

*Polk Central Appraisal District  
114 Matthews  
Livingston, Texas 77351  
936-327-2174*



*CHAD S HILL, RPA, CCA  
Chief Appraiser*

March 15, 2024

Sydney Murphy, Polk County Judge  
Polk County  
101 W Church, STE 300  
Livingston, Texas 77351

To Whom It May Concern:

The public hearing of the Polk Central Appraisal District 2025 Public Hearing is scheduled for March 28, 2024 at 5:00 pm. The hearing will be held at the Appraisal District Office located at 114 Matthews, Livingston, Texas.

Enclosed you will find the public hearing notice and the proposed budget.

If you have any questions, please contact Chad Hill, Chief Appraiser, at 936-327-2174.

Sincerely,

Mike Nettles, Board President  
PCAD Board of Directors

2024-066

**NOTICE OF PUBLIC HEARING MEETING OF THE  
GOVERNING BODY OF THE  
POLK CENTRAL APPRAISAL DISTRICT**

Notice is hereby given that a Public Hearing meeting of the governing body of the Polk Central Appraisal District, will be held on the 28<sup>th</sup> day of MARCH, 2024 at 5:00 PM in the Polk Central Appraisal District office, 114 Matthews, Livingston, Texas at which time the following subjects will be discussed, to wit:

- I. CALL TO ORDER
- II. 2025 POLK CENTRAL APPRAISAL DISTRICT BUDGET
- III. ADJOURN

Signed this 15<sup>th</sup> day of MARCH, 2024


Polk Central Appraisal District

  
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I, the undersigned authority do hereby certify that the above Notice of meeting of the governing body of the above named political subdivision, is a true and correct copy of said Notice; and that I posted a true and correct copy of said Notice on the bulletin board, located at a place convenient and readily accessible to the general public at all times in its administrative office at 114 Matthews, Livingston, Texas, and said Notice was posted on the 15<sup>TH</sup> day of MARCH, 2024 by 12:00pm and remained so posted continuously for a least 10 DAYS immediately preceding the scheduled time of said meeting, a true and correct copy of said Notice was furnished to each county or counties in which the above named political subdivision is located.

