

# **2026 CORYELL CENTRAL APPRAISAL DISTRICT ADOPTED BUDGET**

*IN ACCORDANCE WITH SECTION 6.06 OF THE TEXAS PROPERTY TAX CODE*

8/20/2025

## **BOARD OF DIRECTORS**

Justin Carothers, Chairman

Bradi Diaz, Secretary

Inez Faison, Spokesperson

Cynthia Bell

Stan Elliott

Kevin George

Andy James

Jay Manning

Jack Wall

## **CHIEF APPRAISER**

Mitch Fast

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2026 ADOPTED BUDGET**

<b>CATEGORY TOTALS</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
SALARIES AND PAYROLL BURDEN	\$1,008,533	7%	\$941,930
CONTRACTUAL	\$305,339	20%	\$254,589
OFFICE EXPENDITURES	\$97,467	-2%	\$99,067
APPRAISAL REVIEW BOARD	\$11,000	16%	\$9,500
PROFESSIONAL SERVICES	\$32,500	5%	\$31,000
TRAINING AND EDUCATION	\$45,000	13%	\$40,000
APPRAISAL COSTS	\$66,700	2%	\$65,700
CAPITAL EXPENDITURES	\$87,685	75%	\$50,000
<b>TOTAL</b>	<b>\$1,654,224</b>	<b>10.89%</b>	<b>\$1,491,786</b>
<b>SALARIES AND PAYROLL BURDEN</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6040 WAGES & SALARIES	\$715,575	6%	\$674,625
6040 WAGES & SALARIES (AUTO ALLOWANCE)	\$58,800	13%	\$52,200
6055 EMPLOYEE INSURANCE (HEALTH/LIFE)	\$149,500	11%	\$135,231
6065 RETIREMENT EXPENSE	\$71,558	6%	\$67,463
6070 TAX: PAYROLL (MEDICARE EXPENSE)	\$11,228	7%	\$10,539
6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT)	\$1,872	0%	\$1,872
<b>TOTALS</b>	<b>\$1,008,533</b>	<b>7%</b>	<b>\$941,930</b>
<b>CONTRACTUAL</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6230 H G: GIS APPRAISER MAINTENANCE	\$2,337	-21%	\$2,968
6230 H G: PACS MAINTENANCE & SUPPORT	\$32,068	-20%	\$40,261
6230 H G: MOBILE FIELD DEVICE SERVER MAINT.	\$5,225	-21%	\$6,619
6230 H G: MOBILE FIELD DEVICE MAINT.	\$5,088	-21%	\$6,446
6230 H G: MOBILE FIELD DEVICE CLOUD HOSTING	\$2,904	-27%	\$3,954
6230 H G: MOBILE FIELD DEVICE ADV MAPPING	\$760	-21%	\$962
NEW CAMA SOFTWARE	\$75,000	N/A	\$0
6230.1 APPRAISAL CONTRACT PROVIDER	\$16,000	7%	\$15,000
6230.3 BIS: GIS INTERACTIVE MAP	\$4,650	0%	\$4,650
6230.3 BIS: GIS MAINTENANCE	\$20,058	0%	\$20,058
6230.4 BIS: SERVER BACKUPS	\$5,400	200%	\$1,800
6230.4 BIS: SERVER BACKUPS VIRTUAL	\$0	-100%	\$1,800
6230.4 BIS: IT AUTOMATED BACKUPS (workstations)	\$0	N/A	\$0
6230.4 BIS: ROUTER MAINTENANCE	\$2,900	0%	\$2,900
6230.4 BIS: ROUTER SSL VPN	\$0	N/A	\$0
6230.4 BIS: IT EMAIL HOSTING & FORWARDING	\$2,320	49%	\$1,560
6230.4 BIS: IT MAINTENANCE SERVERS(inc. virtual)	\$5,550	0%	\$5,550
6230.4 BIS: APPRAISAL NOTICE ONLINE HOSTING	\$0	N/A	\$0
6230.4 BIS: IT MAINTENANCE WORKSTATIONS	\$13,440	16%	\$11,600
6230.4 BIS: WEBSITE HOSTING	\$2,175	-25%	\$2,900
6230.4 BIS: WEBSITE ONLINE APPEALS	\$3,795	-3%	\$3,931
6230.4 BIS: WEBSITE ONLINE FORMS	\$3,795	-3%	\$3,930
6230.4 BIS: WEBSITE PROPERTY SEARCH	\$3,113	-25%	\$4,150

