2027

HENDERSON COUNTY APPRAISAL DISTRICT

OPERATING BUDGET

January 1, 2027– December 31, 2027

Prepared and submitted by:

Bill Jackson, Chief Appraiser

Date: June 11, 2026

HENDERSON COUNTY APPRAISAL DISTRICT
2027 OPERATING BUDGET
TABLE OF CONTENTS

HENDERSON COUNTY APPRAISAL DISTRICT

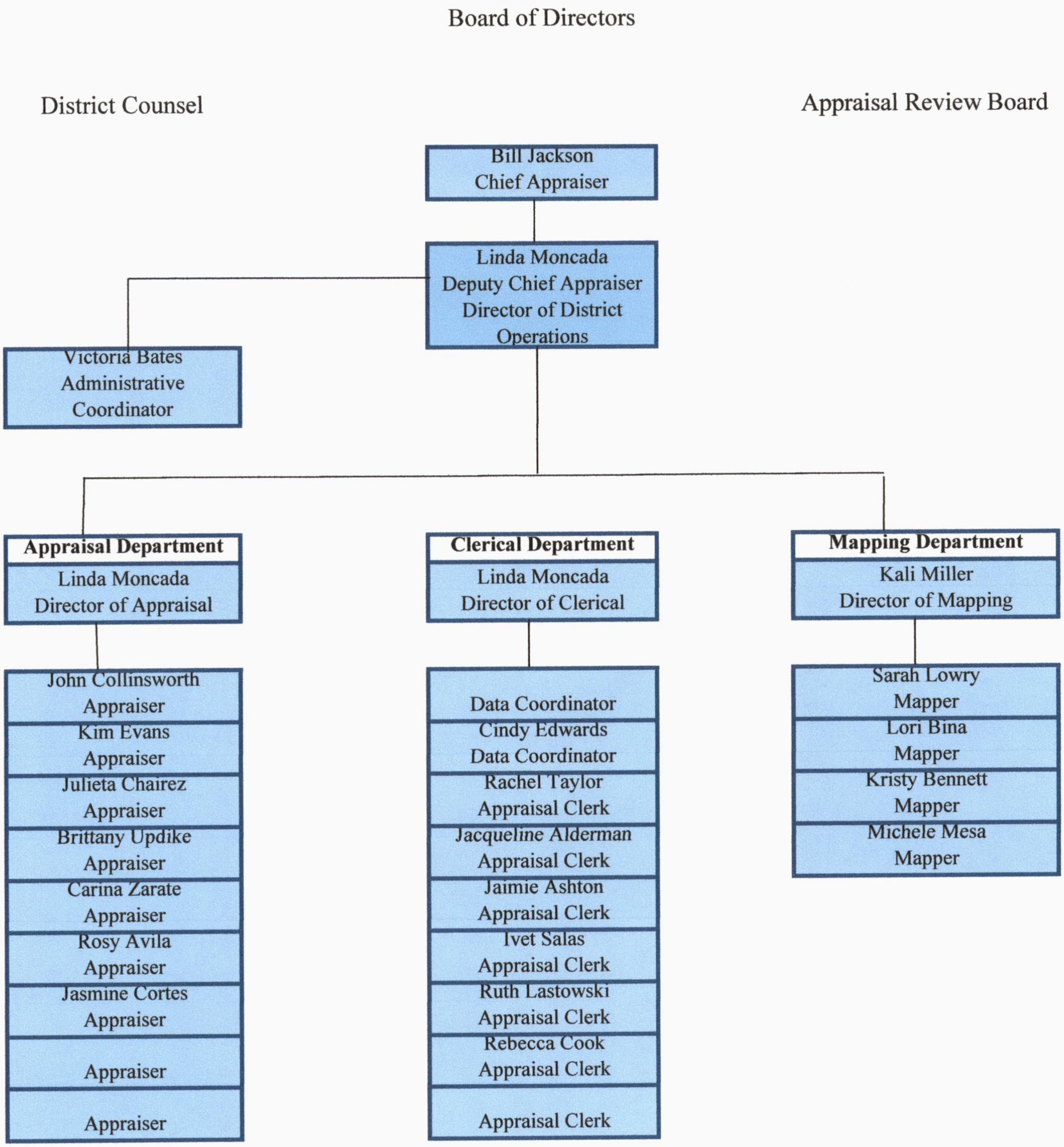
2027 OPERATING BUDGET CALENDAR

EXHIBIT "A"

June 11, 2026	Chief Appraiser Submits 2026 Operating Budget Request to Board of Directors and participating Taxing Jurisdictions.
August 25, 2026	Publish Notice of Budget Hearing. Secretary to the Board of Directors mails Notification of Budget Hearing to Taxing Jurisdictions.
September 7, 2026	2027 Budget Public Hearing and Adoption of 2027 Budget.
September 10, 2026	Chief Appraiser mails 2027 Budget Request to Taxing Jurisdictions.
December 31, 2026	Payment Due Date for 2027 First Quarter Payment.
March 31, 2027	Payment Due Date for 2027 Second Quarter Payment.
June 30, 2027	Payment Due Date for 2027 Third Quarter Payment.
September 30, 2027	Payment Due Date for 2027 Fourth Quarter Payment.

