BURNET COUNTY COMMISSIONERS COURT

Jim Luther. Jr	**Damon Beierle**	**Bryan Wilson**	**Chad Collier**	**Joe Don Dockery**
Precinct 1	***Precinct 2***	***County Judge***	***Precinct 3***	***Precinct 4***

An agenda packet containing detailed information on the items listed below is distributed to the County Judge, Commissioners, and County Clerk the Friday preceding the meeting. The agenda packet is also posted on the county website at www.burnetcountytexas.org, under Public Meetings. A hard copy of the agenda packet is available in the County Clerk's office. Our Mission Statement: The mission of Burnet County is to maintain overall efficient and effective management of county resources while providing the services mandated by state and federal law and desired by the citizens of Burnet County.

SPECIAL SESSION MEETING DATE: Wednesday AUGUST 5, 2026
MEETING TIME: 9:00 a.m.
MEETING PLACE: Agrilife Auditorium located at 607 N Vanderveer St, Burnet, Texas

Amended

1. Call to Order

2. Invocation and Pledge of Allegiance to the Flags

3. Public Comments - Pursuant to Texas Government Code 551.007 and the Burnet County commissioners court Rules of Decorum, any person may make comment on any item not appearing on the agenda. Any comments made will not be addressed by the commissioners court during the Public Comments agenda item. Public Comments are limited to three (3) minutes per person.

4. Discuss, consider, and take appropriate action regarding a burn ban for the unincorporated areas of Burnet County. (Wilson)

5. Discuss, consider, and take appropriate action regarding budget inner departmental line item transfers:
   (a) Road & Bridge Precinct 4 transferring $1,800 from Operating Supplies, fund 340-6140-3300, to Contract Labor, fund 340-6140-4920, to cover a shortage for work on CR 421A;
   (b) Bertram Library transferring $382 from Conference/ Dues/ training, fund 200-6400-4270, and $217.42 from Operating Supplies, fund 200-6400-3300, a total of $599.42, to Machine Equipment, fund 200-6500-5750, to purchase a patron self-check out computer.
   (Wilson)

6. Discuss, consider, and take appropriate action for the authorization of payment of claims previously approved by the County Auditor:

(a) Expense Reports.
(Wilson)

7. Discuss, consider, and take appropriate action regarding invoices without Purchase Orders or contracts as required in Local Government Code § 113.901:
(a) District Attorney's Office for travel expenses related to Prosecutor Trial Skills Course, in an amount not to exceed $1,504.95.
(Wilson)

8. Discuss, consider, and take appropriate action on setting a date and time to hold a public hearing on the FY27 budget and authorize Burnet County to publish notices of the public hearing, tax rate, and elected official salaries in local newspapers. (Wilson)

9. Discuss, consider, and take appropriate action for:
(a) Setting salaries and compensation for the FY27 Burnet County proposed budget regarding:
(i) Chief Public Defender;
(ii) Elections Administrator; and
(iii) Chief Magistrate; and
(b) Remove appointed positions from Step & Grade classification.
(Wilson)

10. Discuss, consider, and take appropriate action for the use and calculation of the FY27 Burnet County proposed budget regarding the following departments:
(a) 33rd and 424th District Attorney's Office;
(b) Public Defender's Office;
(c) Probation;
(d) Justice of the Peace Precinct 1;
(e) Justice of the Peace Precinct 2;
(f) Justice of the Peace Precinct 3;
(g) Justice of the Peace Precinct 4;
(h) County Attorney;
(i) Magistrate.
(Wilson)

11. Discuss, consider, and take appropriate action regarding the Burnet County Budget Policy, Fund Overview, and Expenditure Accounts Descriptions, including the following section:
(a) I. General Policies # 9 - The maximum travel reimbursements will be according to the current fiscal year U.S. General Services Administration's daily lodging, meals, and incidental expenses rates;
(b) II. Revenue and Transfer Policies # 5 - Line item transfer amount - $1,000 subject to Auditor approval;
(c) VII. Fleet Policies - Add documentation requirement for vehicle take-home policy.
(Wilson)

12. Discuss, consider, and take appropriate action regarding the Burnet County Personnel Policy & Employee Handbook, including the following sections:
(a) 7.06 County Vehicles Usages - General Guidelines - Commute vehicles policies and rules;
(b) 2.06 Working Hours - Appointed officials 40 hour standard work week;
(c) 11.03 Lodging Cost - Lodging expenses applicable to GSA lodging rate for the travel location.
(Wilson)

13. Acknowledgement of Receipt:
(a) Marble Falls EMS Quarterly Update - July 2026;
(b) Letter regarding Federal Highway Association Emergency Relief Funding for TxDOT regarding the July 2026 flood;
(c) U.S. Department of Treasury, State and Local Fiscal Recovery Funds (SLFRF) Notification of Compliance with Award Closeout Process;
(d) TCEQ Notice of Receipt of Application and Intent to Obtain Water Quality Permit;
(e) Capital Area Council of Governments Notice of Membership Dues;
(f) City of Burnet Notice of Survey Services for Alleyways;
(g) BCAD Reappraisal Plan for 2027-2028;

(h) BCAD FY27 Adopted Budget;
(i) PEC Utility Connections - July 20, 2026;
(j) PEC Utility Connections - July 27, 2028; and
(k) 2026 Certification of Appraisal Rolls.
(Wilson)

14. Calendar Review.

15. Adjournment

The Commissioners' Court reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters as authorized by the Texas Government Code including, but not limited to, Sections: 551.071 (Consultation with Attorney) 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations) Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues). Compliance with the Americans with Disabilities Act, Burnet County will provide for reasonable accommodations for persons attending Commissioners' Court. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Ms. Madeline Parker, Commissioners' Court Coordinator, at (512) 715-5276. Please note, the location of the meeting is subject to change based upon availability of the Courtroom. If meeting location is changed, notice at the above meeting location shall be posted to ensure public access to meeting is granted.

Posted by 5:00 o'clock P.M. on the 30th day of July, 2026
COMMISSIONERS COURT, BURNET COUNTY, TEXAS

CLERK OF THE COURT

COUNTY JUDGE

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **5.**

Meeting Date: 08/05/2026

Subject

Discuss, consider, and take appropriate action regarding budget inner departmental line item transfers:

(a) Road & Bridge Precinct 4 transferring $1,800 from Operating Supplies, fund 340-6140-3300, to Contract Labor, fund 340-6140-4920, to cover a shortage for work on CR 421A;

(b) Bertram Library transferring $382 from Conference/ Dues/ training, fund 200-6400-4270, and $217.42 from Operating Supplies, fund 200-6400-3300, a total of $599.42, to Machine Equipment, fund 200-6500-5750, to purchase a patron self-check out computer.

(Wilson)

Attachments

8.5.26 LIT, RB4

LIT Bertram Library

THE COUNTY OF BURNET
BURNET, TEXAS 78611

FY 2026

DATE: ~~7/28/26~~ 8-5-26 CD
(Commissioners Court Date)

TO : **HONORABLE COMMISSIONERS COURT OF BURNET COUNTY**

FROM: Joe Don Dockery

I SUBMIT TO YOU FOR YOUR CONSIDERATION THE FOLLOWING BUDGET ☐ **LINE ITEM TRANSFERS** ☐ **AMENDMENTS**

	FUND/DEPT	LINE ITEM	GEN LEDGER #	AMOUNT
FROM:	340	OPERATING SUPPLIES	340-6140-3300	1,800.00
TO:	340	CONTRACT LABOR	340-6140-4920	1,800.00

REASON: To cover shortage for work on CR 421A

111.011 Changes in Budget for County Purposes of the Local Government Code.

DEPARTMENT HEAD

COUNTY AUDITOR

APPROVED: COMMISSIONERS COURT

ATTEST: COUNTY CLERK

THE COUNTY OF BURNET
BURNET, TEXAS 78611

FY 2026

DATE: 8/11/26
(Commissioners Court Date)

TO : **HONORABLE COMMISSIONERS COURT OF BURNET COUNTY**

FROM: Mary Seaman - Bertram Library

I SUBMIT TO YOU FOR YOUR CONSIDERATION THE FOLLOWING BUDGET ☑ **LINE ITEM TRANSFERS** ☐ **AMENDMENTS**

	FUND/DEPT	LINE ITEM	GEN LEDGER #	AMOUNT
FROM:	200	Conference/Dues/Training	200-6500-4270	$382
	200	Operating Supplies	200-6500-3300	$217.42
TO:	200	Machine/Equipment	200-6500-5750	$599.42

REASON: To purchase a patron self- check out computer

111.011 Changes in Budget for County Purposes of the Local Government Code.

M Seaman
DEPARTMENT HEAD

Kelley Glasser
COUNTY AUDITOR

APPROVED: COMMISSIONERS COURT

ATTEST: COUNTY CLERK

Gmail

Cindy Dalrymple <cdalrymple@burnetcountytexas.org>

Re: Line item transfer

1 message

Mary Seaman <mseaman@burnetcountylibrary.org> Wed, Jul 29, 2026 at 12:03 PM
To: Cindy Dalrymple <cdalrymple@burnetcountytexas.org>
Cc: Kelley Glaeser <kglaeser@burnetcountytexas.org>

I apologize, wrong attachment.

On Wed, Jul 29, 2026 at 12:02 PM Mary Seaman <mseaman@burnetcountylibrary.org> wrote:
Here you go. Thanks, Cindy!

On Wed, Jul 29, 2026 at 11:25 AM Cindy Dalrymple <cdalrymple@burnetcountytexas.org> wrote:
Hi, Mary,
If you will complete the attached line item transfer form I will submit it for August 11. Have a good day, Cindy

On Tue, Jul 28, 2026 at 2:31 PM Mary Seaman <mseaman@burnetcountylibrary.org> wrote:
Hey Cindy,

Will this be on the next court agenda?

Thanks,

On Thu, Jul 23, 2026 at 4:02 PM Cindy Dalrymple <cdalrymple@burnetcountytexas.org> wrote:
Kelley,
Do you see any problem with the following line item transfer for Bertram Library?

Mary, if approved we can get this on the 8-11-26 meeting. Have a good afternoon, Cindy

Conference (200-6500-4270) **$382** and Operating (200-6500-3300) **$217.42** to Machine/Equipment which has **$973.53 (approved by Florence & Amanda)**

On Thu, Jul 23, 2026 at 2:54 PM Mary Seaman <mseaman@burnetcountylibrary.org> wrote:
I did check with both Amanda and Florence before requesting and they are not needing funds from either of these line items.

Thanks,

On Thu, Jul 23, 2026 at 1:56 PM Cindy Dalrymple <cdalrymple@burnetcountytexas.org> wrote:
Hi, Mary,
I am fairly certain the funds in 5750 were moved there for the purchases for Amanda Rose. You might check with her & Florence to see if they have ordered everything they planned to, and if the funds are available for use. Amanda had a big list and did a couple of budget adjustments to utilize the revenue from Spicewood Library. Let me know what you find out. Have a good afternoon, Cindy

On Thu, Jul 23, 2026 at 1:11 PM Mary Seaman <mseaman@burnetcountylibrary.org> wrote:
Okay, what about a transfer from Conference (200-6500-4270) **$382** and Operating (200-6500-3300) **$217.42** to Machine/Equipment which has **$973.53**?

On Thu, Jul 23, 2026 at 11:52 AM Cindy Dalrymple <cdalrymple@burnetcountytexas.org> wrote:
Hi, Mary,
The funds in 200-6520-4540 were from Spicewood Library revenue to be used for specific purchases and we can only use it for the approved items. Sorry! CD

---------- Forwarded message ---------
From: **Cindy Dalrymple** <cdalrymple@burnetcountytexas.org>
Date: Fri, May 1, 2026 at 3:18 PM
Subject: Re: Spicewood Library supplies
To: Amanda Rose <arose@burnetcountylibrary.org>

SHI GS

Pricing Proposal
Quotation #: 27774941
Created On: 7/21/2026
Valid Until: 7/31/2026

TX-County of Burnet

Greg Harris
220 S Pierce St.
Burnet, TX 78611
United States
Phone: (512) 715-5286
Email: GHarris@BurnetCountyTexas.org

Inside Account Executive

Enrico Borromeo
290 Davidson Ave
Somerset, NJ 08873
Phone: 732-584-4466
Email: enrico_borromeo@shi.com

All Prices are in US Dollar (USD)

	Product	Qty	Your Price	Total
1	PRO24AIO QC24250 OLINDAA65FCTO Dell - Part#: 3000205033726.1 Contract Name: Dell Contract #: DIR-CPO-5371 Subcontract #: C000001288019	1	$1,572.95	$1,572.95

Subtotal	$1,572.95
Shipping	$0.00
Total	$1,572.95

Additional Comments

Dell has a no-returns policy on all hardware products. If an item is DOA, missing, wrong, or visibly damaged in transit, SHI must be notified within 20 days.

Please ensure the Ship To address is accurate prior to PO submission. Once processed, address changes are not permitted

Maximize your technology's lifecycle with SHI's services to recover, redeploy, remarket, and recycle your devices. For more information, contact AssetRecoveryServices@SHI.com

Dell has a no-returns policy on all hardware products. If an item is DOA, missing, wrong, or visibly damaged in transit, SHI must be notified within 20 days.

Due to ongoing global component shortages affecting memory, storage, and other critical hardware, OEMs have implemented updated policies allowing for price adjustments up until the time of shipment. Accordingly, quoted prices and lead times are subject to change prior to shipment. We remain committed to keeping you informed of any changes and will communicate promptly as updates occur.

Thank you for choosing SHI-GS! To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order. For any additional Information including Hardware, Software and Services Contracts, please contact an SHI-GS Inside Sales Representative at (800) 870-6079.

SHI Government Solutions, Inc. is 100% Minority Owned, Woman Owned Business.
TAX ID# 22-3695478; DUNS# 14-724-3096

The products offered under this proposal are resold in accordance with the terms and conditions of the Contract referenced under that applicable line item.

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **6.**

Meeting Date: 08/05/2026

Subject

Discuss, consider, and take appropriate action for the authorization of payment of claims previously approved by the County Auditor:
(a) Expense Reports.
(Wilson)

Attachments

AUGUST 5 CC EXPENSE REPORT

Fund Summary

Fund		Expense Amount
100 - GENERAL		23,799.70
290 - GRANTS		23,718.16
720 - TAX NOTES 2020		19,479.27
880 - FIDUCIARY (TRUST & AGENCY)		257.56
	Grand Total:	**67,254.69**

Account Summary

Account Number	Account Name	Expense Amount
100-1820-0000	FINE & FEE ACCOUNT JP	350.00
100-4000-3300	OPERATING SUPPLIES	36.98
100-4090-4010	PROFESSIONAL SERVICE	20,641.13
100-4090-4990	MISCELLANEOUS	1,266.64
100-4850-4270	CONFERENCE/DUES/TRA	1,504.95
290-4060-3311	SUPPLIES- EM KITS	23,718.16
720-4090-5300	BUILDINGS	19,479.27
880-2080-2070	DCLK-VICTIM RESTITTUT	257.56
	Grand Total:	**67,254.69**

Project Account Summary

Project Account Key		Expense Amount
None		67,254.69
	Grand Total:	**67,254.69**

Expense Approval Register

Burnet County, TX

et: AP 25833 - PAID CLAIMS CC AUGUST 5, 2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - GENERAL					
TRALIANT HOLDINGS, LLC	INV027497	08/05/2026	NDEP- DISABILITY TRAINING	100-4090-4990	1,266.64
BRINKLEY SARGENT WIGINT	22605.01-3	08/05/2026	NDEP-FACILITIES MASTER PL	100-4090-4010	20,125.00
BRINKLEY SARGENT WIGINT	22605.01-3	08/05/2026	NDEP-FACILITIES MASTER PL	100-4090-4010	516.13
JOSEPH DONOHUE	226-0313	08/05/2026	RFND OVERPAYMENT CS # 2	100-1820-0000	350.00
AMAZON CAPITAL SERVICES,	19R7-9JXG-FV4D	08/05/2026	CJ- 18 PACK OF CERTIFICATE	100-4000-3300	36.98
DAVID GOLDEN	7/28/26	08/05/2026	DA-REIMB LDG PROSECUTER	100-4850-4270	1,504.95
				Fund 100 - GENERAL Total:	**23,799.70**
Fund: 290 - GRANTS					
AMAZON CAPITAL SERVICES,	11HG-316N-9HQL	08/05/2026	EM- EMERGENCY KITS, FIRST	290-4060-3311	7,602.46
AMAZON CAPITAL SERVICES,	1RQJ-PTGJ-TPWY	08/05/2026	EM- EMERGENCY KITS, 625 R	290-4060-3311	7,856.60
AMAZON CAPITAL SERVICES,	1KYH-1J6C-49RC	08/05/2026	EM- EMERGENCY KITS, 625 R	290-4060-3311	6,436.62
AMAZON CAPITAL SERVICES,	1TKM-H79C-4VQJ	08/05/2026	EM- EMERGENCY KITS, FIRST	290-4060-3311	1,688.50
AMAZON CAPITAL SERVICES,	149F-HRDY-G4VK	08/05/2026	EM- EMERGENCY KITS, 625 R	290-4060-3311	66.99
AMAZON CAPITAL SERVICES,	1F1D-R7NR-9PWR	08/05/2026	EM- EMERGENCY KITS, 625 R	290-4060-3311	66.99
				Fund 290 - GRANTS Total:	**23,718.16**
Fund: 720 - TAX NOTES 2020					
POOLE CONSTRUCTION INC.	14	08/05/2026	NDEP, 720 TAX NOTE-127 JAC	720-4090-5300	19,479.27
				Fund 720 - TAX NOTES 2020 Total:	**19,479.27**
Fund: 880 - FIDUCIARY (TRUST & AGENCY)					
JEAN NICOLE STUART	9274 JUNE 26	08/05/2026	DCLK-BILL RAY BRADEN	880-2080-2070	257.56
				Fund 880 - FIDUCIARY (TRUST & AGENCY) Total:	**257.56**
				Grand Total:	**67,254.69**

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **7.**

Meeting Date: 08/05/2026

Subject

Discuss, consider, and take appropriate action regarding invoices without Purchase Orders or contracts as required in Local Government Code § 113.901:
(a) District Attorney's Office for travel expenses related to Prosecutor Trial Skills Course, in an amount not to exceed $1,504.95.
(Wilson)

Attachments

Invoice

P.O. # n/a
Acct. # 100-4850-4270
Audit JG
Input

BURNET COUNTY TRAVEL EXPENSE REPORT

MUST COMPLETE IMMEDIATELY UPON RETURN **MUST ATTACH A COPY OF AGENDA**

PERSONAL MILES COUNTED BY SHORTEST ROUTE @ .725/MI (1/1/26)

MEALS: Employees or officials traveling outside of the county may be reimbursed meal expenses. A maximum of $63.00 prorated per diem per day allowed for meals.
BREAKFAST: 6:30AM-7:30AM = **$16.00** LUNCH: 12:00PM-1:00PM = **$19.00**, DINNER: 7:00PM-8:00PM = **$28.00**.
Per diem travel (OVERNIGHT REQUIRED) no receipts required. **Non Per Diem travel** (DAY TRIP) receipts **required**.

LODGING: Reimbursement for lodging shall be made, upon presentation of a room receipt, for actual expenses and will be paid upon approval of the Department Head. For offic al conferences, conventions, seminars and other such official functions, reimbursement will be made at the actual rate charged by the basic hotel or overflow hotel where the meeting is held, upon presentation of room receipt.

