



# BASTROP CENTRAL APPRAISAL DISTRICT

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**Date:** April 20, 2026  
**To:** Board of Directors  
**From:** Faun Cullens, Chief Appraiser  
Farron Buckler, Financial Officer  
**Subject:** Transmittal of Preliminary 2027 Budget

Dear Members of the Board,

In accordance with the Board of Directors' direction, the Chief Appraiser and Financial Officer have prepared the preliminary 2027 budget for your review and consideration. As requested, two budget scenarios have been developed to reflect varying operational and cost assumptions.

The first scenario represents an overall **3.5% increase** over the approved 2026 budget, while the second scenario reflects an overall **6.5% increase** over 2026. These alternatives are intended to provide the Board with flexibility in evaluating funding levels, service expectations, and anticipated cost pressures for the upcoming fiscal year.

Consistent with Board guidance, **fund balance retained from the 2025 fund balance** is proposed for use toward capital expenditures in 2027. Specifically, \$125,000 is designated for the acquisition of a **new server** to support core operations, data security, and long-term technology needs. The remaining balance of the Board contingency fund is proposed for professional services, including but not limited to **record storage and technology enhancements**.

The strategic use of fund balance is intended to **offset anticipated expenditure increases** within the 2027 proposed budget and to mitigate the impact on participating taxing units while maintaining service levels and operational stability.

We believe the attached preliminary budget scenarios align with the Board's fiscal objectives and provide a responsible framework for continued operations and long-term planning. We respectfully submit these scenarios for review and look forward to receiving Board direction on the preferred approach and any additional guidance.

## 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

# **2027 Proposed Budget**

**Bastrop Central  
Appraisal District**

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - SUMMARY**

			2025	2025	2026	2027	2027
			BUDGET	ACTUAL	BUDGET	PROPOSED BUDGET @ 3.5%	PROPOSED BUDGET @ 6.5%
<b>INCOME</b>							
<b>3120000 APPRAISAL DISTRICT</b>							
3121000	TOTAL LOCAL SUPPORT		3,978,664	3,980,890	4,291,687	4,448,765	4,592,742
3126000	TOTAL INTEREST INCOME		25,000	77,747	25,000	25,000	25,000
3127000	TOTAL OTHER REVENUE		12,200	1,955	12,200	12,200	12,200
<b>3120000</b>	<b>GRAND TOTAL ALL REVENUE</b>		<b>4,015,864</b>	<b>4,060,593</b>	<b>4,328,887</b>	<b>4,485,965</b>	<b>4,629,942</b>
<b>EXPENSES</b>							
<b>4120000 APPRAISAL DISTRICT</b>							
4121000	TOTAL PAYROLL		2,232,417	1,905,801	2,243,817	2,347,254	2,446,570
4122000	TOTAL INSURANCE		507,173	436,915	475,771	478,294	479,456
4123000	TOTAL PROFESSIONAL/CONTRACT		704,775	844,857	990,000	1,097,716	1,097,716
4124000	TOTAL OPERATIONS		290,000	188,844	296,300	274,200	274,200
4125000	TOTAL EDUCATION/TRAINING		25,500	22,830	25,500	27,500	27,500
4126000	TOTAL SUPPLIES		24,500	13,323	27,500	29,000	29,000
4127000	TOTAL BUILDING/UTILITIES		54,100	61,413	97,500	79,500	103,000
4128000	TOTAL CAPITAL OUTLAY		50,000	44,740	50,000	30,000	50,000
<b>4120000</b>	<b>TOTAL APPRAISAL DIST EXPENSES</b>		<b>3,888,465</b>	<b>3,518,722</b>	<b>4,206,388</b>	<b>4,363,465</b>	<b>4,507,442</b>
<b>4130000 APPRAISAL REVIEW BOARD</b>							
4131000	TOTAL ARB MEETING FEES		77,000	76,400	85,000	85,000	85,000
4132000	TOTAL ARB OPERATIONS		39,000	3,344	37,500	37,500	37,500
<b>4120000</b>	<b>TOTAL ARB EXPENSES</b>		<b>116,000</b>	<b>79,744</b>	<b>122,500</b>	<b>122,500</b>	<b>122,500</b>
<b>GRAND TOTAL ALL EXPENSES</b>			<b>4,004,465</b>	<b>3,598,466</b>	<b>4,328,888</b>	<b>4,485,965</b>	<b>4,629,942</b>

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - PAYROLL & INSURANCE**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET 3.5%	2027 PROPOSED BUDGET 6.5%
<b>EXPENSES</b>					
4120000 APPRAISAL DISTRICT					
<b>4121000 PAYROLL</b>	33 STAFF	29 STAFF	32 STAFF	32 STAFF	32 STAFF
4121100 GROSS SALARIES	1,960,573	1,715,533	1,962,822	2,087,565	2,178,016
4121200 RETIREMENT FUND	192,136	161,300	190,887	204,581	213,446
4121300 FICA TAXES	24,708	24,178	24,708	24,708	24,708
4121400 PTO PAYOUT	50,000	-	5,000	-	-
4121500 EMPLOYEE RECOGNITION	5,000	4,789	5,000	5,000	5,000
4121700 LONGEVITY INCENTIVE PAY			25,400	25,400	25,400
4121800 CHIEF APPRAISER INCENTIVE PAY			30,000		
<b>TOTAL PAYROLL</b>	<b>2,232,417</b>	<b>1,905,801</b>	<b>2,243,817</b>	<b>2,347,254</b> 4.41%	<b>2,446,570</b> 8.29%
<b>4122000 INSURANCE</b>					
4122100 HEALTH CARE INSURANCE	455,400	379,067	396,000	396,000	396,000
4122200 LIFE INSURANCE	2,941	2,541	3,892	4,175	4,356
4122300 LTD INSURANCE	9,411	7,036	9,350	10,020	10,454
4122400 WORKERS COMP	11,921	8,359	12,679	14,249	14,796
4122500 TWC UNEMPLOYMENT	16,000	16,743	18,300	18,300	18,300
4122600 PROPERTY/CYBER/VEHICLE INSURANCE	11,500	14,079	15,000	15,000	15,000
4122700 VISION INSURANCE		2,588	3,450	17,100	17,100
4122800 DENTAL INSURANCE	-	6,501	17,100	3,450	3,450
<b>TOTAL INSURANCE</b>	<b>507,173</b>	<b>436,915</b>	<b>475,771</b>	<b>478,294</b> 0.53%	<b>479,456</b> 0.77%

**BUDGET NOTES:**

TCDRS Plan Assessment 2027 - The 2026 employer contribution rate is 9.8%, and the employee deposit rate is 7%. The group term life rate increased from 15% to 20%.

