

Deaf Smith County Appraisal District

Adopted Budget: Year 2021 (With Entity Payments) Combined Appraisal and Collections

Account	2021			% of
	50% Collections	50% Appraisal	Total Budget	
Appraisal Review Board Expense	1,775	1,775	3,550	0.567512
Appraisal Supplies	250	250	500	0.079931
Audits	3,000	3,000	6,000	0.959175
Books & Subscriptions	2,160	2,160	4,320	0.690606
Building Maintenance	3,525	3,525	7,050	1.127031
Custodial & Supplies	3,600	3,600	7,200	1.15101
Dues & Memberships	1,045	1,045	2,090	0.334113
Education	8,720	8,720	17,440	2.788002
Equipment Maintenance	2,025	2,025	4,050	0.647443
Health Insurance - District	32,000	32,000	64,000	10.2312
Insurance	2,725	2,725	5,451	0.871392
Legal & Professional	4,095	4,095	8,190	1.309274
Maintenance Agreement	28,065	28,065	56,130	8.973084
Office Supplies	5,025	5,025	10,050	1.606618
Payroll Taxes	12,538	12,538	25,077	4.008834
Postage	13,500	13,500	27,000	4.316288
Professional Consultants	9,875	9,875	19,750	3.157285
Rental	3,170	3,170	6,340	1.013528
Retirement Expense	13,538	13,538	27,076	4.328359
Salary	153,312	153,312	306,624	49.01774
Telephone	2,825	2,825	5,650	0.903223
Utilities	4,000	4,000	8,000	1.2789
Vehicles	2,000	2,000	4,000	0.63945
Budget Total	312,769	312,769	625,537	100

Entity	Entity % Of Budget	Appraisal Payment	Collection Payment	Total Entity Payment
City of Hereford	5.85%	\$18,146.00	\$18,475.00	\$36,621.00
Deaf Smith County	28.52%	\$88,415.00	\$90,016.00	\$178,431.00
Hereford Regional Medical	14.76%	\$45,758.00	\$46,586.00	\$92,344.00
Amarillo College	2.20%	\$6,721.00	\$7,017.00	\$13,738.00
Hereford ISD	44.79%	\$136,917.00	\$143,251.00	\$280,168.00
Adrian ISD	0.42%	\$2,649.00	\$0.00	\$2,649.00
Friona ISD	0.04%	\$221.00	\$0.00	\$221.00
Wildorado ISD	0.67%	\$4,174.00	\$0.00	\$4,174.00
Vega ISD	0.39%	\$2,413.00	\$0.00	\$2,413.00
Llano Water District	0.01%	\$67.00	\$0.00	\$67.00
Walcott ISD	2.03%	\$6,303.00	\$6,418.00	\$12,721.00
High Plains Water District	0.27%	\$833.00	\$848.00	\$1,681.00
Noxious Weed District	0.05%	\$153.00	\$156.00	\$309.00
	100.00%	\$312,770.00	\$312,767.00	\$625,537.00