EMPLOYEE: David Golden DEPT: DA

PURPOSE OF TRAVEL: Prosecutor Trial Skills Course

DESTINATION: Austin

DEPARTURE DATE/TIME: 7/12/26 RETURN DATE/TIME: 7/17/26

DATE	BREAKFAST	LUNCH	DINNER	LODGING	DAILY TOTAL
7/12/26	$	$	$	$296.66	$296.66
7/13/26	$	$	$	$296.66	$296.66
7/14/26	$	$	$	$296.66	$296.66
7/15/26	$	$	$	$296.66	$296.66
7/16/26	$	$	$	$296.66	$296.66
TOTAL MEALS & LODGING:					$1,483.30

TRAVEL & TRANSPORTATION			
PUBLIC (ATTACH RECEIPT)			$
PERSONAL AUTO MILES	miles	@ .725/mi	$0.00
OTHER T&T (EXPLAIN & ATTACH RECEIPT)			$
TOTAL TRAVEL & TRANSPORTATION			$0.00

OTHER EXPENSES		
CONFERENCE REGISTRATION FEES (ATTACH RECEIPT & COPY OF PROGRAM)		$
OTHER EXPENSES (EXPLAIN & ATTACH RECEIPT)	Parking at hotel	$ 21.65
TOTAL OTHER EXPENSES		$0.00

TOTAL MEALS + T&T + OTHER EXPENSES	$~~1,483.30~~ $1,504.95
LESS: TOTAL ADVANCE ON EXPENSES	$
LESS: TOTAL EXPENSES PAID W/ CO CREDIT CARD	$
TOTAL REQUEST FOR REIMBURSEMENT OR DUE TO COUNTY:	$~~1,483.30~~ $1,504.95

Bailey Kruger
SIGNATURE OF OFFICIAL OR DEPARTMENT HEAD

David L. Golden, Jr
SIGNATURE OF EMPLOYEE

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **10.**

Meeting Date: 08/05/2026

Subject

Discuss, consider, and take appropriate action for the use and calculation of the FY27 Burnet County proposed budget regarding the following departments:
(a) 33rd and 424th District Attorney's Office;
(b) Public Defender's Office;
(c) Probation;
(d) Justice of the Peace Precinct 1;
(e) Justice of the Peace Precinct 2;
(f) Justice of the Peace Precinct 3;
(g) Justice of the Peace Precinct 4;
(h) County Attorney;
(i) Magistrate.
(Wilson)

Attachments

Budget Session Number 4

Burnet County Commissioners Court
Budget Session 4
08/05/2026

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4510 - JP #1	100-4510-1010	ELECTED OFFICIAL		$ 90,541.89	$ 90,541.89	$ 90,541.89	$ 95,974.40		$ 95,974.40
	100-4510-1040	CLERK/SUPPORT STAFF		$ 61,177.80	$ 63,945.02	$ 63,945.02	$ 67,808.00		$ 67,808.00
		Court Clerk Group 62 to Chief Court Clerk Group 66 (Step 5)					$ 10,192.00		
		Court Clerk Group 60 to Group 63 (Step 4) - FULL TIME					$ 62,004.80		
		Clerk/ Support Staff - Grade 62							
	100-4510-1070	PART TIME		$ -	$ 28,000.00	$ 28,000.00	$ -		
	100-4510-1100	LONGEVITY		$ 5,360.00	$ 5,840.00	$ 5,840.00	$ 6,240.00		$ 6,240.00
	100-4510-1930	TRAVEL ALLOWANCE		$ 6,000.03	$ 6,000.00	$ 6,000.00	$ 6,000.00		$ 6,000.00
	100-4510-1990	OVERTIME		$ 10.97	$ 150.00	$ 150.00	$ 150.00		$ 150.00
	100-4510-2010	FICA/MDCR		$ 12,017.46	$ 12,100.00	$ 12,100.00	$ 12,750.00		$ 12,750.00
	100-4510-2020	GROUP INSURANCE		$ 25,684.80	$ 28,000.00	$ 28,000.00	$ 30,500.00		$ 30,500.00
	100-4510-2030	RETIREMENT	2 Units	$ 16,963.87	$ 17,000.00	$ 17,000.00	$ 17,500.00		$ 17,500.00
	100-4510-2040	WORKERS COMP INSURANCE		$ 284.45	$ 600.00	$ 600.00	$ 600.00		$ 600.00
	100-4510-2050	UNEMPL INSURANCE		$ 32.27	$ 400.00	$ 400.00	$ 150.00		$ 150.00
	100-4510-2070	SUPPLEMENTAL DEATH BENEFIT		$ 350.13	$ 500.00	$ 500.00	$ 500.00		$ 500.00
	100-4510-3300	OPERATING SUPPLIES		$ 1,999.85	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4510-4270	CONFERENCE/DUES/TRAINING		$ 1,481.53	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4510-4600	OFFICE RENT		$ 24,000.00	$ -	$ -	$ -		
	100-4510-5750	MACH/EQUIP (INVENTORIED)		$ 1,499.00	$ -	$ -	$ -		
	230-4510-4770	JP1 TECHNOLOGY		$ 5,004.10	$ -	$ -	$ -		
					$ 259,076.91	**$ 259,076.91**	**$ 316,369.20**		

Burnet County Commissioners Court
Budget Session 4
08/05/2026

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4520 - JP #2	100-4520-1010	ELECTED OFFICIAL		$ 90,541.89	$ 90,541.89	$ 90,541.89	$ 95,974.40	COLA for '25 Plus 2.8% COLA '26	$ 95,974.40
	100-4520-1040	CLERK/SUPPORT STAFF		$ 114,011.82	$ 118,420.22	$ 118,420.22	$ 125,611.20	PLUS COLA and Step	$ 125,611.20
		Court Clerk - Grade 62							
		Juvenile Case Manager - Grade 60							
		Court Clerk Group 62 to Chief Clerk Group 66 (Step 8)					$ 10,795.20	Supporting Docs for Reclass	
		Juvenile Case Manager Group 60 to Court Clerk Group 63 (Step 5)					$ 8,153.60		
		NEW Part-Tome Juvenile Case Manager (20 hours) Group 63 (Step 5)					$ 31,314.40	BCISD contributes	
	100-4520-1100	LONGEVITY		$ 6,900.00	$ 8,060.00	$ 8,060.00	$ 8,360.00		$ 8,360.00
	100-4520-1930	TRAVEL ALLOWANCE		$ 6,000.03	$ 6,000.00	$ 6,000.00	$ 6,000.00		$ 6,000.00
	100-4520-1990	OVERTIME		$ 755.41	$ 150.00	$ 150.00	$ 150.00		$ 150.00
	100-4520-2010	FICA/MDCR		$ 15,312.50	$ 16,500.00	$ 16,500.00	$ 17,200.00		$ 17,200.00
	100-4520-2020	GROUP INSURANCE		$ 38,527.20	$ 42,000.00	$ 42,000.00	$ 45,750.00		$ 45,750.00
	100-4520-2030	RETIREMENT		$ 22,682.74	$ 22,700.00	$ 22,700.00	$ 23,500.00		$ 23,500.00
	100-4520-2040	WORKERS COMP INSURANCE		$ 379.84	$ 500.00	$ 500.00	$ 500.00		$ 500.00
	100-4520-2050	UNEMPL INSURANCE		$ 60.11	$ 200.00	$ 200.00	$ 200.00		$ 200.00
	100-4520-2070	SUPPLEMENTAL DEATH BENEFIT		$ 468.18	$ 600.00	$ 600.00	$ 600.00		$ 600.00
	100-4520-3300	OPERATING SUPPLIES		$ 571.48	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4520-4220	FLOAT CLERK TRAINING		$ 700.00	$ 700.00	$ 700.00	$ 700.00		
	100-4520-4270	CONFERENCE/DUES/TRAINING		$ 1,478.00	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4520-4620	COPIER RENTAL		$ 2,365.97	$ 1,232.00	$ 1,232.00	$ 1,232.00		
	100-4520-5750	MACH/EQUIP (INVENTORIED)		$ 1,069.99	$ -	$ -	$ -		
	230-4520-4770	JP2 TECHNOLOGY		$ 2,929.13	$ -	$ -	$ 7,120.64		
		Laptops	$ 7,120.64					and Docking Stations (Current	
					$ 313,604.11	**$ 313,604.11**	**$ 389,161.44**		

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4530 - JP #3	100-4530-1010	ELECTED OFFICIAL		$ 90,541.89	$ 90,541.89	$ 90,541.89	$ 95,869.16	Includes 3% COLA for '25 Plus 2.8% COLA '26 PLUS COLA and Step	$ 95,974.40
	100-4530-1040	CLERK/SUPPORT STAFF		$ 109,583.59	$ 114,192.00	$ 114,192.00	$ 120,556.80		$ 120,556.80
		Court Clerk - Grade 60							
		Court Clerk - Grade 62							
		Chief Court Clerk from Group 62 to Group 66 (Step 5)					$ 10,192.00	Supporting Docs for Reclass	
		Court Clerk from Group 60 to Group 63 (Step 4)					$ 8,049.60		
	100-4530-1100	LONGEVITY		$ 1,940.00	$ 3,020.00	$ 3,020.00	$ 3,740.00		$ 3,740.00
	100-4530-1930	TRAVEL ALLOWANCE		$ 6,000.03	$ 6,000.00	$ 6,000.00	$ 6,000.00		$ 6,000.00
	100-4530-1990	OVERTIME		$ -	$ 1,200.00	$ 1,200.00	$ 1,200.00		$ 1,200.00
	100-4530-2010	FICA/MDCR		$ 14,627.31	$ 16,000.00	$ 16,000.00	$ 16,750.00		$ 16,750.00
	100-4530-2020	GROUP INSURAN	3 Units	$ 38,527.20	$ 42,000.00	$ 42,000.00	$ 45,750.00		$ 45,750.00
	100-4530-2030	RETIREMENT		$ 21,605.93	$ 23,000.00	$ 23,000.00	$ 23,200.00		$ 23,200.00
	100-4530-2040	WORKERS COMP INSURANCE		$ 363.18	$ 600.00	$ 600.00	$ 600.00		$ 500.00
	100-4530-2050	UNEMPL INSURANCE		$ 55.84	$ 200.00	$ 200.00	$ 200.00		$ 150.00
	100-4530-2070	SUPPLEMENTAL DEATH BENEFIT		$ 446.06	$ 500.00	$ 500.00	$ 500.00		$ 500.00
	100-4530-3300	OPERATING SUPPLIES		$ 689.38	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4530-4250	TRAVEL/MILEAGE		$ 708.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	100-4530-4270	CONFERENCE/DUES/TRAINING		$ 787.02	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4530-4620	COPIER RENTAL		$ 567.21	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	230-4530-4770	JP3 TECHNOLOGY		$ 482.73	$ 720.00	$ 720.00	$ 4,280.32	1 Laptop and Docking Station	
		Laptop	$ 3,560.32						
		Technology	$ 720.00						
					$ 307,973.89	**$ 307,973.89**	**$ 346,887.88**		

Burnet County Commissioners Court
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Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4540 - JP #4	100-4540-1010	ELECTED OFFICIAL		$ 90,541.89	$ 90,541.89	$ 90,541.89	$ 95,974.40		$ 95,974.40
	100-4540-1040	CLERK/SUPPORT STAFF		$ 110,338.71	$ 117,901.20	$ 117,901.20	$ 124,467.20		$ 124,467.20
		Court Clerk - Grade 60							
		Court Clerk - Grade 62							
		Court Clerk from Group 62 to Chief Court Clerk Group 66 (Step 8)					$ 10,420.80		
		Court Clerk Group 60 to Group 63 (Step 5)					$ 8,153.60		
	100-4540-1070	PART/TIME		$ 1,980.60	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	100-4540-1100	LONGEVITY		$ 6,000.00	$ 2,640.00	$ 2,640.00	$ 2,880.00		$ 2,880.00
	100-4540-1930	TRAVEL ALLOWANCE		$ 6,000.03	$ 6,000.00	$ 6,000.00	$ 6,000.00		$ 6,000.00
	100-4540-1990	OVERTIME		$ 53.32	$ 150.00	$ 150.00	$ 150.00		$ 150.00
	100-4540-2010	FICA/MDCR		$ 15,236.75	$ 16,500.00	$ 16,500.00	$ 17,000.00		$ 17,000.00
	100-4540-2020	GROUP INSURAN	3 Units	$ 36,889.50	$ 42,000.00	$ 42,000.00	$ 45,750.00		$ 45,750.00
	100-4540-2030	RETIREMENT		$ 22,332.48	$ 23,000.00	$ 23,000.00	$ 23,500.00		$ 23,500.00
	100-4540-2040	WORKERS COMP INSURANCE		$ 374.64	$ 500.00	$ 500.00	$ 500.00		$ 500.00
	100-4540-2050	UNEMPL INSURANCE		$ 63.97	$ 200.00	$ 200.00	$ 200.00		$ 200.00
	100-4540-2070	SUPPLEMENTAL DEATH BENEFIT		$ 460.91	$ 500.00	$ 500.00	$ 500.00		$ 500.00
	100-4540-3300	OPERATING SUPPLIES		$ 1,027.33	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4540-4250	TRAVEL/MILEAGE		$ 220.18	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	100-4540-4270	CONFERENCE/DUES/TRAINING		$ 1,481.40	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-4540-4620	COPIER RENTAL		$ 460.58	$ 1,960.00	$ 1,960.00	$ 1,960.00		
	230-4540-4770	JP4 TECHNOLOGY		$ 482.73	$ 720.00	$ 720.00	$ 11,401.86		
		Computers/ Laptop	$ 10,681.86					with 3 Units - Need 3 Laptops	
		Technology	$ 720.00						
					$ 312,613.09	**$ 312,613.09**	**$ 358,857.86**	**$ -**	

Burnet County Commissioners Court
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Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4750 - COUNTY ATTORNEY	100-4750-1010	ELECTED OFFICIAL		$ 126,054.98	$ 166,700.00	$ 166,700.00	$ 176,702.00	As Determined by Court	$ 176,702.00
	100-4750-1040	CLERK/SUPPORT STAFF		$ 285,308.29	$ 298,276.80	$ 298,276.80	$ 315,286.00	As Determined by Court	$ 315,286.00
		Executive Director	1 Unit	69 step 9					
		Legal Assistant - G	1 Unit	60 step 5					
		Legal Assistant - G	2 Units	60 step 9					
		Victim Coordinator	1 Unit	60 step 5					
	100-4750-1100	LONGEVITY		$ 13,880.00	$ 15,560.00	$ 15,560.00	$ 17,160.00	$ 17,160.00	$ 17,160.00
	100-4750-1200	ASSISTANT COUNTY ATTORNEY		$ 376,822.74	$ 407,886.80	$ 407,886.80	$ 419,763.60	$ 419,763.60	$ 419,763.60
		Assistant County A	2 units						
		Assistant County A	1 unit						
		First Assistant - Gr	1 Unit						
	100-4750-1960	SALARY SUPPLEMENT-COUNTY AT		$ 27,999.92	$ 35,000.00	$ 35,000.00	$ 35,000.00	As Determined by Court	$ 35,000.00
	100-4750-1970	ASSIST PROSECUTOR LONG PAY		$ 4,760.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	As Determined by State	$ 2,400.00
	100-4750-1990	OVERTIME		$ 18.50	$ -	$ -	$ -	As Determined by Court	$ -
	100-4750-2010	FICA/MDCR		$ 60,447.86	$ 67,962.00	$ 67,962.00	$ 70,000.00	As Determined by Court	$ 70,000.00
	100-4750-2020	GROUP INSURANCE		$ 123,870.86	$ 140,000.00	$ 140,000.00	$ 140,000.00	As Determined by Court	$ 152,500.00
	100-4750-2030	RETIREMENT		$ 86,511.12	$ 95,000.00	$ 95,000.00	$ 96,000.00	$ 96,000.00	$ 96,000.00
	100-4750-2040	WORKERS COMP INSURANCE		$ 939.47	$ 2,000.00	$ 2,000.00	$ 2,000.00	As Determined by Court	$ 2,000.00
	100-4750-2050	UNEMPL INSURANCE		$ 345.85	$ 1,000.00	$ 1,000.00	$ 1,000.00	As Determined by Court	$ 600.00
	100-4750-2070	SUPPLEMENTAL DEATH BENEFIT		$ 1,786.19	$ 2,000.00	$ 2,000.00	$ 2,100.00	$ 2,100.00	$ 2,100.00
	100-4750-3300	OPERATING SUPPLIES		$ 2,830.11	$ 10,567.00	$ 10,567.00	$ 5,500.00		
	100-4750-4010	PROFESSIONAL SERVICES		$ 1,200.00	$ 3,900.00	$ 3,900.00	$ 3,500.00		
	100-4750-4200	TELEPHONE/CELL/MOBILE BB		$ 482.73	$ -	$ -	$ -		
	100-4750-4250	TRAVEL/MILEAGE		$ 1,676.20	$ 2,500.00	$ 2,500.00	$ 3,000.00		
	100-4750-4270	CONFERENCE/DUES/TRAINING		$ 7,273.94	$ 6,250.00	$ 6,250.00	$ 7,250.00		
	100-4750-4520	REPAIR & MAINTENANCE		$ -	$ 114.00	$ 114.00	$ 114.00		
	100-4750-5710	MACH/EQUIP (CAPITAL)		$ -	$ 36,000.00	$ 36,000.00	$ 9,000.00		
	100-4750-5750	MACH/EQUIP (INVENTORIED)		$ 2,524.78	$ 1,000.00	$ 1,000.00	$ 1,000.00		
						$ 1,294,116.60	**$ 1,306,775.60**		

Burnet County Commissioners Court
Budget Session 4
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Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
	295-4750-1200	ASSISTANT COUNTY ATTORNEY		$ 6,734.20	$ -	$ -	$ -		
	295-4750-2010	FICA		$ 360.33	$ -	$ -	$ -		
	295-4750-2020	GROUP HEALTH		$ 749.14	$ -	$ -	$ -		
	295-4750-2030	RETIREMENT		$ 510.05	$ -	z	$ -		
	295-4750-2040	WORKERS COMP		$ 11.10	$ -	$ -	$ -		
	295-4750-2050	UNEMPLOYMENT		$ 2.83	$ -	$ -	$ -		
	295-4750-2070	SUPPLEMENTAL DEATH		$ 10.37	$ -	$ -	$ -		
	297-4750-1200	ASSISTANT COUNTY ATTORNEY		$ 145,605.20	$ 147,420.28	$ 147,420.28	$ 147,420.28	As dertmined by Auditor	
	297-4750-2010	FICA		$ 10,972.29	$ 11,277.65	$ 11,277.65	$ 11,277.65	As dertmined by Auditor	
	297-4750-2030	RETIREMENT		$ 15,519.24	$ 15,641.29	$ 15,641.29	$ 15,641.29	As dertmined by Auditor	
	297-4750-2040	WORKERS COMP		$ 108.52	$ 262.75	$ 262.75	$ 262.75	As dertmined by Auditor	
	297-4750-2050	UNEMPLOYMENT		$ 76.16	$ 73.71	$ 73.71	$ 73.71	As dertmined by Auditor	
	297-4750-2070	SUPPLEMENTAL DEATH		$ 320.32	$ 324.32	$ 324.32	$ 324.32	As dertmined by Auditor	
4752 - CO ATT DISCOVERY FEES	180-4752-4980	CO ATT DISCOVERY FEES		$ 197.45	$ -	$ -	$ -		
4762 - CO ATT CHECK COLLECTION	180-4762-4990	MISCELLANEOUS		$ 111.85	$ 1,500.00	$ 1,500.00	TBD		

Burnet County Commissioners Court
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Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4800 - PUBLIC DEFENDERS OFFICE	100-4800-1020	APPOINTED OFFICIAL		$ 127,784.53	$ 151,800.89	$ 151,800.89	$ 170,562.80		
		Public Defender - (	.89 Units						
	100-4800-1040	CLERK/SUPPORT STAFF		$ 185,816.83	$ 253,310.09	$ 253,310.09	$ 268,964.17		$ 268,964.17
		Executive Director	.89 Units						
		Legal Assistant - G	.89 Units						
		Mental Health Soci	.89 Units						
		Mental Health Soci	1 Unit						
		Data Analyst - Group 74					$ -	100% Funded by State for 2 Years	
	100-4800-1056	INVESTIGATOR/SGT		$ 72,828.21	$ 69,491.37	$ 69,491.37	$ 73,705.83		$ 73,705.83
	100-4800-1100	LONGEVITY		$ 12,045.13	$ 12,339.50	$ 12,339.50	$ 14,720.00		$ 14,720.00
	100-4800-1200	ATTORNEY		$ 686,883.38	$ 793,156.09	$ 793,156.09	$ 841,387.95		$ 841,387.95
		Assistant Attorney	.89 Units						
		Felony Attorney - G	3.17 Units						
		Misdemeanor Attor	.89 Units						
		Misdemeanor Attor	2.5 Units						
		Mental Health Attorney - Group 74					$ 26,103.04	Total: $126,713.80: 80% Grant year 1 - 20% County	
		Appellate Attorney - Group 74					$ 26,103.04	Total: $126,713.80: 80% Grant year 1 - 20% County	
	100-4800-1980	PAY EQUILIZER DUE TO SB22		$ 90,324.72	$ 95,106.80	$ 95,106.80	$ 95,106.80		$ 95,106.80
	100-4800-1990	OVERTIME		$ 8.14	$ -	$ -	$ -		
	100-4800-2010	FICA/MDCR		$ 87,455.39	$ 84,862.23	$ 84,862.23	$ 84,862.23		$ 84,862.23
	100-4800-2020	GROUP INSURAN	14 Units	$ 129,424.60	$ 192,037.36	$ 192,037.36	$ 192,037.36		$ 213,500.00
	100-4800-2030	RETIREMENT		$ 122,348.46	$ 173,748.09	$ 173,748.09	$ 173,748.09		$ 173,748.09
	100-4800-2040	WORKERS COMP INSURANCE		$ 2,455.33	$ 3,017.73	$ 3,017.73	$ 3,017.73		$ 3,017.73
	100-4800-2050	UNEMPL INSURANCE		$ 581.39	$ 823.02	$ 823.02	$ 823.02		$ 823.02
	100-4800-2070	SUPPLEMENTAL DEATH BENEFIT		$ 2,526.41	$ 3,657.85	$ 3,657.85	$ 3,657.85		$ 3,657.85

Burnet County Commissioners Court
Budget Session 4
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Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
	100-4800-3100	OFFICE SUPPLIES		$ 6,446.15	$ 9,601.87	$ 9,601.87	$ 9,601.87		
	100-4800-3110	POSTAGE		$ 390.51	$ 914.46	$ 914.46	$ 914.46		
	100-4800-3310	GASOLINE/DIESEL/OIL/ETC		$ 1,993.45	$ 5,000.00	$ 5,000.00	$ 10,000.00		
	100-4800-4200	TELEPHONE/CELL/MOBILE BB		$ 4,285.12	$ 9,144.00	$ 9,144.00	$ 9,144.00		
	100-4800-4270	TRAVEL/TRAINING/DUES/CONF		$ 12,215.48	$ 38,407.48	$ 38,407.48	$ 44,407.00		
	100-4800-4370	UTILITIES		$ 6,784.37	$ 12,802.00	$ 12,802.00	$ 12,802.00		
	100-4800-4510	VEHICLE REPAIR & MAINT		$ 547.31	$ 4,572.32	$ 4,572.32	$ 4,572.32		
	100-4800-4540	SUPPORT /LICENSING FEES		$ 1,154.72	$ -	$ -	$ -		
	100-4800-4610	COPIER LEASE		$ 3,022.23	$ 10,058.99	$ 10,058.99	$ 10,058.99		
		Copier					UNK	New Copier for Burnet Office	
	100-4800-5750	MACH/EQUIP (INVENTORIED)		$ 284.99	$ 15,369.99	$ 15,369.99	$ 15,369.99		
						$ 1,939,222.13	**$ 2,091,670.54**		
	290-4800-5750	MACH/EQUIPT (Inventoried)		$ -	$ 52,791.00	$ -	$ 52,791.00		
	299-4800-1040	CLERK SUPPORT STAFF		$ 62,231.83	$ -	$ -	$ 62,231.83		
	299-4800-2010	FICA		$ 4,198.08	$ -	$ -	$ 4,198.08		
	299-4800-2020	GROUP INSURANCE		$ 12,069.84	$ -	$ -	$ 12,069.84		
	299-4800-2030	RETIREMENT		$ 6,632.34	$ -	$ -	$ 6,632.34		
	299-4800-2040	WORKERS COMP		$ 110.75	$ -	$ -	$ 110.75		
	299-4800-2050	UNEMPLOYMENT		$ 30.87	$ -	$ -	$ 30.87		
	299-4800-2070	SUP DEATH BENEFIT		$ 136.85	$ -	$ -	$ 136.85		

