

# Anderson County Central Appraisal District

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July 30, 2019

AUG 05 2019

Palestine I.S.D.  
Dr. Jason Marshall  
1007 E. Park Avenue  
Palestine, TX 75801

PALESTINE I.S.D.  
SUPERINTENDENT'S OFFICE

Dear Dr. Marshall,

Please find enclosed a copy of the 2020 Final Operating Budget for the Anderson County Appraisal District. The 2020 Operating Budget was approved by the Board of Directors on July 29, 2019.

The estimated participation cost for your jurisdiction is based on your 2018 tax levy. Once all tax rates are set for 2019 and percentages are recalculated, you may see a change in your 2020 levy participation cost, based on the increase or decrease of your 2019 levy.

Should you have any questions regarding the 2020 Final Budget, please feel free to contact me.

Sincerely yours,



W. Carson Wages  
Chief Appraiser

**ANDERSON COUNTY APPRAISAL DISTRICT  
2020 FINAL BUDGET**

<u>CONTROL ACCOUNT #</u>	<u>CONTROL ACCOUNTS</u>	<u>AMOUNT</u>
100	PERSONNEL SERVICES	\$840,506
200	CONSUMABLE SUPPLIES	\$42,070
300	CAPITAL OUTLAY	\$9,500
400	CONTRACTUAL SERVICES	\$222,983
500	TRAVEL	\$67,600
600	EDUCATIONAL REQUIREMENTS	\$26,300
700	UTILITIES	\$17,000
800	DISTRICT LIABILITY	\$4,490
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	<b>TOTAL 2020 BUDGET</b>	<b>\$1,230,449</b>
	Less Estimated Earned Income	(\$10,000)
	Less Estimated Budget Surplus	(\$141,845)
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	<b>TOTAL ENTITY PARTICIPATION COSTS</b>	<b>\$1,078,604</b>

		2019 BUDGET	INCREASE (DECREASE)	2020 BUDGET	CHANGE
<b># 100: PERSONNEL SERVICES</b>					
Chief Appraiser	1	72,507	1,413	73,920	1.95%
Administration	2	107,827	3,245	111,072	3.01%
Deed/Drafter	1	46,086	1,411	47,497	3.06%
Clerical	4	151,752	4,147	155,899	2.73%
Appraisal	6	181,107	-1,860	179,247	-1.03%
<b>SUB-TOTAL</b>	<b>14</b>	<b>559,279</b>	<b>8,355</b>	<b>567,634</b>	<b>1.49%</b>
Merit Increase		10,000	0	10,000	0.00%
Longevity Pay		19,200	2,200	21,400	11.46%
<b>SUB-TOTAL</b>		<b>29,200</b>	<b>2,200</b>	<b>31,400</b>	<b>7.53%</b>
Social Security		49,119	808	49,927	1.64%
Retirement		38,525	1,743	40,268	4.52%
Insurance		137,683	6,495	144,178	4.72%
Unemployment		4,000	0	4,000	0.00%
Worker's Comp.		3,100	0	3,100	0.00%
<b>SUB-TOTAL</b>		<b>232,427</b>	<b>9,045</b>	<b>241,472</b>	<b>3.89%</b>
<b>TOTAL: ACCT # 100</b>		<b>820,906</b>	<b>19,600</b>	<b>840,506</b>	<b>2.39%</b>
<b># 200: CONSUMABLE SUPPLIES</b>					
Office Supplies		15,000	240	15,240	
Postage & Freight		14,000	1,500	15,500	
Forms & Printing		5,500	5,830	11,330	
<b>TOTAL: ACCT # 200</b>		<b>34,500</b>	<b>7,570</b>	<b>42,070</b>	<b>21.94%</b>
<b># 300: CAPITAL OUTLAY</b>					
Furniture & Equipment		9,500	0	9,500	
Lot & Building		0	0	0	
<b>TOTAL: ACCT # 300</b>		<b>9,500</b>	<b>0</b>	<b>9,500</b>	<b>0.00%</b>

	2019 BUDGET	INCREASE (DECREASE)	2020 BUDGET	CHANGE
<b># 400: CONTRACTUAL SERVICES</b>				
Repair & Maintenance	109,170	4,663	113,833	
Professional Fees	91,900	2,250	94,150	
Appraisal Review Board	12,000	3,000	15,000	
<b>TOTAL: ACCT # 400</b>	<b>213,070</b>	<b>9,913</b>	<b>222,983</b>	<b>4.65%</b>
<b># 500: TRAVEL</b>				
In-District Travel	63,600	0	63,600	
Out-Of-District Travel	4,000	0	4,000	
<b>TOTAL: ACCT # 500</b>	<b>67,600</b>	<b>0</b>	<b>67,600</b>	<b>0.00%</b>
<b># 600: EDUCATIONAL REQUIREMENTS</b>				
Schools & Education	19,200	2,600	21,800	
Books & Subscriptions	4,500	0	4,500	
<b>TOTAL: ACCT # 600</b>	<b>23,700</b>	<b>2,600</b>	<b>26,300</b>	<b>10.97%</b>
<b># 700: UTILITIES</b>				
Telephone	6,000	0	6,000	
Electricity	9,500	0	9,500	
Water & Sewage	1,000	0	1,000	
Trash Pickup	500	0	500	
<b>TOTAL: ACCT # 700</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>0.00%</b>
<b># 800: DISTRICT LIABILITY</b>				
Insurance	4,040	450	4,490	
<b>TOTAL: ACCT # 800</b>	<b>4,040</b>	<b>450</b>	<b>4,490</b>	<b>11.14%</b>
<b>TOTAL INTERNAL ACCOUNTS</b>	<b>369,410</b>	<b>20,533</b>	<b>389,943</b>	<b>5.56%</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>820,906</b>	<b>19,600</b>	<b>840,506</b>	<b>2.39%</b>
<b>TOTAL BUDGET</b>	<b>1,190,316</b>	<b>40,133</b>	<b>1,230,449</b>	<b>3.37%</b>

