



# Houston County Appraisal District

P.O. DRAWER 112 • CROCKETT, TEXAS 75835 • 936-544-9655 FAX - 544-8213

## BOARD OF DIRECTORS

July 6, 2023

Kathi Calvert

Tod English

W. F. Kitchen

Tommy Lundy

Laronica Smith

Brandon Bridges

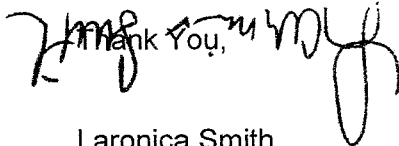
Chief Appraiser  
Carey Minter

TO: Board of Directors & Chief Administrators of Each Taxing Entity

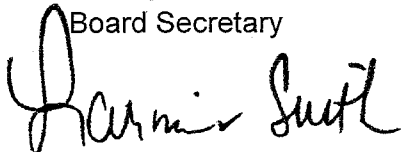
Subject: Proposed Budget for the Houston County Appraisal  
District for 2024

To comply with our budget responsibilities as defined in Subchapter A, section 6.06 of the Texas Property Tax Code, I am submitting the proposed budgets to you for your review. A meeting has been scheduled for July 17, 2023 at 7:00pm in the Houston County Appraisal District Office, 1512 B E Loop 304, Crockett, Texas for the purpose of conducting hearings and adopting the 2024 Appraisal District Budgets.

If you have any questions concerning this budget, please feel free to contact the Houston County Appraisal District.

Thank You,  


Laronica Smith  
Board Secretary



**Proposed 2024 Operating BUDGET  
HOUSTON COUNTY APPRAISAL DISTRICT  
Board Accepted AS OF 07/06/2023**

**SALARIES AND BENEFITS**

	2023	2024
SALARIES ( 1 new position)	\$ 379,910.00	\$ 443,106.00
ADMIN AUTO ALLOWANCE	\$ 12,000.00	\$ 12,000.00
RETIREMENT Company Contribution	\$ 43,385.00	\$ 50,425.00
HEALTH INSURANCE	\$ 88,995.00	\$ 97,057.00
WORKMAN'S COMPENSATION	\$ 2,400.00	\$ 2,400.00
UNEMPLOYMENT	\$ 1,500.00	\$ 1,500.00
MEDICARE	\$ 5,724.00	\$ 6,425.00
SEASONAL/CONTRACT LABOR (2024:Janitor \$80.00/wk+Contract)	\$ 9,000.00	\$ 10,000.00
LONGEVITY	\$ 11,760.00	\$ 12,400.00
LONGEVITY MEDICARE		\$ 180.00
LONGEVITY RETIREMENT MATCH		\$ 1,412.00

**SALARY AND BENEFIT TOTALS:**

\$554,674.00	\$ 636,905.00
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**SERVICES**

APPRAISAL ENGINEERS	\$ 95,000.00	\$ 72,100.00
LEGAL SERVICES	\$ 33,000.00	\$ 33,000.00
COMPUTER SERVICES	\$ 68,400.00	\$ 37,000.00
AUDIT	\$ 3,600.00	\$ 3,600.00
RENT	\$ 9,600.00	\$ 12,600.00
UTILITIES	\$ 16,000.00	\$ 20,000.00
REPAIR AND MAINTENANCE	\$ 500.00	\$ 500.00
EQUIPMENT LEASE	\$ 2,700.00	\$ 2,700.00
MAPPING SERVICES/AGREEMENTS	\$ 29,500.00	\$ 38,500.00
<b>SERVICES TOTALS:</b>	<b>\$258,300.00</b>	<b>\$ 220,000.00</b>

**SUPPLIES EXPENSE**

GENERAL OFFICE SUPPLIES	\$ 15,000.00	\$ 15,000.00
BOOKS AND SUBSCRIPTIONS	\$ 3,890.00	\$ 3,890.00
POSTAGE	\$ 18,000.00	\$ 18,000.00
<b>SUPPLY TOTALS:</b>	<b>\$36,890.00</b>	<b>\$ 36,890.00</b>

