

# **2025 Budget**

The background features several overlapping geometric shapes. A large dark blue shape starts from the top right and extends towards the bottom left. A teal shape is positioned on the left side, partially overlapping the dark blue shape. A light gray shape is located in the lower right quadrant, also overlapping the dark blue shape.

**Bastrop Central  
Appraisal District**

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - SUMMARY**

|                                       |                                      |  | 2021             | 2022             | 2023             | 2024             | 2025             | DOLLAR         | %             |
|---------------------------------------|--------------------------------------|--|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
|                                       |                                      |  | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | DIFFERENCE     | DIFFERENCE    |
| <b>INCOME</b>                         |                                      |  |                  |                  |                  |                  |                  |                |               |
| <b>3120000 APPRAISAL DISTRICT</b>     |                                      |  |                  |                  |                  |                  |                  |                |               |
| 3121000                               | TOTAL LOCAL SUPPORT                  |  | 2,305,113        | 2,656,545        | 3,219,057        | 3,492,087        | 3,978,665        | 486,578        | 12.23%        |
| 3126000                               | TOTAL INTEREST INCOME                |  | 989              | 32,787           | 53,349           | 1,500            | 25,000           | 23,500         | 94.00%        |
| 3127000                               | TOTAL OTHER REVENUE                  |  | 5,137            | 12,073           | 10,540           | 5,700            | 12,200           | 6,500          | 53.28%        |
| <b>3120000</b>                        | <b>GRAND TOTAL ALL REVENUE</b>       |  | <b>2,311,240</b> | <b>2,701,405</b> | <b>3,282,947</b> | <b>3,499,287</b> | <b>4,015,865</b> | <b>516,578</b> | <b>12.86%</b> |
| <b>EXPENSES</b>                       |                                      |  |                  |                  |                  |                  |                  |                |               |
| <b>4120000 APPRAISAL DISTRICT</b>     |                                      |  |                  |                  |                  |                  |                  |                |               |
| 4121000                               | TOTAL PAYROLL                        |  | 1,302,755        | 1,448,289        | 1,604,931        | 1,967,576        | 2,243,817        | 276,241        | 12.31%        |
| 4122000                               | TOTAL INSURANCE                      |  | 236,763          | 284,817          | 308,782          | 388,357          | 507,172          | 118,815        | 23.43%        |
| 4123000                               | TOTAL PROFESSIONAL/CONTRACT          |  | 329,474          | 369,950          | 551,592          | 642,054          | 704,775          | 62,721         | 8.90%         |
| 4124000                               | TOTAL OPERATIONS                     |  | 156,527          | 189,042          | 133,713          | 235,100          | 290,000          | 54,900         | 18.93%        |
| 4125000                               | TOTAL EDUCATION/TRAINING             |  | 17,961           | 15,163           | 9,518            | 25,500           | 25,500           | -              | 0.00%         |
| 4126000                               | TOTAL SUPPLIES                       |  | 19,454           | 17,735           | 17,516           | 22,000           | 24,500           | 2,500          | 10.20%        |
| 4127000                               | TOTAL BUILDING/UTILITIES             |  | 58,318           | 38,238           | 39,784           | 48,000           | 54,100           | 6,100          | 11.28%        |
| 4128000                               | TOTAL CAPITAL OUTLAY                 |  | 41,069           | 115,182          | 234,469          | 50,000           | 50,000           | -              | 0.00%         |
| <b>4120000</b>                        | <b>TOTAL APPRAISAL DIST EXPENSES</b> |  | <b>2,162,321</b> | <b>2,478,415</b> | <b>2,900,305</b> | <b>3,378,587</b> | <b>3,899,865</b> | <b>521,278</b> | <b>13.37%</b> |
| <b>4130000 APPRAISAL REVIEW BOARD</b> |                                      |  |                  |                  |                  |                  |                  |                |               |
| 4131000                               | TOTAL ARB MEETING FEES               |  | 34,443           | 45,150           | 43,168           | 56,000           | 77,000           | 21,000         | 27.27%        |
| 4132000                               | TOTAL ARB OPERATIONS                 |  | 750              | 8,381            | 11,010           | 57,500           | 39,000           | (18,500)       | -47.44%       |
| <b>4120000</b>                        | <b>TOTAL ARB EXPENSES</b>            |  | <b>35,193</b>    | <b>53,531</b>    | <b>54,178</b>    | <b>113,500</b>   | <b>116,000</b>   | <b>2,500</b>   | <b>2.16%</b>  |
| <b>GRAND TOTAL ALL EXPENSES</b>       |                                      |  | <b>2,197,514</b> | <b>2,531,946</b> | <b>2,954,483</b> | <b>3,492,087</b> | <b>4,015,865</b> | <b>523,778</b> | <b>13.04%</b> |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - LOCAL SUPPORT**

