

COMPREHENSIVE BUDGET WORKSHOP: FOCUS AREAS, PROJECTIONS, AND STRATEGIC PLANNING

Special City Council Meeting

May 19, 2026

WORKSHOP FOCUS AREAS

- 9 Focus Areas Overview
- Current Budget Overview
- Revenue Projections
- Current Valuations
- Capital Improvements
- Community Support
- Hotel Occupancy Fund
- Next Steps for the Budget

Budget Workshop 5.18.2026



5/19/2026

2

9 FOCUS AREAS OVERVIEW

SUMMARY OF KEY STRATEGIC AREAS

- **Resource Allocation Focus**
- **Organizational Priorities**
- **Community Needs Alignment**
- **Partnerships for Service**

Budget Workshop 5.18.2026



5/19/2026

4

9 FOCUS
AREAS

Communication

Community Safety

Economic Vitality

Fiscal Responsibility

Manage Growth

Infrastructure

Multi-Modal Mobility

Organizational Excellence

Uniquely Bastrop.

CURRENT BUDGET OVERVIEW



Reports

Stories

Monthly Financial P...

Blakey Lane Extensi...

Bond 2025 - Park I...

Farm Street Improv...

Budget to Actuals

Includes annual budget vs. expenses for fiscal years 2021 through 2026. Revenues & expenses are shown year-over-year.

Updated On 16 May, 2026

← Back

History ▾

Reset

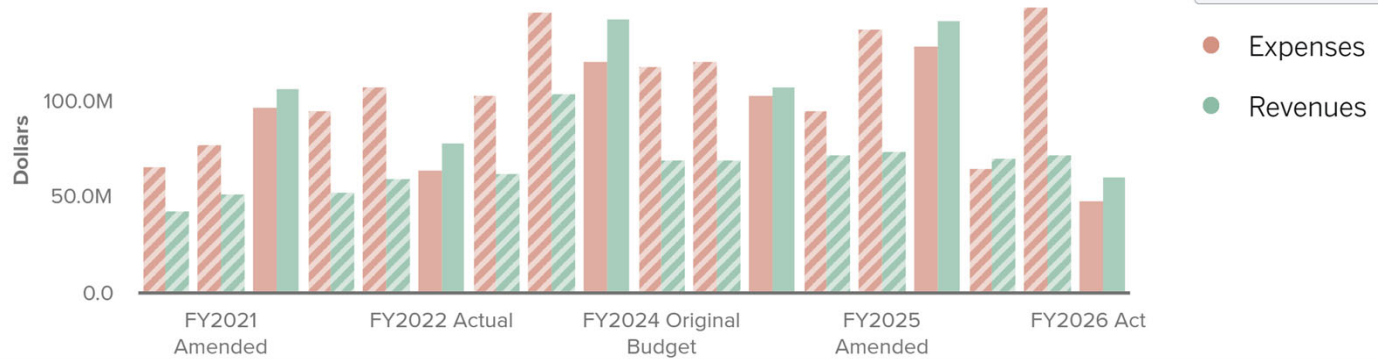
Broken down by

Types



Visualization

Sort Large to Small ▾



OPENGOV – TRANSPARENCY PORTAL

Budget Work

CURRENT VS. PROPOSED BUDGET

EXISTING BUDGET

*Tax Rate

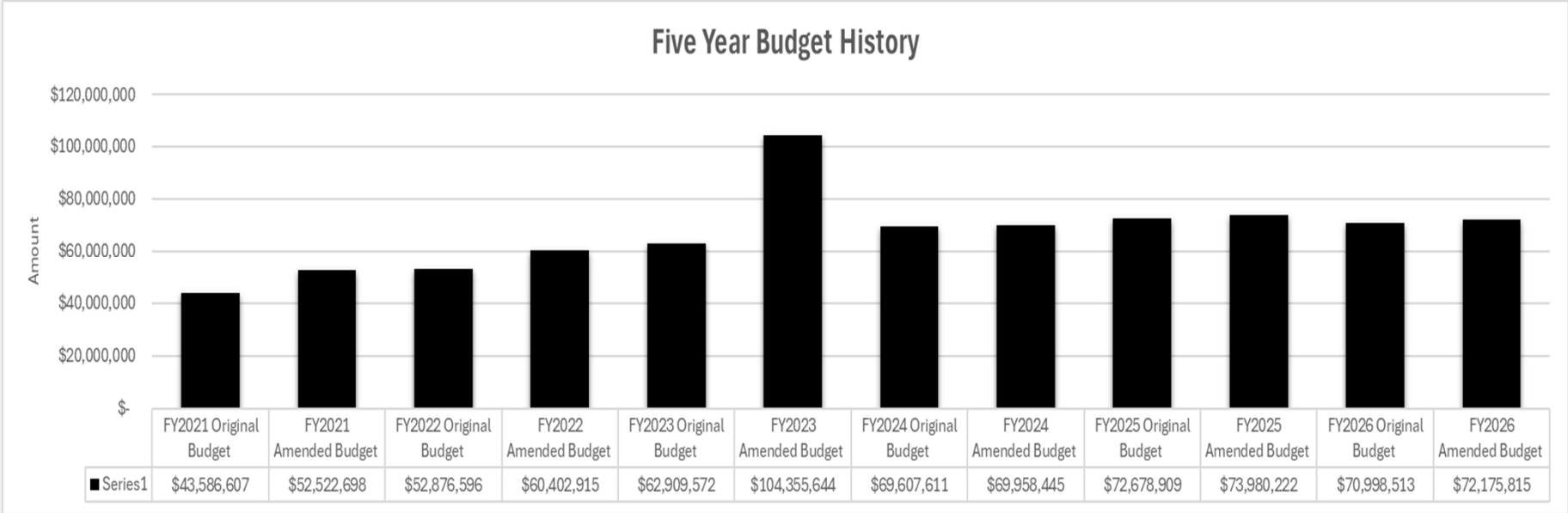
- M/O
- I & S
- Future Amendments

PROPOSED BUDGET

Key issues

- Personal Business Exemption
- Health Insurance
- PD Requests
- Fees
- Credit Card Processing Fees
- Impact Fees
- Permit Fees

FIVE YEAR BUDGET HISTORY





REVIEW OF BUDGET AMENDMENTS

<https://stories.opengov.com/bastroptx/published/JkpfVVRgDS>

Budget Workshop 5.18.2026

5/19/2026

10

City of Bastrop						
Budget Amendments						
#		Total \$	Impact To Fund Number			Purpose
1	Ordinance No. 2025-85	\$ 25,000.00	101-80-82-5622	General Fund	Community Event Support	Community Event Support for the Day of Giving event
		\$ (25,000.00)	101-3000	General Fund	Unassigned Fund Balance	Community Event Support for the Day of Giving event
2	Ordinance No. 2025-85	\$ 1,760,000.00	404-60-00-8140	BP&L Fund	Transfer Out – Capital Fund	Alley C project
		\$ (1,760,000.00)	404-3000	BP&L Fund	Unassigned Fund Balance	Alley C project
		\$ 1,760,000.00	997-00-00-4703	BP&L Capital Projects	Transfer In – Electric Fund	Alley C project
		\$ 250,000.00	997-60-00-6002	BP&L Capital Projects	Construction	Alley C project
		\$ 35,000.00	997-60-00-6004	BP&L Capital Projects	Engineering	Alley C project
3	Phase One of certain projects included in the 2025 Quality of Life bond series					
	Staff is not requesting a formal budget amendment - we do want to be as transparent as possible when reporting on these projects:					
	Ordinance No. 2025-85	\$ 675,000.00				Fisherman's Park
		\$ 1,831,820.00				Delgado Park
		\$ 248,000.00				Mayfest Park
		\$ 370,000.00				Fireman's Park
4	Ordinance No. 2025-85	\$ 21,000.00	501-80-00-5884	HOT Fund	Kerr Center	Kerr Community Center for additional funding for the Sister Moses Dance project utilizing existing Fund Balance within the HOT Fund.
		\$ (21,000.00)	501-3000	HOT Fund	Unassigned Fund Balance	Kerr Community Center for additional funding for the Sister Moses Dance project utilizing existing Fund Balance within the HOT Fund.
5	Ordinance No. 2025-84	\$ 40,000.00	101-02-00-5561	General Fund	Contract Services	Requesting use of the General Fund's available Fund Balance to offset the expenditure.
		\$ (40,000.00)	101-3000	General Fund	Unassigned Fund Balance	The payment for FY2024 annual transportation agreement with CARTS was processed in FY2025
6	Ordinance No. 2025-84	\$ 658,288.00	101-02-00-8118	General Fund	Transfer Out	
		\$ (658,288.00)	101-3000	General Fund	Unassigned Fund Balance	Cleanup item to reconcile interfund transfers. The original FY2025 budget included a Transfer In for the Fairview Cemetery Fund for the columbarium project. However, the corresponding Transfer Out of the General Fund was not included in the budget.
		\$ 58,288.00	525-00-00-4701	Cemetery Operation	Transfer In	
		\$ 58,288.00	525-00-00-6000	Cemetery Operation	Capital Outlay Expense	
7	Ordinance No. 2025-84	\$ 18,478.00	101-05-00-5505	General Fund	Professional Services	
		\$ 82,119.00	101-05-05-5507	General Fund	Credit Card Processing Fees	
		\$ 104,000.00	101-05-05-5561	General Fund	Contractual Services	
		\$ (156,430.00)	101-09-22-5101	General Fund	Operational Salaries	Increase in credit card related expenses due to the implementation of the new customer portal, an increase in professional services due to audit related expenditures, as well as increase in contractual services for sanitation. This amendment would utilize salary savings from various other departments within the General Fund. Therefore, having a net zero impact on the overall budget.
		\$ (48,167.00)	101-16-00-5101	General Fund	Operational Salaries	
8	Ordinance No. 2025-84	\$ 100,000.00	101-00-00-4737	General Fund	Transfer In – Bond Fund	On July 22, 2025, Council passed Resolution No. 2025-123 authorizing the reimbursement of the General Fund for Capital related expenditures not to exceed \$100,000.
		\$ 100,000.00	726-00-00-8001	CO 2018 Series	Transfer Out – General Fund	
9	Ordinance No. 2025-84	\$ 144,000.00	501-00-00-4026	HOT Fund	Motel/Hotel Tax Receipts	
		\$ 47,900.00	501-00-00-4400	HOT Fund	Interest Income	The HOT Fund had an increase in capital expenditures which include acquisition of 1311 Walnut Street as well as repairs to 1408 Chestnut Street, and the Convention Center. This amendment would increase various revenues to offset the increase in capital expenses.
		\$ 23,000.00	501-00-00-4506	HOT Fund	Grant Proceeds	
		\$ 57,725.00	501-00-00-4509	HOT Fund	General Donations	

