

CENTRAL APPRAISAL DISTRICT
OF JOHNSON COUNTY

109 N MAIN ST
CLEBURNE, TX 76033
METRO (817) 648-3000
FAX (817) 645-3105
WWW.JOHNSONCAD.COM



EXECUTIVE DIRECTOR/CHIEF APPRAISER
JIM HUDSPETH, RPA, RTA, CTA, CSTA, CCA

BOARD OF DIRECTORS
BYRON BLACK – CHAIRMAN
BOB SPURLIN – VICE CHAIRMAN
KENT WILLIAMS – SECRETARY
DON BEESON
TOBY FORD
SCOTT PORTER – TAX ASSESSOR/COLLECTOR

Approved by CC:

JUN 23 2014

June 5, 2014

To: Taxing Jurisdictions

Re: CAD Proposed Budget for Year 2015

In compliance with the State Property Tax Code, Section 6.06a, we submit herewith our proposed budget for the Year 2015. This budget includes our best estimates of funds necessary to complete all required appraisal functions for 2015 as provided by law.

The 2014 budget for appraisal operations amounted to \$3,259,715, while the 2015 proposed budget for appraisal operations reflects total expenditures of \$3,407,109. Proposed salaries are being kept in place with the salary levels in comparable entities and surrounding appraisal districts.

This proposed budget includes funds to maintain staff and equipment to complete data base creation, maintenance, and the appraisal rolls for the year 2015, as well as lease payments on our computer system.

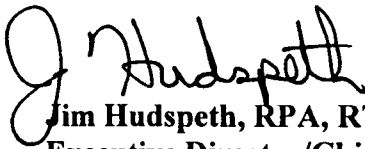
Also included in this proposed budget are funds for training and continued education of appraisers as required by Article 7244b-Property Taxation Certification Act.

Implementation of this proposed budget will insure compliance with regulations governing the goals and requirements of the Appraisal District as prescribed in the Property Tax Code. The continued support of our taxing entities, coupled with efforts of the Appraisal District employees, will make it possible to accomplish these goals in a prudent and timely manner. Our objective is to produce the highest quality service while meeting all mandates of the law, and to provide accurate information to the taxing jurisdictions and the public.

The Central Appraisal District Board of Directors will conduct a public hearing on Thursday, July 17, 2014, at 4:30 p.m., at 109 N. Main Street, Second Floor, Suite 201, Room 202, Cleburne, Texas.

If I can be of assistance to you in any way in matters involving the Appraisal District, please let me know.

Respectfully,



Jim Hudspeth, RPA, RTA, CTA, CSTA, CCA
Executive Director/Chief Appraiser

JH/dp

Enclosures

NOTE: We have enclosed two Estimated Budget Share scenarios for your planning purposes.

- (1) Estimated Budget Share based on 2013 actual tax levy**
- (2) Estimated Budget Share based on 2014 estimated tax levy
(2014 estimated value x 2013 tax rate)**

**CENTRAL APPRAISAL DISTRICT
OF JOHNSON COUNTY**

**PROPOSED BUDGET
FOR 2015**

June 5, 2014

CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY

**ESTIMATED CAPITAL EXPENDITURES
FOR YEAR 2015**

<u>APPRAISAL OPERATIONS</u>		
BUILDING IMPROVEMENTS		\$5,000
COMPUTER HARDWARE/SOFTWARE		<u>\$10,000</u>
	TOTAL	\$15,000
<u>9-1-1 PROGRAM</u>		
COMPUTER HARDWARE/SOFTWARE		\$500
TOTAL EST CAPITAL-ALL FUNDS		<u><u>\$15,500</u></u>

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
PROPOSED SALARIES/BENEFITS FOR 2015**

