



Proposed

2027

**Appraisal District
Budget**

**Cherokee Central
Appraisal District**

P.O. Box 494 Rusk, Texas 75785

Chair	Mr. Tony Johnson
Vice Chair	Mr. Jed Morris
Secretary	Mrs. Connie Nice
	Mr. Joe Taylor
	Mr. Robert Haberle
County Assessor	Hon. Shonda Potter
Chief Appraiser	Mrs. P. Jan Lowry

107 E 6th

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What does the term "Proposed" mean?

A "Proposed" Budget has been initially passed by the Board of Directors for the appraisal district. This is an interim step prior to final adoption.

The "Proposed" Budget is then sent to the various jurisdictions as a means to allow time for comment prior to adoption.

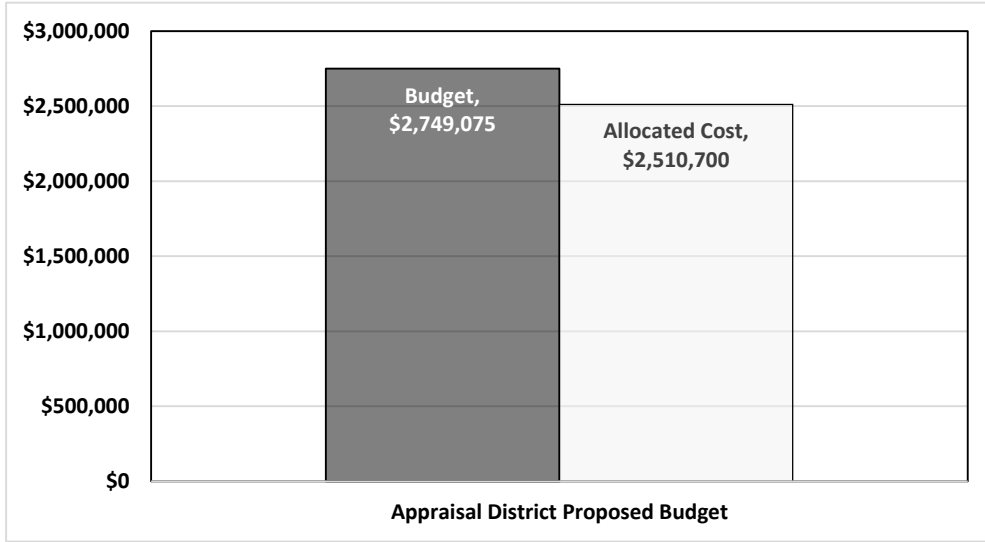
The Board of Directors will hold a public hearing on the budget prior to adoption before September 15th of each year.

2027
Appraisal District Proposed
Budget

At a Glance

Total Budget	\$2,749,075	
Total Budget Previous	\$2,798,365	
Change	-\$49,290	-1.8%

Total Allocated Cost	\$2,510,700	
Total Allocated Cost Previous	\$2,150,000	
Change	\$360,700	16.8%



CAD Funding Level

91%

The Board of Directors approved new software implementation in the 2026 year. The Appraisal District will expect to go live at the end of 2026 or the beginning of 2027. This budget includes the annual cost of new software platforms and the old software platform for a portion of the year to ensure the accuracy of the new platform. The District did provide a large fund reimbursement in 2026; however, the fund reimbursement is lower this year.

Our Board of Directors are standing ready to discuss any concerns or suggestions our clients have about this budget. The directors are listed on the cover sheet and are people that you know. Please contact them or Ms. Lowry concerning this budget.

Finally, we respectfully request the opportunity to address your governing bodies to make a case for this proposed budget.

