



BASTROP CENTRAL APPRAISAL DISTRICT

P.O. DRAWER 578 • BASTROP, TEXAS 78602-0578
PHONE (512) 303-1930 • FAX (512) 303-4805

NOTICE OF REGULAR MEETING BOARD OF DIRECTORS - BASTROP CENTRAL APPRAISAL DISTRICT

Notice is hereby given that the Board of Directors of the Bastrop Central Appraisal District will meet on Thursday, August 28, 2025, at 3:30 P.M. at the offices of the Bastrop Central Appraisal District at 212 Jackson Street, Bastrop, Texas 78602.

The agenda for the meeting is as follows:

- I. Call to Order
- II. Establishment of Quorum
- III. Pledges of Allegiance & Prayer
- IV. Public Hearing to consider 2026 Proposed Bastrop Central Appraisal District Budget in accordance with Section 6.06(b) of the Texas Property Tax Code.
- V. Public Comment
- VI. Informal Conference in an open meeting, on Unequal Appraisal, Paul Johnson, property owner and board member.
- VII. Consideration of Approval of Minutes of the Board of Directors Meeting
 - a) Regular Meeting – May 29, 2025
- VIII. Consideration and Possible Action on Financial Reports
 - a) Budget Report
 - b) Transaction Report
 - c) Public Funds Investment Report – 2nd Quarter
- IX. Chief Appraiser’s 25.25 (b) Report
- X. Consideration and Possible Action on 2026 Proposed Bastrop CAD Budget
- XI. Consideration and Possible Action on 2025 Budget Amendment
- XII. Consideration and Possible Action EagleView Amended Contract
- XIII. Consideration and Possible Action on Options to combat the slander and libel from board members in newspapers, on podcasts, or on social media.
- XIV. Consideration and Possible Action on Facebook streaming of board meetings without individual or board consent.
- XV. Consideration and Possible Action on how communications between the Chief Appraiser and Board Member outside of Board meetings are presented or communicated during a board meeting.
- XVI. Chief Appraiser Report – Protest Hearing Stats, Summary Certification Reports, Field Work Projections, Conversion Update, Speaking Engagements
- XVII. Board Agenda Additions for Future Meetings
- XVIII. Consideration and Possible Action on Date, Place, and Time for Regular Meetings or Special Meetings.
 - a. October 23, 2025 @ 3:30 p.m. Bastrop CAD Office
- XIX. Adjournment

FILED
AUG 20 2025 4:38 pm
Krista Bartsch
Bastrop County Clerk

This notice was posted at the Bastrop County Courthouse and in a place convenient to the public at the Appraisal District’s Office on August 21, 2025.

