

RESOLUTION

JEFFERSON COUNTY APPRAISAL DISTRICT

Resolution No.: 2011-12: 2012 Budget

WHEREAS, the Jefferson County Appraisal District Board of Directors has held a public hearing for the purpose of discussing the 2012 budget; and,

WHEREAS, all notices required by Section 6.06 of the Property Tax Code and Section 551.001 et seq of the Texas Government Code have been complied with,

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Appraisal District Board of Directors that the budget in the amount of SIX MILLION FOURTEEN THOUSAND FOUR HUNDRED AND SEVENTY-THREE DOLLARS (\$6,014,473) be adopted for the 2012 fiscal year, and the total amount of the budget is hereby appropriated to the several departments and accounts of the Jefferson County Appraisal District.

BE IT FURTHER RESOLVED that the Chief Appraiser has the authority to transfer monies within each department, with the exception of accounts 6110 - Regular Salaries, 6120 - Overtime/Temporary, 6130 - Vacation, 6135 - Compensatory Time, 6140 - Sick Leave, 6160 - Retirement, 6170 - Group Insurance, 6470 - Contingency (Other), 6485 - Contingency (Salary), 6495 - Contingency (Lawsuit), 6530 - Capital Equipment, 6550 - Leasehold Improvements, and 7405 - Contingency (Legal), provided the transferred amount does not exceed the adopted budget amount of that particular department.

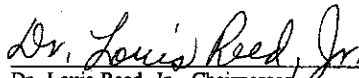
BE IT FURTHER RESOLVED that the Board of Directors has the authority to transfer monies from 6470 - Contingency (Other), 6485 - Contingency (Salary), and 6495 - Contingency (Lawsuit), and 7405 - Contingency (Legal), and to transfer monies among departments, providing the adopted amount of the total budget is not exceeded.

BE IT FURTHER RESOLVED that 30-day notice to the taxing entities as outlined by Section 6.06(c) of the Property Tax Code is required for any expenditure that exceeds the adopted amount of the total budget or for the transfer of monies in the Capital Equipment, Leasehold Improvement and Salaries and Benefits funds for each department except from 6485 - Contingency (Salary).

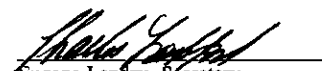
BE IT FURTHER RESOLVED that the monies budgeted for the 2012 Equipment Replacement Fund, being \$75,000, shall be maintained under a separate account at the District's depository and a transfer of 1/12th of the budgeted amount shall be made each month to said fund. All expenditures and transactions that occur in said fund must be in accordance with Section 4-08.00 of the Board Policy Manual.

BE IT FURTHER RESOLVED that the Equipment Replacement Fund and Legal Contingency Fund are dedicated funds of the District and are maintained under separate accounts at the District's depository.

ADOPTED, this the 14th day of September, 2011.


Dr. Louis Reed, Jr., Chairperson
Board of Directors
Jefferson County Appraisal District

ATTEST:


Eugene Landry, Secretary
Board of Directors
Jefferson County Appraisal District

JEFFERSON COUNTY
APPRAISAL DISTRICT
2012
ADOPTED BUDGET

JEFFERSON COUNTY APPRAISAL DISTRICT

2012 ADOPTED BUDGET SUMMARY

REVENUES

| | | | |
|-----------------------------|----|------------------|----------------------------|
| 2011 Estimated Fund Balance | \$ | 100,000 | |
| Estimated Income | | 50,000 | |
| Entity Allocations | | <u>5,864,473</u> | |
| Total Revenues | | | \$ <u>6,014,473</u> |

EXPENDITURES

| | | | |
|---------------------------|----|------------------|----------------------------|
| Salaries/Benefits | \$ | 3,453,827 | |
| Capital Outlay | | 55,000 | |
| Other Financial Uses | | 75,000 | |
| General Operating | | <u>2,430,646</u> | |
| Total Expenditures | | | \$ <u>6,014,473</u> |