Proposed
Allocation*
by
Jurisdiction

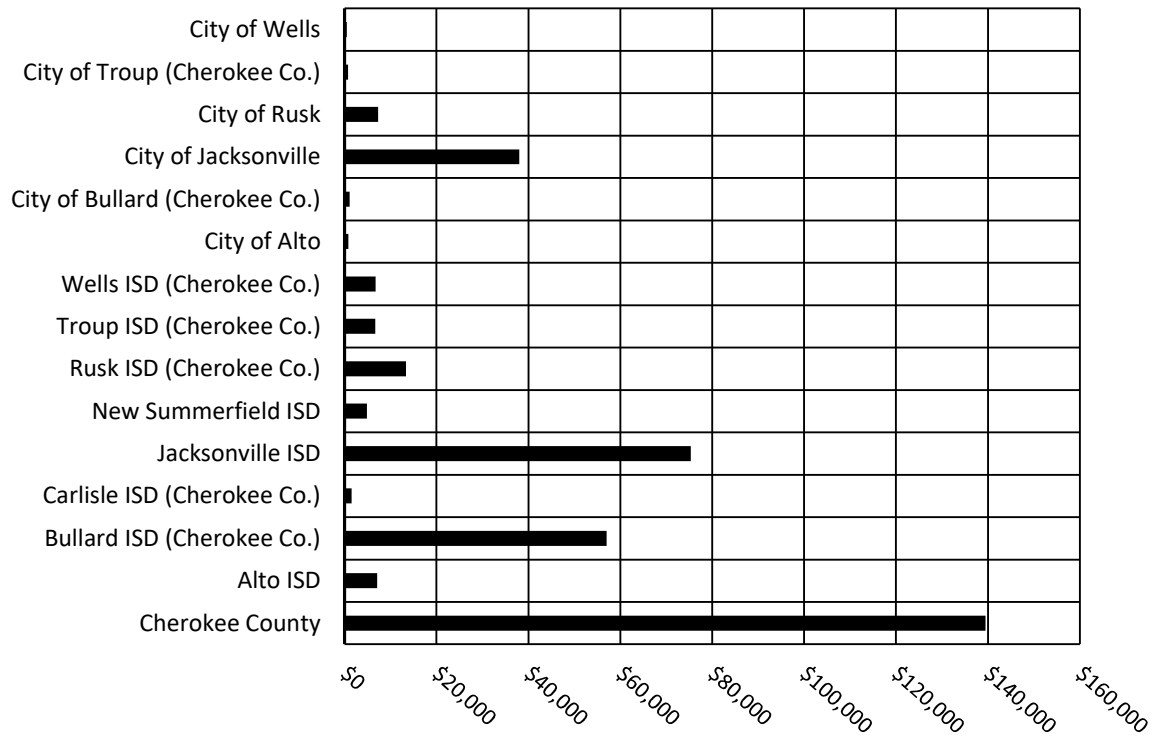
** Actual billing allocation may vary \$1 to \$2 due to allocation percentages and rounding to the nearest dollar.*

Jurisdiction	Tax Levy 2025	Allocated % 2027	Allocated Cost 2027
Cherokee County	\$24,801,261	33.8%	\$849,038.96
Alto ISD	\$2,208,607	3.0%	\$75,608.79
Bullard ISD (Cherokee Co.)	\$8,992,587	12.3%	\$307,849.54
Carlisle ISD (Cherokee Co.)	\$611,041	0.8%	\$20,918.20
Jacksonville ISD	\$18,999,169	25.9%	\$650,411.88
New Summerfield ISD	\$1,193,230	1.6%	\$40,848.68
Rusk ISD (Cherokee Co.)	\$4,515,066	6.2%	\$154,567.42
Troup ISD (Cherokee Co.)	\$1,923,656	2.6%	\$65,853.87
Wells ISD (Cherokee Co.)	\$1,113,511	1.5%	\$38,119.60
City of Alto	\$163,107	0.2%	\$5,583.76
City of Bullard (Cherokee Co.)	\$546,984	0.7%	\$18,725.29
City of Jacksonville	\$6,976,851	9.5%	\$238,843.43
City of Rusk	\$1,132,960	1.5%	\$38,785.41
City of Troup (Cherokee Co.)	\$57,478	0.1%	\$1,967.68
City of Wells	\$104,502	0.1%	\$3,577.49
Totals	\$73,340,010		\$2,510,700.00

