

Shackelford County Appraisal District
Proposed Operating Budget
2021

Adopted by the Board of Directors September 8, 2020

Shackelford County Appraisal District
2021 Adopted Operating Budget
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Proposed Budget

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Shackelford County Appraisal District
 Adopted Budget - Statement of Revenues, Expenditures, and Change in Fund Balance
 Year Ended December 31, 2021

		2021 Adopted
Revenues		
Local funding	\$	388,945
Other income		13,600
		402,545
Expenditures		
Appraisal		229,299
Assessing and collecting		109,309
Administrative		42,189
Debt service		3,948
Capital outlay		2,000
		386,745
Excess of revenues over (under) expenditures		15,800
Beginning fund balance (estimated)		40,578
Ending fund balance (estimated)	\$	56,378

See accompanying notes to the adopted budget

Shackelford County Appraisal District
Proposed Budget - Detail and Comparative Analysis
Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021 / 2020</u>	<u>2021 / 2019</u>
	Adopted Budget	Adopted Budget	Audited Actual	Budget Vs. Budget	Budget Vs. Actual
Revenues					
Local funding	\$ 388,945	\$ 384,023	\$ 371,361	\$ 4,922	\$ 17,584
Other income	13,600	8,900	16,955	4,700	(3,355)
	<u>402,545</u>	<u>392,923</u>	<u>388,316</u>	<u>9,622</u>	<u>14,229</u>
Expenditures					
Appraisal services	53,000	53,000	53,000	-	-
Appraisal review board	2,500	2,000	2,487	500	13
Legal & professional	4,000	4,000	4,000	-	-
Appraising expense	1,000	1,000	520	-	480
Software and computer maintenance:	48,855	44,450	46,002	4,405	2,853
Consulting	-	-	2,500	-	(2,500)
Education and training	8,000	3,500	6,095	4,500	1,905
Employee expenditures	235,078	227,824	222,969	7,255	12,109
Office expense	15,450	14,100	13,145	1,350	2,305
Insurance	3,000	3,701	3,154	(701)	(154)
Repairs and maintenance	-	-	3,509	-	(3,509)
Debt service	3,948	17,748	16,105	(13,800)	(12,157)
Utilities	8,000	8,000	7,053	-	947
Property taxes	1,914	1,200	1,914	714	-
Capital outlay	2,000	2,000	2,849	-	(849)
	<u>386,745</u>	<u>382,522</u>	<u>385,302</u>	<u>4,223</u>	<u>1,443</u>
Excess of revenues over (under) expenditures	15,800	10,401	3,014	5,399	12,786
Beginning fund balance	40,578	70,393	67,379	(29,815)	(26,801)
Ending fund balance	<u>\$ 56,378</u>	<u>\$ 80,794</u>	<u>\$ 70,393</u>	<u>\$ (24,416)</u>	<u>\$ (14,015)</u>

See accompanying notes to the adopted budget

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

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 2021	Budgeted 2020	Actual 2019
<u>Governmental activities:</u>			
Local funding	\$ 388,945	\$ 384,023	\$ 371,361
Interest income	2,000	3,000	4,169
Miscellaneous income	800	500	1,986
	391,745	387,523	377,516
<u>Business like activities:</u>			
Rents received - budgeted & actual	10,800	5,400	10,800
Total revenues	\$ 402,545	\$ 392,923	\$ 388,316

Reconciliation of budget class			
	Budgeted 2021	Budgeted 2020	Actual 2019
Local funding	\$ 388,945	\$ 384,023	\$ 371,361
Other income	13,600	8,900	16,955
Total revenues	\$ 402,545	\$ 392,923	\$ 388,316

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 following is the calculation for local funding.

Total estimated expenditures	\$ 386,745
Add: reserve for litigation fund	5,000
Less: other revenues not otherwise committed	(2,800)
Local funding need	\$ 388,945

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

Note 2: Local Funding - continued

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.

	2021		2020		Increase
	Cost Share		Cost Share		(Decrease)
Shackelford County	\$ 118,791	\$	104,691	\$	14,100
Shackelford County Hospital District	38,588		36,379		2,209
City of Albany	18,529		17,388		1,141
Albany ISD	109,445		112,890		(3,445)
City of Moran	993		902		91
Moran ISD	16,201		16,854		(653)
Clyde CISD	79,094		87,473		(8,379)
Lueders-Avoca ISD	7,304		7,446		(142)
	<u>\$ 388,945</u>	<u>\$</u>	<u>384,023</u>	<u>\$</u>	<u>4,922</u>

