

From Lauren 1/20/24



Fiscal Year 2025

Approved Budget

As submitted to

GCAD Board of Directors & Entities

By

Krystal L. McKinney

Chief Appraiser RPA, CCA

Directors

Don Gartman, Chairman

Chad Tressler, Secretary

Scott Brast, Director

Matt Doyle, Director

Thomas E. Farmer, Director

Cheryl E. Johnson, TAC & Director

Warren Clark, Director, Position 1

Katherine Preston, Director, Position 2

William Pate, Director, Position 3



FISCAL YEAR 2025 APPROVED BUDGET OVERVIEW

Attached is a breakdown of the 2025 approved budget and the rationale for the budget increase requests. The primary catalyst for the requested budget line-item increases is the ongoing need to hire more staff, compensate a well-qualified property tax attorney, and appropriately increase our budget line items to accommodate all the current changes GCAD is experiencing. These changes are a direct result of the significant growth and development in Galveston County, which has seen a 24% increase in population since 2010, reaching 361,744 occupants. The number of parcels appraised by GCAD has also increased by 8% to 205,164, further highlighting the need for additional resources.

New Positions

These additions to our community have required an annual budget increase request for additional appraisers, as the overall volume and complexity of the work being performed by the appraisal district have increased. In 2023, we saw the highest volume of protests and permits. Our resources and expertise ensure the successful culmination of the project within the predetermined timelines.

BOD General Counsel

It is crucial to emphasize that the proposed budget increases are not just about financial figures but about upholding the appraisal district's quality standards and ensuring its successful delivery of property values. The additional resources and financial allocations are imperative for effectively addressing the identified

challenges and maintaining the project's alignment with its objectives, ultimately benefiting the community.

Budget Line-Item Increases

Since the creation of the Peveto Bill and the property tax system forty-three years ago, we have seen an increase in appraiser retirements and an influx of novice appraisers. Supporting, educating, and training the next generation will require increases in office supplies, Dues/Books/Subscriptions, Education Registration, Travel/Auto Allowance, Mapping services, and Capital Expenditures.

Budget Line-Item decreases

Whenever entities request additional resources, it is essential to demonstrate how GCAD works hard to save property owners money by decreasing certain line items in the budget. Hiring a capable and well-experienced property tax attorney will allow us to cut our legal fees by nearly 34%, reducing them to \$200,000. Also, with this not being a BOD election year, we could exclude the \$400,000 election cost from the budget.

Upon approval of this budget, we will be allowed to continue serving our growing county professionally and responsibly. I can provide supplementary details and clarification regarding the requested budget increases at your convenience. Your discernment and guidance are invaluable as we navigate these challenges and endeavor to appraise property in Galveston County successfully. Thank you for your attention to this matter.

GALVESTON CENTRAL APPRAISAL DISTRICT
2025 APPROVED OPERATING BUDGET

ACCOUNT#	NAME	2024 APPROVED BUDGET	2025 APPROVED BUDGET
10-410-4110	Salaries	3,349,152	3,941,635
10-410-4186	Chief Appraiser Allowance	2,500	3,600
10-410-4187	Benefits	1,836,894	2,049,498
10-410-4201	Office Supplies	40,000	50,000
10-410-4205	Postage/Freight	200,000	220,000
10-410-4230	Dues/Books/Subscriptions	16,000	20,000
10-410-4245	Education/Registration	20,000	35,000
10-410-4255	Travel/Auto Allowance	165,000	275,000
10-410-4260	Forms/Printing	55,000	75,000
10-410-4261	Legal News Notices	30,000	30,000
10-410-4265	Insurance	45,000	55,000
10-410-4270	Telephone/Communications	52,000	55,000
10-410-4285	General Office	45,000	50,000
10-410-4317	Professional Appraisal Services	202,800	206,856
10-410-4320	Mapping Services	30,000	40,000
10-410-4325	Computer Supplies	80,000	100,000
10-410-4332	Maintenance/Equipment	100,000	115,000
10-410-4407	Maintenance/Computer	175,000	200,000
10-410-4440	Office Space/Lease	200,000	215,000
10-410-4530	Capital Outlay	350,000	400,000
10-410-4560	Janitorial Services/Supplies	40,000	42,000
10-420-4110	Appraisal Review Board Expenses	130,000	150,000
10-420-4135	Annual Audit	20,000	23,000
10-420-4140	Taxpayer Liaison Officer	9,000	9,000
10-420-4145	Contingency	35,000	35,000
10-420-4150	Legal Fees	300,000	200,000
10-420-4xxx	Election Fees	400,000	0.00
TOTALS		7,928,346	8,595,589

