

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
SEPTEMBER 5, 2017**

CALL TO ORDER

PUBLIC HEARING

1. Public Hearing on the Proposed 2018 Appraisal District and Collection Budgets.
1a-1h

REGULAR MEETING

2. Public Comments.
3. Collection Report July 2017.
3a

DISCUSSION/ACTION

4. Consideration of and possible approval of Minutes of July 25, 2017 meeting.
4a-4b
5. Consideration of and possible approval of Financial Report July 2017.
5a-5g
6. Discussion and possible action regarding adopting the 2018 Appraisal and Collection Budgets.
7. Discussion and possible action regarding policy for Appraisal Review Board term and compensation.
7a-7b
8. Consideration and possible appointment to fill vacancy on the Board of Directors.

EXECUTIVE SESSION:

9. Pursuant to Texas Government Code Section 551.074
Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

OPEN SESSION

10. Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.
11. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collection update.
 - c. Nominations of Appraisal District Directors.
Handout
12. Board requests for future agenda items. *(No action or discussion may occur during this item)*
13. Adjourn.

Caldwell County Appraisal District

DATE: August 10, 2017

TO: All Taxing Unit Presiding Officer
CCAD Board of Directors

RE: Notice of public hearing to consider the proposed 2018 Appraisal District Budget

Enclosed you will find the proposed budgets for the Caldwell County Appraisal District for the year January 1, 2018 through December 31, 2018.

Entities that are considering substantial increases in tax levies for 2017 should be aware of the effect on the cost allocation of the appraisal district budget. The proposed budgets include the total costs of appraisal and tax collection.

The Board of Directors must approve the budget by September 15th.

Please note that the Tax Code requires that a copy of the proposed budget be available for public inspection in the office of each governing body served by the appraisal district.

This shall serve as notice pursuant to section 6.06(b) of the Texas Tax Code that the board of directors of the Caldwell County Appraisal District ("District") shall hold a public hearing to consider the 2018 District budget. The hearing will begin at 6:00 p.m. on Sept 5, 2017 in the Caldwell County Appraisal District office, 211 Bufkin Ln, Lockhart.

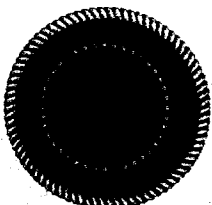
If you have any questions, please do not hesitate to contact Mary LaPoint, Chief Appraiser at the Caldwell County Appraisal District (512) 398-5550.

Respectfully,

Miguel Islas
Secretary, Board of Directors
Caldwell County Appraisal District

Encl:
2018 Proposed Appraisal Budget
Estimated Cost Allocation- Appraisal Budget
2018 Proposed Collection Budget
Estimated Cost Allocation – Collection Budget

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211 Bufkin Ln
P.O. Box 900
Lockhart, Texas 78644
United States

PHONE (512) 398-5550
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**CALDWELL COUNTY APPRAISAL DISTRICT
2018 APPRAISAL BUDGET (PROPOSED)**

	PERSONNEL	2017	2018
70101	Chief Appraiser	72,880.00	74,702.00
70102	Deputy Chief Appraiser	48,225.00	49,431.00
70103	GIS Mapper/System Mgr/IT	58,972.00	60,447.00
70105	Field Appraiser II	31,465.00	32,252.00
70106	Senior Appraiser I	40,702.00	41,720.00
70107	Senior Appraiser II	38,626.00	39,592.00
70108	Field Appraiser I	36,160.00	32,903.00
70109	Field Appraiser III	30,171.00	30,926.00
70111	Administrative Asst.	46,457.00	47,620.00
70112	Data entry technician	27,964.00	28,663.00
70113	Support data entry	34,140.00	34,995.00
70120	911/GIS	38,393.00	37,820.00
70130	Part time	0.00	0.00
70135	Payroll contingency	0.00	2,000.00
	SUBTOTAL	504,155.00	513,071.00
	DEDUCTIONS/BENEFITS		
71000	Payroll Tax	\$42,000.00	\$42,500.00
71002	Retirement/ employer	\$47,100.00	\$48,600.00
71004	Health benefits	\$89,600.00	\$94,000.00
71005	Worker comp	\$2,600.00	\$2,700.00
71006	Unemployment	\$4,000.00	\$4,000.00
	SUBTOTAL	185,300.00	191,800.00
	SERVICES		
72000	Appr Engineers	\$40,000.00	\$42,000.00
72001	Appr Review Bd	\$11,000.00	\$13,500.00
72002	Audit	\$6,200.00	\$6,200.00
72003	Board of Directors	\$1,700.00	\$1,790.00
72004	Data Processing Services	\$45,050.00	\$46,900.00
72007	Janitorial service	\$6,200.00	\$6,200.00
72008	Legal	\$17,000.00	\$20,000.00
	SUBTOTAL	127,150.00	136,590.00

