JACKSON CENTRAL APPRAISAL DISTRICT

June 8, 2022

Board of Directors/Governmental Officers
Jackson Central Appraisal District
District Taxing Units

Ladies and Gentlemen:

I am submitting the proposed budget for the District's 2023 fiscal year for consideration and review. This proposal represents approximately a 4.0135% or a $53,175.00 increase in expenditures, as compared to the 2022 fiscal year. The proposal I am presenting provides a conservative level of resources that will provide the district with the means to meet the statutory obligations we are assigned.

The Appraisal District's Board of Directors has set the time and date of the Budget Hearing as August 2, 2022, at 6:00 p.m. in the Board Room at 404 N. Allen St., Edna, Texas. Your consideration and input regarding the districts operation and this proposal are appreciated. If I can be of help regarding these matters, please contact me at (361) 782-7115.

Respectfully yours,

Damon D. Moore, RPA/RTA/CTA
Chief Appraiser
Jackson Central Appraisal District

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JACKSON CAD PROPOSED 2023 BUDGET

LINE ITEM	2022	2023
6010 Salaries	510,290.00	533,800.00
6019 Longevity	10,455.00	11,320.00
6020 Retirement (10.5%)	55,030.00	57,590.00
6021 Hospitalization	115,000.00	130,800.00
6022 Empl. FICA (6.2%)	32,285.00	33,800.00
6023 Empl. Med. (1.45%)	7,550.00	7,905.00
6024 State Unemployment	1,460.00	1,460.00
6025 Worker's Comp.	5,170.00	5,205.00
6030 Board of Directors	1,500.00	1,500.00
6031 ARB Pay & Expenses	11,250.00	11,250.00
6037 Professional Services	113,620.00	113,620.00
6040 Office Equipment	15,000.00	15,000.00
6041 Maps & Supplies	33,570.00	33,570.00
6042 Office Supplies	6,000.00	10,000.00
6043 Postage	14,000.00	14,000.00
6044 Xerox Maintenance	2,400.00	2,400.00
6046 Telephone	11,280.00	13,500.00
6047 Office Insurance	6,215.00	6,215.00
6048 Office Mortgage	37,800.00	37,800.00
6049 Pub. & Legal Notices	1,000.00	1,000.00
6050 Miscellaneous	600.00	600.00
6051 Appr. Auto Allowance	45,450.00	45,450.00
6052 Tuition & Registration	7,700.00	7,700.00
6053 Meals, Mileage & Rooms	20,020.00	20,010.00
6054 Fees & Dues	3,990.00	4,080.00
6055 Books & Subscriptions	8,000.00	8,000.00
6056 Bond & Insurance	500.00	500.00
6057 Audit	5,000.00	5,100.00
6058 Computer Supplies	3,000.00	3,000.00
6059 Janitorial/Lawn Maint.	7,200.00	7,560.00
6060 Janitorial/Lawn Supplies	1,800.00	1,800.00
6061 Utilities	12,000.00	12,000.00
6062 Records Management	1,000.00	1,000.00
6144 Xerox Supplies	1,140.00	1,140.00
6151 Computer Maintenance	66,915.00	69,090.00
6152 Connecting Circuitry	4,440.00	4,440.00
6160 TNT Postcards	13,120.00	13,120.00
6170 Legal Fees	15,000.00	15,000.00
6300 Reserve	0.00	0.00
TOTAL	1,208,150.00	1,261,325.00

ACCOUNT #6010 SALARIES 2023 BUDGET WORKSHEET

	2023	2022
CEO	124,000	120,000
Administration	129,100	127,165
Appraisers	161,080	153,410
Clerical	107,770	101,965
~~Merit~~	~~11,850~~	~~7,750~~
TOTAL	533,800	510,290

CEO
Chief Appraiser (CA)

Administration
Deputy Chief Appraiser (DC)
Director of Appraisal (DA)

Appraisers
Appraiser I (AI)
Appraiser II (AII)
Appraiser III (AIII)

Clerical
Data Entry Clerk (DE)
Deed Clerk I (DI)
Deed Clerk II (DII)

