



Angelina County Appraisal District

2026 FINAL

BUDGET

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**Introduction and Organizational Policies**

**Revenues**

**Expenses**

**Budget Summary**

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## Introduction and Organizational Policies

## 1.1 Introduction

The appraisal district budget process is required by Section 6.06 of the Texas Property Tax Code. This section of the code requires that a preliminary budget be prepared and delivered to the Board of Directors and the jurisdictions by June 15 of each year. Additionally, the district is required to conduct a public hearing and final approval by the Board of Directors no later than September 15<sup>th</sup> of each year.

Once approved and submitted to the jurisdictions the district's budget may be disapproved by resolution of a majority of the voting jurisdictions within thirty (30) days of adoption.

## 1.2 Board of Directors

The Board of Directors is elected by the authorized taxing jurisdictions to govern the appraisal district. A primary responsibility of the board is to annually approve a preliminary and final budget. Board members at the time of this budget are as follows:

|  |                  |
|--|------------------|
| Kent Walker, Chairman                                    | Donna Green      |
| Rocky Thigpen, Secretary                                 | Rodney Moore     |
| Jimmy Ford, Vice Chairman                                | Scott Skelton    |
| Gilbert Garza  | Benjamin Winston |
| Terri Collier, Tax Assessor /Collector, Nonvoting member |                  |

## 1.3 Jurisdictions Served

The appraisal district serves seventeen (17) taxing jurisdictions within the boundaries of Angelina County. Each of these taxing jurisdictions provides a pro rata share of the district's budget based on the jurisdiction's total tax levy.

| <b>Schools</b>   | <b>Cities</b> | <b>County &amp; Special Districts</b> |
|------------------|---------------|---------------------------------------|
| Lufkin ISD       | Lufkin        | Angelina County                       |
| Hudson ISD       | Diboll        | Angelina Co. FWSD                     |
| Central ISD      | Hudson        | Angelina County FWD #4                |
| Huntington ISD   | Huntington    |                                       |
| Diboll ISD       | Zavalla       |                                       |
| Zavalla ISD      |               |                                       |
| Wells ISD        |               |                                       |
| Colmesneil ISD   |               |                                       |
| Angelina College |               |                                       |

## 2 Revenue

### 2.1 Jurisdiction Contributions

Each taxing jurisdiction served by the appraisal district is required to participate in funding the district's budget. The budget allocation is determined by the amount of levy as a percent of the total levy of all jurisdictions. This percentage is applied to the budget to determine each entities allocation.

The budget allocation for all jurisdictions will change as per the chart listed below. The overall budget increase is 5% or \$122,072.

**The following chart is based on the percentage of levy for 2024 levy.**

**It will be updated and sent out when 2025 tax rates are set.**

| Jurisdictions       | Levy Year |           |
|---------------------|-----------|-----------|
|                     | 2025      | 2024      |
| Angelina County     |           | 668,138   |
| Angelina College    |           | 269,050   |
| City of Diboll      |           | 37,960    |
| City of Hudson      |           | 17,696    |
| City of Huntington  |           | 18,497    |
| City of Lufkin      |           | 351,638   |
| City of Zavalla     |           | 1,796     |
| Central ISD         |           | 73,610    |
| Diboll ISD          |           | 84,640    |
| Hudson ISD          |           | 152,607   |
| Huntington ISD      |           | 98,490    |
| Lufkin ISD          |           | 742,262   |
| Zavalla ISD         |           | 42,063    |
| Wells ISD           |           | 2,308     |
| Colmesneil ISD      |           | 256       |
| Angelina Co. FWD    |           | 3,334     |
| Angelina Co. FWD #4 |           | 513       |
| TOTAL               |           | 2,564,858 |
|                     |           | 2,437,357 |

Excess Amount from 2024

(#605)

In 2024 the excess was \$36,930 (from 2024) after the Audit.

