

KENDALL APPRAISAL DISTRICT PROPOSED 2027 BUDGET WITH LINE ITEM WORKSHEETS

Budget-Financial Committee First Review	4/7/2026
Budget-Financial Committee Second Review	
Submitted To Board of Directors	5/13/2026
Public Hearing	6/8/2026
Amended Budget	6/11/2026
Amended Budget/Corrections	7/14/2026
Budget Approved by Board of Directors	
Submitted To Taxing Units	

KENDALL APPRAISAL DISTRICT

2027 PROPOSED BUDGET

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KENDALL APPRAISAL DISTRICT
2026 Approved Budget

Expense Category/Line Item	2026
	Budgets
ADVERTISING	\$ 5,900
APPRAISAL REVIEW BOARD	26,700
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	1,640
BONDS AND INSURANCE	10,237
BUILDING ADDITION/PROFESSIONAL FEES	45,000
CAPITAL/LEASE PAYMENTS-PRINCIPAL & INTEREST*	-
CAPITAL OUTLAY	5,000
COMPENSATION PROVISION	65,000
COMPUTER	289,730
DATA AQUISITION	9,500
HEALTH INSURANCE	224,622
MEDICARE TAXES	16,144
POSTAGE	111,411
PRINTING, IMAGING AND RECORDS MANAGEMENT	46,015
PROFESSIONAL FEES	237,535
REPAIRS AND MAINTENANCE-BUILDING	31,550
REPAIRS AND MAINTENANCE-EQUIPMENT	5,000
RETIREMENT	133,602
SALARIES	1,113,346
SOCIAL SECURITY	69,027
STATE UNEMPLOYMENT TAXES	557
SUBSCRIPTIONS	150
SUPPLIES	25,770
TELEPHONES	9,195
TRAINING EXPENSE	38,900
TRAVEL/VEHICLE EXPENSE	47,429
UTILITIES	13,350
WORKER'S COMPENSATION	14,250
TOTALS	\$ 2,596,560

2027 PROPOSED BUDGET COMPARISON WITH THE 2025 & 2026 BUDGET

Budgets Presented are for Appraisal and Collections Combined

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Expense Category/Line Item	Worksheet Page Number	2025 Budgets	2026 Budgets	2027 Budgets	\$ Variance 2026-2027	Percent Change 2026-2027
ADVERTISING	7	\$ 5,500	\$ 5,900	\$ 5,900	\$ -	0.0%
APPRAISAL REVIEW BOARD	7	26,700	26,700	26,750	\$ 50	0.2%
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	7	1,240	1,640	2,140	\$ 500	30.5%
BONDS AND INSURANCE	8	10,162	10,237	14,551	\$ 4,314	42.1%
CAPITAL LEASE PAYMENTS-PRINCIPAL & INTEREST	8		-	-	\$ -	
CAPITAL OUTLAY	8	5,000	5,000	10,000	\$ 5,000	100.0%
COMPENSATION PROVISION*	12	50,000	65,000	65,000	\$ -	0.0%
COMPUTER	9	269,842	289,730	255,000	\$ (34,730)	-12.0%
DATA AQUISITION	10	8,300	9,500	9,500	\$ -	0.0%
HEALTH INSURANCE	6	192,887	224,622	238,780	\$ 14,158	6.3%
MEDICARE TAXES	5	14,610	16,144	17,064	\$ 920	5.7%
POSTAGE	10	82,861	111,411	118,429	\$ 7,018	6.3%
PRINTING AND IMAGING	11	46,015	46,015	46,015	\$ -	0.0%
PROFESSIONAL FEES & CONSULTING	11	224,186	237,535	230,045	\$ (7,490)	-3.2%
REPAIRS AND MAINTENANCE-BUILDING	11	63,120	31,550	76,550	\$ 45,000	142.6%
REPAIRS AND MAINTENANCE-EQUIPMENT	11	5,000	5,000	10,000	\$ 5,000	100.0%
RETIREMENT	5	120,911	133,602	141,223	\$ 7,621	5.7%
SALARIES	4	1,057,590	1,113,346	1,178,375	\$ 65,029	5.8%
SOCIAL SECURITY	5	62,471	69,027	72,965	\$ 3,938	5.7%
STATE UNEMPLOYMENT TAXES	5	479	557	4,943	\$ 4,386	787.4%
SUBSCRIPTIONS/PUBLICATIONS	12	150	150	150	\$ -	0.0%
SUPPLIES	12	25,270	25,770	25,770	\$ -	0.0%
TELEPHONES	12	9,195	9,195	9,195	\$ -	0.0%
TRAINING EXPENSE	13	31,666	38,900	64,792	\$ 25,892	66.6%
TRAVEL/VEHICLE EXPENSE	14	67,479	47,429	47,429	\$ (0)	0.0%
UTILITIES	14	12,000	12,000	13,350	\$ 1,350	11.3%
WORKER'S COMPENSATION	5	14,555	14,250	10,918	\$ (3,332)	-23.4%
TOTALS		\$ 2,407,189	\$ 2,595,210	\$ 2,694,833	\$ 99,623	3.8%

