

**2023 CORYELL CENTRAL APPRAISAL
DISTRICT ADOPTED BUDGET**

IN ACCORDANCE WITH SECTION 6.06 OF THE TEXAS PROPERTY TAX CODE

9/14/2022

BOARD OF DIRECTORS

Justin Carothers, Chairman

Bradi Diaz, Secretary

Inez Faison, Spokesperson

Andy James

Jay Manning

CHIEF APPRAISER

Mitch Fast

**CORYELL CENTRAL APPRAISAL DISTRICT
2023 ADOPTED BUDGET**

CATEGORY TOTALS	2023 ADOPTED BUDGET		2022 ADOPTED BUDGET
SALARIES AND PAYROLL BURDEN	\$755,132	9%	\$690,574
CONTRACTUAL	\$180,175	4%	\$173,562
OFFICE EXPENDITURES	\$83,167	-8%	\$90,700
APPRAISAL REVIEW BOARD	\$8,500	13%	\$7,500
PROFESSIONAL SERVICES	\$28,000	8%	\$26,000
TRAINING AND EDUCATION	\$24,000	0%	\$24,000
APPRAISAL COSTS	\$59,200	4%	\$56,700
CAPITAL EXPENDITURES	\$24,000	380%	\$5,000
TOTAL	\$1,162,174	8.21%	\$1,074,036

SALARIES AND PAYROLL BURDEN	2023 ADOPTED BUDGET		2022 ADOPTED BUDGET
6040 WAGES & SALARIES	\$536,303	8%	\$494,792
6040 WAGES & SALARIES (AUTO ALLOWANCE)	\$45,600	31%	\$34,800
6055 EMPLOYEE INSURANCE (HEALTH/LIFE)	\$108,977	7%	\$101,640
6065 RETIREMENT EXPENSE	\$54,230	8%	\$50,079
6070 TAX: PAYROLL (MEDICARE EXPENSE)	\$8,438	10%	\$7,679
6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT)	\$1,584	0%	\$1,584
TOTALS	\$755,132	9%	\$690,574

CONTRACTUAL	2023 ADOPTED BUDGET		2022 ADOPTED BUDGET
6230 H G: GIS APPRAISER MAINTENANCE	\$457	0%	\$457
6230 H G: GIS VIEWER MAINTENANCE	\$2,043	76%	\$1,163
6230 H G: PACS MAINTENANCE & SUPPORT	\$33,301	3%	\$32,331
6230 H G: MOBILE FIELD DEVICE SERVER MAINT.	\$4,358	4%	\$4,191
6230 H G: MOBILE FIELD DEVICE MAINT.	\$4,649	4%	\$4,470
6230 H G: MOBILE FIELD DEVICE CLOUD HOSTING	\$3,097	28%	\$2,414
6230 H G: MOBILE FIELD DEVICE ADV MAPPING	\$690	4%	\$664
6230.1 APPRAISAL CONTRACT PROVIDER	\$16,000	0%	\$16,000
JUST APPRAISED DEEDS & EXEMPTIONS	\$0	n/a	\$0
6230.3 BIS: GIS INTERACTIVE MAP	\$3,708	3%	\$3,600
6230.3 BIS: GIS MAINTENANCE	\$20,770	4%	\$19,934
6230.4 BIS: SERVER BACKUPS	\$668	n/a	\$0
6230.4 BIS: SERVER BACKUPS VIRTUAL	\$1,337	n/a	\$0
6230.4 BIS: IT AUTOMATED BACKUPS	\$2,085	3%	\$2,025
6230.4 BIS: ROUTER MAINTENANCE	\$2,546	3%	\$2,472
6230.4 BIS: ROUTER SSL VPN	\$371	3%	\$360
6230.4 BIS: IT EMAIL HOSTING & FORWARDING	\$1,563	5%	\$1,488
6230.4 BIS: IT MAINTENANCE SERVERS	\$1,273	3%	\$1,236
6230.4 BIS: APPRAISAL NOTICE ONLINE HOSTING	\$825	0%	\$825
6230.4 BIS: IT MAINTENANCE WORKSTATIONS	\$6,111	3%	\$5,933
6230.4 BIS: WEBSITE HOSTING	\$1,236	3%	\$1,200

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6230.4 BIS: WEBSITE ONLINE APPEALS	\$1,575	5%	\$1,500
6230.4 BIS: WEBSITE ONLINE FORMS	\$3,780	5%	\$3,600
6230.4 BIS: WEBSITE PROPERTY SEARCH	\$1,260	5%	\$1,200
SB2 TRUTH IN TAXATION WEBSITE	\$2,472	-1%	\$2,500
6230.6 AERIAL IMAGERY ACQUISITION	\$64,000	0%	\$64,000
TOTAL	\$180,175	4%	\$173,562

