

KENDALL APPRAISAL DISTRICT

118 Market Avenue • Boerne, Texas 78006

RECEIVED
JUN - 5 2024
WRL

May 30th, 2024

Attn: Mayor Frank Ritchie
City of Boerne
PO Box 1677
Boerne, TX 78006

Greeting

The Kendall Appraisal District combined Proposed 2025 Appraisal and Collection Budgets are enclosed. This is presented to you in accordance with Section 6.06 of the Texas Property Tax Code. Please keep in mind the Collections Budget is included for information only. Not later than September 13, 2024 the Kendall Appraisal District Board of Directors will hold a public hearing and consider adopting the 2023 Appraisal Budget. The public hearing is scheduled for June 12, 2024 at 9:00 AM. You will be notified of any changes.

Please contact me should you have any questions. On behalf of the taxpayers of Kendall County, the Kendall Appraisal District Board of Directors and the District staff your continued support of the operations of the Kendall Appraisal District is appreciated.

Respectfully,



Nelia McNeal
Chief Appraiser

Enclosure

**KENDALL APPRAISAL DISTRICT
PROPOSED 2025 BUDGET
WITH LINE ITEM WORKSHEETS**

Budget-Financial Committee First Review	5/22/2024
Budget-Financial Committee Second Review	5/29/2024
Submitted To Board of Directors	6/12/2024
Public Hearing	6/12/2024
Budget Approved by Board of Directors	
Submitted To Taxing Units	

CORRECTED

Dear Sir or Madam,

The Kendall Appraisal District will hold a public hearing on the proposed 2025 Appraisal Budget

DATE: June 12, 2024
TIME: 9:00 AM
LOCATION: Kendall Appraisal District
118 Market Avenue,
Boerne, Texas 78006

A summary of the Appraisal District Proposed Appraisal budget follows:

Total amount of the proposed budget	\$	2,447,637
Total amount of increase from the current year's budget	\$	361,954
The number of employees compensated under the proposed budget		18
The number of employees compensated under the current budget		15

The budget is supported solely by payments from the local taxing units served by Kendall Appraisal District.

If approved by Kendall Appraisal District Board of Directors following the public hearing, the proposed budget will take effect automatically unless disapproved by the majority of the governing bodies of the county, school districts and cities served by Kendall Appraisal District.

Nelia McNeal

Chief Appraiser

2025

CORRECTED

Appraisal Allocations	2023 Levy			% of Levy	Allocation
Taxing Unit					
City of Boerne	16,114,021	167,392,598	91,21883388	8.781166	\$ 175,973.78
City of Fair Oaks	1,505,366	182,001,253	99,17966665	0.820333	\$ 16,439.41
Kendall County	39,134,663	144,371,956	78,67397762	21.32602	\$ 427,371.57
Miralomas MUD	588,634	182,917,985	99,67923035	0.320770	\$ 6,428.19
Blanco ISD	1,636,796	181,869,823	99,10804525	0.891955	\$ 17,874.69
Boerne ISD	108,311,077	75,195,541	40,97701871	59.02298	\$ 1,182,815.23
Comfort ISD	13,441,086	170,065,533	92,6754216	7.324578	\$ 146,783.89
Comal ISD	18,553	183,488,066	99,98988974	0.010110	\$ 202.61
Fred ISD	33,170	183,473,449	99,98192436	0.018076	\$ 362.23
Cow Creek	514,960	182,991,659	99,71937822	0.280622	\$ 5,623.64
KCWCID #1	496,435	183,010,184	99,72947315	0.270527	\$ 5,421.33
KCWCID #2A	1,278,415	182,228,204	99,3033412	0.696659	\$ 13,960.98
Kendall County MUD 1	433,444	183,073,175	99,76379927	0.236201	\$ 4,733.44
Levy	183,506,619				
Budget	2,003,991				\$ 2,003,991

2025
Collections Allocation

Entity	Parcels	Allocation
City of Boerne	8,895	44,104
City of Fair Oaks	-	-
Kendall County	32,419	160,742
Boerne ISD	32,569	161,486
Comfort ISD	9,207	45,651
Cow Creek	Special	22,173
KCWCID #1	1,473	7,304
KCWCID #2A		-
Kendall County MUD 1	230	1,140
Miralomas MUD	211	1,046

CORRECTED

Total Parcels	85,004	443,646
Budget	443,646	
Cost per parcel	4.958267	

Special	Budget-Cow Creek 5% of Levy=Amount to be allocated		
		443,646	22,173
			421,473
	Amount to be allocated divided by number of parcels		
		421,473	85,004
			4.958267

