



2026 Proposed Amended Budget

**Bastrop Central
Appraisal District
12.18.2025**

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - SUMMARY

			2023	2024	2025	2026	2026
			ACTUAL	ACTUAL	BUDGET	ADOPTED	AMENDED
						BUDGET	BUDGET
INCOME							
3120000 APPRAISAL DISTRICT							
3121000	TOTAL LOCAL SUPPORT	3,219,057	3,492,087	3,978,665	4,291,687	4,291,687	
3126000	TOTAL INTEREST INCOME	53,349	59,500	25,000	25,000	25,000	
3127000	TOTAL OTHER REVENUE	10,540	4,883	12,200	12,200	12,200	
3120000	GRAND TOTAL ALL REVENUE	3,282,947	3,556,470	4,015,865	4,328,887	4,328,887	
EXPENSES							
4120000 APPRAISAL DISTRICT							
4121000	TOTAL PAYROLL	1,604,931	1,947,053	2,243,817	2,299,390	2,243,816	
4122000	TOTAL INSURANCE	308,782	380,932	507,172	503,795	475,771	
4123000	TOTAL PROFESSIONAL/CONTRACT	551,592	820,129	715,966	906,302	990,000	
4124000	TOTAL OPERATIONS	133,713	149,674	290,000	304,400	296,300	
4125000	TOTAL EDUCATION/TRAINING	9,518	14,431	25,500	25,500	25,500	
4126000	TOTAL SUPPLIES	17,516	14,375	24,500	27,500	27,500	
4127000	TOTAL BUILDING/UTILITIES	39,784	49,975	54,100	97,500	97,500	
4128000	TOTAL CAPITAL OUTLAY	234,469	9,805	50,000	50,000	50,000	
4120000	TOTAL APPRAISAL DIST EXPENSES	2,900,306	3,386,373	3,911,055	4,214,387	4,206,387	
4130000 APPRAISAL REVIEW BOARD							
4131000	TOTAL ARB MEETING FEES	43,168	55,360	77,000	77,000	85,000	
4132000	TOTAL ARB OPERATIONS	11,010	24,664	39,000	37,500	37,500	
4120000	TOTAL ARB EXPENSES	54,178	80,024	116,000	114,500	122,500	
GRAND TOTAL ALL EXPENSES			2,954,483	3,466,397	4,027,055	4,328,887	4,328,887

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

	2023	2024	2025	2026	2026
	ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET
INCOME					
3120000 APPRAISAL DISTRICT					
3121000 LOCAL SUPPORT					
3121100 BASTROP COUNTY	724,610	786,059	1,026,788	1,052,365	1,052,365
3121150 BASTROP ISD	1,417,643	1,537,863	1,600,150	1,607,093	1,607,093
3121200 ELGIN ISD	405,826	440,241	464,597	479,599	479,599
3121250 LEXINGTON ISD	791	858	850	971	971
3121300 MCDADE ISD	27,293	29,608	29,692	32,541	32,541
3121350 SMITHVILLE ISD	235,040	254,972	251,449	242,347	242,347
3121400 CITY OF BASTROP	117,700	127,681	164,777	158,970	158,970
3121450 CITY OF ELGIN	67,897	73,655	93,762	102,480	102,480
3121500 CITY OF SMITHVILLE	32,256	34,991	46,295	47,021	47,021
3121550 BASTROP COUNTY ESD#1	57,708	62,602	79,226	91,043	91,043
3121600 BASTROP COUNTY ESD#2	34,141	37,036	50,302	55,981	55,981
** 312162E BASTROP COUNTY ESD#3	-	-	-	212,695	212,695
3121650 BASTROP/TRAVIS ESD #1	30,386	32,963	46,383	47,466	47,466
3121700 ALTESSA MUD	482	522	4,124	8,189	8,189
3121750 BASTROP COUNTY MUD #1	6,204	6,730	9,031	9,327	9,327
* BASTROP COUNTY MUD #3	-	*			
* BASTROP COUNTY MUD #4	-	*			
3121770 CENTEX DRAINAGE DISTRICT	-	*	155	4,469	4,469
3121800 ELGIN MUD #1		5	6	2	2
3121850 ELGIN MUD #2	36	78	1,664	9,217	9,217
** 3121855 LUND MUD			-	7	7
3121900 THE COLONY MUD #1A	16,293	17,674	30,184	34,497	34,497
3121950 THE COLONY MUD #1B	3,485	3,781	13,725	17,250	17,250
3122000 THE COLONY MUD #1C	1,478	1,601	3,717	9,763	9,763
3122050 THE COLONY MUD #1D	3,288	3,566	4,520	8,185	8,185
3122100 THE COLONY MUD #1E	5,856	6,353	10,701	9,983	9,983
3122150 THE COLONY MUD #1F	188	204	532	432	432
3122200 THE COLONY MUD #1G	-	2	191	202	202
3122250 WEST BASTROP VILLAGE MUD	124	134	1,058	2,231	2,231
3122300 WCID#3	2,028	2,200	2,887	2,983	2,983
** 3122315 WILDOOD MUD			-	80	80
3122350 ACC-ELGIN	28,307	30,707	41,898	44,298	44,298
TOTAL LOCAL SUPPORT	3,219,057	3,492,087	3,978,665	4,291,687	4,291,687

