

**JEFFERSON CENTRAL**

**APPRAISAL DISTRICT**

**2022**

**ADOPTED BUDGET**

# JEFFERSON CENTRAL APPRAISAL DISTRICT

## 2022 ADOPTED BUDGET SUMMARY

### REVENUES

2021 Estimated Fund Balance	\$	500,000	
Entity Allocations		6,587,796	
Estimated Miscellaneous Income		<u>5,000</u>	
<b>Total Revenues</b>			<b>\$ <u>7,092,796</u></b>

### EXPENDITURES

Salaries/Benefits	\$	3,961,537	
Capital Outlay		261,029	
General Operating		<u>2,870,230</u>	
<b>Total Expenditures</b>			<b>\$ <u>7,092,796</u></b>

**JEFFERSON CENTRAL APPRAISAL DISTRICT**

**Revised Entity Allocations**

**2022 Adopted Budget**

Entity	2021 Tax Levy	% Allocation	Proposed 2021 Entity Allocations	2020 Tax Levy	% Allocation	Pro-rata Share of Estimated 2021 Fund Balance	Pro-rata Share 2022 Allocations
City of Beaumont	\$62,407,045.36	9.7272%	\$689,445.54	\$55,976,261.26	9.0524%	\$45,261.88	\$644,183.66
City of Groves	6,227,343.33	0.9706%	\$68,796.94	6,265,180.55	1.0132%	\$5,065.97	\$63,730.97
City of Nederland	7,314,625.02	1.1401%	\$80,808.75	7,411,228.91	1.1985%	\$5,992.65	\$74,816.10
City of Pt. Arthur	23,364,933.07	3.6418%	\$258,125.48	21,826,918.14	3.5298%	\$17,649.04	\$240,476.44
City of Pt. Neches	7,557,720.37	1.1780%	\$83,494.36	7,098,383.30	1.1479%	\$5,739.69	\$77,754.67
City of Bevil Oaks	123,471.79	0.0192%	\$1,364.06	138,875.85	0.0225%	\$112.29	\$1,251.77
City of Taylor Landing	53,188.13	0.0083%	\$587.60	48,916.84	0.0079%	\$39.55	\$548.05
Beaumont ISD	142,740,837.48	22.2486%	\$1,576,937.86	139,187,323.70	22.5091%	\$112,545.56	\$1,464,392.30
H-F ISD	11,228,499.73	1.7502%	\$124,047.52	9,104,195.57	1.4723%	\$7,361.57	\$116,685.95
Nederland ISD	38,472,221.45	5.9966%	\$425,024.15	39,240,374.26	6.3459%	\$31,729.40	\$393,294.75
Pt. Arthur ISD	81,369,356.15	12.6828%	\$898,932.79	83,105,130.68	13.4396%	\$67,198.03	\$831,734.76
Pt. Neches Groves ISD	40,675,848.96	6.3400%	\$449,368.85	35,998,617.88	5.8216%	\$29,108.14	\$420,260.71
Sabine Pass ISD	10,908,887.17	1.7003%	\$120,516.58	10,236,047.99	1.6554%	\$8,276.77	\$112,239.81
Hardin-Jefferson ISD	7,081,073.67	1.1037%	\$78,228.58	6,465,833.56	1.0456%	\$5,228.21	\$73,000.37
Drainage Dist. #3	640,164.75	0.0998%	\$7,072.26	624,635.05	0.1010%	\$505.07	\$6,567.19
Drainage Dist. #6	22,586,279.75	3.5205%	\$249,523.27	20,727,896.86	3.3521%	\$16,760.38	\$232,762.89
Drainage Dist. #7	33,449,460.46	5.2137%	\$369,534.90	35,326,949.26	5.7130%	\$28,565.04	\$340,969.86
Jefferson County	92,858,243.28	14.4736%	\$1,025,856.95	89,408,463.31	14.4590%	\$72,294.84	\$953,562.11
J.C. Emer Svc Dist #2	19,334.69	0.0030%	\$213.60	16,635.22	0.0027%	\$13.45	\$200.15
Sabine-Neches Waterways & Nav Dist.	23,779,600.31	3.7065%	\$262,706.55	22,083,212.69	3.5713%	\$17,856.28	\$244,850.27
NW Forest MUD	227,061.84	0.0354%	\$2,508.48	238,436.84	0.0386%	\$192.80	\$2,315.68
Pt. of Beaumont	12,244,591.28	1.9085%	\$135,272.85	11,622,325.67	1.8795%	\$9,397.70	\$125,875.15
Pt. of Pt. Arthur	12,585,436.04	1.9617%	\$139,038.35	12,701,462.83	2.0541%	\$10,270.28	\$128,768.07
Pt. of Sabine Pass	1,223,931.05	0.1908%	\$13,521.45	1,369,154.15	0.2214%	\$1,107.09	\$12,414.36
Trinity Bay Cons.	35,970.99	0.0056%	\$397.39	26,000.48	0.0042%	\$21.02	\$376.37
Water Dist. #10	1,194,766.39	0.1862%	\$13,199.25	1,056,766.81	0.1709%	\$854.49	\$12,344.76
J.C. Emer Svc Dist #1	189,634.52	0.0296%	\$2,095.00	187,912.30	0.0304%	\$151.94	\$1,943.06
J.C. Emer Svc Dist #3	369,159.24	0.0575%	\$4,078.31	316,217.08	0.0511%	\$255.69	\$3,822.62
J.C. Emer Svc Dist #4	642,523.41	0.1001%	\$7,098.32	550,556.39	0.0890%	\$445.17	\$6,653.15
<b>TOTAL</b>	<b>\$641,571,209.68</b>	<b>100.0000%</b>	<b>\$7,087,796.00</b>	<b>\$618,359,913.43</b>	<b>100.0000%</b>	<b>\$500,000.00</b>	<b>\$6,587,796.00</b>

