



RAINS COUNTY APPRAISAL DISTRICT

2026 PROPOSED BUDGET

**RAINS COUNTY APPRAISAL DISTRICT
PROPOSED BUDGET
JANUARY 1, 2026 - DECEMBER 31, 2026
ALLOCATION**

Appraisal Budget

Allocation Entitiy	2024 Levy	% of Levy	Budget	Allocation	APPRAISAL QTRLY PAYMENT	COLLECTION AND APPRAISAL QUARTERLY TOTAL
Rains ISD	8,006,937.47	0.44856	876,000.00	392,942.75	\$ 98,235.69	\$ 114,632.00
Rains County	7,313,210.17	0.40970	876,000.00	358,897.88	\$ 89,724.47	\$ 106,774.95
Emergency Svc. Dist.	1,173,266.67	0.06573	876,000.00	57,578.40	\$ 14,394.60	\$ 31,437.66
City of East Tawakoni	368,618.62	0.02065	876,000.00	18,090.06	\$ 4,522.52	\$ 6,118.99
City of Emory	389,928.42	0.02184	876,000.00	19,135.85	\$ 4,783.96	\$ 6,197.42
City of Point	167,845.90	0.00940	876,000.00	8,237.09	\$ 2,059.27	\$ 2,853.18
Lone Oak ISD	153,390.05	0.00859	876,000.00	7,527.66	\$ 1,881.92	\$ 1,881.92
Alba Golden ISD	213,822.30	0.01198	876,000.00	10,493.39	\$ 2,623.35	\$ 2,980.73
Miller Grove ISD	63,105.64	0.00354	876,000.00	3,096.93	\$ 774.23	\$ 873.16
Total	17,850,125.24	1.00		876,000.00		\$ 273,750.00

Collection Budget

Allocation Entitiy	Parcel Count	(Collection budget Number of parcels	divided by equal)	COLLECTION QTRLY PAYMENT
City of Point	642	4.946470	3,175.63	\$ 793.91
City of Emory	1,143	4.946470	5,653.81	\$ 1,413.45
City of East Tawakoni	1,291	4.946470	6,385.89	\$ 1,596.47
Miller Grove ISD	80	4.946470	395.72	\$ 98.93
Emerg. Fire Dist	13,782	4.946470	68,172.25	\$ 17,043.06
Rains County	13,788	4.946470	68,201.92	\$ 17,050.48
Alba Golden ISD	289	4.946470	1,429.53	\$ 357.38
Rains ISD	13,259	4.946470	65,585.24	\$ 16,396.31
	44,274		219,000.00	
Total Budget				\$ 1,095,000.00

**RAINS COUNTY APPRIASAL DISTRICT
PROPOSED BUDGET
JANUARY 1, 2026 - DECEMBER 31, 2026
RECAP 2026**

CODES	SALARIES	2026 Proposed	2026 Appraisal	2026 Collection
	Chief Appraiser & Deputy	135,000.00	108,000.00	27,000.00
	Appraisers	77,250.00	77,250.00	0.00
	Clerical	86,200.00	68,960.00	17,240.00
	Mapping			0.00
	MERIT Allocation	10,000.00	8,000.00	2,000.00
	Salaries	308,450.00	262,210.00	46,240.00
6402	Human Resources	105,000.00	84,000.00	21,000.00
6107	Workmans Comp	1,500.00	1,200.00	300.00
6108	Unemployment	1,500.00	1,200.00	300.00
6109	Retirement-Appraisal	68,000.00	68,000.00	
6109	Retirement- Collection	17,000.00		13,200.00
6413	Medicare-Appraisal	3,600.00	3,600.00	
6413	Medicare-Collection	900.00		900.00
6400	Disability	4,500.00	3,600.00	900.00
	Subtotal	202,000.00	161,600.00	36,600.00
	Administration:			
6409	BOD Expenses	500.00	500.00	0.00
6282	ARB Expenses	12,000.00	12000.00	
6302	Legal Notices	4,500.00	3,600.00	900.00
6619	Prof. Liability Ins.	10,000.00	10,000.00	0.00
6407	Bond Premium	350.00	350.00	0.00
6412	Contingency Fund	30,000.00	24,000.00	6,000.00
	Subtotal	57,350.00	50,450.00	6,900.00

