



TEXAS APPRAISER LICENSING &
CERTIFICATION BOARD

FY 2026



**ANNUAL
BUDGET**

2nd Draft

Presented :

August 8, 2025

CAPITOL MALL

Approved: August 8, 2025



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EXECUTIVE SUMMARY

The following summary of the 2026-2028 budget proposal for the Texas Appraiser Licensing and Certification Board is respectfully submitted for review and input. Thorough analysis has been performed in order to reasonably project revenue and expenditures of the agency.

This budget proposal is presented as a three-year budget. It is important to note that due to fluctuating circumstances from year to year such as anticipated number of licensees, the second and third year of the budget is intended to be informative and indicative of planned activity levels and will be refined as necessary during subsequent budget cycles.

The first year of the budget, labeled “proposed 2026” is the only year intended to be adopted, while “projected 2027 and 2028” are to be considered as a forecast using a constant active license holder count.

The first draft of the 2026 budget proposal is presented to the Budget Committee of the Texas Appraiser Licensing and Certification Board (TALCB) for consideration.



HIGHLIGHTS

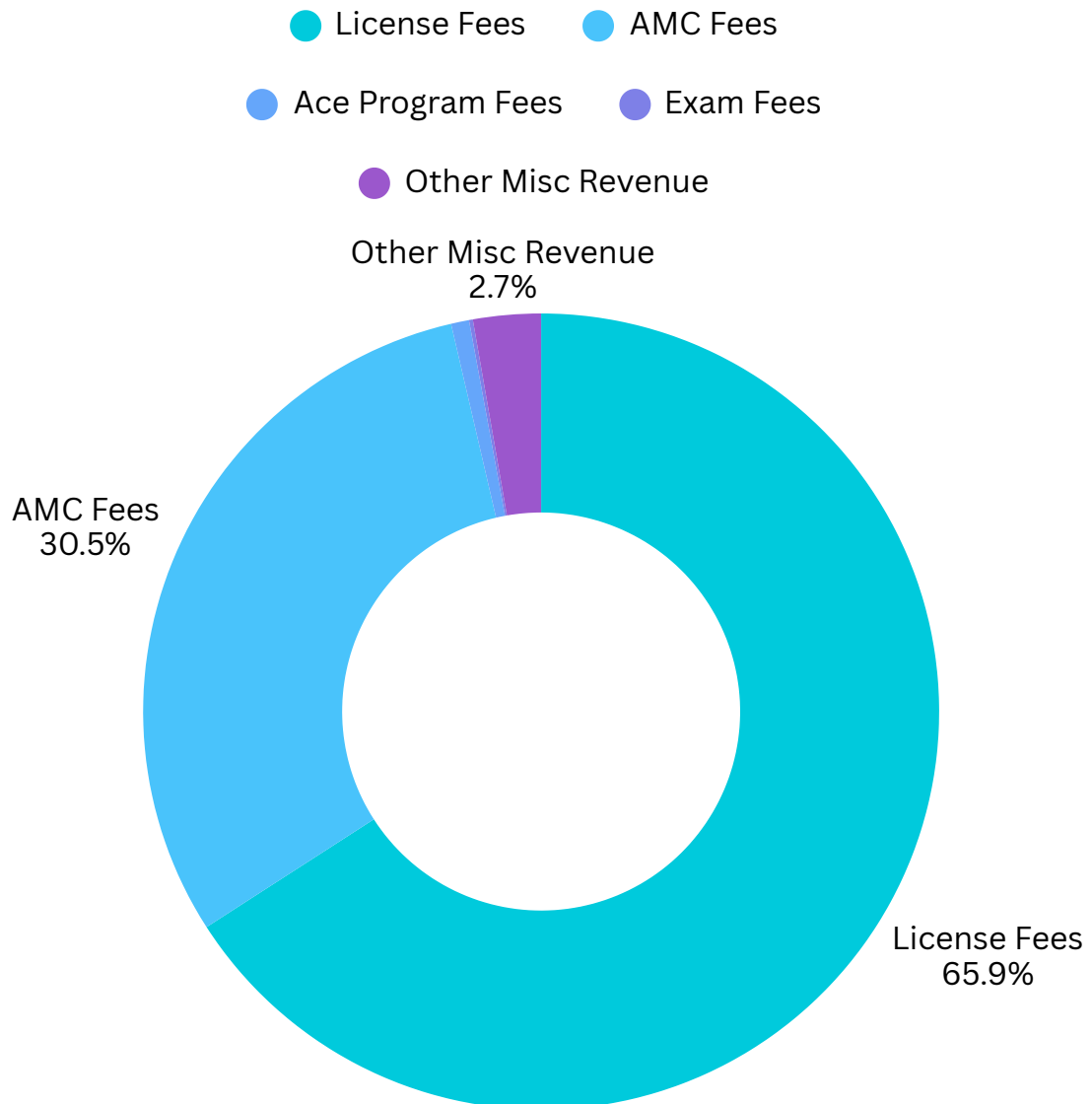
The Texas Appraiser Licensing and Certification Board operates on a lean budget, expenditures were analyzed to ensure the agency was operating as efficiently as possible. Meaningful efficiencies that were identified have been incorporated in the FY26 Budget. The highlights are as follows:

- No additional FTEs were added this budget cycle, however a 3% merit is included in the salary and wages category. This allows for each employee to receive a merit up to 3% of their base salary. Merits are based on directors discretion and employee performance.
- Professional fees and services includes \$5,000 to be allocated to the internal audit contracts paid by TREC.
- Efficiencies and cost savings were identified within the other operating expenses category primarily by reducing the number of attendees at conferences and payment of memberships and subscriptions that are not required.

BUDGET OVERVIEW

REVENUE

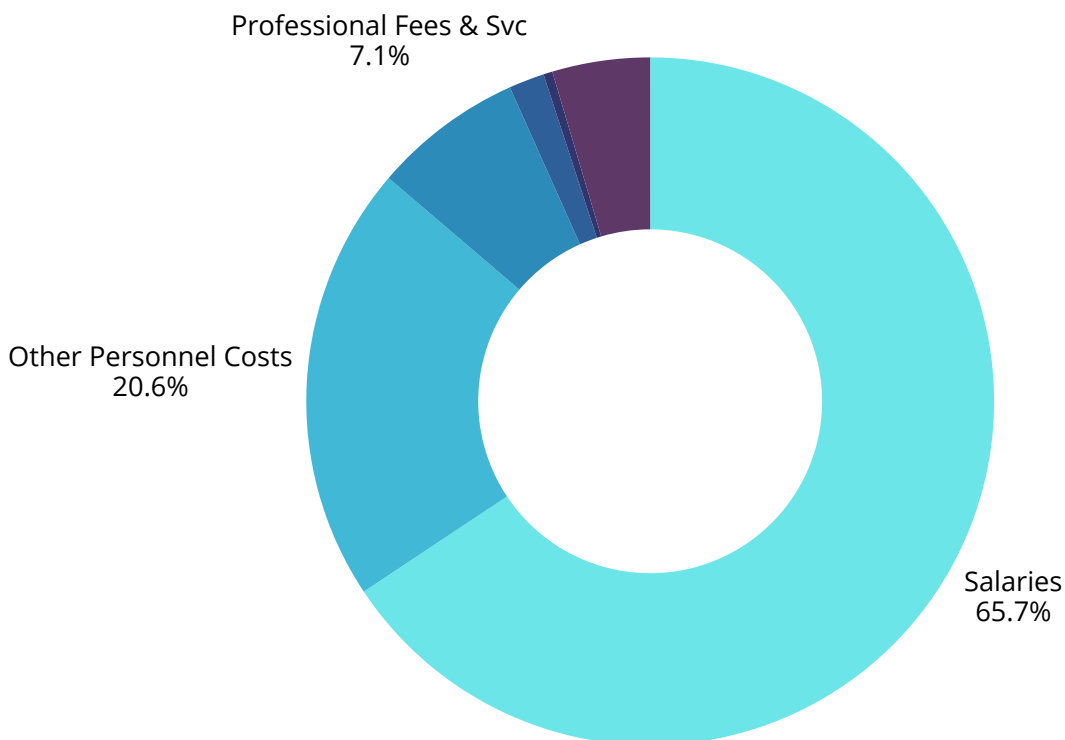
REVENUE OVERVIEW							
Revenue	Actual	Actual	Approved	Projected	Proposed	Projected	
	2023	2024	2025	Actual 2025	2026	2027	2028
License Fees	\$1,784,895	\$1,692,735	\$1,783,120	\$1,739,106	\$1,653,005	\$1,749,110	\$1,651,855
AMC Fees	\$354,988	\$753,454	\$358,715	\$333,626	\$764,465	\$334,405	\$772,770
ACE Program	\$20,825	\$18,185	\$20,780	\$18,480	\$18,365	\$18,340	\$18,345
Examination Fees	\$7,050	\$6,600	\$7,070	\$3,560	\$3,890	\$4,010	\$3,980
Other Miscellaneous Revenue	\$57,847	\$68,254	\$46,236	\$68,966	\$68,945	\$68,812	\$68,875
ASC Grant	\$144,801	\$0	\$0	\$0	\$0	\$0	\$0
Total:	\$2,370,406	\$2,539,228	\$2,215,921	\$2,163,738	\$2,508,670	\$2,174,677	\$2,515,825



