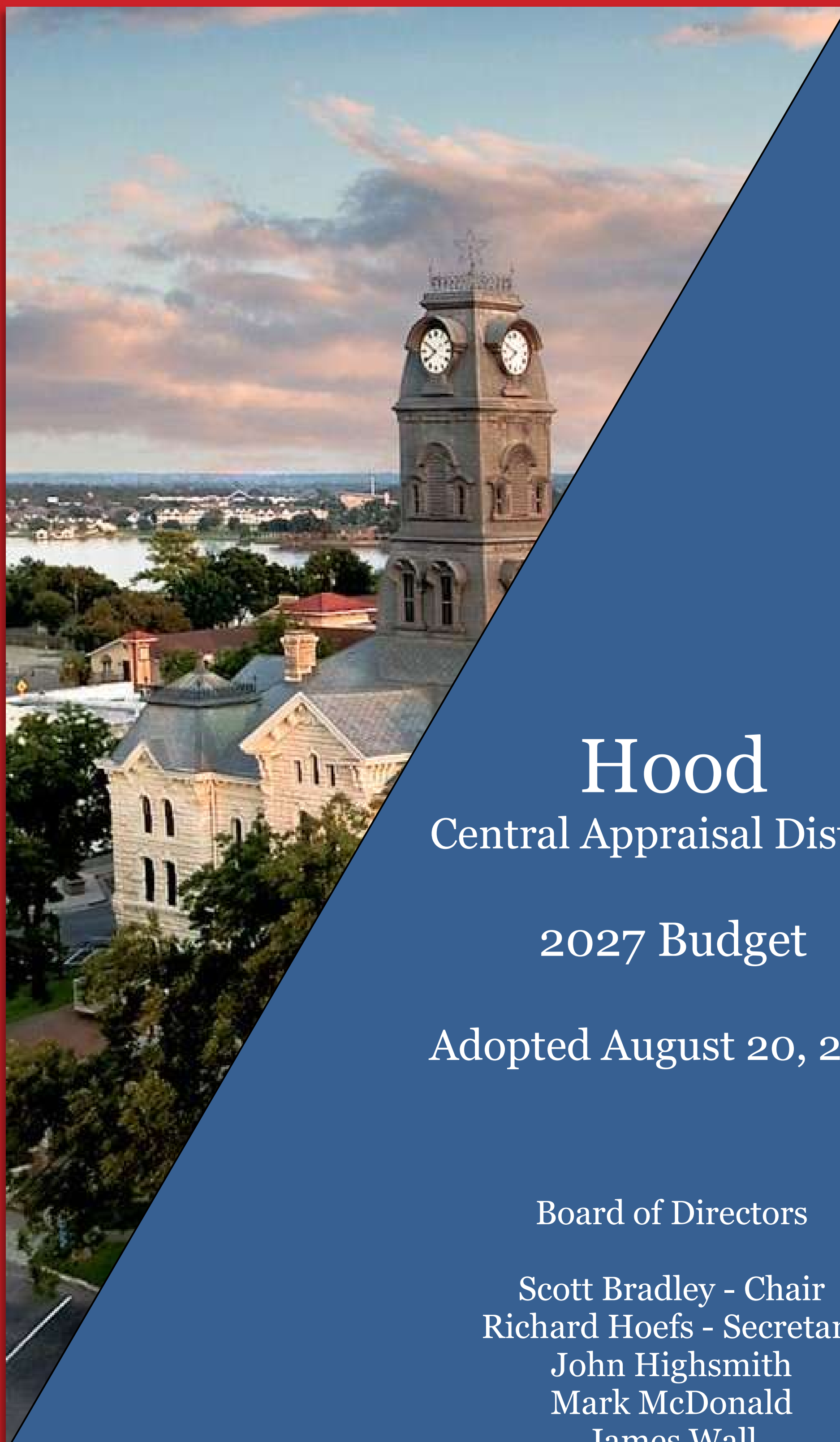

Hood

Central Appraisal District

2027 Budget

Adopted August 20, 2026

Board of Directors

Scott Bradley - Chair
Richard Hoefs - Secretary
John Highsmith
Mark McDonald
James Wall