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 AMENDED 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%	\$ 1,052,365.47	\$ 263,091.37	786,059.38	\$ 266,306
Bastrop ISD	90,462,522	37.44665%	\$ 1,607,092.93	\$ 401,773.23	1,537,863.45	\$ 69,229
Elgin ISD	26,996,380	11.17506%	\$ 479,598.52	\$ 119,899.63	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%	\$ 242,346.57	\$ 60,586.64	254,971.57	\$ (12,625)
Bastrop City	8,948,334	3.70413%	\$ 158,969.74	\$ 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%	\$ 91,043.10	\$ 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%	\$ 212,695.00	\$ 53,173.75	-	\$ 212,695
Bastrop-Travis Cts ESD#1	2,671,832	1.10600%	\$ 47,465.86	\$ 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			\$ 4,291,687.24	\$ 1,072,921.81	3,492,086.97	\$ 799,600
TOTAL REVENUE W/ ESTIMATE	241,577,101	100.00000%				
** ESD3 ESTIMATED REVENUE						

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

	2023	2024	2025	2026	2026
	ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET
INCOME					
3120000 APPRAISAL DISTRICT					
3126000 INTEREST INCOME	53,349	59,500	25,000	25,000	25,000
TOTAL INTEREST INCOME	53,349	59,500	25,000	25,000	25,000
3127000 OTHER REVENUE					
3127100 SERVICE INCOME	2,558	4,537	3,200	3,200	3,200
3127200 MISCELLANEOUS	7,982	346	9,000	9,000	9,000
TOTAL OTHER REVENUE	10,540	4,883	12,200	12,200	12,200

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 AMENDED BUDGET - PAYROLL & INSURANCE

