

# BURLESON COUNTY APPRAISAL DISTRICT



## 2019 Adopted Budget

Rounding in formulas may cause some numbers to total differently when carried forward

Adopted: August 21, 2018

BURLESON COUNTY APPRAISAL DISTRICT

2019 Adopted Budget

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2019 Adopted Budget Totals

Personnel Services:	\$	555,309
Supplies & Administrative Expense:	\$	98,180
Contractual Expense:	\$	237,946
Capital Expense:	\$	11,600
Debt service Payments:	\$	35,525
Total Operating Budget:	\$	<u>938,560</u>

## Financial Status of the Burleson County Appraisal District

Operating Funds (Balance per 2016 Audit Report)	\$350,082.00
Building, Technology & Litigation (Balance per 2016 Audit Report)	<u>\$111,393.00</u>
Total	\$461,475.00

TOTAL **ESTIMATED** REMAINING IN BUILDING FUND AFTER  
2017 ALLOCATED BUDGET ITEMS ARE USED \$66,749.44

2019 LINE ITEMS

LINE ITEM		2019
	<b>PERSONNEL SERVICES:</b>	
7110	Employee Wages (Includes 1 new full-time position)	\$ 431,695
7145	Medicare 1.45%	\$ 6,260
7180	Unemployment Insurance 1.8%	\$ 7,771
7160	Retirement Fund (6.85% for 2018)	\$ 29,023
7170	Group Health & Dental Insurance (Includes adding new employee & allowing for a possible 15% increase)	\$ 79,060
7100	Personnel Payroll Expenses - Other	.
7345	Staff Appreciation	\$ 1,500
	<b>Total Personnel Services</b>	<b>\$ 555,309</b>
	<b>SUPPLIES AND ADMINISTRATIVE:</b>	
7320	Conferences/Schools & Lodging	\$ 17,500
7355	Dues and Memberships	\$ 3,200
7365	Communications (Telephone & Internet)	\$ 5,500
7375	Utilities	\$ 6,000
7243	Shredding (Ameritex)	\$ 600
7240	Office & Computer Supplies	\$ 7,500
7315	Deed Records	\$ 900
7350	Legal Notices & Publications	\$ 2,800
7230	Postage & Printing	\$ 25,000
7210	Books & Subscriptions	\$ 1,500
7470	Janitorial	\$ 3,060
7330	Building Maintenance, Supplies & Improvements	\$ 6,000
7340	Fuel & Transportation	\$ 10,000
7305	Appraisal Review Board	\$ 8,620
	<b>Total Supplies and Administrative</b>	<b>\$ 98,180</b>
	<b>CONTRACTUAL EXPENSE:</b>	
7410	Professional, Appraisal (Perdue, Brandon, Fielder, Collins & Mott) (Ag Appraisal)	\$ 3,250
7410	Professional, Appraisal (Mineral Appraisal)	\$ 100,000
7415	Appraisal Support - (Pictometry)	\$ 21,261
7328	Professional, Audit (Seidel Schroeder)	\$ 7,250
7405	Professional Accounting (Danny Koerth, CPA)	\$ 16,800
7420	Professional, Legal (Perdue, Brandon, Fielder, Collins & Mott)	\$ 20,000
7460	Equipment Leases & Maintenance (Pitney Bowes & Documation)	\$ 6,300
7415	Hardware & IT Provider & Web Host (BIS)	\$ 27,000
7415	Exemption Fraud Software (LexisNexis-Accurint)	\$ 1,560
7415	Software & Licenses Maintenance (Harris Govern)	\$ 30,000
7326	Bonds & Insurance	\$ 3,000
7415	ArcGIS Esri Mapping License	\$ 1,525
	<b>Total Contractual Expense</b>	<b>\$ 237,946</b>
	<b>INVENTORY &amp; CAPITAL EXPENSE:</b>	
7520	Office Furniture	\$ 2,000
	Computer Equipment	\$ 9,600
7500	Capital Expenditures - Other	
7510	<b>Total Inventory &amp; Capital Expense</b>	<b>\$ 11,600</b>
	<b>DEBT SERVICE PAYMENTS:</b>	
7605	Software Conversion (Harris Govern) (7 year financing through Government Capital)	\$ 35,525
7605	Debt Service Payments - Other	\$ -
7600	<b>Total Debt Service Payments</b>	<b>\$ 35,525</b>
*****	<b>Total Budget</b>	<b>\$ 938,560</b>

