

**SCURRY COUNTY APPRAISAL DISTRICT**

2612 College Avenue  
Snyder, Texas 79549  
325-573-8549



***2021 Approved Budget***



***August 11, 2020***

***Chief Appraiser***  
**Jackie Martin**

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**2021 Approved Budget**

Budget Item	2018 Approved Budget (Actual Exp)	2019 Approved Amended Budget	2020 Approved Budget	+ 2021 Approved Changes	2021 Approved Budget
1 Salaries	561,496	546,319	597,394	0	597,394
2 Longevity	10,910	7,120	6,000	(1,000)	5,000
3 Retirement (TCDRS & MM)	82,000	87,000	93,000	0	93,000
4 Health Insurance	107,000	99,000	104,000	1,500	105,500
5 Life Insurance	3,600	3,720	3,720	500	4,220
6 Federal Medicare Tax	6,700	6,825	9,300	0	9,300
7 Workers' Comp Insurance	4,500	5,000	5,000	0	5,000
8 Unemployment	1,000	1,000	1,000	0	1,000
9 Travel: Out of District	15,000	15,000	15,000	4,500	19,500
10 Travel: In District/Phone	32,240	31,830	34,330	6,000	40,330
11 Registration: School	4,900	4,900	4,900	1,100	6,000
12 Registration: Dues	3,600	3,600	3,600	500	4,100
13 Insurance: Liability	2,000	2,100	2,100	0	2,100
14 Insurance: Bonds	1,000	1,000	1,000	0	1,000
15 Insurance: Building/Property	1,800	2,000	2,000	400	2,400
16 Telephone/Internet Service	10,260	10,260	12,260	1,200	13,460
17 Postage	12,000	12,000	14,000	2,000	16,000
18 Publications	500	500	500	0	500
19 Required Publications	1,500	1,500	1,500	200	1,700
20 Valuation Material	4,500	4,500	4,500	0	4,500
21 Supplies	8,500	8,500	8,500	1,000	9,500
22 Forms/Appr Notc/Deed Info	9,000	9,000	10,000	3,500	13,500
23 Equip: Maintenance/Repair	2,500	2,500	2,500	0	2,500
24 Equip: Rental Lease	5,700	6,500	6,500	0	6,500
25 Equip: Purchase	5,000	5,000	5,000	0	5,000
26 Furniture	2,000	2,000	2,000	0	2,000
27 Programs: Appraisal (HG/WP/BIS)	57,000	67,600	67,600	(2,500)	65,100
28 Programs: Mapping (MIMS/Pic)	22,000	34,000	7,500	2,550	10,050
29 Appr Valuation Serv. Mineral	74,000	74,000	74,000	6,000	80,000
30 Appr Valuation Serv. Ownership	0	35,000	35,000	0	35,000
31 Board of Directors	5,000	5,000	5,000	0	5,000
32 Appraisal Review Board	6,500	6,500	6,500	0	6,500
33 ARB: Attorney Fees	1,000	1,000	1,000	1,000	2,000
34 Audit	5,800	6,000	6,250	750	7,000
35 Attorney Fees	12,000	12,000	12,000	14,000	26,000
36 Arbitration	1,000	1,000	1,000	0	1,000
37 Microfilm	500	500	500	0	500
38 Building Maintenance	13,000	13,000	13,000	(10,000)	3,000
39 Utilities: Water	2,500	2,500	2,500	0	2,500
40 Utilities: Electric	9,000	9,000	10,000	0	10,000
41 Janitorial: Service	4,160	4,160	4,160	3,500	7,660
42 Janitorial: Supplies	1,800	1,800	1,800	0	1,800
43 Other Expenses	400	400	400	0	400
<b>TOTALS</b>	<b>1,114,866</b>	<b>1,152,134</b>	<b>1,197,814</b>	<b>36,700</b>	<b>1,234,514</b>

