

REEVES COUNTY APPRAISAL DISTRICT

2018 Approved Operating Budget



January 1, 2018 – December 31, 2018

BOARD of DIRECTORS

VaLera Gatewood – Chairman

Bill Oglesby – Vice Chairman

Gail Box – Board Secretary

Randy Graham - Director

Paul Ward – Director

Paul Hinojos – Director

Alan R Zeman – Director

Joseph Jaquez– Director

2018 BUDGET CALENDAR

REEVES COUNTY APPRAISAL DISTRICT

June 10, 2017	District Staff Holds Budget Workshop with The Board of Director's Budget Committee
June 10, 2017	Board of Directors Schedule Date for a Public Hearing on the 2010 Proposed Operating Budget.
June 14, 2017	Chief Appraiser submits 2010 Proposed Operating Budget to the Taxing Jurisdictions.
July 12, 2017	Post Notice of 2010 Proposed Budget Hearing and Publish Summary of Proposed Budget.
July 26, 2017	2010 Budget Hearing and Approval of 2010 Operating Budget by Board of Directors.
November 30, 2017	Chief Appraiser Mails 2010 Payment Schedule to Taxing Jurisdictions.
December 31, 2017	Payment Due Date for 2010 First Quarterly Payment from Taxing Jurisdictions.
March 31, 2018	Payment Due Date for 2010 Second Quarterly Payment from Taxing Jurisdictions.
June 30, 2018	Payment Due Date for 2010 Third Quarterly Payment from Taxing Jurisdictions.
September 30, 2018	Payment Due Date for 2010 Fourth Quarterly Payment from Taxing Jurisdictions.

**2018 APPROVED OPERATING BUDGET
SALARY AND BENEFIT SCHEDULE**

POSITIONS	APPRAISAL	SALARIES	BENEFITS
1	Chief Appraiser	80,000	15,000
1	Deputy Chief Appraiser	60,000	21,000
1	Property Transaction Technician	50,000	15,000

POSITIONS	COLLECTIONS	SALARIES	BENEFITS
	Tax Assessor/Collector	45,000	12,000
1	Collections Supervisor	50,000	24,000
1	Collections Clerk	40,000	12,000
1	Collections Clerk	40,000	12,000
1	Collections Clerk	40,000	12,000
7	TOTAL	405,000	153,000

2018 APPROVED OPERATING BUDGET SUMMARY

	2017 APPROVED BUDGET	2018 APPROVED BUDGET
<u>EXPENDITURES</u>		
PERSONNEL SERVICES	557,500	594,000
CONTRACTUAL SERVICES	470,560	872,210
SUPPLIES	72,200	31,000
UTILITIES	21,500	17,500
OTHER EXPENSES	139,100	83,550
CAPITAL EXPENDITURES AND RESERVE FOR CONTINGENCIES	17,000	12,000
TOTAL EXPENDITURES	1,277,860	1,610,260

2018 PROPOSED BUDGET ALLOCATION BY JURISDICTION

TAXING UNIT	ESTIMATED \$ BUDGET SHARE	ESTIMATED% BUDGET SHARE
PECOS-BARSTOW-TOYAH I.S.D.	1,002,136	.62234
HOSPITAL DISTRICT	222,254	.13802
REEVES COUNTY	320,950	.19931
TOWN OF PECOS CITY	45,554	.02828
BALMORHEA ISD	10,768	.00668
RCWID # 2	939	.00058
CITY OF TOYAH	290	.00018
CITY OF BALMORHEA	699	.00043
REEVES COUNTY GWCD	6,668	0.00414
GRAND TOTAL	1,610,260	100%

BUDGET PRORATION IS AN ESTIMATE. THIS ESTIMATE IS BASED ON THE 2016 TAX RATE AND A 2017 PRELIMINARY VALUE. ACTUAL PRORATION OF ADOPTED 2018 BUDGET WILL BE BASED ON THE 2017 TAX LEVY. ESTIMATES WILL BE LOW FOR DISTRICTS WITH A SIGNIFICANT INCREASE IN LEVY.

