



# **2025 Adopted Budget**

**Adopted**

July 10, 2024

## **Board of Directors**

Craig Dunlap  
Chairman

Dan Ralstin, CTA, County Tax Assessor/Collector  
Secretary

Lovie Whyte

Stanton Brown

Sid Fryer

Jerry Don Sanders

Don Awalt, RPA/CTA/CCA  
Chief Appraiser

## Proposed 2025 Budget

Division I Personnel Services				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6100	Employee Salaries	544,083	567,864	23,781
01-6107	Auto Allowances	59,800	59,800	0
01-6112	Communications Allowances	3,600	3,600	0
01-6111	Longevity Pay	11,310	11,228	-83
01-6101	Employee Retirement	122,670	96,190	-26,480
01-6102	Employee Medicare	8,960	9,300	340
01-6103	Employee Health Insurance	175,651	188,993	13,342
01-6104	TWC Unemployment	1,872	1,872	0
01-6105	Workman's Comp Insurance	3,340	3,200	-140
01-6106	Professional Dues	3,505	3,505	0
01-6109	Board of Directors	2,100	2,100	0
01-6110	Ag Advisory Board	200	200	0
<b>Totals for Division I</b>		<b>937,091</b>	<b>947,851</b>	<b>10,760</b>

Division II Supplies				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6200	Postage & Mailing Services	34,500	28,000	-6,500
01-6201	Public Notices	6,500	2,500	-4,000
01-6202	General Office Supplies	23,000	25,500	2,500
01-6203	Subscriptions	8,277	10,953	2,676
01-6204	Software Maintenance	6,072	2,691	-3,381
<b>Totals for Division II</b>		<b>78,349</b>	<b>69,644</b>	<b>-8,705</b>

Division III Contracts				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6300	Equipment Lease	23,016	14,846	-8,170
01-6301	Mineral/Utility/Industrial Appraisal	232,500	253,000	20,500
01-6304	CAMA Software License/Website Maintenance	40,790	43,410	2,620
01-6305	Mapping Services	43,911	43,911	0
01-6306	Internet Services	10,800	9,850	-950
01-6307	Service Agreements	29,450	41,950	12,500
<b>Totals for Division III</b>		<b>380,467</b>	<b>406,967</b>	<b>26,500</b>

Division IV General Services				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6400	Insurance	3,408	5,142	1,734
01-6401	Equipment Maintenance	0	1,000	1,000
01-6402	Financial Auditor	6,500	7,000	500
01-6403	Notary & Financial Bonds	380	380	0
01-6404	Building & Grounds Maintenance	12,600	12,600	0
01-6406	Travel & Training	18,671	18,621	-50
01-6407	Utilities	20,124	18,084	-2,040
<b>Totals for Division IV</b>		<b>61,683</b>	<b>62,827</b>	<b>1,144</b>

## Proposed 2025 Budget

Division V Equipment Purchase				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6500	Equipment Purchase	8,250	1,500	-6,750
<b>Totals for Division V</b>		<b>8,250</b>	<b>1,500</b>	<b>-6,750</b>

Division VI Contingency				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6600	Contingency	10,000	10,000	0
<b>Totals for Division VI</b>		<b>10,000</b>	<b>10,000</b>	<b>0</b>

Division VII Litigation				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6700	Litigation Fees & Legal Expense	150,000	150,000	0
<b>Totals for Division VII</b>		<b>150,000</b>	<b>150,000</b>	<b>0</b>

Division VIII Appraisal Review Board				
Account	Category	Amended 2024	Proposed 2025	Difference
01-6801	ARB Meeting Expense	11,375	12,675	1,300
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	200	0	-200
<b>Totals for Division VIII</b>		<b>12,575</b>	<b>13,675</b>	<b>1,100</b>

Division IX Unassigned Fund Balance				
Account	Category	Amended 2024	Proposed 2025	Difference
01-4010	Fund Balance-Unrestricted	40,810	40,810	0
01-4008	Fund Balance-Entity Payment Credit	113,601	47,048	-66,553
<b>Totals for Division VIII</b>		<b>154,411</b>	<b>87,858</b>	<b>-66,553</b>

		Amended 2024	Proposed 2025	Difference
Division I	Personnel Services	937,091	947,851	10,760
Division II	Supplies	78,349	69,644	-8,705
Division III	Contracts	380,467	406,967	26,500
Division IV	General Services	61,683	62,827	1,144
Division V	Equipment Purchase	8,250	1,500	-6,750
Division VI	Contingency	10,000	10,000	0
Division VII	Litigation	150,000	150,000	0
Division VIII	ARB	12,575	13,675	1,100
Division IX	Unassigned Fund Balance	154,411	87,858	-66,553
<b>Grand Total</b>		<b>1,792,826</b>	<b>1,750,322</b>	<b>-42,504</b>