2023 Budget Worksheet #6019, #6020, #6022, & #6023

2023 BUDGET SALARIES

	YRS	SALARY	LONGEVITY $96.00 PER YEAR	TOTAL	RETIRMENT 10.5%	FICA 6.2%	MEDICARE 1.45%
CA	29	124,000.00	2,784.00	126,784.00	13312.32	7,860.61	1,838.37
DC	19.25	69,100.00	1,848.00	70,948.00	7,449.54	4,398.78	1,028.75
DA	9.83	60,000.00	943.68	60,943.68	6,399.09	3,778.51	883.68
~~AI~~	~~10.33~~	~~57,870.00~~	~~991.68~~	~~58,861.66~~	~~6,180.48~~	~~3,649.42~~	~~853.49~~
AII	9.83	57,870.00	943.68	58,813.68	6,175.44	3,646.45	852.80
AIII	4.83	45,340.00	463.68	45,803.68	4,809.39	2,839.83	664.15
DE	20.83	42,300.00	1,927.97	44,227.97	4,643.94	2,742.13	641.31
D1	12.33	35,205.00	1,183.68	36,388.68	3,820.81	2,256.10	527.64
D2	2.42	30,265.00	232.32	30,497.32	3,202.22	1,890.83	442.21
MERIT		11,850.00		11,850.00	1,244.25	734.70	171.83
					**350.00		
TOTALS		533,800.00	11,318.69	545,118.69	57,587.46	33,797.36	7,904.22

** Administration Fee

#6019 Longevity – $11,320.00

#6020 Retirement (6.0%) **– $57,590.00**

#6022 FICA (6.2%) **– $33,800.00**

#6023 Medicare (1.45%) **– $7,905.00**

Hospitalization #6021

2023	2022
$130,800	$115,400

Will not receive rerates until late August.
Paid $130,800 in 2022.

State Unemployment #6024

2023	2022
$1,460	$1,460

Worker's Comp. #6025

2023	2022
$5,205	$5,170

$533,800.00 multiplied by 0.975% = *$5,205*

Board of Directors #6030

2023	2022
$1,500	$1,500

ARB Pay & Expenses #6031

2023	2022
$11,250	$11,250

3 Members x $150.00 a Day = $450.00 x 15 Days = *$6,750*
1 Security x $300.00 a Day = $300.00 x 15 Days = *$4,500*

Professional Services #6037

2023	2022
$113,620	$113,620

Capitol Appraisal – Mineral/Utility Contract = *$92,500*
AllTimeTech – GIS Maintenance Contract - *$21,120*

Office Equipment #6040

2023	2022
$15,000	$15,000

Maps & Supplies #6041

2023	2022
$33,570	$33,570

Pictometry - Contract for Digitized Aerials = *$32,570*
($32,570/yr. for 2020 – 2025)
Map Printing Supplies = *$1,000*

Office Supplies #6042

2023	2022
$10,000	$6,000

Increase due to price increases on paper, printer cartridges, etc.

Postage #6043

2023	2022
$14,000	$14,000

Xerox Maintenance #6044

2023	2022
$2,400	$2,400

Telephone #6046

2023	2022
$13,500	$11,280

Average $1,125/Month x 12 Months = *$13,500*

Office Insurance #6047

2023	2022
$6,215	$6,215

Insurance with TML for Building and Contents = *$6,215*

Office Mortgage #6048

2023	2022
$37,800	$37,800

Mortgage is $3,150/Month x 12 Months = *$37,800*

Publications & Legal Notices #6049

2023	2022
$1,000	$1,000

Miscellaneous #6050

2023	2022
$600	$600

Appraiser Auto Allowance #6051

2023	2022
$45,450	$45,450

Average 1500 Miles/Month x 12 Months = 18000 Miles
$9,090.00/Year x 5 Appraisers = *$45,450.00*

Tuition & Registration #6052

2023	2022
$7,700	$7,700

Average $1,100.00/Employee x 7 Employees = *$7,700.00*

Meals, Mileage & Rooms #6053

2023	2022
$20,010	$20,020

Average $3,335/ Registered Employee x 6 Employees = *$20,010*

Fees & Dues #6054

2023	2022
$4,080	$3,990

Average $680.00/ Registered Employee x 6 Employees = *$4,080*

Books & Subscriptions #6055

2023	2022
$8,000	$8,000

Bond & Insurance #6056

2023	2022
$500	$500

Audit #6057

2023	2022
$5,100	$5,000

Charged $4,900 in 2020.
(Has not completed 2021 audit yet.)