2027 Annual Budget
Hood Central Appraisal District
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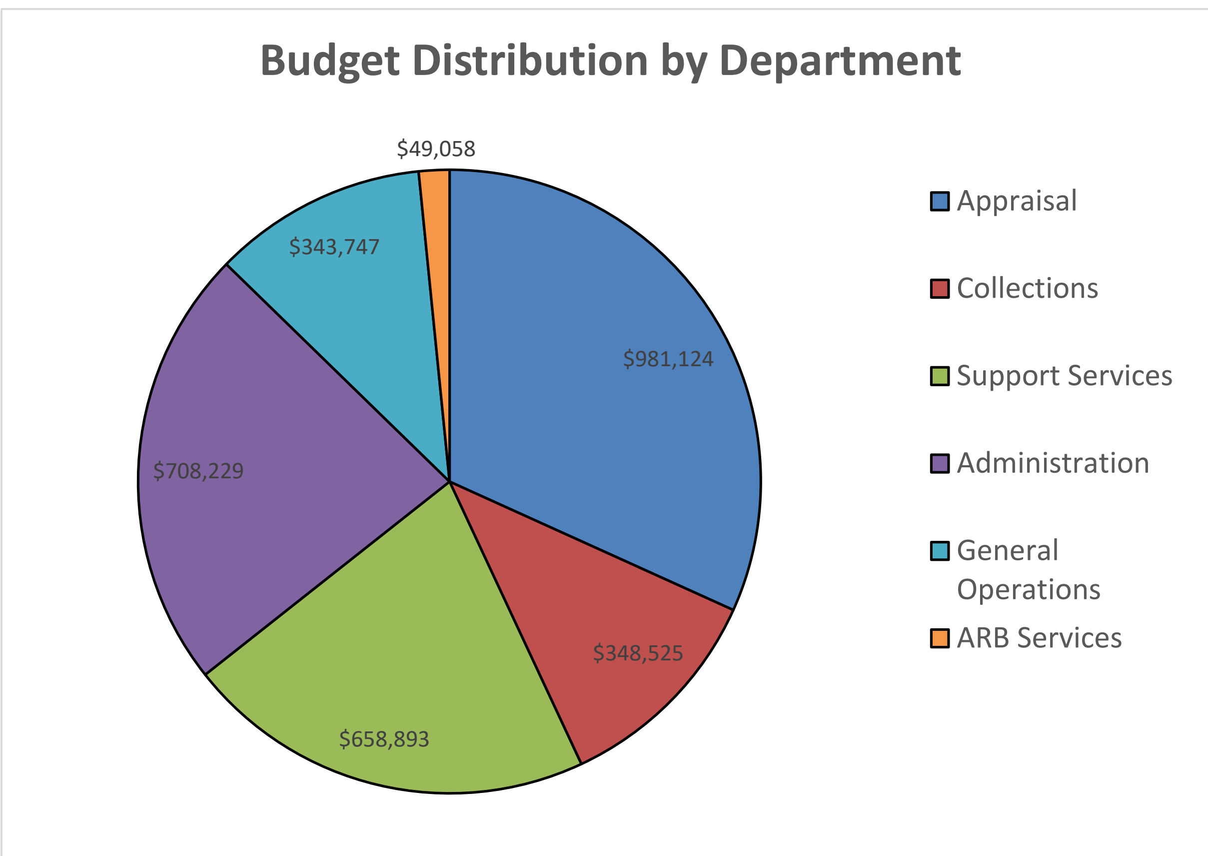
2027 Annual Budget
Hood Central Appraisal District
Budget Summary & Financing Method

