



***HARRIS CENTRAL
APPRAISAL DISTRICT
HARRIS COUNTY
HOUSTON, TEXAS***

**Division
2026 Budget
Summaries**

May 2025

DIVISION BUDGET SUMMARIES

PROPOSED 2026 BUDGET

for the

HARRIS CENTRAL APPRAISAL DISTRICT

Budget & Finance Committee Budget Workshop
May 12, 2025

Contents

DIVISIONS

Board of Directors	1
Appraisal Review Board	3
Chief Appraiser	
Office of the Chief Appraiser	5
Legal Services.....	7
Human Resources	9
Information Technology	11
Budget & Finance	13
Office Services	15
Appraisal Services	17
Deputy Chief Appraiser – Appraisal & Security	
Appraisal Operations.....	19
Business & Industrial Property	21
Commercial Property	23
Residential Property.....	25
Security Services	27
Deputy Chief Appraiser - Compliance	
Audit Support Services.....	29
Jurisdiction Communications.....	31
Information & Assistance.....	33
Communications	35
Records Information Management	37
Deputy Chief Appraiser - Appeals	
ARB Operations.....	39
Review Appraisal.....	41

ANCILLARY SCHEDULES & CHARTS

2026 Budget with Comparisons to 2025 Budget & 2024 Actual	43
2026 Budget Expenditure Summary and Method of Financing	44
Plan of Organization – 2026	45

Board of Directors - 1001

Jason Cunningham, Deputy Chief Appraiser - Appraisal & Security

The board of directors has general policy-making authority and primary responsibility for fiscal matters, including approving major contracts and adopting annual budget.

- Appoint and monitor performance of chief appraiser, taxpayer liaison officer and legal counsel
- Appoint ARB members, select board officers, approve agricultural board
- Hold public meetings monthly
- Designate district depository
- Oversee taxing unit allocation compliance and annual financial audit
- Approve post-certification settlements and appeals
- Comply with law and regulations, including Tax Code, Open Meetings Act, Texas Government Code, Generally Accepted Accounting Principles (GAAP)
- Members appointed (5), generally elected (3), ex officio (1)

Performance Measures and Statistics

Complete mandatory training	
Convene and conduct lawful business	
<ul style="list-style-type: none"> • Provide public notice and follow posted agenda • Fund and secure operations to meet mandates • Keep ARB properly staffed • Conduct and report on board committee meetings 	
Approve annual budget and reappraisal plan	
Oversee performance of chief appraiser, taxpayer liaison officer and agricultural board	
Review comptroller audit results (e.g., Methods & Assistance Program Study; Property Value Study)	
Division cost per parcel	\$0.01



2026 Division Budget

Office & Field Operations	\$28,000
Total	\$28,000

Proposed Changes

Office & Field Operations	\$9,500
Total	\$9,500

DIVISION: 1001 - Board of Directors

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5200: Office Supplies	500	500	81	419	500	1,000	500
5200: Field Travel & Other	3,000	5,000	3,701	1,299	3,000	7,000	4,000
5200: Seminars & Other Tuition	4,000	6,000	4,950	1,050	5,000	7,000	2,000
5200: Education Travel & Expenses	7,000	11,000	9,862	1,138	10,000	13,000	3,000
TOTALS	\$14,500	\$22,500	\$18,594	\$3,906	\$18,500	\$28,000	\$9,500

Appraisal Review Board - 2000

Clarette Walker, Deputy Chief Appraiser - Compliance

Responsibilities

The ARB is a group of citizens authorized to resolve disputes between property owners and appraisal districts. ARB members are locally appointed to serve two-year terms on their local ARB where they hear taxpayer protests and taxing unit challenges. After listening to the property owner and appraisal district representative, the ARB makes a determination on the issues heard during the protest. ARB decisions are binding only for the tax year in question.



Performance Measures and Statistics

Monthly board of directors' meetings	12
Post-ARB lawsuits	9,840
Post-ARB arbitrations	9,723
Total protests	520,950
ARB protests hearings	95,744
Division cost per parcel	\$1.73

2026 Division Budget

Salaries, Wages & Related	\$3,081,000
Employee Benefits	\$286,997
Office & Field Operations	\$12,500
Total	\$3,380,497

Proposed Changes	\$0
-------------------------	------------

DIVISION: 2000 - Appraisal Review Board

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: ARB Board Members	3,081,000	1,895,000	1,894,626	374	3,081,000	3,081,000	0
5100: Unemployment Insurance	51,300	25,500	24,617	883	51,300	51,300	0
5100: FICA Medicare	44,675	30,875	27,482	3,393	44,675	44,675	0
5100: Social Security	191,022	117,822	117,510	312	191,022	191,022	0
5200: Office Supplies	500	1,500	1,401	99	2,000	2,000	0
5200: Seminars & Other Tuition	12,000	9,200	9,200	0	10,500	10,500	0
TOTALS	\$3,380,497	\$2,079,897	\$2,074,835	\$5,062	\$3,380,497	\$3,380,497	\$0

Office of the Chief Appraiser - 5001

Jason Cunningham, Deputy Chief Appraiser - Appraisal and Security

Responsible for administering appraisal district and supporting the board of directors.

- Direct largest appraisal district in U.S. doing annual reappraisal
- 716 employees
- Manage \$111 million budget
- Reappraise 1.9 million parcels in 1,778 square mile area
- Resolve over 500,000 protests annually
- Timely produce correct appraisal roll for nearly 600 taxing entities
- Ensure compliance with law and regulations:
 - Tax Code, Uniform Standards of Professional Appraisal Practice (USPAP), Public Information Act, Open Meetings Act,
 - Texas Government Code (e.g., cybersecurity), Generally Accepted Accounting Principles (GAAP)
- 7 Total staff



Performance Measures and Statistics

Discover, list & appraise property in the district	
Certify tax roll	
Propose annual budget	
Implement new legislation	
Maintain strategic operation and succession plans	
Prepare for next Methods & Assistance Program Study	
Provide data required for next Property Value Study	
Maintain transparent, responsive culture & communications for staff and public served	
Track external forces <ul style="list-style-type: none"> • County population annual growth 1.1% to 4,943,000 • Inflation 2.39% over 2024 • Labor market 	
Division cost per parcel	\$0.90

2026 Division Budget

Salaries, Wages & Related	\$1,310,584
Employee Benefits	\$357,756
Office & Field Operations	\$101,700
Total	\$1,770,040

Proposed Changes

Salaries, Wages & Related	\$257,836
Employee Benefits	\$68,793
Office & Field Operations	\$32,050
Total	\$358,679

DIVISION: 5001 - Office of the Chief Appraiser

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	1,135,305	1,068,003	1,066,363	1,640	1,047,748	1,305,584	257,836
5000: Overtime	5,000	5,000	3,177	1,823	5,000	5,000	0
5100: Group Health Insurance	101,055	86,617	86,617	0	86,619	105,943	19,324
5100: Group Life & LTD Insurance	3,991	3,633	3,633	0	3,685	4,587	902
5100: Group Dental Insurance	2,764	2,369	2,369	0	2,369	3,040	671
5100: Group Vision Insurance	756	648	648	0	648	756	108
5100: Unemployment Insurance	1,890	1,620	526	1,094	1,620	1,890	270
5100: Retirement	182,791	207,392	206,604	788	178,757	222,537	43,780
5100: FICA Medicare	16,534	18,051	15,942	2,109	15,265	19,003	3,738
5200: Office Supplies	14,650	16,500	16,384	116	14,650	16,500	1,850
5200: Field Travel & Other	18,600	18,600	17,757	843	18,600	35,200	16,600
5200: Seminars & Other Tuition	5,500	22,500	20,778	1,722	10,000	22,500	12,500
5200: Education Travel & Expenses	15,000	15,000	12,960	2,040	20,000	15,000	(5,000)
5200: Online Subscriptions	6,400	6,400	3,067	3,333	6,400	12,500	6,100
TOTALS	\$1,510,236	\$1,472,333	\$1,456,826	\$15,507	\$1,411,361	\$1,770,040	\$358,679

Legal Services Division – 5004

Kevin McCormack, Chief Legal Officer

Responsible for legal services

- Provide legal representation at trials, hearings, mediations, appeals, depositions, settlement conferences, ARB hearings, and State Office of Administrative Hearings (SOAH)
- Defend between 5,900 and 6,400 lawsuits annually
- Work directly with review appraisal division and outside counsel to resolve lawsuits
- Provide in-house legal services, analysis and legal opinions to the district including analyzing & negotiating contracts
- Respond to open records requests
- Track and analyze legislative bills
- Handle settlement conferences for a majority of lawsuits filed against HCAD
- Collect dealer penalties
- Provide training on legal issues
- 21 Total staff



Performance Measures and Statistics

	Cases	Accounts	Value
Lawsuits Closed	5,683	9,215	\$26,930,402,861
Nonsuits and Dismissals	419	421	\$500,808,024
<i>Other Matters:</i>			
Settlement conferences attended	312		
Heard 7,693 cases involving 14,304 accounts			
Value of cases heard \$133,261,768,758			
PIA tasks	478		
Legal Opinions (including exemptions)	1,217		
SOAHs 19 cases/3 trials-3 won			
Courses taught	9		
Division cost per parcel	\$1.44		

2026 Division Budget

Salaries, Wages & Related	\$2,049,023
Employee Benefits	\$718,582
Office & Field Operations	\$62,055
Total	\$2,829,660

Proposed Changes

Salaries, Wages & Related	\$339,392
Employee Benefits	\$109,651
Office & Field Operations	\$18,790
Total	\$467,833

