

**CALDWELL COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
AGENDA  
NOTICE OF REGULAR MEETING  
ON AUGUST 29, 2023**

NOTICE IS HEREBY GIVEN PURSUANT TO THE REQUIREMENTS OF SECTION 551.001 ET SEQ., TEXAS GOVERNMENT CODE, THAT THE BOARD OF DIRECTORS OF THE CALDWELL COUNTY APPRAISAL DISTRICT WILL MEET IN REGULAR SESSION, TUESDAY, AUGUST 29, 2023, AT 5:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS. THE AGENDA IS AS FOLLOWS:

**CALL TO ORDER**

**REGULAR MEETING**

1. Public Comments. *At this time, comments will be taken from the audience and comments may not exceed 6 minutes. To address the Board, please submit a Public Comment form to the Board Secretary prior to the start of the meeting.*
2. Quarterly Delinquent Tax Collection Report.
3. 911 Quarterly Report.
4. Collection Reports June and July 2023.
5. Entity Resolutions to disapprove 2024 Proposed CCAD Budget.
6. Quarterly Omitted Properties Report

**DISCUSSION/ACTION**

7. Consideration of and possible approval of Minutes of June 30, 2023 meeting.
8. Consideration of and possible approval of Financial Reports May, June and July 2023.
9. Consideration and possible action regarding the 2023 notice value under protest for PID 115722.
10. Consideration and possible action regarding adoption of the 2024 Appraisal and Collection Budgets.
11. Consideration and possible action regarding adoption of resolution to retain 2022 Excess Funds for Emergency Reserve Fund.
12. Consideration and possible action regarding 2024-25 Eagle Property Tax Appraisal and Consulting contract.
13. Consideration of and possible approval of annual adoption of the Investment Policy.
14. Consideration and possible action regarding building maintenance.
15. Consideration and discussion regarding Financial Auditor.
16. Chief Appraiser's Report.
  - a. Appraisal update.
  - b. Collection update.
  - c. October Meeting

17. Board requests for future agenda items. (*No action or discussion may occur during this item*)
18. Adjourn.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E, including but not limited to consultation with counsel under section 551.071 and personnel-related matters authorized by section 551.074. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

**CALDWELL COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
AGENDA PACKET  
AUGUST 29, 2023**

**CALL TO ORDER**

**REGULAR MEETING**

1. Public Comments.
2. Quarterly Delinquent Tax Collection Report.  
2a-2b
3. 911 Quarterly Report.  
3a-3b
4. Collection Reports June and July 2023.  
4a-4d
5. Entity Resolutions to disapprove 2024 Proposed CCAD Budget.  
5a-5d
6. Quarterly Omitted Properties Report  
6a-6d

**DISCUSSION/ACTION**

7. Consideration of and possible approval of Minutes of June 30, 2023 meeting.  
7a-7c
8. Consideration of and possible approval of Financial Reports May, June and July 2023.  
8a-8z
9. Consideration and possible action regarding the 2023 notice value under protest for PID 115722.
10. Consideration and possible action regarding adoption of the 2024 Appraisal and Collection Budgets.  
10a-10c
11. Consideration and possible action regarding adoption of resolution to retain 2022 Excess Funds for Emergency Reserve Fund.  
11a
12. Consideration and possible action regarding 2024-25 Eagle Property Tax Appraisal and Consulting contract.  
12a-12i
13. Consideration of and possible approval of annual adoption of the Investment Policy.  
13a-13h
14. Consideration and possible action regarding building maintenance.  
Handout

15. Consideration and discussion regarding Financial Auditor.  
15a
16. Chief Appraiser's Report.
  - a. Appraisal update.
  - b. Collection update.
  - c. October Meeting
17. Board requests for future agenda items. (*No action or discussion may occur during this item*)
18. Adjourn.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW  
The Terrace II  
2700 Via Fortuna Drive, Suite 500  
P. O. BOX 17428  
AUSTIN, TEXAS 78760

512/447-6675  
FAX 512/443-3494

*JJ Wells, Attorney*

*email to [jj.wells@lgbs.com](mailto:jj.wells@lgbs.com)*

July 20, 2023

Mr. Alfredo Munoz, Chairman  
Caldwell County Appraisal District  
P.O. Box 900  
Lockhart, Texas 78644

**RE: Caldwell County Appraisal District Delinquent Tax Collection Report**

Dear Mr. Munoz:

Attached, please find our quarterly report regarding our delinquent tax collection efforts on behalf of the Caldwell County taxing jurisdictions for which we represent. During this quarter, we collected a total of \$477,129 in delinquent taxes, penalty and interest.

**Delinquent Tax Collection Report**

Here is a summary of the specific delinquent tax collection steps we have undertaken during the fourth quarter of the 2022-2023 tax year and the results of those actions.

**New Lawsuits** – During this quarter, we filed **46 new lawsuits** involving **89 properties**. These suits sought the enforcement of **\$504,929** in delinquent taxes, penalty and interest.

**Suit Dismissal** – During this quarter, we prepared and submitted notices of **non-suit in 26 suits** involving **35 property accounts** and **\$619,720** in delinquent taxes, penalty and interest. A non-suit is filed once all taxes in a given suit have been paid.

**Judgments** – During this quarter, we held one regular trial settings. We obtained **10 judgments** involving **11 properties**. These judgments sought the enforcement of **\$99,745** in delinquent taxes, penalty and interest. The original dockets held a total of 13 lawsuits involving 14 properties; however, 3 cases involving 3 properties were pulled prior to trial for payment in full. These payments resulted in an immediate collection of \$11,815 in delinquent taxes, penalty and interest.

**Tax Sales** – During this quarter, we held one regular tax sale which included **6 cases** and involved **14 property accounts**. As a direct result of this sale, there was a total revenue collected of **\$44,773** in delinquent taxes, penalties and fees.

**Excess Proceeds** – During this quarter, we disbursed a total of **\$44,773** in excess proceeds.

Mr. Alfredo Munoz, Chairman  
Caldwell County Appraisal District  
July 20, 2023  
Page 2

**Mass Mailing** – During the fourth quarter of the collection year we conducted 2 mailing, of which, we mailed an individual demand letter to every taxpayer reminding them of their obligation to the various taxing jurisdictions and encouraging them to submit payment of their delinquent taxes.

**Tax Warrants** – During this quarter, we did not file any tax warrants.

**Interventions** – During this quarter, we filed 2 new interventions involving 10 properties. These interventions sought the enforcement of \$34,518 in delinquent taxes, penalty and interest.

**Tax Sale Results – 4<sup>th</sup> Quarter '22 – '23**

<b>No. Offered</b>	<b>No. Sold</b>	<b>No. Pulled</b>	<b>No. SO</b>	<b>Tax Revenue Generated</b>
<b>14</b>	<b>8</b>	<b>6</b>	<b>0</b>	<b>\$44,773.00</b>

Thank you for this opportunity to report to you concerning our activities on behalf of the taxing jurisdictions of Caldwell County that we represent. We will continue to provide this Board as much in-depth reporting as desired for those jurisdictions that we do represent. Should there be any questions concerning our efforts or any other matter related to ad valorem taxation, please do not hesitate to contact this office.

Sincerely,  


JJ Wells  
Attorney

cc: Shanna Ramzinski, Chief Appraiser  
Caldwell County Appraisal District  
P.O. Box 900  
Lockhart, Texas 78644

## 9-1-1 Addressing

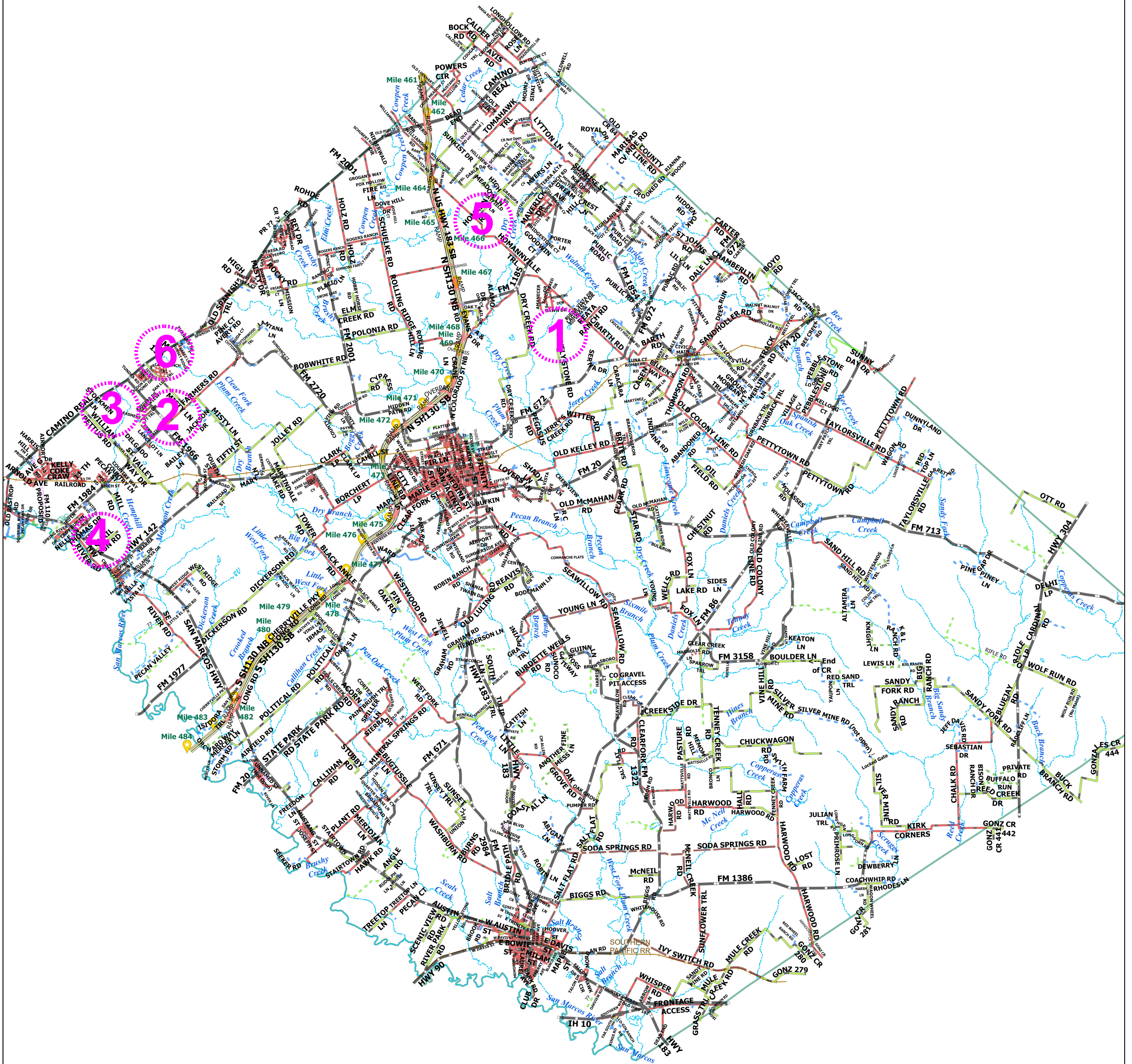
Quarterly Report (thru June 2023)

22,148 addresses on Caldwell Co 9-1-1 Map as of 30 June 2023

New Subdivisions (preliminary and final platting):

- **Lively Stone (1) Barth Rd and FM 672, Lockhart** – 172 (approx.) 1-acre single-family lots [few up to 4.25 acres]; 15 new streets (28.05 acres).
- **Misty Farms (2) Misty Ln, Maxwell** – more than 550 single-family lots, less than .20 acres each; 18-20 new streets.
- **Cotton Gateway (3) William Pettus Rd, Maxwell** – 1,500 single family lots; 32 new streets; 7 acres parkland; 21 acres open space.
- **Ensenada (4) Quail Run Rd, Martindale** – 136 1-acre, single family lots; 9 new streets.
- **Sagada Dos (5) Homannville Trl and Homann Rd, Lockhart** – 14 new 1-acre, single family lots (+3 platted previously); 1 new street.
- **Misty Lane Mobile Home Community (6)** – approx. 100-acre tract, more than 550 mobile homes, **for rent only**; 18 streets (19.42 acres), 15.98 acres in parks, amenities, open space.

# Caldwell County



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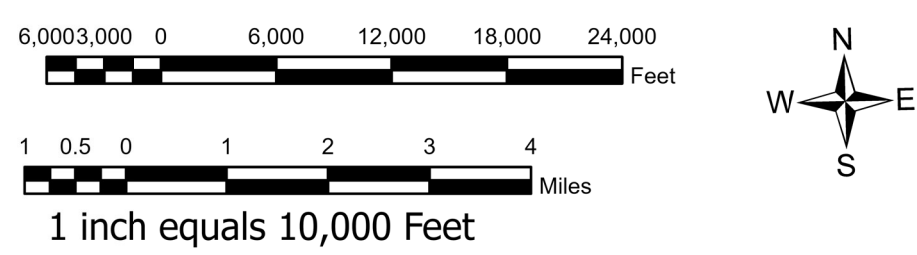
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

Additionally, neither this document nor any other document provided by the Caldwell County 911 purports to authorize entry onto privately owned property.

Printed by Caldwell County 911  
Date Printed: 8/23/2023 1:30 PM

**Legend**

Road_Centerli	Easment	Paved County Road or Street	Hwy and FM	Private Gravel Rd	County Line
SYMB	Easment	Gravel County Road or Street	Toll Road	Private Paved Rd	Mile_Marker
Undeveloped Road	Paved County Road or Street	Street_Needs Repairs	Ramp / Turn-Around	Cemetery Street	
	Public Roadway Gravel	Public Roadway Gravel	Private Dirt Rd	Streams	
			Railroad	Railroad	





## June 2023 Collections Report

### Collections

Current Collections (2022)		\$469,247.90	
Penalties & Interest		\$64,046.46	
Total		\$533,294.36	

Delinquent Collections(2021 & Prior)		\$189,945.53	
Penalties & Interest		\$86,643.90	
Total		\$276,589.43	

**Total Current/Delinquent** **\$809,883.79**

### Current Balance(2022)

Total 2022 Levy		\$77,224,996.88	
Adjustments	+	-\$478,553.09	
Collections YTD	-	\$73,030,335.03	<b>95.16%</b>
<b>Balance</b>		<b>\$3,716,108.76</b>	

### Delinquent Balance(2021 & Prior)

Beginning Balance		\$7,336,346.07	
Adjustments	+	\$182,733.45	
Collections YTD	-	\$1,894,900.19	<b>25.20%</b>
<b>Balance</b>		<b>\$5,624,179.33</b>	

\*Last Year at this time, Current Collections was 95.27%

### Payment Agreements

Total Agreements(as of 1st of month)	180
New Agreements	16
Agreements Paid in Full	14
Defaulted Agreements(end of month)	6

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

# Payment Agreements 2023

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	193	14	13	9
February	185	20	17	6
March	182	17	8	2
April	189	20	11	4
May	194	10	16	8
June	180	16	14	6
July				
August				
September				
October				
November				
December				

## July 2023 Collections Report

### Collections

Current Collections (2022)	\$171,553.09	
Penalties & Interest	\$15,048.53	
Total	\$186,601.62	Due to fiscal year change for SLH & SLU these collections do not include 2022 taxes for Lockhart ISD & Luling ISD
Delinquent Collections(2021 & Prior)	\$249,402.49	
Penalties & Interest	\$58,561.42	
Total	\$307,963.91	This includes collections collections for the year 2022 for Lockhart ISD & Luling ISD
<b>Total Current/Delinquent</b>	<b>\$494,565.53</b>	Lockhart ISD & Luling ISD Fiscal Year is 7/1 to 6/30

### Current Balance(2022)

Total 2021 Levy	\$38,124,652.75	
Adjustments	+ -\$63,991.50	
Collections YTD	- \$36,404,387.96	<b>95.65%</b>
<b>Balance</b>	<b>\$1,656,273.29</b>	

### Delinquent Balance(2021 & Prior)

Beginning Balance	\$9,318,711.24	
Adjustments	+ \$64,009.34	
Collections YTD	- \$2,144,302.68	<b>22.85%</b>
<b>Balance</b>	<b>\$7,238,417.90</b>	

\*Last Year at this time, Current Collections was 95.89%

\* The Lockhart ISD and Luling ISD 2022 levy, adjustments, and collections were taken out of the Current Balance column and put into the Delinquent Balance column.

### Payment Agreements

Total Agreements(as of 1st of month)	176
New Agreements	43
Agreements Paid in Full	14
Defaulted Agreements(end of month)	7

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

# Payment Agreements 2023

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	193	14	13	9
February	185	20	17	6
March	182	17	8	2
April	189	20	11	4
May	194	10	16	8
June	180	16	14	6
July	176	43	14	7
August				
September				
October				
November				
December				

JUL 19 2023

RESOLUTION 23-19-07

RESOLUTION OF GONZALES COUNTY UNDERGROUND WATER  
CONSERVATION DISTRICT

DISAPPROVING OF THE CALDWELL COUNTY APPRAISAL DISTRICT FY2024 BUDGET

WHEREAS, the taxpayers of Caldwell County are experiencing rising costs and expenses that constitute an increasing financial burden on themselves and their families;

WHEREAS, the taxpayers of Caldwell County are entitled to cost-efficient administration and budgeting by local political subdivisions;

WHEREAS, the Gonzales County Underground Water Conservation District (GCUWCD), pursuant to Section 6.06 of the Texas Tax Code, has the authority to set its own budget subject to the disapproval of local taxing entities, which is ultimately paid by the taxpayers of Caldwell County;

WHEREAS, on June 28, 2022, the CCAD adopted a budget that included, among a series of other salary increases for CCAD personnel, an approximately 41% raise for the Chief Appraiser. These raises constituted an average increase of approximately 16.6%, and a median raise of approximately 21.6%.

WHEREAS, on June 20, 2023, the CCAD adopted a budget that included an additional 5% salary increase for the CCAD personnel;

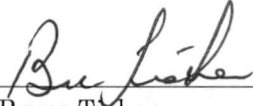
WHEREAS, in this two-year period alone, the CCAD salary increases constitute an approximately 48% raise for the Chief Appraiser, and a 53% raise for the Deputy Chief Appraiser. All personnel raise taken together during this two-year period constitute an average increase of approximately 22%, and a median raise of approximately 18%;

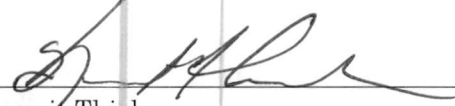
WHEREAS, ultimately, the taxpayers of Caldwell County bear the burden of any increased CCAD budget; and

WHEREAS, the GCUWCD, in acknowledgement of the limited resources of its taxpayers, has refrained from such extreme salary increases in order to continue to provide GCUWCD services to the taxpayers of Caldwell County.