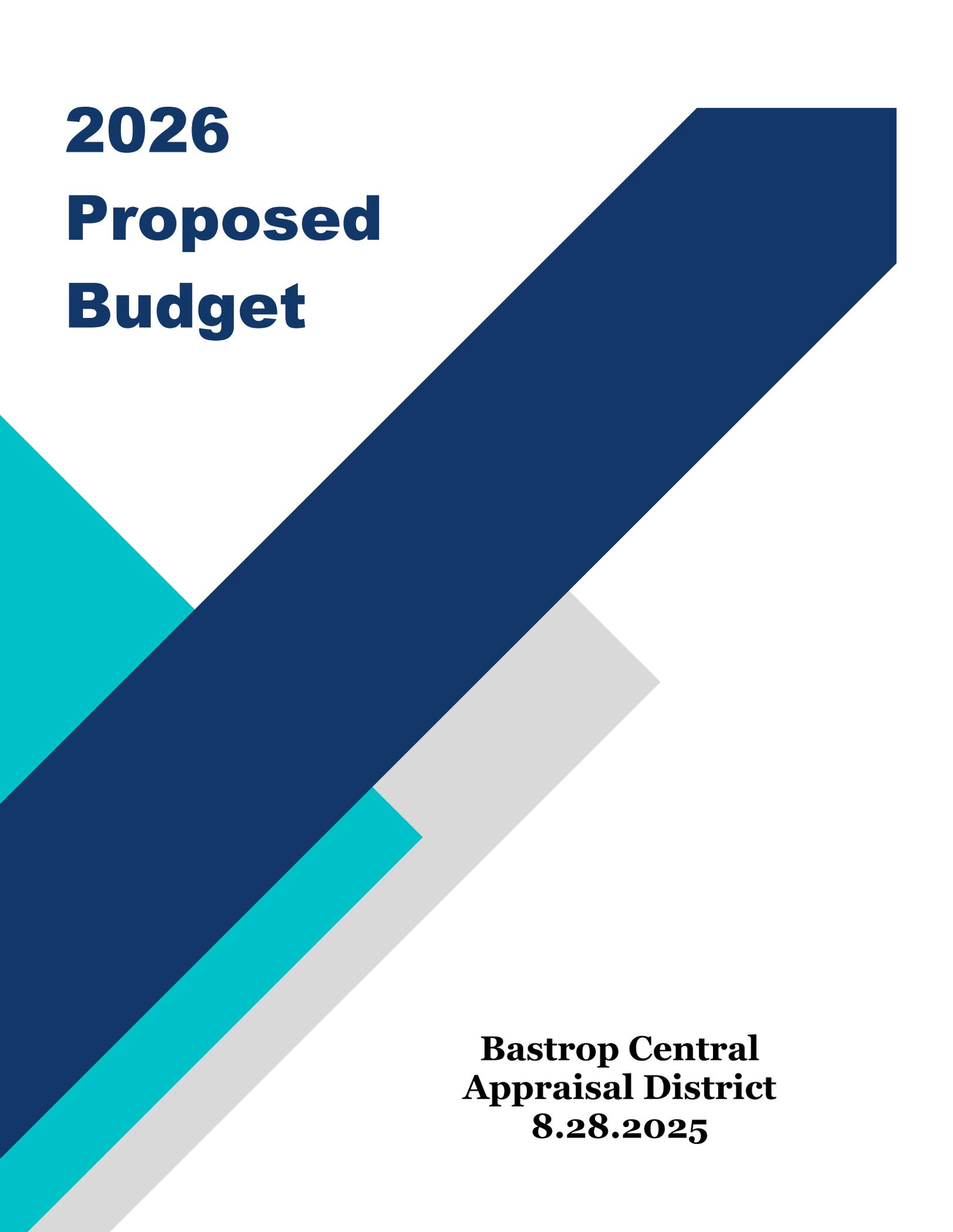
Faun Cullens, RPA, CCA, CEO/Chief Appraiser

BOARD OF DIRECTORS

DAVID REDD SANDRA ARCHER DAVID GLASS JUSTIN BEZNER JEANNIE RALPH

MICHELLE GAERTNER PAUL JOHNSON JOHN SABOL ELLEN OWENS

FAUN CULLENS, RPA, CCA, CEO - Chief Appraiser



2026 Proposed Budget

**Bastrop Central
Appraisal District
8.28.2025**

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - SUMMARY

			2022	2023	2024	2025	2026	DOLLAR	%
			ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	DIFFERENCE	DIFFERENCE
INCOME									
3120000 APPRAISAL DISTRICT									
3121000	TOTAL LOCAL SUPPORT		2,656,545	3,219,057	3,492,087	3,978,665	4,291,687	313,023	7.29%
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	4,328,887	313,023	7.23%
EXPENSES									
4120000 APPRAISAL DISTRICT									
4121000	TOTAL PAYROLL		1,448,289	1,604,931	1,947,053	2,243,817	2,299,390	55,573	2.42%
4122000	TOTAL INSURANCE		284,817	308,782	380,932	507,172	503,796	(3,376)	-0.67%
4123000	TOTAL PROFESSIONAL/CONTRACT		369,950	551,592	820,129	704,775	906,302	201,527	22.24%
4124000	TOTAL OPERATIONS		189,042	133,713	149,674	290,000	304,400	14,400	4.73%
4125000	TOTAL EDUCATION/TRAINING		15,163	9,518	14,431	25,500	25,500	-	0.00%
4126000	TOTAL SUPPLIES		17,735	17,516	14,375	24,500	27,500	3,000	10.91%
4127000	TOTAL BUILDING/UTILITIES		38,238	39,784	49,975	54,100	97,500	43,400	44.51%
4128000	TOTAL CAPITAL OUTLAY		115,182	234,469	9,805	50,000	50,000	-	0.00%
4120000	TOTAL APPRAISAL DIST EXPENSES		2,478,415	2,900,306	3,386,373	3,899,864	4,214,387	314,523	7.46%
4130000 APPRAISAL REVIEW BOARD									
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	37,500	(1,500)	-4.00%
4120000	TOTAL ARB EXPENSES		53,531	54,178	80,024	116,000	114,500	(1,500)	-1.31%
GRAND TOTAL ALL EXPENSES			2,531,946	2,954,483	3,466,397	4,015,864	4,328,887	313,023	7.23%

