

Sherman County Appraisal District

402 North Third P. O. Box 239
Stratford, Texas 79084-0239
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Chief Appraiser
Teresa Edmond
CTA, RPA, RTA

Board of Directors
Roger Wells, Chairman
Dana Buckles, Secretary
Shaun Crawford
Tim Hudson
Valerie McAlister
Tom Moore
Nathaniel Walden
Mel Yates

April 7, 2015

To: Taxing Entities

Re: 2016 Appraisal District Budget

Enclosed is a copy of the projected 2016 Appraisal District Budget, as proposed by the Appraisal District Board of Directors. Formal adoption of the budget will be at the regular meeting of the board on May 15, 2015.

The budget reflects a .0358 increase over the 2015 budget.

Consideration of the Sherman County Appraisal District 2016 Budget will need to be listed on your next agenda.

If you have any questions or would like someone to attend your board meeting, please contact Teresa Edmond at the Appraisal District Office.

Please inform the Appraisal District office of action taken regarding approval of this budget.

SHERMAN COUNTY APPRAISAL DISTRICT
Proposed 2016 BUDGET

ACCOUNT	APPRAISAL	COLLECTIONS	COMBINED
Salaries:	110,447	30,818	141,265
FICA/Medicare Tax	8,054	2,259	10,313
Retirement	9,378	2,630	12,008
Hospital Insurance	39,229	11,000	50,229
Unemployment	842	236	1,078
Workers Comp.	586	164	750
SUB-TOTAL	168,536	47,107	215,643
Office Supplies	1,196	1,104	2,300
Printing	2,184	2,016	4,200
Postage & Meter Rental	3,530	5,296	8,826
Postage Machine Lease	1,027	1,541	2,568
Telephone	3,390		3,390
Rent	8,340		8,340
Utilities	5,200		5,200
Janitor Service	1,800		1,800
Operating Expense	500		500
Classes/Workshops/Meetings	6,500		6,500
Dues, Memberships, Licenses	1,200		1,200
Board of Review	2,800		2,800
Publications & Public Notices	720	480	1,200
Insurance-General Liability	1,200		1,200
Insurance-Public Officials Liability	700		700
Insect Control	385		385
Audit	1,750	5,250	7,000
Board of Directors	750		750
Legal	2,300		2,300
Bonds	950		950
Computer/Data Processing	22,026	14,684	36,710
Misc. & In City Mileage Comp.	300	300	600
Furniture/Equipment Depreciation	857		857
Mineral Valuation	70,810		70,810
Reappraising – In House	3,000		3,000
Tax Suit Expense		450	450
Mapping Maintenance & Splits	2,000		2,000
Copy Machine Lease	3,345		3,345
Website-Appraisal	1,750		1,750
Imaging Old Records		1,500	1,500
Contingency Allowance (4% Operating)	6,020	1,305	7,325
TOTAL	325,066	81,033	406,099

Line item transfers are allowable, not to exceed grand total of budget.
The Amount of Increase Over the 2015 Budget is \$14,054 or 3.58%

