



SCURRY COUNTY APPRAISAL DISTRICT
2612 COLLEGE AVENUE
SNYDER, TEXAS 79549
325-573-8549



2007 APPROVED APPRAISAL BUDGET



Thursday, September 14, 2006

BOARD OF DIRECTORS



Larry Crooks
Chief Appraiser

Prepared by Lisa West
Administrative Assistant

CONTENTS

	<u>PAGE</u>
<u>2007 Approved Appraisal Budget</u>	<u>1</u>
<u>Explanation for Approved Changes</u>	<u>2</u>
<u>2007 Approved Salaries</u>	<u>3</u>
<u>Notes: 2007 Approved Salaries</u>	<u>4</u>
<u>Workers' Comp Insurance Worksheet</u>	<u>5</u>
<u>Comparison of 2006 & 2007 Budget Allocations</u>	<u>6</u>
<u>History of Refunds to Jurisdictions</u>	<u>7</u>
<u>Contingency Fund Balance Sheet</u>	<u>8</u>
<u>Item Information: Appraisal Budget</u>	<u>9-12</u>

2007 APPROVED BUDGET

BUDGET ITEM		2005 APPROVED BUDGET (Actual Exp)	2006 APPROVED AMENDED BUDGET	2006 APPROVED BUDGET	2007 APPROVED CHANGES =	2007 APPROVED BUDGET
1....	Salaries	310,117.20	322,845.00	322,845.00	14,085.00	336,930.00
2....	Retirement	43,417.05	45,200.00	45,200.00	1,970.00	47,170.00
3....	Health & Life Insurance	54,025.80	58,600.00	58,600.00		58,600.00
4....	Medicare	3,282.96	3,464.00	3,464.00	151.00	3,615.00
5....	Workers' Comp Ins	2,108.78	1,986.00	1,986.00	354.00	2,340.00
6....	Unemployment	0.00	1,000.00	1,000.00		1,000.00
7....	Travel: Out of District	7,063.31	9,800.00	9,800.00	200.00	10,000.00
8....	Travel: In District/Phone	15,960.00	18,360.00	18,360.00	2,065.00	20,425.00
9....	Registration: School	3,570.00	3,000.00	3,000.00	1,000.00	4,000.00
10....	Registration: Dues	2,200.00	2,000.00	2,000.00		2,000.00
11....	Insurance: Liability	1,943.79	2,300.00	2,300.00		2,300.00
12....	Insurance: Bonds	754.60	500.00	500.00		500.00
13....	Insurance: Building	2,209.66	2,210.00	2,210.00	290.00	2,500.00
14....	Telephone	3,351.06	3,500.00	3,500.00	300.00	3,800.00
15....	Postage	6,170.00	9,200.00	9,200.00		9,200.00
16....	Publications	1,594.92	1,700.00	1,700.00	300.00	2,000.00
17....	Forms/Copies/Deed Info	2,613.00	3,400.00	3,400.00	1,950.00	5,350.00
18....	Valuation Material	1,183.25	1,500.00	1,500.00	200.00	1,700.00
19....	Aerial Maps	0.00	0.00	0.00	0.00	0.00
20....	Supplies	9,177.69	8,500.00	8,500.00	2,700.00	11,200.00
21....	Equip: Maintenance	1,726.06	3,500.00	3,500.00		3,500.00
22....	Equip: Rental Lease	8,834.23	7,000.00	7,000.00	2,000.00	9,000.00
23....	Equip: Purchase	3,482.58	7,000.00	7,000.00		7,000.00
24....	Equip: Debt Serv-AS/400	0.00	0.00	0.00		0.00
25....	Furniture	195.00	500.00	500.00		500.00
26....	Programs: Appraisal	57,438.64	73,700.00	73,700.00	(50,000.00)	23,700.00
27....	Programs: Mapping	2,936.25	6,000.00	6,000.00		6,000.00
28....	Programs: Imaging	0.00	0.00	0.00		0.00
29....	Appraisal Service	57,500.00	59,500.00	59,500.00		59,500.00
30....	Board of Directors	2,107.70	4,000.00	4,000.00		4,000.00
31....	Appraisal Review Board	3,714.55	6,000.00	6,000.00		6,000.00
32....	Audit Fees	0.00	4,600.00	4,600.00		4,600.00
33....	Attorney Fees/Arbitration	63.74	7,000.00	7,000.00	(5,000.00)	2,000.00
34....	Arbitration				5,000.00	5,000.00
35....	Microfilming	144.00	1,000.00	1,000.00		1,000.00
36....	Building Maintenance	1,068.54	3,000.00	3,000.00		3,000.00
37....	Utilities: Water	1,200.13	1,500.00	1,500.00		1,500.00
38....	Utilities: Electric	9,032.56	11,000.00	11,000.00	500.00	11,500.00
39....	Janitorial: Service	3,900.00	3,900.00	3,900.00		3,900.00
40....	Janitorial: Supplies	978.30	1,000.00	1,000.00		1,000.00
41....	Other Expenses	276.67	250.00	250.00	50.00	300.00
	TOTALS	625,342.02	699,515.00	699,515.00	(21,885.00)	677,630.00

