



CALHOUN COUNTY APPRAISAL DISTRICT

426 W. MAIN STREET

PORT LAVACA, TX 77979

2025 Proposed Budget

CALHOUN COUNTY APPRAISAL DISTRICT

426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
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Board of Directors

Commissioner Vern Lyssy, Chairman
Kevin Hill, Vice Chairman
Jessie Rodriguez, Secretary
Benjamin Boone, Member
David Pfeil, Member

Chief Appraiser

Paul Spaeth

April 24, 2024

To: The Governing Bodies of the Taxing Units within the Calhoun County Appraisal District and the Calhoun County Appraisal District Board of Directors

RE: 2025 Proposed Budget

I, Paul Spaeth, chief appraiser for the Calhoun County Appraisal District, do hereby submit the 2025 Proposed Budget for the Calhoun County Appraisal District as required by Sec. 6.06 of the Texas Property Tax Code. Please make a copy of this proposed budget available for public inspection.

We will have the budget as an agenda item for each board meeting until the final budget is approved, which is usually in August. We will continue to work on the budget at each board meeting. The appraisal district budget must be approved by the board of directors prior to September 15 of each year.

Before the budget is officially approved by the board of directors, there will be at least a 10-day public notice given of a Public Hearing on the Budget. The appraisal district will post the notice of the Public Hearing in the newspaper (Port Lavaca Wave), at the county courthouse, appraisal district office and on the appraisal district website. Each governing body will also be notified by letter.

Should anyone have any questions regarding the proposed budget please feel free to contact me directly. Your suggestions, questions and comments are always welcomed.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Paul Spaeth', is written over a circular stamp.

Paul Spaeth
Chief Appraiser

2025 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
APRIL 23, 2024

SUMMARY BUDGET EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$Change	%Change
TOTAL SALARIES & BENEFITS	\$ 961,477.74	\$ 1,044,318.84	\$ 1,084,412.74	\$ 40,093.90	3.84%
TOTAL PURCHASED/CONTRACTED SERVICES	\$ 397,740.19	\$ 386,632.00	\$ 423,102.00	\$ 36,470.00	9.43%
TOTAL SUPPLIES & MATERIALS	\$ 73,753.28	\$ 77,568.50	\$ 80,198.50	\$ 2,630.00	3.39%
TOTAL OTHER OPERATING EXPENSES	\$ 34,143.00	\$ 32,595.00	\$ 35,885.00	\$ 3,290.00	10.09%
TOTAL CAPITAL OUTLAY	\$ 4,793.85	\$ 8,500.00	\$ 7,250.00	\$ (1,250.00)	-14.71%
TOTAL EXPENDITURES w/o Fund Reserve	\$ 1,471,908.06	\$ 1,549,614.34	\$ 1,630,848.24	\$ 81,233.90	5.24%

FUND RESERVE (Per 2022 Financial Audit)	\$ 417,369.00				
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TOTAL COMMITTED RESERVES					
Board Authorized Expenditures from Fund Reserve	2023 Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2025 PROPOSED CONSOLIDATED BUDGET		
Pictometry/ChangeFinder	\$ 38,226.67	\$ 38,226.67	\$ -	\$ (38,226.67)	-100.00%
Server Upgrade		\$ 28,400.00	\$ -	\$ (28,400.00)	-100.00%
IT Sevices		\$ 12,000.00	\$ -		
ChangeFinder		\$ 11,000.00	\$ -	\$ (11,000.00)	-100.00%
CoStar Commercial Data	\$ 8,954.84	\$ 11,091.84	\$ 11,500.00	\$ 408.16	3.68%
CARASOFT SALES DATA	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TRUEROLL		\$ -	\$ 11,500.00	\$ 11,500.00	
TOTAL BOARD APPROVED EXPENDITURES FROM FUND RESERVE	\$ 52,181.51	\$ 105,718.51	\$ 28,000.00	\$ (77,718.51)	-73.51%

REVENUES FROM OPERATIONS

Copies, tax certificates, earned interest from bank accounts, bpp, other)	\$ 34,165.68	\$ 30,000.00	\$ 36,000.00	\$ 6,000.00	20.00%
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ACTUAL FUNDING FROM TAXING UNITS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$Change	%Change
REVENUES FROM OPERATIONS	\$ 34,165.68	\$ 30,000.00	\$ 36,000.00	\$ 6,000.00	20.00%
TOTAL REVENUES	\$ 1,520,670.20	\$ 1,549,614.34	\$ 1,630,848.24	\$ 81,233.90	5.24%
TOTAL EXPENDITURES Inc Board Approved Fund Reserve Expenditures	\$ 1,524,089.57	\$ 1,655,332.85	\$ 1,658,848.24	\$ 3,515.39	0.21%

NET REVENUES OVER/(UNDER)EXPENDITURES	\$ (3,419.37)	\$ -	\$ -		
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PAYROLL EXPENSES

SALARIES & BENEFITS - CONSOLIDATED	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Administrative Salaries	\$ 101,000.00	\$ 103,000.00	\$ 112,000.00	\$ 9,000.00	8.74%
Clerical Salaries	\$ 356,310.00	\$ 371,675.00	\$ 391,350.00	\$ 19,675.00	5.29%
Appraisal Salaries	\$ 185,650.81	\$ 204,420.00	\$ 217,700.00	\$ 13,280.00	6.50%
TOTAL SALARIES	\$ 642,960.81	\$ 679,095.00	\$ 721,050.00	\$ 41,955.00	6.18%
EMPLOYEE BENEFITS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Social Security/Medicare	\$ 9,636.19	\$ 10,403.69	\$ 11,012.05	\$ 608.36	5.85%
Health Insurance(Employee health,dental,ad&d, ltd,life)	\$ 172,886.39	\$ 208,169.88	\$ 198,832.32	\$ (9,337.56)	-4.49%
Workers Compensation	\$ 3,049.87	\$ 3,783.00	\$ 3,783.00	\$ -	0.00%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	\$ 97,244.48	\$ 104,467.27	\$ 111,335.37	\$ 6,868.10	6.57%
Auto Allowance	\$ 35,700.00	\$ 38,400.00	\$ 38,400.00	\$ -	0.00%
TOTAL EMPLOYEE BENEFITS	\$ 318,516.93	\$ 365,223.84	\$ 363,362.74	\$ (1,861.10)	-0.51%
TOTAL CONSOLIDATED SALARIES & BENEFITS	\$ 961,477.74	\$ 1,044,318.84	\$ 1,084,412.74	\$ 40,093.90	3.84%

SALARIES & BENEFITS - APPRAISAL	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Administrative Salaries	\$ 101,000.00	\$ 103,000.00	\$ 112,000.00	\$ 9,000.00	8.74%
Clerical Salaries	\$ 136,560.00	\$ 144,685.00	\$ 151,900.00	\$ 7,215.00	4.99%
Appraisal Salaries	\$ 185,650.81	\$ 204,420.00	\$ 217,700.00	\$ 13,280.00	6.50%
TOTAL SALARIES	\$ 423,210.81	\$ 452,105.00	\$ 481,600.00	\$ 29,495.00	6.52%
EMPLOYEE BENEFITS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Social Security/Medicare	\$ 6,361.13	\$ 6,972.70	\$ 7,390.66	\$ 417.96	5.99%
Health Insurance(Employee health,dental,ad&d, ltd,life)	\$ 100,409.97	\$ 137,236.00	\$ 132,554.88	\$ (4,681.12)	-3.41%
Workers Compensation	\$ 2,024.92	\$ 2,328.00	\$ 2,328.00	\$ -	0.00%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Retirement	\$ 65,589.76	\$ 70,015.40	\$ 74,722.02	\$ 4,706.62	6.72%
Auto Allowance	\$ 34,500.00	\$ 36,000.00	\$ 36,000.00	\$ -	0.00%
TOTAL EMPLOYEE BENEFITS	\$ 208,885.78	\$ 252,552.10	\$ 252,995.56	\$ 443.46	0%
TOTAL APPRAISAL SALARIES & BENEFITS	\$ 632,096.59	\$ 704,657.10	\$ 734,595.56	\$ 29,938.46	4%

