

City of Copperas Cove Information Item

December 9, 2013

Coryell Central Appraisal District Budget Amendment

Contact – Ryan D Haverlah, Budget Director, 542-8910
rhaverlah@copperascovetx.gov

SUBJECT: 2013 Budget Amendment by the Coryell Central Appraisal District

1. BACKGROUND/HISTORY

Written notification of proposed changes to the 2013 Coryell Central Appraisal District (CCAD) Budget under consideration by the CCAD Board of Directors has been received by the City. The Board of Directors will consider the amendment at their regularly scheduled meeting on December 18, 2013. The meeting will be in the Copperas Cove CCAD office beginning at 1:00 p.m.

2. FINDINGS/CURRENT ACTIVITY

The proposed amendment establishes the budget to purchase the vacant lot located next to the Gatesville office. City Council approved the purchase of the vacant lot in an amount not to exceed \$6,000 at the November 12, 2013 City Council Meeting. The budget amendment does not increase the 2013 budget and does not increase the City's contribution to the CCAD.

Since City Council approved the purchase of the vacant lot, CCAD's notice is provided only as an information item.

3. FINANCIAL IMPACT

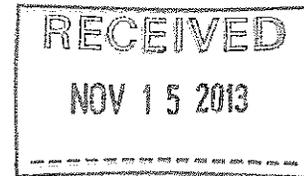
None.



CORYELL CENTRAL APPRAISAL DISTRICT
705 E Main St
GATESVILLE, TX 76528



November 13, 2013



City of Copperas Cove
The Honorable John Hull, Mayor
PO Box 1449
Copperas Cove, TX 76522

Re: 2013 Budget Amendment

Dear Mayor Hull:

The purpose of this letter is to inform the taxing units of Coryell County of a proposed 2013 budget amendment by the Coryell Central Appraisal District (CCAD) Board of Directors.

The proposed amendment creates a line item for a capital expenditure for the purchase of a vacant lot located next door to the Gatesville appraisal district office. The proposed amendment also changes the line item amounts for several categories with the end result being most line items at 100% of budget at the end of the fiscal year.

This amendment does not increase the amount of the 2013 budget and will not increase the quarterly contributions of the taxing units of Coryell County.

The Board of Directors will consider the amendment on December 18, 2013 at a regularly scheduled meeting that will begin at 1:00pm in the Copperas Cove Appraisal District office located at 207 S. Third Street, Suite 200, Copperas Cove, TX 76522. The Board of Directors welcomes any comments or questions that you or your taxing jurisdiction representative may have. Should you have any questions prior to the before mentioned meeting please contact the Chief Appraiser, Mitch Fast at (254) 865-6593.

Sincerely,

A handwritten signature in cursive script that reads "Justin Carothers".

Justin Carothers
Secretary
Board of Directors
Coryell Central Appraisal District

GATESVILLE OFFICE
705 E MAIN ST
254-865-6593 PHONE
254-865-1280 FAX

COPPERAS COVE OFFICE
207 S 3RD ST #200
254-542-6960 PHONE
254-542-7586 FAX

**2013 CORYELL CENTRAL APPRAISAL
DISTRICT PROPOSED BUDGET
AMENDMENT**

IN ACCORDANCE WITH SECTION 6.06 OF THE TEXAS PROPERTY TAX CODE

December 18, 2013

BOARD OF DIRECTORS

Al Castillo, Chairman
Justin Carothers, Secretary
Doug Cook
Jay Manning
Justin Tatum