POSITION	SALARY	RETIREMENT	HEALTH INSURANCE	DENTAL / LIFE INSURANCE	TOTAL
APPRAISAL OPERATIONS:					
Chief Appraiser/Exec. Director	135,391.00	20,466.74	10,682.99	685.08	167,225.81
Appraisal Operations Director	79,495.00	12,305.30	10,682.99	685.08	103,168.37
Senior Appraiser IV	66,968.00	10,719.52	10,682.99	685.08	89,055.59
Senior Appraiser IV	60,990.00	9,882.60	10,682.99	685.08	82,240.67
Senior Appraiser IV	58,995.00	9,603.30	10,682.99	685.08	79,966.37
Appraiser IV	53,510.00	8,835.40	10,682.99	685.08	73,713.47
Appraiser IV	54,791.00	9,014.74	10,682.99	685.08	75,173.81
Appraiser IV	52,485.00	8,691.90	10,682.99	685.08	72,544.97
Appraiser IV	52,893.00	8,749.02	10,682.99	685.08	73,010.09
Appraiser IV	50,584.00	8,425.76	10,682.99	685.08	70,377.83
Appraiser IV	51,453.00	8,547.42	10,682.99	685.08	71,368.49
Appraiser IV	57,062.00	9,332.68	10,682.99	685.08	77,762.75
Appraiser III	45,529.00	7,718.06	10,682.99	685.08	64,615.13
Appraiser III	45,947.00	7,776.58	10,682.99	685.08	65,091.65
Sales Research Clerk	28,655.00	4,011.70	10,682.99	685.08	44,034.77
Appraisal Clerk	28,292.00	3,960.88	10,682.99	685.08	43,620.95
Administration Director	73,840.00	11,051.60	10,682.99	685.08	96,259.67
Administrative Clerk	29,595.00	4,143.30	10,682.99	685.08	45,106.37
Data Operation Director	71,822.00	10,055.08	10,682.99	685.08	93,245.15
Data Operations Coordinator	44,059.00	6,168.26	10,682.99	685.08	61,595.33
Data Entry Clerk	30,195.00	4,227.30	10,682.99	685.08	45,790.37
ARB Coordinator	44,815.00	6,274.10	10,682.99	685.08	62,457.17
ARB Clerk	28,087.00	3,932.18	10,682.99	685.08	43,387.25
ARB Clerk	27,370.00	3,831.80	10,682.99	685.08	42,569.87
Exemption Clerk	31,450.00	4,403.00	10,682.99	685.08	47,221.07
File Clerk	28,531.00	3,994.34	10,682.99	685.08	43,893.41
GIS/Customer Service Director	73,198.00	10,247.72	10,682.99	685.08	94,813.79
GIS Technician	36,246.00	5,074.44	10,682.99	685.08	52,688.51
GIS Technician	33,632.00	4,708.48	10,682.99	685.08	49,708.55
Mapping Clerk	29,430.00	4,120.20	10,682.99	685.08	44,918.27
Customer Service Clerk	29,135.00	4,078.90	10,682.99	685.08	44,581.97
Customer Service Clerk	27,854.00	3,899.56	10,682.99	685.08	43,121.63
Customer Service Clerk	23,862.00	3,340.68	10,682.99	685.08	38,570.75
Customer Service Clerk	27,232.00	3,812.48	10,682.99	685.08	42,412.55
Customer Service Clerk	26,912.00	3,767.68	10,682.99	685.08	42,047.75
Customer Service Clerk	26,987.00	3,778.18	10,682.99	685.08	42,133.25
	1,667,292.00	252,950.88	384,587.78	24,662.88	2,329,493.54
9-1-1 PROGRAM:					
Addressing Coordinator	49,670.00	7,373.80	10,682.99	685.08	68,411.87

CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY

ESTIMATED REVENUE FOR YEAR 2015

APPRAISAL OPERATIONS

TAXING UNITS	\$3,396,609
INTEREST INCOME	\$3,000
SALE OF MAPS, DATA TAPES, ETC.	\$3,500
RENDITION PENALTY	\$4,000
TOTAL	<u>\$3,407,109</u>

9-1-1 PROGRAM

FROM JOHNSON COUNTY	\$40,147
---------------------	----------

TOTAL EST REVENUE-ALL FUNDS	<u><u>\$3,447,256</u></u>
------------------------------------	----------------------------------