FINANCIAL METHOD:

Taxing Unit Allocations	7,913,346	8,580,589
Interest Earned	15,000	15,000
TOTALS	7,928,346	8,595,589

Salary and Benefit Schedule

2024 EMPL	POSITION CLASSIFICATION	2024 APPROVED	2025 EMPL	2025 APPROVED	2025 BENEFITS
1	Chief Appraiser	184,800	1	190,000	73,745
2	Deputy Chief Appraiser	210,000	2	248,000	102,849
	Staff Attorney	125,000	1	250,000	85,765
1	Paralegal	50,000	1	60,000	34,236
6	Department Directors	570,000	8	635,000	283,883
2	Executive Assistant	95,000	1	60,000	34,593
18	Clerical	685,588	19	745,000	523,118
3	GIS Technicians	161,244	3	161,184	90,017
18	Appraisers	1,004,232	24	1,284,232	759,577
2	Deed Research Clerks	73,500	2	77,520	61,715
54	TOTAL	3,159,364	62	3,710,936	2,049,498
	Cola Increase	60,391		74,280	
	Merit Increase	99,397		111,419	
	Contract Labor	30,000		45,000	
	TOTAL SALARIES	3,349,152		3,941,635	
BENEFITS:					
	Retirement	690,120		777,705	
	Group Health Insurance	860,000		952,864	
	Texas Workforce Commission	30,974		34,140	
	Workers' Compensation	23,100		25,392	
	Medicare/FICA	232,700		259,397	
	TOTAL BENEFITS:	1,836,894		2,049,498	

**GALVESTON CENTRAL APPRAISAL DISTRICT
SUPPORTING SCHEDULE**

ACCOUNT#	NAME	2024 APPROVED BUDGET	2025 APPROVED BUDGET
10-410-4110	Salaries/Overtime	3,349,152	3,941,635
	\$111,419 is budgeted for merit increases \$74,280 is budgeted for cola increases		
10-410-4186	Chief Appraiser Expenses	2,500	3,600
10-410-4187	Benefits	1,836,894	2,049,498
	Retirement Group Health Insurance Texas Workforce Commission Workers' Compensation Medicare/FICA		
10-410-4201	Office Supplies	40,000	50,000
	Includes ARB Supplies		
10-410-4205	Postage/Freight	200,000	220,000
	Renditions and Exemptions Notices of Appraised Value Scheduling Letters Letters of Determination Regular Office Mail Capitol Appraisal Group		
10-410-4230	Dues/Books/Subscriptions	16,000	20,000
	Texas Licensing & Regulations Comptroller of Public Accounts Texas Association of Appraisal Districts Texas Association of Assessing Officers Institute of C.T.A.'S Texas School Assessors Association Texas City-La Marque Chamber of Commerce Houston/Galveston Area Council of Governments Rotary Club of Texas City		
10-410-4245	Education/Registration	20,000	35,000
	Tyler Technologies Texas Association of Appraisal Districts Texas Association of Assessing Officers International Association of Assessing Officers Harris County Appraisal District		

