

Sherman County Appraisal District

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Chief Appraiser
Teresa Edmond
CTA, RPA, RTA

Board of Directors
Roger Wells, Chairman
David Davis, Secretary
Jon Engelbrecht
Tim Hudson
Valerie McAlister
Tom Moore
Nathaniel Walden
Mel Yates

March 27, 2017

To: Taxing Entities

Re: 2018 Appraisal District Budget

Enclosed is a copy of the projected 2018 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 19, 2017.

The budget reflects a .0423 increase over the 2017 budget.

Consideration of the Sherman County Appraisal District 2018 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 2018 BUDGET**

ACCOUNT	APPRAISAL	COLLECTIONS	COMBINED
Salaries:	114,236	32,933	147,169
FICA/Medicare Tax	8,340	2,404	10,744
Retirement	7,997	2,305	10,302
Hospital Insurance	39,229	11,000	50,229
Unemployment	842	236	1,078
Workers Comp.	625	175	800
SUB-TOTAL	171,269	49,053	220,322
Office Supplies	1,196	1,104	2,300
Printing	2,184	2,016	4,200
Postage & Meter Rental	3,930	5,896	9,826
Postage Machine Lease	1,030	1,546	2,576
Telephone	3,590		3,590
Rent	9,000		9,000
Utilities	5,200		5,200
Janitor Service	1,800		1,800
Operating Expense	500		500
Classes/Workshops/Meetings	11,000		11,000
Dues, Memberships, Licenses	1,200		1,200
Board of Review	2,800		2,800
Publications & Public Notices	720	480	1,200
Insurance-General Liability	1,400		1,400
Insurance-Public Officials Liability	650		650
Insect Control	495		495
Audit	1,750	5,250	7,000
Board of Directors	750		750
Legal	2,300		2,300
Bonds	950		950
Computer/Data Processing	22,884	15,256	38,140
Misc. & In City Mileage Comp.	300	300	600
Furniture/Equipment Depreciation	108		108
Mineral Valuation	81,610		81,610
Reappraising – In House	3,800		3,800
Tax Suit Expense		450	450
Mapping Maintenance & Splits	2,000		2,000
Copy Machine Lease	3,195		3,195
Website-Appraisal	1,750		1,750
Imaging Old Records		3,000	3,000
Contingency Allowance (4% Operating)	6,724	1,412	8,136
TOTAL	346,085	85,763	431,848

Line item transfers are allowable, not to exceed grand total of budget.
The Amount of Increase Over the 2017 Budget is \$17,538 or 4.23%

SHERMAN COUNTY APPRAISAL DISTRICT

Preliminary Budget **2018**

COMBINED APPRAISAL AND COLLECTIONS

	2017		2018	
<u>BUDGET ITEM</u>	<u>PRESENT BUDGET</u>	<u>INCREASES</u>	<u>PROPOSED BUDGET</u>	
SALARIES	\$ 141,652.00	\$ 5,517.00	\$ 147,169.00	
SOC. SEC. EXPENSE used 7.3%	\$ 10,341.00	\$ 403.00	\$ 10,744.00	
RETIREMENT EXPENSE 7%	\$ 9,916.00	\$ 386.00	\$ 10,302.00	
HOSPITAL INSURANCE	\$ 50,229.00		\$ 50,229.00	
UNEMPLOYMENT TAX	\$ 1,078.00		\$ 1,078.00	
WORKERS' COMP	\$ 800.00		\$ 800.00	
OFFICE SUPPLIES	\$ 2,300.00		\$ 2,300.00	
PRINTING	\$ 4,200.00		\$ 4,200.00	
POSTAGE	\$ 9,826.00		\$ 9,826.00	
TELEPHONE	\$ 3,590.00		\$ 3,590.00	
RENT	\$ 8,700.00	\$ 300.00	\$ 9,000.00	
UTILITIES	\$ 5,200.00		\$ 5,200.00	
JANITOR	\$ 1,800.00		\$ 1,800.00	
OPERATING SUPPLIES	\$ 500.00		\$ 500.00	
CLASSES/WORKSHOPS/MEETING	\$ 8,500.00	\$ 2,500.00	\$ 11,000.00	
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	\$ 1,200.00	\$ 200.00	\$ 1,400.00	
INS.OFFICIAL LIABILITY	\$ 700.00	\$ (50.00)	\$ 650.00	
TAX SUIT EXPENSE	\$ 450.00		\$ 450.00	
INSECT CONTROL	\$ 385.00	\$ 110.00	\$ 495.00	
AUDIT	\$ 7,000.00		\$ 7,000.00	
BOARD OF DIRECTORS	\$ 750.00		\$ 750.00	
LEGAL	\$ 2,300.00		\$ 2,300.00	
BONDS	\$ 950.00		\$ 950.00	
COMPUTER CONTRACT	\$ 37,310.00	\$ 830.00	\$ 38,140.00	
MISC IN CITY MILEAGE	\$ 600.00		\$ 600.00	
MINERAL VALUATION	\$ 76,210.00	\$ 5,400.00	\$ 81,610.00	
REAPPRAISAL-RE	\$ 3,500.00	\$ 300.00	\$ 3,800.00	
MAPPING EXPENSE	\$ 2,000.00		\$ 2,000.00	
COPY MACHINE LEASE	\$ 3,195.00		\$ 3,195.00	
DEPRECIATION EXPENSE	\$ 398.00	\$ (290.00)	\$ 108.00	
WEBSITE-APPRAISAL	\$ 1,750.00		\$ 1,750.00	
IMAGING OLD RECORDS	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
POSTAGE MACHINE RENTAL	\$ 2,576.00		\$ 2,576.00	
CONTINGENCY ALLOWANCE	\$ 7,704.00	\$ 432.00	\$ 8,136.00	
TOTAL	\$ 414,310.00	\$ 17,538.00	\$ 431,848.00	
 \$ Increase	 \$ 8,211.00		 \$ 17,538.00	
% Increase	2.02%		4.23%	