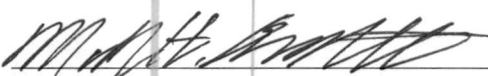
NOW THEREFORE, BE IT RESOLVED BY THE GCUWCD THAT the GCUWCD hereby disapproves of the Caldwell County Appraisal District's Adopted 2024 Appraisal District Budget, pursuant to Section 6.06(b).

RESOLVED this the 19 day of July, 2023.


  
\_\_\_\_\_  
Bruce Tieken  
President of the Board

  
\_\_\_\_\_  
Kermit Thiele  
Vice President of the Board

  
\_\_\_\_\_  
Barry Miller  
Secretary/Treasurer

  
\_\_\_\_\_  
Mark Ainsworth  
Director

  
\_\_\_\_\_  
Mike St. John  
Director

ATTEST:  
  
\_\_\_\_\_  
Laura Martin General Manager  
Notary

JUL 19 2023



**Luling ISD**

Luling Independent School District

**Board of Trustees**

115 W. Bowie Street, Luling, TX 78648

**RESOLUTION OF THE LULING INDEPENDENT SCHOOL DISTRICT  
DISAPPROVING OF THE CALDWELL COUNTY APPRAISAL DISTRICT FY2024 BUDGET**

**WHEREAS**, the taxpayers within Luling ISD are experiencing rising costs and expenses that constitute an increasing financial burden on themselves and their families;

**WHEREAS**, the taxpayers of Luling ISD are entitled to cost-efficient administration and budgeting by local political subdivisions;

**WHEREAS**, the Caldwell County Appraisal District ("CCAD"), pursuant to Section 6.06 of the Texas Tax Code, has the authority to set its own budget subject to the disapproval of local taxing entities, which is ultimately paid by the taxpayers of Luling ISD;

**WHEREAS**, on June 28, 2022, the CCAD adopted a budget that included, among a series of other salary increases for CCAD personnel, an approximately 41% raise for the Chief Appraiser. These raises constituted an average increase of approximately 16.6%, and a median raise of approximately 21.6%.

**WHEREAS**, on June 20, 2023, the CCAD adopted a budget that included an additional 5% salary increase for the CCAD personnel;

**WHEREAS**, in this two-year period alone, the CCAD salary increases constitute an approximately 48% raise for the Chief Appraiser, and a 53% raise for the Deputy Chief Appraiser. All personnel raises taken together during this two-year period constitute an average increase of approximately 22%, and a median raise of approximately 18%;

**WHEREAS**, ultimately, the taxpayers of the Luling ISD bear the burden of any increased CCAD budget; and

**WHEREAS**, the Board of Trustee's for the Luling Independent School District, acknowledge the limited resources of its taxpayers.

**NOW THEREFORE, BE IT RESOLVED BY THE LULING INDEPENDENT SCHOOL DISTRICT THAT** the Board of Trustee's hereby disapproves of the Caldwell County Appraisal District's Adopted 2023 Appraisal District Budget, pursuant to Section 6.06(b).

**RESOLVED** this the 19 day of July, 2023.

Jeff Ferry, Board President:

Luling Independent School District  
115 West Bowie Street  
Luling, TX 78648

Agenda of Special Meeting  
Board of Trustees  
Luling Independent School District  
Wednesday, July 19, 2023

A Special meeting of the Board of Trustees of the Luling Independent School District will be held on Wednesday, July 19, 2023, beginning at 8:00 AM, in LISD Conference & Learning Center 215 East Travis Street Luling, TX 78648.

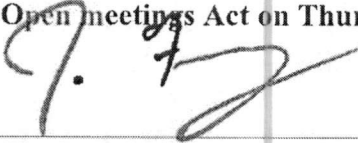
The subjects to be discussed or considered or upon which any formal action may be taken are listed below.

Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order/Declaration of Quorum
2. Pledge
3. Action Items
  - A. Consideration/Possible Action on 2024 Caldwell County Appraisal District Budget
4. Adjournment

**If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.**

This notice was posted in compliance with the Texas Open meetings Act on Thursday, July 13, 2023.

  
\_\_\_\_\_  
For The Board of Trustees

## RESOLUTION 2023-R-09

**A RESOLUTION OF THE CITY OF LULING  
DISAPPROVING OF THE CALDWELL COUNTY APPRAISAL DISTRICT FY2024 BUDGET**

**WHEREAS**, the taxpayers of Caldwell County are experiencing rising costs and expenses that constitute an increasing financial burden on themselves and their families;

**WHEREAS**, the taxpayers of Caldwell County are entitled to cost-efficient administration and budgeting by local political subdivisions;

**WHEREAS**, the Caldwell County Appraisal District ("CCAD"), pursuant to Section 6.06 of the Texas Tax Code, has the authority to set its own budget subject to the disapproval of local taxing entities, which is ultimately paid by the taxpayers of Caldwell County;

**WHEREAS**, on June 28, 2022, the CCAD adopted a budget that included, among a series of other salary increases for CCAD personnel, an approximately 41% raise for the Chief Appraiser. These raises constituted an average increase of approximately 16.6%, and a median raise of approximately 21.6%;

**WHEREAS**, on June 20, 2023, the CCAD adopted a budget that included an additional 5% salary increase for the CCAD personnel;

**WHEREAS**, in this two-year period alone, the CCAD salary increases constitute an approximately 48% raise for the Chief Appraiser, and a 53% raise for the Deputy Chief Appraiser. All personnel raises taken together during this two-year period constitute an average increase of approximately 22%, and a median raise of approximately 18%;

**WHEREAS**, ultimately, the taxpayers of the City of Luling bear the burden of any increased CCAD budget;

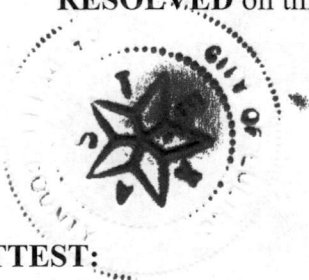
**WHEREAS**, the City Council of the City of Luling, in acknowledgement of the limited resources of its taxpayers, has refrained from such extreme salary increases, and has found ways to continue to provide City services to the taxpayers of the City of Luling; and

**NOW THEREFORE**, be it resolved by the City Council of the City of Luling that:

**Section 1:** The City Council hereby disapproves of the Caldwell County Appraisal District's Adopted 2024 Appraisal District Budget, pursuant to Section 6.06(b) of the Texas Tax Code.

**Section 2:** The City Manager is directed to file this resolution with the Secretary of the Board of Directors of the Caldwell County Appraisal District before July 20, 2023 as required by Section 6.06 of the Texas Tax Code.

**RESOLVED** on this 13<sup>th</sup> day of July, 2023.

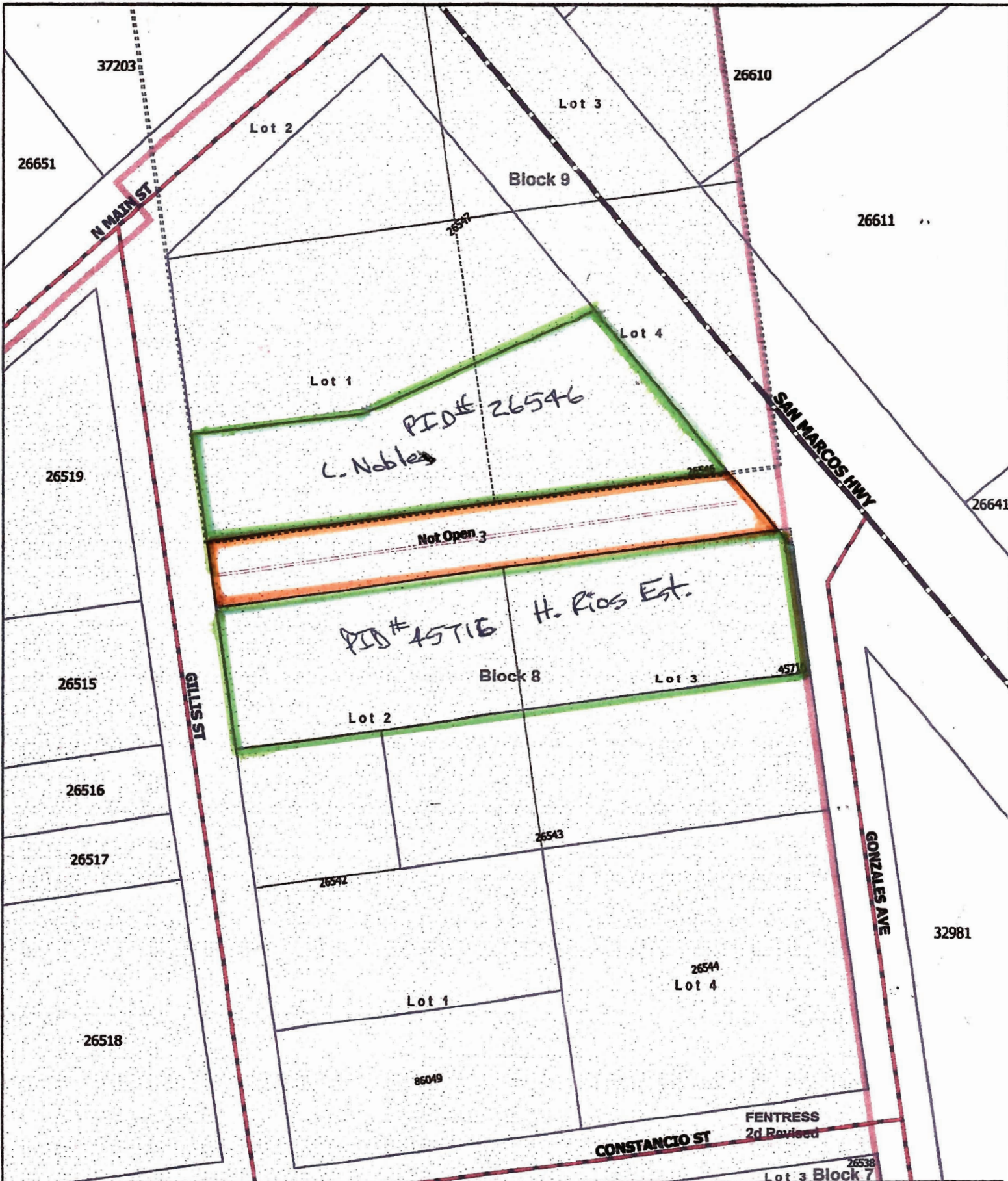


*C. J. Watts*  
C. J. Watts, Mayor

**ATTEST:**

*Martha C. Velasquez*  
Martha Velasquez  
City Secretary





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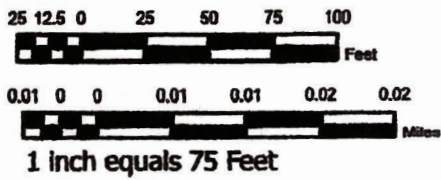
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

Additionally, neither this document nor any other documents provided by the Caldwell County Appraisal District supports or authorizes entry onto privately owned property.

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Date Printed: 4/28/2023 2:18 PM

6a

Legend	
	<ul style="list-style-type: none"> <li>Front County Road or Street</li> <li>Small County Road or Street</li> <li>Public Roadway Canal</li> <li>Highway and RR</li> <li>Toll Road</li> <li>Road / Turnaround</li> <li>Private Driv Rd</li> <li>Private County Rd</li> <li>Private Canal Rd</li> </ul>
	<ul style="list-style-type: none"> <li>Private Road Rd</li> <li>Canalway Street</li> <li>Stream</li> <li>LCR Lines</li> <li>Railroad</li> <li>Stream</li> <li>Canalway, Ponds</li> </ul>
	<ul style="list-style-type: none"> <li>Subdivision Block</li> <li>Subdivision Lots</li> </ul>
	<ul style="list-style-type: none"> <li>RECORDED</li> <li>Plat</li> <li>Point</li> </ul>



Fentress landowners involved  
in possible road abandonment

PID# 26546 - part of Lots 1 & 4 Block 9  
Town of Fentress

Lailoni Nobles  
9297 San Marcos Hwy  
Fentress, TX 78622  
512-738-6873

PID# 45716 - North half of Lots 2 & 3 Block 8  
Town of Fentress

Herman Rios Estate  
% Herman H. Rios  
5322 Wapiti Trail  
San Antonio, TX 78228-2748  
(the person that paid the taxes in 2022 is Acacelia Leal)  
a possible heir

County Commissioner Precinct 3 - Ed Theriot  
512-618-2865

Research on road/street in Fentress not ever being opened or used, for possible abandonment to divide with offset landowners.

5-2-23-----meet with Matthew Allen on this tract to get updated on his information, also go to Hinkle Surveyors to find out if they had done any work in that area---1 hour---

5-8-23-----go online to research Hwy 80 road change involving Block 9 in Fentress, Go to county clerks office to research deed records on the offsetting tracts-----4 hours----

5-12-23-----go to county clerks office to do more research and get copies of the original Town of Fentress Plat to compare to current plat after Hwy 80 was widened to help determine if the road/street involved was ever abandoned; no records were found---4 hrs-

5-14-23-----more research at county clerks office on PID# 45716 the Herman Rios tract that adjoins the road/street tract to determine if that owner had ever acquired the street, he had bought his tract in 1904 and in followed ownership to the current time; also checked on the Barbers that owned various property in this area to check on any activity involving the unopened road, non found on either landowner-----4 hrs-----

6-10-23-----drive to Fentress to locate road involved to determine any activity by either of the offsetting landowners, the owner of PID#26546 Ms. Nobles has a home on her place however the Rios Estate PID#45716 is an undeveloped property. I contacted the neighbor of Ms. Nobles to determine when she might be around for a visit and was told she was out of town until July 8<sup>th</sup>-----1 hr-----

7-10-23-----drive to Fentress to visit with Ms. Nobles about her interest in having the road abandoned and acquiring her half, she was very interested I told her I would make inquiries about the process she would need to take and get that info to her.----1 hr-----

7-14-23-----meet with Matthew to find out the process needed

7-19-23-----prepare plats and property owner contact info. Also get the Precinct 3 Commissioner (Ed Theriot) phone number for the landowners for contact, text Mr. Theriot about this situation, he asked that I meet with him after commissioners meeting on the 25<sup>th</sup>, I prepared an info packet to give him -----2 hrs.-----

7-24-23-----meet with Mr. Theriot explain the situation and gave him the plats and landowners names and contact info so that he would understand that they were working on the process to have the abandonment proceed -----1 hr-----

7-25-23-----prepare a info packet for the Rios Estate and mail it to the address listed at tax appraisal office, also one for Ms. Nobles so that she can proceed with the abandonment ----1 hr-----

## Caldwell County Unknown Property List

Tract	Completed	Researched	Prop-ID	Description	Comments
1	8/18/2020	8/18/2020	25449	Northwest corner of Hackberry & Newton	Corrected map. Lot size was correct in PACS. No new value added.
2	8/31/2020	8/31/2020	16961	5 foot strip behind #16961	Corrected map and added square feet to PACS. \$500 added value
3	9/16/2020	9/16/2020	27897	Small triangle at NW River road and Skull Crossing	Acreage in PACS was correct. No new value added
4	10/14/2020	10/14/2020	22024	Strip along West side of #22024	Linda Hamilton deed didn't incl Lane, but was intended to purchase
5	11/9/2020	11/9/2020	39276	Triangle strip next to #39276 possibly old Martindale tract	PID # 120155
6	2/4/2021	2/4/2021	33630	Next to #33630 SW corner Taylorsville Road & Hwy 86	Was the old Fischer general store
7	3/16/2021	3/16/2021	77645	Land between #77645 & #27008, approximately 19.88 Acres	Map needed updating based on error in deed. No new value added
8	6/14/2021	6/14/2021	18864	Next to #18864 - Alley on Market Street in Lockhart	City owned Alley
9	6/14/2021	6/14/2021	31916	Next to #31916 off Fourth Street in Maxwell	This is a county road property
10	9/13/2021	9/9/2021	35183	Next to #35183 off Memorial Drive. Possible City greenbelt??	This is part of the Luling Foundation Farm
11	11/5/2021	11/5/2021	28183	Next to #28183 on FM 1984 in Reedville	PID #28180 was merge to this account in 1997
12	12/21/2021	3/16/2021	25650	Next to #25650 on Jones Street "Simmons"	Sold to Roy Williams in 1959 but could not confirm if sold or estate heirs
13	1/11/2022	3/16/2021	24010	Next to #24010 discovered as unknown per recent recorded subdv.	Created new account and put back in Nelson as owner
14	3/21/2022	2/4/2021	25568	Next to #25568 - N Hackberry near Cosey	new PID#122522 created for 2022
15	3/21/2022	12/28/2020	25568	Next to #25668 on Hackberry two tracts next door has new survey	new PID#122522 created for 2022 ( duplicate)
16	4/22/2022	4/22/2022	122763	Next to #27996 Old Stone Addition plat shows a church	New account created 122763
17	5/11/2022	5/11/2022	27751	Next to #27751 abandoned land after 2000 flood	Homles deed already includes these tracts
18	6/1/2022	6/1/2022	32361	Next to #32361 & #10330 on FM 1854 in Dale. Two tracts	Tract also owned by church
19	8/23/2022	8/23/2022	16936	Next to #16936 gap per deed	Completely occupied by City utilities. City in process of assuming ownership
20	8/29/2022	8/29/2022	125695	West of #18229 intersection Proctor & Alex	Old owner never sold tract. Estate owns and City street occupies portion new PID 125695
21	9/6/2022	9/6/2022	20197	Next to 20197 gap between surveys between Commerce & Colorado	City abandoned alley
22	3/25/2023	3/21/2023	125520	Missing tract South of PID 24819	This was a small tract South of the platted subdivision.
23	3/25/2023	3/21/2023	24191	Strip surrounding 24191	This is a gap between surveys. Owner is working on getting ownership & survey.
24			14575	Between 14575 & 14606. Gap between deeds.	
25			15549	Between 15549 & 15496. Gap between deeds McMahan	
26			18595	Next to #18595 discovered as unknown per recent survey plat	Possible street right of way ???
27		9/13/2021	19731	Next to #19731 could be LCRA	City of Lockhart property? Maybe LCRA? Emailed 01/11/2022 & 01/12/2022
28	8/3/2022	10/18/2021	20905	Next to #20905 need to verify plat & replat	23.24' GAP between deeds and plats. Need to confirm with City;
29			22236	Next to #22236 & #22100 Old railroad and small sliver on FM 2984	
30			23622	Next to #23622 old Alley abandoned maybe??	
31			25476	Next to #25476 at Trinity and Opal Street	
32			25950	Next to #25950 gap between deeds.	
33			26086	<b>Next to #26806 on Martin Street</b>	
34		7/26/2023	26690	Next to #26990 on Hwy 80 possible right-of-way	7/23-TxDot currently using this; need to confirm ownership w/TxDot
35			35231	<b>Next to #35231 old lots surrounding Rosenwald school</b>	
36			51335	Next to #51335 old private road	
37			23130	West of #23130 could be old SA&AP Railroad not abandoned	
38	7/26/2023	7/1/2023	26546	Platted street between PID 26546 and 45716	The County never abandoned this street
39		7/26/2023	86049	Block 8, South 1/2 Lot 1, Block 8 Fentress	Delinquent taxes since 2012; per official records @ clerk states unknown from 1917

**CALDWELL COUNTY APPRAISAL DISTRICT  
MINUTES OF PUBLIC HEARING AND REGULAR MEETING  
June 20, 2023**

The Board of Directors of the Caldwell County Appraisal District met in a public hearing and regular session on June 20, 2023 at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin, Lockhart, Texas.

