

GONZALES CENTRAL APPRAISAL DISTRICT

2027 ADOPTED BUDGET

I. SALARIES (Based on accrual method of 2094 hours in 2027)

2027 HOURLY RATE	TITLE	2027 PROPOSED BUDGET
	A. Chief Appraiser	\$122,366.00
\$43.10	B. Deputy Chief Appraiser, RPA	\$90,252.00
\$29.82	C. G.I.S.	\$62,444.00
\$35.31	D. Personal Property Appraiser, RPA	\$73,940.00
\$37.40	E. Senior Appraiser, RPA	\$78,316.00
\$34.57	F. Administrative Assistant / Secretary & Charge Bookkeeper	\$72,390.00
\$37.56	G. Computer Operations / Office Manager	\$78,651.00
\$24.29	H. Deed Clerk	\$50,864.00
\$25.29	I. Exemption Clerk	\$52,958.00
\$26.50	J. Appraiser	\$55,491.00
\$23.73	K. Receptionist - Clerk	\$49,691.00
\$28.16	L. Appraiser	\$58,968.00
	TOTAL	\$846,331.00

II. FRINGE BENEFITS - A

Fringe Benefits breakdown for each position is reflected on Exhibits I through XI attached to this Budget and incorporated herein.

A. Employee Medicare	\$12,713.00
B. Retirement at 16%	\$140,273.00
C. Accrued Vacation	\$16,167.00
D. Disability Insurance	\$4,000.00
TOTAL	\$173,153.00

II. FRINGE BENEFITS - B

A. Employee Insurance	
(1) United Health Care	\$225,000.00
(2) Flex Care	\$6,000.00
B. Workman's Compensation	\$2,200.00
C. Texas Workforce Commission	\$10,000.00
D. Longevity	\$8,000.00
E. Dental Insurance	\$7,500.00
F. Employee Life Insurance	\$3,250.00
TOTAL	\$261,950.00

GONZALES CENTRAL APPRAISAL DISTRICT

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		2027 PROPOSED BUDGET
III. CONTRACTED SERVICES		
	A. Appraisal Services (Mineral, etc.)	\$307,500.00
	B. Audit	\$9,000.00
	C. Vehicle List	\$800.00
	D. Deed Change List	\$100.00
	E. Pictometry	\$46,600.00
	F. P & A MapLink - Public	\$16,675.00
	TOTAL	\$380,675.00
IV. INSURANCE		
	A. Liability, Property, etc.	\$8,500.00
	TOTAL	\$8,500.00
V. CAPITAL EXPENSE		
	(Computers, Printers, File Cabinets, Telephone Systems, Desks, Chairs, Cameras & Misc. Office Equipment.)	\$6,000.00
	TOTAL	\$6,000.00
VI. OFFICE EQUIPMENT		
	(Maintenance and Repair)	\$3,000.00
	TOTAL	\$3,000.00
VII. EQUIPMENT RENTAL		
	A. Postage Machine & Meter	\$3,600.00
	B. Computer Leasing (with P & A)	\$12,000.00
	TOTAL	\$15,600.00
VIII. SUPPLIES		
	A. Office	\$17,500.00
	B. Housekeeping	\$3,000.00
	TOTAL	\$20,500.00

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	2027 PROPOSED BUDGET
IX. OPERATING EXPENSES	
A. Rent (Including Grounds & Bldg. Maintenance)	\$72,000.00
B. Telephone/Wireless Internet Service	\$8,000.00
C. Travel Mileage Allowance (Maximum mileage allowed by the I.R.S. or \$0.80 per mile, whichever is greater.)	\$24,000.00
D. Appraisal Review Board	\$40,000.00
E. Appraisal Review Board Training	\$5,000.00
F. Education and Seminars	\$30,000.00
G. Professional Dues, Memberships & Subscriptions	\$31,000.00
H. Conferences	\$5,500.00
I. Director's Expenses	\$1,000.00
J. Attorney Fees & Cost of Litigation	
(1) Gonzales Central Appraisal District	\$45,000.00
(2) Appraisal Review Board	\$4,500.00
K. Mapping	\$500.00
L. Postage	\$30,000.00
M. Legal Notices, Newspaper & Publications	\$3,000.00
N. Printing and related expenses	\$15,000.00
O. Incidental Expenses	\$2,000.00
P. Records Management, Document Imaging & Archiving	\$1,000.00
Q. Janitorial Services	\$12,500.00
TOTAL	<u>\$330,000.00</u>
 X. UNFORESEEN CONTINGENCIES	
	\$12,500.00
TOTAL	<u>\$12,500.00</u>
 XI. COMPUTER SERVICES AND OTHER RELATED EXPENSES	
A. Computer Hardware & Software Lease	\$62,370.00
B. Software Update/Computer	\$6,000.00
C. P&A Processing Postcards for Tax Related Information	
TOTAL	<u>\$68,370.00</u>

