

**RESOLUTION ADOPTING THE 2026 OPERATING BUDGET FOR CHAMBERS
COUNTY APPRAISAL DISTRICT**

RESOLUTION # 2026 – BUDG-1

BE IT RESOLVED by the Board of Directors of the Chambers County Appraisal District that the District Operating Budget for the year **2026** be adopted and approved in the total amount of **\$3,586,023.** This Budget to be appropriated to the District's 2026 Budget Accounts as itemized on the attached Budget detail, with the proviso that the assignment of funds by Budget Categories or Budget Accounts are estimates only. Funds may be transferred between Categories or Accounts on an as needed basis by means of interfund transfer authorized by the Board of Directors.

BE IT FURTHER RESOLVED, that this budget for the year 2026 be allocated to the taxing entities participating in the Chambers County Appraisal District.

ADOPTED this the 15 Day of May, 2025.


Chairman, Board of Directors
Chambers County Appraisal District

ATTEST:


Secretary, Board of Directors

CHAMBERS COUNTY APPRAISAL DISTRICT

May 15, 2025

2026 Budget

	2025	2026
PERSONNEL SERVICES	\$ 2,408,120	\$ 2,365,608
PROFESSIONAL SERVICES	\$ 697,235	\$ 713,415
MAINTENANCE & CAPITAL OUTLAY	\$ 34,000	\$ 34,000
GENERAL OPERATING FUNDS	\$ 394,250	\$ 428,000
APPRAISAL REVIEW BOARD	\$ 45,000	\$ 45,000
TOTAL NET OPERATING EXPENSES	\$ 3,578,605	\$ 3,586,023

	2025	2026
LESS Estimated Income:		
Interest on Fund Balance	\$ 5,000	\$ 5,000
Personal Property Penalty	\$ 1,600	\$ 1,600
Map Copies and other misc. fees	\$ 250	\$ 250
TOTAL PROJECTED INCOME	\$ 6,850	\$ 6,850

	2025	2026
Operating Budget		
TOTAL INCOME FUNDED BY TAXING UNITS	\$ 3,571,755	\$ 3,579,173
TOTAL GROSS INCOME	\$ 3,578,605	\$ 3,586,023

2025 Reserve Fund Balance \$ 392,406

CHAMBERS COUNTY APPRAISAL DISTRICT**May 15, 2025****2026 Budget****PROFESSIONAL SERVICES**

		<u>2025</u>	<u>2026</u>
<u>ACCT. NO.</u>			
5120	MAP SUPPLIES	\$ 2,800	\$ 2,800
5130	INDUSTRIAL/MINERAL APPRAISAL CONTRACT	\$ 308,990	\$ 315,170
5140	ACCOUNTING / AUDITING	\$ 13,920	\$ 13,920
5150	LEGAL DEFENSE FUND - CAD	\$ 95,100	\$ 125,000
5155	STATE COMPTROLLER APPEALS	\$ 30,500	\$ 30,500
5156	ARBITRATION	\$ 12,375	\$ 12,375
5160	REAL ESTATE APPR. CONTRACT	\$ 2,650	\$ 2,650
5170	SOFTWARE MAINTENANCE (MAPPING)	\$ 31,000	\$ 31,000
5180	AERIAL PHOTOGRAPHY	\$ 165,000	\$ 180,000
TOTAL PROFESSIONAL SERVICES		\$ 662,335	\$ 713,415
			PERCENT CHANGE 7.71%

MAINTENANCE & CAPITAL OUTLAY

		<u>2025</u>	<u>2026</u>
<u>ACCT. NO.</u>			
5200	OFFICE EQUIPMENT MAINT.	\$ 4,000	\$ 4,000
5210	CAPITAL OUTLAY OFFICE EQUIPMENT	\$ 30,000	\$ 30,000
TOTAL MAINTENANCE & CAPITAL OUTLAY		\$ 34,000	\$ 34,000
			PERCENT CHANGE 0.00%