NOTE: See Following Pages for Explanations Regarding Changes

Budget Item	Change Amount	EXPLANATION
2 Longevity	\$ (1,000.00)	Decrease due to retiring employee
4 Health Insurance: TML	\$ 1,500.00	Rate Increases
5 Life Insurance	\$ 500.00	Rate Increases
9 Travel: Out of district	\$ 4,500.00	Training of New Employees
10 Travel: In-district/Phone	\$ 6,000.00	Training of New Employees
11 Registration: School	\$ 1,100.00	Training of New Employees
12 Registration: Dues	\$ 500.00	New Employees Dues
15 Insurance: Building/Property	\$ 400.00	Rate Increases
16 Telephone/Internet Service	\$ 1,200.00	Rate Increases
17 Postage	\$ 2,000.00	Increased Mailings and Certified Charges
19 Required Publications	\$ 200.00	Additional Copies
21 Supplies	\$ 1,000.00	Increased Cost
22 Forms/Appr Note/Deed Info	\$ 3,500.00	Increased Need and Increased Mailing
27 Programs: Appraisal (HG/WP/BIS)	\$ (2,500.00)	Moved Internet Mapping to Mapping line item
28 Programs: Mapping (MIMS/Pic)	\$ 2,550.00	Increased Cost for Internet Mapping
29 Appraisal Val. Serv. Mineral	\$ 6,000.00	Review Appraiser Fees
33 ARB: Attorney Fees	\$ 1,000.00	Increased Use
34 Audit	\$ 750.00	Increased Cost
35 Attorney Fees	\$ 14,000.00	Increased Use
38 Building Maintenance	\$ (10,000.00)	Reduction in Contingency Contribution
41 Janitorial Service	\$ 3,500.00	Increased Cleaning Cost
<b>TOTAL</b>	<b>\$ 36,700.00</b>	<b>Increase in Budget</b>

## 2021 Approved Salaries

<u>Employee</u>	2020 Approved Salaries	2021 Approved Salaries
<u>Chief Appraiser</u> Chief Appraiser	\$ 101,021	\$ 101,021
<u>Appraisal Director</u> Sr. Appraiser-Commercial /BPP	\$ 84,000	\$ 87,000
<u>Appraiser</u> Appraiser- Residential/Agricultural/Mineral Coord.	\$ 43,007	\$ 48,007
<u>Appraiser, Exemption Tech-Obtaining RPA</u> Appraiser/Exemption Technician	\$ 56,989	\$ 59,989
<u>Business Manager</u> Business Manager/ARB Coordinator	\$ 61,027	\$ 64,027
<u>Mapping Coordinator</u> Mapping Coordinator/Deed Technician	\$ 50,680	\$ 52,680
<u>Records Clerk- Obtaining RPA</u> Appraiser/BPP Clerk	\$ 43,007	\$ 46,007
<u>Records Clerk-Obtaining RPA</u> Exemptions Records Clerk/ARB Clerk	\$ 43,007	\$ 46,007
<u>Records Clerk</u> Appraisal Records Clerk/Mineral Clerk	\$ 43,007	\$ 44,007
<u>Records Clerk</u> Appraisal Records Clerk	\$ 43,007	\$ 43,007
<b>TOTALS</b>	\$ 568,752	\$ 591,752

## Adopted Longevity Pay with Approved Salaries for 2021

Employee	Start Date	Tenure End 2021	Approved 2021 Salary	Approved Longevity Pay 2021
<i>Yolanda Rosas</i>	<i>3/1/1980</i>	41 yrs and 9 m	52,680.00	\$ 1,500.00
<i>Sandi Price</i>	<i>12/2/1996</i>	25 yrs	59,989.20	\$ 1,500.00
<i>Ralph Anders</i>	<i>2/3/2014</i>	7 yrs 10 mo	87,000.00	\$ 475.00
<i>Dalinda Roberts</i>	<i>9/1/2014</i>	7 yrs 3 mo	64,027.20	\$ 440.00
<i>Jackie Martin</i>	<i>1/1/2019</i>	2 yr 11 mo	101,021.28	\$ 180.00
<i>Samantha Burt</i>	<i>5/1/2019</i>	2 yr 7 mo	44,007.12	\$ 160.00
<i>Emily Valenzuela</i>	<i>5/1/2019</i>	2 yr 7 mo	46,007.04	\$ 160.00
<i>Cindy Williams</i>	<i>5/1/2019</i>	2 yr 7 mo	46,007.04	\$ 160.00
<i>Beverly Silen</i>	<i>9/1/2019</i>	1 yr 3 mo	48,007.20	\$ 80.00
<i>Karri Brunson</i>	<i>5/1/2021</i>	8 mo	43,007.28	\$ 40.00
<b>Total</b>			<b>591,753.36</b>	<b>\$ 4,695.00</b>

### Comment History: Salary and Contingency

**Comments:**

Proposed moving most employees up to what other companies are paying for similar job responsibilities. Proposed by the Board.

