial Accrued Liability	\$ 33,704,273	\$ 33,927,874	\$	31,566,734
5. Actuarial Value of Assets	<u>29,797,714</u>	<u>29,797,714</u>		<u>27,338,682</u>
6. Unfunded Actuarial Accrued Liability (4d - 5)	\$ 3,906,559	\$ 4,130,160	\$	4,228,052
7. Funded Ratio (5 / 4d)	88.4 %	87.8 %		86.6 %
8. Equivalent single amortization period*	19.4 Years	19.4 Years		20.4 Years
9. Assumed payroll growth rate	2.75 %	2.75 %		2.75 %
<hr/>				
Contribution Rates:	2025			2024
<hr/>				
10. Full Retirement				
a. Normal Cost	10.48 %	10.15 %		10.06 %
b. Prior Service	<u>2.58</u>	<u>2.73</u>		<u>3.26</u>
c. Full Retirement	13.06 %	12.88 %		13.32 %
11. Supplemental Death Benefit	0.23	0.28		0.27
12. Combined Contribution	13.29 %	13.16 %		13.59 %

* New losses are laddered over a 20-year period.

UAAL/OAAL Amortization Bases and Payments

Year Established	Description	Years Remaining	Remaining Base	Payment
2013	2013 Valuation (Fresh Start)	20	\$ 2,687,250	\$ 194,748
2014	2014 Experience	20	(14,875)	(1,078)
2015	2015 Experience	22	162,974	11,099
2015	2015 Actuarial Changes	22	176,733	12,036
2016	2016 Experience	18	47,867	3,727
2017	2017 Experience	19	107,561	8,069
2018	2018 Experience	20	164,162	11,897
2019	2019 Experience	21	96,000	6,737
2019	2019 Actuarial Changes	21	125,496	8,807
2020	2020 Experience	17	70,706	5,731
2021	2021 Experience	18	272,060	21,183
2022	Lump Sum Contribution 2022	20	(1,989,965)	(144,215)
2022	2022 Experience	19	93,004	6,977
2022	2022 Benefit Change	19	2,201,799	165,175
2023	2023 Experience	19	(70,612)	(5,297)
2023	2023 Actuarial Changes	19	<u>(223,601)</u>	<u>(16,774)</u>
Total			3,906,559	288,822

TMRS amortizes the UAAL/OAAL through the process of laddering each base created during the valuation process. The city's UAAL/OAAL equals the total of the remaining amortization bases. The city's Prior Service Rate equals the total amortization payments divided by the Valuation Payroll (Item 2 of the prior page).

Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report

Actuarial valuations are based on long-term assumptions, and results in a specific year can, and almost certainly will, differ as actual plan experience deviates from the assumptions. The following table provides a detailed breakdown of changes in your city's Full Retirement Rate (ADEC) from 2024 to 2025. A brief description of such changes follows the table.

Change in Full Retirement Rate	
Full Retirement Rate from 12/31/2022 Valuation (2024 Rate)	9.95 %
Benefit Changes	3.37 %
Return on Actuarial Value of Assets	0.05
Contributions/Fully Amortized Prior Bases	0.08
Payroll Growth	(0.48)
Normal Cost	0.09
Liability Growth	(0.18)
Subtotal Experience Change	2.93 %
Actuarial Changes	0.18
Total Change	3.11 %
Full Retirement Rate from 12/31/2023 Valuation (2025 Rate)	13.06 %

Benefit Changes - Shows the increase or decrease in the contribution rate associated with any plan changes.

Return on Actuarial Value of Assets (AVA) - Shows the change in the contribution rate associated with the return on the AVA being different than the assumed 6.75%. For the year ending December 31, 2023, the return on an AVA basis was 6.53%. The impact may show as 0.00% due to rounding.

