



**PUBLIC HEARING  
2026 PROPOSED BUDGET  
&  
REGULAR  
BOARD OF DIRECTORS MEETING**

**June 26, 2025**

**NOTICE OF REGULAR MEETING**

**FILED**

6/18/2025 2:30:13 PM

STACEY KEMP  
COUNTY CLERK  
COLLIN COUNTY, TEXAS  
BY : KM DEPUTY

**BOARD OF DIRECTORS**

**of the**

**COLLIN CENTRAL APPRAISAL DISTRICT**

**CENTRAL APPRAISAL DISTRICT OFFICE**

**250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM  
MCKINNEY, TEXAS 75069**

Notice is hereby given that on the 26th day of June 2025, at 6:00 p.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Parkway, McKinney, Texas 75069. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephone access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 532 902 578#. Telephonic access will be available at 6:00 p.m. until the meeting is adjourned by the Board Chairman. The subjects discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website: <https://collincad.org/bod>. On this 18th day of June 2025, this notice was filed with the County Clerk of Collin County, Texas.



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Marty Wright  
Chief Appraiser  
Phone: (469) 742-9200



## AGENDA

### BOARD OF DIRECTORS REGULAR MEETING

**CENTRAL APPRAISAL DISTRICT OFFICE  
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM  
MCKINNEY, TEXAS 75069**

#### **A. CALL TO ORDER**

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.
2. Roll Call: Announcement by presiding officer whether a quorum is present.
3. Conduct 2026 BUDGET HEARING.
4. Adjourn 2026 BUDGET HEARING.

#### **B. AUDIENCE**

*Receive public comments. Five-minute limit per speaker, unless extended by Board vote.*

1. *Receive public comments. Five-minute limit per speaker, unless extended by Board vote.*

#### **C. EXECUTIVE SESSION**

1. Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with the [Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071.
2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

#### **D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION**

1. Action on items pertaining to litigation, if any.
2. Action on items pertaining to real property, if any.

3. Action on items pertaining to personnel, if any.

**E. CONSENT AGENDA**

*The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.*

1. Approval of minutes from the May 22, 2025 regular meeting.
2. Review of May 2025 bills.
3. Review of May 2025 financial reports.
4. Review and sign checks for approved purchases requiring Board signature.
5. Review report of May 2025 checks and electronic transfers greater than \$25,000.

**F. REGULAR AGENDA**

1. Discuss final Draft of the 2026 budget from the Public Hearing and vote on approval of the 2026 budget.
2. Receive recommendation and vote on adopting the 2026 employer contribution rate to the Texas County District Retirement System (TCDRS).
3. Receive recommendation and vote on not granting a 2026 retiree COLA.
4. Receive recommendation and vote on remitting budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Liability (UAAL).
5. Receive recommendation and vote on the designation of reserve funds, based on the year-end 2024 audit.
6. Receive recommendation and vote on adopting a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined.
7. Discuss and vote on bank depository contract.
8. Discuss and vote on requesting audit firm engagement letter.
9. Discuss and vote on adopting changes to Policy #101, tabled from May 2025 meeting.

**G. REPORTS**

1. Taxpayer Liaison Officer Report

**H. CHIEF APPRAISER'S REPORT**

1. General Comments

**I. ANNOUNCEMENT OF NEXT SPECIAL SCHEDULED MEETING**

1. August 21, 2025



**J. ADJOURNMENT**

1. Decision to Adjourn

**A.3.**  
**Conduct 2026 BUDGET HEARING.**

**June 26, 2025**



**2026  
PROPOSED BUDGET**

**PUBLIC HEARING  
JUNE 26, 2025**



# Collin Central Appraisal District

June 26, 2025

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

RE: 2026 Proposed Budget - Public Hearing

The following bullet points summarize key changes for the 2026 proposed budget. The attached budget will provide a line-item comparison of the 2026 proposed budget to the current budget.

- Seven new full-time staff positions.
  - On the "Payroll" page you will see an increase from the 2025 budgeted count of 171 to a proposed 2026 budgeted count of 178.
  - Administration count for 2025 budget started out with fourteen staff members. AEL (Abatements, Exemptions & Litigation) will increase by one staff member for 2026 with an AEL support position. The 2025 budget included a part-time Building Operations Assist. For 2026 we plan to open that position to full time. In total, Admin will increase from fourteen to a total of sixteen staff members.
  - Appraisal Department for 2025 budget started out with seventy-one staff members. Commercial appraisal staff will increase by one new appraiser and BPP will increase by one new appraiser, bringing the total of appraisal to seventy-three for the budget year 2026.
  - Customer Service will show an increase by two Customer Service Clerks, from twenty-five to twenty-seven staff members.
  - Research Services will add one staff member increasing the department to a total of six.
  - All other departments will remain with the same staff count.
  - Total full-time staff increases from 171 to 178 for the 2026 budget.



- I am recommending to the Board to approve salary and wage increases based on annual performance reviews only for the 2026 budget. In 2023 & 2024 all salary and wages were reviewed annually based on a combination of cost of living and performance reviews. For 2025, salary and wage increases were based on annual performance reviews only.
  - In the 2026 Proposed Budget I am requesting performance review only adjustments from 0 to 3.0%, as appropriate.
- Group Insurance premium increase projections. (Attachment 1)
  - I am attaching the summary of our 2025 insurance cost, based on the negotiations in the fall of 2024.
  - The medical portion of our insurance cost increased 9.95% from 2024 to 2025. Dental increased by 10% and all other costs remained the same as the previous year.
  - Our projected 2025 cost, based on 171 employees, is \$2,978,000 net of insurance agent fees and wellness program costs.
  - \$2,978,000 times an estimated increase factor of 1.05 = \$3,254,902 before our insurance agent contract fees, wellness costs and extra staff members. (Attachment 2)
  - The 2026 Proposed Budget for this line item is \$3,342,000, which includes the insurance agent fees, wellness costs and insurance costs for six extra staff members. Also, the 2024 Group Insurance is attached for reference.
- Employer Contribution to TCDRS.
  - For 2025 the District is contributing 13.25% with a funded ratio of 99.1%.
  - The 2025 required rate as calculated by TCDRS was 10.85%.
  - The Board has typically adopted a contribution rate 2% to 3% above the minimum rate to help stabilize our funded ratio.
  - Our 2026 required rate from TCDRS is 10.50% and the funded ratio is currently at 99.8% according to our latest 2025 Plan Assessment. (Attachment 3)
  - Our 2026 Plan Customizer (Attachment 4) indicates that by maintaining the 13.25% contribution rate with the additional employer contribution of \$400,000 our funded ratio would increase to 100.3% from our current ratio of 99.8%. That is my proposal to the Board at this time.
- The proposed budget includes an increase in anticipated litigation costs of \$500,000, which brings the line item to \$3,000,000.
- ARB Expenses will increase by \$200,000 due to additional ARB members needed for the anticipation of added hearing panels in 2026 from possible building expansion.

- Computer software license & subscription will increase by \$100,000 and Computer Equipment will increase by \$150,000. Both increases are a result of continuing increases to subscriptions and overall cost of equipment.
- Utilities line item increases by \$40,000 due to the possibility of adding 30,000 to 40,000 square feet of office space in 2026.
- Contingency line item increases by \$100,000. With increased volatility in costs, including legal, supplies, volume of ARB hearings and insurance, it is important to increase this item.
- The overall Proposed Budget increase is \$2,510,400, which represents an increase of 8.00%. I am attributing 59.51% of the overall increase to property growth. Net of the increase attributed to new property growth, the calculated year-over-year increase is 3.24%.
  - These calculations are shown at the bottom of the 'Six Year Budget Comparison' page of the Proposed Budget.
- I am proposing utilizing \$6,000,000 from reserves to refund to our entities, in the form of a budget buy down, making the funded increase to our entities 0.76%.
- Budgeted Reserve Funds (below-the-line)
  - These funds are designated by the board based on the prior year-end audit report. The year-end 2024 audit was the first agenda item at the April 2025 meeting.
  - The Net Position (unrestricted funds) for the 2024 year-end audit is \$34,341,875 found on page 5 of the audit.
  - I am proposing increasing the Court Ordered Attorney Fees line item by \$150,000.
  - I am proposing increasing Technology to \$1,500,000 due to any unforeseen cost increases in hardware, software or subscriptions in the future.
  - For the 2026 Budget I am proposing we increase Future Election Services to \$2,000,000 due to anticipated increase in election fees in the upcoming fall elections of 2026.
  - Our TCDRS Cease of Operations analysis again improved from \$1,656,000 in 2024 to \$1,115,000 for 2025. In 2023 that number was \$3,147,000. At this time I would propose decreasing our reserve from \$3,150,000 to \$2,000,000 due to the leveling off of our last two years of analysis from TCDRS. (Attachment 5)
  - The largest proposed increases in Reserves is in the Building Capital line item. That increase is \$2,940,000.
    - Having cash in reserve to offset the cost for future expansion of our current building by 30,000 to 40,000 SQFT, or to reduce cost of a purchase, or to build new is a favorable budget position to be in going forward.

## Attachments

1. 2024 & 2025 Group Insurance Analysis
2. Group Insurance 6 Year Average Summary
3. 2026 TCDRS Plan Assessment
4. 2026 TCDRS Plan Customizer
5. 2025 TCDRS Cease of Operations Retirement Liability

**2026**  
**PROPOSED BUDGET - PUBLIC HEARING**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

<b>CATEGORIES</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	<b>\$ CHANGE</b>	<b>2026 % CHG Compare 2025</b>
- SALARIES (FULL-TIME)	\$14,608,200	\$15,443,600	\$835,400	5.72%
- SALARIES (PART-TIME & SEASONAL TEMPS)	\$600,000	\$600,000	\$0	0.00%
-FICA TAX	\$214,800	\$234,700	\$19,900	9.26%
-WORKER'S COMPENSATION	\$70,000	\$70,000	\$0	0.00%
-EMPLOYEE GROUP INSURANCE	\$2,978,000	\$3,342,000	\$364,000	12.22%
-EMPLOYEE RETIREMENT	\$2,032,900	\$2,144,300	\$111,400	5.48%
-RETIREMENT, UNFUNDED LIABILITY & RETIREE COLA FUNDING	\$400,000	\$400,000	\$0	0.00%
-UNEMPLOYMENT COMPENSATION	\$50,000	\$50,000	\$0	0.00%
-OVERTIME	\$140,000	\$140,000	\$0	0.00%
-AUTO ALLOWANCE	\$887,800	\$931,000	\$43,200	4.87%
-BUILDING LOAN AMORTIZATION	\$0	\$0	\$0	N/A
-LEGAL (INCLUDING COURT ORDERED ATTORNEY FEES)	\$2,500,000	\$3,000,000	\$500,000	20.00%
-ACCOUNTING & AUDIT	\$25,000	\$40,000	\$15,000	60.00%
-GENERAL INSURANCE	\$80,000	\$80,000	\$0	0.00%
-LEGAL NOTICES & ADVERTISING	\$37,000	\$37,000	\$0	0.00%
-APPRAISAL REVIEW BOARD EXPENSES	\$1,000,000	\$1,200,000	\$200,000	20.00%
-TELEPHONE, INTERNET & DATA CLOUD SERVICES	\$300,000	\$250,000	(\$50,000)	-16.67%
-UTILITIES	\$141,900	\$181,900	\$40,000	28.19%
-EQUIPMENT MAINTENANCE	\$52,000	\$52,000	\$0	0.00%
-POSTAGE	\$520,000	\$520,000	\$0	0.00%
-SUPPLIES AND MATERIALS	\$570,000	\$570,000	\$0	0.00%
-AERIAL PHOTOGRAPHY (PICTOMETRY)	\$445,000	\$500,000	\$55,000	12.36%
-REGISTRATION AND DUES	\$45,000	\$60,000	\$15,000	33.33%
-TRAVEL AND EDUCATION	\$125,000	\$100,000	(\$25,000)	-20.00%
-BOARD OF DIRECTORS MEETINGS	\$7,500	\$9,000	\$1,500	20.00%
-PROFESSIONAL SERVICES	\$500,000	\$500,000	\$0	0.00%
-CONTRACT SERVICES	\$150,000	\$150,000	\$0	0.00%
-SECURITY	\$165,000	\$165,000	\$0	0.00%
-COMPUTER SOFTWARE LICENSE & SUBSCRIPTION	\$750,000	\$850,000	\$100,000	13.33%
-SOFTWARE DEVELOPMENT	\$0	\$0	\$0	N/A
-COMPUTER SOFTWARE MAINTENANCE	\$325,000	\$375,000	\$50,000	15.38%
-COMPUTER EQUIPMENT	\$350,000	\$500,000	\$150,000	42.86%
-COMPUTER HARDWARE MAINTENANCE	\$50,000	\$50,000	\$0	0.00%
-EQUIPMENT LEASE/RENT	\$115,000	\$100,000	(\$15,000)	-13.04%
-FURNITURE & EQUIPMENT	\$95,000	\$95,000	\$0	0.00%
-BUILDING REPAIR/MODIFICATIONS	\$500,000	\$500,000	\$0	0.00%
-BUILDING MAINTENANCE	\$260,000	\$260,000	\$0	0.00%
-CONTINGENCY	\$300,000	\$400,000	\$100,000	33.33%
<b>TOTAL BUDGET</b>	<b>\$31,390,100</b>	<b>\$33,900,500</b>	<b>\$2,510,400</b>	<b>8.00%</b>
<b>DESIGNATED RESERVE FUNDS FOR BUDGET BUY DOWN:</b>	<b>(\$3,700,000)</b>	<b>(\$6,000,000)</b>		
<b>GRAND TOTAL FUNDED</b>	<b>\$27,690,100</b>	<b>\$27,900,500</b>	<b>\$210,400</b>	<b>0.76%</b>

**BUDGETED RESERVE FUNDS**

<b>DESIGNATED FUND DESCRIPTION</b>	<b>FUND AMT.</b>	
Building Capital	\$15,240,000	Note: Planning for potential building expansion
Litigation	\$1,700,000	
Litigation (Court Ordered Attorney Fees)	\$500,000	
Technology (Hardware, Software & Cloud)	\$1,500,000	
Ongoing Operations & Disaster Recovery	\$1,200,000	
Insurance	\$500,000	
TCDRS Pension Liability, Cease of Operations	\$2,000,000	
Future Election Services	\$2,000,000	
2025 Budget Buy Down	\$3,700,000	
2026 Budget Buy Down	<u>\$6,000,000</u>	
<b>DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN &amp; PENSION LIABILITY</b>	<b>\$34,340,000</b>	
UNDESIGNATED FUNDS	<u>\$1,875</u>	
<b>GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS &amp; BUDGET BUY DOWN FUNDS</b>	<b>\$34,341,875</b>	
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>	<b>\$22,641,875</b>	<b>Net of TCDRS pension liability line items, 2025 budget buy down and 2026 budget buy down</b>



**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET SUMMARY  
2026**

<b><u>BUDGET EXPENDITURES</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>
TOTAL SALARIES & WAGES	\$15,348,200	\$16,183,600
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS	\$5,745,700	\$6,241,000
AUTO ALLOWANCES	\$887,800	\$931,000
PROFESSIONAL & CONTRACT SERVICES	\$920,000	\$935,000
OPERATIONAL SERVICES	\$2,306,400	\$2,327,900
DEBT SERVICE EXPENSE	\$0	\$0
MAINTENANCE EXPENSES	\$1,187,000	\$1,237,000
APPRAISAL REVIEW BOARD	\$1,000,000	\$1,200,000
LEGAL EXPENSES	\$2,500,000	\$3,000,000
CAPITAL OUTLAY	\$1,195,000	\$1,445,000
CONTINGENCY	\$300,000	\$400,000
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<b>TOTAL</b>	<b>\$31,390,100</b>	<b>\$33,900,500</b>
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<b>DESIGNATED FUNDS FOR BUDGET BUY DOWN:</b>	<b>(\$3,700,000)</b>	<b>(\$6,000,000)</b>
<b>GRAND TOTAL</b>	<b>\$27,690,100</b>	<b>\$27,900,500</b>
	=====	=====

**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET FUNDS  
2025 AND 2026**

ACCOUNT	DESCRIPTION	2025	ACCOUNT TOTAL	2026	ACCOUNT TOTAL	DIFFERENCE
<b>SALARIES</b>						
5000	Full-time	\$14,608,200		\$15,443,600		\$835,400
5020	Part-Time/Temp	\$600,000		\$600,000		\$0
5060	Overtime	\$140,000		\$140,000		\$0
<b>TOTAL SALARIES &amp; WAGES</b>			<b>\$15,348,200</b>		<b>\$16,183,600</b>	<b>\$835,400</b>
<b>AUTO ALLOWANCES</b>						
5080	Auto Allowance	\$887,800		\$931,000		\$43,200
<b>TOTAL AUTO ALLOWANCE</b>			<b>\$887,800</b>		<b>\$931,000</b>	<b>\$43,200</b>
<b>EMPLOYEE INSURANCE, RETIREMENT &amp; BENEFITS</b>						
5100	Worker's Compensation	\$70,000		\$70,000		\$0
5110	Employee Group Insurance	\$2,978,000		\$3,342,000		\$364,000
5130	FICA	\$214,800		\$234,700		\$19,900
5140	Employee Retirement	\$2,032,900		\$2,144,300		\$111,400
5145	Retirement, UAAL Buy Down & Retiree COLA Funding	\$400,000		\$400,000		\$0
5150	Unemployment Tax	\$50,000		\$50,000		\$0
<b>TOTAL EMPLOYEE GROUP INSURANCE &amp; BENEFITS</b>			<b>\$5,745,700</b>		<b>\$6,241,000</b>	<b>\$495,300</b>
<b>PROFESSIONAL &amp; CONTRACT SERVICES</b>						
5200	Legal	\$2,500,000		\$3,000,000		\$500,000
5220	Accounting & Audit	\$25,000		\$40,000		\$15,000
5250	General Insurance	\$80,000		\$80,000		\$0
5600	Contract Services	\$150,000		\$150,000		\$0
5620	Professional Services (Other)	\$500,000		\$500,000		\$0
5635	Security	\$165,000		\$165,000		\$0
<b>TOTAL PROFESSIONAL &amp; CONTRACT SERVICES</b>			<b>\$3,420,000</b>		<b>\$3,935,000</b>	<b>\$515,000</b>
<b>OPERATIONAL SERVICES</b>						
5270	Legal Notices & Advertising	\$37,000		\$37,000		\$0
5300	Appraisal Review Board	\$1,000,000		\$1,200,000		\$200,000
5320	Telephone	\$300,000		\$250,000		(\$50,000)
5340	Utilities	\$141,900		\$181,900		\$40,000
5360	Equipment Rent	\$115,000		\$100,000		(\$15,000)
5400	Postage	\$520,000		\$520,000		\$0
5450	Aerial Photography (Pictometry)	\$445,000		\$500,000		\$55,000
5500	Supplies and Materials	\$570,000		\$570,000		\$0
5550	Registration & Dues	\$45,000		\$60,000		\$15,000
5560	Travel & Education	\$125,000		\$100,000		(\$25,000)
5570	Board of Directors Meetings	\$7,500		\$9,000		\$1,500
<b>TOTAL OPERATIONAL SERVICES</b>			<b>\$3,306,400</b>		<b>\$3,527,900</b>	<b>\$221,500</b>
<b>DEBT SERVICE EXPENSE</b>						
5690	Building Debt Service	\$0		\$0		\$0
<b>TOTAL DEBT SERVICE EXPENSE</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>MAINTENANCE EXPENSES</b>						
5370	Equipment Maintenance	\$52,000		\$52,000		\$0
5640	Building Maintenance	\$260,000		\$260,000		\$0
5660	Building Repair/Modifications	\$500,000		\$500,000		\$0
5750	Computer Hardware Maintenance	\$50,000		\$50,000		\$0
5780	Computer Software Maintenance	\$325,000		\$375,000		\$50,000
<b>TOTAL MAINTENANCE EXPENSES</b>			<b>\$1,187,000</b>		<b>\$1,237,000</b>	<b>\$50,000</b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET FUNDS  
2025 AND 2026**

