

FORT BEND

CENTRAL APPRAISAL DISTRICT

FY27 ADOPTED BUDGET

SUBMITTED BY

**BY JORDAN T. WISE
CHIEF APPRAISER**



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Our Mission

We are dedicated to serving all of Fort Bend County through accurate and uniform property valuation and excellent customer service.

Our Vision

We are committed to creating a service-centered, collaborative organization of empowered experts.

Our Core Operating Values

The following core operating values influence the culture and image of FBCAD as an effective local government organization serving a wide variety of taxing entities and property owners. These values articulate ideals that the district aspires to hold itself accountable to and offers guidance as to how FBCAD will behave in carrying out its mission.

WE CARE

Work Together: *We promote and support a diverse and unified team focused on collaboration and open communication to achieve extraordinary performance.*

Ethics: *We commit to uphold the highest level of integrity.*

Commitment: *We strive to instill in each team member the importance of the mission and goals of our organization. We will work each day to uphold our commitment to those we serve and to each other.*

Accountability: *We expect all team members to accept responsibility for their actions and their work, and the effect on those we serve.*

Respect: *We will treat everyone with courtesy, dignity, kindness, and acceptance. We respect individuals and value their contributions.*

Excellent Service: *We will serve everyone with the highest level of service.*

Board of Directors

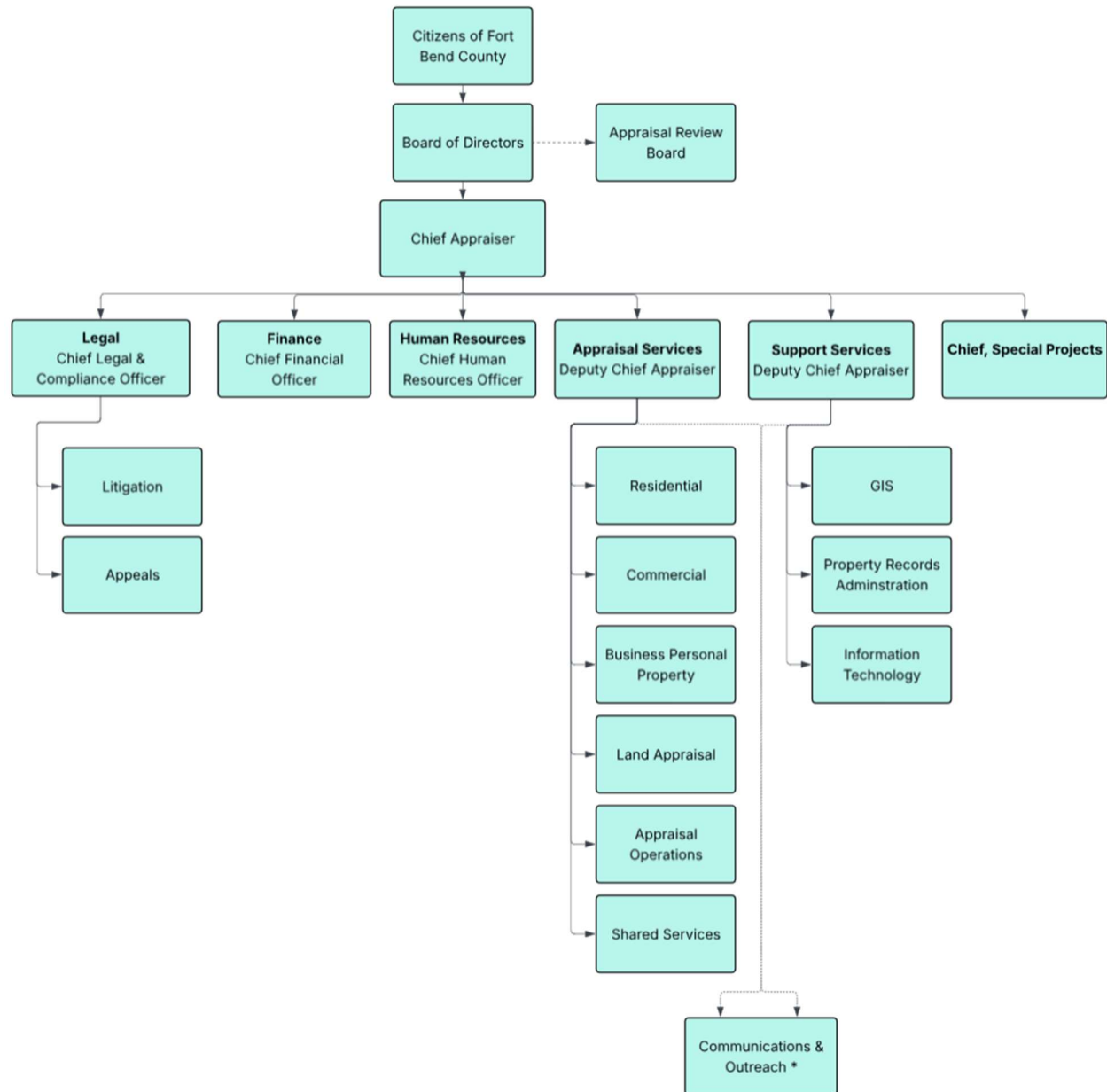
Board Member	Title
Pamiel Gaskin	Chairman
David James	Vice Chairman
Carmen Turner	Tax Assessor-Collector
Mike Rozell	Secretary
Paul Stamatis Jr.	Financial Officer
Jim Kij	Director
Shaizad “Sam” Chatriwala	Director
Andrew Johnson	Director
Larry Indermuhle	Director



Key Departmental Staff

Name	Title
Jordan Wise	Chief Appraiser
Tara Strine	Deputy Chief Appraiser, Support Services
Rex Wogan	Deputy Chief Appraiser, Appraisal Services
Michael Gary	Chief Legal & Compliance Officer
Michael Higgins	Chief Financial Officer
Krishna Langton	Chief Human Resources Officer
Tiffany BenJebbour	Chief, Special Projects
Brandon Thompson	Director - Appraisal Operations
Michael Applegate	Director - Residential Appraisal
Tracey Johnson	Director - Commercial Appraisal
Yvonne Duran	Director - Business Personal Property Appraisal
Christene Litigation	Director - Litigation
Kimberly Rodriguez	Director - Appeals
Amanda Garcia	Director - Land Appraisal
Lori Jackson	Director - Shared Services
Penny Hornsby	Director - Geographic Information System
Mandi Rubalcaba	Director - Property Records & Administration
Vacant	Director - Communications & Outreach
Brittany Styers	Director - Information & Assistance
Victor Grandmaiter	Director - Information Technology

Organizational Chart



* Communications & Outreach has split oversight between the Deputy Chief Appraiser - Appraisal Services and the Deputy Chief Appraiser - Support Services.

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FORT BEND CENTRAL APPRAISAL DISTRICT

TO: Presiding Officers, Fort Bend County Taxing Units and FBCAD Board of Directors

FROM: Jordan T. Wise, Chief Appraiser

DATE: February 12, 2026

SUBJECT: Fiscal Year 2026-2027 Proposed Budget Proposal

Attached to this message, you will find information for our Preliminary Fiscal Year 2027 budget. Throughout the past year, taxing units like yours advised the appraisal district that receiving the budget as early as possible would assist with your planning. We have made a concerted effort to meet your needs and deliver the budget earlier in the calendar year.

This organization and its Board of Directors are committed to building an appraisal district that provides excellent mass appraisals and quality customer services, leverages technology to improve efficiency and accuracy, and continues to improve our outreach and public education, while meeting the challenges of a rapidly growing county. The process to develop this budget officially began in October 2025 when the Board of Directors held a pre-preliminary budget workshop to identify areas of interest and associated priorities. During that meeting, areas of focus included balancing our legislative mandates with updates to technology, services, facilities, and personnel. The process continued in February when the Board of Directors held a budget workshop to further refine the budget. The preliminary budget reflects the work product of those meetings and aims to meet the priorities identified by the Board so that we may effectively serve all of Fort Bend County.

We developed the preliminary budget following a holistic approach, linking internal proposals to our strategic goals and long-term planning efforts. The total preliminary budget is \$36,422,938, which represents an increase of 4.71% (or \$1,638,582) when compared to the District's fiscal year 2026 budget of \$34,784,356.

Please note that this is the preliminary budget and is subject to change. Our team is actively working with our vendors and service providers to ensure we are receiving the best possible options on pricing and contract terms.

The following is a summary of the budget highlights.

New Facility

The appraisal district is currently in the process of acquiring larger facilities to house our team for the next 20-plus years. The costs for larger offices were presented last year at this time and are included in the current fiscal year budget. In addition, we have reallocated funds within the budget to fully account for the anticipated expenses associated with a larger facility. Said differently, increases to the FBCAD preliminary budget are a result of items other than costs associated with a larger office

building. Please note, there will be a slight overlap in costs as the transition will take a few months to occur. These include lease payments, utilities, security, and building insurance. We anticipate these costs to level out once we have completed the move.

New Positions

Each year, the appraisal district leadership team evaluates our staffing level, reviews current needs, and forecasts future demands. After several years of planned and necessary growth in staffing, we feel the office is largely staffed at an appropriate level. We did identify a few areas where additional team members would improve the organization as a whole, as well as provide opportunities to better serve the public. The result of these reviews is an increase in staff by five (5) full time employees (FTEs).

The first of the new positions is an Appraisal Operations Specialist, who will help ensure our office is meeting its regulatory and statutory compliance requirements and provide assistance to the appraisal teams on their annual and special projects. The next new position is a Director of Information and Assistance, who will focus on interfacing with the public at large and the taxing units. This role previously existed within the budget, but it was repurposed as a part of a reorganization. Restoring this position will ensure that dedicated attention to public engagement, education, and communications with our stakeholders. The budget also includes a Human Resources Recruitment Specialist who will assist with recruiting new skilled workers to the District and retaining our existing talent. Finally, two Desktop Support Specialist positions have been added to the staffing schedule. These two positions will work to ensure that District IT systems and the Appraisal Review Board's hearings continue to run well.

These positions are necessary for FBCAD to fulfill our statutory obligations for a growing county and continue to provide excellent customer service. We will also continue to utilize interns, temporary personnel, and part-time employees to mitigate the overall growth of full-time employees. The total cost, with benefits, for the new positions is approximately \$555,430, which represents 33.9% of the total increase.

Hardware and Software

The preliminary budget includes approximately \$612,500 allocated for the team to refresh desktops, laptops, tablets, and servers reaching the end of their useful lives. These costs are a part of an asset replacement program (four years for computers and five years for server and associated hardware). These items are essential to maintaining a stable IT system, enabling us to serve our community all day, every day.

Funding for new software programs, software enhancements of current applications, and maintenance of existing applications and services is also included in the preliminary budget. These funds will be used to continue existing programs and to launch new initiatives aimed at improving efficiency and reducing processing times. This cost center is a part of our effort to utilize software and technology to streamline existing processes and enhance services for the public. One example of this is migrating our computer assisted mass appraisal (CAMA) software from being locally hosted to being located in the cloud. This should address concerns about speed, performance, and mitigate downtime. The cost of this migration represents an increase of approximately \$225,000, or 13.7% of the total increase.

Health Insurance Costs

The budget does include an increase in costs associated with health insurance. Like many of the entities, we see insurance costs continue to rise year over year. While we have been able to mitigate

the growth of insurance costs over the previous few years, our insurance brokers advised us to budget for a double-digit increase in insurance premiums for the 2027 fiscal year.

Cost of Living Adjustment (COLA)

Please note, the preliminary budget does *not* include any cost-of-living adjustment (COLA). We will continue to monitor our current salary administration program and are currently not making any across-the-board increases.

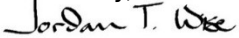
Budget Funding and Allocations

It is worth noting that the only available mechanism for funding our operation is through an effective budget. Unlike the entities that fund our budget, we are not a taxing unit and are unable to utilize bonds or other funding programs. We understand that many entities are also dealing with meeting the needs of a high growth county, legislative restrictions, and other external factors. Please be assured that we have been very conscientious about the development of this budget. Finally, this budget aims to strike the balance between effectiveness and efficiency. The total budget request represents 1.24% of the total 2025 tax levy across all taxing units within the boundaries of Fort Bend County; meaning FBCAD only costs approximately \$0.0124 of each tax dollar.

Next Steps

As mentioned above, we hope that we are assisting with your planning processes by providing you with this preliminary budget earlier than ever. Please note that this is Fort Bend Central Appraisal District's preliminary budget and is subject to further changes before adoption later this spring. The Board of Directors will hold a public hearing on the budget in April and is expected to vote on the budget at the same meeting.

As always, your consideration and input regarding the District's operations in this proposed budget document is greatly appreciated.

Sincerely,


District Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Fort Bend Central Appraisal District
Texas**

For the Fiscal Year Beginning

September 01, 2025

Christopher P. Morill

Executive Director

District Awards





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FY27 Budget Calendar

Date	Action
Sept/Oct	Strategic Planning
Tues, Oct 21	Budget Planning Workshop (4:00pm)
	Regular board meeting (4:30pm)
Wed, Nov 12	Preliminary Budget Meeting with Chief's/Dep. Chief Appraisers
Tues, Nov 18	Budget kickoff meeting (11:00 am)
	- Chief Appraiser discusses budget plans, board anticipations, etc.
	- CFO discusses budget packets and submittal process
Thurs, Dec 18	Budget packets due from departments
Thurs, Jan 12	Preliminary budget submittals prepared by CFO
January 20-23	Budget hearing with departments
Mon, Jan 26	Chief Appraiser finalizes budget recommendations
Fri, Jan 30	CFO presents preliminary budget to Chief Appraiser
Wed, Feb 4	Budget Workshop with Board (11:00 am)
Fri, Feb 13	Distribute preliminary budget to taxing entities (no later than Feb 15)
Tues, Feb 17	Regular Board Meeting - Preliminary budget presented to Board (4:30 pm) for approval
Tues, Apr 7	Send public hearing notice to newspaper
Thurs, Apr 9	Public hearing publication in FB Herald, post proposed budget and taxpayer impact statement on website, and send notification of public hearing to taxing units (April 11 is the latest day)
Tues, Apr 21	Board conducts public hearing on proposed final budget (4:30 pm) Board considers approval of final budget – Regular Board Meeting
Tues, May 12	Special board meeting (if needed) (May 15 is last day)

Fort Bend Central Appraisal District Fact Sheet 2025

2801 B.F. Terry Blvd.
Rosenberg, Texas 77471
281.344.8623



**Serves More Than 889,000
Citizens**

Employs 180 Texans

**Values Nearly 425,000
Unique Parcels**

Serves 260 Jurisdictions

est.
1980

Covers
885
sq. miles

Market & Assessment Data

- Overall Market Value for 2025 ~ \$150 billion
- Median Household Income - \$105,583
- Average Home Value of Homesteaded Properties - \$463,080
- Residential property makes up 71% of all property value in Fort Bend



99%

**2024
School District
Property Value
Study**



Oversight

The Texas Comptroller of Public Accounts conducts a yearly study measuring an appraisal district's performance.

One year, each appraisal district receives a PVS – followed by a MAP Study the next year.

Our **2024 School District Property Value Study (SDPVS)** received an overall Appraisal-to-Sale ratio of **99%**

FBCAD's **2023 Methods & Assistance Program (MAP)** garners a near-perfect 99%



Appraisers

- 3-5 Year Training to become a Registered Professional Appraiser
- Continuing Education Requirements
- Advanced Education Encouraged
- FBCAD employs 50 RPA level appraisers w/ 33 pursuing an RPA



Annual Budget

- \$28 million for 2024
- \$67 per parcel
- Total 2024 tax levy: \$2.7 billion
- 0.92% district cost of levy

Annual Service

- 26,000 Walk-ins
- 105,000 Phone Calls
- 530,000 Property Owner Mailings
- 35,000 Exemption Applications Processed
- 13,000 Emails from Taxpayers
- 250,000 Unique Website Visits
- 125,000 Total Protests Filed
- 80,000 Protests Resolved w/ value reduction
- 10,000 Protests filed online
- 120,000 Property Inspections

Key Challenges

- **Non-Disclosure State***
- **Fast Growing County**
- **High Volume of Appeals/Litigation**
- **Values increasing every year**
- **Large % of county in unincorporated areas**
- **Large number of taxing units (2nd highest in Texas)**

*Real Estate Sales Data Not Public Information

Fort Bend Central Appraisal District Fact Sheet 2025

2801 B.F. Terry Blvd.
Rosenberg, Texas 77471
281.344.8623

Property Tax Calendar

1/1 – Appraisal districts are required to appraise all county property at its value on this date.

1/1 - 4/30 – Appraisal districts complete appraisals and processes applications for exemption.

1/31 – Taxes due to local taxing units from previous year's valuation

2/1 – Local taxing units begin charging penalty and interest for unpaid tax bills.

April – Appraisal districts begin sending notices of appraised value

May – Appraisal review boards begin hearing protests

7/25 – Appraisal districts certify current appraised values to taxing units.

Aug/Sept – Local taxing units adopt tax rates

10/1 – Local taxing units begin sending tax bills



FBCAD Focus

Transparency
Availability
Online solutions
Outreach
Efficiency

FBCAD Mission

We are dedicated to serving all of Fort Bend County through accurate and uniform property valuation and excellent customer service.

FBCAD Vision

We are committed to creating a service-centered, collaborative organization of empowered experts

FBCAD Core Values

Work Together
Ethics
Commitment
Accountability
Respect
Excellent Service



Deadlines

4/15 – Deadline to file personal property rendition

4/30 – Early deadline for homestead exemptions; hard deadline 2 years after delinquency date

4/30 – Deadline to file for ag/wildlife special use valuation

5/15 – Deadline to file a value protest (or 30 days after a notice of appraised value is received)

5/15 – Deadline to file personal property rendition if granted extension

2/1 (of next year) - Delinquency date for tax payment



Contact

2801 B F Terry Blvd
Rosenberg, TX 77471
281-344-8623
M-F 8AM - 4:30PM
info@fbcad.org
www.fbcad.org



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Role of the Appraisal District

The Fort Bend Central Appraisal District (FBCAD) is a political subdivision of the State of Texas, under the provisions of Senate Bill 621 known as the Property Tax Code, was established in 1982 for the purpose of discovering and appraising property for ad valorem tax purposes for each local taxing unit within the boundaries of Fort Bend County.

The District is governed by a board of nine directors serving two-year terms, plus a tenth statutorily designated non-voting member who is the County Tax Assessor-Collector. Fort Bend County appoints one board member while the remaining eight board members are appointed by a vote of the residents by their location within Fort Bend County.

The District mission is to provide accurate appraisal of all property in Fort Bend County at one hundred percent of market value, equally and uniformly, in a professional, ethical, economical and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden. As stipulated under the Texas Property Tax Code, the District serves the citizens and taxpayers of Fort Bend County and those taxing entities with boundaries within Fort Bend County.

The district has roughly 400,000 accounts to appraise each year with a total market value of nearly \$160,000,000,000 (160 Billion), and serving approximately 225 local taxing units.

Property Taxes at Work

Property taxes are local taxes that are assessed locally, collected locally, and used locally. Property taxes are paid to the local tax collector by the owner of the property, which in Fort Bend County is called the Tax Assessor-Collector. The tax collector distributes the funds to schools, cities, and other local governments during the year, with the two largest months being December and January. Local governments spend the funds on educational needs (school district), roads, hospitals, police departments, fire departments and other programs.

Fort Bend County property taxes support 257 local government agencies including 16 cities, 18 emergency districts, the county, 1 road district, 2 community colleges, 6 school districts, and 213 special districts such as municipal utility districts, levee improvement districts, water control improvement districts, and emergency shelter districts. For the 2023 tax year (FY25), the projected tax levy for all taxing units in Fort Bend County was \$2,678,568,640.

Texas Appraisal District Property Tax Calendar

Appraisal Phase January 1 – May 15

- Lien attaches to property January 1 – lien extinguished when taxes paid to collectors.
- Appraisal District records property ownership and determines property value as of January 1.
- Appraisal District adds new records, removes old records and identifies property situs.
- Appraisal Districts review, approve or deny exemptions and special land use appraisals.
- Taxpayers submit renditions (required for business personal property).
- Chief Appraiser sends Notices of Appraised Value to taxpayers.

Equalization Phase May 15 – July 20

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears taxing unit challenges and taxpayer protests.
- ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies appraisal roll to each taxing unit by July 25.
- Most changes to appraisal roll after certification must be reviewed by ARB.

Assessment Phase July 25 – October 1

- Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation.
- Assessor calculates the effective and rollback tax rates.
- Taxing unit publishes the calculated rates and other financial information for taxpayer review.
- Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget.
- Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable.

Collection Phase October 1 – Collected

- Taxes due when bill received and delinquent if not paid by February 1. Penalties and interest begin to accrue on prior year taxes. The accrual of 6% penalty and 1% interest which increases by 1% each month cannot be waived by the tax collector.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.
- July 1 – 20% collection fee accrues against delinquent tax amount.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest. Failure to send or receive a tax bill does not affect the validity of the tax, penalty or interest, due date, existence of a tax lien, or any procedure instituted to collect a tax.

Our History



The FBCAD (Fort Bend Central Appraisal District) is a political subdivision of the State of Texas, established in 1982, for the purpose of discovering and appraising property for ad valorem tax purposes for each local taxing unit within the boundaries of the district. The district has approximately 428,000 accounts to appraise each year with a total market value of close to \$184,000,000,000 (184 billion). FBCAD serves 244 local taxing units.

The Appraisal District administers the laws under the Texas Property Tax Code and operate under the standards of:

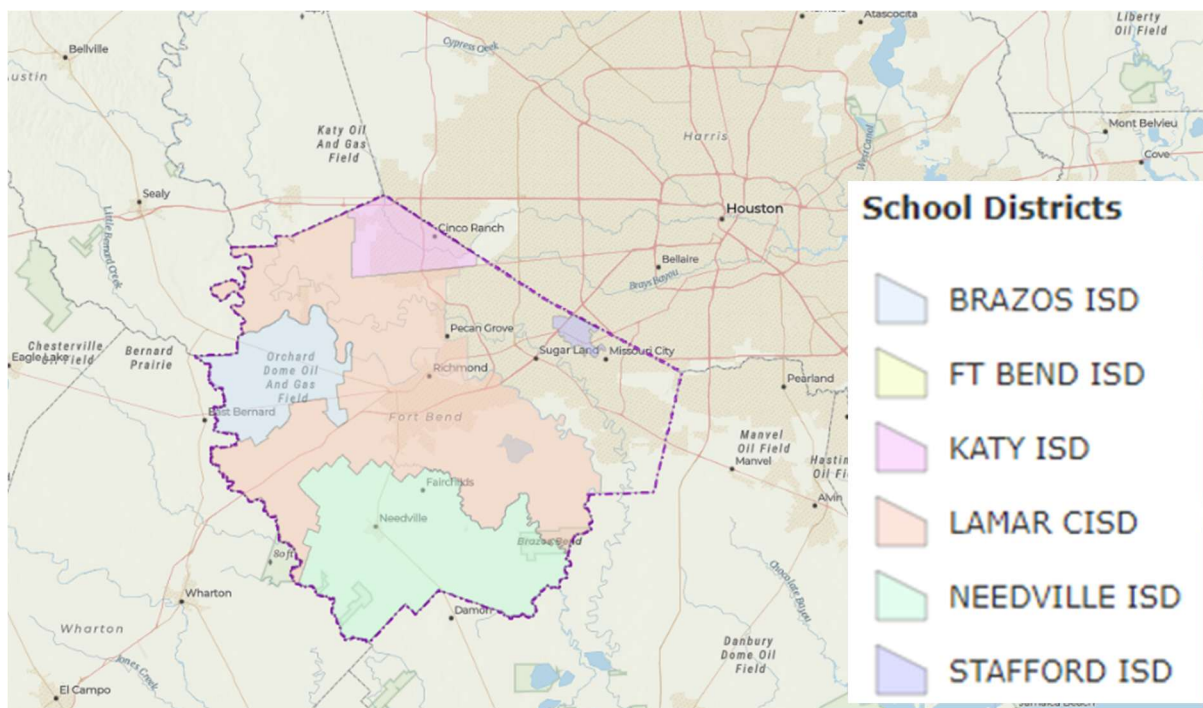
PTAD — Property Tax Assistance Division of the Texas State Comptroller's Office

IAAO — International Association of the Assessing Officers

USPAP — Uniform Standards of Professional Appraisal Practice

We are located approximately 30 miles from downtown Houston, Texas. Public transportation includes the Demand Response Service, the Fort Bend Transit Commuter Service, and the Guaranteed Ride Home Program, all offered by the Fort Bend County.

Map of Fort Bend County



The following pages show data and trends by school zone. This allows the Fort Bend Central Appraisal District to summarize data by location in a more detailed manner. The county of Fort Bend has many smaller districts and to report the data by district would be less effective for reporting and analysis purposes.

Our Community

Fort Bend County Fair & Rodeo

The first Fort Bend County Fair was held in October 1933. The original Fairgrounds were located between Rosenberg and Richmond on Avenue H. The only interruption in the county fair was during the years of World War II. In 1974, the Fairgrounds were moved to the existing location on State Highway 36 just south of U.S. Highway 59.

The youth of Fort Bend County have been the driving force of this organization for over 80 years. Youth education has always been a primary focus of fair activities. The development of a scholarship program in 1979 has provided deserving Fort Bend County students with scholarships to Texas colleges and universities. To date, over 800 scholarships have been awarded to deserving students.

Through the years, the Fort Bend County Fair and Rodeo has grown into one of the largest and most successful Fairs in the State. Residents of the county eagerly anticipate visiting with friends and neighbors at some of the many activities the Fair and Rodeo has to offer during its 10-day run.

<https://www.fortbendcountyfair.com/p/about/history>

Fort Bend County Libraries

Established in 1947, 12 members of the Share-a-Book Club, all ladies, were granted their petition to Commissioners' Court of Fort Bend County to establish a library. The first library opened in 1948 with 1,000 books and was housed in the Rosenberg City Hall. In February 1948, land was donated for the Polly Ryon Hospital and a library building. The first bookmobile was purchased in 1948, and in 1949 a new building opened at a cost of more than \$50,000 and with a collection of 8,111 volumes. The building was expanded to about 6,000 square feet in 1958 with a book collection at that time was 36,594 volumes.



In 1972, The Friends of the Fort Bend County Library was organized and they donated to the library a 16-foot book trailer and 1,255 books. The trailer was moved to Orchard in 1975 and set up as a mini-branch, serving the public there until it was closed in 1984. In 1974, two new branch libraries were opened, both named in honor of the Georges: the Albert George Branch in Needville, and the Mamie George Branch in Stafford. The bookmobile service was discontinued in 1976, as school libraries grew and branch libraries served community needs. In 1979, The George Foundation donated land for a new main library in Richmond, a 77,360-square-foot facility, named the George Memorial Library, which opened in June 1986.

Fort Bend County voters approved a \$10.9-million bond issue in 1989 to build four new libraries (the Missouri City Branch, the First Colony Branch, the Bob Lutts Fulshear/Simonton Branch, and the Sugar Land Branch) and to renovate the main library (including installation of an automation



system) and existing branches. In 1990, the Fort Bend County library system assumed operation of the County Law Library, and a mini-branch was opened in Simonton, staffed completely by volunteers. In 1999, the Sugar Land Branch which is a 21,392 square-foot building, opened with a capacity for 85,000 items.

A new library replacing the small Katy/Fort Bend Branch building was opened in 2004. The 3.37-acre site was donated to the county by Terrabrook. The building is 33,500 square feet and has a capacity for 120,000 books.

The library system continually strives to provide the latest technology for libraries. Wireless service was made available in 2004 to patrons in three branch locations: George Memorial Library, First Colony Branch, and Cinco Ranch Branch. (Wireless technology is now available at all FBCL locations.) In 2006, voters approved a bond referendum which included \$24.5M for the construction of three county library projects: the Sienna Branch (2010), the University Branch (2011), and renovations at George Memorial Library (2013).

A new administration building with 17,000 square-foot opened in 2014. The building houses administration, the business office, the marketing and communications office, adult programming and outreach, the collection development department, and the support services department.

In the fall of 2015, voters approved a bond referendum that included \$13.4M for a new 35,000-square-foot library to serve the growing population in the north side of the county and \$6.4M for the renovation and expansion of the Missouri City Branch. Renovations were completed in 2019. At the end of 2017, construction began on the new Mission Bend Branch Library, a project made possible by CAD-6 funding.



The Mission Bend Branch Library opened in 2019, with a capacity of approximately 90,000 books and materials. The building is a one-story, 23,779-square-foot rectangular structure, with a meeting room, conference room, four small-group study rooms, and a computer lab.

The groundbreaking for FBCL's Fulshear Branch Library took place on July 19, 2021. Funding for this project was made possible by a 2015 bond election.

<https://www.fortbend.lib.tx.us/about-us/library-history-founders/history>

Fort Bend Museum

The Fort Bend Museum opened its doors in 1972 and is owned and operated by the Fort Bend History Association, a 501(c)3 non-profit organization dedicated to sharing and preserving Fort Bend County history. The Fort Bend Museum is located in the heart of Richmond's Historic District surrounded by magnificent oak and magnolia trees. Only 35 minutes southwest of Houston, a tour of Richmond offers an opportunity to step back in time and experience the relaxed, friendly atmosphere of small town Texas.

The Museum Complex includes a self-guided tour of the Museum exhibit gallery and a guided tour of the Long-Smith Cottage and Moore Home.



The Fort Bend Museum is rooted in preservation and storytelling. Education is central to our mission, and we have developed a program that creates a connection between Fort Bend County children and history through historically accurate, immersive experiences.

(<https://www.fortbendmuseum.org/about-us.html>)

Sugar Land Heritage Foundation

The Sugar Land Heritage Foundation was incorporated as a 501(c)(3) organization in March 2008, with the first Board meeting in October 2008. The City of Sugar Land has provided the seed funding for the formation of the Sugar Land Heritage Foundation along with generous support from Kempner Fund, Cherokee Investments, Johnson Development, Imperial Sugar, the Fort Bend Museum Association, and community representatives. The Sugar Land Heritage Foundation inspires community pride by collecting, preserving, communicating, and celebrating the history of Sugar Land, Texas.



The incentive for forming the SLHF was the shutdown of the refinery in 2003. The refinery site, which had been processing sugar since the mid-1800's, contained a vast treasure trove of historical artifacts, documents, and photographs that traced the evolution of the site from its early days as a working plantation into its more modern era as a company town.

The catalyst in the formation of the SLHF was the closing of the Imperial Sugar refinery in 2003. The refinery, which had been in continual operation since the mid-1800s, housed a vast historical treasure trove of artifacts, documents, and photographs that traced the evolution of the site from its early days as a working plantation into its more modern era as a company town. Many organizations began to work together at this time to ensure that the priceless artifacts and the history of the site were preserved. The City of Sugar Land, the Imperial Sugar Company, and Cherokee Investments developed a partnership approach to the creation of a community-based heritage museum which would collect, preserve, and exhibit the collection on the refinery site.

<https://slheritage.org/museum/>

Sugar Land Space Cowboys

The Sugar Land Space Cowboys is a Minor League Baseball team of the Pacific Coast League (PCL) and the Triple-A affiliate of the Houston Astros Major League Baseball club. Located in Sugar Land, Texas, they play their home games at Constellation Field.

The team began play as the Sugar Land Skeeters in 2012 as an expansion team of the Atlantic League of Professional Baseball (ALPB), an independent baseball league. Their name was a



Southern slang word for mosquitos, which are common on summer nights in Southeast Texas. Over eight seasons, they won two league championships (2016 and 2018). In 2020, the Skeeters competed in the Constellation Energy League, a makeshift league they hosted in light of the Atlantic League's cancelled season due to the COVID-19 pandemic. In conjunction with Major League Baseball's reorganization of the minors

after the 2020 season, the Houston Astros purchased an ownership stake in the team and made them their Triple-A affiliate in the Triple-A West, which was renamed the PCL in 2022. In 2022, the team rebranded as the Space Cowboys.

<https://www.milb.com/sugar-land>

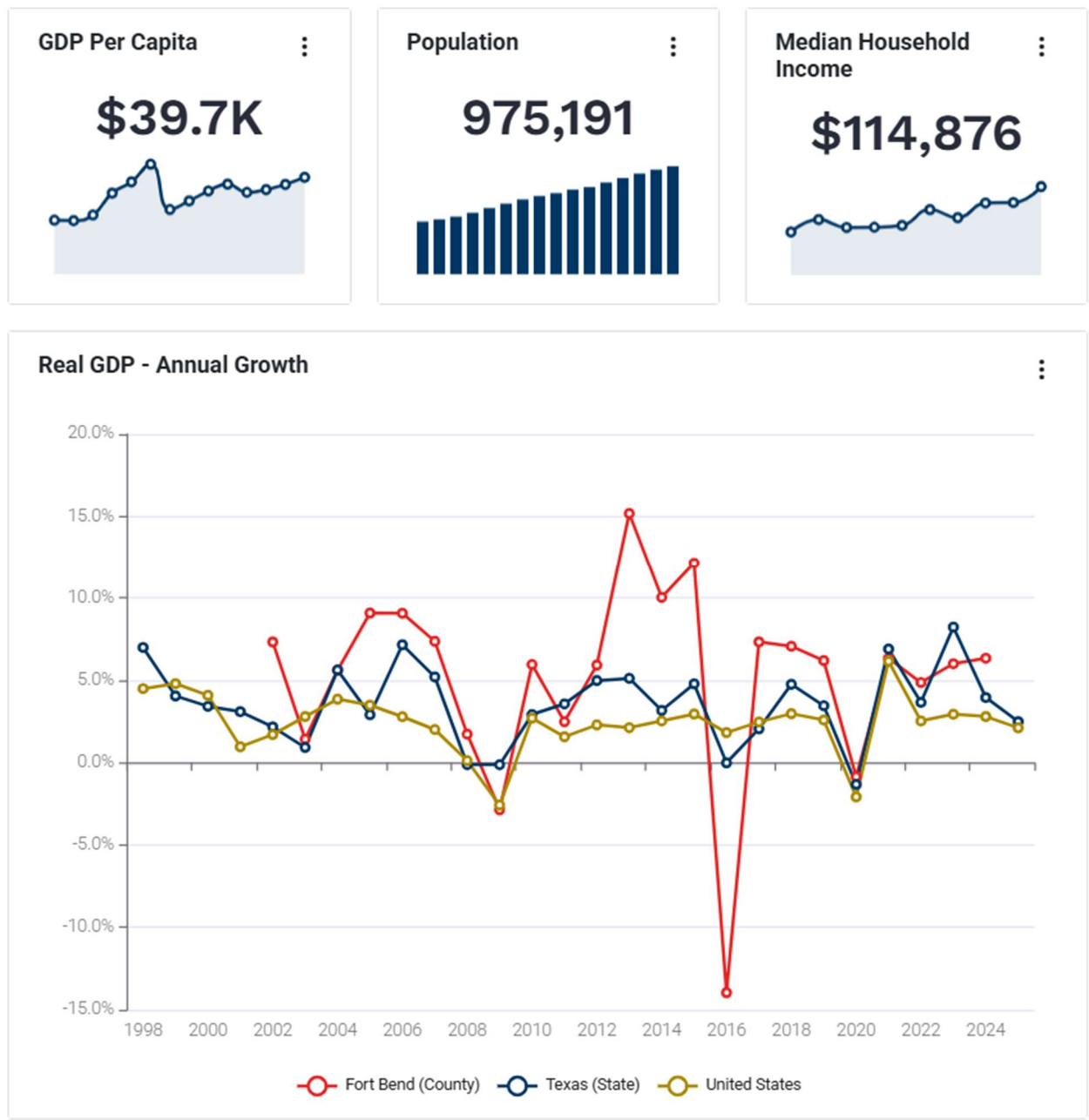
Fort Bend Regional Partnership

The Fort Bend Regional Partnership is a 5-Star Accredited Chamber of Commerce that creates, enhances, and promotes the thriving economic environment in which we work and live. As a major contributor to our community's economic prosperity and vitality, we are committed to maintaining and improving the excellence and quality of life we enjoy. Our Partnership's programs and initiatives will connect you with boundless and exceptional opportunities.

<https://fortbendregionalpartnership.com>

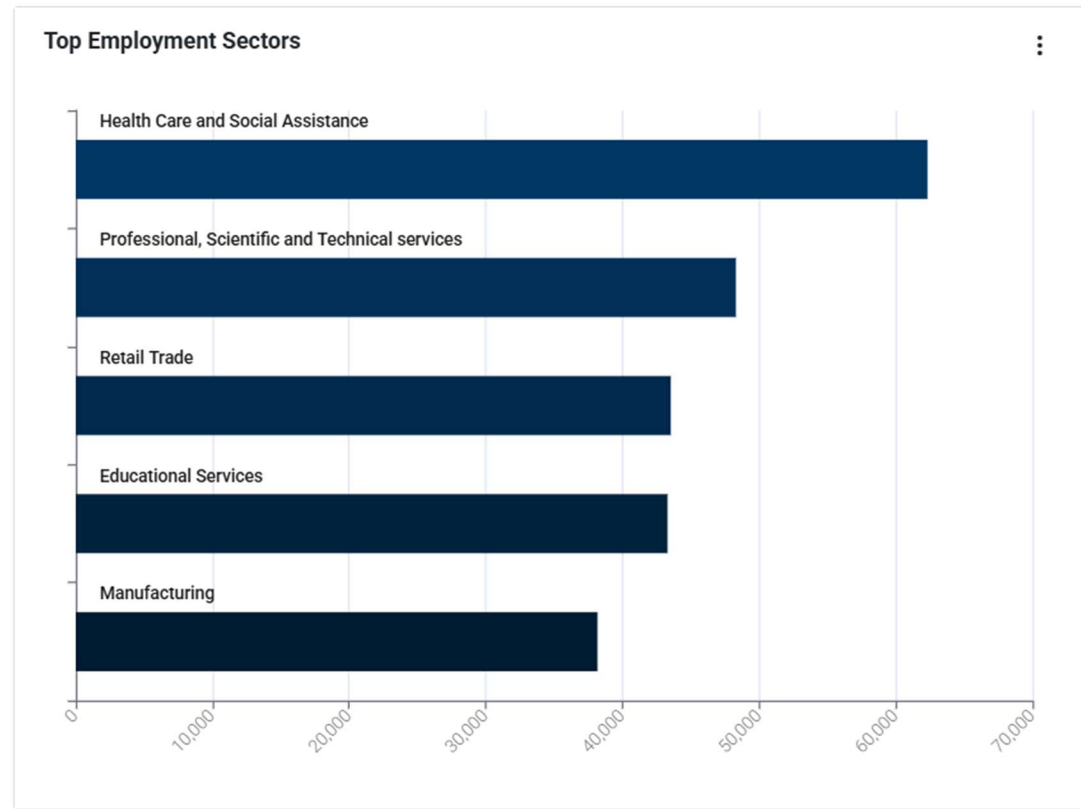
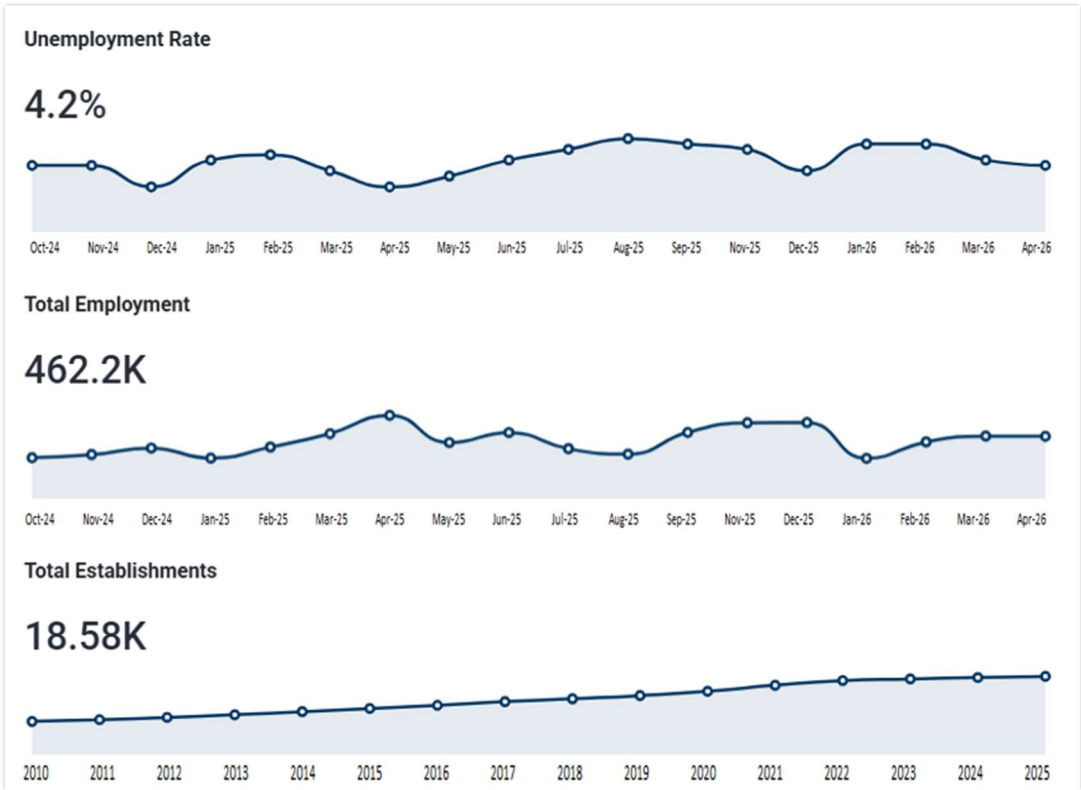
The Local Economy

Fort Bend is the ninth largest county in Texas and one of the fastest growing regions in terms of commercial development. Always known as an exceptional place to live, Fort Bend’s commercial sector has grown equally fast. Home to Fortune 500 companies, international businesses, and the brightest innovators, Fort Bend County has grown from 8,600 business establishments or companies to nearly 15,000 in ten years.



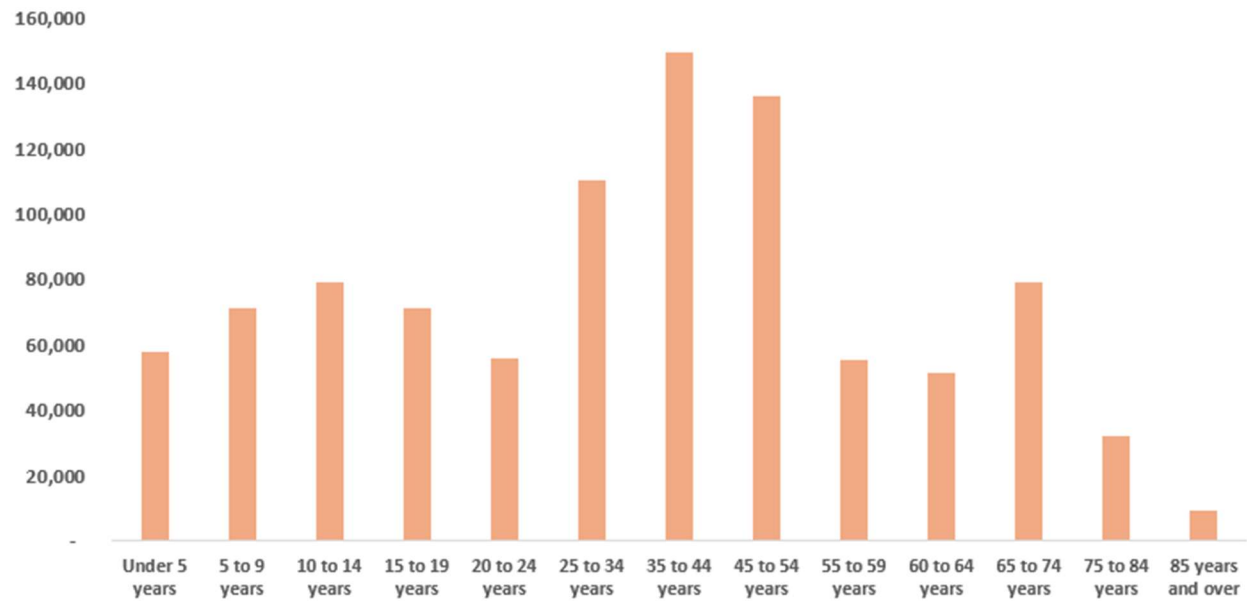
Source: Fort Bend Regional Partnership

The Local Economy



Source: Fort Bend Regional Partnership

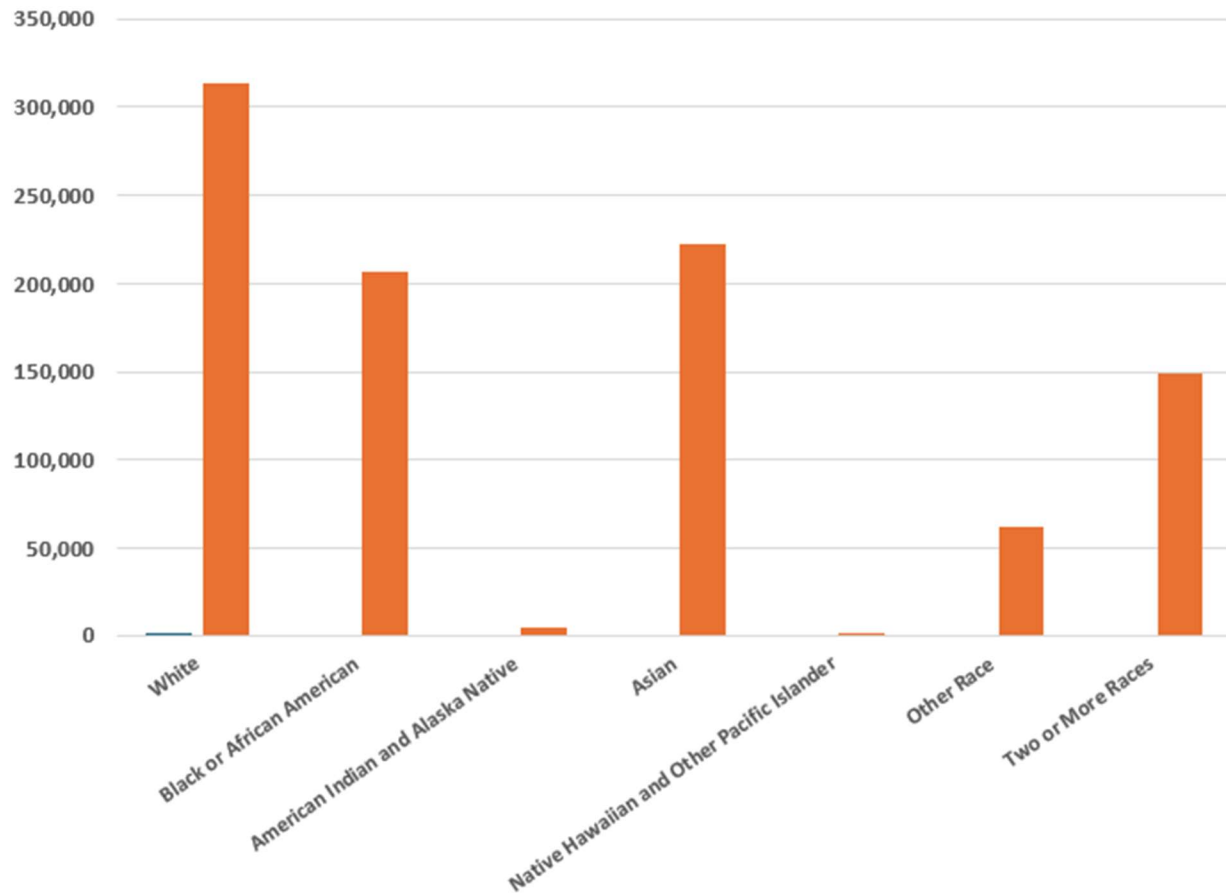
Fort Bend County Population by Age



Under 5 years	57,911	6%
5 to 9 years	71,268	7%
10 to 14 years	78,997	8%
15 to 19 years	71,506	7%
20 to 24 years	55,698	6%
25 to 34 years	110,300	12%
35 to 44 years	149,488	16%
45 to 54 years	135,953	14%
55 to 59 years	55,549	6%
60 to 64 years	51,351	5%
65 to 74 years	79,195	8%
75 to 84 years	32,025	3%
85 years and over	9,193	1%
Total Population	958,434	100%

Source: US Census Bureau

Fort Bend County Population by Race



White	313,322	33%
Black or African American	206,869	22%
American Indian and Alaska Native	4,534	0%
Asian	222,389	23%
Native Hawaiian and Other Pacific Islander	814	0%
Other Race	61,727	6%
Two or More Races	148,779	16%
Total	958,434	100%

Source: US Census Bureau

Fort Bend County Education

Educational Attainment

51.3%	Bachelor's Degree or Higher in Fort Bend County, Texas
35.2%	Bachelor's Degree or Higher in Texas

School Enrollment

72.8%	School Enrolled Population in Kindergarten to 12th Grade
70.2%	School Enrolled Population in Kindergarten to 12th Grade in Texas

Education Attainment (Population 25 Years and Older)

17.1%	High school or equivalent degree
15.7%	Some college, no degree
7.1%	Associate's degree
30.9%	Bachelor's degree
20.4%	Graduate or professional degree

School Enrollment (Population 3 Years and Over Enrolled in School)

4.9%	Nursery school, preschool
72.8%	Kindergarten to 12th grade
16.7%	College, undergraduate
5.6%	Graduate, professional school

Source: US Census Bureau

Fort Bend County Employment

Class of Workers

13.1%	Local, state, and federal government workers in Fort Bend County
14.1%	Local, state, and federal government workers in Texas

Employment

68.5%	Employee of private company workers
4.9%	Self-employed in own incorporated business workers
7.1%	Private not-for-profit wage and salary workers
13.1%	Local, state, and federal government workers
6.3%	Self-employed and unpaid family workers
64.2%	Employment Rate in Fort Bend County, Texas
62.1%	Employment Rate in Texas

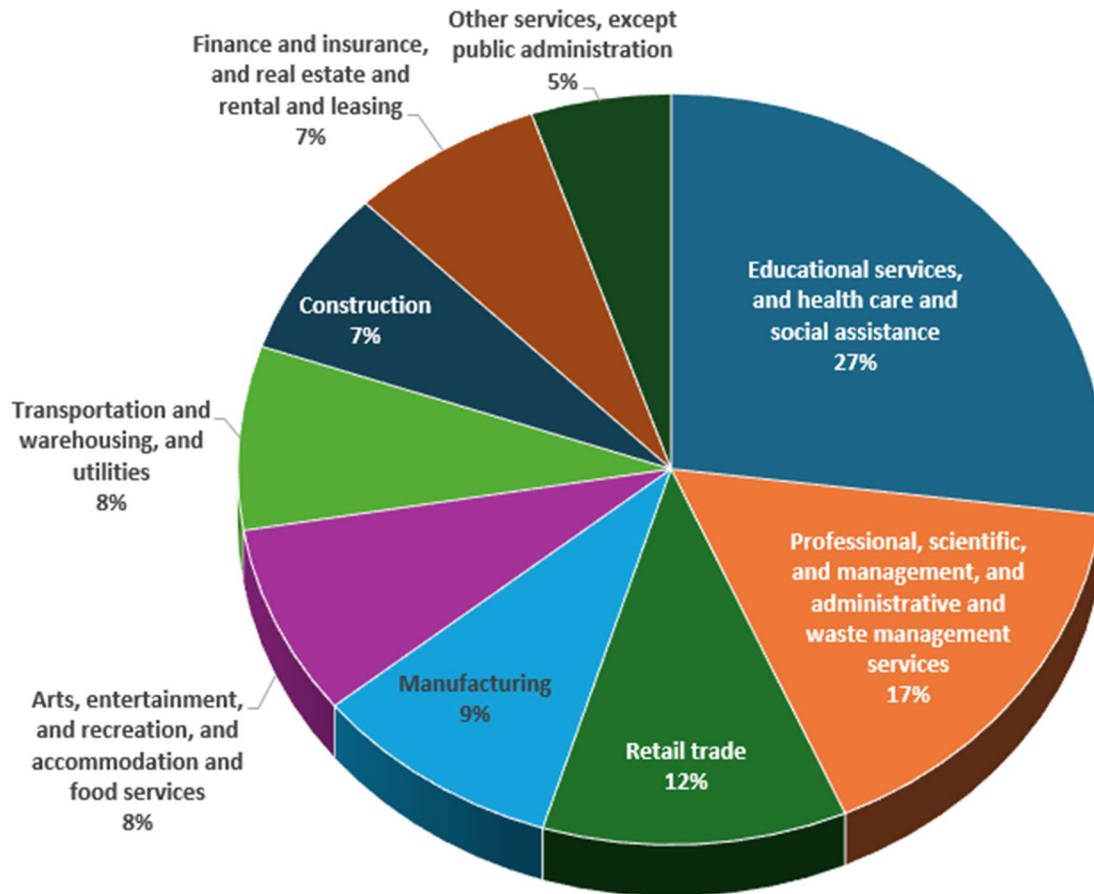
Commuting

34.4	Average travel time to work (in minutes) in Fort Bend County, Texas
27.5	Average travel time to work (in minutes) in Texas
72%	Drove Alone
9.6%	Carpool
.9%	Public transportation
.7%	Bicycle
1.6%	Taxi, motorcycle, other
15.1%	Worked from home

