

# **2018 CORYELL CENTRAL APPRAISAL DISTRICT BUDGET**

*IN ACCORDANCE WITH SECTION 6.06 OF THE TEXAS PROPERTY TAX CODE*

August 16, 2017

## **BOARD OF DIRECTORS**

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

## **CHIEF APPRAISER**

Mitch Fast

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2018 BUDGET 8/16/17**

<b>CATEGORY TOTALS</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
SALARIES AND PAYROLL BURDEN	\$612,831	6%	\$579,912
CONTRACTUAL	\$120,946	23%	\$98,499
OFFICE EXPENDITURES	\$96,934	-11%	\$108,521
APPRAISAL REVIEW BOARD	\$4,500	0%	\$4,500
PROFESSIONAL SERVICES	\$20,500	3%	\$20,000
TRAINING AND EDUCATION	\$18,000	0%	\$18,000
APPRAISAL COSTS	\$49,550	-13%	\$57,050
<b>TOTAL</b>	<b>\$923,261</b>	<b>4.1%</b>	<b>\$886,482</b>

<b>SALARIES AND PAYROLL BURDEN</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
6040 WAGES & SALARIES	\$437,138	1%	\$431,017
6040 WAGES & SALARIES (AUTO ALLOWANCE)	\$34,800	0%	\$34,800
6055 EMPLOYEE INSURANCE (HEALTH/LIFE)	\$88,000	40%	\$63,000
6065 RETIREMENT EXPENSE	\$43,714	5%	\$41,792
6070 TAX: PAYROLL (MEDICARE EXPENSE)	\$6,843	1%	\$6,754
6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT)	\$2,336	-8%	\$2,549
<b>TOTALS</b>	<b>\$612,831</b>	<b>6%</b>	<b>\$579,912</b>

<b>CONTRACTUAL</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
6230 T A: GIS APPRAISER MAINTENANCE	\$394	3%	\$382
6230 T A: GIS VIEWER MAINTENANCE	\$1,003	2%	\$983
6230 T A: PACS MAINTENANCE & SUPPORT	\$27,866	4%	\$26,691
6230 T A: PICTOMETRY INTERFACE MAIN	\$1,103	4%	\$1,061
6230.1 PRITCHARD & ABBOT	\$12,000	9%	\$11,000
6230.2 PROMIT: INTERNET HOSTING - SITE	\$0	-100%	\$500
6230.3 BIS: GIS MAINTENANCE	\$18,920	0%	\$18,920
6230.3 BIS: GIS INTERACTIVE MAP	\$3,600	0%	\$3,600
6230.3 BIS: GIS INTERACTIVE MAP ADD LAYERS	\$0		\$0
6230.4 BIS: IT MAINTENANCE WORKSTATIONS	\$5,760	1%	\$5,700
6230.4 BIS: IT MAINTENANCE SERVERS	\$1,200		\$0
6230.4 BIS: IT AUTOMATED BACKUPS	\$1,800	0%	\$1,800
6230.4 BIS: IT EMAIL HOSTING	\$0		\$0
6230.4 BIS: IT REMOTE ACCESS SOLUTION	\$0	-100%	\$1,465
6230.4 BIS: WEBSITE ONLINE FORMS	\$3,600		\$0
6230.4 BIS: WEBSITE ONLINE APPEALS	\$1,500	0%	\$1,500
6230.4 BIS: WEBSITE PROPERTY SEARCH	\$1,200	0%	\$1,200
6230.4 BIS: WEBSITE HOSTING	\$0		\$0

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2018 BUDGET 8/16/17**

6230.6 AERIAL IMAGERY ACQUISITION	\$41,000	73%	\$23,698
<b>TOTAL</b>	\$120,946	23%	\$98,499

Budget includes adding a new service: Online Form Capability.  
The amount of increase for this new service equals \$3,600.

<b>OFFICE EXPENDITURES</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
6045 TML INSURANCE	\$5,500	20%	\$4,600
6205 JANITORIAL EXPENSES-CC	\$2,900	0%	\$2,900
6205 JANITORIAL EXPENSES-GV	\$5,100	0%	\$5,100
6210 COPIER LEASE-CC	\$3,000	7%	\$2,800
6210 COPIER LEASE-GV	\$4,000	0%	\$4,000
6290 OFFICE SPACE - CC	\$31,150	0%	\$31,150
6290 OFFICE SPACE - GV	\$0	-100%	\$16,575
6300 REPAIR AND MAINTENANCE	\$2,500	0%	\$2,500
6340 TELEPHONE EXPENSE	\$28,284	15%	\$24,496
6340 TELEPHONE EXPENSE-WIRELESS DATA	\$2,300	0%	\$2,300
6390 ALARM-CC & GV	\$1,200	9%	\$1,100
6390 UTILITIES-CC & GV	\$11,000	0%	\$11,000
<b>TOTAL</b>	\$96,934	-11%	\$108,521

