

**Shackelford County Appraisal District**  
**Adopted Operating Budget**  
**2023**

Adopted September 14, 2022

Shackelford County Appraisal District  
2023 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, 2023

	<u>2023</u> <u>Adopted</u>	<u>2022</u> <u>Adopted</u>	#	<u>Yr-Over-Yr</u> <u>Change</u>
Revenues				
Local funding	\$ 427,241	\$ 395,437		31,804
Other income	14,350	13,300		1,050
	<u>441,591</u>	<u>408,737</u>		<u>32,854</u>
Expenditures				
Appraisal	199,067	187,686	#	11,381
Assessing and collecting	136,547	123,485		13,062
Administrative	82,760	81,822		938
Debt service	5,417	3,944		1,473
Capital outlay	2,000	2,000		-
	<u>425,791</u>	<u>398,937</u>		<u>26,854</u>
Excess of revenues over (under) expenditures	15,800	9,800		6,000
Beginning fund balance (estimated)	<u>67,727</u>	<u>57,927</u>		<u>9,800</u>
Ending fund balance (estimated)	<u>\$ 83,527</u>	<u>\$ 67,727</u>	#	<u>15,800</u>

# = adopted budget with additional known variances, see note 20.

See accompanying notes to the adopted budget

Shackelford County Appraisal District  
 Adopted Budget - Detail and Comparative Analysis  
 Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2023 / 2022</u>	<u>2023 / 2021</u>
	Adopted Budget	Current Budget	Unaudited Actual	Budget Vs. Budget	Budget Vs. Actual
<b>Revenues</b>					
Local funding	\$ 427,241	\$ 395,437	\$ 388,945	\$ 31,804	\$ 38,296
Other income	14,350	13,300	9,885	1,050	4,465
	<u>441,591</u>	<u>408,737</u>	<u>398,830</u>	<u>32,854</u>	<u>42,761</u>
<b>Expenditures</b>					
Appraisal services	53,000	53,000	53,000	-	-
Appraisal review board	2,500	2,500	1,450	-	1,050
Legal & professional	4,000	4,000	4,500	-	(500)
Appraising expense	1,000	1,000	1,402	-	(402)
Software and computer maintenance:	57,821	59,863	54,817	(2,042)	3,004
Education and training	8,000	8,000	5,567	-	2,433
Employee expenditures	260,833	233,410	231,542	27,423	29,291
Office expense	18,600	18,600	16,606	-	1,994
Insurance	3,000	3,000	3,256	-	(256)
Repairs and maintenance	-	-	1,019	-	(1,019)
Debt service	5,417	3,944	3,944	1,473	1,473
Utilities	8,000	8,000	6,600	-	1,400
Property taxes	1,620	1,620	1,637	-	(17)
Capital outlay	2,000	2,000	2,500	-	(500)
	<u>425,791</u>	<u>398,937</u>	<u>387,840</u>	<u>26,854</u>	<u>37,951</u>
Excess of revenues over (under) expenditures	15,800	9,800	10,990	6,000	4,810
Beginning fund balance	67,727	57,927	46,937	9,800	20,790
Ending fund balance	<u>\$ 83,527</u>	<u>\$ 67,727</u>	<u>\$ 57,927</u>	<u>\$ 15,800</u>	<u>\$ 25,600</u>

See accompanying notes to the adopted budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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 2023	Budgeted 2022	Actual 2021
<u>Governmental activities:</u>			
Local funding	\$ 427,241	\$ 395,437	\$ 388,945
Interest income	2,800	2,000	2,684
Miscellaneous income	750	500	976
	430,791	397,937	392,605
<u>Business like activities:</u>			
Rents received - budgeted & actual	10,800	10,800	6,225
Total revenues	\$ 441,591	\$ 408,737	\$ 398,830

Reconciliation of budget class			
	Budgeted 2023	Budgeted 2022	Actual 2021
Local funding	\$ 427,241	\$ 395,437	\$ 388,945
Other income	14,350	13,300	9,885
Total revenues	\$ 441,591	\$ 408,737	\$ 398,830

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	\$ 425,791
Add: reserve for litigation fund	5,000
Less: other revenues not otherwise committed	(3,550)
Local funding need	\$ 427,241

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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.