Source: US Census Bureau

Fort Bend County Labor Industry

(Industry for the Civilian Employed Population 16 Years and Over)

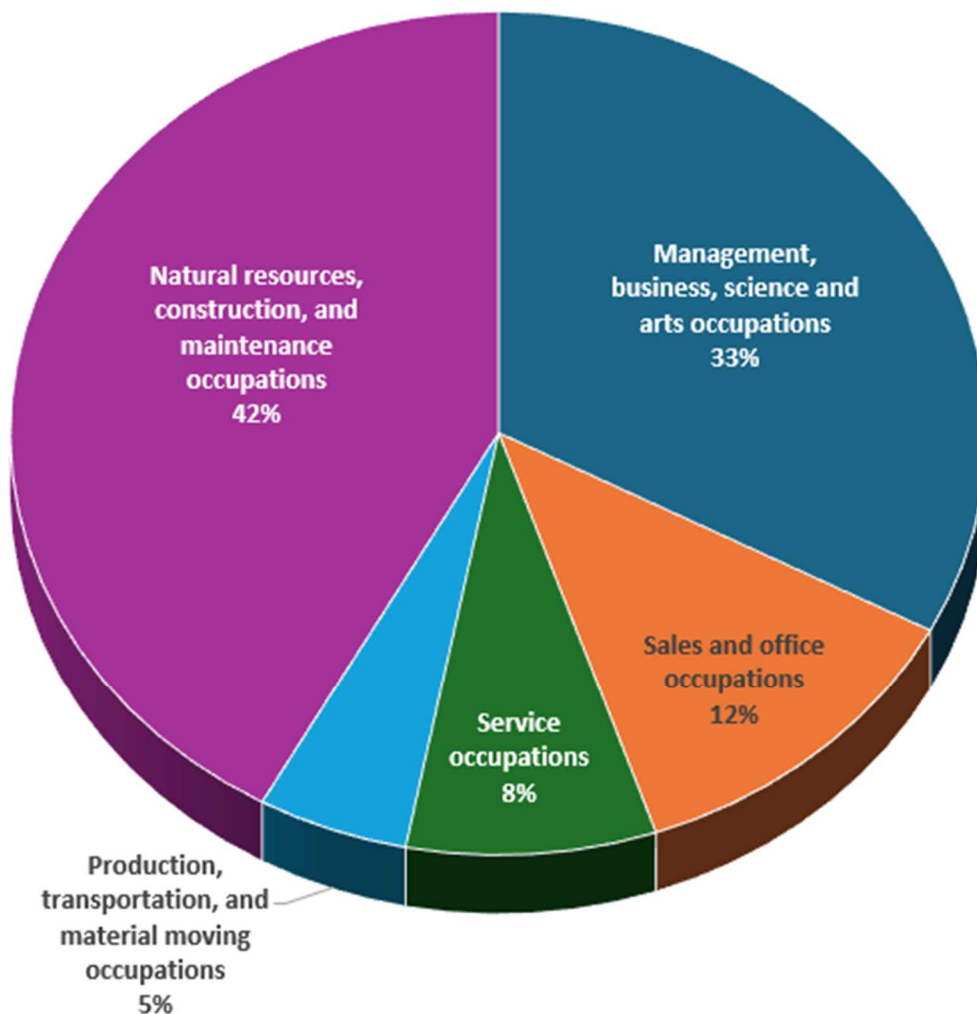


Educational services, and health care and social assistance - 24.2%
 Professional, scientific, management, administrative and waste management services - 14.8%
 Retail trade - 10.2%
 Manufacturing - 8.4%
 Arts, entertainment, and recreation and accommodation and food services - 7.4%
 Transportation and warehousing, and utilities - 7.1%
 Construction - 6.5%
 Finance and insurance, and real estate and rental and leasing - 6.5%
 Other services, except public administration - 4.7%
 Agriculture, forestry, fishing and hunting, and mining - 3.3%

Source: US Census Bureau

Fort Bend County Occupation Industry

(Occupations for the Civilian Employed Population 16 Years and Over)



249,951	Management, business, science and arts occupations
91,758	Sales and office occupations
63,112	Service occupations
38,051	Production, transportation, and material moving occupations
<u>320,180</u>	Natural resources, construction, and maintenance occupations
763,052	Total

Source: US Census Bureau

Fort Bend County Housing

Financial Characteristics

\$1,823	Median Gross Rent in Fort Bend County
\$1,475	Median Gross Rent in Texas

Homeownership Rate

76%	Homeownership Rate in Fort Bend County
62.3%	Homeownership Rate in Texas

Housing Value

2.5%	Less than \$50,000
1.4%	\$50,000 to \$99,999
1.5%	\$100,000 to \$149,999
4.4%	\$150,000 to \$199,999
15.8%	\$200,000 to \$299,999
42.4%	\$300,000 to \$499,999
28.2%	\$500,000 to \$999,999
3.8%	\$1,000,000 or more

Housing Units

311,969	Occupied housing units in Fort Bend County
11,449,769	Occupied housing units in Texas

Owner Occupied Housing Units by Types of Households

170,568	Married-couple family
7,158	Male householder, no spouse present
24,513	Female householder, no spouse present

Vacancy

17,410	Vacant Housing Units in Fort Bend County, Texas
1,166,967	Vacant Housing Units in Texas

Source: US Census Bureau

Fort Bend County Health

Types of Disabilities

2.6%	Hearing difficulty
2.2%	Vision difficulty
4.4%	Cognitive difficulty
4.0%	Ambulatory difficulty
1.8%	Self-care difficulty
4.7%	Independent living difficulty

Fertility

243,092	Women 15 to 50 years old in Fort Bend County, Texas
7,764,611	Women 15 to 50 years old in Texas

Women with Births in the Past 12 Months

4,592	20 to 34 years
6,016	35 to 50 years

Health Insurance

11.1%	Without Health Care Coverage in Fort Bend County, Texas
16.7%	Without Health Care Coverage in Texas

Source: US Census Bureau

Fort Bend County Income and Poverty

Median Income

\$114,876	Median Household Income in Fort Bend County, Texas
\$79,721	Median Household Income in Texas

Median Income by Types of Families

\$133,321	Families
\$152,298	Married-couple families
\$56,855	Non-family households

Poverty

7.8%	Poverty, All people in Fort Bend County, Texas
13.4%	Poverty, All people in Texas

Poverty by Age

9.7%	Under 18
6.7%	18-64
8.7%	65 years and over

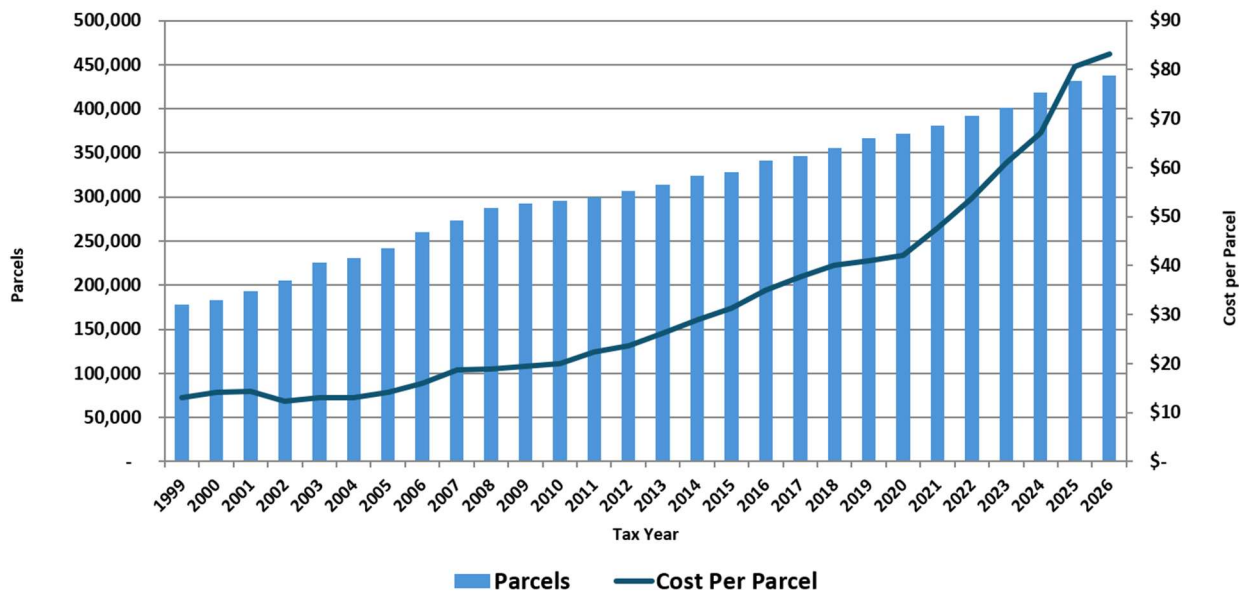
Source: US Census Bureau

Appraisal Value Historical Data (Tax Years 1999-2027)

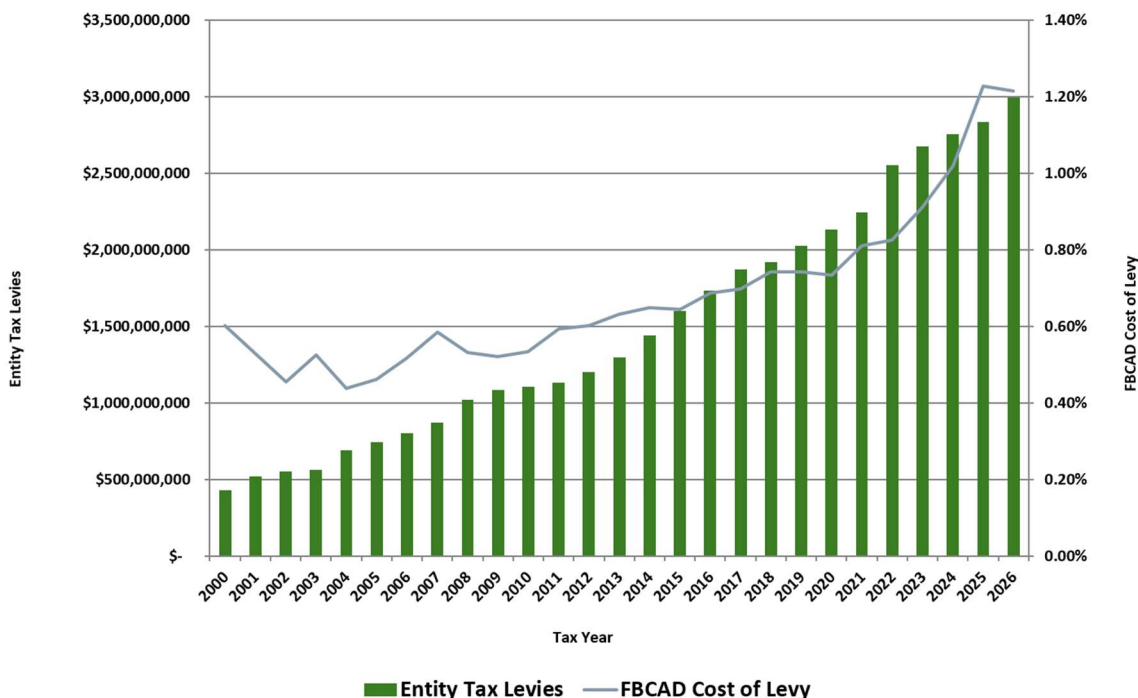
Tax Year	Fiscal Year	Parcels	Percent Change of Accounts	Budget	Cost Per Parcel	Certified Totals	Percent Change Assessed	Tax Levy	Change In Tax Levy	District Cost of Levy
1999	2000	177,503		\$ 2,306,476	\$ 12.99	\$ 18,095,366,049				
2000	2001	182,723	2.94%	\$ 2,580,154	\$ 14.12	\$ 20,375,013,442	12.60%	\$ 428,739,602		0.60%
2001	2002	193,273	5.77%	\$ 2,760,427	\$ 14.28	\$ 22,810,352,429	11.95%	\$ 520,232,299	21.34%	0.53%
2002	2003	204,860	6.00%	\$ 2,523,941	\$ 12.32	\$ 24,852,504,502	8.95%	\$ 554,582,889	6.60%	0.46%
2003	2004	225,837	10.24%	\$ 2,954,261	\$ 13.08	\$ 27,471,507,556	10.54%	\$ 563,162,889	1.55%	0.52%
2004	2005	231,047	2.31%	\$ 3,033,476	\$ 13.13	\$ 30,185,443,346	9.88%	\$ 692,135,614	22.90%	0.44%
2005	2006	241,964	4.73%	\$ 3,422,529	\$ 14.14	\$ 33,731,469,795	11.75%	\$ 741,484,982	7.13%	0.46%
2006	2007	260,148	7.52%	\$ 4,139,721	\$ 15.91	\$ 37,628,649,000	11.55%	\$ 800,183,246	7.92%	0.52%
2007	2008	273,603	5.17%	\$ 5,112,103	\$ 18.68	\$ 43,338,709,048	15.17%	\$ 872,764,032	9.07%	0.59%
2008	2009	287,395	5.04%	\$ 5,435,967	\$ 18.91	\$ 49,882,835,404	15.10%	\$ 1,023,058,051	17.22%	0.53%
2009	2010	292,742	1.86%	\$ 5,663,502	\$ 19.35	\$ 52,784,891,198	5.82%	\$ 1,086,474,024	6.20%	0.52%
2010	2011	295,398	0.91%	\$ 5,898,520	\$ 19.97	\$ 52,705,259,552	-0.15%	\$ 1,105,146,651	1.72%	0.53%
2011	2012	299,770	1.48%	\$ 6,725,428	\$ 22.44	\$ 53,469,049,236	1.45%	\$ 1,133,972,320	2.61%	0.59%
2012	2013	306,372	2.20%	\$ 7,237,290	\$ 23.62	\$ 55,888,585,348	4.53%	\$ 1,202,611,005	6.05%	0.60%
2013	2014	313,699	2.39%	\$ 8,191,326	\$ 26.11	\$ 59,696,012,751	6.81%	\$ 1,297,072,860	7.85%	0.63%
2014	2015	324,050	3.30%	\$ 9,354,320	\$ 28.87	\$ 63,317,699,928	6.07%	\$ 1,441,414,336	11.13%	0.65%
2015	2016	328,565	1.39%	\$ 10,313,497	\$ 31.39	\$ 75,313,186,971	18.94%	\$ 1,599,859,746	10.99%	0.64%
2016	2017	340,830	3.73%	\$ 11,941,313	\$ 35.04	\$ 82,084,023,940	8.99%	\$ 1,735,745,625	8.49%	0.69%
2017	2018	346,780	1.75%	\$ 13,082,283	\$ 37.73	\$ 86,947,919,131	5.93%	\$ 1,874,400,000	7.99%	0.70%
2018	2019	355,752	2.59%	\$ 14,259,935	\$ 40.08	\$ 90,610,543,519	4.21%	\$ 1,919,517,208	2.41%	0.74%
2019	2020	366,688	3.07%	\$ 15,033,735	\$ 41.00	\$ 97,969,064,840	8.12%	\$ 2,026,536,666	5.58%	0.74%
2020	2021	371,851	1.41%	\$ 15,652,973	\$ 42.09	\$ 103,272,910,491	5.41%	\$ 2,131,303,448	5.17%	0.73%
2021	2022	380,698	2.38%	\$ 18,194,846	\$ 47.79	\$ 109,438,590,061	5.97%	\$ 2,244,551,453	5.31%	0.81%
2022	2023	391,712	2.89%	\$ 21,063,859	\$ 53.77	\$ 117,256,210,526	7.14%	\$ 2,553,899,587	13.78%	0.82%
2023	2024	400,939	2.36%	\$ 24,416,922	\$ 60.90	\$ 133,929,884,061	14.22%	\$ 2,678,568,640	4.88%	0.91%
2024	2025	418,701	4.43%	\$ 28,079,847	\$ 67.06	\$ 146,743,843,648	9.57%	\$ 2,755,400,598	2.87%	1.02%
2025	2026	431,262	3.00%	\$ 34,784,356	\$ 80.66	\$ 155,503,096,148	5.97%	\$ 2,833,488,848	2.83%	1.23%
2026	2027	437,652	1.48%	\$ 36,416,163	\$ 83.21	\$ 158,909,800,362	2.19%	\$ 2,995,379,565	5.71%	1.22%

* estimated

Historical Parcel History vs. Cost Per Parcel (Tax Years 1999-2026)



Entity Tax Levies vs. FBCAD Cost of Levy (Tax Years 2000-2026)

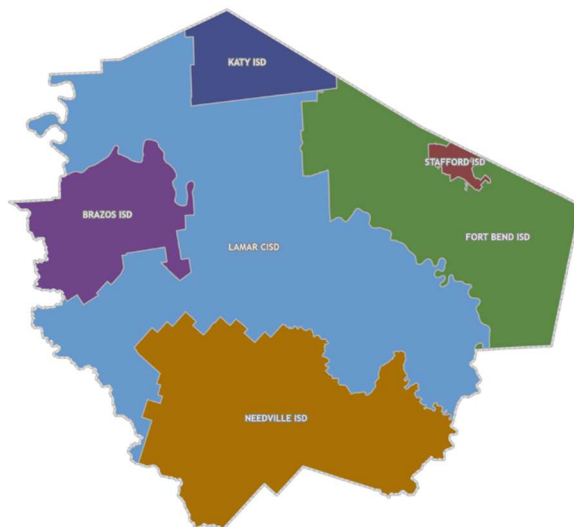
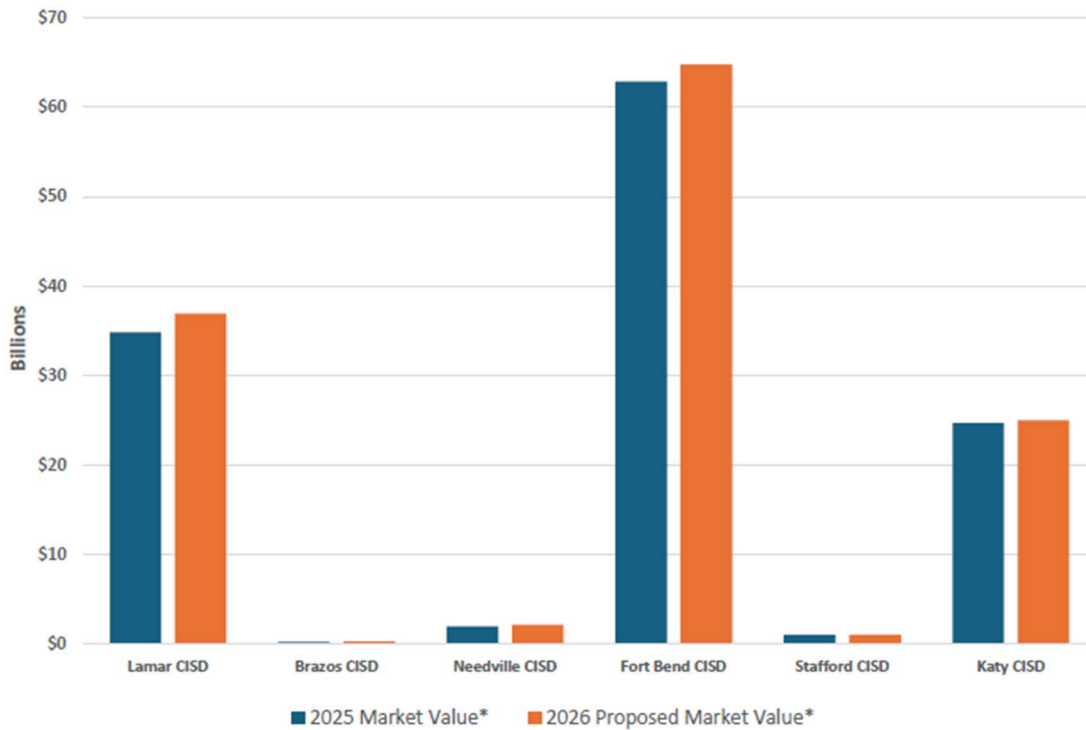


Residential Market Value by School District

(Overall Increase for Residential is 3.8%)

	<u>Lamar CISD</u>	<u>Brazos CISD</u>	<u>Needville CISD</u>	<u>Fort Bend CISD</u>	<u>Stafford CISD</u>	<u>Katy CISD</u>	<u>Total CISD</u>
2025 Market Value*	\$34,865,000,000	\$296,638,000	\$2,018,000,000	\$62,848,000,000	\$1,075,000,000	\$24,634,000,000	\$125,736,638,000
2026 Proposed Market Value*	36,953,000,000	303,544,000	2,212,000,000	64,757,000,000	1,107,000,000	24,946,000,000	130,278,544,000
Increase	\$2,088,000,000	\$6,906,000	\$194,000,000	\$1,909,000,000	\$32,000,000	\$312,000,000	\$4,541,906,000
Increase %	6.0%	2.3%	9.6%	3.0%	3.0%	1.3%	3.6%

* rounded to the nearest millionth



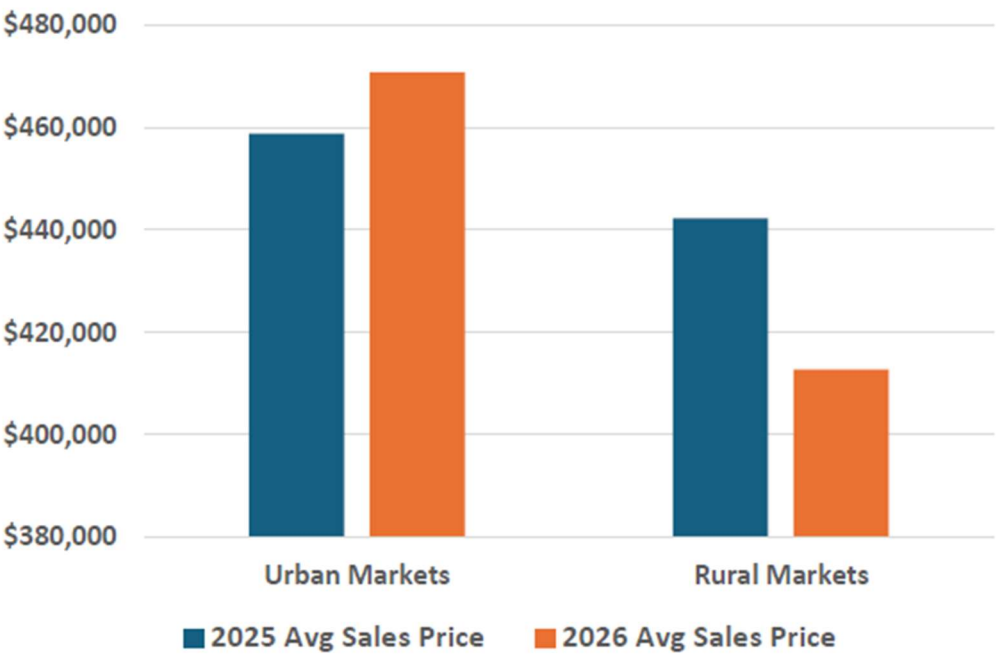
Fort Bend County School Districts

- Lamar CISD
- Brazos ISD
- Needville ISD
- Fort Bend ISD
- Stafford ISD
- Katy ISD

2026 (FY27) Residential Market Valuations

(Average Residential Sales Price)

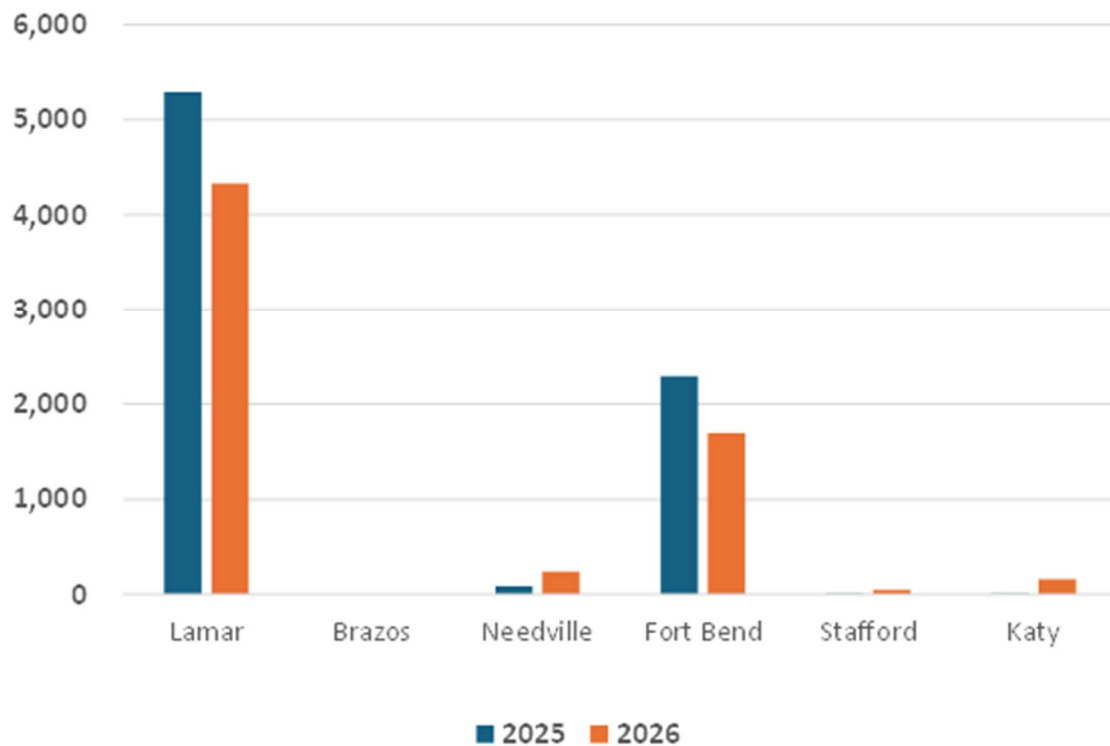
	Urban Markets	Rural Markets
2025 Avg Sales Price	\$458,790	\$442,234
2026 Avg Sales Price	\$470,752	\$412,770
Increase	\$11,962	(\$29,464)
Increase %	2.6%	-6.7%



In 2026, average residential sale prices showed mixed movement across urban and rural markets compared to 2025. Urban markets experienced a modest increase, rising from \$458,790 to \$470,752, reflecting a 2.54% year-over-year increase. However, rural markets saw a decline, with average sale prices decreasing from \$442,234 to \$412,770, representing a 6.66% year-over-year decrease. This shift indicates that while urban markets continue to see moderate price growth, rural markets have begun to soften after several years of strong appreciation, reflecting a stabilizing housing market overall.

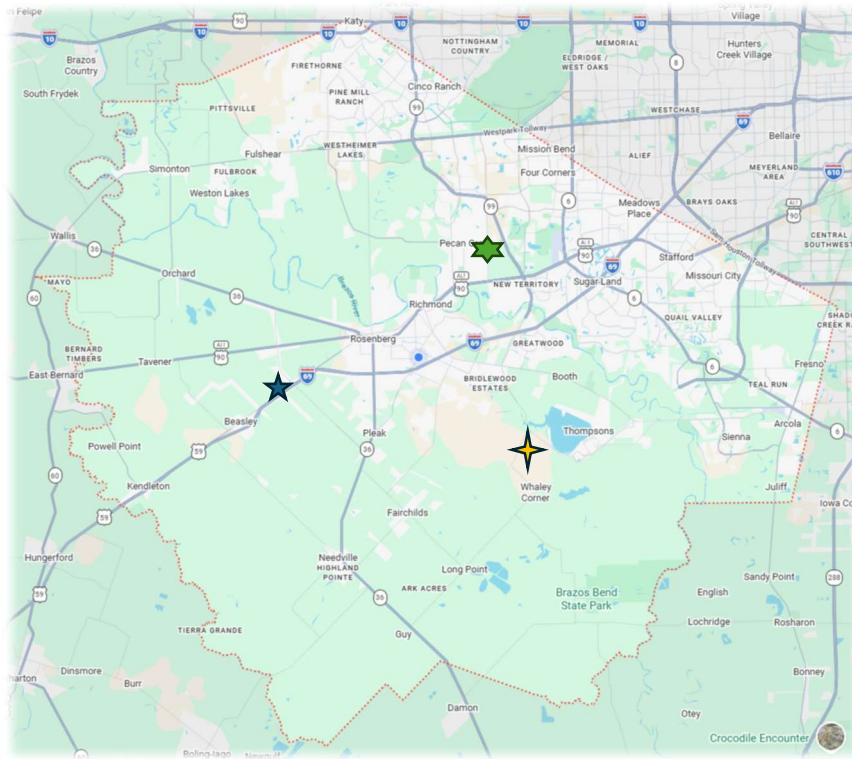
2026 (FY27) Residential New Construction

Consolidated Independent School District (CISD)							
Tax Year	Lamar	Brazos	Needville	Fort Bend	Stafford	Katy	Total
2025	5,292	1	87	2,296	8	7	7,691
2026	4,331	1	242	1,697	53	162	6,486
Increase	(961)	0	155	(599)	45	155	(1,205)
Increase %	-18.2%	0.0%	178.2%	-26.1%	562.5%	2214.3%	-15.7%



In 2026, Fort Bend County added 6,486 newly constructed homes, representing a slight decrease from 2025. However, construction activity remains strong, with continued development across multiple districts reinforcing steady residential growth throughout the county.

2026 (FY27) Development and Growth



Several large-scale residential developments are underway to meet the rising housing demand in Fort Bend County. Notable projects include:

★ **Austin Point:** 4,700-acre community by Signorelli Co., featuring homes, apartments, and various amenities.

★ **Indigo:** A 235-acre development by Meristem Communities in Richmond, centered around walkability and community.

★ **Brookewater:** An 850-acre project by Hines in Rosenberg, aiming to provide 2,500 homes, with prices ranging from the high \$300,000s to \$700,000.

2026 (FY27) Residential Summary



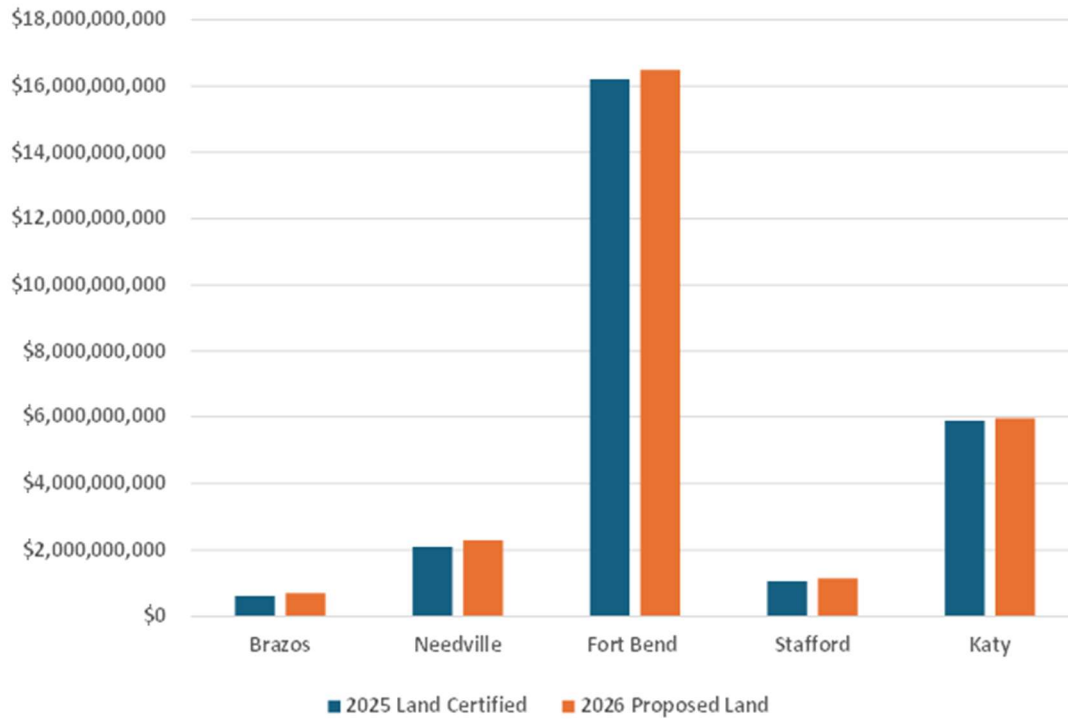
- Overall residential value increase is 3.8%
- Growth is steady
- Market stabilizing
- Average sale price is down
- New construction at a 7-year low

2026 (FY27) Land Market Trends - Stabilizing Market

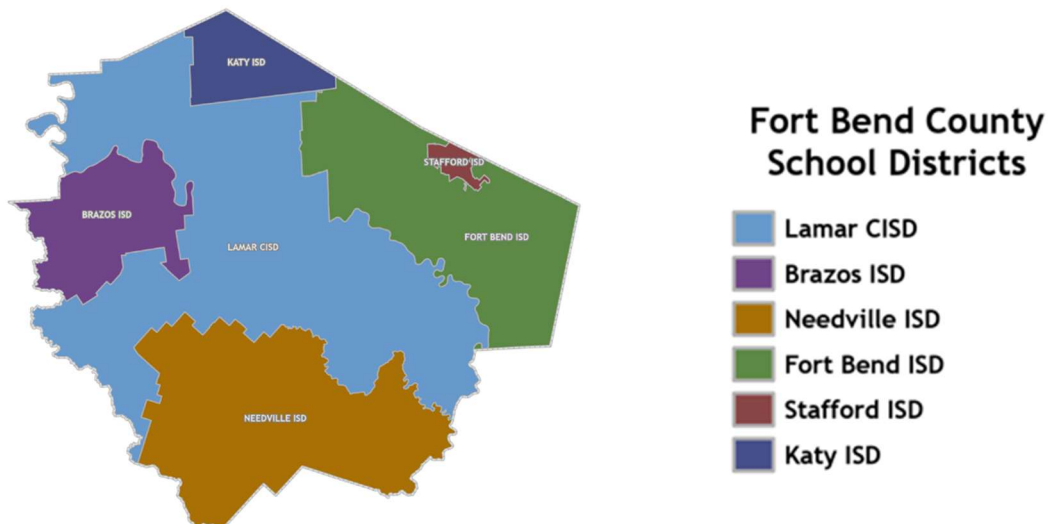
- In 2026, the land market is shifting toward a stable, “normalization” phase with continued though tempered, price growth and a moderate rise in sales volume
- Per Texas Farm Credit
- Statewide Forecast: The Texas Real Estate Research Center predicts a modest 2% increase in nominal price per acre statewide through 3Q 2026, with total acres sold expected to rise steadily in the second half of the year

2026 (FY27) Land Certified Values

	ISD				
	Brazos	Needville	Fort Bend	Stafford	Katy
2025 Land Certified	\$612,143,681	\$2,090,907,145	\$16,197,393,733	\$1,056,590,419	\$5,872,760,029
2026 Proposed Land	693,298,850	2,286,052,152	16,486,693,674	1,141,443,971	5,947,943,421
Increase	\$81,155,169	\$195,145,007	\$289,299,941	\$84,853,552	\$75,183,392
Increase %	13.3%	9.3%	1.8%	8.0%	1.3%



Note: ISD's are used to represent the major areas or sections of Fort Bend County.



2026 (FY27) Growth Affecting Agriculture (AG) Use

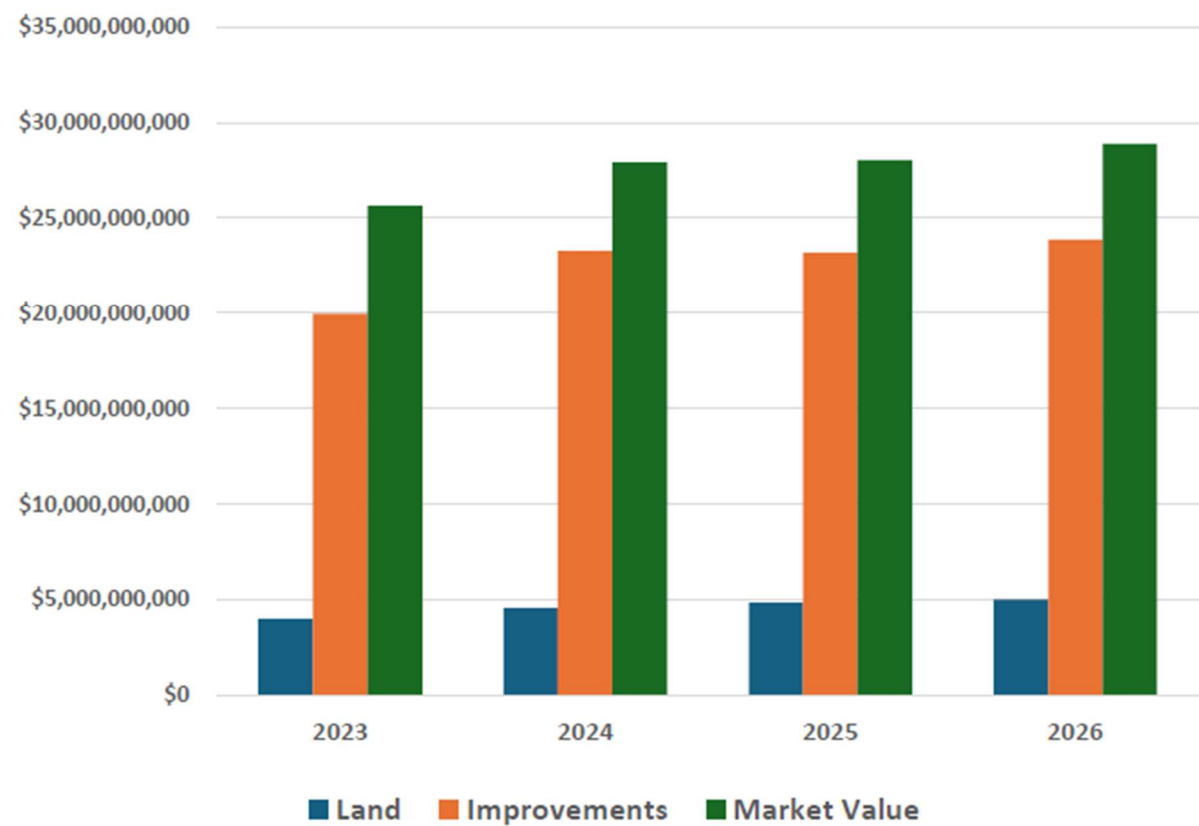
- In 2025, 7,831 parcels had an active AG Valuation applied.
- In 2026, we currently have 7,329 active AG accounts.
- 182 parcels have been notified to submit a new AG Application due to Change of Use
- 247 parcels have been notified to submit a new AG Application due to Change of Ownership
- If all accounts were approved, that would result in approximately 100 parcels no longer under AG Use.

2026 (FY27) Land Summary

- Land value increase by school district averages around 6%
- Statewide acreage up 2%
- Agriculture use is declining

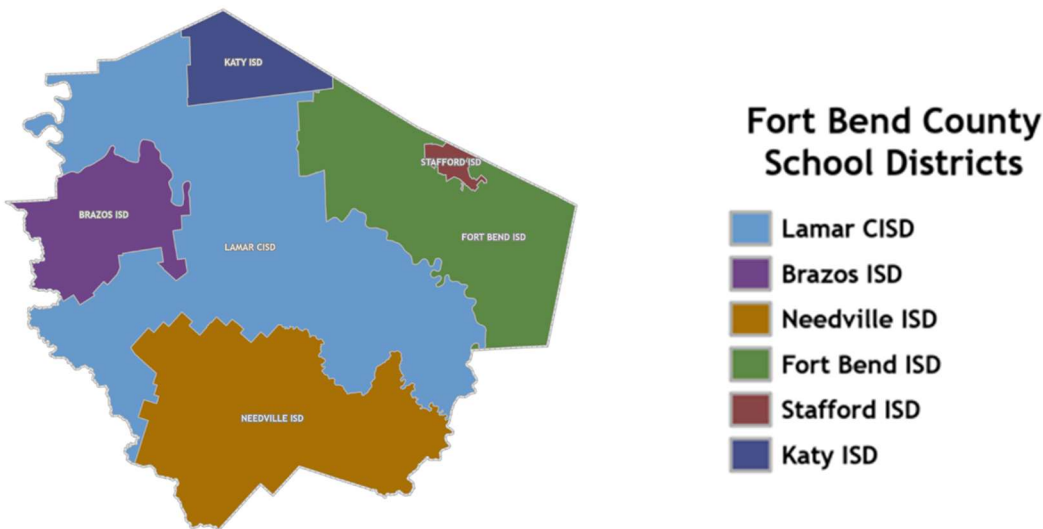
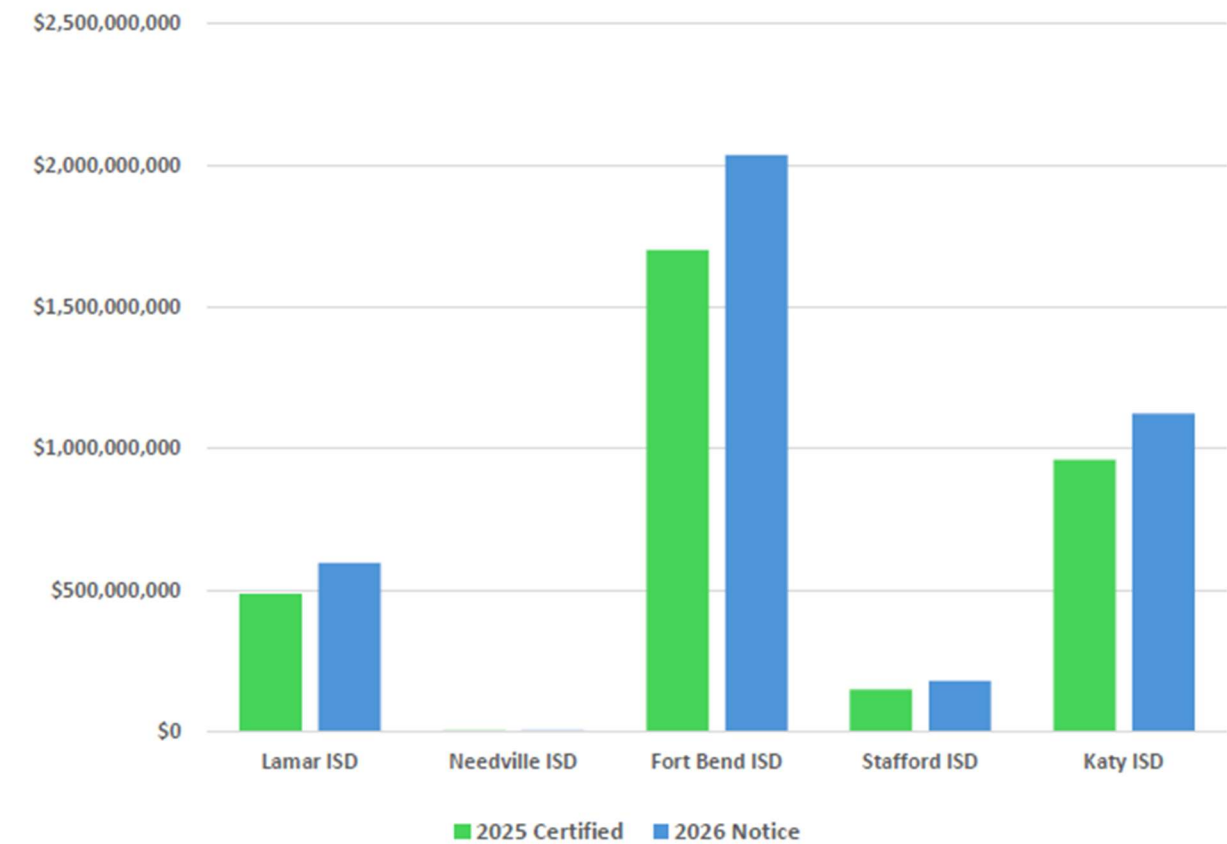
Commercial Value Notices 4-Year Trend

	2023	2024	2025	2026
Land	\$4,001,716,018	\$4,554,787,934	\$4,847,105,475	\$5,009,489,303
Improvements	19,942,609,370	23,268,467,423	23,195,050,965	23,872,188,184
Market Value	\$25,639,111,800	\$27,923,375,357	\$28,042,156,440	\$28,881,677,488



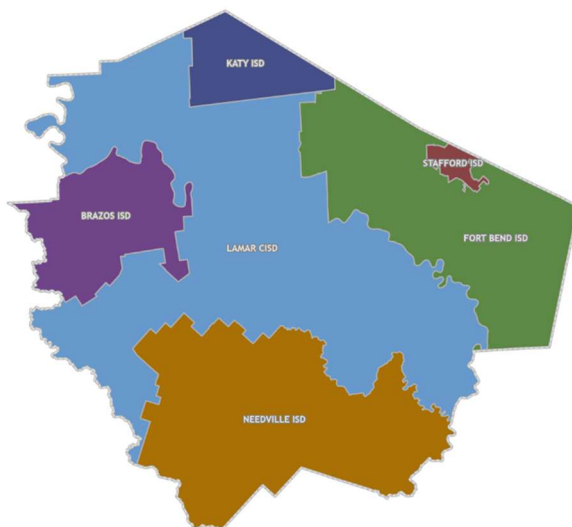
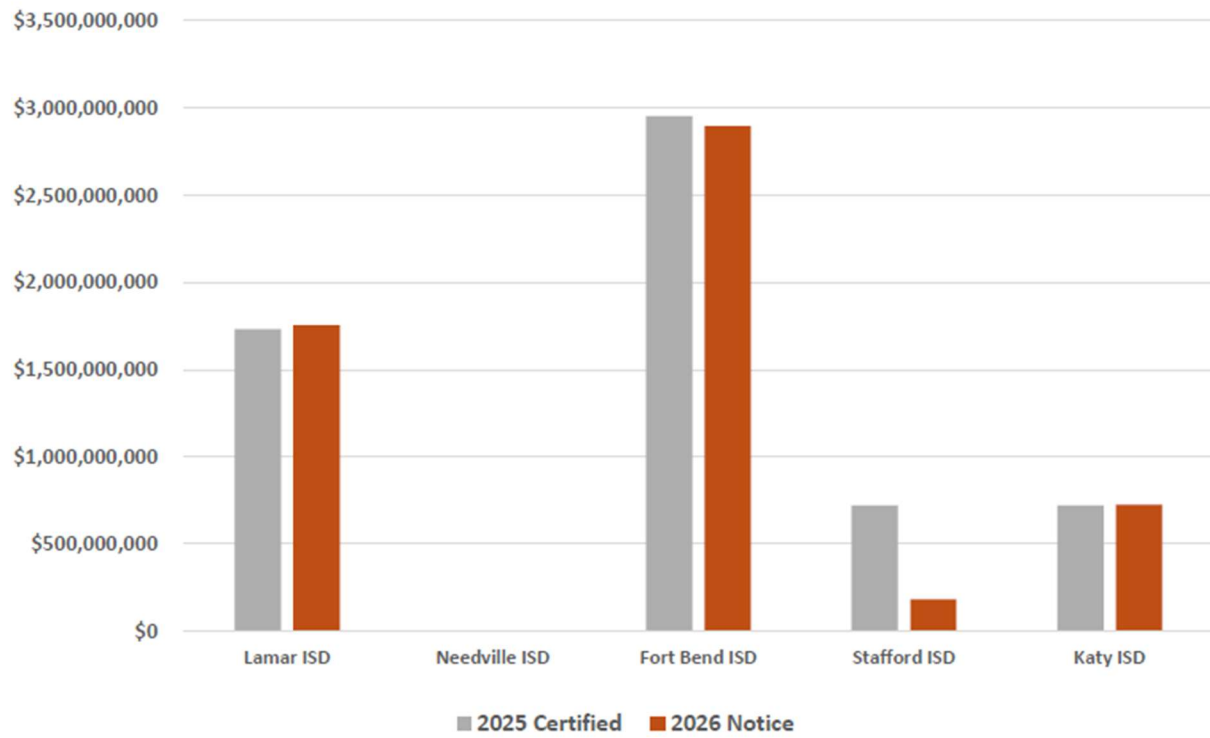
2026 (FY27) Commercial Retail Values

	ISD					
	Lamar ISD	Needville ISD	Fort Bend ISD	Stafford ISD	Katy ISD	Total
2025 Certified	\$487,122,158	\$6,159,754	\$1,702,406,027	\$150,516,775	\$960,930,933	\$3,307,135,647
2026 Notice	596,375,985	7,047,811	2,035,822,273	181,335,072	1,121,960,716	3,942,541,857
Increase	\$109,253,827	\$888,057	\$333,416,246	\$30,818,297	\$161,029,783	\$635,406,210
Increase %	22.4%	14.4%	19.6%	20.5%	16.8%	19.2%



2026 (FY27) Commercial Multi-Family Values

	ISD					
	Lamar ISD	Needville ISD	Fort Bend ISD	Stafford ISD	Katy ISD	Total
2025 Certified	\$1,731,332,036	\$3,319,676	\$2,951,817,312	\$716,997,512	\$716,997,512	\$6,120,464,048
2026 Notice	1,753,640,227	3,301,904	2,895,462,719	181,335,072	720,665,498	5,554,405,420
Increase	\$22,308,191	(\$17,772)	(\$56,354,593)	(\$535,662,440)	\$3,667,986	(\$566,058,628)
Increase %	1.3%	-0.5%	-1.9%	-74.7%	0.5%	-9.2%
# of accounts	56	1	86	16	38	197

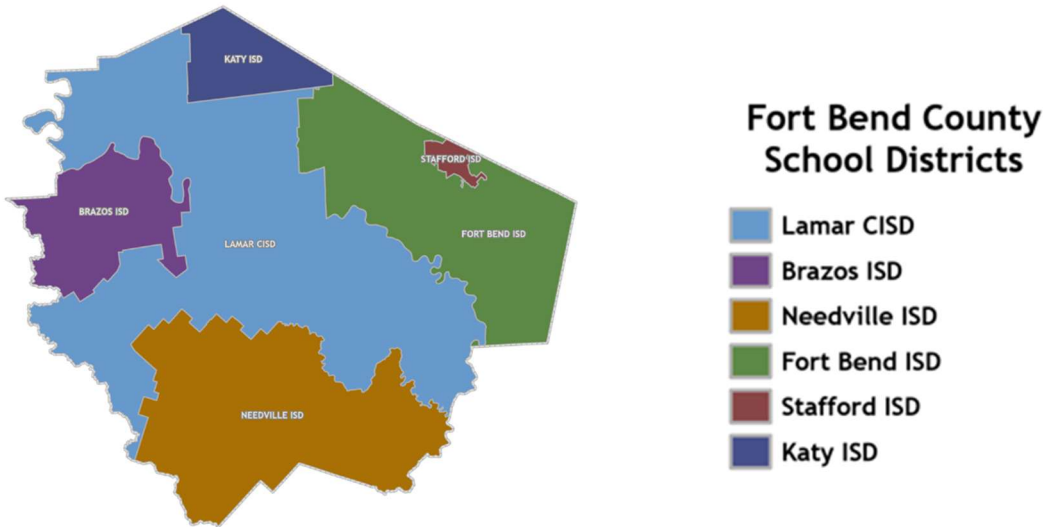
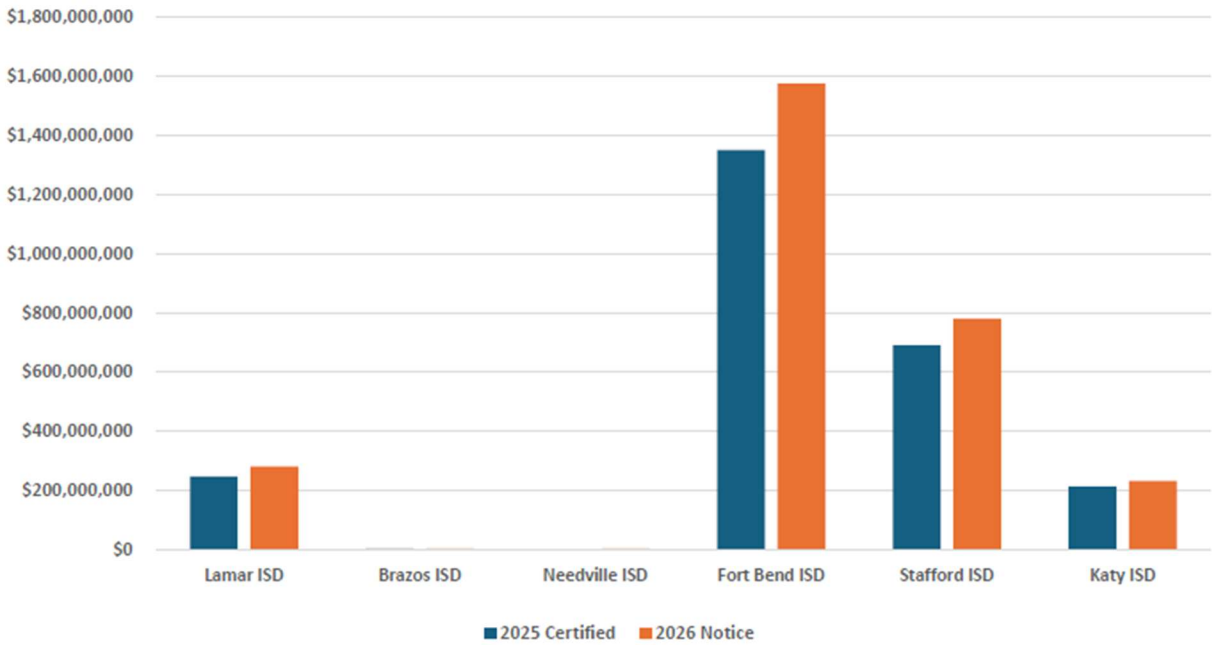