**TRAVEL AND OPERATING**

TRAVEL AND EDUCATION	\$ 22,500.00	\$ 20,000.00
LIABILITY AND CONTENTS INSURANCE	\$ 1,500.00	\$ 2,200.00
AUTO ALLOWANCE (5 Appraisers)	\$ 53,000.00	\$ 66,250.00
BOND PREMIUM	\$ 400.00	\$ 400.00
DUES AND MEMBERSHIPS	\$ 2,200.00	\$ 2,700.00
BOARD OF REVIEW EXPENSE	\$ 4,500.00	\$ 6,000.00
LEGAL NOTICES AND ADVERTISEMENTS	\$ 1,500.00	\$ 1,500.00
<b>TRAVEL AND OPERATING TOTALS</b>	<b>\$85,600.00</b>	<b>\$ 99,050.00</b>

**CAPITAL OUTLAY**

OFFICE EQUIPMENT	\$ 2,500.00	\$ 2,500.00
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**OTHER**

CONTINGENCIES	\$ 6,000.00	\$ 5,000.00
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<b>TOTAL BEFORE AMENDMENTS:</b>	<b>\$943,964.00</b>	<b>\$ 1,000,345.00</b>
<b>AMENDMENTS</b>		
2021 & 2022 fund Balance Legal Fees encumbered	\$42,952.00	\$ 42,952.00
2022 Payment Entity Reserve for 2024	\$ 3,039.00	
2022 Fund Balance Payment Entity Reserve for 2024	\$ 32,212.00	
2022 Fund Balance for Legal Fees for 2023	\$ 27,065.00	\$ 27,065.00
<b>TOTALS:</b>	<b>\$1,049,232.00</b>	<b>\$ 1,070,362.00</b>

**Proposed 2024 Operating Budget  
HOUSTON COUNTY APPRAISAL DISTRICT  
Board Accepted as as of 0706/2023**

REVENUE	2023	2024
AMOUNT TO BE ASSESSED TO UNITS FOR OPERATING BUDGET:		
<b>TOTAL BUDGET:</b>	<b>\$1,049,232.00</b>	<b>\$ 1,070,362.00</b>
Less 2021 Fund Balance/Entity reserve for 2023	\$ (2,693.00)	
2021 & 2022 Fund Balance Legal Fees Encumbered	\$ (42,952.00)	\$ (42,952.00)
2022 Payment Entity Reserve for 2024	\$ (3,039.00)	\$ (3,039.00)
2022 Fund Balance for Entity Reserve 2024	\$ (32,212.00)	\$ (32,212.00)
2022 Fund Balance for Legal Fees for 2023 Encumbered	\$ (27,065.00)	\$ (27,065.00)
<b>NET AMOUNT TO BE BILLED FOR OPERATING BUDGET:</b>	<b>\$941,271.00</b>	<b>\$ 965,094.00</b>

**Proposed 2024 Operating Budget  
BREAKDOWN OF SALARIES & BENEFITS**

Board Accepted as of 07/06/2023

		2023	2024
Chief Appraiser 42 Years RPA,RTA,CTA,CCA	Salary	\$ 79,230.00	\$ 82,399.20
	Retirement	\$ 9,020.00	\$ 9,377.03
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 1,150.00	\$ 1,194.79
	Auto Allow Medicare	\$ 174.00	\$ 174.00
<b>Total</b>		<b>\$ 101,960.00</b>	<b>\$ 106,605.94</b>
Deputy Chief Appraiser 31 Years RPA,RTA,CTA,CCA	Salary	\$ 69,110.00	\$ 71,874.40
	Retirement	\$ 7,865.00	\$ 8,179.31
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 1,000.00	\$ 1,042.18
			\$ 90,361.00
<b>Total</b>		<b>\$ 90,361.00</b>	<b>\$ 94,556.81</b>
Senior Appraiser 21 Years RPA	Salary	\$ 54,540.00	\$ 56,721.60
	Retirement	\$ 6,210.00	\$ 6,454.92
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 790.00	\$ 822.46
			\$ 73,926.00
<b>Total</b>		<b>\$ 73,926.00</b>	<b>\$ 77,459.90</b>
Administrative Assistant 2 Years	Salary	\$ 22,130.00	\$ 23,015.20
	Retirement	\$ 2,670.00	\$ 2,619.13
	Workman's Comp.	\$ 160.00	\$ 160.00
	Unemployment	\$ 100.00	\$ 100.00
	Health Insurance	\$ 5,933.00	\$ 6,471.00
	Medicare	\$ 350.00	\$ 333.72
			\$ 31,343.00
<b>Total</b>		<b>\$ 31,343.00</b>	<b>\$ 32,699.05</b>
Front Receptionist 27 Years	Salary	\$ 39,950.00	\$ 41,548.00
	Retirement	\$ 4,550.00	\$ 4,728.16
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 580.00	\$ 602.45
			\$ 57,466.00
<b>Total</b>		<b>\$ 57,466.00</b>	<b>\$ 60,339.53</b>
REAL/PERSONAL PROPERTY APPRAISER 3 Years	Salary	\$ 33,600.00	\$ 39,944.00
	Retirement	\$ 3,820.00	\$ 4,545.63
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 490.00	\$ 579.19
			\$ 50,296.00
<b>Total</b>		<b>\$ 50,296.00</b>	<b>\$ 58,529.74</b>