	2023	2024	2025	2026	2026
	ACTUAL	ACTUAL	BUDGET	ADOPTED	AMENDED
				BUDGET	BUDGET
EXPENSES					
4120000 APPRAISAL DISTRICT					
4121000 PAYROLL	26 STAFF	29 STAFF	33 STAFF	32 STAFF	30 STAFF
4121100 GROSS SALARIES	1,432,595	1,753,271	1,960,573	1,999,774	1,962,822
4121200 RETIREMENT FUND	142,188	146,879	192,136	194,508	190,887
4121300 FICA TAXES	20,572	22,356	24,708	24,708	24,708
4121400 PTO PAYOUT	-	2,054	50,000	50,000	5,000
4121500 EMPLOYEE RECOGNITION	1,000	1,394	5,000	5,000	5,000
4121600 COMP TIME PAYOUT	8,575	-	11,400	-	-
4121700 LONGEVITY INCENTIVE PAY	-	21,100	-	25,400	25,400
4121800 CHIEF APPRAISER INCENTIVE PAY	-	-	-	-	30,000
TOTAL PAYROLL	1,604,931	1,947,053	2,243,817	2,299,390	2,243,816
4122000 INSURANCE					
4122100 HEALTH CARE INSURANCE	286,337	338,284	455,400	422,400	396,000
4122200 LIFE INSURANCE	2,234	1,509	2,941	3,970	3,892
4122300 LTD INSURANCE	4,507	8,988	9,411	9,527	9,350
4122400 WORKERS COMP	7,379	7,535	11,921	12,678	12,679
4122500 TWC UNEMPLOYMENT	(2,224)	13,096	16,000	18,300	18,300
4122600 PROPERTY/CYBER/VEHICLE INSURANCE	10,549	11,519	11,500	15,000	15,000
4122700 VISION INSURANCE	-	-	-	18,240	3,450
4122800 DENTAL INSURANCE	-	-	-	3,680	17,100
TOTAL INSURANCE	308,782	380,932	507,172	503,795	475,771

BUDGET NOTES:

Salary amendment to 109% of 2025 Actual Salary. Adjusting staff salary to coincide with the request to increase the Chief Appraiser's Salary.

To maintain the team, we have established and invested time, training, and continued education.