**GONZALES CENTRAL APPRAISAL DISTRICT
2027 ADOPTED BUDGET**

**2027
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XII. RESERVE FUND FOR LITIGATION

This fund is used to accumulate funds from
year to year for cost of Litigation. \$20,000.00

TOTAL \$20,000.00

XIII. RESERVE FUND FOR GEOSPATIAL INFORMATION

This fund is used to accumulate funds from
year to year for the G.I.S. Program. \$10,000.00

TOTAL \$10,000.00

XIV. UNENCUMBERED RESERVE FUND

This fund is used to accumulate funds from
year to year for any operational contingencies
of GCAD. This fund will be a reserve of Forty
percent (40%) of the excess amount of the
Appraisal Districts Budget as determined by the
Appraisal District auditor.

XV. EXPENSES FOR PROPOSED NEW OFFICE BUILDING

A. Mortgage (20 year)	\$155,000.00
B. Insurance	\$13,500.00
C. Utilities	\$19,200.00
D. Reserves for Replacement	\$6,000.00
E. Ground Care	\$3,000.00
F. Maintenance	\$3,600.00

TOTAL \$200,300.00

Moving (one time) \$36,000.00

TOTAL \$236,300.00

TOTAL BUDGETED AMOUNT \$2,392,879.00

The above line item budget may be adjusted upon approval of the Gonzales Central Appraisal District Board of Directors so long as expenditures do not exceed the total budget amount of \$2,392,879.00

Exhibit I

Employee Fringe Benefits estimated for each position based on 2026. Projected Expenditures for each position and the estimated increase/decrease for 2027.

I. Employee Health Insurance

B.	Deputy Chief Appraiser, RPA	\$20,455.00
C.	G.I.S.	\$20,455.00
D.	Personal Property Appraiser, RPA	\$20,455.00
E.	Senior Appraiser, RPA	\$20,455.00
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$20,455.00
G.	Computer Operations / Office Manager	\$20,455.00
H.	Deed Clerk	\$20,454.00
I.	Exemptions Clerk	\$20,454.00
J.	Appraiser	\$20,454.00
K.	Receptionist - Clerk	\$20,454.00
L.	Appraiser	\$20,454.00
Total		<u>\$225,000.00</u>

A.	Chief Appraiser	<u>\$6,000.00</u>
Total		<u>\$6,000.00</u>

Exhibit II

II. Employee Medicare

A.	Chief Appraiser	\$1,839.00
B.	Deputy Chief Appraiser, RPA	\$1,368.00
C.	G.I.S.	\$933.00
D.	Personal Property Appraiser,	\$1,103.00
E.	Senior Appraiser, RPA	\$1,192.00
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$1,076.00
G.	Computer Operations / Office Manager	\$1,189.00
H.	Deed Clerk	\$742.00
I.	Exemptions Clerk	\$791.00
J.	Appraiser	\$839.00
K.	Receptionist - Clerk	\$747.00
L.	Appraiser	\$894.00
Total		\$12,713.00

Exhibit III

III. Employee Retirement

A.	Chief Appraiser	\$20,202.00
B.	Deputy Chief Appraiser, RPA	\$15,085.00
C.	G.I.S.	\$10,274.00
D.	Personal Property Appraiser	\$12,159.00
E.	Senior Appraiser, RPA	\$13,139.00
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$11,860.00
G.	Computer Operations / Office Manager	\$13,114.00
H.	Deed Clerk	\$8,336.00
I.	Exemptions Clerk	\$8,717.00
J.	Appraiser	\$9,265.00
K.	Receptionist - Clerk	\$8,253.00
L.	Appraiser	\$9,869.00
Total		\$140,273.00

Exhibit IV

IV. Disability Insurance

A.	Chief Appraiser	\$333.34
B.	Deputy Chief Appraiser, RPA	\$333.34
C.	G.I.S.	\$333.34
D.	Personal Property Appraiser	\$333.34
E.	Appraiser, RPA	\$333.33
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$333.33
G.	Computer Operations / Office Manager	\$333.33
H.	Deed Clerk	\$333.33
I.	Exemptions Clerk	\$333.33
J.	Appraiser	\$333.33
K.	Receptionist - Clerk	\$333.33
L.	Appraiser	\$333.33
Total		\$4,000.00