9/15/2011

JEFFERSON COUNTY APPRAISAL DISTRICT

Adopted Entity Allocations

2012 Preliminary Budget

| Entity | 2010 Tax Levy | Allocation % | Proposed 2012 Entity Allocations | 2010 Tax Levy | Allocation % | Pro-rata Share of | |
|-------------------------------------|-------------------------|------------------|----------------------------------|-------------------------|------------------|-----------------------------|-----------------------|
| | | | | | | Estimated 2011 Fund Balance | 2012 Allocations |
| City of Beaumont | \$43,572,420.46 | 9.2866% | \$553,899.05 | \$43,572,420.46 | 9.2866% | \$9,286.64 | \$544,612.41 |
| City of Groves | 4,694,807.91 | 1.0006% | \$59,681.09 | 4,694,807.91 | 1.0006% | \$1,000.61 | \$58,680.48 |
| City of Nederland | 5,461,468.52 | 1.1640% | \$69,427.00 | 5,461,468.52 | 1.1640% | \$1,164.01 | \$68,262.99 |
| City of Pt. Arthur | 15,446,436.74 | 3.2921% | \$196,357.39 | 15,446,436.74 | 3.2921% | \$3,292.12 | \$193,065.27 |
| City of Pt. Neches | 5,609,966.48 | 1.1957% | \$71,314.72 | 5,609,966.48 | 1.1957% | \$1,195.66 | \$70,119.06 |
| City of Bevil Oaks | 104,576.19 | 0.0223% | \$1,329.39 | 104,576.19 | 0.0223% | \$22.29 | \$1,307.10 |
| Beaumont ISD | 115,116,708.99 | 24.5350% | \$1,463,380.62 | 115,116,708.99 | 24.5350% | \$24,534.93 | \$1,438,845.69 |
| H-F ISD | 8,423,275.52 | 1.7953% | \$107,077.92 | 8,423,275.52 | 1.7953% | \$1,795.26 | \$105,282.66 |
| Nederland ISD | 21,126,903.47 | 4.5028% | \$268,568.32 | 21,126,903.47 | 4.5028% | \$4,502.80 | \$264,065.52 |
| Pt. Arthur ISD | 60,000,239.96 | 12.7879% | \$762,731.92 | 60,000,239.96 | 12.7879% | \$12,787.92 | \$749,944.00 |
| Pt. Neches Groves ISD | 37,694,116.02 | 8.0338% | \$479,173.18 | 37,694,116.02 | 8.0338% | \$8,033.79 | \$471,139.39 |
| Sabine Pass ISD | 6,934,625.63 | 1.4780% | \$88,153.99 | 6,934,625.63 | 1.4780% | \$1,477.98 | \$86,676.01 |
| Hardin-Jefferson ISD | 8,526,805.46 | 1.8173% | \$108,394.01 | 8,526,805.46 | 1.8173% | \$1,817.33 | \$106,576.68 |
| Drainage Dist. #3 | 544,155.02 | 0.1160% | \$6,917.38 | 544,155.02 | 0.1160% | \$115.98 | \$6,801.40 |
| Drainage Dist. #6 | 17,557,079.85 | 3.7420% | \$223,188.20 | 17,557,079.85 | 3.7420% | \$3,741.96 | \$219,446.24 |
| Drainage Dist. #7 | 15,512,432.58 | 3.3062% | \$197,196.34 | 15,512,432.58 | 3.3062% | \$3,306.18 | \$193,890.16 |
| Jefferson County | 79,933,122.21 | 17.0362% | \$1,016,121.67 | 79,933,122.21 | 17.0362% | \$17,036.24 | \$999,085.43 |
| J.C. Emer Svc Dist #2 | 11,987.59 | 0.0026% | \$152.39 | 11,987.59 | 0.0026% | \$2.55 | \$149.84 |
| Sabine-Neches Waterways & Nav Dist. | 5,999,233.43 | 1.2786% | \$76,263.14 | 5,999,233.43 | 1.2786% | \$1,278.62 | \$74,984.52 |
| NW Forest MUD | 123,573.49 | 0.0263% | \$1,570.88 | 123,573.49 | 0.0263% | \$26.34 | \$1,544.54 |
| Pt. of Beaumont | 6,346,476.89 | 1.3526% | \$80,677.35 | 6,346,476.89 | 1.3526% | \$1,352.63 | \$79,324.72 |
| Pt. of Pt. Arthur | 8,834,975.84 | 1.8830% | \$112,311.52 | 8,834,975.84 | 1.8830% | \$1,883.01 | \$110,428.51 |
| Pt. of Sabine Pass | 525,948.12 | 0.1121% | \$6,685.93 | 525,948.12 | 0.1121% | \$112.10 | \$6,573.83 |
| Trinity Bay Cons. | 132,246.06 | 0.0282% | \$1,681.13 | 132,246.06 | 0.0282% | \$28.19 | \$1,652.94 |
| Water Dist. #10 | 878,561.85 | 0.1872% | \$11,168.41 | 878,561.85 | 0.1872% | \$187.25 | \$10,981.16 |
| J.C. Emer Svc Dist #1 | 82,602.71 | 0.0176% | \$1,050.06 | 82,602.71 | 0.0176% | \$17.61 | \$1,032.45 |
| TOTAL | \$469,194,746.99 | 100.0000% | \$5,964,473.00 | \$469,194,746.99 | 100.0000% | \$100,000.00 | \$5,864,473.00 |

