COMAL APPRAISAL DISTRICT

2025 ADOPTED BUDGET		Acct #	2026 ADOPTED 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	10,000.00	9001	Contingency	10,000.00
TOTAL	**$5,864,557.35**		**TOTAL**	**$ 6,308,654.27**
2025 ADOPTED BUDGET	**$5,864,557.35**		**2026 ADOPTED BUDGET**	**$ 6,308,654.27**

TAXING UNIT	2025 BUDGET CONTRIBUTION	2025 Tax Levy	% of Budget	2026 BUDGET CONTRIBUTION
Comal ISD (SCIS)	2,854,067.17	$264,884,484.05	0.4581055	2,890,029.39
Comal Co (046/046LR)	1,007,764.68	$114,545,185.65	0.1981006	1,249,748.37
New Braunfels ISD (SNBI)	764,353.04	$71,194,249.47	0.1231272	776,766.80
City of New Braunfels (CNB	527,571.14	$51,551,396.02	0.0891558	562,452.91
Emergency Serv Dist #1 (E	70,428.75	$7,483,486.96	0.0129423	81,648.79
Emergency Serv Dist #3 (E	68,875.41	$6,793,789.66	0.0117495	74,123.83
City of Schertz (CSCH)	73,223.36	$8,020,643.51	0.0138713	87,509.45
City of Garden Ridge (CGR)	28,375.88	$2,630,870.78	0.0045500	28,704.19
Emergency Serv Dist #7 (E	25,403.04	$2,666,579.57	0.0046117	29,093.79
Emergency Serv Dist #2 (E	60,662.71	$5,981,827.90	0.0103453	65,264.90
Emergency Serv Dist #5 (E	46,779.30	$4,789,590.31	0.0082834	52,256.96
Emergency Serv Dist #4 (E	35,794.57	$4,037,407.18	0.0069825	44,050.24
Emergency Serv Dist #6 (E	28,777.65	$3,036,306.59	0.0052512	33,127.71
Boerne ISD (SBOE)	19,062.26	$1,709,065.80	0.0029558	18,646.81
City of Bulverde (CBUL)	40,272.85	$4,487,644.38	0.0077612	48,962.57
City of Fair Oaks Ranch (C	11,267.38	$1,116,927.63	0.0019317	12,186.27
Johnson Ranch MUD (MJR	32,309.74	$3,220,761.97	0.0055702	35,140.21
CCWID #6 (WCI6)	83,269.25	$8,959,248.97	0.0154946	97,750.13
York Creek Imp Dist (WYC)	747.74	$75,862.35	0.0001312	827.70
Wimberly ISD (SWIM)	307.14	$29,225.51	0.0000505	318.87

COMAL APPRAISAL DISTRICT

City of Selma (CSEL)	6,136.40	$578,393.77	0.0010003	6,310.58
City of Spring Branch (CSB)	790.60	$77,664.88	0.0001343	847.36
CCWID No 1A (WCI1A)	32,354.90	$4,174,903.02	0.0072203	45,550.39
Meyer Ranch MUD of CC (	30,778.92	$3,243,574.46	0.0056096	35,389.11
Lake Dunlap WID (WCLD)	3,285.58	$311,645.08	0.0005390	3,400.21
CCWID No 1B (WC1B)	2,356.43	$438,527.41	0.0007584	4,784.57
CCWID No 1C (WC1C)	0.00	$0.00	0.0000000	0.00
CCWID No 1D (WC1D)	2,788.60	$630,951.35	0.0010912	6,884.01
CCWID No 1E (WC1E)	0.00	$0.00	0.0000000	0.00
CCWID No 1F (WC1F)	219.61	$186,301.41	0.0003222	2,032.65
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	$790,137.34	0.0013665	8,620.82
CCWID #3B (WC13AB)	0.00	$0.00	0.0000000	0.00
Canyon Ranch MUD (MCR)	735.13	$130,926.76	0.0002264	1,428.48
Flying W MUD (MFW)	0.00	$0.00	0.0000000	0.00
Central Comal MUD 1 (MC(	0.00	$0.00	0.0000000	0.00
Kyndwood MUD (MK)	1,005.35	$293,614.23	0.0005078	3,203.49
Sky Ranch MUD (MSR)	0.00	$35,037.05	0.0000606	382.27
North Hays County MUD No2		$0.00	0.0000000	0.00
Simmons Valley MUD		$110,944.36	0.0001919	1,210.46
Purlsong MUD		$0.00	0.0000000	0.00
West Comal County MUD	0.00	$0.00	0.0000000	0.00
	$ 5,864,557.32	**$578,217,175.39**	**1.0000000**	**$ 6,308,654.27**

*Replaced by 2025 levy

Approved by BOD on 5/13/25

**Contributions based on 2024 levy

Adopted by BOD on 7/8/25

COMAL APPRAISAL DISTRICT

2026 Adopted Budget

7099	**EMPLOYEE EXPENSES**			**$3,888,834.27**
	Administrative Salaries		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	
	Appraisal Salaries		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	
	Operational Support Salaries		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	
	Temporary Employees	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 Adopted Budget		**$6,308,654.27**