Fort Bend County School Districts

- Lamar CISD
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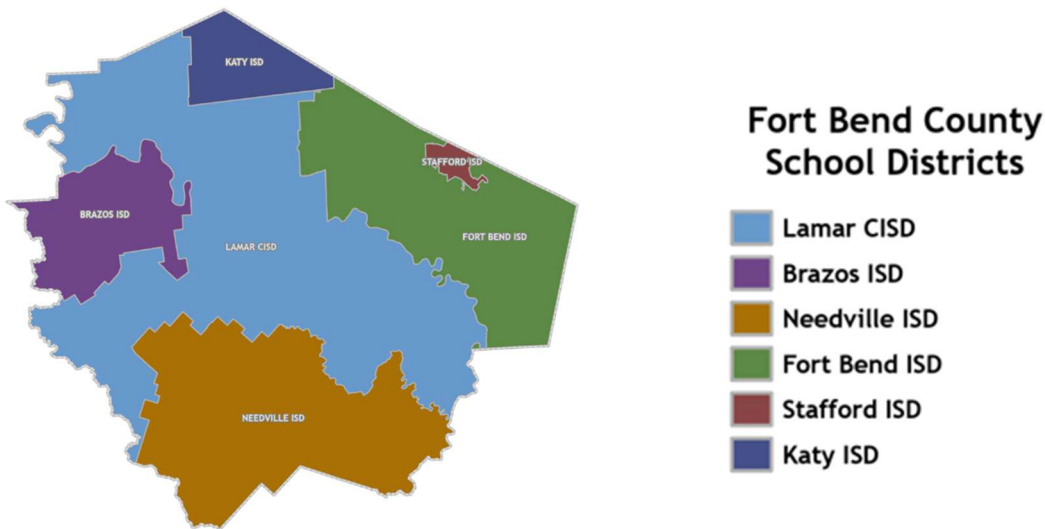
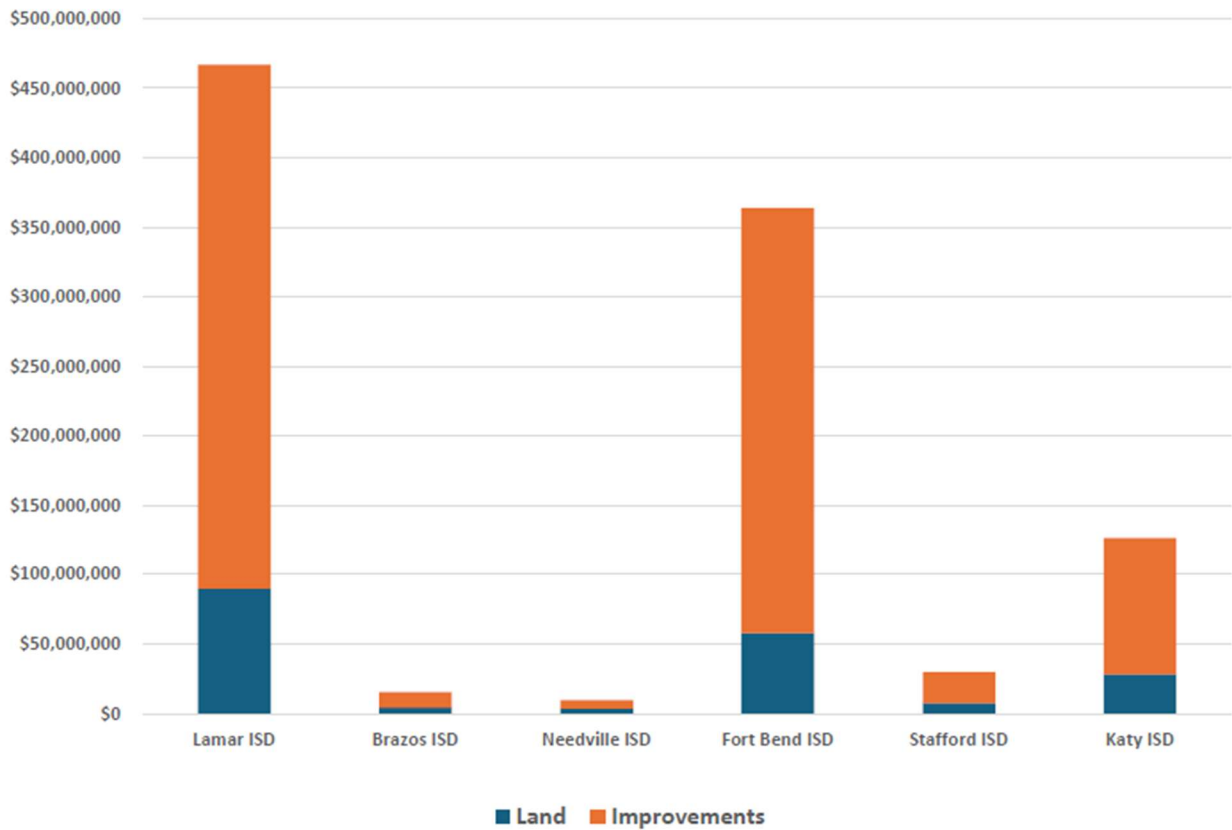
2026 (FY27) Commercial Warehouse Values

	ISD						
	Lamar ISD	Brazos ISD	Needville ISD	Fort Bend ISD	Stafford ISD	Katy ISD	Total
2025 Certified	\$247,231,762	\$5,001,276	\$4,736,155	\$1,350,079,104	\$688,784,496	\$213,900,317	\$2,509,733,110
2026 Notice	281,907,088	5,323,038	5,395,156	1,572,771,114	781,376,738	232,510,461	2,879,283,595
Increase	\$34,675,326	\$321,762	\$659,001	\$222,692,010	\$92,592,242	\$18,610,144	\$369,550,485
Increase %	14.0%	6.4%	13.9%	16.5%	13.4%	8.7%	14.7%
# of accounts	66	4	3	176	98	24	371



2026 (FY27) Commercial New Construction Values

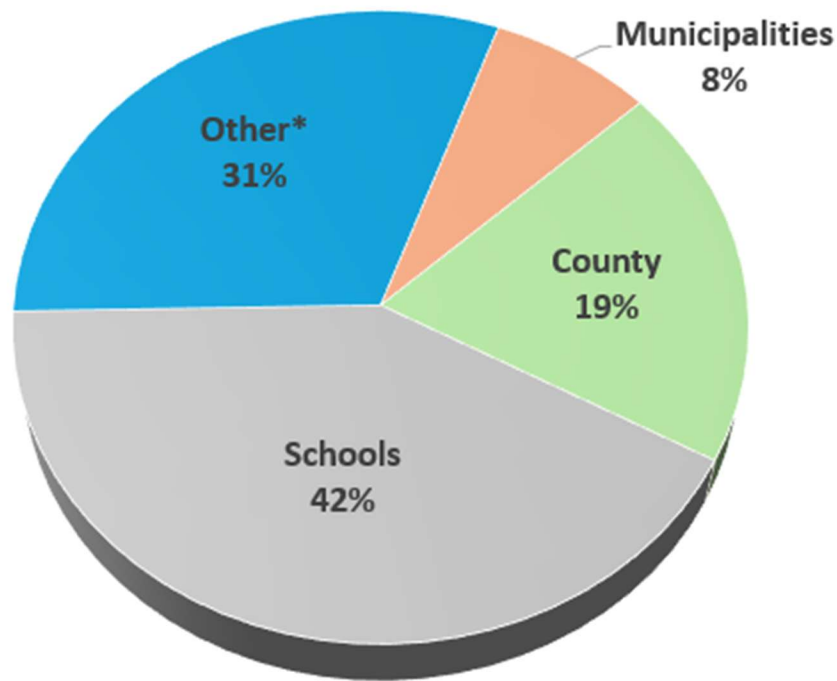
	ISD						Total
	Lamar ISD	Brazos ISD	Needville ISD	Fort Bend ISD	Stafford ISD	Katy ISD	
Land	\$89,691,045	\$4,501,984	\$3,501,056	\$57,935,390	\$7,775,132	\$28,150,816	\$191,555,423
Improvements	\$377,001,719	\$10,799,798	\$6,110,537	\$305,937,943	\$21,777,322	\$98,551,138	\$820,178,457
Total	\$466,692,764	\$15,301,782	\$9,611,593	\$363,873,333	\$29,552,454	\$126,701,954	\$1,011,733,880
# of accounts	92	5	5	76	5	25	208



2026 (FY27) Commercial Summary

- Commercial value growth is driven largely by new construction and lower capitalization rates
- Retail, warehouses, hotels, and multi-family are holding steady
- Office market is declining
- Overall value increase 2025 to 2026 is 2.95%

FY27 Taxing Unit Allocations



Municipalities	\$2,805,320
County Taxing Units	7,159,503
School Districts	15,217,261
Other Districts*	11,240,854
Total	<u><u>\$36,422,938</u></u>

Other Districts: Municipal Utility Districts (MUDs), Levee Improvement Districts (LIDs), Water Control Improvement Districts (WCIDs), Emergency Shelter Districts (ESDs), Municipal Management Districts (MMDs) and Redevelopment Districts.

FY27 Taxing Unit Allocations

Code	Entity	FY26 Budget Allocation Based on 2024 Levy (*)	2025 Combined Total Rate	2025 Net Taxable Value as of Supplement 6	2025 Tax Levy	FY27 Percentage of Budget	FY27 Budget Allocation Based on 2025 Levy
C01	City of Arcola	\$ 21,599	\$ 0.6496190	\$ 317,011,214	\$2,059,365	0.0747%	\$ 27,222
C03	City of Beasley	\$ 3,031	\$ 0.3107520	\$ 88,341,788	\$274,524	0.0100%	\$ 3,629
C04	City of Fulshear	\$ 92,344	\$ 0.1618560	\$ 5,251,951,926	\$8,500,599	0.3085%	\$ 112,367
C05	City of Houston	\$ 119,428	\$ 0.5191900	\$ 1,878,557,448	\$9,753,282	0.3540%	\$ 128,926
C06	City of Katy	\$ 113,513	\$ 0.4250000	\$ 2,264,869,916	\$9,625,697	0.3493%	\$ 127,240
C07	City of Kendleton	\$ 4,872	\$ 0.8295000	\$ 50,420,965	\$418,242	0.0152%	\$ 5,529
C08	City of Meadows Place	\$ 55,950	\$ 0.8387220	\$ 493,199,752	\$4,136,575	0.1501%	\$ 54,680
C09	City of Missouri City	\$ 827,500	\$ 0.5708250	\$ 12,297,239,881	\$70,195,720	2.5476%	\$ 927,899
C11	City of Needville	\$ 15,686	\$ 0.4000000	\$ 322,660,016	\$1,290,640	0.0468%	\$ 17,061
C13	City of Orchard	\$ 1,837	\$ 0.3717000	\$ 42,670,749	\$158,607	0.0058%	\$ 2,097
C14	Village of Pleak	\$ 3,199	\$ 0.2500000	\$ 113,068,456	\$282,671	0.0103%	\$ 3,737
C15	City of Richmond	\$ 85,448	\$ 0.6400000	\$ 1,077,076,475	\$6,893,289	0.2502%	\$ 91,121
C17	City of Rosenberg	\$ 183,685	\$ 0.3200000	\$ 4,873,246,334	\$15,594,388	0.5660%	\$ 206,138
C18	City of Simonton	\$ 3,616	\$ 0.2100000	\$ 125,438,075	\$263,420	0.0096%	\$ 3,482
C21	City of Sugar Land	\$ 931,874	\$ 0.3532100	\$ 21,896,144,478	\$77,339,372	2.8068%	\$ 1,022,329
C41	City of Pearland	\$ 64,249	\$ 0.6350000	\$ 856,139,530	\$5,436,486	0.1973%	\$ 71,864
D01	Fort Bend County Drainage District	\$ 148,260	\$ 0.0100000	\$127,472,910,940	\$12,747,291	0.4626%	\$ 168,503
G01	Fort Bend County	\$ 6,156,507	\$ 0.4120000	\$128,366,540,941	\$528,870,149	19.1939%	\$ 6,991,000
J01	Wharton Co Junior College	\$ 44,920	\$ 0.1328000	\$ 2,864,959,625	\$3,804,666	0.1381%	\$ 50,293
J03	Houston Community College	\$ 171,448	\$ 0.0961830	\$ 4,979,778,910	\$4,789,701	0.1738%	\$ 63,314
M02	Fort Bend MUD # 50	\$ 115,304	\$ 0.8500000	\$ 1,179,579,755	\$10,026,428	0.3639%	\$ 132,537
M03	Plantation MUD	\$ 20,486	\$ 0.4938880	\$ 346,749,324	\$1,712,553	0.0622%	\$ 22,638
M107	Fort Bend MUD # 81	\$ 35,408	\$ 0.3630000	\$ 878,114,430	\$3,187,555	0.1157%	\$ 42,135
M108	Cinco MUD # 1	\$ 11,510	\$ 0.3550000	\$ 281,325,942	\$998,707	0.0362%	\$ 13,202
M109	Cinco MUD # 2	\$ 24,582	\$ 0.2500000	\$ 850,113,387	\$2,125,283	0.0771%	\$ 28,094
M110	Cinco MUD # 3	\$ 7,851	\$ 0.2500000	\$ 277,146,420	\$692,866	0.0251%	\$ 9,159
M112	Cinco MUD # 5	\$ 11,436	\$ 0.3100000	\$ 316,851,903	\$982,241	0.0356%	\$ 12,984
M113	Cinco MUD # 6	\$ 9,122	\$ 0.2800000	\$ 263,983,672	\$739,154	0.0268%	\$ 9,771
M114	Cinco MUD # 7	\$ 19,107	\$ 0.2350000	\$ 691,113,162	\$1,624,116	0.0589%	\$ 21,469
M115	Cinco MUD # 8	\$ 21,188	\$ 0.3700000	\$ 480,821,749	\$1,779,040	0.0646%	\$ 23,517
M116	Cinco MUD # 9	\$ 11,394	\$ 0.3040100	\$ 323,011,310	\$981,987	0.0356%	\$ 12,981
M120	Grand Lakes MUD # 1	\$ 28,778	\$ 0.4528700	\$ 550,439,898	\$2,492,777	0.0905%	\$ 32,951
M121	Grand Lakes MUD # 2	\$ 7,098	\$ 0.1345420	\$ 461,259,087	\$620,587	0.0225%	\$ 8,203
M123	Grand Lakes MUD # 4	\$ 29,836	\$ 0.4250000	\$ 598,288,914	\$2,542,728	0.0923%	\$ 33,612
M125	Grand Mission MUD # 1	\$ 45,071	\$ 0.5690000	\$ 676,118,365	\$3,847,113	0.1396%	\$ 50,854
M136	Fort Bend MUD # 94	\$ 8,393	\$ 0.3400000	\$ 213,769,849	\$726,817	0.0264%	\$ 9,608
M139	Cinco MUD # 10	\$ 23,216	\$ 0.4500000	\$ 446,378,497	\$2,008,703	0.0729%	\$ 26,553
M141	Cinco MUD # 12	\$ 13,873	\$ 0.2050000	\$ 569,083,859	\$1,166,622	0.0423%	\$ 15,421
M143	Cinco MUD # 14	\$ 43,293	\$ 0.4238000	\$ 876,258,920	\$3,713,585	0.1348%	\$ 49,089
M150	Willow Point MUD	\$ 53,437	\$ 1.2700000	\$ 377,627,167	\$4,795,865	0.1741%	\$ 63,395
M16	First Colony MUD # 9	\$ 17,724	\$ 0.1249000	\$ 1,188,681,823	\$1,484,664	0.0539%	\$ 19,625
M162	Harris-Fort Bend MUD # 5	\$ 29,971	\$ 0.3500000	\$ 715,112,628	\$2,502,894	0.0908%	\$ 33,085
M163	West Harris County MUD 4	\$ 2,340	\$ 0.8540000	\$ 23,236,050	\$198,436	0.0072%	\$ 2,623
M166	Sienna MUD 3	\$ 57,625	\$ 0.4075000	\$ 1,192,768,610	\$4,860,532	0.1764%	\$ 64,250
M167	Sienna MUD 4	\$ 133,895	\$ 0.9350000	\$ 1,204,676,602	\$11,263,726	0.4088%	\$ 148,892
M169	Sienna MUD 6	\$ 101,934	\$ 1.0500000	\$ 1,048,560,966	\$11,009,890	0.3996%	\$ 145,537
M17	Meadow Creek MUD	\$ 6,340	\$ 0.2309000	\$ 223,508,825	\$516,082	0.0187%	\$ 6,822
M170	Fort Bend MUD #116	\$ 68,696	\$ 0.7200000	\$ 800,352,782	\$5,762,540	0.2091%	\$ 76,174
M171	Fort Bend MUD #115	\$ 16,312	\$ 0.3200000	\$ 411,459,915	\$1,316,672	0.0478%	\$ 17,405
M172	Fort Bend MUD #118	\$ 48,356	\$ 0.5900000	\$ 709,904,405	\$4,188,436	0.1520%	\$ 55,366
M174	Fort Bend MUD #121	\$ 57,817	\$ 1.0400000	\$ 440,285,466	\$4,578,969	0.1662%	\$ 60,528
M175	Fort Bend MUD #119	\$ 28,067	\$ 0.3850000	\$ 551,090,095	\$2,121,697	0.0770%	\$ 28,046
M177	Cimarron MUD	\$ 2,247	\$ 0.3000000	\$ 59,098,777	\$177,296	0.0064%	\$ 2,344
M178	Fort Bend MUD #122	\$ 39,302	\$ 0.8850000	\$ 379,710,593	\$3,360,439	0.1220%	\$ 44,421
M179	Fort Bend MUD #123	\$ 54,359	\$ 0.9000000	\$ 521,743,809	\$4,695,694	0.1704%	\$ 62,071
M180	Fort Bend MUD #124	\$ 31,290	\$ 0.7520000	\$ 358,355,439	\$2,694,833	0.0978%	\$ 35,622
M181	Fort Bend MUD #132	\$ 61,067	\$ 1.5000000	\$ 344,432,257	\$5,166,484	0.1875%	\$ 68,294
M182	Fort Bend MUD #133	\$ 136,815	\$ 1.2000000	\$ 954,882,433	\$11,458,589	0.4159%	\$ 151,468
M183	Fort Bend MUD #130	\$ 20,840	\$ 0.4000000	\$ 449,586,981	\$1,798,348	0.0653%	\$ 23,772
M183A	Ft Bend MUD 130 Defined Area	\$ 10,682	\$ 0.6850000	\$ 132,474,263	\$907,449	0.0329%	\$ 11,995
M185	Woodcreek Reserve MUD	\$ 17,774	\$ 0.4000000	\$ 367,436,909	\$1,469,748	0.0533%	\$ 19,428
M186	Sienna MUD 12	\$ 69,812	\$ 0.5400000	\$ 1,107,548,671	\$5,980,763	0.2171%	\$ 79,058

FY27 Taxing Unit Allocations

Code	Entity	FY26 Budget Allocation Based on 2024 Levy (*)	2025 Combined Total Rate	2025 Net Taxable Value as of Supplement 6	2025 Tax Levy	FY27 Percentage of Budget	FY27 Budget Allocation Based on 2025 Levy
M187	Fort Bend MUD #140	\$ 32,023	\$ 0.8400000	\$ 328,153,154	\$2,756,486	0.1000%	\$ 36,437
M188	Fort Bend MUD #129	\$ 22,121	\$ 0.1900000	\$ 1,005,194,775	\$1,909,870	0.0693%	\$ 25,246
M189	Sienna MUD 10	\$ 72,383	\$ 0.6150000	\$ 1,030,471,940	\$6,337,402	0.2300%	\$ 83,773
M19	North Mission Glen MUD	\$ 34,190	\$ 0.3600000	\$ 803,737,012	\$2,893,453	0.1050%	\$ 38,248
M190	Fort Bend MUD #143	\$ 125,054	\$ 1.0600000	\$ 1,004,826,451	\$10,651,160	0.3866%	\$ 140,795
M191	Fort Bend MUD #146	\$ 75,831	\$ 0.6700000	\$ 990,664,390	\$6,637,451	0.2409%	\$ 87,739
M192	Fort Bend MUD #142	\$ 113,874	\$ 0.6180000	\$ 1,558,416,901	\$9,631,016	0.3495%	\$ 127,310
M193	Fort Bend MUD #144	\$ 46,101	\$ 0.5400000	\$ 689,295,434	\$3,722,195	0.1351%	\$ 49,203
M194	Brazoria-Fort Bend Co MUD # 1	\$ 35,591	\$ 0.4200000	\$ 717,372,053	\$3,012,963	0.1093%	\$ 39,828
M195	Fort Bend MUD #131	\$ 29,488	\$ 0.8500000	\$ 281,414,323	\$2,392,022	0.0868%	\$ 31,620
M196	Fort Bend MUD #141	\$ 35,921	\$ 1.0100000	\$ 310,678,281	\$3,137,851	0.1139%	\$ 41,478
M197	First Colony MUD #10	\$ 9,249	\$ 0.1250000	\$ 604,513,607	\$755,642	0.0274%	\$ 9,989
M198	Fort Bend MUD #147	\$ 20,723	\$ 0.8718000	\$ 198,507,656	\$1,730,590	0.0628%	\$ 22,876
M199	Fort Bend MUD #148	\$ 5,917	\$ 0.4400000	\$ 114,201,881	\$502,488	0.0182%	\$ 6,642
M20	Fort Bend MUD # 57	\$ 81,765	\$ 0.7260000	\$ 986,389,315	\$7,161,186	0.2599%	\$ 94,662
M201	Fort Bend MUD #151	\$ 168,194	\$ 0.7800000	\$ 1,855,393,439	\$14,472,069	0.5252%	\$ 191,303
M204	Fort Bend MUD #136	\$ 8,236	\$ 0.3800000	\$ 181,502,167	\$689,708	0.0250%	\$ 9,117
M205	Fort Bend MUD #137	\$ 28,280	\$ 0.2350000	\$ 1,085,223,557	\$2,550,275	0.0926%	\$ 33,711
M206	Fort Bend MUD #138	\$ 33,230	\$ 0.2300000	\$ 1,244,497,995	\$2,862,345	0.1039%	\$ 37,837
M207	Fort Bend MUD #139	\$ 12,143	\$ 0.2900000	\$ 363,384,821	\$1,053,816	0.0382%	\$ 13,930
M208	Fort Bend MUD #152	\$ 63,089	\$ 1.1300000	\$ 520,249,172	\$5,878,816	0.2134%	\$ 77,711
M209	Fort Bend MUD #155	\$ 62,474	\$ 0.8700000	\$ 604,920,928	\$5,262,812	0.1910%	\$ 69,568
M21	Pecan Grove MUD	\$ 118,821	\$ 0.6050000	\$ 1,621,727,967	\$9,811,454	0.3561%	\$ 129,695
M210	Fort Bend MUD #158	\$ 26,150	\$ 0.9300000	\$ 228,935,480	\$2,129,100	0.0773%	\$ 28,144
M211	Cinco Southwest MUD # 1	\$ 1,574	\$ 0.4161000	\$ 32,940,968	\$137,067	0.0050%	\$ 1,812
M212	Cinco Southwest MUD # 2	\$ 92,650	\$ 0.6500000	\$ 1,227,024,800	\$7,975,661	0.2895%	\$ 105,428
M213	Fort Bend MUD #165	\$ 62,717	\$ 0.9400000	\$ 574,004,612	\$5,395,643	0.1958%	\$ 71,324
M214A	Fort Bend County MUD 168 Def. Area A	\$ 8,624	\$ 1.5000000	\$ 77,411,091	\$1,161,166	0.0421%	\$ 15,349
M215	Fort Bend MUD #162	\$ 59,318	\$ 1.1200000	\$ 539,609,049	\$6,043,621	0.2193%	\$ 79,889
M216	Grand Mission MUD # 2	\$ 67,468	\$ 0.7500000	\$ 785,809,134	\$5,893,569	0.2139%	\$ 77,906
M217	Fort Bend MUD #159	\$ 9,445	\$ 0.6500000	\$ 123,481,709	\$802,631	0.0291%	\$ 10,610
M218	Fort Bend MUD #167	\$ 32,659	\$ 0.5000000	\$ 534,965,660	\$2,674,828	0.0971%	\$ 35,358
M22	Fort Bend MUD # 58	\$ 182,907	\$ 0.7300000	\$ 2,165,341,804	\$15,806,995	0.5737%	\$ 208,949
M221	Fort Bend MUD #128	\$ 89,029	\$ 0.2650000	\$ 2,962,350,616	\$7,850,229	0.2849%	\$ 103,770
M222	Fort Bend MUD #161	\$ 27,038	\$ 0.7800000	\$ 283,087,494	\$2,208,082	0.0801%	\$ 29,188
M223	Cinco Southwest MUD # 3	\$ 74,262	\$ 0.6550000	\$ 988,913,747	\$6,477,385	0.2351%	\$ 85,623
M224	Cinco Southwest MUD # 4	\$ 82,241	\$ 0.6000000	\$ 1,185,371,164	\$7,112,227	0.2581%	\$ 94,015
M225	Fort Bend MUD #145	\$ 13,965	\$ 1.0366400	\$ 100,062,113	\$1,037,284	0.0376%	\$ 13,712
M226	Fort Bend MUD #182	\$ 177,085	\$ 1.0700000	\$ 1,337,700,330	\$14,313,394	0.5195%	\$ 189,205
M227	Fort Bend MUD #176	\$ 20,547	\$ 0.5450000	\$ 364,136,489	\$1,984,544	0.0720%	\$ 26,233
M228	Fort Bend MUD #185	\$ 49,917	\$ 0.8150000	\$ 503,273,180	\$4,101,676	0.1489%	\$ 54,219
M23	Blueridge West MUD	\$ 26,745	\$ 0.4025000	\$ 544,880,157	\$2,193,143	0.0796%	\$ 28,991
M230	Fort Bend MUD #169	\$ 46,248	\$ 1.3383800	\$ 446,167,642	\$5,971,418	0.2167%	\$ 78,935
M231	Fort Bend MUD #170	\$ 101,079	\$ 0.9400000	\$ 909,463,264	\$8,548,955	0.3103%	\$ 113,006
M232	Fort Bend MUD #171	\$ 55,057	\$ 0.8400000	\$ 528,487,607	\$4,439,296	0.1611%	\$ 58,682
M233	Fort Bend MUD #172	\$ 105,437	\$ 0.8000000	\$ 1,162,269,425	\$9,298,155	0.3375%	\$ 122,910
M234	Fort Bend MUD #173	\$ 82,431	\$ 0.9700000	\$ 693,033,179	\$6,722,422	0.2440%	\$ 88,862
M235	Fort Bend MUD #149	\$ 36,783	\$ 0.3350000	\$ 957,226,339	\$3,206,708	0.1164%	\$ 42,389
M236	Fort Bend MUD #163	\$ 14,662	\$ 0.6625000	\$ 191,077,041	\$1,265,885	0.0459%	\$ 16,733
M237	Ft Bend MUD #189	\$ 14,459	\$ 1.5000000	\$ 92,699,353	\$1,390,490	0.0505%	\$ 18,381
M238	Fort Bend MUD #194	\$ 91,825	\$ 1.0600000	\$ 722,725,053	\$7,660,886	0.2780%	\$ 101,267
M239	Willow Creek Farms MUD	\$ 9,019	\$ 1.1500000	\$ 62,196,210	\$715,256	0.0260%	\$ 9,455
M242	Fort Bend MUD #134 B	\$ 176,049	\$ 0.9700000	\$ 1,635,518,528	\$15,864,530	0.5758%	\$ 209,709
M243	Fort Bend MUD #134 C	\$ 147,751	\$ 0.9500000	\$ 1,303,778,052	\$12,385,891	0.4495%	\$ 163,726
M244	Imperial Redevelopment District	\$ 62,976	\$ 1.0000000	\$ 544,605,805	\$5,446,058	0.1977%	\$ 71,990
M245	Fulshear MUD # 1	\$ 59,114	\$ 0.8200000	\$ 693,366,821	\$5,685,608	0.2063%	\$ 75,157
M246	Fort Bend MUD #187	\$ 38,199	\$ 0.5800000	\$ 550,617,671	\$3,193,582	0.1159%	\$ 42,215
M248	Ft Bend MUD 190	\$ 69,808	\$ 1.0700000	\$ 520,482,637	\$5,569,164	0.2021%	\$ 73,617
M25	Thunderbird MUD	\$ 10,869	\$ 0.1267000	\$ 674,636,224	\$854,764	0.0310%	\$ 11,299
M251	Fort Bend MUD #195	\$ 4,362	\$ 1.5000000	\$ 47,053,947	\$705,809	0.0256%	\$ 9,330
M252	Fort Bend MUD #198	\$ 36,057	\$ 1.5000000	\$ 310,870,197	\$4,663,053	0.1692%	\$ 61,640
M253	Fort Bend MUD #199	\$ 6,799	\$ 0.7000000	\$ 97,272,945	\$680,911	0.0247%	\$ 9,001

FY27 Taxing Unit Allocations

Code	Entity	FY26 Budget Allocation Based on 2024 Levy (*)	2025 Combined Total Rate	2025 Net Taxable Value as of Supplement 6	2025 Tax Levy	FY27 Percentage of Budget	FY27 Budget Allocation Based on 2025 Levy
M254	Fort Bend MUD #200	\$ 10,054	\$ 1.0700000	\$ 81,620,935	\$873,344	0.0317%	\$ 11,545
M255	Fort Bend MUD #192	\$ 19,985	\$ 1.3800000	\$ 122,672,223	\$1,692,877	0.0614%	\$ 22,378
M260	Katy West Mud	\$ 6,910	\$ 0.8000000	\$ 83,205,897	\$665,647	0.0242%	\$ 8,799
M261	Harris County MUD #393	\$ 1,227	\$ 0.3700000	\$ 29,077,341	\$107,586	0.0039%	\$ 1,422
M262	Fort Bend MUD #156	\$ 26,411	\$ 0.7900000	\$ 286,701,704	\$2,264,943	0.0822%	\$ 29,940
M263	Fort Bend MUD #206	\$ 35,950	\$ 1.2700000	\$ 238,636,883	\$3,030,688	0.1100%	\$ 40,062
M264	Fulshear MUD # 2	\$ 27,299	\$ 1.1400000	\$ 208,984,323	\$2,382,421	0.0865%	\$ 31,493
M266	Fort Bend MUD #184	\$ 64,384	\$ 1.4600000	\$ 470,930,494	\$6,875,585	0.2495%	\$ 90,887
M27	Quail Valley MUD	\$ 18,537	\$ 0.1270000	\$ 1,138,721,230	\$1,446,176	0.0525%	\$ 19,117
M273	Fort Bend MUD #207	\$ 11,156	\$ 1.0000000	\$ 121,499,416	\$1,214,994	0.0441%	\$ 16,061
M274	Fort Bend MUD #188	\$ 38,743	\$ 1.1700000	\$ 285,237,255	\$3,337,276	0.1211%	\$ 44,115
M275	Fort Bend-Waller MUD # 3	\$ 42,504	\$ 0.8500000	\$ 415,255,042	\$3,529,668	0.1281%	\$ 46,658
M276	Brazoria MUD # 22	\$ 11,822	\$ 0.9500000	\$ 94,038,313	\$893,364	0.0324%	\$ 11,809
M277	Fort Bend MUD #215	\$ 68,158	\$ 0.7500000	\$ 764,420,065	\$5,733,150	0.2081%	\$ 75,785
M278	Fort Bend MUD #134 D	\$ 99,956	\$ 0.9200000	\$ 1,022,658,582	\$9,408,459	0.3415%	\$ 124,368
M279	Ft Bend MUD #134 E	\$ 58,037	\$ 0.8700000	\$ 577,136,308	\$5,021,086	0.1822%	\$ 66,372
M284	Fort Bend MUD #216	\$ 8,137	\$ 1.3500000	\$ 143,383,586	\$1,935,678	0.0703%	\$ 25,587
M285	Ft Bend MUD #218	\$ 36,385	\$ 1.1775000	\$ 252,800,379	\$2,976,724	0.1080%	\$ 39,349
M287	Fulshear MUD # 3A	\$ 129,161	\$ 1.1500000	\$ 1,158,840,098	\$13,326,661	0.4837%	\$ 176,162
M289	WILLIAMS RANCH MUD 1	\$ 12,131	\$ 0.9500000	\$ 96,523,009	\$916,969	0.0333%	\$ 12,121
M29	Fort Bend MUD # 2	\$ 35,201	\$ 0.5330000	\$ 518,910,547	\$2,765,793	0.1004%	\$ 36,560
M290	Ft Bend MUD 174	\$ 33,479	\$ 1.0400000	\$ 257,264,036	\$2,675,546	0.0971%	\$ 35,367
M291	Ft Bend MUD 220	\$ 41,839	\$ 1.3900000	\$ 244,529,554	\$3,398,961	0.1234%	\$ 44,930
M293	Charleston MUD	\$ 13,840	\$ 1.5000000	\$ 109,333,649	\$1,640,005	0.0595%	\$ 21,679
M294	Fort Bend MUD # 222	\$ 32,925	\$ 1.1700000	\$ 433,040,366	\$5,066,572	0.1839%	\$ 66,974
M295	Fort Bend MUD # 225	\$ 12,644	\$ 1.0850000	\$ 105,483,527	\$1,144,496	0.0415%	\$ 15,129
M296	Village at Katy Dev District	\$ 11,042	\$ 1.0000000	\$ 86,851,781	\$868,518	0.0315%	\$ 11,481
M297	Fort Bend MUD # 233	\$ 22,612	\$ 0.9000000	\$ 209,898,787	\$1,889,089	0.0686%	\$ 24,971
M299	Fort Bend MUD # 229	\$ 55,615	\$ 1.3500000	\$ 498,304,242	\$6,727,107	0.2441%	\$ 88,924
M30	Fort Bend MUD # 5	\$ 69,827	\$ 1.2500000	\$ 515,175,333	\$6,439,692	0.2337%	\$ 85,125
M300	Brazoria-Fort Bend Co MUD # 3	\$ 67,358	\$ 1.3500000	\$ 495,885,230	\$6,694,451	0.2430%	\$ 88,492
M302	Fort Bend MUD 239 A	\$ 520	\$ 1.5000000	\$ 1,761,583	\$26,424	0.0010%	\$ 349
M309	Fort Bend MUD 246	\$ 3,026	\$ 1.3000000	\$ 92,047,274	\$1,196,615	0.0434%	\$ 15,818
M310	Fort Bend MUD #251	\$ 2,393	\$ 1.5000000	\$ 29,430,006	\$441,450	0.0160%	\$ 5,835
M311	Fort Bend MUD #175	\$ 13,157	\$ 1.1500000	\$ 199,599,244	\$2,295,391	0.0833%	\$ 30,342
M312	Fort Bend MUD 254	\$ 873	\$ 1.1000000	\$ 18,272,081	\$200,993	0.0073%	\$ 2,657
M313	Fort Bend MUD #245	\$ 8,930	\$ 1.3200000	\$ 81,833,237	\$1,080,199	0.0392%	\$ 14,279
M315	Fort Bend MUD #250 A	\$ 6,743	\$ 1.5000000	\$ 125,111,026	\$1,876,665	0.0681%	\$ 24,807
M319	Fort Bend County MUD 256	\$ 459	\$ 1.5000000	\$ 28,097,296	\$421,459	0.0153%	\$ 5,571
M325	Fort Bend MUD 255	\$ 4,101	\$ 1.2500000	\$ 144,167,495	\$1,802,094	0.0654%	\$ 23,821
M326	Fort Bend MUD #232	\$ 5,640	\$ 0.8800000	\$ 132,533,823	\$1,166,298	0.0423%	\$ 15,417
M332	Fort Bend MUD 134F	\$ 3,945	\$ 1.4500000	\$ 108,808,306	\$1,577,720	0.0573%	\$ 20,855
M334	Fort Bend MUD 258	\$ 1,510	\$ 1.5000000	\$ 22,558,737	\$338,381	0.0123%	\$ 4,473
M37	Fort Bend MUD # 19	\$ 9,013	\$ 0.6500000	\$ 116,604,145	\$757,927	0.0275%	\$ 10,019
M40	Fort Bend MUD # 23	\$ 85,802	\$ 0.5600000	\$ 1,278,642,786	\$7,160,400	0.2599%	\$ 94,651
M41	Fort Bend MUD # 25	\$ 168,047	\$ 0.8300000	\$ 1,756,113,134	\$14,575,739	0.5290%	\$ 192,673
M42	Fort Bend MUD # 24	\$ 43,939	\$ 1.1600000	\$ 322,825,530	\$3,744,776	0.1359%	\$ 49,501
M43	Fort Bend MUD # 26	\$ 41,984	\$ 0.7211500	\$ 530,990,436	\$3,829,238	0.1390%	\$ 50,618
M44	Fort Bend MUD # 35	\$ 48,176	\$ 0.3350000	\$ 1,244,613,037	\$4,169,454	0.1513%	\$ 55,115
M48	Fort Bend MUD # 41	\$ 21,573	\$ 0.4300000	\$ 404,745,288	\$1,740,405	0.0632%	\$ 23,006
M49	Fort Bend MUD # 30	\$ 99,413	\$ 0.4350000	\$ 1,957,852,516	\$8,516,658	0.3091%	\$ 112,580
M50	Fort Bend MUD # 47	\$ 30,492	\$ 0.6910000	\$ 363,247,566	\$2,510,041	0.0911%	\$ 33,180
M52	Fort Bend MUD # 34	\$ 47,077	\$ 0.5500000	\$ 700,735,106	\$3,854,043	0.1399%	\$ 50,946
M53	Fort Bend MUD # 37	\$ 13,815	\$ 0.4450450	\$ 250,230,250	\$1,113,637	0.0404%	\$ 14,721
M54	Fort Bend MUD # 48	\$ 55,817	\$ 0.7200000	\$ 643,267,758	\$4,631,528	0.1681%	\$ 61,223
M55	Fort Bend MUD # 42	\$ 19,958	\$ 0.2900000	\$ 572,421,789	\$1,660,023	0.0602%	\$ 21,943
M58	Fort Bend MUD # 49	\$ 7,337	\$ 0.5200000	\$ 121,372,928	\$631,139	0.0229%	\$ 8,343
M62	Big Oaks MUD	\$ 48,133	\$ 0.6000000	\$ 669,273,270	\$4,015,640	0.1457%	\$ 53,082
M73	Chelford City MUD	\$ 12,783	\$ 0.3130000	\$ 323,155,521	\$1,011,477	0.0367%	\$ 13,370
M75	Cornerstone MUD	\$ 2,831	\$ 0.2575000	\$ 94,443,900	\$243,193	0.0088%	\$ 3,215
M76	Fort Bend MUD # 66	\$ 5,016	\$ 0.9500000	\$ 45,446,889	\$431,745	0.0157%	\$ 5,707
M77	Kingsbridge MUD	\$ 47,098	\$ 0.4200000	\$ 937,952,179	\$3,939,399	0.1430%	\$ 52,074

FY27 Taxing Unit Allocations

Code	Entity	FY26 Budget Allocation Based on 2024 Levy (*)	2025 Combined Total Rate	2025 Net Taxable Value as of Supplement 6	2025 Tax Levy	FY27 Percentage of Budget	FY27 Budget Allocation Based on 2025 Levy
M81	Mission Bend MUD # 1	\$ 9,363	\$ 0.2170000	\$ 336,616,943	\$730,459	0.0265%	\$ 9,656
M83	Palmer Plantation MUD # 1	\$ 14,591	\$ 0.4000000	\$ 307,544,507	\$1,230,178	0.0446%	\$ 16,261
M84	Palmer Plantation MUD # 2	\$ 13,399	\$ 0.3660000	\$ 307,669,973	\$1,126,072	0.0409%	\$ 14,885
M87	Renn Road M.U.D.	\$ 7,440	\$ 0.5400000	\$ 109,386,038	\$590,685	0.0214%	\$ 7,808
M89	Harris-Fort Bend MUD # 1	\$ 31,401	\$ 0.5300000	\$ 465,678,582	\$2,468,096	0.0896%	\$ 32,625
M91	Harris-Fort Bend MUD # 3	\$ 887	\$ 0.5450000	\$ 14,256,736	\$77,699	0.0028%	\$ 1,027
M92	Katy Management District #1	\$ 53,804	\$ 0.8000000	\$ 543,955,132	\$4,351,641	0.1579%	\$ 57,523
M94	Memorial MUD	\$ 2	\$ 0.3250000	\$ 11,615	\$38	0.0000%	\$ 0
M95	Sienna MUD 7	\$ 3,930	\$ 1.0500000	\$ 44,623,473	\$468,546	0.0170%	\$ 6,194
M96	Fort Bend MUD # 46	\$ 18,803	\$ 0.3600000	\$ 445,754,636	\$1,604,717	0.0582%	\$ 21,212
M98	Burney Road MUD	\$ 10,203	\$ 0.1750000	\$ 494,214,669	\$864,876	0.0314%	\$ 11,433
R05	Fort Bend ESD # 4	\$ 223,196	\$ 0.0986890	\$ 20,608,545,848	\$20,338,368	0.7381%	\$ 268,848
R07	Fort Bend ESD # 3	\$ 6,964	\$ 0.1000000	\$ 554,604,921	\$554,605	0.0201%	\$ 7,331
R33	Harris-Fort Bend ESD #100	\$ 79,473	\$ 0.0861340	\$ 7,731,361,734	\$6,659,331	0.2417%	\$ 88,028
R37	Fort Bend ESD # 1	\$ 4,864	\$ 0.0629130	\$ 654,324,427	\$411,655	0.0149%	\$ 5,442
R41	Fort Bend ESD # 2	\$ 121,385	\$ 0.0927750	\$ 11,214,616,709	\$10,404,361	0.3776%	\$ 137,533
R50	Fort Bend ESD # 5	\$ 109,891	\$ 0.1000000	\$ 10,167,208,572	\$10,167,209	0.3690%	\$ 134,398
R51	Fort Bend ESD # 6	\$ 15,260	\$ 0.1000000	\$ 1,503,098,494	\$1,503,098	0.0546%	\$ 19,869
R52	Fort Bend ESD # 7	\$ 53,432	\$ 0.1000000	\$ 4,730,327,955	\$4,730,328	0.1717%	\$ 62,529
R53	Fort Bend ESD # 8	\$ 8,542	\$ 0.1000000	\$ 847,486,394	\$847,486	0.0308%	\$ 11,203
R54	Fort Bend ESD # 9	\$ 20,252	\$ 0.0945650	\$ 1,799,088,247	\$1,701,308	0.0617%	\$ 22,489
R55	Fort Bend ESD 10	\$ 6,437	\$ 0.1000000	\$ 575,108,054	\$575,108	0.0209%	\$ 7,602
S01	Lamar C.I.S.D.	\$ 4,497,892	\$ 1.1469000	\$ 28,535,424,445	\$327,272,783	11.8775%	\$ 4,326,135
S03	Brazos I.S.D.	\$ 78,430	\$ 0.9592000	\$ 614,144,173	\$5,890,871	0.2138%	\$ 77,870
S05	Needville ISD	\$ 329,334	\$ 1.2869000	\$ 1,873,400,193	\$24,108,787	0.8750%	\$ 318,688
S07	Fort Bend I.S.D.	\$ 7,517,963	\$ 0.9869000	\$ 51,935,673,648	\$512,553,163	18.6018%	\$ 6,775,310
S11	Stafford M.S.D.	\$ 544,659	\$ 1.0021210	\$ 4,306,162,792	\$43,152,962	1.5661%	\$ 570,428
S13	Katy I.S.D.	\$ 3,147,288	\$ 1.1171000	\$ 20,554,569,898	\$229,615,100	8.3333%	\$ 3,035,223
SM100	Fort Bend Mun Management Dist # 1	\$ 72,114	\$ 0.4100000	\$ 1,604,033,698	\$6,576,538	0.2387%	\$ 86,934
SM105	Sienna Management District 1	\$ 56,077	\$ 0.9800000	\$ 439,127,269	\$4,303,447	0.1562%	\$ 56,886
SM107	Missouri City Management #1	\$ 47,882	\$ 0.9000000	\$ 435,026,655	\$3,915,240	0.1421%	\$ 51,755
SM108	Missouri City Management #2	\$ 20,062	\$ 0.5000000	\$ 374,553,130	\$1,872,766	0.0680%	\$ 24,756
SM110	Arcola Mun Management Dist 1	\$ 8,719	\$ 0.8400000	\$ 128,034,257	\$1,075,488	0.0390%	\$ 14,217
W01	Fort Bend LID # 2	\$ 93,965	\$ 0.1180000	\$ 6,550,780,853	\$7,729,921	0.2805%	\$ 102,180
W03	Fort Bend W.C.I.D. # 2	\$ 180,140	\$ 0.2125000	\$ 7,125,012,308	\$15,140,651	0.5495%	\$ 200,140
W03A	Ft Bend WCID 2 Area 1	\$ 27,576	\$ 0.5150000	\$ 487,979,051	\$2,513,092	0.0912%	\$ 33,220
W05	Sienna Parks & LID	\$ 356,590	\$ 0.4125000	\$ 7,561,823,952	\$31,192,524	1.1321%	\$ 412,326
W06	Fort Bend LID # 6	\$ 53,132	\$ 0.3300000	\$ 1,345,125,960	\$4,438,916	0.1611%	\$ 58,677
W07	First Colony LID	\$ 26,095	\$ 0.1100000	\$ 1,963,496,328	\$2,159,846	0.0784%	\$ 28,550
W13	Fort Bend LID # 7	\$ 85,581	\$ 0.3227400	\$ 2,243,457,779	\$7,240,536	0.2628%	\$ 95,711
W16	Fort Bend LID #12	\$ 19,455	\$ 0.0450000	\$ 3,636,156,145	\$1,636,270	0.0594%	\$ 21,629
W18	Grand Lakes W.C.I.D	\$ 12,817	\$ 0.0525000	\$ 2,103,692,869	\$1,104,439	0.0401%	\$ 14,599
W20	Willow Fork Drainage District	\$ 100,428	\$ 0.1500000	\$ 5,729,731,085	\$8,594,597	0.3119%	\$ 113,610
W22	First Colony LID # 2	\$ 13,524	\$ 0.1600000	\$ 715,161,144	\$1,144,258	0.0415%	\$ 15,126
W24	West Keegans Bayou	\$ 17,733	\$ 0.0768900	\$ 1,935,701,621	\$1,488,361	0.0540%	\$ 19,674
W25	Fort Bend Fresh Water Supply # 1	\$ 80,034	\$ 1.0000000	\$ 679,322,093	\$6,793,221	0.2465%	\$ 89,798
W26	Fort Bend LID #10	\$ 41,304	\$ 0.5350000	\$ 653,326,962	\$3,495,299	0.1269%	\$ 46,203
W28	Fort Bend LID #11	\$ 49,269	\$ 0.2100000	\$ 1,977,516,859	\$4,152,785	0.1507%	\$ 54,895
W29	Fort Bend Fresh Water Supply # 2	\$ 22,417	\$ 0.5145000	\$ 352,982,600	\$1,816,095	0.0659%	\$ 24,007
W30	Fort Bend LID #14	\$ 10,298	\$ 0.1060000	\$ 844,068,539	\$894,713	0.0325%	\$ 11,827
W32	Fort Bend W.C.I.D. # 3	\$ 11,647	\$ 0.5500000	\$ 183,007,704	\$1,006,542	0.0365%	\$ 13,305
W35	Fort Bend LID #15	\$ 115,309	\$ 0.2600000	\$ 3,900,896,651	\$10,142,331	0.3681%	\$ 134,069
W36	Fort Bend WCID 8	\$ 3,780	\$ 0.9500000	\$ 35,000,434	\$332,504	0.0121%	\$ 4,395
W38	Fort Bend WCID 10	\$ 1,587	\$ 0.9800000	\$ 13,214,756	\$129,505	0.0047%	\$ 1,712
W39	Fort Bend LID #17	\$ 141,526	\$ 0.4300000	\$ 2,865,564,489	\$12,321,927	0.4472%	\$ 162,880
W41	Fort Bend LID #19	\$ 54,623	\$ 0.4250000	\$ 1,109,223,947	\$4,714,202	0.1711%	\$ 62,316
W42	Fort Bend LID #20	\$ 18,662	\$ 0.4950000	\$ 364,136,489	\$1,802,476	0.0654%	\$ 23,826
W43	Ft Bend LID 24	\$ 19,361	\$ 1.4500000	\$ 115,527,046	\$1,675,142	0.0608%	\$ 22,143
	Total	\$ 34,784,359		\$637,411,471,836	\$2,755,400,598	100.00%	\$ 36,422,938

Top 10 Customers

<u>FY26</u>				<u>FY27</u>			
<u>Rank</u>	<u>Entity</u>	<u>Amount</u>	<u>%</u>	<u>Rank</u>	<u>Entity</u>	<u>Amount</u>	<u>%</u>
1	Fort Bend I.S.D.	\$ 7,517,963	22%	1	Fort Bend County	\$ 6,991,000	19%
2	Fort Bend County	6,156,507	18%	2	Fort Bend I.S.D.	6,775,310	19%
3	Lamar C.I.S.D.	4,497,892	13%	3	Lamar C.I.S.D.	4,326,135	12%
4	Katy I.S.D.	3,147,288	9%	4	Katy I.S.D.	3,035,223	8%
5	City of Sugar Land	931,874	3%	5	City of Sugar Land	1,022,329	3%
6	City of Missouri City	827,500	2%	6	City of Missouri City	927,899	3%
7	Stafford M.S.D.	544,659	2%	7	Stafford M.S.D.	570,428	2%
8	Sienna Parks & LID	356,590	1%	8	Sienna Parks & LID	412,326	1%
9	Needville ISD	329,334	1%	9	Needville ISD	318,688	1%
10	Fort Bend ESD # 4	223,196	1%	10	Fort Bend ESD # 4	268,848	1%
Top 10		\$ 24,532,803	71%	Top 10		\$ 24,648,187	68%
All Others		10,251,556	29%	All Others		11,774,751	32%
Total		\$ 34,784,359	100%	Total		\$ 36,422,938	100%

Cultural & Strategic Planning

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Foster a Culture that Cultivates an Exceptional Environment



Overview

The strategic planning sessions helped set the objectives and goals for staff to follow in preparation of the FY27 budget. The plan includes the necessary goals to provide quality services to our citizens and to fund capital projects needed to sustain the future growth of the District.

Development Process

During late 2025, staff discussed developing a new Strategic Plan to assist in the development of the District's current and long-term goals and how to keep it in alignment with the organization's direction. The District has in place a Reappraisal Plan, but a Strategic Plan is needed to develop a unified approach about the overall vision and mission for the District. The Strategic Plan was not designed to replace any existing plan, but to enhance the overall governance model of the District.

As 2025 continued, various meetings were held with the Board, Chief Appraiser, Deputy Chief Appraisers, Chief Financial Officer, Chief Human Resource Officer and the Chief Legal Compliance Officer to discuss the goals, plans and expectations. A consultant was brought in to assist with the process and update any areas. Next, group meetings were held with departments to obtain and discuss those goals. These ongoing discussions led staff to perform a SWOT analysis, review the current Mission and Vision statements, and develop the key areas of emphasis.

Implementation

During 2026, the new Cultural and Strategic Plan was approved. We anticipate a new year of creativity and achievements as a result of this plan over the next 3-5 years.

Strategy vs. Culture/Environment

(page 2 of 34)

- ✓ Strategic planning is about aligning our goals with the culture we want to cultivate. When culture and strategy are aligned, the path to success becomes clear and sustainable.
- ✓ Culture is the invisible force that shapes how we collaborate, innovate, and deliver results. Without a strong, positive culture, even the best strategies can fall short.
- ✓ An exceptional environment isn't just about physical space—it's about creating a climate where people feel supported, valued, and empowered to do their best work.

Strategy vs. Culture/Environment

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“Culture eats strategy for breakfast.”

“An exceptional environment isn’t just built on strategy; it’s nurtured by the values, behaviors, and people who embody it every day.”

“The best way to predict the future is to create it.”

-Peter Drucker

Culture Statements

(page 4 of 34)

- **Mission** → Defines *what you do now*: fair, accurate, uniform valuations + excellent service.
- **Vision** → Defines *what you aspire to be*: a trusted, innovative leader in property valuation and service.
- **Tagline** → A short public-facing phrase: “*Serving Fort Bend County with fairness, accuracy, and excellence in customer service.*”

Culture Statements

(page 5 of 34)

Mission –

“We are dedicated to serving all of Fort Bend County through accurate and uniform property valuation and excellent customer service.”

Vision –

“The vision of the Fort Bend Central Appraisal District is to be a model of excellence in property valuation and customer service — recognized for innovation, transparency, and professionalism — while fostering trust and confidence in the property tax system for all who live and work in Fort Bend County.”