	2023		2022		Increase
	Cost Share		Cost Share		(Decrease)
Shackelford County	\$ 138,717	\$	125,930	\$	12,787
Shackelford County Hospital District	45,062		40,948		4,114
City of Albany	22,359		19,509		2,850
Albany ISD	116,767		110,857		5,910
City of Moran	1,238		1,054		184
Moran ISD	15,535		15,040		495
Clyde CISD	79,501		74,581		4,920
Lueders-Avoca ISD	8,062		7,518		544
	<u>\$ 427,241</u>	<u>\$</u>	<u>395,437</u>	<u>\$</u>	<u>31,804</u>

	2023		2022		Increase
	Allo. Rate		Allo. Rate		(Decrease)
Shackelford County	% 32.47	%	31.85	%	0.62
Shackelford County Hospital District	10.55		10.36		0.19
City of Albany	5.23		4.93		0.30
Albany ISD	27.33		28.03		(0.70)
City of Moran	0.29		0.27		0.02
Moran ISD	3.64		3.80		(0.17)
Clyde CISD	18.61		18.86		(0.25)
Lueders-Avoca ISD	% 1.89	%	1.90	%	(0.01)

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, mineral devaluation, as well as legislative mandate. The 2022 allocation rate is based on the 2020 levy, and the 2023 allocation is based on the 2021 levy.

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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	\$	2,800
Miscellaneous income		750
Rent income (committed revenues)		<u>10,800</u>
	\$	<u><u>14,350</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 proposed for 2023 compared to the approved 2022 budget, as well as the actual 2021 expenditure.

	<u>Budgeted</u> 2023	<u>Budgeted</u> 2022	<u>Actual</u> 2021
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, 2023

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 2023 compared to the approved 2022 budget, as well as the actual 2021 expenditure.

	Service Type		
	Budgeted 2023	Budgeted 2022	Actual 2021
Appraisal and collection software licenses	\$ 35,632	\$ 33,238	\$ 33,548
IT maintenance and mapping services	20,189 @	24,625	19,874
Other software and licenses	2,000	2,000	1,395
	<u>\$ 57,821</u>	<u>\$ 59,863</u>	<u>\$ 54,817</u>

@ = see note 20 for deviation from original budget



Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

Note 10: Education and Training

The chief appraiser must obtain required education credits periodically for their RPA (registered public appraiser) designation to stay in good standing with the TDLR (Texas Department of Licensing and Registration). The central tax office tax assessor/collector must also periodically obtain education credits for their 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 as well as the overall improvement of staff abilities, led the board of directors to approved for other employees of the District to begin the certification process in order to limit the risk of increased budgetary and operational needs to meet future needs.

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 2023 compared to the approved 2022 budget, as well as the actual 2021 expenditure.

	Budgeted 2023	Budgeted 2022	Actual 2021
Education and Training	\$ 8,000	\$ 8,000	\$ 5,567

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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 District experienced employee turnover in a vital position. As a result, some of the existing staff was given more responsibility and was also subject to economic and wage trends in the broader market. A new hire was made, and compensation was re-evaluated accordingly. Management considers employee and talent retention when evaluating budget needs annually.

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.

	Budgeted 2023	Budgeted 2022	Actual 2021	2022 / 2021 Differences
Salaries	\$ 198,000	\$ 173,750	\$ 179,198	\$ 24,250
Retirement contributions	34,650	33,360	28,039	1,290
Payroll taxes	3,697	2,520	3,444	1,177
Insurance	24,486	21,780	18,859	2,706
Employee incentive	2,000	2,000	2,000	-
	\$ 262,833	\$ 233,410	\$ 231,542	\$ 29,423

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, 2023

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 \$5,000. Actual expense increases are unknown at the time of this budget. Below is a breakdown of the contents of office expenditures:

	Budgeted 2023	Budgeted 2022	Actual 2021
Office supplies and administrative expenses	\$ 3,850	\$ 3,850	\$ 3,266
Postage/mailing	11,750	11,750	11,655
Licenses, fees, and dues	3,000	3,000	1,685
	<u>\$ 18,600</u>	<u>\$ 18,600</u>	<u>\$ 16,606</u>

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.