Estimated
Billing For
Proposed

Billing for Sherman County Appraisal District Budget, 2017 ²⁰¹⁸

Appraisal Budget		\$332,041				Budget	346,085
<u>Entity</u>		<u>Levy</u>		<u>Percentage</u>		<u>Billing Share</u>	<u>Est. Share</u>
Sherman County		3,565,478.63		0.292603		97,156.19	101,265.51
City of Stratford		733,310.89		0.060179		19,981.90	20,827.05
City of Texhoma		42,613.24		0.003497		1,161.15	1,210.26
Stratford ISD		4,005,878.74		0.328744		109,156.49	113,773.37
Texhoma ISD		975,641.66		0.080066		26,585.19	27,709.64
Stratford Hospital District		1,237,958.26		0.101594		33,733.37	35,160.16
Texhoma Hospital District		9,951.60		0.000817		271.28	282.75
Moore County Hospital District		152,149.65		0.012486		4,145.86	4,321.22
North Plains Water District		175,991.09		0.014443		4,795.67	4,998.50
Gruver ISD		309,187.53		0.025374		8,425.21	8,781.56
Pringle-Morse ISD		331,618.05		0.027214		9,036.16	9,418.36
Sunray ISD		645,616.54		0.052983		17,592.53	18,336.62
Appraisal Billing Totals		12,185,395.88		1.000000		332,041.00	346,085
Appraisal Budget Total					332,041.00		
Collections Budget		\$82,269					85,763
<u>Entity</u>		<u># of Parcels</u>		<u>Percentage</u>		<u>Billing Share</u>	<u>Est. Share</u>
City of Stratford		2,045		0.072129		5,665.74	5,917.76
City of Texhoma		380		0.013403		1,052.81	1,099.64
Stratford ISD		11,260		0.397150		31,196.19	32,583.83
Texhoma ISD		2,929		0.103308		8,114.86	8,475.82
Stratford Hospital District		11,738		0.414010		32,520.55	33,967.10
Collections Billing (Parcels)		28,352		1.000000		78,550.15	82,044.15
Collections Budget less 2% share					78,550.15		
<u>Billing share based on 2% of Levy</u>		<u>Levy</u>					
Texhoma Hospital District		9,951.60				199.03	199.03
North Plains Water District		175,991.09				3,519.82	3,519.82
Collections Billing (2%)						3,718.85	3,718.85
Collection Budget Total						82,269.00	85,763
Total 2017 Budget (Appraisal & Collections)						\$414,310	431,848