2027 Health Care Benefits - district pays 100% premium for employee only for health, dental, and vision. The estimated per employee, annually, is \$13,885

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - PROFESSIONAL**

	2025	2025	2026	2027	2027
	BUDGET	ACTUAL	BUDGET	PROPOSED BUDGET @ 3.5%	PROPOSED BUDGET @6.5%
<b>EXPENSES</b>					
4120000 APPRAISAL DISTRICT					
<b>4123000 PROFESSIONAL &amp; CONTRACTUAL SERVICES</b>					
4123100 LEGAL					
4123105 BOD ATTORNEY	80,000	206,069	125,000	200,000	200,000
4123115 HR ATTORNEY	5,000	-	5,000	5,000	5,000
<b>TOTAL LEGAL</b>	<b>85,000</b>	<b>206,069</b>	<b>130,000</b>	<b>205,000</b>	<b>205,000</b>
4123200 FINANCE					
4123205 AUDITOR	13,500	15,903	14,500	16,000	16,000
4123210 SALARY SURVEY			21,200		
<b>TOTAL FINANCE</b>				<b>16,000</b>	<b>16,000</b>
4123300 ADMIN CONTRACT SERVICES					
4123305 EXEMPTION AUDIT SOFTWARE & MAINTENANCE	40,000	37,204	70,000	40,000	40,000
4123310 DOC WORKFLOW SOFTWARE & MAINTENANCE				55,000	55,000
4123315 AI DEED SOFTWARE & MAINTENANCE	36,000	35,300			
4123320 GIS MAP MAINTENANCE				50,000	50,000
4123325 ESRI - ARCGIS SOFTWARE & MAINTENANCE	5,000	240	10,000	10,000	10,000
4123335 PAYROLL PROCESSING	10,000	17,139	28,500	28,500	28,500
4123345 RECORDS -STORAGE & DISPOSAL	75,100	59,358	75,100	75,100	75,100
4123355 CUSTOMER QUEUING SYSTEM SOFTWARE & MAINT	15,000	3,801	10,000	6,000	6,000
4123365 JANITORIAL SERVICES	25,000	17,928	30,000	20,000	20,000
4123300 FACILITY NEEDS ASSESSMENT		-	-	-	-
<b>TOTAL ADMIN CONTRACT SERVICES</b>	<b>206,100</b>	<b>170,970</b>	<b>223,600</b>	<b>284,600</b>	<b>284,600</b>
4123400 APPRAISAL CONTRACT SERVICES					
4123405 CAMA SOFTWARE & MAINTENANCE	110,000	109,952	230,000	220,000	220,000
4123415 AERIAL IMAGERY FLIGHTS, SOFTWARE & MAINT	100,000	96,987	125,800	125,800	125,800
4123425 INDUSTRIAL/MINERAL APPRAISAL	56,175	70,500	60,100	60,100	60,100
4123435 AI BPP SOFTWARE & MAINTENANCE	16,000	14,430		-	-
4123445 COMMERCIAL SERVICES					
4123446 TREPP		30,012	-	-	-
4123447 COMMERCIAL APPRAISAL SERVICES	11,000	16,430	11,000	13,000	13,000
4123455 SALE SERVICES	10,000	5,000	10,000	10,000	10,000
<b>TOTAL APPRAISAL CONTRACT SERVICES</b>	<b>303,175</b>	<b>343,310</b>	<b>436,900</b>	<b>428,900</b>	<b>428,900</b>

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - PROFESSIONAL**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET @ 3.5%	2027 PROPOSED BUDGET @6.5%
4123500 INFORMATION TECHNOLOGY (IT)					
4123505 SUPPORT	87,000	103,730	108,800	53,216	53,216
4123510 MAINTENANCE				55,000	55,000
4123515 TNT SUPPORT			-		
4123525 INSTALLATION & SET UP	5,000	4,729	5,000	5,000	5,000
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>92,000</b>	<b>108,459</b>	<b>113,800</b>	<b>113,216</b>	<b>113,216</b>
4123600 OTHER SERVICES	5,000	146	5,000	5,000	5,000
4123700 ELECTIONS		-	45,000	45,000	45,000
<b>TOTAL PROFESSIONAL &amp; CONTRACTUAL</b>	<b>704,775</b>	<b>844,857</b>	<b>990,000</b>	<b>1,097,716</b> 9.81%	<b>1,097,716</b> 9.81%

Budget Notes:

**Legal Fees** in 2025 exceeded the projected budget by over 150%. 99% of the approved budget transfer from Payroll of \$151,300 reflected was used to cover the overage. Expense for Professional & Contractual Services was \$844,857. Budget transfer allowed Professional Services to end the fiscal year within the forecasted budget.

The 2027 Budget letter provided by LSEJ, PLLC, indicates an increase in attorney fees of approximately 7% overall beginning January 1, 2027. Travel rates will be lower of \$125/hr or the attorney's otherwise hourly rate.

**GIS Map Maintenance:** Outsourcing GIS Map Maintenance. New line item for 2027. Paying in 2026 out of line item, Salary for Director of GIS. Goal for 2026 for in-house mapping personnel to advance to the position of GIS/Ownership Department Manager for 2027 and continue with outsourcing GIS Mapping maintenance.

**Commercial Appraisal services** increase by \$ 2,000 due to a possible Crexi increase. Crexi is not on a term contract. In the event of a price change, we would likely receive 30-90 days' notice prior to an increase.

**IT: Support and Maintenance** are separated. Maintenance to encompass server and workstation maintenance. Support to include services such as web hosting, Microsoft 365, and Teams.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - OPERATIONS**

		2025	2025	2026	2027	2027
		BUDGET	ACTUAL	BUDGET	PROPOSED BUDGET @ 3.5%	PROPOSED BUDGET @ 6.5%
<b>EXPENSES</b>						
4120000 APPRAISAL DISTRICT						
<b>4124000 OPERATIONS</b>						
4124100 GENERAL		15,000	8,692	15,000	15,000	15,000
4124150 PRINTING						
4124155 NOAV		21,000	9,827	21,000	21,000	21,000
4124165 TNT CARDS		-	-	-	-	-
4124175 FORMS		4,000	2,176	5,000	5,000	5,000
4124185 OTHER		3,500	1,622	3,500	3,500	3,500
	<b>TOTAL PRINTING</b>	<b>28,500</b>	<b>13,626</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
4124200 POSTAGE & SHIPPING						
4124205 NOAV		30,000	14,504	30,000	45,000	45,000
4124215 TNT CARDS		-	-	-	-	-
4124235 GENERAL & SERVICES		20,000	23,077	27,600	28,000	28,000
	<b>TOTAL POSTAGE &amp; SHIPPING</b>	<b>50,000</b>	<b>37,581</b>	<b>57,600</b>	<b>73,000</b>	<b>73,000</b>
4124250 ADVERTISING & NOTICES						
4124255 ADVERTISING		3,000	50	3,000	3,000	3,000
4124265 LEGAL NOTICES		5,000	1,845	5,000	5,000	5,000
	<b>TOTAL ADVERTISING &amp; NOTICES</b>	<b>8,000</b>	<b>1,895</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
4124300 EQUIPMENT RENTAL/MAINTENANCE						
4124305 POSTAGE MACHINE RENTAL		4,500	7,391	6,000	6,000	6,000
4124315 COPY MACHINE RENTAL		13,000	11,575	13,000	13,000	13,000
4124325 MAINTENANCE		2,500	559	2,500	2,500	2,500
	<b>TOTAL EQUIPMENT RENTAL/MAINTENANCE</b>	<b>20,000</b>	<b>19,525</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - OPERATIONS**

