

CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
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Board of Directors
County Judge Vern Lyssy, Chairman
Kevin Hill, Vice Chairman
Jessie Rodriguez, Secretary
Benjamin Boone, Member
David Pfeil, Member

Chief Appraiser
Paul Spaeth

May 21, 2025

To: The Governing Bodies of the Taxing Units within the Calhoun County Appraisal District

RE: 2026 Proposed Budget

I, Paul Spaeth, chief appraiser for the Calhoun County Appraisal District, do hereby submit the 2026 Proposed Budget for the Calhoun County Appraisal District as required by Sec. 6.06 of the Texas Property Tax Code. Please make a copy of this proposed budget available for public inspection.

We will have the budget as an agenda item for each board meeting until the final budget is approved, which is usually in August. We will continue to work on the budget at each board meeting. The appraisal district budget must be approved by the board of directors prior to September 15 of each year.

Before the budget is officially approved by the board of directors, there will be at least a 10-day public notice given of a Public Hearing on the Budget. The appraisal district will post the notice of the Public Hearing in the newspaper (Port Lavaca Wave), at the county courthouse, appraisal district office and on the appraisal district website. Each governing body will also be notified by letter.

Should anyone have any questions regarding the proposed budget please feel free to contact me directly. Your suggestions, questions and comments are always welcomed.

Respectfully,

Paul Spaeth
Chief Appraiser

2026 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
May 20,2025

SUMMARY BUDGET EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$Change	%Change
TOTAL SALARIES & BENEFITS	\$ 1,023,645.97	\$ 1,084,412.74	\$ 1,225,606.74	\$ 141,194.00	13.02%
TOTAL PURCHASED/CONTRACTED SERVICES	\$ 389,140.68	\$ 424,101.00	\$ 409,481.00	\$ (14,620.00)	-3.45%
TOTAL SUPPLIES & MATERIALS	\$ 68,436.45	\$ 80,198.50	\$ 83,648.50	\$ 3,450.00	4.30%
TOTAL OTHER OPERATING EXPENSES	\$ 29,285.77	\$ 37,035.00	\$ 37,200.00	\$ 165.00	0.45%
TOTAL CAPITAL OUTLAY	\$ 2,186.08	\$ 7,250.00	\$ 5,000.00	\$ (2,250.00)	-31.03%
TOTAL EXPENDITURES w/o Fund Reserve	\$ 1,512,694.95	\$ 1,632,997.24	\$ 1,760,936.24	\$ 127,939.00	7.83%

FUND RESERVE (Per 2023 Financial Audit)	\$ 462,900.00				
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Board Authorized Expenditures from Fund Reserve	2024 Actual Funds Expended	2025 APPROVED CONSOLIDATED BUDGET	2026 PROPOSED CONSOLIDATED BUDGET		
Pictometry/ChangeFinder	\$ 38,226.67	\$ -	\$ -	\$ -	#DIV/0!
Server Upgrade	\$ 22,370.00	\$ -	\$ -	\$ -	#DIV/0!
IT Sevices	\$ 10,895.00	\$ -	\$ -	\$ -	
ChangeFinder	\$ 10,724.00	\$ -	\$ -	\$ -	#DIV/0!
CoStar Commercial Data	\$ 10,895.64	\$ 11,500.00	\$ 11,500.00	\$ -	0.00%
CARASOFT SALES DATA	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TRUEROLL	\$ 11,500.00	\$ 11,500.00	\$ 11,600.00	\$ 100.00	
TOTAL BOARD APPROVED EXPENDITURES FROM FUND RESERVE	\$ 109,611.31	\$ 28,000.00	\$ 28,100.00	\$ 100.00	0.36%

REVENUES FROM OPERATIONS

Copies, tax certificates,earned interest from bank accounts,bpp,other)	\$ 59,260.07	\$ 36,000.00	\$ 45,000.00	\$ 9,000.00	25.00%
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ACTUAL FUNDING FROM TAXING UNITS	\$ 1,519,614.37	\$ 1,596,997.24	\$ 1,715,936.24	\$ 118,939.00	7.45%
REVENUES FROM OPERATIONS	\$ 56,952.79	\$ 36,000.00	\$ 45,000.00	\$ 9,000.00	25.00%
TOTAL REVENUES	\$ 1,576,567.16	\$ 1,632,997.24	\$ 1,760,936.24	\$ 127,939.00	7.83%
TOTAL EXPENDITURES Inc Board Approved Fund Reserve Expenditures	\$ 1,622,306.26	\$ 1,660,997.24	\$ 1,789,036.24	\$ 128,039.00	7.71%

NET REVENUES OVER/(UNDER)EXPENDITURES	\$ (45,739.10)	\$ (28,000.00)	\$ (28,100.00)		
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PAYROLL EXPENSES

