

Bexar Central Appraisal District

Annual Budget
2027



Prepared by
Bexar CAD Finance Department

PRELIMINARY

BUDGET FOR FISCAL 2027

FOR

BEXAR CENTRAL APPRAISAL DISTRICT

May 11, 2026

BOARD OF DIRECTORS

Dave Gannon	Chair
Jon Fisher	Vice-Chair
Dr. Ralph E. Barksdale, Reverend	Secretary
Leslie Sachanowicz	Board Member
Naomi Miller	Board Member
Erika Hizel	Board Member
Albert Uresti, MPA	Board Member
Robert Bruce	Board Member
Ivalis Meza Gonzalez	Board Member

DISTRICT ADMINISTRATION

Rogelio Sandoval	Chief Appraiser
Scott Griscom	Assistant Chief Appraiser
Tommy Allison	Assistant Chief Appraiser



BEXAR CENTRAL APPRAISAL DISTRICT



**BEXAR CENTRAL APPRAISAL
DISTRICT BUDGET 2027
EXECUTIVE SUMMARY**

The attached budget outlines the Bexar Central Appraisal District's financial plan for appraisal year 2027. More than a spending document, this budget reflects the District's values: a commitment to public service, operational excellence, and fiscal responsibility. The District's staff is the foundation of our success, and our investment in personnel remains the highest portion of the budget. This budget also addresses legislative mandates, the growth of our parcel inventory, and a rising appeals and litigation workload, all while maintaining our commitment to efficient resource management.

The 2027 budget proposes total expenditures of **\$30,875,940**, representing an increase of **\$1,132,463 (3.81%)** over 2026. Notably, this marks the fourth consecutive year in which the year-over-year percentage increase has declined, demonstrating our ongoing commitment to fiscal responsibility amid growing demands.

HIGHLIGHTS OF THE 2027 BUDGET:

BUDGET CATEGORY INCREASES AND DECREASES ARE AS FOLLOWS:

Operating Expenses - (12.83% of the total budget amount)

- Decrease in auto allowance, attributed to role reclassifications.
- Higher building maintenance costs, primarily from necessary HVAC repairs and replacements.
- Lower costs for forms and creations and postage are due to a decrease in appraisal notices.

Net Projected Change: ~~-\$221,731~~

Capital Expenses – (0.97% of the total budget amount)

- Server hardware refresh.

Net Projected Change: \$100,000

Debt Service (0.00% of Total Budget)

- The district owns its facilities outright, resulting in no debt service obligations.

Employee Expenses – (66.03% of the total budget amount)

- 2 New Positions: 1 Assistant Chief Appraiser (succession planning), 1 Communication Assistant (public communication support)
- Compensation Grid Adjustment: A proposed 2% adjustment to maintain competitiveness, raising the minimum hourly wage to \$19.18.
- Merit Increases: Continuing a performance-based system rewarding employee contributions.
- Retiree COLA Funding: Annual funding for biennial adjustments to manage long-term liabilities

Net Projected Change: \$1,408,020

Contract Services – (6.89% of the total budget amount)

- Election expenses have been proactively funded through a reserve account.
- Increased legal expenses due to active cases, prolonged resolution timelines, and higher hourly rates from outside counsel and mediation providers, in addition to election-related costs.

Net Projected Change: ~~-\$490,000~~

Information Systems Expenses – (2.86% of the total budget amount)

- Renewals of software licensing agreements.
- New equipment leases.
- Adjustments to service costs aligned with actual expenditures.

Net Projected Change: \$49,252

Project Expenses – (5.73% of the total budget amount)

- Rising costs for field device maintenance and server infrastructure due to UPS system replacement and updates to equipment such as laser measuring devices and iPads.

Net Projected Change: \$54,912

Other Expenses – (0.003% of the total budget amount)

This category of expenses remains unchanged in the budget plan for 2027.

Appraisal Review Board Expenses- (4.64% of the total budget amount)

- Higher certified mail and postage costs mandated by law.
- Increase in ARB compensation driven by a higher volume of accounts going before the board.

Net Projected Change: \$232,010

This budget includes money to be encumbered to fund a TCDRS COLA for retirees in the amount of \$275,000 that is budgeted annually but paid every two years. Funds for an unfunded mandate of \$100,000 are to be encumbered for the election reserve.

Funds in this budget also are to be encumbered into a reserve to fund a future server infrastructure upgrade at the end of the current hardware's life in 5-7 years at an amount of \$250,000.

The Board of Directors of the Bexar Central Appraisal District may transfer funds between line items of the 2027 Budget if the action does not obligate jurisdictions to additional payments.

**2027 BUDGET
BEXAR CENTRAL APPRAISAL DISTRICT
REVENUE & EXPENSES**

BUDGET REVENUE

Tax Unit Levy	\$	30,875,940
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	\$	30,875,940
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BUDGET EXPENSE

Operating Expense	\$	3,962,141
Capital Expense		299,500
Debt Service		0
Employee Expense		20,387,693
Contract Service Expense		2,128,500
Information Systems		884,335
Projects Expense		1,769,851
Other Expense		12,000
A.R.B. Expense		1,431,920

TOTAL EXPENSES	\$	30,875,940
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**ESTIMATED TAX LEVIES TO SUPPORT
BEXAR CENTRAL APPRAISAL DISTRICT 2027 BUDGET**

TAXING UNIT	2025* TAX LEVY	% OF LEVY	2027 BUDGET SHARE
ALAMO COM COLLEGE	\$377,863,917	0.076262	\$2,354,661
CITY OF ALAMO HEIGHTS	\$8,449,313	0.001705	\$52,643
ALAMO HEIGHTS ISD	\$77,710,661	0.015684	\$484,258
CITY OF BALCONES HGTS	\$2,171,525	0.000438	\$13,524
BEXAR COUNTY	\$645,000,441	0.130176	\$4,019,306
BEXAR CO EMERG DIST #1	\$1,928,305	0.000389	\$12,011
BEXAR CO EMERG DIST #2	\$16,798,730	0.003390	\$104,669
BEXAR CO EMERG DIST #3	\$8,948,028	0.001806	\$55,762
BEXAR CO EMERG DIST #5	\$4,503,912	0.000909	\$28,066
BEXAR CO EMERG DIST #6	\$1,935,894	0.000391	\$12,072
BEXAR CO RD & FLOOD	\$56,383,854	0.011380	\$351,368
BEXAR CO EMERG DIST #7	\$6,698,549	0.001352	\$41,744
BEXAR CO EMERG DIST #8	\$2,486,370	0.000502	\$15,500
BEXAR CO EMERG DIST #4	\$3,693,859	0.000746	\$23,033
BEXAR CO EMERG DIST #10	\$3,232,535	0.000652	\$20,131
BOERNE ISD	\$34,364,195	0.006935	\$214,125
BEXAR CO EMERG DIST #11	\$2,294,551	0.000463	\$14,296
BEXAR CO EMERG DIST #12	\$2,104,835	0.000425	\$13,122
CITY OF CASTLE HILLS	\$5,067,820	0.001023	\$31,586
CITY OF CHINA GROVE	\$580,348	0.000117	\$3,612
CIBOLO CANYONS SPECIAL IMPROVEMENT DISTRICT	\$9,517,586	0.001921	\$59,313
COMAL ISD	\$37,142,370	0.007496	\$231,446
CITY OF CONVERSE	\$13,144,382	0.002653	\$81,914
CROSSWINDS AT SOUTH LAKE SPECIAL IMPROVEMENT DISTRICT	\$1,466,548	0.000296	\$9,139
EAST CENTRAL ISD	\$79,927,551	0.016131	\$498,060
EDGEWOOD ISD	\$21,258,691	0.004290	\$132,458
CITY OF ELMENDORF	\$1,108,784	0.000224	\$6,916
FAIR OAKS RANCH	\$5,157,358	0.001041	\$32,142
FLORESVILLE ISD	\$35,547	0.000007	\$216
CITY OF GREY FOREST	\$69,905	0.000014	\$432
HARLANDALE ISD	\$28,453,033	0.005742	\$177,293
CITY OF HELOTES	\$4,993,781	0.001008	\$31,123
CITY OF HILL CNTRY VILLAGE	\$754,217	0.000152	\$4,693
CITY OF HOLLYWOOD PARK	\$3,810,379	0.000769	\$23,744
JUDSON ISD	\$135,562,344	0.027360	\$844,766
CITY OF KIRBY	\$3,680,791	0.000743	\$22,941
CITY OF LEON VALLEY	\$7,092,294	0.001431	\$44,183
CITY OF LIVE OAK	\$8,033,757	0.001621	\$50,050
CITY OF LYTLE	\$6,776	0.000001	\$31
MEDINA VALLEY ISD	\$35,340,763	0.007133	\$220,238
NORTH EAST ISD	\$465,439,909	0.093936	\$2,900,362
NORTHSIDE ISD	\$732,730,542	0.147882	\$4,565,996
CITY OF OLMOS PARK	\$4,611,271	0.000931	\$28,746
CITY OF SAN ANTONIO	\$848,650,689	0.171277	\$5,288,338
SAN ANTONIO ISD	\$306,054,429	0.061769	\$1,907,176
SAN ANTONIO MUD #1	\$167,211	0.000034	\$1,050
SA RIVER AUTH	\$49,483,883	0.009987	\$308,358
CITY OF SANDY OAKS	\$909,751	0.000184	\$5,681
CITY OF SCHERTZ	\$4,021,111	0.000812	\$25,071
SCHERTZ-CIBOLO ISD	\$13,893,643	0.002804	\$86,576
CITY OF SELMA	\$2,108,834	0.000426	\$13,153
CITY OF SHAVANO PARK	\$5,250,472	0.001060	\$32,728
CITY OF SOMERSET	\$1,101,436	0.000222	\$6,854
SOMERSET ISD	\$6,542,965	0.001321	\$40,787
SOUTH SAN ISD	\$30,586,750	0.006173	\$190,597
SOUTHSIDE ISD	\$27,819,100	0.005615	\$173,368
SOUTHWEST ISD	\$78,020,791	0.015746	\$486,173
CITY OF ST HEDWIG	\$1,426,766	0.000288	\$8,892
CITY OF TERRELL HILLS	\$7,571,573	0.001528	\$47,178
CITY OF UNIVERSAL CITY	\$10,819,163	0.002184	\$67,433
UNIVERSITY HEALTH	\$681,968,348	0.137637	\$4,249,672
CITY OF VON ORMY	\$111,012	0.000022	\$679
WESTSIDE 211 PUBLIC IMPROVEMENT DISTRICT	\$2,601,278	0.000525	\$16,210
CITY OF WINDCREST	\$4,552,547	0.000919	\$28,375
CLEARWATER CREEK SPECIAL IMPROVEMENT DISTRICT	\$23,977	0.000005	\$154
GATES SPECIAL IMPROVEMENT DISTRICT	\$14,801	0.000003	\$93

