

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



*CHAD S HILL, RPA, CCA
Chief Appraiser*

April 1, 2024

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

To Whom It May Concern:

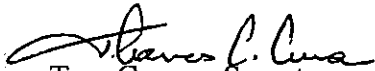
The Board of Directors of the Polk Central Appraisal District adopted the 2025 Appraisal District Budget at the regular board meeting March 28, 2024.

Enclosed you will find a copy of the 2025 Polk Central Appraisal District's Adopted Budget and the allocation estimate for all entities.

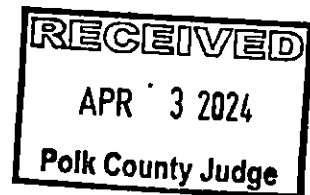
Per Sec. 6.06 (b) Property Tax Code, '...If governing bodies of a majority of the taxing units entitled to vote...adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after adoption, the budget does not take effect...'.

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

Respectfully submitted,

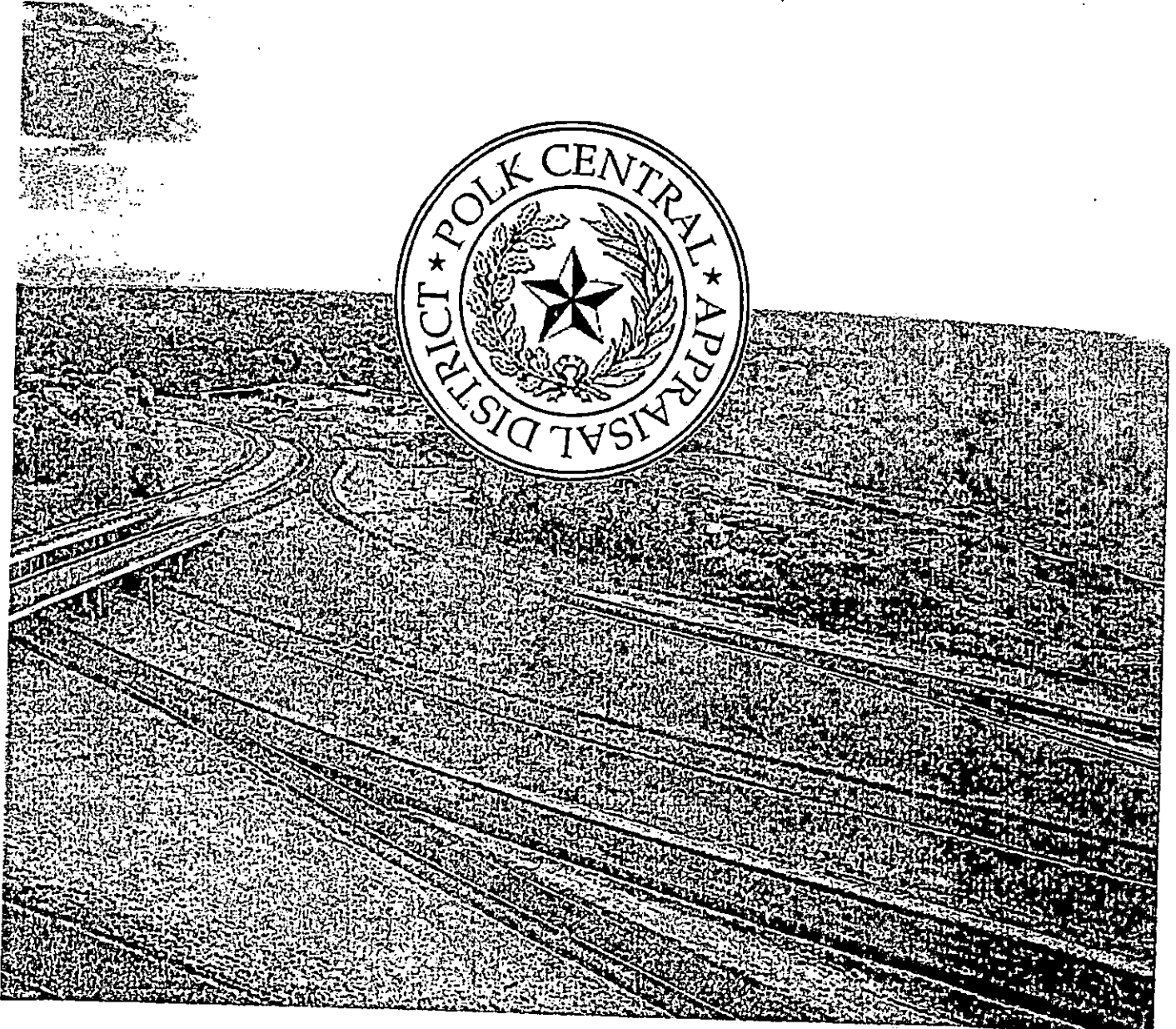
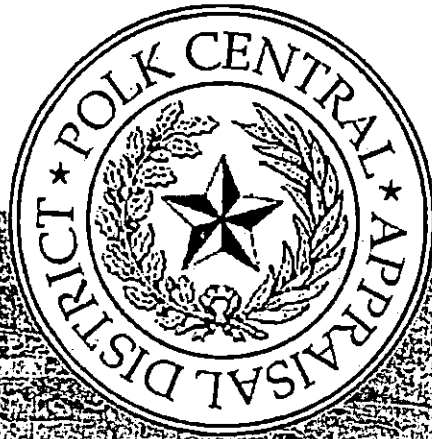

