

COMAL APPRAISAL DISTRICT

2025 ADOPTED BUDGET

Acct #

2026 APPROVED BUDGET

Employee Expenses	3,636,897.35	7099	Employee Expenses	3,888,834.27
Office Mortgage	26,000.00	7200	Office Mortgage	26,000.00
Telephone & Utilities	25,160.00	7300	Telephone & Utilities	26,135.00
Education	33,500.00	7400	Education	38,500.00
Directors Expense	3,000.00	7450	Directors Expense	4,500.00
Dues & Subscriptions	11,000.00	7500	Dues & Subscriptions	11,000.00
Advertisements	8,400.00	7600	Advertisements	8,400.00
Capital Expenses	39,500.00	7800	Capital Expenses	39,500.00
Maintenance	10,000.00	7900	Maintenance	10,000.00
Office Supplies/Forms	32,700.00	8000	Office Supplies/Forms	36,085.00
Postage	132,200.00	8200	Postage	137,900.00
Copier/Printing Paper	12,000.00	8300	Copier/Printing Paper	15,000.00
Vehicle Mileage	21,000.00	8400	Vehicle Mileage	26,000.00
Data Processing	16,100.00	8500	Data Processing	28,000.00
Contract Services	1,578,200.00	8600	Contract Services	1,742,200.00
Insurance & Bonding	32,700.00	8700	Insurance & Bonding	33,700.00
Appraisal Review Board	236,200.00	8900	Appraisal Review Board	226,900.00
Contingency	<u>10,000.00</u>	9001	Contingency	<u>10,000.00</u>

TOTAL \$5,864,557.35

TOTAL \$ 6,308,654.27

2025 ADOPTED BUDGET \$5,864,557.35

2026 APPROVED BUDGET \$ 6,308,654.27

TAXING UNIT	2025 BUDGET CONTRIBUTION	2024 Tax Levy	% of Budget	2026 BUDGET CONTRIBUTION
Comal ISD (SCIS)	2,854,067.17	\$273,185,016.22	0.4866637	3,070,193.01
Comal Co (046/046LR)	1,007,764.68	96,461,013.23	0.1718399	1,084,078.23
New Braunfels ISD (SNBI)	764,353.04	73,162,187.80	0.1303343	822,234.11
City of New Braunfels (CNB)	527,571.14	50,497,945.80	0.0899592	567,521.76
Emergency Serv Dist #1 (E	70,428.75	6,741,284.34	0.0120092	75,762.00
Emergency Serv Dist #3 (E	68,875.41	6,592,602.83	0.0117444	74,091.04
City of Schertz (CSCH)	73,223.36	7,008,778.36	0.0124857	78,768.24
City of Garden Ridge (CGR)	28,375.88	2,716,077.10	0.0048385	30,524.66
Emergency Serv Dist #7 (E	25,403.04	2,431,522.97	0.0043316	27,326.70
Emergency Serv Dist #2 (E	60,662.71	5,806,500.56	0.0103440	65,256.42
Emergency Serv Dist #5 (E	46,779.30	4,477,611.38	0.0079766	50,321.69
Emergency Serv Dist #4 (E	35,794.57	3,426,177.48	0.0061035	38,505.14
Emergency Serv Dist #6 (E	28,777.65	2,754,533.41	0.0049070	30,956.86
Boerne ISD (SBOE)	19,062.26	1,824,597.21	0.0032504	20,505.76
City of Bulverde (CBUL)	40,272.85	3,854,828.84	0.0068672	43,322.54
City of Fair Oaks Ranch (CI	11,267.38	1,078,488.74	0.0019213	12,120.61
Johnson Ranch MUD (MJR)	32,309.74	3,092,617.01	0.0055093	34,756.41
CCWID #6 (WCI6)	83,269.25	7,970,349.45	0.0141987	89,574.87
York Creek Imp Dist (WYC)	747.74	71,572.11	0.0001275	804.36
Wimberly ISD (SWIM)	307.14	29,399.08	0.0000524	330.40

