

Shackelford County Appraisal District

2018 Adopted Budget

Approved by the board of directors on September 7, 2017

Shackelford County Appraisal District
Adopted 2018 Budget
Table of Contents

Proposed Budget

Statement of Revenues, Expenditures, and Change in Fund Balance	1
Detail and Comparative Analysis	2
Notes to the Budget	3

Supplemental Information

Detail of Proposed, Budgeted, and Actual Employee Expenditures	13
Proposed Budget Expenditure Allocation by Tax Unit	14

Shackelford County Appraisal District
 Adopted Budget - Statement of Revenues, Expenditures, and Change in Fund Balance
 Year Ended December 31, 2018

	<u>2018 Proposed</u>
Revenues	
Local funding	365,444
Other income	6,000
	<u>371,444</u>
Expenditures	
Appraising, assessing, and collecting	317,176
Administrative	18,626
Building expense	24,100
Capital outlay	1,200
	<u>361,102</u>
Excess of revenues over (under) expenditures	10,342
Beginning fund balance (estimated)	<u>55,463</u>
Ending fund balance (estimated)	<u><u>65,805</u></u>

See accompanying notes to the proposed budget

Shackelford County Appraisal District
 Adopted Budget - Detail and Comparative Analysis
 Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2018 / 2017</u>	<u>2018 / 2016</u>
	Adopted Budget	Adopted Budget	Audited Actual	Budget Vs. Budget	Budget Vs. Actual
Revenues					
Local funding	\$ 365,444	\$ 360,308	\$ 355,234	\$ 5,136	\$ 10,210
Other income	6,000	11,400	14,465	(5,400)	(8,465)
	<u>371,444</u>	<u>371,708</u>	<u>369,699</u>	<u>(264)</u>	<u>1,745</u>
Expenditures					
Appraisal services	47,500	36,000	47,000	11,500	500
Appraisal review board	2,000	2,000	1,558	-	442
Audit	4,000	4,000	4,000	-	-
Appraising expense	3,000	3,000	613	-	2,387
Software and computer maintenance:	42,000	38,000	40,162	4,000	1,838
Consulting	8,000	18,000	27,000	(10,000)	(19,000)
Education and training	3,500	7,000	10,067	(3,500)	(6,567)
Employee expenditures	211,176	219,924	193,046	(8,748)	18,130
Insurance	2,126	1,250	2,126	876	-
Office expense	12,500	10,150	14,438	2,350	(1,938)
Building:					
Insurance - building	500	945	300	(445)	200
Repairs and maintenance	-	-	975	-	(975)
Debt service	13,800	13,800	13,760	-	40
Utilities	8,000	6,000	8,149	2,000	(149)
Property taxes	1,800	889	1,828	911	(28)
Capital outlay	1,200	-	-	1,200	1,200
	<u>361,102</u>	<u>360,958</u>	<u>365,022</u>	<u>144</u>	<u>(3,920)</u>
Excess of revenues over (under) expenditures	10,342	10,750	4,677	(408)	5,665
Beginning fund balance	55,463	44,663	39,986	15,477	15,477
Ending fund balance	<u>\$ 65,805</u>	<u>\$ 55,413</u>	<u>\$ 44,663</u>	<u>\$ 15,069</u>	<u>\$ 21,142</u>

See accompanying notes to the proposed budget

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 1: Revenues

The Shackelford County Appraisal District (hereafter referred to as "the District") generates revenues from both governmental and business like activities in order to operate as the jurisdictional appraisal district and central tax office. Governmental activities are made up of revenues received in the form of local funding from authorized taxing units of which the District appraises and assesses property within the District's jurisdiction, as well as other fees collected in association with governmental activities. Business like activities consist of revenues generated from the leasing of District owned vacant office space to other organizations. For budgeting purposes, any revenues other than local funding are classified as "other income". Below is a reconciliation of revenues by activity type and budget classification to total revenues.