Proposed Allocation Analysis

Jurisdiction	Change in Levy	Allocation % Change	Prior Allocated Cost	Change in Cost
Cherokee County	\$1,373,900	0.8146%	\$709,547	\$139,492
Alto ISD	-\$53,612	-0.1753%	\$68,516	\$7,093
Bullard ISD (Cherokee Co.)	\$710,659	0.5947%	\$250,836	\$57,014
Carlisle ISD (Cherokee Co.)	-\$28,252	-0.0674%	\$19,362	\$1,556
Jacksonville ISD	\$12,679	-0.8407%	\$575,046	\$75,366
New Summerfield ISD	\$6,322	-0.0450%	\$35,948	\$4,901
Rusk ISD (Cherokee Co.)	-\$148,107	-0.4127%	\$141,234	\$13,333
Troup ISD (Cherokee Co.)	-\$31,093	-0.1307%	\$59,204	\$6,650
Wells ISD (Cherokee Co.)	\$78,137	0.0598%	\$31,358	\$6,761
City of Alto	\$5,723	0.0007%	\$4,767	\$817
City of Bullard (Cherokee Co.)	-\$34,636	-0.0735%	\$17,616	\$1,110
City of Jacksonville	\$346,869	0.1733%	\$200,803	\$38,040
City of Rusk	\$94,201	0.0815%	\$31,461	\$7,324
City of Troup (Cherokee Co.)	\$18,001	0.0228%	\$1,196	\$772
City of Wells	\$1,916	-0.0020%	\$3,107	\$470

Allocated Cost Change



2027

Appraisal District Proposed
Budget

Expenditures

<u>Payroll Expense</u>	<u>% of Budget</u>	
6200 Salaries	35.91%	\$987,125
6190 Retirement	3.26%	\$89,540
6120 Hospitalization	9.71%	\$266,815
6280 Workers Comp	0.20%	\$5,415
6255 Taxes, Payroll-TWC	0.21%	\$5,830
6250 <u>Taxes, Payroll-Medicare</u>	<u>0.52%</u>	<u>\$14,315</u>
Total Payroll Expense	49.80%	\$1,369,040
<u>Contracted Service Expense</u>		
6030 Computer Services	19.98%	\$549,135
6000 Professional Services	3.93%	\$108,000
6010 Audit	0.31%	\$8,500
6100 Board of Review	1.11%	\$30,500
6138 Legal Fees	1.13%	\$31,000
6050 Deed Record Service	0.05%	\$1,500
6040 Custodial Services	0.59%	\$16,255
6270 Utilities	0.85%	\$23,280
6260 Telephone	0.28%	\$7,690
6035 <u>Contract Labor</u>	<u>0.13%</u>	<u>\$3,500</u>
Total Contracted Services	28.35%	\$779,360
<u>Lease Expense</u>		
6136 <u>Lease Expense-Equipment</u>	<u>0.38%</u>	<u>\$10,460</u>
Total Lease Expense	0.38%	\$10,460
<u>Maintenance Expense</u>		
6170 Computer	0.04%	\$1,000
6180 Building	0.79%	\$21,840
6175 Machinery & Equipment	0.07%	\$2,000
6210 <u>Service Contracts</u>	<u>0.28%</u>	<u>\$7,740</u>
Total Maintenance	1.19%	\$32,580
<u>Insurance Expense</u>		
6110 <u>Insurance-General</u>	<u>1.03%</u>	<u>\$28,200</u>
Total Insurance Expense	1.03%	\$28,200
<u>Travel & Other Expense</u>		
6080 Employee Auto Allowance	2.55%	\$70,220
6090 Employee Travel Expense	1.12%	\$30,765
6070 Directors Travel Expense	0.44%	\$12,000
6075 Education Hosting	0.00%	\$0
6240 Subscriptions & Dues	9.25%	\$254,400
6230 <u>Statutory Advertisements</u>	<u>0.13%</u>	<u>\$3,630</u>
Total Travel & Other	13.50%	\$371,015