DIVISION: 5004 - Legal Services

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	1,514,522	1,523,522	1,521,168	2,354	1,698,631	2,038,023	339,392
5000: Overtime	1,000	1,000	443	557	1,000	1,000	0
5000: Part-Time Seasonal Wages	10,000	0	0	0	10,000	10,000	0
5100: Group Health Insurance	259,856	259,856	259,856	0	274,292	317,830	43,538
5100: Group Life & LTD Insurance	5,304	5,304	5,304	0	5,949	7,137	1,188
5100: Group Dental Insurance	7,106	7,106	7,106	0	7,501	9,120	1,619
5100: Group Vision Insurance	1,944	1,944	1,944	0	2,052	2,268	216
5100: Unemployment Insurance	4,860	1,360	1,102	258	5,130	5,670	540
5100: Retirement	242,938	241,938	241,294	644	288,597	346,226	57,629
5100: FICA Medicare	22,120	22,120	21,607	513	24,790	29,711	4,921
5100: Social Security	620	0	0	0	620	620	0
5200: Office Supplies	6,465	665	640	25	8,465	8,034	(431)
5200: Field Travel & Other	3,800	3,550	1,611	1,939	3,800	4,642	842
5200: Seminars & Other Tuition	12,000	4,000	3,979	21	16,000	17,600	1,600
5200: Education Travel & Expenses	9,000	6,110	6,103	8	15,000	16,500	1,500
5200: Online Subscriptions	12,500	2,500	659	1,841	0	15,279	15,279
TOTALS	\$2,114,035	\$2,078,475	\$2,072,816	\$6,311	\$2,361,827	\$2,829,660	\$467,833

Human Resources Division - 5005

Sally Vardy, Chief Human Resources Officer

Responsible for contributing to the district's success through its focus on people, culture and compliance.

- Talent acquisition and workforce planning
- Employee development and training
- Performance management
- Compensation and benefits
- Employee relations and culture
- Compliance and risk management
- Organizational development and change management
- Human Resources analytics and reporting
- 16 Total staff

Performance Measures and Statistics

Talent management programs (performance evaluation, talent calibration, salary adjustment)	Annually
HCAD emergency and strategic succession plans	Annually
Policy and standard operating procedure (SOP) management and updates	Annually
Benefits enrollment	Annually
Job postings, applications received, interviews conducted	183/5,313/652
New hires and internal promotions	84/93
Turnover ratio	8.46%
Texas Department of Licensing and Regulation (TDLR) registration and renewals (renewals, applications, testing, and continued education reporting)	883
Appraisal education program (classes/program surveys/exams scored/instructor surveys)	33/45/377/658
HCAD professional and appraisal development and wellness training classes	71
Risk management (employee relations/grievances/unemployment/workers comp/equal employment opportunity commission (EEOC))	37/5/23/7/0
Compensation (job descriptions updated and survey participation)	551/4
Administration (service awards/badges/verification of employment (VOE)/professional development program (PDP) payout/professional memberships)	109/805/20/261/76
Division cost per parcel	\$1.20



2026 Division Budget

Salaries, Wages & Related	\$1,451,880
Employee Benefits	\$527,815
Office & Field Operations	\$95,825
Professional Services	\$277,000
Total	\$2,352,520

Proposed Changes

Salaries, Wages & Related	\$175,305
Employee Benefits	\$75,146
Office & Field Operations	(\$11,248)
Professional Services	\$210,275
Total	\$449,478

DIVISION: 5005 - Human Resources

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	1,234,949	1,384,949	1,382,621	2,328	1,276,575	1,451,880	175,305
5000: Overtime	0	3,000	2,749	251	0	0	0
5000: Part-Time Seasonal Wages	0	74,000	73,317	683	0	0	0
5100: Group Health Insurance	202,110	202,110	202,110	0	202,110	242,156	40,046
5100: Group Life & LTD Insurance	4,322	4,322	4,322	0	4,468	5,082	614
5100: Group Dental Insurance	5,527	5,527	5,527	0	5,527	6,948	1,421
5100: Group Vision Insurance	1,512	1,512	1,512	0	1,512	1,728	216
5100: Unemployment Insurance	3,780	3,780	2,019	1,761	3,780	4,320	540
5100: Retirement	197,962	220,962	219,965	997	216,762	246,529	29,767
5100: FICA Medicare	17,907	21,907	20,595	1,312	18,510	21,052	2,542
5100: Social Security	0	5,000	4,546	454	0	0	0
5200: Office Supplies	15,769	8,269	7,135	1,134	15,769	15,245	(524)
5200: Field Travel & Other	2,650	1,150	194	956	2,650	3,310	660
5200: Seminars & Other Tuition	54,602	17,632	17,630	2	54,602	39,110	(15,492)
5200: Education Travel & Expenses	12,282	12,282	9,051	3,231	12,282	16,390	4,108
5200: Online Subscriptions	21,770	51,770	50,223	1,547	21,770	21,770	0
5400: Other Professional Services	66,725	366,725	363,996	2,729	66,725	277,000	210,275
TOTALS	\$1,841,867	\$2,384,897	\$2,367,512	\$17,385	\$1,903,042	\$2,352,520	\$449,478

Information Technology Division – 8005

Beata Kasper, Chief Information Officer

Responsible for

- Manage all IT-related systems and network functions in a timely manner to facilitate the core organizational functions of noticing and rolls
- Support all systems and network related matrices with primary resources, backup business continuity, and documentation to support our functions
- Promote and champion security-based systems and networking best practices.
- Engage HCAD departments and vendors as IT business partners to provide for system and feature enhancements
- Continuously review technology to ensure the district and staff have appropriate systems network infrastructure to maximize efficiency
- Lead, champion, and coordinate process improvement(s) to maximize efficiency.
- Administer, maintain and support Esri ArcGIS software suite for spatial data management, creation of district base maps, sales maps for commercial and residential, and maps for land analysis
- Provide GIS-based maps and visualizations to assist internal HCAD staff in interpreting information
- Design and maintain business workflows in coordination with other divisions to manage parcel records with full transaction support
- Provide other county jurisdictions with maps and spatial data to assist them in various and operations
- Acquire and maintain aerial ortho, oblique and street level imagery as well as building footprint changes as directed by appraisal divisions
- 62 Total staff

Performance Measures and Statistics

Network uptime and availability average	100%
Application and access availability	95%
Protected devices	1,048
Users	728
Total events	8,029,664,232
Spam blocked	183,830 (100%)
Phishing blocked	35,724 (100%)
Malware blocked	369 (100%)
Alerts reviewed	1,560
Investigations	432
Average time to resolution	23 min
Security operation center team engagement	108
Automation vs Human (protest, AofA)	85%
Support tickets	19,497
Customer satisfaction	4.8/5.0
Parcels processed by GIS	162,315
Active projects	244
Business continuity fail-over test	Actual/Success
Division cost per parcel	\$9.45



2026 Division Budget

Salaries, Wages & Related	\$6,355,664
Employee Benefits	\$2,179,906
Office & Field Operations	\$882,010
Computer Operations	\$7,246,285
Professional Services	\$1,769,000
Capital Purchases	\$75,000
Total	\$18,507,865

Proposed Changes

Salaries, Wages & Related	\$324,190
Employee Benefits	\$105,824
Office & Field Operations	\$10,600
Computer Operations	\$352,800
Professional Services	(\$460,000)
Capital Purchases	\$0
Total	\$333,414

DIVISION: 8005 - Information Technology

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	5,726,473	6,200,973	6,200,476	497	5,957,074	6,274,064	316,990
5000: Overtime	60,000	23,000	22,841	159	60,000	60,000	0
5000: Part-Time Seasonal Wages	14,400	12,400	11,936	464	14,400	21,600	7,200
5100: Group Health Insurance	895,059	895,059	895,059	0	895,059	938,355	43,296
5100: Group Life & LTD Insurance	20,253	20,253	20,253	0	21,060	22,169	1,109
5100: Group Dental Insurance	24,478	24,478	24,478	0	24,478	26,925	2,447
5100: Group Vision Insurance	6,696	6,696	6,696	0	6,696	6,696	0
5100: Unemployment Insurance	16,740	5,740	5,391	349	16,740	16,740	0
5100: Retirement	927,573	988,073	987,242	831	1,021,700	1,075,525	53,825
5100: FICA Medicare	84,113	89,113	87,571	1,542	87,456	92,157	4,701
5100: Social Security	893	893	56	837	893	1,339	446
5200: Office Supplies	7,500	7,500	2,944	4,556	7,500	7,500	0
5200: Communications Services	389,625	373,625	372,727	898	399,585	396,435	(3,150)
5200: Copier Leases	45,000	13,000	12,180	820	49,200	49,200	0
5200: Copier, Supplies & Maint	125,000	45,000	42,860	2,140	105,000	105,000	0
5200: Field Travel & Other	5,000	5,000	1,393	3,607	5,000	5,000	0
5200: Seminars & Other Tuition	102,375	37,375	34,515	2,860	104,075	114,075	10,000
5200: Education Travel & Expenses	105,000	45,000	43,656	1,344	107,750	111,500	3,750
5200: Online Subscriptions	2,000	7,000	3,213	3,787	1,000	1,000	0
5200: Printing, Forms & Stationery	27,300	19,200	14,347	4,853	27,300	27,300	0
5200: Paper, Computer Stock	65,000	45,000	40,650	4,350	65,000	65,000	0
5300: Minor Equipment-Office & Field Ops	449,500	697,500	696,688	812	542,000	604,500	62,500
5300: Minor Equipment-Infrastructure	840,000	55,000	52,683	2,317	799,000	524,000	(275,000)
5300: Hardware Maintenance & Support	426,300	366,300	364,214	2,086	460,500	587,500	127,000
5300: Software Maintenance & Support	1,647,200	1,849,200	1,848,798	402	1,615,200	1,784,100	168,900
5300: Computer Supplies	28,000	0	0	0	16,000	16,000	0
5300: Software Subscriptions	2,265,085	2,438,085	2,426,899	11,186	3,404,535	3,723,935	319,400
5300: Software Purchases	291,500	198,500	198,012	488	56,250	6,250	(50,000)
5400: Other Professional Services	1,779,000	2,626,000	2,625,930	70	2,229,000	1,769,000	(460,000)
5700: Capital Purchases	75,000	26,000	25,798	202	75,000	75,000	0
TOTALS	\$16,452,063	\$17,120,963	\$17,069,506	\$51,457	\$18,174,451	\$18,507,865	\$333,414

Budget and Finance Division – 8006

Theresa Paul, Chief Financial Officer

Responsible for the business support functions relating to district benefits, budgeting, financial accounting, payroll, investing public funds, purchasing, facilities, fixed assets, messenger service and postal services.