|                                   | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2,023<br>ACTUAL  | 2024<br>BUDGET   | 2025<br>BUDGET   | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------|-----------------|
| <b>INCOME</b>                     |                  |                  |                  |                  |                  |                      |                 |
| 3120000 APPRAISAL DISTRICT        |                  |                  |                  |                  |                  |                      |                 |
| 3121000 LOCAL SUPPORT             |                  |                  |                  |                  |                  |                      |                 |
| 3121100 BASTROP COUNTY            | 618,562          | 694,859          | 724,610          | 786,059          | 1,026,788        | 240,729              | 23.44%          |
| 3121150 BASTROP ISD               | 906,768          | 1,073,709        | 1,417,643        | 1,537,863        | 1,600,150        | 62,287               | 3.89%           |
| 3121200 ELGIN ISD                 | 279,033          | 324,450          | 405,826          | 440,241          | 464,597          | 24,356               | 5.24%           |
| 3121250 LEXINGTON ISD             | 488              | 496              | 791              | 858              | 850              | (9)                  | -1.00%          |
| 3121300 MCDADE ISD                | 18,357           | 21,183           | 27,293           | 29,608           | 29,692           | 84                   | 0.28%           |
| 3121350 SMITHVILLE ISD            | 191,564          | 201,754          | 235,040          | 254,972          | 251,449          | (3,523)              | -1.40%          |
| 3121400 CITY OF BASTROP           | 89,553           | 104,742          | 117,700          | 127,681          | 164,777          | 37,096               | 22.51%          |
| 3121450 CITY OF ELGIN             | 54,529           | 57,918           | 67,897           | 73,655           | 93,762           | 20,107               | 21.45%          |
| 3121500 CITY OF SMITHVILLE        | 24,503           | 27,681           | 32,256           | 34,991           | 46,295           | 11,304               | 24.42%          |
| 3121550 BASTROP COUNTY ESD#1      | 42,873           | 53,799           | 57,708           | 62,602           | 79,226           | 16,624               | 20.98%          |
| 3121600 BASTROP COUNTY ESD#2      | 23,901           | 27,489           | 34,141           | 37,036           | 50,302           | 13,266               | 26.37%          |
| 3121650 BASTROP/TRAVIS ESD #1     | 21,083           | 24,049           | 30,386           | 32,963           | 46,383           | 13,420               | 28.93%          |
| 3121700 ALTESSA MUD               | -                | -                | 482              | 522              | 4,124            | 3,602                | 87.33%          |
| 3121750 BASTROP COUNTY MUD #1     | 5,896            | 5,885            | 6,204            | 6,730            | 9,031            | 2,302                | 25.48%          |
| *        BASTROP COUNTY MUD #3    | -                | -                | -                | *                |                  |                      |                 |
| *        BASTROP COUNTY MUD #4    | -                | -                | -                | *                |                  |                      |                 |
| *        CENTEX DRAINAGE DISTRICT | -                | -                | -                | *                | 155              |                      | 0.00%           |
| 3121800 ELGIN MUD #1              | -                | -                | -                | 5                | 6                | 1                    | 11.76%          |
| 3121850 ELGIN MUD #2              | -                | -                | 36               | 78               | 1,664            | 1,586                | 95.31%          |
| 3121900 THE COLONY MUD #1A        | 1,751            | 6,290            | 16,293           | 17,674           | 30,184           | 12,510               | 41.44%          |
| 3121950 THE COLONY MUD #1B        | 4                | 568              | 3,485            | 3,781            | 13,725           | 9,944                | 72.45%          |
| 3122000 THE COLONY MUD #1C        | -                | -                | 1,478            | 1,601            | 3,717            | 2,116                | 56.93%          |
| 3122050 THE COLONY MUD #1D        | 4,254            | 862              | 3,288            | 3,566            | 4,520            | 954                  | 21.10%          |
| 3122100 THE COLONY MUD #1E        | 223              | 5,220            | 5,856            | 6,353            | 10,701           | 4,348                | 40.63%          |
| 3122150 THE COLONY MUD #1F        | -                | 215              | 188              | 204              | 532              | 328                  | 61.71%          |
| 3122200 THE COLONY MUD #1G        | -                | -                | -                | 2                | 191              | 189                  | 98.83%          |
| 3122250 WEST BASTROP VILLAGE MUD  | 71               | 112              | 124              | 134              | 1,058            | 924                  | 87.34%          |
| 3122300 WCID#3                    | 1,963            | 2,054            | 2,028            | 2,200            | 2,887            | 688                  | 23.82%          |
| 3122350 ACC-ELGIN                 | 19,735           | 23,210           | 28,307           | 30,707           | 41,898           | 11,191               | 26.71%          |
| <b>TOTAL LOCAL SUPPORT</b>        | <b>2,305,113</b> | <b>2,656,545</b> | <b>3,219,057</b> | <b>3,492,087</b> | <b>3,978,665</b> | <b>486,578</b>       | <b>12.23%</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. 2024 Local Support Calculations per Entity follow directly.

\* NEW TAXING AUTHORITY PAYMENT WILL BE DETERMINED AFTER 2024 TAX RATES SET. ALL OTHER LOCAL SUPPORT WILL BE ADJUSTED.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - LOCAL SUPPORT CALCS**

| JURISDICTION              | 2023 LEVY          | 2023 PERCENTAGE   | Estimated 2025 Local Support | Est. 2025 Quarterly Payment | 2024 Local Support | Variance (Annual) |
|---------------------------|--------------------|-------------------|------------------------------|-----------------------------|--------------------|-------------------|
| Bastrop County            | \$ 52,739,496      | 25.80736%         | \$ 1,026,788.33              | \$ 256,697.08               | 786,059.38         | \$ 240,729        |
| Bastrop ISD               | 82,189,396         | 40.21827%         | \$ 1,600,150.15              | \$ 400,037.54               | 1,537,863.45       | \$ 62,287         |
| Elgin ISD                 | 23,863,337         | 11.67720%         | \$ 464,596.70                | \$ 116,149.18               | 440,240.63         | \$ 24,356         |
| Lexington ISD             | 43,651             | 0.02136%          | \$ 849.84                    | \$ 212.46                   | 858.35             | \$ (9)            |
| McDade ISD                | 1,525,084          | 0.74628%          | \$ 29,691.95                 | \$ 7,422.99                 | 29,607.79          | \$ 84             |
| Smithville ISD            | 12,915,316         | 6.31994%          | \$ 251,449.04                | \$ 62,862.26                | 254,971.57         | \$ (3,523)        |
| Bastrop City              | 8,463,555          | 4.14153%          | \$ 164,777.45                | \$ 41,194.36                | 127,681.09         | \$ 37,096         |
| Elgin City                | 4,815,941          | 2.35662%          | \$ 93,761.84                 | \$ 23,440.46                | 73,654.52          | \$ 20,107         |
| Smithville City           | 2,377,859          | 1.16357%          | \$ 46,294.68                 | \$ 11,573.67                | 34,990.92          | \$ 11,304         |
| Bastrop County ESD#1      | 4,069,326          | 1.99127%          | \$ 79,225.95                 | \$ 19,806.49                | 62,601.91          | \$ 16,624         |
| Bastrop County ESD#2      | 2,583,708          | 1.26430%          | \$ 50,302.36                 | \$ 12,575.59                | 37,036.45          | \$ 13,266         |
| Bastrop-Travis Cts ESD#1  | 2,382,392          | 1.16579%          | \$ 46,382.93                 | \$ 11,595.73                | 32,963.27          | \$ 13,420         |
| Altessa MUD               | 211,824            | 0.10365%          | \$ 4,124.01                  | \$ 1,031.00                 | 522.46             | \$ 3,602          |
| Bastrop Cty MUD#1         | 463,876            | 0.22699%          | \$ 9,031.23                  | \$ 2,257.81                 | 6,729.69           | \$ 2,302          |
| Bastrop Cty MUD#3         | -                  | 0.00000%          | \$ -                         | \$ -                        | -                  | \$ -              |
| Bastrop Cty MUD#4         | -                  | 0.00000%          | \$ -                         | \$ -                        | -                  | \$ -              |
| Centex Drainage District  | 7,953              | 0.00389%          | \$ 154.84                    | \$ 38.71                    | -                  | \$ 155            |
| Elgin MUD#1               | 312                | 0.00015%          | \$ 6.07                      | \$ 1.52                     | 5.36               | \$ 1              |
| Elgin MUD#2               | 85,462             | 0.04182%          | \$ 1,663.86                  | \$ 415.97                   | 78.06              | \$ 1,586          |
| The Colony MUD#1A         | 1,550,366          | 0.75865%          | \$ 30,184.17                 | \$ 7,546.04                 | 17,674.37          | \$ 12,510         |
| The Colony MUD#1B         | 704,948            | 0.34496%          | \$ 13,724.67                 | \$ 3,431.17                 | 3,780.70           | \$ 9,944          |
| The Colony MUD#1C         | 190,931            | 0.09343%          | \$ 3,717.25                  | \$ 929.31                   | 1,600.99           | \$ 2,116          |
| The Colony MUD#1D         | 232,162            | 0.11361%          | \$ 4,519.98                  | \$ 1,129.99                 | 3,566.40           | \$ 954            |
| The Colony MUD#1E         | 549,624            | 0.26895%          | \$ 10,700.66                 | \$ 2,675.17                 | 6,352.85           | \$ 4,348          |
| The Colony MUD#1F         | 27,336             | 0.01338%          | \$ 532.21                    | \$ 133.05                   | 203.77             | \$ 328            |
| The Colony MUD#1G         | 9,801              | 0.00480%          | \$ 190.82                    | \$ 47.70                    | 2.24               | \$ 189            |
| West Bastrop Village MUD  | 54,352             | 0.02660%          | \$ 1,058.18                  | \$ 264.55                   | 134.00             | \$ 924            |
| WCID #3                   | 148,305            | 0.07257%          | \$ 2,887.36                  | \$ 721.84                   | 2,199.67           | \$ 688            |
| ACC - Elgin               | 2,152,031          | 1.05307%          | \$ 41,898.02                 | \$ 10,474.50                | 30,707.08          | \$ 11,191         |
| <b>TOTALS</b>             |                    |                   | <b>\$ 3,978,664.53</b>       | <b>\$ 994,666.13</b>        | 3,492,086.97       | \$ 486,578        |
| <b>TOTAL 2023 REVENUE</b> | <b>204,358,344</b> | <b>100.00000%</b> |                              |                             |                    |                   |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - INTEREST & OTHER REVENUE**

