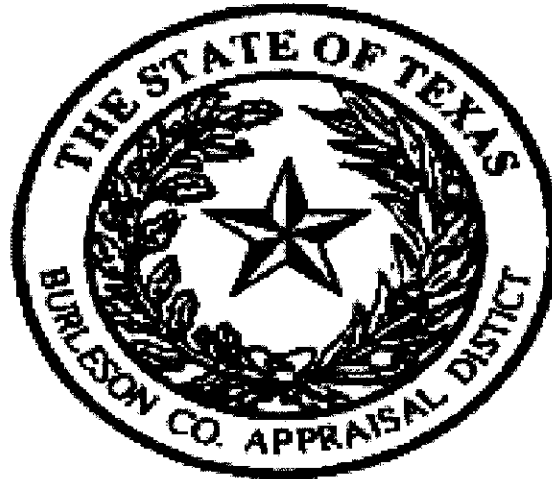


BURLESON COUNTY APPRAISAL DISTRICT



2018 Proposed Budget

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

BURLESON COUNTY APPRAISAL DISTRICT

2018 Proposed Budget

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2018 Proposed Budget Totals

Personnel Services:	\$	526,595
Supplies & Administrative Expense:	\$	94,760
Contractual Expense:	\$	235,971
Capital Expense:	\$	11,600
Debt service Payments:	\$	35,525
Total Operating Budget:	\$	904,451

Financial Status of the Burleson County Appraisal District

Operating Funds (Balance per 2015 Audit Report)	\$231,282.00
Building, Technology & Litigation (Balance per 2015 Audit Report)	\$155,834.00
Total	<u>\$387,116.00</u>

TOTAL ESTIMATED REMAINING IN BUILDING FUND AFTER 2016 ALLOCATED BUDGET ITEMS ARE USED	\$106,410.50
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2018 LINE ITEMS

LINE ITEM		2018
PERSONNEL SERVICES:		
7110	Employee Wages	\$ 421,644
7145	Medicare 1.45%	\$ 6,114
7180	Unemployment Insurance	\$ 6,485
7160	Retirement Fund (6.85% for 2018)	\$ 28,352
7170	Group Health & Dental Insurance	\$ 62,500
7100	Personnel Payroll Expenses - Other	
7345	Staff Appreciation	\$ 1,500
	Total Personnel Services	\$ 526,595
SUPPLIES AND ADMINISTRATIVE:		
7320	Conferences/Schools & Lodging	\$ 17,500
7355	Dues and Memberships	\$ 3,000
7365	Communications (Telephone & Internet)	\$ 5,500
7375	Utilities	\$ 5,000
7243	Shredding (Ameritex)	\$ 300
7240	Office & Computer Supplies	\$ 8,000
7315	Deed Records	\$ 900
7350	Legal Notices & Publications	\$ 2,500
7230	Postage & Printing	\$ 23,000
7210	Books & Subscriptions	\$ 1,500
7470	Janitorial	\$ 3,060
7330	Building Maintenance, Supplies & Improvements	\$ 6,000
7340	Fuel & Transportation	\$ 10,000
7335	Security	\$ -
7305	Appraisal Review Board	\$ 8,500
	Total Supplies and Administrative	\$ 94,760
CONTRACTUAL EXPENSE:		
7410	Professional, Appraisal (Eagle Appraisal)	\$ -
7410	Professional, Appraisal (Mineral Appraisal)	\$ 97,500
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)	\$ 25,000
7460	Equipment Leases & Maintenance (Pitney Bowes & Documation)	\$ 8,100
7415	Hardware & IT Provider & Web Host (BIS)	\$ 27,000
7415	Software & Licenses Maintenance (P&A Software)	\$ -
7415	Exemption Fraud Software (LexisNexis-Accurint)	\$ 1,560
7415	Software & Licenses Maintenance (Harris Govern)	\$ 27,000
7326	Bonds & Insurance	\$ 4,500
	Total Contractual Expense	\$ 235,971
INVENTORY & CAPITAL EXPENSE:		
7520	Office Furniture	\$ 2,000
	Computer Equipment	\$ 9,600
7500	Capital Expenditures - Other	
7510	Total Inventory & Capital Expense	\$ 11,600
DEBT SERVICE PAYMENTS:		
7605	Software Conversion (Harris Govern) (7 year financing through	\$ 35,525
7605	Debt Service Payments - Other	\$ -
7600	Total Debt Service Payments	\$ 35,525
*****	Total Budget	\$ 904,451