**ESTIMATED TAX LEVIES TO SUPPORT
BEXAR CENTRAL APPRAISAL DISTRICT 2027 BUDGET**

TAXING UNIT	2025* TAX LEVY	% OF LEVY	2027 BUDGET SHARE
STOLTE RANCH SPECIAL IMPROVEMENT DISTRICT	\$332,461	0.000067	\$2,069
TALLEY ROAD SPECIAL IMPROVEMENT DISTRICT	\$704,295	0.000142	\$4,384
WESTPOINTE SPECIAL IMPROVEMENT DISTRICT	\$4,537,614	0.000916	\$28,282
REDBIRD RANCH WATER CONTROL AND IMPROVEMENT DISTRICT #2	\$1,608,590	0.000325	\$10,035
BEXAR CO EMERG DIST #9	\$461,390	0.000093	\$2,871
TRES LAURELS SPECIAL IMPROVEMENT DISTRICT	\$53,851	0.000011	\$340
LONDON RIDGE SPECIAL IMPROVEMENT DISTRICT	\$279,763	0.000056	\$1,729
LEMON CREEK SPECIAL IMPROVEMENT DISTRICT	\$167,465	0.000034	\$1,050
BRIGGS RANCH SPECIAL IMPROVEMENT DISTRICT	\$349,124	0.000070	\$2,161
SAPPHIRE GROVE SPECIAL IMPROVEMENT DISTRICT	\$221,948	0.000045	\$1,389
GRACE GARDENS SPECIAL IMPROVEMENT DISTRICT	\$44,705	0.000009	\$278
BRIGGS RANCH II SPECIAL IMPROVEMENT DISTRICT	\$38,827	0.000008	\$247
MEDINA STONEHILL SPECIAL IMPROVEMENT DISTRICT	\$218,195	0.000044	\$1,359
BOERNE STAGE ROAD SPECIAL IMPROVEMENT DISTRICT	\$80,405	0.000016	\$494
STONE GARDEN SPECIAL IMPROVEMENT DISTRICT	\$252,773	0.000051	\$1,575
REDBIRD RANCH WATER CONTROL AND IMPROVEMENT DISTRICT # 3	\$41,947	0.000008	\$247
ESPADA SID #1	\$106,090	0.000021	\$648
FISCHER GARDENS SPECIAL IMPROVEMENT DISTRICT	\$52,981	0.000011	\$340
NORTHLAKE SPECIAL IMPROVEMENT DISTRICT	7575	0.000002	\$62
MEDINA WCID #5	12023	0.000002	\$62
ESPINO SPECIAL IMPROVEMENT DISTRICT	6775	0.000001	\$31
	\$4,954,835,548	100%	\$30,875,940

* - Tax Levy column will be revised with 2025 Levies when available.

BUDGET INCREASES vs. BUDGET SURPLUS RETURNS

Refund to tax units from:	2025 surplus	1,258,509
	2024 surplus	823,483
	2023 surplus	783,999
	2022 surplus	485,363
	2021 surplus	305,400
	2020 surplus	854,624
	2019 surplus	645,997
	2018 surplus	2,803,501
	2017 surplus	467,293
	2016 surplus	467,412
	2015 surplus	960,254
	2014 surplus	613,599
	2013 surplus	646,899
Total refunded for last thirteen years:		\$11,116,333

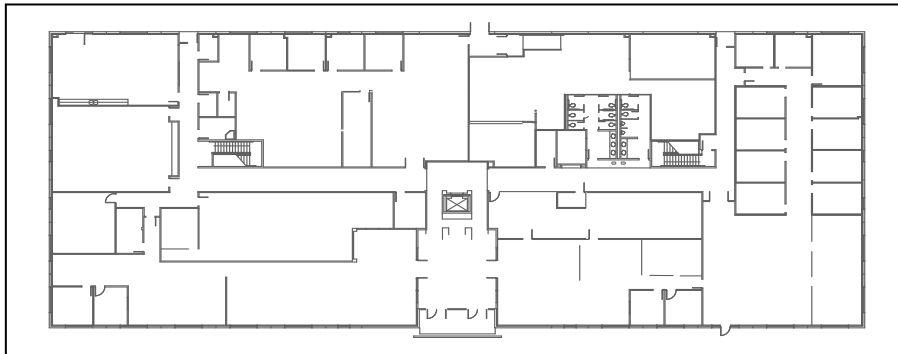
Budget Increase/(Decrease):	2025	8.78%	2,274,500
	2024	9.40%	2,226,400
	2023	15.65%	3,436,532
	2022	7.41%	1,396,376
	2021	-0.56%	(106,158)
	2020	3.76%	686,506
	2019	-2.12%	(395,972)
	2018	12.09%	2,012,651
	2017	3.65%	586,125
	2016	1.17%	185,542
	2015	5.71%	856,760
	2014	2.98%	435,137
	2013	5.16%	714,881
Total for last thirteen years:		73.08%	\$14,309,280

Percent of Budget Increases Returned -22%

Refunded over Budget Increase **(\$3,192,947)**

BEXAR CENTRAL APPRAISAL DISTRICT

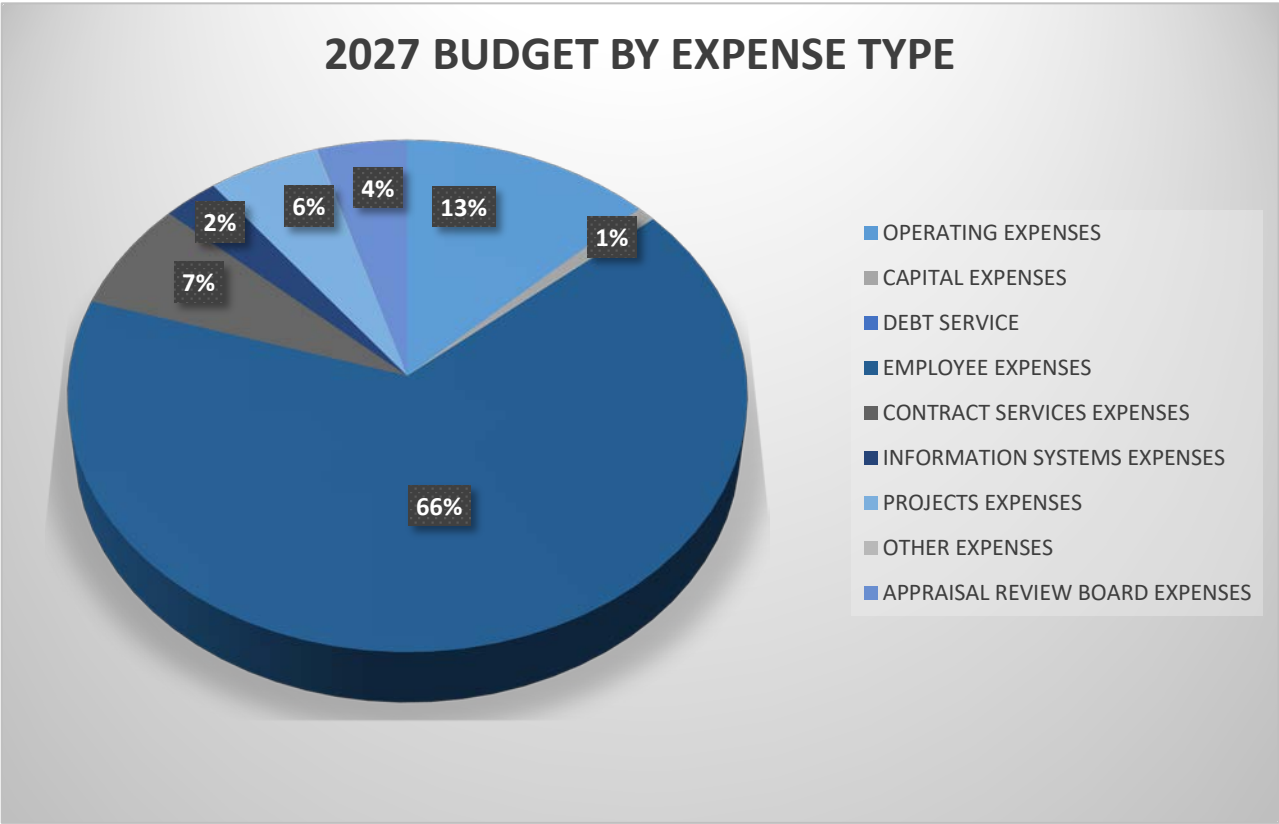
BUILDING PROJECTS LIST	BUDGET YEAR
Repaint Outside of Building	2027
HVAC Replacement	2029
Restroom Renovation	2030
Kitchen Renovation	2032



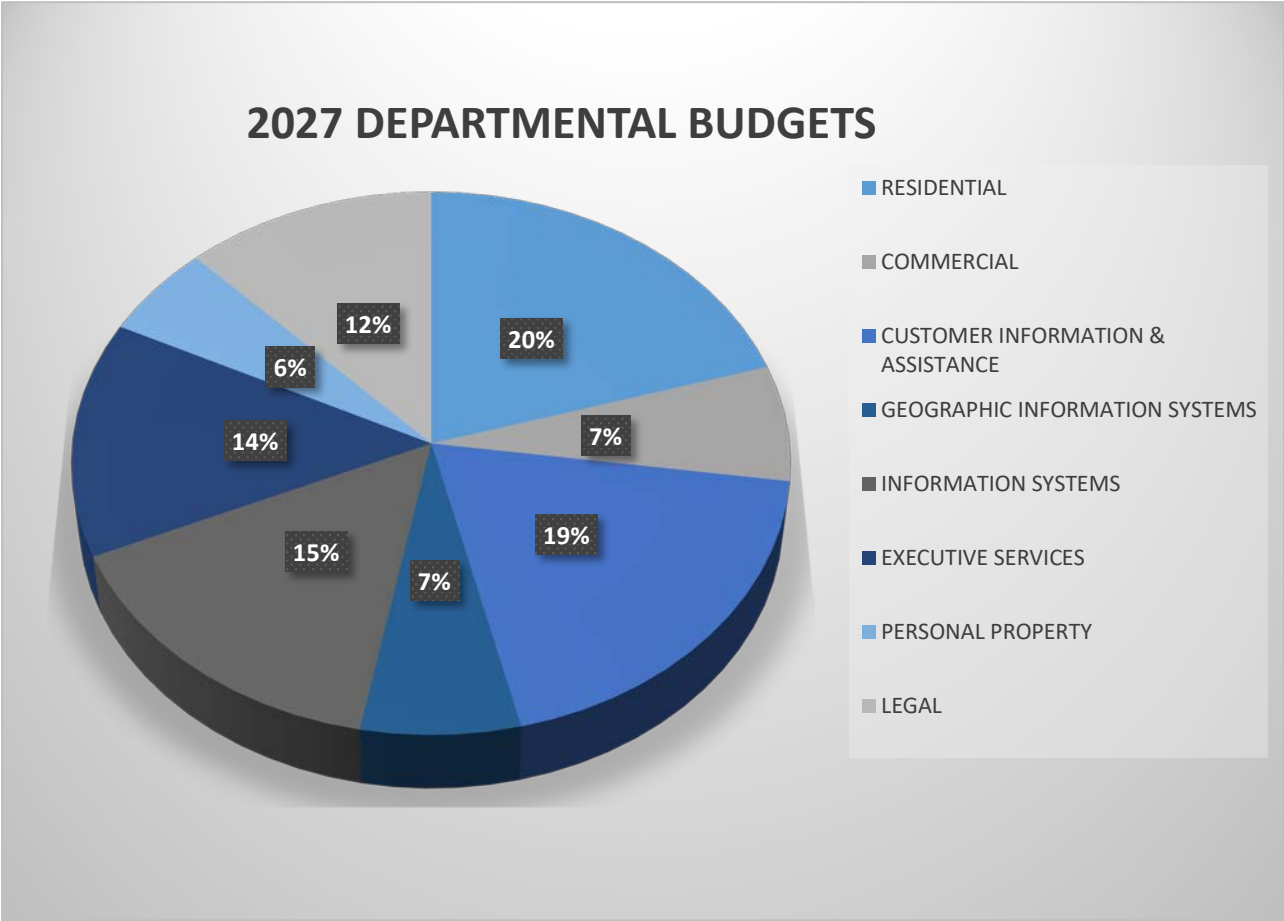
Bexar Central Appraisal District
As Compared to Top 5 Metro Districts