Tom Curran, Secretary
PCAD Board of Directors

cc: Sydney Murphy, Polk County Judge



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 position)	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	28,600
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
Totals	\$1,798,334	\$2,024,224

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	Total Net Quarterly Payment by Entity
City of Corrigan	\$558,679.45	0.78%	\$15,744.18	\$137.49	\$15,606.69	\$3,901.67
City of Goodrich	\$73,658.17	0.10%	\$2,075.77	\$18.13	\$2,057.64	\$514.41
City of Onalaska	\$552,696.62	0.77%	\$15,575.58	\$136.02	\$15,439.56	\$3,859.89
Polk County	\$28,291,845.81	39.39%	\$797,294.17	\$6,962.55	\$790,331.62	\$197,582.90
Big Sandy ISD	\$2,129,413.13	2.96%	\$60,009.12	\$524.04	\$59,485.07	\$14,871.27
Chester ISD	\$495,057.20	0.69%	\$13,951.24	\$121.83	\$13,829.40	\$3,457.35
Corrigan ISD	\$5,425,421.59	7.55%	\$152,894.12	\$1,335.18	\$151,558.94	\$37,889.74
Goodrich ISD	\$1,637,758.26	2.28%	\$46,153.76	\$403.05	\$45,750.71	\$11,437.68
Leggett ISD	\$1,070,642.75	1.49%	\$30,171.85	\$263.48	\$29,908.36	\$7,477.09
Livingston ISD	\$22,230,348.51	30.95%	\$626,474.76	\$5,470.83	\$621,003.92	\$155,250.98
Onalaska ISD	\$7,176,907.71	9.99%	\$202,252.86	\$1,766.22	\$200,486.64	\$50,121.66
Woodville ISD	\$94,294.76	0.13%	\$2,657.33	\$23.21	\$2,634.12	\$658.53
Memorial Point Utility Dist.	\$711,046.24	0.99%	\$20,038.04	\$174.99	\$19,863.05	\$4,965.76
Polk County Fresh Water Dist.	\$1,381,468.63	1.92%	\$38,931.25	\$339.98	\$38,591.27	\$9,647.82
Totals	\$71,829,238.83	100.00%	\$2,024,224.00	\$17,677	\$2,006,547.00	\$501,636.75

2025 budget allocation based on 2023 certified levy amounts with hs adjustment

Budget History

2015 Total Budget	\$1,256,000.00	0.000%
2016 Total Budget	\$1,256,000.00	0.000%
2017 Total Budget	\$1,256,000.00	0.000%
2018 Total Budget	\$1,276,000.00	1.500%
2019 Total Budget	\$1,306,000.00	2.30%
2020 Total Budget	\$1,380,350.00	5.60%
2021 Total Budget	\$1,432,150.00	3.75%
2022 total Budget	\$1,513,200.00	5.65%
2023 total Budget	\$1,638,200.00	6.80%
2024 Total Budget	\$1,798,334.00	9.70%
2025 Proposed Budget	\$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	\$59,485.07
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	\$13,829.40
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	\$15,606.69
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	\$2,057.64
City of Onalaska								\$11,303.91	\$11,605.69	\$12,395.82	\$15,439.56
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	\$151,558.94
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	\$45,750.71
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	\$29,908.36
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	\$621,003.93
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	\$19,863.05
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	\$200,486.64
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	\$790,331.62
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	\$38,591.27
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	\$2,634.12
	\$1,202,074.01	\$1,227,189.99	\$1,205,870.00	\$1,231,726.02	\$1,281,025.34	\$1,341,508.00	\$1,414,573.99	\$1,469,790.00	\$1,589,148.01	\$1,798,334.00	\$2,006,547.00

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											
Corrigan Camden ISD	\$72,845.06	\$74,275.54	\$72,682.50	\$93,389.66	\$93,766.79	\$102,719.51	\$102,901.59	\$11,303.91	\$11,605.69	\$12,395.82	\$15,575.58
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
	<u>\$1,202,074.01</u>	<u>\$1,227,189.99</u>	<u>\$1,205,870.00</u>	<u>\$1,231,726.02</u>	<u>\$1,281,025.34</u>	<u>\$1,341,508.00</u>	<u>\$1,414,573.99</u>	<u>\$1,469,790.00</u>	<u>\$1,589,148.01</u>	<u>\$1,798,334.00</u>	<u>\$2,024,224.00</u>

	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