	GENERAL EXPENSES	2017	2018
72500	Bond- Chief - Notary	\$100.00	\$100.00
72501	Membership / Dues	\$3,675.00	\$3,700.00
72502	Computer supplies - data processing	\$6,300.00	\$6,400.00
72504	Education & fees	\$8,500.00	\$7,800.00
72505	Insurance - liability	\$1,400.00	\$1,400.00
72506	Insurance Building/ Equip - contents	\$3,900.00	\$3,900.00
72507	Legal notices/printing	\$13,700.00	\$14,450.00
72508	Maint - hardware/equip	\$7,700.00	\$8,700.00
72509	Maint -office equip	\$2,000.00	\$1,000.00
72510	Mileage & travel	\$7,500.00	\$6,500.00
72511	Office supplies	\$7,000.00	\$7,000.00
72512	Postage	\$22,000.00	\$23,150.00
72513	Postage meter/Box rental	\$4,422.00	\$4,425.00
72514	Publications Subcrip & books	\$6,960.00	\$7,020.00
72515	Rental - copier	\$3,600.00	\$2,650.00
72516	Electricity	\$9,500.00	\$9,000.00
72517	Telephone	\$12,270.00	\$12,270.00
72518	Water & sewer	\$1,500.00	\$3,250.00
72519	Mortgage	\$54,520.00	\$54,520.00
72520	Building Maint	\$4,600.00	\$4,820.00
72523	Fuel - Vehicle	\$6,300.00	\$6,000.00
72524	Maint - Vehicle	\$4,500.00	\$6,000.00
72525	Ins - vehicle	\$1,700.00	\$1,700.00
	SUBTOTAL	193,647.00	195,755.00
	CAPITAL INVESTMENTS		
79000	Office equipment	\$5,000.00	\$5,000.00
79001	Computer Equipment	\$10,000.00	\$11,000.00
79003	Vehicle	\$0.00	\$20,000.00
	SUBTOTAL	15,000.00	36,000.00
	CONTINGENCY		
79002	Building Expense	\$5,000.00	\$5,000.00
79990	Contingency	\$10,000.00	\$10,000.00
	SUBTOTAL	15,000.00	15,000.00
	TOTAL EXPENSES	1,040,252.00	1,088,216.00
GCA	911 EXPENSES PAID BY COUNTY	25,380.00	26,000.00
		1,014,872.00	1,062,216.00

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**PERSONNEL SALARY & BENEFIT EXPENSE
2018 APPRAISAL BUDGET (PROPOSED)**

LINE ITEM	POSITION	SALARY	RETIREMENT	HEALTH INS	AD/LTD	TOTAL
70101	Chief Appraiser	74,702.00	7,051.87	7,500.00	500.00	89,753.87
70102	Deputy Chief Appraiser	49,431.00	4,666.29	7,500.00	450.00	62,047.29
70103	GIS Mapper/System Mgr/IT	60,447.00	5,706.20	7,500.00	460.00	74,113.20
70105	Field Appraiser II	32,252.00	3,044.59	7,500.00	245.00	43,041.59
70106	Senior Appraiser I	41,720.00	3,938.37	7,500.00	295.00	53,453.37
70107	Senior Appraiser II	39,592.00	3,737.48	7,500.00	270.00	51,099.48
70108	Field Appraiser I	32,903.00	3,106.04	7,500.00	345.00	43,854.04
70109	Field Appraiser III	30,926.00	2,919.41	7,500.00	250.00	41,595.41
70111	Administrative Asst	47,620.00	4,495.33	7,500.00	420.00	60,035.33
70112	Data entry technician	28,663.00	2,705.79	7,500.00	245.00	39,113.79
70113	Support data entry	34,995.00	3,303.53	7,500.00	260.00	46,058.53
70120	911/GIS	37,820.00	3,570.21	7,500.00	260.00	49,150.21
70135	Payroll contingency	2,000.00	0	0.00	0	2,000.00
		513,071.00	48,245.10	90,000.00	4,000.00	655,316.10

Note Payroll contingency to be used for staff certification.
AKM RPA

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2018 APPRAISAL BUDGET ALLOCATION

Caldwell County Appraisal District PROPOSED Budget

ENTITIES	2016 TAX LEVY	RATIO %	2018 BUDGET	ASSESSMENT
CITY OF LOCKHART	\$3,896,845.37	8.924%	\$1,062,216.00	\$94,792.26
CITY OF LULING	\$1,070,859.40	2.452%	\$1,062,216.00	\$26,049.07
CITY OF MARTINDALE	\$269,737.50	0.618%	\$1,062,216.00	\$6,561.47
CITY OF MUSTANG RIDGE	\$117,131.05	0.268%	\$1,062,216.00	\$2,849.26
CITY OF NIEDERWALD	\$16,126.88	0.037%	\$1,062,216.00	\$392.29
CITY OF SAN MARCOS	\$79,401.53	0.182%	\$1,062,216.00	\$1,931.47
CITY OF UHLAND	\$22,997.52	0.053%	\$1,062,216.00	\$559.42
CALDWELL COUNTY	\$14,833,403.87	33.969%	\$1,062,216.00	\$360,828.26
LOCKHART ISD	\$14,659,842.44	33.572%	\$1,062,216.00	\$356,606.31
LULING ISD	\$3,841,084.84	8.796%	\$1,062,216.00	\$93,435.87
PRAIRIE LEA ISD	\$1,110,860.88	2.544%	\$1,062,216.00	\$27,022.12
PLUM CREEK CONS. DIST.	\$243,499.50	0.558%	\$1,062,216.00	\$5,923.22
PLUM CREEK UNDERGROUND	\$230,875.81	0.529%	\$1,062,216.00	\$5,616.14
HAYS ISD	\$437,169.51	1.001%	\$1,062,216.00	\$10,634.32
GONZALES ISD	\$292,421.79	0.670%	\$1,062,216.00	\$7,113.27
SAN MARCOS ISD	\$1,709,720.38	3.915%	\$1,062,216.00	\$41,589.61
WAELDER ISD	\$224,540.72	0.514%	\$1,062,216.00	\$5,462.04
CALDWELL-HAYS ESD1	\$299,297.16	0.685%	\$1,062,216.00	\$7,280.52
GONZALES COUNTY UWD	\$7,544.81	0.017%	\$1,062,216.00	\$183.53
CALDWELL ESD #2	\$93,948.80	0.215%	\$1,062,216.00	\$2,285.34
CALDWELL ESD #3	\$103,220.71	0.236%	\$1,062,216.00	\$2,510.88
CALDWELL ESD #4	\$76,557.52	0.175%	\$1,062,216.00	\$1,862.29
AUSTIN COMMUNITY COLLEGE	\$29,887.59	0.068%	\$1,062,216.00	\$727.03
TOTALS	\$43,666,975.58	100.00%	\$1,062,216.00	\$1,062,216.00