Districts	2026			2025			2024		
	Real	Cost/Real		Real	Cost/Real		Real	Cost/Real	
	Parcels	Annual Budget	Parcel	Parcels	Annual Budget	Parcel	Parcels	Annual Budget	Parcel
Harris	1,594,865	118,826,269	\$74.51	1,581,626	111,370,551	\$70.42	1,555,085	117,413,324	\$75.50
Dallas	751,824	38,483,607	\$51.19	751,824	37,006,000	\$49.22	750,739	37,006,000	\$49.29
Bexar	732,414	30,875,940	\$42.16	723,787	28,175,700	\$38.93	708,829	25,901,200	\$36.54
Tarrant	722,215	33,095,759	\$45.83	714,153	33,585,297	\$47.03	706,667	29,248,906	\$41.39
Travis	449,079	34,160,980	\$76.07	442,662	32,241,352	\$72.84	477,631	29,884,516	\$62.57

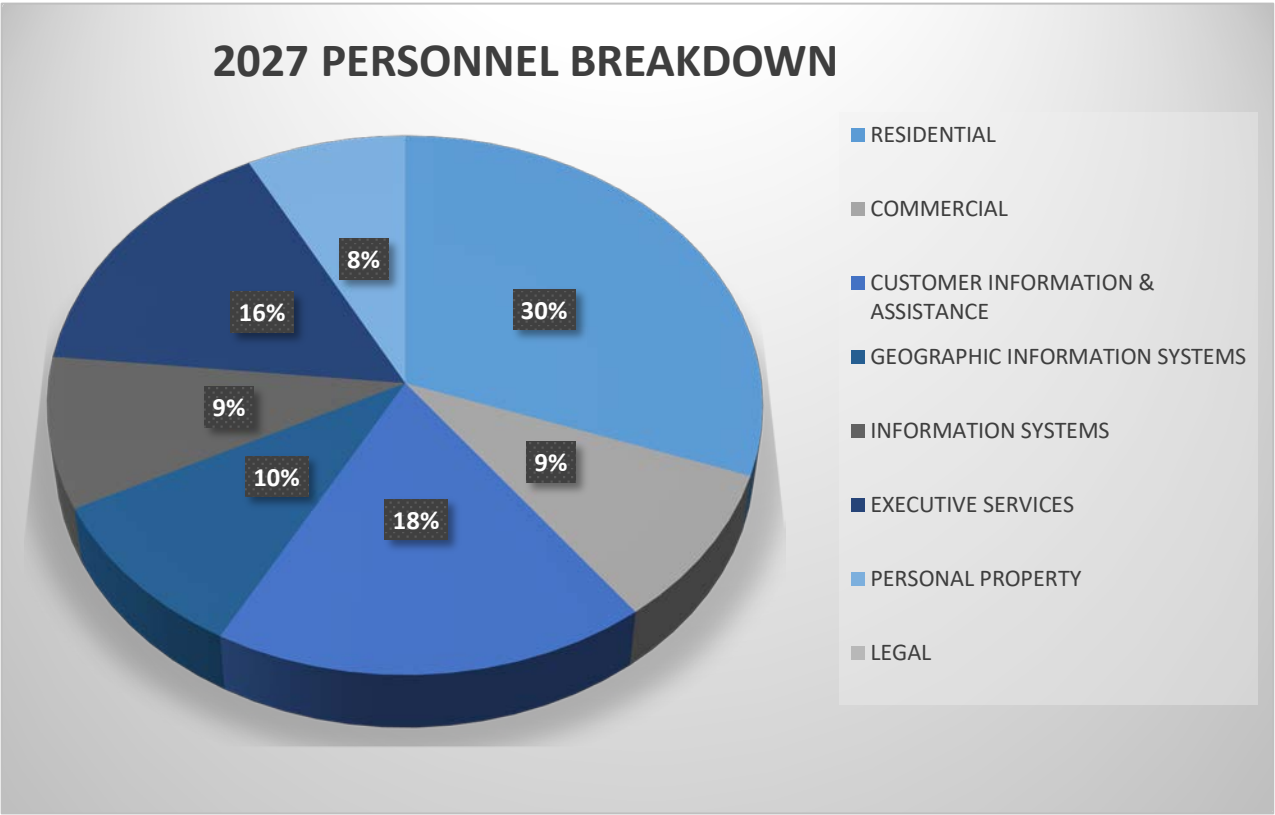
Lowest cost per parcel



<u>EXPENSE TYPE</u>	<u>BUDGET</u>	<u>PERCENT</u>
OPERATING EXPENSES	\$ 3,962,141	12.8%
CAPITAL EXPENSES	299,500	1.0%
DEBT SERVICE	0	0.0%
EMPLOYEE EXPENSES	20,387,693	66.0%
CONTRACT SERVICES EXPENSES	2,128,500	6.9%
INFORMATION SYSTEMS EXPENSES	884,335	2.9%
PROJECTS EXPENSES	1,769,851	5.7%
OTHER EXPENSES	12,000	0.0%
APPRAISAL REVIEW BOARD EXPENSES	<u>1,431,920</u>	<u>4.6%</u>
	\$ 30,875,940	100.0%

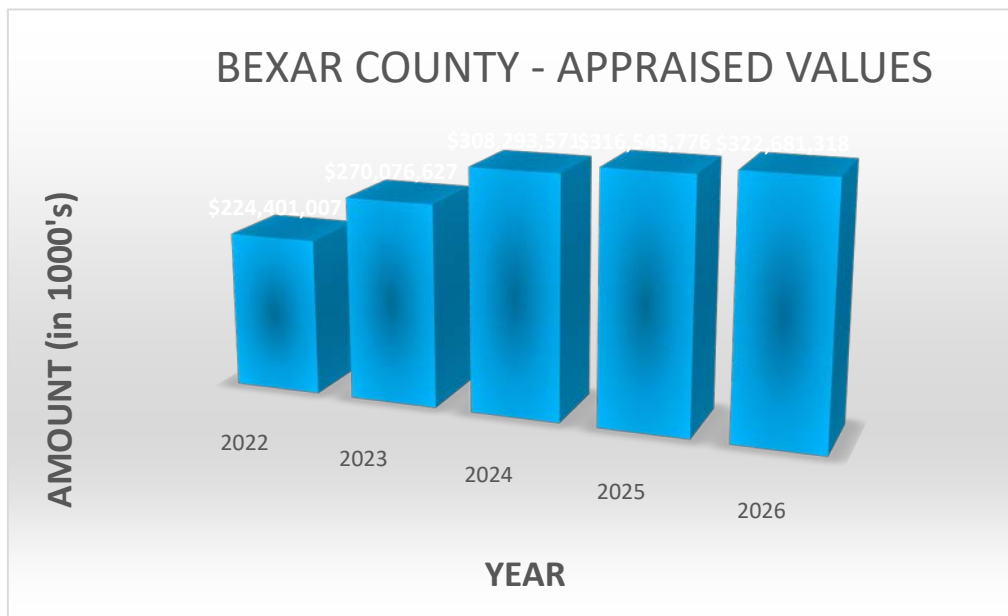
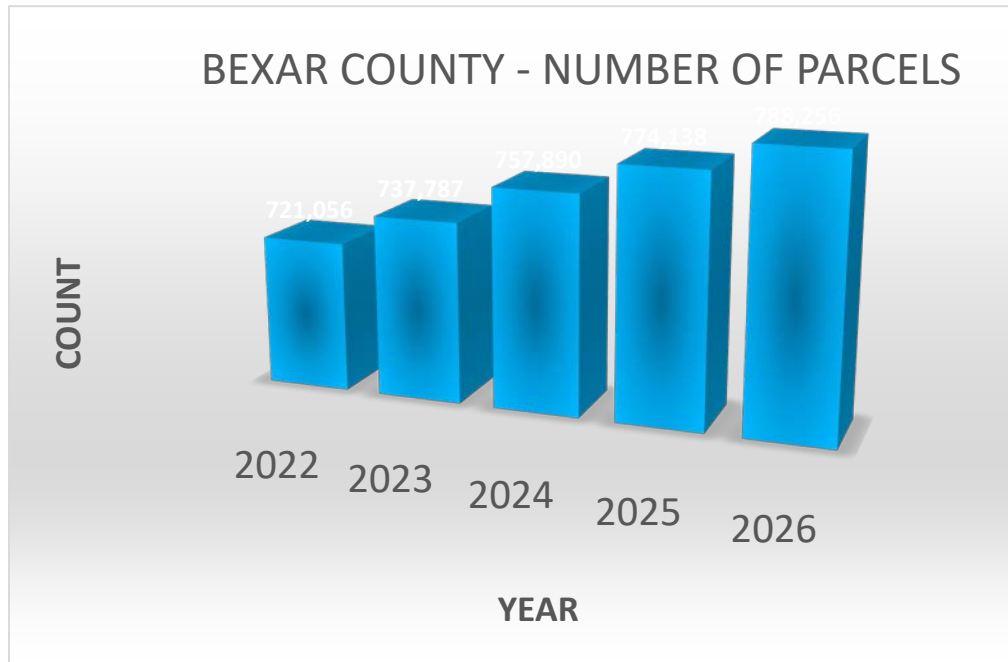


<u>DEPARTMENT</u>		<u>BUDGET</u>	<u>PERCENT</u>
RESIDENTIAL	\$	6,274,322	20.3%
COMMERCIAL		2,127,299	6.9%
CUSTOMER INFORMATION & ASSISTANCE		5,882,102	19.1%
GEOGRAPHIC INFORMATION SYSTEMS		2,068,422	6.7%
INFORMATION SYSTEMS		4,747,163	15.4%
EXECUTIVE SERVICES		4,331,560	14.0%
PERSONAL PROPERTY		1,701,256	5.5%
LEGAL		3,743,816	12.1%
	\$	30,875,940	100.0%