Signed this 15<sup>TH</sup> day of MARCH, 2024

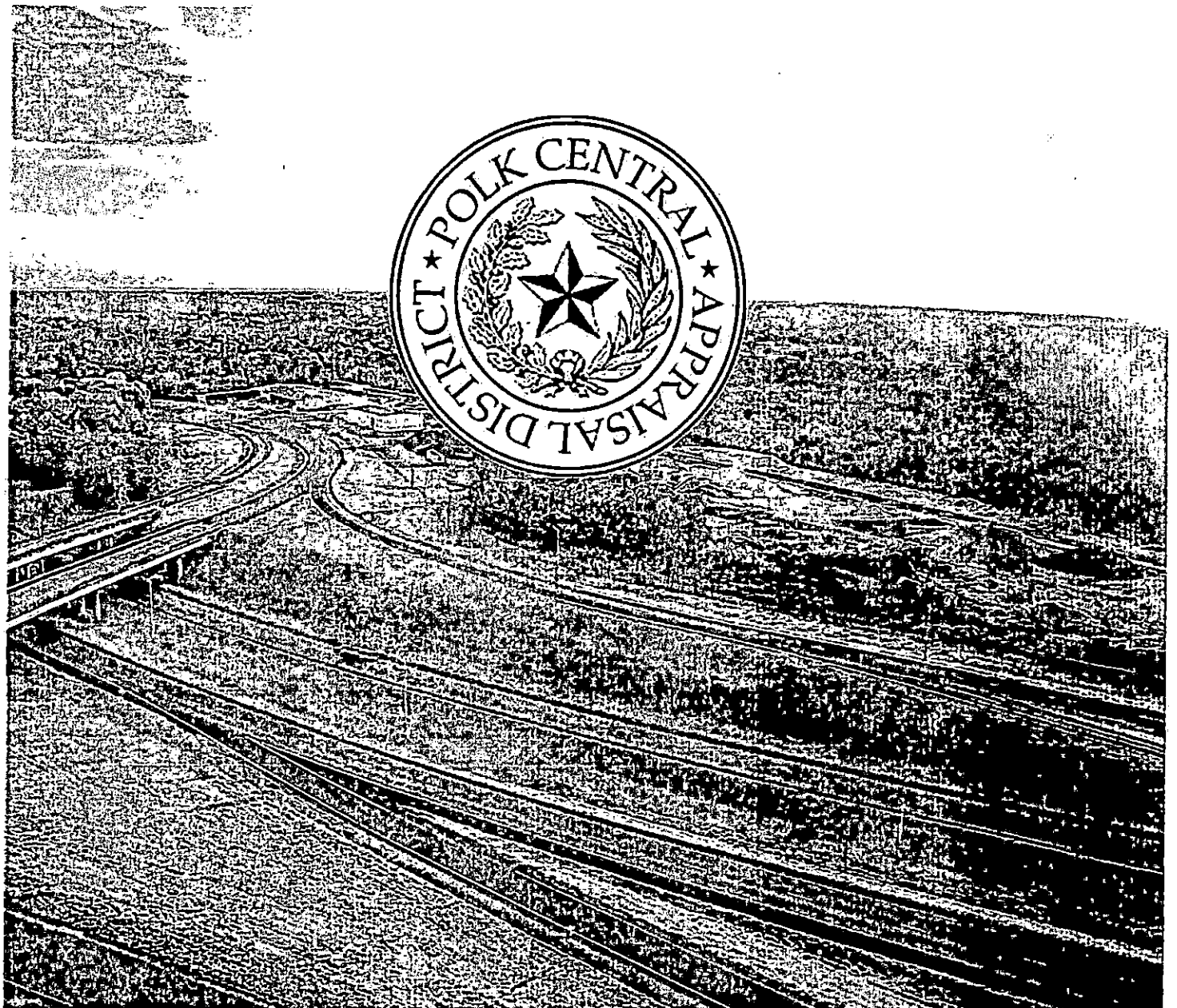
Polk Central Appraisal District

  
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**FILED FOR RECORD**  
**2024 MAR 15 AM 10:16**  
*Schelana Hook*  
**SCHELANA HOOK**  
**POLK COUNTY CLERK**

# POLK CENTRAL APPRAISAL DISTRICT

2025 PRELIMINARY BUDGET



Line Item Budget

	2024 Amount	2025 Amount
5101 Deputy Chief App**	80,000	84,000
5102 Admin/AG Timber/HS Aud	55,372	57,586
5103 Chief Appraiser**	112,000	112,000
5104 Appraiser III/ RPA *	53,820	58,820
5105 Deed Specialist **	46,058	48,058
5106 Data Entry	45,540	47,540
5107 Customer Service	39,847	41,847
5108 Data & Map Adm.	47,093	45,000
5109 Deed Clerk/DataEntry (new postion)	0	36,000
5110 Appraisal Director RPA**	61,582	66,582
5111 Appraiser IT RPA**(ARB Specialist)	58,478	63,478
5112 Appraiser RPA *	53,820	58,820
5114 GIS Mapping	0	65,000
5113 Customer Service/Data	38,812	40,812
5115 Customer Serv Man.	42,952	44,952
5116 Appraiser RPA *	53,820	58,820
5117 Appraiser RPA *	53,820	45,000
5118 Appraiser III/RPA *	53,820	58,820
5119 Deputy Chief Admin	70,000	74,000
5151 Medical Insurance	150,000	150,000
5153 Workmans Comp	3,500	4,100
5155 Retirement CAD PT	150,000	198,969
5156 HI Medicare CAD	11,000	13,000
5157 State Unemployment Ins	5,800	5,800
5158 Longevity Pay	25,000	27,000
5159 Contract Labor (sales)	15,000	15,000
5201 Office Supplies	22,000	26,000
5203 Mapping Supplies	2,000	2,000
5204 Capital Outlay Furniture/Capital Exp. Pictometry	2,000	28,620
5205 Postage	30,000	36,000
5208 Appraisal Notices (Postage and Printing)	37,000	37,000
5209 Post Card( Postage and Printing)	25,000	0
5207 Office Equipment/ Computer replacement	9,000	12,000
5230 Dues	2,000	3,100
5245 Education	6,000	7,500
5250 Travel Expenses	7,000	7,000
5260 Forms and Business cards and ID's	1,200	1,200
5262 Computer Supplies	3,500	3,500
5263 Computer Software/Sales software/moved mapping to full time mapping	147,000	136,000
5265 Insurance Coverage	6,000	7,800
5270 Telephone/Internet	12,500	12,500
5275 Equipment Expense	6,500	6,500
5280 Janitorial Service	6,500	7,000
5285 City Bills	13,000	13,000
5306 Audit Service	8,000	9,000
5310 Legal Services	25,000	30,000
5311 PVS Legal	1,500	0
5315 Legal Publications	1,000	1,000
5317 Hugh Landrum & Assoc.	55,000	55,000
5335 Office Repairs	3,500	3,500
5360 Review Board	18,000	22,000
5365 Contingency	12,000	20,000
5370 Computer Services	2,500	2,500
5375 Web Site	3,500	3,500
6000 Building & IMP	3,000	10,000
<b>Totals</b>	<b>\$1,798,334</b>	<b>\$2,024,224</b>
CD#1	\$57,507.02	\$59,155.03
CD#2	\$25,332.12	\$25,861.47