2025 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
APRIL 23, 2024

SALARIES & BENEFITS - COLLECTIONS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Administrative Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
Clerical Salaries	\$ 219,750.00	\$ 226,990.00	\$ 239,450.00	\$ 12,460.00	5.49%
TOTAL SALARIES	\$ 219,750.00	\$ 226,990.00	\$ 239,450.00	\$ 12,460.00	5.49%
EMPLOYEE BENEFITS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED		
Social Security/Medicare	\$ 3,275.06	\$ 3,430.99	\$ 3,621.39	\$ 190.40	5.55%
Health Insurance(Employee health,dental,ad&d, ltd,life)	\$ 72,476.42	\$ 70,933.88	\$ 66,277.44	\$ (4,656.44)	-6.56%
Workers Compensation	\$ 1,024.95	\$ 1,455.00	\$ 1,455.00	\$ -	0.00%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	\$ 31,654.72	\$ 34,451.87	\$ 36,613.35	\$ 2,161.48	6.27%
Auto Allowance	\$ 1,200.00	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%
TOTAL EMPLOYEE BENEFITS	\$ 109,631.15	\$ 112,671.74	\$ 110,367.18	\$ (2,304.56)	-2.05%
TOTAL COLLECTIONS SALARIES & BENEFITS	\$ 329,381.15	\$ 339,661.74	\$ 349,817.18	\$ 10,155.44	2.99%

2025 PROPOSED SALARY & BENEFIT DETAIL

POSITION	SALARY	F.I.C.A.	HEALTH INSURANCE(MED,DEN,L TD, AD&D)	WORKMANS COMP	RETIREMENT
CHIEF APPRAISER	\$ 112,000.00	\$ 1,728.40	\$ 16,569.36	\$ 291.00	\$ 17,474.72
DEPUTY CHIEF-APPRAISAL	\$ 80,500.00	\$ 1,271.65	\$ 16,569.36	\$ 291.00	\$ 12,856.82
DEPUTY CHIEF- COLLECTIONS	\$ 72,850.00	\$ 1,073.73	\$ 16,569.36	\$ 291.00	\$ 10,855.73
EXECUTIVE ASSISTANT	\$ 55,800.00	\$ 826.50	\$ 16,569.36	\$ 291.00	\$ 8,356.20
TOTAL	\$ 321,150.00	\$ 4,900.28	\$ 66,277.44	\$ 1,164.00	\$ 49,543.47
APPRAISER B	\$ 36,000.00	\$ 626.40	\$ 16,569.36	\$ 291.00	\$ 6,333.12
APPRAISER C	\$ 46,200.00	\$ 774.30	\$ 16,569.36	\$ 291.00	\$ 7,828.44
APPRAISER D	\$ 55,000.00	\$ 901.90	\$ 16,569.36	\$ 291.00	\$ 9,118.52
TOTAL APPRAISERS	\$ 137,200.00	\$ 2,302.60	\$ 49,708.08	\$ 873.00	\$ 23,280.08
CLERK A	\$ 45,400.00	\$ 658.30	\$ -	\$ 291.00	\$ 6,655.64
CLERK B	\$ 36,650.00	\$ 531.43	\$ 16,569.36	\$ 291.00	\$ 5,372.89
CLERK C	\$ 37,500.00	\$ 543.75	\$ 16,569.36	\$ 291.00	\$ 5,497.50
CLERK D	\$ 36,650.00	\$ 531.43	\$ 16,569.36	\$ 291.00	\$ 5,372.89
TOTAL CLERKS	\$ 156,200.00	\$ 2,264.91	\$ 49,708.08	\$ 1,164.00	\$ 22,898.92
GIS COORDINATOR	\$ 59,250.00	\$ 859.13	\$ 16,569.36	\$ 291.00	\$ 8,686.05
MAPPING/DEED ABSTRACTOR	\$ 47,250.00	\$ 685.13	\$ 16,569.36	\$ 291.00	\$ 6,926.85
TOTAL GIS/MAPPING	\$ 106,500.00	\$ 1,544.26	\$ 33,138.72	\$ 582.00	\$ 15,612.90
AUTO ALLOWANCE(\$600/mo./appraiser)(\$100/mo/exec assist. & coll.chief dep)	\$ 38,400.00				
TOTAL SALARIES	\$ 721,050.00	\$ 11,012.05	\$ 198,832.32	\$ 3,783.00	\$ 111,335.37
TOTAL BENEFITS	\$ 363,362.74				
GRAND TOTAL	\$ 1,084,412.74				

PURCHASED/CONTRACTED SERVICES- CONSOLIDATED	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Audit Services	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	0%
Legal Services	\$ -	\$ 1,700.00	\$ 1,700.00	\$ -	0%
ARB Legal Services	\$ 550.00	\$ 750.00	\$ 750.00	\$ -	0%
Maintenance-Mapping	\$ 20,844.84	\$ 15,415.00	\$ 21,374.00	\$ 5,959.00	39%
Contracted Appraisals(MIUP)	\$ 142,600.00	\$ 145,000.00	\$ 150,489.00	\$ 5,489.00	4%
Contracted Appraisals(AG)	\$ 7,020.00	\$ 7,580.00	\$ 10,000.00	\$ 2,420.00	32%
Contracted Appraisals (Commercial)	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ -	0%
Appraisal Review Board	\$ 25,305.42	\$ 20,250.00	\$ 25,000.00	\$ 4,750.00	23%
Agricultural Appraisal Advisory Board	\$ 186.13	\$ 250.00	\$ 250.00	\$ -	0%
Maintenance-Software	\$ 86,839.55	\$ 79,715.00	\$ 93,939.00	\$ 14,224.00	18%
Maintenance-Building & Grounds	\$ 332.03	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Maintenance - Equipment	\$ 1,629.19	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Water	\$ 1,138.51	\$ 1,200.00	\$ 1,200.00	\$ -	0%
Telephone	\$ 7,633.67	\$ 7,400.00	\$ 7,400.00	\$ -	0%
Electricity	\$ 5,908.82	\$ 4,800.00	\$ 6,500.00	\$ 1,700.00	35%
Rental-Building	\$ 25,800.00	\$ 25,800.00	\$ 25,800.00	\$ -	0%
Rental-Other	\$ 6,809.01	\$ 6,700.00	\$ 6,700.00	\$ -	0%
Deed Service	\$ 5,287.00	\$ 3,972.00	\$ 5,000.00	\$ 1,028.00	26%
Bookkeeping	\$ 1,980.98	\$ 2,100.00	\$ 2,100.00	\$ -	0%
Other Services	\$ 4,425.04	\$ 3,500.00	\$ 4,400.00	\$ 900.00	26%
Arbitration	\$ 450.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
CoStar Commerical Data			\$ -	\$ -	
CARASOFT Residential Sales			\$ -	\$ -	
TOTAL PURCHASED/CONTRACTED SERVICES-CONSOLIDATED	\$ 397,740.19	\$ 386,632.00	\$ 423,102.00	\$ 36,470.00	9.43%