OFFICE EXPENDITURES	2023 ADOPTED BUDGET		2022 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	\$30,067	-11%	\$33,600
6300 REPAIR AND MAINTENANCE	\$2,500	0%	\$2,500
6340 TELEPHONE EXPENSE	\$16,000	-20%	\$20,000
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	\$83,167	-8%	\$90,700

APPRAISAL REVIEW BOARD	2023 ADOPTED BUDGET		2022 ADOPTED BUDGET
6140 APPRAISAL REVIEW BOARD	\$7,500	15%	\$6,500
6140 APPRAISAL REVIEW BOARD EDUCATION	\$500	0%	\$500
6140 LEGAL SERVICES FOR ARB	\$500	0%	\$500
TOTAL	\$8,500	13%	\$7,500

PROFESSIONAL SERVICES	2023 ADOPTED BUDGET		2022 ADOPTED BUDGET
6270 LEGAL SERVICES APPRAISAL DISTRICT	\$8,000	0%	\$8,000
6280 AUDITING EXPENSE	\$9,000	29%	\$7,000
6285 ACCOUNTING SERVICES	\$11,000	0%	\$11,000
TOTAL	\$28,000	8%	\$26,000

TRAINING & EDUCATION	2023 ADOPTED BUDGET		2022 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
2023 ADOPTED BUDGET**

6080 MILEAGE/AUTO ALLOWANCE	\$1,500	0%	\$1,500
6100 ADVERTISING & PUBLIC NOTICE	\$3,500	17%	\$3,000
6245 OFFICE SUPPLIES-CC	\$3,500	0%	\$3,500
6245 OFFICE SUPPLIES-GV	\$3,500	0%	\$3,500
6250 POSTAGE	\$26,000	4%	\$25,000
6260 PRINTING, COPIES & REPRODUCTION	\$20,000	5%	\$19,000
6297 BOARD OF DIRECTORS EXPENSE	\$500	0%	\$500
6298 CHIEF APPRAISER EXPENSE	\$500	0%	\$500
6389 TESTING & BACKGROUND	\$200	0%	\$200
TOTAL	\$59,200	4%	\$56,700

CAPITAL EXPENDITURES	2023 ADOPTED BUDGET		2022 ADOPTED BUDGET
CAPITAL EXP: REPAIRS & MAINTENANCE-1	\$19,000	n/a	\$0
CAPITAL EXP: COMPUTER REPLACEMENT-2	\$5,000	0%	\$5,000
TOTAL FROM OPERATING BUDGET	\$24,000	380%	\$5,000

NON-OPERATING EXPENSES	2023 RESERVE FUNDS AVAILABLE		2022 RESERVE FUNDS AVAILABLE
COMPUTER REPLACEMENT RESERVE-2	\$14,742	0%	\$14,742
BUILDING REPLACEMENT RESERVE-3	\$1,841	0%	\$1,841
LEGAL & TECHNOLOGY FUND-4	\$137,396	-4%	\$142,732
TOTAL RESERVE FUNDS AVAILABLE	\$153,979	-3%	\$159,315

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 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
2023 ADOPTED BUDGET***

1-The CAPITAL EXP: REPAIRS & MAINTENANCE is for the periodic maintenance needs of either office location. The REPAIR & MAINTENANCE \$10,000 amount is included in the entity contributions for 2023 and will be transferred to the NON-OPERATING EXPENSE BUILDING REPLACEMENT RESERVE if not spent.

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 2023 and will be transferred to the NON-OPERATING EXPENSE COMPUTER RELACEMENT RESERVE.

3-The building replacement reserve is for the maintenance of office facilities 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.