Budget Workshop 5.18.2026

5/19/2026

11

		\$ 84,500.00	501-80-00-5345	HOT Fund	Maintenance of Building	
		\$ 188,125.00	501-80-00-6000	HOT Fund	Capital Outlay	
10	Ordinance No. 2025-78	\$ 117,540.00		HOT Fund		The Hotel Occupancy Tax (HOT) fund is a special revenue fund, and its use is restricted to authorized categories. The Convention Center is an authorized use. This is part one of the repairs. The roof, originally estimated at three hundred and twenty-five thousand (\$325,000), contemplated much more intense repair than is actually needed. Several bids were obtained to yield repairs that have a twenty (20) year or more warranty. Nations Roof, LLC was the lowest bid at one hundred seventeen five hundred and ten thousand \$117,500.
11	Ordinance No. 2026-14	\$ 2,047,950.37	110-18-00-6132	Streets Fund	Street Improvements	Utilize Sales Tax for Streets that was in Fund Balance
		\$ (2,047,950.37)	110-3000	Streets Fund	Fund Balance	
12	Ordinance No. 2026-04	\$ 60,000.00	501-80-00-8140	HOT Fund	Transfer Out	In FY2024 Council allocated \$100K for repairs to the Visitor Center of which approximately \$40K has been utilized. This amendment would allocate \$60K from HOT Fund Balance.
		\$ (60,000.00)	501-3000	HOT Fund	Unassigned Fund Balance	
13	Ordinance No. 2026-04	\$ (29,500.00)	101-22-00-5340	General Fund - Fleet & Facilities	Maintenance of Vehicles	Proposing to reallocate a total of \$106,935 from the General Fund Fleet & Facilities existing budget to the appropriate Capital Projects Fund. These funds would be utilized on a 50x50 roof add-on covering (\$20K), and concrete pad (\$24,500), providing an additional 2,500 sq/ft of covered workspace. As well as \$29,500 for a 15,00-pound 4 post automotive lift, 14' x 12' insulated sectional overhead doors w/ openers (\$14,800), and a new electric panel with wiring (\$18,135).
		\$ (52,935.00)	101-22-00-5345	General Fund - Fleet & Facilities	Maintenance of Buildings	
		\$ (24,500.00)	101-22-00-5321	General Fund - Fleet & Facilities	Equipment Maintenance	
		\$ 106,935.00	101-22-00-8140	General Fund - Fleet & Facilities	Transfer Out - Capital Fund	
		\$ 106,935.00	995-00-00-4701	General Fund - Capital Projects	Transfer In - General Fund	
		\$ 106,935.00	995-22-00-6000	General Fund - Capital Projects - Fleet & Facilities	Capital Outlay	
14	Ordinance No. 2026-04	\$ (14,750.00)	110-3000	Streets Fund	Unassigned Fund Balance	Requesting to utilize \$14,750 from Street Maintenance Fund Unassigned Fund Balance for the purchase of Miller Curb Machine, Series MC 650.
		\$ 14,750.00	110-18-00-6010	Streets Fund	Equipment - Capital Outlay	
15	Ordinance No. 2026-04	\$ 18,283.00	102-00-00-5668		Technology Expense	Relates to a Special Revenue Funds for our Municipal Court Technologies fees and expense. FY2025 began the implementation of Tyler Software as their operating system. Most of the implementation fees occurred in FY2026. This amendment would allocate available Fund Balance, assigned for this specific purpose, to cover the contractual services.
		\$ (10,293.00)	102-3121		Assigned Technology Fund Balance	
		\$ (7,360.00)	102-3129		Assigned Bldg./Tech Combo FB	
16	Ordinance No. 2026-04	\$ (734,350.00)	265-35-00-8140		Transfer Out - Capital Fund	The Water/Wastewater Capital Projects Fund currently has two active projects. The Wastewater Treatment Plant #1 and #2 Rehab and SH71 Pipe Bursting projects. This amendment would reallocate the funding sources of each project.
		\$ (336,017.00)	306-51-51-8140		Transfer Out - Capital Fund	
		\$ 336,017.00	999-00-00-4732		Impact Fee Fund	
		\$ 734,350.00	999-00-00-4737		Bond Funds	
17	Ordinance No. 2026-04					Jason Alfaro, Director of Parks & Recreations, was able to save approximately \$115K by reviewing and rebidding the City's mowing contracts. Staff are requesting to utilize the savings from contract services to create a new position titled Parks and Recreations Manager. The new position would have zero impact on the department's overall operating budget however does require Council's approval.

REVENUE PROJECTIONS

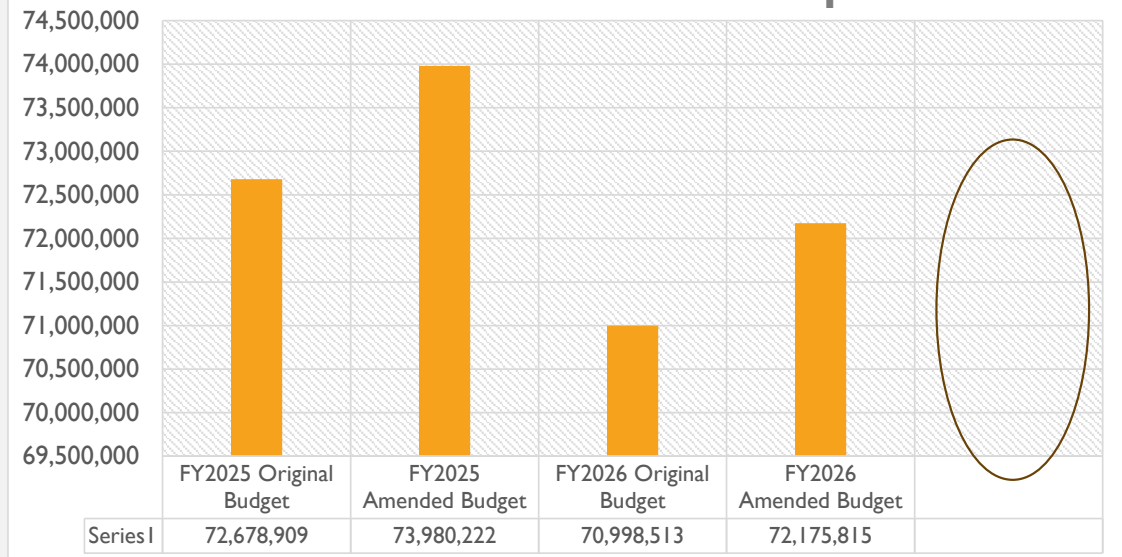
GENERAL FUND REVENUE OUTLOOK

Revenue Projections

Forecasts for General Fund Revenue are heavily reliant on

- 1) Property Tax – Dependent on Rate Set
- 2) Sales Tax – Modest 1.5% increase – Existing 380 Agreements
- 3) Interdepartmental Transfers – Flat and Potentially Reduce
- 4) Fees/Fine – Slight Increase
- 5) Interest - Flat
- 6) Charges for Service – Flat/Recoup the Credit Card Charges in the Utility Fund

FY 25 to FY 26 Comparison



Potential Changes

- Bond Funds Transferred in –Phase 2 Parks
- Interest Income

CURRENT VALUATIONS

COMPARISON OF CURRENT VALUATIONS TO BUDGET

Valuation vs Budget Analysis

Impact of business personal property exemption = LOSS of \$27,950,794 or \$140,872 = Apartment Complex

Average Taxable Value increased by \$3,350.

Budget Workshop 5.18.2026

Bastrop County

2026 PRELIMINARY EFFECTIVE RATE ASSUMPTION REPORT

C04 - CITY OF BASTROP

NEW VALUE	
TOTAL NEW VALUE MARKET:	\$6,346,703
TOTAL NEW VALUE TAXABLE:	34,572,835

NEW EXEMPTIONS				
Exemption	Description	Count	Source	Value
EX	Exemptions	0	2025 Market Value	-
EX366	HB366 Exempt	3	2025 Market Value	10,587
HB9	HB9 Exempt	694	2025 Market Value	27,940,207
ABSOLUTE EXEMPTIONS VALUE LOSS				27,950,794

Exemption	Description	Count	Source	Value
DV4	Disabled Veterans 70%-100%	4	Exemption Amount	48,000
DVHS	Disable Veteran Homestead	3	Exemption Amount	925,090
DVO65	Disable Veteran OV65	1	Exemption Amount	4,126
OV65	Over 65	1	Exemption Amount	4,126
PARTIAL EXEMPTIONS VALUE LOSS				981,342

NEW EXEMPTIONS VALUE LOSS 28,932,136

INCREASED EXEMPTIONS				
Year	Description	Count	Source	Value
2026	Increase in Exemption Dollars	0	Exemption Amount	-
INCREASE EXEMPTIONS VALUE LOSS				-

TOTAL EXEMPTIONS VALUE LOSS 28,932,136

NEW AG / TIMBER EXEMPTIONS				
Year	Description	Count	Source	Value
2025		1	Market Value	190,330
2026		1	Ag/Timber Use	613

NEW AG / TIMBER VALUE LOSS 189,717

NEW ANNEXATION				
Year	Description	Count	Source	Value
2026	Annexed		Current Year Taxable Value	

NEW DEANNEXATIONS				
Year	Description	Count	Source	Value
2025	Deannexed		Prior Year Taxable Value	

AVERAGE & MEDIAN TAXABLE HOMESTEAD VALUE				
Year	Type	Count	Source	Value
2026	Average Taxable Homestead Value			294,810
2026	Median Taxable Homestead Value			300,757
2025	Average Taxable Homestead Value			291,460
2025	Median Taxable Homestead Value			301,053

5/19/2026

TAX RATE CALCULATION ASSUMPTIONS (ESTIMATES)

Item	Amount
Prior Year Total Levy	\$9,230,200.67
Prior Year Debt (I&S) Levy	\$4,130,917.00
Prior Year M&O Levy (derived)	\$7,640,760.12
Current Certified Taxable Value	\$2,002,142,896
New Property Value	\$34,572,835
Lost Property Value	\$27,950,797
Refunds	\$0
Pollution Control	\$0
TIRZ Capture	\$0
Annexation Adjustments	\$0
380 Refunds	\$55,000

This may be reduced, working with Bond Counsel on payoff of some notes. Will also include the \$175,000 for this year's bond issuance payment

