

**JEFFERSON CENTRAL**  
**APPRAISAL DISTRICT**  
**2018**  
**ADOPTED BUDGET**

# JEFFERSON CENTRAL APPRAISAL DISTRICT

## 2018 ADOPTED BUDGET SUMMARY

### REVENUES

2017 Estimated Fund Balance	\$	500,000	
Entity Allocations		5,948,081	
Estimated Miscellaneous Income		<u>5,000</u>	
<b>Total Revenues</b>			<b>\$ <u>6,453,081</u></b>

### EXPENDITURES

Salaries/Benefits	\$	3,617,376	
Capital Outlay		315,000	
General Operating		<u>2,520,705</u>	
<b>Total Expenditures</b>			<b>\$ <u>6,453,081</u></b>

**JEFFERSON CENTRAL APPRAISAL DISTRICT**

**Adopted Entity Allocations**

**2017 Adopted Budget**

<b>Entity</b>	<b>2016 Tax Levy</b>	<b>% Allocation</b>	<b>Proposed 2017 Entity Allocations</b>	<b>2016 Tax Levy</b>	<b>% Allocation</b>	<b>Pro-rata Share of Estimated 2017 Fund Balance</b>	<b>Pro-rata Share 2018 Allocations</b>
City of Beaumont	\$49,719,335.82	9.5717%	\$617,188.43	\$49,719,335.82	9.5717%	\$47,858.30	\$569,330.13
City of Groves	5,137,705.81	0.9891%	\$63,776.65	5,137,705.81	0.9891%	\$4,945.40	\$58,831.25
City of Nederland	6,273,359.57	1.2077%	\$77,874.03	6,273,359.57	1.2077%	\$6,038.54	\$71,835.49
City of Pt. Arthur	18,276,342.12	3.5184%	\$226,872.44	18,276,342.12	3.5184%	\$17,592.24	\$209,280.20
City of Pt. Neches	6,241,599.40	1.2016%	\$77,479.77	6,241,599.40	1.2016%	\$6,007.97	\$71,471.80
City of Bevil Oaks	133,528.81	0.0257%	\$1,657.55	133,528.81	0.0257%	\$128.53	\$1,529.02
City of Taylor Landing	49,984.58	0.0096%	\$620.48	49,984.58	0.0096%	\$48.11	\$572.37
Beaumont ISD	129,551,703.69	24.9405%	\$1,608,183.44	129,551,703.69	24.9405%	\$124,702.50	\$1,483,480.94
H-F ISD	9,477,972.12	1.8246%	\$117,654.32	9,477,972.12	1.8246%	\$9,123.20	\$108,531.12
Nederland ISD	25,305,692.67	4.8717%	\$314,130.92	25,305,692.67	4.8717%	\$24,358.48	\$289,772.44
Pt. Arthur ISD	60,388,986.23	11.6257%	\$749,635.59	60,388,986.23	11.6257%	\$58,128.58	\$691,507.01
Pt. Neches Groves ISD	34,856,010.14	6.7103%	\$432,683.30	34,856,010.14	6.7103%	\$33,551.32	\$399,131.98
Sabine Pass ISD	7,475,388.35	1.4391%	\$92,795.35	7,475,388.35	1.4391%	\$7,195.58	\$85,599.77
Hardin-Jefferson ISD	5,285,716.09	1.0176%	\$65,613.97	5,285,716.09	1.0176%	\$5,087.87	\$60,526.10
Drainage Dist. #3	633,085.59	0.1219%	\$7,858.78	633,085.59	0.1219%	\$609.39	\$7,249.39
Drainage Dist. #6	19,200,961.20	3.6965%	\$238,350.15	19,200,961.20	3.6965%	\$18,482.25	\$219,867.90
Drainage Dist. #7	16,321,466.14	3.1421%	\$202,605.68	16,321,466.14	3.1421%	\$15,710.54	\$186,895.14
Jefferson County	87,546,791.90	16.8540%	\$1,086,757.62	87,546,791.90	16.8540%	\$84,269.85	\$1,002,487.77
J.C. Emer Svc Dist #2	14,159.75	0.0027%	\$175.77	14,159.75	0.0027%	\$13.63	\$162.14
Sabine-Neches Waterways & Nav Dist.	19,613,787.71	3.7759%	\$243,474.75	19,613,787.71	3.7759%	\$18,879.63	\$224,595.12
NW Forest MUD	169,754.90	0.0327%	\$2,107.24	169,754.90	0.0327%	\$163.40	\$1,943.84
Pt. of Beaumont	6,147,038.20	1.1834%	\$76,305.94	6,147,038.20	1.1834%	\$5,916.95	\$70,388.99
Pt. of Pt. Arthur	9,325,828.57	1.7954%	\$115,765.70	9,325,828.57	1.7954%	\$8,976.76	\$106,788.94
Pt. of Sabine Pass	491,886.37	0.0947%	\$6,106.01	491,886.37	0.0947%	\$473.47	\$5,632.54
Trinity Bay Cons.	21,724.92	0.0042%	\$269.68	21,724.92	0.0042%	\$20.91	\$248.77
Water Dist. #10	786,916.76	0.1515%	\$9,768.35	786,916.76	0.1515%	\$757.46	\$9,010.89
J.C. Emer Svc Dist #1	165,415.33	0.0318%	\$2,053.37	165,415.33	0.0318%	\$159.22	\$1,894.15
J.C. Emer Svc Dist #3	297,126.61	0.0572%	\$3,688.37	297,126.61	0.0572%	\$286.00	\$3,402.37
J.C. Emer Svc Dist #4	533,883.07	0.1028%	\$6,627.33	533,883.07	0.1028%	\$513.90	\$6,113.43
<b>TOTAL</b>	<b>\$519,443,152.42</b>	<b>100.0000%</b>	<b>\$6,448,081.00</b>	<b>\$519,443,152.42</b>	<b>100.0000%</b>	<b>\$500,000.00</b>	<b>\$5,948,081.00</b>

