



# **2026 Proposed Budget**

**Bastrop Central  
Appraisal District**

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - SUMMARY

			2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>INCOME</b>									
<b>3120000 APPRAISAL DISTRICT</b>									
	3121000	TOTAL LOCAL SUPPORT	2,656,545	3,219,057	3,492,087	3,978,665	4,283,380	304,715	7.11%
	3126000	TOTAL INTEREST INCOME	32,787	53,349	59,500	25,000	25,000	-	0.00%
	3127000	TOTAL OTHER REVENUE	12,073	10,540	4,883	12,200	12,200	-	0.00%
	3120000	GRAND TOTAL ALL REVENUE	2,701,405	3,282,947	3,556,470	4,015,865	4,320,580	304,715	7.05%
<b>EXPENSES</b>									
<b>4120000 APPRAISAL DISTRICT</b>									
	4121000	TOTAL PAYROLL	1,448,289	1,604,931	1,866,171	2,243,817	2,299,390	55,573	2.42%
	4122000	TOTAL INSURANCE	284,817	308,782	370,481	507,172	541,040	33,868	6.26%
	4123000	TOTAL PROFESSIONAL/CONTRACT	369,950	551,592	836,470	704,775	871,000	166,225	19.08%
	4124000	TOTAL OPERATIONS	189,042	133,713	168,515	290,000	296,650	6,650	2.24%
	4125000	TOTAL EDUCATION/TRAINING	15,163	9,518	17,378	25,500	25,500	-	0.00%
	4126000	TOTAL SUPPLIES	17,735	17,516	14,824	24,500	27,500	3,000	10.91%
	4127000	TOTAL BUILDING/UTILITIES	38,238	39,784	51,475	54,100	96,000	41,900	43.65%
	4128000	TOTAL CAPITAL OUTLAY	115,182	234,469	10,299	50,000	50,000	-	0.00%
	4120000	TOTAL APPRAISAL DIST EXPENSES	2,478,415	2,900,305	3,335,613	3,899,864	4,207,080	307,216	7.30%
<b>4130000 APPRAISAL REVIEW BOARD</b>									
	4131000	TOTAL ARB MEETING FEES	45,150	43,168	55,360	77,000	77,000	-	0.00%
	4132000	TOTAL ARB OPERATIONS	8,381	11,010	24,664	39,000	36,500	(2,500)	-6.85%
	4120000	TOTAL ARB EXPENSES	53,531	54,178	80,024	116,000	113,500	(2,500)	-2.20%
		GRAND TOTAL ALL EXPENSES	2,531,946	2,954,483	3,415,637	4,015,864	4,320,580	304,716	7.05%

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - LOCAL SUPPORT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>INCOME</b>							
3120000 APPRAISAL DISTRICT							
3121000 LOCAL SUPPORT							
3121100 BASTROP COUNTY	694,859	724,610	786,059	1,026,788	1,050,350	23,561	2.24%
3121150 BASTROP ISD	1,073,709	1,417,643	1,537,863	1,600,150	1,604,014	3,864	0.24%
3121200 ELGIN ISD	324,450	405,826	440,241	464,597	478,680	14,083	2.94%
3121250 LEXINGTON ISD	496	791	858	850	970	120	12.35%
3121300 MCDADE ISD	21,183	27,293	29,608	29,692	32,479	2,787	8.58%
3121350 SMITHVILLE ISD	201,754	235,040	254,972	251,449	241,882	(9,567)	-3.96%
3121400 CITY OF BASTROP	104,742	117,700	127,681	164,777	158,665	(6,112)	-3.85%
3121450 CITY OF ELGIN	57,918	67,897	73,655	93,762	102,283	8,521	8.33%
3121500 CITY OF SMITHVILLE	27,681	32,256	34,991	46,295	46,931	636	1.36%
3121550 BASTROP COUNTY ESD#1	53,799	57,708	62,602	79,226	90,869	11,643	12.81%
3121600 BASTROP COUNTY ESD#2	27,489	34,141	37,036	50,302	55,874	5,572	9.97%
** 3121625 BASTROP COUNTY ESD#3	-	-	-	-	212,288	212,288	100.00%
3121650 BASTROP/TRAVIS ESD #1	24,049	30,386	32,963	46,383	47,375	992	2.09%
3121700 ALTESSA MUD	-	482	522	4,124	8,173	4,049	49.54%
3121750 BASTROP COUNTY MUD #1	5,885	6,204	6,730	9,031	9,310	278	2.99%
* BASTROP COUNTY MUD #3	-	-	*				
* BASTROP COUNTY MUD #4	-	-	*				
3121770 CENTEX DRAINAGE DISTRICT	-	-	*	155	4,460		0.00%
3121800 ELGIN MUD #1	-	-	5	6	2	(4)	-186.32%
3121850 ELGIN MUD #2	-	36	78	1,664	9,199	7,535	81.91%
3121900 THE COLONY MUD #1A	6,290	16,293	17,674	30,184	34,431	4,247	12.33%
3121950 THE COLONY MUD #1B	568	3,485	3,781	13,725	17,217	3,492	20.28%
3122000 THE COLONY MUD #1C	-	1,478	1,601	3,717	9,744	6,027	61.85%
3122050 THE COLONY MUD #1D	862	3,288	3,566	4,520	8,170	3,650	44.67%
3122100 THE COLONY MUD #1E	5,220	5,856	6,353	10,701	9,964	(736)	-7.39%
3122150 THE COLONY MUD #1F	215	188	204	532	431	(101)	-23.39%
3122200 THE COLONY MUD #1G	-	-	2	191	202	11	5.40%
3122250 WEST BASTROP VILLAGE MUD	112	124	134	1,058	2,227	1,169	52.49%
3122300 WCID#3	2,054	2,028	2,200	2,887	2,977	90	3.02%
3122350 ACC-ELGIN	23,210	28,307	30,707	41,898	44,214	2,316	5.24%
<b>TOTAL LOCAL SUPPORT</b>	<b>2,656,545</b>	<b>3,219,057</b>	<b>3,492,087</b>	<b>3,978,665</b>	<b>4,283,380</b>	<b>304,715</b>	<b>7.11%</b>