|                                | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
| <b>INCOME</b>                  |                |                |                |                |                |                      |                 |
| 3120000 APPRAISAL DISTRICT     |                |                |                |                |                |                      |                 |
| <b>3126000 INTEREST INCOME</b> | 989            | 32,787         | 53,349         | 1,500          | 25,000         |                      |                 |
| <b>TOTAL INTEREST INCOME</b>   | <b>989</b>     | <b>32,787</b>  | <b>53,349</b>  | <b>1,500</b>   | <b>25,000</b>  | <b>23,500</b>        | <b>94.00%</b>   |
| <br>                           |                |                |                |                |                |                      |                 |
| <b>3127000 OTHER REVENUE</b>   |                |                |                |                |                |                      |                 |
| 3127100 SERVICE INCOME         | 2,895          | 3,011          | 2,558          | 3,200          | 3,200          |                      |                 |
| 3127200 MISCELLANEOUS          | 2,242          | 9,061          | 7,982          | 2,500          | 9,000          |                      |                 |
| <b>TOTAL OTHER REVENUE</b>     | <b>5,137</b>   | <b>12,073</b>  | <b>10,540</b>  | <b>5,700</b>   | <b>12,200</b>  | <b>6,500</b>         | <b>114.04%</b>  |

**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 - 2025 BUDGET - PAYROLL & INSURANCE**

|                               | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------|-----------------|
| <b>EXPENSES</b>               |                  |                  |                  |                  |                  |                      |                 |
| 4120000 APPRAISAL DISTRICT    |                  |                  |                  |                  |                  | -                    |                 |
| <b>4121000 PAYROLL</b>        | 19 STAFF         | 21 STAFF         | 26 STAFF         | 29 STAFF         | 33 STAFF         |                      |                 |
| 4121100 GROSS SALARIES        | 1,170,787        | 1,317,088        | 1,432,595        | 1,708,997        | 1,960,573        | 251,576              | 12.83%          |
| 4121200 RETIREMENT FUND       | 114,737          | 113,225          | 142,188          | 167,471          | 192,136          | 24,665               | 12.84%          |
| 4121300 FICA TAXES            | 16,874           | 17,815           | 20,572           | 24,708           | 24,708           |                      |                 |
| 4121500 EMPLOYEE RECOGNITION  | 357              | 161              | 1,000            | 5,000            | 5,000            |                      |                 |
| 4121400 PTO PAYOUT            | -                | -                | -                | 50,000           | 50,000           |                      |                 |
| 4121600 COMP TIME PAYOUT      | -                | -                | 8,575            | 11,400           | 11,400           |                      |                 |
| <b>TOTAL PAYROLL</b>          | <b>1,302,755</b> | <b>1,448,289</b> | <b>1,604,931</b> | <b>1,967,576</b> | <b>2,243,817</b> | <b>276,241</b>       | <b>12.31%</b>   |
| <b>4122000 INSURANCE</b>      |                  |                  |                  |                  |                  |                      |                 |
| 4122100 HEALTH CARE INSURANCE | 210,099          | 257,227          | 286,337          | 350,901          | 455,400          |                      |                 |
| 4122200 LIFE INSURANCE        | 2,810            | 2,234            | 2,234            | 2,563            | 2,941            |                      |                 |
| 4122300 LTD INSURANCE         | 4,547            | 5,298            | 4,507            | 8,203            | 9,411            |                      |                 |
| 4122400 WORKERS COMP          | 6,206            | 7,221            | 7,379            | 11,190           | 11,921           |                      |                 |
| 4122500 TWC UNEMPLOYMENT      | 4,141            | 4,218            | (2,224)          | 4,000            | 16,000           |                      |                 |
| 4122600 PROPERTY INSURANCE    | 8,960            | 8,619            | 10,549           | 11,500           | 11,500           |                      |                 |
| <b>TOTAL INSURANCE</b>        | <b>236,763</b>   | <b>284,817</b>   | <b>308,782</b>   | <b>388,357</b>   | <b>507,172</b>   | <b>118,815</b>       | <b>23.43%</b>   |

**BUDGET NOTES:**

A general 3% cost of living was applied to all salaries.

A review of salaries for local appraisal districts and the private sector indicates that the starting salary should be more than \$20.00 an hour. This review also revealed that the salaries of customer service and office support personnel in these sectors are higher than our current employees. To reflect this, these positions were adjusted to greater than the 3% cost of living. With the potential of employee loss to surrounding CADs and new industries moving in, Bastrop CAD must offer competitive salaries to retain our employees.

With Bastrop County's continued growth, four additional employees have been added to the 2025 budget. Two of these positions are specific to departments that need additional staffing. The agricultural and exemption departments need additional staff to assist with application processing.