Note: Pro-rata share 2018 allocations are currently based on the 2016 tax levy percentages. These figures will be adjusted accordingly upon availability of the 2017 tax levy.

## ADMINISTRATION

ACCT	DESCRIPTION	AMOUNT
6110	Regular Salaries	\$ 327,880
6120	Stipends	4,500
6150	Employer Taxes	6,911
6160	Retirement	62,933
6170	Group Insurance	72,207
6221	Rent/Lease - Equipment	5,850
6250	Maintenance & Repair	1,500
6255	Software Maintenance	5,500
6310	Office Supplies	1,600
6320	Computer Supplies	5,500
6330	Books & Publications	900
6350	Minor Equipment & Software	2,500
6410	Travel & Subsistence	18,000
6415	Auto Allowance	7,800
6430	Dues	3,895
6435	Education	<u>8,140</u>
	<b>SUBTOTAL</b>	<b>\$ 535,616</b>

## APPRAISAL

ACCT	DESCRIPTION	AMOUNT
6110	Regular Salaries	\$ 1,204,164
6120	Stipends	31,500
6150	Employer Taxes	23,792
6160	Retirement	253,974
6170	Group Insurance	413,392
6213	Consulting	413,100
6221	Rent /Lease - Equipment	1,500
6250	Maintenance & Repair	240
6310	Office Supplies	6,000
6330	Books & Publications	13,500
6350	Minor Equipment & Software	1,000
6410	Travel & Subsistence	40,000
6415	Auto Allowance	137,160
6430	Dues	8,350
6435	Education	<u>20,000</u>
	<b>SUBTOTAL</b>	<b>\$ 2,567,672</b>

**ROLL**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6110	Regular Salaries	\$ 221,767
6150	Employer Taxes	4,036
6160	Retirement	41,026
6170	Group Insurance	98,220
6221	Rent - Equipment	2,500
6250	Maintenance & Repair	1,500
6310	Office Supplies	1,300
6330	Books & Publications	900
6410	Travel & Subsistence	1,500
6430	Dues	450
6435	Education	<u>5,000</u>
	<b>SUBTOTAL</b>	<b>\$ 378,199</b>

## MAPPING

ACCT	DESCRIPTION	AMOUNT
6110	Regular Salaries	\$ 133,296
6120	Stipends	3,000
6150	Employer Taxes	3,262
6160	Retirement	25,215
6170	Group Insurance	58,932
6221	Rent/Lease - Equipment	750
6240	Mapping Information	2,200
6250	Maintenance & Repair	3,000
6310	Office Supplies	600
6320	Computer Supplies	6,000
6330	Books & Publications	100
6350	Minor Equipment & Software	2,700
6370	Mapping Supplies	600
6410	Travel & Subsistence	7,350
6430	Dues	850
6435	Education	4,000
	<b>SUBTOTAL</b>	<b>\$ 251,855</b>

**G.I.S.**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6110	Regular Salaries	\$ 212,436
6120	Stipends	3,000
6150	Employer Taxes	4,922
6160	Retirement	39,856
6170	Group Insurance	58,932
6250	Maintenance & Repair	2,000
6255	Software Maintenance	45,500
6310	Office Supplies	450
6320	Computer Supplies	2,800
6330	Books & Publications	250
6350	Minor Equipment & Software	1,500
6370	Mapping Supplies	900
6410	Travel & Subsistence	9,800
6430	Dues	650
6435	Education	13,850
6530	Capital	<u>180,000</u>
	<b>SUBTOTAL</b>	<b>\$ 576,846</b>