THE INPUTS

NNR Rate Calcs (Estimated)			
Subtract New Value from Current Certified Value (C6-I6-J6)=Existing Base			
\$	1,939,564,264		
Divide Prior Levy by Existing Base (H5/B11)			
	0.004758904		
Multiply NNR Rate on B14 by 100			
	0.475890428		
Total Tax Collected at NNR Equal ((Freeze Adjusted Taxable/100)*NNR)+Other Total Tax			
\$	8,363,223.86	\$ (493,993.22)	
\$	902,767.71		
\$	9,265,991.57	\$ 35,790.90	Delta From Last Year
M&O		0.2629	
I&S (4,130,917/1,939,619,264)		0.2130	
		0.4759	

ESTIMATED RATE COMPARISONS

	FY 26	FY 27 Estimated Calculations			
	FY 26	EXISTING	NNR	VAR	DMR
M&O	\$0.3318	\$0.3318	\$0.2629	\$0.2721	\$0.2879
I&S	\$0.1722	\$0.1722	\$0.2130	\$0.2130	\$0.2130
	\$0.5040	\$0.5040	\$0.4759	\$0.4851	\$0.5009
Total Levy	\$9,230,200.67	\$9,759,984.79	\$9,265,991.57	\$9,427,702.65	\$9,705,337.65
M&O	\$5,099,283.67	\$5,629,067.79	\$5,135,074.57	\$5,296,785.65	\$5,574,420.65
I&S	\$4,130,917.00	\$4,130,917.00	\$4,130,917.00	\$4,130,917.00	\$4,130,917.00
	Revenue Collection at 100%				
		\$5,831,001.24	\$4,620,316.76	\$4,782,027.84	\$5,059,662.84
	\$5,099,283.67	\$3,026,215.84	\$3,742,907.10	\$3,742,907.10	\$3,742,907.10
	\$4,130,917.00	\$902,767.71	\$902,767.71	\$902,767.71	\$902,767.71
	\$9,230,200.67	\$9,759,984.79	\$9,265,991.57	\$9,427,702.65	\$9,705,337.65
	AVG HTV				
Fy 25	\$291,460	Impact to Residents			
FY 26	\$294,810	Existing	NNR	VAR	DMR
	\$3,350	\$16.88	\$15.94	\$16.25	\$16.78

IMPACT TO THE RESIDENT

AVERAGE & MEDIAN TAXABLE HOMESTEAD VALUE

<i>Year</i>	<i>Type</i>	<i>Value</i>
2026	Average Taxable Homestead Value	294,810
2026	Median Taxable Homestead Value	300,757
2025	Average Taxable Homestead Value	291,460
2025	Median Taxable Homestead Value	301,053

	AVG HTV				
Fy 25	\$291,460	Impact to Residents			
FY 26	\$294,810	Existing	NNR	VAR	DMR
	\$3,350	\$16.88	\$15.94	\$16.25	\$16.78

OTHER FACTORS TO CONSIDER

Contributions from Other Funds

- ~\$800K from Water/WW
- ~\$319K from BPL
- ~\$175K from DSD
- ~\$500K Street Maintenance (offset a debt payment)
- ~\$210K HOT



Continuing to adopt the NNR rate increases pressure on other funds to contribute to the GF

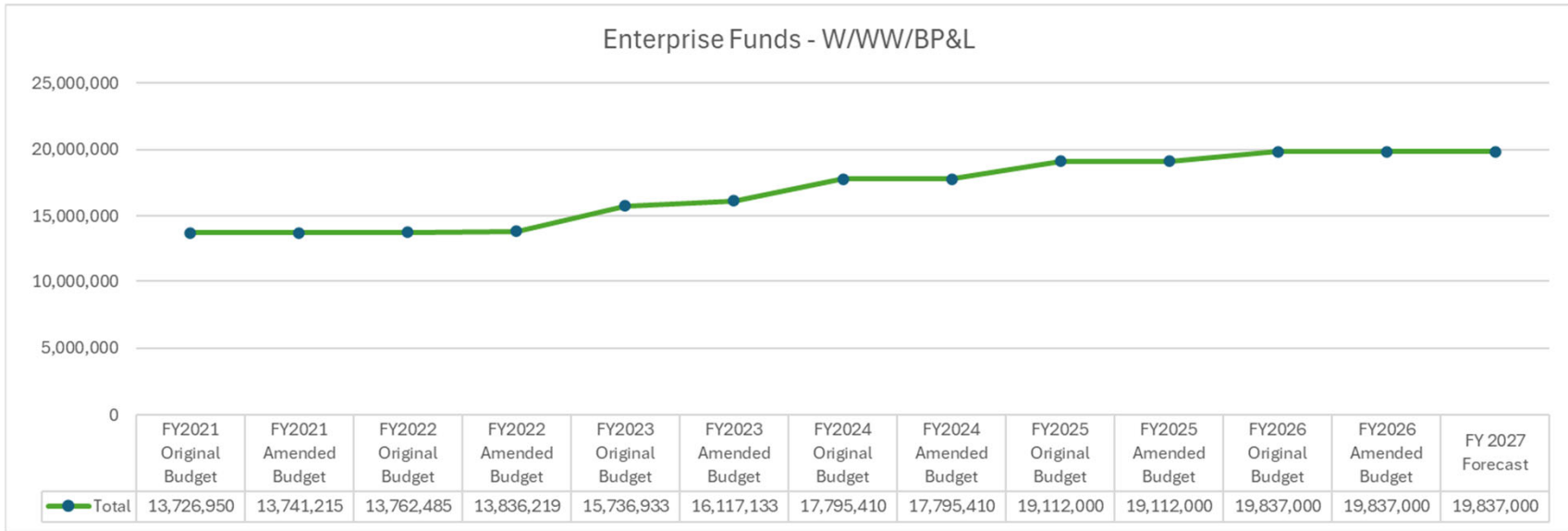
ASSESSMENT OF POTENTIAL FUNDING GAPS

Identifying Funding Shortfalls

- Health Insurance Impact – 16% or \$336,000.
- *Police Department has requested an additional 11 positions or ~\$1.5M*
- *Police Department has requested five (5) vehicles ~\$500,000.*
- *Police Department has requested radios and scanning ~\$300,000.*

Planning Mitigation Strategies

- Change the employee contribution from \$0 to \$50 for Health Insurance = \$168,000
- Reduce the dependent contribution from 50% to 35% = \$36,000
- Partnership with ESD2 – planned reduction of \$0 – No Future Increases



ENTERPRISE FUNDS OPERATING ACCOUNTS ONLY

SPECIAL REVENUE FUNDS

Budget Workshop 5.18.2026



DEVELOPMENT SERVICES

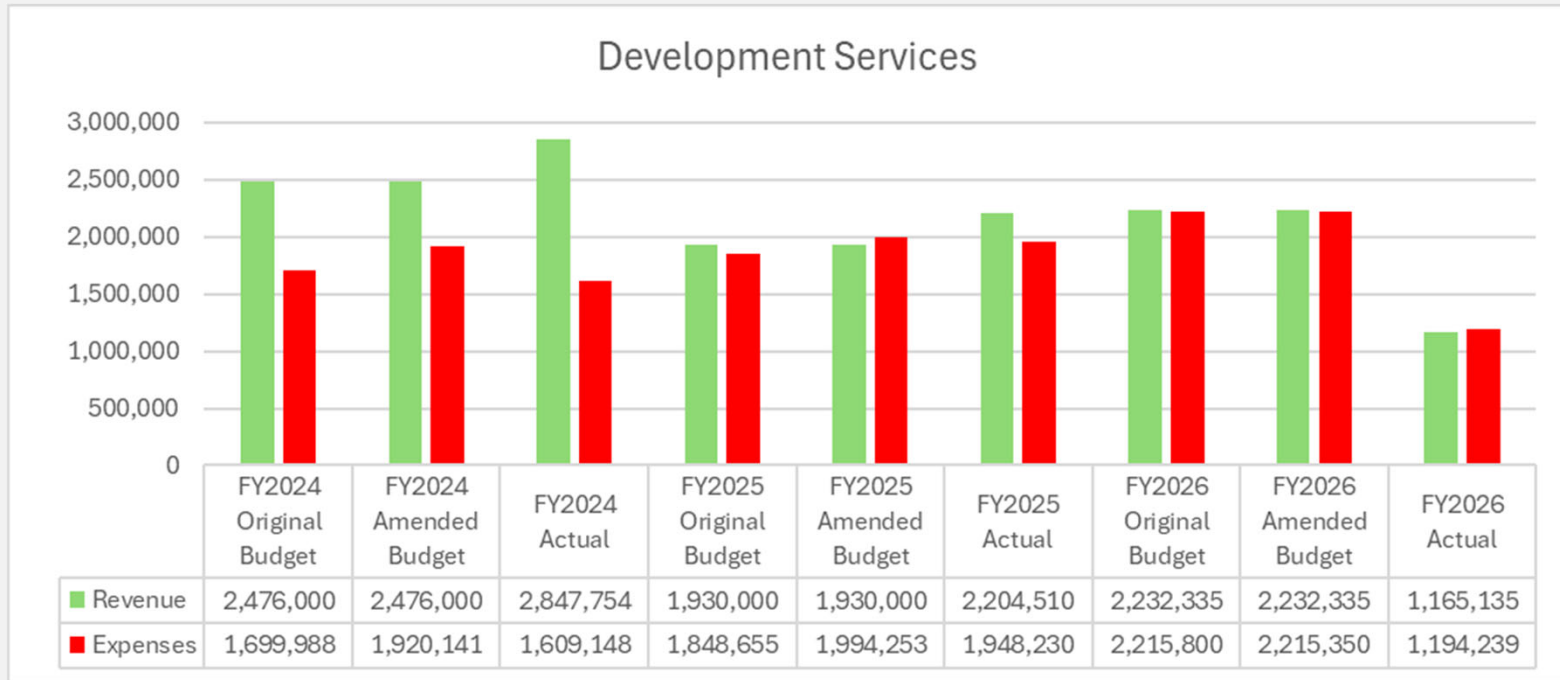
Planning Division

	FY26 YTD TOTALS
Plat Applications	25
Development Applications	62
Total Applications	87

Building Division

	FY26 YTD TOTALS
New Commercial Permits	21
Commercial Remodel/Addition Permits	17
Certificate of Occupancy's	20
Commercial Trade Permits	133
New Residential Construction Permits	134
Residential Remodel/Addition Permits	19
Residential Trade Permits	650
Total Permit Applications	994

DEVELOPMENT SERVICES



CAPITAL IMPROVEMENTS



WATER INFRASTRUCTURE PROJECTS

Current Initiatives

Complete the Simsboro Project (Water Treatment)
(Some Litigation to complete)

Capacity Expansion

Water System \$5.5M

Infrastructure Improvements

Elevated Water Storage Tank (EST) (Valverde) ~\$10M

Pump Stations, Transmission to support EST - \$10M

WASTEWATER TREATMENT PLANT EXPANSION

Facility Expansion Plans

ReUse - \$60M

Regulatory Compliance (Bond)

Outfall – \$1.9M

Vwater System (PFAS) \$5.5M
(included above)

Budget Workshop 5.18.2026



5/19/2026

29



GENERAL FUND CAPITAL PROJECTS

Budget Workshop 5.18.2026

Community Needs Focus

Phase 2 of the Parks (Existing Bond Funds)

5/19/2026

30

STREETS FUND INITIATIVES

Street Maintenance Investments

Funding is allocated for regular street maintenance to ensure safe and reliable transportation routes.