Expenditures
Continued

<u>Office Supply Expense</u>	<u>% of Budget</u>	
6150 Materials & Supplies	1.29%	\$35,500
6160 Postage	2.13%	\$58,570
6155 Photographs	0.00%	\$0
6145 <u>Computer Supplies</u>	<u>0.45%</u>	<u>\$12,500</u>
<i>Total Office Supplies</i>	<i>3.88%</i>	<i>\$106,570</i>
<u>Capital Outlay</u>		
6300 Furniture & Fixtures	0.14%	\$3,800
6130 Interest Expense	0.00%	\$0
6350 Notes Payable	0.00%	\$0
6310 Machinery & Equipment	0.41%	\$11,350
6320 Computer Equipment	0.75%	\$20,700
6330 Computer Software	0.07%	\$2,000
6340 <u>Building Improvements</u>	<u>0.36%</u>	<u>\$10,000</u>
<i>Total Capital Outlay</i>	<i>1.74%</i>	<i>\$47,850</i>
<u>Miscellaneous Expense</u>		
6140 <u>Miscellaneous Expense</u>	<u>0.15%</u>	<u>\$4,000</u>
<i>Total Miscellaneous</i>	<i>0.15%</i>	<i>\$4,000</i>

Total Expenditures \$2,749,075

2027

Appraisal District Proposed Budget

Revenue

** Actual billing allocation may vary \$1 to \$2 due to allocation percentages and rounding to the nearest dollar.*

Prior Year's Unencumbered Surplus		\$308,019
<u>Jurisdiction Allocations*</u>		
Cherokee County	\$849,039	
Alto ISD	\$75,609	
Bullard ISD (Cherokee Co.)	\$307,850	
Carlisle ISD (Cherokee Co.)	\$20,918	
Jacksonville ISD	\$650,412	
New Summerfield ISD	\$40,849	
Rusk ISD (Cherokee Co.)	\$154,567	
Troup ISD (Cherokee Co.)	\$65,854	
Wells ISD (Cherokee Co.)	\$38,120	
City of Alto	\$5,584	
City of Bullard (Cherokee Co.)	\$18,725	
City of Jacksonville	\$238,843	
City of Rusk	\$38,785	
City of Troup (Cherokee Co.)	\$1,968	
City of Wells	\$3,577	
Total Jurisdiction Allocations		\$2,510,700
<u>5140 Other Income</u>		
Mapping & PIA Income	\$25	
Computer Income	\$42,435	
Education Income	\$0	
Addressing Income	\$0	
Total 5140 Other Income		\$42,460
5150 Interest Income		\$12,000
5170 Rental Income		\$3,600

Budgeted Revenue	\$2,876,779
Budgeted Expenditures (-)	\$2,749,075
Expected EOY Balance	\$127,704

2027

Appraisal District Proposed Budget

Funding Reimbursement

This is the amount of our budget that will be paid for by utilizing unencumbered prior year surplus funds. We employ this method of "buying down" the budget as a way to refund to you allocation payments that were not spent or dedicated to reserve funds.

Total Appraisal Budget		\$2,749,075
Less Incoming Revenues:		
Jurisdiction Allocations	\$2,510,700	
5140 Other Income	\$42,460	
5150 Interest Income	\$12,000	
5170 Rental Income	\$3,600	
Total Incoming Revenue		<u>\$2,568,760</u>
Funding Reimbursement		\$180,315

Jurisdiction	Current Allocation Percentage	Share of Funding Reimbursement
Cherokee County	33.8%	\$60,977
Alto ISD	3.0%	\$5,430
Bullard ISD (Cherokee Co.)	12.3%	\$22,109
Carlisle ISD (Cherokee Co.)	0.8%	\$1,502
Jacksonville ISD	25.9%	\$46,712
New Summerfield ISD	1.6%	\$2,934
Rusk ISD (Cherokee Co.)	6.2%	\$11,101
Troup ISD (Cherokee Co.)	2.6%	\$4,730
Wells ISD (Cherokee Co.)	1.5%	\$2,738
City of Alto	0.2%	\$401
City of Bullard (Cherokee Co.)	0.7%	\$1,345
City of Jacksonville	9.5%	\$17,153
City of Rusk	1.5%	\$2,786
City of Troup (Cherokee Co.)	0.1%	\$141
City of Wells	0.1%	\$257