Local Support is revenue from participating taxing units, such as the county, school districts, cities, etc.

Local Support is calculated by subtracting interest income and other revenue from the estimated expenses and applying the percentage of prior year collected revenue to the result. 2026 Local Support Calculations per Entity follow directly.

\* NEW TAXING AUTHORITY PAYMENT WILL BE DETERMINED IF A 2025 TAX RATE IS LEVIED. THESE TAXING AUTHORITIES HAVE NOT ADOPTED A TAX RATE IN TWO YEARS

\*\*NEW TAXING AUTHORITY WITH ESTIMATED LEVY

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - LOCAL SUPPORT CALCS

JURISDICTION	2024 LEVY	2024 PERCENTAGE	Estimated 2026 Local Support	Est. 2026 Quarterly Payment	2025 Local Support	Variance (Annual)
Bastrop County	\$ 59,237,169	24.52151%	\$ 1,050,349.54	\$ 262,587.39	786,059.38	\$ 264,290
Bastrop ISD	90,462,522	37.44740%	\$ 1,604,014.35	\$ 401,003.59	1,537,863.45	\$ 66,151
Elgin ISD	26,996,380	11.17528%	\$ 478,679.79	\$ 119,669.95	440,240.63	\$ 38,439
Lexington ISD	54,681	0.02264%	\$ 969.56	\$ 242.39	858.35	\$ 111
McDade ISD	1,831,718	0.75825%	\$ 32,478.67	\$ 8,119.67	29,607.79	\$ 2,871
Smithville ISD	13,641,577	5.64700%	\$ 241,882.33	\$ 60,470.58	254,971.57	\$ (13,089)
Bastrop City	8,948,334	3.70421%	\$ 158,665.22	\$ 39,666.30	127,681.09	\$ 30,984
Elgin City	5,768,528	2.38791%	\$ 102,283.26	\$ 25,570.81	73,654.52	\$ 28,629
Smithville City	2,646,798	1.09565%	\$ 46,931.06	\$ 11,732.77	34,990.92	\$ 11,940
Bastrop County ESD#1	5,124,774	2.12143%	\$ 90,868.70	\$ 22,717.17	62,601.91	\$ 28,267
Bastrop County ESD#2	3,151,163	1.30444%	\$ 55,874.08	\$ 13,968.52	37,036.45	\$ 18,838
**Bastrop County ESD#3**EST	11,972,504	4.95608%	\$ 212,287.56	\$ 53,071.89	-	\$ 212,288
Bastrop-Travis Cts ESD#1	2,671,832	1.10602%	\$ 47,374.94	\$ 11,843.73	32,963.27	\$ 14,412
Altessa MUD	460,965	0.19082%	\$ 8,173.49	\$ 2,043.37	522.46	\$ 7,651
Bastrop Cty MUD#1	525,038	0.21734%	\$ 9,309.58	\$ 2,327.40	6,729.69	\$ 2,580
Bastrop Cty MUD#3	-	0.00000%	\$ -	\$ -	-	\$ -
Bastrop Cty MUD#4	-	0.00000%	\$ -	\$ -	-	\$ -
Centex Drainage District	251,542	0.10413%	\$ 4,460.16	\$ 1,115.04	-	\$ 4,460
Elgin MUD#1	120	0.00005%	\$ 2.12	\$ 0.53	5.36	\$ (3)
Elgin MUD#2	518,795	0.21476%	\$ 9,198.89	\$ 2,299.72	78.06	\$ 9,121
The Colony MUD#1A	1,941,807	0.80382%	\$ 34,430.69	\$ 8,607.67	17,674.37	\$ 16,756
The Colony MUD#1B	971,001	0.40195%	\$ 17,217.07	\$ 4,304.27	3,780.70	\$ 13,436
The Colony MUD#1C	549,536	0.22748%	\$ 9,743.96	\$ 2,435.99	1,600.99	\$ 8,143
The Colony MUD#1D	460,743	0.19073%	\$ 8,169.55	\$ 2,042.39	3,566.40	\$ 4,603
The Colony MUD#1E	561,964	0.23263%	\$ 9,964.33	\$ 2,491.08	6,352.85	\$ 3,611
The Colony MUD#1F	24,326	0.01007%	\$ 431.32	\$ 107.83	203.77	\$ 228
The Colony MUD#1G	11,376	0.00471%	\$ 201.71	\$ 50.43	2.24	\$ 199
West Bastrop Village MUD	125,608	0.05200%	\$ 2,227.18	\$ 556.80	134.00	\$ 2,093
WCID #3	167,903	0.06950%	\$ 2,977.13	\$ 744.28	2,199.67	\$ 777
ACC - Elgin	2,493,541	1.03221%	\$ 44,213.62	\$ 11,053.40	30,707.08	\$ 13,507
TOTALS			\$ 4,283,379.87	\$ 1,070,844.97	3,492,086.97	\$ 791,293
TOTAL REVENUE W/ ESTIMATE	241,572,243	100.00000%				
** ESD3 ESTIMATED REVENUE						

