BRAZOS CENTRAL APPRAISAL DISTRICT

BRAZOS COUNTY, TEXAS

2027 PRELIMINARY BUDGET

As Presented
June 11, 2026

2027 PRELIMINARY BUDGET

Personnel Services:	$	4,265,423
Supplies & Administrative Expense:	$	1,026,500
Contractual Expense:	$	1,398,100
Capital Expense:	$	88,000
Debt Service:	$	186,369
Total Operating Budget:	$	6,964,392

STAFF EMPLOYMENT HISTORY - Schedule B

POSITION	NAME	HIRE DATE	YEARS OF EMPLOYMENT	STATUS
CLERICAL				
Customer Information Supervisor	Salazar	4/9/2018	9	
Taxpayer Information Specialist	Ayala	1/3/2023	5	
Taxpayer Information Specialist	Contrares	1/2/2024	4	
Taxpayer Information Specialist	White, M	1/28/2024	3	
Taxpayer Information Specialist	Flores	9/22/2025	2	
APPRAISAL				
Lead Residential Appraiser	Moore	2/27/2018	9	RPA
Residential Appraiser	Finch	9/5/2023	4	RPA Candidate
Residential Appraiser	White	2/5/2024	3	RPA Candidate
Residential Appraiser	Fillippa	3/4/2024	3	RPA Candidate
Residential Appraiser	Gantt	3/18/2024	3	RPA
Residential Appraiser	Mason	4/14/2025	2	RPA Candidate
Residential Appraiser	Marino	9/22/2025	1	RPA Candidate
Residential Appraiser	Bassler	1/26/2026	1	RPA Candidate
Residential Appraiser	Vacant			
Residential Appraiser	Vacant			
MH Appraiser	Warnecke	3/7/2024	3	RPA Candidate
Lead BPP Appraiser	McCarver	6/19/2000	27	RPA
Business Personal Property	Koch	11/20/2023	4	RPA Candidate
Business Personal Property	Orr	10/14/2025	2	RPA
Lead Commercial Appraiser	Smith	3/27/2023	4	RPA
Commercial Appraiser	Twitty	5/8/2006	21	RPA
Commercial Appraiser	Reis	1/8/2024	3	RPA Candidate
Land Appraiser	Jessie	9/24/2018	9	RPA
Residential Appraiser/Ag	Blair	3/22/2019	8	RPA
Litigation Appraiser	Vacant			
Appraisal Support	Ponzio	2/18/2019	8	
Appraisal Assistant	Garcia	2/26/2025	2	
Appraisal Assistant	Burgos	2/3/2025	2	RPA Candidate
Exemption Assistant	Ahrlett	4/25/2022	5	
IT/GIS				
Property Identification Manager/IT	Anspach	12/15/2008	19	RPA
Deed Technician/Property ID	Ross	4/18/2022	5	
ADMINISTRATIVE				
Administrative Coordinator	McGee	1/5/2026	1	RPA
Administrative Assistant	Lockledge	5/30/2017	10	
HR/Office Manager	Polasek	10/25/2017	10	
Exemption Specialist	King	4/25/2016	11	
Assistant Chief Appraiser-Admin	Warren	11/20/2006	21	RPA
Assistant Chief Appraiser Value/Lit	Austin	6/17/2024	3	RPA
Chief Appraiser	Horton	9/24/1990	37	RPA