SALARIES & BENEFITS - CONSOLIDATED	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Administrative Salaries	\$ 120,346.48	\$ 112,000.00	\$ 112,000.00	\$ -	0.00%
Clerical Salaries	\$ 368,841.73	\$ 391,350.00	\$ 407,000.00	\$ 15,650.00	4.00%
Appraisal Salaries	\$ 210,791.20	\$ 217,700.00	\$ 268,500.00	\$ 50,800.00	23.33%
TOTAL SALARIES	\$ 699,979.41	\$ 721,050.00	\$ 787,500.00	\$ 66,450.00	9.22%
EMPLOYEE BENEFITS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Social Security/Medicare	\$ 10,204.12	\$ 11,012.05	\$ 12,079.95	\$ 1,067.90	9.70%
Health Insurance(Employee health,dental,ad&d, ltd,life)	\$ 164,337.07	\$ 198,832.32	\$ 265,300.56	\$ 66,468.24	33.43%
Workers Compensation	\$ 3,260.35	\$ 3,783.00	\$ 4,074.00	\$ 291.00	7.69%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	\$ 107,465.02	\$ 111,335.37	\$ 111,052.23	\$ (283.14)	-0.25%
Auto Allowance	\$ 38,400.00	\$ 38,400.00	\$ 45,600.00	\$ 7,200.00	18.75%
TOTAL EMPLOYEE BENEFITS	\$ 323,666.56	\$ 363,362.74	\$ 438,106.74	\$ 74,744.00	20.57%
TOTAL CONSOLIDATED SALARIES & BENEFITS	\$ 1,023,645.97	\$ 1,084,412.74	\$ 1,225,606.74	\$ 141,194.00	13.02%

SALARIES & BENEFITS - APPRAISAL	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Administrative Salaries	\$ 120,346.48	\$ 72,800.00	\$ 72,800.00	\$ -	0.00%
Clerical Salaries	\$ 144,685.00	\$ 151,900.00	\$ 158,000.00	\$ 6,100.00	4.02%
Appraisal Salaries	\$ 209,221.60	\$ 217,700.00	\$ 268,500.00	\$ 50,800.00	23.33%
TOTAL SALARIES	\$ 474,253.08	\$ 442,400.00	\$ 499,300.00	\$ 56,900.00	12.86%
EMPLOYEE BENEFITS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Social Security/Medicare	\$ 7,052.15	\$ 6,785.72	\$ 7,633.96	\$ 848.24	12.50%
Health Insurance(Employee health,dental,ad&d, ltd,life)	\$ 92,191.78	\$ 126,755.60	\$ 163,917.85	\$ 37,162.25	29.32%
Workers Compensation	\$ 2,115.80	\$ 2,226.15	\$ 2,517.15	\$ 291.00	13.07%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Retirement	\$ 74,249.66	\$ 68,605.87	\$ 70,179.78	\$ 1,573.91	2.29%
Auto Allowance	\$ 36,000.00	\$ 36,000.00	\$ 43,200.00	\$ 7,200.00	20.00%
TOTAL EMPLOYEE BENEFITS	\$ 211,609.39	\$ 240,373.34	\$ 287,448.74	\$ 47,075.40	20%
TOTAL APPRAISAL SALARIES & BENEFITS	\$ 685,862.47	\$ 682,773.34	\$ 786,748.74	\$ 103,975.40	15%

2026 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
May 20,2025

SALARIES & BENEFITS - COLLECTIONS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Administrative Salaries	\$ -	\$ 39,200.00	\$ 39,200.00	\$ -	0.00%
Clerical Salaries	\$ 225,726.33	\$ 239,450.00	\$ 249,000.00	\$ 9,550.00	3.99%
TOTAL SALARIES	\$ 225,726.33	\$ 278,650.00	\$ 288,200.00	\$ 9,550.00	3.43%
EMPLOYEE BENEFITS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED		
Social Security/Medicare	\$ 3,151.97	\$ 4,226.33	\$ 4,445.99	\$ 219.660	5.20%
Health Insurance(Employee health,dental,ad&d, ltd,life)	\$ 72,145.29	\$ 72,076.72	\$ 101,382.71	\$ 29,305.99	40.66%
Workers Compensation	\$ 1,144.55	\$ 1,556.85	\$ 1,556.85	\$ -	0.00%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	\$ 33,215.36	\$ 42,729.50	\$ 40,872.45	\$ (1,857.05)	-4.35%
Auto Allowance	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%
TOTAL EMPLOYEE BENEFITS	\$ 112,057.17	\$ 122,989.40	\$ 150,658.00	\$ 27,668.60	22.50%
TOTAL COLLECTIONS SALARIES & BENEFITS	\$ 337,783.50	\$ 401,639.40	\$ 438,858.00	\$ 37,218.60	9.27%

