

Shackelford County Appraisal District
Proposed Operating Budget
2024

Approved August 21, 2023

Shackelford County Appraisal District
2024 Proposed Operating Budget
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Proposed Budget

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Shackelford County Appraisal District
Proposed Budget - Statement of Revenues, Expenditures, and Change in Fund Balance
Year Ended December 31, 2024

	<u>2024</u> <u>Proposed</u>	<u>2023</u> <u>Adopted @</u>	<u>Yr-Over-Yr</u> <u>Change</u>
Revenues			
Local funding	\$ 469,219	\$ 427,241	\$ 41,978
Other income	15,050	15,503	(453)
	<u>484,269</u>	<u>442,744</u>	<u>41,525</u>
Expenditures			
Appraisal	276,088	253,703	22,385
Assessing and collecting	98,976	93,988	4,988
Administrative	87,461	85,316	2,145
Debt service	3,944	3,944	-
Capital outlay	2,000	2,000	-
	<u>468,469</u>	<u>438,951</u>	<u>29,518</u>
Excess of revenues over (under) expenditures	15,800	3,793	12,007
Beginning fund balance (estimated)	59,890	56,097	3,793
Ending fund balance (estimated)	\$ <u><u>75,690</u></u>	\$ <u><u>59,890</u></u>	\$ <u><u>15,800</u></u>

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

See accompanying notes to the budget

Shackelford County Appraisal District
Proposed Budget - Detail and Comparative Analysis
Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2024 / 2023</u>	<u>2024 / 2022</u>
	Proposed Budget	Adopted Budget @	Unaudited Actual	Budget Vs. Budget	Budget Vs. Actual
Revenues					
Local funding	\$ 469,219	\$ 427,241	\$ 395,437	\$ 41,978	\$ 73,782
Other income	15,050	15,503	12,680	(453)	2,370
	<u>484,269</u>	<u>442,744</u>	<u>408,117</u>	<u>41,525</u>	<u>76,152</u>
Expenditures					
Appraisal services	57,000	53,000	53,000	4,000	4,000
Appraisal review board	2,500	2,500	1,628	-	872
Legal & professional	6,500	7,650	6,968	(1,150)	(468)
Appraising expense	2,000	1,457	1,152	543	848
Software and computer maintenance	67,462	58,558	54,986	8,904	12,476
Consulting	-	75	7,750	-	-
Education and training	8,000	8,000	8,998	-	(998)
Employee expenditures	278,893	262,541	234,352	16,352	44,541
Office expense	21,050	21,050	19,923	-	1,127
Insurance	4,000	3,000	3,568	1,000	432
Repairs and maintenance	-	2,856	1,784	(2,856)	(1,784)
Debt service	3,944	3,944	3,944	-	-
Utilities	13,500	10,700	7,923	2,800	5,577
Property taxes	1,620	1,620	1,563	-	57
Capital outlay	2,000	2,000	3,486	-	(1,486)
	<u>468,469</u>	<u>438,951</u>	<u>411,025</u>	<u>29,593</u>	<u>65,194</u>
Excess of revenues over (under) expenditures	15,800	3,793	(2,908)	11,932	10,958
Beginning fund balance	59,890	56,097	59,005	3,793	885
Ending fund balance	<u>\$ 75,690</u>	<u>\$ 59,890</u>	<u>\$ 56,097</u>	<u>\$ 15,725</u>	<u>\$ 11,843</u>

See accompanying notes to the budget

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

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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 type 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 2024	Budgeted 2023	Actual 2022
<u>Governmental activities:</u>			
Local funding	\$ 469,219	\$ 427,241	\$ 395,437
Interest income	3,500 @	3,647	2,841
Miscellaneous income	750	1,056	639
	473,469	431,944	398,917
<u>Business type activities:</u>			
Rents received - budgeted & actual	10,800	10,800	9,200
Total revenues	\$ 484,269	\$ 442,744	\$ 408,117

