



BRAZOS CENTRAL APPRAISAL DISTRICT

BRAZOS COUNTY, TEXAS

2026 ADOPTED BUDGET

**As Approved
September 11, 2025**



Dana Horton
Chief Appraiser
Tel (979) 774-4100
Fax (979) 774-4196

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE BRAZOS CENTRAL APPRAISAL DISTRICT
TO ADOPT THE 2026 OPERATING BUDGET**

WHEREAS, Section 6.06(a) of the Texas Property Tax Code requires the Chief Appraiser to prepare a budget for operations of the Appraisal District and to provide copies of the proposed budget to each taxing unit participating in the District and to the District Board of Directors; and

WHEREAS, Section 6.06(b) requires the Board of Directors to hold a public hearing to consider the budget and to notify the presiding officer of the governing body of each taxing unit participating in the District of the date, time and location of the hearing; and

WHEREAS, Section 6.06(b) requires the Board of Directors to complete its hearings, make any amendments to the proposed budget and to approve the budget; and

WHEREAS, the Chief Appraiser and the Board of Directors have prepared the 2026 operating budget, have duly notified all concerned parties and have concluded the required public hearing.

THEREFORE, BE IT RESOLVED by the Board of Directors of the Brazos Central Appraisal District that the Board of Directors of the Brazos Central Appraisal District hereby adopts the 2026 Operating Budget as follows:

Personnel Services:	\$ 3,684,346
Supplies & Administrative Expense:	\$ 915,300
Contractual Expense:	\$ 1,271,900
Capital Expense:	\$ 108,000
Debt Service:	\$ <u>186,369</u>
Total Operating Budget:	\$ 6,165,915


This resolution is effective immediately upon adoption.

APPROVED AND ADOPTED by the Board of Directors of the Brazos Central Appraisal District, Bryan, Texas on this 11th day of September 2025.

ATTEST:



Mr. Kyle DeWitt, Chairman



Mr. Rafael Pena, Vice-Chairman

2026 ADOPTED BUDGET

Personnel Services:	\$	3,684,346
Supplies & Administrative Expense:	\$	915,300
Contractual Expense:	\$	1,271,900
Capital Expense:	\$	108,000
Debt Service:	\$	<u>186,369</u>
Total Operating Budget:	\$	6,165,915

STAFF EMPLOYMENT HISTORY - Schedule B

POSITION	NAME	HIRE DATE	YEARS OF EMPLOYMENT	STATUS
CLERICAL				
Customer Information Supervisor	Salazar	4/9/2018	8	
Taxpayer Information Specialist	Ayala	1/3/2023	3	
Taxpayer Information Specialist	Contrares	1/2/2024	2	
Taxpayer Information Specialist	White, M	1/28/2024	1	
Taxpayer Information Specialist	Vacant			
APPRAISAL				
Lead Residential Appraiser	Moore	2/27/2018	8	RPA
Residential Appraiser	Ponzio	2/18/2019	7	RPA Candidate
Residential Appraiser	Finch	9/5/2023	3	RPA Candidate
Residential Appraiser	White	2/5/2024	2	RPA Candidate
Residential Appraiser	Fillippa	3/4/2024	2	RPA Candidate
Residential Appraiser	Gantt	3/18/2024	2	RPA Candidate
Residential Appraiser	Mason	4/14/2025	1	RPA Candidate
Residential Appraiser	King B	5/20/2025	1	RPA Candidate
Residential Appraiser	New 2026			RPA Candidate
BPP/MH Lead Appraiser	McCarver	6/19/2000	26	RPA
Business Personal Property	Koch	11/20/2023	3	RPA Candidate
Business Personal Property	New 2026			RPA Candidate
BPP/MH Appraiser	Warnecke	3/7/2024	2	RPA Candidate
Commercial Appraiser	Twitty	5/8/2006	20	RPA
Commercial Appraiser	Smith	3/27/2023	3	RPA Candidate
Commercial Appraiser	Reis	1/8/2024	2	RPA Candidate
Litigation Appraiser	Vacant			RPA
Residential Appraiser/Ag	Blair	3/22/2019	7	RPA
Land Appraiser	Jessie	9/24/2018	8	RPA
Appraisal Assistant	Garcia	2/26/2025	1	
Appraisal Assistant	Burgos	2/3/2025	1	
Exemption/Mfg Housing Asst	Ahrlett	4/25/2022	4	
IT/GIS				
Supervisor IT/Property ID	Vacant			
Deed Technician/Property ID	Ross	4/18/2022	4	
ADMINISTRATIVE				
Administrative/Prop ID Coordinator	Anspach	12/15/2008	18	RPA
Administrative Assistant	Lockledge	5/30/2017	9	
HR/Office Manager	Polasek	10/25/2017	9	
Exemption Specialist	King A	4/25/2016	10	
Assistant Chief Appraiser-Admin	Warren	11/20/2006	20	RPA
Assistant Chief Appraiser Value/Lit	Austin	6/17/2024	2	RPA
Chief Appraiser	Horton	9/24/1990	36	RPA