## 2.2 Interest Income

**(#610)**

The district's depository is Southside Bank.  
Interest income from the 2024 audit was \$45,149.

## 2.3 Other Income

**(#607)**

Other income is derived from charges for documents and services provided by the district in compliance with the Public Information Act. The district has posted rates for certain documents which typically include property cards, plats, maps, and aerial photos. Routine documents that are readily available are provided for free to the owner. Other copies are typically .10 per copy.

Due to the heavier internet traffic, the in-office traffic for copies is down. Total other income is projected to be \$50 for 2024.

# 3 Expenses

Expenses have been divided into eight (8) categories consistent with the audit reports. Each category is further divided into line items and in many cases; line items are further divided into specific expenditures.

The primary expense categories for review in the budget process include:

- Expenses
  1. Salaries
  2. Benefits
  3. Contracted Services
  4. Board of Review
  5. Transportation
  6. Office
  7. Capital Outlay
  8. Other

A narrative of each line item is presented for clarification.

## 3.1 Salaries

The objectives of good personnel administration are:

- To promote and increase efficiency and economy in the service of the District.
- To develop a program of recruitment, advancement and tenure. To make the service of the District attractive as a career and encourage each employee to render their best services to the District.
- To establish and maintain a uniform plan of evaluation and pay based upon the relative duties and responsibilities of positions in the service of the District.



- The district is divided into three groups, Administration, Operations, and Appraisal. Each group and the anticipated staffing levels are reported below.

| Salaries       | 2026             | 2025             | 2024             | Change         |
|----------------|------------------|------------------|------------------|----------------|
| Administration | <b>220,828</b>   | 214,813          | 182,850          | <b>6,015</b>   |
| Operations     | <b>413,811</b>   | 368,493          | 366,228          | <b>45,318</b>  |
| Appraisal      | <b>682,302</b>   | 619,994          | 564,260          | <b>62,308</b>  |
| <b>TOTAL</b>   | <b>1,316,941</b> | <b>1,203,300</b> | <b>1,113,338</b> | <b>113,641</b> |

### **3.1.1 Administrative Personnel (\$220,828) (#1010)**

Administration is conducted by the chief appraiser and an administrative assistant. The Chief Appraiser is the district's executive officer and presides over all administrative and personnel matters. The administrative assistant is responsible for financial reporting, human resource management, and maintaining the calendar and organization of Board activities of both ARB and BOD. One part-time administrative assistant is responsible for accounts payable and payroll.

### **3.1.2 Appraisal Personnel (\$682,302) (#1020)**

Appraisal personnel are responsible for the appraisal of all property which exceeds 67,000 parcels. About 8,000 parcels are contracted out leaving over 59,000 parcels to be appraised by seven registered appraisers and a supervisor (Director of Appraisal). This is approximately 8,000 parcels per appraiser.

### **3.1.3 Operations Personnel (\$413,811) (#1030)**

The operations department is responsible for the routine communication with the taxpayer (customer service), the processing of applications, the maintenance and operation of the information technology, and the analysis and reporting of sales and market data.

Customer service is conducted by phone, walk-in, mail and website. The primary customer service responsibilities include the processing of exemptions, agriculture, timber, abatement, and special use valuation applications.

Information technology includes the use of the contracted database, mapping and aerial photography. Data management is critical to the operation of the district. Good data management enables the operations department to effectively communicate with the taxpayers, enables the appraisal department to efficiently and accurately use appraisal tools for the efficient appraisal of property, and administration to communicate with the taxing jurisdictions and the tax office. Additionally, data management delivers the reporting requirements of the property tax code to the legislature and the Comptroller's Property Tax Assistance Division (PTAD) as well as being responsible for the storage and security of the district's official records.

