

KENDALL APPRAISAL DISTRICT

PROPOSED 2026 BUDGET

WITH LINE ITEM WORKSHEETS

Budget-Financial Committee First Review	3/17/2025
Budget-Financial Committee Second Review	4/22/2025
Submitted To Board of Directors	6/2/2025
Public Hearing	6/11/2025
Budget Approved by Board of Directors	Sept.
Submitted To Taxing Units	

KENDALL APPRAISAL DISTRICT

2026 PROPOSED BUDGET

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KENDALL APPRAISAL DISTRICT**2025 Approved Budget**

Expense Category/Line Item	2025
	Budgets
ADVERTISING	\$ 5,500
APPRAISAL REVIEW BOARD	26,700
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	1,240
BONDS AND INSURANCE	10,162
CAPITAL/LEASE PAYMENTS-PRINCIPAL & INTEREST*	-
CAPITAL OUTLAY	5,000
COMPENSATION PROVISION	50,000
COMPUTER	269,842
DATA AQUISITION	8,300
HEALTH INSURANCE	192,887
MEDICARE TAXES	14,610
POSTAGE	82,861
PRINTING, IMAGING AND RECORDS MANAGEMENT	46,015
PROFESSIONAL FEES	224,186
REPAIRS AND MAINTENANCE-BUILDING	63,120
REPAIRS AND MAINTENANCE-EQUIPMENT	5,000
RETIREMENT	120,911
SALARIES	1,057,590
SOCIAL SECURITY	62,471
STATE UNEMPLOYMENT TAXES	479
SUBSCRIPTIONS	150
SUPPLIES	25,270
TELEPHONES	9,195
TRAINING EXPENSE	31,666
TRAVEL/VEHICLE EXPENSE	67,479
UTILITIES	12,000
WORKER'S COMPENSATION	14,555
TOTALS	\$ 2,407,189

2026 PROPOSED BUDGET COMPARISON WITH THE 2024 & 2025 BUDGET

Budgets Presented are for Appraisal and Collections Combined

Expense Category/Line Item	Worksheet Page Number	2024 Budgets	2025 Budgets	2026 Proposed Budgets	\$ Variance 2025-2026	Percent Change 2025-2026
ADVERTISING	7	\$ 2,900	\$ 5,500	\$ 5,900	\$ 400	7.3%
APPRAISAL REVIEW BOARD	7	25,425	26,700	26,700	\$ -	0.0%
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	7	1,040	1,240	1,640	\$ 400	32.3%
BONDS AND INSURANCE	8	10,162	10,162	10,237	\$ 75	0.7%
BUILDING ADDITION-PROFESSIONAL FEES & CONSULTING	11			45,000	\$ 45,000	100.0%
CAPITAL LEASE PAYMENTS-PRINCIPAL & INTEREST	8	-	-	-	\$ -	
CAPITAL OUTLAY	8	2,500	5,000	5,000	\$ -	0.0%
COMPENSATION PROVISION*	12	33,120	50,000	65,000	\$ 15,000	30.0%
COMPUTER	9	193,520	269,842	289,730	\$ 19,888	7.4%
DATA AQUISION	10	4,630	8,300	9,500	\$ 1,200	14.5%
HEALTH INSURANCE	6	180,438	192,887	224,622	\$ 31,735	16.5%
MEDICARE TAXES	5	14,567	14,610	16,127	\$ 1,517	10.4%
POSTAGE	10	40,132	82,861	111,411	\$ 28,550	34.5%
PRINTING AND IMAGING	11	13,350	46,015	46,015	\$ -	0.0%
PROFESSIONAL FEES & CONSULTING	11	219,686	224,186	237,535	\$ 13,349	6.0%
REPAIRS AND MAINTENANCE-BUILDING	11	16,800	63,120	31,550	\$ (31,570)	-50.0%
REPAIRS AND MAINTENANCE-EQUIPMENT	11	1,500	5,000	5,000	\$ -	0.0%
RETIREMENT	5	120,554	120,911	133,462	\$ 12,551	10.4%
SALARIES	4	1,004,615	1,057,590	1,112,187	\$ 54,597	5.2%
SOCIAL SECURITY	5	62,286	62,471	68,956	\$ 6,485	10.4%
STATE UNEMPLOYMENT TAXES	5	2,110	479	556	\$ 77	16.1%
SUBSCRIPTIONS/PUBLICATIONS	12	150	150	150	\$ -	0.0%
SUPPLIES	12	14,377	25,270	25,770	\$ 500	2.0%
TELEPHONES	12	8,175	9,195	9,195	\$ -	0.0%
TRAINING EXPENSE	13	23,071	31,666	38,900	\$ 7,234	22.8%
TRAVEL/VEHICLE EXPENSE	14	67,479	67,479	47,429	\$ (20,050)	-29.7%
UTILITIES	14	9,800	12,000	12,000	\$ -	0.0%
WORKER'S COMPENSATION	5	13,298	14,555	14,236	\$ (319)	-2.2%
TOTALS		\$ 2,085,683	\$ 2,407,189	\$ 2,593,808	\$ 186,619	7.8%