CHIEF APPRAISER

Mitch Fast

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

| GENERAL EXPENSES | | 2013 | % CHG | 2012 |
|---------------------------------|----------------------------|------------------|--------------|------------------|
| 6040 | WAGES & SALARIES | \$412,290 | -1% | \$417,042 |
| 6230 | CONTRACTED SERVICES | \$94,498 | 3% | \$91,341 |
| 6145 | F & E-CAPITAL EXPENSE | \$0 | 0% | \$0 |
| 6130 | APPRAISAL EQUIP & SUPPLIES | \$391 | 12% | \$350 |
| 6140 | APPRAISAL REVIEW BOARD | \$5,000 | 11% | \$4,500 |
| 6298 | CHIEF APPRAISER EXPENSE | \$500 | 0% | \$500 |
| 6297 | BOARD OF DIRECTORS | \$1,000 | 0% | \$1,000 |
| 6160 | DUES & SUBSCRIPTIONS | \$5,500 | 22% | \$4,500 |
| 6080 | MILEAGE/AUTO ALLOWANCE | \$19,000 | 27% | \$15,000 |
| 6075 | EDUCATION & TRAINING | \$15,822 | 5% | \$15,000 |
| 6285 | ACCOUNTING SERVICES | \$6,000 | 0% | \$6,000 |
| 6270 | LEGAL SERVICES | \$11,000 | 16% | \$9,500 |
| 6280 | AUDITING SERVICES | \$5,438 | 9% | \$5,000 |
| 6070 | PAYROLL TAX | \$7,266 | -9% | \$7,952 |
| 6055 | HEALTH INSURANCE | \$71,500 | 6% | \$67,672 |
| 6065 | RETIREMENT | \$40,629 | 0% | \$40,504 |
| 6389 | TESTING & BACKGROUND | \$200 | 0% | \$200 |
| 6390 | UTILITIES | \$12,000 | 0% | \$12,000 |
| 6390 | ALARM EXPENSE | \$840 | 0% | \$840 |
| 6340 | TELEPHONE EXPENSE | \$15,000 | -10% | \$16,600 |
| 6290 | OFFICE SPACE | \$45,325 | -2% | \$46,150 |
| 6210 | COPIER LEASE | \$7,600 | 0% | \$7,600 |
| 6205 | JANITORIAL SERVICE | \$7,240 | 21% | \$6,000 |
| 6181 | TML INSURANCE | \$5,000 | 0% | \$5,000 |
| 6300 | REPAIRS | \$3,000 | 200% | \$1,000 |
| 6100 | ADVERTISING | \$2,000 | 0% | \$2,000 |
| 6250 | POSTAGE | \$14,000 | 8% | \$13,000 |
| 6260 | PRINTING | \$9,750 | 8% | \$9,000 |
| 6245 | OFFICE SUPPLIES | \$7,000 | 17% | \$6,000 |
| CAPITAL EXP | 709 E MAIN ST (VACANT LOT) | \$6,000 | 0% | \$0 |
| TOTAL OPERATING EXPENSES | | \$830,789 | 2% | \$811,251 |

NON-OPERATING EXPENSES**

| | | | | |
|-------------------------------------|--------------------------------|-----------------|------------|-----------------|
| | BUILDING REPLACEMENT RESERVE** | \$5,000 | 92% | \$2,602 |
| | LEGAL & TECH FUND*** | \$82,767 | 54% | \$53,864 |
| TOTAL NON-OPERATING EXPENSES | | \$87,767 | 55% | \$56,466 |

** Non-operating expenses consist of a Building Replacement Reserve for the maintenance of a new office facility for the Gatesville office of the Appraisal District.

***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.

These line items are not included in the operating budget calculations.

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 AMENDED VS ORIGINAL BUDGET COMPARISON**