Tagline –

“Serving Fort Bend County with fairness, accuracy, and excellence in customer service.”

Culture Core Values

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1. **Integrity**

We uphold the highest ethical standards, ensuring honesty, fairness, and transparency in all of our actions.

2. **Accuracy**

We are committed to precise, consistent, and uniform property valuations that reflect sound appraisal practices.

3. **Accountability**

We take responsibility for our decisions, performance, and stewardship of public resources.

4. **Customer Service**

We provide professional, respectful, and responsive service to taxpayers, property owners, and all stakeholders.

5. **Innovation**

We embrace new technologies and methods to improve efficiency, accuracy, and accessibility.

6. **Collaboration**

We work together as a team and with our community partners to achieve common goals.

7. **Excellence**

We strive for continuous improvement, setting the standard for appraisal district performance across Texas.

Culture Framework

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This framework gives the Fort Bend Central Appraisal District a Mission (what you do today), Vision (what you aspire to be tomorrow), a Tagline (how you communicate it simply to the public), and Core Values (how you do it).



Mission, Vision & Values

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A Win for our Team

Mission Alignment: Serving all of Fort Bend County with fairness, accuracy, and excellent service.

Vision for the Future: Building a service-centered, collaborative organization of empowered experts; leveraging technology; investing in our people.

Trusted Reputation: Recognized as a professional, impartial authority—delivering objective valuations and transparent communication.

Values in Action: • Work Together • Ethics • Commitment • Accountability • Respect • Excellent Service

Continuous Reinforcement: Regularly reviewed, shared internally & externally, supported by transparency and feedback.

Overall Win: Our mission, vision, and values are actively lived and communicated, strengthening trust, accountability, and organizational excellence.

Governance & Leadership

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A Win for FBCAD

Collaborative Leadership: Strong, productive Board–Chief Appraiser relationship focused on strategy, budgets, and long-term vision.

Clear Roles & Onboarding: Defined responsibilities, legal counsel training, and comprehensive resource materials for new Board members.

Value-Added Expertise: Board members bring unique professional backgrounds that strengthen decision-making and community trust.

Accountability: Annual Chief Appraiser evaluation, self-assessment, and salary studies ensure transparency and fairness.

Succession Strength: Leadership continuity is secured with a clear succession plan, mentoring, and multiple qualified internal successors.

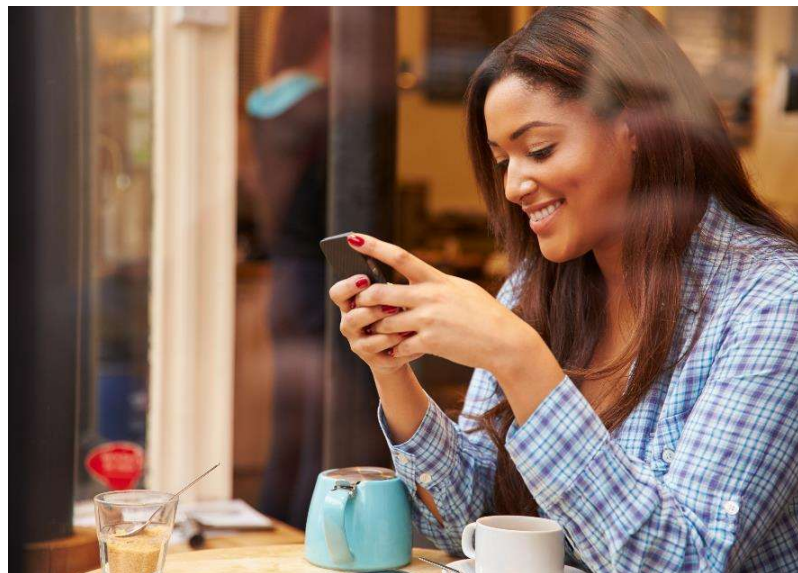
Overall Win: FBCAD governance is collaborative, accountable, and future-ready, ensuring stability, trust, and excellence.

Governance & Leadership

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Customer Service Support



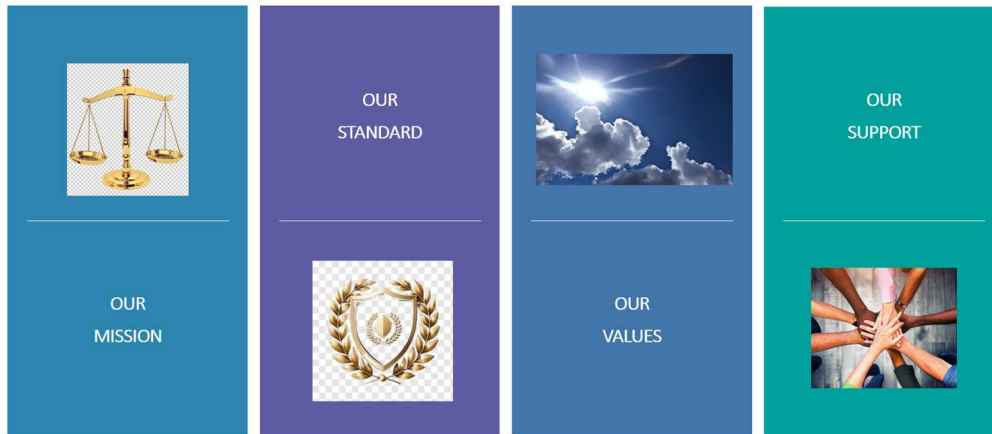
Customer Service Link

Governance & Leadership

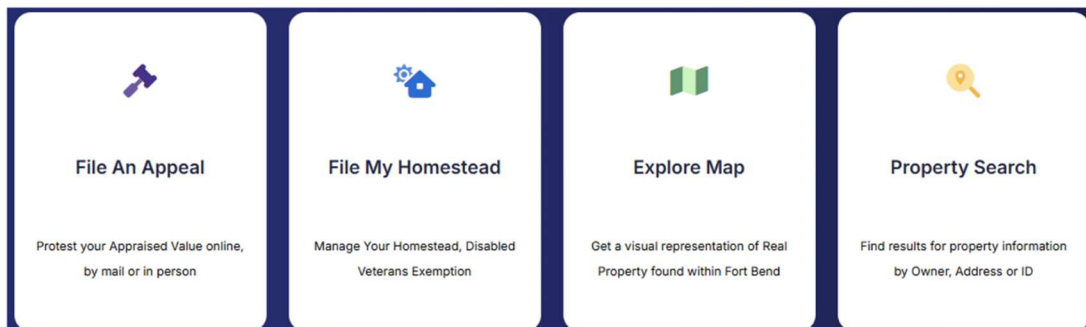
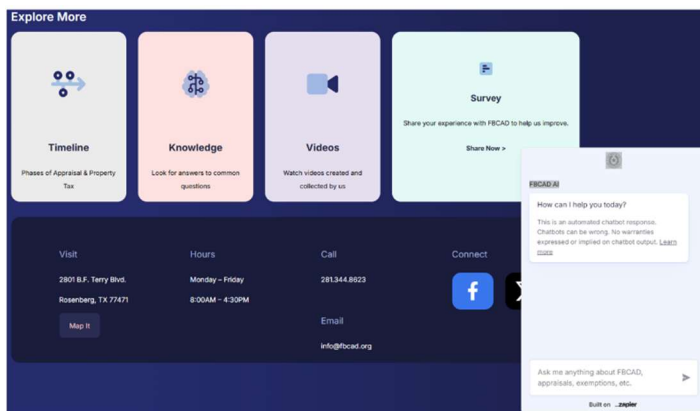
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Customer Service

Fort Bend CAD: Your District, Your Property, Your Trust



Support the Mission



Appraisal Operations & Accuracy

(page 12 of 34)

A Win for FBCAD

Accuracy & Equity: Ratio studies and PVS ensure values reflect 100% market value and equity across property classes.

Compliance: Reappraisal cycles are followed on schedule, as required by the reappraisal plan.

Innovation: Implementing aerial imagery and change detection to strengthen field inspections and resource efficiency.

Expertise & Training: Appraisers receive specialized training, supported by asset discovery tools (DMV, vehicle data, etc.).

High-Value Properties: Managed by a blend of in-house experts and consultants, ensuring depth and quality in complex valuations.

Defensible Evidence: Residential packages include PRCs, sales/equity grids, and maps; commercial packages now add narrative exposition to better explain the appraisal mission and purpose.

Overall Win: FBCAD delivers accurate, equitable, and defensible valuations while investing in technology, training, and evidence strategies to uphold fairness and transparency.

Technology, Software & Data Systems

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A Win for FBCAD

Operational Support: Current CAMA system meets operational needs; exploring options with a planned CAMA Review Committee to ensure best-fit solutions.

GIS & Mapping Strength: Heavy investment in spatial tools, custom applications, and advanced staff expertise enables heat maps, regression analysis, zoning, and floodplain overlays.

Modernization: Technology refresh plan in place (servers, desktops, laptops, tablets on 4–5 year cycles) plus expanding cloud storage capacity (+10% growth annually).

Cybersecurity Leadership: Beyond industry-standard backup; offsite copies and 24/7 third-party monitoring by Crowdstrike, ArcticWolf, Horizon3.

Integration Wins: Contracted modern services streamline exemption processing, deed reviews, appeal management, sketch verification, aerial imagery, and queue management.

Overall Win: FBCAD is technology-forward, secure, and integrated, leveraging innovation to improve accuracy, efficiency, and taxpayer service.

Staffing, Training & Structure

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A Win for FBCAD

Meeting Mandates: State deadlines, service expectations, and fieldwork remain on track due to the dedication of our team.

Competitive Employer: Salaries, benefits, and career development are benchmarked regularly, ensuring FBCAD remains competitive in the market.

Strong Retention: Average team tenure is 6.5 years, with turnover low and departures primarily due to retirement or advancement, not dissatisfaction.

Future Planning: Staffing needs tied to population growth (+16.5% since 2020) and inflation are proactively addressed in the budget process.

Training & Growth: Formal onboarding, structured training programs, and a Professional Development Program provide pathways for certifications and promotions.

Efficient Structure: No redundancies identified; workflows are regularly reviewed to ensure alignment and efficiency.

Overall Win: FBCAD is a stable, competitive, and future-ready organization with a strong workforce, proven retention, and clear pathways for professional growth.

Budgeting & Financial Planning

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A Win for FBCAD

Strategic Alignment: Departmental budgets are increasingly tied to organizational goals and GFOA best practices.

Outcome-Based Funding: Requests now link appraisal workloads, protest workloads, and customer service metrics, showing direct taxpayer benefit.

Future Readiness: Funding is being built for litigation support, software upgrades, and staff expansion, ensuring long-term stability.

Capital Planning: Multi-year capital program discussions are underway, positioning FBCAD to fund major expenditures in the next 3–5 years.

Transparency with Taxing Units: Continue proactively educating entities on allocated costs and services provided, improving understanding and trust.

Overall Win: FBCAD is strengthening its financial resilience and transparency, building toward long-term sustainability while aligning resources with strategic goals.

Legislative Compliance

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A Win for FBCAD

Proactive Preparedness: Implementation team reviews legislative changes immediately after session, assigning leads for each bill with clear action steps and deadlines.

Effective Execution: Internal procedures are reviewed and updated promptly to ensure compliance with tax rate transparency, exemptions, and BPP enforcement mandates.

MAP Review Success: All PTAD MAP review recommendations were implemented quickly and communicated to staff.

MAP On-Time Compliance: Any outstanding compliance items were submitted within required timeframes, maintaining credibility and trust with oversight agencies.

Overall Win: FBCAD is proactive, compliant, and transparent in adapting to legislative changes, demonstrating strong accountability and operational readiness.

Facilities & Infrastructure

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A Win for FBCAD

Forward-Looking Vision: Current facility has served us well, but we are proactively planning for a new building to support 20+ years of growth.

Strategic Action: Identified a property, under contract now, with a target move-in date after 2026 certification.

Improved Public Service: New space will enhance collaboration, accessibility, safety, parking, and technology capacity to meet community expectations.

ARB Readiness: Dedicated ARB building already provides fair, courtroom-like hearing rooms equipped for both taxpayers and appraisers.

Overall Win: FBCAD is addressing its most pressing infrastructure challenge with a strategic facility plan that ensures growth, accessibility, and operational efficiency for decades to come.

Culture Risks & Innovation

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A Win for FBCAD

Adaptive to Change: Actively managing challenges from flat/declining values, rapid growth, and public requests, while maintaining transparency with taxing units and stakeholders.

Innovation in Practice: Exploring AI tools, faster homestead approvals, and streamlined appeals administration to improve efficiency and taxpayer experience.

Culture of Innovation: Open communication, town halls, and all-team meetings ensure every idea is welcomed, evaluated, and resourced.

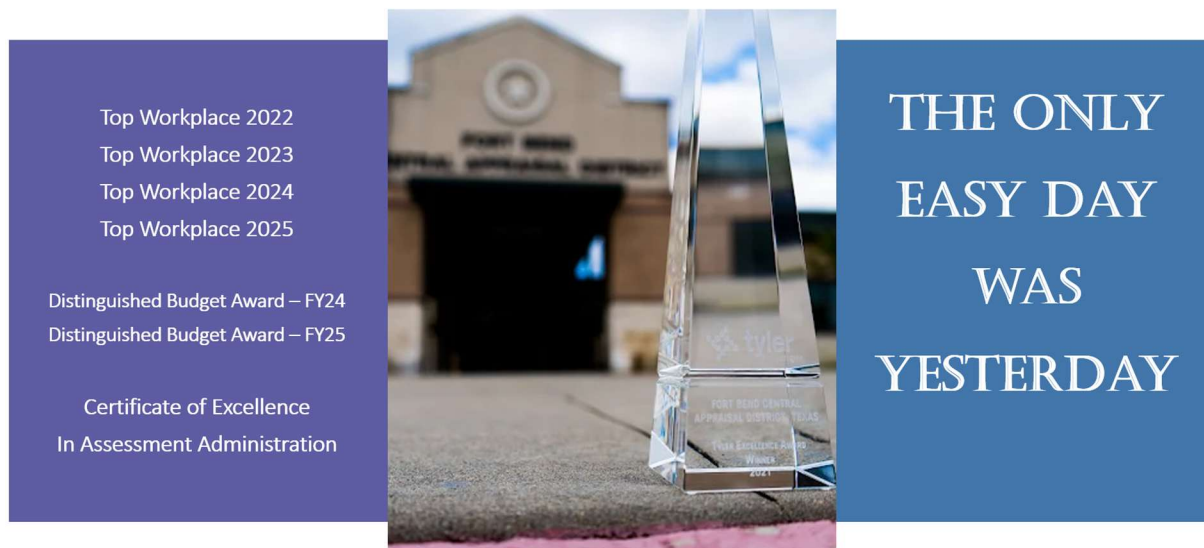
Investing in People: Training, cross-training, workshops, and conferences keep staff aligned with emerging best practices and industry trends.

Future Success Defined: Passing PVS and MAP reviews, delivering accurate & equitable appraisals, relocating to a new facility, and continuing as a Top Houston Area Workplace.

Overall Win: FBCAD embraces innovation, resilience, and transparency, turning risks into opportunities and positioning the District as a leader in appraisal excellence.

Team Achievement

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OPPORTUNITY

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Honoring Our Past, Shaping Our Future

Established 1982



OUR HISTORY

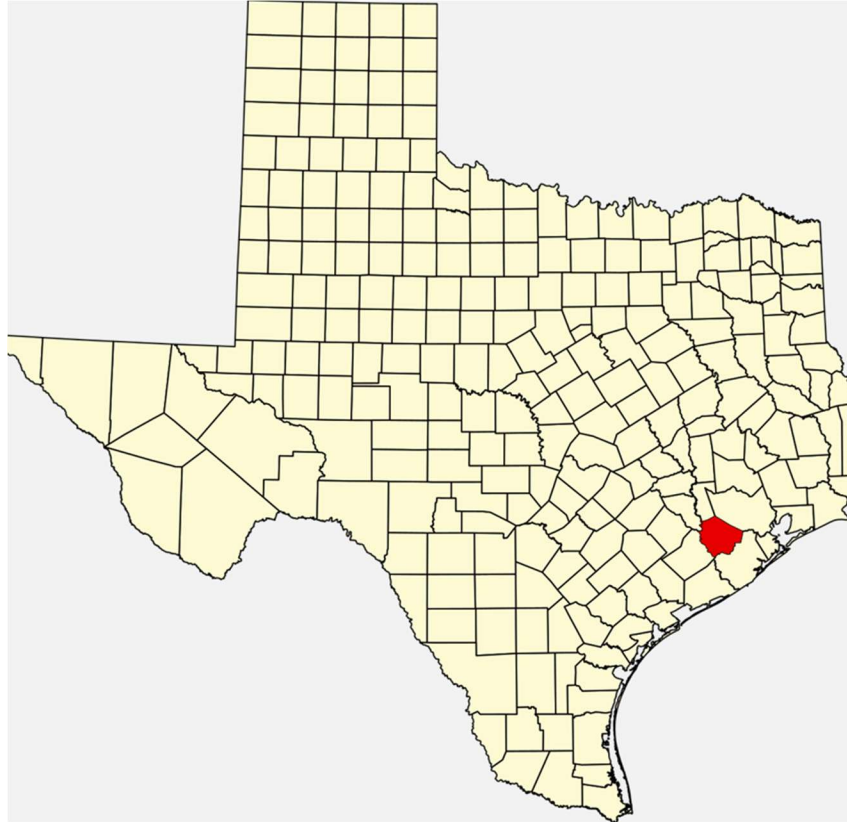
FBCAD (*Fort Bend Central Appraisal District*) is a political subdivision of the State of Texas — established in 1982 — for the purpose of discovering and appraising property for ad valorem tax purposes — for each local taxing unit — within the boundaries of the district.

The district has approximately **428,000 accounts** to appraise each year with a total market value of close to **\$184,000,000,000 (184 billion)**.

FBCAD serves exactly **260 Local Taxing Units**.

Historical Population

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2000	354,452	-	57.2%
2010	585,375	-	65.1%
2020	822,797	-	40.6%
2024	958,434	-	16.5%
2030	1,100,857	-	14.8%

"How many people live in Fort Bend County, Texas". USA Today.

Current Performance Metrics

(page 22 of 34)

PTAD Property Value Study

2021 – Within the Confidence Interval

2023 – Within the Confidence Interval

PTAD Method and Procedures

2022 – Pass

2024 – Pass

Fort Bend Central Appraisal District

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Plan of Action



Path Forward: Nine Objectives

Goals: 3-Year & 5-Year

1 – Performance Goals & Evaluation Alignment

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Objective: Tie annual staff evaluations to measurable outcomes and district-wide objectives.

3-Year Goals (by 2028):

- Develop a district-wide Key Performance Indicator (KPI) dashboard (valuation accuracy, protest resolution timelines, exemption processing time, field inspections completed).
- Ensure 100% of employee evaluations are tied to district-wide strategic goals (accuracy, customer service, compliance).
- Establish quarterly milestone reports presented to the Board for accountability.

5-Year Goals (by 2030):

- Achieve year-over-year improvement in appraisal accuracy ratios (COD, PRD) per IAAO and Comptroller standards.
- Implement a performance-based incentive system linked to KPIs.
- Maintain external recognition (IAAO) for best practice implementation in performance management.

KPIs: Average protest cycle time, percentage of staff evaluations linked to KPIs, CAD compliance metrics, and team member performance rating alignment with goals.

2. Taxpayer Education & Communication

(page 25 of 34)

Objective: Address misunderstandings about Tax Code limitations on corrections and roll changes.

3-Year Goals:

- Launch “Know the Code” campaign: brochures, FAQ sheets, website videos explaining legal timelines and limits.
- Host quarterly taxpayer forums to clarify timelines and processes.
- Train the customer service team with standardized talking points on certified roll limitations.
- Customer service standards are consistently exceeded, with service benchmarks tracked and published annually.
- Determine if Communications and Outreach needs to be a standalone division with additional FTEs.

5-Year Goals:

- Achieve a 50% reduction in recurring complaints related to certified roll corrections.
- Expand taxpayer communication to platforms (e.g., newsletter published to website).
- Establish FBCAD as a statewide model for taxpayer education.
- Further leverage social media platforms to increase information distribution, education, and awareness.

KPIs: Number of complaints logged, taxpayer survey scores, attendance at outreach events, and newsletter hits on website.

3. Exemption Processing Improvements

(page 26 of 34)

Objective: Reduce property owner frustration over lengthy exemption approvals.

3-Year Goals:

- Implement online exemption application tracking (status notifications).
- Reduce average processing time by 25% by refining workflows and clarifying documentation requirements upfront (checklist).
- Provide staff cross-training to avoid bottlenecks during peak season.

5-Year Goals:

- Implement AI-assisted document validation for exemption applications.
- Achieve a taxpayer satisfaction rating of 85%+ in exemption services.
- Implement “automated” exemptions processing solutions.

KPIs: Average exemption processing time, % applications returned for missing documentation, customer satisfaction survey results.

4. Agricultural Appraisal & Land Support

(page 27 of 34)

Objective: Simplify the special agriculture-use appraisal process.

3-Year Goals:

- Develop step-by-step guides and digital self-assessment tools for ag applicants.
- Expand land department staffing by one FTE dedicated to ag-exemptions.
- Provide annual training workshops for property owners.

5-Year Goals:

- Implement an online ag-use appraisal prequalification portal.
- Achieve 25% reduction in incomplete applications.
- Position the Land Department as a specialized support hub.

KPIs: % of ag applications returned incomplete, time to approve ag-use exemptions, and number of taxpayer assistance sessions delivered.

5. Field Inspections & Technology Adoption

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Objective: Prevent falling behind on inspections.

3-Year Goals:

- Complete aerial imagery rollout for change detection.
- Reduce field inspection backlog by 30%.
- Continue to train all field staff in GIS integration.

5-Year Goals:

- Achieve real-time integration of aerial data with CAMA.
- Maintain compliance with the 3-year inspection cycle for 100% of parcels.

KPIs: % parcels inspected annually, backlog count, aerial imagery utilization rate, and compliance with Comptroller inspection cycle.

6. Internal CAMA Review Committee and Technology

(page 29 of 34)

Objective: Ensure FBCAD is on the best-fit platform.

3-Year Goals:

- Form committee and complete CAMA system evaluation study.
- Pilot test new CAMA modules (valuation, reporting, appeals tracking).
- Create a Technology Review Committee to examine vendors and proposals to determine which should be pursued.
- Create an AI Governance Committee to identify internal leverage points and potential solutions to improve operational efficiencies and customer services.
- Create an AI Policy to establish guidelines for the ethical and responsible use of Artificial Intelligence (AI) technologies in District operations.

5-Year Goals:

- Make a decision regarding CAMA upgrade or replacement
- Integrate seamless reporting and analytics dashboards.
- Reduce manual reporting needs by 50%.

KPIs: Committee deliverables met, reporting turnaround time, and user satisfaction survey of CAMA usability.

7. Workforce Planning & Retention

(page 30 of 34)

Objective: Plan staffing to meet deadlines and service expectations.

Annually:

- Conduct a Consumer Price Index (CPI) study to account for inflationary trends and align workforce needs with projected population growth.

2-Year Goals:

- Conduct Metro Salary Survey comparison and align compensation benchmarks.

3-Year Goals:

- Update succession plans for leadership roles.
- Establish exit interview trend analysis reports to identify retention risks.
- Establish a Benefits Review Committee to make recommendations to the BOD regarding new and/or expanded benefits (e.g., 457, 403(b), reimbursements).

5-Year Goals:

- Maintain turnover below 10% annually.
- Position FBCAD as an employer of choice with strong career pathways.
- Create a long-term personnel/staffing plan (e.g., FTEs, consultants).

KPIs: Turnover rate, time-to-hire, exit interview trend patterns, % deadlines met, CPI trends.

8. Budget & Financial Stewardship

(page 31 of 34)

Objective: Align budget with strategic goals per GFOA standards.

3-Year Goals:

- Tie departmental budgets to strategic goals in annual presentations.
- Publish budget-to-goal alignment reports for board review.
- Expand cost allocation transparency to taxing units.
- Establish a Financial Strategic Plan based on GASB standards.
- Review existing BOD Financial Policies to determine and adopt updates, as needed and identified.

5-Year Goals:

- Receive GFOA award/recognition for excellence in budget alignment.
- Maintain annual audit ratings of “clean/unqualified”.
- Pursue Comptroller of Public Accounts (TX) financial transparency status/designation.
- Establish long-term “reserve” program and plan (Meet District Needs First).

KPIs: % budget tied to goals, audit results, and taxing unit satisfaction scores.

9. Appeals Administration Modernization

(page 32 of 34)

Objective: Streamline protests and roll corrections.

3-Year Goals:

- Continue to utilize technology to reduce manual processes.
- Implement a procedure that will streamline and standardize appeal evidence packet generation for appraisal teams.
- Establish a district-wide process that will ensure appeal-related evidence is uniformly provided to appellants.
- Adopt a procedure that will ensure appraisal teams are trained to handle previous year corrections during peak appeal season.

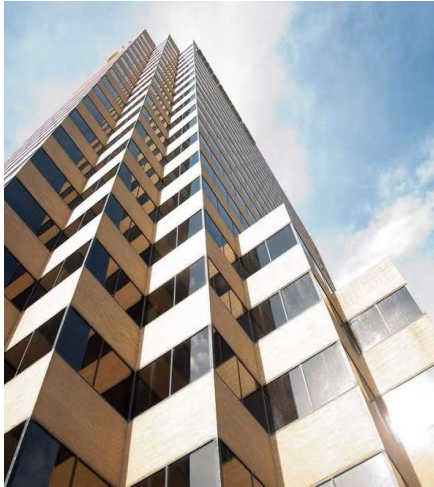
5-Year Goals:

- Achieve fully automated appeal evidence generation for all property types.
- Cut average appeal resolution time by 30%.
- Reduce appraiser review time of properties under appeal by 20%.
- Implement a higher level of quality control, reducing the number of roll corrections by 30%.

KPIs: Protest cycle duration, % digital vs paper appeals, staff hours per protest, taxpayer satisfaction with appeal process.

Summary Milestones

(page 33 of 34)



2026–2028

3-Year Milestones

- Workforce Planning and Retention
- CAMA Review Committee established and reporting.
- Online exemption tracking is live.
- Aerial imagery fully integrated.
- Quarterly KPI reports tied to evaluations.
- Budget alignment reports published.



2029–2030

5-Year Milestones

- Establish a “reserve” program and plan.
- Fully automated protest/appeals system.
- Recognition from GFOA and IAAO.
- Statewide model for taxpayer education.
- CAD-wide turnover under 10% with succession pipeline in place.
- Compliance with all state mandates

Fort Bend Central Appraisal District

(page 34 of 34)



Fort Bend CAD is a strong, trusted, and forward-looking organization. It meets every mandate, invests in people and technology, which positions the District to serve the community with integrity, accuracy, and excellence well into the future.

Organizational Plans and Policies

Reappraisal Plan

Financial Policies

Policies and Procedures

Budget Phases

Accounting System

Basis for Accounting

Property Taxes in the State of Texas

Reappraisal Plan **(2025-2026)**

Executive Summary

The county of Fort Bend continues to be one of the fastest growing counties in Texas and nationwide. The latest US Census Bureau report, published in March 2024, lists Fort Bend as the county with the 7th highest net population gain year-over-year. 8 of the top 10 counties on that list were all in Texas which included some regional neighbors, Harris and Montgomery counties. Long considered a commuter county feeding the Houston metroplex, Fort Bend is transforming into a commercial hub in its own right with major employers like Texas Instruments and Schlumberger. People are flocking to Texas and Fort Bend which is creating greater and greater demand for real estate in our area. The appraisal district continues to see signs of a strong housing market. Although the frenzied buying through the Covid era seems to have subsided, values continue to trend upward. The 3-year delta in new construction shows a negative trend; however, numbers of new homes added to the appraisal roll has dropped to the pre-Covid average, which at the time, was record setting. Inventory is also creeping up to pre-Covid levels, but at around 3.7 months at the time of this summary, it's still very much a seller's market.

We continue to see new developments pop up in previously rural areas. Cities to the north and east of the county, like Sugar Land, Missouri City, and Katy are reaching the limits of their buildable area forcing development further south and west. Construction of several large master-planned communities are underway along with the ambitious, master-planned city of Austin Point. Although the relocation of the Fluor Corporation from Sugar Land to Houston seemed like a negative for the area, the complex is being redeveloped into a mixed use, waterfront destination that promises a tasteful blend of residential spaces, restaurants, shopping, a 4- star hotel, a large exhibition center, and acres of green space.

As work habits evolve in the post-Covid world, uncertainty around certain property types has increased. In particular, commercial office space has remained flat as more employers shift to hybrid and remote work. Given these shifting attitudes, it's difficult to forecast how businesses will transact in these spaces. Although retail has performed well in the short term, the shifting habits of consumers tending more to online purchases, places traditional brick & mortar stores in a more precarious position. While some categories are showing signs of weakness, others like multi-family, warehouses, and medical office space, are strengthening. Commercial property performance is segment specific, but the overall trends are still positive.

Looking forward, the Fort Bend Central Appraisal District (FBCAD) will reappraise all taxable property in the district each year. In order for FBCAD appraisals to continue to accurately reflect the changes in the local real estate market over the next two years, an annual reappraisal cycle will best serve to smooth out the potential unpredictability in the market. The decision to reappraise each year covered by this plan will allow the district the flexibility to evaluate current market data, implement changing building costs, delineate neighborhood and economic

boundaries, and calibrate mass appraisal models. FBCAD will continue to mail appraisal notices to all property owners every year. The Board of Directors (BOD) believes this policy encourages transparency in and public awareness of the property tax system. The appraisal district will continue to evaluate its processes and valuation methodologies to ensure values are accurate and equitable. This cycle will include, for the first time, pilot projects exploring the use of artificial intelligence and machine learning. These rapidly developing technologies promise to radically improve the time and effort required to value the over 400k properties FBCAD is responsible for. Accordingly, we will review data and applicable information to determine if it is fortuitous to incorporate these new technologies. In the event such tools are used, a property's value will be reconciled in accordance with generally accepted appraisal practices, as appropriate.

Reappraisal Plan Overview

The Fort Bend Central Appraisal District (District) has prepared and published this Biennial Reappraisal Plan to provide the Property Tax Division of the Texas Comptroller of Public Accounts, the taxing jurisdictions in Fort Bend County, as well as property owners and any interested party with a comprehensive description of the District's responsibilities and activities required by law.

Prior to 1979 Texas residents were facing a chronic and growing problem of inequitable and unfair taxation. The Texas Constitution required property owners to pay property taxes, with the exception of government, schools, non-profits, and other properties exempted by federal law; however, each taxing agency had its own independent tax office, with each following its own standards and local practices. It was common to have properties appraised at different values with no uniformity between taxing entities.

In 1979 the 66th Texas Legislature passed Senate Bill 621 which required that a centralized agency be established in each county for the purpose of appraising property for ad valorem taxation purposes. These agencies, called Central Appraisal Districts consolidated the appraisal function of all taxing units into one office in each county and were organized to ensure that property taxation was fair, equitable, and accurate.

The District is a political subdivision of the State of Texas and was created on January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the District. Where applicable, the District also complies with the Government Code, Local Government Code, Occupations Code, and other bodies of law. Recent legislative changes have upgraded the Board of Directors from a 6-member board to a 9-member board. Previously a non-voting member, the Fort Bend County Assessor/Collector now serves as a full voting member. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the District.

The District appraises all property in the county, unless considered exempt by state or federal statute. Individual taxing units use those values to calculate tax liabilities in their jurisdiction. Each

appraisal district is headed by a chief appraiser who manages staff, prepares budgets, administers applications for exemptions, and oversees the day-to-day operations of the office. The Texas Property Tax Code prescribes appraisal standards and appeal procedures and ensures regular review of each appraisal District by the Property Tax Assistance Division of the Texas

Comptroller of Public Accounts. The Comptroller’s office is also engaged in the setting of rules that apply to the property tax system in Texas. The District endeavors to function as accurately, fairly, and efficiently as possible. The Texas Comptroller's Property Tax Assistance Division (PTAD) conducts a performance audit of our appraisal efforts, to determine accuracy and equity. PTAD also conducts a biennial review of the operations, practices, and procedures of the organization. To ensure that the District remains financially responsible and sound, independent auditors conduct financial audits yearly.

The District appraises all of the property within Fort Bend County. The county covers an area of approximately 873 square miles. As of May 2024, approximately 415,000 accounts were located in Fort Bend County. The District is responsible for local property tax appraisal and exemptions administration for approximately 263 jurisdictions or taxing units in the county. A list of these jurisdictions are located in Appendix A in the location for the Reappraisal plan in the District’s website.

Financial Policies

Accounting Basis

The District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single government program. Like most governments, special-purpose governments present two types of financial statements: (1) government-wide financial statements and (2) fund financial statements.

The government-wide financial statements report information on all of the activities of the Fort Bend Central Appraisal District (“Appraisal District” or “District”). Governmental activities generally are financed through charges for services and intergovernmental revenues. A statement of activities reflects the revenues and expenses of the District. The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

Fund financial statements provide information about the District’s governmental funds. The emphasis of fund financial statements is directed to specific activities of the District. The District reports the general fund as a major governmental fund. It is the District’s primary operating fund. Other funds may be considered as part of the District, such as Capital, Internal Service, or Proprietary.

The fund is used to account for the acquisition and use of the District’s expendable financial resources and the related liabilities. The measurement focus is based on the determination of changes in financial position rather than upon net income determination. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available and expenditures are recorded when the related fund liability is incurred.

The Statement of Activities presents information showing how the District’s net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the financials into two classes of activities:

1. Governmental Activities – Most of the District services are reported here, including appraisal, administration, and technology services.
2. Business-Type Activities – Services involving a fee for those services are reported here.

The government-wide financial statements can be found after the MD&A. Government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. There are two categories of funds which are governmental and proprietary: 1) Governmental funds, which are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; and 2) Proprietary funds which are used to report the same functions presented as business-type activities in the government-wide financial statements. The District's General Fund is considered a governmental fund. In addition, a Capital Fund (i.e. reserve fund, replacement fund or capital project fund) is also considered a governmental fund.

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements.

Internal Controls

To provide a reasonable basis for making its representations, the District's management team has established a comprehensive internal control framework. This framework is designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that accounting transactions are executed in accordance with management's authorization and properly recorded so that the financial statements can be prepared in conformity with generally accepted accounting principles (GAAP). The objective of the internal control framework is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. The design and operation of internal controls also ensures that all funds are expended in compliance with applicable laws and regulations.

Policies & Procedures

Framework

The Fort Bend Central Appraisal District (the District) financial policies compiled below encompass the basic framework for the overall financial management of the District. These policies assist the Board of Directors and management with decision-making and provide guidelines for evaluating both the current and long-range financial activities. They are reviewed annually in conjunction with the budgetary process to verify continued applicability and benefit to the district.

The primary objectives of the policies are to provide accountability for cost-effective stewardship of taxpayers' funds through fairly presented financial statements supported by full disclosures.

Revenue Policy

1. Revenue Recognition - Revenues shall be recorded on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available.
2. Regular Deposits - In accordance with this finance policy, the district shall require frequent deposits of receipts of not less than every 2-3 days. Any funds not immediately deposited shall be appropriately safeguarded in a secured location in the Finance Department.
3. Monitoring Revenue - District finance staff shall monitor revenues as billed and collected and shall report to the Board of Directors no less than quarterly on any past due or uncollectible amounts.
4. Authority - The Chief Appraiser or Chief Appraiser's delegate shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures, including internal controls, for the billing, recording, and reporting of all revenues of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any changes to revenue procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

Cash Disbursement Policy

1. Centralized Purchasing- The District will operate under a centralized purchasing concept. In a centralized purchasing system, all purchases are initially managed and handled by a department. This means that a departmental employee submits a purchase request which is then reviewed by the appropriate departmental personnel (i.e. department head) and approved through a purchasing process (i.e. workflow through the Finance Department).
2. Payments- Local governments and state agencies are required to pay all bills owed within 30 calendar days per the Texas Prompt Payment Act under Chapter 2251. This law stipulates that for any contract executed after August 31, 1987, payment is due by the 30th calendar day after the latest of the following: 1) the day the agency received the

goods; 2) the day the services were completed by the vendor for the agency; or 3) the day the agency received the invoice for the goods or services.

3. Monitoring- District finance staff shall monitor cash disbursements and report to the Board of Directors at each regularly scheduled meeting all purchases. Specific purchasing limitations are outlined in the cash disbursements section of this policy.
4. Authority- The Chief Appraiser or chief Appraiser's delegate shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures including internal controls, for the requisitioning, purchasing and cash disbursement functions of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any change to cash disbursement procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

Operating Budget Policy

1. Planning: The District will prepare an operating budget annually.
2. Performance Measures: The District will integrate departmental performance measures and productivity indicators into its budgetary process whenever feasible.
3. Periodic Reporting: The Chief Appraiser or Chief Appraiser's delegate, shall present budget-to-actual financial reports to the Board of Directors at each board meeting.
4. Balanced Budget: The District shall submit a balanced budget wherein budgeted expenditures shall equal budgeted jurisdiction appraisal revenues. Other non-appraisal revenues such as investment income can increase the budget beyond anticipated revenues.

Asset Management and Capital Improvement Policy

1. Planning for Operational and Maintenance Costs: The District shall utilize an equipment replacement schedule to plan major operational and maintenance asset acquisitions on a systematic, comprehensive, and entity-wide basis.
2. Asset Condition: The District will maintain all assets at a level adequate to comply with all regulatory requirements and to minimize future replacement and maintenance costs.
3. Planning: The District will annually update a five-year Capital Improvement Program (CIP), identifying and describing each capital project along with the estimated cost.
4. Capitalization: The District will capitalize all asset costs which are \$10,000 or more and whose useful life is more than one year.
5. Reporting: The District will provide reports of asset additions to the Board of Directors no less than annually.

Cash Management and Investment Policy

1. **Written Policy:** The District's Investment Policy must be written and in compliance with all applicable state and local laws. The Policy must be reviewed on an annual basis by the Board of Directors and approved through a resolution.
2. **Objectives:** The primary objectives of investment activities, in priority order, shall be preservation of principal, liquidity, and yield.
3. **Periodic Reporting:** The District shall provide quarterly investment reports to the Board of Directors.
4. **Bank Depository Services:** The District shall prepare a Request for Proposal (RFP) for bank depository services every 2 years, with the option to extend a depository contract for one additional two-year period.

Accounting Policy

1. **Authority for Accounting Procedures:** The District will establish and maintain the accounting system according to Generally Accepted Accounting Principles (GAAP) and all applicable state and local laws.
2. **Annual Audit:** An annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, and a management letter indicating any suggestions for improvement or areas of concern.
3. **Transparency:** Full disclosure will be provided in the financial statements.
4. **Financial Report:** The District shall prepare an annual comprehensive financial report (ACFR) upon completion of the financial audit, which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.

Fund Balance Policy

1. Source of Resources: There shall be deposited, into the general fund, a capital reserve fund, an internal service fund, or any other designated fund contributions from the general fund in amounts determined by the District Board of Directors.
2. Operation of Fund: The budget submission for each year may include a recommendation for a general fund contribution or transfer to a capital reserve fund, internal service fund, or any established fund.
3. Fund Manager: The Chief Appraiser or Chief Appraiser's delegate shall administer all general fund reserve funds within the financial management system and shall serve as the reserve fund manager.
4. Reporting: A report of available reserve fund balances shall be presented to the Board of Directors within 60 days after the fiscal year-end. Per GASB No. 54, all established reserves for the district will be treated as a committed fund balance and will be transferred to the designated fund(s) through approval by the District's Board of Directors.
5. Appropriation of Funds: The Chief Appraiser is authorized to transfer unencumbered balances from one budgeted account to another budgeted account. Notwithstanding anything in this section to the contrary, any expenditure from reserve funds requires prior approval of the Board.
6. Unobligated Funds: When there are unobligated funds left at the end of the Appraisal District's budget year, the Board may vote to move the funds into reserves, a capital fund or a replacement fund. These funds are considered obligated to be spent and are not required to be refunded or credited back to the taxing units.
7. Reserves Established: Fund reserves shall be established in accordance with Governmental Accounting Standards Board Financial Accounting Foundation (GASB) standards.
8. Accounting Procedures: A separate line-item account will be maintained for each of the account reserve funds. Any interest earned on the monies deposited in these accounts shall be recognized as income in the fund. Each fund will be designated by Board action according to the GASB standards.

The following are the definitions of each type of Fund Balance category:

- a. Committed Fund Balance – The Board of Directors is the District’s highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment shall be by a resolution approved by the District. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- b. Assigned Fund Balance – The Board of Directors has authorized the Chief Appraiser or Chief Appraiser’s delegate as the officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.
- c. Unassigned Fund Balance
General Fund – It is the goal of the District to achieve and maintain an unassigned fund balance of at least 5% to 10% of expenditures. If the unassigned fund balance falls below the goal or has a deficiency, the District may take action which includes the following:
 1. Deferral of capital equipment purchases
 2. Deferral of percentage annual funding to replacement funds
 3. Deferral of pay-as-you-go- capital improvements
 4. Expenditure reductions
 5. Deferral of certain positions
 6. Hiring freezes
 7. Use of volunteers
 8. Reduce work hours with subsequent reduction in pay
 9. Eliminate positions which may require laying off employees if there are no other vacant positions for which they may be qualified.

Debt Policy

In 2025, Legislation amended §6.051 to expressly authorize the financing of the purchase of real property or finance the construction of improvements necessary to establish and operate the Appraisal office.

Budget Process & Procedures

The District is provided strict guidelines on the budgeting process in the Texas Property Tax Code. This information can be found in Chapter 6.06 of the Texas Property Tax Code and in the appendix of this report. An overview of the budgeting process is provided below.

The District begins its annual budgeting process in November. The initial step is to review and discuss the Strategic Plan with the Board of Directors and plan for upcoming objectives.

The District shall prepare an annual budget for each of the established funds, with the primary focus on the General Fund. An annual budget kickoff meeting should be held in December to

discuss the Chief Appraiser's expectations, Strategic Plan objectives, budget calendar, and any specific budget instructions. Departments must submit their anticipated budget requests and data not later than January 15th. Discussions are then held between the Chief Appraiser and department management to discuss the departments' budget submittals for the upcoming fiscal year.

In February, the Board may hold a budget workshop with the Chief Appraiser and appraisal office management where the proposed budget may be reviewed and discussed in-depth.

The District staff will then update the budget and revise it to include any changes made at the meeting. The District must send the proposed budget to the presiding officer of each taxing unit before February 15th.

The District must then schedule a public hearing and send a notice of the public hearing to the presiding officer of each taxing unit no later than 10 days before the Board of Director's meeting where the proposed budget will be adopted. The Secretary of the Board must also post the notice of the public hearing in the District's designated county newspaper.

The District must hold a public hearing to adopt the proposed budget, make any amendments to the proposed budget, and approve the budget before May 15th. If governing bodies of a majority of the taxing units entitled to vote on the appointment of Board members adopt resolutions disapproving a budget and file them with the Secretary of the Board within 30 days after its adoption, the budget does not take effect, and the Board shall adopt a new budget within 30 days of the disapproval.

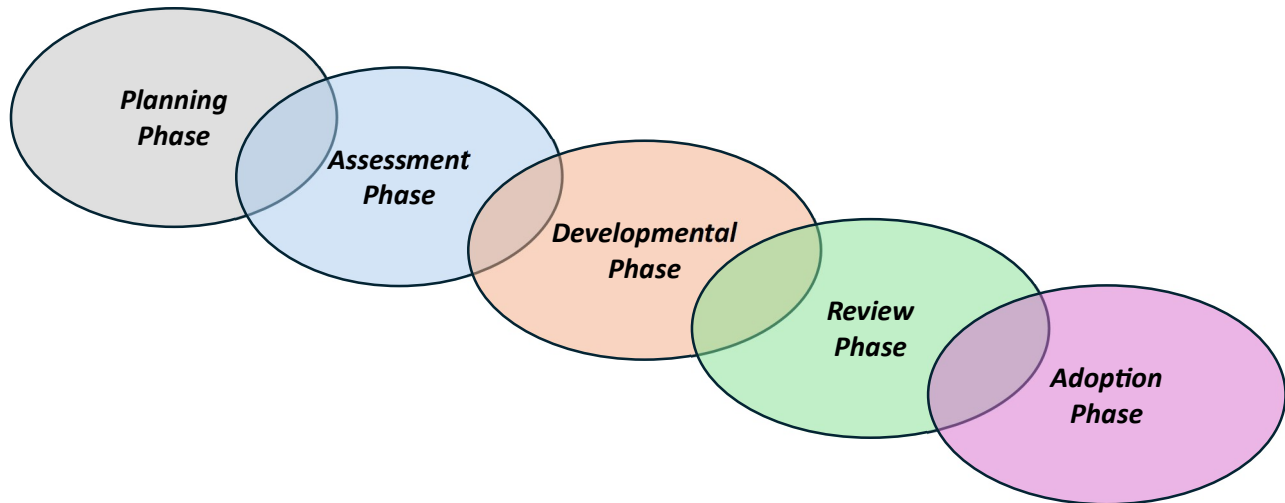
The Board may amend the approved budget at any time, but the Secretary of the Board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.

All budget amendments must be presented to the taxing units 30 days prior to the meeting where the Board is set to approve the amendment. Any budget amendment that increases or decreases the total budget changes the final amount due from the taxing unit. The Chief Appraiser can make departmental and line-item transfers without notifying the taxing units as long as the transfers do not increase the budgeted expenditures.

An increase in the revenue budget for items such as investment earnings and miscellaneous revenues shall not be used to increase the expenditure budget.

Departments can request budget transfers through the use of a budget transfer request form. The Chief Appraiser has the authority to approve or disapprove any departmental or line-item transfer requests. Budgeted line-item transfers do not change the final amount of the budget, but simply move budgeted funds from one department or line-item category to another. Departmental and budget line-item transfers do not require any additional funds from the taxing units, and they do not change the amount of any surplus that may be credited to the taxing units at year end.

Budget Phases



Planning Phase - This is the period of time to annually review the Strategic Plan which is to assist in the development of the District's long-term goals and keep in alignment with the Board's direction. Although there are other plans in place such as the Reappraisal Plan, the Strategic Plan was developed to be more specific about the overall vision and mission for the District. The Strategic Plan is designed to enhance the overall governance model of the District.

Assessment Phase - This phase consists of assessing our current financial conditions and determining the existing needs within the District, evaluating short and long range economic and financial forecasts. Community and other Appraisal District feedback is extremely important in helping to establish priorities and determine a means of accomplishing those objectives for the coming budget year(s). Recommendations from the Board of Directors are also reviewed.

Development Phase - The development phase begins with distribution of budget instructions to all departments. Departments begin the process of developing program budgets addressing program objectives, setting goals and prioritizing needs for each program. Short-term and long-term operating needs as well as capital outlay requests are determined during this phase.

Review Phase - This phase begins with the submission of budgets by each department. The Chief Appraiser begins reviewing departmental budgets and objectives to ensure that District's needs and Board's priorities are being met while maintaining the fiscal integrity of the District. The Chief Appraiser, Deputy Chief Appraisers, Chief Financial Officer, and the Chief Human Resource Officer meets with each department head to review their budget with the end result being the creation of a balanced budget the Chief Appraiser will submit to the Board for adoption.

Adoption Phase - A proposed budget is presented to the Board of Directors for initial approval. A workshop is held first with the Board to review the proposed budget prior to approval. A Board of Directors meeting is held to discussed and approve the proposed budget before February 15th. This preliminary budget is then submitted to the taxing units, no later than February 15th. A public hearing is then held and the adoption phase concludes with the adoption of the budget before

May 15th. The final budget is then submitted to the taxing units. The new year fiscal year begins September 1st.

Assessment Revenues

The Board of Directors shall have the power under the provisions of the state law to assess and collect an annual assessment fee for appraisal services with the county limits to the maximum provided by the constitution and laws of the State of Texas. The Board of Directors shall also have the power to collect other fees consistent with the laws of the State of Texas.

The amount in the final adopted budget shall be the determination of the amount of the assessment for the purposes of the District in the corresponding tax year; provided, however, that in no event shall such assessment exceed the legal limit provided by the constitution and laws of the State of Texas.

Balanced Budget

Article VII, Section 14 of the Code of Ordinance states the total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). There may be instances when the District plans to spend fund balances from previous years on one time or non-routine expenditures. The District considers the budget to be balanced in this case, contingent upon the funding from previous years being available.

Budget Management and Adjustments

The object of this policy is to establish guidelines and procedures necessary to effectively administer and control the annual budget, a financial plan of operation for the District and the provision of services to the citizens.

- In accordance with the Texas Code, estimated expenditures shall not exceed estimated revenues. The total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand).
- Responsibility is assigned to the Chief Appraiser who then delegates to each department head for maintaining expenditures within each object class account.
- Budget Transfers – Department heads are responsible for recommending transfers within their department. Approval from the Chief Appraiser or authorized designee is required to complete the process.
- Supplemental Appropriations – In the event that a supplemental appropriation is deemed necessary during the fiscal year, the Chief Appraiser is responsible for verifying the availability of funds. A budget ordinance is then sent to the Board of Directors for approval.
- Emergency Appropriations – the Board of Directors may approve emergency appropriations which may arise during the fiscal year by emergency, requiring only one reading in according to District policy.

This policy is necessary to enable a department to continue operations in times of emergency and change, yet still adhere to the budget requirements as outlined in the District charter.

Accounting System

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses one fund type and one account group.

GOVERNMENTAL FUNDS

Governmental-type activities include two fund types, which includes the General Fund and the Capital Projects Fund.

GENERAL FUND (Fund 100) - The General Fund is used to account for all financial transactions which are considered operational and not accounted for in another fund (if another fund existed). The principal source of revenues of the General Fund are appraisal assessments. Expenditures are for general administrative, legal, finance, human resources, appraisal services, shared services, communication and outreach, information technology, and Appraisal Review Board expenses.

Capital Projects Fund (Fund 500) – The Capital Projects Fund is used to account for the purchase and renovation of a new facility.

Basis for Accounting

ACCOUNT GROUPS

Expenditure transactions to acquire general fixed assets occur in the General Fund.

BASIS OF ACCOUNTING

Governmental Funds - The District's accounting records for general governmental operations use the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the services and/or goods are received, and the liabilities incurred.

BASIS OF BUDGETING

A budget is adopted for the general fund on a budget basis which differs from generally accepted accounting principles in that expenditures to be paid for out of prior years' surpluses are not budgeted. The operating budget was formally adopted by the Board of Directors ("the Board") at a public meeting prior to the start of the fiscal year in accordance with the Texas Property Tax Code Sections 6.06(a) and 6.06(b). The formally adopted budget may be legally amended by the Board with approval of the taxing entities in accordance with the Texas Property Tax Code Section 6.06(c). Budget transfers between expenditure line items require approval by the Board. Budgetary preparation and control is exercised at the fund level. Actual expenditures may not legally exceed appropriations at the fund level.

Governmental Funds Budgets - Presented using the current resource measurement focus and modified accrual basis of accounting. Revenue and governmental fund resources are recognized in the accounting period in which they become susceptible to accrual- when they become both measurable and available to finance current operating expenditures for the fiscal period.

Property Taxes in the State of Texas

Texas local units of government rely heavily on property tax to fund their operations. Statewide, more than 4,000 separate taxing jurisdictions impose a property tax. These include counties, school districts, cities, and special-purpose districts such as community colleges, hospitals, water and wastewater utilities, flood control, and emergency services.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy, and collect other taxes and fees that supplement their operations.

The Texas Constitution sets out five basic rules for property taxes ⁽²⁾:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value—the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “productivity values” for agricultural and timber land. This means that the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners’ courts, city councils, and special purpose district boards of directors, derive the tax rate by dividing the proposed tax levy by the taxable value of property, as provided by the appraisal district. Taxable value is a property’s appraised value minus all applicable exemptions, deductions, and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries.

The local government’s tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property ⁽¹⁾.

