DELTA APPRAISAL DISTRICT
2027 BUDGET

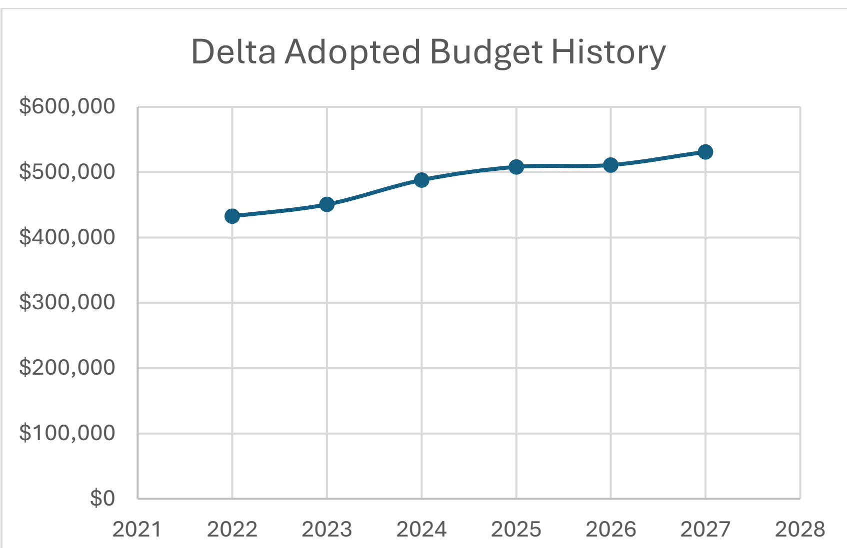
Adopted 9-14-26

DELTA BUDGET HISTORY

Budget Comparison (2026 Adopted Vs. 2027 Proposed)

	2026	2027	$ change	% change
Budget Total	$510,994	$531,198	$20,204	3.95%
interest $ misc. income	$0	$0		
unencumbered funds	$48,000	$0		
Balance	$462,994	$531,198		

The following chart demonstrates the change in budget during period of 2022 through 2027 (proposed budget).



DELTA BUDGET EXPENSE DESCRIPTIONS

Education & Training
Total: $4,100
Supports ongoing professional development through training programs, certifications, and any continuing education required for staff to maintain licenses.

Miscellaneous
Total: $10,000
This captures all other expenses that are not included in other categories.

Personnel Services
Total: $294,306
This category includes all employee related expenses such as salaries, mileage, retirement contributions, health insurance, social security, and workers' compensation. It reflects the district's ongoing investment in recruiting, retaining, and developing a skilled workforce.

Service Contracts
Total: $189,792
This category covers contracted services including legal, IT support, appraisal software, computer equipment, and outside consulting.

ARB
Total: $4,000
This category covers the expenses to conduct Appraisal Review Board hearings.

General Office Expense
Total: $18,500
This includes the cost of maintaining, publishing and distributing documents.

Utilities & Maintenance
Total: $10,500
Includes expenses for electricity, water, trash, building repairs, and lawn care to maintain an accessible office.

DELTA BUDGET SUMMARY

Category	Expense	2026 Budget	2027 preliminary	$ difference	% difference
	Registration Fees	$2,000	$100	-$1,900	
	School/Conf (CEU's)	$6,000	$4,000	-$2,000	
Education & Training		**$8,000**	**$4,100**	**-$3,900**	**-48.75%**
	Contingent Fund	$5,000	$5,000	$0	
	Capital Exp- Legislative Mandates	$5,000	$5,000	$0	
miscellaneous		**$10,000**	**$10,000**	**$0**	**0.00%**
	Salaries	$173,512	$210,000	-$3,512	
	Retirement	$4,894	$16,800	$8,706	
	FICA expense	$3,998	$13,020	$6,542	
	Medicare Expense	$935	$3,045	$1,530	
	SUTA Expense	$800	$800	$0	
	Workers Compensation	$1,030	$1,030	$0	
	Employee Insurance	$12,821	$49,311	$36,490	
	Mileage	$300	$300	$0	
personnel services		**$198,290**	**$294,306**	**$49,756**	**48.42%**
	Legal Services	$10,000	$8,000	-$2,000	
	Appraisal Services (P&A)	$164,620	$0	-$164,620	
	Computer System/GIS (P&A)	$41,800	$0	-$41,800	
	Software Lic Fee/Mtc, Appraisal software (TA)	$0	$38,093	$38,093	
	Appraisal Manuals	$1,000	$500	-$500	
	Audit-Financial	$6,200	$7,100	$900	
	Property Insurance	$1,150	$1,150	$0	
	General Liability	$3,284	$4,775	$1,491	
	Bond Premium/Public Official	$500	$0	-$500	
	Pictometry/Eagle View (arial Imager)	$2,150	$2,150	$0	
	Office Equipment (Copy Machine)	$300	$3,000	$2,700	
	Software Lic Fee (QB)	$2,000	$1,900	-$100	
	Server/Workstation Lease/Mtc (BIS)	$0	$13,380	$13,380	
	GIS/IT/Website support (BIS)	$0	$57,244	$57,244	
	Deed Processing	$22,200	$27,000	$5,000	
	Homestead Exemption Audit (LBG&S)	$0	$15,500	$15,500	
	Capital Appraisal	$0	$10,000	$10,000	
service/contracts		**$255,204**	**$189,792**	**-$65,212**	**-25.57%**
	ARB per diem	$5,000	$4,000	-$1,000	
ARB		**$5,000**	**$4,000**	**-$1,000**	**-20.00%**
	Office Supplies	$8,000	$6,000	-$2,000	
	Postage	$8,000	$8,000	$0	
	Public Notices	$4,000	$4,000	$0	
	document maintenance (shredding)	$0	$500	$500	
General Office Expense		**$20,000**	**$18,500**	**-$1,500**	**-7.50%**
	Telephone/Internet	$4,000	$4,000	$0	
	Electricity/Natural Gas	$4,500	$4,500	$0	
	Water	$1,000	$1,000	$0	
	Grounds/Building Maintenance	$5,000	$1,000	-$4,000	
Utility & Maintenance		**$14,500**	**$10,500**	**-$4,000**	**-27.59%**
	TOTALS	**$510,994**	**$531,198**	**$20,404**	**3.99%**
other revenue	App District (Misc Rev) Pecuniary Fund	$0	$0		
other revenue	UNENCUMBERED FUND	-$48,000	$0		
	BALANCE	**$462,994**	**$531,198**		