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - LOCAL SUPPORT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PROPOSED BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
INCOME							
3120000 APPRAISAL DISTRICT							
3121000 LOCAL SUPPORT							
3121100 BASTROP COUNTY	694,859	724,610	786,059	1,026,788	1,052,366	25,577	2.43%
3121150 BASTROP ISD	1,073,709	1,417,643	1,537,863	1,600,150	1,607,093	6,943	0.43%
3121200 ELGIN ISD	324,450	405,826	440,241	464,597	479,599	15,002	3.13%
3121250 LEXINGTON ISD	496	791	858	850	971	122	12.52%
3121300 MCDADE ISD	21,183	27,293	29,608	29,692	32,541	2,849	8.76%
3121350 SMITHVILLE ISD	201,754	235,040	254,972	251,449	242,347	(9,102)	-3.76%
3121400 CITY OF BASTROP	104,742	117,700	127,681	164,777	158,970	(5,808)	-3.65%
3121450 CITY OF ELGIN	57,918	67,897	73,655	93,762	102,480	8,718	8.51%
3121500 CITY OF SMITHVILLE	27,681	32,256	34,991	46,295	47,021	726	1.54%
3121550 BASTROP COUNTY ESD#1	53,799	57,708	62,602	79,226	91,043	11,817	12.98%
3121600 BASTROP COUNTY ESD#2	27,489	34,141	37,036	50,302	55,981	5,679	10.14%
** 312162 BASTROP COUNTY ESD#3	-	-	-	-	212,695	212,695	100.00%
3121650 BASTROP/TRAVIS ESD #1	24,049	30,386	32,963	46,383	47,466	1,083	2.28%
3121700 ALTESSA MUD	-	482	522	4,124	8,189	4,065	49.64%
3121750 BASTROP COUNTY MUD #1	5,885	6,204	6,730	9,031	9,327	296	3.18%
* BASTROP COUNTY MUD #3	-	-	*				
* BASTROP COUNTY MUD #4	-	-	*				
3121770 CENTEX DRAINAGE DISTRICT	-	-	*	155	4,469		0.00%
3121800 ELGIN MUD #1	-	-	5	6	2	(4)	-185.77%
3121850 ELGIN MUD #2	-	36	78	1,664	9,217	7,553	81.95%
** 3121855 LUND MUD	-	-	-	-	7		
3121900 THE COLONY MUD #1A	6,290	16,293	17,674	30,184	34,497	4,313	12.50%
3121950 THE COLONY MUD #1B	568	3,485	3,781	13,725	17,250	3,525	20.44%
3122000 THE COLONY MUD #1C	-	1,478	1,601	3,717	9,763	6,045	61.92%
3122050 THE COLONY MUD #1D	862	3,288	3,566	4,520	8,185	3,665	44.78%
3122100 THE COLONY MUD #1E	5,220	5,856	6,353	10,701	9,983	(717)	-7.18%
3122150 THE COLONY MUD #1F	215	188	204	532	432	(100)	-23.15%
3122200 THE COLONY MUD #1G	-	-	2	191	202	11	5.58%
3122250 WEST BASTROP VILLAGE MUD	112	124	134	1,058	2,231	1,173	52.58%
3122300 WCID#3	2,054	2,028	2,200	2,887	2,983	95	3.20%
** 3122315 WILDOOD MUD	-	-	-	-	80	80	100.00%
3122350 ACC-ELGIN	23,210	28,307	30,707	41,898	44,298	2,400	5.42%
TOTAL LOCAL SUPPORT	2,656,545	3,219,057	3,492,087	3,978,665	4,291,687	313,023	7.29%

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 WHEN A TAX RATE IS LEVIED. COLLECTOR FOR THESE TAXING AUTHORITIES STATED NO TAX RATE FOR 2025.