Reconciliation of revenues by activity type			
	Budgeted 2018	Budgeted 2017	Actual 2016
Governmental activities:			
Local funding	\$ 365,444	\$ 360,308	\$ 355,234
Interest income	100	100	1,342
Miscellaneous income	500	500	3,188
	366,044	360,908	359,764
Business like activities:			
Rents received - budgeted & actual	5,400	10,800	9,935
<i>Est. budget change from loss of rent</i>		<i>(3,150)</i>	
<i>Est. adjusted budget</i>	\$ 371,444	\$ 368,558	\$ 369,699

Reconciliation of budget class			
	Budgeted 2018	Budgeted 2017	Actual 2016
Local funding	\$ 365,444	\$ 360,308	\$ 355,234
Other income	6,000	11,400	14,465
Budgeted & actual	371,444	371,708	369,699
<i>Est. budget change from loss of rent</i>		<i>(3,150)</i>	
<i>Est. adjusted budget</i>	\$ 371,444	\$ 368,558	\$ 369,699

The District budgeted for full occupancy in 2017, however, one tenant did not renew their lease after May 2017. Therefore, there will be a budget difference for 2017 and only half occupancy is budgeted for 2018.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 2: Local Funding

The local funding required by the District to operate (local funding need) is calculated considering total expenditures, less any other revenues, and excluding any restricted revenues from other sources that are designated for specific purpose funds. The individual taxing unit's contribution to the local funding need is proportionate to the tax unit's tax levy compared to the total of all tax levies in the District's appraising jurisdiction. The local funding rate for each tax unit is allocated based on the taxing unit's percentage of total taxes levied in the District's jurisdiction during the second prior year (allocation rate). The amount of local funding shared by the tax unit is computed by multiplying the allocation rate by the tax unit's first prior year tax levy, of which is being collected in the current budget year (cost share). Below is the calculation of this process applicable to the current year budget.

	2018 Cost Share	2017 Cost Share	Increase (Decrease)
Shackelford County	\$ 105,184	\$ 116,573	\$ (11,389)
Shackelford County Hospital District	36,562	40,607	(4,045)
City of Albany	16,590	18,236	(1,646)
Albany ISD	82,963	101,161	(18,198)
City of Moran	909	637	272
Moran ISD	14,308	17,971	(3,663)
Clyde CISD	101,798	57,098	44,700
Lueders-Avoca ISD	7,130	8,025	(895)
	<u>\$ 365,444</u>	<u>\$ 360,308</u>	<u>\$ 5,136</u>

	2018 Allo. Rate	2017 Allo. Rate	Increase (Decrease)
Shackelford County	% 28.78	% 32.35	% (3.57)
Shackelford County Hospital District	10.00	11.27	(1.27)
City of Albany	4.54	5.06	(0.52)
Albany ISD	22.70	28.08	(5.37)
City of Moran	0.25	0.18	0.07
Moran ISD	3.92	4.99	(1.07)
Clyde CISD	27.86	15.85	12.01
Lueders-Avoca ISD	% 1.95	% 2.23	% (0.28)

Changes in the cost share per tax unit were substantial in 2018 as a result of Clyde CISD's chapter 313 school value limitation agreement term ending during the 2016 tax levy. This event doubled the tax levy for Clyde CISD and in return increased their local funding burden while alleviating the local funding burden on the other taxing units, of which their tax levies experienced less volatility. As other taxing units end their 313 agreements, the local funding burden will return to more normal proportions.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 3: Other Income

Other revenues consist of interest, miscellaneous, and office rent income. Interest is earned on deposits associated with the Central Tax Office, a fiduciary fund of the District, as well as deposits associated with the District's operations. Rent income is earned from leasing out the unused office space located at the District's office location. However, through actions taken by the Board of Directors rental income has been designated as '*committed*', and therefore is restricted for use in the upkeep of the office facility. Any unused committed funds are retained and accumulated in the '*building contingency fund*', until they are needed. Use of these committed funds for ordinary budget items is only permissible through action from the Board of Directors. Below is a breakdown of other income.

Interest income	\$	100
Miscellaneous income		500
Rent income (committed revenues)		5,400
	\$	6,000

Note 4: Expenditures

The District incurs operating expenditures through both governmental and business like activities, although almost all expenditures are related to governmental activities. Expenditures related to governmental activities are related to the appraising and assessing/collecting of real property taxes and compliance with state regulator requirements. Expenditures related to business like activities are related to the leasing of District owned vacant office space.