Note: Pro-rata share 2012 allocations are currently based on the 2010 tax levy percentages. These figures will be adjusted accordingly upon availability of the 2011 tax levy.

ADMINISTRATION

| ACCT | DESCRIPTION | AMOUNT |
|------|----------------------------|-------------------|
| 6110 | Regular Salaries | \$ 318,854 |
| 6150 | Employer Taxes | 2,540 |
| 6160 | Retirement | 45,732 |
| 6170 | Group Insurance | 53,692 |
| 6221 | Rent/Lease - Equipment | 1,100 |
| 6250 | Maintenance & Repair | 3,720 |
| 6255 | Software Maintenance | 3,085 |
| 6310 | Office Supplies | 2,300 |
| 6320 | Computer Supplies | 3,400 |
| 6330 | Books & Publications | 650 |
| 6350 | Minor Equipment & Software | 3,300 |
| 6410 | Travel & Subsistence | 11,500 |
| 6415 | Auto Allowance | 7,800 |
| 6430 | Dues | 2,500 |
| 6435 | Education | <u>4,900</u> |
| | SUBTOTAL | \$ 465,073 |

APPRAISAL

| ACCT | DESCRIPTION | AMOUNT |
|-------------|----------------------------|---------------------|
| 6110 | Regular Salaries | \$ 1,227,730 |
| 6150 | Employer Taxes | 22,908 |
| 6160 | Retirement | 191,084 |
| 6170 | Group Insurance | 327,731 |
| 6213 | Consulting | 354,600 |
| 6221 | Rent /Lease - Equipment | 1,500 |
| 6310 | Office Supplies | 6,000 |
| 6330 | Books & Publications | 8,000 |
| 6350 | Minor Equipment & Software | 6,750 |
| 6410 | Travel & Subsistence | 48,000 |
| 6415 | Auto Allowance | 137,160 |
| 6430 | Dues | 6,000 |
| 6435 | Education | 19,480 |
| 6530 | Capital | <u>5,000</u> |
| | SUBTOTAL | \$ 2,361,943 |

