

2027 ADOPTED OPERATING BUDGET SUMMARY

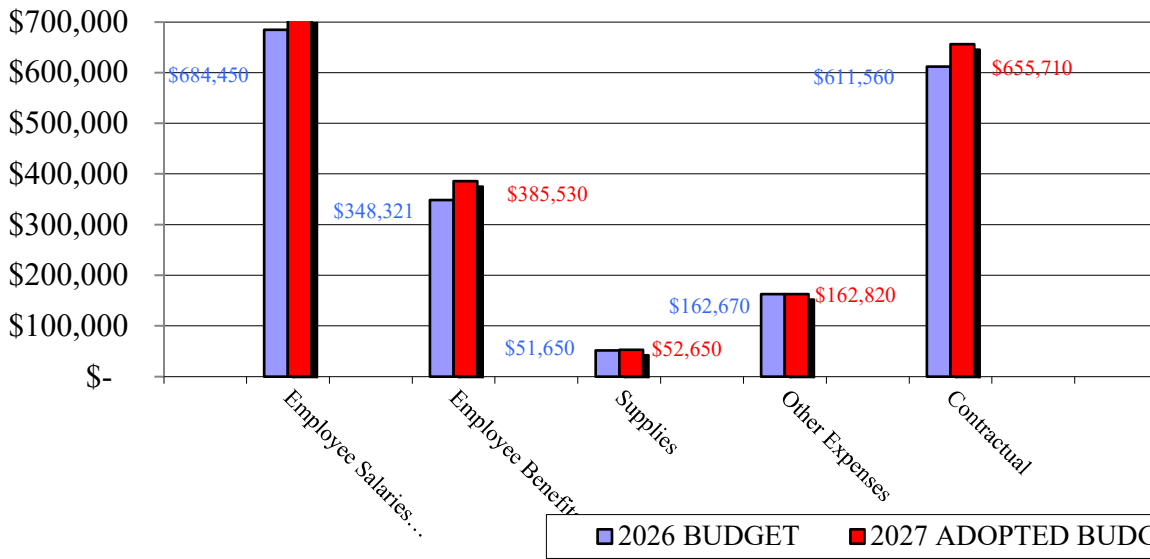
	2026 ADOPTED BUDGET	2027 ADOPTED BUDGET
ESTIMATED REVENUE		
District's Allocations		
Account 3010	\$ 1,858,651	\$ 1,989,360
Interest Income		
Account 3020	\$ 18,500	\$ 20,000
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TOTAL REVENUE	\$ 1,877,151	\$ 2,009,360
ESTIMATED EXPENDITURES		
Employee Salaries (including Auto Allowances)	\$ 684,450	\$ 732,650
Employee Benefits	\$ 348,321	\$ 385,530
Supplies	\$ 51,650	\$ 52,650
Other Expenses	\$ 162,670	\$ 162,820
Contractual	\$ 611,560	\$ 655,710
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TOTAL EXPENDITURES	\$ 1,858,651	\$ 1,989,360

****For 2027 note that overages will be committed to these funds.****

Committed Funds:	
Building Reserves	\$ 38,775
Contingency Reserve	\$ 50,648
Legal Special Reserve	\$ 79,735
CDs (6)	\$ 243,593

RUSK COUNTY APPRAISAL DISTRICT
2027 ADOPTED OPERATING BUDGET

2026 BUDGET COMPARISON TO 2027 ADOPTED BUDGET



2027 ADOPTED OPERATING BUDGET SUMMARY

ACCOUNT NUMBER	CATEGORY	2026 ADOPTED BUDGET	2027 ADOPTED BUDGET
7400-10	Salaries	\$ 621,450	\$ 648,650
6150	Auto Allowance	\$ 63,000	\$ 84,000
6800	Insurances	\$ 201,930	\$ 227,900
6810	Life/Disability Insurance	\$ 17,850	\$ 17,850
7350	Retirement	\$ 96,371	\$ 103,160
7500	Employment Taxes	\$ 55,870	\$ 59,560
6550	Memberships, Dues, Subscriptions	\$ 28,800	\$ 29,100
6950	Legal, Audit, ARB	\$ 46,900	\$ 46,900
	Notices required to be published by Law*	\$ 3,000	\$ 3,000
7100	Office Expenses	\$ 750	\$ 750
7150	Building Maintenance	\$ 15,000	\$ 15,600
7200	Postage	\$ 32,650	\$ 32,650
7450	Supplies	\$ 19,000	\$ 20,000
7550	Contractual Services	\$ 611,560	\$ 655,710
7600	Communications	\$ 8,120	\$ 8,120
7160/7650	Mileage & Travel	\$ 13,000	\$ 13,000
7660	Utilities	\$ 13,700	\$ 13,700
7800	Furniture, Machines, Equipment & Maintenance	\$ 9,700	\$ 9,700
TOTAL		\$ 1,858,651	\$ 1,989,360