- Manage and account for \$111 million budget
- Produce \$73.6 million payroll for Employees and ARB
- Purchase \$37 million goods & services
- Manage 339,825 square feet facility
- Manage \$62.8 million in investments
- 18 Total staff

Performance Measures and Statistics

Conduct budget and planning process	Annually
Employee health insurance and programs planning process for contract renewal	Annually
Comprehensive audit process	Annually
Receive Achievement for Excellence in Financial Reporting award	Annually
Texas Comptroller Transparency Star in Traditional Finances recognition	Annually
Texas County and District Retirement System (TCDRS) planning process	93.5% funded
Timeliness of financial reporting for board meetings	Monthly
New financial and payroll software system implementation	year 2024
Process \$6.5 million refund of the 2024 election's excess funds to taxing units	year 2024
Process billing and receipt payments (taxing units, retirees and miscellaneous)	8,390
Process vendor payments by due date	3,461
Process payroll for employees and ARB members	27,292
Maintain fixed asset records	7,325
Process requisitions and purchase orders	4,820
Building repair & maintenance	248
Process internal mail	122,043
Division cost per parcel	\$2.81



2026 Division Budget

Salaries, Wages & Related	\$1,584,554
Employee Benefits	\$584,625
Office & Field Operations	\$3,246,800
Professional Services	\$81,000
Total	\$5,496,979

Proposed Changes

Salaries, Wages & Related	\$168,320
Employee Benefits	\$75,309
Office & Field Operations	\$7,916
Professional Services	\$13,920
Total	\$265,465

DIVISION: 8006 - Budget & Finance

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	1,235,679	1,549,522	1,549,283	239	1,411,234	1,579,554	168,320
5000: Overtime	5,000	5,000	3,108	1,892	5,000	5,000	0
5100: Group Health Insurance	230,983	230,983	230,983	0	230,983	272,426	41,443
5100: Group Life & LTD Insurance	4,342	4,674	4,674	0	4,957	5,546	589
5100: Group Dental Insurance	6,317	6,317	6,317	0	6,317	7,817	1,500
5100: Group Vision Insurance	1,728	1,728	1,728	0	1,728	1,944	216
5100: Unemployment Insurance	4,318	4,318	1,402	2,916	4,318	4,858	540
5100: Retirement	198,882	248,085	244,692	3,393	240,478	269,058	28,580
5100: FICA Medicare	17,990	23,365	21,595	1,770	20,535	22,976	2,441
5200: Office Supplies	14,358	10,858	10,372	486	14,358	14,358	0
5200: Office Equipment Maint	5,000	300	299	1	5,000	5,000	0
5200: Field Travel & Other	4,600	800	715	85	4,600	4,600	0
5200: Vehicle Gasoline & Main	34,000	24,000	19,983	4,017	34,000	34,000	(0)
5200: Postage, Mailing & Handling	3,153,042	2,745,782	2,744,923	859	3,153,042	3,153,042	0
5200: Seminars & Other Tuition	12,284	11,784	11,537	247	12,284	14,200	1,916
5200: Education Travel & Expenses	8,000	16,400	16,379	21	12,000	16,600	4,600
5200: Online Subscriptions	2,500	0	0	0	2,500	2,500	0
5200: Printing, Forms & Stationery	1,100	5,800	2,369	3,431	1,100	2,500	1,400
5400: Financial Auditing	67,080	56,680	56,680	0	67,080	81,000	13,920
TOTALS	5,007,203	4,946,396	4,927,039	19,357	5,231,514	5,496,979	265,465

Office Services Division - 8007

Theresa Paul, Chief Financial Officer

Responsible for funding overhead accounts and activities not assigned to the operating divisions.

- Professional Development, career ladder and salary adjustment programs
- Workers' compensation insurance
- General liability and property insurance
- Office equipment and maintenance
- 339,825 square feet building and records center
- Utilities, operation and maintenance of facilities
- 24-hour security for building compound and records center

Performance Measures and Statistics

Manage, operate and maintain facilities	339,825 square feet
Cost per square foot for facility maintenance & construction	\$4.62
Cost per square foot for utilities	\$1.48
Cost per square foot for insurance	\$1.12
Cost per square foot for 8,280 square feet records center	\$0.02
Division cost per parcel	\$3.04



2026 Division Budget

Salaries, Wages & Related	\$2,145,001
Employee Benefits	\$538,560
Office & Field Operations	\$693,550
Office Space	\$132,678
Utilities	\$502,000
Building & Fixture Maintenance	\$1,570,043
Casualty & Liability Insurance	\$382,183
Total	\$5,964,015

Proposed Changes

Salaries, Wages & Related	\$0
Employee Benefits	\$34,802
Office & Field Operations	(\$30,000)
Office Space	\$12,678
Utilities	\$0
Building & Fixture Maintenance	\$50,000
Casualty & Liability Insurance	\$176,183
Total	\$243,663

DIVISION: 8007 - Office Services

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	1,520,000	0	0	0	1,870,000	1,870,000	0
5000: Overtime	275,001	0	0	0	275,001	275,001	0
5100: Workers Compensation Ins	100,925	85,925	84,926	999	100,925	135,727	34,802
5100: Group Life & LTD Insurance	6,283	6,283	6,283	0	7,508	7,508	0
5100: Retirement	287,740	2,000,000	2,000,000	0	364,222	364,222	0
5100: FICA Medicare	26,028	1,028	0	1,028	31,103	31,103	0
5200: Office Equipment Maint	47,200	56,200	55,165	1,035	47,200	47,200	0
5200: Photocopier Leases	94,000	0	0	0	94,000	94,000	0
5200: Copier, Supplies & Maint	9,350	0	0	0	9,350	9,350	0
5200: Public Notice Advertising	18,000	11,000	10,757	243	18,000	18,000	0
5200: Prof Registration Dues	90,000	95,000	92,542	2,458	90,000	95,000	5,000
5200: Security Services	300,000	228,000	227,472	528	335,000	300,000	(35,000)
5200: Seminars & Other Tuition	130,000	76,000	75,748	252	130,000	130,000	0
5510: Bldg & Fixture Maint.	1,520,043	1,570,043	1,568,129	1,914	1,520,043	1,570,043	50,000
5520: Office Space	2,692,620	120,000	115,906	4,094	120,000	132,678	12,678
5530: Utilities	502,000	502,000	456,626	45,374	502,000	502,000	0
5500: Casualty & Liability Insurance	153,500	277,000	276,367	633	206,000	382,183	176,183
TOTALS	\$7,772,690	\$5,028,479	\$4,969,921	\$58,558	\$5,720,352	\$5,964,015	\$243,663

Appraisal Services Division - 8008

Tracey Dang, Controller

Responsible for

- Professional legal services
- Arbitrator fees and services
- SB2 election services
- Employee recognition activities
- 3 Total staff



Performance Measures and Statistics

2024 number of cases assigned to outside counsel	3,529
2024 legal fees by property type:	
• Commercial	67%
• Industrial	12%
• Other	12%
• Residential	6%
• Personal Property	2%
• Land	1%
Number of arbitrations filed in 2024	9,723
Number of arbitrations resolved (49% increase)	14,070
DLS's Lawsuits Closed with final judgements in 2024 (cases / accounts)	5,683 / 9,215
DLS's Nonsuits and Dismissals in 2024 (cases / accounts)	419 / 421
2024 SB2 election services:	
• Collected from the taxing units	\$14,000,000
• Actual cost	\$7,450,267
• Refunded excess to the taxing units	\$6,549,733
Funding employee recognition activities: career milestone, employee of the month awards, retirement plaques, annual employee and ARB appreciation luncheon and employee social event.	
Division cost per parcel	\$7.22

2026 Division Budget

Salaries, Wages & Related	\$366,959
Employee Benefits	\$101,731
Office & Field Operations	\$84,000
Legal and Professional Services	\$13,593,967
Total	\$14,146,657

Proposed Changes

Salaries, Wages & Related	\$276,959
Employee Benefits	\$94,846
Office & Field Operations	\$24,000
Legal and Professional Services	\$1,000,000
Total	\$1,395,805