	2025	2025	2026	2027	2027
	BUDGET	ACTUAL	BUDGET	PROPOSED BUDGET @ 3.5%	PROPOSED BUDGET @ 6.5%
4124350 PUBLICATIONS/SUBSCRIPTIONS					
4124355 APPRAISAL					
4124356 MARSHALL VALUATION SERVICES	1,500	688	950	950	950
4124357 JUST TEXAS VEHICLE REPORT	1,300	1,400	1,500	1,700	1,700
4124358 ADOBE SUBSCRIPTIONS	4,000	3,845	5,000	3,000	3,000
4124359 VALUATION FACT BOOK	2,500	448	650	450	450
4124360 PROPERTY TAX CODE AND LAWS	500	287	150	150	150
4124361 NADA	200	-		-	-
4124362 DEED RECORDS	600	400	600	600	600
4124365 FINANCE					
4124366 QUICK BOOKS	2,100	1,318	1,500	1,500	1,500
4124375 NEWSPAPER	100	55	100	100	100
4124385 OTHER	500	303	500	500	500
<b>        TOTAL PUBLICATIONS/SUBSCRIPTIONS</b>	<b>13,300</b>	<b>8,743</b>	<b>10,950</b>	<b>8,950</b>	<b>8,950</b>
4124400 MEMBERSHIP/DUES					
4124405 APPRAISAL ORGANIZATIONS	6,000	1,870	4,500	4,500	4,500
4124415 CHAMBER OF COMMERCE	1,200	1,045			
4124425 HUMAN RESOURCE/FINANCE	1,000	2,377	3,000	3,000	3,000
<b>        TOTAL MEMBERSHIP/DUES</b>	<b>8,200</b>	<b>5,292</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
4124450 TRAVEL/LODGING					
4124455 LODGING	12,000	7,274	12,000	12,000	12,000
4124465 TRAVEL					
4124466 MILEAGE - TRAINING	4,000	1,097	5,000	5,000	5,000
4124467 MILEAGE - FIELD WORK	1,000	78	600	600	600
4124468 MILEAGE - ERRANDS	1,000	534	600	600	600
<b>        TOTAL TRAVEL/LODGING</b>	<b>18,000</b>	<b>8,983</b>	<b>18,200</b>	<b>18,200</b>	<b>18,200</b>

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - OPERATIONS**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET @ 3.5%	2027 PROPOSED BUDGET @ 6.5%
4124500 COMPANY VEHICLES					
4124505 MAINTENANCE	8,000	1,832	9,500	9,500	9,500
4124515 FUEL	8,000	5,647	7,500	8,000	8,000
4124525 REGISTRATIONS/INSPECTIONS		45	50	50	50
<b>TOTAL COMPANY VEHICLES</b>	<b>16,000</b>	<b>7,524</b>	<b>17,050</b>	<b>17,550</b>	<b>17,550</b>
4124120 TELEPHONE/INTERNET					
4124125 OFFICE PHONES	11,000	10,839	13,000	13,000	13,000
4124135 DATA PLAN	3,000	5,170	7,500	9,000	9,000
4124145 CELL PHONE	9,000	6,073	6,500	7,000	7,000
4124195 ANSWERING SERVICE	14,000	15,317	20,000	20,000	20,000
<b>TOTAL TELEPHONE/INTERNET</b>	<b>37,000</b>	<b>37,400</b>	<b>47,000</b>	<b>49,000</b>	<b>49,000</b>
4124550 ARBITRATION FEES	6,000	1,200	6,000	6,000	6,000
4124600 BOARD CONTINGENCY FUND	50,000	24,166	50,000	-	-
4124650 OFFICE EQUIPMENT/FURNITURE	20,000	14,217	8,000	20,000	20,000
<b>TOTAL OPERATIONS</b>	<b>290,000</b>	<b>188,844</b>	<b>296,300</b>	<b>274,200</b> -8.06%	<b>274,200</b> -8.06%

**BUDGET NOTES:**

NOAV increase to accommodate postage price increase and notices sent to everyone. In 2025 we mailed 23,410 NOAV-Notice of Appraised Value. In 2026, we anticipate to mail over 70,000 NOAV. Postage rates are projected to increase to 95 cents for first class mail. Current cost for Certified Mail, return receipt is over \$10.50. ARB orders are required to be mailed by Certified Mail. 2025 we experienced an agent that refused to work informally on accounts resulting in a significant increase in certified mailings.

Increase in Fuel to anticipate continued increase in gas prices.

Increase in Cell Phone to anticipate rate changes or additional lines

Increase in Data Plan for possible Star Link service for six vehicles to ensure appraiser connectivity and productivity.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - EDUCATION & SUPPLIES**

EXPENSES	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET @ 3.5%	2027 PROPOSED BUDGET @ 6.5%
4120000 APPRAISAL DISTRICT					
<b>4125000 EDUCATION/TRAINING</b>					
4125050 REGISTRATION FEES	20,000	19,908	20,000	22,000	22,000
4125100 RENEWAL FEES	5,000	1,242	5,000	5,000	5,000
4125150 EDUCATION MATERIAL/BOOKS	500	1,680	500	500	500
<b>TOTAL EDUCATION/TRAINING</b>	<b>25,500</b>	<b>22,830</b>	<b>25,500</b>	<b>27,500</b>	<b>27,500</b>
<b>4126000 SUPPLIES</b>					
4126050 COPY MACHINE	5,000	2,107	6,500	7,000	7,000
4126100 OFFICE	8,500	4,984	9,500	10,000	10,000
4126150 COMPUTER	7,500	5,062	7,500	8,000	8,000
4126200 JANITORIAL	3,500	1,169	4,000	4,000	4,000
<b>TOTAL SUPPLIES</b>	<b>24,500</b>	<b>13,323</b>	<b>27,500</b>	<b>29,000</b>	<b>29,000</b>
				5.17%	5.17%