Submitted by: _____
 Danny Jones, Chief Appraiser

Approved by: _____
 Edward Allison, Board of Directors Chairman Date

Deaf Smith CAD Reserves as of 7/31/20 is \$282,916.88

Deaf Smith County Appraisal District

Adopted Budget: Year 2021 (With Entity Payments) **APPRAISAL ONLY**

Account	2021			
	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board Expense	1,775	1,775	3,550	0.567512
Appraisal Supplies	250	250	500	0.079931
Audits	3,000	3,000	6,000	0.959175
Books & Subscriptions	2,160	2,160	4,320	0.690606
Building Maintenance	3,525	3,525	7,050	1.127031
Custodial & Supplies	3,600	3,600	7,200	1.15101
Dues & Memberships	1,045	1,045	2,090	0.334113
Education	8,720	8,720	17,440	2.788002
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Health Insurance - District	32,000	32,000	64,000	10.2312
Insurance	2,725	2,725	5,451	0.871392
Legal & Professional Advertising	4,095	4,095	8,190	1.309274
Maintenance Agreement	28,065	28,065	56,130	8.973084
Office Supplies	5,025	5,025	10,050	1.606618
Payroll Taxes	12,538	12,538	25,077	4.008834
Postage	13,500	13,500	27,000	4.316288
Professional Consultants	9,875	9,875	19,750	3.157285
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Retirement Expense	13,538	13,538	27,076	4.328359
Salary	153,312	153,312	306,624	49.01774
Telephone	2,825	2,825	5,650	0.903223
Utilities	4,000	4,000	8,000	1.2789
Vehicles	2,000	2,000	4,000	0.63945
Budget Total	312,769	312,769	625,537	100

Entity	2020 Levy	% of Taxes	50% 2021 Budget	(Appraisal Side) Total Entity Payment
City of Hereford	\$2,234,745.00	5.80178%	312,770	\$18,146.00
Deaf Smith County	\$10,888,508.00	28.26844%	312,770	\$88,415.00
Hereford Regional Medical	\$5,635,187.00	14.62992%	312,770	\$45,758.00
Amarillo College	\$827,701.00	2.14885%	312,770	\$6,721.00
Hereford ISD	\$16,861,554.00	43.77550%	312,770	\$136,917.00
Adrian ISD	\$326,189.00	0.84684%	312,770	\$2,649.00
Friona ISD	\$27,195.00	0.07060%	312,770	\$221.00
Wildorado ISD	\$514,093.00	1.33467%	312,770	\$4,174.00
Vega ISD	\$297,165.00	0.77149%	312,770	\$2,413.00
Llano Water District	\$8,237.00	0.02138%	312,770	\$67.00
Walcott ISD	\$776,275.00	2.01534%	312,770	\$6,303.00
High Plains Water District	\$102,539.00	0.26621%	312,770	\$833.00
Noxious Weed District	\$18,854.00	0.04895%	312,770	\$153.00
	\$38,518,242.00	100.00%		\$312,770.00

2021 Budget Preliminary Totals (Do not include BP's)

Appraisal Side		Collection Side
\$17,328,260.70 SHF-All counties		\$2,234,744.90 CHF
(\$351,724.49) Less Castro Co.		\$10,888,509.19 GDS
(\$114,981.31) Less Parmer Co.		\$5,635,187.38 HOS
\$16,861,554.90 SHF Appraisal		\$848,765.03 JAC-All Counties
		\$17,328,260.70 SHF-All Counties
\$848,765.03 JAC-All counties		\$776,275.44 SWC
(\$15,914.31) Less Castro Co.		\$102,538.84 WHP
(\$5,149.46) Less Parmer Co.		\$18,854.40 NOX
\$827,701.26 JAC Appraisal		37,833,135.88 Total Collections
\$326,189.18 Adrian ISD		
\$27,194.98 Friona ISD		
\$8,237.19 Llano Water District		
\$297,165.10 Vega ISD		
\$514,092.56 Wildorado ISD		
\$1,172,879.01 2020 Levy Totals		
\$2,234,744.90 CHF		
\$10,888,509.19 GDS		
\$5,635,187.38 HOS		
\$776,275.44 SWC		
\$102,538.84 WHP		
\$18,854.40 NOX		
\$19,656,110.15 2020 Levy Totals		
\$16,861,554.90 SHF		
\$827,701.26 JAC		
\$1,172,879.01 ISD's inside of Deaf Smith County		
\$19,656,110.15 Entities inside of Deaf Smith County		
\$38,518,245.32 Total Appraisal		

