



\*UG-96-2026-7074\*

Notice is hereby given that the Board of Directors of the Chambers County Appraisal District will hold a 2027 Budget Hearing on Thursday, May 21, 2026 at 9:00 A.M. at 1222 S. Ross Sterling Avenue, Anahuac, Texas.

### BUDGET HEARING

1. Call to Order.
2. Discussion on 2027 Proposed Budget.
3. Public Comment.
4. Board Comment.
5. Board Action.
6. Adjournment.

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Mitch McCullough, Chief Appraiser  
Chambers County Appraisal District

I, the undersigned, County Clerk of Chambers County do hereby certify that the above notice of open meeting of the Chambers County Appraisal District, is a true and correct copy of said notice, and that I received and posted said notice on the outer courthouse doors and the bulletin board inside the courthouse of Chambers County, Texas, at a place readily accessible to the general public at all times on the 19th day of April, 2026 and said notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

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Heather Hawthorne, County Clerk  
Chambers County

By

Deputy

This building is wheelchair accessible. Handicapped parking spaces are available. Request for sign interpreter services must be made forty-eight (48) hours ahead of meeting to make arrangements. Call (409) 267-3795 or TDD 1-800- RELAY TX.

**FILED FOR RECORD IN:**  
**Chambers County**  
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**By: KS**



Heather H. Hawthorne, County Clerk

Recorded: Kristin Sanders

**CHAMBERS COUNTY APPRAISAL DISTRICT**

April 16, 2026

**Proposed 2027 Budget**

	<u>2026</u>	<u>2027</u>
PERSONNEL SERVICES	\$ 2,365,608	\$ 2,569,217
PROFESSIONAL SERVICES	\$ 697,235	\$ 719,010
MAINTENANCE & CAPITAL OUTLAY	\$ 34,000	\$ 24,000
GENERAL OPERATING FUNDS	\$ 394,250	\$ 475,500
APPRAISAL REVIEW BOARD	\$ 45,000	\$ 45,000
<b>TOTAL NET OPERATING EXPENSES</b>	<b>\$ 3,536,093</b>	<b>\$ 3,832,727</b>

	<u>2026</u>	<u>2027</u>
LESS Estimated Income:		
Interest on Fund Balance	\$ 5,000	\$ 15,000
Personal Property Penalty	\$ 1,600	\$ -
Map Copies and other misc. fees	\$ 250	\$ 100
<b>TOTAL PROJECTED INCOME</b>	<b>\$ 6,850</b>	<b>\$ 15,100</b>

	<u>2026</u>	<u>2027</u>
Operating Budget		
<b>TOTAL INCOME FUNDED BY TAXING UNITS</b>	<b>\$ 3,571,755</b>	<b>\$ 3,817,627</b>
<b>TOTAL GROSS INCOME</b>	<b>\$ 3,578,605</b>	<b>\$ 3,832,727</b>

2026 Estimated Reserve Fund Balance	\$ 74,322
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**CHAMBERS COUNTY APPRAISAL DISTRICT**

**April 16, 2026**

**Proposed 2027 Budget**

**PROFESSIONAL SERVICES**

<u>ACCT. NO.</u>		<u>2026</u>	<u>2027</u>
5120	MAP SUPPLIES	\$ 2,800	\$ 1,000
5130	INDUSTRIAL/MINERAL APPRAISAL CONTRACT	\$ 315,170	\$ 386,240
5140	ACCOUNTING / AUDITING	\$ 13,920	\$ 14,620
5150	LEGAL DEFENSE FUND - CAD	\$ 125,000	\$ 100,000
5155	STATE COMPTROLLER APPEALS	\$ 30,500	\$ 10,000
5156	ARBITRATION	\$ 12,375	\$ 8,000
5160	REAL ESTATE APPR. CONTRACT	\$ 2,650	\$ 2,650
5170	SOFTWARE MAINTENANCE (MAPPING)	\$ 31,000	\$ 31,000
5180	AERIAL PHOTOGRAPHY	\$ 180,000	\$ 165,500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>\$ 713,415</b>	<b>\$ 719,010</b>
			<b>PERCENT CHANGE 0.78%</b>

**MAINTENANCE & CAPITAL OUTLAY**

<u>ACCT. NO.</u>		<u>2026</u>	<u>2027</u>
5200	OFFICE EQUIPMENT MAINT.	\$ 4,000	\$ 4,000
5210	CAPITAL OUTLAY OFFICE EQUIPMENT	\$ 30,000	\$ 20,000
<b>TOTAL MAINTENANCE &amp; CAPITAL OUTLAY</b>		<b>\$ 34,000</b>	<b>\$ 24,000</b>
			<b>PERCENT CHANGE -29.41%</b>

