

## 2020 Adopted Budget

# Central Appraisal District Of Bandera County

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**Adopted by the Board of Directors**

**July 11, 2019**

Texas Property Tax Code Section 6.06 sets out the ways for which the appraisal districts operating budget is prepared, delivered, public hearing set, approved, disapproved, allocated and collected. The Central Appraisal District of Bandera County Board of Directors, on Thursday, May 23, 2019 at 5:30 p.m. met, reviewed and authorized the Chief Appraiser to submit copies of the 2020 Proposed Budget to each taxing unit participating in the district. Notice of Public Hearing was posted in accordance to Property Tax Code 6.06. Public Hearing was held and the budget was adopted by resolution on July 11, 2019.

**EDE & COMPANY, LLC**  
Certified Public Accountants

Eric Ede  
Donna Ede Jones

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Telephone (830) 934-2148  
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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Central Appraisal District of Bandera County  
P. O. Box 1119  
Bandera, TX 78003

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Central Appraisal District of Bandera County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

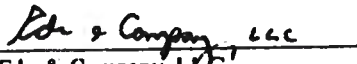
**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Central Appraisal District of Bandera County, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of Changes in Net Pension Liability and Related Ratios, and the schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

  
Ede & Company, L.L.C.  
Certified Public Accountants  
Knippa, Texas

May 22, 2019



CENTRAL APPRAISAL DISTRICT OF BANDERA COUNTY  
APPRAISAL REVIEW BOARD  
1206 Main Street • PO Box 1119  
Bandera, Texas • 78003  
Phone: 830-796-3039 • Fax: 830-460-3672

**Appraisal Review Board  
Bandera County, Texas**

**ORDER APPROVING APPRAISAL RECORDS  
FOR 2019**

On July 17, 2019 the Appraisal Review Board of Bandera County, Texas, met to approve the appraisal records for the tax year 2019 per Sec. 41.12 (a) of the Texas Property Tax Code.

The board finds that the appraisal records, as corrected by the Chief Appraiser according to the orders of the board, should be approved.

The board finds that the sum of appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been filed but not determined is five percent or less of the total appraised value of all other taxable properties.

The board therefore APPROVES the appraisal records as corrected.

Signed on

July 17, 2019

Signature

M. Scott Foster

Chairman, Appraisal Review Board

**ATTEST:**

Angie Massey

Notary Public



# 2019 PRELIMINARY TOTALS

CAD - CENTRAL APPRAISAL DISTRICT OF BANDERA COUNTY  
Under ARB Review Totals

Property Count: 124

7/17/2019 11:38:40AM

Land		Value			
Homesite		2,024,110			
Non Homesite		10,380,530			
Ag Market		13,974,710			
Timber Market		0	Total Land	(+) 26,379,350	
Improvement		Value			
Homesite		5,760,770			
Non Homesite		11,636,340	Total Improvements	(+) 17,397,110	
Non Real		Count	Value		
Personal Property	3		30,990		
Mineral Property	0		0		
Autos	0		0	Total Non Real	(+) 30,990
			Market Value	=	43,807,450
Ag		Non Exempt	Exempt		
Total Productivity Market	13,974,710		0		
Ag Use	168,480		0	Productivity Loss	(-) 13,806,230
Timber Use	0		0	Appraised Value	= 30,001,220
Productivity Loss	13,806,230		0	Homestead Cap	(-) 35,131
			Assessed Value (1.14%)	=	29,966,089
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,101,340
			Net Taxable	=	28,864,748

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 28,864,748 \* (0.000000 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

\* The assessed value under ARB Review represents 1.14% of the overall district value.

TEXAS PROPERTY TAX CODE  
SECTION 26.01

CERTIFICATION OF APPRAISAL ROLL FOR BANDERA ISD

I, Wendy M. Grams, Chief Appraiser of Bandera Central Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the Central Appraisal District of Bandera County subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll.

I do hereby certify that the sum of the appraised values of all properties on which a protest has been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties, and that the following taxing entity's values are true and correct to the best of my knowledge. The Appraisal Review Board approved the appraisal records on July 17<sup>th</sup>, 2019.

Please note that certified values are subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late homestead exemptions.