Deaf Smith County Appraisal District

Adopted Budget: Year 2021 (With Entity Payments) **COLLECTIONS ONLY**

Account	2021			
	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board Expense	1,775	1,775	3,550	0.567512
Appraisal Supplies	250	250	500	0.079931
Audits	3,000	3,000	6,000	0.959175
Books & Subscriptions	2,160	2,160	4,320	0.690606
Building Maintenance	3,525	3,525	7,050	1.127031
Custodial & Supplies	3,600	3,600	7,200	1.15101
Dues & Memberships	1,045	1,045	2,090	0.334113
Education	8,720	8,720	17,440	2.788002
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Utilities	4,000	4,000	8,000	1.2789
Vehicles	2,000	2,000	4,000	0.63945
Budget Total	312,769	312,769	625,537	100

Entity	2020 Levy	% of Taxes	50% 2021 Budget	(Collection Side) Total Entity Payment
City of Hereford	\$2,234,745.00	5.90685%	312,769	\$18,475.00
Deaf Smith County	\$10,888,509.00	28.78035%	312,769	\$90,016.00
Hereford Regional Medical	\$5,635,187.00	14.89485%	312,769	\$46,586.00
Amarillo College	\$848,765.00	2.24344%	312,769	\$7,017.00
Hereford ISD	\$17,328,260.00	45.80181%	312,769	\$143,251.00
Adrian ISD		0.00000%	312,769	\$0.00
Friona ISD		0.00000%	312,769	\$0.00
Wildorado ISD		0.00000%	312,769	\$0.00
Vega ISD		0.00000%	312,769	\$0.00
Llano Water District		0.00000%	312,769	\$0.00
Walcott ISD	\$776,275.00	2.05184%	312,769	\$6,418.00
High Plains Water District	\$102,539.00	0.27103%	312,769	\$848.00
Noxious Weed District	\$18,854.00	0.04983%	312,769	\$156.00
	\$37,833,134.00	100.00%		\$312,767.00

Deaf Smith County Appraisal District Adopted 2021 Split Budget

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Appraisal Review Board		
ARB Attorney	1,000	1,000
ARB Class Attendance per diem (1 class, 3 people @ \$200/day)	800	600
ARB Class Fees - State Comptroller's office (1 class, 5 people @ \$50/ea)	200	300
ARB Class Mileage (1 class, 4 members @ 100 miles X \$.58/mi)	235	250
ARB Meeting - Short 30 minute (2 meetings, 3 members @ \$50)	300	200
ARB Meeting - Full Day Protests (1 meeting, 3 members @ \$200/day)	600	600
ARB Meeting - Additional 1/2 day (1 meeting, 3 members @ \$100/day)	300	400
Meals (1 meal, 6 people @ \$25/ea)	150	150
Supplies (Voice recorder)	50	50
Total ARB Expense	3,635	3,550
Appraisal Supplies		
Meals (out appraising, BIS, MAPS reviewer)	250	250
Supplies (Tape measure, magnetic signs, calculator, ect.)	150	250
Total Appraisal Supplies	400	500
Audit		
Audit of Bank Accounts: Investment, Maintenance, Tax, Tex Pool	5,900	6,000
Total Audit Expense	5,900	6,000
Books and Subscriptions		
AIRPAC - Plane listings/reports (every 2 yrs, renew in 2021)	60	70
Hereford Brand - Newspaper (annual subscription)	50	50
InfoNation - Commercial Vehicle Appraisal Guide	675	650
Marshall & Swift	1,100	1,200
Property Tax Code - Texas Comptroller every 2 yrs on the odd yr. (2 @ \$50/ea)	100	50
QuickBooks Desktop Pro Plus (annual subscription)	550	600
QuickBooks Payroll (annual subscription)	700	700
Truth in Taxation Software - Harris Govern (annual, March)	525	500
USPAP Publications (2 yr manual, renew in 2021)	0	300
Misc Books (Labor Law posters, Tax Code & Law books)	200	200
Total Books and Subscriptions Expense	3,960	4,320