ROLL

| ACCT | DESCRIPTION | AMOUNT |
|-------------|----------------------|-------------------|
| 6110 | Regular Salaries | \$ 161,355 |
| 6150 | Employer Taxes | 2,815 |
| 6160 | Retirement | 22,590 |
| 6170 | Group Insurance | 52,127 |
| 6310 | Office Supplies | 1,000 |
| 6330 | Books & Publications | 810 |
| 6410 | Travel & Subsistence | 1,500 |
| 6430 | Dues | 210 |
| 6435 | Education | <u>450</u> |
| | SUBTOTAL | \$ 242,857 |

MAPPING

| ACCT | DESCRIPTION | AMOUNT |
|------|----------------------------|-------------------|
| 6110 | Regular Salaries | \$ 183,302 |
| 6150 | Employer Taxes | 4,376 |
| 6160 | Retirement | 25,663 |
| 6170 | Group Insurance | 52,312 |
| 6221 | Rent/Lease - Equipment | 1,700 |
| 6240 | Mapping Information | 3,900 |
| 6250 | Maintenance & Repair | 1,000 |
| 6255 | Software Maintenance | 1,000 |
| 6310 | Office Supplies | 650 |
| 6320 | Computer Supplies | 3,985 |
| 6330 | Books & Publications | 100 |
| 6350 | Minor Equipment & Software | 3,700 |
| 6370 | Mapping Supplies | 950 |
| 6410 | Travel & Subsistence | 5,910 |
| 6435 | Education | <u>3,450</u> |
| | SUBTOTAL | \$ 291,998 |

G.I.S.

| ACCT | DESCRIPTION | AMOUNT |
|-------------|----------------------------|-------------------|
| 6110 | Regular Salaries | \$ 189,906 |
| 6150 | Employer Taxes | 3,189 |
| 6160 | Retirement | 26,587 |
| 6170 | Group Insurance | 52,368 |
| 6250 | Maintenance & Repair | 3,500 |
| 6255 | Software Maintenance | 25,000 |
| 6310 | Office Supplies | 500 |
| 6320 | Computer Supplies | 2,325 |
| 6330 | Books & Publications | 250 |
| 6350 | Minor Equipment & Software | 1,600 |
| 6370 | Mapping Supplies | 1,650 |
| 6410 | Travel & Subsistence | 8,700 |
| 6430 | Dues | 650 |
| 6435 | Education | 20,850 |
| 6530 | Capital | <u>20,000</u> |
| | SUBTOTAL | \$ 357,075 |

DATA

| ACCT | DESCRIPTION | AMOUNT |
|-------------|----------------------------|-------------------|
| 6110 | Regular Salaries | \$ 352,958 |
| 6150 | Employer Taxes | 5,472 |
| 6160 | Retirement | 49,414 |
| 6170 | Group Insurance | 79,123 |
| 6221 | Rent/Lease - Equipment | 9,780 |
| 6250 | Maintenance & Repair | 1,200 |
| 6255 | Software Maintenance | 11,000 |
| 6310 | Office Supplies | 3,480 |
| 6320 | Computer Supplies | 58,200 |
| 6330 | Books & Publications | 880 |
| 6350 | Minor Equipment & Software | 11,000 |
| 6410 | Travel & Subsistence | 20,900 |
| 6435 | Education | 13,600 |
| 6530 | Capital | <u>20,000</u> |
| | SUBTOTAL | \$ 637,007 |