**2020 ENTITY PARTICIPATION COSTS**

<u>ENTITY</u>	<u>2018 LEVY</u>	<u>PERCENT OF TOTAL LEVY</u>	<u>2019 COST</u>	<u>2020 COST</u>
Anderson County	15,603,793	26.29%	286,608	283,529
TVCC College Center	931,692	1.57%	17,113	16,929
City of Elkhart	106,185	0.18%	1,950	1,929
City of Frankston	247,176	0.42%	4,540	4,491
City of Palestine	7,017,719	11.82%	128,900	127,516
Cayuga I S D	3,243,896	5.46%	59,583	58,943
Elkhart I S D	3,772,528	6.36%	69,293	68,549
Frankston I S D	2,385,498	4.02%	43,816	43,346
Neches I S D	1,511,349	2.55%	27,760	27,462
Palestine I S D	16,937,273	28.53%	311,101	307,759
Slocum I S D	1,393,047	2.35%	25,587	25,312
Westwood I S D	5,667,778	9.55%	104,105	102,986
Athens I S D	54,005	0.09%	992	981
Lapoynor I S D	488,192	0.82%	8,967	8,871
<b>TOTAL</b>	<b>59,360,131</b>	<b>100.00%</b>	<b>1,090,315</b>	<b>1,078,604</b>

**BUDGET ACCOUNT DETAIL**

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**ACCOUNT # 200: CONSUMABLE SUPPLIES** **42,070**

Office Supplies		<u>15,240</u>
General Office Supplies	4,000	
Drafting Supplies	1,000	
GIS Supplies	500	
Appraisal Supplies	1,000	
Copier Supplies	2,500	
Computer Supplies	5,500	
Shredding	240	
Cleaning Supplies	500	
Postage & Freight		<u>15,500</u>
Forms & Printing		<u>11,330</u>
Pers. Prop. Renditions	0	
Letterhead & Envelopes	1,530	
Appraisal Cards	0	
Misc. Forms & Printing	9,800	

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**ACCOUNT # 300: CAPITAL OUTLAY** **9,500**

Furniture & Equipment		<u>9,500</u>
Miscellaneous		<u>0</u>

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**ACCOUNT # 400: CONTRACTUAL SERVICES** **222,983**

Repairs & Maintenance Charges		<u>113,833</u>
Comp. Hardware Maint.	10,600	
Comp. Software Maint.	44,600	
IT Maintenance	9,773	
GIS Maintenance	24,600	
Copier Lease & Maint.	6,180	
Scanner Lease	5,600	
Fire Extinguisher Maint.	150	
Security System Maint.	300	
Air Conditioning Repair	1,500	
Misc. Repair	2,500	
Postage Meter Rental	0	
Postage Machine Lease	2,200	
Janitorial Services	3,830	
Yardwork	2,000	
Professional Fees		<u>94,150</u>
Capitol Appraisal Group	77,150	
Audit	5,500	
Data Processing	0	
Newspaper Notices	1,500	
Legal Counsel (BOD)	10,000	
Appraisal Review Board		<u>15,000</u>

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BUDGET ACCOUNT DETAIL

<b>ACCOUNT # 500: TRAVEL</b>		<b>67,600</b>
In-District Travel (\$800/mo Field Appraisers) (\$500/mo Pers Prop Appraisers)	<u>63,600</u>	
Out-Of-District Travel (\$0.50/mile)	<u>4,000</u>	
Mileage for schools	<u>1,500</u>	
Conferences & Seminars	<u>1,500</u>	
Misc. Travel	<u>900</u>	
Board of Director's Travel	<u>100</u>	
<b>ACCOUNT # 600: EDUCATIONAL REQUIREMENTS</b>		<b>26,300</b>
Schools & Education	<u>21,800</u>	
TAAO Membership Dues	<u>800</u>	
TDLR Membership Dues	<u>800</u>	
TAAD Membership Dues	<u>1,500</u>	
Board of Realtors Dues	<u>300</u>	
Conf / Seminar Registration	<u>1,800</u>	
Conf / Seminar Meals	<u>800</u>	
Conf / Seminar Motel	<u>3,500</u>	
School Registration	<u>5,000</u>	
School Meals	<u>2,300</u>	
School Hotels	<u>5,000</u>	
Books & Subscriptions	<u>4,500</u>	
<b>ACCOUNT # 700 UTILITIES</b>		<b>17,000</b>
Utilities	<u>17,000</u>	
Telephone	<u>6,000</u>	
Electricity	<u>9,500</u>	
Water & Sewage	<u>1,000</u>	
Trash Pickup	<u>500</u>	
<b>ACCOUNT # 800: DISTRICT LIABILITY</b>		<b>4,490</b>
Insurance	<u>4,490</u>	
Building & Contents	<u>1,800</u>	
Liability	<u>1,100</u>	
Public Official's Liability	<u>1,550</u>	
Notary Insurance	<u>40</u>	
Bond Premium	<u>0</u>	