## ADMINISTRATION

ACCT	DESCRIPTION	AMOUNT
6110	Regular Salaries	\$ 401,476
6120	Stipends	4,500
6150	Employer Taxes	7,982
6160	Retirement	88,055
6170	Group Insurance	72,134
6221	Rent/Lease - Equipment	8,000
6250	Maintenance & Repair	1,000
6255	Software Maintenance	7,500
6310	Office Supplies	1,500
6320	Computer Supplies	3,500
6330	Books & Publications	800
6350	Minor Equipment & Software	2,000
6410	Travel & Subsistence	16,000
6415	Auto Allowance	8,400
6430	Dues	5,800
6435	Education	<u>8,500</u>
	<b>SUBTOTAL</b>	<b>\$ 637,147</b>

## APPRAISAL

ACCT	DESCRIPTION	AMOUNT
6110	Regular Salaries	\$ 1,294,944
6120	Stipends	30,000
6150	Employer Taxes	27,924
6160	Retirement	314,801
6170	Group Insurance	283,807
6213	Consulting	489,320
6221	Rent /Lease - Equipment	600
6250	Maintenance & Repair	300
6310	Office Supplies	8,000
6330	Books & Publications	13,500
6350	Minor Equipment & Software	2,000
6410	Travel & Subsistence	40,000
6415	Auto Allowance	156,480
6430	Dues	6,000
6435	Education	<u>17,000</u>
	<b>SUBTOTAL</b>	<b>\$ 2,684,676</b>

**INFORMATION AND EXEMPTION**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6110	Regular Salaries	\$ 318,873
6150	Employer Taxes	5,561
6160	Retirement	67,888
6170	Group Insurance	101,363
6221	Rent - Equipment	1,200
6250	Maintenance & Repair	1,500
6310	Office Supplies	1,250
6330	Books & Publications	500
6410	Travel & Subsistence	3,000
6415	Auto Allowance / Cell Phone Stipend	600
6430	Dues	850
6435	Education	<u>3,000</u>
	<b>SUBTOTAL</b>	<b>\$ 505,585</b>

**MAPPING / G.I.S.**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6110	Regular Salaries	\$ 387,094
6120	Stipends	6,000
6150	Employer Taxes	8,302
6160	Retirement	83,661
6170	Group Insurance	102,815
6240	Mapping Information	1,700
6250	Maintenance & Repair	8,200
6255	Software Maintenance	45,500
6310	Office Supplies	600
6320	Computer Supplies	5,500
6330	Books & Publications	300
6350	Minor Equipment & Software	12,000
6370	Mapping Supplies	1,100
6410	Travel & Subsistence	16,500
6415	Auto Allowance / Cell Phone Stipend	600
6430	Dues	1,500
6435	Education	18,000
6530	Capital	156,029
	<b>SUBTOTAL</b>	<b>\$ 855,401</b>

## INFORMATION TECHNOLOGY

ACCT	DESCRIPTION	AMOUNT
6110	Regular Salaries	\$ 241,879
6150	Employer Taxes	4,922
6160	Retirement	51,527
6170	Group Insurance	56,029
6221	Rent/Lease - Equipment	7,000
6250	Maintenance & Repair	191,500
6255	Software Maintenance	6,800
6310	Office Supplies	2,000
6320	Computer Supplies	40,000
6330	Books & Publications	880
6350	Minor Equipment & Software	11,450
6410	Travel & Subsistence	23,450
6415	Auto Allowance / Cell Phone Stipend	600
6435	Education	10,000
6530	Capital	<u>20,000</u>
	<b>SUBTOTAL</b>	<b>\$ 668,037</b>