ACCOUNT	DESCRIPTION	2025	ACCOUNT TOTAL	2026	ACCOUNT TOTAL	DIFFERENCE
<b>CAPITAL OUTLAY</b>						
5700	Computer Equipment	\$350,000		\$500,000		\$150,000
5740	Furniture & Equipment	\$95,000		\$95,000		\$0
5760	Software Development	\$0		\$0		\$0
5770	Computer Software	\$750,000		\$850,000		\$100,000
<b>TOTAL CAPITAL OUTLAY</b>			<b>\$1,195,000</b>		<b>\$1,445,000</b>	<b>\$250,000</b>
<b>CONTINGENCY</b>						
7000	<b>CONTINGENCY</b>	\$300,000		\$400,000		\$100,000
<b>TOTAL CONTINGENCY</b>			<b>\$300,000</b>		<b>\$400,000</b>	<b>\$100,000</b>
<b>TOTAL OPERATING BUDGET</b>			<b>\$31,390,100</b>		<b>\$33,900,500</b>	
<b>LESS: FUNDS FOR BUDGET BUY DOWN</b>			<b>(\$3,700,000)</b>		<b>(\$6,000,000)</b>	
<b>TOTAL ENTITY SUPPORT</b>			<b>\$27,690,100</b>		<b>\$27,900,500</b>	
<b>BUDGETED RESERVE FUNDS</b>						
<b>DESIGNATED FUND DESCRIPTION</b>				<b>FUND AMT.</b>		
	Building Capital			\$15,240,000		
	Litigation			\$1,700,000		
	Litigation (Court Ordered Attorney Fees)			\$500,000		
	Technology (Hardware, Software & Cloud)			\$1,500,000		
	Ongoing Operations & Disaster Recovery			\$1,200,000		
	Insurance			\$500,000		
	TCDRS Pension Liability, Cease of Operations			\$2,000,000		
	Future Election Services			\$2,000,000		
	2025 Budget Buy Down			\$3,700,000		
	2026 Budget Buy Down			\$6,000,000		
	<b>DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN &amp; PENSION LIABILITY</b>			<b>\$34,340,000</b>		
	<b>UNDESIGNATED FUNDS</b>			<b>\$1,875</b>		
<b>GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS &amp; BUDGET BUY DOWN FUNDS</b>				<b>\$34,341,875</b>		Net of TCDRS pension liability line items, 2025 budget buy down and 2026 budget buy down
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>				<b>\$22,641,875</b>		
<b>RESERVE FUNDS AVAILABLE, STATED AS % OF TOTAL BUDGET</b>				<b>66.79%</b>		

**2026  
BUDGET  
COLLIN CENTRAL APPRAISAL DISTRICT**

**PAYROLL**

<b><u>POSITION OR DEPARTMENT:</u></b>	<b><u>2025 COUNT</u></b>	<b><u>2026 COUNT</u></b>	<b><u>2025 BUDGET</u></b>	<b><u>2026 CALC. BUDGET</u></b>	<b><u>2026 BUDGET</u></b>
CHIEF APPRAISER	1	1	\$231,300	\$235,970	\$236,000
ADMINISTRATION	14	16	\$1,459,000	\$1,608,070	\$1,608,100
SUPPORT SERVICES	23	23	\$1,521,200	\$1,567,792	\$1,568,000
APPRAISAL DEPARTMENT	71	73	\$6,423,900	\$6,759,188	\$6,759,200
CUSTOMER SERVICE	25	27	\$1,568,800	\$1,761,161	\$1,761,500
ARB, AGENT AND RESEARCH SERVICES	13	14	\$1,097,900	\$1,195,803	\$1,196,000
INFORMATION SERVICES TECHNOLOGY	9	9	\$1,066,000	\$1,094,128	\$1,094,100
MAPPING/GIS	15	15	\$1,220,100	\$1,200,705	\$1,200,700
PROMOTIONS/REASSIGNMENTS			\$10,000	\$10,000	\$10,000
LUMP SUM SALARY REVIEWS			\$10,000	\$10,000	\$10,000
<b>TOTAL FULL-TIME SALARIES &amp; WAGES</b>	<b>171</b>	<b>178</b>	<b>\$14,608,200</b>	<b>\$15,442,817</b>	<b>\$15,443,600</b>
PART-TIME, SEASONAL TEMPS			\$598,600	\$600,053	\$600,000
OVERTIME			\$140,000	\$140,000	\$140,000
<b>GRAND TOTAL SALARIES &amp; WAGES</b>			<b>\$15,346,800</b>	<b>\$16,182,870</b>	<b>\$16,182,900</b>
FICA (MEDICARE ONLY)		1.45%	\$214,800	\$234,700	\$234,700
DISTRICT'S RETIREMENT CONTRIBUTION	<b>2026</b>	<b>13.25%</b>	<b>\$2,032,900</b>	<b>\$2,144,300</b>	<b>\$2,144,300</b>
	2025	13.25%			
<b>GRAND TOTAL PAYROLL</b>			<b>\$17,594,500</b>	<b>\$18,561,870</b>	<b>\$18,561,900</b>

**NOTES:**

BUDGET INCLUDES SEASONAL TEMP EMPLOYEES FOR APPRAISAL REVIEW BOARD PROCESS, BUSINESS PERSONAL PROPERTY (BPP) RENDITION PROCESSING, AND CONTRACT TO HIRE STAFF.



**2026**  
**BUDGETED SALARY AND WAGE DETAIL**

PERSONNEL	2026 BUDGET	HEALTH BENEFITS	AUTO ALLOWANCE	MEDICARE
CHIEF APPRAISER	\$236,000	\$18,243	\$10,800	\$3,422
HR & PAYROLL DIRECTOR	\$139,900	\$18,243		\$2,029
ADMIN SUPPORT STAFF	\$86,000	\$18,243		\$1,247
HR & BENEFITS MANAGER	\$124,000	\$18,243		\$1,798
DEPUTY CHIEF APPRAISER	\$187,400	\$18,243	\$10,800	\$2,717
LITIGATION SPECIALIST	\$102,900	\$18,243		\$1,492
AEL, MANAGER	\$115,400	\$18,243		\$1,673
LITIGATION ASSOCIATE	\$85,500	\$18,243		\$1,240
AEL, SUPPORT (New 2026)	\$64,300	\$18,243		\$932
AEL, SUPPORT	\$75,500	\$18,243		\$1,095
AEL, SUPPORT	\$75,500	\$18,243		\$1,095
DIRECTOR OF OPERATIONS	\$139,300	\$18,243		\$2,020
OPERATIONS MANAGER	\$104,200	\$18,243	\$5,400	\$1,511
CUSTOMER SERVICE FDA	\$57,200	\$18,243		\$829
BUILDING OPERATIONS ASST (New 2026)	\$68,000	\$18,243		\$986
ADMIN SUPPORT STAFF PT	\$78,100	\$18,243		\$1,132
CS PROTEST COOR	\$67,200	\$18,243		\$974
CS CLERK (New 2026)	\$57,600	\$18,243		\$835
CS CLERK	\$59,200	\$18,243		\$858
CS CLERK	\$54,000	\$18,243		\$783
CS CLERK	\$56,400	\$18,243		\$818
CS CLERK	\$60,100	\$18,243		\$871
CS CLERK	\$58,300	\$18,243		\$845
CS CLERK	\$58,200	\$18,243		\$844
CS CLERK (New 2026)	\$57,600	\$18,243		\$835
CS DIRECTOR	\$124,100	\$18,243		\$1,799
CS CLERK	\$55,500	\$18,243		\$805
CS CLERK	\$68,200	\$18,243		\$989
CS CLERK	\$60,300	\$18,243		\$874
CS CLERK	\$56,500	\$18,243		\$819
CS CLERK	\$57,600	\$18,243		\$835
CS CLERK	\$58,400	\$18,243		\$847
CS CLERK	\$70,400	\$18,243		\$1,021
CS CLERK	\$52,100	\$18,243		\$755
CS CLERK	\$58,000	\$18,243		\$841
CS CLERK	\$56,400	\$18,243		\$818
CS CLERK	\$61,200	\$18,243		\$887
CS EXP COOR	\$73,700	\$18,243		\$1,069
CS CLERK	\$56,400	\$18,243		\$818
CS CLERK	\$70,900	\$18,243		\$1,028
CS CLERK	\$58,700	\$18,243		\$851
CS CLERK	\$57,600	\$18,243		\$835
CS CLERK	\$57,600	\$18,243		\$835
SUPPORT SERVICES CLERK	\$53,100	\$18,243		\$770
SUPPORT SERVICES CLERK	\$53,100	\$18,243		\$770
SUPPORT SERVICES CLERK	\$58,900	\$18,243		\$854
SUPPORT SERVICES CLERK	\$66,800	\$18,243		\$969
SUPPORT SERVICES CLERK	\$58,700	\$18,243		\$851
BPP COORDINATOR	\$66,900	\$18,243		\$970
SUPPORT SERVICES CLERK	\$58,800	\$18,243		\$853
SUPPORT SERVICES CLERK	\$62,400	\$18,243		\$905
SUPPORT SERVICES CLERK	\$57,500	\$18,243		\$834
SUPPORT SERVICES ASST	\$58,500	\$18,243		\$848
SUPPORT SERVICES CLERK	\$71,500	\$18,243		\$1,037
SUPPORT SERVICES ASSIST MGR	\$77,700	\$18,243		\$1,127
SUPPORT SERVICES CLERK	\$55,300	\$18,243		\$802
SUPPORT SERVICES CLERK	\$56,600	\$18,243		\$821
SUPPORT SERVICES CLERK	\$53,900	\$18,243		\$782
SUPPORT SERVICES CLERK	\$57,400	\$18,243		\$832
SUPPORT SERVICES COMM.	\$58,400	\$18,243		\$847
SUPPORT SERVICES DIRECTOR	\$132,000	\$18,243		\$1,914
COMMERCIAL COORDINATOR	\$71,300	\$18,243		\$1,034
SUPPORT SERVICES CLERK	\$55,400	\$18,243		\$803
SUPPORT SERVICES CLERK	\$63,400	\$18,243		\$919
SUPPORT SERVICES CLERK	\$66,000	\$18,243		\$957

**2026**  
**BUDGETED SALARY AND WAGE DETAIL**

SUPPORT SERVICES MANAGER	\$102,100	\$18,243		\$1,480
ARB & AGENTS DIRECTOR	\$128,600	\$18,243		\$1,865
ARB & AGENTS MANAGER	\$96,500	\$18,243		\$1,399
ARB & AGENT SERVICES STAFF	\$58,100	\$18,243		\$842
ARB & AGENT SERVICES STAFF	\$54,900	\$18,243		\$796
ARB & AGENT SERVICES STAFF	\$55,600	\$18,243		\$806
ARB & AGENT SERVICES STAFF	\$55,200	\$18,243		\$800
ARB & AGENT SERVICES STAFF	\$71,200	\$18,243		\$1,032
DEPUTY CHIEF - ARB, AGENTS & RESEARCH, CS	\$189,900	\$18,243	\$10,800	\$2,754
RESEARCH DIRECTOR	\$138,800	\$18,243		\$2,013
RESEARCH SERVICES STAFF	\$59,300	\$18,243		\$860
RESEARCH SERVICES STAFF (New 2026)	\$51,500	\$18,243		\$747
RESEARCH SERVICES STAFF	\$51,500	\$18,243		\$747
RESEARCH SERVICES COORDINATOR	\$69,800	\$18,243		\$1,012
RESEARCH SERVICES STAFF	\$71,100	\$18,243		\$1,031
APPRAISER, BPP (New 2026)	\$64,900	\$18,243	\$10,800	\$941
APPRAISER, BPP	\$76,700	\$18,243	\$10,800	\$1,112
APPRAISER, BPP	\$90,000	\$18,243	\$10,800	\$1,305
APPRAISER, BPP	\$101,900	\$18,243	\$10,800	\$1,478
APPRAISER, BPP	\$67,200	\$18,243	\$10,800	\$974
APPRAISER, BPP	\$93,600	\$18,243	\$10,800	\$1,357
APPRAISER, BPP - DIRECTOR	\$136,400	\$18,243	\$10,800	\$1,978
APPRAISER, BPP	\$92,200	\$18,243	\$10,800	\$1,337
APPRAISER, BPP	\$64,900	\$18,243	\$10,800	\$941
APPRAISER, COMM	\$91,000	\$18,243	\$10,800	\$1,320
APPRAISER, COMM	\$104,400	\$18,243	\$10,800	\$1,514
APPRAISER, COMM	\$89,400	\$18,243	\$10,800	\$1,296
APPRAISER, COMM	\$80,400	\$18,243	\$10,800	\$1,166
APPRAISER, COMM	\$110,900	\$18,243	\$10,800	\$1,608
APPRAISER, DEPUTY CHIEF OF APPRAISAL OPERATIONS	\$194,700	\$18,243	\$10,800	\$2,823
APPRAISER, COMM (New 2026)	\$75,200	\$18,243	\$10,800	\$1,090
APPRAISER, COMM	\$75,200	\$18,243	\$10,800	\$1,090
APPRAISER, COMM	\$87,900	\$18,243	\$10,800	\$1,275
APPRAISER, COMM	\$76,400	\$18,243	\$10,800	\$1,108
APPRAISER, COMM	\$75,200	\$18,243	\$10,800	\$1,090
APPRAISER, COMM	\$97,700	\$18,243	\$10,800	\$1,417
APPRAISER, COMM - MANAGER	\$125,500	\$18,243	\$10,800	\$1,820
APPRAISER, COMM - DIRECTOR	\$154,200	\$18,243	\$10,800	\$2,236
APPRAISER, COMM	\$75,200	\$18,243	\$10,800	\$1,090
APPRAISER, COMM	\$88,900	\$18,243	\$10,800	\$1,289
APPRAISER, LAND	\$107,300	\$18,243	\$10,800	\$1,556
APPRAISER, LAND	\$66,900	\$18,243	\$10,800	\$970
APPRAISER, LAND - SENIOR	\$90,200	\$18,243	\$10,800	\$1,308
APPRAISER, LAND	\$76,000	\$18,243	\$10,800	\$1,102
APPRAISER, LAND	\$74,600	\$18,243	\$10,800	\$1,082
APPRAISER, LAND	\$71,200	\$18,243	\$10,800	\$1,032
APPRAISER, LAND - DIRECTOR	\$138,300	\$18,243	\$10,800	\$2,005
APPRAISER, RES	\$87,800	\$18,243	\$10,800	\$1,273
APPRAISER, RES	\$74,700	\$18,243	\$10,800	\$1,083
APPRAISER, RES	\$73,600	\$18,243	\$10,800	\$1,067
APPRAISER, RES - MANAGER	\$128,300	\$18,243	\$10,800	\$1,860
APPRAISER, RES	\$83,900	\$18,243	\$10,800	\$1,217
APPRAISER, RES - SENIOR	\$101,900	\$18,243	\$10,800	\$1,478
APPRAISER, RES - SENIOR	\$98,900	\$18,243	\$10,800	\$1,434
APPRAISER, RES	\$64,500	\$18,243	\$10,800	\$935
APPRAISER, RES	\$64,500	\$18,243	\$10,800	\$935
APPRAISER, RES - TRAINER	\$85,500	\$18,243	\$10,800	\$1,240
APPRAISER, RES - DIRECTOR	\$157,100	\$18,243	\$10,800	\$2,278
APPRAISER, RES - SENIOR - TRAINER	\$107,000	\$18,243	\$10,800	\$1,552
APPRAISER, RES	\$83,200	\$18,243	\$10,800	\$1,206
APPRAISER, RES	\$81,800	\$18,243	\$10,800	\$1,186
APPRAISER, RES	\$83,600	\$18,243	\$10,800	\$1,212
APPRAISER, RES	\$72,500	\$18,243	\$10,800	\$1,051
APPRAISER, RES	\$87,100	\$18,243	\$10,800	\$1,263
APPRAISER, RES	\$81,700	\$18,243	\$10,800	\$1,185
APPRAISER, RES - SENIOR	\$101,100	\$18,243	\$10,800	\$1,466