**BUDGET NOTES:**

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - BUILDING & CAPITAL OUTLAY**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET @ 3.5%	2027 PROPOSED BUDGET @ 6.5%
<b>EXPENSES</b>					
4120000 APPRAISAL DISTRICT					
<b>4127000 BUILDING/UTILITIES</b>					
4127050 BUILDING MAINTENANCE	35,000	43,446	75,000	55,000	75,000
4127100 UTILITIES/DISPOSAL					
4127105 CITY	17,500	16,165	20,000	22,000	25,000
4127115 DISPOSAL	1,600	1,803	2,500	2,500	3,000
4127000 BUILDING/UTILITIES OTHER (BUDGET TRANSFER)					
<b>TOTAL UTILITIES/DISPOSAL</b>	<b>19,100</b>	<b>17,968</b>	<b>22,500</b>	<b>24,500</b> 8.16%	<b>28,000</b> 19.64%
<b>TOTAL BUILDING/UTILITIES</b>	<b>54,100</b>	<b>61,413</b>	<b>97,500</b>	<b>79,500</b> -22.64%	<b>103,000</b> 5.34%
<b>4128000 CAPITAL OUTLAY</b>					
4128050 EQUIPMENT	50,000	44,740	50,000	30,000	50,000
4128100 FURNITURE					
4128150 BUILDING RENOVATIONS					
4128155 DEBT SERVICE TO RENOVATION #1	-	-			
4128165 INTEREST EXPENSE TO RENOVATION #2	-	-			
<b>TOTAL BUILDING RENOVATIONS</b>	<b>-</b>	<b>-</b>			
<b>TOTAL CAPITAL OUTLAY</b>	<b>50,000</b>	<b>44,740</b>	<b>50,000</b>	<b>30,000</b> -66.67%	<b>50,000</b> 0.00%

**BUDGET NOTES:  
CAPITAL OUTLAY**

**2027 Proposed Capital Outlay Equipment**

- 1) New/Used Company Vehicle
- 2) Computer Replacements

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - ARB**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET 3.5%	2027 PROPOSED BUDGET 6.5%
<b>4130000 APPRAISAL REVIEW BOARD</b>					
<b>4131000 ARB MEETING FEE</b>	77,000	76,400	85,000	85,000	85,000
<b>TOTAL ARB MEETING FEES</b>	<b>77,000</b>	<b>76,400</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>4132000 ARB OPERATIONS</b>					
4132100 SUPPLIES					
4132105 COPY MACHINE	2,000	197	2,000	2,000	2,000
4132115 OTHER		140	1,000	1,000	1,000
<b>TOTAL SUPPLIES</b>	<b>2,000</b>	<b>337</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
4132150 POSTAGE & SHIPPING					
4132165 GENERAL & SERVICES	12,500	-	2,500	2,500	2,500
<b>TOTAL POSTAGE &amp; SHIPPING</b>	<b>12,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
4132200 ADVERTISING & NOTICES					
4132205 ADVERTISING	7,500	-	8,000	8,000	8,000
4132215 REQUIRED PUBLIC NOTICES		130			
<b>TOTAL ADVERTISING &amp; NOTICES</b>	<b>7,500</b>	<b>130</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
4132250 LEGAL					
4132255 GENERAL	3,000	-	6,000	6,000	6,000
4132265 LIMITED BINDING ARBITRATION	10,000	600	10,000	10,000	10,000
<b>TOTAL LEGAL</b>	<b>13,000</b>	<b>600</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
4132300 TRAINING	4,000	2,276	8,000	8,000	8,000
<b>TOTAL ARB OPERATIONS</b>	<b>39,000</b>	<b>3,344</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
				0%	0%

**BUDGET NOTES:**

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - COMMITTED RESERVES**

LINE ITEM AND DESCRIPTION		2026 BEGINNING RESERVES	2025 FUND BALANCE	2026 TRANSFER	2026 ESTIMATED RESERVE	2027 PROPOSED EXPENSE	2027 BEGINNING RESERVES
410-							
6011	Legal Expenditures	258,767	0		258,767	0	258,767
6013	Building & Property	185,369	100,000	0	285,369	0	285,369
6020	Technology Enhancements	51,269	0	(51,269)	0	0	0
NEW #	Contract Services	0	100,000	0	100,000	0	100,000
NEW #	PTO Payout	0	50,000	0	50,000	0	50,000
NEW #	Board Contingency	0	155,187	51,269	206,456	(206,456)	0
	<b>Total Committed Reserves</b>	<b>495,405</b>	<b>405,187</b>	<b>0</b>	<b>900,592</b>	<b>-206,456</b>	<b>694,136</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.

**Anticipated Fund Balance Expenses for 2027**

The current server is from 2021. The warranty is set to expire at the end of 2026. The typical lifecycle of a server is 5-6 years. We currently maintain one on-site physical server to host the core systems and services the CAD relies on for daily operations. These servers run our virtual environment and store the data for several critical systems, such as the “older” appraisal software databases, file storage, backups, and other internal services used by staff.

Currently, we have 1 physical server on location and 6 virtual servers housed on the host server (physical server).

The host's primary role is to provide the computing power and storage that run our virtual machines, which in turn support the applications and databases the office uses every day. Keeping them on-site also allows us to maintain control over performance, security, and backups.

While cloud solutions are becoming more common, many CAD systems and databases are still designed to run best on dedicated server infrastructure, particularly for performance and data management. We also have historical data files, which are usually large. **2027 Estimated Cost of \$125,000.**

**Estimated Cost of \$81,456** for other professional services not limited to Records Storage and Technology Enhancements.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - SALARY**

<b>2026 POSITION</b>	<b>2026 BUDGET</b>	<b>2027 BUDGET OPTION A</b>	<b>2027 BUDGET OPTION B</b>
<b>EXECUTIVE TEAM</b>			
Chief Appraiser	\$ 175,000	\$ 185,500	\$ 201,250
Deputy Chief of Admin. Support	\$ 123,760	\$ 131,186	\$ 142,324
Director of Appraisal	\$ 90,900	\$ 99,081	\$ 102,717
GIS Analyst	\$ 65,000	\$ 65,000	\$ 75,000
Finance Officer	\$ 70,850	\$ 85,020	\$ 102,024
Director of HR			
Taxpayer Liasion Officer/Contract			
<b>ASSISTANT TO EXECUTIVES</b>			
Assistant to Chief	\$ 59,950	\$ 62,348	\$ 62,348
Assistant to Deputy	\$ 62,000	\$ 64,480	\$ 64,480
Assistant to Appraisal	\$ 55,000	\$ 57,200	\$ 57,200
<b>ADMIN. SUPPORT TEAM</b>			
Director of Agriculture	\$ 62,871	\$ 66,015	\$ 68,600
Agriculture Support Specialist	\$ 49,050	\$ 51,503	\$ 53,000
Exemption Subject Matter Expert	\$ 62,310	\$ 64,802	\$ 64,802
Exemption Support Specialist	\$ 56,135	\$ 58,942	\$ 59,200
Exemption Support Specialist	\$ 51,208	\$ 53,768	\$ 59,200
Exemption Support Specialist	\$ 51,208	\$ 53,768	\$ 59,200
Admin Support Specialist	\$ 49,050	\$ 51,012	\$ 49,148
Imaging Specialist	\$ 50,031	\$ 52,032	\$ 52,533
Receptionist & Info Specialist	\$ 49,050	\$ 51,503	\$ 51,012
<b>APPRAISAL SUPPORT TEAM</b>			
Appraiser IV/Commercial	\$ 81,750	\$ 84,771	\$ 84,771
Appraiser IV	\$ 72,485	\$ 76,109	\$ 76,726
Appraiser IV	\$ 67,580	\$ 70,959	\$ 71,605
Appraiser IV/AG	\$ 70,733	\$ 74,270	\$ 74,187
Appraiser IV (Level Up)	\$ 54,500	\$ 67,580	\$ 69,200
Appraiser IV/BPP SME (Level Up)	\$ 65,400	\$ 68,016	\$ 69,324
Appraiser III (Level Up)	\$ 51,230	\$ 58,915	\$ 63,500
Appraiser III (Level Up)	\$ 51,230	\$ 58,915	\$ 63,500
Appraiser III/BPP Specialist (Level Up)	\$ 51,230	\$ 58,915	\$ 62,300
Appraiser II (Level Up)	\$ 51,230	\$ 57,890	\$ 59,100
Appraiser II (Level Up)	\$ 51,230	\$ 57,890	\$ 59,100
<b>GIS SUPPORT TEAM</b>			
Ownership/Deed Specialist	\$ 46,800	\$ 48,672	\$ 48,672
Ownership/Deed Specialist	\$ 49,050	\$ 51,503	\$ 51,993
<b>POTENTIAL NEW HIRES</b>			
Contractor/GIS	\$ 15,000	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,962,821</b>	<b>\$ 2,087,565</b>	<b>\$ 2,178,016</b>
		<b>5.98%</b>	<b>9.88%</b>