TCDRS Plan Assessment 2025 employer contribution rate will stay the same at 9.8%, as will the employee deposit rate of 7%. The group term life rate is increasing from 13% to 15%

Health Insurance saw a 10% increase per employee for the fiscal year 2024/2025. We have budgeted an anticipated increase again for the last six months of 2025.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - SALARY & BENEFITS**

| 2025 POSITION   | 2024 BUDGET         | 2025 BUDGET         | 2025 HOURLY | Employer Retirement Expense - 9.8% | Healthcare Premium paid by Employer | Term Life Ins Premium .15% | Long Term Disability Insurance Premium - .48% | 2025 BUDGET WITH BENEFITS |
|---|---------------------|---------------------|-------------|------------------------------------|-------------------------------------|----------------------------|---|---------------------------|
| <b>EXECUTIVE TEAM</b>   |                     |                     |             |                                    |                                     |                            |   |                           |
| Chief Appraiser   | \$ 156,000          | \$ 160,000          | 76.92       | \$ 15,680                          | \$ 13,800                           | \$ 240                     | \$ 768  | \$ 190,565                |
| Deputy Chief of Admin. Support  | \$ 110,237          | \$ 113,544          | 54.59       | \$ 11,127                          | \$ 13,800                           | \$ 170                     | \$ 545  | \$ 139,241                |
| Director of Appraisal   | \$ 80,990           | \$ 83,420           | 40.11       | \$ 8,175                           | \$ 13,800                           | \$ 125                     | \$ 400  | \$ 105,961                |
| Director of GIS   | \$ 84,230           | \$ 86,757           | 41.71       | \$ 8,502                           | \$ 13,800                           | \$ 130                     | \$ 416  | \$ 109,647                |
| Director of Finance/HR  | \$ 80,990           | \$ 83,420           | 40.11       | \$ 8,175                           | \$ 13,800                           | \$ 125                     | \$ 400  | \$ 105,961                |
| <b>ASSISTANT TO EXECUTIVES</b>  |                     |                     |             |                                    |                                     |                            |   |                           |
| Assistant to Chief  | \$ 55,000           | \$ 55,000           | 26.44       | \$ 5,390                           | \$ 13,800                           | \$ 83                      | \$ 264  | \$ 74,563                 |
| Assistant to Deputy   | \$ 48,666           | \$ 56,848           | 27.33       | \$ 5,571                           | \$ 13,800                           | \$ 85                      | \$ 273  | \$ 76,605                 |
| Assistant to Appraisal  | \$ 48,666           | \$ 50,538           | 24.30       | \$ 4,953                           | \$ 13,800                           | \$ 76                      | \$ 243  | \$ 69,633                 |
| <b>ADMIN. SUPPORT TEAM</b>  |                     |                     |             |                                    |                                     |                            |   |                           |
| Director of Agriculture   | \$ 57,096           | \$ 57,680           | 27.73       | \$ 5,653                           | \$ 13,800                           | \$ 87                      | \$ 277  | \$ 77,524                 |
| Agriculture Support Specialist (NEW)  | \$ -                | \$ 46,980           | 22.59       | \$ 4,604                           | \$ 13,800                           | \$ 70                      | \$ 226  | \$ 65,703                 |
| Exemption Subject Matter Expert   | \$ 57,096           | \$ 57,165           | 27.48       | \$ 5,602                           | \$ 13,800                           | \$ 86                      | \$ 274  | \$ 76,955                 |
| Exemption Support Specialist  | \$ 52,637           | \$ 51,500           | 24.76       | \$ 5,047                           | \$ 13,800                           | \$ 77                      | \$ 247  | \$ 70,696                 |
| Exemption Support Specialist  | \$ 44,995           | \$ 46,980           | 22.59       | \$ 4,604                           | \$ 13,800                           | \$ 70                      | \$ 226  | \$ 65,703                 |
| Exemption Support Specialist  | \$ 44,995           | \$ 46,980           | 22.59       | \$ 4,604                           | \$ 13,800                           | \$ 70                      | \$ 226  | \$ 65,703                 |
| Exemption Support Specialist (NEW)  | \$ -                | \$ 45,000           | 21.63       | \$ 4,410                           | \$ 13,800                           | \$ 68                      | \$ 216  | \$ 63,515                 |
| Imaging Specialist  | \$ 44,995           | \$ 45,900           | 22.07       | \$ 4,498                           | \$ 13,800                           | \$ 69                      | \$ 220  | \$ 64,509                 |
| Receptionist & Info Specialist  | \$ 38,488           | \$ 45,000           | 21.63       | \$ 4,410                           | \$ 13,800                           | \$ 68                      | \$ 216  | \$ 63,515                 |
| Receptionist & Info Specialist  | \$ 37,500           | \$ 45,000           | 21.63       | \$ 4,410                           | \$ 13,800                           | \$ 68                      | \$ 216  | \$ 63,515                 |
| <b>APPRAISAL SUPPORT TEAM</b>   |                     |                     |             |                                    |                                     |                            |   |                           |
| Appraiser IV  | \$ 65,242           | \$ 67,199           | 32.31       | \$ 6,586                           | \$ 13,800                           | \$ 101                     | \$ 323  | \$ 88,040                 |
| Appraiser IV  | \$ 60,320           | \$ 64,615           | 31.06       | \$ 6,332                           | \$ 13,800                           | \$ 97                      | \$ 310  | \$ 85,185                 |
| Appraiser IV  | \$ 51,942           | \$ 56,385           | 27.11       | \$ 5,526                           | \$ 13,800                           | \$ 85                      | \$ 271  | \$ 76,093                 |
| Appraiser IV  | \$ 60,320           | \$ 62,130           | 29.87       | \$ 6,089                           | \$ 13,800                           | \$ 93                      | \$ 298  | \$ 82,440                 |
| Appraiser III   | \$ 51,942           | \$ 53,500           | 25.72       | \$ 5,243                           | \$ 13,800                           | \$ 80                      | \$ 257  | \$ 72,906                 |
| Appraiser III   | \$ 51,942           | \$ 51,494           | 24.76       | \$ 5,046                           | \$ 13,800                           | \$ 77                      | \$ 247  | \$ 70,690                 |
| Appraiser III   | \$ 51,942           | \$ 53,500           | 25.72       | \$ 5,243                           | \$ 13,800                           | \$ 80                      | \$ 257  | \$ 72,906                 |
| Appraiser II  | \$ 46,176           | \$ 47,561           | 22.87       | \$ 4,661                           | \$ 13,800                           | \$ 71                      | \$ 228  | \$ 66,344                 |
| Appraiser II  | \$ 46,176           | \$ 47,561           | 22.87       | \$ 4,661                           | \$ 13,800                           | \$ 71                      | \$ 228  | \$ 66,344                 |
| BPP SME/Appraiser II  | \$ 49,944           | \$ 51,494           | 24.76       | \$ 5,046                           | \$ 13,800                           | \$ 77                      | \$ 247  | \$ 70,690                 |
| BPP Specialist/Appraiser I  | \$ 46,176           | \$ 45,732           | 21.99       | \$ 4,482                           | \$ 13,800                           | \$ 69                      | \$ 220  | \$ 64,324                 |
| <b>GIS SUPPORT TEAM</b>   |                     |                     |             |                                    |                                     |                            |   |                           |
| Ownership/Deed Specialist   | \$ 46,794           | \$ 46,345           | 22.28       | \$ 4,542                           | \$ 13,800                           | \$ 70                      | \$ 222  | \$ 65,001                 |
| Ownership/Deed Specialist   | \$ 37,500           | \$ 46,345           | 22.28       | \$ 4,542                           | \$ 13,800                           | \$ 70                      | \$ 222  | \$ 65,001                 |
| <b>POTENTIAL NEW HIRES</b>  |                     |                     |             |                                    |                                     |                            |   |                           |
| General Staff (NEW)   | \$ -                | \$ 44,500           | 21.39       | \$ 4,361                           | \$ 13,800                           | \$ 67                      | \$ 214  | \$ 62,963                 |
| General Staff (NEW)   | \$ -                | \$ 44,500           | 21.39       | \$ 4,361                           | \$ 13,800                           | \$ 67                      | \$ 214  | \$ 62,963                 |
| <b>TOTALS</b>   | <b>\$ 1,708,997</b> | <b>\$ 1,960,573</b> |             | <b>\$ 192,136</b>                  | <b>\$ 455,400</b>                   | <b>\$ 2,941</b>            | <b>\$ 9,411</b>                               | <b>\$ 2,621,403</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 term life & long term disability insurance premiums (for employee only). |                     |                     |             |                                    |                                     |                            |   |                           |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - PROFESSIONAL**

