



ROBERTSON CENTRAL APRAISAL DISTRICT

2027 Adopted Budget



Mission Statement

We consider it a privilege to provide the taxpayers and the taxing units with the highest quality of customer service and appraisal data. We strive to maintain continued excellence in our performance, continued growth in education, and fiscal responsibilities. We will administer the Texas Property Tax Code in a fair and uniform manner. We will promote the ideals of government transparency.

Robertson Central Appraisal District Annual Budget

For Fiscal Year
January 1, 2027 to December 31, 2027

Board of Directors

Chair

Ross Simmons

Vice Chair

Bubba Rosenkranz

Secretary

Bill Lightsey

Board Members

Greg Sanders

Kie Muzyka

Mike “Duba” Brewer, Tax Assessor/Collector

*Lesley Sootoo, Chief Appraiser
Danice Beathard, Business Manager*



Robertson Central Appraisal District 2027 Budget Calendar & Process

[Property Tax Code §6.06(a) – Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15.]

[Property Tax Code §6.06(b) – The Board of Directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15.]

[Property Tax Code §6.062(a) – Not later than the 10th day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established.]

May 27, 2026	Budget Workshop (to be held during the regularly scheduled Board of Directors Meeting)
June 23, 2026	Budget Workshop (to be held during the regularly scheduled Board of Directors Meeting)
July 7, 2026	Budget Workshop (to be held during the regularly scheduled Board of Directors Meeting) *Board will also set the date, time, and place of public hearing
July 10, 2026	Proposed Budget and Notice of Public Hearing to Entities
July 16, 2026	Publish Notice of Public Hearing in newspaper
July 28, 2026	Budget Public Hearing
	Budget Adoption

