

**Shackelford County Appraisal District**  
**Adopted Operating Budget**  
**2022**

Approved by the Board of Directors September 10, 2021

Shackelford County Appraisal District  
2022 Adopted Operating Budget  
Table of Contents

Adopted Budget

Statement of Revenues, Expenditures, and Change in Fund Balance	1
Detail and Comparative Analysis	2
Notes to the Budget	3
Local Funding Allocation - by Taxing Unit	4
Employee Expense - Summary	8
Debt Service - Detail	10
Fund Balance - Detail	12
Changes in Current Year Operating Budget	13
Required Supplemental Information	
Detail of Adopted and Actual Employee Expenditures	14
Other Supplemental Information	
Adopted Budget Expenditure Allocation by Tax Unit	15

Shackelford County Appraisal District  
 Adopted Budget - Statement of Revenues, Expenditures, and Change in Fund Balance  
 Year Ended December 31, 2022

	<u>2022</u> <u>Adopted</u>	<u>2021</u> <u>Adopted</u>	<u>Yr-Over-Yr</u> <u>Change</u>
Revenues			
Local funding	\$ 395,437	\$ 388,945	6,492
Other income	13,300	13,600	(300)
	<u>408,737</u>	<u>402,545</u>	<u>1.54%</u>
Expenditures			
Appraisal	181,686	229,299	(47,613)
Assessing and collecting	123,485	109,309	14,176
Administrative	81,822	42,189	39,633
Debt service	3,944	3,948	(4)
Capital outlay	2,000	2,000	-
	<u>392,937</u>	<u>386,745</u>	<u>1.60%</u>
Excess of revenues over (under) expenditures	15,800	15,800	-
Beginning fund balance (estimated)	58,079	40,578	17,501
Ending fund balance (estimated)	<u>\$ 73,879</u>	<u>\$ 56,378</u>	<u>31.04%</u>
		*	

\* Adopted 2021 budget. Known deviations from the 2021 budget are shown on page 2.  
 See accompanying notes to the adopted budget

Shackelford County Appraisal District  
 Adopted Budget - Detail and Comparative Analysis  
 Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2022 / 2021</u>	<u>2022 / 2020</u>
	Adopted Budget	Current Budget	Audited Actual	Budget Vs. Budget	Budget Vs. Actual
<b>Revenues</b>					
Local funding	\$ 395,437	\$ 388,945	\$ 384,023	\$ 6,492	\$ 11,414
Other income	13,300	9,250	14,217	4,050	(917)
	<u>408,737</u>	<u>398,195</u>	<u>398,240</u>	<u>10,542</u>	<u>10,497</u>
<b>Expenditures</b>					
Appraisal services	53,000	53,000	53,000	-	-
Appraisal review board	2,500	2,500	1,650	-	850
Legal & professional	4,000	4,000	4,452	-	(452)
Appraising expense	1,000	1,000	1,060	-	(60)
Software and computer maintenance:	53,863	53,255	48,530	608	5,333
Education and training	8,000	8,000	5,603	-	2,397
Employee expenditures	233,410	227,987	225,338	5,423	8,073
Office expense	18,600	17,950	13,723	650	4,877
Insurance	3,000	3,000	2,932	-	68
Repairs and maintenance	-	-	2,579	-	(2,579)
Debt service	3,944	3,948	51,820	(4)	(47,876)
Utilities	8,000	8,000	6,435	-	1,565
Property taxes	1,620	1,914	1,621	(294)	(1)
Capital outlay	2,000	2,500	2,953	(500)	(953)
	<u>392,937</u>	<u>387,054</u>	<u>421,696</u>	<u>5,883</u>	<u>(28,759)</u>
Excess of revenues over (under) expenditures	15,800	11,141	(23,456)	4,659	39,256
Beginning fund balance	58,079	46,938	70,393	11,141	(12,315)
Ending fund balance	<u>\$ 73,879</u>	<u>\$ 58,079</u>	<u>\$ 46,938</u>	<u>\$ 15,800</u>	<u>\$ 26,941</u>

See accompanying notes to the adopted budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

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			
	Proposed 2022	Budgeted 2021	Actual 2020
<u>Governmental activities:</u>			
Local funding	\$ 395,437	\$ 388,945	\$ 384,023
Interest income	2,000	2,000	3,308
Miscellaneous income	500	800	2,884
	397,937	391,745	390,215
<u>Business like activities:</u>			
Rents received - budgeted & actual	10,800 @	6,450	8,025
Total revenues	\$ 408,737	\$ 398,195	\$ 398,240

Reconciliation of budget class			
	Proposed 2022	Budgeted 2021	Actual 2020
Local funding	\$ 395,437	\$ 388,945	\$ 384,023
Other income	13,300	9,250	14,217
Total revenues	\$ 408,737	\$ 398,195	\$ 398,240

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	\$ 392,937
Add: reserve for litigation fund	5,000
Less: other revenues not otherwise committed	(2,500)
Local funding need	\$ 395,437

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

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.