**2026**  
**BUDGETED SALARY AND WAGE DETAIL**

APPRAISER, RES - TRAINER	\$92,000	\$18,243	\$10,800	\$1,334
APPRAISER, RES	\$74,200	\$18,243	\$10,800	\$1,076
APPRAISER, RES - SENIOR	\$103,600	\$18,243	\$10,800	\$1,502
APPRAISER, RES	\$83,300	\$18,243	\$10,800	\$1,208
DATA COLLECTOR / APPRAISER- SENIOR	\$107,800	\$18,243	\$10,800	\$1,563
APPRAISER, RES	\$79,200	\$18,243	\$10,800	\$1,148
APPRAISER, RES	\$72,900	\$18,243	\$10,800	\$1,057
APPRAISER, RES	\$79,000	\$18,243	\$10,800	\$1,146
APPRAISER, RES	\$78,400	\$18,243	\$10,800	\$1,137
APPRAISER, RES	\$72,200	\$18,243	\$10,800	\$1,047
APPRAISER, RES	\$78,900	\$18,243	\$10,800	\$1,144
APPRAISER, RES - SENIOR & ARBITRATION	\$108,400	\$18,243	\$10,800	\$1,572
APPRAISER, RES	\$71,800	\$18,243	\$10,800	\$1,041
APPRAISER, RES	\$71,800	\$18,243	\$10,800	\$1,041
APPRAISER, RES	\$82,900	\$18,243	\$10,800	\$1,202
APPRAISER, RES	\$75,400	\$18,243	\$10,800	\$1,093
APPRAISER, RES - MODELER	\$109,200	\$18,243	\$10,800	\$1,583
DATA COLLECTOR	\$70,400	\$18,243	\$13,200	\$1,021
DATA COLLECTOR	\$58,000	\$18,243	\$13,200	\$841
DATA COLLECTOR	\$70,700	\$18,243	\$13,200	\$1,025
DATA COLLECTOR	\$57,600	\$18,243	\$13,200	\$835
DATA COLLECTOR	\$80,700	\$18,243	\$13,200	\$1,170
DEPUTY CHIEF APPRIASER - TECHNOLOGY	\$197,100	\$18,243	\$10,800	\$2,858
IT DIRECTOR	\$154,800	\$18,243		\$2,245
TECHNICAL SYS SPECIALIST	\$113,800	\$18,243		\$1,650
IS DIRECTOR	\$155,300	\$18,243		\$2,252
DATA ANALYST	\$77,500	\$18,243		\$1,124
DATA ANALYST	\$77,300	\$18,243		\$1,121
SYSTEMS DEVELOPER	\$107,000	\$18,243		\$1,552
TECHNICAL SYS SPECIALIST	\$100,800	\$18,243		\$1,462
TECHNICAL SUPPORT	\$74,300	\$18,243		\$1,077
PROPERTY SUPPORT ASSOCIATE	\$64,200	\$18,243		\$931
PROPERTY SUPPORT ASSOCIATE	\$68,500	\$18,243		\$993
PROPERTY SUPPORT ASSOCIATE	\$61,700	\$18,243		\$895
MAPPING/GIS MANAGER	\$109,400	\$18,243		\$1,586
MAPPING TECH SUPPORT	\$66,300	\$18,243		\$961
PROPERTY SUPPORT ASSOCIATE	\$81,700	\$18,243		\$1,185
PROPERTY SUPPORT ASSOCIATE	\$59,400	\$18,243		\$861
GIS ANALYST	\$91,400	\$18,243		\$1,325
PROPERTY SUPPORT COORDINATOR	\$74,000	\$18,243		\$1,073
GIS SENIOR	\$102,100	\$18,243		\$1,480
MAPPING/GIS DIRECTOR	\$121,400	\$18,243		\$1,760
PROPERTY SUPPORT ASSOCIATE	\$63,200	\$18,243		\$916
GIS ANALYST	\$84,200	\$18,243		\$1,221
PROPERTY SUPPORT ASSOCIATE	\$57,600	\$18,243		\$835
PROPERTY SUPPORT ASSOCIATE	\$57,600	\$18,243		\$835
Sub Total Full-Time Salary & Wages	\$14,821,300			
Full-Time Sick Leave Buyback	\$215,900			
Full-Time Longevity	\$118,100			
Full-Time Promotion & Transfer Reviews	\$94,800			
Education, License, Certificates	\$173,500			
Full-Time Lump Sum Reviews	\$20,000			
Full-Time Grand Total Salary & Wages	\$15,443,600			

**COLLIN CENTRAL APPRAISAL DISTRICT**

**SIX YEAR BUDGET COMPARISON**

	<u>2026</u>		<u>2025</u>		<u>2024</u>		<u>2023</u>		<u>2022</u>		<u>2021</u>
SALARIES FULL-TIME	\$15,443,600	5.72%	\$14,608,200	4.71%	\$13,950,900	8.86%	\$12,815,600	9.63%	\$11,689,400	8.82%	\$10,742,400
SALARIES PART-TIME	\$600,000	0.00%	\$600,000	0.23%	\$598,600	81.12%	\$330,500	97.20%	\$167,600		\$167,600
FICA TAX	\$234,700	9.26%	\$214,800	0.85%	\$213,000	10.71%	\$192,400	11.15%	\$173,100	8.87%	\$159,000
WORKMANS COMPENSATION	\$70,000	0.00%	\$70,000		\$70,000		\$70,000	16.67%	\$60,000	50.00%	\$40,000
EMPLOYEE GROUP INSURANCE	\$3,342,000	12.22%	\$2,978,000	3.51%	\$2,877,000	-4.61%	\$3,016,000	16.67%	\$2,585,000	2.78%	\$2,515,000
EMPLOYEE RETIREMENT	\$2,144,300	5.48%	\$2,032,900	4.44%	\$1,946,400	10.73%	\$1,757,800	7.09%	\$1,641,400	15.18%	\$1,425,100
RETIREMENT, UNFUNDED BUY DOWN	\$400,000	0.00%	\$400,000		\$400,000		\$400,000		\$400,000		\$400,000
UNEMPLOYMENT COMPENSATION	\$50,000	0.00%	\$50,000		\$50,000		\$50,000	100.00%	\$25,000	38.89%	\$18,000
OVERTIME	\$140,000	0.00%	\$140,000		\$140,000	16.67%	\$120,000	50.00%	\$80,000	53.85%	\$52,000
AUTO ALLOWANCE	\$931,000	4.87%	\$887,800	3.74%	\$855,800	4.01%	\$822,800	1.33%	\$812,000	5.73%	\$768,000
BUILDING LOAN AMORTIZATION	\$0		\$0		\$0		\$0		\$0		\$0
LEGAL	\$3,000,000	20.00%	\$2,500,000	13.64%	\$2,200,000	4.76%	\$2,100,000	10.53%	\$1,900,000	5.56%	\$1,800,000
ACCOUNTING AND AUDIT	\$40,000	60.00%	\$25,000	25.00%	\$20,000	25.00%	\$16,000		\$16,000		\$16,000
GENERAL INSURANCE	\$80,000	0.00%	\$80,000		\$80,000	33.33%	\$60,000	20.00%	\$50,000	11.11%	\$45,000
LEGAL NOTICES & ADVERTISING	\$37,000	0.00%	\$37,000		\$37,000		\$37,000		\$37,000		\$37,000
APPRAISAL REVIEW BOARD	\$1,200,000	20.00%	\$1,000,000	23.46%	\$810,000		\$810,000	24.62%	\$650,000		\$650,000
TELEPHONE	\$250,000	-16.67%	\$300,000		\$300,000	-14.29%	\$350,000		\$350,000		\$350,000
UTILITIES	\$181,900	28.19%	\$141,900		\$141,900		\$141,900	-11.81%	\$160,900		\$160,900
EQUIPMENT MAINTENANCE	\$52,000	0.00%	\$52,000		\$52,000		\$52,000	4.00%	\$50,000	11.11%	\$45,000
POSTAGE	\$520,000	0.00%	\$520,000		\$520,000		\$520,000	4.00%	\$500,000	11.11%	\$450,000
SUPPLIES AND MATERIALS	\$570,000	0.00%	\$570,000		\$570,000		\$570,000	11.76%	\$510,000	20.00%	\$425,000
AERIAL PHOTOGRAPHY (PICTOMETRY)	\$500,000	12.36%	\$445,000		\$445,000		\$445,000	3.49%	\$430,000		\$430,000
REGISTRATION & DUES	\$60,000	33.33%	\$45,000		\$45,000		\$45,000		\$45,000		\$45,000
TRAVEL AND EDUCATION	\$100,000	-20.00%	\$125,000		\$125,000	-28.57%	\$175,000		\$175,000		\$175,000
BOARD OF DIRECTORS MEETING	\$9,000	20.00%	\$7,500	7.14%	\$7,000		\$7,000		\$7,000		\$7,000
PROFESSIONAL SERVICES	\$500,000	0.00%	\$500,000	100.00%	\$250,000		\$250,000		\$250,000	47.06%	\$170,000
CONTRACT SERVICES	\$150,000	0.00%	\$150,000		\$150,000		\$150,000	30.43%	\$115,000	27.78%	\$90,000
SECURITY	\$165,000	0.00%	\$165,000		\$165,000		\$165,000		\$165,000		\$165,000
COMPUTER SOFTWARE LICENSE & SUBSCRIPTION	\$850,000	13.33%	\$750,000	15.38%	\$650,000		\$650,000	8.33%	\$600,000		\$600,000
SOFTWARE DEVELOPMENT	\$0	N/A	\$0	-100.00%	\$200,000		\$200,000		\$200,000	-33.33%	\$300,000
COMPUTER SOFTWARE MAINT.	\$375,000	15.38%	\$325,000	550.00%	\$50,000		\$50,000		\$50,000	19.05%	\$42,000
COMPUTER HARDWARE & EQUIPMENT	\$500,000	42.86%	\$350,000	600.00%	\$50,000		\$50,000		\$50,000	19.05%	\$42,000
COMPUTER HARDWARE MAINT.	\$50,000	0.00%	\$50,000	-85.71%	\$350,000		\$350,000	16.67%	\$300,000	20.00%	\$250,000
EQUIPMENT LEASE	\$100,000	-13.04%	\$115,000	-39.47%	\$190,000		\$190,000	18.75%	\$160,000		\$160,000
FURNITURE & EQUIPMENT	\$95,000	0.00%	\$95,000	-50.00%	\$190,000		\$190,000	18.75%	\$160,000		\$160,000
BUILDING REPAIRS/MODIFICATIONS	\$500,000	0.00%	\$500,000		\$500,000	25.00%	\$400,000	25.00%	\$320,000	88.24%	\$170,000
BUILDING MAINTENANCE	\$260,000	0.00%	\$260,000		\$260,000	8.33%	\$240,000	23.08%	\$195,000	56.00%	\$125,000
CONTINGENCY	\$400,000	33.33%	\$300,000	20.00%	\$250,000	11.11%	\$225,000	12.50%	\$200,000		\$200,000
<b>GRAND TOTAL</b>	<b>\$33,900,500</b>	<b>8.00%</b>	<b>\$31,390,100</b>	<b>5.35%</b>	<b>\$29,794,600</b>	<b>6.03%</b>	<b>\$28,099,000</b>	<b>10.65%</b>	<b>\$25,394,900</b>	<b>7.97%</b>	<b>\$23,520,500</b>
BUY DOWN FROM DESIGNATED FUNDS	(\$6,000,000)	62.16%	(\$3,700,000)		(\$3,700,000)	32.14%	(\$2,800,000)	64.71%	(\$1,700,000)	-3.47%	(\$1,761,100)
TOTAL FUNDED AFTER BUY DOWN	\$27,900,500	0.76%	\$27,690,100	6.11%	\$26,094,600	3.14%	\$25,299,000	6.77%	\$23,694,900	8.90%	\$21,759,400
PARCELS AT CERTIFICATION OF ROLL	491,800	4.50%	470,633	3.62%	454,200	5.14%	432,000	3.97%	415,500	4.92%	396,000
COST PER PARCEL	\$68.93	3.35%	\$66.70	1.68%	\$65.60	0.85%	\$65.04	6.42%	\$61.12	2.90%	\$59.40
COST PER PARCEL AFTER BUY DOWN	\$56.73	-3.58%	\$58.84	2.41%	\$57.45	-1.90%	\$58.56	2.69%	\$57.03	3.78%	\$54.95



## SIX YEAR BUDGET COMPARISON

COMPARISONS PER PARCEL											
	2026		2025		2024		2023		2022		2021
PROPOSED BUDGET COST PER PARCEL	\$68.93	3.35%	\$66.70	1.68%	\$65.60	0.85%	\$65.04	6.42%	\$61.12	2.90%	\$59.40
PROPOSED COST PER PARCEL AFTER BUY DOWN	\$56.73	-3.58%	\$58.84	2.41%	\$57.45	-1.90%	\$58.56	2.69%	\$57.03	3.78%	\$54.95
6 YEAR AVG PER PARCEL	\$64.46										
6 YR AVG PER PARCEL AFTER BUY DOWN	\$57.26										
COST PER PARCEL % INCREASE, YEAR OVER YEAR	3.35%		1.68%		0.85%		6.42%		2.90%		
COST PER PARCEL % INCREASE, AFTER BUY DOWN	-3.58%		2.41%		-1.90%		2.69%		3.78%		
INCREASE IN PARCEL COUNT	21,167		16,433		22,200		16,500		19,500		
% INCREASE IN PARCEL COUNT	4.50%		3.62%		5.14%		3.97%		4.92%		
<b>SIX YEAR PARCEL COMPARISONS</b>											
2026 COMPARED TO 2021 COST PER PARCEL	<b>TOTAL</b>		<b>FUNDED</b>								
INCREASE-->	\$9.54		\$1.78								
AVERAGE ANNUAL INCREASE-->	3.04%		0.68%								
<b>THE EFFECT OF PARCEL GROWTH ON YEAR OVER YEAR BUDGET INCREASE</b>											
	<b>2026</b>		<b>2025</b>								
TOTAL BUDGET AMOUNT	\$33,900,500		\$31,390,100								
OVERALL BUDGET INCREASE, BEFORE BUY DOWN	\$2,510,400										
OVERALL BUDGET PERCENT INCREASE	8.00%										
2026 INCREASE IN PARCELS	21,167				2025 Rate				2025 Factored Rate for New Props = 2024 x 1.2		
2026 INCREASE IN PARCELS @ 2025 COST PER PARCEL x 1.2 (ROUNDED)	\$1,494,000		(see note below)		\$58.84				\$70.60		
PROJECTED RATE PER NEW PARCEL	\$70.60										
% OF OVERALL INCREASE ATTRIBUTED TO PARCEL GROWTH	59.51%										
OVERALL BUDGET INCREASE LESS INCREASE DUE TO PARCEL GROWTH	\$1,016,400										
% OF OVERALL BUDGET INCREASE NOT RELATED DIRECTLY TO PARCEL GROWTH	40.49%										
<b>CALCULATED BUDGET INCREASE/DECREASE IF PARCEL COUNT REMAINED THE SAME YEAR-OVER-YEAR</b>	<b>3.24%</b>										
Note: To recognize the initial cost associated with adding new properties to the appraisal roll, a factor is being applied to the prior year cost per parcel, when calculating the effects of growth on the total budget. This calculation acknowledges the additional expense for adding new property records and processing first time exemptions, ag-filings, rendition filings, ARB hearings, one to several field inspections, and general operating costs.											

# COLLIN CENTRAL APPRAISAL DISTRICT

## 2026

ESTIMATED PERCENT OF BUDGET (BASED ON 2025 CERTIFIED ESTIMATE OF VALUE AND 2024 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2025 BUDGET	EST % OF 2026 BUDGET	2025 AMOUNT PAID	2026 EST. AMOUNT DUE
ALLEN CITY	2.18197%	1.95593%	\$604,191	\$545,714
ALLEN ISD	5.90662%	5.90448%	\$1,635,549	\$1,647,379
ANNA CITY	0.47632%	0.45116%	\$131,893	\$125,875
ANNA ISD	1.16104%	1.23699%	\$321,494	\$345,126
BLAND ISD	0.00580%	0.00701%	\$1,606	\$1,956
BLUE MEADOW MUD #1	0.00000%	0.00000%	\$0	\$0
BLUE MEADOW MUD #2	0.00000%	0.00000%	\$0	\$0
BLUE MEADOW MUD #3	0.00000%	0.00607%	\$0	\$1,695
BLUE RIDGE CITY	0.01265%	0.01254%	\$3,502	\$3,500
BLUE RIDGE ISD	0.15195%	0.16513%	\$42,076	\$46,071
CARROLLTON CITY	0.02575%	0.02135%	\$7,131	\$5,956
CELINA CITY	1.03391%	1.26322%	\$286,292	\$352,445
CELINA ISD	1.46619%	1.88394%	\$405,990	\$525,629
CELINA MMD #2	0.00000%	0%	\$0	\$0
COLLIN COLLEGE DISTRICT	4.43819%	4.38168%	\$1,228,940	\$1,222,510
COLLIN COUNTY	8.90619%	9.05153%	\$2,466,132	\$2,525,423
COLLIN COUNTY MUD #1	0.40928%	0.38321%	\$113,329	\$106,917
COLLIN COUNTY MUD #2	0.17851%	0.19400%	\$49,430	\$54,127
COLLIN COUNTY MUD #4	0.02176%	0.04148%	\$6,024	\$11,574
COLLIN COUNTY MUD #5	0.00338%	0.00873%	\$936	\$2,436
COLLIN COUNTY MUD #10	0.00000%	0.00800%	\$0	\$2,231
COLLIN COUNTY MUD #12	0.00000%	0.00042%	\$0	\$118
COLLIN COUNTY MUD CR412	0.01483%	0.02394%	\$4,106	\$6,679
COLLIN COUNTY WCID#3	0.22309%	0.20868%	\$61,774	\$58,222
COMMUNITY ISD	0.82409%	0.91654%	\$228,191	\$255,718
DALLAS CITY	1.35746%	1.21004%	\$375,883	\$337,606

**NOTE:** THE 2026 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2025 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 17, 2025 AND THE 2024 ACTUAL TAX RATE.**