## 3.2 Benefits

The district provides health insurance, retirement, Medicare, and a death benefit.

| Benefits                    | 2026           | 2025           | 2024           | Change        |
|-----------------------------|----------------|----------------|----------------|---------------|
| Health Insurance            | 257,453        | 256,440        | 235,263        | 1,013         |
| Retirement                  | 197,541        | 164,580        | 164,313        | 32,961        |
| Medicare                    | 19,096         | 16,670         | 16,142         | 2,426         |
| Death Benefits              | 3,819          | 2,882          | 3,221          | 937           |
| Social Security             | 2,100          | 2,100          | 1,610          | 0             |
| Texas Employment Commission | 8,900          | 8,900          | 8,900          | 0             |
| <b>TOTAL</b>                | <b>488,909</b> | <b>451,572</b> | <b>429,449</b> | <b>37,337</b> |

### 3.2.1 Health Insurance (\$257,453)

Health insurance for the district is provided by the Texas Municipal League – Intergovernmental Employee Benefit Pool (TML-IEBP) and renews annually in December. The district provides for the coverage of all full-time employees. The employees pay 20% of the total cost per employee.

The estimated cost for 2025 will be \$1,219 per month per employee.  $1,219 \times 12 = 14,628$ .

$14,628 \times 22 \text{ employees} = 321,816 \times .80 = 257,453$ .

$1,219 \times 20\% = 243.80$  per month for employees.

### 3.2.2 Retirement (\$197,541)

**\*\*The County pays into TCDRS and social security. \*\***

ACAD only pays into TCDRS.

Full time employees are provided retirement under the Texas County & District Retirement System (TCDRS). The contribution by the district is based on contributions from the employees (7%) and is a TWO (2) to One (1) match. It is set to draw 7% interest and the investment results of TCDRS. ACAD retirees have not received an increase in the COLA since 2009. The BOD has elected to pay 15% to offset some future liability.

### 3.2.3 Medicare (\$ 19,096)

Medicare is required by all employees. The rate for Medicare is 1.45% of all employees' salaries.

$$\text{\$ } 1,316,941 \times 1.45\% = \text{\$ } 19,096$$

### 3.2.4 Death Benefits (\$3,819)

A death benefit for full time employees is provided by the retirement provider (TCDRS) and healthcare provider (TML). Each full-time employee has a death benefit of the employee's gross annual salary at a cost of .29% of district's contribution. The health care provider includes a death and dismemberment policy in the amount of \$15,000 which is included in the cost of the plan.

$$\text{\$ } 1,316,941 \times .0029 = \text{\$ } 3,819$$

### 3.2.5 Texas Employment /Workforce Commission (\$8,900)

The district is required to make payments to the Texas Employment Commission for the benefit of unemployed workers seeking employment. This amount fluctuates with claims into the larger Texas pool as well as local changes.

## 3.3 Contracted Services

The contracted services are designed to provide special skills and expertise that is so specialized that it is more economical to contract those services. This also includes the Appraisal Review Board. The following contracts are currently being utilized by the district.

| <b>Contracted Services</b> | <b>2026</b>    | <b>2025</b>    | <b>2024</b>    | <b>Change</b> |
|----------------------------|----------------|----------------|----------------|---------------|
| Appraisal Consultants      | <b>44,000</b>  | 44,000         | 40,000         | <b>0</b>      |
| Accounting & Audit         | <b>8,750</b>   | 6,100          | 6,000          | <b>2,650</b>  |
| Legal Services             | <b>40,000</b>  | 40,000         | 40,000         | <b>0</b>      |
| Security Monitoring        | <b>2,200</b>   | 1,200          | 1,000          | <b>2,000</b>  |
| Service Contracts          | <b>33,000</b>  | 33,000         | 33,000         | <b>0</b>      |
| Deed Information           | <b>1,800</b>   | 1,800          | 38,000         | <b>0</b>      |
| Database Maintenance       | <b>125,000</b> | 125,000        | 112,000        | <b>0</b>      |
| GIS Maintenance            | <b>36,000</b>  | 36,000         | 36,000         | <b>0</b>      |
| Appraisal Review Board     | <b>30,000</b>  | 30,000         | 25,000         | <b>0</b>      |
| <b>TOTAL</b>               | <b>320,750</b> | <b>317,100</b> | <b>331,000</b> | <b>4,650</b>  |