Those in attendance were board members Alfredo Munoz, Kayline Cabe, Kathy Haigler, and Linda Hinkle, Chief Appraiser Shanna Ramzinski, Administrative Assistance/Recording Secretary Phyllis Fischer, Deputy Chief Appraiser Melissa Rougeou, Kevin Randolph of Eide Bailly joined by Zoom.

Sally Daniel absent.

CALL TO ORDER at 5:13 PM.

**PUBLIC HEARING**

Item #1. Public Hearing on the Proposed 2024 Appraisal and Collection Budgets.

No comments.

**REGULAR MEETING**

Item #2. Public Comments.

No comments.

Item #3. Collection Report April and May 2023.

Shanna Ramzinski presented the Collection Reports of April and May 2023.

**DISCUSSION/ACTION**

Item #4. Consideration and possible approval of Minutes of April 25, 2023 Meeting.

Shanna Ramzinski presented the minutes of the April 25, 2023 Board meeting.

Linda Hinkle made a motion, seconded by Kayline Cabe to approve the minutes of April 25, 2023.

Motion carried 4-0-0.

Item #5. Consideration of and possible approval of Financial Reports of April 2023.

Shanna Ramzinski presented the Financial Reports of April 2023. Financial reports for May will be presented at the next meeting.

Kathy Haigler made a motion, seconded by Kayline Cabe to approve the April 2023 Financial Reports.

Motion carried 4-0-0.

Item #6. Review and possible approval of 2022 Financial Statements and Auditor's Report.

Kevin Randolph from Eide Bailly presented the 2022 Financial Statements and Auditor's Report.

Kayline Cabe made a motion, seconded by Kathy Haigler, to approve the 2022 Financial Statements and Auditor's Report.

Motion carried 4-0-0.

Item #10. Consideration and possible action regarding the 2023 notice value under protest for PID's 10812 and 13981.

Two (2) Board members were granted informal hearings with the Deputy Chief Appraiser.

Item #7. Discussion and possible action regarding the 2024 Proposed Appraisal and Collection Budgets.

Shanna Ramzinski presented the 2024 Proposed Appraisal and Collection Budgets. She requested that Line Item 72001, Appraisal Review Board, be adjusted in light of the number of protests which had been filed for 2023.

Linda Hinkle made a motion, seconded by Kayline Cabe to adjust the amount of Line Item 72001 to \$40,000.

Motion carried 4-0-0.

There was discussion to adopt the proposed budget. Linda Hinkle withdrew her motion to adjust the amount of Line Item 72001 to \$40,000.

Kathy Haigler made a motion, seconded by Linda Hinkle, to approve the proposed budgets with an amendment to Line Item 72001 to \$40,000.

Motion carried 4-0-0.

Item #8. Consideration and possible action regarding retaining 2022 Excess Funds for Emergency Reserve Fund.

Shanna Ramzinski presented information regarding the CCAD disaster plan and the need for an emergency fund. She presented information regarding other CAD's emergency funds and how they fund their emergency funds.

Kathy Haigler made a motion, seconded by Kayline Cabe to propose a resolution to retain \$40,000 from the excess funds of the 2022 budget to be placed in Line Item 55550

Item #9. Consideration of and possible action regarding the Assessment and Collection Agreements with the Bollinger Municipal Utility District.

Shanna Ramzinski presented the Assessment and Collection Agreement for Bollinger Municipal Utility District. She stated that CCAD's counsel had approved the Agreement.

Kayline Cabe made a motion, seconded by Kathy Haigler, to accept the Assessment and Collection Agreement for Bollinger Municipal Utility District.

Motion carried 4-0-0.

Item #11. Consideration and possible action to correct the January 26, 2021 BOD minutes' agenda item #11 to correct Agricultural Advisory Board appointment from Jon Mitchell to Dan Mitchell.

Shanna Ramzinski stated that this correction is related to our latest MAPS review.

Kathy Haigler made a motion, seconded by Linda Hinkle, to correct the January 26, 2021 BOD minutes' agenda item #11 to reflect Dan Mitchell, not Jon Mitchell.

Motion carried 4-0-0.

Item #12. Chief Appraiser's Report.

- a. Appraisal update – Formal ARB hearings began today and will run through 7/19. At this time, we have 4,926 protests. The informal process was very successful and will be done again in July. We will plan to have more informals in 2024 and later ARB hearings to decrease the number of actual hearings. The BOD elections process for 2024-25 will begin in August. Shanna gave a presentation at the McMahan Women's Center in May and will be at the Prairie View A&M Extension office with Parks and Wildlife. There are concerns about some cracking in the stucco on the west side of the building by the drive-thru. James Smith has been contacted and will be contacting someone to inspect the building.
- b. Collection update – a new collection employee started last week; LISD tax ratification checks have all gone out.
- c. August meeting - Shanna requested that the next meeting be moved from August 22 to August 29 as she will be at a conference that week. Kathy Haigler made a motion, seconded by Kayline Cabe, to move the meeting to August 29. Motion carried 4-0-0.

Item #13. Board requests for future agenda items.

It was requested that we provide an update on the condition of the building at the next meeting.

Item #14. Adjourn.

Linda Hinkle made a motion, seconded by Kayline Cabe, to adjourn.  
Motion carried 4-0-0.

Meeting adjourned at 6:31 PM.

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Board chairman

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Board secretary

**Caldwell County Appraisal District**  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Five Months Ending May 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,833.20	\$ 34,166.00	\$ 82,000.00	47,834.00	58.33
70102	DEPUTY CHIEF APPRAISER	7,084.36	35,421.80	85,012.20	49,590.40	58.33
70103	SYSTEM MGR/MAPPER	6,867.70	34,338.50	82,412.40	48,073.90	58.33
70105	FIELD APPRAISER II	3,937.50	19,687.50	47,250.00	27,562.50	58.33
70106	SENIOR APPRAISER I	5,278.00	26,390.00	63,336.00	36,946.00	58.33
70107	SENIOR APPRAISER II	4,900.00	24,500.00	58,800.00	34,300.00	58.33
70108	FIELD APPRAISER I	3,812.54	19,346.70	47,250.00	27,903.30	59.05
70109	FIELD APPRAISER III	4,126.86	20,634.30	49,522.20	28,887.90	58.33
70111	ADMINISTRATIVE ASST.	5,687.50	28,437.50	68,250.00	39,812.50	58.33
70112	DATA ENTRY TECHNICIAN	3,675.00	18,375.00	44,100.00	25,725.00	58.33
70113	APPRAISAL SUPPORT TECH	4,273.14	21,365.70	51,277.70	29,912.00	58.33
70114	APPRAISAL SUPPORT CLERK	2,975.00	14,875.00	35,700.00	20,825.00	58.33
70120	FIELD APPRAISER IV	3,718.76	18,593.80	44,625.00	26,031.20	58.33
70130	PART TIME	0.00	0.00	0.00	0.00	0.00
70135	PAYROLL CONTINGENCY	0.00	0.00	7,000.00	7,000.00	100.00
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	6,750.00	6,750.00	100.00
	<b>TOTAL WAGES AND SALARIES</b>	<b>63,169.56</b>	<b>316,131.80</b>	<b>773,285.50</b>	<b>457,153.70</b>	<b>59.12</b>
71000	PAYROLL TAX	5,241.95	25,726.56	68,000.00	42,273.44	62.17
71002	RETIREMENT / EMPLOYER	7,087.64	35,470.02	89,000.00	53,529.98	60.15
71004	HEALTH BENEFITS	8,647.26	52,157.85	139,000.00	86,842.15	62.48
71005	WORKERS COMP	0.00	0.00	2,800.00	2,800.00	100.00
71006	UNEMPLOYMENT	(1,953.64)	(1,611.85)	4,000.00	5,611.85	140.30
	<b>DEDUCTIONS / BENEFITS</b>	<b>19,023.21</b>	<b>111,742.58</b>	<b>302,800.00</b>	<b>191,057.42</b>	<b>63.10</b>
72000	APPR ENGINEERS	0.00	32,625.00	66,000.00	33,375.00	50.57
72001	APPR REVIEW BOARD	1,650.00	2,045.00	37,500.00	35,455.00	94.55
72002	AUDIT	0.00	0.00	6,400.00	6,400.00	100.00
72003	BOARD OF DIRECTORS	0.00	901.13	2,000.00	1,098.87	54.94
72004	DATA PROCESSING SERVICES	0.00	41,421.83	99,800.00	58,378.17	58.50
72007	JANITORIAL SERVICES	536.69	2,012.58	6,200.00	4,187.42	67.54
72008	LEGAL SERVICES	500.00	3,508.00	27,000.00	23,492.00	87.01
72009	TITLE RESEARCH	0.00	2,047.50	5,000.00	2,952.50	59.05
72010	AERIAL IMAGERY	0.00	42,100.00	84,500.00	42,400.00	50.18
	<b>TOTAL SERVICES</b>	<b>2,686.69</b>	<b>126,661.04</b>	<b>334,400.00</b>	<b>207,738.96</b>	<b>62.12</b>
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP/DUES	45.00	2,010.00	3,700.00	1,690.00	45.68
72502	COMPUTER SUPPLIES	0.00	659.08	7,600.00	6,940.92	91.33
72504	EDUCATION / FEES	580.72	2,188.45	15,700.00	13,511.55	86.06
72505	INSURANCE LIABILITY	200.00	955.35	1,900.00	944.65	49.72
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	5,800.00	5,800.00	100.00
72507	LEGAL NOTICES / PRINTING	3,168.14	15,065.20	23,600.00	8,534.80	36.16
72508	MAINT - HARDWARE & EQUIP	759.80	4,446.33	8,800.00	4,353.67	49.47
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	167.68	1,705.16	5,500.00	3,794.84	69.00
72511	OFFICE SUPPLIES	1,287.09	3,447.36	8,500.00	5,052.64	59.44
72512	POSTAGE	0.00	15,801.69	37,200.00	21,398.31	57.52
72513	POSTAGE METER/BOX RENTAL	0.00	1,387.51	5,565.00	4,177.49	75.07
72514	SUBSCRIPTION & BOOKS	5,499.90	9,172.90	22,570.00	13,397.10	59.36
72515	RENTAL COPIER	231.93	904.87	2,900.00	1,995.13	68.80
72516	ELECTRICITY	0.00	1,359.14	9,000.00	7,640.86	84.90
72517	TELEPHONE	1,057.31	4,071.17	14,300.00	10,228.83	71.53
72518	WATER & SEWER	8a 0.00	1,015.86	3,500.00	2,484.14	70.98



Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Five Months Ending May 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72519 MORTGAGE	4,527.14	22,635.70	57,300.00	34,664.30	60.50
72520 BUILDING MAINT	138.20	3,060.75	7,000.00	3,939.25	56.28
72523 FUEL - VEHICLE	0.00	946.53	8,500.00	7,553.47	88.86
72524 MAINT. - VEHICLE	0.00	71.15	12,500.00	12,428.85	99.43
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
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TOTAL GENERAL EXPENSES	17,662.91	90,904.20	265,285.00	174,380.80	65.73
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79000 OFFICE EQUIPMENT	473.17	473.17	5,000.00	4,526.83	90.54
79001 COMPUTER EQUIPMENT	18.49	1,259.96	17,000.00	15,740.04	92.59
79002 BUILDING EXPENSE	0.00	0.00	8,000.00	8,000.00	100.00
79003 VEHICLE	0.00	0.00	28,000.00	28,000.00	100.00
79990 CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
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TOTAL CAPITAL INVESTMENT	491.66	1,733.13	68,000.00	66,266.87	97.45
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TOTAL EXPENSES	\$ (103,034.03)	\$ (647,172.75)	\$ (1,743,770.	(1,096,597.75)	62.89
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Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Five Months Ending May 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101 CHIEF APPRAISER	\$ 4,555.46	\$ 22,777.30	\$ 54,663.80	31,886.50	58.33
90-70120 DEPUTY TAX COLLECTOR	7,084.36	35,421.80	85,012.20	49,590.40	58.33
90-70121 COLLECTION SPECIALIST I	4,091.02	20,455.10	49,092.12	28,637.02	58.33
90-70122 PUBLIC ASSISTANT II	0.00	0.00	36,750.00	36,750.00	100.00
90-70126 PUBLIC ASSISTANT I	3,062.50	15,312.50	36,750.00	21,437.50	58.33
90-70135 PAYROLL CONTINGENCY	0.00	520.00	2,800.00	2,280.00	81.43
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>18,793.34</b>	<b>94,486.70</b>	<b>267,068.12</b>	<b>172,581.42</b>	<b>64.62</b>
90-71000 PAYROLL TAX	1,077.80	5,389.00	22,000.00	16,611.00	75.50
90-71002 RETIREMENT/EMPLOYER	2,108.62	10,543.10	30,000.00	19,456.90	64.86
90-71004 HEALTH BENEFITS	1,597.62	8,838.31	41,900.00	33,061.69	78.91
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	0.00	101.48	3,375.00	3,273.52	96.99
<b>DEDUCTIONS / BENEFITS</b>	<b>4,784.04</b>	<b>24,871.89</b>	<b>98,225.01</b>	<b>73,353.12</b>	<b>74.68</b>
90-72002 AUDIT	0.00	0.00	1,925.00	1,925.00	100.00
90-72004 DATA PROCESSING SERVICES	64.82	10,927.78	23,000.00	12,072.22	52.49
90-72005 COUNTY EMPLOYEE CONTRACT	1,835.09	9,175.45	21,000.00	11,824.55	56.31
90-72007 JANITORIAL SERVICE	160.31	601.17	2,500.00	1,898.83	75.95
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011 SECURITY	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL SERVICES</b>	<b>2,060.22</b>	<b>20,704.40</b>	<b>52,925.00</b>	<b>32,220.60</b>	<b>60.88</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	0.00	45.00	850.00	805.00	94.71
90-72502 COMPUTER SUPPLIES	0.00	401.67	2,300.00	1,898.33	82.54
90-72504 EDUCATION & FEES	0.00	1,585.00	6,100.00	4,515.00	74.02
90-72505 INSURANCE - LIABILITY	0.00	225.63	1,000.00	774.37	77.44
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,600.00	1,600.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	3,140.00	14,000.00	10,860.00	77.57
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	366.00	1,500.00	1,134.00	75.60
90-72510 MILEAGE & TRAVEL	216.15	1,461.11	3,100.00	1,638.89	52.87
90-72511 OFFICE SUPPLIES	(564.50)	94.96	3,500.00	3,405.04	97.29
90-72512 POSTAGE	(1,336.28)	335.42	18,000.00	17,664.58	98.14
90-72513 POSTAGE METER/BOX RENTAL	0.00	415.28	1,800.00	1,384.72	76.93
90-72515 RENTAL - COPIER	0.00	16.26	1,800.00	1,783.74	99.10
90-72516 ELECTRICITY	0.00	405.99	3,000.00	2,594.01	86.47
90-72517 TELEPHONE	298.57	1,136.93	4,000.00	2,863.07	71.58
90-72518 WATER & SEWER	0.00	303.46	1,200.00	896.54	74.71
90-72519 MORTGAGE	1,352.26	6,761.30	17,200.00	10,438.70	60.69
90-72520 BUILDING MAINT.	116.28	1,228.05	2,800.00	1,571.95	56.14
<b>TOTAL GENERAL EXPENSES</b>	<b>82.48</b>	<b>17,922.06</b>	<b>86,550.00</b>	<b>68,627.94</b>	<b>79.29</b>

Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Five Months Ending May 31, 2023

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000	OFFICE EQUIPMENT	22.99	424.38	2,000.00	1,575.62	78.78
90-79001	COMPUTER EQUIPMENT	0.00	0.00	8,200.00	8,200.00	100.00
90-79002	BUILDING EXPENSE	0.00	0.00	5,200.00	5,200.00	100.00
90-79990	CONTINGENCY	0.00	154.57	3,000.00	2,845.43	94.85
		<u>22.99</u>	<u>578.95</u>	<u>18,400.00</u>	<u>17,821.05</u>	<u>96.85</u>
	<b>TOTAL CAPITAL INVESTMENTS</b>					
		<u>22.99</u>	<u>578.95</u>	<u>18,400.00</u>	<u>17,821.05</u>	<u>96.85</u>
		<u>22.99</u>	<u>578.95</u>	<u>18,400.00</u>	<u>17,821.05</u>	<u>96.85</u>
	<b>TOTAL EXPENSES</b>	<b>\$ (25,743.07)</b>	<b>\$ (158,564.00)</b>	<b>\$ (523,168.13)</b>	<b>(364,604.13)</b>	<b>69.69</b>
		<u><u>(25,743.07)</u></u>	<u><u>(158,564.00)</u></u>	<u><u>(523,168.13)</u></u>	<u><u>(364,604.13)</u></u>	<u><u>69.69</u></u>