2025 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
APRIL 23, 2024

PURCHASED/CONTRACTED SERVICES- APPRAISAL	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Audit Services	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ -	0%
Legal Services	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	0%
ARB Legal Services	\$ 550.00	\$ 750.00	\$ 750.00	\$ -	0%
Maintenance-Mapping	\$ 19,600.94	\$ 15,415.00	\$ 21,374.00	\$ 5,959.00	39%
Contracted Appraisals (MIUP)	\$ 142,600.00	\$ 145,000.00	\$ 150,489.00	\$ 5,489.00	4%
Contracted Appraisals (Ag)	\$ 7,020.00	\$ 7,580.00	\$ 10,000.00	\$ 2,420.00	32%
Contracted Appraisals (Commercial)	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ -	0%
Appraisal Review Board	\$ 25,305.42	\$ 20,250.00	\$ 25,000.00	\$ 4,750.00	23%
Agricultural Appraisal Advisory Board	\$ 186.13	\$ 250.00	\$ 250.00	\$ -	0%
Maintenance-Software	\$ 66,105.44	\$ 57,363.50	\$ 64,955.00	\$ 7,591.50	13%
Maintenance-Building & Grounds	\$ 166.03	\$ 620.00	\$ 620.00	\$ -	0%
Maintenance - Equipment	\$ 814.60	\$ 1,550.00	\$ 1,550.00	\$ -	0%
Water	\$ 569.28	\$ 744.00	\$ 744.00	\$ -	0%
Telephone	\$ 4,714.80	\$ 4,588.00	\$ 4,588.00	\$ -	0%
Electricity	\$ 2,954.38	\$ 2,976.00	\$ 3,500.00	\$ 524.00	18%
Rental-Building	\$ 12,900.00	\$ 12,900.00	\$ 12,900.00	\$ -	0%
Rental-Other	\$ 3,404.56	\$ 4,154.00	\$ 4,154.00	\$ -	0%
Deed Service	\$ 4,695.50	\$ 2,604.00	\$ 4,000.00	\$ 1,396.00	54%
Bookkeeping	\$ 990.49	\$ 1,302.00	\$ 1,100.00	\$ (202.00)	-16%
Other Services	\$ 2,212.55	\$ 2,170.00	\$ 2,200.00	\$ 30.00	1%
Arbitration	\$ 450.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
CoStar Commerical Data		\$ -		\$ -	
CARASOFT Residential Sales		\$ -	\$ -	\$ -	
TOTAL PURCHASED/CONTRACTED SERVICES-APPRAISAL	\$ 342,740.12	\$ 332,916.50	\$ 360,874.00	\$ 27,957.50	8%

PURCHASED/CONTRACTED SERVICES- COLLECTIONS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Audit Services	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ -	0%
Legal Services	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
Maintenance-Software	\$ 20,734.11	\$ 22,351.50	\$ 28,984.00	\$ 6,632.50	30%
Maintenance-Building & Grounds	\$ 166.00	\$ 380.00	\$ 380.00	\$ -	0%
Maintenance - Equipment	\$ 814.59	\$ 950.00	\$ 950.00	\$ -	0%
Water	\$ 569.23	\$ 456.00	\$ 456.00	\$ -	0%
Telephone	\$ 2,918.87	\$ 2,812.00	\$ 2,812.00	\$ -	0%
Electricity	\$ 2,954.38	\$ 1,824.00	\$ 3,000.00	\$ 1,176.00	64%
Rental-Building	\$ 12,900.00	\$ 12,900.00	\$ 12,900.00	\$ -	0%
Rental-Other	\$ 3,404.45	\$ 2,546.00	\$ 2,546.00	\$ -	0%
Deed Service	\$ 591.50	\$ 1,368.00	\$ 1,000.00	\$ (368.00)	-27%
Bookkeeping	\$ 990.49	\$ 798.00	\$ 1,000.00	\$ 202.00	25%
Other Services	\$ 2,212.49	\$ 1,330.00	\$ 2,200.00	\$ 870.00	65%
TOTAL PURCHASED/CONTRACTED SERVICES-COLLECTIONS	\$ 53,756.11	\$ 53,715.50	\$ 62,228.00	\$ 8,512.50	16%

SUPPLIES & MATERIALS - CONSOLIDATED	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Janitorial Supplies	\$ 17.67	\$ 700.00	\$ 500.00	\$ (200.00)	-29%
Appraisal Manuals	\$ 2,585.15	\$ 3,400.00	\$ 3,000.00	\$ (400.00)	-12%
Publications	\$ 75.00	\$ 398.50	\$ 398.50	\$ -	0%
Office Supplies	\$ 1,644.26	\$ 4,920.00	\$ 3,500.00	\$ (1,420.00)	-29%
Postage/Forms & Printing	\$ 57,878.05	\$ 59,700.00	\$ 61,000.00	\$ 1,300.00	2%
Copier & Computer Supplies	\$ 9,370.59	\$ 6,000.00	\$ 9,500.00	\$ 3,500.00	58%
Appraisal Supplies	\$ 406.75	\$ 400.00	\$ 400.00	\$ -	0%
Mapping Supplies	\$ 499.94	\$ 850.00	\$ 700.00	\$ (150.00)	-18%
Other Supplies	\$ 1,275.87	\$ 1,200.00	\$ 1,200.00	\$ -	0%
TOTAL SUPPLIES & MATERIALS	\$ 73,753.28	\$ 77,568.50	\$ 80,198.50	\$ 2,630.00	3%

2025 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
APRIL 23, 2024

SUPPLIES & MATERIALS-APPRAISAL	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Janitorial Supplies	\$ 17.64	\$ 350.00	\$ 250.00	\$ (100.00)	-29%
Appraisal Manuals	\$ 2,585.15	\$ 3,400.00	\$ 3,000.00	\$ (400.00)	-12%
Publications	\$ 37.50	\$ 230.00	\$ 230.00	\$ -	0%
Office Supplies	\$ 686.43	\$ 2,460.00	\$ 2,000.00	\$ (460.00)	-19%
Postage/Forms & Printing	\$ 28,939.09	\$ 29,850.00	\$ 30,500.00	\$ 650.00	2%
Copier & Computer Supplies	\$ 4,597.42	\$ 3,720.00	\$ 4,750.00	\$ 1,030.00	28%
Appraisal Supplies	\$ 406.75	\$ 400.00	\$ 400.00	\$ -	0%
Mapping Supplies	\$ 499.94	\$ 850.00	\$ 700.00	\$ (150.00)	-18%
Other Supplies	\$ 576.49	\$ 600.00	\$ 600.00	\$ -	0%
TOTAL SUPPLIES & MATERIALS	\$ 38,346.41	\$ 41,860.00	\$ 42,430.00	\$ 570.00	1%

SUPPLIES & MATERIALS - COLLECTIONS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Janitorial Supplies	\$ 17.64	\$ 350.00	\$ 250.00	\$ (100.00)	-29%
Publications	\$ 37.50	\$ 168.50	\$ 168.50	\$ -	0%
Office Supplies	\$ 957.83	\$ 2,460.00	\$ 1,500.00	\$ (960.00)	-39%
Postage/Forms & Printing	\$ 28,939.96	\$ 29,850.00	\$ 30,500.00	\$ 650.00	2%
Copier & Computer Supplies	\$ 4,773.17	\$ 2,280.00	\$ 4,750.00	\$ 2,470.00	108%
Other Supplies	\$ 699.38	\$ 600.00	\$ 600.00	\$ -	0%
TOTAL SUPPLIES & MATERIALS - COLLECTIONS	\$ 35,425.48	\$ 35,708.50	\$ 37,768.50	\$ 2,060.00	6%