DIVISION: 8008 - Appraisal Services

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Part-Time Seasonal Wages	90,000	154,000	153,206	794	90,000	135,000	45,000
5000: Salaries & Wages Net	0	0	0	0	0	231,959	231,959
5100: Unemployment Insurance	0	100	9	91	0	0	0
5100: Group Health Insurance	0	0	0	0	0	45,404	45,404
5100: Group Life & LTD Insurance	0	0	0	0	0	812	812
5100: Group Dental Insurance	0	0	0	0	0	1,303	1,303
5100: Group Vision Insurance	0	0	0	0	0	324	324
5100: Unemployment Insurance	0	0	0	0	0	810	810
5100: Retirement	0	0	0	0	0	39,387	39,387
5100: FICA Medicare	1,305	2,305	2,139	166	1,305	5,321	4,016
5100: Social Security	5,580	10,580	9,148	1,432	5,580	8,370	2,790
5200: Employee Recognition Activities	60,000	73,000	68,714	4,286	60,000	81,550	21,550
5200: Office Supplies	0	0	0	0	0	0	0
5200: Office Equipment Maint	0	0	0	0	0	450	450
5200: Seminars & Other Tuition	0	0	0	0	0	1,000	1,000
5200: Education Travel & Expenses	0	3,000	1,577	1,423	0	1,000	1,000
5410: Legal Service	10,983,967	11,299,967	11,299,216	751	10,983,967	11,983,967	1,000,000
5410: State Office Of Admin Hearings	5,000	0	0	0	5,000	5,000	0
5400: Arbitrator Fees & Services	600,000	314,000	303,325	10,675	600,000	600,000	0
5400: Other Professional Services	5,000	0	0	0	5,000	5,000	0
5400: Election Services	14,000,000	14,000,000	7,480,770	6,519,230	1,000,000	1,000,000	0
TOTALS	\$25,750,852	\$25,856,952	\$19,318,104	\$6,538,848	\$12,750,852	\$14,146,657	\$1,395,805

Appraisal Operations Division - 5006

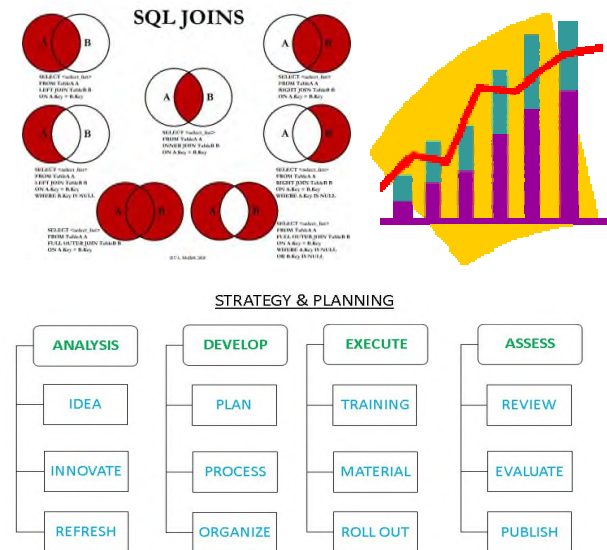
April Holcomb, Associate Chief Appraiser

Responsible for

- Using appraisal expertise to deliver credible certified estimates
- Statistical analysis of valuation processes
- Ad hoc queries to provide data and predictive analysis in support of information requests
- Act as liaison between Appraisal and Information Technology to support efficient and effective process enhancements
- Implement legislative requirements
- Conduct ratio studies to validate valuation performance and test cost schedules
- 6 Total staff

Performance Measures and Statistics

Assist in timely delivery of April certified estimates	64
Assist in timely delivery of July certified estimates	616
Develop ISD ratio studies:	
Commercial	52
Residential	78
Monitor and reply to iSettle emails	3,828
iSettle acceptances	34,015
Express informals/topline	237,066
Division cost per parcel	\$0.75



2026 Division Budget

Salaries, Wages & Related	\$679,046
Employee Benefits	\$223,208
Office & Field Operations	\$472,538
Professional Services	\$92,000
Total	\$1,466,792

Proposed Changes

Salaries, Wages & Related	\$35,062
Employee Benefits	\$11,012
Office & Field Operations	\$164,349
Professional Services	\$0
Total	\$210,423

DIVISION: 5006 - Appraisal Operations

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	600,872	678,872	677,883	989	643,984	679,046	35,062
5100: Group Health Insurance	86,619	86,619	86,619	0	86,619	90,809	4,190
5100: Group Life & LTD Insurance	2,103	2,103	2,103	0	2,254	2,377	123
5100: Group Dental Insurance	2,369	2,369	2,369	0	2,369	2,606	237
5100: Group Vision Insurance	648	648	648	0	648	648	0
5100: Unemployment Insurance	1,620	1,620	526	1,094	1,620	1,620	0
5100: Retirement	96,320	113,320	107,561	5,759	109,348	115,302	5,954
5100: FICA Medicare	8,713	11,713	9,491	2,222	9,338	9,846	508
5200: Office Supplies	900	900	0	900	900	900	0
5200: Appraisal Supplies	700	1,000	879	121	700	700	0
5200: Seminars & Other Tuition	4,000	2,830	2,830	0	4,000	4,000	0
5200: Education Travel & Expenses	10,000	5,000	4,159	841	10,000	10,000	0
5200: Online Subscriptions	292,589	414,589	410,068	4,521	292,589	456,938	164,349
5400: Other Professional Services	32,000	72,000	71,080	920	92,000	92,000	0
TOTALS	\$1,139,453	\$1,393,583	\$1,376,216	\$17,367	\$1,256,369	\$1,466,792	\$210,423

Business & Industrial Property Division - 5007

Hal Long, Associate Chief Appraiser

Responsible for appraisal of personal property, industrial property, minerals, utilities, and inventory.

Appraisal of 382,370 total parcels

- 3,231 industrial real property accounts
- 18,237 industrial personal property accounts
- 7,270 mineral accounts
- 1,958 utility accounts
- 1,167 railroad accounts
- 161,269 commercial personal property accounts
- 201,894 multi-location parcels
- 3,060 special inventory accounts

Processing

- 99,211 renditions
- 1,361,446 multi-location items
- 304,748 document scanning
- 174,493 document indexing
- 41,914 transportation pool items
- 4,087 exemptions
- 91 Total staff

Performance Measures and Statistics

Properties inspected	21,115
Protests resolved	21,250
Penalty waiver requests reviewed	8,578
New tangible accounts created	14,990
Corrections processed	7,021
Dealer inventory declarations	3,338
Parcels per appraiser	5,960
Division cost per parcel	\$5.69



Market value change from 2023: \$135,068,247,430
(a change of 4.22%)

2026 Division Budget

Salaries, Wages & Related	\$6,625,252
Employee Benefits	\$2,688,168
Office & Field Operations	\$115,550
Professional Services	\$1,718,320
Total	\$11,147,290

Proposed Changes

Salaries, Wages & Related	\$298,828
Employee Benefits	\$123,260
Office & Field Operations	\$0
Professional Services	\$0
Total	\$422,088

DIVISION: 5007 - Business Industrial Personal Property

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	5,853,915	6,025,915	6,021,912	4,003	6,196,424	6,495,252	298,828
5000: Overtime	65,000	70,000	67,862	2,138	65,000	65,000	0
5000: Part-Time Seasonal Wages	72,825	44,825	44,092	733	65,000	65,000	0
5100: Group Health Insurance	1,313,715	1,313,715	1,313,715	0	1,313,715	1,377,263	63,548
5100: Group Life & LTD Insurance	20,716	20,716	20,716	0	21,915	22,961	1,046
5100: Group Dental Insurance	35,927	35,927	35,927	0	35,927	39,519	3,592
5100: Group Vision Insurance	9,828	9,828	9,828	0	9,828	9,828	0
5100: Unemployment Insurance	24,570	8,570	7,734	836	24,570	24,570	0
5100: Retirement	948,802	968,802	965,926	2,876	1,063,190	1,113,931	50,741
5100: FICA Medicare	86,880	86,880	85,192	1,688	91,733	96,066	4,333
5400: Appraisal Services	4,515	4,515	0	4,515	4,030	4,030	0
5200: Office Supplies	13,650	6,790	6,753	37	13,650	13,650	0
5200: Field Travel & Other	64,150	44,150	43,471	679	45,000	45,000	0
5200: Appraisal Supplies	400	1,120	1,117	3	3,200	3,200	0
5200: Seminars & Other Tuition	8,000	14,000	13,392	608	13,000	13,000	0
5200: Education Travel & Expenses	13,931	12,831	11,600	1,231	35,000	35,000	0
5200: Online Subscriptions	500	500	0	500	5,700	5,700	0
5400: Appraisal Services	1,643,114	1,607,614	1,607,198	416	1,718,320	1,718,320	0
TOTALS	\$10,180,438	\$10,276,698	\$10,256,435	\$20,263	\$10,725,202	\$11,147,290	\$422,088

Commercial Valuation Division - 5008

Erika Nettles, Associate Chief Appraiser

Responsible for appraisal of commercial property, commercial land, and agricultural valuation.

- 109,197 total parcels
- 63,464 improved commercial properties
- 45,733 vacant land parcels
- 157,353 improved acres and 92,280 vacant acres
- 137,684 acres of agricultural and specially appraised land
- 77 Total staff

Total market value of property both at noticed and unnoticed to date in 2025 : \$265,684,604,800

Total market value as of certification in 2024 : \$238,872,852,177

Market value change from 2024 : \$26,811,752,623 or 10%



Performance Measures and Statistics

Total field inspections	11,572
Total annual reinspection	39,732
Properties revalued	78,043
Miles driven	53,884
Protests resolved	64,440
Sales processing and verification	5,547
New subdivision files	676
Agriculture applications	1,817
Parcels per appraiser	1,755
Division cost per parcel	\$4.36

2026 Division Budget

Salaries, Wages & Related	\$6,065,579
Employee Benefits	\$2,367,039
Office & Field Operations	\$102,025
Total	\$8,534,643

Proposed Changes

Salaries, Wages & Related	\$377,083
Employee Benefits	\$127,628
Office & Field Operations	(\$25,695)
Total	\$479,016