Caldwell County Appraisal District  
**INCOME STATEMENT- APPRAISAL**  
 For the Five Months Ending May 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 76,370.64	\$ 152,741.29	76,370.65	50.00
CITY OF LULING	0.00	17,618.54	35,237.09	17,618.55	50.00
CITY OF MARTINDALE	0.00	4,009.80	8,019.61	4,009.81	50.00
CITY OF MUSTANG RIDGE	0.00	1,273.36	2,546.70	1,273.34	50.00
CITY OF NIEDERWALD	0.00	581.88	1,163.75	581.87	50.00
CITY OF UHLAND	0.00	649.08	649.08	0.00	0.00
CALDWELL COUNTY	0.00	259,994.76	519,989.52	259,994.76	50.00
LOCKHART ISD	0.00	336,376.72	672,753.45	336,376.73	50.00
LULING ISD	0.00	75,185.22	150,370.45	75,185.23	50.00
PRAIRIE LEA ISD	0.00	20,354.22	40,708.42	20,354.20	50.00
PLUM CREEK CONS DIST	0.00	4,369.80	8,739.61	4,369.81	50.00
PLUM CREEK UNDERGROU	0.00	4,287.32	8,574.64	4,287.32	50.00
GONZALES ISD	0.00	5,518.48	11,036.94	5,518.46	50.00
WAELDER ISD	0.00	4,519.16	9,038.31	4,519.15	50.00
SAN MARCOS ISD	0.00	29,778.26	59,556.54	29,778.28	50.00
HAYS ISD	0.00	11,561.38	23,122.75	11,561.37	50.00
GONZALES COUNTY UWD	0.00	99.50	199.00	99.50	50.00
CALDWELL-HAYS ESD1	0.00	8,875.80	17,751.61	8,875.81	50.00
CITY OF SAN MARCOS	0.00	2,185.04	4,370.09	2,185.05	50.00
CALDWELL ESD #2	0.00	2,886.84	5,773.67	2,886.83	50.00
CALDWELL ESD #3	0.00	2,251.40	4,502.78	2,251.38	50.00
CALDWELL ESD #4	0.00	2,469.22	4,938.43	2,469.21	50.00
AUSTIN COMMUNITY COLL	0.00	849.34	1,698.66	849.32	50.00
CALDWELL CO MUD #2	0.00	144.04	288.09	144.05	50.00
<b>Total Revenues</b>	<b>0.00</b>	<b>872,209.80</b>	<b>1,743,770.48</b>	<b>871,560.68</b>	<b>49.98</b>
<b>TOTAL BUDGET REV</b>	<b>\$ 0.00</b>	<b>\$ 872,209.80</b>	<b>\$ 1,743,770.48</b>	<b>871,560.68</b>	<b>49.98</b>
<b>COPIES MISC REVENUE</b>	<b>\$ (121.10)</b>	<b>\$ (1,134.30)</b>	<b>\$ 0.00</b>	<b>1,134.30</b>	<b>0.00</b>
<b>INTEREST INCOME REVENU</b>	<b>(761.26)</b>	<b>(3,503.68)</b>	<b>0.00</b>	<b>3,503.68</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUE</b>	<b>(882.36)</b>	<b>(4,637.98)</b>	<b>0.00</b>	<b>4,637.98</b>	<b>0.00</b>

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Five Months Ending May 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 23,911.66	\$ 47,823.30	23,911.64	50.00
CITY OF LULING	0.00	5,629.20	11,258.39	5,629.19	50.00
CITY OF MARTINDALE	0.00	1,255.46	2,510.94	1,255.48	50.00
CITY OF MUSTANG RIDGE	0.00	398.68	797.37	398.69	50.00
CITY OF NIEDERWALD	0.00	182.18	364.37	182.19	50.00
CITY OF UHLAND	0.00	203.23	203.23	0.00	0.00
CALDWELL COUNTY	0.00	81,404.36	162,808.73	81,404.37	50.00
LOCKHART ISD	0.00	105,319.56	210,639.12	105,319.56	50.00
LULING ISD	0.00	27,124.96	54,249.90	27,124.94	50.00
PRAIRIE LEA ISD	0.00	8,308.68	16,617.37	8,308.69	50.00
PLUM CREEK CONS DIST	0.00	2,039.36	2,736.37	697.01	25.47
PLUM CREEK UNDERGROUND	0.00	671.18	2,684.72	2,013.54	75.00
GONZALES COUNTY UWD	0.00	31.16	62.31	31.15	49.99
CALDWELL-HAYS ESD1	0.00	2,779.02	5,558.03	2,779.01	50.00
CALDWELL ESD #2	0.00	903.86	1,807.74	903.88	50.00
CALDWELL ESD #3	0.00	704.92	1,409.82	704.90	50.00
CALDWELL ESD #4	0.00	773.12	1,546.22	773.10	50.00
CALDWELL CO MUD #2	0.00	44.80	90.20	45.40	50.33
<b>Total Revenues</b>	<u>0.00</u>	<u>261,685.39</u>	<u>523,168.13</u>	<u>261,482.74</u>	49.98
TAX CERTIFICATES	(80.00)	(640.00)	0.00	640.00	0.00
<b>TOTAL TAX CERT. REVENUE</b>	<u>(80.00)</u>	<u>(640.00)</u>	<u>0.00</u>	<u>640.00</u>	0.00
<b>TOTAL BUDGET REVENUE</b>	<u><b>\$ 80.00</b></u>	<u><b>\$ 262,325.39</b></u>	<u><b>\$ 523,168.13</b></u>	<u><b>260,842.74</b></u>	<b>49.86</b>
RETURN CHECK FEE	\$ (150.00)	\$ (925.00)	\$ 0.00	925.00	0.00
BUS PP RENDITION PENALTY	50.45	(2,246.05)	0.00	2,246.05	0.00
OFFICE RENTAL INCOME	(100.00)	(500.00)	0.00	500.00	0.00
<b>TOTAL OTHER REVENUE</b>	<u><b>(199.55)</b></u>	<u><b>(3,671.05)</b></u>	<u><b>0.00</b></u>	<u><b>3,671.05</b></u>	<b>0.00</b>
DELINQUENT ATTORNEY FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ATTORNEY FEES- P	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DELINQUENT ATTORNEY</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<b>0.00</b>

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From May 1, 2023 to May 31, 2023**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
5/4/23	010403V	72516	MAR 2023 ELECTRICITY (A)		477.32
		90-72516	MAR 2023 ELECTRICITY (C)		142.58
		72518	MAR 2023 WATER & SEWER (A)		328.21
		90-72518	MAR 2023 WATER & SEWER (C)		98.04
		10000	City of Lockhart	1,046.15	
5/4/23	010404V	72000	2023 QTR 2 VALUATION FEE		10,312.50
		10000	CAPITOL APPRAISAL GROUP	10,312.50	
5/4/23	010405	72000	2023 QTR 2 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
5/4/23	010406	72516	MAR 2023 ELECTRICITY (A)	477.32	
		90-72516	MAR 2023 ELECTRICITY (C)	142.58	
		72518	MAR 2023 WATER & SEWER (A)	328.21	
		90-72518	MAR 2023 WATER & SEWER (C)	98.04	
		10000	City of Lockhart		1,046.15
5/4/23	010407	72510	MAR 2023 MILEAGE REIMBURSEMENT	91.70	
		10000	MARY VENEGAS		91.70
5/12/23	010413	90-72005	MAY 2023 LULING EMPLOYEE SALARY	1,835.09	
		10000	CALDWELL COUNTY TREASURER		1,835.09
5/12/23	010414	72507	PROPERTY TAX PROTEST	442.00	
		10000	PUBLICATION LULING NEWSBOY		442.00
5/18/23	010415	72510	APRIL 2023 MILEAGE REIMBURSEMENT	75.98	
		10000	MARY VENEGAS		75.98
5/18/23	010416	90-72510	MAY 2023 MILEAGE REIMBURSEMENT	216.15	
		10000	ROCIO CUEVAS		216.15
5/18/23	010419	72008	APR 2023 LEGAL SERVICES	500.00	
		10000	LOW SWINNEY EVANS & JAMES PLLC		500.00
5/18/23	010420	72514	REAL ESTATE REPORT	5,000.00	
		10000	Carahsoft Technology Corp		5,000.00
5/25/23	010421	72007	MAY 2023 JANITORIAL	536.69	

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From May 1, 2023 to May 31, 2023**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		90-72007	JANITORIAL SERVICES (A) MAY 2023	160.31	
		10000	JANITORIAL SERVICES (C) JANI-KING OF AUSTIN		697.00
5/25/23	010422	72508	IMAGING UNITS FOR KM (A)	759.80	
		10000	Lone Star Office Solutions		759.80
5/25/23	010423	72501	2023 ANNUAL RENEWAL - JC - REG #76554	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
5/25/23	010424	72507	2023 MIN/IND NOTICES - PRINTING	557.83	
		72511	2023 MIN/IND NOTICES - ENVELOPES	115.74	
		72507	2023 MIN/IND NOTICES - POSTAGE	2,168.31	
		10000	Variverge		2,841.88
5/25/23	010425	72505	2023 CHIEF APPR BOND	200.00	
		10000	Victor Insurance Managers Inc		200.00
5/31/23	010442	60375	MAY 2023 DEL ATTY FEES	35,578.00	
		60390	MAY 2023 DEL ATTY ABST FEES	225.00	
		10000	LINEBARGER GOGGAN BLAIR SAMPSON, LLP		35,803.00
5/31/23	010446	60376	MAY 2023 DEL ATTY FEES	6,182.25	
		60391	MAY 2023 DEL ATTY ABST FEE		
		10000	Perdue, Brandon, Fielder, Collins, Mott		6,182.25
	<b>Total</b>			<u><u>77,407.15</u></u>	<u><u>77,407.15</u></u>

**Caldwell County Appraisal District**  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Six Months Ending June 30, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,833.20	\$ 40,999.20	\$ 82,000.00	41,000.80	50.00
70102	DEPUTY CHIEF APPRAISER	7,084.36	42,506.16	85,012.20	42,506.04	50.00
70103	SYSTEM MGR/MAPPER	6,867.70	41,206.20	82,412.40	41,206.20	50.00
70105	FIELD APPRAISER II	3,937.50	23,625.00	47,250.00	23,625.00	50.00
70106	SENIOR APPRAISER I	5,278.00	31,668.00	63,336.00	31,668.00	50.00
70107	SENIOR APPRAISER II	4,900.00	29,400.00	58,800.00	29,400.00	50.00
70108	FIELD APPRAISER I	3,937.50	23,284.20	47,250.00	23,965.80	50.72
70109	FIELD APPRAISER III	4,126.86	24,761.16	49,522.20	24,761.04	50.00
70111	ADMINISTRATIVE ASST.	5,687.50	34,125.00	68,250.00	34,125.00	50.00
70112	DATA ENTRY TECHNICIAN	3,675.00	22,050.00	44,100.00	22,050.00	50.00
70113	APPRAISAL SUPPORT TECH	4,273.14	25,638.84	51,277.70	25,638.86	50.00
70114	APPRAISAL SUPPORT CLERK	2,975.00	17,850.00	35,700.00	17,850.00	50.00
70120	FIELD APPRAISER IV	3,718.76	22,312.56	44,625.00	22,312.44	50.00
70130	PART TIME	0.00	0.00	0.00	0.00	0.00
70135	PAYROLL CONTINGENCY	0.00	0.00	7,000.00	7,000.00	100.00
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	6,750.00	6,750.00	100.00
	<b>TOTAL WAGES AND SALARIES</b>	<b>63,294.52</b>	<b>379,426.32</b>	<b>773,285.50</b>	<b>393,859.18</b>	<b>50.93</b>
71000	PAYROLL TAX	5,125.28	30,851.84	68,000.00	37,148.16	54.63
71002	RETIREMENT / EMPLOYER	7,101.65	42,571.67	89,000.00	46,428.33	52.17
71004	HEALTH BENEFITS	8,811.66	60,969.51	139,000.00	78,030.49	56.14
71005	WORKERS COMP	0.00	0.00	2,800.00	2,800.00	100.00
71006	UNEMPLOYMENT	0.00	(1,611.85)	4,000.00	5,611.85	140.30
	<b>DEDUCTIONS / BENEFITS</b>	<b>21,038.59</b>	<b>132,781.17</b>	<b>302,800.00</b>	<b>170,018.83</b>	<b>56.15</b>
72000	APPR ENGINEERS	6,000.00	38,625.00	66,000.00	27,375.00	41.48
72001	APPR REVIEW BOARD	10.72	2,055.72	37,500.00	35,444.28	94.52
72002	AUDIT	6,400.00	6,400.00	6,400.00	0.00	0.00
72003	BOARD OF DIRECTORS	72.00	973.13	2,000.00	1,026.87	51.34
72004	DATA PROCESSING SERVICES	13,839.18	55,261.01	99,800.00	44,538.99	44.63
72007	JANITORIAL SERVICES	536.69	2,549.27	6,200.00	3,650.73	58.88
72008	LEGAL SERVICES	1,055.25	4,563.25	27,000.00	22,436.75	83.10
72009	TITLE RESEARCH	0.00	2,047.50	5,000.00	2,952.50	59.05
72010	AERIAL IMAGERY	0.00	42,100.00	84,500.00	42,400.00	50.18
	<b>TOTAL SERVICES</b>	<b>27,913.84</b>	<b>154,574.88</b>	<b>334,400.00</b>	<b>179,825.12</b>	<b>53.78</b>
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP/DUES	100.00	2,110.00	3,700.00	1,590.00	42.97
72502	COMPUTER SUPPLIES	510.00	1,169.08	7,600.00	6,430.92	84.62
72504	EDUCATION / FEES	770.00	2,958.45	15,700.00	12,741.55	81.16
72505	INSURANCE LIABILITY	0.00	955.35	1,900.00	944.65	49.72
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	5,800.00	5,800.00	100.00
72507	LEGAL NOTICES / PRINTING	1,312.42	16,377.62	23,600.00	7,222.38	30.60
72508	MAINT - HARDWARE & EQUIP	0.00	4,446.33	8,800.00	4,353.67	49.47
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	99.56	1,804.72	5,500.00	3,695.28	67.19
72511	OFFICE SUPPLIES	342.55	3,789.91	8,500.00	4,710.09	55.41
72512	POSTAGE	13,364.58	29,166.27	37,200.00	8,033.73	21.60
72513	POSTAGE METER/BOX RENTAL	1,094.51	2,482.02	5,565.00	3,082.98	55.40
72514	SUBSCRIPTION & BOOKS	735.95	9,908.85	22,570.00	12,661.15	56.10
72515	RENTAL COPIER	265.13	1,170.00	2,900.00	1,730.00	59.66
72516	ELECTRICITY	1,036.61	2,395.75	9,000.00	6,604.25	73.38
72517	TELEPHONE	933.54	5,004.71	14,300.00	9,295.29	65.00
72518	WATER & SEWER	672.04	1,687.90	3,500.00	1,812.10	51.77



Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Six Months Ending June 30, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72519 MORTGAGE	4,527.14	27,162.84	57,300.00	30,137.16	52.60
72520 BUILDING MAINT	523.60	3,584.35	7,000.00	3,415.65	48.80
72523 FUEL - VEHICLE	0.00	946.53	8,500.00	7,553.47	88.86
72524 MAINT. - VEHICLE	791.89	863.04	12,500.00	11,636.96	93.10
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL GENERAL EXPENSES	27,079.52	117,983.72	265,285.00	147,301.28	55.53
	<hr/>	<hr/>	<hr/>	<hr/>	
79000 OFFICE EQUIPMENT	119.99	593.16	5,000.00	4,406.84	88.14
79001 COMPUTER EQUIPMENT	1,240.50	2,500.46	17,000.00	14,499.54	85.29
79002 BUILDING EXPENSE	0.00	0.00	8,000.00	8,000.00	100.00
79003 VEHICLE	0.00	0.00	28,000.00	28,000.00	100.00
79990 CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
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TOTAL CAPITAL INVESTMENT	1,360.49	3,093.62	68,000.00	64,906.38	95.45
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL EXPENSES	\$ (140,686.96)	\$ (787,859.71)	\$ (1,743,770.	(955,910.79)	54.82
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Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Six Months Ending June 30, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101 CHIEF APPRAISER	\$ 4,555.46	\$ 27,332.76	\$ 54,663.80	27,331.04	50.00
90-70120 DEPUTY TAX COLLECTOR	7,084.36	42,506.16	85,012.20	42,506.04	50.00
90-70121 COLLECTION SPECIALIST I	4,091.02	24,546.12	49,092.12	24,546.00	50.00
90-70122 PUBLIC ASSISTANT II	1,592.97	1,592.97	36,750.00	35,157.03	95.67
90-70126 PUBLIC ASSISTANT I	3,062.50	18,375.00	36,750.00	18,375.00	50.00
90-70135 PAYROLL CONTINGENCY	0.00	520.00	2,800.00	2,280.00	81.43
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>20,386.31</b>	<b>114,873.01</b>	<b>267,068.12</b>	<b>152,195.11</b>	<b>56.99</b>
90-71000 PAYROLL TAX	1,199.66	6,588.66	22,000.00	15,411.34	70.05
90-71002 RETIREMENT/EMPLOYER	2,287.36	12,830.46	30,000.00	17,169.54	57.23
90-71004 HEALTH BENEFITS	1,632.22	10,470.53	41,900.00	31,429.47	75.01
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	0.00	101.48	3,375.00	3,273.52	96.99
<b>DEDUCTIONS / BENEFITS</b>	<b>5,119.24</b>	<b>29,991.13</b>	<b>98,225.01</b>	<b>68,233.88</b>	<b>69.47</b>
90-72002 AUDIT	1,925.00	1,925.00	1,925.00	0.00	0.00
90-72004 DATA PROCESSING SERVICES	6,329.98	17,257.76	23,000.00	5,742.24	24.97
90-72005 COUNTY EMPLOYEE CONTRACT	1,835.09	11,010.54	21,000.00	9,989.46	47.57
90-72007 JANITORIAL SERVICE	160.31	761.48	2,500.00	1,738.52	69.54
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011 SECURITY	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL SERVICES</b>	<b>10,250.38</b>	<b>30,954.78</b>	<b>52,925.00</b>	<b>21,970.22</b>	<b>41.51</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	100.00	145.00	850.00	705.00	82.94
90-72502 COMPUTER SUPPLIES	0.00	401.67	2,300.00	1,898.33	82.54
90-72504 EDUCATION & FEES	0.00	1,585.00	6,100.00	4,515.00	74.02
90-72505 INSURANCE - LIABILITY	0.00	225.63	1,000.00	774.37	77.44
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,600.00	1,600.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	3,140.00	14,000.00	10,860.00	77.57
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	366.00	1,500.00	1,134.00	75.60
90-72510 MILEAGE & TRAVEL	0.00	1,461.11	3,100.00	1,638.89	52.87
90-72511 OFFICE SUPPLIES	46.84	141.80	3,500.00	3,358.20	95.95
90-72512 POSTAGE	1,395.18	1,730.60	18,000.00	16,269.40	90.39
90-72513 POSTAGE METER/BOX RENTAL	315.28	730.56	1,800.00	1,069.44	59.41
90-72515 RENTAL - COPIER	0.00	16.26	1,800.00	1,783.74	99.10
90-72516 ELECTRICITY	309.64	715.63	3,000.00	2,284.37	76.15
90-72517 TELEPHONE	297.62	1,434.55	4,000.00	2,565.45	64.14
90-72518 WATER & SEWER	200.74	504.20	1,200.00	695.80	57.98
90-72519 MORTGAGE	1,352.26	8,113.56	17,200.00	9,086.44	52.83
90-72520 BUILDING MAINT.	231.41	1,459.46	2,800.00	1,340.54	47.88
<b>TOTAL GENERAL EXPENSES</b>	<b>4,248.97</b>	<b>22,171.03</b>	<b>86,550.00</b>	<b>64,378.97</b>	<b>74.38</b>

