

**HOPKINS COUNTY APPRAISAL DISTRICT
2027 PROPOSED BUDGET**

LINE ITEM	BUDGET AMOUNT
PERSONNEL	
Chief Appraiser	\$ 78,824.00
Deputy Chief Appraiser/Tech Support	\$ 64,575.00
Field Appraiser-Residential/Farm #1	\$ 57,918.00
Field Appraiser-Residential/Farm #2	\$ 57,918.00
Field Appraiser-Residential/Farm #3	\$ 57,918.00
Office Mgr/Admin Assistant	\$ 54,855.00
Appraisal Trainee	\$ 45,644.00
Taxpayer Assistant #1	\$ 39,869.00
Taxpayer Assistant #2	\$ 39,869.00
Taxpayer Assistant #3	\$ 39,869.00
Taxpayer Assistant #4	\$ 39,869.00
Taxpayer Assistant #5	\$ 39,869.00
TOTAL PERSONNEL	\$616,997.00
SALARY BENEFITS	
Retirement	\$ 43,276.17
Hospitalization/Dental/Life	\$161,000.00
Medicare/Social Security	\$ 47,200.27
TOTAL SALARY BENEFITS	\$251,476.44
OPERATING EXPENSES	
Workman's Compensation	\$ 1,600.00
Texas Workforce Commission	\$ 2,500.00
Bonds	\$ 275.00
Advertising Costs	\$ 1,600.00
Board of Directors	\$ 800.00
Appraisal Review Board	\$ 6,000.00
Professional Dues	\$ 1,500.00
Education and Training	\$ 8,000.00
Subscriptions	\$ 8,000.00
Car Allowance	\$ 6,000.00
District Travel	\$ 5,000.00
District Insurance-Building/Contents/Liability	\$ 2,500.00
Postage and Shipping	\$32,000.00
Telephone	\$ 9,500.00
TOTAL OPERATING EXPENSES	\$85,275.00

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LINE ITEM	BUDGET AMOUNT
BUILDING EXPENSES	
Building Utilities	\$ 15,000.00
Cleaning	\$ 6,890.00
Building and Equipment Maintenance	\$ 8,480.00
Building Payments on New Building	\$110,000.00
TOTAL BUILDING EXPENSES	\$140,370.00
TOTAL FURNITURE AND EQUIPMENT EXPENSE	\$ 5,000.00
TOTAL OFFICE SUPPLIES/STATIONARY & FROMS	\$ 15,000.00
TOTAL LEASED EQUIPMENT EXPENSE	\$ 4,000.00
CONTRACT SERVICES	
Mineral/Utilities Appraisal Services	\$ 35,000.00
Deed Information	\$ 750.00
Attorney's Fees	\$ 15,000.00
Appraisal Review Board Attorney's Fees	\$ 3,000.00
Auditing Fees	\$ 6,700.00
Miscellaneous Services	\$ 500.00
TOTAL CONTRACT SERVICES EXPENSE	\$ 60,950.00
COMPUTER OPERATION	
Pictometry and Changefinder (2 nd of 3 annual payments)	\$ 30,016.74
Computer/Software Maintenance	\$ 83,963.00
Computer/Hardware Maintenance	\$ 10,478.64
TOTAL COMPUTER OPERATION EXPENSE	\$124,458.38
CONTINGENCY FUND	\$ 3,000.00
TOTAL 2027 PROPOSED BUDGET	\$1,306,526.82

2027 PROPOSED BUDGET – DETAIL AND JUSTIFICATION

BUDGET INTRODUCTIONS:

Since its original organization, the Appraisal District has strived to keep operating costs to an absolute minimum while maintaining a quality service. The total levy for 2025 was \$70,493,947.44 and the adopted 2026 operating budget is \$1,224,926.45. The adopted budget will require that taxing agencies contribute 1.7376 percent of their total tax levy. (Industry standard is 2% percent of their total tax levy).

OTHER REVENUE SOURCES:

Since 1981, the district has earned revenue from various sources, which consist of selling data from the appraisal roll, selling copies of District maps and appraisal records, and interest from investments on time deposit accounts.

Although the District has made it a practice to retain these funds for unanticipated expenses, this revenue was not derived from tax agency contributions. In prior years the district has refunded all surplus funds from tax agency contributions. As with any taxing agency, an operation without any contingency funds would place the district and taxing agencies at risk in the area of shortfalls in projected expenses. If the Appraisal District does not have some provision for unusual expenses or increases, the taxing agencies would be subject to midyear adjustments in their contribution rates. This situation would not be advantageous to any agency.