There are three main parts to the property tax system in Texas:

- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value. The members of the Appraisal Review Board are appointed by the local administrative judge.
- Local taxing units—city, county, school and special districts—decide how much money they will spend by adopting a budget. Next, the units set tax rates that will raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes that a person will pay.
- The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process.
- A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief. 2. After the May 15 protest deadline, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
- In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire and others.
- Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

1 Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Years 2018 and 2019, Issued December 2020

2 Texas Comptroller of Public Account – Texas Property Tax System

GENERAL FUND



Major Revenue Sources

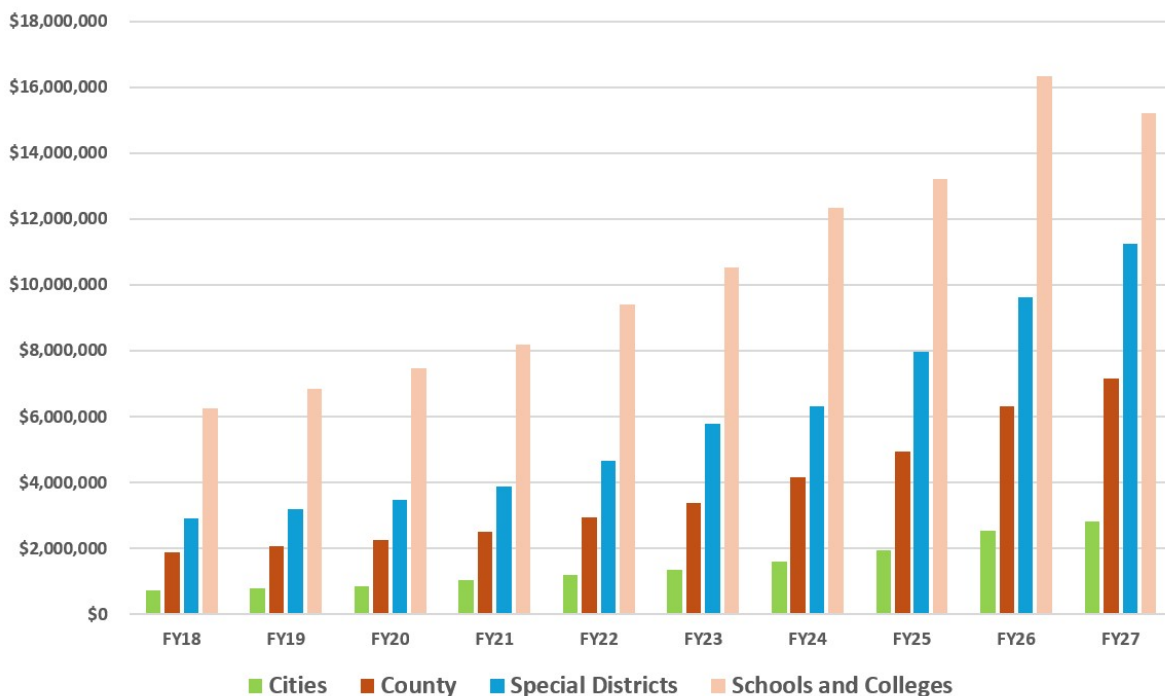
Appraisal Revenues

Appraisal Revenues represent 98% of the district’s revenues. They are derived from the property appraisals that are determined each year by a valuation completed on that property. The majority of the district’s valuations are done as mass appraisals using various methods such as the sales comparison approach, cost approach, and income approach.

There are 4 basic areas of appraisals which are residential, commercial, land, and business personal property. The sales comparison approach is used primarily for residential properties which is done on a mass appraisal system which utilizes sales data and trends. Commercial appraisals primarily use the income approach which takes into consideration revenues generated from the business.

In addition, the district performs appraisals of the various types of entities. These are cities, the county, special districts (i.e. municipal utility districts, levee improvement districts) and the various school districts. Below is a breakdown by these categories.

10-Year Appraisal Revenue History



The following chart also depicts the 10-year historical totals by appraisal revenue type. There are 4 main categories for appraisal revenues:

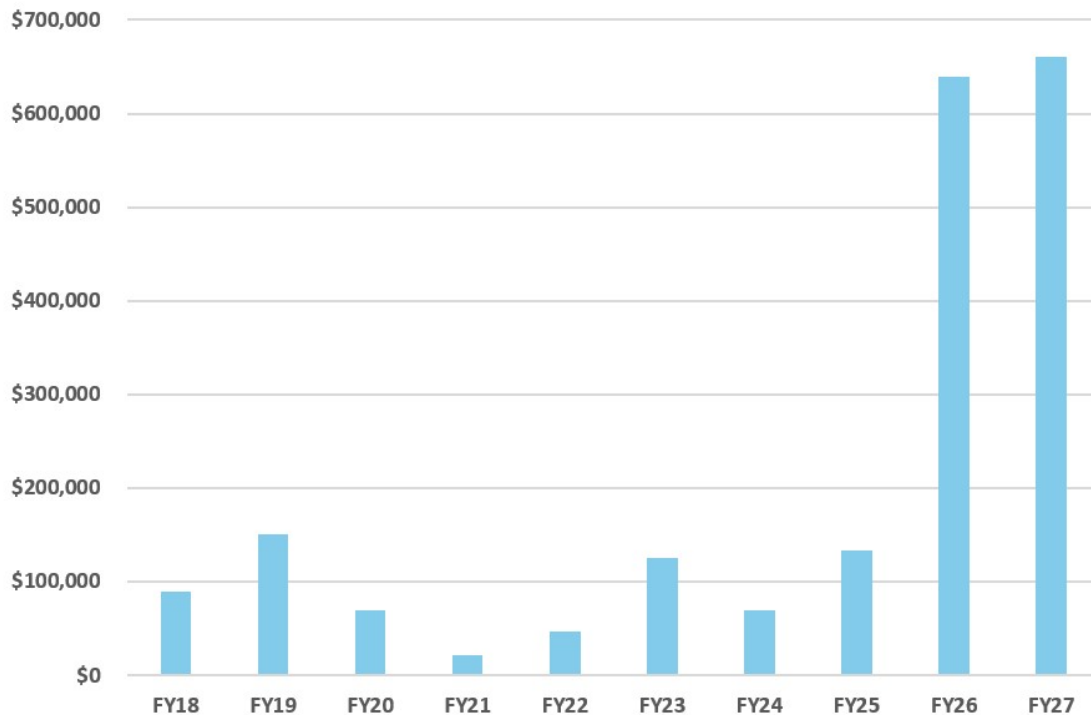
10-Year Appraisal Revenue by Type History

FY	Cities	County	Special Districts	Schools and Colleges	Total
FY18	\$714,335	\$1,887,859	\$2,917,505	\$6,254,756	\$11,774,455
FY19	782,527	2,068,079	3,196,015	6,851,462	12,898,083
FY20	853,754	2,256,321	3,486,926	7,475,101	14,072,102
FY21	1,053,068	2,519,721	3,873,841	8,174,663	15,621,292
FY22	1,202,247	2,945,807	4,669,695	9,416,507	18,234,256
FY23	1,361,472	3,366,251	5,779,353	10,532,881	21,039,957
FY24	1,597,226	4,172,807	6,308,719	12,338,171	24,416,923
FY25	1,956,314	4,954,578	7,969,046	13,199,909	28,079,847
FY26	2,527,832	6,304,767	9,619,823	16,331,934	34,784,356
FY27	\$2,805,320	\$7,159,503	\$11,240,854	\$15,217,261	\$36,422,938

Interest Income

Interest income represents a smaller portion of the district's revenues. This is primarily received from bank depository cash and investments, which are received on a monthly basis. Interest income is not included as part of the FY25 budget. During late FY25, the District updated its investment strategy for how funds are invested. This change increased the interest earnings significantly.

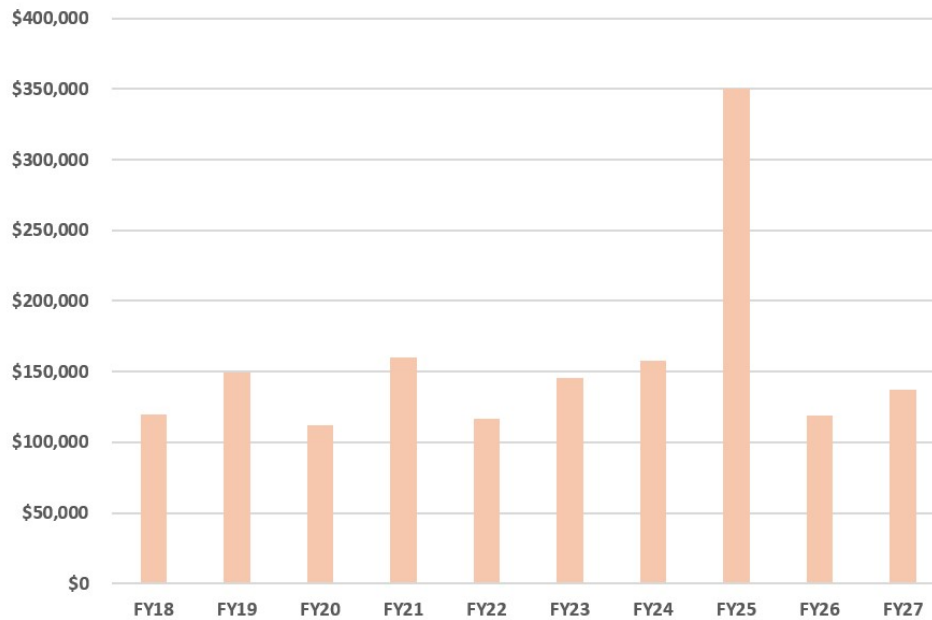
10-Year Interest Income History



Other Income

This type of revenue represents all other income such as certificates of value fees, copy fees, and any donations or other miniscule revenue. These revenues are received at the time of the request or need by the entities or collectors.

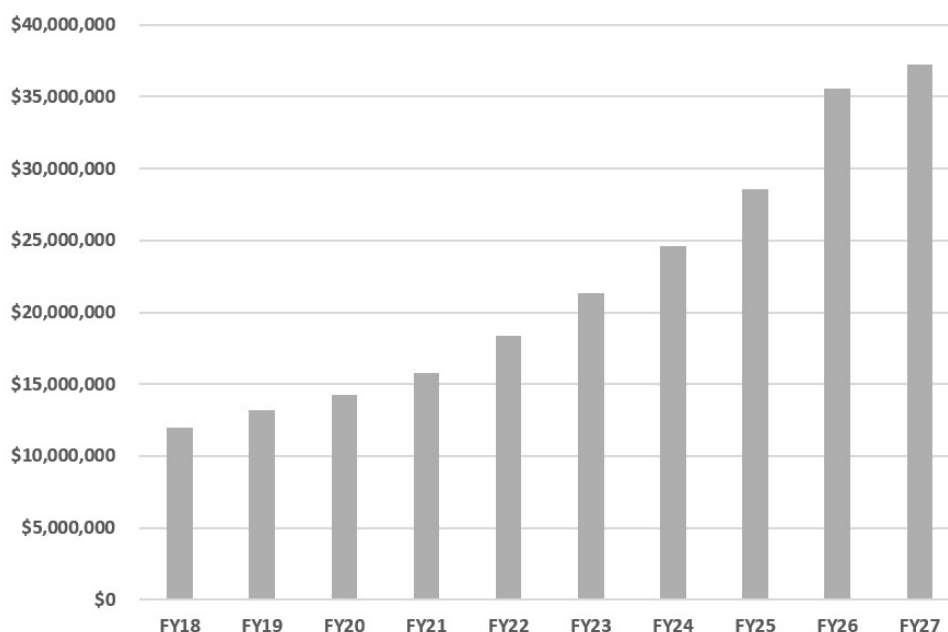
10-Year Other Income History



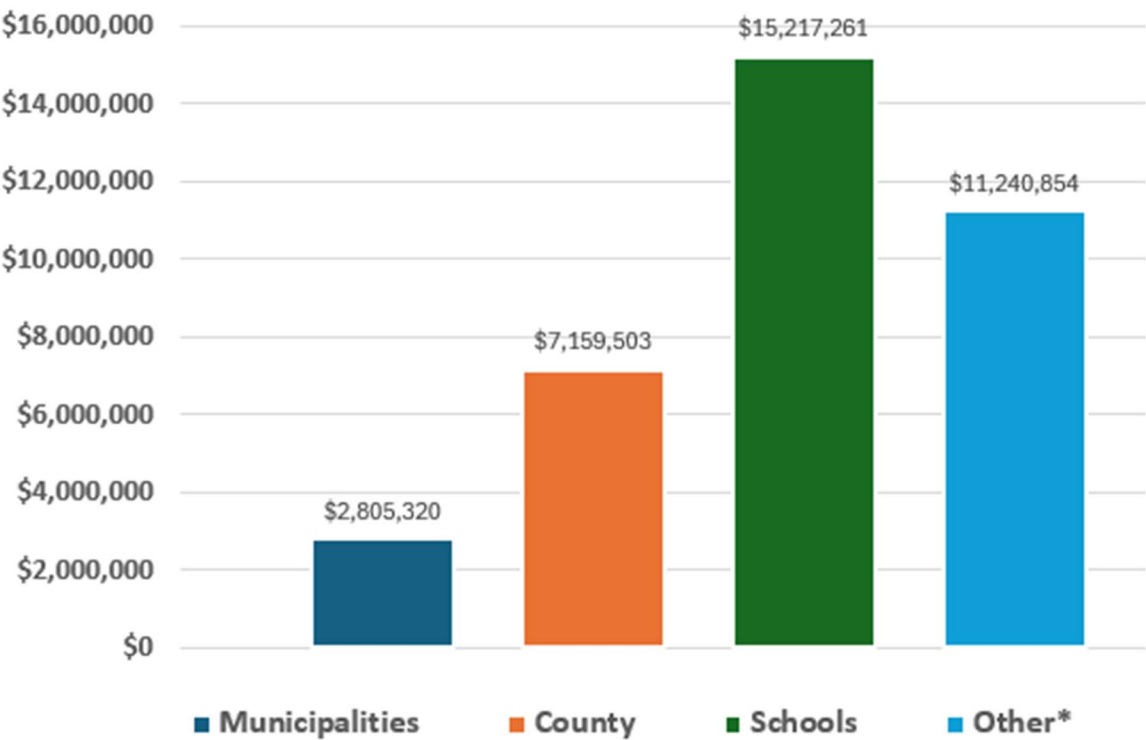
Total Revenue

Total revenues have increased over the past 10 years as a result of steady growth in Fort Bend County. The following is a total of all revenues during this time.

10-Year Total Income History

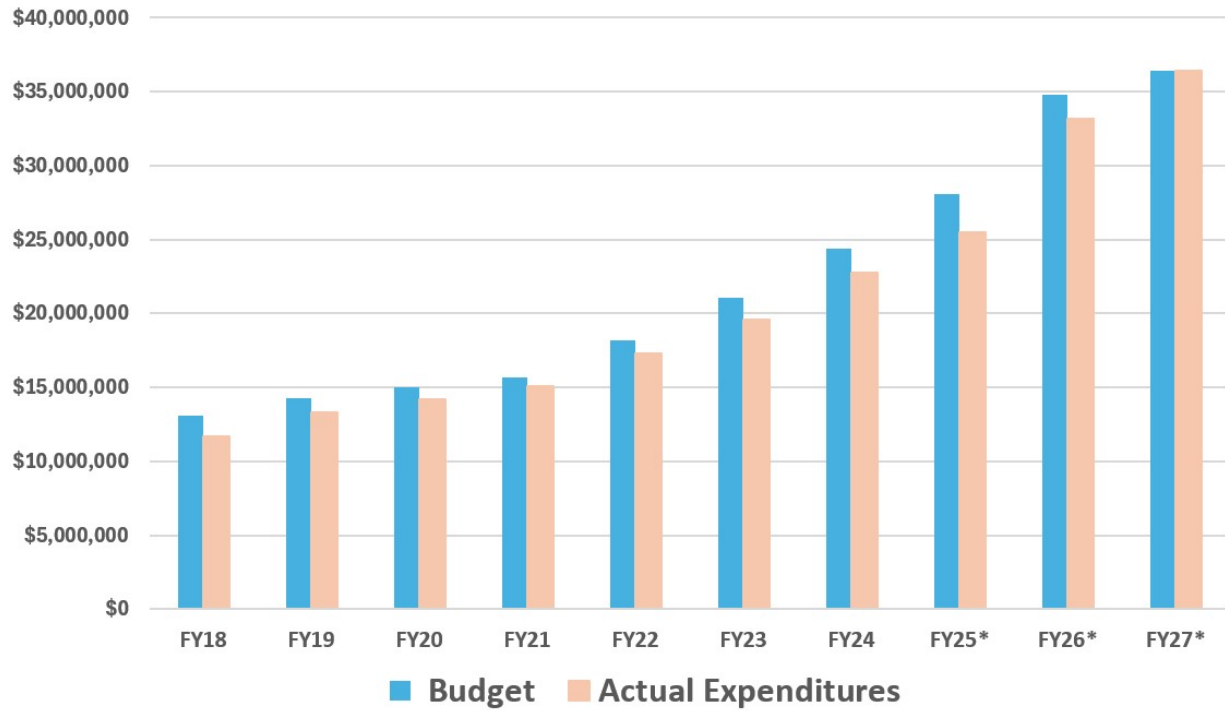


Budgeted Revenues – Appraisal Fees **FY27 - \$36,422,938**



Other Districts: Municipal Utility Districts (MUDs), Levee Improvement Districts (LIDs), Water Control Improvement Districts (WCIDs), Emergency Shelter Districts (ESDs), Municipal Management Districts (MMDs) and Redevelopment Districts.

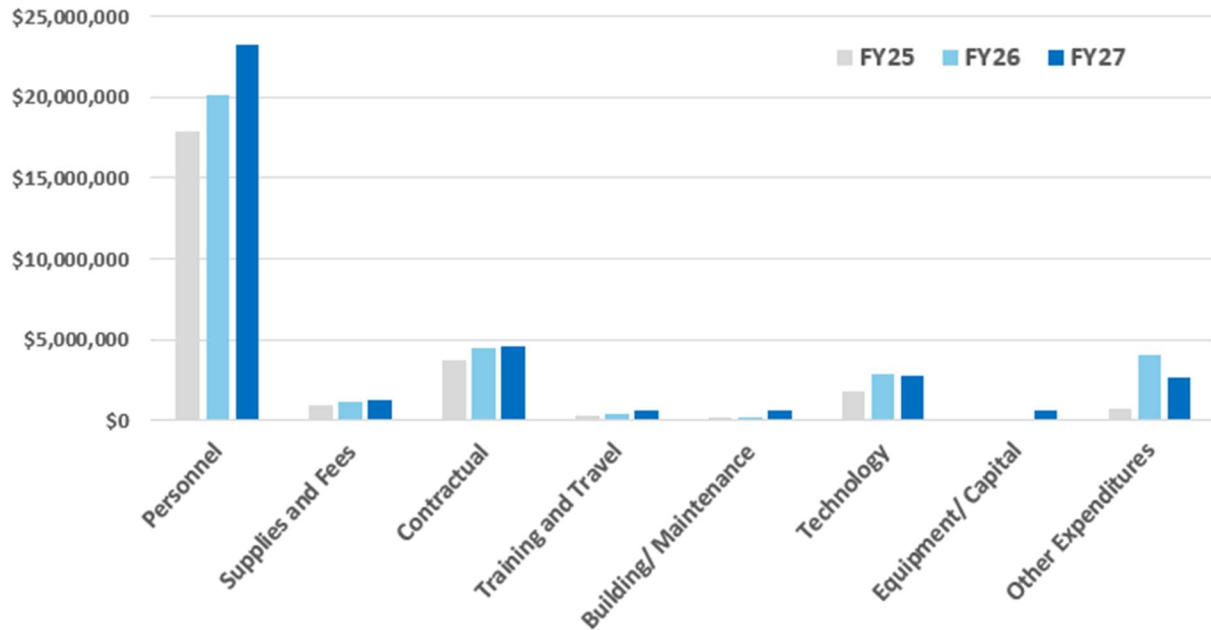
Budget-to-Actual Expenditures 10-Year Historical Totals



	Budget	Expenditures	Variance
FY18	\$13,082,283	\$11,669,683	\$1,412,600
FY19	\$14,259,935	\$13,305,002	\$954,933
FY20	\$15,033,735	\$14,200,709	\$833,026
FY21	\$15,652,972	\$15,066,464	\$586,508
FY22	\$18,194,846	\$17,314,078	\$880,768
FY23	\$21,063,859	\$19,589,874	\$1,473,985
FY24	\$24,416,922	\$22,728,924	\$1,687,998
FY25*	\$28,079,847	\$25,458,144	\$2,621,703
FY26*	\$34,784,356	\$33,154,861	\$1,629,495
FY27*	\$36,422,938	\$36,422,938	\$0

* Estimated

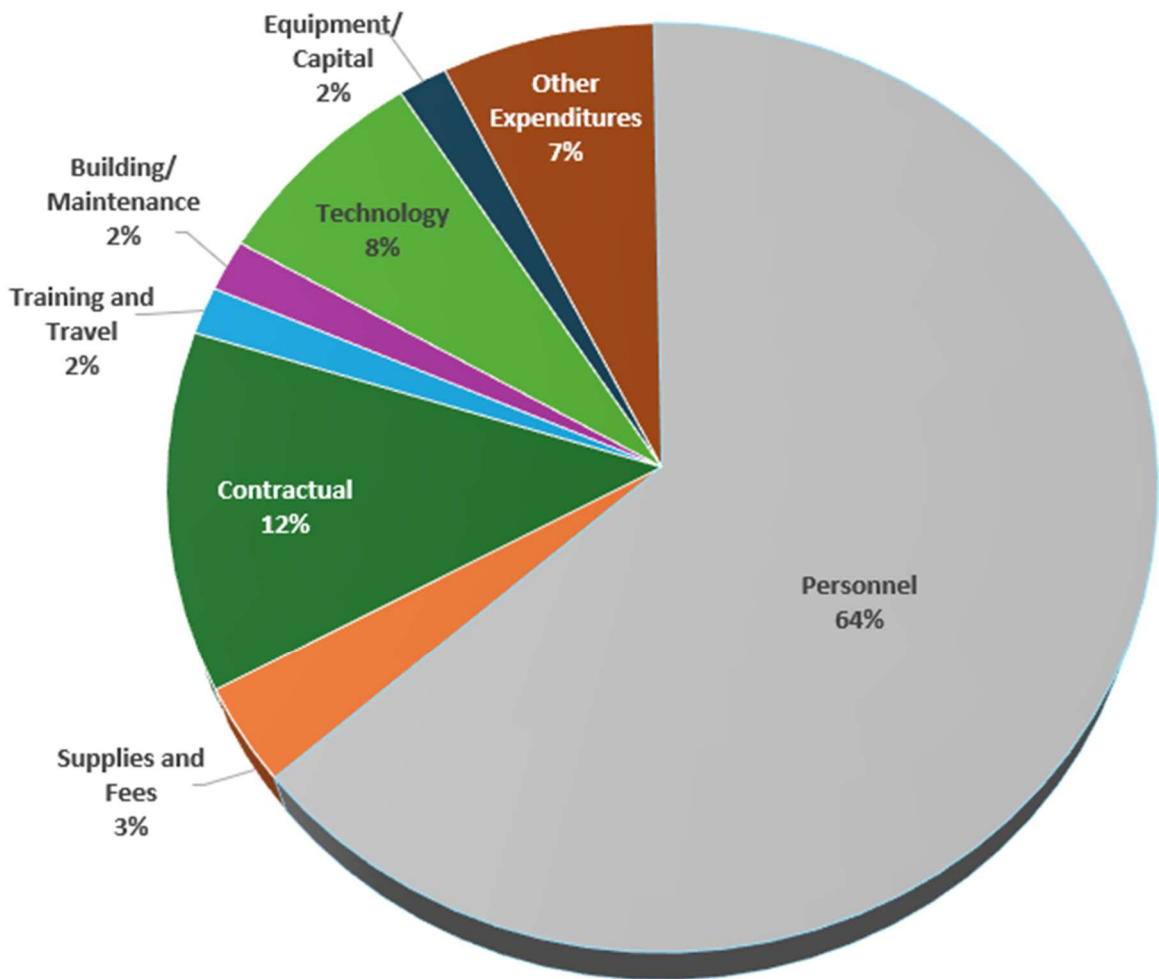
Expenditure Comparison by Category (FY25-FY27)



Other expenditures include office and field supplies, GIS data and software maintenance, copy expenses, mailing expenses, vehicle mileage, travel and training, and Board of Director expenses.

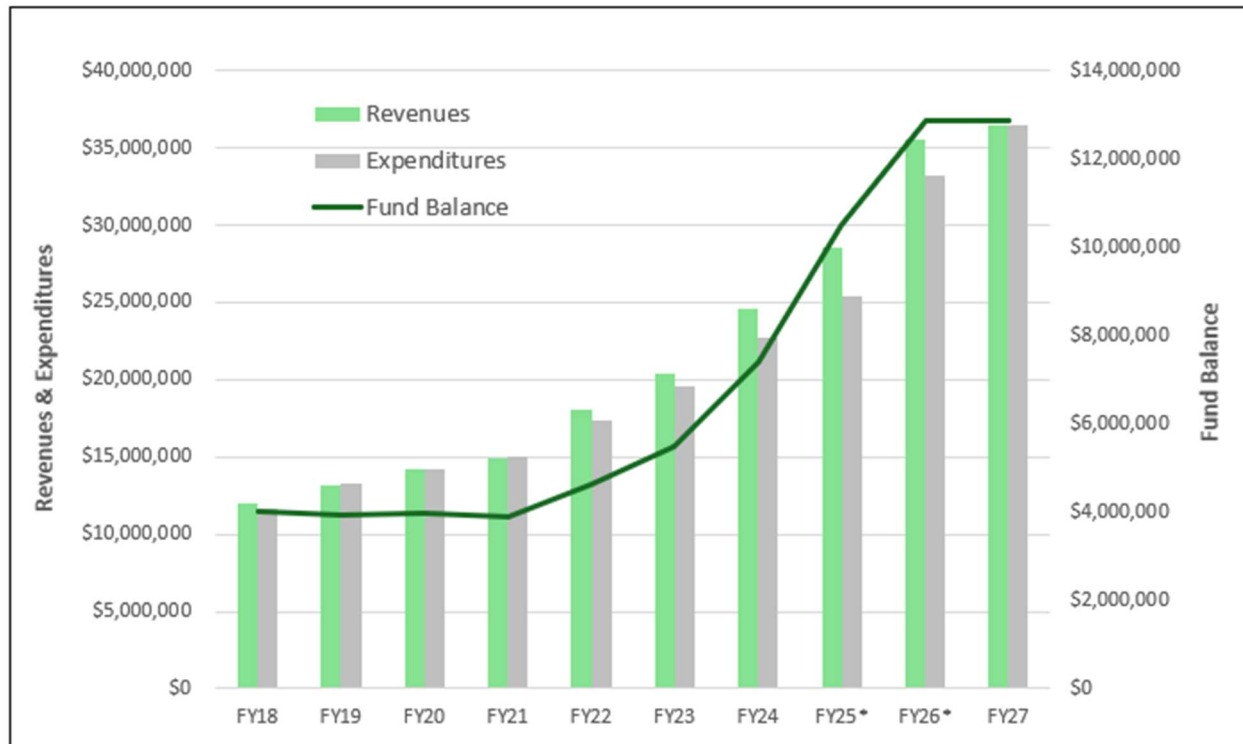
FY27 Expenditure Budget

Category Totals: \$36,422,938



Personnel	\$23,302,688
Supplies and Fees	1,266,150
Contractual	4,572,256
Training and Travel	608,606
Building/Maintenance	658,782
Technology	2,757,067
Equipment/Capital	612,500
Other Expenditures	2,644,889
Total	<u>\$36,422,938</u>

10-Year Historical Revenue, Expenditure and Fund Balance Totals



FY	Revenue	Expenditures	Fund Balance
FY18	\$11,983,547	\$11,669,683	\$4,032,920
FY19	13,198,917	13,305,002	3,926,835
FY20	14,253,506	14,200,709	3,979,632
FY21	14,969,553	15,066,464	3,882,721
FY22	18,061,255	17,314,078	4,629,898
FY23	20,430,076	19,589,874	5,470,100
FY24	24,643,642	22,728,924	7,384,818
FY25*	28,563,040	25,458,144	10,489,714
FY26*	35,542,734	33,154,861	12,877,587
FY27	\$36,422,938	\$36,422,938	\$12,877,587

* FY25 and FY26 are estimated.

{Note: During FY21, FY22 and FY23, appraisal revenues were adjusted downward as part of a refund to the taxing units for prior year unspent funds. This adjustment lowered fund balance for those fiscal years.)



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Departmental Budget Pages





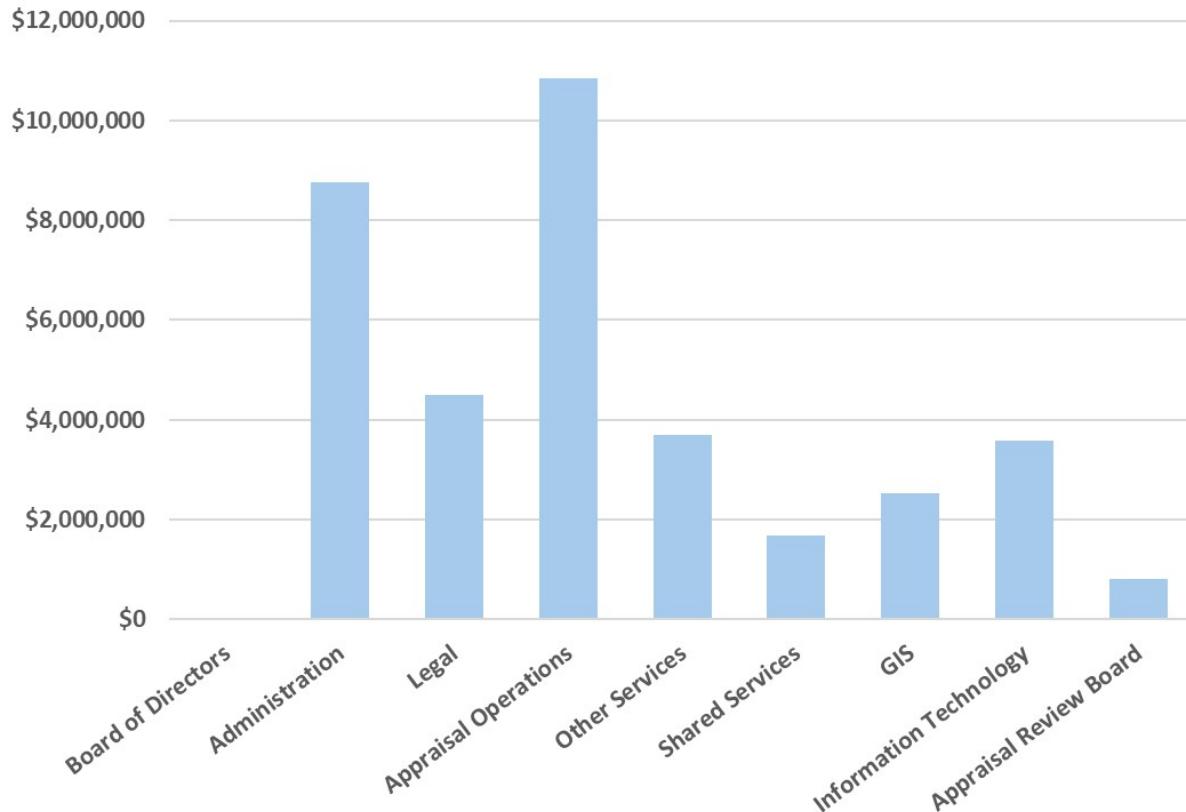
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Expenditure Totals by Department (FY25-FY27)

Dept #	Dept Name	FY25 Actual	FY26 Revised Budget	FY26 Estimated Expenditures	FY27 Adopted Budget
1000-01	Board of Directors	33,291	41,700	38,642	41,100
	Administration				
1500-02	Administration	3,280,876	7,949,485	7,943,050	6,693,078
1500-03	Finance	704,148	798,323	609,533	878,332
1500-04	Human Resources	533,296	776,494	799,789	1,179,517
	Total Administration	4,518,320	9,524,302	9,352,372	8,750,926
	Legal				
1700-10	Legal Administration	338,124	278,810	293,483	-
1700-11	Litigation	2,041,854	2,774,733	2,672,149	2,758,708
1700-12	Appeals	1,274,080	1,526,839	1,478,880	1,734,948
	Total Legal	3,654,058	4,580,382	4,444,512	4,493,656
	Appraisal Operations				
2000-20	Residential	3,600,584	4,196,330	3,945,140	4,417,040
2000-21	Commercial	1,887,381	2,048,382	2,022,355	2,257,117
2000-22	Business Personal Property	1,066,319	1,196,064	1,226,827	1,259,704
2000-23	Land	1,303,687	1,639,494	1,538,701	1,731,056
2000-24	Appraisal Operations	-	-	-	1,189,385
	Total Appraisal Operations	7,857,972	9,080,270	8,733,023	10,854,301
	Other Services				
2500-25	Communications & Outreach	1,195,806	1,399,442	1,321,253	1,495,397
2500-26	Property Records	1,667,839	1,940,466	1,865,303	2,208,298
	Total Other Services	2,863,645	3,339,908	3,186,556	3,703,695
3000-30	Shared Services	1,469,910	1,606,963	1,567,766	1,676,435
	Geographical Information Systems (GIS)				
3500-35	GIS Land Records	736,859	874,046	834,923	967,360
3500-36	GIS Development	989,738	1,164,461	1,165,321	1,555,263
	Total GIS	1,726,597	2,038,507	2,000,244	2,522,623
4000-40	Information Technology	2,439,787	3,610,469	2,938,111	3,577,150
7000-70	Appraisal Review Board	894,563	961,855	893,635	803,052
	Grand Total	25,458,144	34,784,356	33,154,861	36,422,938

FY27 Expenditure Budget – Department Totals

\$36,422,938



Dept #	Dept Name	FY25 Actual	FY26 Revised Budget	FY26 Estimated Expenditures	FY27 Adopted Budget
1000	Board of Directors	33,291	41,700	38,642	41,100
1500	Administration	4,518,320	9,524,302	9,352,372	8,750,926
1700	Legal	3,654,058	4,580,382	4,444,512	4,493,656
2000	Appraisal Operations	7,857,972	9,080,270	8,733,023	10,854,301
2500	Other Services	2,863,645	3,339,908	3,186,556	3,703,695
3000	Shared Services	1,469,910	1,606,963	1,567,766	1,676,435
3500	GIS	1,726,597	2,038,507	2,000,244	2,522,623
4000	Information Technology	2,439,787	3,610,469	2,938,111	3,577,150
7000	Appraisal Review Board	894,563	961,855	893,635	803,052
Grand Total		25,458,144	34,784,356	33,154,861	36,422,938

Board of Directors (100-1000-01)

Mission Statement

We are on a mission to redefine the meaning of Board of Directors for the departments we assist every day. We pledge to pursue success with unwavering commitment. Our values of accuracy and timely results guide us as we strive to uphold our integrity no matter the challenge. Through determination and dedication, we aim to achieve excellence inspiring ourselves and our community.

FY26 Accomplishments

- Any topics
- Any topics

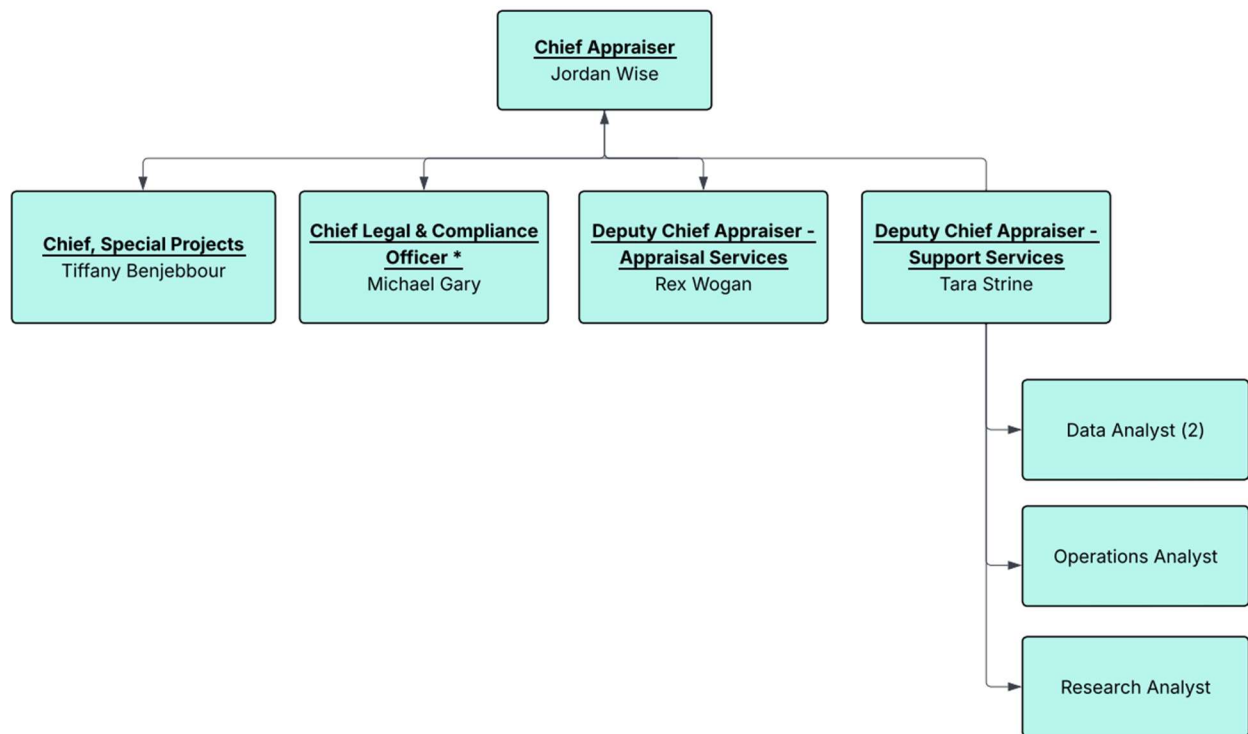
FY27 Goals & Objectives

- Provide an atmosphere that promotes professional development.
- Develop a team with high level production.
- Ensure all submissions are keyed accurately and timely.
- Focus on cross-training of all staff across all the divisions.
- Establish a greater level of quality control.

Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Meetings Held	12	12	12
Special Meeting Held	2	2	3
Agenda Items	200	250	300

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1000 - Board of Directors					
Division: 01 - Board of Directors					
Supplies and Fees					
100-1000-01-51500	Board of Director Expenses	8,380	3,600	5,500	8,000
Total Supplies and Fees		8,380	3,600	5,500	8,000
Contractual					
100-1000-01-52305	Liaison Officer	11,752	15,600	15,642	15,600
Total Contractual		11,752	15,600	15,642	15,600
Training and Travel					
100-1000-01-53000	Training & Conferences	13,160	17,500	12,500	17,500
Total Training and Travel		13,160	17,500	12,500	17,500
Technology					
100-1000-01-55050	New Software	-	5,000	5,000	-
Total Technology		-	5,000	5,000	-
Total Board of Directors		33,291	41,700	38,642	41,100

Administration (100-1500-02)



- The Chief Legal & Compliance Officer position was transferred from Legal Administration.

Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Chief Appraiser	E	1	1	\$150,000-\$350,000	\$95,434
Deputy Chief Appraiser – Appraisal Services	125	1	1	\$136,778-\$191,489	\$63,979
Deputy Chief Appraiser – Support Services	125	1	1	\$136,778-\$191,489	\$73,846
Chief Legal & Compliance Officer	125	0	1	\$136,778-\$191,489	\$60,635
Chief, Special Projects	122	1	1	\$108,579-\$152,010	\$49,608
Data Analyst	115	2	2	\$66,355-\$88,696	\$63,682
Operations Analyst	115	1	1	\$53,355-\$88,696	\$30,265
Research Analyst	115	1	1	\$53,355-\$88,696	\$57,904
Total		8	9		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Administration

Mission Statement

Dedicated to serve all of Fort Bend County through accurate and uniform property valuation and excellent customer service.

FY25 Accomplishments

- 2024 Top Workplace Award
- Pass 2024 SDPVS Study
- Positive town hall feedback
- Scored 99% on MAP review
- Successfully implemented complex legislative changes
- Certify Timely

FY26 Goals & Objectives

- 2025 Top Workplace Award
- 2025 Tyler Excellence Award Recipient
- Successful Assessment & Tax Pro cloud migration
- Positive town hall feedback
- Scored 100% on MAP review
- Successfully implemented complex legislative changes
- Certified Timely

Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Pass SDPVS – 6 School Districts	6	6	6
Pass MAP Review	Yes	Yes	Yes
Certified Appraisal Roll Timely	Yes	Yes	Yes
Employee Feedback Surveys Result ≥ 95%	96%	97%	100%

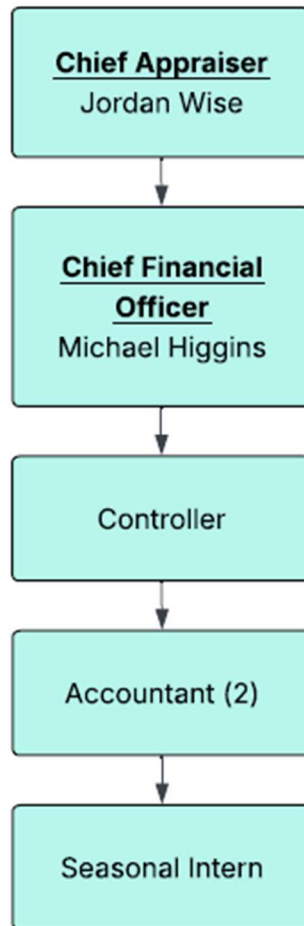
Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Reappraisal Plan	Every Even Year	Chief Appraiser/Department Heads
Certified Estimates	April 30	Deputy Chief Appraisers
Strategic Plan	November 15	Chief Appraiser/Dep Chief Appraisers
Annual Report	December 31	Deputy Chief Appraisers
Certification	July 20	Chief Appraiser

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1500 - Administration					
Division: 02 - Administration					
Personnel					
100-1500-02-50000	Salaries & Wages	1,048,043	1,219,039	1,417,779	1,493,209
100-1500-02-50075	Professional Development Pay	15,750	15,750	16,750	20,250
100-1500-02-50100	FICA Expense	14,677	17,904	20,829	22,786
100-1500-02-50120	Retirement Expense	159,216	194,699	217,109	262,797
100-1500-02-50125	Unemployment Expense	-	936	2,482	1,170
100-1500-02-50130	Health Insurance Expense	123,584	161,436	176,552	218,614
100-1500-02-50140	Worker's Comp Expense	-	1,247	1,723	2,127
100-1500-02-50150	Life Ins/LTD Expense/Vision	7,661	5,114	3,161	13,063
Total Personnel		1,368,930	1,616,125	1,856,385	2,034,015
Supplies and Fees					
100-1500-02-51000	Office Expense	12,698	400	7,180	15,000
100-1500-02-51300	Copy Expense	7,653	32,365	12,338	32,365
100-1500-02-51400	Postage/Mailing Expense	383,989	547,545	543,147	486,445
100-1500-02-51427	Licensing	8,582	7,075	7,143	7,075
100-1500-02-51466	Publications	25,004	42,250	23,410	51,875
100-1500-02-51470	Printing & Notices	95,940	284,304	268,236	233,399
100-1500-02-51490	Office Furniture & Fixtures	62,989	25,300	7,355	-
100-1500-02-51499	District Memberships	19,424	20,825	23,133	20,825
Total Supplies and Fees		616,279	960,064	891,942	846,984
Contractual					
100-1500-02-52225	Security Services	93,169	103,000	99,726	131,732
100-1500-02-52280	Other Professional Fees	33,499	92,000	6,229	10,500
100-1500-02-52282	Registration Fees	213	-	-	-
100-1500-02-52350	Industrial & Mineral Properties	125,000	130,000	130,000	140,000
100-1500-02-52360	Building/Equipment Lease	115,424	126,100	124,612	72,250
Total Contractual		367,305	451,100	360,567	354,482
Training and Travel					
100-1500-02-53000	Training & Conferences	52,830	84,465	74,068	72,778
100-1500-02-53300	Mileage	1,499	2,000	737	2,000
Total Training and Travel		54,328	86,465	74,805	74,778
Building/Maintenance					
100-1500-02-54060	Shredding & Recycling	9,210	13,200	8,997	13,200
100-1500-02-54065	Cleaning & Paper Supplies	1,614	8,800	3,183	15,000
100-1500-02-54100	Building Maintenance/Custodial	71,281	66,444	59,076	300,000
100-1500-02-54200	Utilities (Elec, Gas, Water)	52,493	64,320	61,867	258,500
Total Building/Maintenance		134,598	152,764	133,123	586,700
Technology					
100-1500-02-55050	New Software	34,540	150,000	120,000	-
100-1500-02-55100	Software Maintenance/Subscriptions	158,975	427,350	427,350	67,350
100-1500-02-55110	Software Enhancements	5,280	150,000	150,000	150,000
100-1500-02-55120	Software Training	8,400	7,200	5,500	-
Total Technology		207,196	734,550	702,850	217,350
Other Expenditures					
100-1500-02-70000	Principle	391,145	313,431	397,750	1,225,286

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1500 - Administration					
Division: 02 - Administration					
100-1500-02-70100	Interest	41,095	134,986	25,629	1,353,483
100-1500-02-75000	Election Expenses	-	500,000	500,000	-
100-1500-02-75005	New Facility Holding Costs	100,000	3,000,000	3,000,000	-
Total Other Expenditures		532,240	3,948,417	3,923,379	2,578,769
Total Administration		3,280,876	7,949,485	7,943,050	6,693,078

Finance (100-1500-03)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Chief Financial Officer	124	1	1	\$156,646-\$177,305	\$56,163
Controller	118	1	1	\$79,809-\$111,732	\$32,782
Accountant	112	2	2	\$51,716-\$72,403	\$37,840
Seasonal Intern (.5 each)		.5	.5	N/A	\$0
Total		4.5	4.5		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Finance

Mission Statement

The Finance Division's mission is to efficiently and effectively support the overall goals and objectives of the FBCAD by providing high-quality administrative services. We strive to enhance operational excellence, promote a positive work environment, and foster productivity through streamlined processes, innovative solutions, and exceptional customer service. With integrity, professionalism, and dedication, we aim to be trusted partners in facilitating the success and growth of our organization.

FY26 Accomplishments

- Received the FY26 GFOA Distinguished Budget Presentation Award and GTOT Certificate of Distinction Investment Policy Award.
- Implemented various ERP, banking and cash management enhancements such as ACH payments for vendors, a scanner for electronic check deposits and electronic W-2's.
- Enhanced the District's investment program by implementing a new investment reporting system to track historical and current portfolio data, and established an investment pool and a sweep account.
- Completed the bank depository renewal RFP and audit renewal RFQ.

FY27 Goals & Objectives

- Acquire added training specific to the areas of governmental accounting and budgeting.
- Enhance processes, improve financial policies and update procedure documents for each process.
- Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting, the Distinguished Budget Presentation Award and the FY27 GFOA Distinguished Budget Presentation Award

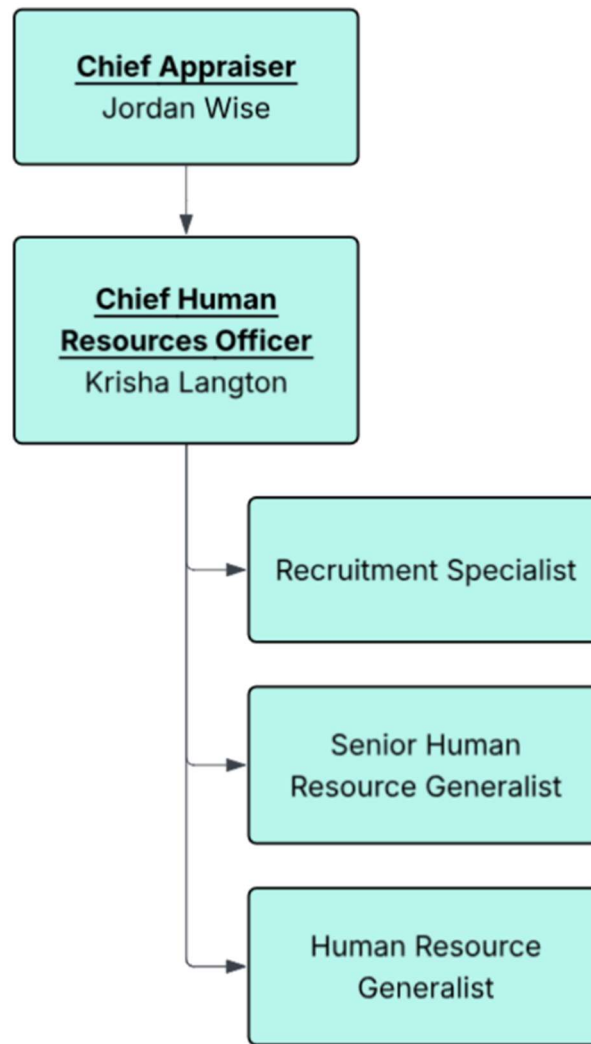
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
GFOA Distinguished Budget Award Certificate	Yes	Yes	Yes
GFOA Annual Financial Report Certificate	No	No	Yes
GTOT Investment Policy Certificate	No	Yes	Yes
Checks processed	1,073	798	700
ACH vendor payments	1,545	1,941	2,500
Deposits (all electronic)	322	318	330
Direct deposits processed	3,995	6,240	7,000
Journal entries processed	308	275	200

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
File Annual W-2's and 1099's	January 31	Controller
Annual audit completion	February 28	Chief Financial Officer
Annual budget adoption	April 21	Chief Financial Officer
Budget Submittal to the GFOA	July 21	Chief Financial Officer

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1500 - Administration					
Division: 03 - Finance					
Personnel					
100-1500-03-50000	Salaries & Wages	303,690	395,647	281,323	416,483
100-1500-03-50025	Part-Time & Seasonal Pay	3,517	7,200	9,164	-
100-1500-03-50050	Overtime Pay	3,215	6,313	916	5,823
100-1500-03-50075	Professional Development Pay	3,250	3,250	4,000	4,000
100-1500-03-50100	FICA Expense	5,391	6,511	5,361	6,423
100-1500-03-50120	Retirement Expense	43,821	58,952	40,278	74,074
100-1500-03-50125	Unemployment Expense	16,303	468	1,831	468
100-1500-03-50130	Health Insurance Expense	59,772	76,858	46,618	79,363
100-1500-03-50140	Worker's Comp Expense	7,465	418	2,225	599
100-1500-03-50150	Life Ins/LTD Expense	2,757	1,913	1,032	3,699
Total Personnel		449,183	557,530	392,748	590,932
Supplies and Fees					
100-1500-03-51000	Office Expense - District	26,150	9,200	11,773	13,500
100-1500-03-51001	Office Expense - Finance	-	-	-	300
100-1500-03-51300	Copy Expense	726	-	-	-
100-1500-03-51400	Postage/Mailing Expense	-	-	-	1,100
100-1500-03-51466	Publications	862	2,500	2,500	2,500
100-1500-03-51499	District Memberships	310	3,500	3,500	3,500
Total Supplies and Fees		28,048	15,200	17,773	20,900
Contractual					
100-1500-03-52275	Audit Fees	24,150	27,000	27,000	30,000
100-1500-03-52300	Bank Fees	3,623	-	10	3,000
100-1500-03-52400	Advertising/Marketing	4,552	1,250	1,250	1,250
100-1500-03-52600	Property & Liability Insurance	73,996	80,979	79,517	148,490
100-1500-03-52699	Public Entity Liability Insurance	39,379	43,307	44,553	45,000
Total Contractual		145,701	152,536	152,330	227,740
Training and Travel					
100-1500-03-53000	Training & Conferences	17,143	42,557	23,700	30,460
100-1500-03-53300	Mileage	21	500	482	100
Total Training and Travel		17,164	43,057	24,182	30,560
Technology					
100-1500-03-55050	New Software	64,053	8,000	8,000	4,000
100-1500-03-55110	Software Enhancements	-	5,000	5,000	-
100-1500-03-55100	Software Maintenance/Subscriptions	-	17,000	9,500	4,200
Total Technology		64,053	30,000	22,500	8,200
Total Finance		704,148	798,323	609,533	878,332

Human Resources (100-1500-04)



* new position in FY27

Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Chief Human Resource Officer	124	1	1	\$156,646-\$177,305	\$52,989
Recruitment Specialist	115	0	1	\$63,355-88,696	\$46,920
Senior HR Generalist	114	1	1	\$59,210-\$82,894	\$33,688
HR Generalist	112	1	1	\$51,716-\$72,403	\$39,458
Total		3	4		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Human Resources

Mission Statement

The Human Resources Division attracts, develops, and retains a high performing, inclusive, and diverse workforce by fostering a healthy, safe, well-equipped, and productive work environment for employees. By doing so, this allows us to maximize individual potential, expand organizational capacity and position Fort Bend Central Appraisal District as an employer of choice.

FY26 Accomplishments

- Recognized as a Top Workplace for the fourth consecutive year
- Enhanced employee benefits through collaboration with benefits consultant OneDigital.
- Successfully negotiated the medical benefits renewal resulting in a cost savings and maintaining comprehensive coverage.
- Continued administration of the annual employee engagement survey each September to assess employee satisfaction, organizational culture, and leadership effectiveness.
- Supported employee professional development and certification attainment
- Conducted annual review and updates of personnel policies, procedures, and job descriptions to ensure compliance, clarity, and alignment with organizational needs.
- Completion of the HR Applicant Tracking and Onboarding software.

FY27 Goals & Objectives

- Strategic workforce planning.
- Digital transformation of HR.
- Enhance employee experience by supporting work-life balance and expanded wellness programs.
- Leadership Development, training and skill development with regular training sessions
- Encourage participation in cross-departmental projects to foster collaboration and skill growth.