KENDALL APPRAISAL DISTRICT
2027 PROPOSED TOTAL, APPRAISAL AND COLLECTIONS BUDGET

Expense Category/Line Item	PROPOSED 2027 Total	PROPOSED 2027 Appraisal	PROPOSED 2027 Collections
ADVERTISING	\$ 5,900	\$ 5,485	\$ 415
APPRAISAL REVIEW BOARD	26,750	26,750	-
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	2,140	1,826	314
BONDS AND INSURANCE	14,551	9,822	4,729
BUILDING ADDITION-PROFESSIONAL FEES & CONSULTING	-	-	-
CAPITAL/LEASE PAYMENTS-PRINCIPAL & INTEREST*	-	-	-
CAPITAL OUTLAY	10,000	8,000	2,000
COMPENSATION PROVISION	65,000	61,750	3,250
COMPUTER	255,000	197,233	57,767
DATA AQUISITION	9,500	9,320	180
HEALTH INSURANCE	238,780	200,575	38,205
MEDICARE TAXES	17,064	13,816	3,248
POSTAGE	118,429	75,554	42,875
PRINTING, IMAGING AND RECORDS MANAGEMENT	46,015	25,612	20,403
PROFESSIONAL FEES	230,045	206,988	23,057
REPAIRS AND MAINTENANCE-BUILDING	76,550	61,240	15,310
REPAIRS AND MAINTENANCE-EQUIPMENT	10,000	7,000	3,000
RETIREMENT	141,223	114,340	26,882
SALARIES	1,178,375	954,355	224,019
SOCIAL SECURITY	72,965	59,076	13,889
STATE UNEMPLOYMENT TAXES	4,943	4,002	941
SUBSCRIPTIONS	150	120	30
SUPPLIES	25,770	23,180	2,590
TELEPHONES	9,195	8,000	1,195
TRAINING EXPENSE	64,792	51,834	12,958
TRAVEL/VEHICLE EXPENSE	47,429	42,686	4,743
UTILITIES	13,350	12,015	1,335
WORKER'S COMPENSATION	10,918	9,134	1,785
TOTALS	\$ 2,694,833	\$ 2,189,712	\$ 505,121

2027
WAGE COMPENSATION ADJUSTMENTS

						2027 Adjustments								
Appr %	Coll %	Employee Name	Year Hired	Years of Service	Step No.	Salaries As Of 12/31/2026	COLA Adj. 0.010	Base As Of 1/1/2025	Eval. 0.030% Merit	% Adj From 2026 Base Salary	Total Salaries Proposed 2027	Appr	Coll	
85%	15%	Zapata, Nelia	2022	5	-	120,472	1,205	121,677	4,000	0	125,677	106,825	18,852	
100%	0%	Appraiser	VAC		-	70,000	700	70,700	2,100	0	70,000	70,000	0	
15%	85%	Havard, Amber	2023	4	-	57,750	578	58,328	1,733	0	60,060	9,009	51,051	
100%	0%	Villanueva, Joel	2024	3	-	50,000	500	50,500	1,500	0	52,000	52,000	0	
90%	10%	Pfeiffer, Lanell	2020	7	-	86,333	863	87,196	2,590	0	89,786	80,808	8,979	
15%	85%	Klein, Cindy	2006	21	-	63,897	639	64,536	1,917	0	66,453	9,968	56,485	
15%	85%	Rivera, Crystal	2021	6	-	85,566	856	86,422	2,567	0	88,989	13,348	75,640	
85%	15%	Tax Payer Liason	VAC	-	-	-	0	0	0	0	0	0	0	
100%	0%	Nini, Katherine	2023	4	-	58,160	582	58,742	1,745	0	60,486	60,486	0	
90%	10%	Grobe, Renea	2016	11	-	57,400	574	57,974	1,722	0	59,696	53,726	5,970	
85%	15%	Friar, Chrysti	2023	4	-	45,150	452	45,602	1,355	0	46,956	39,913	7,043	
100%	0%	Thompson, Melanie	2024	3	-	53,471	535	54,006	1,604	0	55,610	55,610	0	
100%	0%	Lezama, Garvey	2026	1	-	50,000	500	50,500	1,500	0	52,000	52,000	0	
100%	0%	Reese, Nadine	2023	4	-	45,150	452	45,602	1,355	0	46,956	46,956	0	
100%	0%	Hickman, Julie	2023	4	-	46,000	460	46,460	1,380	0	47,840	47,840	0	
100%	0%	Nunez, Claudia	2023	4	-	49,875	499	50,374	1,496	0	51,870	51,870	0	
100%	0%	Fernandez, Maria	2024	3	-	45,150	452	45,602	1,355	0	46,956	46,956	0	
100%	0%	Koster, Jeff	2025	2		50,000	500	50,500	1,500		52,000	52,000		
100%	0%	Malcum, Jordan	2024	1	-	63,000	630	63,630	1,890	0	65,520	65,520	0	
100%	0%	Reception/Data Entry	VAC			38,000	380	38,380	1,140		39,520	39,520	0	
100%	0%	Tax Clerk	VAC			-	0	0	0		0	0	0	
TOTALS				87	-	1,135,374	11,354	1,146,728	\$ 34,447	0	1,178,375	954,355	224,019	