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - BENEFITS A**

2026 POSITION	2027 BUDGET OPTION A	2027 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%	2027 BUDGET OPTION A WITH BENEFITS
<b>EXECUTIVE TEAM</b>									
Chief Appraiser	\$ 185,500	89.18	\$ 18,179	\$ 13,200	\$ 115	\$ 570	\$ 371	\$ 890	\$ 218,915
Deputy Chief of Admin. Support	\$ 131,186	63.07	\$ 12,856	\$ 13,200	\$ 115	\$ 570	\$ 262	\$ 630	\$ 158,882
Director of Appraisal	\$ 99,081	47.64	\$ 9,710	\$ 13,200	\$ 115	\$ 570	\$ 198	\$ 476	\$ 123,397
GIS Analyst	\$ 65,000	31.25	\$ 6,370	\$ 13,200	\$ 115	\$ 570	\$ 130	\$ 312	\$ 85,728
Finance Officer	\$ 85,020	40.88	\$ 8,332	\$ 13,200	\$ 115	\$ 570	\$ 170	\$ 408	\$ 107,856
Director of HR	\$ -	-	\$ -				\$ -	\$ -	\$ -
Taxpayer Liasion Officer/Contract	\$ -		\$ -					\$ -	
<b>ASSISTANT TO EXECUTIVES</b>									
Assistant to Chief	\$ 62,348	29.98	\$ 6,110	\$ 13,200	\$ 115	\$ 570	\$ 125	\$ 299	\$ 82,797
Assistant to Deputy	\$ 64,480	31.00	\$ 6,319	\$ 13,200	\$ 115	\$ 570	\$ 129	\$ 310	\$ 85,154
Assistant to Appraisal	\$ 57,200	27.50	\$ 5,606	\$ 13,200	\$ 115	\$ 570	\$ 114	\$ 275	\$ 77,107
<b>ADMIN. SUPPORT TEAM</b>									
Director of Agriculture	\$ 66,015	31.74	\$ 6,469	\$ 13,200	\$ 115	\$ 570	\$ 132	\$ 317	\$ 86,850
Agriculture Support Specialist	\$ 51,503	24.76	\$ 5,047	\$ 13,200	\$ 115	\$ 570	\$ 103	\$ 247	\$ 70,810
Exemption Subject Matter Expert	\$ 64,802	31.15	\$ 6,351	\$ 13,200	\$ 115	\$ 570	\$ 130	\$ 311	\$ 85,509
Exemption Support Specialist	\$ 58,942	28.34	\$ 5,776	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 283	\$ 79,032
Exemption Support Specialist	\$ 53,768	25.85	\$ 5,269	\$ 13,200	\$ 115	\$ 570	\$ 108	\$ 258	\$ 73,314
Exemption Support Specialist	\$ 53,768	25.85	\$ 5,269	\$ 13,200	\$ 115	\$ 570	\$ 108	\$ 258	\$ 73,314
Admin Support Specialist	\$ 51,012	24.53	\$ 4,999	\$ 13,200	\$ 115	\$ 570	\$ 102	\$ 245	\$ 70,268
Imaging Specialist	\$ 52,032	25.02	\$ 5,099	\$ 13,200	\$ 115	\$ 570	\$ 104	\$ 250	\$ 71,395
Receptionist & Info Specialist	\$ 51,503	24.76	\$ 5,047	\$ 13,200	\$ 115	\$ 570	\$ 103	\$ 247	\$ 70,810
<b>APPRAISAL SUPPORT TEAM</b>									
Appraiser IV/Commercial	\$ 84,771	40.76	\$ 8,308	\$ 13,200	\$ 115	\$ 570	\$ 170	\$ 407	\$ 107,581
Appraiser IV	\$ 76,109	36.59	\$ 7,459	\$ 13,200	\$ 115	\$ 570	\$ 152	\$ 365	\$ 98,007
Appraiser IV	\$ 70,959	34.11	\$ 6,954	\$ 13,200	\$ 115	\$ 570	\$ 142	\$ 341	\$ 92,315
Appraiser IV/AG	\$ 74,270	35.71	\$ 7,278	\$ 13,200	\$ 115	\$ 570	\$ 149	\$ 356	\$ 95,974
Appraiser III	\$ 67,580	32.49	\$ 6,623	\$ 13,200	\$ 115	\$ 570	\$ 135	\$ 324	\$ 88,580
Appraiser III/BPP SME	\$ 68,016	32.70	\$ 6,666	\$ 13,200	\$ 115	\$ 570	\$ 136	\$ 326	\$ 89,062
Appraiser II	\$ 58,915	28.32	\$ 5,774	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 283	\$ 79,003
Appraiser II	\$ 58,915	28.32	\$ 5,774	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 283	\$ 79,003
Appraiser II/BPP Specialist	\$ 58,915	28.32	\$ 5,774	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 283	\$ 79,003
Appraiser I	\$ 57,890	27.83	\$ 5,673	\$ 13,200	\$ 115	\$ 570	\$ 116	\$ 278	\$ 77,870
Appraiser I	\$ 57,890	27.83	\$ 5,673	\$ 13,200	\$ 115	\$ 570	\$ 116	\$ 278	\$ 77,870
	\$ -								
<b>GIS SUPPORT TEAM</b>									
Ownership/Deed Specialist	\$ 48,672	23.40	\$ 4,770	\$ 13,200	\$ 115	\$ 570	\$ 97	\$ 234	\$ 67,681
Ownership/Deed Specialist	\$ 51,503	24.76	\$ 5,047	\$ 13,200	\$ 115	\$ 570	\$ 103	\$ 247	\$ 70,810
<b>POTENTIAL NEW HIRES</b>									
Contractor/GIS	\$ -	-	\$ -				\$ -	\$ -	\$ -
			\$ -						
<b>TOTALS</b>	<b>\$ 2,087,565</b>		<b>\$ 204,581</b>	<b>\$ 396,000</b>	<b>\$ 3,450</b>	<b>\$ 17,100</b>	<b>\$ 4,175</b>	<b>\$ 10,020</b>	<b>\$ 2,723,895</b>
<b>Special Note:</b>									
<b>Employer contributes 9.80% of employee's salary to Texas County &amp; District Retirement System (TCDRS).</b>									
<b>Employer pays 100% of employee's health, term life &amp; long term disability insurance premiums (for employee only).</b>									