|  |  | 2021           | 2022           | 2023           | 2024           | 2025           | DOLLAR          | %              |
|--|--|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|
|  |  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | DIFFERENCE      | DIFFERENCE     |
| <b>EXPENSES</b>  |  |                |                |                |                |                |                 |                |
| 4120000 APPRAISAL DISTRICT                             |  |                |                |                |                |                |                 |                |
| <b>4123000 PROFESSIONAL &amp; CONTRACTUAL SERVICES</b> |  |                |                |                |                |                |                 |                |
| 4123100 LEGAL  |  |                |                |                |                |                |                 |                |
|  | 4123105 BOD ATTORNEY                             | 68,773         | 29,617         | 57,742         | 65,000         | 80,000         |                 |                |
|  | 4123115 HR ATTORNEY                              | -              | 1,852          | 128            | 5,000          | 5,000          |                 |                |
|  | <b>TOTAL LEGAL</b>                               | <b>68,773</b>  | <b>31,469</b>  | <b>57,870</b>  | <b>70,000</b>  | <b>85,000</b>  | <b>15,000</b>   | <b>17.65%</b>  |
| 4123200 FINANCE  |  |                |                |                |                |                |                 |                |
|  | 4123205 AUDITOR                                  | 7,700          | 8,500          | 11,791         | 12,000         | 13,500         | 1,500           | 11.11%         |
| 4123300 ADMIN CONTRACT SERVICES                        |  |                |                |                |                |                |                 |                |
|  | 4123305 EXEMPTION AUDIT SOFTWARE & MAINTENANCE   | -              | -              | 35,432         | 30,000         | 40,000         |                 |                |
|  | 4123315 AI DEED SOFTWARE & MAINTENANCE           | -              | 1,000          | 32,700         | 35,000         | 36,000         |                 |                |
|  | 4123325 ESRI - ARCGIS SOFTWARE & MAINTENANCE     | 4,200          | 8,400          | -              | 4,200          | 5,000          |                 |                |
|  | 4123335 PAYROLL PROCESSING                       | -              | 19,378         | 16,407         | 20,000         | 10,000         |                 |                |
|  | 4123345 RECORDS -STORAGE & DISPOSAL              | -              | 8,914          | 6,568          | 30,000         | 75,100         |                 |                |
|  | 4123355 CUSTOMER QUEUING SYSTEM SOFTWARE & MAINT | -              | -              | 14,160         | 3,500          | 15,000         |                 |                |
|  | 4123365 JANITORIAL SERVICES                      | 15,339         | 14,750         | 16,713         | 18,000         | 25,000         |                 |                |
|  | <b>TOTAL ADMIN CONTRACT SERVICES</b>             | <b>19,539</b>  | <b>52,442</b>  | <b>121,980</b> | <b>140,700</b> | <b>206,100</b> | <b>65,400</b>   | <b>31.73%</b>  |
| 4123400 APPRAISAL CONTRACT SERVICES                    |  |                |                |                |                |                |                 |                |
|  | 4123405 CAMA SOFTWARE & MAINTENANCE              | 65,465         | 58,902         | 80,803         | 77,354         | 110,000        |                 |                |
|  | 4123415 AERIAL IMAGERY FLIGHTS, SOFTWARE & MAINT | 62,083         | 75,796         | 75,795         | 97,000         | 100,000        |                 |                |
|  | 4123425 INDUSTRIAL/MINERAL APPRAISAL             | 51,000         | 51,000         | 52,500         | 52,500         | 56,175         |                 |                |
|  | 4123435 AI BPP SOFTWARE & MAINTENANCE            | -              | 1,000          | 13,750         | 15,200         | 16,000         |                 |                |
|  | 4123445 COMMERCIAL SERVICES                      | -              | -              | -              | -              | -              |                 |                |
|  | 4123446 TREPP                                    | -              | -              | 28,930         | 97,000         | -              |                 |                |
|  | 4123447 COSTAR                                   | -              | 9,770          | 9,549          | 10,300         | 11,000         |                 |                |
|  | 4123455 SALE SERVICES                            | -              | 5,000          | 5,000          | 5,000          | 10,000         |                 |                |
|  | <b>TOTAL APPRAISAL CONTRACT SERVICES</b>         | <b>178,548</b> | <b>201,468</b> | <b>266,328</b> | <b>354,354</b> | <b>303,175</b> | <b>(51,179)</b> | <b>-16.88%</b> |
| 4123500 INFORMATION TECHNOLOGY (IT)                    |  |                |                |                |                |                |                 |                |
|  | 4123505 SUPPORT                                  | 45,378         | 49,991         | 86,004         | 60,000         | 87,000         |                 |                |
|  | 4123515 TNT SUPPORT                              | -              | 2,400          | 4,654          | -              | -              |                 |                |
|  | 4123525 INSTALLATION & SET UP                    | -              | 16,330         | 2,531          | -              | 5,000          |                 |                |
|  | <b>TOTAL INFORMATION TECHNOLOGY</b>              | <b>45,378</b>  | <b>68,721</b>  | <b>93,189</b>  | <b>60,000</b>  | <b>92,000</b>  | <b>32,000</b>   | <b>34.78%</b>  |
| 4123600 OTHER SERVICES                                 |  |                |                |                |                |                |                 |                |
|  |  | 9,536          | 7,350          | 435            | 5,000          | 5,000          |                 |                |
| <b>TOTAL PROFESSIONAL &amp; CONTRACTUAL</b>            |  | <b>329,474</b> | <b>369,950</b> | <b>551,592</b> | <b>642,054</b> | <b>704,775</b> | <b>62,721</b>   | <b>8.90%</b>   |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - PROFESSIONAL**

| 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|

**BUDGET NOTES:**

As we continue to grow in the number of employees we must utilize the best technology available to our industry.