Reconciliation of budget class			
	Budgeted 2024	Budgeted 2023	Actual 2022
Local funding	\$ 469,219	\$ 427,241	\$ 395,437
Other income	15,050	15,503	12,680
Total revenues	\$ 484,269	\$ 442,744	\$ 408,117

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	\$ 468,469
Add: reserve for litigation fund	5,000
Less: other revenues not otherwise committed	(4,250)
Local funding need	\$ 469,219

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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 (allocation 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, for the preliminary budget process, and the estimated tax levy for the most recent tax year, for the adopted budget process. The amount of local funding shared by the tax unit (cost share) is computed by multiplying the allocation rate by the District's local funding need. Below is the calculation of this process applicable to the current year budget.

	2024		2023		Increase
	Cost Share		Cost Share		(Decrease)
Shackelford County	\$ 173,677	\$	138,717	\$	34,960
Shackelford County Hospital District	57,061		45,062		11,999
City of Albany	28,725		22,359		6,366
Albany ISD	121,165		116,767		4,398
City of Moran	1,645		1,238		407
Moran ISD	21,098		15,535		5,563
Clyde CISD	56,026		79,501		(23,475)
Lueders-Avoca ISD	9,822		8,062		1,760
	<u>\$ 469,219</u>	<u>\$</u>	<u>427,241</u>	<u>\$</u>	<u>41,978</u>

	2024		2023		Increase
	Allo. Rate		Allo. Rate		(Decrease)
Shackelford County	% 37.01	%	32.47	%	4.55
Shackelford County Hospital District	12.16		10.55		1.61
City of Albany	6.12		5.23		0.89
Albany ISD	25.82		27.33		(1.51)
City of Moran	0.35		0.29		0.06
Moran ISD	4.50		3.64		0.86
Clyde CISD	11.94		18.61		(6.67)
Lueders-Avoca ISD	% 2.09	%	1.89	%	0.21

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 2023 allocation rate is based on the 2022 levy, and the 2024 allocation is based on the 2023 levy. Estimates are given for the 2023 levies at the time of the adoption of the budget, and preliminary budgets are presented using the prior year tax levies as a basis for estimating cost share. Material changes in cost share between the preliminary and adopted budget are based on the passing of SB 2.

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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	\$	3,500
Miscellaneous income		750
Rent income (committed revenues)		10,800
	\$	15,050

Note 4: Expenditures

The District incurs operating expenditures through both governmental and business type 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 type activities are related to leasing out 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 2024 compared to the approved 2023 budget, as well as the actual 2022 expenditure.

		Budgeted 2024		Budgeted 2023		Actual 2022
Appraisal services - Capital Appraisal Group	\$	57,000	\$	53,000	\$	53,000
		-		-		-
	\$	57,000	\$	53,000	\$	53,000

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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 Veselka Bragg & Allen LLP as needed. The District is currently engaged in a lawsuit over valuation and has \$25,000 in litigation fund balance readily available for use.

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. Other various expenses directly related to appraising are allocated to this category.

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 2024 compared to the approved 2023 budget, as well as the actual 2022 expenditure.

	Service Type		
	Budgeted 2024	Budgeted 2023	Actual 2022
Appraisal and collection software licenses	\$ 39,642	\$ 35,632	\$ 33,548
IT maintenance, website and mapping services	24,820	@ 20,926	19,874
Other software and licenses	3,000	2,000	1,395
	<u>\$ 67,462</u>	<u>\$ 58,558</u>	<u>\$ 54,817</u>

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

Note 10: Consulting Expense

From time to time, the District may have a need to outsource activities or gain additional resources for operations. Due to employee turnover in 2021, the District contracted with BIS Consulting for additional resources that were needed to process property transfers and to train a replacement in 2022.

Note 11: 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, the board of directors approved other employees of the District to begin the certification process in order to limit future personnel shortfalls.

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 2024 compared to the approved 2023 budget, as well as the actual 2022 expenditure.