BUDGET OVERVIEW

EXPENSES

EXPENSE OVERVIEW							
Expenses	Actual 2023	Actual 2024	Approved 2025	Projected Actual 2025	Proposed 2026	Projected	
						2027	2028
Salary & Wages	\$1,343,227	\$1,493,767	\$1,562,370	\$1,513,632	\$1,651,978	\$1,671,143	\$1,721,277
Other Personnel Costs	\$454,185	\$481,968	\$511,782	\$467,852	\$517,736	\$522,840	\$533,037
Professional Fees & Services	\$165,314	\$37,839	\$204,600	\$15,825	\$177,835	\$177,245	\$177,245
Consumables	\$402	\$159	\$2,000	\$125	\$2,000	\$2,000	\$2,000
Utilities	\$285	\$60	\$190	\$78	\$143	\$143	\$143
Travel	\$27,024	\$33,187	\$42,000	\$35,000	\$42,000	\$42,000	\$42,000
Office & Space Rent	\$19,741	\$19,227	\$20,072	\$20,072	\$10,678	\$10,678	\$11,189
Equipment Rental	\$1,834	\$1,211	\$854	\$854	\$939	\$939	\$939
Other Operating Expenses	\$82,151	\$80,303	\$121,803	\$84,884	\$115,601	\$115,880	\$116,610
Statewide Cost Allocation Plan (SWCAP)	\$30,928	\$34,779	\$34,779	\$34,779	\$51,807	\$51,807	\$51,807
Annual General Revenue Contribution	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500
Total:	\$2,147,591	\$2,205,000	\$2,522,950	\$2,195,601	\$2,593,217	\$2,617,175	\$2,678,747



FY2026

LINE ITEM BUDGET

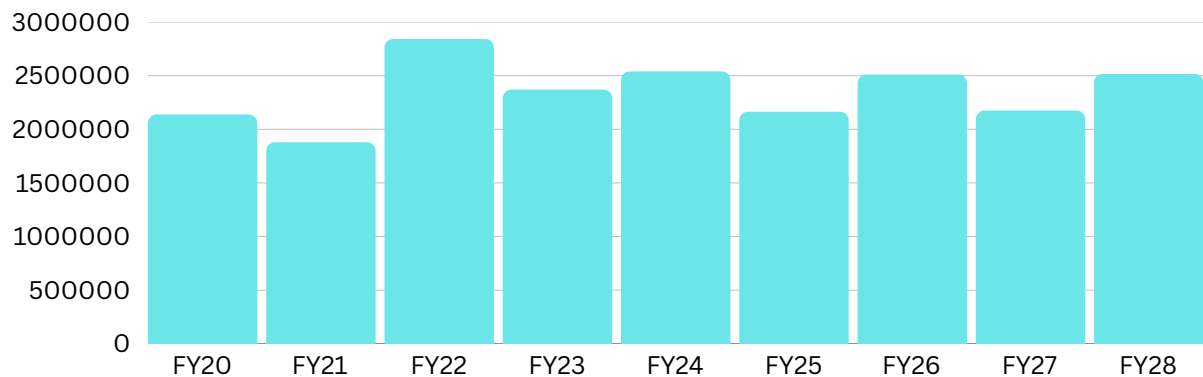
Texas Appraiser and Licensing Board/TALCB

