

CORYELL CENTRAL APPRAISAL DISTRICT
2022 PRELIMINARY BUDGET 5/12/21

CATEGORY TOTALS	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
SALARIES AND PAYROLL BURDEN	\$690,574	15%	\$602,762
CONTRACTUAL	\$173,562	2%	\$170,665
OFFICE EXPENDITURES	\$90,700	6%	\$85,700
APPRAISAL REVIEW BOARD	\$7,500	0%	\$7,500
PROFESSIONAL SERVICES	\$26,000	2%	\$25,500
TRAINING AND EDUCATION	\$24,000	0%	\$24,000
APPRAISAL COSTS	\$56,700	0%	\$56,700
CAPITAL EXPENDITURES	\$5,000	-80%	\$25,000
TOTAL	\$1,074,036	7.64%	\$997,827

SALARIES AND PAYROLL BURDEN	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
6040 WAGES & SALARIES	\$494,792	13%	\$436,327
6040 WAGES & SALARIES (AUTO ALLOWANCE)	\$34,800	16%	\$30,000
6055 EMPLOYEE INSURANCE (HEALTH/LIFE)	\$101,640	21%	\$84,000
6065 RETIREMENT EXPENSE	\$50,079	13%	\$44,233
6070 TAX: PAYROLL (MEDICARE EXPENSE)	\$7,679	14%	\$6,762
6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT)	\$1,584	10%	\$1,440
TOTALS	\$690,574	15%	\$602,762

CONTRACTUAL	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
6230 H G: GIS APPRAISER MAINTENANCE	\$457	3%	\$442
6230 H G: GIS VIEWER MAINTENANCE	\$1,163	3%	\$1,127
6230 H G: PACS MAINTENANCE & SUPPORT	\$32,331	3%	\$31,314
6230 H G: MOBILE FIELD DEVICE SERVER MAINT.	\$4,191	3%	\$4,059
6230 H G: MOBILE FIELD DEVICE MAINT.	\$4,470	3%	\$4,329
6230 H G: MOBILE FIELD DEVICE CLOUD HOSTING	\$2,414	1%	\$2,389
6230 H G: MOBILE FIELD DEVICE ADV MAPPING	\$664	3%	\$643
6230.1 APPRAISAL CONTRACT PROVIDER	\$16,000	19%	\$13,500
6230.3 BIS: GIS INTERACTIVE MAP	\$3,600	0%	\$3,600
6230.3 BIS: GIS MAINTENANCE	\$19,934	3%	\$19,364
6230.4 BIS: IT AUTOMATED BACKUPS	\$2,025	6%	\$1,914
6230.4 BIS: ROUTER MAINTENANCE	\$2,472	3%	\$2,400
6230.4 BIS: ROUTER SSL VPN	\$360	0%	\$360
6230.4 BIS: IT EMAIL HOSTING & FORWARDING	\$1,488	3%	\$1,440
6230.4 BIS: IT MAINTENANCE SERVERS	\$1,236	3%	\$1,200
6230.4 BIS: APPRAISAL NOTICE ONLINE HOSTING	\$825	0%	\$825
6230.4 BIS: IT MAINTENANCE WORKSTATIONS	\$5,933	3%	\$5,760
6230.4 BIS: WEBSITE HOSTING	\$1,200	0%	\$1,200
6230.4 BIS: WEBSITE ONLINE APPEALS	\$1,500	0%	\$1,500
6230.4 BIS: WEBSITE ONLINE FORMS	\$3,600	0%	\$3,600

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6230.4 BIS: WEBSITE PROPERTY SEARCH	\$1,200	0%	\$1,200
SB2 TRUTH IN TAXATION WEBSITE	\$2,500	-44%	\$4,500
6230.6 AERIAL IMAGERY ACQUISITION	\$64,000	0%	\$64,000
TOTAL	\$173,562	2%	\$170,665

OFFICE EXPENDITURES	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
6045 TML INSURANCE	\$5,000	0%	\$5,000
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%	\$33,600
6300 REPAIR AND MAINTENANCE	\$2,500	0%	\$2,500
6340 TELEPHONE EXPENSE	\$20,000	33%	\$15,000
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	\$90,700	6%	\$85,700

APPRAISAL REVIEW BOARD	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
6140 APPRAISAL REVIEW BOARD	\$6,500	0%	\$6,500
6140 APPRAISAL REVIEW BOARD EDUCATION	\$500	0%	\$500
6140 LEGAL SERVICES FOR ARB	\$500	0%	\$500
TOTAL	\$7,500	0%	\$7,500

PROFESSIONAL SERVICES	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
6270 LEGAL SERVICES APPRAISAL DISTRICT	\$8,000	0%	\$8,000
6280 AUDITING EXPENSE	\$7,000	8%	\$6,500
6285 ACCOUNTING SERVICES	\$11,000	0%	\$11,000
TOTAL	\$26,000	2%	\$25,500