PERSONNEL SERVICES - Schedule C

POSITION	2027 BUDGETED SALARY Sch.C	AUTO ALLOWANCE	TOTAL SALARY	RET @ 14.39%	UNEMP @ 2.0%	WORKERS' COMP @$1.02&$0.45	STATUS	GROUP INSURANCE Sch.D	MEDICARE	Total COST for EMPLOYEE
Customer Information Supervisor	$68,043		$68,043	$ 9,791	$ 180	$ 208	C	$ 19,969	$986.62	$ 99,178
Customer Information Specialist	$47,011		$47,011	$ 6,765	$ 180	$ 144	C	$ 19,969	$681.66	$ 74,751
Customer Information Specialist	$48,432		$48,432	$ 6,969	$ 180	$ 148	C	$ 19,969	$702.26	$ 76,401
Customer Information Specialist	$44,958		$44,958	$ 6,469	$ 180	$ 138	C	$ 19,969	$651.89	$ 72,366
Customer Information Specialist	$43,639		$43,639	$ 6,280	$ 180	$ 134	C	$ 19,969	$632.77	$ 70,834
Clerical - Part Time / Temp	$30,000		$30,000	$ -	$ 180	$ 92	C	$ -	$ 435	$ 30,707
Lead Residential Appraiser	$92,249	$6,000	$98,249	$ 14,138	$ 180	$ 681	A	$ 19,969	$ 1,425	$ 134,642
Residential Appraiser	$74,892	$6,000	$80,892	$ 11,640	$ 180	$ 561	A	$ 19,969	$ 1,173	$ 114,415
Residential Appraiser	$65,500	$6,000	$71,500	$ 10,289	$ 180	$ 496	A	$ 19,969	$ 1,037	$ 103,471
Residential Appraiser	$65,500	$6,000	$71,500	$ 10,289	$ 180	$ 496	A	$ 19,969	$ 1,037	$ 103,471
Residential Appraiser	$68,492	$6,000	$74,492	$ 10,719	$ 180	$ 517	A	$ 19,969	$ 1,080	$ 106,957
Residential Appraiser	$59,903	$6,000	$65,903	$ 9,483	$ 180	$ 457	A	$ 19,969	$ 956	$ 96,948
Residential Appraiser	$69,520	$6,000	$75,520	$ 10,867	$ 180	$ 524	A	$ 19,969	$ 1,095	$ 108,155
Residential Appraiser	$68,492	$6,000	$74,492	$ 10,719	$ 180	$ 517	A	$ 19,969	$ 1,080	$ 106,957
Residential Appraiser	$58,145	$6,000	$64,145	$ 9,230	$ 180	$ 445	A	$ 19,969	$ 930	$ 94,900
Residential Appraiser	$58,145	$6,000	$64,145	$ 9,230	$ 180	$ 445	A	$ 19,969	$ 930	$ 94,900
MH Appraiser	$65,500	$6,000	$71,500	$ 10,289	$ 180	$ 496	A	$ 19,969	$ 1,037	$ 103,471
Lead BPP	$88,220	$6,000	$94,220	$ 13,558	$ 180	$ 654	A	$ 19,969	$ 1,366	$ 129,947
BPP	$65,500	$6,000	$71,500	$ 10,289	$ 180	$ 496	A	$ 19,969	$ 1,037	$ 103,471
BPP	$76,016	$6,000	$82,016	$ 11,802	$ 180	$ 569	A	$ 19,969	$ 1,189	$ 115,725
Lead Commercial Appraiser	$73,786	$6,000	$79,786	$ 11,481	$ 180	$ 553	A	$ 19,969	$ 1,157	$ 113,127
Commercial Appraisal	$84,124	$6,000	$90,124	$ 12,969	$ 180	$ 625	A	$ 19,969	$ 1,307	$ 125,174
Commercial Appraiser	$65,500	$6,000	$71,500	$ 10,289	$ 180	$ 496	A	$ 19,969	$ 1,037	$ 103,471
Land Appraiser	$76,016	$6,000	$82,016	$ 11,802	$ 180	$ 569	A	$ 19,969	$ 1,189	$ 115,725
Residential Appraiser/Ag	$72,695	$6,000	$78,695	$ 11,324	$ 180	$ 546	A	$ 19,969	$ 1,141	$ 111,855
Litigation Appraiser	$95,232		$95,232	$ 13,704	$ 180	$ 661	A	$ 19,969	$ 1,381	$ 131,126
AppraisalSupport	$63,579		$63,579	$ 9,149	$ 180	$ 441	A	$ 19,969	$ 922	$ 94,240
Appraisal Assistant	$50,283		$50,283	$ 7,236	$ 180	$ 349	A	$ 19,969	$ 729	$ 78,746
Appraisal Assistant	$50,283		$50,283	$ 7,236	$ 180	$ 349	A	$ 19,969	$ 729	$ 78,746
Exemption/Mfg Housing Assistant	$51,802		$51,802	$ 7,454	$ 180	$ 159	C	$ 19,969	$ 751	$ 80,315
Property Identification Manager/IT	$91,016		$91,016	$ 13,097	$ 180	$ 279	C	$ 19,969	$ 1,320	$ 125,861
Deed Technician/Property Identification	$52,579		$52,579	$ 7,566	$ 180	$ 161	C	$ 19,969	$ 762	$ 81,218
Administrative Coordinator	$101,014		$101,014	$ 14,536	$ 180	$ 309	C	$ 19,969	$ 1,465	$ 137,473
Administrative Assistant	$59,230		$59,230	$ 8,523	$ 180	$ 181	C	$ 19,969	$ 859	$ 88,942
HR/Office Manager	$89,671		$89,671	$ 12,904	$ 180	$ 274	C	$ 19,969	$ 1,300	$ 124,298
Exemption Specialist	$62,228		$62,228	$ 8,955	$ 180	$ 190	C	$ 19,969	$ 902	$ 92,424
Assistant Chief Appraiser	$133,900	$3,000	$136,900	$ 19,700	$ 180	$ 419	C	$ 19,969	$ 1,985	$ 179,153
Assistant Chief Appraiser	$131,760	$3,000	$134,760	$ 19,392	$ 180	$ 412	C	$ 19,969	$ 1,954	$ 176,667
Chief Appraiser	$165,000	$3,000	$168,000	$ 24,175	$ 180	$ 514	C	$ 19,969	$ 2,436	$ 215,274
Overtime	$60,000		$60,000	$ 8,634	$ -	$ 416	A	$ -	$ 870	$ 69,920
TOTAL	$2,887,855	$123,000	$3,010,855	$ 428,945	$ 7,020	$ 16,119		$ 758,827	$ 43,657	$ 4,265,423

