

PRESIDIO COUNTY APPRAISAL DISTRICT
2027
PROPOSED BUDGET

**2027 PRESIDIO CAD
PROPOSED OPERATING BUDGET**

	<u>Salary</u>	<u>Retirement</u> 8.64%	<u>Health</u> <u>Insurance</u>	<u>Disability</u> <u>Insurance</u>	<u>Total</u>
Chief Appraiser	\$ 85,439.00	\$ 7,382.00	\$ 11,324.60	\$ 166.00	\$ 104,311.60
Office Clerk/Bookkeep	\$ 47,769.00	\$ 4,127.00	\$ 11,324.60	\$ 166.00	\$ 63,386.60
Office Clerk/Data proc	\$ 38,850.00	\$ 3,357.00	\$ 11,324.60	\$ 166.00	\$ 53,697.60
Map Clerk/Appraiser T	\$ 35,840.00	\$ 3,097.00	\$ 11,324.60	\$ 166.00	\$ 50,427.60
Office Clerk/Presidio	\$ 41,101.00	\$ 3,551.00	\$ 11,324.60	\$ 166.00	\$ 56,142.60
Temp. Pt Time Clerk	\$ 6,800.00		\$ -		\$ 6,800.00
Totals	\$ 255,799.00	\$ 21,514.00	\$ 56,623.00	\$ 830.00	\$ 335,354.00
	<u>Administration</u>		<u>Operating</u>	<u>Services</u>	<u>Totals</u>
Regular Salaries	\$ 255,799.00				\$ 255,799.00
Employer Taxes					
FICA	\$ 15,438.00				
TEC	\$ 1,305.00				
Medicare	\$ 3,611.00				\$ 20,354.00
Retirement (8.64%)	\$ 21,514.00				\$ 21,514.00
Group Insurance					
Health	\$ 56,623.00				
Life/Disb.	\$ 830.00				
FSA (TML)	\$2,000.00				\$ 59,453.00
Workman's Comp.	\$ 1,200.00				\$ 1,200.00
Longevity	\$3,432.00				\$ 3,432.00
Rent-Equipment					
Leases			\$ 12,000.00		
Xerox Lse			\$ 3,623.00		\$ 15,623.00
Repairs/Maintenance					
Rep/Main			\$ 2,000.00		
Cont Main (office)				\$ 7,912.00	\$ 9,912.00
Furniture/Equipment					
Furniture			\$ 1,000.00		
Equipment			\$ 2,000.00		\$ 3,000.00
Software Support					
True Automation GIS/SOFTWARE SUPPORT				\$ 99,233.00	
Bookkeeping -Software S				\$ 750.00	
True Roll				\$13,927.00	
BIS DEEDS PROCESSING				\$19,000.00	
					\$ 132,910.00
Office/Computer Supplies					
Supplies			\$ 5,000.00		
Copy Sup.			\$ 3,000.00		
Forms			\$ 5,000.00		\$ 13,000.00
Books/Subscriptions					
Deed Fees			\$ 600.00		
Books			\$ 1,500.00		\$ 2,100.00
Travel/Mileage					

BOD Trl	\$	500.00		
ARB Trl	\$	2,000.00		
AG Trl	\$	200.00		
Staff Trl	\$	15,000.00		
BOD Mile	\$	2,000.00		
ARB Mile	\$	4,000.00		
Ag Mile	\$	500.00		
Staff Mile	\$	2,000.00		
			\$	26,200.00
Vehicle Allowance	\$	5,000.00	\$	5,000.00
Board Expenses				
BOD	\$	800.00		
ARB	\$	5,000.00		
AG	\$	-	\$	5,800.00
Dues				
Mem/dues	\$	2,500.00		
Advertising	\$	5,000.00		
Records Retention		\$300.00	\$	7,800.00
Education	\$	10,000.00	\$	10,000.00
General Insurance				
Pub. Offls	\$	1,575.00		
General	\$	700.00		
F & F/M & E	\$	2,500.00		
Cyber Liability	\$	2,250.00	\$	7,025.00
Fee Appraisals				
Capitol			\$	13,849.00
Pritchard & Abbott			\$	49,500.00
			\$	63,349.00
Legal Expense			\$	15,000.00
Utilities/Telephone			\$	15,000.00
Electric	\$	6,000.00		
Water	\$	3,000.00		
Telephone	\$	12,000.00	\$	21,000.00
Mapping/GIS/Website				
Website				
Non-contracted maintenance		\$15,000.00	\$	15,000.00
Auditing Services			\$	11,000.00
Uniforms	\$	500.00	\$	500.00
Misc./contingencies	\$	500.00	\$	500.00
USPS				
Postage	\$	12,000.00		
Box Rent	\$	200.00	\$	12,200.00
Totals	\$	367,552.00	\$	140,948.00
			\$	230,171.00
			\$	738,671.00