**BUDGET COMPARISON LINE ITEMS**

LINE ITEM		2017	2018	2019
	<b>PERSONNEL SERVICES:</b>			
7110	Employee Wages	\$ 341,318	\$ 421,644	\$ 431,695
7145	Medicare 1.45%	\$ 4,949	\$ 6,114	\$ 6,260
7180	Unemployment Insurance	\$ 6,485	\$ 6,485	\$ 7,771
7160	Retirement Fund (6.85% for 2018)	\$ 23,380	\$ 28,352	\$ 29,023
7170	Group Health & Dental Insurance	\$ 50,000	\$ 62,500	\$ 79,060
7100	Personnel Payroll Expenses - Other	\$ -	\$ -	\$ -
7345	Staff Appreciation	\$ -	\$ 1,500	\$ 1,500
	<b>Total Personnel Services</b>	<b>\$ 426,132</b>	<b>\$ 526,595</b>	<b>\$ 555,309</b>
	<b>SUPPLIES AND ADMINISTRATIVE:</b>			
7320	Conferences/Schools & Lodging	\$ 15,000	\$ 17,500	\$ 17,500
7355	Dues and Memberships	\$ 3,000	\$ 3,000	\$ 3,200
7365	Communications (Telephone & Internet)	\$ 5,500	\$ 5,500	\$ 5,500
7375	Utilities	\$ 5,000	\$ 5,000	\$ 6,000
7243	Shredding (Ameritex)	\$ 400	\$ 300	\$ 600
7240	Office & Computer Supplies	\$ 7,500	\$ 8,000	\$ 7,500
7315	Deed Records	\$ 1,000	\$ 900	\$ 900
7350	Legal Notices & Publications	\$ 4,500	\$ 2,500	\$ 2,800
7230	Postage & Printing	\$ 21,000	\$ 23,000	\$ 25,000
7210	Books & Subscriptions	\$ 1,500	\$ 1,500	\$ 1,500
7470	Janitorial	\$ 3,060	\$ 3,060	\$ 3,060
7330	Building Maintenance, Supplies & Improvements	\$ 4,000	\$ 6,000	\$ 6,000
7340	Fuel & Transportation	\$ 5,000	\$ 10,000	\$ 10,000
7335	Security	\$ -	\$ -	\$ -
7305	Appraisal Review Board	\$ 10,500	\$ 8,500	\$ 8,620
	<b>Total Supplies and Administrative</b>	<b>\$ 86,960</b>	<b>\$ 94,760</b>	<b>\$ 98,180</b>
	<b>CONTRACTUAL EXPENSE:</b>			
7410	Professional, Appraisal ( <b>Eagle Appraisal</b> )	\$ 125,000	\$ -	\$ -
7410	Professional, Appraisal ( <b>Perdue, Brandon, Fielder, Collins &amp; Mott</b> ) (Ag Appraisal Only)			\$ 3,250
7410	Professional, Appraisal ( <b>Mineral Appraisal</b> )	\$ 99,200	\$ 97,500	\$ 100,000
7415	Appraisal Support - ( <b>Pictometry</b> )	\$ 21,261	\$ 21,261	\$ 21,261
7328	Professional, Audit ( <b>Seidel Schroeder</b> )	\$ 6,950	\$ 7,250	\$ 7,250
7405	Professional Accounting ( <b>Danny Koerth, CPA</b> )	\$ 16,800	\$ 16,800	\$ 16,800
7420	Professional, Legal ( <b>Perdue, Brandon, Fielder, Collins &amp; Mott</b> )	\$ 30,000	\$ 25,000	\$ 20,000
7460	Equipment Leases & Maintenance ( <b>Pitney Bowes &amp; Documation</b> )	\$ 10,000	\$ 8,100	\$ 6,300
7415	Hardware & IT Provider & Web Host ( <b>BIS</b> )	\$ 22,364	\$ 27,000	\$ 27,000
7415	Software & Licenses Maintenance ( <b>P&amp;A Software</b> )	\$ 26,980	\$ -	\$ -
7415	Exemption Fraud Software ( <b>LexisNexis-Accurint</b> )	\$ -	\$ 1,560	\$ 1,560
7415	Software & Licenses Maintenance ( <b>Harris Govern</b> )	\$ -	\$ 27,000	\$ 30,000
7326	Bonds & Insurance	\$ 4,500	\$ 4,500	\$ 3,000
7415	ArcGIS Esri Mapping License			\$ 1,525
	<b>Total Contractual Expense</b>	<b>\$ 363,055</b>	<b>\$ 235,971</b>	<b>\$ 237,946</b>
	<b>INVENTORY &amp; CAPITAL EXPENSE:</b>			
7520	Office Furniture	\$ 2,000	\$ 2,000	\$ 2,000
	Computer Equipment	\$ 9,600	\$ 9,600	\$ 9,600
7500	Capital Expenditures - Other	\$ -	\$ -	\$ -
7510	<b>Total Inventory &amp; Capital Expense</b>	<b>\$ 11,600</b>	<b>\$ 11,600</b>	<b>\$ 11,600</b>
	<b>DEBT SERVICE PAYMENTS:</b>			
7605	Software Conversion ( <b>Harris Govern</b> ) (7 year financing through Government Capital)	\$ -	\$ 35,525	\$ 35,525
7605	Debt Service Payments - Other	\$ -	\$ -	\$ -
7600	<b>Total Debt Service Payments</b>	<b>\$ -</b>	<b>\$ 35,525</b>	<b>\$ 35,525</b>
*****	<b>Total Budget</b>	<b>\$ 887,747</b>	<b>\$ 904,451</b>	<b>\$ 938,560</b>