Contributions/Fully Amortized Prior Bases - Shows the total increase or decrease in the contribution rate associated with contributions different than the Full Retirement Rate, the contribution lag (see below), and the impact of the amortization bases which become fully amortized as of this valuation since payments for those bases are no longer part of the Prior Service Rate calculation. Contributions different from the Full Retirement Rate may include phase-in contributions, contributions in excess of the Full Retirement Rate, and/or lump sum contributions. The effect of the contribution lag refers to the time delay between the actuarial valuation date and the date the contribution rate becomes effective (i.e., the Actuarial Valuation as of December 31, 2023 sets the rate effective for 2025). This impact is expected to become immaterial once a city is contributing the Full Retirement Rate and the Full Retirement Rate stabilizes.

Payroll Growth - Shows the increase or decrease in the contribution rate associated with higher or lower than expected growth in the city's overall payroll. The amortization payments were calculated assuming payroll grows at 2.75% per year. Overall payroll growth greater (less) than 2.75% will typically cause a decrease (increase) in the Prior Service Rate.

Normal Cost - Shows the increase or decrease in the contribution rate associated with changes in the average Normal Cost Rate for the city's active Members. The Normal Cost Rate for a Member is the contribution rate which, if applied to a Member's compensation throughout their period of anticipated covered service with the city, would be sufficient to meet all benefits payable on their behalf. The salary-weighted average of the individual rates is the city's total Normal Cost Rate. The employer Normal Cost Rate is the pay-weighted average of the individual Normal Cost Rates less the Member Contribution Rate and will generally increase (decrease) as the average entry age of the group increases (decreases).

Liability Growth - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the city's overall plan liabilities. The most significant sources for variance will be turnover and individual salary increases differing from the assumptions.

Actuarial Changes - Shows the increase or decrease in the contribution rate associated with changes in actuarial assumptions based on the results of the 2023 experience study.

Historical and Projected Accumulation of the BAF Balance

Year Ending December 31 (1)	Payroll for the Year (2)	Effective Retirement Contribution Rate ^a (3)	Employer Contributions for the Year (4)	Employee Contributions for the Year (5)	Benefit Payments (6)	External Cash Flow for the Year (7)	Interest Credit (8)	BAF Balance ^b (9)
		(4) / (2)				(4) + (5) + (6)		
2021	\$ 8,294,447	11.47%	\$ 951,374	\$ 497,667	\$ (812,524)	\$ 636,517	\$ 2,596,138	\$ 24,415,135
2022	9,244,608	33.32%	3,080,416	554,677	(802,706)	2,832,387	(1,811,245)	25,436,277
2023	10,810,014	10.54%	1,139,392	558,215	(1,023,040)	674,567	3,032,394	29,143,239
2024	11,176,187	13.32%	1,488,668	782,333	(1,585,225)	685,776	1,967,169	31,796,183
2025	11,483,532	13.06%	1,499,749	803,847	(1,375,450)	928,146	2,146,242	34,870,572

a. Effective retirement contribution rate is the employer contribution received divided by the payroll paid.

b. BAF Balance may not sum due to rounding.

Rate Stabilization Techniques

Contribution rate stabilization for cities is a strategic goal of the TMRS Board of Trustees. Since 2007, the Board has approved many actuarial changes to minimize short-term volatility in contribution rates while maximizing long-term System sustainability. Under the current funding policy in which rates are actuarially determined each year, contribution rate stabilization is fully optimized at the System level; therefore, any further rate stabilization must be achieved at the city level.

Cities with an Unfunded Liability - For cities with an Unfunded Actuarial Accrued Liability (UAAL), the most effective way for a city to stabilize its TMRS contribution rate is to determine an affordable rate that exceeds the required rate and continue to pay that same rate even when the calculated rate decreases in subsequent valuations. These additional contributions at a predetermined fixed rate accomplish the following:

- Provide a stable annual contribution rate for budgeting purposes;
- Directly reduce the UAAL dollar for dollar;
- Pay off the UAAL quicker;
- Produce cost savings over the long run; and
- Provide a cushion for future adverse plan experience.

Cities with a Surplus - For cities with an Overfunded Actuarial Accrued Liability (surplus), the contribution rate is determined by decreasing the Normal Cost Rate (the cost of the current year accruals for active Members) by a Prior Service Rate calculated to keep the funded ratio at approximately the same level. The result is a required contribution rate less than the Normal Cost. It is important to note that adverse plan experience could still result in the funded ratio dropping below 100%. TMRS encourages cities in a surplus position to consider paying the full Normal Cost Rate (or as much as possible toward the full Normal Cost Rate) until the funded ratio is at least 110%. Doing so will dampen contribution rate volatility and increase the likelihood of maintaining a funded ratio greater than 100%.