KENDALL APPRAISAL DISTRICT
2026 PROPOSED TOTAL, APPRAISAL AND COLLECTIONS BUDGETS

Expense Category/Line Item	PROPOSED 2026 Total	PROPOSED 2026 Appraisal	PROPOSED 2026 Collections
ADVERTISING	\$ 5,900	\$ 5,485	\$ 415
APPRAISAL REVIEW BOARD	26,700	26,700	-
BOARD OF DIRECTORS' MTG/CHIEF APPRAISER	1,640	1,376	264
BONDS AND INSURANCE	10,237	5,938	4,299
BUILDING ADDITION-PROFESSIONAL FEES & CONSULTING	45,000	36,000	9,000
CAPITAL/LEASE PAYMENTS-PRINCIPAL & INTEREST*	-	-	-
CAPITAL OUTLAY	5,000	4,000	1,000
COMPENSATION PROVISION	65,000	61,750	3,250
COMPUTER	289,730	231,784	57,946
DATA AQUISITION	9,500	9,320	180
HEALTH INSURANCE	224,622	180,946	43,677
MEDICARE TAXES	16,127	12,658	3,468
POSTAGE	111,411	76,847	34,565
PRINTING, IMAGING AND RECORDS MANAGEMENT	46,015	25,612	20,403
PROFESSIONAL FEES	237,535	214,478	23,057
REPAIRS AND MAINTENANCE-BUILDING	31,550	25,240	6,310
REPAIRS AND MAINTENANCE-EQUIPMENT	5,000	3,500	1,500
RETIREMENT	133,462	104,758	28,704
SALARIES	1,112,187	872,984	239,203
SOCIAL SECURITY	68,956	54,125	14,831
STATE UNEMPLOYMENT TAXES	556	436	120
SUBSCRIPTIONS	150	120	30
SUPPLIES	25,770	23,180	2,590
TELEPHONES	9,195	8,000	1,195
TRAINING EXPENSE	38,900	31,120	7,780
TRAVEL/VEHICLE EXPENSE	47,429	42,686	4,743
UTILITIES	12,000	10,800	1,200
WORKER'S COMPENSATION	14,236	11,174	3,062
TOTALS	\$ 2,593,808	\$ 2,081,017	\$ 512,791

2026
WAGE COMPENSATION ADJUSTMENTS

						2025 Adjustments								
Appr %	Coll %	Employee Name	Year Hired	Years of Service	2023 Step No.	Salaries As Of 12/31/2025	COLA Adj. 0.025	Base As Of 1/1/2025	Eval. 0.025% Merit	% Adj From 2024 Base Salary	Total Salaries Proposed 2026	Appr	Coll	
85%	15%	McNeal, Nelia	2022	4	-	113,631	2,841	116,472	2,841	0	119,313	101,416	17,897	
100%	0%	Appraiser	VAC		-	70,000	1,750	71,750	1,750	0	70,000	70,000	0	
15%	85%	Havard, Amber	2023	3	-	55,000	1,375	56,375	1,375	0	57,750	8,663	49,088	
100%	0%	Villanueva, Joel	2024	2	-	43,000	1,075	44,075	1,075	0	45,150	45,150	0	
90%	10%	Pfeiffer, Lanell	2020	6	-	82,222	2,056	84,278	2,056	0	86,333	77,700	8,633	
15%	85%	Klein, Cindy	2006	20	-	61,624	1,541	63,165	1,541	0	64,705	9,706	54,999	
15%	85%	Rivera, Crystal	2021	5	-	81,491	2,037	83,528	2,037	0	85,566	12,835	72,731	
100%	0%	Smith, Miranda	2024	1	-	50,925	1,273	52,198	1,273	0	53,471	53,471	0	
80%	20%	Nini, Katherine	2023	2	-	56,741	1,419	58,160	1,419	0	59,578	47,662	11,916	
90%	10%	Grobe, Renea	2016	9	-	56,000	1,400	57,400	1,400	0	58,800	52,920	5,880	
50%	50%	Receptionist/Data Entry	VAC	-		-	0	0	0	0	0	0	0	
100%	0%	Thompson, Melanie	2024	2	-	50,925	1,273	52,198	1,273	0	53,471	53,471	0	
100%	0%	Senior Appraiser	VAC		-	58,500	1,463	59,963	1,463	0	61,425	61,425	0	
80%	20%	Reese, Nadine	2023	3	-	43,000	1,075	44,075	1,075	0	45,150	36,120	9,030	
80%	20%	Hickman, Julie	2024	2	-	43,000	1,075	44,075	1,075	0	45,150	36,120	9,030	
100%	0%	Nunez, Claudia	2023	3	-	47,500	1,188	48,688	1,188	0	49,875	49,875	0	
100%	0%	Fernandez, Maria	2025	1	-	43,000	1,075	44,075	1,075	0	45,150	45,150	0	
100%	0%	Koster, Jeff	2025	1		46,000	1,150	47,150	1,150		48,300	48,300		
100%	0%	Malcum, Jordon	2025	1	-	60,000	1,500	61,500	1,500	0	63,000	63,000	0	
TOTALS				65	-	1,057,590	26,564	1,089,123	\$ 21,651	0	1,112,187	872,984	239,203	