2027 INSURANCE ANCO
Schedule D

	Monthly			**Employees**		
Health	**$59,290.20**			**38**		
Dental	**$1,718.49**					
Vision	**$334.76**					
Life	**$863.06**					
LTD	**$929.45**					
AD&D	**$99.58**					
	$63,235.55	**monthly**				
X	**12**		**Per EMPLOYEE**			
				Annual		
	$758,827		**$758,827**	**$ 19,969**	**Monthly**	
					$1,664	
		annual salary				
		$ 3,010,855				
expected increase	5%	5%	5%	5%	5%	5%
	Health	Dental	Vision	Life	LTD	AD&D
2022	$1,042.86	$41.87	$9.71	$0.00027	$0.00644	$0.000040
2023	$1,193.48	$43.96	$10.20	$0.00029	$0.00676	$0.000043
2024 Actual	$1,162.93	$39.27	$8.39	$0.00030	$0.00710	$0.000045
2025 Actual	$1,201.58	$41.82	$8.39	$0.00026	$0.00028	$0.000030
2026 Actual	$1,485.97	$43.07	$8.39	$0.00027	$0.00029	$0.000032
2027	$1,560.27	$45.22	$8.81	$0.00029	$0.00031	$0.000033

NOTES TO 2027 PRELIMINARY BUDGET

PERSONNEL SERVICES

1010 **SALARIES:**

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

For the second consecutive year we have increased our appraisal staff in an effort to keep up with our growing community. In addition to the new positions and with the increases as noted by the CPI and other sources, we are requesting a 4% Cost of Living increase for 2027. To stay competitive with salaries for retention of staff, we have also incorporated a 3% merit pool.