**Proposed 2024 Operating Budget  
BREAKDOWN OF SALARIES & BENEFITS**

		2023	2024
Data Analyst/ Real Property Appraiser RPA 2 Year	Salary	\$ 43,000.00	\$ 44,720.00
	Retirement	\$ 4,890.00	\$ 5,089.14
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 630.00	\$ 648.44
			\$ 60,906.00
<b>Total</b>		<b>\$ 60,906.00</b>	<b>\$ 63,918.50</b>
Mapper 9 Year	Salary	\$ 38,350.00	\$ 39,884.00
	Retirement	\$ 4,360.00	\$ 4,538.80
	Workman's Comp.	\$ 320.00	\$ 320.00
	Unemployment	\$ 200.00	\$ 200.00
	Health Insurance	\$ 11,866.00	\$ 12,940.92
	Medicare	\$ 560.00	\$ 578.32
			\$ 55,656.00
<b>Total</b>		<b>\$ 55,656.00</b>	<b>\$ 58,462.04</b>
New Appraiser 2024 NEW POSITION 1 Year	Salary	\$ 43,000.00	
	Retirement	\$ 4,893.40	
	Workman's Comp.	\$ 320.00	
	Unemployment	\$ 200.00	
	Health Insurance	\$ 12,940.92	
	Medicare	\$ 623.50	
<b>Total</b>		<b>\$ 61,977.82</b>	

Proposed 2024 Collections BUDGET  
COLLECTION DEPARTMENT  
Board Accepted AS OF 07/06/2023

**SALARIES AND BENEFITS**

**COLLECTION - 4 Years**

	2023	2024
COLLECTION - 4 Years	\$ 32,000.00	\$ 35,280.00
RETIREMENT	\$ 3,641.00	\$ 4,014.86
HEALTH INSURANCE	\$ 11,866.00	\$ 12,940.92
WORKMAN'S COMPENSATION	\$ 320.00	\$ 320.00
UNEMPLOYMENT	\$ 200.00	\$ 200.00
MEDICARE	\$ 460.00	\$ 511.56

**TOTAL:**

<b>\$ 48,487.00</b>	<b>\$ 53,267.34</b>
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**ADMINISTRATIVE ASSISTANT - 2 Years**

ADMINISTRATIVE ASSISTANT - 2 Years	\$ 22,130.00	\$ 23,015.20
RETIREMENT	\$ 2,670.00	\$ 2,616.37
HEALTH INSURANCE	\$ 5,933.00	\$ 6,471.00
WORKMAN'S COMPENSATION	\$ 160.00	\$ 160.00
UNEMPLOYMENT	\$ 100.00	\$ 100.00
MEDICARE	\$ 350.00	\$ 333.72

**TOTAL:**

<b>\$31,343.00</b>	<b>\$ 32,696.29</b>
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**COLLECTION - 3 YEAR**

COLLECTION - 3 YEAR	\$ 30,990.00	\$ 32,229.60
RETIREMENT	\$ 3,530.00	\$ 3,667.73
HEALTH INSURANCE	\$ 11,866.00	\$ 12,940.92
WORKMAN'S COMPENSATION	\$ 320.00	\$ 320.00
UNEMPLOYMENT	\$ 200.00	\$ 200.00
MEDICARE	\$ 450.00	\$ 467.33

**TOTAL:**

<b>\$ 47,356.00</b>	<b>\$ 49,825.58</b>
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**ADMIN EXPENSE RETIREMENT/MEDICARE(1138/145)**