DELTA EMPLOYEE EXPENSES

The following is a breakdown of personnel expenses by position.

Payroll	2027 Preliminary
Chief Appraiser	$125,000.00
Retirement Benefits	$10,000.00
Health Insurance	$16,437.12
Medicare	$1,812.50
Social Security	$7,750.00
Office Manager	$45,000.00
Retirement Benefits	$3,600.00
Health Insurance	$16,437.12
Medicare	$652.50
Social Security	$2,790.00
Appraiser	$40,000.00
Retirement Benefits	$3,200.00
Health Insurance	$16,437.12
Medicare	$580.00
Social Security	$2,480.00
Temporary Position	$0.00
SUTA Expense	$800.00
Workers Compensation	$1,030.00
Mileage	$300.00
Total	**$294,306**

DELTA BUDGET ALLOCATIONS

The proposed budget allocations are estimated amounts. Please note that allocation amounts will change for each entity based on the increases and/or decreases to each taxing unit's 2026 actual levies upon certification.

The amounts are calculated based on each taxing jurisdiction's proportionate share of the total property tax levy as prescribed by the Texas Property Tax Code section 6.06(d). The formula is applied equally among participating taxing entities each year. Each jurisdiction's share of the countywide levy is adjusted once certified levy figures for the current year are available (certified taxable totals and tax rate).

JURISDICTION	2026 TAX LEVY	% TOTAL LEVIES	2027 EST BUDGET ALLOCATIONS	Quarterly Payment
			$531,198.00	
DELTA COUNTY	$3,156,097.42	29.7802%	$158,192.01	$39,548.00
Road & Bridge	$652,534.70	6.1572%	$32,706.78	$8,176.69
EMSD #1	$331,354.71	3.1266%	$16,608.38	$4,152.10
COOPER ISD	$3,768,633.63	35.5600%	$188,893.96	$47,223.49
DELTA MUD	$1,027,036.63	9.6909%	$51,477.81	$12,869.45
FANNINDEL ISD	$278,382.55	2.6268%	$13,953.27	$3,488.32
CITY OF COOPER	$914,498.37	8.6290%	$45,837.09	$11,459.27
CITY OF PECAN GAP	$9,709.29	0.0916%	$486.66	$121.66
CHISUM ISD	$406,472.37	3.8354%	$20,373.48	$5,093.37
COMMERCE ISD	$53,240.59	0.5024%	$2,668.56	$667.14
TOTALS	$10,597,960.27	100.0000%	$531,198.00	

The following is a comparison of budget allocations between 2026 and the proposed 2027 budget allocations. Please note that the 2026 budget allocation was based on the adopted budget less the unencumbered fund. There will be no unencumbered fund for 2027.

JURISDICTION	**%**	**2026 Budget Allocations**	**%**	**2027 EST Budget Allocations**
		$462,994.00		$531,198.00
DELTA COUNTY	24.46%	$113,242.49	29.7802%	$158,192.01
Road & Bridge	5.18%	$23,962.71	6.1572%	$32,706.78
EMSD #1	4.34%	$20,084.61	3.1266%	$16,608.38
COOPER ISD	39.66%	$183,635.51	35.5600%	$188,893.96
DELTA MUD	9.64%	$44,616.17	9.6909%	$51,477.81
FANNINDEL ISD	3.07%	$14,216.89	2.6268%	$13,953.27
CITY OF COOPER	8.66%	$40,101.40	8.6290%	$45,837.09
CITY OF PECAN GAP	0.11%	$495.25	0.0916%	$486.66
CHISUM ISD	4.44%	$20,544.80	3.8354%	$20,373.48
COMMERCE ISD	0.45%	$2,094.17	0.5024%	$2,668.56
TOTALS	100.00%	$462,994.00	100.0000%	$531,198.00