

**2026**

**HENDERSON COUNTY APPRAISAL DISTRICT**

**OPERATING BUDGET**

**January 1, 2026– December 31, 2026**

**Prepared and submitted by:**

**Bill Jackson, Chief Appraiser**

**Date: June 12, 2025**

HENDERSON COUNTY APPRAISAL DISTRICT  
2026 OPERATING BUDGET  
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HENDERSON COUNTY APPRAISAL DISTRICT

2026 OPERATING BUDGET CALENDAR

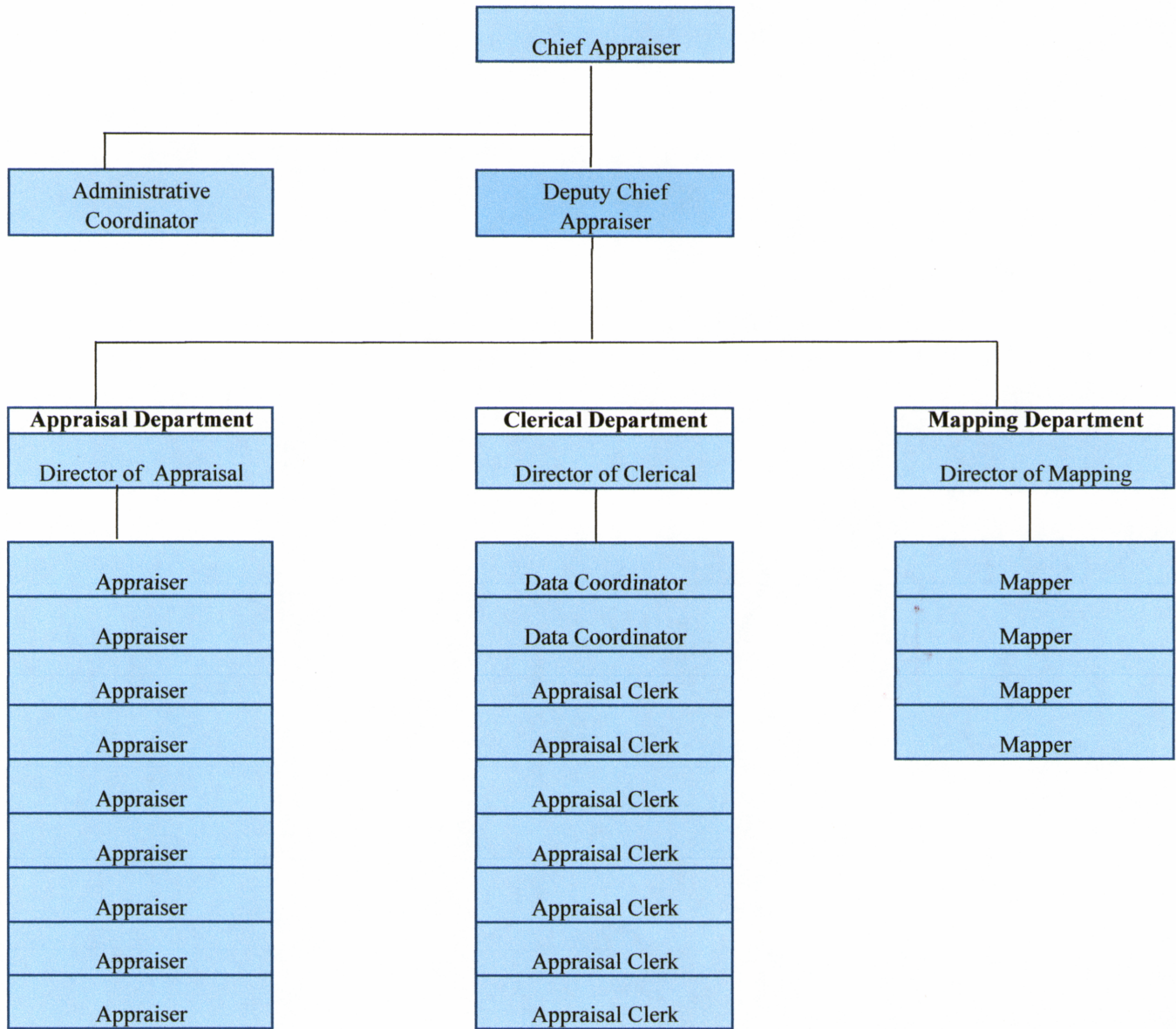
EXHIBIT "A"