NOTE: SEE FOLLOWING PAGE FOR EXPLANATIONS REGARDING APPROVED BUDGET CHANGES

2007 APPROVED BUDGET ~ EXPLANATIONS FOR APPROVED CHANGES

<i>BUDGET ITEM</i>	<i>CHG AMOUNT</i>	<i>EXPLANATION</i>
1...Salaries	+ 14,085.00	See salary worksheet
2...Retirement	+ 1,970.00	14% of Salary
4...Medicare	+ 151.00	See salary worksheet
5...Workers' Comp Ins	+ 354.00	See workers' comp insurance worksheet
7...Travel: Out of District	+ 200.00	Increased fuel costs
8...Travel: In District/Phone	+ 2,065.00	Additional cost for community service dues, increased fuel costs
9...Registration: School	+ 1,000.00	Increased CEU requirements for Certified Employees
13...Insurance: Building	+ 290.00	Possible rate increase
14...Telephone	+ 300.00	Possible rate increase
16...Publications	+ 300.00	Possible rate increase
17...Forms/Copies/Deed Info	+ 1,950.00	Outsourced printing/mailing appraisal notices, increased number of notice forms due to mineral notices being single item
18...Valuation Material	+ 200.00	Vehicle listing fee increase
20...Supplies	+ 2,700.00	Paper costs increased, use of more printer cartridges
22...Equip: Rental Lease	+ 2,000.00	Increased number of copies made since used as system printer
26...Programs: Appraisal	(50,000.00)	Final PACS software paid in 2006 (True Automation)
33...Attorney Fees/Arbitration	(5,000.00)	Transfer arbitration to separate line item
34...Arbitration	+ 5,000.00	Transfer arbitration to separate line item
38...Utilities: Electric	+ 500.00	Rate increases
41...Other Expenses	+ 50.00	
TOTAL APPROVED BUDGET CHANGE	(21,885.00)	

2007 APPROVED SALARIES

EMPLOYEE TITLE YEARS (as of 2007)	2005 SALARIES		2006 APPROVED SALARIES			2007 APPROVED SALARIES		
	2005 TTL APPRVD SALARY	2005 TTL SALARY EXPENSE	2005 TOTAL SALARY	2006 APPROVED INCR =	2006 APPROVED SALARY	2006 TOTAL SALARY	2007 APPROVED INCR = (5%)	2007 APPROVED SALARY
L CROOKS, RPA/RTA/CTA Chief Appraiser 27 YEARS	56,760.00	56,760.00	56,760.00 +	2,838.00 { +5.0%}	59,598.00	59,598.00 +	2,980.00	62,578.00
T SHIELDS, RPA/RTA/CTA Asst Chief Appraiser /Office Manager 23 YEARS	36,036.00	36,036.00	36,036.00 +	3,000.00 { +8.3%}	39,036.00 {Mdc}	39,036.00 +	1,952.00	40,988.00 {Mdc}
J STEWART, II Appraiser 5 YEARS	35,004.00	35,004.00	35,004.00 +	2,400.00 { +6.9%}	37,404.00 {Mdc}	37,404.00 +	1,870.00	39,274.00 {Mdc}
L WEST, RTA Admin Assist 25 YEARS	33,588.00	33,588.00	33,588.00 +	1,680.00 { +5.0%}	35,268.00 {Mdc}	35,268.00 +	1,763.00	37,031.00 {Mdc}
G LOPEZ, RPA/RTA/CTA Appraiser 24 YEARS	31,194.00	31,194.00	31,194.00 +	2,400.00 { +7.7%}	33,594.00	33,594.00 +	1,680.00	35,274.00
Y ROSAS Mapping Coordinator/ Deed Tech 26 YEARS	31,002.00	31,002.00	31,002.00 +	2,400.00 { +7.7%}	33,402.00 {Mdc}	33,402.00 +	1,670.00	35,072.00 {Mdc}
T POWELL	32,532.00	13,951.18	32,532.00	(32,532.00)	0.00			0.00
M CRIBBS	21,774.00	13,837.72	21,774.00	(21,774.00)	0.00			0.00
S PRICE Records Maint Tech/Pay Roll Clerk 11 YEARS	21,510.00	21,510.00	21,510.00 +	1,076.00 { +5.0%}	22,586.00 {Mdc}	22,586.00 +	1,129.00	23,715.00 {Mdc}
V WILLIAMS Appr Records Technician 10 YEARS	20,904.00	20,904.00	20,904.00 +	1,046.00 { +5.0%}	21,950.00 {Mdc}	21,950.00 +	1,098.00	23,048.00 {Mdc}
C TOTTY	19,056.00	14,968.76	19,056.00 +	954.00 { +5.0%}	20,010.00			
J GARZA Appraisal Clerk 2 YEARS		1,361.54				19,000.00 +	950.00	19,570.00
Appraisal Clerk (PART TIME)			0.00 +	20,000.00	20,000.00 {Mdc}	20,000.00 +		20,000.00 {Mdc}
TOTALS	339,360.00	310,117.20	339,360.00	(16,512.00)	322,845.00	321,838.00	15,092.00	336,550.00

