



2020 Operating Budget

Adopted

June 19, 2019

Amended

May 13, 2020

Board of Directors

Teresa Duke
Chairman

Craig Dunlap
Secretary

Lovie Whyte

Brownie Utley

Sid Fryer

Lisa Foree, RTA
County Tax Assessor/Collector

Bud Black, RPA/CTA/RTA
Chief Appraiser

2020 Operating Budget

Division I Personal Services				
Account	Category	Adopted 2020	Amended	Change
01-6100	Employee Salaries	554,700	554,700	0
01-6107	Auto Allowances	91,650	91,650	0
01-6112	Communications Allowances	4,800	4,800	0
01-6111	Longevity Pay	12,500	12,500	0
01-6101	Employee Retirement	89,590	89,590	0
01-6102	Employee Medicare	9,620	9,620	0
01-6103	Employee Health Insurance	164,240	164,240	0
01-6104	TWC Unemployment	2,570	2,570	0
01-6105	Workman's Comp Insurance	2,800	2,800	0
01-6106	Professional Dues	3,910	3,910	0
01-6109	Board of Directors	2,100	2,100	0
01-6110	Ag Advisory Board	200	200	0
Totals for Division I		938,680	938,680	0

Division II Supplies				
Account	Category	Adopted 2020	Amended	Change
01-6200	Postage	20,000	20,000	0
01-6201	Public Notices	4,500	4,500	0
01-6202	General Office Supplies	25,000	25,000	0
01-6203	Subscriptions	5,660	5,660	0
01-6204	Software Maintenance	4,370	4,370	0
Totals for Division II		59,530	59,530	0

Division III Contracts				
Account	Category	Adopted 2020	Amended	Change
01-6300	Equipment Lease	18,530	18,530	0
01-6301	Mineral/Utility/Industrial Appraisal	212,500	212,500	0
01-6304	CAMA Software License/Website Maintenance	37,580	37,580	0
01-6305	Mapping Services	32,000	32,000	0
01-6306	Internet Services	9,840	9,840	0
01-6307	Service Agreements	2,740	2,740	0
Totals for Division III		313,190	313,190	0

Division IV General Services				
Account	Category	Adopted 2020	Amended	Change
01-6400	Insurance	2,400	2,400	0
01-6401	Equipment Maintenance	1,500	1,500	0
01-6402	Financial Auditor	6,000	6,000	0
01-6403	Notary & Financial Bonds	350	350	0
01-6404	Building & Grounds Maintenance	11,840	11,840	0
01-6406	Travel & Training	15,810	15,810	0
01-6407	Utilities	15,310	15,310	0
Totals for Division IV		53,210	53,210	0

2020 Operating Budget

Division V Equipment Purchase				
Account	Category	Adopted 2020	Amended	Change
01-6500	Equipment Purchase	2,500	2,500	0
Totals for Division V		2,500	2,500	0

Division VI Contingency				
Account	Category	Adopted 2020	Amended	Change
01-6600	Contingency	10,000	10,000	0
01-6602	Fund Balance - CAMA Software Update Reserve	0	0	0
01-4010	Fund Balance - Unrestricted	17,394	18,934	1,540
01-4008	Fund Balance/Entity Payment Reserve	0	25,174	25,174
Totals for Division VI		27,394	54,108	26,714

Division VII Litigation				
Account	Category	Adopted 2020	Amended	Change
01-6700	Litigation Fees & Legal Expense	250,000	250,000	0
Totals for Division VII		250,000	250,000	0

Division VIII Appraisal Review Board				
Account	Category	Adopted 2020	Amended	Change
01-6801	ARB Meeting Expense	8,100	8,100	0
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	1,650	1,650	0
Totals for Division VIII		10,750	10,750	0

Division Recap

		Adopted 2020	Amended	Change
Division I	Personal Services	938,680	938,680	0
Division II	Supplies	59,530	59,530	0
Division III	Contracts	313,190	313,190	0
Division IV	General Services	53,210	53,210	0
Division V	Equipment Purchase	2,500	2,500	0
Division VI	Contingency	27,394	54,108	26,714
Division VII	Litigation	250,000	250,000	0
Division VIII	ARB	10,750	10,750	0
Grand Total		1,655,254	1,681,968	26,714

Actual 2020 Cost Share

Calculated using 2019 adopted tax rates.