	Budgeted 2024	Budgeted 2023	Actual 2022
Education and Training	\$ 8,000	\$ 8,000	\$ 8,998

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

Note 12: Employee Expense

The District evaluates employee salaries annually based on, but not limited to, related labor market trends, merit and attitude, responsibility, reliability, job performance, 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. The District requires a very specific knowledge and skill set of employees to be successful operationally. As a result, employees tend to become more valuable once they have learned skills specific to property taxation in Texas, and compensation is 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 retained this benefit as a cafeteria plan option for participating employees in prior years. The District has elected to begin paying a health insurance allowance to employees in lieu of paying premiums that continue to rise and have become unaffordable. Health insurance expense, and subsequently health insurance allowance, is classified as part of employee expenditures for budgeting purposes, due to its correlation with employment.

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

	Budgeted 2024	Budgeted 2023	Actual 2022	2024/ 2023 Differences
Salaries	\$ 207,000	\$ 191,000	\$ 167,250	\$ 16,000
Retirement contributions	37,674	33,425	33,359	4,249
Payroll taxes	3,419 @	2,596	2,665	824
Insurance	28,800 @	33,520	29,077	(4,720)
Employee incentive	2,000	2,000	2,000	-
	\$ 278,893	\$ 262,541	\$ 234,352	\$ 16,353

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 Proposed Budget
Year Ended December 31, 2024

Note 13: Office Expenditures

Office expenditures consist of various items considered necessary to operate the District's office. 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 2022 lawmakers mandated additional notice requirements that increased the District's postage and printing expense by an estimated \$3,000 to \$5,000. Actual expense increases were unknown at the time of the prior budgets. More mandates are being considered as of the date of this budget. Below is a breakdown of the contents of office expenditures:

	Budgeted 2024		Budgeted 2023		Actual 2022
Office supplies and administrative expenses	\$ 3,850	\$	3,850	\$	3,315
Postage/ mailing	14,200	@	14,200		14,200
Licenses, fees, and dues	3,000		3,000		2,408
	\$ 21,050	\$	21,050	\$	19,923

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. Capital outflows during the financial statement period are considered capital outlay. Large capitalized expenditures may require loan proceeds at times. Payments on debt/leases will be recorded as debt service for governmental fund financial reporting and the total purchase price will be recorded as capitalized expense for government wide financial reporting, which will be presented in the audited financial statements. The schedule below shows both financial statement reporting methods' amount proposed for 2024 compared to the approved 2023 budget, as well as the actual 2022 expenditure.

	Budgeted 2024		Budgeted 2023		Actual 2022
Capital outlay - total capitalization	\$ 2,000	\$	2,000	\$	3,486
Loan/lease proceeds	-		-		-
Capital outlay - total capital outflows	\$ 2,000	\$	2,000	\$	3,486

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

Note 15: Debt Service

The District entered into a 5 year server equipment capital lease on January 1, 2019 in the amount of \$18,607, of which the debt portion will be paid in full at the end of 2023. Lease payments will continue at the same rate until an upgrade is needed in 2025 - 2026, when the warranty runs out on the machine and BIS recovers the equipment. Below is a breakout of the requirements that make up debt service:

		Budgeted 2024	Budgeted 2023	Actual 2022
Server	Commercial Capital Lease	\$ 3,944	\$ 3,944	\$ 3,944
			@	

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.

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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 2023	Unaudited 2022	Audited 2021
Average annual expenditures	415,745	@	438,951	411,025	397,260
	X 20%				
Target fund balance	83,149				
Fund balance 2024 (estimated)	(75,690)				
Building fund 2024 (estimated)	40,569				
(Over)/under funded 2024			48,028		
Remaining contributions schedule:					
2025	(5,000)				
2026	(5,000)				
2027	(5,000)				
2028	(5,000)				
2029	(5,000)				
2030 and after	(23,028)				
			(48,028)		
			-		

Total resources available using all contingency funds:

Building fund 2024 (estimated)	40,569
Litigation fund 2024 (estimated)	32,720
	73,289
Target fund balance	(83,149)
(Under)/over funded 2024 (estimate)	(9,860)