PCAD 2027 DETAILED PROPOSED BUDGET

INCOME

Source of Funds

2026 2027

=====		
0001-Presidio County	\$ 204,087.70	
0002-Marfa ISD	\$ 233,833.28	
0003-City of Marfa	\$ 84,554.55	
0004-Presidio ISD	\$ 80,560.94	
0005-City of Presidio	\$ 48,267.71	
0006-Big Bend Regional Hospital District	\$ 32,362.08	
0007- PCUWD	\$ 4,888.74	
Totals	\$ 688,555.00	\$738,671

* Amounts based on 2025 Tax Rates

EXPENSES

Category	2026 Amounts	2027 Amounts
=====		
3%		
A-01 Chief Appraiser	\$ 81,370.00	\$85,439.00
A-02 Office Clerk/Bookkeeper	\$ 45,494.00	\$47,769.00
A-03 Office Clerk/Data Processor Appraiser Trainee	\$ 37,000.00	\$38,850.00
A-04 Map Clerk/Appraiser Trainee Presidio	\$ 34,133.00	\$35,840.00
A-05 Office Clerk/Presidio	\$ 39,144.00	\$41,101.00
A-06 Pt Clerk	\$ 25,800.00	\$6,800.00
Sub-Total "A"	\$ 262,941.00	\$255,799.00
B-01 F.I.C.A. (SS)	\$ 16,302.00	\$15,438.00
B-02 T.E.C.	\$ 1,305.00	\$1,305.00
B-03 Medicare	\$ 3,813.00	\$3,611.00
B-04 Group Insurance	\$ 49,645.00	\$56,623.00
B-05 Group Insurance (2)	\$830.00	\$830.00
B-06 FSA (TML Flexible Spending Acct.)	\$2,000.00	\$2,000.00
B-06 Workmans Comp.	\$ 1,200.00	\$1,200.00
B-07 TCDRS - Retirement(8.64%)	\$ 24,269.00	\$21,514.00