GENERAL

| ACCT | DESCRIPTION | AMOUNT |
|------|-----------------------------|---------------------|
| 6211 | Legal | \$ 990,000 |
| 6212 | Audit | 10,000 |
| 6213 | Consulting | 100,000 |
| 6215 | Retirement Fees | 6,000 |
| 6230 | Utilities | 40,000 |
| 6231 | Telephone | 27,000 |
| 6232 | Security System | 1,590 |
| 6233 | Janitorial | 20,000 |
| 6251 | Copier Maintenance | 1,500 |
| 6254 | Telephone Maintenance | 2,500 |
| 6256 | Building & Grounds R & M | 18,000 |
| 6350 | Minor Equipment & Software | 2,000 |
| 6360 | Printing Expense | 16,000 |
| 6380 | Copier Supplies | 11,500 |
| 6405 | In-County Mileage | 660 |
| 6420 | Bonds | 4,000 |
| 6421 | Worker's Compensation | 9,000 |
| 6422 | General Insurance | 36,000 |
| 6423 | Public Official & Liability | 4,050 |
| 6440 | Legal Notices and Ads | 7,650 |
| 6450 | Postage & Freight | 75,000 |
| 6460 | Other Operating | 5,000 |
| 6470 | Contingency | 100,000 |
| 6485 | Salary Contingency | 35,000 |
| 6530 | Capital | 10,000 |
| 7400 | Equipment Replacement Fund | <u>75,000</u> |
| | SUBTOTAL | \$ 1,607,450 |

BOARD OF DIRECTORS

| ACCT | DESCRIPTION | AMOUNT |
|-------------|----------------------|-----------------|
| 6310 | Office Supplies | \$ 550 |
| 6330 | Books & Publications | 10 |
| 6410 | Travel & Subsistence | 5,000 |
| 6435 | Education | 1,400 |
| 6460 | Other Operating | 250 |
| 6461 | Employee Recognition | <u>500</u> |
| | SUBTOTAL | \$ 7,710 |

APPRAISAL REVIEW BOARD

| ACCT | DESCRIPTION | AMOUNT |
|-------------|----------------------|---------------------|
| 6210 | Contracted Services | \$ 32,120 |
| 6211 | Legal | 10,000 |
| 6310 | Office Supplies | 500 |
| 6330 | Books & Publications | 80 |
| 6435 | Education | 420 |
| 6460 | Other Operating | <u>240</u> |
| | SUBTOTAL | \$ 43,360 |
| | TOTAL BUDGET | \$ 6,014,473 |

CAPITAL & OTHER FINANCIAL USES

6530 Capital Equipment

| | | |
|--|---------------|-------------------|
| Appraisal Scanner | | \$ 5,000 |
| G.I.S. Parcel Builder | | 20,000 |
| Data Processing Scanners | \$ 10,000 | |
| Misc. Hardware & Software | <u>10,000</u> | |
| | | 20,000 |
| General Miscellaneous Hardware & Software | | 10,000 |
| | | <u> </u> |
| SUBTOTAL - CAPITAL | | \$ 55,000 |

OTHER FINANCIAL USES

| | | |
|---|--|-------------------------|
| 7400-80 Replacement Fund | | \$ 75,000 |
| SUBTOTAL - OTHER FINANCIAL USES | | \$ <u>75,000</u> |
| TOTAL CAPITAL & OTHER FINANCIAL USES | | \$ 130,000 |