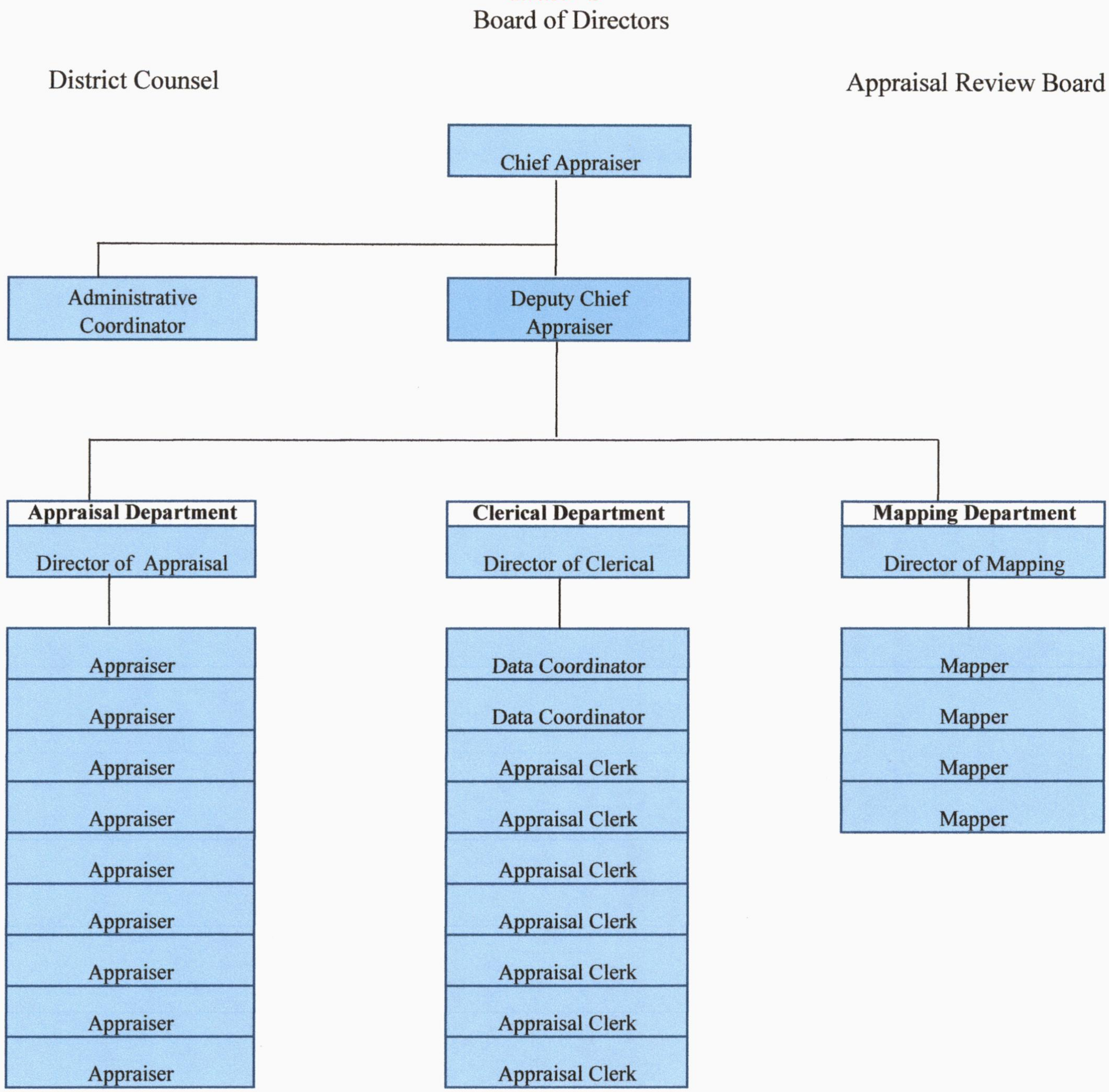
2027 Organizational Chart
Henderson County Appraisal District

Exhibit "B'



2027 Organizational Chart
Henderson County Appraisal District

Exhibit "B"



HENDERSON COUNTY APPRAISAL DISTRICT
2027 OPERATING BUDGET
SUMMARY
EXHIBIT "C"