**Longevity 2013:**

The Board requested information be gathered on longevity pay. The County pays \$5/mo. Or \$60/year. City pays \$4/mo. Or \$48/year. Propose \$5/mo. Or \$60/Year & cap at 25 years or \$1,500. Suggest no increase for longevity for 2012; review and reconsider in 2014.

**Longevity 2014:**

Due to the sizeable increase in pay for some employees Longevity is not being recommended for all employees at this time. Only two employees given longevity. County pays \$5/mo. Or \$60/year. Multiply by the number of years worked. City pays \$4/mo. Or \$48/year. Multiply by the number of years worked & cap at 25 years or \$1200. Propose \$5/mo. Or \$60/Year. Multiply by the number of years worked & cap at 25 years or \$1,500.

**Longevity 2015 and 2016:**

Proposal for 2015 and 2016 is Longevity for all employees.

Propose \$5/mo. Or \$60/Year. Multiply by the number of years worked & cap at 25 years or \$1,500. Both proposals submitted by the Board.

**Longevity 2017-2020:**

Adopted to Continue Longevity for all employees as previously passed by the Board.

## Summary of 2021 Approved Salaries, Level and Benefits

<i>Employee</i>	2021 Approved Salaries	Travel Phone & Dues	Longevity	Federal Medicare	TCDRS Retirement	Mass Mutual Retirement	Estimated Health Insurance	Life Insurance	Total Salary & Benefits
<i>Title</i>				(1.45% of Salary, Trvl, & Longevity)	(13.16% Of Salary Trvl & Longevity)	(2.5% of Salary)	TML	TCDRS 0.0029 & Guardian	
Chief Appraiser	<b>101,021.00</b>	8,790.00	180.00	1,594.87	13,294.36	2,525.53	10,380.00	516.15	<b>138,301.91</b>
Appraisal Director	<b>87,000.00</b>	8,340.00	475.00	1,389.32	11,449.20	2,175.00	10,380.00	341.58	<b>121,550.10</b>
Appraiser	<b>48,007.00</b>	8,340.00	80.00	818.19	6,317.72	1,200.18	10,380.00	362.40	<b>75,505.49</b>
Mapping Coordinator/Deed Technician	<b>52,680.00</b>	0.00	1,500.00	785.61	6,932.69	1,317.00	10,380.00	236.24	<b>73,831.54</b>
Business Manager	<b>64,027.00</b>	0.00	440.00	934.77	8,425.95	1,600.68	10,380.00	408.86	<b>86,217.26</b>
Appraiser/Exemption Tech- Obtaining RPA	<b>59,989.00</b>	240.00	1,500.00	895.07	7,894.55	1,499.73	10,380.00	397.17	<b>82,795.52</b>
Appraiser/BPP Clerk- Obtaining RPA	<b>46,007.00</b>		160.00	669.42	6,054.52	1,150.18	10,380.00	356.62	<b>64,777.74</b>
Appraiser/Exemption Tech- Obtaining RPA	<b>46,007.00</b>		160.00	669.42	6,054.52	1,150.18	10,380.00	356.62	<b>64,777.74</b>
Appraisal Records Clerk	<b>44,007.00</b>		160.00	640.42	5,791.32	1,100.18	10,380.00	350.81	<b>62,429.73</b>
Appraisal ARB Clerk	<b>43,007.00</b>		40.00	624.18	5,659.72	1,075.18	10,380.00	347.92	<b>61,134.00</b>
<b>TOTALS</b>	<b>591,752.00</b>	<b>25,710.00</b>	<b>4,695.00</b>	<b>9,021.28</b>	<b>\$ 77,874.56</b>	<b>\$ 14,793.80</b>	<b>103,800.00</b>	<b>3,674.37</b>	<b>831,321.01</b>