| GENERAL EXPENSES | | 2013 AMENDED | % CHG | 2013 ORIGINAL |
|---------------------------------|----------------------------|-------------------------|------------------|--------------------------|
| 6040 | WAGES & SALARIES | \$412,290 | -4% | \$430,901 |
| 6230 | CONTRACTED SERVICES | \$94,498 | 0% | \$94,498 |
| 6145 | F & E-CAPITAL EXPENSE | \$0 | 0% | \$0 |
| 6130 | APPRAISAL EQUIP & SUPPLIES | \$391 | 12% | \$350 |
| 6140 | APPRAISAL REVIEW BOARD | \$5,000 | 11% | \$4,500 |
| 6298 | CHIEF APPRAISER EXPENSE | \$500 | 0% | \$500 |
| 6297 | BOARD OF DIRECTORS | \$1,000 | 0% | \$1,000 |
| 6160 | DUES & SUBSCRIPTIONS | \$5,500 | 22% | \$4,500 |
| 6080 | MILEAGE/AUTO ALLOWANCE | \$19,000 | 27% | \$15,000 |
| 6075 | EDUCATION & TRAINING | \$15,822 | 5% | \$15,000 |
| 6285 | ACCOUNTING SERVICES | \$6,000 | 0% | \$6,000 |
| 6270 | LEGAL SERVICES | \$11,000 | 10% | \$10,000 |
| 6280 | AUDITING SERVICES | \$5,438 | 9% | \$5,000 |
| 6070 | PAYROLL TAX | \$7,266 | -19% | \$8,945 |
| 6055 | HEALTH INSURANCE | \$71,500 | 0% | \$71,500 |
| 6065 | RETIREMENT | \$40,629 | -3% | \$41,890 |
| 6389 | TESTING & BACKGROUND | \$200 | 0% | \$200 |
| 6390 | UTILITIES | \$12,000 | 0% | \$12,000 |
| 6390 | ALARM EXPENSE | \$840 | 0% | \$840 |
| 6340 | TELEPHONE EXPENSE | \$15,000 | 25% | \$12,000 |
| 6290 | OFFICE SPACE | \$45,325 | 0% | \$45,325 |
| 6210 | COPIER LEASE | \$7,600 | 0% | \$7,600 |
| 6205 | JANITORIAL SERVICE | \$7,240 | 0% | \$7,240 |
| 6181 | TML INSURANCE | \$5,000 | 0% | \$5,000 |
| 6300 | REPAIRS | \$3,000 | 200% | \$1,000 |
| 6100 | ADVERTISING | \$2,000 | 0% | \$2,000 |
| 6250 | POSTAGE | \$14,000 | 8% | \$13,000 |
| 6260 | PRINTING | \$9,750 | 8% | \$9,000 |
| 6245 | OFFICE SUPPLIES | \$7,000 | 17% | \$6,000 |
| CAPITAL EXP | 709 E MAIN ST (VACANT LOT) | \$6,000 | 0% | \$0 |
| TOTAL OPERATING EXPENSES | | \$830,789 | 0% | \$830,789 |

NON-OPERATING EXPENSES**

| | | | | |
|-------------------------------------|--------------------------------|-----------------|------------|-----------------|
| | BUILDING REPLACEMENT RESERVE** | \$5,000 | 0% | \$5,000 |
| | LEGAL & TECH FUND*** | \$82,767 | -5% | \$87,142 |
| TOTAL NON-OPERATING EXPENSES | | \$87,767 | -5% | \$92,142 |

** Non-operating expenses consist of a Building Replacement Reserve for the maintenance of a new office facility for the Gatesville office of the Appraisal District.

***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.

These line items are not included in the operating budget calculations.