OTHER OPERATING EXPENSES - CONSOLIDATED	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Mileage-Out of District	\$ 1,580.46	\$ 1,100.00	\$ 2,000.00	\$ 900.00	82%
Education(Subsistence,Certification Registration,Dues & Fees)	\$ 19,679.70	\$ 17,300.00	\$ 19,000.00	\$ 1,700.00	10%
Insurance-Private Autos	\$ 108.56	\$ 70.00	\$ 110.00	\$ 40.00	57%
Insurance-Officials' Liability	\$ 2,845.98	\$ 2,500.00	\$ 2,800.00	\$ 300.00	12%
Insurance-Property/Liability	\$ 3,599.75	\$ 3,250.00	\$ 3,600.00	\$ 350.00	11%
Insurance-Bonds/Employees	\$ 1,771.00	\$ 2,330.00	\$ 2,330.00	\$ -	0%
Mandated Legal Notices	\$ 3,056.50	\$ 3,770.00	\$ 3,770.00	\$ -	0%
Directors Expense	\$ 1,245.97	\$ 1,300.00	\$ 1,300.00	\$ -	0%
Bank Fees	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
Miscellaneous	\$ 255.08	\$ 475.00	\$ 475.00	\$ -	0%
TOTAL	\$ 34,143.00	\$ 32,595.00	\$ 35,885.00	\$ 3,290.00	10%

OTHER OPERATING EXPENSES - APPRAISAL	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Mileage-Out of District	\$ 116.16	\$ 500.00	\$ 500.00	\$ -	0%
Education(Subsistence,Certification Registration,Dues & Fees)	\$ 10,759.95	\$ 11,500.00	\$ 12,000.00	\$ 500.00	4%
Insurance-Private Autos	\$ 69.79	\$ 45.00	\$ 70.00	\$ 25.00	56%
Insurance-Officials' Liability	\$ 2,371.84	\$ 2,100.00	\$ 2,400.00	\$ 300.00	14%
Insurance-Property/Liability	\$ 1,799.87	\$ 1,625.00	\$ 1,800.00	\$ 175.00	11%
Insurance-Bonds/Employees	\$ 217.00	\$ 630.00	\$ 630.00	\$ -	0%
Legal Notices	\$ 1,528.25	\$ 1,900.00	\$ 1,900.00	\$ -	0%
Directors Expense	\$ 623.02	\$ 700.00	\$ 700.00	\$ -	0%
Bank Fees	\$ -	\$ 250.00	\$ 250.00	\$ -	0%
Miscellaneous	\$ 127.54	\$ 225.00	\$ 225.00	\$ -	0%
TOTAL	\$ 17,613.42	\$ 19,475.00	\$ 20,475.00	\$ 1,000.00	5%

OTHER OPERATING EXPENSES - COLLECTIONS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Mileage-Out of District	\$ 1,464.30	\$ 600.00	\$ 1,500.00	\$ 900.00	150%
Education(Subsistence,Certification Registration,Dues & Fees)	\$ 8,919.75	\$ 5,800.00	\$ 7,000.00	\$ 1,200.00	21%
Insurance-Private Autos	\$ 38.77	\$ 25.00	\$ 40.00	\$ 15.00	60%
Insurance-Officials' Liability	\$ 474.14	\$ 400.00	\$ 400.00	\$ -	0%
Insurance-Property/Liability	\$ 1,799.88	\$ 1,625.00	\$ 1,800.00	\$ 175.00	11%
Insurance-Bonds/Employees	\$ 1,554.00	\$ 1,700.00	\$ 1,700.00	\$ -	0%
Legal Notices	\$ 1,528.25	\$ 1,870.00	\$ 1,870.00	\$ -	0%
Directors Expense	\$ 622.95	\$ 600.00	\$ 600.00	\$ -	0%
Bank Fees	\$ -	\$ 250.00	\$ 250.00	\$ -	0%
Miscellaneous	\$ 127.54	\$ 250.00	\$ 250.00	\$ -	0%
TOTAL	\$ 16,529.58	\$ 13,120.00	\$ 15,410.00	\$ 2,290.00	17%

CAPITAL OUTLAY-CONSOLIDATED	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Furniture, Equipment , Other	\$ 4,793.85	\$ 8,500.00	\$ 7,250.00	\$ (1,250.00)	-15%
TOTAL	\$ 4,793.85	\$ 8,500.00	\$ 7,250.00	\$ (1,250.00)	-15%

CAPITAL OUTLAY-APPRAISAL	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Furniture, Equipment , Other	\$ 4,214.91	\$ 5,250.00	\$ 5,000.00	\$ (250.00)	-5%
TOTAL	\$ 4,214.91	\$ 5,250.00	\$ 5,000.00	\$ (250.00)	-5%

CAPITAL OUTLAY-COLLECTIONS	2023 ACTUAL	2024 APPROVED	2025 PROPOSED	\$CHANGE	%CHANGE
Furniture, Equipment , Other	\$ 578.94	\$ 3,250.00	\$ 2,250.00	\$ (1,000.00)	-31%
TOTAL	\$ 578.94	\$ 3,250.00	\$ 2,250.00	\$ (1,000.00)	-31%

2025 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
APRIL 23, 2024

2025 PROPOSED CONSOLIDATED BUDGET COST ALLOCATION					
TAXING UNIT	2023 TAX LEVY	Percentage of Total Levy	2024 ALLOCATED COST FOR CONSOLIDATED BUDGET	2025 PROPOSED ALLOCATED COST FOR CONSOLIDATED BUDGET	2025 PROPOSED CONSOLIDATED REVENUE FROM ALL TAXING UNITS
CALHOUN COUNTY	26,349,579	35.050%	\$ 491,949.58	\$558,999.11	\$1,594,848.24
CALHOUN ISD	37,092,677	49.341%	\$ 824,014.16	\$786,911.01	\$1,594,848.24
CITY OF SEADRIFT	675,749	0.899%	\$ 10,821.06	\$14,335.83	\$1,594,848.24
CITY OF POINT COMFORT	824,121	1.096%	\$ 16,017.56	\$17,483.49	\$1,594,848.24
CITY OF PORT LAVACA	5,714,013	7.601%	\$ 99,416.09	\$121,221.22	\$1,594,848.24
CALHOUN CO PORT AUTHORITY	18,638	0.025%	\$ 374.63	\$395.40	\$1,594,848.24
WATER CONTROL & IMP DIST #1	302,555	0.402%	\$ 5,825.98	\$6,418.61	\$1,594,848.24
DRAINAGE DIST #6	5,898	0.008%	\$ 105.77	\$125.13	\$1,594,848.24
DRAINAGE DIST #8	23,279	0.031%	\$ 447.41	\$493.86	\$1,594,848.24
DRAINAGE DIST #10	29,857	0.040%	\$ 535.62	\$633.41	\$1,594,848.24
DRAINAGE DIST #11	268,882	0.358%	\$ 5,191.56	\$5,704.27	\$1,594,848.24
PORT O'CONNOR IMP DISTRICT	3,345,598	4.450%	\$ 54,899.53	\$70,975.94	\$1,594,848.24
POC-IMP DIST DEFINED AREA #1	94,249	0.125%	\$ 1,701.41	\$1,999.46	\$1,594,848.24
CC GROUNDWATER CONSV. DIST	431,374	0.574%	\$ 8,313.99	\$9,151.49	\$1,594,848.24
TOTAL COUNTYWIDE LEVY	75,176,469	100.000%	\$ 1,519,614.35	\$1,594,848.23	\$1,594,848.24