4 NEW POSITIONS \$ 108,000

RETIREMENT, SOCIAL SECURITY, MEDICARE, UNEMPLOYMENT INSURANCE AND WORKERS' COMPENSATION INSURANCE

2027

Retirement, Social Security, Medicare, Unemployment Insurance and Workers' Compensation Insurance															
Appr %	Coll %	Employee Name	Total Salaries Proposed 2027	Retirement			Social Security			Medicare			Total SSI and/or Medicare		
				Rate 12.00%	Appr	Coll	SSI 6.20%	Appr	Coll	Rate 1.45%	Appr	Coll	Total	Appr	Coll
85%	15%	Zapata, Nelia	125,677	15,081	12,819	2,262	7,792	6,623	1,169	1,822	1,549	273	10,039	8,172	1,442
100%	0%	Appraiser	70,000	8,400	8,400	-	4,340	4,340	-	1,015	1,015	-	5,355	5,355	-
15%	85%	Havard, Amber	60,060	7,207	1,081	6,126	3,724	559	3,165	871	131	740	4,595	689	3,905
100%	0%	Villanueva, Joel	52,000	6,240	6,240	-	3,224	3,224	-	754	754	-	3,978	3,978	-
90%	10%	Pfeiffer, Lanell	89,786	10,774	9,697	1,077	5,567	5,010	557	1,302	1,172	130	6,869	6,182	687
15%	85%	Klein, Cindy	66,453	7,974	1,196	6,778	4,120	618	3,502	964	145	819	5,084	763	4,321
15%	85%	Rivera, Crystal	88,989	10,679	1,602	9,077	5,517	828	4,690	1,290	194	1,097	6,808	1,021	5,786
85%	15%	Tax Payer Liason	-	-	-	-	-	-	-	-	-	-	-	-	-
100%	0%	Nini, Katherine	60,486	7,258	7,258	-	3,750	3,750	-	877	877	-	4,627	4,627	-
90%	10%	Grobe, Renea	59,696	7,164	6,447	716	3,701	3,331	370	866	779	87	4,567	4,110	523
85%	15%	Friar, Chrysti	46,956	5,635	4,790	845	2,911	2,475	437	681	579	102	3,592	3,053	102
100%	0%	Thompson, Melanie	55,610	6,673	6,673	-	3,448	3,448	-	806	806	-	4,254	4,254	-
100%	0%	Lezama, Garvey	52,000	6,240	6,240	-	3,224	3,224	-	754	754	-	3,978	3,978	-
100%	0%	Reese, Nadine	46,956	5,635	5,635	-	2,911	2,911	-	681	681	-	3,592	3,592	-
100%	0%	Hickman, Julie	47,840	5,741	5,741	-	2,966	2,966	-	694	694	-	3,660	3,660	-
100%	0%	Nunez, Claudia	51,870	6,224	6,224	-	3,216	3,216	-	752	752	-	3,968	3,968	-
100%	0%	Fernandez, Maria	46,956	5,635	5,635	-	2,911	2,911	-	681	681	-	3,592	3,592	-
100%	0%	Koster, Jeff	52,000	6,240	6,240	-	3,224	3,224	-	754	754	-	3,978	3,978	-
100%	0%	Malcum, Jordan	65,520	7,862	7,862	-	4,062	4,062	-	950	950	-	5,012	5,012	-
100%	0%	Reception/Data Entry	38000	4,560	4,560	-	2,356	2,356	-	551	551	-	2,907	2,907	-
100%	0%	Tax Clerk	0	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS			\$ 1,178,375	141,223	114,340	26,882	\$ 72,965	\$ 59,076	\$ 13,889	\$ 17,064	\$ 13,816	\$ 3,248	\$ 90,454	\$ 72,892	\$ 16,767

Total salaries applicable to SSI: \$ 1,178,375

Texas Workforce Commission and Workers' Compensation															
Appr %	Coll %	Employee Name	Total Salaries Proposed 2026	State Unemployment Ins.			Workers' Compensation Insurance						Total		
				Rate 0.0042%	Appr	Coll	Rate 0.87	Appr	Coll	Rate 0.41	Appr	Coll	Total	Appr	Coll
85%	15%	Zapata, Nelia	125,677	528	449	79	1,093	929	164	515	438	77	1,609	1,367	241
100%	0%	Appraiser	70,000	294	294	-	609	609	-	287	287	-	896	896	-
15%	85%	Havard, Amber	60,060	252	38	214	-	-	-	246	-	246	246	-	246
100%	0%	Villanueva, Joel	52,000	218	218	-	452	452	-	213	213	-	666	666	-
90%	10%	Pfeiffer, Lanell	89,786	377	339	38	781	703	78	368	331	37	1,149	1,034	115
15%	85%	Klein, Cindy	66,453	279	42	237	578	87	491	272	-	272	851	87	764
15%	85%	Rivera, Crystal	88,989	374	56	318	-	-	-	365	-	365	365	-	365
85%	15%	Tax Payer Liason	-	-	-	-	-	-	-	-	-	-	-	-	-
100%	0%	Nini, Katherine	60,486	254	254	-	-	-	-	248	248	-	248	248	-
90%	10%	Grobe, Renea	59,696	251	226	25	-	-	-	245	220	24	245	220	24
85%	15%	Friar, Chrysti	46,956	197	168	30	-	-	-	193	164	29	193	164	29
100%	0%	Thompson, Melanie	55,610	234	234	-	484	484	-	228	228	-	712	712	-
100%	0%	Lezama, Garvey	52,000	218	218	-	452	452	-	213	213	-	666	666	-
100%	0%	Reese, Nadine	46,956	197	197	-	-	-	-	193	193	-	193	193	-
100%	0%	Hickman, Julie	47,840	201	201	-	-	-	-	196	196	-	196	196	-
100%	0%	Nunez, Claudia	51,870	218	218	-	451	451	-	213	213	-	664	664	-
100%	0%	Fernandez, Maria	46,956	197	197	-	409	409	-	193	193	-	601	601	-
100%	0%	Malcum, Jordan	65,520	275	275	-	-	-	-	269	269	-	269	269	-
100%	0%	Koster, Jeff	52,000	218	218	-	452	452	-	213	213	-	666	666	-
100%	0%	Reception/Data Entry	38,000	160	160	-	331	331	-	156	156	-	486	486	-
100%	0%	Tax Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS			\$ 1,178,375	\$ 4,943	\$ 4,002	\$ 941	\$ 6,093	\$ 5,360	\$ 734	\$ 4,825	\$ 3,774	\$ 1,051	\$ 10,918	\$ 9,134	\$ 1,785