TRAINING & EDUCATION	2022 PRELIMINARY BUDGET		2021 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	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
6080 MILEAGE/AUTO ALLOWANCE	\$1,500	0%	\$1,500
6100 ADVERTISING & PUBLIC NOTICE	\$3,000	0%	\$3,000
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	0%	\$8,000
6260 PRINTING, COPIES & REPRODUCTION	\$15,000	0%	\$15,000
6260 PRINTING, COPIES & REPRO SB2 POSTCARD	\$4,000	0%	\$4,000
6297 BOARD OF DIRECTORS EXPENSE	\$500	0%	\$500
6298 CHIEF APPRAISER EXPENSE	\$500	0%	\$500
6389 TESTING & BACKGROUND	\$200	0%	\$200
TOTAL	\$56,700	0%	\$56,700

CAPITAL EXPENDITURES	2022 PRELIMINARY BUDGET		2021 ADOPTED BUDGET
CAPITAL EXP: COVE OFFICE ACQUISITION-1	\$0	-100%	\$20,000
CAPITAL EXP: COMPUTER REPLACEMENT-2	\$5,000	0%	\$5,000
TOTAL FROM OPERATING BUDGET	\$5,000	-80%	\$25,000

NON-OPERATING EXPENSES	2022 RESERVE FUNDS AVAILABLE		2021 RESERVE FUNDS AVAILABLE
COPPERAS COVE OFFICE RESERVE FUND-1	\$0	N/A	\$0
COMPUTER REPLACEMENT RESERVE-2	\$14,742	51%	\$9,742
BUILDING REPLACEMENT RESERVE-3	\$1,841	0%	\$1,841
LEGAL & TECHNOLOGY FUND-4	\$160,994	29%	\$125,094
TOTAL RESERVE FUNDS AVAILABLE	\$177,577	30%	\$136,677

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.

CORYELL CENTRAL APPRAISAL DISTRICT
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1-The CAPITAL EXP: COVE OFFICE ACQUISITION was for the purchase of a permanent office facility in Copperas Cove that Coryell CAD acquired in 2020 and estimates to be completed in 2021.

2-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 2022 and will be transferred to the NON-OPERATING EXPENSE COMPUTER RELACEMENT RESERVE.

3-The building replacement reserve is for the maintenance of an office facility for the Gatesville and Copperas Cove locations of Coryell CAD.

4-The legal/technology fund is for the purchase of equipment and software due to technological advancements and a legal service reserve to provide resources for unplanned litigation involving the Appraisal District. The 2021 RESERVE FUNDS AVAILABLE has been reduced by \$22,600 and \$13,300 due to funds having been transferred to the operating account for the Copperas Cove office acquisition project and are earmarked to be reimbursed in 2021.

The 2022 RESERVE FUNDS AVAILABLE calculation is as follow: Beginning balance of \$105,013 (Feb Financials) + 33,381 (Legal Fee Reimbursement) + \$22,600 (Portion of Office Down Payment) = \$160,994.