**2025 APPROVED SALARY & BENEFIT
DETAIL**

POSITION	SALARY	F.I.C.A.	HEALTH INSURANCE(MED,DEN,L TD, AD&D)	WORKMANS COMP	RETIREMENT
CHIEF APPRAISER	\$ 112,000.00	\$ 1,728.40	\$ 18,950.04	\$ 291.00	\$ 15,889.36
DEPUTY CHIEF-APPRAISAL	\$ 81,500.00	\$ 1,286.15	\$ 18,950.04	\$ 291.00	\$ 11,823.71
DEPUTY CHIEF- COLLECTIONS	\$ 80,000.00	\$ 1,177.40	\$ 18,950.04	\$ 291.00	\$ 10,823.96
EXECUTIVE ASSISTANT	\$ 57,000.00	\$ 843.90	\$ 18,950.04	\$ 291.00	\$ 7,758.06
TOTAL	\$ 330,500.00	\$ 5,035.85	\$ 75,800.16	\$ 1,164.00	\$ 46,295.09
APPRaiser A	\$ 40,000.00	\$ 684.40	\$ 18,950.04	\$ 291.00	\$ 6,291.76
APPRaiser B	\$ 50,000.00	\$ 829.40	\$ 18,950.04	\$ 291.00	\$ 7,624.76
APPRaiser C	\$ 62,000.00	\$ 1,003.40	\$ 18,950.04	\$ 291.00	\$ 9,224.36
APPRaiser D	\$ 35,000.00	\$ 611.90	\$ 18,950.04	\$ 291.00	\$ 5,625.26
TOTAL APPRAISERS	\$ 187,000.00	\$ 3,129.10	\$ 75,800.16	\$ 1,164.00	\$ 28,766.14
CLERK A	\$ 48,500.00	\$ 703.25	\$ 18,950.04	\$ 291.00	\$ 6,465.05
CLERK B	\$ 42,000.00	\$ 609.00	\$ 18,950.04	\$ 291.00	\$ 5,598.60
CLERK C	\$ 35,000.00	\$ 507.50	\$ 18,950.04	\$ 291.00	\$ 4,665.50
CLERK D	\$ 35,000.00	\$ 507.50	\$ 18,950.04	\$ 291.00	\$ 4,665.50
TOTAL CLERKS	\$ 160,500.00	\$ 2,327.25	\$ 75,800.16	\$ 1,164.00	\$ 21,394.65
GIS COORDINATOR	\$ 61,000.00	\$ 884.50	\$ 18,950.04	\$ 291.00	\$ 8,131.30
MAPPING/DEED ABSTRACTOR	\$ 48,500.00	\$ 703.25	\$ 18,950.04	\$ 291.00	\$ 6,465.05
TOTAL GIS/MAPPING	\$ 109,500.00	\$ 1,587.75	\$ 37,900.08	\$ 582.00	\$ 14,596.35
AUTO ALLOWANCE(\$600/mo./appraiser)(\$100/mo/exec assist. & coll.chief dep)	\$ 45,600.00				
TOTAL SALARIES	\$ 787,500.00	\$ 12,079.95	\$ 265,300.56	\$ 4,074.00	\$ 111,052.23
TOTAL BENEFITS	\$ 438,106.74				
GRAND TOTAL	\$ 1,225,606.74				

PURCHASED/CONTRACTED SERVICES-CONSOLIDATED	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Audit Services	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	0%
Legal Services	\$ -	\$ 1,700.00	\$ 1,700.00	\$ -	0%
ARB Legal Services	\$ 500.00	\$ 750.00	\$ 750.00	\$ -	0%
Maintenance-Mapping	\$ 15,415.00	\$ 21,374.00	\$ 24,096.00	\$ 2,722.00	13%
Contracted Appraisals(MIUP)	\$ 145,400.00	\$ 150,488.00	\$ 156,500.00	\$ 6,012.00	4%
Contracted Appraisals(AG)	\$ 7,580.00	\$ 10,000.00	\$ 10,100.00	\$ 100.00	1%
Contracted Appraisals (Commercial)	\$ 42,000.00	\$ 42,000.00	\$ -	\$ (42,000.00)	-100%
Appraisal Review Board	\$ 18,304.38	\$ 25,000.00	\$ 22,000.00	\$ (3,000.00)	-12%
Agricultural Appraisal Advisory Board	\$ 311.20	\$ 250.00	\$ 350.00	\$ 100.00	40%
Maintenance-Software	\$ 88,388.00	\$ 93,939.00	\$ 112,705.00	\$ 18,766.00	20%
Maintenance-Building & Grounds	\$ -	\$ 1,000.00	\$ 680.00	\$ (320.00)	-32%
Maintenance - Equipment	\$ 587.96	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Water	\$ 1,043.63	\$ 1,200.00	\$ 1,300.00	\$ 100.00	8%
Telephone	\$ 7,216.46	\$ 7,400.00	\$ 7,400.00	\$ -	0%
Electricity	\$ 6,207.96	\$ 6,500.00	\$ 7,000.00	\$ 500.00	8%
Rental-Building	\$ 25,800.00	\$ 25,800.00	\$ 25,800.00	\$ -	0%
Rental-Other	\$ 7,311.14	\$ 6,700.00	\$ 8,100.00	\$ 1,400.00	21%
Deed Service	\$ 4,894.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Bookkeeping	\$ 3,030.56	\$ 2,100.00	\$ 2,600.00	\$ 500.00	24%
Other Services	\$ 3,250.39	\$ 4,400.00	\$ 4,400.00	\$ -	0%
Arbitration	\$ 900.00	\$ 4,000.00	\$ 4,500.00	\$ 500.00	13%
CoStar Commerical Data			\$ -	\$ -	
CARASOFT Residential Sales			\$ -	\$ -	
TOTAL PURCHASED/CONTRACTED SERVICES-CONSOLIDATED	\$ 389,140.68	\$ 424,101.00	\$ 409,481.00	\$ (14,620.00)	-3.45%