How to make Additional Contributions - No formal action needs to be taken by a city to contribute at a higher level than the required monthly minimum. Additional monthly contributions may be made during the normal payroll reporting process by simply providing the increased rate in the “Optional Employer Rate” field. Because additional contributions are entirely voluntary, a city may revert to paying the minimum required rate at any time during the year if financial circumstances change.

If your city would like to explore the impact of any of these rate stabilization techniques on your TMRS plan, please contact Actuarial Services at ActuarialServices@tmrs.com.

Risks Associated with Measuring the Actuarial Accrued Liability and Actuarially Determined Employer Contribution

Risk measures help with illustrating the potential volatility in the Actuarial Accrued Liability and the Actuarially Determined Employer Contribution that results from the differences between actual plan experience and the actuarial assumptions. Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of Members in payment status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

Ratio of Market Value of Assets to Payroll	2.7
Ratio of Actuarial Accrued Liability to Payroll	3.1
Ratio of Active Members to Retirees and Beneficiaries	2.3
Net Cash Flow as a Percentage of Market Value of Assets	2.3 %
Duration of Liabilities	19.4
Change in Contribution Rate with 10% Decline in Assets (Smoothed)	0.19 %
Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)	1.93 %

Ratio of Market Value of Assets to Payroll - The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the Market Value of Assets is 4 times the payroll, a return on assets 5% different than assumed would equal 20% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in city contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll - The ratio of liability to payroll may also be used as a measure of sensitivity of the liability itself. For example, if the Actuarial Accrued Liability is 5 times the payroll, a change in liability 2% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in liability (and also city contributions) as a percentage of payroll.

The relationship between the Actuarial Accrued Liability and payroll is a useful indicator of the potential longer term asset-related volatility once the current UAAL is fully amortized. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Active Members to Retirees and Beneficiaries - A young plan with many active Members and few retirees will have a high ratio of active Members to retirees. A mature open plan may have close to the same number of active Members to retirees resulting in a ratio near 1. A very mature or closed plan may have significantly more retirees than active Members resulting in a ratio below 1.

Net Cash Flow as a Percentage of Market Value of Assets - A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a very mature plan or a need for additional contributions.

Duration of Liabilities - The duration of the Present Value of Future Benefits (PVFB) may be used to approximate the sensitivity to a 1% change in the assumed rate of return. For example, duration of 10 indicates that the PVFB would increase approximately 10% if the assumed rate of return were lowered 1%.

Change in Contribution Rate with 10% Decline in Assets (Smoothed) - This shows the rate impact in one year if the Actuarial Value of Assets (AVA) was 10% lower than in the current actuarial valuation with the asset loss smoothed over a 10-year period as is done in the system-wide calculation of the AVA.

Change in Contribution Rate with 10% Decline in Assets (Unsmoothed): This shows the rate impact if the AVA was 10% lower than in the current actuarial valuation with the full asset loss recognized in the current valuation.

Low-Default-Risk Obligation Measure: Actuarial Standards of Practice No. 4 (ASOP No. 4) was revised and reissued in December 2021 by the Actuarial Standards Board (ASB). It includes a new calculation called a low-default-risk obligation measure (LDROM) to be prepared and issued annually for defined benefit pension plans. The transmittal memorandum for ASOP No. 4 includes the following explanation:

“The ASB believes that the calculation and disclosure of this measure provides appropriate, useful information for the intended user regarding the funded status of a pension plan. The calculation and disclosure of this additional measure is not intended to suggest that this is the “right” liability measure for a pension plan. However, the ASB does believe that this additional disclosure provides a more complete assessment of a plan’s funded status and provides additional information regarding the security of benefits that members have earned as of the measurement date.”