June 12, 2025	Chief Appraiser Submits 2026 Operating Budget Request to Board of Directors and participating Taxing Jurisdictions.
August 28, 2025	Publish Notice of Budget Hearing. Secretary to the Board of Directors mails Notification of Budget Hearing to Taxing Jurisdictions.
September 9, 2025	2026 Budget Public Hearing and Adoption of 2026 Budget.
September 10, 2025	Chief Appraiser mails 2026 Budget Request to Taxing Jurisdictions.
December 31, 2025	Payment Due Date for 2026 First Quarter Payment.
March 31, 2026	Payment Due Date for 2026 Second Quarter Payment.
June 30, 2026	Payment Due Date for 2026 Third Quarter Payment.
September 30, 2026	Payment Due Date for 2026 Fourth Quarter Payment.

**2026 Organizational Chart**  
**Henderson County Appraisal District**  
**Exhibit "B"**  
**Board of Directors**

District Counsel

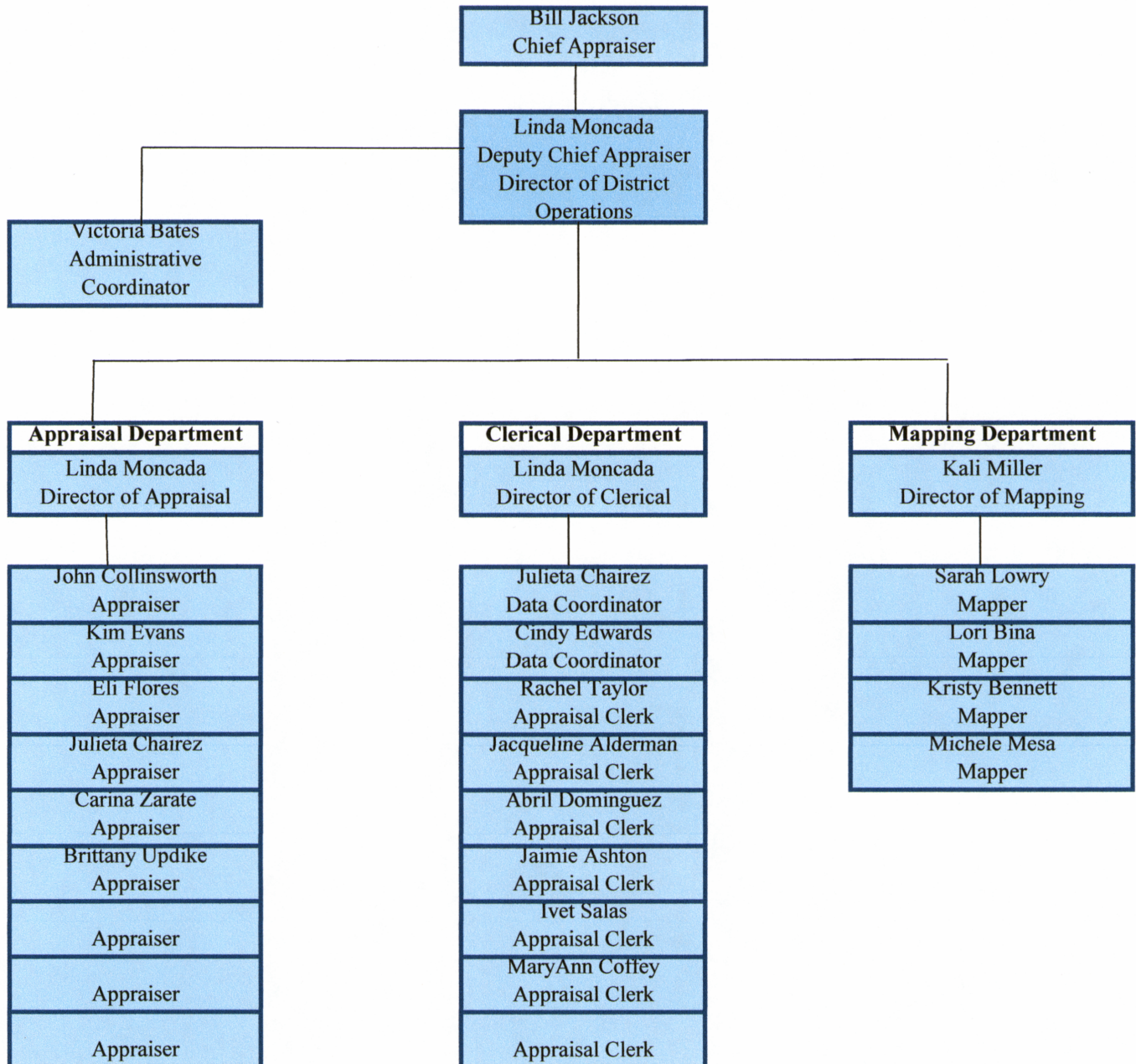
Appraisal Review Board



**2026 Organizational Chart**  
**Henderson County Appraisal District**  
**Exhibit "B"**  
**Board of Directors**

District Counsel

Appraisal Review Board





**HENDERSON COUNTY APPRAISAL DISTRICT**  
**2026 OPERATING BUDGET**  
**SUMMARY**  
**EXHIBIT "C"**

	2025 Budget	2026 Budget	Net Change 2025/2026
<b>REVENUES:</b>			