**GALVESTON CENTRAL APPRAISAL DISTRICT
SUPPORTING SCHEDULE**

ACCOUNT#	NAME	2024 APPROVED BUDGET	2025 APPROVED BUDGET
10-410-4255	Travel/Auto Allowance Appraisal District Personnel Appraisal Review Board Board of Directors Chief Appraiser	165,000	275,000
10-410-4260	Forms/Printing Appraisal Rolls and Notices Appraisal Cards Business Cards Envelopes Exemption Forms (Various) Appraisal District Pamphlets Stationery	55,000	75,000
10-410-4261	Legal News Notices Galveston Daily News	30,000	30,000
10-410-4265	Insurance Texas Municipal League (Liability, Property)	45,000	55,000
10-410-4270	Telephone/Communications	52,000	55,000
10-410-4285	General Office A to Z Trophies Wal-Mart Reliant Business Products	45,000	50,000
10-410-4317	Professional Appraisal Services Capitol Appraisal Group	202,800	206,856
10-410-4320	Mapping Services Experian ESRI Connect Explorer	30,000	40,000
10-410-4325	Computer Supplies Reliant Business Products Liberty Office Products	80,000	100,000

ACCOUNT#	NAME	2024 APPROVED BUDGET	2025 APPROVED BUDGET
10-410-4332	Maintenance/Equipment Pitney Bowes TLC Office Systems Line and Laser	100,000	115,000
10-410-4407	Maintenance/Computer Computer Software Maintenance Computer Hardware Maintenance GIS Software Maintenance GIS Hardware Maintenance	175,000	200,000
10-410-4440	Office Space/Lease County of Galveston Great Value Storage	200,000	215,000
10-410-4530	Capital Outlay Pictometry Co-Star New Office FFE & Office buildouts	350,000	400,000
10-410-4560	Janitorial Service & Supplies Coverall Janitorial Service Sam's Warehouse Reliant Business Products	40,000	42,000
10-420-4110	Appraisal Review Board Expenses	130,000	150,000
10-420-4135	Annual Audit Whitley Penn	20,000	23,000
10-420-4140	Taxpayer Liaison	9,000	9,000
10-420-4145	Contingency	35,000	35,000
10-420-4150	Legal Fees Greer, Herz & Adams, L.L.P. Mc Leod, Alexander, Powel & Apffel, P.C. Arbitration Doyle Law Firm	300,000	200,000
10-420-4xxx	Election Fees	400,000	0.00