ADMIN EXPENSE RETIREMENT/MEDICARE(1138/145)	\$ 1,280.00	\$ 1,540.00
LONGEVITY	\$ 660.00	\$ 1,040.00
LONGEVITY MEDICARE	\$ 10.00	\$ 16.00
LONGEVITY RETIREMENT	\$ 80.00	\$ 195.00
SEASONAL/CONTRACT LABOR	\$ 4,000.00	\$ 6,000.00
TOTALS:	<b>\$ 6,030.00</b>	<b>\$ 8,791.00</b>
<b>SALARY TOTALS:</b>	<b>\$ 133,216.00</b>	<b>\$ 144,580.21</b>

**EXPENSES**

RENT	\$ 4,800.00	\$ 12,600.00
UTILITIES	\$ 7,500.00	\$ 10,000.00
COMPUTER SERVICES	\$ 27,000.00	\$ 30,550.00
EQUIPMENT LEASE	\$ 2,600.00	\$ 2,600.00
POSTAGE	\$ 13,000.00	\$ 25,000.00
ADMINISTRATION EXPENSE	\$ 10,000.00	\$ 12,000.00
AUDIT	\$ 3,600.00	\$ 3,600.00
BOND	\$ 400.00	\$ 400.00
SCHOOL AND TRAVEL PER DIEM	\$ 7,500.00	\$ 5,000.00
ADVERTISING	\$ 500.00	\$ 500.00
OFFICE SUPPLIES	\$ 4,500.00	\$ 6,000.00
DUES AND MEMBERSHIPS	\$ 300.00	\$ 400.00
INSURANCE LIABILITY & CONTENTS		\$ 1,500.00
CONTINGENCIES	\$ 1,000.00	\$ 1,000.00
CAPITAL OUTLAY	\$ 6,000.00	\$ 5,000.00
<b>EXPENSE TOTALS:</b>	<b>\$ 88,700.00</b>	<b>\$ 116,150.00</b>

<b>TOTAL BEFORE AMENDMENTS:</b>	<b>\$ 221,916.00</b>	<b>\$ 260,730.21</b>
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**AMENDMENT**

2022 Fund Balance /Entity Payment Reserve for 2024	\$ 28,272.00	
<b>TOTAL:</b>	<b>\$ 250,188.00</b>	<b>\$ 260,730.21</b>

Less Fund Balance entity Payment reserve 2023	\$ (29,125.00)	
<b>2022 LESS FUND BALANCE ENTITY PAYMENT FOR 2024</b>	<b>\$ (28,272.00)</b>	<b>\$ (28,272.00)</b>
<b>NET AMOUNT TO BE BILLED FOR COLLECTION BUDGET:</b>	<b>\$ 192,791.00</b>	<b>\$ 232,458.21</b>



# Houston County Appraisal District

P.O. DRAWER 112 • CROCKETT, TEXAS 75835 • 936-544-9655 FAX - 544-8213

## BOARD OF DIRECTORS

Kathi Calvert

Tod English

W. F. Kitchen

Tommy Lundy

Laronica Smith

**Chief Appraiser**

Carey Minter

To: Chief Administrators of Each Taxing Unit

SUBJECT: Proposed Amendment to 2023 Budget for Houston  
County Appraisal District

DATE: July 7, 2023

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Enclosed is a proposed amendment to the 2023 budget that was submitted to the Houston County Appraisal District Board of Directors for approval on Thursday, July 6, 2023.

Please note the only reason for the amendment is to encumber/designate the unassigned fund balance confirmed by the 2022 audit as 2022 Fund Balance/entity reserve for 2024, 2022 Fund Balance for Legal fees for 2023. Due to ongoing compressor law suits the designation of funds to "Legal Fees" is necessary. There is no change in the total expense or entity contribution obligations for 2023. Also, the amount of \$35,251.00 in excess funds confirmed by the 2022 audit will be credited to the 2024 operating budget reducing entity allocated share payments. The total excess funds in the amount of \$28,272.00 per the 2022 audit will be credited to the 2024 collection budget also reducing entity allocated share payments.

As with the adopted budget, per Section 6.06 of the State Property Tax Code, a taxing unit entitled to vote on the appointment of board members may adopt a resolution disapproving the budget amendment and filing it with the secretary of the Board within thirty (30) days after its approval by the Board. However, if the budget amendment is acceptable, no action is necessary.

If you have any questions concerning this budget, please feel free to contact me.