Performance Measures	FY24 Actual	FY25 Actual	FY26 Estimated	FY27 Proposed
New applications processed	583	842	950	1000
Open positions advertised	30	31	35	35
Employee safety meetings held	4	5	5	6
Board packets processed	13	15	15	15

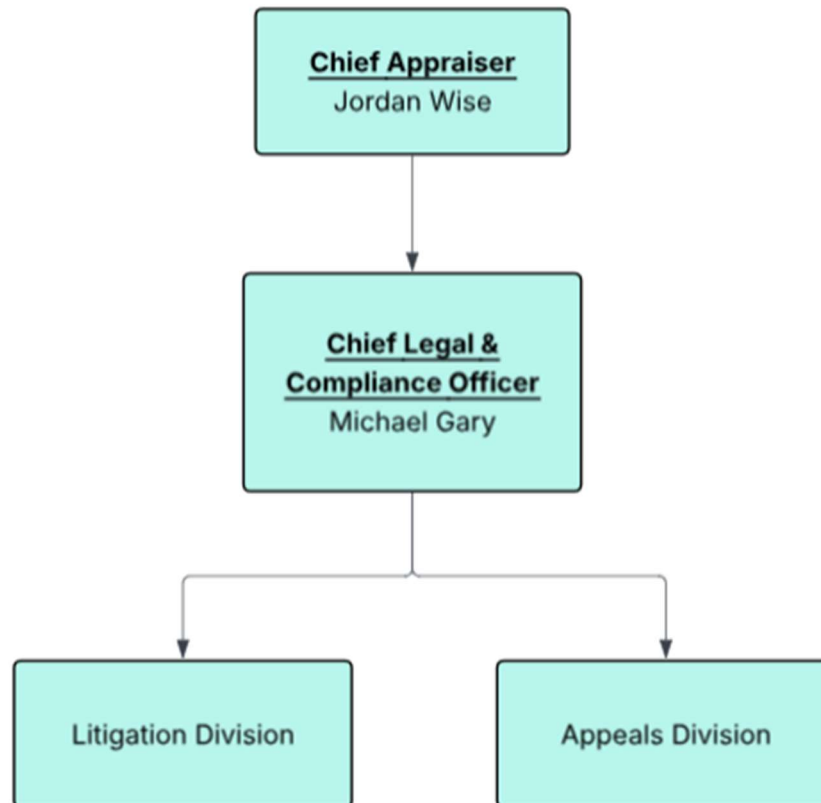
Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Appraisal Training – TDLR & IAAO Courses	August-March	Chief Human Resources Officer
Benefit Open Enrollment	September	Chief Human Resources Officer
Employee Engagement Survey	September	Chief Human Resources Officer
Employee Policy Review	July-November	Chief Human Resources Officer
Job Description Review	February	Chief Human Resources Officer
Management/Leadership Training	July-March	Chief Human Resources Officer
Performance Reviews/Merit Increases	September	Chief Human Resources Officer
Recruitment	As needed	Human Resources Generalist
Town Hall Meetings	October	Chief Appraiser, Chief HR Officer

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1500 - Administration					
Division: 04 - Human Resources					
Personnel					
100-1500-04-50000	Salaries & Wages	245,005	318,452	381,341	347,705
100-1500-04-50050	Overtime Pay	5,123	8,190	3,693	6,121
100-1500-04-50075	Professional Development Pay	-	1,000	1,000	1,000
100-1500-04-50100	FICA Expense	3,519	4,737	5,629	5,322
100-1500-04-50120	Retirement Expense	34,109	47,242	54,011	61,385
100-1500-04-50125	Unemployment Expense	-	431	513	351
100-1500-04-50130	Health Insurance Expense	32,104	51,561	53,457	55,577
100-1500-04-50140	Worker's Comp Expense	-	330	313	497
100-1500-04-50150	Life Ins/LTD Expense	1,860	1,493	802	3,002
100-1500-04-50175	Supplemental Ins & Longevity (CAD)	-	-	-	279,000
100-1500-04-50177	Salary Lapse	-	-	-	(150,000)
100-1500-04-50900	New Positions	-	-	-	136,707
Total Personnel		321,720	433,436	500,759	746,667
Supplies and Fees					
100-1500-04-51000	Office Expense	1,027	6,300	2,707	3,500
100-1500-04-51410	Employee Recognition	43,916	27,000	16,615	33,000
100-1500-04-51460	Wearing Apparel	14,706	25,000	24,743	30,000
100-1500-04-51466	Publications	5,712	-	-	-
100-1500-04-51470	Printing Expenses	12,856	11,000	100	20,000
100-1500-04-51496	Sales Data and Membership Fees	100	-	-	-
100-1500-04-51499	District Memberships	2,832	1,000	399	11,000
Total Supplies and Fees		81,149	70,300	44,564	97,500
Contractual					
100-1500-04-52000	Professional Services	19,804	22,500	3,613	25,000
100-1500-04-52200	Temp/Contract Employees	488	69,000	77,475	75,000
100-1500-04-52280	Other Professional Services	31,090	87,500	81,902	46,500
100-1500-04-52400	Advertising/Marketing	2,703	3,000	5,204	5,000
Total Contractual		54,085	182,000	168,194	151,500
Training and Travel					
100-1500-04-53000	Training & Conferences	43,521	70,008	62,340	170,100
100-1500-04-53300	Mileage	544	1,250	738	1,750
Total Training and Travel		44,064	71,258	63,078	171,850
Technology					
100-1500-04-55050	New Software	3,900	-	-	-
100-1500-04-55100	Software Maintenance/Subscriptions	28,378	19,500	23,194	12,000
Total Technology		32,278	19,500	23,194	12,000
Total Human Resources		533,296	776,494	799,789	1,179,517

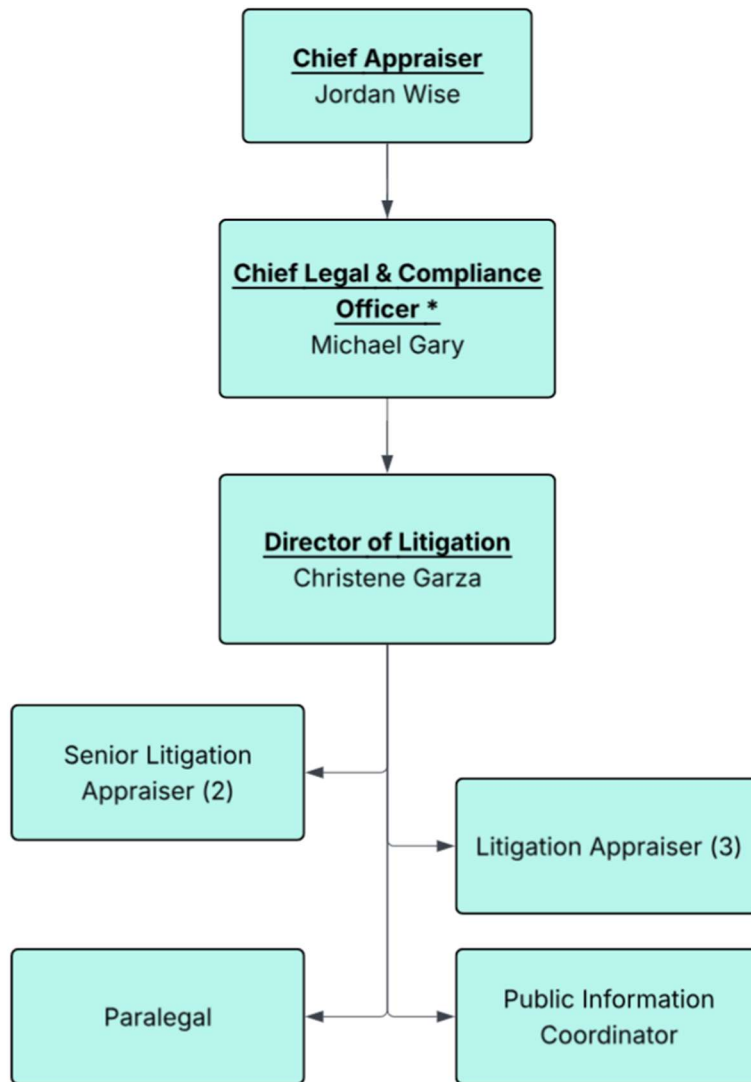
Legal Administration (100-1700-10)

(The Legal Administration Division was eliminated in FY27. The two positions in the Legal Administration Division were relocated. The Litigation and Appeals Divisions remained active.)



Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1700 - Legal					
Division: 10 - Legal Administration					
Personnel					
100-1700-10-50000	Salaries & Wages	240,758	201,659	219,727	-
100-1700-10-50050	Overtime Pay	5,006	-	-	-
100-1700-10-50075	Professional Development Pay	5,000	5,000	5,500	-
100-1700-10-50100	FICA Expense	3,555	2,997	3,351	-
100-1700-10-50120	Retirement Expense	34,455	30,175	31,938	-
100-1700-10-50125	Unemployment Expense	-	144	117	-
100-1700-10-50130	Health Insurance Expense	35,473	16,064	15,762	-
100-1700-10-50140	Worker's Comp Expense	-	209	276	-
100-1700-10-50150	Life Ins/LTD Expense	1,709	812	349	-
Total Personnel		325,956	257,060	277,020	-
Supplies					
100-1700-10-51000	Office Expense	-	100	100	-
100-1700-10-51466	Publications	2,454	3,000	2,904	-
Total Supplies		2,454	3,100	3,004	-
Training and Travel					
100-1700-10-53000	Training & Conferences (Legal-Adm)	9,122	17,650	12,459	-
100-1700-10-53300	Mileage	591	1,000	1,000	-
Total Training and Travel		9,714	18,650	13,459	-
Total Legal Administration		338,124	278,810	293,483	-

Litigation (100-1700-11)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Litigation	120	1	1	\$93,089-\$130,324	\$51,861
Senior Litigation Appraiser	117	2	2	\$68,423-\$95,792	\$77,697
Litigation Appraiser	116	3	3	\$68,423-\$95,792	\$79,708
Paralegal	110	1	1	\$45,171-\$63,239	\$31,464
Public Information Coordinator	109	1	1	\$42,216-\$59,102	\$50,312
Total		8	8		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Litigation

Departmental Mission Statement

The Litigation Division operates as an unwavering part of our organization. We serve the public diligently while maintaining the integrity of the district. We are committed to upholding the Texas Property Tax Code and Texas Property Tax Law by fostering a culture of compliance. We Strive to contribute to the overall success and sustainability of the district while upholding the highest standards of litigation excellence.

FY26 Accomplishments

- Implementation of Trial List management
- Complete review and approval phase of new equity program for Litigation and Appeals
- CTA designations (5), Staff RPA designation (1), IAAO AAS designation (1)
- Completed Intake prior to December 31, 2025

FY27 Goals & Objectives

- Utilize the new equity program results for mediations, settlement conferences and trials.
- Litigation rollover of 30% or less
- Explore more features of the Legal Files program and take advantage of some of the software functions that we are not currently using.

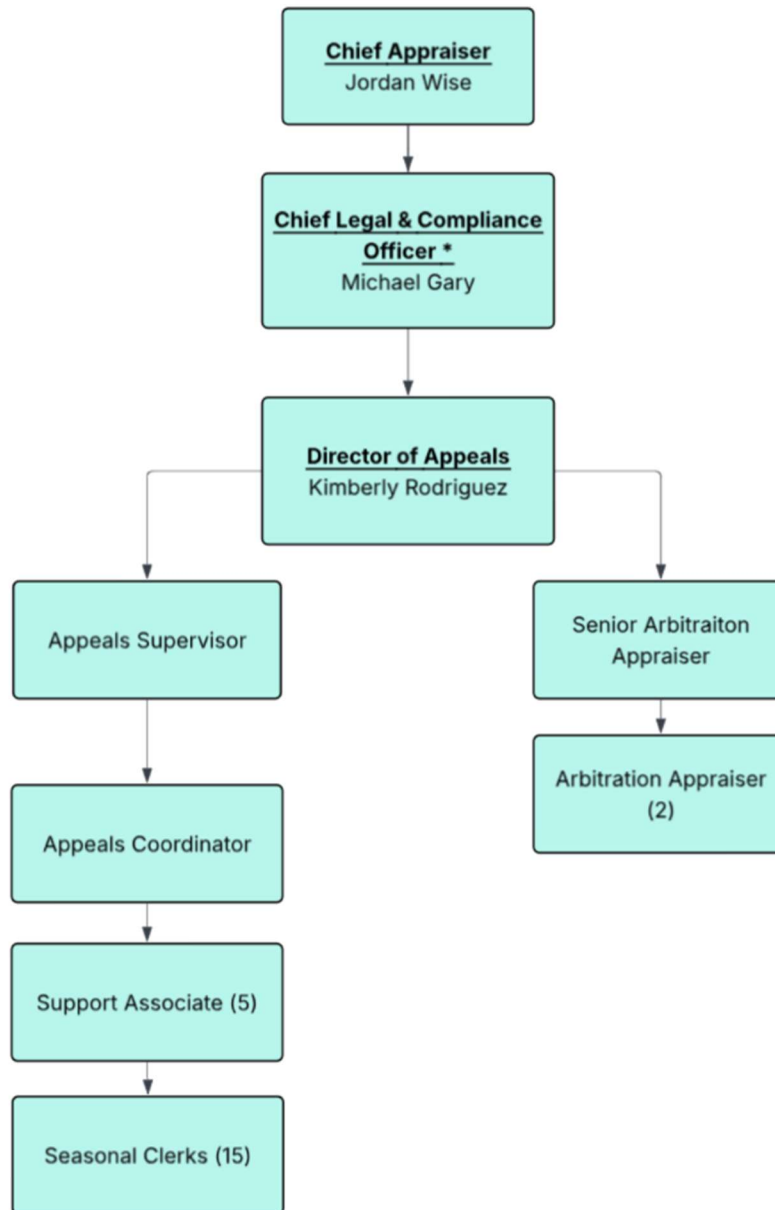
Performance Measures	FY24 Actual	FY25 Estimated	FY26 Projected
Lawsuits filed	686	984	1,115
SOAH cases filed	2	2	2
Accounts in Litigation	1,456	1,949	2,460
Agreed Final Judgments	580	639	724
Total accounts included in AFJs	1,081	1,450	1,850
Cases closed within 3 months of filing	0%	1%	3%
Cases closed within 6 months of filing	4%	5%	5%
Cases closed within 9 months of filing	50%	50%	60%

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Lawsuit Allocation list	August 1	Director of Litigation / Paralegal
Litigation Staff Evaluations	September	Director of Litigation
Begin Mediation/Settlement Conf. Schedule	October 1	Director of Litigation/ Litigation Staff
Lawsuit initial processing completion	October 31	Director of Litigation/Paralegal
Litigation Budget Request Submission	November 1	Director of Litigation
Final Litigation Budget Adoption	May 15	Director of Litigation
Annual Legal Filing Deadline	December 15	Chief Legal & Compliance Officer
Legal CRL Evaluation	January 10	Director of Litigation
Litigation Case Finalization	February 29	Chief Legal & Compliance Officer
Final Litigation Adoption	May 15	Director of Litigation

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1700 - Legal					
Division: 11 - Litigation					
Personnel					
100-1700-11-50000	Salaries & Wages	643,136	815,364	750,683	795,308
100-1700-11-50025	Part-Time Seasonal Pay	9,071	-	-	-
100-1700-11-50050	Overtime Pay	4,092	13,339	10,863	15,424
100-1700-11-50075	Professional Development Pay	10,500	10,500	13,000	13,750
100-1700-11-50080	Bilingual Pay	777	1,950	2,196	1,950
100-1700-11-50100	FICA Expense	9,708	12,196	11,026	12,396
100-1700-11-50120	Retirement Expense	90,177	122,313	109,003	142,973
100-1700-11-50125	Unemployment Expense	-	1,026	1,477	936
100-1700-11-50130	Health Insurance Expense	107,973	165,218	151,659	164,089
100-1700-11-50140	Worker's Comp Expense	-	849	1,165	1,157
100-1700-11-50150	Life Ins/LTD Expense	6,647	4,328	2,458	7,220
Total Personnel		882,083	1,147,083	1,053,530	1,155,203
Supplies and Fees					
100-1700-11-51000	Office Expense	-	400	575	600
100-1700-11-51496	Sales Data & Membership Fees	-	24,000	36,912	28,245
Total Supplies and Fees		-	24,400	37,487	28,845
Contractual					
100-1700-11-52100	Legal Contracts	1,136,566	1,550,000	1,550,000	1,550,000
Total Contractual		1,136,566	1,550,000	1,550,000	1,550,000
Training and Travel					
100-1700-11-53000	Training & Conferences	17,870	25,250	19,378	24,660
100-1700-11-53300	Mileage	1,672	1,000	240	-
Total Training and Travel		19,542	26,250	19,618	24,660
Technology					
100-1700-11-55100	Software Maintenance/Subscriptions	3,663	27,000	11,514	-
Total Technology		3,663	27,000	11,514	-
Total Litigation		2,041,854	2,774,733	2,672,149	2,758,708

Appeals (100-1700-12)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Appeals	120	1	1	\$93,089-\$130,324	\$48,113
Appeals Supervisor	116	1	1	\$68,423-\$95,792	\$35,773
Senior Arbitration Appraiser	116	1	1	\$68,423-\$95,792	\$36,519
Arbitration Appraiser	115	2	2	\$53,355-\$76,026	\$83,273
Appeals Coordinator	110	1	1	\$45,171-\$63,239	\$31,564
Support Associate	106	5	5	\$34,461-\$48,245	\$150,688
Seasonal Clerk (30 at .5 each)	N/A	15	15	N/A	\$0
Total		26	26		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Appeals

Mission Statement

The Appeals Division is responsible for processing all appeals, strategically coordinating schedules, and managing the workload for both the Appraisal Review Board (ARB) and Arbitration proceedings. Our objective in doing so is to assist the Fort Bend Central Appraisal District in the timely certification of the appraisal roll and achieve a high success rate during the Arbitration season.

FY26 Accomplishments

- Successfully processed, scheduled, and concluded a record number of appeals resulting in early certification of the roll
- Successfully implemented legislative changes as it relates to the appeals process
- Developed system for electronic ARB check-in
- Aided with testing new functionality of Phase 2 of the Agent Portal
- Created new electronic contact methods for portal assistance and receipt of ARB contact
- Created a new process for electronic signature Agreed Dispositions
- Implemented new Arbitration processes and scheduling within ATP

FY27 Goals & Objectives

- Continue to find ways to improve and automate processes and procedures as efficiently as possible.
- Test automated processes related to appeals and quality control results.
- Continue to research technology available to improve the ARB check in process.
- Improve team growth, knowledge and productivity.
- Restructure the team workflow and provide clear tasks by level.

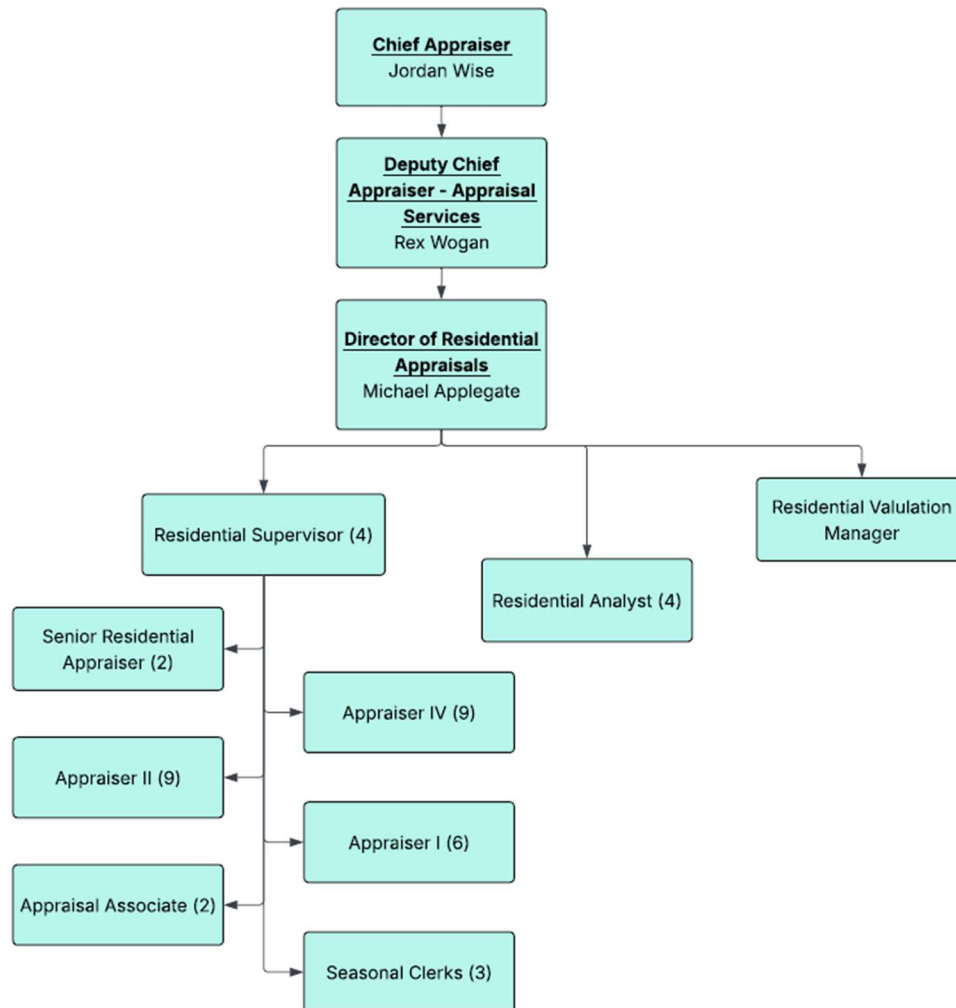
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Budget
Certification of the Appraisal Roll %	98.40%	98%	98%
Total Count of All Formal Appeals Filed	137,990	151,000	166,100
Total Count of All Formal Appeals Scheduled	112,089	120,800	132,880
Affidavits Processed	3,507	3,775	4,152
41.461 Requests Processed	114,769	131,370	144,507
Reschedule Requests Processed	2,306	2,567	2,823
Total Count of Arbitrations Filed	443	600	750
Arbitration Payout %	26%	25%	25%

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Reporting and Preparations	January-March	Director of Appeals & Supervisor
Arbitrations	July-April	Arbitration & Appeals Team
Formal Scheduling & ARB Hearings	May-July	Appeals Team-All
Prior Year ARB Hearings	August – April	Appeals Team-All
ARB Auditing Process	August-October	Seasonal Associates

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 1700 - Legal					
Division: 12 - Appeals					
Personnel					
100-1700-12-50000	Salaries & Wages	663,630	734,943	762,379	816,776
100-1700-12-50025	Part-Time & Seasonal Pay	219,551	235,200	245,751	261,120
100-1700-12-50050	Overtime Pay	16,328	43,630	23,047	56,705
100-1700-12-50075	Professional Development Pay	8,250	8,250	10,750	11,750
100-1700-12-50080	Bilingual Pay	-	1,950	1,969	2,795
100-1700-12-50100	FICA Expense	26,998	31,628	30,237	35,752
100-1700-12-50120	Retirement Expense	93,378	110,348	110,016	148,198
100-1700-12-50125	Unemployment Expense	-	1,293	3,187	1,287
100-1700-12-50130	Health Insurance Expense	166,404	198,964	183,512	214,911
100-1700-12-50140	Worker's Comp Expense	-	1,039	1,724	1,618
100-1700-12-50150	Life Ins/LTD Expense	6,365	4,074	2,746	7,486
Total Personnel		1,200,903	1,371,319	1,375,318	1,558,398
Supplies and Fees					
100-1700-12-51000	Office Expense	608	5,145	1,108	3,200
100-1700-12-51400	Postage	28	-	-	-
100-1700-12-51470	Printing & Notices	-	9,000	-	9,000
100-1700-12-51496	Sales Data & Membership Fees	-	6,000	-	7,200
100-1700-12-51500	Miscellaneous	915	-	-	-
Total Supplies and Fees		1,551	20,145	1,108	19,400
Contractual					
100-1700-12-52100	Arbitrator Fees	40,405	62,500	66,050	75,000
Total Contractual		40,405	62,500	66,050	75,000
Training and Travel					
100-1700-12-53000	Training & Conferences	6,053	13,775	8,199	21,650
100-1700-12-53300	Mileage	1,186	3,600	516	5,500
Total Training and Travel		7,239	17,375	8,715	27,150
Technology					
100-1700-12-55050	New Software	23,983	500	500	-
100-1700-12-55100	Software Maintenance/Subscriptions	-	15,000	12,521	15,000
100-1700-12-55110	Software Enhancements	-	40,000	14,668	40,000
Total Technology		23,983	55,500	27,689	55,000
Total Appeals		1,274,080	1,526,839	1,478,880	1,734,948

Residential (100-2000-20)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Residential Appraisals	120	1	1	\$93,089-\$130,324	\$47,602
Residential Valuation Manager	118	0	1	\$79,809-\$111,732	\$42,774
Residential Supervisor	116	5	4	\$68,423-\$95,792	\$145,980
Residential Analyst	115	4	4	\$53,355-\$88,696	\$149,504
Senior Residential Appraiser	114	2	2	\$59,210-\$82,894	\$69,009
Appraiser IV	113	8	9	\$55,336-\$77,471	\$323,766
Appraiser II	109	5	9	\$42,216-\$89,102	\$287,450
Appraiser I	107	11	6	\$36,873-\$51,622	\$163,596
Appraisal Associate	106	2	2	\$34,461-\$48,245	\$55,122
Seasonal Clerks (3 @ .50 each))		1.5	1.5	N/A	\$0
Total		39.5	39.5		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Residential

Departmental Mission Statement

The mission of the Residential Appraisal Department of the Fort Bend Central Appraisal District is to apply recognized best practices to produce accurate, equitable, and uniform market value appraisals for all residential properties in Fort Bend County. The department performs its work in a professional and ethical manner, in full compliance with the Texas Property Tax Code, USPAP (subject to jurisdictional exceptions), and the guidelines and standards of the International Association of Assessing Officers (IAAO).

FY26 Accomplishments

- Strengthened zonal and area-based appraisal accountability countywide.
- Improved internal workflows supporting appraisal quality and compliance.
- Enhanced performance oversight and quality assurance practices.

FY27 Goals & Objectives

- Fully stabilize and optimize electronic mapping and field data collection workflows.
- Strengthen quality assurance and appraisal defensibility.
- Improve operational flexibility through expanded cross-training.
- Refine internal processes to improve turnaround times and efficiency.
- Performance Measures
- Appraisal quality and correction rate
- Timeliness of workload completion during peak periods
- Appeal and protest preparedness

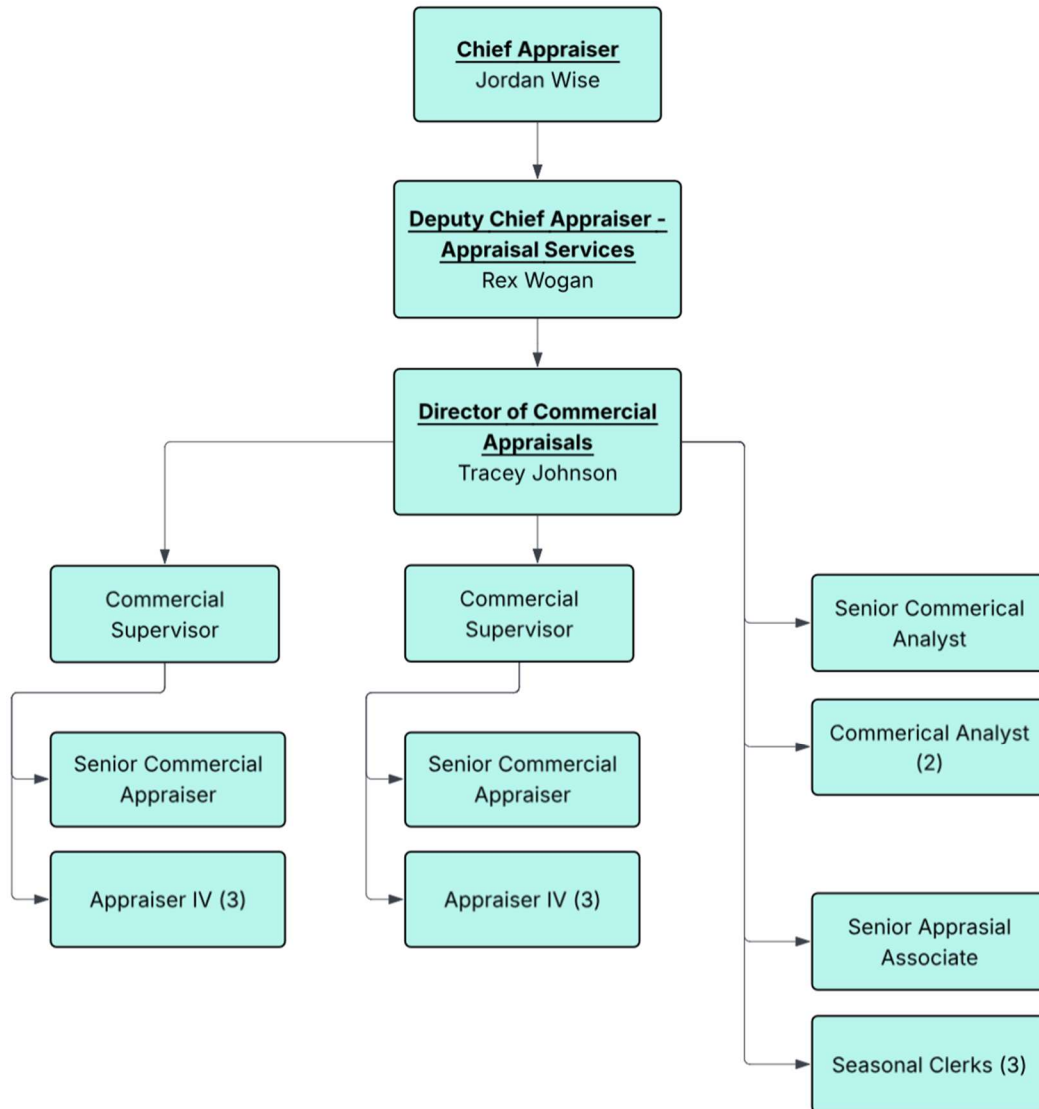
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Number of Protests	116,140	129,990	140,000
Number of Agent Protests	98,452	114,104	125,000
Online Informals Conducted	7,416	7,754	8,000
Virtual/Walk-In Informals Conducted	3,378	2,561	2,700
Number of New Construction Homes	7,691	6,598	7,000
Number of Field Checks	11,380	12,468	13,000

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
All sales field checks must be complete	January 31, 2026	All Residential Staff
All remaining work will need to be turned in, so notices can be generated.	February 28, 2026	All Residential Staff
The start of protest season	April 1, 2026	All Residential Staff
Target date for certification	July 3, 2026	All Residential Staff
Work the Reappraisal Plan	July-February	All Residential Staff

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2000 - Appraisal Operations					
Division: 20 - Residential					
Personnel					
100-2000-20-50000	Salaries & Wages	2,428,654	2,709,577	2,608,873	2,875,915
100-2000-20-50025	Part-Time & Seasonal Pay	40,622	26,400	34,766	29,920
100-2000-20-50050	Overtime Pay	35,056	84,375	46,800	107,688
100-2000-20-50075	Professional Development Pay	30,500	29,500	32,500	32,500
100-2000-20-50080	Bilingual Pay	-	6,039	4,594	6,825
100-2000-20-50100	FICA Expense	37,653	43,227	41,455	48,196
100-2000-20-50120	Retirement Expense	342,149	410,493	375,517	526,087
100-2000-20-50125	Unemployment Expense	-	4,689	6,177	4,446
100-2000-20-50130	Health Insurance Expense	581,775	702,892	626,665	678,410
100-2000-20-50140	Worker's Comp Expense	-	2,881	4,284	4,304
100-2000-20-50150	Life Ins/LTD Expense	25,548	16,232	9,114	26,348
Total Personnel		3,521,957	4,036,305	3,790,745	4,340,640
Supplies and Fees					
100-2000-20-51000	Office Expense	887	15,500	2,827	15,700
100-2000-20-51466	Publications	6,359	1,450	2,182	3,500
100-2000-20-51485	Appraisal Field Supplies	4,134	5,750	4,579	7,800
100-2000-20-51496	Sales Data & Membership Fees	11,522	-	-	-
Total Supplies and Fees		22,902	22,700	9,588	27,000
Contractual					
100-2000-20-52280	Other Professional Services	8,453	110,750	110,744	-
Total Contractual		8,453	110,750	110,744	-
Training and Travel					
100-2000-20-53000	Training & Conferences	15,970	11,775	10,594	14,400
100-2000-20-53300	Mileage	31,302	14,800	23,469	35,000
Total Training and Travel		47,272	26,575	34,063	49,400
Total Residential		3,600,584	4,196,330	3,945,140	4,417,040

Commercial (100-2000-21)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Commercial Appraisals	120	1	1	\$93,089-130,324	\$50,999
Senior Commercial Analyst	116	1	1	\$68,423-\$95,792	\$38,883
Supervisor – Commercial Appraisal	116	2	2	\$68,423-\$95,792	\$76,872
Commercial Analyst	115	2	2	\$53,355-\$88,696	\$72,403
Senior Commercial Appraiser	114	2	2	\$59,210-\$82,894	\$90,515
Appraiser IV	113	6	6	\$55,336-\$77,471	\$230,331
Senior Appraisal Associate	108	1	1	\$39,454-\$55,236	\$13,621
Seasonal Clerks (3)	N/A	1.5	1.5	N/A	\$0
Total		16.5	16.5		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Commercial

Mission Statement

The Fort Bend Central Appraisal District's Commercial Division is devoted to providing our citizens with fair and equal property valuations. We strive daily to support the taxing jurisdictions, the organization's divisions, and all persons who require our professional services.

FY26 Accomplishments

- Added a commercial supervisor to the staff for more field oversight and professional development.
- Completed the reappraisal phase of the tax year in record time.
- Improved appeal packet automation.
- Created a commercial cost equity grid in the ATP CAMA system.
- Successfully improved office income models reflective of current market conditions.
- Improved the commercial cost card for improved transparency.
- Met all statutory requirements.

FY27 Goals & Objectives

- Expand the income models in the retail and medical sectors.
- Convert the mobile home parks to the income valuation method.
- Work toward a commercial income equity grid in the ATP CAMA system.
- Meet the statutory requirement

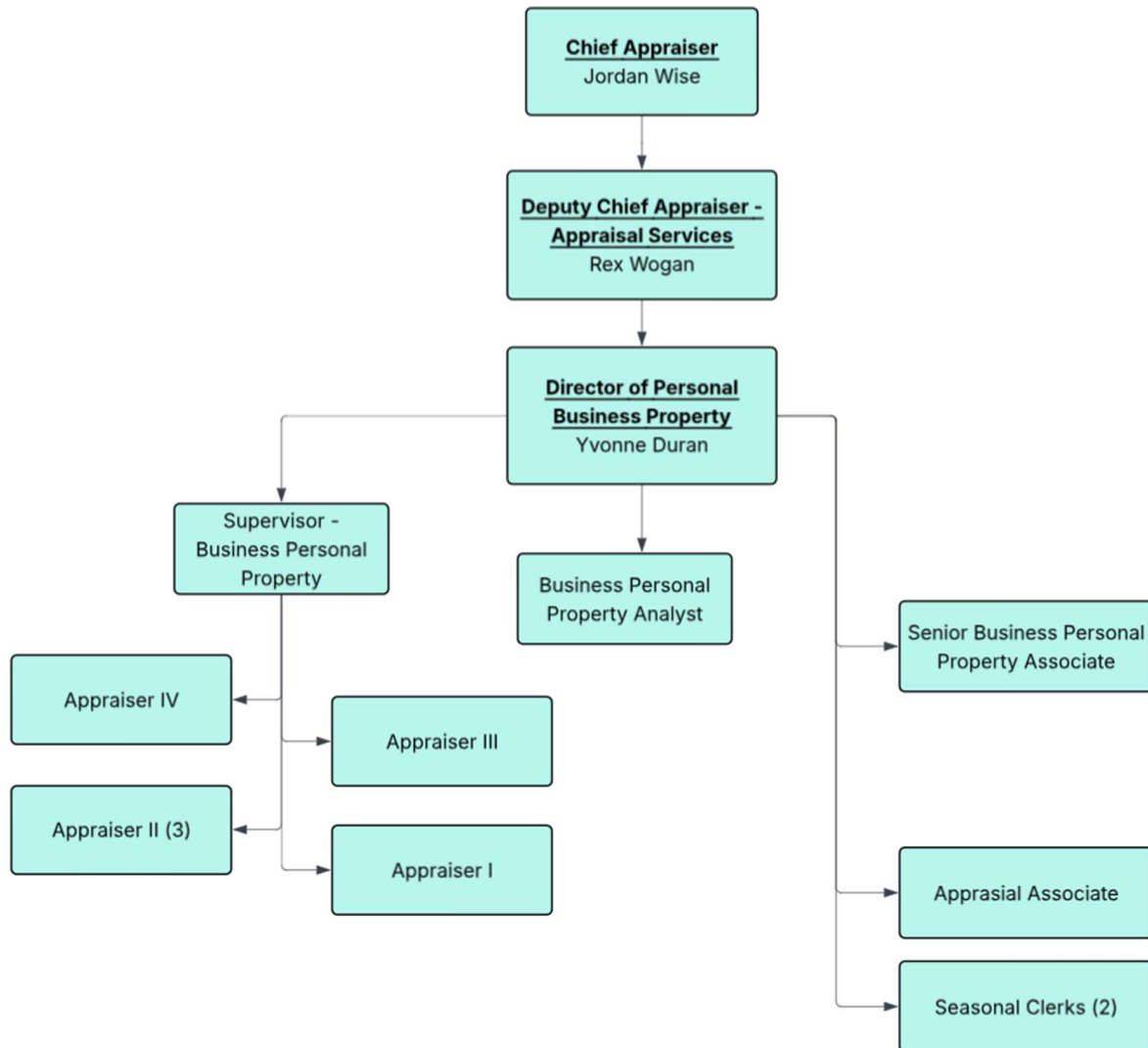
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Commercial Accounts (RC, RA, RCT, RX)	9,407	9,810	10,190
Commercial Total Values (RC, RA, RCT, RX)	\$33.9B	\$38.9B	\$43.7B
Protested Commercial Accounts	6,153	6,500	6,900
Protested Market Value	\$24.3B	\$27.9B	\$32.08B

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Reappraisal of 1/3 of commercial properties	September - October 31	Field Appraisers
Income Property Valuations	September 1-February 15	Commercial Analysts
Sales Verification	All Year	Commercial Analysts
Informal Appeals	April 1- May 31	Commercial Team
Formal Appeals	June 1- July 15	Commercial Team
Income and Expense Documents Review	July 16- August 15	Commercial Team
Annual Trainings	August, October, April	Commercial Team

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2000 - Appraisal Operations					
Division: 21 - Commercial					
Personnel					
100-2000-21-50000	Salaries & Wages	1,259,155	1,333,976	1,349,906	1,443,260
100-2000-21-50025	Part-Time & Seasonal Pay	14,062	14,400	37,895	16,320
100-2000-21-50050	Overtime Pay	17,891	36,801	16,943	45,751
100-2000-21-50075	Professional Development Pay	27,000	28,250	34,250	31,750
100-2000-21-50080	Bilingual Pay	-	2,945	1,969	2,925
100-2000-21-50100	FICA Expense	19,274	21,570	22,953	24,439
100-2000-21-50120	Retirement Expense	179,123	203,390	197,914	265,207
100-2000-21-50125	Unemployment Expense	(33)	1,842	2,757	1,755
100-2000-21-50130	Health Insurance Expense	224,678	252,165	232,934	268,522
100-2000-21-50140	Worker's Comp Expense	-	1,430	2,265	2,172
100-2000-21-50150	Life Ins/LTD Expense	13,594	7,462	5,160	12,999
Total Personnel		1,754,744	1,904,231	1,904,946	2,115,101
Supplies and Fees					
100-2000-21-51000	Office Expense	2,303	5,020	1,599	3,750
100-2000-21-51466	Publications	1,118	2,800	1,632	3,735
100-2000-21-51485	Appraisal Field Supplies	-	2,000	-	3,650
100-2000-21-51496	Sales Data & Membership Fees	90,161	88,381	66,003	88,381
Total Supplies and Fees		93,582	98,201	69,234	99,516
Contractual					
100-2000-21-52280	Other Professional Services	13,670	27,000	26,997	-
Total Contractual		13,670	27,000	26,997	-
Training and Travel					
100-2000-21-53000	Training & Conferences	15,496	11,750	12,514	20,100
100-2000-21-53300	Mileage	9,889	7,200	8,664	22,400
Total Training and Travel		25,385	18,950	21,178	42,500
Total Commercial		1,887,381	2,048,382	2,022,355	2,257,117

Business Personal Property (100-2000-22)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Business Personal Property	120	1	1	\$93,089-\$130,324	\$38,939
Supervisor - Business Personal Prop. Appraisal	116	1	1	\$68,423-\$95,792	\$36,083
Business Personal Property Analyst	115	1	1	\$63,355-\$88,696	\$32,133
Senior Business Personal Property Appraiser	114	1	1	\$59,210-\$82,894	\$32,519
Appraiser IV	113	1	1	\$55,336-\$77,471	\$33,383
Appraiser III	111	1	1	\$48,333-\$67,666	\$29,716
Appraiser II	109	0	3	\$42,216-\$59,102	\$93,32
Appraiser I	107	4	1	\$36,873-\$51,622	\$28,036
Appraisal Associate	106	1	1	\$34,461-\$48,245	\$36,795
Seasonal Clerk (2 @ .50 each)	N/A	1	1	N/A	\$0
Total		12	12		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Business Personal Property

Mission Statement

The Business Personal Property Division of Fort Bend aims to cultivate relationships with business owners while providing exceptional customer service. Additionally, it is committed to ensuring the accuracy of our records and valuations in accordance with the Property Tax Code, US PAP, and IAAO standards.

FY26 Accomplishments

- Thoroughly and fairly assessed all business properties in Fort Bend County (100% of market value).
- Implement new value defenses for arbitration defense.
- Utilized Marshall & Swift to obtain the Index Numbers for FBCAD.
- Utilized Marshall & Swift to obtain the depreciation schedules for FBCAD.
- Director & Supervisor completed CTA courses.
- Created informative documentation to enhance processing leases.
- Cross trained appraisers for aircraft accounts.
- Cross trained appraisers for special inventory accounts.
- Decrease in ARB losses.
- Conducted field tours for high dollar BPP accounts.

FY27 Goals & Objectives

- Enhance the efficiency, consistency, and transparency of business personal property appraisal processes by streamlining processes and improved workflow.
- Certify lease accounts timely.
- Develop dashboards, NAICS tools, and classification tools to assist appraisers in their decision-making.

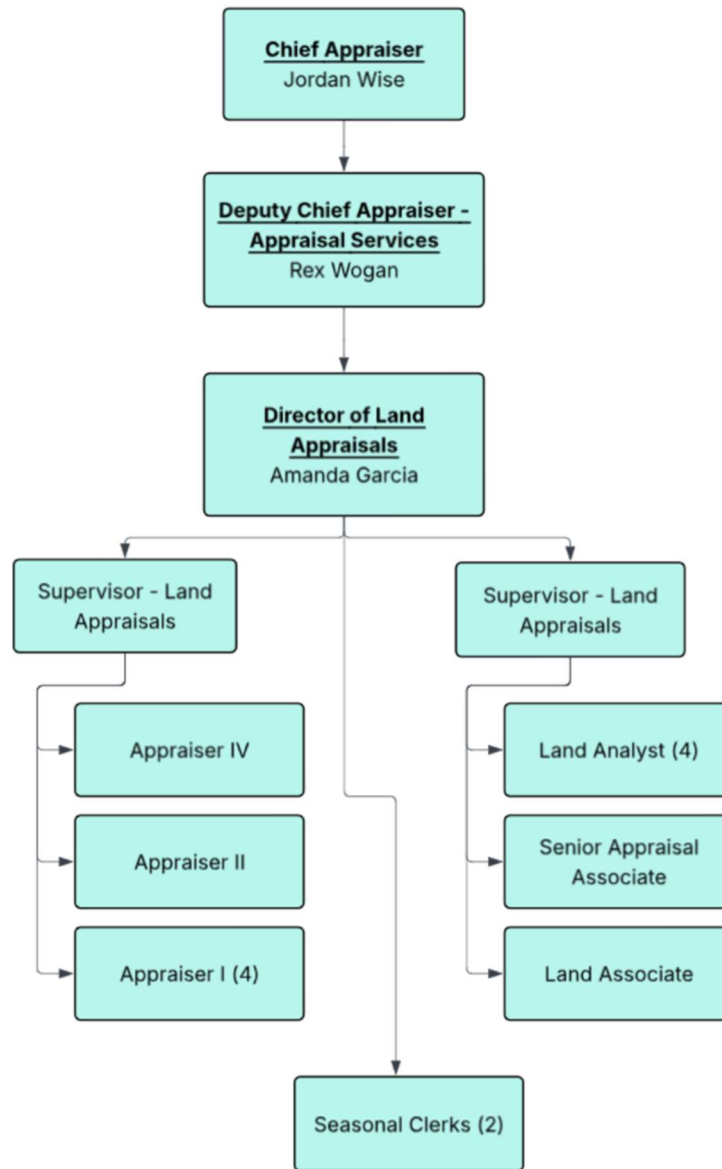
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Budget
Pass Property Value Study (Bi-annual)	100%	100%	100%
Pass Methods & Assistance Procedures	100%	100%	100%
Number of Renditions processed	16,084	18,084	20,084
Properties noticed by June 1st	19,119	20,412	22,412
% noticed by June 1 st	69%	69%	80%
Appeals	3,757	4,200	5,000
Field Inspections	13,326	14,750	15,000

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Strategic Planning	November 15	BPP Appraisers
Fieldwork Inspections	September 1	BPP Appraisers
Rendition Verification	December 31	BPP Appraisers
Protest – Hearings	April 15	BPP Appraisers
Arbitrations	All Year	BPP Appraisers/Director

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2000 - Appraisal Operations					
Division: 22 - Business Personal Property					
Personnel					
100-2000-22-50000	Salaries & Wages	705,006	745,883	773,300	822,590
100-2000-22-50025	Part-Time & Seasonal Pay	9,017	7,200	7,200	-
100-2000-22-50050	Overtime Pay	22,661	17,746	31,451	20,095
100-2000-22-50075	Professional Development Pay	7,250	3,000	5,000	5,000
100-2000-22-50080	Bilingual Pay	-	975	656	975
100-2000-22-50100	FICA Expense	11,185	11,751	8,750	12,758
100-2000-22-50120	Retirement Expense	100,718	111,546	113,970	147,141
100-2000-22-50125	Unemployment Expense	-	1,287	1,888	1,287
100-2000-22-50130	Health Insurance Expense	173,986	190,848	179,485	191,061
100-2000-22-50140	Worker's Comp Expense	-	783	1,224	1,191
100-2000-22-50150	Life Ins/LTD Expense	6,999	4,425	3,159	7,487
Total Total Personnel		1,036,822	1,095,444	1,126,083	1,209,584
Supplies and Fees					
100-2000-22-51000	Office Expense	204	550	550	3,300
100-2000-22-51410	Employee Recognition	128	-	-	-
100-2000-22-51466	Publications	1,053	7,145	6,545	7,000
100-2000-22-51485	Appraisal Field Supplies	-	2,800	-	1,650
100-2000-22-51496	Sales Data & Membership Fees	-	4,500	256	-
Total Supplies and Fees		1,385	14,995	7,351	11,950
Contractual					
100-2000-22-52280	Other Professional Services	125	27,000	26,997	-
Total Contractual		125	27,000	26,997	-
Training and Travel					
100-2000-22-53000	Training & Conferences	7,537	9,825	14,004	17,170
100-2000-22-53300	Mileage	2,950	17,900	4,389	5,000
Total Training and Travel		10,487	27,725	18,393	22,170
Technology					
100-2000-22-55100	Software Maintenance/Subscriptions	17,500	30,900	48,003	16,000
Total Technology		17,500	30,900	48,003	16,000
Total Business Personal Property		1,066,319	1,196,064	1,226,827	1,259,704

Land (100-2000-23)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Land Appraisals	120	1	1	\$93,089-\$130,324	\$47,949
Supervisor - Land Appraisal	116	2	2	\$68,423-\$95,792	\$77,776
Land Analyst	115	3	4	\$63,355-\$88,696	\$129,482
Appraiser IV	113	1	1	\$55,336-\$77,471	\$30,781
Appraiser II	109	3	1	\$42,216-\$59,102	\$27,817
Senior Appraisal Associate	108	1	1	\$39,454-\$55,236	\$32,435
Appraiser I	107	3	4	\$36,873-\$51,622	\$97,499
Land Associate	106	1	1	\$34,461-\$48,245	\$10,223
Seasonal Clerk (2 @ .5 each)	N/A	1	1	N/A	\$0
Total		16	16		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Land

Departmental Mission Statement

The mission of the Land Appraisal Division of the Fort Bend Central Appraisal District is to consistently deliver unparalleled customer service, streamline processes for maximum efficiency, and leverage our expertise in land appraisal to achieve our objectives with precision and excellence, according to the Texas Property Tax Code, USPAP, and generally adhered to IAAO standards but for jurisdictional exceptions.

FY26 Accomplishments

- Accurately and equitably appraise all property in Fort Bend County (100% of market value)
- Implement the new market model for value defense.
- Stabilize year-to-year fluctuations in values by allocating more one to land review and to minimize inaccuracies within the available data.
- Conducting more in-depth land studies in areas of concern.
- Create informative documentation/flyers to enhance the community's understanding of the agricultural process and the CAD's role in the property tax system.

FY27 Goals & Objectives

- Improve efficiency, consistency, and transparency in land appraisal processes through automation, standardized analytics, and refined workflows.
- Re-evaluate agricultural degrees of intensity and valuation practices to improve accuracy and equity.
- Conduct comprehensive land studies in historically stagnant or inconsistent market areas
- Implement dashboards and reporting tools to support data-driven decision-making and workload management.
- Strengthen appeals preparation and documentation to improve consistency, efficiency, and defensibility.
- Expand community outreach and educational resources related to land and agricultural appraisal processes.

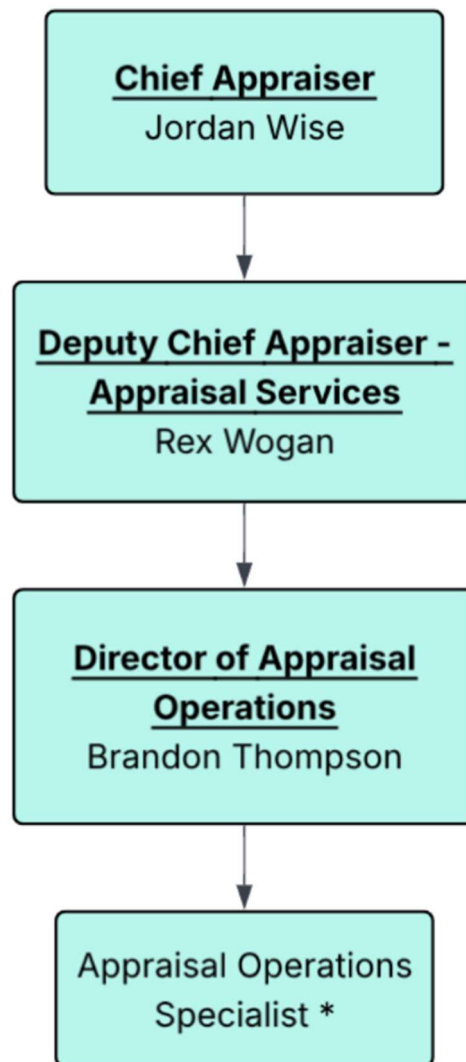
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Special Valuation Applications	935	985	1,000
AG Assistance Meetings	280	297	330
New Subdivision Valuation	106	110	115
Rollbacks Processed	282	293	300

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Splits/Combinations	January 1 st	Land Appraisers
Condominium Creation/Processing	January 1 st	Supervisor/ Analyst
Send Certified AG Application Requests	January 1st	Land Associates
Complete Land Valuation	January 1st	Land Appraisers/Analyst
Process AG Applications	January 1st	AG Specialist
AG Application Deadline	April 30 th	AG Specialist
Protest - Hearings	May 16 th	Land Appraisers/ Analyst
Arbitrations/Deeds/Rollbacks	All Year	Land Appraiser/ Supervisor
Land Valuation and Review Begins	August 1st	Land Appraisers

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2000 - Appraisal Operations					
Division: 23 - Land					
Personnel					
100-2000-23-50000	Salaries & Wages	848,638	1,044,535	1,003,730	1,127,843
100-2000-23-50025	Part-Time Seasonal Pay	6,748	14,400	17,360	16,320
100-2000-23-50050	Overtime Pay	60,986	25,328	35,105	29,920
100-2000-23-50075	Professional Development Pay	7,000	7,000	9,000	8,000
100-2000-23-50080	Bilingual Pay	-	975	656	975
100-2000-23-50100	FICA Expense	13,329	16,870	16,050	19,075
100-2000-23-50120	Retirement Expense	124,768	156,152	148,344	203,342
100-2000-23-50125	Unemployment Expense	-	1,956	2,750	1,755
100-2000-23-50130	Health Insurance Expense	187,863	258,977	217,180	219,480
100-2000-23-50140	Worker's Comp Expense	-	1,102	1,513	1,672
100-2000-23-50150	Life Ins/LTD Expense	6,887	6,124	3,423	10,109
Total Personnel		1,256,219	1,533,419	1,455,111	1,638,491
Supplies and Fees					
100-2000-23-51000	Office Expenses	1,717	4,900	1,746	4,500
100-2000-23-51470	Printing & Expenses	-	175	-	600
100-2000-23-51485	Appraisal Field Supplies	168	350	-	750
100-2000-23-51496	Sales Data & Membership Fees	-	6,000	-	7,470
Total Supplies and Fees		1,885	11,425	1,746	13,320
Contractual					
100-2000-23-52280	Other Professional Services	36,523	68,500	68,259	50,000
Total Contractual		36,523	68,500	68,259	50,000
Training and Travel					
100-2000-23-53000	Training & Conferences	8,522	11,550	12,378	14,845
100-2000-23-53300	Mileage	538	14,600	1,207	14,400
Total Training and Travel		9,060	26,150	13,585	29,245
Total Land		1,303,687	1,639,494	1,538,701	1,731,056

Appraisal Operations (100-2000-24)



Note: New department added in FY27.