Jurisdiction	2023 Levy	Percent	2024 Annual Amt.	2025 Annual Amt.	2025 Ctr Amt.
Galveston ISD	110,913,591	11.8462	988,490.65	1,016,470.23	254,117.56
Dickinson ISD	73,910,645	7.8940	676,906.67	677,355.86	169,338.96
Friendswood ISD	47,084,458	5.0289	418,668.62	431,506.63	107,876.66
High Island ISD	3,828,532	0.4089	23,437.27	35,086.67	8,771.67
Hitchcock ISD	13,964,370	1.4915	119,746.28	127,976.80	31,994.20
Clear Creek ISD	99,798,137	10.6590	995,037.24	914,602.40	228,650.60
Santa Fe ISD	21,225,358	2.2670	235,035.47	194,520.30	48,630.07
Texas City ISD	74,299,295	7.9356	705,040.98	680,917.65	170,229.41
City of Galveston	47,097,779	5.0303	357,996.21	431,628.71	107,907.18
City of Texas City	38,112,721	4.0706	287,016.92	349,284.93	87,321.23
City of La Marque	7,574,375	0.8090	56,901.63	69,415.54	17,353.88
City of Hitchcock	3,730,921	0.3985	26,857.15	34,192.11	8,548.03
City of Jamacia Beach	965,438	0.1031	7,496.91	8,847.78	2,211.94
City of Dickinson	6,375,286	0.6809	49,585.63	58,426.46	14,606.61
City of Friendswood	21,226,345	2.2671	153,398.96	194,529.34	48,632.34
City of Kemah	1,049,428	0.1121	7,664.22	9,617.51	2,404.38
City of League City	49,806,407	5.3195	394,306.82	456,442.83	114,110.71
City of Santa Fe	3,206,927	0.3425	22,775.97	29,389.96	7,347.49
Village of Tiki Island	2,727,469	0.2913	21,025.91	24,995.95	6,248.99
City of Bayou Vista	1,332,317	0.1423	8,890.30	12,210.05	3,052.51
Drainage District No. 1	2,686,412	0.2868	18,992.76	24,610.52	6,152.63
Drainage District No. 2	1,579,747	0.1687	11,659.03	14,477.63	3,619.41
Galv Cty Consolidated Drainage	6,177,680	0.6598	51,329.83	56,615.50	14,153.87
Galveston College	18,210,830	1.9450	134,313.29	166,893.58	41,723.40
College of the Mainland	48,099,019	5.1372	352,047.23	440,804.60	110,201.15
Navigation District No. 1	1,876,612	0.2004	14,866.22	17,198.26	4,299.56
WCID No. 1	5,079,915	0.5426	19,542.94	46,555.00	11,638.75
WCID No. 8	956,969	0.1022	6,965.16	8,770.17	2,192.54
WCID No. 12	1,712,129	0.1829	14,329.51	15,690.85	3,922.71
WCID No. 19	154,372	0.0165	918.11	1,414.75	353.69
Bacliff MUD	980,284	0.1047	7,969.73	8,983.84	2,245.96
Bayview MUD	758,044	0.0810	4,355.84	6,947.11	1,736.78
San Leon MUD	2,943,589	0.3144	21,301.20	26,976.59	6,744.15
GC MUD No. 6	961,725	0.1027	7,720.99	8,813.75	2,203.44
Galv Cty FWSD No. 6	1,181,092	0.1261	9,146.23	10,824.15	2,706.04
GC MUD No. 12	934,223	0.0998	6,734.41	8,561.71	2,140.43
GC MUD No. 14	1,636,337	0.1748	14,766.37	14,996.25	3,749.06
Westwood Management District	3,259,810	0.3482	22,071.25	29,874.61	7,468.65
Flamingo Isles MUD	933,043	0.0997	6,178.03	8,550.90	2,137.72
Bay Colony West MUD	3,413,867	0.3646	26,747.33	31,286.47	7,821.62
South Shore Harbour MUD No. 7	2,169,918	0.2318	15,411.95	19,886.26	4,971.57
GC MUD No. 30	344,119	0.0368	2,750.33	3,153.69	788.42
GC MUD No. 31	1,531,071	0.1635	10,777.87	14,031.53	3,507.88
GC MUD No. 32	1,751,197	0.1870	10,773.02	16,048.88	4,012.22
GC MUD No. 36	82,256	0.0088	130.96	753.84	188.46
GC MUD No. 39	2,125,330	0.2270	18,631.57	19,477.64	4,869.41
GC MUD No. 43	2,805,758	0.2997	24,703.67	25,713.43	6,428.36
GC MUD No. 44	2,283,841	0.2439	19,237.61	20,930.31	5,232.58
GC MUD No. 45	4,175,848	0.4460	31,266.72	38,269.65	9,567.41
GC MUD No. 46	3,288,796	0.3513	28,050.68	30,140.25	7,535.06
GC MUD No. 52	1,058,902	0.1131	8,175.65	9,704.33	2,426.08
GC MUD NO.53	518	0.0001	0.00	4.74	1.19
GC MUD No. 54.	851,175	0.0909	7,076.30	7,800.61	1,950.15
GC MUD No. 56	6,606,862	0.7056	44,539.78	60,548.75	15,137.19
GC MUD No. 57	254	0.0000	2.12	2.33	0.58
GC MUD No. 59	976,297	0.1043	3,157.70	8,947.30	2,236.83
GC MUD No. 66	1,361,255	0.1454	8,838.05	12,475.26	3,118.81
GC MUD No. 68	1,087,353	0.1161	7,244.55	9,965.07	2,491.27
GC MUD No. 73	1,936	0.0002	16.13	17.74	4.43
GC MUD No. 76	126,854	0.0135	621.34	1,162.55	290.64
GC MUD No. 79	72,772	0.0078	511.16	666.92	166.73
West Ranch Municipal District #1	2,010,063	0.2147	18,875.43	18,421.27	4,605.32
GC Mgmt #1	616,877	0.0669	5,140.32	5,653.38	1,413.35
County of Galveston	161,754,342	17.2762	1,282,824.24	1,482,401.50	370,600.38
County Road & Flood	3,823,203	0.4083	29,980.12	35,037.83	8,759.46
Emergency Serv. District No. 1	2,169,626	0.2317	15,541.30	19,883.59	4,970.90
Emergency Serv. District No. 2	1,443,217	0.1541	10,832.16	13,226.40	3,306.60
TOTAL	936,283,137	100.0000	7,913,346.00	8,580,589.00	2,145,147.25