Burnet County Commissioners Court
Budget Session 4
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Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4850 - DISTRICT ATTORNEY	100-4850-1010	SALARY SUPPLEMENT-DISTRICT A		$ 10,844.28	$ 14,250.00	$ 14,250.00	$ 25,000.00	Same as District Judge	
	100-4850-1040	CLERK/SUPPORT STAFF		$ 259,132.67	$ 272,491.34	$ 272,491.34	$ 289,096.68		$ 289,096.68
		Admin Assist - Gra	.57 Units						
		Admin Assist - Gra	.57 Units						
		Admin Assist - Gra	.57 Units						
		Admin Assist - Gra	.57 Units						
		Admin Assist - Gra	.57 Units						
		District Director - G	.57 Units						
		Executive Assistan	.57 Units						
		Vicitm Assistant Cc	.57 Units						
	100-4850-1056	INVESTIGATOR		$ 135,159.24	$ 142,414.28	$ 142,414.28	$ 151,073.05		$ 151,073.05
		Investigator - Grad	.57 Units						
		Investigator - Grad	.57 Units						
		Investigator - Grad	.57 Units						
	100-4850-1100	LONGEVITY		$ 9,529.27	$ 22,060.00	$ 22,060.00	$ 16,760.00		$ 16,760.00
	100-4850-1200	ATTORNEY		$ 581,332.26	$ 747,520.80	$ 747,520.80	$ 783,954.29		$ 783,954.29
		Felony Prosecutors	.57 Units						
		Felony Prosecutors	2.85 Units						
		Felony Prosecutors	1.14 Units						
		Felony Prosecutors	.57 Units						
		Felony Prosecutors	.57 Units						
		Felony Prosecutors	.57 Units						
		First Assistant DA -	.57 Units						
	100-4850-1970	ASSIST PROSECUTOR LONG PAY		$ 10,910.26	$ 13,097.00	$ 13,097.00	$ 13,097.00	$ 13,097.00	$ 13,097.00
	100-4850-1990	OVERTIME		$ 321.45	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
	100-4850-2010	FICA/MDCR		$ 71,663.07	$ 99,156.00	$ 99,156.00	$ 99,156.00		$ 99,156.00
	100-4850-2020	GROUP INSURAN	22 Units	$ 127,018.44	$ 198,312.00	$ 198,312.00	$ 198,312.00		$ 183,960.00
	100-4850-2030	RETIREMENT		$ 104,459.74	$ 130,319.00	$ 130,319.00	$ 130,319.00		$ 155,000.00
	100-4850-2040	WORKERS COMP INSURANCE		$ 3,445.82	$ 3,617.00	$ 3,617.00	$ 3,617.00		$ 3,000.00
	100-4850-2050	UNEMPL INSURANCE		$ 506.96	$ 2,894.00	$ 2,894.00	$ 2,894.00		$ 3,250.00
	100-4850-2070	SUPPLEMENTAL DEATH BENEFIT		$ 2,157.26	$ 3,738.00	$ 3,738.00	$ 3,738.00		$ 3,000.00

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
	100-4850-3300	OPERATING SUPPLIES		$ 12,511.04	$ 24,868.80	$ 24,868.80	$ 44,000.00		
	100-4850-4010	PROFESSIONAL SERVICES		$ 4,170.41	$ 19,782.00	$ 19,782.00	$ 52,000.00	(not shared expense) - Blanco	
	100-4850-4200	TELEPHONE/CELL/MOBILE BB		$ 4,033.78	$ 10,625.76	$ 10,625.76	$ 18,000.00	3 new cell phones for investigators	
	100-4850-4250	TRAVEL/MILEAGE		$ 8,431.33	$ 8,500.00	$ 8,500.00	$ 15,000.00		
	100-4850-4270	CONFERENCE/DUES/TRAINING		$ 5,347.25	$ 10,765.00	$ 10,765.00	$ 19,000.00		
	100-4850-4280	WITNESS EXPENSE		$ -	$ 2,833.00	$ 2,833.00	$ 5,000.00		
	100-4850-4520	REPAIR & MAINTENANCE		$ (684.97)	$ 7,000.00	$ 7,000.00	$ 12,500.00		
	100-4850-4620	COPIER RENTAL		$ 2,063.08	$ 14,000.00	$ 14,000.00	$ 14,000.00		
	100-4850-5750	MACH/EQUIP (INVENTORIED)		$ 4,142.98	$ 20,000.00	$ 20,000.00	$ 35,000.00		
						$ 1,771,243.98	**$ 1,934,517.02**		
	298-4850-1040	CLERK/SUPPORT STAFF		$ 11,105.71	$ 9,500.00	$ 9,500.00	$ 229,680.00	Combine all employees for supplement	
	298-4850-1056	INVESTIGATOR		$ 28,754.03	$ 28,000.00	$ 28,000.00	$ -		
	298-4850-1200	ATTORNEY		$ 144,816.30	$ 192,180.00	$ 192,180.00	$ -		
	298-4850-2010	FICA/MDCR		$ 13,506.38	$ 17,000.00	$ 17,000.00	$ 17,000.00		
	298-4850-2030	RETIREMENT		$ 19,577.65	$ 26,700.00	$ 26,700.00	$ 26,700.00		
	298-4850-2040	WORKERS COMP INSURANCE		$ 626.66	$ 800.00	$ 800.00	$ 800.00		
	298-4850-2050	UNEMPL INSURANCE		$ 95.94	$ 150.00	$ 150.00	$ 150.00		
	298-4850-2070	SUPPLEMENTAL DEATH BENEFIT		$ 403.83	$ 670.00	$ 670.00	$ 670.00		
	514-4850-4270	LEOSE-DIST ATTY		$ 1,538.07	$ -	$ -	$ 1,750.00		

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
4852 - DIST ATT CHPT 59 FORFEITURES	180-4852-1050	CLERK/SUPPORT STAFF		$ 6,390.41	$ 5,000.00	$ 5,000.00	$ 15,000.00	Combine all employees for supplement	$ 5,000.00
	180-4852-1056	INVESTIGATOR		$ -	$ 2,000.00	$ 2,000.00	$ 100.00		$ 2,000.00
	180-4852-2010	FICA/MDCR		$ 475.22	$ 1,000.00	$ 1,000.00	$ 1,000.00		$ 1,000.00
	180-4852-2020	GROUP INSURANCE		$ 341.12	$ -	$ -	$ -		$ -
	180-4852-2030	RETIREMENT		$ 664.32	$ 1,000.00	$ 1,000.00	$ 1,000.00		$ 1,000.00
	180-4852-2040	WORKERS COMP INSURANCE		$ 108.61	$ 200.00	$ 200.00	$ 200.00		$ 200.00
	180-4852-2050	UNEMPL INSURANCE		$ 3.38	$ 200.00	$ 200.00	$ 200.00		$ 200.00
	180-4852-2070	SUPPLEMENTAL DEATH BENEFIT		$ 13.76	$ 200.00	$ 200.00	$ 200.00		$ 200.00
	180-4852-3300	OPERATING SUPPLIES		$ -	$ 3,000.00	$ 3,000.00	$ -		
	180-4852-4200	TELEPHONE/CELL/MOBILE/BB		$ 893.04	$ 7,000.00	$ 7,000.00	$ 5,800.00	Move cell phones	
	180-4852-4990	MISCELLANEOUS		$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00		
	180-4852-5750	MACH/EQUIP (INVENTORIED)		$ -	$ 5,000.00	$ 5,000.00	$ -		
	180-4852-5760	MACH/EQUIP (CAPITALIZED)		$ -	$ 30,000.00	$ 30,000.00	$ -		
4872 - DIST ATT COLLECTION FEES	180-4872-3300	OPERATING SUPPLIES		$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00		
4882 - DIST ATT PRETRIAL DIVERSION	180-4882-1050	SAL SUPCLERKS/SUPPORT STAFF		$ 1,741.15	$ 11,000.00	$ 11,000.00	$ 11,000.00		$ 11,000.00
	180-4882-2010	FICA/MDCR		$ 124.22	$ 600.00	$ 600.00	$ 600.00		$ 600.00
	180-4882-2030	RETIREMENT		$ 181.40	$ 750.00	$ 750.00	$ 750.00		$ 750.00
	180-4882-2040	WORKERS COMP INSURANCE		$ 3.06	$ 100.00	$ 100.00	$ 100.00		$ 100.00
	180-4882-2050	UNEMPL INSURANCE		$ 0.92	$ 100.00	$ 100.00	$ 100.00		$ 100.00
	180-4882-2070	SUPPLEMENTAL DEATH BENEFIT		$ 3.74	$ 100.00	$ 100.00	$ 100.00		$ 100.00
	180-4882-4860	DA PRETRIAL DIVERSION		$ 2,443.37	$ 11,000.00	$ 11,000.00	$ 11,000.00		
4892 - DIST ATT APPORTIONMENT	180-4892-1060	SALARY SUPPLEMENT- D A APPOR		$ 19,625.71	$ 15,900.00	$ 15,900.00	$ 18,600.00		$ 15,900.00
	180-4892-2010	FICA/MDCR		$ 1,390.37	$ 1,500.00	$ 1,500.00	$ 1,500.00		$ 1,500.00
	180-4892-2020	GROUP INSURANCE		$ 455.16	$ -	$ -	$ -		$ -
	180-4892-2030	RETIREMENT		$ 2,035.33	$ 2,000.00	$ 2,000.00	$ 2,000.00		$ 2,000.00
	180-4892-2040	WORKERS COMP INSURANCE		$ 105.01	$ 200.00	$ 200.00	$ 200.00		$ 200.00
	180-4892-2050	UNEMPL INSURANCE		$ 10.06	$ 100.00	$ 100.00	$ 100.00		$ 100.00
	180-4892-2070	SUPPLEMENTAL DEATH BENEFIT		$ 41.79	$ 100.00	$ 100.00	$ 100.00		$ 100.00

Burnet County Commissioners Court
Budget Session 4
08/05/2026

Row Labels	Account Number	Account Name	Itemized		Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
	180-4892-4540	REPAIR & MAINTENANCE			$ -	$ 2,700.00	$ 2,700.00	$ -		
4980 - COLLECTIONS	100-4980-1040	CLERK/SUPPORT STAFF			$ 66,362.89	$ 69,355.10	$ 69,355.10	$ 73,569.60		$ 73,569.60
		Admin Director Ass	1 Unit							
	100-4980-1100	LONGEVITY			$ 2,320.00	$ 2,560.00	$ 2,560.00	$ 2,800.00		$ 2,800.00
	100-4980-1990	OVERTIME			$ 23.80	$ 25.00	$ -	$ -		$ -
	100-4980-2010	FICA/MDCR			$ 5,075.34	$ 5,250.00	$ 5,250.00	$ 6,000.00		$ 6,000.00
	100-4980-2020	GROUP INSURANCE			$ 12,842.40	$ 14,000.00	$ 14,000.00	$ 15,250.00		$ 15,250.00
	100-4980-2030	RETIREMENT			$ 7,125.37	$ 7,500.00	$ 7,500.00	$ 8,100.00		$ 8,100.00
	100-4980-2040	WORKERS COMP INSURANCE			$ 119.39	$ 150.00	$ 150.00	$ 150.00		$ 150.00
	100-4980-2050	UNEMPL INSURANCE			$ 35.02	$ 100.00	$ 100.00	$ 100.00		$ 100.00
	100-4980-2070	SUPPLEMENTAL DEATH BENEFIT			$ 147.13	$ 160.00	$ 160.00	$ 200.00		$ 200.00
	100-4980-3300	OPERATING SUPPLIES			$ 200.93	$ 975.00	$ 1,000.00	$ 1,000.00		
	100-4980-4270	CONFERENCE/DUES/TRAINING			$ 490.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	100-4980-4910	DUES & SUBSCRIPTIONS			$ -	$ 200.00	$ 200.00	$ 350.00		
		Dues	$	350.00						
							$ 102,275.10	**$ 109,519.60**		

Burnet County Commissioners Court
Budget Session 4
08/05/2026

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
5010 - MAGISTRATE/IDC	100-5010-1040	CLERK/SUPPORT STAFF		$ 145,506.10	$ 208,291.39	$ 208,291.39	$ 208,291.39		$ 220,355.20
		Chief Magistrate - (	1 Unit						
		Magistrate - Grade	1 Unit						
		Magistrate Court C	1 Unit						
	100-5010-1070	PART TIME		$ 28,297.74	$ -	$ -	$ -		$ -
	100-5010-1100	LONGEVITY		$ 4,000.00	$ 4,480.00	$ 4,480.00	$ 4,480.00		$ 6,380.00
	100-5010-1990	OVERTIME		$ 934.63	$ 500.00	$ 500.00	$ 500.00		$ 500.00
	100-5010-2010	FICA/MDCR		$ 12,273.49	$ 12,000.00	$ 12,000.00	$ 12,000.00		$ 18,000.00
	100-5010-2020	GROUP INSURANCE		$ 24,624.45	$ 28,000.00	$ 28,000.00	$ 28,000.00		$ 30,500.00
	100-5010-2030	RETIREMENT		$ 18,441.59	$ 18,000.00	$ 18,000.00	$ 18,000.00		$ 24,000.00
	100-5010-2040	WORKERS COMP INSURANCE		$ 305.94	$ 300.00	$ 300.00	$ 300.00		$ 400.00
	100-5010-2050	UNEMPL INSURANCE		$ 90.24	$ 100.00	$ 100.00	$ 100.00		$ 125.00
	100-5010-2070	SUPPLEMENTAL DEATH BENEFIT		$ 380.86	$ 400.00	$ 400.00	$ 400.00		$ 500.00
	100-5010-3300	OPERATING SUPPLIES		$ 2,262.82	$ 3,000.00	$ 3,000.00	$ 3,000.00		
	100-5010-4010	PROFESSIONAL SRVS		$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00		
		Language/ Interpre	$ 2,000.00						
	100-5010-4200	TELEPHONE/CELL/MOBILE BB		$ 1,317.73	$ 1,200.00	$ 1,200.00	$ -		
	100-5010-4250	TRAVEL/MILEAGE		$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00		
	100-5010-4270	CONFERENCE/DUES/TRAINING		$ 4,148.67	$ 4,000.00	$ 4,000.00	$ 4,000.00		
	295-5010-1040	CLERK/SUPPORT STAFF		$ 3,873.26	$ -	$ -	$ -		
	295-5010-2010	FICA		$ 259.55	$ -	$ -	$ -		
	295-5010-2020	INSURANCE		$ 745.20	$ -	$ -	$ -		
	295-5010-2030	RETIREMENT		$ 419.09	$ -	$ -	$ -		
	295-5010-2040	WORKERS COMPENSATION		$ 8.98	$ -	$ -	$ -		
	295-5010-2050	UNEMPLOYMENT		$ 2.33	$ -	$ -	$ -		
	295-5010-2070	SUPPLEMENTAL DEATH		$ 8.52	$ -	$ -	$ -		
						$ 283,271.39	**$ 282,071.39**		

Burnet County Commissioners Court
Budget Session 4
08/05/2026

Row Labels	Account Number	Account Name	Itemized	Sum of FY25 actual	Sum of FY26 Adopted	Sum of FY26 With Budget Amendments	EO's & Dep't Head Requested Budgets	EO's & Dep't Head Notes	County Judge Proposed
5700 - JUVENILE PROBATION	100-5700-4000	CONTRACT SERVICES		$ 333,865.86	$ 355,287.77	$ 355,287.77	$ 395,091.61		$ 395,091.61
5710 - ADULT PROBATION	100-5710-1070	PART/TIME		$ 21,323.76	$ 26,104.00	$ 26,104.00	$ 26,104.00		$ 27,691.12
	100-5710-1100	LONGEVITY		$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00		$ -
	100-5710-2010	FICA/MDCR		$ 1,672.02	$ 1,900.00	$ 1,900.00	$ 1,900.00		$ 1,900.00
	100-5710-2030	RETIREMENT		$ 2,400.77	$ 3,000.00	$ 3,000.00	$ 3,000.00		$ 3,200.00
	100-5710-2040	WORKERS COMP INSURANCE		$ 377.43	$ 150.00	$ 150.00	$ 150.00		$ 325.00
	100-5710-2050	UNEMPL INSURANCE		$ 11.90	$ 60.00	$ 60.00	$ 60.00		$ 25.00
	100-5710-2070	SUPPLEMENTAL DEATH BENEFIT		$ 49.39	$ 75.00	$ 75.00	$ 75.00		$ 75.00
	100-5710-3300	OPERATING SUPPLIES		$ 1,017.72	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	
	100-5710-3310	GASOLINE/DIESEL/OIL/ETC		$ 970.28	$ 3,960.00	$ 3,960.00	$ 3,960.00	$ 3,960.00	
	100-5710-4000	CONTRACT SERVICES-BOND SUP		$ 21,423.45	$ 15,000.00	$ 15,000.00	$ 15,000.00		
		CRS Monitor - Contract Labor					$ 18,200.00	52 weeks X 25/hr X 14 hrs	
	100-5710-4210	CELLULAR CHARGES		$ 482.73	$ 350.00	$ 350.00	$ 350.00		
	100-5710-4510	VEHICLE REPAIR & MAINT		$ 462.73	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	100-5710-4520	REPAIR & MAINTENANCE		$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00		
4650 - LAW LIBRARY	150-4650-3300	OPERATING SUPPLIES		$ 13,772.45	$ 45,000.00	$ 45,000.00	$ 45,000.00		
4740 - BLOOD DRAW PROGRAM	510-4740-3300	OPERATING SUPPLIES		$ 790.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		
	510-4740-4930	CONTRACT SERVICES		$ 8,250.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **11.**

Meeting Date: 08/05/2026

Subject

Discuss, consider, and take appropriate action regarding the Burnet County Budget Policy, Fund Overview, and Expenditure Accounts Descriptions, including the following section:
(a) I. General Policies # 9 - The maximum travel reimbursements will be according to the current fiscal year U.S. General Services Administration's daily lodging, meals, and incidental expenses rates;
(b) II. Revenue and Transfer Policies # 5 - Line item transfer amount - $1,000 subject to Auditor approval;
(c) VII. Fleet Policies - Add documentation requirement for vehicle take-home policy.
(Wilson)

Attachments

Budget Policy. Fund Overview. Expenditure Accounts Descriptions

BURNET COUNTY
BUDGET POLICY

The stewardship of public funds is one of the greatest responsibilities the Commissioner's Court is tasked with. Therefore, the establishment and maintenance of budget policy is critical to ensure County officials protect public interests and promote citizens' confidence in County government...

I. General Policies

1. Burnet County will operate on a fiscal year which begins on October 1st and ends on September 30th.

2. Burnet County will continuously identify areas within the County for evaluation in order to improve efficiency and manage costs.

3. Cost/Benefit studies will be conducted, where appropriate and applicable, on non-recurring and recurring expenditures as well as capital projects.

4. Approved annual budgets, with amendments as approved by the Commissioner's Court, are the management control device utilized by the County. Annual appropriated budgets are adopted for the General, Road and Bridge and Debt Services Funds and lapse at fiscal year end.

5. Each department should make every effort to manage expenditures in a fiscally prudent manner. All programs should be monitored on a regular basis to ensure viability, necessity and efficiency.

6. Proposed expenditure recommendations shall include the following:

    a. General Fund operating and maintenance expenditures
    b. Road and Bridge Fund operating and maintenance expenditures
    c. Debt Service Fund expenditures
    d. Any additional information as requested by the Court

7. Technology requests should increase the efficiency of County government by improving the delivery of service, reducing duplication of data, increasing the accuracy of data, consolidating data entry efforts, reduce the necessity to add staff in future years or be required because of a new statutory requirement.

8. In order to maintain efficient and cost-effective services to the citizens of Burnet County, all budget requests are recommended to be prepared from the modified zero-based budgeting process justifying the proposed expenditures as well as utilizing the most current information and trend analysis.

II. Revenue and Transfer Policies

1. Burnet County will establish user charges and fees as permitted by law at a level related to the cost of providing that service to include direct and indirect costs.

2. When necessary, Burnet County will permit increases or decreases in user charges and fees. These charges and fees should be monitored and re-evaluated annually by each department head and/or elected official.

3. The County shall continuously seek public and private grants as well as other outside funding sources.

4. Road and Bridge increases in revenues will be allocated based on the methodology approved in a regular session of commissioners' court dated, July 25, 2017. That allocation is based on a combination of 50% of the revenue an even disposition of 25% to each precinct and the other 50% based on the current years taxable value per precinct.

5. Burnet County allows a department head, appointed/elected official or his/her designee to request line item transfers within their departmental budget throughout the fiscal year as outlined in section 6. Commissioners Court approval for all line items below $500 will not be required, transfers within operating sub-categories will not be required, unless deemed necessary by the County Auditor. Pursuant to Local Government Code Section 111.070, the Commissioner's Court may spend County funds only in strict compliance with the budget. The Commissioner's Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

6. There will be no line item transfers approved from the following funds:
    a. Salaries (except to other salary line items, if it follows county policy)
    b. Fringe benefits (FICA, Retirement, and Health Benefits)
    c. Gasoline
    d. Cell Phones
    e. Utilities
    f. Contracts and Agreements
    g. Capital Expenditures

7. It is the responsibility of each elected official/ department head to stay within their allotted budget (LGC111). Anytime a line item exceeds the budgeted amount a line item transfer must be immediately prepared from allowable line items within the department's budget and submitted to the court for approval. (LGC 111.070c). In the event that the department does not act, the County Auditor shall present a recommended line item transfer to the Commissioners Court to assist in the efficient and effective operations of the county by performing certain budget transfer activity which will aid the Commissioner's Court in assessing needs to appropriateness of fiscal activity. (GA-0154)

III. Reserve Policies

1. Burnet County will maintain at least a 25% level of fund balance in the General and Road & Bridge funds and 20% in Debt Service fund to mitigate current and future risks, maintain an exceptional bond rating, and for long-term planning.