## 2019 OPERATING BUDGET SUPPORTING SCHEDULE

NAME	2019 BUDGET
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EMPLOYEE WAGES – Line Item 7110	\$431,695
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Wages are based on the 9 current full-time staff members and 1 part-time staff member and allows the Chief Appraiser to hire an additional appraisal clerk for the 2019 year. An administrative appraisal budget of \$12,000 is an allowance which may or may not be used, but will be available in the event new staff can't be hired for the amounts budgeted for. This administrative budget will also be used for any staff wage adjustments deemed necessary. Wages are based on responsibility, knowledge, quality and quantity of work assigned to each employee.

Please refer to the Salary Schedule for details.

BENEFITS – Line Item – See Below	\$124,162
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Medicare (1.45%) \$6,260  
 Line Item 7145 – Burleson CAD currently pays Medicare tax on all CAD employees.  
 Unemployment Insurance \$7,771  
 Line Item 7180 – Insurance to cover possible unemployment claims.  
 Retirement (6.85% w/TCDRS) \$29,571  
 Line Item 7160 – The district currently participates in a retirement program with Texas County & District Retirement System (TCDRS). The CAD contributes 6.85% of gross salary of all full and permanent part-time employees.  
 Group Health & Dental Insurance \$79,060  
 Line Item 7170 – The district currently provides 100% of all full-time employees medical & dental insurance with TML MultiState Intergovernmental Employee Benefits Pool  
 Staff Appreciation \$1,500  
 Line Item 7345 – This item will allow the Chief Appraiser to show appreciation to the CAD staff. Examples: Admin Prof Day, Thanksgiving, Christmas, etc.

CONFERENCES/SCHOOLS & LODGING - Line Item 7320	\$17,500
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The State of Texas requires appraisers and any staff members who exercise opinions of value be registered with the Texas Dept. of Licensing and Regulation, and to obtain required state certifications. As the CAD staffs more appraisers, this item will grow to cover appraisers to become licensed and will allow for continuing education (CE's) which are mandatory for licensed appraisers.