**SALARY TABLE**

**Step 1    Step 2    Step 3    Step 4    Step 5    Step 6    Step 7    Step 8    Step 9    Step 10**

**I. CLERK/APPRaiser TRAINEE**

<b>Level 1</b>	Annual	<b>30,828</b>	<b>32,369</b>	<b>33,988</b>	<b>35,687</b>	<b>37,472</b>	<b>39,345</b>	<b>41,312</b>	<b>43,378</b>	<b>45,547</b>	<b>47,824</b>
	Month	2569	2697	2832	2974	3123	3279	3443	3615	3796	3985
	Hour	15.81	16.60	17.43	18.30	19.22	20.18	21.19	22.25	23.36	24.53

**II. APPRAISER, MAPPING, ACCOUNTING**

<b>Level 2</b>	Annual	<b>41,312</b>	<b>43,378</b>	<b>45,546</b>	<b>47,824</b>	<b>50,215</b>	<b>52,726</b>	<b>55,362</b>	<b>58,130</b>	<b>61,037</b>	<b>64,088</b>
	Month	3443	3615	3796	3985	4185	4394	4614	4844	5086	5341
	Hour	21.19	22.24	23.36	24.53	25.75	27.04	28.39	29.81	31.30	32.87

**III. SR.SUPERVISOR, OFFICE MANAGER,ASSIST. CHIEF**

<b>Level 3</b>	Annual	<b>61,037</b>	<b>64,089</b>	<b>67,293</b>	<b>70,658</b>	<b>74,191</b>	<b>77,900</b>	<b>81,795</b>	<b>85,885</b>	<b>90,179</b>	<b>94,688</b>
	Month	5086	5341	5608	5888	6183	6492	6816	7157	7515	7891
	Hour	31.30	32.87	34.51	36.23	38.05	39.95	41.95	44.04	46.25	48.56

**IV. CHIEF APPRAISER**

<b>Level 4</b>	Annual	<b>85,884</b>	<b>90,178</b>	<b>94,687</b>	<b>99,421</b>	<b>104,393</b>	<b>109,612</b>	<b>115,093</b>	<b>120,847</b>	<b>126,890</b>	<b>133,234</b>
	Month	7157	7515	7891	8285	8699	9134	9591	10071	10574	11103
	Hour	44.04	46.25	48.56	50.99	53.53	56.21	59.02	61.97	65.07	68.33

**A. Levels:**

Positions may fall in between levels due to COLA changes.  
Levels are not strictly tied to job position.

**B. Steps:**

Step increase is based on added responsibility, more duties, productivity, merit, experience, education, motivation, etc.

**C. Comments:**

Clerk Level 1 and placement is based on experience, education, job duties, performance & or tenure etc.  
Level 2 Appraiser, beginning salary will depend on experience & education. Same applies to other levels.



**2021 Approved Budget: \$ 1,234,514 Based on 2020 Tax Levy**

Jurisdiction	2020 Certified Values	2020 Tax Rate (Factor)	2020 Estimated Tax Levy	% Of Tax Roll (Factor)	2021 Annual Budget Allocation Estimate
City of Snyder	558,992,485	0.004700	\$2,927,474	0.0473331	\$58,433.31
Colorado City ISD	108,824,212	0.014667	\$1,613,935	0.0260950	\$32,214.66
Hermleigh ISD	239,054,272	0.012377	\$3,000,633	0.0485159	\$59,893.59
Ira ISD	130,433,515	0.015366	\$2,041,824	0.0330134	\$40,755.46
Roscoe ISD	12,902,183	0.014000	\$170,309	0.0027537	\$3,399.42
Scurry County	2,696,444,559	0.0044980	\$12,441,885	0.2011674	\$248,343.99
Scurry Co Hosp Distr	2,697,420,411	0.0027540	\$7,428,696	0.1201113	\$148,279.14
Snyder ISD **	**	**	\$23,850,440	0.3856274	\$476,062.39
Western Tx College	2,740,595,966	0.002950	\$8,373,215	0.1353829	\$167,132.04
<b>TOTALS</b>			<b>\$61,848,411</b>	<b>1.000</b>	<b>\$1,234,514.00</b>

\*\* Snyder ISD: Freeze M&O = 2251647288 x .009564 = 21,534,755 + Freeze I&S 2578944488 x .00063 = 1,624,735+ Tax Freeze \$690950 or Total SISR = \$23,850,440.