Our current CAMA software, PACS, was implemented in 2016. However, we operate in an antiquated system that relies on multiple outside vendors or applications. This lack of a streamlined workflow process for handling work assignments, accounting for the amount of work to do or that gets done, is a significant challenge. Other concerns include integration issues between software vendors (CAD and TAX), the CAD’s website vendor, legislative-required software changes with multiple calculation errors, and manipulation of our data. By upgrading our CAMA software, we can effectively address these issues, leading to improved data management and more efficient workflow processes.

The total cost of conversion and implementation, which will be paid out of the reserves for Technology Enhancements, is a financially feasible decision. This is further discussed in the committed reserves section of the budget, providing a clear overview of the allocation.

With a proposed “go-live” date of October 1, 2025, software maintenance costs would include the current vendor’s fee of \$90,000 and an estimated prorated fee of \$20,000 for a proposed vendor change. In total, we anticipate a cost of \$110,000 for this transition.

The information technology support for 2025 would be \$87,000 with our current vendor. We estimate this will decrease in 2026 when services that are duplicated between our current IT provider and the new software vendor are ended.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - OPERATIONS**

|   |  | 2021          | 2022          | 2023          | 2024          | 2025          | DOLLAR         | %              |
|---|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
|   |  | ACTUAL        | ACTUAL        | ACTUAL        | BUDGET        | BUDGET        | DIFFERENCE     | DIFFERENCE     |
| <b>EXPENSES</b>                           |  |               |               |               |               |               |                |                |
| 4120000 APPRAISAL DISTRICT                |  |               |               |               |               |               |                |                |
| <b>4124000 OPERATIONS</b>                 |  |               |               |               |               |               |                |                |
| 4124100 GENERAL                           |  | 19,143        | 12,759        | 6,927         | 15,000        | 15,000        | -              | 0.00%          |
| 4124150 PRINTING                          |  |               |               |               |               |               |                |                |
| 4124155 NOAV                              |  |               | 20,602        | 12,914        | 21,000        | 21,000        |                |                |
| 4124165 TNT CARDS                         |  |               | 4,074         | 1,619         | 5,000         | -             |                |                |
| 4124175 FORMS                             |  |               | 3,758         | 2,880         | 5,000         | 4,000         |                |                |
| 4124185 OTHER                             |  |               | 109           | 2,570         | 1,000         | 3,500         |                |                |
| <b>TOTAL PRINTING</b>                     |  | <b>22,142</b> | <b>28,543</b> | <b>19,982</b> | <b>32,000</b> | <b>28,500</b> | <b>(3,500)</b> | <b>-12.28%</b> |
| 4124200 POSTAGE & SHIPPING                |  |               |               |               |               |               |                |                |
| 4124205 NOAV                              |  |               | 24,070        | 26,387        | 26,000        | 30,000        |                |                |
| 4124215 TNT CARDS                         |  |               | 4,205         | 7,000         | 5,000         | -             |                |                |
| 4124220 GENERAL & SERVICES                |  |               | 24,219        | 8,847         | 15,000        | 20,000        |                |                |
| <b>TOTAL POSTAGE &amp; SHIPPING</b>       |  | <b>45,565</b> | <b>52,494</b> | <b>42,234</b> | <b>46,000</b> | <b>50,000</b> | <b>4,000</b>   | <b>8.00%</b>   |
| 4124250 ADVERTISING & NOTICES             |  |               |               |               |               |               |                |                |
| 4124255 ADVERTISING                       |  | 458           | 1,753         | 2,096         | 5,000         | 3,000         |                |                |
| 4124265 LEGAL NOTICES                     |  | 2,923         | 882           |               | 5,000         | 5,000         |                |                |
| <b>TOTAL ADVERTISING &amp; NOTICES</b>    |  | <b>3,381</b>  | <b>2,635</b>  | <b>2,096</b>  | <b>10,000</b> | <b>8,000</b>  | <b>(2,000)</b> | <b>-25.00%</b> |
| 4124300 EQUIPMENT RENTAL/MAINTENANCE      |  |               |               |               |               |               |                |                |
| 4124305 POSTAGE MACHINE RENTAL            |  |               | 3,382         | 4,441         | 3,500         | 4,500         |                |                |
| 4124315 COPY MACHINE RENTAL               |  |               | 11,585        | 8,379         | 12,000        | 13,000        |                |                |
| 4124325 MAINTENANCE                       |  |               | 1,535         | 366           | 2,500         | 2,500         |                |                |
| <b>TOTAL EQUIPMENT RENTAL/MAINTENANCE</b> |  | <b>24,907</b> | <b>16,502</b> | <b>13,185</b> | <b>18,000</b> | <b>20,000</b> | <b>2,000</b>   | <b>10.00%</b>  |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - OPERATIONS**

|   | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|---|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
| 4124350 PUBLICATIONS/SUBSCRIPTIONS      |                |                |                |                |                |                      |                 |
| 4124355 APPRAISAL                       |                |                |                |                |                |                      |                 |
| 4124356 MARSHALL VALUATION SERVICES     |                | 1,054          | 1,060          | 1,500          | 1,500          |                      |                 |
| 4124357 JUST TEXAS VEHICLE REPORT       |                | 1,188          | 1,224          | 1,200          | 1,300          |                      |                 |
| 4124358 ADOBE SUBSCRIPTIONS             |                | 2,109          | 2,932          | 2,500          | 4,000          |                      |                 |
| 4124359 VALUATION FACT BOOK             |                |                |                | 2,500          | 2,500          |                      |                 |
| 4124360 PROPERTY TAX CODE AND LAWS      |                | 260            |                | 500            | 500            |                      |                 |
| 4124361 NADA                            |                | 154            |                | 200            | 200            |                      |                 |
| 4124362 DEED RECORDS                    | 440            | 400            | 600            | 600            | 600            |                      |                 |
| 4124365 FINANCE                         |                |                |                |                |                |                      |                 |
| 4124366 QUICK BOOKS                     |                |                |                | 2,100          | 2,100          |                      |                 |
| 4124375 NEWSPAPER                       |                | 83             | 41             | 100            | 100            |                      |                 |
| 4124385 OTHER                           | 41             | 212            |                | 500            | 500            |                      |                 |
| <b>TOTAL PUBLICATIONS/SUBSCRIPTIONS</b> | <b>481</b>     | <b>5,460</b>   | <b>5,857</b>   | <b>11,700</b>  | <b>13,300</b>  | <b>1,600</b>         | <b>12.03%</b>   |
| 4124400 MEMBERSHIP/DUES                 |                |                |                |                |                |                      |                 |
| 4124405 APPRAISAL ORGANIZATIONS         |                | 5,240          | 2,745          | 6,000          | 6,000          |                      |                 |
| 4124415 CHAMBER OF COMMERCE             |                | 795            | 820            | 1,000          | 1,200          |                      |                 |
| 4124425 HUMAN RESOURCE/FINANCE          |                |                |                | 1,000          | 1,000          |                      |                 |
| <b>TOTAL MEMBERSHIP/DUES</b>            | <b>3,124</b>   | <b>6,035</b>   | <b>5,500</b>   | <b>8,000</b>   | <b>8,200</b>   | <b>200</b>           | <b>2.44%</b>    |
| 4124450 TRAVEL/LODGING                  |                |                |                |                |                |                      |                 |
| 4124455 LODGING                         | 4,197          | 7,871          | 7,599          | 9,000          | 12,000         |                      |                 |
| 4124465 TRAVEL                          |                |                |                |                |                |                      |                 |
| 4124466 MILEAGE - TRAINING              | 1,349          | 3,936          | 1,025          | 4,000          | 4,000          |                      |                 |
| 4124467 MILEAGE - FIELD WORK            |                |                | 111            |                | 1,000          |                      |                 |
| 4124468 MILEAGE - ERRANDS               | -              | 468            | 531            | 1,000          | 1,000          |                      |                 |
| <b>TOTAL TRAVEL/LODGING</b>             | <b>5,546</b>   | <b>12,275</b>  | <b>9,265</b>   | <b>14,000</b>  | <b>18,000</b>  | <b>4,000</b>         | <b>22.22%</b>   |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - OPERATIONS**