2026 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
May 20, 2025

PURCHASED/CONTRACTED SERVICES- APPRAISAL	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Audit Services	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%
Legal Services	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	0%
ARB Legal Services	\$ 500.00	\$ 750.00	\$ 750.00	\$ -	0%
Maintenance-Mapping	\$ 15,415.00	\$ 21,374.00	\$ 24,096.00	\$ 2,722.00	13%
Contracted Appraisals (MIUP)	\$ 145,400.00	\$ 150,488.00	\$ 156,500.00	\$ 6,012.00	4%
Contracted Appraisals (Ag)	\$ 7,580.00	\$ 10,000.00	\$ 10,100.00	\$ 100.00	1%
Contracted Appraisals (Commercial)	\$ 42,000.00	\$ 42,000.00	\$ -	\$ (42,000.00)	-100%
Appraisal Review Board	\$ 18,304.38	\$ 25,000.00	\$ 22,000.00	\$ (3,000.00)	-12%
Agricultural Appraisal Advisory Board	\$ 311.20	\$ 250.00	\$ 350.00	\$ 100.00	40%
Maintenance-Software	\$ 68,536.52	\$ 64,955.00	\$ 75,337.00	\$ 10,382.00	16%
Maintenance-Building & Grounds	\$ -	\$ 620.00	\$ 300.00	\$ (320.00)	-52%
Maintenance - Equipment	\$ 293.98	\$ 1,550.00	\$ 1,550.00	\$ -	0%
Water	\$ 521.84	\$ 744.00	\$ 700.00	\$ (44.00)	-6%
Telephone	\$ 4,633.86	\$ 4,588.00	\$ 4,700.00	\$ 112.00	2%
Electricity	\$ 3,104.01	\$ 3,500.00	\$ 3,500.00	\$ -	0%
Rental-Building	\$ 12,900.00	\$ 12,900.00	\$ 12,900.00	\$ -	0%
Rental-Other	\$ 3,655.60	\$ 4,154.00	\$ 4,100.00	\$ (54.00)	-1%
Deed Service	\$ 4,339.00	\$ 4,000.00	\$ 4,400.00	\$ 400.00	10%
Bookkeeping	\$ 1,515.28	\$ 1,100.00	\$ 1,300.00	\$ 200.00	18%
Other Services	\$ 1,625.25	\$ 2,200.00	\$ 2,200.00	\$ -	0%
Arbitration	\$ 900.00	\$ 4,000.00	\$ 4,500.00	\$ 500.00	13%
CoStar Commerical Data		\$ -	\$ -	\$ -	
CARAHSOFT Residential Sales		\$ -	\$ -	\$ -	
TOTAL PURCHASED/CONTRACTED SERVICES-APPRAISAL	\$ 337,035.92	\$ 361,373.00	\$ 336,483.00	\$ (24,890.00)	-7%

PURCHASED/CONTRACTED SERVICES- COLLECTIONS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Audit Services	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%
Legal Services	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
Maintenance-Software	\$ 31,301.48	\$ 28,984.00	\$ 37,368.00	\$ 8,384.00	29%
Maintenance-Building & Grounds	\$ -	\$ 380.00	\$ 380.00	\$ -	0%
Maintenance - Equipment	\$ 293.98	\$ 950.00	\$ 950.00	\$ -	0%
Water	\$ 521.79	\$ 456.00	\$ 600.00	\$ 144.00	32%
Telephone	\$ 2,582.60	\$ 2,812.00	\$ 2,700.00	\$ (112.00)	-4%
Electricity	\$ 3,103.95	\$ 3,000.00	\$ 3,500.00	\$ 500.00	17%
Rental-Building	\$ 12,900.00	\$ 12,900.00	\$ 12,900.00	\$ -	0%
Rental-Other	\$ 3,655.54	\$ 2,546.00	\$ 4,000.00	\$ 1,454.00	57%
Deed Service	\$ 555.00	\$ 1,000.00	\$ 600.00	\$ (400.00)	-40%
Bookkeeping	\$ 1,515.28	\$ 1,000.00	\$ 1,300.00	\$ 300.00	30%
Other Services	\$ 1,625.14	\$ 2,200.00	\$ 2,200.00	\$ -	0%
TOTAL PURCHASED/CONTRACTED SERVICES-COLLECTIONS	\$ 63,554.76	\$ 62,728.00	\$ 72,998.00	\$ 10,270.00	16%

SUPPLIES & MATERIALS - CONSOLIDATED	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Janitorial Supplies	\$ 14.06	\$ 500.00	\$ 500.00	\$ -	0%
Appraisal Manuals	\$ 2,327.49	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Publications	\$ 45.00	\$ 398.50	\$ 398.50	\$ -	0%
Office Supplies	\$ 4,459.60	\$ 3,500.00	\$ 4,600.00	\$ 1,100.00	31%
Postage/Forms & Printing	\$ 54,557.82	\$ 61,000.00	\$ 63,000.00	\$ 2,000.00	3%
Copier & Computer Supplies	\$ 4,857.04	\$ 9,500.00	\$ 9,500.00	\$ -	0%
Appraisal Supplies	\$ 446.23	\$ 400.00	\$ 450.00	\$ 50.00	13%
Mapping Supplies	\$ 314.87	\$ 700.00	\$ 700.00	\$ -	0%
Other Supplies	\$ 1,414.34	\$ 1,200.00	\$ 1,500.00	\$ 300.00	25%
TOTAL SUPPLIES & MATERIALS	\$ 68,436.45	\$ 80,198.50	\$ 83,648.50	\$ 3,450.00	4%

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SUPPLIES & MATERIALS-APPRAISAL	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Janitorial Supplies	\$ 7.03	\$ 250.00	\$ 250.00	\$ -	0%
Appraisal Manuals	\$ 2,300.99	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Publications	\$ 22.50	\$ 230.00	\$ 230.00	\$ -	0%
Office Supplies	\$ 2,249.98	\$ 2,000.00	\$ 2,400.00	\$ 400.00	20%
Postage/Forms & Printing	\$ 27,271.23	\$ 30,500.00	\$ 31,500.00	\$ 1,000.00	3%
Copier & Computer Supplies	\$ 2,649.65	\$ 4,750.00	\$ 4,750.00	\$ -	0%
Appraisal Supplies	\$ 446.23	\$ 400.00	\$ 450.00	\$ 50.00	13%
Mapping Supplies	\$ 314.87	\$ 700.00	\$ 700.00	\$ -	0%
Other Supplies	\$ 707.20	\$ 600.00	\$ 750.00	\$ 150.00	25%
TOTAL SUPPLIES & MATERIALS	\$ 35,969.68	\$ 42,430.00	\$ 44,030.00	\$ 1,600.00	4%

