

**CORYELL CENTRAL APPRAISAL DISTRICT
2021 ADOPTED BUDGET 9/9/20**

CATEGORY TOTALS	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
SALARIES AND PAYROLL BURDEN	\$602,762	2%	\$588,170
CONTRACTUAL	\$170,665	22%	\$140,077
OFFICE EXPENDITURES	\$85,700	-13%	\$99,000
APPRAISAL REVIEW BOARD	\$7,500	25%	\$6,000
PROFESSIONAL SERVICES	\$25,500	4%	\$24,500
TRAINING AND EDUCATION	\$24,000	0%	\$24,000
APPRAISAL COSTS	\$56,700	28%	\$44,200
CAPITAL EXPENDITURES	\$25,000	-46%	\$46,550
TOTAL	\$997,827	2.60%	\$972,497

SALARIES AND PAYROLL BURDEN	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6040 WAGES & SALARIES	\$436,327	3%	\$422,528
6040 WAGES & SALARIES (AUTO ALLOWANCE)	\$30,000	0%	\$30,000
6055 EMPLOYEE INSURANCE (HEALTH/LIFE)	\$84,000	0%	\$84,104
6065 RETIREMENT EXPENSE	\$44,233	3%	\$42,853
6070 TAX: PAYROLL (MEDICARE EXPENSE)	\$6,762	3%	\$6,562
6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT)	\$1,440	-32%	\$2,123
TOTALS	\$602,762	2%	\$588,170

CONTRACTUAL	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6230 H G: GIS APPRAISER MAINTENANCE	\$442	4%	\$424
6230 H G: GIS VIEWER MAINTENANCE	\$1,127	5%	\$1,078
6230 H G: PACS MAINTENANCE & SUPPORT	\$31,314	5%	\$29,965
6230 H G: MOBILE FIELD DEVICE SERVER MAINT.	\$4,059	4%	\$3,884
6230 H G: MOBILE FIELD DEVICE MAINT.	\$4,329	4%	\$4,143
6230 H G: MOBILE FIELD DEVICE CLOUD HOSTING	\$2,389	1%	\$2,371
6230 H G: MOBILE FIELD DEVICE ADV MAPPING	\$643	4%	\$615
6230 H G: DISTO INTEGRATION MAINTENANCE	\$0	-100%	\$389
6230 H G: PICTOMETRY INTERFACE MAIN	\$0	-100%	\$1,186
6230.1 APPRAISAL CONTRACT PROVIDER	\$13,500	0%	\$13,500
6230.3 BIS: GIS INTERACTIVE MAP	\$3,600	0%	\$3,600
6230.3 BIS: GIS MAINTENANCE	\$19,364	1%	\$19,146
6230.4 BIS: IT AUTOMATED BACKUPS	\$1,914	0%	\$1,914
6230.4 BIS: ROUTER MAINTENANCE	\$2,400	167%	\$900
6230.4 BIS: ROUTER SSL VPN	\$360	N/A	\$0
6230.4 BIS: IT EMAIL HOSTING	\$1,440	-20%	\$1,800
6230.4 BIS: IT MAINTENANCE SERVERS	\$1,200	0%	\$1,200
6230.4 BIS: APPRAISAL NOTICE ONLINE HOSTING	\$825	N/A	\$0
6230.4 BIS: IT MAINTENANCE WORKSTATIONS	\$5,760	0%	\$5,760
6230.4 BIS: WEBSITE HOSTING	\$1,200	0%	\$1,200
6230.4 BIS: WEBSITE ONLINE APPEALS	\$1,500	0%	\$1,500

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6230.4 BIS: WEBSITE ONLINE FORMS	\$3,600	0%	\$3,600
6230.4 BIS: WEBSITE PROPERTY SEARCH	\$1,200	0%	\$1,200
SB2 TRUTH IN TAXATION WEBSITE	\$4,500	N/A	\$0
6230.6 AERIAL IMAGERY ACQUISITION	\$64,000	57%	\$40,702
TOTAL	\$170,665	22%	\$140,077