|                                    | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
| 4124500 COMPANY VEHICLES           |                |                |                |                |                |                      |                 |
| 4124505 MAINTENANCE                | 5,981          | 6,294          | 279            | 8,000          | 8,000          |                      |                 |
| 4124515 FUEL                       | 4,369          | 6,248          | 2,582          | 8,000          | 8,000          |                      |                 |
| 4124525 REGISTRATIONS/INSPECTIONS  |                |                |                |                |                |                      |                 |
| <b>TOTAL COMPANY VEHICLES</b>      | <b>10,350</b>  | <b>12,542</b>  | <b>2,861</b>   | <b>16,000</b>  | <b>16,000</b>  | <b>-</b>             | <b>0.00%</b>    |
| 4124510 TELEPHONE/INTERNET         |                |                |                |                |                |                      |                 |
| 4124515 OFFICE PHONES              |                | 7,923          | 8,970          | 10,000         | 11,000         |                      |                 |
| 4124525 DATA PLAN                  |                | 2,247          |                | 2,400          | 3,000          |                      |                 |
| 4124535 CELL PHONE                 |                | 5,760          | 2,201          | 7,000          | 9,000          |                      |                 |
| 4124545 ANSWERING SERVICE          |                | -              | -              | -              | 14,000         |                      |                 |
| <b>TOTAL TELEPHONE/INTERNET</b>    | <b>16,196</b>  | <b>15,930</b>  | <b>11,171</b>  | <b>19,400</b>  | <b>37,000</b>  | <b>17,600</b>        | <b>47.57%</b>   |
| 4124550 ARBITRATION FEES           | 450            | 400            | 3,800          | 5,000          | 6,000          | 1,000                | 16.67%          |
| 4124600 BOARD CONTINGENCY FUND     | -              | 18,021         | 9,176          | 20,000         | 50,000         | 30,000               | 60.00%          |
| 4124650 OFFICE EQUIPMENT/FURNITURE | 5,242          | 5,446          | 1,658          | 20,000         | 20,000         | -                    | 0.00%           |
| <b>TOTAL OPERATIONS</b>            | <b>156,527</b> | <b>189,042</b> | <b>133,713</b> | <b>235,100</b> | <b>290,000</b> | <b>54,900</b>        | <b>18.93%</b>   |

**BUDGET NOTES:**

We have carefully considered the significant rise in USPS postage costs and anticipate the need for increased postage fees.

Increased lodging expenses due to hotel costs and the anticipation of additional conference attendees.

Telephone/Internet was moved from Building & Capital Outlay to Operations. A considerable asset has been the implementation of the answering service in 2023. Before starting this service, approximately 52% of incoming calls went to voice mail a month. In January of 2023, the number of phone calls to voicemail was 1,097. That was an excessive amount of phone calls to listen to and route to the appropriate department. We started this service in May of 2023. In October of 2023, another busy time of the year, the number of calls to voicemail was 13% for the month, or 62 calls. It's a lot more manageable. Statistics from the call service indicate that a human answers 98% of all calls. The service takes a message and emails the applicable department with the message. We receive messages outside our ability to assist and are forwarded to other agencies, such as the tax office and development services. A call/answer service lets the receptionist focus on walk-in customers and other duties such as mail processing and address changes.

Typically, the board contingency fund is budgeted at \$50,000 each year. The increase from 2024 to 2025 is due to \$20,000 transferred to payroll to cover the chief appraiser's salary increase per the board of directors at their December 2023 meeting.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - EDUCATION & SUPPLIES**

| EXPENSES                          | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
| 4120000 APPRAISAL DISTRICT        |                |                |                |                |                |                      |                 |
| <b>4125000 EDUCATION/TRAINING</b> |                |                |                |                |                |                      |                 |
| 4125050 REGISTRATION FEES         |                | 14,513         | 8,490          | 20,000         | 20,000         |                      |                 |
| 4125100 RENEWAL FEES              |                | 650            | 1,025          | 5,000          | 5,000          |                      |                 |
| 4125150 EDUCATION MATERIAL/BOOKS  |                |                | 3              | 500            | 500            |                      |                 |
| <b>TOTAL EDUCATION/TRAINING</b>   | <b>17,961</b>  | <b>15,163</b>  | <b>9,518</b>   | <b>25,500</b>  | <b>25,500</b>  | <b>-</b>             | <b>0.00%</b>    |
| <b>4126000 SUPPLIES</b>           |                |                |                |                |                |                      |                 |
| 4126050 COPY MACHINE              | 2,204          | 4,084          | 4,190          | 3,000          | 5,000          |                      |                 |
| 4126100 OFFICE                    | 7,192          | 6,278          | 4,303          | 8,500          | 8,500          |                      |                 |
| 4126150 COMPUTER                  | 7,608          | 5,474          | 6,682          | 7,500          | 7,500          |                      |                 |
| 4126200 JANITORIAL                | 2,450          | 1,898          | 2,342          | 3,000          | 3,500          |                      |                 |
| <b>TOTAL SUPPLIES</b>             | <b>19,454</b>  | <b>17,735</b>  | <b>17,516</b>  | <b>22,000</b>  | <b>24,500</b>  | <b>2,500</b>         | <b>10.20%</b>   |