Sincerely,

Carey Minter  
Chief Appraiser

**2023 BUDGET AMENDMENT**

After 2022 Audit

	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended</u>
	2023		2023
<b><u>OPERATING BUDGET</u></b>			
<b>Expenditures</b>			
Salaries & Benefits	554,674.00		554,674.00
Services	258,300.00		258,300.00
Supplies Expense	36,890.00		36,890.00
Travel & Operating	85,600.00		85,600.00
Capital Outlay	2,500.00		2,500.00
Other	6,000.00		6,000.00
2022 Fund Balance		<u>59,277.00</u>	<u>59,277.00</u>
2024 Entity Reserve		<u>3,039.00</u>	<u>3,039.00</u>
<b>Total Expenditures</b>	<b><u>943,964.00</u></b>	<b><u>62,316.00</u></b>	<b><u>1,006,280.00</u></b>
<b>Revenue/Sources</b>			
2022 Fund Balance		<u>(59,277.00)</u>	<u>(59,277.00)</u>
Entity Reserve for 2024		<u>(3,039.00)</u>	<u>(3,039.00)</u>
2021 Audit General Fund Balance	-		0.00
Less 2020 Fund Balance/Entity Payment Reserve 2022	(2,693.00)		
Billed to Entities	<u>(941,271.00)</u>		
<b>Total Revenues/Sources</b>	<b><u>(943,964.00)</u></b>	<b><u>(62,316.00)</u></b>	<b><u>(1,006,280.00)</u></b>

**COLLECTION BUDGET**

<b>Expenditures</b>			
Salaries & Benefits	133,216.00		
Expenses	88,700.00		
Designated-2020 Fund Bal for 2022		<u>28,272.00</u>	<u>28,272.00</u>
Entity Payment Reserve for 2024			
<b>Total Expenditures</b>	<b><u>221,916.00</u></b>	<b><u>28,272.00</u></b>	<b><u>250,188.00</u></b>
<b>Revenue/Sources</b>			
2022 Audit Budget Credit to Entities for 2023		<u>(28,272.00)</u>	<u>(28,272.00)</u>

2022 Budget Credit to Entities from 2021 Billed to Entities	(29,125.00)	(29,125.00)
	(192,791.00)	(192,791.00)
<b>Total Revenues/Sources</b>	<b>(221,916.00)</b>	<b>(250,188.00)</b>

*Operating Encumbered*

2022 Fund Balance Entity Payment Reserve 2024	\$ 3,039.00 (excess + Income)		
<b>Total Operating Encumbered</b>	<b>\$ 3,039.00</b>		
Fund Balance to Encumber 2023			
Legal Fees 2022 to Forward 2023 budget	\$ 27,065.00	Legal Fees Encumbered	\$ 42,952.51
2022 Fund Balance Entity Payment Reserve for 2024	\$ 32,212.00		
<b>Total Operation to Encumbered on 06/28/2023 &amp; 07/17/2023</b>	<b>\$ 62,316.00</b>		<b>Total Encumbered \$ 70,017.51</b>

*Collection Encumbered*

2020 Fund Balance/Entity Payment Reserve 2023	\$ 28,272.00 (excess + tax cert)
<b>Total Collection Encumbered</b>	<b>\$ 28,272.00</b>