OFFICE EXPENDITURES	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6045 TML INSURANCE	\$5,000	-9%	\$5,500
6205 JANITORIAL EXPENSES-CC	\$3,000	0%	\$3,000
6205 JANITORIAL EXPENSES-GV	\$5,100	0%	\$5,100
6210 COPIER LEASE-CC	\$3,000	0%	\$3,000
6210 COPIER LEASE-GV	\$4,000	0%	\$4,000
6290 OFFICE SPACE - CC	\$33,600	0%	\$33,500
6300 REPAIR AND MAINTENANCE	\$2,500	0%	\$2,500
6340 TELEPHONE EXPENSE	\$15,000	-46%	\$27,900
6340 TELEPHONE EXPENSE-WIRELESS DATA	\$2,300	0%	\$2,300
6390 ALARM-CC & GV	\$1,200	0%	\$1,200
6390 UTILITIES-CC & GV	\$11,000	0%	\$11,000
TOTAL	\$85,700	-13%	\$99,000

APPRAISAL REVIEW BOARD	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6140 APPRAISAL REVIEW BOARD	\$6,500	30%	\$5,000
6140 APPRAISAL REVIEW BOARD EDUCATION	\$500	0%	\$500
6140 LEGAL SERVICES FOR ARB	\$500	0%	\$500
TOTAL	\$7,500	25%	\$6,000

PROFESSIONAL SERVICES	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6270 LEGAL SERVICES APPRAISAL DISTRICT	\$8,000	0%	\$8,000
6280 AUDITING EXPENSE	\$6,500	0%	\$6,500
6285 ACCOUNTING SERVICES	\$11,000	10%	\$10,000
TOTAL	\$25,500	4%	\$24,500

TRAINING & EDUCATION	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6075 EDUCATION & TRAINING (SCHOOLS & SEMINARS)	\$15,000	0%	\$15,000
6160 DUES & SUBSCRIPTIONS	\$9,000	0%	\$9,000
TOTAL	\$24,000	0%	\$24,000

**CORYELL CENTRAL APPRAISAL DISTRICT
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APPRAISAL COSTS	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
6080 MILEAGE/AUTO ALLOWANCE	\$1,500	0%	\$1,500
6100 ADVERTISING & PUBLIC NOTICE	\$3,000	20%	\$2,500
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
6250 POSTAGE SB 2 POSTCARD	\$8,000	N/A	\$0
6260 PRINTING, COPIES & REPRODUCTION	\$15,000	0%	\$15,000
6260 PRINTING, COPIES & REPRO SB2 POSTCARD	\$4,000	N/A	\$0
6297 BOARD OF DIRECTORS EXPENSE	\$500	0%	\$500
6298 CHIEF APPRAISER EXPENSE	\$500	0%	\$500
6389 TESTING & BACKGROUND	\$200	0%	\$200
TOTAL	\$56,700	28%	\$44,200

CAPITAL EXPENDITURES	2021 ADOPTED BUDGET		2020 ADOPTED BUDGET
CAPITAL EXP: DOCUMENT SCANNING ¹	\$0	N/A	\$11,550
CAPITAL EXP: COVE OFFICE ACQUISITION ²	\$20,000	-33%	\$30,000
CAPITAL EXP: COMPUTER REPLACEMENT ³	\$5,000	0%	\$5,000
TOTAL FROM OPERATING BUDGET	\$25,000	-46%	\$46,550

NON-OPERATING EXPENSES	2021 RESERVE FUNDS AVAILABLE		2020 RESERVE FUNDS AVAILABLE
COPPERAS COVE OFFICE RESERVE FUND ²	\$30,000	N/A	\$0
COMPUTER REPLACEMENT RESERVE ³	\$30,000	20%	\$25,000
BUILDING REPLACEMENT RESERVE ⁴	\$1,841	0%	\$1,841
LEGAL & TECHNOLOGY FUND ⁵	\$104,784	-5%	\$110,840
TOTAL RESERVE FUNDS AVAILABLE	\$166,625	21%	\$137,681

BUDGET SURPLUS FUNDS POLICY

It shall be the policy of the Board of Directors of the Coryell Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be appropriated to the Legal and Technology Fund account or as otherwise directed by the Board of Directors and thereby obligated to be spent as approved by the Board of Directors.