PERSONNEL

| POSITION | SALARY | RETIREMENT | HEALTH INSURANCE | DISABILITY INSURANCE | TOTAL |
|----------------------------|---------|------------|---------------------|-------------------------|---------|
| Administrative Assistant | 53,269 | 7,458 | 12,693 | 447 | 73,867 |
| Appraiser | 41,712 | 6,906 | 12,693 | 350 | 61,661 |
| Appraiser | 48,287 | 7,827 | 12,693 | 406 | 69,213 |
| Appraiser | 48,287 | 7,827 | 12,693 | 406 | 69,213 |
| Appraiser | 50,700 | 8,165 | 12,693 | 426 | 71,984 |
| Appraiser | 50,700 | 8,165 | 12,693 | 426 | 71,984 |
| Appraiser | 52,787 | 8,457 | 12,693 | 443 | 74,380 |
| Appraiser | 55,200 | 8,795 | 12,693 | 464 | 77,152 |
| Assistant Appraiser | 35,968 | 6,102 | 12,693 | 302 | 55,065 |
| Assistant Appraiser | 35,968 | 6,102 | 12,693 | 302 | 55,065 |
| Assistant Appraiser | 37,766 | 6,354 | 12,693 | 317 | 57,130 |
| Assistant Appraiser | 41,637 | 6,896 | 12,693 | 350 | 61,576 |
| Assistant Appraiser | 43,797 | 7,198 | 12,693 | 368 | 64,056 |
| Assistant Appraiser | 43,797 | 7,198 | 12,693 | 368 | 64,056 |
| Asst. Chief Appraiser | 103,877 | 15,610 | 12,784 | 873 | 133,144 |
| Business Manager | 75,265 | 10,537 | 12,693 | 632 | 99,127 |
| Business Assistant/TLO | 43,718 | 6,121 | 12,693 | 367 | 62,899 |
| Chief Appraiser | 146,602 | 21,616 | 12,936 | 1,231 | 182,385 |
| Clerk | 29,503 | 4,130 | 12,693 | 248 | 46,574 |
| Clerk | 30,980 | 4,337 | 12,693 | 260 | 48,270 |
| Clerk | 30,980 | 4,337 | 12,693 | 260 | 48,270 |
| Clerk | 32,528 | 4,554 | 12,693 | 273 | 50,048 |
| Clerk | 34,153 | 4,781 | 12,693 | 287 | 51,914 |
| Data Entry Operator | 36,822 | 5,155 | 12,693 | 309 | 54,979 |
| Data Entry Operator | 40,596 | 5,683 | 12,693 | 341 | 59,313 |
| Director of Appraisals | 79,076 | 12,137 | 12,693 | 664 | 104,570 |
| GIS/Drafting Technician | 53,269 | 7,458 | 12,693 | 447 | 73,867 |
| G.I.S. Analyst | 49,465 | 6,925 | 12,693 | 416 | 69,499 |
| G.I.S./Mapping Coordinator | 76,430 | 10,700 | 12,693 | 642 | 100,465 |
| G.I.S. Technicians (2) | 64,011 | 8,962 | 25,386 | 538 | 98,897 |
| Information System Superv. | 93,997 | 13,160 | 12,693 | 790 | 120,640 |

| POSITION | SALARY | RETIREMENT | HEALTH INSURANCE | DISABILITY INSURANCE | TOTAL |
|----------------------------|------------------|----------------|---------------------|-------------------------|------------------|
| IT Support | 63,394 | 8,875 | 12,693 | 533 | 85,495 |
| Map Technician I | 37,721 | 5,281 | 12,693 | 317 | 56,012 |
| Map Technician II | 41,612 | 5,826 | 12,693 | 350 | 60,481 |
| P.P.Departmental Assistant | 42,653 | 5,971 | 12,693 | 358 | 61,675 |
| Programmer | 69,892 | 9,785 | 12,693 | 587 | 92,957 |
| Office Manager | 69,892 | 9,785 | 12,693 | 587 | 92,957 |
| Records Supervisor | 45,987 | 6,438 | 12,693 | 386 | 65,504 |
| Secretary | 39,654 | 5,552 | 12,693 | 333 | 58,232 |
| Senior Appraiser | 61,774 | 9,715 | 12,693 | 519 | 84,701 |
| Senior Appraiser | 66,274 | 10,345 | 12,693 | 557 | 89,869 |
| Senior Clerk | 35,925 | 5,030 | 12,693 | 302 | 53,950 |
| Senior Clerk | 35,925 | 5,030 | 12,693 | 302 | 53,950 |
| Senior Data Entry Operator | 48,257 | 6,756 | 12,693 | 405 | 68,111 |
| Senior Map Technician | 50,700 | 7,098 | 12,693 | 426 | 70,917 |
| Valuation Analyst | 63,298 | 9,929 | 12,693 | 532 | 86,452 |
| TOTAL | 2,434,105 | 361,069 | 596,905 | 20,448 | 3,412,527 |