**Adopted 2023 BUDGET 1  
HOUSTON COUNTY APPRAISAL DISTRICT  
Amended on 07/06/2023**

	<u>2022</u>	<u>2023</u>
<b><u>SALARIES AND BENEFITS</u></b>		
SALARIES	\$360,836.00	\$ 379,910.00
ADMIN AUTO ALLOWANCE	\$12,000.00	\$ 12,000.00
RETIREMENT(IN LIEU OF S.S.) 11.38%	\$42,472.00	\$ 43,385.00
HEALTH INSURANCE	\$82,500.00	\$ 88,995.00
WORKMAN'S COMPENSATION	\$2,400.00	\$ 2,400.00
UNEMPLOYMENT	\$1,500.00	\$ 1,500.00
MEDICARE (1.45%)	\$5,587.00	\$ 5,724.00
SEASONAL/CONTRACT LABOR (2021:Janitor \$80.00/wk+Contract)	\$7,500.00	\$ 9,000.00
LONGEVITY (DO NOT include medicare & retirement)	<u>\$12,340.00</u>	\$ 11,760.00
<b>TOTALS:</b>	<b>\$527,135.00</b>	<b>\$554,674.00</b>
<b><u>SERVICES</u></b>		
APPRAISAL ENGINEERS	\$92,500.00	\$ 95,000.00
LEGAL SERVICES	\$30,000.00	\$ 33,000.00
COMPUTER SERVICES	\$28,500.00	\$ 68,400.00
AUDIT	\$3,400.00	\$ 3,600.00
RENT	\$9,600.00	\$ 9,600.00
UTILITIES	\$15,500.00	\$ 16,000.00
REPAIR AND MAINTENANCE	\$500.00	\$ 500.00
EQUIPMENT LEASE	\$2,700.00	\$ 2,700.00
MAPPING SERVICES/AGREEMENTS	<u>\$29,500.00</u>	\$ 29,500.00
<b>TOTALS:</b>	<b>\$212,200.00</b>	<b>\$258,300.00</b>
<b><u>SUPPLIES EXPENSE</u></b>		
GENERAL OFFICE SUPPLIES	\$12,000.00	\$ 15,000.00
BOOKS AND SUBSCRIPTIONS	\$1,750.00	\$ 3,890.00
POSTAGE	<u>\$18,000.00</u>	\$ 18,000.00
<b>TOTALS:</b>	<b>\$31,750.00</b>	<b>\$36,890.00</b>
<b><u>TRAVEL AND OPERATING</u></b>		
TRAVEL AND EDUCATION	\$21,000.00	\$ 22,500.00
LIABILITY AND CONTENTS INSURANCE	\$1,500.00	\$ 1,500.00
AUTO ALLOWANCE (5 Appraisers)	\$53,000.00	\$ 53,000.00
BOND PREMIUM	\$200.00	\$ 400.00
DUES AND MEMBERSHIPS	\$2,200.00	\$ 2,200.00
BOARD OF REVIEW EXPENSE	\$4,000.00	\$ 4,500.00
LEGAL NOTICES AND ADVERTISEMENTS	<u>\$1,500.00</u>	\$ 1,500.00
<b>TOTALS:</b>	<b>\$83,400.00</b>	<b>\$85,600.00</b>
<b><u>CAPITAL OUTLAY</u></b>		
OFFICE EQUIPMENT	\$2,500.00	\$ 2,500.00
<b><u>OTHER</u></b>		
CONTINGENCIES	\$6,000.00	\$ 6,000.00
<b>TOTAL BEFORE AMENDMENTS:</b>	<b>\$862,985.00</b>	<b>\$943,964.00</b>
<b><u>AMENDMENT</u></b>		
2021 fund Balance Legal Fees for 2022 (Audit) 2021	\$42,952.00	\$42,952.00
2021 Payment Entity Reserve for 2023	\$2,693.00	
2022 Fund Balance Legal Fees for 2023		\$ 27,065.00
2022 Fund Balance Entity Payment Reserves to pay out in 2024		\$ 3,039.00
2022 Fund Balance Entity Payment Reserves to pay out in 2024		\$ 32,212.00
<b>TOTALS:</b>	<b>\$908,630.00</b>	<b>\$1,049,232.00</b>

**Adopted 2023 BUDGET 1  
HOUSTON COUNTY APPRAISAL DISTRICT  
as of 09/26/2022**

Amended on 07/06/2023

	<u>2022</u>	<u>2023</u>
<b>REVENUE</b>		
AMOUNT TO BE ASSESSED TO UNITS FOR OPERATING BUDGET:		
<b>TOTAL BUDGET:</b>	<b>\$908,630.0000</b>	<b>\$1,049,232.00</b>
Less 2021 Fund Balance/Entity reserve for 2023	\$ (2,693.00)	\$ (2,693.00)
2021 fund Balance Legal Fees for 2022 (Audit) 2021	\$ (42,952.00)	\$ (42,952.00)
<b>LESS 2020 FUND BAL/ENTITY PMT RESERVE FOR 2022</b>	<b>\$ (3,986.00)</b>	
2022 Fund Balance Legal Fees for 2023		\$ (27,065.00)
2022 Fund Balance Entity Payment Reserves to pay out in 2024		\$ (3,039.00)
2022 Fund Balance Entity Payment Reserves to pay out in 2024		\$ (32,212.00)
<b>NET AMOUNT TO BE BILLED FOR OPERATING BUDGET:</b>	<b>\$858,999.00</b>	<b>\$941,271.00</b>