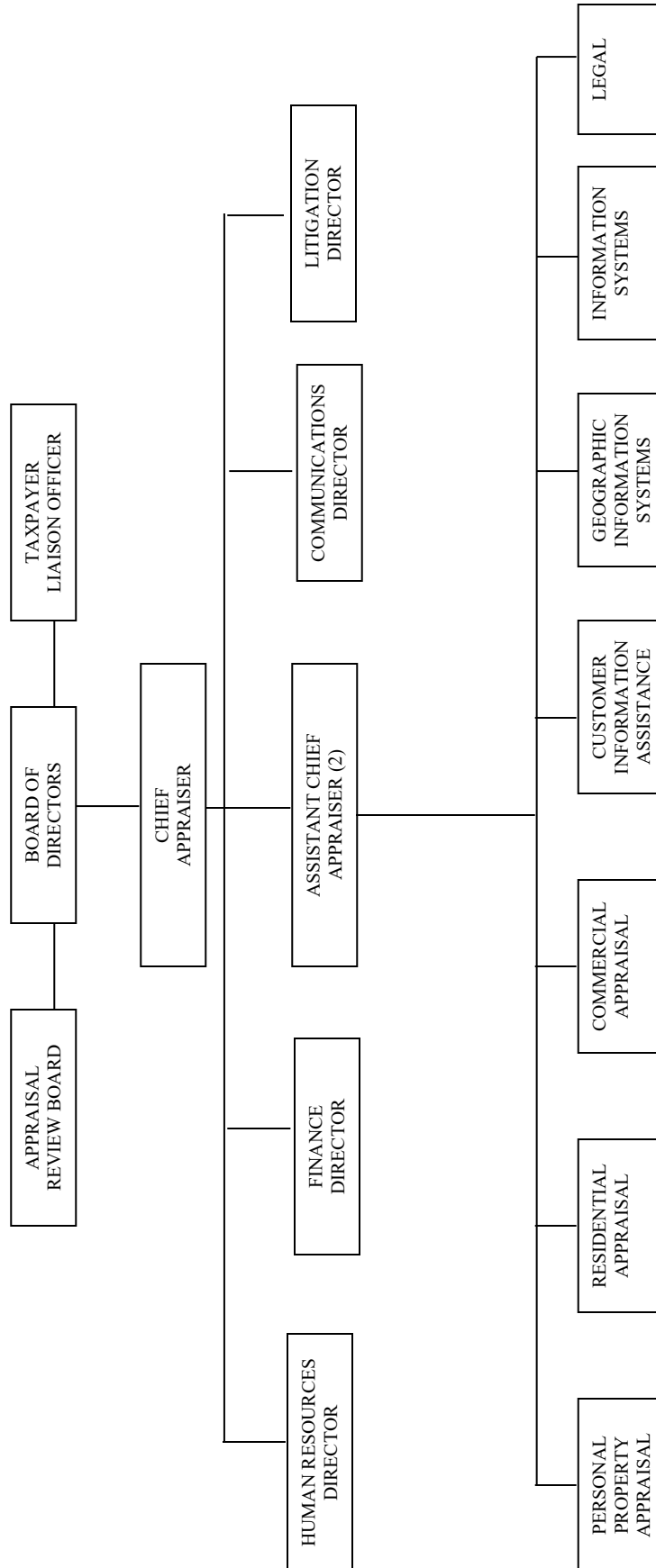
<u>DEPARTMENT</u>	<u>NUMBER OF PERSONNEL</u>		<u>SALARY EXPENSE</u>	<u>PERCENT</u>
RESIDENTIAL	63	\$	5,578,883	27.4%
COMMERCIAL	17		1,690,241	8.3%
CUSTOMER INFORMATION & ASSISTANCE	45		3,349,231	16.4%
GEOGRAPHIC INFORMATION SYSTEMS	20		1,748,976	8.6%
INFORMATION SYSTEMS	14		1,656,117	8.1%
EXECUTIVE SERVICES	18		2,859,830	14.0%
PERSONAL PROPERTY	16		1,427,984	7.0%
LEGAL	17		2,076,431	10.2%
	210	\$	20,387,693	100.0%

BEXAR COUNTY GROWTH TRENDS



<u>YEAR</u>	<u># OF PARCELS</u>	<u>APPRAISAL VALUE (in 1000's)</u>
2022	721,056	\$224,401,007
2023	737,787	\$270,076,627
2024	757,890	\$308,293,571
2025	774,138	\$316,543,776
2026	788,256	\$322,681,318
INCREASE OVER 5 YEARS	67,200 9.32%	\$98,280,311 43.80%

BEXAR CENTRAL APPRAISAL DISTRICT ORGANIZATIONAL CHART



CONSOLIDATED EXPENDITURES
BY DEPARTMENT
2027 BUDGET

	TOTAL	EXECUTIVE SERVICES	INFORMATION SYSTEMS	CUSTOMER				PERSONAL PROPERTY	LEGAL
				EXECUTIVE SERVICES	INFORMATION SYSTEMS	GEOGRAPHIC INFO SYS	& ASSISTANCE RESIDENTIAL		
OPERATING EXP	3,962,141	1,185,730	469,360	43,946	860,950	670,439	433,558	152,772	145,385
CAPITAL EXP	299,500	1,500	242,500	500	20,000	25,000	3,500	4,500	2,000
DEBT SERVICE	0	0	0	0	0	0	0	0	0
EMPLOYEE EXP	20,387,693	2,859,830	1,656,117	1,748,976	3,349,231	5,578,883	1,690,241	1,427,984	2,076,431
CONTRACT SERV	2,128,500	272,500	0	0	220,000	0	0	116,000	1,520,000
INFO SYS EXP	884,335	0	884,335	0	0	0	0	0	0
PROJECTS EXP	1,769,851	0	1,494,851	275,000	0	0	0	0	0
OTHER EXP	12,000	12,000	0	0	0	0	0	0	0
ARB EXPENSE	1,431,920	0	0	0	1,431,920	0	0	0	0
TOTAL	30,875,940	4,331,560	4,747,163	2,068,422	5,882,102	6,274,322	2,127,299	1,701,256	3,743,816

PROPOSED EMPLOYEE POSITIONS

TITLE	#	GRADE	SALARY RANGE		
			GRADE MINIMUM	GRADE MIDPOINT	GRADE MAXIMUM
Chief Appraiser	1		Negotiated Contract		
Assistant Chief	3	623	\$147,981	\$185,701	\$226,323
IS Director	1	622	\$129,806	\$162,895	\$198,529
Communications Director	1	621	\$113,867	\$142,891	\$174,148
Director - BPP	1	621	\$113,867	\$142,891	\$174,148
Director - CIA	1	621	\$113,867	\$142,891	\$174,148
Director - COM	1	621	\$113,867	\$142,891	\$174,148
Director - GIS	1	621	\$113,867	\$142,891	\$174,148
Director - Litigation	1	621	\$113,867	\$142,891	\$174,148
Director - RES	1	621	\$113,867	\$142,891	\$174,148
Finance Director	1	621	\$113,867	\$142,891	\$174,148
Human Resources Director	1	621	\$113,867	\$142,891	\$174,148
Compliance Director	1	621	\$113,867	\$142,891	\$174,148
Applications Operation Manager	1	620	\$99,882	\$125,343	\$152,762
Attorney	1	620	\$99,882	\$125,343	\$152,762
Litigation Coordinator	2	620	\$99,882	\$125,343	\$152,762
Operations Supervisor	1	620	\$99,882	\$125,343	\$152,762
System and Support Manager	1	620	\$99,882	\$125,343	\$152,762
Appraisal Supervisor	8	619	\$87,614	\$109,950	\$134,000
Customer Service Supervisor	3	619	\$87,614	\$109,950	\$134,000
Deed Technician Supervisor	1	619	\$87,614	\$109,950	\$134,000
GIS Technician Supervisor	1	619	\$87,614	\$109,950	\$134,000
Records Management Officer	1	619	\$87,614	\$109,950	\$134,000
Technical Applications Analyst	1	619	\$87,614	\$109,950	\$134,000
Database Administrator	1	618	\$76,855	\$96,447	\$117,545
System Administrator	1	618	\$76,855	\$96,447	\$117,545
Arbitration Appraiser	2	618	\$76,855	\$96,447	\$117,545
Litigation Appraiser	2	618	\$76,855	\$96,447	\$117,545
Senior Valuation Appraiser	9	618	\$76,855	\$96,447	\$117,545
Cybersecurity / Cloud Administrator	1	618	\$76,855	\$96,447	\$117,545
Applications Administrator	1	617	\$67,418	\$84,601	\$103,109
Data Analyst II	2	617	\$67,418	\$84,601	\$103,109
Senior Appraiser	16	617	\$67,418	\$84,601	\$103,109
Appraiser - RPA	10	616	\$59,139	\$74,214	\$90,449
Project Coordinator	2	616	\$59,139	\$74,214	\$90,449
Executive Assistant	1	616	\$59,139	\$74,214	\$90,449
GIS QA Administrator	2	616	\$59,139	\$74,214	\$90,449
PC and Network Technician II	1	616	\$59,139	\$74,214	\$90,449
Senior Arbitration Specialist	1	616	\$59,139	\$74,214	\$90,449
Senior GIS Technician	2	616	\$59,139	\$74,214	\$90,449
Senior Litigation Specialist	1	616	\$59,139	\$74,214	\$90,449
Appraiser	38	615	\$51,876	\$65,098	\$79,339
Finance Assistant	1	615	\$51,876	\$65,098	\$79,339
Communication Assistant	1	615	\$51,876	\$65,098	\$79,339
Arbitration Specialist	1	615	\$51,876	\$65,098	\$79,339
GIS Technician	6	615	\$51,876	\$65,098	\$79,339
HR Assistant	1	615	\$51,876	\$65,098	\$79,339
Litigation Specialist	2	615	\$51,876	\$65,098	\$79,339
Operations Specialist	1	615	\$51,876	\$65,098	\$79,339
CIA Lead	3	615	\$51,876	\$65,098	\$79,339
Assistant Records Mgmt Officer	1	614	\$45,505	\$57,105	\$69,597
Deed Technician	8	614	\$45,505	\$57,105	\$69,597
Facility Coordinator	1	614	\$45,505	\$57,105	\$69,597
Senior Project Specialist	10	614	Tier 4	\$48,691	\$57,984
Project Specialist	19	614	Tier 3	\$45,505	\$55,985
Senior Support Specialist	10	613	Tier 2	\$42,710	\$50,863
Support Specialist	14	613	Tier 1	\$39,916	\$50,091
Facilities Assistant	1	613		\$39,916	\$50,091
Mailroom Specialist	1	613		\$39,916	\$50,091
Total Full Time Positions	210				
Intern	2	611	\$30,714	\$38,544	\$46,975
Total Part Time Positions	2				
* BENEFITS					
= TCORS (Retirement)		\$809			
Group Medical		\$851			
Dental		\$57			
Long Term Disability		\$17			
Life Insurance		\$16			
Total Per Employee		\$1,750	PER MONTH		

**CONSOLIDATED EXPENDITURES
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET	% CHG	Dollar Variance
A. OPERATING EXPENSES						
5005- 00 Advertising Public Notices	60,413	70,000	70,000	70,000	0.0%	0
5010- 00 Auto Allowance	955,981	967,200	1,056,800	866,400	-18.0%	(190,400)
5015- 00 Stipend	35,333	35,500	49,000	53,500	9.2%	4,500
5020- 00 Copier Costs	41,878	44,194	39,732	46,605	17.3%	6,873
5025- 00 Copier, FAX & Printer Supplies	26,281	57,450	44,000	45,000	2.3%	1,000
5040- 00 Employee Programs	50,377	50,000	50,000	56,000	12.0%	6,000
5050- 00 Equipment Maintenance	131	350	350	350	0.0%	0
5060- 00 Forms Creations	155,011	225,000	225,000	210,000	-6.7%	(15,000)
5100- 00 Insurance	53,610	45,000	54,000	60,000	11.1%	6,000
5160- 00 Map Production & Supplies	1,712	3,550	3,550	3,550	0.0%	0
5170- 00 Mileage Reimbursements	607	4,000	4,000	4,000	0.0%	0
5200- 00 Office Building Maintenance	288,001	250,000	270,000	300,000	11.1%	30,000
5210- 00 Offsite Storage	23,641	25,000	25,000	25,000	0.0%	0
5220- 00 Office Supplies	67,642	97,000	104,000	105,000	1.0%	1,000
5250- 00 Postage	519,113	681,157	729,557	575,000	-21.2%	(154,557)
5260- 00 Professional Dues	14,128	29,652	34,797	34,132	-1.9%	(665)
5300- 00 Publications	218,265	301,819	323,475	327,218	1.2%	3,743
5350- 00 Security	271,019	300,000	300,000	300,000	0.0%	0
5380- 00 Voice and Data Communication	66,502	93,000	93,000	93,000	0.0%	0
5400- 00 Training	137,398	266,812	272,610	277,385	1.8%	4,775
5500- 00 Utilities	92,912	125,000	125,000	125,000	0.0%	0
5600- 00 Worker's Compensation	52,734	50,000	60,000	60,000	0.0%	0
5900- 00 Contingency	1,475,000	250,000	250,000	325,000	30.0%	75,000
	4,607,689	3,971,684	4,183,872	3,962,141	-5.3%	(221,731)
B. CAPITAL EXPENSES						
6000- 00 Furniture	27,350	49,500	57,500	57,500	0.0%	0
6100- 00 Equipment	84,875	112,000	112,000	112,000	0.0%	0
6150- 00 CAMA Hardware	13,949	30,000	30,000	130,000	333.3%	100,000
	126,174	191,500	199,500	299,500	50.1%	100,000
C. DEBT SERVICE						
6500- 00 Building Purchase - Principal	0	0	0	0	0.0%	0
6550- 00 Building Purchase - Interest	0	0	0	0	0.0%	0
	0	0	0	0	0.0%	0
D. EMPLOYEE EXPENSES						
7000- 00 Salaries, Regular	12,163,276	12,876,837	13,753,455	14,703,802	6.9%	950,347
7010- 00 Salaries, Overtime	89,202	171,350	171,350	171,350	0.0%	0
7050- 00 Retirement	2,173,463	2,150,130	2,291,969	2,445,735	6.7%	153,766
7060- 00 Payroll Taxes	21,853	32,400	33,696	34,020	1.0%	324
7070- 00 Group Medical Insurance	1,436,623	2,045,466	2,034,068	2,317,914	14.0%	283,846
7080- 00 Life Insurance	59,759	80,889	86,370	92,328	6.9%	5,958
7090- 00 Medicare	191,334	201,054	213,765	227,544	6.4%	13,779
7150- 00 TCDRS Retiree COLA	275,000	275,000	275,000	275,000	0.0%	0
7200- 00 Sick Leave Buy Back Fund	81,712	50,000	50,000	50,000	0.0%	0
7250- 00 Departure Contingency	89,489	70,000	70,000	70,000	0.0%	0
	16,581,711	17,953,126	18,979,673	20,387,693	7.4%	1,408,020