**DATA**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6110	Regular Salaries	\$ 206,348
6150	Employer Taxes	4,768
6160	Retirement	38,175
6170	Group Insurance	58,932
6221	Rent/Lease - Equipment	6,700
6250	Maintenance & Repair	145,000
6255	Software Maintenance	5,000
6310	Office Supplies	1,500
6320	Computer Supplies	50,000
6330	Books & Publications	880
6350	Minor Equipment & Software	22,200
6410	Travel & Subsistence	20,650
6435	Education	10,000
6530	Capital	<u>50,000</u>
	<b>SUBTOTAL</b>	<b>\$ 620,153</b>

**GENERAL**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6211	Legal	\$ 750,000
6212	Audit	16,600
6213	Consulting	36,000
6215	Retirement Fees	8,500
6230	Utilities	46,000
6231	Telephone	37,000
6232	Security System	2,200
6233	Janitorial	21,500
6251	Copier Maintenance	1,800
6254	Telephone Maintenance	1,000
6256	Building & Grounds R & M	19,000
6350	Minor Equipment & Software	2,500
6360	Printing Expense	47,000
6380	Copier Supplies	8,000
6405	In-County Mileage	750
6420	Bonds	4,500
6421	Worker's Compensation	8,000
6422	General Insurance	35,100
6423	Public Official & Liability	3,000
6424	Retiree Insurance	33,000
6440	Legal Notices and Ads	7,500
6450	Postage & Freight	89,000
6460	Other Operating	7,000
6470	Contingency	100,000
6485	Salary Contingency	100,000
6530	Capital	10,000
7400	Equipment Replacement Fund	<u>75,000</u>
	<b>SUBTOTAL</b>	<b>\$ 1,469,950</b>

**BOARD OF DIRECTORS**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6310	Office Supplies	\$ 750
6410	Travel & Subsistence	6,000
6435	Education	1,800
6460	Other Operating	325
6461	Employee Recognition	<u>2,500</u>
	<b>SUBTOTAL</b>	<b>\$ 11,375</b>

**APPRAISAL REVIEW BOARD**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
6210	Contracted Services	\$ 29,920
6211	Legal	10,000
6310	Office Supplies	300
6330	Books & Publications	20
6410	Travel & Subsistence	300
6435	Education	700
6460	Other Operating	<u>175</u>
	<b>SUBTOTAL</b>	<b>\$ 41,415</b>
	<b>TOTAL BUDGET</b>	<b>\$ 6,453,081</b>

## CAPITAL & OTHER FINANCIAL USES

### 6530 Capital Equipment

G.I.S.	
Aerial Photography	\$ 180,000
Data Processing	
Misc. Hardware & Software	\$ 50,000
General	
Miscellaneous Hardware & Software	<u>10,000</u>
<b>SUBTOTAL - CAPITAL</b>	<b>\$ 240,000</b>

### OTHER FINANCIAL USES

<b>7400-80</b> Replacement Fund	\$ 75,000
<b>SUBTOTAL - OTHER FINANCIAL USES</b>	<b>\$ <u>75,000</u></b>

**TOTAL CAPITAL & OTHER FINANCIAL USES** **\$ 315,000**

**PERSONNEL**

POSITION	SALARY	STIPENDS			TOTAL	RETIREMENT	HEALTH INSURANCE	DISABILITY INSURANCE	TOTAL
		CERT	CAR	TOTAL					
Administrative Assistant	59,825			59,825	11,068	18,988	656	90,537	
Appraiser	49,187		7,620	56,807	10,509	18,988	656	86,960	
Appraiser	49,187	4,500	7,620	61,307	11,342	18,988	656	92,293	
Appraiser	49,187		7,620	56,807	10,509	18,988	656	86,960	
Appraiser	54,230		7,620	61,850	11,442	18,988	656	92,936	
Appraiser	54,230	4,500	7,620	66,350	12,275	18,988	656	98,269	
Appraiser	56,941	4,500	7,620	69,061	12,776	18,988	656	101,481	
Appraiser	56,941		7,620	64,561	11,944	18,988	656	96,149	
Appraiser	56,941		7,620	64,561	11,944	18,988	656	96,149	
Appraiser	56,941		7,620	64,561	11,944	18,988	656	96,149	
Appraiser	56,941	4,500	7,620	69,061	12,776	18,988	656	101,481	
Assistant Appraiser	49,187		7,620	56,807	10,509	18,988	656	86,960	
Assistant Appraiser	46,847		7,620	54,467	10,076	18,988	656	84,187	
Assistant Appraiser	46,847		7,620	54,467	10,076	18,988	656	84,187	
Assistant Chief Appraiser	111,106		7,620	118,726	21,964	19,488	1,024	161,202	
Business Assistant	40,395			40,395	7,473	18,988	656	67,512	
Business Manager/TLO	84,528			84,528	15,638	18,988	656	119,810	
Chief Appraiser	149,427	4,500	7,800	161,727	29,919	11,665	1,610	204,921	
Clerk	31,556			31,556	5,838	18,988	656	57,038	
Clerk	33,134			33,134	6,130	18,988	656	58,908	
Clerk	38,357			38,357	7,096	18,988	656	65,097	
Clerk	38,357			38,357	7,096	18,988	656	65,097	
Data Processing Operator	55,587			55,587	10,284	18,988	656	85,515	
Director of Appraisals	88,808		7,620	96,428	17,839	18,988	656	133,911	
G.I.S. Analyst	55,554			55,554	10,277	18,988	656	85,475	
GIS/Mapping Coordinator	82,467	3,000		85,467	15,811	18,988	656	120,922	
Information System Superv	105,566			105,566	19,530	18,988	656	144,740	
IT / GIS Specialist	78,495			78,495	14,522	18,988	656	112,661	
Map Technician	42,389			42,389	7,842	18,988	656	69,875	
Map Technician	46,733			46,733	8,646	18,988	656	75,023	
Map Technician	46,733	3,000		49,733	9,201	18,988	656	78,578	
Office Administrator	78,495			78,495	14,522	18,988	656	112,661	