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

2026

Retirement, Social Security, Medicare, Unemployment Insurance and Workers' Compensation Insurance															
Appr %	Coll %	Employee Name	Total Salaries Proposed 2026	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%	McNeal, Nella	119,313	14,318	12,170	2,148	7,397	6,288	1,110	1,730	1,471	260	9,552	7,758	1,369
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	57,750	6,930	1,040	5,891	3,581	537	3,043	837	126	712	4,418	663	3,755
100%	0%	Villanueva, Joel	45,150	5,418	5,418	-	2,799	2,799	-	655	655	-	3,454	3,454	-
90%	10%	Pfeiffer, Lanell	86,333	10,360	9,324	1,036	5,353	4,817	535	1,252	1,127	125	6,604	5,944	660
15%	85%	Klein, Cindy	64,705	7,765	1,165	6,600	4,012	602	3,410	938	141	797	4,950	742	4,207
15%	85%	Rivera, Crystal	85,566	10,268	1,540	8,728	5,305	796	4,509	1,241	186	1,055	6,546	982	5,564
100%	0%	Smith, Miranda	53,471	6,417	6,417	-	3,315	3,315	-	775	775	-	4,091	4,091	-
80%	20%	Nini, Katherine	59,578	7,149	5,719	1,430	3,694	2,955	739	864	691	173	4,558	3,646	912
90%	10%	Grobe, Renea	58,800	7,056	6,350	706	3,646	3,281	365	853	767	85	4,498	4,048	85
50%	50%	Receptionist/Data Entry	-	-	-	-	-	-	-	-	-	-	-	-	-
100%	0%	Thompson, Melanie	53,471	6,417	6,417	-	3,315	3,315	-	775	775	-	4,091	4,091	-
100%	0%	Senior Appraiser	61,425	7,371	7,371	-	3,808	3,808	-	891	891	-	4,699	4,699	-
80%	20%	Reese, Nadine	45,150	5,418	4,334	1,084	2,799	2,239	560	655	524	131	3,454	2,763	691
80%	20%	Hickman, Julie	45,150	5,418	4,334	1,084	2,799	2,239	560	655	524	131	3,454	2,763	691
100%	0%	Nunez, Claudia	49,875	5,985	5,985	-	3,092	3,092	-	723	723	-	3,815	3,815	-
100%	0%	Fernandez, Maria	45,150	5,418	5,418	-	2,799	2,799	-	655	655	-	3,454	3,454	-
100%	0%	Koster, Jeff	48,300	5,796	5,796	-	2,995	2,995	-	700	700	-	3,695	3,695	-
100%	0%	Malcum, Jordon	63,000	7,560	7,560	-	3,906	3,906	-	914	914	-	4,820	4,820	-
65%	35%	Merit	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS			\$ 1,112,187	133,462	104,758	28,704	\$ 68,956	\$ 54,125	\$ 14,831	\$ 16,127	\$ 12,658	\$ 3,468	\$ 85,507	\$ 66,783	\$ 17,935

