NOTICE OF REGULAR MEETING

THE BOARD OF DIRECTORS OF GILLESPIE CENTRAL APPRAISAL DISTRICT

Tuesday, August 18, 2026 immediately following the public hearings at 9:30 am
Gillespie CAD Boardroom, 1159 S. Milam St., Fredericksburg, Texas

AGENDA

1. Call to Order/Establish Quorum
2. Recognition of Guests and Public Comments
3. Approval of Minutes from Previous Meetings
4. Discussion and/or Action on Contract for the Collection of Delinquent Taxes with Perdue, Brandon, Fielder, Collins & Mott, LLP
5. Discussion and/or Action Regarding the 2025 Financial Audit of the District
6. Discussion and/or Action Regarding Approval of Texas Association of Counties Insurance Renewal Plan for 2026-2027
7. Discussion and/or Action on the 2027 Proposed Appraisal and Collections Budgets
8. Discussion and/or Action on the 2027-2028 Reappraisal Plan for the District
9. Execution of New Assessment and Collection Agreements with the Taxing Units
10. Litigation Report
11. Financial Reports
    a. Bank Reconciliations
    b. Budget Report
12. Chief Appraiser Reports
    a. Appraisal Department
    b. Collection Department
    c. General Appraisal District Matters
13. Executive Session Pursuant to Government Code, Section 551.071, 551.072, 551.073, or 551.074
14. Board Discussion, Consideration, and Possible Action Regarding Matters Addressed in Executive Session
15. Board Comments; Confirm Next Meeting Date
16. Adjournment

** The Gillespie CAD board of directors reserves the right to enter an executive session regarding any item listed on this agenda as authorized by the Open Meetings Act (Chapter 551, Government Code).

The notice for this meeting was posted by 5:00 pm on August 11, 2026 in compliance with Texas Government Code Sections 551.043 and 551.054.

Scott Fair

Scott Fair, RPA RTA CCA
Chief Appraiser

GILLESPIE CENTRAL APPRAISAL DISTRICT
2027 PROPOSED Appraisal Budget

ENTITY FUNDED BUDGET	2026 Appraisal Services	2027 Appraisal Services	Dollar Difference	Percentage Difference
PAYROLL				
Payroll - 12 Positions + 75% Chief Appraiser	$ 725,400	**$ 779,250**	$ 53,850	7.42%
Employee Medical Insurance	$ 167,800	**$ 173,340**	$ 5,540	3.30%
Retirement	$ 76,530	**$ 82,210**	$ 5,680	7.42%
Disability Insurance	$ 5,080	**$ 6,430**	$ 1,350	26.57%
Medicare	$ 10,520	**$ 11,300**	$ 780	7.41%
Unemployment Insurance	$ 1,720	**$ 1,720**	$ -	0.00%
TOTAL PAYROLL	$ 987,050	**$ 1,054,250**	$ 67,200	6.81%
OPERATIONS				
Professional Services				
Appraisal Guides & Tools	$ 5,000	**$ 9,750**	$ 4,750	95.00%
Contracted Appraisal Services	$ 158,475	**$ 162,500**	$ 4,025	2.54%
Computer - IT Maintenance & Data Backup	$ 22,775	**$ 30,500**	$ 7,725	33.92%
Computer - CAMA Software Maintenance	$ 64,715	**$ 69,250**	$ 4,535	7.01%
Mapping - Pictometry & Changefindr	$ 41,800	**$ 41,800**	$ -	0.00%
Mapping - GIS Services	$ 26,815	**$ 27,650**	$ 835	3.11%
Legal Expense	$ 63,000	**$ 75,600**	$ 12,600	20.00%
Binding Arbitration	$ 2,500	**$ 3,500**	$ 1,000	40.00%
Appraisal Review Board Operations				
Appraisal Review Board	$ 18,300	**$ 18,300**	$ -	0.00%
Appraisal Review Board Legal	$ 3,000	**$ 3,000**	$ -	0.00%
Facilities				
Rent	$ 54,000	**$ 71,300**	$ 17,300	32.04%
Janitorial Supplies & Service	$ 8,000	**$ 8,250**	$ 250	3.13%
Maintenance & Security	$ 2,500	**$ 2,700**	$ 200	8.00%
Utilities & Waste Disposal	$ 4,750	**$ 5,200**	$ 450	9.47%
Office Operations and Supplies				
Automotive Expense	$ 11,500	**$ 11,500**	$ -	0.00%
Vehicle Purchase Reserve Fund	$ 20,000	**$ 20,000**	$ -	0.00%
Communication Equipment	$ 5,300	**$ 5,400**	$ 100	1.89%
Education & Travel	$ 15,000	**$ 19,500**	$ 4,500	30.00%
Equipment Lease	$ 5,750	**$ 5,000**	$ (750)	-13.04%
Equipment Purchase	$ 5,000	**$ 5,000**	$ -	0.00%
Financial Audit	$ 5,500	**$ 5,900**	$ 400	7.27%
Liability & Board Insurance	$ 8,250	**$ 9,500**	$ 1,250	15.15%
Miscellaneous and Software	$ 1,500	**$ 1,500**	$ -	0.00%
Office Supplies	$ 10,000	**$ 10,500**	$ 500	5.00%
Postage	$ 27,500	**$ 31,500**	$ 4,000	14.55%
Printing & Publications	$ 23,500	**$ 24,750**	$ 1,250	5.32%
Registration & Dues	$ 2,600	**$ 2,750**	$ 150	5.77%
TOTAL OPERATIONS	$ 617,030	**$ 682,100**	$ 65,070	10.55%
TOTAL BUDGET	**$ 1,604,080**	**$ 1,736,350**	**$132,270**	**8.25%**