**PERSONNEL**

POSITION	SALARY	STIPENDS		TOTAL	RETIREMENT	HEALTH INSURANCE	DISABILITY INSURANCE	TOTAL
		CERT	CAR					
P.P. Departmental Assistant	47,903			47,903	8,862	18,988	656	76,409
R.R. Management Officer	58,363			58,363	10,797	18,988	656	88,804
Senior Appraiser	66,074	4,500	7,620	78,194	14,466	18,988	656	112,304
Senior Appraiser / Specialist	69,376	4,500	7,620	81,496	15,077	18,988	656	116,217
Senior Clerk	44,483			44,483	8,229	18,988	656	72,356
Senior Clerk / IT Assistant	49,157			49,157	9,094	18,988	656	77,895
Valuation Analyst	66,035	4,500	7,620	78,155	14,459	18,988	656	112,258
<b>TOTAL</b>	<b>2,352,510</b>	<b>42,000</b>	<b>144,960</b>	<b>2,539,470</b>	<b>469,803</b>	<b>733,709</b>	<b>26,906</b>	<b>3,769,885</b>

SUPPLEMENTARY  
INFORMATION



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

9/18/2017

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>2018 ADOPTED</b>	<b>% CHANGE</b>	<b>PERS</b>	<b>2017 ADOPTED</b>	<b>2016 ACTUAL</b>
10-6110	Regular Salaries	327,880	-0.47%	4	329,437	347,724
10-6120	Stipends	4,500			4,500	4,500
10-6150	Employer Taxes	6,911	-0.37%		6,937	6,023
10-6160	Retirement	62,933	2.31%		61,512	57,074
10-6170	Group Insurance	72,207	5.03%		68,751	45,265
10-6221	Rent - Equipment	5,850			5,850	1,245
10-6250	Maintenance & Repair	1,500			1,500	350
10-6255	Software Maintenance	5,500	5.77%		5,200	4,881
10-6310	Office Supplies	1,600	6.67%		1,500	1,325
10-6320	Computer Supplies	5,500			5,500	1,644
10-6330	Books & Publications	900			900	814
10-6350	Minor Equipment & Software	2,500			2,500	1,140
10-6410	Travel & Subsistence	18,000			18,000	12,675
10-6415	Auto Allowance	7,800			7,800	7,800
10-6430	Dues	3,895	-2.01%		3,975	3,217
10-6435	Education	8,140	25.23%		6,500	2,410
<b>DEPARTMENT 10 ADMINISTRATION</b>		<b>535,616</b>	<b>0.99%</b>	<b>4</b>	<b>530,362</b>	<b>498,086</b>
20-6110	Regular Salaries	1,204,164	-3.58%	21	1,248,881	1,200,879
20-6120	Stipends	31,500			31,500	17,625
20-6150	Employer Taxes	23,792	-3.19%		24,575	19,564
20-6160	Retirement	253,974	-0.46%		255,157	220,440
20-6170	Group Insurance	413,392	1.59%		406,934	243,976
20-6213	Consulting	413,100	2.00%		405,000	395,200
20-6221	Rent - Equipment	1,500			1,500	1,104
20-6250	Maintenance & Repair	240			0	0
20-6310	Office Supplies	6,000	-25.00%		8,000	2,246
20-6330	Books & Publications	13,500	14.41%		11,800	10,263
20-6350	Minor Equipment & Software	1,000			1,000	702
20-6410	Travel & Subsistence	40,000	-11.11%		45,000	14,923
20-6415	Auto Allowance	137,160			137,160	137,160
20-6430	Dues	8,350			8,350	5,029
20-6435	Education	20,000			20,000	10,054
<b>DEPARTMENT 20 APPRAISAL</b>		<b>2,567,672</b>	<b>-1.43%</b>	<b>21</b>	<b>2,604,857</b>	<b>2,279,165</b>
30-6110	Regular Salaries	221,767		5	221,767	193,267
30-6150	Employer Taxes	4,036			4,036	2,346
30-6160	Retirement	41,026	2.78%		39,918	31,653

