

Nueces Central Appraisal District

Proposed Budget

Fiscal Year ending December 31, 2027

Submitted by

Debra D. Morin, RPA, CCA, RTA, CTA

Chief Appraiser

For Board of Directors Meeting, June 11, 2026

TABLE OF CONTENTS

Letter of Transmittal	1
Organizational Chart	4
Participating Entities	5
Map of Nueces County Cities	6
Map of Nueces County School Districts	7
Budget Calendar	8
Public Hearing Notice	9
Budget Executive Summary	10
Budget by Category Graph	11
Expenditures	12
Expenditure Supporting Schedule	14
Employee Pay & Benefits	19
Other Revenues	21
Participating Entity Allocations	22



Nueces Central Appraisal District

Debra D. Morin, RPA, RTA, CCA, CTA
Chief Appraiser

201 N. Chaparral St.
Corpus Christi, Texas 78401
Telephone No. (361) 881-9978
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June 11, 2026

Board of Directors, Nueces Central Appraisal District
Nueces County Participating Taxing Units

Section 6.06, Appraisal District Budget and Financing, of the Texas Property Tax Code requires that appraisal districts submit a copy of the proposed budget for the next tax year to their Board of Directors and participating taxing units by June 15th of each year. By September 15th, the appraisal district must hold a public hearing on the proposed budget and adopt the budget for the next tax year. In accordance with this requirement, herewith is submitted the 2027 Proposed Budget for the Nueces Central Appraisal District ("District"). The following narrative is offered with the goal of providing the Board of Directors and our taxing units with insight into the District's planned operations and projected financial plan for the coming next year.

Background

Appraisal districts are unique organizations from mission, funding, and governance standpoints. There are only 254 appraisal districts in Texas. Each appraisal district is charged with appraising taxable property within their respective counties for the purpose of providing taxing entities with a value base from which to derive revenues in the form of ad valorem taxes. The accuracy of the appraisal done by the appraisal district is measured bi-annually by a Property Value Study conducted by the State Comptroller's Office. Failure of the District's appraisals to fall within a 95% to 105% range from the Property Tax Assistance Division's appraisal could have serious effects on the revenue local school districts receive from the State. Annually, school districts receive a report (State Property Value Report) on the results of the Property Tax Assistance Division audit of the district's appraisals.

The District is governed by a board of directors whose members are appointed by the governing bodies of participating taxing units, elected by the public, and the county tax assessor-collector. The legislature that created appraisal districts placed several significant restrictions on them. In a unique arrangement, if a majority of the taxing units disagree with the budget approved by the District's board of directors, they may veto the budget and the appraisal district must create and adopt a new budget within 30 days. Likewise, if there are any undesignated funds remaining at the end of the fiscal year, such must be either refunded, credited against the following year's amounts due, and/or be allowed to be kept for designated purposes. Another unique characteristic is that the appraisal district must get approval from three-quarters of the voting taxing units for any major building renovation or the sale or acquisition of real property. These restrictions impact the District's ability to engage in efficient long-term financial planning. Being aware of these restrictions, every financial decision is carefully considered in terms of the impact the decision will have on the participating taxing units.

Proposed 2027 Budget

The proposed budget totals \$11,107,808, a 3.97% increase from the current year adopted budget. This budget continues a heightened focus on appraisal service delivery to the Taxing Entities we serve, investment in human capital, utilizing available technology wherever beneficial, and an elevated legal and regulatory environment.



Nueces Central Appraisal District

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The following discussion follows the flow of line items starting on page 12. More detailed explanations of each of the line items starts on page 14. This discussion focuses on items with significant changes from the prior year.

Personnel Services

The proposed budget decreases the number of currently approved staff positions by 3 due to restructuring departments for streamlined workflow. The District plans to grow to meet the demand of increased parcel count throughout the county, but new positions cannot be added until additional office space is available to accommodate them. The third-floor project will create that space. Remodel funding was approved with the 2024 budget.

Human resources are highly critical for the District's effectiveness. Post Covid, there has been 24-25% higher inflation rate and a low unemployment rate, currently sitting at 4.3%. This has motivated employers to compete more for labor. For the District to competitively recruit and retain quality personnel to achieve the District's functions, the proposed budget contains a 5% cost of living pay increase estimated to cost \$256,393. (The Chief Appraiser and seasonal employees are not included).

The employee retirement program is with TCDRS. The most recent actuarial study as of December 31, 2025, shows a funded ratio of about 95%, slightly better than the prior ratio of 93.7%. Thus, the employer's required funding rate will remain the same rate of 12.61% in 2027.

The District's partially self-funded group healthcare insurance budget is devised around a likely-case scenario with any unused past funding remaining in the trust fund to help fund future costs. As of the date of this document, the trust fund balance plus the 2026 budget is forecasted to be sufficient for all known and forecasted costs; however, the proposed 2027 budget was decreased by about \$59,344 due to plan restructuring.

Supplies and Operating Expenses

This series of budget items will decrease \$2999, mostly due to streamlining usage.

Professional Services

Professional services: Although 2027 is a non-election year of the 3 publicly elected District board members, half of the anticipated election and potential run-off cost for 2028 is budgeted for 2027. This allocation creates the start of an election and run-off election contingency fund so future budgets will not see a great increase or decrease in funding for elections. An onboarding of a new CAMA system, higher renewal prices on existing subscriptions, and ongoing Homestead Audit have resulted in a \$173,217 increase.

GIS Service Contracts: The District continues to use Pictometry for aerial imaging of the entire county to aid in the appraisal process. This imagery continues to be a very useful tool in the appraisal function and one for which we have come to depend on. Starting its use in 2005 as a tool available to all our taxing entities, it is currently utilized by more than 50 individuals from the entities that we serve. The ongoing annual cost is about \$166,358.



Nueces Central Appraisal District
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Legal Contingency: The Litigation Fund was initiated in 2017 with an original goal of \$2 million to be funded at \$500,000 annually. Due to potentially high levels of litigation costs, the annual funding continues (at \$250,000 annually, reduced from \$500,000) beyond its original planned schedule.

Capital Outlay

Currently there is no request for capital outlay.

If you have any questions, please direct them to Jennifer Williams, Director of Administration, at 361.696.7603 or jwilliams@nuecescad.net.