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**CALDWELL COUNTY APPRAISAL DISTRICT
2018 COLLECTION BUDGET (PROPOSED)**

	PERSONNEL	2017	2018
90-70120	Deputy Tax Collector	49,235.00	50,466.00
90-70121	Collections Specialist	35,165.00	36,045.00
90-70126	Public Assist	30,360.00	31,120.00
90-70130	Part time	0.00	0.00
90-70135	Payroll contingency	0.00	0.00
	SUBTOTAL	114,760.00	117,631.00
	DEDUCTIONS/BENEFITS		
90-71000	Payroll Tax	9,200.00	9,440.00
90-71002	Retirement/ employer	10,700.00	11,200.00
90-71004	Health benefits	24,200.00	24,100.00
90-71005	Worker comp	775.00	775.00
90-71006	Unemployment	2,375.00	2,375.00
	SUBTOTAL	47,250.00	47,890.00
	SERVICES		
90-72002	Audit	1,850.00	1,800.00
90-72004	Data Processing Services	16,800.00	17,450.00
90-72005	County employee contract	15,500.00	15,500.00
90-72007	Janitorial service	2,500.00	2,500.00
90-72008	Legal	2,300.00	2,300.00
	SUBTOTAL	38,950.00	39,550.00
	GENERAL EXPENSES		
90-72500	Bond- Chief - Notary	200.00	200.00
90-72501	Membership / Dues	650.00	650.00
90-72502	Computer supplies - data processing	2,300.00	2,300.00
90-72504	Education & fees	2,250.00	2,250.00
90-72505	Insurance - liability	800.00	800.00
90-72506	Insurance Building/ Equip - contents	900.00	1,150.00
90-72507	Legal notices/printing	9,900.00	9,900.00
90-72508	Maint - hardware/equip	2,600.00	2,600.00
90-72509	Maint -office equip	1,200.00	1,200.00
90-72510	Mileage & travel	2,800.00	2,800.00
90-72511	Office supplies	2,700.00	2,800.00
90-72512	Postage	13,800.00	13,800.00
90-72513	Postage meter/Box rental	1,400.00	1,400.00
90-72515	Rental - copier	1,800.00	1,800.00
90-72516	Electricity	3,550.00	3,000.00
90-72517	Telephone	3,200.00	3,100.00
90-72518	Water & sewer	460.00	1,000.00
90-72519	Mortgage	16,500.00	16,500.00
90-72520	Building Maint	2,000.00	2,025.00
	SUBTOTAL	69,010.00	69,275.00
	CAPITAL INVESTMENTS		
90-79000	Office equipment	1,700.00	2,000.00
90-79001	Computer Equipment	4,200.00	5,000.00
	SUBTOTAL	5,900.00	7,000.00
	CONTINGENCY		
90-79002	Building Expense	2,000.00	2,200.00
90-79990	Contingency	\$3,000.00	\$3,000.00
	SUBTOTAL	5,000.00	5,200.00
	TOTAL EXPENSES	280,870.00	286,546.00

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**PERSONNEL SALARY & BENEFIT EXPENSE
2018 COLLECTION BUDGET (PROPOSED)**

LINE ITEM	POSITION	SALARY	RETIREMENT	HEALTH INS	AD/LTD	TOTAL
90-70120	Deputy Tax Collector	50,466.00	4,763.99	7,500.00	500.00	63,229.99
90-70121	Collection Specialist	36,045.00	3,402.65	7,500.00	400.00	47,347.65
90-70126	Public Asst. Specialist	31,120.00	2,937.73	7,500.00	400.00	41,957.73
90-70135	Payroll contingency	0.00	0.00	0.00	0.00	0.00
		117,631.00	11,104.37	22,500.00	1,300.00	152,535.37

2018 COLLECTION BUDGET ALLOCATION

Caldwell County Appraisal District PROPOSED Budget

ENTITIES	2016 TAX LEVY	RATIO %	2018 BUDGET	ASSESSMENT
CITY OF LOCKHART	\$3,896,845.37	9.297%	\$286,546.00	\$26,640.53
CITY OF LULING	\$1,093,150.75	2.608%	\$286,546.00	\$7,473.25
CITY OF MARTINDALE	\$269,737.50	0.644%	\$286,546.00	\$1,844.04
CITY OF MUSTANG RIDGE	\$117,131.05	0.279%	\$286,546.00	\$800.76
CITY OF NIEDERWALD	\$16,126.88	0.038%	\$286,546.00	\$110.25
CITY OF UHLAND	\$22,997.52	0.055%	\$286,546.00	\$157.22
CALDWELL ESD #2	\$93,948.80	0.224%	\$286,546.00	\$642.27
CALDWELL ESD #3	\$103,220.71	0.246%	\$286,546.00	\$705.66
CALDWELL ESD #4	\$76,557.52	0.183%	\$286,546.00	\$523.38
CALDWELL-HAYS ESD1	\$299,297.16	0.714%	\$286,546.00	\$2,046.13
CALDWELL COUNTY	\$14,833,403.87	35.390%	\$286,546.00	\$101,407.61
LOCKHART ISD	\$14,659,842.44	34.976%	\$286,546.00	\$100,221.06
LULING ISD	\$4,530,130.34	10.808%	\$286,546.00	\$30,969.94
PRAIRIE LEA ISD	\$1,420,224.13	3.388%	\$286,546.00	\$9,709.27
GONZALES COUNTY UWD	\$7,544.81	0.018%	\$286,546.00	\$51.58
PLUM CREEK CONS DIST	\$243,499.50	0.581%	\$286,546.00	\$1,664.67
PLUM CREEK UWD	\$230,875.81	0.551%	\$286,546.00	\$1,578.37
TOTALS	\$41,914,534.16	100.00%	\$286,546.00	\$286,546.00