BUDGET COMPARISON LINE ITEMS

LINE ITEM		2016	2017	2018
	PERSONNEL SERVICES:			
7110	Employee Wages	\$ 310,478	\$ 341,318	\$ 421,644
7145	Medicare 1.45%	\$ 2,706	\$ 4,949	\$ 6,114
7180	Unemployment Insurance	\$ 865	\$ 6,485	\$ 6,485
7160	Retirement Fund (6.85% for 2018)	\$ 21,928	\$ 23,380	\$ 28,352
7170	Group Health & Dental Insurance	\$ 53,075	\$ 50,000	\$ 62,500
7100	Personnel Payroll Expenses - Other		\$ -	\$ -
7345	Staff Appreciation	\$ -	\$ -	\$ 1,500
	Total Personnel Services	\$ 389,052	\$ 426,132	\$ 526,595
	SUPPLIES AND ADMINISTRATIVE:			
7320	Conferences/Schools & Lodging	\$ 9,235	\$ 15,000	\$ 17,500
7355	Dues and Memberships	\$ 1,795	\$ 3,000	\$ 3,000
7365	Communications (Telephone & Internet)	\$ 5,040	\$ 5,500	\$ 5,500
7375	Utilities	\$ 4,500	\$ 5,000	\$ 5,000
7243	Shredding (Ameritex)	\$ 800	\$ 400	\$ 300
7240	Office & Computer Supplies	\$ 14,500	\$ 7,500	\$ 8,000
7315	Deed Records	\$ 2,000	\$ 1,000	\$ 900
7350	Legal Notices & Publications	\$ 4,000	\$ 4,500	\$ 2,500
7230	Postage & Printing	\$ 12,500	\$ 21,000	\$ 23,000
7210	Books & Subscriptions	\$ 1,250	\$ 1,500	\$ 1,500
7470	Janitorial	\$ 3,060	\$ 3,060	\$ 3,060
7330	Building Maintenance, Supplies & Improvements	\$ 3,000	\$ 4,000	\$ 6,000
7340	Fuel & Transportation	\$ 2,500	\$ 5,000	\$ 10,000
7335	Security	\$ -	\$ -	\$ -
7305	Appraisal Review Board	\$ 10,850	\$ 10,500	\$ 8,500
	Total Supplies and Administrative	\$ 75,030	\$ 86,960	\$ 94,760
	CONTRACTUAL EXPENSE:			
7410	Professional, Appraisal (Eagle Appraisal)	\$ 160,000	\$ 125,000	\$ -
7410	Professional, Appraisal (Mineral Appraisal)	\$ 99,200	\$ 99,200	\$ 97,500
7415	Appraisal Support - (Pictometry)	\$ -	\$ 21,261	\$ 21,261
7328	Professional, Audit (Seidel Schroeder)	\$ 6,700	\$ 6,950	\$ 7,250
7405	Professional Accounting (Danny Koerth, CPA)	\$ 16,800	\$ 16,800	\$ 16,800
7420	Professional, Legal (Perdue, Brandon, Fielder, Collins & Mott)	\$ 38,725	\$ 30,000	\$ 25,000
7460	Equipment Leases & Maintenance (Pitney Bowes & Documentation)	\$ 8,100	\$ 10,000	\$ 8,100
7415	Hardware & IT Provider & Web Host (BIS)	\$ 14,330	\$ 22,364	\$ 27,000
7415	Software & Licenses Maintenance (P&A Software)	\$ 28,530	\$ 26,980	\$ -
7415	Exemption Fraud Software (LexisNexis-Accurint)	\$ -	\$ -	\$ 1,560
7415	Software & Licenses Maintenance (Harris Govern)	\$ -	\$ -	\$ 27,000
7326	Bonds & Insurance	\$ 3,275	\$ 4,500	\$ 4,500
	Total Contractual Expense	\$ 375,660	\$ 363,055	\$ 235,971
	INVENTORY & CAPITAL EXPENSE:			
7520	Office Furniture	\$ 2,000	\$ 2,000	\$ 2,000
	Computer Equipment	\$ 3,500	\$ 9,600	\$ 9,600
7500	Capital Expenditures - Other		\$ -	\$ -
7510	Total Inventory & Capital Expense	\$ 5,500	\$ 11,600	\$ 11,600
	DEBT SERVICE PAYMENTS:			
7605	Software Conversion (Harris Govern) (7 year financing through	\$ -	\$ -	\$ 35,525
7605	Debt Service Payments - Other	\$ -	\$ -	\$ -
7600	Total Debt Service Payments	\$ -	\$ -	\$ 35,525
*****	Total Budget	\$ 845,242	\$ 887,747	\$ 904,451