**CORYELL CENTRAL APPRAISAL DISTRICT
2022 PRELIMINARY BUDGET 5/12/21**

JURISDICTIONS	2019 APPROX TAX LEVY	% OF TOTAL LEVY	2021 BUDGET	2021 QUARTERLY ALLOCATION	2022 ADOPTED BUDGET	2022 QUARTERLY ALLOCATION	% CHG
SCHOOL DISTRICTS:							
COPPERAS COVE ISD	\$15,713,303	26.63%	\$270,329.27	\$67,582.32	\$285,644.76	\$71,411.19	5.67%
GATESVILLE ISD	\$10,169,233	17.24%	\$160,723.44	\$40,180.86	\$184,861.72	\$46,215.43	15.02%
OGLESBY ISD	\$842,041	1.43%	\$14,140.26	\$3,535.07	\$15,307.07	\$3,826.77	8.25%
JONESBORO ISD	\$766,249	1.30%	\$13,044.50	\$3,261.12	\$13,929.28	\$3,482.32	6.78%
EVANT ISD	\$699,501	1.19%	\$12,001.21	\$3,000.30	\$12,715.90	\$3,178.98	5.96%
MOODY ISD	\$305,890	0.52%	\$5,203.91	\$1,300.98	\$5,560.63	\$1,390.16	6.85%
CLIFTON ISD	\$69,470	0.12%	\$1,275.02	\$318.75	\$1,262.87	\$315.72	-0.95%
CRAWFORD ISD	\$62,944	0.11%	\$1,116.77	\$279.19	\$1,144.23	\$286.06	2.46%
LAMPASAS ISD	\$23,006	0.04%	\$374.41	\$93.60	\$418.21	\$104.55	11.70%
VALLEY MILLS ISD	\$16,171	0.03%	\$284.19	\$71.05	\$293.96	\$73.49	3.44%
SCHOOL TOTALS	\$28,667,808	48.59%	\$478,492.98	\$119,623.24	\$521,138.62	\$130,284.66	8.91%
CITIES:							
CITY OF COPPERAS COVE	\$10,711,474	18.15%	\$181,890.44	\$45,472.61	\$194,718.86	\$48,679.71	7.05%
CITY OF GATESVILLE	\$2,478,196	4.20%	\$41,983.81	\$10,495.95	\$45,049.96	\$11,262.49	7.30%
CITY OF EVANT	\$72,263	0.12%	\$1,257.82	\$314.46	\$1,313.64	\$328.41	4.44%
CITY OF OGLESBY	\$43,667	0.07%	\$765.46	\$191.36	\$793.80	\$198.45	3.70%
CITY OF MCGREGOR	\$47,718	0.08%	\$754.81	\$188.70	\$867.44	\$216.86	14.92%
CITY TOTALS	\$13,353,318	22.63%	\$226,652.34	\$56,663.08	\$242,743.70	\$60,685.92	7.10%
OTHER ENTITIES:							
CORYELL COUNTY	\$14,827,706	25.13%	\$253,945.45	\$63,486.36	\$269,545.90	\$67,386.48	6.14%
CENTRAL TEXAS COLLEGE	\$1,881,116	3.19%	\$33,380.38	\$8,345.09	\$34,195.93	\$8,548.98	2.44%
MIDDLE TRINITY WCD	\$270,201	0.46%	\$4,608.31	\$1,152.08	\$4,911.85	\$1,227.96	6.59%
OTHER TOTALS	\$16,979,023	28.78%	\$291,934.14	\$72,983.54	\$308,653.68	\$77,163.42	5.73%
GRAND TOTALS:	\$59,000,148	100.00%	\$997,079.46	\$249,269.86	\$1,072,536.00	\$268,134.00	7.57%

CORYELL CENTRAL APPRAISAL DISTRICT
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SUMMARY OF REVENUES

DESCRIPTION	2022 PRELIMINARY BUDGET
JURISDICTION INCOME	\$1,072,536
INTEREST INCOME	\$1,000
PENALTY INCOME	\$250
OPEN RECORDS	\$250
TOTAL INCOME	\$1,074,036

SUMMARY OF RESERVE ACCOUNTS

DESCRIPTION	2022 RESERVE FUNDS AVAILABLE
COMPUTER REPLACEMENT RESERVE	\$14,742
BUILDING REPLACEMENT RESERVE	\$1,841
LEGAL & TECHNOLOGY	\$160,994
TOTAL OF RESERVE ACCOUNTS	\$177,577

2022 PRELIMINARY BUDGET SALARY SCHEDULE & BENEFITS

DESCRIPTION	SALARIES	HEALTH CARE	CAR ALLOW	* MEDI-CARE	** SUTA	RETRMT	TOTAL
Chief Appraiser	\$95,800	\$9,240	\$6,000	\$1,476	\$144	\$9,580	\$122,240
Deputy Chief Appraiser GV	\$63,000	\$9,240	\$4,800	\$983	\$144	\$6,300	\$84,467
Deputy Chief Appraiser CC	\$55,000	\$9,240	\$4,800	\$867	\$144	\$5,500	\$75,551
Appraiser level 1 - GV	\$30,500	\$9,240	\$4,800	\$512	\$144	\$3,050	\$48,246
Appraiser level 2 - CC	\$35,700	\$9,240	\$4,800	\$587	\$144	\$3,570	\$54,041
Appraiser level 2 - GV	\$35,200	\$9,240	\$4,800	\$580	\$144	\$3,520	\$53,484
Additional Appraiser	\$35,000	\$9,240	\$4,800	\$577	\$144	\$3,500	\$53,261
Technician 2 - GV	\$37,440	\$9,240	\$0	\$543	\$144	\$3,744	\$51,111
Technician 2 - GV	\$29,500	\$9,240	\$0	\$428	\$144	\$2,950	\$42,262
Technician 2 - CC	\$29,000	\$9,240	\$0	\$421	\$144	\$2,900	\$41,705
Technician 1 - CC	\$25,000	\$9,240	\$0	\$363	\$144	\$2,500	\$37,247
Schedule Increase	\$15,200	\$0	\$0	\$220	\$0	\$1,520	\$16,940
Merit Increase	\$8,452	\$0	\$0	\$123	\$0	\$845	\$9,420
Retirement Plan Admin Cost						\$600	\$600
TOTAL	\$494,792	\$101,640	\$34,800	\$7,679	\$1,584	\$50,079	\$690,575

\$459,792 \$92,400 \$30,000 \$7,102 \$1,440 \$46,579 \$637,313

* 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