Cost Shares Budgeted			
Account 5769	\$4,399,822	\$4,100,794	-6.80%
Interest Account			
Account 5761/5762	0	0	0.00%
Surplus from prior years Budget	0	0	0.00%
Miscellaneous Income			
Account 5769.01			
5769.03-5769.05	2,200	0	-100.00%
	-----	-----	
	<b>\$4,402,022</b>	<b>\$4,100,794</b>	<b>-6.84%</b>
<b>EXPENDITURES:</b>			
Payroll Costs & Employee Benefits			
6100 Series	\$2,268,205	\$2,185,688	-3.64%
Purchased & Contracted Services			
6200 Series	1,605,994	1,406,386	-12.43%
Supplies & Materials			
6300 Series	138,803	121,000	-12.83%
Other Operating Expenses			
6400 Series	204,800	203,500	-0.63%
Debt Service			
6500 Series	169,220	169,220	
Capital Expenditures			
6600 Series	15,000	15,000	0.00%
	-----	-----	-----
<b>TOTAL</b>	<b>\$4,402,022</b>	<b>\$4,100,794</b>	<b>-6.84%</b>

**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
6100	TOTAL – PAYROLL/ EMPLOYEE BENEFITS	\$2,268,205	2,185,688
6200	TOTAL – PURCHASED/ CONTRACTED SERVS	1,605,994	1,406,386
6300	TOTAL – SUPPLIES & MATERIALS	138,803	121,000
6400	TOTAL - OTHER OPERATING EXPENSES	204,800	203,500
6500	TOTAL – DEBT SERVICE	169,220	169,220
6600	TOTAL – CAPITAL EXPENDITURES	15,000	15,000
	<b>TOTAL</b>	<b>\$4,402,022</b>	<b>\$4,100,794</b>