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
PROPOSED BUDGET FOR YEAR 2015**

APPRAISAL OPERATIONS

EXPENSE CODE	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 PROPOSED BUDGET	INCREASE (DECREASE)
5001	SALARIES-FULL-TIME	1,465,459	1,524,971	1,568,496	1,600,148	1,667,292	67144
5002	SALARIES-PART-TIME/TEMP	0	0	0	11,139	0	(11139)
5003	OVERTIME WAGES	2,249	0	45	1,500	1,500	0
5004	PROFESSIONAL SERVICES	240,700	244,160	268,000	272,000	288,400	16400
5005	TAXPAYER LIAISON	3,000	3,000	3,000	3,000	3,000	0
5010	LIFE & HEALTH INSURANCE	267,412	271,836	299,662	356,916	410,416	53500
5011	RETIREMENT CONTR	248,684	255,847	287,862	243,602	253,162	9560
5012	WORKERS' COMP	7,356	7,291	7,946	8,380	8,380	0
5013	STATE UNEMP TAX	2,923	9,655	337	8,325	3,250	(5075)
5014	FICA/MEDICARE TAX	19,865	20,562	21,186	22,500	23,100	600
5020	OFFICE SUPPLIES	7,332	7,689	6,101	8,000	8,000	0
5021	POSTAGE	35,218	37,073	37,751	44,000	43,000	(1000)
5022	PRINTING	5,968	5,838	4,947	6,000	6,000	0
5023	FURNITURE & FIXTURES	6,190	3,962	774	6,000	6,000	0
5024	OFFICE EQUIPMENT	1,557	2,486	196	2,500	2,500	0
5025	MAPPING SUPPLIES	726	363	1,161	1,000	1,000	0
5029	COMPUTER SUPP & EQUIP	21,297	36,793	18,980	29,000	29,000	0
5030	DATA PROCESSING	80,384	79,673	89,101	92,900	96,750	3850
5031	FREIGHT	419	458	306	600	600	0
5040	TELEPHONE	14,847	14,936	15,401	16,000	16,000	0
5041	ELECTRICITY	19,203	19,914	17,021	21,000	21,000	0
5042	GAS	739	541	821	2,000	1,500	(500)
5043	WATER	3,680	3,550	3,380	4,000	4,000	0
5048	MAINT & REPAIRS-EQUIP	18,425	18,514	9,325	15,000	15,000	0
5049	FEES - PARKING	4,317	4,402	4,490	4,870	4,962	92
5051	MAINT & REP-PROPERTY	7,617	9,277	19,661	16,000	16,000	0
5052	JANITORIAL SERV/SUPPLIES	15,348	19,670	25,112	25,000	25,000	0
5060	AUTO ALLOWANCE	131,213	129,900	138,300	138,900	139,500	600
5061	TRAVEL - EMPLOYEES	9,961	8,952	6,696	12,000	11,000	(1000)
5063	SCHOOLS & EDUCATION	16,411	15,863	13,926	22,000	21,000	(1000)
5070	LEGAL SERVICES	25,851	15,046	13,583	40,500	40,500	0
5071	AUDITING/PAYRL SERVICES	7,217	7,876	8,061	8,300	8,500	200
5080	INSURANCE & BONDS	6,881	7,192	8,541	9,150	9,150	0
5081	DUES & MEMBERSHIPS	5,802	5,775	7,202	6,500	6,500	0
5082	BOOKS & PUBLICATIONS	9,471	10,195	11,656	11,000	14,000	3000
5083	SUBSCRIPTIONS	399	399	424	500	500	0
5084	LEGAL NOTICES	992	736	742	1,000	1,000	0
5085	MAINT AGREEMENTS	25,979	22,176	28,394	34,000	34,000	0
5090	MISC EXPENSES	2,429	2,188	2,455	3,000	3,000	0
5091	ARB	36,823	30,002	26,588	40,000	40,000	0
5093	AERIAL PHOTOGRAPHS	31,430	0	6,850	42,573	53,000	10427
5997	LEASE-COPIER	8,201	8,129	8,100	8,500	8,500	0
5998	LEASE-POST MACH/METER	8,090	6,432	6,852	7,000	7,000	0
5999	FIXED ASSETS	14,587	12,642	0	15,000	15,000	0
APPRAISAL OPERATIONS EXP		2,842,650	2,885,962	2,999,434	3,221,303	3,366,962	145659
DUE TO 9-1-1 PROGRAM		35,415	35,615	35,615	38,412	40,147	1735
TOTAL EXPENSES		2,878,065	2,921,577	3,035,049	3,259,715	3,407,109	147394