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

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

2025 POSITION	2025 ACTUAL	2026 BUDGET	2026 AMENDED	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	\$ 175,000	\$ 17,150	\$ 13,200	\$ 570	\$ 115	\$ 350	\$ 840	\$ 207,225
Deputy Chief of Admin. Support	\$ 113,544	\$ 118,086	\$ 123,760	\$ 12,128	\$ 13,200	\$ 570	\$ 115	\$ 248	\$ 594	\$ 150,615
Director of Appraisal	\$ 83,420	\$ 86,757	\$ 90,900	\$ 8,908	\$ 13,200	\$ 570	\$ 115	\$ 182	\$ 436	\$ 114,311
Director of GIS	\$ 86,757	\$ 90,227	\$ 65,000	\$ 6,370	\$ 13,200	\$ 570	\$ 115	\$ 130	\$ 312	\$ 85,697
Finance Officer	\$ 65,000	\$ 70,000	\$ 70,850	\$ 6,943	\$ 13,200	\$ 570	\$ 115	\$ 142	\$ 340	\$ 92,160
Director of HR	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxpayer Liasion Officer/Contract	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSISTANT TO EXECUTIVES										
Assistant to Chief	\$ 55,000	\$ 57,200	\$ 59,950	\$ 5,875	\$ 13,200	\$ 570	\$ 115	\$ 120	\$ 288	\$ 80,118
Assistant to Deputy	\$ 56,848	\$ 59,122	\$ 62,000	\$ 6,076	\$ 13,200	\$ 570	\$ 115	\$ 124	\$ 298	\$ 82,383
Assistant to Appraisal	\$ 50,538	\$ 52,650	\$ 55,000	\$ 5,390	\$ 13,200	\$ 570	\$ 115	\$ 110	\$ 264	\$ 74,649
ADMIN. SUPPORT TEAM										
Director of Agriculture	\$ 57,680	\$ 59,987	\$ 62,871	\$ 6,161	\$ 13,200	\$ 570	\$ 115	\$ 126	\$ 302	\$ 83,345
Agriculture Support Specialist	\$ 45,000	\$ 48,860	\$ 49,050	\$ 4,807	\$ 13,200	\$ 570	\$ 115	\$ 98	\$ 235	\$ 68,075
Exemption Subject Matter Expert	\$ 57,165	\$ 59,452	\$ 62,310	\$ 6,106	\$ 13,200	\$ 570	\$ 115	\$ 125	\$ 299	\$ 82,725
Exemption Support Specialist	\$ 51,500	\$ 53,560	\$ 56,135	\$ 5,501	\$ 13,200	\$ 570	\$ 115	\$ 112	\$ 269	\$ 75,903
Exemption Support Specialist	\$ 46,980	\$ 48,860	\$ 51,208	\$ 5,018	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,460
Exemption Support Specialist	\$ 46,980	\$ 48,860	\$ 51,208	\$ 5,018	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,460
Admin Support Specialist (NEW)	\$ 45,000	\$ 46,800	\$ 49,050	\$ 4,807	\$ 13,200	\$ 570	\$ 115	\$ 98	\$ 235	\$ 68,075
Imaging Specialist	\$ 45,900	\$ 47,736	\$ 50,031	\$ 4,903	\$ 13,200	\$ 570	\$ 115	\$ 100	\$ 240	\$ 69,159
Receptionist & Info Specialist	\$ 45,000	\$ 46,800	\$ 49,050	\$ 4,807	\$ 13,200	\$ 570	\$ 115	\$ 98	\$ 235	\$ 68,075
Receptionist & Info Specialist	\$ 45,000	\$ 46,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
APPRAISAL SUPPORT TEAM										
Commercial Appraiser IV	\$ 75,000	\$ 69,887	\$ 81,750	\$ 8,012	\$ 13,200	\$ 570	\$ 115	\$ 164	\$ 392	\$ 104,202
Appraiser IV	\$ 66,500	\$ 67,200	\$ 72,485	\$ 7,104	\$ 13,200	\$ 570	\$ 115	\$ 145	\$ 348	\$ 93,966
Appraiser IV	\$ 65,000	\$ 58,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AG Appraiser IV	\$ 64,893	\$ 64,615	\$ 70,733	\$ 6,932	\$ 13,200	\$ 570	\$ 115	\$ 141	\$ 340	\$ 92,031
Appraiser I	\$ 47,000	\$ 55,640	\$ 51,230	\$ 5,021	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,484
Appraiser I	\$ 47,000	\$ 53,554	\$ 51,230	\$ 5,021	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,484
Appraiser IV	\$ 62,000	\$ 55,640	\$ 67,580	\$ 6,623	\$ 13,200	\$ 570	\$ 115	\$ 135	\$ 324	\$ 88,547
Appraiser III	\$ 50,000	\$ 49,463	\$ 54,500	\$ 5,341	\$ 13,200	\$ 570	\$ 115	\$ 109	\$ 262	\$ 74,097
Appraiser II	\$ 47,000	\$ 49,463	\$ 51,230	\$ 5,021	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,484
Appraiser II	\$ 47,000	\$ -	\$ 51,230	\$ 5,021	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,484
BPP SME/Appraiser III	\$ 60,000	\$ 53,554	\$ 65,400	\$ 6,409	\$ 13,200	\$ 570	\$ 115	\$ 131	\$ 314	\$ 86,139
BPP Specialist/Appraiser II	\$ 47,000	\$ 47,561	\$ 51,230	\$ 5,021	\$ 13,200	\$ 570	\$ 115	\$ 102	\$ 246	\$ 70,484
GIS SUPPORT TEAM										
Ownership/Deed Specialist (NEW)	\$ 50,000	\$ 48,200	\$ 46,800	\$ 4,586	\$ 13,200	\$ 570	\$ 115	\$ 94	\$ 225	\$ 65,590
Ownership/Deed Specialist	\$ 45,000	\$ 48,200	\$ 49,050	\$ 4,807	\$ 13,200	\$ 570	\$ 115	\$ 98	\$ 235	\$ 68,075
POTENTIAL NEW HIRES										
Contractor/GIS	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 1,999,774	\$ 1,962,822	\$ 190,887	\$ 396,000	\$ 17,100	\$ 3,450	\$ 3,896	\$ 9,350	\$ 2,583,504
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 AMENDED BUDGET - PROFESSIONAL