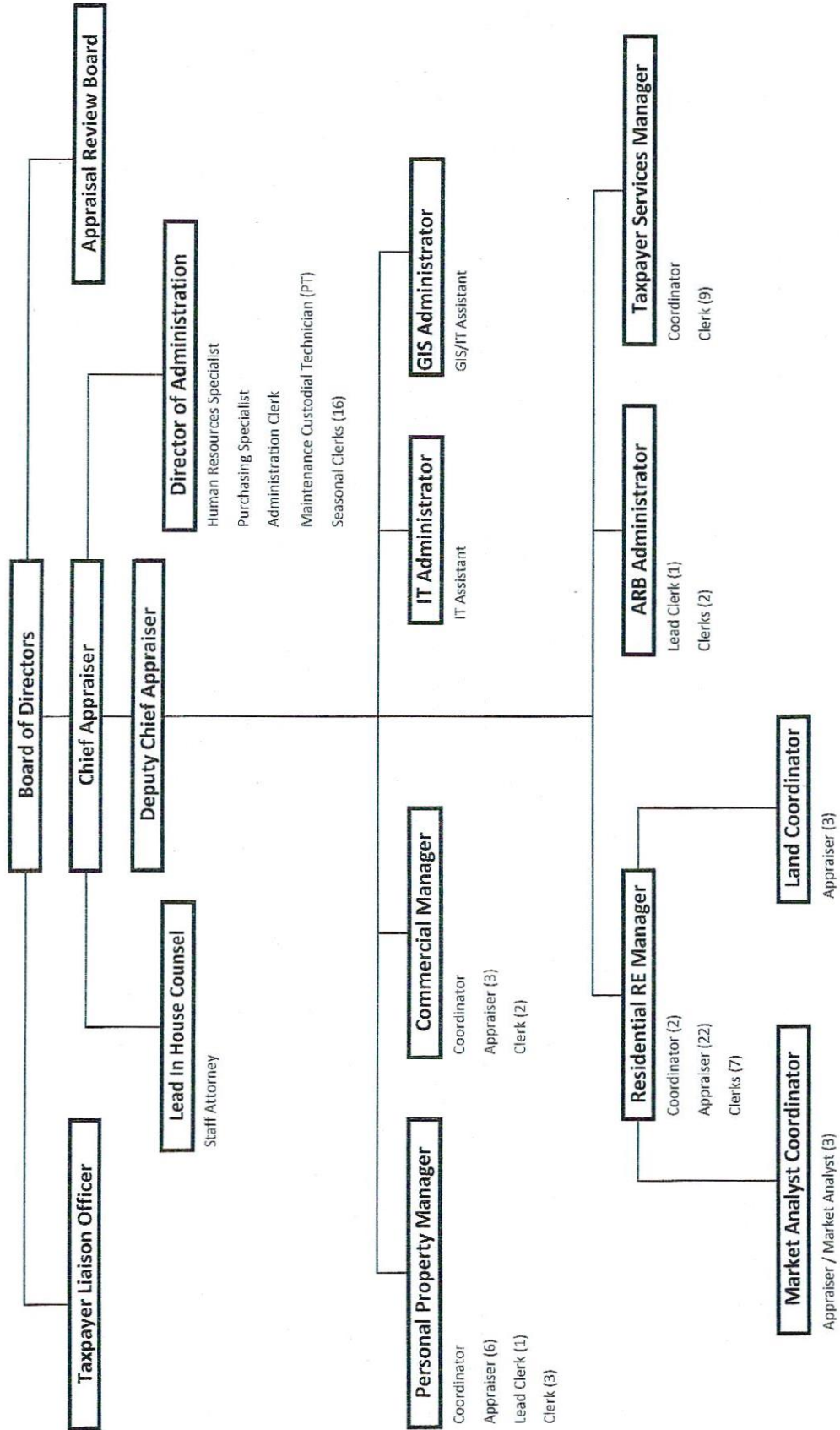
Sincerely,

A handwritten signature in blue ink that reads "Debra D. Morin".