**NEW TAXING AUTHORITY WITH ESTIMATED LEVY

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - LOCAL SUPPORT CALCS

JURISDICTION	2024 LEVY/ EST 2025 LEVY ON NEW ENTITY	2024 PERCENTAGE	Estimated 2026 Local Support	Est. 2026 Quarterly Payment	2025 Local Support	Variance (Annual)
Bastrop County	\$ 59,237,169	24.52102%	\$ 1,052,365.53	\$ 263,091.38	786,059.38	\$ 266,306
Bastrop ISD	90,462,522	37.44665%	\$ 1,607,093.01	\$ 401,773.25	1,537,863.45	\$ 69,230
Elgin ISD	26,996,380	11.17506%	\$ 479,598.54	\$ 119,899.64	440,240.63	\$ 39,358
Lexington ISD	54,681	0.02264%	\$ 971.42	\$ 242.86	858.35	\$ 113
McDade ISD	1,831,718	0.75823%	\$ 32,541.01	\$ 8,135.25	29,607.79	\$ 2,933
Smithville ISD	13,641,577	5.64688%	\$ 242,346.59	\$ 60,586.65	254,971.57	\$ (12,625)
Bastrop City	8,948,334	3.70413%	\$ 158,969.75	\$ 39,742.44	127,681.09	\$ 31,289
Elgin City	5,768,528	2.38786%	\$ 102,479.57	\$ 25,619.89	73,654.52	\$ 28,825
Smithville City	2,646,798	1.09563%	\$ 47,021.14	\$ 11,755.28	34,990.92	\$ 12,030
Bastrop County ESD#1	5,124,774	2.12138%	\$ 91,043.11	\$ 22,760.78	62,601.91	\$ 28,441
Bastrop County ESD#2	3,151,163	1.30441%	\$ 55,981.32	\$ 13,995.33	37,036.45	\$ 18,945
Bastrop County ESD#3EST	11,972,504	4.95598%	\$ 212,695.02	\$ 53,173.75	-	\$ 212,695
Bastrop-Travis Cts ESD#1	2,671,832	1.10600%	\$ 47,465.87	\$ 11,866.47	32,963.27	\$ 14,503
Altessa MUD	460,965	0.19081%	\$ 8,189.18	\$ 2,047.29	522.46	\$ 7,667
Bastrop Cty MUD#1	525,038	0.21734%	\$ 9,327.45	\$ 2,331.86	6,729.69	\$ 2,598
Bastrop Cty MUD#3	-	0.00000%	\$ -	\$ -	-	\$ -
Bastrop Cty MUD#4	-	0.00000%	\$ -	\$ -	-	\$ -
Centex Drainage District	251,542	0.10412%	\$ 4,468.72	\$ 1,117.18	-	\$ 4,469
Elgin MUD#1	120	0.00005%	\$ 2.13	\$ 0.53	5.36	\$ (3)
Elgin MUD#2	518,795	0.21475%	\$ 9,216.54	\$ 2,304.14	78.06	\$ 9,138
Lund Farm MUD EST	372	0.00015%	\$ 6.61	\$ 1.65	-	\$ 7
The Colony MUD#1A	1,941,807	0.80380%	\$ 34,496.77	\$ 8,624.19	17,674.37	\$ 16,822
The Colony MUD#1B	971,001	0.40194%	\$ 17,250.11	\$ 4,312.53	3,780.70	\$ 13,469
The Colony MUD#1C	549,536	0.22748%	\$ 9,762.66	\$ 2,440.67	1,600.99	\$ 8,162
The Colony MUD#1D	460,743	0.19072%	\$ 8,185.23	\$ 2,046.31	3,566.40	\$ 4,619
The Colony MUD#1E	561,964	0.23262%	\$ 9,983.45	\$ 2,495.86	6,352.85	\$ 3,631
The Colony MUD#1F	24,326	0.01007%	\$ 432.15	\$ 108.04	203.77	\$ 228
The Colony MUD#1G	11,376	0.00471%	\$ 202.10	\$ 50.52	2.24	\$ 200
West Bastrop Village MUD	125,608	0.05199%	\$ 2,231.45	\$ 557.86	134.00	\$ 2,097
WCID #3	167,903	0.06950%	\$ 2,982.84	\$ 745.71	2,199.67	\$ 783
Wildwood MUDEST	4,486	0.00186%	\$ 79.70	\$ 19.92	-	\$ 80
ACC - Elgin	2,493,541	1.03219%	\$ 44,298.48	\$ 11,074.62	30,707.08	\$ 13,591
TOTALS			\$ 4,291,687.45	\$ 1,072,921.86	3,492,086.97	\$ 799,600
TOTAL REVENUE W/ ESTIMATE	241,577,101	100.00000%				
** ESD3 ESTIMATED REVENUE						