Total salaries applicable to SSI: \$ 1,112,187

Texas Workforce Commission and Workers' Compensation																	
Appr %	Coll %	Employee Name	Total Salaries Proposed 2026	State Unemployment Ins.			Workers' Compensation Insurance								Total	Appr	Coll
				Rate 0.0005%	Appr	Coll	Rate 0.87	Appr	Coll	Rate 0.41	Appr	Coll					
85%	15%	McNeal, Nelia	119,313	60	51	9	1,038	882	156	489	416	73	1,527	1,298	229		
100%	0%	Appraiser	70,000	35	35	-	609	609	-	287	287	-	896	896	-		
15%	85%	Havard, Amber	57,750	29	4	25	502	75	427	237	36	201	739	111	628		
100%	0%	Villanueva, Joel	45,150	23	23	-	393	393	-	185	185	-	578	578	-		
90%	10%	Pfeiffer, Lanell	86,333	43	39	4	751	676	75	354	319	35	1,105	995	111		
15%	85%	Klein, Cindy	64,705	32	5	27	563	84	478	265	40	225	828	124	704		
15%	85%	Rivera, Crystal	85,566	43	6	36	744	112	633	351	53	298	1,095	164	931		
100%	0%	Smith, Miranda	53,471	27	27	-	465	465	-	219	219	-	684	684	-		
80%	20%	Nini, Katherine	59,578	30	24	6	518	415	104	244	195	49	763	610	153		
90%	10%	Grobe, Renea	58,800	29	26	3	512	460	51	241	217	24	753	677	75		
50%	50%	Receptionist/Data Entry	-	-	-	-	-	-	-	-	-	-	-	-	-		
100%	0%	Thompson, Melanie	53,471	27	27	-	465	465	-	219	219	-	684	684	-		
100%	0%	Senior Appraiser	61,425	31	31	-	534	534	-	252	252	-	786	786	-		
80%	20%	Reese, Nadine	45,150	23	18	5	393	314	79	185	148	37	578	462	116		
80%	20%	Hickman, Julie	45,150	23	18	5	393	314	79	185	148	37	578	462	116		
100%	0%	Nunez, Claudia	49,875	25	25	-	434	434	-	204	204	-	638	638	-		
100%	0%	Fernandez, Maria	45,150	23	23	-	393	393	-	185	185	-	578	578	-		
100%	0%	Malcum, Jordon	63,000	32	32	-	548	548	-	258	258	-	806	806	-		
100%	0%	Koster, Jeff	48,300	24	24	-	420	420	-	198	198	-	618	618	-		
65%	35%	Merit		-	-	-	-	-	-	-	-	-	-	-	-		
TOTALS			\$ 1,112,187	\$ 556	\$ 436	\$ 120	\$ 9,676	\$ 7,595	\$ 2,081	\$ 4,560	\$ 3,579	\$ 981	\$ 14,236	\$ 11,174	\$ 3,062		

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%	McNeal, Nelia	119,313	11,782	483	-	214	12,479	10,607	1,872
100%	0%	Appraiser	70,000	11,782	483	-	214	12,479	12,479	-
15%	85%	Havard, Amber	57,750	11,782	483	-	214	12,479	1,872	10,607
100%	0%	Villanueva, Joel	45,150	11,782	483	-	214	12,479	12,479	-
90%	10%	Pfeiffer, Lanell	86,333	11,782	483	-	214	12,479	11,231	1,248
15%	85%	Klein, Cindy	64,705	11,782	483	-	214	12,479	1,872	10,607
15%	85%	Rivera, Crystal	85,566	11,782	483	-	214	12,479	1,872	10,607
100%	0%	Smith, Miranda	53,471	11,782	483	-	214	12,479	12,479	-
80%	20%	Nini, Katherine	59,578	11,782	483	-	214	12,479	9,983	2,496
90%	10%	Grobe, Renea	58,800	11,782	483	-	214	12,479	11,231	1,248
50%	50%	Receptionist/Data Entry	-			-		-	-	-
100%	0%	Thompson, Melanie	53,471	11,782	483	-	214	12,479	12,479	-
100%	0%	Senior Appraiser	61,425	11,782	483	-	214	12,479	12,479	-
80%	20%	Reese, Nadine	45,150	11,782	483	-	214	12,479	9,983	2,496
80%	20%	Hickman, Julie	45,150	11,782	483	-	214	12,479	9,983	2,496
100%	0%	Nunez, Claudia	49,875	11,782	483	-	214	12,479	12,479	-
100%	0%	Fernandez, Maria	45,150	11,782	483	-	214	12,479	12,479	-
100%	0%	Koster, Jeff	48,300	11,782	483		214	12,479	12,479	
100%	0%	Malcum, Jordon	63,000	11,782	483	-	214	12,479	12,479	-
TOTALS			\$ 1,112,187	\$ 212,076	\$ 8,694	\$ -	\$ 3,852	\$ 224,622	\$ 180,946	\$ 43,677

Advertising								
	2024	2025	2026	% 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								
	2024	2025	2026	% Appraisal	% Collections			
Travel	\$ 1,000	\$ -	\$ 500	100%	0%	MILEAGE		
Meals Provided at Meetings	50	200	200	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	\$ 26,700					

Adjustment Factor

100% \$ 26,700

BOARD OF DIRECTORS/CHIEF APPRAISER EXPENSE

BOARD OF DIRECTORS

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Seminars	\$ 500	\$ 500	\$ 500	90%	10%		\$ 450	\$ 50
Bd Mtgs-Meals/Refreshments	140	140	140	90%	10%		\$ 126	14
Sub-Total	\$ 640	\$ 640	\$ 640				\$ 576	\$ 64

CHIEF APPRAISER	2024	2025	2026	% 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	\$ 1,640				\$ 1,376	\$ 264