2. It is imperative that all department heads as well as elected officials continuously review expenditures to ensure fiscal responsibility.

IV. Budget Amendment Policies

1. Pursuant to Local Government Code, Section 111.070 (b), the Commissioner's Court may authorize an emergency expenditure as an amendment to the original budget only in case of a grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.

2. All budget amendments must be placed on the regular agenda for consideration by the Commissioner's court and any amendments creating an increase in budgetary commitment for the next fiscal year shall be specifically noted.

3. The re-appropriation at the beginning of a fiscal year of funds committed under a valid purchase orders issued prior to August 31st issued but unspent by September 30th of the prior fiscal year may require a budget amendment. These budget amendments have no net effect on spending but simply change the accounting year for expenditures.

V. Capital Improvement Policies

1. Capital improvement projects include major equipment, software purchases as well as construction and remodeling requiring extensive funding.

2. Capital improvement projects may be paid from current revenues or bonds. Bonds or other forms of debt will normally be used for capital projects when appropriate.

VI. Personnel Policies

1. It is the priority of the Court to provide adequate and qualified staffing for offices and departments while ensuring efficiency. Requests for staff should be made only for new programs and/or upon demonstrated increases in service requirements that cannot be met with improved technology or changes in procedures.

2. Positions will only be recommended and approved when a verifiable need is demonstrated. Complete documentation to include any applicable and verifiable statistics, metrics, compliance requirements, job description, etc. should be provided at the time of the request.

3. The Court encourages and supports allocating funding to ensure the County's work force is properly trained. It is recommended that all department heads as well as elected officials additionally support reasonable continuing education requests.

4. The Court strives to ensure, where possible and practical, that employee compensation will be competitive with other similarly situated counties and/or local municipalities.

5. **Compensation Plan Guidelines**

   New Hires

   - New *full-time* employees with no previous experience may be started at a Step 1 or 2 for the Group in which their position falls.
   - No new employee may be started at a rate higher than the rate budgeted for their position (calculated as an hourly rate).
   - Full-time employees who are started at Step 1 or Step 2 may be increased to Step 3 at any time during the fiscal year, within compensation plan guidelines.
   - Employees with some previous experience comparable to the hiring position may be started at Step 3.
   - Attorneys with relevant experience may be started at a Step level comparable to current employees with an equivalent level of experience.
   - Employees with more than five years of relevant experience with Burnet County may be started at a Step level comparable to current employees with an equivalent level of Burnet County experience.
   - New *part-time* employees shall be started at Step 1 for the Group in which their position falls.

   Rehires-

   - Rehiring an employee more than one full calendar month, but less than 365 calendar days after the termination date guidelines:
     - Compensation: If the employee is rehired for the same position or a position comparable to the one formerly held, the employee will be eligible to begin at any step up to the step level previously held. Any employee rehired more than one year after the termination date will be treated as a new hire with regard to compensation, leave, and all other terms and conditions of employment.

Current Employees-

- Current full-time employees who are at Step 1 or Step 2 may be increased to step 3 at any time during the fiscal year, within compensation plan guidelines.
- Yearly step increases are not automatic or longevity based. Step increases are merit increases and are dependent upon an acceptable Annual Performance Review.
- If funded by Commissioners Court in the new budget year, eligible employees may roll forward into the new budget year, one (1) step from the step held as of the final pay period in the current budget year.
- The new pay rates, based on the updated step and grade structure, will take effect with the first payroll period in October. Because payroll is processed on a pay-period basis, this adjustment will also apply to workdays completed in late September that fall within the first payroll cycle in October.
- Employees at Step 3 or greater may not increase more than one step per fiscal year.
- All increases are subject to budget availability and must be clearly itemized in the annual budget.

Increases/Promotions/Transfers -

- Current employees who receive a mid-year increase, promote within their current department or transfer to a new department may be started in their new position at a step no greater than the step held in their former position. (Not all positions have an equal number of steps.)
- Increases, promotions and transfers will be effective on the first day of the pay period following receipt of an approved Personnel Action Form in the Human Resources Office.
- All increases are subject to budget availability and must be clearly itemized in the annual budget.

VII. Fleet Policies

1. Vehicle replacement funding will be allocated to each department when necessary. Vehicle replacement recommendations will include the following criteria:

   a. Miles
      i. Active Law Enforcement (Pursuit Vehicles) - 150,000
      ii. Other Law Enforcement (Command, Bailiff, Investigator, Transport Vehicles) - 175,000
      iii. All other Departments - 175,000

   b. Maintenance, records shall be kept by department heads and reviewed during the budget process

   c. No vehicle may be decommissioned without authorization of the commissioners court.

   d. Vehicles will be assigned their classification in the inventory. No changes in classification will be made without approval from the commissioners court.

2. County vehicles are not permitted to be taken home unless prior approval by Commissioners' Court and is in compliance with the Personnel Policy.

Reviewed and approved at the Burnet County Commissioners' Court, September 23, 2025.

Bryan Wilson, Burnet County Judge

Jim Luther, Jr, Commissioner Pct. #1

Damon Beierle, Commissioner Pct. #2

Chad Collier, Commissioner Pct. #3

Joe Don Dockery, Commissioner Pct. #4

FUND OVERVIEW

The County maintains budgetary control of it operating accounts through the use of various funds. A "fund" is a balanced set of accounts with identifiable revenue sources and expenditures. It is segregated for the purposes of measuring a specific activity. The majority of all County discretionary expenses are included in the following fund types:

General Fund (100) is the general operating fund of the county. It accounts for all resources which are not required to be accounted for in other funds. This fund provides for the general government or daily operations of the county. The primary sources of revenue to the general fund are property taxes, other taxes, fees and charges for service. It includes expenditures for general government, judicial, public safety, education and recreation, health and public welfare, intergovernmental expenditures and contingencies.

Road & Bridge Fund (300-314) is used to account for all property taxes collected for construction and maintenance of county roads. Revenue to Road and Bridge comes from ad valorem taxes, motor vehicle registrations and other state fees.

Debt Service Fund (600) is funded through ad valorem property tax and used to pay subsequent disbursement of such resources to principal, interest and related costs on general long-term debt.

Special Revenue and Dedicated Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

District Attorney Forfeitures (122) This fund accounts for Forfeitures funds that have been awarded to the District Attorney's Office pursuant to a court order from seizures conducted during criminal activity. These funds are restricted and used for District Attorney's Office purposes only.

Economic Development Fund (140) This fund pursuant to *Tax Code §352.107* accounts for revenues received from the collection of a hotel occupancy tax levied upon the guests renting or leasing, or otherwise occupying any room or space furnished by any hotel in Burnet County, outside the city limits of Marble Falls, Granite Shoals, Burnet and Bertram. The 5% tax was approved by the Commissioners' Court on December 8th, 2003 and became effective on April 1, 2004. Hotel operators are authorized to retain 1% of the hotel occupancy tax collected as reimbursement for the costs of collecting the tax.

Law Library Fund (150) This fund accounts for fees collected pursuant to *Local Government Code §323.023* for the operations of the law library.

Western Counties Tower System Fund (160) This fund accounts for the collection of subscription fees for the P-25 compliant trunking radio system that was funded predominately by Federal Homeland Security Grants. The fees will be charged to any subscriber to the tower system to maintain and expand the system. This project was a joint effort of Blanco County, Burnet County, City of Marble Falls and Llano County. Burnet County's subscriber fees are transferred from the General Fund.

Indigent Health Care Fund (170) The Indigent Health Care and Treatment Act was passed by the Texas Legislature in 1985. This legislation made local governments responsible for the medical care to indigent persons who meet certain criteria. This fund accounts for the associated costs.

Restricted Funds (180) While Fund 180 is presented as a single fund, it contains several accounts with legally enforceable restrictions. These restricted accounts and account balances represent amounts that can only be spent for specific purposes, as mandated by the Texas Local Government Code, state and federal enabling legislation, grant provisions, or other external resource providers.

Sheriff Chapter 59 Fund (190) This fund pursuant to *Code of Criminal Procedure §59* accounts for the funds that have been awarded to the Sheriff's Office pursuant to a court order to forfeit funds from seizures conducted during criminal activity. These funds are to be used for law enforcement purposes by the Sheriff's Office.

Library System Fund (200) The Burnet County Library System consists of the Herman Brown Free Library in Burnet, Marble Falls Library, Oakalla Library, Bertram Free Library and Spicewood Library. Resources are transferred from the General Fund to operate the libraries as well as donations from the City of Burnet, The Friends of the Libraries and library fines and fees. Fund 201 is for donations to the Burnet Library and Fund 202 is for Donations from the Friends of the library.

Historical Commission (210) This fund is a restricted fund used to capture Historical Commission donations and revenues from history book sales and entrance to Fort Croghan.

County Records Management and Archive Funds (221 and 222) Pursuant to *Local Government Code §118.0216* to record receipts from various Records Management Funds and expenditures.

Court Technology (230) Used to cover the expenses associated with continuing education and training for County Court, statutory County Court, or District Court Judges, and clerks regarding technological enhancements for those courts, as well as for the purchase and maintenance of technological enhancements for a County Court, statutory County Court or District Court. This fund accounts for the fees collected from defendants in criminal cases pursuant to the *Code of Criminal Procedure §102.0169, and §102.0173.*

County Jail Fund (270) Resources are transferred from the General Fund for the cost to house Burnet County inmates. Revenue is also derived from contracts for housing state, other counties and local cities.

Grants Fund (290-298) these funds are established to account for grant funding from local, state, and federal entities.

2025 Flood disaster Fund (490) This fund was started July 4, 2025 to capture all activities related to the 2025 Flood Disaster.

Rural Ambulance Service Grant (491) This is a new grant in FY 2026 that the County plans to persue.

Courthouse Security Fund *(504)* Revenues pursuant to *Code of Criminal Procedure §102.017.* Remainder of expenditures are transferred from General Fund.

Jail Commissary Funds (505) to account for jail commissary commissions pursuant to *Local Government Code §351.0415* to be used for the benefit of the inmates.

Blood Draw Program Fund (510) to record revenues and expenditures related to the Blood Draw Program.

Leose Training Fund (514) to record State Comptroller receipts and expenditures related to LEOSE training.

Capital Improvement Funds (700) Includes County Improvement Program including Fund 710 Building reserve, and the Tax Notes for 2019,2020, 2022, 2023 and 2024.

Health Reimbursement Account (HRA) (850) The County elected to create a Health Care Reimbursement Account in October 2009 to reimburse employees the cost of their health care insurance deductible up to $500 per year when the County changed plans to increase the deductible from $250 to $750 per year, per employee, so as to reduce the County's premium. The funds are transferred from the General Fund.

Expenditure Accounts Descriptions

3300-Operating Supplies – This line item accounts for expenditures for general office supplies and minor non inventoried equipment under $500 including calculators, ink/toner, copy paper, and costs paid for functional supplies; i.e., chemicals, cleaning and sanitation supplies, feed for animals, and road maintenance supplies. Normally with a useful life of one year or less.

3310-Gasoline, Diesel, and Oil – This line item accounts for expenditures for gasoline, diesel, and oil purchased in bulk or periodically from a service station.

4000-Contracts and Agreements – This line item accounts for services under contract with outside vendors which may include goods or deliverables. These are approved by the Commissioners Court, including annual maintenance contracts.

4010-Professional Services – This line item accounts for expenditures for professional services not otherwise listed that are provided on a non-contractual basis, including CPAs, consultants, architects, legal service, professional training services or temporary employment services.

4200-Telephone, Cell, and Mobile BB – This line item accounts for expenditures for regular monthly service charges for telephone, facsimile, communication lines, voice mail, cell phones, and mobile broadband. Also includes charges for long distance and telephone and data wiring.

4250-Travel and Mileage – This line item accounts for expenditures for transportation (including mileage), meals and hotel (per diem) and other expenses associated with staff travel for county business other than conference or training.

4270-Conferences, Dues, and Training – This line item accounts for expenditures for memberships in professional or other organizations and associations. Also includes fees for taking in-person or online classes or attending seminars and conferences. May also include meals, hotels, per diem and mileage for travel to a conference or training.

4510-Vehicle Repair and Maintenance – This line item accounts for expenditures for repair and maintenance of automobiles, trucks, buses, trailers, and heavy equipment used to transport persons or objects.

4520-Repair and Maintenance – This line item accounts for expenditures for repair and maintenance both provided directly and not provided directly by County personnel. These expenditures include covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here. Does not include vehicles/road equipment and does not include annual maintenance contracts.

4820-Uniforms – This line item accounts for reimbursement to employees for the purchase of clothing/uniforms used in their work, the outright purchase of these items on behalf of the employee and the maintenance of these items.

4900-Jury Expense –Consumables that directly benefit the jurors such as water, coffee, meals, cups, etc.

5710-Road Equipment (capitalized) – This line item accounts for expenditures for the purchase of vehicles, trailers and road equipment/machinery valued over $5000.

5750-Machine Equipment (inventoried) – This line item accounts for taggable expenditures for the purchase of tools and equipment valued at less than $4,999, including printers, computers, scanners, desks, chairs, guns, tasers and body cameras. Does not include vehicles/road equipment.

5760-Machine Equipment (capitalized) – This line item accounts for expenditures for the purchase of equipment valued over $5000, including copiers, radios, and servers. Does not include vehicles/road equipment.

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **12.**

Meeting Date: 08/05/2026

Subject

Discuss, consider, and take appropriate action regarding the Burnet County Personnel Policy & Employee Handbook, including the following sections:
(a) 7.06 County Vehicles Usages - General Guidelines - Commute vehicles policies and rules;
(b) 2.06 Working Hours - Appointed officials 40 hour standard work week;
(c) 11.03 Lodging Cost - Lodging expenses applicable to GSA lodging rate for the travel location.
(Wilson)

Attachments

Pages from EMPLOYEE HANDBOOK 07.29.2025

2.05 POLITICAL ACTIVITY

Employees of the County of Burnet are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

2.06 WORKING HOURS

Full-time county employees have a standard 40-hour work week. Usual working hours are 8:00 am to 5:00 pm Monday through Friday. Offices will maintain the above schedule to the extent possible. Working schedules vary by departments and are determined by the department head. Those employees who work in shifts will have varying hours of work to be set by the elected official over the department.

2.07 OVERTIME WORK

All employees of the county are subject to be called to work at any time by their supervisor of the Commissioners' Court when such action is required to serve the public properly. Exempt employees, as defined under the Fair Labor Standards Act, are expected to render necessary and reasonable overtime services with no additional compensation. In the case of a declared emergency, exempt employees could qualify for overtime compensation.

2.08 WORK BREAKS

The Fair Labor Standards Act requires a reasonable break for nursing mothers to express breast milk during the first year following the birth of a child. Burnet County will provide a paid break up to 30 minutes for nursing mothers. The nursing mother will be allowed whatever time is needed to express breast milk, however, if the break is longer than 30 minutes in duration, the break time will be unpaid time off. The mother will be given a private location, not a bathroom, to express breast milk. The location will be determined on a case by case basis. Burnet County does not allow any retaliation against nursing mothers for asking for this break. Nursing mothers are entitled to this break for 1 year following the birth of their child.

All other breaks are determined by each department head and are not required to be given. If your department provides you with a break, they may not be accumulated or used for time off. The Fair Labor Standards Act does not require any breaks other than for nursing mothers.

2.09 PROOF OF AUTOMOBILE LIABILITY INSURANCE

Every employee who uses a private vehicle for county business must be able to furnish proof of automobile liability insurance.

2.10 DRUG AND ALCOHOL POLICY: DRUG FREE WORKPLACE REQUIREMENTS

PURPOSE

The purpose of this policy shall be to establish a drug and alcohol-free workplace to help ensure a safe and productive work setting for all employees.

Following all accidents, all drivers will be tested in accordance with our Drug and Alcohol Policy. CDL drivers must follow DOT regulations.

7.05 COUNTY TELEPHONES

No personal long-distance telephone calls shall be charged to any county telephones. Personal long-distance calls shall be charged to credit cards, charges reversed, or charges made to a third number. Personal calls shall be kept to a minimum.

Effective 10/01/2019, Burnet County will not reimburse employees for use of a personal cellular device. Where job needs demand immediate access to an employee, the county may issue a county-owned cellular telephone to an employee for work-related communications. These phones are intended to be used for business purposes and no personal calls are allowed. If personal cellular calls are made which result in a charge to the county, the employee will reimburse the county within 10 days after notification from the Auditor's Office. Burnet County employees to whom cell phones are issued may be required to keep location services enabled. Abuse of county issued cellular phones can result in disciplinary actions, up to and including termination.

7.06 COUNTY VEHICLE USAGES – GENERAL GUIDELINES

All vehicles must be parked at a county facility at the end of each working day unless prior authorization has been granted by their elected official or department head.

Vehicles may be used only for work-related duties and, if authorized, to drive to and from work. Vehicles may be used for no other purpose, except in an emergency, or for trips completely incidental to County employment while driving to and from a County-related job site.

If an elected official/employee uses a County vehicle to commute to and from their primary residence, the fringe benefit use of said vehicle may be included as taxable income of the elected official/employee in accordance with Internal Revenue Commuting Valuation Rules. Marked vehicles used by law enforcement officers used to commute to and from work are considered as qualified non-personal vehicles and the use of such vehicles is not considered taxable income. Unmarked vehicles used by law enforcement officers are also considered as qualified non-personal vehicles and the use of the vehicles by such personnel to commute to and from work is not considered as taxable income. The term "law enforcement officer" means an individual who is employed on either a full-time or part-time basis by a governmental unit that is responsible for the prevention or investigation of crime involving injury to persons or property (including apprehension or detention of persons for such crime), who is authorized by law to carry firearms, execute search warrants, and to make arrests (other than merely a citizen's arrest), and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work). Use of either a marked or unmarked vehicle by a person who is not a law enforcement officer would be considered as taxable income.

Only County elected officials/employees, duly commissioned reserve officers authorized by the County Sheriff or Constable, or officers assigned to special operations and/or task force units approved by Commissioners' Court, are authorized to drive a County vehicle. A list of duly commissioned reserve officers authorized by the County Sheriff or Constable to drive a County vehicle shall be maintained by the respective department head/elected official and a copy kept by the Human Resources Office.

A. Personal Use

1. At no time may a County vehicle be used for personal gain, personal business, to drive to a place of secondary or part-time employment not related to County business, or for any other non-County-related use.

2. Law Enforcement vehicles may be used for special events provided the County is reimbursed at a rate approved annually by Commissioners' Court.
3. County vehicles may not be used as tow vehicles, unless it is for official County business.

B. Allowed passengers in County vehicles are: a) anyone in the care and custody of a law enforcement official; b) County employees; c) a non-employee on County-related business; and d) any person in need of transport due to an emergency.
C. In the event of an accident involving a County owned vehicle being used by County elected official/employee for personal reasons, the County elected official/employee will be fully liable for all damage and/or injuries sustained to all parties in the accident.
D. All drivers of County-owned vehicles, and those using their personal vehicles on County business, shall comply with all applicable State and local laws. It will be the responsibility of the driver to pay any fines imposed for not complying with such laws.
E. Federal Law prohibits any CDL driver operating any vehicle over 10,000 GWR from texting with fines and penalties, up to including loss of CDL. Burnet County expressly prohibits anyone operating a County owned vehicle from texting with penalties, up to and including loss of employment.

The Commissioners' Court may grant a vehicle allowance to any elected official/employee deemed appropriate. The vehicle allowance will be paid monthly on the elected official/employee's paycheck as a Taxable Fringe Benefit as designated by IRS Fringe Benefit Guidelines.

7.07 UNIFORM POLICY

If a Burnet County employee receives a county uniform, Burnet County will comply with IRS regulations in determining if the benefit is taxable to the employee.

7.08 USE OF COUNTY CASH FUND

According to LGC Sec. 130.902 (c), a change fund may not be used to make loans or advances or to cash checks or warrants of any kind.

Therefore, no checks will be cashed for any reason from any county change drawer.

7.09 USE OF SIGNATURE STAMP

A signature stamp is used when an elected official or department head authorizes an employee to use the stamp on behalf of the person in authority. An employee who receives permission to use a signature stamp on behalf of a person in authority must account for the proper usage of the instrument. To this end, Burnet County requires the employee to personally sign or initial underneath a stamped signature to identify who placed it there. The employee will become the primary contact in case a document has been erroneously stamped. In case of a mistake, the person who stamped the document will be held accountable. Use the signature stamp on the proper documents and only after the person whose signature is on the stamp and has given permission for its use.

Do not use signature stamps on documents that require a personal review or assessment from the individual whose name is on the stamp. Improper use may result in legal ramification and/or disciplinary steps up to and including termination.

11.00 – TRAVEL EXPENSES

11.01 ELIGIBILITY

Any employee of Burnet County required to travel in the performance of county business shall be reimbursed as provided for in these policies. Such travel shall be at the discretion of the department head. Use of county vehicles is encouraged whenever possible. Once an employee has given notice of resignation, they do not qualify for reimbursements to attend schools, conferences or any other non-required travel.

11.02 TRANSPORTATION COST

An employee using a private motor vehicle for transportation shall be reimbursed at the rate per mile allowable by IRS guidelines for actual mileage traveled using the shortest route to and from his/her destination.

When two or more employees travel in the same vehicle, only one may claim mileage reimbursement. This provision, however, shall not preclude any employee from receiving reimbursement for other eligible expenses incurred.

When an employee or elected official uses another mode of transportation, such as a bus, air or train, reimbursement shall be for the actual cost of the transportation. A ticket receipt must accompany the expense report. Employees and elected officials shall not be reimbursed for use of a rental car except where the cost of other transportation would exceed the cost of a rental car or is not available.

11.03 LODGING COST

Burnet County will pay for accommodations up to the single room rate unless two or more County employees enrolled in the conference are sharing a room.

Burnet County will pay for the prior night of lodging accordingly:

Miles	Training Start Time
60 – 120	at or before 10:30 a.m.
121 – 240	at or before Noon (12:00 p.m.)
241 – 360	at or before 3:00 p.m.
361 – 480	at or before 6:00 p.m.

If an employee travels more than 480 miles, Burnet County will pay for the prior night regardless of the training start time.