2018 PROPOSED OPERATING BUDGET WORKSHEET				2017	2018	\$ Amt. Dif	% Dif.
PERSONNEL SERVICES							
7050-10	Appraisal Salaries						
	Salaries			180,000	324,000	144,000	80.0%
				180,000	324,000	144,000	80.0%
7051-10	Collections Salaries						
	Salaries			225,000	81,000	-144,000	-64.0%
				225,000	81,000	-144,000	-64.0%
7055-10	Appraisal Benefits						
	BCBS TCDRS SS/M TWC			53,000	117,340	64,340	121.4%
	Supplemental Medicare Insurance (CKM)			4,600	5,060	460	10.0%
				57,600	122,400	64,800	112.50%
7060-10	Collections Benefits						
	BCBS TCDRS SS/M TWC			50,000	30,600	-19,400	-38.8%
				50,000	30,600	-19,400	-38.80%
7070-10	Mileage Expenses						
	Fuel and Travel Expenses			28,000	20,000	-8,000	-28.6%
				28,000	20,000	-8,000	-28.6%
7075-10	Dues and Memberships						
	Associations and Memberships			4,900	4,000	-900	-18.4%
				4,900	4,000	-900	-18.4%
7080-10	Education						
	Cost of Education Seminars, Classes and Tuition			12,000	12,000	0	0.0%
				12,000	12,000	0	0.0%
	TOTAL			557,500	594,000	-28,300	6.5%

CONTRACTUAL SERVICES							
7110-20	Professional Services						
	Financial Auditing (Doak Painter)			35,000	15,000	-20,000	-57.1%
	Appraisal Services-TYPCO-Mineral Contract			95,000	200,000	105,000	110.5%
	Legal Services-McCreary-Attorney Fees			100,000	100,000	0	0.0%
	Miscellaneous Services			3,000	3,000	0	0.0%
	Outside Services/Consulting Services			5,000	35,000	30,000	600.0%
	TOTAL			238,000	353,000	115,000	48.3%

CONTRACTUAL SERVICES (CONTINUED)							
7120-20	Computer Services						
	PC Workstation Operating System			2,000	0	-2,000	-100.0%
	Marshall & Swift Online Schedules			2,500	2,500	0	0.0%
	Software maintenance contract (Appraisal)			30,000	30,000	0	0.0%
	Software maintenance contract (Collections)			8,000	15,000	7,000	87.5%
	Computer Maintenance			1,000	1,000	0	0.0%
	Microsoft Office Volume Licensing			3,500	1,050	-2,450	-70.0%
	Real Estate and Mineral notices (Processing)			5,000	3,000	-2,000	-40.0%
	Quickbooks online fees			360	360	0	0.0%
	BIS Consulting (Updating Digital Map and maintenance)			20,000	20,000	0	0.0%
	Pictometry (aerial Photography w/futureview)			125,000	60,000	-65,000	-52.0%
	Lexis Nexis			2,400	2,200	-200	0.0%
	Ruby Receptionist			10,800	15,000	4,200	100.0%
	Harris Govern One time Training Install and Software Conversion			0	354,000	354,000	100.0%
				210,560	504,110	-60,450	139.4%