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
PROPOSED BUDGET FOR YEAR 2015**

9-1-1 PROGRAM

EXPENSE CODE	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 PROPOSED BUDGET	INCREASE (DECREASE)
7101	SALARIES - FULL-TIME	45,476	46,515	46,071	47,990	49,670	1680
7102	SALARIES - PART-TIME	0	0	0	0	0	0
7110	LIFE & HEALTH INSURANCE	7,871	7,895	8,532	9,917	11,403	1486
7111	RETIREMENT CONTR	6,784	6,907	6,843	6,966	7,374	408
7112	WORKERS' COMP	227	226	246	225	230	5
7113	STATE UNEMP TAX	72	261	9	225	100	(125)
7114	FICA/MEDICARE TAX	684	697	691	730	765	35
7120	OFFICE SUPP & EQUIP	97	110	86	100	100	0
7121	POSTAGE	8	13	10	50	25	(25)
7122	PRINTING	0	0	0	0	0	0
7123	FURNITURE & FIXTURES	0	0	0	100	100	0
7129	COMPUTER SUPP & EQUIP	95	82	20	400	300	(100)
7130	DATA PROCESSING	2,070	2,070	2,000	2,130	2,190	60
7131	FREIGHT	0	0	0	0	0	0
7140	TELEPHONE	914	1,020	1,020	1,050	1,050	0
7141	ELECTRICITY	594	616	526	600	600	0
7142	GAS	23	17	25	50	50	0
7143	WATER	114	110	105	125	125	0
7148	MAINT & REPAIR-EQUIP	986	0	61	300	300	0
7149	FEES - PARKING	254	259	264	275	275	0
7151	MAINT & REPAIR-PROPERTY	64	131	114	150	150	0
7152	JANITORIAL SERV/SUPPLIES	439	474	504	560	560	0
7160	AUTO ALLOWANCE	3,000	3,000	3,000	3,000	3,000	0
7161	TRAVEL - EMPLOYEES	0	0	0	50	50	0
7163	SCHOOLS & EDUCATION	0	0	0	100	100	0
7171	AUDITING/PAYRL SERVICES	297	234	232	300	312	12
7180	INSURANCE-LIABILITY	200	207	255	250	285	35
7181	DUES & MEMBERSHIPS	130	0	0	130	130	0
7190	MISC EXPENSES	0	0	0	50	50	0
7198	LEASE-POST MACH/COPIER	431	386	398	500	500	0
7199	FIXED ASSETS	0	0	0	500	500	0
TOTAL EXPENSES		70,830	71,229	71,013	76,823	80,294	3471
DUE FROM APPRAISAL DISTRICT		35,415	35,614	35,506	38,411	40,147	1,736
DUE FROM JOHNSON COUNTY		35,415	35,615	35,507	38,412	40,147	1,735
TOTAL REVENUE		70,830	71,229	71,013	76,823	80,294	3471