**CONSOLIDATED EXPENDITURES
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET	% CHG	Dollar Variance
E. CONTRACT SERVICES EXPENSES						
7510- 00 Valuation Oil & Gas	30,996	38,000	32,000	32,000	0.0%	0
7520- 00 Valuation Telecommunications	47,194	40,000	49,000	49,000	0.0%	0
7530- 00 Election	381,346	1,000,000	750,000	100,000	-86.7%	(650,000)
7550- 00 Accounting & Auditing	54,218	50,000	50,000	60,000	20.0%	10,000
7580- 00 Legal Services	1,531,758	1,250,000	1,400,000	1,500,000	7.1%	100,000
7650- 00 Consulting Studies	24,600	40,000	40,000	40,000	0.0%	0
7700- 00 Taxpayer Liaison Officer	31,900	39,000	47,500	47,500	0.0%	0
7750- 00 Contract Services Contingency	360	45,800	45,000	30,000	-33.3%	(15,000)
7800- 00 Temporary Services	277,166	196,000	205,000	270,000	31.7%	65,000
	2,379,538	2,698,800	2,618,500	2,128,500	-18.7%	(490,000)
F. INFORMATION SYSTEMS EXPENSES						
8000- 00 Leases	97,314	78,600	91,248	120,000	31.5%	28,752
8100- 00 Software Maintenance	509,576	446,835	615,835	636,335	3.3%	20,500
8150- 00 Hardware Maintenance	33,344	43,000	43,000	43,000	0.0%	0
8200- 00 Supplies	17,872	60,000	60,000	60,000	0.0%	0
8300- 00 Services	9,063	25,000	25,000	25,000	0.0%	0
	667,169	653,435	835,083	884,335	5.9%	49,252
G. PROJECTS EXPENSES						
8510- 00 Aerial Maps	250,000	240,000	250,000	275,000	10.0%	25,000
8640- 00 Homestead Audit / Outreach	0	10,000	0	0	0.0%	0
8670- 00 Field Device Maintenance	219,738	226,092	306,282	344,851	12.6%	38,569
8770- 00 Server Infrastructure Upgrade	100,000	100,000	100,000	250,000	150.0%	150,000
8775- 00 Technology Improvements	30,878	100,000	200,000	100,000	-50.0%	(100,000)
8790- 00 CAMA Software	585,630	693,311	658,657	650,000	-1.3%	(8,657)
8795- 00 CAMA Enhancements	500,000	150,000	200,000	150,000	-25.0%	(50,000)
	1,686,246	1,519,403	1,714,939	1,769,851	3.2%	54,912
H. OTHER EXPENSES						
9000- 00 Board of Directors Exp. Reimb.	475	4,000	4,000	4,000	0.0%	0
9100- 00 Chief Appraiser Exp. Reimb.	5,896	8,000	8,000	8,000	0.0%	0
	6,371	12,000	12,000	12,000	0.0%	0
I. APPRAISAL REVIEW BOARD EXPENSES						
9500- 00 Compensation	988,946	900,000	900,000	1,100,000	22.2%	200,000
9520- 00 Training	6,712	6,920	6,920	6,920	0.0%	0
9530- 00 Postage	260,649	203,832	267,990	300,000	11.9%	32,010
9540- 00 Legal Services	4,921	65,000	25,000	25,000	0.0%	0
9550- 00 ARB Contingency	0	0	0	0	0.0%	0
	1,261,228	1,175,752	1,199,910	1,431,920	19.3%	232,010
TOTAL	27,316,126	28,175,700	29,743,477	30,875,940	3.81%	1,132,463

Total % chg from 2026

3.81%
1,132,463

**EXECUTIVE SERVICES
BUDGET**

			2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES						
5005-	101	Advertising Public Notices	\$60,413	\$20,000	70,000	70,000
5010-	101	Auto Allowance	79,800	45,600	72,800	12,000
5015	101	Stipend	14,250	4,500	10,000	14,500
5020-	101	Copier Costs	5,343	6,000	3,000	6,000
5025-	101	Copier, FAX & Printer Supplies	12,183	20,000	20,000	20,000
5040-	101	Employee Recognition/Awards	50,377	50,000	50,000	56,000
5050-	101	Equipment Maintenance	0	0	0	0
5060-	101	Forms Creations	0	0	0	0
5100-	101	General Insurance	53,610	45,000	54,000	60,000
5160-	101	Map Production & Supplies	0	0	0	0
5170-	101	Mileage Reimbursements	607	4,000	4,000	4,000
5200-	101	Office Building Maintenance	288,001	250,000	270,000	300,000
5210-	101	Offsite Storage	0	0	0	0
5220-	101	Office Supplies	43,068	50,000	60,000	60,000
5250-	101	Postage	0	0	0	0
5260-	101	Professional Dues	7,307	8,000	8,230	8,230
5300-	101	Publications	2,669	15,000	15,000	15,000
5350-	101	Security	0	0	0	0
5380-	101	Telephone	0	0	0	0
5400-	101	Training	34,032	50,000	50,000	50,000
5500-	101	Utilities	92,912	125,000	125,000	125,000
5600-	101	Worker's Compensation	52,734	50,000	60,000	60,000
5900-	101	Contingency	1,475,000	250,000	250,000	325,000
			2,272,306	993,100	1,122,030	1,185,730
B. CAPITAL EXPENSES						
6000-	101	Furniture	27,350	1,500	1,500	1,500
6100-	101	Equipment	0	0	0	0
6150-	101	CAMA Hardware	0	0	0	0
			27,350	1,500	1,500	1,500
C. DEBT SERVICE						
6500-	101	Building Purchase - Principal	0	0	0	0
6550-	101	Building Purchase - Interest	0	0	0	0
			0	0	0	0

**EXECUTIVE SERVICES
BUDGET**

			2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES						
7000-	101	Salaries, Regular	1,266,199	1,248,827	1,406,230	1,853,113
7010-	101	Salaries, Overtime	750	5,000	5,000	5,000
7050-	101	Retirement	224,331	238,406	263,875	336,180
7060-	101	Payroll Taxes	1,357	1,944	2,268	2,916
7070-	101	Group Medical Insurance	114,217	140,500	162,007	226,688
7080-	101	Life Insurance	4,632	7,852	8,828	11,636
7090-	101	Medicare	19,781	20,535	22,818	29,297
7150-	101	TCDRS Retiree COLA	275,000	275,000	275,000	275,000
7200-	101	Sick Leave Buy Back Fund	81,712	50,000	50,000	50,000
7250-	101	Departure Contingency	89,489	70,000	70,000	70,000
			2,077,468	2,058,064	2,266,026	2,859,830
E. CONTRACT SERVICES EXPENSES						
7510-	101	Valuation Oil & Gas	0	0	0	0
7520-	101	Valuation Telecommunications	0	0	0	0
7530-	101	Election	381,346	1,000,000	750,000	100,000
7550-	101	Accounting & Auditing	54,218	50,000	50,000	60,000
7580-	101	Legal Services	0	0	0	0
7650-	101	Consulting Studies	24,600	10,000	30,000	30,000
7700-	101	Taxpayer Liason Officer	31,900	39,000	47,500	47,500
7750-	101	Contract Services	360	5,000	5,000	30,000
7800-	101	Temporary Services	52,883	5,000	5,000	5,000
			545,307	1,109,000	887,500	272,500
F. INFORMATION SYSTEMS EXPENSES						
8000-	101	Leases	0	0	0	0
8100-	101	Software Maintenance	0	0	0	0
8150-	101	Hardware Maintenance	0	0	0	0
8200-	101	Supplies	0	0	0	0
8300-	101	Services	0	0	0	0
			0	0	0	0

**EXECUTIVE SERVICES
BUDGET**

			2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES						
8510-	101	Aerial Maps	0	0	0	0
8640-	101	Homestead Audit/ Outreach	0	0	0	0
8670-	101	Field Device Maintenance	0	0	0	0
8770-	101	Infrastructure Upgrade	0	0	0	0
8775-	101	Technology Improvements	0	0	0	0
8790-	101	CAMA Software	0	0	0	0
8795-	101	CAMA Enhancements	0	0	0	0
			0	0	0	0
H. OTHER EXPENSES						
9000-	101	Board of Directors Exp. Reimb.	475	4,000	4,000	4,000
9100-	101	Chief Appraiser Exp. Reimb.	5,896	8,000	8,000	8,000
			6,371	12,000	12,000	12,000
I. APPRAISAL REVIEW BOARD EXPENSES						
9500-	101	Compensation	0	0	0	0
9520-	101	Training	0	0	0	0
9530-	101	Postage	0	0	0	0
9540-	101	Legal Services	0	0	0	0
9550-	101	ARB Contingency	0	0	0	0
			0	0	0	0
TOTAL			4,928,802	4,173,664	4,289,056	4,331,560