**GENERAL**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6211	Legal	\$ 1,000,000
6212	Audit	19,000
6213	Consulting	40,000
6215	Retirement Fees	2,000
6230	Utilities	40,000
6231	Telephone	40,000
6232	Security System	2,200
6233	Janitorial	24,000
6251	Copier Maintenance	1,000
6254	Telephone Maintenance	1,200
6256	Building & Grounds R & M	22,000
6350	Minor Equipment & Software	3,000
6360	Printing Expense	50,000
6380	Copier Supplies	6,500
6405	In-County Mileage	650
6420	Bonds	4,900
6421	Worker's Compensation	6,000
6422	General Insurance	35,000
6423	Public Official & Liability	3,000
6424	Retiree Insurance	45,000
6440	Legal Notices and Ads	7,500
6450	Postage & Freight	105,000
6460	Other Operating	7,000
6470	Contingency	100,000
6485	Salary Contingency	16,030
6530	Capital	10,000
7400	Equipment Replacement Fund	<u>75,000</u>
	<b>SUBTOTAL</b>	<b>\$ 1,665,980</b>

**BOARD OF DIRECTORS**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6310	Office Supplies	\$ 550
6410	Travel & Subsistence	5,650
6435	Education	2,000
6460	Other Operating	350
6461	Employee Recognition	<u>2,500</u>
	<b>SUBTOTAL</b>	<b>\$ 11,050</b>

**APPRAISAL REVIEW BOARD**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6210	Contracted Services	\$ 51,120
6211	Legal	10,000
6310	Office Supplies	500
6320	Computer Supplies	200
6330	Books & Publications	25
6350	Minor Equipment & Software	1,500
6410	Travel & Subsistence	250
6435	Education	900
6460	Other Operating	<u>425</u>
	<b>SUBTOTAL</b>	<b>\$ 64,920</b>
	<b>TOTAL BUDGET</b>	<b>\$ 7,092,796</b>

## CAPITAL & OTHER FINANCIAL USES

**6530 Capital Equipment**

Mapping/GIS

Aerial Photography Installment 2 of 2 \$ 156,029

Information Technology

Misc. Hardware & Software \$ 20,000

General

Miscellaneous Hardware & Software 10,000

**SUBTOTAL - CAPITAL \$ 186,029**

### OTHER FINANCIAL USES

**7400-80 Replacement Fund \$ 75,000**

**SUBTOTAL - OTHER FINANCIAL USES \$ 75,000**

**TOTAL CAPITAL & OTHER FINANCIAL USES \$ 261,029**

**PERSONNEL**

POSITION	SALARY	STIPENDS			TOTAL	RETIREMT	HEALTH INSURANCE	DISABILITY INSURANCE	TOTAL
		CERT	AUTO/PHONE	TOTAL					
Administrative Assistant	69,694				69,694	14,810	21,029	736	106,269
Appraisal Analyst	69,694		9,000		78,694	16,722	14,681	736	110,833
Appraiser Level I	53,245	4,500	9,000		66,745	14,183	9,941	497	91,366
Appraiser Level I	53,245		9,000		62,245	13,227	11,774	548	87,794
Appraiser Level I	53,245	4,500	9,000		66,745	14,183	9,971	548	91,447
Appraiser Level I	53,245		9,000		62,245	13,227	3,028	497	78,997
Appraiser Level I	61,639	4,500	9,000		75,139	15,967	11,239	620	102,965
Appraiser Level I	61,639		9,000		70,639	15,011	19,185	651	105,486
Appraiser Level II	60,167		9,000		69,167	14,698	22,500	605	106,970
Appraiser Level II	63,178	3,000	9,000		75,178	15,975	11,822	635	103,610
Appraiser Level II	66,339		9,000		75,339	16,010	22,030	683	114,062
Assistant Appraiser	44,794		9,000		53,794	11,431	10,545	473	76,243
Assistant Appraiser	44,794		9,000		53,794	11,431	11,057	473	76,755
Assistant Appraiser	53,245		9,000		62,245	13,227	12,718	590	88,780
Assistant Appraiser	55,909		9,000		64,909	13,793	12,718	590	92,010
Assistant Chief Appraiser	135,836		7,620		143,456	30,484	6,453	1,411	181,804
Business Assistant	50,619				50,619	10,757	10,581	534	72,491
Business Manager	98,478		600		99,078	21,054	19,401	1,040	140,573
Chief Appraiser	182,685	4,500	7,800		194,985	41,434	17,182	1,631	255,232
Director of Appraisals	93,788	4,500	7,620		105,908	22,505	12,376	990	141,779
Exemption Specialist	34,992				34,992	7,436	19,797	449	62,674
GIS/Mapping Coordinator	91,446	3,000			94,446	20,070	19,359	966	134,841
Information Technology Super	117,062		600		117,662	25,003	22,764	1,236	166,665
IT Assistant	60,099				60,099	12,771	13,496	604	86,970
IT / GIS Specialist	87,042		600		87,642	18,624	21,131	919	128,316
Map Technician	43,700				43,700	9,286	17,741	461	71,188
Map Technician	53,119				53,119	11,288	6,909	583	71,899
Map Technician	53,119				53,119	11,288	19,137	561	84,105
Office Manager	87,042		600		87,642	18,624	15,367	956	122,589
Office Coordinator	60,239				60,239	12,801	10,533	428	84,001
P.P. Departmental Assistant	54,446				54,446	11,570	20,933	561	87,510