Second Draft July 3, 2025

	Actual 2023	Actual 2024	Budget 2025	Estimated Expenditures 2025	Budget 2026	Budget Variance FY25 to FY26	Budget 2027	Budget 2028
Beginning Balance	\$3,465,390	\$3,591,965	4,001,703	4,048,171	4,003,990		3,919,443	3,476,945
Operating Reserves	\$889,252	\$830,115	1,261,475	1,261,475	1,296,609		1,308,588	1,339,374
Unreserved	\$2,576,138	\$2,761,850	\$2,740,228	\$2,786,696	\$2,707,381		\$2,610,855	\$2,137,571
Revenues								
License Fees	1,784,895	1,692,735	1,783,120	1,739,106	1,653,005	-7.30%	1,749,110	1,651,855
AMC Fees	354,988	753,454	358,715	333,626	764,465	113.11%	334,405	772,770
ACE Program Revenue	20,825	18,185	20,780	18,480	18,365	0.00%	18,340	18,345
Examination Fees	7,050	6,600	7,070	3,560	3,890	0.00%	4,010	3,980
Other Miscellaneous Revenue	57,847	68,254	46,236	68,966	68,945	49.12%	68,812	68,875
ASC Grant	144,801	-	0	50	0	0	-	-
Total Revenues	2,370,406	2,539,228	2,215,921	2,163,738	2,508,670	13.21%	2,174,677	2,515,825
Education Reserve	-	-	-	34,384	34,384		-	-
Reallocation from Fund Balance								
Expenditures								
Salaries & Wages	1,343,227	1,493,767	1,562,370	1,513,632	1,651,978	5.74%	1,671,143	1,721,277
Other Personnel Costs	454,185	481,968	511,782	467,852	517,736	1.16%	522,840	533,037
Professional Fees & Services	165,314	37,839	204,600	15,825	177,835	-13.08%	177,245	177,245
Consumables	402	159	2,000	125	2,000	0.00%	2,000	2,000
Utilities	285	60	190	78	143	-24.74%	143	143
Travel	27,024	33,187	42,000	35,000	42,000	0	42,000	42,000
Office and Space Rent	19,741	19,227	20,072	20,072	10,678	-46.80%	10,678	11,189
Equipment Rental	1,834	1,211	854	854	939	9.95%	939	939
Other Expenses								
GAA Mandated Payroll Contributions	20,673	22,366	23,408	22,704	24,058		24,337	25,067
Registration & Membership	3,013	12,479	18,545	15,505	13,645	-26.42%	13,645	13,645
Maintenance & Repairs			1,500	250	750	0.00%	750	750
Reproduction & Printing			350	100	350	0.00%	350	350
Contract Services	5,509	5,875	23,165	7,500	19,619	-15.31%	19,619	19,619
Postage	500	500	1,850	500	2,107	13.89%	2,107	2,107
Supplies & Equipment	18,707	11,284	750	500	1,271	69.47%	1,271	1,271
Communication Services	31,232	24,812	41,435	34,025	42,611	2.84%	42,611	42,611
Other Operating	1,670	1,670	8,300	2,300	8,690	4.70%	8,690	8,690
DPS Criminal History Checks	846	1,320	2,500	1,500	2,500	0.00%	2,500	2,500
Statewide Cost Allocation Plan (SWC)	30,928	34,779	34,779	47,097	51,807	48.96%	51,807	51,807
Total Expenditures	2,125,091	2,182,504	2,500,450	2,185,419	2,570,717	2.81%	2,594,675	2,656,247
Contribution to General Revenue	22,500	22,500	22,500	22,500	22,500	0.00%	22,500	22,500
Total Expenditures and GR Contribution	\$2,147,591	\$2,205,004	\$2,522,950	\$2,207,919	\$2,593,217	2.79%	\$2,617,175	\$2,678,747
Operating Gain/Loss	222,815	334,224	(307,029)	(44,181)	(84,547)		(442,498)	(162,922)

HISTORICAL REVENUE ANALYSIS

TALCB Revenue	Projected	Actual as of August 31 of each year	Over/Under Projected
FY20	2,022,262.00	2,138,219.97	5.73%
FY21	1,598,525.00	1,878,979.00	17.54%
FY22	2,335,820.00	2,842,267.00	21.68%
FY23	2,312,847.00	2,370,406.00	2.49%
FY24	2,725,905.00	2,539,228.00	-6.85%
Projected FY25*	2,215,921.00	2,163,738.00	-2.35%
Projected FY26*	2,508,670.00	2,508,670.00	0.00%
Projected FY27	2,174,677.00	2,174,677.00	0.00%
Projected FY28	2,515,825.00	2,515,825.00	0.00%



