

Sherman County Appraisal District

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Chief Appraiser
Teresa Edmond
CTA, RPA, RTA

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

March 27, 2016

To: Taxing Entities

Re: 2017 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 27, 2016.

The budget reflects a .0202 increase over the 2016 budget.

Consideration of the Sherman County Appraisal District 2017 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
2017 BUDGET**

<u>ACCOUNT</u>	<u>APPRAISAL</u>	<u>COLLECTIONS</u>	<u>COMBINED</u>
Salaries:	110,036	31,616	141,652
FICA/Medicare Tax	8,076	2,265	10,341
Retirement	7,744	2,172	9,916
Hospital Insurance	39,229	11,000	50,229
Unemployment	842	236	1,078
Workers Comp.	625	175	800
SUB-TOTAL	166,552	47,464	214,016
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	8,700		8,700
Utilities	5,200		5,200
Janitor Service	1,800		1,800
Operating Expense	500		500
Classes/Workshops/Meetings	8,500		8,500
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	22,386	14,924	37,310
Misc. & In City Mileage Comp.	300	300	600
Furniture/Equipment Depreciation	398		398
Mineral Valuation	76,210		76,210
Reappraising – In House	3,500		3,500
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		1,500	1,500
Contingency Allowance (4% Operating)	6,365	1,339	7,704
<u>TOTAL</u>	<u>332,041</u>	<u>82,269</u>	<u>414,310</u>

Line item transfers are allowable, not to exceed grand total of budget.
The Amount of Increase Over the 2016 Budget is \$8,211 or 2.02%

SHERMAN COUNTY APPRAISAL DISTRICT

Preliminary Budget 2017

COMBINED APPRAISAL AND COLLECTIONS

	2016		2017	
BUDGET ITEM	PRESENT BUDGET	INCREASES	PROPOSED BUDGET	
SALARIES	\$ 141,265.00	\$387.00	\$ 141,652.00	
SOC. SEC. EXPENSE used 7.3%	\$ 10,313.00	\$ 28.00	\$ 10,341.00	
RETIREMENT EXPENSE 7%	\$ 12,008.00	\$ (2,092.00)	\$ 9,916.00	
HOSPITAL INSURANCE	\$ 50,229.00		\$ 50,229.00	
UNEMPLOYMENT TAX	\$ 1,078.00		\$ 1,078.00	
WORKERS' COMP	\$ 750.00	\$ 50.00	\$ 800.00	
OFFICE SUPPLIES	\$ 2,300.00		\$ 2,300.00	
PRINTING	\$ 4,200.00		\$ 4,200.00	
POSTAGE	\$ 8,826.00	\$ 1,000.00	\$ 9,826.00	
TELEPHONE	\$ 3,390.00	\$ 200.00	\$ 3,590.00	
RENT	\$ 8,340.00	\$ 360.00	\$ 8,700.00	
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	\$ 2,000.00	\$ 8,500.00	
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	\$ 1,200.00		\$ 1,200.00	
INS.OFFICIAL LIABILITY	\$ 700.00		\$ 700.00	
TAX SUIT EXPENSE	\$ 450.00		\$ 450.00	
INSECT CONTROL	\$ 385.00		\$ 385.00	
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	\$ 36,710.00	\$ 600.00	\$ 37,310.00	
MISC & IN CITY MILEAGE	\$ 600.00		\$ 600.00	
MINERAL VALUATION	\$ 70,810.00	\$ 5,400.00	\$ 76,210.00	
REAPPRAISAL-RE	\$ 3,000.00	\$ 500.00	\$ 3,500.00	
MAPPING EXPENSE	\$ 2,000.00		\$ 2,000.00	
COPY MACHINE LEASE	\$ 3,345.00	\$ (150.00)	\$ 3,195.00	
DEPRECIATION EXPENSE	\$ 857.00	\$ (459.00)	\$ 398.00	
WEBSITE-APPRAISAL	\$ 1,750.00		\$ 1,750.00	
IMAGING OLD RECORDS	\$ 1,500.00		\$ 1,500.00	
POSTAGE MACHINE RENTAL	\$ 2,568.00	\$ 8.00	\$ 2,576.00	
CONTINGENCY ALLOWANCE	\$ 7,325.00	\$ 379.00	\$ 7,704.00	
TOTAL	\$ 406,099.00	\$ 8,211.00	\$ 414,310.00	