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - INTEREST & OTHER REVENUE

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

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PROPOSED BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
EXPENSES						-	
412000 APPRAISAL DISTRICT						-	
4121000 PAYROLL	21 STAFF	26 STAFF	29 STAFF	33 STAFF	32 STAFF		
4121100 GROSS SALARIES	1,317,088	1,432,595	1,753,271	1,960,573	1,999,774	39,201	1.96%
4121200 RETIREMENT FUND	113,225	142,188	146,879	192,136	194,508	2,372	1.22%
4121300 FICA TAXES	17,815	20,572	22,356	24,708	24,708		
4121400 PTO PAYOUT	-	-	2,054	50,000	50,000		
4121500 EMPLOYEE RECOGNITION	161	1,000	1,394	5,000	5,000		
4121600 COMP TIME PAYOUT	-	8,575	-	11,400	-		
4121700 LONGEVITY INCENTIVE PAY	-	-	21,100	-	25,400		
TOTAL PAYROLL	1,448,289	1,604,931	1,947,053	2,243,817	2,299,390	55,573	2.42%
4122000 INSURANCE							
4122100 HEALTH CARE INSURANCE	257,227	286,337	338,284	455,400	422,400		
4122200 LIFE INSURANCE	2,234	2,234	1,509	2,941	3,970		
4122300 LTD INSURANCE	5,298	4,507	8,988	9,411	9,527		
4122400 WORKERS COMP	7,221	7,379	7,535	11,921	12,679		
4122500 TWC UNEMPLOYMENT	4,218	(2,224)	13,096	16,000	18,300		
4122600 PROPERTY/CYBER/VEHICLE INSURANCE	8,619	10,549	11,519	11,500	15,000		
4122700 VISION INSURANCE	-	-	-	-	18,240		
4122800 DENTAL INSURANCE	-	-	-	-	3,680		
TOTAL INSURANCE	284,817	308,782	380,932	507,172	503,796	(3,376)	-0.67%

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 increased from 15% to 20%.

2026 Health Care Benefits - district pays 100% premium for employee only for health, dental, and vision. The estimated per employee, annually, is \$13,885 which includes an estimated 10% increase in premiums.

