



UVALDE COUNTY APPRAISAL DISTRICT

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May 27, 2026

Board of Directors
Uvalde County Appraisal District
209 North High Street
Uvalde, TX 78801

RE: 2027 Proposed Budget

Dear Board Members:

Pursuant to Texas Property Tax Code (TPTC) Section 6.06(a), enclosed please find the Uvalde County Appraisal District (UCAD) 2027 Proposed Budget. The budget allocates proposed operating expenses for the property appraisal process separately from the tax collection process. Below is a summary comparing the 2026 and 2027 budgets:

	Increase/Decrease	Percentage
Appraisal process budget	\$ 76,644	6.33 %
Collection process budget	\$ 50,327	10.26 %
Overall budget	\$ 126,971	7.47 %

The United States is experiencing an inflationary period, therefore UCAD reviewed each cost center to identify if the budgeted amounts were adequate to meet the expected operating needs. The proposed budget increases are necessary to address the continuing impact of inflation on UCAD's operational expenses. The increases in the appraisal budget are mostly due to the following items:

- 1) Increased costs in Software and System Services Agreements.
- 2) Increased costs for Professional Services are due to the renewal cost of Computer Server (1) and Desktop Computers (15) equipment lease.
- 3) Increased costs in Health Insurance Coverages, an HMO plan, are due to a projected 23 % increase in the rate.

- 4) Increased costs in staff's Educational Travel & Accommodations are mainly due to higher room rates.
- 5) Due to the high employee turnover rate UCAD has experienced in the past, newly hired appraisers and collectors are continuing their educational path, attending classes, taking state exams, and allowing for stipends when reaching their educational levels.

Although current inflation rates have moderated from the historic highs experienced during 2022, the cumulative impact of price increases since 2020 continue to significantly affect labor, utilities, fuel, insurance, maintenance, equipment and contracted services. The requested budget increases are necessary to preserve current service levels, maintain operational effectiveness, and offset the loss of purchasing power resulting from sustained inflationary pressures since 2020.

The UCAD Board currently maintains a Contingency Fund Balance (CFB) of \$651,775.51. The Board will be asked to approve the use of \$100,000 of this CFB to reduce the 2027 budget increase, with the reduction being prorated accordingly among each participating entity.

Accordingly, I respectfully request your entity's support and approval of the proposed budget. Should you have any questions or require additional information, please feel free to contact me.

Respectfully,



Roberto Valdez, RPA, RTA, CCA, CTA
Chief Appraiser

Uvalde County Appraisal District
2027 Proposed Budget
Board of Directors -- Submitted on June 09, 2026

Reference Exhibit	2026 Budget		2027 Budget		Change	Percent
	Total	Appraisal	Collection	Total		
Revenues - See Allocation Exhibit						
A						
Revenues - Entities	\$1,566,062	\$1,180,229	\$512,804	\$1,693,033	\$126,971	8.11%
Rev - PBFCM Employee Reimbursement	\$28,000	\$0	\$28,000	\$28,000		
Rev - Int Inc, Copies, BPP Penalty	\$6,700	\$6,700	\$0	\$6,700		
Rev - Prior Year Surplus Funds Withheld	\$100,000	\$100,000	\$0	\$100,000		
	\$1,700,762	\$1,286,929	\$540,804	\$1,827,733	\$126,971	7.47%
Projected Expenditures						
Payroll Expenses						
B	\$792,401	\$534,222	\$290,786	\$825,008	\$32,607	4.11%
Salaries	\$11,728	\$7,906	\$4,304	\$12,210	\$483	4.11%
Medicare	\$90,730	\$61,329	\$33,382	\$94,711	\$3,981	4.39%
Retirement Plan	\$145,982	\$112,800	\$67,680	\$180,480	\$34,498	23.63%
B						
B						
C	\$179,037	\$145,208	\$45,964	\$191,172	\$12,135	6.78%
Software n System Services Maintenance	\$15,500	\$16,000	\$0	\$16,000	\$500	3.23%
GIS Maintenance Agreements	\$25,480	\$25,480	\$0	\$25,480	\$0	0.00%
Appraisal Review Board Hearings	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%
Appraisal Books & Subscriptions	\$0	\$0	\$0	\$0	\$0	
Vehicle Expense (Mileage)	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%
Vehicle Expense (Maintenance)	\$17,360	\$12,405	\$6,325	\$18,730	\$1,370	7.89%
D						
D	\$58,241	\$43,424	\$24,394	\$67,818	\$9,577	16.44%
Education Registration Fees	\$30,000	\$30,000	\$0	\$30,000	\$0	0.00%
Education Travel & Accommodations	\$78,081	\$69,419	\$26,509	\$95,929	\$17,847	22.86%
Legal Services (BOD, ARB)	\$28,050	\$30,304	\$11,336	\$41,640	\$13,590	48.45%
C						
C	\$22,000	\$22,000	\$0	\$22,000	\$0	0.00%
Lease / Maintenance Agreement	\$22,500	\$22,500	\$0	\$22,500	\$0	0.00%
General Office Supplies	\$44,460	\$25,740	\$18,720	\$44,460	\$0	0.00%
Utilities	\$8,881	\$6,741	\$2,140	\$8,881	\$0	0.00%
Postage	\$5,800	\$4,550	\$1,250	\$5,800	\$0	0.00%
C						
C	\$5,725	\$4,225	\$1,500	\$5,725	\$0	0.00%
Publication & Advertisement	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%
Association / Membership Dues	\$20,057	\$16,176	\$4,264	\$20,440	\$384	1.91%
Computer Hardware / Software Cost	\$24,250	\$24,250	\$0	\$24,250	\$0	0.00%
Building Repair & Maintenance	\$4,500	\$2,250	\$2,250	\$4,500	\$0	0.00%
C						
C	\$54,000	\$54,000	\$0	\$54,000	\$0	0.00%
Operating Insurance						
Capital Outlay, Vehicles						
Capital Outlay, Office Equipment						
Aerial Photography						
	\$1,700,762	\$1,286,929	\$540,804	\$1,827,733	\$126,971	7.47%
Total Expenses						