Schedule of Income and Expenditures

Appraisal and Collections

For Month Ending December 2016

Final 2016 Budget

Prior to Line Item Adjustments

	Budget	Current Month	Year to Date	Budget Balance Over/Under	
Income					
City of Stratford	22,829.12	0.00	22,829.13	0.01	
City of Texhoma, TX	2,064.57	2,127.63	2,064.57	0.00	
Gruver ISD	8,510.55	0.00	8,510.55	0.00	
Interest Income	0.00	0.00	116.58	116.58	
Mapping Income	0.00	0.00	280.00	280.00	Retain for Mapping Upgrades
Miscellaneous Income	0.00	0.00	1,965.57	1,965.57	
Moore Co Hospital District	3,900.14	0.00	5,820.52	1,920.38	
Pringle-Morse ISD	8,017.43	0.00	8,017.43	0.00	
Sherman County	87,892.00	0.00	87,892.00	0.00	
Stratford Hospital	63,362.87	60.00	63,362.87	0.00	
Stratford ISD	139,067.98	105.42	139,067.98	0.00	
Sunray ISD	18,444.24	0.00	18,444.24	0.00	
Texhoma Hospital	451.39	0.00	451.39	0.00	
Texhoma ISD	43,927.88	0.00	43,927.88	0.00	
Water District	7,630.83	0.00	7,630.83	0.00	
Total Income	406,099.00	2,293.05	410,381.54	4,282.54	
Expense					
Appraisal Review Board	2,800.00	714.39	964.39	1,835.61	
Audit	7,000.00	0.00	6,700.00	300.00	
Board of Directors	750.00	352.77	496.09	253.91	
Bonds	950.00	0.00	1,075.00	* -125.00	
Computer Contract	36,710.00	0.00	36,710.00	0.00	
Contingency Allowance	7,325.00	0.00	0.00	* 7,325.00	Use for Line Item Adj.
Copy Machine Lease	3,345.00	266.17	3,194.04	150.96	
Depreciation Expense	857.00	106.55	1,278.60	* -421.60	
Dues	1,200.00	35.00	830.00	370.00	
Health Insurance	50,229.00	2,851.64	34,128.16	16,100.84	
Imaging Old Records	1,500.00	0.00	0.00	1,500.00	Retain
Insect Control	385.00	0.00	385.00	0.00	
Insur-Gen Liability	1,200.00	0.00	1,308.00	* -108.00	
Insur-Officials Liability	700.00	0.00	572.32	127.68	
Janitor	1,800.00	150.00	1,800.00	0.00	
Legal	2,300.00	0.00	883.55	1,416.45	Retain
Mapping Expense	2,000.00	0.00	1,200.00	800.00	
Mineral Valuation	70,810.00	0.00	70,810.00	0.00	
Miscellaneous	600.00	600.00	600.00	0.00	
Office Supplies	2,300.00	198.72	863.04	1,436.96	
Operating Supplies	500.00	0.00	225.34	274.66	
Postage	8,826.00	0.00	6,474.93	2,351.07	
Postage Machine Lease	2,568.00	0.00	2,575.32	* -7.32	
Printing	4,200.00	673.24	1,866.11	2,333.89	
Publications, Notices	1,200.00	0.00	407.00	793.00	
Reappraisal-Real Property	3,000.00	867.44	2,895.09	104.91	
Rent	8,340.00	695.00	8,340.00	0.00	
Retirement	12,008.00	488.96	5,867.52	6,140.48	
Salary-	141,265.00	11,531.80	138,381.60	2,883.40	
Social Security/Medicare	10,313.00	822.58	9,873.36	439.64	
Tax Suit Expense	450.00	0.00	312.57	137.43	
Telephone	3,390.00	257.85	2,855.72	534.28	
Travel, Meetings	6,500.00	71.00	9,790.73	* -3,290.73	
Unemployment	1,078.00	0.00	684.00	394.00	
Utilities	5,200.00	325.68	3,401.86	1,798.14	
Website-Appraisal	1,750.00	0.00	1,750.00	0.00	
Workers Compensation	750.00	2.00	765.42	* -15.42	
Total Expense	406,099.00	21,010.79	360,264.76	45,834.24	

Sherman County Appraisal District						
PERCENT OF Budget Returned to Jurisdictions						
YEAR	Budget	Income	Expenditures	Overage	Overage Returned to Jurisdictions	% of Budget Returned
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	384,924.00	388,063.56	347,128.16	40,935.40	39,592.14	10.28%
2015	392,045.00	394,902.00	338,495.00	56,407.00	27,308.00	6.97%
* 2016	406,099.00	408,693.00	370,098.00	38,565.00	45,635.00	11.24%*

* To be returned to Entities after Auditor Finalizes the 2016 Budget in May.

STAFF QUALIFICATIONS AS OF 3-23-2017

Chief Appraiser - Teresa Edmond -24 years as Chief Appraiser with a total of 35.5 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 – Shannon Hensley – 3.3 years experience in the Appraisal District

Passed 9 courses with exams

Trained on Mapping System

Scheduled for Level 4 Exam

Licensed RPA Class 3

RPA = Appraisal certification

(Class 4= fully certified)

Real Estate/Deeds – Courtney Hartman – 1.25 years experience in the Appraisal District Office

Passed 6 courses with exams

Trained on Mapping System

Licensed RTA Class 2

Scheduled Certification Exam

Collections/Personal Property – Betty Wright – 6 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.