**INFORMATION SYSTEMS
BUDGET**

			2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES						
5005-	102	Advertising Public Notices	\$0	0	0	0
5010-	102	Auto Allowance	\$9,600	4,800	9,600	0
5015	102	Stipend	5,667	10,000	10,000	10,000
5020-	102	Copier Costs	2,231	3,360	3,360	3,360
5025-	102	Copier, FAX & Printer Supplies	93	500	1,000	1,000
5040-	102	Employee Programs	0	0	0	0
5050-	102	Equipment Maintenance	0	0	0	0
5060-	102	Forms Creations	0	0	0	0
5100-	102	Insurance	0	0	0	0
5160-	102	Map Production & Supplies	0	0	0	0
5170-	102	Mileage Reimbursements	0	0	0	0
5200-	102	Office Building Maintenance	0	0	0	0
5210-	102	Offsite Storage	23,641	25,000	25,000	25,000
5220-	102	Office Supplies	1,004	2,000	2,000	2,000
5250-	102	Postage	0	0	0	0
5260-	102	Professional Dues	285	450	0	0
5300-	102	Publications	54	0	0	0
5350-	102	Security	271,019	300,000	300,000	300,000
5380-	102	Voice and Data Communication	66,502	93,000	93,000	93,000
5400-	102	Training	14,396	35,000	35,000	35,000
5500-	102	Utilities	0	0	0	0
5600-	102	Worker's Compensation	0	0	0	0
5900-	102	Contingency	0	0	0	0
			394,492	474,110	478,960	469,360
B. CAPITAL EXPENSES						
6000-	102	Furniture	0	500	500	500
6100-	102	Equipment	84,875	112,000	112,000	112,000
6150-	102	CAMA Hardware	13,949	30,000	30,000	130,000
			98,824	142,500	142,500	242,500
C. DEBT SERVICE						
6500-	102	Building Purchase - Principal	0	0	0	0
6550-	102	Building Purchase - Interest	0	0	0	0
			0	0	0	0

**INFORMATION SYSTEMS
BUDGET**

			2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES						
7000-	102	Salaries, Regular	943,626	1,009,432	1,176,770	1,263,143
7010-	102	Salaries, Overtime	1,411	6,000	6,000	6,000
7050-	102	Retirement	156,837	164,782	191,858	205,833
7060-	102	Payroll Taxes	1,350	1,944	2,106	2,268
7070-	102	Group Medical Insurance	81,003	121,594	125,447	152,485
7080-	102	Life Insurance	4,070	6,353	7,401	7,942
7090-	102	Medicare	13,698	14,767	17,194	18,446
7150-	102	TCDRS Retiree COLA	0	0	0	0
7200-	102	Sick Leave Buy Back Fund	0	0	0	0
7250-	102	Departure Contingency	0	0	0	0
			1,201,995	1,324,872	1,526,776	1,656,117
E. CONTRACT SERVICES EXPENSES						
7510-	102	Valuation Oil & Gas	0	0	0	0
7520-	102	Valuation Telecommunications	0	0	0	0
7550-	102	Accounting & Auditing	0	0	0	0
7580-	102	Legal Services	0	0	0	0
7650-	102	Consulting Studies	0	0	0	0
7700-	102	Taxpayer Liason Officer	0	0	0	0
7750-	102	Contract Services Contingency	0	40,000	40,000	0
7800-	102	Temporary Services	0	0	0	0
			0	40,000	40,000	0
F. INFORMATION SYSTEMS EXPENSES						
8000-	102	Leases	97314	78,600	91,248	120,000
8100-	102	Software Maintenance	509,576	446,835	615,835	636,335
8150-	102	Hardware Maintenance	33,344	43,000	43,000	43,000
8200-	102	Supplies	17,872	60,000	60,000	60,000
8300-	102	Services	9,063	25,000	25,000	25,000
			667,169	653,435	835,083	884,335

**INFORMATION SYSTEMS
BUDGET**

			2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES						
8510-	102	Aerial Maps	0	0	0	0
8640-	102	Homestead Audit/ Outreach	0	0	0	0
8670-	102	Field Device Maintenance	219,738	226,092	306,282	344,851
8770-	102	Infrastructure Upgrade	100,000	100,000	100,000	250,000
8775-	102	Technology Improvements	30,878	100,000	200,000	100,000
8790-	102	CAMA Software	585,630	693,311	658,657	650,000
8795-	102	CAMA Enhancements	500,000	150,000	200,000	150,000
			1,436,246	1,269,403	1,464,939	1,494,851
H. OTHER EXPENSES						
9000-	102	Board of Directors Exp. Reimb.	0	0	0	0
9100-	102	Chief Appraiser Exp. Reimb.	0	0	0	0
			0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES						
9500-	102	Compensation	0	0	0	0
9520-	102	Training	0	0	0	0
9530-	102	Postage	0	0	0	0
9540-	102	Legal Services	0	0	0	0
9550-	102	ARB Contingency	0	0	0	0
			0	0	0	0
TOTAL			3,798,726	3,904,320	4,488,258	4,747,163

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

		2025	2025	2026	2027
		ACTUAL	APPROVED	APPROVED	PROPOSED
		EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES					
5005-	103 Advertising Public Notices	0	0	0	0
5010-	103 Auto Allowance	\$9,600	4,800	9,600	0
5015-	103 Stipend	2,000	2,000	2,000	2,000
5020-	103 Copier Costs	1,708	1,560	1,646	1,646
5025-	103 Copier, FAX & Printer Supplies	1,412	1,100	1,150	1,150
5040-	103 Employee Programs	0	0	0	0
5050-	103 Equipment Maintenance	0	0	0	0
5060-	103 Forms Creations	0	0	0	0
5100-	103 Insurance	0	0	0	0
5160-	103 Map Production & Supplies	1,712	3,550	3,550	3,550
5170-	103 Mileage Reimbursements	0	0	0	0
5200-	103 Office Building Maintenance	0	0	0	0
5210-	103 Offsite Storage	0	0	0	0
5220-	103 Office Supplies	1,352	5,000	5,000	5,000
5250-	103 Postage	0	0	0	0
5260-	103 Professional Dues	525	500	500	500
5300-	103 Publications	0	0	0	0
5350-	103 Security	0	0	0	0
5380-	103 Telephone	0	0	0	0
5400-	103 Training	6,609	30,100	30,100	30,100
5500-	103 Utilities	0	0	0	0
5600-	103 Worker's Compensation	0	0	0	0
5900-	103 Contingency	0	0	0	0
		24,918	48,610	53,546	43,946
B. CAPITAL EXPENSES					
6000-	103 Furniture	0	500	500	500
6100-	103 Equipment	0	0	0	0
6150-	103 CAMA Hardware	0	0	0	0
		0	500	500	500
C. DEBT SERVICE					
6500-	103 Building Purchase - Principal	0	0	0	0
6550-	103 Building Purchase - Interest	0	0	0	0
		0	0	0	0

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

		2025	2025	2026	2027
		ACTUAL	APPROVED	APPROVED	PROPOSED
		EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES					
7000-	103 Salaries, Regular	1,113,203	1,186,543	1,285,518	1,281,641
7010-	103 Salaries, Overtime	7,874	10,000	10,000	10,000
7050-	103 Retirement	183,348	194,086	210,100	209,473
7060-	103 Payroll Taxes	1,928	3,240	3,402	3,240
7070-	103 Group Medical Insurance	145,825	202,656	202,646	217,836
7080-	103 Life Insurance	5,905	7,462	8,082	8,057
7090-	103 Medicare	16,186	17,350	18,785	18,729
7150-	103 TCDRS Retiree COLA	0	0	0	0
7200-	103 Sick Leave Buy Back Fund	0	0	0	0
7250-	103 Departure Contingency	0	0	0	0
		1,474,269	1,621,337	1,738,533	1,748,976
E. CONTRACT SERVICES EXPENSES					
7510-	03 Valuation Oil & Gas	0	0	0	0
7520-	03 Valuation Telecommunications	0	0	0	0
7550-	03 Accounting & Auditing	0	0	0	0
7580-	03 Legal Services	0	0	0	0
7650-	03 Consulting Studies	0	0	0	0
7700-	03 Taxpayer Liason Officer	0	0	0	0
7750-	03 Contract Services Contingency	0	0	0	0
7800-	03 Temporary Services	0	0	0	0
		0	0	0	0
F. INFORMATION SYSTEMS EXPENSES					
8000-	03 Leases	0	0	0	0
8100-	03 Software Maintenance	0	0	0	0
8150-	03 Hardware Maintenance	0	0	0	0
8200-	03 Supplies	0	0	0	0
8300-	03 Services	0	0	0	0
		0	0	0	0

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

		2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES					
8510- 03	Aerial Maps	250,000	240,000	250,000	275,000
8640- 04	Homestead Audit/ Outreach	0	0	0	0
8670- 03	Field Device Maintenance	0	0	0	0
8770- 03	Infrastructure Upgrade	0	0	0	0
8775- 03	Technology Improvements	0	0	0	0
8790- 03	CAMA Software	0	0	0	0
8795- 03	CAMA Enhancements	0	0	0	0
		250,000	240,000	250,000	275,000
H. OTHER EXPENSES					
9000- 03	Board of Directors Exp. Reimb.	0	0	0	0
9100- 03	Chief Appraiser Exp. Reimb.	0	0	0	0
		0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES					
9500- 03	Compensation	0	0	0	0
9520- 03	Training	0	0	0	0
9530- 03	Postage	0	0	0	0
9540- 03	Legal Services	0	0	0	0
9550- 03	ARB Contingency	0	0	0	0
		0	0	0	0
TOTAL		1,749,187	1,910,447	2,042,579	2,068,422

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 104 Advertising Public Notices	\$0	50,000	0	0
5010- 104 Auto Allowance	37,400	38,400	33,600	9,600
5015- 104 Stipend	0	2,000	2,000	2,000
5020- 104 Copier Costs	13,129	12,282	12,620	13,500
5025- 104 Copier, FAX & Printer Supplies	8,917	20,000	10,000	10,000
5040- 104 Employee Programs	0	0	0	0
5050- 104 Equipment Maintenance	131	350	350	350
5060- 104 Forms Creations	155,011	225,000	225,000	210,000
5100- 104 Insurance	0	0	0	0
5160- 104 Map Production & Supplies	0	0	0	0
5170- 104 Mileage Reimbursements	0	0	0	0
5200- 104 Office Building Maintenance	0	0	0	0
5210- 104 Offsite Storage	0	0	0	0
5220- 104 Office Supplies	14,127	18,000	15,000	16,000
5250- 104 Postage	519,113	681,157	729,557	575,000
5260- 104 Professional Dues	45	1,620	1,620	1,000
5300- 104 Publications	4,710	10,000	10,000	10,000
5350- 104 Security	0	0	0	0
5380- 104 Telephone	0	0	0	0
5400- 104 Training	9,363	13,500	13,500	13,500
5500- 104 Utilities	0	0	0	0
5600- 104 Worker's Compensation	0	0	0	0
5900- 104 Contingency	0	0	0	0
	761,946	1,072,309	1,053,247	860,950
B. CAPITAL EXPENSES				
6000- 104 Furniture	0	12,000	20,000	20,000
6100- 104 Equipment	0	0	0	0
6150- 104 CAMA Hardware	0	0	0	0
	0	12,000	20,000	20,000
C. DEBT SERVICE				
6500- 104 Building Purchase - Principal	0	0	0	0
6550- 104 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 104 Salaries, Regular	2,017,694	2,178,452	2,187,390	2,311,505
7010- 104 Salaries, Overtime	65,399	100,000	100,000	100,000
7050- 104 Retirement	349,293	369,139	370,585	390,667
7060- 104 Payroll Taxes	5,057	7,290	7,290	7,290
7070- 104 Group Medical Insurance	335,300	455,976	434,241	490,131
7080- 104 Life Insurance	11,553	13,673	13,729	14,506
7090- 104 Medicare	30,672	33,203	33,332	35,132
7150- 104 TCDRS Retiree COLA	0	0	0	0
7200- 104 Sick Leave Buy Back Fund	0	0	0	0
7250- 104 Departure Contingency	0	0	0	0
	2,814,968	3,157,733	3,146,567	3,349,231
E. CONTRACT SERVICES EXPENSES				
7510- 104 Valuation Oil & Gas	0	0	0	0
7520- 104 Valuation Telecommunications	0	0	0	0
7550- 104 Accounting & Auditing	0	0	0	0
7580- 104 Legal Services	0	0	0	0
7650- 104 Consulting Studies	0	0	0	0
7700- 104 Taxpayer Liaison Officer	0	0	0	0
7750- 104 Contract Services Contingency	0	0	0	0
7800- 104 Temporary Services	190,710	165,000	165,000	220,000
	190,710	165,000	165,000	220,000
F. INFORMATION SYSTEMS EXPENSES				
8000- 104 Leases	0	0	0	0
8100- 104 Software Maintenance	0	0	0	0
8150- 104 Hardware Maintenance	0	0	0	0
8200- 104 Supplies	0	0	0	0
8300- 104 Services	0	0	0	0
	0	0	0	0