**CORYELL CENTRAL APPRAISAL DISTRICT
2023 ADOPTED BUDGET**

JURISDICTIONS	2021 TAX LEVY	% OF TOTAL LEVY	2022 BUDGET	2022 QUARTERLY ALLOCATION	2023 BUDGET	2023 QUARTERLY ALLOCATION	% CHG
SCHOOL DISTRICTS:							
COPPERAS COVE ISD	\$16,197,455	26.29%	\$285,644.76	\$71,411.19	\$305,449.42	\$76,362.35	6.93%
GATESVILLE ISD	\$10,415,746	16.91%	\$184,861.72	\$46,215.43	\$196,418.73	\$49,104.68	6.25%
OGLESBY ISD	\$1,100,938	1.79%	\$15,307.07	\$3,826.77	\$20,761.34	\$5,190.33	35.63%
JONESBORO ISD	\$879,115	1.43%	\$13,929.28	\$3,482.32	\$16,578.23	\$4,144.56	19.02%
EVANT ISD	\$813,397	1.32%	\$12,715.90	\$3,178.98	\$15,338.93	\$3,834.73	20.63%
MOODY ISD	\$401,577	0.65%	\$5,560.63	\$1,390.16	\$7,572.88	\$1,893.22	36.19%
CLIFTON ISD	\$74,731	0.12%	\$1,262.87	\$315.72	\$1,409.27	\$352.32	11.59%
CRAWFORD ISD	\$157,903	0.26%	\$1,144.23	\$286.06	\$2,977.71	\$744.43	160.24%
LAMPASAS ISD	\$22,778	0.04%	\$418.21	\$104.55	\$429.54	\$107.39	2.71%
VALLEY MILLS ISD	\$16,393	0.03%	\$293.96	\$73.49	\$309.14	\$77.28	5.16%
SCHOOL TOTALS	\$30,080,033	48.83%	\$521,138.62	\$130,284.66	\$567,245.19	\$141,811.30	8.85%
CITIES:							
CITY OF COPPERAS COVE	\$11,390,533	18.49%	\$194,718.86	\$48,679.71	\$214,801.13	\$53,700.28	10.31%
CITY OF GATESVILLE	\$2,528,434	4.10%	\$45,049.96	\$11,262.49	\$47,680.87	\$11,920.22	5.84%
CITY OF EVANT	\$74,520	0.12%	\$1,313.64	\$328.41	\$1,405.29	\$351.32	6.98%
CITY OF OGLESBY	\$44,784	0.07%	\$793.80	\$198.45	\$844.53	\$211.13	6.39%
CITY OF MCGREGOR	\$45,206	0.07%	\$867.44	\$216.86	\$852.49	\$213.12	-1.72%
CITY TOTALS	\$14,083,477	22.86%	\$242,743.70	\$60,685.92	\$265,584.30	\$66,396.08	9.41%
OTHER ENTITIES:							
CORYELL COUNTY	\$15,242,955	24.74%	\$269,545.90	\$67,386.48	\$287,449.58	\$71,862.40	6.64%
CENTRAL TEXAS COLLEGE	\$1,914,068	3.11%	\$34,195.93	\$8,548.98	\$36,095.24	\$9,023.81	5.55%
MIDDLE TRINITY WCD	\$281,033	0.46%	\$4,911.85	\$1,227.96	\$5,299.68	\$1,324.92	7.90%
OTHER TOTALS	\$17,438,056	28.31%	\$308,653.68	\$77,163.42	\$328,844.50	\$82,211.13	6.54%
GRAND TOTALS:	\$61,601,566	100.00%	\$1,072,536.00	\$268,134.00	\$1,161,674.00	\$290,418.50	8.31%
							8.31%

**CORYELL CENTRAL APPRAISAL DISTRICT
2023 PRELIMINARY BUDGET**

SUMMARY OF REVENUES

DESCRIPTION	2023 ADOPTED BUDGET
JURISDICTION INCOME	\$1,161,674
INTEREST INCOME	\$150
PENALTY INCOME	\$250
OPEN RECORDS	\$100
TOTAL INCOME	\$1,162,174

SUMMARY OF RESERVE ACCOUNTS

DESCRIPTION	2023 RESERVE FUNDS AVAILABLE
COMPUTER REPLACEMENT RESERVE	\$14,742
BUILDING REPLACEMENT RESERVE	\$1,841
LEGAL & TECHNOLOGY	\$137,396
TOTAL OF RESERVE ACCOUNTS	\$153,979

2023 ADOPTED BUDGET SALARY SCHEDULE & BENEFITS

DESCRIPTION	SALARIES	HEALTH CARE	CAR ALLOW	* MEDI-CARE	** SUTA	RETRMT	TOTAL
Chief Appraiser	\$98,675	\$9,907	\$6,000	\$1,518	\$144	\$9,868	\$126,111
Deputy Chief Appraiser GV	\$66,000	\$9,907	\$6,600	\$1,053	\$144	\$6,600	\$90,304
Deputy Chief Appraiser CC	\$57,750	\$9,907	\$6,600	\$933	\$144	\$5,775	\$81,109
Appraiser level 1 - GV	\$35,000	\$9,907	\$6,600	\$603	\$144	\$3,500	\$55,754
Appraiser level 2 - CC	\$38,000	\$9,907	\$6,600	\$647	\$144	\$3,800	\$59,098
Appraiser level 2 - GV	\$50,000	\$9,907	\$6,600	\$821	\$144	\$5,000	\$72,472
Appraiser level 1 - CC	\$31,200	\$9,907	\$6,600	\$548	\$144	\$3,120	\$51,519
Technician 2 - GV	\$37,440	\$9,907	\$0	\$543	\$144	\$3,744	\$51,778
Technician 2 - GV (TLO)	\$33,500	\$9,907	\$0	\$486	\$144	\$3,350	\$47,387
Technician 2 - CC	\$32,000	\$9,907	\$0	\$464	\$144	\$3,200	\$45,715
Technician 1 - CC	\$31,200	\$9,907	\$0	\$452	\$144	\$3,120	\$44,823
Schedule Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Merit Increase	\$25,538	\$0	\$0	\$370	\$0	\$2,554	\$28,462
Retirement Plan Admin Cost						\$600	\$600
TOTAL	\$536,303	\$108,977	\$45,600	\$8,438	\$1,584	\$54,230	\$755,132

* 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