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - SALARY & BENEFITS

2025 POSITION	2025 BUDGET	2026 BUDGET	2026 HOURLY	Employer Retirement Expense - 9.8%	Healthcare Premium paid by Employer	Dental Premium paid by Employer	Vision Premium paid by Employer	Term Life Ins Premium - .20%	Long Term Disability Insurance Premium - .48%	2026 BUDGET WITH BENEFITS
EXECUTIVE TEAM										
Chief Appraiser	\$ 160,000	\$ 166,400	80.00	\$ 16,307	\$ 13,200	\$ 115	\$ 570	\$ 333	\$ 799	\$ 197,804
Deputy Chief of Admin. Support	\$ 113,544	\$ 118,086	56.77	\$ 11,572	\$ 13,200	\$ 115	\$ 570	\$ 236	\$ 567	\$ 144,403
Director of Appraisal	\$ 83,420	\$ 86,757	41.71	\$ 8,502	\$ 13,200	\$ 115	\$ 570	\$ 174	\$ 416	\$ 109,776
Director of GIS	\$ 86,757	\$ 90,227	43.38	\$ 8,842	\$ 13,200	\$ 115	\$ 570	\$ 180	\$ 433	\$ 113,611
Director of Finance	\$ 83,420	\$ 70,000	33.65	\$ 6,860	\$ 13,200	\$ 115	\$ 570	\$ 140	\$ 336	\$ 91,255
Director of HR	\$ -	\$ 55,000	26.44	\$ 5,390	\$ 13,200	\$ 115	\$ 570	\$ 110	\$ 264	\$ 74,675
Taxpayer Liason Officer/Contract	\$ -	\$ 15,000		\$ -					\$ -	\$ 15,000
ASSISTANT TO EXECUTIVES										
Assistant to Chief	\$ 55,000	\$ 57,200	27.50	\$ 5,606	\$ 13,200	\$ 115	\$ 570	\$ 114	\$ 275	\$ 77,107
Assistant to Deputy	\$ 56,848	\$ 59,122	28.42	\$ 5,794	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 284	\$ 79,231
Assistant to Appraisal	\$ 50,538	\$ 52,650	25.31	\$ 5,160	\$ 13,200	\$ 115	\$ 570	\$ 105	\$ 253	\$ 72,078
ADMIN. SUPPORT TEAM										
Director of Agriculture	\$ 57,680	\$ 59,987	28.84	\$ 5,879	\$ 13,200	\$ 115	\$ 570	\$ 120	\$ 288	\$ 80,187
Agriculture Support Specialist	\$ 46,980	\$ 48,860	23.49	\$ 4,788	\$ 13,200	\$ 115	\$ 570	\$ 98	\$ 235	\$ 67,889
Exemption Subject Matter Exper	\$ 57,165	\$ 59,452	28.58	\$ 5,826	\$ 13,200	\$ 115	\$ 570	\$ 119	\$ 285	\$ 79,596
Exemption Support Specialist	\$ 51,500	\$ 53,560	25.75	\$ 5,249	\$ 13,200	\$ 115	\$ 570	\$ 107	\$ 257	\$ 73,084
Exemption Support Specialist	\$ 46,980	\$ 48,860	23.49	\$ 4,788	\$ 13,200	\$ 115	\$ 570	\$ 98	\$ 235	\$ 67,889
Exemption Support Specialist	\$ 46,980	\$ 48,860	23.49	\$ 4,788	\$ 13,200	\$ 115	\$ 570	\$ 98	\$ 235	\$ 67,889
Exemption Support Specialist	\$ 45,000	\$ 46,800	22.50	\$ 4,586	\$ 13,200	\$ 115	\$ 570	\$ 94	\$ 225	\$ 65,612
Imaging Specialist	\$ 45,900	\$ 47,736	22.95	\$ 4,678	\$ 13,200	\$ 115	\$ 570	\$ 95	\$ 229	\$ 66,647
Receptionist & Info Specialist	\$ 45,000	\$ 46,800	22.50	\$ 4,586	\$ 13,200	\$ 115	\$ 570	\$ 94	\$ 225	\$ 65,612
Receptionist & Info Specialist	\$ 45,000	\$ 46,800	22.50	\$ 4,586	\$ 13,200	\$ 115	\$ 570	\$ 94	\$ 225	\$ 65,612
APPRAISAL SUPPORT TEAM										
Commercial Appraiser IV	\$ 67,199	\$ 69,887	33.60	\$ 6,849	\$ 13,200	\$ 115	\$ 570	\$ 140	\$ 335	\$ 91,130
Appraiser IV	\$ 64,615	\$ 67,200	32.31	\$ 6,586	\$ 13,200	\$ 115	\$ 570	\$ 134	\$ 323	\$ 88,160
Appraiser IV	\$ 56,385	\$ 58,640	28.19	\$ 5,747	\$ 13,200	\$ 115	\$ 570	\$ 117	\$ 281	\$ 78,699
AG Appraiser IV	\$ 62,130	\$ 64,615	31.06	\$ 6,332	\$ 13,200	\$ 115	\$ 570	\$ 129	\$ 310	\$ 85,303
Appraiser IV	\$ 53,500	\$ 55,640	26.75	\$ 5,453	\$ 13,200	\$ 115	\$ 570	\$ 111	\$ 267	\$ 75,383
Appraiser III	\$ 51,494	\$ 53,554	25.75	\$ 5,248	\$ 13,200	\$ 115	\$ 570	\$ 107	\$ 257	\$ 73,077
Appraiser IV	\$ 53,500	\$ 55,640	26.75	\$ 5,453	\$ 13,200	\$ 115	\$ 570	\$ 111	\$ 267	\$ 75,383
Appraiser II	\$ 47,561	\$ 49,463	23.78	\$ 4,847	\$ 13,200	\$ 115	\$ 570	\$ 99	\$ 237	\$ 68,556
Appraiser II	\$ 47,561	\$ 49,463	23.78	\$ 4,847	\$ 13,200	\$ 115	\$ 570	\$ 99	\$ 237	\$ 68,556
BPP SME/Appraiser II	\$ 51,494	\$ 53,554	25.75	\$ 5,248	\$ 13,200	\$ 115	\$ 570	\$ 107	\$ 257	\$ 73,077
BPP Specialist/Appraiser I	\$ 45,732	\$ 47,561	22.87	\$ 4,661	\$ 13,200	\$ 115	\$ 570	\$ 95	\$ 228	\$ 66,453
GIS SUPPORT TEAM										
Ownership/Deed Specialist	\$ 46,345	\$ 48,200	23.17	\$ 4,724	\$ 13,200	\$ 115	\$ 570	\$ 96	\$ 231	\$ 67,160
Ownership/Deed Specialist	\$ 46,345	\$ 48,200	23.17	\$ 4,724	\$ 13,200	\$ 115	\$ 570	\$ 96	\$ 231	\$ 67,160
POTENTIAL NEW HIRES										
General Staff	\$ 44,500	\$ -	-	\$ -				\$ -	\$ -	\$ -
General Staff	\$ 44,500	\$ -	-	\$ -				\$ -	\$ -	\$ -
			-	\$ -						
TOTALS	\$ 1,960,573	\$ 1,999,774		\$ 194,508	\$ 422,400	\$ 3,680	\$ 18,240	\$ 3,970	\$ 9,527	\$ 2,653,053
Special Note:										
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 PROPOSED BUDGET - PROFESSIONAL