PERSONNEL:

The Appraisal District is committed to retaining employees that represent its goals and objectives. During the past 45 years, the Hopkins County Appraisal District has supplied a product to our taxing agencies that is equal or superior to any appraisal district in the state. The benefits of this type of product are reflected in taxpayer equity. Employees are the basic unit that allows the Appraisal District to supply a quality product. In the past, the district has lost several employees moving to other Districts after training has been completed or nearly completed. The cost to train an appraiser is approximately \$10,000.00, so losing employees after this investment has been made is not advantageous to the district or the taxing entities that we serve. It is imperative that we set our salary levels at a point where this is not an issue.

Merit or Advancement Adjustments: The Appraisal District has a substantial investment in all of its employees due to in-house training or requirements within the Property Tax Code. Appraisal personnel are required to meet state requirements to obtain various levels of certification. The designation of Registered Professional Appraiser is not granted by the State of Texas until the applicant has successfully completed a minimum

of 10 approved courses, have at least 3 years of experience and pass two comprehensive examinations.

Appraisal positions have been studied based on a salary survey of surrounding districts and have been found to be at the medium of the pay scale. Clerical positions have been studied based on local conditions and other appraisal district pay scales.

2026 ADOPTED SALARY SCHEDULE/2027 PROPOSED SALARY SCHEDULE

POSITION	2026 ADOPTED YEARLY SALARY	% INCREASE	2027 PROPOSED YEARLY SALARY
Chief Appraiser	\$ 75,070.00	5	\$ 78,824.00
Director of Operations	\$ 0.00	0	\$ 0.00
Deputy Chief	\$ 61,500.00	5	\$ 64,575.00
Appraiser #1	\$ 55,160.00	5	\$ 57,918.00
Appraiser #2	\$ 55,160.00	5	\$ 57,918.00
Appraiser #3	\$ 55,160.00 (At RPA)	5	\$ 57,918.00 (At RPA)
Appraisal Trainee	\$ 43,470.00	5	\$ 45,644.00
Office Manager/Assis	\$ 47,700.00	15	\$ 54,855.00
Taxpayer Assistant #1	\$ 37,970.00	5	\$ 39,869.00
Taxpayer Assistant #2	\$ 37,970.00	5	\$ 39,869.00
Taxpayer Assistant #3	\$ 37,970.00	5	\$ 39,869.00
Taxpayer Assistant #4	\$ 37,970.00	5	\$ 39,869.00
Taxpayer Assistant #5	\$ 37,970.00	5	\$ 39,869.00

OVERALL	\$583,070.00	5.818%	\$616,997.00
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SALARY BENEFITS

Retirement – The District participates in the Texas County District Retirement System. The rate for District contribution for employee retirement will be 7%, and life insurance at .14%. The District also participates in Social Security Medicare (6.2% & 1.45%)

TOTAL SALARIES 1-1-2027	TOTAL RETIREMENT
(TCDRS) \$616,997.00 X 7% & Supplemental Death Benefit	\$43,276.17
(Social Security) \$616,997.00 X 7.65%	\$47,200.27

Hospitalization – The district's cost for employee hospitalization and life insurance coverage has increased for the past two years. Current premium projections indicate that 2027 costs should be increased to \$161,000.00.

Disability – With enrollment in the Texas County District Retirement System, employees will be covered under the retirement system. Also, with enrollment in the Social Security program, this will provide additional disability coverage.

OPERATING EXPENSES:

Workman's Compensation – Coverage is secured through the Texas Municipal League and offers the district a 20% reduction in current rates. However, rates have been increasing for the past several years.

Texas Employment Commission – The rate established for employment compensation tax continues to vastly deviate each year.

Bonds – The budgeted amount of \$275.00 is for the purchase of a notary bond and a bond on the Chief Appraiser and Bookkeeper.

Advertising Cost – The District is required to place numerous informational type advertisements with local newspaper to inform taxpayers of Appraisal District activities.

Board of Directors – Expenses within this category are allocated for miscellaneous expenses.