B-08 Longevity Pay*	\$3,064.00	\$3,432.00
Sub-Total "B"	\$ 102,428.00	\$105,953.00
C-01 Furniture/Fixtures	\$ 1,000.00	\$ 1,000.00
C-02 Equipment	\$ 2,000.00	\$ 2,000.00
C-03 Rental/Leases	\$ 4,700.00	\$ 12,000.00
C-04 Supplies	\$ 3,000.00	\$ 5,000.00
C-05 Postage	\$ 12,000.00	\$ 12,000.00
C-06 Postal Box Rent	\$ 200.00	\$ 200.00
C-09 Copier Supplies	\$ 1,500.00	\$ 3,000.00
C-10 Non Contracted Maintenance(Mapping)	\$ 15,000.00	\$ 15,000.00
C-11 Books/Subscriptions	\$ 1,500.00	\$ 1,500.00
C-12 Repairs and Maintenance	\$ 2,000.00	\$ 2,000.00
C-13 Telephon/Fax	\$ 10,000.00	\$ 12,000.00
C-14 Legal Notices/Advertising	\$ 5,000.00	\$ 5,000.00
C-15 Forms/Printing	\$ 5,000.00	\$ 5,000.00
C-16 Fee Appraisals	\$ 63,077.00	\$ 63,348.00
C-17 Water/Sewer/Trash	\$ 1,500.00	\$ 3,000.00
C-18 Deed Record Fees	\$ 600.00	\$ 600.00
C-19 Electricity	\$ 3,000.00	\$ 6,000.00
C-20 Copy Machine W/Service	\$ 3,624.00	\$ 3,624.00
C-21 General Contingency	\$ 500.00	\$ 500.00
C-22a Contracted System Maintenance	\$ 74,522.00	\$ 77,820.00
C-22b Contracted Mapping Maintenance	\$ 20,465.00	\$ 21,413.00
C-22c Bookkeeping Software support	\$ 750.00	\$ 750.00
C-22d Trueroll Software	\$ 13,927.00	\$ 13,927.00
C-23 Contract Maintenance	\$ 4,461.00	\$ 7,912.00
C-24 BIS DEEDS PROCESSING	\$ 4,500.00	\$ 19,000.00
C-25 Records Rention (RCI)	\$ 300	\$300.00
Sub-Total "C"	\$ 254,126.00	\$ 293,894.00
D-01 Board of Directors	\$ 800.00	\$ 800.00
D-02 Appraisal Review Board	\$ 5,000.00	\$ 5,000.00
D-03 Ag Board Expenses		
D-04 Travel Outside BOD	\$ 500.00	\$ 500.00
D-05 Travel Outside ARB	\$ 2,000.00	\$ 2,000.00
D-06 Travel Outside Staff	\$ 10,000.00	\$ 15,000.00
D-07 Dues/memberships	\$ 2,200.00	\$ 2,500.00
D-08 Mileage-BOD	\$ 2,000.00	\$ 2,000.00
D-09 Mileage-ARB	\$ 3,000.00	\$ 4,000.00
D-10 Mileage-Staff	\$ 1,000.00	\$ 2,000.00
D-11 TDLR Education	\$ 7,585.00	\$ 10,000.00
D-12 Audit	\$ 9,000.00	\$ 11,000.00

D-13 Insurance-Public Official Liability	\$ 700.00	\$ 1,575.00
D-14 Insurance-General Liability	\$ 700.00	\$ 700.00
D-15 Insurance-F & F/M & E	\$ 2,500.00	\$ 2,500.00
D-16 Cyber Liability	\$ 1,875.00	\$ 2,250.00
D-17a Legal Fees (PCAD)	\$ 10,000.00	\$ 10,000.00
D-17b Legal Fees (ARB)	\$ 5,000.00	\$ 5,000.00
D-18 Vehicle Payment	\$ -	
D-19 Vehicle Repair, Maintenance & Fuel	\$ 4,000.00	\$ 5,000.00
D-20 Uniform Account	\$ 500.00	\$ 500.00
D-21 AG Board Travel	\$ 200.00	\$ 200.00
D-22 AG Board mileage	\$ 500.00	\$ 500.00
Sub-Total "D"	\$ 69,060.00	\$ 83,025.00
Grand Total	\$ 688,555.00	\$ 738,671.00

2027 PROPOSED Budget Account Summary

Salaries – CHANGE for 2027

Salary increase for Staff 5%.

Employer Taxes – CHANGE.

Retirement – DECREASE DUE TO COMPANY RATE 9.23% TO 8.64%.

Group Ins. – Health INCREASE.

Dental – NO CHANGE

Vision –NO CHANGE

Workman's Comp. – NO CHANGE

Rental/Leases – INCREASE. PRESIDIO-NEW LEASE ON OFFICE BUILDING.

Copier Machine w/Service – NO CHANGE..

Repairs/Maintenance – NO CHANGE.

Furniture – NO CHANGE.

Contracted System Maintenance (23a) – INCREASE from \$74,522.00 TO \$77,820.00

Contracted Mapping Maintenance (23b) – INCREASE from \$20,465.00 TO \$21,413.00

Contracted Homestead Software (23d)- No Change \$13,927.00 TRUEROLL

Bookkeeping Software Support (23c)- NO CHANGE

Contracted Deeds Processing (C-24)- NEW FOR 2027-\$19,000.00 Eliminating Deed Processor position.

Office/Computer Supplies – INCREASE \$3,000.00 TO \$5,000.00

Copier Supplies- INCREASE \$1,500.00 TO \$3,000.00

Books/Subscriptions

Deed Record Fees – NO CHANGE.

Books –NO CHANGE.