	2026 Budget	2027 Budget	Net Change 2026/2027
REVENUES:			
Cost Shares Budgeted Account 5769	$ 4,100,794	$ 4,160,206	1.45%
Interest Account Account 5761/5762	$ -	$ -	0.00%
Surplus from prior years Budget	$ -	$ -	0.00%
Miscellaneous Income Account 5769.01 5769.03-5769.05	$ -	$ -	#DIV/0!
	------	------	
	$ 4,100,794	**$ 4,160,206**	**1.45%**
EXPENDITURES:			
Payroll Costs & Employee Benefits 6100 Series	$ 2,185,688	$ 2,266,214	3.68%
Purchased & Contracted Services 6200 Series	$ 1,406,386	$ 1,406,407	0.00%
Supplies & Materials 6300 Series	$ 121,000	$ 113,000	-6.61%
Other Operating Expenses 6400 Series	$ 203,500	$ 204,500	0.49%
Debt Service 6500 Series	$ 169,220	$ 155,085	
Capital Expenditures 6600 Series	$ 15,000	$ 15,000	0.00%
	------	------	------
TOTAL	**$ 4,100,794**	**$ 4,160,206**	**1.45%**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
6100	TOTAL – PAYROLL/ EMPLOYEE BENEFITS	$2,185,688	$2,266,214
6200	TOTAL – PURCHASED/ CONTRACTED SERVS	1,406,386	1,406,407
6300	TOTAL – SUPPLIES & MATERIALS	121,000	113,000
6400	TOTAL - OTHER OPERATING EXPENSES	203,500	204,500
6500	TOTAL – DEBT SERVICE	169,220	155,085
6600	TOTAL – CAPITAL EXPENDITURES	15,000	15,000
	TOTAL	**$4,100,794**	**$4,160,206**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
	PAYROLL COSTS		
6111	Salaries & Wages	$ 1,408,804	$ 1,463,214
6113	Contract Labor	$ -	$ -
6115	Board of Review	$ 190,000	$ 210,000
	EMPLOYEE BENEFITS		$ -
6142	Group Health Insurance	$ 297,384	$ 350,000
6143	Workmen's Comp. Ins.	$ 7,000	$ 7,000
6144	FICA-Medicare	$ 16,500	$ 10,000
6145	Unemployment Compensation	$ 4,000	$ 3,000
6149	Retirement	$ 262,000	$ 223,000
	TOTAL	**$ 2,185,688**	**$ 2,266,214**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
	PURCHASED & CONTR SERVICES		
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	$ 168,798	$ 170,935
6253	Software Lic/Maint.	$ 503,658	$ 497,412
6254.1	Computer Program Accounting	$ 5,000	$ 2,500
6254.2	BIS Office	$ -	$ -
6256	Postage Meter Lease	$ 14,000	$ 18,248
6272	Telephone Expense	$ 16,500	$ 16,500
6274	Cellular Phone	$ 6,000	$ 6,000
6275	Internet Service	$ 33,615	$ 26,412
6287	Utilities	$ 16,000	$ 23,650
6288	Facility Maint.	$ 51,050	$ 51,050
6289	Security Service	$ 72,200	$ 74,000
6290	Copy Mach Service	$ 11,565	$ 11,700
6291	Contract Printing	$ 66,000	$ 66,000
	TOTAL	**$ 1,406,386**	**$ 1,406,407**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
	SUPPLIES & MATERIALS		
6333	Books & Subscriptions	$ 9,000	$ 10,000
6391	General Office Supplies	$ 16,000	$ 32,000
6392	Postage & Delivery	$ 96,000	$ 71,000
bill	**TOTAL**	**$ 121,000**	**$ 113,000**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
	OTHER OPERATING EXPENSES		
6411	Travel/Perdiem/Hotel	$ 40,000	$ 35,000
6412	Transportation Allowance	$ 79,200	$ 79,200
6413	Schools/Education Cost	$ 30,000	$ 20,000
6431	Property Insurance	$ 15,000	$ 40,000
6432	Board Member Liability	$ 7,000	$ 7,000
6433	Auto Liability Insurance	$ 2,500	$ 3,000
6434	Surety Bond Premium	$ 300	$ 500
6491	Dues & Fees	$ 7,500	$ 7,000
6492	Legal Notices/Advert	$ 12,000	$ 6,000
6493	Office Forms & Printing	$ 1,500	$ 2,800
6494	Other Operating Costs	$ 8,500	$ 4,000
	TOTAL	**$ 203,500**	**$ 204,500**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
	DEBT SERVICE		
6500	Computer Loan Principal	$ 169,220	$ 155,085
	TOTAL	**$ 169,220**	**$ 155,085**

