

2023 PROPOSED CALHOUN COUNTY APPRAISAL DISTRICT BUDGET SUMMARY

BUDGET CATEGORIES	2021 Consolidated Budget Actual Funds Expended	2022 APPROVED CONSOLIDATED BUDGET	2022 APPROVED APPRAISAL BUDGET	2022 APPROVED COLLECTION BUDGET	2023 PROPOSED CONSOLIDATED BUDGET	2023 PROPOSED APPRAISAL BUDGET	2023 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
PAYROLL EXPENSES - Salaries & Benefits										
SALARIES										
Administrative	\$ 95,000.00	\$ 98,000.00	\$ 98,000.00	\$ -	\$ 98,000.00	\$ 98,000.00	\$ -	\$ 98,000.00	\$ -	0.00%
Clerical	\$ 313,054.81	\$ 341,000.00	\$ 135,500.00	\$ 205,500.00	\$ 356,810.00	\$ 140,560.00	\$ 216,250.00	\$ 356,810.00	\$ 15,810.00	4.64%
Appraisal	\$ 246,650.00	\$ 251,500.00	\$ 251,500.00	\$ -	\$ 263,000.00	\$ 263,000.00	\$ -	\$ 263,000.00	\$ 11,500.00	4.57%
TOTAL SALARIES	\$ 654,704.81	\$ 690,500.00	\$ 485,000.00	\$ 205,500.00	\$ 717,810.00	\$ 501,560.00	\$ 216,250.00	\$ 717,810.00	\$ 27,310.00	3.96%
BENEFITS										
Social Security/Medicare	\$ 9,472.46	\$ 10,656.06	\$ 7,568.28	\$ 3,087.78	\$ 11,052.05	\$ 7,801.15	\$ 3,250.90	\$ 11,052.05	\$ 395.99	3.72%
Health Insurance(employee health, dental,ad&d,ltd)	\$ 165,926.78	\$ 188,073.90	\$ 120,904.65	\$ 67,169.25	\$ 195,781.18	\$ 125,859.33	\$ 69,921.85	\$ 195,781.18	\$ 7,707.28	4.10%
Worker's Compensation	\$ 3,231.04	\$ 4,074.00	\$ 2,619.00	\$ 1,455.00	\$ 4,074.00	\$ 2,619.00	\$ 1,455.00	\$ 4,074.00	\$ -	0.00%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	\$ 81,784.80	\$ 105,311.18	\$ 74,795.44	\$ 30,515.74	\$ 109,224.70	\$ 77,096.84	\$ 32,127.86	\$ 109,224.70	\$ 3,913.52	3.72%
Auto Allowance	\$ 44,400.00	\$ 44,400.00	\$ 43,200.00	\$ 1,200.00	\$ 44,400.00	\$ 43,200.00	\$ 1,200.00		\$ -	0.00%
TOTAL EMPLOYEE BENEFITS	\$ 304,815.08	\$ 352,515.14	\$ 249,087.37	\$ 103,427.77	\$ 364,531.93	\$ 256,576.32	\$ 107,955.61	\$ 364,531.93	\$ 12,016.79	3.41%
TOTAL PAYROLL COSTS - Salaries & Benefits	\$ 959,519.89	\$ 1,043,015.14	\$ 734,087.37	\$ 308,927.77	\$ 1,082,341.93	\$ 758,136.32	\$ 324,205.61	\$ 1,082,341.93	\$ 39,326.79	3.77%
PURCHASED/CONTRACTED SERVICES										
Audit Services	\$ 11,000.00	\$ 11,000.00	\$ 5,500.00	\$ 5,500.00	\$ 11,000.00	\$ 5,500.00	\$ 5,500.00	\$ 11,000.00	\$ -	0.00%
Legal Services	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 500.00	\$ 2,000.00	\$ 1,500.00	\$ 500.00	\$ 2,000.00	\$ -	0.00%
Appraisal Review Board Legal Services	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ 250.00	50.00%
Maintenance-Mapping	\$ 17,250.62	\$ 18,711.61	\$ 18,711.61	\$ -	\$ 18,711.61	\$ 18,711.61	\$ -	\$ 18,711.61	\$ -	0.00%
Contracted Appraisals-(MIUP)	\$ 139,800.00	\$ 139,800.00	\$ 139,800.00	\$ -	\$ 142,600.00	\$ 142,600.00	\$ -	\$ 142,600.00	\$ 2,800.00	2.00%
Contracted Appraisals-(AG)	\$ 6,850.00	\$ 6,850.00	\$ 6,850.00	\$ -	\$ 8,600.00	\$ 8,600.00	\$ -	\$ 8,600.00	\$ 1,750.00	25.55%
Appraisal Review Board	\$ 13,499.53	\$ 18,750.00	\$ 18,750.00	\$ -	\$ 20,250.00	\$ 20,250.00	\$ -	\$ 20,250.00	\$ 1,500.00	8.00%
Agricultural Appraisal Advisory Board	\$ 223.04	\$ 200.00	\$ 200.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ 50.00	0.00%
Maintenance-Software(Appraisal,Collection/TNT)	\$ 56,596.95	\$ 65,567.78	\$ 45,279.70	\$ 20,288.08	\$ 65,641.63	\$ 48,140.33	\$ 17,501.30	\$ 65,641.63	\$ 73.85	0.11%
Maintenance-Building & Grounds	\$ 1,267.32	\$ 500.00	\$ 250.00	\$ 250.00	\$ 1,300.00	\$ 650.00	\$ 650.00	\$ 1,300.00	\$ 800.00	
Maintenance-Equipment	\$ 5,121.24	\$ 2,200.00	\$ 1,200.00	\$ 1,000.00	\$ 6,300.00	\$ 3,100.00	\$ 3,200.00	\$ 6,300.00	\$ 4,100.00	186.36%
Water	\$ 682.92	\$ 1,225.00	\$ 625.00	\$ 600.00	\$ 1,225.00	\$ 625.00	\$ 600.00	\$ 1,225.00	\$ -	0.00%
Telephone	\$ 9,614.77	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 6,845.00	\$ 2,845.00	\$ 4,000.00	\$ 6,845.00	\$ (1,155.00)	-14.44%