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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 2024	Estimated 2023	Actual 2022
Beginning fund balance	\$ 2,401	\$ 7,488	\$ 24,596
Unassigned funds added (used)	-	@ (5,087)	@ (17,108)
	\$ 2,401	\$ 2,401	\$ 7,488
Contingency Fund - Building:	Estimated 2024	Estimated 2023	Actual 2022
Beginning fund balance	\$ 29,769	\$ 23,609	\$ 14,409
Committed funds added (used)	10,800	@ 6,160	9,200
	\$ 40,569	\$ 29,769	\$ 23,609
Contingency Fund - Litigation:	Estimated 2024	Estimated 2023	Actual 2022
Beginning fund balance	\$ 27,720	\$ 25,000	\$ 20,000
Committed funds added (used)	5,000	@ 2,720	5,000
	\$ 32,720	\$ 27,720	\$ 25,000
Total Fund Balance:	Estimated 2024	Estimated 2023	Actual 2022
Beginning fund balance	\$ 59,890	\$ 56,097	\$ 59,005
Net funds added (used)	15,800	3,793	@ (2,908)
Unadjusted budget fund balance total	\$ 75,690	\$ 59,890	\$ 56,097

@ = see note 20 for deviation from original budget

Shackelford County Appraisal District
Notes to the Proposed Budget
Year Ended December 31, 2024

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 between June and September 14. A public hearing must be held by the board of directors by September 14, at which a budget is adopted. The District, as a policy, notes known deviations from the current year adopted budget in order to more accurately budget the upcoming year expenditures. The board typically 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 adopted budget that are considered to be material individually or in aggregate, as of the date of this report:

	2023		
Item	Budgeted	Changes	Est. Amended
Beginning fund balance 2023	67,727	56,097	(11,630)
Increase in health insr.	24,486	26,521	(2,035)
Online appr. Notices	-	737	(737)
Audit expense increase	4,000	6,000	(2,000)
Attorney fees (Hackberry)	-	1,650	(1,650)
Consulting expense	-	75	(75)
Repairs and maintenance	-	2,856	(2,856)
Increase in appraisal exp.	1,000	1,457	(457)
BPP income increase	750	1,056	306
Interest income increase	2,800	3,647	847
Decrease in debt service	5,417	3,944	1,473
Postage increases	11,750	14,200	(2,450)
Retirement expense change	34,650	33,425	1,225
Payroll tax change	3,698	2,596	1,102
Internet upgrade	8,000	10,700	(2,700)
Formula error, empl. Incent.	260,833	262,833	(2,000)
			<u>(23,637)</u>
<u>Net effect on est. ending fund balance:</u>			
Original ending balance			83,527
Adjustments			<u>(23,637)</u>
Est. ending balance			<u><u>59,890</u></u>

Required supplementary information

Shackelford County Appraisal District
Required Supplementary Information - Detail of the Actual and Budgeted Employee Expenditures
Year Ended December 31, 2024

Salary Expenditure				Budget Change	
Position	2022 Actual	2023 Budget	2024 Budget	\$	%
Chief Appraiser****	63,000	75,000	75,000	-	0.00%
Assistant Chief Appraiser	-	-	-	-	0.00%
Collections Manager***	36,250	40,000	40,000	-	0.00%
Records Clerk****	38,000	43,000	52,000	9,000	20.93%
Appraiser****	30,000	33,000	40,000	7,000	21.21%
	167,250	191,000	207,000	16,000	8.38%

Retirement Expenditure				Budget Change	
Position	2022 Actual	2023 Budget	2024 Budget	\$	%
Chief Appraiser****	12,408	13,125	13,650	525	4.00%
Assistant Chief Appraiser	-	-	-	-	0.00%
Collections Manager***	7,272	7,000	7,280	280	4.00%
Records Clerk****	7,608	7,525	9,464	1,939	25.77%
Appraiser****	6,071	5,775	7,280	1,505	26.06%
	33,359	33,425	37,674	4,249	12.71%

Payroll Tax Expenditure				Budget Change	
Position	2022 Actual	2023 Budget	2024 Budget	\$	%
Chief Appraiser****	801	914	1,192	278	30.48%
Assistant Chief Appraiser	-	-	-	-	0.00%
Collections Manager***	706	580	684	104	18.00%
Records Clerk****	637	624	858	235	37.67%
Appraiser****	521	479	684	206	43.03%
	2,665	2,596	3,419	824	31.73%

Health Insurance Expenditure				Budget Change	
Position	2022 Actual	2023 Budget	2024 Budget	\$	%
Chief Appraiser****	7,526	8,840	7,200	(1,640)	-18.55%
Assistant Chief Appraiser	-	-	-	-	0.00%
Collections Manager***	6,500	7,000	7,200	200	2.86%
Records Clerk****	7,526	8,840	7,200	(1,640)	-18.55%
Appraiser****	7,525	8,840	7,200	(1,640)	-18.55%
	29,077	33,520	28,800	(4,720)	-14.08%
Total Expenditures	232,352	260,541	276,893	16,353	6.28%

* 2022 actual amounts are unaudited as of the date of this report.

** Incentive payment is included on page 8 of the notes, and is not included in this section.

*** Collection manager is 32 hours & medical allowance of \$6,500, \$7,000, and \$7,200 respectively.

**** Employees changed to medical allowance in lieu of insurance in 2024.

Shackelford County Appraisal District
Supplementary Information - Proposed Budget Expenditure Allocation by Tax Unit
Year Ended December 31, 2024

	City of Albany	Albany ISD	Clyde CISD	Lueders- Avoca ISD	City of Moran
Appraisal services	\$ 3,489	\$ 14,718	\$ 6,807	\$ 1,193	\$ 200
Appraisal review board	153	646	299	52	9
Audit	398	1,678	776	136	23
Appraising expense	122	516	239	43	7
Software and computer maintenance:	4,130	17,420	8,055	1,412	237
Education and training	490	2,066	955	167	28
Employee expenditures	17,073	72,017	33,301	5,838	978
Office expense	1,289	5,436	2,513	441	74
Insurance	245	1,033	478	84	14
Repairs & maintenance	-	-	-	-	-
Debt service	241	1,018	471	83	15
Utilities	826	3,486	1,612	283	47
Property taxes	99	418	193	34	6
Capital outlay	122	516	239	42	7
Litigation contingency fund	306	1,291	597	105	18
Other governmental revenues	(260)	(1,097)	(507)	(89)	(15)
<i>Rounding</i>	<i>2</i>	<i>3</i>	<i>(2)</i>	<i>(2)</i>	<i>(3)</i>
Cost Share	<u>\$ 28,725</u>	<u>\$ 121,165</u>	<u>\$ 56,026</u>	<u>\$ 9,822</u>	<u>\$ 1,645</u>

<u>Moran ISD</u>	<u>Shackelford County</u>	<u>Shackelford County HD</u>	<u>Rounding</u>	<u>Total</u>
\$ 2,563	\$ 21,098	\$ 6,932	\$ -	\$ 57,000
112	925	304	-	2,500
292	2,406	790	<i>1</i>	6,500
90	740	243		2,000
3,033	24,970	8,204	<i>1</i>	67,462
360	2,961	973	-	8,000
12,540	103,230	33,916	-	278,893
946	7,791	2,560	-	21,050
180	1,481	485	-	4,000
-	-	-	-	-
177	1,460	480	<i>(1)</i>	3,944
607	4,997	1,642	-	13,500
73	601	197	<i>(1)</i>	1,620
90	740	243	<i>1</i>	2,000
225	1,851	608	<i>(1)</i>	5,000
(191)	(1,573)	(517)	<i>(1)</i>	(4,250)
<i>1</i>	<i>(1)</i>	<i>1</i>	<i>1</i>	-
<u>\$ 21,098</u>	<u>\$ 173,677</u>	<u>\$ 57,061</u>	<u>\$ -</u>	<u>\$ 469,219</u>