**PERSONNEL**

POSITION	SALARY	STIPENDS		TOTAL	RETIREMT	HEALTH INSURANCE	DISABILITY INSURANCE	TOTAL
		CERT	AUTO/PHONE					
R.R. Management Officer	66,339			66,339	14,097	20,291	700	101,427
Sales Analyst	73,226	4,500	7,620	85,346	18,136	19,977	773	124,232
Scanning Technician	42,534			42,534	9,038	19,450	449	71,471
Senior Appraiser / Specialist	76,931	4,500	7,620	89,051	18,923	7,142	845	115,961
Senior Exemption Specialist	44,739			44,739	9,507	10,533	428	65,207
Senior Exemption Specialist	49,327			49,327	10,482	22,452	521	82,782
Senior IT Assistant	64,718			64,718	13,753	17,246	683	96,400
Senior Mapping/GIS Tech	58,668	3,000		61,668	13,104	14,429	619	89,820
<b>TOTAL</b>	<b>2,644,266</b>	<b>40,500</b>	<b>166,680</b>	<b>2,851,446</b>	<b>605,930</b>	<b>588,918</b>	<b>27,230</b>	<b>4,073,524</b>

SUPPLEMENTARY  
INFORMATION

**JEFFERSON CENTRAL APPRAISAL DISTRICT  
ADOPTED THREE YEAR BUDGET COMPARISON**

10/27/2021

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>2022 ADOPTED</b>	<b>% CHANGE</b>	<b>PERS</b>	<b>2021 ADOPTED</b>	<b>2020 ACTUAL</b>
10-6110	Regular Salaries	401,476	5.28%	4	381,334	382,479
10-6120	Stipends	4,500			4,500	4,500
10-6150	Employer Taxes	7,982	4.49%		7,639	6,197
10-6160	Retirement	88,055	16.81%		75,380	75,505
10-6170	Group Insurance	72,134	7.33%		67,205	55,961
10-6221	Rent - Equipment	8,000	21.67%		6,575	7,048
10-6250	Maintenance & Repair	1,000			1,000	0
10-6255	Software Maintenance	7,500			7,500	5,998
10-6310	Office Supplies	1,500	7.14%		1,400	1,200
10-6320	Computer Supplies	3,500	-5.41%		3,700	1,996
10-6330	Books & Publications	800	-11.11%		900	461
10-6350	Minor Equipment & Software	2,000			2,000	1,149
10-6410	Travel & Subsistence	16,000	-4.76%		16,800	1,687
10-6415	Auto Allowance / Cell Phone Stipend	8,400	7.69%		7,800	7,800
10-6430	Dues	5,800	7.41%		5,400	5,003
10-6435	Education	8,500	-6.85%		9,125	6,009
<b>DEPARTMENT 10 ADMINISTRATION</b>		<b>637,147</b>	<b>6.50%</b>	<b>4</b>	<b>598,258</b>	<b>562,994</b>
20-6110	Regular Salaries	1,294,944	1.47%	20	1,276,167	1,236,395
20-6120	Stipends	30,000	11.11%		27,000	16,000
20-6150	Employer Taxes	27,924	1.34%		27,554	22,856
20-6160	Retirement	314,801	14.13%		275,823	252,579
20-6170	Group Insurance	283,807	-0.77%		286,010	227,435
20-6213	Consulting	489,320	11.38%		439,320	439,320
20-6221	Rent - Equipment	600	-25.00%		800	943
20-6250	Maintenance & Repair	300			300	37
20-6310	Office Supplies	8,000			8,000	1,309
20-6330	Books & Publications	13,500	22.73%		11,000	11,021
20-6350	Minor Equipment & Software	2,000	-33.33%		3,000	1,174
20-6410	Travel & Subsistence	40,000	-11.11%		45,000	11,333
20-6415	Auto Allowance / Cell Phone Stipend	156,480	14.09%		137,160	133,748
20-6430	Dues	6,000			6,000	6,127
20-6435	Education	17,000	-15.00%		20,000	11,224
<b>DEPARTMENT 20 APPRAISAL</b>		<b>2,684,676</b>	<b>4.74%</b>	<b>20</b>	<b>2,563,134</b>	<b>2,371,500</b>
30-6110	Regular Salaries	318,873	-2.01%	6	325,409	321,415
30-6120	Stipends	0	-100.00%		4,500	4,500
30-6150	Employer Taxes	5,561	31.25%		4,237	3,253
30-6160	Retirement	67,888	7.46%		63,178	62,327