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Electricity	\$ 4,571.86	\$ 4,500.00	\$ 2,250.00	\$ 2,250.00	\$ 4,500.00	\$ 2,250.00	\$ 2,250.00	\$ 4,500.00	\$ -	0.00%
Rental-Building	\$ 24,600.00	\$ 25,800.00	\$ 12,900.00	\$ 12,900.00	\$ 25,800.00	\$ 12,900.00	\$ 12,900.00	\$ 25,800.00	\$ -	0.00%
Rental-other	\$ 5,312.05	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,300.00	\$ 2,700.00	\$ 2,600.00	\$ 5,300.00	\$ 300.00	6.00%
Deed Service	\$ 5,352.60	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,800.00	\$ 2,900.00	\$ 2,900.00	\$ 5,800.00	\$ 800.00	16.00%
Bookkeeping Service	\$ 2,271.29	\$ 1,825.00	\$ 900.00	\$ 925.00	\$ 2,400.00	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	\$ 575.00	0.00%
Other Services	\$ 4,671.22	\$ 5,800.00	\$ 3,500.00	\$ 2,300.00	\$ 5,800.00	\$ 3,500.00	\$ 2,300.00	\$ 5,800.00	\$ -	0.00%
Arbitration	\$ 750.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 4,500.00	
TOTAL PURCHASED/CONTRACTED SERVICES	\$ 309,935.41	\$ 326,229.39	\$ 270,716.31	\$ 55,513.08	\$ 342,573.24	\$ 286,471.94	\$ 56,101.30	\$ 342,573.24	\$ 16,343.85	5.01%
SUPPLIES & MATERIALS										
Janitorial Supplies	\$ 267.44	\$ 900.00	\$ 500.00	\$ 400.00	\$ 900.00	\$ 500.00	\$ 400.00	\$ 900.00	\$ -	0.00%
Appraisal Manuals/Subscriptions	\$ 2,644.97	\$ 2,800.00	\$ 2,800.00	\$ -	\$ 2,800.00	\$ 2,800.00	\$ -	\$ 2,800.00	\$ -	0.00%
Publications	\$ 45.00	\$ 337.00	\$ 168.50	\$ 168.50	\$ 398.50	\$ 230.00	\$ 168.50	\$ 398.50	\$ 61.50	18.25%
Office Supplies	\$ 2,882.51	\$ 4,500.00	\$ 2,250.00	\$ 2,250.00	\$ 4,500.00	\$ 2,250.00	\$ 2,250.00	\$ 4,500.00	\$ -	0.00%
Postage/Forms/Printing	\$ 50,124.07	\$ 47,000.00	\$ 23,500.00	\$ 23,500.00	\$ 52,000.00	\$ 26,000.00	\$ 26,000.00	\$ 52,000.00	\$ 5,000.00	10.64%
Copier & Computer Supplies	\$ 7,831.47	\$ 7,400.00	\$ 3,700.00	\$ 3,700.00	\$ 7,900.00	\$ 4,200.00	\$ 3,700.00	\$ 7,900.00	\$ 500.00	6.76%
Appraisal Supplies	\$ 349.50	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ -	0.00%