<b>APPRAISAL REVIEW BOARD</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
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
<b>TOTAL</b>	\$4,500	0%	\$4,500

<b>PROFESSIONAL SERVICES</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
6270 LEGAL SERVICES APPRAISAL DISTRICT	\$8,000	0%	\$8,000
6280 AUDITING EXPENSE	\$6,500	8%	\$6,000
6285 ACCOUNTING SERVICES	\$6,000	0%	\$6,000
<b>TOTAL</b>	\$20,500	3%	\$20,000

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2018 BUDGET 8/16/17**

<b>TRAINING &amp; EDUCATION</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
6075 EDUCATION & TRAINING (SCHOOLS & SEMINARS)	\$12,000	0%	\$12,000
6160 DUES & SUBSCRIPTIONS	\$6,000	0%	\$6,000
<b>TOTAL</b>	<b>\$18,000</b>	<b>0%</b>	<b>\$18,000</b>

<b>APPRAISAL COSTS</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
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	0%	\$17,000
6260 PRINTING, COPIES & REPRODUCTION	\$15,000	0%	\$15,000
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	\$0	-100%	\$7,500
CAPITAL EXP: COMPUTER REPLACEMENT*	\$5,000	0%	\$5,000
<b>TOTAL</b>	<b>\$49,550</b>	<b>-13%</b>	<b>\$57,050</b>

<b>NON-OPERATING EXPENSES</b>	<b>2018 BUDGET</b>		<b>2017 BUDGET</b>
COMPUTER REPLACEMENT RESERVE*	\$15,000	50%	\$10,000
BUILDING REPLACEMENT RESERVE**	\$1,836	0%	\$1,836
LEGAL & TECHNOLOGY FUND***	\$67,929	0%	\$67,929
<b>TOTAL</b>	<b>\$84,765</b>	<b>6%</b>	<b>\$79,765</b>

\*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 2018 and will be transferred to the Non-Operating Expense computer replacement reserve at the EOY.**

\*\* The building replacement reserve is for the maintenance of an office facility for the Gatesville location of Coryell CAD.

\*\*\*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.

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2018 BUDGET 8/16/17**

JURISDICTIONS	2016 APPROX TAX LEVY	% OF TOTAL LEVY	2017 BUDGET	2017 QUARTERLY ALLOCATION	2018 BUDGET	2018 QUARTERLY ALLOCATION	% CHG
<b>SCHOOL DISTRICTS:</b>							
COPPERAS COVE ISD	\$15,157,856	29.1137%	\$265,103.24	\$66,275.81	\$268,649.92	\$67,162.48	1.34%
GATESVILLE ISD	\$8,546,996	16.4162%	\$141,310.48	\$35,327.62	\$151,482.49	\$37,870.62	7.20%
EVANT ISD	\$659,855	1.2674%	\$10,907.79	\$2,726.95	\$11,694.93	\$2,923.73	7.22%
JONESBORO ISD	\$677,378	1.3010%	\$10,592.96	\$2,648.24	\$12,005.49	\$3,001.37	13.33%
OGLESBY ISD	\$631,508	1.2129%	\$10,738.66	\$2,684.66	\$11,192.52	\$2,798.13	4.23%
MOODY ISD	\$224,647	0.4315%	\$3,302.69	\$825.67	\$3,981.53	\$995.38	20.55%
CRAWFORD ISD	\$56,019	0.1076%	\$877.47	\$219.37	\$992.86	\$248.21	13.15%
CLIFTON ISD	\$59,798	0.1149%	\$844.57	\$211.14	\$1,059.84	\$264.96	25.49%
VALLEY MILLS ISD	\$19,329	0.0371%	\$255.06	\$63.76	\$342.57	\$85.64	34.31%
LAMPASAS ISD	\$21,495	0.0413%	\$365.19	\$91.30	\$380.97	\$95.24	4.32%
<b>SCHOOL TOTALS</b>	<b>\$26,054,883</b>	<b>50.0436%</b>	<b>\$444,298.11</b>	<b>\$111,074.53</b>	<b>\$461,783.12</b>	<b>\$115,445.78</b>	<b>3.94%</b>
<b>CITIES:</b>							
CITY OF COPPERAS COVE	\$9,838,074	18.8960%	\$174,564.71	\$43,641.18	\$174,364.87	\$43,591.22	-0.11%
CITY OF GATESVILLE	\$1,794,439	3.4466%	\$30,347.26	\$7,586.81	\$31,803.70	\$7,950.93	4.80%
CITY OF EVANT	\$67,406	0.1295%	\$1,170.55	\$292.64	\$1,194.67	\$298.67	2.06%
CITY OF OGLESBY	\$20,170	0.0387%	\$342.91	\$85.73	\$357.47	\$89.37	4.25%
CITY OF MCGREGOR	\$36,053	0.0692%	\$657.74	\$164.43	\$638.98	\$159.75	-2.85%
<b>CITY TOTALS</b>	<b>\$11,756,142</b>	<b>22.5800%</b>	<b>\$207,083.17</b>	<b>\$51,770.79</b>	<b>\$208,359.71</b>	<b>\$52,089.93</b>	<b>0.62%</b>
<b>OTHER ENTITIES:</b>							
CORYELL COUNTY	\$12,051,283	23.1469%	\$195,463.12	\$48,865.78	\$213,590.64	\$53,397.66	9.27%
CENTRAL TEXAS COLLEGE	\$1,903,697	3.6564%	\$33,834.42	\$8,458.60	\$33,740.12	\$8,435.03	-0.28%
MIDDLE TRINITY WCD	\$284,371	0.5462%	\$5,048.34	\$1,262.08	\$5,040.05	\$1,260.01	-0.16%
CORYELL ROAD DST #1	\$13,957	0.0268%	\$254.85	\$63.71	\$247.36	\$61.84	-2.94%
<b>OTHER TOTALS</b>	<b>\$14,253,308</b>	<b>27.3763%</b>	<b>\$234,600.73</b>	<b>\$58,650.18</b>	<b>\$252,618.17</b>	<b>\$63,154.54</b>	<b>7.68%</b>
<b>GRAND TOTALS:</b>	<b>\$52,064,333</b>	<b>100.0000%</b>	<b>\$885,982.00</b>	<b>\$221,495.50</b>	<b>\$922,761.00</b>	<b>\$230,690.25</b>	<b>4.15%</b>

