



APPRAISAL DISTRICT FOR CHAMBERS COUNTY



April 17, 2026

TO: All Taxing Entities

FROM: Alecia Turner, Secretary CCAD Board of Directors

Enclosed please find a copy of our Proposed Budget for the 2027 Operating Year.
Our Budget Hearing will be held on May 21, 2026 at 9:00 am.

The last page of the proposed budget explains adjustments from last year.

Thank you for your consideration and I look forward to hearing any budget comments.

Chambers County Appraisal District Estimated Budget Obligations
Based on Estimated 2026 Dollars Imposed
2027 Proposed Operating Budget \$ 3,832,727
Minus Est. earned interest and fees \$ 15,100
2027 Proposed Budget obligations \$ 3,817,627

	2026 DOLLARS IMPOSED	% OF TOTAL	2027 Estimated BUDGET OBLIGATIONS	2027 Estimated Quarterly Installment
Chambers County	\$ 85,951,508	18.96821%	\$ 724,136	\$ 181,034.00
Chambers County School Equalization Fund	\$ 7,228,151	1.59514%	\$ 60,897	\$ 15,224.25
AISD	\$ 10,016,589	2.2105%	\$ 84,389	\$ 21,097.25
BHISD	\$ 158,341,342	34.9436%	\$ 1,334,015	\$ 333,503.75
GCCISD	\$ 75,561,704	16.6753%	\$ 636,602	\$ 159,150.50
ECCISD	\$ 5,016,061	1.10697%	\$ 42,260	\$ 10,565.00
TBCD	\$ 4,590,437	1.01304%	\$ 38,674	\$ 9,668.50
Chambers County Public Hospital District #1	\$ 2,317,464	0.51143%	\$ 19,524	\$ 4,881.00
City of Mont Belvieu	\$ 35,628,639	7.86271%	\$ 300,169	\$ 75,042.25
City of Anahuac	\$ 867,547	0.19145%	\$ 7,309	\$ 1,827.25
Lee Collge	\$ 13,603,373	3.00206%	\$ 114,607	\$ 28,651.75
Chambers Liberty Navigation District	\$ 549,285	0.12122%	\$ 4,628	\$ 1,157.00
Cedar Bayou Navigation District	\$ 744,865	0.16438%	\$ 6,275	\$ 1,568.75
MUD #1	\$ 2,736,524	0.60391%	\$ 23,055	\$ 5,763.75
MUD #3	\$ 807,924	0.17830%	\$ 6,807	\$ 1,701.75
Riceland Management District	\$ 396,488	0.08750%	\$ 3,340	\$ 835.00
Riceland MUD #1	\$ 563,661	0.12439%	\$ 4,749	\$ 1,187.25
Riceland MUD #2	\$ 4,739	0.00105%	\$ 40	\$ 10.00
Riceland MUD #3	\$ 65,980	0.01456%	\$ 556	\$ 139.00
City of Baytown	\$ 3,995,546	0.88176%	\$ 33,662	\$ 8,415.50
City of Texas City	\$ -	0.00000%	\$ -	\$ -
Cedar Port Navigation & Improvement District	\$ 24,872,950	5.48909%	\$ 209,553	\$ 52,388.25
Chambers County Improvement District #2	\$ 6,644,091	1.46625%	\$ 55,976	\$ 13,994.00
Chambers County Improvement District #3	\$ 2,967,786	0.65495%	\$ 25,003	\$ 6,250.75
LaPorte ISD	\$ 7,071	0.00156%	\$ 60	\$ 15.00
Jefferson Co Drainage District #6	\$ 454	0.00010%	\$ 4	\$ 1.00
San Jacinto College	\$ 1,027	0.00023%	\$ 9	\$ 2.25
BHISD Lee College Branch Campus	\$ 9,491,159	2.09456%	\$ 79,962	\$ 19,990.50
MUD #4	\$ -	0.00000%	\$ -	\$ -
Windcress MUD	\$ 162,108	0.03577%	\$ 1,366	\$ 341.50
	\$ 453,134,476	1.000	\$ 3,817,627	

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

	<u>2026</u>	<u>2027</u>
PERSONNEL SERVICES	\$ 2,365,608	\$ 2,569,217
PROFESSIONAL SERVICES	\$ 697,235	\$ 719,010
MAINTENANCE & CAPITAL OUTLAY	\$ 34,000	\$ 24,000
GENERAL OPERATING FUNDS	\$ 394,250	\$ 475,500
APPRAISAL REVIEW BOARD	\$ 45,000	\$ 45,000
TOTAL NET OPERATING EXPENSES	\$ 3,536,093	\$ 3,832,727

	<u>2026</u>	<u>2027</u>
LESS Estimated Income:		
Interest on Fund Balance	\$ 5,000	\$ 15,000
Personal Property Penalty	\$ 1,600	\$ -
Map Copies and other misc. fees	\$ 250	\$ 100
TOTAL PROJECTED INCOME	\$ 6,850	\$ 15,100