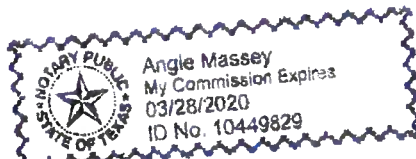
Total Market Value	\$ 2,825,283,925
Total Assessed Value	\$ 2,095,422,795
Net Taxable (before freeze)	\$ 1,697,862,969
Freeze Adjusted Taxable	\$ 1,337,017,844
Total number of properties under protest	65
Total taxable value of property under protest	\$ 16,439,069
Estimated taxpayer's opinion of value for those properties still under protest	\$ 13,151,255
Total number of properties not under protest or included on the certified appraisal roll	0
Estimated taxable value for those properties not under protest or included on the certified appraisal roll	\$ NA

Wendy M. Grams, RPA, CTA, CCA  
Chief Appraiser

ENCLOSED  
Certification Form  
2019 Values with Exemptions  
Effective Tax Rate Assumptions  
Top Ten Taxpayers List  
2018 Current Values  
2019 Freeze Totals

Sworn and subscribed before me this 19<sup>th</sup> day of July 2019

Notary Public State of Texas  
My commission expires: 03/28/2020





**2019 CERTIFIED VALUE  
INFORMATION**

ENTITY	2018 PARCEL COUNT	2019 PARCEL COUNT	2018	2018	UNDER PROTEST	ARB APPROVED	PF	NEW	PERCENT
			CERTIFIED	ADJUSTED					CERTIFIED 7-19-19
CAD*	35.265	35,234	\$2,506,210.986	\$ 2,541,157.186	\$21,689,469	\$2,598,963.877		\$42,961,230	3.70
BC	35.265	35,235	\$2,186,863.810	\$ 2,214,342.977	\$20,448.504	\$2,268,220.925	0.90%	\$42,824.873	3.72
SPC	35.265	35,236	\$2,178,398.904	\$ 2,205,824.451	\$20,424.504	\$2,259,761,505	0.90%	\$42,800.707	3.73
CR	35.265	35,236	\$2,186,856.179	\$ 2,214,241.751	\$20,448.504	\$2,268,172,489	0.90%	\$42,824.873	3.72
BISD	28.145	28,140	\$1,632,145.144	\$ 1,650,903.645	\$16,439,069	\$1,697,862,969	0.97%	\$37,438,822	4.03
MISD	4.336	4,321	\$253,273.539	\$ 257,370.281	\$3,596.200	\$260,732.105	1.38%	\$3,450,445	2.94
UISD	2.376	2,365	\$129,405,362	\$ 130,021,630	\$56,010	\$132,851,362	0.04%	\$1,086,760	2.66
NISD	412	411	\$35,882,159	\$ 36,082,527	\$0	\$36,950,380	0.00%	\$336,780	2.98
BT	1,185	1,231	\$97,957,597	\$ 100,638,517	\$1,829,592	\$101,118,849	1.81%	\$838,817	3.23
FR	703	702	\$41,361,321	\$ 41,359,643	\$0	\$43,082,121	0.00%	\$1,115,618	4.16
SW	35.265	35,236	\$2,215,330,710	\$ 2,244,588,573	\$20,508,129	\$2,298,131,131	0.89%	\$42,899,296	3.74
ESD	2,204	2,197	\$117,408,500	\$ 117,985,027	\$56,010	\$120,751,585	0.05%	\$1,271,390	2.85

\* CAD ASSESSED VALUE

\*\* ENTITY NET TAXABLE

PF= PROTEST FILED

## 2020 Adopted Budget

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**Adopted by the Board of Directors**

**July 11, 2019**

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CENTRAL APPRAISAL DISTRICT OF BANDERA COUNTY	2020 ADOPTED
LINE ITEMS	BUDGET
ARB	\$25,000.00
TRANSPARENCY WEBSITE	\$4,000.00
CAMA SYSTEM	\$138,503.00
GIS	\$2,200.00
OFFICE	\$145,845.00
APPRAISAL SERVICES	\$34,365.00
LEGAL SERVICES	\$45,000.00
BUILDING	\$15,290.00
RECORD MAINTENANCE	\$13,050.00
CAPITAL IMPROVEMENTS	\$185,000.00
CAPITAL EXPENDITURES	\$4,000.00
SUB-TOTAL	\$612,253.00
PERSONNEL	\$799,246.00
BUDGET TOTAL	\$1,411,499.00
ALLOCATED TO ENTITIES	\$1,411,499.00