SHERMAN COUNTY APPRAISAL DISTRICT

Preliminary Budget 2016

COMBINED APPRAISAL AND COLLECTIONS

<u>BUDGET ITEM</u>	2015		2016	
	<u>PRESENT BUDGET</u>	<u>INCREASES</u>	<u>PROPOSED BUDGET</u>	
SALARIES	\$ 138,133.00	\$3,132.00	\$ 141,265.00	
SOC. SEC. EXPENSE used 7.3%	\$ 10,084.00	\$ 229.00	\$ 10,313.00	
RETIREMENT EXPENSE " 8.5%	\$ 11,742.00	\$ 266.00	\$ 12,008.00	
HOSPITAL INSURANCE	\$ 50,229.00		\$ 50,229.00	
UNEMPLOYMENT TAX	\$ 1,078.00		\$ 1,078.00	
WORKERS' COMP	\$ 750.00		\$ 750.00	
OFFICE SUPPLIES	\$ 2,300.00		\$ 2,300.00	
PRINTING	\$ 4,200.00		\$ 4,200.00	
POSTAGE	\$ 8,826.00		\$ 8,826.00	
TELEPHONE	\$ 3,390.00		\$ 3,390.00	
RENT	\$ 8,340.00		\$ 8,340.00	
UTILITIES	\$ 5,200.00		\$ 5,200.00	
JANITOR	\$ 1,800.00		\$ 1,800.00	
OPERATING SUPPLIES	\$ 500.00		\$ 500.00	
CLASSES/WORKSHOPS/MEETING	\$ 6,500.00		\$ 6,500.00	
DUES / LICENSES	\$ 1,200.00		\$ 1,200.00	
APPRAISAL REVIEW BD	\$ 2,800.00		\$ 2,800.00	
PUBLICATIONS-NOTICES	\$ 1,200.00		\$ 1,200.00	
INS.GENERAL LIABILITY	\$ 1,000.00	\$ 200.00	\$ 1,200.00	
INS.OFFICIAL LIABILITY	\$ 800.00	\$ (100.00)	\$ 700.00	
TAX SUIT EXPENSE	\$ 450.00		\$ 450.00	
INSECT CONTROL	\$ 385.00		\$ 385.00	
AUDIT	\$ 6,800.00	\$ 200.00	\$ 7,000.00	
BOARD OF DIRECTORS	\$ 750.00		\$ 750.00	
LEGAL	\$ 2,300.00		\$ 2,300.00	
BONDS	\$ 950.00		\$ 950.00	
COMPUTER CONTRACT	\$ 35,300.00	\$ 1,410.00	\$ 36,710.00	
MISC&IN CITY MILEAGE	\$ 600.00		\$ 600.00	
MINERAL VALUATION	\$ 65,410.00	\$ 5,400.00	\$ 70,810.00	
REAPPRAISAL-RE	\$ 3,000.00		\$ 3,000.00	
MAPPING EXPENSE	\$ 1,380.00	\$ 620.00	\$ 2,000.00	
COPY MACHINE LEASE	\$ 3,195.00	\$ 150.00	\$ 3,345.00	
DEPRECIATION EXPENSE	\$ 1,279.00	\$ (422.00)	\$ 857.00	
WEBSITE-APPRAISAL	\$ 1,750.00		\$ 1,750.00	
IMAGING OLD RECORDS	\$ 1,500.00		\$ 1,500.00	
POSTAGE MACHINE RENTAL		\$ 2,568.00	\$ 2,568.00	
CONTINGENCY ALLOWANCE	\$ 6,924.00	\$ 401.00	\$ 7,325.00	
TOTAL	\$ 392,045.00	\$ 14,054.00	\$ 406,099.00	
\$ Increase	\$ 7,121.00		\$ 14,054.00	
% Increase	1.85%		3.58%	

Estimated
Billing For
Proposed

Billing for Sherman County Appraisal District Budget, 2015

2016

Budget

Appraisal Budget \$314,027

325.066

Entity	Levy	Percentage	Billing Share	Est. Share
Sherman County	3,432,280.52	0.257463	80,850.33	83,692.47
City of Stratford	641,067.64	0.048088	15,100.93	15,631.77
City of Texhoma	36,305.76	0.002723	855.10	885.16
Stratford ISD	4,662,315.73	0.349731	109,824.98	113,685.66
Texhoma ISD	1,528,623.51	0.114665	36,007.90	37,273.69
Stratford Hospital District	1,232,340.80	0.092441	29,028.97	30,049.43
Texhoma Hospital District	10,000.88	0.000750	235.52	243.80
Moore County Hospital District	163,867.21	0.012292	3,860.02	3,995.71
North Plains Water District	169,277.23	0.012698	3,987.51	4,127.69
Gruver ISD	358,044.51	0.026858	8,434.14	8,730.62
Pringle-Morse ISD	288,526.25	0.021643	6,796.49	7,035.40
Sunray ISD	808,513.41	0.060648	19,045.11	19,714.60

Appraisal Billing Totals 13,331,163.45

1.000000

314,027.00

325.066

Appraisal Budget Total

314,027.00

Collections Budget \$78,018

81.033

Entity	# of Parcels	Percentage	Billing Share	Est. Share
City of Stratford	2,088	0.072422	5,153.19	5,371.55
City of Texhoma	396	0.013736	977.39	1,018.80
Stratford ISD	11,509	0.399188	28,404.26	29,607.81
Texhoma ISD	2,820	0.097811	6,959.75	7,254.65
Stratford Hospital District	12,018	0.416843	29,660.51	30,917.29

Collections Billing (Parcels)

28,831

1.000000

71,155.10

74,170.10

Collections Budget less 2% share

71,155.10

Billing share based on 2% of Levy

Levy

Texhoma Hospital District	10,000.88
Moore County Hospital District	163,867.21
North Plains Water District	169,277.23

200.02

200.02

3,277.34

3,277.34

3,385.54

3,385.54

Collections Billing (2%)

6,862.90

6,862.90

Collection Budget Total

78,018.00

81.033

Total 2015 Budget (Appraisal & Collections)

\$392,045

406.099

SHERMAN COUNTY APPRAISAL DISTRICT
REALLOCATION OF LINE ITEMS OF 2014 EXPENDITURE BUDGET
COMBINED APPRAISAL AND COLLECTIONS