COMAL APPRAISAL DISTRICT

City of Selma (CSEL)	6,136.40	587,362.38	0.0010464	6,601.08
City of Spring Branch (CSB)	790.60	75,674.85	0.0001348	850.47
CCWID No 1A (WC1A)	32,354.90	3,096,940.06	0.0055170	34,805.00
Meyer Ranch MUD of CC (	30,778.92	2,946,090.28	0.0052483	33,109.67
Lake Dunlap WID (WCLD)	3,285.58	314,488.86	0.0005602	3,534.39
CCWID No 1B (WC1B)	2,356.43	225,551.94	0.0004018	2,534.87
CCWID No 1C (WC1C)	0.00	0.00	0.0000000	0.00
CCWID No 1D (WC1D)	2,788.60	266,918.45	0.0004755	2,999.77
CCWID No 1E (WC1E)	0.00	0.00	0.0000000	0.00
CCWID No 1F (WC1F)	219.61	21,020.64	0.0000374	236.24
CCWID Master (WCM)	0.00	0.00	0.0000000	0.00
CCWID #3 (WC13) (MSTR)	0.00	0.00	0.0000000	0.00
CCWID #3A (WC13A)	4,792.76	458,752.44	0.0008172	5,155.69
CCWID #3B (WC13AB)	0.00	0.00	0.0000000	0.00
Canyon Ranch MUD (MCR)	735.13	70,364.81	0.0001254	790.80
Flying W MUD (MFW)	0.00	0.00	0.0000000	0.00
Central Comal MUD 1 (MCC)	0.00	0.00	0.0000000	0.00
Kyndwood MUD (MK)	1,005.35	96,230.09	0.0001714	1,081.48
Sky Ranch MUD (MSR)	0.00	0.00	0.0000000	0.00
	0.00	0.00	0.0000000	0.00

\$ 5,864,557.32	\$561,342,498.72	1.0000000	\$ 6,308,654.27
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*Replaced by 2025 levy

**Contributions based on 2024 levy

Approved by BOD on 5/13/25

Adopted by BOD on

COMAL APPRAISAL DISTRICT

2026 Approved Budget

7099

EMPLOYEE EXPENSES

\$3,888,834.27

	<u>Administrative Salaries</u>		1,065,567.12
201001	1) Chief Appraiser	127,504.00	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	9,754.06	
	Retirement Contribution	25,500.80	
	Uniforms	230.00	
	TOTAL EXPENSE	173,819.85	
201403	2) Director of Operations	92,873.04	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	7,104.79	
	Retirement Contribution	18,574.61	
	Uniforms	230.00	
	TOTAL EXPENSE	129,613.43	
201501	3) Team Leader	86,895.74	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	6,647.52	
	Retirement Contribution	17,379.15	
	Uniforms	30.00	
	TOTAL EXPENSE	121,783.41	
201505	4) Team Leader	84,367.71	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	6,454.13	
	Retirement Contribution	16,873.54	
	Uniforms	230.00	
	TOTAL EXPENSE	118,756.37	
201404	5) Team Leader	81,925.38	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	6,267.29	
	Retirement Contribution	16,385.08	
	Uniforms	230.00	
	TOTAL EXPENSE	115,638.73	

201301	6) HR/Accounts Payable	80,082.91	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	6,126.34	
	Retirement Contribution	16,016.58	
	Uniforms	30.00	
	TOTAL EXPENSE	113,086.83	
202103	7) Team Leader	77,212.10	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	5,906.73	
	Retirement Contribution	15,442.42	
	Uniforms	230.00	
	TOTAL EXPENSE	109,622.23	
202102	8) Team Leader	72,777.33	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	5,567.47	
	Retirement Contribution	14,555.47	
	Uniforms	230.00	
	TOTAL EXPENSE	103,961.25	
202312	9) Office Assistant	53,602.85	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	4,100.62	
	Retirement Contribution	10,720.57	
	Uniforms	30.00	
	TOTAL EXPENSE	79,285.03	
	<u>Appraisal Salaries</u>		2,113,213.54
201002	10) Appraiser	81,004.14	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	6,196.82	
	Retirement Contribution	16,200.83	
	Uniforms	230.00	
	TOTAL EXPENSE	114,462.78	
201906	11) Senior Appraiser	80,982.72	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	6,195.18	
	Retirement Contribution	16,196.54	
	Uniforms	230.00	
	TOTAL EXPENSE	114,435.43	

200101	12) Appraiser	76,355.14
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	5,841.17
	Retirement Contribution	15,271.03
	Uniforms	230.00
	TOTAL EXPENSE	108,528.32
202107	13) Appraiser	65,878.80
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	5,039.73
	Retirement Contribution	13,175.76
	Uniforms	230.00
	TOTAL EXPENSE	95,155.28
2026**	14) Appraiser	63,950.64
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,892.22
	Retirement Contribution	12,790.13
	Uniforms	230.00
	TOTAL EXPENSE	92,693.98
202305	15) Appraiser	63,950.64
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,892.22
	Retirement Contribution	12,790.13
	Uniforms	230.00
	TOTAL EXPENSE	92,693.98
202104	16) Appraiser	62,086.75
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,749.64
	Retirement Contribution	12,417.35
	Uniforms	230.00
	TOTAL EXPENSE	90,314.73
202501	17) Appraiser	60,287.14
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,611.97
	Retirement Contribution	12,057.43
	Uniforms	230.00
	TOTAL EXPENSE	88,017.52