Debra D. Morin, RPA, RTA, CCA, CTA
Chief Appraiser

Nueces Central Appraisal District Organizational Chart

Proposed for 2027 Budget

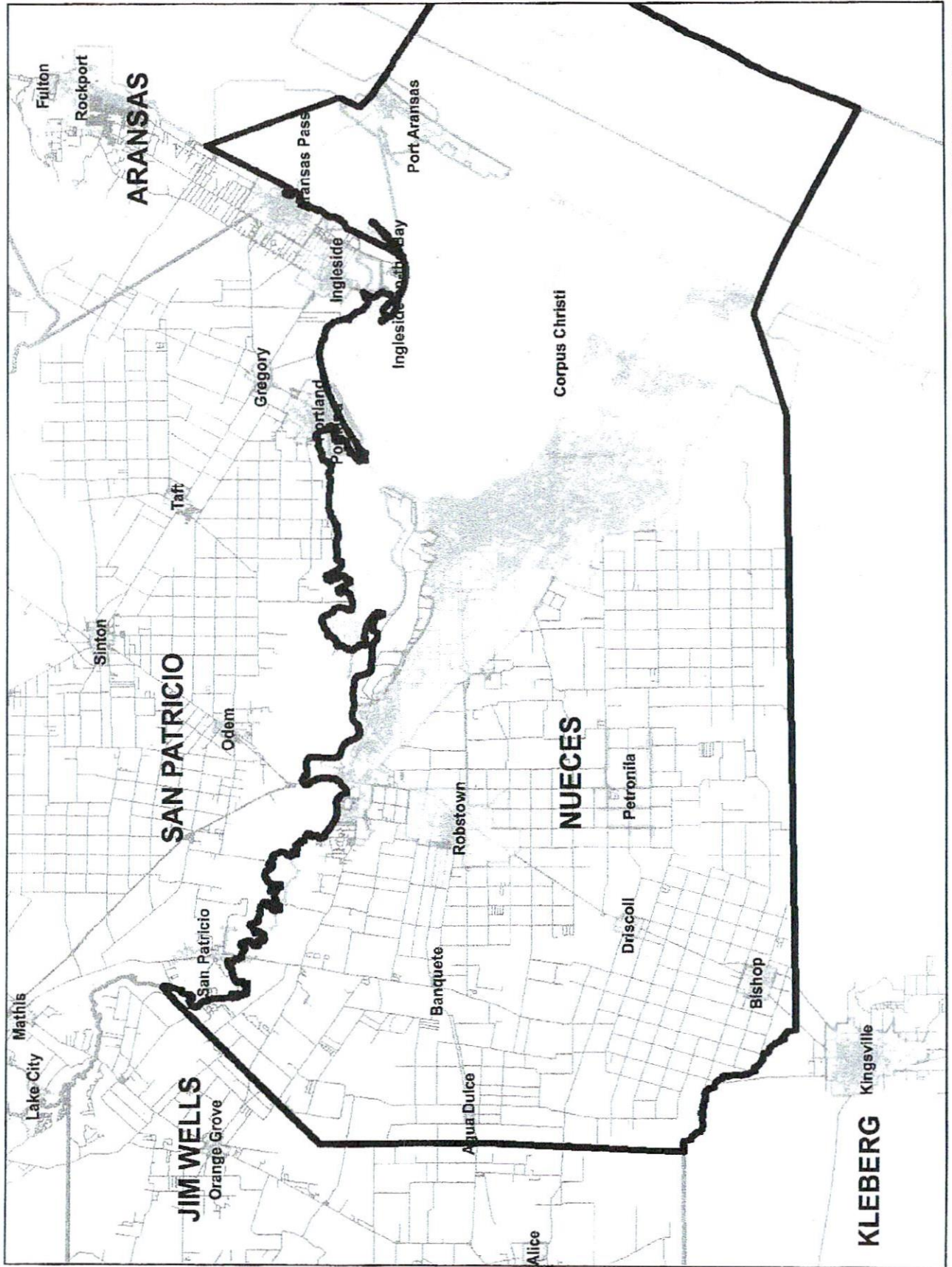


**LISTING OF NUECES CENTRAL APPRAISAL DISTRICT
PARTICIPATING TAXING UNITS**

- 1 Nueces County
- 2 Farm-to-Market
- 3 Nueces County Hospital District
- 4 Port Authority
- 5 City of Agua Dulce
- 6 City of Aransas Pass
- 7 City of Bishop
- 8 City of Corpus Christi
- 9 City of Driscoll
- 10 City of Port Aransas
- 11 City of Robstown
- 12 Agua Dulce Independent School District
- 13 Aransas Pass Independent School District
- 14 Banquete Independent School District
- 15 Bishop Consolidated Independent School District
- 16 Calallen Independent School District
- 17 Corpus Christi Independent School District
- 18 Driscoll Independent School District
- 19 Flour Bluff Independent School District
- 20 London Independent School District
- 21 Port Aransas Independent School District
- 22 Robstown Independent School District
- 23 Tuloso Midway Independent School District
- 24 West Oso Independent School District
- 25 Del Mar College
- 26 Nueces County Drainage District #2
- 27 Nueces County Drainage District #3
- 28 Nueces County Emergency Services District #1
- 29 Nueces County Emergency Services District #2
- 30 Nueces County Emergency Services District #3
- 31 Nueces County Emergency Services District #4
- 32 Nueces County Emergency Services District #5
- 33 Nueces County Emergency Services District #6
- 34 Nueces County Water Control/Impt District #4
- 35 Nueces County Water Control/Impt District #5
- 36 Kennedy County Ground Water District
- 37 South Texas Water Authority



Nueces County Cities

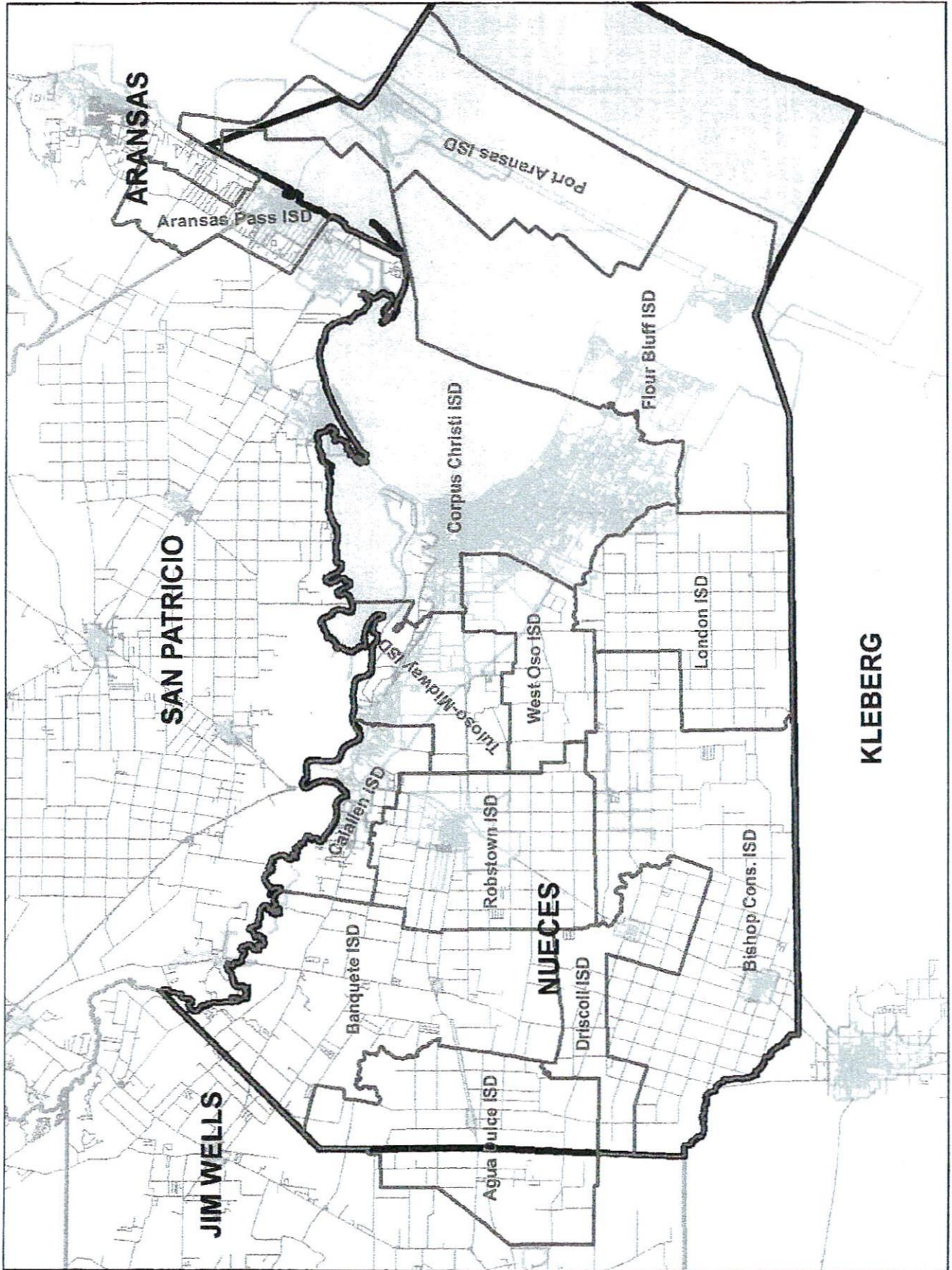


This product is for informational purposes only and may not have been prepared by or for use by a legal, engineering, or surveying professional. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.





Nueces County School Districts



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**CALENDAR
FOR ADOPTION OF 2027 BUDGET**

Board of Directors' Budget Presentation	June 11, 2026
Submit Proposed Budget to Taxing Entities	June 14, 2026 *
Send Notice of Public Hearing to Participating Taxing Units	June 26, 2026
Publish Notice of Public Hearing - Newspaper	June 26, 2026
Budget Public Hearing	July 9, 2026
Adopt Budget	August 13, 2026 **

** Latest date.*

*** Budget must be adopted before September 15. This schedule allows for one additional monthly board meeting, if needed.*

**PUBLIC HEARING ON
THE PROPOSED 2027 BUDGET
FOR THE
NUECES CENTRAL APPRAISAL DISTRICT**

The Nueces Central Appraisal District (the "District") will hold a public hearing on the Proposed Budget for the 2027 fiscal year. The public hearing will be held on Thursday, July 9, 2026 at 9:00 AM at the Nueces Central Appraisal District Board of Directors Boardroom located at 201 N Chaparral Street, Corpus Christi, Texas 78401.

A summary of the District's Proposed Budget follows: The total amount of the Proposed Budget is \$11,107,808. This is an increase of \$424,379 from the current year's budget.

The number of employees compensated under the proposed budget will be 87 full and part-time permanent and 16 part-time temporary. The number of employees compensated under the current budget is 87 permanent and 20 part-time temporary.

The District is supported solely by payments from the local taxing units served by the 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 Nueces Central Appraisal District Office.