2025 PROPOSED APPRAISAL BUDGET COST ALLOCATION					
TAXING UNIT	2023 TAX LEVY	Percentage of Total Levy	2024 ALLOCATED COST FOR APPRAISAL BUDGET	2025 PROPOSED ALLOCATED COST FOR APPRAISAL BUDGET	2025 PROPOSED APPRAISAL REVENUE FROM ALL TAXING UNITS
Calhoun County	26,349,579	35.050%	\$ 354,150.69	\$ 402,964.39	\$ 1,149,674.56
Calhoun County ISD	37,092,677	49.341%	\$ 593,201.41	\$ 567,258.72	\$ 1,149,674.56
City of Seadrift	675,749	0.899%	\$ 7,790.00	\$ 10,334.24	\$ 1,149,674.56
City of Point Comfort	824,121	1.096%	\$ 11,530.92	\$ 12,603.29	\$ 1,149,674.56
City of Port Lavaca	5,714,013	7.601%	\$ 71,568.87	\$ 87,384.46	\$ 1,149,674.56
Calhoun Port Authority	18,638	0.025%	\$ 269.70	\$ 285.03	\$ 1,149,674.56
Water Control & Improvement District #1	302,555	0.402%	\$ 4,194.08	\$ 4,626.97	\$ 1,149,674.56
Drainage District #6	5,898	0.008%	\$ 76.14	\$ 90.21	\$ 1,149,674.56
Drainage District #8	23,279	0.031%	\$ 322.08	\$ 356.01	\$ 1,149,674.56
Drainage District #10	29,857	0.040%	\$ 385.59	\$ 456.61	\$ 1,149,674.56
Drainage District #11	268,882	0.358%	\$ 3,737.37	\$ 4,112.02	\$ 1,149,674.56
Port OConnor Imp. District	3,345,598	4.450%	\$ 39,521.75	\$ 51,164.26	\$ 1,149,674.56
Port OConnor Imp. Dist. Defined Area #1	94,249	0.125%	\$ 1,224.83	\$ 1,441.35	\$ 1,149,674.56
Calhoun County Groundwater Cons. Dist.	431,374	0.574%	\$ 5,985.17	\$ 6,597.01	\$ 1,149,674.56
TOTAL COUNTYWIDE LEVY	75,176,469	100.000%	\$ 1,093,958.60	\$ 1,149,674.56	\$ 1,149,674.56

2025 PROPOSED
CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
APRIL 23, 2024

2025 PROPOSED COLLECTIONS BUDGET COST ALLOCATION					
TAXING UNIT	2023 TAX LEVY	Percentage of Total Levy	2024 ALLOCATED COST FOR COLLECTION BUDGET	2025 PROPOSED ALLOCATED COST FOR COLLECTION BUDGET	2025 PROPOSED COLLECTION REVENUE FROM ALL TAXING UNITS
Calhoun County	26,349,579	35.050%	\$ 137,798.88	\$ 156,034.71	\$ 445,173.68
Calhoun County ISD	37,092,677	49.341%	\$ 230,812.75	\$ 219,652.29	\$ 445,173.68
City of Seadrift	675,749	0.899%	\$ 3,031.06	\$ 4,001.59	\$ 445,173.68
City of Point Comfort	824,121	1.096%	\$ 4,486.64	\$ 4,880.21	\$ 445,173.68
City of Port Lavaca	5,714,013	7.601%	\$ 27,847.22	\$ 33,836.76	\$ 445,173.68
Calhoun Port Authority	18,638	0.025%	\$ 104.94	\$ 110.37	\$ 445,173.68
Water Control & Improvement District #1	302,555	0.402%	\$ 1,631.90	\$ 1,791.64	\$ 445,173.68
Drainage District #6	5,898	0.008%	\$ 29.63	\$ 34.93	\$ 445,173.68
Drainage District #8	23,279	0.031%	\$ 125.32	\$ 137.85	\$ 445,173.68
Drainage District #10	29,857	0.040%	\$ 150.03	\$ 176.81	\$ 445,173.68
Drainage District #11	268,882	0.358%	\$ 1,454.20	\$ 1,592.25	\$ 445,173.68
Port OConnor Imp. District	3,345,598	4.450%	\$ 15,377.78	\$ 19,811.68	\$ 445,173.68
Port OConnor Imp. Dist. Defined Area #1	94,249	0.125%	\$ 476.58	\$ 558.11	\$ 445,173.68
Calhoun County Groundwater Cons. Dist.	431,374	0.574%	\$ 2,328.81	\$ 2,554.48	\$ 445,173.68
TOTAL COUNTYWIDE LEVY	75,176,469	100.000%	\$ 425,655.74	\$ 445,173.69	\$ 445,173.68

2025 PROPOSED QUARTERLY CONSOLIDATED COST ALLOCATION					
TAXING UNIT	2025 PROPOSED TOTAL CONSOLIDATED ALLOCATION AMOUNT	2025 PROPOSED 1ST QUARTER ALLOCATION AMOUNT	2025 PROPOSED 2ND QUARTER ALLOCATION AMOUNT	2025 PROPOSED 3RD QUARTER ALLOCATION AMOUNT	2025 PROPOSED 4TH QUARTER ALLOCATION AMOUNT
CALHOUN COUNTY	\$558,999.11	\$ 139,749.78	\$ 139,749.78	\$ 139,749.78	\$ 139,749.78
CALHOUN ISD	\$786,911.01	\$ 196,727.75	\$ 196,727.75	\$ 196,727.75	\$ 196,727.75
CITY OF SEADRIFT	\$14,335.83	\$ 3,583.96	\$ 3,583.96	\$ 3,583.96	\$ 3,583.96
CITY OF POINT COMFORT	\$17,483.49	\$ 4,370.87	\$ 4,370.87	\$ 4,370.87	\$ 4,370.87
CITY OF PORT LAVACA	\$121,221.22	\$ 30,305.31	\$ 30,305.31	\$ 30,305.31	\$ 30,305.31
CALHOUN CO PORT AUTHORITY	\$395.40	\$ 98.85	\$ 98.85	\$ 98.85	\$ 98.85
WATER CONTROL & IMP DIST #1	\$6,418.61	\$ 1,604.65	\$ 1,604.65	\$ 1,604.65	\$ 1,604.65
DRAINAGE DIST #6	\$125.13	\$ 31.28	\$ 31.28	\$ 31.28	\$ 31.28
DRAINAGE DIST #8	\$493.86	\$ 123.47	\$ 123.47	\$ 123.47	\$ 123.47
DRAINAGE DIST #10	\$633.41	\$ 158.35	\$ 158.35	\$ 158.35	\$ 158.35
DRAINAGE DIST #11	\$5,704.27	\$ 1,426.07	\$ 1,426.07	\$ 1,426.07	\$ 1,426.07
PORT O'CONNOR IMP DIST	\$70,975.94	\$ 17,743.99	\$ 17,743.99	\$ 17,743.99	\$ 17,743.99
POC-PID DEFINED AREA #1	\$1,999.46	\$ 499.87	\$ 499.87	\$ 499.87	\$ 499.87
CALHOUN CO GROUNDWATER CONSERVATION DIST	\$9,151.49	\$ 2,287.87	\$ 2,287.87	\$ 2,287.87	\$ 2,287.87
TOTAL CONSOLIDATED ALLOCATION AMT	\$1,594,848.23	\$ 398,712.06	\$ 398,712.06	\$ 398,712.06	\$ 398,712.06