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - BUILDING & CAPITAL OUTLAY**

|   | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|---|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
| <b>EXPENSES</b>                           |                |                |                |                |                |                      |                 |
| 4120000 APPRAISAL DISTRICT                |                |                |                |                |                |                      |                 |
| <b>4127000 BUILDING/UTILITIES</b>         |                |                |                |                |                |                      |                 |
| 4127050 BUILDING MAINTENANCE              | 45,440         | 21,279         | 21,808         | 30,000         | 35,000         | 5,000                | 14.29%          |
| 4127100 UTILITIES/DISPOSAL                |                |                |                |                |                |                      |                 |
| 4127105 CITY                              |                | 15,557         | 16,523         | 16,500         | 17,500         |                      |                 |
| 4127115 DISPOSAL                          |                | 1,402          | 1,454          | 1,500          | 1,600          |                      |                 |
| <b>TOTAL UTILITIES/DISPOSAL</b>           | <b>12,878</b>  | <b>16,959</b>  | <b>17,977</b>  | <b>18,000</b>  | <b>19,100</b>  | <b>1,100</b>         | <b>5.76%</b>    |
| <b>TOTAL BUILDING/UTILITIES</b>           | <b>58,318</b>  | <b>38,238</b>  | <b>39,784</b>  | <b>48,000</b>  | <b>54,100</b>  | <b>6,100</b>         | <b>11.28%</b>   |
| <b>4128000 CAPITAL OUTLAY</b>             |                |                |                |                |                |                      |                 |
| 4128050 EQUIPMENT                         |                | 77,457         | 24,210         | 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>-</b>       | <b>199,615</b> | <b>-</b>       |                |                      |                 |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b>41,069</b>  | <b>115,182</b> | <b>234,469</b> | <b>50,000</b>  | <b>50,000</b>  | <b>-</b>             | <b>0.00%</b>    |

2025 Proposed Capital Outlay Equipment is for new computer hardware.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2025 BUDGET - ARB**

| EXPENSES                               | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>DIFFERENCE | %<br>DIFFERENCE |
|--|----------------|----------------|----------------|----------------|----------------|----------------------|-----------------|
| <b>4131000 ARB MEETING FEE</b>         | 34,443         | 45,150         | 43,168         | 56,000         | 77,000         |                      |                 |
| <b>TOTAL ARB MEETING FEES</b>          | <b>34,443</b>  | <b>45,150</b>  | <b>43,168</b>  | <b>56,000</b>  | <b>77,000</b>  | <b>21,000</b>        | <b>27.27%</b>   |
| <b>4132000 ARB OPERATIONS</b>          |                |                |                |                |                |                      |                 |
| 4132100 SUPPLIES                       |                |                |                |                |                |                      |                 |
| 4132105 COPY MACHINE                   |                |                |                | 2,000          | 2,000          |                      |                 |
| 4132115 OTHER                          |                | 704            |                |                |                |                      |                 |
| <b>TOTAL SUPPLIES</b>                  | <b>-</b>       | <b>704</b>     | <b>-</b>       | <b>2,000</b>   | <b>2,000</b>   | <b>-</b>             | <b>0.00%</b>    |
| 4132150 POSTAGE & SHIPPING             |                |                |                |                |                |                      |                 |
| 4132165 GENERAL & SERVICES             |                |                | 1,027          | 42,500         | 12,500         |                      |                 |
| <b>TOTAL POSTAGE &amp; SHIPPING</b>    | <b>-</b>       | <b>-</b>       | <b>5,841</b>   | <b>42,500</b>  | <b>12,500</b>  | <b>(30,000)</b>      | <b>-240.00%</b> |
| 4132200 ADVERTISING & NOTICES          |                |                |                |                |                |                      |                 |
| 4132205 ADVERTISING                    |                | 3,550          |                | 5,000          | 7,500          |                      |                 |
| 4132215 REQUIRED PUBLIC NOTICES        |                |                | 400            |                |                |                      |                 |
| <b>TOTAL ADVERTISING &amp; NOTICES</b> | <b>-</b>       | <b>3,550</b>   | <b>400</b>     | <b>5,000</b>   | <b>7,500</b>   | <b>2,500</b>         | <b>33.33%</b>   |
| 4132250 LEGAL                          |                |                |                |                |                |                      |                 |
| 4132255 GENERAL                        | 750            | 2,850          | 969            | 3,000          | 3,000          |                      |                 |
| 4132265 LIMITED BINDING ARBITRATION    |                |                | 3,800          | 2,000          | 10,000         |                      |                 |
| <b>TOTAL LEGAL</b>                     | <b>750</b>     | <b>2,850</b>   | <b>4,769</b>   | <b>5,000</b>   | <b>13,000</b>  | <b>8,000</b>         | <b>61.54%</b>   |
| 4132300 TRAINING                       |                | 1,277          |                | 3,000          | 4,000          | 1,000                |                 |
| <b>TOTAL ARB OPERATIONS</b>            | <b>750</b>     | <b>8,381</b>   | <b>11,010</b>  | <b>57,500</b>  | <b>39,000</b>  | <b>(18,500)</b>      | <b>-47.44%</b>  |

The largest increase to the ARB section of the budget is in the ARB meeting fees. The plan for 2025 is to increase the number of ARB members from 7 to 9, allowing for the potential of three panels to expedite the ARB hearings. With the capability of finalizing more protests, we should meet our goal of 98% of value not under protest at certification in 2025.

Utilizing features on the postage machine we are able to allocate postage costs between the ARB and the Office. Last years expenses indicate a reduction for 2025.

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 - 2025 BUDGET - COMMITTED RESERVES**

| LINE ITEM AND DESCRIPTION |                                 | PRIOR YEAR RESERVES | 2023 FUND BALANCE | 2024 COMMITTED RESERVES | 2024 BUDGET EXPENSE | 2024 ADOPTED COMMITTED RESERVES |
|---------------------------|---------------------------------|---------------------|-------------------|-------------------------|---------------------|---------------------------------|
| 410-                      |                                 |                     |                   |                         |                     |                                 |
| 6011                      | Legal Expenditures              | 200,000             | 0                 | 200,000                 | 0                   | 200,000                         |
| 6013                      | Building & Property             | 72,369              | 0                 | 72,369                  | 0                   | 72,369                          |
| 6020                      | Technology Enhancements         | 64,568              | 305,236           | 369,804                 | 0                   | 369,804                         |
|                           | <b>Total Committed Reserves</b> | <b>336,937</b>      | <b>305,236</b>    | <b>642,173</b>          | <b>0</b>            | <b>642,173</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.

\$369,804 - SOFTWARE DEVELOPMENT - Potential funds for software conversion. Our current CAMA software, PACS, was implemented in 2016. However, we are currently operating in an antiquated system that relies on multiple outside vendors or applications to function. This lack of a streamlined workflow process for handling work assignments, accounting for the amount of work to do or that gets done, is a significant challenge. Other concerns include integration issues between software vendors (CAD and TAX), the CAD's website vendor, legislative-required software changes with multiple errors in calculations, and manipulation of our data. By upgrading our CAMA software, we can effectively address these issues, leading to improved data management and more efficient workflow processes.

The total cost of conversion and implementation, which will be paid out of the reserves for Technology Enhancements, is a financially feasible decision.