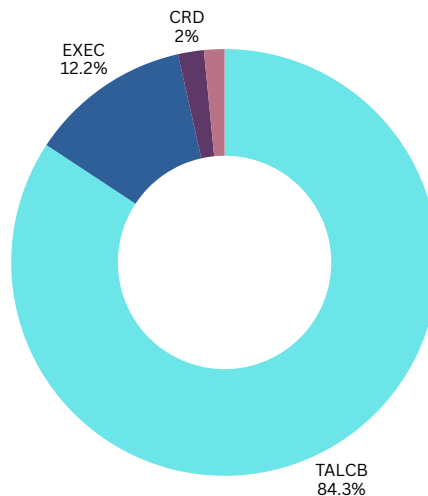
Apps & Renewal Counts	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	Trends
Certified General Appraiser App	64	71	78	95	108	96	97	98	98	
Certified Residential App	117	130	186	225	137	77	87	89	88	
Residential App	66	96	183	149	102	63	69	70	70	
Trainee App	400	646	906	355	205	220	226	225	225	
Reciprocal Apps	99	131	182	134	99	100	111	106	106	
Non-Resident Apps	196	226	267	262	223	221	223	223	223	
AMC App	15	16	20	20	16	9	16	10	16	
Certified General Appraiser Renewal	998	1,249	1,055	1,204	1,030	1,164	1,030	1,170	1,031	
Certified Residential Renewal	1,122	1,246	1,196	1,273	1,244	1,292	1,236	1,289	1,234	
Residential Renewal	164	213	192	220	220	263	216	258	215	
Trainee Renewal	301	276	308	313	406	301	396	300	392	
AMC Renewal	115	34	113	44	94	51	96	50	97	

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	Revenue Trend
Certified General Appraiser App	27,640	31,740	42,080	53,200	60,480	53,760	54,320	54,880	54,880	
Certified Residential App	43,887	48,895	81,060	97,060	63,020	35,420	40,020	40,940	40,480	
Residential App	22,270	32,770	70,945	55,600	40,800	25,200	27,600	28,000	28,000	
Trainee App	105,550	169,800	226,505	88,755	51,245	55,000	56,500	56,250	56,250	
Reciprocal Apps	40,580	52,915	84,715	64,660	50,940	55,250	57,500	55,320	55,320	
Non-Resident Apps	49,000	56,500	66,750	65,500	55,750	55,250	55,750	55,750	55,750	
AMC App	49,619	52,800	66,000	66,000	52,800	29,700	52,800	33,000	52,800	
Certified General Appraiser Renewal	427,012	529,000	553,880	632,240	576,800	651,840	576,800	655,200	577,360	
Certified Residential Renewal	404,194	444,290	519,655	550,390	572,240	594,320	568,560	592,940	567,640	
Residential Renewal	53,280	67,965	72,785	82,400	88,000	105,200	86,400	103,200	86,000	
Trainee Renewal	75,300	69,000	77,000	78,250	101,500	75,250	99,000	75,000	98,000	
AMC Renewal	345,110	102,000	339,000	132,000	282,000	153,000	288,000	150,000	291,000	
AMC Panelists Revenue	407,377	132,255	519,825	151,888	413,554	143,165	418,565	143,055	423,370	
Test Administration Fee	2,806	4,710	5,480	7,050	6,600	3,560	3,890	4,010	3,980	

AGENCY STAFFING

BUDGETED FULL-TIME EQUIVALENT (FTEs)						
Functional Divisions	Authorized 2025	Currently Filled 2025	Vacant FTE 2025	Contractors 2025	Proposed 2026	New FTEs
Customer Relation Division	0.700	0.700	0.000	0.000	0.700	0.00
Education & Examination Services Division	0.500	0.500	0.000	0.000	0.500	0.00
Executive Division	1.400	1.400	0.000	0.000	1.400	0.00
Financial Svc Division	0.000	0.000	0.000	0.000	0.000	0.00
Information Technology	0.000	0.000	0.000	0.000	0.000	0.00
TALCB	15.000	13.000	2.000	0.000	15.000	0.00
Total:	17.600	15.600	2.000	0.000	17.600	0.00
<i>TREC Cost Share Employees</i>	2.600	2.600	0.000	0.000	2.600	0.00
<i>TALCB</i>	15.000	13.000	2.000	0.000	15.000	0.00

BUDGETED BASE SALARY REQUIREMENT						
Functional Divisions	Authorized 2025	Currently Filled 2025	Vacant FTE 2025	Contractors 2025	Proposed 2026	New FTEs 2025
Customer Relations Division	\$ 30,516	\$ 30,516	\$ -	\$ -	\$ 30,515	\$ -
Education	\$ 24,178	\$ 24,178	\$ -	\$ -	\$ 24,178	\$ -
Executive	\$ 172,565	\$ 172,565	\$ -	\$ -	\$ 189,111	\$ -
TALCB	\$ 1,315,185	\$ 1,213,185	\$ 102,000	\$ -	\$ 1,360,057	\$ -
Total Base Salary Requirement:	\$ 1,542,444	\$ 1,440,444	\$ 102,000	\$ -	\$ 1,603,861	\$ -





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