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For Management Purposes Only

Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Six Months Ending June 30, 2023

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000	OFFICE EQUIPMENT	0.00	424.38	2,000.00	1,575.62	78.78
90-79001	COMPUTER EQUIPMENT	1,675.00	1,675.00	8,200.00	6,525.00	79.57
90-79002	BUILDING EXPENSE	0.00	0.00	5,200.00	5,200.00	100.00
90-79990	CONTINGENCY	0.00	154.57	3,000.00	2,845.43	94.85
		<hr/>	<hr/>	<hr/>	<hr/>	
	TOTAL CAPITAL INVESTMENTS	1,675.00	2,253.95	18,400.00	16,146.05	87.75
		<hr/>	<hr/>	<hr/>	<hr/>	
	TOTAL EXPENSES	\$ (41,679.90)	\$ (200,243.90)	\$ (523,168.13)	(322,924.23)	61.72
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**Caldwell County Appraisal District**  
**INCOME STATEMENT- APPRAISAL**  
 For the Six Months Ending June 30, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 38,185.32	\$ 114,555.96	\$ 152,741.29	38,185.33	25.00
CITY OF LULING	8,809.27	26,427.81	35,237.09	8,809.28	25.00
CITY OF MARTINDALE	2,004.90	6,014.70	8,019.61	2,004.91	25.00
CITY OF MUSTANG RIDGE	636.68	1,910.04	2,546.70	636.66	25.00
CITY OF NIEDERWALD	290.94	872.82	1,163.75	290.93	25.00
CITY OF UHLAND	0.00	649.08	649.08	0.00	0.00
CALDWELL COUNTY	129,997.38	389,992.14	519,989.52	129,997.38	25.00
LOCKHART ISD	168,188.36	504,565.08	672,753.45	168,188.37	25.00
LULING ISD	37,592.61	112,777.83	150,370.45	37,592.62	25.00
PRAIRIE LEA ISD	10,177.11	30,531.33	40,708.42	10,177.09	25.00
PLUM CREEK CONS DIST	2,184.90	6,554.70	8,739.61	2,184.91	25.00
PLUM CREEK UNDERGROU	2,143.66	6,430.98	8,574.64	2,143.66	25.00
GONZALES ISD	2,759.24	8,277.72	11,036.94	2,759.22	25.00
WAELDER ISD	2,259.58	6,778.74	9,038.31	2,259.57	25.00
SAN MARCOS ISD	14,889.13	44,667.39	59,556.54	14,889.15	25.00
HAYS ISD	5,780.69	17,342.07	23,122.75	5,780.68	25.00
GONZALES COUNTY UWD	49.75	149.25	199.00	49.75	25.00
CALDWELL-HAYS ESD1	4,437.90	13,313.70	17,751.61	4,437.91	25.00
CITY OF SAN MARCOS	1,092.52	3,277.56	4,370.09	1,092.53	25.00
CALDWELL ESD #2	1,443.42	4,330.26	5,773.67	1,443.41	25.00
CALDWELL ESD #3	1,125.70	3,377.10	4,502.78	1,125.68	25.00
CALDWELL ESD #4	1,234.61	3,703.83	4,938.43	1,234.60	25.00
AUSTIN COMMUNITY COLL	424.67	1,274.01	1,698.66	424.65	25.00
CALDWELL CO MUD #2	72.02	216.06	288.09	72.03	25.00
<b>Total Revenues</b>	<u>435,780.36</u>	<u>1,307,990.16</u>	<u>1,743,770.48</u>	<u>435,780.32</u>	<u>24.99</u>
<b>TOTAL BUDGET REV</b>	<b>\$ <u>435,780.36</u></b>	<b>\$ <u>1,307,990.16</u></b>	<b>\$ <u>1,743,770.48</u></b>	<b><u>435,780.32</u></b>	<b><u>24.99</u></b>
COPIES MISC REVENUE	\$ (158.20)	\$ (1,292.50)	\$ 0.00	1,292.50	0.00
INTEREST INCOME REVENU	(801.72)	(4,305.40)	0.00	4,305.40	0.00
<b>TOTAL OTHER REVENUE</b>	<b><u>(959.92)</u></b>	<b><u>(5,597.90)</u></b>	<b><u>0.00</u></b>	<b><u>5,597.90</u></b>	<b><u>0.00</u></b>

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Six Months Ending June 30, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 11,955.83	\$ 35,867.49	\$ 47,823.30	11,955.81	25.00
CITY OF LULING	2,814.60	8,443.80	11,258.39	2,814.59	25.00
CITY OF MARTINDALE	627.73	1,883.19	2,510.94	627.75	25.00
CITY OF MUSTANG RIDGE	199.34	598.02	797.37	199.35	25.00
CITY OF NIEDERWALD	91.09	273.27	364.37	91.10	25.00
CITY OF UHLAND	0.00	203.23	203.23	0.00	0.00
CALDWELL COUNTY	40,702.18	122,106.54	162,808.73	40,702.19	25.00
LOCKHART ISD	52,659.78	157,979.34	210,639.12	52,659.78	25.00
LULING ISD	13,562.48	40,687.44	54,249.90	13,562.46	25.00
PRAIRIE LEA ISD	4,154.34	12,463.02	16,617.37	4,154.35	25.00
PLUM CREEK CONS DIST	684.09	2,723.45	2,736.37	12.92	0.47
PLUM CREEK UNDERGROUND	671.18	1,342.36	2,684.72	1,342.36	50.00
GONZALES COUNTY UWD	15.58	46.74	62.31	15.57	24.99
CALDWELL-HAYS ESD1	1,389.51	4,168.53	5,558.03	1,389.50	25.00
CALDWELL ESD #2	451.93	1,355.79	1,807.74	451.95	25.00
CALDWELL ESD #3	352.46	1,057.38	1,409.82	352.44	25.00
CALDWELL ESD #4	386.56	1,159.68	1,546.22	386.54	25.00
CALDWELL CO MUD #2	22.85	67.65	90.20	22.55	25.00
<b>Total Revenues</b>	<u>130,741.53</u>	<u>392,426.92</u>	<u>523,168.13</u>	<u>130,741.21</u>	24.99
TAX CERTIFICATES	(120.00)	(760.00)	0.00	760.00	0.00
<b>TOTAL TAX CERT. REVENUE</b>	<u>(120.00)</u>	<u>(760.00)</u>	<u>0.00</u>	<u>760.00</u>	0.00
<b>TOTAL BUDGET REVENUE</b>	<u><b>\$ 130,861.53</b></u>	<u><b>\$ 393,186.92</b></u>	<u><b>\$ 523,168.13</b></u>	<u><b>129,981.21</b></u>	<b>24.85</b>
RETURN CHECK FEE	\$ 0.00	\$ (925.00)	\$ 0.00	925.00	0.00
BUS PP RENDITION PENALTY	(19.48)	(2,265.53)	0.00	2,265.53	0.00
OFFICE RENTAL INCOME	(100.00)	(600.00)	0.00	600.00	0.00
<b>TOTAL OTHER REVENUE</b>	<u><b>(119.48)</b></u>	<u><b>(3,790.53)</b></u>	<u><b>0.00</b></u>	<u><b>3,790.53</b></u>	<b>0.00</b>
DELINQUENT ATTORNEY FEES- L	(32,800.71)	(32,800.71)	0.00	32,800.71	0.00
DELINQUENT ATTORNEY FEES- P	(13,550.98)	(13,550.98)	0.00	13,550.98	0.00
DELINQUENT ABSTRACT FEES- L	(450.00)	(450.00)	0.00	450.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DELINQUENT ATTORNEY</b>	<u><b>(46,801.69)</b></u>	<u><b>(46,801.69)</b></u>	<u><b>0.00</b></u>	<u><b>46,801.69</b></u>	<b>0.00</b>

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Jun 1, 2023 to Jun 30, 2023**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
6/2/23	010426	72516	APR 2023 ELECTRICITY (A)	485.79	
		90-72516	APR 2023 ELECTRICITY (C)	145.11	
		72518	APR 2023 WATER & SEWER (A)	304.79	
		90-72518	APR 2023 WATER & SEWER (C)	91.04	
		10000	City of Lockhart		1,026.73
6/2/23	010427	72514	2023 MARSHALL VALUATION SERVICE - RESIDENTIAL	385.95	
		10000	MARSHALL & SWIFT		385.95
6/2/23	010428	72003	EMBROIDERY & NAME PLATE (A)	60.00	
		72003	EMBROIDERY (C)	12.00	
		10000	LOGOS		72.00
6/2/23	010429	72504	PUBLIC FUNDS INVESTMENT ACT TRAINING BOD	385.00	
		10000	Texas Assoc. Assessing Officers		385.00
6/2/23	010430	72507	PROTEST & APPEALS PROCEDURES	774.00	
		10000	LOCKHART POST-REGISTER		774.00
6/2/23	010431	72520	MAY 2023 INV #45 LAWN CARE (A)	261.80	
		90-72520	MAY 2023 INV #45 LAWN CARE (C)	78.20	
		10000	Peppers Lawncare		340.00
6/2/23	010432	72524	2023 VEH REG'S 07201 & 19601	15.00	
		10000	Caldwell County Tax Assessor-Col		15.00
6/2/23	010433	72507	EFILE NAVL PRINTING	538.42	
		72511	EFILE NAVL ENVELOPES	46.62	
		72512	EFILE NAVL POSTAGE	606.73	
		10000	Variverge		1,191.77
6/9/23	010434	72510	MAY 2023 MILEAGE REIMBURSEMENT	99.56	
		10000	MARY VENEGAS		99.56
6/9/23	010435	72502	INK CARTRIDGES FOR PLOTTER	510.00	
		72511	PAPER FOR PLOTTER	219.00	
		10000	CAD Supplies Specialty, Inc		729.00
6/9/23	010436	72504	QTRLY TRAINING REIMBURSEMENT	80 100.00	

**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		10000	Vicki Schneider		100.00
6/15/23	010437	90-72005	JUN 2023 LULING EMPLOYEE SALARY	1,835.09	
		10000	CALDWELL COUNTY TREASURER		1,835.09
6/15/23	010438	72004	PACS MAINT/SUPPORT 2023 3RD QTR/APPR	11,719.18	
		90-72004	PACS MAINT/SUPPORT 2023 3RD QTR/COLL	5,164.48	
		72004	2023 CLOUD HOSTING FEE		
		72004	2023 MOBILE SERVICE MAINT		
		72004	2023 MOBILE DEVICE MAINT		
		72004	2023 MALWAREBYTES LICENSE		
		10000	HARRIS GOVERN		16,883.66
6/15/23	010439	72002	INV EI01527089 FINANCIAL STMT AUDIT (A)	6,400.00	
		90-72002	INV EI01527089 FINANCIAL STMT AUDIT (C)	1,925.00	
		90-79001	INV EI01527089 FINANCIAL STMT AUDIT (C)	1,675.00	
		10000	Eide Bailly LLP		10,000.00
6/15/23	010440	72524	VEH MAINTENANCE - 07201, 19601	776.89	
		10000	Ford Lockhart Motor Company		776.89
6/22/23	010441	72000	2023 QTR 3 PAYMENT - APPR SERVICES	6,000.00	
		10000	Eagle Property Tax Appr & Cons Inc		6,000.00
6/22/23	010443	72008	MAY 2023 LEGAL SERVICES	1,055.25	
		10000	LOW SWINNEY EVANS & JAMES PLLC		1,055.25
6/22/23	010444	90-72501	TDLR REGISTRATION CARMELA TILL	100.00	
		10000	Texas Dept. of Licensing and Regulation		100.00
6/22/23	010445	72004	INV #11706 SERVICES FEES	2,000.00	
		10000	JUST APPRAISED INC		2,000.00

**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

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

<b>Date</b>	<b>Check #</b>	<b>Account ID</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
6/22/23	010447	72501	2023 CO-OP ANNUAL MEMBERSHIP PARTICIPATION FEE	100.00	
		10000	Texas Comptroller of Public Accounts		100.00
6/29/23	010448	72007	INV #AST06230733 JUN 2023 JANITORIAL SERVICES (A)	536.69	
		90-72007	INV #AST06230733 JUN 2023 JANITORIAL SERVICES (C)	160.31	
		10000	JANI-KING OF AUSTIN		697.00
6/29/23	010449	72516	APR 2023 ELECTRICITY (A)	550.82	
		90-72516	APR 2023 ELECTRICITY (C)	164.53	
		72518	APR 2023 WATER & SEWER (A)	367.25	
		90-72518	APR 2023 WATER & SEWER (C)	109.70	
		10000	City of Lockhart		1,192.30
6/29/23	010450	90-72004	2023 TRUTH-IN-TAXATIO N	1,165.50	
		10000	HARRIS LOCAL GOVT SOLUTIONS INC		1,165.50
6/29/23	010451	72520	JUN 2023 INV #50 LAWN CARE (A)	261.80	
		90-72520	JUN 2023 INV #50 LAWN CARE (C)	78.20	
		10000	Peppers Lawncare		340.00
	<b>Total</b>			<b>47,264.70</b>	<b>47,264.70</b>



Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Seven Months Ending July 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,833.20	\$ 47,832.40	\$ 82,000.00	34,167.60	41.67
70102 DEPUTY CHIEF APPRAISER	7,084.36	49,590.52	85,012.20	35,421.68	41.67
70103 SYSTEM MGR/MAPPER	6,867.70	48,073.90	82,412.40	34,338.50	41.67
70105 FIELD APPRAISER II	3,937.50	27,562.50	47,250.00	19,687.50	41.67
70106 SENIOR APPRAISER I	5,278.00	36,946.00	63,336.00	26,390.00	41.67
70107 SENIOR APPRAISER II	4,900.00	34,300.00	58,800.00	24,500.00	41.67
70108 FIELD APPRAISER I	3,937.50	27,221.70	47,250.00	20,028.30	42.39
70109 FIELD APPRAISER III	4,126.86	28,888.02	49,522.20	20,634.18	41.67
70111 ADMINISTRATIVE ASST.	5,687.50	39,812.50	68,250.00	28,437.50	41.67
70112 DATA ENTRY TECHNICIAN	3,675.00	25,725.00	44,100.00	18,375.00	41.67
70113 APPRAISAL SUPPORT TECH	4,273.14	29,911.98	51,277.70	21,365.72	41.67
70114 APPRAISAL SUPPORT CLERK	2,975.00	20,825.00	35,700.00	14,875.00	41.67
70120 FIELD APPRAISER IV	3,718.76	26,031.32	44,625.00	18,593.68	41.67
70130 PART TIME	0.00	0.00	0.00	0.00	0.00
70135 PAYROLL CONTINGENCY	0.00	0.00	7,000.00	7,000.00	100.00
70136 ANNUAL LONGEVITY COMPEN	0.00	0.00	6,750.00	6,750.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>63,294.52</b>	<b>442,720.84</b>	<b>773,285.50</b>	<b>330,564.66</b>	<b>42.75</b>
71000 PAYROLL TAX	5,670.39	36,522.23	68,000.00	31,477.77	46.29
71002 RETIREMENT / EMPLOYER	7,101.65	49,673.32	89,000.00	39,326.68	44.19
71004 HEALTH BENEFITS	376.02	61,345.53	139,000.00	77,654.47	55.87
71005 WORKERS COMP	0.00	0.00	2,800.00	2,800.00	100.00
71006 UNEMPLOYMENT	341.18	(1,270.67)	4,000.00	5,270.67	131.77
<b>DEDUCTIONS / BENEFITS</b>	<b>13,489.24</b>	<b>146,270.41</b>	<b>302,800.00</b>	<b>156,529.59</b>	<b>51.69</b>
72000 APPR ENGINEERS	10,312.50	48,937.50	66,000.00	17,062.50	25.85
72001 APPR REVIEW BOARD	7,265.00	9,320.72	37,500.00	28,179.28	75.14
72002 AUDIT	0.00	6,400.00	6,400.00	0.00	0.00
72003 BOARD OF DIRECTORS	142.21	1,115.34	2,000.00	884.66	44.23
72004 DATA PROCESSING SERVICES	3,207.80	58,468.81	99,800.00	41,331.19	41.41
72007 JANITORIAL SERVICES	0.00	2,549.27	6,200.00	3,650.73	58.88
72008 LEGAL SERVICES	2,074.50	6,637.75	27,000.00	20,362.25	75.42
72009 TITLE RESEARCH	0.00	2,047.50	5,000.00	2,952.50	59.05
72010 AERIAL IMAGERY	0.00	42,100.00	84,500.00	42,400.00	50.18
<b>TOTAL SERVICES</b>	<b>23,002.01</b>	<b>177,576.89</b>	<b>334,400.00</b>	<b>156,823.11</b>	<b>46.90</b>
72500 BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501 MEMBERSHIP/DUES	0.00	2,110.00	3,700.00	1,590.00	42.97
72502 COMPUTER SUPPLIES	439.78	1,608.86	7,600.00	5,991.14	78.83
72504 EDUCATION / FEES	542.87	3,501.32	15,700.00	12,198.68	77.70
72505 INSURANCE LIABILITY	0.00	955.35	1,900.00	944.65	49.72
72506 INSURANCE BUILDING/ CONTE	0.00	0.00	5,800.00	5,800.00	100.00
72507 LEGAL NOTICES / PRINTING	678.98	17,056.60	23,600.00	6,543.40	27.73
72508 MAINT - HARDWARE & EQUIP	1,500.00	5,946.33	8,800.00	2,853.67	32.43
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	152.22	1,956.94	5,500.00	3,543.06	64.42
72511 OFFICE SUPPLIES	1,414.78	5,204.69	8,500.00	3,295.31	38.77
72512 POSTAGE	(8.10)	29,158.17	37,200.00	8,041.83	21.62
72513 POSTAGE METER/BOX RENTAL	0.00	2,482.02	5,565.00	3,082.98	55.40
72514 SUBSCRIPTION & BOOKS	1,617.00	11,525.85	22,570.00	11,044.15	48.93
72515 RENTAL COPIER	268.59	1,438.59	2,900.00	1,461.41	50.39
72516 ELECTRICITY	0.00	2,395.75	9,000.00	6,604.25	73.38
72517 TELEPHONE	833.83	5,838.54	14,300.00	8,461.46	59.17
72518 WATER & SEWER	0.00	1,687.90	3,500.00	1,812.10	51.77