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

9/18/2017

ACCT #	DESCRIPTION	2018 ADOPTED	% CHANGE	PERS	2017 ADOPTED	2016 ACTUAL
30-6170	Group Insurance	98,220	6.20%		92,485	45,443
30-6221	Rent - Equipment	2,500			0	0
30-6250	Maintenance & Repair	1,500			0	0
30-6310	Office Supplies	1,300			1,300	430
30-6330	Books & Publications	900			900	10
30-6410	Travel & Subsistence	1,500			1,500	227
30-6430	Dues	450			450	156
30-6435	Education	5,000			5,000	3,886
<b>DEPARTMENT 30 ROLL</b>		378,199	2.95%	5	367,356	277,416
40-6110	Regular Salaries	133,296		3	133,296	128,650
40-6120	Stipends	3,000			3,000	
40-6150	Employer Taxes	3,262			3,262	2,346
40-6160	Retirement	25,215	2.78%		24,534	18,526
40-6170	Group Insurance	58,932	6.20%		55,491	26,806
40-6221	Rent - Equipment	750			750	491
40-6240	Mapping Information	2,200			2,200	1,239
40-6250	Maintenance & Repair	3,000	-25.00%		4,000	0
40-6310	Office Supplies	600	14.29%		525	739
40-6320	Computer Supplies	6,000			6,000	2,160
40-6330	Books & Publications	100			100	0
40-6350	Minor Equipment & Software	2,700			2,700	1,955
40-6370	Mapping Supplies	600	-14.29%		700	0
40-6410	Travel & Subsistence	7,350	2.80%		7,150	1,024
40-6430	Dues	850			850	35
40-6435	Education	4,000			4,000	75
<b>DEPARTMENT 40 MAPPING</b>		251,855	1.33%	3	248,558	184,046
41-6110	Regular Salaries	212,436		3	212,436	209,378
41-6120	Stipends	3,000			3,000	3,000
41-6150	Employer Taxes	4,922			4,922	3,553
41-6160	Retirement	39,856	2.78%		38,778	35,970
41-6170	Group Insurance	58,932	6.20%		55,491	31,178
41-6250	Maintenance & Repair	2,000	-62.96%		5,400	1,099
41-6255	Software Maintenance	45,500			45,500	39,406
41-6310	Office Supplies	450			450	0
41-6320	Computer Supplies	2,800	7.69%		2,600	2,589
41-6330	Books & Publications	250			250	0

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

9/18/2017

ACCT #	DESCRIPTION	2018 ADOPTED	% CHANGE	PERS	2017 ADOPTED	2016 ACTUAL
41-6350	Minor Equipment & Software	1,500	-57.14%		3,500	0
41-6370	Mapping Supplies	900			900	0
41-6410	Travel & Subsistence	9,800	2.30%		9,580	53
41-6430	Dues	650			650	20
41-6435	Education	13,850			13,850	75
41-6530	Capital	180,000			180,000	0
<b>DEPARTMENT 41 G.I.S.</b>		<b>576,846</b>	<b>-0.08%</b>	<b>3</b>	<b>577,307</b>	<b>326,321</b>
50-6110	Regular Salaries	206,348	-9.82%	3	228,824	221,440
50-6150	Employer Taxes	4,768	-1.39%		4,835	3,744
50-6160	Retirement	38,175	-7.32%		41,189	36,739
50-6170	Group Insurance	58,932	6.20%		55,491	40,291
50-6221	Rent - Equipment	6,700	-6.94%		7,200	2,685
50-6250	Maintenance & Repair	145,000			145,000	120,636
50-6255	Software Maintenance	5,000	-50.00%		10,000	901
50-6310	Office Supplies	1,500	-21.05%		1,900	647
50-6320	Computer Supplies	50,000			50,000	8,937
50-6330	Books & Publications	880			880	0
50-6350	Minor Equipment & Software	22,200	246.88%		6,400	3,032
50-6410	Travel & Subsistence	20,650	-1.20%		20,900	0
50-6435	Education	10,000			10,000	189
50-6530	Capital	50,000	-33.33%		75,000	0
<b>DEPARTMENT 50 DATA PROCESSING</b>		<b>620,153</b>	<b>-5.70%</b>	<b>3</b>	<b>657,619</b>	<b>439,240</b>
80-6211	Legal	750,000			750,000	563,663
80-6212	Audit	16,600	22.96%		13,500	12,200
80-6213	Consulting	36,000	-26.53%		49,000	32,170
80-6215	Retirement Fees	8,500			8,500	6,175
80-6230	Utilities	46,000			46,000	41,427
80-6231	Telephone	37,000			37,000	32,816
80-6232	Security System	2,200	29.41%		1,700	1,202
80-6233	Janitorial	21,500			21,500	20,513
80-6251	Copier Maintenance	1,800	5.88%		1,700	1,490
80-6254	Telephone Maintenance	1,000			1,000	0
80-6256	Building and Grounds R & M	19,000	5.56%		18,000	24,007
80-6350	Minor Equipment & Software	2,500			2,500	2,319
80-6360	Printing Expense	47,000	4.44%		45,000	39,661
80-6380	Copier Supplies	8,000			8,000	888