**CHAMBERS COUNTY APPRAISAL DISTRICT**

April 16, 2026

**Proposed 2027 Budget**

**GENERAL OPERATING EXPENSES**

ACCT. NO.		<u>2026</u>	<u>2027</u>
5213	STORAGE	\$ 1,200	\$ 1,200
5300	BOD	\$ 6,500	\$ 7,000
5310	COMPUTER SERVICES/HARDWARE	\$ 125,000	\$ 140,000
5320	OFFICE SUPPLIES	\$ 55,000	\$ 62,000
5330	POSTAGE	\$ 50,000	\$ 60,000
5340	DUES / PUBLICATIONS	\$ 12,000	\$ 12,000
5350	TRAVEL / TRAINING / TUITION	\$ 30,000	\$ 40,000
5355	MISCELLANEOUS	\$ 3,000	\$ 3,000
5370	PRINTING	\$ 20,000	\$ 25,000
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	\$ 15,000	\$ 15,000
5435	BUILDING MAINTENANCE	\$ 40,000	\$ 40,000
5440	INTERNAL MAPPING EQUIPMENT	\$ 1,350	\$ 1,350
6000	FINANCE CHARGE	\$ 200	\$ 200
6010	FREIGHT	\$ 1,500	\$ 1,500
<b>TOTAL GENERAL OPERATING EXPENSES</b>		<b>\$ 428,000</b>	<b>\$ 475,500</b>
			<b>PERCENT CHANGE 11.10%</b>

**APPRAISAL REVIEW BOARD**

ACCT. NO.		<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
<b>TOTAL APPRAISAL REVIEW BOARD EXPENSES</b>		<b>\$ 45,000</b>	<b>\$ 45,000</b>
			<b>PERCENT CHANGE 0.00%</b>

**CHAMBERS COUNTY APPRAISAL DISTRICT**

**April 16, 2026**

**Proposed 2027 Budget**

**EXPLANATION OF BUDGET ADJUSTMENTS**

**PERSONNEL SERVICES**

Salaries - merit based and step pay increases associated with performance.	+ \$	90,873
Auto Allowance - Increase in auto allowance	+ \$	16,200
Insurance - Estimated increase in premium for 2027 (based on historical increase - 24% for 2026)	+ \$	68,800
Retirement - increase for merit raises and step -ups.	+ \$	14,991
536B - increase due to pay increases, step-ups & additional positions	+ \$	3,212
Retiree Medical - estimate updated based on qualifying employees & former employees	+ \$	7,980
Medicare - adjustments for 2027 estimated payroll	+ \$	1,553
<b>TOTAL INCREASE PERSONNEL SERVICES + \$</b>		<b>203,609</b>

**PROFESSIONAL SERVICES**

5120	Map Supplies - decrease for actuals 2024 / 2025	- \$	(1,800)
5130	Industrial/Mineral Appraisal Contract - Projected cost of new MIUP contract, conversion and overlap of contracts	+ \$	71,070
5140	Accounting / Auditing - projected increase	+ \$	700
5150	Legal Defense Fund - Decrease for average actuals 2024 / 2025	- \$	(25,000)
5155	State Comptroller Appeals - no expenses from this account 2024/2025	- \$	(20,500)
5156	Arbitration - decrease for average of actuals	- \$	(4,375)
5180	Aerial Photography - decrease for actual contracted amounts	- \$	(14,500)
<b>TOTAL INCREASE PROFESSIONAL SERVICES + \$</b>		<b>5,595</b>	

**MAINTENANCE & CAPITAL OUTLAY**

5210	Capital Outlay / Office Equipment - decrease for actual average 2024/2025	- \$	(20,000)
<b>TOTAL INCREASE GENERAL OPERATING EXPENSES - \$</b>		<b>(20,000)</b>	

**GENERAL OPERATING EXPENSES**

5300	BOD - Increase for actual spent 2025	+ \$	500
5310	Computer Services / Hardware - Increase for actual spent 2025	+ \$	15,000
5320	Office Supplies - Increase for actual spent 2025	+ \$	7,000
5330	Postage - Increase for actual spent 2025 & projected increase cost of postage	+ \$	10,000
5350	Travel/Training /Tuition - Increase for actual expense 2025	+ \$	10,000
5370	Printing - Increase for actual expense 2025	+ \$	5,000
<b>TOTAL INCREASE GENERAL OPERATING EXPENSES + \$</b>		<b>47,500</b>	

<b>TOTAL BUDGET CHANGE</b>		<b>\$ 236,704</b>
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TOTAL BUDGET ADJUSTMENT FROM PREVIOUS YEAR	7.10%
3 YEAR AVERAGE ANNUAL ADJUSTMENT	7.98%
5 YEAR AVERAGE ANNUAL ADJUSTMENT	11.80%

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

Budgetary Reserve

	<b>Current Fund Balance</b>	<b>Max Fund Threshold</b>
Reserve Fund for Building Improvements	\$ 200,000	\$ 2,000,000
Reserve Fund for Technology	\$ 50,000	\$ 200,000
Reserve Fund for Retirement	\$ 50,000	\$ 150,000
<b>Total Budgetary Reserve</b>	<b>\$ 300,000</b>	<b>\$ 2,350,000</b>

The Board of Directors of the Chambers County Appraisal District created specific reserve funds from the Estimated Budget Surplus Fund Balance for the 2025 Budget Year. The funds created have detailed and specified uses and may not be used for any purpose without Board approval. Maximum Threshold as well as designated funds to be assigned to the Reserve Funds were determine by the Board of Directors.