DIVISION: 5008 - Commercial Property

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	5,396,445	5,783,445	5,782,920	525	5,684,496	6,061,579	377,083
5000: Overtime	4,000	1,000	89	911	4,000	4,000	0
5100: Group Health Insurance	1,111,605	1,111,605	1,111,605	0	1,111,605	1,165,377	53,772
5100: Group Life & LTD Insurance	18,902	18,902	18,902	0	19,910	21,230	1,320
5100: Group Dental Insurance	30,400	30,400	30,400	0	30,400	33,440	3,040
5100: Group Vision Insurance	8,316	8,316	8,316	0	8,316	8,316	0
5100: Unemployment Insurance	20,790	6,790	6,619	171	20,790	20,790	0
5100: Retirement	865,691	917,691	916,898	793	965,907	1,029,935	64,028
5100: FICA Medicare	78,306	82,306	80,757	1,549	82,483	87,951	5,468
5200: Office Supplies	11,550	3,250	2,969	281	11,550	11,550	0
5200: Field Travel & Other	71,900	36,900	36,102	798	73,460	45,500	(27,960)
5200: Appraisal Supplies	3,000	3,000	1,173	1,827	3,120	3,120	0
5200: Seminars & Other Tuition	10,340	15,340	14,202	1,138	12,490	14,005	1,515
5200: Education Travel & Expenses	21,400	18,400	18,276	124	27,100	27,850	750
TOTALS	\$7,652,645	\$8,037,345	\$8,029,228	\$8,117	\$8,055,627	\$8,534,643	\$479,016

Residential Property Division - 5009

Byron Stanley, Associate Chief Appraiser

Responsible for appraisal of all single-family residential properties in Harris County

- 1,274,629 improved residential properties
- 110,526 vacant residential properties
- Area of responsibility includes 259,330 improved acres and 28,900 vacant acres
- 149 Total staff

Total market value of property both noticed and unnoticed to date in 2025: \$472,693,408,410

Total market value of property as of certification in 2024: \$443,337,028,801

Market value change for 2025: \$29,356,379,609 (an increase of 6.62%)

Performance Measures and Statistics

Total properties inspected	125,659
New construction inspected	56,314
Sales verified	23,428
Properties updated	1,130,050
New subdivisions	1,170
Jurisdiction estimates	176
Protests resolved	426,840
Splits and combos	16,212
Parcels per appraiser	7,966
Division cost per parcel	\$7.82



2026 Division Budget

Salaries, Wages & Related	\$10,528,882
Employee Benefits	\$4,353,433
Office & Field Operations	\$340,540
Professional Services	\$96,000
Total	\$15,318,855

Proposed Changes

Salaries, Wages & Related	\$395,783
Employee Benefits	\$184,262
Office & Field Operations	\$26,340
Professional Services	\$96,000
Total	\$702,385

DIVISION: 5009 - Residential Property

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	9,756,939	9,709,904	9,709,781	123	10,123,099	10,518,882	395,783
5000: Overtime	10,000	11,000	10,186	814	10,000	10,000	0
5100: Group Health Insurance	2,179,901	2,151,028	2,151,028	0	2,151,028	2,255,079	104,051
5100: Group Life & LTD Insurance	34,184	33,684	33,684	0	35,466	36,851	1,385
5100: Group Dental Insurance	59,615	58,825	58,825	0	58,825	64,708	5,883
5100: Group Vision Insurance	16,308	16,092	16,092	0	16,092	16,092	0
5100: Unemployment Insurance	40,770	15,730	15,041	689	40,230	40,230	0
5100: Retirement	1,565,640	1,542,712	1,542,504	208	1,720,600	1,787,804	67,204
5100: FICA Medicare	141,621	138,547	135,875	2,672	146,930	152,669	5,739
5200: Office Supplies	17,400	11,100	11,012	88	17,400	17,400	0
5200: Field Travel & Other	265,340	191,340	190,464	876	265,340	265,340	0
5200: Appraisal Supplies	6,960	7,960	7,739	221	6,960	7,800	840
5200: Seminars & Other Tuition	7,000	22,000	20,875	1,125	7,000	15,000	8,000
5200: Education Travel & Expenses	17,500	32,500	31,388	1,112	17,500	35,000	17,500
5400: Other Professional Services	0	0	0	0	0	96,000	96,000
TOTALS	\$14,119,178	\$13,942,422	\$13,934,494	\$7,928	\$14,616,470	\$15,318,855	\$702,385

Security Services Division - 5002

Glen Reed, Manager

Responsible for threat management and mitigation in a dynamic environment to provide safety for all employees, property owners, visitors and board members.

- Adapting to the ever-changing culture of society and implementing proactive security measures
- Education and training to identify the best security practices
- 11 Total staff

Performance Measures and Statistics

• Continue to offer security and safety educational classes to HCAD employees	
• Foster a culture of security awareness	
• Improve on incident responses dealing with behaviors that threaten employees and visitors	
• Prepare for critical incidents such as fires, chemical spills, and weather conditions through training	
• Continue to lead the industry by establishing security standards for other appraisal districts to model after	
• Continue to implement the threat management model to mitigate the 5-types of threats that impact organizations	
• Identify, deter, and respond to threats to the organization	
• Hold and maintain security instructor licenses to maintain credibility to teach and train	
• Maintain healthy internal and external relationships with all shareholders to advocate for safety	
Division cost per parcel	\$0.61



2026 Division Budget

Salaries, Wages & Related	\$802,208
Employee Benefits	\$324,069
Office & Field Operations	\$75,000
Total	\$1,201,277

Proposed Changes

Salaries, Wages & Related	\$37,540
Employee Benefits	\$15,166
Office & Field Operations	\$0
Total	\$52,706

DIVISION: 5002 - Security Services

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	624,425	795,425	794,821	604	706,668	744,208	37,540
5000: Shift Wages	32,000	0	0	0	0	0	0
5000: Overtime	35,000	6,000	5,653	347	40,000	40,000	0
5000: Part-Time Seasonal Wages	50,000	35,000	34,116	884	18,000	18,000	0
5100: Group Health Insurance	158,801	158,801	158,801	0	158,801	166,482	7,681
5100: Group Life & LTD Insurance	2,420	2,420	2,420	0	2,613	2,745	132
5100: Group Dental Insurance	4,343	4,343	4,343	0	4,343	4,777	434
5100: Group Vision Insurance	1,188	1,188	1,188	0	1,188	1,188	0
5100: Unemployment Insurance	2,970	1,470	1,098	372	2,970	2,970	0
5100: Retirement	110,835	91,835	91,401	434	126,784	133,159	6,375
5100: FICA Medicare	10,751	10,751	10,419	332	11,088	11,632	544
5100: Social Security	3,100	900	805	95	1,116	1,116	0
5200: Office Supplies	1,500	1,500	713	787	1,500	1,500	0
5200: Security Services	50,000	27,500	27,032	468	60,000	60,000	0
5200: Field Travel & Other	1,000	1,000	0	1,000	1,000	1,000	0
5200: Seminars & Other Tuition	500	3,500	3,028	472	7,500	7,500	0
5200: Education Travel & Expenses	5,000	2,400	2,347	53	5,000	5,000	0
TOTALS	\$1,093,833	\$1,144,033	\$1,138,185	\$5,848	\$1,148,571	\$1,201,277	\$52,706

Audit Support Division - 5010

29

Tyrone Jones, Senior Manager

Responsible for

- Conducting investigations into possible fraud, criminal, civil, and administrative matters
- Internal auditing
- Audit and review dealer inventory, exemptions, and personal property accounts
- Facilitate and process employee disclosures
- Discovery and detection of omitted property
- Facilitate the biennial State Comptroller's Methods and Assistance Program (MAP) Review of the CAD (2024)
- Analyze and review appraisal data, reports, evidentiary data, and procedures for accuracy, efficiency, deficiencies, and fraud
- Process out of business permits & review special projects assigned by OCA
- Collect and compile material changes that impact each division for the International Association of Assessing Officers (IAAO), Certificate of Excellence in Assessment Administration (CEAA) renewal
- 9 Total staff

Performance Measures and Statistics

Compliance and operational reviews	14
Penalty waivers and corrections	557
Hearings review	3,654
Employee disclosure forms research	767
Employee flags	924
Background checks	17
ARB applications	249
Emails, calls, and walk-ins	25,322
Investigations and administration	1
Hearings held	1,161
Open records	63
Special audit (includes processing 21-day property owner request letters for additional information, reviewing Freeport exemptions, agent accounts, unrendered agent/property owner accounts, and discovering omitted property)	3,007
Dealer inventory administration (motor vehicle, heavy equipment and manufactured housing); assistance with litigation, reconciling dealer collections, dealer valuation, and dealer audits	45
Division cost per parcel	\$0.59



2026 Division Budget

Salaries, Wages & Related	\$817,255
Employee Benefits	\$297,004
Office & Field Operations	\$47,075
Total	\$1,161,334

Proposed Changes

Salaries, Wages & Related	\$47,195
Employee Benefits	\$15,504
Office & Field Operations	\$2,140
Total	\$64,839

DIVISION: 5010 - Audit Support

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	733,296	718,296	715,652	2,644	767,060	814,255	47,195
5000: Overtime	3,000	3,000	1,248	1,752	3,000	3,000	0
5100: Group Health Insurance	129,928	129,928	129,928	0	129,928	136,213	6,285
5100: Group Life & LTD Insurance	2,577	2,577	2,577	0	2,695	2,860	165
5100: Group Dental Insurance	3,553	3,553	3,553	0	3,553	3,909	356
5100: Group Vision Insurance	972	972	972	0	972	972	0
5100: Unemployment Insurance	2,430	2,430	701	1,729	2,430	2,430	0
5100: Retirement	118,028	118,028	113,789	4,239	130,756	138,770	8,014
5100: FICA Medicare	10,676	10,676	9,779	897	11,166	11,850	684
5200: Office Supplies	1,350	1,350	867	483	1,350	1,500	150
5200: Field Travel & Other	21,840	1,840	428	1,412	16,800	14,280	(2,520)
5200: Appraisal Supplies	900	900	0	900	900	450	(450)
5200: Seminars & Other Tuition	3,375	5,375	4,229	1,146	3,375	6,300	2,925
5200: Education Travel & Expenses	1,350	2,350	1,874	476	6,390	13,365	6,975
5200: Online Subscriptions	16,275	6,275	3,909	2,366	16,120	11,180	(4,940)
TOTALS	\$1,049,550	\$1,007,550	\$989,506	\$18,044	\$1,096,495	\$1,161,334	\$64,839