		2023	2024	2025	2026	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET
EXPENSES						
4120000 APPRAISAL DISTRICT						
4123000 PROFESSIONAL & CONTRACTUAL SERVICES						
4123100 LEGAL						
	4123105 BOD ATTORNEY	57,742	140,017	80,000	125,000	125,000
	4123115 HR ATTORNEY	128	-	5,000	5,000	5,000
	TOTAL LEGAL	57,870	140,017	85,000	130,000	130,000
4123200 FINANCE						
	4123205 AUDITOR	11,791	12,900	13,500	14,500	14,500
	4123210 SALARY SURVEY					21,200
	TOTAL FINANCE SERVICES	11,791	12,900	24,691	14,500	35,700
4123300 ADMIN CONTRACT SERVICES						
	4123305 EXEMPTION AUDIT SOFTWARE & MAINTENANCE	35,432	72,636	40,000	45,000	70,000
	4123315 AI DEED SOFTWARE & MAINTENANCE	32,700	32,700	36,000	-	-
	4123325 ESRI - ARCGIS SOFTWARE & MAINTENANCE	-	9,572	5,000	10,000	10,000
	4123335 PAYROLL PROCESSING	16,407	7,232	10,000	10,000	28,500
	4123345 RECORDS -STORAGE & DISPOSAL	6,568	33,156	75,100	75,100	75,100
	4123355 CUSTOMER QUEUING SYSTEM SOFTWARE & MAINT	14,160	4,030	15,000	10,000	10,000
	4123365 JANITORIAL SERVICES	16,713	16,635	25,000	30,000	30,000
	4123300 FACILITY NEEDS ASSESSMENT	-	7,293	-	-	-
	TOTAL ADMIN CONTRACT SERVICES	121,980	183,254	206,100	180,100	223,600
4123400 APPRAISAL CONTRACT SERVICES						
	4123405 CAMA SOFTWARE & MAINTENANCE	80,803	82,092	110,000	197,500	230,000
	4123415 AERIAL IMAGERY FLIGHTS, SOFTWARE & MAINT	75,795	96,987	100,000	125,800	125,800
	4123425 INDUSTRIAL/MINERAL APPRAISAL	52,500	52,500	56,175	60,100	60,100
	4123435 AI BPP SOFTWARE & MAINTENANCE	13,750	13,750	16,000	-	-
	4123445 COMMERCIAL SERVICES					
	4123446 TREPP	28,930	101,243	-	-	-
	4123447 COSTAR/CREXI	9,549	11,852	11,000	11,000	11,000
	4123455 SALE SERVICES	5,000	5,000	10,000	10,000	10,000
	TOTAL APPRAISAL CONTRACT SERVICES	266,328	363,424	303,175	404,400	436,900
4123500 INFORMATION TECHNOLOGY (IT)						
	4123505 SUPPORT	86,004	80,592	87,000	122,302	108,800
	4123515 TNT SUPPORT	4,654	-	-	-	-
	4123525 INSTALLATION & SET UP	2,531	4,700	5,000	5,000	5,000
	TOTAL INFORMATION TECHNOLOGY	93,189	85,292	92,000	127,302	113,800
	4123600 OTHER SERVICES	435	-	5,000	5,000	5,000
	4123700 ELECTIONS	-	35,242	-	45,000	45,000
	TOTAL PROFESSIONAL & CONTRACTUAL	551,592	820,129	715,966	906,302	990,000

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - PROFESSIONAL

2023	2024	2025	2026	2026
ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET

BUDGET NOTES:

Amended Changes to 2026 Adopted Budget:

- 1) Increase in Services - To reflect enhancements in software and technology to provide the current staff with tools to perform duties more efficiently.
- 2) Decrease in Services - Service provided by IT transferred to CAMA Software.