**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
	<b>PAYROLL COSTS</b>		
6111	Salaries & Wages	\$1,449,208	\$1,408,804
6113	Contract Labor	60,000	0
6114	Overtime Wages	0	
6115	Board of Review	190,000	190,000
	<b>EMPLOYEE BENEFITS</b>		
6142	Group Health Insurance	282,000	297,384
6143	Workmen's Comp. Ins.	7,000	7,000
6144	FICA-Medicare	23,000	16,500
6145	Unemployment Compensation	5,000	4,000
6149	Retirement	251,997	262,000
	<b>TOTAL</b>	<b>\$2,268,205</b>	<b>\$2,185,688</b>

**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
	<b>PURCHASED &amp; CONTR SERVICES</b>		
6211	Legal Service	\$350,000	\$350,000
6212	Financial Auditing	17,000	17,000
6219	Appraisal Services	75,000	75,000
6252	BIS Contract Services and Hardware Lease	243,630	168,798
6253	Software Lic/Maint.	562,460	503,658
6254.1	Computer Program Accounting	5,000	5,000
6254.2	BIS Office	0	0
6256	Postage Meter Lease	14,000	14,000
6272	Telephone Expense	13,800	16,500
6274	Cellular Phone	6,000	6,000
6275	Internet Service	33,615	33,615
6287	Utilities	25,000	16,000
6288	Facility Maint.	61,050	51,050
6289	Security Service	81,975	72,200
6290	Copy Mach Service	29,565	11,565
6291	Contract Printing	87,899	66,000
	<b>TOTAL</b>	<b>\$1,605,994</b>	<b>\$1,406,386</b>



**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
	<b>SUPPLIES &amp; MATERIALS</b>		
6333	Books & Subscriptions	\$4,000	\$9,000
6391	General Office Supplies	22,000	16,000
6392	Postage & Delivery	112,803	96,000
bill	<b>TOTAL</b>	<b>\$138,803</b>	<b>\$121,000</b>



**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
	<b>OTHER OPERATING EXPENSES</b>		
6411	Travel/Perdiem/Hotel	\$40,000	\$40,000
6412	Transportation Allowance	87,000	79,200
6413	Schools/Education Cost	30,000	30,000
6431	Property Insurance	10,000	15,000
6432	Board Member Liability	7,000	7,000
6433	Auto Liability Insurance	2,500	2,500
6434	Surety Bond Premium	300	300
6491	Dues & Fees	7,500	7,500
6492	Legal Notices/Advert	12,000	12,000
6493	Office Forms & Printing	2,500	1,500
6494	Other Operating Costs	6,000	8,500
	<b>TOTAL</b>	<b>\$204,800</b>	<b>\$203,500</b>

**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
	<b>DEBT SERVICE</b>		
6500	Computer Loan Principal	\$169,220	\$169,220
6510			
	<b>TOTAL</b>	<b>\$169,220</b>	<b>\$169,220</b>

**HENDERSON COUNTY APPRAISAL DISTRICT  
2026 BUDGET WORKSHEET SUMMARY**

<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2025 BUDGET</b>	<b>TOTAL REQUESTED 2026</b>
	<b>CAPITAL EXPENDITURES</b>		
6630	Furniture/Equipment	\$0	\$0
6633	Computer Enhancements/Equip	0	0
6634	Facility Improvements	15000	15,000
	<b>TOTAL</b>	<b>\$15,000</b>	<b>\$15,000</b>