Travel/Mileage –

BOARD Travel – NO CHANGE

STAFF Travel – \$10,000.00 TO \$15,000.00 INCREASE IN
HOTEL & PER DIEM.

ARB Travel –**NO CHANGE**
AG Travel – **NO CHANGE**
BOD Mil – **NO CHANGE**
ARB Mil – **INCREASE \$3,000.00 TO \$4,000.00**
STAFF Mil – **INCREASE \$1,000.00 TO \$2,000.00 AS PER
STATE RATE**
AG Mil – **NO CHANGE.**

Vehicle Allowance- INCREASE \$4,000.00 TO \$5,000.00

Board Expenses – BOD- NO CHANGE.
ARB- **NO CHANGE**
AG – **NO CHANGE**

Dues- Mem/dues- INCREASE \$2200.00 TO \$2500.00
Advertising- **NO CHANGE**
Records Retention – **NO CHANGE**

Forms & Printing – No Change

Education TDLR– INCREASE \$7585.00 TO \$10,000.00

**General Insurance – Public Official/General Liability – INCREASE \$700.00 TO
\$1575.00**
Insurance-General Liability-**NO CHANGE**
Insurance- F & F, M & E – **NO CHANGE**
CYBER LIABILITY – **INCREASE \$1875.00 TO \$2250.00**

Fee Appraisals –
CAPITOL– INCREASE \$13,577.00 TO \$13849.00
PRITCHARD & ABBOTT – NO CHANGE \$49,500.00

Legal Expense – (16a) PCAD -NO CHANGE.
(16b) ARB- NO CHANGE.

Utilities - Electricity – INCREASE \$3,000.00 TO \$6,000.00
Water – INCREASE \$1500.00 TO \$3000.00
Telephone- INCREASE \$10,000.00 TO \$12,000.00

Non-Contracted Maintenance NO CHANGE

Auditing- INCREASE \$9,000.00 TO \$11,000.00

Uniforms –NO CHANGE.

General Contingency (22a) – NO CHANGE.

USPS – Postage NO CHANGE
Box Rent – NO CHANGE

Contract Maintenance – INCREASE \$4,461.00 to \$7912.00

Longevity Pay -INCREASE \$3.064.00 to \$3432.00

PRESIDIO COUNTY APPRAISAL DISTRICT
PROPOSED BUDGET FOR 2027
ALLOCATION BY TAXING UNIT

<u>TAXING UNIT</u>	<u>26' TAXABLE</u> <u>VALUE</u>	<u>X</u>	<u>25' TAX RATE</u> <u>PER \$100</u>	<u>2026 Levy</u>
0001 - PRESIDIO COUNTY	\$ 1,040,553,996.00	X	0.49037	\$ 5,102,565
0002 - MARFA ISD	\$ 710,623,328.00	X	0.82385	\$ 5,854,471
0003 - CITY OF MARFA	\$ 372,295,458.00	X	0.55644	\$ 2,071,601
0004 - PRESIDIO ISD	\$ 253,861,847.00	X	0.7705	\$ 1,965,006
0005 - CITY OF PRESIDIO	\$ 220,908,298.00	X	0.53906	\$ 1,190,829
0006 - BBRHD	\$ 1,098,596,101.00	X	0.073713	\$ 809,809
0007- PCUGWD	\$1,114,908,983.00	x	0.01	\$ 111,491.00
			TOTAL LEVY	\$ 17,105,772

<u>TAXING UNIT</u>	<u>2026 LEVY</u>	<u>/</u>	<u>TOTAL LEVY</u>	<u>: PERCENT</u> <u>SUBTOTAL</u>	<u>PERCENT</u> <u>TOTAL</u>
0001-PRESIDIO COUNTY	\$ 5,102,565.00	/	\$ 17,105,778.00	0.2983	29.83%
0002-MARFA ISD	\$ 5,854,471.00	/	\$ 17,105,778.00	0.3423	34.23%
0003-CITY OF MARFA	\$ 2,071,601.00	/	\$ 17,105,778.00	0.1211	12.11%
0004-PRESIDIO ISD	\$ 1,965,006.00	/	\$ 17,105,778.00	0.1149	11.49%
0005-CITY OF PRESIDIO	\$ 1,190,829.00	/	\$ 17,105,778.00	0.0696	6.96%
0006-BBRHD	\$ 809,809.00	/	\$ 17,105,778.00	0.0473	4.73%
0007-PCUGWD	\$ 111,491.00	/	\$ 17,105,778.00	0.0065	0.65%
TOTAL =	\$ 17,105,772.00			100	100.00%