Adjustment Factor

100% \$ 1,640 \$ 1,376 \$ 264

BONDS AND INSURANCE

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Bonds	\$ 3,047	\$ 3,047	\$ 3,047	0%	100%	Bonds required by taxing units	\$ -	\$ 3,047
COBRA	-	-	-	85%	15%		-	-
TASB Membership	-	-	-	80%	20%		-	-
General Liability	325	325	400	80%	20%		320	80
Deductible General Liability	-	-	-	80%	20%		-	-
Professional Liability	675	675	675	80%	20%		540	135
Professional Liability Deductible	-	-	-	80%	20%		-	-
Crime Ins-Public Emp dishonesty	375	375	375	80%	20%		300	75
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	-	-	-	80%	20%	Building and Contents		
Boilers and Machinery	-	-	-	80%	20%	Not applicable		
Vehicle Insurance	-	-	-	90%	10%	Four vehicles		
Liability	800	800	800	90%	10%		720	80
Physical Damage	1,060	1,060	1,060	90%	10%		954	106
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	\$ 10,237				\$ 5,938	\$ 4,299

Adjustment Factor

100%

\$ 10,237

\$ 5,938 \$ 4,299

CAPITAL/LEASE PAYMENTS

PRINCIPAL	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Appraisal and Collection Software	\$ -	\$ -	\$ -	65%	35%		\$ -	\$ -
Vehicles*	-	-	-	90%	10%		-	-
Sub-Total	-	\$ -	\$ -				\$ -	\$ -

INTEREST	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Appraisal and Collection Software		\$ -	\$ -	65%	35%		\$ -	\$ -
Vehicles	-	-	-	90%	10%		-	-
Sub-Total	\$ -	-	\$ -				\$ -	\$ -
TOTAL	\$ -	-	\$ -				\$ -	\$ -

Adjustment Factor

100%

\$ -

\$ - \$ -

CAPITAL OUTLAY

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Office Furniture/Yard improvements	\$ 2,500	\$ 2,500	\$ 5,000	80%	20%	Desks and chairs	\$ 4,000	\$ 1,000
TOTAL	\$ 2,500	\$ 2,500	\$ 5,000				\$ 4,000	\$ 1,000

Adjustment Factor

100%

\$ 5,000

\$ 4,000 \$ 1,000

COMPUTER

Computer Hardware/Software/Equipment

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Anti-Virus Protection	\$ 500	\$ 500	\$ 1,575	95%	5%	(BIS) Trend Micro	\$ 1,496	\$ 79
ADA Compliance			\$ 1,560	100%			\$ 1,560	
Deed Records Retrieval	-	-	-	100%	0%		-	-
IT Support and Maintenance	8,000	7,025	11,680	65%	35%	BIS (Calc % maint cost software maint cost)	7,592	4,088
Server-Main	-	-	7,800				7,800	
Warranties	860	860	860	65%	35%	BIS	559	301
System Server Upgrades/Replacement/Bkup	-	-	-	65%	35%	BIS	-	-
CPU/Laptop/Maintenance/Replacement	2,500	-	-	89%	11%		-	-
Security Repairs and Maintenance	800	-	-	94%	6%	Maint of security system	-	-
Scanner	-	2,000	2,000	0%	100%		-	2,000
Time Clock Maintenance	160	160	516	90%	10%	Annual maintenace and support.	464	52
Quick Books Payroll Software	610	700	3,240	90%	10%	Annual update (payroll/desktop)	2,916	324
Sub-Total	\$ 13,430	\$ 11,245	\$ 29,231				\$ 22,388	\$ 6,843
Office Equipment Leases								
COMPUTER STATION & SERVER LEASE	-	36,300	59,905	90%	10%	BIS LEASE EQUIP & SERVER	\$ 53,915	\$ 5,991
Copier-Lease	\$ 3,360	\$ 3,360	\$ 15,060	90%	10%	documation leasing	\$ 13,554	\$ 1,506
Copier-Excess copies	100	100	-	90%	10%		-	-
Postage meter-lease	2,524	9,160	3,500	90%	10%	quadiant leasing	3,150	350
Sub-Total	\$ 5,984	\$ 12,620	\$ 78,465				\$ 70,619	\$ 7,847