**DEBRA D. MORIN, CHIEF APPRAISER
NUECES CENTRAL APPRAISAL DISTRICT
201 N. CHAPARRAL, SUITE 206
CORPUS CHRISTI, TEXAS 78401
TELEPHONE: (361) 881-9978**

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Executive Summary

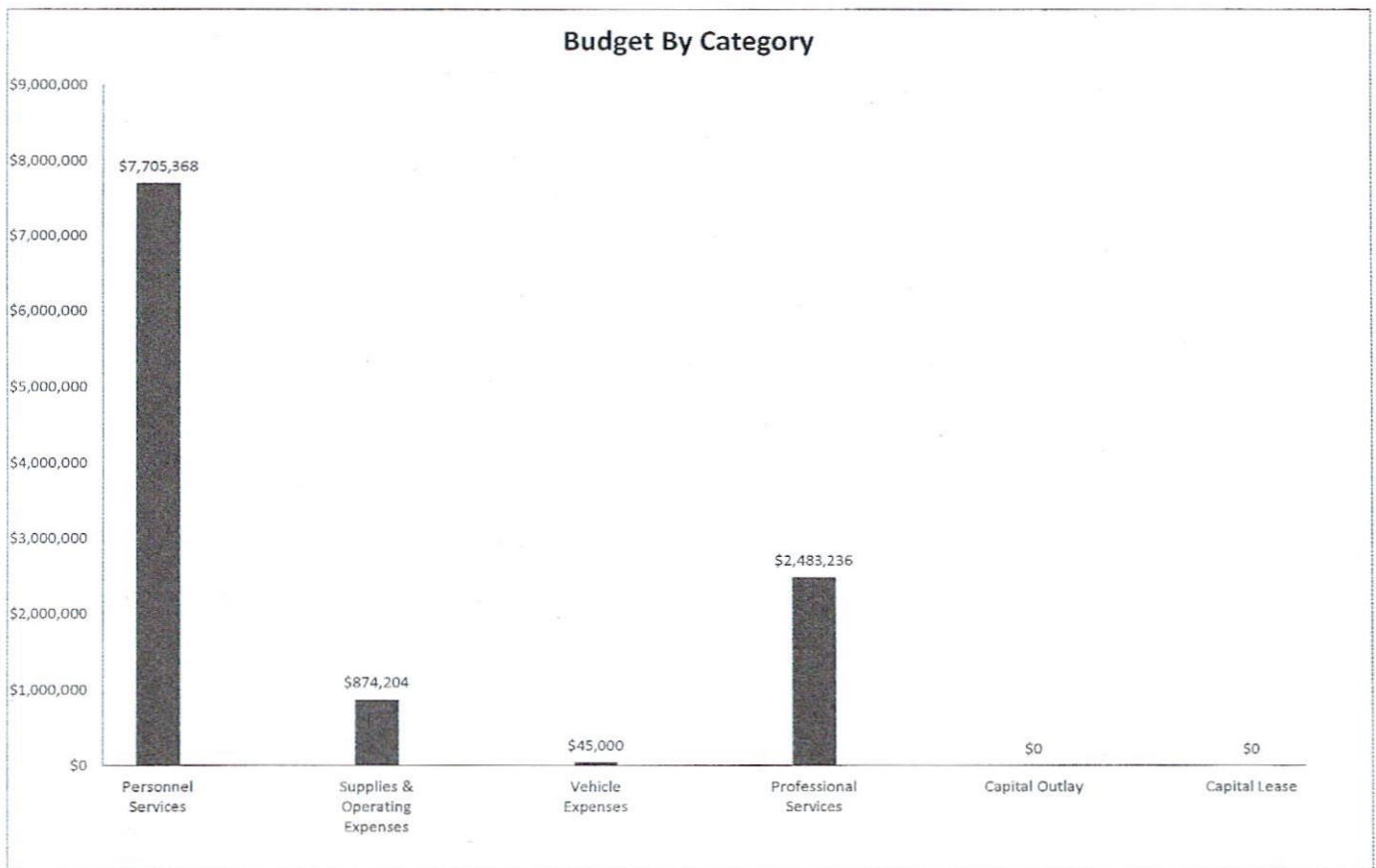
	<u>2026</u>	<u>2027</u>	<u>% of</u>	<u>% Change</u>
	<u>Adopted</u>	<u>Proposed</u>	<u>Total</u>	
	<u>Budget</u>	<u>Budget</u>		
EXPENDITURES:				
Personnel Services	\$ 7,441,207	7,705,368	69.4%	3.55%
Supplies & Operating	877,203	874,204	7.9%	-0.34%
Vehicle	55,000	45,000	0.4%	-18.18%
Professional Services	2,310,019	2,483,236	22.4%	7.50%
Capital Outlay	-	-	0.0%	0.00%
Capital Lease	-	-	0.0%	0.00%
TOTALS	\$ 10,683,429	11,107,808	100.0%	3.97%

REVENUE SOURCES:

Tax Unit Allocations	\$ 10,431,326	10,880,408	97.95%	4.31%
Interest Earnings	210,000	195,000	1.76%	-7.14%
Other Misc. Income	42,100	32,400	0.29%	-23.04%
TOTALS	\$ 10,683,429	11,107,808	100.00%	3.97%

See page 22 for Actual Tax Unit Allocations to be billed for 2027.

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Category



NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Actual Expenditures and Adopted Budgets

Line Item Description	Actual 2025 Expenses	Adopted 2026 Budget	Proposed 2027 Budget	Incr (Decr)	
Personnel Services					<i>Expense details, p 14 Personnel details, p 14 and 19</i>
Salaries	\$ 5,311,816	\$ 5,444,477	\$ 5,710,364	265,887	
Longevity	3,460	3,103	1,801	(1,302)	<i>Retirements</i>
Employee Benefits	-	1,000	1,000	-	
TCDRS	729,956	670,533	707,593	37,060	
Social Security	317,609	337,750	354,154	16,404	
Cafeteria Plan	-	-	-	-	
Medicare	74,464	78,990	82,827	3,837	
Group Insurance	729,456	867,682	808,338	(59,344)	<i>8% inflation; plan restructure</i>
Worker's Compensation	19,594	21,850	22,499	649	
Unemployment Compensation	6,557	15,822	16,792	970	
Total Personnel Services	7,192,913	7,441,207	7,705,368	264,161	
Supplies & Operating Exp.					
Office Supplies	22,964	40,000	25,000	(15,000)	<i>Lower usage trends</i>
Computer Supplies	13,983	15,000	30,000	15,000	<i>Outdated hardware; incidentals</i>
Postage & Freight	134,738	205,309	149,304	(56,005)	<i>Trends of less use; postage incr fr '25</i>
Telephone/Internet/Cable	32,520	30,000	39,800	9,800	<i>Cellular data</i>
Education	40,564	41,500	47,000	5,500	<i>Rising costs of classes</i>
Education - BOD	2,675	3,000	5,000	2,000	
Travel Expense	19,031	25,509	30,000	4,491	
Travel Expense - BOD	5,724	10,000	15,000	5,000	
Janitorial Service	43,570	65,000	25,000	(40,000)	<i>In-house in 2027</i>
Security	75,184	58,000	174,500	116,500	<i>Use CCPD; higher rate</i>
Dues & Memberships	15,288	16,000	20,000	4,000	<i>Inflationary, more licenses</i>
Bldg Maintenance	157,170	150,000	100,000	(50,000)	<i>Moved some to Maint. Contracts</i>
Insurance	87,595	96,285	92,000	(4,285)	<i>Removed public official liability</i>
Office Furniture/Equip	7,596	5,000	5,000	-	
Misc. Expense	1,639	3,000	3,000	-	
Bank Charges	180	3,600	3,600	-	
Utilities	91,319	110,000	110,000	-	
Bldg Expenses	-	-	-	-	
Total Supplies & Expenses	751,739	877,203	874,204	(2,999)	
Vehicle Expenses					
Fuel	9,602	35,000	25,000	(10,000)	
Vehicle repairs	17,073	20,000	20,000	-	
Total Vehicle Expenses	26,676	55,000	45,000	(10,000)	
Professional Services					
Professional Services	56,295	361,000	286,000	(75,000)	<i>Election/Run-off Contingency Fund</i>
IT Service/Maint Contract	342,703	325,537	747,769	422,232	<i>Inflation + IT/CAMA changes</i>
Service/Maint Contract	99,237	109,000	149,592	40,592	<i>No offsite file storage; fr build maint.</i>
GIS Service Contract	164,762	167,800	166,358	(1,443)	
Appraisal Service	100,073	167,000	170,000	3,000	<i>HS Audits (5 years)</i>

