

PUBLIC NOTICE

**MEETING OF THE BREWSTER COUNTY
CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
WEDNESDAY, SEPTEMBER 14TH, 2022 AT 11:02 A.M.
COMMISSIONERS COURT ROOM
ALPINE, TEXAS**

AGENDA

To discuss and take action as appropriate on the following:

- 1. Public Hearing regarding 2023 Budget**
- 2. Adjourn**

At 1:40 FILED o'clock P M
Date 8/25/22

SARAH VASQUEZ
County Clerk, Brewster County, TX
By [Signature] Deputy

If you are handicapped or have a disability that may prevent you from speaking to the Board, please notify the Chief Appraiser in writing or by calling 432-837-2558 at least two business days prior to the meeting. The District will assist you in giving access to the Board.

Preliminary Budget Summary
Brewster County Appraisal District
JANUARY 2023 to DECEMBER 2023

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	Actual	Actual	Budget	Budget		
Income						
Tax Units	\$ 450,130	\$ 521,392	\$ 553,738	\$ 600,316	\$ 559,252	\$ 646,229.00
Misc. Inc	\$ 1,490	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Retained Income			\$ 115,000	0		
Total	\$ 451,620	\$ 521,392	\$ 670,238	\$ 601,816	560752	\$ 647,729.00
Legal Notices	\$ 5,376	\$ 4,000	\$ 5,000	\$ 7,000	\$ 7,000	\$ 8,000
Appraisal Review Board	\$ 1,974	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500	\$ 2,000
Legal/Audit	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Building Expense	\$ 12,850	\$ 12,250	\$ 15,500	\$ 12,850	\$ 12,850	\$ 12,850
Computer Software-Maps	\$ 34,370	\$ 35,900	\$ 50,000	\$ 68,000	\$ 55,192	\$ 77,212
Contract Services	\$ 22,208	\$ 35,500	\$ 40,000	\$ 40,000	\$ 27,000	\$ 28,000
Dues and Subscriptions	\$ 3,808	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,250
Education	\$ 21,035	\$ 20,000	\$ 25,000	\$ 18,000	\$ 18,000	\$ 18,000
Equipment for field work	\$ 1,604	\$ -	\$ 17,000	\$ 17,000		
Legal Fees	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Personnel Costs						
Salaries	\$ 225,593	\$ 271,596	\$ 311,705	\$ 268,000	\$ 282,500	\$ 311,705
Social Sec./Med	\$ 18,514	\$ 20,800	\$ 23,845	\$ 20,502	\$ 21,611	\$ 23,845
Retirement	\$ 22,857	\$ 14,900	\$ 15,585	\$ 15,585	\$ 22,035	\$ 15,585
Health Ins	\$ 57,149	\$ 59,000	\$ 75,000	\$ 56,884	\$ 56,884	\$ 81,522
Workers Comp, etc			\$ 1,800	\$ 2,880	\$ 2,880	\$ 3,360
Postage-Mailing costs	\$ 7,280	\$ 12,000	\$ 15,000	\$ 15,000	\$ 12,000	\$ 19,000
Supplies	\$ 5,399	\$ 6,000	\$ 7,500	\$ 10,000	\$ 7,000	\$ 10,000
Vehicle Expense						
Fuel, Repairs and Maintenance	\$ 1,224	\$ 4,000	\$ 5,500	\$ 8,000	\$ 5,000	\$ 7,000
Insurance	\$ 2,446	\$ 500	\$ 700	\$ 700	\$ 700	\$ 700
Telephone-Internet	\$ 3,076	\$ 5,250	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,700
Total	\$ 452,763	\$ 514,696	\$ 640,736	\$ 592,001	\$ 560,752	\$ 647,729

Position	Salaries	Social Sec/MC	Retirement	Health Ins.	Misc. Emp. Tax
Chief Appraiser	\$ 66,950	\$ 5,122	\$ 3,348	\$ 11,646	\$ 480
Deputy Chief Appraiser	\$ 54,590	\$ 4,176	\$ 2,730	\$ 11,646	\$ 480
Appraiser-Data Entry	\$ 46,350	\$ 3,546	\$ 2,318	\$ 11,646	\$ 480
Appraiser-Bookkeeper	\$ 44,290	\$ 3,388	\$ 2,215	\$ 11,646	\$ 480
Appraiser-Data Entry	\$ 35,020	\$ 2,679	\$ 1,751	\$ 11,646	\$ 480
Appraiser-Data Entry	\$ 34,505	\$ 2,640	\$ 1,725	\$ 11,646	\$ 480
New Employee	\$ 30,000	\$ 2,295	\$ 1,500	\$ 11,646	\$ 480
	\$ 311,705	\$ 23,845	\$ 15,585	\$ 81,522	\$ 3,360

INCOME EXPLANATIONS

	0	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Tax Unit Payments	\$ -	\$ 450,130	\$ 521,392	\$ 553,738	605,676	\$ 559,252	\$ 600,316.00

This amount is calculated after taking the budgeted amount of expenses and subtracting any anticipated income such as interest earned or copy costs or other fees paid by the public.

	2017-2018	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Misc. Income	\$ -	\$ 1,490	\$ -	\$ 1,500	1500	1500	1500

The District invests its funds and receives a small amount of interest. Also income from copies of public information.

	2017-2018	2017-2018	2018-2019	Oct 2019-Dec 2020	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Retained Income	\$ -	\$ -	\$ -	\$ 115,000		

EXPENSE EXPLANATIONS

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Legal Notices	5376	4000	5000	7000	\$ 7,000	\$ 8,000

Advertising expense is to cover required state advertisements in the local paper for notices of exemptions, public hearing on budget, and notice of protest publication. All of these notices are required by the Property Tax Code.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Appraisal Review Board	1974	3000	3000	3000	\$ 1,500	\$ 2,000

The appraisal review board is a group of citizens who hear protests of property owners. They are appointed by the Board of Directors for two year terms and are paid \$100 per day or \$50/half day of service. In addition, they are required by state law to attend training sessions for which they are paid per diem and travel costs.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Audit	6000	8000	8000	8000	\$ 8,000	\$ 8,000

The District funds are required to be audited annually by state law. The audit must be completed within 150 days of the end of the fiscal year. Copies of the audit are distributed to the tax units which pay the costs of the District operations. The Board of Directors may distribute excess funds back to the tax units as a refund in proportion to the way those funds were paid.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Recurring Building Expenses	\$ 12,850	\$ 12,250	\$ 15,500	12850	\$ 12,850	\$ 12,850

This account is for rent, utilities, and cleaning. The fees are paid monthly to Brewster County.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Computer Software-Maps	34370	35900	50000	68000	\$ 55,192	\$ 77,212

Harris-True Automation is a state-wide software provider for appraisal districts and tax collections offices. The software calculates and produces appraisal values for each parcel using what is called a Computer Assisted Mass Appraisal Software system. They also provide mapping services to the District.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Contract Services	22208	35500	40000	40000	\$ 27,000	\$ 28,000

This account includes utility and complex property appraisals. The company providing these services is T. Y. Pickett, a state-wide professional appraisal company. Also, this account provides guidance on appraisals, mentoring of Ms. Flores, assistance with corrections of Methods and Assistance Audit, staff training on field work done by appraisers, and integration of updated schedules into the CAMA system. These services are provided by Western Valuation and Consulting, LLC from Abilene.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Dues and Subscriptions	3808	2000	4000	4000	\$ 4,000	\$ 4,250

This account covers membership in professional organizations and pays license fees for the registrants in the office. The District is a member of the Texas Association of Appraisal Districts. The organization provides classes and training for appraisal district employees at reduced rates. All appraisers are required to be licensed by the Texas Department of Licensing and Regulation. The District pays their annual license fee.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Education	21035	20000	25000	30000	\$ 18,000	\$ 18,000

This account covers the cost of tuition, travel, and per diem costs for employees to attend required schooling.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Equipment-field work			17000	17000		

The District is planning to purchase software and hardware to do data entry in the field. iPads are used as entry devices. The information is uploaded to the Cloud and imported directly into the computer system without data entry, saving significant time and expense. It also improves accuracy. Pictures of improvements are updated while in the field and are also directly imported into the computer system without additional human intervention.

	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
Legal Fees	0	0	10000	10000	\$ 10,000	\$ 10,000

This account is to pay for litigation costs. We have one lawsuit that will likely go to trial in 2019 as well as paying the cost of a fee appraiser to be an expert witness in the case. An increase in litigation is likely as commercial appraisals are brought up to realistic market values

Salaries	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	225593	271596	311705	268000 \$	282,500 \$	311,705

This covers the salaries of the five people in the office.

Social Sec./Med	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	18514	20800	23845	20502 \$	21,611 \$	23,845

This accounts funds the appraisal district part of social security and medicare tax.

Retirement	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	14900	14900	15585	13400 \$	22,035 \$	15,585

The District is a member of the Texas County and District Retirement System which invests contributions on behalf of the employees. 7% is withheld from salaries and matched by the District. TCORS is one of the four state retirement systems and is a Defined Contribution Plan.

Health Ins	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	57149	59000	75000	56884 \$	56,884 \$	81,522

This account funds a health care program for the employees. With the uncertainty of the health care industry, this amount reflects current spending plus a contingency.

Workers Comp, etc	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	0	0	1800	2880 \$	2,880 \$	3,360

Worker's Comp Insurance and other minor employee costs are included in this category

Postage-Mailing costs	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	7280	12000	15000	15000 \$	12,000 \$	19,000

This covers postage costs for the mailing of notices and other required mailings. The amount increased in 17-18 to pay for a mailing service that prepares the notices and mails them out. t and new mailing requirments due to the legeslative session.

Supplies	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	5399	6000	7500	10000 \$	7,000 \$	10,000

This account pays for copy and printing paper, pens, clips, and other office supplies.

Fuel, Repairs and Maintenance	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	1224	4000	5500	8000 \$	5,000 \$	7,000

This account pays for fuel, oil changes, tires, and any other maintenance on the truck.

Insurance	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	2446	500	700	700 \$	700 \$	700

The truck is insured through the Texas Municipal League which offers very low prices for insurance to government entities.

Telephone-Internet	2017-2018	2018-2019	Oct 2019-Dec 2020	Jan 2021-Dec 2021	JAN 2022-DEC 2022	JAN 2023-DEC 2023
	3076	5250	6600	6600 \$	6,600 \$	6,700

This item covers the cost of telephone and long distance and connection with the Internet

ALLOCATION OF BUDGET TO TAX UNITS

Tax Unit		2021 Levy	% Total Levy	Total Cost	Each Payment
Brewster County	\$	4,257,733	0.2465	\$ 159,292	\$ 39,823
City of Alpine	\$	1,991,863	0.1153	\$ 74,520	\$ 18,630
Alpine ISD	\$	7,899,464	0.4573	\$ 295,538	\$ 73,885
Marathon ISD	\$	1,080,554	0.0626	\$ 40,426	\$ 10,107
San Vicente ISD	\$	89,759	0.0052	\$ 3,358	\$ 840
Terlingua ISD	\$	972,967	0.0563	\$ 36,401	\$ 9,100
Big Bend Regional Hosp	\$	982,638	0.0569	\$ 36,763	\$ 9,191
Totals	\$	17,274,978	1.0000	\$646,299	