### 6561 SALAIRES - 2020 11 STAFF

POSITION	SALARY	FICA	MEDICARE	TWC	TML	TCDRS	LONGEVITY	TOTAL
ADMINISTRATIVE SPECIALIST / EXEMPTION APPRAISER	\$41,104.00	\$2,548.45	\$596.01	\$207.00	\$6,889.26	\$4,163.84	\$ 1,500.00	\$57,008.55
APPRAISER I	\$37,128.00	\$2,301.94	\$538.36	\$207.00	\$6,889.26	\$3,761.07		\$50,825.62
APPRAISER I / II	\$38,056.00	\$2,359.47	\$551.81	\$207.00	\$6,889.26	\$3,855.07		\$51,918.62
APPRAISER II / III	\$41,982.00	\$2,602.88	\$608.74	\$207.00	\$6,889.26	\$4,252.78		\$56,542.66
GIS OPERATOR / IT / RPA	\$55,018.00	\$3,411.12	\$797.76	\$207.00	\$6,889.26	\$5,573.32	\$ 500.00	\$72,396.46
APPRAISER RPA	\$55,018.00	\$3,411.12	\$797.76	\$207.00	\$6,889.26	\$5,573.32	\$ 500.00	\$72,396.46
SENIOR APPRAISER / ABTRACTOR RPA	\$59,178.57	\$3,669.07	\$858.09	\$207.00	\$6,889.26	\$5,994.79	\$ 1,500.00	\$78,296.77
SENIOR APPRAISER RPA CCA	\$59,178.57	\$3,669.07	\$858.09	\$207.00	\$6,889.26	\$5,994.79		\$76,796.78
OPERATIONS COORDINATOR	\$61,989.76	\$2,153.64	\$898.85	\$207.00	\$6,889.26	\$6,279.56		\$78,418.08
DEPUTY CHIEF APPRAISER RPA	\$73,598.70	\$4,563.12	\$1,067.18	\$207.00	\$6,889.26	\$7,455.55		\$93,780.81
CHIEF APPRAISER RPA CCA	\$87,277.74	\$5,411.22	\$1,265.53	\$207.00	\$6,889.26	\$8,841.24	\$ 1,000.00	\$110,891.98
2020 PRELIMINARY	\$609,529.34	\$36,101.10	\$8,838.18	\$2,277.00	\$75,781.86	\$61,745.32	\$ 5,000.00	\$799,272.79