# COLLIN CENTRAL APPRAISAL DISTRICT

2026

ESTIMATED PERCENT OF BUDGET (BASED ON 2025 CERTIFIED ESTIMATE OF VALUE AND 2024 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2025 BUDGET	EST % OF 2026 BUDGET	2025 AMOUNT PAID	2026 EST. AMOUNT DUE
DOUBLE R MUD # 2A	0.00000%	0.00000%	\$0	\$0
EAST COLLIN COUNTY MUD#1	0.00000%	0.00000%	\$0	\$0
EAST FORK #1A	0.01927%	0.01607%	\$5,336	\$4,483
ELEVON MUD #1A	0.03590%	0.04210%	\$9,941	\$11,747
FAIRVIEW CITY	0.25095%	0.22861%	\$69,489	\$63,783
FARMERSVILLE CITY	0.08327%	0.08116%	\$23,058	\$22,643
FARMERSVILLE ISD	0.38562%	0.41042%	\$106,779	\$114,510
FRISCO CITY	3.41392%	3.31946%	\$945,318	\$926,147
FRISCO ISD	11.98971%	11.29203%	\$3,319,964	\$3,150,532
GARLAND CITY	0.00681%	0.00601%	\$1,885	\$1,676
JOSEPHINE CITY	0.03399%	0.03497%	\$9,412	\$9,757
LAKEHAVEN MUD	0.02440%	0.05608%	\$6,757	\$15,647
LAVON CITY	0.11679%	0.13205%	\$32,339	\$36,842
LC MUD #1	0.00401%	0.00638%	\$1,111	\$1,779
LEONARD ISD	0.00953%	0.01046%	\$2,640	\$2,919
LOVEJOY ISD	1.22936%	1.42206%	\$340,411	\$396,761
LOWRY CROSSING CITY	0.01025%	0.01227%	\$2,837	\$3,423
LUCAS CITY	0.14204%	0.15063%	\$39,330	\$42,027
MAGNOLIA POINTE MUD#1	0.10103%	0.09293%	\$27,975	\$25,929
MCKINNEY CITY	4.14843%	3.79891%	\$1,148,704	\$1,059,915
MCKINNEY ISD	7.31342%	7.75555%	\$2,025,093	\$2,163,837
MCKINNEY MUD#1	0.24070%	0.21196%	\$66,650	\$59,138
MCKINNEY MUD#2	0.10873%	0.13154%	\$30,108	\$36,700
MCKINNEY MUD#2A	0.00000%	0.00000%	\$0	\$0
MELISSA CITY	0.44706%	0.45026%	\$123,790	\$125,626
MELISSA ISD	1.36890%	1.40937%	\$379,049	\$393,222

NOTE: THE 2026 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2025 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 17, 2025 AND THE 2024 ACTUAL TAX RATE.**

# COLLIN CENTRAL APPRAISAL DISTRICT

2026

ESTIMATED PERCENT OF BUDGET (BASED ON 2025 CERTIFIED ESTIMATE OF VALUE AND 2024 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2025 BUDGET	EST % OF 2026 BUDGET	2025 AMOUNT PAID	2026 EST. AMOUNT DUE
MURPHY CITY	0.32870%	0.28581%	\$91,018	\$79,743
NEVADA CITY	0.01184%	0.01052%	\$3,278	\$2,935
NEW HOPE TOWN	0.00455%	0.00385%	\$1,261	\$1,073
NORTH COLLIN COUNTY MUD #1	0.00000%	0.00000%	\$0	\$0
NORTH PARKWAY MMD#1	0.00788%	0.03855%	\$2,182	\$10,755
PARKER CITY	0.14768%	0.13326%	\$40,894	\$37,181
PLANO CITY	5.90904%	5.95160%	\$1,636,218	\$1,660,525
PLANO ISD	18.61734%	18.51790%	\$5,155,159	\$5,166,587
PRINCETON CITY	0.42531%	0.44834%	\$117,769	\$125,089
PRINCETON ISD	1.48771%	1.60465%	\$411,948	\$447,705
PROSPER TOWN	0.92109%	0.97116%	\$255,050	\$270,959
PROSPER ISD	5.60200%	5.68102%	\$1,551,199	\$1,585,032
RAINTREE MUD#1	0.00001%	0.00328%	\$3	\$916
RICHARDSON CITY	1.54110%	1.20176%	\$426,733	\$335,297
RIVERFIELD MUD #1	0.00030%	0.00192%	\$83	\$536
ROCKWALL ISD	0.00024%	0.00029%	\$66	\$81
ROYSE CITY	0.05757%	0.06051%	\$15,940	\$16,884
ROYSE CITY ISD	0.11263%	0.11522%	\$31,188	\$32,148
SACHSE CITY	0.26199%	0.25847%	\$72,545	\$72,113
SEIS LAGOS W.D.	0.01873%	0.01676%	\$5,185	\$4,676
SERENADE MUD WSM	0.00000%	0.00000%	\$0	\$0
ST. PAUL TOWN	0.01086%	0.00987%	\$3,006	\$2,755
TRAILS OF BLUE RIDGE	0.00239%	0.00219%	\$662	\$610
TRENTON ISD	0.00843%	0.00840%	\$2,333	\$2,343
UPTOWN MUD #1	0.01131%	0.02212%	\$3,131	\$192
VAN ALSTYNE CITY	0.00001%	0.00000%	\$3	\$1

NOTE: THE 2026 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2025 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 17, 2025 AND THE 2024 ACTUAL TAX RATE.**

# COLLIN CENTRAL APPRAISAL DISTRICT

2026

ESTIMATED PERCENT OF BUDGET (BASED ON 2025 CERTIFIED ESTIMATE OF VALUE AND 2024 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2025 BUDGET	EST % OF 2026 BUDGET	2025 AMOUNT PAID	2026 EST. AMOUNT DUE
VAN ALSTYNE ISD	0.04094%	0.05401%	\$11,336	\$15,070
VAN ALSTYNE MUD#2	0.00386%	0.01796%	\$1,068	\$5,010
VAN ALSTYNE MUD#3	0.00590%	0.01680%	\$1,633	\$4,687
WESTON CITY	0.01973%	0.02155%	\$5,464	\$6,013
WHITEWRIGHT ISD	0.00287%	0.00281%	\$796	\$783
WYLIE CITY	1.04286%	1.02618%	\$288,770	\$286,309
WYLIE ISD	3.11207%	3.10591%	\$861,734	\$866,564
	100.00%	100.00%	\$27,690,100	\$27,900,500

**NOTE:** THE 2026 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2025 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 17, 2025 AND THE 2024 ACTUAL TAX RATE.**

# **COLLIN CENTRAL APPRAISAL DISTRICT** **2024 GROUP INSURANCE SUMMARY CALCULATIONS**

2023 CALCULATED INSURANCE COST:			2024 PROJECTED COST AT RENEWAL:			2024 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$815.95	\$9,791.40	14.00%	\$930.18	\$11,162.20	3.00%	\$840.43	\$10,085.14
Dental (BCBS)	\$46.24	\$554.88	5.00%	\$48.55	\$582.62	0.00%	\$46.24	\$554.88
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$11.37	\$136.44	0.00%	\$11.37	\$136.44	0.00%	\$11.37	\$136.44
First Stop Health, Teledoc	\$7.45	\$89.40	0.00%	\$7.45	\$89.40	0.00%	\$7.45	\$89.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDSshield	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>
Subtotal	\$971.37	\$11,656.46		\$1,087.92	\$13,055.00		\$995.85	\$11,950.21
HSA/Medical Reimbursements	<u>\$304.16</u>	<u>\$3,650</u>		<u>\$345.83</u>	<u>\$4,150</u>		<u>\$345.83</u>	<u>\$4,150</u>
Grand Total (Per Employee)	\$1,275.53	\$15,306.38		\$1,433.75	\$17,204.96		\$1,341.68	\$16,100.17
Number of Employees Budgeted	158	158		165	165		165	165
Projected Grand Total Cost	\$201,534.06	\$2,418,408.72		\$236,568.26	\$2,838,819.11		\$221,377.29	\$2,656,527.44
Line-Item Budget (less Agent & Wellness)		<u>\$2,951,000.00</u>			<u>\$2,812,000.00</u>			<u>\$2,812,000.00</u>
Projected Line-Item Balance Y.E.		\$532,591.28	Projected Line-Item Balance Y.E.		<b>-\$26,819.11</b>	Projected Line-Item Balance Y.E.		\$155,472.56
Annual Budget Per Employee		\$18,677.22	Annual Budget Per Employee		\$17,042.42	Annual Budget Per Employee		\$17,042.42

Color Codes: Yellow = Current 2023 Projected Cost. Gray = 2024 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2024.

*\* The Texas Department of Insurance has approved the Unum request for a rate adjustment for employee purchased plans with inflation adjustments to benefits to be paid. The plan premium was changed on all clients that selected the inflation adjusted benefits at their initial enrollment. The employee can choose to avoid their premium increase by waiving the inflation adjustment to their benefit. The District's cost per employee will not change, since it is a fixed benefit, without inflation adjustment. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.*

**COLLIN CENTRAL APPRAISAL DISTRICT  
2025 GROUP INSURANCE SUMMARY CALCULATIONS**

2024 CALCULATED INSURANCE COST:			2025 PROJECTED COST AT RENEWAL:			2025 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$840.43	\$10,085.16	24.00%	\$1,042.13	\$12,505.60	9.95%	\$924.05	\$11,088.63
Dental (BCBS)	\$46.24	\$554.88	15.00%	\$53.18	\$638.11	10.00%	\$50.86	\$610.37
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$11.37	\$136.44	0.00%	\$11.37	\$136.44	0.00%	\$11.37	\$136.44
First Stop Health, Telemedicine	\$7.45	\$89.40	0.00%	\$7.45	\$89.40	0.00%	\$7.45	\$89.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDShield	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>
Subtotal	\$995.85	\$11,950.22		\$1,204.49	\$14,453.89		\$1,084.10	\$13,009.19
HSA/Medical Reimbursements	<u>\$345.83</u>	<u>\$4,150</u>		<u>\$358.33</u>	<u>\$4,300</u>		<u>\$358.33</u>	<u>\$4,300</u>
Grand Total (Per Employee)	\$1,341.68	\$16,100.18		\$1,562.82	\$18,753.85		\$1,442.43	\$17,309.15
Number of Employees Budgeted	165	165		171	171		171	171
Projected Grand Total Cost	\$221,377.53	\$2,656,530.41		\$267,242.43	\$3,206,909.15		\$246,655.33	\$2,959,863.92
Line-Item Budget		<u>\$2,877,000.00</u>			<u>\$2,978,000.00</u>			<u>\$2,978,000.00</u>
Projected Line-Item Balance Y.E.		\$220,469.59	Projected Line-Item Balance Y.E.		<b>-\$228,909.15</b>	Projected Line-Item Balance Y.E.		\$18,136.08
Annual Budget Per Employee		\$17,436.36	Annual Budget Per Employee		\$17,415.20	Annual Budget Per Employee		\$17,415.20

Color Codes: Yellow = Current 2024 Projected Cost. Gray = 2025 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2025.

*\* The Texas Department of Insurance has approved the Unum request for a rate adjustment for employee purchased plans with inflation adjustments to benefits to be paid. The plan premium was changed on all clients that selected the inflation adjusted benefits at their initial enrollment. The employee can choose to avoid their premium increase by waiving the inflation adjustment to their benefit. The District's cost per employee will not change, since it is a fixed benefit, without inflation adjustment. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.*

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**GROUP INSURANCE SEVEN YEAR AVERAGE INCREASE/DECREASE**

	2025 GROUP INSURANCE COST	2024 GROUP INSURANCE COST	2023 GROUP INSURANCE COST	2022 GROUP INSURANCE COST	2021 GROUP INSURANCE COST	2020 GROUP INSURANCE COST	2019 GROUP INSURANCE COST	7 YR AVG
	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	
Medical (BCBS)	9.95%	3.00%	-7.00%	34.00%	-10.00%	6.56%	0.00%	5.22%
Dental (BCBS)	10.00%	0.00%	5.00%	5.00%	5.00%	23.17%	0.00%	6.88%
Vision (SUPERIOR)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Long-term care (Unum)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31.00%	4.43%
First Stop Health, Teledoc	0.00%	0.00%	12.20%	0.00%	-3.53%	0.00%	-10.50%	-0.26%
*Life / Disability (BCBS)	0.00%	0.00%	0.00%	15.00%	9.80%	0.00%	42.00%	9.54%
IDShield	0.00%	0.00%	0.00%	0.00%	Start July 2021	N/A	N/A	0.00%





**Plan Assessment for Plan Year 2026**  
**Collin County Central Appraisal District – 457**  
**Participation Date – 11/1/1980**

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.

	2026 Plan
<b>Basic Plan Options</b>	
Employee Deposit Rate	7%
Employer Matching	250%
<b>Retirement Eligibility</b>	
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	30 years of service
<b>Optional Benefits</b>	
Partial Lump Sum	Yes
Group Term Life	None
<b>Retirement Plan Funding</b>	
Total Normal Cost Rate	17.61%
Employee Deposit Rate	-7.00%
Employer-Paid Normal Cost Rate	10.61%
UAAL / (OAAL) Rate	-0.11%
Required Rate	10.50%
Elected Rate	13.25%
<b>Contribution Rates</b>	
Retirement Plan Rate	13.25%
(greater of required and elected rate)	
Group Term Life Rate	N/A
<b>Valuation Results (Dec. 31, 2024)</b>	
Actuarial Accrued Liability	\$62,760,869
Actuarial Value of Assets	\$62,606,411
Unfunded / (Overfunded) AAL	\$154,458
Funded Ratio	99.8%

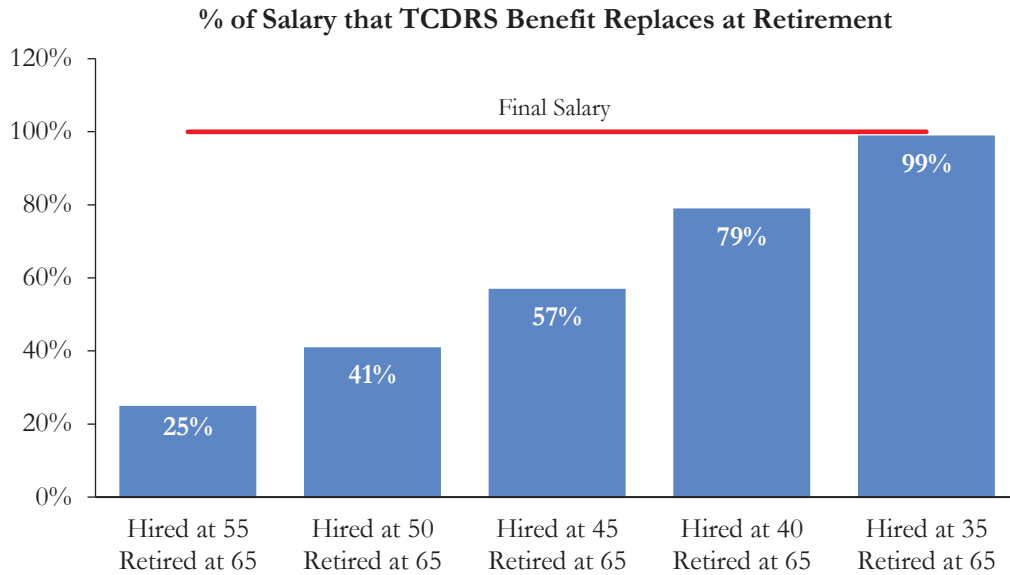
**Notes:**

Buyback adopted: 2000

Last COLA: 2023

## What You Are Providing

The TCDRS benefit is based on employee deposits, which earn 7% compound interest each year, and employer matching at retirement. The following chart shows the estimated TCDRS benefit as a percentage of final salary prior to retirement for a new hire:

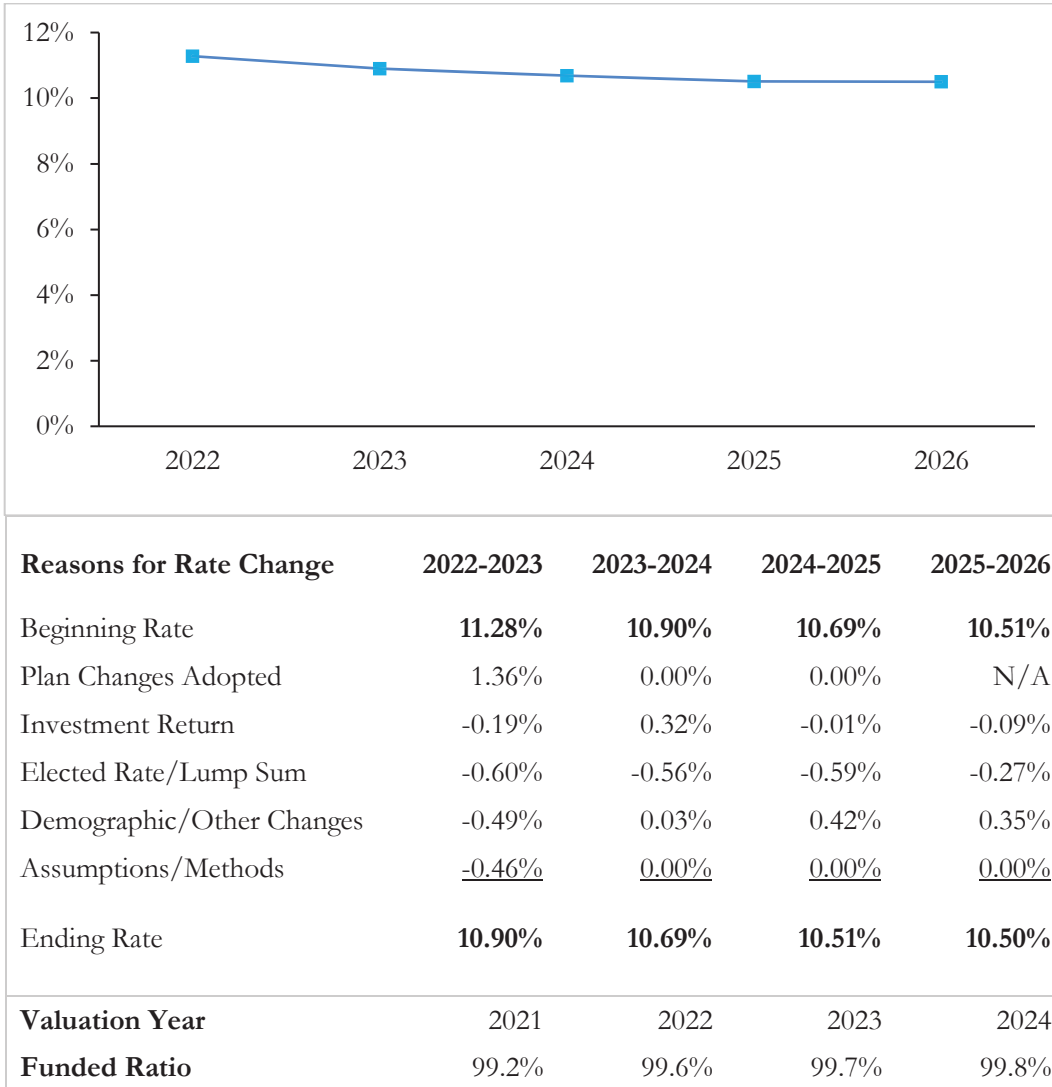


### Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through an employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at [TCDRS.org/Employer](https://www.tcdrs.org/Employer)).
- Based on Single Life benefit.