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

9/18/2017

ACCT #	DESCRIPTION	2018 ADOPTED	% CHANGE	PERS	2017 ADOPTED	2016 ACTUAL
80-6405	In-County Mileage	750			750	113
80-6420	Bonds	4,500			4,500	0
80-6421	Worker's Compensation	8,000			8,000	5,151
80-6422	General Insurance	35,100			35,100	32,392
80-6423	Public Official & Liability	3,000			0	0
80-6424	Retiree Insurance	33,000			33,000	22,869
80-6440	Legal Notices and Ads	7,500	7.14%		7,000	4,101
80-6450	Postage & Freight	89,000	4.71%		85,000	86,138
80-6460	Other Operating	7,000			7,000	2,272
80-6465	Cash Over/Short	0			0	-4
80-6470	Contingency	100,000			100,000	0
80-6485	Contingency-Salary	100,000	104.04%		49,009	0
80-6530	Capital	10,000			10,000	8,675
80-7400	Equipment Replacement Fund	75,000			75,000	75,000
<b>DEPARTMENT 80 GENERAL</b>		<b>1,469,950</b>	<b>3.68%</b>		<b>1,417,759</b>	<b>1,015,237</b>
82-6310	Office Supplies	750	50.00%		500	943
82-6410	Travel & Subsistence	6,000	-14.29%		7,000	1,791
82-6435	Education	1,800			1,800	590
82-6460	Other Operating	325	62.50%		200	152
82-6461	Employee Recognition	2,500			2,500	961
<b>DEPARTMENT 82 BOARD OF DIRECTORS</b>		<b>11,375</b>	<b>-5.21%</b>		<b>12,000</b>	<b>4,437</b>
83-6210	Contracted Services	29,920			29,920	16,120
83-6211	Legal	10,000			10,000	0
83-6310	Office Supplies	300	-50.00%		600	119
83-6330	Books & Publications	20			20	20
83-6410	Travel & Subsistence	300			400	267
83-6435	Education	700			700	490
83-6460	Other Operating	175			175	120
<b>DEPARTMENT 83 APPRAISAL REVIEW BOARD</b>		<b>41,415</b>	<b>-0.96%</b>		<b>41,815</b>	<b>17,136</b>
<b>GRAND TOTALS</b>		<b>6,453,081</b>	<b>-0.07%</b>	<b>39</b>	<b>6,457,633</b>	<b>5,041,085</b>

**JEFFERSON CENTRAL APPRAISAL DISTRICT**

**2018 ADOPTED BUDGET SUPPORT**

**6100 SALARIES/BENEFITS**

<b>6110</b>	Regular Salaries		\$	2,305,891
<b>6120</b>	Stipends			42,000
<b>6150</b>	Unemployment	\$	12,915	
	Medicaid/Medicare		34,776	47,691
<b>6160</b>	Retirement			461,179
<b>6170</b>	Insurance: Health	\$	733,709	
	Disability		26,906	760,615
				<u>760,615</u>
	<b>TOTAL SALARIES/BENEFITS</b>		<b>\$</b>	<b>3,617,376</b>

**6200 SERVICES**

<b>6210-83</b>	<b>Contracted Services:</b>			
	Appraisal Review Board -			
	Hearings: 8 hrs per day @ \$20/hr x 30 days			
	x 6 members	\$	28,800	
	Meetings: 4 meetings @ \$20/hr x 2 hours			
	x 7 members		1,120	<u>29,920</u>
	<b>Subtotal</b>		<b>\$</b>	<b>29,920</b>
<b>6211</b>	<b>Legal</b>			
	General		\$	750,000
	ARB			<u>10,000</u>
	<b>Subtotal</b>		<b>\$</b>	<b>760,000</b>
<b>6212-80</b>	<b>Auditing:</b>			
	Year-end Audit & Consulting		\$	<u>16,600</u>
	<b>Subtotal</b>		<b>\$</b>	<b>16,600</b>