- New position added in FY27.

Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Appraisal Operations	122	0	1	\$108,579-\$152,010	\$57,830
Appraisal Operations Specialist	118	0	1	\$79,809-\$111,732	\$43,417
Total		0	2		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Appraisal Operations

Departmental Mission Statement

The Appraisal Operations Division supports district-wide appraisal excellence through standardized workflows, improved data integrity, modernized tools, and proactive compliance oversight. The division provides the governance, analytics, training infrastructure, and operational coordination necessary to ensure appraisal practices across all divisions are consistent, transparent, and defensible. Appraisal Operations strengthens valuation accuracy by aligning daily operations with long-term modernization strategies and state compliance requirements.

FY27 Goals & Objectives (new Division in FY27)

- Launch SPARC (GIS-Centric Workspace)
- District-Wide Training Modernization & Knowledge Management
- Advance Analytics & Dashboard Development
- Strengthen Correction Motion & EOV Coordination
- Enhance PTAD Compliance Preparedness
- Workflow Governance & SOP Standardization
- Expand AI, Automation & Data Integrity Initiatives
- Strengthen Division-Level QA Programs Through Central Oversight
- Improve Cross-Division Communication & Role Clarity
- Advance Long-Range Strategic Alignment

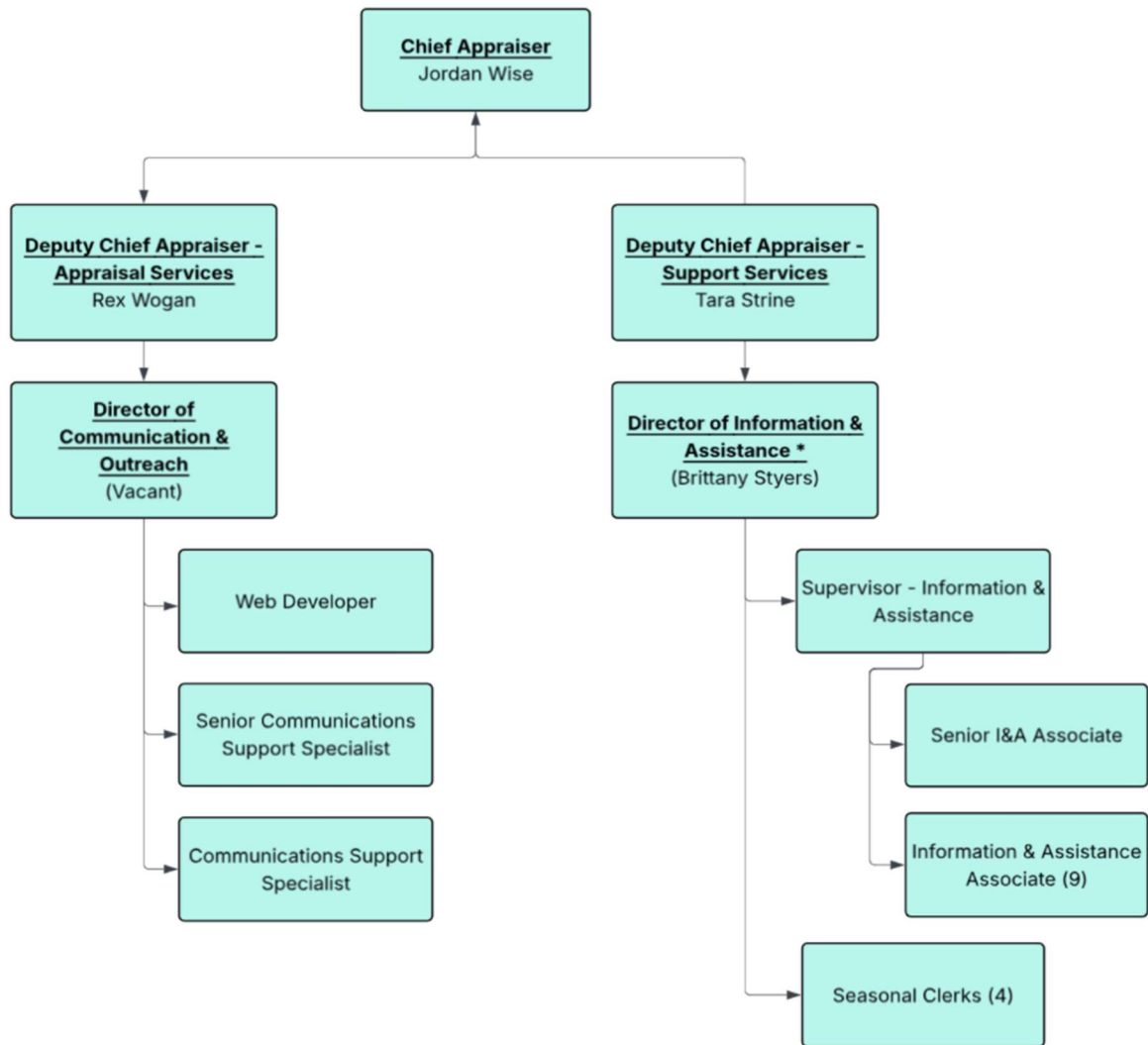
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Active use of Appeals, QA, and Productivity dashboards.			
Demonstrated MAP/SDPVS readiness.			
Improved correction motion and EOV timeliness.			
Completion of required Trainual modules.			
Deployment and adoption of SPARC.			

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Splits/Combinations	January 1 st	Land Appraisers
Condominium Creation/Processing	January 1 st	Supervisor/ Analyst
Send Certified AG Application Requests	January 1 st	Land Associates
Complete Land Valuation	January 1 st	Land Appraisers/Analyst
Process AG Applications	January 1 st	AG Specialist
AG Application Deadline	April 30 th	AG Specialist
Protest - Hearings	May 16 th	Land Appraisers/ Analyst
Arbitrations/Deeds/Rollbacks	All Year	Land Appraiser/ Supervisor
Land Valuation and Review Begins	August 1 st	Land Appraisers

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2000 - Appraisal Operations					
Division: 24 - Appraisal Operations					
Personnel					
100-2000-24-50000	Salaries & Wages	-	-	-	152,088
100-2000-24-50075	Professional Development Pay	-	-	-	2,000
100-2000-24-50100	FICA Expense	-	-	-	2,311
100-2000-24-50120	Retirement Expense	-	-	-	26,657
100-2000-24-50125	Unemployment Expense	-	-	-	117
100-2000-24-50130	Health Insurance Expense	-	-	-	27,222
100-2000-24-50140	Worker's Comp Expense	-	-	-	216
100-2000-24-50150	Life Ins/LTD Expense	-	-	-	1,306
100-2000-24-50900	New Position Request	-	-	-	113,417
Total Personnel		-	-	-	325,335
Supplies and Fees					
100-2000-24-51000	Office Expense	-	-	-	1,500
100-2000-24-51466	Publications	-	-	-	13,400
100-2000-24-51496	Sales Data & Membership Fees	-	-	-	35,400
Total Supplies and Fees		-	-	-	50,300
Contractual					
100-2000-24-52280	Other Professional Services	-	-	-	100,000
100-2000-24-53000	Training & Conferences	-	-	-	13,550
Total Contractual		-	-	-	113,550
Training and Travel					
100-2000-24-53300	Mileage	-	-	-	1,050
100-2000-24-55050	New Software	-	-	-	210,750
Total Training and Travel		-	-	-	211,800
Technology					
100-2000-24-55100	Software Maintenance/Subscriptions	-	-	-	456,200
100-2000-24-55110	Software Enhancements	-	-	-	25,000
100-2000-24-55120	Software Training	-	-	-	7,200
Total Technology		-	-	-	488,400
Total Appraisal Operations		-	-	-	1,189,385

Communications & Outreach (100-2500-25)



- New position in FY27

Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Communications & Outreach	120	1	1	\$93,089-\$130,324	\$31,586
Director of Information & Assistance	120	0	1	\$93,089-\$130,324	\$51,094
Supervisor – C&O	115	1	1	\$68,423-\$95,792	\$27,155
Web Developer	112	1	1	\$51,716-\$72,403	\$25,132
Senior Communications Support Specialist	111	0	1	\$48,333-\$67,666	\$25,269
Communications Support Specialist	109	3	1	\$42,216-\$59,102	\$25,203
Senior I&A Associate	108	1	1	\$39,454-\$55,236	\$23,181
I&A Associate	109	8	9	\$34,461-\$48,245	\$165,198
Seasonal Clerk (.5 each)	Seasonal	5	2	N/A	\$0
Total		20	18		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Communications & Outreach

Mission Statement

The mission of the Communications and Outreach Division is to support the FBCAD's legislative mandates by providing clear, concise, and informative content to the public while ensuring outstanding customer service to the property owners of Fort Bend County.

FY26 Accomplishments

- Deployed a new queue management system that delivers enhanced reporting and actionable insights to improve staff performance
- Reduced the percentage of abandoned phone calls
- Implemented a streamlined training process for temporary employees

FY27 Goals & Objectives

- Implement initiatives to retain experienced employees
- Implement a new queuing system for paper application submissions
- Fully train associates to process homestead exemption applications

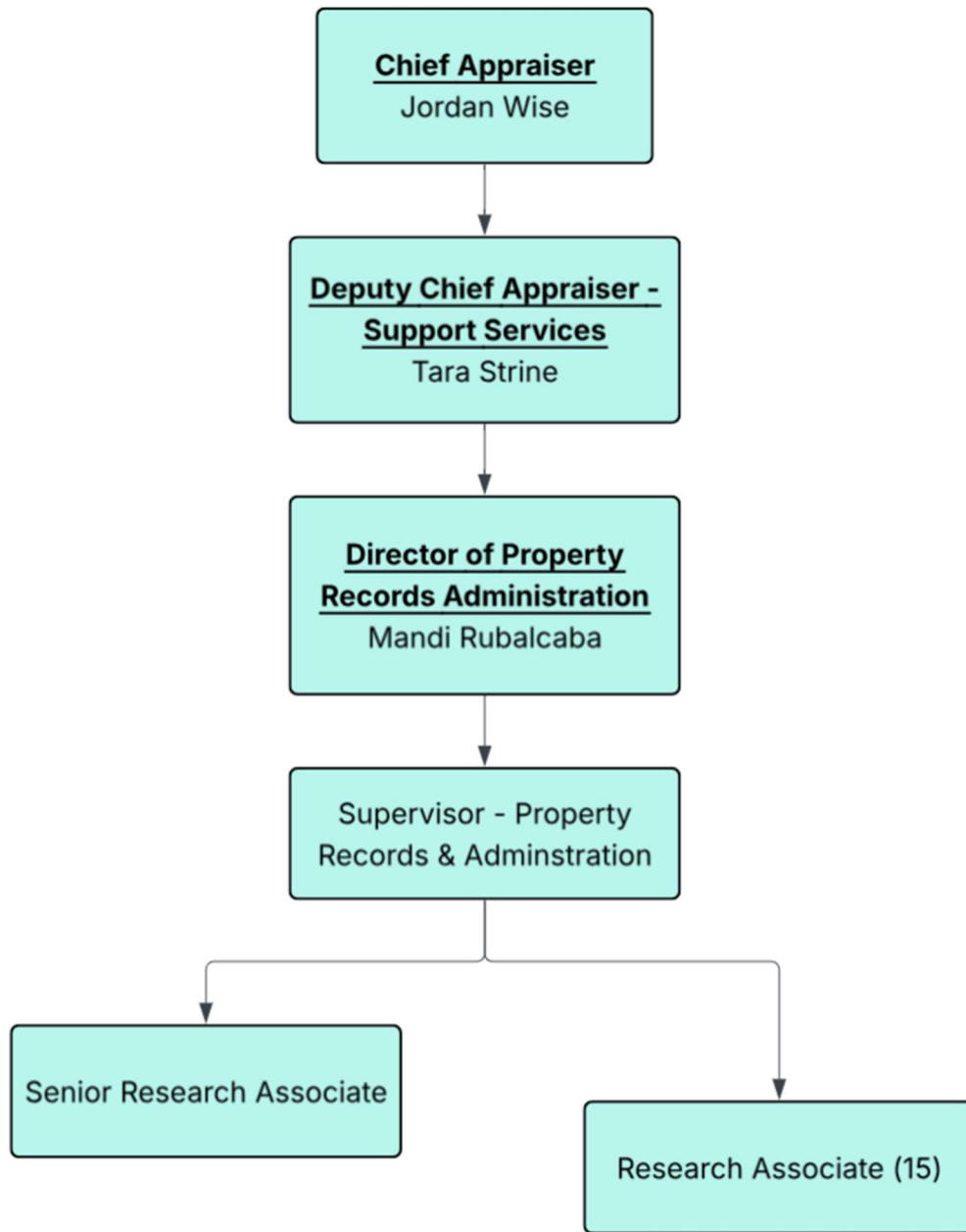
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
In-person interactions with property owners	22,275	23,000	24,000
Interactions with property owners via phone calls	53,736	56,000	59,000
Percentage of abandoned phone calls	13%	12%	11%

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Strategic Planning	November 15	Director
Public contact (phone calls and in-person interactions)	Year round	Associates

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2500 - Services					
Division: 25 - Communication & Outreach					
Personnel					
100-2500-25-50000	Salaries & Wages	713,417	821,503	865,978	940,715
100-2500-25-50025	Part-Time & Seasonal Pay	41,849	76,800	49,295	38,080
100-2500-25-50050	Overtime Pay	7,531	32,530	10,434	16,086
100-2500-25-50075	Professional Development Pay	1,000	1,000	2,000	1,000
100-2500-25-50080	Bilingual Pay	-	3,211	2,363	3,900
100-2500-25-50100	FICA Expense	12,872	18,990	16,626	17,876
100-2500-25-50120	Retirement Expense	98,952	122,985	125,883	168,075
100-2500-25-50125	Unemployment Expense	-	1,755	3,217	1,755
100-2500-25-50130	Health Insurance Expense	169,784	227,328	199,544	133,180
100-2500-25-50140	Worker's Comp Expense	-	943	717	1,421
100-2500-25-50150	Life Ins/LTD Expense	5,380	5,467	2,488	8,559
100-2500-25-50900	New Position Request	-	-	-	130,000
Total Personnel		1,050,785	1,312,512	1,278,545	1,460,647
Supplies and Fees					
100-2500-25-51000	Office Expense	2,344	4,505	1,786	2,000
100-2500-25-51455	Photo Equipment	1,998	-	-	-
Total Supplies and Fees		4,342	4,505	1,786	2,000
Contractual					
100-2500-25-52200	Temp/Contract Employees	85,218	-	-	-
100-2500-25-52280	Other Professional Services	34,861	47,000	-	-
100-2500-25-52400	Advertising/Marketing	2,457	10,000	500	5,000
Total Contractual		122,536	57,000	500	5,000
Training and Travel					
100-2500-25-53000	Training & Conferences	2,672	8,125	5,982	6,750
100-2500-25-53300	Mileage	374	1,000	400	1,000
Total Training and Travel		3,046	9,125	6,382	7,750
Technology					
100-2500-25-55050	New Software	2,065	-	-	-
100-2500-25-55100	Software Maintenance/Subscriptions	13,032	16,300	34,040	20,000
Total Technology		15,097	16,300	34,040	20,000
Total Communications & Outreach		1,195,806	1,399,442	1,321,253	1,495,397

Property Records Administration (100-2500-26)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Property Records Administration	120	1	1	\$93,089-\$130,324	\$40,440
Supervisor - Property Records & Administration	108	1	1	\$68,423-\$95,792	\$41,494
Senior Research Associate	108	2	1	\$39,454-\$55,236	\$39,065
Research Associate	106	14	15	\$34,461-\$48,245	\$461,951
Total		18	18		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Property Records Administration

Mission Statement

The Property Records Administration Department is dedicated to achieving and maintaining excellent ownership and exemption records by promoting an environment rich in detailed training to maximize accuracy and efficiency.

FY26 Accomplishments

- Obtain Audit tracking system
- Complete 2025 new sub ownership records
- Complete exemptions production training needs
- Exemptions reported under 1k applications within 30/90.

FY27 Goals & Objectives

- Comply with new legislation through exemptions Auditing system
- Complete the Exemptions re-certification project
- Develop highly trained exemption experts to aid in exemptions auditing
- Create and implement new process for paper application automation

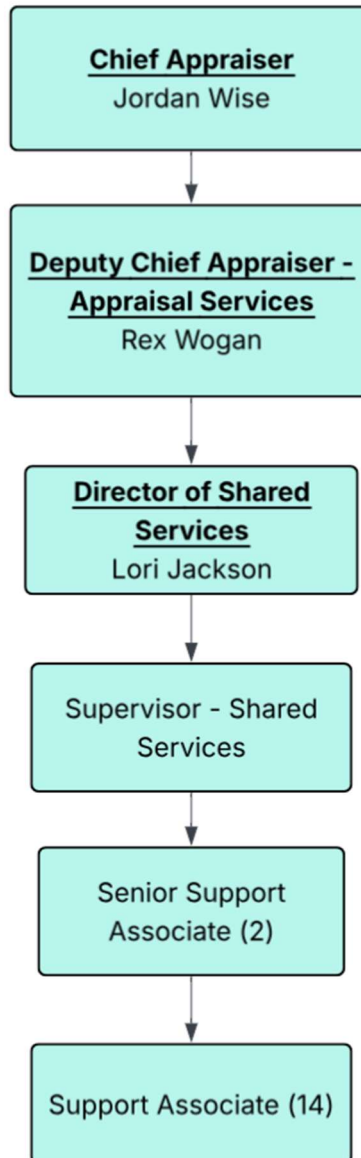
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Exemptions submissions	28,054	32,000	38,000+
Ownership updates	126,381	128,000	130,000+
Mailing address change requests	2,634	2,800	3,000
Denial, Removal, Mortgage Letters	4,105	4,000	3,800
Ownership Certificates processed	95	105	110

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Account Combination	February 1	PRA Associates
Data Entry Noticing Deadline	March 10	PRA Associates
Protest Hearings (Regular Season)	May 15	PRA Supervisor & associates
Data Entry Certification Deadline	July 9	PRA Associates
OA per Birthdate / EX Removal, Denial, 25.25 Hearings	Monthly	PRA Supervisor & Associates

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 2500 - Services					
Division: 26 - Property Records					
Personnel					
100-2500-26-50000	Salaries & Wages	846,372	934,870	945,631	1,050,429
100-2500-26-50050	Overtime Pay	128,388	68,227	24,742	114,445
100-2500-26-50075	Professional Development Pay	1,000	1,000	1,000	1,000
100-2500-26-50080	Bilingual Pay	-	1,853	2,888	4,875
100-2500-26-50100	FICA Expense	13,845	14,586	14,216	17,729
100-2500-26-50120	Retirement Expense	134,405	146,076	165,363	204,477
100-2500-26-50125	Unemployment Expense	-	2,169	3,302	2,106
100-2500-26-50130	Health Insurance Expense	242,214	321,388	294,414	347,158
100-2500-26-50140	Worker's Comp Expense	-	1,015	657	1,655
100-2500-26-50150	Life Ins/LTD Expense	7,692	6,058	3,325	9,825
Total Personnel		1,373,916	1,497,242	1,455,538	1,753,699
Supplies and Fees					
100-2500-26-51000	Office Expense	2,470	8,200	458	800
100-2500-26-51400	Postage/Mailing Expense	-	15,000	-	15,000
100-2500-26-51470	Printing & Expenses	-	500	500	500
Total Supplies and Fees		2,470	23,700	958	16,300
Contractual					
100-2500-26-52290	Exemption Verification	145,304	265,180	265,180	265,180
100-2500-26-52325	Records, Deeds, & Titles	1,222	3,219	3,078	3,219
Total Contractual		146,526	268,399	268,258	268,399
Training and Travel					
100-2500-26-53000	Training & Conferences	1,600	10,125	3,427	8,900
100-2500-26-53300	Mileage	379	1,000	624	1,000
Total Training and Travel		1,979	11,125	4,051	9,900
Technology					
100-2500-26-55100	Software Maintenance/Subscriptions	142,949	140,000	136,498	160,000
Total Technology		142,949	140,000	136,498	160,000
Total Property Records		1,667,839	1,940,466	1,865,303	2,208,298

Shared Services (100-3000-30)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Shared Services	120	1	1	\$93,089-\$130,324	\$49,901
Supervisor - Shared Services	116	1	1	\$68,423-\$95,792	\$34,180
Senior Support Associate	108	3	2	\$42,216-\$59,102	\$61,777
Support Associate	106	13	14	\$34,461-\$48,245	\$411,811
Seasonal Clerk (.5 each)		1	0	N/A	\$0
Total		19	18		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Shared Services

Departmental Mission Statement

We are on a mission to redefine the meaning of Shared Services for the departments we assist every day. We pledge to pursue success with unwavering commitment. Our values of accuracy and timely results guide us as we strive to uphold our integrity no matter what the challenge. Through determination and dedication, we aim to achieve excellence, inspiring ourselves and our community.

FY26 Accomplishments

- Streamlined departmental operations by addressing and fulfilling all requests efficiently, improving inter-departmental collaboration.
- Maintained timely support for all departments, contributing to enhanced productivity and workflow continuity.
- Successfully completed both preliminary and certification reports on schedule, ensuring accuracy and timely submission.
- Consistently completed all supplemental reports on time throughout the year, supporting seamless operations and accurate record-keeping.

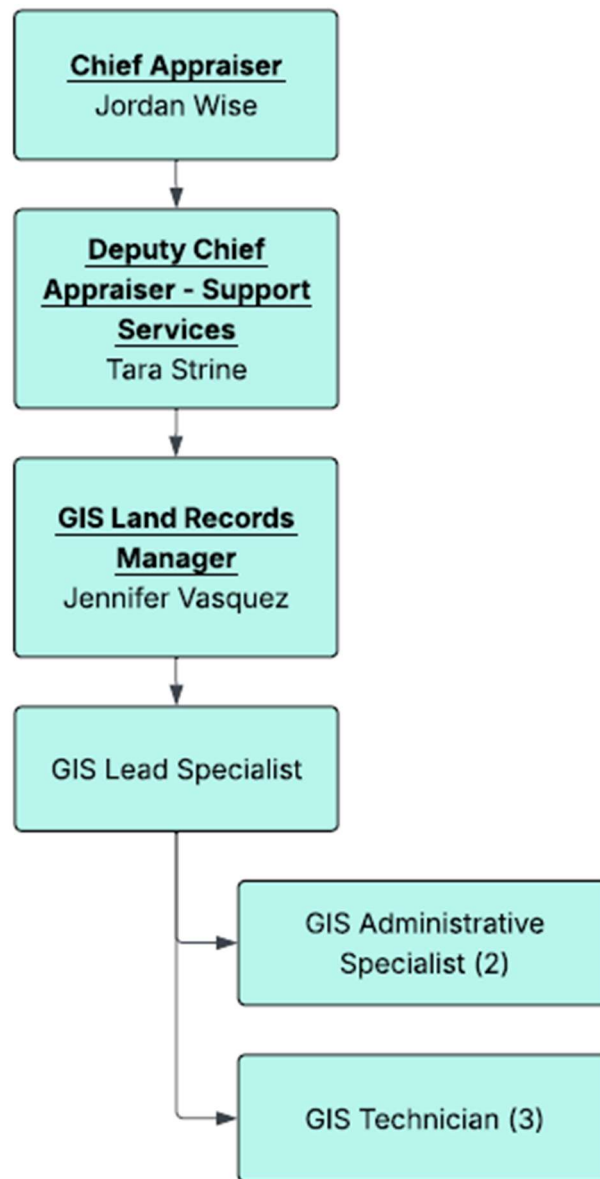
FY27 Goals & Objectives

- Facilitate all departmental requests in a timely manner to ensure smooth operation and effective collaboration.
- Complete preliminary, certification, and supplemental reports on schedule, maintaining accuracy and supporting informed decision-making.
- Develop and maintain a high-performing team that consistently achieves a high level of productivity

Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
<i>ARB Mailings for hearings</i>	44,000	46,000	48,000
Mailed in house notices	20,000	21,000	22,000
Agents coded	40,000	42,000	44,000
Properties noticed by April 15	313,310	357,717	375,100
% noticed by April 15	70%	80%	85%
Field cards processed within 30 days of receipt	40%	60%	80%
Field cards done by Feb 1	106,934	150,000	200,000

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 3000 - Shared Services					
Division: 30 - Shared Services					
Personnel					
100-3000-30-50000	Salaries & Wages	976,123	988,692	1,008,635	1,041,800
100-3000-30-50025	Part-Time & Seasonal Pay	13,701	14,400	-	-
100-3000-30-50050	Overtime Pay	32,146	84,337	57,793	42,199
100-3000-30-50075	Professional Development Pay	3,000	3,000	5,000	6,000
100-3000-30-50080	Bilingual Pay	-	3,900	3,338	5,850
100-3000-30-50100	FICA Expense	15,076	16,900	15,449	16,616
100-3000-30-50120	Retirement Expense	139,253	156,835	151,987	191,633
100-3000-30-50125	Unemployment Expense	-	2,106	3,207	1,989
100-3000-30-50130	Health Insurance Expense	273,569	310,339	307,145	336,227
100-3000-30-50140	Worker's Comp Expense	-	1,105	827	1,551
100-3000-30-50150	Life Ins/LTD Expense	9,028	6,060	3,759	9,654
Total Personnel		1,461,896	1,587,674	1,557,140	1,653,518
Supplies and Fees					
100-3000-30-51000	Office Expense	3,553	2,939	2,923	7,567
Total Supplies and Fees		3,553	2,939	2,923	7,567
Contractual					
100-3000-30-53000	Training & Conferences	4,055	15,350	7,473	14,350
100-3000-30-53300	Mileage	406	1,000	230	1,000
Total Contractual		4,461	16,350	7,703	15,350
Total Shared Services		1,469,910	1,606,963	1,567,766	1,676,435

Geographical Information System (GIS) - Land (100-3500-35)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
GIS Land Records Manager	118	1	1	\$79,809-\$111,732	\$38,582
GIS Lead Specialist	115	1	1	\$53,355-\$88,696	\$36,191
GIS Technician	111	3	3	\$48,333-\$67,666	\$104,605
GIS Administrative Specialist	109	2	2	\$42,216-\$59,102	\$59,403
Total		7	7		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Geographical Information System (GIS) - Land

Mission Statement

The Land Records Division Is dedicated to providing data accuracy and ensuring that all real property accounts are added to the roll in a timely manner. We strive to ensure the public and stakeholders can have confidence in our records.

FY26 Accomplishments

- Effectively managed all splits and combinations by completing these items within one week of receipt.
- Maintained our established performance standard by ensuring all deeds are processed within 120 days from the date of recordation.
- By entering all plats into our parcel construction layer, we will eliminate reliance on third-party services. This will enable us to redirect those funds toward research and other time-intensive priorities.

FY27 Goals & Objectives

- Staying within 90-days of document recording.
- Eliminate backlog to be worked after certification.

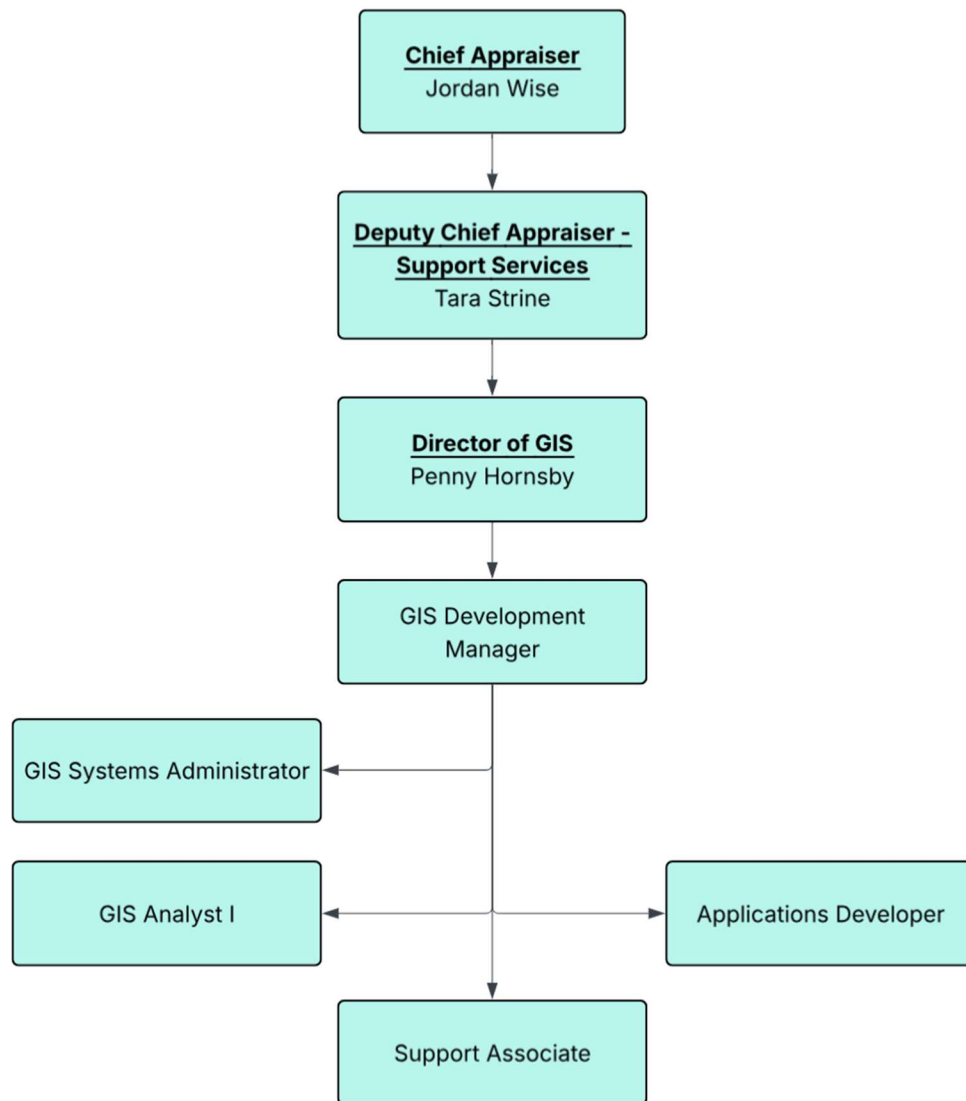
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Budget
Splits/combinations processed	69	128	188
New subdivisions processed	92	125	158
Non-true new subdivisions processed	188	205	222
Number of new subdivisions lots	7,206	9,600	11,994
MUD Estimates	71	84	97
Ownership Certificates, AWSAA, Civil Cases, PIR	23	41	59
AWSA	17	20	23
Civil Cases	9	10	11
Public Information Request	12	11	10

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Subdivisions Plats, Annex/De-Annexation	All Year	All Land Records Team
Entity Creation	July 1	All Land Records Team
Splits/Combinations	January 31	All Land Records Team
Ownership certificates, Deed Processing	All Year	All Land Records Team
MUD Estimates	All Year	GIS Technicians
PIR, Document culling	All Year	GIS Land Records Manager
Condominium creation	January 31	GIS Land Records Mngr/GIS Lead Spec./GIS Admin
Managing GIS Inbox	All Year	GIS Land Records Mngr
QC	All Year	GIS Land Records Mngr/GIS Lead Spec.
Managing Third-Party Projects	All Year	GIS Land Records Mngr

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 3500 - Geographical Information Services					
Division: 35 - GIS Land Records					
Personnel					
100-3500-35-50000	Salaries & Wages	405,164	442,333	441,442	491,972
100-3500-35-50050	Overtime Pay	33,380	37,923	34,226	44,373
100-3500-35-50075	Professional Development Pay	2,250	2,250	2,250	2,250
100-3500-35-50100	FICA Expense	6,180	6,996	6,930	8,219
100-3500-35-50120	Retirement Expense	60,837	70,219	65,475	94,791
100-3500-35-50125	Unemployment Expense	-	819	717	819
100-3500-35-50130	Health Insurance Expense	97,026	120,532	107,925	129,640
100-3500-35-50140	Worker's Comp Expense	-	487	812	767
100-3500-35-50150	Life Ins/LTD Expense	4,146	2,627	1,878	4,545
Total Personnel		608,983	684,186	661,655	777,377
Supplies and Fees					
100-3500-35-51000	Office Expense	46	3,230	726	2,000
100-3500-35-52280	Other Professional Services	127,631	170,000	170,000	170,000
Total Supplies and Fees		127,677	173,230	170,726	172,000
Contractual					
100-3500-35-52320	Plats and Abstracts	200	1,483	-	1,483
Total Contractual		200	1,483	-	1,483
Training and Travel					
100-3500-35-53300	Mileage	-	1,000	-	1,000
100-3500-35-53000	Training and Conferences	-	9,147	2,542	10,500
Total Training and Travel		-	10,147	2,542	11,500
Technology					
100-3500-35-55110	Software Enhancements	-	5,000	-	5,000
Total Technology		-	5,000	-	5,000
Total GIS-Land Records		736,859	874,046	834,923	967,360

Geographical Information System (GIS) – Development (100-3500-36)



Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of GIS	122	1	1	\$108,579-\$152,010	\$51,865
GIS Development Manager	118	1	1	\$79,809-\$111,732	\$46,352
GIS Systems Administrator	116	1	1	\$68,423-\$95,792	\$22,076
GIS Analyst I	115	1	1	\$53,355-\$88,696	\$35,314
Applications Developer	115	1	1	\$53,355-\$88,696	\$34,622
Support Associate	106	1	1	\$34,461-\$48,245	\$26,548
Total		6	6		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Geographical Information System (GIS) - Development

Mission Statement

The GIS Development Division strives to maximize spatial intelligence through innovative GIS application development. Our mission is to harness cutting-edge technology to create user-centric solutions utilizing existing and creating new software and platform integrations that unlock the power of existing data in a geospatial and visually appealing format, enabling informed decision-making through the identification of patterns, trends, hotspots, anomalies, and relationships to enhance resource allocation and management.

FY26 Accomplishments

- Configured, tested, and deployed a multi-user, 3-partitioned server for ArcGIS Pro to the Land Dept.
- Implemented a routing service available online for use by the appraisal teams.
- Launched Phase I of the SPARC (Spatial Appraisal Review Console) project integrating sketches
- Deployed multiple applications for departments designed to compile equity reports.
- Created a dashboard displaying summaries for hold notices, flags, and other requested data.
- Upgraded ArcGIS Enterprise to 11.5.
- Clarification of individual team roles, responsibilities and expectations, the establishment of our team vision, cultural pillars, and values significantly impacted productivity and efficiency.

FY27 Goals & Objectives

- Deploy Phase II of the SPARC project.
- Deploy ArcGIS Pro Server to power users in multiple departments.
- Deploy updated, customized non-GIS applications for all departments.
- Perform monthly outreach including demos and hands-on training.

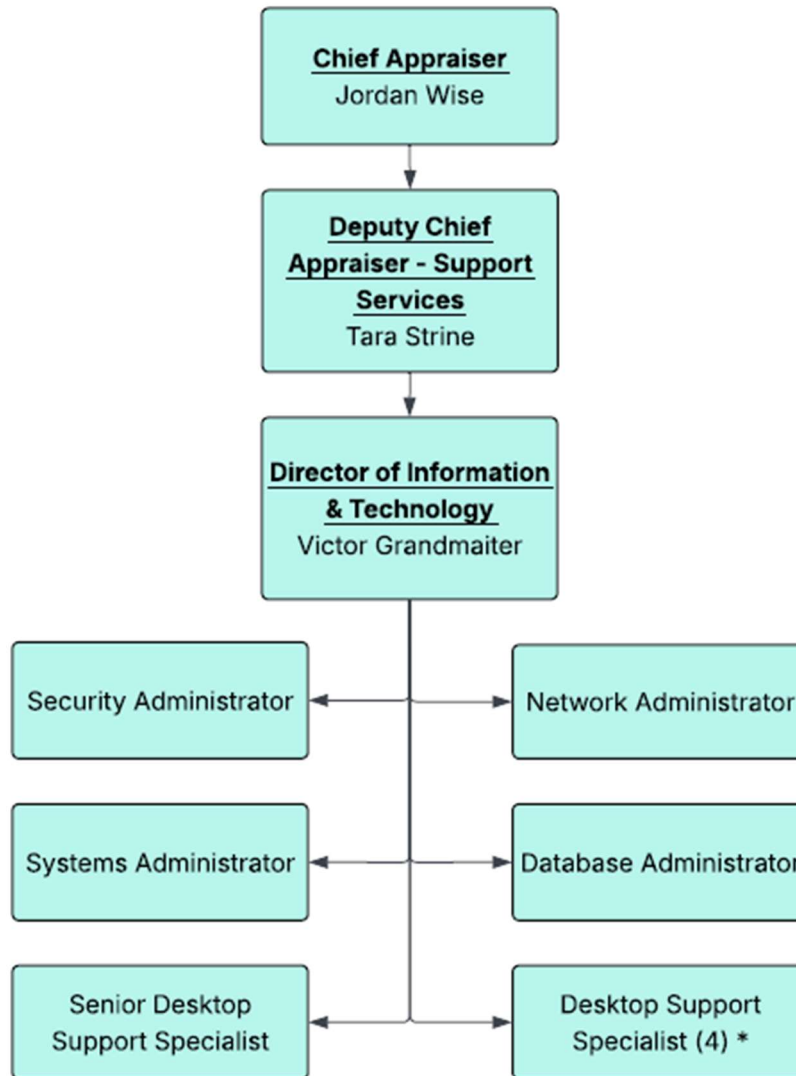
Performance Measures	FY25 Actual	FY26 Estimated	FY27 Budget
New features created and deployed in Portal	149	140	159
New or updated applications released	53	30	56
Number of individuals utilizing ArcGIS Pro	10	17	14
Number of FBCAD individuals actively utilizing Portal	45	90	110
Number of views of FBCAD Open Data Hub	37,449	50,000	75,000
Number of schedule outreach or demos	10	20	15

Key Departmental Tasks and Dates

Tasks	Dates	Personnel
Strategic Planning, Goals, Obj.	Monthly	Director
Distribute Aerial Imagery to Entities	March	Analyst, Administrative Specialist II
Prepare/Share GIS Quart. Updates	Quarterly	Analyst, Administrative Specialist II
Phase II of Application Deployments	Weekly	Application Developer, Manager
Roll All SDE Datasets to next Tax Year	July 2028	Analyst/System Administrator

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 3500 - Geographical Information Services					
Division: 36 - GIS Development					
Personnel					
100-3500-36-50000	Salaries & Wages	413,012	463,570	482,691	569,142
100-3500-36-50050	Overtime	7,020	10,669	8,675	15,891
100-3500-36-50075	Professional Development Pay	3,250	3,250	3,250	3,250
100-3500-36-50100	FICA Expense	5,866	6,890	7,395	8,871
100-3500-36-50120	Retirement Expense	58,077	69,149	69,240	102,314
100-3500-36-50125	Unemployment Expense	-	585	855	702
100-3500-36-50130	Health Insurance Expense	52,305	67,601	72,254	99,048
100-3500-36-50140	Worker's Comp Expense	-	480	456	828
100-3500-36-50150	Life Ins/LTD Expense	3,791	2,533	1,460	5,014
Total Personnel		543,322	624,727	646,276	805,060
Supplies and Fees					
100-3500-36-51000	Office Expense	158	250	100	268
Total Supplies and Fees		158	250	100	268
Contractual					
100-3500-36-52280	Other Professional Services	-	40,000	10,000	40,000
100-3500-36-52370	Aerial Imagery Services	340,674	340,674	340,674	400,000
Total Contractual		340,674	380,674	350,674	440,000
Training and Travel					
100-3500-36-53000	Training & Conferences	28,022	25,875	23,883	34,378
100-3500-36-53300	Mileage	213	1,000	-	1,070
Total Training and Travel		28,234	26,875	23,883	35,448
Technology					
100-3500-36-55050	New Software	-	58,435	55,110	20,000
100-3500-36-55100	Software Maintenance/Subscriptions	57,669	72,300	81,277	189,288
100-3500-36-55299	Hardware	19,681	1,200	8,001	65,200
Total Technology		77,349	131,935	144,388	274,488
Total GIS-Development		989,738	1,164,461	1,165,321	1,555,263

Information & Technology (100-4000-40)



- 1 new position added in FY27

Positions	Pay Grade	FY26	FY27	Pay Plan Range	Benefits Estimate
Director of Information & Technology	122	1	1	\$108,579-\$152,010	\$44,252
Network Administrator	116	1	1	\$68,423-\$95,792	\$29,362
Security Administrator	116	1	1	\$68,423-\$95,792	\$29,362
Database Administrator	116	1	1	\$68,423-\$95,792	\$34,091
Systems Administrator	116	1	1	\$68,423-\$95,792	\$56,596
Senior Desktop Support Specialist	112	0	1	\$51,716-\$72,403	\$29,922
Desktop Support Specialist	110	3	4	\$45,171-\$63,239	\$137,796
Seasonal Clerk (.5 each)		1	0	N/A	\$0
Total		9	10		

The benefits estimate includes the following: health/dental/vision insurance, retirement, life insurance, 457 deferred compensation, unemployment insurance, long-term disability, and worker's compensation insurance. The District does not offer an auto allowance benefit.

Information & Technology

Departmental Mission Statement

The mission statement for the IT Department is that we are committed to providing the highest level of service to support the organization through technology and innovation with empowered experts.

FY26 Accomplishments

- Seamlessly deployed Abnormal Security email filter with zero impact to email services
- Successfully added an additional Hyper-V Virtual host to our main Failover Cluster.
- Upgraded our Domain Controllers to Windows Server 2022, modernizing domain controllers.
- Our internet bandwidth was upgraded from a 3GB connection to 2 separate ISP Providers.
- Added AI-driven simulated phishing and training to our Cybersecurity training platform.
- Maintained 100% HB3834 Compliance.
- Completed 2 penetration tests this year using the Horizon3 Node Zero platform

FY27 Goals & Objectives

- Strategic Alignment of IT with Organizational Goals - Adopt industry-standard approaches to IT planning and operations that support and advance CAD's strategic direction.
- High-Availability Infrastructure - Ensure robust and reliable server and storage solutions with redundancy, failover, and load balancing for all mission-critical applications.
- Secure, Reliable, and Adaptive IT Environment - Maintain a dynamic infrastructure that meets evolving security threats and operational demands.
- Professional Development and Staff Training - Enhance productivity and communication by offering comprehensive training and professional growth opportunities for all team members.
- Elevated Customer Service and IT Reputation - Become a trusted partner through proactive support and responsive service, strengthening relationships across the organization.

Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Total Tickets Resolved	3,850	4,620	5,544
Tickets Percentage Increase	27%	20%	20%

Key Department Tasks and Dates

Task	Dates	Personnel
Arctic Wolf Quarterly Review	Jan 1st	IT Director\System Administrator
Bi-annual Pen Test	Mar 15th	IT Director\System Administrator
Technical Temp Start Date	April 1st	IT Director
ARB Hardware changes completed	May 1st	Desktop Support
Cleanup Desktops in ARB	August 1st	Desktop Support
Projects\POC Start date	Sept. 1st	IT Department

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 4000 - Information Technology					
Division: 40 - Information Technology					
Personnel					
100-4000-40-50000	Salaries & Wages	540,357	672,162	559,056	654,172
100-4000-40-50025	Part-Time & Seasonal Pay	-	19,200	22,275	21,760
100-4000-40-50050	Overtime Pay	16,032	19,707	9,518	23,355
100-4000-40-50075	Professional Development Pay	1,000	1,000	2,000	2,000
100-4000-40-50100	FICA Expense	7,617	11,619	8,663	12,015
100-4000-40-50120	Retirement Expense	76,593	99,746	79,893	117,117
100-4000-40-50125	Unemployment Expense	-	1,053	1,254	936
100-4000-40-50130	Health Insurance Expense	116,658	136,022	117,052	144,471
100-4000-40-50140	Worker's Comp Expense	-	716	590	982
100-4000-40-50150	Life Ins/LTD Expense	4,912	3,647	2,133	6,000
100-4000-40-50900	New Position Request	-	-	-	155,216
Total Personnel		763,169	964,872	802,434	1,138,024
Supplies and Fees					
100-4000-40-51000	Office Expense	4,415	4,550	862	350
100-4000-40-51300	Copy Expense	319	-	-	-
100-4000-40-51480	Printer Maintenance	9,393	10,800	6,104	10,800
Total Supplies and Fees		14,128	15,350	6,966	11,150
Contractual					
100-4000-40-52280	Other Professional Services	200	-	-	-
100-4000-40-52310	Telephone/Cell/Internet	349,958	306,972	331,131	288,852
100-4000-40-52360	Building/Equipment Lease	117,800	121,670	114,042	211,000
Total Contractual		467,958	428,642	445,173	499,852
Training and Travel					
100-4000-40-53000	Training & Conferences	14,525	23,174	5,506	19,745
100-4000-40-53300	Mileage	531	1,000	261	1,000
Total Training and Travel		15,057	24,174	5,767	20,745
Building/Maintenance					
100-4000-40-54100	Building Maintenance/Custodial	6,819	15,000	329	5,000
Total Building/Maintenance		6,819	15,000	329	5,000
Technology					
100-4000-40-55050	New Software	-	99,300	38,727	48,000
100-4000-40-55075	Batteries/Backup Equipment	6,569	205,000	205,113	5,000
100-4000-40-55100	Software Maintenance/Subscriptions	323,874	449,113	587,938	557,399
100-4000-40-55110	Tyler Orion/ATP/ERP	-	503,518	427,577	480,480
100-4000-40-55140	Backup Storage	69,114	75,000	64,652	100,000
100-4000-40-55299	Hardware/Software	773,099	830,500	353,435	99,000
Total Technology		1,172,656	2,162,431	1,677,442	1,289,879
Capital Expenditures					
100-4000-40-55500	Equipment Replacement	-	-	-	612,500
Total Capital Expenditures		-	-	-	612,500
Total Information Technology		2,439,787	3,610,469	2,938,111	3,577,150

Appraisal Review Board (100-7000-70)

Departmental Mission Statement

To provide the best ARB hearing process possible.

FY26 Accomplishments

- Segmented board member training by category
- Successfully integrated new check-in system
- Expanded training for hearing types and single member

FY27 Goals & Objectives

- Utilize software for scheduling and payroll
- Increase hearing room capabilities due to single/multi-member panel rule
- Establish increase of agent rooms
- Revamp additional procedures per State Comptroller requirements
- Have residential, commercial, and land training for all residential members
- Implement online hearings 10%
- Implement Lunch and Learn for all incoming new members
- To train all chairs to be mentors for new members

Performance Measures	FY25 Actual	FY26 Estimated	FY27 Projected
Number of hearings held	19,658	12,695	10,000
Number of hearings held May-July hearing season	18,303	11,704	8,500
Percentage of hearings per appeals filed	7%	8%	5%
Average Wait Time for Resident Hearings (non-agent)	30-60 min	30-60 min	30-60 min
State requirement for 95% of protests submitted	97%	97.4%	97%

Key Departmental Dates and Tasks

Tasks	Dates	Personnel
Protest Hearing Start Date	May 18	All ARB Members
95% state requirement deadline	July 20	All ARB Members
ARB Training Start Date	January 6	All ARB Members

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
Department: 7000 - Appraisal Review Board					
Division: 70 - Appraisal Review Board					
Supplies and Fees					
100-7000-70-51000	Office Expense	2,849	5,000	3,022	2,500
100-7000-70-51410	ARB Recognition	340	-	-	-
100-7000-70-51466	Publications	-	-	-	650
Total Supplies and Fees		3,189	5,000	3,022	3,150
Contractual					
100-7000-70-52000	Professional Services	45,564	5,630	50,381	50,000
100-7000-70-52150	Per Diem - ARB	1,000	-	-	-
100-7000-70-52225	Security Services	13,313	22,980	8,899	13,200
100-7000-70-52230	Hearings and Meetings	630,577	678,280	630,000	600,000
100-7000-70-52250	Attorney Retainer Fees	-	12,000	-	-
Total Contractual		690,454	718,890	689,280	663,200
Training and Travel					
100-7000-70-53000	Training & Conferences	440	17,500	1,135	3,500
Total Training and Travel		440	17,500	1,135	3,500
Building/Maintenance					
100-7000-70-54000	Minor building repairs	216	-	-	-
100-7000-70-54060	Shredding and Recycling	-	2,916	1,630	2,916
100-7000-70-54100	Building Maintenance/Custodial	21,457	27,427	19,468	23,333
100-7000-70-54200	Utilities (Elec, Gas, Water)	18,937	23,790	21,310	40,833
Total Building/Maintenance		40,610	54,133	42,408	67,082
Technology					
100-7000-70-55100	Software Maintenance/Subscriptions	-	480	1,143	-
Total Technology		-	480	1,143	-
Other Expenditures					
100-7000-70-70000	Principle	144,670	115,926	147,167	59,834
100-7000-70-70100	Interest	15,200	49,926	9,480	6,286
Total Other Expenditures		159,870	165,852	156,647	66,120
Total Appraisal Review Board		894,563	961,855	893,635	803,052



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Capital Projects Fund



The Capital Projects Fund is used to account for funds set aside to acquire, build, improve, or renovate major long-term assets. These assets are often called capital assets and typically have a useful life of many years. Examples include acquiring a new facility, purchasing large equipment, and renovating an existing asset. A capital projects fund is not used for day-to-day operating expenses such as salaries, office supplies, utilities, or routine maintenance. The funding sources can be transfers from the General Fund, grants, or special financial arrangements. The completion or purchase of the asset may take several years to complete.

Department: 5000 - Capital Projects					
Division: 50 - Capital Projects					

Dept/Account#	Account Title	FY25 Actual Expenditures	FY26 Revised Budget	FY26 Estimate	FY27 Adopted Budget
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Revenue					
500-5000-50-41100	Investment Income	-	500,000	520,000	-
500-5000-50-42000	Debt/Financing Proceeds	-	32,000,000	32,000,000	-
Total Revenue		-	32,500,000	32,520,000	-

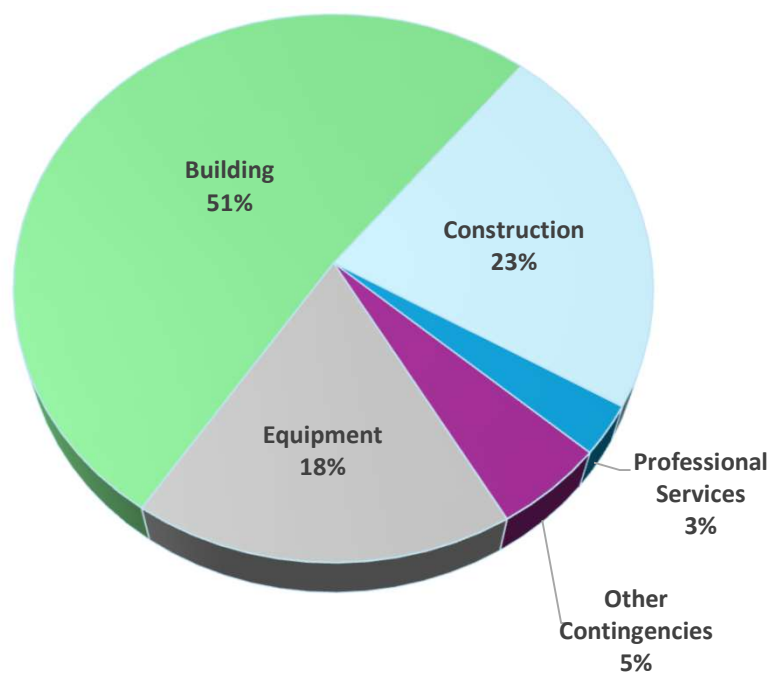
Expenditures					
Capital Outlay					
500-5000-50-60000	Equipment	-	5,749,225	400,000	-
500-5000-50-60300	Building	-	16,737,500	16,906,400	-
500-5000-50-60500	Construction	-	7,328,750		-
500-5000-50-60600	Professional Services	-	967,200	308,268	-
500-5000-50-60700	Other Contingencies	-	1,717,325		-
Total Capital Outlay		-	32,500,000	17,614,668	-

Total Capital Outlay		-	32,500,000	17,614,668	-
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Grand Total		-	32,500,000	17,614,668	-
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Note: The Capital Projects Fund was established after the adoption of the original FY27 budget and before FY26 had closed. This fund, therefore, does not have prior year (FY25) actuals. Unspent FY26 funds will carry over into FY27 to be expended through a budget amendment process in FY27.