11.04 MEALS

Employees or elected officials traveling outside the county may receive a per diem not to exceed $63.00 per day for meals, providing they are traveling overnight on official business.

Any amount in excess of the IRS per diem rate will be considered a taxable fringe benefit. Breakfast will be paid for if you travel before 6:30 a.m. Lunch will be paid for if you travel before 10:30 a.m. Dinner will be paid for if you travel after 7:00 p.m. Amounts for each meal would be as follows: Breakfast - $16.00, Lunch - $19.00, and Evening - $28.00.

The employee has the option of presenting receipts not to exceed $63.00.

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	Bryan Wilson	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Special Session **13.**

Meeting Date: 08/05/2026

Subject

Acknowledgement of Receipt:
(a) Marble Falls EMS Quarterly Update - July 2026;
(b) Letter regarding Federal Highway Association Emergency Relief Funding for TxDOT regarding the July 2026 flood;
(c) U.S. Department of Treasury, State and Local Fiscal Recovery Funds (SLFRF) Notification of Compliance with Award Closeout Process;
(d) TCEQ Notice of Receipt of Application and Intent to Obtain Water Quality Permit;
(e) Capital Area Council of Governments Notice of Membership Dues;
(f) City of Burnet Notice of Survey Services for Alleyways;
(g) BCAD Reappraisal Plan for 2027-2028;
(h) BCAD FY27 Adopted Budget;
(i) PEC Utility Connections - July 20, 2026;
(j) PEC Utility Connections - July 27, 2028; and
(k) 2026 Certification of Appraisal Rolls.
(Wilson)

Attachments

MFAEMS - Burnet County Quarterly Update - July 23, 2026
LPA Disaster Notification 2026 Flooding
SLRFR Closeout
TCEQ Notice of Receipt of Application and Intent to Obtain Water Qaulity Permit
Capital Area Council of Governments Notice of Membership Dues
City of Burnet Notice of Survey Services for Alleyways
BCAD Reappraisal Plan for 2027-2028
BCAD FY27 Adopted Budget
PEC Utility Connections - July 20, 2026
PEC Utility Connections - July 27, 2026
26 CERTIFICATE OF APPRAISAL ROLLS

MARBLE FALLS AREA EMS

BURNET COUNTY UPDATE
JULY 23, 2026

Marble Falls Area EMS
Call Information
Jun-26

Burnet County	Priority 1 #	Priority 1 Response	Priority 2 #	Priority 2 Response	Priority 1 & 2 #	Priority 1 & 2 Response	On Scene
Burnet County Z 1	33	11.20	10	13.84	43	11.82	21.02
Burnet County Z 4	15	7.53	5	15.19	20	9.14	21.64
Hoover Valley VFD	2	11.68	5	15.06	7	13.94	28.60
Burnet County Totals	**50**	**10.12**	**20**	**14.41**	**70**	**11.26**	**21.77**

Medic 21	21
Medic 22	21
Medic 23	0
Medic 24	26
Medic 25	0
Medic 26	2
Medic 27	0
Medic 28	0
Command Only	0
Total Medic Unit Responses	**70**

Total Calls Transported	44	62.86%
Total Calls Not Transported	26	37.14%

 # Of Calls - Multiple Unit Response 0

	#		%
Baylor Scott & White Marble Falls	31		70.45%
Seton Highland Lakes	5		11.36%
Llano Memorial	0		0.00%
Saint Davids Round Rock	0		0.00%
Heart Hospital of Austin	0		0.00%
South Austin Medical Center	0		0.00%
Seton Medical Center	1		2.27%
Seton Medical Williamson	1		2.27%
Dell Seton Medical Center	2		4.55%
Dell Children's Hospital	1	18.18%	2.27%
Dell Children's Medical Center North	0		0.00%
Baylor Scott and White Lakeway	3		6.82%
Baylor Scott and White Round Rock	0		0.00%
McLane Children's Hospital	0		0.00%
Cedar Park Regional	0		0.00%
Texas Children's Hospital	0		0.00%
Total Patients Transported	**44**	73.33%	**100.00%**
Total Patients Not Transported	16	26.67%	
Total Patient Contacts	**60**	100.00%	

Patients - Male	25
Patients - Female	35
Patients - Total	**60**
Average Patient Age	60.0
Non-Emergent Transport	38
Emergent Transport	6
Total Transports	**44**
Air Medical Transports	4

Marble Falls Area EMS
Unincorporated Burnet County Extended Responses
Jun-26

				MF	Priority 1	Priority 2	Extended
Pickup	Zone	DOS	Dispatched	On Location	Response	Response	Response
Peniel Path	Burnet County Z 1	6/18/2026	15:19:11	15:40:08	20.95	-	Extended response due to distance, M26 took the call as closest unit
Paseo Del Rio	Burnet County Z 1	6/20/2026	5:52:42	6:13:55	21.22	-	Extended response due to distance

Priority 1	50
20 Minutes +	2
Priority 2	20
35 Minutes +	0

Marble Falls Area EMS
Call Information
FY - 26

Burnet County	Priority 1 #	Priority 1 Response	Priority 2 #	Priority 2 Response	Priority 1 & 2 #	Priority 1 & 2 Response	On Scene
Burnet County Z 1	241	12.11	68	14.65	**309**	12.67	25.83
Burnet County Z 4	109	8.39	38	10.42	**147**	8.89	22.11
Hoover Valley VFD	32	13.86	15	14.54	**47**	14.07	28.79
Burnet County Totals	**382**	**11.19**	**121**	**13.36**	**503**	**11.70**	**25.17**

Medic 21	158
Medic 22	123
Medic 23	0
Medic 24	199
Medic 25	0
Medic 26	14
Medic 27	0
Medic 28	8
Command Only	2
Total Medic Unit Responses	**504**

Total Calls Transported	330	65.61%
Total Calls Not Transported	173	34.39%

 # Of Calls - Multiple Unit Response 1

	#		%
Baylor Scott & White Marble Falls	243		73.64%
Seton Highland Lakes	44		13.33%
Llano Memorial	0		0.00%
Saint Davids Round Rock	2		0.61%
Heart Hospital of Austin	0		0.00%
South Austin Medical Center	2		0.61%
Seton Medical Center	1		0.30%
Seton Medical Williamson	6		1.82%
Dell Seton Medical Center	19		5.76%
Dell Children's Hospital	1	13.03%	0.30%
Dell Children's Medical Center North	0		0.00%
Baylor Scott and White Lakeway	12		3.64%
Baylor Scott and White Round Rock	0		0.00%
McLane Children's Hospital	0		0.00%
Cedar Park Regional	0		0.00%
Texas Children's Hospital	0		0.00%
Total Patients Transported	**330**	70.66%	**100.00%**
Total Patients Not Transported	137	29.34%	
Total Patient Contacts	**467**	100.00%	

Patients - Male	224
Patients - Female	243
Patients - Total	**467**
Average Patient Age	60.5
Non-Emergent Transport	283
Emergent Transport	47
Total Transports	**330**
Air Medical Transports	26

Marble Falls Area EMS
Unincorporated Burnet County Extended Responses
FY - 26

Pickup	Zone	DOS	Dispatched	MF On Location	Priority 1 Response	Priority 2 Response	Extended Response
14000 Block S FM 1174	Burnet County Z 1	10/10/2025	21:10:45	21:50:40	24.77	-	Extended response due to distance
Balcones Springs Drive	Burnet County Z 1	11/1/2025	13:04:59	13:33:22	23.25	-	Extended response due to distance
Avenida Serena	Burnet County Z 1	11/8/2025	5:28:02	6:15:13	23.28	-	Extended response due to distance
Avenida Serena	Burnet County Z 4	12/18/2025	19:22:00	19:43:00	21.00	-	Extended response due to distance
7000 Block E FM 1431	Burnet County Z 1	12/21/2025	13:14:46	13:35:58	21.20	-	Extended response due to distance, M26 took call as closest unit
105 FM 2342	Burnet County Z 4	12/24/2025	18:53:31	19:18:14	24.72	-	Extended response due to distance
6000 Block E FM 1431	Burnet County Z 1	1/25/2026	18:11:36	19:20:32	-	68.93	Extended response due to ice
County Road 402	Burnet County Z 1	1/25/2026	20:15:18	21:06:00	-	50.70	Extended response due to ice
2600 Block CR 120A	Burnet County Z 1	2/4/2026	2:39:42	3:03:19	23.62	-	Extended response due to distance
Legendary Estates Drive	Hoover Valley VFD	2/6/2026	0:52:41	1:14:50	22.15	-	Extended response due to M22 responding as closes unit out of Marble Falls
E FM 1431 / S FM 1174	Burnet County Z 1	2/11/2026	13:06:49	13:30:59	24.17	-	Extended response due to distance
Flat Rock Trail	Burnet County Z 1	2/21/2026	18:29:13	18:57:19	28.10	-	Extended response due to distance & traffic
Rangeway Circle	Hoover Valley VFD	3/15/2026	15:19:19	15:39:38	20.32	-	Extended response due to distance from M21
900 Block CR 405	Burnet County Z 1	4/10/2026	6:19:24	6:45:03	25.65		Extended response due to distance
7000 Block E FM 1431	Burnet County Z 1	5/2/2026	17:33:22	17:56:48	23.43	-	Extended response due to heavy traffic on 1431
Scenic View Drive	Burnet County Z 1	5/14/2026	19:22:00	19:43:30	21.50	-	Extended response due to staging for LE
1500 Block CR 135	Hoover Valley VFD	5/17/2026	22:08:00	22:28:41	20.68	-	Extended response due to distance
Woodland Acres Drive	Burnet County Z 1	5/20/2026	16:40:29	17:01:37	21.13	-	Extended response due to M28 responding as closest unit
5800 CR 340	Burnet County Z 1	5/21/2026	21:54:32	22:18:54	24.37	-	Extended response due to distance and weather
Avenida Serena	Burnet County Z 1	5/21/2026	22:47:28	23:07:59	20.52	-	Extended response due to distance
Avenida Serena	Burnet County Z 1	5/24/2026	1:36:56	1:59:24	22.47	-	Extended response due to distance
3400 Block CR 341	Burnet County Z 1	5/25/2026	23:36:35	0:01:17	24.70	-	Extended response due to distance
Peniel Path	Burnet County Z 1	6/18/2026	15:19:11	15:40:08	20.95	-	Extended response due to distance, M26 took the call as closest unit
Paseo Del Rio	Burnet County Z 1	6/20/2026	5:52:42	6:13:55	21.22	-	Extended response due to distance

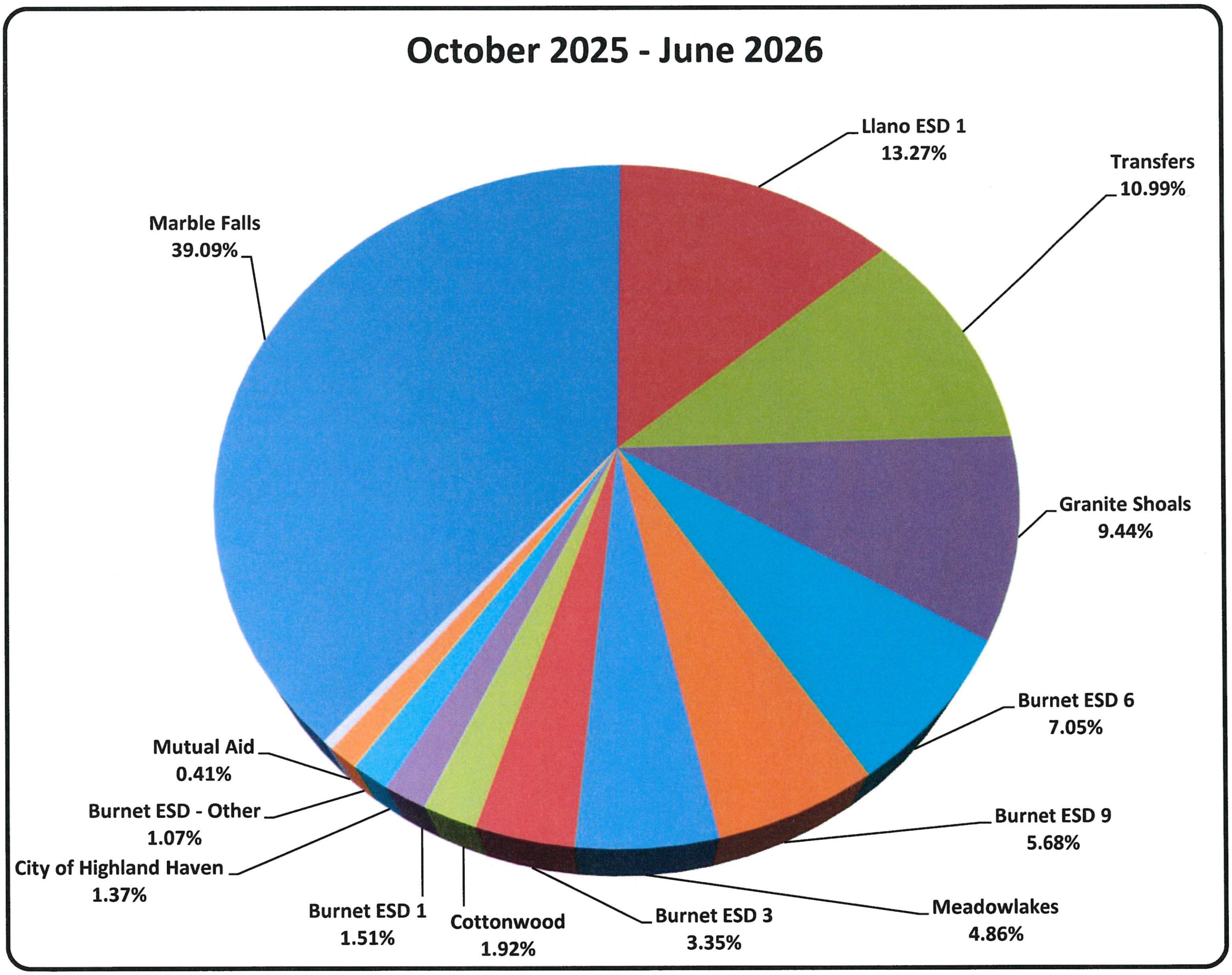
Priority 1	382
20 Minutes +	22
Priority 2	121
35 Minutes +	2

Marble Falls Area EMS

Call Volume Location

FY - 2026

Marble Falls	1714	39.09%	City of Marble Falls
Llano ESD 1	582	13.27%	Horseshoe Bay Llano County Area
Transfers	482	10.99%	BSWMF / SHL / Other
Granite Shoals	414	9.44%	City of Granite Shoals
Burnet ESD 6	309	7.05%	Marble Falls VFD Area
Burnet ESD 9	249	5.68%	Spicewood VFD Area
Meadowlakes	213	4.86%	City of Meadowlakes
Burnet ESD 3	147	3.35%	Unincorporated Granite Shoals
Cottonwood	84	1.92%	City of Cottonwood Shores
Burnet ESD 1	66	1.51%	Horseshoe Bay Burnet County Area
City of Highland Haven	60	1.37%	City of Highland Haven
Burnet ESD - Other	47	1.07%	Other Burnet County / ESD's / City of Burnet
Mutual Aid	18	0.41%	Mutual Aid Responses
Total	**4385**	**100.00%**	



Texas Department of Transportation

Date: July 24th, 2026

The Honorable Bryan Wilson
County Judge, Burnet County
220 South Pierce Street
Burnet, Texas 78611

RE: Federal Highway Administration
Emergency Relief Funding
July 2026 Flooding

Dear Judge Wilson:

Governor Greg Abbott issued an Emergency Disaster Declaration on July 14th, 2026, due to the recent storms and flooding occurring around the State, and the county you reside in is included in the declaration. In response, the Texas Department of Transportation is eligible to seek Emergency Relief Funding from the Federal Highway Administration (FHWA) on eligible FHWA Roadways within Burnet County.

TxDOT will act as the coordinator and liaison between FHWA and the local government to provide guidance to the FHWA Local Public Assistance Program. FHWA will reimburse for disaster-related expenditures on FHWA eligible roadways within a local government's jurisdiction meeting reimbursement criteria. The roadway must have a classification of an Interstate, Principal Arterial, Freeways/Expressways, Minor Arterial, or Major Collector. The local road classification can be verified using the Statewide Planning Map located on the Government - Emergency Relief informational site.

Please contact Joe Muck, Area Engineer at 512-756-2316 or Joe.Muck@txdot.gov, or Tyler Brudnick, Assistant Area Engineer at 512-756-2316 or Tyler.Brudnick@txdot.gov, for additional information or questions concerning the FHWA ER Program.

Sincerely,

DocuSigned by:
78974EBCB5244BE...

Tucker Ferguson, P.E.

District Engineer

DEPARTMENT OF THE TREASURY

U.S. Department of the Treasury, State and Local Fiscal Recovery Funds (SLFRF): Notification of Compliance with Award Closeout Process

Burnet County, TX
SLFRF Recipient ID: RCP-039255

July 29, 2026

Dear SLFRF Recipient:

We are writing regarding Burnet County, TX's participation in the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by Sections 602 and 603 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021), codified at 42 U.S.C. 802 and 803, as amended.

Based on our review, Burnet County, TX has successfully completed the following:

1. Submitted a fully compliant final report, including certification of the accuracy and completion of the final report.
2. Submitted a fully compliant Federal Financial Report (SF-425).

Following the recipient's completion of the above tasks, Treasury has completed all actions pertaining to the close out of Burnet County, TX's SLFRF award.

However, after closeout, Burnet County, TX's responsibility to Treasury for post-closeout adjustments to your SLFRF awards and other post-closeout requirements continues:

1. Treasury has the right to disallow costs and recover funds on the basis of a later audit or other review of Burnet County, TX's SLFRF award.
2. Burnet County, TX is required to return any funds due as a result of later refunds, corrections, or other transactions.
3. Burnet County, TX remains subject to the SLFRF Award Terms, including paragraph 6 regarding record retention and access to such SLFRF award records.

For more information
If you have questions or need additional information, please send us an email via SLFRF@Treasury.gov.

Treasury appreciates your participation in the SLFRF program.

Thank you,

State and Local Fiscal Recovery Funds
U.S. Department of the Treasury
SLFRF@Treasury.gov

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

NOTICE OF RECEIPT OF APPLICATION AND INTENT TO OBTAIN WATER QUALITY PERMIT

PROPOSED PERMIT NO. WQ0017004001

APPLICATION. Camp Champions TX, LLC, 775 Camp Road, Marble Falls, Texas 78654, has applied to the Texas Commission on Environmental Quality (TCEQ) for proposed Texas Land Application Permit (TLAP) No. WQ0017004001 to authorize the disposal of treated wastewater at a volume not to exceed a daily average flow of 20,000 gallons per day via surface irrigation on 6.2 acres of land. The domestic wastewater treatment facility and disposal area are located approximately 0.46 miles southwest of the intersection of Farm-to-Market Road 1431 and Highland Drive, in Burnet County, Texas 78654. Authorization for disposal was previously permitted by expired Permit No. WQ0015643001. TCEQ received this application on June 18, 2026. The permit application will be available for viewing and copying at Burnet County Clerk's Office, 220 South Pierce Street, Burnet, in Burnet County, Texas prior to the date this notice is published in the newspaper. The application and associated notices are available electronically at the following webpage: https://www.tceq.texas.gov/permitting/wastewater/pending-permits/tlap-applications. This link to an electronic map of the site or facility's general location is provided as a public courtesy and not part of the application or notice. For the exact location, refer to the application.
https://gisweb.tceq.texas.gov/LocationMapper/?marker=-98.39802,30.614722&level=18

ALTERNATIVE LANGUAGE NOTICE. Alternative language notice in Spanish is available at: https://www.tceq.texas.gov/permitting/wastewater/pending-permits/tlap-applications.
El aviso de idioma alternativo en español está disponible en https://www.tceq.texas.gov/permitting/wastewater/pending-permits/tlap-applications.

ADDITIONAL NOTICE. TCEQ's Executive Director has determined the application is administratively complete and will conduct a technical review of the application. After technical review of the application is complete, the Executive Director may prepare a draft permit and will issue a preliminary decision on the application. **Notice of the Application and Preliminary Decision will be published and mailed to those who are on the county-wide mailing list and to those who are on the mailing list for this application. That notice will contain the deadline for submitting public comments.**

PUBLIC COMMENT / PUBLIC MEETING. You may submit public comments or request a public meeting on this application. The purpose of a public meeting is to provide the opportunity to submit comments or to ask questions about the application. TCEQ will hold a public meeting if the Executive Director determines that there is a significant degree of public

BURNET COUNTY JUDGE

JUL 2 8 2026

interest in the application or if requested by a local legislator. A public meeting is not a contested case hearing.

OPPORTUNITY FOR A CONTESTED CASE HEARING. After the deadline for submitting public comments, the Executive Director will consider all timely comments and prepare a response to all relevant and material, or significant public comments. **Unless the application is directly referred for a contested case hearing, the response to comments, and the Executive Director's decision on the application, will be mailed to everyone who submitted public comments and to those persons who are on the mailing list for this application. If comments are received, the mailing will also provide instructions for requesting reconsideration of the Executive Director's decision and for requesting a contested case hearing.** A contested case hearing is a legal proceeding similar to a civil trial in state district court.

TO REQUEST A CONTESTED CASE HEARING, YOU MUST INCLUDE THE FOLLOWING ITEMS IN YOUR REQUEST: your name, address, phone number; applicant's name and proposed permit number; the location and distance of your property/activities relative to the proposed facility; a specific description of how you would be adversely affected by the facility in a way not common to the general public; a list of all disputed issues of fact that you submit during the comment period and, the statement "[I/we] request a contested case hearing." If the request for contested case hearing is filed on behalf of a group or association, the request must designate the group's representative for receiving future correspondence; identify by name and physical address an individual member of the group who would be adversely affected by the proposed facility or activity; provide the information discussed above regarding the affected member's location and distance from the facility or activity; explain how and why the member would be affected; and explain how the interests the group seeks to protect are relevant to the group's purpose.