\$ Increase	\$ 14,054.00	\$ 8,211.00
% Increase	3.58%	2.02%

Estimated
Billing for
Proposed

Billing for Sherman County Appraisal District Budget, 2016

2017
Budget
332,041

Appraisal Budget \$325,066

Entity	Levy	Percentage	Billing Share	
Sherman County	3,468,193.04	0.270382	87,892.00	89,777.91
City of Stratford	684,214.74	0.053342	17,339.67	17,711.73
City of Texhoma	39,546.74	0.003083	1,002.18	1,023.68
Stratford ISD	4,262,319.01	0.332292	108,016.83	110,334.57
Texhoma ISD	1,424,118.32	0.111025	36,090.45	36,864.85
Stratford Hospital District	1,236,488.58	0.096397	31,335.39	32,007.76
Texhoma Hospital District	9,956.90	0.000776	252.25	257.66
Moore County Hospital District	153,895.49	0.011998	3,900.14	3,983.83
North Plains Water District	168,297.99	0.013120	4,264.87	4,356.38
Gruver ISD	335,820.59	0.026181	8,510.55	8,693.16
Pringle-Morse ISD	316,368.75	0.024664	8,017.43	8,189.46
Sunray ISD	727,810.49	0.056740	18,444.24	18,840.01
Appraisal Billing Totals	12,827,030.64	1.000000	325,066.00	332,041
Appraisal Budget Total			325,066.00	

Collections Budget \$81,033

82,269

Entity	# of Parcels	Percentage	Billing Share	
City of Stratford	2,041	0.070861	5,489.45	5,577.04
City of Texhoma	395	0.013714	1,062.39	1,079.35
Stratford ISD	11,545	0.400826	31,051.15	31,546.57
Texhoma ISD	2,914	0.101170	7,837.43	7,962.47
Stratford Hospital District	11,908	0.413429	32,027.48	32,538.47
Collections Billing (Parcels)	28,803	1.000000	77,467.90	78,703.90
Collections Budget less 2% share			77,467.90	
Billing share based on 2% of Levy	Levy			
Texhoma Hospital District	9,956.90		199.14	199.14
North Plains Water District	168,297.99		3,365.96	3,365.96
Collections Billing (2%)			3,565.10	3,565.10
Collection Budget Total			81,033.00	82,269

Total 2016 Budget (Appraisal & Collections)

\$406,099

2017
414,310

Schedule of Income and Expenditures

Appraisal and Collections
For Month Ending Dec 2015Final-Prior to Line Item
Adjustments