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July 2017 Collections Report

Collections

Current Collections(2016)	\$ 133,400.36	Due to the fiscal year change for SLH & SLU these collections do not include 2016 taxes for Lockhart ISD & Luling ISD
Penalties & Interest	\$ <u>12,335.50</u>	
Total	\$ 145,735.86	
Delinquent Collections(2015 & Prior)	\$ 159,565.68	This includes collections for the year 2016 for Lockhart ISD & Luling ISD
Penalties & Interest	\$ <u>37,977.70</u>	
Total	\$ 197,543.38	
Total Current/Delq.	\$ 343,279.24	Lockhart ISD & Luling ISD Fiscal Year is 7/1 to 6/30

<u>Current Balance (2016)</u>		<u>Delinquent Balance (2015 & Prior)</u>	
Total 2016 Levy	\$22,724,561.38	Beginning Balance	\$5,805,460.32
Adjustments	\$ (71,499.30)	Adjustments	\$ (36,502.29)
Collections YTD	\$ <u>21,699,322.72</u> 95.79%	Collections YTD	\$ <u>1,476,028.60</u> 25.59%
Balance	\$ 953,739.36	Balance	\$4,292,929.43

Last year at this time Current Collections was 95.70%

*The Lockhart ISD & Luling ISD 2016 levy, adjustments, and collections were taken out of the Current Balance column and the remaining 2016 levy balance was put into the Delinquent Balance column.

Payment Agreements

Total Agreements (as of the 1st of the month) - 192

New Agreements - 39

Agreements Paid in Full - 15

Defaulted Agreements (as of the end of the month) - 2

*When payment agreements are defaulted, they are given to the Delinquent Tax Attorney.

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF MEETING
JULY 25, 2017**

The Board of Directors of the Caldwell County Appraisal District met in regular session on July 25, 2017 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin, Lockhart, Texas.

Those in attendance were board members Hye Brown, Bill Watson, Miguel Islas and Thomas Caffall, Chief Appraiser Mary LaPoint, Deputy Tax Collector/Recording Secretary Vicki Schneider.

Frank Hinds absent.

Call to Order

Item #1 Public Comments.

None.

Item #2 Quarterly Delinquent Tax Collection Report.

Sarah Haney presented the Quarterly Delinquent Tax Collection Report to the Board.

Item #3 911 Quarterly Report.

Jaelyn Archer presented the 911 Quarterly Report.

Item #4 Collection Report May and June 2017.

Mary LaPoint presented the May and June 2017 Collection Reports.

DISCUSSION/ACTION

Item #5 Consideration and possible approval of Minutes of May 23, 2017 meeting.

Miguel Islas made a motion, seconded by Bill Watson, to approve the minutes of May 23, 2017. Motion carries 4-0-1.

Item #6 Consideration of and possible approval of Financial Report May and June 2017.

Mary LaPoint presented the May and June 2017 Financial Report.

Miguel Islas made a motion, seconded by Thomas Caffall, to approve the May and June 2017 Financial Reports. Motion carried 4-0-1.

Item #7 Consideration of and possible approval of Quarterly Investment Report.

Mary LaPoint presented the Quarterly Investment Report.

Miguel Islas made a motion, seconded by Thomas Caffall, to approve the Quarterly Investment report. Motion carried 4-0-1.

Item #8 Discussion and possible action regarding resignation of Appraisal District Board of Directors member and the issuance of notification of a vacancy on the Board of Directors to entities entitled to vote for directors.

Thomas Caffall made a motion, seconded by Miguel Islas, to accept resignation and approve resolution to issue notification of vacancy on the Board of Directors to the entities entitled to vote for directors. Motion carried 4-0-1.

Item #9 Discussion and consideration regarding the 2018 Appraisal and Collection Budgets.

Mary discussed the 2018 proposed budget with the Board.

EXECUTIVE SESSION:

Item #10 Pursuant to Texas Government Code Section 551.074

Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

None

EXECUTIVE SESSION, the Board did not meet in executive session.

OPEN SESSION

Item #11 Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

None

Item #12 Chief Appraiser's Report.

- a. Appraisal Update – getting ready for protest hearings; approved appraisal records 7/19 and certified.
- b. Collection update – calculating effective and rollback rates for entities.
- c. Budget Hearing – 6:00 Budget Hearing and then regular meeting to follow on September 5, 2017. We will not have a meeting in August.

Item #13 Board requests for future agenda items.

None

Item #14 Adjourn.

Bill Watson made a motion, seconded by Thomas Caffall, to adjourn. Motion carried 4-0-1.

Meeting adjourned 6:34 p.m.