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

| JURISDICTIONS | 2011 APPROX TAX LEVY | % OF TOTAL LEVY | 2012 BUDGET | 2012 QUARTERLY ALLOCATION | 2013 BUDGET | 2013 QUARTERLY ALLOCATION | % CHG |
|--------------------------|-------------------------|-----------------------|---------------------|---------------------------------|---------------------|---------------------------------|--------------|
| SCHOOL DISTRICTS: | | | | | | | |
| COPPERAS COVE ISD | \$14,025,480 | 32.8428% | \$265,136.76 | \$66,284.19 | \$272,854.53 | \$68,213.63 | 2.91% |
| GATESVILLE ISD | \$6,426,687 | 15.0491% | \$122,858.85 | \$30,714.71 | \$125,026.06 | \$31,256.52 | 1.76% |
| EVANT ISD | \$514,859 | 1.2056% | \$9,740.96 | \$2,435.24 | \$10,016.17 | \$2,504.04 | 2.83% |
| JONESBORO ISD | \$422,863 | 0.9902% | \$7,993.90 | \$1,998.48 | \$8,226.46 | \$2,056.61 | 2.91% |
| OGLESBY ISD | \$373,738 | 0.8752% | \$7,146.01 | \$1,786.50 | \$7,270.78 | \$1,817.69 | 1.75% |
| MOODY ISD | \$158,992 | 0.3723% | \$2,919.08 | \$729.77 | \$3,093.06 | \$773.27 | 5.96% |
| CRAWFORD ISD | \$46,779 | 0.1095% | \$918.26 | \$229.57 | \$910.04 | \$227.51 | -0.90% |
| CLIFTON ISD | \$44,372 | 0.1039% | \$877.44 | \$219.36 | \$863.21 | \$215.80 | -1.62% |
| VALLEY MILLS ISD | \$10,062 | 0.0236% | \$197.15 | \$49.29 | \$195.75 | \$48.94 | -0.71% |
| LAMPASAS ISD | \$18,028 | 0.0422% | \$345.67 | \$86.42 | \$350.73 | \$87.68 | 1.46% |
| SCHOOL TOTALS | \$22,041,859 | 51.6144% | \$418,134.08 | \$104,533.52 | \$428,806.79 | \$107,201.70 | 2.55% |
| CITIES: | | | | | | | |
| CITY OF COPPERAS COVE | \$8,539,650 | 19.9969% | \$161,691.65 | \$40,422.91 | \$166,132.09 | \$41,533.02 | 2.75% |
| CITY OF GATESVILLE | \$1,085,198 | 2.5412% | \$21,022.17 | \$5,255.54 | \$21,111.66 | \$5,277.92 | 0.43% |
| CITY OF EVANT | \$44,732 | 0.1047% | \$786.76 | \$196.69 | \$870.23 | \$217.56 | 10.61% |
| CITY OF OGLESBY | \$16,870 | 0.0395% | \$311.46 | \$77.87 | \$328.20 | \$82.05 | 5.38% |
| CITY OF MCGREGOR | \$279 | 0.0007% | \$5.55 | \$1.39 | \$5.43 | \$1.36 | -2.14% |
| CITY TOTALS | \$9,686,730 | 22.6830% | \$183,817.59 | \$45,954.40 | \$188,447.61 | \$47,111.90 | 2.52% |
| OTHER ENTITIES: | | | | | | | |
| CORYELL COUNTY | \$8,873,388 | 20.7784% | \$168,324.72 | \$42,081.18 | \$172,624.69 | \$43,156.17 | 2.55% |
| CENTRAL TEXAS COLLEGE | \$1,782,298 | 4.1735% | \$33,770.59 | \$8,442.65 | \$34,673.18 | \$8,668.30 | 2.67% |
| MIDDLE TRINITY WCD | \$320,586 | 0.7507% | \$6,104.01 | \$1,526.00 | \$6,236.74 | \$1,559.18 | 2.17% |
| OTHER TOTALS | \$10,976,271 | 25.7026% | \$208,199.32 | \$52,049.83 | \$213,534.61 | \$53,383.65 | 2.56% |
| GRAND TOTALS: | \$42,704,860 | 100.0000% | \$810,150.99 | \$202,537.75 | \$830,789.00 | \$207,697.25 | 2.55% |

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

SUMMARY OF REVENUES

| DESCRIPTION | 2013 |
|---------------------|------------------|
| JURISDICTION INCOME | \$830,289 |
| INTEREST INCOME | \$100 |
| PENALTY INCOME | \$300 |
| OPEN RECORDS | \$100 |
| TOTAL INCOME | \$830,789 |

SUMMARY OF RESERVE ACCOUNTS

| DESCRIPTION | 2013 |
|----------------------------------|-----------------|
| BUILDING REPLACEMENT RESERVE | \$5,000 |
| LEGAL & TECHNOLOGY | \$82,767 |
| TOTAL OF RESERVE ACCOUNTS | \$87,767 |