**2025  
Proposed Budget**

Operating Expenses		Amended 2024	Proposed 2025	Difference	Percent Change
Division I	Personnel Services	937,091	947,851	10,760	1.15%
Division II	Supplies	78,349	69,644	(8,705)	-11.11%
Division III	Contracts	380,467	406,967	26,500	6.97%
Division IV	General Services	61,683	62,827	1,144	1.85%
Division V	Equipment Purchase	8,250	1,500	(6,750)	-81.82%
Division VI	Contingency Including Unassigned Fund Balance	10,000	10,000	-	0.00%
Division VII	Litigation	150,000	150,000	-	0.00%
Division VIII	ARB	12,575	13,675	1,100	8.75%
<b>Total Operating Expenses</b>		<b>1,638,415</b>	<b>1,662,464</b>	<b>24,049</b>	<b>1.47%</b>

<b>Unassigned Fund Balance</b>	<b>154,411</b>	<b>87,858</b>	<b>(66,553)</b>	
--------------------------------	----------------	---------------	-----------------	--

<b>Total to Budget</b>	<b>1,792,826</b>	<b>1,750,322</b>	<b>(42,504)</b>	
------------------------	------------------	------------------	-----------------	--

Funding Sources					
01-4002	Estimated Interest & Other Income	3,000	3,000	0	0.00%
01-4001	CAD Retained Earnings	40,810	40,810	0	0.00%
01-4007	Assigned Fund Balance Reserved for Legal	150,000	150,000	0	0.00%
	CAD Retained Earnings for Plotter Purchase	6,750	0	-6,750	-100.00%
	Fund Credit for 2024 Homestead Audit	25,000	0	-25,000	-100.00%
	Fund Credit for 2024 TCDRS Payment	30,000	0	-30,000	-100.00%
01-4008	Assigned Fund Balance for 2025 Entity Payment Credit	37,048	37,048	0	0.00%
01-4008	Assigned Fund Balance for 2024 Entity Payment Credit	56,553	0	-56,553	-100.00%
01-4013	Assigned Fund Balance for GIS/Aerial Photography 2024	10,000	0	-10,000	-100.00%
01-4013	Assigned Fund Balance for GIS/Aerial Photography 2025	10,000	10,000	0	0.00%
<b>Total Estimated Other Income &amp; Fund Balance Credit</b>		<b>369,161</b>	<b>240,858</b>	<b>-128,303</b>	<b>-34.76%</b>

<b>To Be Collected from Entities for 2024</b>	<b>1,423,665</b>	<b>1,509,464</b>	<b>85,799</b>	<b>6.03%</b>
---	------------------	------------------	---------------	--------------

**2025 Cost Share**

*Calculated using 2023 total tax levy  
Actual 2025 Cost Share will be based on 2024 total tax levy*

Entity	2023 Tax Levy	Percentage of Total	2024 Share	2025 Share	Difference	Quarterly Payment
Freestone County	11,456,302	0.2520010	358,765.00	380,386	21,621.00	95,096.50
Fairfield City	1,133,448	0.0249321	35,495.00	37,634	2,139.00	9,408.50
Streetman City	46,144	0.0010150	1,445.00	1,532	87.00	383.00
Teague City	996,034	0.0219095	31,192.00	33,072	1,880.00	8,268.00
Wortham City	244,064	0.0053686	7,643.00	8,104	461.00	2,026.00
Buffalo ISD	1,186,143	0.0260912	37,145.00	39,384	2,239.00	9,846.00
Fairfield ISD	14,030,008	0.3086140	439,363.00	465,842	26,479.00	116,460.50
Oakwood ISD	1,108,331	0.0243796	34,708.00	36,800	2,092.00	9,200.00
Corsicana ISD	71,738	0.0015780	2,247.00	2,382	135.00	595.50
Dew ISD	1,889,989	0.0415735	59,187.00	62,754	3,567.00	15,688.50
Teague ISD	8,751,726	0.1925092	274,069.00	290,586	16,517.00	72,646.50
Wortham ISD	1,756,989	0.0386480	55,022.00	58,338	3,316.00	14,584.50
Mexia ISD	34,778	0.0007650	1,089.00	1,155	66.00	288.75
Fairfield Hospital	2,283,532	0.0502302	71,511.00	75,821	4,310.00	18,955.25
Teague Hospital	472,116	0.0103850	14,785.00	15,676	891.00	3,919.00
<b>TOTAL</b>	<b>45,461,342</b>	<b>1.0000000</b>	<b>1,423,666</b>	<b>1,509,466</b>	<b>85,800</b>	<b>377,366.50</b>

## **EMPLOYEE BENEFITS SCHEDULE**

### **HEALTH INSURANCE, LIFE AND DENTAL INSURANCE**

The Freestone Central Appraisal District provides fully insured medical, disability, life/accidental death, and dental benefit plans for all regular employees. The coverage is provided through a group plan through Texas Association of Counties with Blue Cross-Blue Shield and Voya.