Infrastructure Improvements

Improvements focus on upgrading street infrastructure to support increasing traffic and urban growth.

Street Maintenance for FY 27

- Paul C. Bell St - \$19,135.00
- Jasper St - \$33,850.00
- Hawthorne St (Pecan to Hill) - \$30,325.00
- Spring St (Church to Main - Contract Service) - \$143,749.20
- Wilson St (Hawthorne to Juniper; Juniper to Oak; Oak to Magnolia; Magnolia to Mesquite - Contract Service) - \$783,058.80
- Cypress St (Main to Water; Water to Pecan) - \$29,265.00
- Hill St (Emile to Austin) - \$22,865.00
- Austin St (Hill to Haysel; Haysel to Dead-end) - \$34,770.00

In-House Total - \$136,360.00

Contract Total - \$926,808.00

Total - \$1,063,168.00

Budget Workshop 5.19.2026



5/19/2026

31

ROADWAY IMPACT FEE PROJECTS

Traffic Management Projects

Contingent of TXDOT grant match

Roadway Expansion Projects

- Blakey - \$5.2M
 - Reimbursement to Burleson \$640K
- Puerta Plata

The Impact Fee Itself

Budget Workshop 5.19.2026

- 35% reduction?



5/19/2026

32

COMMUNITY SUPPORT

SERVICE CONTRACT REVIEWS

Ensuring Community Expectations

Service contracts match unmet City needs and provide an essential service. EX: In the Street, Food Pantry, BCLTR, Combined Community Action, Children’s Advocacy Center, Family Crisis Center

Maximizing Funding Value

Bastrop Foundation to help support the community. \$25K seed money in FY 26, to continue in FY 27.

COMMUNITY SUPPORT FY 2025 - 2026 AWARDS		
	Organization	FY2026 Award
1	American Legion Post 533	\$20,000.00
2	Bastrop County Emergency Food Pantry	\$33,685.00
3	Bastrop County Women's Shelter	\$12,000.00
4	Bastrop County Long Term Recovery	\$10,000.00
5	CASA	\$9,000.00
6	Children's Advocacy Center	\$22,500.00
7	Combined Community Action	\$11,787.50
8	Feed The Need	\$10,000.00
9	In The Streets Hands Up High	\$20,000.00
		\$148,972.50

BASTROP GIVES FOUNDATION

Matching Funds Strategy

- Matching funds are carefully assessed to amplify support and maximize benefits for community projects.
- Seed Money of \$25,000

Budget Workshop 5.18.2026

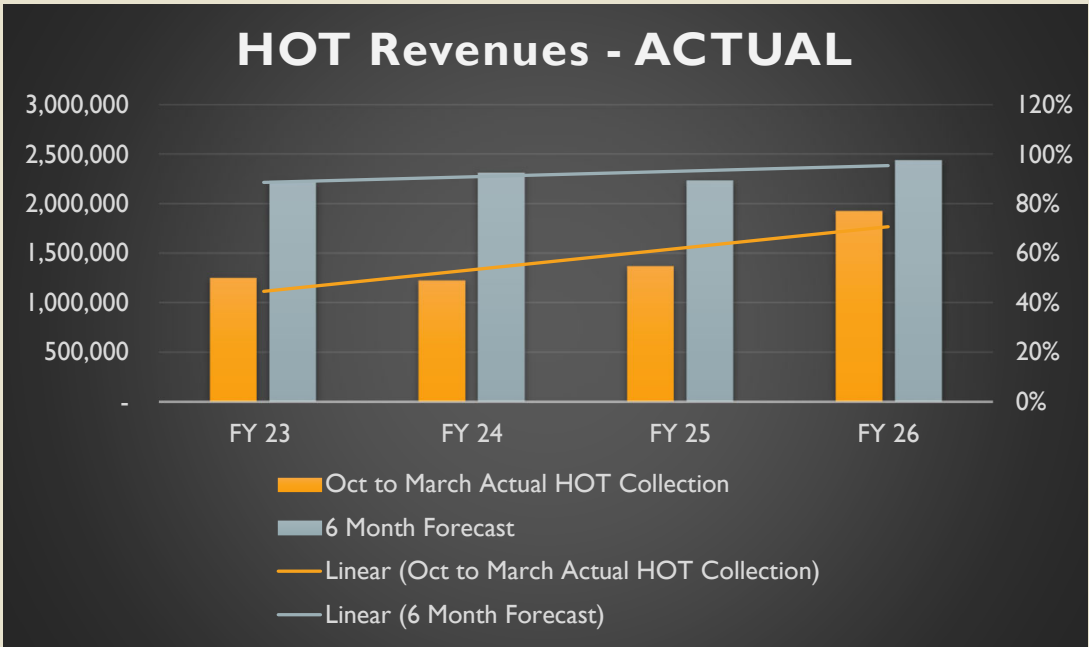


5/19/2026

35

HOTEL OCCUPANCY FUND

HOT REVENUE ESTIMATE



Hotel Occupancy Tax Overview

On trend for increase. Prior estimates did NOT take into account seasonal trends.

- Revenue Estimate is \$2.4M with actuals at \$1.925M
- Deeper Dive, on pace to meet the revenue projection.

Available for Allocation in FY 27

- 15% Art
- 15% Historic Preservation
- No Cap for Convention Center

REVIEW OF CURRENT FUNDING REQUESTS

Budget Workshop 5.18.2026

Funding Request Evaluation – FY 26 Figures

- Opera House \$194,000
 - Historic Preservation - \$100,000
- Museum \$141,193
- Visitor Center \$293,632
- Lost Pines Art Center \$167,950
- Cultural Arts - \$55,000
- Music - \$100,000
- BCAACC \$50K

- Other:
 - Hannibal Lokumbe \$12,500
 - Kerr Center Dance Troupe \$22,000
 - Lonestar Poetry \$25,000 (overpaid by \$5K)
 - Corvette Invasion \$25,000

5/19/2026

38

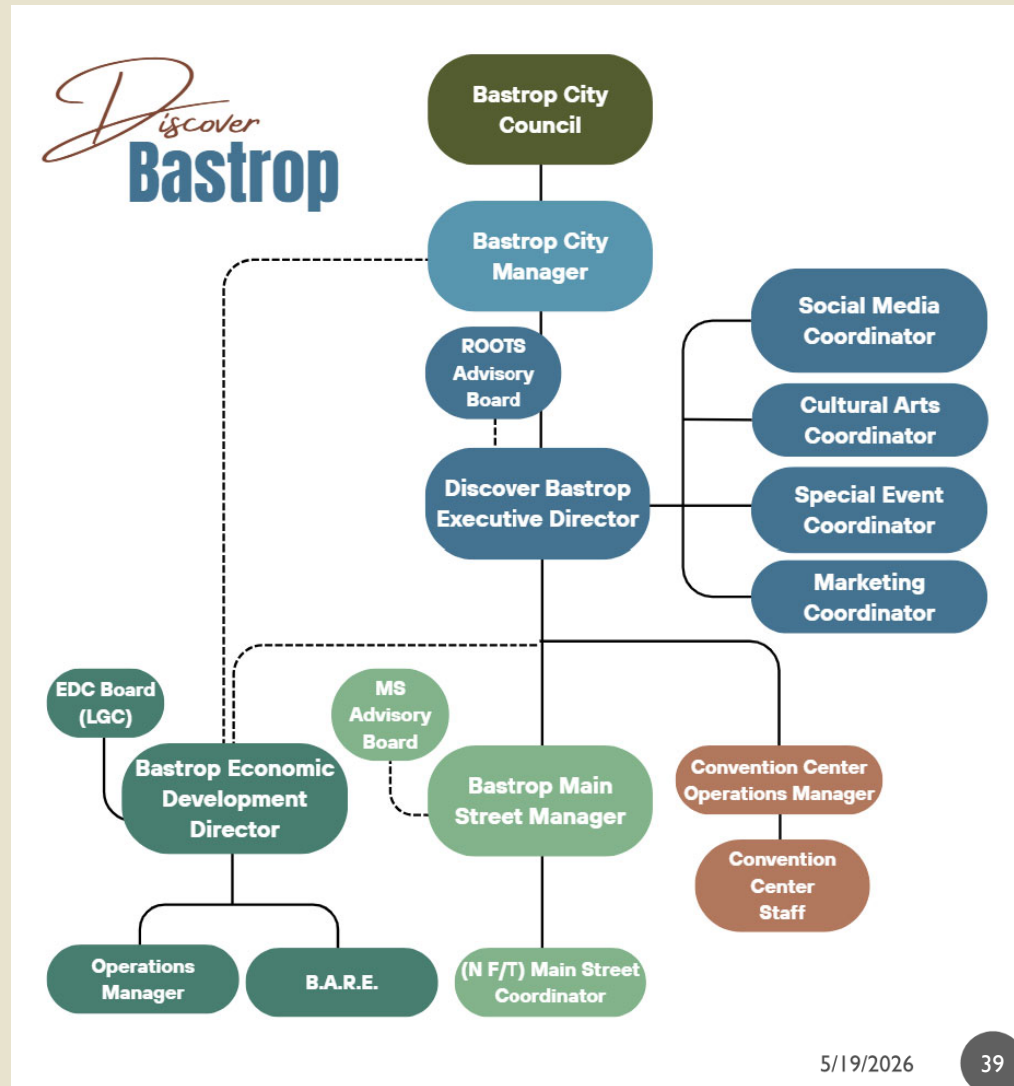
DISCOVER BASTROP

Staffing Overview

Discover Bastrop's staffing is structured to effectively promote tourism and drive economic development.

