



***HARRIS Central
APPRAISAL DISTRICT
HARRIS COUNTY
HOUSTON, TEXAS***

**2027 PROPOSED
BUDGET**

June 2026



Harris Central Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 924208
Houston TX 77292-4208
Information Center: (713) 957-7800



Office of Chief Appraiser

June 9, 2026

Presiding Officers of Harris County Taxing Units
Members of the HCAD Board of Directors

Re: 2027 Proposed Budget

Board of Directors

Jim Robinson, Chairman
Martina Lemond Dixon, Secretary
Ericka McCutcheon, Assistant Secretary
Kathy Blueford-Daniels, Director
Tracy Jones, Director
Melissa Noriega, Director
Annette Ramirez, Director, Tax Assessor-Collector
Kyle Scott, Director
Mike Sullivan, Director

Adam Bogard, Chief Appraiser
Jason Cunningham, Deputy Chief Appraiser
Clarette Walker, Deputy Chief Appraiser
Teresa S. Terry, Taxpayer Liaison Officer

Ladies and Gentlemen:

Enclosed is the district's proposed 2027 budget. By law, the chief appraiser must submit the budget draft to the taxing units and the district's board of directors before June 15th.

Overview

The overall proposed budget of \$126,611,121 represents a 6.55% increase over the 2026 adopted budget. This proposal represents less than 0.86% of the total property taxes levied in Harris County in 2025. Taxes for 2026 will be assessed this fall.

The district's consistent delivery of industry-leading customer service for five million people and 1.9 million parcels of property of every possible type, within ever-shorter time limits, requires three key elements:

- acquiring, training, and retaining dedicated, professional leadership and staff
- protecting sensitive, confidential data from inappropriate use
- updating computer resources to leverage new technologies.

Though employee staffing and compensation account for the bulk of the district's budget, a large portion of this years proposed increase comes from funding for board of director's elections and potential defense of lawsuits brought about by recent legislative changes.

Staffing

In an era of historic inflation and increasing labor costs in the marketplace, we are proposing a 3% cost of living increase to help attract and retain the best-available staff and leadership to perform our vital functions.

- \$3,777,208 salary adjustments and benefits, including COLA

Other Items

- \$3,000,000 increase in election services
- \$756,140 professional services
- \$203,672 office & field operations
- \$106,322 office space and building maintenance

Budget Process

The district's board of directors will conduct a public hearing and budget workshop this summer. A final budget will be adopted before September 15th, as required by law. Budget amounts and fund allocations are summarized on page eight of the enclosed proposed budget.

We would be glad to discuss this with you and your financial staff. You can contact me at (713) 957-5299. Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read 'AB', is positioned above the printed name and title.

Adam Bogard
Chief Appraiser



***HARRIS Central
APPRAISAL DISTRICT***

**2027 Proposed
BUDGET**

January 1, 2027 through December 31, 2027

**REVENUES & EXPENDITURES
FOR ALL DEPARTMENTS**

**Adam Bogard, Chief Appraiser
Houston, Texas
June 2026**

Contents

- 3 District Officials
Board of directors and chief appraiser
- 4 Plan of Organization
The departments and divisions of the district and the number of full-time equivalent positions

FINANCIAL SECTION

- 6 2027 Budget
Expenditures for the general fund by line item account
- 8 Expenditure Summary & Method of Financing
Summarizes expenditures by account groups and an estimate of revenue used to finance the expenditures
- 9 Line Item Expenditures by Department
General fund expenditures by line item account for each of the district's 6 operating departments
- 11 2027 Budget with Comparisons
Comparison of the 2027 budget to the 2026 budget and 2025 actual expenditures by line item

TEXAS PROPERTY TAX CODE SECTION

- 14 Schedule of Positions
List of full time equivalent positions in alphabetical order; indicating the pay grade and number of positions for each position title
- 20 Schedule of Appraisal Review Board Members
Number of appraisal review board members eligible for payment
- 21 Salary Schedule and Provisions
Employee pay is determined by three salary schedules: Classified, Technical, and Director; list of line item positions; salary adjustment and quality service incentive salary increases; compensatory time; professional development program; and, career ladder program

- 23 **General Provisions**
Provisions relating to mileage, expense allowances, commissioned security officers uniform cleaning, cell phone allowance, travel regulations, general counsel, and re-appropriation of certain income
- 26 **Employee Benefits Schedule**
Provisions for employee benefits, including paid leave and vacation
- 29 **Appraisal Review Board Provisions**
Provisions relating to ARB Members and other appropriations
- 31 **Capital Expenditures**
List of capital items scheduled for acquisition
- 33 **Estimated Cost Allocation to Taxing Units**
List of taxing units allocated a portion of this budget and the estimated amount to be paid

DISTRICT OFFICIALS

Harris Central Appraisal District Board of Directors 2026

JIM ROBINSON
Chairman

MARTINA LEMON DIXON
Secretary

ERICKA McCRUTCHEON
Assistant Secretary

ANNETTE RAMIREZ
Member

MIKE SULLIVAN
Member

KATHY BLUEFORD-DANIELS
Member

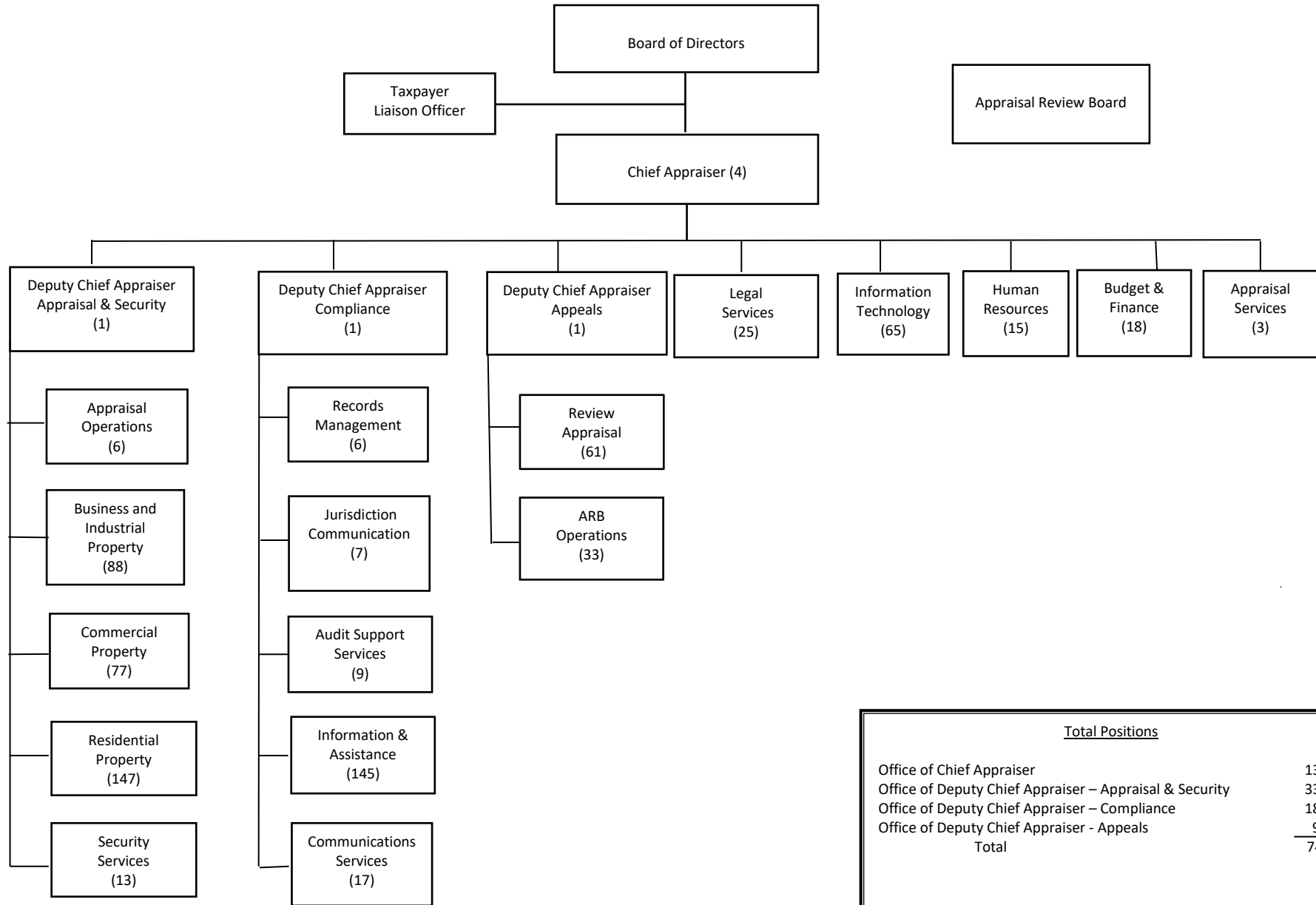
MELISSA NORIEGA
Member

KYLE SCOTT
Member

TRACY JONES
Member

Adam Bogard
Chief Appraiser

PLAN OF ORGANIZATION - 2027



Total Positions	
Office of Chief Appraiser	133
Office of Deputy Chief Appraiser – Appraisal & Security	331
Office of Deputy Chief Appraiser – Compliance	184
Office of Deputy Chief Appraiser - Appeals	94
Total	742

FINANCIAL SECTION

2027 Budget – General Fund

Expenditure Summary and Method of Financing

General Fund – Line Item Expenditures by Department

2027 Budget with Comparisons

2027 BUDGET
GENERAL FUND

Account Number	Account Name	2027 Budget
	Number of Positions	742
	Part-time & Seasonal FTEs	12
<u>SALARIES, WAGES & RELATED</u>		
	Salaries & Wages	\$60,332,424
	Allowance for Career Development	285,000
	Less Salary Lapse	(4,124,262)
	Allowance for Salary Adjustment	1,500,000
	Reserve for Longevity	393,887
	Reserve for COLA	1,809,972
	Allowance for Career Ladder	95,000
5000	Net Salaries & Wages	60,292,021
5000	ARB Board Members	3,081,000
5000	Contract & Seasonal Labor	-
5000	Shift Differential	-
5000	Overtime	737,001
5000	Part-time & Seasonal Wages	509,912
TOTAL SALARIES, WAGES & RELATED		\$64,619,934
<u>EMPLOYEE BENEFITS & RELATED</u>		
5100	Group Health Insurance	\$11,229,993
5100	Workers' Compensation Insurance	149,300
5100	Group Life & LTD Insurance	213,601
5100	Group Dental Insurance	322,237
5100	Group Vision Insurance	80,136
5100	Unemployment Insurance	251,638
5100	Retirement	10,362,731
5100	FICA Medicare	936,990
5100	Social Security	222,636
TOTAL EMPLOYEE BENEFITS & RELATED		\$23,769,262
<u>OFFICE & FIELD OPERATIONS</u>		
5200	Office Supplies	\$181,019
5200	Office Equipment Maintenance	52,200
5200	Communications Services	574,852
5200	Copier Leases	55,000
5200	Copier Supplies & Maintenance	114,350
5200	Mapping Reproduction & Supplies	3,250
5200	Public Notice Advertising	18,000
5200	Security Services	212,083
5200	Field Travel & Other Exp	466,437
5200	Appraisal Supplies	15,770
5200	Vehicle Gasoline & Maintenance	34,000
5200	Records Storage & Supplies	14,902
5200	Employee Recognition Activities	81,550
5200	Postage, Mailing, & Handling Svcs.	3,153,042
5200	Professional Registration & Dues	130,000
5200	Seminars & Other Tuition	404,670

2027 BUDGET
GENERAL FUND

Account Number	Account Name	2027 Budget
5200	Education Travel & Expenses	399,370
5200	On-Line Subscriptions	621,182
5200	Printing, Forms, & Stationery	29,800
5200	Paper, Copier & Printer	65,000
TOTAL OFFICE & FIELD OPERATIONS		\$6,626,477
<u>COMPUTER OPERATIONS</u>		
5300	Minor Equipment-Office & Field Operations	\$572,750
5300	Minor Equipment-Infrastructure	280,000
5300	Hardware Maintenance & Support	528,500
5300	Software Maintenance & Support	1,908,600
5300	Computer Supplies	13,000
5300	Software Subscriptions	3,744,445
5300	Software Purchases	205,000
TOTAL COMPUTER OPERATIONS		\$7,252,295
<u>PROFESSIONAL SERVICES</u>		
5400	Financial Auditing	\$86,000
5410	Legal Services	11,983,967
5400	Arbitration Fees & Services	600,000
5410	State Office of Admin Hearings	5,000
5400	Appraisal Services	1,648,820
5400	Other Professional Services	3,251,140
5400	Election Services	4,000,000
TOTAL PROFESSIONAL SERVICES		\$21,574,927
<u>OFFICE SPACE, UTILITIES & RELATED</u>		
5520	Office Space	\$145,000
5530	Utilities	502,000
5510	Building & Fixture Maintenance	1,664,043
5500	Casualty & Liability Insurance	382,183
TOTAL OFFICE SPACE, UTILITIES & RELATED		\$2,693,226
<u>FIXED ASSETS PURCHASES</u>		
5700	Capital Purchases	\$75,000
TOTAL FIXED ASSETS PURCHASES		\$75,000
TOTAL BUDGET		\$126,611,121

EXPENDITURE SUMMARY AND METHOD OF FINANCING
2027 BUDGET

<u>BUDGETED EXPENDITURES</u>	2025 BUDGET	2026 BUDGET	2027 BUDGET	Variance	% Change
<u>Account Groups</u>					
Number of Positions	716.0	742.0	742.0	0.0	0.00%
Part-time & Seasonal FTEs	12.7	13.8	12.0	(1.8)	-12.72%
Salaries, Wages & Related	57,287,930.0	61,456,478	64,619,934	3,163,456	5.15%
Employee Benefits	21,403,718.0	23,155,510	23,769,262	613,752	2.65%
Office & Field Operations	6,339,283.0	6,422,805	6,626,477	203,672	3.17%
Computer Operations	6,893,485.0	7,246,285	7,252,295	6,010	0.08%
Professional Services	17,023,092.0	17,883,287	21,574,927	3,691,640	20.64%
Office Space, Utilities & Maint.	2,348,043.0	2,586,904	2,693,226	106,322	4.11%
Capital Expenditures	75,000.0	75,000	75,000	0	0.00%
TOTAL BUDGET	111,370,551	118,826,269	126,611,121	7,784,852	6.55%
 <u>FINANCING METHOD</u>					
Jurisdiction Allocations	110,370,551	115,726,269	125,611,121	9,884,852	8.54%
Interest Income	0	0	0	0	0.00%
Other Income	0	0	0	0	0.00%
Application of Restricted Funds	0	0	0	0	0.00%
Application of Unrestricted Funds					
General Fund	1,000,000	3,100,000	1,000,000	(2,100,000)	-67.74%
Internal Service Fund	0	0	0	0	0.00%
TOTAL FINANCING METHOD	111,370,551	118,826,269	126,611,121	7,784,852	6.55%