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
ESTIMATED BUDGET SHARE FOR YEAR 2015 BY JURISDICTION**

**ESTIMATES
ONLY**

2015 BUDGET:	JURISDICTION	2015 TAX LEVY	PERCENT OF BUDGET	LESS FIRE DIST X .99	2015		2014		DIFFERENCE
					ESTIMATED BUDGET SHARE	BUDGET SHARE	ESTIMATED BUDGET SHARE	BUDGET SHARE	
\$3,396,609.00									
	ALVARADO ISD	19,421,957.26	8.806%	8.718%	\$296,108.08	\$283,215.04	\$12,893.04		
	BURLESON ISD	33,316,660.68	15.197%	15.046%	\$511,037.15	\$488,785.75	\$22,251.40		
	CLEBURNE ISD	32,699,567.66	14.826%	14.678%	\$498,549.42	\$476,841.75	\$21,707.67		
	CROWLEY ISD	770,791.45	0.349%	0.346%	\$11,750.85	\$11,239.20	\$511.65		
	GODLEY ISD	10,217,268.66	4.633%	4.586%	\$155,776.17	\$148,993.42	\$6,782.75		
	GRANBURY ISD	1,656,998.84	0.479%	0.474%	\$16,114.46	\$15,412.81	\$701.65		
	GRANDVIEW ISD	3,793,331.42	1.720%	1.703%	\$57,834.50	\$55,316.29	\$2,518.21		
	JOSHUA ISD	19,195,963.47	8.703%	8.616%	\$292,638.10	\$279,896.15	\$12,741.95		
	KEENE ISD	2,195,902.02	0.996%	0.986%	\$33,479.52	\$32,021.76	\$1,457.76		
	MANSFIELD ISD	6,683,511.85	3.030%	3.000%	\$101,899.24	\$97,462.37	\$4,436.87		
	RIO VISTA ISD	4,851,088.80	2.063%	2.043%	\$69,387.24	\$66,366.00	\$3,021.24		
	VENUS ISD	3,341,452.59	1.515%	1.500%	\$50,944.99	\$48,726.76	\$2,218.23		
	ALVARADO CITY	1,449,689.06	0.655%	0.649%	\$22,041.50	\$21,081.77	\$959.73		
	BURLESON CITY	12,906,190.81	5.852%	5.793%	\$196,772.45	\$188,204.65	\$8,567.80		
	CLEBURNE CITY	15,127,970.13	6.859%	6.790%	\$230,646.50	\$220,603.77	\$10,042.73		
	CROWLEY CITY	17,950.63	0.008%	0.008%	\$273.68	\$261.77	\$11.91		
	GODLEY CITY	322,805.69	0.146%	0.145%	\$4,922.07	\$4,707.75	\$214.32		
	GRANDVIEW CITY	453,623.98	0.206%	0.204%	\$6,916.15	\$6,615.01	\$301.14		
	JOSHUA CITY	2,147,710.45	0.974%	0.964%	\$32,744.77	\$31,319.01	\$1,425.76		
	KEENE CITY	1,694,647.61	0.768%	0.761%	\$25,835.69	\$24,710.76	\$1,124.93		
	MANSFIELD CITY	1,138,642.18	0.516%	0.511%	\$17,360.15	\$16,604.26	\$755.89		
	RIO VISTA CITY	207,157.48	0.094%	0.093%	\$3,158.40	\$3,020.88	\$137.52		
	VENUS CITY	724,238.87	0.328%	0.325%	\$11,042.01	\$10,561.22	\$480.79		
	JOHNSON CO	48,720,737.19	19.823%	19.625%	\$686,582.92	\$637,558.79	\$29,024.13		
	ESD1	0.00	0.000%	1.000%	\$3,966.09	\$32,487.15	\$1,478.94		
	HILL COLLEGE	32,025,289.97	1.452%	1.438%	\$48,826.91	\$46,700.91	\$2,126.00		
	TOTAL	\$220,553,799.40	100.0%	100.0%	\$3,396,609.00	\$3,248,715.00	\$147,894.00		

**ESTIMATES
ONLY**

Note: These are estimates only for your budgeting purposes. Your actual budget share will be based on your jurisdiction's actual tax levy for 2014 compared to the total levy of all jurisdictions listed above.