PERSONNEL SERVICES - Schedule C

POSITION	2026 BUDGETED SALARY Sch.C	AUTO ALLOWANCE	TOTAL SALARY	RET @	UNEMP @ 2.0%	WORKERS' COMP	STATUS	GROUP INSURANCE Sch.D	MEDICARE	Total COST for EMPLOYEE
				14.45%		@\$1.02&\$0.45				
Customer Information Supervisor	\$63,506		\$63,506	\$ 9,177	\$ 180	\$ 194	C	\$ 17,019	\$920.84	\$ 90,997
Customer Information Specialist	\$44,535		\$44,535	\$ 6,435	\$ 180	\$ 136	C	\$ 17,019	\$645.76	\$ 68,952
Customer Information Specialist	\$45,203		\$45,203	\$ 6,532	\$ 180	\$ 138	C	\$ 17,019	\$655.44	\$ 69,728
Customer Information Specialist	\$41,960		\$41,960	\$ 6,063	\$ 180	\$ 128	C	\$ 17,019	\$608.42	\$ 65,959
Customer Information Specialist	\$41,960		\$41,960	\$ 6,063	\$ 180	\$ 128	C	\$ 17,019	\$608.42	\$ 65,959
Clerical - Part Time / Temp	\$20,000		\$20,000	\$ -	\$ 180	\$ 61	C	\$ -	\$ 290	\$ 20,531
Lead Residential Appraiser	\$86,099	\$5,400	\$91,499	\$ 13,222	\$ 180	\$ 635	A	\$ 17,019	\$ 1,327	\$ 123,881
Residential Appraiser	\$77,577	\$5,400	\$82,977	\$ 11,990	\$ 180	\$ 576	A	\$ 17,019	\$ 1,203	\$ 113,945
Residential Appraiser	\$65,858	\$5,400	\$71,258	\$ 10,297	\$ 180	\$ 494	A	\$ 17,019	\$ 1,033	\$ 100,281
Residential Appraiser	\$55,909	\$5,400	\$61,309	\$ 8,859	\$ 180	\$ 425	A	\$ 17,019	\$ 889	\$ 88,682
Residential Appraiser	\$55,909	\$5,400	\$61,309	\$ 8,859	\$ 180	\$ 425	A	\$ 17,019	\$ 889	\$ 88,682
Residential Appraiser	\$65,858	\$5,400	\$71,258	\$ 10,297	\$ 180	\$ 494	A	\$ 17,019	\$ 1,033	\$ 100,281
Residential Appraiser	\$52,677	\$5,400	\$58,077	\$ 8,392	\$ 180	\$ 403	A	\$ 17,019	\$ 842	\$ 84,913
Residential Appraiser	\$52,677	\$5,400	\$58,077	\$ 8,392	\$ 180	\$ 403	A	\$ 17,019	\$ 842	\$ 84,913
Residential Appraiser	\$52,677	\$5,400	\$58,077	\$ 8,392	\$ 180	\$ 403	A	\$ 17,019	\$ 842	\$ 84,913
Residential Appraiser	\$83,573	\$5,400	\$88,973	\$ 12,857	\$ 180	\$ 617	A	\$ 17,019	\$ 1,290	\$ 120,936
Lead BPP/IMH Appraiser	\$55,909	\$5,400	\$61,309	\$ 8,859	\$ 180	\$ 425	A	\$ 17,019	\$ 889	\$ 88,682
BPP	\$52,677	\$5,400	\$58,077	\$ 8,392	\$ 180	\$ 403	A	\$ 17,019	\$ 842	\$ 84,913
BPP	\$56,748	\$5,400	\$62,148	\$ 8,960	\$ 180	\$ 431	A	\$ 17,019	\$ 901	\$ 89,660
BPP/IMH Appraiser	\$80,888	\$5,400	\$86,288	\$ 12,488	\$ 180	\$ 598	A	\$ 17,019	\$ 1,251	\$ 117,905
Commercial Appraiser	\$65,858	\$5,400	\$71,258	\$ 10,297	\$ 180	\$ 494	A	\$ 17,019	\$ 1,033	\$ 100,281
Commercial Appraiser	\$55,909	\$5,400	\$61,309	\$ 8,859	\$ 180	\$ 425	A	\$ 17,019	\$ 889	\$ 88,682
Litigation Appraiser	\$88,883	\$5,400	\$94,283	\$ 13,624	\$ 180	\$ 654	A	\$ 17,019	\$ 1,367	\$ 127,127
Land Appraiser	\$70,948	\$5,400	\$76,348	\$ 11,032	\$ 180	\$ 530	A	\$ 17,019	\$ 1,107	\$ 106,216
Residential Appraiser/Ag	\$68,866	\$5,400	\$74,266	\$ 10,731	\$ 180	\$ 515	A	\$ 17,019	\$ 1,077	\$ 103,789
Appraisal Assistant	\$46,930		\$46,930	\$ 6,781	\$ 180	\$ 326	A	\$ 17,019	\$ 680	\$ 71,917
Appraisal Assistant	\$46,930		\$46,930	\$ 6,781	\$ 180	\$ 326	A	\$ 17,019	\$ 680	\$ 71,917
Exemption/Mfg Housing Assistant	\$48,348		\$48,348	\$ 6,986	\$ 180	\$ 148	C	\$ 17,019	\$ 701	\$ 73,382
Supervisor IT/Property Identification	\$77,068		\$77,068	\$ 11,136	\$ 180	\$ 236	C	\$ 17,019	\$ 1,117	\$ 106,757
Deed Technician/Property Identification	\$49,073		\$49,073	\$ 7,091	\$ 180	\$ 150	C	\$ 17,019	\$ 712	\$ 74,225
Administrative & Prop ID Coordinator	\$87,915		\$87,915	\$ 12,704	\$ 180	\$ 269	C	\$ 17,019	\$ 1,275	\$ 119,362
Administrative Assistant	\$56,110		\$56,110	\$ 8,108	\$ 180	\$ 172	C	\$ 17,019	\$ 814	\$ 82,402
HR/Office Manager	\$82,832		\$82,832	\$ 11,969	\$ 180	\$ 253	C	\$ 17,019	\$ 1,201	\$ 113,455
Exemption Specialist	\$58,079		\$58,079	\$ 8,392	\$ 180	\$ 178	C	\$ 17,019	\$ 842	\$ 84,690
Assistant Chief Appraiser	\$125,000	\$3,000	\$128,000	\$ 18,496	\$ 180	\$ 392	C	\$ 17,019	\$ 1,856	\$ 165,943
Assistant Chief Appraiser	\$125,000	\$3,000	\$128,000	\$ 18,496	\$ 180	\$ 392	C	\$ 17,019	\$ 1,856	\$ 165,943
Chief Appraiser	\$157,500	\$3,000	\$160,500	\$ 23,192	\$ 180	\$ 491	C	\$ 17,019	\$ 2,327	\$ 203,710
Overtime	\$60,000		\$60,000	\$ 8,670	\$ -	\$ 416	A	\$ -	\$ 870	\$ 69,956
TOTAL	\$2,523,449	\$111,600	\$2,635,049	\$ 377,875	\$ 6,660	\$ 13,885		\$ 612,691	\$ 38,208	\$ 3,684,368