NOTE: See Following Page for Salary Notes

2007 APPROVED SALARIES ~ NOTES

(Mdc)

MEDICARE:

Total Appraisal Salary	336,930.00
- L Crooks (No Mdc)	(62,578.00)
- G Lopez (No Mdc)	(35,274.00)
Ttl Salary W/Medicare	<u>239,078.00</u>

Ttl Travel	20,425.00
- L Crooks (No Mdc)	(8,196.00)
- G Lopez (No Mdc)	(2,040.00)
Ttl Travel W/Medicare	<u>10,189.00</u>

TTL APPRAISAL W/MEDICARE	<u>249,267.00</u>
	<u>x .0145</u>
	<u>3,614.37</u>

WORKERS' COMPENSATION INSURANCE WORKSHEET
2007 APPROVED SALARIES

2006 & 2007 Rates

Office / Administration: .0046

Outside Appraisers .0129

Elected/Apptd Officials: .0044

OFFICE/ADMINISTRATION:				
EMPLOYEE	APPRAISAL SALARY	JANITOR	TOTAL SALARY	INSURANCE AMT
L West	37,031		37,031	
Y Rosas (+ js)	35,072	3,900	38,972	
S Price	23,715		23,715	
V Williams	23,048		23,048	
J Garza	19,950		19,950	
P-Time	20,000		20,000	
	138,816	39,000	162,716	
			x .0046	
				748.49

OUTSIDE APPRAISERS:				
EMPLOYEE	APPRAISAL SALARY	TRAVEL	TTL SALARY/TRVL	
L Crooks	62,578	8,196	70,774	
T Shields	40,988	2,040	43,028	
J Stewart, II	39,274	8,148	47,422	
G Lopez	35,274	2,040	37,314	
	178,114	20,424	198,538	
			x .0129	
				2,561.14

ELECTED/APPOINTED OFFICIALS:	
Board Members	7200
	x .0044
	32.00

Ttl Workers	
Comp	3,341.63
Fund Discount	x .070
<u>Discounted</u>	
Amount	2,339.14

COMPARISON OF 2006 & 2007 APPRAISAL BUDGET ALLOCATIONS

2006 APPROVED BUDGET - PRORATED SHARE BASED ON 2005 TAX ROLL

2006 APPROVED ALLOCATED BUDGET: \$684,615.00

JURISDICTION	2005 TAX ROLL	% OF 2005 TAX ROLL	2006 APPROVED ANNUAL SHARE	SEPARATED APPR SHARE (Overlapping)	2006 TTL ANNUAL SHARE
Hermleigh ISD	\$490,111.91	0.012721	\$8,441.78	\$3,881.00	\$12,322.78
Ira ISD	\$1,682,701.68	0.043674	\$28,982.50	\$3,308.00	\$32,290.50
Snyder ISD	\$26,254,969.83	0.681435	\$452,207.08	\$13,816.00	\$466,023.08
Scurry County	\$6,101,278.58	0.158356	\$105,086.63		\$105,086.63
W T C	\$2,845,801.76	0.073862	\$49,015.56		\$49,015.56
City of Snyder	\$1,154,002.60	0.029952	\$19,876.45		\$19,876.45
TOTALS	\$38,528,866.36	1.000000	\$663,610.00	\$21,005.00	\$684,615.00