	2021		2020		Increase
	Allo. Rate		Allo. Rate		(Decrease)
Shackelford County	% 30.54	%	27.26	%	3.28
Shackelford County Hospital District	9.92		9.47		0.45
City of Albany	4.76		4.53		0.24
Albany ISD	28.14		29.40		(1.26)
City of Moran	0.26		0.23		0.02
Moran ISD	4.17		4.39		(0.22)
Clyde CISD	20.34		22.78		(2.44)
Lueders-Avoca ISD	% 1.88	%	1.94	%	(0.06)

Changes in the cost share per tax unit are a result of the rate of change in their tax levy from year to year. The largest factor that the District has noted in the variation of tax levies from year to year has been through the windfarms, as well as legislative mandate. The 2020 allocation rate is based on the 2018 levy, and the 2021 allocation is based on the 2019 levy. An abatement ending between 2018 and 2019 as well as the state mandated lowering of school district taxes are the largest noticeable change in levies during this period.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

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	\$	2,000
Miscellaneous income		800
Rent income (committed revenues)		<u>10,800</u>
	\$	<u><u>13,600</u></u>

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, industrial and utility properties that require specialized valuation techniques. The schedule below shows the amount budgeted for 2021 compared to the approved 2020 budget, as well as the actual 2019 expenditure.

	<u>Budgeted</u> 2021	<u>Budgeted</u> 2020	<u>Actual</u> 2019
Appraisal services - Capital Appraisal Group	\$ 53,000	\$ 53,000	\$ 53,000
	-	-	-
	<u>\$ 53,000</u>	<u>\$ 53,000</u>	<u>\$ 53,000</u>

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

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: Legal & Professional

An annual audit of the District's financial statements is required in accordance with state law. An audit must be completed annually, 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. The District engages in legal services from McCreary Veleska Bragg & Allen LLP as needed.

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, and thus is estimated based on the miles needed to travel the reappraisal area.

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. The schedule below shows the amount budgeted for 2021 compared to the approved 2020 budget, as well as the actual 2019 expenditure.

	Service Type		
	Budgeted 2021	Budgeted 2020	Actual 2019
Appraisal and collection software licenses	\$ 32,205	\$ 29,700	\$ 30,095
IT maintenance and mapping services	15,550	13,700	14,862
Other software and licenses	1,100	1,050	1,045
	<u>\$ 48,855</u>	<u>\$ 44,450</u>	<u>\$ 46,002</u>

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

Note 10: Consulting

The chief appraiser retained the advice and assistance of Western Valuation and Consulting in 2019, however, there is not a current plan to retain the same service in 2021. See table below.

	Budgeted 2021	Budgeted 2020	Actual 2019
Consulting	\$ -	\$ -	\$ 2,500

Note 11: Education and Training

The chief appraiser must obtain required education credits periodically to stay in good standing with the TDLR (Texas Department of Licensing and Registration). The chief appraiser is also in the process of taking classes needed to become a RTA (registered tax assessor-collector) in order to comply with state law regarding the assessment of taxes and truth-in-taxation requirements.

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.

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. Conventions and training seminars ensure that the District's employees are up to date on appraisal and collection practices. The schedule below shows the amount budgeted for 2021 compared to the approved 2020 budget, as well as the actual 2019 expenditure.

	Budgeted 2021	Budgeted 2020	Actual 2019
Education and Training	\$ 8,000	\$ 3,500	\$ 6,095

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

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.

In 2021, the Assistant Chief Appraiser candidate will be eligible to take over responsibilities from the current Chief Appraiser if the situation were to arise, and expansion of the deputy's responsibilities are planned to ensure a smooth succession plan. Also, it is planned for the Appraisal District Clerk to takeover additional responsibilities as office manager, and expand the clerk's knowledge in collection reporting in an effort to do succession planning for the collection activities of the District. Given the increase in responsibilities it is currently planned to increase compensation accordingly.

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.

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 2021	Budgeted 2020	Actual 2019	2021 / 2020 Differences
Salaries	\$ 183,000	\$ 174,025	\$ 174,500	\$ 8,975
Retirement contributions	28,993	25,918	24,325	3,075
Payroll taxes	2,658	2,552	2,582	106
Insurance	20,427	25,329	21,562	(4,902)
	\$ 235,078	\$ 227,824	\$ 222,969	\$ 7,255

Further detail on employee expenditures by position can be seen in the supplemental information.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

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 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:

	<u>Budgeted</u> 2021	<u>Budgeted</u> 2020	<u>Actual</u> 2019
Office supplies and administrative expenses	\$ 3,500	\$ 3,500	\$ 2,369
Postage/mailing	9,250	9,250	8,076
Licenses, fees, and dues	<u>2,700</u>	<u>1,350</u>	<u>2,700</u>
	\$ 15,450	\$ 14,100	\$ 13,145

Note 14: Building Expense

Building expense has been used in prior budgets to classify the costs associated with the maintenance and cost of servicing the debt obligations of the office and rental properties owned by the District. As of the 2021 budget, this has been discontinued and line items for debt service, property tax, insurance, and utilities have been used instead of listing such items as sub-categories under "building expense".

