

7/9 @ Aug/5



Atascosa Central Appraisal District
1020 Bensdale Road, Suite A
PO Box 600
Pleasanton, TX 78064

July 19, 2024

Honorable Judge Weldon Cude
Atascosa County Courthouse
1 Courthouse Circle
Jourdanton, TX 78026

Re: 2025 Atascosa Central Appraisal District Approved Budget

Please find enclosed the 2025 Atascosa Central Appraisal District Budget that was approved at the Board of Directors Regular Called Meeting held on **July 18, 2024**.

This Budget will take effect automatically; however, section 6.06(b) of the Texas Property Tax Code states, "if a majority of the governing bodies of the taxing entities entitled to vote on the appointment of the Board Members adopt resolutions disapproving the Budget and files them with the Secretary of the Board within 30 days after its adoption, the Budget does not take effect; and the Board shall adopt a new Budget within 30 days of the disapproval."

If you have any questions, or would care to discuss the enclosed Budget, please contact any Board Member or Michelle L. Berdeaux, Chief Appraiser.

Sincerely,

Handwritten signature of Susan B. Netardus in blue ink.

Susan B. Netardus, Secretary

Board of Directors

SBN: AA

Enclosure

ACAD 2025 Proposed Budget

Approved:	Revenue	2023 Approved Budget	2024 Amended Budget	2025 Proposed Budget
	District Share (Net Operating Income)	\$1,985,114.65	\$2,439,781.11	\$2,539,174.63
	Other Income			
	Investment Income	\$931.00	\$939.25	\$1,000.00
	Map/Copy Sales	\$30.00	\$30.00	\$30.00
	10% Penalty	\$4,592.07	\$3,418.51	\$3,500.00
	Total Revenue:	\$1,990,667.72	\$2,444,168.87	\$2,543,704.63
	Expenditures			
	Salaries & Benefits	\$1,178,861.56	\$1,295,450.35	\$1,391,388.63
	Supplies	\$69,000.00	\$85,500.00	\$85,500.00
	Capital Expenditures	\$53,045.00	\$113,045.00	\$67,045.00
	Right to Use Assets (Lease Equipment Agreements)	\$18,299.82	\$13,165.68	\$11,485.00
	Reserves for Litigation Expenses	\$50,000.00	\$50,000.00	\$50,000.00
	Other Services & Supplies	\$634,208.09	\$895,785.76	\$945,241.00
	Total Expenditures:	\$2,003,414.47	\$2,452,946.79	\$2,550,659.63
	Interest and revenue gained from map and copy sales is retained by ACAD.†	\$5,553.07	\$6,130.00	\$6,130.00
	Refund of Surplus to Entities (Deducted from Fund Balance) *	\$97,622.13	\$0.00	\$0.00
	Capital Improvement/Replacement Reserve (Estimated)	\$72,174.00	\$134,234.89	\$109,797.82
	Unexpended Interest & Misc. Revenue**	\$80,419.34	\$76,645.88	\$76,645.88
		\$2,178,763.67	\$2,593,311.68	\$2,666,587.45

* Refund of Surplus is estimated and subject to final audit report.

**Funds earned and retained by ACAD not subject to refund. Current year totals are estimated and subject to final audit.

Expense Breakdown

Category	2023	2024	2025	Total
Salaries	\$840,039.06	\$938,618.29	\$1,010,729.84	
Benefits	\$338,822.50	\$356,832.06	\$380,658.79	\$1,391,388.63
Supplies				
General Office Supplies	\$12,000.00	\$13,000.00	\$13,000.00	
Computer Supplies	\$7,500.00	\$8,000.00	\$8,000.00	
Mapping Supplies	\$7,500.00	\$7,500.00	\$7,500.00	
Dues/Subscriptions	\$13,000.00	\$25,000.00	\$25,000.00	
Leased Equipment	\$6,000.00	\$9,000.00	\$9,000.00	
Office Equipment/Furniture	\$4,000.00	\$4,000.00	\$4,000.00	
Vehicle Maintenance/Fuel	\$19,000.00	\$19,000.00	\$19,000.00	\$85,500.00
Capital Expenditures				
Capital Equipment	\$53,045.00	\$53,045.00	\$53,045.00	
Capital Improvements	\$0.00	\$60,000.00	\$14,000.00	\$67,045.00
Litigation				
Reserves for Litigation	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Other Services & Supplies				
Property Lease Agreement	\$0.00	\$215,000.00	\$222,000.00	
Workers Compensation	\$5,600.00	\$5,600.00	\$5,600.00	
Unemployment	\$6,500.00	\$5,000.00	\$5,000.00	
Unfunded Payroll Liability	\$7,500.00	\$9,000.00	\$9,000.00	
Custodial Services	\$10,500.00	\$10,500.00	\$13,000.00	
Annual Audit	\$6,000.00	\$6,500.00	\$7,000.00	
ARB Expenses	\$52,500.00	\$58,000.00	\$58,000.00	
ARB Legal Fees	\$10,000.00	\$10,000.00	\$10,000.00	
Computer Maintenance	\$96,506.09	\$114,383.76	\$180,811.00	
Computer Equipment	\$8,000.00	\$10,000.00	\$10,000.00	
Legal Fees	\$30,000.00	\$30,000.00	\$30,000.00	
Security Officers	\$0.00	\$6,500.00	\$6,500.00	
Outside Appraisal Services	\$178,202.00	\$177,380.00	\$177,830.00	
Professional Services	\$5,000.00	\$5,000.00	\$5,000.00	
Document Shredding	\$5,000.00	\$5,000.00	\$5,000.00	
Postage/Related Fees	\$34,500.00	\$36,000.00	\$36,000.00	
Forms/Printing	\$30,000.00	\$30,000.00	\$30,000.00	
Homestead Audit Mailing	\$20,000.00	\$15,000.00	\$15,000.00	
CA/DCA Vehicle Allowance	\$14,400.00	\$14,400.00	\$14,400.00	
Commercial/BPP Vehicle Allowance	\$0.00	\$6,000.00	\$6,000.00	
CAD School/Educ.	\$25,000.00	\$25,000.00	\$25,000.00	
Travel	\$15,000.00	\$15,000.00	\$15,000.00	
Ads & Legal Notices	\$7,000.00	\$7,000.00	\$7,000.00	
Utilities (All)	\$32,000.00	\$32,000.00	\$32,000.00	
Security Systems	\$3,500.00	\$4,200.00	\$3,100.00	
Yard Maintenance	\$5,500.00	\$5,500.00	\$0.00	
Building Repairs	\$20,000.00	\$20,000.00	\$10,000.00	
Casualty Insurance	\$6,000.00	\$7,000.00	\$7,000.00	
BOD Travel/Expenses	\$0.00	\$10,000.00	\$0.00	\$945,241.00
Total Expenditures:	\$1,985,114.65	\$2,438,959.11	\$2,539,174.63	
Total Difference Of:		4.11%	\$100,215.52	\$2,539,174.63

2025 Capital Outlay Breakdown

Capital Expenditure	Amount
GIS Aerial Upgrade 2024 Flight 1st Payment	\$53,045.00
Total:	\$53,045.00

Principal on Long Term Debt	Amount
Building Off Market Fee	\$14,000.00
	\$14,000.00
	\$67,045.00

2025 SALARY AND BENEFIT SCHEDULE

CLASSIFICATION	2023	2023 BENEFITS	2024	2024 BENEFITS	2025	2025 BENEFITS
1. Chief Appraiser	\$103,941.95	\$30,225.24	\$125,500.00	\$34,005.05	\$150,000.00	\$38,995.00
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$16,693.08		\$20,155.30		\$24,090.00	
Medicare	\$1,507.16		\$1,819.75		\$2,175.00	
2. Assistant Chief Appraiser	\$70,351.84	\$23,675.26	\$92,150.00	\$28,165.47	\$109,900.00	\$31,815.90
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$10,630.16		\$14,799.29		\$17,505.40	
Medicare	\$1,020.10		\$1,336.18		\$1,580.50	
3. Appraiser RPA Commercial Team Lead	\$53,000.00	\$21,305.30	\$61,000.00	\$22,711.10	\$63,266.00	\$23,807.88
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$8,511.80		\$9,796.60		\$10,160.52	
Medicare	\$768.50		\$884.50		\$917.36	
4. Appraiser RPA Residential Team Lead	\$53,000.00	\$21,305.30	\$61,000.00	\$22,711.10	\$63,266.00	\$23,807.88
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$8,511.80		\$9,796.60		\$10,160.52	
Medicare	\$768.50		\$884.50		\$917.36	
5. Appraiser RPA Residential/Commercial/GIS	\$52,466.45	\$21,211.88	\$58,000.00	\$22,185.80	\$59,450.00	\$23,139.70
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$8,426.11		\$9,314.80		\$9,547.67	
Medicare	\$760.76		\$841.00		\$862.03	

2025 SALARY AND BENEFIT SCHEDULE

CLASSIFICATION	2023	2023 BENEFITS	2024	2024 BENEFITS	2025	2025 BENEFITS
6. Appraiser RPA Residential/Commercial/AG	\$52,466.45	\$21,211.88	\$58,000.00	\$22,185.80	\$58,000.00	\$22,885.80
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$8,426.11		\$9,314.80		\$9,314.80	
Medicare	\$760.76		\$841.00		\$841.00	
7. Appraiser RPA <i>BPP/DATA ENTRY</i>	\$48,720.31	\$20,555.92	\$56,570.00	\$21,935.41	\$58,000.00	\$22,885.80
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$7,824.48		\$9,085.14		\$9,314.80	
Medicare	\$706.44		\$820.27		\$841.00	
8. Appraiser RPA Residential/Commercial/AG	\$48,720.31	\$20,555.92	\$50,181.92	\$20,816.85	\$50,181.92	\$21,516.85
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$7,824.48		\$8,059.22		\$8,059.22	
Medicare	\$706.44		\$727.64		\$727.64	
9. Appraiser RPA Residential/Commercial/AG	\$47,500.00	\$20,342.25	\$48,925.00	\$20,596.77	\$50,181.92	\$21,516.85
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$7,628.50		\$7,857.36		\$8,059.22	
Medicare	\$688.75		\$709.41		\$727.64	
10. Administrative Assistant/ Bookkeeper	\$44,242.30	\$19,771.83	\$45,569.57	\$20,009.23	\$47,875.00	\$21,112.91
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$7,105.31		\$7,318.47		\$7,688.73	
Medicare	\$641.51		\$660.76		\$694.19	

2025 SALARY AND BENEFIT SCHEDULE

CLASSIFICATION	2023	2023 BENEFITS	2024	2024 BENEFITS	2025	2025 BENEFITS
11. Systems Analyst RTA ARB/ORO/TLO	\$46,482.07	\$20,164.01	\$56,000.00	\$21,835.60	\$67,400.00	\$24,531.74
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$7,465.02		\$8,993.60		\$10,824.44	
Medicare	\$673.99		\$812.00		\$977.30	
12. Deed/Map Research Supervisor	\$55,122.04	\$21,676.87	\$56,775.70	\$21,971.43	\$58,000.00	\$22,885.80
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$8,852.60		\$9,118.18		\$9,314.80	
Medicare	\$799.27		\$823.25		\$841.00	
13. Deed Clerk-L4	\$43,185.77	\$19,586.83	\$44,481.34	\$19,818.68	\$45,593.00	\$20,713.33
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$6,935.63		\$7,143.70		\$7,322.24	
Medicare	\$626.19		\$644.98		\$661.10	
14. Exemption Technician RTA level VI- L4	\$43,185.77	\$19,586.83	\$44,481.34	\$19,818.68	\$48,533.00	\$21,228.13
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$6,935.63		\$7,143.70		\$7,794.40	
Medicare	\$626.19		\$644.98		\$703.73	
15. Property Transaction Clerk ARB Asst./Quality Control-L2	\$38,826.90	\$18,823.59	\$39,991.71	\$19,032.55	\$40,991.50	\$19,907.61
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$6,235.60		\$6,422.67		\$6,583.23	
Medicare	\$562.99		\$579.88		\$594.38	

2025 SALARY AND BENEFIT SCHEDULE

CLASSIFICATION	2023	2023 BENEFITS	2024	2024 BENEFITS	2024	2024 BENEFITS
16. Property Owner Assistance Clerk/ Front Desk-L2	\$38,826.90	\$18,823.59	\$39,991.71	\$19,032.55	\$40,991.50	\$19,907.61
Health	\$11,550.00		\$11,550.00		\$12,250.00	
Life	\$115.00		\$120.00		\$120.00	
Dental	\$360.00		\$360.00		\$360.00	
Pension	\$6,235.60		\$6,422.67		\$6,583.23	
Medicare	\$562.99		\$579.88		\$594.38	
	2023 Salaries	\$840,039.06	2024 Salaries	\$938,618.29	2025 Salaries	\$1,010,729.84
	2023 Benefits	\$338,822.50	2024 Benefits	\$356,832.06	2025 Benefits	\$380,658.79

Atascosa Central Appraisal District 2025 Pro-Rata Share Estimates

2025 Proposed Budget		BUDGET	\$2,539,174.63	
<u>JURISDICTION:</u>	<u>2024 Levy</u>	<u>PERCENT</u>	<u>ALLOCATION</u>	<u>QTRTRY PAYMENT</u>
Atascosa County/FMLR	\$30,932,146.46	0.32370	\$821,934.90	\$205,483.72
Charlotte ISD	\$3,928,856.73	0.04112	\$104,398.33	\$26,099.58
Jourdanton ISD	\$10,614,224.68	0.11108	\$282,043.20	\$70,510.80
Karnes ISD	\$1,635,539.30	0.01712	\$43,459.86	\$10,864.97
Lytle ISD	\$4,452,100.56	0.04659	\$118,302.07	\$29,575.52
Pleasanton ISD	\$23,861,151.55	0.24970	\$634,043.07	\$158,510.77
Poteet ISD	\$7,143,347.55	0.07475	\$189,814.39	\$47,453.60
Somerset ISD	\$2,987,688.54	0.03127	\$79,389.43	\$19,847.36
City of Charlotte	\$312,824.64	0.00327	\$8,312.44	\$2,078.11
City of Christine	\$97,451.19	0.00102	\$2,589.49	\$647.37
City of Jourdanton	\$2,163,046.90	0.02264	\$57,476.90	\$14,369.22
City of Lytle	\$765,499.27	0.00801	\$20,340.99	\$5,085.25
City of Pleasanton	\$4,833,009.96	0.05058	\$128,423.66	\$32,105.92
City of Poteet	\$1,210,258.75	0.01267	\$32,159.23	\$8,039.81
Evergreen Water	\$312,354.23	0.00327	\$8,299.94	\$2,074.98
Atascosa ESD1	\$292,192.48	0.00306	\$7,764.19	\$1,941.05
Atascosa MUD1	\$15,901.59	0.00017	\$422.54	\$105.64
TOTALS:	\$95,557,594.38	1.00000	\$2,538,752.09	\$634,688.02

Quarterly=X 4

** Pro-rata payments are estimated. Final payment amounts will be adjusted when all tax rates/levies are set for the current year.