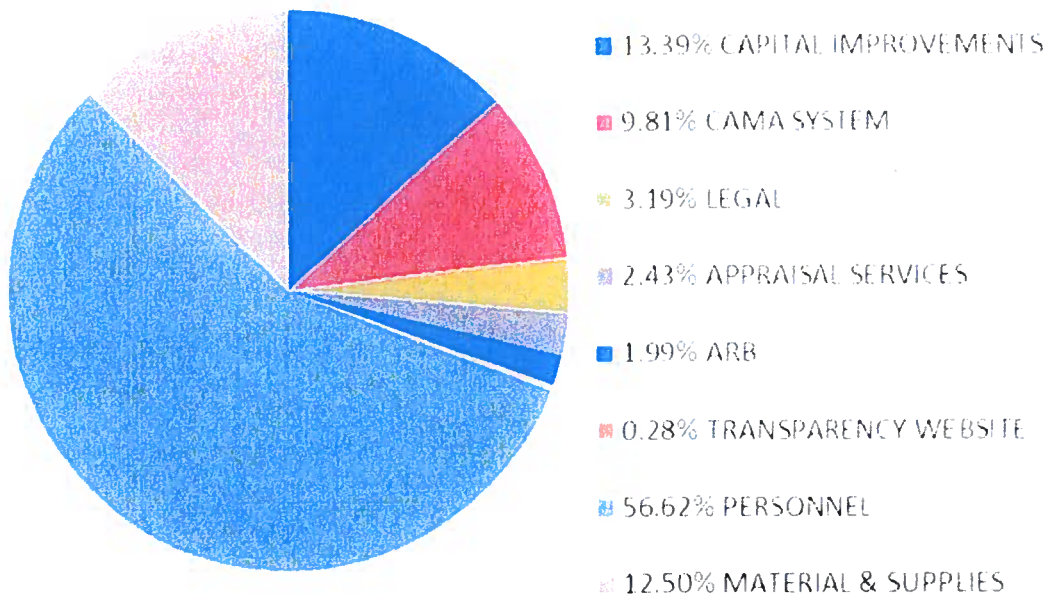
### 6070 CAPITAL EXPENDITURES

\$4,000

Expenditures for the improvement of the facility and/or the purchase of assets along with reserves for replacement. 2020 proposed capital expenditures could include resurface of parking lot, building improvements and/or server maintenance.

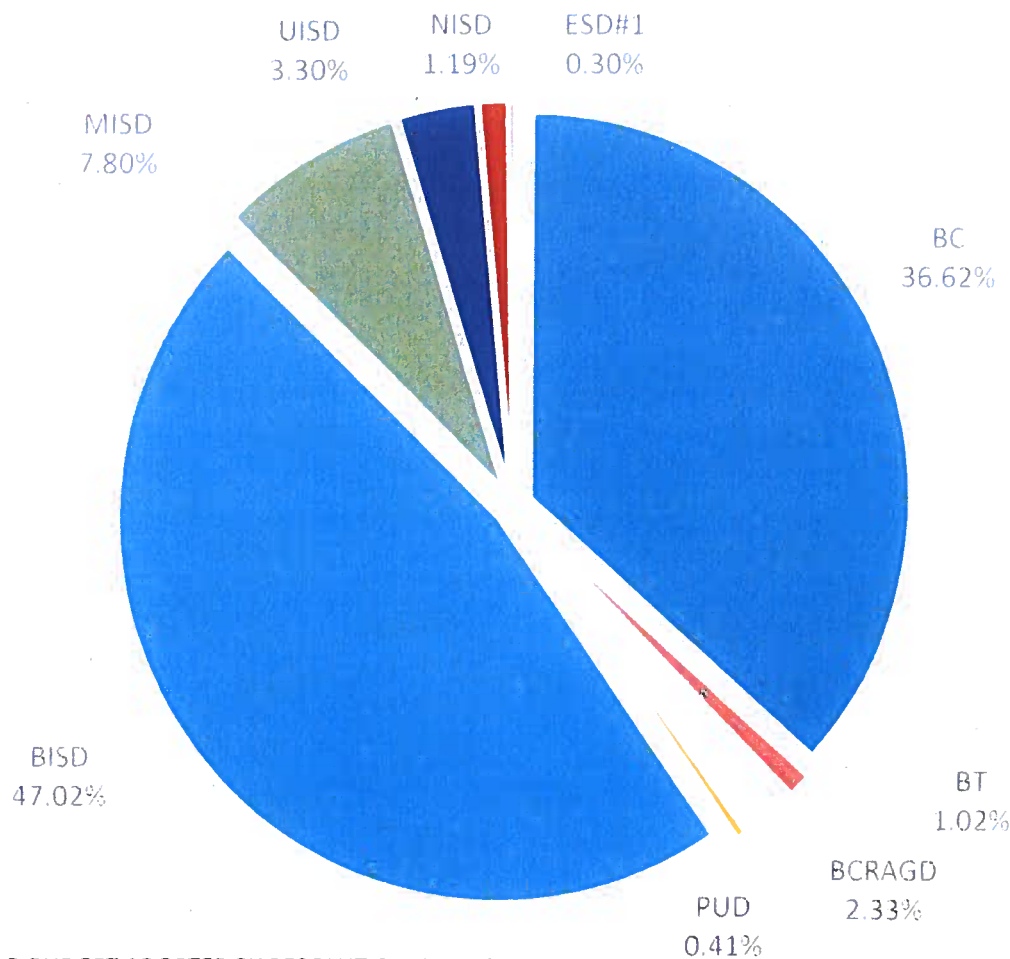
CENTRAL APPRAISAL DISTRICT OF BANDERA COUNTY									
ESTIMATED 2020 BUDGET ALLOCATION									
	BANDERA CO	BANDERA CITY	BCRAGO	FLYING L PUD	BANDERA ISD	MEDINA ISD	UTOPIA ISD	ESD#1	NORTHSIDE ISD
TAX LEVY	\$14,287,929.06	\$399,578.83	\$908,007.26	\$160,319.28	\$18,349,401.66	\$3,044,320.87	\$1,288,221.39	\$117,999.09	\$465,432.82
PERCENTAGE	36.62%	1.02%	2.33%	0.41%	47.02%	7.80%	3.30%	0.30%	1.19%
ALLOCATION	\$516,831.68	\$14,453.81	\$32,844.99	\$5,799.17	\$663,745.74	\$110,121.03	\$46,598.33	\$4,268.34	\$16,835.92
QUARTERLY	\$129,207.92	\$3,613.45	\$8,211.25	\$1,449.79	\$165,936.44	\$27,530.26	\$11,649.58	\$1,067.08	\$4,208.98
				The Formula for Allotments --					
Levy issued by County Tax Assessor Collector - (All Under Column B- total is on B13)									
Entity Levy Amount X total \$39,021,210.26 = Percentage X CAD Budget \$1,411,499.00 = Amount of Allotment for Each Entity.									
PRELIMINARY ALLOCATION AMOUNT IS FIGURED BASED ON 2018 LEVY INFORMATION. 2019 LEVY WILL BE USED TO CALCULATE ACTUAL 2020 ALLOCATION									