Funding Allocation

Funding is provided by HOT fund, BEDC fund, and also some General Fund.



NEXT STEPS FOR THE BUDGET



UPDATED APPRAISAL AND ASSESSOR INFORMATION

Current Appraisal Data

Continue to monitor the appraisal data

Budget Planning Integration

Integrating appraisal and assessor data together ensures realistic and effective budget planning.



SETTING TARGET BUDGET GOALS

Clear Budget Targets

NNR may have an impact on service delivery

Fiscal Discipline

All Departments are in budget defense and review now.

Strategic Priorities Support

Budget goals align spending with strategic priorities to support organizational objectives effectively.

CONCLUSION

Comprehensive Review

Decide on Tax Rate target

Strategic Planning

Revenue: Ensuring all incentive agreements take the overall needs of the city into account and a long-term forecast is established.

Community-focused Budget

Community First: Aimed to reduce impact to residents, understanding the external forces of the current fiscal environment to our residents.

Improvements		Count	Value			
Homesite	2,360	543,370,747				
New Homesite	70	5,401,677				
Non Homesite	2,093	979,104,510				
New Non Homesite	89	26,814,687	(+)	1,554,691,621	TOTAL IMPROVEMENTS	
Land (4,156.159 acres)		Count	Value			
Homesite	2,386	200,496,226				
New Homesite	0	0				
Non Homesite	3,594	513,779,939				
New Non Homesite	1	24,704	(+)	714,300,869	TOTAL LAND MARKET	
Prod (1,108.523 acres)		Count	Value			
Productivity	80	49,933,043				
Inventory	0	0				
Timber	0	0	(+)	49,933,043	TOTAL PROD MARKET	
Other		Count	Value			
Personal Property	1,053	163,413,480				
Minerals	0	0	(+)	163,413,480	TOTAL OTHER	
				(=)	2,482,339,013	TOTAL MARKET VALUE
				(-)	49,831,392	TOTAL PRODUCTION LOSS
				(=)	2,432,507,621	TOTAL APPRAISED VALUE
Prod. Use	Count	Value	Loss			
Productivity	80	101,651	49,831,392	(-)	9,153,195	CAPPED HOMESTEAD LOSS
Inventory	0	0	0	(=)	53,548,940	CIRCUIT BREAKER CAP LOSS
Timber	0	0	0			
Totals	80	101,651	49,831,392	(-)	2,369,805,486	TOTAL ASSESSED
Exemptions/Deductions		*** Non-Frozen ***	**** Frozen ****			
	Count	Value	Count	Value		
Homestead	0	0	0	0		
Homestead Local	0	0	0	0		
Over 65 & SS	0	0	0	0		
Over 65 Local & SS	0	0	0	0		
Disabled	0	0	0	0		
Disabled Local	0	0	0	0		
Disabled Veteran	80	784,557	42	458,478	0	
Disabled Vet HS	59	20,277,414	44	14,683,077	0	
Surv Sp (FR)	1	378,327	0	0	0	
Surv SP (Vet)	0	0			0	
11.145 Personal Prop	694	27,940,207			1,243,035	
Abatements	0	0				
Pollution Control	1	425,000			34,960,491	
Freeport	1	30,178			378,327	
Goods In Transit	0	0				
Historic	0	0	0	0		
Low Income Housing	0	0			27,940,207	
Solar / Wind Power	1	17,288	0	0		
Med/BioMed Property	1	280			6,014,840	
Child-Care Facilites	0	0				
Tot Exempt Proration	0	0	0	0	297,125,690	
Misc Exemption *	2	5,542,094				
Total Exempt	656.00	297,125,690			367,662,590	
Taxable Non Frozen				1,757,384,341		
Taxable Frozen				244,758,555		
Taxable New HS Frozen				4,184,014		
				2,002,142,896	TOTAL TAXABLE	
Tax Non Frozen				8,857,217.28		
Tax Frozen				902,764.71		
Tax New HS Frozen				21,087.43		
				9,759,981.99	TOTAL TAX	
Total Tax w/o Ceiling				10,246,967.89		
Tax Frozen Loss				330,818.50		
				0.00504000	TAX RATE	
Total Vet HS Proration		0	0.00			

(7,170 accounts)

Entire Appraisal Roll Summary
C04 CITY OF BASTROP

BASTROP COUNTY
Appraisal Year: 2026

	Count	Market	Land	Prod	Improvement	New Hs	Personal	Mineral	Exempt
- SS-M	1	378,327	71,012.00	0	307,315	0	0	0	378,327
0 - Conversion	2	0	0.00	0	0	0	0	0	0
A - REAL, RESIDENTIAL, AUX IMPRO	3,797	1,131,048,133	309,959,952.00	0	821,088,181	5,378,010	0	0	35,972,870
B - REAL, RESIDENTIAL, APARTMEN	151	173,020,812	9,793,745.00	0	163,227,067	0	0	0	5,078,226
C - REAL, VACANT PLATTED RESIDE	1,028	76,326,675	76,326,675.00	0	0	0	0	0	1,301,313
D1 - IMPR - IMPROVED PASTURE	52	29,764,399	0.00	34,691	0	0	0	0	0
D2 - REAL, ACREAGE, UNDEVELOPE	30	16,895,199	12,261,145.00	13,676	1,217,846	23,667	0	0	271,715
E - REAL, ACREAGE, NON-AG	40	41,514,923	18,736,439.00	52,465	6,294,226	0	0	0	394,557
F1 - REAL, Commercial	383	543,146,056	176,198,557.00	819	366,679,321	0	0	0	4,828,728
F2 - REAL, Industrial	3	6,250,975	1,112,220.00	0	5,138,755	0	0	0	0
J2 - REAL & TANGIBLE PERSONAL, U	1	2,262,546	0.00	0	0	0	2,262,546	0	0
J3 - REAL & TANGIBLE PERSONAL, U	6	5,615,917	569,874.00	0	90,983	0	4,955,060	0	0
J4 - REAL & TANGIBLE PERSONAL, U	5	1,036,838	0.00	0	0	0	1,036,838	0	1,866
J5 - REAL & TANGIBLE PERSONAL, U	8	2,736,325	310,841.00	0	0	0	2,425,484	0	0
J6 - REAL & TANGIBLE PERSONAL, U	8	850,543	0.00	0	0	0	850,543	0	0
J7 - REAL & TANGIBLE PERSONAL, U	4	6,819,148	0.00	0	0	0	6,819,148	0	0
J8 - REAL & TANGIBLE PERSONAL, U	1	1,126	0.00	0	0	0	1,126	0	1,126
L1 - TANGIBLE, PERSONAL PROPER	959	119,577,002	0.00	0	0	0	119,577,002	0	28,033,546
L2 - TANGIBLE, PERSONAL PROPER	21	2,373,066	0.00	0	0	0	2,373,066	0	1,847
M1 - TANGIBLE OTHER PERSONAL	81	4,092,479	0.00	0	4,092,479	0	0	0	86,952
S - SPECIAL INVENTORY	8	20,165,427	0.00	0	0	0	20,165,427	0	0
X - XG	19	31,212,025	9,154,271.00	0	21,845,362	0	212,392	0	31,212,025
XV - XV	562	267,251,072	99,806,138.00	0	164,710,086	0	2,734,848	0	260,099,492
TOTAL	7,170	2,482,339,013	714,300,869	101,651	1,554,691,621	5,401,677	163,413,480	0	367,662,590
ALL PTD TOTAL	7,170	2,482,339,013	714,300,869	101,651	1,554,691,621	5,401,677	163,413,480	0	367,662,590

New Value Summary
 C04 CITY OF BASTROP

BASTROP COUNTY
 Appraisal Year: 2026

	Count	Market	Land	Improvement	New Value	New Asd Value	New Txbl Val	Personal	Exempt
A - REAL, RESIDENTIAL, SINGLE-FAM	136	42,107,932	8,466,932	33,641,000	19,724,961	18,977,606	18,729,965	0	1,261,927
B - REAL, RESIDENTIAL, DUPLEXS	1	126,755	25,004	101,751	12,431	12,431	12,431	0	0
D2 - REAL, ACREAGE, UNDEVELOPE	2	815,175	574,965	240,210	44,705	44,705	44,705	0	0
E - REAL, FARM/RANCH, HOUSE	1	879,946	27,007	414,660	5,280	2,657	2,657	0	0
F1 - REAL, Commercial	17	45,041,147	13,404,660	31,636,487	12,452,234	12,228,206	12,228,206	0	0
L1 - TANGIBLE, PERSONAL PROPER	7	4,105,635	0	0	4,105,635	4,105,635	3,553,428	4,105,635	552,207
M1 - TANGIBLE OTHER PERSONAL	1	59,799	0	59,799	1,457	1,444	1,444	0	0
TOTAL	165	93,136,389	22,498,568	66,093,907	36,346,703	35,372,683	34,572,835	4,105,635	1,814,134
ALL PTD TOTAL	165	93,136,389	22,498,568	66,093,907	36,346,703	35,372,683	34,572,835	4,105,635	1,814,134

2026 PRELIMINARY EFFECTIVE RATE ASSUMPTION REPORT

C04 - CITY OF BASTROP

NEW VALUE

TOTAL NEW VALUE MARKET:	36,346,703
TOTAL NEW VALUE TAXABLE:	34,572,835

NEW EXEMPTIONS

Exemption	Description	Count	Source	Value
EX	Exemptions	0	2025 Market Value	-
EX366	HB366 Exempt	3	2025 Market Value	10,587
HB9	HB9 Exempt	694	2025 Market Value	27,940,207
ABSOLUTE EXEMPTIONS VALUE LOSS				27,950,794

Exemption	Description	Count	Source	Value
DV4	Disabled Veterans 70%-100%	4	Exemption Amount	48,000
DVHS	Disable Veteran Homestead	3	Exemption Amount	925,090
DVO65	Disable Veteran OV65	1	Exemption Amount	4,126
OV65	Over 65	1	Exemption Amount	4,126
PARTIAL EXEMPTIONS VALUE LOSS				981,342

NEW EXEMPTIONS VALUE LOSS 28,932,136

INCREASED EXEMPTIONS

Year	Description	Count	Source	Value
2026	Increase in Exemption Dollars	0	Exemption Amount	-
INCREASE EXEMPTIONS VALUE LOSS				-