	Budgeted 2023	Budgeted 2022	Actual 2021
Capital outlay	\$ 2,000	\$ 2,000	\$ 2,953

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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:

			Budgeted 2023		Budgeted 2022		Actual 2021
Building	Commercial Loan	\$	-	\$	-	\$	48,205
Server	Commercial Capital Lease		5,417		3,944		3,615
		\$	5,417	\$	3,944	\$	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, 2023

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 2022	Unaudited 2021	Audited 2020
Average annual expenditures	402,824	@	398,937	387,840	421,696
	X 20%				
Target fund balance	80,565				
Fund balance 2023 (estimated)	(83,527)				
Building fund 2023 (estimated)	35,086				
(Over)/under funded 2023			32,123		
Remaining contributions schedule:					
2023	(5,000)				
2024	(5,000)				
2025	(5,000)				
2026	(5,000)				
2027	(5,000)				
2028 and after	(7,123)				
			(32,123)		
			-		

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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 2023	Estimated 2022	Actual 2021
Beginning fund balance	\$ 18,441	\$ 24,441	\$ 24,676
Unassigned funds added (used)	-	@ (6,000)	@ (235)
	\$ 18,441	\$ 18,441	\$ 24,441
Contingency Fund - Building:	Estimated 2023	Estimated 2022	Actual 2021
Beginning fund balance	\$ 24,286	\$ 13,486	\$ 7,261
Committed funds added (used)	10,800	10,800	@ 6,225
	\$ 35,086	\$ 24,286	\$ 13,486
Contingency Fund - Litigation:	Estimated 2023	Estimated 2022	Actual 2021
Beginning fund balance	\$ 25,000	\$ 20,000	\$ 15,000
Committed funds added (used)	5,000	5,000	5,000
	\$ 30,000	\$ 25,000	\$ 20,000
Total Fund Balance:	Estimated 2023	Estimated 2022	Actual 2021
Beginning fund balance	\$ 67,727	\$ 57,927	\$ 46,937
Net funds added (used)	15,800	9,800	@ 10,990
Unadjusted budget fund balance total	\$ 83,527	\$ 67,727	\$ 57,927

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District  
Notes to the Adopted Budget  
Year Ended December 31, 2023

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:

	2022		
Item	Budgeted	Changes	Est. Amended
Beginning fund balance 2022	58,079	57,927	(152)
Deed maintenance fees	-	6,000	(6,000)
			(6,152)
<u>Net effect on est. ending fund balance:</u>			-
Original ending balance			73,879
Adjustments			(6,152)
Est. ending balance			67,727

Required supplementary information



Shackelford County Appraisal District  
Required Supplementary Information - Detail of the Actual and Budgeted Employee Expenditures  
Year Ended December 31, 2023

<b>Salary Expenditure</b>				<b>Budget Change</b>	
Position	2021 Actual	2022 Budget	2023 Budget	\$	%
Chief Appraiser	60,000	63,000	75,000	12,000	19.05%
Assistant Chief Appraiser	32,448	-	-	-	0.00%
Collections Manager***	42,000	42,750	47,000	4,250	9.94%
Records Clerk	36,000	38,000	43,000	5,000	13.16%
Appraiser	8,750	30,000	33,000	3,000	10.00%
	179,198	173,750	198,000	24,250	13.96%

  