Appraisal & Collection Software Support

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Software Support & Maintenance								
PACS Appraisal	\$ 32,751	\$ 36,262	\$ 42,936	100%	0%	13 Appraisal user licenses (True Auto.)	\$ 42,936	\$ -
PACS Collections	16,374	21,376	-	0%	100%	3 User licenses (True Automation)		-
Truth in Taxation Software-Collections	710	4,016	3,150	0%	100%	True Automation		3,150
Collections-Website Collection	-	-	-	0%	100%	True Automation online payments maint.	-	-
Sub-Total	\$ 49,835	\$ 61,654	\$ 46,086				\$ 42,936	\$ 3,150
Mapping and Other								
Pictometry and Supporting Software	\$ 31,000	\$ 35,000	\$ 35,000	100%	0%	Aerial Photo.-Annual Pymt 3 yrs no interest	35,000	-
Pictometry Interface Maintenance				100%	0%		-	-
GIS Quarterly Maintenance	15,000	13,440	22,850	100%	0%	BIS	22,850	-
Internet Property Search Hosting & Admin	3,000	2,100	4,150	90%	10%	Access to Internet (BIS)	3,735	415
GIS Maps Online	2,400	2,800	-	90%	10%	(BIS) Mapping access to Internet	-	-
Website, Email and FTP	4,200	5,127	9,345	90%	10%	(BIS) Maintenance	8,411	935
Online Appeals Software & Maintenance	2,400	2,840	5,600	100%	0%	(BIS) Required by Tax Code 41.415	5,600	-
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	2,000	6,250	-	90%	10%	(TA) Internal access to mapping 14@\$100	-	-
GIS Appraiser Maintenance	424	-	-	100%	0%	(TA) One maintenance only	-	-
Signature Pad Devices	1,367	1,624	-	90%	10%	(TA) 5-Support digital signature pads @\$224	-	-
Digital Signature Pad/Licenses	-	-	-	100%	0%		-	-
Notebook Purchase for Appraisal Field Work	-	-	-	100%	0%	Viewing maps on internet in field.	-	-
Workstation Backup	-	2,520	-	100%	0%	BIS	-	-
Hardware/Software upgrades	3,000	-	-	100%	0%	Hardware and/or software replace/updgrade	-	-
Sub-Total	\$ 64,791	\$ 71,701	\$ 76,945				75,596	1,350
TOTAL	\$ 134,040	\$ 157,220	\$ 230,727				\$ 211,538	\$ 19,189

Adjustment Factor

100%

\$ 289,730

\$ 231,784 \$ 57,946

DATA ACQUISITION								
	2024	2025	2026	% 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	1,500	7,200	100%	0%	Commercial and residential	7,200	-
Property Tax Code & Property Law	230	230	600	70%	30%		420	180
Subtotal	\$ 3,430	\$ 3,430	\$ 9,500			Subtotal	\$ 9,320	\$ 180
Real Estate Information Services	1,200	1,200	-	100%	0%	Quarterly Fees	-	-
Subtotal	\$ 1,200	\$ 1,200	\$ -			Subtotal	-	-
TOTAL	\$ 4,630	\$ 4,630	\$ 9,500				\$ 9,320	\$ 180

Adjustment Factor

100% \$ 9,500 \$ 9,320 \$ 180

POSTAGE								
	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Appraisal Notices	\$ 5,300	\$ 7,500	\$ 10,920	100%	0%	Estimate mail 14,000 pcs.	\$ 10,920	\$ -
Appraisal Review Board	1,550	1,550	45,000	100%	0%	Hearing Notices, Orders (certified mail)	45,000	-
Personal Property Renditions/Penalties	811	10000	7,300	100%	0%	2,500 pcs.	7,300	-
Sales Letters	206	216	1,650	100%	0%	Only Commercial and Farm/Ranch	1,650	-
Exemptions Applications	170	170	2,920	100%	0%	300 pcs.	2,920	-
Ag Applications	907	952	952	100%	0%		952	-
Ag Survey	242	254	254	100%	0%		254	-
Tax Statements	10,500	11,500	31,200	0%	100%	40,000 statements	-	31,200
Delinquent Notices	1,489	1,489	-	0%	100%		-	-
Office Correspondence	1,500	1,500	1,500	70%	30%		1,050	450
Quadiant Mail	3,000	5,000	9,715	70%	30%	Estimate 550 pcs. @ \$5.79/pc postage	6,801	2,915
State Notifications		0	-	70%	30%		-	-
TOTAL	\$ 25,675	\$ 40,131	\$ 111,411				\$ 76,847	\$ 34,565

Adjustment Factor

100% \$ 111,411 \$ 76,847 \$ 34,565

PRINTING, IMAGING, RECORDS MANAGEMENT								
	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Tax Statements	\$ 7,500	\$ 7,500	\$ 20,000	0%	100%	40,000 Statements/VARIVERGE	\$ -	\$ 20,000
Delinquent Notices	350	350	-	0%	100%	2,500 envelopes and notices	-	-
Subtotal	\$ 7,850	\$ 7,850	\$ 20,000			Subtotal	\$ -	\$ 20,000
Appraisal Notices	\$ 3,000	\$ 3,000	\$ 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	\$ 5,000	\$ 24,000			Subtotal	\$ 24,000	
Imaging Historical Data	500	500	500	80%	20%		400	100
Destruction Non-Permanent Records	-	-	1,515	80%	20%		1,212	303
Subtotal	\$ 500	\$ 500	\$ 2,015			Subtotal	\$ 1,612	\$ 403
TOTAL	\$ 13,350	\$ 13,350	\$ 46,015				\$ 25,612	\$ 20,403