Note 5: Appraisal Services

The District contracts with Capitol Appraisal Group, LLC for appraisal services on mineral, and utility properties that require specialized valuation techniques. The District had planned to take over mineral division orders from Capitol Appraisal Group by 2017, thus reducing the cost of appraisal services by approximately \$12,000. However, with employee turnover in 2016, management elected to put the process on hold. This action negates the expected \$12,000 decrease in the 2017 and resulted in no change in the budgeted amount for 2018 when compared to the actual expenditure incurred in 2016, as is displayed below.

	Budgeted 2018	Budgeted 2017	Actual 2016
Appraisal Services - budgeted & actual	\$ 48,000	\$ 36,000	\$ 47,000
<i>Estimated budget increase</i>	-	<i>12,000</i>	-
<i>Est. adjusted budget</i>	\$ 48,000	\$ 48,000	\$ 47,000

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 6: Appraisal Review Board

The Appraisal Review Board (ARB) is a required panel that reviews taxpayer appeals during the protest period. The ARB members are required by state law to attend training and to have legal representation. ARB members are compensated at a rate of \$100 per day of service to the board, and are entitled to be reimbursed for expenditures associated with out-of-town travel for ARB purposes. The extent of compensation costs to be expected depends on the number of taxpayers that request to go before the ARB and seek judgment.

Note 7: Audit

An annual audit of the District's financial statements is required in accordance with state law. An audit must be completed by the 150th day following the fiscal year end, and must be in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Note 8: Appraising Expense

Employees of the District are reimbursed for travel while performing appraisal services for the District in their own vehicle. Mileage is reimbursed at the standard government rate as published by the IRS.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 9: Software and Computer Maintenance (IT Expense)

The District contracts with True Automation to provide license and support for PACS software, used to compute annual tax levies and appraise individual properties as well as the collection of tax levies. BIS Consulting provides mapping of property lines and aerial overlays as well as IT services through a contract. Lesser software licenses are payable to Intuit for QuickBooks. Below is the amount budgeted for 2018 compared to the approved 2017 budget, the expected adjustment to the 2017 budget as well the actual 2016 expenditure.

	Aggregate		
	Budgeted 2018	Budgeted 2017	Actual 2016
IT expense - budgeted & actual	\$ 42,000	\$ 38,000	\$ 40,162
<i>Est. budget increase</i>	-	<i>1,700</i>	-
<i>Est. adjusted budget</i>	\$ 42,000	\$ 39,700	\$ 40,162
	Service Type		
	Budgeted 2018	Budgeted 2017	Actual 2016
Appraisal and collection software licenses	\$ 27,500	\$ 26,000	\$ 26,497
IT maintenance and mapping services	13,300	12,000	12,600
Other software and licenses	1,200	-	1,065
Budgeted & actual	42,000	38,000	40,162
<i>Est. budget increase</i>	-	<i>1,700</i>	-
<i>Est. adjusted budget</i>	\$ 42,000	\$ 39,700	\$ 40,162

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 10: Consulting

State law requires that a chief appraiser be a Registered Professional Appraiser under the provisions of the Texas Department of Licensing and Regulation and a Registered Tax Assessor to conduct collection matters. The District does not have such a person at this time. Until that time, it is necessary for the District to have a consultant to meet this requirement. The consultant will be training the staff in appraisal work and administrative processes spending several days each month with the District. The consultant performs some of the commercial appraisal services previously awarded to Capitol Appraisal Group, LLC in 2015. Consulting expense is on track to decrease by 43% to \$15,300 from \$27,000 for 2017 and 2016 respectively. The current expectation is for another decrease of 52% to \$8,000 from \$15,300 for 2018 and 2017 respectively. These decreases are a result of transferring responsibilities, work load, and regulatory license requirements from the consultant to District employees.