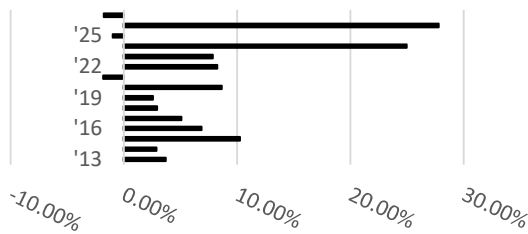
Total Funding Reimbursement: \$180,315

Appraisal District Proposed Budget

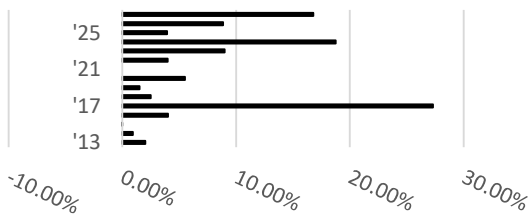
15 Year Budget History

Year	Yr.	Total Budget	% Change From Prior	Jurisdiction Allocation	% Change From Prior	Funding Level	Budgeted Salaries	% Change From Prior	Salaries as a % of Budget
2012	'12	\$1,016,838		\$943,000		93%	\$492,051		48%
2013	'13	\$1,054,537	3.71%	\$962,000	2.01%	91%	\$507,621	3.16%	48%
2014	'14	\$1,085,045	2.89%	\$970,903	0.93%	89%	\$516,565	1.76%	48%
2015	'15	\$1,196,585	10.28%	\$970,900	0.00%	81%	\$593,680	14.93%	50%
2016	'16	\$1,278,990	6.89%	\$1,010,000	4.03%	79%	\$597,985	0.73%	47%
2017	'17	\$1,344,065	5.09%	\$1,285,820	27.31%	96%	\$645,445	7.94%	48%
2018	'18	\$1,383,860	2.96%	\$1,318,000	2.50%	95%	\$665,615	3.12%	48%
2019	'19	\$1,419,760	2.59%	\$1,338,000	1.52%	94%	\$692,530	4.04%	49%
2020	'20	\$1,542,580	8.65%	\$1,411,600	5.50%	92%	\$762,165	10.06%	49%
2021	'21	\$1,514,770	-1.80%	\$1,411,600	0.00%	93%	\$739,960	-2.91%	49%
2022	'22	\$1,640,000	8.27%	\$1,468,064	4.00%	90%	\$774,550	4.67%	47%
2023	'23	\$1,768,860	7.86%	\$1,600,000	8.99%	90%	\$773,055	-0.19%	44%
2024	'24	\$2,210,780	24.98%	\$1,900,000	18.75%	86%	\$790,540	2.26%	36%
2025	'25	\$2,189,560	-0.96%	\$1,975,000	3.95%	90%	\$882,380	11.62%	40%
2026	'26	\$2,798,365	27.80%	\$2,150,000	8.86%	77%	\$919,340	4.19%	33%
2027	'27	\$2,749,075	-1.76%	\$2,510,700	16.78%	91%	\$987,125	7.37%	36%

