

**2017 CORYELL CENTRAL APPRAISAL
DISTRICT ADOPTED BUDGET 8/24/16**
IN ACCORDANCE WITH SECTION 6.06 OF THE TEXAS PROPERTY TAX CODE

August 24, 2016

BOARD OF DIRECTORS

Justin Carothers, Chairman
Jay Manning, Secretary
Teresa Johnson
Tim McGinnis
Bob Weiss

CHIEF APPRAISER

Mitch Fast

CORYELL CENTRAL APPRAISAL DISTRICT
2017 ADOPTED BUDGET 8/24/16

CATEGORY TOTALS	2017 ADOPTED BUDGET		2016 BUDGET
SALARIES AND PAYROLL BURDEN	\$579,912	2%	\$568,313
CONTRACTUAL	\$98,499	-7%	\$105,613
OFFICE EXPENDITURES	\$108,521	5%	\$102,965
APPRAISAL REVIEW BOARD	\$4,500	0%	\$4,500
PROFESSIONAL SERVICES	\$20,000	0%	\$20,000
TRAINING AND EDUCATION	\$18,000	0%	\$18,000
APPRAISAL COSTS	\$57,050	23%	\$46,550
TOTAL	\$886,482	2%	\$865,941

SALARIES AND PAYROLL BURDEN	2017 ADOPTED BUDGET		2016 BUDGET
6040 WAGES & SALARIES	\$430,614	4%	\$415,082
6040 WAGES & SALARIES (AUTO ALLOWANCE)	\$34,800	16%	\$30,000
6055 EMPLOYEE INSURANCE (HEALTH/LIFE)	\$63,000	-14%	\$73,250
6065 RETIREMENT EXPENSE	\$42,413	3%	\$41,052
6070 TAX: PAYROLL (MEDICARE EXPENSE)	\$6,749	5%	\$6,454
6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT)	\$2,336	-6%	\$2,475
TOTALS	\$579,912	2%	\$568,313

CONTRACTUAL	2017 ADOPTED BUDGET		2016 BUDGET
6230 T A: GIS APPRAISER MAINTENANCE	\$382	4%	\$368
6230 T A: GIS VIEWER MAINTENANCE	\$983	17%	\$840
6230 T A: PACS MAINTENANCE & SUPPORT	\$26,691	4%	\$25,603
6230 T A: PICTOMETRY INTERFACE MAINTENANCE	\$1,061	4%	\$1,020
6230.1 PRITCHARD & ABBOT	\$11,000	0%	\$11,000
6230.2 PROMIT: INTERNET HOSTING - SITE	\$500	0%	\$500
6230.3 BIS: GIS MAPPING/MAINTENANCE	\$18,920	0%	\$18,920
6230.4 BIS: COMPUTER MAINTENANCE & SUPPORT	\$12,565	-1%	\$12,650
6230.4 BIS: INTERNET HOSTING - DATA	\$1,200	0%	\$1,200
6230.4 BIS: ONLINE APPEALS	\$1,500	25%	\$1,200
6230.6 AERIAL IMAGERY ACQUISITION	\$23,698	-27%	\$32,312
TOTAL	\$98,499	-7%	\$105,613

CORYELL CENTRAL APPRAISAL DISTRICT
2017 ADOPTED BUDGET 8/24/16

OFFICE EXPENDITURES	2017 ADOPTED BUDGET		2016 BUDGET
6045 TML INSURANCE	\$4,600	0%	\$4,600
6205 JANITORIAL EXPENSES-CC	\$2,900	0%	\$2,900
6205 JANITORIAL EXPENSES-GV	\$5,100	0%	\$5,100
6210 COPIER LEASE-CC	\$2,800	0%	\$2,800
6210 COPIER LEASE-GV	\$4,000	0%	\$4,000
6290 OFFICE SPACE - CC	\$31,150	2%	\$30,550
6290 OFFICE SPACE - GV	\$16,575	0%	\$16,575
6300 REPAIR AND MAINTENANCE	\$2,500	25%	\$2,000
6340 TELEPHONE EXPENSE-CC	\$3,840	0%	\$3,840
6340 TELEPHONE EXPENSE-GV	\$20,656	28%	\$16,200
6340 TELEPHONE EXPENSE-WIRELESS DATA	\$2,300	0%	\$2,300
6390 ALARM-CC & GV	\$1,100	0%	\$1,100
6390 UTILITIES-CC & GV	\$11,000	0%	\$11,000
TOTAL	\$108,521	5%	\$102,965

APPRAISAL REVIEW BOARD	2017 ADOPTED BUDGET		2016 BUDGET
6140 APPRAISAL REVIEW BOARD	\$3,500	0%	\$3,500
6140 APPRAISAL REVIEW BOARD EDUCATION	\$500	0%	\$500
6140 LEGAL SERVICES FOR ARB	\$500	0%	\$500
TOTAL	\$4,500	0%	\$4,500