HEALTH, DENTAL, LIFE, VISION INSURANCE

Health Insurance										
Appr %	Coll %	Employee Name	Total Salaries Proposed 2026	Health	Dental Vision		Life	Total Health	Appr	Coll
85%	15%	Zapata, Nelia	125,677	11,500	224	-	215	11,939	10,148	1,791
100%	0%	Appraiser	70,000	11,500	224	-	215	11,939	11,939	-
15%	85%	Havard, Amber	60,060	11,500	224	-	215	11,939	1,791	10,148
100%	0%	Villanueva, Joel	52,000	11,500	224	-	215	11,939	11,939	-
90%	10%	Pfeiffer, Lanell	89,786	11,500	224	-	215	11,939	10,745	1,194
15%	85%	Klein, Cindy	66,453	11,500	224	-	215	11,939	1,791	10,148
15%	85%	Rivera, Crystal	88,989	11,500	224	-	215	11,939	1,791	10,148
85%	15%	Tax Payer Liason	-	11,500	224	-	215	11,939	10,148	1,791
100%	0%	Nini, Katherine	60,486	11,500	224	-	215	11,939	11,939	-
90%	10%	Grobe, Renea	59,696	11,500	224	-	215	11,939	10,745	1,194
85%	15%	Friar, Chrysti	46,956	11,500	224	-	215	11,939	10,148	1,791
100%	0%	Thompson, Melanie	55,610	11,500	224	-	215	11,939	11,939	-
100%	0%	Lezama, Garvey	52,000	11,500	224	-	215	11,939	11,939	-
100%	0%	Reese, Nadine	46,956	11,500	224	-	215	11,939	11,939	-
100%	0%	Hickman, Julie	47,840	11,500	224	-	215	11,939	11,939	-
100%	0%	Nunez, Claudia	51,870	11,500	224	-	215	11,939	11,939	-
100%	0%	Fernandez, Maria	46,956	11,500	224	-	215	11,939	11,939	-
100%	0%	Koster, Jeff	52,000	11,500	224		215	11,939	11,939	
100%	0%	Malcum, Jordan	65,520	11,500	224	-	215	11,939	11,939	-
100%		Reception/Data Entry	38,000	11,500	224		215	11,939	11,939	
TOTALS			\$ 1,178,375	\$ 230,000	\$ 4,480	\$ -	\$ 4,300	\$ 238,780	\$ 200,575	\$ 38,205

Advertising								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Public Serv/Required Pub. (2)	\$ 740	\$ 800	\$ 1,200	90%	10%	Available Exemptions and Protest/Appeal Process	1,080	120
Bud, Re-appr Plan/ Dep. (2)	960	1,200	1,200	90%	10%	Budget, Re-appraisal Plan or Depository	1,080	120
Other	300	3,500	3,500	95%	5%	Vacated positions or service/equipment requests	3,325	175
TOTAL	\$ 2,000	\$ 5,500	\$ 5,900				\$ 5,485	\$ 415
Adjustment Factor								
100%			\$ 5,900				\$ 5,485	\$ 415

APPRAISAL REVIEW BOARD								
	2025	2026	2027	% Appraisal	% Collections			
Travel	\$ 1,000	\$ -	\$ 500	100%	0%	MILEAGE		
Meals Provided at Meetings	50	200	250	100%	0%			
Registrations	225	225	500	100%	0%			
Lodging/Meals	-	-	500	100%	0%	PER DIEM/REIMBURSEMENT		
Service	12,000	25,000	25,000	100%	0%	ARB/PER DAY PAY		
Copies-procedures/orders	-	-	-	100%	0%			
TOTAL	\$ 13,275	\$ 25,425	\$ 26,750					
Adjustment Factor								
100%			\$ 26,750					

BOARD OF DIRECTORS/CHIEF APPRAISER EXPENSE

BOARD OF DIRECTORS								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Seminars	\$ 500	\$ 500	\$ 1,000	90%	10%		\$ 900	\$ 100
Bd Mtgs-Meals/Refreshments	140	140	140	90%	10%		\$ 126	14
Sub-Total	\$ 640	\$ 640	\$ 1,140				\$ 1,026	\$ 114
CHIEF APPRAISER								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Meals/Public Relations	\$ 400	\$ 400	1,000	80%	20%		\$ 800	\$ 200
Sub-Total	\$ 400	\$ 400	1,000				\$ 800	\$ 200
TOTAL	\$ 1,040	\$ 1,040	\$ 2,140				\$ 1,826	\$ 314
Adjustment Factor								
100%			\$ 2,140				\$ 1,826	\$ 314