	<u>2026</u>	<u>2027</u>
Operating Budget		
TOTAL INCOME FUNDED BY TAXING UNITS	\$ 3,571,755	\$ 3,817,627
TOTAL GROSS INCOME	\$ 3,578,605	\$ 3,832,727

2026 Estimated Reserve Fund Balance \$ 74,322

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

PERSONNEL SERVICES

	2026 BUDGET			
	Salary	AUTO	RETIREMENT	INSURANCE
Chief Appraiser	\$ 189,260	\$ 11,400	\$ 28,093	\$ 16,800
Assistant Chief Appraiser	\$ 151,290	\$ 7,500	\$ 22,231	\$ 16,800
Assistant Chief Administrator	\$ 131,110	\$ 7,500	\$ 19,405	\$ 16,800
Appraisal Director	\$ 110,230	\$ 7,500	\$ 16,482	\$ 16,800
Appraiser (6)	\$ 535,000	\$ 68,400	\$ 84,476	\$ 100,800
Clerical Worker (5)	\$ 517,880		\$ 72,503	\$ 100,800
Total Employee Salaries	\$ 1,634,770			
Employee Benefits	\$ 626,538			
Part-time & Contingency Funds	\$ 2,000			
Auto Allowance	\$ 102,300			
TOTAL PERSONNEL SERVICES	\$ 2,365,608			

	2027 BUDGET			
	Salary	AUTO	RETIREMENT	INSURANCE
Chief Appraiser	\$ 196,830	\$ 13,200	\$ 29,404	\$ 21,100
Assistant Chief Appraiser	\$ 160,389	\$ 8,700	\$ 23,672	\$ 21,100
Assistant Chief Administrator	\$ 136,354	\$ 8,700	\$ 20,308	\$ 21,100
Appraisal Director	\$ 114,639	\$ 8,700	\$ 17,267	\$ 21,100
Appraiser (6)	\$ 561,770	\$ 79,200	\$ 89,736	\$ 126,600
Clerical Worker (6)	\$ 555,660		\$ 77,792	\$ 126,600
Total Employee Salaries	\$ 1,725,643			
Employee Benefits	\$ 723,074			
Part-time & Contingency Funds	\$ 2,000			
Auto Allowance	\$ 118,500			
TOTAL PERSONNEL SERVICES	\$ 2,569,217			
			PERCENT CHANGE	8.61%

EMPLOYEE BENEFITS

Benefit	2026 BUDGET	2027 BUDGET
* 536B	\$ 52,112	\$ 55,324
*Insurance	\$ 268,800	\$ 337,600
*Retirement	\$ 243,189	\$ 258,180
*Retiree Medical	\$ 36,000	\$ 43,980
*T.E.C	\$ 1,250	\$ 1,250
*Medicare Tax (1.45%)	\$ 25,187	\$ 26,740
TOTAL EMPLOYEE BENEFITS	\$ 626,538	\$ 723,074
		PERCENT CHANGE 15.41%

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

PROFESSIONAL SERVICES

ACCT. NO.		<u>2026</u>	<u>2027</u>
5120	MAP SUPPLIES	\$ 2,800	\$ 1,000
5130	INDUSTRIAL/MINERAL APPRAISAL CONTRACT	\$ 315,170	\$ 386,240
5140	ACCOUNTING / AUDITING	\$ 13,920	\$ 14,620
5150	LEGAL DEFENSE FUND - CAD	\$ 125,000	\$ 100,000
5155	STATE COMPTROLLER APPEALS	\$ 30,500	\$ 10,000
5156	ARBITRATION	\$ 12,375	\$ 8,000
5160	REAL ESTATE APPR. CONTRACT	\$ 2,650	\$ 2,650
5170	SOFTWARE MAINTENANCE (MAPPING)	\$ 31,000	\$ 31,000
5180	AERIAL PHOTOGRAPHY	\$ 180,000	\$ 165,500
TOTAL PROFESSIONAL SERVICES		\$ 713,415	\$ 719,010
			PERCENT CHANGE 0.78%

MAINTENANCE & CAPITAL OUTLAY

ACCT. NO.		<u>2026</u>	<u>2027</u>
5200	OFFICE EQUIPMENT MAINT.	\$ 4,000	\$ 4,000
5210	CAPITAL OUTLAY OFFICE EQUIPMENT	\$ 30,000	\$ 20,000
TOTAL MAINTENANCE & CAPITAL OUTLAY		\$ 34,000	\$ 24,000
			PERCENT CHANGE -29.41%