NOTES TO 2026 ADOPTED BUDGET

PERSONNEL SERVICES

1010 SALARIES:

See Schedule B – Employee History & Designations
See Schedule C – 2026 Personnel Services
See Schedule D – Insurance

In conjunction with the increases as noted by the CPI and other sources, we are requesting a 2.5% Cost of Living increase for the 2025 tax year. In an effort to stay competitive with salaries for retention of staff, we have also incorporated a 3% merit pool.

Requested Budget Amount:	\$2,635,049
--------------------------	-------------

1020 RETIREMENT:

The district is enrolled in the Texas County and District Retirement System (TCDRS). The 2026 annual contribution requirement for retirement benefits is 14.45% of the budgeted salaries.

Requested Budget Amount:	\$377,875
--------------------------	-----------

1021 GROUP INSURANCE:

Currently the district employees have health coverage through Blue Cross/Blue Shield and vision and dental coverage through Principal. Life insurance, long term disability and accidental death and dismemberment are carried by Principal as well.

Health coverage is provided by BCBS utilizing a consumer centered choice between two plans which will allow the employee to select the plan that best suits their needs. Requested employer contributions for 2026 will be in the amount of the base plan for each employee. Employees choosing the higher deductible plan will receive the same premium benefit as those on the base plan with amounts above actual premium being deposited into a Health Savings Account (HSA).

Health insurance costs for 2026 have been estimated at 10%, with other insurances estimated with a 5% increase over 2025 levels.

See Schedule D for details on projected employer contributions.

Requested Budget Amount:	\$612,669
--------------------------	-----------

1022

WORKMEN'S COMPENSATION:

The appraisal district has two classifications of employees, those being: clerical/administrative and outside appraisers. The rates being used for the purpose of this budget request represent the rates that are currently in effect. Clerical rates are at \$0.45/\$100 and outside appraisers are at \$1.02/\$100. The fund discount is 80% and the experience modifier is 85% currently.

Employee Class	Salaries	Amount
Clerical/Administrative: Rate at \$0.45/\$100 with 85% modifier and 80% fund discount.	\$1,133,089	\$ 3,467
Appraisers: Rate at \$1.02/\$100 with 85% modifier and 80% fund discount.	\$1,501,960	\$10,418

Requested Budget Amount:	\$13,885
---------------------------------	-----------------

1023

UNEMPLOYMENT INSURANCE:

2026 rates will not be known until February 2025. Historical rate data is as follows:

2018: 1.80%	2021: 2.80%	2024: 1.3%
2019: 0.10%	2022: 0.10%	2025: 0.70%
2020: 1.60%	2023: 0.10%	

The budget proposal reflects an estimated rate of 2%. The calculation is as follows:

$\$9,000 \times 2.0\% = \$180.00 \times 36 \text{ full time} + 1 \text{ part time employee:}$

Requested Budget Amount	\$6,660
--------------------------------	----------------

1026

SOCIAL SECURITY MEDICARE:

Employees are subject to the Medicare tax of 1.45%, which is also taxed against both the employer and the employee.

Requested Budget Amount:	\$38,208
---------------------------------	-----------------

TOTAL PERSONNEL SERVICES:	\$3,684,346
----------------------------------	--------------------

SUPPLIES AND ADMINISTRATIVE EXPENSE

2010 OFFICE AND MAPPING SUPPLIES:

This line item is for typical expendable office supplies. Larger cost items included are copier paper, general office supplies and calculators.