Appraisal Review Board – In the past, Appraisal Review Board members consisted of five members who were reimbursed at a rate of \$40.00 per day while in session. The amount was increased to \$60.00 per day in 2011. The district will conduct a reappraisal for 2024. The amount of hearings required will be determined by the number of appeals that are filed. Five half-day sessions are allowed for budgeting purposes at the recommended amount of \$100.00 per day. This includes payment for mandatory training with the Comptroller's office.

Registration Fees – The District is required, by Statute, to register each employee engaged in the appraisal process per House Bill 2447, with the Texas Department of Licensing and Regulation (TDLR). The district currently has six employees within this classification. It has been to the district's advantage to retain memberships within other professional associations due to the reduced costs associated with educational courses. Based on current registrations, costs are estimated at \$300.00 per appraisal employee.

Education and Training – The District has committed substantial funds and time toward adequate training for appraisal personnel to ensure statutory compliance and qualified personnel. Education requirements have increased in order to meet the level of professionalism and education requirements required under state certification. The costs associated with education and training continues to decline with on-line options now available. Total expenses for 2025 are projected at \$8,000.00 since all but one of the appraisers have completed educational requirements for certification as Registered Professional appraisers, needing CEU's to maintain certification.

Subscriptions – The acquisition of appraisal/valuation periodicals and publications are required to ensure adequate data for conducting unusual or specialized appraisals.

District Travel – The Board elected to reimburse employees at IRS rate for business. Due to the purchase of Pictometry, mileage has decreased and a reduction of \$3,500.00 should leave an adequate amount of \$5,000.00 in the 2025 budget. The Chief Appraiser's car allowance remains at \$6,000.00.

District Insurance -- The District currently carries numerous types of insurance covering liability, valuable papers and building and contents.

BUILDING EXPENSES

Utilities – Utility requirements are directly related to hours of operation and local weather conditions.

Cleaning – Office cleaning is conducted once a week.

Building and Equipment Maintenance – The building at 109/113 College Street is in the process of being sold. The leased building at 858 Gilmer Street is not of adequate size for the districts needs. We have been in contact with Joe Moore about the possible acquisition of a building at 1110 Como Street. We will be sending out resolutions to each taxing entity, seeking approval for this purchase.

OFFICE SUPPLIES/STATIONERY AND FORMS EXPENSE:

The district has maintained a constant level in the area of office supplies expense. Established purchasing habits utilized by the district have insured the maximum product at the lease cost available. The district is also required to purchase certain forms each year. Costs for these items continue to rise.

FURNITURE & EQUIPMENT:

The district needs to replace file cabinets, chairs and cameras each year.

LEASED EQUIPMENT EXPENSE:

Postage Meter – The rates charged for postage meter rental are typically increased each year. We leased a new machine in 2016 because our old one was ruled obsolete by the postal service.

Postage- costs of postage and required mailings continue to increase. This budget item was changed to \$32,000.00 to accommodate rising costs.

CONTRACT SERVICES:

Mineral/Utilities/Industrial Personal Property – Starting in 2000, one firm does the appraising for all three (3) categories. The 2025 certified values show CAGI responsible for \$1,774,194,598 of value, approximately 19.94% of the total county value.

Deed Information – The District chose to process deed information from compact disk from the County Clerk's office. This change resulted in substantial savings over the cost of paper copies. The cost for 2027 should reflect charges of \$60.00 per CD.

Attorney's Fees – The district anticipates two areas in which the assistance of legal representation will be required. The first area is consultation and advice for both the district and the Board of Directors. The second area is representation in possible litigation filed against the district. Due to ongoing litigation, this category was increased by \$7,500.00. The Texas Legislature now mandates that the Appraisal Review Board maintain separate legal representation so a \$3,000.00 category has been created to cover this.

Auditing Fees – To ensure financial responsibility, it has been the District's practice to obtain an audit each year. The costs have varied due to extenuating circumstances and unusual requirements. The cost continues to rise.

Miscellaneous Services – Five hundred dollars is allocated for miscellaneous services.

COMPUTER OPERATION:

Computer Supplies – The cost of computer supplies is relatively stable, except for paper products.

Computer Software/Maintenance – The district will begin looking at new software in the summer of 2027. The current software is outdated.

Computer Programming – It will be necessary from time to time to have special programs run.

Computer Note – The District had an existing computer note at City National Bank. In May 2007, the Board agreed to purchase a computer mapping system. This note was added to the existing note, and was paid off at the end of 2010.