Jurisdiction Communications Division – 8003

31

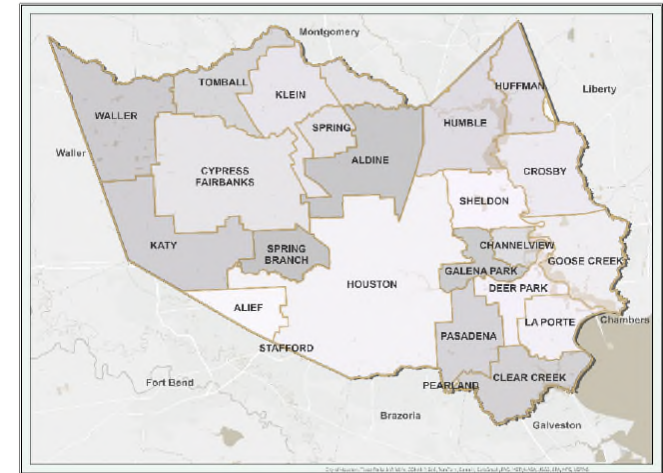
Carolyn Howard, Senior Manager

Responsible for

- Providing technical and clerical support for over 687 active and inactive jurisdictions which contain over 1.9 million parcels
- Providing certificates of ownership used in taxing unit creations, annexations, and de-annexations
- Providing estimates of value and certificates of value for taxing unit financial planning
- Providing roll reports to inactive districts and providing information to various members of the tax community
- Collaborating with Property Tax Assistance Division (PTAD), tax assessors, and law firms regarding resolutions in various tax matters
- Scheduling assessor meetings during the year to provide information concerning tax office and appraisal district issues
- Providing information relating to questions concerning exemptions, value, corrections, roll layout, tax transparency database, truth-in-taxation, and other tax assessor issues to the tax offices, members of the tax community, and the public
- Providing necessary reports for independent school district (ISD) appeals of property value and non-ISD property value to assessors and auditors as well as reviewing completed
Appeal reports of property value for discrepancies
- Analyzing and interpreting various data for PTAD, the tax offices, members of the tax community, and the public
- 7 Total staff

Performance Measures and Statistics

Research	16,977
Certified summary of appraisal roll	205
Estimates of appraised value	178
Certificates of ownership	127
Open records	181
Mail	2,210
Telephone calls	2,348
Name and address changes	1,191
Division cost per parcel	\$0.40



2026 Division Budget

Salaries, Wages & Related	\$553,029
Employee Benefits	\$215,488
Office & Field Operations	\$11,270
Total	\$779,787

Proposed Changes

Salaries, Wages & Related	(\$12,888)
Employee Benefits	\$2,743
Office & Field Operations	(\$400)
Total	(\$10,545)

DIVISION: 8003 - Jursidiction Communications

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	540,687	500,687	499,611	1,076	565,917	553,029	(12,888)
5100: Group Health Insurance	101,055	101,055	101,055	0	101,055	105,943	4,888
5100: Group Life & LTD Insurance	1,892	1,892	1,892	0	1,981	1,936	(45)
5100: Group Dental Insurance	2,764	2,764	2,764	0	2,764	3,040	276
5100: Group Vision Insurance	756	756	756	0	756	756	0
5100: Unemployment Insurance	1,890	1,890	590	1,300	1,890	1,890	0
5100: Retirement	86,672	80,672	79,918	754	96,093	93,904	(2,189)
5100: FICA Medicare	7,840	7,840	7,010	830	8,206	8,019	(187)
5200: Office Supplies	2,800	2,800	1,130	1,670	2,800	2,400	(400)
5200: Field Travel & Other	870	870	585	285	870	870	0
5200: Seminars & Other Tuition	2,000	3,000	2,115	885	2,000	2,000	0
5200: Education Travel & Expenses	4,000	4,000	2,639	1,361	6,000	6,000	0
TOTALS	\$753,226	\$708,226	\$700,065	\$8,161	\$790,332	\$779,787	(\$10,545)

Information & Assistance Division - 8004

Scott Christenson, Senior Director

Responsible for

- **Providing front-line customer service**
 - o Telephone Information Center
 - o In-person customer service counter
- **Processing incoming protests**
 - o Via multiple channels including paper and electronic
 - o Protests on value, exemption, failure to notice, etc.
- **Administering real property exemptions**
 - o Homestead, over-65, disabled persons and related
 - o Total exemptions, including religious, charitable, etc.
- **Maintaining parcel and ownership records**
 - o Ownership records for all real property parcels
 - o Split outs, combinations, and similar parcel actions
 - o New subdivisions from filed plats
 - o Taxing jurisdiction annexations and de-annexations
- **Responding to open records requests**
 - o Open Records and iFile number requests
- 154 Total staff

Performance Measures and Statistics

Telephone calls received	400,519
o Telephone Information Center	387,209
o Exemptions	13,310
In-person contacts handled	54,809
Protests verified and keyed	519,142
o Property owners	100,080
o Agents	419,062
Homestead and related exemption applications processed	144,792
Total exemption applications processed	5,157
Exemption field checks conducted	801
Exemption hearings held	1,026
Name changes keyed	125,313
Confirmation cards researched and keyed	17,988
Parcel maintenance files worked	3,232
Jurisdiction annexations/de-annexations keyed	104
New subdivisions set up and keyed	1,846
Open record requests processed	7,270
Mail pieces received and prepped	182,955
Pages scanned	971,243
Returned mail researched	15,780
Division cost per parcel	\$6.63



2026 Division Budget

Salaries, Wages & Related	\$8,584,729
Employee Benefits	\$4,042,627
Office & Field Operations	\$101,200
Professional Services	\$255,000
Total	\$12,983,556

Proposed Changes

Salaries, Wages & Related	\$681,577
Employee Benefits	\$348,088
Office & Field Operations	\$5,340
Professional Services	\$0
Total	\$1,035,005

DIVISION: 8004 - Information & Assistance

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Orig/Actual	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	6,889,652	5,943,995	5,939,212	950,440	4,783	7,559,672	8,235,499	675,827
5000: Overtime	96,000	91,000	90,850	5,150	150	115,000	120,750	5,750
5000: Part-Time Seasonal Wages	177,216	183,216	183,185	(5,969)	31	228,480	228,480	0
5100: Group Health Insurance	2,006,664	1,977,791	1,977,791	28,873	0	2,122,155	2,330,753	208,598
5100: Group Life & LTD Insurance	24,450	24,133	24,133	317	0	26,861	29,247	2,386
5100: Group Dental Insurance	54,877	54,087	54,087	790	0	58,036	66,879	8,843
5100: Group Vision Insurance	15,012	14,796	14,796	216	0	15,876	16,632	756
5100: Unemployment Insurance	37,530	13,990	11,563	25,967	2,427	39,690	41,580	1,890
5100: Retirement	1,119,800	955,268	953,574	166,226	1,694	1,303,159	1,418,891	115,732
5100: FICA Medicare	103,862	87,547	83,549	20,313	3,998	114,596	124,479	9,883
5100: Social Security	7,812	7,812	3,967	3,845	3,845	14,166	14,166	0
5200: Office Supplies	34,125	15,325	14,930	19,195	395	35,025	36,525	1,500
5200: Mapping Reproduction & Supplies	3,250	3,250	0	3,250	3,250	3,250	3,250	0
5200: Field Travel & Other	23,000	6,000	5,300	17,700	700	23,000	23,000	0
5200: Appraisal Supplies	500	500	0	500	500	500	500	0
5200: Records Storage & Supplies	25,000	0	0	25,000	0	0	0	0
5200: Seminars & Other Tuition	8,850	10,850	9,380	(530)	1,470	10,085	12,125	2,040
5200: Education Travel & Expenses	21,500	13,500	12,861	8,639	639	23,500	25,500	2,000
5200: Online Subscriptions	500	500	0	500	500	500	300	(200)
5400: Other Professional Services	372,000	317,300	317,288	54,712	12	255,000	255,000	0
TOTALS	\$11,021,600	\$9,720,860	\$9,696,466	\$1,325,134	\$24,394	\$11,948,551	\$12,983,556	\$1,035,005

Communications Division - 5003

Jack Barnett, Chief Communications Officer

Responsible for

- Internal and external communications, including community relations, social media, video production and media relations to enhance HCAD's image and reputation through strategic communication
- Community relations/outreach/workshops and Speakers Bureau Annual Report and Fact Sheet
- Photography, newsletters, new releases, and media interviews and
- Receive, research, and respond to property owner calls and emails
- Script and produce videos for public education and employee training
- Review and revise forms, letters and website to comply with Tax Code changes
- Annual CFO Summit
- 15 Total staff



Performance Measures and Statistics

Property owner email responses	55,250
Taxpayer liaison officer responses	640
Property owner phone call responses	1,085
Videos updated and produced	30
Total video views	26,836
Presentations written/updated	15
Community relations/speakers bureau	54
Social media views	16,100
News media interviews	13
News media responses	47
Newsletters	6
News releases	16
Advertisements	4
Division cost per parcel	\$0.81

2026 Division Budget

Salaries, Wages & Related	\$1,113,139
Employee Benefits	\$448,253
Office & Field Operations	\$19,732
Total	\$1,581,124

Proposed Changes

Salaries, Wages & Related	\$214,674
Employee Benefits	\$112,219
Office & Field Operations	\$3,855
Total	\$330,748