Requested Budget Amount:	\$20,000
---------------------------------	-----------------

2020 POSTAGE:

Historical postage expenses:

2017 - \$44,915	2020 - \$71,763	2023 - \$125,870
2018 - \$31,926	2021 - \$67,505	2024 - \$86,551
2019 - \$65,000	2022 - \$103,578	

The postage costs and the number of mailings required for both first-class mailings and for certified mailings continue to increase. Based on the amount spent for postage as of the current date, we are requesting an increase in this line item.

Requested Budget Amount:	\$150,000
---------------------------------	------------------

2030 FORMS AND PRINTING:

The following printing needs are anticipated:

150,000 Appraisal Notices with Protest and Appeal Instructions and Electronic Notices	\$ 25,000
155,000 #10 Envelopes	\$ 7,500
15,000 #9 Envelopes	\$ 2,500
8,000 Rendition Forms & Cover Letters	\$ 5,000
Certified Mailers & Laser Checks	\$ 2,500
Taxpayer Assistance Pamphlet	\$ 2,500
ARB Procedures	\$ 5,000
Miscellaneous	\$ 3,000

Requested Budget Amount:	\$53,000
---------------------------------	-----------------

2040 BOOKS, REPORTS AND SUBSCRIPTIONS:

Anticipated needs are:

Commercial Motor Vehicle Listing	\$ 2,000
Aircraft Listing	\$ 250
NADA Vehicle Guides	\$ 500
NADA Mobile Home	\$ 300
Airplane Blue Book Price Guide	\$ 250
Marshall & Swift Commercial Appraisal Guide & Cost Estimator	\$ 650
Marshall & Swift Residential Appraisal Guide	\$ 350
Appraisal Foundation – USPAP	\$ 500
Appraisal Institute Publications	\$ 100
Eagle Newspaper & Business Digest	\$ 500
Source Strategies	\$ 300
Realty Rates	\$ 300
ALN Apartment Data	\$ 2,000
CoStar	\$16,000
Quick Books	\$ 1,000
Miscellaneous	\$ 1,000

Requested Budget Amount:	\$26,000
---------------------------------	-----------------

2050 COMPUTER AND PRINTER SUPPLIES:

Anticipated needs are:

Toner/Imaging Units/Ink Cartridges:	
Toner-Misc.	\$ 1,000
Plotter Paper:	
Deluxe Bond Plotter	\$ 500
Misc.:	
Replacement Battery Backup, Keyboards, Mice, Etc.	\$10,000

Requested Budget Amount:	\$11,500
---------------------------------	-----------------

2055 APPRAISAL SUPPLIES:

Anticipated needs are replacement measuring tapes and magnetic signage.

Requested Budget Amount:	\$5,000
---------------------------------	----------------

2060 MILEAGE/TRAVEL EXPENSE:

This line item allows for mileage reimbursement at the IRS rate for travel outside of the count. These trips are typically for educational and/or training purposes. The current rate is \$.70 per mile.

Requested Budget Amount:	\$7,200
--------------------------	---------

3025 APPRAISAL REVIEW BOARD:

The Appraisal Review Board members perform an invaluable service to both the taxpayers of Brazos County and to the Appraisal District. The current thirteen-member panel meets monthly throughout most of the year; however, during the protest and certification process, May through August, they will meet as many times as is needed to ensure that all value issues are properly resolved. There are 50 hearing days scheduled for the review of the 2025 appraisal roll. We have increased to a 13-member ARB to accommodate the growing number of protests we are receiving, and we also have two auxiliary members. This enables us to have up to three panels on extremely busy hearing days and the auxiliary members allow for ARB members to have some reprieve during protest season. This line item also includes funds to enable BCAD to have hired security present during the scheduled ARB protest hearing days, compensation for the services of the Taxpayer Liaison Officer, as well as cover any miscellaneous ARB expense.

Requested Budget Amount	\$218,000
-------------------------	-----------

3030 ADVERTISING:

Required advertising is anticipated as follows.

Rendition Deadline, Ag-Use, and Exemption availability public service ads	\$ 4,500
ARB Hearings & Deferred Collection Notification	\$ 1,800
Budget Hearing Notification	\$ 750
Miscellaneous publications	\$ 650

Requested Budget Amount:	\$7,700
--------------------------	---------

3035 ARCHIVAL AND DIGITAL DATA:

Due to statutory requirements for site inspections and the growth we have experienced in our county, we found it necessary to include annual aerial flights beginning with the 2024 appraisal

cycle. Annual aerial flights will allow appraisers to work the annual reappraisal area via imagery. This would allow additional field time for the appraisal staff to measure the steadily increasing amount of new construction. This imagery is also available to all participating jurisdictions. Anticipated needs are the purchase of the Brazos County Clerk's digital deed records and the estimated additional costs associated with an annual aerial photography flight with change detection.