Mapping Supplies	\$ 792.31	\$ 850.00	\$ 850.00	\$ -	\$ 850.00	\$ 850.00	\$ -	\$ 850.00	\$ -	0.00%
Other Supplies	\$ 1,283.90	\$ 1,400.00	\$ 700.00	\$ 700.00	\$ 1,400.00	\$ 700.00	\$ 700.00	\$ 1,400.00	\$ -	0.00%
Software Mapping		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL SUPPLIES & MATERIALS	\$ 66,221.17	\$ 65,587.00	\$ 34,868.50	\$ 30,718.50	\$ 71,148.50	\$ 37,930.00	\$ 33,218.50	\$ 71,148.50	\$ 5,561.50	8.48%
OTHER OPERATING EXPENSES										
Mileage - Out of District	\$ 573.44	\$ 1,600.00	\$ 500.00	\$ 1,100.00	\$ 1,700.00	\$ 500.00	\$ 1,200.00	\$ 1,700.00	\$ 100.00	6.25%
Education(Subsistence,School/State Registration/Dues & Fees)	\$ 12,941.59	\$ 16,300.00	\$ 10,500.00	\$ 5,800.00	\$ 16,300.00	\$ 10,500.00	\$ 5,800.00	\$ 16,300.00	\$ -	0.00%
Insurance - Private Autos	\$ 63.06	\$ 70.00	\$ 45.00	\$ 25.00	\$ 70.00	\$ 45.00	\$ 25.00	\$ 70.00	\$ -	0.00%
Insurance - Officials Liability	\$ 2,448.76	\$ 2,400.00	\$ 2,000.00	\$ 400.00	\$ 2,500.00	\$ 2,100.00	\$ 400.00	\$ 2,500.00	\$ 100.00	4.17%
Insurance - Property Liability	\$ 2,975.07	\$ 3,250.00	\$ 1,625.00	\$ 1,625.00	\$ 3,250.00	\$ 1,625.00	\$ 1,625.00	\$ 3,250.00	\$ -	0.00%
Insurance - Bonds/Employees	\$ 2,282.00	\$ 2,030.00	\$ 530.00	\$ 1,500.00	\$ 2,330.00	\$ 630.00	\$ 1,700.00	\$ 2,330.00	\$ 300.00	14.78%
Mandated Legal Notices	\$ 2,158.28	\$ 3,770.00	\$ 1,900.00	\$ 1,870.00	\$ 3,770.00	\$ 1,900.00	\$ 1,870.00	\$ 3,770.00	\$ -	0.00%
Director's Expense	\$ 929.58	\$ 1,200.00	\$ 600.00	\$ 600.00	\$ 1,400.00	\$ 700.00	\$ 700.00	\$ 1,400.00	\$ 200.00	16.67%
Bank Fees	\$ 500.00	\$ 500.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ -	0.00%
Miscellaneous	\$ 64.68	\$ 475.00	\$ 225.00	\$ 250.00	\$ 475.00	\$ 225.00	\$ 250.00	\$ 475.00	\$ -	0.00%
TOTAL OTHER OPERATING EXPENDITURES	\$ 24,936.46	\$ 31,595.00	\$ 18,175.00	\$ 13,420.00	\$ 32,295.00	\$ 18,475.00	\$ 13,820.00	\$ 32,295.00	\$ 700.00	2.22%