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - INTEREST & OTHER REVENUE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>INCOME</b>							
3120000 APPRAISAL DISTRICT							
<b>3126000 INTEREST INCOME</b>	32,787	53,349	59,500	25,000	25,000		
<b>TOTAL INTEREST INCOME</b>	<b>32,787</b>	<b>53,349</b>	<b>59,500</b>	<b>25,000</b>	<b>25,000</b>	-	0.00%
<b>3127000 OTHER REVENUE</b>							
3127100 SERVICE INCOME	3,011	2,558	4,537	3,200	3,200		
3127200 MISCELLANEOUS	9,061	7,982	346	9,000	9,000		
<b>TOTAL OTHER REVENUE</b>	<b>12,073</b>	<b>10,540</b>	<b>4,883</b>	<b>12,200</b>	<b>12,200</b>	-	0.00%

## BUDGET NOTES:

Interest Income is revenue from interest earned from our bank depository account. The prior year's interest earned has been verified with our current depository to be correct.

Other revenue is revenue from data requests and fees for penalties.

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - PAYROLL & INSURANCE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>EXPENSES</b>						-	
4120000 APPRAISAL DISTRICT						-	
<b>4121000 PAYROLL</b>	21 STAFF	26 STAFF	29 STAFF	33 STAFF	33 STAFF		
4121100 GROSS SALARIES	1,317,088	1,432,595	1,657,730	1,960,573	1,999,774	39,201	1.96%
4121200 RETIREMENT FUND	113,225	142,188	165,608	192,136	194,508	2,372	1.22%
4121300 FICA TAXES	17,815	20,572	18,242	24,708	24,708		
4121400 PTO PAYOUT	-	-	2,054	50,000	50,000		
4121500 EMPLOYEE RECOGNITION	161	1,000	1,437	5,000	5,000		
4121600 COMP TIME PAYOUT	-	8,575	-	11,400	-		
4121700 LONGEVITY INCENTIVE PAY	-	-	21,100	-	25,400		
<b>TOTAL PAYROLL</b>	<b>1,448,289</b>	<b>1,604,931</b>	<b>1,866,171</b>	<b>2,243,817</b>	<b>2,299,390</b>	<b>55,573</b>	<b>2.42%</b>
<b>4122000 INSURANCE</b>							
4122100 HEALTH CARE INSURANCE	257,227	286,337	326,284	455,400	487,680		
4122200 LIFE INSURANCE	2,234	2,234	2,247	2,941	2,977		
4122300 LTD INSURANCE	5,298	4,507	8,988	9,411	9,527		
4122400 WORKERS COMP	7,221	7,379	7,535	11,921	12,356		
4122500 TWC UNEMPLOYMENT	4,218	(2,224)	13,907	16,000	16,000		
4122600 PROPERTY INSURANCE	8,619	10,549	11,520	11,500	12,500		
<b>TOTAL INSURANCE</b>	<b>284,817</b>	<b>308,782</b>	<b>370,481</b>	<b>507,172</b>	<b>541,040</b>	<b>33,868</b>	<b>6.26%</b>

## BUDGET NOTES:

A general 4% was applied to all salaries.

TCDRS Plan Assessment 2026 - The 2025 employer contribution rate is 9.8%, and the employee deposit rate is 7%. The group term life rate is 15%.