Deed Records on CD	\$ 1,200
Aerial Flight	\$225,000

Requested Budget Amount:	\$226,200
--------------------------	-----------

3040 EDUCATION AND TRAVEL:

The State of Texas requires appraisers and any staff member who exercises opinions of value be registered with the State and obtain state certification in the appropriate field. In our case, we must be certified as Registered Professional Appraisers (RPA). The certification process requires a minimum of three years, and once obtained the state requires continuing education. Continuing education requirements are 30 CE's every two years. Currently, 10 staff members are RPA's and 13 are working toward their RPA certification.

In addition, the clerical staff is encouraged to attend the introductory level classes to enhance their knowledge of the appraisal process and the legal issues involving property tax appraisal and administration. Additional funding is included to provide for Board of Director Members to attend the appraisal district annual conference.

Tentative Education Schedule:

Continuing education: 32-40-hour course	
Tuition: 26 x \$500	\$ 13,000
Room: 26 rooms @ \$150 x 5 nights	\$ 19,500
Meals:	\$ 11,000
Continuing education: 16-24-hour course	
Tuition: 15 x \$400	\$ 6,000
Room: 15 rooms @ \$150 x 4 nights	\$ 9,000
Meals:	\$ 5,300
Continuing education: 40-hour IAAO course	
Tuition: 6 x \$500	\$ 3,000
Room: 6 room @ \$150 x 5 nights	\$ 4,500
Meals:	\$ 2,500
ARB – Annual mandatory training	\$ 3,000
TAAD Conference, legal training, and misc. seminars	\$ 7,500

Requested Budget Amount:	\$84,300
--------------------------	----------

3045 DUES AND MEMBERSHIPS:

Costs are anticipated as follows:

TAAD Registration	\$ 2,500
TDLR Registration	\$ 1,500
IAAO Membership	\$ 300
Metro Council of Appraisal Districts	\$ 100
Sam's Membership	\$ 200
TAAD-IAAO Membership	\$ 100
Park Hudson Property Owner's Assn	\$ 2,000
Miscellaneous Memberships	\$ 300

Requested Budget Amount:	\$7,000
--------------------------	---------

3050 UTILITIES:
9600

Requested amount is based on historical utility cost:

2021 – \$12,315	2022 - \$17,908	2023 - \$19,076	2024 – 17,600
-----------------	-----------------	-----------------	---------------

Requested Budget Amount:	\$20,000
--------------------------	----------

3060 COMMUNICATIONS:

Anticipated expenses are:

I-TECH	\$800 x 12	\$ 9,600
Email & Spam Filter Svc		\$13,000
AT&T Mobile Service	\$900 x 12	\$10,800
Optimum Phone	\$500 x 12	\$ 6,000
Metronet Fiber Service	\$250 x 12	\$ 3,000

Requested Budget Amount:	\$42,400
--------------------------	----------

3075 SECURITY:

Security needs in the new office are as follows:

Strattmont – Security/Surveillance	\$5,700	
Champion Fire	\$50 x 12	\$ 600
On Alert Security	\$50 x 12	\$ 600
Alarm Permit Fee – City of Bryan	\$ 100	

Requested Budget Amount:	\$7,000
--------------------------	---------

3080

SUPPLIES AND MISCELLANEOUS EXPENSE:

These funds cover various miscellaneous expenses for the district.

Anticipated requirements are as follows:

BOD Expense	\$ 2,000
Cleaning and Paper Products	\$10,000
Other miscellaneous needs	\$ 3,000

Requested Budget Amount:	\$15,000
--------------------------	----------

3090

REPAIR AND MAINTENANCE:

These funds are used to repair out-of-warranty computer and office equipment, interior plumbing, heating and cooling systems, electrical and telephone systems, etc.

Requested Budget Amount:	\$15,000
--------------------------	----------

TOTAL SUPPLIES AND ADMINISTRATIVE EXPENSES:	\$915,300
--	------------------

CONTRACTUAL EXPENSE

4025 **BONDS AND INSURANCE:**

This line item includes several policies that are based on employee count or the value of fixed assets on hand, and as such are subject to change each year.

General Liability	\$ 1,500 (\$1,000,000/\$0 deductible)
Errors & Omissions	\$ 3,200 (\$1,000,000/\$5,000 deductible)
Automobile Liability	\$ 100 (\$2,000,000/\$0 deductible)
Property	\$ 8,500 (\$1,500,000/\$1,000 deductible)
Public Emp. Dishonesty	\$ 200 (\$25,000/\$0 deductible)

Requested Budget Amount	\$13,500
-------------------------	-----------------

4030 **PROFESSIONAL LEGAL, CAD:**

This item covers legal fees as well as MAI appraisal service fees on value dispute issues.

There are approximately 300 pending lawsuits over 2024 and prior year values. The district is in various stages of action and negotiations in pursuit of concluding these cases. With the certification of the 2025 roll, we anticipate there will be numerous new lawsuits filed. The plaintiffs in those cases are being aggressive in filing these cases and it will be necessary in several of those cases to have experts prepare an analysis.

In 2017 BCAD engaged the legal services of an additional law firm to assist with specialized property tax matters. We now see the need to utilize this firm in a larger capacity. Our case load continues to increase and has come to the level of needing additional legal counsel, not only to assist as our case load grows, but to be familiar with BCADs case load as our current counsel, of 40 plus years, begins to discuss an exit strategy.