**Deaf Smith County Appraisal District
Adopted 2021 Split Budget**

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Building Maintenance		
Electrical repairs (HVAC servicing, light bulb replacements)	1,500	1,600
Fire Extinguisher Service (3 extinguishers, annual inspection service)	200	200
Floors, foundation, & roof leaks	2,000	1,500
Plumbing Repairs	500	1,000
Sierra Springs (\$67/mo avg)	800	900
Tag Office repairs	500	1,000
Wash Windows (4 @ \$70)	200	300
Witkowski Pest Control (4 sprayings @ \$80/ea)	350	350
Misc. (Ice melt, door key replacements, snow removal, ect.)	500	200
Total Building Maintenance Expense	6,550	7,050
Custodial		
Janitorial service (labor only) (\$500/mo X 12)	6,000	6,000
General supplies (breakroom & janitorial supplies)	1,200	1,200
Total Custodial Expense	7,200	7,200
Dues & Membership		
Amazon Prime	200	200
Credit Bureau of Hereford (credit report, \$20/mo)	300	250
Social Security Administration (\$35 annual fee)	35	40
Texas Association of Appraisal Districts (based on Appraisal Budget \$250,000-\$499,999)	800	800
Texas Association of Assessing Officers (3 @ \$90)	300	400
Texas Dept. of Licensing & Regulation - Property Tax Appraiser Lic. Fees (2 @ \$50)	100	100
Texas Dept. of Licensing & Regulation - Property Tax Assessor/Collector Lic. Fees (4 @ \$50)	50	200
Misc (application fees)	0	100
Total Dues & Memberships	1,785	2,090

Deaf Smith County Appraisal District Adopted 2021 Split Budget

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Education & Seminar (Includes Air Fare, Food, Hotel)		
Legislative Update (Austin, odd years)	0	4,000
TAAO - Legislative Updates (Amarillo, 4 @ \$100 per employee)	100	400
TAAO - 7 Classes for RTA, RTC (Amarillo, \$270 per employee)	500	1,890
TAAO - 3 Classes for RTA, RTC (out of town, \$2000 per employee)	1,200	6,000
TAAO - USPAP	300	200
TAAO - Ethics (4 @ \$100 per employee)		400
Property Tax Institute-Austin-every yr	2,500	0
Public Funds:Univ. of North Tx-even yr	500	0
Truth in Taxation: Harris-Regional (3 employees)	100	400
T/A Continuing Education: PACS Collection updates-Lubbock (3 people)	100	0
T/A Continuing Education: PACS Appraisal updates-Amarillo (3 people)	100	0
T/A Conference (\$2,000 per employee)	6,000	4,000
Continuing Education: Misc	150	150
Total Education & Seminar Expense	11,550	17,440
Equipment & Equipment Maintenance		
BIS-Computer, software package and set up	2,000	2,000
Printers, scanners	1,500	1,500
WT-Phone repair	50	50
Misc repairs (APC battery)	500	500
Total Equipment Maintenance Expense	4,050	4,050
Health Insurance		
TML Health Insurance	76,500	64,000
Rates good through Aug 2020		
***** <i>See attached break down by employee</i>		
Total Health Insurance Expense	76,500	64,000

