

**STEPHENS CAD
2025 PROPOSED BUDGET**

ALLOCATED INCOME		2024 APPROVED	+ / -	2025 PROPOSED	% INCREASE
Other					
Interest Income		\$ -			
Breckenridge ISD		\$ 170,609.88	\$ 7,253.46	\$ 177,863.35	4.25%
City of Breckenridge		\$ 93,171.79	\$ 8,498.01	\$ 101,669.80	9.12%
Stephens County		\$ 183,067.25	\$ 8,913.16	\$ 191,980.41	4.87%
Stephens Memorial Hospital		\$ 66,804.20	\$ 3,167.12	\$ 69,971.32	4.74%
Albany ISD		\$ 516.82	\$ (24.31)	\$ 492.51	-4.70%
Graham ISD		\$ 297.60	\$ (21.20)	\$ 276.40	-7.12%
Moran ISD		\$ 2,002.09	\$ (465.35)	\$ 1,536.74	-23.24%
Ranger ISD		\$ 2,662.93	\$ (222.47)	\$ 2,440.46	-8.35%
Woodson ISD		\$ 1,891.42	\$ 690.05	\$ 2,581.46	36.48%
TOTAL INCOME:		\$ 521,024.00	\$ 27,788.46	\$ 548,812.46	

EMPLOYEE EXPENSES (6500)		2024 APPROVED	+/-	2025 PROPOSED	% INCREASE
Salaries		\$ 170,200.00	\$ 12,320.00	\$ 182,520.00	7.24%
Contract Labor		\$ -	\$ -	\$ -	
Employer SS (6.2%)		\$ -	\$ -	\$ -	
Employer Medicare (1.45%)	IRS	\$ 2,467.90	\$ 178.64	\$ 2,646.54	7.24%
Worker's Comp (Annual)	(Now under Ins w/ TML)	\$ 1,702.00	\$ (1,702.00)	\$ -	-100.00%
FUTA	IRS	\$ 1,702.00	\$ (1,702.00)	\$ -	-100.00%
SUTA	Wrkfc Comm	\$ -	\$ 250.00	\$ 250.00	100.00%
Retirement (11%)	TCDRS	\$ 17,871.00	\$ 2,206.20	\$ 20,077.20	12.35%
Health Insurance	TML Health	\$ 40,000.00	\$ 24,905.17	\$ 64,905.17	62.26%
Employer Health Supplement	Nat'l Heritage	\$ 3,000.00	\$ (3,000.00)	\$ -	-100.00%
TOTAL EMPLOYEE EXPENSES:		\$ 236,942.90	\$ 33,456.01	\$ 270,398.91	

LONG-TERM LEASES					
Computer Server Lease (\$273.23/m)	SDS	\$ 3,278.76	\$ (208.88)	\$ 3,069.88	-6.37%
Workstation Lease (187.30/mth)	SDS	\$ 2,250.00	\$ (2,250.00)	\$ -	-100.00%
Interest paid		\$ -	\$ 123.36	\$ 123.36	100.00%
		\$ 5,528.76	\$ (2,335.52)	\$ 3,193.24	

OUTSOURCED SERVICES/CONTRACTS (6600)					
Interim Chief Appraiser	Eagle	\$ 26,000.00	\$ (26,000.00)	\$ -	-100.00%
Residential & Real Property	Eagle	\$ 50,000.00	\$ 5,000.00	\$ 55,000.00	10.00%
Mineral, Utility & Ind Appraisal	TY Pickett	\$ 48,500.00	\$ -	\$ 48,500.00	0.00%
Pictometry (Annual Exp)	EagleView	\$ 42,676.00	\$ -	\$ 42,676.00	0.00%
Pictometry (2023 Reimbursement)	EagleView	\$ 42,676.00	\$ (42,676.00)	\$ -	-100.00%
Accounting Audit	Gulley	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%
Payroll Processing	A Plus	\$ -	\$ 2,500.00	\$ 2,500.00	100.00%
Other		\$ -	\$ -	\$ -	
TOTAL OUTSOURCED/CONTRACTED:		\$ 215,852.00	\$ (61,176.00)	\$ 154,676.00	

UTILITIES (6700)					
Electricity	TXU	\$ 2,500.00	\$ 1,000.00	\$ 3,500.00	40.00%
Internet	Suddenlink	\$ 1,500.00	\$ 240.00	\$ 1,740.00	16.00%
Natural Gas	TX Gas Service	\$ 1,800.00	\$ 820.00	\$ 2,620.00	45.56%
Telephone	Navitas	\$ 1,740.00	\$ 600.00	\$ 2,340.00	34.48%
Sewer/Trash	Republic	\$ 850.00	\$ (175.00)	\$ 675.00	-20.59%
TOTAL UTILITIES:		\$ 8,390.00	\$ 2,485.00	\$ 10,875.00	