**2007 APPROVED BUDGET
PRORATED SHARE BASED ON 2006 ESTIMATED TAX ROLL**

2007 APPROVED ALLOCATED BUDGET: \$677,630.00

JURISDICTION	2006 ESTIMATED TAX ROLL	% OF 2006 ESTIMATED TAX ROLL	2007 APPROVED ANNUAL SHARE	SEPARATED APPR SHARE (Overlapping)	2007 TTL APPROVED ANNUAL SHARE
Hermleigh ISD	\$490,033.68	0.011558	\$7,589.27	\$3,881.00	\$11,470.27
Ira ISD	\$2,173,188.69	0.051257	\$33,656.63	\$3,308.00	\$36,964.63
Snyder ISD	\$28,878,733.68	0.681129	\$447,246.32	\$13,816.00	\$461,062.32
Scurry County	\$6,575,330.38	0.155085	\$101,832.69		\$101,832.69
W T C	\$3,049,064.32	0.071915	\$47,221.19		\$47,221.19
City of Snyder	\$1,231,904.72	0.029056	\$19,078.90		\$19,078.90
TOTALS	\$42,398,255.47	1.000000	\$656,625.00	\$21,005.00	\$677,630.00

SUMMARY OF 2007 & 2006 ALLOCATIONS

JURISDICTION	2007 TTL ANNUAL SHARE	2006 TOTAL ANNUAL SHARE	2007 / 2006 DIFFERENCE
Hermleigh ISD	\$11,470.27	\$12,322.78	(852.51)
Ira ISD	\$36,964.63	\$32,290.50	4,674.13
Snyder ISD	\$461,062.32	\$466,023.08	(4,960.76)
Scurry County	\$101,832.69	\$105,086.63	(3,253.94)
W T C	\$47,221.19	\$49,015.56	(1,794.37)
City of Snyder	\$19,078.90	\$19,876.45	(797.55)
TOTALS	\$677,630.00	\$684,615.00	(6,985.00)

HISTORY OF REFUNDS TO JURISDICTIONS

<u>YEAR</u>	<u>REFUND AMOUNTS BY JURISDICTION</u>						
REFUND YR {Carryover Yr}	HERMLEIGH ISD	IRA ISD	SNYDER ISD	SCURRY COUNTY	WTC	CITY OF SNYDER	TOTAL FOR YEAR
2002 {2001}	293.82	707.90	4,812.63	2,163.14	1,340.08	682.43	10,000.00
2003 {2002}	458.07	1,529.21	9,194.18	3,601.96	2,180.90	1,035.68	18,000.00
2004 {2003}	554.30	1,599.00	11,857.83	4,860.81	2,765.53	1,239.98	22,877.45
2005 {2004}	150.70	452.59	5,268.56	1,671.06	852.26	342.34	8,737.51
2006 {2005}	466.71	1,602.27	24,999.87	5,809.62	2,709.78	1,098.85	36,687.10
TOTALS	1,923.60	5,890.97	56,133.07	18,106.59	9,848.55	4,399.28	96,302.06

CONTINGENCY FUND BALANCE SHEET

TRANSACTION DESCRIPTION	TRANSACTION AMOUNT	FUND BALANCE
1999 Total Appraisal Carryover	23,553.79	
2000 Budget Increase	(10,500.00)	
2000 Addition to Fund (Using 1999 Carryover)	13,053.79	
Beginning Fund Balance: 01/01/2000		13,053.79
2000 Interest Earned	203.10	
Fund Balance: 12/31/2000		13,256.89
2000 Total Appraisal Carryover	36,698.36	
2001 Budget Increase	(14,150.00)	
2001 Refund to Jurisdictions	(10,000.00)	
2001 Addition to Fund (Using 2000 Carryover)	12,548.36	
Fund Balance: 01/01/2001		25,805.25
2001 Interest Earned	1,027.29	
Fund Balance: 12/31/2001		26,832.54
2001 Total Appraisal Carryover	45,858.69	
2002 Approved Budget Increase	(26,700.00)	
2002 Approved Refund To Jurisdictions	(10,000.00)	
2002 Approved Addition to Fund	9,158.69	
Fund Balance: 01/01/2002		35,991.23
2002 Interest Earned	622.94	
Fund Balance: 12/31/2002		36,614.17
2002 Total Appraisal Carryover	41,732.11	
2003 Approved Budget Increase	(9,000.00)	
2003 Approved Refund to Jurisdictions	(18,000.00)	
2003 Approved Addition to Fund	14,732.11	
Fund Balance: 01/01/2003		51,346.28
2003 Interest Earned	1,550.14	
Fund Balance: 12/31/2003		52,896.42
2004 Interest Earned	982.50	
Fund Balance: 12/31/2004		53,878.92
2005 Interest Earned	2,126.97	
Fund Balance: 12/31/2005		56,005.89