Deaf Smith County Appraisal District Adopted 2021 Split Budget

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Insurance		
TML - Building & Personal Property: 2020: Liab-\$250, Phys Damage \$1087	1,300	1,500
TML - Auto policy: 2020: Liab-\$333, Phys dmg-\$489	900	900
TML - Public Official: Errors & Omissions 2020: \$600	700	700
CNA Surety Bond: Public Employee Dishonesty	220	220
Notary Bond - 2 @ \$50/ea	75	60
Workers Comp Insurance ***See Attached sheet	2,024	2,071
Insurance Expense	5,219	5,451
Legal & Professional		
County Clerk: Copy of Deeds (\$45/mo)	550	550
County Clerk: Recording Postings-Agenda (4 BOD, 3 ARB @ \$3/ea)	40	40
Hereford Brand: Sheriffs sale ads (must run 3 times-size varies, usually 1/4 pg X 2 sales)	240	3,000
Hereford Brand: Proposed Tax Rate (Eff tax rate) Notice (7 Qtr pg ads @ \$250/ea)	1,750	2,250
Hereford Brand: Updated Property Tax Information (Taxpayer Rights)	450	450
Hereford Brand: Property Tax Protest & Appeal Procedures (8 1/2 x 11 page ad)	300	300
Hereford Brand: Seal Bid Notice Sheriff deed strick off	50	50
Hereford Brand: Seal Bid Notice (2 ads/2 weeks) depository contract	100	100
Hereford Brand: Budget Public Hearing Notice (1/4 pg ad, 1 time)	250	250
Hereford Brand: Notice of Appraised Value (1/4 pg ad)	250	500
Hereford Brand: Misc Notices (Employment Ad, Property Tax Rates)	200	200
Cafeteria Plan Administrative Fee (Wage Works, Inc)	500	500
Legal & Professional Expense	4,680	8,190

**Deaf Smith County Appraisal District
Adopted 2021 Split Budget**

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Maintenance Agreements		
BIS Consulting - Automated backups	1,850	1,850
BIS Consulting - Email hosting	720	960
BIS Consulting - IT Maintenance (Server & Workstations)	6,120	6,120
BIS Consulting - Office 365 (2 @ \$144/ea)	288	600
BIS Consulting - Router Maintenance	900	900
TA - GIS Parcel Base Map Maintenance	6,520	8,500
TA - GIS Viewer Maintenance	720	800
TA - Internet ArcIMS Map Service Hosting & Administration	1,070	1,120
TA - PACS Appraisal - 6 licenses	22,120	23,110
TA - PACS Collections - 6 licenses	11,650	12,170
Total Maintenance Agreements Expense	51,958	56,130
Office Supplies		
Checks and Deposit Slip forms for bank accounts	200	300
Company shirts (2 each per employee @ \$50/ea)	600	700
Copy paper	1,000	1,000
Document shredding service	400	400
Envelopes	1,100	1,000
Folding Notices & Surveys (Ink Spot Printing)	350	300
Laser jet toner	2,500	3,000
Office Furniture (file cabinets, chairs, ect.)	500	600
Printed forms: Prop Ownership cards, Letterhead, Business Cards	200	250
Misc. Supplies: Photo paper, pens, binders, calc. ribbon, file folders, ect.	2,500	2,500
Total Office Supplies	9,350	10,050
Payroll Taxes		
Social Security & Medicare (7.65%)	23,204	23,457
State Unemployment (TX Workforce Commission 3.0%)	1,890	1,620
***** See payroll sheet		
Total Payroll Taxes Expense	25,094	25,077

Deaf Smith County Appraisal District Adopted 2021 Split Budget

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Postage		
January: H/S Exemption & Ag Value	200	200
New Law requiring a notice to everybody (Postcard)	7,800	10,000
January: 2nd Notice - Taxes go delinquent February 1	2,000	2,000
January/February: Ag Crop Survey with metered return mail postage	1,300	1,300
May: Delinquent Notice - 20% Attorney Fee added in July	500	600
May: Rendition Penalty Notice	200	200
June: Variverge - Notice of Appraised Value	5,700	6,400
October: Variverge - Tax Statements	5,200	4,000
December: Renditions	600	600
USPS: Business Reply Mail (charge for return mail address changes)	200	200
General postage for returning tax receipts, Certified Mail	1,500	1,300
Sales Survey's	200	200
Total Postage Expense	25,400	27,000
Professional/Consultant Fees		
Morgan Ad Valorem (31 Accts @ \$500; 5 @ \$750)	19,500	19,750
Total Professional/Consultant Fees	19,500	19,750
Rental		
Benchmark: Copier Lease (\$135.19/mo)	1,630	1,630
Benchmark: Copier Usage (Avg usage \$20/mo)	240	250
First Financial Bank (4 parking spaces @ \$12/ea/mo)	650	650
Pitney Bowes Postage Meter Lease (4 Qtrs @ \$ 897.81/ea)	3,600	3,600
P.O. Box Rental	210	210
Total Rental	6,330	6,340