The LDROM estimates the amount of money the plan would need to invest in low risk securities to provide the benefits with greater certainty. The current model expects lower costs but with higher risk, which creates less certainty and a possibility of higher costs. The LDROM model creates higher expected costs but more predictability when compared to the current model. Thus, the difference between the two measures (Valuation and LDROM) is one illustration of the possible costs the city could incur if there was a reduction in the investment risk in comparison to the current diversified portfolio. However, the downside risk would be limited in the scenarios where the current portfolio would fail to achieve returns in excess of the low-default-risk discount, in this case 4.80%.

The following information has been prepared in compliance with this new requirement. Unless otherwise noted, the measurement date, actuarial cost methods, and assumptions used are the same as for the funding valuation covered in this actuarial valuation report.

A. LDROM measure of benefits earned as of the measurement date:	\$ 45,221,969
B. Valuation liability at 6.75% on measurement date:	<u>33,704,273</u>
C. Cost to mitigate investment risk in the System’s portfolio:	\$ 11,517,696

Disclosures: Discount rate used to calculate LDROM: 4.80% Intermediate FTSE Pension Discount Curve as of December 31, 2023. This measure may not be appropriate for assessing the need for or amount of future contributions as the current portfolio is expected to generate significantly more investment earnings than the low-default-risk portfolio. This measure is also not appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the city’s benefit obligation as this measure includes projections of salary increases and the ability for current members to continue to accrue eligibility and vesting service.



Comparison of Alternate Benefit Design(s)

Item 3A.

FOR CITIES

2024 Rates • Bastrop (00092)

Report Date - May 23, 2024

Plan Provisions	Current	Option 1	Option 2	Option 3
Deposit Rate	6.00%	7.00%	7.00%	7.00%
Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit	100% (Repeating)	100% (Repeating)	100% (Repeating)	100% (Repeating)
Transfer USC *	Yes	Yes	Yes	Yes
COLA	70% (Repeating)	70% (Repeating)	70% (Repeating)	70% (Repeating)
Retroactive COLA	Yes	Yes	Yes	No
20 Year/Any Age Retirement	No	No	Yes	Yes
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	A & R	A & R	A & R	A & R
Contribution Rates	2024	2024	2024	2024
Normal Cost Rate	8.42%	10.06%	10.67%	10.51%
Prior Service Rate	<u>1.53%</u>	<u>3.26%</u>	<u>3.60%</u>	<u>3.36%</u>
Retirement Rate	9.95%	13.32%	14.27%	13.87%
Supplemental Death Rate	<u>0.27%</u>	<u>0.27%</u>	<u>0.27%</u>	<u>0.27%</u>
Total Contribution Rate	10.22%	13.59%	14.54%	14.14%
Unfunded Actuarial Liability	\$2,009,874	\$4,228,052	\$4,661,715	\$4,355,520
Amortization Period	20 years	20 years	20 years	20 years
Funded Ratio	93.2%	86.6%	85.4%	86.3%
Stat Max	12.50%	13.50%	13.50%	13.50%
Study Exceeds Stat Max	No	No	Yes	Yes

* As of the December 31, 2022 valuation date, there were 20 employees with service in other TMRS cities eligible for transfer USC.



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City	Employee Contribution Rate	City Matching Rate	Vesting Requirement	Retirement Eligibility	Updated Service Credit	USC Transfer	COLA	COLA Type	Military Service Credit	Restricted Prior Service Credit	SDB Employees	SDB Retirees	Contributing Members	Population
Bartlett	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	12	1675
Boerne	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	292	10884
Buda	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	145	7784
Burnet	7%	2:1	10 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	130	7100
Cedar Park	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	536	51283
Cibolo	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	188	20000
Converse	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	198	18643
Elgin	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	126	9916
Fair Oaks Ranch	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	76	6162
Flatonia	7%	2:1	5 Years	20 Years	100%	No	70%	Retroactive	No	Yes	Yes	Yes	19	1455
Gatesville	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	80	15985
Giddings	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	74	5368
Harker Heights	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	229	27479
Hearne	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	57	4710
Hewitt	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	105	13767
Hutto	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	168	17000
Katy	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	270	14426
Kirby	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	49	8695
Kyle	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	349	29293
Lakeway	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	127	11830

