

# BURLESON COUNTY APPRAISAL DISTRICT



## 2016 Approved Budget

Rounding in formulas may cause some numbers to total differently when carried forward

# BURLESON COUNTY APPRAISAL DISTRICT

## 2016 Approved Budget

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**2016 Approved Budget Totals**

<b>Personnel Services:</b>	\$	<b>389,052</b>
<b>Supplies &amp; Administrative Expense:</b>	\$	<b>75,030</b>
<b>Contractual Expense:</b>	\$	<b>375,660</b>
<b>Capital Expense:</b>	\$	<b>5,500</b>
<b>Total Gross Operating Budget:</b>	\$	<b>845,242</b>
<b>Allocations from Building, Technology &amp; Litigation Fund</b>		<b>(80,000)</b>
<b>Net Budget</b>		<b>\$765,242</b>

LINE ITEM	LINE ITEM	2015	2016	
	<b>PERSONNEL SERVICES:</b>			
7110	Employee Wages	\$ 241,518	\$ 310,478	
7145	SS .062 - Medicare .145	\$ 3,548	\$ 2,706	
7180	Unemployment Insurance	\$ -	\$ 865	
7160	Retirement Fund 8% (Principal)	\$ 20,072	\$ 21,928	
7170	Group Health Insurance	\$ 43,020	\$ 53,075	
7165	Texas Workforce (Unemployment Payout)	\$ 4,550	\$ -	
	<b>Total Personnel Services</b>	<b>\$ 312,708</b>	<b>\$ 389,052</b>	
	<b>SUPPLIES AND ADMINISTRATIVE:</b>			
7320	Conferences/Schools & Lodging	\$ 9,500	\$ 9,235	
7355	Dues and Memberships	\$ 1,225	\$ 1,795	
7365	Communications (Telephone & Internet)	\$ 2,700	\$ 5,040	
7375	Utilities	\$ 3,700	\$ 4,500	
7243	Shredding (Ameritex)		\$ 800	The shredding was performed in 2015 as well, but not shown separately on the budget.
7240	Office & Computer Supplies	\$ 10,000	\$ 14,500	
7315	Deed Records	\$ 2,000	\$ 2,000	
7350	Legal Notices & Publications	\$ 3,000	\$ 4,000	
7230	Postage (Pitney Bowes)	\$ 11,000	\$ 12,500	
7210	Books & Subscriptions	\$ 1,000	\$ 1,250	
7470	Janitorial	\$ 2,000	\$ 3,060	
7480	Pest Control	\$ 320	\$ -	Pest Control is carried in Bldg Maintenance for 2016
7515	Building Maintenance, Supplies & Improvements	\$ 3,000	\$ 3,000	
7340	Fuel & Transportation	\$ 2,500	\$ 2,500	
7335	Security	\$ 160	\$ -	Security is carried in Bldg Maintenance for 2016
7305	Appraisal Review Board	\$ 9,660	\$ 10,850	
	<b>Total Supplies and Administrative</b>	<b>\$ 61,765</b>	<b>\$ 75,030</b>	
	<b>CONTRACTUAL EXPENSE:</b>			
7410	Professional, Appraisal	\$ 285,804	\$ 259,200	
7328	Professional, Audit	\$ 4,500	\$ 6,700	
7405	Professional Accounting	\$ 10,000	\$ 16,800	
7450	Net Perspective (Web service & Virus pro)	\$ 750	\$ -	This item falls under Software & Licenses Maintenance for 2016
7420	Professional, Legal	\$ 8,500	\$ 38,725	
7460	Equipment Leases & Maintenance	\$ 8,100	\$ 8,100	
7415	Software & Licenses Maintenance	\$ 37,580	\$ 42,860	
7326	Bonds & Insurance	\$ 2,000	\$ 3,275	
	<b>Total Contractual Expense</b>	<b>\$ 357,234</b>	<b>\$ 375,660</b>	
	<b>INVENTORY &amp; CAPITAL EXPENSE:</b>			
7520	Office Furniture	\$ -	\$ 2,000	
7510	Computer Equipment	\$ -	\$ 3,500	
	<b>Total Inventory &amp; Capital Expense</b>	<b>\$ -</b>	<b>\$ 5,500</b>	
	<b>Total Gross Budget</b>	<b>\$ 731,707</b>	<b>\$ 845,242</b>	
	<b>Building, Technology &amp; Litigation Fund</b>		<b>(\$80,000)</b>	
	<b>Total Net Budget</b>		<b>\$765,242</b>	
	<b>Operating Funds (Balance per 2014 Audit Report)</b>		<b>\$38,977</b>	
	<b>Building, Technology &amp; Litigation (Balance per 2014 Audit Report)</b>		<b>\$ 190,047</b>	
	<b>Total</b>		<b>\$229,024</b>	
	<b>Less \$30,000 allocated for Professional Legal Expenses and \$50,000 toward 2016 Budget Entity Allocations</b>		<b>-80000</b>	
	<b>Building, Technology &amp; Litigation Fund Balance after allocations</b>			
	<b>Total remaining in Building fund after 2016 allocated budget items are used</b>		<b>\$110,047.00</b>	