**2020 Adopted Budget: \$ 1,197,814 Based on 2019 Tax Levy**

Jurisdiction	2019 Certified Values	2019 Tax Rate (Factor)	2019 Tax Levy	% Of Tax Roll (Factor)	2020 Annual Budget Allocation
City of Snyder	579,087,548	0.004800	\$2,586,722	0.0412486	\$49,408.15
Colorado City ISD	97,324,932	0.014804	\$1,150,298	0.0208811	\$25,011.67
Hermleigh ISD	260,158,170	0.01226	\$2,351,406	0.0469829	\$56,276.78
Ira ISD	146,839,015	0.014925	\$2,163,277	0.0325653	\$39,007.17
Roscoe ISD	13,049,242	0.013200	\$154,577	0.0025600	\$3,066.40
Scurry County	3,124,636,908	0.0044980	\$11,294,596	0.2084903	\$249,732.60
Scurry Co Hosp Distr	3,059,637,054	0.0024210	\$7,375,343	0.1098325	\$131,558.91
Snyder ISD **	**	**	\$24,588,070	0.4112277	\$492,574.30
Western Tx College	3,203,867,834	0.002655	\$7,981,452	0.1262115	\$151,177.90
<b>TOTALS</b>			<b>\$59,645,741</b>	<b>1.000</b>	<b>\$1,197,813.88</b>

\*\* Snyder ISD: Freeze M&O = 2595137283 x .97 = 25,172,832 + Freeze I&S 2955509683 x .00063 =1,861,971 + Tax Freeze \$647,103 or Total SISR = \$27,681,906.

**Summary of 2021 & 2020 Allocations (updated 12/01/2020)**

Jurisdiction	2021 Alloc. Estimate	2020 Annual Share	2021 / 2020 Difference
City of Snyder	\$58,433.31	\$49,408.15	9,025.16
Colorado City ISD	\$32,214.66	\$25,011.67	7,202.98
Hermleigh ISD	\$59,893.59	\$56,276.78	3,616.82
Ira ISD	\$40,755.46	\$39,007.17	1,748.29
Roscoe ISD	\$3,399.42	\$3,066.40	333.02
Scurry County	\$248,343.99	\$249,732.60	(1,388.61)
Scurry Co Hosp Distr	\$148,279.14	\$131,558.91	16,720.23
Snyder ISD	\$476,062.39	\$492,574.30	(16,511.91)
Western Tx College	\$167,132.04	\$151,177.90	15,954.14
<b>TOTALS</b>	<b>\$1,234,514.00</b>	<b>1,197,813.88</b>	<b>36,700.12</b>

### Contingency Fund

#### Contingency Fund Worksheet: Balance of Accounts with Adopted Addition of Carryover

	Computer Equipment and Programs	Attorneys - Lawsuits	Pictometry	Building Maintenance	Retirement Prepaid	Mapping Software	Retiring Employee Vacation Liability	Balances
<i>Balance: End of 2015</i>	\$ 14,220.76	\$ 90,000.00	\$ 53,970.17	\$ 10,625.00	\$ -	\$ 7,000.00	\$ 10,000.00	\$ 185,815.93
<i>Adopted Carryover 2015</i>	\$ 5,000.00	\$ 2,500.00	\$ 15,000.00	\$ -	\$ 5,000.00	\$ 6,407.68	\$ -	\$ 33,907.68
<b>Adopted Balance Total</b>	\$ 19,220.76	\$ 92,500.00	\$ 68,970.17	\$ 10,625.00	\$ 5,000.00	\$ 13,407.68	\$ 10,000.00	\$ 219,723.61
<b>2015-2016 Transactions</b>	\$ -	\$ -	\$ (68,970.17)		\$ (5,000.00)	\$ -	\$ -	\$ (73,970.17)
<i>Adopted Carryover 2016</i>	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00	\$ 14,414.22	\$ 5,000.00	\$ 7,000.00		\$ 66,414.22
<b>Total</b>	\$ 34,220.76	\$ 97,500.00	\$ 20,000.00	\$ 25,039.22	\$ 5,000.00	\$ 20,407.68	\$ 10,000.00	\$ 212,167.66
<b>2017 Transactions</b>					\$ (5,000.00)			\$ (5,000.00)
<b>Sub Total Contingency</b>								\$ 207,167.66
<i>Adopted Carryover 2017</i>	\$ 25,000.00		\$ 24,481.16		\$ 5,000.00			\$ 54,481.16
<b>2018 Transactions</b>	\$ (37,330.00)	\$ (46,830.00)			\$ (5,000.00)			\$ (89,160.00)
<i>2018 Adopted Carryover</i>	\$ 6,937.00	\$ 30,000.00		\$ 10,000.00	\$ 5,000.00	\$ 5,000.00		\$ 56,937.00
<b>2019 Transactions</b>		\$ (31,699.98)	\$ (27,861.16)	\$ (13,673.88)				\$ (73,235.02)
<i>2019 Carryover</i>		\$ 28,585.00						\$ 28,585.00
<b>2020 Pending Transfers</b>			\$ 36,527.01		\$ (5,000.00)	\$ (25,407.68)	\$ (6,119.33)	\$ -
<b>2020 Pending Transactions</b>	\$ (2,000.00)	\$ (77,555.02)	\$ (23,147.01)					\$ (102,702.03)
<b>Total</b>	\$ 26,827.76	\$ -	\$ 30,000.00	\$ 21,365.34	\$ -	\$ -	\$ 3,880.67	\$ 82,073.77
<b>Target Amount</b>	\$35,000	\$ 100,000.00	<i>Final pmt 2021</i>	\$ 25,000.00	<i>No Target</i>	\$ 25,000.00	\$10,000.00	\$195,000.00