Pictometry – The District first purchased Pictometry in 2010. The board elected to purchase an update when the new fly-over was performed at the end of 2012. The prior fly-over was done in 2008. The cost to obtain the 2012 Pictometry was \$57,895.00. Ark-Tex Council of Governments was offering to split the cost with the District, making our expense \$28,947.50. This option is not available any longer and will have to be purchased totally by the District. We had a flyover done at the end of 2015. The latest flyover was completed in the fall of 2024, and we will be paying it out over a three-year period.

Computer Hardware – The District needs to stay prepared to replace the PC's every so often. Computers typically last around three years. We replaced them in 2014 at the amount of \$15,000.00. The server was replaced in 2012. We have utilized the old server to hold our mapping system.

**LINE ITEM COMPARISON OF
2023-2025 ACTUAL BUDGETS AND 2026 ADOPTED BUDGET**

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED
PERSONNEL	\$428,394.03	\$459,742.98	\$465,892.00	\$583,070.00
BENEFITS:				
RETIREMENT	\$30,037.26	\$32,502.38	\$33,128.58	\$41,388.07
HOSPITALIZATION	\$97,797.12	\$137,961.40	\$145,762.83	\$140,000.00
MEDI/SS	\$32,591.61	\$34,979.27	\$35,468.10	\$44,605.00
TOTAL	\$160,425.99	\$205,443.05	\$214,359.51	\$225,993.07
OPERATING EXP:				
WORKMAN'S COMP	\$1,863.06	\$2,571.00	\$0.00	\$1,600.00
TWC	\$106.06	\$1,170.00	\$630.00	\$2,500.00
BONDS	\$262.50	\$262.50	\$262.50	\$275.00
ADVERTISING	\$1,654.55	\$998.35	\$979.45	\$1,600.00
BOARD	\$453.47	\$499.88	\$381.84	\$800.00
ARB	\$5,701.89	\$3,010.72	\$4,319.87	\$6,000.00
PROF. DUES	\$296.00	\$295.00	\$180.00	\$1,500.00
EDUCATION	\$8,556.15	\$3,668.79	\$4,697.87	\$8,000.00
SUBSCRIPTIONS	\$7,253.17	\$5,483.78	\$7,979.14	\$3,500.00
DISTRICT TRAVEL	\$2,966.70	\$1,783.85	\$1,888.46	\$5,000.00
CAR ALLOWANCE	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
PROPERTY INS	\$3,996.44	\$5,912.34	\$6,246.04	\$2,500.00
POSTAGE	\$32,844.70	\$27,423.11	\$31,389.85	\$27,000.00
TELEPHONE	\$8,130.86	\$9,327.19	\$7,297.11	\$9,500.00
BANK CHARGES	\$0.00	\$59.00	\$0.00	\$0.00
TOTAL OPERATING	\$80,085.55	\$68,465.51	\$72,252.13	\$75,775.00
BUILDING EXP				
UTILITIES	\$10,619.91	\$13,562.98	\$17,737.13	\$15,000.00
CLEANING	\$3,120.00	\$4,970.00	\$6,890.00	\$4,200.00
MAINTENANCE	\$1,665.40	\$4,083.00	\$465.17	\$8,480.00
LOAN FOR BLDG	\$0.00	\$0.00	\$0.00	\$30,000.00
RENTAL OF BUILDING	\$0.00	\$0.00	\$65,000.00	\$70,000.00
TOTAL BUILDING	\$15,405.31	\$22,615.98	\$90,092.30	\$127,680.00