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Seven Months Ending July 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72519 MORTGAGE	4,527.14	31,689.98	57,300.00	25,610.02	44.69
72520 BUILDING MAINT	267.19	3,851.54	7,000.00	3,148.46	44.98
72523 FUEL - VEHICLE	0.00	946.53	8,500.00	7,553.47	88.86
72524 MAINT. - VEHICLE	1,982.52	2,845.56	12,500.00	9,654.44	77.24
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
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TOTAL GENERAL EXPENSES	14,216.80	132,200.52	265,285.00	133,084.48	50.17
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79000 OFFICE EQUIPMENT	133.42	726.58	5,000.00	4,273.42	85.47
79001 COMPUTER EQUIPMENT	56.16	2,556.62	17,000.00	14,443.38	84.96
79002 BUILDING EXPENSE	0.00	0.00	8,000.00	8,000.00	100.00
79003 VEHICLE	28,000.00	28,000.00	28,000.00	0.00	0.00
79990 CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
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TOTAL CAPITAL INVESTMENT	28,189.58	31,283.20	68,000.00	36,716.80	54.00
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TOTAL EXPENSES	\$ (142,192.15)	\$ (930,051.86)	\$ (1,743,770.	(813,718.64)	46.66
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Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Seven Months Ending July 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101 CHIEF APPRAISER	\$ 4,555.46	\$ 31,888.22	\$ 54,663.80	22,775.58	41.66
90-70120 DEPUTY TAX COLLECTOR	7,084.36	49,590.52	85,012.20	35,421.68	41.67
90-70121 COLLECTION SPECIALIST I	4,091.02	28,637.14	49,092.12	20,454.98	41.67
90-70122 PUBLIC ASSISTANT II	2,916.66	4,509.63	36,750.00	32,240.37	87.73
90-70126 PUBLIC ASSISTANT I	3,062.50	21,437.50	36,750.00	15,312.50	41.67
90-70135 PAYROLL CONTINGENCY	0.00	520.00	2,800.00	2,280.00	81.43
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>21,710.00</b>	<b>136,583.01</b>	<b>267,068.12</b>	<b>130,485.11</b>	<b>48.86</b>
90-71000 PAYROLL TAX	1,300.94	7,889.60	22,000.00	14,110.40	64.14
90-71002 RETIREMENT/EMPLOYER	2,435.86	15,266.32	30,000.00	14,733.68	49.11
90-71004 HEALTH BENEFITS	92.31	10,562.84	41,900.00	31,337.16	74.79
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	104.35	205.83	3,375.00	3,169.17	93.90
<b>DEDUCTIONS / BENEFITS</b>	<b>3,933.46</b>	<b>33,924.59</b>	<b>98,225.01</b>	<b>64,300.42</b>	<b>65.46</b>
90-72002 AUDIT	0.00	1,925.00	1,925.00	0.00	0.00
90-72004 DATA PROCESSING SERVICES	607.20	17,864.96	23,000.00	5,135.04	22.33
90-72005 COUNTY EMPLOYEE CONTRACT	1,835.09	12,845.63	21,000.00	8,154.37	38.83
90-72007 JANITORIAL SERVICE	0.00	761.48	2,500.00	1,738.52	69.54
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011 SECURITY	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL SERVICES</b>	<b>2,442.29</b>	<b>33,397.07</b>	<b>52,925.00</b>	<b>19,527.93</b>	<b>36.90</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	135.00	280.00	850.00	570.00	67.06
90-72502 COMPUTER SUPPLIES	63.16	464.83	2,300.00	1,835.17	79.79
90-72504 EDUCATION & FEES	40.00	1,625.00	6,100.00	4,475.00	73.36
90-72505 INSURANCE - LIABILITY	0.00	225.63	1,000.00	774.37	77.44
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,600.00	1,600.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	3,140.00	14,000.00	10,860.00	77.57
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	366.00	1,500.00	1,134.00	75.60
90-72510 MILEAGE & TRAVEL	172.92	1,634.03	3,100.00	1,465.97	47.29
90-72511 OFFICE SUPPLIES	451.90	593.70	3,500.00	2,906.30	83.04
90-72512 POSTAGE	0.00	1,730.60	18,000.00	16,269.40	90.39
90-72513 POSTAGE METER/BOX RENTAL	0.00	730.56	1,800.00	1,069.44	59.41
90-72515 RENTAL - COPIER	0.00	16.26	1,800.00	1,783.74	99.10
90-72516 ELECTRICITY	0.00	715.63	3,000.00	2,284.37	76.15
90-72517 TELEPHONE	297.62	1,732.17	4,000.00	2,267.83	56.70
90-72518 WATER & SEWER	0.00	504.20	1,200.00	695.80	57.98
90-72519 MORTGAGE	1,352.26	9,465.82	17,200.00	7,734.18	44.97
90-72520 BUILDING MAINT.	154.81	1,614.27	2,800.00	1,185.73	42.35
<b>TOTAL GENERAL EXPENSES</b>	<b>2,667.67</b>	<b>24,838.70</b>	<b>86,550.00</b>	<b>61,711.30</b>	<b>71.30</b>

Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Seven Months Ending July 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000 OFFICE EQUIPMENT	0.00	424.38	2,000.00	1,575.62	78.78
90-79001 COMPUTER EQUIPMENT	16.78	1,691.78	8,200.00	6,508.22	79.37
90-79002 BUILDING EXPENSE	0.00	0.00	5,200.00	5,200.00	100.00
90-79990 CONTINGENCY	0.00	154.57	3,000.00	2,845.43	94.85
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL CAPITAL INVESTMENTS	16.78	2,270.73	18,400.00	16,129.27	87.66
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL EXPENSES	\$ (30,770.20)	\$ (231,014.10)	\$ (523,168.13)	(292,154.03)	55.84
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

Caldwell County Appraisal District  
**INCOME STATEMENT- APPRAISAL**  
 For the Seven Months Ending July 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 114,555.96	\$ 152,741.29	38,185.33	25.00
CITY OF LULING	0.00	26,427.81	35,237.09	8,809.28	25.00
CITY OF MARTINDALE	0.00	6,014.70	8,019.61	2,004.91	25.00
CITY OF MUSTANG RIDGE	0.00	1,910.04	2,546.70	636.66	25.00
CITY OF NIEDERWALD	0.00	872.82	1,163.75	290.93	25.00
CITY OF UHLAND	0.00	649.08	649.08	0.00	0.00
CALDWELL COUNTY	0.00	389,992.14	519,989.52	129,997.38	25.00
LOCKHART ISD	0.00	504,565.08	672,753.45	168,188.37	25.00
LULING ISD	0.00	112,777.83	150,370.45	37,592.62	25.00
PRAIRIE LEA ISD	0.00	30,531.33	40,708.42	10,177.09	25.00
PLUM CREEK CONS DIST	0.00	6,554.70	8,739.61	2,184.91	25.00
PLUM CREEK UNDERGROU	0.00	6,430.98	8,574.64	2,143.66	25.00
GONZALES ISD	0.00	8,277.72	11,036.94	2,759.22	25.00
WAELDER ISD	0.00	6,778.74	9,038.31	2,259.57	25.00
SAN MARCOS ISD	0.00	44,667.39	59,556.54	14,889.15	25.00
HAYS ISD	0.00	17,342.07	23,122.75	5,780.68	25.00
GONZALES COUNTY UWD	0.00	149.25	199.00	49.75	25.00
CALDWELL-HAYS ESD1	0.00	13,313.70	17,751.61	4,437.91	25.00
CITY OF SAN MARCOS	0.00	3,277.56	4,370.09	1,092.53	25.00
CALDWELL ESD #2	0.00	4,330.26	5,773.67	1,443.41	25.00
CALDWELL ESD #3	0.00	3,377.10	4,502.78	1,125.68	25.00
CALDWELL ESD #4	0.00	3,703.83	4,938.43	1,234.60	25.00
AUSTIN COMMUNITY COLL	0.00	1,274.01	1,698.66	424.65	25.00
CALDWELL CO MUD #2	0.00	216.06	288.09	72.03	25.00
<b>Total Revenues</b>	<u>0.00</u>	<u>1,307,990.16</u>	<u>1,743,770.48</u>	<u>435,780.32</u>	<u>24.99</u>
 <b>TOTAL BUDGET REV</b>	 <b>\$ 0.00</b>	 <b>\$ 1,307,990.16</b>	 <b>\$ 1,743,770.48</b>	 <b>435,780.32</b>	 <b>24.99</b>
 COPIES MISC REVENUE	 \$ (64.80)	 \$ (1,357.30)	 \$ 0.00	 1,357.30	 0.00
INTEREST INCOME REVENU	(2,704.57)	(7,009.97)	0.00	7,009.97	0.00
 <b>TOTAL OTHER REVENUE</b>	 <b><u>(2,769.37)</u></b>	 <b><u>(8,367.27)</u></b>	 <b><u>0.00</u></b>	 <b><u>8,367.27</u></b>	 <b><u>0.00</u></b>

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Seven Months Ending July 31, 2023

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 35,867.49	\$ 47,823.30	11,955.81	25.00
CITY OF LULING	0.00	8,443.80	11,258.39	2,814.59	25.00
CITY OF MARTINDALE	0.00	1,883.19	2,510.94	627.75	25.00
CITY OF MUSTANG RIDGE	0.00	598.02	797.37	199.35	25.00
CITY OF NIEDERWALD	0.00	273.27	364.37	91.10	25.00
CITY OF UHLAND	0.00	203.23	203.23	0.00	0.00
CALDWELL COUNTY	0.00	122,106.54	162,808.73	40,702.19	25.00
LOCKHART ISD	0.00	157,979.34	210,639.12	52,659.78	25.00
LULING ISD	0.00	40,687.44	54,249.90	13,562.46	25.00
PRAIRIE LEA ISD	0.00	12,463.02	16,617.37	4,154.35	25.00
PLUM CREEK CONS DIST	0.00	2,723.45	2,736.37	12.92	0.47
PLUM CREEK UNDERGROUND	0.00	1,342.36	2,684.72	1,342.36	50.00
GONZALES COUNTY UWD	0.00	46.74	62.31	15.57	24.99
CALDWELL-HAYS ESD1	0.00	4,168.53	5,558.03	1,389.50	25.00
CALDWELL ESD #2	0.00	1,355.79	1,807.74	451.95	25.00
CALDWELL ESD #3	0.00	1,057.38	1,409.82	352.44	25.00
CALDWELL ESD #4	0.00	1,159.68	1,546.22	386.54	25.00
CALDWELL CO MUD #2	0.00	67.65	90.20	22.55	25.00
<b>Total Revenues</b>	<u>0.00</u>	<u>392,426.92</u>	<u>523,168.13</u>	<u>130,741.21</u>	24.99
TAX CERTIFICATES	(160.00)	(920.00)	0.00	920.00	0.00
<b>TOTAL TAX CERT. REVENUE</b>	<u>(160.00)</u>	<u>(920.00)</u>	<u>0.00</u>	<u>920.00</u>	0.00
<b>TOTAL BUDGET REVENUE</b>	<u><b>\$ 160.00</b></u>	<u><b>\$ 393,346.92</b></u>	<u><b>\$ 523,168.13</b></u>	<u><b>129,821.21</b></u>	<b>24.81</b>
RETURN CHECK FEE	\$ (125.00)	\$ (1,050.00)	\$ 0.00	1,050.00	0.00
BUS PP RENDITION PENALTY	(2.11)	(2,267.64)	0.00	2,267.64	0.00
OFFICE RENTAL INCOME	(100.00)	(700.00)	0.00	700.00	0.00
<b>TOTAL OTHER REVENUE</b>	<u>(227.11)</u>	<u>(4,017.64)</u>	<u>0.00</u>	<u>4,017.64</u>	<b>0.00</b>
DELINQUENT ATTORNEY FEES- L	(44,270.68)	(44,270.68)	0.00	44,270.68	0.00
DELINQUENT ATTORNEY FEES- P	(8,586.99)	(8,586.99)	0.00	8,586.99	0.00
DELINQUENT ABSTRACT FEES- L	(715.00)	(715.00)	0.00	715.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DELINQUENT ATTORNEY</b>	<u>(53,572.67)</u>	<u>(53,572.67)</u>	<u>0.00</u>	<u>53,572.67</u>	<b>0.00</b>

**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Jul 1, 2023 to Jul 31, 2023**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
7/6/23	010457	72520	QTR3 PEST CONTROL SERVICES (A)	70.84	
		90-72520	QTR3 PEST CONTROL SERVICES (C)	21.16	
		10000	ABC Home & Commercial Services		92.00
7/6/23	010458	72000	2023 QTR 3 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
7/6/23	010459	72004	APPR NOTICES ONLINE SETUP FEE; MAINT TO 9/30/2023	1,175.00	
		10000	HARRIS GOVERN		1,175.00
7/6/23	010460	72004	2023 OFFICE 360 ANNUAL RENEWAL (A)	2,032.80	
		90-72004	2023 OFFICE 360 ANNUAL RENEWAL (C)	607.20	
		10000	LIFTOFF LLC		2,640.00
7/6/23	010461	72507	BUDGET PUBLIC HEARING NOTICE	338.63	
		10000	LOCKHART POST-REGISTER		338.63
7/6/23	010462	72508	INV #2023-Q3-CCAD COMPUTER SERVICES	1,500.00	
		10000	N Metzler Consulting		1,500.00
7/6/23	010465	71006	2023 QTR #3 UNEMPLOYMENT FUND (A)	341.18	
		90-71006	2023 QTR #3 UNEMPLOYMENT FUND (C)	104.35	
		10000	Texas Assoc. of Counties		445.53
7/6/23	010466	72510	JUN 2023 MILEAGE REIMBURSEMENT	86.46	
		10000	MARY VENEGAS		86.46
7/13/23	010467	90-72005	JUL 2023 LULING EMPLOYEE SALARY	1,835.09	
		10000	CALDWELL COUNTY TREASURER		1,835.09
7/13/23	010471	71004	2022 ANNUAL PCORI FEE (A)	29.05	
		90-71004	2022 ANNUAL PCORI FEE (C)	7.92	
		10000	Department Of Treasury IRS		36.97
7/13/23	010472	72504	2023 CONF REGISTRATON - SJD. MDR	8x 400.00	

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Jul 1, 2023 to Jul 31, 2023**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		10000	SJD, MDR Texas Rural Chief Appraisers, Inc		400.00
7/13/23	010473	72510	APR, MAY, JUN 2023 MILEAGE REIMBURSEMENT	36.94	
		10000	Phyllis Fischer		36.94
7/13/23	010474	72507 90-72511	BS CARDS - MZ (A) DEPOSIT STAMPS (C)	72.60 53.00	
		10000	PRINTING SOLUTIONS		125.60
7/19/23	010480	72510	APR, MAY, JUN 2023 MILEAGE REIMBURSEMENT	28.82	
		10000	Christie Gibson		28.82
7/19/23	010481	72514	2023 ANNUAL SUBSCRIPTION	41.00	
		10000	LULING NEWSBOY		41.00
7/19/23	010482	90-72504	CYBERSECURITY TRAINING - CT	40.00	
		10000	BIS Consulting LLC		40.00
7/19/23	010483	72502 90-72502	TONER CARTRIDGES (A) TONER CARTRIDGES (C)	439.78 63.16	
		10000	Lone Star Office Solutions		502.94
7/19/23	010484	72511 90-72511	WINDOW ENVELOPES (A) WINDOW ENVELOPES (C)	859.68 256.79	
		10000	BUSINESS FORM SOLUTIONS LLC		1,116.47
7/19/23	010485	72008	JUNE 2023 LEGAL SERVICES	2,074.50	
		10000	LOW SWINNEY EVANS & JAMES PLLC		2,074.50
7/19/23	010486	90-72501	2023 ANNUAL RENEWAL - VS - REG #70194	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
7/27/23	010487	79003	2023 FORD RANGER	28,000.00	
		72524	2023 FORD RANGER	1,982.52	
		10000	Ford Lockhart Motor Company		29,982.52
7/28/23	010488	72520	JUL 2023 INV #51 LAWN CARE (A)	8y 196.35	
		90-72520	JUL 2023 INV #51 LAWN CARE (C)	58.65	



**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Jul 1, 2023 to Jul 31, 2023**

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<b>Date</b>	<b>Check #</b>	<b>Account ID</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
		10000	Peppers Lawncare		255.00
7/28/23	010489	90-72510	JULY 2023 MILEAGE REIMBURSEMENT	172.92	
		10000	ROCIO CUEVAS		172.92
7/28/23	010490	72001	ARB LEGAL SERVICES	140.00	
		10000	Martinec, Winn, & Vickers, PC		140.00
7/28/23	010491	72507	BUDGET HEARING NOTICE	267.75	
		10000	LULING NEWSBOY		267.75
	<b>Total</b>			<b>53,691.64</b>	<b>53,691.64</b>

**CALDWELL COUNTY APPRAISAL DISTRICT  
2024 APPRAISAL BUDGET (PROPOSED )**

	<b>PERSONNEL</b>	<b>2023</b>	<b>2024</b>
70101	Chief Appraiser	\$82,000.00	\$86,100.00
70102	Deputy Chief Appraiser	\$85,012.20	\$89,262.81
70103	GIS Mapper/System Mgr/IT	\$82,412.40	\$86,533.02
70105	Field Appraiser II	\$47,250.00	\$49,612.50
70106	Senior Appraiser I	\$63,336.00	\$66,502.80
70107	Senior Appraiser II	\$58,800.00	\$61,740.00
70108	Field Appraiser I	\$47,250.00	\$49,612.50
70109	Field Appraiser III	\$49,522.20	\$51,998.31
70111	Administrative Asst.	\$68,250.00	\$71,662.50
70112	Data entry technician	\$44,100.00	\$46,305.00
70113	Support data entry	\$51,277.70	\$53,841.59
70114	Appraisal Clerk	\$35,700.00	\$37,485.00
70120	Field Appraiser IV	\$44,625.00	\$46,856.25
70121	Field Appraiser V	\$0.00	\$40,000.00
70130	Part time	\$0.00	\$0.00
70135	Payroll contingency	\$7,000.00	\$7,000.00
70136	Annual Longevity Compensation	\$6,750.00	\$6,850.00
	<b>SUBTOTAL</b>	<b>773,285.50</b>	<b>851,362.28</b>
	<b>DEDUCTIONS/BENEFITS</b>		
71000	Payroll Tax	\$68,000.00	\$72,000.00
71002	Retirement/employer	\$89,000.00	\$96,000.00
71004	Health benefits	\$139,000.00	\$155,200.00
71005	Worker comp	\$2,800.00	\$3,000.00
71006	Unemployment	\$4,000.00	\$4,000.00
	<b>SUBTOTAL</b>	<b>302,800.00</b>	<b>330,200.00</b>
	<b>SERVICES</b>		
72000	Appr Engineers	\$66,000.00	\$69,500.00
72001	Appr Review Bd	\$37,500.00	\$37,500.00
72002	Audit	\$6,400.00	\$8,100.00
72003	Board of Directors	\$2,000.00	\$3,200.00
72004	Data Processing Services	\$99,800.00	\$114,300.00
72007	Janitorial service	\$6,200.00	\$6,545.00
72008	Legal	\$27,000.00	\$27,000.00
72009	Title Research	\$5,000.00	\$0.00
72010	Aerial Imagery	\$84,500.00	\$84,500.00
	<b>SUBTOTAL</b>	<b>334,400.00</b>	<b>350,645.00</b>