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

GENERAL OPERATING EXPENSES

ACCT. NO.		<u>2026</u>	<u>2027</u>
5213	STORAGE	\$ 1,200	\$ 1,200
5300	BOD	\$ 6,500	\$ 7,000
5310	COMPUTER SERVICES/HARDWARE	\$ 125,000	\$ 140,000
5320	OFFICE SUPPLIES	\$ 55,000	\$ 62,000
5330	POSTAGE	\$ 50,000	\$ 60,000
5340	DUES / PUBLICATIONS	\$ 12,000	\$ 12,000
5350	TRAVEL / TRAINING / TUITION	\$ 30,000	\$ 40,000
5355	MISCELLANEOUS	\$ 3,000	\$ 3,000
5370	PRINTING	\$ 20,000	\$ 25,000
5380	ADVERTISING	\$ 3,500	\$ 3,500
5390	UTILITIES	\$ 15,000	\$ 15,000
5400	BONDS & INSURANCE	\$ 35,000	\$ 35,000
5410	TELEPHONE	\$ 13,750	\$ 13,750
5420	INTERNET	\$ 15,000	\$ 15,000
5435	BUILDING MAINTENANCE	\$ 40,000	\$ 40,000
5440	INTERNAL MAPPING EQUIPMENT	\$ 1,350	\$ 1,350
6000	FINANCE CHARGE	\$ 200	\$ 200
6010	FREIGHT	\$ 1,500	\$ 1,500
TOTAL GENERAL OPERATING EXPENSES		\$ 428,000	\$ 475,500
			PERCENT CHANGE 11.10%

APPRAISAL REVIEW BOARD

ACCT. NO.		<u>2025</u>	<u>2026</u>
5500	ARB COMPENSATION	\$ 25,000	\$ 25,000
5510	LEGAL EXPENSE - ARB	\$ 15,000	\$ 15,000
5520	TRAVEL / TRAINING - ARB	\$ 5,000	\$ 5,000
TOTAL APPRAISAL REVIEW BOARD EXPENSES		\$ 45,000	\$ 45,000
			PERCENT CHANGE 0.00%

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

Budgetary Reserve

	Current Fund Balance	Max Fund Threshold
Reserve Fund for Building Improvements	\$ 200,000	\$ 2,000,000
Reserve Fund for Technology	\$ 50,000	\$ 200,000
Reserve Fund for Retirement	\$ 50,000	\$ 150,000
Total Budgetary Reserve	\$ 300,000	\$ 2,350,000

The Board of Directors of the Chambers County Appraisal District created specific reserve funds from the Estimated Budget Surplus Fund Balance for the 2025 Budget Year. The funds created have detailed and specified uses and may not be used for any purpose without Board approval. Maximum Threshold as well as designated funds to be assigned to the Reserve Funds were determine by the Board of Directors.

CHAMBERS COUNTY APPRAISAL DISTRICT

April 16, 2026

Proposed 2027 Budget

EXPLANATION OF BUDGET ADJUSTMENTS

PERSONNEL SERVICES

Salaries - merit based and step pay increases associated with performance.	+ \$	90,873
Auto Allowance - Increase in auto allowance	+ \$	16,200
Insurance - Estimated increase in premium for 2027 (based on historical increase - 24% for 2026)	+ \$	68,800
Retirement - increase for merit raises and step -ups.	+ \$	14,991
536B - increase due to pay increases, step-ups & additional positions	+ \$	3,212
Retiree Medical - estimate updated based on qualifying employees & former employees	+ \$	7,980
Medicare - adjustments for 2027 estimated payroll	+ \$	1,553
TOTAL INCREASE PERSONNEL SERVICES + \$		203,609

PROFESSIONAL SERVICES

5120 Map Supplies - decrease for actuals 2024 / 2025	- \$	(1,800)
5130 Industrial/Mineral Appraisal Contract - Projected cost of new MIUP contract, conversion and overlap of contracts	+ \$	71,070
5140 Accounting / Auditing - projected increase	+ \$	700
5150 Legal Defense Fund - Decrease for average actuals 2024 / 2025	- \$	(25,000)
5155 State Comptroller Appeals - no expenses from this account 2024/2025	- \$	(20,500)
5156 Arbitration - decrease for average of actuals	- \$	(4,375)
5180 Aerial Photography - decrease for actual contracted amounts	- \$	(14,500)
TOTAL INCREASE PROFESSIONAL SERVICES + \$		5,595

MAINTENANCE & CAPITAL OUTLAY

5210 Capital Outlay / Office Equipment - decrease for actual average 2024/2025	- \$	(20,000)
TOTAL INCREASE GENERAL OPERATING EXPENSES - \$		(20,000)

GENERAL OPERATING EXPENSES

5300 BOD - Increase for actual spent 2025	+ \$	500
5310 Computer Services / Hardware - Increase for actual spent 2025	+ \$	15,000
5320 Office Supplies - Increase for actual spent 2025	+ \$	7,000
5330 Postage - Increase for actual spent 2025 & projected increase cost of postage	+ \$	10,000
5350 Travel/Training /Tuition - Increase for actual expense 2025	+ \$	10,000
5370 Printing - Increase for actual expense 2025	+ \$	5,000
TOTAL INCREASE GENERAL OPERATING EXPENSES + \$		47,500

TOTAL BUDGET CHANGE		\$ 236,704
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TOTAL BUDGET ADJUSTMENT FROM PREVIOUS YEAR	7.10	%
3 YEAR AVERAGE ANNUAL ADJUSTMENT	7.98	%
5 YEAR AVERAGE ANNUAL ADJUSTMENT	11.80	%