FCAD currently pays employee health insurance in the amount of \$1073 monthly; dental in the amount of \$23.84 monthly; life/accidental death insurance an average of \$7.06 monthly; and one-half of a short-term disability insurance premium in the amount of \$8.40 monthly.

### **RETIREMENT PROVISION**

The Freestone Central Appraisal District participates in the Texas County and District Retirement System, contributing an amount of 15% (the amount is determined annually by the actuaries of the retirement plan and is currently 14.6%) to match a mandatory 7% deduction from each employee's salary. Employees are fully vested in the program after ten (10) years of service.

Retirement eligibility is based upon a "Rule of 75" where an employee's age plus years of service must total 75, or at any time after 20 years of service, or at any time after the age of 60 with 10 years of service. FCAD employees do not participate in Social Security.

### **LONGEVITY PAY**

The district provides an annual lump sum payment for longevity for all full-time employees. The current rate is \$7.50 for each month of continuous employment, with a cap of 20 years or \$1,800.

### **WORKER'S COMPENSATION INSURANCE**

All employees of the Freestone Central Appraisal District are covered by the district's worker's compensation program through Texas Municipal League (TML). The average annual cost per employee is \$246.15, is provided entirely by the district.

### **UNEMPLOYMENT COMPENSATION**

The district provides Unemployment Compensation Insurance for all employees of the district at a current cost of 1.6% of the first \$9,000.00 of salary for each employee. The program is administered through the Texas Workforce Commission.

### **FEDERAL MEDICARE COVERAGE**

All employees of the Freestone Central Appraisal District employed after March 31, 1986, participate in the Medicare portion of the Federal Insurance Contribution Act (Social Security). Employees are required to contribute to this program at the rate of 1.45% of wages paid. The district as required by federal law then matches this contribution.

### Auto & Communication Allowance

Allowances are provided to some employees for the business use of their personal vehicles and phones.

<b>Position</b>	<b>Auto</b>
Chief Appraiser	\$250 per pay period, totaling \$6,500 per year
Deputy Chief Field Appraisers	\$500 per pay period, totaling \$13,000 per year
Administrative Assistant	\$50 per pay period, totaling \$1,300 per year

<b>Position</b>	<b>Communications</b>
Chief Appraiser Deputy Chief Field Appraisers Administrative Assistant	\$23.08 per pay period, totaling \$600 per year

## Total Employee Compensation & Benefits for 2025

Position	Hire Date	Salary	Longevity	Auto Allowance	Communications Allowance	Total Direct Pay Compensation	Insurance	Retirement	Total Compensation & Benefits
Chief Appraiser	6/1/1999	89,400	1,800	6,500	600	98,300	12,876	14,745	125,921
Deputy Chief Appraiser	1/23/2017	58,707	803	13,000	600	73,109	12,876	10,966	96,951
Appraiser	11/30/2016	45,383	818	13,000	600	59,800	12,876	8,970	81,646
Appraiser	3/5/2012	43,382	1,245	13,000	600	58,227	12,876	8,734	79,837
Mapper/Ownership	7/1/2002	42,768	1,800	0	0	44,568	12,876	6,685	64,129
Appraiser	9/7/2021	40,989	390	13,000	600	54,979	12,876	8,247	76,102
Appraisers Assistant	8/25/2014	37,677	1,020	0	0	38,697	12,876	5,805	57,377
Administrative Assistant	8/27/2012	37,677	1,200	1,300	600	40,777	12,876	6,117	59,769
Records Management Clerk	3/5/2012	37,677	1,245	0	0	38,922	12,876	5,838	57,636
Customer Service Clerk	2/16/2021	34,675	435	0	0	35,110	12,876	5,266	53,252
Appraisers Assistant	8/1/2024	32,760	128	0	0	32,888	12,876	4,933	50,697
Appraisers Assistant	1/16/2024	32,760	180	0	0	32,940	12,876	4,941	50,757
Appraisers Assistant	2/20/2024	32,760	165	0	0	32,925	12,876	4,939	50,740
<b>Total 13 Full Time Employees</b>		<b>566,614</b>	<b>11,228</b>	<b>59,800</b>	<b>3,600</b>	<b>641,241</b>	<b>167,388</b>	<b>96,186</b>	<b>904,815</b>