The Chief Appraiser shall notify the taxing units participating in the Coryell Central Appraisal District of the amount retained by the Board of Directors after the completion of the annual financial audit for the year in which the funds were obligated and unspent.

See next page for additional footnotes

CORYELL CENTRAL APPRAISAL DISTRICT
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1-The CAPITAL EXP: DOCUMENT SCANNING line item is for the digitizing of appraisal rolls from 1983 - 2005. Completed in 2020.

2-The CAPITAL EXP: COVE OFFICE ACQUISITION would be for the purchase of a permanent office facility in Copperas Cove that Coryell CAD owns versus leases.

3-The CAPITAL EXP: COMPUTER REPLACEMENT and the COMPUTER REPLACEMENT RESERVE are for the periodic replacement of the computer equipment utilized by Coryell CAD. The replacement schedule is every 3-5 years. The CAPITAL EXP:COMPUTER REPLACEMENT \$5,000 amount is included in the entity contributions for 2021 and will be transferred to the NON-OPERATING EXPENSE COMPUTER RELACEMENT RESERVE.

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

5-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
2021 ADOPTED BUDGET 9/9/20

JURISDICTIONS	2019 APPROX TAX LEVY	% OF TOTAL LEVY	2020 BUDGET	2020 QUARTERLY ALLOCATION	2021 ADOPTED BUDGET	2021 QUARTERLY ALLOCATION	% CHG
SCHOOL DISTRICTS:							
COPPERAS COVE ISD	\$15,502,196	27.11%	\$271,816.87	\$67,954.22	\$270,329.27	\$67,582.32	-0.55%
GATESVILLE ISD	\$9,216,783	16.12%	\$157,939.16	\$39,484.79	\$160,723.44	\$40,180.86	1.76%
OGLESBY ISD	\$810,882	1.42%	\$13,176.50	\$3,294.12	\$14,140.26	\$3,535.07	7.31%
JONESBORO ISD	\$748,045	1.31%	\$11,817.81	\$2,954.45	\$13,044.50	\$3,261.12	10.38%
EVANT ISD	\$688,217	1.20%	\$11,558.49	\$2,889.62	\$12,001.21	\$3,000.30	3.83%
MOODY ISD	\$298,421	0.52%	\$4,730.10	\$1,182.52	\$5,203.91	\$1,300.98	10.02%
CLIFTON ISD	\$73,117	0.13%	\$1,270.89	\$317.72	\$1,275.02	\$318.75	0.32%
CRAWFORD ISD	\$64,042	0.11%	\$988.97	\$247.24	\$1,116.77	\$279.19	12.92%
LAMPASAS ISD	\$21,471	0.04%	\$385.04	\$96.26	\$374.41	\$93.60	-2.76%
VALLEY MILLS ISD	\$16,297	0.03%	\$283.42	\$70.86	\$284.19	\$71.05	0.27%
SCHOOL TOTALS	\$27,439,470	47.98%	\$473,967.26	\$118,491.81	\$478,492.98	\$119,623.24	0.95%
CITIES:							
CITY OF COPPERAS COVE	\$10,430,618	18.24%	\$176,676.66	\$44,169.16	\$181,890.44	\$45,472.61	2.95%
CITY OF GATESVILLE	\$2,407,587	4.21%	\$40,412.20	\$10,103.05	\$41,983.81	\$10,495.95	3.89%
CITY OF EVANT	\$72,131	0.13%	\$1,271.83	\$317.96	\$1,257.82	\$314.46	-1.10%
CITY OF OGLESBY	\$43,896	0.08%	\$712.62	\$178.16	\$765.46	\$191.36	7.41%
CITY OF MCGREGOR	\$43,285	0.08%	\$681.15	\$170.29	\$754.81	\$188.70	10.81%
CITY TOTALS	\$12,997,516	22.73%	\$219,754.46	\$54,938.62	\$226,652.34	\$56,663.08	3.14%
OTHER ENTITIES:							
CORYELL COUNTY	\$14,562,656	25.46%	\$239,165.23	\$59,791.31	\$253,945.45	\$63,486.36	6.18%
CENTRAL TEXAS COLLEGE	\$1,914,218	3.35%	\$34,414.11	\$8,603.53	\$33,380.38	\$8,345.09	-3.00%
MIDDLE TRINITY WCD	\$264,266	0.46%	\$4,460.78	\$1,115.19	\$4,608.31	\$1,152.08	3.31%
CORYELL ROAD DST #1	\$14,195	0.02%	\$235.16	\$58.79	\$247.54	\$61.89	5.27%
OTHER TOTALS	\$16,755,336	29.30%	\$278,275.28	\$69,568.82	\$292,181.68	\$73,045.42	5.00%
GRAND TOTALS:	\$57,192,322	100.00%	\$971,997.00	\$242,999.25	\$997,327.00	\$249,331.75	2.61%