SUPPLIES & MATERIALS - COLLECTIONS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Janitorial Supplies	\$ 7.03	\$ 250.00	\$ 250.00	\$ -	0%
Publications	\$ 22.50	\$ 168.50	\$ 168.50	\$ -	0%
Office Supplies	\$ 2,209.62	\$ 1,500.00	\$ 2,200.00	\$ 700.00	47%
Postage/Forms & Printing	\$ 27,286.59	\$ 30,500.00	\$ 31,500.00	\$ 1,000.00	3%
Copier & Computer Supplies	\$ 2,207.39	\$ 4,750.00	\$ 4,750.00	\$ -	0%
Other Supplies	\$ 707.14	\$ 600.00	\$ 750.00	\$ 150.00	25%
TOTAL SUPPLIES & MATERIALS - COLLECTIONS	\$ 32,440.27	\$ 37,768.50	\$ 39,618.50	\$ 1,850.00	5%

OTHER OPERATING EXPENSES - CONSOLIDATED	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Mileage-Out of District	\$ 1,029.79	\$ 2,000.00	\$ -	\$ (2,000.00)	-100%
Education(Subsistence,Certification Registration,Dues & Fees, Mileage)	\$ 14,576.39	\$ 19,000.00	\$ 20,000.00	\$ 1,000.00	5%
Insurance-Private Autos	\$ 243.04	\$ 110.00	\$ 275.00	\$ 165.00	150%
Insurance-Officials' Liability	\$ 3,289.54	\$ 3,950.00	\$ 3,950.00	\$ -	0%
Insurance-Property/Liability	\$ 4,296.69	\$ 3,600.00	\$ 4,600.00	\$ 1,000.00	28%
Insurance-Bonds/Employees	\$ 1,775.95	\$ 2,330.00	\$ 2,330.00	\$ -	0%
Mandated Legal Notices	\$ 2,675.00	\$ 3,770.00	\$ 3,770.00	\$ -	0%
Directors Expense	\$ 1,172.11	\$ 1,300.00	\$ 1,300.00	\$ -	0%
Bank Fees	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
Miscellaneous	\$ 227.26	\$ 475.00	\$ 475.00	\$ -	0%
TOTAL	\$ 29,285.77	\$ 37,035.00	\$ 37,200.00	\$ 165.00	0%

OTHER OPERATING EXPENSES - APPRAISAL	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Mileage-Out of District	\$ 834.82	\$ 500.00	\$ -	\$ (500.00)	-100%
Education(Subsistence,Certification Registration,Dues & Fees, Mileage)	\$ 10,662.13	\$ 12,000.00	\$ 12,500.00	\$ 500.00	4%
Insurance-Private Autos	\$ 156.25	\$ 70.00	\$ 175.00	\$ 105.00	150%
Insurance-Officials' Liability	\$ 2,763.21	\$ 3,366.00	\$ 3,366.00	\$ -	0%
Insurance-Property/Liability	\$ 2,148.35	\$ 1,800.00	\$ 2,300.00	\$ 500.00	28%
Insurance-Bonds/Employees	\$ 217.00	\$ 630.00	\$ 630.00	\$ -	0%
Legal Notices	\$ 1,337.50	\$ 1,900.00	\$ 1,900.00	\$ -	0%
Directors Expense	\$ 586.09	\$ 700.00	\$ 700.00	\$ -	0%
Bank Fees	\$ -	\$ 250.00	\$ 250.00	\$ -	0%
Miscellaneous	\$ 113.63	\$ 225.00	\$ 225.00	\$ -	0%
TOTAL	\$ 18,818.98	\$ 21,441.00	\$ 22,046.00	\$ 605.00	3%

OTHER OPERATING EXPENSES - COLLECTIONS	2024 ACTUAL	2025 APPROVED	2025 APPROVED	\$CHANGE	%CHANGE
Mileage-Out of District	\$ 194.97	\$ 1,500.00	\$ -	\$ (1,500.00)	-100%
Education(Subsistence,Certification Registration,Dues & Fees, Mileage)	\$ 3,914.26	\$ 7,000.00	\$ 7,500.00	\$ 500.00	7%
Insurance-Private Autos	\$ 86.79	\$ 40.00	\$ 100.00	\$ 60.00	150%
Insurance-Officials' Liability	\$ 526.33	\$ 584.00	\$ 584.00	\$ -	0%
Insurance-Property/Liability	\$ 2,148.34	\$ 1,800.00	\$ 2,300.00	\$ 500.00	28%
Insurance-Bonds/Employees	\$ 1,558.95	\$ 1,700.00	\$ 1,700.00	\$ -	0%
Legal Notices	\$ 1,337.50	\$ 1,870.00	\$ 1,870.00	\$ -	0%
Directors Expense	\$ 586.02	\$ 600.00	\$ 600.00	\$ -	0%
Bank Fees	\$ -	\$ 250.00	\$ 250.00	\$ -	0%
Miscellaneous	\$ 113.63	\$ 250.00	\$ 250.00	\$ -	0%
TOTAL	\$ 10,466.79	\$ 15,594.00	\$ 15,154.00	\$ (440.00)	-3%