BUDGET ITEM	PRESENT BUDGET	ADJUST- MENTS	ADJUSTED BUDGET
CONTRACT LABOR		493	493
SALARIES	141,070		141,070
SOC. SEC. EXPENSE	10,793		10,793
RETIREMENT EXPENSE	11,991		11,991
MEDICAL INSURANCE	47,837		47,837
UNEMPLOYMENT TAX	1,078		1,078
WORKERS' COMP	725		725
APPRAISAL REVIEW BD	2,800		2,800
AUDIT	6,600		6,600
BOARD OF DIRECTORS	750		750
BONDS	950		950
COMPUTER CONTRACT	34,110		34,110
COPY MACHINE LEASE	3,195		3,195
DEPRECIATION EXPENSE	1,470		1,470
DUES	1,200		1,200
INSECT CONTROL	385		385
INS. G.LIABILITY ETC.	1,000		1,000
INS. OFFICIAL LIABILITY	800		800
JANITOR	1,800		1,800
LEGAL	2,300		2,300
MAPPING EXPENSE	1,380		1,380
MINERAL VALUATION	60,010		60,010
MISCELLANEOUS	600		600
OFFICE SUPPLIES	2,300		2,300
OPERATING SUPPLIES	500		500
POSTAGE	8,406		8,406
PRINTING	4,200		4,200
PUBLICATIONS-NOTICES	1,200		1,200
REAPPRAISAL-REAL PROP	3,000		3,000
RENT	7,740		7,740
TAX SUIT EXPENSE	450		450
TELEPHONE	2,990	159	3,149
TRAVEL; MEETINGS	6,500	942	7,442
UTILITIES	5,200		5,200
WEBSITE-APPRAISAL	1,500		1,500
IMAGING OLD RECORDS	1,500		1,500
CONTINGENCY ALLOWANCE	6,594	(1,594)	5,000
TOTAL	384,924	(1,594)	384,924
		1,594	

Schedule of Income and Expenditures
Appraisal and Collections
Final For Month Ending December, **2014**
Prior to Line Item Adjustments.

	<u>Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget Balance Over/Under</u>
Income				
Sherman County	74,876.06	0.00	74,876.06	0.00
City of Stratford	18,390.98	0.00	18,390.98	0.00
City of Texhoma, TX	1,508.08	0.00	1,508.12	-0.04
Stratford ISD	145,363.95	0.00	145,363.95	0.00
Texhoma ISD	43,046.60	0.00	43,046.60	0.00
Stratford Hospital	55,860.21	0.00	55,860.21	0.00
Texhoma Hospital	426.63	0.00	426.63	0.00
Moore Co Hospital District	6,641.48	0.00	6,641.48	0.00
Water District	6,942.41	0.00	6,942.44	-0.03
Gruver ISD	7,639.89	0.00	7,639.89	0.00
Pringle-Morse ISD	6,967.62	0.00	6,967.62	0.00
Sunray ISD	17,260.09	0.00	17,260.09	0.00
Miscellaneous Income	0.00	76.00	2,592.00	-2,592.00
Mapping Income	0.00	0.00	506.64	-506.64
Interest Income	0.00	1.90	40.85	-40.85
Total Income	<u>384,924.00</u>	<u>77.90</u>	<u>388,063.56</u>	<u>-3,139.56</u>
Expense				
Contract Labor	0.00		492.00	-492.00
Salary-	141,070.00	10,915.90	130,991.00	10,079.00
Social Security/Medicare	10,793.00	730.98	8,566.02	2,226.98
Retirement	11,991.00	828.50	9,941.98	2,049.02
Medical Insurance	47,837.00	2,754.28	38,834.48	9,002.52
Unemployment	1,078.00	0.00	831.92	246.08
Workers Compensation	725.00	0.00	708.96	16.04
Appraisal Review Board	2,800.00	0.00	1,177.28	1,622.72
Audit	6,600.00	0.00	6,306.00	294.00
Board of Directors	750.00	334.88	395.95	354.05
Bonds	950.00	175.00	850.00	100.00
Computer Contract	34,110.00	0.00	34,110.00	0.00
Copy Machine Lease	3,195.00	266.17	3,194.04	0.96
Depreciation Expense	1,470.00	106.85	1,282.20	187.80
Dues	1,200.00	195.00	920.00	280.00
Insect Control	385.00	0.00	385.00	0.00
Insur-Gen Liability	1,000.00	0.00	989.00	11.00
Insur-Officials Liability	800.00	0.00	572.32	227.68
Janitor	1,800.00	150.00	1,800.00	0.00
Legal	2,300.00	1,077.73	1,283.04	1,016.96
Mapping Expense	1,380.00	300.00	1,380.00	0.00
Mineral Valuation	60,010.00	0.00	60,010.00	0.00
Miscellaneous	600.00	600.00	600.00	0.00
Office Supplies	2,300.00	832.87	1,700.47	599.53
Printing	4,200.00	980.71	4,165.82	34.18
Operating Supplies	500.00	29.74	413.78	86.22
Postage	8,406.00	180.00	7,975.44	430.56
Publications, Notices	1,200.00	0.00	220.00	980.00
Reappraisal-Real Property	3,000.00	820.98	2,916.58	83.42
Rent	7,740.00	645.00	7,740.00	0.00
Tax Suit Expense	450.00	0.00	305.72	144.28
Telephone	2,990.00	257.92	3,148.20	-158.20
Travel, Meetings	6,500.00	14.00	7,441.89	-941.89
Utilities	5,200.00	506.10	3,979.07	1,220.93
Website-Appraisal	1,500.00	0.00	1,500.00	0.00
Imaging Old Records	1,500.00	0.00	0.00	1,500.00
Contingency Allowance	6,594.00	0.00	0.00	6,594.00
Total Expense	<u>384,924.00</u>	<u>22,702.61</u>	<u>347,128.16</u>	<u>38,287.84</u>