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - BENEFITS B**

2026 POSITION	2027 BUDGET OPTION B	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%	2027 BUDGET OPTION B WITH BENEFITS
<b>EXECUTIVE TEAM</b>								
Chief Appraiser	\$ 201,250	\$ 19,723	\$ 13,200	\$ 115	\$ 570	\$ 403	\$ 966	\$ 236,323
Deputy Chief of Admin. Support	\$ 142,324	\$ 13,948	\$ 13,200	\$ 115	\$ 570	\$ 285	\$ 683	\$ 171,193
Director of Appraisal	\$ 102,717	\$ 10,066	\$ 13,200	\$ 115	\$ 570	\$ 205	\$ 493	\$ 127,416
GIS Analyst	\$ 75,000	\$ 7,350	\$ 13,200	\$ 115	\$ 570	\$ 150	\$ 360	\$ 96,781
Finance Officer	\$ 102,024	\$ 9,998	\$ 13,200	\$ 115	\$ 570	\$ 204	\$ 490	\$ 126,650
Director of HR	\$ -	\$ -				\$ -	\$ -	\$ -
Taxpayer Liasion Officer/Contract	\$ -	\$ -					\$ -	
<b>ASSISTANT TO EXECUTIVES</b>								
Assistant to Chief	\$ 62,348	\$ 6,110	\$ 13,200	\$ 115	\$ 570	\$ 125	\$ 299	\$ 82,797
Assistant to Deputy	\$ 64,480	\$ 6,319	\$ 13,200	\$ 115	\$ 570	\$ 129	\$ 310	\$ 85,154
Assistant to Appraisal	\$ 57,200	\$ 5,606	\$ 13,200	\$ 115	\$ 570	\$ 114	\$ 275	\$ 77,107
<b>ADMIN. SUPPORT TEAM</b>								
Director of Agriculture	\$ 68,600	\$ 6,723	\$ 13,200	\$ 115	\$ 570	\$ 137	\$ 329	\$ 89,707
Agriculture Support Specialist	\$ 53,000	\$ 5,194	\$ 13,200	\$ 115	\$ 570	\$ 106	\$ 254	\$ 72,465
Exemption Subject Matter Expert	\$ 64,802	\$ 6,351	\$ 13,200	\$ 115	\$ 570	\$ 130	\$ 311	\$ 85,509
Exemption Support Specialist	\$ 59,200	\$ 5,802	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 284	\$ 79,318
Exemption Support Specialist	\$ 59,200	\$ 5,802	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 284	\$ 79,318
Exemption Support Specialist	\$ 59,200	\$ 5,802	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 284	\$ 79,318
Admin Support Specialist	\$ 49,148	\$ 4,817	\$ 13,200	\$ 115	\$ 570	\$ 98	\$ 236	\$ 68,207
Imaging Specialist	\$ 52,533	\$ 5,148	\$ 13,200	\$ 115	\$ 570	\$ 105	\$ 252	\$ 71,949
Receptionist & Info Specialist	\$ 51,012	\$ 4,999	\$ 13,200	\$ 115	\$ 570	\$ 102	\$ 245	\$ 70,268
<b>APPRAISAL SUPPORT TEAM</b>								
Appraiser IV/Commercial	\$ 84,771	\$ 8,308	\$ 13,200	\$ 115	\$ 570	\$ 170	\$ 407	\$ 107,581
Appraiser IV	\$ 76,726	\$ 7,519	\$ 13,200	\$ 115	\$ 570	\$ 153	\$ 368	\$ 98,689
Appraiser IV	\$ 71,605	\$ 7,017	\$ 13,200	\$ 115	\$ 570	\$ 143	\$ 344	\$ 93,029
Appraiser IV/AG	\$ 74,187	\$ 7,270	\$ 13,200	\$ 115	\$ 570	\$ 148	\$ 356	\$ 95,882
Appraiser III	\$ 69,200	\$ 6,782	\$ 13,200	\$ 115	\$ 570	\$ 138	\$ 332	\$ 90,370
Appraiser III/BPP SME	\$ 69,324	\$ 6,794	\$ 13,200	\$ 115	\$ 570	\$ 139	\$ 333	\$ 90,507
Appraiser II	\$ 63,500	\$ 6,223	\$ 13,200	\$ 115	\$ 570	\$ 127	\$ 305	\$ 84,070
Appraiser II	\$ 63,500	\$ 6,223	\$ 13,200	\$ 115	\$ 570	\$ 127	\$ 305	\$ 84,070
Appraiser II/BPP Specialist	\$ 62,300	\$ 6,105	\$ 13,200	\$ 115	\$ 570	\$ 125	\$ 299	\$ 82,744
Appraiser I	\$ 59,100	\$ 5,792	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 284	\$ 79,207
Appraiser I	\$ 59,100	\$ 5,792	\$ 13,200	\$ 115	\$ 570	\$ 118	\$ 284	\$ 79,207
	\$ -							
<b>GIS SUPPORT TEAM</b>								
Ownership/Deed Specialist	\$ 48,672	\$ 4,770	\$ 13,200	\$ 115	\$ 570	\$ 97	\$ 234	\$ 67,681
Ownership/Deed Specialist	\$ 51,993	\$ 5,095	\$ 13,200	\$ 115	\$ 570	\$ 104	\$ 250	\$ 71,352
<b>POTENTIAL NEW HIRES</b>								
Contractor/GIS	\$ -	\$ -				\$ -	\$ -	\$ -
		\$ -						
<b>TOTALS</b>	<b>\$ 2,178,016</b>	<b>\$ 213,446</b>	<b>\$ 396,000</b>	<b>\$ 3,450</b>	<b>\$ 17,100</b>	<b>\$ 4,356</b>	<b>\$ 10,454</b>	<b>\$ 2,823,869</b>
<b>Special Note:</b>								
<b>Employer contributes 9.80% of employee's salary to Texas County &amp; District Retirement System (TCDRS).</b>								
<b>Employer pays 100% of employee's health, term life &amp; long term disability insurance premiums (for employee only).</b>								