**JEFFERSON CENTRAL APPRAISAL DISTRICT  
ADOPTED THREE YEAR BUDGET COMPARISON**

10/27/2021

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>2022 ADOPTED</b>	<b>% CHANGE</b>	<b>PERS</b>	<b>2021 ADOPTED</b>	<b>2020 ACTUAL</b>
30-6170	Group Insurance	101,363	7.44%		94,341	74,828
30-6221	Rent - Equipment	1,200	-40.00%		2,000	746
30-6250	Maintenance & Repair	1,500			1,500	1,010
30-6310	Office Supplies	1,250	4.17%		1,200	891
30-6330	Books & Publications	500	-41.18%		850	0
30-6410	Travel & Subsistence	3,000	-25.00%		4,000	2,629
30-6415	Auto Allowance / Cell Phone Stipend	600			0	0
30-6430	Dues	850	30.77%		650	773
30-6435	Education	3,000	-40.00%		5,000	1,383
<b>DEPARTMENT 30 INFORMATION &amp; EXEMPTIONS</b>		<b>505,585</b>	<b>-0.25%</b>	<b>6</b>	<b>506,865</b>	<b>473,754</b>
40-6110	Regular Salaries	387,094	3.00%	6	375,820	363,764
40-6120	Stipends	6,000			6,000	6,000
40-6150	Employer Taxes	8,302	2.35%		8,111	6,157
40-6160	Retirement	83,661	14.42%		73,120	61,278
40-6170	Group Insurance	102,815	7.30%		95,818	78,192
40-6221	Rent - Equipment	0	-100.00%		900	0
40-6240	Mapping Information	1,700	-22.73%		2,200	1,000
40-6250	Maintenance & Repair	8,200	43.86%		5,700	7,221
40-6255	Software Maintenance	45,500			45,500	42,606
40-6310	Office Supplies	600	-14.29%		700	271
40-6320	Computer Supplies	5,500	-26.67%		7,500	3,611
40-6330	Books & Publications	300			300	0
40-6350	Minor Equipment & Software	12,000			12,000	0
40-6370	Mapping Supplies	1,100			1,100	0
40-6410	Travel & Subsistence	16,500			16,500	1,184
40-6415	Auto Allowance / Cell Phone Stipend	600			0	0
40-6430	Dues	1,500			1,500	1,750
40-6435	Education	18,000			18,000	1,347
40-6530	Capital	156,029	10.66%		141,000	0
<b>DEPARTMENT 40 MAPPING / GIS</b>		<b>855,401</b>	<b>5.37%</b>	<b>6</b>	<b>811,769</b>	<b>574,380</b>
50-6110	Regular Salaries	241,879	4.23%	3	232,055	231,817
50-6150	Employer Taxes	4,922	3.51%		4,755	3,750
50-6160	Retirement	51,527	15.95%		44,439	44,337
50-6170	Group Insurance	56,029	7.11%		52,310	43,486
50-6221	Rent - Equipment	7,000	4.48%		6,700	4,554
50-6250	Maintenance & Repair	191,500	3.51%		185,000	159,230
50-6255	Software Maintenance	6,800	-6.85%		7,300	2,984