HENDERSON COUNTY APPRAISAL DISTRICT
2027 BUDGET WORKSHEET SUMMARY

ACCT NUMBER	ACCOUNT NAME	2026 BUDGET	TOTAL REQUESTED 2027
	CAPITAL EXPENDITURES		
6630	Furniture/Equipment	$ -	$ -
6633	Computer Enhancements/Equip	$ -	$ -
6634	Facility Improvements	$ 15,000	$ 15,000
	TOTAL	**$ 15,000**	**$ 15,000**

2027 Budget Allocation Estimate

2027 Budget	$4,160,206
Less: Projected Revenues	0
Total Cost Share Allocation	**$4,160,206**

Jurisdiction	Levy	2027 Ratio	ANNUAL 2027 Allocation	QUARTERLY 2027 Allocation	Votes
Athens ISD	$15,223,421	0.10015893	$416,682	104,170	100.1589281
Brownsboro ISD	9,310,615	0.06125701	$254,842	63,710	61.25700775
Cross Roads ISD	2,626,233	0.01727868	71,883	17,971	17.27868409
Eustace ISD	8,685,995	0.05714747	237,745	59,436	57.14746695
Frankston ISD	1,154,832	0.00759795	31,609	7,902	7.597946298
Kemp ISD	1,649,079	0.01084973	45,137	11,284	10.84972852
LaPoynor ISD	1,816,988	0.01195445	49,733	12,433	11.9544464
Mabank ISD	12,062,630	0.07936325	330,167	82,542	79.363245
Malakoff ISD	21,932,612	0.14430048	600,320	150,080	144.3004767
Murchison ISD	429,718	0.00282723	11,762	2,940	2.827228798
Trinidad ISD	502,754	0.00330775	13,761	3,440	3.307752031
Van ISD	146,283	0.00096243	4,004	1,001	0.96243469
City Athens	5,562,376	0.03659635	152,248	38,062	36.59634833
City Brownsboro	195,515	0.00128635	5,351	1,338	1.286345088
City Chandler	1,738,203	0.01143610	47,577	11,894	11.43609897

Jurisdiction	Levy	2027 Ratio	ANNUAL 2027 Allocation	QUARTERLY 2027 Allocation	Votes
City Enchanted Oaks	373,619	0.00245814	10,226	2,557	2.458138585
City Eustace	185,943	0.00122337	5,089	1,272	1.223368359
City Log Cabin	157,894	0.00103883	4,322	1,080	1.038826542
City Malakoff	460,564	0.00303017	12,606	3,152	3.030172821
City of Caney City	278,281	0.00183088	7,617	1,904	1.830884573
City of Frankston	5,983	0.00003936	164	41	0.039363745
City of Mabank	528,902	0.00347979	14,477	3,619	3.479786664
City Payne Springs	175,158	0.00115241	4,794	1,199	1.152410981
City Seven Points	264,040	0.00173719	7,227	1,807	1.737189254
City Star Harbor	518,995	0.00341461	14,205	3,551	3.414605881
City Tool	1,519,103	0.00999458	41,580	10,395	9.994581909
City Trinidad	381,836	0.00251220	10,451	2,613	2.512200409
Long Cove Development	1,992,596	0.01310982	54,540	13,635	13.10981805
E SVS Dist. #1	768,395	0.00505547	21,032	5,258	5.055474689
E SVS Dist. #2	1,077,584	0.00708971	29,495	7,374	7.089711199
E SVS Dist. #3	102,173	0.00067222	2,797	699	0.672223291
E SVS Dist. #4	621,250	0.00408737	17,004	4,251	4.087368672
E SVS Dist. #5	262,708	0.00172843	7,191	1,798	1.728425672

Jurisdiction	Levy	2027 Ratio	ANNUAL 2027 Allocation	QUARTERLY 2027 Allocation	Votes
E SVS Dist. #6	535,558	0.00352358	14,659	3,665	3.523578255
E SVS Dist. #7	194,493	0.00127962	5,323	1,331	1.279621079
E SVS Dist. #8	1,155,742	0.00760393	31,634	7,908	7.60393343
E SVS Dist#10	174,991	0.00115131	4,790	1,197	1.151312243
E SVS Dist #11	203,772	0.00134067	5,577	1,394	1.340670083
E SVS Dist #12	561,321	0.00369308	15,364	3,841	3.693079871
AMWA	1,068,839	0.00703218	29,255	7,314	7.032175523
H.C. Levee Dist. #3	94,082	0.00061899	2,575	644	0.618990454
Henderson County	38,944,005	0.25622295	1,065,940	266,485	256.2229473
TVCC	16,347,570	0.10755500	447,451	111,863	107.5550028
	$151,992,651	**1.00000000**	**$4,160,206**	**$1,040,051.50**	**1000**