

Brewster CAD

Proposed 2027 Budget

Income

Taxing Entity Income	% Allocation	2026	Proposed 2027	Difference
Brewster County	27.32%	\$ 199,303.20	\$ 245,830.26	\$ 46,527.06
City of Alpine	12.31%	\$ 89,429.96	\$ 110,767.59	\$ 21,337.63
Alpine ISD	42.42%	\$ 309,326.32	\$ 381,702.77	\$ 72,376.45
Terlingua CSD	6.91%	\$ 50,618.02	\$ 62,177.42	\$ 11,559.40
San Vicente ISD	0.51%	\$ 3,625.17	\$ 4,589.07	\$ 963.90
Marathon ISD	5.41%	\$ 39,529.99	\$ 48,680.15	\$ 9,150.16
Big Bend Regional Hospital District	5.12%	\$ 36,987.33	\$ 46,070.68	\$ 9,083.35
Emergency Services Dist North*	0.0%	\$ -	\$ -	\$ -
Total Taxing Entity Income	100.00%	\$ 728,820	\$ 899,818	\$ 170,998
Miscellaneous Income		\$ -	\$ -	\$ -
Total Income		\$ 728,820	\$ 899,818	\$ 170,998

* Emergency Services District North is pending implementation as a taxing unit.

This taxing entity will contribute a portion to the CAD budget, if approved.

Allocation to be determined.

Expenses

	2026	Proposed 2027	Difference
Appraisal Firm Assitance	\$ 30,000	\$ 21,000	\$ (9,000)
Ancillary Seviles/Audit	\$ 9,000	\$ 41,210	\$ 32,210
Appraisal Review Board	\$ 6,000	\$ 9,900	\$ 3,900
Dues/Membberships	\$ 2,500	\$ 1,090	\$ (1,410)
Legal Services	\$ 30,000	\$ 18,000	\$ (12,000)
Notices/Advertising/Postage	\$ 26,000	\$ 9,100	\$ (16,900)
Payroll - Salaries	\$ 307,000	\$ 455,053	\$ 148,053
Payroll - Medicare/Social Security	\$ 23,486	\$ 33,950	\$ 10,464
Payroll - Retirement	\$ 22,135	\$ 31,065	\$ 8,930
Payroll - Health Insurance	\$ 50,000	\$ 56,000	\$ 6,000
Payroll - Worker's Comp	\$ 1,500	\$ 2,000	\$ 500
Payroll - Other Benefits	\$ -	\$ 9,000	\$ 9,000
Vehicle Maintenance	\$ 5,000	\$ 9,600	\$ 4,600
Education	\$ 12,000	\$ 1,400	\$ (10,600)
Service Contracts	\$ 117,000	\$ 146,500	\$ 29,500
Supplies	\$ 6,000	\$ 4,400	\$ (1,600)
Travel expenses	\$ 6,000	\$ 6,000	\$ -
Utilities	\$ 5,000	\$ 8,400	\$ 3,400
Building Lease And Service	\$ 19,200	\$ 23,570	\$ 4,370
Consulting	\$ 36,000	\$ -	\$ (36,000)
Equipment Leases	\$ -	\$ 2,580	\$ 2,580
Contingency	\$ 15,000	\$ 10,000	\$ (5,000)
Total Expenses	\$ 728,820	\$ 899,818	\$ 170,998

Brewster CAD
Proposed Salaries

Title	Salary	Car Allowance	Cellphone Allowance	Total Salary	Health Insurance	Employee Taxes	Medicade/SS	Retirement	CPI 2025	Sal Adj	Salary	Car/Cell	Adj Sal	Total Cost	Total Salary	Total Benefits
Chief Appraiser	105000	6000	600	111600	8000	250	8032.50	7350	0.03	3150	108150	6600	114750	138382.50	108150.00	30232.50
Deputy Chief Appraiser	68000	0	600	68600	8000	250	5202.00	4760	0.03	2040	70040	600	70640	88852.00	70040.00	18812.00
Director of Operations	67500	0	600	68100	8000	250	5163.75	4725	0.03	2025	69525	600	70125	88263.75	69525.00	18738.75
Office Manager	53000	0	0	53000	8000	250	4054.50	3710	0.03	1590	54590	0	54590	70604.50	54590.00	16014.50
Appraiser	42000	0	600	42600	8000	250	3213.00	2940	0.03	1260	43260	600	43860	58263.00	43260.00	15003.00
New Appraiser	40000	0	600	40600	8000	250	3060.00	2800	0	0	40000	600	40600	54710.00	40000.00	14710.00
Clerk	40000	0	0	40000	8000	250	3060.00	2800	0.03	1200	41200	0	41200	55310.00	41200.00	14110.00
Part Time Clerk	28288	0	0	28288	0	250	2164.03	1980.16	0	0	28288	0	28288	32682.19	28288.00	4394.19
	443788	6000	3000	452788	56000	2000	33949.78	31065.16		11265	455053	9000	464053	\$ 587,067.94	\$ 455,053.00	\$ 132,014.94 \$ 587,067.94