CAPITAL OUTLAY-CONSOLIDATED	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Furniture, Equipment , Other	\$ 2,186.08	\$ 7,250.00	\$ 5,000.00	\$ (2,250.00)	-31%
TOTAL	\$ 2,186.08	\$ 7,250.00	\$ 5,000.00	\$ (2,250.00)	-31%

CAPITAL OUTLAY-APPRAISAL	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Furniture, Equipment , Other	\$ 1,989.43	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)	-20%
TOTAL	\$ 1,989.43	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)	-20%

CAPITAL OUTLAY-COLLECTIONS	2024 ACTUAL	2025 APPROVED	2026 PROPOSED	\$CHANGE	%CHANGE
Furniture, Equipment , Other	\$ 196.65	\$ 2,250.00	\$ 1,000.00	\$ (1,250.00)	-56%
TOTAL	\$ 196.65	\$ 2,250.00	\$ 1,000.00	\$ (1,250.00)	-56%

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2026 PROPOSED CONSOLIDATED BUDGET COST ALLOCATION					
TAXING UNIT	2024 TAX LEVY	Percentage of Total Levy	2025 ALLOCATED COST FOR CONSOLIDATED BUDGET	2026 PROPOSED ALLOCATED COST FOR CONSOLIDATED BUDGET	2026 PROPOSED CONSOLIDATED REVENUE FROM ALL TAXING UNITS
CALHOUN COUNTY	31,289,004.82	38.948%	\$ 559,752.35	\$668,322.68	\$1,715,936.24
CALHOUN ISD	36,260,410.93	45.136%	\$ 787,971.34	\$774,510.24	\$1,715,936.24
CITY OF SEADRIFT	791,159.13	0.985%	\$ 14,355.14	\$16,898.89	\$1,715,936.24
CITY OF POINT COMFORT	913,877.75	1.138%	\$ 17,507.05	\$19,520.12	\$1,715,936.24
CITY OF PORT LAVACA	6,090,417.01	7.581%	\$ 121,384.56	\$130,089.27	\$1,715,936.24
CALHOUN CO PORT AUTHORITY	18,058.27	0.022%	\$ 395.94	\$385.72	\$1,715,936.24
WATER CONTROL & IMP DIST #1	309,997.29	0.386%	\$ 6,427.26	\$6,621.44	\$1,715,936.24
DRAINAGE DIST #6	6,135.01	0.008%	\$ 125.30	\$131.04	\$1,715,936.24
DRAINAGE DIST #8	23,268.31	0.029%	\$ 494.52	\$497.00	\$1,715,936.24
DRAINAGE DIST #10	30,892.64	0.038%	\$ 634.27	\$659.86	\$1,715,936.24
DRAINAGE DIST #11	275,702.64	0.343%	\$ 5,711.95	\$5,888.92	\$1,715,936.24
PORT O'CONNOR IMP DISTRICT	3,751,998.00	4.670%	\$ 71,071.58	\$80,141.42	\$1,715,936.24
POC-IMP DIST DEFINED AREA #1	120,219.94	0.150%	\$ 2,002.16	\$2,567.86	\$1,715,936.24
CC GROUNDWATER CONSV. DIST	454,210.43	0.565%	\$ 9,163.82	\$9,701.78	\$1,715,936.24
TOTAL COUNTYWIDE LEVY	80,335,352	100.000%	\$ 1,596,997.24	\$1,715,936.24	\$1,715,936.24

2026 PROPOSED APPRAISAL BUDGET COST ALLOCATION					
TAXING UNIT	2024 TAX LEVY	Percentage of Total Levy	2025 ALLOCATED COST FOR APPRAISAL BUDGET	2026 PROPOSED ALLOCATED COST FOR APPRAISAL BUDGET	2026 PROPOSED APPRAISAL REVENUE FROM ALL TAXING UNITS
Calhoun County	31,289,005	38.948%	\$ 385,314.04	\$ 457,057.68	\$ 1,173,507.74
Calhoun County ISD	36,260,411	45.136%	\$ 542,412.06	\$ 529,678.05	\$ 1,173,507.74
City of Seadrift	791,159	0.985%	\$ 9,881.58	\$ 11,556.95	\$ 1,173,507.74
City of Point Comfort	913,878	1.138%	\$ 12,051.25	\$ 13,349.57	\$ 1,173,507.74
City of Port Lavaca	6,090,417	7.581%	\$ 83,556.91	\$ 88,966.46	\$ 1,173,507.74
Calhoun Port Authority	18,058	0.022%	\$ 272.55	\$ 263.79	\$ 1,173,507.74
Water Control & Improvement District #1	309,997	0.386%	\$ 4,424.30	\$ 4,528.32	\$ 1,173,507.74
Drainage District #6	6,135	0.008%	\$ 86.25	\$ 89.62	\$ 1,173,507.74
Drainage District #8	23,268	0.029%	\$ 340.41	\$ 339.89	\$ 1,173,507.74
Drainage District #10	30,893	0.038%	\$ 436.61	\$ 451.27	\$ 1,173,507.74
Drainage District #11	275,703	0.343%	\$ 3,931.91	\$ 4,027.36	\$ 1,173,507.74
Port OConnor Imp. District	3,751,998	4.670%	\$ 48,923.20	\$ 54,807.74	\$ 1,173,507.74
Port OConnor Imp. Dist. Defined Area #1	120,220	0.150%	\$ 1,378.22	\$ 1,756.13	\$ 1,173,507.74
Calhoun County Groundwater Cons. Dist.	454,210	0.565%	\$ 6,308.05	\$ 6,634.93	\$ 1,173,507.74
TOTAL COUNTYWIDE LEVY	80,335,352	100.000%	\$ 1,099,317.34	\$ 1,173,507.76	\$ 1,173,507.74