Registration/Education/Lodging  
 International Association of Assessing Officers (IAAO)  
 Texas Association of Appraisal Districts (TAAD)  
 Texas Association of Assessing Officers (TAAO)  
 State Comptroller

DUES & MEMBERSHIPS – Line Item 7355	\$3,200
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Texas Department of Licensing & Regulation \$870  
 Texas Assn of Appraisal Districts \$1,000  
 Texas Assn of Assessing Officers \$450  
 International Assn of Assessing Officers \$430  
 Tri Region Chapter of CAD's \$100  
 Rural Chief Appraisers \$350

**2019 OPERATING BUDGET  
SUPPORTING SCHEDULE**

NAME	2019 BUDGET
<p>COMMUNICATIONS (Telephone &amp; Internet) with Frontier – Line Item 7365</p> <p>(3) Voice Lines</p> <p>1 Fax Line</p> <p>(1) Internet Line</p>	\$5,500
<p>UTILITIES – Line Item 7375</p> <p>Electricity \$4,500</p> <p>Gas/Water/Sewer \$1500</p>	\$6,000
<p>SHREDDING – Line Item 7243</p> <p>Shredding of all confidential documents- Ameritex</p>	\$600
<p>OFFICE &amp; COMPUTER SUPPLIES – Line Item 7240</p> <p>This line item is for typical expendable office supplies. Larger cost items included are copier paper, print cartridges, mapping paper, binding supplies and envelopes. This line also accounts for items such as pens, staples, tape, folders, etc.</p>	\$7,500
<p>DEED RECORDS – Line Item 7315</p> <p>Burleson County Clerk’s Office – Copies of deeds so we can properly maintain ownership records.</p>	\$900
<p>LEGAL NOTICES &amp; PUBLICATIONS – Line Item 7350</p> <p>The CAD is required to annually publish certain information in our Local newspaper having the largest circulation in the county. In an effort to give proper notification to all taxpayers, we publish all notices in the Burleson County Tribune. This budget item provides for those publications.</p> <p>Public Relations</p> <p>Ads/Articles in the Burleson County Tribune</p> <p>Job Postings</p>	\$2,800
<p>POSTAGE &amp; PRINTING – Line Item 7230</p> <p>Renditions/Exemptions</p> <p>Notices of Appraised Value</p> <p>Scheduling Letters</p> <p>Letters of Determination (certified)</p> <p>Regular Office Mail</p> <p>Sales Verifications</p> <p>Annual Applications</p>	\$25,000
<p>BOOK &amp; SUBSCRIPTIONS – Line Item 7210</p> <p>Publications, Manuals and Reports required by law</p> <p>Appraisal/Administration to Maintain Proper Level of Competency</p> <p>Marshall &amp; Swift Residential &amp; Commercial Estimators</p> <p>NADA (Mobile Home valuation guide) \$196</p> <p>Infonation (Vehicle Registration Guide) \$665</p> <p>Marshall &amp; Swift (Residential &amp; Commercial Cost Guide) \$375</p> <p>Misc. \$264</p>	\$1,500