**2018 OPERATING BUDGET
SUPPORTING SCHEDULE**

NAME _____ **2018 BUDGET**

<p>EMPLOYEE WAGES – Line Item 7110</p> <p>Wages are based on the 8 current full-time staff members and 1 part-time staff member and allows the Chief Appraiser to hire a Senior Appraiser and an additional appraisal clerk for the 2018 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. The additional staff will replace Eagle Appraisal.</p> <p>Wages are based on responsibility, knowledge, quality and quantity of work assigned to each employee.</p> <p>Please refer to the Salary Schedule for details.</p>	<p>\$421,644</p>
<p>BENEFITS – Line Item – See Below</p> <p>Medicare (1.45%) \$6,114 Line Item 7145 – Burleson CAD currently pays Medicare tax on all CAD employees. Unemployment Insurance \$6,485 Line Item 7180 – Insurance to cover possible unemployment claims. Retirement (6.85% w/TCDRS) \$28,352 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 \$62,500 Line Item 7170 – The district currently provides 100% of all full time employees medical & dental insurance with Blue Cross Blue Shield of Texas 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.</p>	<p>\$104,951</p>
<p>CONFERENCES/SCHOOLS & LODGING - Line Item 7320</p> <p>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.</p> <p>Registration/Education/Lodging International Association of Assessing Officers (IAAO) Texas Association of Appraisal Districts (TAAD) Texas Association of Assessing Officers (TAAO) State Comptroller</p>	<p>\$17,500</p>
<p>DUES & MEMBERSHIPS – Line Item 7355</p> <p>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 \$150</p>	<p>\$3,000</p>

**2018 OPERATING BUDGET
SUPPORTING SCHEDULE**

NAME **2018 BUDGET**

COMMUNICATIONS (Telephone & Internet) with Frontier – Line Item 7365	\$5,500
(3) Voice Lines	
1 Fax Line	
(1) Internet Line	
UTILITIES – Line Item 7375	\$5,000
Electricity \$4,500	
Gas/Water/Sewer \$500	
SHREDDING – Line Item 7243	\$300
Shredding of all confidential documents- Ameritex	
OFFICE & COMPUTER SUPPLIES – Line Item 7240	\$8,000
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.	
DEED RECORDS – Line Item 7315	\$900
Burlson County Clerk’s Office – Copies of deeds so we can properly maintain ownership records.	
LEGAL NOTICES & PUBLICATIONS – Line Item 7350	\$2,500
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 Burlson County Tribune. This budget item provides for those publications.	
Public Relations	
Ads/Articles in the Burlson County Tribune	
Job Postings	
POSTAGE & PRINTING – Line Item 7230	\$23,000
Renditions/Exemptions	
Notices of Appraised Value	
Scheduling Letters	
Letters of Determination (certified)	
Regular Office Mail	
Sales Verifications	
Annual Applications	
BOOK & SUBSCRIPTIONS – Line Item 7210	\$1,500
Publications, Manuals and Reports required by law	
Appraisal/Administration to Maintain Proper Level of Competency	
Marshall & Swift Residential & Commercial Estimators	
NADA (Mobile Home valuation guide) \$196	
Infonation (Vehicle Registration Guide) \$665	
Marshall & Swift (Residential & Commercial Cost Guide) \$375	
Misc. \$264	

**2018 OPERATING BUDGET
SUPPORTING SCHEDULE**

NAME **2018 BUDGET**

JANITORIAL – Line Item 7470	\$3,060
A-1 Professional Cleaning - \$255 X 12 months	
BUILDING MAINTENANCE, SUPPLIES & IMPROVEMENTS – Line Item 7330	\$6,000
This line item is used for pest control and security services for the office.	
This line is also used for misc. repairs, paint & unexpected needs.	
Pest Control - \$340	
Security Services - \$800	
Unexpected Building Needs - \$4,860	
FUEL & TRANSPORTATION – Line Item 7340	\$10,000
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.	
APPRAISAL REVIEW BOARD - Line Item 7305	\$8,500
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 \$3,000	
Training Expenses \$550	
Meals and Travel Expenses during Training \$4,950	
CONTRACTUAL EXPENSE – Line Item – See Below	\$235,971
Mineral & Industrial Appraisal Services \$97,500 – Line Item 7410	
Pictometry (Aerial Imagery) \$21,261 – Line Item 7415	
Professional Accounting \$16,800	
Line Item 7405 – Professional services performed by a CPA, Danny Koerth, to perform financial & payroll services	
Equipment Leases & Maintenance \$8,100 – Line Item 7460	
2 Copiers also used as a printer, scanner and fax machine (Documation) \$6,660	
Postage Meter (Pitney Bowes) \$1,440	
Exemption Fraud Software \$1,560 – Line Item 7415	
Software that helps with preventing exemption fraud	
Lexis Nexis \$1,560	
Hardware, IT Provider & Web Host \$27,000	
BIS Consulting	