BONDS AND INSURANCE

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Bonds	\$ 3,047	\$ 3,047	\$ 2,621	0%	100%	Bonds required by taxing units	\$ -	\$ 2,621
COBRA		-	-	85%	15%		-	-
TASB Membership	-	-	-	80%	20%		-	-
General Liability	325	325	616	80%	20%		493	123
Deductible General Liability	-	-	-	80%	20%		-	-
Professional Liability	675	675	1,372	80%	20%		1,098	274
Professional Liability Deductible	-	-	-	80%	20%		-	-
Crime Ins-Public Emp dishonesty	375	375	359	80%	20%		287	72
Deductible Crime Insurance	-	-	-	80%	20%	Internal, secondary to bonding	-	-
Building/Contents	1,380	1,380	1,380	80%	20%		1,104	276
Deductible-Building and Contents	-	-	-					
Real and Personal	-	-	2,926	80%	20%	Building and Contents	2,341	585
Boilers and Machinery	-	-	-	80%	20%	Not applicable		
Vehicle Insurance	-	-	-	90%	10%	Four vehicles		
Liability	800	800	1,340	90%	10%		1,206	134
Physical Damage	1,060	1,060	1,437	90%	10%		1,293	144
Reserve for Deductible	2,500	2,500	2,500	80%	20%	For all policies	2,000	500
Deductible-Vehicle Insurance	-	-	-	90%	10%		-	-
TOTAL	\$ 10,162	\$ 10,162	\$ 14,551				\$ 9,822	\$ 4,729

Adjustment Factor

100% \$ 14,551 \$ 9,822 \$ 4,729

CAPITAL/LEASE PAYMENTS

PRINCIPAL	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Appraisal and Collection Software	\$ -	\$ -	\$ -	65%	35%		\$ -	\$ -
Vehicles*	-	-	-	90%	10%		-	-
Sub-Total	-	\$ -	\$ -				\$ -	\$ -

INTEREST	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Appraisal and Collection Software		\$ -	\$ -	65%	35%		\$ -	\$ -
Vehicles	-	-	-	90%	10%		-	-
Sub-Total	\$ -	-	\$ -				\$ -	\$ -
TOTAL	\$ -	-	\$ -				\$ -	\$ -

Adjustment Factor

100% \$ - \$ - \$ -

CAPITAL OUTLAY

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Office Furniture/Yard improvements	\$ 2,500	\$ 2,500	\$ 10,000	80%	20%	Desks and chairs	\$ 8,000	\$ 2,000
TOTAL	\$ 2,500	\$ 2,500	\$ 10,000				\$ 8,000	\$ 2,000

Adjustment Factor

100% \$ 10,000 \$ 8,000 \$ 2,000

COMPUTER

Computer Hardware/Software/Equipment

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Anti-Virus Protection	\$ 500	\$ 1,575	\$ 1,457	95%	5%	(BIS) Trend Micro	\$ 1,384	\$ 73
ADA Compliance		\$ 1,560	\$ 1,623	100%		BIS	\$ 1,623	
Deed Records Retrieval	-	-	-	100%	0%		-	-
IT Support and Maintenance	7,025	11,680	36,666	65%	35%	BIS/IT Main workstations 27/comp lease 21	23,833	12,833
IT Server-Main	-	7,800	7,416	65%	35%	BIS	4,820	2,596
Warranties	860	860	-	65%	35%	BIS	-	-
System Server Upgrades/Replacement/Bkup	-	-	7,725	65%	35%	BIS	5,021	2,704
CPU/Laptop/Maintenance/Replacement	-	-	1,134	89%	11%	Hardware lease laptop yrly service 2 laptops	1,009	125
Security Repairs and Maintenance	-	-	1,600	94%	6%	Maint of security system/GVTC	1,504	96
Scanner	2,000	2,000	-	0%	100%		-	-
Time Clock Maintenance	160	516	-	90%	10%	Annual maintenace and support.	-	-
Quick Books Payroll Software	700	3,240	4,250	90%	10%	Annual update (payroll/desktop)	3,825	425
Sub-Total	\$ 11,245	\$ 29,231	\$ 61,871				\$ 43,020	\$ 18,851
Office Equipment Leases								
COMPUTER STATION & SERVER LEASE	36,300	59,905	22,258	90%	10%	BIS LEASE EQUIP & SERVER	\$ 20,032	\$ 2,226
Copier-Lease	\$ 3,360	\$ 15,060	\$ 16,464	90%	10%	documation leasing	\$ 14,818	\$ 1,646
Copier-Excess copies	100	-	2,200	90%	10%	documation additional cost	1,980	220
Postage meter-lease	9,160	3,500	3,500	90%	10%	quadiant leasing	3,150	350
Sub-Total	\$ 12,620	\$ 78,465	\$ 44,422				\$ 39,980	\$ 4,442

Appraisal & Collection Software Support

\$ -

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Software Support & Maintenance								
PACS Appraisal	\$ 36,262	\$ 42,936	\$ 46,058	100%	0%	Harris Govern	\$ 46,058	\$ -
PACS Collections	21,376	-	27,340	0%	100%	Harris Govern		27,340
Truth in Taxation Software-Collections	4,016	3,150	5,820	0%	100%	BIS & Harris Govern		5,820
Collections-Vwebsite Collection	-	-	-	0%	100%	True Automation online payments maint.	-	-
Sub-Total	\$ 61,654	\$ 46,086	\$ 79,218				\$ 46,058	\$ 33,160
Mapping and Other								
Pictometry and Supporting Software	\$ 35,000	\$ 35,000	\$ 9,024	100%	0%	Aerial Photo.-Annual Pymt 3 yrs no interest	9,024	-
Pictometry Interface Maintenance				100%	0%		-	-
GIS Quarterly Maintenance	13,440	22,850	20,600	100%	0%	BIS	20,600	-
Internet Property Search Hosting & Admin	2,100	4,150	(4,738)	90%	10%	Access to Internet (BIS) Discount \$4738	(4,264)	(474)
GIS Maps Online	2,800	-	5,269	90%	10%	(BIS) Mapping access to Internet	4,742	527
Website, Email and FTP	5,127	9,345	5,421	90%	10%	(BIS) Maintenance	4,879	542
Online Appeals Software & Maintenance	2,840	5,600	103	100%	0%	BIS-Tax Code 41.415 Discount \$5,768	103	-
Online Appeals Training	-	-	-	100%	0%	BIS - Agent Portal	-	-
Online Appeals Software	-	-	-	100%	0%		-	-
Online Electronic Tax Statements Setup	-	-	-	0%	100%		-	-
Online Electronic Tax Statements Training	-	-	-	0%	100%		-	-
Matix User License & Annual Fees	6,250	-	5,142	90%	10%	(TA) Internal access to mapping 14@\$100	4,628	514
GIS Appraiser Maintenance	-	-	-	100%	0%	(TA) One maintenance only	-	-
Signature Pad Devices	1,624	-	2,043	90%	10%	(TA) 5-Support digital signature pads @\$224	1,839	204
Digital Signature Pad/Licenses	-	-	-	100%	0%		-	-
Taxpayer Communication	-	-	10,300	100%	0%	BIS/Harris Govern MA	10,300	-
Workstation Backup	2,520	-	7,725	100%	0%	BIS	7,725	-
Hardware/Software upgrades	-	-	8,600	100%	0%	Microsoft 365/Router Maintenance/AdobeAcro	8,600	-
Sub-Total	\$ 71,701	\$ 76,945	\$ 69,489				68,175	1,314
TOTAL	\$ 157,220	\$ 230,727	\$ 255,000				\$ 197,233	\$ 57,767