\*denotes travel field appraisers-12,000  
 \*\* denotes portion travel  
 See travel breakdown spreadsheet

## 2025 Budget Allocation Summary

Entity	2023 Levy Amount	2025 Percentage of Total	Total Budget Contributor	Less 2023 Remaining	Total Net Contribution by	Total Net Quarterly Payment by	Entity
City of Corrigan	\$558,679.45	0.78%	\$15,744.18	\$0.00	\$15,744.18	\$3,936.04	
City of Goodrich	\$73,658.17	0.10%	\$2,075.77	\$0.00	\$2,075.77	\$518.94	
City of Onalaska	\$552,696.62	0.77%	\$15,575.58	\$0.00	\$15,575.58	\$3,893.89	
Polk County	\$28,291,845.81	39.39%	\$797,294.17	\$0.00	\$797,294.17	\$199,323.54	
Big Sandy ISD	\$2,129,413.13	2.96%	\$60,009.12	\$0.00	\$60,009.12	\$15,002.28	
Chester ISD	\$495,057.20	0.69%	\$13,951.24	\$0.00	\$13,951.24	\$3,487.81	
Corrigan ISD	\$5,425,421.59	7.55%	\$152,894.12	\$0.00	\$152,894.12	\$38,223.53	
Goodrich ISD	\$1,637,758.26	2.28%	\$46,153.76	\$0.00	\$46,153.76	\$11,538.44	
Leggett ISD	\$1,070,642.75	1.49%	\$30,171.85	\$0.00	\$30,171.85	\$7,542.96	
Livingston ISD	\$22,230,348.51	30.95%	\$626,474.76	\$0.00	\$626,474.76	\$156,618.69	
Onalaska ISD	\$7,176,907.71	9.99%	\$202,252.86	\$0.00	\$202,252.86	\$50,563.21	
Woodville ISD	\$94,294.76	0.13%	\$2,657.33	\$0.00	\$2,657.33	\$664.33	
Memorial Point Utility Dist.	\$711,046.24	0.99%	\$20,038.04	\$0.00	\$20,038.04	\$5,009.51	
Polk County Fresh Water Dist.	\$1,381,468.63	1.92%	\$38,931.25	\$0.00	\$38,931.25	\$9,732.81	
<b>Totals</b>	<b>\$71,829,238.83</b>	<b>100.00%</b>	<b>\$2,024,224.00</b>	<b>\$0</b>	<b>\$2,024,224.00</b>	<b>\$506,056.00</b>	

2025 budget allocation based on 2023 certified levy amounts with hs adjustment  
**upon completion of the 2023 audit remaining funds will be credited to jurisdictions by percentage**

## Budget History

<b>2015 Total Budget</b>	\$1,256,000.00	0.000%
<b>2016 Total Budget</b>	\$1,256,000.00	0.000%
<b>2017 Total Budget</b>	\$1,256,000.00	0.000%
<b>2018 Total Budget</b>	\$1,276,000.00	1.500%
<b>2019 Total Budget</b>	\$1,306,000.00	2.30%
<b>2020 Total Budget</b>	\$1,380,350.00	5.60%
<b>2021 Total Budget</b>	\$1,432,150.00	3.75%
<b>2022 total Budget</b>	\$1,513,200.00	5.65%
<b>2023 total Budget</b>	\$1,638,200.00	6.80%
<b>2024 Total Budget</b>	\$1,798,334.00	9.70%
<b>2025 Proposed Budget</b>	\$2,024,224.00	12.56%