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

PROFESSIONAL FEES								
	2024	2024	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collections
Litigation	\$ 40,000	\$ 40,000	\$ 40,000	100%	0%	Litigation & Arbitration related expenses	\$ 40,000	\$ -
Legal	4,800	10,000	15,000	90%	10%	Retainer \$150/mo. Misc. \$250/mo +10%	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	10,000	20,000	50%	50%	Annual audit of District based off 22 aud	10,000	10,000
Accounting Assistance	250	1,000	2,500	80%	20%	Assistance with Accounting Software	2,000	500
Subcontractor Appraisal Groups	85,000	50,000	40,000	100%	0%	Industrial Appraisal & Commercial	40,000	-
Mapping/GIS	1,000	1,000	1,000	100%	0%	Training/assistance in base map	1,000	-
Bank Services Charges	7,151	7,151	13,500	30%	70%	Serv. chgs. due to low int rates. Inc 5%	4,050	9,450
PVS Appeal	4,800	-	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	\$ 223,186	\$ 237,535				\$ 214,478	\$ 23,057

Adjustment Factor
100% \$ 237,535 \$ 214,478 \$ 23,057

REPAIRS AND MAINTENANCE-BUILDING								
	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Cleaning Services	\$ 8,000	\$ 8,000	\$ 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	80%	20%	Engineering & Design	36,000	9,000
Lawn Care	3,300	3,300	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	\$ 16,800	\$ 31,550				\$ 25,240	\$ 6,310

Adjustment Factor
100% \$ 31,550 \$ 25,240 \$ 6,310

REPAIRS AND MAINTENANCE-EQUIPMENT								
	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Maintenance on Equipment	\$ 1,500	\$ 1,500	\$ 5,000	70%	30%	Unscheduled maintenance, equip. older	\$ 3,500	\$ 1,500
Total	\$ 1,500	\$ 1,500	\$ 5,000				\$ 3,500	\$ 1,500

Adjustment Factor
100% \$ 5,000 \$ 3,500 \$ 1,500

COMPENSATION PROVISIONS

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Temporary	\$ 24,920	\$ 24,920	\$ 65,000	95%	5%	Temporary employees	\$ 61,750	\$ 3,250
Sick Leave	7,000	7,000	-	85%	15%	Sick Leave paid at retirement	-	-
Over Time	1,200	1,200	-	90%	10%	Paid in lieu of comp time	-	-
TOTAL	\$ 33,120	\$ 33,120	\$ 65,000				\$ 61,750	\$ 3,250

Adjustment Factor

100% \$ 65,000 \$ 61,750 \$ 3,250

SUBSCRIPTIONS/PUBLICATIONS

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Newspapers	\$ 100	\$ 100	\$ 100	80%	20%	Newspapers 1 local	\$ 80	\$ 20
State Purchasing CO-OP	50	50	50	80%	20%	Allows purchases through State	40	10
TOTAL	\$ 150	\$ 150	\$ 150				\$ 120	\$ 30

Adjustment Factor

100% \$ 150 \$ 120 \$ 30

SUPPLIES

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Computer/Office Machines	\$ 5,500	\$ 5,500	\$ 15,000	90%	10%	Paper, ribbons, toner, tapes	\$ 13,500	\$ 1,500
Uniforms	500	500	1,000	90%	10%	Replacement or new uniforms	900	100
Copies of Renditions	200	200	200	100%	0%	600 copies of 7 page forms	200	-
Copies of Ag Applications	950	950	950	100%	0%	1,500 copies of 9 page form	950	-
Copies of Overlap Advisory Notice	-	-	-	100%	0%		-	-
Appraisal Review Board	320	320	320	100%	0%	Envelopes and other supplies	320	-
Accounting	600	600	1,000	95%	5%	Paper, checks, envelopes, etc.	950	50
Office	3,755	3,755	5,000	95%	5%	Paper, pens, envelopes, misc.	4,750	250
Small office equip (less than \$500)	2,300	2,300	2,300	70%	30%		1,610	690
Mapping	-	-	-	100%	0%		-	-
Delinquent Tax Notices	252	252	-	0%	100%		-	-
TOTAL	\$ 14,377	\$ 14,377	\$ 25,770				\$ 23,180	\$ 2,590

Adjustment Factor

100% \$ 25,770 \$ 23,180 \$ 2,590

TELEPHONES

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Security Monitoring	\$ 475	\$ 475	\$ 475	80%	20%	GVTC	\$ 380	\$ 95
Internet Access	1,000	1,000	1,300	80%	20%	Inc 2 static IP Addresses w/ GVTC	1,040	260
Internet Access Mobile Devices	1,300	1,300	1,300	100%	0%	Tablets-Internet access in field AT&T	1,300	-
Long Distance	500	500	500	80%	20%	GVTC	400	100
Mobile Phones Allowance	1,200	1,200	1,920	100%	0%	10Apr @ \$10/mo, 2 @ \$30/mo	1,920	-
Office Phones	3,200	3,200	3,200	80%	20%	GVTC	2,560	640
Telephone Equipment Repairs	500	500	500	80%	20%		400	100
TOTAL	\$ 8,175	\$ 8,175	\$ 9,195				\$ 8,000	\$ 1,195