## Reasons for Rate Change

Below is a record of your required rate history for your retirement plan over the last five years.



Full details on the valuation calculations are included in the Dec. 31, 2024 Summary Valuation Report which will be available mid-May at [TCDRS.org/Employer](https://TCDRS.org/Employer).

## Next Steps

If you are interested in making plan changes, please contact your Employer Services Representative at 800-651-3848. Your benefit selections are due by Dec. 15, 2025.



# PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2026

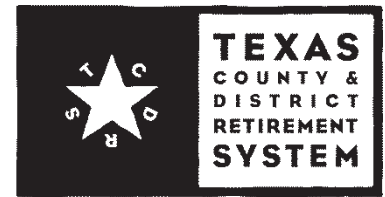
Collin County Central Appraisal District

ATTACHMENT 4

## CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	COLA 50% CPI	COLA 30% CPI	NO COLA
<b>Basic Plan Options</b>				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	150%	150%	150%	150%
<b>Retirement Eligibility</b>				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service	30 yrs of service	30 yrs of service
<b>Optional Benefits</b>				
Partial Lump-Sum Payment at Retirement	Yes	Yes	Yes	Yes
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	50% CPI	30% CPI	N/A
<b>Retirement Plan Funding</b>				
Normal Cost Rate	10.61%	10.61%	10.61%	10.61%
UAAL/(OAAL) Rate	-0.11%	1.21%	-0.10%	-0.38%
Required Rate	10.50%	11.82%	10.51%	10.23%
Elected Rate	13.25%	13.25%	13.25%	13.25%
Additional Employer Contribution	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00
<b>Total Contribution Rate</b>				
Retirement Plan Rate	13.25%	13.25%	13.25%	13.25%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.25%	13.25%	13.25%	13.25%
<b>Valuation Results</b>				
Actuarial Accrued Liability	\$62,760,869	\$64,521,873	\$63,149,961	\$62,760,869
Actuarial Value of Assets	\$62,606,411	\$62,978,504	\$62,978,504	\$62,978,504
Unfunded/(Overfunded) Actuarial Liability	\$154,458	\$1,543,369	\$171,457	(\$217,635)
Funded Ratio	99.8%	97.6%	99.7%	100.3%





April 14, 2025

Barton Oaks Plaza IV, Ste. 500  
 901 S. MoPac Expy.  
 Austin, TX 78746  
 (512) 328-8889  
 800-823-7782  
 Fax: (512) 328-8887  
[www.TCDRS.org](http://www.TCDRS.org)

Mr. Brian Swanson  
 Deputy Chief Appraiser – Operations & Compliance  
 Collin County Central Appraisal District  
 250 Eldorado Pkwy  
 McKinney, TX 75069

Dear Mr. Swanson,

Thank you for contacting Texas County & District Retirement System (TCDRS) to ask about the funded status of your retirement plan. We have reviewed the information in aggregate for reasonableness; however, it has not been audited and may be subject to correction.

We have shown below your plan's estimated funding status as of January 1, 2025 on both an ongoing and a plan termination basis. The results are based on the same participant and asset information used in the December 31, 2024 actuarial valuation. The results will change over time as plan experience occurs.

**Plan Funding Status as of January 1, 2025**

	<b><u>Plan Liabilities</u></b>	<b><u>Plan Assets</u></b>	<b><u>Unfunded Amount (Liabilities – Assets)</u></b>	<b><u>Funding Ratio (Assets / Liabilities)</u></b>
<b>Ongoing Basis</b>	\$ 62,760,869	\$ 62,606,411	\$ 154,458	99.8%
<b>Estimated Plan Termination Basis</b>	\$ 64,131,000	\$ 63,016,000	\$ 1,115,000	98.0%

Your plan funding status on a termination basis is different from that of an on-going plan in several ways. In a termination, asset gains and losses are recognized immediately. In contrast, an on-going plan recognizes gains and losses on a smoothed basis in order to keep rates more stable from year to year. In addition, in a termination it is assumed that there will be no additional contributions made to the plan. Finally, when a plan terminates, all members become immediately vested and entitled to receive employer matching and other employer provided benefit credits.

If your plan were to terminate, the district would be required to fully fund the plan on a termination basis. In the event the district could not fully fund the liabilities, there would be a one-time reduction in benefits. Surplus plan assets, if any, would be refunded to the district after termination.

We are providing you with this information pursuant to your request and to assist you in performing your official duties. This data should be used only for the purposes intended (as stated above). No third party

Mr. Brian Swanson

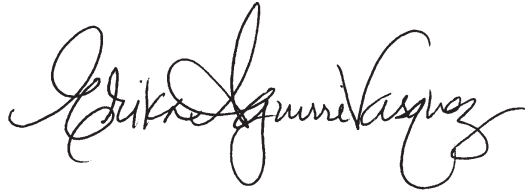
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April 14, 2025

should rely on this work product as this data is specific to the particular circumstances of Collin County Central Appraisal District. Third parties should not use this information to draw conclusions with respect to their own particular circumstances. Such third parties should engage TCDRS for information appropriate to their own specific needs.

Please contact us if you have any questions. We would be happy to assist you.

Sincerely,

A handwritten signature in black ink, reading "Erika Aguirre Vasquez". The signature is fluid and cursive, with the first name "Erika" being the most prominent.

Erika Aguirre Vasquez  
Employer Services Representative

**A.4.**  
**Adjourn 2026 BUDGET HEARING.**

**June 26, 2025**

## MINUTES

### BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, May 22, 2025

**MEETING LOCATION:** CENTRAL APPRAISAL DISTRICT OFFICE  
250 Eldorado Parkway, Dr. Leo Fitzgerald  
Board Room  
McKinney, Texas 75069

**MEMBERS PRESENT:** Brian Mantzey, Richard Grady, Veronica Yost,  
Sumbel Zeb, Andrew Cook, Scott Grigg, Jerry  
Tartaglino, Alvin Benton, Randal Shinn

**MEMBERS ABSENT:**

**APPROVAL OF MINUTES:**

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

### NATURE OF BUSINESS

#### A. CALL TO ORDER

Call to order 7:01 a.m.

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.

Discussion: Meeting was called to order by Chairman, Brian Mantzey, and he announced that the meeting had been posted in the time and manner required by law.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

2. Roll Call: Announcement by presiding officer whether a quorum is present.

Discussion: The Chairman announced that a quorum was present.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

3. Conduct 2026 Second Budget Workshop.

Discussion: The Board of Directors conducted the second 2026 Budget Workshop.

Motion: N/A

Yes 0, No 0, Abstained 0



Motion By: None

Second By: None

4. Adjourn 2026 Second Budget Workshop.

Discussion: The Board of Directors adjourned the second 2026 Budget Workshop.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

**B. AUDIENCE**

*Receive public comments. Five minute limit per speaker, unless extended by Board vote.*

Loren Nelson, Collin County Tax Assessor Office

**C. EXECUTIVE SESSION**

No executive session was needed for this meeting.

**D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION**

No Action taken regarding litigation, real property and/or personnel.

**E. CONSENT AGENDA**

*The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.*

Motion by Richard Grady to accept reports and approve action items contained in consent agenda. Seconded by Alvin Benton.

1. Approval of minutes from the April 24, 2025 regular meeting.

Discussion: Action taken: Board approved minutes from April 24, 2025, regular meeting.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

2. Review of April 2025 bills.

Discussion: Action taken: Board reviewed the April 2025 bills.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

3. Review of April 2025 financial reports.

Discussion: Action taken: Board reviewed and accepted the April 2025 financial reports.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

4. Review and sign checks for approved purchases requiring Board signature.

Discussion: Action taken: There were no checks at this meeting needing to be signed by Chairman, Brian Mantzey.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

5. Review report of April 2025 checks and electronic transfers greater than \$25,000.

Discussion: Action taken: Board reviewed and accepted the April 2025 report of checks and electronic transfers greater than \$25,000.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

#### **F. REGULAR AGENDA**

Call to order 7:38 a.m.

1. Discuss and vote on conducting a third 2026 budget workshop or scheduling a Public Hearing for the 2026 Proposed Budget on June 26, 2025.

Discussion: Motion made by Richard Grady to hold the Board's third budget workshop in conjunction with the June 26, 2025 regular board meeting. Alvin Benton seconded the motion. Motion carried.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

2. Discuss and vote on adopting changes to Policy #101.

Discussion: Brian Swanson, Deputy Chief - Business Operations & Compliance, presented the proposed changes to Board of Directors Policy #101 for adding agenda items. Motion made by Alvin Benton to table the discussion on adopting changes to Policy #101. Jerry Tartaglino seconded the motion.

Motion: Table

Yes 8, No 0, Abstained 0

Motion By: Alvin Benton

Second By: Jerry Tartaglino

3. Discuss and vote on authorizing Collin CAD to execute the two-year extension option with the bank depository.

Discussion: Sumbel Zeb made the motion authorizing Collin CAD to execute the two-year extension with the bank depository. Seconded by Veronica Yost. Motion carried.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Sumbel Zeb

Second By: Veronica Yost

4. Discuss and vote on changing the Board of Directors meeting time.

Discussion: Following discussion, a motion was made by Randal Shinn to approve changing the Board of Directors meeting time from 7 a.m. to 6 p.m. The motion was seconded by Scott Grigg. Board of Directors vote decision as follows: Chairman Mantzey - No, Secretary Grady - No, Member Benton - No, Member Cook - Yes, Member Grigg - Yes, Member Shinn - Yes, Member Tartaglino - Yes, Member Yost - No and Member Zeb - Yes. Motion carried.

Motion: Carried

Yes 5, No 4, Abstained 0

Motion By: Randal Shinn

Second By: Scott Grigg

## **G. REPORTS**

1. Taxpayer Liaison Officer Report

Discussion: Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report. There were 4 new complaints from taxpayers. There were 127 Customer Service Surveys received in April. Out of 635 possible boxes, 618 were checked excellent, 11 were satisfactory, 0 unsatisfactory and 6 not marked.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

2. Taxpayer Liaison Officer TDLR Status Report

Discussion: Mr. Nickell also presented the Monthly TDLR Status Report. There were no new complaints filed in April to be brought before the Board. There has been no response from the new owner who filed a TDLR complaint for disaster relief following Mr. Swanson's reply with evidence on 3/19/2025.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

3. 2025 Protest filed and Appraisal Review Board (ARB) Report

Discussion: Mr. Swanson presented the 2025 Protest filed and ARB Report on behalf of Stephanie Cave-Bernal, Deputy Chief - ARB, Customer Service & Research.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

4. Retirement System Management report, as required by Policy #1007

Discussion: Per reporting requirements of Policy 1007, Mr. Swanson presented the Retirement System Management report.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

5. Report on Sick Pay for employees.

Discussion: Mr. Swanson also presented the Board with the report on sick pay for employees

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

**H. CHIEF APPRAISER'S REPORT**

1. 2025 Publishing and Printing Requirements

Discussion: Mr. Wright informed the Board of the 2025 publishing and printing requirements for the Collin Central Appraisal District - 2025 Property Protest and Appeal Procedures.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

**I. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.  
Thursday, June 26, 2025, 6:00 p.m.

**J. ADJOURNMENT**

1. Decision to Adjourn

Discussion: Chairman, Brian Mantzey, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 9:04 a.m.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

[MIN\_FOOT]



**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
May 2025

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>	<b>Vendor description</b>
ACH	05/15/2025	TCDRS	-186,535.31	EMPLOYEE BENEFITS
ACH	05/09/2025	ADP INC	-4,359.20	PAYROLL, TAXES, OR FEES
ACH	05/02/2025	OPTUM BANK	-1,974.99	PAYROLL, TAXES, OR FEES
ACH	05/20/2025	PITNEY BOWES RESERVE ACCOUNT	-20,000.00	PRINTING AND/OR POSTAGE & DELIVERY
ACH-P	05/08/2025	NCR PAYMENT SOLUTION, FL LLC	-50.00	CREDIT CARD MERCHANT OR BANK FEES
ACH-P	05/08/2025	CINTAS SANI CLEAN #163	-2,649.27	FACILITIES MAINTENANCE, REPAIRS, REMODEL
ACH-P	05/08/2025	CINTAS FIRST AID	-480.00	SUPPLIES OR MISC G&A SERVICES
ACH-P	05/09/2025	SAM'S CLUB	-355.16	SUPPLIES OR MISC G&A SERVICES
ACH-P	05/09/2025	HOME DEPOT	-317.91	FACILITIES MAINTENANCE, REPAIRS, REMODEL
ACH-P	05/09/2025	AT&T - MAIN LOCAL	-352.76	UTILITIES
ACH-P	05/09/2025	AT&T - MAIN LOCAL	-265.22	UTILITIES
ACH-P	05/22/2025	UNUM LIFE INSURANCE CO OF AMERICA	-1,125.90	EMPLOYEE BENEFITS
ACH-P	05/22/2025	AT&T - FIBER	-52.38	UTILITIES
ACH-P	05/22/2025	AT&T - FIBER	-1,600.86	UTILITIES
ACH-P	05/22/2025	AT&T - MOBILITY	-5,165.75	UTILITIES
ADJ	05/12/2025	TEXAS CAPITAL BANK	-115.72	CREDIT CARD MERCHANT OR BANK FEES
6746	05/08/2025	BRENNAN, KEVIN	-83.30	EMPLOYEE REIMBURSEMENT
6747	05/08/2025	COLORIT GRAPHICS SERVICES	-113.38	PRINTING AND/OR POSTAGE & DELIVERY
6748	05/08/2025	DEX IMAGING	-4,327.41	EQUIPMENT LEASE OR MAINTENANCE
6749	05/08/2025	DSS	-399.00	UTILITIES
6750	05/08/2025	GREAT AMERICA FINANCIAL SERVICES	-1,963.00	EQUIPMENT LEASE OR MAINTENANCE
6751	05/08/2025	INSURICA EXPRESS	-100.00	NOTARY PUBLIC
6752	05/08/2025	JOPLIN'S	-10,834.20	FACILITIES MAINTENANCE, REPAIRS, REMODEL
6753	05/08/2025	SHI GOVERNMENT SOLUTIONS	-185.40	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
6754	05/08/2025	TEXAS SECRETARY OF STATE	-21.00	NOTARY PUBLIC
6755	05/08/2025	TEXAS SECRETARY OF STATE	-21.00	NOTARY PUBLIC
6756	05/08/2025	UNUM LIFE INSURANCE CO OF AMERICA	-1,144.80	EMPLOYEE BENEFITS
6757	05/13/2025	COLORIT GRAPHICS SERVICES	-53.38	PRINTING AND/OR POSTAGE & DELIVERY
6758	05/13/2025	COSTAR REALTY INFORMATION INC	-6,735.87	PUBLICATIONS AND/OR RESEARCH
6759	05/13/2025	GRIFFITH JR, BOBBY	-450.00	ARBITRATOR
6760	05/13/2025	PROSTAR SERVICES, INC	-33.59	SUPPLIES OR MISC G&A SERVICES
6761	05/13/2025	SERVICE FIRST	-210.00	EQUIPMENT LEASE OR MAINTENANCE
6762	05/15/2025	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,071.00	EMPLOYEE BENEFITS
6763	05/15/2025	HAVEN TECHNOLOGY CORP	-1,467.12	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
6764	05/15/2025	IN BLOOM	-88.00	SUPPLIES OR MISC G&A SERVICES
6765	05/15/2025	JOPLIN'S	-5,728.28	FACILITIES MAINTENANCE, REPAIRS, REMODEL
6766	05/15/2025	LEGAL SHIELD / ID SHIELD	-1,702.20	EMPLOYEE BENEFITS
6767	05/15/2025	PROSTAR SERVICES, INC	-3,682.56	SUPPLIES OR MISC G&A SERVICES
6768	05/20/2025	AIRPAC, INC	-100.50	PUBLICATIONS AND/OR RESEARCH
6769	05/20/2025	FIRST STOP HEALTH	-1,435.20	EMPLOYEE BENEFITS
6770	05/20/2025	IN BLOOM	-101.00	SUPPLIES OR MISC G&A SERVICES
6771	05/20/2025	SUPERIOR VISION OF TEXAS	-1,720.91	EMPLOYEE BENEFITS
6772	05/22/2025	AFLAC	-6,760.47	EMPLOYEE BENEFITS
6773	05/22/2025	CDW-G	-304.57	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
6774	05/22/2025	CINTAS FIRST AID	-87.09	SUPPLIES OR MISC G&A SERVICES
6775	05/22/2025	GILLILAND, WENDY	-51.62	EMPLOYEE REIMBURSEMENT
6776	05/22/2025	SHELL ENERGY SOLUTIONS	-6,152.02	UTILITIES
6777	05/28/2025	QUALITY PERSONNEL SERVICE	-51,548.71	EMPLOYMENT AGENCY (SEASONAL TEMPS)
6778	05/29/2025	BLUECROSS BLUESHIELD OF TEXAS	-159,003.29	EMPLOYEE BENEFITS
6779	05/29/2025	CITY OF MCKINNEY	-1,556.05	UTILITIES
6780	05/29/2025	FRONTIER WASTE - MCKINNEY	-498.47	UTILITIES
6781	05/29/2025	SPECTRUM ENTERPRISE	-1,356.12	UTILITIES
6782	05/29/2025	STAPLES BUSINESS CREDIT	-5,259.79	SUPPLIES OR MISC G&A SERVICES
6783	05/29/2025	VARIVERGE LLC	0.00	PRINTING AND/OR POSTAGE & DELIVERY
6784	05/29/2025	DLT SOLUTIONS LLC	-1,130.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
6785	05/29/2025	IRS	-16.27	SUPPLIES OR MISC G&A SERVICES
6786	05/29/2025	CARD SERVICE CENTER	-9,519.62	SUPPLIES OR MISC G&A SERVICES
6787	05/31/2025	BRENNAN, KEVIN	-102.90	EMPLOYEE REIMBURSEMENT
6788	05/31/2025	CINTAS FIRST AID	-240.00	SUPPLIES OR MISC G&A SERVICES
6789	05/31/2025	JOPLIN'S	-1,491.50	FACILITIES MAINTENANCE, REPAIRS, REMODEL
6790	05/31/2025	PERDUE, BRANDON, FIELDER, COLLINS	-250.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
6791	05/31/2025	PLANO OFFICE SUPPLY	-2,751.13	SUPPLIES OR MISC G&A SERVICES