6213

**Consulting:**

Appraisal -		
C.A.G. \$103,275/qtr. x 4	\$	413,100
General -		
Administration		8,000
G.I.S. Programming		10,000
Data Processing		10,000
Miscellaneous		8,000

**Subtotal** \$ **449,100**

6215-80

**Retirement Fees:**

Plan Administration	\$	<u>8,500</u>
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**Subtotal** \$ **8,500**

6221

**Rent - Equipment:**

Administration -		
Postal Security Device & Mega UIC	\$	5,850
Appraisal -		
Copier		1,500
Roll Room -		
Copier		2,500
Mapping -		
Copier		750
Data Processing -		
Folder/Inserter		<u>6,700</u>

**Subtotal** \$ **17,300**

6230-80

**Utilities:**

\$11,500/qtr.	\$	<u>46,000</u>
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**Subtotal** \$ **46,000**

6231-80

**Telephone:**

Monthly Line Charges with Long Distance	\$	25,400
Internet Service		9,700
Yellow Page Advertising		400
Reserve for Rate Increase		<u>1,500</u>

**Subtotal** \$ **37,000**

<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> \$5,375/quarter		\$ <u>21,500</u>
	<b>Subtotal</b>		\$ <b>21,500</b>
<b>6240</b>	<b>Mapping Information</b>		\$ <b>2,200</b>
<b>6250</b>	<b>Maintenance &amp; Repair:</b> Administration - Brother Fax Machine HP Printer	750 <u>750</u>	\$ 1,500
	Appraisal - Copier		240
	Roll Room - Copier		1,500
	Map - Designjet		3,000
	GIS - UPS		2,000
	Data Processing - Appraisal Software Folder/Inserter GIS Software The Cloud - Offsite	115,000 13,000 9,000 <u>8,000</u>	
	<b>Subtotal</b>		\$ <u>145,000</u> <b>153,240</b>
<b>6251-80</b>	<b>Copier Maintenance:</b> Ricoh MP w/ADF Canon Fax Machine		\$ 1,200 <u>600</u>
	<b>Subtotal</b>		\$ <b>1,800</b>
<b>6254-80</b>	<b>Telephone Maintenance:</b> Miscellaneous repairs		\$ <u>1,000</u>
	<b>Subtotal</b>		\$ <b>1,000</b>
<b>6255</b>	<b>Software Maintenance:</b> Administration G.I.S. Data Processing		\$ 5,500 45,500 <u>5,000</u>
	<b>Subtotal</b>		\$ <b>56,000</b>

6256                    **Building/Grounds Repairs & Maintenance**                    \$            **19,000**

**TOTAL SERVICES**                    \$            **1,621,360**

**6300        SUPPLIES**

**6310                    Office Supplies:**

Administration	\$	1,600
Appraisal		6,000
Roll		1,300
Mapping		600
G. I. S.		450
Data Processing		1,500
Board of Directors		750
Appraisal Review Board		300

**Subtotal**                    \$            **12,500**

**6320                    Computer Supplies:**

Administration	\$	5,500
Mapping		6,000
G. I. S.		2,800
Data Processing		50,000

**Subtotal**                    \$            **64,300**

**6330                    Books & Publications:**

Administration	\$	900
Appraisal		13,500
Roll		900
Mapping		100
G. I. S.		250
Data Processing		880
Appraisal Review Board		20

**Subtotal**                    \$            **16,550**

**6350                    Minor Equipment & Software:**

Adminstration	\$	2,500
Appraisal		1,000
Mapping		2,700
G. I. S.		1,500
Data Processing		22,200
General		2,500

**Subtotal**                    \$            **32,400**



6360-80

**Printing Expense:**

Administration -		
W-2's & 1099's	\$	200
Letterhead & Envelopes		1,500
Purchase Orders & Invoices		400
Checks		250
Appraisal -		
Business Cards		400
Personal Property Renditions		3,500
Door Hangers		700
Personal Property Maintenance		550
Index Cards		1,250
Roll -		
Appraisal Notices		28,700
Data Correction Forms - Real		750
Homestead Exemption Applications		750
Window Envelopes		3,500
Return Envelopes		2,000
Appraisal Review Board -		
Window Envelopes		1,300
ARB Letterhead		600
Protest & Hearings Procedures		650
		<hr/>
<b>Subtotal</b>	<b>\$</b>	<b>47,000</b>