Additionally, a new level of appeal has been implemented by the legislature effective with the 2006 appraisal roll. Property owners may now file for binding arbitration or SOAH on real/personal property that has been issued an ARB order and the value of the property is below \$5,000,000. We have seen an increase in arbitrations from less than ten per year prior to 2018 and has increased to as many as 80 cases per year.

Requested Budget Amount	\$450,000
-------------------------	------------------

4031 **PROFESSIONAL AUDIT:**

The requested budget amount is based on contracted audit fees.

Requested Budget Amount	\$20,000
-------------------------	-----------------

4032 PROFESSIONAL, APPRAISAL:

This line item provides valuation services for oil and gas properties, utilities and specific industrial accounts with Capital Appraisal Group. BCAD’s 2026 contracted amount is \$117,800 per year.

Requested Budget Amount	\$117,800
-------------------------	-----------

4033 PROFESSIONAL PROGRAMMING, SOFTWARE:

This line item supports software purchases and licenses for products such as operating system software, Microsoft Office, and other office support software products.

Requested Budget Amount	\$30,000
-------------------------	----------

4034 PROFESSIONAL LEGAL, ARB:

This line item was added in 2012 due to legislation. With the passage of HB-1887, an attorney that represents or advises the Appraisal District and Board of Directors cannot represent the Appraisal Review Board. Therefore, the legal budget has been split into two accounts in order to clearly track the legal services associated with each group.

Requested Budget Amount	\$5,000
-------------------------	---------

4035 PROFESSIONAL, IT SERVICES:

To provide a more efficient operating environment and a greater level of support and maintenance, BCAD has elected to contract IT services to an outside vendor. Additional costs associated with the partnership of our IT vendor with our appraisal software vendor are reflected in this line item.

Requested Budget Amount	\$93,100
-------------------------	----------

4036 PROFESSIONAL, ACCOUNTING SERVICES:

We have researched the effectiveness of outsourcing the accounting services that the appraisal district is required to perform and have found that it would be more cost effective to outsource these duties. These duties include accounts payable, financial reporting, 1099’s, etc. Outsourcing these duties will enable us to utilize current staff in the needs of maintaining the appraisal records of a growing community as well as the needs of an increasing staff.

Requested Budget Amount	\$45,000
-------------------------	----------

4040 PROFESSIONAL, DOCUMENT DESTRUCTION:

This line item is for imaging/destruction of archive documents.

Requested Budget Amount	\$1,500
-------------------------	---------

4045 COMPUTER HARDWARE MAINTENANCE:

This line item provides funds for extended warranty maintenance and support for the BCAD server systems and workstations.

Items requiring extensions of warranty:

2-Dell Servers \$3,000

Requested Budget Amount	\$3,000
-------------------------	---------

4046 SOFTWARE LICENSE:

This line item provides for maintenance and support of the appraisal and financial software licenses. This line item includes maintenance and support for the mobile iPACs application, as well as software support for the GIS department.

BIS	- Web Host, E-Search, Online Maps, Online Forms, TNT Website	\$ 24,000
HARRIS/ GOVERN	- Appraisal Software and Services	\$157,000
ADP	- ADP Payroll Services	\$ 12,000
NEMO-Q	-Nemo Q Queuing System	\$ 3,000
Misc	-	\$ 1,000

Requested Budget Amount	\$197,000
-------------------------	-----------

4060 MAILING EQUIPMENT RENTALS:

The district leases a mailing system with an IntelliLink postage meter from Pitney Bowes. The monthly rate is \$187.00. We also have a maintenance contract for support of our Pitney Bowes folding machine.

Requested Budget Amount	\$6,000
-------------------------	---------

4065 PRINTING EQUIPMENT RENTALS:

The district has historically leased its larger high-speed network printer and copy equipment rather than purchasing them. As we are reaching the life of our current desktop type printers, we have explored the option of leasing all printing equipment. These leases include state-of-the-art equipment as well as toner, labor, parts, preventative maintenance and printer supplies other than paper.

Requested Budget Amount	\$45,000
--------------------------------	-----------------

4070 CONTRACT SERVICES:

This line item covers services contracted by the Board of Directors. These contracts cover a variety of services necessary for the operations of the appraisal district.

Anticipated contract amounts are listed below:

TREPP, LLC	\$ 65,000
Real Capital Analytics	\$ 16,000
Blakeman & Associates	\$ 4,500
First Security Janitorial	\$ 16,000
Voltin Lawn & Irrigation	\$ 7,200
Orkin of BCS	\$ 1,500
Deed Processing	\$ 54,100
GIS Maintenance Support	\$ 48,100
Lesis/Nexis	\$ 2,000
Trans Union	\$ 10,000
Misc. Training	\$ 7,600
Storage Rental	\$ 5,000
Crexi	\$ 8,000

Requested Budget Amount	\$245,000
--------------------------------	------------------

TOTAL CONTRACTUAL EXPENSE	\$1,271,900
----------------------------------	--------------------

CAPITAL EXPENSE

5030 COMPUTER HARDWARE:

Needs are anticipated as follows:

Capitalized items:

Personal Computers/Workstations (15 @ \$2,000)	\$ 30,000
Server Replacements	\$ 30,000
Equipment – ARB panel rooms	\$ 15,000
Miscellaneous replacements	\$ 3,000