2025 GCAD APPROVED BUDGET

August 14, 2024

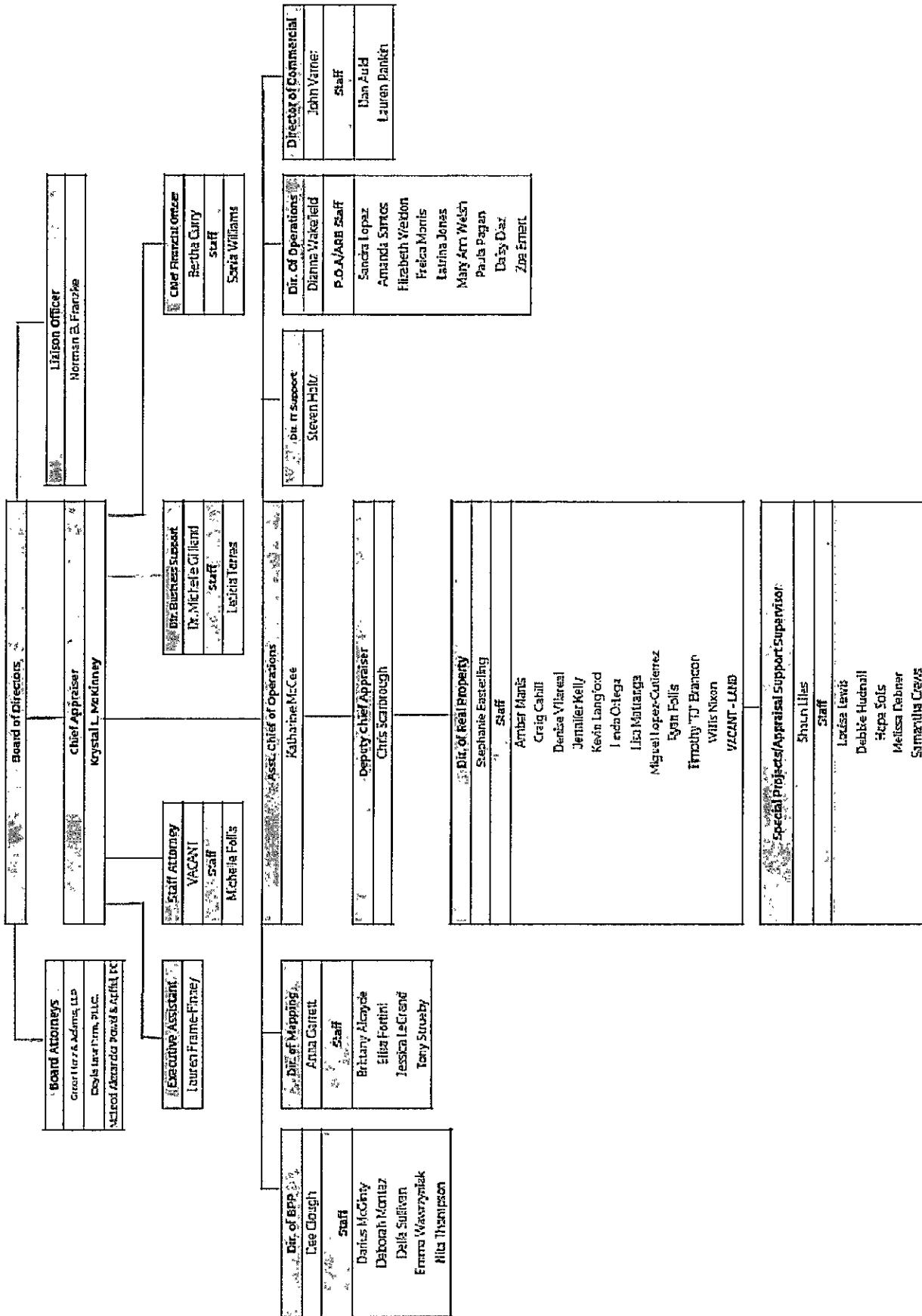
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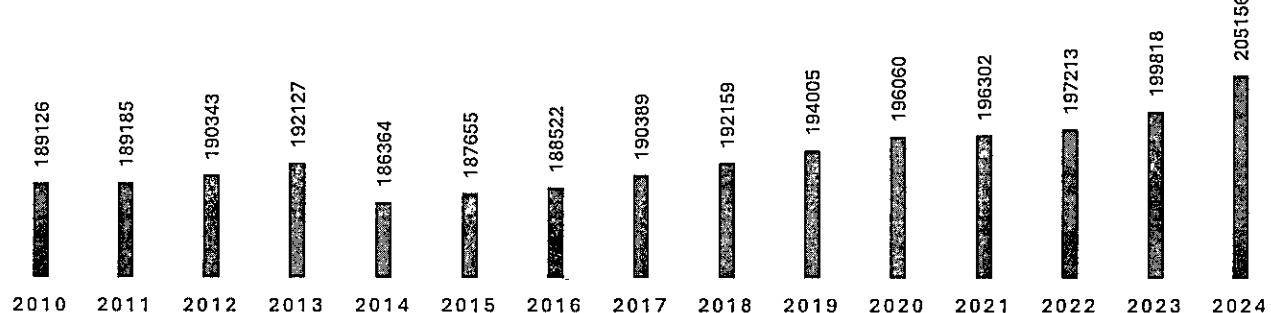
GALVESTON CENTRAL APPRAISAL DISTRICT