Chairman

Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Seven Months Ending July 31, 2017

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,073.34	\$ 42,513.38	\$ 72,880.00	30,366.62	41.67
70102 DEPUTY CHIEF APPRAISER	4,018.76	28,131.32	48,225.00	20,093.68	41.67
70103 SYSTEM MGR/MAPPER	4,914.34	34,400.38	58,972.00	24,571.62	41.67
70105 FIELD APPRAISER II	2,622.08	18,354.56	31,465.00	13,110.44	41.67
70106 SENIOR APPRAISER I	3,391.84	23,742.88	40,702.00	16,959.12	41.67
70107 SENIOR APPRAISER II	3,218.84	22,531.88	38,626.00	16,094.12	41.67
70108 FIELD APPRAISER I	2,675.00	18,725.00	36,160.00	17,435.00	48.22
70109 FIELD APPRAISER III	2,514.26	17,599.82	30,171.00	12,571.18	41.67
70111 ADMINISTRATIVE ASST.	3,871.42	27,099.94	46,457.00	19,357.06	41.67
70112 DATA ENTRY TECHNICIAN	2,330.34	15,674.70	27,964.00	12,289.30	43.95
70113 SUPPORT TECH	2,845.00	19,915.00	34,140.00	14,225.00	41.67
70120 911/GIS	1,020.86	7,179.30	38,393.00	31,213.70	81.30
70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	39,496.08	275,868.16	504,155.00	228,286.84	45.28
71000 PAYROLL TAX	3,586.00	21,871.27	42,000.00	20,128.73	47.93
71002 RETIREMENT / EMPLOYER	3,855.81	26,931.50	47,100.00	20,168.50	42.82
71004 HEALTH BENEFITS	7,076.10	49,487.57	89,600.00	40,112.43	44.77
71005 WORKERS COMP	0.00	0.00	2,600.00	2,600.00	100.00
71006 UNEMPLOYMENT	(292.55)	(174.52)	4,000.00	4,174.52	104.36
DEDUCTIONS / BENEFITS	14,225.36	98,115.82	185,300.00	87,184.18	47.05
72000 APPR ENGINEERS	0.00	30,000.00	40,000.00	10,000.00	25.00
72001 APPR REVIEW BOARD	7,049.72	8,009.72	11,000.00	2,990.28	27.18
72002 AUDIT	5,698.00	5,698.00	6,200.00	502.00	8.10
72003 BOARD OF DIRECTORS	0.00	503.69	1,700.00	1,196.31	70.37
72004 DATA PROCESSING SERVICES	1,081.08	34,861.32	45,050.00	10,188.68	22.62
72007 JANITORIAL SERVICES	264.11	1,927.66	6,200.00	4,272.34	68.91
72008 LEGAL SERVICES	2,214.31	9,243.67	17,000.00	7,756.33	45.63
TOTAL SERVICES	16,307.22	90,244.06	127,150.00	36,905.94	29.03
72500 BOND CHIEF/NOTARY	0.00	71.00	100.00	29.00	29.00
72501 MEMBERSHIP BTPE/TBPC	0.00	1,805.00	3,675.00	1,870.00	50.88
72502 COMPUTER SUPPLIES	178.80	1,610.01	6,300.00	4,689.99	74.44
72504 EDUCATION / FEES	0.00	751.00	8,500.00	7,749.00	91.16
72505 INSURANCE LIABILITY	0.00	0.00	1,400.00	1,400.00	100.00
72506 INSURANCE BUILDING/ CONTE	0.00	0.00	3,900.00	3,900.00	100.00
72507 LEGAL NOTICES / PRINTING	789.25	10,985.03	13,700.00	2,714.97	19.82
72508 MAINT - HARDWARE & EQUIP	400.00	2,351.56	7,700.00	5,348.44	69.46
72509 MAINT - OFFICE EQUIPMENT	25.01	206.08	2,000.00	1,793.92	89.70
72510 MILEAGE & TRAVEL	88.81	854.93	7,500.00	6,645.07	88.60
72511 OFFICE SUPPLIES	119.76	3,211.82	7,000.00	3,788.18	54.12
72512 POSTAGE	(181.29)	18,333.07	22,000.00	3,666.93	16.67
72513 POSTAGE METER/BOX RENTAL	0.00	1,896.70	4,422.00	2,525.30	57.11
72514 SUBSCRIPTION & BOOKS	0.00	3,336.10	6,960.00	3,623.90	52.07
72515 RENTAL COPIER	190.01	1,163.10	3,600.00	2,436.90	67.69
72516 ELECTRICITY	653.06	3,028.93	9,500.00	6,471.07	68.12
72517 TELEPHONE	985.99	6,177.44	12,270.00	6,092.56	49.65
72518 WATER & SEWER	303.48	1,759.77	1,500.00	(259.77)	(17.32)
72519 MORTGAGE	4,527.30	31,691.10	54,520.00	22,828.90	41.87
72520 BUILDING MAINT	65.45	1,335.85	4,600.00	3,264.15	70.96
72523 FUEL - VEHICLE	0.00	1,619.80	6,300.00	4,680.20	74.29

For Management Purposes Only

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Seven Months Ending July 31, 2017

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	694.75	2,452.66	4,500.00	2,047.34	45.50
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
TOTAL GENERAL EXPENSES	8,840.38	94,640.95	193,647.00	99,006.05	51.13
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	436.49	1,173.28	10,000.00	8,826.72	88.27
79002 BUILDING EXPENSE	0.00	(3,586.31)	5,000.00	8,586.31	171.73
79003 VEHICLE	0.00	0.00	0.00	0.00	0.00
79990 CONTINGENCY	(890.00)	(890.00)	10,000.00	10,890.00	108.90
TOTAL CAPITAL INVESTMENT	(453.51)	(3,303.03)	30,000.00	33,303.03	111.01
TOTAL EXPENSES	\$ (78,415.53)	\$ (555,565.96)	\$ (1,040,252.00)	(484,686.04)	46.59

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Seven Months Ending July 31, 2017