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CAPITAL OUTLAY										
Furniture,Equipment, Other	\$ 6,297.19	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 8,500.00	\$ -	0.00%
TOTAL CAPITAL OUTLAY	\$ 6,297.19	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 8,500.00	\$ -	0.00%

BUDGET SUMMARY OF EXPENDITURES	2021 Consolidated Budget Actual Funds Expended	2022 APPROVED CONSOLIDATED BUDGET	2022 APPROVED APPRAISAL BUDGET	2022 APPROVED COLLECTION BUDGET	2023 PROPOSED CONSOLIDATED BUDGET	2023 PROPOSED APPRAISAL BUDGET	2023 PROPOSED COLLECTION BUDGET			
Payroll Salaries & Benefits	\$ 959,519.89	\$ 1,043,015.14	\$ 734,087.37	\$ 308,927.77	\$ 1,082,341.93	\$ 758,136.32	\$ 324,205.61	\$ 1,082,341.93	\$ 39,326.79	3.77%
Purchased & Contracted Services	\$ 309,935.41	\$ 326,229.39	\$ 270,716.31	\$ 55,513.08	\$ 342,573.24	\$ 286,471.94	\$ 56,101.30	\$ 342,573.24	\$ 16,343.85	5.01%
Supplies & Materials	\$ 66,221.17	\$ 65,587.00	\$ 34,868.50	\$ 30,718.50	\$ 71,148.50	\$ 37,930.00	\$ 33,218.50	\$ 71,148.50	\$ 5,561.50	8.48%
Other Operating Expenses	\$ 24,936.46	\$ 31,595.00	\$ 18,175.00	\$ 13,420.00	\$ 32,295.00	\$ 18,475.00	\$ 13,820.00	\$ 32,295.00	\$ 700.00	2.22%
Capital Outlay	\$ 6,297.19	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 8,500.00	\$ -	0.00%
TOTAL EXPENDITURES	\$ 1,366,910.12	\$ 1,474,926.53	\$ 1,063,097.18	\$ 411,829.35	\$ 1,536,858.67	\$ 1,106,263.26	\$ 430,595.41	\$ 1,536,858.67	\$ 61,932.14	4.20%

BUDGET SUMMARY OF REVENUES	2021 Consolidated Budget Actual Funds Expended	2022 APPROVED CONSOLIDATED BUDGET	2022 APPROVED APPRAISAL BUDGET	2022 APPROVED COLLECTION BUDGET	2023 PROPOSED CONSOLIDATED BUDGET	2023 PROPOSED APPRAISAL BUDGET	2023 PROPOSED COLLECTION BUDGET			
REVENUE FROM OPERATIONS:										
Interest Income	\$ 17,320.67	\$ 9,500.00	\$ 5,000.00	\$ 4,500.00	\$ 4,000.00	\$ 1,500.00	\$ 2,500.00	\$ 4,000.00	\$ (5,500.00)	-57.89%
Miscellaneous Revenue	\$ 2,225.77	\$ 1,750.00	\$ 1,750.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ (550.00)	-31.43%
Business Personal Property	\$ 4,221.53	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ (2,000.00)	-57.14%
Tax Certificates	\$ 11,230.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,000.00)	-44.44%
TOTAL REVENUE FROM OPERATIONS	\$ 34,997.97	\$ 19,250.00	\$ 10,250.00	\$ 9,000.00	\$ 9,200.00	\$ 4,200.00	\$ 5,000.00	\$ 9,200.00	\$ (10,050.00)	-52.21%