The Taxing Entities We Serve

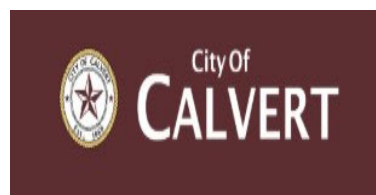
Robertson County



School Districts



Cities



ROBERTSON CENTRAL APPRAISAL DISTRICT
2027 APPROVED BUDGET ALLOCATIONS

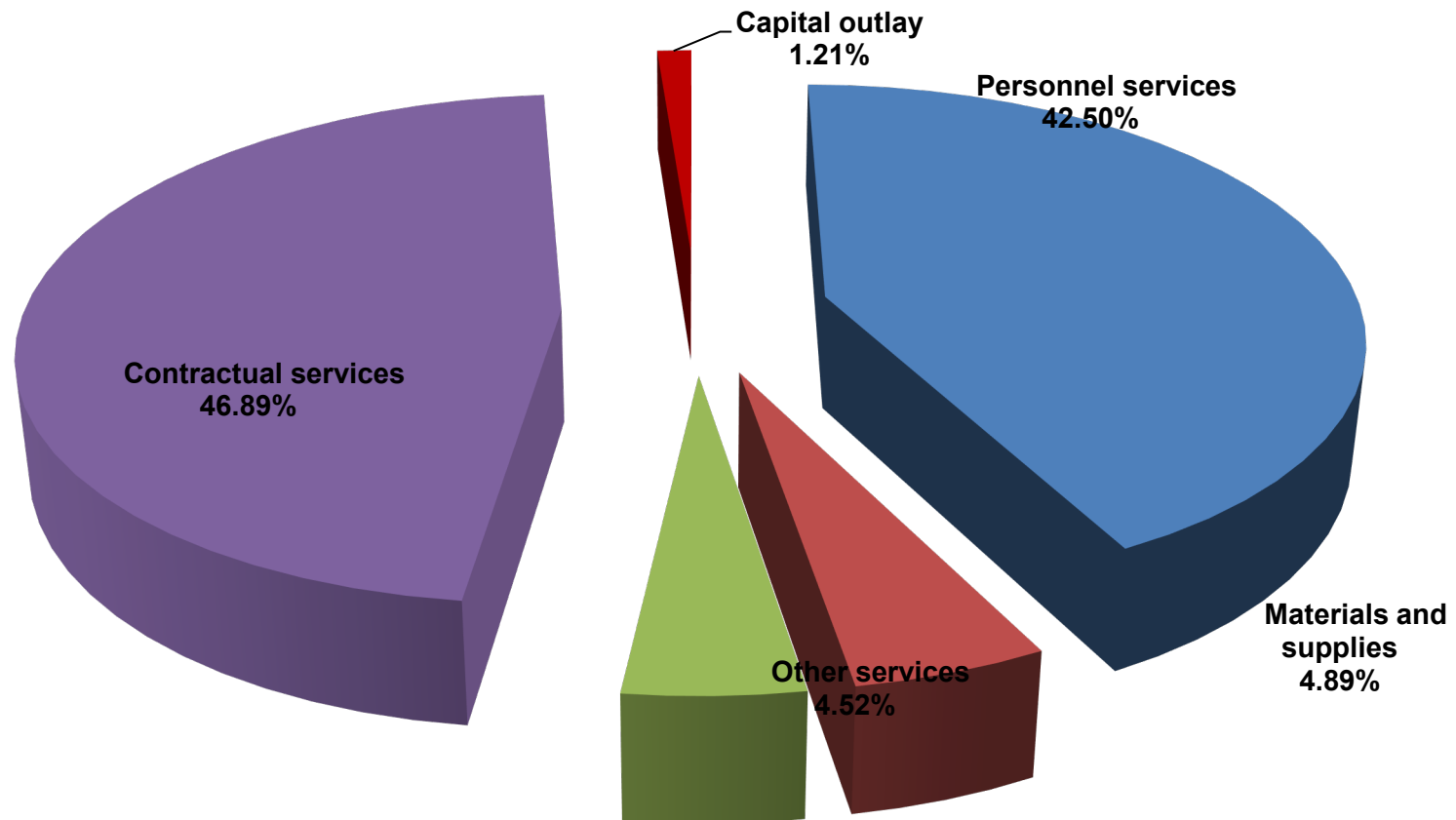
\$ 2,066,443

ENTITY	2025 ENTITY RCAD LEVY	2027 ALLOCATION %	2027 TOTAL ALLOCATION	2026 TOTAL ALLOCATION	Increase/ (Decrease)	Quarterly Amount
Bremond City	\$ 226,129.92	0.35000%	\$ 7,175.70	\$ 5,278.90	\$ 1,896.80	\$ 1,793.93
Bremond ISD	3,381,582.72	5.19000%	\$ 107,306.53	91,425.82	\$ 15,880.71	\$ 26,826.63
Bryan ISD	353,649.10	0.54000%	\$ 11,222.22	10,747.77	\$ 474.45	\$ 2,805.56
Calvert City	227,940.93	0.35000%	\$ 7,233.17	5,613.56	\$ 1,619.61	\$ 1,808.29
Calvert ISD	2,330,381.33	3.58000%	\$ 73,949.14	64,936.44	\$ 9,012.70	\$ 18,487.29
Franklin City	415,866.61	0.64000%	\$ 13,196.54	9,683.88	\$ 3,512.66	\$ 3,299.14
Franklin ISD	21,342,751.39	32.77000%	\$ 677,261.75	643,139.73	\$ 34,122.02	\$ 169,315.44
Groesbeck ISD	209,862.43	0.32000%	\$ 6,659.49	5,201.53	\$ 1,457.96	\$ 1,664.87
Hearne City	3,327,163.24	5.11000%	\$ 105,579.66	95,079.38	\$ 10,500.28	\$ 26,394.92
Hearne ISD	7,716,309.79	11.85000%	\$ 244,858.85	225,121.78	\$ 19,737.07	\$ 61,214.71
Leon ISD	775,728.14	1.19000%	\$ 24,615.90	21,708.09	\$ 2,907.81	\$ 6,153.98
Mumford ISD	1,252,232.94	1.92000%	\$ 39,736.65	36,626.80	\$ 3,109.85	\$ 9,934.16
Robertson County	20,296,556.19	31.17000%	\$ 644,063.22	504,417.02	\$ 139,646.20	\$ 161,015.81
Robertson ESD	3,264,279.10	5.02000%	\$ 103,584.18	81,747.30	\$ 21,836.88	\$ 25,896.05
TOTALS	\$ 65,120,433.83	100.00000%	\$ 2,066,443.00	\$ 1,800,728.00	\$ 265,715.00	\$ 516,610.78