### 3.3.1 Appraisal Engineers & Consultants (\$44,000) (#7005)

Capitol Appraisal Group, Inc. (CAG) will assist the district in the appraisal of industrial, utility, mineral, and other specialty properties. The current contract with (CAG) expires at the end of 2024. The contractual fee for the 2025 and 2026 appraisal years is \$44,000 per year.

### 3.3.2 Accounting and Auditing (\$8,750) (#7010)

Accounting and auditing services are performed by Axley & Rode, LLP. The district uses the accounting software "QuickBooks" for day-to-day activities to record the district's financial transactions. Monthly, quarterly, and end of year reports are generated by the district and used to report the district's financial condition. Axley & Rode, LLP, conducts the district's annual audit and report to the Board of Directors concerning the audited condition of the district. These audits have not shown any deficiencies in district operations.

### 3.3.3 Legal Services (\$40,000) (#7015)

The district uses one law firm for legal services. Peter Low and Kirk Swinney, provide counsel concerning compliance with the property tax code, Comptroller rules, and general appraisal district operations regarding exemptions, preferential assessment, property value study appeals and valuation lawsuits.



**3.3.4 Security Monitoring/ Fire Suppression (\$2,200) (#7020)**

Vector Security provides access security for the building owned by the district. A budgeted amount of \$2,200.00 should be sufficient for this expenditure.

**3.3.5 Service Contracts (\$33,000) (#7025)**

Service contracts include the following vendors:

- C I Host, Inc. - Provider of email addresses for the district.
- Express Personnel Inc. or others, - Provides short-term assistance for special projects such as a large mail out or to supplement the absence of an employee.
- McLeod AC – Provides our air conditioning and heating service.
- Lexus-Nexus-- The district also uses an information service to correct addresses. Lexus Nexus/ Accurit, Inc., charges the district based on searches.

**3.3.6 Deed Information (\$1,800) (#7030)**

Essential deed and ownership information is provided by the County Clerk's office which charges the appraisal district for each transaction.

**3.3.7 Database Maintenance (\$125,000) (#9020)**

The district has contracted with True Automation, Inc. (TA) a division of Harris Computer since 2008.

True Automation is a leader in the field of appraisal and tax collection software and is used by small and large county appraisal districts.

ACAD has added the software to our contract with True Automation to handle our online protests as of the 2013 tax year.

**3.3.8 GIS Maintenance (\$36,000) (#9015)**

The district has budgeted \$36,000 for maintenance of the base map and processes to it working smoothly and up it date.

**3.3.9 APPRAISAL REVIEW BOARD (\$30,000)****(#2030)**

The property tax code requires the Board of Directors to support and provide funding for the Appraisal Review Board (ARB). The ARB requires office space, clerical support, supplies, training, and legal counsel.

Office space is provided in the district offices and the district also provides clerical support, supplies and training. The Board's policy for ARB compensation is a rate of \$150 per meeting more than 4 hours plus lunch and pay for any full day or half day of training. Half-day meetings are paid at a rate of \$80 per member. Mileage will be paid at federal rate from their home to meeting place and back for each meeting.

Legislative action has required mandatory training of the Appraisal Review Board. Previously, training was required for new members but was optional for existing members. The existing members rarely sought additional training, which is now mandatory. Therefore, additional costs are anticipated for the training of new and existing members.

It is recommended that the budget for 2026 be \$30,000.