Line Item Description	Actual 2025 Expenses	Adopted 2026 Budget	Proposed 2027 Budget	Incr (Decr)	
Deed Service	-	-	-	-	
Mineral/Indust Contract	393,336	345,000	295,000	(50,000)	New contract with lower cost
ARB Services	173,585	142,550	200,000	57,450	More panels/hearings
ARB Service Contract	8,218	6,832	8,218	1,386	
ARB Education	-	300	300	-	
ARB Travel	-	-	-	-	
ARB Legal Expenses	15,000	15,000	15,000	-	
ARB Misc Expense	2,489	1,000	1,000	-	
TLO Expenses	103	500	500	-	
Printing & Forms	45,944	68,000	58,000	(10,000)	Less trends
Legal Notices/Advertising	5,455	8,000	8,000	-	
Auditor	28,245	13,000	18,000	5,000	Inflation
Drug Testing	304	5,000	5,000	-	
Books & Subscriptions	37,291	33,000	54,500	21,500	Renewal increases; more licenses
Legal Fees	127,570	41,500	50,000	8,500	
Legal Contingency	-	500,000	250,000	(250,000)	Reduced need
Total Professional Svcs	1,600,609	2,310,019	2,483,236	173,217	
Capital Outlay					
Computer Equipment	-	-	-	-	
GIS Hardware/Training	-	-	-	-	
Cost of PACS Software	-	-	-	-	
Office Equipment/Remodeling	23,300	-	-	-	
Vehicles	30,470	-	-	-	
HVAC Reserve	-	-	-	-	
Building Repairs	-	-	-	-	
Total Capital Outlay	53,770	-	-	-	
Capital Lease					
Capital Lease	-	-	-	-	
Total Capital Lease	-	-	-	-	
Special Items					
Refunds	-	-	-	-	
Special Items	-	-	-	-	
TOTAL BUDGET	\$ 9,625,707	\$ 10,683,429	\$ 11,107,808	424,379	

Current year adopted vs. proposed Increase (Decrease) \$ 424,379

% Increase (decrease) 3.97%

**NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Supporting Schedule**

PERSONNEL SERVICES			
5-00-000	SALARIES:		\$5,710,364
	Wages & Salaries (staffing details and change on p. 19)	\$ 5,413,971	
	Appraiser Level Advancement & Merit increases	40,000	<i>Increase from \$35K</i>
	Cost of Living Adj (5% "Pot", exclude Chief and Temps)	256,393	<i>New</i>
	<i>Total Current Salaries</i>	\$ 5,710,364	
5-00-001	LONGEVITY	<i>retirements</i>	\$1,801
5-00-002	EMPLOYEE BENEFITS		\$1,000
5-00-002	TCDRS RETIREMENT PLAN		\$707,593
5-00-004	SOCIAL SECURITY		\$354,154
5-00-005	CAFETERIA PLAN		\$0
5-00-006	MEDICARE		\$82,827
5-00-007	GROUP INSURANCE	<i>8% inflationary Rates change</i>	\$808,338
	Projected likely scenario		
5-00-008	WORKER'S COMPENSATION	<i>2026 + 5%</i>	\$22,499
5-00-009	UNEMPLOYMENT COMPENSATION		\$16,792
TOTAL PERSONNEL SERVICES			\$7,705,368

SUPPLIES AND OPERATING EXPENSES			
5-00-100	OFFICE SUPPLIES	<i>reduced, lower usage trends</i>	\$25,000
5-00-101	COMPUTER SUPPLIES/HARDWARE & EQUIPMENT		\$30,000
	Network supplies/etc		
5-00-102	POSTAGE & FREIGHT	<i>Trends of less use, postal incr expected</i>	\$149,304
	Annual appraisal notices (to all accounts), rendition forms		
	Exemptions		
	Final ARB Determinations		
	Ongoing office mail		
	Certified/Return Receipt Requested service		
	SB2 notice where owners may find est. taxes (postcard)		
5-00-103	TELEPHONE/INTERNET/CABLE		\$39,800
	Land, Long Distance	\$ -	<i>internet phones</i>
	Internet	\$ 27,000	<i>increased speed</i>
	Data Hot Spot	500	
	Cable	2,300	
	Cellular Data	10,000	
5-00-104	EDUCATION		\$47,000
	Texas Association of Assessing Officers		
	Texas Association of Appraisal Districts		
	TAAD and TAAO Conferences		
	In-house, online, and ongoing coursework		
5-00-105	EDUCATION - BOD		\$5,000
5-00-106	TRAVEL		\$30,000
	Out of District travel expenses for education and District business		

**NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Supporting Schedule**

5-00-107	TRAVEL - BOD		\$15,000
5-00-108	JANITORIAL SERVICES	<i>in house in '27</i>	\$25,000
5-00-109	SECURITY Year-round and expanded during ARB	<i>Use CCPD higher rate</i>	\$174,500
5-00-110	DUES AND MEMBERSHIP TX Dept of Licensing & Regulations (Appraiser licenses) International Association of Assessing Officers (IAAO) Texas Association of Assessing Officers (TAAO) Texas Association of Appraisal Districts (TAAD) Certified Tax Assessors / Metro Council of Appraisers TASB (Buyboard for purchasing) MICTA Sam's Club Membersip (for supplies) Notary Public fees In House Attorney Bar Dues (2) SHRM	<i>rising fees</i>	\$20,000
5-00-111	BUILDING MAINTENANCE Maintenance of building and related Annual records shredding HVAC - Air conditioning maintenance (higher needs in recent years) Elevator inspection and maintenance Electrical Service Grounds Other maintenance needs as they arise	<i>Aging bldg, rising costs</i>	\$100,000
5-00-112	INSURANCE Auto Fleet (Liability and Property) Multi person/Computer/ General Liability Errors & Omissions Notary Public Bonds Public Official Liability Windstorm	<i>inflation 7% inflation 7% inflation 7% -< Removed inflation 3%</i>	\$92,000
5-00-113	OFFICE FURNITURE/EQUIPMENT Office equipment, furniture, and computer supplies as need arises (Implmented more systematic replacement of aging equipment)		\$5,000
5-00-114	MISCELANEOUS EXPENSE		\$3,000
5-00-115	BANK FEES Higher yields outside bank, less funds in bank using ECR to offset fees		\$3,600
5-00-116	UTILITIES Water, Gas, & Electricity		\$110,000
5-00-118	RESERVE FOR BLDG EXPENSES		\$0
TOTAL SUPPLIES & OPERATING EXPENSES			\$874,204