2024 Organization Chart

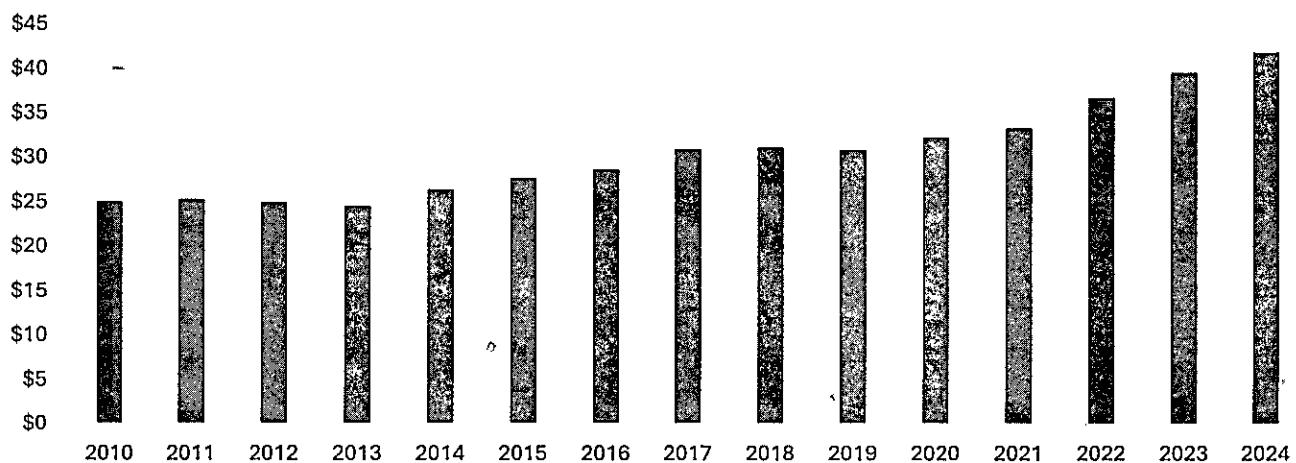


GCAD OPERATIONS INFORMATION

PARCEL COUNT



COST PER PARCEL



BUDGET VS PARCEL COUNT