DIVISION: 5003 - Communications

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	776,121	892,121	889,085	3,036	863,465	1,078,139	214,674
5000: Overtime	35,000	24,000	23,831	169	35,000	35,000	0
5100: Group Health Insurance	144,364	144,364	144,364	0	158,801	227,021	68,220
5100: Group Life & LTD Insurance	2,839	2,839	2,839	0	3,145	3,896	751
5100: Group Dental Insurance	3,948	3,948	3,948	0	4,343	6,514	2,171
5100: Group Vision Insurance	1,080	1,080	1,080	0	1,188	1,620	432
5100: Unemployment Insurance	2,700	900	876	24	2,970	4,050	1,080
5100: Retirement	130,023	146,023	145,595	428	152,559	189,011	36,452
5100: FICA Medicare	11,761	13,761	12,811	950	13,028	16,141	3,113
5200: Office Supplies	2,707	1,207	1,173	34	2,707	2,707	0
5200: Field Travel & Other	1,500	1,500	943	557	1,500	1,500	0
5200: Seminars & Other Tuition	6,920	4,610	4,610	0	6,920	6,775	(145)
5200: Education Travel & Expenses	2,500	2,500	2,042	458	2,500	6,500	4,000
5200: Online Subscriptions	2,250	2,250	1,354	896	2,250	2,250	0
TOTALS	\$1,123,713	\$1,241,103	\$1,234,551	\$6,552	\$1,250,376	\$1,581,124	\$330,748

Records Management Division - 8001

37

Barry Primes, Records Management Officer (RMO) / Retention Manager

Responsible for

- **Policy Development:** Establishes and updates records information management (RIM) policies and procedures for HCAD
- **Program Administration:** Manages the RIM program to reduce costs and improve efficiency
- **Records Scheduling:** Prepares and revises retention control schedules and lists obsolete records per legal requirements
- **Preservation of Permanent Records:** Ensures long-term preservation of records with permanent value
- **Protection of Essential Records:** Identifies and safeguards essential HCAD records
- **Records Disposition Compliance:** Oversees record maintenance, preservation, and destruction in line with HCAD RIM governance framework policies, plans and legal standards
- **Legal & Policy Communication:** Keeps the board and chief appraiser informed on relevant laws and policies
- **Compliance & Confidentiality Assurance:** Establishes procedures ensuring legal compliance and protection of confidential records

Additional supervisory/management oversight areas:

- Record center operations and records appraisal operations
- Essential records management & RIM training
- 15 division records liaison officers (RLO's) – RLO's represent their divisions for all things pertaining to records and information management. They are not directly supervised or managed by the RMO, but work in collaboration on in collaboration on various projects and routine RIM tasks
- 5 Total staff

Performance Measures and Statistics

• % of RIM policies reviewed/updated annually – 100%	
• Annual record storage cost reduction – ≥ 10%	
• Increase in electronic record usage – ≥ 20%	
• % of records with current schedules – 100%	
• % of permanent records digitized & secured – ≥ 90%	
• Essential records included in recovery plans – 100%	
• Disposal compliance rate – 100%	
• Confidentiality breaches – 0	
• Basic RIM annual training completion – 100% annually	
• Retrieval request turnaround time	
• Target : ≤ 24 hours 100% Accuracy	
• Time to appraise and classify records	
• Target : within 10 business days	
• Completion of business continuity updates	
• Target: annually	
Division cost per parcel	\$0.25



2026 Division Budget

Salaries, Wages & Related	\$330,441
Employee Benefits	\$138,845
Office & Field Operations	\$23,852
Total	\$493,138

Proposed Changes

Salaries, Wages & Related	\$123,654
Employee Benefits	\$54,384
Office & Field Operations	(\$3,598)
Total	\$174,440

DIVISION: 8001 - Record Information Management

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	0	169,960	169,679	281	206,787	303,969	97,182
5000: Overtime	0	100	40	60	0	0	0
5000: Part-Time Seasonal Wages	0	12,000	11,234	766	0	26,472	26,472
5100: Group Health Insurance	0	43,311	43,311	0	43,309	75,674	32,365
5100: Group Life & LTD Insurance	0	675	675	0	724	1,064	340
5100: Group Dental Insurance	0	1,184	1,184	0	1,184	2,171	987
5100: Group Vision Insurance	0	324	324	0	324	540	216
5100: Unemployment Insurance	0	810	318	492	810	1,350	540
5100: Retirement	0	30,931	29,803	1,128	35,112	51,614	16,502
5100: FICA Medicare	0	3,798	3,134	664	2,998	4,791	1,793
5100: Social Security	0	1,000	476	524	0	1,641	1,641
5200: Office Supplies	0	750	726	24	450	750	300
5200: Field Travel & Other	0	1,000	556	444	0	0	0
5200: Seminars & Other Tuition	0	400	360	40	1,000	4,800	3,800
5200: Education Travel & Expenses	0	1,500	1,216	284	1,000	3,400	2,400
5200: Records Storage & Supplies	0	25,000	24,635	365	25,000	14,902	(10,098)
TOTALS	\$0	\$267,743	\$263,036	\$4,707	\$318,698	\$493,138	\$174,440

ARB Operations Division - 8002

Jeff Morrison, Chief of Hearings

Responsible for coordination, planning, and scheduling of informal meetings, formal hearings, and related functions. Also provide staffing and support for the Appraisal Review Board and the agent community.

- Ensure timely certification of the appraisal roll
- Staff and support the ARB executive office
- Staff and support the agent department
- Manual and batch scheduling of current and prior year value, exemption, and correction hearings
- Staff front hearings counter for customer service and to check-in hearings
- Staff kiosk stations for informal and formal hearing workflow management
- Monitor queues for wait times
- Provide runners for formal hearings
- Hearing evidence processing (preparing, scanning, & sorting)
- Staff reschedule call center for property owners and agents
- Staff the hearings chat feature
- Affidavit processing
- Process jurisdiction corrections
- 33 Total staff

Performance Measures and Statistics

2024 protest volume	520,780
Formal hearings scheduled	434,990
Informal meetings scheduled	172,903
Number of panels used	3,298
Hearing evidence: number of boxes scanned, prepped, and quality-controlled	170
Prior year, correction, and exemption hearings scheduled	5,351
Owner reschedules processed	12,460
Prior year correction processing	2,555
Division cost per parcel	\$1.52



2026 Division Budget

Salaries, Wages & Related	\$2,048,465
Employee Benefits	\$904,832
Office & Field Operations	\$22,500
Professional Services	\$1,000
Total	\$2,976,797

Proposed Changes

Salaries, Wages & Related	\$386,008
Employee Benefits	\$157,677
Office & Field Operations	\$0
Professional Services	\$0
Total	\$543,685

DIVISION: 8002 - ARB OPERATIONS

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	1,469,047	1,505,047	1,499,680	5,367	1,577,457	1,963,465	386,008
5000: Overtime	30,000	20,000	18,584	1,416	30,000	30,000	0
5000: Part-Time Seasonal Wages	55,000	16,300	16,275	25	55,000	55,000	0
5100: Group Health Insurance	418,656	418,656	418,656	0	418,656	499,447	80,791
5100: Group Life & LTD Insurance	5,247	5,247	5,247	0	5,626	6,977	1,351
5100: Group Dental Insurance	11,449	11,449	11,449	0	11,449	14,331	2,882
5100: Group Vision Insurance	3,132	3,132	3,132	0	3,132	3,564	432
5100: Unemployment Insurance	7,830	2,830	2,514	316	7,830	8,910	1,080
5100: Retirement	240,297	241,297	240,983	314	272,946	338,490	65,544
5100: FICA Medicare	22,534	22,534	21,051	1,483	24,106	29,703	5,597
5100: Social Security	3,410	3,410	0	3,410	3,410	3,410	0
5200: Office Supplies	12,000	8,000	6,171	1,829	12,000	12,000	0
5200: Field Travel & Other	1,500	1,500	629	871	1,500	1,500	0
5200: Seminars & Other Tuition	2,500	6,500	3,309	3,191	2,500	2,500	0
5200: Education Travel & Expenses	6,500	6,500	3,634	2,866	6,500	6,500	0
5400: Other Professional Services	1,000	1,000	227	773	1,000	1,000	0
TOTALS	\$2,290,102	\$2,273,402	\$2,251,541	\$21,861	\$2,433,112	\$2,976,797	\$543,685

Review Appraisal Division - 5011

Adam Bogard, Deputy Chief Appraiser - Appeals

The RAD Challenge:

To manage the post-administrative appeals process in the most efficient and cost-effective way possible, while keeping value loss to a minimum

- RAD staff are responsible for the resolution of all litigation, arbitration, and State Office of Administrative Hearings cases filed against HCAD
- Staff work directly with counsel to resolve litigation through settlement conferences, mediations and trial
- Staff are responsible for developing case strategy, settlement offers, production of fee appraisal reports, mediations, depositions, court appearances, trial testimony, arbitration hearings and making all final settlement decisions on post administrative appeals
- RAD has experienced staff with expert knowledge of appraisal methodology, tax code, appraisal report production and value negotiations
- 56 Total staff



Performance Measures and Statistics

Number of lawsuits filed in 2024	9,840
Number of properties in 2024 lawsuits	26,189
Number of lawsuits resolved in 2024 (10% increase)	9,344
Number of properties resolved	20,286
Total value in litigation for 2024	\$159 billion
Total value in active litigation (all years)	\$182 billion
Number of arbitrations filed in 2024	9,723
Number of arbitrations resolved (49% increase)	14,070
Total cases of all types of appeals resolved in 2024 (31% increase)	23,428
Division cost per parcel	\$3.42