Requested Budget Amount:	**$3,010,855**

1020 **RETIREMENT:**

The district is enrolled in the Texas County and District Retirement System (TCDRS). The 2027 annual contribution requirement for retirement benefits is 14.39% of the budgeted salaries.

Requested Budget Amount:	**$428,945**

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 2027 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) within the IRS required limitations.

Insurance costs for 2027 have been estimated at a 5% increase.

See Schedule D for details on projected employer contributions.

Requested Budget Amount:	**$758,827**

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.	$1,229,283	$ 3.762
Appraisers: Rate at $1.02/$100 with 85% modifier and 80% fund discount.	$1,781,572	$12,357

Requested Budget Amount:	$16,119

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%	2026: 1.90%

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

$9,000 X 2.0% = $180.00 X 38 full time + 1 part time employee:

Requested Budget Amount	$7,020

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:	$43,657

TOTAL PERSONNEL SERVICES:	**$4,265,423**

SUPPLIES AND ADMINISTRATIVE EXPENSE

2010 OFFICE AND MAPPING SUPPLIES:

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

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	2025 - $132,454

The postage costs and the number of mailings required for both first-class mailings and 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:	$250,000

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	$ 400
ALN Apartment Data	$ 2,000
CoStar	$16,000
Quick Books	$ 1,000
Crexi	$ 8,000
Miscellaneous	$ 1,000

Requested Budget Amount:	$34,100

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 $.725 per mile.

Requested Budget Amount:	**$10,000**

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 2026 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 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, 14 staff members are RPA's and 10 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:

2022 - $17,908	2023 - $19,076	2024 – $17,600	2025 - $18,705

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		$6,000
Summit Fire & Security	$50 x 12	$ 600
Alert 360	$50 x 12	$ 600
Alarm Permit Fee – City of Bryan		$ 100

Requested Budget Amount:	$7,300

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:	**$1,026,500**

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	**$ 1,600 ($1,000,000/$0 deductible)**
Errors & Omissions	**$ 3,400 ($1,000,000/$5,000 deductible)**
Automobile Liability	**$ 100 ($2,000,000/$0 deductible)**
Property	**$ 9,000 ($1,500,000/$1,000 deductible)**
Public Emp. Dishonesty	**$ 200 ($25,000/$0 deductible)**

Requested Budget Amount	**$14,300**

4030 PROFESSIONAL LEGAL, CAD:

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

There are approximately 450 pending lawsuits over 2025 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 2026 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	**$500,000**

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 $121,000.

Requested Budget Amount	$121,000

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	$10,000

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	$106,300

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**	**$ 25,000**
HARRIS/ GOVERN	**- Appraisal Software and Services**	**$176,000**
ADP	**- ADP Payroll Services**	**$ 12,000**
NEMO-Q	**-Nemo Q Queuing System**	**$ 3,000**
Misc	**-**	**$ 1,000**

Requested Budget Amount	**$217,000**

4060 MAILING EQUIPMENT RENTALS:

The district leases a mailing system with an InteliLink 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**
Just Appraised (Deeds/Exemptions)	**$ 90,000**
GIS Maintenance Support	**$ 54,000**
Lesis/Nexis	**$ 2,000**
Trans Union	**$ 10,000**
Storage Rental	**$ 5,000**
Misc. Training	**$ 7,800**

Requested Budget Amount	**$279,000**

TOTAL CONTRACTUAL EXPENSE	**$1,398,100**

CAPITAL EXPENSE

5030 **COMPUTER HARDWARE:**

Needs are anticipated as follows:

Capitalized items:

Personal Computers/Workstations (15 @ $2,000)	**$ 30,000**
Server Replacements	**$ 10,000**
Equipment – ARB panel rooms	**$ 15,000**
Miscellaneous replacements	**$ 3,000**

Requested Budget Amount	$58,000

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:	**$88,000**

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 is broken down as follows:

6010	**DEBT SERVICE INTEREST:**	**$ 52,075**
6020	**DEBT SERVICE PRINCIPAL:**	**$ 134,294**

TOTAL DEBT SERVICE EXPENSE:	**$ 186,369**

Expansion/Additional Office Space

Requested Budget Amount:	**TBD**

TOTAL 2027 PRELIMINARY BUDGET	**$6,964,392**

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
2025			$187,500	$187,500	$0
2025			$250,000	$250,000	$0

2027 ESTIMATED

FUNDING

TOTAL FUNDING REQUIRED $ 6,964,392

ENTITY ALLOTMENTS

JURISDICTION	2025 TAX RATE	2025 LEVY AS OF SUPP # 3	ADJUSTED PERCENT OF LEVY	2027 ESTIMATED ALLOTMENTS
BRAZOS COUNTY	$0.419700	$ 128,260,187.59	0.23968548	$1,669,264
BRYAN ISD	$0.946900	$ 120,891,504.95	0.22591530	$1,573,363
COLLEGE STATION ISD	$0.972900	$ 143,434,623.31	0.26804262	$1,866,754
NAVASOTA ISD	$0.979030	$ 2,596,994.00	0.00485312	$33,799
CITY OF BRYAN	$0.624000	$ 59,349,681.27	0.11090937	$772,416
CITY OF COLLEGE STATION	$0.513086	$ 74,435,521.40	0.13910095	$968,754
CITY OF KURTEN	$0.080500	$ 37,218.58	0.00006955	$484
CITY OF NAVASOTA	$0.507800	$ 1,294.50	0.00000242	$17
BRAZOS CO EMG SVCS #1	$0.051347	$ 1,400,233.36	0.00261668	$18,224
BRAZOS CO EMG SVCS #2	$0.020060	$ 256,301.24	0.00047896	$3,336
BRAZOS CO EMG SVCS #3	$0.023000	$ 409,221.51	0.00076473	$5,326
BRAZOS CO EMG SVCS #4	$0.069618	$ 998,043.00	0.00186509	$12,989
BRAZOS MUD #1	$1.000000	$ 1,774,396.52	0.00331589	$23,093
BRAZOS MUD #2	$1.000000	$ 248,576.58	0.00046453	$3,235
ROCK PRAIRIE MGMT DIST #2	$0.650000	$ 1,024,921.08	0.00191532	$13,339
TOTAL ADJUSTED LEVY ALL JURISDICTIONS		$ 535,118,718.89	1.00000000	$6,964,392