EXPENDITURES:		2026 BUDGET		2027 BUDGET	% Of Total	2027 % CHANGE
Direct Salaries	$	1,588,010	$	1,649,926	53.4%	3.9%
Retirement Benefits	$	191,372	$	178,687	5.8%	-6.6%
FICA/Medicare Taxes	$	129,324	$	134,559	4.4%	4.0%
Group Insurance Benefits	$	285,630	$	352,434	11.4%	23.4%
Total Payroll Costs	**$**	**2,194,336**	**$**	**2,315,606**	**74.9%**	**5.5%**
Training, Travel, Dues & Publications	$	40,772	$	41,343	1.3%	1.4%
Appraisal Review Board Compensation	$	24,500	$	24,500	0.8%	0.0%
Legal, Litigation & Arbitration Expense	$	108,050	$	108,050	3.5%	0.0%
Information Technologies	$	24,150	$	53,183	1.7%	120.2%
Professional Services - Other	$	152,120	$	152,120	4.9%	0.0%
Leases, Utilities, Maint. & Janitorial	$	61,990	$	49,278	1.6%	-20.5%
Telephone & Communications	$	10,524	$	17,868	0.6%	69.8%
Postage, Freight, & Mailing Services	$	91,993	$	72,741	2.4%	-20.9%
Materials, Supplies, Printing Services	$	40,507	$	38,582	1.2%	-4.8%
Software Fees	$	166,987	$	167,405	5.4%	0.3%
Other Insurances & Public Notices	$	13,500	$	13,900	0.4%	3.0%
Contingencies	$	35,000	$	35,000	1.1%	0.0%
Capital Outlay	$	-	$	-	0.0%	
Total Other	**$**	**770,093**	**$**	**773,970**	**25.1%**	**0.50%**
Totals	**$**	**2,964,429**	**$**	**3,089,576**	**100%**	**4.2%**
FINANCING METHOD:						
Taxing Unit Allocations	$	2,895,329	$	3,014,376	97.6%	4.1%
Interest Earnings	$	15,000	$	20,000	0.6%	33.3%
Data Sales/Misc. Revenue	$	4,000	$	4,000	0.1%	0.0%
Revenue from Map Sales	$	100	$	100	0.0%	0.0%
Tax Sale Certificate Revenue	$	-	$	100	0.0%	0.0%
Tax Certificates	$	-	$	1,000	0.0%	0.0%
Technology Cmt. Fund ($0)	$	-	$	-	0.0%	0.0%
Litigation Cmt. Fund ($50,000)	$	50,000	$	50,000	0.0%	0.0%
Bldg./Maint. Repair Cmt. Fund ($0)	$	-	$	-	0.0%	0.0%
Unassigned Fund Balance (TBD)	$	-	$	-	0.0%	0.0%
Other			$	-	0.0%	0.0%
Totals	**$**	**2,964,429**	**$**	**3,089,576**	**98%**	**4.22%**

2027 Annual Budget
Hood Central Appraisal District
Department / Division Budget Totals

Department	2026 BUDGET	2027 BUDGET	2027 % CHANGE
Appraisal	$ 929,544	$ 981,124	5.55%
Collections	$ 327,115	$ 348,525	6.55%
Support Services	$ 621,497	$ 658,893	6.02%
Administration	$ 700,132	$ 708,229	1.16%
General Operations	$ 354,467	$ 343,747	-3.02%
ARB Services	$ 48,674	$ 49,058	0.79%
Totals	**$ 2,981,429**	**$ 3,089,576**	**$ -**