2026 Division Budget

Salaries, Wages & Related	\$4,866,109
Employee Benefits	\$1,806,334
Office & Field Operations	\$33,000
Total	\$6,705,443

Proposed Changes

Salaries, Wages & Related	(\$55,649)
Employee Benefits	(\$14,760)
Office & Field Operations	(\$4,500)
Total	(\$74,909)

DIVISION: 5011 - Review Appraisal

Spend Categories	2024 Original Budget	2024 Adjusted Budget	2024 Actual Expenditures	Variance Adj/Actual	2025 Budget	2026 Request	2025/2026 Change
5000: Salaries & Wages Net	4,142,091	4,668,091	4,667,193	898	4,866,758	4,811,109	(55,649)
5000: Overtime	30,000	67,000	66,862	138	50,000	50,000	0
5000: Part-Time Seasonal Wages	8,000	3,000	0	3,000	5,000	5,000	0
5100: Group Health Insurance	750,694	750,694	750,694	0	851,749	847,547	(4,202)
5100: Group Life & LTD Insurance	14,602	14,602	14,602	0	17,209	17,014	(195)
5100: Group Dental Insurance	20,530	20,530	20,530	0	23,293	24,320	1,027
5100: Group Vision Insurance	5,616	5,616	5,616	0	6,372	6,048	(324)
5100: Unemployment Insurance	14,040	5,040	4,295	745	15,930	15,120	(810)
5100: Retirement	668,786	747,786	746,918	868	834,866	825,416	(9,450)
5100: FICA Medicare	60,611	66,611	65,706	905	71,365	70,559	(806)
5100: Social Security	496	496	0	496	310	310	0
5200: Office Supplies	4,000	3,400	1,410	1,990	4,000	3,000	(1,000)
5200: Field Travel & Other	2,500	7,500	3,554	3,946	2,500	3,500	1,000
5200: Appraisal Supplies	0	600	600	0	0	500	500
5200: Seminars & Other Tuition	10,000	10,000	7,679	2,321	10,000	10,000	0
5200: Education Travel & Expenses	20,000	10,000	9,770	230	20,000	15,000	(5,000)
5200: Online Subscriptions	1,000	1,000	0	1,000	1,000	1,000	0
TOTALS	\$5,752,966	\$6,381,966	\$6,365,429	\$16,537	\$6,780,352	\$6,705,443	(\$74,909)

Spend Categories	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Number of Positions	697	716	740
Part-time & Seasonal FTEs	12	13	14
<u>SALARIES, WAGES & RELATED</u>			
Salaries & Wages	\$ 49,087,340	\$ 52,274,388	\$ 56,658,276
Allowance for Career Development	0	275,000	275,000
Less Salary Lapse	0	(3,319,682)	(3,598,084)
Allowance for Salary Adjustment	0	1,500,000	1,500,000
Reserve for Longevity	0	368,740	379,555
Reserve for COLA	0	1,829,603	1,699,749
Allowance for Career Ladder	0	95,000	95,000
5000: Salaries & Wages Net	\$ 49,087,340	\$ 53,023,049	\$ 57,009,496
5000: ARB Board Members	1,894,626	3,081,000	3,081,000
5000: Contract & Seasonal Labor	0	0	-
5000: Shift Differential	0	0	-
5000: Overtime	317,523	698,001	703,751
5000: Part-Time Seasonal Wages	527,361	485,880	564,552
TOTAL SALARIES, WAGES & RELATED	51,826,850	\$ 57,287,930	\$ 61,358,799
<u>EMPLOYEE BENEFITS & RELATED</u>			
5100: Group Health Insurance	\$ 10,062,192	\$ 10,336,484	\$ 11,199,722
5100: Workers Compensation Ins	84,926	100,925	135,727
5100: Group Life & LTD Insurance	174,259	188,026	201,999
5100: Group Dental Insurance	275,176	282,678	321,367
5100: Group Vision Insurance	75,276	77,328	79,920
5100: Unemployment Insurance	86,941	244,618	251,098
5100: Retirement	9,834,667	9,121,836	9,799,711
5100: FICA Medicare	721,705	830,676	889,704
5100: Social Security	136,508	221,147	226,024
TOTAL EMPLOYEE BENEFITS & RELATED	\$ 21,451,649	\$ 21,403,718	\$ 23,105,272
<u>OFFICE & FIELD OPERATIONS</u>			
5200: Office Supplies	\$ 86,811	\$ 166,574	\$ 168,519
5200: Office Equipment Maint	55,464	52,200	52,650
5200: Communications Services	372,727	399,585	396,435
5200: Copier Leases	12,180	143,200	143,200
5200: Copier, Supplies & Maint	42,860	114,350	114,350
5200: Mapping Reproduction & Supplies	0	3,250	3,250
5200: Public Notice Advertising	10,757	18,000	18,000
5200: Security Services	254,504	395,000	360,000
5200: Field Travel & Other	307,403	468,620	461,242
5200: Appraisal Supplies	11,508	15,380	16,270
5200: Vehicle Gasoline & Main	19,983	34,000	34,000
5200: Records Storage & Supplies	24,635	25,000	14,902
5200: Employee Recognition Activities	68,836	60,000	81,550
5200: Postage, Mailing & Handling	2,744,923	3,153,042	3,153,042
5200: Prof Registration Dues	92,542	90,000	95,000
5200: Seminars & Other Tuition	264,346	422,331	453,990
5200: Education Travel & Expenses	201,394	335,522	379,105
5200: Online Subscriptions	472,493	349,829	530,417
5200: Printing, Forms & Stationery	16,716	28,400	29,800
5200: Paper, Computer Stock	40,650	65,000	65,000
TOTAL OFFICE & FIELD OPERATIONS	\$ 5,100,732	\$ 6,339,283	\$ 6,570,722
<u>COMPUTER OPERATIONS</u>			
5300: Minor Equipment-Office & Field Ops	\$ 696,688	\$ 542,000	\$ 604,500
5300: Minor Equipment-Infrastructure	52,683	799,000	524,000
5300: Hardware Maintenance & Support	364,214	460,500	587,500
5300: Software Maintenance & Support	1,848,798	1,615,200	1,784,100
5300: Computer Supplies	0	16,000	16,000
5300: Software Subscriptions	2,434,570	3,404,535	3,723,935
5300: Software Purchases	198,012	56,250	6,250
TOTAL COMPUTER OPERATIONS	\$ 5,594,965	\$ 6,893,485	\$ 7,246,285
<u>PROFESSIONAL SERVICES</u>			
5400: Financial Auditing	\$ 56,680	\$ 67,080	\$ 81,000
5410: Legal Services	11,299,216	10,983,967	11,983,967
5400: Arbitrator Fees & Services	303,325	600,000	600,000
5410: State Office Of Admin Hearings	0	5,000	5,000
5400: Appraisal Services	1,607,198	1,718,320	1,718,320
5400: Other Professional Services	3,378,521	2,648,725	2,495,000
5400: Election Services	7,480,770	1,000,000	1,000,000
TOTAL PROFESSIONAL SERVICES	\$ 24,125,710	\$ 17,023,092	\$ 17,883,287
<u>OFFICE SPACE, UTILITIES & RELATED</u>			
5520: Office Space	\$ 115,906	\$ 120,000	\$ 132,678
5530: Utilities	456,626	502,000	502,000
5510: Bldg & Fixture Maint.	1,568,129	1,520,043	1,570,043
5500: Casualty & Liability Insurance	276,367	206,000	382,183
TOTAL OFFICE SPACE, UTILITIES & RELATED	\$ 2,417,028	\$ 2,348,043	\$ 2,586,904
<u>FIXED ASSETS PURCHASES</u>			
5700: Capital Purchases	\$ 25,798	\$ 75,000	\$ 75,000
TOTAL FIXED ASSETS PURCHASES	\$ 25,798	\$ 75,000	\$ 75,000
TOTAL BUDGET	\$ 110,542,732	\$ 111,370,551	\$ 118,826,269

EXPENDITURE SUMMARY AND METHOD OF FINANCING
2026 BUDGET

<u>BUDGETED EXPENDITURES</u>	2024 BUDGET	2025 BUDGET	2026 BUDGET	Variance	% Change
<u>Account Groups</u>					
Number of Positions	697.0	716.0	740.0	24.0	3.35%
Part-time & Seasonal FTEs	12.4	12.7	13.8	1.1	8.51%
Salaries, Wages & Related	53,346,669	57,287,930.0	61,358,799	4,070,869.0	7.11%
Employee Benefits	19,899,347	21,403,718.0	23,105,272	1,701,554.0	7.95%
Office & Field Operations	6,241,794	6,339,283.0	6,570,722	231,439.0	3.65%
Computer Operations	5,947,585	6,893,485.0	7,246,285	352,800.0	5.12%
Professional Services	29,554,886	17,023,092.0	17,883,287	860,195.0	5.05%
Office Space, Utilities & Maint.	2,348,043	2,348,043.0	2,586,904	238,861.0	10.17%
Capital Expenditures	75,000	75,000.0	75,000	0.0	0.00%
TOTAL BUDGET	117,413,324	111,370,551	118,826,269	7,455,718.0	6.69%
<u>FINANCING METHOD</u>					
Jurisdiction Allocations	115,913,324	110,370,551	117,326,269	6,955,718.0	6.30%
Interest Income	0	0	0	0.0	0.00%
Other Income	0	0	0	0.0	0.00%
Application of Restricted Funds	0	0	0	0.0	0.00%
Application of Unrestricted Funds					
General Fund	1,500,000	1,000,000	1,500,000	500,000.0	50.00%
Internal Service Fund	0	0		0.0	0.00%
TOTAL FINANCING METHOD	117,413,324	111,370,551	118,826,269	7,455,718.0	6.69%

PLAN OF ORGANIZATION - 2026