2025 PROPOSED BUDGET COMPARISON WITH THE 2024 BUDGET

Budgets Presented are for Appraisal and Collections Combined

CONNECTED

Expense Category/Line Item	Worksheet Page Number	2023		2024		2025 Proposed Budgets		\$ Variance 2024-2025	Percent Change 2024-2025
		Budgets	Budgets	Budgets	Budgets	Budgets	Budgets		
ADVERTISING	7	\$ 2,000	\$ 2,900	\$ 5,500	\$ 2,600			\$ 2,600	89.7%
APPRAISAL REVIEW BOARD	7	13,275	25,425	26,700	1,275			1,275	5.0%
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	7	1,040	1,040	1,240	200			200	19.2%
BONDS AND INSURANCE	8	10,162	10,162	10,162	-			-	0.0%
CAPITAL LEASE PAYMENTS-PRINCIPAL & INTEREST	8	-	-	-	-			-	0.0%
CAPITAL OUTLAY	8	2,500	2,500	7,500	5,000.00			5,000.00	200.0%
COMPENSATION PROVISION*	12	33,120	33,120	50,000	16,880.00			16,880.00	51.0%
COMPUTER	9	134,040	193,520	269,842	76,322.00			76,322.00	39.4%
DATA ACQUISITION	10	4,630	4,630	9,500	4,870.00			4,870.00	105.2%
HEALTH INSURANCE	6	169,824	180,438	192,887	12,449			12,449	6.9%
MEDICARE TAXES	5	12,858	14,567	15,488	921			921	6.3%
POSTAGE	10	35,743	40,132	82,861	42,730			42,730	106.5%
PRINTING AND IMAGING	11	13,350	13,350	46,015	32,665			32,665	244.7%
PROFESSIONAL FEES & CONSULTING	11	155,536	219,686	224,186	4,500			4,500	2.0%
REPAIRS AND MAINTENANCE-BUILDING	11	15,300	16,800	24,750	7,950			7,950	47.3%
REPAIRS AND MAINTENANCE-EQUIPMENT	11	1,500	1,500	5,000	3,500			3,500	233.3%
RETIREMENT	5	106,413	120,554	128,178	7,624			7,624	6.3%
SALARIES	4	886,778	1,004,615	1,120,148	115,533			115,533	11.5%
SOCIAL SECURITY	5	54,980	62,286	66,225	3,939			3,939	6.3%
STATE UNEMPLOYMENT TAXES	5	1,778	2,110	2,243	133			133	6.3%
SUBSCRIPTIONS/PUBLICATIONS	12	150	150	150	-			-	0.0%
SUPPLIES	12	14,377	14,377	25,270	10,893			10,893	75.8%
TELEPHONES	12	8,175	8,175	9,195	1,020			1,020	12.5%
TRAINING EXPENSE	13	23,071	23,071	31,666	8,595			8,595	37.3%
TRAVEL/VEHICLE EXPENSE	14	23,867	67,479	67,429	(50)			(50)	-0.1%
UTILITIES	14	8,950	9,800	12,000	2,200			2,200	22.4%
WORKER'S COMPENSATION	5	4,932	13,298	13,502	204			204	1.5%
TOTALS		\$ 1,738,350	\$ 2,085,683	\$ 2,447,637	\$ 361,953			\$ 361,953	17.4%

**KENDALL APPRAISAL DISTRICT
2025 PROPOSED TOTAL, APPRAISAL AND COLLECTIONS BUDGETS**

CORRECTED

Expense Category/Line Item	PROPOSED 2025 Total	PROPOSED 2025 Appraisal	PROPOSED 2025 Collections
ADVERTISING	\$ 5,500	\$ 5,125	\$ 375
APPRAISAL REVIEW BOARD	26,700	26,700	-
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	1,240	1,056	184
BONDS AND INSURANCE	10,162	5,878	4,284
CAPITAL/LEASE PAYMENTS-PRINCIPAL & INTEREST*	-	-	-
CAPITAL OUTLAY	7,500	6,000	1,500
COMPENSATION PROVISION	50,000	47,500	2,500
COMPUTER	269,842	221,859	47,983
DATA AQUISION	9,500	9,320	180
HEALTH INSURANCE	192,887	150,023	42,864
MEDICARE TAXES	15,488	11,917	3,571
POSTAGE	82,861	50,297	32,565
PRINTING, IMAGING AND RECORDS MANAGEMENT	46,015	25,612	20,403
PROFESSIONAL FEES	224,186	211,173	13,013
REPAIRS AND MAINTENANCE-BUILDING	24,750	19,800	4,950
REPAIRS AND MAINTENANCE-EQUIPMENT	5,000	3,500	1,500
RETIREMENT	128,178	98,623	29,555
SALARIES	1,120,148	918,521	201,627
SOCIAL SECURITY	66,225	50,955	15,270
STATE UNEMPLOYMENT TAXES	2,243	1,726	517
SUBSCRIPTIONS	150	120	30
SUPPLIES	25,270	22,730	2,540
TELEPHONES	9,195	8,000	1,195
TRAINING EXPENSE	31,666	26,189	5,477
TRAVEL/VEHICLE EXPENSE	67,429	60,686	6,743
UTILITIES	12,000	10,800	1,200
WORKER'S COMPENSATION	13,502	9,881	3,620
TOTALS	\$ 2,447,637	\$ 2,003,991	\$ 443,646