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. The District previously put a plan into place to begin replacing computer systems periodically starting in 2018. The schedule below shows the amount budgeted for 2021 compared to the approved 2020 budget, as well as the actual 2019 expenditure.

	<u>Budgeted</u> 2021	<u>Budgeted</u> 2020	<u>Actual</u> 2019
Capital outlay	\$ 2,000	\$ 2,000	\$ 2,849

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

Note 16: Debt Service

The District has two debt obligations. The first is a 15 year real estate loan with First National Bank Albany in the amount of \$155,000 entered into on January 31, 2012, of which the remaining debt at the end of 2020 should be \$40,215. The District plans to use committed funds accrued to payoff this balance at that time.

The second is a 5 year server equipment capital lease entered into on January 1, 2019 in the amount of \$18,607, of which the remaining debt at the end of 2020 should be approximately \$8,366. Below is a breakout of the requirements that make up debt service:

		Budgeted 2021	Budgeted 2020	Actual 2019
Building	Commercial Loan	\$ -	\$ 13,800	\$ 13,760
Server	Commercial Capital Lease	3,948	3,948	2,345
		\$ 3,948	\$ 17,748	\$ 16,105

Note 17: Unassigned Funds

The District receives local funding to cover operating expenditures, net of any internally generated funds that are not otherwise committed by board action to specific "contingency funds". Details of these funds can be seen in note 1, and a reconciliation of the accumulated unassigned funds can be seen in note 20.

Note 18: Building Contingency Funds

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. Details of these "committed funds" can be seen in note 2, and a reconciliation of the accumulated building contingency funds can be seen in note 20.

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

Note 19: Litigation Contingency Funds

In 2018 the District's auditor 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. The District proposed \$5,000 of local funding be committed each year until an appropriate level of fund balance as compared to the whole annual budget is reached (current target of approximately 20% of annual expenditures). These funds will be committed to the litigation contingency fund and only usable with board action. The expected future contributions to this fund as of this report date are as follows.

	Average	Budgeted 2020	Audited 2019	Audited 2018
Average annual expenditures	379,335	382,522	385,302	370,180
	X 20%			
Target fund balance	75,867			
Fund balance 2021 (estimated)	(56,378)			
Building fund 2021 (estimated)	13,260			
(Over)/under funded 2021		32,749		
Remaining contributions schedule:				
2022	(5,000)			
2023	(5,000)			
2024	(5,000)			
2025	(5,000)			
2026	(5,000)			
2027 and after	(7,749)			
		(32,749)		
		-		

Shackelford County Appraisal District
Notes to the Adopted Budget
Year Ended December 31, 2021

Note 20: Fund Balance

Fund balance is the total accumulation of various funds that are divided into general or "unassigned" and committed or "contingency" classifications. These accumulation are accounted for in separate fund accounts depending on their respective classification. Notes 17 thru 19 have further information regarding this process. A reconciliation of fund balance overall, to the individual fund balances can be seen below for the actual (audited) and estimated year end balances:

General Fund (Unassigned):	Estimated 2021	Estimated 2020	Audited 2019
Beginning fund balance	\$ 23,118	\$ 27,958	\$ 32,554
<i>Known beginning balance adjustment</i>	-	(4,840)	-
Unassigned funds added (used)	-	-	(9,436)
	\$ 23,118	\$ 23,118	\$ 23,118
<hr/>			
Contingency Fund - Building:	Estimated 2021	Estimated 2020	Audited 2019
Beginning fund balance	\$ 2,460	\$ 36,125	\$ 29,825
<i>Known beginning balance adjustment</i>	-	1,150	-
Committed funds added (used)	10,800	5,400	7,450
<i>Estimated building payoff adjustment</i>	-	(40,215)	-
<i>Adjusted budget totals</i>	13,260	2,460	37,275
<hr/>			
Contingency Fund - Litigation:	Estimated 2021	Estimated 2020	Audited 2019
Beginning fund balance	\$ 15,000	\$ 10,000	\$ 5,000
Committed funds added (used)	5,000	5,000	5,000
	\$ 20,000	\$ 15,000	\$ 10,000
<hr/>			
Total Fund Balance:	Estimated 2021	Estimated 2020	Audited 2019
Beginning fund balance	\$ 40,578	\$ 70,393	\$ 67,379
Net funds added (used)	15,800	(29,815)	3,014
Unadjusted budget fund balance total	\$ 56,378	\$ 40,578	\$ 70,393