Following the close of all applicable comment and request periods, the Executive Director will forward the application and any requests for reconsideration or for a contested case hearing to the TCEQ Commissioners for their consideration at a scheduled Commission meeting.

The Commission may only grant a request for a contested case hearing on issues the requestor submitted in their timely comments that were not subsequently withdrawn. **If a hearing is granted, the subject of a hearing will be limited to disputed issues of fact or mixed questions of fact and law relating to relevant and material water quality concerns submitted during the comment period.**

MAILING LIST. If you submit public comments, a request for a contested case hearing or a reconsideration of the Executive Director's decision, you will be added to the mailing list for this specific application to receive future public notices mailed by the Office of the Chief Clerk. In addition, you may request to be placed on: (1) the permanent mailing list for a specific applicant name and permit number; and/or (2) the mailing list for a specific county. If you wish to be placed on the permanent and/or the county mailing list, clearly specify which list(s) and send your request to TCEQ Office of the Chief Clerk at the address below.

INFORMATION AVAILABLE ONLINE. For details about the status of the application, visit the Commissioners' Integrated Database at www.tceq.texas.gov/goto/cid. Search the database using the permit number for this application, which is provided at the top of this notice.

AGENCY CONTACTS AND INFORMATION. All public comments and requests must be submitted either electronically at **https://www14.tceq.texas.gov/epic/eComment/**, or in writing to the Texas Commission on Environmental Quality, Office of the Chief Clerk, MC-105, P.O. Box 13087, Austin, Texas 78711-3087. Please be aware that any contact information you provide, including your name, phone number, email address and physical address will become part of the agency's public record. For more information about this permit application or the permitting process, please call the TCEQ Public Education Program, Toll Free, at 1-800-687-4040 or visit their website at www.tceq.texas.gov/goto/pep. Si desea información en Español, puede llamar al 1-800-687-4040.

Further information may also be obtained from Camp Champions TX, LLC at the address stated above or by calling Mr. Robert Callegari, P.E., Burgess and Niple, Inc., at 512-432-1000.

Issuance Date: July 22, 2026

Comisión de Calidad Ambiental del Estado de Texas

AVISO DE RECIBO DE LA SOLICITUD Y
EL INTENTO DE OBTENER PERMISO PARA LA CALIDAD DEL AGUA

PERMISO PROPUESTO NO. WQ0017004001

SOLICITUD. Camp Champions, TX LLC, 775 Camp Road, Marble Falls, Texas 78654 ha solicitado a la Comisión de Calidad Ambiental del Estado de Texas (TCEQ) para el propuesto Permiso No. WQ0017004001 de disposición de aguas residuales para autorizar la disposición de aguas residuales tratadas en un volumen que no sobrepasa un flujo promedio diario de 20.000 galones por día mediante riego por superficie en 6,2 acres de terreno. La planta y el área de disposición estarán ubicados aproximadamente 0.46 millas al sudoeste de la intersección de Farm-to-Market Road 1431 y Highland Drive, en el Condado de Burnet, Texas 78654. La autorización para la descarga estaba contemplada anteriormente en el permiso vencido n.º WQ0015643001. La TCEQ recibió esta solicitud el 18 de junio de 2026. La solicitud para el permiso estará disponible para leerla y copiarla en Burnet County Clerk's Office, 220 South Pierce Street, Burnet, TX 78654 antes de la fecha de publicación de este aviso en el periódico. La solicitud y los avisos asociados están disponibles electrónicamente en la siguiente página web: https://www.tceq.texas.gov/permitting/wastewater/pending-permits/tlap-applications. Este enlace a un mapa electrónico de la ubicación general del sitio o de la instalación es proporcionado como una cortesía y no es parte de la solicitud o del aviso. Para la ubicación exacta, consulte la solicitud.
https://gisweb.tceq.texas.gov/LocationMapper/?marker=-98.39802,30.614722&level=18

AVISO DE IDIOMA ALTERNATIVO. El aviso de idioma alternativo en español está disponible en https://www.tceq.texas.gov/permitting/wastewater/pending-permits/tlap-applications.

AVISO ADICIONAL. El Director Ejecutivo de la TCEQ ha determinado que la solicitud es administrativamente completa y conducirá una revisión técnica de la solicitud. Después de completar la revisión técnica, el Director Ejecutivo puede preparar un borrador del permiso y emitirá una Decisión Preliminar sobre la solicitud. **El aviso de la solicitud y la decisión preliminar serán publicados y enviado a los que están en la lista de correo de las personas a lo largo del condado que desean recibir los avisos y los que están en la lista de correo que desean recibir avisos de esta solicitud. El aviso dará la fecha límite para someter comentarios públicos.**

COMENTARIO PUBLICO / REUNION PUBLICA. Usted puede presentar comentarios públicos o pedir una reunión pública sobre esta solicitud. El propósito de una reunión pública es dar la oportunidad de presentar comentarios o hacer preguntas acerca de la solicitud. La TCEQ realiza una reunión pública si el Director Ejecutivo determina que hay un grado de interés público suficiente en la solicitud o si un legislador local lo pide. Una reunión pública no es una audiencia administrativa de lo contencioso.

OPORTUNIDAD DE UNA AUDIENCIA ADMINISTRATIVA DE LO CONTENCIOSO. Después del plazo para presentar comentarios públicos, el Director Ejecutivo considerará todos los comentarios apropiados y preparará una respuesta a todo los comentarios públicos esenciales, pertinentes, o significativos. **A menos que la solicitud haya sido referida directamente a una audiencia administrativa de lo contencioso, la respuesta a los comentarios y la decisión del Director Ejecutivo sobre la solicitud serán enviados por correo a todos los que presentaron un comentario público y a las personas que están en la lista para recibir avisos sobre esta solicitud. Si se reciben comentarios, el aviso también proveerá instrucciones para pedir una reconsideración de la decisión del Director Ejecutivo y para pedir una audiencia administrativa de lo contencioso.** Una audiencia administrativa de lo contencioso es un procedimiento legal similar a un procedimiento legal civil en un tribunal de distrito del estado.

PARA SOLICITAR UNA AUDIENCIA DE CASO IMPUGNADO, USTED DEBE INCLUIR EN SU SOLICITUD LOS SIGUIENTES DATOS: su nombre, dirección, y número de teléfono; el nombre del solicitante y número del permiso; la ubicación y distancia de su propiedad/actividad con respecto a la instalación; una descripción específica de la forma cómo usted sería afectado adversamente por el sitio de una manera no común al público en general; una lista de todas las cuestiones de hecho en disputa que usted presente durante el período de comentarios; y la declaración "[Yo/nosotros] solicito/solicitamos una audiencia de caso impugnado". Si presenta la petición para una audiencia de caso impugnado de parte de un grupo o asociación, debe identificar una persona que representa al grupo para recibir correspondencia en el futuro; identificar el nombre y la dirección de un miembro del grupo que sería afectado adversamente por la planta o la actividad propuesta; proveer la información indicada anteriormente con respecto a la ubicación del miembro afectado y su distancia de la planta o actividad propuesta; explicar cómo y porqué el miembro sería afectado; y explicar cómo los intereses que el grupo desea proteger son pertinentes al propósito del grupo.

Después del cierre de todos los períodos de comentarios y de petición que aplican, el Director Ejecutivo enviará la solicitud y cualquier petición para reconsideración o para una audiencia de caso impugnado a los Comisionados de la TCEQ para su consideración durante una reunión programada de la Comisión.

La Comisión sólo puede conceder una solicitud de una audiencia de caso impugnado sobre los temas que el solicitante haya presentado en sus comentarios oportunos que no fueron retirados posteriormente. **Si se concede una audiencia, el tema de la audiencia estará limitado a cuestiones de hecho en disputa o cuestiones mixtas de hecho y de derecho relacionadas a intereses pertinentes y materiales de calidad del agua que se hayan presentado durante el período de comentarios.**

LISTA DE CORREO. Si somete comentarios públicos, un pedido para una audiencia administrativa de lo contencioso o una reconsideración de la decisión del Director Ejecutivo, la Oficina del Secretario Principal enviará por correo los avisos públicos en relación con la solicitud. Además, puede pedir que la TCEQ ponga su nombre en una o más de las listas correos siguientes (1) la lista de correo permanente para recibir los avisos del solicitante indicado por nombre y número del permiso específico y/o (2) la lista de correo de todas las solicitudes en un condado especifico. Si desea que se agrega su nombre en una de las listas designe cual lista(s) y envía por correo su pedido a la Oficina del Secretario Principal de la TCEQ.

INFORMACIÓN DISPONIBLE EN LÍNEA. Para detalles sobre el estado de la solicitud, favor de visitar la Base de Datos Integrada de los Comisionados en www.tceq.texas.gov/goto/cid. Para buscar en la base de datos, utilizar el número de permiso para esta solicitud que aparece en la parte superior de este aviso.

CONTACTOS E INFORMACIÓN A LA AGENCIA. Todos los comentarios públicos y solicitudes deben ser presentadas electrónicamente vía http://www14.tceq.texas.gov/epic/eComment/ o por escrito dirigidos a la Comisión de Texas de Calidad Ambiental, Oficial de la Secretaría (Office of Chief Clerk), MC-105, P.O. Box 13087, Austin, Texas 78711-3087. Tenga en cuenta que cualquier información personal que usted proporcione, incluyendo su nombre, número de teléfono, dirección de correo electrónico y dirección física pasarán a formar parte del registro público de la Agencia. Para obtener más información acerca de esta solicitud de permiso o el proceso de permisos, llame al programa de educación pública de la TCEQ, gratis, al 1-800-687-4040. Si desea información en Español, puede llamar al 1-800-687-4040.

También se puede obtener información adicional del Camp Champions, TX LLC a la dirección indicada arriba o llamando al Sr. Robby Callegari, P.E., Burgess & Niple, Inc. al (512) 432-1000

Fecha de emisión: el 22 de julio de 2026

Capital Area Council of Governments
6800 Burleson Road, Building 310, Suite 165
Austin, Texas 78744-2306
Ph: 512-916-6000 Fax: 512-916-6001
www.capcog.org

BASTROP BLANCO BURNET CALDWELL FAYETTE HAYS LEE LLANO TRAVIS WILLIAMSON

July 16, 2027

The Honorable Bryan Wilson
County Judge
Burnet County
220 S. Pierce
Burnet, Texas 78611

Dear County Judge Wilson,

The Capital Area Council of Governments (CAPCOG) Executive Committee voted to increase CAPCOG's membership dues for the upcoming calendar year for full and associate members. The increase will ensure CAPCOG is positioned to continue its current programs while developing more services for its members.

Burnet County's membership dues for 2027 will be $3,848.51, which consists of the new rate of $0.0675 per capita. CAPCOG is presenting this information to you before it is billed to assist you with your organization's budget development. As in previous years, billing will begin in mid- to late-August.

This increase marks the first time CAPCOG's membership dues have increased in at least 40 years. Previously, CAPCOG relied on population growth to provide monetary increases in the fund supported by the dues, and it has done so without respect to inflation or wage growth. While the CAPCOG membership dues make up a very small portion of CAPCOG's overall budget — due to a reliance on state and federal grant funding to deliver essential programs and services, the dues play a very critical role in ensuring CAPCOG's operations continue to serve the diverse needs of the Capital Area 10-county region. The dues also pay for noneligible grant expenses such as planning efforts not aligned with current grant programs to include a recently hired local government coordinator, who will help develop plans to address future regional needs and directly assist local agencies in navigating solutions for their local issues.

CAPCOG appreciates the continued support of all its members, and it is members like you that allow CAPCOG to conduct its mission of strengthening the region by supporting urban and rural local governments through coordination, collaboration, and sharing of ideas and resources. CAPCOG remains dedicated to the region and strives to pass through as much funding to its members as possible either through its own programing or directly to those governments based on the grant funding requirements. But as the region continues to grow, so do its issues. This rate increase will allow CAPCOG flexibility in addressing those issues head-on.

Thanks again for your long-time support,

Sincerely,

Christopher R. Miller

Chris Miller
CAPCOG Executive Director

BURNET COUNTY JUDGE
JUL 2 2 2026

CITY OF
BURNET
P.O. Box 1369 • 301 East Jackson St • Burnet, TX 78611 • (512) 756-6093

July 20, 2026

Dear Downtown Property Owner,

The City of Burnet is moving forward with survey work related to two alleyways located south of East Jackson Street and west of South Main Street in the historic downtown square area.

At the May 26 City Council meeting, Council authorized the City to engage Cuatro Consulting to perform survey services for these alleyways. The purpose of this work is to identify, establish, and document alleyway boundaries and easements that support long-term access for City operations, including utility maintenance, emergency response, solid waste services, drainage, and other municipal functions.

Because of the age of the downtown area and the historic configuration of the properties, accurate survey work is necessary to help the City determine existing conditions, property boundaries, access areas, and any easements that may need to be prepared or updated.

The City and its survey team will make reasonable efforts to coordinate access in advance and to avoid interfering with normal business operations or use of the property. You may be contacted directly by Cuatro Consulting regarding the survey work or to coordinate access to your property. The survey work is not intended to disturb your property, and any access will be limited to what is reasonably necessary to complete the survey.

We appreciate your cooperation and support as we work to maintain and improve access, utilities, and services in the historic downtown square. If you have any questions, please contact Leslie Kimbler at 512-715-3206 or lkimbler@cityofburnet.com.

Sincerely,

David Vaughn
City Manager

BURNET CENTRAL APPRAISAL DISTRICT
P. O. BOX 908 / 223 SOUTH PIERCE
BURNET, TEXAS 78611
PHONE (512) 756-8291
FAX (512) 756-7873

July 20, 2026

Presiding Officer of the Governing Body
Burnet County
220 South Pierce
Burnet, TX 78611

Dear Presiding Officer:

At their regular meeting on Thursday, July 16, 2026 at the Burnet Central Appraisal District's Board of Directors adopted the District's Reappraisal Plan for 2027-2028. A copy of that plan is enclosed.

If you have any questions, please let me know.

Sincerely,

Stan Hemphill

Stan Hemphill
Chief Appraiser

BURNET

CENTRAL APPRAISAL DISTRICT

REAPPRAISAL PLAN

2027 & 2028

ADOPTED
7-16-2026

Table of Contents

EXECUTIVE SUMMARY

The Burnet Central Appraisal District has prepared and published this reappraisal plan to provide our Board of Directors, taxing entities, and taxpayers with a better understanding of the District's responsibilities and activities.

The Burnet Central Appraisal District (BCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the Appraisal District. A member Board of Directors, appointed by the taxing units within the boundaries of BCAD, constitutes the District's governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the Appraisal District.

The Appraisal District is responsible for local property tax appraisal and exemption administration for 29 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, and emergency service district, sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the Appraisal District allocate the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

TAX CODE REQUIREMENT FOR REAPPRAISAL PLAN

Section 6.05, Tax Code, is amended by adding Subsection (i) to read as follows:

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

TAX CODE REQUIREMENTS FOR PERIODIC REAPPRAISAL

Subsections (a) and (b), Section 25.18, Tax Code, are amended to read as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
2) Identifying and updating relevant characteristics of each property in the appraisal records;
3) Defining market areas in the district;
4) Identifying property characteristics that affect property value in each market area, including:
   - A) the location and market area of property;
   - B) physical attributes of property, such as size, age, and condition;
   - C) legal and economic attributes; and
   - D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
7) Reviewing the appraisal results to determine value.

SCOPE OF RESPONSIBILITY

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1^{st}. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1^{st} of the year proceeding the tax year to which the appraisal applies by filing an application with the Chief Appraiser requesting that the inventory be appraised as of September 1^{st}.

PERSONNEL RESOURCES

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The administration department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The appraisal department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, mineral, utilities, and industrial. The District's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). Support functions including records maintenance, information and assistance to property owners, and hearings are coordinated by personnel in support services.

The Appraisal District staff consists of 21 employees with the following classifications:

- 1 - Official/Administrator (executive level administration)
- 2 - Professional (supervisory and management)
- 10 – Field appraisers
- 8 - Administrative Support (professional, customer service, clerical and other)

STAFF EDUCATION AND TRAINING

All personnel that are performing appraisal work are registered with the Texas Department of Licensing and Regulation (TDLR) and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they are awarded their license, they must receive a minimum of 30 hours of continuing education units every two years which must include specific CE'S as required by TDLR. Failure to meet these minimum standards may result in the termination of the employee.

Additionally, all appraisal personnel receive extensive training in data gathering processes including field work and statistical analyses of all types of property to ensure equality and uniformity of appraisal of all types of property. On-the-job training is delivered by our appraiser supervisor and our experienced appraisal staff for new appraisers. The appraiser supervisor meets regularly with the appraisal staff to introduce new procedures and regularly monitor appraisal activity to ensure that standardized appraisal procedures are being followed by all personnel.

SHARED APPRAISAL DISTRICT BOUNDARIES

Due to HB1010, effective 2008 this section no longer applies. However, we continue to share information with adjacent counties. The District established procedures whereby ownership and property data information are routinely exchanged within over-lapping jurisdictional boundaries. These over-lapping jurisdictions enter into Travis, Llano and Williamson counties. The Lampasas ISD enters into the northern portion of BCAD. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data. Under current State law, if a different method of developing values is not agreed upon by overlapping counties, the lower of the values is required to be used as the assessed value by all appraisal districts appraising the property.

INDEPENDENT PERFORMANCE TEST

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTAD) conducts an annual property value study (PVS) of each Texas school district and each appraisal district. Since 2010, the PTD has conducted annual property value studies on approximately half of the school districts/appraisal districts in the state and will conduct a Methods and Assistance Program (MAP) on the Appraisal Districts that a property value study was not conducted. For 2010, BCAD had a MAP conducted. For the future, in even number years the District will have a MAP and in odd number years will have a PVS. As part of this annual study, the code requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the District used recognized standards and practices (MSP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), and price-related differential (PRD) for properties overall and by state category.

There are 3 independent school districts in BCAD for which appraisal rolls are annually developed. The preliminary results of the PVS are released February 1 in the year following the year of appraisement. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions. The final MAP report is released in December. Any recommendations will be address immediately.

THE SEVEN REAPPRAISAL PLAN DETAILS

1. Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

The Burnet Central Appraisal District by policy has established three regions in the county being referred to as Region 1, Region 2 and Region 3. Tax year 2027 is a reappraisal year for Region 2 and tax year 2028 will be a reappraisal year for Region 3. Exhibit "A" defines the each of the three regions projects the year each region will be reappraised and Exhibit “B” is a map showing the regions.

2. Identifying and updating relevant characteristics of each property in the appraisal records;

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update relevant characteristics for each real property at least once every three years. Appraised values are reviewed annually and are subject to change. Business personal properties and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market data. The District follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

The District is responsible for establishing and maintaining approximately 57,166 real and personal property accounts covering 1,020 square miles within Burnet County. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and field inspections. General trends in employment, interest rates, new construction trends, cost, and market data are acquired through various sources, including internally generated questionnaires to buyers and sellers, university research centers, and market data centers and vendors.

The District has a geographic information system (GIS) that maintains maps and various layers of data and aerial photography. The District’s website makes a broad range of information available for public access, including property characteristics, value data, ownership records and district contact information.

Information Systems

The information systems of the District are managed by the District staff in conjunction with the services provided by True Automation, Inc. (Harris Govern) and BIS. The District operates in a PC environment, networked through a server. The Districts branch office is connected to the server by internet connection. True Automation, Inc. (Harris Govern) provides software support services for appraisal and collections applications.

3. Defining Market Areas

Market Area analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Analysis of comparable market sales forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales indicate the effects of these market forces and are interpreted by the appraiser into an indication of market price ranges and indications of property component change considering a given time period relative to the date of appraisal. Cost and Market Approaches to estimate value are the basic techniques utilized to interpret these sales. The Income Approach to value is also utilized to estimate an opinion of value for some income producing property.

The first step in defining Market Areas is the identification of a group of properties that share certain common traits. A Market Area for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Once a Market Area has been identified, the next step is to define any subsets/neighborhoods. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new neighborhoods tends to induce population shift from existing neighborhoods. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods can be more desirable due to their stability of character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Market Areas in the District:

Burnet County has eighteen identifiable Market Areas within the boundaries of the county. The Market Areas are defined as follows;

Residential Market Area: Neighborhood identification and delineation is the cornerstone of the residential Market Area valuation system at the District. All the residential analysis work done in association with the Market Area residential valuation process is neighborhood specific. Neighborhoods are inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as similar neighborhoods in similar locations. Each residential neighborhood is assigned to a neighborhood group based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales or use in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis is performed on a neighborhood basis, and in soft sale areas on a neighborhood group basis.

Burnet County has Residential Market Areas with subsets/neighborhoods for the following cities as each city has the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniformly unique to each. **The City of Burnet, The City of Marble Falls, The City of Bertram, The City of Cottonwood Shores, The City of Horseshoe Bay, The City of Granite Shoals, The City of Highland Haven, The City of Meadowlakes and The City of Double Horn.**

In addition to the cities, Burnet County also has Residential Market Areas for water front property located along the Colorado River and lakes. **Lake Buchanan, Lake Inks, Lake LBJ, Lake Marble Falls, Lake Travis and the Colorado Arm.**

Commercial and Industrial Market Area: Burnet County has no distinction between commercial and industrial properties located within the boundaries of the county. Therefore, the Commercial and Industrial Market Area is within the boundaries of the county.

Rural Land Market Area: Burnet County has no distinction between rural land properties located within the boundaries of the county with the exception of the following market areas: **SMFA** (non- highway acreage south of Marble Falls)**, HWY281S, HWY71 and HWY71W** (highway acreage south of Marble Falls) **and OPL** (open prairie land primarily in northeast Burnet County). Therefore, the Rural Land Market Area is within the boundaries of the county.

Personal Property Market Area: Burnet County has no distinction between personal property located within the boundaries of the county. Therefore, the Personal Property Market Area is within the boundaries of the county.

4. Identifying property characteristics that affect property value in each market area, including:

A. the location and market area of property;

B. physical attributes of property, such as size, age, and condition;

C. legal and economic attributes; and

D. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances restrictions; or legal restrictions.