	2022		2021		Increase
	Cost Share		Cost Share		(Decrease)
Shackelford County	\$ 125,930	\$	118,791	\$	7,139
Shackelford County Hospital District	40,948		38,588		2,360
City of Albany	19,509		18,529		980
Albany ISD	110,857		109,445		1,412
City of Moran	1,054		993		61
Moran ISD	15,040		16,201		(1,161)
Clyde CISD	74,581		79,094		(4,513)
Lueders-Avoca ISD	7,518		7,304		214
	<u>\$ 395,437</u>	<u>\$</u>	<u>388,945</u>	<u>\$</u>	<u>6,492</u>

  

	2022		2021		Increase
	Allo. Rate		Allo. Rate		(Decrease)
Shackelford County	% 31.85	%	30.54	%	1.30
Shackelford County Hospital District	10.36		9.92		0.43
City of Albany	4.93		4.76		0.17
Albany ISD	28.03		28.14		(0.10)
City of Moran	0.27		0.26		0.01
Moran ISD	3.80		4.17		(0.36)
Clyde CISD	18.86		20.34		(1.48)
Lueders-Avoca ISD	% 1.90	%	1.88	%	0.02

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 2021 allocation rate is based on the 2019 levy, and the 2022 allocation is based on the 2020 levy.

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

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		500
Rent income (committed revenues)		10,800
	\$	13,300

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 proposed for 2022 compared to the approved 2021 budget, as well as the actual 2020 expenditure.

	Proposed 2022	Budgeted 2021	Actual 2020
Appraisal services - Capital Appraisal Group	\$ 53,000	\$ 53,000	\$ 53,000
	-	-	-
	\$ 53,000	\$ 53,000	\$ 53,000

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

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 proposed for 2022 compared to the approved 2021 budget, as well as the actual 2020 expenditure.

	Service Type		
	Proposed 2022	Budgeted 2021	Actual 2020
Appraisal and collection software licenses	\$ 33,238	\$ 32,205	\$ 31,550
IT maintenance and mapping services	18,625 @	19,950	14,960
Other software and licenses	2,000	1,100	2,020
	<u>\$ 53,863</u>	<u>\$ 53,255</u>	<u>\$ 48,530</u>

@ = see note 20 for deviation from original budget



Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 10: 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 proposed for 2022 compared to the approved 2021 budget, as well as the actual 2020 expenditure.

	Proposed 2022	Budgeted 2021	Actual 2020
Education and Training	\$ 8,000	\$ 8,000	\$ 5,603

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 11: Employee Expense

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

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.

Subsequent amendments to the ACA have eliminated the mandate for small organizations, however, the District has retained this benefit as a cafeteria plan option for participating employees. The District pays the employee portion and employees can choose to enlist for dental and/or their dependents for health coverage using pretax premium payments. Health insurance expense is classified, for budgeting purposes, as part of employee expenditures instead of insurance expense because the need arises as a result employment.

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

	Proposed 2022	Budgeted 2021	Actual 2020	2022 / 2021 Differences
Salaries	\$ 173,750	\$ 177,333	\$ 173,500	\$ (3,583)
Retirement contributions	33,360	26,656	26,770	6,704
Payroll taxes	2,520	2,571	3,367	(51)
Insurance	21,780	20,427	19,701	1,353
Employment incentive	2,000	1,000	2,000	1,000
	<u>\$ 233,410</u>	<u>\$ 227,987</u>	<u>\$ 225,338</u>	<u>\$ 5,423</u>

@

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

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 12: 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. In the latest legislative session, lawmakers mandated additional notice requirements that will effect the District's postage and printing expense by an estimated \$3,000 to \$4,000. Actual expense increases are unknown at the time of this budget. Below is a breakdown of the contents of office expenditures:

	Proposed 2022		Budgeted 2021		Actual 2020
Office supplies and administrative expenses	\$ 3,850	\$	3,500	\$	2,538
Postage/ mailing	11,750	@	11,750		8,018
Licenses, fees, and dues	3,000		2,700		3,167
	\$ 18,600	\$	17,950	\$	13,723

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 proposed for 2022 compared to the approved 2021 budget, as well as the actual 2020 expenditure.