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
ESTIMATED BUDGET SHARE FOR YEAR 2015 BY JURISDICTION**

**ESTIMATES
ONLY**

2015 BUDGET:	ESD TAX LEVY	2014		2015		LESS FIRE DIST X .99	PERCENT OF BUDGET	DIFFERENCE
		BUDGET SHARE	BUDGET SHARE	ESTIMATED BUDGET SHARE	BUDGET SHARE			
\$3,396,609.00								
JURISDICTION	2014							
ALVARADO ISD	211,894,618.20	9.324%	9.231%	\$313,537.84	\$283,215.04		\$30,322.80	
BURLESON ISD	36,710,967.93	15.804%	15.646%	\$531,417.58	\$488,785.75		\$42,631.83	
CLEBURNE ISD	36,043,402.11	14.202%	14.060%	\$477,554.23	\$476,841.75		\$712.48	
CROWLEY ISD	799,222.57	0.341%	0.338%	\$11,463.92	\$11,239.20		\$224.72	
GODLEY ISD	10,140,874.43	4.358%	4.315%	\$146,559.29	\$148,993.42		(\$2,434.13)	
GRANBURY ISD	966,748.61	0.402%	0.398%	\$13,523.75	\$15,412.81		(\$1,889.06)	
GRANDVIEW ISD	3,985,107.64	1.713%	1.696%	\$57,594.10	\$55,316.29		\$2,277.81	
JOSHUA ISD	20,500,954.66	8.725%	8.638%	\$293,396.15	\$279,896.15		\$13,500.00	
KEENE ISD	2,565,414.36	1.017%	1.006%	\$34,185.75	\$32,021.76		\$2,163.99	
MANSFIELD ISD	7,399,419.77	3.178%	3.146%	\$106,852.16	\$97,462.37		\$9,389.79	
RIO VISTA ISD	4,369,199.93	1.878%	1.859%	\$63,145.12	\$66,366.00		(\$3,220.88)	
VENUS ISD	8,514,315.67	1.510%	1.495%	\$50,790.06	\$48,726.76		\$2,063.30	
ALVARADO CITY	2,123,656.55	0.915%	0.906%	\$30,766.94	\$21,081.77		\$9,685.17	
BURLESON CITY	14,016,103.73	6.024%	5.964%	\$202,565.43	\$188,204.65		\$14,360.78	
CLEBURNE CITY	15,192,343.18	6.530%	6.464%	\$219,564.84	\$220,603.77		(\$1,038.93)	
CROWLEY CITY	20,342.43	0.009%	0.009%	\$294.00	\$261.77		\$32.23	
GODLEY CITY	274,562.10	0.118%	0.117%	\$3,967.92	\$4,707.75		(\$739.83)	
GRANDVIEW CITY	461,123.18	0.198%	0.196%	\$6,664.33	\$6,615.01		\$49.32	
JOSHUA CITY	2,249,131.91	0.954%	0.944%	\$32,071.63	\$31,319.01		\$752.62	
KEENE CITY	1,811,822.22	0.779%	0.771%	\$26,185.20	\$24,710.76		\$1,474.44	
MANSFIELD CITY	1,263,331.06	0.552%	0.546%	\$18,555.80	\$16,604.26		\$1,951.54	
RIO VISTA CITY	207,514.54	0.089%	0.088%	\$2,999.07	\$3,020.88		(\$21.81)	
VENUS CITY	739,818.64	0.318%	0.315%	\$10,692.10	\$10,561.22		\$130.88	
JOHNSON CO	45,663,231.34	19.634%	19.438%	\$660,229.25	\$637,558.79		\$22,670.46	
ESD1	0.00	0.000%	1.000%	\$33,966.09	\$32,487.15		\$1,478.94	
HILL COLLEGE	3,326,850.08	1.429%	1.415%	\$48,066.44	\$46,700.91		\$1,365.53	
TOTAL	\$232,671,294.36	100.0%	100.0%	\$3,396,609.00	\$3,248,715.00		\$147,894.00	

**ESTIMATES
ONLY**

Note: These are estimates only for your budgeting purposes. Your actual budget share will be based on your jurisdiction's actual tax levy for 2014 compared to the total levy of all jurisdictions listed above.