2026 Health Care Benefits - district pays 100% premium for employee only for health, dental and vision. The estimated per employee, annually is \$15,240 which includes an estimated 10% increase in premiums.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - SALARY & BENEFITS**

2025 POSITION	2025 BUDGET	2026 BUDGET	2026 HOURLY	Employer Retirement Expense - 9.8%	Healthcare Premium paid by Employer	Term Life Ins Premium - .15%	Long Term Disability Insurance Premium - .48%	2026 BUDGET WITH BENEFITS
<b>EXECUTIVE TEAM</b>								
Chief Appraiser	\$ 160,000	\$ 166,400	80.00	\$ 16,307	\$ 15,240	\$ 250	\$ 799	\$ 199,076
Deputy Chief of Admin. Support	\$ 113,544	\$ 118,086	56.77	\$ 11,572	\$ 15,240	\$ 177	\$ 567	\$ 145,699
Director of Appraisal	\$ 83,420	\$ 86,757	41.71	\$ 8,502	\$ 15,240	\$ 130	\$ 416	\$ 111,087
Director of GIS	\$ 86,757	\$ 90,227	43.38	\$ 8,842	\$ 15,240	\$ 135	\$ 433	\$ 114,921
Director of Finance	\$ 83,420	\$ 70,000	33.65	\$ 6,860	\$ 15,240	\$ 105	\$ 336	\$ 92,575
Director of HR	\$ -	\$ 55,000	26.44	\$ 5,390	\$ 15,240	\$ 83	\$ 264	\$ 76,003
Taxpayer Liasion Officer/Contract	\$ -	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>ASSISTANT TO EXECUTIVES</b>								
Assistant to Chief	\$ 55,000	\$ 57,200	27.50	\$ 5,606	\$ 15,240	\$ 86	\$ 275	\$ 78,433
Assistant to Deputy	\$ 56,848	\$ 59,122	28.42	\$ 5,794	\$ 15,240	\$ 89	\$ 284	\$ 80,557
Assistant to Appraisal	\$ 50,538	\$ 52,650	25.31	\$ 5,160	\$ 15,240	\$ 79	\$ 253	\$ 73,407
<b>ADMIN. SUPPORT TEAM</b>								
Director of Agriculture	\$ 57,680	\$ 59,987	28.84	\$ 5,879	\$ 15,240	\$ 90	\$ 288	\$ 81,512
Agriculture Support Specialist	\$ 46,980	\$ 48,860	23.49	\$ 4,788	\$ 15,240	\$ 73	\$ 235	\$ 69,220
Exemption Subject Matter Expert	\$ 57,165	\$ 59,452	28.58	\$ 5,826	\$ 15,240	\$ 89	\$ 285	\$ 80,921
Exemption Support Specialist	\$ 51,500	\$ 53,560	25.75	\$ 5,249	\$ 15,240	\$ 80	\$ 257	\$ 74,412
Exemption Support Specialist	\$ 46,980	\$ 48,860	23.49	\$ 4,788	\$ 15,240	\$ 73	\$ 235	\$ 69,220
Exemption Support Specialist	\$ 46,980	\$ 48,860	23.49	\$ 4,788	\$ 15,240	\$ 73	\$ 235	\$ 69,220
Exemption Support Specialist	\$ 45,000	\$ 46,800	22.50	\$ 4,586	\$ 15,240	\$ 70	\$ 225	\$ 66,944
Imaging Specialist	\$ 45,900	\$ 47,736	22.95	\$ 4,678	\$ 15,240	\$ 72	\$ 229	\$ 67,978
Receptionist & Info Specialist	\$ 45,000	\$ 46,800	22.50	\$ 4,586	\$ 15,240	\$ 70	\$ 225	\$ 66,944
Receptionist & Info Specialist	\$ 45,000	\$ 46,800	22.50	\$ 4,586	\$ 15,240	\$ 70	\$ 225	\$ 66,944
<b>APPRAISAL SUPPORT TEAM</b>								
Commercial Appraiser IV	\$ 67,199	\$ 69,887	33.60	\$ 6,849	\$ 15,240	\$ 105	\$ 335	\$ 92,450
Appraiser IV	\$ 64,615	\$ 67,200	32.31	\$ 6,586	\$ 15,240	\$ 101	\$ 323	\$ 89,481
Appraiser IV	\$ 56,385	\$ 58,640	28.19	\$ 5,747	\$ 15,240	\$ 88	\$ 281	\$ 80,024
AG Appraiser IV	\$ 62,130	\$ 64,615	31.06	\$ 6,332	\$ 15,240	\$ 97	\$ 310	\$ 86,625
Appraiser IV	\$ 53,500	\$ 55,640	26.75	\$ 5,453	\$ 15,240	\$ 83	\$ 267	\$ 76,710
Appraiser III	\$ 51,494	\$ 53,554	25.75	\$ 5,248	\$ 15,240	\$ 80	\$ 257	\$ 74,405
Appraiser IV	\$ 53,500	\$ 55,640	26.75	\$ 5,453	\$ 15,240	\$ 83	\$ 267	\$ 76,710
Appraiser II	\$ 47,561	\$ 49,463	23.78	\$ 4,847	\$ 15,240	\$ 74	\$ 237	\$ 69,886
Appraiser II	\$ 47,561	\$ 49,463	23.78	\$ 4,847	\$ 15,240	\$ 74	\$ 237	\$ 69,886
BPP SME/Appraiser II	\$ 51,494	\$ 53,554	25.75	\$ 5,248	\$ 15,240	\$ 80	\$ 257	\$ 74,405
BPP Specialist/Appraiser I	\$ 45,732	\$ 47,561	22.87	\$ 4,661	\$ 15,240	\$ 71	\$ 228	\$ 67,784
<b>GIS SUPPORT TEAM</b>								
Ownership/Deed Specialist	\$ 46,345	\$ 48,200	23.17	\$ 4,724	\$ 15,240	\$ 72	\$ 231	\$ 68,490
Ownership/Deed Specialist	\$ 46,345	\$ 48,200	23.17	\$ 4,724	\$ 15,240	\$ 72	\$ 231	\$ 68,490
<b>POTENTIAL NEW HIRES</b>								
General Staff	\$ 44,500	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
General Staff	\$ 44,500	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,960,573</b>	<b>\$ 1,999,774</b>		<b>\$ 194,508</b>	<b>\$ 487,680</b>	<b>\$ 2,977</b>	<b>\$ 9,527</b>	<b>\$ 2,695,420</b>
<b>Special Note:</b>								
Employer contributes 9.80% of employee's salary to Texas County & District Retirement System (TCDRS).								
Employer pays 100% of employee's health, term life & long term disability insurance premiums (for employee only).								