	Proposed 2022		Budgeted 2021		Actual 2020
Capital outlay	\$ 2,000	\$	2,500	\$	2,953
			@		

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 15: Debt Service

As of 2020, the District had 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 was paid off.

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 2022 should be approximately \$5,417. Below is a breakout of the requirements that make up debt service:

			Proposed 2022		Budgeted 2021		Actual 2020
Building	Commercial Loan	\$	-	\$	-	\$	48,205
Server	Commercial Capital Lease		3,944		3,948		3,615
		\$	3,944	\$	3,948	\$	51,820

Note 16: 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 19.

Note 17: 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 19.

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 18: 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 2021	Unaudited 2020	Audited 2019
Average annual expenditures	399,880	393,645	420,692	385,302
	X 20%			
Target fund balance	79,976			
Fund balance 2022 (estimated)	(73,879)			
Building fund 2022 (estimated)	24,511			
(Over)/under funded 2022		30,608		
Remaining contributions schedule:				
2023	(5,000)			
2024	(5,000)			
2025	(5,000)			
2026	(5,000)			
2027	(5,000)			
2028 and after	(5,608)			
		(30,608)		
		-		

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 19: 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 16 thru 18 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 2022	Estimated 2021	Actual 2020
Beginning fund balance	\$ 24,368	\$ 24,677	\$ 23,118
Unassigned funds added (used)	-	@ (309)	1,559
	\$ 24,368	\$ 24,368	\$ 24,677
<hr/>			
Contingency Fund - Building:	Estimated 2022	Estimated 2021	Actual 2020
Beginning fund balance	\$ 13,711	\$ 7,261	\$ 37,275
Committed funds added (used)	10,800	@ 6,450	(30,014)
	\$ 24,511	\$ 13,711	\$ 7,261
<hr/>			
Contingency Fund - Litigation:	Estimated 2022	Estimated 2021	Actual 2020
Beginning fund balance	\$ 20,000	\$ 15,000	\$ 10,000
Committed funds added (used)	5,000	5,000	5,000
	\$ 25,000	\$ 20,000	\$ 15,000
<hr/>			
Total Fund Balance:	Estimated 2022	Estimated 2021	Actual 2020
Beginning fund balance	\$ 58,079	\$ 46,938	\$ 70,393
Net funds added (used)	15,800	11,141	(23,456)
Unadjusted budget fund balance total	\$ 73,879	\$ 58,079	\$ 46,938

@=adjusted for known deviations from the adopted budget, see note 20.

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2022

Note 20: Changes to Current Year Budget

The budgeting process begins in June of the year preceding the budget year. A preliminary proposed budget is presented by the chief appraiser to both the taxing units and the District's board of directors. The preliminary budget can be amended from June to September. At a public hearing held by the board of directors at which a budget is adopted. The District, as a policy, notes known deviations from the adopted budget during the year and votes on official budget amendments that do not increase taxing unit contributions at the end of the budget year. Below are known or estimated changes to the current year budget considered material, as of the date of this report:

Item	2021		Est. Amended	Fund Balance
	Budgeted	Changes		
Rent	10,800	(4,350)	6,450	decrease
Software	48,855	4,400	53,255	decrease
Postage and mailing	9,250	2,500	11,750	decrease
Beginning fund balance 2021	40,578	6,107	46,685	increase
Decrease in salaries	235,078	(7,091)	227,987	increase
Capital outlay	2,000	500	2,500	decrease
<u>Net effect on est. ending fund balance:</u>			-	
	Original ending balance		56,378	
	Adjustments		1,448	
	Est. ending balance		57,826	

Required & other supplemental information



Shackelford County Appraisal District  
Required Supplementary Information - Detail of the Actual and Budgeted Employee Expenditures  
Year Ended December 31, 2022