**JEFFERSON CENTRAL APPRAISAL DISTRICT  
ADOPTED THREE YEAR BUDGET COMPARISON**

10/27/2021

ACCT #	DESCRIPTION	2022 ADOPTED	% CHANGE	PERS	2021 ADOPTED	2020 ACTUAL
50-6310	Office Supplies	2,000			2,000	453
50-6320	Computer Supplies	40,000	-14.89%		47,000	9,830
50-6330	Books & Publications	880			880	0
50-6350	Minor Equipment & Software	11,450			11,450	9,778
50-6410	Travel & Subsistence	23,450			23,450	2,137
50-6415	Auto Allowance / Cell Phone Stipend	600			0	0
50-6435	Education	10,000			10,000	1,445
50-6530	Capital	20,000			20,000	0
<b>DEPARTMENT 50 INFORMATION TECHNOLOGY</b>		<b>668,037</b>	<b>3.20%</b>	<b>3</b>	<b>647,339</b>	<b>513,800</b>
80-6211	Legal	1,000,000			1,000,000	230,495
80-6212	Audit	19,000			19,000	17,054
80-6213	Consulting	40,000			40,000	21,232
80-6215	Retirement Fees	2,000			2,000	7
80-6230	Utilities	40,000			40,000	33,964
80-6231	Telephone	40,000	2.56%		39,000	36,605
80-6232	Security System	2,200	3.53%		2,125	1,628
80-6233	Janitorial	24,000	4.35%		23,000	20,069
80-6251	Copier Maintenance	1,000			1,000	0
80-6254	Telephone Maintenance	1,200			1,200	533
80-6256	Building and Grounds R & M	22,000	10.00%		20,000	20,055
80-6350	Minor Equipment & Software	3,000	20.00%		2,500	2,902
80-6360	Printing Expense	50,000	-16.67%		60,000	40,764
80-6380	Copier Supplies	6,500			6,500	2,079
80-6405	In-County Mileage	650	-13.33%		750	0
80-6420	Bonds	4,900	4.26%		4,700	0
80-6421	Worker's Compensation	6,000	-20.00%		7,500	5,415
80-6422	General Insurance	35,000	-2.78%		36,000	33,735
80-6423	Public Official & Liability	3,000	7.14%		2,800	0
80-6424	Retiree Insurance	45,000	12.50%		40,000	32,851
80-6440	Legal Notices and Ads	7,500			7,500	4,727
80-6450	Postage & Freight	105,000	12.90%		93,000	118,121
80-6460	Other Operating	7,000			7,000	4,011
80-6470	Contingency	100,000	11.11%		90,000	0
80-6485	Contingency-Salary	16,030	-79.83%		79,488	0
80-6530	Capital	10,000			10,000	0
80-7400	Equipment Replacement Fund	75,000			75,000	75,000
<b>DEPARTMENT 80 GENERAL</b>		<b>1,665,980</b>	<b>-2.58%</b>		<b>1,710,063</b>	<b>701,247</b>

**JEFFERSON CENTRAL APPRAISAL DISTRICT  
ADOPTED THREE YEAR BUDGET COMPARISON**

10/27/2021

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>2022 ADOPTED</b>	<b>% CHANGE</b>	<b>PERS</b>	<b>2021 ADOPTED</b>	<b>2020 ACTUAL</b>
82-6310	Office Supplies	550			550	134
82-6410	Travel & Subsistence	5,650			5,650	-1,184
82-6435	Education	2,000			2,000	1,125
82-6460	Other Operating	350			350	203
82-6461	Employee Recognition	2,500			2,500	758
<b>DEPARTMENT 82 BOARD OF DIRECTORS</b>		<b>11,050</b>			<b>11,050</b>	<b>1,036</b>
83-6210	Contracted Services	51,120	13.90%		44,880	29,840
83-6211	Legal	10,000			10,000	180
83-6310	Office Supplies	500			500	475
83-6320	Computer Supplies	200			0	0
83-6330	Books & Publications	25			25	0
83-6350	Minor Equipment & Software	1,500			0	0
83-6410	Travel & Subsistence	250			250	106
83-6435	Education	900			900	700
83-6460	Other Operating	425	41.67%		300	236
<b>DEPARTMENT 83 APPRAISAL REVIEW BOARD</b>		<b>64,920</b>	<b>14.19%</b>		<b>56,855</b>	<b>31,538</b>
<b>GRAND TOTALS</b>		<b>7,092,796</b>	<b>2.71%</b>	<b>39</b>	<b>6,905,333</b>	<b>5,230,249</b>

**JEFFERSON CENTRAL APPRAISAL DISTRICT**

**2022 ADOPTED BUDGET SUPPORT**

**6100 SALARIES/BENEFITS**

<b>6110</b>	Regular Salaries		\$	2,644,266
<b>6120</b>	Stipends			40,500
<b>6150</b>	Unemployment	\$	10,530	
	Medicaid/Medicare		44,161	54,691
<b>6160</b>	Retirement			605,932
<b>6170</b>	Insurance: Health	\$	588,918	
	Disability		27,230	616,148
	<b>TOTAL SALARIES/BENEFITS</b>		<b>\$</b>	<b>3,961,537</b>

**6200 SERVICES**

**6210-83 Contracted Services:**

Appraisal Review Board - Hearings: \$160/day x 30 days x 8 members	\$	38,400	
Security: \$35/hour x 30 days x 1 officer x 8 hours per day		8,400	
Meetings: 6 meetings @ \$80/half day x 9 members		4,320	51,120
<b>Subtotal</b>	<b>\$</b>		<b>51,120</b>

**6211**

**Legal**

General	\$	1,000,000	
ARB			10,000
<b>Subtotal</b>	<b>\$</b>		<b>1,010,000</b>

**6212-80**

**Auditing:**

Year-end Audit & Consulting	\$	19,000	
<b>Subtotal</b>	<b>\$</b>		<b>19,000</b>

6213

**Consulting:**

Appraisal -		
C.A.G. \$109,830/qtr. x 4	\$	439,320
TREPP		40,000
TransUnion		10,000
General -		
Administration		2,000
Appraisal		9,000
Mapping/G.I.S. Programming		7,000
Information Technology		14,000
Miscellaneous		8,000