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Supporting Schedule

VEHICLE EXPENSE			
5-00-350	FUEL		\$25,000
5-00-351	REPAIRS		\$20,000
TOTAL VEHICLE EXPENSES			\$45,000

PROFESSIONAL SERVICES			
5-00-400	PROFESSIONAL SERVICES		\$286,000
	Insurance Exchange (pre-employment screening)	\$ 2,000	
	TLO	31,000	
	Miscellaneous consulting as need arises	3,000	
	Board member election & potential run-off (half for '28)	250,000	<i>N/A in '27</i>
5-00-401	IT SERVICE/MAINTENANCE CONTRACT		\$747,769
	Remote access (LogMeIn)		
	PACS Maintenance & Support		
	Property Truth In Taxation (property owners get est. taxes)		
	Harris Local Govt - Truth in Taxation		
	Experian QAS		
	Barracuda (Spam/Firewall) Instant Replacement		
	Barracuda (Spam/Firewall) Energize Updates		
	Barracuda (Spam/Firewall) Advanced Threat Protect		
	Barracuda (Message Achiever) Instant Replacement		
	Barracuda (Message Achiever) Energize Updates		
	Barracuda (Message Achiever) Mirrored Cloud Storage		
	Barracuda (Backup) Instant Replacement		
	Barracuda (Backup) Energize Updates		
	Barracuda (Backup) Mirrored Cloud Storage		
	GoDaddy Certification		
	GoDaddy Domain		
	Microsoft Office Subscriptions (120 Licenses)		
	Vested Networks (IP phone service and support)		
	Twilio (Text messaging service)		
	JotForm (Online homestead applications)		
	Adobe Acrobat (5 licenses)		
	Spectrum (Internet Service Provider)		
	True Prodigy CAMA (Maintenance & Support)		
5-00-402	SERVICE/MAINTENANCE CONTRACT		\$149,592
	Burgular & Fire alarm annual insp & monitoring (Summit)	\$ 2,800	
	Parking and Seasonal Parking	\$ 37,152	
	Offsite File Storage	-	<i>ended in '25</i>
	Printer/Copier Lease & Prints Over Contract Allotment	70,000	<i>new contract</i>
	Timekeeping system (GHG) support and programming	1,900	<i>Inflationary</i>
	Floor mats (rental and maintaining)	2,600	
	Trash Compactor Rental	6,420	
	Pest Control	3,020	
	Pitney Bowes postage/mailing machine lease	7,000	
	Elevator Maintenance/Monitoring (Schindler)	4,700	<i>Expect incr</i>
	Financial System Annual Support + Consulting as needed	13,000	
	Small off-contract repairs and other unanticipated needs	1,000	
5-00-403	GIS SUPPORT/PROGRAMMING		\$166,358
	ESRI licenses/support programming	\$ 14,145	<i>Inflationary</i>
	Pictometry Aerial photographs service	152,213	
	Pictometry Change Finder	0	<i>Ended in '24</i>

**NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Supporting Schedule**

5-00-404	APPRAISAL SERVICE General appraisal services Property Value Study consulting on issues Homestead Exemption Audit	\$ 70,000 <i>as needed</i> 0 100,000 <i>for 5 years</i>	\$170,000
5-00-405	DEED SERVICE		\$0
5-00-406	MINERAL/INDUSTRIAL CONTRACT Wardlaw	\$295,000	\$295,000
5-00-407	ARB PROFESSIONAL SERVICES ARB Services Training for members Translators/Interpreters	<i>Chair \$210/day Reg member 3rd term \$190/day Reg member 2nd term \$180/day Reg member 1st term \$170/day Auxillary \$170/day</i>	\$200,000 <i>more panels</i>
5-00-408	ARB SERVICE CONTRACT Pitney Bowes folder/inserter		\$8,218
5-00-409	ARB EDUCATION As needed		\$300
5-00-410	ARB TRAVEL State-required training no longer provided locally as of 2018		\$0
5-00-411	ARB LEGAL EXPENSES Decreases based on recent historical use of legal		\$15,000
5-00-412	ARB MISC. EXPENSE Notebooks, supplies, tax texts		\$1,000
5-00-413	TLO Expenses		\$500
5-00-414	FORMS AND PRINTING Renditions Reappraisal notices and forms Appraisal forms Misc. forms SB2 notice where owners may find est. taxes		\$58,000 <i>discontinued</i>
5-00-415	LEGAL NOTICES/ADVERTISING Rendition notices ARB Meeting notices Exemption notices Bid & Notices Budget Public Hearing notice		\$8,000
5-00-416	INDEPENDENT AUDITOR	<i>price increase from previous yrs</i>	\$18,000
5-00-417	DRUG TESTING		\$5,000
5-00-418	BOOKS/SUBSCRIPTIONS Marshall and Swift/Cotality Costar Realty Info. Coastal Bend Legal News Aircraft Blue Book Property Tax Code/Law TX DMV (to run license plates) Corpus Christi Caller-Times Various area publications to obtain sales data (Kingsville Record, S Tx Jetty, etc.) Various other sales data (ALN Apartment Data, Carasoft, etc.) USPAP Books	<i>Renewal prices have been rising</i>	\$54,500

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Supporting Schedule

Legal - Rules of Civil Procedure, Online Research site, etc.
 Apartment Leasing Network
 Crexi
 Lexis Nexis
 Thomson Reuters
 Other sources as discovered

5-00-419	LEGAL FEES		\$50,000
	Outside Legal as needed and arbitrations	\$ 40,000	
	Litigation costs	\$ -	
	Employment and other administrative needs	\$ 10,000	

5-00-420	LITIGATION CONTINGENCY		\$250,000
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TOTAL PROFESSIONAL SERVICES	\$2,483,236
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\$0

CAPITAL OUTLAY

5-00-600	COMPUTER EQUIPMENT/HARDWARE initiated in 2026, to be paid by fund balance (CAMA)		\$0
5-00-601	GIS HARDWARE		\$0
5-00-603	OFFICE EQUIPMENT/THIRD FLOOR PROJECT initiated in 2024, to be paid by fund balance		\$0
5-00-604	VEHICLES		\$0
5-00-605	HVAC RESERVE initiated in 2021, to be paid by fund balance		\$0
5-00-606	BUILDING REPAIRS		\$0