Computer Supplies #6058

2023	2022
$3,000	$3,000

Janitorial / Lawn Care #6059

2023	2022
$7,560	$7,200

Janitorial is $500.00/Month x 12 Months = *$6,000*
Lawn Care is $100.00/Month x 12 Months = *$1,200*
Exterminator is $90 /Quarterly x 4 Quarters = *$360*
(New for 2023)

Janitorial / Lawn Supplies #6060

2023	2022
$1,800	$1,800

Janitorial $100.00/Month x 12 Months = *$1,200*
Lawn $50.00/Month x 12 Months = *$600*

Utilities #6061

2023	2022
$12,000	$12,000

$1,000/Month x 12 Months = *$12,000*
Consist of electric ($800), water and garbage ($200).

Records Management #6062

2023	2022
$1,000	$1,000

Xerox Supplies #6144

2023	2022
$1,140	$1,140

Computer Maintenance #6151

2023	2022
$69,090	$66,915

The Software Group – Odyssey Support for Software & Updates - *$45,685*
(Increased from $43,510 to $45,685)
AllTimeTech – Norman Hurt - IT Personnel - *$16,630*
QuickBooks – Software Updates - *$300*
ESRI – ARC Maintenance - *$5,000*
Dell – SonicWall - *$350*
Microsoft – Office 365 - *$1,125*

Connecting Circuitry #6152

2021	2022
$4,440	$4,440

Monthly Charge for Fiber Line $740/Month x 12 Months / 2 = *$4,440*
The Fiber Line is required to connect the networking for a shared server and is split between Jackson County Tax Office and Jackson Central Appraisal District.

TNT Postcards #6160

2023	2022
$13,120	$13,120

Printing $3,550 + Postage $7,170 + Website $2,400 = *$13,120*
Postcard mailing required by 2019 Legislation to be sent to all property owners and to maintain the website for Truth-n-Taxation starting 2021.

Legal Fees #6170

2023	2022
$15,000	$15,000

$12,000 for District's Legal Council
$3,000 for ARB's Legal Council
ARB is required to have a separate attorney.

Reserve #6300

2023	2022
$0	$0

ESTIMATED ALLOCATION SCHEDULE

[redacted]		2023	
		ESTIMATED	
ENTITIES	2021 Levy	% OF LEVY	ALLOCATION
IISD	10,364,204.60	0.196660087	248,052.28
EISD	7,758,438.74	0.147215855	185,687.04
COUNTY	8,685,754.29	0.164811605	207,881.00
HOSPITAL	5,748,915.93	0.109085294	137,592.01
GISD	6,617,108.61	0.125559192	158,370.95
PISD	9,316,970.13	0.176788883	222,988.24
FLD	1,310,906.29	0.024874359	31,374.65
CED	660,895.38	0.012540446	15,817.58
CGA	490,332.04	0.009304018	11,735.39
ESD#1	522,830.88	0.009920681	12,513.20
~~ESD#2~~	~~67,820.35~~	~~0.001286887~~	~~1,623.18~~
ESD #3	798,658.55	0.015154492	19,114.74
WCID #1 - LOLITA	44,152.10	0.000837783	1,056.72
WCIS #2 - VANDERBILT	39,996.83	0.000758937	957.27
TEXANA GROUNDWATER	267,345.22	0.005072858	6,398.52
HISD	6,778.60	0.000128623	162.24
	52,701,108.54	1	
			1,261,325.00

*****All Allocations are subject to change depending on approval of 2023 Budget and 2022 Levies*****