2025 PROPOSED
 CALHOUN COUNTY APPRAISAL DISTRICT BUDGET DETAIL
 APRIL 23, 2024

2025 PROPOSED QUARTERLY APPRAISAL COST ALLOCATION					
TAXING UNIT	2025 PROPOSED TOTAL APPRAISAL ALLOCATION AMOUNT	2025 PROPOSED 1ST QUARTER ALLOCATION AMOUNT	2025 PROPOSED 2ND QUARTER ALLOCATION AMOUNT	2025 PROPOSED 3RD QUARTER ALLOCATION AMOUNT	2025 PROPOSED 4TH QUARTER ALLOCATION AMOUNT
CALHOUN COUNTY	\$ 402,964.39	\$ 100,741.10	\$ 100,741.10	\$ 100,741.10	\$ 100,741.10
CALHOUN ISD	\$ 567,258.72	\$ 141,814.68	\$ 141,814.68	\$ 141,814.68	\$ 141,814.68
CITY OF SEADRIFT	\$ 10,334.24	\$ 2,583.56	\$ 2,583.56	\$ 2,583.56	\$ 2,583.56
CITY OF POINT COMFORT	\$ 12,603.29	\$ 3,150.82	\$ 3,150.82	\$ 3,150.82	\$ 3,150.82
CITY OF PORT LAVACA	\$ 87,384.46	\$ 21,846.12	\$ 21,846.12	\$ 21,846.12	\$ 21,846.12
CALHOUN CO PORT AUTHORITY	\$ 285.03	\$ 71.26	\$ 71.26	\$ 71.26	\$ 71.26
WATER CONTROL & IMP DIST #1	\$ 4,626.97	\$ 1,156.74	\$ 1,156.74	\$ 1,156.74	\$ 1,156.74
DRAINAGE DIST #6	\$ 90.21	\$ 22.55	\$ 22.55	\$ 22.55	\$ 22.55
DRAINAGE DIST #8	\$ 356.01	\$ 89.00	\$ 89.00	\$ 89.00	\$ 89.00
DRAINAGE DIST #10	\$ 456.61	\$ 114.15	\$ 114.15	\$ 114.15	\$ 114.15
DRAINAGE DIST #11	\$ 4,112.02	\$ 1,028.01	\$ 1,028.01	\$ 1,028.01	\$ 1,028.01
PORT O'CONNOR PID	\$ 51,164.26	\$ 12,791.07	\$ 12,791.07	\$ 12,791.07	\$ 12,791.07
POC-PID DEFINED AREA #1	\$ 1,441.35	\$ 360.34	\$ 360.34	\$ 360.34	\$ 360.34
CALHOUN CO GROUNDWATER CONSERVATION DIST	\$ 6,597.01	\$ 1,649.25	\$ 1,649.25	\$ 1,649.25	\$ 1,649.25
TOTAL CONSOLIDATED ALLOCATION AMT	\$ 1,149,674.56	\$ 287,418.64	\$ 287,418.64	\$ 287,418.64	\$ 287,418.64

2025 PROPOSED QUARTERLY COLLECTION COST ALLOCATION					
TAXING UNIT	2025 PROPOSED TOTAL COLLECTION ALLOCATION AMOUNT	2025 PROPOSED 1ST QUARTER ALLOCATION AMOUNT	2025 PROPOSED 2ND QUARTER ALLOCATION AMOUNT	2025 PROPOSED 3RD QUARTER ALLOCATION AMOUNT	2025 PROPOSED 4TH QUARTER ALLOCATION AMOUNT
CALHOUN COUNTY	\$ 156,034.71	\$ 39,008.68	\$ 39,008.68	\$ 39,008.68	\$ 39,008.68
CALHOUN ISD	\$ 219,652.29	\$ 54,913.07	\$ 54,913.07	\$ 54,913.07	\$ 54,913.07
CITY OF SEADRIFT	\$ 4,001.59	\$ 1,000.40	\$ 1,000.40	\$ 1,000.40	\$ 1,000.40
CITY OF POINT COMFORT	\$ 4,880.21	\$ 1,220.05	\$ 1,220.05	\$ 1,220.05	\$ 1,220.05
CITY OF PORT LAVACA	\$ 33,836.76	\$ 8,459.19	\$ 8,459.19	\$ 8,459.19	\$ 8,459.19
CALHOUN CO PORT AUTHORITY	\$ 110.37	\$ 27.59	\$ 27.59	\$ 27.59	\$ 27.59
WATER CONTROL & IMP DIST #1	\$ 1,791.64	\$ 447.91	\$ 447.91	\$ 447.91	\$ 447.91
DRAINAGE DIST #6	\$ 34.93	\$ 8.73	\$ 8.73	\$ 8.73	\$ 8.73
DRAINAGE DIST #8	\$ 137.85	\$ 34.46	\$ 34.46	\$ 34.46	\$ 34.46
DRAINAGE DIST #10	\$ 176.81	\$ 44.20	\$ 44.20	\$ 44.20	\$ 44.20
DRAINAGE DIST #11	\$ 1,592.25	\$ 398.06	\$ 398.06	\$ 398.06	\$ 398.06
PORT O'CONNOR PID	\$ 19,811.68	\$ 4,952.92	\$ 4,952.92	\$ 4,952.92	\$ 4,952.92
POC-PID DEFINED AREA #1	\$ 558.11	\$ 139.53	\$ 139.53	\$ 139.53	\$ 139.53
CALHOUN CO GROUNDWATER CONSERVATION DIST	\$ 2,554.48	\$ 638.62	\$ 638.62	\$ 638.62	\$ 638.62
TOTAL CONSOLIDATED ALLOCATION AMT	\$ 445,173.69	\$ 111,293.42	\$ 111,293.42	\$ 111,293.42	\$ 111,293.42

2025 CCAD PROPOSED BUDGET SUMMARY

APRIL 23, 2024

BUDGET CATEGORIES	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
PAYROLL EXPENSES - Salaries & Benefits										
SALARIES										
Administrative	\$ 101,000.00	\$ 103,000.00	\$ 103,000.00	\$ -	\$ 112,000.00	\$ 112,000.00	\$ -	\$ 112,000.00	\$ 9,000.00	8.74%
Clerical	\$ 356,310.00	\$ 371,675.00	\$ 144,685.00	\$ 226,990.00	\$ 391,350.00	\$ 151,900.00	\$ 239,450.00	\$ 391,350.00	\$ 19,675.00	5.29%
Appraisal	\$ 185,650.81	\$ 204,420.00	\$ 204,420.00	\$ -	\$ 217,700.00	\$ 217,700.00	\$ -	\$ 217,700.00	\$ 13,280.00	6.50%
TOTAL SALARIES	\$ 642,960.81	\$ 679,095.00	\$ 441,560.00	\$ 226,990.00	\$ 721,050.00	\$ 481,600.00	\$ 239,450.00	\$ 721,050.00	\$ 41,955.00	6.18%
BENEFITS										
Social Security/Medicare	\$ 9,636.19	\$ 10,403.69	\$ 6,972.70	\$ 3,430.99	\$ 11,012.05	\$ 7,390.66	\$ 3,621.39	\$ 11,012.05	\$ 608.36	5.85%
Health Insurance(employee health, dental,ad&d,ltd)	\$ 172,886.39	\$ 208,169.88	\$ 137,236.00	\$ 70,933.88	\$ 198,832.32	\$ 132,554.88	\$ 66,277.44	\$ 198,832.32	\$ (9,337.56)	-4.49%
Worker's Compensation	\$ 3,049.87	\$ 3,783.00	\$ 2,328.00	\$ 1,455.00	\$ 3,783.00	\$ 2,328.00	\$ 1,455.00	\$ 3,783.00	\$ -	0.00%
Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	\$ 97,244.48	\$ 104,467.27	\$ 70,015.40	\$ 34,451.87	\$ 111,335.37	\$ 74,722.02	\$ 36,613.35	\$ 111,335.37	\$ 6,868.10	6.57%
Auto Allowance	\$ 35,700.00	\$ 38,400.00	\$ 36,000.00	\$ 2,400.00	\$ 38,400.00	\$ 36,000.00	\$ 2,400.00	\$ -	\$ -	0.00%
TOTAL EMPLOYEE BENEFITS	\$ 318,516.93	\$ 365,223.84	\$ 231,884.71	\$ 112,573.06	\$ 363,362.74	\$ 252,995.56	\$ 110,367.18	\$ 363,362.74	\$ (1,861.10)	-0.51%
TOTAL PAYROLL COSTS - Salaries & Benefits	\$ 961,477.74	\$ 1,044,318.84	\$ 673,444.71	\$ 339,563.06	\$ 1,084,412.74	\$ 734,595.56	\$ 349,817.18	\$ 1,084,412.74	\$ 40,093.90	3.84%
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	\$ -	\$ 1,700.00	\$ 1,200.00	\$ 500.00	\$ 1,700.00	\$ 1,200.00	\$ 500.00	\$ 1,700.00	\$ -	0.00%
Appraisal Review Board Legal Services	\$ 550.00	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ -	0.00%
Maintenance-Mapping	\$ 20,844.84	\$ 15,415.00	\$ 15,415.00	\$ -	\$ 21,374.00	\$ 21,374.00	\$ -	\$ 21,374.00	\$ 5,959.00	38.66%
Contracted Appraisals-(MIUP)	\$ 142,600.00	\$ 145,000.00	\$ 145,000.00	\$ -	\$ 150,489.00	\$ 150,489.00	\$ -	\$ 150,489.00	\$ 5,489.00	3.79%
Contracted Appraisals-(AG)	\$ 7,020.00	\$ 7,580.00	\$ 7,580.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 2,420.00	31.93%
Contracted Appraisals (Commercial)	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ -	\$ 42,000.00	\$ 42,000.00	\$ -	\$ 42,000.00	\$ -	0.00%
Appraisal Review Board	\$ 25,305.42	\$ 20,250.00	\$ 20,250.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 4,750.00	23.46%
Agricultural Appraisal Advisory Board	\$ 186.13	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ -	0.00%
Maintenance-Software(Appraisal,Collection/TNT)	\$ 86,839.55	\$ 79,715.00	\$ 57,363.50	\$ 22,351.50	\$ 93,939.00	\$ 64,955.00	\$ 28,984.00	\$ 93,939.00	\$ 14,224.00	17.84%
Maintenance-Building & Grounds	\$ 332.03	\$ 1,000.00	\$ 620.00	\$ 380.00	\$ 1,000.00	\$ 620.00	\$ 380.00	\$ 1,000.00	\$ -	0.00%
Maintenance-Equipment	\$ 1,629.19	\$ 2,500.00	\$ 1,550.00	\$ 950.00	\$ 2,500.00	\$ 1,550.00	\$ 950.00	\$ 2,500.00	\$ -	0.00%
Water	\$ 1,138.51	\$ 1,200.00	\$ 744.00	\$ 456.00	\$ 1,200.00	\$ 744.00	\$ 456.00	\$ 1,200.00	\$ -	0.00%