*Section 140.0045 added to Local Government Code, effective 06/09/2017

2027 ADOPTED OPERATING BUDGET SUMMARY

POSITIONS	SALARIES	AUTO ALLOWANCE	BENEFITS
Administrative (2)	\$ 177,620	\$ 12,000	\$ 82,120
Appraisal Staff (6)	\$ 334,030	\$ 72,000	\$ 237,100
Appraisal Support Staff (3)	\$ 122,000		\$ 66,310
Part Time	\$ 15,000		\$ -
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TOTAL	\$ 648,650	\$ 84,000	\$ 385,530

All full time employees receive a benefits package that includes health insurance, life insurance, retirement, social security and vacation/sick leave.

Administrative Positions:

- Chief Appraiser - RPA, CCA
- Administrative Assistant - RPA - 15 Years Experience

Appraisal Positions:

- Appraiser - RPA - 17 Years Experience
- Appraiser - RPA - 14 Years Experience
- Appraiser - RPA - 12 Years Experience
- Appraiser - RPA - 11 Years Experience
- Appraiser - RPA - 8 Years Experience
- Appraiser - RPA - 7 Years Experience

Appraisal Support Positions:

- 7 Years Experience
- 2 Years Experience
- 2 Years Experience

RPA - Registered Professional Appraiser

RUSK COUNTY APPRAISAL DISTRICT
2027 ADOPTED OPERATING BUDGET
ESTIMATED 2027 ALLOCATIONS

Estimated allocations calculated using 2025 ADOPTED tax rates
Actual allocations will be calculated after the adoption of the 2027 tax rates

Taxing Authority	2026 TAX LEVY	Estimated 2027 % of Participation	Estimated 2027 Allocation
Rusk County	\$ 26,883,846.80	34.4983%	\$ 686,296
Carlisle ISD (Rusk Co)	\$ 1,126,222.74	1.4452%	\$ 28,750
Cushing ISD (Rusk Co)	\$ 71,090.57	0.0912%	\$ 1,815
Garrison ISD (Rusk Co)	\$ 266,577.37	0.3421%	\$ 6,805
Henderson ISD	\$ 14,564,174.89	18.6893%	\$ 371,797
Kilgore ISD (Rusk Co)	\$ 5,143,285.93	6.6001%	\$ 131,299
Laneville ISD	\$ 899,156.09	1.1538%	\$ 22,954
Leverett's Chapel ISD	\$ 309,608.45	0.3973%	\$ 7,904
Mt Enterprise ISD	\$ 988,888.42	1.2690%	\$ 25,245
Overton ISD	\$ 1,258,258.19	1.6146%	\$ 32,121
Rusk ISD (Rusk Co)	\$ 96,714.11	0.1241%	\$ 2,469
Tatum ISD (Rusk Co)	\$ 7,114,837.82	9.1300%	\$ 181,629
West Rusk Co CISD	\$ 4,935,523.65	6.3334%	\$ 125,995
City of Easton (Rusk Co)	\$ 13,631.23	0.0175%	\$ 348
City of Henderson	\$ 5,478,535.58	7.0303%	\$ 139,857
City of Kilgore (Rusk Co)	\$ 1,410,096.73	1.8095%	\$ 35,997
City of Mt Enterprise	\$ 61,278.09	0.0786%	\$ 1,564
City of New London	\$ 507,812.28	0.6516%	\$ 12,964
City of Overton (Rusk Co)	\$ 574,169.46	0.7368%	\$ 14,658
City of Tatum (Rusk Co)	\$ 159,136.17	0.2042%	\$ 4,062
Kilgore College (Rusk Co)	\$ 2,839,080.67	3.6432%	\$ 72,477
Gregg ESD #1 (Rusk Co)	\$ 482,687.89	0.6194%	\$ 12,322
Rusk Co. GWD	\$ 261,819.35	0.3360%	\$ 6,684
Rusk Co ESD #1	\$ 2,481,505.13	3.1844%	\$ 63,348
Total	\$ 77,927,937.61	100.000%	\$ 1,989,360