	<b>GENERAL EXPENSES</b>	<b>2023</b>	<b>2024</b>
72500	Bond - Chief - Notary	\$250.00	\$250.00
72501	Membership/Dues	\$3,700.00	\$3,900.00
72502	Computer supplies	\$7,600.00	\$7,600.00
72504	Education & fees	\$15,700.00	\$17,375.00
72505	Insurance - liability	\$1,900.00	\$2,500.00
72506	Insurance Building/ Equip - contents	\$5,800.00	\$6,500.00
72507	Legal notices/printing	\$23,600.00	\$26,000.00
72508	Maint - hardware/equip	\$8,800.00	\$8,800.00
72509	Maint - office equip	\$1,000.00	\$1,000.00
72510	Mileage & travel	\$5,500.00	\$8,000.00
72511	Office supplies	\$8,500.00	\$9,000.00
72512	Postage	\$37,200.00	\$42,000.00
72513	Postage meter/Box rental	\$5,565.00	\$6,000.00
72514	Publications Subcrip & books	\$22,570.00	\$23,000.00
72515	Rental - copier	\$2,900.00	\$2,900.00
72516	Electricity	\$9,000.00	\$9,000.00
72517	Telephone	\$14,300.00	\$14,700.00
72518	Water & sewer	\$3,500.00	\$3,850.00
72519	Mortgage	\$57,300.00	\$57,300.00
72520	Building Maint	\$7,000.00	\$12,000.00
72523	Fuel - Vehicle	\$8,500.00	\$4,000.00
72524	Maint - Vehicle	\$12,500.00	\$12,500.00
72525	Ins - vehicle	\$2,600.00	\$3,000.00
	<b>SUBTOTAL</b>	<b>265,285.00</b>	<b>281,175.00</b>
	<b>CAPITAL INVESTMENTS</b>		
79000	Office equipment	\$5,000.00	\$5,000.00
79001	Computer Equipment	\$17,000.00	\$17,000.00
79003	Vehicle	\$28,000.00	\$0.00
	<b>SUBTOTAL</b>	<b>50,000.00</b>	<b>22,000.00</b>
	<b>CONTINGENCY</b>		
79002	Building Expense	\$8,000.00	\$8,000.00
79990	Contingency	\$10,000.00	\$10,000.00
	<b>SUBTOTAL</b>	<b>18,000.00</b>	<b>18,000.00</b>
	<b>TOTAL EXPENSES</b>	<b>1,743,770.50</b>	<b>1,853,382.28</b>

**CALDWELL COUNTY APPRAISAL DISTRICT  
2024 COLLECTION BUDGET (PROPOSED )**

	<b>PERSONNEL</b>	<b>2023</b>	<b>2024</b>
90-70101	Chief Appraiser	\$54,663.80	\$57,396.99
90-70120	Deputy Tax Collector	\$85,012.20	\$89,262.81
90-70121	Collections Specialist I	\$49,092.12	\$51,546.73
90-70122	Public Assist II	\$36,750.00	\$38,587.50
90-70126	Public Assist I	\$36,750.00	\$38,587.50
90-70130	Part time	\$0.00	\$0.00
90-70135	Payroll contingency	\$2,800.00	\$2,800.00
90-70136	Annual Longevity Compensation	\$2,000.00	\$1,850.00
	<b>SUBTOTAL</b>	<b>\$267,068.12</b>	<b>\$280,031.53</b>

	<b>DEDUCTIONS/BENEFITS</b>		
90-71000	Payroll Tax	\$22,000.00	\$23,000.00
90-71002	Retirement/employer	\$30,000.00	\$32,000.00
90-71004	Health benefits	\$41,900.00	\$44,400.00
90-71005	Worker comp	\$950.00	\$950.00
90-71006	Unemployment	\$3,375.00	\$3,375.00
	<b>SUBTOTAL</b>	<b>\$98,225.00</b>	<b>\$103,725.00</b>

	<b>SERVICES</b>		
90-72002	Audit	\$1,925.00	\$2,450.00
90-72004	Data Processing Services	\$23,000.00	\$29,500.00
90-72005	County employee contract	\$21,000.00	\$23,500.00
90-72007	Janitorial service	\$2,500.00	\$2,500.00
90-72008	Legal	\$2,500.00	\$2,500.00
90-72011	Security	\$2,000.00	\$2,000.00
	<b>SERVICES</b>	<b>\$52,925.00</b>	<b>\$62,450.00</b>

	<b>GENERAL EXPENSES</b>		
90-72500	Bond - Chief - Notary	\$200.00	\$200.00
90-72501	Membership/Dues	\$850.00	\$950.00
90-72502	Computer supplies	\$2,300.00	\$2,300.00
90-72504	Education & fees	\$6,100.00	\$7,000.00
90-72505	Insurance - liability	\$1,000.00	\$1,000.00
90-72506	Insurance Building/Equip - contents	\$1,600.00	\$1,600.00
90-72507	Legal notices/printing	\$14,000.00	\$14,500.00
90-72508	Maint - hardware/equip	\$2,600.00	\$3,600.00
90-72509	Maint - office equip	\$1,500.00	\$2,000.00
90-72510	Mileage & travel	\$3,100.00	\$5,100.00
90-72511	Office supplies	\$3,500.00	\$3,500.00
90-72512	Postage	\$18,000.00	\$18,500.00
90-72513	Postage meter/Box rental	\$1,800.00	\$1,800.00
90-72515	Rental - copier	\$1,800.00	\$1,800.00
90-72516	Electricity	\$3,000.00	\$3,000.00
90-72517	Telephone	\$4,000.00	\$4,000.00
90-72518	Water & sewer	\$1,200.00	\$1,400.00
90-72519	Mortgage	\$17,200.00	\$17,200.00
90-72520	Building Maint	\$2,800.00	\$2,800.00
	<b>SUBTOTAL</b>	<b>\$86,550.00</b>	<b>\$92,250.00</b>

	<b>CAPITAL INVESTMENTS</b>		
90-79000	Office equipment	\$2,000.00	\$2,000.00
90-79001	Computer Equipment	\$8,200.00	\$8,200.00
	<b>SUBTOTAL</b>	<b>\$10,200.00</b>	<b>\$10,200.00</b>

	<b>CONTINGENCY</b>		
90-79002	Building Expense	\$5,200.00	\$5,200.00
90-79990	Contingency	\$3,000.00	\$3,000.00
	<b>SUBTOTAL</b>	<b>\$8,200.00</b>	<b>\$8,200.00</b>
	<b>TOTAL EXPENSES</b>	<b>\$523,168.12</b>	<b>\$556,856.53</b>

COUNTY OF CALDWELL §

STATE OF TEXAS §

**RESOLUTION ADOPTING AMENDMENTS TO 2022 AND 2023 BUDGETS**

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2022 and 2023 appraisal budgets by retaining excess 2022 funds in the amount of \$40,000 and transferring those funds to the District’s 2023 emergency reserve fund, and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any 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.

NOW THEREFORE, BE IT RESOLVED THAT the Board proposes to amend the 2022 and 2023 appraisal budgets by retaining excess 2022 funds in the amount of \$40,000 and transferring those funds to the District’s 2023 emergency reserve fund.

BE IT FURTHER RESOLVED that the Secretary of the Board is hereby directed to deliver a written copy of this resolution proposing to amend the 2022 and 2023 budgets to the presiding officer of the governing body of each taxing unit participating in the District.

ADOPTED this 20th day of June, 2023.

\_\_\_\_\_  
Chairman, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Secretary, Board of Directors

**CONTRACT FOR APPRAISAL SERVICES**

STATE OF TEXAS §

COUNTY OF CALDWELL §

This Contract for Appraisal Services (“the Agreement”) is made and entered into by and between CALDWELL COUNTY APPRAISAL DISTRICT, duly organized and operating pursuant to the provisions of the Texas Property Tax Code, acting by and through its governing body, the Board of Directors (“the Appraisal District”), and EAGLE PROPERTY TAX APPRAISAL & CONSULTING, INC., a professional appraisal firm (“the Appraisal Firm”).

RECITALS

WHEREAS, the Constitution of Texas specifically provides that taxation shall be equal and uniform and that property shall be taxed according to its value to be ascertained as provided by law; and,

WHEREAS, the Texas Legislature following the constitutional mandate of equality and uniformity enacted the Texas Property Tax Code (“the Code”); and,

WHEREAS, Title 1, Chapter 6, Section 6.01 of the Code established an Appraisal District in each County in the State with responsibility for appraising all taxable property in the Appraisal District for ad valorem tax purposes for all taxing units in the district; and,

WHEREAS, Title I, Chapter 6, Section 6.03 of the Code provides for the election of a Board of Directors to serve as the governing body of the Appraisal District; and,

WHEREAS, Title I, Chapter 25, Section 25.01 (b) of the Code empowers the Board of Directors to contract with a private appraisal firm to perform appraisal services for the District; and,

WHEREAS, Title I, Section 25.18 (b) of the Code requires reappraisal of all real property at least once every three years; and,

WHEREAS, the Appraisal District has determined that it would be wise and in the best interest of the Appraisal District to employ experts skilled in the matter of appraising and valuing certain hereinafter described property located within the boundaries of the Appraisal District and subject to ad valorem taxes in said district, and to compile taxation data relating thereto for use of the Appraisal District Board of Directors and the Appraisal Review Board of said district; and,

WHEREAS, the Board of Directors has found and determined and does hereby find and determine that the Appraisal Firm has special skill and experience so as to enable the Appraisal Firm to compile such taxation data, and that the Appraisal Firm should be retained by this

Appraisal District to assist it and its staff to comply with the uniformity and equality provisions of the Texas Constitution and the statutory provisions of the Texas Property Tax Code.

NOW THEREFORE, THE PARTIES HERETO HAVE AGREED AND DO CONTRACT AS FOLLOWS:

## ARTICLE 1

### DEFINITIONS

- 1.01 **Appraisal District.** “Appraisal District” shall mean the Caldwell County Appraisal District.
- 1.02 **Appraisal Firm.** “Appraisal Firm” shall mean Eagle Property Tax Appraisal & Consulting, Inc., a professional appraisal firm.
- 1.03 **Properties to be Appraised.** “Properties to be Appraised” by the Appraisal Firm under the terms of this Agreement are as follows:
- a. Review and appraise all accounts in Category “B” and one-third as directed by the Appraisal District of category “F” for tax years 2024 and 2025 (“Term”) as set out in the District’s reappraisal plan. Train and mentor a staff member in the completion of these tasks as needed.
  - b. This contract will be accomplished with the necessary Appraisal Firm staff in the Appraisal District as needed.
- 1.04 **Term.** The “Term” of this Agreement shall be the tax years 2024 and 2025.

## ARTICLE 2

### APPRAISAL FIRM’S COVENANTS

- 2.01 **Appraisal Firm Responsibilities.** The Appraisal Firm agrees as follows:
- a. That it does not and will not boycott Israel at any time during the term of this contract per Chapter 2270 of the Texas Government Code.
  - b. That it does not and will not do business with any organization that appears on the Texas Comptroller’s list of foreign terrorist organizations per Chapter 2270 F of the Texas Government Code.

- c. That it is well and fully advised as to the meaning and application of the ad valorem tax laws of the State of Texas and that its appraisal will comply with such statutes and laws
- d. That it will appraise, for the Term, all of the above listed and described properties located in the Appraisal District for ad valorem tax purposes at market value as that term is defined in section 1.04(7) of the Texas Property Tax Code; and, in the process of so doing, will gather and compile as of January 1<sup>st</sup> of each year all information and data reasonably needed and reasonably available pertaining to the market value of such properties and furnish such data and information to the Appraisal District for the purpose of equalizing valuations of such properties with other properties in the district for each year covered by this contract. That it will provide to the Appraisal District copies of all appraisals, together with supporting data, in the format in which they are maintained by the Appraisal Firm or requested by the Appraisal District, and such records shall be considered public information unless otherwise specifically exempt from public disclosure pursuant to law. All data or information voluntarily provided by the taxpayer will be held under the statutory confidentiality protection provided by sections 22.27 and 25.195(b) of the Texas Property Tax Code. The data or information obtained by the Appraisal Firm from any property owner for the appraisal of property will be held as confidential and will be disclosed only as authorized in writing by the appraisal district under section 552.149 of the Texas Code, on or before April 1<sup>st</sup> of each respective year in order to allow all notices of appraised value to be sent timely by the deadline set forth in the Texas Property Tax Code.
- e. That it will make available to the Appraisal District in the form and manner required by the Texas Property Tax Code, copies of the appraisals of the properties covered by this contract, together with supporting data of such appraisals.
- f. That it will meet with taxpayers who respond to the Notices of Appraised Value and review with them the appraisal of their property, and will appear before the Appraisal Review Board in response to any protest or motion resulting from the appraisal of the property described in Article 1 of this contract to present testimony and evidence as to the value of any property being protested, and will assist the Appraisal District in the equalization of values of property subject to this contract as the Appraisal District determines until final action is taken fixing and equalizing the values for taxation for tax years comprising the Term.
- g. That it will follow all deadlines set forth in the Property Tax Code for preparation of the Notices of Appraised Value and Appraisal Rolls in connection with the appraisal of property identified in Article 1 of this contract.
- h. That it will follow Section 23.01 of the Texas Property Tax Code requiring property to be appraised using generally accepted appraisal methods and techniques, such appraisals complying with the Uniform Standards of



Professional Appraisal Practice (USPAP) as it applies to the above-described properties located in the Appraisal District, for ad valorem tax purposes.

- i. That it will at all times during the period of this contract maintain general liability insurance, automobile liability insurance and workers' compensation insurance. A Certificate of Insurance with the Appraisal District as a named insured is hereby furnished by the Appraisal Firm, if requested. Should the Appraisal Firm fail to maintain the insurance coverage described above, the Appraisal District may, at its option, declare this contract null and void.
- j. That Appraisal Firm agrees to indemnify, hold harmless and defend the Appraisal District, its officers, employees, agents and representatives, from and against all claims, damages, losses, and expenses, including, but not limited to, attorney fees, arising out of or resulting from bodily injury or death of a person or property damages, including the loss of use of property, arising or alleged to arise out of or in any way related to this agreement or the performance of work or services of the Appraisal Firm, and its subcontractors under this agreement, or the result of any negligent act or omission or any intentional act or omission in violation of any applicable standard of care by the Appraisal Firm, its subcontractor or anyone directly or indirectly employed by the Appraisal Firm or anyone for whose acts the Appraisal Firm may be liable or due to the violation of any ordinance, regulation, statute, or other legal requirement by the Appraisal Firm, its subcontractors, or any of their agents, employees, but only to the extent the claims, damages, losses or expenses are caused in whole or in part by any intentional or negligent act or omission of the Appraisal Firm, its subcontractors or anyone directly or indirectly employed by the Appraisal Firm, its subcontractors or anyone for whose acts the company or its subcontractors may be liable, and Appraisal Firm shall carry at its own expense, insurance in a company satisfactory to Appraisal District to cover the above mentioned liabilities.
- k. That Appraisal Firm specifically agrees that it will not at any time, in any fashion, form, or manner, either directly or indirectly, divulge, disclose, or communicate to any person, firm, or corporation in any manner whatsoever any information of any kind, nature, or description concerning any confidential matters related to the Appraisal District. This obligation however does not extend to any matters which are deemed matters of public information or record under Texas law.
- l. That Appraisal Firm will follow any open records ruling issued by the Attorney General of Texas or judgement of a court having jurisdiction over requests made under the Texas Public Information Act for any information in the possession of the Appraisal Firm. Appraisal Firm shall have the right under this contract to bring its own action against the Attorney General of Texas in response to an open records ruling affecting the Appraisal Firm.

2.02 **Real Estate Appraisal Software.** The Appraisal Firm shall not be responsible for providing or maintaining real estate appraisal software under the terms of this Agreement. The Appraisal Firm shall not be responsible for data entry of appraisal information utilizing the Appraisal District's real estate appraisal software under the terms of this Agreement.

## ARTICLE 3

### APPRAISAL DISTRICT'S COVENANTS

3.01 **Appraisal District Responsibilities.** The Appraisal District agrees as follows:

- a. That it will employ the Appraisal Firm to perform the services as outlined herein for the Term, and in consideration for the performance of these services the Appraisal District agrees and obligates itself to pay the Appraisal firm out of the funds allocated to it by the taxing units in the Appraisal District, as provided in the Texas Property Tax Code, a sum of money equal to THIRTY THOUSAND AND NO/100 DOLLARS (\$30,000.00) per year, payable in quarterly installments of SEVENTY-FIVE HUNDRED AND NO/100 DOLLARS (\$7,500.00) due on the first (1<sup>st</sup>) day of January, April, July, and October of 2024, beginning on January 1, 2024. And a sum of money equal to THIRTY-TWO THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$32,500.00) per year, payable in quarterly installments of EIGHTY-ONE HUNDRED TWENTY-FIVE AND NO/100 DOLLARS (\$8,125.00) due on the first (1<sup>st</sup>) day of January, April, July, and October of 2025, beginning on January 1, 2025, payable to the order of the Appraisal Firm at the Appraisal Firm's address.
- b. If any new or additional property is added to this Agreement, resulting in the addition of properties comprising one percent more than the number of properties identified in Article 1 on January 1, 2024, the fee will be adjusted to the satisfaction of both parties.
- c. That it will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payment of all sums due the Appraisal Firm.
- d. The parties do not intend for this agreement to obligate future Boards of Directors. Accordingly, in the event the District budget for any year beyond 2025 does not have funds sufficient to enable the District to make payments under this agreement, then this contract is terminated on the effective date of such budget. The Appraisal District agrees to notify the Appraisal Firm, in writing, within fifteen (15) days after the approval of the budget which will cause the termination of the agreement under this section. However, any failure to so notify shall not affect termination under this section.

**3.02 Real Estate Appraisal Software.** The Appraisal District shall be solely responsible for providing and/or maintaining its real estate appraisal software. The Appraisal District shall be solely responsible for data entry of appraisal information utilizing the Appraisal District's real estate appraisal software.