	2022	2023	2024	2025	2026	DOLLAR	%
EXPENSES	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	DIFFERENCE	DIFFERENCE
4120000 APPRAISAL DISTRICT							
4123000 PROFESSIONAL & CONTRACTUAL SERVICES							
4123100 LEGAL							
4123105 BOD ATTORNEY	29,617	57,742	140,017	80,000	125,000		
4123115 HR ATTORNEY	1,852	128	-	5,000	5,000		
TOTAL LEGAL	31,469	57,870	140,017	85,000	130,000	45,000	34.62%
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	7,232	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	16,635	25,000	30,000		
4123300 FACILITY NEEDS ASSESSMENT	-	-	7,293	-	-		
TOTAL ADMIN CONTRACT SERVICES	52,442	121,980	183,254	206,100	180,100	(26,000)	-14.44%
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		
TOTAL APPRAISAL CONTRACT SERVICES	201,468	266,328	363,424	303,175	404,400	101,225	25.03%
4123500 INFORMATION TECHNOLOGY (IT)							
4123505 SUPPORT	49,991	86,004	80,592	87,000	122,302		
4123515 TNT SUPPORT	2,400	4,654	-	-	-		
4123525 INSTALLATION & SET UP	16,330	2,531	4,700	5,000	5,000		
TOTAL INFORMATION TECHNOLOGY	68,721	93,189	85,292	92,000	127,302	35,302	27.73%
4123600 OTHER SERVICES	7,350	435	-	5,000	5,000		
4123700 ELECTIONS	-	-	35,242	-	45,000		
TOTAL PROFESSIONAL & CONTRACTUAL	369,950	551,592	820,129	704,775	906,302	201,527	22.24%

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - PROFESSIONAL

2022	2023	2024	2025	2026	DOLLAR	%
ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	DIFFERENCE	DIFFERENCE

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. BIS Consultants budget letter for 2026 estimated at \$122,301.80.

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 PROPOSED BUDGET - OPERATIONS

		2022	2023	2024	2025	2026	DOLLAR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	DIFFERENCE	DIFFERENCE
EXPENSES								
4120000 APPRAISAL DISTRICT								
4124000 OPERATIONS								
4124100 GENERAL		12,759	6,927	5,046	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	3,230	4,500	5,000		
4124315 COPY MACHINE RENTAL		11,585	8,379	4,282	13,000	13,000		
4124325 MAINTENANCE		1,535	366	1,987	2,500	2,500		
	TOTAL EQUIPMENT RENTAL/MAINTENANCE	16,502	13,185	9,499	20,000	20,500	500	2.44%

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - OPERATIONS

	2022	2023	2024	2025	2026	DOLLAR	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	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	1,500		
4124358 ADOBE SUBSCRIPTIONS	2,109	2,932	2,194	4,000	5,000		
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		278	500	500		
TOTAL PUBLICATIONS/SUBSCRIPTIONS	5,460	5,857	5,708	13,300	12,450	(850)	-6.83%
4124400 MEMBERSHIP/DUES							
4124405 APPRAISAL ORGANIZATIONS	5,240	2,745	3,605	6,000	4,500		
4124415 CHAMBER OF COMMERCE	795	820	985	1,200	1,200		
4124425 HUMAN RESOURCE/FINANCE			2,788	1,000	3,000		
TOTAL MEMBERSHIP/DUES	6,035	5,500	7,378	8,200	8,700	500	5.75%
4124450 TRAVEL/LODGING							
4124455 LODGING	7,871	7,599	7,699	12,000	12,000		
4124465 TRAVEL							
4124466 MILEAGE - TRAINING	3,936	1,025	4,250	4,000	5,000		
4124467 MILEAGE - FIELD WORK		111	43	1,000	600		
4124468 MILEAGE - ERRANDS	468	531	471	1,000	600		
TOTAL TRAVEL/LODGING	12,275	9,265	12,462	18,000	18,200	200	1.10%

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - OPERATIONS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PROPOSED BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
4124500 COMPANY VEHICLES							
4124505 MAINTENANCE	6,294	279	6,217	8,000	9,500		
4124515 FUEL	6,248	2,582	2,356	8,000	6,000		
4124525 REGISTRATIONS/INSPECTIONS					50		
TOTAL COMPANY VEHICLES	12,542	2,861	8,573	16,000	15,550	(450)	-2.89%
4124510 TELEPHONE/INTERNET							
4124515 OFFICE PHONES	7,923	8,970	8,750	11,000	13,000		
4124525 DATA PLAN	2,247		387	3,000	3,000		
4124535 CELL PHONE	5,760	2,201	7,977	9,000	12,000		
4124545 ANSWERING SERVICE	-	-	16,317	14,000	20,000		
TOTAL TELEPHONE/INTERNET	15,930	11,171	33,432	37,000	48,000	11,000	22.92%
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	7,511	20,000	20,000	-	0.00%
TOTAL OPERATIONS	189,042	133,713	149,674	290,000	304,400	14,400	4.73%