**2020 ADOPTED BUDGET  
CENTRAL APPRAISAL DISTRICT OF BANDERA COUNTY**



# 2020 ESTIMATED ENTITY ALLOCATION

ENTITY	ALLOCATION	PERCENTAGE
BANDERA COUNTY	\$516,831.68	36.62%
BANDERA CITY	\$14,453.81	1.02%
BCRAGD	\$32,844.99	2.33%
FLYING L PUD	\$5,799.17	.41%
BISD	\$663,745.74	47.02%
MISD	\$110,121.03	7.80%
UISD	\$46,598.33	3.30%
NISD	\$16,835.92	1.19%
ESD#1	\$4,268.34	.30%
<b>TOTAL</b>	<b>\$1,411,499.00</b>	<b>100%</b>

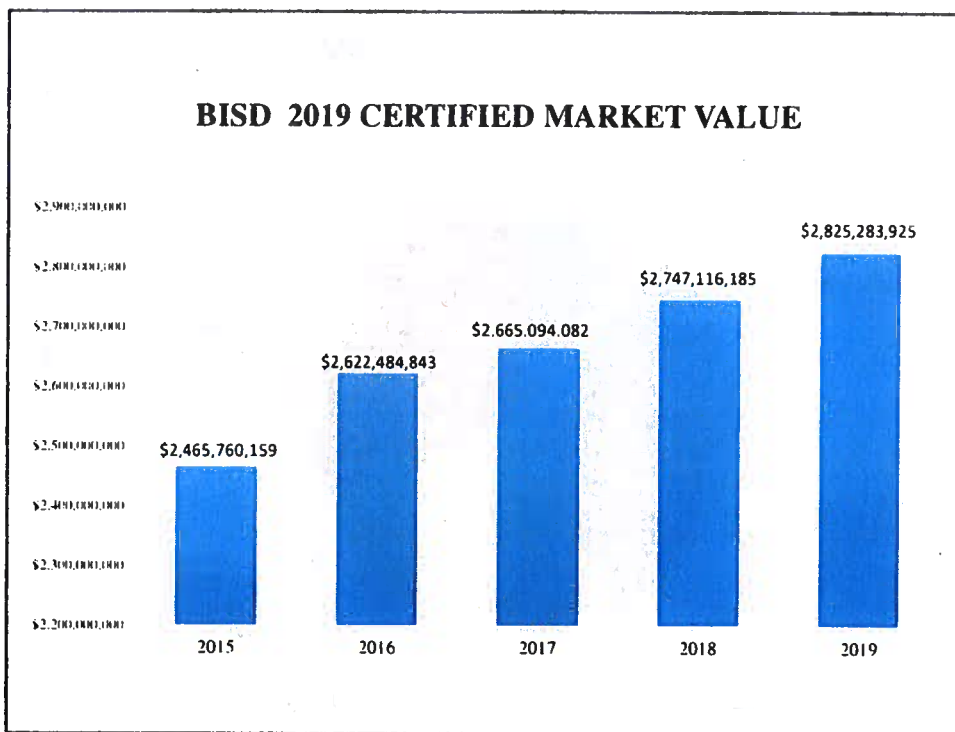


**2019**  
**NOTICE OF APPRAISED VALUE & APPRAISAL REVIEW BOARD PROCESS**

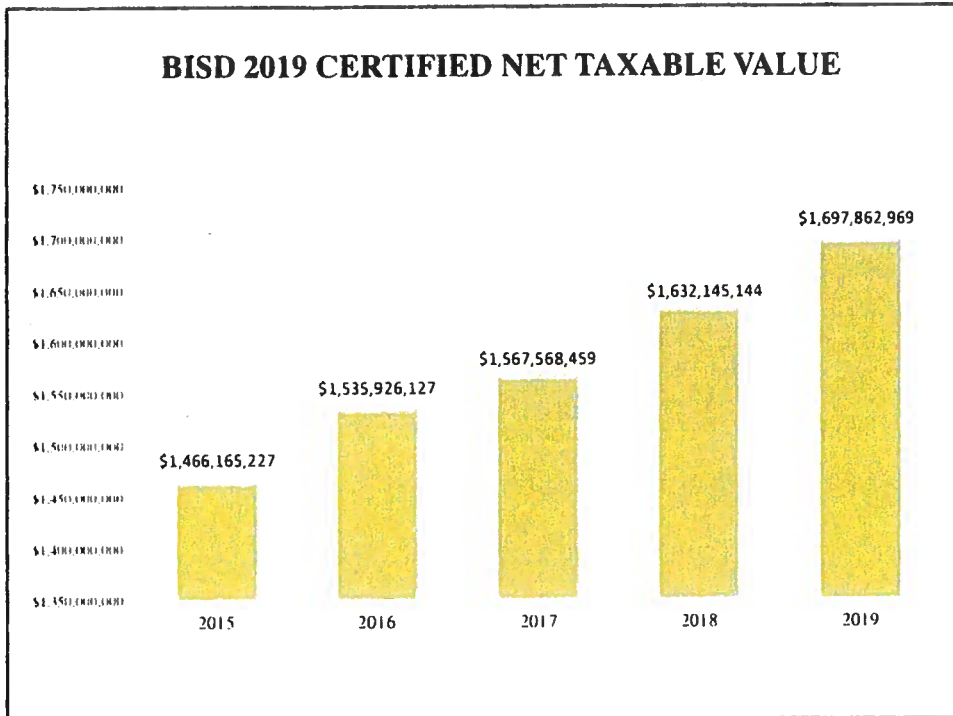
	2019	2018	2017	2016	2015
PTC 26.01 (a) CERT DATE	25-Jul	25-Jul	25-Jul	25-Jul	25-Jul
ACTUAL CERT DATE	19-Jul	29-Jun	13-Jul	20-Jul	21-Jul
ASSESSED VALUE	1.14%	1.58%	0.92%	0.15%	1.10%
NOTICE OF APPRAISED VALUE	14,132	17,011	9,259	13,804	10,460
PROTEST FILED	1,243	1,915	1,422	2,093	1,282
SETTLED INFORMALLY WITH STAFF	889	1435	804	1595	559
ARB PROCESS	174	166	193	321	208
OPEN PROTESTS	180				