Notes:

Cell phone allowance \$ 50 Per month per appraiser

Part Time Help	Hours/Week	Weeks/Year	Total Hours	rate/Hour	Annual Pay
Clerk	32		52	1664 \$	17 28288

**Contracts Budget
2027**

Expense Category	Provider/Service	Service Notes	Cost	Term	Bill Per Year	Annual Cost	Notes	Type Total	Expense Category
Advert/Notices	Alpine Avalanche	Newspaper	1100	Quarterly	4	4400	Needed to post due to legal requirements.		
Advert/Notices	Verivge	Notice preparation and mail	3500	Batch	1	3500	No contract. Needed for notices.		
Advert/Notices	Brewster County Treasurer	Postage	100	Monthly	12	1200	Need for mail.	9100	Advert/Notices
Ancil Service	Nieves	Office cleaning service	75	Day	64	4800	Once/week And before BOD meetings		
Ancil Service	Quikbooks Online	Quickbooks accounting Fee	4600	Annually	1	4600	Needed for income, expense and pay.		
Ancil Service	GRP	Audit Fee	19500	Annually	1	19500	Needed due to legal requirements.		
Ancil Service	RECORDS CONSULTANTS	Record Storage recording and tracking	650	Annually	1	650	Do we have records stored with them?		
Ancil Service	DigiSigner	Digital signatures.	600	Annually	1	600	Needed to sign protest forms.		
Ancil Service	MaqTeq	Firewall maintenance	330	Monthly	12	3960	Needed for IT cybersecurity.	41210	Ancil Service
Ancil Service	MaqTeq	Cyber security and monitoring	7100	Annually	1	7100	Needed for IT cybersecurity.		
APP Training	Training/Courses	Training for RPA and CE	1400	Spec	1	1400	Needed for legal requirements.		
APP Training	Travel	Travel mostly for training	6000	Annually	1	6000	Needed for legal requirements.		
APP Training	TAAD	Membership	1000	Annually	1	1000	Needed for course discounts.		
	Texas Department of Licensing and								
APP Training	Registration	RPA Licenses	90	Spec	1	90	Needed for legal requirements.	8490	APP Training
Appeal	Arbitration	Owner/Agent post ARB action	1500	Spec	1	1500	Needed as contingency.		
Appeal	ARB Member	Pay to ARB members	6000	Annually	1	6000	Needed for legal requirements (appeals).		
Appeal	Security guard	Security for hearings	200	Day	12	2400	Sheriff deputy security during ARB hearings.	9900	Appeal
Appr Co	T Y Pickett	Mineral, utility, industrial appraisal	14000	Flat Fee	1	14000	Needed for specialty appraisals.		
Appr Co	WESTERN VALUATION & CONSULTING LLC	Consultant and market data	7000	Annually	1	7000	Needed for market data.		
Appr Co	Eagle Appraisal	Appraisal Services	0	Annually	1	0	Needed for Terlingua.	21000	Appr Cons
Appr Service	Marshall & Swift	Cost Appraisals	400	Annually	1	400	Needed for cost analysis.		
	ESRI								
	ENVIRONMENTAL SYSTEMS RESEARCH								
Appr Service	INSTITUTE, INC	GIS	1500	Annually	1	1500	Needed for GIS.		
Appr Service	Eagleview	GIS partial flyover	20000	Annually	1	20000	Assist with sketch inspect.		
Appr Service	BIS	BCAD website maintenance	0	Annually	1	0	Billed with HG PACS		
Appr Service	Harris Govern PACS	PACS CAMA System	78000	Var Pmnts	1	78000	Needed for appraisal part of CAMA. Collections part to be paid by Tax Office.		
Appr Service	THE EXEMPTION PROJECT, INC.	Trueroll	15250	Annually	1	15250	Contract expires 01/2027. Renew due to MAP requirements.		
Appr Service	Source Strategies Inc.	Hotel Information	350	Annually	1	350	Useful for hotel valuations.		
Appr Service	EagleView	Sketch Inspect	10000	Annually	1	10000	Useful to add omitted and correct sketches.		
Appr Service	Liza Trevino TMI Consultant	MAP Review Assistance Consultation	15000	Annually	1	15000	Needed for passing MAP Review.		
Appr Service	TMI	MAP Review Assistance Software	6000	Annually	1	6000	Needed due to MAP.	146500	Appr Service
Bldg Lease And Service	Altura Vista	Building Lease	1635	Monthly	12	19620	Needed.		
Bldg Lease And Service	Big Bend Telephone	Phone and Internet	300	Monthly	12	3600	Needed.		
Bldg Lease And Service	Desert Pest Solutions	Pest Control	350	Annually	1	350	Needed.	23570	Bldg Lease And Service
Bldg Utility	Amigo Energy	Electricity	400	Monthly	12	4800	Needed.		
Bldg Utility	City of Alpine Gas	Gas	100	Monthly	12	1200	Needed.		
Bldg Utility	City of Alpine Water	Water	200	Monthly	12	2400	Needed.	8400	Bldg Utility
Eqmt Lease	Total Office Solutions	Copier Maintenance	105	Monthly	12	1260	Needed for copier.		
Eqmt Lease	Great American Financial Services	Copier Lease	110	Monthly	12	1320	Needed for copier.	2580	Eqmt Lease
Legal	Texas Municipal League	Workers Comp and General Liability Insurance	6000	Annually	1	6000	Needed.		
Legal	McCreary, Veselka, Bragg, & Allen P.C.	General advice and litigation	250	Per Hour	40	10000	Needed for legal issues.		
Legal	Armstrong & Armstrong P.C.	ARB Attorney	2000	Spec	1	2000	Needed for legal issues.	18000	Legal
Supply/Maint	Quill	Office Supplies	75	Monthly	12	900	Needed supplies for office/operations.		
Supply/Maint	Misc.	Office Supplies	250	Monthly	12	3000	Needed supplies for office/operations.		
Supply/Maint	Printco	Business Cards	500	Annually	1	500	Needed supplies for office.		
Supply/Maint	Vehicles	Maintenance and Fuel	800	Monthly	12	9600	Needed for appraisal operations.	14000	Supply/Maint
Misc	Contingency	Contingency	10000	Spec	1	10000		10000	Miscellaneous
					Subtotal	\$	312,750		
					Salaries	\$	587,068		
					TOTAL	\$	899,818	312750	Contracts Total

