

LOVING COUNTY APPRAISAL DISTRICT

2027 PROPOSED BUDGET

June 8, 2026

LOVING COUNTY APPRAISAL DISTRICT

ESTIMATED 2027 BUDGET ALLOCATION BY JURISDICTION

Jurisdiction	2026 Preliminary Values	2025 Rate	2026 Estimated Levy	Allocation Factor	2027 Estimated Allocation	Estimated Quarterly Payments
Assessing/Collecting Loving County - Only						
Loving County	14,503,712,190	0.4749	\$68,872,328	0.36245	\$424,484	\$106,121.00
Wink-Loving ISD	15,228,176,610	0.7942	\$120,942,179	0.63647	\$745,408	\$186,352.00
Loving County WID	18,973,190	1.0813	\$205,157	0.00108	\$1,264	\$316.00
TOTALS			\$190,019,663	100.00000%	\$1,171,156.00	\$292,789.00

2026 APPRAISAL BUDGET \$1,171,156

2025 ESTIMATED BUDGET EXCESS \$0

\$1,171,156

THESE FIGURES ARE SUBJECT TO CHANGE UPON ADOPTION OF 2026 TAX RATES AND 2026 TAX LEVY.

**LOVING COUNTY APPRAISAL DISTRICT
2027 PRELIMINARY OPERATING BUDGET SUMMARY**

<u>REVENUE</u>	<u>2026 APPROVED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
Taxing Entity Allocations - Appraisal		
Wink-Loving ISD	709,816	745,090
Loving County	417,755	424,302
Loving County WID #1	1,185	1,264
Estimated Budget Excess	<u>0</u>	<u>0</u>
Total CAD	<u>1,128,756</u>	<u>1,170,656</u>
TOTAL REVENUE	1,128,756	1,170,656
 <u>EXPENSES</u>		
Personnel Services - Appraisal	625,606	625,606
Appraisal Review Board	10,000	10,000
Contractual/Professional Services	378,150	424,750
General Office Expense	52,900	53,700
Education Expenses	51,600	46,600
Capital Expenses and Contingency	10,500	10,500
Total CAD	<u>1,128,756</u>	<u>1,171,156</u>
TOTAL EXPENSES	1,128,756	1,171,156

**LOVING COUNTY APPRAISAL DISTRICT
PROPOSED 2027 OPERATING BUDGET**

Account	Category	Adopted 2026	Proposed 2027	Change
61 - PERSONNEL SERVICES				
610 - Salaries				
610000	Salary	407,856	407,856	0
SubCategory 610 -Total		407,856	407,856	0
611 - Payroll Deductions				
611000	Retirement	90,800	90,800	0
611100	FICA	25,700	25,700	0
611200	Medicare	6,450	6,450	0
SubCategory 611 -Total		122,950	122,950	0
612 - Employment Insurance				
612000	Medical Insurance	86,800	86,800	0
612100	Unemployment Insurance	4,000	4,000	0
612200	Workman's Comp Insurance	4,000	4,000	0
SubCategory 612 -Total		94,800	94,800	0
CATEGORY 61 - TOTAL		625,606	625,606	0
62 - APPRAISAL REVIEW BOARD				
620 - ARB General Expense				
620000	ARB - Per Diem	6,600	6,600	0
620100	Training/Supplies	400	400	0
620200	Mileage/Travel	1,000	1,000	0
620300	Hearing Related Expenses	1,000	1,000	0
620400	ARB - Legal Fees	1,000	1,000	0
SubCategory 620 -Total		10,000	10,000	0
CATEGORY 62 - TOTAL		10,000	10,000	0
63 - CONTRACTUAL/PROFESSIONAL SERVICES				
630 - Professional Expenses				
630000	CAD - Legal Services	50,000	50,000	0
630050	Public Officials Liability Insurance	10,000	10,000	0
630100	Copier Services	2,400	2,400	0
630150	Mapping Services	11,000	11,200	200
630200	Appraisal Services	236,000	277,000	41,000
630250	CAMA Software/Hardware/Maintenance	29,900	31,550	1,650
630300	Data Processing Notices	14,000	15,000	1,000
630350	TNT Website	0	0	0
630400	Financial Audit	5,750	8,500	2,750
630450	Postage Machine	1,100	1,100	0
630500	Financial Software/Maintenance	10,000	10,000	0
630550	Misc Services	3,000	3,000	0
630600	IT Services	5,000	5,000	0
SubCategory 630 -Total		378,150	424,750	46,600
CATEGORY 63 - TOTAL		378,150	424,750	46,600
64 - GENERAL OFFICE EXPENSE				
640 - Supplies				
640000	Postage/Box Rent	1,300	1,500	200
640100	Office Supplies	4,000	4,000	0
640200	Forms/Printing Expense	1,300	2,000	700
640300	Publications/Legal Notices	4,100	4,000	-100
SubCategory 640 -Total		10,700	11,500	800
641 - Board Expenses				
641000	Board of Directors	1,000	1,000	0
641100	Ag Advisory Board	0	0	0
SubCategory 641 -Total		1,000	1,000	0
642 - Other Expenses				
642000	Communications	1,200	1,200	0
642100	Records Management	40,000	40,000	0
SubCategory 642 -Total		41,200	41,200	0
CATEGORY 64 - TOTAL		52,900	53,700	800