**Deaf Smith County Appraisal District
Adopted 2021 Split Budget**

Account Name	2020 Adopted Budget	2021 Preliminary Budget
Retirement-District Expense		
Retirement Match	25,840	27,076
Total Dist. Retirement Expense	25,840	27,076
Salary		
Danny Jones	79,776	83,765
Mark Powers	69,499	72,974
Jeanette Browning	33,000	34,650
Joan Ellis	19,210	0
Miranda Barrientos	24,750	33,000
Miguel Enriquez	33,000	34,650
Anthony Soto	38,000	41,800
Unused vacation pay	6,085	5,785
Total Wage & Salary Expense	303,321	306,624
Telephone		
AT&T - Cell phones (Avg \$130.00/mo)	1,500	1,800
W T Services - Phone & Fax (Avg \$140/mo)	2,000	1,800
W T Services - Internet (Avg \$91/mo)	1,200	1,300
Misc. (phone case, power brick/cable, new phones)	1,000	750
Total Telephone Expense	5,700	5,650
Utilities		
Atmos Energy - Natural Gas (Avg \$120/mo)	1,400	1,500
City of Hereford - Water/Sewer (Avg \$67/mo)	1,000	1,200
Xcel Energy - Electricity (Avg \$397/mo)	5,000	5,300
Total Utilities Expense	7,400	8,000
Vehicle Expense		
Gas (Use \$225/mo avg)	2,500	2,500
Maint. & repairs: Oil changes, tires, flats, general repairs, washes	1,000	1,500
Total Vehicle Expense	3,500	4,000
Total of All Expenses	614,822	625,537

Deaf Smith County Appraisal District
Adopted 2021 Split Budget

Budget Comparison

Account	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	Year Difference Increase (Decrease)
Appraisal Review Board Expense	2,860	2,300	1,635	1,975	2,955	2,980	3,135	3,340	3,635	3,550	(85)
Appraisal Supplies	775	500	600	1,850	450	800	400	400	400	500	100
Audits	10,000	10,000	6,800	10,000	14,000	15,000	16,000	5,900	5,900	6,000	100
Books & Subscription	2,870	3,280	2,710	3,065	3,070	3,640	3,675	4,095	3,960	4,320	360
Building Maintenance	9,715	4,700	5,600	4,560	5,020	4,005	6,780	6,470	6,550	7,050	500
Custodial Contract & Supplies	7,000	7,000	7,000	7,000	7,100	7,000	7,300	7,200	7,200	7,200	0
Dues & Memberships	1,670	1,750	1,830	1,780	2,205	1,725	1,205	1,260	1,785	2,090	305
Education & Seminar	7,450	7,000	8,200	8,700	7,700	7,700	12,853	9,725	11,550	17,440	5,890
Equipment Maintenance	1,375	3,200	785	1,850	1,950	2,500	2,800	2,950	4,050	4,050	0
Health Insurance-District Expense	39,000	46,100	45,700	55,050	65,500	66,500	72,700	78,100	76,500	64,000	(12,500)
Insurance	4,525	4,675	4,700	4,323	4,765	4,530	4,861	5,210	5,227	5,451	224
Legal & Professional	5,555	5,800	6,192	6,390	4,400	3,850	5,700	5,460	4,680	8,190	3,510
Maintenance Agreement	34,490	37,776	36,384	37,748	42,960	45,235	47,796	50,900	51,958	56,130	4,172
Office Supplies	8,690	10,750	9,650	9,600	9,000	8,900	8,000	9,850	9,350	10,050	700
Payroll Taxes	20,228	20,973	21,170	21,756	20,795	22,389	23,176	25,497	25,264	25,077	(187)
Postage	10,900	10,500	14,000	13,950	12,500	16,200	17,100	18,300	25,400	27,000	1,600
Professional Consultants	14,000	16,250	16,250	17,750	17,000	19,500	18,750	19,500	28,500	19,750	(8,750)
Rentals	6,290	6,700	6,805	6,825	6,565	6,540	6,275	6,360	6,330	6,340	10
Retirement Expense	19,093	22,339	22,566	23,243	23,940	24,658	24,881	25,840	24,029	27,076	3,047
Salary	243,246	252,976	255,554	263,221	271,118	279,251	281,772	306,631	305,537	306,624	1,087
Telephone	5,290	7,180	5,780	5,480	5,830	5,025	5,740	5,650	5,700	5,650	(50)
Utilities	7,160	7,160	7,410	7,770	7,500	7,120	6,780	7,300	7,400	8,000	600
Vehicles	4,800	4,000	4,000	4,200	3,900	3,900	4,000	4,000	3,500	4,000	500
Income: Rental, Rendition Fee, Interest	(10,900)	(9,500)	(9,500)	(11,800)	(11,300)	0	0	0	0	0	0
Totals	456,082	483,409	481,821	506,286	528,923	558,948	581,679	609,938	624,405	625,537	1,132