CORYELL CENTRAL APPRAISAL DISTRICT
2021 ADOPTED BUDGET 9/9/20

SUMMARY OF REVENUES

DESCRIPTION	2021 ADOPTED BUDGET
JURISDICTION INCOME	\$997,327
INTEREST INCOME	\$100
PENALTY INCOME	\$300
OPEN RECORDS	\$100
TOTAL INCOME	\$997,827

SUMMARY OF RESERVE ACCOUNTS

DESCRIPTION	2021 RESERVE FUNDS AVAILABLE
COMPUTER REPLACEMENT RESERVE	\$30,000
COPPERAS COVE OFFICE RESERVE FUND	\$30,000
BUILDING REPLACEMENT RESERVE	\$1,841
LEGAL & TECHNOLOGY	\$104,784
TOTAL OF RESERVE ACCOUNTS	\$166,625

2021 ADOPTED BUDGET SALARY SCHEDULE & BENEFITS

DESCRIPTION	SALARIES	HEALTH CARE	CAR ALLOW	* MEDI-CARE	** SUTA	RETRMT	TOTAL
Chief Appraiser	\$94,000	\$8,400	\$6,000	\$1,450	\$144	\$9,400	\$119,394
Deputy Chief Appraiser GV	\$61,500	\$8,400	\$4,800	\$961	\$144	\$6,150	\$81,955
Deputy Chief Appraiser CC	\$55,000	\$8,400	\$4,800	\$867	\$144	\$5,500	\$74,711
Appraiser level 1 - GV	\$29,000	\$8,400	\$4,800	\$490	\$144	\$2,900	\$45,734
Appraiser level 1 - CC	\$34,200	\$8,400	\$4,800	\$566	\$144	\$3,420	\$51,530
Appraiser level 1 - GV	\$34,200	\$8,400	\$4,800	\$566	\$144	\$3,420	\$51,530
Technician 2 - GV	\$37,440	\$8,400	\$0	\$543	\$144	\$3,744	\$50,271
Technician 2 - GV	\$28,000	\$8,400	\$0	\$406	\$144	\$2,800	\$39,750
Technician 2 - CC	\$28,000	\$8,400	\$0	\$406	\$144	\$2,800	\$39,750
Technician 1 - CC	\$23,880	\$8,400	\$0	\$346	\$144	\$2,388	\$35,158
Appraiser/Technician PT							
Merit Increase	\$11,107	\$0	\$0	\$161	\$0	\$1,111	\$12,378
Retirement Plan Admin Cost						\$600	\$600
TOTAL	\$436,327	\$84,000	\$30,000	\$6,762	\$1,440	\$44,233	\$602,762

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

** Used 1.60% for SUTA Calculation which is an estimate based on previous years