CHAMBERS COUNTY APPRAISAL DISTRICT**May 15, 2025****2026 Budget****GENERAL OPERATING EXPENSES**

<u>ACCT. NO.</u>		<u>2025</u>		<u>2026</u>	
5213	STORAGE	\$	1,200	\$	1,200
5300	BOD	\$	6,500	\$	6,500
5310	COMPUTER SERVICES/HARDWARE	\$	110,000	\$	125,000
5320	OFFICE SUPPLIES	\$	45,000	\$	55,000
5330	POSTAGE	\$	50,000	\$	50,000
5340	DUES / PUBLICATIONS	\$	12,000	\$	12,000
5350	TRAVEL / TRAINING / TUITION	\$	30,000	\$	30,000
5355	MISCELLANEOUS	\$	3,000	\$	3,000
5370	PRINTING	\$	30,000	\$	20,000
5380	ADVERTISING	\$	3,500	\$	3,500
5390	UTILITIES	\$	15,000	\$	15,000
5400	BONDS & INSURANCE	\$	35,000	\$	35,000
5410	TELEPHONE	\$	13,750	\$	13,750
5420	INTERNET	\$	11,000	\$	15,000
5435	BUILDING MAINTENANCE	\$	25,250	\$	40,000
5440	INTERNAL MAPPING EQUIPMENT	\$	1,350	\$	1,350
6000	FINANCE CHARGE	\$	200	\$	200
6010	FREIGHT	\$	1,500	\$	1,500
TOTAL GENERAL OPERATING EXPENSES		\$	394,250	\$	428,000
					PERCENT CHANGE
					8.56%

APPRAISAL REVIEW BOARD

<u>ACCT. NO.</u>		<u>2025</u>		<u>2026</u>	
5500	ARB COMPENSATION	\$	25,000	\$	25,000
5510	LEGAL EXPENSE - ARB	\$	15,000	\$	15,000
5520	TRAVEL / TRAINING - ARB	\$	5,000	\$	5,000
TOTAL APPRAISAL REVIEW BOARD EXPENSES		\$	45,000	\$	45,000
					PERCENT CHANGE
					0.00%

CHAMBERS COUNTY APPRAISAL DISTRICT

May 15, 2025

2026 Budget

EXPLANATION OF BUDGET ADJUSTMENTS

PERSONNEL SERVICES

Salaries - merit based and step pay increases associated with performance & addition of a clerical and appraisal position	+ \$	131,390
Insurance - cost of additional clerical & appraisal position & estimated increase in premium for 2026 (based on historical increase - 12% for 2025)	+ \$	43,800
Retirement - increase for merit raises, step -ups and additional clerk & appraiser position	+ \$	18,364
536B - increase due to pay increases, step-ups & additional positions	+ \$	3,935
Retiree Medical - estimate updated based on qualifying employees & former employees	+ \$	(9,500)
Medicare - adjustments for 2026 estimated payroll	+ \$	(1,015)

TOTAL INCREASE PERSONNEL SERVICES	+	\$	186,974
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PROFESSIONAL SERVICES

5130	Industrial/Mineral Appraisal Contract - increased contract estimate for 2026 contract	+ \$	6,180
5150	Projected increased legal fees for lawsuits due increasing number of lawsuits annually	+ \$	29,900
5180	Aerial Photography - increase to purchase images at better resolution & frequency	+ \$	15,000

TOTAL INCREASE PROFESSIONAL SERVICES	+	\$	51,080
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GENERAL OPERATING EXPENSES

5310	Computer Services / Hardware - Projected increase at renewal based on 2024 actual & 2025 projected	+ \$	15,000
5320	Office Supplies - Increase based on actual 2024 expenses	+ \$	10,000
5420	Internet - Increase based on actual and contract renewal estimate	+ \$	4,000
5435	Building Maintenance - Increase based on actual 2024 expenditures	+ \$	14,750

TOTAL INCREASE GENERAL OPERATING EXPENSES	+	\$	43,750
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TOTAL BUDGET ADJUSTMENT FROM PREVIOUS YEAR	0.21 %
3 YEAR AVERAGE ANNUAL ADJUSTMENT	12.43 %
5 YEAR AVERAGE ANNUAL ADJUSTMENT	12.19 %