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - OPERATIONS

		2023	2024	2025	2026	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET
EXPENSES						
4120000 APPRAISAL DISTRICT						
4124000 OPERATIONS						
4124100 GENERAL		6,927	5,046	15,000	15,000	15,000
4124150 PRINTING						
4124155 NOAV		12,914	12,456	21,000	21,000	21,000
4124165 TNT CARDS		1,619	-	-	-	-
4124175 FORMS		2,880	4,572	4,000	5,000	5,000
4124185 OTHER		2,570	1,475	3,500	3,500	3,500
	TOTAL PRINTING	19,982	18,503	28,500	29,500	29,500
4124200 POSTAGE & SHIPPING						
4124205 NOAV		26,387	16,390	30,000	30,000	30,000
4124215 TNT CARDS		7,000	-	-	-	-
	4124220 GENERAL & SERVICES	8,847	19,495	20,000	22,500	27,600
	TOTAL POSTAGE & SHIPPING	42,234	35,885	50,000	52,500	57,600
4124250 ADVERTISING & NOTICES						
4124255 ADVERTISING		2,096	232	3,000	3,000	3,000
4124265 LEGAL NOTICES			2,545	5,000	5,000	5,000
	TOTAL ADVERTISING & NOTICES	2,096	2,777	8,000	8,000	8,000
4124300 EQUIPMENT RENTAL/MAINTENANCE						
4124305 POSTAGE MACHINE RENTAL		4,441	3,230	4,500	5,000	6,000
4124315 COPY MACHINE RENTAL		8,379	4,282	13,000	13,000	13,000
4124325 MAINTENANCE		366	1,987	2,500	2,500	2,500
	TOTAL EQUIPMENT RENTAL/MAINTENANCE	13,185	9,499	20,000	20,500	21,500

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - OPERATIONS

	2023	2024	2025	2026	2026
	ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET
4124350 PUBLICATIONS/SUBSCRIPTIONS					
4124355 APPRAISAL					
4124356 MARSHALL VALUATION SERVICES	1,060	770	1,500	1,500	950
4124357 JUST TEXAS VEHICLE REPORT	1,224	1,272	1,300	1,500	1,500
4124358 ADOBE SUBSCRIPTIONS	2,932	2,194	4,000	5,000	5,000
4124359 VALUATION FACT BOOK		279	2,500	1,000	650
4124360 PROPERTY TAX CODE AND LAWS		90	500	150	150
4124361 NADA		-	200	-	-
4124362 DEED RECORDS	600	400	600	600	600
4124365 FINANCE					
4124366 QUICK BOOKS		384	2,100	2,100	1,500
4124375 NEWSPAPER	41	41	100	100	100
4124385 OTHER		278	500	500	500
TOTAL PUBLICATIONS/SUBSCRIPTIONS	5,857	5,708	13,300	12,450	10,950
4124400 MEMBERSHIP/DUES					
4124405 APPRAISAL ORGANIZATIONS	2,745	3,605	6,000	4,500	4,500
4124415 CHAMBER OF COMMERCE	820	985	1,200	1,200	-
4124425 HUMAN RESOURCE/FINANCE		2,788	1,000	3,000	3,000
TOTAL MEMBERSHIP/DUES	5,500	7,378	8,200	8,700	7,500
4124450 TRAVEL/LODGING					
4124455 LODGING	7,599	7,699	12,000	12,000	12,000
4124465 TRAVEL					
4124466 MILEAGE - TRAINING	1,025	4,250	4,000	5,000	5,000
4124467 MILEAGE - FIELD WORK	111	43	1,000	600	600
4124468 MILEAGE - ERRANDS	531	471	1,000	600	600
TOTAL TRAVEL/LODGING	9,265	12,462	18,000	18,200	6,200

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - OPERATIONS

	2023	2024	2025	2026	2026
	ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET	AMENDED BUDGET
4124500 COMPANY VEHICLES					
4124505 MAINTENANCE	279	6,217	8,000	9,500	9,500
4124515 FUEL	2,582	2,356	8,000	6,000	7,500
4124525 REGISTRATIONS/INSPECTIONS				50	50
TOTAL COMPANY VEHICLES	2,861	8,573	16,000	15,550	17,050
4124510 TELEPHONE/INTERNET					
4124515 OFFICE PHONES	8,970	8,750	11,000	13,000	13,000
4124525 DATA PLAN		387	3,000	3,000	7,500
4124535 CELL PHONE	2,201	7,977	9,000	12,000	6,500
4124545 ANSWERING SERVICE	-	16,317	14,000	20,000	20,000
TOTAL TELEPHONE/INTERNET	11,171	33,432	37,000	48,000	47,000
4124550 ARBITRATION FEES	3,800	2,900	6,000	6,000	6,000
4124600 BOARD CONTINGENCY FUND	9,176	-	50,000	50,000	50,000
4124650 OFFICE EQUIPMENT/FURNITURE	1,658	7,511	20,000	20,000	20,000
TOTAL OPERATIONS	133,713	149,674	290,000	304,400	296,300