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - LOCAL SUPPORT CALCS OPT A**

JURISDICTION	2025 LEVY	2025 PERCENTAGE	Estimated 2027 Local Support	Est. 2027 Quarterly Payment	2026 Local Support	Variance (Annual)
Bastrop County	\$ 65,026,365	26.07093%	\$ 1,159,834.27	\$ 289,958.57	1,052,365.52	\$ 107,469
Bastrop ISD	90,112,998	36.12888%	\$ 1,607,288.73	\$ 401,822.18	1,607,093.00	\$ 196
Elgin ISD	26,208,192	10.50761%	\$ 467,459.01	\$ 116,864.75	479,598.56	\$ (12,140)
Lexington ISD	51,799	0.02077%	\$ 923.91	\$ 230.98	971.42	\$ (48)
McDade ISD	1,770,078	0.70967%	\$ 31,571.76	\$ 7,892.94	32,541.00	\$ (969)
Smithville ISD	13,558,575	5.43602%	\$ 241,835.76	\$ 60,458.94	242,346.20	\$ (510)
Bastrop City	8,991,998	3.60515%	\$ 160,384.60	\$ 40,096.15	158,969.76	\$ 1,415
Elgin City	6,041,353	2.42215%	\$ 107,755.81	\$ 26,938.95	102,479.56	\$ 5,276
Smithville City	2,855,207	1.14473%	\$ 50,926.53	\$ 12,731.63	47,021.12	\$ 3,905
Bastrop County ESD#1	5,620,976	2.25361%	\$ 100,257.81	\$ 25,064.45	91,043.12	\$ 9,215
Bastrop County ESD#2	3,107,569	1.24591%	\$ 55,427.74	\$ 13,856.94	55,981.32	\$ (554)
Bastrop County ESD#3	13,872,561	5.56191%	\$ 247,436.12	\$ 61,859.03	212,695.00	\$ 34,741
Bastrop-Travis Cts ESD#1	2,642,638	1.05951%	\$ 47,135.07	\$ 11,783.77	47,465.88	\$ (331)
Altessa MUD	522,559	0.20951%	\$ 9,320.56	\$ 2,330.14	8,189.16	\$ 1,131
Bastrop Cty MUD#1	484,525	0.19426%	\$ 8,642.16	\$ 2,160.54	9,327.44	\$ (685)
Bastrop Cty MUD#3	-	0.00000%	\$ -	\$ -	-	\$ -
Bastrop Cty MUD#4	-	0.00000%	\$ -	\$ -	-	\$ -
Centex Drainage District	577,411	0.23150%	\$ 10,298.92	\$ 2,574.73	4,468.72	\$ 5,830
Elgin MUD#1	108,082	0.04333%	\$ 1,927.79	\$ 481.95	2.12	\$ 1,926
Elgin MUD#2	800,305	0.32087%	\$ 14,274.53	\$ 3,568.63	9,216.56	\$ 5,058
Lund Farm MUD	3,538	0.00142%	\$ 63.11	\$ 15.78	6.60	\$ 57
The Colony MUD#1A	1,529,701	0.61330%	\$ 27,284.31	\$ 6,821.08	34,496.76	\$ (7,212)
The Colony MUD#1B	822,915	0.32993%	\$ 14,677.82	\$ 3,669.45	17,250.12	\$ (2,572)
The Colony MUD#1C	644,340	0.25833%	\$ 11,492.69	\$ 2,873.17	9,762.68	\$ 1,730
The Colony MUD#1D	374,524	0.15016%	\$ 6,680.14	\$ 1,670.04	8,185.24	\$ (1,505)
The Colony MUD#1E	509,403	0.20423%	\$ 9,085.89	\$ 2,271.47	9,983.44	\$ (898)
The Colony MUD#1F	104,540	0.04191%	\$ 1,864.62	\$ 466.15	432.16	\$ 1,432
The Colony MUD#1G	11,376	0.00456%	\$ 202.90	\$ 50.73	202.08	\$ 1
West Bastrop Village MUD	152,899	0.06130%	\$ 2,727.17	\$ 681.79	2,231.44	\$ 496
WCID #3	195,948	0.07856%	\$ 3,495.01	\$ 873.75	2,982.84	\$ 512
Wildwood MUD	21,687	0.00869%	\$ 386.82	\$ 96.70	79.68	\$ 307
ACC - Elgin	2,696,912	1.08127%	\$ 48,103.12	\$ 12,025.78	44,298.48	\$ 3,805
<b>TOTALS</b>			<b>\$ 4,448,764.69</b>	<b>\$ 1,112,191.17</b>	4,291,686.98	\$ 157,078
<b>TOTAL REVENUE W/ ESTIMATE</b>	<b>249,420,975</b>	<b>100.00000%</b>				

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - LOCAL SUPPORT CALCS OPT B**

