

CHAMBERS COUNTY APPRAISAL DISTRICT

RESOLUTION NO. BUDGET-2024-001

**RESOLUTION ADOPTING THE 2025 OPERATING
BUDGET FOR CHAMBERS COUNTY APPRAISAL DISTRICT**

BE IT RESOLVED by the Board of Directors of the Chambers County Appraisal District that the District Operating Budget for the year 2025 be adopted and approved in the total amount of \$ 3,578,605. This Budget to be appropriated to the District's 2025. Budget Accounts as itemized on the attached Budget Detail, with the proviso that the assignment of funds by Budget Categories or Budget Accounts are estimates only. Funds may be transferred between Categories or Accounts on an as needed basis by means of interfund transfers authorized by the Board of Directors.

BE IT FURTHER RESOLVED that this Budget for the year 2025 be allocated to the taxing entities participating in the Chambers County Appraisal District.

ADOPTED this the 16 Day of May, 2024


Chairman, Board of Directors

ATTEST:


Secretary, Board of Directors

CHAMBERS COUNTY APPRAISAL DISTRICT

May 16, 2024

2025 Budget

	2024	2025
PERSONNEL SERVICES	\$ 2,137,932	\$ 2,408,120
PROFESSIONAL SERVICES	\$ 619,350	\$ 697,235
MAINTENANCE & CAPITAL OUTLAY	\$ 83,000	\$ 34,000
GENERAL OPERATING FUNDS	\$ 335,250	\$ 394,250
APPRAISAL REVIEW BOARD	\$ 45,000	\$ 45,000
TOTAL NET OPERATING EXPENSES	\$ 3,220,532	\$ 3,578,605

	2024	2025
LESS Estimated Income:		
Interest on Fund Balance	\$ 1,100	\$ 5,000
Personal Property Penalty	\$ 1,600	\$ 1,600
Map Copies and other misc. fees	\$ 250	\$ 250
TOTAL PROJECTED INCOME	\$ 2,950	\$ 6,850

	2024	2025
Operating Budget		
TOTAL INCOME FUNDED BY TAXING UNITS	\$ 3,217,582	\$ 3,571,755
TOTAL GROSS INCOME	\$ 3,220,532	\$ 3,578,605

2024 Fund Balance

\$ 278,033

CHAMBERS COUNTY APPRAISAL DISTRICT

May 16, 2024

2025 Budget

PROFESSIONAL SERVICES

ACCT. NO.		<u>2024</u>	<u>2025</u>
5120	MAP SUPPLIES	\$ 2,800	\$ 2,800
5130	INDUSTRIAL/MINERAL APPRAISAL CONTRACT	\$ 280,900	\$ 308,990
5140	ACCOUNTING / AUDITING	\$ 9,500	\$ 13,920
5150	LEGAL DEFENSE FUND - CAD	\$ 130,000	\$ 130,000
5155	STATE COMPTROLLER APPEALS	\$ 30,500	\$ 30,500
5156	ARBITRATION	\$ 2,000	\$ 12,375
5160	REAL ESTATE APPR. CONTRACT	\$ 2,650	\$ 2,650
5170	SOFTWARE MAINTENANCE (MAPPING)	\$ 31,000	\$ 31,000
5180	AERIAL PHOTOGRAPHY	\$ 130,000	\$ 165,000
TOTAL PROFESSIONAL SERVICES		\$ 619,350	\$ 697,235

MAINTENANCE & CAPITAL OUTLAY

ACCT. NO.		<u>2024</u>	<u>2025</u>
5200	OFFICE EQUIPMENT MAINT.	\$ 4,000	\$ 4,000
5210	CAPITAL OUTLAY OFFICE EQUIPMENT	\$ 79,000	\$ 30,000
TOTAL MAINTENANCE & CAPITAL OUTLAY		\$ 83,000	\$ 34,000