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2026 PROPOSED COLLECTIONS BUDGET COST ALLOCATION					
TAXING UNIT	2024 TAX LEVY	Percentage of Total Levy	2025 ALLOCATED COST FOR COLLECTION BUDGET	2026 PROPOSED ALLOCATED COST FOR COLLECTION BUDGET	2026 PROPOSED COLLECTION REVENUE FROM ALL TAXING UNITS
Calhoun County	31,289,005	38.948%	\$ 174,438.31	\$ 211,265.01	\$ 542,428.50
Calhoun County ISD	36,260,411	45.136%	\$ 245,559.28	\$ 244,832.19	\$ 542,428.50
City of Seadrift	791,159	0.985%	\$ 4,473.56	\$ 5,341.95	\$ 542,428.50
City of Point Comfort	913,878	1.138%	\$ 5,455.81	\$ 6,170.55	\$ 542,428.50
City of Port Lavaca	6,090,417	7.581%	\$ 37,827.65	\$ 41,122.81	\$ 542,428.50
Calhoun Port Authority	18,058	0.022%	\$ 123.39	\$ 121.93	\$ 542,428.50
Water Control & Improvement District #1	309,997	0.386%	\$ 2,002.96	\$ 2,093.12	\$ 542,428.50
Drainage District #6	6,135	0.008%	\$ 39.05	\$ 41.42	\$ 542,428.50
Drainage District #8	23,268	0.029%	\$ 154.11	\$ 157.11	\$ 542,428.50
Drainage District #10	30,893	0.038%	\$ 197.66	\$ 208.59	\$ 542,428.50
Drainage District #11	275,703	0.343%	\$ 1,780.04	\$ 1,861.56	\$ 542,428.50
Port O'Connor Imp. District	3,751,998	4.670%	\$ 22,148.38	\$ 25,333.69	\$ 542,428.50
Port O'Connor Imp. Dist. Defined Area #1	120,220	0.150%	\$ 623.94	\$ 811.73	\$ 542,428.50
Calhoun County Groundwater Cons. Dist.	454,210	0.565%	\$ 2,855.76	\$ 3,066.85	\$ 542,428.50
TOTAL COUNTYWIDE LEVY	80,335,352	100.000%	\$ 497,679.90	\$ 542,428.51	\$ 542,428.50

2026 PROPOSED QUARTERLY CONSOLIDATED COST ALLOCATION					
TAXING UNIT	2026 PROPOSED TOTAL CONSOLIDATED ALLOCATION AMOUNT	2026 PROPOSED 1ST QUARTER ALLOCATION AMOUNT	2026 PROPOSED 2ND QUARTER ALLOCATION AMOUNT	2026 PROPOSED 3RD QUARTER ALLOCATION AMOUNT	2026 PROPOSED 4TH QUARTER ALLOCATION AMOUNT
CALHOUN COUNTY	\$668,322.68	\$ 167,080.67	\$ 167,080.67	\$ 167,080.67	\$ 167,080.67
CALHOUN ISD	\$774,510.24	\$ 193,627.56	\$ 193,627.56	\$ 193,627.56	\$ 193,627.56
CITY OF SEADRIFT	\$16,898.89	\$ 4,224.72	\$ 4,224.72	\$ 4,224.72	\$ 4,224.72
CITY OF POINT COMFORT	\$19,520.12	\$ 4,880.03	\$ 4,880.03	\$ 4,880.03	\$ 4,880.03
CITY OF PORT LAVACA	\$130,089.27	\$ 32,522.32	\$ 32,522.32	\$ 32,522.32	\$ 32,522.32
CALHOUN CO PORT AUTHORITY	\$385.72	\$ 96.43	\$ 96.43	\$ 96.43	\$ 96.43
WATER CONTROL & IMP DIST #1	\$6,621.44	\$ 1,655.36	\$ 1,655.36	\$ 1,655.36	\$ 1,655.36
DRAINAGE DIST #6	\$131.04	\$ 32.76	\$ 32.76	\$ 32.76	\$ 32.76
DRAINAGE DIST #8	\$497.00	\$ 124.25	\$ 124.25	\$ 124.25	\$ 124.25
DRAINAGE DIST #10	\$659.86	\$ 164.97	\$ 164.97	\$ 164.97	\$ 164.97
DRAINAGE DIST #11	\$5,888.92	\$ 1,472.23	\$ 1,472.23	\$ 1,472.23	\$ 1,472.23
PORT O'CONNOR IMP DIST	\$80,141.42	\$ 20,035.36	\$ 20,035.36	\$ 20,035.36	\$ 20,035.36
POC-PID DEFINED AREA #1	\$2,567.86	\$ 641.97	\$ 641.97	\$ 641.97	\$ 641.97
CALHOUN CO GROUNDWATER CONSERVATION DIST	\$9,701.78	\$ 2,425.45	\$ 2,425.45	\$ 2,425.45	\$ 2,425.45
TOTAL CONSOLIDATED ALLOCATION AMT	\$1,715,936.24	\$ 428,984.06	\$ 428,984.06	\$ 428,984.06	\$ 428,984.06