**Subtotal** \$ **529,320**

6215-80

**Retirement Fees:**

Plan Administration \$ 2,000

**Subtotal** \$ **2,000**

6221

**Rent - Equipment:**

Administration -		
Postal Security Device & Mega UIC	\$	8,000
Appraisal -		
Copier		600
Information & Exemptions -		
Copier		1,200
Information Technology -		
Folder/Inserter		7,000

**Subtotal** \$ **16,800**

6230-80

**Utilities:**

\$10,000/qtr. \$ 40,000

**Subtotal** \$ **40,000**

6231-80

**Telephone:**

Monthly Line Charges with Long Distance	\$	27,000
Internet Service		10,000
Yellow Page Advertising		1,000
Reserve for Rate Increase		2,000

**Subtotal** \$ **40,000**

<b>6232-80</b>	<b>Security System:</b> \$550/quarter		\$	<u>2,200</u>
	<b>Subtotal</b>		\$	<b>2,200</b>
<b>6233-80</b>	<b>Janitorial:</b> \$6,000/quarter		\$	<u>24,000</u>
	<b>Subtotal</b>		\$	<b>24,000</b>
<b>6240</b>	<b>Mapping Information</b>		\$	<b>1,700</b>
<b>6250</b>	<b>Maintenance &amp; Repair:</b> Administration -			
	Brother Fax Machine	400		
	HP Printer	<u>600</u>		
			\$	1,000
	Appraisal - Copier			300
	Information & Exemptions - Copier			1,500
	Mapping/GIS - Designjet & UPS			8,200
	Information Technology -			
	Appraisal Software	156,000		
	Folder/Inserter	16,000		
	GIS Software	12,000		
	The Cloud - Offsite	<u>7,500</u>		
				191,500
	<b>Subtotal</b>		\$	<b>202,500</b>
<b>6251-80</b>	<b>Copier Maintenance:</b> Ricoh MP w/ADF		\$	800
	Canon Fax Machine			<u>200</u>
	<b>Subtotal</b>		\$	<b>1,000</b>
<b>6254-80</b>	<b>Telephone Maintenance:</b> Miscellaneous repairs		\$	<u>1,200</u>
	<b>Subtotal</b>		\$	<b>1,200</b>
<b>6255</b>	<b>Software Maintenance:</b> Administration		\$	7,500
	Mapping/G.I.S.			45,500
	Information Technology			<u>6,800</u>
	<b>Subtotal</b>		\$	<b>59,800</b>
<b>6256</b>	<b>Building/Grounds Repairs &amp; Maintenance</b>		\$	<b>22,000</b>
	<b>TOTAL SERVICES</b>		\$	<b>2,022,640</b>

**6300      SUPPLIES**

<b>6310</b>	<b>Office Supplies:</b>		
	Administration	\$	1,500
	Appraisal		8,000
	Information & Exemptions		1,250
	Mapping/G.I.S.		600
	Information Technology		2,000
	Board of Directors		550
	Appraisal Review Board		<u>500</u>
	<b>Subtotal</b>	<b>\$</b>	<b>14,400</b>
 <b>6320</b>	 <b>Computer Supplies:</b>		
	Administration	\$	3,500
	Mapping/G.I.S.		5,500
	Information Technology		40,000
	Appraisal Review Board		<u>200</u>
	<b>Subtotal</b>	<b>\$</b>	<b>49,200</b>
 <b>6330</b>	 <b>Books &amp; Publications:</b>		
	Administration	\$	800
	Appraisal		13,500
	Information & Exemptions		500
	Mapping/G.I.S.		300
	Information Technology		880
	Appraisal Review Board		<u>25</u>
	<b>Subtotal</b>	<b>\$</b>	<b>16,005</b>
 <b>6350</b>	 <b>Minor Equipment &amp; Software:</b>		
	Adminstration	\$	2,000
	Appraisal		2,000
	Mapping/G.I.S.		12,000
	Information Technology		11,450
	General		3,000
	Appraisal Review Board		<u>1,500</u>
	<b>Subtotal</b>	<b>\$</b>	<b>31,950</b>

6360-80

**Printing Expense:**

Administration -

W-2's & 1099's	\$	200
Letterhead & Envelopes		1,200
Purchase Orders & Invoices		400
Checks		250

Appraisal -

Business Cards		400
Personal Property Renditions		2,000
Door Hangers		400
Personal Property Maintenance		500
Index Cards		500

Information & Exemptions -

Appraisal Notices		30,500
Property Owner Notifications & Board Orders		8,050
Homestead Exemption Applications		750
Window Envelopes		1,200
Return Envelopes		1,200

Appraisal Review Board -

Window Envelopes		1,200
ARB Letterhead		600
Protest & Hearings Procedures		650

**Subtotal** 50,000

6370

**Mapping Supplies:**

Mapping/G.I.S.	\$	<u>1,100</u>
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**Subtotal** \$ 1,100