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**May 2025**

6792	05/31/2025	TOTAL BEVERAGE SYSTEMS	0.00	SUPPLIES OR MISC G&A SERVICES
6793	05/31/2025	ZOHO CORP	-1,434.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
888540	05/06/2025	BUNDICK, FRANK	-437.50	DEPUTY SHERIFF
888541	05/06/2025	DECK, RANDALL	-962.50	DEPUTY SHERIFF
888542	05/06/2025	JEFFCOAT, JARROD	-437.50	DEPUTY SHERIFF
888543	05/06/2025	NEVAREZ, ALEJANDRO	-437.50	DEPUTY SHERIFF
888544	05/06/2025	RICHARDSON, LISA	-437.50	DEPUTY SHERIFF
888545	05/06/2025	SARTOR, LIAM D.	-887.50	DEPUTY SHERIFF
888546	05/06/2025	VALDEZ, CHRISTIAN	-550.00	DEPUTY SHERIFF
888547	05/06/2025	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
888548	05/06/2025	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
888549	05/06/2025	HAYNES LANDSCAPE & MAINTENANCE	-159.10	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888550	05/06/2025	MURLEY PLUMBING	-274.34	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888551	05/06/2025	NICKELL, CHRISTOPHER	-2,784.00	TLO
888552	05/06/2025	QUALITY PERSONNEL SERVICE	-28,167.90	EMPLOYMENT AGENCY (SEASONAL TEMPS)
888553	05/06/2025	SAUNDERS & WALSH, PLLC	-164,772.70	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
888554	05/06/2025	UBISTOR, INC.	-4,942.40	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
888555	05/06/2025	VAIL & PARK, P.C.	-1,250.00	PROFESSIONAL SERVICES (CPA)
888556	05/06/2025	VALLEY VIEW CONSULTING, LLC	-5,094.44	PROFESSIONAL SERVICES (INVESTMENT ADVISORS)
888557	05/09/2025	MICHAEL'S KEYS, INC.	-156.96	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888558	05/13/2025	BUNDICK, FRANK	-450.00	DEPUTY SHERIFF
888559	05/13/2025	DAVIS, MARISA	-562.50	DEPUTY SHERIFF
888560	05/13/2025	DECK, RANDALL	-1,012.50	DEPUTY SHERIFF
888561	05/13/2025	HENRY, JAMES	-450.00	DEPUTY SHERIFF
888562	05/13/2025	JEFFCOAT, JARROD	-387.50	DEPUTY SHERIFF
888563	05/13/2025	PENSON, OLIVIA K	-887.50	DEPUTY SHERIFF
888564	05/13/2025	ZEGADLO, MARC	-875.00	DEPUTY SHERIFF
888565	05/13/2025	LAWSON, DEBRA	-450.00	ARBITRATOR
888566	05/13/2025	RAO, SHASHANK	-450.00	ARBITRATOR
888567	05/13/2025	RAO, SHASHANK	-450.00	ARBITRATOR
888568	05/13/2025	CUSHMAN & WAKEFIELD	-285.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
888569	05/13/2025	HAYNES LANDSCAPE & MAINTENANCE	-1,379.92	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888570	05/13/2025	MC PURE CLEANING, LLC	-8,400.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888571	05/13/2025	RING CENTRAL, INC.	-3,871.05	UTILITIES
888572	05/13/2025	VALBRIDGE PROPERTY ADVISORS	-6,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
888573	05/13/2025	WEX HEALTH INC	-167.75	EMPLOYEE BENEFITS
888574	05/13/2025	MASSEY SERVICE, INC	-336.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888575	05/13/2025	QUALITY PERSONNEL SERVICE	-30,615.08	EMPLOYMENT AGENCY (SEASONAL TEMPS)
888576	05/20/2025	BORTON, BRIAN K	-450.00	DEPUTY SHERIFF
888577	05/20/2025	DECK, RANDALL	-612.50	DEPUTY SHERIFF
888578	05/20/2025	NEVAREZ, ALEJANDRO	-1,325.00	DEPUTY SHERIFF
888579	05/20/2025	POLK, MATTHEW	-450.00	DEPUTY SHERIFF
888580	05/20/2025	SALAH, ANTON	-450.00	DEPUTY SHERIFF
888581	05/20/2025	VALDEZ, CHRISTIAN	-612.50	DEPUTY SHERIFF
888582	05/20/2025	WARNELL, GABRIEL	-462.50	DEPUTY SHERIFF
888583	05/20/2025	HARRIS GOVERN	-58,300.25	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
888584	05/20/2025	HARRIS GOVERN	-932.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
888585	05/20/2025	INTEX ELECTRICAL CONTRACTORS, INC	-972.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888586	05/20/2025	PARAGON ROOFING INC	-960.76	FACILITIES MAINTENANCE, REPAIRS, REMODEL
888587	05/20/2025	QUALITY PERSONNEL SERVICE	-44,969.12	EMPLOYMENT AGENCY (SEASONAL TEMPS)
888588	05/20/2025	SWINGLE COLLINS & ASSOCIATES	-3,250.00	EMPLOYEE BENEFITS
888589	05/20/2025	VAIL & PARK, P.C.	-1,250.00	PROFESSIONAL SERVICES (CPA)
888591	05/20/2025	CUSHMAN & WAKEFIELD	0.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
888592	05/28/2025	ARMSTRONG, WILLIAM	-412.50	DEPUTY SHERIFF
888593	05/28/2025	DECK, RANDALL	-450.00	DEPUTY SHERIFF
888594	05/28/2025	NEVAREZ, ALEJANDRO	-425.00	DEPUTY SHERIFF
888595	05/28/2025	SALAH, ANTON	-537.50	DEPUTY SHERIFF
888596	05/28/2025	SARTOR, LIAM D.	-837.50	DEPUTY SHERIFF
			<b><u>-930,126.92</u></b>	

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

*For the One and Five Months Ended May 31, 2025*

Collin Central Appraisal District

Compiled Financial Statements

For the One and Five Months Ended May 31, 2025

**Contents**

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Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund .....	3



## Board of Directors

Collin Central Appraisal District  
250 Eldorado Parkway  
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the “District”) as of May 31, 2025 and for the one and five months ended May 31, 2025, which collectively comprise the District’s basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user’s conclusions about the District’s financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

*Vail + Park, P.C.*

Frisco, Texas

June 11, 2025

COLLIN CENTRAL APPRAISAL DISTRICT  
Statement of Net Position - Proprietary Fund  
May 31, 2025

**Assets**

Current Assets:

Cash & Cash Equivalents	\$ 16,179,823
Certificates of Deposit	18,593,253
Other Receivable	1,842
Prepaid Items	409,031
Total Current Assets	<u>35,183,949</u>

Noncurrent Assets:

Land	1,387,232
Building	8,799,372
Computer Equipment	992,278
Furniture & Equipment	538,420
Software	797,859
Right-to-Use Assets	201,660
SBITA Assets	626,457
Less Accumulated Depreciation and Amortization	(5,405,674)
Net Pension Asset	<u>4,485,314</u>
Total Noncurrent Assets	<u>12,422,918</u>

Total Assets	<u>47,606,867</u>
--------------	-------------------

**Deferred Outflows of Resources**

Deferred Outflow Related to TCDRS	<u>3,599,827</u>
Total Deferred Outflows of Resources	<u>3,599,827</u>

**Liabilities**

Current Liabilities:

Accounts Payable	276,991
Accrued Liability	150,000
Accrued Wages Payable	365,515
Unearned Revenue - Entities	5,082,014
Compensated Absences Payable, Current	176,801
Operating Lease Liabilities, Current	45,981
SBITA Liabilities, Current	177,325
Total Current Liabilities	<u>6,274,627</u>

**Noncurrent Liabilities:**

Operating Lease Liabilities, Net of Current Portion	82,239
SBITA Liabilities, Net of Current Portion	244,395
Compensated Absences Payable, Net of Current Portion	530,403
Total Noncurrent Liabilities	<u>857,037</u>

Total Liabilities	<u>7,131,664</u>
-------------------	------------------

**Deferred Inflow of Resources**

Deferred Inflow Related to TCDRS	<u>286,783</u>
Total Deferred Inflows of Resources	<u>286,783</u>

**Net Position**

Net Investment in Capital Assets	7,387,664
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	7,000,583
Total Net Position	<u>\$ 43,788,247</u>

COLLIN CENTRAL APPRAISAL DISTRICT  
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund  
For the One and Five Months Ended May 31, 2025

	One Month Ended May 31, 2025	Five Months Ended May 31, 2025	Budget Fiscal Year 2025	Percentage of Budget	Remaining Budget
<b>Operating Revenues</b>					
Local Support	\$ 2,307,040	\$ 11,537,540	\$ 27,690,100	41.67%	\$ 16,152,560
Business Personal Property					
Rendition Penalty Revenue	62,532	62,532	-		(62,532)
Miscellaneous Revenue	493	2,341	-		(2,341)
<b>Total Revenues</b>	<b>2,370,065</b>	<b>11,602,413</b>	<b>27,690,100</b>	<b>41.90%</b>	<b>16,087,687</b>
<b>Operating Expenses</b>					
Salaries - Full Time	1,376,822	5,105,084	14,608,200	34.95%	9,503,116
Salaries - Part Time and Temp	104,684	148,220	600,000	24.70%	451,780
Overtime	27,784	41,514	140,000	29.65%	98,486
Payroll Taxes	21,665	79,085	214,800	36.82%	135,715
Auto Allowance	94,222	349,789	887,800	39.40%	538,011
Workman's Compensation	3,591	22,472	70,000	32.10%	47,528
Group Insurance	209,138	1,073,289	2,978,000	36.04%	1,904,711
Employee Retirement	183,853	674,143	2,032,900	33.16%	1,358,757
Unemployment Compensation	1,730	1,730	50,000	3.46%	48,270
Aerial Photography	-	-	445,000	0.00%	445,000
Appraisal Review Board	103,814	122,730	1,000,000	12.27%	877,270
Audit & Accounting	2,500	31,369	42,500	73.81%	11,131
Board of Directors Meeting	-	-	7,500	0.00%	7,500
Building Maintenance & Repairs	32,454	157,099	760,000	20.67%	602,901
Computer Maintenance	29,426	155,262	375,000	41.40%	219,738
Contract Services	6,902	39,537	150,000	26.36%	110,463
Equipment Repair & Maintenance	539	11,972	52,000	23.02%	40,028
General Insurance	5,164	25,864	80,000	32.33%	54,136
Legal Notices & Advertising	2,520	2,520	37,000	6.81%	34,480
Legal Services	172,658	1,064,986	2,500,000	42.60%	1,435,014
Postage	20,049	282,020	520,000	54.23%	237,980
Professional Services	58,496	102,410	500,000	20.48%	397,590
Registration & Dues	210	6,483	45,000	14.41%	38,517
Rent-Equipment	2,203	11,015	115,000	9.58%	103,985
Security	15,800	52,400	165,000	31.76%	112,600
Supplies & Materials	31,248	183,822	570,000	32.25%	386,178
Telephone, Internet, Data Cloud	12,664	70,654	300,000	23.55%	229,346
Travel & Education	3,224	25,518	125,000	20.41%	99,482
Utilities	8,590	48,130	141,900	33.92%	93,770
Equipment & Software - Non-Capital	46,368	269,511	1,195,000	22.55%	925,489
Depreciation and Amortization	21,681	108,403	-		(108,403)
Contingency	-	-	282,500	0.00%	282,500
Buy Down of Pension	-	-	400,000	0.00%	400,000
<b>Total Operating Expenses</b>	<b>2,599,999</b>	<b>10,267,031</b>	<b>31,390,100</b>	<b>32.71%</b>	<b>21,123,069</b>
<b>Operating Income (Loss)</b>	<b>(229,934)</b>	<b>1,335,382</b>	<b>(3,700,000)</b>	<b>-36.09%</b>	<b>(5,035,382)</b>
<b>Nonoperating Income (Expenses)</b>					
Interest Income	104,289	605,507	-		(605,507)
<b>Total Nonoperating Revenues &amp; Expenses</b>	<b>104,289</b>	<b>605,507</b>	<b>-</b>		<b>(605,507)</b>
<b>Change in Net Position</b>	<b>(125,645)</b>	<b>1,940,889</b>	<b>\$ (3,700,000)</b>	<b>-52.46%</b>	<b>\$ (5,640,889)</b>
Net Position, Beginning of Period	43,913,892	41,847,358			
<b>Net Position, End of Period</b>	<b>\$ 43,788,247</b>	<b>\$ 43,788,247</b>			

See Independent Accountants' Compilation Report.



# Collin Central Appraisal District

Date: 06/19/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
------	-------------	-----------

As of this date, there are no budgeted expenditures that require the signature of a Board Officer.



# Collin Central Appraisal District

Date: 06/19/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is written over the "From:" line.

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser

For: May 2025 (page 1 of 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	05/02/25	ADP (payroll and taxes)	\$519,090.52
ACH	05/06/25	Quality Personnel Service (employment agency / seasonal temps)	\$28,167.90
ACH	05/06/25	Saunders & Walsh (litigation)	\$164,772.70
ACH	05/13/25	Quality Personnel Service (employment agency / seasonal temps)	\$30,615.08
ACH	05/15/25	TCDRS (employee benefits)	\$186,535.31
ACH	05/16/25	ACP (payroll and taxes)	\$447,516.25
ACH	05/20/25	Harris Govern (PACS software quarterly maintenance fee)	\$58,300.25
ACH	05/20/25	Quality Personnel Service (employment agency / seasonal temps)	\$44,969.12
ACH	05/28/25	Quality Personnel Service (employment agency / seasonal temps)	\$51,548.71
ACH	CK 6778	Blue Cross and Blue Shield (employee benefits)	\$159,003.29



# Collin Central Appraisal District

Date: 06/19/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser

For: May 2025 (page 2 of 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	05/30/25	ADP (payroll and taxes)	\$454,672.46

**F.1.**

**Discuss final Draft of the 2026 budget from the  
Public Hearing and vote on approval of the  
2026 budget.**

**June 26, 2025**

# The Dallas Morning News

## AFFIDAVIT OF PUBLICATION

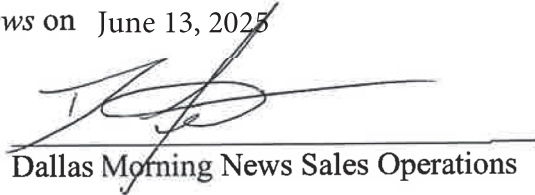
STATE OF TEXAS

COUNTY OF DALLAS

Before me, a Notary Public in and for Dallas County, this day personally appeared David Ferster, Advertising Representative for *THE DALLAS MORNING NEWS* being duly sworn by oath, states the attached advertisement of: **Ad# 13592**

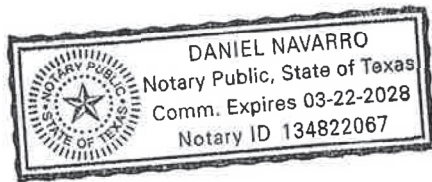
COLLIN CENTRAL APPRAISAL DISTRICT

Appeared in *The Dallas Morning News* on June 13, 2025

  
Dallas Morning News Sales Operations

Sworn to and subscribed before me this

Date: 06.13.2025



  
Notary Public, State of Texas



## BOEING CRASH

# At least 246 die when jet hits hostel

Lone Air India survivor was thrown from flight; 5 med students killed on ground

By AJIT SOLANKI  
and RAJESH ROY  
The Associated Press

AHMEDABAD, India — An Air India plane bound for London crashed in a residential area of Ahmedabad shortly after takeoff Thursday, killing 241 people on board, the airline said. One passenger, who was thrown from the plane, survived.

At least five medical students in a college hostel died when the plane hit the building and burst into flames, according to a medical association officer.

"Most of the bodies have been charred beyond recognition," said Vidhi Chaudhary, a state police officer in the northwestern city.

Indian Home Minister Amit Shah confirmed that he met the sole survivor at the hospital. A doctor said he had examined the survivor, whom he identified as Vishwash Kumar Ramesh.

"He was disoriented, with multiple injuries all over his body," Dr. Dhaval Gameti told The Associated Press. "But he seems to be out of danger."

Another medic said Ramesh told him that immediately after the plane took off, it began descending and suddenly split in two, throwing him out before a loud explosion.

Black smoke billowed from the site where the plane crashed near the airport in Ahmedabad, a city of more than 5 million and the capital of Gujarat.

Firefighters doused the smoking wreckage of the plane, which would have been fully loaded with fuel shortly after takeoff, and adjacent multi-story buildings with water. Burned bodies lay on the ground, and parts of the fuselage were scattered around the site. Indian army teams were assisting civil authorities to clear debris and help treat the injured.

The tail cone of the aircraft, with damaged stabilizer fins still attached,



Ajit Solanki/The Associated Press

Firefighters worked at the site where a Boeing 787 Dreamliner, bound for London, crashed into a college hostel in India's northwestern city of Ahmedabad on Thursday.

was lodged near the top of one of the buildings.

## Prime minister reacts

In a social media post, Prime Minister Narendra Modi called the crash "heartbreaking beyond words" and said, "My thoughts are with everyone affected."

Sambit Patra, a lawmaker from Modi's ruling Bharatiya Janata Party, said Gujarat's former chief minister, Vijay Rupani, was among the dead.

Divyansh Singh, vice president of the Federation of All India Medical Association, said at least five students from the medical college were killed on the ground and 50 others were injured. Singh said some of them were in critical condition and many people are "feared buried in the debris."

Air India confirmed in a statement posted on X that 229 passengers and 12 crew members were killed in the

crash. The only survivor was a British national of Indian origin. The flight bound for London Gatwick Airport had 169 Indians, 53 Britons, seven Portuguese and one Canadian passenger aboard.

"Our efforts now are focused entirely on the needs of all those affected, their families and loved ones," the airline said.