202004	18) Appraiser	60,287.14
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,611.97
	Retirement Contribution	12,057.43
	Uniforms	230.00
	TOTAL EXPENSE	88,017.52
202503	19) Appraiser	60,287.14
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,611.97
	Retirement Contribution	12,057.43
	Uniforms	230.00
	TOTAL EXPENSE	88,017.52
202112	20) Appraiser	58,530.37
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,477.57
	Retirement Contribution	11,706.07
	Uniforms	230.00
	TOTAL EXPENSE	85,775.00
202108	21) Appraiser	58,530.37
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,477.57
	Retirement Contribution	11,706.07
	Uniforms	230.00
	TOTAL EXPENSE	85,775.00
202205	22) Appraiser	58,530.37
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	Short Term Disability Premium	-
	FICA Contribution	4,477.57
	Retirement Contribution	11,706.07
	Uniforms	230.00
	TOTAL EXPENSE	85,775.00
202202	23) Appraiser	56,816.45
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,346.46
	Retirement Contribution	11,363.29
	Uniforms	230.00
	TOTAL EXPENSE	83,587.19

202306	24) Appraiser	56,816.45
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,346.46
	Retirement Contribution	11,363.29
	Uniforms	230.00
	TOTAL EXPENSE	83,587.19
202402	25) Appraiser	55,166.80
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,220.26
	Retirement Contribution	11,033.36
	Uniforms	230.00
	TOTAL EXPENSE	81,481.41
202313	26) Appraiser	55,166.80
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,220.26
	Retirement Contribution	11,033.36
	Uniforms	230.00
	TOTAL EXPENSE	81,481.41
202302	27) Appraiser	55,166.80
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,220.26
	Retirement Contribution	11,033.36
	Uniforms	230.00
	TOTAL EXPENSE	81,481.41
202404	28) Appraiser	53,560.00
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,097.34
	Retirement Contribution	10,712.00
	Uniforms	230.00
	TOTAL EXPENSE	79,430.33
202308	29) Appraiser	53,560.00
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,097.34
	Retirement Contribution	10,712.00
	Uniforms	230.00
	TOTAL EXPENSE	79,430.33
202309	30) Appraiser	53,560.00
	Medical Insurance Premium	10,434.36
	Dental Insurance Premium	347.63
	Life Insurance Premium	49.00
	FICA Contribution	4,097.34
	Retirement Contribution	10,712.00
	Uniforms	230.00
	TOTAL EXPENSE	79,430.33

202401	31) Appraiser	53,045.82	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	4,058.01	
	Retirement Contribution	10,609.16	
	Uniforms	230.00	
	TOTAL EXPENSE	78,773.98	
202405	32) Appraiser	51,996.05	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,977.70	
	Retirement Contribution	10,399.21	
	Uniforms	230.00	
	TOTAL EXPENSE	77,433.95	
2025**	33) Appraiser	51,996.05	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,977.70	
	Retirement Contribution	10,399.21	
	Uniforms	230.00	
	TOTAL EXPENSE	77,433.95	
	<u>Operational Support Salaries</u>		533,695.23
202409	34) Customer Service Specialist	48,996.69	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,748.25	
	Retirement Contribution	9,799.34	
	Uniforms	30.00	
	TOTAL EXPENSE	73,405.26	
202310	35) Customer Service Specialist	44,840.43	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,430.29	
	Retirement Contribution	8,968.09	
	Uniforms	30.00	
	TOTAL EXPENSE	68,099.80	
202209	36) Customer Service Specialist	44,840.43	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,430.29	
	Retirement Contribution	8,968.09	
	Uniforms	30.00	
	TOTAL EXPENSE	68,099.80	