TOTAL EXEMPTIONS VALUE LOSS 28,932,136

NEW AG / TIMBER EXEMPTIONS

Year	Count	Source	Value
2025	1	Market Value	190,330
2026	1	Ag/Timber Use	613

NEW AG / TIMBER VALUE LOSS 189,717

NEW ANNEXATION

Year	Description	Count	Source	Value
2026	Annexed		Current Year Taxable Value	

NEW DEANNEXATIONS

Year	Description	Count	Source	Value
2025	Deannexed		Prior Year Taxable Value	

AVERAGE & MEDIAN TAXABLE HOMESTEAD VALUE

Year	Type	Value
2026	Average Taxable Homestead Value	294,810
2026	Median Taxable Homestead Value	300,757
2025	Average Taxable Homestead Value	291,460
2025	Median Taxable Homestead Value	301,053

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Not Under ARB Review Totals

Property Count: 6,930

4/23/2025 10:30:15AM

Land		Value			
Homesite:		194,582,320			
Non Homesite:		482,050,697			
Ag Market:		52,229,952			
Timber Market:		0	Total Land	(+) 728,862,969	
Improvement		Value			
Homesite:		529,560,814			
Non Homesite:		916,053,242	Total Improvements	(+) 1,445,614,056	
Non Real		Count	Value		
Personal Property:	1,055		150,895,918		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 150,895,918
			Market Value	= 2,325,372,943	
Ag		Non Exempt	Exempt		
Total Productivity Market:	52,229,952		0		
Ag Use:	124,358		0	Productivity Loss	(-) 52,105,594
Timber Use:	0		0	Appraised Value	= 2,273,267,349
Productivity Loss:	52,105,594		0	Homestead Cap	(-) 12,514,950
			23.231 Cap	(-) 27,797,072	
			Assessed Value	= 2,232,955,327	
			Total Exemptions Amount	(-) 318,965,140	
			(Breakdown on Next Page)		
			Net Taxable	= 1,913,990,187	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	13,385,085	12,267,103	40,297.26	42,283.12	50		
DPS	500,103	500,103	1,577.27	1,577.27	3		
OV65	237,840,739	223,945,094	812,000.37	835,871.51	825		
Total	251,725,927	236,712,300	853,874.90	879,731.90	878	Freeze Taxable	(-) 236,712,300
Tax Rate	0.4994000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	289,085	289,085	289,085	0	1		
Total	289,085	289,085	289,085	0	1	Transfer Adjustment	(-) 0
						Freeze Adjusted Taxable	= 1,677,277,887

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 9,230,200.67 = 1,677,277,887 * (0.4994000 / 100) + 853,874.90

Certified Estimate of Market Value: 2,325,372,943
 Certified Estimate of Taxable Value: 1,913,990,187

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Not Under ARB Review Totals

Property Count: 6,930

4/23/2025

10:31:14AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	463,868	0	463,868
CHODO (Partial)	1	5,864,136	0	5,864,136
DP	52	0	0	0
DPS	3	0	0	0
DV1	19	0	151,000	151,000
DV1S	2	0	5,000	5,000
DV2	18	0	144,000	144,000
DV3	23	0	202,000	202,000
DV3S	1	0	10,000	10,000
DV4	96	0	666,322	666,322
DV4S	5	0	24,000	24,000
DVHS	90	0	29,804,035	29,804,035
DVHSS	7	0	2,099,422	2,099,422
EX	515	0	234,361,621	234,361,621
EX-XA	2	0	3,295,500	3,295,500
EX-XG	9	0	25,107,227	25,107,227
EX-XI	1	0	4,675	4,675
EX-XN	6	0	177,506	177,506
EX-XO	5	0	53,226	53,226
EX-XU	2	0	629,629	629,629
EX-XV	67	0	14,716,354	14,716,354
EX-XV (Prorated)	1	0	23,910	23,910
EX366	163	0	158,840	158,840
FR	1	102,743	0	102,743
HS	2,238	0	0	0
MASSS	1	0	386,172	386,172
MED	2	0	69,847	69,847
OV65	853	0	0	0
OV65S	14	0	0	0
PC	1	425,000	0	425,000
SO	1	19,107	0	19,107
Totals		6,874,854	312,090,286	318,965,140

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Under ARB Review Totals

Property Count: 50

4/23/2025 10:30:15AM

Land	Value			
Homesite:	1,368,902			
Non Homesite:	8,463,557			
Ag Market:	0			
Timber Market:	0	Total Land	(+)	9,832,459
Improvement	Value			
Homesite:	3,887,750			
Non Homesite:	13,430,092	Total Improvements	(+)	17,317,842
Non Real	Count	Value		
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				27,150,301
Ag	Non Exempt	Exempt		
Total Productivity Market:	0	0		
Ag Use:	0	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	0	0		27,150,301
			Homestead Cap	(-)
			23.231 Cap	(-)
				17,828
			Assessed Value	=
				25,552,484
			Total Exemptions Amount (Breakdown on Next Page)	(-)
				0
			Net Taxable	=
				25,552,484

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	204,758	204,758	319.46	319.46	1		
OV65	1,951,348	1,951,348	8,107.97	8,107.97	5		
Total	2,156,106	2,156,106	8,427.43	8,427.43	6	Freeze Taxable	(-)
Tax Rate	0.4994000						2,156,106
						Freeze Adjusted Taxable	=
							23,396,378

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 125,268.94 = 23,396,378 * (0.4994000 / 100) + 8,427.43

Certified Estimate of Market Value:	23,814,275
Certified Estimate of Taxable Value:	22,691,399
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 PRELIMINARY TOTALS

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	0	0
HS	15	0	0	0
OV65	6	0	0	0
Totals		0	0	0

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP

Property Count: 6,980

Grand Totals

4/23/2025

10:30:15AM

Land		Value			
Homesite:		195,951,222			
Non Homesite:		490,514,254			
Ag Market:		52,229,952			
Timber Market:		0	Total Land	(+) 738,695,428	
Improvement		Value			
Homesite:		533,448,564			
Non Homesite:		929,483,334	Total Improvements	(+) 1,462,931,898	
Non Real		Count	Value		
Personal Property:	1,055		150,895,918		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 150,895,918
			Market Value	=	2,352,523,244
Ag		Non Exempt	Exempt		
Total Productivity Market:	52,229,952		0		
Ag Use:	124,358		0	Productivity Loss	(-) 52,105,594
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	52,105,594		0	Homestead Cap	(-) 12,532,778
			23.231 Cap	(-)	29,377,061
			Assessed Value	=	2,258,507,811
			Total Exemptions Amount	(-)	318,965,140
			(Breakdown on Next Page)		
			Net Taxable	=	1,939,542,671

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	13,589,843	12,471,861	40,616.72	42,602.58	51		
DPS	500,103	500,103	1,577.27	1,577.27	3		
OV65	239,792,087	225,896,442	820,108.34	843,979.48	830		
Total	253,882,033	238,868,406	862,302.33	888,159.33	884	Freeze Taxable	(-) 238,868,406
Tax Rate	0.4994000						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	289,085	289,085	289,085	0	1		
Total	289,085	289,085	289,085	0	1	Transfer Adjustment	(-) 0
			Freeze Adjusted Taxable	=	1,700,674,265		

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 9,355,469.61 = 1,700,674,265 * (0.4994000 / 100) + 862,302.33

Certified Estimate of Market Value: 2,349,187,218
 Certified Estimate of Taxable Value: 1,936,681,586

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP

Property Count: 6,980

Grand Totals

4/23/2025

10:31:14AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	463,868	0	463,868
CHODO (Partial)	1	5,864,136	0	5,864,136
DP	53	0	0	0
DPS	3	0	0	0
DV1	19	0	151,000	151,000
DV1S	2	0	5,000	5,000
DV2	18	0	144,000	144,000
DV3	23	0	202,000	202,000
DV3S	1	0	10,000	10,000
DV4	96	0	666,322	666,322
DV4S	5	0	24,000	24,000
DVHS	90	0	29,804,035	29,804,035
DVHSS	7	0	2,099,422	2,099,422
EX	515	0	234,361,621	234,361,621
EX-XA	2	0	3,295,500	3,295,500
EX-XG	9	0	25,107,227	25,107,227
EX-XI	1	0	4,675	4,675
EX-XN	6	0	177,506	177,506
EX-XO	5	0	53,226	53,226
EX-XU	2	0	629,629	629,629
EX-XV	67	0	14,716,354	14,716,354
EX-XV (Prorated)	1	0	23,910	23,910
EX366	163	0	158,840	158,840
FR	1	102,743	0	102,743
HS	2,253	0	0	0
MASSS	1	0	386,172	386,172
MED	2	0	69,847	69,847
OV65	859	0	0	0
OV65S	14	0	0	0
PC	1	425,000	0	425,000
SO	1	19,107	0	19,107
Totals		6,874,854	312,090,286	318,965,140

2025 PRELIMINARY TOTALS

Property Count: 6,930

C04 - CITY OF BASTROP
Not Under ARB Review Totals

4/23/2025 10:31:14AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,631	1,136.6932	\$10,036,760	\$1,084,134,922	\$1,038,130,070
B	MULTIFAMILY RESIDENCE	137	30.5383	\$16,197,336	\$165,367,840	\$163,591,468
C1	VACANT LOTS AND LAND TRACTS	963	528.6711	\$0	\$70,100,396	\$63,279,131
D1	QUALIFIED AG LAND	80	1,389.5503	\$0	\$52,229,952	\$141,578
D2	NON-QUALIFIED LAND	1		\$0	\$6,833	\$6,833
E	FARM OR RANCH IMPROVEMENT	65	341.8036	\$77,053	\$22,142,893	\$20,745,259
F1	COMMERCIAL REAL PROPERTY	393	359.0744	\$3,013,725	\$483,827,857	\$472,565,666
F2	INDUSTRIAL REAL PROPERTY	5	15.6880	\$1,355,972	\$4,863,808	\$4,863,808
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,083,785	\$2,083,785
J3	ELECTRIC COMPANY (INCLUDING C	5	6.8500	\$0	\$5,174,236	\$5,174,236
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$994,372	\$994,372
J5	RAILROAD	9	3.2340	\$0	\$2,694,908	\$2,694,908
J6	PIPELAND COMPANY	5		\$0	\$602,323	\$602,323
J7	CABLE TELEVISION COMPANY	4		\$0	\$6,693,709	\$6,693,709
L1	COMMERCIAL PERSONAL PROPE	798		\$0	\$108,847,411	\$108,655,714
L2	INDUSTRIAL PERSONAL PROPERT	17		\$0	\$1,795,216	\$1,795,216
M1	TANGIBLE OTHER PERSONAL, MOB	80		\$48,616	\$2,746,907	\$2,637,016
S	SPECIAL INVENTORY TAX	7		\$0	\$19,335,095	\$19,335,095
X	TOTALLY EXEMPT PROPERTY	773	1,268.9350	\$18,065	\$291,730,480	\$0
	Totals		5,081.0379	\$30,747,527	\$2,325,372,943	\$1,913,990,187