Requested Budget Amount	\$78,000
-------------------------	----------

5040 OFFICE FURNITURE:

Needs are anticipated as follows:

Capitalized items:

Miscellaneous replacements & additions (Desks, chairs, tables, storage cabinets, etc.)	\$15,000
---	----------

Requested Budget Amount	\$15,000
-------------------------	----------

5041 OFFICE EQUIPMENT:

Needs are anticipated as follows:

Capitalized items:

Replacement staff desktop scanners	\$12,000
Miscellaneous replacements & additions	\$ 3,000

Requested Budget Amount:	\$15,000
--------------------------	----------

TOTAL CAPITAL EXPENSE:	\$108,000
-------------------------------	------------------

DEBT SERVICE EXPENSE

We currently have a loan from First Financial Bank, N.A. associated with our new facility. Our loan payments are currently estimated to be approximately \$46,640 per quarter and has been broken down as follows:

6010	DEBT SERVICE INTEREST:	\$ 60,110
6020	DEBT SERVICE PRINCIPAL:	\$ 126,259

TOTAL DEBT SERVICE EXPENSE:	\$ 186,369
------------------------------------	-------------------

TOTAL 2026 ADOPTED BUDGET	\$6,165,915
----------------------------------	--------------------

ENCUMBERED FUNDS:

The Brazos Central Appraisal District Board of Directors in accordance with Section 6.06(j), of the Texas Property Tax Code and Texas Attorney General Opinion GA-1040, obligated revenue excess to the following reserves:

The board approved these funds in the amount of \$36,698 during their November regular session.

BUDGET YR	DATE	RESOLUTION #	ENCUMBER	UTILIZED	BALANCE
2022	Dec 15, 2022	22-009	\$50,000	\$36,700	\$13,300
2024	Nov 21, 2024	24-009	\$36,698	-	\$50,000

HISTORICAL BUDGET COMPARISON

		2026 ADOPTED	2025 AMENDED	2024 AMENDED	% CHANGE	NOTES
1000	PERSONNEL SERVICES					
1010	Salaries	\$ 2,635,049	\$ 2,531,660	\$ 2,054,822	4.08%	2.5% COLA / 3% MERIT POOL
1020	Retirement	\$ 377,875	\$ 380,753	\$ 326,801	-0.76%	
1021	Group Insurance	\$ 612,669	\$ 522,068	\$ 593,082	17.35%	PROJECTED 10% INC & ADDN EMPL
1022	Workmen's Compensation	\$ 13,885	\$ 13,153	\$ 10,059	5.57%	
1023	Unemployment Insurance	\$ 6,660	\$ 6,480	\$ 6,120	2.78%	
1026	Social Security Medicare-Only	\$ 38,208	\$ 36,709	\$ 29,795	4.08%	
	Total Personnel Services	\$ 3,684,346	\$ 3,490,823	\$ 3,020,679	5.54%	
2000-3000	SUPPLIES AND ADMINISTRATIVE EXPENSE					
2010	Office and Mapping	\$ 20,000	\$ 15,000	\$ 15,000	33.33%	
2020	Postage	\$ 150,000	\$ 130,000	\$ 110,000	15.38%	HIGHER RATES AND REQUIREMENTS
2030	Forms	\$ 53,000	\$ 53,000	\$ 53,000	0.00%	
2040	Books, Reports & Subscriptions	\$ 26,000	\$ 25,600	\$ 23,750	1.56%	
2050	Computer Supplies	\$ 11,500	\$ 11,500	\$ 2,500	0.00%	
2055	Appraisal Supplies	\$ 5,000	\$ 5,000	\$ 2,000	0.00%	
2060	Mileage/Travel Reimbursement	\$ 7,200	\$ 7,200	\$ 37,250	0.00%	
3025	Appraisal Review Board	\$ 218,000	\$ 149,000	\$ 112,500	46.31%	3 ADDN MEMBERS & 5 MORE HEARING DAYS
3030	Advertising	\$ 7,700	\$ 7,700	\$ 7,700	0.00%	
3035	Archival Digital Data	\$ 226,200	\$ 226,200	\$ 136,200	0.00%	
3040	Education, Meals & Lodging	\$ 84,300	\$ 61,400	\$ 53,510	37.30%	NEW HIRE EDUCATIONAL REQUIREMENTS
3045	Dues and Memberships	\$ 7,000	\$ 6,500	\$ 6,300	7.69%	
3050	Utilities	\$ 20,000	\$ 20,000	\$ 20,000	0.00%	
3060	Communications	\$ 42,400	\$ 42,400	\$ 32,700	0.00%	
3075	Security System Maintenance	\$ 7,000	\$ 6,300	\$ 1,000	11.11%	
3080	Supplies & Miscellaneous	\$ 15,000	\$ 15,000	\$ 7,500	0.00%	
3090	Repair and Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	
	Total Supplies and Administrative	\$ 915,300	\$ 796,800	\$ 635,910	14.87%	
4000	CONTRACTUAL EXPENSE					
4025	Bonds and Insurance	\$ 13,500	\$ 13,500	\$ 13,500	0.00%	
4030	Professional, Legal-CAD	\$ 450,000	\$ 375,000	\$ 500,000	20.00%	INCREASED LITIGATION
4031	Professional, Audit	\$ 20,000	\$ 20,000	\$ 17,000	0.00%	
4032	Professional, Appraisal	\$ 117,800	\$ 115,560	\$ 108,000	1.94%	
4033	Professional, Programming	\$ 30,000	\$ 10,000	\$ 8,000	200.00%	ADOBE & MS 365 ON ALL
4034	Professional, Legal-ARB	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	
4035	Professional, IT Services	\$ 93,100	\$ 79,650	\$ 74,200	16.89%	
4036	Professional, Accounting Services	\$ 45,000	\$ 42,000	\$ 42,000	7.14%	
4040	Professional, Doc. Imaging Svcs	\$ 1,500	\$ 1,500	\$ 2,500	0.00%	
4045	Computer Hardware Maintenance	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	
4046	Software Maintenance&Support	\$ 197,000	\$ 181,500	\$ 161,000	8.54%	
4060	Mailing Equipment Rental	\$ 6,000	\$ 4,500	\$ 4,000	33.33%	EQUIPMENT UPGRADES
4065	Printing Equipment Rental	\$ 45,000	\$ 45,000	\$ 45,000	0.00%	
4070	Contract Services	\$ 245,000	\$ 219,050	\$ 369,800	11.85%	ADDN DATA COSTS
	Total Contractual Expense	\$ 1,271,900	\$ 1,115,260	\$ 1,353,000	14.05%	
5000	CAPITAL EXPENSE					
5030	Computer Hardware	\$ 78,000	\$ 78,000	\$ 78,000	0.00%	
5040	Office Furniture	\$ 15,000	\$ 5,000	\$ 2,500	200.00%	ADDN STAFF
5041	Office Equipment	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	
	Total Capital Expense	\$ 108,000	\$ 98,000	\$ 95,500	10.20%	
6000	DEBT SERVICE					
6010	Debt Service Interest	\$ 56,154	\$ 60,110	\$ 63,945	-6.58%	
6020	Debt Service Principal	\$ 130,215	\$ 126,259	\$ 122,424	3.13%	
	Total Debt Service	\$ 186,369	\$ 186,369	\$ 186,369	0.00%	
	TOTAL BUDGET	\$ 6,165,915	\$ 5,687,252	\$ 5,291,458	8.42%	
	Percent Change	8.4164%	7.4799%	20.3708%		