2025 CCAD PROPOSED BUDGET SUMMARY

APRIL 23, 2024

BUDGET CATEGORIES	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
Telephone	\$ 7,633.67	\$ 7,400.00	\$ 4,588.00	\$ 2,812.00	\$ 7,400.00	\$ 4,588.00	\$ 2,812.00	\$ 7,400.00	\$ -	0.00%
Electricity	\$ 5,908.82	\$ 4,800.00	\$ 2,976.00	\$ 1,824.00	\$ 6,500.00	\$ 3,500.00	\$ 3,000.00	\$ 6,500.00	\$ 1,700.00	35.42%
Rental-Building	\$ 25,800.00	\$ 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	\$ 6,809.01	\$ 6,700.00	\$ 4,154.00	\$ 2,546.00	\$ 6,700.00	\$ 4,154.00	\$ 2,546.00	\$ 6,700.00	\$ -	0.00%
Deed Service	\$ 5,287.00	\$ 3,972.00	\$ 2,604.00	\$ 1,368.00	\$ 5,000.00	\$ 4,000.00	\$ 1,000.00	\$ 5,000.00	\$ 1,028.00	25.88%
Bookkeeping Service	\$ 1,980.98	\$ 2,100.00	\$ 1,302.00	\$ 798.00	\$ 2,100.00	\$ 1,100.00	\$ 1,000.00	\$ 2,100.00	\$ -	0.00%
Other Services	\$ 4,425.04	\$ 3,500.00	\$ 2,170.00	\$ 1,330.00	\$ 4,400.00	\$ 2,200.00	\$ 2,200.00	\$ 4,400.00	\$ 900.00	25.71%
Arbitration	\$ 450.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	0.00%
CoStar Commerical Data					\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	0.00%
CARASOFT Residential Sales					\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL PURCHASED/CONTRACTED SERVICES	\$ 397,740.19	\$ 386,632.00	\$ 332,916.50	\$ 53,715.50	\$ 423,102.00	\$ 360,874.00	\$ 62,228.00	\$ 423,102.00	\$ 36,470.00	9.43%
SUPPLIES & MATERIALS										
Janitorial Supplies	\$ 17.67	\$ 700.00	\$ 350.00	\$ 350.00	\$ 500.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ (200.00)	-28.57%
Appraisal Manuals/Subscriptions	\$ 2,585.15	\$ 3,400.00	\$ 3,400.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ (400.00)	-11.76%
Publications	\$ 75.00	\$ 398.50	\$ 230.00	\$ 168.50	\$ 398.50	\$ 230.00	\$ 168.50	\$ 398.50	\$ -	0.00%
Office Supplies	\$ 1,644.26	\$ 4,920.00	\$ 2,460.00	\$ 2,460.00	\$ 3,500.00	\$ 2,000.00	\$ 1,500.00	\$ 3,500.00	\$ (1,420.00)	-28.86%
Postage/Forms/Printing	\$ 57,878.05	\$ 59,700.00	\$ 29,850.00	\$ 29,850.00	\$ 61,000.00	\$ 30,500.00	\$ 30,500.00	\$ 61,000.00	\$ 1,300.00	2.18%
Copier & Computer Supplies	\$ 9,370.59	\$ 6,000.00	\$ 3,720.00	\$ 2,280.00	\$ 9,500.00	\$ 4,750.00	\$ 4,750.00	\$ 9,500.00	\$ 3,500.00	58.33%
Appraisal Supplies	\$ 406.75	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ -	0.00%
Mapping Supplies	\$ 499.94	\$ 850.00	\$ 850.00	\$ -	\$ 700.00	\$ 700.00	\$ -	\$ 700.00	\$ (150.00)	-17.65%
Other Supplies	\$ 1,275.87	\$ 1,200.00	\$ 600.00	\$ 600.00	\$ 1,200.00	\$ 600.00	\$ 600.00	\$ 1,200.00	\$ -	0.00%
Software Mapping		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL SUPPLIES & MATERIALS	\$ 73,753.28	\$ 77,568.50	\$ 41,860.00	\$ 35,708.50	\$ 80,198.50	\$ 42,430.00	\$ 37,768.50	\$ 80,198.50	\$ 2,630.00	3.39%
OTHER OPERATING EXPENSES										
Mileage - Out of District	\$ 1,580.46	\$ 1,100.00	\$ 500.00	\$ 600.00	\$ 2,000.00	\$ 500.00	\$ 1,500.00	\$ 2,000.00	\$ 900.00	81.82%
Education(Subsistence,School/State Registration/Dues & Fees)	\$ 19,679.70	\$ 17,300.00	\$ 11,500.00	\$ 5,800.00	\$ 19,000.00	\$ 12,000.00	\$ 7,000.00	\$ 19,000.00	\$ 1,700.00	9.83%
Insurance - Private Autos	\$ 108.56	\$ 70.00	\$ 45.00	\$ 25.00	\$ 110.00	\$ 70.00	\$ 40.00	\$ 110.00	\$ 40.00	57.14%
Insurance - Officials Liability	\$ 2,845.98	\$ 2,500.00	\$ 2,100.00	\$ 400.00	\$ 2,800.00	\$ 2,400.00	\$ 400.00	\$ 2,800.00	\$ 300.00	12.00%
Insurance - Property Liability	\$ 3,599.75	\$ 3,250.00	\$ 1,625.00	\$ 1,625.00	\$ 3,600.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 350.00	10.77%
Insurance - Bonds/Employees	\$ 1,771.00	\$ 2,330.00	\$ 630.00	\$ 1,700.00	\$ 2,330.00	\$ 630.00	\$ 1,700.00	\$ 2,330.00	\$ -	0.00%
Mandated Legal Notices	\$ 3,056.50	\$ 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	\$ 1,245.97	\$ 1,300.00	\$ 700.00	\$ 600.00	\$ 1,300.00	\$ 700.00	\$ 600.00	\$ 1,300.00	\$ -	0.00%