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - PROFESSIONAL

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>EXPENSES</b>							
4120000 APPRAISAL DISTRICT							
<b>4123000 PROFESSIONAL &amp; CONTRACTUAL SERVICES</b>							
4123100 LEGAL							
4123105 BOD ATTORNEY	29,617	57,742	153,389	80,000	125,000		
4123115 HR ATTORNEY	1,852	128	-	5,000	5,000		
<b>TOTAL LEGAL</b>	<b>31,469</b>	<b>57,870</b>	<b>153,389</b>	<b>85,000</b>	<b>130,000</b>	<b>45,000</b>	<b>34.62%</b>
4123200 FINANCE							
4123205 AUDITOR	8,500	11,791	12,900	13,500	14,500	1,000	6.90%
4123300 ADMIN CONTRACT SERVICES							
4123305 EXEMPTION AUDIT SOFTWARE & MAINTENANCE	-	35,432	72,636	40,000	45,000		
4123315 AI DEED SOFTWARE & MAINTENANCE	1,000	32,700	32,700	36,000	-		
4123325 ESRI - ARCGIS SOFTWARE & MAINTENANCE	8,400	-	9,572	5,000	10,000		
4123335 PAYROLL PROCESSING	19,378	16,407	8,602	10,000	10,000		
4123345 RECORDS -STORAGE & DISPOSAL	8,914	6,568	33,156	75,100	75,100		
4123355 CUSTOMER QUEUING SYSTEM SOFTWARE & MAINT	-	14,160	4,030	15,000	10,000		
4123365 JANITORIAL SERVICES	14,750	16,713	18,233	25,000	30,000		
4123300 FACILITY NEEDS ASSESSMENT	-	-	7,293	-	-		
<b>TOTAL ADMIN CONTRACT SERVICES</b>	<b>52,442</b>	<b>121,980</b>	<b>186,223</b>	<b>206,100</b>	<b>180,100</b>	<b>(26,000)</b>	<b>-14.44%</b>
4123400 APPRAISAL CONTRACT SERVICES							
4123405 CAMA SOFTWARE & MAINTENANCE	58,902	80,803	82,092	110,000	197,500		
4123415 AERIAL IMAGERY FLIGHTS, SOFTWARE & MAINT	75,796	75,795	96,987	100,000	125,800		
4123425 INDUSTRIAL/MINERAL APPRAISAL	51,000	52,500	52,500	56,175	60,100		
4123435 AI BPP SOFTWARE & MAINTENANCE	1,000	13,750	13,750	16,000	-		
4123445 COMMERCIAL SERVICES							
4123446 TREPP		28,930	101,243	-	-		
4123447 COSTAR/CREXI	9,770	9,549	11,852	11,000	11,000		
4123455 SALE SERVICES	5,000	5,000	5,000	10,000	10,000		
<b>TOTAL APPRAISAL CONTRACT SERVICES</b>	<b>201,468</b>	<b>266,328</b>	<b>363,424</b>	<b>303,175</b>	<b>404,400</b>	<b>101,225</b>	<b>25.03%</b>
4123500 INFORMATION TECHNOLOGY (IT)							
4123505 SUPPORT	49,991	86,004	80,592	87,000	87,000		
4123515 TNT SUPPORT	2,400	4,654	-	-	-		
4123525 INSTALLATION & SET UP	16,330	2,531	4,700	5,000	5,000		
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>68,721</b>	<b>93,189</b>	<b>85,292</b>	<b>92,000</b>	<b>92,000</b>	<b>-</b>	<b>0.00%</b>
4123600 OTHER SERVICES	7,350	435	-	5,000	5,000		
4123700 ELECTIONS	-	-	35,242	-	45,000		
<b>TOTAL PROFESSIONAL &amp; CONTRACTUAL</b>	<b>369,950</b>	<b>551,592</b>	<b>836,470</b>	<b>704,775</b>	<b>871,000</b>	<b>166,225</b>	<b>19.08%</b>



## BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - PROFESSIONAL

2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
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### BUDGET NOTES:

Budget Increase Requests:

BOD Attorney Fees. In 2024 we paid over \$153,000 in attorney fees. In 2025, we anticipate these fees to be about the same that will required the use of the remaining legal committed reserves. In 2026, we are estimating attorney fees at approximately \$125,000. These fees include any special appraisal reports we order to facilitate the negotiations to settle outstanding suits. Several cases will be set for trial as well.

CAMA Software and Information Technology Fees. We anticipate some of the services provided with BIS will transfer over to GSA (CAMA in 2026). As we continue to grow in the number of employees, we must utilize the best technology available to our industry. We request these funds be available for any software enhancements.

The \$25,800 increase in Aerial flights for 2026 will provide aerial imagery every year instead of every other year. The estimated total tax revenue for the County and Four School Districts is \$132,831 on new value per aerial review for the 2025 appraisal year.

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - OPERATIONS

## EXPENSES

4120000 APPRAISAL DISTRICT

### 4124000 OPERATIONS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
4124100 GENERAL	12,759	6,927	8,560	15,000	15,000	-	0.00%
4124150 PRINTING							
4124155 NOAV	20,602	12,914	12,456	21,000	21,000		
4124165 TNT CARDS	4,074	1,619	-	-	-		
4124175 FORMS	3,758	2,880	4,572	4,000	5,000		
4124185 OTHER	109	2,570	1,475	3,500	3,500		
TOTAL PRINTING	28,543	19,982	18,503	28,500	29,500	1,000	3.39%
4124200 POSTAGE & SHIPPING						-	
4124205 NOAV	24,070	26,387	16,390	30,000	30,000		
4124215 TNT CARDS	4,205	7,000	-	-	-		
4124220 GENERAL & SERVICES	24,219	8,847	19,495	20,000	22,500		
TOTAL POSTAGE & SHIPPING	52,494	42,234	35,885	50,000	52,500	2,500	4.76%
4124250 ADVERTISING & NOTICES						-	
4124255 ADVERTISING	1,753	2,096	232	3,000	3,000		
4124265 LEGAL NOTICES	882		2,545	5,000	5,000		
TOTAL ADVERTISING & NOTICES	2,635	2,096	2,777	8,000	8,000	-	0.00%
4124300 EQUIPMENT RENTAL/MAINTENANCE							
4124305 POSTAGE MACHINE RENTAL	3,382	4,441	4,308	4,500	4,500		
4124315 COPY MACHINE RENTAL	11,585	8,379	10,277	13,000	13,000		
4124325 MAINTENANCE	1,535	366	1,987	2,500	2,500		
TOTAL EQUIPMENT RENTAL/MAINTENANCE	16,502	13,185	16,572	20,000	20,000	-	0.00%

**BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - OPERATIONS**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
4124350 PUBLICATIONS/SUBSCRIPTIONS							
4124355 APPRAISAL							
4124356 MARSHALL VALUATION SERVICES	1,054	1,060	770	1,500	1,500		
4124357 JUST TEXAS VEHICLE REPORT	1,188	1,224	1,272	1,300	1,300		
4124358 ADOBE SUBSCRIPTIONS	2,109	2,932	2,363	4,000	4,000		
4124359 VALUATION FACT BOOK			279	2,500	1,000		
4124360 PROPERTY TAX CODE AND LAWS	260		90	500	150		
4124361 NADA	154		-	200	-		
4124362 DEED RECORDS	400	600	400	600	600		
4124365 FINANCE							
4124366 QUICK BOOKS			384	2,100	2,100		
4124375 NEWSPAPER	83	41	41	100	100		
4124385 OTHER	212		416	500	500		
<b>TOTAL PUBLICATIONS/SUBSCRIPTIONS</b>	<b>5,460</b>	<b>5,857</b>	<b>6,015</b>	<b>13,300</b>	<b>11,250</b>	<b>(2,050)</b>	<b>-18.22%</b>
4124400 MEMBERSHIP/DUES							
4124405 APPRAISAL ORGANIZATIONS	5,240	2,745	1,605	6,000	4,500		
4124415 CHAMBER OF COMMERCE	795	820	985	1,200	1,200		
4124425 HUMAN RESOURCE/FINANCE			2,805	1,000	3,000		
<b>TOTAL MEMBERSHIP/DUES</b>	<b>6,035</b>	<b>5,500</b>	<b>5,395</b>	<b>8,200</b>	<b>8,700</b>	<b>500</b>	<b>5.75%</b>
4124450 TRAVEL/LODGING							
4124455 LODGING	7,871	7,599	9,217	12,000	12,000		
4124465 TRAVEL							
4124466 MILEAGE - TRAINING	3,936	1,025	4,960	4,000	5,000		
4124467 MILEAGE - FIELD WORK		111	43	1,000	600		
4124468 MILEAGE - ERRANDS	468	531	471	1,000	600		
<b>TOTAL TRAVEL/LODGING</b>	<b>12,275</b>	<b>9,265</b>	<b>14,691</b>	<b>18,000</b>	<b>18,200</b>	<b>200</b>	<b>1.10%</b>

**BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - OPERATIONS**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
4124500 COMPANY VEHICLES							
4124505 MAINTENANCE	6,294	279	7,105	8,000	9,500		
4124515 FUEL	6,248	2,582	2,832	8,000	5,000		
4124525 REGISTRATIONS/INSPECTIONS							
<b>TOTAL COMPANY VEHICLES</b>	<b>12,542</b>	<b>2,861</b>	<b>9,937</b>	<b>16,000</b>	<b>14,500</b>	<b>(1,500)</b>	<b>-10.34%</b>
4124510 TELEPHONE/INTERNET							
4124515 OFFICE PHONES	7,923	8,970	12,234	11,000	13,000		
4124525 DATA PLAN	2,247		387	3,000	3,000		
4124535 CELL PHONE	5,760	2,201	8,446	9,000	9,000		
4124545 ANSWERING SERVICE	-	-	16,317	14,000	18,000		
<b>TOTAL TELEPHONE/INTERNET</b>	<b>15,930</b>	<b>11,171</b>	<b>37,384</b>	<b>37,000</b>	<b>43,000</b>	<b>6,000</b>	<b>13.95%</b>
4124550 ARBITRATION FEES	400	3,800	2,900	6,000	6,000	-	0.00%
4124600 BOARD CONTINGENCY FUND	18,021	9,176	-	50,000	50,000	-	0.00%
4124650 OFFICE EQUIPMENT/FURNITURE	5,446	1,658	9,897	20,000	20,000	-	0.00%
<b>TOTAL OPERATIONS</b>	<b>189,042</b>	<b>133,713</b>	<b>168,515</b>	<b>290,000</b>	<b>296,650</b>	<b>6,650</b>	<b>2.24%</b>

**BUDGET NOTES:**

**BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - EDUCATION & SUPPLIES**

					2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>EXPENSES</b>											
4120000 APPRAISAL DISTRICT											
<b>4125000 EDUCATION/TRAINING</b>											
4125050 REGISTRATION FEES					14,513	8,490	16,702	20,000	20,000		
4125100 RENEWAL FEES					650	1,025	676	5,000	5,000		
4125150 EDUCATION MATERIAL/BOOKS						3	-	500	500		
<b>TOTAL EDUCATION/TRAINING</b>					<b>15,163</b>	<b>9,518</b>	<b>17,378</b>	<b>25,500</b>	<b>25,500</b>	<b>-</b>	<b>0.00%</b>
<b>4126000 SUPPLIES</b>											
4126050 COPY MACHINE					4,084	4,190	5,318	5,000	6,500		
4126100 OFFICE					6,278	4,303	3,452	8,500	9,500		
4126150 COMPUTER					5,474	6,682	4,353	7,500	7,500		
4126200 JANITORIAL					1,898	2,342	1,701	3,500	4,000		
<b>TOTAL SUPPLIES</b>					<b>17,735</b>	<b>17,516</b>	<b>14,824</b>	<b>24,500</b>	<b>27,500</b>	<b>3,000</b>	<b>10.91%</b>

**BUDGET NOTES:**

Budget Increase Requests:

Supplies. The cost of goods continues to increase, especially paper products.

In 2024, items were expensed against General Operating Other that should have been coded to Supplies.

# BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - BUILDING & CAPITAL OUTLAY

					2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>EXPENSES</b>											
4120000 APPRAISAL DISTRICT											
<b>4127000 BUILDING/UTILITIES</b>											
4127050 BUILDING MAINTENANCE					21,279	21,808	32,286	35,000	75,000	40,000	53.33%
<hr/>											
4127100 UTILITIES/DISPOSAL											
4127105 CITY					15,557	16,523	17,465	17,500	19,000		
4127115 DISPOSAL					1,402	1,454	1,724	1,600	2,000		
<b>TOTAL UTILITIES/DISPOSAL</b>					<b>16,959</b>	<b>17,977</b>	<b>19,189</b>	<b>19,100</b>	<b>21,000</b>	<b>1,900</b>	<b>9.05%</b>
<hr/>											
<b>TOTAL BUILDING/UTILITIES</b>					<b>38,238</b>	<b>39,784</b>	<b>51,475</b>	<b>54,100</b>	<b>96,000</b>	<b>41,900</b>	<b>43.65%</b>
<hr/>											
<b>4128000 CAPITAL OUTLAY</b>											
4128050 EQUIPMENT					77,457	24,210	10,299	50,000	50,000		
4128100 FURNITURE					37,725	10,645					
4128150 BUILDING RENOVATIONS											
4128155 DEBT SERVICE TO RENOVATION #1					-	199,615	-				
4128165 INTEREST EXPENSE TO RENOVATION #2					-		-				
<b>TOTAL BUILDING RENOVATIONS</b>					<b>-</b>	<b>199,615</b>	<b>-</b>				
<hr/>											
<b>TOTAL CAPITAL OUTLAY</b>					<b>115,182</b>	<b>234,469</b>	<b>10,299</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.00%</b>