FY26 Budget Allocations



Capital Improvement Program (CIP)



The Fort Bend Central Appraisal District's Capital Improvement Program (CIP) is a multi-year program designed to manage, plan out and replace capital assets and projects. The program is designed to function as a long-term planning tool to identify funding sources and spread out the costs over a longer period of time. Many capital assets purchased can take months, if not years, to build into a completed asset or project which can then be depreciated.

The term capital assets is used to describe assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets include major government facilities, infrastructure, equipment and networks that enable the delivery of public sector services. The performance and continued use of these capital assets is essential to the health, safety, economic development and quality of life of those receiving services.

The District's Finance Department is responsible for maintaining the organization's asset list and depreciating those assets on an annual basis. Individual departments are also responsible for managing and properly maintaining those assets, while also reporting assets that are being disposed of or taken out of service.

Funding for capital assets are typically paid from current operating sources, transfers from other funds (if a fund has been established to track the asset or project), special financing proceeds, grants or fund balance. To eliminate the need for unplanned large one-time purchases, the District will attempt to set aside funds over a period of time.

The District's capitalization threshold for each asset is \$10,000 with a useful life of more than one year. The straight-line method of depreciation is used for all assets, with the exception of land.

Asset Class	Useful Life
Land	None
Building	40 years
Building Improvements	10 years
Computer Equipment	3 years
Furniture and Fixtures	5 years
Machinery	5 Years

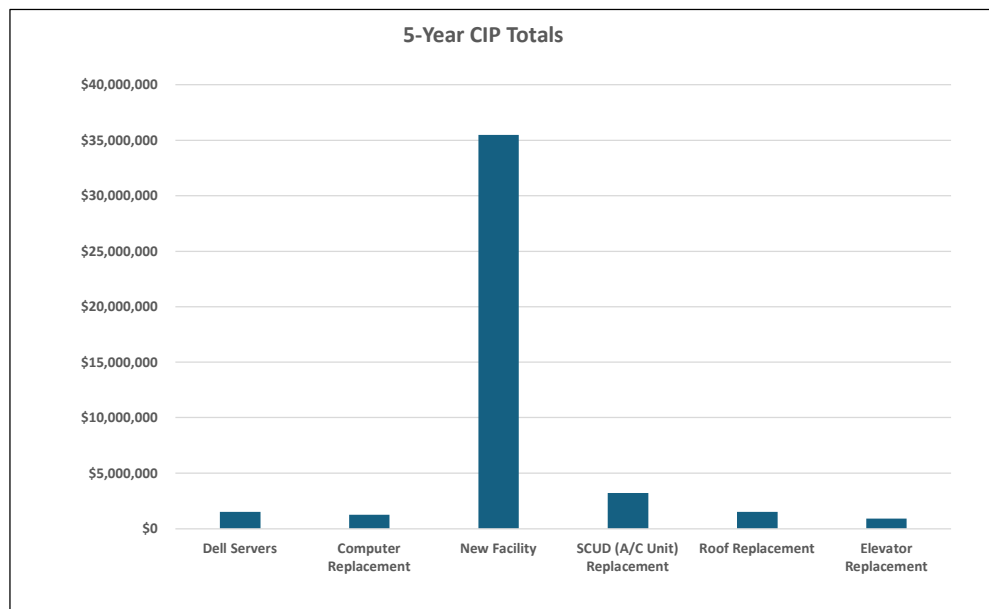
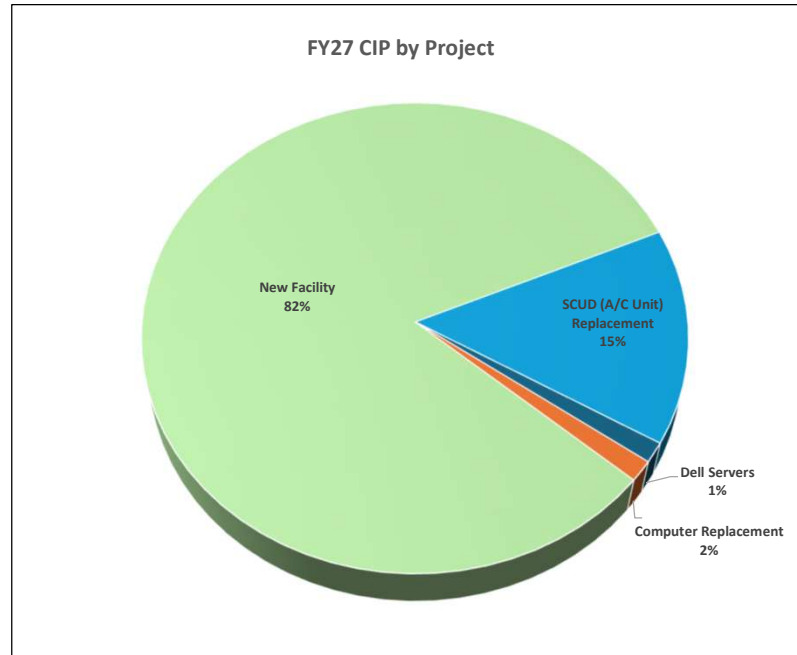
Items to be replaced are developed through a predetermined rotating schedule. Each year, as replacement purchases are made, the old assets are removed from service. The replacement schedule can be established for computer equipment, building equipment, furniture or machinery.

Capital projects can consist of a group of items that make up one unit or equipment function. For example, a server replacement project can consist of cabling, software, switches and the server itself. All of these items can only be used in the use of the server so they must be purchased together.

Capital Improvement Program (CIP)

5-Year Program

Project Name	Department	Fund	Prior Yrs	FY27	FY28	FY29	FY30	Total
Dell Servers	IT	General Fund	\$600,000	\$300,000	\$300,000	\$300,000	\$0	\$1,500,000
Computer Replacement	IT	General Fund	625,000	312,500	312,500	0	0	1,250,000
New Facility	Administration	Gen Fund/CP Fund	17,614,668	17,885,332	0	0	0	35,500,000
SCUD (A/C Unit) Replacement	Administration	Capital Projects Fund	0	3,208,000	0	0	0	3,208,000
Roof Replacement	Administration	Capital Projects Fund	0	0	1,500,000	0	0	1,500,000
Elevator Replacement	Administration	Capital Projects Fund	0	0	303,667	303,667	303,667	911,000
Total			\$18,839,668	\$21,705,832	\$2,416,167	\$603,667	\$303,667	\$43,869,000



Capital Improvement Program (CIP)

Dell Servers



Total Project Cost	\$1,500,000
Department	Information Technology
FY Started	FY25
FY Completion	FY29
Fund #	General Fund
Comments	5-year program.

Project Description

Dell server replacement, year 3 of 5. There are 8 servers set to be replaced over a 5-year period. FY27 will be year 3 of the 5-year period and will replace 4 of the servers.

Project Origination

The current servers are not adequate and will not not meet the need of future data file storage, delivery and security.

Will there be an impact to the operating budget once complete?

☐ Yes

☒ No

Funding Sources

Operating Revenues
Grants
Debt Financing
Other: _____
Total Revenues

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
\$1,500,000	\$600,000	\$300,000	\$300,000	\$300,000		\$1,500,000
						\$0
						\$0
						\$0
\$1,500,000	\$600,000	\$300,000	\$300,000	\$300,000	\$0	\$1,500,000

Project Expenditures

Engineering
Land/Right of Way
Design/Surveying
Architecture
Project Management
Equipment/Fixtures
Building
Construction
Contingency
Total Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
						\$0
1,500,000	600,000	300,000	300,000	300,000		\$1,500,000
						\$0
						\$0
						\$0
\$1,500,000	\$600,000	\$300,000	\$300,000	\$300,000	\$0	\$1,500,000

Est. Future Operating Costs

Personnel
Oper/Maint/Licensing
Utilities
Other: _____
Total Operating Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Improvement Program (CIP)

Computer Replacement



Total Project Cost	\$1,250,000
Department	Information Technology
FY Started	FY25
FY Completion	FY28
Fund #	General Fund
Comments	4-year program.

Project Description

Computer replacement, year 3 of 4. There are many tablets, laptops and periferal equipment to be replaced over a 4-year period. FY27 will be year 3 of the 4-year period. It is not expected that these items will exceed the \$10,000 threshold for each individual purchase. However, the total program is a replacement program which involves considerable upfront funding.

Project Origination

The current computer equipment needs require constant replacement due to constant usage, security updates, adequate software space, and improved speed.

Will there be an impact to the operating budget once complete?

☐ Yes

☒ No

Funding Sources

Operating Revenues
Grants
Debt Financing
Other: _____
Total Revenues

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
\$1,250,000	\$625,000	\$312,500	\$312,500			\$1,250,000
						\$0
						\$0
						\$0
\$1,250,000	\$625,000	\$312,500	\$312,500	\$0	\$0	\$1,250,000

Project Expenditures

Engineering
Land/Right of Way
Design/Surveying
Architecture
Project Management
Equipment/Fixtures
Building
Construction
Contingency
Total Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
						\$0
\$1,250,000	\$625,000	\$312,500	\$312,500			\$1,250,000
						\$0
						\$0
						\$0
\$1,250,000	\$625,000	\$312,500	\$312,500	\$0	\$0	\$1,250,000

Est. Future Operating Costs

Personnel
Oper/Maint/Licensing
Utilities
Other: _____
Total Operating Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Improvement Program (CIP)

New Facility



Total Project Cost	\$35,500,000
Department	Administration
FY Started	FY26
FY Completion	FY28
Fund #	General Fund/Capital Projects Fund
Comments	Ongoing through FY28. Project management services providing assistance in move-in and operations.

Project Description

The FBCAD is purchasing a new 8-story, 204,000 SF, facility located at 13135 Dairy Ashford Rd., Sugar Land, Texas, 77478, commonly known as Sugar Creek Tower I. This facility will replace the current 1-story leased facility that has become too small and does not adequately meet the needs of the residents of Fort Bend County or the FBCAD. This new facility was built in 2000 and will have the adequate space to meet current and future growth. The FBCAD will not be able to begin operations in this new facility until late FY27 as there will need to be SCAD (Air Conditioning Unit) replacements on each floor before staff can move in. In addition, various other upgrades and demolitions will be needed in the facility as well as new furniture and fixtures that will need to be installed.

Project Origination

The current leased facility is owned by the Fort Bend County and has been leased to the district for several decades. It has been renovated several times along with a the addition of a new building added along the side of the current facility in the early 2000's. Even with the renovations and added wing, the FBCAD has growth has exceeded the existing facility's capacity. This has limited staffing growth as well as the quality services that the FBCAD should provide.

Will there be an impact to the operating budget once complete?

☒ Yes

☐ No

Funding Sources

	Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
Operating Revenues	\$3,000,000		\$3,000,000				\$3,000,000
Grants							\$0
Debt Financing	32,000,000	32,000,000					\$32,000,000
Other: <u>Investment Earnings</u>	500,000	500,000					\$500,000
Total Revenues	\$35,500,000	\$32,500,000	\$3,000,000	\$0	\$0	\$0	\$35,500,000

Project Expenditures

	Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
Engineering	\$387,600						\$0
Land/Right of Way	Included						\$0
Design/Surveying/Permits	144,200	108,100	36,100				\$144,200
Architecture	275,400	100,000	252,420				\$352,420
Project Management	160,000	100,168	227,832				\$328,000
Equipment/Fixtures	5,749,225	400,000	5,349,225				\$5,749,225
Building	16,737,500	16,906,400					\$16,906,400
Construction	7,328,750		7,328,750				\$7,328,750
Contingency	4,717,325		4,691,005				\$4,691,005
Total Costs	\$35,500,000	\$17,614,668	\$17,885,332	\$0	\$0	\$0	\$35,500,000

Est. Future Operating Costs

	Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
Personnel				\$170,000	\$178,500	\$187,425	\$535,925
Oper/Maint/Licensing			120,000	160,000	240,000	275,000	\$795,000
Utilities			192,000	199,680	207,667	215,974	\$815,321
Other: Project Management			153,324	114,993			\$268,317
Total Operating Costs	\$0	\$0	\$465,324	\$644,673	\$626,167	\$678,399	\$2,414,563

Capital Improvement Program (CIP)

SCUD (Air Conditioning Unit) Replacement



Total Project Cost	\$2,400,000
Department	Administration
FY Started	FY26
FY Completion	FY27
Fund #	Capital Projects Fund
Comments	Existing financing will be used to fund this project.

Project Description

The FBCAD has identified as part of the new 8-story facility located at 13135 Dairy Ashford Rd., Sugar Land, Texas, that there will need to be 12 new A/C units to replace the existing A/C units.

Project Origination

The typical lifespan of SCUD units is approximately 20 years. With the existing units falling in that window, THE FBCAD is potentially investing maintenance dollars into equipment that are approaching their end-of-life. Compounding this, the industry's transition to R-32 refrigerant means parts for older units running old refrigerants will become increasingly difficult and expensive to source over time.

Will there be an impact to the operating budget once complete?

☒ Yes

☐ No

Funding Sources

Operating Revenues
Grants
Debt Financing
Other: _____
Total Revenues

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
\$3,208,000	\$3,208,000					\$3,208,000
						\$0
\$3,208,000	\$3,208,000	\$0	\$0	\$0	\$0	\$3,208,000

Project Expenditures

Engineering
Land/Right of Way
Design/Surveying/Permits
Architecture
Project Management
Equipment/Fixtures
Building
Construction
Contingency
Total Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
						\$0
\$3,208,000		\$3,208,000				\$3,208,000
						\$0
						\$0
						\$0
\$3,208,000	\$0	\$3,208,000	\$0	\$0	\$0	\$3,208,000

Est. Future Operating Costs

Personnel
Oper/Maint/Licensing
Utilities
Other: Project Management
Total Operating Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
		\$53,340	\$53,340	\$53,340	\$53,340	\$213,360
						\$0
						\$0
\$0	\$0	\$53,340	\$53,340	\$53,340	\$53,340	\$213,360

Capital Improvement Program (CIP)

Roof Replacement



Total Project Cost	\$1,500,000
Department	Administration
FY Started	FY28
FY Completion	FY28
Fund #	Capital Projects Fund
Comments	Existing financing from the new facility debt will be used to fund this project.

Project Description

The FBCAD has identified as part of the new 8-story facility located at 13135 Dairy Ashford Rd., Sugar Land, Texas, that there will need to be a new roof installed to replace the existing roof.

Project Origination

The newly purchased facility was built in 1990. The existing roof is the original roof that was installed and it has met its useful life.

Will there be an impact to the operating budget once complete?

☐ Yes

☒ No

Funding Sources

Operating Revenues
Grants
Debt Financing
Other: _____
Total Revenues

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
\$1,500,000	\$1,500,000					\$1,500,000
						\$0
\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000

Project Expenditures

Engineering
Land/Right of Way
Design/Surveying/Permits
Architecture
Project Management
Equipment/Fixtures
Building
Construction
Contingency
Total Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
						\$0
\$1,500,000			\$1,500,000			\$1,500,000
						\$0
						\$0
						\$0
\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000

Est. Future Operating Costs

Personnel
Oper/Maint/Licensing
Utilities
Other: Project Management
Total Operating Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Improvement Program (CIP)

Elevator Replacement



Total Project Cost	\$911,000
Department	Administration
FY Started	FY28
FY Completion	FY30
Fund #	Capital Projects Fund
Comments	Existing financing from the new facility debt will be used to fund this project.

Project Description

The FBCAD has identified as part of the new 8-story facility located at 13135 Dairy Ashford Rd., Sugar Land, Texas, that there will need to be 5 new elevators installed to replace the existing 5 elevators. The elevators will be installed separately at various times so as to not disrupt operating needs.

Project Origination

The newly purchased facility was built in 1990 and various upgrades and equipment replacement needs have been determined. The current elevators are not always functional which poses safety and emergency concerns.

Will there be an impact to the operating budget once complete?

☐ Yes

☒ No

Funding Sources

Operating Revenues
Grants
Debt Financing
Other: _____
Total Revenues

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
\$911,000	\$911,000					\$911,000
						\$0
\$911,000	\$911,000	\$0	\$0	\$0	\$0	\$911,000

Project Expenditures

Engineering
Land/Right of Way
Design/Surveying/Permits
Architecture
Project Management
Equipment/Fixtures
Building
Construction
Contingency
Total Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
						\$0
\$911,000			\$303,667	\$303,667	\$303,667	\$911,000
						\$0
						\$0
						\$0
\$911,000	\$0	\$0	\$303,667	\$303,667	\$303,667	\$911,000

Est. Future Operating Costs

Personnel
Oper/Maint/Licensing
Utilities
Other: Project Management
Total Operating Costs

Estimate	Prior Yrs	FY27	FY28	FY29	FY30	Total
						\$0
						\$0
						\$0
						\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0



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Supplemental Information

Position Listing
10-Year Historical Staffing Levels
Capital Expenditures
Acronyms
Object Classes
Glossary
Notice on Public Hearing
Budget Adoption

Position Listing

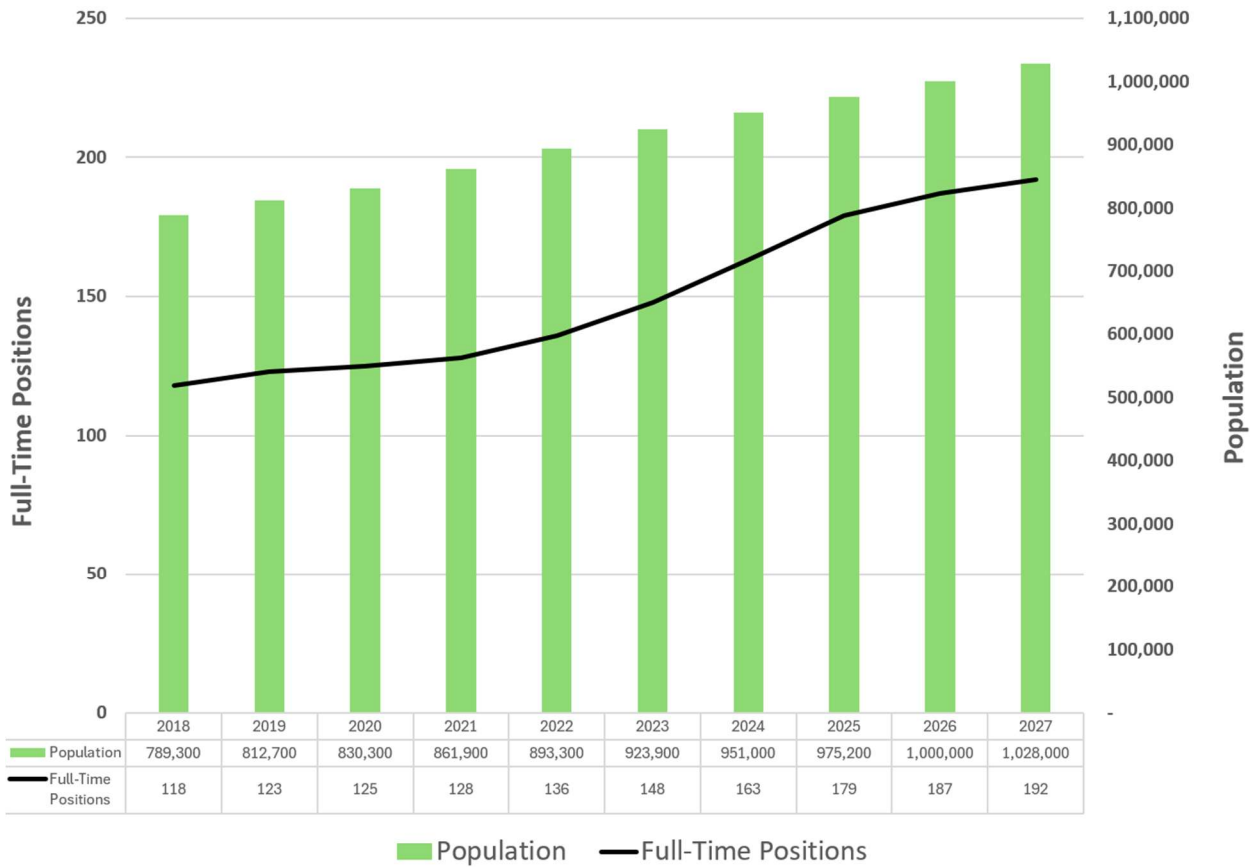
	Pay Grade FY27	FY26 Positions	FY27 Positions	FY27 Retirement	FY27 Other Benefits	FY27 Minimum Salary	FY27 Midpoint Salary	FY27 Maximum Salary
Accountant	112	2	2	\$27,694	\$47,987	\$51,716	\$62,059	\$72,403
Appeals Coordinator	110	1	1	\$12,037	\$19,527	\$45,171	\$54,205	\$63,239
Appraisal Associate	106	4	4	\$40,172	\$61,968	\$34,461	\$41,353	\$48,245
Appraisal Operations Specialist *	118	0	1	\$11,900	\$31,517	\$79,809	\$95,770	\$111,732
Appraiser I	107	12	11	\$114,596	\$174,894	\$36,873	\$44,248	\$51,622
Appraiser II	109	13	13	\$148,159	\$260,428	\$42,216	\$50,659	\$59,102
Appraiser III	111	3	1	\$12,295	\$17,421	\$48,333	\$57,999	\$67,666
Appraiser IV	113	18	17	\$265,080	\$353,181	\$55,336	\$66,404	\$77,471
Arbitration Appraiser	115	2	2	\$34,945	\$48,328	\$63,355	\$76,026	\$88,696
Business & Finance Manager	118	1	0	\$0	\$0	\$79,809	\$95,770	\$111,732
Business Personal Property Analyst	115	1	1	\$14,414	\$17,719	\$63,355	\$76,026	\$88,696
Communication & Outreach Associate	106	9	9	\$82,967	\$82,231	\$34,461	\$41,353	\$48,245
Chief Appriaser	E	1	1	\$61,863	\$33,571	\$150,000	\$250,000	\$350,000
Chief Financial Officer	124	1	1	\$31,883	\$24,281	\$156,646	\$151,975	\$177,305
Chief Human Resources Officer	124	1	1	\$32,622	\$20,367	\$156,646	\$151,975	\$177,305
Chief Legal & Compliance Officer	125	1	1	\$38,203	\$22,431	\$136,778	\$164,133	\$191,489
Commercial Analyst	115	2	2	\$34,721	\$37,683	\$63,355	\$76,026	\$88,696
Communications Support Specialist	109	3	2	\$18,152	\$37,031	\$42,216	\$50,659	\$59,102
Controller	118	1	1	\$14,497	\$18,285	\$79,809	\$95,770	\$111,732
Data Analyst	115	2	2	\$27,053	\$36,629	\$63,355	\$76,026	\$88,696
Database Administrator	116	1	1	\$16,250	\$17,840	\$68,423	\$82,108	\$95,792
Deputy Chief Appraiser	125	2	2	\$68,041	\$69,784	\$136,778	\$164,133	\$191,489
Desktop Support Specialist *	110	2	4	\$34,969	\$102,827	\$45,171	\$54,205	\$63,239
Director, Appeals	120	1	1	\$19,806	\$28,307	\$93,089	\$111,706	\$130,324
Director, Business Personal Property	120	1	1	\$20,327	\$18,612	\$93,089	\$111,706	\$130,324
Director, Communications & Outreach	120	1	1	\$13,414	\$37,680	\$93,089	\$111,706	\$130,324
Director, Commercial Appraisals	120	1	1	\$22,476	\$28,523	\$93,089	\$111,706	\$130,324
Director, Information & Assistance *	120	0	1	\$19,532	\$12,055	\$93,089	\$111,706	\$130,324
Director, Geographic Information Systems	122	1	1	\$23,323	\$28,542	\$108,579	\$130,294	\$152,010
Director, Information & Technology	122	1	1	\$25,149	\$19,103	\$108,579	\$130,294	\$152,010
Director, Land Appraisal	120	1	1	\$20,446	\$27,503	\$93,089	\$111,706	\$130,324
Director, Litigation	120	1	1	\$21,388	\$30,473	\$93,089	\$111,706	\$130,324
Director, Property Records Administration	120	1	1	\$20,493	\$19,947	\$93,089	\$111,706	\$130,324
Director, Residential Appraisal	120	1	1	\$20,006	\$27,596	\$93,089	\$111,706	\$130,324
Director, Shared Services	120	1	1	\$19,716	\$30,185	\$93,089	\$111,706	\$130,324
Director, Special Projects	122	1	1	\$28,528	\$21,080	\$108,579	\$130,294	\$152,010
Director, Appraisal Operations	122	0	1	\$26,657	\$31,173	\$108,579	\$130,294	\$152,010
GIS Administrative Specialist	109	3	2	\$22,350	\$37,053	\$42,216	\$50,659	\$59,102
GIS Analyst	115	1	1	\$16,167	\$19,147	\$63,355	\$76,026	\$88,696
GIS Applications Developer	115	1	1	\$15,409	\$19,213	\$63,355	\$76,026	\$88,696
GIS Development Manager	118	1	1	\$19,102	\$27,250	\$79,809	\$95,770	\$111,732
GIS Land Records Manager	118	1	1	\$18,904	\$19,677	\$79,809	\$95,770	\$111,732
GIS Lead Specialist	115	1	1	\$16,861	\$19,330	\$63,355	\$76,026	\$88,696
GIS Systems Administrator	116	1	1	\$19,241	\$2,835	\$68,423	\$82,108	\$95,792
GIS Technician I	111	2	3	\$36,676	\$67,929	\$48,333	\$57,999	\$67,666
HR Generalist	112	1	1	\$13,006	\$26,451	\$51,716	\$62,059	\$72,403
Land Analyst	115	4	4	\$53,351	\$76,131	\$63,355	\$76,026	\$88,696
Litigation Appraiser	116	3	3	\$53,953	\$63,484	\$68,423	\$82,108	\$95,792
Network Administrator	116	1	1	\$11,508	\$17,854	\$68,423	\$82,108	\$95,792
Operations Analyst	115	0	1	\$12,704	\$17,561	\$63,355	\$76,026	\$88,696
Paralegal	110	1	1	\$14,250	\$17,214	\$45,171	\$54,205	\$63,239
Public Information Coordinator	110	1	1	\$11,846	\$38,466	\$45,171	\$54,205	\$63,239
Recruiting Specialist *	115	0	1	\$14,414	\$32,506	\$63,355	\$76,026	\$88,696
Research Analyst	115	1	1	\$18,531	\$39,374	\$63,355	\$76,026	\$88,696
Research Associate	106	14	15	\$157,751	\$304,200	\$34,461	\$41,353	\$48,245
Residential Analyst	115	4	4	\$61,713	\$87,792	\$63,355	\$76,026	\$88,696
Residential Valuation Manager	118	0	1	\$16,971	\$25,803	\$79,809	\$95,770	\$111,732
Security Administrator	116	1	1	\$11,508	\$17,854	\$68,423	\$82,108	\$95,792
Senior Appraisal Associate	108	2	2	\$24,917	\$21,140	\$39,454	\$47,345	\$55,236
Senior Arbitration Appraiser	116	1	1	\$17,475	\$19,043	\$68,423	\$82,108	\$95,792
Senior Appraiser	114	3	1	\$14,754	\$17,765	\$59,210	\$71,052	\$82,894
Senior Communications & Outreach Associate	108	1	1	\$12,216	\$10,966	\$39,454	\$47,345	\$55,236

Position Listing

	Pay Grade FY27	FY26 Positions	FY27 Positions	FY27 Retirement	FY27 Other Benefits	FY27 Minimum Salary	FY27 Midpoint Salary	FY27 Maximum Salary
Senior Commercial Analyst	116	1	1	\$19,140	\$19,742	\$68,423	\$82,108	\$95,792
Senior Appraiser	114	3	2	\$38,883	\$51,632	\$59,210	\$71,052	\$82,894
Senior Communications Support Specialist	111	0	1	\$13,504	\$11,766	\$48,333	\$57,999	\$67,666
Senior Desktop Support Specialist	112	1	1	\$12,659	\$17,263	\$51,716	\$62,059	\$72,403
Senior HR Generalist	114	1	1	\$15,756	\$17,932	\$59,210	\$71,052	\$82,894
Senior Litigation Appraiser	117	2	2	\$41,535	\$36,162	\$73,897	\$88,676	\$103,456
Senior Research Associate	108	2	1	\$11,481	\$27,584	\$39,454	\$47,345	\$55,236
Senior Appraiser	114	3	2	\$35,126	\$33,883	\$59,210	\$71,052	\$82,894
Senior Support Associate	108	3	2	\$24,193	\$37,584	\$39,454	\$47,345	\$55,236
Supervisor - Appeals	116	1	1	\$15,693	\$20,080	\$68,423	\$82,108	\$95,792
Supervisor - Business Personal Property	116	1	1	\$17,869	\$18,214	\$68,423	\$82,108	\$95,792
Supervisor - Communications & Outreach	116	1	1	\$15,672	\$11,483	\$68,423	\$82,108	\$95,792
Supervisor - Commercial Appraisal	116	2	2	\$38,631	\$38,241	\$68,423	\$82,108	\$95,792
Supervisor - Land Appraisal	116	1	2	\$39,572	\$38,204	\$68,423	\$82,108	\$95,792
Supervisor - Property Records & Administration	116	1	1	\$14,751	\$26,743	\$68,423	\$82,108	\$95,792
Supervisor - Residential Appraisal	116	4	4	\$68,157	\$77,823	\$68,423	\$82,108	\$95,792
Supervisor - Shared Services	116	1	1	\$15,002	\$19,177	\$68,423	\$82,108	\$95,792
Support Associate	106	13	19	\$190,035	\$399,013	\$34,461	\$41,353	\$48,245
IT Systems Administrator	116	1	1	\$17,562	\$39,034	\$68,423	\$82,108	\$95,792
Web Developer	112	1	1	\$13,906	\$11,226	\$51,716	\$62,059	\$72,403
		187	192					

* 5 New Positions were added in FY27: Director of Information & Assistance (1), Desktop Support Specialist (2), Appraisal Operations Specialist (1) and a Recruiting Specialist (1).

10-Year Historical Staffing Levels Full-Time Positions



Source: World Population Review

A study was completed in 2020 showing a shortage of positions as compared to population growth in Fort Bend County. This lag in full-time positions was primarily due to a lack of adequate spacing in the current facility which has been decades in use. During the recent years as the population continued to grow, the district has been adding staff to meet the increase in needs and services.

FY27 Capital Expenditures

Item Name	Department	Account	Object Name	FY27
8 hard drives for Imagery	GIS-Dev.	100-3500-36-55299	Hardware/Software	\$1,200
ArcGIS Pro Server (3)	GIS-Dev.	100-3500-36-55299	Hardware/Software	60,000
Computer Monitor Replacement	GIS-Dev.	100-3500-36-55299	Hardware/Software	4,000
UPS backup batteries	IT	100-4000-40-55075	Batteries/Backup Equipment	5,000
Veeam Vault	IT	100-4000-40-55140	Backup Storage	60,000
Datafoundry	IT	100-4000-40-55140	Backup Storage	40,000
Dell 27" USB monitors	IT	100-4000-40-55299	Hardware/Software	15,000
Workstations	IT	100-4000-40-55299	Hardware/Software	30,000
Docking stations	IT	100-4000-40-55299	Hardware/Software	30,000
20 Dell powerbanks	IT	100-4000-40-55299	Hardware/Software	2,000
Web cams	IT	100-4000-40-55299	Hardware/Software	12,000
Misc Tools\Fiber\Ethernet	IT	100-4000-40-55299	Hardware/Software	10,000
Total Small Equipment				\$269,200

Items in the 5-year CIP Program:

Item Name	Department	Account	Object Name	FY27
Dell Servers	IT	100-4000-40-55500	Computer Replacement	\$300,000
Computer Replacement	IT	100-4000-40-55500	Computer Replacement	312,500
Total Replacement Equipment				\$612,500



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Acronyms

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ACFR	Annual Comprehensive Financial Report
ACH	Automated Clearing House
AFJ	Agreed Final Judgement
AFR	Annual Financial Report
AG	Agriculture
AI	Artificial Intelligence
ALPB	Atlantic League of Professional Baseball
ARB	Appraisal Review Board
ATP	Assessment and Tax Pro
Avg	Average
AWSA	Agriculture Waiver Special Appraisal
BOD	Board of Directors
BPP	Business Personal Property
C&O	Communications & Outreach
CAD	Central Appraisal District
CAMA	Computer Assisted Mass Appraisal
CBL	Circuit Breaker Limitations
CFO	Chief Financial Officer
CIP	Capital Improvement Program
COD	Coefficient of Dispersion
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CTA	Certified Tax Administration
DMV	Department of Motor Vehicles
EOV	Estimate of Value
ERP	Enterprise Resource Planning
ESD	Emergency Shelter District
FAQ	Frequently Asked Questions
FBC	Fort Bend County
FBCAD	Fort Bend Central Appraisal District
FC	Field Check
FICA	Federal Insurance Contributions Act
FTE	Full Time Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GTOT	Government Treasurers' Organization of Texas
HR	Human Resources
I&A	Information & Assistance
ISD	Independent School District
IT	Information & Technology
IAAO	International Association of Assessing Officers
IAAO AAS	International Association of Assessing Officers Assessment Administration Specialist
KPI	Key Performance Indicator
LID	Levee Improvement District

Acronyms

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LTD	Long-Term Disability
MAP	Methods & Assistance Program
MD&A	Management's Discussion and Analysis
MMD	Municipal Management Districts
MUD	Municipal Utility District
NAICS	North American Industry Classification System
NC	New Construction
PCL	Pacific Coast League
PIR	Public Information Request
PRA	Property Records Administration
PRC	Property Record Card
PRD	Price Related Differential
PTAD	Texas Comptroller's Property Tax Assistance Division
PVS	Property Value Study
QA	Quality Assurance
RA	Real Apartment
RC	Real Commercial
RCT	Real Commercial Tieback
RFP	Request for Proposal
RFQ	Request for Qualifications
RPA	Registered Professional Appraiser
RX	Real Exempt
SB	Senate Bill
SDE	Spatial Database Engine
SDPVS	School District Proposed Value Study
SLHF	Sugar Land Heritage Foundation
SOAH	State Office of Administrative Hearings
SOP	Standard Operating Procedure
SPARC	Spatial Appraisal Review Console
TAAD	Texas Association of Appraisal Districts
TAAO	Texas Association of Assessing Officers
TDLR	Texas Department of Licensing & Regulation
TX	Texas
USPAP	Uniform Standards of Professional Appraisal Practice
WCID	Water Control & Improvement District

Object Classes

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50000	Salaries & Wages	Full-time employee wages.
50025	Part-Time & Seasonal Pay	Temporary part-time positions.
50050	Overtime Pay	Payment for time worked more than 40 hours per week.
50075	Professional Development Pay	Account used for certification and educational stipends.
50100	FICA Expense	District's contribution to the employee's social security/medicare benefits.
50120	Retirement Expense	District's contribution to the employee's pension plan.
50125	Unemployment Expense	District's contribution to unemployment benefits.
50130	Health Insurance Expense	District's contribution for medical benefits.
50140	Worker's Comp Expense	District's contribution for worker's compensation benefits.
50145	Employee Disability Insurance	District's contribution for employee disability benefits.
50146	Compensated Employee Absences	District's contribution for accrued employee vacation benefits.
50150	Life Ins/LTD Expense	District's contribution for employee life insurance benefits.
51000	Office Expense	Account used to purchase office supplies and miscellaneous office needs.
51200	Field Supplies Expense	Account used to purchase miscellaneous appraiser supplies and materials.
51300	Copy Expense	Account used to purchase copy and paper supplies.
51400	Postage/Mailing Expense	Account used for mail and delivery charges.
51405	Courier Services	Account used for cash deposit and bank delivery charges.
51410	Employee Recognition	Account used for the purchase of employee recognition rewards, service pins, etc.
51415	Postage Software	Account used for the software that delivers and tracks mail.
51420	Mailing Machine	Account used for the machine to sort and process mail.
51427	Licensing	Account used for the renewal of staff licensing and certification renewals.

Object Classes

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51445	Envelope Expenses	Account used for the purchasing of specialized envelopes.
51455	Photo Equipment	Account used for the purchase of photo related equipment.
51460	Wearing Apparel	Account used for purchasing staff apparel in the ordinary course of business.
51466	Publications	Costs associated with promotional materials.
51467	IAAO Memberships	Costs associated with the IAAO yearly membership dues,
51480	Printer Maintenance	Costs associated with printer repairs outside of the lease fee.
51485	Appraisal Field Supplies	Costs associated with purchasing filed and non-office related appraisal supplies.
51490	Office Furniture	Account used for the purchase of office furniture.
51496	Sales Data & Membership Fees	Costs associated with the certain sales data software and related dues.
51497	Mail Opening Equipment	Costs associated with the mail opening equipment machine.
51499	District Memberships	Cost associated with annual dues, yearly memberships, etc.
51500	Miscellaneous Expense	Other minimal related costs not specifically defined as an office expense.
52000	Professional Services	Cost of outside professional services rendered.
52100	ARB Contracts	Consulting related charges for the Appraisal Review Board.
52110	Mineral & Industrial Properties	Consulting fees related to appraisal costs.
52150	Per Diem - ARB	Meal costs associated with local travel and meetings for the ARB board,
52200	Temp/Contract Employees	Costs associated with the hiring of contracted staff used on a part-time basis.
52225	Security Services	Costs associated with the hiring of contracted staff used for building security purposes.
52230	Hearings and Meetings	Costs associated with the Appraisal Review Board's meetings.

Object Classes

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52250	Attorney Retainer Fees	Initial cost of outside legal services rendered.
52275	Audit Fees	Cost of professional services rendered for year-end audit services.
52280	Other Professional Fees	Cost of outside professional services rendered not specified in other consulting services.
52281	Per Diem & Training Expenses	Meal costs associated with local travel and meetings.
52282	Registration Fees for Training (Appraisal)	Cost associated with conference fees for appraisal staff.
52283	TAAD Coastal Plains Chapter	Membership costs associated with the local chapter for appraisal districts.
52285	Benefits Consulting	Cost of outside professional services related to employee benefits and personnel related charges.
52290	Exemption Verification	Costs associated with processing appraisal related exemption costs.
52300	Bank Fees	Costs associated with processing bank transactions.
52301	Copier Surcharges	Costs associated with added copier costs including extra toner.
52302	Copy Paper	Costs associated with purchasing copy paper.
52303	Copier Maintenance	Costs associated with copier maintenance charges.
52305	Liaison Officer	Consulting services for the ARB board liaison.
52310	Telephone/Cell/Internet	Costs associated with telephone, cell phone, internet and related fees.
52320	Plats and Abstracts	Costs associated with the purchase of data from the county for plats and abstracts.
52325	Records, Deeds, & Titles	Costs associated with the purchase of data from the county for records, deeds and titles.
52360	Equipment Lease	Costs associated with annual lease agreements for computers, printers, etc.
52370	Aerial Imagery Services	Consulting services and related charges for GIS imagery needs.
52399	Telephone Lease & Maint.	Costs associated with monthly telephone lease charges.

Object Classes

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52400	Ad vertising/Marketing	Cost associated with promotional and marketing such as advertising, etc.
52500	Building & Machinery Rental	Costs associated with renting building related equipment.
52600	Property & Liability Insurance	Cost of general liability, commercial auto, and other related property insurance charges.
52699	Public Entity Liability Insurance	Cost of bonding district officials and employees.
53000	Training & Conferences	Cost associated with conference and travel-related charges including hotels and airfare for appraisal staff.
53100	Travel - Non-Appraisal	Cost associated with conference and travel-related charges including hotels and airfare for non-appraisal staff.
53200	Training & Conferences - CA	Cost associated with conference and travel-related charges including hotels and airfare for the Chief Appraiser.
53300	Mileage - Appraisal	Cost associated with local travel for daily work assignments and meetings.
54000	Minor Building Repairs	Cost associated with the repairs and maintenance of the building.
54055	Utilities - Electricity	Cost associated with monthly electrical utility services.
54060	Shredding & Recycling	Cost associated with monthly paper shredding services.
54065	Cleaning & Paper Supplies	Cost associated with purchasing various cleaning and restroom supplies.
54099	Minor Building Repairs	Cost associated with small repairs and maintenance of the building.
54100	Building Maintenance/Custodial	Cost associated with maintenance of the building such as garbage and cleaning services.
54200	Utilities (Elec, Gas, Water)	Cost associated with monthly electrical, gas and water services.
55000	Data Processing Fees	Cost associated with purchasing data transmission fees.
55050	New Software	Cost associated with purchasing new software.
55075	Batteries/Backup Equipment	Cost associated with purchasing IT related batteries.
	Software	
55100	Maintenance/Subscriptions	Cost associated with purchasing existing software.

Object Classes

(5 of 5)

55120	Software Training	Cost associated with training staff related to software needs.
55140	Backup Storage	Cost associated with purchasing IT related network storage.
55200	Computer Hardware	Cost associated with purchasing computers and laptops.
55299	Hardware/Software	Account used for software applications, networking, purchase/installation of computers, etc.
60000	Large Equipment	Cost associated with purchasing large equipment that will be capitalized.
60200	Major Building Repairs	Cost associated with large repairs and maintenance of the building.
60300	Building	Account used for expenditures incurred in the acquisition of a building.
60400	Land	Account used for expenditures incurred in the acquisition of land.
60900	Depreciation Expense	Account used to record depreciation expense.
70000	Principle	Account used for principal payments on leases.
70100	Interest	Account used for interest payments on leases.
70200	Paying Agent/Fiscal Costs	Account used for processing debt service payments.
75000	Election Reserves	Account used for setting aside funds for upcoming/unfunded elections costs.
75001	Capital Expenditures	Account used for setting aside funds for future capital purchases.

Glossary (1 of 6)

Accrual Basis of Accounting - Method of accounting that recognizes the financial effect or transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

Annual Comprehensive Financial Report (ACFR) - Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial sections provide information on each individual fund and component unit.

Ad Valorem – Latin phrase meaning “According to Value” which refers to a type of tax or duty levied as a percentage of the assessed or fair market value of an item.

Ad Valorem Taxation - A tax levied in proportion to the value of the ting(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

Ad-hoc Reports - A report generated dynamically at the information consumer’s request. These reports are created due to unplanned information requests in which information is gathered to support a non-routine decision.

Appropriation - a sum of money or total of assets devoted to a special purpose.

Arbitration - the use of an unbiased third-party arbitrator to settle a dispute.

ArcGIS - A geographic information system (GIS) by ESRI for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information; sharing and discovering geographic information; using maps and geographic information in a range of applications; and managing geographic information in a database.

Assigned Fund Balance - The portion of the net position of a government fund that represents resources set aside (“earmarked”) by the government for a particular purpose.

Balanced Budget Policy - The District’s policy that requires the total sum of money a government will collect in a fiscal year equal the amount it spends on goods, services, and capital expenditures.

Basic Financial Statements - Minimum combination of financial statements and not disclosure required for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Accounting - Timing of recognition for financial reporting purposes (when the effects of transaction or events should be recognized in financial statements)

Basis of Budgeting - Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budget Amendment - A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget amendment changes the final dollar amount of the budget, requiring the jurisdictions to contribute more money to the district.

Bonded Indebtedness - government debt created from issuing bonds.

CAMA System - Computer Assisted Mass Appraisal (CAMA) software that is used by appraisal districts to appraise properties within their jurisdictions.

Capital Asset - Land, improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or

Glossary (2 of 6)

intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period

Capital Equipment - Equipment that you use to manufacture a product, provide a service, or use to sell, store and deliver merchandise. Such equipment will not be sold in the normal course of business but will be used and worn out or consumed in the normal course of business.

Capital Equipment Policy (Capitalization Threshold) - Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that in the aggregate would clearly be material to the financial statements.

Capital Expenditure - Funds used by a company to acquire or upgrade physical assets such as property, building, or equipment. This type of outlay is made by companies to maintain or increase the scope of their operations and falls within their capitalization threshold. These expenditures can include everything from repairing a roof to building a brand-new building.

Cash Management Controls - Controls which promote positive cash management. Cash management is the financial management technique used by treasurers to accelerate the collection of receivables, control payments to vendors/creditors, and efficiently manage cash.

Capital Projects Fund – A fund is used to account for the acquisition, building of, improvement, or renovate major long-term assets.

Centralized Purchasing Concept - a purchasing system in which all departments of a company can make purchases through a common purchasing department. Centralized purchasing aids in finding the best deals with local vendors for the department, avoids duplicity of orders, and promotes benefits arising from the high-volume bulk discounts, lower transportation and inventory management costs, organized transactions, and improved vendor relationships.

Certification of Achievement for Excellence in Financial Reporting - Program sponsored by the GFOA to encourage and assist state and local governments to prepare high-quality ACFRs. The program has been in continuous operation since 1946. The program originally was known as the certificate of Conformance Program.

Committed Fund Balance - The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

Contra Revenue Account - A revenue account that is expected to carry a debit balance instead of the usual credit balance. A contra revenue account reduces the amounts reported in a company's revenue accounts.

Current Financial Resources Measurement Focus - Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

Glossary (3 of 6)

Debt Service - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt.

Deposition - A verbal or written testimony of a party or witness in a civil or criminal proceeding taken before trial, usually in an attorney's office.

Depreciate - A reduction in the value of an asset with the passage of time, due to wear and tear.

Discovery - A category of procedural devices employed by a party to a civil or criminal action, prior to trial, to require the adverse party to disclose information that is essential for the preparation of the requesting party's case and that the other party alone knows or possesses.

Economic Development Abatement - A tax abatement is a local agreement between a taxpayer and a taxing unit that exempts all or part of the increase in value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. These tax abatements are an economic development tool available to cities, counties, and special districts to attract new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions.

Economic Resources Measurement Focus - Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprise and nonprofit organizations in the private sector.

Elected Contribution Rate - The board of directors may take a vote to increase the percentage of gross payroll paid to the Texas Counties and District Retirement System (TCDRS) above that of the required rate.

Employer Contributions - A term used in the context of pension benefits and OPEB to describe actual payments made by the employer as compared to the employer's annual required contribution. Only amounts paid to trustees and outside parties qualify as contributions.

Exemption - A district that grants exemptions to certain organizations, persons, or property that may provide complete relief from tax, tax at a reduced rate or tax on only a portion of the items subject to tax. Examples include the homestead exemption and the over 65 exemption.

Expenditure - Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

Formal Hearing - When a taxpayer protests their property value, a formal hearing before the Appraisal Review Board (ARB) is the final step before the appeals process. The formal hearing is conducted with a panel of three ARB members (unless special circumstances exist).

FBCAD – Fort Bend Central Appraisal District (The District).

Fund - Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Glossary (4 of 6)

Fund Balance - Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Fund Financial Statements - Basic financial statements presented for funds, in contrast to government-wide financial statements.

General Fund - Main operating account for a nonprofit entity, such as a government or government agency.

Governmental Fund - a broad category of funds used by state and local governments. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

Governmental Financial Reporting Model - Minimum combination of financial statements, notes, and required supplementary information prescribed for state and local governments by the GASB.

Government-wide Financial Statements - Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net position and the statement of activities.

Homestead - A building occupied by the owner of the freehold and his or her family, with the primary intention of making it their home, together with the parcel of land on which it stands, and the other improvements attached to it.

Improvement - Building, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Internal Control Framework - Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must 1) provide a favorable control environment, 2) provide for the continuing assessment of risk, 3) provide for the design, implementation, and maintenance of effective control-related policies and procedures, 4) provide for the effective communication of information, and 5) provide for the ongoing monitoring of the effectiveness of control-related policies.

Jurisdiction (Taxing Entity) - The right and power to interpret and apply the law; also, the power to tax and the power to govern. The territorial range of authority of control.

Line-Item Transfer - A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget line-item transfer does not change the final dollar amount of the budget and does not require the jurisdictions to contribute more money to the district.

Major Fund - funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total of their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Mediation - A negotiation to resolve differences that is conducted by some impartial third party.

Modified Accrual Basis of Accounting - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized

Glossary (5 of 6)

in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Net Position - The residual of all other financial statement elements presented in a statement of financial position.

Nonspendable Fund Balance - The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Oblique Photography - A photograph acquired with the camera axis intentionally directed between the horizontal and vertical orientations.

Open Meetings Act - Rules that guarantee access to data held by the state or local government. This act establishes a “right-to-know” legal process by which requests may be made for government-held information, to be received freely or at minimal cost, barring standard exceptions.

Orthophotography- An aerial photograph in which the displacement of images have been removed and may also form the base map for many GIS programs.

Parcel - A contiguous area of land described in a single legal description or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed.

Personal Property - Moveable property; belongings exclusive of land and buildings.

PID - Public Improvement District.

Public Improvement District - a geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within that specific area.

Real Property - Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable; also called “realty”.

Rendition - A form that provides information about property that one owns. The appraisal district uses the information the taxpayer provides to appraise that property for taxation.

Request for Proposal - Referred to as an RFP, is an early state in a procurement process, issuing an invitation for suppliers, often through the bidding process, to submit a proposal on a specific commodity or service. The RFP process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly upfront.

Request for Qualification - A document distributed by a customer seeking delineation of credentials for suppliers of specific types of services. Also known as an RFQ.

Required Contribution Rate - The amount (typically express as a percentage of the contribution base) that is required to be paid into the pension fund.

Restricted Fund Balance - The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Glossary (6 of 6)

Retention Policy - A set of guidelines that a company follows to determine how long it should keep certain records. The policy is important for many reasons, including legal requirements that apply to some documents.

Shapefile - A popular geospatial vector data format for geographic information systems software. It is developed and regulated by ESRI as a (mostly) open specification for data interoperability among ESRI and other software products.

SOAH - State Office of Administrative Hearings

Special Purpose Government- Governments that are not general-purpose governments and have a more limited range of purposes. This often includes townships, park districts, sanitation district, and appraisal districts

Statement of Activities- A government-wide financial statement that reports the financial activity of the organization by function over a period of time. Also known as the income statement or profit and loss statement in the for-profit world

Statement of Net Assets- A government-wide financial statement that reports the difference between assets and liabilities as net assets, not fund balances or equity. Assets are reported in order of liquidity, or how readily they are expected to be converted to cash and whether restrictions limit the government’s ability to use the resources. Liabilities are reported based on their maturity, or when cash is expected to be used to liquidate them. Net assets are displayed in three components- invested in capital assets, net of related debt; restricted; and unrestricted

Statement of Net Position – Government or non-profit equivalent of a corporate balance sheet

Tax Assessor-Collector – An elected local government official who calculates property taxes and collects them on behalf of the County and local schools

TCDRS - Texas Counties and Districts Retirement System; FBCAD’s retirement plan

Texas Property Tax Code - Statewide legal framework that outlines how property taxes are administered

Transparency - Open, accurate an complete disclosure of a company’s financial information

Unassigned Fund Balance - The residual, spendable money remaining in a government’s general fund after all other specific financial commitments are accounted for

Notice of Public Hearing on Fort Bend Central Appraisal District Budget

The Fort Bend Central Appraisal District (FBCAD) will hold a public hearing on a proposed budget for the 2026 fiscal year.

The public hearing will be held on Tuesday, April 15, 2026 4:30PM at FBCAD, located at 2801 B. F. Terry Blvd., Rosenberg, Texas 77471. A summary of the appraisal district budget follows:

The total amount of the proposed budget. \$ 34,784,356

The total amount of increase over the current year's budget. \$ 6,704,509

The number of employees compensated under the proposed budget. 187

The number of employees compensated under the current budget. 179

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office located at 2801 B. F. Terry Blvd., Rosenberg, Texas 77471.

The phone number of the Fort Bend Central Appraisal District is: 281.344.8623.

The address is: 2801 B. F. Terry Blvd., Rosenberg, Texas 77471.

Fort Bend Herald - April 5, 2026



FORT BEND CENTRAL APPRAISAL DISTRICT

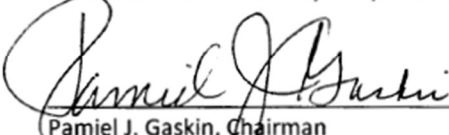
RESOLUTION NO. 2026-07

RESOLUTION ADOPTING THE 2026-2027 OPERATING BUDGET FOR THE FORT BEND CENTRAL APPRAISAL DISTRICT

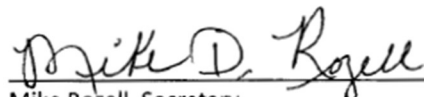
BE IT RESOLVED by the Board of Directors of the Fort Bend Central Appraisal District that the District Operating Budget for the year 2026-2027 be adopted and approved in the total amount of \$36,422,938. This Budget to be appropriated to the District's 2026-2027 Budget Accounts as itemized on the attached Budget Detail, with the provision that the assignment of funds by Budget Categories or Budget Accounts are estimates only. Funds may be transferred between Categories or Accounts on an as needed basis by means of interfund transfers as authorized by the Board of Directors.

BE IT FURTHER RESOLVED that this Budget for the year 2026-2027 be allocated to the taxing entities participating in the Fort Bend Central Appraisal District as detailed on the attached Budget Proration.

ADOPTED this the 21st day of April 2026


Pamiel J. Gaskin, Chairman
Board of Directors

ATTEST:


Mike Rozell, Secretary
Board of Directors