**CORYELL CENTRAL APPRAISAL DISTRICT**  
**2018 BUDGET 8/16/17**

**SUMMARY OF REVENUES**

<b>DESCRIPTION</b>	<b>2018 BUDGET</b>
JURISDICTION INCOME	\$922,761
INTEREST INCOME	\$100
PENALTY INCOME	\$300
OPEN RECORDS	\$100
<b>TOTAL INCOME</b>	<b>\$923,261</b>

**SUMMARY OF RESERVE ACCOUNTS**

<b>DESCRIPTION</b>	<b>2018 BUDGET</b>
COMPUTER REPLACEMENT RESERVE	\$15,000
BUILDING REPLACEMENT RESERVE	\$1,836
LEGAL & TECHNOLOGY	\$67,929
<b>TOTAL OF RESERVE ACCOUNTS</b>	<b>\$84,765</b>

2018 PRELIMINARY SALARY SCHEDULE & BENEFITS

DESCRIPTION	SALARIES	HEALTH CARE	CAR ALLOW	* MEDI-CARE	** SUTA	RETRMT	TOTAL
Chief Appraiser	\$88,300	\$8,000	\$6,000	\$1,367	\$212	\$8,830	\$112,710
Director of Appraisal							
Director of Appraisal Operations	\$58,240	\$8,000	\$4,800	\$914	\$212	\$5,824	\$77,990
Appraiser level 2 - CC	\$46,200	\$8,000	\$4,800	\$740	\$212	\$4,620	\$64,572
Appraiser level 2 - CC	\$32,400	\$8,000	\$4,800	\$539	\$212	\$3,240	\$49,192
Appraiser level 2 - GV	\$31,500	\$8,000	\$4,800	\$526	\$212	\$3,150	\$48,189
Appraiser level 1 - GV	\$27,300	\$8,000	\$4,800	\$465	\$212	\$2,730	\$43,508
Appraiser level 1 - GV	\$26,000	\$8,000	\$4,800	\$447	\$212	\$2,600	\$42,059
Technician 2 - GV	\$38,440	\$8,000	\$0	\$557	\$212	\$3,844	\$51,054
Technician 2 - GV	\$30,284	\$8,000	\$0	\$439	\$212	\$3,028	\$41,964
Technician 2 - CC	\$25,225	\$8,000	\$0	\$366	\$212	\$2,523	\$36,326
Technician 1 - GV (VAC)	\$22,880	\$8,000	\$0	\$332	\$0	\$2,288	\$33,500
Appraiser/Technician PT	\$18,720	\$0	\$0	\$271	\$212	\$0	\$19,204
Merit Increase	\$12,803	\$0	\$0	\$186	\$0	\$1,280	\$14,269
Retirement Plan Admin Cost						\$600	\$600
<b>TOTAL</b>	<b>\$458,292</b>	<b>\$88,000</b>	<b>\$34,800</b>	<b>\$7,150</b>	<b>\$2,336</b>	<b>\$43,957</b>	<b>\$634,536</b>

\* Used 1.45% for Medicare Calculation with is an estimate based on previous years

\*\* Used 2.36% for SUTA Calculation which is an estimate based on previous years