**Adopted 2023 BUDGET  
BREAKDOWN OF SALARIES & BENEFITS**

		<u>2022</u>	<u>2023</u>
<b>Chief Appraiser</b> <b>41 Years</b> <b>RPA,RTA,CTA,CCA</b>	Salary	\$74,749.00	\$ 79,230.00
	Retirement	\$8,506.00	\$ 9,020.00
	Workman's Comp.	\$320.00	\$ 320.00
	Unemployment	\$200.00	\$ 200.00
	Health Insurance	\$11,000.00	\$ 11,866.00
	Medicare	\$1,084.00	\$ 1,150.00
	Auto Allow Medicar	<u>\$174.00</u>	\$ 174.00
<b>Total</b>		<b>\$96,033.00</b>	<b>\$101,960.00</b>
<b>Deputy Chief Appraiser</b> <b>30 Years</b> <b>RPA,RTA,CTA,CCA</b>	Salary	\$65,199.00	\$ 69,110.00
	Retirement	\$7,420.00	\$ 7,865.00
	Workman's Comp.	\$320.00	\$ 320.00
	Unemployment	\$200.00	\$ 200.00
	Health Insurance	\$11,000.00	\$ 11,866.00
	Medicare	<u>\$945.00</u>	\$ 1,000.00
	<b>Total</b>		<b>\$85,084.00</b>
<b>Senior Appraiser</b> <b>20 Years</b> <b>RPA</b>	Salary	\$51,942.00	\$ 54,540.00
	Retirement	\$5,911.00	\$ 6,210.00
	Workman's Comp.	\$320.00	\$ 320.00
	Unemployment	\$200.00	\$ 200.00
	Health Insurance	\$11,000.00	\$ 11,866.00
	Medicare	<u>\$753.00</u>	\$ 790.00
<b>Total</b>		<b>\$70,126.00</b>	<b>\$73,926.00</b>
<b>Administrative Assistant</b> <b>1 Years</b>	Salary	\$21,075.00	\$ 22,130.00
	Retirement	\$2,398.00	\$ 2,670.00
	Workman's Comp.	\$160.00	\$ 160.00
	Unemployment	\$100.00	\$ 100.00
	Health Insurance	\$5,500.00	\$ 5,933.00
	Medicare	<u>\$305.00</u>	\$ 350.00
<b>Total</b>		<b>\$29,538.00</b>	<b>\$ 31,343.00</b>
<b>Front Receptionist</b> <b>26 Years</b>	Salary	\$38,411.00	\$ 39,950.00
	Retirement	\$4,371.00	\$ 4,550.00
	Workman's Comp.	\$320.00	\$ 320.00
	Unemployment	\$200.00	\$ 200.00
	Health Insurance	\$11,000.00	\$ 11,866.00
	Medicare	\$557.00	\$ 580.00
<b>Total</b>		<b>\$54,859.00</b>	<b>\$ 57,466.00</b>
<b>REAL/PERSONAL PROPERTY APPRAISER</b> <b>2 Years</b>	Salary	\$32,000.00	\$ 33,600.00
	Retirement	\$3,641.00	\$ 3,820.00
	Workman's Comp.	\$320.00	\$ 320.00
	Unemployment	\$200.00	\$ 200.00
	Health Insurance	\$11,000.00	\$ 11,866.00
	Medicare	<u>\$464.00</u>	\$ 490.00
<b>Total</b>		<b>\$47,625.00</b>	<b>\$ 50,296.00</b>

**Adopted 2023 BUDGET  
BREAKDOWN OF SALARIES & BENEFITS**

<b>Data Anaylist/ Real Property Appraiser</b>	Salary	\$40,940.00	\$	43,000.00
<b>RPA</b>	Retirement	\$4,659.00	\$	4,890.00
<b>1 Year</b>	Workman's Comp.	\$320.00	\$	320.00
	Unemployment	\$200.00	\$	200.00
	Health Insurance	\$11,000.00	\$	11,866.00
	Medicare	<u>\$594.00</u>	\$	630.00
<b>Total</b>		<b>\$57,713.00</b>	<b>\$</b>	<b>60,906.00</b>
<b>Mapper</b>	Salary	\$36,520.00	\$	38,350.00
<b>8 Year</b>	Retirement	\$4,156.00	\$	4,360.00
	Workman's Comp.	\$320.00	\$	320.00
	Unemployment	\$200.00	\$	200.00
	Health Insurance	\$11,000.00	\$	11,866.00
	Medicare	<u>\$530.00</u>	\$	560.00
<b>Total</b>		<b>\$52,726.00</b>	<b>\$</b>	<b>55,656.00</b>