2025 CCAD PROPOSED BUDGET SUMMARY

APRIL 23, 2025

BUDGET CATEGORIES	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
Bank Fees	\$ -	\$ 500.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ -	0.00%
Miscellaneous	\$ 255.08	\$ 475.00	\$ 225.00	\$ 250.00	\$ 475.00	\$ 225.00	\$ 250.00	\$ 475.00	\$ -	0.00%
TOTAL OTHER OPERATING EXPENDITURES	\$ 34,143.00	\$ 32,595.00	\$ 19,475.00	\$ 13,120.00	\$ 35,885.00	\$ 20,475.00	\$ 15,410.00	\$ 35,885.00	\$ 3,290.00	10.09%
CAPITAL OUTLAY										
Furniture, Equipment, Other	\$ 4,793.85	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 7,250.00	\$ 5,000.00	\$ 2,250.00	\$ 7,250.00	\$ (1,250.00)	-14.71%
TOTAL CAPITAL OUTLAY	\$ 4,793.85	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 7,250.00	\$ 5,000.00	\$ 2,250.00	\$ 7,250.00	\$ (1,250.00)	-14.71%

BUDGET SUMMARY OF EXPENDITURES	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET			
Payroll Salaries & Benefits	\$ 961,477.74	\$ 1,044,318.84	\$ 673,444.71	\$ 339,563.06	\$ 1,084,412.74	\$ 734,595.56	\$ 349,817.18	\$ 1,084,412.74	\$ 40,093.90	3.84%
Purchased & Contracted Services	\$ 397,740.19	\$ 386,632.00	\$ 332,916.50	\$ 53,715.50	\$ 423,102.00	\$ 360,874.00	\$ 62,228.00	\$ 423,102.00	\$ 36,470.00	9.43%
Supplies & Materials	\$ 73,753.28	\$ 77,568.50	\$ 41,860.00	\$ 35,708.50	\$ 80,198.50	\$ 42,430.00	\$ 37,768.50	\$ 80,198.50	\$ 2,630.00	3.39%
Other Operating Expenses	\$ 34,143.00	\$ 32,595.00	\$ 19,475.00	\$ 13,120.00	\$ 35,885.00	\$ 20,475.00	\$ 15,410.00	\$ 35,885.00	\$ 3,290.00	10.09%
Capital Outlay	\$ 4,793.85	\$ 8,500.00	\$ 5,250.00	\$ 3,250.00	\$ 7,250.00	\$ 5,000.00	\$ 2,250.00	\$ 7,250.00	\$ (1,250.00)	-14.71%
TOTAL EXPENDITURES(w/o Fund Reserve Exp)	\$ 1,471,908.06	\$ 1,549,614.34	\$ 1,072,946.21	\$ 445,357.06	\$ 1,630,848.24	\$ 1,163,374.56	\$ 467,473.68	\$ 1,630,848.24	\$ 81,233.90	5.24%

BUDGET SUMMARY OF REVENUES	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET			
REVENUE FROM OPERATIONS:										
Interest Income	\$ 23,667.50	\$ 12,900.00	\$ 4,400.00	\$ 8,500.00	\$ 20,500.00	\$ 9,500.00	\$ 11,000.00	\$ 20,500.00	\$ 7,600.00	58.91%
Miscellaneous Revenue	\$ 1,587.00	\$ 2,200.00	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 2,200.00	\$ -	\$ 2,200.00	\$ -	0.00%
Business Personal Property	\$ 2,164.66	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ (1,600.00)	-44.44%
Tax Certificates	\$ 6,746.52	\$ 11,300.00	\$ -	\$ 11,300.00	\$ 11,300.00	\$ -	\$ 11,300.00	\$ 11,300.00	\$ -	0.00%
TOTAL REVENUE FROM OPERATIONS	\$ 34,165.68	\$ 30,000.00	\$ 10,200.00	\$ 19,800.00	\$ 36,000.00	\$ 13,700.00	\$ 22,300.00	\$ 36,000.00	\$ 6,000.00	20.00%

2025 CCAD PROPOSED BUDGET SUMMARY

APRIL 23, 2024

BUDGET CATEGORIES	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
NET BUDGET(FUNDING AMOUNT FROM TAXING UNITS)	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
Actual Funding from Taxing Units	\$ 1,486,504.52	\$ 1,519,614.34	\$ 1,062,746.21	\$ 425,557.06	\$ 1,594,848.24	\$ 1,149,674.56	\$ 445,173.68	\$ 1,594,848.24	\$ 75,233.90	4.95%
Revenues from CCAD Operations (Earned interest, BPP,Tax certificates Misc Etc)	\$ 34,165.68	\$ 30,000.00	\$ 10,200.00	\$ 19,800.00	\$ 36,000.00	\$ 13,700.00	\$ 22,300.00	\$ 36,000.00	\$ 6,000.00	20.00%
Total Revenues	\$ 1,520,670.20	\$ 1,549,614.34	\$ 1,072,946.21	\$ 445,357.06	\$ 1,630,848.24	\$ 1,163,374.56	\$ 467,473.68	\$ 1,630,848.24	\$ 81,233.90	5.24%
Total Expenditures(Inc.Fund Reserve Exp)	\$ 1,524,089.57	\$ 1,655,332.85	\$ 1,158,464.72	\$ 445,357.06	\$ 1,658,848.24	\$ 1,191,374.56	\$ 467,473.68	\$ 1,658,848.24	\$ 3,515.39	0.21%
Net Revenues Over/(Under)Expenditures Funded by Reserve Balance	\$ (3,419.37)									
FUND RESERVE (Per Financial Audit)	\$ 417,369.00									
TOTAL COMMITTED RESERVES									\$ -	

ASSIGNED RESERVE UTILIZATION(Board Authorized expenditures from fund reserve)	2023 Consolidated Budget Actual Funds Expended	2024 APPROVED CONSOLIDATED BUDGET	2024 APPROVED APPRAISAL BUDGET	2024 APPROVED COLLECTION BUDGET	2025 PROPOSED CONSOLIDATED BUDGET	2025 PROPOSED APPRAISAL BUDGET	2025 PROPOSED COLLECTION BUDGET	Check	Change\$	Change%
Pictometry/ChangeFinder(2022-2024)	\$ 38,226.67	\$ 38,226.67	\$ 38,226.67		\$ -	\$ -	\$ -	\$ -	\$ (38,226.67)	
Server Upgrade	\$ -	\$ 28,400.00	\$ 14,200.00	\$ 14,200.00	\$ -	\$ -	\$ -	\$ -	\$ (28,400.00)	
IT Services		\$ 12,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -			
ChangeFinder(new ChangeFinder for 2023 (Pictometry paid by E911))		\$ 11,000.00	\$ 11,000.00		\$ -	\$ -		\$ -	\$ (11,000.00)	
CoStar Commerical Data	\$ 8,954.84	\$ 11,091.84	\$ 11,091.84		\$ 11,500.00	\$ 11,500.00		\$ 11,500.00	\$ 408.16	
CARASOFT Residential Sales	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ -	
TRUEROLL					\$ 11,500.00	\$ 11,500.00		\$ 11,500.00		
TOTAL BOARD APPROVED EXPENDITURES FROM FUND RESERVE	\$ 52,181.51	\$ 105,718.51	\$ 85,518.51	\$ 20,200.00	\$ 28,000.00	\$ 28,000.00	\$ -	\$ 28,000.00	\$ (77,718.51)	