PROFESSIONAL SERVICES	2017 ADOPTED BUDGET		2016 BUDGET
6270 LEGAL SERVICES APPRAISAL DISTRICT	\$8,000	0%	\$8,000
6280 AUDITING EXPENSE	\$6,000	0%	\$6,000
6285 ACCOUNTING SERVICES	\$6,000	0%	\$6,000
TOTAL	\$20,000	0%	\$20,000

TRAINING & EDUCATION	2017 ADOPTED BUDGET		2016 BUDGET
6075 EDUCATION & TRAINING (SCHOOLS & SEMINARS)	\$12,000	0%	\$12,000
6160 DUES & SUBSCRIPTIONS	\$6,000	0%	\$6,000
TOTAL	\$18,000	0%	\$18,000

**CORYELL CENTRAL APPRAISAL DISTRICT
2017 ADOPTED BUDGET 8/24/16**

APPRAISAL COSTS	2017 ADOPTED BUDGET		2016 BUDGET
6080 MILEAGE/AUTO ALLOWANCE	\$1,500	0%	\$1,500
6100 ADVERTISING & PUBLIC NOTICE	\$2,500	0%	\$2,500
6130 APPRAISAL SUPPLIES	\$350	0%	\$350
6245 OFFICE SUPPLIES-CC	\$3,500	0%	\$3,500
6245 OFFICE SUPPLIES-GV	\$3,500	0%	\$3,500
6250 POSTAGE	\$17,000	13%	\$15,000
6260 PRINTING, COPIES & REPRODUCTION	\$15,000	7%	\$14,000
6297 BOARD OF DIRECTORS EXPENSE	\$500	0%	\$500
6298 CHIEF APPRAISER EXPENSE	\$500	0%	\$500
6389 TESTING & BACKGROUND	\$200	0%	\$200
CAPITAL EXP: PHONE SYSTEM UPGRADES	\$7,500		\$0
CAPITAL EXP: COMPUTER REPLACEMENT*	\$5,000	0%	\$5,000
TOTAL	\$57,050	23%	\$46,550

NON-OPERATING EXPENSES	2017 ADOPTED BUDGET		2016 BUDGET
COMPUTER REPLACEMENT RESERVE*	\$10,000	100%	\$5,000
BUILDING REPLACEMENT RESERVE**	\$1,835	-32%	\$2,710
LEGAL & TECHNOLOGY FUND***	\$61,093	-6%	\$64,984
TOTAL	\$72,928	0%	\$72,694

*The capital exp. computer replacement and the computer replacement reserve is for the periodic replacement of the computer equipment utilized by the Appraisal District. The preferred replacement schedule is every 3 to 5 years. **The capital exp. computer replacement amount is included in the entity contributions for 2017 and will be transferred to the Non-Operating Expense computer replacement reserve at the EOY.**

** The building replacement reserve is for the maintenance of a new office facility for the Gatesville office of the Appraisal District.

***The legal/technology fund is for the purchase of equipment and software due to technological advancements and provide a legal service reserve to provide resources for unplanned litigation involving the Appraisal District.

The computer replacement reserve, building replacement reserve and the legal/technology fund are not included in the operating budget calculations.