## 2019 OPERATING BUDGET SUPPORTING SCHEDULE

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NAME	2019 BUDGET
<p>JANITORIAL – Line Item 7470 A-1 Professional Cleaning - \$255 X 12 months</p>	\$3,060
<p>BUILDING MAINTENANCE, SUPPLIES &amp; IMPROVEMENTS – Line Item 7330 This line item is used for pest control and security services for the office. This line is also used for misc. repairs, paint &amp; unexpected needs. Pest Control - \$340 Security Services - \$800 Unexpected Building Needs - \$4,860</p>	\$6,000
<p>FUEL &amp; TRANSPORTATION – Line Item 7340 Out of District Travel to Attend Schools/Seminars/Meetings/Conferences In-District reimbursements for work related travel, including appraisers during the course of daily work. Since we are planning to bring all appraisal duties back in-house, this item increased to accommodate for the additional mileage expense we will incur.</p>	\$10,000
<p>APPRAISAL REVIEW BOARD - Line Item 7305 The Appraisal Review Board members perform an invaluable service to both the taxpayers of Burleson County and to the Appraisal District. The three member panel meets as needed throughout the year; however, during the certification process they will meet as many times as needed to ensure that all value issues are properly resolved. Typically, this is an additional 10 to 13 meetings that can last all day and they are required to hear taxpayer protest on a weeknight or weekend if request by the taxpayer.  ARB attorney \$2,670 Training Expenses \$550 Meals and Travel Expenses during Training \$5,400</p>	\$8,620
<p>CONTRACTUAL EXPENSE – Line Item – See Below</p> <p style="margin-left: 20px;">Mineral &amp; Industrial Appraisal Services \$100,000 – Line Item 7410</p> <p style="margin-left: 20px;">Ag Appraisal Services (Perdue, Brandon, Fielder, Collins &amp; Mott) \$3,250 – Line Item 7410</p> <p style="margin-left: 20px;">Pictometry (Aerial Imagery) \$21,261 – Line Item 7415</p> <p style="margin-left: 20px;">Professional Accounting \$16,800 Line Item 7405 – Professional services performed by a CPA, Danny Koerth, to perform financial &amp; payroll services</p> <p style="margin-left: 20px;">Equipment Leases &amp; Maintenance \$6,300 – Line Item 7460 2 Copiers also used as a printer, scanner and fax machine (Documation) \$4,860 Postage Meter (Pitney Bowes) \$1,440</p> <p style="margin-left: 20px;">Exemption Fraud Software \$1,560 – Line Item 7415 Software that helps with preventing exemption fraud Lexis Nexis</p>	\$237,946

## 2019 OPERATING BUDGET SUPPORTING SCHEDULE

NAME	2019 BUDGET
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<p>Hardware, IT Provider &amp; Web Host \$27,000 – Line Item 7415                      BIS Consulting                      Software &amp; Licenses Maintenance \$30,000 – Line Item 7415                      Harris Govern – Maintenance for new software conversion</p> <p>Audit Services \$7,250 – Line Item 7328                      Annual audit services provided by Seidel Schroeder</p> <p>Bonds &amp; Insurance \$3,000 – Line Item 7326                      Items included in this are Bonds, Liability &amp; Directors insurance                      Coverage. This covers all of the district’s insurance including Errors &amp;                      Omissions coverage with TML</p> <p>Professional Legal Services \$20,000 – Line Item 7420                      Legal services for the appraisal district and board of directors                      Perdue, Brandon, Fielder, Collins &amp; Mott \$17,500                      Legal services for the appraisal district for human resources                      Bohreer &amp; Zucker \$2,500</p> <p>ArcGIS Esri Mapping License – Line 7415                      License for Mapping Software \$1,525</p>	
<p>OFFICE FURNITURE – Line Item 7520                      Furniture Replacement</p>	\$2,000
<p>COMPUTER EQUIPMENT – Line Item 7520                      Budget needs to replace all computers over a 4 year period</p>	\$9,600
<p>DEBT SERVICE PAYMENTS – Line Item 7605                      Financing Payments to Government Capital for financing                      Harris Govern Software for a period of 7 years</p>	\$35,525