BUDGET NOTES:

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - EDUCATION & SUPPLIES

EXPENSES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PROPOSED BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
4120000 APPRAISAL DISTRICT							
4125000 EDUCATION/TRAINING							
4125050 REGISTRATION FEES	14,513	8,490	13,755	20,000	20,000		
4125100 RENEWAL FEES	650	1,025	676	5,000	5,000		
4125150 EDUCATION MATERIAL/BOOKS		3	-	500	500		
TOTAL EDUCATION/TRAINING	15,163	9,518	14,431	25,500	25,500	-	0.00%
4126000 SUPPLIES							
4126050 COPY MACHINE	4,084	4,190	5,263	5,000	6,500		
4126100 OFFICE	6,278	4,303	3,110	8,500	9,500		
4126150 COMPUTER	5,474	6,682	4,353	7,500	7,500		
4126200 JANITORIAL	1,898	2,342	1,650	3,500	4,000		
TOTAL SUPPLIES	17,735	17,516	14,375	24,500	27,500	3,000	10.91%

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 PROPOSED BUDGET - BUILDING & CAPITAL OUTLAY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PROPOSED BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
EXPENSES							
4120000 APPRAISAL DISTRICT							
4127000 BUILDING/UTILITIES							
4127050 BUILDING MAINTENANCE	21,279	21,808	30,907	35,000	75,000	40,000	53.33%
4127100 UTILITIES/DISPOSAL							
4127105 CITY	15,557	16,523	17,465	17,500	20,000		
4127115 DISPOSAL	1,402	1,454	1,603	1,600	2,500		
TOTAL UTILITIES/DISPOSAL	16,959	17,977	19,068	19,100	22,500	3,400	15.11%
TOTAL BUILDING/UTILITIES	38,238	39,784	49,975	54,100	97,500	43,400	44.51%
4128000 CAPITAL OUTLAY							
4128050 EQUIPMENT	77,457	24,210	9,805	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	-		-				
TOTAL BUILDING RENOVATIONS	-	199,615	-				
TOTAL CAPITAL OUTLAY	115,182	234,469	9,805	50,000	50,000	-	0.00%

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

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED BUDGET - ARB

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 PROPOSED BUDGET	DOLLAR DIFFERENCE	% DIFFERENCE
4130000 APPRAISAL REVIEW BOARD						-	
4131000 ARB MEETING FEE	45,150	43,168	55,360	77,000	77,000	-	
TOTAL ARB MEETING FEES	45,150	43,168	55,360	77,000	77,000	-	0.00%
4132000 ARB OPERATIONS							
4132100 SUPPLIES							
4132105 COPY MACHINE			1,538	2,000	2,000		
4132115 OTHER	704				1,000		
TOTAL SUPPLIES	704	-	1,538	2,000	3,000	1,000	33.33%
4132150 POSTAGE & SHIPPING							
4132165 GENERAL & SERVICES		1,027	468	12,500	2,500		
TOTAL POSTAGE & SHIPPING	-	5,841	468	12,500	2,500	(10,000)	-400.00%
4132200 ADVERTISING & NOTICES							
4132205 ADVERTISING	3,550	-	6,150	7,500	8,000		
4132215 REQUIRED PUBLIC NOTICES		400					
TOTAL ADVERTISING & NOTICES	3,550	400	6,150	7,500	8,000	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		
TOTAL LEGAL	2,850	4,769	13,050	13,000	16,000	3,000	18.75%
4132300 TRAINING	1,277	-	3,458	4,000	8,000	4,000	
TOTAL ARB OPERATIONS	8,381	11,010	24,664	39,000	37,500	(1,500)	-4.00%

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 PROPOSED 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	133,767		258,767
6013	Building & Property	72,369	(12,000)	60,369	125,000	0	185,369
6020	Technology Enhancements	369,804	0	369,804	0	(369,804)	0
	Total Committed Reserves	642,173	(87,000)	555,173	258,767	(369,804)	444,136

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 of \$258,767 was split between Legal and Building at the May 29, 2025 BOD meeting.

The anticipated 2025 budget expense of reserve funds is:

\$369,804 to GSA for software conversion and first year maintenance.