**2026 Budget Allocation Estimate**

<b>2026 Budget</b>	\$4,100,794
<b>Less: Projected Revenues</b>	0

<b>Total Cost Share Allocation</b>	<b>\$4,100,794</b>
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<b>Jurisdiction</b>	<b>Levy</b>	<b>2026 Ratio</b>	<b>ANNUAL 2026 Allocation</b>	<b>QUARTERLY 2026 Allocation</b>	<b>Votes</b>
Athens ISD	\$15,393,126	0.10437113	\$428,005	107,001	104.3711306
Brownsboro ISD	9,488,777	0.06433744	\$263,835	65,959	64.33744412
Cross Roads ISD	2,882,173	0.01954221	80,139	20,035	19.542207
Eustace ISD	8,779,295	0.05952689	244,108	61,027	59.52689177
Frankston ISD	1,261,093	0.00855068	35,065	8,766	8.550680495
Kemp ISD	1,749,385	0.01186148	48,641	12,160	11.86148222
LaPoynor ISD	1,808,568	0.01226277	50,287	12,572	12.26276502
Mabank ISD	12,275,473	0.08323228	341,318	85,330	83.23228148
Malakoff ISD	23,087,245	0.15654012	641,939	160,485	156.5401247
Murchison ISD	430,540	0.00291922	11,971	2,993	2.919221644
Trinidad ISD	492,465	0.00333910	13,693	3,423	3.339096221
Van ISD	153,595	0.00104143	4,271	1,068	1.041431338
City Athens	5,235,624	0.03549948	145,576	36,394	35.49948181
City Brownsboro	191,545	0.00129875	5,326	1,331	1.298746481
City Chandler	1,673,196	0.01134489	46,523	11,631	11.34489241



<b>Jurisdiction</b>	<b>Levy</b>	<b>2026 Ratio</b>	<b>ANNUAL 2026 Allocation</b>	<b>QUARTERLY 2026 Allocation</b>	<b>Votes</b>
City Enchanted Oaks	319,223	0.00216445	8,876	2,219	2.164450901
City Eustace	172,164	0.00116734	4,787	1,197	1.167336078
City Log Cabin	143,831	0.00097523	3,999	1,000	0.97522778
City Malakoff	479,358	0.00325023	13,329	3,332	3.250225876
City of Caney City	251,503	0.00170528	6,993	1,748	1.705284064
City of Frankston	5,639	0.00003823	157	39	0.038234521
City of Mabank	496,048	0.00336339	13,793	3,448	3.363390296
City Payne Springs	125,077	0.00084807	3,478	869	0.848068671
City Seven Points	264,381	0.00179260	7,351	1,838	1.792601704
City Star Harbor	460,957	0.00312546	12,817	3,204	3.125460239
City Tool	1,420,151	0.00962915	39,487	9,872	9.62915301
City Trinidad	359,802	0.00243959	10,004	2,501	2.439591643
Long Cove Development	2,038,956	0.01382488	56,693	14,173	13.82488151
E SVS Dist. #1	269,973	0.00183052	7,507	1,877	1.830517547
E SVS Dist. #2	569,937	0.00386439	15,847	3,962	3.864385251
E SVS Dist. #3	75,358	0.00051096	2,095	524	0.510955323
E SVS Dist. #4	235,259	0.00159514	6,541	1,635	1.595143691
E SVS Dist. #5	245,636	0.00166550	6,830	1,707	1.665503618

<b>Jurisdiction</b>	<b>Levy</b>	<b>2026 Ratio</b>	<b>ANNUAL 2026 Allocation</b>	<b>QUARTERLY 2026 Allocation</b>	<b>Votes</b>
E SVS Dist. #6	492,386	0.00333856	13,691	3,423	3.338560571
E SVS Dist. #7	132,798	0.00090042	3,692	923	0.900419928
E SVS Dist. #8	1,136,300	0.00770454	31,595	7,899	7.70453745
E SVS Dist#10	166,500	0.00112893	4,630	1,157	1.128932047
E SVS Dist #11	183,397	0.00124350	5,099	1,275	1.243500004
E SVS Dist #12	497,463	0.00337298	13,832	3,458	3.372984523
AMWA	1,045,935	0.00709183	29,082	7,271	7.091829075
H.C. Levee Dist. #3	99,574	0.00067515	2,769	692	0.675148827
Henderson County	35,630,091	0.24158529	990,692	247,673	241.5852948
TVCC	15,264,722	0.10350050	424,434	106,109	103.5005037
	<b>\$147,484,519</b>	<b>1.00000000</b>	<b>\$4,100,794</b>	<b>\$1,025,198.50</b>	<b>1000</b>