	Service Type		
	Budgeted 2018	Budgeted 2017	Actual 2016
Consulting - budgeted & actual	\$ 8,000	\$ 18,000	\$ 27,000
<i>Est. budget decrease</i>	-	(2,700)	-
<i>Est. adjusted budget</i>	\$ 8,000	\$ 15,300	\$ 27,000

Note 11: Education and Training

State law requires the District to be under the supervision of licensed chief appraiser. In order to gain independence from outside consulting, the District must incur expenses for the required training and certification of the now assistant chief appraiser. As part of succession and contingency planning by the District, the board of directors approved for other employees of the District to begin the certification process in order to limit the risk of increased budgetary needs to meet regulatory requirements in the future. The expenses related to certification are expected to decrease as the now assistant chief appraiser is nearing the licensing stage in 2018. In addition, employees need additional training to stay current with software and law updates, which are typically available at appraisal district related conferences in metropolitan areas.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 12: Employee Expense

The District evaluates employee salaries annually based on, but not limited to, related labor market trends in demand, supply, and competition, employee merit, responsibility, reliability and job performance, employee education level and skill set, regulatory requirements, the District's budgetary constraints, and economic factors affecting the District's jurisdiction. District employees are evaluated individually based on, but not limited to, the criteria previously mentioned, and are not evaluated based on a standard pay scale.

The District currently contributes 250% in matching employee contributions to retirement as an additional incentive for employee retainage, through TCDRS (*Texas County & District Retirement System*). Exceptional retirement contributions are made affordable to the District through the exemption from the social security tax. As a condition for the exemption, employees must contribute 7% to retirement, of which is roughly equal to the social security portion of FICA (*Federal Insurance Contributions Act*). Employees must work for the District or another qualifying organization for 10 years in order to vest the District's matching contribution. Actuarial calculations determine the present contribution rate required of the District to meet its obligations. As of the year ended 2016, the plan is fully funded.

In response to the requirement for small businesses to comply with the Affordable Care Act, beginning in 2017, the District approved health insurance coverage for employees beginning in October 2015 (the insurance plan year). Health insurance expense is classified, for budgeting purposes, as part of employee expenditures instead of insurance expense because the need arises as a result and is contingent upon employees.

Below is a comparative analysis and breakdown of employee expenditure categories.

	Budgeted 2018	Budgeted 2017	Actual 2016	2018 / 2017 Differences
Salaries	\$ 161,250	\$ 165,250	\$ 143,729	\$ (4,000)
Retirement contributions	21,858	23,811	22,237	(1,953)
Payroll taxes	2,660	2,465	2,846	195
Insurance & allowances	25,408	28,398	24,234	(2,990)
Budgeted & actual	211,176	219,924	193,046	(8,748)
<i>Est. Salary budget decrease</i>	-	(19,807)	-	19,807
<i>Est. adjusted budget</i>	\$ 211,176	\$ 200,117	\$ 193,046	\$ 11,059

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 12: Employee Expense - continued

The District began planning to take over division orders for mineral appraisals in 2016 and therefore, budgeted for a part time employee to balance the increased work load. However, with employee turnover at the end of 2016, management elected to put that plan on hold. Also, the turnover required re-shifting responsibilities within the current staff which brought on some other changes from originally budgeted amounts. The retirement contribution from the District unexpectedly decreased in January of 2017 decreasing the funding requirements for 2017 as were budgeted. Overall, it is estimated that \$19,807 less will be needed than was budgeted in employee expenditures for 2017. The majority of that balance will be needed to offset the increase in appraisal services funding that will be needed as a result of continuing to hire out mineral division orders to a third party group.

Taking the estimated adjustments to the 2017 budget into consideration, employee expenditures for 2018 will increase by approximately 5.5% when compared to 2017. This increase is partially funded through the expected decrease in consulting fees, as shown in note 10, of \$7,300.

Further detail on employee expenditures by position and a comparative analysis between the 2018 budgeted and adopted 2017 budgets as well as the 2016 actual expenditure for employee categories can be seen in the supplemental information.

Note 13: Office Expenditures

Office expenditures consist of various items considered necessary to operate the District's office. The budget reflects small decreases when compared to the prior year. Aside from basic office supplies, this includes general liability insurance, postage and mailing services, as well as various fees associated with licenses and dues, legal fees, county document fees, and etc. The District purchases as much locally as is possible. Below is a breakdown of the contents of office expenditures, less liability insurance.