City	Employee Contribution Rate	City Matching Rate	Vesting Requirement	Retirement Eligibility	Updated Service Credit	USC Transfer	COLA	COLA Type	Military Service Credit	Restricted Prior Service Credit	SDB Employees	SDB Retirees	Contributing Members	Po
Lampasas	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	128	6749
Leon Valley	7%	2:1	10 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	106	11020
Live Oak	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	118	14503
McGregor	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	66	5066
Morgan's Point Resort	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	35	4414
New Braunfels	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	796	59590
New Braunfels Utilities - New Braunfels	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	405	59590
Pflugerville	7%	2:1	5 Years	20 Years	100%	Yes	70%	Non-Retroactive	Yes	Yes	Yes	Yes	445	50850
Richmond	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	163	12067
Rosenberg	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	292	31754
Round Rock	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	1156	105412
San Marcos	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	845	53205
Schertz	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	423	32478
Schulenburg	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	43	2872
Sealy	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	64	6373
Seguin	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	459	26842
Selma	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	88	5689
Shavano Park	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	No	Yes	Yes	51	3109
Temple	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	823	67188
Terrell Hills	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	50	5287

Item 3A.

City	Employee Contribution Rate	City Matching Rate	Vesting Requirement	Retirement Eligibility	Updated Service Credit	USC Transfer	COLA	COLA Type	Military Service Credit	Restricted Prior Service Credit	SDB Employees	SDB Retirees	Contributing Members	Pos
TMRS - Austin	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	119	0
Universal City	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	148	18987
West Lake Hills	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	26	3224
Windcrest	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	82	5493
Woodway	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	91	8587

Texas Municipal Retirement System
Cost of Living Adjustment (COLA) Plans for 2025
City of Bastrop (00092)

Retirement Date	Original Monthly Benefit	Current Monthly Benefit	Proposed Plan - 70%	
			Retro	Non-Retro
04-1992	136.70	246.96	253.86	252.75
06-1995	633.91	1,069.93	1,099.42	1,095.04
12-2002	379.29	559.74	574.69	572.87
03-2005	168.74	234.84	241.02	240.35
04-2005	612.50	852.44	874.86	872.44
02-2006	517.54	701.62	719.93	718.08
02-2007	428.60	569.83	584.63	583.20
11-2007	1,151.95	1,531.54	1,571.30	1,567.48
01-2008	334.48	431.20	442.28	441.32
08-2008	723.06	932.14	956.11	954.01
02-2009	166.77	214.84	220.37	219.88
06-2009	255.22	328.79	337.24	336.51
12-2009	19.03	24.52	25.15	25.10
10-2010	2,133.35	2,692.44	2,761.24	2,755.62
01-2011	362.62	452.51	464.03	463.13
02-2011	230.77	287.98	295.31	294.74
04-2011	1,330.66	1,660.52	1,702.80	1,699.48
10-2011	532.56	664.58	681.50	680.17
02-2012	250.96	306.33	314.07	313.52
04-2012	2,097.46	2,560.20	2,624.93	2,620.27
01-2013	209.01	251.83	258.17	257.74
03-2013	222.45	268.02	274.77	274.31
05-2013	1,089.28	1,312.44	1,345.48	1,343.24
05-2013	859.93	1,036.10	1,062.18	1,060.41
06-2013	755.63	910.43	933.35	931.79

The Retro option uses TMRS' traditional COLA calculation based on the CPI changes retroactive to retirement date.

The Non-Retro option uses a COLA calculation based on the CPI changes during the year 12 months before the COLA is granted.