**LOVING COUNTY APPRAISAL DISTRICT
PROPOSED 2027 OPERATING BUDGET**

Account	Category	Adopted 2026	Proposed 2027	Change
65 - EDUCATION EXPENSES				
650 - Education Expenses				
650000	Association Dues/Memberships	3,100	3,100	0
650100	Education/Conference	7,500	7,500	0
650200	Mileage/Travel	40,000	35,000	-5,000
650300	Misc Expenses	1,000	1,000	0
SubCategory 650 -Total		51,600	46,600	-5,000
CATEGORY 65 - TOTAL		51,600	46,600	-5,000
66 - CAPITAL EXPENSES/CONTINGENCIES				
660 - Capital Expenses				
660000	Furniture/Equipment Purchase	5,000	5,000	0
660100	Equipment Maintenance	500	500	0
SubCategory 660 -Total		5,500	5,500	0
661 - Contingency				
661000	Contingency	5,000	5,000	0
SubCategory 661 -Total		5,000	5,000	0
CATEGORY 66 - TOTAL		10,500	10,500	0
TOTAL OPERATING BUDGET		1,128,756	1,171,156	42,400

**LOVING COUNTY APPRAISAL DISTRICT
2027 EMPLOYEE SALARY AND BENEFIT SCHEDULE**

Position & Benefits	Adopted 2026	Proposed 2027	Amount Appraisal Change
Chief Appraiser			
Salary	126,256	126,256	0
FICA	8,000	8,000	0
Medicare	2,200	2,200	0
Medical Insurance	22,700	22,700	0
Retirement	27,000	27,000	0
Unemployment Insurance	1,000	1,000	0
Workman's Comp Insurance	1,000	1,000	0
Total	188,156	188,156	0
Appraiser			
Salary	102,380	102,380	0
FICA	6,500	6,500	0
Medicare	1,570	1,570	0
Medical Insurance	22,700	22,700	0
Retirement	22,000	22,000	0
Unemployment Insurance	1,000	1,000	0
Workman's Comp Insurance	1,000	1,000	0
Total	157,150	157,150	0
Administrative/Appraisal Clerk I			
Salary	89,610	89,610	0
FICA	5,600	5,600	0
Medicare	1,340	1,340	0
Medical Insurance	22,700	22,700	0
Retirement	18,900	18,900	0
Unemployment Insurance	1,000	1,000	0
Workman's Comp Insurance	1,000	1,000	0
Total	140,150	140,150	0
Administrative/Appraisal Clerk II			
Salary	89,610	89,610	0
FICA	5,600	5,600	0
Medicare	1,340	1,340	0
Medical Insurance	22,700	22,700	0
Retirement	18,900	18,900	0
Unemployment Insurance	1,000	1,000	0
Workman's Comp Insurance	1,000	1,000	0
Total	140,150	140,150	0
Total Payroll	625,606	625,606	0

**LOVING COUNTY APPRAISAL DISTRICT
2027 RESERVES**

2027 RESERVES	Amended 2026	2027	\$ Amt Diff	% Amt Diff
69 - RESERVE FUNDS				
690000 Reserves / Unforeseen				
Held for litigation, or any unforeseen or unexpected expense	100,000	100,000	0	0.0%
Sub-Total	100,000	100,000	0	0.0%
690100 Reserves / Misc & Int Income				
Misc & Int Income	211,805	211,805	0	0.0%
Sub-Total	211,805	211,805	0	0.0%
690200 Reserves / Legal Fund				
Legal Fees	450,000	450,000	0	0.0%
Sub-Total	450,000	450,000	0	0.0%
Total Reserves	761,805	761,805	0	0.0%