Office supplies and administrative expenses	\$ 2,500
Postage/ mailing	9,000
Licenses, fees, and dues	1,000
	<u>\$ 12,500</u>

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 14: Building Expense

Building expense consists of the costs associated with the maintenance and cost of servicing the debt obligations of the office and rental properties owned by the District. In 2015, the District approved the creation of a contingency fund for which rent income would be 'Committed', to protect the District against major repairs and damages or other property related contingencies that might exceed budgeted expenses. Through this committed fund, the board of directors may also approve the use of funds for general operating purposes if all other options are exhausted. Because funds are committed for repairs, if necessary, the District does not budget repairs.

Note 15: Capital Outlay

The District budgets for larger capital expenditures when they are necessary for the continuation of operations or the improvement of operations. Purchases of less than \$5,000 are not capitalized regardless of their useful life in accordance with the District's policy. In 2017 the phone system failed after the budget had already been approved. Therefore, the District had to purchase a new phone system and plan for a deviation from the adopted 2017 budget. The district also plans to begin replacing computer systems periodically starting in 2018. The schedule below shows the amount budgeted for 2018 compared to the approved 2017 budget, the expected adjustments to the 2017 budget, as well as the actual 2016 expenditure.

	Budgeted 2018	Budgeted 2017	Actual 2016
Capital outlay - budgeted & actual	\$ 1,200	\$ -	\$ -
<i>Est. budget change</i>	-	<i>5,842</i>	-
<i>Est. adjusted budget</i>	<i>1,200</i>	<i>5,842</i>	-

Note 16: Litigation Contingency

The District's auditor has recommended that a litigation contingency fund be set up to combat any unexpected appraisal litigation costs in the future. Litigation expenses can range from \$10,000 to \$100,000 depending on the type of assets. This would lessen the risk of increasing local funding need to taxing units in the middle of the budget year. Given the current fund balance, the District is proposing \$5,000 of local funding by committed each year until an appropriate level of fund balance as compared to the whole annual budget is reached (approximately 20% of annual expenditures). These funds will be committed to the litigation contingency fund and only usable with board action.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2018

Note 17: Fund Balance

Fund balances are divided into general and committed classifications. Committed funds consist of the building contingency fund and the litigation contingency fund. All other funds are considered unassigned and go to the general fund. Committed revenues include litigation contingency expense taken from local funding and building contingency revenues taken from rents received. See the schedules below for further detail.

	General Fund (Unassigned)		
	Budgeted 2018	Budgeted 2017	Actual 2016
Beginning fund balance	\$ 29,338	\$ 29,338	\$ 29,338
Unassigned funds added (used)	-	-	-
Budgeted & actual	\$ 29,338	\$ 29,338	\$ 29,338
	Committed Fund - Building		
	Budgeted 2018	Budgeted 2017	Actual 2016
Beginning fund balance	\$ 26,125	\$ 15,325	\$ 10,645
Committed funds added (used)	5,400	10,800	4,680
Budgeted & actual	\$ 31,525	\$ 26,125	\$ 15,325
	Committed Fund - Litigation		
	Budgeted 2018	Budgeted 2017	Actual 2016
Beginning fund balance	\$ -	\$ -	\$ -
Committed funds added (used)	5,000	-	-
Budgeted & actual	\$ 5,000	\$ -	\$ -
	Total Fund Balance		
	Budgeted 2018	Budgeted 2017	Actual 2016
Beginning	\$ 55,463	\$ 44,663	\$ 39,983
Net funds added (used)	10,400	10,800	4,680
Budgeted & actual	65,863	55,463	44,663
<i>Est. cumulative budget change effect</i>	(185)	(185)	-
<i>Est. adjusted fund balance</i>	\$ 65,678	\$ 55,278	\$ 44,663

Supplementary Information

Shackelford County Appraisal District
 Supplementary Information - Detail of the Budgeted and Actual Employee Expenditures
 Year Ended December 31, 2018

Salary Expenditures					
Position	2016	2017	2018	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Assistant Chief Appraiser	50,250	56,000	60,000	4,000	7.14%
Collections Clerk/Office Manager	34,250	34,250	34,250	-	0.00%
Appraisal Clerk	32,229	33,600	35,000	1,400	4.17%
Assistant Appraisal/Collections Clerk	27,000	29,400	32,000	2,600	8.84%
Reception/Office Assistant	-	12,000	-	(12,000)	-100.00%
	143,729	165,250	161,250	(4,000)	-2.42%
Retirement Expenditures					
Position	2016	2017	2018	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Assistant Chief Appraiser	7,535	8,439	8,133	(306)	-3.62%
Collections Clerk/Office Manager	5,852	5,877	4,643	(1,234)	-21.00%
Appraisal Clerk	4,819	5,064	4,744	(320)	-6.31%
Assistant Appraisal/Collections Clerk	4,031	4,431	4,338	(93)	-2.10%
Reception/Office Assistant	-	-	-	-	0.00%
	22,237	23,811	21,858	(1,953)	-8.20%
Payroll Tax Expenditures					
Position	2016	2017	2018	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Assistant Chief Appraiser	963	812	957	145	17.86%
Collections Clerk/Office Manager	749	566	634	68	12.02%
Appraisal Clerk	617	487	558	71	14.63%
Assistant Appraisal/Collections Clerk	518	426	510	84	19.81%
Reception/Office Assistant	-	174	-	(174)	-100.00%
	2,846	2,465	2,660	195	7.90%
Health Insurance/Allowance Expenditures					
Position	2016	2017	2018	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Assistant Chief Appraiser	6,468	7,866	6,636	(1,230)	-15.64%
Collections Clerk/Office Manager	4,830	4,800	5,500	700	14.58%
Appraisal Clerk	6,468	7,866	6,636	(1,230)	-15.64%
Assistant Appraisal/Collections Clerk	6,468	7,866	6,636	(1,230)	-15.64%
Reception/Office Assistant	-	-	-	-	0.00%
	24,234	28,398	25,408	(2,990)	-10.53%
Total Employee Expenditures	193,046	219,924	211,176	(8,748)	-3.98%

Shackelford County Appraisal District
 Supplementary Information - Proposed Budget Expenditure Allocation by Tax Unit
 Year Ended December 31, 2018

	<u>City of Albany</u>	<u>Albany ISD</u>	<u>Clyde CISD</u>	<u>Lueders- Avoca ISD</u>	<u>City of Moran</u>	<u>Moran ISD</u>
Appraisal services	\$ 2,156	\$ 10,782	\$ 13,233	\$ 927	\$ 118	\$ 1,860
Appraisal review board	91	454	557	39	5	78
Audit	182	908	1,114	78	10	157
Appraising expense	136	681	836	60	7	117
Software and computer maintenance:	1,907	9,535	11,700	819	104	1,644
Consulting	363	1,816	2,228	156	21	313
Education and training	159	795	975	68	9	137
Employee expenditures	9,587	47,941	58,825	4,120	525	8,268
Insurance	97	483	592	41	5	83
Office expense	567	2,838	3,482	244	31	489
Building:						
Insurance - building	23	114	139	10	1	20
Repairs & maintenance	-	-	-	-	-	-
Debt service	626	3,133	3,844	269	35	540
Utilities	363	1,816	2,228	156	20	313
Property taxes	82	409	501	35	4	70
Capital outlay	54	272	334	23	3	47
Litigation contingency fund	227	1,135	1,393	98	12	196
Other governmental revenues	(27)	(136)	(167)	(12)	(1)	(23)
Miscellaneous	(3)	(13)	(16)	(1)	-	(1)
Cost Share	<u>\$ 16,590</u>	<u>\$ 82,963</u>	<u>\$ 101,798</u>	<u>\$ 7,130</u>	<u>\$ 909</u>	<u>\$ 14,308</u>

<u>Shackelford County</u>	<u>Shackelford County HD</u>	<u><i>Rounding</i></u>	<u>Total</u>
\$ 13,672	\$ 4,752	\$ -	\$ 47,500
576	200	-	2,000
1,151	400	-	4,000
863	300	-	3,000
12,089	4,202	-	42,000
2,303	800	-	8,000
1,007	350	-	3,500
60,782	21,128	-	211,176
612	213	-	2,126
3,598	1,251	-	12,500
144	49	-	500
-	-	-	-
3,972	1,381	-	13,800
2,303	800	1	8,000
519	180	-	1,800
345	120	-	1,198
1,439	500	-	5,000
(173)	(60)	(1)	(600)
(18)	(4)		(56)
<u>\$ 105,184</u>	<u>\$ 36,562</u>	<u>\$ -</u>	<u>\$ 365,444</u>