Texas Municipal Retirement System
Cost of Living Adjustment (COLA) Plans for 2025
City of Bastrop (00092)

Retirement Date	Original Monthly Benefit	Current Monthly Benefit	Proposed Plan - 70%	
			Retro	Non-Retro
12-2013	1,382.23	1,665.40	1,707.33	1,704.48
05-2014	189.10	225.31	230.96	230.60
05-2014	6.55	7.80	8.00	7.98
01-2015	102.53	121.48	124.52	124.33
04-2015	769.98	912.26	935.10	933.67
08-2015	2,414.73	2,860.93	2,932.55	2,928.06
01-2016	459.98	542.03	555.57	554.75
08-2016	4,069.48	4,795.38	4,915.20	4,907.90
01-2017	1,642.93	1,906.66	1,954.05	1,951.40
04-2017	1,549.79	1,798.57	1,843.27	1,840.77
06-2017	209.50	243.13	249.17	248.84
07-2017	229.11	265.89	272.50	272.13
07-2017	537.56	623.85	639.36	638.49
08-2017	1,359.90	1,578.20	1,617.42	1,615.23
10-2017	155.76	180.76	185.26	185.00
12-2017	682.88	792.50	812.20	811.10
04-2018	535.51	611.95	627.08	626.31
09-2018	270.74	309.39	317.04	316.65
11-2018	714.25	816.21	836.39	835.36
01-2019	2,849.66	3,211.43	3,290.43	3,286.79
01-2019	2,264.98	2,552.53	2,615.31	2,612.42
01-2019	742.06	836.27	856.84	855.89
01-2019	698.90	787.63	807.00	806.11
05-2019	523.43	589.88	604.39	603.72
06-2019	3,694.54	4,163.57	4,265.99	4,261.27

The Retro option uses TMRS' traditional COLA calculation based on the CPI changes retroactive to retirement date.

The Non-Retro option uses a COLA calculation based on the CPI changes during the year 12 months before the COLA is granted.

Texas Municipal Retirement System
Cost of Living Adjustment (COLA) Plans for 2025
City of Bastrop (00092)

Retirement Date	Original Monthly Benefit	Current Monthly Benefit	Proposed Plan - 70%	
			Retro	Non-Retro
12-2019	901.57	1,016.03	1,041.02	1,039.87
01-2020	904.91	1,003.07	1,027.60	1,026.61
02-2020	260.42	288.67	295.73	295.44
09-2020	319.59	354.26	362.92	362.57
09-2020	118.23	131.06	134.26	134.14
10-2020	103.27	114.47	117.27	117.16
10-2020	811.58	899.62	921.61	920.73
12-2020	1,528.98	1,694.84	1,736.28	1,734.61
12-2020	1,069.47	1,185.48	1,214.47	1,213.30
01-2021	2,756.98	3,026.10	3,099.82	3,097.11
03-2021	2,194.27	2,408.47	2,467.13	2,464.99
05-2021	131.90	144.78	148.30	148.18
06-2021	368.76	404.76	414.62	414.26
12-2021	389.57	427.60	438.01	437.63
08-2022	400.61	418.71	428.72	428.53
08-2022	506.33	529.21	541.85	541.63
09-2022	1,169.00	1,221.82	1,251.02	1,250.49
12-2022	2,134.57	2,231.01	2,284.33	2,283.36
02-2023	28.09	28.09	28.75	28.75
03-2023	387.18	387.18	396.27	396.27

The Retro option uses TMRS' traditional COLA calculation based on the CPI changes retroactive to retirement date.

The Non-Retro option uses a COLA calculation based on the CPI changes during the year 12 months before the COLA is granted.



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Bastrop	College Station	Georgetown
Employee Deposit Rate 7%	Employee Deposit Rate 7%	Employee Deposit Rate 7%
City Match 2:1	City Match 2:1	City Match 2:1
Vested Requirement 5 Years	Vested Requirement 5 Years	Vested Requirement 5 Years
Eligible for Retirement 25 Years	Eligible for Retirement 20 Years	Eligible for Retirement 20 Years
USC Rate % 100%	USC Rate % 75%	USC Rate % 100%
USC Transfer Yes	USC Transfer Yes	USC Transfer No
COLA % 70%	COLA % 50%	COLA % 30%
COLA Type Retroactive	COLA Type Retroactive	COLA Type Retroactive
Military Service Credit No	Military Service Credit Yes	Military Service Credit Yes
Restricted Prior Service Credit Yes	Restricted Prior Service Credit Yes	Restricted Prior Service Credit Yes
SDB Employees Yes	SDB Employees No	SDB Employees Yes
SDB Retirees Yes	SDB Retirees No	SDB Retirees Yes