**STEPHENS CAD
2024 ADJUSTED BUDGET**

		2024 APPROVED	+/-	2025 PROPOSED	% INCREASE
FACILITIES (6800)					
Building/Capital Improvements		\$ -	\$ -	\$ -	
Janatorial Contract (Cleaning)	Holson	\$ 2,600.00	\$ (600.00)	\$ 2,000.00	-23.08%
Maintenance (mowing, windows, pe	Ladybug; Hamilton	\$ 1,500.00	\$ 900.00	\$ 2,400.00	60.00%
Repairs		\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
TOTAL FACILITIES:		\$ 5,100.00	\$ 300.00	\$ 5,400.00	

INFORMATION TECHNOLOGY (7000)

SOFTWARE

CAMA Software	SDS	\$ 30,500.00	\$ -	\$ 30,500.00	0.00%
Accounting Software	Intuit	\$ 600.00	\$ -	\$ 600.00	0.00%
Microsoft Office & Email	Go Daddy	\$ 200.00	\$ -	\$ 500.00	150.00%
Other Software		\$ 250.00	\$ 250.00	\$ 1,700.00	580.00%

WEB PRESENCE/SERVICES

Property Search	BIS	\$ 2,100.00	\$ 2,050.00	\$ 4,150.00	97.62%
Taxpayer Communication (Portal)	BIS (PD \$2500 in late 2023)	\$ -	\$ 6,500.00	\$ 6,500.00	100.00%
GIS Interactive Map	BIS	\$ 1,000.00	\$ 3,650.00	\$ 4,650.00	365.00%
GIS Maintenance Service	BIS	\$ 8,840.25	\$ 378.25	\$ 9,218.50	4.28%
Truth in Taxation Site	BIS	\$ 2,700.00	\$ 450.00	\$ 3,150.00	16.67%
Web Hosting/Landing Page	BIS	\$ 1,450.00	\$ 1,450.00	\$ 2,900.00	100.00%
ARB Site (2025 Prepd)	BIS	\$ -	\$ -	\$ -	
Bundled Discount	BIS	\$ -	\$ (8,949.19)	\$ (8,949.19)	

SERVICE/MAINTENANCE

Computer/Server Maintenance	SDS	\$ 4,200.00	\$ -	\$ 4,200.00	0.00%
Daily Backup Service	SDS	\$ 1,800.00	\$ -	\$ 1,800.00	0.00%
Computer Services & Repair (Other)		\$ 250.00	\$ (250.00)	\$ -	-100.00%
TOTALS INFORMATION TECHNOLOGY:		\$ 53,890.25	\$ 5,529.06	\$ 60,919.31	

DISTRICT OPERATIONS

APPRAISAL REVIEW BOARD

Appraisal Review Board Honarium		\$ 2,625.00	\$ 375.00	\$ 3,000.00	14.29%
Appraisal Review Board Training		\$ -	\$ -	\$ -	
ARB Retainer/Legal Services		\$ 500.00	\$ -	\$ 500.00	0.00%

AG ADVISORY BOARD

Lunch		\$ 100.00	\$ 50.00	\$ 150.00	50.00%
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OPERATIONAL EXPENSES

Acts of Good Will		\$ 150.00	\$ -	\$ 150.00	0.00%
Dues and Fees		\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
Office Supplies		\$ 5,000.00	\$ -	\$ 7,500.00	0.00%
Insurance*	TML Risk Pool	\$ 600.00	\$ 3,950.00	\$ 4,550.00	658.33%
Subscriptions		\$ 1,000.00	\$ 200.00	\$ 1,200.00	20.00%
Staff Training/Education		\$ 3,000.00	\$ 2,800.00	\$ 5,800.00	93.33%
Staff Travel		\$ 2,000.00	\$ 1,000.00	\$ 3,000.00	50.00%
Miscellaneous		\$ -	\$ -	\$ -	
TOTAL OPERATIONAL EXPENSES:		\$ 15,975.00	\$ 8,375.00	\$ 26,850.00	