**CORYELL CENTRAL APPRAISAL DISTRICT
2017 ADOPTED BUDGET 8/24/16**

JURISDICTIONS	2015 APPROX TAX LEVY	% OF TOTAL LEVY	2016 BUDGET	2016 QUARTERLY ALLOCATION	2017 BUDGET	2017 QUARTERLY ALLOCATION	% CHG
SCHOOL DISTRICTS:							
COPPERAS COVE ISD	\$14,517,958	29.9220%	\$272,357.44	\$68,089.36	\$265,103.24	\$66,275.81	-2.66%
GATESVILLE ISD	\$7,738,644	15.9496%	\$136,886.10	\$34,221.53	\$141,310.48	\$35,327.62	3.23%
EVANT ISD	\$597,348	1.2312%	\$10,308.98	\$2,577.25	\$10,907.79	\$2,726.95	5.81%
JONESBORO ISD	\$580,107	1.1956%	\$9,134.76	\$2,283.69	\$10,592.96	\$2,648.24	15.96%
OGLESBY ISD	\$588,086	1.2121%	\$8,694.23	\$2,173.56	\$10,738.66	\$2,684.66	23.51%
MOODY ISD	\$180,867	0.3728%	\$3,174.68	\$793.67	\$3,302.69	\$825.67	4.03%
CRAWFORD ISD	\$48,053	0.0990%	\$872.72	\$218.18	\$877.47	\$219.37	0.54%
CLIFTON ISD	\$46,251	0.0953%	\$804.93	\$201.23	\$844.57	\$211.14	4.92%
VALLEY MILLS ISD	\$13,968	0.0288%	\$261.57	\$65.39	\$255.06	\$63.76	-2.49%
LAMPASAS ISD	\$19,999	0.0412%	\$373.90	\$93.47	\$365.19	\$91.30	-2.33%
SCHOOL TOTALS	\$24,331,281	50.1475%	\$433,997.30	\$110,717.33	\$444,298.11	\$111,074.53	0.32%
CITIES:							
CITY OF COPPERAS COVE	\$9,559,759	19.7030%	\$169,750.65	\$42,437.66	\$174,564.71	\$43,641.18	2.84%
CITY OF GATESVILLE	\$1,661,919	3.4253%	\$25,727.54	\$6,431.88	\$30,347.26	\$7,586.81	17.96%
CITY OF EVANT	\$64,103	0.1321%	\$1,084.15	\$271.04	\$1,170.55	\$292.64	7.97%
CITY OF OGLESBY	\$18,779	0.0387%	\$327.53	\$81.88	\$342.91	\$85.73	4.70%
CITY OF MCGREGOR	\$36,020	0.0742%	\$646.87	\$161.72	\$657.74	\$164.43	1.68%
CITY TOTALS	\$11,340,581	23.3733%	\$202,282.06	\$49,384.19	\$207,083.17	\$51,770.79	4.83%
OTHER ENTITIES:							
CORYELL COUNTY	\$10,704,227	22.0617%	\$186,481.77	\$46,620.44	\$195,463.12	\$48,865.78	4.82%
CENTRAL TEXAS COLLEGE	\$1,852,888	3.8189%	\$33,251.27	\$8,312.82	\$33,834.42	\$8,458.60	1.75%
MIDDLE TRINITY WCD	\$276,464	0.5698%	\$5,030.30	\$1,257.57	\$5,048.34	\$1,262.08	0.36%
CORYELL ROAD DST #1	\$13,957	0.0288%	\$271.61	\$67.90	\$254.85	\$63.71	-6.17%
OTHER TOTALS	\$12,847,536	26.4792%	\$229,161.64	\$56,258.74	\$234,600.73	\$58,650.18	4.25%
GRAND TOTALS:	\$48,519,398	100.0000%	\$865,441.00	\$216,360.25	\$885,982.00	\$221,495.50	2.37%

CORYELL CENTRAL APPRAISAL DISTRICT
2017 ADOPTED BUDGET 8/24/16

SUMMARY OF REVENUES

DESCRIPTION	2017 ADOPTED BUDGET
JURISDICTION INCOME	\$885,982
INTEREST INCOME	\$100
PENALTY INCOME	\$300
OPEN RECORDS	\$100
TOTAL INCOME	\$886,482

SUMMARY OF RESERVE ACCOUNTS

DESCRIPTION	2017 ADOPTED BUDGET
COMPUTER REPLACEMENT RESERVE	\$10,000
BUILDING REPLACEMENT RESERVE	\$1,835
LEGAL & TECHNOLOGY	\$61,093
TOTAL OF RESERVE ACCOUNTS	\$72,928

**CORYELL CENTRAL APPRAISAL DISTRICT
2017 ADOPTED BUDGET 8/24/16**

2017 SALARY SCHEDULE & BENEFITS

DESCRIPTION	SALARIES	HEALTH CARE	CAR ALLOW	MEDI-CARE	* SUTA	RETRMT	TOTAL
Chief Appraiser	\$86,538	\$6,300	\$6,000	\$1,342	\$212	\$8,654	\$109,046
Director of Appraisal	\$47,500	\$6,300	\$4,800	\$758	\$212	\$4,750	\$64,321
Director of Appraisal Operations	\$47,500	\$6,300	\$4,800	\$758	\$212	\$4,750	\$64,321
Appraiser level 2 - CC	\$46,200	\$6,300	\$4,800	\$740	\$212	\$4,620	\$62,872
Appraiser level 1 - CC	\$29,400	\$6,300	\$4,800	\$496	\$212	\$2,940	\$44,148
Appraiser level 1 - GV	\$28,500	\$6,300	\$4,800	\$483	\$212	\$2,850	\$43,145
Appraiser level 1 - GV	\$26,000	\$6,300	\$4,800	\$447	\$212	\$2,600	\$40,359
Technician 2 - GV	\$37,440	\$6,300	\$0	\$543	\$212	\$3,744	\$48,239
Technician 2 - GV	\$29,120	\$6,300	\$0	\$422	\$212	\$2,912	\$38,967
Technician 2 - CC	\$24,024	\$6,300	\$0	\$348	\$212	\$2,402	\$33,287
Technician 1 - GV (VAC)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clerical PT -GV	\$12,480	\$0	\$0	\$181	\$212	\$0	\$12,873
Promotion Increase	\$3,880	\$0	\$0	\$56	\$0	\$388	\$4,324
Merit Increase	\$12,032	\$0	\$0	\$174	\$0	\$1,203	\$13,410
Retirement Plan Admin Cost						\$600	\$600
TOTAL	\$430,614	\$63,000	\$34,800	\$6,749	\$2,336	\$42,413	\$579,912

* Used 2.36% for SUTA Calculation which is an average of the previous 3 even numbered years