NET BUDGET(FUNDING AMOUNT FROM TAXING UNITS)	2021 Consolidated Budget Actual Revenue	2022 APPROVED CONSOLIDATED BUDGET	2022 APPROVED APPRAISAL BUDGET	2022 APPROVED COLLECTION BUDGET	2023 PROPOSED CONSOLIDATED BUDGET	2023 PROPOSED APPRAISAL BUDGET	2023 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
Actual Funding from Taxing Units	\$ 1,391,984.76	\$ 1,455,676.53	\$ 1,052,847.18	\$ 402,829.35	\$ 1,527,658.67	\$ 1,102,063.26	\$ 425,595.41	\$ 1,527,658.67	\$ 71,982.14	4.94%

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Revenues from CCAD Operations (Earned interest, BPP,Tax certificates Misc Etc)	\$ 46,243.39	\$ 19,250.00	\$ 10,250.00	\$ 9,000.00	\$ 9,200.00	\$ 4,200.00	\$ 5,000.00	\$ 9,200.00	\$ (10,050.00)	-52.21%
Total Revenues	\$ 1,438,228.15	\$ 1,474,926.53	\$ 1,063,097.18	\$ 411,829.35	\$ 1,536,858.67	\$ 1,106,263.26	\$ 430,595.41	\$ 1,536,858.67	\$ 61,932.14	4.20%
Total Expenditures	\$ 1,366,910.12	\$ 1,474,926.53	\$ 1,063,097.18	\$ 411,829.35	\$ 1,536,858.67	\$ 1,106,263.26	\$ 430,595.41	\$ 1,536,858.67	\$ 61,932.14	4.20%
Net Revenues Over/(Under)Expenditures Funded by Reserve Balance	\$ 71,318.03									
FUND RESERVE (Per Financial Audit)	\$ 364,919.00									
TOTAL COMMITTED RESERVES									\$ -	

ASSIGNED RESERVE UTILIZATION(Board Authorized expenditures from reserve fund)	2021 Consolidated Budget Actual Funds Expended	2022 APPROVED CONSOLIDATED BUDGET	2022 APPROVED APPRAISAL BUDGET	2022 APPROVED COLLECTION BUDGET	2023 PROPOSED CONSOLIDATED BUDGET	2023 PROPOSED APPRAISAL BUDGET	2023 PROPOSED COLLECTION BUDGET			
Pictometry/ChangeFinder(2019-2021)	\$ 34,032.34	\$ 38,813.00	\$ 38,813.00		\$ 38,813.00	\$ 38,813.00	\$ -	\$ 38,813.00	\$ -	
Trepp Commercial Data	\$ 9,000.00				\$ -			\$ -	\$ -	
CoStar Commerical Data		\$ 11,940.00	\$ 11,940.00		\$ 11,940.00	\$ 11,940.00		\$ 11,940.00	\$ -	
Computers (12 PC Dell Desktop or equivalent units)	\$ 13,679.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CARAHSOFT Residential Sales		\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ -	
TOTAL BOARD APPROVED EXPENDITURES FROM FUND RESERVE	\$ 56,711.50	\$ 55,753.00	\$ 55,753.00	\$ -	\$ 55,753.00	\$ 55,753.00	\$ -	\$ 55,753.00	\$ -	