7130-20	Bonds and Insurance					
	Workers' Compensation		1,000	1,000	0	0.0%
	TML Intergovernmental risk pool (Auto,General and Building)		2,000	2,000	0	0.0%
	Pecos Insurance Agency Bonds (Collections)		500	500	0	0.0%
	Pecos Insurance Agency Bonds (Surety & Notary)		0	100	100	0.0%
			3,500	3,600	100	2.9%
7140-20	Records Conversion					
	Scanning Documents Cost and Record Disposal		2,500	500	-2,000	-80.0%
			2,500	500	-2,000	-80.0%
7150-20	Equipment Maintenance					
	Vehicle Maintenance & Repair		1,000	1,000	0	0.0%
			1,000	1,000	0	0.0%
7155-20	Equipment Rental					
	Zeno Office Solutions Copier		15,000	10,000	-5,000	-33.3%
			15,000	10,000	-5,000	-33.3%
		TOTAL	470,560	872,210	47,650	85.4%
SUPPLIES						
7210-30	OFFICE SUPPLIES					
	General Office Supplies (Appraisal)		10,000	8,000	-2,000	-20.0%
	General Office Supplies (Collections)		10,000	2,000	-8,000	-80.0%
			20,000	10,000	-10,000	-50.0%
7220-30	Postage					
	Final Determination/Appeal Notices		500	500	0	0.0%
	Renditions		500	1,500	1,000	200.0%
	Postage for (Collections) Statements		32,000	12,000	-20,000	-62.5%
	Reappraisal Notices		1,000	1,500	500	0.0%
	Supplemental Notices		3,000	500	-2,500	-83.3%
	Final Notices 1D1		0	0	0	0.0%
	Regular Office Mailings/Permits		1,000	500	-500	-50.0%
	Sales Verification		500	500	0	0.0%
			38,500	17,000	-21,500	-55.8%
7230-30	Forms					
	Envelopes		500	500	0	0.0%
	Personal Property Rendition & Inserts		500	500	0	0.0%
	Stationary & Business Cards		200	200	0	0.0%
	Miscellaneous Forms		500	300	-200	-40.0%
			1,700	1,500	-200	-11.8%
7240-30	Books and Reports					
	Administration		500	0	-500	-100.0%
	Appraisal		500	0	-500	-100.0%
	General (Newspaper)		1,250	250	-1,000	-80.0%
	Miscellaneous Publications		250	250	0	0.0%
			2,500	500	-2,000	-80.0%
7250-30	Appraisal Supplies					
	Cameras, photos, measuring wheels, tape measures, etc.		500	0	-500	-100.0%
	Aerial Maps		500	0	-500	-100.0%
			1,000	0	-1,000	-100.0%
7260-30	Mapping Supplies					

	Legal Data (Texas Land File Access)		6,000	1,000	-5,000	100.0%
	Computer Mapping System Supplies		1,000	1,000	0	0.0%
			7,000	2,000	-5,000	-71.4%
7270-30	Custodial Supplies					
	Cleaning Supplies for district office		1,500	0	-1,500	-100.0%
			1,500	0	-1,500	-100.0%
		TOTAL	72,200	31,000	-41,200	-57.1%
UTILITIES						
7350-40	Office Utilities					
	Electric Service		7,500	4,000	-3,500	-46.7%
	Water and Sewer		1,000	1,000	0	0.0%
	Gas Services		1,500	1,000	-500	-33.3%
			10,000	6,000	-4,000	-40.0%
7360-40	Communication					
	Telephone Lines (Ooma)		3,000	3,000	0	0.0%
	Internet Access (Delcom)		3,000	3,000	0	0.0%
	Phones and tablets (Verizon)		4,500	4,500	0	100.0%
	Miscellaneous Communications		1,000	1,000	0	100.0%
			11,500	11,500	0	0.0%
		TOTAL	21,500	17,500	-4,000	-18.6%
OTHER EXPENSES						
7410-50	Appraisal Review Board					
	Per Diem and Expenses for ARB Members		5,000	5,000	0	0.0%
			5,000	5,000	0	0.0%
7420-50	Legal Notices					
	Public Notice Advertising		3,500	2,500	-1,000	-28.6%
			3,500	2,500	-1,000	-28.6%
7430-50	Depreciation Expense					
	Depreciation Expense		0	0	0	0.0%
			0	0	0	0.0%
7440-50	New Construction					
	New Construction		50,000	0	-50,000	-100.0%
			50,000	0	-50,000	-100.0%
7450-50	Building Maintenance					
	Electrical and Air Conditioner Maintenance		1,500	1,500	0	0.0%
	Replacement and Repair of Plumbing		2,000	2,000	0	0.0%
	Exterminating and Fire Extinguisher Service		500	500	0	0.0%
	Building Maintenance		5,000	5,000	0	0.0%
	Pesticide/Germicide		2,000	3,500	1,500	0.0%
			11,000	12,500	1,500	13.6%
7455-50	Custodial Services					
	Custodial service to clean and maintain the District office		4,000	12,000	8,000	200.0%
			4,000	12,000	8,000	200.0%
OTHER EXPENSES (CONTINUED)						
7460-50	Grounds Maintenance					
	Landscaping Maintenance		1,000	1,000	0	0.0%
	Parking Lot Repairs or Improvements		5,000	0	-5,000	-100.0%
			6,000	1,000	-5,000	-83.3%
7460-50	Legal Fees					