**Actual Entity Payment History After Credit**

Entity	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Big Sandy ISD	\$81,861.85	\$83,618.55	\$82,827.09	\$50,720.51	\$69,695.24	\$71,253.60	\$66,231.21	\$51,029.09	\$50,076.00	\$55,964.28	\$60,009.12
Chester ISD	\$6,732.38	\$6,877.60	\$6,767.03	\$6,887.45	\$7,201.36	\$7,439.29	\$7,582.18	\$7,920.13	\$8,680.02	\$10,003.92	\$13,951.24
City of Corrigan	\$6,373.56	\$6,497.52	\$6,368.49	\$6,982.87	\$7,582.89	\$8,452.37	\$8,768.87	\$9,003.16	\$10,759.94	\$12,720.80	\$15,744.18
City of Goodrich	\$1,443.79	\$1,474.90	\$1,451.73	\$1,291.92	\$1,294.69	\$1,374.97	\$1,446.26	\$1,489.59	\$1,558.15	\$1,807.81	\$2,075.77
City of Onalaska								\$11,303.91	\$11,605.69	\$12,395.82	\$15,575.58
Corrigan Camden ISD	\$72,845.06	\$74,275.54	\$72,682.50	\$93,389.66	\$93,766.79	\$102,719.51	\$102,901.59	\$109,823.55	\$114,836.10	\$133,849.40	\$152,894.12
Goodrich ISD	\$31,132.54	\$31,852.12	\$31,409.98	\$30,107.91	\$30,039.48	\$30,648.05	\$32,109.33	\$34,573.12	\$41,018.73	\$47,148.71	\$46,153.76
Leggett ISD	\$33,658.30	\$34,398.64	\$34,012.50	\$22,456.33	\$23,416.29	\$23,708.62	\$25,217.04	\$26,250.74	\$27,353.71	\$30,723.38	\$30,171.85
Livingston ISD	\$424,334.81	\$433,327.58	\$425,760.61	\$442,634.33	\$450,219.69	\$473,349.61	\$500,237.48	\$526,156.56	\$568,766.61	\$620,134.12	\$626,474.76
Memorial Point Utility	\$7,451.82	\$7,611.48	\$7,462.95	\$8,024.72	\$8,029.76	\$8,694.20	\$9,576.94	\$9,958.82	\$11,149.84	\$12,645.77	\$20,038.04
Onalaska ISD	\$113,353.80	\$115,431.42	\$112,953.25	\$135,914.91	\$141,505.48	\$147,917.55	\$155,149.81	\$160,920.41	\$170,666.55	\$194,699.72	\$202,252.86
Polk County	\$402,453.98	\$410,963.65	\$403,640.22	\$412,730.12	\$427,068.24	\$444,121.27	\$481,657.67	\$497,203.31	\$545,981.00	\$634,201.33	\$797,294.17
Polk County Fresh Water	\$17,429.18	\$17,798.21	\$17,482.08	\$18,811.52	\$19,263.02	\$20,064.82	\$21,765.30	\$22,562.48	\$25,350.05	\$29,532.33	\$38,931.25
Woodville ISD	\$3,002.94	\$3,062.78	\$3,051.57	\$1,773.77	\$1,942.41	\$1,764.13	\$1,930.31	\$1,595.13	\$1,345.62	\$2,506.60	\$2,657.33
	<b>\$1,202,074.01</b>	<b>\$1,227,189.99</b>	<b>\$1,205,870.00</b>	<b>\$1,231,726.02</b>	<b>\$1,281,025.34</b>	<b>\$1,341,508.00</b>	<b>\$1,414,573.99</b>	<b>\$1,469,790.00</b>	<b>\$1,589,148.01</b>	<b>\$1,798,334.00</b>	<b>\$2,024,224.00</b>

	Salary	Retirement	Travel	ins	Total
5101 Deputy Chief App**	80,000	14,910	4,000	8,329	107,239
5102 Admin/Office Man.**	57,372	10,184	0	8,329	75,885
5103 Chief Appraiser**	105,000	19,880	7,000	8,329	139,468
5104 Appraiser III/ RPA*	46,820	10,441	12,000	8,329	77,590
5105 Deed Specialist **	47,058	8,530	1,000	8,329	64,917
5106 Data Entry	47,540	8,438	0	8,329	64,307
5107 Customer Service	41,487	7,370	0	8,329	57,186
5108 Data & Map Adm.	45,000	7,987	0	8,329	61,316
5109 Deed Clerk/DataEntry (new postion)	36,000	6,390	0	8,329	50,719
5110 Appraisal Director RPA**	59,582	11,818	7,000	8,329	86,729
5111 Appraiser IT RPA**(ARB Specialist)	56,478	11,267	7,000	8,329	83,074
5112 Appraiser RPA *	46,820	10,440	12,000	8,329	77,589
5114 GIS Mapping	64,000	11,538	1,000	8,329	84,867
5113 Customer Service/Data	40,812	7,244	0	8,329	56,385
5115 Customer Serv Man.	44,952	7,978	0	8,329	61,259
5116 Appraiser RPA*	46,820	10,440	12,000	8,329	77,589
5117 Appraiser RPA*	46,820	10,440	12,000	8,329	77,589
5118 Appraiser III/RPA *	46,820	10,440	12,000	8,329	77,589
5119 Admin APP/ Deputy Chief ADMIN	70,000	13,135	4,000	8,329	95,464