IMPORTANT NOTE: **FUNDING ALLOTMENTS WILL BE ADJUSTED UPON COMPLETION OF THE 2026 LEVY PROCESS**

HISTORICAL BUDGET COMPARISON

	2027 PRELIMINARY	2026 ADOPTED	2025 AMENDED	% CHANGE	NOTES
PERSONNEL SERVICES					
Salaries	$ 3,010,855	$ 2,635,049	$ 2,531,660	14.26%	4% COLA 3% MERIT & ADDN STAFF
Retirement	$ 428,945	$ 377,875	$ 380,753	13.52%	
Group Insurance	$ 758,827	$ 612,669	$ 522,068	23.86%	PROJECTED 5% INC & ADDN STAFF
Workmen's Compensation	$ 16,119	$ 13,885	$ 13,153	16.09%	
Unemployment Insurance	$ 7,020	$ 6,660	$ 6,480	5.41%	
Social Security Medicare-Only	$ 43,657	$ 38,208	$ 36,709	14.26%	
Total Personnel Services	$ 4,265,423	$ 3,684,346	$ 3,490,823	15.77%	
SUPPLIES AND ADMINISTRATIVE EXPENSE					
Office and Mapping	$ 20,000	$ 20,000	$ 15,000	0.00%	
Postage	$ 250,000	$ 150,000	$ 130,000	66.67%	HIGHER RATES AND REQUIREMENTS
Forms	$ 53,000	$ 53,000	$ 53,000	0.00%	
Books, Reports & Subscriptions	$ 34,100	$ 26,000	$ 25,600	31.15%	
Computer Supplies	$ 11,500	$ 11,500	$ 11,500	0.00%	
Appraisal Supplies	$ 5,000	$ 5,000	$ 5,000	0.00%	
Mileage/Travel Reimbursement	$ 10,000	$ 7,200	$ 7,200	38.89%	
Appraisal Review Board	$ 218,000	$ 218,000	$ 149,000	0.00%	
Advertising	$ 7,700	$ 7,700	$ 7,700	0.00%	
Archival Digital Data	$ 226,200	$ 226,200	$ 226,200	0.00%	
Education, Meals & Lodging	$ 84,300	$ 84,300	$ 61,400	0.00%	NEW HIRE EDUCATIONAL REQUIREMENTS
Dues and Memberships	$ 7,000	$ 7,000	$ 6,500	0.00%	
Utilities	$ 20,000	$ 20,000	$ 20,000	0.00%	
Communications	$ 42,400	$ 42,400	$ 42,400	0.00%	
Security System Maintenance	$ 7,300	$ 7,000	$ 6,300	4.29%	
Supplies & Miscellaneous	$ 15,000	$ 15,000	$ 15,000	0.00%	
Repair and Maintenance	$ 15,000	$ 15,000	$ 15,000	0.00%	
Total Supplies and Administrative	$ 1,026,500	$ 915,300	$ 796,800	12.15%	
CONTRACTUAL EXPENSE					
Bonds and Insurance	$ 14,300	$ 13,500	$ 13,500	5.93%	
Professional, Legal-CAD	$ 500,000	$ 450,000	$ 375,000	11.11%	INCREASED LITIGATION
Professional, Audit	$ 20,000	$ 20,000	$ 20,000	0.00%	
Professional, Appraisal	$ 121,000	$ 117,800	$ 115,560	2.72%	
Professional, Programming	$ 30,000	$ 30,000	$ 10,000	0.00%	
Professional, Legal-ARB	$ 10,000	$ 5,000	$ 5,000	100.00%	
Professional, IT Services	$ 106,300	$ 93,100	$ 79,650	14.18%	
Professional, Accounting Services	$ 45,000	$ 45,000	$ 42,000	0.00%	
Professional, Doc. Imaging Svcs	$ 1,500	$ 1,500	$ 1,500	0.00%	
Computer Hardware Maintenance	$ 3,000	$ 3,000	$ 3,000	0.00%	
Software Maintenance&Support	$ 217,000	$ 197,000	$ 181,500	10.15%	
Mailing Equipment Rental	$ 6,000	$ 6,000	$ 4,500	0.00%	
Printing Equipment Rental	$ 45,000	$ 45,000	$ 45,000	0.00%	
Contract Services	$ 279,000	$ 245,000	$ 219,050	13.88%	
Total Contractual Expense	$ 1,398,100	$ 1,271,900	$ 1,115,260	9.92%	
CAPITAL EXPENSE					
Computer Hardware	$ 58,000	$ 78,000	$ 78,000	-25.64%	
Office Furniture	$ 15,000	$ 15,000	$ 5,000	0.00%	
Office Equipment	$ 15,000	$ 15,000	$ 15,000	0.00%	
Total Capital Expense	$ 88,000	$ 108,000	$ 98,000	-18.52%	
DEBT SERVICE					
Debt Service Interest	$ 52,075	$ 56,154	$ 60,110	-7.26%	
Debt Service Principal	$ 134,294	$ 130,215	$ 126,259	3.13%	
Total Debt Service	$ 186,369	$ 186,369	$ 186,369	0.00%	
TOTAL BUDGET	$ 6,964,392	$ 6,165,915	$ 5,687,252	12.95%	
Percent Change	12.9499%	8.4164%	7.4799%		

Brazos Central Appraisal District
2027 Preliminary Operating Budget
$6,964,392