	Attorneys		50,000	50,000	0	0.0%
	Legislative		8,000	0	-8,000	0.0%
			58,000	50,000	-8,000	-13.8%
7465-50	Security					
	Expense to Monitor Alarm System		600	550	-50	-8.3%
	Maintenance and Repair of System		500	0	-500	0.0%
	Security System Upgrade		500	0	-500	0.0%
			1,600	550	-1,050	-65.6%
		TOTAL	139,100	83,550	-47,550	-39.9%
CAPITAL EXPENDITURES AND CONTINGENCIES						
7530-60	Capital/Office Equipment					
	PC Workstations (Scanners, monitors, ect)		4,000	1,000	-3,000	-75.0%
			4,000	1,000	-3,000	-75.0%
7535-60	Capital/Office Furniture					
	Replacement of furniture		3,000	1,000	-2,000	-66.7%
			3,000	1,000	-2,000	-66.7%
7540-60	Reserve for Contingency					
	Contingency for Building Maintenance		5,000	5,000	0	0.0%
	Contingency for Legal Services		5,000	5,000	0	0.0%
	General Contingency		0	0	0	0.0%
			10,000	10,000	0	0.0%
		TOTAL	17,000	12,000	-5,000	-29.4%
	GRAND TOTAL APPRAISAL		924,360	1,449,160	-524,800	56.8%
	GRAND TOTAL COLLECTIONS		353,500	161,100	192,400	-54.4%
	GRAND TOTAL		1,277,860	1,610,260	332,400	26.0%

2018 APPROVED Budget Allocation by Jurisdiction						
District	Amount	2016 rates	(Amount * rate)/100= Levy	Levy/total levy=%	Proposed Budget=budget share	
Pecos-Barstow-Toyah ISD	3,950,600,000	1.11100	43,891,166.00	0.576852284	\$743,105.73	
Hospital	3,795,000,000	0.27000	10,246,500.00	0.134667576	\$173,479.85	
Reeves County	3,795,000,000	0.49952	18,956,784.00	0.249144991	\$320,950.57	
Town of Pecos City	410,900,000	0.51111	2,100,167.43	0.027602055	\$35,557.19	
Balmorhea ISD	39,400,000	1.25997	496,428.57	0.006524455	\$8,404.86	
RCWID #2	40,975,000	0.10570	43,309.76	0.000569211	\$733.26	
City of Balmorhea	12,890,000	0.25000	32,225.00	0.000423526	\$545.59	
City of Toyah	3,300,000	0.40551	13,381.83	0.000175875	\$226.56	
Reeves GCD	3,795,000,000	0.00810	307,395.00	0.004040027	\$5,204.40	
TOTAL	15,843,065,000		76,087,357.59	1.000000000	\$1,288,208.00	
2018 APPROVED Budget	1,288,208					
District	Amount	2016 rates	(Amount * rate)/100= Levy	Levy/total levy=%	%*Proposed Budget=budget share	
Pecos-Barstow-Toyah ISD	4,898,046,580	1.11100	54,417,297.50	0.804314922	\$259,031.23	
Hospital	3,795,000,000	0.27000	10,246,500.00	0.151448404	\$48,774.26	
Town of Pecos City	410,900,000	0.51111	2,100,167.43	0.031041527	\$9,996.99	
Balmorhea ISD	39,400,000	1.25997	496,428.57	0.007337463	\$2,363.04	
RCWID #2	40,975,000	0.10570	43,309.76	0.000640140	\$206.16	
City of Balmorhea	12,890,000	0.25000	32,225.00	0.000476302	\$153.39	
City of Toyah	3,300,000	0.40551	13,381.83	0.000197790	\$63.70	
Reeves GCD	3,795,000,000	0.00810	307,395.00	0.004543452	\$1,463.23	
TOTAL	12,995,511,580		67,656,705.09	1.000000000	\$322,052.00	
2018 APPROVED Budget	322,052					
combined:						
Pecos-Barstow-Toyah ISD	\$1,002,136.96					
Hospital	\$222,254.11					
Reeves County	\$320,950.57					
Town of Pecos City	\$45,554.17					
Balmorhea ISD	\$10,767.90					
RCWID #2	\$939.42					
City of Balmorhea	\$698.98					
City of Toyah	\$290.26					
Reeves GCD	\$6,667.62					
Totals	\$1,610,260.00					