				NOTES TO	2016	Approved Budget			
<b><u>PERSONNEL SERVICES</u></b>									
<b>7110</b>	<b>Employee Wages:</b>								
	Wages are based on responsibility, knowledge, quality and quantity of work assigned to each employee.								
	Budget provides for minor adjustment to some staff members.								
<b>A</b>	<b>Regular Salary</b>							\$ 284,114	
<b>B</b>	<b>Proposed Increase</b>							\$ 26,364	
								<b>Budget Amount:</b>	<b>\$ 310,478</b>
<b>7145</b>	<b>Payroll Taxes</b>								
	Currently the appraisal district is subject to Medicare taxes.								
								<b>Budget Amount:</b>	<b>\$ 2,706</b>
<b>7160</b>	<b>RETIREMENT FUND COSTS:</b>								
	The district currently participates in a Retirement Program with Principal.								
	The appraisal district contributes 8% of gross salary.								
		Salaries	\$ 274,099	X	8.00%				
								<b>Budget Amount:</b>	<b>\$ 21,928</b>
<b>7170</b>	<b>GROUP HEALTH INSURANCE:</b>								
								<b>Budget Amount:</b>	<b>\$ 53,075</b>
<b>7180</b>	<b>UNEMPLOYMENT INSURANCE</b>								
								<b>Budget Amount:</b>	<b>\$865</b>

<b>SUPPLIES AND ADMINISTRATIVE EXPENSE</b>									
<b>7320</b>	<b>CONFERENCES, SCHOOLS &amp; LODGING:</b>								
The State of Texas requires appraisers and any staff members who exercise opinions of value be registered with Texas Department of Licensing and Regulation, and obtain state certification in the appropriate field. District employees must become certified as a Level 4 Registered Professional Appraisers (RPA). The certification must be completed within 60 months of becoming registered as a Class 1 Appraiser and cannot be earned until the registrant has 36 months of experience as an Appraiser registrant. Once obtained continuing education (CE's) is mandatory.									
Projected education cost:									
	Deputy Chief Appr	CEU	Courses/Rooms/Meals						
		Tuition:	2 x		\$285	\$570			
		Rooms:	6 x		\$185	\$1,110			
		Meals:	6 x		\$45	\$270			
		TAAD Conference							
		Tuition:	1 x		\$400	\$400			
		Rooms:	3 x		\$185	\$555			
		Meals:	3 x		\$45	\$135			
		TAAO Conference							
		Registration:	1 x		\$300	\$300			
		Rooms:	3 x		\$185	\$555			
		Meals:	3 x		\$45	\$135			
	Chief Appraiser	CEU	Courses/Rooms/Meals						
		Tuition:	2 x		\$285	\$570			
		Rooms:	6 x		\$185	\$1,110			
		Meals:	6 x		\$45	\$270			
		TAAO Conference							
		Registration:	1 x		\$300	\$300			
		Rooms:	3 x		\$185	\$555			
		Meals:	3 x		\$45	\$135			
		Texas A & M Property Tax Legal Seminar							
		Registration:	1 x		\$485	\$485			
		Rooms:	3 x		\$185	\$555			
		Meals:	3 x		\$45	\$135			
		TAAD Conference:							
		Chief -Deputy-One Appraiser							
		Registration:	1 x		\$400	\$400			
		Meals:	3 x		\$45	\$135			
		Rooms:	3 x		\$185	\$555			
						<b>Budget Amount:</b>	<b>\$9,235</b>		

<b>7355</b>	<b>DUES &amp; MEMBERSHIPS:</b>								
	Expense is anticipated as follows:								
	TAAD Registration				\$	1,000			
	TDLR Registration 3 @ \$45				\$	135			
	TAAO Registration				\$	305			
	Rural Appraisal District Chapter				\$	150			
	Tri Region Chapter of CAD's				\$	30			
	International Association of Assessing Officers				\$	175			
							<b>Budget Amount:</b>	<b>\$ 1,795</b>	
<b>7365</b>	<b>COMMUNICATIONS:</b>								
	Anticipated expenses are:								
	Verizon (Telephone & Internet)	\$420	X	12		\$ 5,040			
							<b>Budget Amount:</b>	<b>\$ 5,040</b>	
<b>7375</b>	<b>UTILITIES:</b>								
	Gas	\$500							
	Electric	\$4,000							
							<b>Budget Amount:</b>	<b>\$ 4,500</b>	
<b>7243</b>	<b>SHREDDING:</b>								
							<b>Budget Amount:</b>	<b>\$ 800</b>	
<b>7240</b>	<b>OFFICE &amp; COMPUTER SUPPLIES:</b>								
	This line item is for typical expendable office supplies. Larger cost items included are copier paper, print cartridges, mapping paper rolls, binding supplies and envelopes. In previous years budgets, this line item has also been used for other office supply purchases for which there was not a specific line item. Examples of these type items are pens, staples, tape, folders, etc.								
							<b>Budget Amount:</b>	<b>\$ 14,500</b>	