<u>TAXING UNIT</u>	<u>27 Budget</u>	<u>X</u>	<u>PERCENT OF</u> <u>TOTAL</u>	<u>UNIT SHARE</u> <u>FOR 2027</u>	<u>UNIT SHARE</u> <u>FOR 2026</u>
0001-PRESIDIO COUNTY	\$ 738,671.00	X	29.83%	\$ 220,345.55	(\$204,087.70)
0002-MARFA ISD	\$ 738,671.00	X	34.23%	\$ 252,847.08	(\$233,833.25)
0003-CITY OF MARFA	\$ 738,671.00	X	12.11%	\$ 89,453.05	(\$84,554.55)
0004-PRESIDIO ISD	\$ 738,671.00	X	11.49%	\$ 84,873.30	(\$80,560.94)
0005-CITY OF PRESIDIO	\$ 738,671.00	X	6.96%	\$ 51,411.51	(\$51,411.51)
0006-BBRHD	\$ 738,671.00	X	4.73%	\$ 34,939.14	(\$34,939.14)
0007-PCUGWD	\$738,671.00	x	0.65%	\$ 4,801.37	(\$4,801.37)
			TOTAL 1.00	\$ 738,671.00	

<u>TAXING UNIT</u>	<u>27 UNIT SHARE</u>	<u>/ 4</u>	<u>= ESTIMATED QRTERLY DEP AMT</u>
0001-PRESIDIO COUNTY	\$ 220,345.55	/ 4	\$ 55,086.38
0002-MARFA ISD	\$ 252,847.08	/ 4	\$ 63,211.77
0003-CITY OF MARFA	\$ 89,453.05	/ 4	\$ 22,363.26
0004-PRESIDIO ISD	\$ 84,873.30	/ 4	\$ 21,218.33
0005-CITY OF PRESIDIO	\$ 51,411.51	/ 4	\$ 12,852.88
0006-BBRHD	\$ 34,939.14	/ 4	\$ 8,734.79
0007-PCUGWD	\$ 4,801.37	/ 4	\$ 1,200.34
	\$ 738,671.00		184667.75X4
			TOTAL = \$ 738,671.00

TAXPAYER IMPACT STATEMENT FOR MEDIAN-VALUED HOMESTEAD PROPERTY
SECTION 551.043©, Texas Government Code

MEDIAN -VALUED HOMESTEAD

2026 PRESIDIO COUNTY

MEDIAN MARKET	MEDIAN HS EXEMPTION	AVG. TAXABLE
\$146,315	\$47,830	\$98,485

2026 MARFA ISD

MEDIAN MARKET	MEDIAN HS EXEMPTION	AVG. TAXABLE
\$288,550	\$167,989	\$120,561

2026 PRESIDIO ISD

AVERAGE MARKET	AVERAGE HS EXEMPTION	AVG. TAXABLE
\$100,870	\$100,780	\$90

2026 CITY OF MARFA

AVERAGE MARKET	AVERAGE HS EXEMPTION	AVG. TAXABLE
\$306,220	\$85,212	\$221,008

2026 CITY OF PRESIDIO

AVERAGE MARKET	AVERAGE HS EXEMPTION	AVG. TAXABLE
\$102,185	\$9,081	\$93,105

2026 BBRHD

AVERAGE MARKET	AVERAGE HS EXEMPTION	AVG. TAXABLE
\$211,644	\$60,271	\$151,373

2026 PC UNDERGROUND WD

AVERAGE MARKET	AVERAGE HS EXEMPTION	AVG. TAXABLE
\$146,315	\$12,249	\$134,066

Additions to Texas Government Code section 551.043, effective on September 1, 2025, require a taxpayer impact statement showing, for the median-valued homestead property in each governmental body, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted. Since the District does not adopt a tax rate and does not impose property taxes, adoption of the District's budget would have no direct impact on a taxpayer property tax bill in the District.