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 104 Aerial Maps	0	0	0	0
8640- 104 Homestead Audit/ Outreach	0	10,000	0	0
8670- 104 Field Device Maintenance	0	0	0	0
8770- 104 Infrastructure Upgrade	0	0	0	0
8775- 104 Technology Improvements	0	0	0	0
8790- 104 CAMA Software	0	0	0	0
8795- 104 CAMA Enhancements	0	0	0	0
	0	10,000	0	0
H. OTHER EXPENSES				
9000- 104 Board of Directors Exp. Reimb.	0	0	0	0
9100- 104 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 104 Compensation	988,946	900,000	900,000	1,100,000
9520- 104 Training	6,712	6,920	6,920	6,920
9530- 104 Postage	260,649	203,832	267,990	300,000
9540- 104 Legal Services	4,921	65,000	25,000	25,000
9550- 104 ARB Contingency	0	0	0	0
	1,261,228	1,175,752	1,199,910	1,431,920
TOTAL	5,028,852	5,592,794	5,584,724	5,882,102

**RESIDENTIAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 105 Advertising Public Notices	0	0	0	0
5010- 105 Auto Allowance	\$478,914	518,400	537,600	508,800
5015- 105 Stipend	4,000	12,000	10,000	10,000
5020- 105 Copier Costs	8,808	9,670	7,554	9,819
5025- 105 Copier, FAX & Printer Supplies	1,232	3,000	3,000	3,000
5040- 105 Employee Programs	0	0	0	0
5050- 105 Equipment Maintenance	0	0	0	0
5060- 105 Forms Creations	0	0	0	0
5100- 105 Insurance	0	0	0	0
5160- 105 Map Production & Supplies	0	0	0	0
5170- 105 Mileage Reimbursements	0	0	0	0
5200- 105 Office Building Maintenance	0	0	0	0
5210- 105 Offsite Storage	0	0	0	0
5220- 105 Office Supplies	3,845	10,000	10,000	10,000
5250- 105 Postage	0	0	0	0
5260- 105 Professional Dues	2,740	11,430	11,475	11,430
5300- 105 Publications	20,328	57,000	57,000	57,000
5350- 105 Security	0	0	0	0
5380- 105 Telephone	0	0	0	0
5400- 105 Training	15,344	60,155	60,390	60,390
5500- 105 Utilities	0	0	0	0
5600- 105 Worker's Compensation	0	0	0	0
5900- 105 Contingency	0	0	0	0
	535,211	681,655	697,019	670,439
B. CAPITAL EXPENSES				
6000- 105 Furniture	0	25,000	25,000	25,000
6100- 105 Equipment	0	0	0	0
6150- 105 CAMA Hardware	0	0	0	0
	0	25,000	25,000	25,000
C. DEBT SERVICE				
6500- 105 Building Purchase - Principal	0	0	0	0
6550- 105 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 105 Salaries, Regular	3,575,592	3,925,963	4,005,778	4,119,359
7010- 105 Salaries, Overtime	1,337	5,000	5,000	5,000
7050- 105 Retirement	666,376	636,515	649,429	667,807
7060- 105 Payroll Taxes	6,919	10,368	10,368	10,206
7070- 105 Group Medical Insurance	430,066	648,499	617,587	686,183
7080- 105 Life Insurance	18,380	24,616	25,116	25,827
7090- 105 Medicare	58,676	61,697	62,854	64,501
7150- 105 TCDRS Retiree COLA	0	0	0	0
7200- 105 Sick Leave Buy Back Fund	0	0	0	0
7250- 105 Departure Contingency	0	0	0	0
	4,757,346	5,312,658	5,376,132	5,578,883
E. CONTRACT SERVICES EXPENSES				
7510- 105 Valuation Oil & Gas	0	0	0	0
7520- 105 Valuation Telecommunications	0	0	0	0
7550- 105 Accounting & Auditing	0	0	0	0
7580- 105 Legal Services	0	0	0	0
7650- 105 Consulting Studies	0	0	0	0
7700- 105 Taxpayer Liason Officer	0	0	0	0
7750- 105 Contract Services Contingency	0	0	0	0
7800- 105 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000- 105 Leases	0	0	0	0
8100- 105 Software Maintenance	0	0	0	0
8150- 105 Hardware Maintenance	0	0	0	0
8200- 105 Supplies	0	0	0	0
8300- 105 Services	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 105 Aerial Maps	0	0	0	0
8640- 105 Homestead Audit/ Outreach	0	0	0	0
8670- 105 Field Device Maintenance	0	0	0	0
8770- 105 Infrastructure Upgrade	0	0	0	0
8775- 105 Technology Improvements	0	0	0	0
8790- 105 CAMA Software	0	0	0	0
8795- 105 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000- 105 Board of Directors Exp. Reimb.	0	0	0	0
9100- 105 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 05 Compensation	0	0	0	0
9520- 05 Training	0	0	0	0
9530- 05 Postage	0	0	0	0
9540- 05 Legal Services	0	0	0	0
9550- 05 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	5,292,557	6,019,313	6,098,152	6,274,322

**COMMERCIAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 106 Advertising Public Notices	\$0	0	0	0
5010- 106 Auto Allowance	\$150,400	163,200	163,200	144,000
5015- 106 Stipend	0	5,000	5,000	5,000
5020- 106 Copier Costs	2,877	2,030	2,760	2,988
5025- 106 Copier, FAX & Printer Supplies	1,036	6,700	6,700	6,700
5040- 106 Employee Programs	0	0	0	0
5050- 106 Equipment Maintenance	0	0	0	0
5060- 106 Forms Creations	0	0	0	0
5100- 106 Insurance	0	0	0	0
5160- 106 Map Production & Supplies	0	0	0	0
5170- 106 Mileage Reimbursements	0	0	0	0
5200- 106 Office Building Maintenance	0	0	0	0
5210- 106 Offsite Storage	0	0	0	0
5220- 106 Office Supplies	1,325	4,500	4,500	4,500
5250- 106 Postage	0	0	0	0
5260- 106 Professional Dues	1,340	4,778	5,102	5,102
5300- 106 Publications	170,869	192,819	214,475	218,218
5350- 106 Security	0	0	0	0
5380- 106 Telephone	0	0	0	0
5400- 106 Training	25,785	41,327	44,995	47,050
5500- 106 Utilities	0	0	0	0
5600- 106 Worker's Compensation	0	0	0	0
5900- 106 Contingency	0	0	0	0
	353,632	420,354	446,732	433,558
B. CAPITAL EXPENSES				
6000- 106 Furniture	0	3,500	3,500	3,500
6100- 106 Equipment	0	0	0	0
6150- 106 CAMA Hardware	0	0	0	0
	0	3,500	3,500	3,500
C. DEBT SERVICE				
6500- 106 Building Purchase - Principal	0	0	0	0
6550- 106 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 106 Salaries, Regular	1,192,437	1,364,536	1,146,636	1,260,068
7010- 106 Salaries, Overtime	2,398	8,350	8,350	8,350
7050- 106 Retirement	217,690	222,618	187,362	205,715
7060- 106 Payroll Taxes	1,919	3,078	2,754	2,754
7070- 106 Group Medical Insurance	127,815	192,523	164,047	185,161
7080- 106 Life Insurance	6,293	8,577	7,212	7,922
7090- 106 Medicare	19,309	21,786	18,626	20,271
7150- 106 TCDRS Retiree COLA	0	0	0	0
7200- 106 Sick Leave Buy Back Fund	0	0	0	0
7250- 106 Departure Contingency	0	0	0	0
	1,567,861	1,821,468	1,534,987	1,690,241
E. CONTRACT SERVICES EXPENSES				
7510- 106 Valuation Oil & Gas	0	0	0	0
7520- 106 Valuation Telecommunications	0	0	0	0
7550- 106 Accounting & Auditing	0	0	0	0
7580- 106 Legal Services	0	0	0	0
7650- 106 Consulting Studies	0	0	0	0
7700- 106 Taxpayer Liason Officer	0	0	0	0
7750- 106 Contract Services Contingency	0	0	0	0
7800- 106 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000- 106 Leases	0	0	0	0
8100- 106 Software Maintenance	0	0	0	0
8150- 106 Hardware Maintenance	0	0	0	0
8200- 106 Supplies	0	0	0	0
8300- 106 Services	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 106 Aerial Maps	0	0	0	0
8640- 106 Homestead Audit/ Outreach	0	0	0	0
8670- 106 Field Device Maintenance	0	0	0	0
8770- 106 Infrastructure Upgrade	0	0	0	0
8775- 106 Technology Improvements	0	0	0	0
8790- 106 CAMA Software	0	0	0	0
8795- 106 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000- 106 Board of Directors Exp. Reimb.	0	0	0	0
9100- 106 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 106 Compensation	0	0	0	0
9520- 106 Training	0	0	0	0
9530- 106 Postage	0	0	0	0
9540- 106 Legal Services	0	0	0	0
9550- 106 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,921,493	2,245,322	1,985,219	2,127,299

**PERSONAL PROPERTY
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 107 Advertising Public Notices	0	0	0	0
5010- 107 Auto Allowance	\$130,667	144,000	134,400	115,200
5015 107 Stipend	0	0	0	0
5020- 107 Copier Costs	2,512	3,492	3,492	3,492
5025- 107 Copier, FAX & Printer Supplies	159	1,150	1,150	1,150
5040- 107 Employee Programs	0	0	0	0
5050- 107 Equipment Maintenance	0	0	0	0
5060- 107 Forms Creations	0	0	0	0
5100- 107 Insurance	0	0	0	0
5160- 107 Map Production & Supplies	0	0	0	0
5170- 107 Mileage Reimbursements	0	0	0	0
5200- 107 Office Building Maintenance	0	0	0	0
5210- 107 Offsite Storage	0	0	0	0
5220- 107 Office Supplies	2,045	2,500	2,500	2,500
5250- 107 Postage	0	0	0	0
5260- 107 Professional Dues	750	1,150	1,240	1,240
5300- 107 Publications	11,155	12,000	12,000	12,000
5350- 107 Security	0	0	0	0
5380- 107 Telephone	0	0	0	0
5400- 107 Training	12,013	18,690	17,190	17,190
5500- 107 Utilities	0	0	0	0
5600- 107 Worker's Compensation	0	0	0	0
5900- 107 Contingency	0	0	0	0
	159,301	182,982	171,972	152,772
B. CAPITAL EXPENSES				
6000- 107 Furniture	0	4,500	4,500	4,500
6100- 107 Equipment	0	0	0	0
6150- 107 CAMA Hardware	0	0	0	0
	0	4,500	4,500	4,500
C. DEBT SERVICE				
6500- 107 Building Purchase - Principal	0	0	0	0
6550- 107 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**PERSONAL PROPERTY
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 107 Salaries, Regular	981,758	1,072,131	1,097,866	1,031,524
7010- 107 Salaries, Overtime	8,285	25,000	25,000	25,000
7050- 107 Retirement	185,429	178,001	182,165	171,431
7060- 107 Payroll Taxes	1,966	2,916	2,916	2,592
7070- 107 Group Medical Insurance	119,211	182,390	173,696	174,269
7080- 107 Life Insurance	5,204	6,745	6,907	6,491
7090- 107 Medicare	16,271	17,266	17,639	16,677
7150- 107 TCDRS Retiree COLA	0	0	0	0
7200- 107 Sick Leave Buy Back Fund	0	0	0	0
7250- 107 Departure Contingency	0	0	0	0
	1,318,124	1,484,449	1,506,189	1,427,984
E. CONTRACT SERVICES EXPENSES				
7510- 107 Valuation Oil & Gas	30,996	38,000	32,000	32,000
7520- 107 Valuation Telecommunications	47,194	40,000	49,000	49,000
7550- 107 Accounting & Auditing	0	0	0	0
7580- 107 Legal Services	0	0	0	0
7650- 107 Consulting Studies	0	0	0	0
7700- 107 Taxpayer Liason Officer	0	0	0	0
7750- 107 Contract Services Contingency	0	800	0	0
7800- 107 Temporary Services	23,529	16,000	25,000	35,000
	101,719	94,800	106,000	116,000
F. INFORMATION SYSTEMS EXPENSES				
8000- 107 Leases	0	0	0	0
8100- 107 Software Maintenance	0	0	0	0
8150- 107 Hardware Maintenance	0	0	0	0
8200- 107 Supplies	0	0	0	0
8300- 107 Services	0	0	0	0
	0	0	0	0