**3.4 Transportation**

| <b>Transportation</b>           | <b>2026</b>    | <b>2025</b>    | <b>2024</b>    | <b>Change</b> |
|---------------------------------|----------------|----------------|----------------|---------------|
| Appraisal Mileage Reimbursement | <b>115,000</b> | 108,000        | 96,900         | <b>7,000</b>  |
| Training Mileage Reimbursement  | <b>6,000</b>   | 6,000          | 6,000          | <b>0</b>      |
| Cell Phone Requirement          | <b>4,800</b>   | 4,800          | 4,680          | <b>0</b>      |
| Other Mileage Reimbursement     | <b>4,600</b>   | 4,600          | 4,600          | <b>0</b>      |
| <b>TOTAL</b>                    | <b>130,400</b> | <b>123,400</b> | <b>112,180</b> | <b>7,000</b>  |

**3.4.1 Mileage Reimbursement (\$130,400)****(#2050)**

The district requires the use of personal automobiles for travel on business purposes. The district uses the Federal IRS mileage reimbursement rate to compensate the appraisers for the use of their personal vehicles.

Also, the district requires that each appraiser be in contact with the appraisal district while in the field or outside of the office. Most appraisal districts provide appraisers with an allowance for providing their own cell phone. Since it is not practical to provide each appraiser with a cell phone due to monitoring, most districts provide an allowance within the travel budget. Therefore, it is recommended that each registered appraiser be provided with an allowance of \$40 each.

Due to the mandates of the State of Texas to physically inspect all properties in a 3-year period, field inspections will be necessary, and therefore vehicle expenses will see an increase in mileage.

### 3.5 Office

This category has a wide range of line items that are detailed below.

| Office                        | 2026           | 2025           | 2024           | Change        |
|-------------------------------|----------------|----------------|----------------|---------------|
| Office Expense                | 6,000          | 6,000          | 6,000          | 0             |
| Postage                       | 38,000         | 38,000         | 28,000         | 0             |
| Equipment Repair              | 1,000          | 1,000          | 1,000          | 0             |
| Document Forms                | 2,000          | 2,000          | 1,500          | 0             |
| Yard Maintenance              | 2,000          | 1,500          | 4,000          | 500           |
| Janitorial Expense            | 12,000         | 11,700         | 11,700         | 300           |
| Appraisal Notices             | 70,000         | 64,000         | 60,000         | 6,000         |
| Dues & Membership             | 6,000          | 6,000          | 6,000          | 0             |
| Books & Subscriptions         | 7,000          | 7,000          | 7,000          | 0             |
| Telephone Expense             | 8,800          | 8,800          | 8,200          | 0             |
| Office Equipment- Rent        | 11,500         | 11,500         | 11,500         | 0             |
| Utilities                     | 22,000         | 19,200         | 19,200         | 2,800         |
| Repairs & Maintenance         | 14,000         | 14,000         | 14,000         | 0             |
| Freight                       | 700            | 700            | 700            | 0             |
| Mapping Supplies              | 1,800          | 1,800          | 1,800          | 0             |
| System Upgrades-Servers       | 61,000         | 16,000         | 14,000         | 45,000        |
| New PC's & Monitors-for Staff | 8,000          | 10,000         | 18,000         | -2,000        |
| Furniture & Fixtures          | 2,000          | 2,000          | 2,000          | 0             |
| <b>TOTAL</b>                  | <b>273,800</b> | <b>221,200</b> | <b>214,600</b> | <b>52,600</b> |

#### 3.5.1 Office Supply Expense (\$6,000)

(#4005)

Office supply expenses are composed of supplies for daily activities, representing pens, copy paper, binders, ink, staples, batteries, toilet paper, paper towels, etc. The budget is recommended to remain the same.

#### 3.5.2 Postage (\$38,000)

(#2065)

Postage is .73 cents, the budget for direct postage is anticipated to increase. The primary expenditure is correspondence with the taxpayer by Certified Mail at \$9.64 each.

#### 3.5.3 Equipment Repairs (\$1,000)

(#5015)

This category is for unscheduled equipment repair. It is anticipated that the amount for repairs will be \$1,000.