	Budget	Current Month	Year to Date	Budget Balance Over/Under
Income				
Sherman County	80,850.33	0.00	80,850.33	0.00
City of Stratford	20,254.12	0.00	20,254.12	0.00
City of Texhoma, TX	1,832.49	0.00	1,832.52	-0.03
Stratford ISD	138,229.24	0.00	138,229.24	0.00
Texhoma ISD	42,967.65	0.00	42,967.65	0.00
Stratford Hospital	58,689.48	0.00	58,689.48	0.00
Texhoma Hospital	435.54	0.00	435.54	0.00
Moore Co Hospital District	7,137.36	0.00	5,353.04	1,784.32
Water District	7,373.05	0.00	7,373.05	0.00
Gruver ISD	8,434.14	0.00	8,434.14	0.00
Pringle-Morse ISD	6,796.49	0.00	6,796.49	0.00
Sunray ISD	19,045.11	0.00	19,045.11	0.00
Miscellaneous Income	0.00	88.00	2,531.00	-2,531.00
Mapping Income	0.00	0.00	40.00	-40.00
Interest Income	0.00	0.00	21.91	-21.91
Total Income	<u>392,045.00</u>	<u>88.00</u>	<u>392,853.62</u>	<u>-808.62</u>
Expense				
Salary-	138,133.00	11,242.38	134,379.51	3,753.49
Social Security/Medicare	10,084.00	800.60	9,264.07	819.93
Retirement	11,742.00	19,493.88	27,904.42	-16,162.42
Medical Insurance	50,229.00	2,842.20	32,003.96	18,225.04
Unemployment	1,078.00	6.75	42.75	1,035.25
Workers Compensation	750.00	0.00	735.98	14.02
Appraisal Review Board	2,800.00	0.00	683.68	2,116.32
Audit	6,800.00	0.00	6,874.98	-74.98
Board of Directors	750.00	429.49	567.06	182.94
Bonds	950.00	0.00	625.00	325.00
Computer Contract	35,300.00	0.00	35,300.00	0.00
Copy Machine Lease	3,195.00	266.17	3,194.04	0.96
Depreciation Expense	1,279.00	106.55	1,278.60	0.40
Dues	1,200.00	0.00	725.00	475.00
Insect Control	385.00	0.00	385.00	0.00
Insur-Gen Liability	1,000.00	0.00	1,196.00	-196.00
Insur-Officials Liability	800.00	0.00	537.32	262.68
Janitor	1,800.00	150.00	1,800.00	0.00
Legal	2,300.00	0.00	160.05	2,139.95
Mapping Expense	1,380.00	0.00	3,560.00	-2,180.00
Mineral Valuation	65,410.00	0.00	65,410.00	0.00
Miscellaneous	600.00	0.00	600.00	0.00
Office Supplies	2,300.00	191.48	1,079.07	1,220.93
Printing	4,200.00	1,524.70	3,868.91	331.09
Operating Supplies	500.00	59.53	487.27	12.73
Postage	8,826.00	0.00	-283.47	9,109.47
Publications, Notices	1,200.00	-105.00	491.10	708.90
Reappraisal-Real Property	3,000.00	65.00	2,096.26	903.74
Rent	8,340.00	695.00	8,340.00	0.00
Tax Suit Expense	450.00	216.60	1,058.00	-608.00
Telephone	3,390.00	519.32	3,378.77	11.23
Travel, Meetings	6,500.00	1,660.86	7,235.86	-735.86
Utilities	5,200.00	288.26	4,212.45	987.55
Website-Appraisal	1,750.00	0.00	1,750.00	0.00
Postage Machine Lease		0.00	3,695.47	-3,695.47
Imaging Old Records	1,500.00	0.00	0.00	1,500.00
Contingency Allowance	6,924.00	0.00	0.00	6,924.00
Total Expense	<u>392,045.00</u>	<u>40,453.77</u>	<u>364,637.11</u>	<u>27,407.89</u>

Dec. '15 budget
Amendment - Pd
Lump sum - now
100% funded

		Sherman County Appraisal District				
		PERCENT OF Budget Returned to Jurisdictions				
					Overage Returned to Jurisdictions	% of Budget Returned
YEAR	Budget	Income	Expenditures	Overage		
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	384,924.00	388,063.56	347,128.16	40,935.40	39,592.14	10.28%
2015	392,045				Est 27,407	Est. 6.99%

to be returned
after Auditor
finalizes.

STAFF QUALIFICATIONS AS OF 3-23-2016

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 – Shannon Hensley – 2.3 years experience in the Appraisal District

Passed 8 courses with exams

Trained on Mapping System

Scheduled for 1 more course & Level 3 Exam

Licensed RPA Class 2

RPA = Appraisal certification

(Class 4= fully certified)

Real Estate/Deeds – Courtney Hartman – .25 years experience in the Appraisal District Office

Passed 5 courses with exams

Trained on Mapping System

Licensed RTA Class 1

Scheduled for 2 more courses, then Certification Exam

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.