Adjustment Factor

100% \$ 9,195 \$ 8,000 \$ 1,195

TRAINING EXPENSE

Employee Education - Travel/Lodging/Registrations/Dues/Memberships								
State Mandated	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
State Required Certification Courses	\$ 1,000	\$ 1,000	\$ 1,000	80%	20%		\$ 800	\$ 200
State Exam Review Courses	300	300	300	100%	0%		300	-
USPAP Refresher Course	600	600	600	100%	0%		600	-
TDLR Appraisal and Collections Lic.	405	405	750	60%	40%	9 @ 45 renewal, 3 @100	450	300
Lodging - State Courses	2,400	2,400	2,400	70%	30%		1,680	720
Per Diem - State Courses	864	864	864	72%	28%		622	242
Travel - State Courses	-	-	-	\$ -				
Sub-Total	\$ 5,569	\$ 5,569	\$ 5,914				\$ 4,452	\$ 1,462

Dues & Memberships - State & Local								
	2024	2025	2026	% 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	100	110	100%	0%		110	-
Sub-Total	\$ 1,900	\$ 1,900	\$ 1,910				\$ 1,730	\$ 180

Seminars/Conferences								
Dues	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
TAAD Annual Conference	\$ 1,500	\$ 1,500	\$ 4,620	100%	0%	4 person at 1155	\$ 4,620	\$ -
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	800	4,620	67%	33%	4 persons at 1155	3,095	1,525
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	5,700	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	\$ 15,400	\$ 23,640				\$ 19,825	\$ 3,815

Lodging includes all taxes and parking.

Records Management Training								
	2024	2025	2026	% 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				\$ 26,189	\$ 5,477

Adjustment Factor

100%

\$ 38,900
\$ 38,900

\$ 31,120 \$ 7,780

	2024	2025	2026	% 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

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

	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

	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

2024

	2024	2025	2026	% Appraisal	% Collections	Comment/Explanation	Appraisal	Collection
Electricity	\$ 6,150	\$ 7,000	\$ 8,250	90%	10%		\$ 7,425	\$ 825
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	\$ 12,000				\$ 10,800	\$ 1,200

100%	\$ 12,000	\$ 10,800	\$ 1,200
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2026

Appraisal Allocations					
Taxing Unit	2024 Levy			% of Levy	Allocation
City of Boerne	16,114,021	167,392,598	91.21883388	8.781166	\$ 182,737.53
City of Fair Oaks	1,505,366	182,001,253	99.17966665	0.820333	\$ 17,071.27
Kendall County	39,134,663	144,371,956	78.67397762	21.32602	\$ 443,798.07
Miralomas MUD	588,634	182,917,985	99.67923035	0.320770	\$ 6,675.27
Blanco ISD	1,636,796	181,869,823	99.10804525	0.891955	\$ 18,561.73
Boerne ISD	108,311,077	75,195,541	40.97701871	59.02298	\$ 1,228,278.05
Comfort ISD	13,441,086	170,065,533	92.6754216	7.324578	\$ 152,425.69
Comal ISD	18,553	183,488,066	99.98988974	0.010110	\$ 210.40
Fred ISD	33,170	183,473,449	99.98192436	0.018076	\$ 376.16
Cow Creek	514,960	182,991,659	99.71937822	0.280622	\$ 5,839.79
KCWCID #1	496,435	183,010,184	99.72947315	0.270527	\$ 5,629.71
KCWCID #2A	1,278,415	182,228,204	99.3033412	0.696659	\$ 14,497.59
Kendall County MUD 1	433,444	183,073,175	99.76379927	0.236201	\$ 4,915.38
Levy	183,506,619				
Budget	2,081,017				\$ 2,081,017

2026

Collections Allocation

Entity	Parcels	Allocation
City of Boerne	8,895	51,339
City of Fair Oaks	-	-
Kendall County	32,419	187,113
Boerne ISD	32,569	187,979
Comfort ISD	9,207	53,140
Cow Creek	Special	22,173
KCWCID #1	1,473	8,502
KCWCID #2A		-
Kendall County MUD 1	230	1,327
Miralomas MUD	211	1,218

Total Parcels	85,004	512,791
Budget	512,791	
Cost per parcel	5.771707	

Special	Budget-Cow Creek 5% of Levy=Amount to be allocated	
	512,791	22,173
		490,618

Amount to be allocated divided by number of parcels		
	490,618	85,004
		5.771707