CHAMBERS COUNTY APPRAISAL DISTRICT**May 16, 2024****2025 Budget****GENERAL OPERATING EXPENSES**

<u>ACCT. NO.</u>		<u>2024</u>	<u>2025</u>
5213	STORAGE	\$ 1,200	\$ 1,200
5300	BOD	\$ 6,500	\$ 6,500
5310	COMPUTER SERVICES/HARDWARE	\$ 66,000	\$ 110,000
5320	OFFICE SUPPLIES	\$ 30,000	\$ 45,000
5330	POSTAGE	\$ 50,000	\$ 50,000
5340	DUES / PUBLICATIONS	\$ 12,000	\$ 12,000
5350	TRAVEL / TRAINING / TUITION	\$ 30,000	\$ 30,000
5355	MISCELLANEOUS	\$ 3,000	\$ 3,000
5370	PRINTING	\$ 30,000	\$ 30,000
5380	ADVERTISING	\$ 3,500	\$ 3,500
5390	UTILITIES	\$ 15,000	\$ 15,000
5400	BONDS & INSURANCE	\$ 35,000	\$ 35,000
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	\$ 1,500	\$ 1,500
TOTAL GENERAL OPERATING EXPENSES		\$ 335,250	\$ 394,250

APPRAISAL REVIEW BOARD

<u>ACCT. NO.</u>		<u>2024</u>	<u>2025</u>
5500	ARB COMPENSATION	\$ 25,000	\$ 25,000
5510	LEGAL EXPENSE - ARB	\$ 15,000	\$ 15,000
5520	TRAVEL / TRAINING - ARB	\$ 5,000	\$ 5,000
TOTAL APPRAISAL REVIEW BOARD EXPENSES		\$ 45,000	\$ 45,000

CHAMBERS COUNTY APPRAISAL DISTRICT

May 16, 2024

2025 Budget

EXPLANATION OF BUDGET ADJUSTMENTS

PERSONNEL SERVICES

Salaries - COLA, merit based and step pay increases associated with performance & addition of a clerical position	+ \$	179,590
Insurance - cost of additional clerical position & estimated increase in premium for 2025 (based on historical increase)	+ \$	18,150
Retirement - increase for COLAs, step -ups and additional clerk position	+ \$	25,143
536B - increase due to pay increases, step-ups & additional position	+ \$	5,388
Retiree Medical - projected increase in insurance premiums based on historical rate increases and Medicare Supplement payment added for qualifying former employee	+ \$	2,300
Medicare - increase due to pay increases, step-ups, additional position & reserves for retiree wages	+ \$	3,069
Reserves for compensatable absences - increase based on hours available at time of budget (3 eligible employees)	+ \$	32,060
Retirement - Reserves for cost of district match upon retirement (14%)	+ \$	4,489

TOTAL INCREASE PERSONNEL SERVICES + \$ 270,188

PROFESSIONAL SERVICES

5130 Industrial/Mineral Appraisal Contract - increased contract amount for 2025	+ \$	28,090
5140 Projected cost based on historical increases	+ \$	4,420
5156 Projected cost based on 2024 actuals and percentage increase year over year	+ \$	10,375
5180 Aerial Photography - increase to purchase Sketch Inspect as an appraisal audit tool	+ \$	35,000

TOTAL INCREASE PROFESSIONAL SERVICES + \$ 77,885

MAINTENANCE & CAPITAL OUTLAY

5210 Capitol Outlay - Office Equipment - decrease based on actual expenses for 2023	- \$	(49,000)
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TOTAL INCREASE MAINTENANCE & CAPITAL OUTLAY + \$ (49,000)

GENERAL OPERATING EXPENSES

5310 Computer Services / Hardware - Projected increase at renewal based on historical changes addiition of Trueroll contract for Homestead Audit & application vetter	+ \$	44,000
5320 Office Supplies - Increase based on actual 2023 expenses	+ \$	15,000

TOTAL INCREASE GENERAL OPERATING EXPENSES + \$ 59,000

TOTAL BUDGET CHANGE \$ 358,073

TOTAL BUDGET ADJUSTMENT FROM PREVIOUS YEAR	11.12%
3 YEAR AVERAGE ANNUAL ADJUSTMENT	15.38%
5 YEAR AVERAGE ANNUAL ADJUSTMENT	11.96%

Average Budget Adjustment - Excluding Reserve Funds

1 Year	10.52 %
3 Year	12.79 %
5 Year	10.40 %