## ARTICLE 4

### MUTUAL COVENANTS

**4.01 Mutual Responsibilities.** All parties to this Agreement distinctly understand and agree as follows:

- a. That each will lend every assistance to the other in the effective performance of this Agreement.
- b. That payments made hereunder by the Appraisal District to the Appraisal Firm are in no way contingent upon the amount of or increase in the appraised, assessed, or taxable value of property appraised by Appraisal Firm.
- c. It is understood and agreed that all programs, and/or other software of any kind or nature used by the Appraisal Firm in performance of its services herein is and shall remain the property of the Appraisal Firm and will not be delivered to Appraisal District at any time during the term of this Agreement or at the termination thereof. The data stored on behalf of the Appraisal District is and shall remain the property of the Appraisal District.
- d. Notwithstanding anything herein to the contrary, the Appraisal District may terminate this Agreement without it being necessary to establish cause upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice. If a party defaults under the terms and conditions of this Agreement, this Agreement may be terminated by the non-defaulting party upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice. The unpaid balance due and owing to the Appraisal Firm by the Appraisal District will be based on work completed by Appraisal Firm up to the date of termination of the Agreement and shall be mutually agreed upon by both parties, if possible. Further, this unpaid balance shall be paid by Appraisal District to Appraisal Firm within thirty (30) days after the Termination Date. If the parties hereto are unable to agree on the unpaid balance owed then either party may commence mediation procedures to resolve the dispute in accordance with this Agreement and, if mediation is unsuccessful, then Appraisal Firm may file suit to have the balance determined by a Court of proper jurisdiction.

- e. If appraisal districts within the State of Texas either cease to exist, lose their appraisal function, or lose their ability to contract for outside appraisal services, this Agreement may be terminated by either party upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice.

## ARTICLE 5

### GENERAL AND ADMINISTRATIVE PROVISIONS

**5.01 Parties Bound.** This Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, executors, administrators, legal representatives, successors and assigns.

**5.02 Assignment.** Neither party shall have the right to transfer or assign that party's interest in this Agreement without the prior written consent of the other party.

**5.03 Corporate Authority.** Each party represents to the other that this Agreement, the transaction contemplated in this Agreement, and its execution and delivery, have been duly authorized by all necessary proceedings and actions.

**5.04 Time Limits.** Time is of the essence in this Agreement, therefore all of the time limits shall be strictly construed and rigidly enforced.

**5.05 No Waiver.** A failure or delay of the enforcement of the rights detailed in this Agreement by either party shall not constitute a waiver of those rights or be considered as a basis for estoppel. Either party may exercise its rights under this Agreement despite any delay or failure to enforce those rights.

**5.06 Paragraph Headings.** The paragraph headings used in this Agreement are descriptive only and shall have no legal force or effect whatsoever.

**5.07 Use of Pronouns.** The use of the neuter, masculine or singular to refer to a party described in this Agreement shall be deemed a proper reference whether the party is a governmental entity, an individual, a partnership, a corporation, or a group of two or more governmental entities, individuals, partnerships or corporations. The grammatical changes required to make the provisions of this Agreement applicable to governmental entities, corporations, partnerships, individuals or groups of individuals, or to females as well as males, shall in all instances be assumed as though in each case fully expressed.

**5.08 Understanding, Fair Construction.** By execution of this Agreement, the parties acknowledge that they have read and understood each provision, term and obligation contained in this Agreement. This Agreement, although possibly drawn by one party, shall be construed fairly and reasonably and not more strictly against the drafting party than the non-drafting party.

**5.09 Independent Contractor Relationship.** It is agreed and understood that any work requested by the parties to this Agreement shall be performed under the terms of the Agreement and that all parties are considered independent contractors. Each party is interested only in the results obtained under this Agreement and has the general right of inspection and supervision in order to secure the satisfactory completion of the work. Neither party shall have control over the other party with respect to its hours, times, employment or the like. Under no circumstances shall either party be deemed an employee of the other, nor shall either party act as an agent of the other party. Furthermore, the parties to this Agreement warrant that all obligations imposed on them by this Agreement shall be performed with due diligence in a safe, competent, workmanlike manner and in compliance with any and all applicable statutes, rules and regulations. Any and all joint venture or partnership status is hereby expressly denied and the parties expressly state that they have not formed, either expressly or impliedly, a joint venture or partnership.

**5.10 Venue.** Venue for any forum hearing any dispute under this contract shall be Caldwell County, Texas.

**5.11 Notices.** All notices or other communications required or permitted to be given pursuant to this Agreement shall be in writing and shall be considered as properly given if mailed from within the United States by first class mail, postage prepaid, and addressed as follows:

If to the Appraisal District:

Caldwell County Appraisal District  
Chief Appraiser – Shanna Ramzinski  
211 Bufkin Ln.  
Lockhart, Texas 78644

If to the Appraisal Firm:

Eagle Property Tax Appraisal & Consulting, Inc.  
President - Gary L. Zeitler  
P. O. Box 866  
Jacksboro, Texas 76458-0866

A party may change the address for notice by giving notice of the change to the other party in writing.

5.12 **Texas Law.** This Agreement shall be subject to and governed by the laws of the State of Texas. Any and all obligations or payments are due and payable in Caldwell County, Texas.

5.13. **Alternative Dispute Resolution.** The parties agree to submit in good faith to mediation before filing a suit for damages.

5.14 **Severability.** If any provision of this Agreement shall, for any reason, be held violative of any applicable law, and so much of the Agreement is held to be unenforceable, then the invalidity of such a specific provision of this Agreement shall not be held to invalidate any other provisions of this Agreement, which other provisions shall remain in full force and effect unless removal of the invalid provisions destroy the legitimate purposes of this Agreement, in which event this Agreement shall be canceled.

5.15 **Entire Agreement.** This Agreement represents the entire agreement by and between the parties, except as otherwise provided in this Agreement, and it may not be changed except by written amendment duly executed by all parties.

SIGNED, ACCEPTED AND AGREED TO on this \_\_\_\_\_, 2023, by the undersigned parties who hereby acknowledge that they have read and understood this Agreement, and any attachments thereto, and that they execute this legal document voluntarily and of their own free will.

Appraisal District:

Caldwell County Appraisal District

By: \_\_\_\_\_  
Board of Directors Chairman

By: \_\_\_\_\_  
Chief Appraiser – Shanna Ramzinski

Appraisal Firm:

Eagle Property Tax Appraisal & Consulting, Inc.

By: \_\_\_\_\_  
President - Gary L. Zeitler

# CALDWELL COUNTY APPRAISAL DISTRICT

## INVESTMENT POLICY

### I. POLICY STATEMENT

It is the policy of the Caldwell County Appraisal District (the "District") that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the District and conforming to all applicable state and District statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity.

It is the intent of the District to be in complete compliance with local law and the Texas Public Funds Investment Act (the "Act", Texas Government Code 2256). The earnings from investments will be used in a manner that best serves the public trust and interests of the District.

### II. SCOPE

This Investment Policy applies to all the financial assets and funds held of the District. The District commingles its funds into one investment portfolio for investment purposes of efficiency and maximum investment opportunity.

Any new funds created by the District will be managed under the provisions of this Policy unless specifically exempted by the District Board and this Policy.

### III. OBJECTIVES AND STRATEGY

It is the policy of the District that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. These objectives encompass the following.

#### Safety of Principal

Safety of principal is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. The suitability of each investment decision will be made on the basis of safety.

#### Liquidity

The District's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated. Investment decisions will be based on cash flow analysis of anticipated expenditures.

#### Diversification

Diversification is required in the portfolio's composition. Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers or banks for diversification and market coverage. Competitive bidding will be used on each sale or purchase..

#### Yield

The District's investment portfolio shall be designed with the objective of attaining a reasonable market yield, taking into account the District's risk constraints and cash flow needs. A reasonable market yield for the portfolio will be defined as the six month (180 day) U.S. Treasury Bill which compares to the portfolio's maximum weighted average maturity of six months.

The authorized investment purchased will be of the highest credit quality and marketability supporting the objectives of safety and liquidity. Securities, when not matched to a specific liability, will be short term to provide adequate liquidity. The portfolio shall be diversified to protect against market and credit risk in any one sector.

The maximum weighted average maturity of the portfolio will be no more that 180 days and the maximum stated maturity of any security will not exceed two years. The funds are combined for investment purposes but the unique needs of all the funds in the portfolio are recognized and represented.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The District shall maintain a cash management program which includes timely collection of accounts receivable, prudent investment, disbursement of payments within invoice terms and the management of banking services.

#### **IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY**

Specific investment parameters for the investment of public funds in Texas are stipulated in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits.

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, authorizes local governments in Texas to participate in a Texas investment pool established thereunder.

#### **V. DELEGATION OF INVESTMENT AUTHORITY**

The Investment Officers of the District are responsible for all investment management decisions and activities. The Board is responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer(s) shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this Investment Policy. Procedures will include safekeeping, wire transfers, banking services contracts, and other investment related activities.

The Investment Officer(s) shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff.

The Investment Officer(s) shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.

No officer or designee may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Investment Officer and approved by the District Manager.

#### **VI. PRUDENCE**

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states:

"Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

#### Limitation of Personal Liability

The Investment Officer and those delegated investment authority, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change are reported in a timely manner and that appropriate action is taken to control adverse market effects.

#### **VII. INTERNAL CONTROLS**

The Investment Officer(s) shall establish a system of written internal controls which will be reviewed annually with the independent auditor of the District. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the District.

#### Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain cash flow requirements. The Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes. Cash flow will include researching and monitoring of specific cash flow items, payables, and receivables as well as overall cash position and patterns.

#### **VIII. AUTHORIZED INVESTMENTS**

Acceptable investments under this policy shall be limited to the instruments listed below. The choice of high-grade government investments and high-grade, money market instruments is designed to assure the marketability of those investments should liquidity needs arise.

- A. Obligations of the United States Government, its agencies and instrumentalities, not to exceed two (2) years to stated maturity, and excluding mortgage backed securities;
- B. Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed one year to stated maturity;



- C. No-load, SEC registered money market mutual funds. No more than 80% of the entity's monthly average balance may be invested in money market funds; and
- D. Constant dollar, AAA-rated Texas Local Government Investment Pools as defined by the Public Funds Investment Act.
- E. Depository time accounts of a bank doing business in Texas under a written depository agreement and providing for 102% collateral held independently of the pledging bank.

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment until this Policy has been amended and the amended version adopted by the District Board.

**Competitive Bidding Requirement**

All securities, including certificates of deposit, will be purchased or sold only after three bids/offers are taken competitively to verify that the District is receiving fair market value/price for the investment.

**Delivery versus Payment**

All investment security transactions shall be conducted on a delivery versus payment (DVP) basis to assure that the District has control of its assets and/or funds at all times.

**IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The District shall maintain a list of no less than three financial institutions and/or broker/dealers which are authorized to provide investment services. This list will be reviewed and approved by the Board or a Board designated committee each year.

Securities broker/dealers may be *primary* or regional broker/dealers and will meet other criteria as determined by the Investment Officer including state registration and completion of a District Broker/Dealer questionnaire (attached as Exhibit A). The following criteria must be met by authorized firms.

- annual provision of an audited financial statement,
- proof of certification by the National Association of Securities Dealers (NASD)
- proof of current registration with the Texas State Securities Commission, and
- completion of the District's broker/dealer questionnaire.

Every bank and broker/dealer with whom the District transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The firm will be required to return a signed copy of the Certification Form (attached as Exhibit B) certifying that the Policy has been received and reviewed and only those securities approved by the Policy will be sold to the District.

**X. DIVERSIFICATION AND MATURITY LIMITATIONS**

It is the policy of the District to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type and issuer shall be:

U.S. Treasuries and securities with the US Government's guarantee	<u>Max % of Portfolio</u> not to exceed 80%
U.S. Government agencies and instrumentalities	not to exceed 60%
Fully insured or collateralized CDs	not to exceed 50%
SEC Registered money market funds	not to exceed 80%
Local Government Investment Pools (Constant dollar)	not to exceed 80%

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investments with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to a specific liability, the Investment Officer may not invest more than 20% of the portfolio for a period greater than one (1) year.

**XI. SAFEKEEPING AND COLLATERALIZATION**

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment (DVP) basis and be held in safekeeping by either an approved, independent third party financial institution or the District's designated depository.

### Securities Owned by the District

All safekeeping arrangements shall be approved by the Investment Officer(s) and an agreement of the terms executed in writing. The safekeeping bank may not be within the same holding company as the bank from which the securities are purchased. The custodian shall be required to issue original safekeeping receipts to the District listing each specific security, rate, description, maturity, cusip number, and other pertinent information.

### Collateral

Collateralization shall be required on all bank time and demand deposits for principal and accrued interest amounts over the FDIC insurance coverage of \$100,000 (by tax identification number). In order to anticipate market changes and provide a level of additional security for all funds, collateral with a market value equal to 102% of the total deposits are required. The pledging bank will be made contractually liable for monitoring and maintaining the collateral levels at all times. All collateral will be held by an independent third party bank outside the holding company of the bank, pledged to the District.

Authorized collateral will include only:

- Obligations of the US Government, its agencies and instrumentalities to include mortgage backed securities which pass the bank test,
- Municipal obligations rated at least A by two nationally recognized rating agencies.

The custodian shall be required to provide original safekeeping receipts clearly marked that the security is pledged to the District.

## **XII. REPORTING**

The Investment Officer shall submit quarterly reports to the Board of Directors containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and in full compliance with the Act. At a minimum the report shall contain:

- Beginning and ending market value of the portfolio by market sector and total portfolio
- Beginning and ending book value of the portfolio by market sector and total portfolio
- Change in market value during the period
- Detail on each asset (book, market, description, par and maturity date)
- Earnings for the period
- Overall weighted average maturity of the portfolio

The report will be prepared jointly by all involved in the investment activity and be signed by the Investment Officers. It will contain all elements as required by the Act and be signed by all Investment Officers(s) as in compliance with the Act and this Policy. Market prices for assignment of market values will be obtained from an independent source. The three month Treasury Bill average yield for the reporting period will be reported as a gauge of performance and risk.

Prices used for the calculation of market values shall be obtained from an independent source.

## **XIII. DEPOSITORIES**

The District will designate one banking institution through a competitive process as its central banking services provider at least every two years, the District may extend the contract for one additional 2-year term. This institution will be used for normal banking services including disbursements, deposits, and safekeeping of District owned securities. Other banking institutions from which the District may purchase only certificates of deposit will also be designated as a depository.

All banking arrangements will be in written form in accordance with FIRREA which requires a resolution of approval of the agreement by the Bank Board or Bank Loan Committee.

## **XIV APPOINTMENT OF INVESTMENT OFFICERS and AUTHORIZED TRAINING**

The District has complied with the requirements of the Public Funds Investment Act and the District's Investment Policy and designates the persons holding the following positions with Caldwell County Appraisal District to serve as Investment Officers of the District:

1. Board Secretary
2. Chief Appraiser

The Act requires the investment officers to complete training, therefore, the District approves the following organizations for training:

1. Texas Association of Appraisal Districts (TAAD)
2. Texas Association of Assessing Officers (TAAO)
3. International Association of Assessing Officers (IAAO)
4. Texas Municipal League (TML)
5. Texas Association of Counties (TAC)

**XV. INVESTMENT POLICY ADOPTION BY BOARD**

The District's Investment Policy and its incorporated strategies shall be adopted by resolution annually by the Board. The approval and any changes made to the Policy will be noted in the approving resolution.

APPROVED BY BOARD

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Secretary/Clerk

Date

**BROKER/DEALER CERTIFICATION FORM**  
**as required by Texas Government Code 2256.005(k)**  
**(Exhibit B)**

**Caldwell County Appraisal District (the "District")**

\_\_\_\_\_ (the "FIRM")

I, as a registered principal or manager for the firm hereby certify that I, and the broker covering this account have received and reviewed the Investment Policy of the District.

We acknowledge that this firm has implemented reasonable internal procedures and controls in an effort to preclude investment transactions conducted between this firm and the District that are not authorized by the District's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards.

Signature \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Date: \_\_\_\_\_

**BROKER/DEALER QUESTIONNAIRE  
(Exhibit C)**

Firm Name: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Local office servicing account:  
Address: \_\_\_\_\_  
\_\_\_\_\_

Corporate office:  
Address: \_\_\_\_\_  
\_\_\_\_\_

Primary Representative: \_\_\_\_\_  
Please attach resume of primary and secondary representatives covering this account.

Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Secondary Representative or sales assistant: \_\_\_\_\_

Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Branch Manager: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Is firm designated as a primary dealer by the Federal Reserve? \_\_\_\_\_

Is the firm registered with the State Securities Board? \_\_\_\_\_

Is the firm and all its representatives registered with the NASD? \_\_\_\_\_

In what market sectors does the account representative specialize? \_\_\_\_\_  
\_\_\_\_\_

List three comparable public clients currently working with this representative.  
Entity name, contact and phone number.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attach complete delivery instructions. All transactions will be completed delivery versus payment.

**Caldwell County Appraisal District**

**A RESOLUTION ADOPTING INVESTMENT POLICY**

WHEREAS, the Public Funds Investment Act (Texas Government Code, Chapter 2256) governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.005a) requires the District to adopt an investment policy and investment strategies by rule, order, ordinance or resolution governing the investment of funds under its control; and

WHEREAS, the Public Fund Investment Act (Section 2256.005e), requires the governing body to review and adopt that investment policy and investment strategies by rule, order, ordinance or resolution not less than annually, recording any changes made thereto; and

WHEREAS, the District Board has chosen, in previous years, to make certain changes to the Policy.

NOW, THEREFORE, BE IT RESOLVED

That the District has complied with the requirements of the Public Funds Investment Act and the Investment Policy, as previously amended in 2005, is hereby adopted and ratified as the Investment Policy of the District.

PASSED, ADOPTED AND APPROVED by the Board of the Caldwell County Appraisal District this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

APPROVED:

\_\_\_\_\_

Board Chairman

ATTEST:

\_\_\_\_\_

Secretary



July 17, 2023

Caldwell County Appraisal District  
P.O. Box 900  
Lockhart, TX 78644

As businesses grow and evolve, there are times when difficult decisions must be made. This is one of those decisions. Effective immediately, we will no longer be able to continue rendering services to Caldwell County Appraisal District. We are hopeful that you will understand this action is initiated by us to control the direction and scope of our practice. We have reached this decision reluctantly and after substantial deliberation.

Please be aware that we will not be performing any services for Caldwell County Appraisal District as of the date of this letter. Accordingly, please ensure that you engage a successor accounting firm as soon as possible to ensure that you and/or your company are able to timely complete all reporting obligations.

We will cooperate in transitioning your work to any successor CPA/firm you may engage. Please advise us in writing once you have engaged another firm and authorize us to release information to the other firm. Your new firm will provide you with the appropriate letter to send to us. In the event that they do not, please contact us and we can provide you with the communication and documentation we will need in accordance with professional standards.

We appreciate the opportunity to serve you in previous years and we wish you success in your future pursuits.

Sincerely,

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP