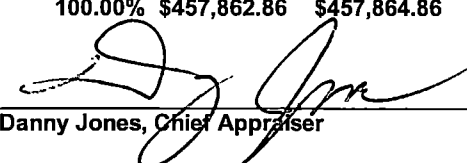


Deaf Smith CAD
ADOPTED 2025 Budget
Combined Appraisal and Collections


Account	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board	1,425	1,425	2,850	0.311228563
Appraisal Supplies	2,825	2,825	5,650	0.616996976
Audits	8,500	8,500	17,000	1.856451079
Books & Subscriptions	0	0	0	0
Building Maintenance	4,775	4,775	9,550	1.042888694
Computer Equipment	7,275	7,275	14,550	1.588903718
Custodial	4,000	4,000	8,000	0.873624037
Dues & Memberships	1,363	1,363	2,725	0.297578188
Education	9,000	9,000	18,000	1.965654084
Health Insurance	54,913	54,913	109,825	11.99323833
Insurance	6,725	6,725	13,450	1.468780413
Legal & Professional	4,700	4,700	9,400	1.026508244
Maintenance Agreement	51,910	51,910	103,820	11.33744284
Office Supplies	6,500	6,500	13,000	1.419639061
Payroll Taxes	17,254	17,254	34,509	3.768470728
Postage	13,150	13,150	26,300	2.872039022
Professional Consultants	15,500	15,500	31,000	3.385293144
Rental	2,528	2,528	5,055	0.552073606
Retirement Expense	18,826	18,826	37,651	4.111609468
Salary	213,195	213,195	426,390	46.56309868
Telephone	3,500	3,500	7,000	0.764421033
Utilities	5,500	5,500	11,000	1.201233051
Vehicles	4,500	4,500	9,000	0.982827042
Budget Total	457,863	457,863	915,726	100

Entity	Entity % Of Budget	Appraisal Payment	Collection Payment	Total Budget Allocation
City of Hereford	6.50%	\$29,476.32	\$30,006.97	\$59,483.00
Deaf Smith County	31.70%	\$143,850.85	\$146,440.54	\$290,291.00
Hereford Regional Medical	17.11%	\$77,636.09	\$79,034.75	\$156,671.00
Amarillo College	2.65%	\$11,853.96	\$12,428.71	\$24,283.00
Hereford ISD	38.76%	\$173,039.65	\$181,890.70	\$354,930.00
Adrian ISD	0.39%	\$3,536.29	\$0.00	\$3,536.00
Friona ISD	0.03%	\$251.40	\$0.00	\$251.00
Wildorado ISD	0.58%	\$5,298.78	\$0.00	\$5,299.00
Vega ISD	0.54%	\$4,914.94	\$0.00	\$4,915.00
Llano Water District	0.01%	\$83.98	\$0.00	\$84.00
Walcott ISD	1.52%	\$6,913.32	\$7,037.78	\$13,951.00
High Plains Water District	0.18%	\$801.88	\$816.32	\$1,618.00
Noxious Weed District	0.05%	\$205.39	\$209.09	\$414.00
	100.00%	\$457,862.86	\$457,864.86	\$915,726.00

Submitted by:


 Danny Jones, Chief Appraiser

Approved by:


 Edward Allison, Board Chairman

9/30/2024
 Date

Deaf Smith CAD Reserves as of 7/15/24 is \$371,666.63

**Deaf Smith CAD
ADOPTED 2025 Budget
APPRAISAL ONLY**

Account	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board	1,425	1,425	2,850	0.311228563
Appraisal Supplies	2,825	2,825	5,650	0.616996976
Audits	8,500	8,500	17,000	1.856451079
Books & Subscriptions	0	0	0	0
Building Maintenance	4,775	4,775	9,550	1.042888694
Computer Equipment	7,275	7,275	14,550	1.588903718
Custodial	4,000	4,000	8,000	0.873624037
Dues & Memberships	1,363	1,363	2,725	0.297578188
Education	9,000	9,000	18,000	1.965654084
Health Insurance	54,913	54,913	109,825	11.99323833
Insurance	6,725	6,725	13,450	1.468780413
Legal & Professional	4,700	4,700	9,400	1.026508244
Maintenance Agreement	51,910	51,910	103,820	11.33744284
Office Supplies	6,500	6,500	13,000	1.419639061
Payroll Taxes	17,254	17,254	34,509	3.768470728
Postage	13,150	13,150	26,300	2.872039022
Professional Consultants	15,500	15,500	31,000	3.385293144
Rental	2,528	2,528	5,055	0.552073606
Retirement Expense	18,826	18,826	37,651	4.111609468
Salary	213,195	213,195	426,390	46.56309868
Telephone	3,500	3,500	7,000	0.764421033
Utilities	5,500	5,500	11,000	1.201233051
Vehicles	4,500	4,500	9,000	0.982827042
Budget Total	457,863	457,863	915,726	100

Entity	2023 Levy	% of Taxes	50% Budget	(Appraisal) Total Entity Payment
City of Hereford	\$2,705,354.00	6.43780%	457,863	\$29,476.32
Deaf Smith County	\$13,202,717.00	31.41789%	457,863	\$143,850.85
Hereford Regional Medical	\$7,125,487.00	16.95619%	457,863	\$77,636.09
Amarillo College	\$1,087,964.00	2.58898%	457,863	\$11,853.96
Hereford ISD	\$15,881,683.00	37.79290%	457,863	\$173,039.65
Adrian ISD	\$324,563.00	0.77235%	457,863	\$3,536.29
Friona ISD	\$23,074.00	0.05491%	457,863	\$251.40
Wildorado ISD	\$486,325.00	1.15728%	457,863	\$5,298.78
Vega ISD	\$451,096.00	1.07345%	457,863	\$4,914.94
Llano Water District	\$7,708.00	0.01834%	457,863	\$83.98
Walcott ISD	\$634,509.00	1.50991%	457,863	\$6,913.32
High Plains Water District	\$73,597.00	0.17514%	457,863	\$801.88
Noxious Weed District	\$18,851.00	0.04486%	457,863	\$205.39
	\$42,022,928.00	100.00%		\$457,862.86

**Deaf Smith CAD
ADOPTED 2025 Budget
COLLECTIONS ONLY**

Account	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board	1,425	1,425	2,850	0.311228563
Appraisal Supplies	2,825	2,825	5,650	0.616996976
Audits	8,500	8,500	17,000	1.856451079
Books & Subscriptions	0	0	0	0
Building Maintenance	4,775	4,775	9,550	1.042888694
Computer Equipment	7,275	7,275	14,550	1.588903718
Custodial	4,000	4,000	8,000	0.873624037
Dues & Memberships	1,363	1,363	2,725	0.297578188
Education	9,000	9,000	18,000	1.965654084
Health Insurance	54,913	54,913	109,825	11.99323833
Insurance	6,725	6,725	13,450	1.468780413
Legal & Professional	4,700	4,700	9,400	1.026508244
Maintenance Agreement	51,910	51,910	103,820	11.33744284
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Postage	13,150	13,150	26,300	2.872039022
Professional Consultants	15,500	15,500	31,000	3.385293144
Rental	2,528	2,528	5,055	0.552073606
Retirement Expense	18,826	18,826	37,651	4.111609468
Salary	213,195	213,195	426,390	46.56309868
Telephone	3,500	3,500	7,000	0.764421033
Utilities	5,500	5,500	11,000	1.201233051
Vehicles	4,500	4,500	9,000	0.982827042
Budget Total	457,863	457,863	915,726	100

Entity	2023 Levy	% of Taxes	50% Budget	(Collection) Total Entity Payment
City of Hereford	\$2,705,354.00	6.55370%	457,863	\$30,006.97
Deaf Smith County	\$13,202,717.00	31.98349%	457,863	\$146,440.54
Hereford Regional Medical	\$7,125,487.00	17.26145%	457,863	\$79,034.75
Amarillo College	\$1,120,542.00	2.71451%	457,863	\$12,428.71
Hereford ISD	\$16,398,725.00	39.72580%	457,863	\$181,890.70
Adrian ISD		0.00000%	457,863	\$0.00
Friona ISD		0.00000%	457,863	\$0.00
Wildorado ISD		0.00000%	457,863	\$0.00
Vega ISD		0.00000%	457,863	\$0.00
Llano Water District		0.00000%	457,863	\$0.00
Walcott ISD	\$634,509.00	1.53709%	457,863	\$7,037.78
High Plains Water District	\$73,597.00	0.17829%	457,863	\$816.32
Noxious Weed District	\$18,851.00	0.04567%	457,863	\$209.09
	\$41,279,782.00	100.00%		\$457,864.86

2024 Budget Totals (Don't include BP's)

Appraisal Side	Collection Side
16,398,725.42 SHF-All counties	2,705,354.14 CHF
(413,152.34) Less Castro Co.	13,202,716.68 GDS
(103,889.11) Less Parmer Co.	7,125,486.78 HOS
15,881,683.97 SHF Appraisal	1,120,541.58 JAC-All Counties
1,120,541.58 JAC-All counties	16,398,725.42 SHF-All Counties
(26,066.22) Less Castro Co.	634,509.32 SWC
(6,511.42) Less Parmer Co.	73,596.76 WHP
1,087,963.94 JAC Appraisal	18,851.22 NOX
	41,279,781.90 Total Collections
324,562.86 Adrian ISD	
23,073.68 Friona ISD	
7,707.54 Llano Water District	
451,096.28 Vega ISD	
486,324.96 Wildorado ISD	
1,292,765.31 2024 Total Levy	
2,705,354.14 CHF	
13,202,716.68 GDS	
7,125,486.78 HOS	
634,509.32 SWC	
73,596.76 WHP	
18,851.22 NOX	
23,760,514.90 2024 Total Levy	
15,881,683.97 SHF	
1,087,963.94 JAC	
1,292,765.31 ISD's inside of Deaf Smith County	
23,760,514.90 Entities inside of Deaf Smith County	
42,022,928.12 Total Appraisal	

Deaf Smith CAD
ADOPTED 2025 Budget
Budget Allocation Comparison

Taxing Unit/Entity	2024*	2025
City of Hereford	46,804	59,483
Deaf Smith County	228,648	290,291
Hereford Regional Medical Center	124,351	156,671
Amarillo College	18,438	24,283
Hereford ISD	305,270	354,930
Adrian ISD	2,496	3,536
Friona ISD	204	251
Wildorado ISD	4,446	5,299
Vega ISD	3,058	4,915
Llano Water District	72	84
Walcott ISD	11,528	13,951
High Plains Water District	1,771	1,618
Noxious Weed District	341	414
<i>*from CAD Investment account</i>	80,000	
Total Entity Payments	827,427	915,726

Deaf Smith CAD
ADOPTED 2025 Budget
Compared to Previous Years

Account	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Increase (Decrease)
Appraisal Review Board	3,635	3,550	3,500	3,450	3,550	2,850	(700)
Appraisal Supplies	400	500	500	500	550	5,650	5,100
Audits	5,900	6,000	8,000	8,500	15,000	17,000	2,000
Books & Subscription	3,960	4,320	3,950	5,030	4,050		(4,050)
Building Maintenance	6,550	7,050	6,850	7,800	10,150	9,550	(600)
Computer Equipment	4,050	4,050	6,050	6,050	7,550	14,550	7,000
Custodial	7,200	7,200	7,200	7,400	8,000	8,000	0
Dues & Memberships	1,785	2,090	1,840	1,790	2,140	2,725	585
Education & Seminar	11,550	17,440	13,440	13,750	12,450	18,000	5,550
Health Insurance	76,500	64,000	66,500	73,479	98,635	109,825	11,190
Insurance	5,227	5,451	5,585	7,330	8,854	13,450	4,596
Legal & Professional	4,680	8,190	8,240	6,050	7,750	9,400	1,650
Maintenance Agreement	51,958	56,130	56,390	70,854	80,261	103,820	23,559
Office Supplies	9,350	10,050	10,550	10,100	9,800	13,000	3,200
Payroll Taxes	25,264	25,077	26,842	28,458	32,725	34,509	1,784
Postage	25,400	27,000	26,500	23,500	28,600	26,300	(2,300)
Professional Consultants	28,500	19,750	19,750	21,000	30,000	31,000	1,000
Rentals	6,330	6,340	6,290	6,270	4,700	5,055	355
Retirement Expense	24,029	27,076	29,113	30,978	35,592	37,651	2,059
Salary	305,537	306,624	329,697	355,820	403,071	426,390	23,319
Telephone	5,700	5,650	6,100	5,300	7,000	7,000	0
Utilities	7,400	8,000	7,900	7,700	10,500	11,000	500
Vehicles	3,500	4,000	4,000	4,500	6,500	9,000	2,500
Totals	624,405	625,538	654,787	705,609	827,428	915,726	88,298

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Appraisal Review Board			
Attorney		1,000	1,000
Class attendance per diem (1 class, 3 members @ \$200/day)	600	600	600
Class fees - State Comptroller's office (1 class, 5 people @ \$50/ea)		300	
Class meal (5 @ \$25 each)		150	
Class mileage (1 class, 3 members @ 100 miles X \$.65/mi)		250	
Meeting - Short 30 minute (2 meetings, 3 members @ \$50)	250	300	300
Meeting - Full Day Protests (1 meeting, 3 members @ \$200/day)	600	600	600
Meeting - Additional 1/2 day (1 meeting, 3 members @ \$100/day)		300	300
Voice recorder		50	50
ARB TOTAL	1,450	3,550	2,850
Appraisal Supplies			
AIRPAC (Plane listings/reports) (2 year subscription)	51	0	100
Digital cameras			1,500
InfoNation (Commercial Vehicle Appraisal Guide), 2024: \$650		650	800
Marshall & Swift (commercial appraising book)	1,460	800	1,500
Meals (while appraising in the country)	90	250	250
Source Strategies (Hotel factbook)		500	500
Supplies (magnetic truck decals, 300 ft tape measure, etc.)	618	500	500
USPAP Publications (2 yr manual, odd years)		0	500
APPRAISAL SUPPLIES TOTAL	2,220	2,700	5,650
Audit			
Financial Audit of Deaf Smith CAD	13,200	15,000	17,000
AUDIT TOTAL	13,200	15,000	17,000

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Building Maintenance			
Carpet cleaning		1,000	1,000
Door/vault repair		1,750	1,750
Electrical repairs (HVAC servicing, replace light fixtures)	487	3,000	3,000
Fire Extinguisher service (3 extinguishers)	141	200	200
<i>Office improvement</i>		0	
Plumbing repairs		2,000	2,000
Roof repairs		500	500
Window cleaning (\$120/qtr)	120	400	500
Witkowski Pest Control (\$100/qtr)	200	400	400
Misc. (Ice melt, door key replacements, snow removal, etc.)	132	200	200
BUILDING MAINTENANCE TOTAL	1,080	9,450	9,550
Computer Equipment			
BIS-Computers/laptops, monitors, software and set up	2,237	5,000	10,000
Printers, scanners	2,000	2,000	4,000
Misc repairs	121	550	550
COMPUTER EQUIPMENT TOTAL	4,359	7,550	14,550
Custodial			
Janitorial service (labor only) (\$500/mo)	6,000	6,000	6,000
General supplies (breakroom & janitorial supplies)	912	2,000	2,000
CUSTODIAL TOTAL	6,912	8,000	8,000

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Dues & Membership			
Amazon Prime	194	200	200
TAAD (based on Appraisal Budget \$250,000-\$499,999)	775	800	800
TAAO (6 @ \$125)	100	400	875
TDLR - Registered Professional Appraiser (RPA) license fees (4 @ \$50)	90	200	200
TDLR - Registered Tax Assessor (RTA) license fees (3 @ \$50)	135	200	200
TDLR - Registered Tax Collector (RTC) license fees (2 @ \$50)			100
Misc (application fee @ \$100, Social Security Administration @ \$35)	235	340	350
DUES & MEMBERSHIP TOTAL	1,529	2,140	2,725
Education & Seminar (See attached breakdown by year & employee)			
Comptroller's Property Tax Institute (College Station-DJ & MP)			
Conference for Employers (Amarillo-JB & AS)	482		
Cybersecurity Training (Online-All employees, annually)	240	300	400
Harris Govern Conference (Frisco-MP, DR, AS)	1,862	6,000	6,000
Legislative update (Austin, odd years)		0	5,000
North Plains Chapter TAAO meetings (Amarillo)		500	500
Public Funds Investment Act (Online-DJ & MP, even years)			
RPA core education (Amarillo-DR & AS)	136	4,150	1,650
RPA continuing education (Online-DJ & MP; Chief Appraiser Ethics, State laws/Rules update, USPAP refresher)	130	600	600
RTA continuing education (Online/Amarillo-MP & AS; State laws/Rules update)			800
RTC core education (Amarillo-MB & AG)			1,850
RPA/RTC classes (Austin)	1,250	0	0
Truth in Taxation refresher (DJ, MP & AS)	75	400	200
Misc (exam fees, Property Tax Code & Laws)		500	1,000
EDUCATION & SEMINAR TOTAL	4,174	12,450	18,000

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Health Insurance			
TML Health Insurance (See attached breakdown by employee)	74,559	98,135	109,325
Cafeteria Plan Administrative Fee (Wage Works, Inc)	485	500	500
HEALTH INSURANCE TOTAL	75,044	98,635	109,825
Insurance			
CNA Surety Bond: Public Employee Dishonesty	213	250	250
Notary Bond/Filing Fee - (3 @ \$80 per employee)	0	80	100
TML - Auto policy, 2024: Liab-\$656, Phys dmg-\$529	827	900	1,700
TML - Cyber liability and Security breach coverage, 2024: \$350	0		700
TML - Errors & Omissions, 2024: \$971	882	1,000	1,100
TML - General Liability, 2024: \$567	328	400	1,000
TML - Real & Personal Property, 2024: \$4253	2,782	3,500	6,600
TML - Workers Comp, 2024: \$1799.60	1,660	2,724	2,000
INSURANCE TOTAL	6,693	8,854	13,450
Legal & Professional			
County Clerk: Deeds (\$45/mo) & Agenda Postings (4 BOD, 3 ARB @ \$2/ea)	598	600	600
Hereford Brand (Jan) Updated Property Tax Information (Taxpayer Rights)	504	500	600
Hereford Brand (May) Property Tax Protest & Appeal Procedures	280	500	500
Hereford Brand (July) Budget Public Hearing Notice	224	400	350
Hereford Brand (Sept) Proposed Tax Rate Notice (2 1/2 pg ads @ \$504/ea, 4 3/4 pg ads @ \$756/ea)	4,032	3,500	5,000
Hereford Brand: Sheriff sale ads (must run 3X, usually Qtr pg ad, 2 sales)		2,000	2,000
Misc Notices (Depository bid, employment ad, Sheriff struck off property)	434	250	350
LEGAL & PROFESSIONAL TOTAL	6,072	7,750	9,400

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Maintenance Agreements & Software			
<i>BIS Consulting - Antivirus Cloud service</i>		0	900
BIS Consulting - Automated backups (Servers & Workstations)	3,467	4,050	6,150
<i>BIS Consulting - Discount for Bundled Services</i>			(5,759)
BIS Consulting - Email archive & hosting	883	883	1,009
BIS Consulting - IT Maintenance (Servers & Workstations)	7,129	9,700	13,940
BIS Consulting - Office 365 (7 @ \$174/ea/qtr)	979	979	1,220
BIS Consulting - Router Maintenance	1,080	1,125	1,125
Harris Govern Online/BIS - Entity Truth in Taxation Calculator	1,220	1,261	1,324
Harris Govern Online/BIS - GIS Interactive Maps	1,440	1,268	2,512
Harris Govern Online/BIS - Homepage	299	1,495	1,306
Harris Govern Online/BIS - Online Appeals	1,380	4,140	3,788
Harris Govern Online/BIS - Property Search w/ARB database	437	2,185	1,909
Harris Govern Online/BIS - Truth in Taxation Website	1,793	1,647	2,411
Harris Govern - GIS Parcel Base Map Maintenance	6,573	6,902	7,586
Harris Govern - Matix Maintenance	2,581	2,788	3,064
Harris Govern - PACS Appraisal - 7 licenses	24,215	26,636	29,276
Harris Govern - PACS Collections - 7 licenses	13,820	15,202	16,709
QuickBooks Desktop Pro Plus, 2024: \$849	749	1,000	1,000
QuickBooks Payroll, 2024: \$849	650	800	1,000
<i>Texas Imagery Service</i>			8,000
Visual Edge: based off copier usage (Avg \$10/mo)	180	250	350
<i>Misc: ArcGIS, Development fees (ARB database, Taxpayer Portal)</i>	4,700		5,000
MAINTENANCE AGREEMENTS & SOFTWARE TOTAL	73,575	82,311	103,820

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

[illegible]

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Postage & Mailing			
January: HS Exemption & 1-D-1	139	700	700
January: (Variverge) 2nd Notice - taxes delinquent February 1, 2024: \$2861	2,486	3,000	3,500
January/February: Ag Crop Survey with metered return envelope	780	1,000	1,000
May: Delinquent Notice - 20% Attorney Fee added in July	598	800	800
May: Rendition Penalty Notice	277	300	350
June: (Variverge) - Notice of Appraised Value	6,826	8,000	9,000
August: Truth in Taxation website postcard	4,110	5,000	
October: (Variverge) - Tax Statements	5,052	6,000	7,000
December: Renditions	433	600	750
USPS: Business Reply Mail (charge for return mail address changes)	200	200	200
General postage for returning tax receipts, Certified Mail, sales surveys	1,946	2,500	2,500
Supplies (printhead, EZ seal, ink cartridge)	317	500	500
POSTAGE TOTAL	23,165	28,600	26,300
Professional Consultant			
<i>Certified Public Accountant</i>			1,000
Morgan Ad Valorem (31 accts @ \$500; 5 @ \$750; 1 @ \$1000)	21,000	25,000	25,000
Seasonal help	2,486	5,000	5,000
PROFESSIONAL CONSULTANT TOTAL	23,486	30,000	31,000
Rental			
First Financial Bank (5 parking spaces @ \$12/ea/mo)	606	600	750
Pitney Bowes Postage Meter Lease (\$1001.37/qtr)	3,591	3,600	4,005
PO Box (2024: \$266)	252	250	300
RENTAL TOTAL	4,449	4,450	5,055
Retirement			
Retirement 9% District Match	29,789	35,592	37,651
RETIREMENT TOTAL	29,789	35,592	37,651

Deaf Smith CAD
ADOPTED 2025 Budget
Line Item Detail

Account Name	2023 Actually Spent	2024 Adopted Budget	2025 Proposed Budget
Salary			
Danny Jones	90,222	92,928	97,575
Mark Powers	80,454	85,281	90,398
Miranda Barrientos	27,936	43,054	45,207
Jeanette Browning	42,635	44,767	47,005
Ale Guerrero	7,292	35,000	38,000
Daniel Rico	41,760	44,266	46,479
Anthony Soto	47,330	50,170	53,682
Unused vacation buyback	1,735	7,605	8,045
SALARY & WAGE TOTAL	339,363	403,071	426,390
Telecommunications			
AT&T - Cell phones (Avg \$150.00/mo)	1,908	3,000	3,000
WT Services - Phone & Fax (Avg \$140/mo)	1,662	2,000	2,000
WT Services - Internet (Avg \$91/mo)	1,110	1,500	1,500
Misc. (phone case, power brick/cable, new phones)		500	500
TELEPHONE TOTAL	4,680	7,000	7,000
Utilities			
Atmos Energy - Natural Gas (Avg \$142/mo)	1,704	2,500	2,500
City of Hereford - Water/Sewer (Avg \$78/mo)	894	1,500	1,500
Xcel Energy - Electricity (Avg \$479/mo)	5,745	6,500	7,000
UTILITIES TOTAL	8,342	10,500	11,000
Vehicle			
Fuel (Avg \$178/mo)	2,342	4,000	5,000
Maint. & repairs: Oil changes, tires, flats, general repairs, washes	2,246	2,500	4,000
VEHICLE TOTAL	4,588	6,500	9,000
Total of All Expenses	669,631	827,328	915,726

Deaf Smith CAD
ADOPTED 2025 Budget
Salaries

Employee / Position	2024	2025							
	Last Year's Salary	Proposed Salary	Vacation buy back (Max. 5 days)	District Paid Soc Security & Medicare	Unemployment Taxes @ 3% (Max. \$9,000)	District Paid Retirement @ 9%	District Paid Health/Life Dental Ins.	Use of District Vehicle	Total Wage & Benefit Cost
D Jones - Chief Appraiser	92,928.44	97,574.86	1,876.44	7,608.02		8,781.74	7,018.00	Yes	122,859.06
M Powers - Assistant Appraiser	85,281.09	90,397.96	1,738.42	7,048.43		8,135.82	6,233.00	Yes	113,553.63
M Barrientos - Delinquent Tax Clerk	43,054.00	45,206.70	869.36	3,524.82		4,068.60	22,404.00	No	76,073.48
J Browning - Bookkeeper	44,766.75	47,005.09	903.94	3,665.04		4,230.46	6,459.00	No	62,263.53
Ale Guerrero - Tax Clerk	35,000.00	38,000.00	730.77	2,962.90		3,420.00	22,404.00	No	67,517.67
D Rico - Appraiser	44,265.60	46,478.88	893.82	3,624.01		4,183.10	22,404.00	Yes	77,583.82
A Soto - Bookkeeper	50,169.80	53,681.69	1,032.34	4,185.62		4,831.35	22,404.00	No	86,135.00
Totals	395,465.68	418,345.17	8,045.10	32,618.86	1890.00	37,651.07	109,326.00		605,986.19
		426,390.27 Wage Subtotal		34,508.86 Payroll Taxes Subtotal					
		460,899.13 Total Wage & Payroll Tax Expense							

Deaf Smith CAD
ADOPTED 2025 Budget
Health Insurance & Workers' Compensation

2024 Health Insurance Breakdown

	Health	Dental	Vision	Life	AD&D	Per Month Totals
MB	1,567.84	40.66	8.93	2.91	0.60	1,620.94
JB	412.38	40.66	8.93	2.91	0.60	465.48
AG	1,567.84	40.66	8.93	2.91	0.60	1,620.94
DJ	452.88	40.66	8.93	2.91	0.60	505.98
MP	396.04	40.66	8.93	2.91	0.60	449.14
DR	1,567.84	40.66	8.93	2.91	0.60	1,620.94
AS	1,567.84	40.66	8.93	2.91	0.60	1,620.94
Monthly Total	7,532.66	284.62	62.51	20.37	4.20	7,904.36
Annual Total	90,391.92	3,415.44	750.12	244.44	50.40	\$94,852.32
15% increase	13,558.79	512.32	112.52	36.67	7.56	\$14,227.85
Flu shots	245.00					245.00
					Total	\$109,325.17

Workers' Comp Estimate

	Proposed Salary	Vacation buyback	Estimated Yearly Gross Wage
MB	\$ 45,206.70	\$ 869.36	\$ 46,076.06
JB	\$ 47,005.09	\$ 903.94	\$ 47,909.03
AG	\$ 38,000.00	\$ 730.77	\$ 38,730.77
DJ	\$ 97,574.86	\$ 1,876.44	\$ 99,451.30
MP	\$ 90,397.96	\$ 1,738.42	\$ 92,136.38
DR	\$ 46,478.88	\$ 893.82	\$ 47,372.70
AS	\$ 53,681.69	\$ 1,032.34	\$ 54,714.03
Total			\$ 426,390.27

	Estimated Salary	Work Comp Rate	
Appraisers (DJ, MP, DR)	238,960.38	\$ 1.02 per 100	\$2,437.40
Clerical-Collection (MB, AG, JB, AS)	187,429.89	\$ 0.45 per 100	Deaf Smith CAD Re
Custodial (MB, DJ, MP) (\$500/mo.)	6,000.00	\$ 4.97 per 100	\$298.20
		Totals	\$2,735.60
		TML Fund Discount (20%)	\$547.12
		Total Premium	\$2,188.48