### **3.5.4 Envelopes & Document Forms (\$2,000) (#6010)**

Line items for envelopes, forms, and rendition forms have been combined since they are small. The district has regular requirements for forms. Most forms can be produced electronically at little cost. Primary expense is for envelopes.

### **3.5.5 Yard Maintenance (\$2,000) (#3150)**

The grounds include the office location and the adjacent green areas around the parking lot around the office.

### **3.5.6 Janitorial Expense (\$12,000) (#3015)**

Janitorial services are provided by "Pebworth Janitorial Service". The service provided has been more than satisfactory for many years and is reliable. The monthly fee will be \$975 for three times a week service.

### **3.5.7 Appraisal Notices (\$70,000) (#6005)**

The appraisal district has had a procedure of mailing "notices" to all property owners every year. The most efficient process for mailing notices is to use a vendor. While vendors are competitive in bidding for this service the overall costs have increased.

Therefore, it is recommended that this budget item remain at \$70,000. This includes postage, printing, inserting, and mailing approximately 70,000 legally required notices.

### **3.5.8 Dues and Memberships (\$6,000) (#2035)**

The district has commitments for dues and membership to several organizations. The largest membership cost is to the Texas Association of Appraisal Districts (TAAD) (\$1,200). This organization provides a number of training and education functions at a reduced cost.

Memberships and dues are also payable to the regional chapter of TAAD, the Texas Department of Licensing and Regulation (TDLR), and International Association of Assessing Officers (IAAO).

### **3.5.9 Books & Subscriptions (\$7,000) (#2045)**

As part of the education and valuation tools for the appraisers, the district purchases textbooks and various subscriptions for valuing property.

### **3.5.10 Telephone Expense (\$8,800) (#2075)**

This expense category includes main line phone service, long distance and internet.



**3.5.11 Office Equipment – Lease/usage (\$11,500) (#8010)**

The primary expense for this category is the lease / purchase of copy machines. The district has three high-capacity copy machines from TDS.

**3.5.12 Utilities (\$22,000) (#3005)**

*The City of Lufkin provides water and garbage for the district and electrical is provided by Reliant Energy.*

**3.5.13 Repairs & Maintenance (\$14,000) (#3025)**

ACAD has 6 HVAC units, 2 of which are new. The roof is TPO and is 14 years old and is in good shape. Funds have been set aside for contingency in the future.

**3.5.14 Freight (\$700) (#2070)**

Occasionally the district has shipping and freight requirements to send documents to the Comptroller or to legal counsel. Increasingly these documents are transferable in electronic forms. However, this is an unforeseen requirement, and the budget should remain the same.

**3.5.15 Mapping Supplies (\$1,800) (#4100)**

The district maintains a large format plotter capable of producing maps for the district and jurisdictions. This plotter requires ink and special rolls of paper. The appraisal tools provided by the True Automation data base make mapping sales and other market data more usable and more maps are required for this analysis. Additionally, the district has provided election maps to jurisdictions requesting such maps.

**3.5.16 System Upgrades- Servers/Supplies (\$61,000) (#4530)**

This account provides miscellaneous upgrades such as memory or video cards, scanners along with ink for smaller printers and fax. The server was last updated in 2017 and the operating system in July 2024. The main server has reached its life expectancy and will have to be replaced in 2026 at a cost of \$45,000.

**3.5.17 New PC's & Monitors for Staff (\$8,000) (#5010)**

The district maintains computer hardware for individual users (desktops) connected to a server that stores the database and its operating system. We replace PCs ONLY when needed.

**3.5.18 Furniture and fixtures (\$2,000) (#5005)**

The furnishings of the district are adequate. The district is requesting that this category remain at \$2,000 to cover furniture when needed.