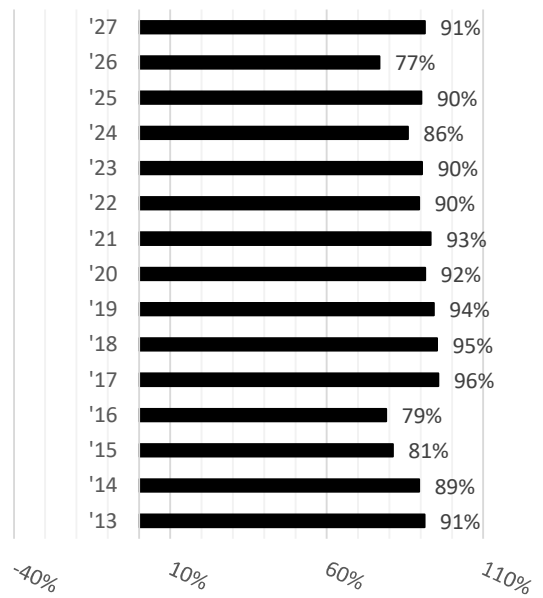
**Total Budget Change
Over Time**



**Allocated Cost Change
Over Time**



**Funding Level
Over Time**



Appraisal District Proposed Budget

Salaries

Position		2027 Budgeted Salary	2027 Actual Salary	2026 Actual Salary	Change in Actual Salary	Remarks
Chief Appraiser		\$112,000	\$112,000	\$106,185	\$5,815	Market Adjustment
Deputy Chief - Appr		\$86,230	\$86,230	\$83,475	\$2,755	Market Adjustment
Business Manager		\$52,730	\$52,730	\$51,500	\$1,230	COLA
Deputy Chief - Appr		\$86,230	\$86,230	\$83,475	\$2,755	COLA
SysAdmin		\$61,435	\$61,435	\$60,000	\$1,435	Market Adjustment
Appraiser IV- BPP		\$68,000	\$68,000	\$60,820	\$7,180	Market Adjustment
Appraiser IV		\$65,000	\$65,000	\$58,990	\$6,010	Market Adjustment
Appraiser III.5 - Lead		\$61,500	\$61,500	\$55,945	\$5,555	Market Adjustment
Appraiser III		\$55,000	\$55,000	\$48,480	\$6,520	Market Adjustment
Appraiser I.5		\$47,500	\$47,500	\$41,225	\$6,275	Classification Change
Appraiser I.5 + ARB Asst Clerk		\$48,000	\$48,000	\$41,725	\$6,275	Classification Change
Support Clerk III + Deed Clerk + Lead		\$53,000	\$53,000	\$49,095	\$3,905	Classification Change
Support Clerk II.5		\$45,000	\$45,000	\$43,760	\$1,240	Market Adjustment
Support Clerk I.5		\$41,000	\$41,000	\$37,110	\$3,890	Market Adjustment
Support Clerk I.5 + Spanish		\$40,000	\$40,000	\$38,140	\$1,860	Market Adjustment
Support Clerk I + Spanish		\$42,000	\$42,000	\$37,610	\$4,390	Market Adjustment
A/C Swing Clerk II and ARB Clerk		\$22,500	\$22,500	\$22,628	-\$128	COLA

Appraisal District Proposed Budget

TPTC §6.06 Benefits Detail

Position	Annual Retirement Value	Annual Vacation Value	Annual Healthcare Value	Annual Sick Leave Value
Chief Appraiser	\$10,080	\$6,462	\$16,080	\$5,169
Deputy Chief - Appr	\$7,761	\$4,975	\$16,080	\$3,980
Business Manager	\$4,746	\$2,028	\$16,080	\$2,434
Deputy Chief - Appr	\$7,761	\$4,975	\$16,080	\$3,980
SysAdmin	\$5,529	\$2,363	\$16,080	\$2,835
Appraiser IV- BPP	\$6,120	\$3,923	\$16,080	\$3,138
Appraiser IV	\$5,850	\$3,750	\$16,080	\$3,000
Appraiser III.5 - Lead	\$5,535	\$2,365	\$16,080	\$2,838
Appraiser III	\$4,950	\$2,115	\$16,080	\$2,538
Appraiser I.5	\$4,275	\$1,827	\$16,080	\$2,192
Appraiser I.5 + ARB Asst Clerk	\$4,320	\$2,769	\$16,080	\$2,215
Support Clerk III + Deed Clerk + Lead	\$4,770	\$2,038	\$16,080	\$2,446
Support Clerk II.5	\$4,050	\$1,731	\$16,080	\$2,077
Support Clerk I.5	\$3,690	\$1,577	\$16,080	\$1,892
Support Clerk I.5 + Spanish	\$3,600	\$1,538	\$16,080	\$1,846
Support Clerk I + Spanish	\$3,780	\$1,615	\$16,080	\$1,938
A/C Swing Clerk II and ARB Clerk	\$2,025	\$865	\$16,080	\$1,038