GENERAL FUND - LINE ITEM EXPENDITURES BY DEPARTMENT
2027 BUDGET

Account Number	Account Name	TOTAL BUDGET	BOARD OF DIRECTORS	APPRAISAL REVIEW BOARD	OFFICE CHIEF APPRAISER	DEPUTY CHIEF APPRAISAL AND SECURITY	DEPUTY CHIEF COMPLIANCE	DEPUTY CHIEF APPEALS
	Number of Positions	742.0	0.0	0.0	133.0	331.0	184.0	94.0
	Part-time & Seasonal FTEs	12.0	0.0	0.0	0.8	1.8	7.6	1.9
<u>SALARIES, WAGES & RELATED</u>								
	Salaries & Wages	\$60,332,424	\$0	\$0	\$14,340,995	\$26,551,843	\$11,843,791	\$7,595,795
	Allowance for Career Development	285,000	0	0	285,000	0	0	0
	Less Salary Lapse	(4,124,262)	0	0	(980,335)	(1,815,057)	(809,629)	(519,241)
	Allowance for Salary Adjustment	1,500,000	0	0	1,500,000	0	0	0
	Reserve for Longevity	393,887	0	0	69,290	176,423	98,072	50,102
	Reserve for COLA	1,809,972	0	0	430,229	796,555	355,314	227,874
	Allowance for Career Ladder	95,000	0	0	95,000	0	0	0
5000	Net Salaries & Wages	60,292,021	0	0	15,740,179	25,709,764	11,487,548	7,354,530
5000	ARB Board Members	3,081,000	0	3,081,000	0	0	0	0
5000	Shift Differential	0	0	0	0	0	0	0
5000	Overtime	737,001	0	0	346,001	108,000	188,000	95,000
5000	Part-time & Seasonal Wages	509,912	0	0	159,000	55,000	235,912	60,000
TOTAL SALARIES, WAGES & RELATED		\$64,619,934	\$0	\$3,081,000	\$16,245,180	\$25,872,764	\$11,911,460	\$7,509,530
<u>EMPLOYEE BENEFITS & RELATED</u>								
5100	Group Health Insurance	\$11,229,993	\$0	\$0	\$2,012,923	\$5,009,607	\$2,784,796	\$1,422,667
5100	Workers' Compensation Insurance	149,300	0	0	149,300	0	0	0
5100	Group Life & LTD Insurance	213,601	0	0	56,302	90,362	40,864	26,073
5100	Group Dental Insurance	322,237	0	0	57,758	143,748	79,909	40,822
5100	Group Vision Insurance	80,136	0	0	14,364	35,748	19,872	10,152
5100	Unemployment Insurance	251,638	0	51,300	35,908	89,370	49,680	25,380
5100	Retirement	10,362,731	0	0	2,731,436	4,383,857	1,982,508	1,264,930
5100	FICA Medicare	936,990	0	44,675	235,556	375,155	172,716	108,888
5100	Social Security	222,636	0	191,022	9,858	3,410	14,626	3,720
TOTAL EMPLOYEE BENEFITS & RELATED		\$23,769,262	\$0	\$286,997	\$5,303,405	\$10,131,257	\$5,144,971	\$2,902,632
<u>OFFICE & FIELD OPERATIONS</u>								
5200	Office Supplies	\$181,019	\$12,000	\$2,000	\$62,087	\$46,200	\$43,232	\$15,500
5200	Office Equipment Maintenance	52,200	0	0	52,200	0	0	0
5200	Communications Services	574,852	0	0	574,852	0	0	0
5200	Copier Leases	55,000	0	0	55,000	0	0	0
5200	Copier Supplies & Maintenance	114,350	0	0	114,350	0	0	0
5200	Mapping Reproduction & Supplies	3,250	0	0	0	0	3,250	0
5200	Public Notice Advertising	18,000	0	0	18,000	0	0	0
5200	Security Services	212,083	0	0	152,083	60,000	0	0
5200	Field Travel, Vanpool & Other Exp	466,437	9,000	0	60,974	366,363	21,100	9,000
5200	Appraisal Supplies	15,770	0	0	0	14,820	950	0
5200	Vehicle Gasoline & Maintenance	34,000	0	0	34,000	0	0	0
5200	Records Storage & Supplies	14,902	0	0	0	0	14,902	0
5200	Employee Recognition Activities	81,550	0	0	81,550	0	0	0
5200	Postage, Mailing, & Handling Svcs.	3,153,042	0	0	3,153,042	0	0	0
5200	Professional Registration & Dues	130,000	0	0	130,000	0	0	0
5200	Seminars & Other Tuition	404,670	7,000	13,500	280,660	57,885	33,125	12,500
5200	Education Travel & Expenses	399,370	13,000	0	182,240	118,350	59,280	26,500
5200	On-Line Subscriptions	621,182	0	0	92,094	519,438	9,550	100
5200	Printing, Forms, & Stationery	29,800	0	0	29,800	0	0	0
5200	Paper, Copier & Printer	65,000	0	0	65,000	0	0	0
TOTAL OFFICE & FIELD OPERATIONS		\$6,626,477	\$41,000	\$15,500	\$5,137,932	\$1,183,056	\$185,389	\$63,600
<u>COMPUTER OPERATIONS</u>								
5300	Minor Equipment-Office & Field Ope	\$572,750	\$0	\$0	\$572,750	\$0	\$0	\$0
5300	Minor Equipment-Infrastructure	280,000	0	0	280,000	0	0	0
5300	Hardware Maintenance & Support	528,500	0	0	528,500	0	0	0
5300	Software Maintenance & Support	1,908,600	0	0	1,908,600	0	0	0
5300	Computer Supplies	13,000	0	0	13,000	0	0	0
5300	Software Subscriptions	3,744,445	0	0	3,744,445	0	0	0
5300	Software Purchases	205,000	0	0	205,000	0	0	0
TOTAL COMPUTER OPERATIONS		\$7,252,295	\$0	\$0	\$7,252,295	\$0	\$0	\$0
<u>PROFESSIONAL SERVICES</u>								
5400	Financial Auditing	\$86,000	\$0	\$0	\$86,000	\$0	\$0	\$0
5410	Legal Services	11,983,967	0	0	11,983,967	0	0	0
5400	Arbitration Fees & Services	600,000	0	0	600,000	0	0	0
5410	State Office of Admin Hearings	5,000	0	0	5,000	0	0	0
5400	Appraisal Services	1,648,820	0	0	0	1,648,820	0	0
5400	Other Professional Services	3,251,140	0	0	2,671,000	224,000	355,140	1,000
5400	Mapping & Records Maintenance	0	0	0	0	0	0	0
5400	Election Services	4,000,000	0	0	4,000,000	0	0	0

GENERAL FUND - LINE ITEM EXPENDITURES BY DEPARTMENT
2027 BUDGET

Account Number	Account Name	TOTAL BUDGET	BOARD OF DIRECTORS	APPRAISAL REVIEW BOARD	OFFICE CHIEF APPRAISER	DEPUTY CHIEF APPRAISAL AND SECURITY	DEPUTY CHIEF COMPLIANCE	DEPUTY CHIEF APPEALS
<u>TOTAL PROFESSIONAL SERVICES</u>		\$21,574,927	\$0	\$0	\$19,345,967	\$1,872,820	\$355,140	\$1,000
<u>OFFICE SPACE, UTILITIES & RELATED</u>								
5520	Office Space	\$145,000	\$0	\$0	\$145,000	\$0	\$0	\$0
5530	Utilities	502,000	\$0	0	502,000	0	0	0
5510	Building & Fixture Maintenance	1,664,043	\$0	0	1,664,043	0	0	0
5500	Casualty & Liability Insurance	382,183	\$0	0	382,183	0	0	0
<u>TOTAL OFFICE SPACE, UTILITIES & RELATED</u>		\$2,693,226	\$0	\$0	\$2,693,226	\$0	\$0	\$0
<u>FIXED ASSETS PURCHASES</u>								
5700	Capital Purchases	\$75,000	\$0	\$0	\$75,000	\$0	\$0	\$0
<u>TOTAL FIXED ASSETS PURCHASES</u>		\$75,000	\$0	\$0	\$75,000	\$0	\$0	\$0
<u>TOTAL BUDGET</u>		<u>\$126,611,121</u>	<u>\$41,000</u>	<u>\$3,383,497</u>	<u>\$56,053,005</u>	<u>\$39,059,897</u>	<u>\$17,596,960</u>	<u>\$10,476,762</u>

2027 BUDGET WITH COMPARISONS
2026 BUDGET & 2025 ACTUAL

Account Number	Account Name	2025 ACTUAL	2026 BUDGET	2027 BUDGET	26/27 Incr/Dcr
	Number of Positions	716	742	742	0
	Part-time & Seasonal FTEs	11	14	12	(2)
SALARIES, WAGES & RELATED					
	Salaries & Wages	\$ 52,840,891	\$ 56,758,276	\$ 60,332,424	\$ 3,574,148
	Allowance for Career Development	0	275,000	285,000	10,000
	Less Salary Lapse	0	(3,604,435)	(4,124,262)	(519,827)
	Allowance for Salary Adjustment	0	1,500,000	1,500,000	0
	Reserve for Longevity	0	380,585	393,887	13,302
	Reserve for COLA	0	1,702,749	1,809,972	107,223
	Allowance for Career Ladder	0	95,000	95,000	0
5000	Net Salaries & Wages	\$ 52,840,891	\$ 57,107,175	\$ 60,292,021	\$ 3,184,846
5000	ARB Board Members	2,432,264	3,081,000	3,081,000	0
5000	Contract & Seasonal Labor	0	-	-	0
5000	Shift Differential	0	-	-	0
5000	Overtime	418,786	703,751	737,001	33,250
5000	Part-time & Seasonal Wages	529,320	564,552	509,912	(54,640)
TOTAL SALARIES, WAGES & RELATED		\$ 56,221,261	\$ 61,456,478	\$ 64,619,934	\$ 3,163,456
EMPLOYEE BENEFITS & RELATED					
5100	Group Health Insurance	\$ 10,336,484	\$ 11,229,992	\$ 11,229,993	\$ 1
5100	Workers' Compensation Insurance	111,473	135,727	149,300	13,573
5100	Group Life & LTD Insurance	188,026	202,341	213,601	11,260
5100	Group Dental Insurance	282,678	322,236	322,237	1
5100	Group Vision Insurance	77,328	80,136	80,136	0
5100	Unemployment Insurance	71,241	251,638	251,638	0
5100	Retirement	9,022,852	9,816,296	10,362,731	546,435
5100	FICA Medicare	786,363	891,120	936,990	45,870
5100	Social Security	169,762	226,024	222,636	(3,388)
TOTAL EMPLOYEE BENEFITS & RELATED		\$ 21,046,207	\$ 23,155,510	\$ 23,769,262	\$ 613,752
OFFICE & FIELD OPERATIONS					
5200	Office Supplies	\$ 97,980	\$ 168,519	\$ 181,019	\$ 12,500
5200	Office Equipment Maintenance	6,209	52,650	52,200	(450)
5200	Communications Services	441,239	396,435	574,852	178,417
5200	Copier Leases	49,529	143,200	55,000	(88,200)
5200	Copier Supplies & Maintenance	86,098	114,350	114,350	0
5200	Mapping Reproduction & Supplies	0	3,250	3,250	0
5200	Public Notice Advertising	5,293	18,000	18,000	0
5200	Security Services	271,111	212,083	212,083	0
5200	Field Travel & Other Exp	325,009	461,242	466,437	5,195
5200	Appraisal Supplies	572	16,270	15,770	(500)
5200	Vehicle Gasoline & Maintenance	16,325	34,000	34,000	0
5200	Records Storage & Supplies	13,463	14,902	14,902	0
5200	Employee Recognition Activities	66,302	81,550	81,550	0
5200	Postage, Mailing, & Handling Svcs.	2,950,871	3,153,042	3,153,042	0
5200	Professional Registration & Dues	124,188	95,000	130,000	35,000
5200	Seminars & Other Tuition	329,865	453,990	404,670	(49,320)
5200	Education Travel & Expenses	304,544	379,105	399,370	20,265
5200	On-Line Subscriptions	516,679	530,417	621,182	90,765
5200	Printing, Forms, & Stationery	30,822	29,800	29,800	0
5200	Paper, Copier & Printer	40,793	65,000	65,000	0
TOTAL OFFICE & FIELD OPERATIONS		\$ 5,676,892	\$ 6,422,805	\$ 6,626,477	\$ 203,672
COMPUTER OPERATIONS					

2027 BUDGET WITH COMPARISONS
2026 BUDGET & 2025 ACTUAL

Account Number	Account Name	2025 ACTUAL	2026 BUDGET	2027 BUDGET	26/27 Incr/Dcr
5300	Minor Equipment-Office & Field Operatio	\$ 287,109	\$ 604,500	\$ 572,750	\$ (31,750)
5300	Minor Equipment-Infrastructure	221,107	524,000	280,000	(244,000)
5300	Hardware Maintenance & Support	516,738	587,500	528,500	(59,000)
5300	Software Maintenance & Support	1,567,219	1,784,100	1,908,600	124,500
5300	Computer Supplies	0	16,000	13,000	(3,000)
5300	Software Subscriptions	3,862,840	3,723,935	3,744,445	20,510
5300	Software Purchases	4,995	6,250	205,000	198,750
TOTAL COMPUTER OPERATIONS		\$ 6,460,008	\$ 7,246,285	\$ 7,252,295	\$ 6,010
PROFESSIONAL SERVICES					
5400	Financial Auditing	\$ 73,192	\$ 81,000	\$ 86,000	\$ 5,000
5410	Legal Services	12,220,226	11,983,967	11,983,967	0
5400	Arbitration Fees & Services	365,475	600,000	600,000	0
5410	State Office of Admin Hearings	0	5,000	5,000	0
5400	Appraisal Services	1,654,695	1,718,320	1,648,820	(69,500)
5400	Other Professional Services	2,958,153	2,495,000	3,251,140	756,140
5400	Election Services	1,000,000	1,000,000	4,000,000	3,000,000
		\$ 18,271,741	\$ 17,883,287	\$ 21,574,927	\$ 3,691,640
OFFICE SPACE, UTILITIES & RELATED					
5520	Office Space	\$ 125,061	\$ 132,678	\$ 145,000	\$ 12,322
5530	Utilities	476,407	502,000	502,000	0
5510	Building & Fixture Maintenance	1,739,678	1,570,043	1,664,043	94,000
5500	Casualty & Liability Insurance	302,751	382,183	382,183	0
TOTAL OFFICE SPACE, UTILITIES & RELATED		\$ 2,628,848	\$ 2,586,904	\$ 2,693,226	\$ 106,322
FIXED ASSETS PURCHASES					
5700	Capital Purchases	\$ 519,693	\$ 75,000	\$ 75,000	\$ -
TOTAL FIXED ASSETS PURCHASES		\$ 519,693	\$ 75,000	\$ 75,000	\$ -
TOTAL BUDGET		\$110,824,650	\$118,826,269	\$126,611,121	\$ 7,784,852

TEXAS PROPERTY TAX CODE SECTION

The following schedules are provided pursuant to Section 6.06(a) of the Texas Property Tax Code:

Schedule of Positions

Schedule of Appraisal Review Board Members

Salary Schedule and Provisions

General Provisions

Employee Benefits Schedule – General & Special Provisions

Appraisal Review Board Provisions

Capital Expenditures

2027 Estimated Cost Allocation to Taxing Units

Schedule of Appraisal District Positions - 2027 Budget

Position	Salary Grade	Number of Positions
Accounting Specialist I	P1	1
Accounting Specialist II	P1	2
Accounting Specialist III	P1	2
Accounts Examiner I	P2	3
Accounts Examiner II	P2	1
Accounts Examiner III	P2	1
Accounts Examiner IV	P2	1
ACIO - Applications	M	1
ACIO - Sys & Infra	M	1
ACIO - Systems & Tech Solutions	T	1
Admin Assist - TLO	A	2
Admin Assist II - ASSD	A	1
Admin Assist II - CPD	A	1
Admin Assist II - RPD	A	1
Admin Assistant II - BIPD	A	1
Admin Assistant II - COMM	A	1
Admin Assistant II - CPD	A	1
Admin Assistant II - IAD	A	1
Admin Assistant II - LD	A	1
Admin Assistant III - OCA	A	1
Admin Tech I - Doc Cont	A	3
Admin Tech I - Mailroom	A	1
Admin Tech II - Act Res	A	1
Admin Tech II - CPD	A	4
Admin Tech II - Doc Cont	A	1
Admin Tech III - Ag	A	1
Admin Tech III - CPD	A	4
Admin Tech III - JURIS	A	1
Admin Tech III - Mailroom	A	2
Admin Tech IV - BIPD	A	1
Admin Tech IV - JURIS	A	1
Admin Tech Spec I - Agent	A	1
Admin Tech Spec I - BIPD	A	2
Admin Tech Spec I - New Sub	A	5
Admin Tech Spec I - Owner Res	A	4
Admin Tech Spec I - Prob Res	A	3
Admin Tech Spec I - Protest	A	2
Admin Tech Spec I - RAD	A	2
Admin Tech Spec II - Act Res	A	5
Admin Tech Spec II - BIPD	A	6
Admin Tech Spec II - New Sub	A	1
Admin Tech Spec II - Owner Res	A	4
Admin Tech Spec II - Prob Res	A	1
Admin Tech Spec II - Protest	A	1
Admin Tech Spec II - RAD	A	2
Admin Tech Spec III - Act Res	A	1
Admin Tech Spec III - Agent	A	2
Admin Tech Spec III - BIPD	A	5
Admin Tech Spec III - New Sub	A	3
Admin Tech Spec III - Owner Res	A	3
Admin Tech Spec III - Prob Res	A	1
Admin Tech Spec III - Protest	A	3
Admin Tech Spec III - RAD	A	3

Schedule of Appraisal District Positions - 2027 Budget

Position	Salary Grade	Number of Positions
Admin Tech Spec IV - Agent	A	1
Admin Tech Spec IV - BIPD	A	3
Admin Tech Spec IV - New Sub	A	1
Admin Tech Spec IV - Owner Res	A	2
Admin Tech Spec IV - Prob Res	A	1
Admin Tech Spec IV - Protest	A	1
Admin Tech Spec V - BIPD	A	1
Admin Tech Spec V - Owner Res	A	1
Admin Tech Spec V - Prob Res	A	2
Admin Tech V - Mailroom	A	1
Administrator I - Benefits	P2	1
Administrator I - COMM	P2	1
Administrator I - HRMS	P2	1
Administrator I - S - ARB Ops	S	1
Administrator II - COMM	P2	1
Administrator II - DL	P2	1
Administrator II - IAD Ops	P2	1
Administrator II - Systems	T	1
Administrator III - COMM	P2	1
Administrator III - Database	T	1
Administrator III - HRMS	S	1
Administrator III - S -Payroll	S	1
Administrator III - Systems	T	2
Advisor II - Talent Development	P2	1
Advisor III - IT	P2	1
Advisor IV - IAD	P2	1
Analyst I - Applications	T	1
Analyst II - GIS	T	2
Analyst II - Software	T	3
Analyst II - Tech Supp	T	1
Analyst III - GIS	T	2
Analyst III - IT	T	1
Analyst III - Software	T	3
Analyst IV - GIS	T	1
Analyst IV - Software	T	1
Appraiser I - BIPD	P2	8
Appraiser I - CPD	P2	3
Appraiser I - Exemptions	P2	2
Appraiser I - RPD	P2	44
Appraiser II - BIPD	P2	3
Appraiser II - CPD	P2	4
Appraiser II - RPD	P2	15
Appraiser III - BIPD	P2	5
Appraiser III - CPD	P2	10
Appraiser III - Exemptions	P2	3
Appraiser III - RPD	P2	5
Appraiser IV - BIPD	P2	4
Appraiser IV - CPD	P2	5
Appraiser IV - CPD - Ag	P2	3
Appraiser IV - Exemptions	P2	1
Appraiser IV - RAD - Arb	P2	13
Appraiser IV - RPD	P2	15
Appraiser IV - RPD - Act Res	P2	9

Schedule of Appraisal District Positions - 2027 Budget

Position	Salary Grade	Number of Positions
Assoc Chief Appraiser - Appr Ops	E	1
Assoc Chief Appraiser - BIPD	E	1
Assoc Chief Appraiser - CPD	E	1
Assoc Chief Appraiser - RAD	E	1
Assoc Chief Appraiser - RPD	E	1
Captain	S	1
Chief Appraiser	E	1
Chief Communications Officer	E	1
Chief Financial Officer	E	1
Chief Human Resources Officer	E	1
Chief Information Officer	E	1
Chief Legal Officer	E	1
Chief of Hearings	E	1
COMM Specialist IV	P1	1
Consulting Appraiser I	P2	9
Consulting Appraiser II	P2	2
Consulting Appraiser III	P2	3
Controller	M	1
Controller - Assist	M	1
Coordinator I - ARB Hearings	P1	1
Coordinator I - ARB Ops	P1	1
Coordinator I - HRMS	P1	1
Coordinator I - Talent Development	P1	2
Coordinator II - ARB Support	P1	1
Coordinator II - HR	P1	1
Coordinator II - JURIS	P1	1
Coordinator III - PIA	P1	1
Coordinator IV - JURIS	P1	2
Corporal	P1	3
Cust Serv Res Spec I - COMM	A	4
Cust Serv Res Spec I	A	2
Cust Serv Res Spec II - COMM	A	2
Cust Serv Res Spec III - COMM	A	1
Cust Serv Spec I - ARB Hearings	A	5
Cust Serv Spec I - ARB Support	A	5
Cust Serv Spec I - CS Ctr	A	18
Cust Serv Spec I - CS Intake	A	6
Cust Serv Spec II - ARB Hearings	A	1
Cust Serv Spec II - ARB Support	A	5
Cust Serv Spec II - CS Ctr	A	10
Cust Serv Spec II - CS Intake	A	3
Cust Serv Spec III - ARB Hearings	A	2
Cust Serv Spec III - ARB Support	A	2
Cust Serv Spec III - CS Ctr	A	3
Cust Serv Spec IV - CS Ctr	A	2
Cust Serv Spec V - CS Ctr	A	3
Cust Serv Spec V - CS Intake	A	1
Deputy Chief Appraiser - Appraisal & Security	E	1
Deputy Chief Appraiser - Compliance	E	1
Deputy Chief Appraiser - Appeals	E	1
Deputy Taxpayer Liaison Officer	M	1
Developer II - Bus Intel	T	1
Developer II - Software	T	5

Schedule of Appraisal District Positions - 2027 Budget

Position	Salary Grade	Number of Positions
Developer III - Application Support	T	1
Developer III - Software	T	3
Developer IV - Software	T	1
Director - ASD JCD	E	1
Director Sr - IAD	E	1
Doc Cont - Specialist II	P1	1
Engineer II - Info Security	T	1
Engineer III - Network	T	1
Engineer IV - Network	T	1
Executive Assistant I	A	1
Executive Assistant II	A	1
Exemptions Specialist I	A	14
Exemptions Specialist II	A	3
Exemptions Specialist III	A	4
Exemptions Specialist IV	A	2
Exemptions Specialist V	A	3
GIS - Specialist I	T	2
GIS - Specialist II	T	5
GIS - Specialist III	T	3
GIS - Specialist IV	T	1
HR Generalist II	P2	1
Internal Auditor III	P2	1
Legal Counsel I	P2	3
Legal Counsel II	P2	6
Legal Counsel IV	P2	2
Legal Specialist I	P1	2
Legal Specialist II	P1	2
Legal Specialist IV	P1	1
Lieutenant	S	1
Manager - Acct Maint	M	1
Manager - Agricultural	M	1
Manager - App Dev	M	1
Manager - ARB Hearings	M	1
Manager - ARB Support	M	1
Manager - Arbitration	M	1
Manager - BIPD	M	1
Manager - BIPD Valuation	M	5
Manager - CPD	M	1
Manager - CPD - Field	M	1
Manager - CPD - Valuation	M	3
Manager - Cust Serv	M	1
Manager - Exemptions	M	1
Manager - Finance	M	1
Manager - HR Programs	M	1
Manager - Lit - Consulting	M	1
Manager - Lit - Testifying	M	1
Manager - PIA	M	1
Manager - Purchasing	M	1
Manager - Records Retention	M	1
Manager - RPD - Act Res	M	2
Manager - RPD - Field	M	2
Manager - RPD - Valuation	M	3
Manager - Sys Supp	M	1

Schedule of Appraisal District Positions - 2027 Budget

Position	Salary Grade	Number of Positions
Manager App Supp	M	1
Manager eBank	M	1
Manager Sr - ASSD	M	1
Manager Sr - BIPD - Field	M	1
Manager Sr - BIPD Valuation	M	1
Manager Sr - CPD - Field	M	1
Manager Sr - CPD - Valuation	M	1
Manager Sr - GIS	M	1
Manager Sr - HR	M	1
Manager Sr - JURIS	M	1
Manager Sr - Litigation	M	1
Manager Sr - RPD - Act Res	M	1
Manager Sr - RPD - Field	M	1
Manager Sr - RPD - Valuation	M	1
Manager Sr - Security	M	1
Manager Sr - Talent Development	M	1
Manager, ARB Ops	M	1
Managing Legal Counsel	M	1
Paralegal II	P1	4
Payroll Specialist II	P1	1
PIA Specialist I	A	1
PIA Specialist III	A	2
Project Analyst I - AOPS	P2	2
Project Analyst II	P2	1
Project Analyst II - AOPS	P2	2
Project Analyst II - CPD	P2	1
Project Analyst II - RAD	P2	1
Project Analyst III - AOPS	P2	1
Project Analyst III - CPD	P2	1
Project Analyst III - IAD	P2	1
Project Analyst IV - AOPS	P2	1
Project Analyst IV - BIPD	P2	1
Project Manager III - IT	P2	1
Purchasing Specialist II	P1	1
Purchasing Specialist III	P1	1
Recruiter I	P2	1
Recruiter III	P2	1
Research Associate I - Lit - Res	P2	2
Research Associate II - Arb	P2	1
Research Associate II - RPD	P2	2
Research Associate III - Lit - Res	P2	3
Research Associate III - RPD	P2	2
RIM Specialist I	A	3
RIM Specialist III	A	1
RIM Specialist IV	A	1
Security Officer I	P1	5
Security Officer II	P1	2
Supervisor - Arbitration	S	1
Supervisor - BIPD	S	2
Supervisor - BIPD - Field	S	2
Supervisor - CPD - Field	S	3
Supervisor - CS Ctr	S	3
Supervisor - CS Intake	S	1

Schedule of Appraisal District Positions - 2027 Budget

Position	Salary Grade	Number of Positions
Supervisor - Doc Cont	S	1
Supervisor - Exemptions	S	3
Supervisor - GIS	S	1
Supervisor - New Sub	S	1
Supervisor - Owner Res	S	1
Supervisor - Paralegal	S	1
Supervisor - Prob Res	S	1
Supervisor - Protest	S	1
Supervisor - RAD	S	1
Supervisor - RPD - Field	S	9
Supervisor - Shared Serv	S	1
Supervisor Sr - RPD - Field	S	4
Tech Supp - Specialist I	T	3
Tech Supp - Specialist II	T	1
Tech Supp - Specialist III	T	3
Technologist II - COMM	P2	1
Testifying Appraiser I	P2	4
Testifying Appraiser II	P2	6
Testifying Appraiser III	P2	3
Val Analyst I - BIPD	P2	12
Val Analyst II - BIPD	P2	8
Val Analyst II - CPD	P2	7
Val Analyst II - RPD	P2	8
Val Analyst III - BIPD	P2	6
Val Analyst III - CPD	P2	7
Val Analyst III - RPD	P2	6
Val Analyst III- CPD	P2	1
Val Analyst IV - BIPD	P2	8
Val Analyst IV - CPD	P2	9
Val Analyst IV - RPD	P2	7
Val Analyst V - BIPD	P2	1
Val Analyst V - CPD	P2	3
Val Analyst V - RPD	P2	1
		742

SCHEDULE OF APPRAISAL REVIEW BOARD MEMBERS
2027 BUDGET

Position	Salary Group	Number of Positions
ARB Member	per diem	<u>190</u>
TOTAL		190

2027 SALARY SCHEDULE AND PROVISIONS

A. Classified Positions Salary Schedule.

Group Name	Group	Minimum	Maximum
Administrative	A	\$33,184	\$112,761
Para-professional	P1	\$42,904	\$117,127
Professional	P2	\$54,158	\$206,090
Technical	T	\$43,350	\$230,186
Supervisor	S	\$62,123	\$133,928
Manager	M	\$81,384	\$184,822
Executive	E	\$108,018	\$490,540

- B. It is expressly provided that the chief appraiser is authorized to grant salary adjustment increases to district employees according to the district's guidelines under the Salary Adjustment Program. The maximum shall not exceed the amount specifically budgeted as "Allowance for Salary Adjustments".
- C. The chief appraiser is authorized to award quality service incentives, disbursed as a single payment, to employees according to the district's guidelines under the Quality Service Incentive Program.
1. This is in recognition of the employee's high level of performance, which must be supported by documentation;
 2. Funding for such incentives will be made only from the overall limits specified under Paragraph C, above; and,
 3. A quality service incentive is a one-time payment and does not increase the salary level for the following year.
- D. The chief appraiser is authorized to award a quality service incentive, and a salary adjustment increase concurrently.
- E. The chief appraiser may authorize additional salary adjustments according to the district's guidelines under the Salary Adjustment Program. A salary adjustment may be warranted when there are changes to an employee's duties and responsibilities, whether or not such changes result in title change, promotion/progression, to address pay equity, or in response to market conditions.
- F. The chief appraiser may substitute other classified position titles for those listed in this Schedule of Positions when the chief appraiser finds that such reclassifications are necessary for effective performance of the district's responsibilities. The chief appraiser is further authorized to reassign an employee serving in a classified position to another classified position or to move the employee to another salary within the employee's salary grade as necessary to maintain desirable salary relationships.

- G. Professional Development Program. The chief appraiser is authorized to award achievement pay according to the district's guidelines under the Professional Development Program.
- H. TDLR Career Ladder Program. The chief appraiser is authorized to promote staff upon reaching levels I, II, III and IV Property Tax Professional Appraiser designations with the Texas Department of Licensing and Regulation (TDLR) and satisfaction of such other requirements as the chief appraiser may impose according to the district's guidelines under the Career Ladder Program.
- I. The chief appraiser is authorized to pay a full-time employee who is a state approved instructor a stipend if the employee teaches state certification courses during a calendar year per the Instructor Stipend Program.
- J. The chief appraiser is authorized to pay salaried exempt employees straight time for compensatory time worked during periods when paid leave is restricted or when the chief appraiser finds it essential for effective performance of critical functions.
- K. The chief appraiser is authorized to pay vacation or compensatory leave hours or both, in excess of the maximum hours that carry over to the next year, limited to unspent budgeted funds.
- L. The chief appraiser is authorized to pay a full-time employee a stipend of up to \$500 for translation services per calendar year to ensure quality services to the limited English proficient populations.

GENERAL PROVISIONS

A. Mileage Allowance.

1. Use of Privately Owned Vehicles. Employees, board members, or persons assigned to the district by another agency under contract who use their privately owned vehicles on official district business are authorized reimbursement at the rate authorized by the Internal Revenue Service as the standard mileage deduction rate (currently \$0.725/mile for 2026).
2. Idling Allowance. Appraisers performing as group leaders, or who are assigned to pre-review, review and quality control functions are authorized an "idling allowance" of \$1.00 per hour in addition to reimbursement for actual mileage as provided in the district's appraisal manual.

B. Expense Allowance. The following listed positions are authorized an expense allowance in lieu of a vehicle allowance, in-district mileage, and incidental in-district expenses at the monthly rate indicated:

Chief Appraiser	\$1,500
Deputy Chief Appraiser	\$ 650

C. Uniform Cleaning Reimbursement. Commissioned security officers who are required to regularly wear district-provided uniforms are entitled to reimbursement for the actual cost of professional uniform cleaning in an amount not to exceed \$45.00 per month.

D. Personal Device Allowance. In lieu of providing a district-owned cellular phone to an employee whose duties require it, the chief appraiser is authorized to pay a monthly cellular phone allowance as follows: \$10 to \$45 per month, depending on the number of minutes of business use projected, for basic cellular service, and an additional \$15 to \$45 per month for data services if the chief appraiser determines that data services are appropriate. An employee who receives a cellular phone allowance under this provision must, at his or her own expense, obtain equipment and cellular services meeting minimum specifications that are approved by the chief appraiser or his designee. The equipment and service must be in working order at all times during the period for which an allowance is paid. The total amount paid under this provision may not exceed the amount allocated in this budget for cellular phone and data services.

E. Travel Expenses.

1. Non-overnight Travel.

- a. The chief appraiser, a member of the board of directors, a district employee, or a person assigned to the district by another agency under contract who has been designated to represent the chief appraiser or a board member, or a district employee who is traveling with the chief appraiser or a board member may receive reimbursement of actual expenses for meals when traveling outside the district's boundaries. The meal receipts must be attached to the travel expense report if the amount claimed for a meal exceeds \$20.00.

- b. Other employees may be reimbursed for meal expenses incurred on a day the employee conducts official business outside the district's boundaries for no fewer than six consecutive hours on the day the expenses are incurred in an amount not to exceed \$80 per day. However, the maximum reimbursement for breakfast may not exceed \$20.00, exceed \$22 for lunch, or exceed \$33 for dinner. Meal receipts must be attached to the travel expense report if the amount claimed for a meal exceeds \$20.00.

2. Overnight Travel.

- a. An employee may be reimbursed on a per diem basis for each day of travel not to exceed the maximum meals and lodging rates based on the federal travel regulations issued by the United States General Services Administration. In lieu of being reimbursed on a per diem basis, a person may elect to be reimbursed in the manner provided for in subsection 2.b. of this section.
- b. Employees and members of the board of directors who elect to do so, may be reimbursed for actual expenses of lodging at a commercial lodging establishment and an allowance for meals in an amount not to exceed the maximum per diem allowance authorized for that locality in the current federal travel regulations unless the chief appraiser determines, in advance of the travel, that local conditions necessitate a change in the lodging rate for a particular location. An employee may reduce the maximum meal reimbursement rate for a locality and use the reduction to increase the maximum lodging reimbursement rate for the locality, and may also be reimbursed for authorized incidental expenses. In calculating the applicable meal allowance for a particular locality, the amounts allowed for the first and last day of travel are reduced to 50% of the daily federal rate if the person begins travel after 1 p.m. on the first day or returns and ends travel before 1 p.m. on the last day.
- c. The chief appraiser, a district employee who is traveling with the chief appraiser or as an official representative of the chief appraiser may receive reimbursement for the actual expenses for meals, lodging, and incidental expenses authorized by this section not to exceed twice the maximum per diem allowance authorized for that locality in the current federal travel regulations.
- d. A person authorized to be reimbursed for overnight travel expenses may receive reimbursement for the person's actual expenses for meals and lodging when traveling outside the continental United States.
- e. Persons who are authorized to claim actual expenses and elect to do so must provide lodging and meal receipts with their travel expense report. An employee who claims expenses on a per diem basis must submit lodging receipts with the travel expense report.
- f. Allowable incidental expenses include taxes levied on lodging, taxi fare, airport limousine service, airport or other parking charges, and business-related telephone calls and/or reasonable internet connection charges. Receipts for incidental expenses must be attached to the travel expense report.

3. Transportation Expenses.

- a. Employees and board members who travel outside the district by personal auto will be reimbursed for mileage at the same rate used for in-district mileage. Travel must be by the most direct route. If two or more employees are attending the same business function, they should travel together if possible to minimize mileage expense. A person's total mileage reimbursement for a trip may not exceed the cost of round trip air travel by coach or economy class. The chief appraiser may require an employee traveling outside the district to use a district-owned vehicle instead of the employee's personal vehicle or other form of conveyance.
 - b. Persons who travel by air must fly coach or economy class. All flight arrangements should be made by the employee.
4. Purchase of Alcoholic Beverages Prohibited. A person who travels on official business may not claim reimbursement from district funds for the purchase of alcoholic beverages.
5. Completion of Travel Expense Reports. After completion of authorized out-of-district travel, the person may not be reimbursed for travel expenses until the person submits a written travel report on the form prescribed by the chief appraiser. The form must clearly outline the official purpose of the travel and summarize, on a daily basis, the duties performed and expenses incurred or per diem claimed.
- F. Reappropriations. Monies received by the district as payment for copying charges are reappropriated to the district to offset the cost of making such copies. Monies received by the district under a Grant or Interlocal Contract are appropriated to the district to pay the cost of conducting the activity or activities authorized by such Grant or Contract. To the extent penalties may be imposed under any section of the Tax Code, penalty monies actually received are reappropriated to the district to offset the cost of operations, less any amounts required by law to be remitted to the appropriate taxing units.
- G. Employee Recognition Activities. There is appropriated the sum of \$81,550 to be used for service awards and other employee recognition activities as approved by the board of directors.
- H. General Counsel. Pursuant to §6.05(j), Property Tax Code, the board may employ a general counsel to the district to serve at the will of the board. The general counsel shall provide counsel directly to the board and perform other duties and responsibilities as determined by the board. The general counsel is entitled to compensation as authorized by the board and funds are provided in Account 5410 - Legal Services.

EMPLOYEE BENEFITS SCHEDULE
GENERAL & SPECIAL PROVISIONS

- A. Health, Dental and Vision Benefits. The district provides health, dental and vision benefits for all full-time regular employees. New employees are covered on the first day of the month following a 30-day waiting period. Under the district's Flexible Benefits Plan, employees may select from a variety of coverage, but must select basic health coverage. The cost of coverage selections under the plan, which exceeds the provided allowance, is borne by the employee. The board of directors determines the amount of the allowance for employees and retirees when health, dental and vision contracts are renewed near the end of the year. Eligible retirees may continue coverage under the district's health plan until age 65 or eligible for Medicare. Retirees eligible for Medicare may enroll in a Medicare Supplement Plan offered by the Texas Association of Counties.
- B. Life and Disability Insurance. The district also provides life and disability insurance to all full-time regular employees. The cost of life and disability insurance for the employee is paid by the district. Employees may purchase additional life, accidental death and AFLAC insurance for themselves and their dependents under the Flexible Benefits Plan. Retirees are not eligible for coverage under the life and disability plans.
- C. Texas County & District Retirement System (TCDRS). This budget provides funding for the employee retirement plan. The employee contribution rate is 7% of salary and the district contribution rate is composed of a TCDRS actuarial determination plus an amount for an annuitant COLA if authorized by the board of directors, and the supplemental death benefit component. The TCDRS Supplemental Death Benefits Fund provides for a lump-sum death benefit payment to the beneficiary of a deceased employee-member equal to a year's salary in addition to a return of the deceased's personal deposits and interest earnings or a Deferred Service Retirement pension benefit. Upon the death of a retired member, the beneficiary is provided a lump-sum payment equal to \$5,000.
- D. Workers' Compensation Insurance. All full-time regular and part-time employees, members of the board of directors, and appraisal review board members are protected with workers' compensation insurance. This budget provides coverage through participation in the Texas Municipal League Intergovernmental Risk Pool.
- E. Unemployment Insurance. The district provides unemployment insurance for all district employees.
- F. Social Security. District employees do not participate in the federal Old Age, Survivors, and Disability Insurance (OASDI) program. Part-time employees who are not members of the Texas County & District Retirement System are required to contribute to Social Security. This budget provides for the employer's matching amount.
- G. Federal Medicare Coverage. Most district employees participate in the Medicare portion of the Federal Insurance Contribution Act (Social Security). Employees contribute to this program at a rate of 1.45% of wages paid. Funding is provided in this budget for the employer's matching amount.

- H. Longevity Pay. All full-time regular employees, beginning with the first pay period after their first year of service with the district, are entitled to longevity pay calculated on the basis of \$5.00 per month per year of service, not to exceed \$150.00 per month. Employees returning to employment with the district after a break in service of less than five years are not entitled to longevity pay until after completing one year of continuous service. After the one-year waiting period, the employee's prior service of whole years is included in the calculation of longevity pay.
- I. Sick Leave. All full-time regular employees are entitled to sick leave subject to the following conditions:
1. An employee will earn sick leave entitlement beginning with the first day of employment with the district and ending on the last day of duty. Sick leave entitlement shall be earned at the rate of 3.6920 hours per regular pay period, not to exceed 12 days per year, and shall accumulate with the unused amount of such leave carried forward each pay period. Unpaid time does not earn sick leave.
 2. Sick leave may be taken any time after accrual, subject to the terms set forth in the district's sick leave policy.
 3. An employee who resigns, is dismissed, or separated from district employment may not be paid for unused sick leave, but the estate of a district employee who dies while employed by the district shall be paid one-half of the employee's unused sick leave, or for 80 hours of sick leave, whichever is less.
- J. Employee Vacations. All full-time regular employees are entitled to vacation leave. Such entitlement is calculated on 26 pay periods per year in accordance with the following schedule:

<u>Years of District Service</u>	<u>Hours Earned Per Pay Period</u>	<u>Maximum Hours That Carry Over To Next Year</u>
First 2 years	3.23	168
2 to under 5 years	3.69	288
5 to under 10 years	4.15	324
10 to under 15 years	4.61	360
15 to under 20 years	5.53	432
20 to under 25 years	6.46	504
25 to under 30 years	7.38	576
30 or more years	8.30	647

The chief appraiser may authorize additional unpaid vacation leave as a supplement to vacation with pay. An employee who resigns, is dismissed, or separated from district employment is entitled to be paid for all vacation time duly accrued at the time of separation. For an employee who has a break in service, total HCAD employment is calculated in the same manner as with longevity pay. After a one-year waiting period, the employee's prior service of whole years is included in the calculation of vacation hours.

The chief appraiser may grant vacation accrual to an experienced full-time employee hired at the level of manager or above according to the district's guidelines on Vacation Accrual for Experienced New Employees. This is granted to new employees with minimum 10+ years of proven relevant professional years of experience after

satisfactorily completing one year of service. This does not apply to temporary, part-time or seasonal employees.

K. Emergency Leave.

1. The chief appraiser may grant emergency leave of up to three working days to a full-time regular employee because of a death of the employee's spouse, parent, step-parent, child, step-child, brother, sister, grandparent, grandchild, spouse's parent, spouse's children, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law or daughter-in-law. The chief appraiser may grant leave for any other purpose that justifies emergency leave.
2. The Chief Appraiser may grant paid emergency leave of up to fourteen work days per occurrence for an emergency leave as a result of a pandemic illness or an event declared a disaster.

L. Other Paid Leaves. Full-time regular employees of the district are entitled to paid leaves for holidays, military duty, and jury duty in accordance with the district's policy on such leaves.

APPRAISAL REVIEW BOARD PROVISIONS

The Appraisal Review Board of Harris County (ARB) is authorized by Section 6.41 of the Texas Property Tax Code as an entity separate from the Harris Central Appraisal District. The Code contains provisions about the separation of the two entities, and requirements to fund certain activities of the appraisal review board. ARB members are not employees of the district and are not eligible for appointment to the ARB if ever employed by the district. Other restrictions apply.

A. Appraisal Review Board Member Per Diem and Duties and Per Diem of ARB Officers.

1. ARB members are compensated at a flat per diem rate for each full day or half day of service on the appraisal review board that equals or exceeds eight hours, exclusive of lunch. A full day is defined as greater than four hours, exclusive of lunch. A half day is defined as less than four hours, exclusive of lunch. ARB members attending ARB meetings will receive half day per diem. The per diem rate for such members shall be paid as follows:

Years of Board Service	Full Day Per Diem	Half Day Per Diem
Tier 1 - 1st or 2nd Year	\$189 per full day	\$95 per half day
Tier 1 - ALG Leader	\$200 per full day	\$100 per half day
Tier 2 - 3rd or 4th Year	\$205 per full day	\$103 per half day
Tier 2 - ALG Leader	\$215 per full day	\$108 per half day
Tier 3 - 5th Year or more	\$226 per full day	\$112 per half day
Tier 3 - ALG Leader	\$236 per full day	\$118 per half day

The board of directors may provide a per diem of up to \$252 per full day for the chairman and \$242 for the secretary of the ARB. Service shall mean sitting as a member of a panel, participating at a meeting of the full board, or attending training required by law or approved by the board of directors. The board of directors may provide that service for an officer or member of the ARB includes such other activities as the board may prescribe. The chairman of the appraisal review board determines panel and training schedules for ARB members in consultation with the ARB administrator.

2. A member must serve more than four hours, exclusive of lunch, and be discharged for the day by ARB Support personnel or by the ARB Executive office to receive the full day per diem. It is anticipated that members will serve the time required to properly discharge their obligations. For service of four hours or less, a member shall receive the half day per diem. Regardless of the number of hours served in excess of eight in a 24-hour period, a member will not be compensated at more than the full day per diem rate specified above.

- B. Appropriation for ARB Member Per Diem and Related Items
1. Appropriation for ARB member per diem compensation is \$3,081,000.
 2. Appropriation for ARB member coverage for Unemployment Insurance is \$51,300.
 3. Appropriation for the matching portion of OASDI and FICA, is \$235,697.
- C. Appropriation for Appraisal Review Board Attorney. The Appraisal Review Board shall use the services of the county attorney for legal counsel. In the event the county attorney is unable or declines to represent the board in a lawsuit to which the board is made a party, the board may employ and compensate private counsel, subject to a total appropriation of \$5,000.
- D. Appropriation for Clerical Assistance. The appraisal office provides clerical assistance to the appraisal review board, including assisting the board with the scheduling and arranging of hearings. The appropriation for clerical assistance appears elsewhere in this budget.
- E. Appropriation for Texas Comptroller ARB Training. The Property Tax Code provides for the Texas State Comptroller to provide mandatory training of ARB members. The amount of \$10,000 is appropriated for that purpose.
- F. Appropriation for TALCB Licensed Appraiser Instruction. The ARB may contract with a Texas Appraiser Licensing and Certification Board (TALCB) licensed appraiser to instruct the members of the appraisal review board on valuation methodology if an appropriation for the instruction is provided. The amount of \$3,500 is appropriated for that purpose.
- G. A member of the board of directors, the chief appraiser, or any other employee of the district may not communicate with a member of the appraisal review board about a course provided by the Comptroller or any other matter presented or discussed in training. In addition, the Property Tax Code prohibits communication with the appraisal review board by an officer or employee of a taxing unit or by an attorney who represents or whose law firm represents the appraisal district or a taxing unit that participates in the appraisal district.

2027 CAPITAL EXPENDITURES

ORG	ACCT	ITEM	QTY	NEW (N) REPL (R)	UNIT COST	TOTAL COST
8005	5700	Servers, High End	3	R	25,000	75,000
						<u>\$75,000</u>

2027 ESTIMATED COST ALLOCATION TO TAXING UNITS

The Harris Central Appraisal District is funded by the taxing units it serves. As provided in Section 6.06(d), Tax Code, "(E)ach taxing unit participating in the district is allocated a portion of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year."

Section 6.06(d), Tax Code, requires "(E)ach taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect." It has been the practice of the Harris Central Appraisal District to invoice the taxing units for their quarterly payments approximately 45 days prior to the due date. Since the first quarter billing for 2027 will be prepared and delivered on or about November 15, 2026, and before the time some 2026 tax rates have been determined or received, the first quarter 2027 will be invoiced using incomplete information. The second quarter invoice will reflect the necessary corrections.

This estimate is prepared in May 2026 using 2025 tax rates and levies.

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
									125,611,121
<u>SCHOOL DISTRICTS</u>									
001	HOUSTON ISD	2025	231,009,184,966	\$ 0.88	2,028,953,672	78,978,603	1,949,975,069	0.1318383416	16,560,364
002	DEER PARK ISD	2025	13,138,129,905	1.14	149,630,161	1,307,766	148,322,395	0.0100281172	1,259,643
003	WALLER ISD	2025	5,412,427,993	1.06	57,512,460	254,438	57,258,022	0.0038712304	486,270
004	CYPRESS FAIRBANKS ISD	2025	71,385,760,531	1.07	761,614,679	16,792,772	744,821,907	0.0503576105	6,325,476
005	CROSBY ISD	2025	3,386,342,104	1.22	41,452,214	1,647,177	39,805,037	0.0026912293	338,048
006	CHANNELVIEW ISD	2025	6,123,951,276	0.96	58,894,039	1,114,689	57,779,350	0.0039064775	490,697
007	NEW CANEY ISD	2025	63,822,227	1.26	801,097	41,412	759,685	0.0000513625	6,452
008	ALIEF ISD	2025	18,408,646,807	1.01	185,411,891	8,785,733	176,626,158	0.0119417423	1,500,016
009	ALDINE ISD	2025	31,115,142,383	1.03	321,730,572	7,082,143	314,648,429	0.0212734654	2,672,184
015	GALENA PARK ISD	2025	11,389,901,265	1.25	142,362,376	458,022	141,904,354	0.0095941917	1,205,137
016	GOOSE CREEK ISD	2025	13,524,923,288	1.07	144,716,679	1,079,294	143,637,385	0.0097113624	1,219,855
017	KLEIN ISD	2025	28,084,090,942	1.01	284,182,916	9,371,105	274,811,811	0.0185801008	2,333,867
018	HUMBLE ISD	2025	21,573,903,874	1.11	238,434,786	7,744,179	230,690,607	0.0155970543	1,959,163
019	KATY ISD	2025	32,801,388,724	1.12	366,424,313	2,658,440	363,765,873	0.0245943090	3,089,319
020	LA PORTE ISD	2025	15,178,529,067	1.06	161,514,728	1,304,748	160,209,980	0.0108318401	1,360,600
021	PASADENA ISD	2025	18,688,803,906	1.17	219,070,159	15,524,913	203,545,246	0.0137617491	1,728,629
023	SHELDON ISD	2025	7,318,330,292	1.26	91,859,682	441,518	91,418,164	0.0061808068	776,378
024	SPRING ISD	2025	18,811,125,324	1.14	213,863,684	4,175,055	209,688,629	0.0141771049	1,780,802
025	SPRING BRANCH ISD	2025	43,201,211,896	1.02	441,991,599	29,661,376	412,330,223	0.0278777579	3,501,756
026	TOMBALL ISD	2025	16,732,359,253	1.06	177,848,247	9,514,385	168,333,862	0.0113810979	1,429,592
027	CLEAR CREEK ISD	2025	20,596,007,148	0.97	199,575,309	10,988,326	188,586,983	0.0127504169	1,601,594
028	DAYTON ISD	2025	44,526,593	0.96	426,209	737	425,472	0.0000287663	3,613
029	PEARLAND ISD	2025	234,444,176	1.14	2,660,941	689,090	1,971,851	0.0001333174	16,746
030	HUFFMAN ISD	2025	1,968,250,687	1.06	20,936,283	1,604,187	19,332,096	0.0013070482	164,180
031	STAFFORD MSD	2025	10,230,923	1.00	102,526	4,945	97,581	0.0000065975	829
<u>COUNTY-WIDE UNITS</u>									
040	HARRIS COUNTY	2025	679,766,235,385	0.38	2,589,637,450	0	2,589,637,450	0.1750860881	21,992,760
041	HARRIS COUNTY FLOOD CONTROL	2025	665,498,661,090	0.05	330,486,635	0	330,486,635	0.0223442907	2,806,691
042	PORT OF HOUSTON AUTHORITY	2025	665,370,577,968	0.01	39,256,864	0	39,256,864	0.0026541672	333,393
043	HARRIS COUNTY HOSPITAL DIST	2025	665,598,983,473	0.19	1,248,730,253	0	1,248,730,253	0.0844269900	10,604,969
044	HARRIS COUNTY DPT OF EDUCATION	2025	680,115,002,646	0.00	32,631,918	0	32,631,918	0.0022062528	277,130
<u>COLLEGE DISTRICTS</u>									
045	LONE STAR COLLEGE SYSTEM DISTRICT	2025	239,383,088,520	0.11	253,746,074	6,483,222	247,262,852	0.0167175083	2,099,905
046	LEE JR COLLEGE DISTRICT	2025	15,191,668,815	0.19	28,417,536	172,916	28,244,620	0.0019096264	239,870
047	SAN JACINTO COMMUNITY COLLEGE DISTRICT	2025	86,821,856,062	0.15	134,239,613	0	134,239,613	0.0090759765	1,140,044
048	HOUSTON COMMUNITY COLLEGE SYSTEM	2025	276,602,046,457	0.10	273,288,354	0	273,288,354	0.0184770995	2,320,929
<u>CITIES</u>									
051	CITY OF BAYTOWN	2025	6,405,890,007	0.70	44,715,034	292,696	44,422,338	0.0030034063	377,261
052	CITY OF BELLAIRE	2025	6,031,262,094	0.42	25,174,488	0	25,174,488	0.0017020539	213,797

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
053	CITY OF BUNKER VILLAGE	2025	2,963,128,855	0.27	8,030,079	0	8,030,079	0.0005429158	68,196
054	CITY OF DEER PARK	2025	4,678,958,738	0.72	33,688,503	1,822,528	31,865,975	0.0021544672	270,625
055	CITY OF HEDWIG VILLAGE	2025	1,494,979,583	0.34	5,028,125	0	5,028,125	0.0003399529	42,702
056	CITY OF EL LAGO	2025	363,398,234	0.46	1,659,313	0	1,659,313	0.0001121866	14,092
057	CITY OF GALENA PARK	2025	1,010,938,812	0.94	9,482,808	0	9,482,808	0.0006411352	80,534
058	CITY OF FRIENDSWOOD	2025	1,101,709,375	0.51	5,664,681	584,202	5,080,479	0.0003434926	43,146
059	CITY OF PEARLAND	2025	2,183,930,014	0.63	13,758,759	941,232	12,817,527	0.0008665965	108,854
060	CITY OF HILSHIRE VILLAGE	2025	364,453,699	0.53	1,928,784	0	1,928,784	0.0001304056	16,380
061	CITY OF HOUSTON	2025	328,063,121,022	0.52	1,703,270,918	0	1,703,270,918	0.1151586072	14,465,202
062	CITY OF HUMBLE	2025	3,186,049,976	0.26	8,225,457	0	8,225,457	0.0005561254	69,856
063	CITY OF KATY	2025	1,570,505,706	0.43	6,674,649	0	6,674,649	0.0004512748	56,685
064	CITY OF MISSOURI CITY	2025	731,758,607	0.57	4,177,061	0	4,177,061	0.0002824122	35,474
065	CITY OF HUNTERS CREEK VILLAGE	2025	3,859,567,620	0.21	7,918,443	0	7,918,443	0.0005353681	67,248
066	CITY OF JACINTO CITY	2025	736,043,197	0.60	4,441,609	0	4,441,609	0.0003002984	37,721
067	CITY OF LEAGUE CITY	2025	251,970,493	0.36	916,039	98,816	817,223	0.0000552527	6,940
070	CITY OF JERSEY VILLAGE	2025	1,470,525,355	0.81	11,979,267	0	11,979,267	0.0008099215	101,735
071	CITY OF LA PORTE	2025	5,873,028,641	0.71	41,698,503	1,365,493	40,333,010	0.0027269257	342,532
072	CITY OF MORGANS POINT	2025	622,086,229	0.93	5,797,769	1,078	5,796,691	0.0003919159	49,229
073	CITY OF NASSAU BAY	2025	868,320,497	0.67	5,822,080	0	5,822,080	0.0003936324	49,445
074	CITY OF PASADENA	2025	16,316,126,371	0.47	75,965,600	179,453	75,786,147	0.0051239219	643,622
075	CITY OF PINEY POINT VILLAGE	2025	3,446,932,327	0.26	8,794,503	0	8,794,503	0.0005945987	74,688
076	CITY OF SEABROOK	2025	2,059,163,496	0.46	9,557,649	73,618	9,484,031	0.0006412179	80,544
077	CITY OF SHOREACRES	2025	180,780,792	0.85	1,536,872	115,437	1,421,435	0.0000961036	12,072
078	CITY OF SOUTH HOUSTON	2025	1,308,067,795	0.57	7,450,218	28,486	7,421,732	0.0005017853	63,030
079	CITY OF SOUTHSIDE PLACE	2025	1,175,968,710	0.34	4,008,830	0	4,008,830	0.0002710381	34,045
080	CITY OF SPRING VALLEY	2025	1,841,835,207	0.40	7,275,249	0	7,275,249	0.0004918816	61,786
082	CITY OF TAYLOR LAKE VILLAGE	2025	726,674,060	0.23	1,666,264	0	1,666,264	0.0001126566	14,151
083	CITY OF TOMBALL	2025	3,907,051,651	0.34	13,320,702	0	13,320,702	0.0009006163	113,127
084	CITY OF WEBSTER	2025	3,250,148,670	0.37	12,060,002	4,686	12,055,316	0.0008150632	102,381
085	CITY OF WEST UNIVERSITY PLACE	2025	8,977,765,207	0.23	20,598,674	0	20,598,674	0.0013926819	174,936
086	CITY OF WALLER	2025	448,064,842	0.45	2,000,161	0	2,000,161	0.0001352314	16,987
SPECIAL DISTRICTS									
011	LAGO BELLO MUD 1A	2025	59,721,954	1.50	895,829	0	895,829	0.0000605672	7,608
013	HARRIS COUNTY MUD 491	2025	208,592,694	1.00	2,085,927	0	2,085,927	0.0001410301	17,715
014	HARRIS COUNTY MUD 493	2025	132,535,511	1.00	1,325,355	0	1,325,355	0.0000896076	11,256
022	SE REGIONAL MGMT DIST DA 1	2025	53,796,243	0.25	134,491	0	134,491	0.0000090930	1,142
050	HARRIS COUNTY MUD 165 (DA 2)	2025	825,066,528	0.58	4,785,386	0	4,785,386	0.0003235412	40,640
087	HC MUD 560	2025	29,698,386	1.50	445,476	0	445,476	0.0000301188	3,783
090	HC MUD 575	2025	291,850,795	0.60	1,751,105	0	1,751,105	0.0001183927	14,871
091	HC MUD 477	2025	92,747,585	1.50	1,391,214	0	1,391,214	0.0000940604	11,815
096	HC MUD 82 (DEFINED AREA 1)	2025	470,219,183	0.30	1,410,658	0	1,410,658	0.0000953750	11,980

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
100	HC MUD 421	2025	439,089,083	1.15	5,049,524	0	5,049,524	0.0003413997	42,884
101	ADDICKS UD	2025	651,086,780	0.49	3,190,325	0	3,190,325	0.0002156987	27,094
105	HC MUD 264	2025	380,464,594	0.37	1,417,992	0	1,417,992	0.0000958708	12,042
106	HC MUD 502	2025	1,094,795,723	0.77	8,429,927	0	8,429,927	0.0005699496	71,592
108	HC MUD 255	2025	270,629,748	0.22	595,115	0	595,115	0.0000402359	5,054
110	BAKER ROAD MUD	2025	358,119,822	0.28	999,154	0	999,154	0.0000675531	8,485
111	BAMMEL UD	2025	390,681,755	0.43	1,679,932	0	1,679,932	0.0001135807	14,267
112	BARKER-CYPRESS MUD	2025	643,386,827	0.67	4,336,427	0	4,336,427	0.0002931870	36,828
115	HC MUD 499	2025	209,806,425	0.76	1,594,529	0	1,594,529	0.0001078065	13,542
116	BEECHNUT MUD	2025	107,346,674	0.51	547,468	0	547,468	0.0000370145	4,649
117	BILMA PUD	2025	717,691,732	0.44	3,157,844	0	3,157,844	0.0002135027	26,818
118	BISSONNET MUD	2025	640,373,502	0.49	3,105,811	0	3,105,811	0.0002099847	26,376
120	WEST RANCH MGMT DIST	2025	0	0.20	0	0	0	0.0000000000	0
121	BRIDGESTONE MUD	2025	2,368,528,712	0.49	11,605,791	0	11,605,791	0.0007846707	98,563
124	BAYBROOK MUD 1	2025	718,815,572	1.11	7,978,853	0	7,978,853	0.0005394524	67,761
125	THE WOODLANDS TOWNSHIP	2025	4,928,097,432	0.17	8,446,759	0	8,446,759	0.0005710877	71,735
128	HC MUD 250	2025	100,335,199	0.92	923,084	0	923,084	0.0000624100	7,839
129	HC MUD 276	2025	534,999,600	0.42	2,220,248	0	2,220,248	0.0001501116	18,856
131	CNP UD	2025	922,247,997	0.29	2,674,519	0	2,674,519	0.0001808250	22,714
134	CASTLEWOOD MUD	2025	372,238,739	0.41	1,526,179	0	1,526,179	0.0001031854	12,961
135	CEDAR BAYOU PARK UD	2025	44,080,723	0.08	36,653	0	36,653	0.0000024781	311
136	CHARTERWOOD MUD	2025	586,669,149	0.33	1,906,675	0	1,906,675	0.0001289108	16,193
137	CHELFORD CITY MUD	2025	316,069,308	0.31	989,297	0	989,297	0.0000668866	8,402
138	CHELFORD ONE MUD	2025	350,779,306	0.46	1,613,585	0	1,613,585	0.0001090949	13,704
139	CHIMNEY HILL MUD	2025	571,173,454	0.57	3,255,689	0	3,255,689	0.0002201180	27,649
140	CIMARRON MUD	2025	1,500,285,647	0.28	4,125,786	0	4,125,786	0.0002789455	35,039
141	CLAY ROAD MUD	2025	341,499,532	0.54	1,837,267	0	1,837,267	0.0001242181	15,603
142	CLEAR LAKE CITY WA	2025	8,118,835,456	0.25	20,297,089	0	20,297,089	0.0013722917	172,375
145	CORNERSTONES MUD	2025	528,947,419	0.23	1,229,803	0	1,229,803	0.0000831473	10,444
146	CROSBY MUD	2025	594,405,350	0.28	1,664,335	0	1,664,335	0.0001125261	14,135
147	CY-CHAMP PUD	2025	945,569,419	0.35	3,309,493	0	3,309,493	0.0002237557	28,106
148	CYPRESS CREEK UD	2025	287,377,619	0.39	1,129,394	0	1,129,394	0.0000763586	9,591
149	CYPRESS FOREST PUD	2025	970,291,735	0.25	2,396,621	0	2,396,621	0.0001620362	20,354
150	CYPRESS HILL MUD 1	2025	1,415,181,045	0.51	7,217,423	0	7,217,423	0.0004879719	61,295
151	CYPRESS KLEIN UD	2025	392,191,432	0.10	403,957	0	403,957	0.0000273116	3,431
152	CYPRESSWOOD UD	2025	297,777,603	0.31	920,133	0	920,133	0.0000622104	7,814
153	CAMFIELD MUD	2025	31,304,917	0.50	156,525	0	156,525	0.0000105827	1,329
154	LOWER KIRBY PEARLAND MGMT DIST	2025	675,787,400	0.70	4,730,512	0	4,730,512	0.0003198312	40,174
155	HC MUD 403	2025	121,386,342	0.00	0	0	0	0.0000000000	0
156	HC MUD 278	2025	836,774,346	0.68	5,690,066	0	5,690,066	0.0003847069	48,323
159	HC MUD 290	2025	1,003,364,045	0.67	6,722,539	0	6,722,539	0.0004545127	57,092

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
161	MEADOWHILL REGNL MUD	2025	1,109,339,847	0.55	6,112,463	0	6,112,463	0.0004132653	51,911
162	DOWDELL PUD	2025	1,364,439,461	0.66	9,005,300	0	9,005,300	0.0006088508	76,478
163	EL DORADO UD	2025	230,433,267	0.39	898,690	0	898,690	0.0000607607	7,632
164	EMERALD FOREST UD	2025	823,581,194	0.62	5,065,024	0	5,065,024	0.0003424476	43,015
165	ENCANTO REAL UD	2025	498,011,795	0.74	3,685,287	0	3,685,287	0.0002491633	31,298
170	HC MUD 286	2025	276,448,978	0.10	276,449	0	276,449	0.0000186908	2,348
171	FALLBROOK UD	2025	466,811,269	0.23	1,073,666	0	1,073,666	0.0000725909	9,118
172	FAULKLEY-GULLY MUD	2025	978,870,220	0.33	3,269,427	0	3,269,427	0.0002210468	27,766
174	FOREST HILLS MUD	2025	234,146,648	0.88	2,060,491	0	2,060,491	0.0001393104	17,499
175	FOUNTAINHEAD MUD	2025	444,703,771	0.42	1,876,650	0	1,876,650	0.0001268808	15,938
176	FRY ROAD MUD	2025	380,898,574	0.33	1,250,300	0	1,250,300	0.0000845331	10,618
177	HC MUD 415	2025	78,969,605	0.72	568,581	0	568,581	0.0000384419	4,829
178	HC ID 18	2025	2,586,773,319	0.68	17,590,059	0	17,590,059	0.0011892686	149,385
179	HC MUD 304	2025	534,990,046	0.64	3,423,936	0	3,423,936	0.0002314932	29,078
180	HC MUD 275	2025	141,806,055	0.45	638,127	0	638,127	0.0000431439	5,419
182	GRANT ROAD PUD	2025	600,927,931	0.44	2,644,083	0	2,644,083	0.0001787672	22,455
183	GREENWOOD UD	2025	509,634,613	0.73	3,694,851	0	3,694,851	0.0002498099	31,379
185	GREEN TRAILS MUD	2025	410,662,074	0.26	1,061,972	0	1,061,972	0.0000718002	9,019
186	GREENS PARKWAY MUD	2025	1,088,586,269	0.25	2,721,466	0	2,721,466	0.0001839991	23,112
187	HC MUD 287	2025	968,091,233	0.92	8,906,439	0	8,906,439	0.0006021668	75,639
189	HC MUD 489	2025	2,008,568,692	0.91	18,277,975	0	18,277,975	0.0012357788	155,228
190	HC MUD 284	2025	384,668,291	0.68	2,596,511	0	2,596,511	0.0001755508	22,051
193	HC MUD 285	2025	1,075,900,808	0.54	5,809,864	0	5,809,864	0.0003928065	49,341
195	HC MUD 273	2025	56,344,726	0.80	450,758	0	450,758	0.0000304759	3,828
197	HC MUD 401	2025	510,349,401	0.78	3,955,208	0	3,955,208	0.0002674127	33,590
200	HC FWSD 1A	2025	143,383,502	0.00	0	0	0	0.0000000000	0
205	HC MUD 321	2025	737,153,893	0.85	6,265,808	0	6,265,808	0.0004236330	53,213
206	HC FWSD 6	2025	824,723,403	0.17	1,413,988	0	1,413,988	0.0000956001	12,008
207	HC MUD 282	2025	454,107,380	0.57	2,588,412	0	2,588,412	0.0001750032	21,982
208	HC MUD 316	2025	167,145,774	0.43	718,727	0	718,727	0.0000485933	6,104
213	HC MUD 322	2025	516,003,929	0.35	1,780,214	0	1,780,214	0.0001203608	15,119
220	HC MUD 342	2025	324,278,663	0.56	1,806,232	0	1,806,232	0.0001221198	15,340
222	HC MUD 344	2025	535,253,863	0.59	3,131,235	0	3,131,235	0.0002117036	26,592
224	HC MUD 345	2025	768,216,928	0.15	1,182,286	0	1,182,286	0.0000799347	10,041
225	HC MUD 346	2025	168,709,649	0.10	168,710	0	168,710	0.0000114065	1,433
227	HC FWSD 27	2025	158,415,919	0.48	766,733	0	766,733	0.0000518390	6,512
228	HC MUD 404	2025	177,266,090	0.76	1,338,359	0	1,338,359	0.0000904868	11,366
229	HC MUD 412	2025	447,913,244	0.68	3,045,810	0	3,045,810	0.0002059280	25,867
230	HC MUD 407	2025	147,667,709	0.31	457,770	0	457,770	0.0000309500	3,888
231	HC MUD 405	2025	53,504,820	1.17	626,006	0	626,006	0.0000423244	5,316
232	HC MUD 433	2025	1,093,496,684	0.85	9,267,384	0	9,267,384	0.0006265703	78,704

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
234	HC MUD 451	2025	200,445,283	0.90	1,804,008	0	1,804,008	0.0001219695	15,321
235	HC MUD 459	2025	261,589,766	0.53	1,386,426	0	1,386,426	0.0000937366	11,774
236	HC MUD 416	2025	471,538,169	0.65	3,064,998	0	3,064,998	0.0002072253	26,030
237	HC MUD 434	2025	456,198,609	1.02	4,653,226	0	4,653,226	0.0003146059	39,518
238	HC MUD 439	2025	174,297,288	0.80	1,394,378	0	1,394,378	0.0000942743	11,842
241	HC MUD 460	2025	658,400,859	0.74	4,872,166	0	4,872,166	0.0003294085	41,377
242	HC MUD 450	2025	395,539,574	0.51	2,017,252	0	2,017,252	0.0001363870	17,132
243	HC MUD 480	2025	375,736,666	0.87	3,268,909	0	3,268,909	0.0002210118	27,762
244	PEARLAND MUNICIPAL MGMT 1	2025	34,508,072	0.00	0	0	0	0.0000000000	0
246	H C MUD 432	2025	654,092,359	1.06	6,933,379	0	6,933,379	0.0004687676	58,882
247	HC FWSD 47	2025	268,616,758	0.66	1,760,783	0	1,760,783	0.0001190470	14,954
248	HC MUD 481	2025	328,546,646	0.88	2,874,783	0	2,874,783	0.0001943649	24,414
249	HC MUD 406	2025	1,153,501,652	0.72	8,305,212	0	8,305,212	0.0005615176	70,533
251	HC FWSD 51	2025	913,278,394	0.12	1,095,934	0	1,095,934	0.0000740964	9,307
252	CHAMPIONS MUD	2025	487,141,730	0.33	1,583,211	0	1,583,211	0.0001070413	13,446
253	BRAZORIA COUNTY MUD 18	2025	374,892,798	0.18	674,807	0	674,807	0.0000456239	5,731
254	KINGS MANOR MUD	2025	106,459,262	0.53	564,234	0	564,234	0.0000381480	4,792
255	H C MUD 501	2025	1,143,969,250	0.60	6,831,784	0	6,831,784	0.0004618988	58,020
256	HARRIS BRAZORIA COUNTIES MUD 509	2025	513,294,830	0.67	3,439,075	0	3,439,075	0.0002325168	29,207
257	H C MUD 500	2025	205,076,228	0.85	1,743,148	0	1,743,148	0.0001178547	14,804
258	HC FWSD 58	2025	232,528,835	0.57	1,313,788	0	1,313,788	0.0000888256	11,157
261	HC FWSD 61	2025	1,621,632,855	0.26	4,216,245	0	4,216,245	0.0002850615	35,807
264	HC ID 1	2025	6,661,352,784	0.14	9,555,711	0	9,555,711	0.0006460642	81,153
276	HC MUD 396	2025	555,270,436	0.39	2,137,791	0	2,137,791	0.0001445366	18,155
301	HC MUD 1	2025	1,526,313,904	0.57	8,699,989	0	8,699,989	0.0005882086	73,886
305	HC MUD 5	2025	374,974,660	0.75	2,812,310	0	2,812,310	0.0001901410	23,884
306	HC MUD 6	2025	304,197,447	0.37	1,137,698	0	1,137,698	0.0000769201	9,662
308	HC MUD 8	2025	288,323,813	0.23	674,678	0	674,678	0.0000456152	5,730
311	HC MUD 11	2025	303,808,115	0.70	2,111,466	0	2,111,466	0.0001427568	17,932
313	CLEAR BROOK CITY MUD	2025	1,618,525,593	0.49	7,930,775	0	7,930,775	0.0005362018	67,353
316	HC MUD 16	2025	257,106,675	0.57	1,457,795	0	1,457,795	0.0000985619	12,380
318	HC MUD 18	2025	466,434,229	0.31	1,434,285	0	1,434,285	0.0000969724	12,181
319	HC MUD 494	2025	321,555,254	0.94	3,006,542	0	3,006,542	0.0002032731	25,533
321	HC MUD 461	2025	605,074,821	0.70	4,235,524	0	4,235,524	0.0002863649	35,971
323	HC MUD 23	2025	302,793,282	0.39	1,189,978	0	1,189,978	0.0000804547	10,106
324	HC MUD 24	2025	1,333,626,033	0.35	4,707,700	0	4,707,700	0.0003182889	39,981
325	HC MUD 25	2025	88,480,428	0.81	716,691	0	716,691	0.0000484557	6,087
326	HC MUD 26	2025	1,270,717,453	0.64	8,069,056	0	8,069,056	0.0005455511	68,527
327	HARRIS - WALLER COUNTIES MUD 2	2025	72,095,191	0.65	468,619	0	468,619	0.0000316835	3,980
331	HC MUD 529	2025	280,298,787	0.44	1,233,315	0	1,233,315	0.0000833848	10,474
332	HC MUD 449	2025	897,364,683	0.94	8,435,228	0	8,435,228	0.0005703081	71,637

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
333	HC MUD 33	2025	403,342,875	0.56	2,258,720	0	2,258,720	0.0001527127	19,182
334	HC WCID 159	2025	1,583,172,780	0.42	6,570,167	0	6,570,167	0.0004442108	55,798
336	HC MUD 36	2025	1,083,210,675	0.10	1,083,211	0	1,083,211	0.0000732362	9,199
337	HC MUD 504	2025	942,482,701	1.05	9,896,068	0	9,896,068	0.0006690758	84,043
338	HC ID 12	2025	53,475,417	0.55	296,162	0	296,162	0.0000200236	2,515
339	HC MUD 530	2025	400,593,177	1.10	4,406,525	0	4,406,525	0.0002979264	37,423
340	HC MUD 531	2025	373,141,019	0.95	3,544,840	0	3,544,840	0.0002396676	30,105
341	PEARLAND MUNICIPAL MGMT 2	2025	28,040,701	0.07	18,501	0	18,501	0.0000012509	157
342	HC MUD 422	2025	293,051,442	1.40	4,102,720	0	4,102,720	0.0002773860	34,843
343	HC MUD 43	2025	476,908,433	0.55	2,601,240	0	2,601,240	0.0001758705	22,091
344	HC MUD 44	2025	239,337,151	0.28	670,144	0	670,144	0.0000453086	5,691
345	HC ID 18 (DA 1)	2025	1,455,686,756	0.27	3,930,354	0	3,930,354	0.0002657323	33,379
346	HC MUD 46	2025	355,919,445	0.32	1,138,942	0	1,138,942	0.0000770042	9,673
347	NORTHAMPTON MUD (DA)	2025	209,435,185	0.60	1,246,139	0	1,246,139	0.0000842518	10,583
348	HC MUD 48	2025	56,723,073	0.41	232,268	0	232,268	0.0000157037	1,973
349	HC MUD 49	2025	944,979,410	0.83	7,843,329	0	7,843,329	0.0005302896	66,610
350	HC MUD 50	2025	287,428,610	0.93	2,661,589	0	2,661,589	0.0001799508	22,604
351	HC WCID 161	2025	552,933,299	0.68	3,759,946	0	3,759,946	0.0002542110	31,932
353	HC MUD 53	2025	1,331,331,840	0.24	3,195,196	0	3,195,196	0.0002160281	27,136
354	HARRIS - WALLER COUNTIES MUD 3	2025	8,146	0.88	72	0	72	0.0000000049	1
355	HC MUD 55	2025	1,480,602,991	0.40	5,922,412	0	5,922,412	0.0004004159	50,297
356	HC MUD 495	2025	1,076,076,183	1.00	10,760,762	0	10,760,762	0.0007275380	91,387
357	INTERCONTINENTAL MUD	2025	85,078,372	1.25	1,063,480	0	1,063,480	0.0000719022	9,032
358	HC MUD 58	2025	112,040,188	0.62	691,288	0	691,288	0.0000467382	5,871
359	HC MUD 537	2025	391,466,447	0.49	1,918,186	0	1,918,186	0.0001296891	16,290
360	HC MUD 319	2025	777,504,825	1.20	9,330,058	0	9,330,058	0.0006308077	79,236
361	HC MUD 61	2025	591,857,676	0.43	2,544,988	0	2,544,988	0.0001720673	21,614
362	HC MUD 62	2025	414,701,322	0.52	2,156,447	0	2,156,447	0.0001457980	18,314
363	HC MUD 063	2025	647,374,475	0.03	194,212	0	194,212	0.0000131307	1,649
364	HC MUD 64	2025	507,569,040	0.47	2,375,423	0	2,375,423	0.0001606030	20,174
365	HC MUD 65	2025	640,005,475	0.44	2,816,024	0	2,816,024	0.0001903921	23,915
366	GENERATION PARK MGMT DIST	2025	1,436,063,891	1.33	19,099,650	0	19,099,650	0.0012913325	162,206
368	HC ID 15	2025	243,923,286	1.25	3,049,041	0	3,049,041	0.0002061465	25,894
369	HC MUD 69	2025	317,873,019	0.33	1,036,425	0	1,036,425	0.0000700730	8,802
370	HC MUD 70	2025	513,171,550	0.48	2,463,223	0	2,463,223	0.0001665392	20,919
371	HC MUD 71	2025	1,326,680,207	0.73	9,618,432	0	9,618,432	0.0006503048	81,686
372	HC MUD 438	2025	227,035,072	0.45	1,021,658	0	1,021,658	0.0000690746	8,677
374	HC MUD 213A	2025	433,344,077	1.38	5,980,148	0	5,980,148	0.0004043194	50,787
375	HC MUD 213B	2025	120,287,526	0.75	902,156	0	902,156	0.0000609950	7,662
376	HC MUD 457	2025	862,034,813	1.42	12,204,689	0	12,204,689	0.0008251623	103,650
378	HC MUD 458	2025	158,324,682	1.20	1,899,896	0	1,899,896	0.0001284525	16,135

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
379	HC MUD 381	2025	271,360,108	0.39	1,058,304	0	1,058,304	0.0000715522	8,988
381	HC MUD 81	2025	883,442,072	0.25	2,208,605	0	2,208,605	0.0001493244	18,757
382	HC MUD 82	2025	1,635,320,425	0.68	11,038,413	0	11,038,413	0.0007463101	93,745
383	HC MUD 383	2025	964,896,112	0.53	5,065,705	0	5,065,705	0.0003424937	43,021
384	HC MUD 397	2025	572,512,472	0.42	2,404,552	0	2,404,552	0.0001625724	20,421
385	HC MUD 399	2025	270,514,085	0.70	1,893,599	0	1,893,599	0.0001280267	16,082
386	HC MUD 86	2025	378,262,458	0.59	2,235,531	0	2,235,531	0.0001511449	18,985
387	HC MUD 391	2025	963,958,006	0.76	7,277,883	0	7,277,883	0.0004920596	61,808
388	HC MUD 393	2025	312,067,147	0.37	1,154,648	0	1,154,648	0.0000780661	9,806
389	HC MUD 400	2025	1,245,165,698	0.55	6,848,411	0	6,848,411	0.0004630229	58,161
392	HC MUD 411	2025	181,258,792	0.43	779,413	0	779,413	0.0000526963	6,619
394	HC MUD 410	2025	464,030,405	0.51	2,366,555	0	2,366,555	0.0001600034	20,098
395	HARRIS-MONTGOMERY CO MUD 386	2025	4,719,011,618	0.43	20,291,750	0	20,291,750	0.0013719307	172,330
396	HC MUD 96	2025	523,538,801	0.57	2,978,936	0	2,978,936	0.0002014067	25,299
399	HC MUD 420	2025	201,896,636	1.01	2,039,156	0	2,039,156	0.0001378679	17,318
400	HC RID 1	2025	203,806,000	0.19	387,231	0	387,231	0.0000261808	3,289
402	HC MUD 102	2025	788,096,738	0.41	3,231,197	0	3,231,197	0.0002184621	27,441
404	HC MUD 104	2025	475,215,998	0.33	1,584,888	0	1,584,888	0.0001071547	13,460
405	HC MUD 105	2025	1,299,722,184	0.61	7,928,305	0	7,928,305	0.0005360348	67,332
406	HC MUD 106	2025	487,597,147	0.74	3,608,219	0	3,608,219	0.0002439527	30,643
408	BAUER LANDING WCID	2025	363,174,483	0.65	2,360,634	0	2,360,634	0.0001596031	20,048
409	HC MUD 109	2025	955,628,961	0.44	4,156,986	0	4,156,986	0.0002810550	35,304
410	SOUTHEAST REGIONAL MANAGEMENT DIST	2025	283,793,898	1.23	3,490,665	0	3,490,665	0.0002360048	29,645
411	HC MUD 536	2025	666,673,208	1.30	8,666,752	0	8,666,752	0.0005859615	73,603
412	DOWDELL PUD (DA)	2025	135,270,934	0.38	514,030	0	514,030	0.0000347537	4,365
413	HC MUD 525	2025	85,343,705	1.35	1,152,140	0	1,152,140	0.0000778965	9,785
414	HC MUD 542	2025	364,759,997	1.07	3,902,932	0	3,902,932	0.0002638783	33,146
416	HC MUD 503	2025	251,222,279	1.50	3,768,334	0	3,768,334	0.0002547781	32,003
417	INTERCONTINENTAL CROSSING MUD	2025	293,054,667	0.71	2,066,035	0	2,066,035	0.0001396852	17,546
418	HC MUD 118	2025	449,711,636	0.42	1,866,303	0	1,866,303	0.0001261813	15,850
419	HC MUD 119	2025	362,516,651	0.54	1,961,215	0	1,961,215	0.0001325983	16,656
420	HC MUD 120	2025	783,412,655	0.40	3,133,651	0	3,133,651	0.0002118670	26,613
421	THE WOODLANDS ROAD UD 1	2025	45,130,082	0.05	22,565	0	22,565	0.0000015256	192
422	HC MUD 122	2025	230,532,030	0.49	1,129,607	0	1,129,607	0.0000763730	9,593
424	HC ID 13	2025	9,222,636	1.00	92,226	0	92,226	0.0000062354	783
425	HC ID 14	2025	454,003,777	1.35	6,129,051	0	6,129,051	0.0004143868	52,052
427	HC MUD 127	2025	602,014,576	0.45	2,703,045	0	2,703,045	0.0001827536	22,956
428	SAINT GEORGE PLACE MGMT DISTRICT	2025	454,563,128	0.12	522,748	0	522,748	0.0000353431	4,439
429	HC ID 23	2025	189,810,015	0.25	474,525	0	474,525	0.0000320828	4,030
430	HC MUD 130	2025	677,565,557	0.31	2,100,453	0	2,100,453	0.0001420122	17,838
431	HC MUD 552	2025	353,329,572	0.75	2,649,972	0	2,649,972	0.0001791653	22,505

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
432	HC MUD 132	2025	871,866,659	0.07	599,583	0	599,583	0.0000405380	5,092
433	HC MUD 423	2025	452,345,247	1.35	6,106,661	0	6,106,661	0.0004128730	51,861
435	HC MUD 551	2025	114,788,051	1.14	1,308,584	0	1,308,584	0.0000884737	11,113
436	HC MUD 136	2025	367,179,480	0.16	569,128	0	569,128	0.0000384789	4,833
438	NEWPORT MUD (DA) 1	2025	64,233,593	0.74	476,742	0	476,742	0.0000322327	4,049
441	HC MUD 538	2025	218,093,810	1.30	2,835,220	0	2,835,220	0.0001916900	24,078
442	HC MUD 473	2025	182,681,693	0.80	1,461,454	0	1,461,454	0.0000988093	12,412
443	HC FWSD 48	2025	3,742,198	1.50	56,133	0	56,133	0.0000037952	477
444	HC MUD 144	2025	244,571,447	0.46	1,125,029	0	1,125,029	0.0000760635	9,554
447	HC MUD 147	2025	216,204,672	0.43	923,929	0	923,929	0.0000624671	7,847
448	HC MUD 148	2025	393,997,200	0.74	2,915,579	0	2,915,579	0.0001971231	24,761
449	HC MUD 149	2025	308,035,992	0.64	1,962,189	0	1,962,189	0.0001326641	16,664
450	HC MUD 150	2025	505,627,063	0.45	2,275,322	0	2,275,322	0.0001538351	19,323
451	HC MUD 151	2025	838,198,722	0.30	2,497,832	0	2,497,832	0.0001688791	21,213
452	HC MUD 152	2025	781,262,464	0.24	1,875,030	0	1,875,030	0.0001267713	15,924
453	HC MUD 153	2025	1,109,406,726	0.39	4,343,327	0	4,343,327	0.0002936535	36,886
454	HC MUD 154	2025	723,587,258	0.54	3,907,371	0	3,907,371	0.0002641784	33,184
455	HC MUD 155	2025	233,949,386	0.65	1,520,671	0	1,520,671	0.0001028130	12,914
456	HC MUD 156	2025	332,705,111	0.63	2,096,042	0	2,096,042	0.0001417140	17,801
457	HC MUD 157	2025	1,187,992,034	0.52	6,141,919	0	6,141,919	0.0004152568	52,161
458	HC MUD 158	2025	624,499,301	0.36	2,248,197	0	2,248,197	0.0001520012	19,093
460	HC MUD 518	2025	111,387,422	0.85	946,793	0	946,793	0.0000640129	8,041
462	HC MUD 162	2025	278,250,210	0.40	1,099,088	0	1,099,088	0.0000743096	9,334
463	HC MUD 163	2025	506,367,515	0.15	756,716	0	756,716	0.0000511618	6,426
464	BRAZORIA MUD 23	2025	0	0.36	0	0	0	0.0000000000	0
465	HC MUD 165	2025	3,976,225,894	0.82	32,605,052	0	32,605,052	0.0022044364	276,902
466	HC MUD 166	2025	388,437,155	0.57	2,214,092	0	2,214,092	0.0001496954	18,803
467	HC MUD 167	2025	1,246,453,832	0.84	10,470,212	0	10,470,212	0.0007078939	88,919
468	HC MUD 168	2025	724,527,805	0.38	2,753,206	0	2,753,206	0.0001861450	23,382
470	HC MUD 170	2025	157,463,502	0.38	598,361	0	598,361	0.0000404554	5,082
471	HC MUD 171	2025	112,791,207	1.39	1,567,798	0	1,567,798	0.0001059993	13,315
472	HC MUD 172	2025	538,594,467	0.58	3,123,848	0	3,123,848	0.0002112042	26,530
473	HC MUD 173	2025	537,755,373	0.37	1,987,651	0	1,987,651	0.0001343856	16,880
474	HC MUD 565	2025	201,225,796	1.40	2,817,161	0	2,817,161	0.0001904690	23,925
476	HC MUD 561	2025	286,670,935	0.78	2,236,033	0	2,236,033	0.0001511788	18,990
478	HC MUD 558	2025	533,313,754	1.21	6,453,096	0	6,453,096	0.0004362956	54,804
479	HC MUD 179	2025	282,717,695	0.22	609,155	0	609,155	0.0000411851	5,173
480	HC MUD 180	2025	393,736,673	0.85	3,334,950	0	3,334,950	0.0002254769	28,322
482	HC MUD 182	2025	148,872,595	0.45	669,927	0	669,927	0.0000452940	5,689
483	HC MUD 183	2025	383,893,339	0.45	1,745,179	0	1,745,179	0.0001179920	14,821
484	HC MUD 382	2025	278,469,580	0.37	1,030,337	0	1,030,337	0.0000696614	8,750

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
485	HC MUD 185	2025	138,094,863	0.25	345,237	0	345,237	0.0000233416	2,932
486	HC MUD 186	2025	450,374,874	0.18	819,187	0	819,187	0.0000553855	6,957
487	HC MUD 465	2025	221,440,397	1.45	3,210,886	0	3,210,886	0.0002170889	27,269
488	HC MUD 188	2025	522,273,841	0.41	2,141,323	0	2,141,323	0.0001447754	18,185
489	HC MUD 189	2025	411,094,214	0.62	2,548,784	0	2,548,784	0.0001723240	21,646
490	HC MUD 390	2025	897,625,067	0.67	5,989,852	0	5,989,852	0.0004049755	50,869
491	HC MUD 191	2025	480,224,297	0.22	1,032,482	0	1,032,482	0.0000698064	8,768
493	HC MUD 389	2025	284,268,215	0.66	1,876,170	0	1,876,170	0.0001268484	15,934
496	HC MUD 196	2025	857,327,557	0.48	4,115,172	0	4,115,172	0.0002782279	34,949
498	HC MUD 418	2025	82,051,864	1.00	820,519	0	820,519	0.0000554755	6,968
500	HC MUD 200	2025	500,621,908	0.72	3,604,478	0	3,604,478	0.0002436997	30,611
501	HC MUD 374	2025	744,645,252	0.52	3,872,155	0	3,872,155	0.0002617975	32,885
502	HC MUD 202	2025	320,532,059	0.85	2,724,523	0	2,724,523	0.0001842057	23,138
504	HC MUD 371	2025	440,864,223	0.70	3,064,006	0	3,064,006	0.0002071583	26,021
505	HC MUD 205	2025	112,583,739	0.57	641,727	0	641,727	0.0000433873	5,450
506	HC MUD 419	2025	1,761,123,447	0.79	13,912,875	0	13,912,875	0.0009406532	118,157
507	HC MUD 468	2025	935,486,989	0.45	4,162,917	0	4,162,917	0.0002814559	35,354
508	HC MUD 208	2025	364,055,694	0.36	1,310,600	0	1,310,600	0.0000886100	11,130
509	HC MUD 372	2025	973,816,627	0.10	1,019,099	0	1,019,099	0.0000689016	8,655
510	HC MUD 373	2025	243,251,959	0.05	126,491	0	126,491	0.0000085521	1,074
511	HC MUD 211	2025	104,251,374	0.36	375,305	0	375,305	0.0000253745	3,187
514	HC MUD 220	2025	256,384,614	0.62	1,589,585	0	1,589,585	0.0001074723	13,500
515	HC MUD 215	2025	68,505,230	0.72	493,238	0	493,238	0.0000333480	4,189
516	HC MUD 216	2025	386,169,983	0.45	1,718,456	0	1,718,456	0.0001161853	14,594
517	HC MUD 217	2025	189,961,796	0.65	1,234,752	0	1,234,752	0.0000834819	10,486
519	HC MUD 341	2025	445,445,379	0.32	1,403,153	0	1,403,153	0.0000948676	11,916
520	HC MUD 370	2025	988,868,642	0.29	2,867,719	0	2,867,719	0.0001938873	24,354
521	HC MUD 221	2025	517,478,611	0.30	1,567,960	0	1,567,960	0.0001060102	13,316
522	HC MUD 222	2025	622,529,436	0.24	1,494,071	0	1,494,071	0.0001010145	12,689
524	HC MUD 354	2025	857,501,729	0.28	2,358,130	0	2,358,130	0.0001594338	20,027
525	HC MUD 355	2025	912,206,680	0.00	0	0	0	0.0000000000	0
526	HC MUD 367	2025	913,659,555	0.36	3,289,174	0	3,289,174	0.0002223819	27,934
527	HC MUD 359	2025	387,216,762	0.09	356,239	0	356,239	0.0000240854	3,025
528	HC MUD 358	2025	494,882,211	0.54	2,672,364	0	2,672,364	0.0001806793	22,695
529	HC MUD 360	2025	708,828,551	0.30	2,091,044	0	2,091,044	0.0001413761	17,758
530	HC MUD 230	2025	619,923,629	0.38	2,337,112	0	2,337,112	0.0001580128	19,848
531	HC MUD 231	2025	32,576,266	0.87	283,414	0	283,414	0.0000191617	2,407
532	HC MUD 361	2025	395,842,202	0.64	2,533,390	0	2,533,390	0.0001712832	21,515
533	HC MUD 233	2025	187,094,800	0.50	935,474	0	935,474	0.0000632477	7,945
534	HC MUD 364	2025	783,852,188	0.34	2,665,097	0	2,665,097	0.0001801879	22,634
535	HC MUD 365	2025	684,005,437	0.37	2,530,820	0	2,530,820	0.0001711094	21,493

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
538	HC MUD 238	2025	730,151,083	0.39	2,847,589	0	2,847,589	0.0001925263	24,183
539	HC MUD 239	2025	530,915,235	0.52	2,760,759	0	2,760,759	0.0001866557	23,446
541	HC MUD 257	2025	358,992,257	0.55	1,974,457	0	1,974,457	0.0001334936	16,768
542	HC MUD 261	2025	180,725,000	0.43	777,118	0	777,118	0.0000525412	6,600
544	HC MUD 280	2025	348,942,232	0.48	1,674,923	0	1,674,923	0.0001132420	14,224
545	HC MUD 281	2025	443,543,334	0.40	1,774,173	0	1,774,173	0.0001199523	15,067
548	HC MUD 248	2025	904,517,991	0.38	3,437,168	0	3,437,168	0.0002323879	29,190
549	HC MUD 249	2025	399,390,758	0.71	2,835,674	0	2,835,674	0.0001917207	24,082
550	HC EMERG SRV DIST 7	2025	21,829,801,421	0.10	21,829,801	0	21,829,801	0.0014759188	185,392
555	HC MUD 366	2025	322,097,772	0.14	450,937	0	450,937	0.0000304880	3,830
556	HC UD 6	2025	718,442,031	0.29	2,069,113	0	2,069,113	0.0001398933	17,572
557	HC MUD 165 (DA 1)	2025	535,265,920	0.68	3,639,808	0	3,639,808	0.0002460884	30,911
559	HC MUD 528	2025	30,477,736	0.68	207,249	0	207,249	0.0000140122	1,760
562	HC MUD 105 (DA)	2025	87,152,318	0.00	0	0	0	0.0000000000	0
564	HC UD 14	2025	540,657,415	0.09	464,965	0	464,965	0.0000314364	3,949
565	HC UD 15	2025	523,059,006	0.49	2,536,836	0	2,536,836	0.0001715162	21,544
566	HC UD 16	2025	487,256,626	0.65	3,167,168	0	3,167,168	0.0002141331	26,897
567	CROSBY MUD (DA 1)	2025	86,017,314	0.86	739,749	0	739,749	0.0000500146	6,282
568	VILLAGE AT KATY DEV DISTRICT	2025	17,586,789	1.00	175,868	0	175,868	0.0000118905	1,494
600	HC WCID FONDREN ROAD	2025	253,924,010	0.38	964,911	0	964,911	0.0000652379	8,195
601	HC WCID 1	2025	527,499,565	0.31	1,635,249	0	1,635,249	0.0001105596	13,888
602	HC WCID 21	2025	813,797,223	0.22	1,790,354	0	1,790,354	0.0001210463	15,205
603	HC WCID 36	2025	642,522,958	0.23	1,482,943	0	1,482,943	0.0001002622	12,594
604	HC WCID 50	2025	458,702,527	0.50	2,284,339	0	2,284,339	0.0001544448	19,400
605	HC WCID 70	2025	149,936,059	0.40	599,744	0	599,744	0.0000405489	5,093
606	HC WCID 74	2025	261,932,390	0.71	1,856,577	0	1,856,577	0.0001255237	15,767
609	HC WCID 84	2025	732,644,015	0.40	2,893,944	0	2,893,944	0.0001956603	24,577
610	HC WCID 89	2025	1,063,600,367	0.66	7,019,762	0	7,019,762	0.0004746080	59,616
611	HC WCID 91	2025	215,738,997	0.25	545,604	0	545,604	0.0000368884	4,634
612	HC WCID 92	2025	389,940,930	0.22	856,186	0	856,186	0.0000578870	7,271
613	HC WCID 96	2025	1,239,203,930	0.64	7,868,945	0	7,868,945	0.0005320215	66,828
614	HC WCID 155	2025	2,026,272,382	0.10	1,995,878	0	1,995,878	0.0001349419	16,950
615	HC WCID 099	2025	137,464,581	0.16	219,943	0	219,943	0.0000148704	1,868
616	HC WCID 156	2025	238,331,563	0.21	500,496	0	500,496	0.0000338387	4,251
617	HC WCID 157	2025	2,444,215,434	0.35	8,554,754	0	8,554,754	0.0005783892	72,652
618	HC ID 25	2025	155,687,628	0.63	973,048	0	973,048	0.0000657880	8,264
619	HC MUD 441	2025	3,493,944	0.00	0	0	0	0.0000000000	0
622	HC WCID 109	2025	863,860,298	0.23	1,986,533	0	1,986,533	0.0001343100	16,871
623	HC WCID 110	2025	1,265,115,354	0.32	4,048,369	0	4,048,369	0.0002737113	34,381
624	HC WCID 113	2025	134,973,542	0.57	769,349	0	769,349	0.0000520159	6,534
625	HC WCID 114	2025	661,096,113	0.21	1,413,556	0	1,413,556	0.0000955709	12,005

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
626	HC WCID 116	2025	434,008,373	0.26	1,141,442	0	1,141,442	0.0000771732	9,694
627	HC WCID 119	2025	975,507,842	0.38	3,706,930	0	3,706,930	0.0002506265	31,481
628	HC WCID 132	2025	220,170,841	0.29	638,495	0	638,495	0.0000431688	5,422
629	HC WCID 133	2025	450,295,314	0.55	2,490,133	0	2,490,133	0.0001683586	21,148
630	HC WCID 136	2025	203,584,192	0.70	1,425,089	0	1,425,089	0.0000963507	12,103
631	HC EMERG SRV DIST 46	2025	9,335,056,479	0.10	9,335,056	0	9,335,056	0.0006311457	79,279
632	HC WCID 145	2025	1,947,973,641	0.05	941,650	0	941,650	0.0000636652	7,997
633	HC EMERG SRV DIST 9	2025	64,708,492,602	0.04	25,126,955	0	25,126,955	0.0016988402	213,393
634	HC EMERG SRV DIST 13	2025	11,749,657,849	0.10	11,749,658	0	11,749,658	0.0007943976	99,785
635	HC EMERG SRV DIST 16	2025	20,838,918,275	0.05	10,419,459	0	10,419,459	0.0007044624	88,488
636	HC EMERG SRV DIST 20	2025	8,268,126,640	0.10	8,252,748	0	8,252,748	0.0005579705	70,087
637	HC EMERG SRV DIST 28	2025	5,226,843,350	0.10	5,226,843	0	5,226,843	0.0003533883	44,389
638	HC EMERG SRV DIST 47	2025	5,768,701,272	0.10	5,704,553	0	5,704,553	0.0003856864	48,446
639	HC EMERG SRV DIST 24	2025	8,442,280,696	0.10	8,293,697	0	8,293,697	0.0005607391	70,435
640	HC EMERG SRV DIST 14	2025	1,553,459,063	0.09	1,320,440	0	1,320,440	0.0000892753	11,214
641	HC EMERG SRV DIST 10	2025	7,629,417,472	0.10	7,629,417	0	7,629,417	0.0005158270	64,794
642	HC EMERG SRV DIST 25	2025	3,164,093,514	0.10	3,164,094	0	3,164,094	0.0002139253	26,871
643	HC EMERG SRV DIST 48	2025	20,204,242,230	0.10	20,203,232	0	20,203,232	0.0013659460	171,578
645	HC EMERG SRV DIST 29	2025	4,471,943,607	0.10	4,471,944	0	4,471,944	0.0003023493	37,978
647	HC EMERG SRV DIST 17	2025	8,593,511,420	0.10	8,593,511	0	8,593,511	0.0005810096	72,981
648	HC EMERG SRV DIST 21	2025	6,098,702,427	0.10	6,098,702	0	6,098,702	0.0004123349	51,794
649	HC EMERG SRV DIST 19	2025	772,007,793	0.03	231,602	0	231,602	0.0000156587	1,967
650	HARRIS-FT BEND MUD 1	2025	76,552,740	0.54	416,141	0	416,141	0.0000281354	3,534
651	HEATHERLOCH MUD	2025	399,799,327	0.46	1,839,077	0	1,839,077	0.0001243405	15,619
652	HORSEPEN BAYOU MUD	2025	730,994,214	0.35	2,558,480	0	2,558,480	0.0001729795	21,728
654	HUNTERS GLEN MUD	2025	762,324,224	0.60	4,573,945	0	4,573,945	0.0003092457	38,845
656	INTERSTATE MUD	2025	812,363,907	0.31	2,477,710	0	2,477,710	0.0001675186	21,042
657	INVERNESS FOREST ID	2025	453,907,115	0.39	1,770,238	0	1,770,238	0.0001196863	15,034
658	JACKRABBIT ROAD PUD	2025	550,160,626	0.26	1,430,418	0	1,430,418	0.0000967110	12,148
660	HARRIS-FT BEND CO MUD 3	2025	855,695,399	0.54	4,620,755	0	4,620,755	0.0003124105	39,242
662	FORT BEND CO MUD 30	2025	694,808	0.41	2,849	0	2,849	0.0000001926	24
664	HC EMERG SRV DIST 75	2025	1,558,532,409	0.10	1,558,532	0	1,558,532	0.0001053728	13,236
665	HC ESD 15	2025	3,022,586,816	0.05	1,511,293	0	1,511,293	0.0001021789	12,835
666	HC EMERG SERV DIST 11	2025	80,071,663,013	0.04	30,489,688	0	30,489,688	0.0020614161	258,937
667	HC EMERG SERV DIST 50	2025	8,315,185,256	0.05	4,157,593	0	4,157,593	0.0002810960	35,309
668	HC EMERG SRV DIST 12	2025	4,471,371,956	0.05	2,235,686	0	2,235,686	0.0001511553	18,987
669	HC EMERG SRV DIST 80	2025	3,796,685,947	0.05	1,750,500	0	1,750,500	0.0001183518	14,866
670	HC EMERG SRV DIST 60	2025	7,118,090,156	0.08	5,993,432	0	5,993,432	0.0004052176	50,900
671	HC EMERG SRV DIST 1	2025	30,599,772,964	0.09	26,054,177	0	26,054,177	0.0017615300	221,268
672	HC EMERG SRV DIST 2	2025	6,780,628,704	0.03	2,034,189	0	2,034,189	0.0001375321	17,276
673	HC EMERG SRV DIST 3	2025	6,135,926,376	0.10	6,135,926	0	6,135,926	0.0004148516	52,110

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
674	HC EMERG SRV DIST 4	2025	2,015,877,726	0.10	2,015,878	0	2,015,878	0.0001362941	17,120
675	HC EMERG SRV DIST 5	2025	3,459,656,308	0.03	1,037,897	0	1,037,897	0.0000701725	8,814
676	HC EMERG SERV DIST 6	2025	4,590,980,878	0.03	1,377,294	0	1,377,294	0.0000931192	11,697
677	HARRIS-FT BND ESD 100	2025	4,323,126,218	0.10	4,323,126	0	4,323,126	0.0002922877	36,715
678	WALLER-HARRIS ESD 200	2025	6,540,196,433	0.10	6,540,196	0	6,540,196	0.0004421844	55,543
679	HC EMERG SERV DIST 8	2025	7,637,169,125	0.10	7,611,126	0	7,611,126	0.0005145903	64,638
681	KINGSBRIDGE MUD	2025	33,447,867	0.38	127,102	0	127,102	0.0000085934	1,079
682	KIRK MONT MUD	2025	165,865,173	0.50	826,009	0	826,009	0.0000558467	7,015
683	KLEIN PUD	2025	395,598,399	0.35	1,400,418	0	1,400,418	0.0000946826	11,893
684	KLEINWOOD MUD	2025	515,621,561	0.39	1,995,455	0	1,995,455	0.0001349133	16,947
687	HC MUD 572	2025	110,208,241	1.15	1,267,395	0	1,267,395	0.0000856889	10,763
691	LAKE MUD	2025	529,089,487	0.38	2,010,540	0	2,010,540	0.0001359332	17,075
692	LAKE FOREST UD	2025	448,187,118	0.20	909,192	0	909,192	0.0000614707	7,721
693	LANGHAM CREEK UD	2025	773,574,860	0.61	4,718,807	0	4,718,807	0.0003190398	40,075
694	LONGHORN TOWN UD	2025	304,563,485	0.24	721,115	0	721,115	0.0000487548	6,124
695	LOUETTA NORTH PUD	2025	552,445,872	0.22	1,215,381	0	1,215,381	0.0000821722	10,322
696	LOUETTA ROAD UD	2025	184,125,047	0.23	425,145	0	425,145	0.0000287442	3,611
697	LUCE BAYOU PUD	2025	101,469,750	0.94	953,816	0	953,816	0.0000644878	8,100
699	HC MUD 540	2025	217,815,443	1.49	3,245,450	0	3,245,450	0.0002194258	27,562
701	MALCOMSON ROAD UD	2025	1,070,196,287	0.30	3,210,589	0	3,210,589	0.0002170688	27,266
702	MASON CREEK UD	2025	954,317,697	0.35	3,349,655	0	3,349,655	0.0002264711	28,447
703	BRAZORIA CO MUD 28	2025	154,133,000	0.56	863,145	0	863,145	0.0000583575	7,330
704	MAYDE CREEK MUD	2025	455,759,452	0.67	3,053,588	0	3,053,588	0.0002064539	25,933
705	MEMORIAL HILLS UD	2025	185,000,258	0.65	1,200,393	0	1,200,393	0.0000811589	10,194
706	MEMORIAL MUD	2025	726,220,443	0.28	2,033,417	0	2,033,417	0.0001374799	17,269
707	MEMORIAL VILLAGES WA	2025	7,304,329,084	0.02	1,674,152	0	1,674,152	0.0001131899	14,218
709	MILLS ROAD MUD	2025	543,740,620	0.45	2,446,833	0	2,446,833	0.0001654310	20,780
710	MISSION BEND MUD 1	2025	275,846,866	0.22	598,588	0	598,588	0.0000404707	5,084
711	MISSION BEND MUD 2	2025	697,319,457	0.53	3,695,793	0	3,695,793	0.0002498736	31,387
712	MORTON ROAD MUD	2025	283,974,386	0.43	1,221,090	0	1,221,090	0.0000825582	10,370
714	MT HOUSTON ROAD MUD	2025	482,692,371	1.06	5,092,405	0	5,092,405	0.0003442989	43,248
715	HC MUD 437	2025	0	0.00	0	0	0	0.0000000000	0
716	HC MUD 490	2025	716,922,003	1.00	7,169,220	0	7,169,220	0.0004847129	60,885
717	HC WCID 158	2025	1,045,706,974	0.50	5,228,535	0	5,228,535	0.0003535027	44,404
718	NEWPORT MUD	2025	1,146,218,976	0.66	7,539,828	0	7,539,828	0.0005097698	64,033
720	E ALDINE MGMT DIST (DA 1)	2025	8,474,254	1.25	105,928	0	105,928	0.0000071618	900
721	NORTHAMPTON MUD	2025	1,207,292,370	0.49	5,855,368	0	5,855,368	0.0003958830	49,727
722	NORTH BELT UD	2025	618,343,585	0.40	2,473,374	0	2,473,374	0.0001672255	21,005
724	NE HC MUD 1	2025	443,609,177	1.14	5,057,145	0	5,057,145	0.0003419149	42,948
725	NORTH FOREST MUD	2025	142,333,343	0.75	1,067,500	0	1,067,500	0.0000721740	9,066
726	NORTH GREEN MUD	2025	401,785,005	0.00	0	0	0	0.0000000000	0

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
727	NORTH MISSION GLEN MUD	2025	6,099,676	0.34	20,434	0	20,434	0.0000013816	174
728	NORTH PARK PUD	2025	296,176,236	0.25	725,632	0	725,632	0.0000490602	6,163
730	NORTHWEST FRWY MUD	2025	246,632,879	0.57	1,405,807	0	1,405,807	0.0000950470	11,939
731	N GATE CROSSING MUD 1	2025	219,593,990	1.00	2,187,156	0	2,187,156	0.0001478742	18,575
732	N GATE CROSSING MUD 2	2025	461,933,767	0.69	3,187,343	0	3,187,343	0.0002154971	27,069
734	N GATE CROSSING RD UD	2025	574,851,905	0.11	626,014	0	626,014	0.0000423250	5,316
735	HARRIS WALLER CNTS MUD 4	2025	0	1.50	0	0	0	0.0000000000	0
738	HARRIS WALLER CNTS MUD 5	2025	121,636,765	1.50	1,824,551	0	1,824,551	0.0001233584	15,495
739	HC MUD 534	2025	555,752,151	1.50	8,336,282	0	8,336,282	0.0005636183	70,797
740	HC MUD 559	2025	161,356,763	1.35	2,178,316	0	2,178,316	0.0001472765	18,500
742	HC MUD 248 DEFINED AREA	2025	158,541,958	0.33	523,188	0	523,188	0.0000353729	4,443
745	NW HC MUD 5	2025	3,622,582,348	0.68	24,633,560	0	24,633,560	0.0016654817	209,203
746	NW HC MUD 6	2025	499,659,384	0.41	2,063,593	0	2,063,593	0.0001395201	17,525
749	NW HC MUD 9	2025	517,306,284	0.32	1,629,515	0	1,629,515	0.0001101720	13,839
750	NW HC MUD 10	2025	974,826,407	0.58	5,653,993	0	5,653,993	0.0003822680	48,017
752	NW HC MUD 12	2025	894,406,255	0.58	5,187,556	0	5,187,556	0.0003507321	44,056
755	NW HC MUD 15	2025	638,152,756	0.45	2,839,780	0	2,839,780	0.0001919983	24,117
756	NW HC MUD 16	2025	337,776,958	0.90	3,039,993	0	3,039,993	0.0002055348	25,817
759	NW HC MUD 19	2025	1,006,480,967	0.51	5,092,794	0	5,092,794	0.0003443252	43,251
760	NW HC MUD 20	2025	367,990,674	0.19	701,390	0	701,390	0.0000474212	5,957
761	NW HC MUD 21	2025	153,752,713	0.53	814,274	0	814,274	0.0000550533	6,915
762	NW HC MUD 22	2025	311,492,700	0.59	1,837,807	0	1,837,807	0.0001242546	15,608
763	NW HC MUD 23	2025	271,903,452	0.73	1,984,895	0	1,984,895	0.0001341993	16,857
764	NW HC MUD 24	2025	762,081,875	0.39	2,972,119	0	2,972,119	0.0002009458	25,241
768	NW HC MUD 28	2025	177,136,622	0.52	913,139	0	913,139	0.0000617376	7,755
769	NW HC MUD 29	2025	489,015,831	0.12	599,044	0	599,044	0.0000405015	5,087
770	NW HC MUD 30	2025	539,895,172	0.49	2,645,486	0	2,645,486	0.0001788620	22,467
771	NW HC MUD 32	2025	630,017,747	0.52	3,276,092	0	3,276,092	0.0002214975	27,823
776	NW HC MUD 36	2025	350,886,485	0.43	1,508,812	0	1,508,812	0.0001020112	12,814
777	NORTHWEST PARK MUD	2025	1,324,138,078	0.36	4,766,897	0	4,766,897	0.0003222912	40,483
778	NOTTINGHAM CNTRY MUD	2025	1,369,005,376	0.25	3,421,144	0	3,421,144	0.0002313045	29,054
779	NORTHWOOD MUD 1	2025	95,414,410	0.82	782,398	0	782,398	0.0000528981	6,645
781	OAKMONT PUD	2025	650,767,138	0.56	3,644,296	0	3,644,296	0.0002463918	30,950
783	PARKWAY UD	2025	582,485,948	0.69	4,019,153	0	4,019,153	0.0002717360	34,133
784	PINE BOUGH PUD	2025	1,902,341	1.00	19,023	0	19,023	0.0000012862	162
785	PINE FOREST MUD	2025	132,222,578	0.93	1,229,670	0	1,229,670	0.0000831383	10,443
786	RANKIN ROAD WEST MUD	2025	254,669,157	0.82	2,088,287	0	2,088,287	0.0001411897	17,735
787	PINE VILLAGE PUD	2025	96,587,500	0.62	597,877	0	597,877	0.0000404226	5,078
788	PONDEROSA FOREST UD	2025	543,701,447	0.10	543,701	0	543,701	0.0000367598	4,617
789	POST WOOD MUD	2025	253,593,266	0.42	1,052,412	0	1,052,412	0.0000711539	8,938
790	PRESTONWOOD FOREST UD	2025	363,772,358	0.28	1,033,575	0	1,033,575	0.0000698803	8,778

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
801	REID ROAD MUD 1	2025	466,441,726	0.39	1,823,694	0	1,823,694	0.0001233004	15,488
802	REID ROAD MUD 2	2025	793,414,240	0.29	2,337,002	0	2,337,002	0.0001580053	19,847
803	RENN ROAD MUD	2025	287,840,703	0.54	1,554,340	0	1,554,340	0.0001050894	13,200
804	RICEWOOD MUD	2025	562,676,016	0.34	1,884,965	0	1,884,965	0.0001274430	16,008
806	ROLLING CREEK UD	2025	633,276,134	0.52	3,280,370	0	3,280,370	0.0002217867	27,859
807	ROLLING FORK PUD	2025	287,998,550	0.42	1,195,194	0	1,195,194	0.0000808074	10,150
809	ROYALWOOD MUD	2025	80,245,104	0.41	332,463	0	332,463	0.0000224779	2,823
810	RICHEY ROAD MUD	2025	441,926,071	0.22	972,237	0	972,237	0.0000657332	8,257
811	REMINGTON MUD 1	2025	1,674,385,194	0.37	6,195,225	0	6,195,225	0.0004188608	52,614
822	SAGEMEADOW UD	2025	538,195,192	0.52	2,798,615	0	2,798,615	0.0001892151	23,768
823	SEQUOIA ID	2025	123,548,856	0.33	408,947	0	408,947	0.0000276490	3,473
824	SHASLA PUD	2025	157,462,440	0.85	1,343,155	0	1,343,155	0.0000908111	11,407
825	SOUTHWEST HC MUD 1	2025	159,341,849	0.34	541,762	0	541,762	0.0000366287	4,601
826	SPANISH COVE PUD	2025	40,586,067	0.45	182,110	0	182,110	0.0000123125	1,547
827	SPENCER ROAD PUD	2025	599,752,154	0.39	2,309,046	0	2,309,046	0.0001561152	19,610
829	SPRING CRK FOREST PUD	2025	305,168,003	0.38	1,162,690	0	1,162,690	0.0000786098	9,874
831	SPRING MEADOWS MUD	2025	419,461,003	0.70	2,936,227	0	2,936,227	0.0001985191	24,936
832	SPRING WEST MUD	2025	583,127,145	0.67	3,877,796	0	3,877,796	0.0002621788	32,933
833	SHELDON ROAD MUD	2025	173,794,897	1.27	2,203,198	0	2,203,198	0.0001489588	18,711
838	SUNBELT FWSD	2025	1,838,318,630	0.00	0	0	0	0.0000000000	0
841	TATTOR ROAD MD	2025	364,557,764	0.46	1,692,642	0	1,692,642	0.0001144400	14,375
842	TERRANOVA WEST MUD	2025	371,487,366	0.52	1,921,704	0	1,921,704	0.0001299269	16,320
844	HC MUD 368	2025	1,276,568,262	0.54	6,893,469	0	6,893,469	0.0004660693	58,543
846	TIMBERLAKE ID	2025	248,722,112	0.37	920,272	0	920,272	0.0000622198	7,816
847	TIMBER LANE UD	2025	1,586,953,636	0.80	12,695,629	0	12,695,629	0.0008583549	107,819
848	TRAIL OF THE LAKES MUD	2025	824,996,062	0.60	4,949,976	0	4,949,976	0.0003346692	42,038
850	HC ID 3	2025	3,985,089,007	0.13	5,180,616	0	5,180,616	0.0003502629	43,997
851	WESTADOR MUD	2025	408,788,557	0.14	558,912	0	558,912	0.0000377882	4,747
861	WEST HC MUD 1	2025	478,583,038	0.21	1,000,239	0	1,000,239	0.0000676264	8,495
862	WEST HC MUD 2	2025	761,823,736	0.33	2,514,018	0	2,514,018	0.0001699734	21,351
864	WEST HC MUD 4	2025	124,029,102	0.74	922,777	0	922,777	0.0000623892	7,837
865	WEST HC MUD 5	2025	407,864,057	0.79	3,201,733	0	3,201,733	0.0002164700	27,191
866	WEST HC MUD 6	2025	243,542,961	0.20	478,781	0	478,781	0.0000323705	4,066
867	WEST HC MUD 7	2025	492,262,626	0.42	2,067,503	0	2,067,503	0.0001397844	17,558
869	WEST HC MUD 9	2025	432,936,110	0.41	1,766,379	0	1,766,379	0.0001194254	15,001
870	WEST HC MUD 10	2025	646,501,351	0.42	2,715,306	0	2,715,306	0.0001835826	23,060
871	WEST HC MUD 11	2025	1,163,614,414	0.33	3,866,691	0	3,866,691	0.0002614280	32,838
874	WEST HC MUD 14	2025	332,794,397	0.39	1,297,898	0	1,297,898	0.0000877512	11,023
875	WEST HC MUD 15	2025	1,005,892,869	0.17	1,704,988	0	1,704,988	0.0001152747	14,480
876	WEST HC MUD 016	2025	60,463,956	1.40	846,495	0	846,495	0.0000572318	7,189
877	WEST HC MUD 17	2025	242,838,033	0.82	1,979,130	0	1,979,130	0.0001338095	16,808

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
879	WEST HC MUD 21	2025	1,312,617,240	0.40	5,250,469	0	5,250,469	0.0003549856	44,590
893	W KEEGANS BAYOU ID	2025	313,910,963	0.07	235,119	0	235,119	0.0000158965	1,997
894	WESTLAKE MUD 1	2025	340,854,872	0.41	1,383,019	0	1,383,019	0.0000935063	11,745
895	WEST MEMORIAL MUD	2025	428,906,123	0.31	1,329,609	0	1,329,609	0.0000898952	11,292
896	WESTON MUD	2025	1,062,353,872	0.30	3,187,062	0	3,187,062	0.0002154781	27,066
897	WEST PARK MUD	2025	777,695,049	0.41	3,188,550	0	3,188,550	0.0002155787	27,079
899	WHITE OAK BEND MUD	2025	133,784,928	0.63	842,845	0	842,845	0.0000569850	7,158
901	WINDFERN FOREST UD	2025	524,020,557	0.43	2,274,249	0	2,274,249	0.0001537626	19,314
902	WOODCREEK MUD	2025	277,814,428	0.44	1,208,493	0	1,208,493	0.0000817065	10,263
907	NORTHPOINTE WCID	2025	1,989,328,084	0.23	4,475,988	0	4,475,988	0.0003026228	38,013
910	KATY MGMT DISTRICT 1	2025	180,650,954	0.80	1,445,208	0	1,445,208	0.0000977109	12,274
911	CINCO MUD 3	2025	38,106,189	0.23	88,406	0	88,406	0.0000059772	751
913	CINCO MUD 6	2025	169,340,859	0.25	415,562	0	415,562	0.0000280963	3,529
914	CINCO MUD 9	2025	249,783,335	0.29	734,863	0	734,863	0.0000496843	6,241
915	HC-FT BEND MUD 5	2025	16,152,585	0.31	50,073	0	50,073	0.0000033855	425
916	FT BEND WCID 2	2025	168,979,692	0.21	359,082	0	359,082	0.0000242776	3,050
917	WILLOW FORK DRNG DIST	2025	447,673,455	0.15	649,127	0	649,127	0.0000438877	5,513
921	FALL CREEK MGMT DIST	2025	295,158,325	0.29	841,201	0	841,201	0.0000568738	7,144
A02	HC MUD 578	2025	50,777,353	1.45	736,272	0	736,272	0.0000497796	6,253
A03	HC MUD 547	2025	215,240,795	1.50	3,228,612	0	3,228,612	0.0002182873	27,419
A04	WESTWOOD MGMT DISTRICT	2025	7,119	0.92	65	0	65	0.0000000044	1
A05	KATY WEST MUD	2025	64,056,931	0.80	512,455	0	512,455	0.0000346472	4,352
A06	HC MUD 576	2025	117,847,919	1.10	1,296,327	0	1,296,327	0.0000876450	11,009
A07	HC WCID 164	2025	230,136,525	0.40	920,546	0	920,546	0.0000622384	7,818
A08	HC MUD 570A	2025	4,651,642	1.10	51,168	0	51,168	0.0000034595	435
A09	HC MUD 539	2025	144,259,695	1.50	2,163,895	0	2,163,895	0.0001463015	18,377
A10	HC MUD 532	2025	40,754,550	1.50	611,318	0	611,318	0.0000413314	5,192
A11	HARRIS WALLER COUNTIES MUD 12	2025	92,818,947	0.99	918,908	0	918,908	0.0000621276	7,804
A14	ENCLAVE AT THE WOODLANDS DA	2025	114,654,526	0.52	596,204	0	596,204	0.0000403095	5,063
A15	HC MUD 569	2025	356,679,713	1.50	5,350,196	0	5,350,196	0.0003617282	45,437
A16	BARRETT MANAGEMENT DISTRICT	2025	275,932,682	0.00	-	0	-	0.0000000000	0
A18	HC MUD 580	2025	27,655,882	0.85	235,075	0	235,075	0.0000158935	1,996
A19	PLUM CREEK MGMT DISTRICT 1A	2025	61,294,009	1.25	766,175	0	766,175	0.0000518013	6,507
A22	CROSBY MUD DA 2	2025	17,178,864	0.86	147,738	0	147,738	0.0000099886	1,255
A29	HC MUD 533	2025	3,682,668	1.50	55,240	0	55,240	0.0000037348	469
A30	HC MUD 515	2025	18,158,416	1.50	272,376	0	272,376	0.0000184154	2,313
A31	NEWPORT MUD DA 2	2025	3,872,579	0.74	28,742	0	28,742	0.0000019433	244
A32	HARRIS WALLER COUNTIES MUD 7	2025	2,517,222	1.50	37,758	0	37,758	0.0000025528	321
A33	TOMBALL BUSINESS ID 1	2025	255,078,811	0.73	1,849,321	0	1,849,321	0.0001250331	15,706
A35	SUNBELT FWSD DEFINED AREA 1	2025	89,412,433	0.46	411,297	0	411,297	0.0000278079	3,493
A38	HC MUD 535	2025	49,936,607	1.50	749,049	0	749,049	0.0000506434	6,361

ESTIMATED 2027 COST ALLOCATION TO TAXING UNITS

Jur No.	Taxing Unit	Tax Year	Taxable Value as of 04/10/2026	Tax Rate	Total Levy	Frozen Levy Loss	Adjusted Levy	Allocation Ratio	2027 Budget Allocation
A39	HC MUD 570C	2025	125,012,575	1.10	1,375,138	0	1,375,138	0.0000929735	11,678
A40	HC MUD 478	2025	4,143	0.00	-	0	-	0.0000000000	0
A41	HC UD 544	2025	8,706,266	1.10	95,769	0	95,769	0.0000064750	813
A42	HC MUD 517	2025	1,030,017	0.00	-	0	-	0.0000000000	0
A46	HC MUD 588	2025	4,866,846	1.50	73,003	0	73,003	0.0000049358	620
A51	NW HC MUD 12 (DA)	2025	1,062,498	0.67	7,119	0	7,119	0.0000004813	60
A52	HC MUD 492	2025	2,887,325	1.00	28,873	0	28,873	0.0000019521	245
A53	HC MUD 514	2025	18,966,218	1.50	284,493	0	284,493	0.0000192347	2,416
A56	HC MUD 586	2025	18,768,074	1.50	281,521	0	281,521	0.0000190337	2,391
A57	HC MUD 583	2025	5,388,026	1.50	80,820	0	80,820	0.0000054643	686
A58	HC WCID 160	2025	16,874,949	0.50	84,375	0	84,375	0.0000057046	717
A59	HC MUD 516	2025	571,950	1.50	8,579	0	8,579	0.0000005800	73
A65	HC MUD 165 (DA) 3	2025	9,014,541	0.68	61,299	0	61,299	0.0000041444	521
A67	HC MUD 582	2025	2,479,393	0.00	-	0	-	0.0000000000	0
A69	HC MUD 541	2025	108,735	0.00	-	0	-	0.0000000000	0
A70	GRAND NORTHWEST MMD	2025	1,961,552	0.00	-	0	-	0.0000000000	0
A71	HARRIS WALLER COUNTIES MUD 10	2025	4,983,237	1.50	74,749	0	74,749	0.0000050538	635
A72	HC MUD 597	2025	2,938,272	1.50	44,074	0	44,074	0.0000029799	374
A76	HC MUD 568	2025	13,349	1.00	133	0	133	0.0000000090	1
A77	HC MUD 589	2025	-	1.00	-	0	-	0.0000000000	0
A81	HC MUD 478B	2025	7,108,753	0.00	-	0	-	0.0000000000	0
A82	HC MUD 600	2025	3,519,413	0.00	-	0	-	0.0000000000	0
631			5,704,382,551,249		15,014,041,207	223,388,916	14,790,652,291	1.0000000000	125,611,121