2026
FUNDING
TOTAL FUNDING REQUIRED \$ 6,165,915

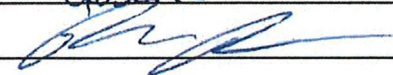
ENTITY ALLOTMENTS

<u>JURISDICTION</u>	<u>2025 TAX RATE</u>	<u>2025 LEVY See Important Note</u>	<u>ADJUSTED PERCENT OF LEVY</u>	<u>2026 ESTIMATED ALLOTMENTS</u>
BRAZOS COUNTY	\$0.419700	\$ 136,825,329.07	0.24333615	\$1,500,390
BRYAN ISD	\$0.946900	\$ 121,231,865.18	0.21560405	\$1,329,396
COLLEGE STATION ISD	\$0.975300	\$ 148,013,070.27	0.26323292	\$1,623,072
NAVASOTA ISD	\$0.963200	\$ 2,743,536.51	0.00487923	\$30,085
CITY OF BRYAN	\$0.624000	\$ 65,908,844.97	0.11721517	\$722,739
CITY OF COLLEGE STATION	\$0.511872	\$ 79,763,607.20	0.14185509	\$874,666
CITY OF KURTEN	\$0.080500	\$ 38,047.81	0.00006767	\$417
CITY OF NAVASOTA	\$0.507800	\$ 1,313.54	0.00000234	\$14
BRAZOS CO EMG SVCS #1	\$0.072375	\$ 2,159,492.15	0.00384054	\$23,680
BRAZOS CO EMG SVCS #2	\$0.021700	\$ 275,287.73	0.00048958	\$3,019
BRAZOS CO EMG SVCS #3	\$0.024644	\$ 452,152.41	0.00080413	\$4,958
BRAZOS CO EMG SVCS #4	\$0.088553	\$ 1,000,818.48	0.00177990	\$10,975
BRAZOS MUD #1	\$1.000000	\$ 2,339,871.45	0.00416133	\$25,658
BRAZOS MUD #2	\$1.000000	\$ 275,070.07	0.00048920	\$3,016
ROCK PRAIRIE MGMT DIST #2	\$0.650000	\$ 1,261,053.56	0.00224271	\$13,828
TOTAL ADJUSTED LEVY ALL JURISDICTIONS		\$562,289,360.40	1.00000000	\$6,165,915

ALLOTMENTS ARE BASED ON 2025 LEVY RATIOS AS OF SUPPLEMENT #10

Allotments approved and adopted by the Board of Directors of the Brazos Central Appraisal District, Bryan, Texas or October, 2025

Attest: absent  Mr. Kyle DeWitt, Chairman

Attest:  Mr. Rafael Pena, Vice Chairman

Brazos Central Appraisal District 2026 Adopted Operating Budget

\$6,165,915