Harris Govern Costs

Software Or Service	2025 Cost	CAD	TAX OFC	CAD %	Tax OFC %	2026 Cost	Notes
PACS Appraisal	26177	26177.00	0.00	100%	0%	26177	
PACS Collections	16628	0.00	16628.00	0%	100%	0	
GIS Parcel Base Map Maintenance	16526	16526.00	0.00	100%	0%	16526	
IT Monitoring Maintenance	5565	2782.50	2782.50	50%	50%	5565	
Mobile Field Device Server Maintenance	5065	5065.00	0.00	100%	0%	0	Cancelled April 2026
HGOBIS Online Appeals	4554	4554.00	0.00	100%	0%	4554	
End User IT Support	3700	1850.00	1850.00	50%	50%	3700	
Matix Maintenance	3064	3064.00	0.00	100%	0%	3064	
HGOBIS GIS Interactive Maps	3019	3019.00	0.00	100%	0%	3019	
HGOBIS Truth In Taxation Website	2898	1449.00	1449.00	50%	50%	2898	
Off-site Backup Services	2884	1442.00	1442.00	50%	50%	2884	
Cloud Hosting Fee	2483	1241.50	1241.50	50%	50%	2483	
HGOBIS Propety Search	2294	1147.00	1147.00	50%	50%	2294	
Mobile Field Device Maintenance Fee	2161	2161.00	0.00	100%	0%	0	Cancelled April 2026
HGOBIS Homepage	1570	1570.00	0.00	100%	0%	1570	
Internet Email Hosting Package	580	580.00	0.00	100%	0%	580	
HGOBIS Appraisal Notices Online	541	541.00	0.00	100%	0%	541	
Mobile Advanced Mapping Maintenance	321	321.00	0.00	100%	0%	0	Cancelled April 2026
Dislo Integration maintenance	202	202.00	0.00	100%	0%	202	
Totals	\$ 100,232.00	\$ 73,692.00	\$ 26,540.00			76057.00	
					2027 index	1.03	
					2027 estimate	78338.71	