



APPRAISAL DISTRICT FOR CHAMBERS COUNTY

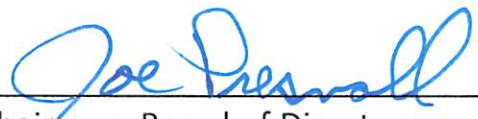
RESOLUTION ADOPTING THE 2027 OPERATING BUDGET FOR CHAMBERS COUNTY APPRAISAL DISTRICT

RESOLUTION # 2027 – BUDG-1

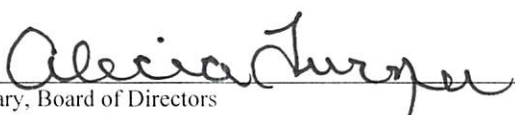
BE IT RESOLVED by the Board of Directors of the Chambers County Appraisal District that the District Operating Budget for the year **2027** be adopted and approved in the total amount of **\$3,820,122**. This Budget to be appropriated to the District's 2027 Budget Accounts as itemized on the attached 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 2027 be allocated to the taxing entities participating in the Chambers County Appraisal District.

ADOPTED this the 10 Day of September, 2026.


Chairman, Board of Directors
Chambers County Appraisal District

ATTEST:


Secretary, Board of Directors

CHAMBERS COUNTY APPRAISAL DISTRICT

September 10, 2026

2027 Budget

	2026	2027
PERSONNEL SERVICES	\$ 2,365,608	\$ 2,556,612
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
TOTAL NET OPERATING EXPENSES	\$ 3,536,093	\$ 3,820,122

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

	2026	2027
Operating Budget		
TOTAL INCOME FUNDED BY TAXING UNITS	\$ 3,571,755	\$ 3,805,022
TOTAL GROSS INCOME	\$ 3,578,605	\$ 3,820,122

2026 Reserve Fund Balance \$ 475,434

EMPLOYEE BENEFITS

Benefit	2026 BUDGET	2027 BUDGET
* 536B	\$ 52,112	\$ 55,005
*Insurance	\$ 268,800	\$ 337,600
*Retirement	\$ 243,189	\$ 256,690
*Retiree Medical	\$ 36,000	\$ 43,980
*T.E.C	\$ 1,250	\$ 1,250
*Medicare Tax (1.45%)	\$ 25,187	\$ 26,586
TOTAL EMPLOYEE BENEFITS	\$ 626,538	\$ 721,111
		PERCENT CHANGE 15.09%

CHAMBERS COUNTY APPRAISAL DISTRICT

September 10, 2026

2027 Budget

PROFESSIONAL SERVICES

ACCT. NO.		2026	2027
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
TOTAL PROFESSIONAL SERVICES		\$ 713,415	\$ 719,010
		PERCENT CHANGE	0.78%

MAINTENANCE & CAPITAL OUTLAY

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

CHAMBERS COUNTY APPRAISAL DISTRICT

September 10, 2026

2027 Budget

GENERAL OPERATING EXPENSES

ACCT. NO.		2026	2027
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
TOTAL GENERAL OPERATING EXPENSES		\$ 428,000	\$ 475,500
		PERCENT CHANGE	11.10%

APPRAISAL REVIEW BOARD

ACCT. NO.		2025	2026
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

September 10, 2026

2027 Budget

EXPLANATION OF BUDGET ADJUSTMENTS

PERSONNEL SERVICES

Salaries - merit based and step pay increases associated with performance.	+ \$	80,231
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 pay increases	+ \$	13,501
536B - increase due to pay increases, step-ups & additional positions	+ \$	2,893
Retiree Medical - estimate updated based on qualifying employees & former employees	+ \$	7,980
Medicare - adjustments for 2027 estimated payroll	+ \$	1,399
TOTAL INCREASE PERSONNEL SERVICES + \$		191,004

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)
TOTAL INCREASE PROFESSIONAL SERVICES + \$		5,595

MAINTENANCE & CAPITAL OUTLAY

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

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
TOTAL INCREASE GENERAL OPERATING EXPENSES + \$		47,500
TOTAL BUDGET CHANGE		\$ 224,099

TOTAL BUDGET ADJUSTMENT FROM PREVIOUS YEAR	6.75 %
3 YEAR AVERAGE ANNUAL ADJUSTMENT	7.87 %
5 YEAR AVERAGE ANNUAL ADJUSTMENT	11.73 %