10 REGISTRATION: STATE

- * Board of Tax Professional Examiners Renewal Fees
 - * TAAO Annual Dues
 - * TAAD Annual Dues
 - * CTA Annual Dues
-

11 INSURANCE: LIABILITY

- * General Liability
 - * Errors & Omissions
 - * Auto
 - * Notary Errors & Omissions
-

12 INSURANCE: BONDS

- * Chief Appraiser Bond
 - * Notary Bonds
-

13 INSURANCE: BUILDING

- * Building & Contents
-

14 TELEPHONE

- * Long Distance
 - * Monthly Service Charges: Line Charges
 - * Internet Charges
-

15 POSTAGE

- * Postage for Meter
 - * Misc Postage
-

16 PUBLICATIONS

- * Newspaper Subscription
 - * Publish Notices Required by Law
 - * Misc Taxpayer Information Publications
-

17 FORMS/COPIES/DEEDS

- * Online Deed Record Access @ County Clerks Office (\$200/mo)
 - * Renditions
 - * Taxpayer Information, Letters
 - * Misc Copies
 - * Deed Copies
-

18 VALUATION MATERIAL

- * Residential Cost Handbook
 - * Marshall & Swift Valuation Service
 - * NADA Appraisal Guides
 - * Aircraft Bluebook
 - * Aircraft Listing
 - * Vehicle Listings
 - * Building Manufacture Guide
-

19 SUPPLIES

- * Misc Office Supplies
 - * Paper
 - * Printer Ribbons
 - * Printer Cartridges
 - * Envelopes
-

20 EQUIPMENT: MAINTENANCE

- * Telephone System
 - * Microfilm Camera
 - * Microfilm Reader
 - * Misc PC Repair
 - * Folding Machine
-

21 EQUIPMENT: RENTAL/LEASE-PURCHASE

- * Copier/Fax/Printer Rental
 - * Mail Equipment Rental
-

22 EQUIPMENT: PURCHASE

- * PC Replacement, additional color printer
-

23 FURNITURE

- * Misc Furniture Purchases
 - * Repairs
-

24 PROGRAMS: APPRAISAL

- * PACS Appraisal Programs Annual Software Support, Misc PC Programs
-

25 PROGRAMS: MAPPING

- * Annual Maint-Mapping Software
-

26 APPRAISAL SERVICE

- * Mineral/Industrial Valuation- Thos. Y. Pickett & Co.
-

27 BOARD OF DIRECTORS

- * Annual TAAD Conference
- * Travel
- * Meals

28 APPRAISAL REVIEW BOARD

- * Annual TAAD Conference
 - * Travel
 - * Meals
 - * ARB Seminar
 - * ARB Hearings
-

29 AUDIT FEE

- * Audit Fees for Appraisal M&O Accounts
-

30 ATTORNEY FEES / ARBITRATION

- * Misc Attorney Costs
 - * State Law (2005) SB1351: Owner may protest ARB Decision by making an appeal for binding arbitration
-

31 MICROFILMING

- * Microfilm Storage
 - * Microfilm Annual Permanent Reports
-

32 BUILDING MAINTENANCE

- * Water Conditioning
 - * AC/CH Service Calls
-

33 UTILITIES: WATER

34 UTILITIES: ELECTRIC

35 JANITOR: SERVICE

- * 52 weeks x 75 = 3900
-

36 JANITOR: SUPPLIES/EQUIPMENT

- * Cleaning Supplies
 - * Paper Goods
-

37 OTHER EXPENSES

- * Misc Expenses