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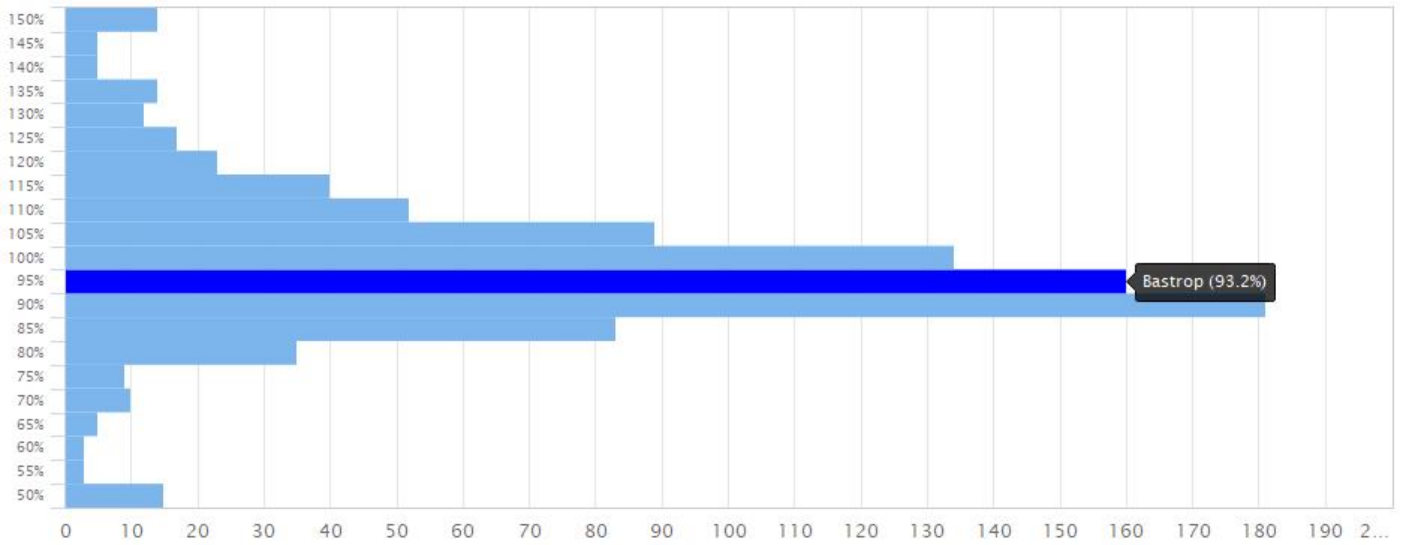
Bastrop	Elgin	Kyle
Employee Deposit Rate 7%	Employee Deposit Rate 7%	Employee Deposit Rate 7%
City Match 2:1	City Match 2:1	City Match 2:1
Vested Requirement 5 Years	Vested Requirement 5 Years	Vested Requirement 5 Years
Eligible for Retirement 25 Years	Eligible for Retirement 20 Years	Eligible for Retirement 20 Years
USC Rate % 100%	USC Rate % 100%	USC Rate % 100%
USC Transfer Yes	USC Transfer Yes	USC Transfer Yes
COLA % 70%	COLA % 70%	COLA % 70%
COLA Type Retroactive	COLA Type Retroactive	COLA Type Retroactive
Military Service Credit No	Military Service Credit Yes	Military Service Credit No
Restricted Prior Service Credit Yes	Restricted Prior Service Credit Yes	Restricted Prior Service Credit Yes
SDB Employees Yes	SDB Employees Yes	SDB Employees Yes
SDB Retirees Yes	SDB Retirees Yes	SDB Retirees Yes