#### Notes

Computer Equipment & Programs	Replacement of all office computers every 4+ years (Last replaced October 2018) Plan to replace September 2022
Attorneys-Lawsuits	We currently have 3 lawsuits pending and any lawsuits in the future.
Pictometry	6 year contract ends in 2021 with the final payment due at that time (Balance due in 2021 = 29,980.81)
Building Maintenance	Air conditioning units as needed-two need replacement, front door, counter plexiglass
Retirement Prepaid	Prepay TCDRS retirement with goal towards self-funding
Mapping Software	MIMS software to be replaced someday with more expensive alternative
Retiring Employee Vacation Liability	Vacation time liability to be paid to retiring employees
PACS Mobile	Two PACS Mobile Licenses: Includes installation training, support and 2 Air Ipad's with cases (Approximately \$5k annually afterwards)

**Scurry County Appraisal District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund**  
**Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual	Variance from Final Budget
<b>Revenues</b>				
Appraisal assessments	\$ 1,152,136	\$ 1,152,136	\$ 1,152,136	\$ -
Interest income	-	-	9,588	9,588
Other income	-	-	4,332	4,332
<b>Total revenues</b>	<b>1,152,136</b>	<b>1,152,136</b>	<b>1,166,056</b>	<b>13,920</b>
<b>Expenditures</b>				
Personnel services	755,984	749,144	734,860	14,284
Occupancy	17,460	17,378	17,327	51
Telephone	10,260	12,003	12,003	-
Equipment rental and maintenance	24,000	40,757	40,733	24
Staff development	4,900	6,480	6,480	-
Publications and postage	18,500	19,042	18,931	111
Dues	3,600	4,062	4,062	-
Travel	46,830	50,787	50,785	2
Professional fees	19,002	50,800	50,800	-
Programs and services	210,600	211,939	211,865	74
Miscellaneous	36,000	34,079	33,982	97
Capital outlay	5,000	950	928	22
<b>Total expenditures</b>	<b>1,152,136</b>	<b>1,197,421</b>	<b>1,182,756</b>	<b>14,665</b>
<b>Change in fund balance</b>	<b>-</b>	<b>(45,285)</b>	<b>(16,700)</b>	<b>28,585</b>
<b>Fund balance</b>				
Beginning of year	251,388	251,388	251,388	-
<b>End of Year</b>	<b>\$ 251,388</b>	<b>\$ 206,103</b>	<b>\$ 234,688</b>	<b>\$ 28,585</b>

## TEXAS PROPERTY TAX CODE

### § 6.06. APPRAISAL DISTRICT BUDGET AND FINANCING.

(a) Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.

(b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

(c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.

(d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in

excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.

(e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.

(f) Payments shall be made to a depository designated by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser.

(g) If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocations. However, if that unit has made any payments, it is not entitled to a refund.