Data Collection Validation

Data collection of real property involves maintaining data characteristics of the property on CAMA (Computer Assisted Mass Appraisal). The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers are required to use a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The approaches to value are structured and calibrated based on this coding system and property description and characteristics. The field appraisers use property classification references during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on software designed to record and appraise business personal property. The type of information contained in the Business Personal Property (BPP) file includes personal property such as business inventory, furniture and fixtures, machinery and equipment, with details such as cost and location. The field appraisers conducting on-site inspections use a personal property classification system during their initial training and as a guide to correctly list all personal property that is taxable.

The listing procedure utilized by the field appraisers is available in the District offices. Appraisers periodically update the classification system with input from the valuation group.

Sources of Data

The sources of data collection are through property inspections, new construction field effort, data review field effort, change finder, data mailer questionnaires, hearings, sales validation field effort, commercial sales verification and field effort, newspapers and publications, and property owner correspondence by mail or via the Internet. A principal source of data comes from building permits received from taxing jurisdictions that require property owners to take out a building permit. Where available, permits are received and matched manually with the property's tax account number for data entry. The Multiple Listing Service of the Highland Lakes Board of Realtors is a reliable source of data, for both property description and market sales data, however this is no longer a source for the District. Area and regional real estate brokers and managers are also sources of market and property information. Data surveys of property owners requesting market information and property description information is also valuable data. Agricultural surveys of farming and ranching property owners and industry professionals are helpful for productivity value calibration. Improvement cost information is gathered from local building contractors and Marshall and Swift Valuation Service. Interviewing property managers and operators to determine operating income and expenses for investment and income producing real property performs various income and rental surveys.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers work entire neighborhoods to review the accuracy of our data and identify properties that have to be reviewed. The sales validation effort in real property pertains to the collection of market data for properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of the property characteristics and confirmation of the sales price. In commercial, the field appraiser is responsible for contacting sales participants to confirm sales prices and to verify pertinent data.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. As the District has increased the amount of information available on the Internet, property owners have the opportunity to review information on their property and forward corrections via e-mail. For the property owner without access to the Internet, letters are sometimes submitted notifying the District of inaccurate data. Properties identified in this manner are added to a work file and inspected at the earliest opportunity. Accuracy and validity in property descriptions and characteristics data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relie on data accuracy as its foundation.

Field Review

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, land, and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types located within the boundaries of BCAD and the jurisdictions of this appraisal district. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system.

The appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties are field reviewed on a monthly and periodic basis to check for accuracy of data characteristics.

As the District's parcel count has increased through new home construction, and the homes constructed in prior years experience remodeling, the appraisers are required to perform the field activity associated with transitioning and high demand neighborhoods. Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the computer-assisted values against his own appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

5. Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

All residential parcels in the district are valued with a replacement cost estimated from identical cost schedules based on the improvement classification system using a comparative unit method. The District's residential cost schedules are estimated from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates are compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be indexed for neighborhood factors and influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales. The cost schedules are reviewed regularly on an annual basis.

A review of the residential cost schedule is performed annually. As part of this review and evaluation process of the estimated replacement cost, newly constructed sold properties representing various levels of quality of construction in district are considered. The property data characteristics of these properties are verified and photographs are taken of the samples. CAD replacement costs are compared against Marshall & Swift, a nationally recognized cost estimator, and the indicated replacement cost abstracted from these market sales of comparably improved structures. The results of this comparison are analyzed using statistical measures, including stratification by quality and reviewing of estimated building costs plus land to sales prices. As a result of this analysis, a new regional multiplier or economic index factor and indications of neighborhood economic factors are developed for use in the District's cost process. This new economic index estimated is used to adjust the District's cost schedule to be in compliance with local building costs as reflected by the local market.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic misimprovements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties. Effective 1/1/2010, the market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

Once field review is completed, the appraiser conducts a routine valuation review of all properties as outlined in the discussion of ratio studies and market analysis. Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The percentage of value difference are noted for each property within a delineated neighborhood allowing the appraiser to identify, research and resolve value anomalies before final appraised values are released. Previous values resulting from a hearing protest are individually reviewed to determine if the value remains appropriate for the current year.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

7. Reviewing the appraisal results to determine value.

PERFORMANCE TESTS

Sales Ratio Studies

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The District ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each neighborhood to allow the appraiser to review general market trends within their area of responsibility and provide an indication of market appreciation over a specified period of time. The PC-based ratio studies are designed to emulate the findings of the state comptroller's annual property value study for each category of property.

Management Review Process

Once the proposed value estimates are finalized, the appraiser reviews the sales ratios by neighborhood and presents pertinent valuation data, such as weighted sales ratio and pricing trends, to the appraisal supervisors and the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

APPRAISAL ACTIVITIES

Appraisal Responsibilities

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types located within the boundaries of BCAD and the jurisdictions of this appraisal district. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The appraisal opinion of value for all property located in the district is reviewed and evaluated each year.

Appraisal Resources

- Data - The data used by field appraisers includes the existing property characteristic information contained in CAMA (Computer Assisted Mass Appraisal System) from the District's computer system. The data is printed on a property record card (PRC), or personal property data sheets. Also, mobile devices will be used to check out the data electronically to take to the field. Other data used includes maps, sales data, fire and damage reports, building permits, photos and actual cost and market information. Sources of information are gathered using excellent reciprocal relationships with other participants in the real estate market place. The District cultivates sources and gathers information from both buyers and sellers participating in the real estate market.

Appraisal Frequency and Method Summary

- The District will physically inspect properties coded for an inspection. Properties are coded for an inspection because of some of the following reasons: building permits, request of the property owner, sales information, and any other source that warrants an inspection. Also, the District will inspect as many properties as time and resources will permit that are located in Region 2 for 2027 and Region 3 for 2028.

  Our goal is to inspect all real property at least once every three years, with appraisers noting condition of the improvement and looking for changes that might have occurred to the property since the last inspection. Exterior pictures are taken of homes. Every subdivision or neighborhood is statistically analyzed annually to ensure that sales that have occurred in the subdivision or neighborhood during the past 12 months are within a +-5% range of appraised value. If the sales do not indicate that range, adjustments are made to the subdivision or neighborhood.

- Business Personal Property-New business personal property is observed annually with appraisers actually going into businesses to develop quality and density observations. A rendition is left for new businesses to complete. Similar businesses to a subject are analyzed annually to determine consistency of appraisal per square foot. Rendition laws provide additional information on which to base values of all BPP accounts.

Data Collection Procedures

The appraisers are assigned specific areas throughout the district to conduct field inspections. These geographic areas of assignment are maintained for several years to enable the appraiser assigned to that area to become knowledgeable of all the factors that drive values for that specific area. Appraisers of real estate and business personal property conduct field inspections and record information using all data dealing with the property and allows for the entry of corrections and additions that the appraiser may find in his or her field inspection.

The quality of the data used is extremely important in estimating market values of taxable property. New appraisers are trained in the specifics of data collection and the classification system set forth and recognized as "rules" to follow. Experienced appraisers are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation or data review. A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

Data Maintenance

The field appraiser is responsible for the data entry of his/her fieldwork into the computer file. This responsibility includes not only data entry, but also quality assurance. Data updates and file modification for property descriptions and input accuracy is conducted as the responsibility of the field appraiser and appraisal supervisors.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection and the CAD appraiser responsible are listed on the CAMA record or property card. If a property owner or jurisdiction disputes the District's records concerning this data during a hearing, via a telephone call or other correspondence received, the record may be corrected based on the evidence provided or an on-site inspection may be conducted. Typically, a field inspection is requested to verify this information for the current year's valuation or for the next year's valuation. Every year a field review of real property located in certain areas or neighborhoods in the jurisdiction is done during the data review/re-list field effort. A field review is performed on all new personal property accounts, with available situs, each year.

Office Review

Office reviews are completed on properties where update information has been received from the owner of the property and is considered accurate and correct. Data mailers, sent in mass, or at the request of the property owner, frequently verify some property characteristics or current condition of the property. When the property data is verified in this manner, and considered accurate and correct, field inspections may not be required. The personal property department mails property rendition forms to new accounts or those with a value greater than $125,000, in January of each year to assist in the annual review of the property.

PERFORMANCE TEST

The property appraisers are responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhoods or districts by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Field appraisers in many cases may conduct field inspections to ensure the accuracy of the property descriptions at the time of sale for this study. This inspection is to make sure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the District.

REAL PROPERTY Valuation Process

INTRODUCTION

Scope of Responsibility

The appraisers are responsible for estimating equal and uniform market values for improved and vacant property. There are approximately 28,481 improved parcels and 28,686 vacant parcels in BCAD.

Appraisal Resources

- Personnel - The real property appraisal staff consists of 10 appraisers.
- Data - An individualized set of data characteristics for each real property parcel in this district are collected in the field and data entered to the computer. The property characteristic data drives the application of computer-assisted mass appraisal (CAMA) under the Cost, Market, and Income Approaches to property valuation.

VALUATION APPROACH

Land Analysis

Land valuation analysis is conducted prior to neighborhood sales analysis. The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhood. A computerized land table files stores the land information required to consistently value individual parcels within neighborhoods given known land characteristics. Specific land influences are considered, where necessary, and depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as access, view, shape, size, and topography. The appraisers use abstraction and allocation methods to make sure that estimated land values best reflect the contributory market value of the land to the overall property value.

Area Analysis

Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources provide the field appraiser a current economic outlook on the real estate market. Information is gleaned from real estate publications and sources such as continuing education in the form of IAAO, TAAD, and TAAO classes.

Sales Information

A sales file for the storage of "snapshot" sales data at the time of sale is maintained for real property. Vacant land sales, along with improved sales are maintained in a sales information system. Improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, MLS, various sale vendors, builders, and realtors. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale prices. Neighborhood sales reports are generated as an analysis tool for the appraiser in the development and estimation of market price ranges and property component value estimates. Abstraction and allocation of property components based on sales of similar property is an important analysis tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market.

Statistical Analysis

The appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Ratio studies are conducted on each of the neighborhoods in the district to judge the two primary aspects of mass appraisal accuracy level and uniformity of value. Appraisal statistics of central tendency generated from sales ratios are evaluated and analyzed for each neighborhood. The level of appraised values is determined by the weighted mean ratio for sales of individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods.

The appraiser, through the sales ratio analysis process, reviews every neighborhood annually. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated or whether the level of market value in a neighborhood is at an acceptable level.

Market and Cost Reconciliation and Valuation

The replacement cost new of property improvements (RCN) less accrued depreciation (AD) plus land value (LV) equals market value (MV), as the cost approach separately estimates both land and building value. Neighborhood analysis of market sales is used to achieve an acceptable sale ratio or level of appraisal. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The District's primary approach to the valuation of properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in a purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

Whereas, in accordance with the cost approach, the estimated market value (MV) of the property equals the land value (LV) plus contributory values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal to an acceptable standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered. This market, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction. Whereas, in accordance with the Market Approach, the estimated market value (MV) of the property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property. For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution. This analysis for the hybrid model is based on both the cost and market approaches as a correlation of indications of property valuation. A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to total property value. The measure of change for this property component can best be reflected and based in the annualized accrued depreciation rate. This cost related factor is most appropriately measured by sales of similar property. The market approach, when improvements are abstracted from the sale price, indicates the depreciated value of the improvement component, in effect, measuring changes in accrued depreciation, a cost factor. The level of improvement contribution to the property is measured by abstraction of comparable market sales, which is the property sale price less land value. The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes. This evaluation of cost results in the depreciated value of the improvement component based on age and condition. The evaluation of this market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 95% to 105%, to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction of property components allows the appraiser to focus on the rate of change for the improvement contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement component. This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for a property indicates the effect of overall market suggested influences and factors on the price of improvements that were a part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicates any loss in value due to accrued forms of physical, functional, or economic obsolescence. This is a market driven measure of accrued depreciation and results in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicate the trending of this rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculates the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sale ratio. After an acceptable level of appraisal is achieved within the sale sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sale prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised values against overall trends as exhibited by the local market, and finally, for the school district as a whole.

TREATMENT OF RESIDENCE HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under that law, beginning in the second year a property receives a homestead exemption; increases in the assessed value of that property are "capped." The value for tax purposes (assessed value) of a qualified residence homestead will be the LESSER of:

- the market value; or
- the preceding year's appraised value;
  PLUS, 10 percent for each year since the property was re-appraised;

  PLUS, the value of any improvements added since the last re-appraisal.

Assessed values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the year following sale of the property and the property is appraised at its market value. An analogous provision applies to new homes. While a developer owns them, unoccupied residences may be partially complete and appraised as part of an inventory. This valuation is estimated using the District's land value and the percentage of completion for the improvement contribution that usually is similar to the developer's construction costs as a basis of completion on the valuation date. However, in the year following changes in completion, occupancy, or sale, they are appraised at market value.

TREATMENT OF REAL NON-HOMESTEAD PROPERTY (Sec. 23.231)

This section expires December 31, 2026.

Business Personal Property Valuation Process

INTRODUCTION

Appraisal Responsibility

There are approximately 3,338 business personal property accounts located in BCAD jurisdictional areas.

- Personnel - The personal property staff consists of 1 appraiser.

- Data - The personal property appraisers collect the field data and maintain property files making updates and changes gathered from field inspections, newspapers, property renditions, sales tax permit listing and interviews with property owners.

VALUATION APPROACH

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the greatest income and the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

DATA COLLECTION/VALIDATION

Data Collection Procedures

Personal property data collection procedures are published in the appraisal manual personal property section and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection.

Sources of Data

Business Personal Property

The District's property characteristic data was collected through a massive field data collection effort coordinated by the District over the recent past and from property owner renditions. From year to year, reevaluation activities permit district appraisers to collect new data via an annual field inspection. This project results in the discovery of new businesses, changes in ownership, relocation of businesses, and closures of businesses not revealed through other sources. Tax assessors, city and local newspapers, and the public often provide the District information regarding new personal property and other useful facts related to property valuation.

Vehicles

An outside vendor provides BCAD with a listing of vehicles within the jurisdiction. The vendor develops this listing from the Texas Department of Transportation (TX DOT) Title and Registration Division records. Other sources of data include property owner renditions and field inspections.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

VALUATION

Business Personal Property

BCAD's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from CAD developed valuation models. The trending factors used by BCAD to develop RCN are based on published valuation guides. The percent good depreciation factors used by BCAD are also based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

PVF = INDEX FACTOR x PERCENT GOOD FACTOR

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

MARKET VALUE ESTIMATE = PVF x HISTORICAL COST

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market and reflect current economic pressures of supply and demand.

Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values, and there are also considerations available for high mileage. Vehicles that are not valued by the vendor are valued by an appraiser using NADA published guides.

INDIVIDUAL VALUE REVIEW PROCEDURES

Business Personal Property

Property owner renditions, accounts with field or other data changes, accounts with prior hearings and new accounts, are all reviewed and compared with other like property to support market value and insure equity. Personal property may consist of various components such as inventory, furniture, fixtures, equipment and vehicles. When comparing like property it is important to understand that quality and density of the assets may vary from business to business.

PERFORMANCE TESTS

Ratio Studies

Every other year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to BCAD personal property values and ratios are indicated.

LIMITING CONDITIONS

The appraised value estimates provided by the District are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.

2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed. Some interior inspections of property appraised were performed at the request of the property owner and required by the District for clarification purposes and to correct property descriptions.

3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.

4. Those who provided significant mass appraisal assistance are listed below:

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

NAME	TITLE	TDLR NUMBER
Stan Hemphill	RPA/RTA/CTA/Chief Appraiser	64948
Aimee Spradling	RPA/RTA/Deputy Chief	73436
Amy Adams	RPA	71322
Todd Johnson	RPA	74516
Jeffrey Hepting	RPA	76452
Jessica Smart	RPA	74177
Justin Sullivent	RPA/RTA Class II	77504
Melissa Disbrow	Class III	77977
Ashley Mills	Class II	75356
Blake Evans	TBD	TBD

Certification Statement:

"I, Stan Hemphill, Chief Appraiser for the Burnet Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the District subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law.

Stan Hemphill

Chief Appraiser

EXHIBIT "A"

REGION 1:	**City of Burnet** **City of Double Horn** **City of Marble Falls** **ESD 3** **ESD 6** **ESD 9** **M71 MUD** **Kingsland MUD** **Marble Falls ISD in unincorporated area** **Burnet County Improvement District 1(IDB1)** **Moonlight Bend MUD (MMB)**
REGION 2:	**City of Bertram** **City of Granite Shoals** **Burnet CISD located in ESD 4, ESD 8, non ESD** **Lampasas ISD** **ESD 10** **ESD 11**
REGION 3:	**City of Cottonwood Shores** **City of Horseshoe Bay** **City of Highland Haven** **City of Meadowlakes** **Burnet CISD located in ESD 2, ESD5, ESD 7**

Reappraisal Calendar:

Year	Region
2026	1
2027	2
2028	3
2029	1
2030	2
2031	3
2032	1
2033	2
2034	3
2035	1
2036	2
2037	3

EXHIBIT "B"

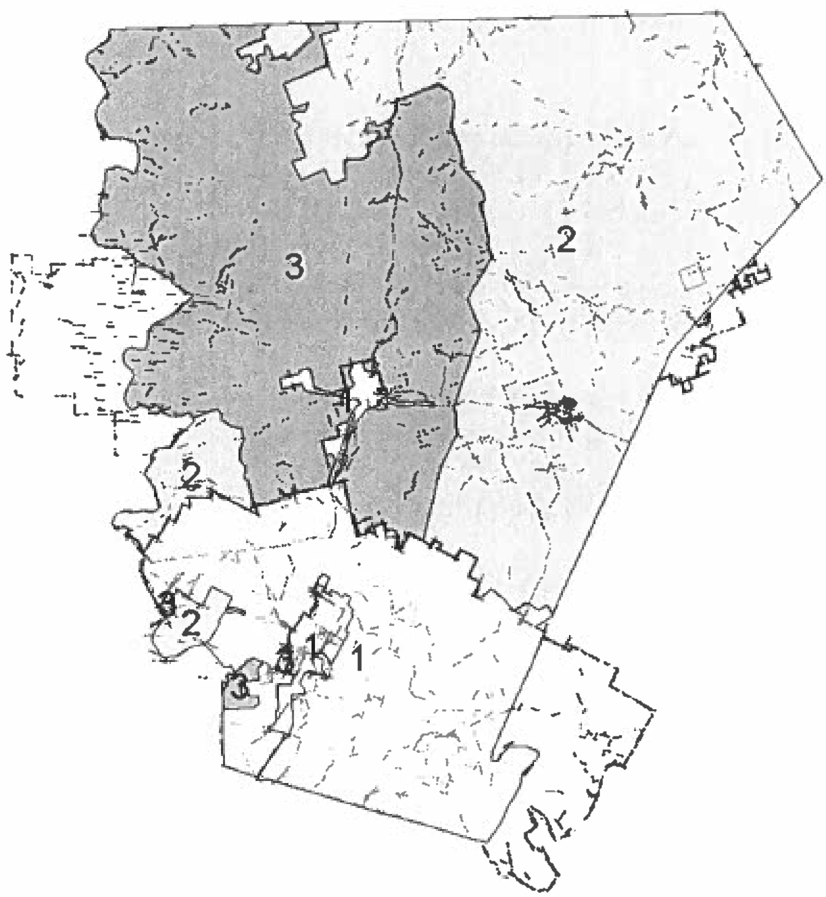


EXHIBIT "C"

2027 REAPPRAISAL CALENDAR

AUGUST 2026	SYSTEM CERTIFICATION CREATE NEW LAYER FOR 2027 ENTER BUILDING PERMITS ENTER NEXT INSPECTION DATE PRINT NEXT INSPECTION REPORT REAPPRAISAL FIELD WORK AREA 2
SEPTEMBER 2026	ENTER BUILDING PERMIT ENTER NEXT INSPECTION DATE PRINT NEXT INSPECTION REPORT REAPPRAISAL FIELD WORK AREA 2
OCTOBER 2026	CLEAR PROPERTY GROUP CODES ENTER BUILDING PERMITS ENTER NEXT INSPECTION DATE PRINT NEXT INSPECTION REPORT REAPPRAISAL FIELD WORK AREA 2 FIELD WORK / DATA ENTRY LOAD IMPORT AFTER CERT AND BEFORE LEVY LEVY ROLL TAX BILLS CODE AG APPLICATIONS RAA FOR 2027
NOVEMBER 2026	FIELD WORK / DATA ENTRY REAPPRAISAL FIELD WORK AREA 2 SALES REPORT
DECEMBER 2026	FIELD WORK / DATA ENTRY REAPPRAISAL FIELD WORK AREA 2 SALES REPORT ARB HEARINGS
JANUARY 2027	FIELD WORK / DATA ENTRY REAPPRAISAL FIELD WORK AREA 2 MOBILE HOME PARKS NEW SUBDIVISIONS FOR 2027 RATIO STUDY MAIL ANNUAL RENEWAL EX APP MAIL PP RENDITIONS

FEBRUARY 2027	**FIELD WORK / DATA ENTRY** **REAPPRAISAL FIELD WORK AREA 2** **CLEAR NAA / DAA / AAL** **RATIO STUDY** **YEAR END PROCESSING** **MAIL ANNUAL RENEWAL EX**
MARCH 2027	**FIELD WORK / DATA ENTRY COMPLETION** **REAPPRAISAL FIELD WORK AREA 2** **COMPLETION** **SALES REPORT RATIO STUDY**
APRIL 2027	**NOTICE PROCESSING BY APRIL 1, 2027** **MAIL NOTICE BY APRIL 15, 2027**
MAY – JULY 2027	**INFORMAL HEARINGS AND ARB** **ARB APPROVE RECORDS BY JULY 20, 2027** **CERTIFICATION BY JULY 25, 2027** **APPRAISAL ROLL SUBMISSION**
AUGUST 2027	**CERTIFIED APPRAISAL ROLL SUBMISSION**

EXHIBIT "D"

2028 REAPPRAISAL CALENDAR

AUGUST 2027	SYSTEM CERTIFICATION CREATE NEW LAYER FOR 2028 ENTER BUILDING PERMITS ENTER NEXT INSPECTION DATE PRINT NEXT INSPECTION REPORT REAPPRAISAL FIELD WORK AREA 3
SEPTEMBER 2027	ENTER BUILDING PERMITS ENTER NEXT INSPECTION DATE PRINT NEXT INSPECTION REPORT REAPPRAISAL FIELD WORK AREA 3
OCTOBER 2027	CLEAR PROPERTY GROUP CODES ENTER BUILDING PERMITS ENTER NEXT INSPECTION DATE PRINT NEXT INSPECTION REPORT REAPPRAISAL FIELD WORK AREA 3 FIELD WORK / DATA ENTRY LOAD IMPORT AFTER CERT BEFORE LEVY LEVY ROLL TAX BILLS CODE AG APPLICATIONS RAA FOR 2028
NOVEMBER 2027	FIELD WORK / DATA ENTRY REAPPRAISAL FIELD WORK AREA 3 SALES REPORT AG DATA ENTRY
DECEMBER 2027	FIELD WORK / DATA ENTRY REAPPRAISAL FIELD WORK AREA 3 SALES REPORT AG DATA ENTRY ARB HEARINGS
JANUARY 2028	FIELD WORK / DATA ENTRY REAPPRAISAL FIELD WORK AREA 3 MOBILE HOME PARKS NEW SUBDIVISIONS FOR 2028 RATIO STUDY MAIL ANNUAL RENEWAL EX APP MAIL PP RENDITIONS

FEBRUARY 2028	**FIELD WORK / DATA ENTRY** **REAPPRAISAL FIELD WORK AREA 3** **CLEAR NAA / DAA / AAL** **RATIO STUDY** **YEAR END PROCESSING** **MAIL ANNUAL RENEWAL EX**
MARCH 2028	**FIELD WORK / DATA ENTRY COMPLETION** **REAPPRAISAL FIELD WORK AREA 1 COMPLETION** **SALES REPORT RATIO STUDY**
APRIL 2028	**NOTICE PROCESSING BY APRIL 1, 2028** **MAIL NOTICE BY APRIL 15, 2028**
MAY – JULY 2028	**INFORMAL HEARINGS AND ARB** **ARB APPROVE RECORDS BY JULY 20, 2028** **CERTIFICATION BY JULY 25, 2028** **APPRAISAL ROLL SUBMISSION**
AUGUST 2028	**CERTIFIED APPRAISAL ROLL SUBMISSION**

BURNET CENTRAL APPRAISAL DISTRICT
P. O. BOX 908 / 223 SOUTH PIERCE
BURNET, TEXAS 78611
PHONE (512) 756-8291
FAX (512) 756-7873

July 20, 2026

Presiding Officer of the Governing Body
Burnet County
220 South Pierce
Burnet TX 78611

Dear Presiding Officer:

The Board of Directors of the Burnet Central Appraisal District met on July 16, 2026 for a public hearing on the proposed budget for 2027. The budget was adopted at the regular business meeting following the public hearing. A copy of the 2027 Adopted Budget is enclosed for your information.