### 3.6 Other Expenses

| Other Expenses                                | 2026           | 2025           | 2024           | Change       |
|---|----------------|----------------|----------------|--------------|
| Workers Comp                                  | 4,000          | 4,000          | 3,700          | 0            |
| Building Contents & Liability Insurance       | 15,000         | 13,000         | 10,500         | 2,000        |
| Public Officials Errors & Omissions Insurance | 5,600          | 5,600          | 5,600          | 0            |
| Meeting Supplies                              | 1,800          | 1,800          | 1,500          | 0            |
| Education & Training                          | 20,000         | 20,000         | 20,000         | 0            |
| Advertising                                   | 16,000         | 14,000         | 14,000         | 2,000        |
| Aerial Photos                                 | 85,000         | 85,000         | 75,000         | 0            |
| GIS Software                                  | 6,000          | 7,000          | 6,000          | -1,000       |
| <b>TOTAL</b>                                  | <b>153,400</b> | <b>150,400</b> | <b>136,300</b> | <b>3,000</b> |

#### 3.6.1 Workman's Compensation (\$4,000) (#2005)

Deep East Texas Self Insurance Fund provides coverage for workers compensation. A review of other providers has shown that the coverage is fairly priced.

#### 3.6.2 Building Contents & Liability Insurance (\$15,000) (#2060)

Insurance policies have been reviewed and adjusted to meet the needs of the current building contents and liability insurance.

#### 3.6.3 Public Officials Errors & Omissions Insurance (\$5,600) (#2090)

Morgan Insurance Company provides coverage for the Board of Directors errors and omissions insurance.

#### 3.6.4 Meeting Supplies (\$1,500) (#2025)

The district provides modest refreshments to the Board of Directors, Appraisal Review Board, and various meetings hosted by the district. The district meets with taxing jurisdictions, tax assessor's office, legal counsel, regional appraisal district meetings, vendors and others.

#### 3.6.5 Education & Training (\$20,000) (#2040)

The key to success in the appraisal district business is a well-educated and trained staff. Changes are constant from the appraisal profession and new legislative requirements.

#### 3.6.6 Advertising (\$16,000) (#2020)

Most of the advertising for the district is mandated by the property tax code for public notices, now in both English and Spanish.

**3.6.7 Aerial photos (\$85,000)****(#4510)**

The opportunity to have new aerial photos has been made available to the district. DETCOG has offered to cover HALF (1/2) of the base flight cost. It is a great tool for the office and all entities involved. Our cost will be payable in Two (2) annual payments.

**3.6.8 GIS Software (\$6,000)****(#4010)**

The district's Geographical Information System (GIS) is operated using proprietary software. The cost of that software is estimated to be \$6,000.

**3.6.9 Capital Outlay \$0**

## **4 Summary**

The 2026 budget is based on a review to find ways to improve efficiency and be as stringent with our funds as possible. The primary difference is the addition of TWO (2) employees and some adjustments to the salary schedule with a 2.8% salary increase for most employees and cost of health insurance, additional retirement contributions plus, postage and replacing the server.

Overall, **this budget is \$122,072 more than the 2025 budget, or a 5% increase.**