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Bastrop	Pflugerville	Smithville
Employee Deposit Rate 7%	Employee Deposit Rate 7%	Employee Deposit Rate 5%
City Match 2:1	City Match 2:1	City Match 2:1
Vested Requirement 5 Years	Vested Requirement 5 Years	Vested Requirement 5 Years
Eligible for Retirement 25 Years	Eligible for Retirement 20 Years	Eligible for Retirement 20 Years
USC Rate % 100%	USC Rate % 100%	USC Rate % 100%
USC Transfer Yes	USC Transfer Yes	USC Transfer Yes
COLA % 70%	COLA % 70%	COLA % 70%
COLA Type Retroactive	COLA Type Non-Retroactive	COLA Type Retroactive
Military Service Credit No	Military Service Credit Yes	Military Service Credit Yes
Restricted Prior Service Credit Yes	Restricted Prior Service Credit Yes	Restricted Prior Service Credit Yes
SDB Employees Yes	SDB Employees Yes	SDB Employees Yes
SDB Retirees Yes	SDB Retirees Yes	SDB Retirees Yes

TMRS Peer Comparison: Funded Ratio (2022) - Bastrop



CITY OF BASTROP

COMMUNITY SUPPORT FUNDING REQUESTS FY2024-2025

Item 3A.

Organization	FY22-23 APPROVED FUNDING	FY23-24 REQUESTED FUNDING	FY23-24 REQ. IN-KIND SERVICES	FY23-24 APPROVED FUNDING	FY24-25 REQUESTED FUNDING	FY24-25 REQ. IN-KIND SERVICES	FY24-25 APPROVED FUNDING
Austin Habitat for Humanity, Inc.	\$ 10,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bastrop Cats Anonymous TNR Society	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	\$ -
Bastrop County Child Welfare Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bastrop County Emergency Food Pantry (incl NIBLES prog.)	\$ 33,000	\$ 33,685	\$ 4,000	\$ 33,685	\$ 33,685	\$ 4,000	\$ -
Bastrop County First Responders	\$ 17,500	\$ 11,905	\$ -	\$ 11,905	\$ -	\$ -	\$ -
Bastrop County Long Term Recovery Team	\$ 10,000	\$ 10,000	\$ 4,000	\$ 10,000	\$ 12,000	\$ -	\$ -
Bastrop County Women's Shelter, Inc. - Family Crisis Center	\$ 10,000	\$ 12,000	\$ 4,000	\$ 12,000	\$ 12,000	\$ -	\$ -
Bastrop Prayer and Healing Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bastrop Pregnancy Resource Center	\$ 7,500	\$ 15,650	\$ -	\$ 8,000	\$ 10,450	\$ -	\$ -
Children's Advocacy Center of Bastrop County	\$ 9,000	\$ 15,000	\$ 4,000	\$ 12,500	\$ 20,000	\$ -	\$ -
Combined Community Action, Inc.	\$ 8,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
Court Appointed Special Advocate of Bastrop County (CASA)	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -
Feed The Need	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
In the Streets-Hands Up High Ministry	\$ 8,000	\$ 15,000	\$ -	\$ 12,000	\$ 15,000	\$ -	\$ -
Pines and Prairies Land Trust	\$ -	\$ 12,000	\$ -	\$ -	\$ 8,337	\$ -	\$ -
TOTAL	\$ 122,000	\$ 172,740	\$ 16,000	\$ 129,090	\$ 143,972	\$ 4,000	\$ -

**CITY OF BASTROP
CONTRACT FUNDING REQUESTS FY2024-2025**

	FY21-22 Approved Funding	FY22-23 Approved Funding	FY23-24 Requested Funding	FY23-24 Approved Funding	FY24-25 REQUESTED FUNDING	FY23-24 PROPOSED FUNDING
Bastrop County Historical Society (Visitor Center)	\$ 126,905.00	\$ 126,905.00	\$ 213,786.00	\$ 187,434.00	\$ 235,454.00	
Bastrop County Historical Society Museum	\$ 68,338.00	\$ 68,338.00	\$ 110,991.00	\$ 101,673.00	\$ 127,298.00	
Bastrop Opera House	\$ 118,806.00	\$ 118,806.00	\$ 169,800.00	\$ 169,991.00	\$ 194,000.00	
Lost Pines Art Center	\$ 89,500.00	\$ 89,500.00	\$ 156,950.00	\$ 149,109.00	<i>167,950</i>	
HOT FUNDED TOTAL	\$ 403,549.00	\$ 403,549.00	\$ 651,527.00	\$ 608,207.00	\$ 556,752.00	\$ -