6370

**Mapping Supplies:**

Mapping	\$	600
G. I. S.		900
		<hr/>
<b>Subtotal</b>	<b>\$</b>	<b>1,500</b>

6380

**Copier Supplies:**

General -		
Paper - 8 1/2 x 11	\$	5,000
8 1/2 x 14		2,080
11 x 17		500
Fax Machine:		
Toner / Drum		420
		<hr/>
<b>Subtotal</b>	<b>\$</b>	<b>8,000</b>

<b>TOTAL SUPPLIES</b>	<b>\$</b>	<b>182,250</b>
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**6400 OTHER OPERATING**

<b>6405-80</b>	<b>In-County Mileage:</b>	\$	<u>750</u>
	<b>Subtotal</b>	<b>\$</b>	<b>750</b>
<b>6410</b>	<b>Travel &amp; Subsistence:</b>		
	Administration	\$	18,000
	Appraisal		40,000
	Roll Room		1,500
	Mapping		7,350
	G. I. S.		9,800
	Data Processing		20,650
	Board of Directors		6,000
	Appraisal Review Board		<u>300</u>
	<b>Subtotal</b>	<b>\$</b>	<b>103,600</b>
<b>6415</b>	<b>Auto Allowance:</b>		
	Administration -		
	12 months @ \$650	\$	7,800
	Appraisal -		
	12 months @ \$635 x 18 appraisers		<u>137,160</u>
	<b>Subtotal</b>	<b>\$</b>	<b>144,960</b>
<b>6420-80</b>	<b>Bonds:</b>		
	Public Employees Blanket Bond	\$	1,200
	Retirement Trustee Bond		800
	Retirement Fidelity Bond		<u>2,500</u>
	<b>Subtotal</b>	<b>\$</b>	<b>4,500</b>
<b>6421-80</b>	<b>Worker's Compensation</b>		
	Appraisal (953,252 @ \$2.24/100)	\$	21,353
	Clerical (1,097,014 @ \$0.64/100)		7,021
	Executive (255,625 @ \$0.78/100)		<u>1,994</u>
		\$	30,368
	Less: Discount		<u>(22,368)</u>
	<b>Subtotal</b>	<b>\$</b>	<b>8,000</b>
<b>6422-80</b>	<b>General Insurance:</b>		
	Multi-Peril Policy	\$	15,100
	Windstorm & Windstorm for EDP		<u>20,000</u>
	<b>Subtotal</b>	<b>\$</b>	<b>35,100</b>

<b>6423-80</b>	<b>Public Official &amp; Liability</b>	<b>\$</b>	<b>3,000</b>
<b>6424-80</b>	<b>Retiree Insurance</b>	<b>\$</b>	<b>33,000</b>
<b>6430</b>	<b>Dues:</b>		
	Administration	\$	3,895
	Appraisal		8,350
	Roll		450
	Mapping		850
	G. I. S.		650
	<b>Subtotal</b>	<b>\$</b>	<b>14,195</b>
<b>6435</b>	<b>Educational:</b>		
	Administration	\$	8,140
	Appraisal		20,000
	Roll		5,000
	Mapping		4,000
	G. I. S.		13,850
	Data Processing		10,000
	Board of Directors		1,800
	Appraisal Review Board		700
	<b>Subtotal</b>	<b>\$</b>	<b>63,490</b>
<b>6440-80</b>	<b>Legal Notices &amp; Advertising:</b>		
	Legal Notices	\$	7,500
	<b>Subtotal</b>	<b>\$</b>	<b>7,500</b>
<b>6450-80</b>	<b>Postage &amp; Freight:</b>		
	General -		
	Exemptions	\$	6,000
	P. P. Renditions		5,000
	N. of A. V.		60,100
	Box Rent		250
	Supplies		500
	General Mail		6,500
	Business Reply		4,000
	Appraisal Review Board -		
	Notice of Hearing		2,450
	Reminder Letter		700
	Final Determination, Cert.		3,500
	<b>Subtotal</b>	<b>\$</b>	<b>89,000</b>

<b>6460</b>	<b>Other Operating:</b>		
	General -		\$ 7,000
	Board of Directors -		
	Refreshments	\$ <u>325</u>	\$ 325
	Appraisal Review Board -		
	Coffee for Meetings & Hearings:	140	
	Refreshments	<u>35</u>	\$ <u>175</u>
	<b>Subtotal</b>		<b>\$ 7,500</b>
<b>6461-82</b>	<b>Employee Recognition:</b>		\$ <u>2,500</u>
	<b>Subtotal</b>		<b>\$ 2,500</b>
<b>6470-80</b>	<b>Contingency:</b>		\$ <u>100,000</u>
	<b>Subtotal</b>		<b>\$ 100,000</b>
<b>6485-80</b>	<b>Salary Contingency:</b>		\$ <u>100,000</u>
	<b>Subtotal</b>		<b>\$ 100,000</b>
	<b>TOTAL OTHER OPERATING</b>		<b>\$ 717,095</b>