PRINTING & POSTAGE		2024 APPROVED	+/-	2025 PROPOSED	% INCREASE
COPY MACHINE					
Lease	Benchmark	\$ 3,000.00	\$ (500.00)	\$ 2,500.00	-16.67%
Copies	Benchmark	\$ -	\$ 500.00	\$ 500.00	100.00%
Other	Benchmark	\$ -	\$ -	\$ -	
PUBLIC RELATIONS					
Notices	SDS	\$ 7,500.00	\$ 500.00	\$ 8,000.00	6.67%
Postcards	SDS	\$ 7,500.00	\$ (7,500.00)	\$ -	-100.00%
Newspaper Postings/Publications		\$ 2,200.00	\$ (700.00)	\$ 1,500.00	-31.82%
Postage (USPS)		\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	100.00%
TOTAL PRINT AND POSTAGE:		\$ 22,200.00	\$ (5,700.00)	\$ 16,500.00	
TOTAL EXPENSES		\$ 563,878.91	\$ (19,066.45)	\$ 548,812.46	-3.38%
Less 2023 Pictometry		\$ (42,676.00)			
2024 SCAD Budget		\$ 521,202.91		\$ 548,812.46	5.30%

2025 PROPOSED SCAD BUDGET AND ALLOCATION

BASED ON 2024 CERTIFIED VALUES (minus value still under protest) AND 2023 APPROVED TAX RATES

The allocation amounts will be recalculated using 2024 certified values and rates once set.

PROPOSED 2025 BUDGET \$ 548,812.46

ALLOCATION PERCENTAGE

JURISDICTIONS	2024 CERTIFIED	2023 RATES	EST 2024 LEVY	%AGE
STEPHENS COUNTY	\$ 931,901,908	\$0.639800	\$5,962,308	34.98%
BRECKENRIDGE ISD	\$ 729,224,651	\$0.757500	\$5,523,877	32.41%
CITY OF BRECKENRIDGE	\$ 299,375,606	\$1.054710	\$3,157,544	18.53%
STEPHENS MEMORIAL HD	\$ 945,150,276	\$0.229920	\$2,173,090	12.75%
ALBANY ISD	\$ 2,072,616	\$0.738000	\$15,296	0.09%
GRAHAM ISD	\$ 838,380	\$1.023900	\$8,584	0.05%
MORAN ISD	\$ 6,832,004	\$0.698570	\$47,726	0.28%
RANGER ISD	\$ 10,461,438	\$0.724500	\$75,793	0.44%
WOODSON ISD	\$ 9,702,552	\$0.826300	\$80,172	0.47%
TOTALS			\$17,044,391	100.00%

ESTIMATED 2025 BUDGET ALLOCATION

JURISDICTIONS	2021 ANNUAL PMT	2022 ANNUAL PMT	2023 ANNUAL PMT	2024 ANNUAL PMT	2025 ESTIMATED PMT	Increase Over Previous Yr	
STEPHENS COUNTY	\$ 123,649.23	\$ 151,746.67	\$ 146,767.90	\$ 183,067.25	\$ 191,980.41	\$ 8,913.16	4.87%
BRECKENRIDGE ISD	\$ 140,010.85	\$ 171,460.49	\$ 186,677.69	\$ 170,609.88	\$ 177,863.35	\$ 7,253.46	4.25%
CITY OF BRECKENRIDGE	\$ 55,140.04	\$ 71,348.96	\$ 76,333.91	\$ 93,171.79	\$ 101,669.80	\$ 8,498.01	9.12%
STEPHENS MEMORIAL HD	\$ 40,600.61	\$ 55,741.37	\$ 52,889.25	\$ 66,804.20	\$ 69,971.32	\$ 3,167.12	4.74%
ALBANY ISD	\$ 413.55	\$ 411.31	\$ 506.12	\$ 516.82	\$ 492.51	\$ (24.31)	-4.70%
GRAHAM ISD	\$ 198.16	\$ 325.95	\$ 318.32	\$ 297.60	\$ 276.40	\$ (21.20)	-7.12%
MORAN ISD	\$ 1,449.35	\$ 1,502.59	\$ 1,664.79	\$ 2,002.09	\$ 1,536.74	\$ (465.35)	-23.24%
RANGER ISD	\$ 2,006.11	\$ 2,432.44	\$ 2,722.83	\$ 2,662.93	\$ 2,440.46	\$ (222.47)	-8.35%
WOODSON ISD	\$ 1,532.10	\$ 1,842.00	\$ 2,119.18	\$ 1,891.42	\$ 2,581.46	\$ 690.05	36.48%
TOTALS	\$ 365,000	\$ 456,812	\$ 470,000	\$ 521,024	\$ 548,812	\$ 27,788	
PREVIOUS YEAR LEVY	\$ 13,630,881 2.68%	\$ 14,457,448 3.16%	\$ 16,178,901 2.91%	\$ 16,712,824 3.12%	\$ 16,712,824 3.28%		