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2026 ADOPTED BUDGET**

6230.4 BIS: SB2 TRUTH IN TAXATION WEBSITE	\$2,363	-25%	\$3,150
6230.6 DEED PROCESSING	\$21,000	5%	\$20,000
6230.7 EXEMPTION REVIEW S.B. 1801	\$0	-100%	\$15,000
6230.5 AERIAL IMAGERY ACQUISITION	\$75,400	0%	\$75,400
<b>TOTAL</b>	<b>\$305,339</b>	<b>20%</b>	<b>\$254,589</b>
<b>OFFICE EXPENDITURES</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6045 TML INSURANCE	\$10,000	0%	\$10,000
6205 JANITORIAL EXPENSES-CC	\$4,500	29%	\$3,500
6205 JANITORIAL EXPENSES-GV	\$5,500	8%	\$5,100
6210 COPIER LEASE-CC	\$2,700	0%	\$2,700
6210 COPIER LEASE-GV	\$2,700	0%	\$2,700
6290 OFFICE SPACE - CC	\$30,067	0%	\$30,067
6300 REPAIR AND MAINTENANCE	\$5,000	0%	\$5,000
6340 TELEPHONE EXPENSE	\$18,000	-18%	\$22,000
6340 TELEPHONE EXPENSE-WIRELESS DATA	\$2,800	0%	\$2,800
6390 ALARM-CC & GV	\$1,200	0%	\$1,200
6390 UTILITIES-CC & GV	\$15,000	7%	\$14,000
<b>TOTAL</b>	<b>\$97,467</b>	<b>-2%</b>	<b>\$99,067</b>
<b>APPRAISAL REVIEW BOARD</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6140 APPRAISAL REVIEW BOARD	\$10,000	18%	\$8,500
6140 APPRAISAL REVIEW BOARD EDUCATION	\$500	0%	\$500
6140 LEGAL SERVICES FOR ARB	\$500	0%	\$500
<b>TOTAL</b>	<b>\$11,000</b>	<b>16%</b>	<b>\$9,500</b>
<b>PROFESSIONAL SERVICES</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6270 LEGAL SERVICES APPRAISAL DISTRICT	\$8,000	0%	\$8,000
6270.2 LEGAL SERVICES HR ATTY REVIEW*	\$0	N/A	\$0
6280 AUDITING EXPENSE	\$11,500	15%	\$10,000
6285 ACCOUNTING SERVICES	\$13,000	0%	\$13,000
<b>TOTAL</b>	<b>\$32,500</b>	<b>5%</b>	<b>\$31,000</b>
<b>TRAINING &amp; EDUCATION</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6075 EDUCATION & TRAINING	\$20,000	0%	\$20,000
6160 DUES & SUBSCRIPTIONS (CoStar/Transunion)	\$25,000	25%	\$20,000
<b>TOTAL</b>	<b>\$45,000</b>	<b>13%</b>	<b>\$40,000</b>
<b>APPRAISAL COSTS</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
6080 MILEAGE/AUTO ALLOWANCE	\$2,500	67%	\$1,500
6100 ADVERTISING & PUBLIC NOTICE	\$4,000	0%	\$4,000
6245 OFFICE SUPPLIES-CC	\$4,000	14%	\$3,500
6245 OFFICE SUPPLIES-GV	\$4,000	14%	\$3,500

**CORYELL CENTRAL APPRAISAL DISTRICT  
2026 ADOPTED BUDGET**

6250 POSTAGE	\$25,000	-14%	\$29,000
6260 PRINTING, COPIES & REPRODUCTION	\$21,000	-9%	\$23,000
6297 BOARD OF DIRECTORS EXPENSE	\$5,500	1000%	\$500
6298 CHIEF APPRAISER EXPENSE	\$500	0%	\$500
6389 TESTING & BACKGROUND	\$200	0%	\$200
<b>TOTAL</b>	<b>\$66,700</b>	<b>2%</b>	<b>\$65,700</b>
<b>CAPITAL EXPENDITURES</b>	<b>2026 ADOPTED BUDGET</b>		<b>2025 ADOPTED BUDGET</b>
CAPITAL EXP: REPAIRS & MAINTENANCE-1*	\$0	-100%	\$30,000
CAPITAL EXP: COMPUTER REPLACEMENT-2	\$10,000	0%	\$10,000
CAPITAL EXP: MASS APP SOFTWARE REPLACE-3*	\$77,685	677%	\$10,000
<b>TOTAL FROM OPERATING BUDGET</b>	<b>\$87,685</b>	<b>75%</b>	<b>\$50,000</b>
<b>NON-OPERATING EXPENSES</b>	<b>2026 RESERVE FUNDS AVAILABLE</b>		<b>2025 RESERVE FUNDS AVAILABLE</b>
COMPUTER REPLACEMENT RESERVE-2	\$5,000	N/A	\$0
LEGAL & TECHNOLOGY FUND-4	\$185,930	3%	\$180,956
<b>TOTAL RESERVE FUNDS AVAILABLE</b>	<b>\$190,930</b>	<b>6%</b>	<b>\$180,956</b>
<b>BUDGET SURPLUS FUNDS POLICY</b>			
It shall be the policy of the Board of Directors of the Coryell Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be appropriated to the Legal and Technology Fund account or as otherwise directed by the Board of Directors and thereby obligated to be spent as approved by the Board of Directors.			
The Chief Appraiser shall notify the taxing units participating in the Coryell Central Appraisal District of the amount retained by the Board of Directors after the completion of the annual financial audit for the year in which the funds were obligated and unspent.			
See next page for additional footnotes			