TTL FURN & FIXT	\$3,978.61	\$4,994.83	\$1,070.05	\$5,000.00
TTL SUPPLIES	\$13,551.46	\$12,729.87	\$10,816.61	\$15,000.00
LEASED EQUIP	\$2,137.23	\$3,952.83	\$3,562.05	\$4,000.00
CONTRACT SERV:				
MINERAL APPR	\$29,000.00	\$31,750.00	\$32,130.00	\$35,000.00
COMM APPR	\$0.00	\$0.00	\$0.00	\$0.00
WESTERN-RESIDEN	\$0.00	\$0.00	\$823.10	\$0.00
SUPPLIES (HB2)	\$0.00	\$0.00	\$0.00	\$0.00
DEED INFO	\$780.00	\$720.00	\$720.00	\$750.00
ATTORNEY FEES	\$10,230.33	\$1,789.50	\$2,204.25	\$15,000.00
ARB ATTORNEY	\$0.00	\$1,100.00	\$0.00	\$3,000.00
AUDITING	\$6,100.00	\$6,700.00	\$6,700.00	\$6,700.00
SECURITY	\$240.00	\$240.00	\$0.00	\$0.00
PRO APPRAISAL	\$0.00	\$21,250.00	\$0.00	\$0.00
MISCELLANEOUS	\$619.11	\$1,559.65	\$18.00	\$500.00
TOTAL CONTRACT SERVICES	\$46,969.44	\$65,109.15	\$42,595.35	\$60,950.00
COMPUTER OPER:				
PICTOMETRY	\$30,016.73	\$30,016.73	\$30,162.34	\$30,016.74
SOFTWARE MAINT	\$46,390.96	\$41,564.98	\$50,740.96	\$83,963.00
HARDWARE PURC	\$0.00	\$9,065.16	\$0.00	\$10,478.64
PROGR/SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL COMP OP	\$76,407.69	\$80,646.87	\$80,903.30	\$124,458.38
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$3,000.00
UNCATEGORIZED EXPENSES	\$0.00	\$78,757.60	\$0.00	\$0.00
TOTAL BUDGETS	\$827,355.31	\$1,002,458.67	\$981,543.30	\$1,224,926.45

2075 BUDGET WORKSHOP NOTES

05/13/2026

#1) I propose a 5% pay increase overall, with the exception of the Office Manager/Administrative Assistant, which I am requesting 15%. The cost of living is crazy right now, and people are requiring more salary to work. Our people are our product and we need to ensure that we can keep them here. With the retirement of Leah Frazier, her job duties had to be dispersed. The Office Manager/Administrative Assistant took on payroll, accounts payable, HR duties, timekeeping, A.R.B. secretary, taxing entity quarterly payments and assisting with Preliminary and Certified values, in addition to the duties she was already performing.

#2) Retirement, and Social Security/Medicare have been adjusted to reflect the payroll changes.

#3) Annually required subscriptions (Quick Books, Adobe) require that this line item be increased from \$3,500.00 to \$8,000.00.

#4) Increase postage from \$27,000.00 to \$32,000.00 due to increases in postage and required mailings.

#5) Cleaning services for the building have increased quite a bit. We are currently paying \$6,890.00 per year.

#6) This is contingent on the purchase of the new building;

This is an over-all increase of \$81,600.37 (6.67%),

A	B	C	D	E	F	G
2026	SALARY	RETIREMENT	HOSP/DENTAL/LIFE	SS & MEDI	AUTO	TOTAL
1 CHIEF	\$78,824.00	\$5,517.68	\$13,880.64	\$6,030.04	\$6,000.00	\$110,252.36
2 DEPUTY/IT	\$64,575.00	\$4,520.25	\$14,015.88	\$4,939.99	MILEAGE	\$64,369.62
3 APPR 1	\$57,918.00	\$4,054.26	\$13,908.12	\$4,430.73	MILEAGE	\$80,311.11
4 APPR 2	\$57,918.00	\$4,054.26	\$14,015.88	\$4,430.73	MILEAGE	\$80,418.87
5 APPR 3	\$57,918.00	\$4,054.26	\$14,015.88	\$4,430.83	MILEAGE	\$80,418.97
6 APPRAISAL TRAINEE	\$45,644.00	\$3,195.08	\$13,923.00	\$3,491.77	MILEAGE	\$66,253.85
7 OFFICE MGR/AA	\$54,855.00	\$3,839.85	\$14,015.88	\$4,196.41		\$76,907.14
8 CLERK 1	\$39,869.00	\$2,790.83	\$13,908.12	\$3,049.98		\$59,617.93
9 CLERK 2	\$39,869.00	\$2,790.83	\$14,015.88	\$3,049.98		\$59,725.69
10 CLERK 3	\$39,869.00	\$2,790.83	\$19,038.36	\$3,049.98		\$64,748.17
11 CLERK 4	\$39,869.00	\$2,790.83	\$13,923.00	\$3,049.98		\$59,632.81
12 CLERK 5	\$39,869.00	\$2,790.83	\$13,923.00	\$3,049.98		\$59,632.81
13 TOTAL	\$616,997.00	\$43,189.79	\$172,583.64	\$47,200.40	\$6,000.00	\$862,289.33