Sterling County Appraisal District
2027 APPROVED BUDGET

	2026	2027	+/-
Expense			
Auto Expense			
Gas & Fuel	2,500.00	0.00	-2,500.00
Total Auto Expense	2,500.00	0.00	-2,500.00
Continuing Education			
Seminar Fees	2,000.00	2,230.00	230.00
Travel	5,000.00	4,400.00	-600.00
Total Continuing Education	7,000.00	6,630.00	-370.00
Dues, Fees, Subscriptions			
Dues & Licenses	1,000.00	0.00	-1,000.00
Fees & Charges	1,000.00	1,200.00	200.00
Total Dues, Fees, Subscriptions	2,000.00	1,200.00	-800.00
Insurance (Business)	5,300.00	7,000.00	1,700.00
Office Expense			
Cleaning	1,000.00	600.00	-400.00
Copier/Printer Maintenance	1,700.00	1,800.00	100.00
Legal Publications	1,500.00	1,300.00	-200.00
Postage	1,300.00	1,200.00	-100.00
Office Rent	10,800.00	9,600.00	-1,200.00
Office Furnishings	500.00	700.00	200.00
Office Supplies	3,000.00	3,000.00	0.00
Total Office Expense	19,800.00	18,200.00	-1,600.00
Payroll Costs			
Salary	95,000.00	86,500.00	-8,500.00
Total Salary	95,000.00	86,500.00	-8,500.00
Payroll Taxes-Employer Portion	6,300.00	7,000.00	700.00
Retirement	15,000.00	14,100.00	-900.00
Medical Insurance			
Deductible/Out Of Pocket Reim	4,000.00	4,000.00	0.00
Medical Insurance - Other	11,000.00	12,500.00	1,500.00
Total Medical Insurance	15,000.00	16,500.00	1,500.00
Total Payroll Costs	131,300.00	124,100.00	-7,200.00
Professional Fees			
Homestead Audit Service	3,000.00	4,000.00	1,000.00
ARB Compensation	2,000.00	1,500.00	-500.00
CPA			
Audit	5,000.00	5,500.00	500.00
Payroll, etc	2,500.00	2,500.00	0.00
Total CPA	7,500.00	8,000.00	500.00
Legal Fees	13,830.00	15,200.00	1,370.00

Sterling County Appraisal District
2027 APPROVED BUDGET

	2026	2027	+/-
Pritchard & Abbott			
Computer Software	27,600.00	28,000.00	400.00
Mapping Services	5,500.00	5,500.00	0.00
Mineral Services	102,000.00	106,000.00	4,000.00
Real Estate Appraisal	38,000.00	40,000.00	2,000.00
Total Pritchard & Abbott	173,100.00	179,500.00	6,400.00
Total Professional Fees	199,430.00	208,200.00	8,770.00
Utilities			
Electricity	2,100.00	2,500.00	400.00
Internet & Telephone	2,600.00	4,000.00	1,400.00
Water/Sewer	1,000.00	1,200.00	200.00
Total Utilities	5,700.00	7,700.00	2,000.00
Total Expense	**373,030.00**	**373,030.00**	**0.00**

Fund Balance (as of 12/31/25)	
Assigned for CAD	2,390.00
Committed for Legal Fees	56,502.00
Unassigned Fund Balance	93,389.00
Total Fund Balance	152,281.00

Reed Stewart
Chairman

8/27/26
Date

2027 STAFF DETAILS

Appraisal Budget Salaries

Title	Name	Salary	Hourly	Health	Retire
Chief Appraiser	Julie McEntire	$79,500		$16,500	$12,600
Clerk	Bonnie Koch		$7,000		$1,500
TOTAL		**$79,500**	**$7,000**	**$16,500**	**$14,100**

2027 Estimated Payment Schedule Overview

The 2027 allocation percentages will be recalculated using 2026 certified values and rates once they are set.

2026 Payment Schedule

	2025 Levy	% of 2026 Budget	Total Payment
Sterling County	$ 6,581,388	44.487%	$ 165,949.55
Sterling ISD	$ 7,783,087	52.610%	$ 196,250.36
Sterling City	$ 276,891	1.872%	$ 6,981.80
Sterling County UWD	$ 152,619	1.032%	$ 3,848.29
	$ 14,793,985	100.00%	$ 373,030.00

2026 BUDGET	**$ 373,030.00**

2027 ESTIMATED Payment Schedule

	2025 Levy	% of 2027 Budget	Total Payment
Sterling County	$ 6,581,388	44.487%	$ 165,949.55
Sterling ISD	$ 7,783,087	52.610%	$ 196,250.36
Sterling City	$ 276,891	1.872%	$ 6,981.80
Sterling County UWD	$ 152,619	1.032%	$ 3,848.29
	$ 14,793,985.00	100.00%	$ 373,030.00

2027 PROPOSED BUDGET	**$ 373,030.00**

Additions to Texas Government Code section 551.043, effective on September 1, 2025, require a taxpayer impact statement showing, for the median-valued homestead property in each governmental body, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted. Since the District does not adopt a tax rate and does not impose property taxes, adoption of the District's budget would have no <u>direct</u> impact on a taxpayer property tax bill in the District.