Robertson Central Appraisal District
2027 Adopted Budget Summary

	2027 ADOPTED Budget	2026 ADOPTED Budget*	Increase/ (Decrease)
Revenues:			
Appraisal income	\$ 2,066,443	\$ 1,800,728	\$ 265,715
Rendition income	-	-	-
Interest and other	-	-	-
<i>Total revenues</i>	<u>\$ 2,066,443</u>	<u>\$ 1,800,728</u>	<u>\$ 265,715</u>
Expenditures:			
Salaries & Benefits	\$ 878,193	\$ 826,000	\$ 52,193
Operating Expenses & Supplies	101,000	81,000	20,000
Service Agreements & Other Services	93,300	87,300	6,000
Contractural & Professional Services	968,950	781,428	187,522
Building Maintenance & Equipment	25,000	25,000	-
<i>Total expenditures</i>	<u>\$ 2,066,443</u>	<u>\$ 1,800,728</u>	<u>\$ 265,715</u>

2027 Adopted Budget Expenditures by Category



Robertson Central Appraisal District
2027 Adopted Budget
Expenditure Detail

<u>Account</u>	<u>Account Title</u>	<u>2027 ADOPTED Budget</u>	<u>2026 ADOPTED Budget</u>	<u>Increase/ (Decrease)</u>
5100 - Personnel Services & Benefits -				
5110	Salaries & Benefits	\$ 623,984	\$ 605,500	\$ 18,484
5130	Workman's Comp	5,620	5,500	\$ 120
5140	Unemployment Insurance (TAC Pool)	6,000	5,000	\$ 1,000
5150	Health Insurance	186,450	155,000	\$ 31,450
5160	Retirement	56,139	55,000	\$ 1,139
	<i>Total personnel services</i>	<u>878,193</u>	<u>826,000</u>	<u>\$ 52,193</u>
5200 - General Operating Expenses & Supplies				
5210	Books, Forms, Printing, & Reports	10,000	5,000	5,000
5220	Membership Subscriptions, Dues, & Fees	20,000	20,000	-
5230	Postage & freight	50,000	40,000	10,000
5240	Office Supplies	20,000	15,000	5,000
5250	Miscellaneous	1,000	1,000	-
	<i>Total materials and supplies</i>	<u>101,000</u>	<u>81,000</u>	<u>20,000</u>
5300 - Service Agreements & Other Services				
5310	Service Agreements	25,000	23,500	1,500
5320	Education/Seminars incl. Fees & Travel	15,000	10,500	4,500
5330	Appraisal Review Board	20,000	20,000	-
5340	Board of Directors	300	300	-
5350	Property & Liability Insurance	5,000	5,000	-
5360	Publications & legal notices	5,000	5,000	-
5370	Miscellaneous	1,000	1,000	-
5380	Telephone & Internet Services	10,000	10,000	-
5390	Utilities	12,000	12,000	-
	<i>Total other services</i>	<u>93,300</u>	<u>87,300</u>	<u>6,000</u>

Robertson Central Appraisal District
2027 Adopted Budget
Expenditure Detail

Account	Account Title	2027 ADOPTED Budget	2026 ADOPTED Budget	Increase/ (Decrease)
5400 - Contractural & Professional Services				
5410	Appraisal & Consulting	350,000	350,000	-
5420	Mineral & Industrial Appraisal	190,000	185,000	5,000
5430	Aerial Imagery	47,450	35,500	11,950
5440	Computer Software (?)	188,500	43,531	144,969
5450	Computer Hardware (BIS Lease)	40,000	36,000	4,000
5460	IT & Maintenance	57,000	56,897	-
5470	Attorney & Legal Services	25,000	25,000	-
5475	Financial Audit	15,000	10,500	4,500
5480	Appraisal Notice Printing	40,000	30,000	10,000
5485	Postage Meter Lease & Supplies	4,000	2,000	2,000
5490	Copier Lease, Maintenance, & Supplies	12,000	7,000	5,000
	<i>Total contractual</i>	968,950	781,428	-
5500 - Building Maintenance, Repair, & Equipment				
5510	Building Maintenance & Repair	20,000	20,000	-
5520	Furniture & Equipment (not covered by lease)	5,000	5,000	-
	<i>Total capital outlay</i>	25,000	25,000	-
				-
	TOTAL EXPENDITURES	\$ 2,066,443	\$ 1,800,728	265,715



ROBERTSON

CENTRAL APPRAISAL DISTRICT