<b>Salary Expenditure</b>					
Position	2020	2021	2022	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	60,000	60,000	63,000	3,000	5.00%
Assistant Chief Appraiser @	40,000	29,333	-	(29,333)	-100.00%
Collections Manager***	40,000	42,000	42,750	750	1.79%
Appraisal Clerk	33,500	36,000	38,000	2,000	5.56%
Office Clerk @	-	10,000	30,000	20,000	100%
	173,500	177,333	173,750	(3,583)	-2.02%
<b>Retirement Expenditure</b>					
Position	2020	2021	2022	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	9,234	9,558	12,096	2,538	26.55%
Assistant Chief Appraiser @	6,180	4,673	-	(4,673)	-100.00%
Collections Manager***	6,180	6,691	8,208	1,517	22.68%
Appraisal Clerk	5,176	5,735	7,296	1,561	27.22%
Office Clerk @	-	1,920	5,760	3,840	100.00%
	26,770	26,656	33,360	4,784	25.15%
<b>Payroll Tax Expenditure</b>					
Position	2020	2021	2022	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	1,083	870	914	44	5.06%
Assistant Chief Appraiser @	793	425	-	(425)	-100.00%
Collections Manager***	793	609	620	11	1.81%
Appraisal Clerk	699	522	551	29	5.56%
Office Clerk @	-	145	435	290	100.00%
	3,367	2,571	2,520	(51)	-1.98%
<b>Health Insurance Expenditure</b>					
Position	2020	2021	2022	Budget Change	
	Actual	Budgeted	Budgeted	\$	%
Chief Appraiser	6,567	6,809	7,260	451	6.62%
Assistant Chief Appraiser @	6,567	4,539	-	(4,539)	-100.00%
Collections Manager***	-	-	-	-	0.00%
Appraisal Clerk	6,567	6,809	7,260	451	6.62%
Office Clerk @	-	2,270	7,260	4,990	100.00%
	19,701	20,427	21,780	1,353	6.62%
<b>Total Employee Expenditures</b>	<b>223,339</b>	<b>226,987</b>	<b>231,410</b>	<b>2,503</b>	<b>1.95%</b>

\*\*\* Collection manager salary includes medical allowance of \$5,500, \$5,750, and \$6,500 respectively.

@=see note 20 for deviations from adopted budget.

Shackelford County Appraisal District  
 Supplementary Information - Adopted Budget Expenditure Allocation by Tax Unit  
 Year Ended December 31, 2022

	<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	\$ 2,615	\$ 14,857	\$ 9,997	\$ 1,008	\$ 141
Appraisal review board	123	701	472	48	7
Audit	197	1,121	754	76	11
Appraising expense	49	280	189	20	3
Software and computer maintenance:	2,657	15,100	10,159	1,024	144
Education and training	395	2,243	1,509	152	21
Employee expenditures	11,515	65,434	44,022	4,438	622
Office expense	918	5,214	3,508	354	50
Insurance - building	148	841	566	57	8
Repairs & maintenance	-	-	-	-	-
Debt service	195	1,106	744	75	12
Utilities	395	2,243	1,509	152	21
Property taxes	80	454	306	31	4
Capital outlay	99	561	377	38	5
Litigation contingency fund	247	1,402	943	95	13
Other governmental revenues	(123)	(701)	(472)	(48)	(7)
<i>Rounding</i>	<i>(1)</i>	<i>1</i>	<i>(2)</i>	<i>(2)</i>	<i>(1)</i>
Cost Share	<u>\$ 19,509</u>	<u>\$ 110,857</u>	<u>\$ 74,581</u>	<u>\$ 7,518</u>	<u>\$ 1,054</u>

<u>Moran ISD</u>	<u>Shackelford County</u>	<u>Shackelford County HD</u>	<u>Rounding</u>	<u>Total</u>
\$ 2,016	\$ 16,878	\$ 5,488	\$ -	\$ 53,000
95	796	259	(1)	2,500
152	1,274	414	1	4,000
38	318	104	(1)	1,000
2,049	17,153	5,578	(1)	53,863
304	2,548	828	-	8,000
8,878	74,331	24,170	-	233,410
707	5,923	1,926	-	18,600
114	955	310	1	3,000
-	-	-	-	-
150	1,256	408	(2)	3,944
304	2,548	828	-	8,000
62	517	168	(2)	1,620
76	637	207	-	2,000
190	1,592	518	-	5,000
(95)	(796)	(259)	1	(2,500)
-	-	1	4	-
<u>\$ 15,040</u>	<u>\$ 125,930</u>	<u>\$ 40,948</u>	<u>\$ -</u>	<u>\$ 395,437</u>