	Adopted	Proposed Amended	Change
Budget	1,655,254	1,681,968	26,714
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less Fund Balance CAD Earnings	-17,389	-18,929	-1,540
Less Fund Balance CAD Earnings to MAPPING	-12,000	-12,000	0
Less Unassigned Fund Balance	-20,000	-20,000	0
Less Entity Payment Reserve	-32,000	-32,000	0
Less Entity Payment Reserve for 2021	0	-25,174	-25,174
Less Litigation Fund Payment Credit	-270,000	-270,000	0
Total to be collected from entities for 2020	1,300,865	1,300,865	0

Entity	2019 Tax Levy	Percentage of Total	Proposed Amended	Quarterly Payment	Adopted	Change
Freestone County	9,316,134	0.2208540	287,301.24	71,825.31	287,301.24	0.00
Fairfield City	955,396	0.0226492	29,463.56	7,365.89	29,463.56	0.00
Streetman City	36,756	0.0008714	1,133.52	283.38	1,133.52	0.00
Teague City	934,088	0.0221441	28,806.44	7,201.61	28,806.44	0.00
Wortham City	259,299	0.0061471	7,996.56	1,999.14	7,996.56	0.00
Buffalo ISD	806,659	0.0191232	24,876.64	6,219.16	24,876.64	0.00
Fairfield ISD	12,045,467	0.2855572	371,471.36	92,867.84	371,471.36	0.00
Oakwood ISD	1,023,619	0.0242665	31,567.48	7,891.87	31,567.48	0.00
Corsicana ISD	107,090	0.0025387	3,302.56	825.64	3,302.56	0.00
Dew ISD	1,766,481	0.0418773	54,476.68	13,619.17	54,476.68	0.00
Teague ISD	10,393,486	0.2463943	320,525.76	80,131.44	320,525.76	0.00
Wortham ISD	1,678,214	0.0397848	51,754.60	12,938.65	51,754.60	0.00
Mexia ISD	26,209	0.0006213	808.28	202.07	808.28	0.00
Fairfield Hospital	2,444,767	0.0579571	75,394.40	18,848.60	75,394.40	0.00
Teague Hospital	388,660	0.0092138	11,985.92	2,996.48	11,985.92	0.00
TOTAL	42,182,325	1.0000000	1,300,865.00	325,216.25	1,300,865.00	0.00

2020 Employee Salary Schedule

Salaries expressed have been determined based upon a salary schedule adopted by the board of directors for the 2015 Operational Year. Budgeted compensation is based upon an employee's years of experience in a particular job classification, an adjustment for professional education and certification in the profession that are above minimum state requirements, and a performance factor assigned

Position	Salary Schedule	Position Years	Amount
Chief Appraiser	Chief Appraiser	25	81,000
Deputy Chief Appraiser	Deputy Chief Appraiser	15	60,000
Senior Appraiser	Appraiser	14	48,200
BPP Appraiser	Appraiser	10	42,000
AG/Land Appraiser	Appraiser	1	36,000
Appraiser Trainee	Appraiser Trainee	2	29,000
Appraiser Trainee	Appraiser Trainee	1	27,000
Appraiser's Assistant	Para-Professional	6	30,500
Appraiser's Assistant	Para-Professional	1	28,000
Appraiser's Assistant	Para-Professional	1	28,000
Administrative Assistant	Para-Professional	6	30,500
Mapper	Para-Professional	13	35,000
Records Mgmt Clerk	Para-Professional	2	29,000
Customer Service-Exemptions	Para-Professional	6	28,000
Records Mgmt Clerk	Clerical	1	22,500
TOTAL			554,700

2020 Employee Longevity Pay Schedule

The Board of Directors has set the longevity pay rate at 7.5 per month of continuous employment service with the district, with a limit of 240 months (20 years).

Position	Service Months	Amount
Chief Appraiser	454	1,800.00
Deputy Chief Appraiser	259	1,800.00
Senior Appraiser	182	1,365.00
BPP Appraiser	234	1,755.00
AG/Land Appraiser	47	352.50
Appraiser Trainee	49	367.50
Appraiser Trainee	21	157.50
Appraiser's Assistant	76	570.00
Appraiser's Assistant	22	165.00
Appraiser's Assistant	21	157.50
Administrative Assistant	101	757.50
Mapper	222	1,665.00
Records Mgmt Clerk	106	795.00
Customer Service-Exemptions	106	795.00
TOTAL		12,502.50