2027 Proposed Budget

Bastrop Central Appraisal District

BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - SUMMARY

			2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET
INCOME						
3120000 APPRAISAL DISTRICT						
	3121000	TOTAL LOCAL SUPPORT	3,978,664	3,980,890	4,291,687	4,592,742
	3126000	TOTAL INTEREST INCOME	25,000	77,747	25,000	25,000
	3127000	TOTAL OTHER REVENUE	12,200	1,955	12,200	12,200
	3120000	GRAND TOTAL ALL REVENUE	4,015,864	4,060,593	4,328,887	4,629,942
EXPENSES						
4120000 APPRAISAL DISTRICT						
	4121000	TOTAL PAYROLL	2,232,417	1,905,801	2,243,817	2,446,570
	4122000	TOTAL INSURANCE	507,173	436,915	475,771	479,456
	4123000	TOTAL PROFESSIONAL/CONTRACT	704,775	844,857	990,000	1,097,716
	4124000	TOTAL OPERATIONS	290,000	188,844	296,300	274,200
	4125000	TOTAL EDUCATION/TRAINING	25,500	22,830	25,500	27,500
	4126000	TOTAL SUPPLIES	24,500	13,323	27,500	29,000
	4127000	TOTAL BUILDING/UTILITIES	54,100	61,413	97,500	103,000
	4128000	TOTAL CAPITAL OUTLAY	50,000	44,740	50,000	50,000
	4120000	TOTAL APPRAISAL DIST EXPENSES	3,888,465	3,518,722	4,206,388	4,507,442
4130000 APPRAISAL REVIEW BOARD						
	4131000	TOTAL ARB MEETING FEES	77,000	76,400	85,000	85,000
	4132000	TOTAL ARB OPERATIONS	39,000	3,344	37,500	37,500
	4120000	TOTAL ARB EXPENSES	116,000	79,744	122,500	122,500
		GRAND TOTAL ALL EXPENSES	4,004,465	3,598,466	4,328,888	4,629,942
						6.50%

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

		2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET
EXPENSES					
4120000	APPRAISAL DISTRICT				
4121000	**PAYROLL**	33 STAFF	29 STAFF	32 STAFF	32 STAFF
4121100	GROSS SALARIES	1,960,573	1,715,533	1,962,822	2,178,016
4121200	RETIREMENT FUND	192,136	161,300	190,887	213,446
4121300	FICA TAXES	24,708	24,178	24,708	24,708
4121400	PTO PAYOUT	50,000	-	5,000	-
4121500	EMPLOYEE RECOGNITION	5,000	4,789	5,000	5,000
4121700	LONGEVITY INCENTIVE PAY			25,400	25,400
4121800	CHIEF APPRAISER INCENTIVE PAY			30,000	
	TOTAL PAYROLL	**2,232,417**	**1,905,801**	**2,243,817**	**2,446,570**
					8.29%
4122000	**INSURANCE**				
4122100	HEALTH CARE INSURANCE	455,400	379,067	396,000	396,000
4122200	LIFE INSURANCE	2,941	2,541	3,892	4,356
4122300	LTD INSURANCE	9,411	7,036	9,350	10,454
4122400	WORKERS COMP	11,921	8,359	12,679	14,796
4122500	TWC UNEMPLOYMENT	16,000	16,743	18,300	18,300
4122600	PROPERTY/CYBER/VEHICLE INSURANCE	11,500	14,079	15,000	15,000
4122700	VISION INSURANCE		2,588	3,450	3,450
4122800	DENTAL INSURANCE	-	6,501	17,100	17,100
	TOTAL INSURANCE	**507,173**	**436,915**	**475,771**	**479,456**
					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 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET
EXPENSES				
4120000 APPRAISAL DISTRICT				
4123000 PROFESSIONAL & CONTRACTUAL SERVICES				
4123100 LEGAL				
4123105 BOD ATTORNEY	80,000	206,069	125,000	200,000
4123115 HR ATTORNEY	5,000	-	5,000	5,000
TOTAL LEGAL	**85,000**	**206,069**	**130,000**	**205,000**
4123200 FINANCE				
4123205 AUDITOR	**13,500**	**15,903**	**14,500**	**16,000**
4123210 SALARY SURVEY			**21,200**	
TOTAL FINANCE				**16,000**
4123300 ADMIN CONTRACT SERVICES				
4123305 EXEMPTION AUDIT SOFTWARE & MAINTENANCE	40,000	37,204	70,000	40,000
4123310 DOC WORKFLOW SOFTWARE & MAINTENANCE				55,000
4123315 AI DEED SOFTWARE & MAINTENANCE	36,000	35,300		
4123320 GIS MAP MAINTENANCE				50,000
4123325 ESRI - ARCGIS SOFTWARE & MAINTENANCE	5,000	240	10,000	10,000
4123335 PAYROLL PROCESSING	10,000	17,139	28,500	28,500
4123345 RECORDS -STORAGE & DISPOSAL	75,100	59,358	75,100	75,100
4123355 CUSTOMER QUEUING SYSTEM SOFTWARE & MAINT	15,000	3,801	10,000	6,000
4123365 JANITORIAL SERVICES	25,000	17,928	30,000	20,000
4123300 FACILITY NEEDS ASSESSMENT		-	-	-
TOTAL ADMIN CONTRACT SERVICES	**206,100**	**170,970**	**223,600**	**284,600**
4123400 APPRAISAL CONTRACT SERVICES				
4123405 CAMA SOFTWARE & MAINTENANCE	110,000	109,952	230,000	220,000
4123415 AERIAL IMAGERY FLIGHTS, SOFTWARE & MAINT	100,000	96,987	125,800	125,800
4123425 INDUSTRIAL/MINERAL APPRAISAL	56,175	70,500	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
4123455 SALE SERVICES	10,000	5,000	10,000	10,000
TOTAL APPRAISAL CONTRACT SERVICES	**303,175**	**343,310**	**436,900**	**428,900**

BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - PROFESSIONAL

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET
4123500 INFORMATION TECHNOLOGY (IT)				
4123505 SUPPORT	87,000	103,730	108,800	53,216
4123510 MAINTENANCE				55,000
4123515 TNT SUPPORT			-	-
4123525 INSTALLATION & SET UP	5,000	4,729	5,000	5,000
TOTAL INFORMATION TECHNOLOGY	**92,000**	**108,459**	**113,800**	**113,216**
4123600 OTHER SERVICES	**5,000**	**146**	**5,000**	**5,000**
4123700 ELECTIONS		**-**	**45,000**	**45,000**
TOTAL PROFESSIONAL & CONTRACTUAL	**704,775**	**844,857**	**990,000**	**1,097,716**
				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 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET
EXPENSES				
4120000 APPRAISAL DISTRICT				
4124000 OPERATIONS				
4124100 GENERAL	**15,000**	**8,692**	**15,000**	**15,000**
4124150 PRINTING				
4124155 NOAV	21,000	9,827	21,000	21,000
4124165 TNT CARDS	-	-	-	-
4124175 FORMS	4,000	2,176	5,000	5,000
4124185 OTHER	3,500	1,622	3,500	3,500
TOTAL PRINTING	**28,500**	**13,626**	**29,500**	**29,500**
4124200 POSTAGE & SHIPPING				
4124205 NOAV	30,000	14,504	30,000	45,000
4124215 TNT CARDS	-	-	-	-
4124235 GENERAL & SERVICES	20,000	23,077	27,600	28,000
TOTAL POSTAGE & SHIPPING	**50,000**	**37,581**	**57,600**	**73,000**
4124250 ADVERTISING & NOTICES				
4124255 ADVERTISING	3,000	50	3,000	3,000
4124265 LEGAL NOTICES	5,000	1,845	5,000	5,000
TOTAL ADVERTISING & NOTICES	**8,000**	**1,895**	**8,000**	**8,000**
4124300 EQUIPMENT RENTAL/MAINTENANCE				
4124305 POSTAGE MACHINE RENTAL	4,500	7,391	6,000	6,000
4124315 COPY MACHINE RENTAL	13,000	11,575	13,000	13,000
4124325 MAINTENANCE	2,500	559	2,500	2,500
TOTAL EQUIPMENT RENTAL/MAINTENANCE	**20,000**	**19,525**	**21,500**	**21,500**

BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - OPERATIONS

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

BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - OPERATIONS

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

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

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

BUDGET NOTES:

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

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

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

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
	Total Committed Reserves	**495,405**	**405,187**	**0**	**900,592**	**-206,456**	**694,136**

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.