Adjustment Factor

100%

\$ 255,000

DATA ACQUISITION								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Vehicle, Mobile Home & Aircraft Listings	\$ 500	\$ 500	\$ 500	100%	0%	Valuation guides	500	-
Real Estate Appraisal Data	1,200	1,200	1,200	100%	0%	Realty Rates publication	1,200	-
Marshall & Swift Appraisal Guides/ COSTAR	1,500	7,200	7,200	100%	0%	Commercial and residential	7,200	-
Property Tax Code & Property Law	230	600	600	70%	30%		420	180
Subtotal	\$ 3,430	\$ 9,500	\$ 9,500			Subtotal	\$ 9,320	\$ 180
Real Estate Information Services	1,200	-	-	100%	0%	Quarterly Fees	-	-
Subtotal	\$ 1,200	\$ -	\$ -			Subtotal	-	-
TOTAL	\$ 4,630	\$ 9,500	\$ 9,500				\$ 9,320	\$ 180
Adjustment Factor								
100%			\$ 9,500				\$ 9,320	\$ 180

POSTAGE								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Appraisal Notices	\$ 5,300	\$ 10,920	\$ 10,920	100%	0%	Estimate mail	\$ 10,920	\$ -
Appraisal Review Board	1,550	45,000	45,000	100%	0%	Hearing Notices, Orders (certified mail)	45,000	-
Personal Property Renditions/Penalties	811	7300	7,300	100%	0%	Regular mail and certified penalty	7,300	-
Sales Letters	206	1650	3,204	100%	0%	Residential/Commercial/Farm&Ranch	3,204	-
Exemptions Applications	170	2920	2,920	100%	0%	2948+/- pieces	2,920	-
Ag Applications	907	952	600	100%	0%	297 +/- pieces/includes certified denial	600	-
Ag Survey	242	254	360	100%	0%	400+/- pieces regular mail	360	-
Tax Statements	10,500	31,200	40,625	0%	100%	45,644 statements	-	40,625
Delinquent Notices	1,489	0	-	0%	100%	sent by attorney	-	-
Office Correspondence	1,500	1,500	1,500	70%	30%		1,050	450
Quadient Mail	3,000	9,715	6,000	70%	30%	Certified mail	4,200	1,800
State Notifications		0	-	70%	30%		-	-
TOTAL	\$ 25,675	\$ 111,411	\$ 118,429				\$ 75,554	\$ 42,875
Adjustment Factor								
100%			\$ 118,429				\$ 75,554	\$ 42,875

PRINTING, IMAGING, RECORDS MANAGEMENT								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Tax Statements	\$ 7,500	\$ 20,000	\$ 20,000	0%	100%	40,000 Statements/VARIVERGE	\$ -	\$ 20,000
Delinquent Notices	350	-	-	0%	100%	Mailed by tax attorney	-	-
Subtotal	\$ 7,850	\$ 20,000	\$ 20,000			Subtotal	\$ -	\$ 20,000
Appraisal Notices	\$ 3,000	\$ 22,000	\$ 22,000	100%	0%	14,000 pieces, partial roll/VARIVERGE	\$ 22,000	\$ -
Business Personal Property	2,000	2,000	2,000	100%	0%	Separate mailing	2,000	-
Certified Rolls	-	-	-	100%	0%	No longer printed, supplied electronically	-	-
Appraisal Rolls	-	-	-	100%	0%	No longer printed, supplied electronically	-	-
Subtotal	\$ 5,000	\$ 24,000	\$ 24,000			Subtotal	\$ 24,000	
Imaging Historical Data	500	500	500	80%	20%		400	100
Destruction Non-Permanent Records	-	1,515	1,515	80%	20%		1,212	303
Subtotal	\$ 500	\$ 2,015	\$ 2,015			Subtotal	\$ 1,612	\$ 403
TOTAL	\$ 13,350	\$ 46,015	\$ 46,015				\$ 25,612	\$ 20,403