<b>Retirement Expenditure</b>				<b>Budget Change</b>	
Position	2021 Actual	2022 Budget	2023 Budget	\$	%
Chief Appraiser	9,431	12,096	13,125	1,029	8.51%
Assistant Chief Appraiser	5,106	-	-	-	0.00%
Collections Manager***	6,565	8,208	8,225	17	0.21%
Records Clerk	5,607	7,296	7,525	229	3.14%
Appraiser	1,331	5,760	5,775	15	0.26%
	28,039	33,360	34,650	1,290	3.87%

  

<b>Payroll Tax Expenditure</b>				<b>Budget Change</b>	
Position	2021 Actual	2022 Budget	2023 Budget	\$	%
Chief Appraiser	946	914	1,164	250	27.30%
Assistant Chief Appraiser	705	-	-	-	0.00%
Collections Manager***	859	620	932	312	50.24%
Records Clerk	772	551	874	323	58.53%
Appraiser	162	435	729	294	67.47%
	3,444	2,520	3,697	1,177	46.71%

  

<b>Health Insurance Expenditure</b>				<b>Budget Change</b>	
Position	2021 Actual	2022 Budget	2023 Budget	\$	%
Chief Appraiser	6,636	7,260	8,162	902	12.42%
Assistant Chief Appraiser	5,588	-	-	-	0.00%
Collections Manager***	-	-	-	-	0.00%
Records Clerk	6,635	7,260	8,162	902	12.42%
Appraiser	-	7,260	8,162	902	12.42%
	18,859	21,780	24,486	2,706	12.42%
<b>Total Employee Expenditures</b>	229,542	231,410	260,833	29,423	12.71%

\* 2021 actual amounts are unaudited as of the date of this report.

\*\* Incentive payment is voted on annually, and is not included in this section.

\*\*\* Collection manager salary includes medical allowance of \$5,500, \$6,500, and \$7,000 respectively.

Shackelford County Appraisal District  
Supplementary Information - Proposed Budget Expenditure Allocation by Tax Unit  
Year Ended December 31, 2023

	<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	\$ 2,774	\$ 14,484	\$ 9,863	\$ 1,000	\$ 154
Appraisal review board	131	683	465	47	7
Audit	209	1,093	744	75	12
Appraising expense	52	273	186	20	3
Software and computer maintenance:	3,026	15,803	10,759	1,091	168
Education and training	419	2,186	1,489	151	23
Employee expenditures	13,650	71,287	48,536	4,922	756
Office expense	973	5,083	3,461	351	54
Insurance - building	157	820	558	57	9
Repairs & maintenance	-	-	-	-	-
Debt service	283	1,480	1,008	102	17
Utilities	419	2,186	1,489	151	23
Property taxes	85	443	301	31	5
Capital outlay	105	547	372	38	6
Litigation contingency fund	262	1,367	930	94	14
Other governmental revenues	(186)	(970)	(661)	(67)	(10)
<i>Rounding</i>	-	2	1	(1)	(3)
Cost Share	<u>\$ 22,359</u>	<u>\$ 116,767</u>	<u>\$ 79,501</u>	<u>\$ 8,062</u>	<u>\$ 1,238</u>

<u>Moran ISD</u>	<u>Shackelford County</u>	<u>Shackelford County HD</u>	<u>Rounding</u>	<u>Total</u>
\$ 1,927	\$ 17,208	\$ 5,590	\$ -	\$ 53,000
91	812	264	-	2,500
145	1,299	422	1	4,000
36	325	105	-	1,000
2,102	18,773	6,098	1	57,821
291	2,597	844	-	8,000
9,484	84,687	27,511	-	260,833
676	6,039	1,962	1	18,600
109	974	315	1	3,000
-	-	-	-	-
197	1,759	571	-	5,417
291	2,597	844	-	8,000
59	527	171	(2)	1,620
73	649	211	(1)	2,000
182	1,623	527	1	5,000
(129)	(1,153)	(374)	-	(3,550)
1	1	1	(2)	-
<u>\$ 15,535</u>	<u>\$ 138,717</u>	<u>\$ 45,062</u>	<u>\$ -</u>	<u>\$ 427,241</u>