2023 Adopted BUDGET  
COLLECTION DEPARTMENT  
Amended Budget as of 07/06/2023

<u>SALARIES AND BENEFITS</u>	<u>2022</u>	<u>2023</u>
COLLECTION - 3 Years	\$30,468.00	\$ 32,000.00
RETIREMENT	\$3,468.00	\$ 3,641.00
HEALTH INSURANCE	\$11,000.00	\$ 11,866.00
WORKMAN'S COMPENSATION	\$320.00	\$ 320.00
UNEMPLOYMENT	\$200.00	\$ 200.00
MEDICARE	<u>\$442.00</u>	\$ 460.00
<b>TOTAL:</b>	<b>\$45,898.00</b>	<b>\$48,487.00</b>
<b>ADMINISTRATIVE ASSISTANT - 1 Years</b>	<b>\$21,075.00</b>	<b>\$ 22,130.00</b>
RETIREMENT	\$2,398.00	\$ 2,670.00
HEALTH INSURANCE	\$5,500.00	\$ 5,933.00
WORKMAN'S COMPENSATION	\$160.00	\$ 160.00
UNEMPLOYMENT	\$100.00	\$ 100.00
MEDICARE	<u>\$305.00</u>	\$ 350.00
<b>TOTAL:</b>	<b>\$29,538.00</b>	<b>\$31,343.00</b>
<b>COLLECTION - 2 YEAR</b>	<b>\$30,090.00</b>	<b>\$ 30,990.00</b>
RETIREMENT	\$3,424.00	\$ 3,530.00
HEALTH INSURANCE	\$11,000.00	\$ 11,866.00
WORKMAN'S COMPENSATION	\$320.00	\$ 320.00
UNEMPLOYMENT	\$200.00	\$ 200.00
MEDICARE	<u>\$436.00</u>	\$ 450.00
<b>TOTAL:</b>	<b>\$45,470.00</b>	<b>\$47,356.00</b>
<b>ADMIN EXPENSE RETIREMENT/MEDICARE(1138/145)</b>	<b>\$1,160.00</b>	<b>\$ 1,280.00</b>
LONGEVITY	\$976.00	\$ 660.00
LONGEVITY MEDICARE	\$15.00	\$ 10.00
LONGEVITY RETIREMENT	\$112.00	\$ 80.00
SEASONAL/CONTRACT LABOR	\$3,000.00	\$ 4,000.00
<b>TOTALS:</b>	<b>\$126,169.00</b>	<b>\$133,216.00</b>
<b>EXPENSES</b>		
RENT	\$4,800.00	\$ 4,800.00
UTILITIES	\$6,900.00	\$ 7,500.00
COMPUTER SERVICES	\$26,000.00	\$ 27,000.00
EQUIPMENT LEASE	\$2,600.00	\$ 2,600.00
POSTAGE	\$13,000.00	\$ 13,000.00
ADMINISTRATION EXPENSE	\$9,000.00	\$ 10,000.00
AUDIT	\$3,400.00	\$ 3,600.00
BOND	\$200.00	\$ 400.00
SCHOOL AND TRAVEL PER DIEM	\$7,500.00	\$ 7,500.00
ADVERTISING	\$500.00	\$ 500.00
OFFICE SUPPLIES	\$4,500.00	\$ 4,500.00
DUES AND MEMBERSHIPS	\$300.00	\$ 300.00
CONTINGENCIES	\$1,000.00	\$ 1,000.00
CAPITAL OUTLAY	<u>\$6,000.00</u>	\$ 6,000.00
<b>TOTALS:</b>	<b>\$85,700.00</b>	<b>\$ 88,700.00</b>
<b>TOTAL BEFORE AMENDMENTS:</b>	<b>\$211,869.00</b>	<b>\$ 221,916.00</b>
<b>AMENDMENT</b>		
2020 Fund Balance/Entity Payment Reserve for 2023	\$29,125.00	
<b>TOTAL:</b>	<b>\$240,994.00</b>	<b>\$ 221,916.00</b>
LESS 2019 FUND BALANCE/ENTITY PMT RESERVE 2021		
LESS 2020 FUND BALANCE/ENTITY PMT RESERVE 2022	\$ (32,709.00)	
Less Fund Balance entity Payment reserve 2023	\$ (29,125.00)	\$ (29,125.00)
<b>NET AMOUNT TO BE BILLED FOR COLLECTION BUDGET:</b>	<b>\$179,160.00</b>	<b>\$192,791.00</b>