Adjustment Factor

100% \$ 46,015 \$ 25,612 \$ 20,403

PROFESSIONAL FEES								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Litigation	\$ 40,000	\$ 40,000	\$ 40,000	100%	0%	Litigation & Arbitration related expenses	\$ 40,000	\$ -
Legal	4,800	15,000	15,000	90%	10%	Low Sweeney Evans James/Blakeman	13,500	1,500
Litigation/Arbitration Appraisals	5,000	95,000	95,000	100%	0%	Appraisals for litigation or arbitrations	95,000	-
Arbitration Expense	1,000	1,000	1,000	100%	0%	1 @ \$500, 2 @\$250	1,000	-
Audit	6,500	20,000	20,000	50%	50%	Annual audit of District/ABIP	10,000	10,000
Accounting Assistance	250	2,500	2,500	80%	20%	Assistance with Accounting Software	2,000	500
Subcontractor Appraisal Groups	85,000	40,000	32,510	100%	0%	Industrial Appraisal/TMIGO	32,510	-
Mapping/GIS	1,000	1,000	1,000	100%	0%	Training/assistance in base map	1,000	-
Bank Services Charges	7,151	13,500	13,500	30%	70%	Serv. chgs. due to low int rates. Inc 5%	4,050	9,450
PVS Appeal	4,800	1,500	1,500	100%	0%	Cost of appeal if needed	1,500	-
Texas Social Security Program	35	35	35	80%	20%	Maintenance of District Social Security	28	7
Subscriptions	-	8,000	8,000	80%	20%	Industry Publications	6,400	1,600
TOTAL	\$ 155,536	\$ 237,535	\$ 230,045				\$ 206,988	\$ 23,057

Adjustment Factor

100% \$ 230,045 \$ 206,988 \$ 23,057

REPAIRS AND MAINTENANCE-BUILDING								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Cleaning Services	\$ 8,000	\$ 20,000	\$ 20,000	80%	20%	Cleaning	\$ 16,000	\$ 4,000
Building Repairs & Maintenance	3,500	5,000	5,000	80%	20%		4,000	1,000
Building-New Construction		45,000	45,000	80%	20%	Engineering & Design	36,000	9,000
Lawn Care	3,300	6,000	6,000	80%	20%	Seasonal/as needed	4,800	1,200
Termite & Pest Contract	500	500	550	80%	20%	Regularly scheduled treatment	440	110
TOTAL	\$ 15,300	\$ 76,500	\$ 76,550				\$ 61,240	\$ 15,310

Adjustment Factor

100% \$ 76,550 \$ 61,240 \$ 15,310

REPAIRS AND MAINTENANCE-EQUIPMENT								
	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Maintenance on Equipment	\$ 1,500	\$ 5,000	\$ 10,000	70%	30%	Unscheduled maintenance, equip. older	\$ 7,000	\$ 3,000
Total	\$ 1,500	\$ 5,000	\$ 10,000				\$ 7,000	\$ 3,000

Adjustment Factor

100% \$ 10,000 \$ 7,000 \$ 3,000

TRAINING EXPENSE
Employee Education - Travel/Lodging/Registrations/Dues/Memberships

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
State Mandated								
State Required Certification Courses	\$ 1,000	\$ 1,000	\$ 6,045	80%	20%	7 appraisers	\$ 4,836	\$ 1,209
State Exam Review Courses	300	300	1,700	100%	0%	4 appraiser	1,700	-
USPAP Refresher Course	600	600	600	100%	0%	1 appraiser	600	-
TDLR Appraisal and Collections Lic.	405	750	1,360	60%	40%	9 @ 45 renewal, 3 @100	816	544
Lodging - State Courses	2,400	2,400	13,400	70%	30%		9,380	4,020
Per Diem - State Courses	864	864	10,075	72%	28%		7,254	2,821
Travel - State Courses	-	-	10,100	\$ -				
Sub-Total	\$ 5,569	\$ 5,914	\$ 43,280				\$ 24,586	\$ 8,594

Dues & Memberships - State & Local

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
TAAO Local Chapter	\$ -	\$ -	\$ -	80%	20%		\$ -	\$ -
TAAD Local Chapter	-	-	-	100%	0%		-	-
TAAD	1,500	1,500	1,500	100%	0%		1,500	-
TAAO	300	300	300	40%	60%		120	180
TRCA	-	-	-	80%	20%		-	-
Notary	100	110	110	100%	0%		110	-
Sub-Total	\$ 1,900	\$ 1,910	\$ 1,910				\$ 1,730	\$ 180

Seminars/Conferences

Dues	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
TAAD Annual Conference	\$ 1,500	\$ 4,620	\$ 2,500	100%	0%	2 staff	\$ 2,500	\$ -
Texas A&M Rural Land Seminar	600	600	600	100%	0%		600	-
Texas Rural Chief Appr. Conference	1,000	1,000	1,000	100%	0%		1,000	-
PTD Property Tax Institute	350	350	350	100%	0%		350	-
TAAD Legislative	1,550	1,550	1,550	80%	20%		1,240	310
TAAO Annual Conference	800	4,620	2,500	67%	33%	2 staff	1,675	825
GIS Seminars/Training	1,000	1,000	1,000	100%	0%		1,000	-
Lodging/Per Diem							-	-
Local Chapter TAAD/meals	500	500	500	80%	20%		400	100
Lodging	5,700	7,000	7,000	80%	20%		5,600	1,400
Appraisal/Collection	-	-	-	80%	20%		-	-
Per Diem-Conferences	2,400	2,400	2,400	80%	20%		1,920	480
Sub-Total	\$ 15,400	\$ 23,640	\$ 19,400				\$ 16,285	\$ 3,115

Lodging includes all taxes and parking.