## First Dreamliner crash

This is the first crash of a Boeing 787 Dreamliner, according to the Aviation Safety Network database. Boeing said it was "working to gather more information."

India's aviation regulatory body said the aircraft gave a mayday call, signaling an emergency, but then did not respond to the calls made by the airport traffic control.

Aviation consultant John Cox,

CEO of Safety Operating Systems, said while the first images of the crash were poor, it appeared the aircraft had its nose up and was not climbing, which is one of the things that investigators would examine.

"The 787 has very extensive flight data monitoring — the parameters on the flight data recorder are in the thousands — so once we get that recorder, they'll be able to know pretty quickly what happened," he said.

The wide-body, twin-engine aircraft was introduced in 2009, and more than 1,000 have been delivered to dozens of airlines, according to the flight radar24 website.

## 'Absolutely devastated'

British Prime Minister Keir Starmer said his government was in constant contact with Indian authorities.



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## Patient Reviews:

"Saved my Life"  
-John E.

"Procedure very effective & non-invasive!"  
-Kathy M.

"Very pleasant people to work with, I rate them a 10"  
-Robert H.

"Best doctor's group we have ever seen"  
-William R.



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## NOTICE OF PUBLIC HEARING ON

### COLLIN CENTRAL APPRAISAL DISTRICT BUDGET

The Collin Central Appraisal District will hold a public hearing on a proposed budget for the 2026 fiscal year.

The public hearing will be held on June 26, 2025 at 6:00 PM at the Central Appraisal District office, 250 Eldorado Pkwy., McKinney, Texas.

A summary of the Appraisal District budget follows:

The total amount of the proposed budget is \$33,900,500.

The total amount of increase over the current year's budget is \$2,510,400.

The number of employees compensated under the proposed budget will be: 178 full-time, 0 part-time.

The number of employees compensated under the current budget is: 171 full-time, 0 part-time.

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

If approved by the Collin Central 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 Collin Central Appraisal District.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. The proposed budget may also be viewed at the Collin Central Appraisal District office.



# Collin Central Appraisal District

June 12, 2025

«Full\_Name», «Job\_Title»  
«Company»  
«Address»  
«City», «StateProvince» «ZIPPostal\_Code»

Dear «Salute»:

Please find enclosed a copy of our proposed 2026 budget, including a list showing the estimated share of the budget for each of our seventy-two taxing jurisdictions. A copy of the proposed budget should be maintained for public inspection at your principal administrative office.

State law requires that the Central Appraisal District be funded by all taxing jurisdictions in Collin County, based on a calculation of each jurisdiction's tax levy as it compares to the amount of taxes levied by all jurisdictions in total. The estimated share of the budget for each jurisdiction was calculated utilizing the '2025 Certified Estimate of Value' provided to you on April 17, 2025 and your 2024 tax rate.

Your estimated share for the 2026 Proposed Budget is «Budget\_Share\_Proposed\_Total».

Please keep in mind that the estimated share listed above is a projection for planning purposes. As a general rule, the primary reasons your actual share could increase above the estimated share would be if your entity's 2025 appraisal roll and/or your 2025 tax rate increases more than the overall trend for all taxing entities combined, therefore changing your levy position when compared to other taxing entities. Also, non-school district entities should anticipate a small shift in funding from school districts to non-school districts due to the potential compression of school district Maintenance & Operations (M&O) tax rates, as mandated by our Legislature. As required by the Tax Code, I must provide each entity with their "estimated share". The estimate above utilizes your 2024 actual tax rate, since we do not know where the 2025 tax rates will settle in after new taxable values, new exemptions, more tax freeze loss, the calculation of debt rates and after potential school rate reductions caused by compression. The "estimated share" calculation is made even more difficult since we must use the Certified Estimate of Taxable Value from April 17, 2025.

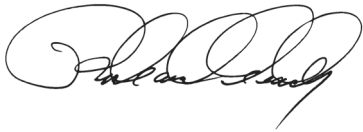
For budgeting purposes, we would recommend that school districts use the higher of the estimate above or your 2025 payment total. For all non-school district entities I would use the estimate above, with 2.00% to 3.00% added to account for the potential shift caused by the compression of school district M&O tax rates.

Your actual share of the 2026 budget will not be available until the 2025 appraisal roll is certified and all taxing jurisdictions adopt their 2025 tax rate. Once these two events occur, we will calculate the actual share for each taxing entity and generate a billing notice outlining your 2026 amount due, along with quarterly billing amounts. Quarterly payments will be due in equal installments before January 1, April 1, July 1, and October 1, 2026.

A public hearing on the 2026 Proposed Budget will be conducted at the District's office located at 250 Eldorado Pkwy, McKinney, TX on June 26, 2025 at 6:00 pm.

Please contact Marty Wright, Chief Appraiser [marty.wright@cadcollin.org](mailto:marty.wright@cadcollin.org) or Brian Swanson, Deputy Chief Appraiser-Business Operations [brian.swanson@cadcollin.org](mailto:brian.swanson@cadcollin.org) at your earliest convenience should you have questions or comments concerning the 2026 Proposed Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Grady", with a stylized, cursive script.

Richard Grady, Secretary of the Board of Directors  
Collin Central Appraisal District



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025 - 94**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***“Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts the 2026 Budget, in the total amount of \$33,900,500, after conducting a Public Hearing on June 26, 2025. The budget takes effect January 1, 2026.”***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Richard Grady-Secretary

**F.2.**

**Receive recommendation and vote on  
adopting the 2026 employer contribution rate  
to the Texas County District Retirement  
System (TCDRS).**

**June 26, 2025**



# Collin Central Appraisal District

---

June 26, 2025

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Employer 2026 TCDRS Contribution Rate

Based on reporting to the Board during the 2026 budget workshops and the attached Plan Customizer summary from Texas County District Retirement System, it is my recommendation that the Board adopt an employer contribution rate of 13.25% for 2026. For reference, the 2025 employer contribution rate is 13.25%.



# PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2026

Collin County Central Appraisal District

## CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	COLA 50% CPI	COLA 30% CPI	NO COLA
<b>Basic Plan Options</b>				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	150%	150%	150%	150%
<b>Retirement Eligibility</b>				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service	30 yrs of service	30 yrs of service
<b>Optional Benefits</b>				
Partial Lump-Sum Payment at Retirement	Yes	Yes	Yes	Yes
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	50% CPI	30% CPI	N/A
<b>Retirement Plan Funding</b>				
Normal Cost Rate	10.61%	10.61%	10.61%	10.61%
UAAL/(OAAL) Rate	-0.11%	1.21%	-0.10%	-0.38%
Required Rate	10.50%	11.82%	10.51%	10.23%
Elected Rate	13.25%	13.25%	13.25%	13.25%
Additional Employer Contribution	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00
<b>Total Contribution Rate</b>				
Retirement Plan Rate	13.25%	13.25%	13.25%	13.25%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.25%	13.25%	13.25%	13.25%
<b>Valuation Results</b>				
Actuarial Accrued Liability	\$62,760,869	\$64,521,873	\$63,149,961	\$62,760,869
Actuarial Value of Assets	\$62,606,411	\$62,978,504	\$62,978,504	\$62,978,504
Unfunded/(Overfunded) Actuarial Liability	\$154,458	\$1,543,369	\$171,457	(\$217,635)
Funded Ratio	99.8%	97.6%	99.7%	100.3%





# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025 - 1144**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***“Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a 2026 employer contribution rate of 13.25%, for the Texas County District Retirement System (TCDRS), effective January 1, 2026.”***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Richard Grady-Secretary



**F.3.**

**Receive recommendation and vote on not  
granting a 2026 retiree COLA.**

**June 26, 2025**



# Collin Central Appraisal District

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June 26, 2025

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Retiree COLA

It is my recommendation, based on the guidelines found in Policy 1007, that the Board should not grant a retiree COLA for budget year 2026.

The guidelines in Policy 1007 were formed to keep the District from receiving a "repeating COLA" district label under GASB68. Being designated a repeating COLA district drastically increases GASB68 pension liability.

**F.4.**

**Receive recommendation and vote on remitting budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Liability (UAAL).**

**June 26, 2025**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025 - 1145**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***“Be it resolved that the Collin Central Appraisal District Board of Directors hereby authorizes the chief appraiser to make a lump sum payment in the amount of \$400,000 in the Texas County District Retirement System (TCDRS), during the fourth quarter of 2025. The purpose of the payment is to offset future COLA costs and Unfunded Actuarial Accrued Liability (UAAL).”***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Richard Grady-Secretary

**F.5.**

**Receive recommendation and vote on the designation of reserve funds, based on the year-end 2024 audit.**

**June 26, 2025**



# Collin Central Appraisal District

June 26, 2025

TO: Board of Directors  
FROM: Marty Wright, Chief Appraiser  
RE: Designation of Budget Reserve Funds

Based on discussions during the budget process and information from our year-end 2024 Audit, the following is my recommendation for the designation of reserve funds below the line.

DESIGNATED FUNDS	AMOUNT
Building Capital	\$15,240,000
Litigation	\$1,700,000
Litigation (Court Ordered Attorney Fees)	\$500,000
Technology (Hardware, Software & Cloud)	\$1,500,000
Ongoing Operations & Disaster Recovery	\$1,200,000
Insurance	\$500,000
TCDRS Pension Liability, Cease of Operations	\$2,000,000
Future Election Services	\$2,000,000
2025 Budget Buy Down	\$3,700,000
2026 Budget Buy Down	<u>\$6,000,000</u>
<b>TOTAL DESIGNATED FUNDS</b>	<b>\$34,340,000</b>
<b>TOTAL UNDESIGNATED FUNDS</b>	<b><u>\$1,875</u></b>
<b>GRAND TOTAL RESERVE, (SUM OF DESIGNATED AND UNDESIGNATED FUNDS)</b>	<b>\$34,341,875</b>
<b>Committed Funds: TCDRS Pension Liability, 2024 Budget Buy Down and 2025 Budget Buy Down</b>	<b>-\$11,700,000</b>
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>	<b>\$22,641,875</b>

Attachment: Net Position summary from year-end 2024 Audit, page 5, showing Net Position Unrestricted of \$34,341,875.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-25 of this report.

**Other Information.** The individual fund statement provides a budgetary comparison statement for the proprietary fund. This statement can be found on pages 28-29 of this report.

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$41,847,358 at the close of the most recent fiscal year.

A portion of the District's net position (18 percent) reflects its investment in capital assets (e.g. computers, furniture, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining balance of *unrestricted net position* \$34,341,875 may be used to meet the governments ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in both categories of net position for the government as a whole.

#### COLLIN CENTRAL APPRAISAL DISTRICT – Net Position

	2024	2023
Current & Other Assets	\$ 39,873,894	\$ 31,864,251
Capital Assets	8,143,549	8,163,716
Total Assets	48,017,443	40,027,967
Deferred Outflows of Resources	3,599,827	4,608,773
Current & Other Liabilities	8,137,859	6,266,847
Noncurrent Liabilities	1,345,270	798,724
Total Liabilities	9,483,129	7,065,571
Deferred Inflows of Resources	286,783	430,175
Net Position:		
Net Investment in Capital Assets	7,505,483	7,965,875
Unrestricted	34,341,875	29,175,119
Total Net Position	\$ 41,847,358	\$ 37,140,994



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025- 1147**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby designates the following budget reserve funds below the line, as individually listed on the following page, effective June 26, 2025.***



<b>DESIGNATED FUNDS</b>	<b>AMOUNT</b>
Building Capital	\$15,240,000
Litigation	\$1,700,000
Litigation (Court Ordered Attorney Fees)	\$500,000
Technology (Hardware, Software & Cloud)	\$1,500,000
Ongoing Operations & Disaster Recovery	\$1,200,000
Insurance	\$500,000
TCDRS Pension Liability, Cease of Operations	\$2,000,000
Future Election Services	\$2,000,000
2025 Budget Buy Down	\$3,700,000
2026 Budget Buy Down	<u>\$6,000,000</u>
<b>TOTAL DESIGNATED FUNDS</b>	<b>\$34,340,000</b>
<b>TOTAL UNDESIGNATED FUNDS</b>	<b><u>\$1,875</u></b>
<b>GRAND TOTAL RESERVE, (Designated and Undesignated)</b>	<b>\$34,341,875</b>
<b>Committed Funds: TCDRS Pension Liability, 2025 &amp; 2026 Budget Buy Downs</b>	<b>-\$11,700,000</b>
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>	<b>\$22,641,875</b>

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

(and/or) \_\_\_\_\_  
Brian Mantzey-Chairman

\_\_\_\_\_  
Richard Grady-Secretary

**F.6.**

**Receive recommendation and vote on adopting a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined.**

**June 26, 2025**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025 - 1146**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***“Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a Resolution pursuant to Section 41.12 of the Property Tax Code, as set forth on the following page, to enable the Appraisal Review Board to approve the 2025 Appraisal Records when 10%, or less, of appraised value remains under protest.”***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Richard Grady-Secretary

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**RESOLUTION 2024-1146**

**A RESOLUTION AUTHORIZING ARB APPROVAL OF APPRAISAL RECORDS  
UNDER SECTION 41.12( c) (2) OF THE PROPERTY TAX CODE**

**WHEREAS**, on or before July 20, 2025 the Collin County Appraisal Review Board (ARB) is required to approve the appraisal records for Collin County, Texas for the tax year 2025; and

**WHEREAS**, the ARB must have completed hearing substantially all timely filed protests and may not approve the records on that date if the sum of the appraised values, as determined by the Chief Appraiser, on which a protest has been filed, but not determined, exceeds more than five percent (5%) of the total appraised value of all other taxable properties in Collin County; and,

**WHEREAS**, due to the volume of protests filed for tax year 2025 and the potential inability the ARB hear all filed protests on or before July 20, 2025 to meet the five percent (5%) threshold required for the ARB to timely approve the appraisal record; and,

**WHEREAS**, the Texas Property Tax Code allows the Board of Directors of an appraisal district in counties with a population of at least one million residents to provide that the ARB may approve the appraisal records if the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been file, but not determined, does not exceed ten percent (10%) of the total appraised values of all the properties in the county; and,

**NOW, THEREFORE, BE IT RESOLVED BY THE COLLIN COUNTY CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS:**

1. Due to the possible inability of the ARB to schedule and resolve substantially all of the timely filed protests for tax year 2025 in order to meet the five percent (5%) threshold of unresolved protests required by Section 41.12(b) of the Property Tax Code it is in the best interest of the District to provide that the ARB may approve the records of the Collin County Central Appraisal District if the unresolved protests are less than ten percent (10%) as set forth in Section 41.12 (c )(2) of the Code.
2. The Collin County ARB is hereby authorized to approve the appraisal records for Collin County, Texas for the tax year 2025 provided that the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been filed but not determined does not exceed ten percent (10%) of the total appraised value of all other taxable properties in the County.

**RESOLVED BY THE BOARD OF DIRECTORS OF THE COLLIN COUNTY  
CENTRAL APPRAISAL DISTRICT ON THIS \_\_\_\_\_ DAY OF JUNE 2025.**

\_\_\_\_\_  
**Secretary**

\_\_\_\_\_  
**Chairman**

**F.7.**

**Discuss and vote on bank depository contract.**

**June 26, 2025**



# Collin Central Appraisal District

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June 26, 2025

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: Discuss and vote on bank depository contract

Per the Texas Property Tax Code (TPTC) Section 6.09 (c) the Collin Central Appraisal District (CCAD) is required to contract with a bank depository every two years:

(c) The board shall solicit bids to be designated as depository for the district. The depository when designated shall serve for a term of two years and until its successor is designated and has qualified. The board and the depository may agree to extend a depository contract for one additional two-year period.

At the May 22, 2025 regular Board of Directors meeting, this Board authorized CCAD to request a new two-year contract with Texas Capital Bank (TCB). The attached contract is provided for your review and if approved, will begin September 1, 2025 and end on August 31, 2027.

This contract is the same as we currently have with TCB except for the section mentioning the additional two-year extension since we are requesting approval of that now. Additionally, the interest rate quoted will be the Fed Fund Rate with no additional reduction.

## DEPOSITORY SERVICES CONTRACT

**THIS DEPOSITORY SERVICES CONTRACT**, hereinafter called the “Contract”, is made and entered into on the date last herein written by and between the Collin Central Appraisal District, McKinney, Texas, hereinafter called the “District”, and Texas Capital Bank, a banking association, organized under the law of the United States and authorized by law to do banking business in the State of Texas, hereinafter called the “Bank”, and provides as follows:

1. **Designation of Depository.** The District, through action of the Board of Directors, on May 22, 2025, hereby designates the Bank as a primary depository bank for the period beginning September 1, 2025, and continuing through August 31, 2027.

2. **General.** All services rendered to the District by the Bank under this Contract shall be performed in accordance with commercially reasonable standards for public fund organizations and under the overall direction and instructions of the District pursuant to the Bank’s standard operations, policies, and procedures.

3. **Scope of Services.** The Bank agrees to provide those services as described in the District’s Request for Proposal for Depository Bank Services released on March 20, 2023, hereinafter referred to as the “RFP”. The RFP and the Bank’s response to the RFP, hereinafter referred to as the “Proposal”, are incorporated herein by reference. The Bank acknowledges that all services performed by the Bank are subject to the approval of the District. The Bank agrees to provide additional services as requested from time to time by the District and mutually agreed upon by the Bank.

4. **District Representatives.** During the term of this Contract, the District will, through appropriate action of its District Board of Directors, designate the officer, or officers, who singly or jointly will be authorized to represent and act on behalf of District in any and all matters of every kind arising under this Contract and to (a) appoint and designate, from time to time, a person or persons who may request withdrawals, orders for payment or transfer on behalf of the District in accordance with the electronic funds or funds transfer agreement and addenda, and (b) make withdrawals or transfer by written instrument.

5. **Custodian.** The District and the Bank, by execution of this Contract, hereby designate Federal Home Loan Bank as custodian, hereinafter called the “Custodian”, to hold in trust, according to the terms and conditions of this Contract, the collateral described and pledged by the Bank in accordance with the provisions of this Contract.

6. **Custodial Fees.** Any and all fees associated with the Custodian’s holding of collateral for the benefit of the District shall be paid by the Bank, and the District will have no liability therefore.