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

| CATEGORY TOTALS | 2013 BUDGET |
|-----------------------------|--------------------|
| SALARIES AND PAYROLL BURDEN | \$531,685 |
| CONTRACTUAL | \$94,498 |
| OFFICE EXPENDITURES | \$96,005 |
| SUPPLIES | \$7,000 |
| APPRAISAL REVIEW BOARD | \$5,000 |
| PROFESSIONAL SERVICES | \$22,438 |
| TRAINING AND EDUCATION | \$21,322 |
| APPRAISAL COSTS | \$52,841 |
| TOTAL | \$830,789 |

| SALARIES AND PAYROLL BURDEN | 2013 BUDGET |
|---|--------------------|
| 6040 WAGES & SALARIES | \$406,290 |
| 6040 WAGES & SALARIES (AUTO ALLOWANCE) | \$6,000 |
| 6055 EMPLOYEE INSURANCE (HEALTH/LIFE) | \$71,500 |
| 6070 TAX: PAYROLL (MEDICARE EXPENSE) | \$4,395 |
| 6070 TAX: PAYROLL (SUTA FED UNEMPLOYMENT) | \$2,871 |
| 6065 RETIREMENT EXPENSE | \$40,629 |
| TOTALS | \$531,685 |

| CONTRACTUAL | 2013 BUDGET |
|--|--------------------|
| 6230 T A: BARCODE/OCR LICENSE | \$1,870 |
| 6230 T A: GIS APPRAISER MAINTENANCE | \$2,000 |
| 6230 T A: GIS VIEWER MAINTENANCE | \$400 |
| 6230 T A: PACS MAINTENANCE & SUPPORT | \$22,170 |
| 6230 T A: PICTOMETRY INTERFACE MAINTENANCE | \$925 |
| 6230.1 PRITCHARD & ABBOT | \$10,400 |
| 6230.2 PROMIT: INTERNET HOSTING - SITE | \$500 |
| 6230.3 GIS MAPPING/MAINTENANCE | \$44,833 |
| 6230.4 BIS ONLINE APPEALS | \$1,200 |
| 6230.4 BIS: INTERNET HOSTING - DATA | \$1,200 |
| 6230.4 BIS IT SUPPORT | \$9,000 |
| TOTAL | \$94,498 |

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

| OFFICE EXPENDITURES | 2013 BUDGET |
|-----------------------------------|--------------------|
| 6290 OFFICE SPACE - CC | \$28,750 |
| 6290 OFFICE SPACE - GV | \$16,575 |
| 6390 UTILITIES-CC | \$6,000 |
| 6390 UTILITIES-GV | \$6,000 |
| 6390 ALARM-CC | \$420 |
| 6390 ALARM-GV | \$420 |
| 6210 COPIER LEASE-CC | \$3,600 |
| 6210 COPIER LEASE-GV | \$4,000 |
| 6220 OFFICE COMMUNICATION EXPENSE | \$0 |
| 6340 TELEPHONE EXPENSE-CC | \$7,500 |
| 6340 TELEPHONE EXPENSE-GV | \$7,500 |
| 6300 REPAIR AND MAINTENANCE | \$3,000 |
| 6205 JANITORIAL EXPENSES-CC | \$2,900 |
| 6205 JANITORIAL EXPENSES-GV | \$4,340 |
| 6180 INSURANCE | \$5,000 |
| TOTAL | \$96,005 |

| SUPPLIES | 2013 BUDGET |
|-------------------------|--------------------|
| 6245 OFFICE SUPPLIES-CC | \$3,500 |
| 6245 OFFICE SUPPLIES-GV | \$3,500 |
| TOTAL | \$7,000 |

| APPRAISAL REVIEW BOARD | 2013 BUDGET |
|---------------------------------------|--------------------|
| 6140 APPRAISAL REVIEW BOARD | \$4,000 |
| 6140 APPRAISAL REVIEW BOARD EDUCATION | \$500 |
| 6140 LEGAL SERVICES FOR ARB | \$500 |
| TOTAL | \$5,000 |

| PROFESSIONAL SERVICES | 2013 BUDGET |
|--|--------------------|
| 6285 ACCOUNTING SERVICES | \$6,000 |
| 6270 LEGAL SERVICES APPRAISAL DISTRICT | \$11,000 |
| 6280 AUDITING EXPENSE | \$5,438 |
| TOTAL | \$22,438 |

