# Sterling County Appraisal District
## 2026 Proposed Preliminary Budget

| | 2025 | 2026 | +/- |
|---|---|---|---|
| **Expense** | | | |
| **Auto Expense** | | | |
| **Gas & Fuel** | 350.00 | 2,500.00 | 2,150.00 |
| **Total Auto Expense** | 350.00 | 2,500.00 | 2,150.00 |
| **Continuing Education** | | | |
| **Seminar Fees** | 5,000.00 | 2,000.00 | -3,000.00 |
| **Travel** | 5,000.00 | 5,000.00 | 0.00 |
| **Total Continuing Education** | 10,000.00 | 7,000.00 | -3,000.00 |
| **Dues, Fees, Subscriptions** | | | |
| **Dues & Licenses** | 200.00 | 1,000.00 | 800.00 |
| **Fees & Charges** | 1,000.00 | 1,000.00 | 0.00 |
| **Total Dues, Fees, Subscriptions** | 1,200.00 | 2,000.00 | 800.00 |
| **Insurance (Business)** | 5,200.00 | 5,300.00 | 100.00 |
| **Office Expense** | | | |
| **Cleaning** | 1,000.00 | 1,000.00 | 0.00 |
| **Copier/Printer Maintenance** | 1,800.00 | 1,700.00 | -100.00 |
| **Legal Publications** | 1,200.00 | 1,500.00 | 300.00 |
| **Postage** | 1,000.00 | 1,300.00 | 300.00 |
| **Office Rent** | 10,000.00 | 10,800.00 | 800.00 |
| **Office Furnishings** | | 500.00 | 500.00 |
| **Office Supplies** | 3,000.00 | 3,000.00 | 0.00 |
| **Total Office Expense** | 18,000.00 | 19,800.00 | 1,800.00 |
| **Payroll Costs** | | | |
| **Salary** | 98,100.00 | 95,000.00 | -3,100.00 |
| **Total Salary** | 98,100.00 | 95,000.00 | -3,100.00 |
| **Payroll Taxes-Employer Portion** | 9,000.00 | 6,300.00 | -2,700.00 |
| **Retirement** | 17,000.00 | 15,000.00 | -2,000.00 |
| **Medical Insurance** | | | |
| **Deductible/Out Of Pocket Reim** | 4,000.00 | 4,000.00 | 0.00 |
| **Medical Insurance - Other** | 10,500.00 | 11,000.00 | 500.00 |
| **Total Medical Insurance** | 14,500.00 | 15,000.00 | 500.00 |
| **Total Payroll Costs** | 138,600.00 | 131,300.00 | -7,300.00 |
| **Professional Fees** | | | |
| **Homestead Audit Service** | 3,000.00 | 3,000.00 | 0.00 |
| **Interim Chief Appraiser** | 4,580.00 | 0.00 | -4,580.00 |
| **ARB Compensation** | 1,500.00 | 2,000.00 | 500.00 |
| **CPA** | | | |
| **Audit** | 5,500.00 | 5,000.00 | -500.00 |
| **Payroll, etc** | 2,500.00 | 2,500.00 | 0.00 |
| **Total CPA** | 8,000.00 | 7,500.00 | -500.00 |
| **Legal Fees** | 10,000.00 | 13,830.00 | 3,830.00 |

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| | 2025 | 2026 | +/- |
|---|---|---|---|
| Pritchard & Abbott | | | |
| Computer Software | 27,000.00 | 25,600.00 | -1,400.00 |
| Mapping Services | 5,000.00 | 5,500.00 | 500.00 |
| Mineral Services | 96,000.00 | 102,000.00 | 6,000.00 |
| Notice Of Appraised Values | 2,500.00 | 2,000.00 | -500.00 |
| Real Estate Appraisal | 36,800.00 | 38,000.00 | 1,200.00 |
| Total Pritchard & Abbott | 167,300.00 | 173,100.00 | 5,800.00 |
| Total Professional Fees | 194,380.00 | 199,430.00 | 5,050.00 |
| Utilities | | | |
| Electricity | 2,100.00 | 2,100.00 | 0.00 |
| Internet & Telephone | 2,000.00 | 2,600.00 | 600.00 |
| Water/Sewer | 1,200.00 | 1,000.00 | -200.00 |
| Total Utilities | 5,300.00 | 5,700.00 | 400.00 |
| **Total Expense** | **373,030.00** | **373,030.00** | **0.00** |

| | |
|---|---|
| **Fund Balance (as of 12/31/24)** | |
| Assigned for CAD | 2,390.00 |
| Committed for Legal Fees | 56,502.00 |
| Unassigned Fund Balance | 43,237.00 |
| Total Fund Balance | 102,129.00 |

Reed Stewart
Chairman

May 21, 2025
Date

# 2026 STAFF DETAILS

## Appraisal Budget Salaries

| Title | Name | Salary | Hourly | Health | Retire |
|---|---|---|---|---|---|
| Chief Appraiser | Julie McEntire | $75,000 | | $15,000 | $12,000 |
| Clerk | Bonnie Koch | | $15,000 | | $2,000 |
| Part Time/Merit | Carmen Barber | | $5,000 | | $1,000 |
| **TOTAL** | | **$75,000** | **$20,000** | **$15,000** | **$15,000** |

# 2026 Estimated Payment Schedule Overview

The 2026 allocation percentages will be recalculated using 2026 certified values and rates once they are set.

| 2025 Payment Schedule | 2024 Levy | % of 2025 Budget | Total Payment |
|---|---|---|---|
| Sterling County | $ 5,988,640 | 43.987% | $ 164,084.70 |
| Sterling ISD | $ 7,210,167 | 52.959% | $ 197,552.96 |
| Sterling City | $ 263,203 | 1.933% | $ 7,210.67 |
| Sterling County UWD | $ 152,618 | 1.121% | $ 4,181.67 |
| | $ 13,614,628 | 100.000% | $ 373,030.00 |

| | |
|---|---|
| **2025 BUDGET** | **$ 373,030.00** |

| 2026 ESTIMATED Payment Schedule | 2024 Levy | % of 2026 Budget | Total Payment |
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| Sterling County UWD | $ 152,618 | 1.121% | $ 4,181.67 |
| | $ 13,614,628.00 | 100.0000% | $ 373,030.00 |

| | |
|---|---|
| **2026 PROPOSED BUDGET** | **$ 373,030.00** |