AS OF 7-19-19

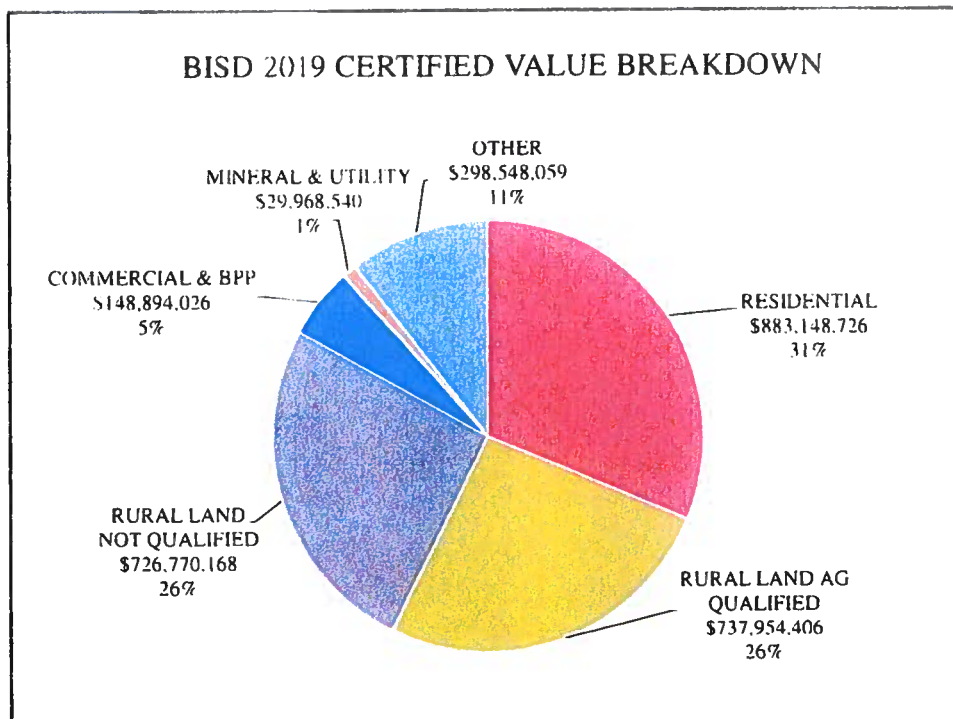
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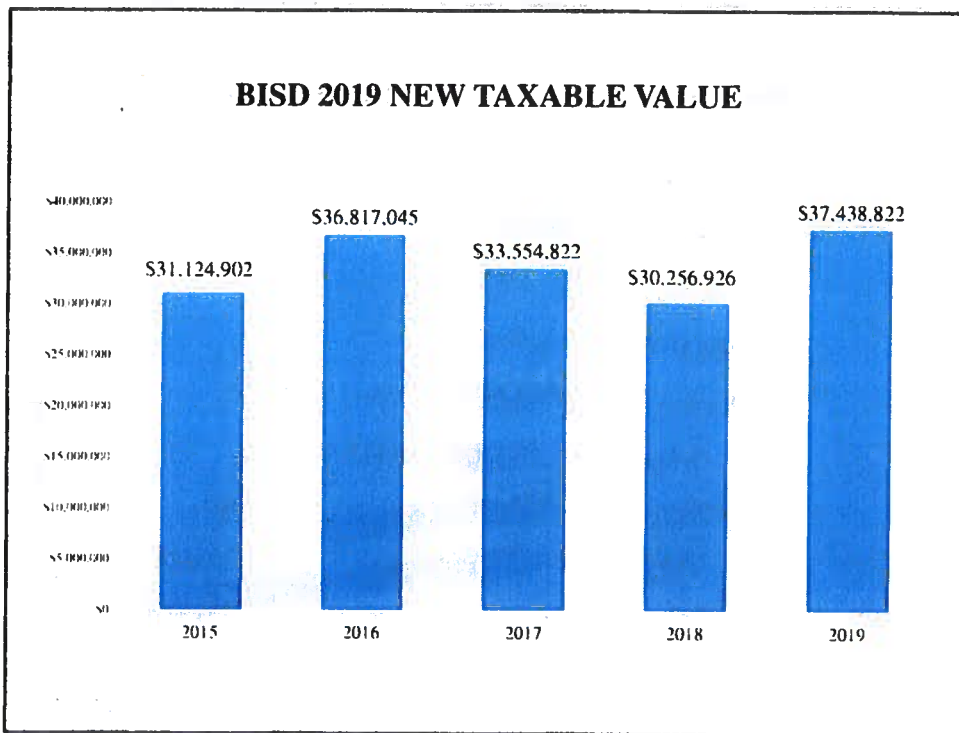