BUDGET NOTES:

Amended Budget line items were adjusted to reflect projections from end of year 2025 and potential inflation of the cost of goods/services.

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

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

BUDGET NOTES:

Amended Budget - No Changes for these line items.

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - BUILDING & CAPITAL OUTLAY

	2023	2024	2025	2026	2026
	ACTUAL	ACTUAL	BUDGET	ADOPTED	AMENDED
				BUDGET	BUDGET
EXPENSES					
4120000 APPRAISAL DISTRICT					
4127000 BUILDING/UTILITIES					
4127050 BUILDING MAINTENANCE	21,808	30,907	35,000	75,000	75,000
4127100 UTILITIES/DISPOSAL					
4127105 CITY	16,523	17,465	17,500	20,000	20,000
4127115 DISPOSAL	1,454	1,603	1,600	2,500	2,500
TOTAL UTILITIES/DISPOSAL	17,977	19,068	19,100	22,500	22,500
TOTAL BUILDING/UTILITIES	39,784	49,975	54,100	97,500	97,500
4128000 CAPITAL OUTLAY					
4128050 EQUIPMENT	24,210	9,805	50,000	50,000	50,000
4128100 FURNITURE	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	234,469	9,805	50,000	50,000	50,000

BUDGET NOTES:

Amended Budget - No Changes for these line items.

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED BUDGET - ARB

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	2026 AMENDED BUDGET
4130000 APPRAISAL REVIEW BOARD					
4131000 ARB MEETING FEE	43,168	55,360	77,000	77,000	85,000
TOTAL ARB MEETING FEES	43,168	55,360	77,000	77,000	85,000
4132000 ARB OPERATIONS					
4132100 SUPPLIES					
4132105 COPY MACHINE		1,538	2,000	2,000	2,000
4132115 OTHER				1,000	1,000
TOTAL SUPPLIES	-	1,538	2,000	3,000	3,000
4132150 POSTAGE & SHIPPING					
4132165 GENERAL & SERVICES	1,027	468	12,500	2,500	2,500
TOTAL POSTAGE & SHIPPING	5,841	468	12,500	2,500	2,500
4132200 ADVERTISING & NOTICES					
4132205 ADVERTISING	-	6,150	7,500	8,000	8,000
4132215 REQUIRED PUBLIC NOTICES	400				
TOTAL ADVERTISING & NOTICES	400	6,150	7,500	8,000	8,000
4132250 LEGAL					
4132255 GENERAL	969	4,181	3,000	6,000	6,000
4132265 LIMITED BINDING ARBITRATION	3,800	8,869	10,000	10,000	10,000
TOTAL LEGAL	4,769	13,050	13,000	16,000	16,000
4132300 TRAINING		3,458	4,000	8,000	8,000
TOTAL ARB OPERATIONS	11,010	24,664	39,000	37,500	37,500

BUDGET NOTES:

Amended Budget line items were adjusted to reflect projections from end of year 2025 and potential inflation of the cost of goods/services.

BASTROP CENTRAL APPRAISAL DISTRICT - 2026 PROPOSED AMENDED 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	(318,535)	51,269
	Total Committed Reserves	642,173	(87,000)	555,173	258,767	(318,535)	495,405

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 was: \$369,804 to GSA for software conversion and first year maintenance. This amount was adjusted to \$318,535 due to conversion date extended from original go live date.