AGENDA ITEM SUMMARY

Agenda Date	July 8, 2025
Requested Action	APPROVE RESOLUTION NO. 2025-R44; A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE THE KENDALL APPRAISAL DISTRICT'S PROPOSED FISCAL YEAR 2026 APPRAISAL AND COLLECTIONS BUDGETS.
Contact Person	Sarah Buckelew, Finance Director
Background Information	A presentation will be made during the council meeting by Nelia McNeal, Chief Appraiser of the Kendall Appraisal District. The presentation will cover the Appraisal District's budget for the next fiscal year, as well as updates on operations. The Appraisal District provides appraisal as well as levy collection services for the City of Boerne. Attached is the FY 2026 proposed appraisal and collections budgets. Overall, the appraisal district is proposing an increase in their budget of $186,619 (7.8%) over last year. The City's allocation of the FY 2026 Appraisal District proposed budget is $182,737.53 for appraisal services, and $51,339 for collections services, for a total of $234,076.53. This represents an increase of $13,998.75 over last year's allocation. There are 13 taxing entities that share an allocation of the appraisal budget, of which Boerne's allocation percentage for appraisal services is 8.78%. The City's allocation is based on total Levy in dollars, and the City's allocation has remained the same from last year. There are 10 taxing entities that share an allocation of the collections budget, which is billed based on a cost per parcel billed. The proposed cost is $5.77 per parcel, which is a $0.81 increase per parcel over last year.
Strategic Alignment	C3- Collaborating with community partners to enhance quality of life.
Financial Considerations	The proposed cost to the City for services provided by Kendall Appraisal District for FY 2026 is $234,077.

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Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	None, Kendall County is the only provider of these services.
Supporting Documents	Resolution No. 2025-R44 Kendall Appraisal District Budget for 2026