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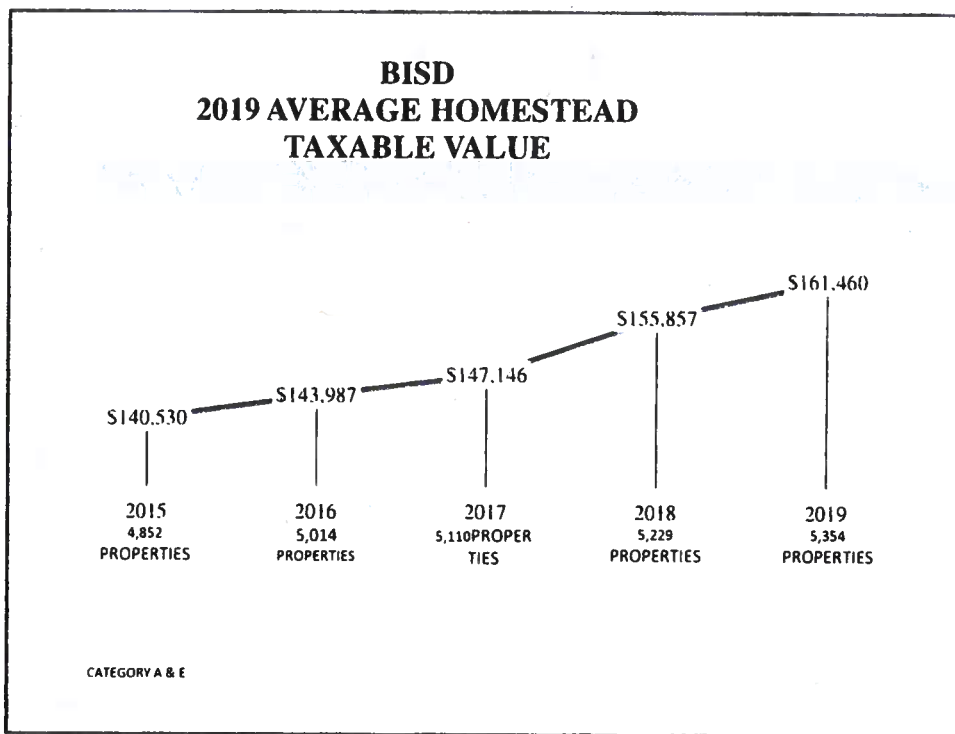


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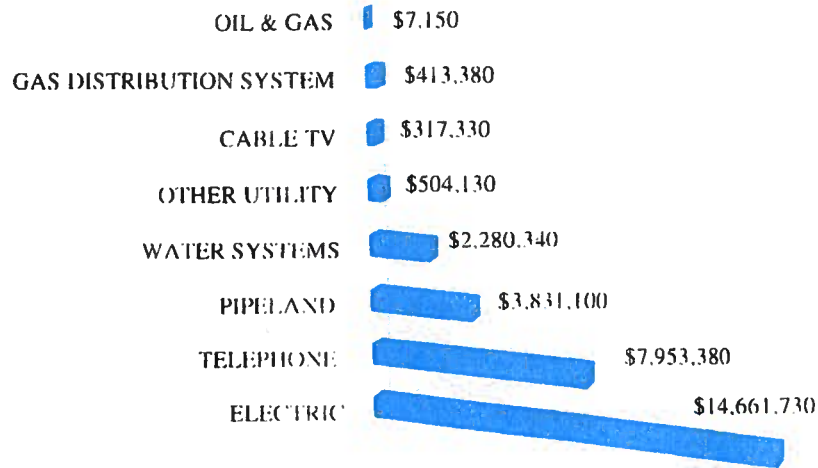


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### BISD MINERAL & UTILITY BREAKDOWN



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### 2019 TOP 10 TAXPAYERS BANDERA ISD

TAXPAYER NAME	MARKET VALUE	TAXABLE VALUE
BANDERA ELECTRIC COOP INC	\$14,828,590	\$14,828,590
CHAMPION DOWAN LLC	\$8,317,280	\$4,507,030
MHC TT INC	\$4,311,480	\$4,311,480
SNF 222 FM 1077 LLC	\$4,126,790	\$4,126,790
FLYING L REAL ESTATE LLC	\$3,683,212	\$3,683,212
ENTERPRISE TEXAS PIPELINE LP	\$3,683,010	\$3,683,010
HICKS FAMILY PARTNERSHIP LTD	\$3,807,890	\$3,546,000
VICEROY PETROLEUM LP	\$3,455,340	\$3,455,340
SANCTUS RANCH LLC	\$3,532,930	\$3,339,360
ALKEK & WILLIAMS LAND LTD	\$5,387,470	\$3,326,780

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