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,102.92	\$ 28,720.44	\$ 49,235.00	20,514.56	41.67
90-70121 COLLECTION SPECIALIST	2,930.42	20,512.94	35,165.00	14,652.06	41.67
90-70126 PUBLIC ASSISTANT	2,530.00	17,710.00	30,360.00	12,650.00	41.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,563.34	66,943.38	114,760.00	47,816.62	41.67
90-71000 PAYROLL TAX	723.32	5,063.24	9,200.00	4,136.76	44.96
90-71002 RETIREMENT/EMPLOYER	887.46	6,212.22	10,700.00	4,487.78	41.94
90-71004 HEALTH BENEFITS	1,680.89	8,886.15	24,200.00	15,313.85	63.28
90-71005 WORKER COMP	0.00	0.00	775.00	775.00	100.00
90-71006 UNEMPLOYMENT	35.13	70.39	2,375.00	2,304.61	97.04
DEDUCTIONS / BENEFITS	3,326.80	20,232.00	47,250.00	27,018.00	57.18
90-72002 AUDIT	1,702.00	1,702.00	1,850.00	148.00	8.00
90-72004 DATA PROCESSING SERVICES	322.92	13,065.70	16,800.00	3,734.30	22.23
90-72005 COUNTY EMPLOYEE CONTRACT	1,246.73	9,273.78	15,500.00	6,226.22	40.17
90-72007 JANITORIAL SERVICE	78.89	473.34	2,500.00	2,026.66	81.07
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	3,350.54	24,514.82	38,950.00	14,435.18	37.06
90-72500 BOND/ NOTARY	0.00	34.50	200.00	165.50	82.75
90-72501 MEMBERSHIP BTPE/TBPC	45.00	135.00	650.00	515.00	79.23
90-72502 COMPUTER SUPPLIES	149.70	195.69	2,300.00	2,104.31	91.49
90-72504 EDUCATION & FEES	50.00	517.90	2,250.00	1,732.10	76.98
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	900.00	900.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	208.85	9,900.00	9,691.15	97.89
90-72508 MAINT - HARDWARE/EQUIP	0.00	157.98	2,600.00	2,442.02	93.92
90-72509 MAINT - OFFICE EQUIP	7.47	967.55	1,200.00	232.45	19.37
90-72510 MILEAGE & TRAVEL	92.56	225.24	2,800.00	2,574.76	91.96
90-72511 OFFICE SUPPLIES	65.36	834.26	2,700.00	1,865.74	69.10
90-72512 POSTAGE	0.00	2,560.74	13,800.00	11,239.26	81.44
90-72513 POSTAGE METER/BOX RENTAL	0.00	566.54	1,400.00	833.46	59.53
90-72515 RENTAL - COPIER	126.92	792.17	1,800.00	1,007.83	55.99
90-72516 ELECTRICITY	195.07	904.75	3,550.00	2,645.25	74.51
90-72517 TELEPHONE	158.95	1,548.12	3,200.00	1,651.88	51.62
90-72518 WATER & SEWER	90.65	525.65	460.00	(65.65)	(14.27)
90-72519 MORTGAGE	1,352.31	9,466.17	16,500.00	7,033.83	42.63
90-72520 BUILDING MAINT.	19.55	334.65	2,000.00	1,665.35	83.27
TOTAL GENERAL EXPENSES	2,353.54	19,975.76	69,010.00	49,034.24	71.05
90-79000 OFFICE EQUIPMENT	0.00	0.00	1,700.00	1,700.00	100.00
90-79001 COMPUTER EQUIPMENT	272.02	534.76	4,200.00	3,665.24	87.27
90-79002 BUILDING EXPENSE	0.00	0.00	2,000.00	2,000.00	100.00
90-79990 CONTINGENCY	0.00	100.00	3,000.00	2,900.00	96.67
TOTAL CAPITAL INVESTMENTS	272.02	634.76	10,900.00	10,265.24	94.18
TOTAL EXPENSES	\$ (18,866.24)	\$ (132,300.72)	\$ (280,870.00)	(148,569.28)	52.90

For Management Purposes Only

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Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jul 1, 2017 to Jul 31, 2017