TOTAL CAPITAL OUTLAY	\$0
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CAPITAL LEASE

5-00-700	CAPITAL LEASE PAYMENTS IT Improvements - Servers and back-up devices		\$0
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CAPITAL LEASE	\$0
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TOTAL PROPOSED 2027 BUDGET	\$11,107,808
Current Year Adopted Budget	\$10,683,429
Increase (decrease)	\$424,379
Percent change	3.97%

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Employee Pay Schedule

Count	Title (as of 5/11/26)	Wages (261 days)	Longevity	TCDRS 12.61%	Soc Sec 6.20%	Medicare 1.45%	TWC 1.90%
1	ADMINISTRATION CLERK	43,157	-	5,442	2,676	626	171
2	APPRAISER I	53,041	-	6,689	3,289	769	171
3	APPRAISER I	53,041	-	6,689	3,289	769	171
4	APPRAISER I	53,041	-	6,689	3,289	769	171
5	APPRAISER II	54,263	-	6,843	3,364	787	171
6	APPRAISER II	55,423	-	6,989	3,436	804	171
7	APPRAISER II	54,263	-	6,843	3,364	787	171
8	APPRAISER II	56,363	-	7,107	3,495	817	171
9	APPRAISER II	54,932	-	6,927	3,406	797	171
10	APPRAISER II	55,898	-	7,049	3,466	811	171
11	APPRAISER II	56,363	-	7,107	3,495	817	171
12	APPRAISER II	55,455	-	6,993	3,438	804	171
13	APPRAISER II	54,263	-	6,843	3,364	787	171
14	APPRAISER II	54,263	-	6,843	3,364	787	171
15	APPRAISER II	59,287	-	7,476	3,676	860	171
16	APPRAISER II	54,263	-	6,843	3,364	787	171
17	APPRAISER II	54,263	-	6,843	3,364	787	171
18	APPRAISER II	54,263	-	6,843	3,364	787	171
19	APPRAISER II	54,263	-	6,843	3,364	787	171
20	APPRAISER III	59,287	-	7,476	3,676	860	171
21	APPRAISER III	58,513	-	7,379	3,628	848	171
22	APPRAISER III	56,363	-	7,107	3,495	817	171
23	APPRAISER III	58,451	-	7,371	3,624	848	171
24	APPRAISER III	58,451	-	7,371	3,624	848	171
25	APPRAISER III	63,993	-	8,070	3,968	928	171
26	APPRAISER IV	63,471	-	8,004	3,935	920	171
27	APPRAISER IV	61,383	-	7,740	3,806	890	171
28	APPRAISER IV	61,383	-	7,740	3,806	890	171
29	APPRAISER IV	63,993	-	8,070	3,968	928	171
30	APPRAISER IV	65,559	-	8,267	4,065	951	171
31	APPRAISER IV	61,383	-	7,740	3,806	890	171
32	APPRAISER IV	64,515	-	8,135	4,000	935	171
33	APPRAISER IV	63,471	-	8,004	3,935	920	171
34	APPRAISER IV	64,515	-	8,135	4,000	935	171
35	APPRAISER IV	67,647	-	8,530	4,194	981	171
36	APPRAISER IV	63,471	-	8,004	3,935	920	171
37	APPRAISER IV	61,383	-	7,740	3,806	890	171
38	APPRAISER IV	64,515	-	8,135	4,000	935	171
39	ARB ADMINISTRATOR	70,270	-	8,861	4,357	1,019	171
40	ATTORNEY	143,222	-	18,060	8,880	2,077	171
41	ATTORNEY (LEAD)	151,332	-	19,083	9,383	2,194	171
42	CHIEF APPRAISER	185,310	-	23,368	11,489	2,687	171
43	CLERK	51,183	-	6,454	3,173	742	171
44	CLERK	47,007	-	5,928	2,914	682	171
45	CLERK	40,025	-	5,047	2,482	580	171
46	CLERK	47,970	-	6,049	2,974	696	171
47	CLERK	44,132	-	5,565	2,736	640	171
48	CLERK	43,888	-	5,534	2,721	636	171
49	CLERK	46,796	124	5,917	2,909	680	171
50	CLERK	40,025	-	5,047	2,482	580	171
51	CLERK	40,025	-	5,047	2,482	580	171
52	CLERK	48,156	62	6,080	2,989	699	171
53	CLERK	40,025	-	5,047	2,482	580	171
54	CLERK	43,353	-	5,467	2,688	629	171
55	CLERK	42,635	-	5,376	2,643	618	171
56	CLERK	55,255	1,366	7,140	3,511	821	171

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Employee Pay Schedule

Count	Title (as of 5/11/26)	Wages (261 days)	Longevity	TCDRS 12.61%	Soc Sec 6.20%	Medicare 1.45%	TWC 1.90%
57	CLERK	45,345	-	5,718	2,811	658	171
58	CLERK	42,113	-	5,310	2,611	611	171
59	CLERK	40,025	-	5,047	2,482	580	171
60	CLERK	42,635	-	5,376	2,643	618	171
61	CLERK	53,543	186	6,775	3,331	779	171
62	CLERK	43,854	-	5,530	2,719	636	171
63	CLERK	43,854	-	5,530	2,719	636	171
64	CLERK	40,547	-	5,113	2,514	588	171
65	CLERK	40,025	-	5,047	2,482	580	171
66	COORDINATOR - COMMERCIAL	73,537	-	9,273	4,559	1,066	171
67	COORDINATOR - LAND	71,917	62	9,077	4,463	1,044	171
68	COORDINATOR - MARKET ANALYSIS	67,025	-	8,452	4,156	972	171
69	COORDINATOR - PERSONAL PROPERTY	72,120	-	9,094	4,471	1,046	171
70	COORDINATOR - REAL ESTATE	69,532	-	8,768	4,311	1,008	171
71	COORDINATOR - REAL ESTATE	68,530	-	8,642	4,249	994	171
72	COORDINATOR - TP SERVICES	65,983	-	8,320	4,091	957	171
73	DEPUTY CHIEF APPRAISER	117,450	-	14,810	7,282	1,703	171
74	DIRECTOR OF ADMINISTRATION	87,541	-	11,039	5,428	1,269	171
75	GIS ADMINISTRATOR	65,659	-	8,280	4,071	952	171
76	GIS/IT ASSISTANT	50,191	-	6,329	3,112	728	171
77	HR SPECIALIST	72,512	-	9,144	4,496	1,051	171
78	IT ADMINISTRATOR	72,583	-	9,153	4,500	1,052	171
79	IT ASSISTANT	52,507	-	6,621	3,255	761	171
80	LEAD CLERK	56,612	-	7,139	3,510	821	171
81	LEAD CLERK	50,661	-	6,388	3,141	735	171
82	MANAGER - COMMERCIAL	77,256	-	9,742	4,790	1,120	171
83	MANAGER - PERSONAL PROPERTY	86,923	-	10,961	5,389	1,260	171
84	MANAGER - REAL ESTATE	80,307	-	10,127	4,979	1,164	171
85	MANAGER - TAXPAYER SVC	86,587	-	10,919	5,368	1,256	171
86	PT MAINTENANCE CUSTODIAL TECH	24,404	-	3,077	1,513	354	171
87	PURCHASING SPECIALIST	58,930	-	7,431	3,654	854	171
88	SEASONAL CLERK	6,300	-	-	391	91	120
89	SEASONAL CLERK	6,300	-	-	391	91	120
90	SEASONAL CLERK	6,300	-	-	391	91	120
91	SEASONAL CLERK	6,300	-	-	391	91	120
92	SEASONAL CLERK	6,300	-	-	391	91	120
93	SEASONAL CLERK	6,300	-	-	391	91	120
94	SEASONAL CLERK	6,300	-	-	391	91	120
95	SEASONAL CLERK	6,300	-	-	391	91	120
96	SEASONAL CLERK	6,300	-	-	391	91	120
97	SEASONAL CLERK	6,300	-	-	391	91	120
98	SEASONAL CLERK	6,300	-	-	391	91	120
99	SEASONAL CLERK	6,300	-	-	391	91	120
100	SEASONAL CLERK	6,300	-	-	391	91	120
101	SEASONAL CLERK	6,300	-	-	391	91	120
102	SEASONAL CLERK	6,300	-	-	391	91	120
103	SEASONAL CLERK	6,300	-	-	391	91	120
		5,413,971	1,801	670,218	335,778	78,529	16,792
	Merit Increases	40,000		5,044	2,480	580	n/a
	COLA 5% (excl Chief & Temps)	256,393		32,331	15,896	3,718	n/a
103	TOTALS	5,710,364	1,801	707,593	354,154	82,827	16,792