(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues.

(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year

and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year proposed by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a proposed budget for the fiscal year as provided by Subsection (a) of this section before the 15th day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15th day of the fourth month preceding the first day of the fiscal year established by the change. Unless the appraisal district adopts a different method of allocation under Section 6.061 of this code, the allocation of the budget to each taxing unit shall be calculated as provided by Subsection (d) of this section using the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the fiscal year established by the change for which the necessary information is available. Each taxing unit shall pay its allocation as provided by Subsection (e) of this section, except that the first payment shall be made before the first day of the fiscal year established by the change and subsequent payments shall be made quarterly. In the year in which a change in the fiscal year occurs, the budget that takes effect on January 1 of that year may be amended as necessary as provided by Subsection (c) of this section in order to accomplish the change in fiscal years.

(j) If the total amount of the payments made or due to be made by the taxing units participating in an appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocated payments for the following year in proportion to the amount of each unit's budget allocation for the fiscal year for which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150th day after the end of the fiscal year for which the payments were made.

(k) For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment under Subsection (e).

Acts 1979, 66th Leg., p. 2226, ch. 841, Sec. 1, eff. Jan. 1, 1981. Amended by Acts 1981, 67th Leg., 1st C.S., p. 122, ch. 13, Sec. 17, 18, eff. Aug. 14, 1981; Acts 1985, 69th Leg., ch. 311, Sec. 1, eff. <sup>1</sup>/<sub>2</sub> Aug. 26, 1985; Acts 1989, 71st Leg.,

ch. 796, Sec. 9, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 20, Sec. 16, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 347, Sec. 4.07, eff. May 31, 1993.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 87, Sec. 1, eff. May 14, 2007.

**§ 6.062. PUBLICATION OF BUDGET.**

(a) Not later than the 10th day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

(b) The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget. The summary must set out as separate items:

- (1) the total amount of the proposed budget;
- (2) the amount of increase proposed from the budget adopted for the current year; and
- (3) the number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget.

(c) The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies."

Added by Acts 1989, 71st Leg., ch. 796, § 10, eff. Sept. 1, 1989.

## **RESPONSIBILITIES OF APPRAISAL DISTRICT BOARDS OF DIRECTORS**

Chapter 6, Texas Tax Code, provides for the creation of appraisal districts and states the role and responsibilities of the board of directors, the chief appraiser, and the appraisal review board. The board has limited statutory responsibility beyond which it has no legal authority. The following is a summary of the responsibilities of the board of directors:

1. establish the appraisal office—Section 6.05(a);
2. hire the chief appraiser—Section 6.05(c);
3. appoint the appraisal review board—Section 6.41;
4. adopt the annual budget—Section 6.06;
5. adopt the biennial reappraisal plan – Section 6.05(i)
6. appoint a taxpayer liaison officer—Section 6.052;
7. contract for necessary services—various sections concerning selection of the bank depository; appraisal services; the annual audit; legal counsel; leasing or purchase of equipment, computer, and other operational services; and other matters permitted by law, including responsibility for public funds investment (Chapter 2256, Public Funds Investment Act, Texas Government Code); and
8. make general administrative and operational policies:
  - a. policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board—Section 6.04(d);
  - b. written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may have reasonable access to the board—Section 6.04(e); and
  - c. information of public interest describing the functions of the board and the board's procedures by which complaints are filed with and resolved by the board, available to the public and appropriate taxing jurisdictions—Section 6.04(f).

Section 6.04(g) states that if a written complaint is filed with the board that it has authority to resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of its status, unless notice would jeopardize an undercover investigation. It is assumed that the board may refer the complaint to the taxpayer liaison officer because Section 6.052(c) states that the officer shall report to the board at each meeting of the status of complaints filed under Section 6.04(g).

Other policies that the board may review, but that are not statutorily required for approval, are personnel policies, the district's work plan, and general board policies for its meetings and conduct. These policies are discussed at length in the *Texas Property Tax Appraisal District Director's Manual* published by the Comptroller of Public Accounts (2012).

Section 6.05(h) states that the board, by resolution, may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board. Without the adoption of such a resolution, all operations of the district are the responsibility of the chief appraiser, as the chief administrator of the office—Section 6.05(c).