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PROPOSED BUDGET
JANUARY 1, 2026 - DECEMBER 31, 2026
RECAP 2026**

CODES	SALARIES	2026 Proposed	2026 Appraisal	2026 Collection
	Building CAD Office			
	Property Insurance ****	0.00		0.00
6273	Electric Bill	6,000.00	6,000.00	0.00
6274	Nat. Gas Bill	1,200.00	1,200.00	0.00
6275	Water/Sewer	1,500.00	1,500.00	0.00
6272	Telephone	6,000.00	6,000.00	0.00
6603	Bldg/Grounds Maint	10,000.00	10,000.00	0.00
6276	Janitorial Svc & Supply	9,000.00	9,000.00	0.00
	Subtotal	33,700.00	33,700.00	0.00
	Outside Services			
6281	Annual Audit	7,500.00	6,000.00	1,500.00
6280	Legal/Prof. Services	12,500.00	10,000.00	2,500.00
6283	Appraisal Engineers	52,000.00	52,000.00	0.00
6284	Equip Maintenance	25,000.00	25,000.00	0.00
	Subtotal	97,000.00	93,000.00	4,000.00
	Training-Educational Professional			
6279	Books & Subscriptions	25,000.00	25,000.00	
6408	Professional Dues	3,000.00	2,400.00	600.00
6410	Education Expenses	25,000.00	20,000.00	5,000.00
	Subtotal	53,000.00	47,400.00	5,600.00

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RECAP 2026**

CODES	SALARIES	2026 Proposed	2026 Appraisal	2026 Collection
	Operational Expenses			
6303	Office Supplies	15,000.00	12,000.00	3,000.00
6604	Equip/Furniture	5,500.00	4,400.00	1,100.00
6304	Postage	30,000.00	15,000.00	15,000.00
6308	Printing	20,000.00	16,000.00	4,000.00
6277	Comp. Software Maint	175,000.00	140,000.00	35,000.00
6311	Map Equip / Software	45,000.00	45,000.00	0.00
6401	Appraiser Veh. Expense	30,000.00	30,000.00	0.00
6623	Mileage Expense	3,000.00	3,000.00	0.00
6605	HS ANAYISIS	20,000.00	20,000.00	
	Subtotal	343,500.00	265,400.00	58,100.00
	Budget Summary			
	Salaries	308,450.00	262,210.00	46,240.00
	Human Resources	202,000.00	161,600.00	36,600.00
	Administration	57,350.00	50,450.00	6,900.00
	Building Office	33,700.00	33,700.00	0.00
	Outside Services	97,000.00	93,000.00	4,000.00
	Training & Education	53,000.00	47,400.00	5,600.00
	Operational Expenses	343,500.00	265,400.00	58,100.00
	Grand Total	1,095,000.00	913,760.00	157,440.00