NUECES CENTRAL APPRAISAL DISTRICT
Proposed Fiscal 2027 Budget
Details of Other Revenues

		Actual	Adopted	Proposed
		2025	Budget	Budget
		2025	2026	2027
10-4700	Interest Income	\$ 219,230	210,000	195,000
10-4701	Rendition Fees	30,486	40,000	30,000
10-4702	Sale of Records	358	100	400
10-4703	Misc Income	9,113	2,000	2,000
10-4706	Sale of Property	35,935	-	-
		\$ 295,122	252,100	227,400

NUECES CENTRAL APPRAISAL DISTRICT
Distribution of 2027 Budget (Preliminary)
Based on 2025 Certified Tax Levies

Please see
 "Note" below

ESTIMATED

	Taxing Jurisdiction	2025 Certified Levy	Percent of Total	2027 Allocation	Planned '24 Refund	Net 2027 Allocation	2026 Allocation	Incr (Decr)
100	Nueces County	\$ 131,680,657.13	14.8%	1,605,881	(159,404)	1,446,477	1,539,599	(93,122)
100	Farm-to-Market	1,539,282.04	0.2%	18,772	(1,921)	16,851	17,997	(1,146)
110	Nueces County Hosp. Dist.	42,885,071.79	4.8%	522,995	(58,735)	464,260	501,409	(37,149)
120	Port Authority	-	0.0%	-	-	-	-	-
130	City of Agua Dulce	137,374.15	0.0%	1,675	(155)	1,520	1,606	(86)
135	City of Aransas Pass	211,244.06	0.0%	2,576	(228)	2,348	2,470	(122)
140	City of Bishop	1,136,534.47	0.1%	13,860	(1,506)	12,354	13,288	(934)
150	City of CC	180,906,505.75	20.3%	2,206,203	(250,948)	1,955,255	2,115,144	(159,889)
160	City of Driscoll	110,578.15	0.0%	1,349	(141)	1,208	1,293	(85)
170	City of Port Aransas	11,978,036.53	1.3%	146,075	(15,485)	130,590	140,046	(9,456)
180	City of Robstown	4,023,864.91	0.5%	49,072	(5,582)	43,490	47,047	(3,557)
190	Agua Dulce ISD	1,767,664.60	0.2%	21,557	(2,050)	19,507	20,667	(1,160)
195	Aransas Pass ISD	182,339.60	0.0%	2,224	(209)	2,015	2,132	(117)
200	Banquete ISD	9,662,771.81	1.1%	117,840	(13,385)	104,455	112,976	(8,521)
210	Bishop CISD	8,633,322.24	1.0%	107,725	(13,008)	94,717	103,278	(8,561)
220	Calallen ISD	27,343,284.16	3.1%	333,459	(32,616)	300,843	319,695	(18,852)
230	CC ISD	183,909,246.27	20.6%	2,242,822	(297,603)	1,945,219	2,150,252	(205,033)
240	Driscoll ISD	1,098,137.80	0.1%	13,392	(1,623)	11,769	12,839	(1,070)
250	Flour Bluff ISD	40,168,753.48	4.5%	489,869	(47,975)	441,894	469,650	(27,756)
260	London ISD	11,941,132.93	1.3%	145,625	(14,925)	130,700	139,615	(8,915)
270	Port A. ISD	46,828,263.05	5.2%	571,083	(64,067)	507,016	547,512	(40,496)
280	Robstown ISD	10,836,632.92	1.2%	132,156	(14,293)	117,863	126,701	(8,838)
300	TM ISD	39,781,005.51	4.5%	485,140	(55,994)	429,146	465,116	(35,970)
310	West Oso ISD	12,479,599.82	1.4%	152,192	(14,688)	137,504	145,910	(8,406)
320	Del Mar College	107,433,639.18	12.0%	1,310,182	(135,943)	1,174,239	1,256,105	(81,866)
330	Drain #2 Robstown	3,725,732.31	0.4%	45,436	(4,268)	41,168	43,561	(2,393)
340	Drain #3 Bishop	172,352.62	0.0%	2,102	(277)	1,825	2,015	(190)
350	Fire #1 Annville	6,010,885.01	0.7%	73,304	(8,128)	65,176	70,279	(5,103)
360	Fire #2 Flour Bluff	1,753,745.67	0.2%	21,387	(2,345)	19,042	20,505	(1,463)
370	Fire #3 Bishop	903,788.16	0.1%	11,022	(1,395)	9,627	10,567	(940)
380	Fire #4 Banquete	1,022,782.74	0.1%	12,473	(1,169)	11,304	11,958	(654)
390	Fire #5 Agua Dulce	138,546.66	0.0%	1,690	(182)	1,508	1,620	(112)
395	Fire #6 Bishop	589,653.32	0.1%	7,191	(898)	6,293	6,894	(601)
400	WCID #4 Port A	-	0.0%	-	-	-	-	-
410	WCID #5 Banquete	-	0.0%	-	-	-	-	-
415	Kennedy Co. Ground Water Dist.	607.13	0.0%	7	-	7	7	-
420	So Texas Water Auth	989,859.92	0.1%	12,072	(1,457)	10,615	11,573	(958)
	Totals	\$ 892,182,896	100.0%	10,880,408	(1,222,603)	9,657,805	10,431,326	(773,521)

Revenues from other sources

227,400

TOTAL REVENUES

\$ 11,107,808

Note:

These allocations are based on the actual 2025 certified tax levies for each entity listed.

Shifts in allocations between the proposed and adopted budgets are likely and cannot be reasonably determined at the time the proposed drafts are in progress.