

ANDREWS COUNTY APPRAISAL DISTRICT

2016-2017 Approved Budget

		Adopted Budget	APPROVED BUDGET	
		2015-2016	2016-2017	DIFFERENCE
6100 (799) PAYROLL COST				
#6119	Chief Appraiser	89,868	89,868	-
#6119	Appraiser IV	66,585	66,585	-
#6119	Appraiser II	37,042	37,042	-
#6129	Business Manager/Appraiser	61,532	45,000	(16,532)
#6129	Administrative Assistant/Clerk	32,952	32,952	-
#6129	Clerk	26,780	26,780	-
#6129	Clerk	-	-	-
#6125	Subst. Pt-Time, ARB Recorder	5,000	5,000	-
	TOTAL LABOR EXPENSE			
#6142	Group Health Insurance	65,885	72,485	6,600
#6141	Employee Benefits-Medicare	4,697	4,697	-
#6143	Workman's Compensation	1,500	1,900	400
#6146	TCDRS	41,200	41,200	-
	TOTAL 6100	\$433,041	\$423,509	-\$9,532
6200 (799) BUILDING EXPENSE				
		2015-2016	2016-2017	DIFFERENCE
*6273	Janitorial	2,949	2,949	-
*6274	Utilities		-	-
*6275	Property Insurance	655	655	-
*6295	Office Rent	17,479	17,479	-
	TOTAL 6200	\$ 21,083	\$ 21,083	-
PURCHASED AND CONTRACTED				
		2015-2016	2016-2017	DIFFERENCE
601	Audit	10,900	11,300	400
603	Legal Services	5,000	5,000	-
605	Notices, Publications	1,500	1,500	-
607	Valuation Consultants:	293,920	210,300	(83,620)
	<i>Capitol \$210,300</i>			-
	<i>Eagle -0-</i>			-
609	Deed Records	2,000	1,500	(500)
611	Internet Access	3,000	2,000	(1,000)
613	Computer Services:			
	True Automation Appraisal	26,605	28,605	2,000
	True Automation GIS	10,385	11,385	1,000
	True Auto. Online Appeals/Website	4,680	5,680	1,000
	BIS Offsite Backups/IT Support/Maint	8,000	10,000	2,000
615	Machine Repair & Maintenance	3,500	3,000	(500)
617	Telephone	3,000	2,000	(1,000)
	CATEGORY TOTAL	\$ 372,490	\$ 292,270	(80,220)

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SUPPLIES AND MATERIALS		2015-2016	2016-2017	DIFFERENCE	
619	Data Processing Supplies & Forms	12,000	10,000	(2,000)	
621	General Office Supplies	6,000	6,000	-	
623	Postage, Rental	9,000	14,000	5,000	
625	Maps & Surveys	1,500	500	(1,000)	
627	Books & Subscriptions	2,000	2,000	-	
	CATEGORY TOTAL	\$ 30,500	\$ 32,500	2,000	
OTHER OPERATING EXPENSES		2015-2016	2016-2017	DIFFERENCE	
629	In-District Travel Appraisers Auto	24,000	24,000	-	
631	Educational Expense	7,000	8,000	1,000	
633	Seminars, Workshops, Conf.	8,000	8,000	-	
635	Fees & Memberships	3,000	3,000	-	
637	Board of Review	3,750	3,750	-	
639	Board of Directors	2,000	1,000	(1,000)	
641	Insurance-Liab,Bldg Contents,Bond	2,000	2,000	-	
	CATEGORY TOTAL	\$49,750	\$49,750	-	
CAPITAL OUTLAY		2015-2016	2016-2017	DIFFERENCE	
645	Furniture	3,000	2,000	(1,000)	
647	Technology Equipment	3,000	3,000	-	
797	Depreciation Reserve Acct-Equip.	30,000	30,000	-	
	CATEGORY TOTAL	\$36,000	\$35,000	(1,000)	
		\$942,864	\$854,112	(88,752)	
	Total Expenditures	\$942,864	\$854,112	(88,752)	
	Less Other Revenue	-	-	-	
	Jurisdictions Share Budget	\$942,864	\$854,112	\$88,752	
	Percent Change in Budget			-9.41%	
	CAPITAL EXPENSE PROJECTION:			\$0	
Note: Any increase is due to cost increases anticipated for 2016-2017.					

ACAD 2016-2017 Approved Budget Allocation

METHOD USED TO CALCULATE PERCENTAGE

Adjusted Tax Year 2015-2016 Levy as of 02/03/2016 Supplement 42

	Levy	Percent/Total	14-15 YR %	Previous Year Levy
City of Andrews	\$ 1,358,635	1.947%	1.33%	(2014-2015 Levy: \$1,223,598)
Andrews County	\$ 25,720,706	36.856%	27.51%	(2014-2015 Levy: \$25,220,322)
Andrews County Hospital District	\$ 18,243,460	26.141%	22.23%	(2014-2015 Levy: \$20,382,518)
Andrews ISD*	\$ 24,465,073	35.056%	48.92%	(2014-2015 Levy: \$44,851,249)*
Total Tax Levy:	\$ 69,787,874	100.00%		

*AISD Levy Adjusted to funds retained by the district.

AISD did not increase the tax rate from the previous year and also had a significant reduction in taxable value due to the increase in the state mandated homestead exemption from 15,000 to 25,000. Levy loss from the previous year was \$20,386,176.

2016-2017 BUDGET ALLOCATION

	Percent/Total	2016-2017 Approved Budget	2015-2016 Budget	Difference
City of Andrews	1.947%	\$ 16,628	\$ 12,584	\$ 4,044
Andrews County	36.856%	\$ 314,788	\$ 259,380	\$ 55,408
Andrews County Hospital District	26.141%	\$ 223,276	\$ 209,625	\$ 13,651
Andrews ISD*	35.056%	\$ 299,420	\$ 461,275	\$ (161,855)
ACAD Total Budget		\$ 854,112	\$ 942,864	\$ (88,752)

\$ 299,420 \$ 461,275 \$ (161,855)

*Less Bldg. Expense to AISD..... \$ (21,083) \$ (21,083)

AISD Net..... \$ 278,337 \$ 440,192 \$ (161,855)

RECAPTURE DATA

	RECAPTURE	RETAINED	% RECAPTURE
AISD LEVY 2011-2012	61,553,608	26,096,865	42.40%
AISD LEVY 2012-2013	66,746,331	28,700,922	43.00%
AISD LEVY 2013-2014	66,989,374	29,711,337	44.35%
AISD LEVY 2014-2015	80,163,878	35,312,629	44.05%
AISD LEVY 2015-2016	54,176,410	29,711,337	54.84%

Payroll for 2016-2017				
	SALARY	AUTO	TOTAL	
Business Personal Property Appraiser	\$ 33,000	\$ 6,000	\$ 39,000	
Exemption Clerk	\$ 32,952	\$ -	\$ 32,952	
Senior Appraiser	\$ 66,585	\$ 6,000	\$ 72,585	
Chief Appraiser	\$ 89,868	\$ 6,000	\$ 95,868	
Appraiser	\$ 39,000	\$ -	\$ 39,000	
Office Clerk	\$ 26,780	\$ -	\$ 26,780	
TCDRS retirement 7% of salary for employee contribution				
Medical, ADD, Dental, Vision and Life paid by employer				