**PERSONAL PROPERTY
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 107 Aerial Maps	0	0	0	0
8640- 107 Homestead Audit/ Outreach	0	0	0	0
8670- 107 Field Device Maintenance	0	0	0	0
8770- 107 Infrastructure Upgrade	0	0	0	0
8775- 107 Technology Improvements	0	0	0	0
8790- 107 CAMA Software	0	0	0	0
8795- 107 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000- 107 Board of Directors Exp. Reimb.	0	0	0	0
9100- 107 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 107 Compensation	0	0	0	0
9520- 107 Training	0	0	0	0
9530- 107 Postage	0	0	0	0
9540- 107 Legal Services	0	0	0	0
9550- 107 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,579,144	1,766,731	1,788,661	1,701,256

**LEGAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 108 Advertising Public Notices	0	0	0	0
5010- 108 Auto Allowance	\$59,600	48,000	96,000	76,800
5015 108 Stipend	9,416	0	10,000	10,000
5020- 108 Copier Costs	5,270	5,800	5,300	5,800
5025- 108 Copier, FAX & Printer Supplies	1,249	5,000	1,000	2,000
5040- 108 Employee Programs	0	0	0	0
5050- 108 Equipment Maintenance	0	0	0	0
5060- 108 Forms Creations	0	0	0	0
5100- 108 Insurance	0	0	0	0
5160- 108 Map Production & Supplies	0	0	0	0
5170- 108 Mileage Reimbursements	0	0	0	0
5200- 108 Office Building Maintenance	0	0	0	0
5210- 108 Offsite Storage	0	0	0	0
5220- 108 Office Supplies	876	5,000	5,000	5,000
5250- 108 Postage	0	0	0	0
5260- 108 Professional Dues	1,136	1,724	6,630	6,630
5300- 108 Publications	8,480	15,000	15,000	15,000
5350- 108 Security	0	0	0	0
5380- 108 Telephone	0	0	0	0
5400- 108 Training	19,856	18,040	21,435	24,155
5500- 108 Utilities	0	0	0	0
5600- 108 Worker's Compensation	0	0	0	0
5900- 108 Contingency	0	0	0	0
	105,883	98,564	160,365	145,385
B. CAPITAL EXPENSES				
6000- 108 Furniture	0	2,000	2,000	2,000
6100- 108 Equipment	0	0	0	0
6150- 108 CAMA Hardware	0	0	0	0
	0	2,000	2,000	2,000
C. DEBT SERVICE				
6500- 108 Building Purchase - Principal	0	0	0	0
6550- 108 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**LEGAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 108 Salaries, Regular	1,072,767	890,953	1,447,267	1,583,449
7010- 108 Salaries, Overtime	1,748	12,000	12,000	12,000
7050- 108 Retirement	190,159	146,583	236,595	258,629
7060- 108 Payroll Taxes	1,357	1,620	2,592	2,754
7070- 108 Group Medical Insurance	83,186	101,328	154,397	185,161
7080- 108 Life Insurance	3,722	5,611	9,095	9,947
7090- 108 Medicare	16,741	14,450	22,517	24,491
7150- 108 TCDRS Retiree COLA	0	0	0	0
7200- 108 Sick Leave Buy Back Fund	0	0	0	0
7250- 108 Departure Contingency	0	0	0	0
	1,369,680	1,172,545	1,884,463	2,076,431
E. CONTRACT SERVICES EXPENSES				
7510- 108 Valuation Oil & Gas	0	0	0	0
7520- 108 Valuation Telecommunications	0	0	0	0
7550- 108 Accounting & Auditing	0	0	0	0
7580- 108 Legal Services	1,531,758	1,250,000	1,400,000	1,500,000
7650- 108 Consulting Studies	0	30,000	10,000	10,000
7700- 108 Taxpayer Liason Officer	0	0	0	0
7750- 108 Contract Services Contingency	0	0	0	0
7800- 108 Temporary Services	10,044	10,000	10,000	10,000
	1,541,802	1,290,000	1,420,000	1,520,000
F. INFORMATION SYSTEMS EXPENSES				
8000- 108 Leases	0	0	0	0
8100- 108 Software Maintenance	0	0	0	0
8150- 108 Hardware Maintenance	0	0	0	0
8200- 108 Supplies	0	0	0	0
8300- 108 Services	0	0	0	0
	0	0	0	0

**LEGAL
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 108 Aerial Maps	0	0	0	0
8640- 108 Homestead Audit/ Outreach	0	0	0	0
8670- 108 Field Device Maintenance	0	0	0	0
8770- 108 Infrastructure Upgrade	0	0	0	0
8775- 108 Technology Improvements	0	0	0	0
8790- 108 CAMA Software	0	0	0	0
8795- 108 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000- 108 Board of Directors Exp. Reimb.	0	0	0	0
9100- 108 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 108 Compensation	0	0	0	0
9520- 108 Training	0	0	0	0
9530- 108 Postage	0	0	0	0
9540- 108 Legal Services	0	0	0	0
9550- 108 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	3,017,365	2,563,109	3,466,828	3,743,816

Appraisal Activities by Department

Last Three Fiscal Years

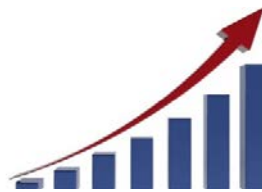
<u>Residential</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
New Home Construction	12,897	11,057	13,820
Building Permits	61,576	65,328	67,111
Misc Flagged Inspections	3,074	3,948	4,766
Mobile Home Accounts Created	890	924	799
Mobile Home Accounts Deleted	592	589	374
Known Sales	21,153	24,438	25,781
<u>Commercial</u>			
New Construction	367	331	347
Building Permits	7,888	8,044	7,826
Misc Flagged Inspections	9,575	4,159	7,676
Known Sales	302	291	556
<u>Personal Property</u>			
Accounts Created	6,850	4,908	5,331
Accounts Deleted	6,150	4,629	4,897
Renditions Processed	25,521	23,317	25,745
<u>Geographic Information Systems</u>			
Real Accounts Created	14,905	16,814	20,893
Ownership Updates	88,681	83,707	98,307



Operating Indicators by Function/Program

Last Five Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<u>Appraisal</u>				
Appraised value (in thousands)	322,681,318	316,543,776	308,293,571	270,076,627
Number of parcels	788,256	774,138	757,890	737,787
Appraisal review board members	50	50	50	50
Taxing entities	87	81	76	74
Informal hearings	130,791	164,295	174,619	155,958
Formal hearings	41,482	17,865	20,625	22,150
Full notices mailed-real property	414,250	567,291	685,527	623,838
<u>Accounts by Category</u>				
Single Family Residential	590,661	578,837	571,836	557,818
Multi-Family Residential	9,151	9,073	8,822	8,498
Small Vacant Tracts of Land	36,882	36,895	38,115	38,126
Qualified Open Space Land	6,393	6,406	6,514	6,595
Farm and Ranch Imps on Qualified Land	1,613	1,594	1,661	1,680
Residential Imps on Rural Land	17,580	17,094	9,750	9,739
Commercial Real Property	23,095	23,066	22,714	22,631
Industrial and Manufacturing Real Property	560	569	559	561
Commercial Personal Property	36,701	37,077	36,321	35,277
Industrial and Manufacturing Personal	1,414	948	953	994
Other	44,508	43,341	49,191	49,125
Total District Accounts	787,968	774,138	757,890	737,787
<u>Exemptions</u>				
Homestead	419,568	400,476	377,123	368,856
Over 65	161,532	155,667	149,731	146,071
Disabled veterans	84,053	76,304	7,035	66,525
Disabled residential homestead	7,782	8,225	8,517	8,979
Absolute	21,249	21,743	22,484	16,448



Production Statistics by Function
Last Three Fiscal Years

<u>Customer Service</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
# of incoming phone calls received	150,674	152,202	159,447
# of pieces of incoming mail/faxes*		63,446	67,184
# of walk-in customers	45,378	42,789	35,103
# of exemptions processed	28,522	27,476	26,634
* not including protests received			
<u>Geographical Information Systems</u>			
# of plats processed	541	602	694
# of accounts worked from plats	12,471	15,301	20,820
# of deed splits processed	875	412	472
# of ownership changes	61,435	83,707	83,414
# return mail for value notices	5,102	5,550	13,000
<u>Information Systems</u>			
# of open records requests	2,794	2,953	2,853
# of emails received*	daily estimate total	2,079	2,139
# of protest filed online (bcadonline.org)		54,416	47,523
# of homestead exemption applications		9,700	13,242
* results of advanced spam filters			
<u>Litigation</u>			
# of lawsuits filed	1,431	1,632	1,715
# of accounts represented in lawsuits	3,921	3,744	4,302
<u>Finance</u>			
# of invoices processed	4598	4478	4285
# of Purchase Orders processed	302	383	348
# of building maintenance work orders	48	41	41



Bexar Central Appraisal District

Cost Statistics - Per Parcel and Percent of Property Tax Levy

	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Tax Levy for Budget (year prior)	\$3,500,716,948	\$3,734,896,111	\$3,998,963,398	\$4,156,605,757	\$4,220,252,275	\$4,967,955,185	\$4,768,395,217	\$5,018,743,242	\$5,018,743,242
Total Budget	\$18,657,516	\$18,261,544	\$18,948,050	\$18,841,892	\$20,238,268	\$23,674,800	\$25,901,200	\$28,175,700	\$29,743,477
Bexar AD Cost as % of Total Levy	0.53%	0.49%	0.47%	0.45%	0.48%	0.48%	0.54%	0.56%	0.59%
Cost Per Real Property Parcel	\$29.13	\$28.11	\$28.69	\$28.53	\$29.93	\$34.20	\$34.01	\$38.93	\$42.16
Unspent Money Returned to Units	\$2,803,501	\$645,997	\$854,624	\$305,400	\$485,363	\$783,998	\$823,483	\$1,258,939	