**Appraisal District Proposed
Budget**

***TPTC §6.06 Capital
Expenditure Detail***

Item	Expected Cost
6300 Capital Expense - Furniture and Fixtures (Contingency)	\$3,800
6310 Capital Expense - Machine and Equipment	\$11,350
6320 Capital Expense - Computer Equipment	\$20,700
6330 Capital Expense - Software	\$2,000
6340 Capital Expense - Building Improvement	\$10,000
0	\$0
0	\$0
0	\$0
Total	\$47,850

**Appraisal District Proposed Budget
Comparison**

Account	Current	Previous	Dollar Change	Percent Change
6200 Jan1 Salaries	\$987,125	\$919,340	\$67,785	7.4%
6200 Budgeted Salaries	\$987,125	\$919,340	\$67,785	7.4%
6190 Retirement	\$89,540	\$83,440	\$6,100	7.3%
6120 Hospitalization	\$266,815	\$221,990	\$44,825	20.2%
6280 Workers Comp	\$5,415	\$5,030	\$385	7.7%
6255 Taxes - Payroll TWC	\$5,830	\$4,225	\$1,605	38.0%
6250 Taxes-Payroll Medicare	\$14,315	\$13,335	\$980	7.3%
6030 Computer Services	\$549,135	\$422,770	\$126,365	29.9%
6000 Professional Services	\$108,000	\$105,000	\$3,000	2.9%
6010 Audit	\$8,500	\$7,500	\$1,000	13.3%
6100 Board of Review	\$30,500	\$30,500	\$0	0.0%
6138 Legal Fees - Arbitration	\$31,000	\$27,000	\$4,000	14.8%
6050 Deed Record Service	\$1,500	\$1,500	\$0	0.0%
6040 Custodial Services	\$16,255	\$15,655	\$600	3.8%
6270 Utilities	\$23,280	\$24,280	-\$1,000	-4.1%
6260 Telephone	\$7,690	\$8,690	-\$1,000	-11.5%
6035 Contract Labor	\$3,500	\$3,500	\$0	0.0%
6136 Lease Expense-Equip.	\$10,460	\$8,160	\$2,300	28.2%
6170 Computer Repairs & Maint.	\$1,000	\$1,000	\$0	0.0%
6180 Building Repairs & Maint.	\$21,840	\$21,840	\$0	0.0%
6175 Machinery & Equip Repair & Maint	\$2,000	\$2,000	\$0	0.0%
6210 Service Contracts	\$7,740	\$10,580	-\$2,840	-26.8%
6110 Insurance General	\$28,200	\$28,900	-\$700	-2.4%
6080 Employee Auto Allowance	\$70,220	\$67,520	\$2,700	4.0%
6090 Employee Travel Expense	\$30,765	\$34,040	-\$3,275	-9.6%
6070 Director's Travel Expense	\$12,000	\$12,000	\$0	0.0%
6075 Education Hosting	\$0	\$350	-\$350	-100.0%
6240 Subscriptions & Dues	\$254,400	\$251,850	\$2,550	1.0%
6230 Statutory Ads & OMA Posts	\$3,630	\$4,000	-\$370	-9.3%
6150 Office Materials & Supply	\$35,500	\$33,500	\$2,000	6.0%
6160 Postage	\$58,570	\$56,570	\$2,000	3.5%
6155 Photographs	\$0	\$50	-\$50	-100.0%
6145 Computer Supplies	\$12,500	\$12,500	\$0	0.0%
6130 Interest Expense	\$0	\$0	\$0	
6350 Notes Payable (Principal)	\$0	\$0	\$0	
6300 Furniture & Fixtures Capital Exp.	\$3,800	\$3,800	\$0	0.0%
6310 Machinery & Equip Capital Exp.	\$11,350	\$10,650	\$700	6.6%
6320 Computer Equip. Capital Exp.	\$20,700	\$20,300	\$400	2.0%
6330 Computer Software Capital Exp	\$2,000	\$321,000	-\$319,000	-99.4%
6340 Capital Exp. Bld	\$10,000	\$0	\$10,000	
6140 Miscellaneous Expense	\$4,000	\$4,000	\$0	0.0%
9999 Total Budget	\$2,749,075	\$2,798,365	-\$49,290	-1.8%