NONENTITY BUDGETED FUNDS	
Operating Reserve Fund	$ 376,068
Vehicle Purchase Reserve Fund	$ 25,019
Capital Fund Reserve	$ 75,000
Legal Defense Fund Reserve	$ 150,000

GILLESPIE CENTRAL APPRAISAL DISTRICT
2027 PROPOSED Tax Collections Budget

	2026 Collections Services	2027 Collections Services	Dollar Difference	Percentage Difference
PAYROLL				
Payroll - 3 Positions + 25% Chief Appraiser	$ 190,600	$ 207,750	$ 17,150	9.00%
Employee Medical Insurance	$ 42,775	$ 44,185	$ 1,410	3.30%
Retirement	$ 20,110	$ 21,920	$ 1,810	9.00%
Disability Insurance	$ 1,330	$ 1,710	$ 380	28.57%
Medicare	$ 2,760	$ 3,010	$ 250	9.06%
Unemployment Insurance	$ 440	$ 440	$ -	0.00%
TOTAL PAYROLL	$ 258,015	$ 279,015	$ 21,000	8.14%
OPERATIONS				
Professional Services				
Computer - IT Maintenance & Data Backup	$ 15,675	$ 18,600	$ 2,925	18.66%
Computer - CAMA Software Maintenance	$ 48,475	$ 51,875	$ 3,400	7.01%
Tax Collections Guides & Tools	$ 300	$ 300	$ -	0.00%
Facilities				
Rent	$ 18,000	$ 23,800	$ 5,800	32.22%
Janitorial Supplies & Service	$ 2,450	$ 2,750	$ 300	12.24%
Maintenance & Security	$ 850	$ 900	$ 50	5.88%
Utilities & Waste	$ 1,600	$ 1,750	$ 150	9.38%
Office Operations				
Automotive Expense	$ 1,800	$ 1,800	$ -	0.00%
Communication Equipment	$ 350	$ 350	$ -	0.00%
Education & Travel	$ 5,600	$ 5,000	$ (600)	-10.71%
Equipment Leased	$ 2,150	$ 1,950	$ (200)	-9.30%
Equipment Purchase	$ 3,000	$ 2,500	$ (500)	-16.67%
Financial Audit	$ 5,500	$ 5,900	$ 400	7.27%
Liability & Bond Insurance	$ 3,800	$ 4,500	$ 700	18.42%
Miscellaneous & Software	$ 1,000	$ 750	$ (250)	-25.00%
Office Supplies	$ 3,500	$ 3,800	$ 300	8.57%
Postage	$ 20,150	$ 21,500	$ 1,350	6.70%
Printing & Publications	$ 8,850	$ 9,250	$ 400	4.52%
Registration & Dues	$ 550	$ 750	$ 200	36.36%
TOTAL OPERATIONS	$ 143,600	$ 158,025	$ 14,425	10.05%
TOTAL BUDGET	**$ 401,615**	**$ 437,040**	**$ 35,425**	**8.82%**

NONENTITY BUDGETED FUNDS

Operating Reserve Fund	$ 125,355
Capital Fund Reserve	$ 25,000

Additions to Texas Government Code section 551.043, effective on September 1, 2025, require a taxpayer impact statement showing, for the median-valued homestead property in each governmental body, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted. Since Gillespie Central Appraisal District does not adopt a tax rate and does not impose property taxes, adoption of the District's budget would have no direct impact on a taxpayer property tax bill in the District.