## BUDGET NOTES:

2026 Capital Outlay Item - New Pickup to replace one of the older models.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - ARB**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PRELIMINARY BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
<b>4130000 APPRAISAL REVIEW BOARD</b>						-	
						-	
<b>4131000 ARB MEETING FEE</b>	45,150	43,168	55,360	77,000	77,000		
<b>TOTAL ARB MEETING FEES</b>	<b>45,150</b>	<b>43,168</b>	<b>55,360</b>	<b>77,000</b>	<b>77,000</b>	-	0.00%
<b>4132000 ARB OPERATIONS</b>							
4132100 SUPPLIES							
4132105 COPY MACHINE			1,538	2,000	2,000		
4132115 OTHER	704						
<b>TOTAL SUPPLIES</b>	<b>704</b>	<b>-</b>	<b>1,538</b>	<b>2,000</b>	<b>2,000</b>	-	0.00%
4132150 POSTAGE & SHIPPING							
4132165 GENERAL & SERVICES		1,027	468	12,500	2,500		
<b>TOTAL POSTAGE &amp; SHIPPING</b>	<b>-</b>	<b>5,841</b>	<b>468</b>	<b>12,500</b>	<b>2,500</b>	(10,000)	-400.00%
4132200 ADVERTISING & NOTICES							
4132205 ADVERTISING	3,550	-	6,150	7,500	8,000		
4132215 REQUIRED PUBLIC NOTICES		400					
<b>TOTAL ADVERTISING &amp; NOTICES</b>	<b>3,550</b>	<b>400</b>	<b>6,150</b>	<b>7,500</b>	<b>8,000</b>	500	6.25%
4132250 LEGAL							
4132255 GENERAL	2,850	969	4,181	3,000	6,000		
4132265 LIMITED BINDING ARBITRATION		3,800	8,869	10,000	10,000		
<b>TOTAL LEGAL</b>	<b>2,850</b>	<b>4,769</b>	<b>13,050</b>	<b>13,000</b>	<b>16,000</b>	3,000	18.75%
4132300 TRAINING	1,277	-	3,458	4,000	8,000	4,000	
<b>TOTAL ARB OPERATIONS</b>	<b>8,381</b>	<b>11,010</b>	<b>24,664</b>	<b>39,000</b>	<b>36,500</b>	(2,500)	-6.85%

**BUDGET NOTES:**

The largest increase to the ARB section of the budget was in 2025 in anticipation of increasing the number of ARB members from 7 to 9, allowing for the potential of three panels to expedite the ARB hearings.

The ARB Attorney represents the ARB members in a Limited Binding Arbitration (LBA). 2022 was the first year of LBA. The cost of representing the LBA is expensive and we anticipate more LBA's will be filed in the future.

## BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PRELIMINARY BUDGET - COMMITTED RESERVES

LINE ITEM AND DESCRIPTION		PRIOR YEAR RESERVES	2024 BUDGET TRANSFERS	2025 BEGINNING RESERVES	2024 FUND BALANCE	2025 BUDGET EXPENSE	2025 ESTIMATED RESERVE
410-							
6011	Legal Expenditures	200,000	75,000	125,000	0	75,000	50,000
6013	Building & Property	72,369	12,000	60,369	0	0	60,369
6020	Technology Enhancements	369,804	0	369,804	0	358,000	11,804
	<b>Total Committed Reserves</b>	<b>642,173</b>	<b>87,000</b>	<b>555,173</b>	<b>0</b>	<b>433,000</b>	<b>122,173</b>

### Explanation of Committed Reserves

Fund balance retained by the appraisal district for committed reserves. These funds are not included in the calculation of the total budget and are not included in the local support calculations. These funds have been retained as agreed by the voting entities as reserves in the event additional funds are needed for the committed expenditures.

The BOD approved a budget transfer in 2024 to cover professional fees and other expenses.

The 2024 Fund Balance will be reported to the BOD at the March 27th meeting during the 2024 Financial Audit Report.

The anticipated 2025 budget expense of reserve funds is:

\$75,000 to Legal for Litigation Fees

\$358,000 to GSA for software conversion and first year maintenance.