Required Supplementary Information

Shackelford County Appraisal District
Required Supplementary Information - Detail of the Actual and Budgeted Employee Expenditures
Year Ended December 31, 2021

Salary Expenditures					
Position	2019*	2020	2021	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	60,000	60,000	60,000	-	0.00%
Assistant Chief Appraiser	40,000	40,000	44,000	4,000	10.00%
Collections Manager***	40,000	40,525	42,000	1,475	3.64%
Office Manager/Appraisal Dist. Clerk	33,500	33,500	36,000	2,500	7.46%
Incentive Payment**	1,000	-	1,000	1,000	100%
	174,500	174,025	183,000	8,975	5.16%

Retirement Expenditures					
Position	2019*	2020	2021	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	8,412	9,270	9,558	288	3.11%
Assistant Chief Appraiser	5,608	6,180	7,009	829	13.41%
Collections Manager***	5,608	5,292	6,691	1,399	26.44%
Office Manager/Appraisal Dist. Clerk	4,697	5,176	5,735	559	10.81%
	24,325	25,918	28,993	3,075	11.87%

Payroll Tax Expenditures					
Position	2019*	2020	2021	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	886	879	882	3	0.34%
Assistant Chief Appraiser	596	589	650	61	10.36%
Collections Manager***	596	589	592	3	0.51%
Office Manager/Appraisal Dist. Clerk	504	495	534	39	7.93%
	2,582	2,552	2,658	106	4.16%

Health Insurance/Allowance Expenditures					
Position	2019*	2020	2021	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	7,188	8,443	6,809	(1,634)	-19.35%
Assistant Chief Appraiser	7,187	8,443	6,809	(1,634)	-19.35%
Collections Manager***	-	-	-	-	0.00%
Office Manager/Appraisal Dist. Clerk	7,187	8,443	6,809	(1,634)	-19.35%
	21,562	25,329	20,427	(4,902)	-19.35%
Total Employee Expenditures	222,969	227,824	235,078	7,255	3.18%

* 2019 actual amounts are audited as of the date of this report.

** Incentive payment is voted on annually, however, accounted for in budgeting in 2021.

*** Collection manager salary previously shown net of medical allowance of \$5,750.

Shackelford County Appraisal District
 Supplementary Information - Adopted Budget Expenditure Allocation by Tax Unit
 Year Ended December 31, 2021

	<u>City of Albany</u>	<u>Albany ISD</u>	<u>Clyde CISD</u>	<u>Lueders- Avoca ISD</u>	<u>City of Moran</u>
Appraisal services	\$ 2,525	\$ 14,913	\$ 10,779	\$ 995	\$ 135
Appraisal review board	119	703	508	47	6
Audit	191	1,126	813	75	10
Appraising expense	48	281	203	20	3
Software and computer maintenance:	2,327	13,747	9,935	917	125
Consulting	-	-	-	-	-
Education and training	381	2,251	1,627	150	20
Employee expenditures	11,199	66,148	47,804	4,415	600
Office expense	736	4,347	3,142	290	39
Insurance - building	143	844	610	56	8
Repairs & maintenance	-	-	-	-	-
Debt service	188	1,111	803	74	11
Utilities	381	2,251	1,627	150	20
Property taxes	91	539	389	36	5
Capital outlay	95	563	407	38	5
Litigation contingency fund	238	1,407	1,017	94	13
Other governmental revenues	(133)	(788)	(569)	(53)	(7)
<i>Rounding</i>	-	2	(1)	-	-
Cost Share	<u>\$ 18,529</u>	<u>\$ 109,445</u>	<u>\$ 79,094</u>	<u>\$ 7,304</u>	<u>\$ 993</u>

<u>Moran ISD</u>	<u>Shackelford County</u>	<u>Shackelford County HD</u>	<u>Rounding</u>	<u>Total</u>
\$ 2,208	\$ 16,187	\$ 5,258	\$ -	\$ 53,000
104	764	248	1	2,500
167	1,222	397	(1)	4,000
42	305	99	(1)	1,000
2,035	14,921	4,847	1	48,855
-	-	-	-	-
333	2,443	794	1	8,000
9,792	71,797	23,323	-	235,078
644	4,719	1,533	-	15,450
125	916	297	1	3,000
-	-	-	-	-
164	1,206	392	(1)	3,948
333	2,443	794	1	8,000
80	586	190	(2)	1,914
83	611	198	-	2,000
208	1,527	496	-	5,000
(117)	(855)	(278)	-	(2,800)
-	(1)	-	-	-
<u>\$ 16,201</u>	<u>\$ 118,791</u>	<u>\$ 38,588</u>	<u>\$ -</u>	<u>\$ 388,945</u>