JURISDICTION	2025 LEVY	2025 PERCENTAGE	Estimated 2027 Local Support	Est. 2027 Quarterly Payment	2026 Local Support	Variance (Annual)
Bastrop County	\$ 65,026,365	26.07093%	\$ 1,197,370.39	\$ 299,342.60	1,052,365.52	\$ 145,005
Bastrop ISD	90,112,998	36.12888%	\$ 1,659,305.98	\$ 414,826.49	1,607,093.00	\$ 52,213
Elgin ISD	26,208,192	10.50761%	\$ 482,587.54	\$ 120,646.89	479,598.56	\$ 2,989
Lexington ISD	51,799	0.02077%	\$ 953.81	\$ 238.45	971.42	\$ (18)
McDade ISD	1,770,078	0.70967%	\$ 32,593.53	\$ 8,148.38	32,541.00	\$ 53
Smithville ISD	13,558,575	5.43602%	\$ 249,662.37	\$ 62,415.59	242,346.20	\$ 7,316
Bastrop City	8,991,998	3.60515%	\$ 165,575.18	\$ 41,393.80	158,969.76	\$ 6,605
Elgin City	6,041,353	2.42215%	\$ 111,243.15	\$ 27,810.79	102,479.56	\$ 8,764
Smithville City	2,855,207	1.14473%	\$ 52,574.69	\$ 13,143.67	47,021.12	\$ 5,554
Bastrop County ESD#1	5,620,976	2.25361%	\$ 103,502.49	\$ 25,875.62	91,043.12	\$ 12,459
Bastrop County ESD#2	3,107,569	1.24591%	\$ 57,221.57	\$ 14,305.39	55,981.32	\$ 1,240
Bastrop County ESD#3	13,872,561	5.56191%	\$ 255,443.99	\$ 63,861.00	212,695.00	\$ 42,749
Bastrop-Travis Cts ESD#1	2,642,638	1.05951%	\$ 48,660.52	\$ 12,165.13	47,465.88	\$ 1,195
Altessa MUD	522,559	0.20951%	\$ 9,622.20	\$ 2,405.55	8,189.16	\$ 1,433
Bastrop Cty MUD#1	484,525	0.19426%	\$ 8,921.85	\$ 2,230.46	9,327.44	\$ (406)
Bastrop Cty MUD#3	-	0.00000%	\$ -	\$ -	-	\$ -
Bastrop Cty MUD#4	-	0.00000%	\$ -	\$ -	-	\$ -
Centex Drainage District	577,411	0.23150%	\$ 10,632.22	\$ 2,658.06	4,468.72	\$ 6,164
Elgin MUD#1	108,082	0.04333%	\$ 1,990.18	\$ 497.54	2.12	\$ 1,988
Elgin MUD#2	800,305	0.32087%	\$ 14,736.51	\$ 3,684.13	9,216.56	\$ 5,520
Lund Farm MUD	3,538	0.00142%	\$ 65.15	\$ 16.29	6.60	\$ 59
The Colony MUD#1A	1,529,701	0.61330%	\$ 28,167.32	\$ 7,041.83	34,496.76	\$ (6,329)
The Colony MUD#1B	822,915	0.32993%	\$ 15,152.84	\$ 3,788.21	17,250.12	\$ (2,097)
The Colony MUD#1C	644,340	0.25833%	\$ 11,864.63	\$ 2,966.16	9,762.68	\$ 2,102
The Colony MUD#1D	374,524	0.15016%	\$ 6,896.34	\$ 1,724.08	8,185.24	\$ (1,289)
The Colony MUD#1E	509,403	0.20423%	\$ 9,379.94	\$ 2,344.99	9,983.44	\$ (603)
The Colony MUD#1F	104,540	0.04191%	\$ 1,924.96	\$ 481.24	432.16	\$ 1,493
The Colony MUD#1G	11,376	0.00456%	\$ 209.47	\$ 52.37	202.08	\$ 7
West Bastrop Village MUD	152,899	0.06130%	\$ 2,815.43	\$ 703.86	2,231.44	\$ 584
WCID #3	195,948	0.07856%	\$ 3,608.12	\$ 902.03	2,982.84	\$ 625
Wildwood MUD	21,687	0.00869%	\$ 399.34	\$ 99.83	79.68	\$ 320
ACC - Elgin	2,696,912	1.08127%	\$ 49,659.90	\$ 12,414.97	44,298.48	\$ 5,361
<b>TOTALS</b>			<b>\$ 4,592,741.60</b>	<b>\$ 1,148,185.40</b>	4,291,686.98	\$ 301,055
<b>TOTAL REVENUE W/ ESTIMATE</b>	<b>249,420,975</b>	<b>100.00000%</b>				

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - LOCAL SUPPORT**

	2025	2025	2026	2027	2027
	BUDGET	ACTUAL	BUDGET	PROPOSED BUDGET @ 3.5%	PROPOSED BUDGET @ 6.5%
<b>INCOME</b>					
3120000 APPRAISAL DISTRICT					
3121000 LOCAL SUPPORT					
3121100 BASTROP COUNTY	1,026,788	1,026,788	1,052,365	1,159,834	1,197,370
3121150 BASTROP ISD	1,600,150	1,600,150	1,607,093	1,607,289	1,659,306
3121200 ELGIN ISD	464,597	464,597	479,599	467,459	482,588
3121250 LEXINGTON ISD	850	850	971	924	954
3121300 MCDADE ISD	29,692	29,692	32,541	31,572	32,594
3121350 SMITHVILLE ISD	251,449	251,449	242,347	241,836	249,662
3121400 CITY OF BASTROP	164,777	164,777	158,970	160,385	165,575
3121450 CITY OF ELGIN	93,762	93,762	102,480	107,756	111,243
3121500 CITY OF SMITHVILLE	46,295	46,295	47,021	50,927	52,575
3121550 BASTROP COUNTY ESD#1	79,226	79,226	91,043	100,258	103,502
3121600 BASTROP COUNTY ESD#2	50,302	50,302	55,981	55,428	57,222
3121625 BASTROP COUNTY ESD#3	-	-	212,695	247,436	255,444
3121650 BASTROP/TRAVIS ESD #1	46,383	46,383	47,466	47,135	48,661
3121700 ALTESSA MUD	4,124	4,124	8,189	9,321	9,622
3121750 BASTROP COUNTY MUD #1	9,031	10,713	9,327	8,642	8,922
3121760 BASTROP COUNTY MUD #3	*	*			-
3121770 BASTROP COUNTY MUD #4	*	*			-
3121780 CENTEX DRAINAGE DISTRICT	155	155	4,469	10,299	10,632
3121800 ELGIN MUD #1	6	-	2	1,928	1,990
3121850 ELGIN MUD #2	1,664	1,664	9,217	14,275	14,737
3121855 LUND MUD			7	63	65
3121900 THE COLONY MUD #1A	30,184	30,184	34,497	27,284	28,167
3121950 THE COLONY MUD #1B	13,725	13,725	17,250	14,678	15,153
3122000 THE COLONY MUD #1C	3,717	3,717	9,763	11,493	11,865
3122050 THE COLONY MUD #1D	4,520	4,520	8,185	6,680	6,896
3122100 THE COLONY MUD #1E	10,701	10,701	9,983	9,086	9,380
3122150 THE COLONY MUD #1F	532	532	432	1,865	1,925
3122200 THE COLONY MUD #1G	191	191	202	203	209
3122250 WEST BASTROP VILLAGE MUD	1,058	1,058	2,231	2,727	2,815
3122300 WCID#3	2,887	3,437	2,983	3,495	3,608
3122315 WILDWOOD MUD			80	387	399
3122350 ACC-ELGIN	41,898	41,898	44,298	48,103	49,660
<b>TOTAL LOCAL SUPPORT</b>	<b>3,978,664</b>	<b>3,980,890</b>	<b>4,291,687</b>	<b>4,448,765</b> 3.53%	<b>4,592,742</b> 6.555%

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. 2027 Local Support Calculations per Entity follow directly.

**BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - INTEREST & OTHER REVENUE**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET @ 3.5%	2027 PROPOSED BUDGET @ 6.5%
<b>INCOME</b>					
3120000 APPRAISAL DISTRICT					
<b>3126000 INTEREST INCOME</b>	25,000	77,747	25,000	25,000	25,000
<b>TOTAL INTEREST INCOME</b>	<b>25,000</b>	<b>77,747</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>3127000 OTHER REVENUE</b>					
3127100 SERVICE INCOME	3,200	196	3,200	3,200	3,200
3127200 MISCELLANEOUS	9,000	1,758	9,000	9,000	9,000
<b>TOTAL OTHER REVENUE</b>	<b>12,200</b>	<b>1,955</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
				<b>0.00%</b>	<b>0.00%</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.