Sherman County Appraisal District						
PERCENT OF Budget Returned to Jurisdictions						
YEAR	Budget	Income	Expenditures	Overage	Overage Returned to Jurisdictions	% of Budget Returned
1999	204,602.00	209,408.17	197,226.88	12,181.29	12,181.29	5.95%
2000	217,114.00	223,019.61	209,269.98	13,749.63	13,749.63	6.33%
2001	226,913.00	232,283.20	215,157.22	17,125.98	17,125.98	7.55%
2002	236,642.00	240,178.06	228,396.40	11,781.66	11,781.66	4.98%
2003	251,543.00	257,414.61	234,587.31	22,727.30	22,727.30	9.04%
2004	258,507.00	262,735.23	238,058.20	24,677.03	24,677.03	9.55%
2005	271,153.00	278,112.71	253,362.99	24,248.74	21,248.74	7.84%
2006	274,030.00	283,246.00	265,344.36	17,901.64	19,268.64	7.04%
2007	291,806.00	304,497.24	269,401.65	35,095.59	22,580.59	7.74%
2008	316,158.00	323,561.78	291,940.75	31,621.03	34,936.38	11.05%
2009	327,256.00	331,049.70	290,436.09	40,613.61	40,194.22	12.28%
2010	334,939.00	339,400.42	300,861.53	36,596.03	36,596.03	10.93%
2011	359,478.00	374,176.21	334,629.59	39,121.62	36,691.45	10.28%
2012	368,136.00	370,706.59	337,401.33	33,304.26	32,388.84	8.80%
2013	375,383.00	384,949.96	356,697.20	28,252.76	27,346.32	7.28%
2014	392,045				35,184.88	9.14%
To be returned after Auditor Finalizes						

STAFF QUALIFICATIONS AS OF 1-1-2016

Chief Appraiser - Teresa Edmond –23 years as Chief Appraiser with a total of 34.5 years experience in the Appraisal District Office.

Fully Licensed RPA, RTA

Has obtained all 3 certifications required by the state:

RPA = Appraisal certification

RTA = Assessment/ Collections certification

RTC = Collections certification

Completed requirements: Passed 14 courses with exams and
Passed 5 certification exams (3 – 4 hr
exams & 2 – 7.5 hr exams)

Obtained the designation of Certified Tax Administrator (CTA) 8/98

Bookkeeper/Mineral – Tonja Berry – 2.4 years experience in Appraisal District
Attended 4 courses
Taken Additional Classes in Microsoft Word & Excel

Real Estate/Deeds – Shannon Hensley – 2.3 years experience in the Appraisal District
Passed 5 courses with exams
Scheduled for 3 more courses & Level 3 Exam
Licensed RPA Class 2
RPA = Appraisal certification
(Class 4= fully certified)

Collections/Personal Property – Betty Wright – 5 years experience in the Appraisal District Office
Passed 6 courses with exams
Passed Certification Exam 12-13-2014
Fully Licensed RTA
RTA = Assessment/Collections Certification

To retain license each staff member is required to obtain 30 CEUs every 2 years.

COMPARISON OF 2015 SALARIES

<u>Position</u>	<u>Current Salary</u>	<u>Local Comp. Range</u>
Chief Appraiser	\$46,404	\$48,767-57,000
Bookkeeper	\$31,212	\$40,685-47,000
Deeds/Mapping	\$29,131	\$30,000-33,117
Collections	\$28,971	\$30,000-33,117