1-The CAPITAL EXP: REPAIRS & MAINTENANCE is for the periodic maintenance needs of either office location.

2-The CAPITAL EXP: COMPUTER REPLACEMENT and the COMPUTER REPLACEMENT RESERVE are for the periodic replacement of the computer equipment utilized by Coryell CAD. The replacement schedule is every 3-5 years. The CAPITAL EXP:COMPUTER REPLACEMENT \$10,000 amount is included in the entity contributions for 2026 and will be transferred to the NON-OPERATING EXPENSE COMPUTER REPLACEMENT RESERVE.

3-The CAPITAL EXP: MASS APP SOFTWARE REPLACEMENT is for the initial 1/3 payment of a one-time conversion cost totalling \$233,055 for the updating of the mass appraisal software utilized by Coryell CAD.

4-The LEGAL & TECHNOLOGY FUND is for the purchase of equipment and software due to technological advancements and a legal service reserve to provide resources for litigation involving the Appraisal District.

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2026 ADOPTED BUDGET**

JURISDICTIONS	2024 TAX LEVY	% OF TOTAL LEVY	2025 BUDGET	2025 QUARTERLY ALLOCATION	2026 BUDGET FOR ADOPTION	2026 QUARTERLY ALLOCATION	% CHG
<b>SCHOOL DISTRICTS:</b>							
COPPERAS COVE ISD	\$14,581,906	21.28%	\$351,499.34	\$87,874.84	\$351,117.16	\$87,779.29	-0.11%
GATESVILLE ISD	\$9,985,701	14.57%	\$219,969.13	\$54,992.28	\$240,445.32	\$60,111.33	9.31%
OGLESBY ISD	\$1,102,068	1.61%	\$21,633.66	\$5,408.41	\$26,536.65	\$6,634.16	22.66%
JONESBORO ISD	\$822,848	1.20%	\$19,508.60	\$4,877.15	\$19,813.33	\$4,953.33	1.56%
EVANT ISD	\$734,719	1.07%	\$15,884.88	\$3,971.22	\$17,691.26	\$4,422.81	11.37%
MOODY ISD	\$464,002	0.68%	\$8,365.22	\$2,091.30	\$11,172.69	\$2,793.17	33.56%
CLIFTON ISD	\$79,088	0.12%	\$1,718.33	\$429.58	\$1,904.36	\$476.09	10.83%
CRAWFORD ISD	\$141,044	0.21%	\$2,896.84	\$724.21	\$3,396.19	\$849.05	17.24%
LAMPASAS ISD	\$21,319	0.03%	\$497.28	\$124.32	\$513.34	\$128.34	3.23%
VALLEY MILLS ISD	\$12,797	0.02%	\$299.10	\$74.78	\$308.14	\$77.03	3.02%
<b>SCHOOL TOTALS</b>	<b>\$27,945,491</b>	<b>40.78%</b>	<b>\$642,272.38</b>	<b>\$160,568.09</b>	<b>\$672,898.43</b>	<b>\$168,224.61</b>	<b>4.77%</b>
<b>CITIES:</b>							
CITY OF COPPERAS COVE	\$14,383,732	20.99%	\$326,043.78	\$81,510.95	\$346,345.33	\$86,586.33	6.23%
CITY OF GATESVILLE	\$3,560,913	5.20%	\$77,127.94	\$19,281.99	\$85,743.09	\$21,435.77	11.17%
CITY OF EVANT	\$94,742	0.14%	\$2,209.82	\$552.45	\$2,281.29	\$570.32	3.23%
CITY OF OGLESBY	\$51,262	0.07%	\$1,119.48	\$279.87	\$1,234.33	\$308.58	10.26%
CITY OF MCGREGOR	\$46,104	0.07%	\$1,092.02	\$273.01	\$1,110.13	\$277.53	1.66%
<b>CITY TOTALS</b>	<b>\$18,136,752</b>	<b>26.47%</b>	<b>\$407,593.04</b>	<b>\$101,898.26</b>	<b>\$436,714.16</b>	<b>\$109,178.54</b>	<b>7.14%</b>
<b>OTHER ENTITIES:</b>							
CORYELL COUNTY	\$19,967,807	29.14%	\$373,607.33	\$93,401.83	\$480,804.06	\$120,201.02	28.69%
CENTRAL TEXAS COLLEGE	\$2,190,297	3.20%	\$46,023.33	\$11,505.83	\$52,740.07	\$13,185.02	14.59%
MIDDLE TRINITY WCD	\$289,351	0.42%	\$6,689.91	\$1,672.48	\$6,967.27	\$1,741.82	4.15%
<b>OTHER TOTALS</b>	<b>\$22,447,454</b>	<b>32.76%</b>	<b>\$426,320.58</b>	<b>\$106,580.14</b>	<b>\$540,511.41</b>	<b>\$135,127.85</b>	<b>26.79%</b>
<b>GRAND TOTALS:</b>	<b>\$68,529,697</b>	<b>100.00%</b>	<b>\$1,476,186.00</b>	<b>\$369,046.50</b>	<b>\$1,650,124.00</b>	<b>\$412,531.00</b>	<b>11.78%</b>
							<b>11.78%</b>

