

CHAMBERS COUNTY APPRAISAL DISTRICT

May 18, 2021

2022 BUDGET

	<u>2021</u>	<u>2022</u>
PERSONNEL SERVICES	\$ 1,411,830	\$ 1,495,845
PROFESSIONAL SERVICES	\$ 429,850	\$ 502,950
MAINTENANCE & CAPITAL OUTLAY	\$ 23,000	\$ 23,000
GENERAL OPERATING FUNDS	\$ 246,450	\$ 269,450
APPRAISAL REVIEW BOARD	\$ 35,000	\$ 45,000
TOTAL OPERATING FUNDS	\$ 2,146,130	\$ 2,336,245

	<u>2021</u>	<u>2022</u>
LESS Estimated Income:		
Interest on Fund Balance	\$ 1,100	\$ 1,100
Personal Property Penalty	\$ 1,600	\$ 1,600
Map Copies and other misc. fees	\$ 250	\$ 250
TOTAL PROJECTED INCOME	\$ 2,950	\$ 2,950

	<u>2021</u>	<u>2022</u>
Operating Budget		
TOTAL FUNDED BY TAXING UNITS	\$ 2,143,180	\$ 2,333,295

Reserved Fund Balance
As of 5/18/2021 \$ 236,591

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PROFESSIONAL SERVICES

<u>ACCT. NO.</u>		<u>2021</u>	<u>2022</u>
5120	MAP SUPPLIES	\$ 2,800	\$ 2,800
5130	INDUSTRIAL/MINERAL APPRAISAL CONTRACT	\$ 262,300	\$ 265,000
5140	ACCOUNTING / AUDITING	\$ 8,600	\$ 9,000
5150	LEGAL DEFENSE FUND - CAD	\$ 60,000	\$ 130,000
5155	STATE COMPTROLLER APPEALS	\$ 500	\$ 500
5156	ARBITRATION	\$ 2,000	\$ 2,000
5160	REAL ESTATE APPR. CONTRACT	\$ 2,650	\$ 2,650
5170	SOFTWARE MAINTENANCE (MAPPING)	\$ 31,000	\$ 31,000
5180	AERIAL PHOTOGRAPHY	\$ 60,000	\$ 60,000
TOTAL PROFESSIONAL SERVICES		\$ 429,850	\$ 502,950

MAINTENANCE & CAPITAL OUTLAY

<u>ACCT. NO.</u>		<u>2021</u>	<u>2022</u>
5200	OFFICE EQUIPMENT MAINT.	\$ 4,000	\$ 4,000
5210	CAPITAL OUTLAY OFFICE EQUIPMENT	\$ 19,000	\$ 19,000
TOTAL MAINTENANCE & CAPITAL OUTLAY		\$ 23,000	\$ 23,000

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GENERAL OPERATING EXPENSES

ACCT. NO.		2021	2022
5213	STORAGE	\$ 1,200	\$ 1,200
5300	BOD	\$ 5,000	\$ 5,000
5310	COMPUTER SERVICES/HARDWARE	\$ 61,000	\$ 61,000
5320	OFFICE SUPPLIES	\$ 14,000	\$ 30,000
5330	POSTAGE	\$ 27,000	\$ 32,000
5340	DUES / PUBLICATIONS	\$ 8,000	\$ 8,000
5350	TRAVEL / TRAINING / TUITION	\$ 25,000	\$ 25,000
5355	MISCELLANEOUS	\$ 3,000	\$ 3,000
5370	PRINTING	\$ 10,500	\$ 12,500
5380	ADVERTISING	\$ 2,200	\$ 2,200
5390	UTILITIES	\$ 12,000	\$ 12,000
5400	BONDS & INSURANCE	\$ 25,000	\$ 25,000
5410	TELEPHONE	\$ 13,750	\$ 13,750
5420	INTERNET	\$ 11,000	\$ 11,000
5435	BUILDING MAINTENANCE	\$ 25,250	\$ 25,250
5440	INTERNAL MAPPING EQUIPMENT	\$ 1,350	\$ 1,350
6000	FINANCE CHARGE	\$ 200	\$ 200
6010	FREIGHT	\$ 1,000	\$ 1,000
TOTAL GENERAL OPERATING EXPENSES		\$ 246,450	\$ 269,450

APPRAISAL REVIEW BOARD

ACCT. NO.		2021	2022
5500	ARB COMPENSATION	\$ 15,000	\$ 25,000
5510	LEGAL EXPENSE - ARB	\$ 15,000	\$ 15,000
5520	TRAVEL / TRAINING - ARB	\$ 5,000	\$ 5,000
TOTAL APPRAISAL REVIEW BOARD EXPENSES		\$ 35,000	\$ 45,000

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2022 BUDGET

EXPLANATION OF BUDGET ADJUSTMENTS

PERSONNEL SERVICES

3.0% pay increases, step ups & additional position	+ \$	57,641
Increase auto allowance for addition field appraiser position	+ \$	11,400
Retirement increase for pay increases, step -ups & additional position	+ \$	9,667
536B increase due to pay increases, & step-ups & additional position	+ \$	2,071
Retiree Medical - insurance increase (2021 increase 3%)	+ \$	2,235
Medicare increase due to pay increases, step-ups & additional position	+ \$	1,001
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TOTAL INCREASE PERSONNEL SERVICES	+ \$	84,015

GENERAL OPERATING EXPENSES

5130	Industrial/Mineral Appraisal Contract - estimated increase	+ \$	2,700
5140	Accounting / Auditing - based off of 2020 increase	+ \$	400
5150	Legal Defense Fund - potential legal cost associated with 25.25 corrections to abated properties	+ \$	70,000
5320	Office Supplies - annual computer purchases to replace obsolete computer equipment	+ \$	16,000
5330	Postage - increase to account for legislative changes & new requirements	+ \$	5,000
5370	Printing - increase to account for legislative changes & new mail-out requirements	+ \$	2,000
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TOTAL INCREASE GENERAL OPERATING EXPENSES		+ \$	96,100

APPRAISAL REVIEW BOARD EXPENSES

5500	ARB Compensation - projected increase due to 2022 reappraisal efforts	+ \$	10,000
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TOTAL INCREASE APPRAISAL REVIEW BOARD EXPENSES		+ \$	10,000

TOTAL BUDGET CHANGE \$ 180,115

TOTAL BUDGET ADJUSTMENT FROM PREVIOUS YEAR	8.86%
3 YEAR AVERAGE ANNUAL ADJUSTMENT	6.40%
5 YEAR AVERAGE ANNUAL ADJUSTMENT	5.56%