2019	Estimated Budget Allocation based on		2017	Levy				
JURISDICTION	PERCENT OF LEVY	LEVY	2019 ANNUAL BUDGET ALLOCATION	2019 QUARTERLY ALLOCATION	PERCENT OF LEVY	LEVY	2018 ANNUAL BUDGET ALLOCATION	2018 Actual QUARTERLY ALLOCATION
Beaver Creek MUD (WCID #1)	0.360%	\$ 93,887	\$ 3,377	\$ 844	0.360%	\$ 93,887	\$ 3,254	\$ 814
Burleson County GBU	24.407%	\$ 6,368,362	\$ 229,071	\$ 57,268	24.407%	\$ 6,368,362	\$ 220,746	\$ 55,186
Burleson County RDD	4.123%	\$ 1,075,926	\$ 38,701	\$ 9,675	4.123%	\$ 1,075,926	\$ 37,295	\$ 9,324
Burleson St. Joseph - HOS	5.551%	\$ 1,448,381	\$ 52,098	\$ 13,025	5.551%	\$ 1,448,381	\$ 50,205	\$ 12,551
Caldwell ISD	34.670%	\$ 9,046,454	\$ 325,402	\$ 81,350	34.670%	\$ 9,046,454	\$ 313,576	\$ 78,394
City of Caldwell	3.056%	\$ 797,282	\$ 28,678	\$ 7,170	3.056%	\$ 797,282	\$ 27,636	\$ 6,909
City of Snook	0.213%	\$ 55,504	\$ 1,996	\$ 499	0.213%	\$ 55,504	\$ 1,924	\$ 481
City of Somerville	2.325%	\$ 606,590	\$ 21,819	\$ 5,455	2.325%	\$ 606,590	\$ 21,026	\$ 5,257
Burleson County MUD	0.196%	\$ 51,253	\$ 1,844	\$ 461	0.196%	\$ 51,253	\$ 1,777	\$ 444
Snook ISD SSN	11.625%	\$ 3,033,209	\$ 109,105	\$ 27,276	11.625%	\$ 3,033,209	\$ 105,140	\$ 26,285
Somerville ISD SSM	13.475%	\$ 3,515,950	\$ 126,469	\$ 31,617	13.475%	\$ 3,515,950	\$ 121,873	\$ 30,468
Total Levy	100.000%	\$ 26,092,796	\$ 938,560	\$ 234,640	100.000%	\$ 26,092,796	\$ 904,451	\$ 226,113
2019 Total Budget			\$ 938,560	2018 Budget Total			\$ 904,451	
Budget Payment - To be calculated after rates adopted (Estimate based on last year)								

	2019	2019	2019	2019
POSITION	Actual Salary	Retirement	Health & Dental Insurance	Total Salary
<b>PUBLIC SERVICE</b>				
Exemptions Clerk/Receptionist	\$ 28,558	\$ 1,956	\$ 7,906	\$ 38,420
Partime (High School Student)	\$ 8,008	\$ -	\$ -	\$ 8,008
<b>APPRAISAL</b>				
Appraiser Trainee/Appraisal Clerk	\$ 33,010	\$ 2,261	\$ 7,906	\$ 43,177
Appraiser Trainee	\$ 33,010	\$ 2,261	\$ 7,906	\$ 43,177
Appraisal Clerk	\$ 28,558	\$ 1,956	\$ 7,906	\$ 38,420
Appraiser	\$ 35,006	\$ 2,398	\$ 7,906	\$ 45,310
Mapper	\$ 32,000	\$ 2,192	\$ 7,906	\$ 42,098
Data Entry/ARB Coordinator/Appraisal Asst.	\$ 37,003	\$ 2,535	\$ 7,906	\$ 47,444
Data Entry (New for 2019)	\$ 31,000	\$ 2,124	\$ 7,906	\$ 41,030
<b>ADMINISTRATIVE/APPRAISAL</b>				
Deputy Chief Appraiser	\$ 73,542	\$ 5,038	\$ 7,906	\$ 86,486
Chief Appraiser	\$ 80,000	\$ 5,480	\$ 7,906	\$ 93,386
Administrative	\$ 12,000	\$ 822	\$ -	\$ 12,822
<b>TOTAL</b>	\$ 431,695	\$ 29,023	\$ 79,060	\$ 539,778
<p>NOTE: ALL EMPLOYEES RECEIVE TCDRS RETIREMENT PLAN WITH 140% MATCH FROM THE DISTRICT.ALL FULL-TIME EMPLOYEES RECEIVE HEALTH INSURANCE (UNLESS EMPLOYEE OPTS OUT) THEY ALSO RECEIVE VACATION TIME, HOLIDAY PAY AS APPROVED ANNUALLY BY THE BOD AND COMP TIME AS APPROVED BY THE CHIEF APPRAISER.</p>				