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Account Description	Name	Amount
7/5/17	007370	71006	UNEMPLOYMENT	Texas Assoc. of Counties	117.62
		90-71006	UNEMPLOYMENT		35.13
		10000	First Lockhart Natl Bk- Oper		-152.75
7/6/17	007371	71004	HEALTH BENEFITS	United Health Care Ins Company	6,814.08
		90-71004	HEALTH BENEFITS		1,135.68
		71004	HEALTH BENEFITS		184.32
		90-71004	HEALTH BENEFITS		113.59
		30028	DEPN INS PAYABLE		567.44
		30029	DENTAL INS		568.29
		30027	SUPPLEMENTAL INS PAYABLE		137.61
		71004	HEALTH BENEFITS		77.70
		90-71004	HEALTH BENEFITS		431.62
		10000	First Lockhart Natl Bk- Oper		-10,030.33
7/6/17	007372	72517	TELEPHONE	SPECTRUM BUSINESS	193.80
		10000	First Lockhart Natl Bk- Oper		-193.80
7/6/17	007373	72515	RENTAL COPIER	XEROX CORP	190.01
		10000	First Lockhart Natl Bk- Oper		-190.01
7/6/17	007374	90-72515	RENTAL - COPIER	XEROX CORP	126.92
		10000	First Lockhart Natl Bk- Oper		-126.92
7/6/17	007375	72517	TELEPHONE	AT&T Mobility	260.05
		10000	First Lockhart Natl Bk- Oper		-260.05
7/6/17	007376	30027	SUPPLEMENTAL INS PAYABLE	AFLAC INS.	812.02
		10000	First Lockhart Natl Bk- Oper		-812.02
7/6/17	007377	72007	JANITORIAL SERVICES	Buildingstars	264.11
		90-72007	JANITORIAL SERVICE		78.89
		10000	First Lockhart Natl Bk- Oper		-343.00
7/6/17	007378	72502	COMPUTER SUPPLIES	Lone Star Office Solutions	137.30
		90-72502	COMPUTER SUPPLIES		137.30
		10000	First Lockhart Natl Bk- Oper		-274.60
7/6/17	007381	72001	APPR REVIEW BOARD	CARD SERVICE CENTER	9.72
		72502	COMPUTER SUPPLIES		41.50
		90-72502	COMPUTER SUPPLIES		12.40
		90-72504	EDUCATION & FEES		50.00
		72509	MAINT - OFFICE EQUIPMENT		25.01
		90-72509	MAINT - OFFICE EQUIP		7.47
		72511	OFFICE SUPPLIES		119.76
		90-72511	OFFICE SUPPLIES		35.77
		72517	TELEPHONE		532.14
		90-72517	TELEPHONE		158.95
		10000	First Lockhart Natl Bk- Oper		-992.72
7/13/17	007382	72002	AUDIT	DAVIS KINARD & CO.	5,698.00
		90-72002	AUDIT		1,702.00
		10000	First Lockhart Natl Bk- Oper		-7,400.00
7/13/17	007383	79001	COMPUTER EQUIPMENT	CDW-G	436.49
		90-79001	COMPUTER EQUIPMENT		272.02
		10000	First Lockhart Natl Bk- Oper		-708.51
7/13/17	007384	72008	LEGAL SERVICES	HARGROVE & EVANS, LLP	2,214.31
		10000	First Lockhart Natl Bk- Oper		-2,214.31
7/13/17	007385	90-72005	COUNTY EMPLOYEE CONTRACT	CALDWELL COUNTY TREASUR	1,246.73
		10000	First Lockhart Natl Bk- Oper		-1,246.73

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jul 1, 2017 to Jul 31, 2017**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Account Description	Name	Amount
7/13/17	007386	72519 90-72519 10000	MORTGAGE MORTGAGE First Lockhart Natl Bk- Oper	First Lockhart National Bank	4,527.30 1,352.31 -5,879.61
7/13/17	007387	90-72501 10000	MEMBERSHIP BTPE/TBPC First Lockhart Natl Bk- Oper	Texas Dept. of Licensing and Re	45.00 -45.00
7/13/17	007388	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Jaclyn Archer	60.99 -60.99
7/13/17	007389	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Christie Costello	27.82 -27.82
7/13/17	007390	90-72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Brittani Goin	61.53 -61.53
7/13/17	007391	72004 90-72004 10000	DATA PROCESSING SERVICES DATA PROCESSING SERVICES First Lockhart Natl Bk- Oper	LIFTOFF LLC	1,081.08 322.92 -1,404.00
7/27/17	007398	72507 10000	LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	Business Printing Plus	189.89 -189.89
7/27/17	007399	72507 10000	LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	WALZ Postal Solutions	599.36 -599.36
7/27/17	007400	90-72511 10000	OFFICE SUPPLIES First Lockhart Natl Bk- Oper	PRINTING SOLUTIONS	29.59 -29.59
7/27/17	007401	72520 90-72520 10000	BUILDING MAINT BUILDING MAINT. First Lockhart Natl Bk- Oper	ABC Home & Commercial Servic	65.45 19.55 -85.00
7/27/17	007402	72508 10000	MAINT - HARDWARE & EQUIPMENT First Lockhart Natl Bk- Oper	N Metzler Consulting	400.00 -400.00
7/27/17	007403	90-72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Vicki Schneider	31.03 -31.03
7/27/17	007404	72516 90-72516 72518 90-72518 10000	ELECTRICITY ELECTRICITY WATER & SEWER WATER & SEWER First Lockhart Natl Bk- Oper	City of Lockhart	653.06 195.07 303.48 90.65 -1,242.26
7/27/17	007405	72524 10000	MAINT. - VEHICLE First Lockhart Natl Bk- Oper	STRAIGHT AUTOMOTIVE & TIR	694.75 -694.75
Total					

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Seven Months Ending July 31, 2017

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 67,916.64	\$ 90,555.50	22,638.86	25.00
CITY OF LULING	0.00	18,663.60	24,884.80	6,221.20	25.00
CITY OF MARTINDALE	0.00	4,701.15	6,268.20	1,567.05	25.00
CITY OF MUSTANG RIDGE	0.00	2,041.44	2,721.91	680.47	25.00
CITY OF NIEDERWALD	0.00	281.07	374.76	93.69	25.00
CITY OF UHLAND	0.00	534.40	534.42	0.02	0.00
CALDWELL COUNTY	0.00	258,525.72	344,700.96	86,175.24	25.00
LOCKHART ISD	0.00	255,500.79	340,667.71	85,166.92	25.00
LULING ISD	0.00	66,944.79	89,259.73	22,314.94	25.00
PRAIRIE LEA ISD	0.00	19,360.77	25,814.36	6,453.59	25.00
PLUM CREEK CONS DIST	0.00	4,243.86	5,658.48	1,414.62	25.00
PLUM CREEK UNDERGROU	0.00	4,023.84	5,365.13	1,341.29	25.00
GONZALES ISD	0.00	5,096.52	6,795.34	1,698.82	25.00
WEALDER ISD	0.00	3,913.44	5,217.91	1,304.47	25.00
SAN MARCOS ISD	0.00	29,798.07	39,730.75	9,932.68	25.00
HAYS ISD	0.00	10,159.00	10,159.01	0.01	0.00
GONZALES COUNTY UWD	0.00	131.49	175.33	43.84	25.00
CALDWELL-HAYS ESD1	0.00	6,955.11	6,955.11	0.00	0.00
CITY OF SAN MARCOS	0.00	1,383.87	1,845.15	461.28	25.00
CALDWELL ESD #2	0.00	1,637.40	2,183.20	545.80	25.00
CALDWELL ESD #3	0.00	1,798.98	2,398.66	599.68	25.00
CALDWELL ESD #4	0.00	1,334.28	1,779.06	444.78	25.00
AUSTIN COMMUNITY COLL	0.00	520.89	694.53	173.64	25.00
Total Revenues	0.00	765,467.12	1,014,740.01	249,272.89	24.57
TOTAL BUDGET REV	\$ 0.00	\$ 765,467.12	\$ 1,014,740.01	249,272.89	24.57
COPIES MISC REVENUE	\$ (273.30)	\$ (1,233.90)	\$ 0.00	1,233.90	0.00
INTEREST INCOME REVENU	(435.50)	(2,107.49)	0.00	2,107.49	0.00
INVESTMENT INTEREST INC	(10.21)	(62.23)	0.00	62.23	0.00
TOTAL OTHER REVENUE	(719.01)	(3,403.62)	0.00	3,403.62	0.00