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2026 ADOPTED BUDGET**

**SUMMARY OF REVENUES**

<b>DESCRIPTION</b>	<b>2026 BUDGET FOR ADOPTION</b>
JURISDICTION INCOME	\$1,650,124
INTEREST INCOME	\$3,500
PENALTY INCOME	\$500
OPEN RECORDS	\$100
<b>TOTAL INCOME</b>	<b>\$1,654,224</b>

**SUMMARY OF RESERVE ACCOUNTS**

<b>DESCRIPTION</b>	<b>2026 RESERVE FUNDS AVAILABLE</b>
COMPUTER REPLACEMENT RESERVE	\$5,000
BUILDING REPLACEMENT RESERVE	\$0
LEGAL & TECHNOLOGY	\$185,930
<b>TOTAL OF RESERVE ACCOUNTS</b>	<b>\$190,930</b>

**2026 ADOPTED BUDGET FOR SALARY SCHEDULE & BENEFITS**

<b>DESCRIPTION</b>	<b>SALARIES</b>	<b>HEALTH CARE</b>	<b>CAR ALLOW</b>	<b>* MEDI- CARE</b>	<b>** SUTA</b>	<b>RETRMT</b>	<b>TOTAL</b>
Chief Appraiser	\$116,000	\$11,500	\$6,000	\$1,769	\$144	\$11,600	\$147,013
Deputy Chief Appraiser	\$69,000	\$11,500	\$6,600	\$1,096	\$144	\$6,900	\$95,240
Appraisal Operations Co.	\$62,000	\$11,500	\$6,600	\$995	\$144	\$6,200	\$87,439
Appraiser level 2 - GV	\$51,000	\$11,500	\$6,600	\$835	\$144	\$5,100	\$75,179
Appraiser level 2 - CC	\$51,000	\$11,500	\$6,600	\$835	\$144	\$5,100	\$75,179
Appraiser Level 2 - CC	\$46,500	\$11,500	\$6,600	\$770	\$144	\$4,650	\$70,164
Appraiser Leve 2 - CC	\$46,500	\$11,500	\$6,600	\$770	\$144	\$4,650	\$70,164
Appraiser 1 - GV	\$42,000	\$11,500	\$6,600	\$705	\$144	\$4,200	\$65,149
Appraiser/Tech(Now) 1 - GV	\$42,000	\$11,500	\$6,600	\$705	\$144	\$4,200	\$65,149
Technician 2 - CC	\$39,500	\$11,500	\$0	\$573	\$144	\$3,950	\$55,667
Technician 2 - GV (TLO)	\$42,000	\$11,500	\$0	\$609	\$144	\$4,200	\$58,453
Technician 2 - GV	\$35,000	\$11,500	\$0	\$508	\$144	\$3,500	\$50,652
Technician 2 - CC	\$35,000	\$11,500	\$0	\$508	\$144	\$3,500	\$50,652
Schedule Change*	\$4,000			\$58		\$400	\$4,458
Merit Increase	\$34,075	\$0	\$0	\$494	\$0	\$3,408	\$37,977
Retirement Plan Admin Cost						\$600	\$600
<b>TOTAL</b>	<b>\$715,575</b>	<b>\$149,500</b>	<b>\$58,800</b>	<b>\$11,228</b>	<b>\$1,872</b>	<b>\$71,558</b>	<b>\$1,008,533</b>

\* Used 1.45% for Medicare Calculation with is an estimate based on previous years

\*\* Used 1.60% for SUTA Calculation which is an estimate based on previous years