



2026 Proposed Amended Budget

**Bastrop Central
Appraisal District
04.30.2026**

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 - COMMITTED RESERVES

LINE ITEM AND DESCRIPTION		PRIOR YEAR RESERVES	2025 BUDGET EXPENSE	2026 BEGINNING RESERVES	2025 FUND BALANCE	2026 TRANSFER	2026 ESTIMATED RESERVE	2027 ESTIMATED EXPENSE	2027 ESTIMATED BEGINNING RESERVES
410-									
6011	Legal Expenditures	258,767	0	258,767	0	0	258,767	0	258,767
6013	Building & Property	185,369	0	185,369	100,000	0	285,369	0	285,369
6020	Technology Enhancements	369,807	(318,538)	51,269	0	(51,269)	0	0	0
NEW #	Contract Services	0	0	0	100,000	0	100,000	0	100,000
NEW #	PTO Payout	0	0	0	50,000		50,000	0	50,000
NEW #	BOD Contingency	0	0	0	155,187	51,269	206,456	(206,456)	0
	Total Committed Reserves	813,943	(318,538)	495,405	405,187	0	900,592		694,136

Explanation of Committed Reserves

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

The 2025 fund balance is \$405,187. The Board of Directors has allocated the fund balance as follows:

\$100,000 to Building and Property. Retention for future acquisitions or unexpected maintenance.

\$100,000 to Contract Services. Funds not budgeted for services related to the Chief Appraiser Successor.

\$50,000 to PTO Payout. Funds not budgeted for PTO Payout, Retirement, or Employment Severance.

\$155,187 to Contingency. Funds not budgeted for 2027 project services, such as Capital Expenditures, Administrative Contract Services and Technology Enhancements.

A 2026 transfer of \$51,269 to the BOD Contingency brings the 2026 Estimated Reserve to \$206,456. The BOD plans to use the majority of these funds to "pay down" the 2027 budget currently under development.