**2018 OPERATING BUDGET
SUPPORTING SCHEDULE**

NAME **2018 BUDGET**

<p>Software & Licenses Maintenance \$27,000 – 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 & Insurance \$4,500 – Line Item 7326 Items included in this are Bonds, Liability & Directors insurance Coverage. This covers all of the district’s insurance including Errors & Omissions coverage with TML</p> <p>Professional Legal Services \$25,000 – Line Item 7420 Legal services for the appraisal district and board of directors Perdue, Brandon, Fielder, Collins & Mott \$22,500 Legal services for the appraisal district for human resources Bohreer & Zucker \$2,500</p>	
<p>OFFICE FURNITURE – Line Item 7520 Furniture Replacement</p>	<p>\$2,000</p>
<p>COMPUTER EQUIPMENT – Line Item 7520 Budget needs to replace all computers over a 4 year period</p>	<p>\$9,600</p>
<p>DEBT SERVICE PAYMENTS – Line Item 7605 Financing Payments to Government Capital for financing Harris Govern Software for a period of 7 years</p>	<p>\$35,525</p>

2018	Estimated Budget Allocation based on				2017 Actual				
	JURISDICTION	PERCENT OF LEVY	2016 LEVY	2016 BUDGET ALLOCATION	2018 QUARTERLY ALLOCATION	PERCENT OF LEVY	2017 LEVY	2017 ANNUAL BUDGET ALLOCATION	2017 QUARTERLY ALLOCATION
Beaver Creek MUD (WCID #1)	0.360%	\$ 93,887	\$ 3,254	\$ 814	0.360%	\$ 93,887	\$ 3,194	\$ 799	
Burleson County GBU	24.407%	\$ 6,368,362	\$ 220,746	\$ 55,186	24.407%	\$ 6,368,362	\$ 216,669	\$ 54,167	
Burleson County RDD	4.123%	\$ 1,075,926	\$ 37,295	\$ 9,324	4.123%	\$ 1,075,926	\$ 36,606	\$ 9,151	
Burleson St. Joseph - HOS	5.551%	\$ 1,448,381	\$ 50,205	\$ 12,551	5.551%	\$ 1,448,381	\$ 49,278	\$ 12,319	
Caldwell ISD	34.670%	\$ 9,046,454	\$ 313,576	\$ 78,394	34.670%	\$ 9,046,454	\$ 307,785	\$ 76,946	
City of Caldwell	3.056%	\$ 797,282	\$ 27,636	\$ 6,909	3.056%	\$ 797,282	\$ 27,126	\$ 6,781	
City of Snook	0.213%	\$ 55,504	\$ 1,924	\$ 481	0.213%	\$ 55,504	\$ 1,888	\$ 472	
City of Somerville	2.325%	\$ 606,590	\$ 21,026	\$ 5,257	2.325%	\$ 606,590	\$ 20,638	\$ 5,159	
Burleson County MUD	0.196%	\$ 51,253	\$ 1,777	\$ 444	0.196%	\$ 51,253	\$ 1,744	\$ 436	
Snook ISD SSN	11.625%	\$ 3,033,209	\$ 105,140	\$ 26,285	11.625%	\$ 3,033,209	\$ 103,198	\$ 25,799	
Somerville ISD SSM	13.475%	\$ 3,515,950	\$ 121,873	\$ 30,468	13.475%	\$ 3,515,950	\$ 119,622	\$ 29,906	
Total Levy	100.000%	\$ 26,092,796	\$ 904,451	\$ 226,113	100.000%	\$ 26,092,796	\$ 887,747	\$ 221,937	
2018 Total Budget		\$ 904,451			2017 Budget Total		\$ 887,747		
Budget Payment - To be calculated after rates adopted (Estimate based on last year)									

	2018	2018	2018	2018
POSITION	Actual Salary	Retirement	Health & Dental Insurance	Total Salary
PUBLIC SERVICE				
Exemptions Clerk/Receptionist	\$27,500	\$1,884	\$6,250	\$35,634
Parttime (High School Student)	\$7,769	\$0	\$0	\$7,769
APPRAISAL				
Appraiser Trainee/Appraisal Clerk	\$27,500	\$1,884	\$6,250	\$35,634
Appraisal Clerk (New for 2018)	\$27,500	\$1,884	\$6,250	\$35,634
Mapper	\$31,803	\$2,179	\$6,250	\$40,232
Deeds Clerk	\$17,472	\$1,197	\$6,250	\$24,919
Data Entry/Appraisal Asst.	\$33,000	\$2,261	\$6,250	\$41,511
Data Entry/ARB Coordinator/Appraisal Asst.	\$35,000	\$2,398	\$6,250	\$43,648
Senior Appraiser (New for 2018)	\$50,000	\$3,425	\$6,250	\$59,675
ADMINISTRATIVE/APPRAISAL				
Deputy Chief Appraiser	\$72,100	\$4,939	\$6,250	\$83,289
Chief Appraiser	\$80,000	\$5,480	\$6,250	\$91,730
Administrative	\$12,000	\$822	\$0	\$12,822
TOTAL	\$421,644	\$28,352	\$62,500	\$512,496
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.				