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2026 PROPOSED QUARTERLY APPRAISAL COST ALLOCATION					
TAXING UNIT	2026 PROPOSED TOTAL APPRAISAL ALLOCATION AMOUNT	2026 PROPOSED 1ST QUARTER ALLOCATION AMOUNT	2026 PROPOSED 2ND QUARTER ALLOCATION AMOUNT	2026 PROPOSED 3RD QUARTER ALLOCATION AMOUNT	2026 PROPOSED 4TH QUARTER ALLOCATION AMOUNT
CALHOUN COUNTY	\$ 457,057.68	\$ 114,264.42	\$ 114,264.42	\$ 114,264.42	\$ 114,264.42
CALHOUN ISD	\$ 529,678.05	\$ 132,419.51	\$ 132,419.51	\$ 132,419.51	\$ 132,419.51
CITY OF SEADRIFT	\$ 11,556.95	\$ 2,889.24	\$ 2,889.24	\$ 2,889.24	\$ 2,889.24
CITY OF POINT COMFORT	\$ 13,349.57	\$ 3,337.39	\$ 3,337.39	\$ 3,337.39	\$ 3,337.39
CITY OF PORT LAVACA	\$ 88,966.46	\$ 22,241.62	\$ 22,241.62	\$ 22,241.62	\$ 22,241.62
CALHOUN CO PORT AUTHORITY	\$ 263.79	\$ 65.95	\$ 65.95	\$ 65.95	\$ 65.95
WATER CONTROL & IMP DIST #1	\$ 4,528.32	\$ 1,132.08	\$ 1,132.08	\$ 1,132.08	\$ 1,132.08
DRAINAGE DIST #6	\$ 89.62	\$ 22.41	\$ 22.41	\$ 22.41	\$ 22.41
DRAINAGE DIST #8	\$ 339.89	\$ 84.97	\$ 84.97	\$ 84.97	\$ 84.97
DRAINAGE DIST #10	\$ 451.27	\$ 112.82	\$ 112.82	\$ 112.82	\$ 112.82
DRAINAGE DIST #11	\$ 4,027.36	\$ 1,006.84	\$ 1,006.84	\$ 1,006.84	\$ 1,006.84
PORT O'CONNOR PID	\$ 54,807.74	\$ 13,701.94	\$ 13,701.94	\$ 13,701.94	\$ 13,701.94
POC-PID DEFINED AREA #1	\$ 1,756.13	\$ 439.03	\$ 439.03	\$ 439.03	\$ 439.03
CALHOUN CO GROUNDWATER CONSERVATION DIST	\$ 6,634.93	\$ 1,658.73	\$ 1,658.73	\$ 1,658.73	\$ 1,658.73
TOTAL CONSOLIDATED ALLOCATION AMT	\$ 1,173,507.76	\$ 293,376.94	\$ 293,376.94	\$ 293,376.94	\$ 293,376.94

2026 PROPOSED QUARTERLY COLLECTION COST ALLOCATION					
TAXING UNIT	2026 PROPOSED TOTAL COLLECTION ALLOCATION AMOUNT	2026 PROPOSED 1ST QUARTER ALLOCATION AMOUNT	2026 PROPOSED 2ND QUARTER ALLOCATION AMOUNT	2026 PROPOSED 3RD QUARTER ALLOCATION AMOUNT	2026 PROPOSED 4TH QUARTER ALLOCATION AMOUNT
CALHOUN COUNTY	\$ 211,265.01	\$ 52,816.25	\$ 52,816.25	\$ 52,816.25	\$ 52,816.25
CALHOUN ISD	\$ 244,832.19	\$ 61,208.05	\$ 61,208.05	\$ 61,208.05	\$ 61,208.05
CITY OF SEADRIFT	\$ 5,341.95	\$ 1,335.49	\$ 1,335.49	\$ 1,335.49	\$ 1,335.49
CITY OF POINT COMFORT	\$ 6,170.55	\$ 1,542.64	\$ 1,542.64	\$ 1,542.64	\$ 1,542.64
CITY OF PORT LAVACA	\$ 41,122.81	\$ 10,280.70	\$ 10,280.70	\$ 10,280.70	\$ 10,280.70
CALHOUN CO PORT AUTHORITY	\$ 121.93	\$ 30.48	\$ 30.48	\$ 30.48	\$ 30.48
WATER CONTROL & IMP DIST #1	\$ 2,093.12	\$ 523.28	\$ 523.28	\$ 523.28	\$ 523.28
DRAINAGE DIST #6	\$ 41.42	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36
DRAINAGE DIST #8	\$ 157.11	\$ 39.28	\$ 39.28	\$ 39.28	\$ 39.28
DRAINAGE DIST #10	\$ 208.59	\$ 52.15	\$ 52.15	\$ 52.15	\$ 52.15
DRAINAGE DIST #11	\$ 1,861.56	\$ 465.39	\$ 465.39	\$ 465.39	\$ 465.39
PORT O'CONNOR PID	\$ 25,333.69	\$ 6,333.42	\$ 6,333.42	\$ 6,333.42	\$ 6,333.42
POC-PID DEFINED AREA #1	\$ 811.73	\$ 202.93	\$ 202.93	\$ 202.93	\$ 202.93
CALHOUN CO GROUNDWATER CONSERVATION DIST	\$ 3,066.85	\$ 766.71	\$ 766.71	\$ 766.71	\$ 766.71
TOTAL CONSOLIDATED ALLOCATION AMT	\$ 542,428.51	\$ 135,607.13	\$ 135,607.13	\$ 135,607.13	\$ 135,607.13