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Under ARB Review Totals

Property Count: 50

4/23/2025 10:31:14AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	30	14.4049	\$0	\$10,122,175	\$10,104,347
B	MULTIFAMILY RESIDENCE	12	1.3200	\$0	\$3,609,961	\$3,609,961
C1	VACANT LOTS AND LAND TRACTS	2	7.4620	\$0	\$905,220	\$457,972
E	FARM OR RANCH IMPROVEMENT	1	37.9200	\$0	\$2,501,396	\$2,501,396
F1	COMMERCIAL REAL PROPERTY	5	10.7170	\$0	\$10,011,549	\$8,878,808
Totals			71.8239	\$0	\$27,150,301	\$25,552,484

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP

Property Count: 6,980

Grand Totals

4/23/2025 10:31:14AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,661	1,151.0981	\$10,036,760	\$1,094,257,097	\$1,048,234,417
B	MULTIFAMILY RESIDENCE	149	31.8583	\$16,197,336	\$168,977,801	\$167,201,429
C1	VACANT LOTS AND LAND TRACTS	965	536.1331	\$0	\$71,005,616	\$63,737,103
D1	QUALIFIED AG LAND	80	1,389.5503	\$0	\$52,229,952	\$141,578
D2	NON-QUALIFIED LAND	1		\$0	\$6,833	\$6,833
E	FARM OR RANCH IMPROVEMENT	66	379.7236	\$77,053	\$24,644,289	\$23,246,655
F1	COMMERCIAL REAL PROPERTY	398	369.7914	\$3,013,725	\$493,839,406	\$481,444,474
F2	INDUSTRIAL REAL PROPERTY	5	15.6880	\$1,355,972	\$4,863,808	\$4,863,808
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,083,785	\$2,083,785
J3	ELECTRIC COMPANY (INCLUDING C	5	6.8500	\$0	\$5,174,236	\$5,174,236
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$994,372	\$994,372
J5	RAILROAD	9	3.2340	\$0	\$2,694,908	\$2,694,908
J6	PIPELAND COMPANY	5		\$0	\$602,323	\$602,323
J7	CABLE TELEVISION COMPANY	4		\$0	\$6,693,709	\$6,693,709
L1	COMMERCIAL PERSONAL PROPE	798		\$0	\$108,847,411	\$108,655,714
L2	INDUSTRIAL PERSONAL PROPERT	17		\$0	\$1,795,216	\$1,795,216
M1	TANGIBLE OTHER PERSONAL, MOB	80		\$48,616	\$2,746,907	\$2,637,016
S	SPECIAL INVENTORY TAX	7		\$0	\$19,335,095	\$19,335,095
X	TOTALLY EXEMPT PROPERTY	773	1,268.9350	\$18,065	\$291,730,480	\$0
	Totals		5,152.8618	\$30,747,527	\$2,352,523,244	\$1,939,542,671

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Not Under ARB Review Totals

Property Count: 6,930

4/23/2025 10:31:14AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	3,570	1,082.3356	\$9,950,016	\$1,072,926,032	\$1,027,887,505
A2	REAL, RESIDENTIAL, MOBILE HOME	69	40.5136	\$5,368	\$9,190,088	\$8,225,630
A3	REAL, RESIDENTIAL, AUX IMPROVEM	34	13.8440	\$81,376	\$2,018,803	\$2,016,935
B		1		\$0	\$5,864,135	\$5,864,135
B1	REAL, RESIDENTIAL, APARTMENTS	15	8.0570	\$16,190,654	\$125,165,190	\$123,407,848
B2	REAL, RESIDENTIAL, DUPLEXES	121	22.4813	\$6,682	\$34,338,515	\$34,319,485
C1	REAL, VACANT LOTS AND TRACTS	925	496.5892	\$0	\$65,087,766	\$58,266,501
C2	REAL, COLONIA LOTS AND LAND TR	1	1.1860	\$0	\$92,739	\$92,739
C3	REAL, VACANT PLATTED RURAL OR I	38	30.8959	\$0	\$4,919,891	\$4,919,891
D1	REAL, ACREAGE, RANGELAND	79	1,346.4383	\$0	\$47,395,746	\$112,318
D2	REAL, FARM/RANCH IMPROVEMENT	1		\$0	\$6,833	\$6,833
D3	REAL, ACREAGE, FARMLAND	1	43.1120	\$0	\$4,834,206	\$29,260
D4	REAL, ACREAGE, UNDEVELOPED LA	30	234.3605	\$0	\$10,949,380	\$10,330,627
E1	REAL, FARM/RANCH, HOUSE	34	79.1971	\$77,053	\$9,712,266	\$9,062,494
E2	REAL, FARM/RANCH, OTHER IMPROV	18	20.6800	\$0	\$851,991	\$851,986
E3	REAL, FARM/RANCH, MOBILE HOME	6	3.0000	\$0	\$427,159	\$298,055
E4	REAL, ACREAGE, NON-AG	1	4.5660	\$0	\$202,097	\$202,097
F1	REAL, Commercial	393	359.0744	\$3,013,725	\$483,827,856	\$472,565,666
F2	REAL, Industrial	5	15.6880	\$1,355,972	\$4,863,808	\$4,863,808
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$2,083,785	\$2,083,785
J3	REAL & TANGIBLE PERSONAL, UTIL	5	6.8500	\$0	\$5,174,236	\$5,174,236
J4	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$994,372	\$994,372
J5	REAL & TANGIBLE PERSONAL, UTIL	9	3.2340	\$0	\$2,694,908	\$2,694,908
J6	REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$602,323	\$602,323
J7	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$6,693,709	\$6,693,709
L1	TANGIBLE, PERSONAL PROPERTY, C	798		\$0	\$108,847,411	\$108,655,714
L2	TANGIBLE, PERSONAL PROPERTY, I	17		\$0	\$1,795,216	\$1,795,216
M3	TANGIBLE OTHER PERSONAL-MOBIL	80		\$48,616	\$2,746,907	\$2,637,016
S	SPECIAL INVENTORY	7		\$0	\$19,335,095	\$19,335,095
X		773	1,268.9350	\$18,065	\$291,730,480	\$0
Totals			5,081.0379	\$30,747,527	\$2,325,372,943	\$1,913,990,187

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Under ARB Review Totals

Property Count: 50

4/23/2025 10:31:14AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	27	12.1590	\$0	\$9,840,568	\$9,822,740
A2	REAL, RESIDENTIAL, MOBILE HOME	3	2.2459	\$0	\$245,875	\$245,875
A3	REAL, RESIDENTIAL, AUX IMPROVEM	1		\$0	\$35,732	\$35,732
B2	REAL, RESIDENTIAL, DUPLEXES	12	1.3200	\$0	\$3,609,961	\$3,609,961
C1	REAL, VACANT LOTS AND TRACTS	2	7.4620	\$0	\$905,220	\$457,972
D4	REAL, ACREAGE, UNDEVELOPED LA	1	37.9200	\$0	\$2,501,396	\$2,501,396
F1	REAL, Commercial	5	10.7170	\$0	\$10,011,549	\$8,878,808
Totals			71.8239	\$0	\$27,150,301	\$25,552,484

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP

Property Count: 6,980

Grand Totals

4/23/2025 10:31:14AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	3,597	1,094.4946	\$9,950,016	\$1,082,766,600	\$1,037,710,245
A2	REAL, RESIDENTIAL, MOBILE HOME	72	42.7595	\$5,368	\$9,435,963	\$8,471,505
A3	REAL, RESIDENTIAL, AUX IMPROVEM	35	13.8440	\$81,376	\$2,054,535	\$2,052,667
B		1		\$0	\$5,864,135	\$5,864,135
B1	REAL, RESIDENTIAL, APARTMENTS	15	8.0570	\$16,190,654	\$125,165,190	\$123,407,848
B2	REAL, RESIDENTIAL, DUPLEXES	133	23.8013	\$6,682	\$37,948,476	\$37,929,446
C1	REAL, VACANT LOTS AND TRACTS	927	504.0512	\$0	\$65,992,986	\$58,724,473
C2	REAL, COLONIA LOTS AND LAND TR	1	1.1860	\$0	\$92,739	\$92,739
C3	REAL, VACANT PLATTED RURAL OR I	38	30.8959	\$0	\$4,919,891	\$4,919,891
D1	REAL, ACREAGE, RANGELAND	79	1,346.4383	\$0	\$47,395,746	\$112,318
D2	REAL, FARM/RANCH IMPROVEMENT	1		\$0	\$6,833	\$6,833
D3	REAL, ACREAGE, FARMLAND	1	43.1120	\$0	\$4,834,206	\$29,260
D4	REAL, ACREAGE, UNDEVELOPED LA	31	272.2805	\$0	\$13,450,776	\$12,832,023
E1	REAL, FARM/RANCH, HOUSE	34	79.1971	\$77,053	\$9,712,266	\$9,062,494
E2	REAL, FARM/RANCH, OTHER IMPROV	18	20.6800	\$0	\$851,991	\$851,986
E3	REAL, FARM/RANCH, MOBILE HOME	6	3.0000	\$0	\$427,159	\$298,055
E4	REAL, ACREAGE, NON-AG	1	4.5660	\$0	\$202,097	\$202,097
F1	REAL, Commercial	398	369.7914	\$3,013,725	\$493,839,405	\$481,444,474
F2	REAL, Industrial	5	15.6880	\$1,355,972	\$4,863,808	\$4,863,808
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$2,083,785	\$2,083,785
J3	REAL & TANGIBLE PERSONAL, UTIL	5	6.8500	\$0	\$5,174,236	\$5,174,236
J4	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$994,372	\$994,372
J5	REAL & TANGIBLE PERSONAL, UTIL	9	3.2340	\$0	\$2,694,908	\$2,694,908
J6	REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$602,323	\$602,323
J7	REAL & TANGIBLE PERSONAL, UTIL	4		\$0	\$6,693,709	\$6,693,709
L1	TANGIBLE, PERSONAL PROPERTY, C	798		\$0	\$108,847,411	\$108,655,714
L2	TANGIBLE, PERSONAL PROPERTY, I	17		\$0	\$1,795,216	\$1,795,216
M3	TANGIBLE OTHER PERSONAL-MOBIL	80		\$48,616	\$2,746,907	\$2,637,016
S	SPECIAL INVENTORY	7		\$0	\$19,335,095	\$19,335,095
X		773	1,268.9350	\$18,065	\$291,730,480	\$0
Totals			5,152.8618	\$30,747,527	\$2,352,523,244	\$1,939,542,671