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

| TRAINING & EDUCATION | 2013 BUDGET |
|--|--------------------|
| 6075 EDUCATION & TRAINING (SCHOOLS & SEMINARS) | \$15,822 |
| 6160 DUES & SUBSCRIPTIONS | \$5,500 |
| TOTAL | \$21,322 |

| APPRAISAL COSTS | 2013 BUDGET |
|--|--------------------|
| 6080 MILEAGE/AUTO ALLOWANCE | \$19,000 |
| 6250 POSTAGE | \$14,000 |
| 6260 PRINTING, COPIES & REPRODUCTION | \$9,750 |
| 6100 ADVERTISING & PUBLIC NOTICE | \$2,000 |
| 6130 APPRAISAL SUPPLIES | \$391 |
| 6389 TESTING & BACKGROUND | \$200 |
| 6297 BOARD OF DIRECTORS EXPENSE | \$1,000 |
| 6298 CHIEF APPRAISER EXPENSE | \$500 |
| CAPITAL EXP: 709 E MAIN ST LOT PURCHASE | \$6,000 |
| BUILDING REPLACEMENT RESERVE** | \$5,000 |
| LEGAL & TECHNOLOGY FUND*** | \$82,767 |
| TOTAL (EXCEPT BLDG RESERVE & LEGAL/TECH FUND) | \$52,841 |

** Non-operating expenses consist of a Building Replacement Reserve for the maintenance of a new office facility for the Gatesville office of the Appraisal District.

***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.

These line items are not included in the operating budget calculations.

**CORYELL CENTRAL APPRAISAL DISTRICT
2013 PROPOSED BUDGET AMENDMENT**

2013 SALARY SCHEDULE & BENEFITS

| DESCRIPTION | SALARIES | HEALTH CARE | CAR ALLOW. | MEDI-CARE | SUTA | RETRMT | TOTAL |
|---------------------------------|------------------|-----------------|----------------|----------------|----------------|-----------------|------------------|
| Chief Appraiser | \$84,000 | \$6,500 | \$6,000 | \$1,082 | \$261 | \$8,400 | \$106,243 |
| Director of Appraisal | \$50,000 | \$6,500 | \$0 | \$589 | \$261 | \$5,000 | \$62,350 |
| Director of Operations | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Appraiser level 2 - CC | \$44,000 | \$6,500 | \$0 | \$502 | \$261 | \$4,400 | \$55,663 |
| Appraiser level 2 - GV | \$40,000 | \$0 | \$0 | \$444 | \$0 | \$4,000 | \$44,444 |
| Appraiser level 1 - GV | \$28,000 | \$6,500 | \$0 | \$270 | \$261 | \$2,800 | \$37,831 |
| Appraiser level 1 - CC | \$25,130 | \$6,500 | \$0 | \$228 | \$261 | \$2,513 | \$34,632 |
| Appraisal Operation Coordinator | \$36,000 | \$6,500 | \$0 | \$386 | \$261 | \$3,600 | \$46,747 |
| Technician 2 - GV | \$35,360 | \$6,500 | \$0 | \$377 | \$261 | \$3,536 | \$46,034 |
| Technician 2 - GV | \$0 | \$6,500 | \$0 | \$0 | \$261 | \$0 | \$6,761 |
| Technician 1 - CC | \$20,000 | \$6,500 | \$0 | \$154 | \$261 | \$2,000 | \$28,915 |
| Technician 2 - GV | \$23,000 | \$6,500 | \$0 | \$198 | \$261 | \$2,300 | \$32,259 |
| Technician 1 - GV | \$20,800 | \$6,500 | \$0 | \$166 | \$261 | \$2,080 | \$29,807 |
| Clerical PT - CC | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Merit Increase | | \$0 | \$0 | | \$0 | \$0 | \$0 |
| TOTAL | \$406,290 | \$71,500 | \$6,000 | \$4,395 | \$2,871 | \$40,629 | \$531,685 |