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 - LOCAL SUPPORT

		2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 PROPOSED BUDGET
INCOME					
3120000	APPRAISAL DISTRICT				
3121000	LOCAL SUPPORT				
3121100	BASTROP COUNTY	1,026,788	1,026,788	1,052,365	1,197,370
3121150	BASTROP ISD	1,600,150	1,600,150	1,607,093	1,659,306
3121200	ELGIN ISD	464,597	464,597	479,599	482,588
3121250	LEXINGTON ISD	850	850	971	954
3121300	MCDADE ISD	29,692	29,692	32,541	32,594
3121350	SMITHVILLE ISD	251,449	251,449	242,347	249,662
3121400	CITY OF BASTROP	164,777	164,777	158,970	165,575
3121450	CITY OF ELGIN	93,762	93,762	102,480	111,243
3121500	CITY OF SMITHVILLE	46,295	46,295	47,021	52,575
3121550	BASTROP COUNTY ESD#1	79,226	79,226	91,043	103,502
3121600	BASTROP COUNTY ESD#2	50,302	50,302	55,981	57,222
3121625	BASTROP COUNTY ESD#3	-	-	212,695	255,444
3121650	BASTROP/TRAVIS ESD #1	46,383	46,383	47,466	48,661
3121700	ALTESSA MUD	4,124	4,124	8,189	9,622
3121750	BASTROP COUNTY MUD #1	9,031	10,713	9,327	8,922
3121760	BASTROP COUNTY MUD #3	*	*		-
3121770	BASTROP COUNTY MUD #4	*	*		-
3121780	CENTEX DRAINAGE DISTRICT	155	155	4,469	10,632
3121800	ELGIN MUD #1	6	-	2	1,990
3121850	ELGIN MUD #2	1,664	1,664	9,217	14,737
3121855	LUND MUD			7	65
3121900	THE COLONY MUD #1A	30,184	30,184	34,497	28,167
3121950	THE COLONY MUD #1B	13,725	13,725	17,250	15,153
3122000	THE COLONY MUD #1C	3,717	3,717	9,763	11,865
3122050	THE COLONY MUD #1D	4,520	4,520	8,185	6,896
3122100	THE COLONY MUD #1E	10,701	10,701	9,983	9,380
3122150	THE COLONY MUD #1F	532	532	432	1,925
3122200	THE COLONY MUD #1G	191	191	202	209
3122250	WEST BASTROP VILLAGE MUD	1,058	1,058	2,231	2,815
3122300	WCID#3	2,887	3,437	2,983	3,608
3122315	WILDWOOD MUD			80	399
3122350	ACC-ELGIN	41,898	41,898	44,298	49,660
	TOTAL LOCAL SUPPORT	**3,978,664**	**3,980,890**	**4,291,687**	**4,592,742**
					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 perc
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
INCOME					
3120000	APPRAISAL DISTRICT				
3126000	**INTEREST INCOME**	25,000	77,747	25,000	25,000
	TOTAL INTEREST INCOME	**25,000**	**77,747**	**25,000**	**25,000**
3127000	**OTHER REVENUE**				
3127100	SERVICE INCOME	3,200	196	3,200	3,200
3127200	MISCELLANEOUS	9,000	1,758	9,000	9,000
	TOTAL OTHER REVENUE	**12,200**	**1,955**	**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 - 2027 PRELIMINARY BUDGET - SALARY

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

BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - BENEFITS

2026 POSITION	2027 BUDGET	Employer Retirement Expense - 9.8%	Healthcare Premium paid by Employer	Vision Premium paid by Employer	Dental Premium paid by Employer	Term Life Ins Premium - .20%	Long Term Disability Insurance Premium - .48%	2027 BUDGET OPTION B WITH BENEFITS
EXECUTIVE TEAM								
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	$ -	$ -					$ -	
ASSISTANT TO EXECUTIVES	$ -							
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
ADMIN. SUPPORT TEAM	$ -							
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
APPRAISAL SUPPORT TEAM	$ -							
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
	$ -							
GIS SUPPORT TEAM	$ -							
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
POTENTIAL NEW HIRES	$ -	$ -						
Contractor/GIS	$ -	$ -				$ -	$ -	$ -
		$ -						
TOTALS	**$ 2,178,016**	**$ 213,446**	**$ 396,000**	**$ 3,450**	**$ 17,100**	**$ 4,356**	**$ 10,454**	**$ 2,823,869**
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 - 2027 PRELIMINARY BUDGET - LOCAL SUPPORT CALCS

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
TOTALS			**$ 4,592,741.60**	**$ 1,148,185.40**	4,291,686.98	$ 301,055
TOTAL REVENUE W/ ESTIMATE	**249,420,975**	**100.00000%**				