6380

**Copier Supplies:**

General -

Paper - 8 1/2 x 11	\$	3,800
8 1/2 x 14		1,680
11 x 17		600

Fax Machine:

Toner / Drum		<u>420</u>
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**Subtotal** \$ 6,500

**TOTAL SUPPLIES** \$ 169,155



**6400 OTHER OPERATING**

**6405-80** In-County Mileage: \$ 650

**Subtotal** \$ **650**

**6410 Travel & Subsistence:**

Administration \$ 16,000  
Appraisal 40,000  
Information & Exemptions 3,000  
Mapping/G.I.S. 16,500  
Information Technology 23,450  
Board of Directors 5,650  
Appraisal Review Board 250

**Subtotal** \$ **104,850**

**6415 Auto Allowance / Cell Phone Stipend:**

Administration -  
(12 months @ \$650 + 12 months @ \$50) \$ 8,400  
Appraisal -  
12 mths @ \$750x14 appraisers + 12 mths @ \$635x4 managers) 156,480  
Information & Exemptions -  
(12 months @ \$50) \$ 600  
Mapping / GIS -  
(12 months @ \$50) \$ 600  
Information Technology -  
(12 months @ \$650 + 12 months @ \$50) \$ 600

**Subtotal** \$ **166,680**

**6420-80**

**Bonds:**

Public Employees Blanket Bond \$ 1,400  
Retirement Trustee Bond 1,000  
Retirement Fidelity Bond 2,500

**Subtotal** \$ **4,900**

**6421-80**

**Worker's Compensation**

Appraisal (1,019,219 @ \$2.24/100) \$ 24,461  
Clerical (1,270,741 @ \$0.64/100) 8,133  
Executive (309,244 @ \$0.78/100) 2,412  
\$ 35,006  
Less: Discount (29,006)

**Subtotal** \$ **6,000**

<b>6422-80</b>	<b>General Insurance:</b>		
	Multi-Peril Policy	\$	15,000
	Windstorm & Windstorm for EDP		<u>20,000</u>
	<b>Subtotal</b>	<b>\$</b>	<b>35,000</b>
<b>6423-80</b>	<b>Public Officials &amp; Liability</b>	<b>\$</b>	<b>3,000</b>
<b>6424-80</b>	<b>Retiree Insurance</b>	<b>\$</b>	<b>45,000</b>
<b>6430</b>	<b>Dues:</b>		
	Administration	\$	5,800
	Appraisal		6,000
	Information & Exemptions		850
	Mapping/G. I. S.		<u>1,500</u>
	<b>Subtotal</b>	<b>\$</b>	<b>14,150</b>
<b>6435</b>	<b>Educational:</b>		
	Administration	\$	8,500
	Appraisal		17,000
	Information & Exemptions		3,000
	Mapping/G. I. S.		18,000
	Information Technology		10,000
	Board of Directors		2,000
	Appraisal Review Board		<u>900</u>
	<b>Subtotal</b>	<b>\$</b>	<b>59,400</b>
<b>6440-80</b>	<b>Legal Notices &amp; Advertising:</b>		
	Legal Notices	\$	<u>7,500</u>
	<b>Subtotal</b>	<b>\$</b>	<b>7,500</b>
<b>6450-80</b>	<b>Postage &amp; Freight:</b>		
	General -		
	Exemptions	\$	5,000
	P. P. Renditions		5,000
	N. of A. V.		45,000
	Box Rent		250
	Supplies		500
	General Mail		7,350
	Business Reply		5,000
	Postcards		25,000

	Appraisal Review Board -		
	Notice of Hearing		6,000
	Reminder Letter		900
	Final Determination, Cert.		<u>5,000</u>
	<b>Subtotal</b>	<b>\$</b>	<b>105,000</b>
<b>6460</b>	<b>Other Operating:</b>		
	General -	\$	7,000
	Board of Directors -		
	Refreshments	\$ <u>350</u>	
		\$	350
	Appraisal Review Board -		
	Coffee for Meetings & Hearings	175	
	Refreshments	<u>250</u>	
		\$	<u>425</u>
	<b>Subtotal</b>	<b>\$</b>	<b>7,775</b>
<b>6461-82</b>	<b>Employee Recognition:</b>	\$	<u>2,500</u>
	<b>Subtotal</b>	<b>\$</b>	<b>2,500</b>
<b>6470-80</b>	<b>Contingency:</b>	\$	<u>100,000</u>
	<b>Subtotal</b>	<b>\$</b>	<b>100,000</b>
<b>6485-80</b>	<b>Salary Contingency:</b>	\$	<u>16,030</u>
	<b>Subtotal</b>	<b>\$</b>	<b>16,030</b>
	<b>TOTAL OTHER OPERATING</b>	<b>\$</b>	<b>678,435</b>