202408	37) Customer Service Specialist	42,269.55	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,233.62	
	Retirement Contribution	8,453.91	
	Uniforms	30.00	
	TOTAL EXPENSE	64,818.07	
202407	38) Customer Service Specialist	42,269.55	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,233.62	
	Retirement Contribution	8,453.91	
	Uniforms	30.00	
	TOTAL EXPENSE	64,818.07	
202502	39) Customer Service Specialist	42,269.55	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,233.62	
	Retirement Contribution	8,453.91	
	Uniforms	30.00	
	TOTAL EXPENSE	64,818.07	
202406	40) Customer Service Specialist	42,269.55	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,233.62	
	Retirement Contribution	8,453.91	
	Uniforms	30.00	
	TOTAL EXPENSE	64,818.07	
202410	41) Customer Service Specialist	42,269.55	
	Medical Insurance Premium	10,434.36	
	Dental Insurance Premium	347.63	
	Life Insurance Premium	49.00	
	FICA Contribution	3,233.62	
	Retirement Contribution	8,453.91	
	Uniforms	30.00	
	TOTAL EXPENSE	64,788.07	
	<u>Temporary Employees</u>	15,000.00	15,000.00
	TOTAL EXPENSE	15,000.00	
	Salary Reserve	3,889.60	3,889.60
	Chief Appraiser Salary Reserve	10,000.00	10,000.00
	PTO Reserve	60,000.00	60,000.00
	FICA for Salary Reserves	8,880.85	8,880.85
	Retirement for Salary Reserves	23,217.92	23,217.92
	Texas Employment Commission	11,070.00	11,070.00
	Drug Testing	2,100.00	2,100.00
	Overtime	41,200.00	41,200.00
	Foxhole Award	1,000.00	1,000.00
	Employee Expenses Total		3,888,834.27

7200	MORTGAGE		26,000.00
	Building Mortgage	26,000.00	
7300	TELEPHONE & UTILITIES		26,135.00
	Electric	14,815.00	
	Gas	1,110.00	
	Water	800.00	
	Garbage	2,210.00	
	Sewer	1,200.00	
	Telephone Service	6,000.00	
7400	EDUCATION		38,500.00
	Schools	33,000.00	
	Travel	5,500.00	
7450	DIRECTORS EXPENSES		4,500.00
	Directors Expenses	2,500.00	
	Employee Recognition	2,000.00	
7500	DUES & SUBSCRIPTIONS		11,000.00
	Dues	6,000.00	
	Subscriptions	5,000.00	
7600	ADVERTISEMENTS		8,400.00
	Public Postings	8,400.00	
7800	CAPITAL EXPENSES		39,500.00
	Furniture	7,500.00	
	Building Equipment Replacement	10,000.00	
	Computers	22,000.00	
7900	MAINTENANCE		10,000.00
	Repairs & Maintenance	10,000.00	
8000	OFFICE SUPPLIES		36,085.00
	Operating Supplies	32,085.00	
	Janitorial Supplies	4,000.00	
8200	POSTAGE		137,900.00
	Postage Fees-General	130,000.00	
	Meter Rental	5,000.00	
	Annual Permit	400.00	
	Supplies	1,500.00	
	Maintenance	1,000.00	
8300	COPIER		15,000.00
	Maintenance Usage Charge	4,000.00	
	Lease	11,000.00	
8400	VEHICLE EXPENSE		26,000.00
	Vehicle Maintenance	25,000.00	
	Vehicle Outfitting	1,000.00	

8500	DATA PROCESSING		28,000.00
	Software Maintenance	28,000.00	
8600	CONTRACT SERVICES		1,742,200.00
	Election	60,000.00	
	Legal	600,000.00	
	HR Legal	22,000.00	
	Audit	20,000.00	
	Appraisal Service	205,000.00	
	Bank Analysis Charges	1,000.00	
	Cable Connection	20,000.00	
	CAMA Systems	300,000.00	
	Janitorial Service	16,000.00	
	Lawn Care	3,000.00	
	HVAC Scheduled Maintenance	3,000.00	
	Laser Processing	80,000.00	
	Wireless Communications	20,000.00	
	Aerials	175,000.00	
	Pest Control	1,200.00	
	Security	1,000.00	
	Just Appraised Services	105,000.00	
	Homestead Verification Services	110,000.00	
8700	INSURANCE/BONDING/WORKERS COMPENSATION		33,700.00
	Operational Insurance	13,600.00	
	Vehicle Insurance	5,100.00	
	Workers Compensation	13,500.00	
	Bonding	1,500.00	
8900	APPRAISAL REVIEW BOARD		226,900.00
	Per Diem	137,100.00	
	Mileage	23,000.00	
	Miscellaneous Expenses	8,000.00	
	Arbitration	20,000.00	
	Legal	6,000.00	
	Education	2,000.00	
	Security Officer	2,000.00	
	Tax Liason Officer	28,800.00	
9001	CONTINGENCY	10,000.00	10,000.00
	TOTAL EXPENSES		\$6,308,654.27
	2026 Approved Budget		\$6,308,654.27