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Seven Months Ending July 31, 2017

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 19,584.63	\$ 26,112.83	6,528.20	25.00
CITY OF LULING	0.00	5,493.93	7,325.22	1,831.29	25.00
CITY OF MARTINDALE	0.00	1,355.64	1,807.52	451.88	25.00
CITY OF MUSTANG RIDGE	0.00	588.66	784.90	196.24	25.00
CITY OF NIEDERWALD	0.00	81.06	108.07	27.01	24.99
CITY OF UHLAND	0.00	154.12	154.11	(0.01)	(0.01)
CALDWELL COUNTY	0.00	74,549.16	99,398.89	24,849.73	25.00
LOCKHART ISD	0.00	73,676.88	98,235.85	24,558.97	25.00
LULING ISD	0.00	22,767.36	30,356.48	7,589.12	25.00
PRAIRIE LEA ISD	0.00	7,137.72	9,516.95	2,379.23	25.00
PLUM CREEK CONS DIST	0.00	1,223.76	1,631.69	407.93	25.00
PLUM CREEK UNDERGROUND	0.00	1,160.34	1,547.10	386.76	25.00
GONZALES COUNTY UWD	0.00	37.92	50.56	12.64	25.00
CALDWELL-HAYS ESD1	0.00	2,005.60	2,005.60	0.00	0.00
CALDWELL ESD #2	0.00	472.17	629.55	157.38	25.00
CALDWELL ESD #3	0.00	518.76	691.68	172.92	25.00
CALDWELL ESD #4	0.00	384.75	513.01	128.26	25.00
Total Revenues	0.00	211,192.46	280,870.01	69,677.55	24.81
TAX CERTIFICATES	(70.00)	(555.00)	0.00	555.00	0.00
TOTAL TAX CERT. REVENUE	(70.00)	(555.00)	0.00	555.00	0.00
TOTAL BUDGET REVENUE	\$ 70.00	\$ 211,747.46	\$ 280,870.01	69,122.55	24.61
RETURN CHECK FEE	\$ 0.00	\$ (525.00)	\$ 0.00	525.00	0.00
BUS PP RENDITION PENALTY	(27.40)	(958.71)	0.00	958.71	0.00
OFFICE RENTAL INCOME	(100.00)	(700.00)	0.00	700.00	0.00
TOTAL OTHER REVENUE	(127.40)	(2,183.71)	0.00	2,183.71	0.00
DELINQUENT ATTORNEY FEES- L	(27,743.39)	(27,743.39)	0.00	27,743.39	0.00
DELINQUENT ATTORNEY FEES- P	(6,187.19)	(6,187.19)	0.00	6,187.19	0.00
DELINQUENT ABSTRACT FEES- L	(425.00)	(425.00)	0.00	425.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(34,355.58)	(34,355.58)	0.00	34,355.58	0.00

For Management Purposes Only

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APPRAISAL REVIEW BOARD

TERM OF OFFICE

Term of office of Review Board members shall be limited to three consecutive two-year terms of office. (Legislature limited to 2 consecutive terms in 1989.) (Legislature extended to 3 consecutive terms effective 1/1/96.)

COMPENSATION

Members shall receive \$ 110.00 per day for each of the ~~first six days of service~~ in a calendar year and \$ 75.00 per day for each additional day over six days of service in a ~~calendar year.~~ (8/20/91)

Members shall receive per diem in the amount of \$ 110.00 per day, \$ 55.00 per half-day, and \$ 30.00 per quarter-day. Per day is defined as service in excess of four hours in a day. Per half-day is defined as service in excess of two hours and up to four hours in a day. Per quarter-day is defined as service for two hours or less in a day. (1/10/96)

ATTENDANCE AT MEETINGS

Members who are absent from two or more consecutive meeting days or who attend less than 50% of meetings held will be subject to removal by majority vote of the Board of Directors. (7/27/99)

APPRAISAL REVIEW BOARD

TERM

Term of office shall be in compliance with rules adopted in the Property Tax Code.

COMPENSATION

Members shall receive per diem in the amount of \$125.00 per day, \$65.00 per half-day. Per day is defined as service in excess of four hours in a day.

ATTENDANCE AT MEETINGS

Members who are absent from four or more consecutive meeting days (if notice not given during scheduling) or who attend less than 50% of meetings held could be subject to removal by majority vote of the Board of Directors.

Rule adopted this _____ day of _____, 20____.

Chairman, Board of Directors

Secretary, Board of Directors