Records Management Training

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Lodging	\$ 130	\$ 130	\$ 130	90%	10%		\$ 117	\$ 13
Per Diem-Meals/Conf.	72	72	72	90%	10%		65	7
Travel	-	-	-	90%	10%		-	-
Sub-Total	\$ 202	\$ 202	\$ 202				\$ 182	\$ 20
TOTAL	\$ 202	\$ 202	202				\$ 42,783	\$ 11,909

Adjustment Factor

100%

\$ 64,792

\$ 51,834 \$ 12,958

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Mileage/Travel Reimbursemer	\$ 18,550	\$ 18,550	\$ 18,500	90%	10%	See Veh Fuel Maint Wrksht below	\$ 16,650	\$ 1,850
Vehicle Maintenance	2,657	4,029	4,029	90%	10%	See Veh Fuel Maint Wrksht below	3,626	403
Fuel, no tax	2,660	4,900	4,900	90%	10%	See Veh Fuel Maint Wrksht below	4,410	490
New Vehicle		40,000	20,000	90%	10%	Budget Less Revenue of Trade/Sale	18,000	2,000
TOTAL	\$ 23,867	\$ 67,479	\$ 47,429				\$ 42,686	\$ 4,743
Adjustment Factor								

100%	\$ 47,429	\$ 42,686	\$ 4,743
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Mileage/Travel Reimbursement			
			Total
Appraisers			\$ 15,800
Tax Collector			1,200
Other Staff			1,500
			-
			-
TOTAL			\$ 18,500

Vehicle Repair & Maintenance					
	Miles Per Year	Maint Interval Scheduled	Scheduled Maint Rate	Unscheduled Rep & Maint	Total
Vehicle No. 1 (2017)	4,000	3,500	\$50	\$ 600	\$657
Vehicle No. 2 (2008)	4,000	3,500	50	600	657
Vehicle No. 3 (2008)	4,000	3,500	50	600	657
Vehicle No. 4 (2012)	6,000	3,500	50	600	686
Vehicle No. 5 (POTENTIAL)	6,000	3,500	50	600	686
Vehicle No. 6 (POTENTIAL)	6,000	3,500	50	600	686
TOTAL	30,000				\$ 4,029

Fuel				
	Miles	Fuel Cost/Gal	Miles/gal	Total
Vehicle No. 1	3,500	\$ 3.50	15	\$817
Vehicle No. 2	3,500	\$ 3.50	15	817
Vehicle No. 3	3,500	\$ 3.50	15	817
Vehicle No. 4	3,500	\$ 3.50	15	817
Vehicle No. 5	3,500	\$ 3.50	15	817
Vehicle No. 6	3,500	\$ 3.50	15	817
TOTAL	21,000			\$4,900

*District fuel purchases are tax exempt, does not include State and Federal taxes.

	2025	2026	2027	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Electricity	\$ 6,150	\$ 7,000	\$ 9,600	90%	10%		\$ 8,640	\$ 960
Water	2,000	2,000	3,250	90%	10%		2,925	325
Garbage Collection	800	800	500	90%	10%		450	50
Total	\$ 8,950	\$ 9,800	\$ 13,350				\$ 12,015	\$ 1,335
Adjustment Factor								

100%	\$ 13,350	\$ 12,015	\$ 1,335
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2027

Appraisal Allocations					
Taxing Unit	2025 Levy			% of Levy	Allocation
City of Boerne	17,364,118	185,691,132	91.44857448	8.551426	\$ 187,251.62
City of Fair Oaks	1,775,760	201,279,490	99.1254794	0.874521	\$ 19,149.49
Kendall County	43,353,234	159,702,016	78.64953782	21.35046	\$ 467,513.70
Miralomas MUD	663,801	202,391,450	99.67309356	0.326906	\$ 7,158.31
Blanco ISD	1,905,620	201,149,630	99.06152636	0.938474	\$ 20,549.87
Boerne ISD	116,601,122	86,454,129	42.57665265	57.42335	\$ 1,257,406.11
Comfort ISD	13,249,119	189,806,131	93.47511632	6.524884	\$ 142,876.18
Comal ISD	22,324	203,032,926	99.98900595	0.010994	\$ 240.74
Fred ISD	76,471	202,978,779	99.96233981	0.037660	\$ 824.65
Cow Creek	591,061	202,464,190	99.7089164	0.291084	\$ 6,373.89
KCWCID #1	575,684	202,479,567	99.71648912	0.283511	\$ 6,208.07
KCWCID #2A	4,218,055	198,837,195	97.92270577	2.077294	\$ 45,486.77
Kendall County MUD 1	675,364	202,379,886	99.66739897	0.332601	\$ 7,283.01
KCWCID #3A	1,236,682	201,818,568	99.39096281	0.609037	\$ 13,336.16
KCWCID #4A	207,512	202,847,738	99.89780515	0.102195	\$ 2,237.77
KCWCID #2B	539,324	202,515,926	99.73439544	0.265605	\$ 5,815.98
Levy	203,055,250				
Budget	2,189,712				\$ 2,189,712

2026
Collections Allocation

Entity	Parcels	Allocation
City of Boerne	9,162	57,623
Kendall County	33,883	213,103
Boerne ISD	24,811	156,046
Comfort ISD	6,901	43,403
Cow Creek	Special	22,173
KCWCID #1	1,466	9,220
Kendall County MUD 1	277	1,742
Miralomas MUD	288	1,811

Total Parcels	76,788	505,121
Budget	505,121	
Cost per parcel	6.289368	

Special	Budget-Cow Creek 5% of Levy=Amount to be allocated	
	505,121 22,173	482,948
	Amount to be allocated divided by number of parcels	
	482,948 76,788	6.289368