**Deaf Smith County Appraisal District
Adopted 2021 Split Budget
Line Item Details**

Account Name	Adopted Budget 2020	Adopted Budget 2021
Entity Payments		
City of Hereford	38,609	36,621
Deaf Smith County	153,700	178,431
Hereford Regional Medical Center	96,462	92,344
Amarillo College	15,277	13,738
Hereford Independent School District	295,440	280,168
Adrian ISD	2,788	2,649
Friona ISD	237	221
Wildorado ISD	2,736	4,174
Vega ISD	2,784	2,413
Llano Water District	42	67
Walcott Independent School District	13,999	12,721
High Plains Water District	1,995	1,681
Noxious Weed District	336	309
Total Entity Payments	624,405	625,537

**Deaf Smith County Appraisal District
Adopted 2021 Split Budget**

Employee / Position	Last Year's Salary Per Year 2020	2021						
		Proposed Salary Per Year	One wk unused buy back vacation pay	District Paid Soc Security & Medicare	District Paid Retirement @9%	District Paid Health/Life Dental Ins.	Use of District Vehicle	Total Wage & Benefit Cost
D Jones - Chief Appraiser	79,776.13	83,764.94	1,610.86	6,531.25	7,538.84	12,200.04	Yes	111,645.93
M Powers - Assistant Appraiser	69,499.07	72,974.02	1,403.35	5,689.87	6,567.66	12,200.04	Yes	98,834.94
J Browning - Bookkeeper	33,000.00	34,650.00	666.35	2,701.70	3,118.50	0.00	No	41,136.55
J Ellis - Tax Clerk	19,210.00	0.00	0.00	0.00	0.00	0.00	No	0.00
M Barrientos - Tax Clerk	24,750.00	33,000.00	634.62	2,573.05	2,970.00	12,200.04	No	51,377.70
M Enriquez - Delinquent Accts.	33,000.00	34,650.00	666.35	2,701.70	3,118.50	12,200.04	No	53,336.59
A Soto - Bookkeeper	38,000.00	41,800.00	803.85	3,259.19	3,762.00	12,200.04	No	61,825.08
Totals	297,235.20	300,838.96	5,785.36	23,456.76	27,075.51	61,000.20		418,156.79

Total Retirement Expense: 9% Retirement will not be paid on vacation buy back Base Retirement \$27,075.51

	Possible Unused Vac. Pay	Wage Subtotal	7.65% Soc. Sec. & Medicare Tax Expense	3% Unemployment Taxes \$9000 Max.	Total Payroll Taxes	Total Wage & P/R Tax Expense
Base Salary	\$5,785.36	\$306,624.32	\$23,456.76	\$1,620.00	\$25,076.76	\$331,701.09