If you have any questions, please let me hear from you.

Sincerely yours,

Stan Hemphill

Stan Hemphill
Chief Appraiser

BURNET CENTRAL APPRAISAL DISTRICT 2027 ADOPTED BUDGET

WAGES:	APPRAISAL	COLLECTION	TOTAL
Salaries	$ 1,162,400.00	$ 227,600.00	$ 1,390,000.00
Vehicle compensation	$ 15,000.00	$ -	$ 15,000.00
Appraisal Review Board	$ 70,000.00	$ -	$ 70,000.00
Tax Payer Liason	$ -	$ -	$ -
Total	$ 1,247,400.00	$ 227,600.00	$ 1,475,000.00
BENEFITS:			
Employee Health / Life	$ 287,128.00	$ 72,872.00	$ 360,000.00
Disability	$ -	$ -	$ -
Retirement	$ 171,920.00	$ 33,230.00	$ 205,150.00
Unemployment Compensation	$ 2,980.00	$ 1,064.00	$ 4,044.00
Social Security	$ 90,144.00	$ 17,411.00	$ 107,555.00
Workers Compensation	$ 6,036.00	$ 664.00	$ 6,700.00
Total	$ 558,208.00	$ 125,241.00	$ 683,449.00
Building Operating Expense:			
Janitorial	$ 15,000.00	$ 5,000.00	$ 20,000.00
Pest Control	$ 2,500.00	$ -	$ 2,500.00
Telephone	$ 18,000.00	$ 6,000.00	$ 24,000.00
Utilities	$ 15,000.00	$ 5,000.00	$ 20,000.00
Building Maintenance	$ 17,500.00	$ 2,500.00	$ 20,000.00
Total	$ 68,000.00	$ 18,500.00	$ 86,500.00
SUPPLIES:			
Computer	$ 5,625.00	$ 1,875.00	$ 7,500.00
Janitorial	$ 2,250.00	$ 750.00	$ 3,000.00
Appraisal	$ 600.00	$ -	$ 600.00
Total	$ 8,475.00	$ 2,625.00	$ 11,100.00
PROFESSIONAL:			
IT	$ 80,000.00	$ -	$ 80,000.00
FIELD DEVICES	$ 20,500.00	$ -	$ 20,500.00
Homestead Review SB 1801	$ 23,600.00	$ -	$ 23,600.00
Just Appraised	$ 31,960.00	$ -	$ 31,960.00
Carahsoft/Transunion	$ 11,000.00	$ -	$ 11,000.00
Security	$ 14,400.00	$ -	$ 14,400.00
Preminum Only Plan Fee	$ 485.00	$ -	$ 485.00
Audit	$ 16,000.00	$ -	$ 16,000.00
Legal Fees / Litigation / Arbitration	$ 50,000.00	$ -	$ 50,000.00

BURNET CENTRAL APPRAISAL DISTRICT 2027 ADOPTED BUDGET

Registration Fees	$	4,500.00	$	-	$	4,500.00
Certification / Recertification Expense	$	30,000.00	$	-	$	30,000.00
Training	$	3,000.00	$	-	$	3,000.00
Capitol Appraisal	$	15,122.00	$	-	$	15,122.00
Lexis/Nexis	$	3,300.00	$	-	$	3,300.00
Mapping services	$	41,655.00	$	-	$	41,655.00
Aireal Maps / Change Finder Pictometry	$	49,500.00	$	-	$	49,500.00
Total	$	395,022.00	$	-	$	395,022.00
MAINTENANCE CONTRACTS:						
Quick Books	$	2,250.00	$	750.00	$	3,000.00
Copier	$	2,000.00	$	-	$	2,000.00
Hardware & Software	$	142,658.00	$	37,342.00	$	180,000.00
Fax Machine	$	-	$	-	$	-
Total	$	146,908.00	$	38,092.00	$	185,000.00
VEHICLES:						
Mileage	$	15,000.00	$	-	$	15,000.00
Total	$	15,000.00	$	-	$	15,000.00
INSURANCE:						
Building, Contents, Equip., & Pub Liab.	$	13,000.00	$	-	$	13,000.00
Fidelity Bond / Crime Policy	$	-	$	300.00	$	300.00
Liability / Employee Vehicle Use	$	300.00	$	-	$	300.00
Total	$	13,300.00	$	300.00	$	13,600.00
LEASES:						
Marble Falls Office	$	9,059.00	$	27,177.00	$	36,236.00
Postage Meter / Machine/ Maintenance	$	2,062.00	$	688.00	$	2,750.00
Copiers	$	3,250.00	$	-	$	3,250.00
Total	$	14,371.00	$	27,865.00	$	42,236.00
OPERATIONS:						
Postage	$	35,000.00	$	15,000.00	$	50,000.00
Postage Office Box Fee	$	450.00	$	-	$	450.00
BPP Renditions	$	3,000.00	$	-	$	3,000.00
Printing	$	1,050.00	$	250.00	$	1,300.00
Deed Records	$	500.00	$	1,500.00	$	2,000.00

BURNET CENTRAL APPRAISAL DISTRICT 2027 ADOPTED BUDGET

Publications	$ 2,800.00	$ -	$ 2,800.00
Office Supplies	$ 6,750.00	$ 2,250.00	$ 9,000.00
Breakroom Supplies	$ 2,400.00	$ 600.00	$ 3,000.00
Miscellaneous/Contingency	$ 24,000.00	$ 1,000.00	$ 25,000.00
Furniture and Equipment	$ 20,000.00	$ 15,000.00	$ 35,000.00
Tax Statement Processing	$ -	$ 50,000.00	$ 50,000.00
Required Public Notices	$ 6,000.00	$ -	$ 6,000.00
Appraisal Notice Processing	$ 40,000.00	$ -	$ 40,000.00
Miscellaneous Software	$ 500.00	$ 3,000.00	$ 3,500.00
Shreding	$ 1,000.00	$ -	$ 1,000.00
Employee Morale/Recognitions	$ 5,000.00	$ -	$ 5,000.00
Total	$ 148,450.00	$ 88,600.00	$ 237,050.00
CAPITAL EXPENDITURES:			
Computer-Server	$ -	$ -	$ -
Total	$ -	$ -	$ -
TOTAL BUDGET	$ 2,615,134.00	$ 528,823.00	$ 3,143,957.00

July 20, 2026

The Honorable Bryan Wilson
220 S. Pierce
Burnet, Texas 78611

Dear Judge Wilson:

Pedernales Electric is required to comply with state statute Sec. 366.005. NOTICE OF UTILITY SERVICE CONNECTIONS.
(a) An electric utility shall compile a list for each county in this state of the addresses located in an unincorporated area of the county at which the electric utility has made new electric service connections. The electric utility shall submit the list to the county judge of the county, or to a county officer or employee designated by the county judge, who shall forward the list to each authorized agent having jurisdiction over an area in which an address on the list is included.

Adhering to the compliance, please find the attached New Location Connects for Burnet County. If you have any questions, please feel free to contact me at (830) 330-2636.

Sincerely,

Heather Miller
Administrative Assistant
Liberty Hill District

Pedernales Electric Cooperative, Inc.

New Location Connects - Unincorporated Area

07/12/2026 to 07/18/2026 Run Date 07/20/2026

Liberty Hill

Burnet County

District	County	Physical Address	City	Zip
Liberty Hill	Burnet County	9527 FM 2657 - CT 1	KEMPNER	76539
Liberty Hill	Burnet County	9527 FM 2657 - CT 2	KEMPNER	76539
Liberty Hill	Burnet County	870 CR 304	BERTRAM	78605
Liberty Hill	Burnet County	620 GREGG DR	SPICEWOOD	78669
Liberty Hill	Burnet County	582 FM 1855 PROCESSING PLANT	MARBLE FALLS	78654
Liberty Hill	Burnet County	160 ALLISON DR-POOL HOUSE	BERTRAM	78605
Liberty Hill	Burnet County	870 CR 304 WELL	BERTRAM	78605

July 27, 2026

The Honorable Bryan Wilson
220 S. Pierce
Burnet, Texas 78611

Dear Judge Wilson:

Pedernales Electric is required to comply with state statute Sec. 366.005. NOTICE OF UTILITY SERVICE CONNECTIONS.
(a) An electric utility shall compile a list for each county in this state of the addresses located in an unincorporated area of the county at which the electric utility has made new electric service connections. The electric utility shall submit the list to the county judge of the county, or to a county officer or employee designated by the county judge, who shall forward the list to each authorized agent having jurisdiction over an area in which an address on the list is included.

Adhering to the compliance, please find the attached New Location Connects for Burnet County. If you have any questions, please feel free to contact me at (830) 330-2636.

Sincerely,

Heather Miller
Administrative Assistant
Liberty Hill District

Pedernales Electric Cooperative, Inc.

New Location Connects - Unincorporated Area

07/19/2026 to 07/25/2026 Run Date 07/27/2026

Liberty Hill

Burnet County

District	County	Physical Address	City	Zip
Liberty Hill	Burnet County	5550 E STATE HWY 71 #1	SPICEWOOD	78669
Liberty Hill	Burnet County	1433 CR 107 N	LAMPASAS	76550
Liberty Hill	Burnet County	423 CEDAR MOUNTAIN DR L116	MARBLE FALLS	78654
Liberty Hill	Burnet County	340 POINT LOOP	BURNET	78611
Liberty Hill	Burnet County	1001 NIGHT SKY RIDGE - SHOP	LAMPASAS	76550
Liberty Hill	Burnet County	305 CHANEYS CROSSING	BERTRAM	78605
Liberty Hill	Burnet County	140 ROSEBUD RANCH	BERTRAM	78605
Liberty Hill	Burnet County	135 VALLEYVIEW WEST 2ND MTR	BURNET	78611
Liberty Hill	Burnet County	1243 CR 111-GARAGE	LAMPASAS	76550

Burnet Central Appraisal District
P: (512) 756-8291
223 Pierce St
PO Box 908
Burnet, TX 78611

CERTIFICATION OF
2026 APPRAISAL ROLL
BURNET COUNTY

I, Stan Hemphill, Chief Appraiser for the Burnet Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Burnet Central Appraisal District which lists property taxable by the BURNET COUNTY.

2026 Appraisal Roll Information:

Market Value	$24,351,432,937
Taxable Value	$15,854,409,444
Taxable Value-Over-65	$3,730,396,354
Value Under Protest	$695,205,612
Owner's Estimate of Value	$486,643,928
Adjusted Taxable Value	$11,915,451,406
Freeze Levy	$7,692,594

2026 Anticipated Collection Rate: 100%
(Includes Current & Delinquent Tax, Penalty & Interest)

Stan Hemphill
Stan Hemphill, Chief Appraiser

7-22-2026
Date

Kelly Carlson
Received By:

7-23-2026
Date

Please feel free to contact us with any questions at (512) 756-8291. You may submit the survey via e-mail: shemphill@burnetad.org, or mail: P.O. Box 908, Burnet, TX 78611
www.burnet-cad.org

Burnet Central Appraisal District
P: (512) 756-8291
223 Pierce St
PO Box 908
Burnet, TX 78611

2026 TAX RATE INFORMATION REQUEST

BURNET COUNTY

IN ORDER TO CALCULATE THE TAX RATE, PLEASE FURNISH THE FOLLOWING INFORMATION AS SOON AS POSSIBLE:

1.	The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.	
	Type of Property Tax Fund	Balance
a.		$34,700,000
b.		$ 5,300,000

*Include attachment if needed.

2. Debt service requirement to be paid with 2026 property taxes. *(If debt, please attach description of debt, principal, interest and fees to be paid.)				$
Description of Debt	Principal	Interest	Fees	Total
a.				$
b.				$
c.				$
*Include attachment if needed. Note: A debt is qualified if it meets the criteria in Texas Property Tax Code 26.012 (7), see enclosed.			Total:	$ 6,589,371

3.	Amount (if any) of unencumbered fund balances for 2026 debt service.	$ 0

4.	Sales tax (to offset property tax) revenue for previous four quarters (if applicable).	$ 0

5.	Amount from annual sales tax (to offset property tax) revenue spent for M&O for 2025 (if applicable).	$ 0

Box 6 & 7 Applies to County Government only

6.	Amount spent by the taxing unit for M&O costs of providing indigent health care at the increased minimum eligibility standards under Health and Safety Code Section 61.006.	$ 0

7.	Amount spent in the previous 12 months by the taxing unit under the Criminal Justice Mandate.	Beginning date	$ 0

- **Attention School Districts:** Please attach the T.E.A. Worksheet to this Document.

By: Kelley Gleason Date: 7/23/26

Title: County Auditor

Please feel free to contact us with any questions at (512) 756-8291. You may submit documentation via e-mail: shemphill@burnetad.org, or mail: P.O. Box 908, Burnet, TX 78611

www.burnet-cad.org

Burnet Central Appraisal District
P: (512) 756-8291
223 Pierce St
PO Box 908
Burnet, TX 78611

CERTIFICATION OF
2026 APPRAISAL ROLL
CO SPECIAL, ROAD & BRIDGE

I, Stan Hemphill, Chief Appraiser for the Burnet Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Burnet Central Appraisal District which lists property taxable by the CO SPECIAL, ROAD & BRIDGE.

2026 Appraisal Roll Information:

Market Value	$24,351,432,937
Taxable Value	$15,808,978,647
Taxable Value-Over-65	$3,710,210,339
Value Under Protest	$692,598,728
Owner's Estimate of Value	$484,819,110
Adjusted Taxable Value	$11,890,988,690
Freeze Levy	$947,537

2026 Anticipated Collection Rate: 100%
(Includes Current & Delinquent Tax, Penalty & Interest)

Stan Hemphill
Stan Hemphill, Chief Appraiser

7-22-2026
Date

Kelley Alvarez
Received By:

7-23-2026
Date

Please feel free to contact us with any questions at (512) 756-8291. You may submit the survey via e-mail: shemphill@burnetad.org, or mail: P.O. Box 908, Burnet, TX 78611
www.burnet-cad.org

Burnet Central Appraisal District
P: (512) 756-8291
223 Pierce St
PO Box 908
Burnet, TX 78611

2026 TAX RATE INFORMATION REQUEST

CO SPECIAL, ROAD & BRIDGE

IN ORDER TO CALCULATE THE TAX RATE, PLEASE FURNISH THE FOLLOWING INFORMATION AS SOON AS POSSIBLE:

1. The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

	Type of Property Tax Fund	Balance
a.	General	$34,700,000
b.	Road & Bridge	$ 5,300,000

*Include attachment if needed.

2. Debt service requirement to be paid with 2026 property taxes. *(If debt, please attach description of debt, principal, interest and fees to be paid.) $

Description of Debt	Principal	Interest	Fees	Total
a.	SEE ATTACHED			$
b.				$
c.				$
			Total:	$ 6,589,371

*Include attachment if needed.
Note: A debt is qualified if it meets the criteria in Texas Property Tax Code 26.012 (7), see enclosed.

3. Amount (if any) of unencumbered fund balances for 2026 debt service. $ 0

4. Sales tax (to offset property tax) revenue for previous four quarters (if applicable). $ 0

5. Amount from annual sales tax (to offset property tax) revenue spent for M&O for 2025 (if applicable). $ 0

Box 6 & 7 Applies to County Government only

6. Amount spent by the taxing unit for M&O costs of providing indigent health care at the increased minimum eligibility standards under Health and Safety Code Section 61.006. $ 0

7. Amount spent in the previous 12 months by the taxing unit under the Criminal Justice Mandate. Beginning date: $ 0

- **Attention School Districts:** Please attach the T.E.A. Worksheet to this Document.

By: Kelley Grasser **Date:** 7/23/26

Title: County Auditor

Please feel free to contact us with any questions at (512) 756-8291. You may submit documentation via e-mail: shemphill@burnetad.org, or mail: P.O. Box 908, Burnet, TX 78611
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CERTIFICATE OF OBLIGATIONS AND TAX NOTES

Tax Notes, Series 2020
600-6932-6100 principal*
600-6932-6500 interest*
Infastructure
Total Financed: $6,000,000
dated March 2019

	Date	Principal	Interest	Total P&I	Fiscal Total
	3/1/2027	2,295,000.00	11,475.00	2,306,475.00	
	9/1/2027		0.00		2,306,475.00
		2,295,000.00	11,475.00	2,306,475.00	2,306,475.00

Certificate of Obligation Refunding Bond, Series 2020
600-6890-6100 principal
600-6890-6500 interest
Jail Purchase
Total Financed: $13,3755,000
Refunds the Series 2016 Cert of Obligation

	Date	Principal	Interest	Total P&I	Fiscal Total
	3/1/2027	860,000.00	71,883.00	931,883.00	
	9/1/2027		67,669.00	67,669.00	999,552.00
	3/1/2028	870,000.00	67,669.00	937,669.00	
	9/1/2028		62,362.00	62,362.00	1,000,031.00
	3/1/2029	875,000.00	62,362.00	937,362.00	
	9/1/2029		56,587.00	56,587.00	993,949.00
	3/1/2030	880,000.00	56,587.00	936,587.00	
	9/1/2030		50,207.00	50,207.00	986,794.00
	3/1/2031	895,000.00	50,207.00	945,207.00	
	9/1/2031		43,270.75	43,270.75	988,477.75
	3/1/2032	915,000.00	43,270.75	958,270.75	
	9/1/2032		35,813.50	35,813.50	994,084.25
	3/1/2033	930,000.00	35,813.50	965,813.50	
	9/1/2033		27,815.50	27,815.50	993,629.00
	3/1/2034	945,000.00	27,815.50	972,815.50	
	9/1/2034		19,216.00	19,216.00	992,031.50
	3/1/2035	960,000.00	19,216.00	979,216.00	
	9/1/2035		10,000.00	10,000.00	989,216.00
	3/1/2036	1,000,000.00	10,000.00	1,010,000.00	
	9/1/2036			0.00	1,010,000.00
Totals		9,130,000.00	817,764.50	9,947,764.50	9,947,764.50

Tax Notes, Series 2022
600-6934-6100 principal*

600-XXXX-6500 interest*
Infastructure
Total Financed: $6,000,000
dated June 2022

3/1/2027	950,000.00	12,335.75	962,335.75	
9/1/2027			0.00	962,335.75
	950,000.00	12,335.75	962,335.75	

Tax Notes, Series 2023
600-6935-6100 principal*
XXX-XXXX-6500 interest*
Infastructure
Total Financed: $5,000,000
dated July 2023

3/1/2027	1,105,000.00	20,718.75	1,125,718.75	
9/1/2027			0.00	1,125,718.75
	1,105,000.00	20,718.75	1,125,718.75	

Tax Notes, Series 2024
600-XXXX-6100 principal*
XXX-XXXX-6500 interest*
Infastructure
Total Financed: $5,000,000
dated August 2024

3/1/2027	1,150,000.00	45,289.75		
9/1/2027				1,195,289.75
3/1/2028	1,215,000.00			
9/1/2028				1,215,000.00
	2,365,000.00	45,289.75	0.00	

FY2027 Debt Requirement for CO's and Tax Notes 6,589,371.25

Total Outstanding CO's and Tax Notes As of: 09/30/2026 15,845,000.00