Exhibit V

V. Workman's Compensation

A.	Chief Appraiser	\$141.67
B.	Deputy Chief Appraiser, RPA	\$141.67
C.	G.I.S.	\$141.67
D.	Personal Property Appraiser, RPA	\$141.67
E.	Senior Appraiser, RPA	\$141.67
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$141.67
G.	Computer Operations / Office Manager	\$141.67
H.	Deed Clerk	\$141.67
I.	Exemptions Clerk	\$141.66
J.	Appraiser	\$141.66
K.	Receptionist - Clerk	\$141.66
L.	Appraiser	\$141.66
		\$1,700.00
		\$500.00
	Total	\$2,200.00

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* Additional \$500.00 for possible 2026 audit adjustment conducted after the end of the renewal date which is June 30th.

Exhibit VI

VI. Texas Workforce Commission

The Gonzales County Appraisal District has opted to be a reimbursing entity. If a claim is paid, the District bears the entire cost of the amount of compensation paid to an ex-employee.

Exhibit VII

VII. Accrued Vacation

Accrued Vacation is paid upon the resignation or retirement of an employee. Each year the employees are allowed to carry forth an equal amount of accrued vacation, not to exceed budgeted amount less any funds which have already been paid out of the fund. If an employee has used vacation time, the amount of time carried forth is not always equal to the remainder of the employees. Historically, each employee is allowed to carry forth forty (40) hours vacation. The amount of accrued vacation allowed to be carried forth does not exceed the budgeted amount.

Exhibit VIII

VIII. Longevity (Based on Years of Service)

A.	Chief Appraiser	\$1,575.00
B.	Deputy Chief Appraiser, RPA	\$945.00
C.	G.I.S.	\$370.00
D.	Personal Property Appraiser, RPA	\$440.00
E.	Senior Appraiser, RPA	\$945.00
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$150.00
G.	Computer Operations / Office Manager	\$1,670.00
H.	Deed Clerk	\$135.00
I.	Exemptions Clerk	\$380.00
J.	Appraiser	\$345.00
K.	Receptionist - Clerk	\$810.00
L.	Appraiser	\$235.00
Total		\$8,000.00

Exhibit IX

IX. Dental Insurance

A.	Chief Appraiser	\$625.00
B.	Deputy Appraiser, RPA	\$625.00
C.	G.I.S.	\$625.00
D.	Personal Property Appraiser, RPA	\$625.00
E.	Senior Appraiser, RPA	\$625.00
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$625.00
G.	Computer Operations / Office Manager	\$625.00
H.	Deed Clerk	\$625.00
I.	Exemptions Clerk	\$625.00
J.	Appraiser	\$625.00
K.	Receptionist - Clerk	\$625.00
L.	Appraiser	\$625.00
Total		\$7,500.00

Exhibit X

X. Employee Life Insurance

A.	Chief Appraiser	\$270.84
B.	Deputy Chief Appraiser, RPA	\$270.84
C.	G.I.S.	\$270.84
D.	Personal Property Appraiser, RPA	\$270.84
E.	Senior Appraiser, RPA	\$270.83
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$270.83
G.	Computer Operations / Office Manager	\$270.83
H.	Deed Clerk	\$270.83
I.	Exemptions Clerk	\$270.83
J.	Appraiser	\$270.83
K.	Receptionist - Clerk	\$270.83
L.	Appraiser	\$270.83
Total		\$3,250.00

Exhibit XI

XI. Travel Mileage Allowance (Listed under Operating Expenses)

On mileage paid in excess of I.R.S. rate, the retirement and medicare benefits are paid. Due to the fact that mileage and I.R.S. allowable for employees varies from year to year, it is impossible to project actual mileage for each position. Figures shown for each position is estimate only based on historical data.

Estimated A.	Chief Appraiser	\$396.00
B.	Deputy Chief Appraiser, RPA	\$1,287.00
C.	G.I.S.	\$132.00
D.	Personal Property Appraiser, RPA	\$132.00
E.	Senior Appraiser, RPA	\$1,287.00
F.	Administrative Assistant/Secretary & Charge Bookkeeper	\$132.00
G.	Computer Operations / Office Manager	\$66.00
H.	Deed Clerk	\$66.00
I.	Exemptions Clerk	\$66.00
J.	Appraiser	\$1,287.00
K.	Receptionist - Clerk	\$66.00
L.	Appraiser	\$1,287.00
Total		\$6,204.00