BUDGET COMPARISON

	2021	2022	2023	2024	2025	2024	2026	INCREASE
	Adopted	ADOPTED	ADOPTED	APPROVED	APPROVED	ACTUAL	Proposed	%
Salaries	246,700.00	254,101.00	\$ 275,292.00	\$ 275,000.00	\$ 295,476.00	\$ 244,653.90	\$ 308,450.00	1.04
6402 Human Resources	66,000.00	78,000.00	93,000.00	90,000.00	\$ 105,000.00	\$ 96,992.82	\$ 105,000.00	1.00
6107 Workmans Comp	1,100.00	1,100.00	1,100.00	1,100.00	\$ 1,430.00	\$ 1,407.24	\$ 1,500.00	1.05
6108 Unemployment	900.00	1,000.00	2,300.00	3,364.00	\$ 4,000.00	\$ 710.00	\$ 1,500.00	0.38
6109 Retirement	62,000.00	55,000.00	63,000.00	66,000.00	\$ 66,000.00	\$ 60,358.95	\$ 85,000.00	1.29
6413 Medicare	3,600.00	3,800.00	3,800.00	4,000.00	\$ 4,500.00	\$ 3,539.01	\$ 4,500.00	1.00
6400 Disabilitiy	3,800.00	3,800.00	3,200.00	4,000.00	\$ 4,000.00	\$ 4,269.52	\$ 4,500.00	1.13
Subtotal	137,400.00	274,800.00	\$ 166,400.00	168,464.00	\$ 184,930.00	\$ 167,277.54	\$ 202,000.00	1.09
Administration:								
6409 BOD Expenses	225.00	200.00	200.00	500.00	\$ 500.00	\$ 354.61	\$ 500.00	1.00
6282 ARB Expenses	6,000.00	7,000.00	12,500.00	12,000.00	\$ 12,000.00	\$ 5,560.12	\$ 12,000.00	1.00
6302 Legal Notices	4,500.00	3,500.00	4,000.00	3,000.00	\$ 4,000.00	\$ 4,044.00	\$ 4,500.00	1.13
6619 Prof. Liability Ins.	4,000.00	4,500.00	5,000.00	6,000.00	\$ 6,000.00	\$ 5,441.00	\$ 10,000.00	1.67
6407 Bond Premium	350.00	350.00	350.00	350.00	\$ 350.00	\$ 350.00	\$ 350.00	1.00
6412 Contingency Fund	10,000.00	10,000.00	10,000.00	10,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	1.00
	25,075.00	25,075.00	\$ 32,050.00	31,850.00	\$ 52,850.00	\$ 45,749.73	\$ 57,350.00	1.09
Building CAD Office								
6273 Electric Bill	6,000.00	5,500.00	5,000.00	5,500.00	\$ 6,000.00	\$ 4,998.97	\$ 6,000.00	1.00
6274 Nat. Gas Bill	650.00	750.00	1,000.00	1,000.00	\$ 1,100.00	\$ 1,108.84	\$ 1,200.00	1.09
6275 Water/Sewer	1,400.00	1,500.00	1,500.00	1,500.00	\$ 1,800.00	\$ 1,189.74	\$ 1,500.00	0.83
6272 Telephone	7,500.00	7,000.00	8,000.00	8,000.00	\$ 7,000.00	\$ 4,849.44	\$ 6,000.00	0.86
6603 Bldg/Grounds Maint	4,000.00	4,400.00	3,000.00	4,500.00	\$ 10,000.00	\$ 8,392.41	\$ 10,000.00	1.00
6276 Janitorial Svc & Supply	4,250.00	4,250.00	3,750.00	9,000.00	\$ 9,000.00	\$ 7,957.06	\$ 9,000.00	1.00
Subtotal	23,800.00	23,400.00	\$ 22,250.00	29,500.00	\$ 34,900.00	\$ 28,496.46	\$ 33,700.00	0.97
Outside Services								
6281 Annual Audit	5,000.00	5,000.00	5,000.00	6,600.00	\$ 10,000.00	\$ 6,000.00	\$ 7,500.00	0.75
6280 Legal/Prof. Services	687.59	2,500.00	5,000.00	12,500.00	\$ 12,500.00	\$ 1,350.00	\$ 12,500.00	1.00
6283 Appraisal Engineers	12,500.00	12,500.00	25,000.00	50,000.00	\$ 40,000.00	\$ 39,187.09	\$ 52,000.00	1.30
6284 Equip Maintenance	7,219.84	8,000.00	8,000.00	\$ 25,000.00	\$ 25,000.00	\$ 17,378.35	\$ 25,000.00	1.00

BUDGET COMPARISON

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BUDGET COMPARISON



Salaries

[illegible]