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP
Effective Rate Assumption

Property Count: 6,980

4/23/2025 10:31:14AM

New Value

TOTAL NEW VALUE MARKET:	\$30,747,527
TOTAL NEW VALUE TAXABLE:	\$30,696,929

New Exemptions

Exemption	Description	Count	Value	Amount
EX-XN	11.252 Motor vehicles leased for personal use	6	2024 Market Value	\$143,557
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	\$287,743
ABSOLUTE EXEMPTIONS VALUE LOSS				\$431,300

Exemption	Description	Count	Value	Amount
DP	Disability	1		\$0
DV3	Disabled Veterans 50% - 69%	3		\$30,000
DV4	Disabled Veterans 70% - 100%	9		\$73,352
DVHS	Disabled Veteran Homestead	5		\$1,294,173
HS	Homestead	40		\$0
OV65	Over 65	42		\$0
PARTIAL EXEMPTIONS VALUE LOSS				\$1,397,525
NEW EXEMPTIONS VALUE LOSS				\$1,828,825

Increased Exemptions

Exemption	Description	Count	Value	Amount
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$1,828,825

New Ag / Timber Exemptions

New Annexations

Count	Market Value	Taxable Value
1	\$387,954	\$387,954

New Deannexations

Count	Market Value	Taxable Value
1		\$0

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,227	\$310,595	\$5,624	\$304,971
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,212	\$310,819	\$5,542	\$305,277

2025 PRELIMINARY TOTALS

C04 - CITY OF BASTROP

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
50	\$27,150,301.00	\$22,691,399

City of Bastrop						
Budget Amendments						
#		Total \$	Impact To Fund Number			Purpose
1	Ordinance No. 2025-85	\$ 25,000.00	101-80-82-5622	General Fund	Community Event Support	Community Event Support for the Day of Giving event
		\$ (25,000.00)	101-3000	General Fund	Unassigned Fund Balance	Community Event Support for the Day of Giving event
2	Ordinance No. 2025-85	\$ 1,760,000.00	404-60-00-8140	BP&L Fund	Transfer Out – Capital Fund	Alley C project
		\$ (1,760,000.00)	404-3000	BP&L Fund	Unassigned Fund Balance	Alley C project
		\$ 1,760,000.00	997-00-00-4703	BP&L Capital Projects	Transfer In – Electric Fund	Alley C project
		\$ 250,000.00	997-60-00-6002	BP&L Capital Projects	Construction	Alley C project
		\$ 35,000.00	997-60-00-6004	BP&L Capital Projects	Engineering	Alley C project
3	Phase One of certain projects included in the 2025 Quality of Life bond series					
	Staff is not requesting a formal budget amendment - we do want to be as transparent as possible when reporting on these projects:					
	Ordinance No. 2025-85	\$ 675,000.00				Fisherman's Park
		\$ 1,831,820.00				Delgado Park
		\$ 248,000.00				Mayfest Park
		\$ 370,000.00				Fireman's Park
4	Ordinance No. 2025-85	\$ 21,000.00	501-80-00-5884	HOT Fund	Kerr Center	Kerr Community Center for additional funding for the Sister Moses Dance project utilizing existing Fund Balance within the HOT Fund.
		\$ (21,000.00)	501-3000	HOT Fund	Unassigned Fund Balance	Kerr Community Center for additional funding for the Sister Moses Dance project utilizing existing Fund Balance within the HOT Fund.
5	Ordinance No. 2025-84	\$ 40,000.00	101-02-00-5561	General Fund	Contract Services	Requesting use of the General Fund's available Fund Balance to offset the expenditure.
		\$ (40,000.00)	101-3000	General Fund	Unassigned Fund Balance	The payment for FY2024 annual transportation agreement with CARTS was processed in FY2025
6	Ordinance No. 2025-84	\$ 658,288.00	101-02-00-8118	General Fund	Transfer Out	Cleanup item to reconcile interfund transfers. The original FY2025 budget included a Transfer In for the Fairview Cemetery Fund for the columbarium project. However, the corresponding Transfer Out of the General Fund was not included in the budget.
		\$ (658,288.00)	101-3000	General Fund	Unassigned Fund Balance	
		\$ 58,288.00	525-00-00-4701	Cemetery Operation	Transfer In	
		\$ 58,288.00	525-00-00-6000	Cemetery Operation	Capital Outlay Expense	
7	Ordinance No. 2025-84	\$ 18,478.00	101-05-00-5505	General Fund	Professional Services	Increase in credit card related expenses due to the implementation of the new customer portal, an increase in professional services due to audit related expenditures, as well as increase in contractual services for sanitation. This amendment would utilize salary savings from various other departments within the General Fund. Therefore, having a net zero impact on the overall budget.
		\$ 82,119.00	101-05-05-5507	General Fund	Credit Card Processing Fees	
		\$ 104,000.00	101-05-05-5561	General Fund	Contractual Services	
		\$ (156,430.00)	101-09-22-5101	General Fund	Operational Salaries	
		\$ (48,167.00)	101-16-00-5101	General Fund	Operational Salaries	
8	Ordinance No. 2025-84	\$ 100,000.00	101-00-00-4737	General Fund	Transfer In – Bond Fund	On July 22, 2025, Council passed Resolution No. 2025-123 authorizing the reimbursement of the General Fund for Capital related expenditures not to exceed \$100,000.
		\$ 100,000.00	726-00-00-8001	CO 2018 Series	Transfer Out – General Fund	
9	Ordinance No. 2025-84	\$ 144,000.00	501-00-00-4026	HOT Fund	Motel/Hotel Tax Receipts	The HOT Fund had an increase in capital expenditures which include acquisition of 1311 Walnut Street as well as repairs to 1408 Chestnut Street, and the Convention Center. This amendment would increase various revenues to offset the increase in capital expenses.
		\$ 47,900.00	501-00-00-4400	HOT Fund	Interest Income	
		\$ 23,000.00	501-00-00-4506	HOT Fund	Grant Proceeds	
		\$ 57,725.00	501-00-00-4509	HOT Fund	General Donations	

		\$ 84,500.00	501-80-00-5345	HOT Fund	Maintenance of Building	
		\$ 188,125.00	501-80-00-6000	HOT Fund	Capital Outlay	
10	Ordinance No. 2025-78	\$ 117,540.00		HOT Fund		The Hotel Occupancy Tax (HOT) fund is a special revenue fund, and its use is restricted to authorized categories. The Convention Center is an authorized use. This is part one of the repairs. The roof, originally estimated at three hundred and twenty-five thousand (\$325,000), contemplated much more intense repair than is actually needed. Several bids were obtained to yield repairs that have a twenty (20) year or more warranty. Nations Roof, LLC was the lowest bid at one hundred seventeen five hundred and ten thousand \$117,500.
11	Ordinance No. 2026-14	\$ 2,047,950.37	110-18-00-6132	Streets Fund	Street Improvements	Utilize Sales Tax for Streets that was in Fund Balance
		\$ (2,047,950.37)	110-3000	Streets Fund	Fund Balance	
12	Ordinance No. 2026-04	\$ 60,000.00	501-80-00-8140	HOT Fund	Transfer Out	In FY2024 Council allocated \$100K for repairs to the Visitor Center of which approximately \$40K has been utilized. This amendment would allocate \$60K from HOT Fund Balance.
		\$ (60,000.00)	501-3000	HOT Fund	Unassigned Fund Balance	
13	Ordinance No. 2026-04	\$ (29,500.00)	101-22-00-5340	General Fund - Fleet & Facilities	Maintenance of Vehicles	Proposing to reallocate a total of \$106,935 from the General Fund Fleet & Facilities existing budget to the appropriate Capital Projects Fund. These funds would be utilized on a 50x50 roof add-on covering (\$20K), and concrete pad (\$24,500), providing an additional 2,500 sq/ft of covered workspace. As well as \$29,500 for a 15,00-pound 4 post automotive lift, 14' x 12' insulated sectional overhead doors w/ openers (\$14,800), and a new electric panel with wiring (\$18,135).
		\$ (52,935.00)	101-22-00-5345	General Fund - Fleet & Facilities	Maintenance of Buildings	
		\$ (24,500.00)	101-22-00-5321	General Fund - Fleet & Facilities	Equipment Maintenance	
		\$ 106,935.00	101-22-00-8140	General Fund - Fleet & Facilities	Transfer Out - Capital Fund	
		\$ 106,935.00	995-00-00-4701	General Fund - Capital Projects	Transfer In - General Fund	
		\$ 106,935.00	995-22-00-6000	General Fund - Capital Projects - Fleet & Facilities	Capital Outlay	
14	Ordinance No. 2026-04	\$ (14,750.00)	110-3000	Streets Fund	Unassigned Fund Balance	Requesting to utilize \$14,750 from Street Maintenance Fund Unassigned Fund Balance for the purchase of Miller Curb Machine, Series MC 650.
		\$ 14,750.00	110-18-00-6010	Streets Fund	Equipment - Capital Outlay	
15	Ordinance No. 2026-04	\$ 18,283.00	102-00-00-5668		Technology Expense	Relates to a Special Revenue Funds for our Municipal Court Technologies fees and expense. FY2025 began the implementation of Tyler Software as their operating system. Most of the implementation fees occurred in FY2026. This amendment would allocate available Fund Balance, assigned for this specific purpose, to cover the contractual services.
		\$ (10,293.00)	102-3121		Assigned Technology Fund Balance	
		\$ (7,360.00)	102-3129		Assigned Bldg./Tech Combo FB	
16	Ordinance No. 2026-04	\$ (734,350.00)	265-35-00-8140		Transfer Out - Capital Fund	The Water/Wastewater Capital Projects Fund currently has two active projects. The Wastewater Treatment Plant #1 and #2 Rehab and SH71 Pipe Bursting projects. This amendment would reallocate the funding sources of each project.
		\$ (336,017.00)	306-51-51-8140		Transfer Out - Capital Fund	
		\$ 336,017.00	999-00-00-4732		Impact Fee Fund	
		\$ 734,350.00	999-00-00-4737		Bond Funds	
17	Ordinance No. 2026-04					Jason Alfaro, Director of Parks & Recreations, was able to save approximately \$115K by reviewing and rebidding the City's mowing contracts. Staff are requesting to utilize the savings from contract services to create a new position titled Parks and Recreations Manager. The new position would have zero impact on the department's overall operating budget however does require Council's approval.