2027 Annual Budget
Hood Central Appraisal District
Account Summary
All Departments / Divisions

ACCOUNT NUMBER	ACCOUNT NAME	2025 ACTUAL	2026 BUDGET	2027 BUDGET
6000	Salaries	$ 1,522,944.99	$ 1,588,010	$ 1,649,926
6001	Overtime and Temporary Support	$ -	$ -	$ -
6050	Employee Benefits - Retirement	$ 193,340.04	$ 191,372	$ 178,687
6010	Employee Benefits - FICA/Medicare/SUI	$ 112,150.49	$ 123,824	$ 128,559
6030	Employee Benefits - Group Health Insurance	$ 284,679.22	$ 285,630	$ 352,434
6040	Workers' Compensation Insurance	$ 136.32	$ 5,500	$ 6,000
6120	Building Maintenance	$ 3,603.37	$ 12,020	$ 12,020
6180	Equipment Repair/Maintenance	$ -	$ -	$ 500
6270	Miscellaneous Supplies	$ 3,109.17	$ 6,369	$ 4,724
6280	Office Supplies	$ 11,761.74	$ 15,653	$ 15,373
Var*	Insurance Bonds	$ 11,818.37	$ 10,400	$ 10,800
6381	Information Technology/Hardware	$ 39,201.52	$ 24,150	$ 9,060
6382	Information Technology Consulting	$ 39,626.66	$ 17,000	$ 44,123
6290	Postage-Freight-Mail Services	$ 41,986.65	$ 91,993	$ 72,741
Var*	Utilities	$ 6,163.73	$ 11,760	$ 11,760
6280	Printing Services	$ 9,733.79	$ 18,485	$ 18,485
6300	Public and Legal Notices	$ 5,309.55	$ 3,100	$ 3,100
6370	Telephone	$ 18,817.91	$ 10,524	$ 17,868
6230	Janitorial and Building Services	$ 14,033.31	$ 16,490	$ 15,398
Var*	Software Fees	$ 183,568.94	$ 166,987	$ 167,405
6185	Hardware Rental/Leases	$ 9,185.52	$ 21,720	$ 9,600
6345	Membership/Subscriptions/Fees/Dues	$ 17,579.01	$ 15,377	$ 15,306
6340	Travel	$ 14,268.14	$ 13,740	$ 12,440
6341	Training	$ 12,953.58	$ 11,655	$ 13,597
Var*	Legal & Litigation Expenses	$ 52,672.85	$ 105,800	$ 105,800
6070	Appraisal Review Board Fees	$ 18,562.00	$ 24,500	$ 24,500
6080	Arbitration/Administrative Hearing Expenses	$ -	$ 2,250	$ 2,250
6383	Other Professional Services	$ 109,528.00	$ 152,120	$ 152,120
6150	Contingencies	$ -	$ 35,000	$ 35,000
6170	Forensic Auditing Servcices	$ 167,317.53	$ -	$ -
	CAPITAL OUTLAY:			
6130	Furniture	$ -	$ -	$ -
6130	Equipment	$ -	$ -	$ -
6130	Capital Outlay: Other	$ -	$ -	$ -
6131	Building Renovation and Alteration	$ 7,088.69	$ -	$ -
6132	Capital Outlay - Land and Building:	$ -	$ -	$ -
	TOTALS	**$ 2,911,141**	**$2,981,429**	**$ 3,089,576**

There are currently no capital outlay projects scheduled for 2027. If the need arises for a 2027 capital outlay project the board will utilize the budget amendment process for those expenditures.

2027 Annual Budget
Hood Central Appraisal District
Staffing
All Divisions / Departments

DEPARTMENT	2025	2026	2027	CHANGE	2027 SALARY BUDGET
Appraisal	10	8	8	0	
Sr. Appraiser					90,000
Sr. Appraiser					88,000
Sr. Appraiser					73,800
Appraiser					50,800
Appraiser					48,800
Appraiser					43,600
Appraiser					61,000
Appraiser					60,800
Collections	3	3	3	0	
Collections Manager					101,800
Collections Specialist					78,200
Collections Specialist					51,800
Support Services	5	6	6	0	
Support Services Manager					101,200
Mapping/Records Specialist					57,400
Deed Recors Specialist					40,600
Appraisal Support Specialist					38,000
Appraisal Support Specialist					35,000
Appraisal Support Specialist					51,800
Administration	2	3	3	0	
Chief Appraiser					205,000
Deputy Chief Appraiser					141,800
Office Manager					126,000
TOTALS	**20**	**20**	**20**	**0**	**$ 1,545,400**
Merit/Equity/COLA	4.0%	4.0%	5.0%	1.0%	$ 68,636
Less Salary Savings - Attrition					$ (8,408)
Salary Supplement - Auto		13			$ 99,800
Service Incentive					$ 16,534
TOTALS					**$ 1,653,326**

Title / Position	2027 Proposed	Other Compensation	Benefits for Proposed Positions
Chief Appraiser	$ 205,000	$ 12,000	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Deputy Chief Appraiser	$ 141,750	$ 3,500	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Office Administrator	$ 126,000	$ 2,500	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Senior Appraiser	$ 90,000	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Senior Appraiser	$ 87,854	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Senior Appraiser	$ 73,770	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Staff Appraiser	$ 50,640	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Staff Appraiser	$ 48,750	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Staff Appraiser	$ 43,500	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Staff Appraiser	$ 60,939	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Staff Appraiser	$ 60,721	$ 9,600	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Collections Manager	$ 101,694	$ 2,500	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Collections Clerk	$ 78,099	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Collections Clerk	$ 48,243	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Support Ser. Manager	$ 101,120	$ 2,500	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Mapping Support	$ 57,285	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Deed/Records Support	$ 40,437	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Appraisal Support	$ 51,696	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Appraisal Support	$ 37,895	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave
Appraisal Support	$ 34,944	$ -	Health, Dental, Life, Retirement, Accured Vacation/Sick Leave