7. **Entire Agreement.** The entire agreement between Bank and District shall consist of this Contract, the District’s RFP (except to the extent Bank took specific exceptions in the Bank’s Proposal), the Bank’s Proposal, the Custodial Agreement with Custodian, and other such bank service agreements, policies and documents as may be required and approved by the parties (together, the “Banking Agreements”), each incorporated by reference as they presently exist and each listed in governing order of precedence in the event of conflict among the documents. This Contract supersedes any and all prior representations, statements, and agreements, whether written or oral. The terms and provisions of this Contract may not be amended, altered, or waived except by mutual agreement evidenced by a written instrument signed by duly authorized representatives of both parties.

8. **Collateralization.** All funds on deposit with the Bank to the credit of the District shall be secured by collateral as provided for in the Public Funds Investment Act (Chapter 2256 of the Texas Government Code as amended), the Public Funds Collateral Act (Chapter 2257 of the Texas Government Code), the

District's Investment Policy, and the Bank's Proposal. The District agrees to promptly provide to the Bank any changes to its Investment Policy. The Depositor agrees that it shall only direct the Bank in writing to make investments authorized pursuant to the foregoing.

If marketable securities are pledged by the Bank as collateral, the total market value of the securities securing such deposits shall be in an amount at least equal to the minimum required amount as per the District's Investment Policy. The market value of any pledged securities (collateral) must be obtained from non-Bank-affiliated sources. The Bank shall monitor and maintain the required collateral margins and levels at all times.

The Bank has heretofore, or will immediately hereafter, deliver to the Custodian collateral of the kind and character above mentioned of sufficient amount and market value to provide adequate collateral for the funds of the District deposited with the Bank. The Custodian shall accept said collateral and hold the same in trust for the purposes herein stated. Said collateral or substitute collateral, as hereinafter provided for, shall be kept and retained by the Custodian in trust so long as deposits of the District remain with the Bank. The Bank hereby grants a security interest in such collateral to District.

If at any time the collateral in the hands of Custodian shall have a market value in excess of the required balances, the District may authorize the withdrawal of a specified amount of collateral, and the Custodian shall deliver this amount of collateral (and no more) to the Bank.

If the Bank shall desire to sell or otherwise dispose of any one or more of said securities so deposited with the Custodian, the Bank may substitute for any one or more of such securities other securities of the same market value and of the character authorized herein. Such right of substitution shall remain in full force and may be exercised by the Bank as often as it may desire; provided, however, that the aggregate market value of all collateral pledged hereunder, shall be at least equal to the amount of collateral required hereunder. If at any time, the aggregate market value of such collateral so deposited with the Custodian be less than the total sum of the District's funds on deposit with the Bank, the Bank shall immediately deposit with the Custodian such additional collateral as may be necessary to cause the market value of such collateral to equal the total amount of required collateral. The Bank shall be entitled to income on securities held by the Custodian, and the Custodian may dispose of such income as directed by the Bank without approval of the District.

If surety bonds or letters of credit are utilized, the District shall agree as to the issuer and form of contract prior to pledge. The amount of surety bonds or letters of credit will be at least equal to the minimum required amount as per the District's Investment Policy.

**9. Pledge Receipts.** The Custodian shall promptly forward to the District copies of pledge receipts covering all such collateral held for the District, including substitute collateral as provided for herein.

**10. Default.** Should the Bank fail at any time to pay and satisfy, when due, any check, draft, or voucher lawfully drawn against any deposits and the interest on such deposits or in any manner breach the Banking Agreements with the District, the District shall give written notice of such failure or breach to the Bank, and the Bank shall have one (1) business day to cure such failure or breach. In the event the Bank shall fail to cure any such failure or breach within one (1) business day or should the Bank be declared insolvent by a Federal banking regulatory agency, it shall be the duty of the Custodian, upon demand of the District, to surrender the above-described collateral to the District, or it shall be the duty of the surety bond or letter of credit provider to perform under the terms of their respective contract.

The District may sell any part of such collateral, or receive all or any part of a surety bond or letter of credit settlement, and out of the proceeds thereof, pay the District all damages and losses sustained by it, together with all reasonable and documented expenses of any and every kind incurred by it on account of



such failure or insolvency, or sale, and account to the Bank for the remainder, if any, of said proceeds or collateral remaining unsold.

11. **Sale of Seized Collateral.** Any sale of such seized collateral, or any part thereof, made by the District hereunder may be either at public or private sale, provided however, it shall give both the Custodian and the Bank two (2) hours' prior written notice of the time and place where such sale shall take place, and such sale shall be to the highest bidder therefore for cash. The District and the Bank shall have the right to bid at such sale.

12. **Release of Collateral.** When the relationship of the District and the Bank shall have ceased and when the Bank shall have properly paid out all deposits of the District, it shall be the duty of the District to give the Custodian notice to that effect; whereupon the Custodian shall, with the approval of the District, redeliver to the Bank all collateral then in its possession belonging to Bank. An order in writing to the Custodian by the District and a receipt for such collateral by the Bank shall be a full and final release of the Custodian of all duties and obligations undertaken by it by virtue of these presents.

13. **Successors.** This Contract shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. Whenever a reference is made herein to either party, such reference shall include the party's successors and assigns.

14. **Compensation.** The District and the Bank agree that any compensation for the performance of all duties and services and interest rate or earnings credit paid on all deposits is set forth in the Proposal accepted by the District. Except as may otherwise be provided in the Banking Agreements, said compensation shall constitute full payment for all services, liaison, products, materials, and equipment required to provide the professional banking services, including services, materials, training, equipment, travel, overhead, and expenses. Fees shall be fixed for the term of the Banking Agreements, including all extensions.

15. **Consideration.** The Banking Agreements, are executed by the parties hereto without coercion or duress and for substantial consideration, the sufficiency of which is forever confessed.

16. **Counterparts.** This Contract and other agreements shall be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. An electronic or other signature shall also be deemed to constitute an original if properly executed.

17. **Authority to Execute.** The individuals executing this Contract and other agreements on behalf of the respective parties below represent to each other and to others that all appropriate and necessary action has been taken to authorize the individual who is executing this Contract and other agreements to do so for and on behalf of the party for which his or her signature appears, that there are no other parties or entities required to execute this Contract and other agreements in order for the same to be an authorized and binding on the party for whom the individual is signing and that each individual affixing his or her signature hereto is authorized to do so.

18. **Governing Law and Venue.** This Contract shall be governed by the laws of the State of Texas. Collin County shall be the venue for any lawsuit arising out of this Contract.

19. **Certification Regarding Boycotting of Israel.** Texas Government Code, Title 10, Subtitle F, Chapter 2271.002 - Provision Required in Contract. (a) This section applies only to a contract that:

- (1) Is between a governmental entity and a company with 10 or more full-time employees; and
- (2) Has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the government entity.

(b) A governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:

- (1) Does not boycott Israel; and
- (2) Will not boycott Israel during the term of the contract.

**20. Certification Regarding Boycotting of Certain Energy Companies.** Texas Government Code, Title 10, Subtitle F, Chapter 2274.002 - Provision Required in Contract. (a) This section applies only to a contract that:

- (1) Is between a governmental entity and a company with 10 or more full-time employees; and
- (2) Has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the government entity.

(b) Except as provided in Subsection (c), a governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:

- (1) Does not boycott energy companies; and
- (2) Will not boycott energy companies during the term of the contract.

(c) Subsection (b) does not apply to a governmental entity that determines the requirement of Subsection (b) are inconsistent with the governmental entity's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

**21. Certification Regarding Boycotting of Firearms Entity or Firearms Trade Association.** Texas Government Code, Title 10, Subtitle F, Chapter 2274.002 - Provision Required in Contract. (a) This section applies only to a contract that:

- (1) Is between a governmental entity and a company with at least 10 full-time employees; and
- (2) Has a value of at least \$100,000 that is paid wholly or partly from public funds of the government entity.

(b) Except as provided by Subsection (c) and Section 2274.003, a governmental entity may not enter into a contract with a company for the purchase of goods or services unless the contract contains a written verification from the company that it:

- (1) Does not have a practice, policy, guidance, or directive that discriminates against a firearm entity of firearm trade association; and
- (2) Will not discriminate during the term of the contract against a firearm entity or firearm trade association.

(c) Subsection (b) does not apply to a governmental entity that:

- (1) Contracts with a sole-source provider; or
- (2) Does not receive any bids from a company that is able to provide the written verification required by that subsection.

**22. Notices.** Except as may otherwise be specified in the applicable service-level agreements and/or set-up forms, any demand, notice, request, instruction, designation, or other communication(s)

required in writing under this Contract shall be personally delivered or sent certified mail, return receipt requested, to the other party as follows:

**District:**                      **Collin Central Appraisal District**  
Attn: Toni Bryan  
Director of Business Operations and Finance  
250 Eldorado Parkway  
McKinney, Texas 75069

**Bank:**                         **Texas Capital Bank**  
Attn: Carl Nicchio  
98 San Jacinto Blvd., 200  
Austin, Texas 78701

Changes to notice information may be made by either party with written notification to the other party.

23. **Severability.** If any provision of this Contract is held to be illegal, invalid, or unenforceable by a court of competent jurisdiction, the parties, shall, if possible, agree on a legal, valid, and enforceable substitute provision that is as similar in effect to the illegal, invalid, or unenforceable provision as possible. The remaining portion of the Contract not declared illegal, invalid, or unenforceable shall remain valid and in full force and effect for the term remaining.

24. **Binding Commitment.** The Bank hereby acknowledges itself duly and firmly bound for the faithful performance of all the duties and obligations required by applicable law, including the Government Code and Local Government Code, such that all funds deposited with it as depository shall be faithfully kept by it and accounted for according to law.

25. **Continuation.** Unless this contract is terminated sooner, the Bank's designation as the primary District Depository will remain continuously in effect through August 31, 2027.

Executed by the undersigned duly authorized officers of the parties hereto:

COLLIN CENTRAL APPRAISAL  
DISTRICT, MCKINNEY, TEXAS

TEXAS CAPITAL BANK

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

ATTEST:

ATTEST

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025 - 1148**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***“Be it resolved, in accordance with the Texas Property Tax Code, Section 6.09 and Board Policy #109, that the Collin Central Appraisal District Board of Directors hereby designates Texas Capital Bank (TCB) as the District’s bank depository and authorizes the Chief Appraiser to execute the agreements and documents necessary to implement the contract. Texas Capital Bank (TCB) will serve as the District’s depository for a two-year term, from September 1, 2025 to August 31, 2027.”***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Richard Grady-Secretary

**F.8.**

**Discuss and vote on requesting audit firm  
engagement letter.**

**June 26, 2025**



# Collin Central Appraisal District

---

June 26, 2025

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: Discuss and vote on requesting audit firm engagement letter

Per the Texas Property Tax Code (TPTC) Section 6.063 (c) the Collin Central Appraisal District (CCAD) Board of Directors is required to contract with a firm to conduct the annual audit:

- (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants.

At the April 25, 2025 regular Board of Directors meeting, your required annual financial audit for 2024 was presented by Vail & Park, P.C. (Vail). The audit was delivered timely to the Board and Vail was complimentary of the time spent with staff to conduct the audit. A request made by this Board in 2024 was that field managers rotate every two years, and we will ensure that is addressed in the engagement letter. There was a new group of field managers that performed the 2024 audit so they should have one more year of review before being rotated out. Starting the process now ensures that we are on the schedule early and avoid unnecessary delays.

Our recommendation is to engage Vail for the 2025 financial audit and bring an engagement letter to this Board for consideration at the August 2025 regular meeting.

**F.9.**

**Discuss and vote on adopting changes to  
Policy #101, tabled from May 2025 meeting.**

**June 26, 2025**



# Collin Central Appraisal District

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**POLICY NUMBER: 101**

**POLICY NAME: BOARD OF DIRECTORS MONTHLY MEETINGS**

It is the policy of the Board of Directors of the Collin Central Appraisal District that the Board will meet in regular session at least eight (8) times per year in a public meeting. In accordance with Section 6.04(b) of the Property Tax Code, the Board will schedule meetings in such a manner to meet at least once per calendar quarter. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings. The Board of Directors may hold additional regular, or special, Board meetings at the call of the Chairman of the Board of Directors as needed by properly posting the regular or special meeting in accordance with the Open Meetings Act. The Board of Directors shall suspend regular Board meetings for the months of July and November each year.

**Open Meetings and Public Hearing Notices**

The administrative duty of posting open meeting notices, including the agenda for Board meetings and public hearings and the delivery of written notices to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearings and Board meetings, has been delegated by the Board, with consent of the Board Secretary to relinquish such duty, to the Chief Appraiser.

**Creating an Agenda for Board of Directors Meetings**

**Preparation of the Agenda**

1. In consultation with the Board Chair, the Chief Appraiser shall prepare the agenda; however, final approval for the agenda is the sole authority of the Chair.
2. A Board Member may request that a subject be included on a future agenda for a Board Meeting or Work Session by email or during the discussion of upcoming agenda items. The Board Chair shall ensure topics that at least two Board members, jointly or individually, have requested be addressed are scheduled for deliberation at an appropriate time in the near future.
3. No item can be placed on the Board Meeting agenda by a Board Member if submitted less than the eleventh calendar day in advance of the meeting unless delaying the item could seriously affect the operation of the District.



## Meeting Preparation

1. The agenda packet is posted and notice emailed to Board Members minimum of five days before meetings. The Chief Appraiser will ensure that documents and data for an agenda item, including presentations, are provided to all Board Members at least 72 hours prior to the meeting.
2. The Chief Appraiser will ensure that adequate backup materials and necessary information for each agenda item are provided to Board Members. Backup materials and information not available when the agenda is posted will be provided immediately upon completion.
3. Once the Board agenda packet is posted, the Chief Appraiser or designee will inform the Board of any agenda item supporting documentation revisions or updates.
4. For contracts placed on the agenda for approval, the Chief Appraiser will ensure that the contract is available to Board Members upon request.

## Agenda Questions

1. Board Members will direct agenda-related questions to the Chief Appraiser, the Board Chair, and the appropriate staff member (if known) as soon as possible before a meeting. This does not limit a Board Member's ability to ask questions during the Board Meeting. If requested information is not available, the Chief Appraiser will inform the Board Member before the beginning of the Board Meeting or as soon as possible.
2. If an answer is not readily available, requires a special report, or requires a significant investment of time that will divert staff from established priorities, the Chief Appraiser will notify the Board Member and the Board Chair prior to the start of the meeting. The Board Member has the option of pulling the item from the agenda or making a motion to postpone the agenda item for further consideration.
3. Any Board Member may remove an item from the Consent Agenda for separate consideration, making every effort to inform the Chief Appraiser, Board Chair, and appropriate staff member prior to the meeting of their intent to remove the item to allow staff to prepare as needed. This does not limit a Board Member's right to remove an item from the Consent Agenda during a meeting.
4. The Chief Appraiser or designee will ensure that answers provided to one Board Member are provided to all Board Members.

## Further information

1. All Board Members are expected to conduct themselves professionally and ethically during meetings and public forums and in accordance with Robert's Rules of Order, Newly Revised.
2. Differences of opinion, if respectfully submitted, are not to be construed as unacceptable behavior but rather as alternate views on a subject.
3. Debate and discussion must continue until such time as each Board Member feels that they have had adequate time to ask clarifying questions or make comments, unless the question has been moved and adopted.
4. No Board Member will coerce another Board Member to vote in a particular manner and no member may solicit votes in any manner.
5. No Board Member will criticize any Board Member's questions, discussion or vote.
6. Although it is the duty of every Board Member who has an opinion on a question to express it by their vote, they cannot be compelled to vote and can abstain. Board Members abstaining from voting may briefly state their reason for the abstention.

## Closed Session

1. All matters discussed in Closed Session are strictly confidential by law. If Board Members are asked for information regarding Closed Sessions, Board Members will state that they can give no information other than what is posted on the agenda.
2. Only members of the Board have a right to attend Closed Session, except that the District's attorney must be present when it meets under Section 551.071. A governmental body has discretion to include any of its officers and employees whose participation is necessary to the matter under consideration; therefore, the Board could require the Chief Appraiser to attend all Closed Sessions.
3. When it is apparent to and agreed upon by a consensus of the Board that it would be in the best interest of the staff, community or Board to make a statement regarding a Closed Session agenda item, the Board Chair will compose an official statement in compliance with the Texas Open Meetings Act.

Property Tax Code Section: 6.04

Date Adopted: September 24, 2009  
Resolution #: 2009-2

Date Amended: June 26, 2025  
Resolution #: 2025-93



# Collin Central Appraisal District

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Property Tax Code Section: 6.04

Date Adopted: September 24, 2009  
Resolution #: 2009-2

Date Amended: June 26, 2025  
Resolution #: 2025-93



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Scott Grigg-Assessor  
Andrew Cook  
Jerry Tartaglino  
Randal Shinn

Richard Grady-Secretary  
Veronica Yost  
Sumbel Zeb  
Alvin Benton

## CHIEF APPRAISER

Marty Wright

## **BOARD OF DIRECTORS RESOLUTION # 2025 - 93**

The Collin Central Appraisal District Board of Directors met in open session on June 26, 2025. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***“Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts the changes to Policy #101, in regard to Board of Directors Monthly Meetings.”***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Richard Grady-Secretary



**G.1.**  
**Taxpayer Liaison Officer Report**

**June 26, 2025**



# Collin Central Appraisal District Taxpayer Liaison Officer

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## Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: 6.26.2025

1. We received 127 Customer Service Survey Cards in May through June 15<sup>th</sup>. With 635 possible boxes checked 610 were Excellent, 12 were Satisfactory, 0 Need Improvement, 0 Unsatisfactory and 13 not marked. With 635 possible boxes checked, 610 were Excellent, 12 were Satisfactory, 0 Need Improvement, 0 Unsatisfactory and 13 not marked. With the start of informal meetings and ARB hearings on May 22, we have received multiple comments involving appraisers, ARB panels and counter staff.
2. We have received 7 new complaints during this period. 5 were settled for various reasons and 2 are ongoing for rehearing.
3. Of the 4 complaints reported last month, only one remains open. The other 3 have been settled.



# Collin Central Appraisal District Taxpayer Liaison Officer

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Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: 6.26.2025

1. We received no new TDLR complaints in May through June 15.
2. TDLR complaint PTP20250008265 for disaster relief filed by the new owner, Surender Kakkireni. Mr. Swanson replied with evidence on 3/19/2025 and has not received a response yet.