**The 2026 Final Budget is \$2,686,900.**

**2026 Budget Line-Item Totals**

| <b>Budget Line-Item Accounts</b> | <b>2026</b>      | <b>2025</b>      | <b>2024</b>      | <b>Change</b>   |
|----------------------------------|------------------|------------------|------------------|-----------------|
| Salaries                         | 1,316,941        | 1,184,672        | 1,113,338        | <b>132,269</b>  |
| Health Insurance                 | 257,453          | 256,440          | 235,263          | <b>1,013</b>    |
| Retirement                       | 197,541          | 175,012          | 164,313          | <b>22,529</b>   |
| Medicare                         | 19,096           | 17,178           | 16,142           | <b>1,918</b>    |
| Death Benefit                    | 3,819            | 3,426            | 3,221            | <b>393</b>      |
| Social Security                  | 2,100            | 2,100            | 2,100            | <b>0</b>        |
| Workers Compensation             | 4,000            | 4,000            | 3,700            | <b>0</b>        |
| Texas Employment                 |                  |                  |                  |                 |
| Commission                       | 8,900            | 8,900            | 8,900            | <b>0</b>        |
| Appraisal Consultants            | 44,000           | 44,000           | 40,000           | <b>0</b>        |
| Accounting & Audit               | 8,750            | 6,400            | 6,000            | <b>2,350</b>    |
| Legal Services                   | 40,000           | 40,000           | 40,000           | <b>0</b>        |
| Security Monitoring              | 2,200            | 1,200            | 1,000            | <b>1,000</b>    |
| Service Contracts                | 36,000           | 35,000           | 33,000           | <b>1,000</b>    |
| Deed Information                 | 1,800            | 1,800            | 38,000           | <b>0</b>        |
| Database Maintenance             | 125,000          | 125,000          | 112,000          | <b>0</b>        |
| GIS Maintenance                  | 36,000           | 36,000           | 36,000           | <b>0</b>        |
| Board of Review                  | 30,000           | 30,000           | 25,000           | <b>0</b>        |
| Transportation                   | 130,400          | 123,400          | 112,180          | <b>7,000</b>    |
| Office Expense                   | 6,000            | 6,000            | 6,000            | <b>0</b>        |
| Postage                          | 38,000           | 38,000           | 28,000           | <b>0</b>        |
| Equipment Repairs                | 1,000            | 1,000            | 1,000            | <b>0</b>        |
| Document Forms                   | 2,000            | 2,000            | 1,500            | <b>0</b>        |
| Yard Maintenance                 | 2,000            | 1,500            | 4,000            | <b>500</b>      |
| Janitorial Expense               | 12,000           | 11,700           | 11,700           | <b>300</b>      |
| Appraisal Notices                | 70,000           | 70,000           | 60,000           | <b>0</b>        |
| Dues & Memberships               | 6,000            | 6,000            | 6,000            | <b>0</b>        |
| Books & Subscriptions            | 7,000            | 7,000            | 7,000            | <b>0</b>        |
| Telephone Expense                | 8,800            | 8,800            | 8,200            | <b>0</b>        |
| Office Equipment Rental          | 11,500           | 11,500           | 11,500           | <b>0</b>        |
| Utilities                        | 22,000           | 19,200           | 19,200           | <b>2,800</b>    |
| Repairs & Maintenance            | 14,000           | 14,000           | 14,000           | <b>0</b>        |
| Freight                          | 700              | 700              | 700              | <b>0</b>        |
| Mapping Supplies                 | 1,800            | 1,800            | 1,800            | <b>0</b>        |
| PC & System Upgrades             | 61,000           | 16,000           | 14,000           | <b>45,000</b>   |
| New PC's & Monitors              | 8,000            | 8,000            | 18,000           | <b>0</b>        |
| Furniture & Fixtures             | 2,000            | 2,000            | 2,000            | <b>0</b>        |
| Contents & Liab. Insurance       | 15,000           | 13,000           | 10,500           | <b>2,000</b>    |
| Public E&O Insurance             | 5,600            | 5,600            | 5,600            | <b>0</b>        |
| Meeting Supplies                 | 1,500            | 1,500            | 1,500            | <b>0</b>        |
| Education & Training             | 20,000           | 20,000           | 20,000           | <b>0</b>        |
| Advertising                      | 16,000           | 14,000           | 14,000           | <b>2,000</b>    |
| Aerial Photos                    | 85,000           | 85,000           | 75,000           | <b>0</b>        |
| GIS Software                     | 6,000            | 6,000            | 6,000            | <b>0</b>        |
| Capital Outlay                   | 0                | 100,000          | 100,000          | <b>-100,000</b> |
| <b>TOTAL</b>                     | <b>2,686,900</b> | <b>2,564,828</b> | <b>2,437,357</b> | <b>122,072</b>  |