2020 Health Insurance Breakdown
 Adopted 2021 Split Budget
 Rates guaranteed September 1, 2020 through August 31, 2021

Employee	Monthly Coverage								Per Month Totals
	Employee Life	Employee AD&D	Optional Life	Dependent Life	Employee Health	Dependent Health	Employee Dental	Dependent Dental	
MB	2.91	0.60	0.00	0.00	965.54	0.00	28.44	0.00	997.49
JB	2.91	0.60	0.00	0.00	0.00	0.00	28.44	0.00	31.95
ME	2.91	0.60	0.00	2.76	965.54	0.00	28.44	46.90	997.49
DJ	2.91	0.60	62.08	2.76	965.54	0.00	28.44	46.90	997.49
MP	2.91	0.60	53.87	0.00	965.54	0.00	28.44	46.90	997.49
AS	2.91	0.60	0.00	0.00	965.54	0.00	28.44	0.00	997.49
Totals	17.46	3.60	115.95	5.52	4827.70	0.00	170.64	140.70	5019.40
	DSCAD pays		EMPLOYEE pays		DSCAD pays	EMP pays	DSCAD pays	EMP pays	

In Network: \$2,000 deductible
 Out of Network: \$2,250 deductible
 In Network Out of Pocket: \$4,500
 Office visit: \$40.00

No Xray & Lab in OV
 Benefit %: 80/50
 Prescription co-pay: Generic
 Prescription Plan: MAC A (Will only pay the cost of generic brand price even if you get name brand)

BUDGET ESTIMATE

HEALTH	Jan-Aug 2021	\$38,621.60	\$965.54 per person × 5 employees × 8 months
	Sept-Dec 2021	\$22,207.40	\$965.54+15% increase = \$1110.37 per person × 5 employees × 4 months
DENTAL & LIFE	Jan-Aug 2021	\$1,533.60	\$2.91+\$0.60+\$28.44 = \$31.95 per person × 6 employees × 8 months
	Sept-Dec 2021	\$766.80	\$2.91+\$0.60+\$28.44 = \$31.95 × 6 employees × 4 months
		210.00	Flu Shot: 6 @ \$35/ea.
	Total	\$63,339.40	
	Say	\$64,000.00	Average cost per employee per month \$1066.67

Deaf Smith County Appraisal District
 Adopted 2021 Split Budget
 Workcomp Insurance Estimate (Policy Year: 1/1/2021 - 12/31/2021)

	Estimated Yearly Gross Wage		Estimated Yearly Gross Wage
D Jones		J Browning	
1/1/21-12/31/21	83,764.94	1/1/21-12/31/21	34,650.00
2020-1 wk vac buy back	1,610.86	2020-1 wk vac buy back	666.35
Total Estimate	85,375.80	Total Estimate	35,316.35
M Powers		M Enriquez	
1/1/21-12/31/21	72,974.02	1/1/21-12/31/21	34,650.00
2020-1 wk vac buy back	1,403.35	2020-1 wk vac buy back	666.35
Total Estimate	74,377.37	Total Estimate	35,316.35
A Soto		M Barrientos	
1/1/21-12/31/21	41,800.00	1/1/21-12/31/21	33,000.00
2020-1 wk vac buy back	803.85	2020-1 wk vac buy back	634.62
Total Estimate	42,603.85	Total Estimate	33,634.62

Total Estimated Wages 306,624.32

	Estimated Gross	Workcomp Rate	
Appraisers (DJ & MP)	159,753.17	\$ 1.02 per 100	\$1,629.48
Clerical-Collection (JB, ME, AS & MB)	146,871.15	\$ 0.45 per 100	\$660.92
Custodial (\$500/mo.)	6,000.00	\$ 4.97 per 100	\$298.20
		Totals	\$2,588.60
		TML Fund Discount (20%)	\$517.72
		Total Premium	\$2,070.88