



2019 Operating Budget

Adopted

June 20, 2018

Amended

May 8, 2019

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

This budget was amended to include the 2018 year end fund balance of \$64,691 as reported in the district's financial audit report prepared by Frank Campos & Associates. These amendments reflect no change in the financial contributions of the taxing jurisdictions for 2019 operations.

2019 Operating Budget

Division I Personal Services				
Account	Category	Adopted	Amended	Change
01-6100	Employee Salaries	535,300	535,300	0
01-6107	Auto Allowances	87,750	87,750	0
01-6112	Communications Allowances	4,800	4,800	0
01-6111	Longevity Pay	13,500	13,500	0
01-6101	Employee Retirement	89,790	99,790	10,000
01-6102	Employee Medicare	9,300	9,300	0
01-6103	Employee Health Insurance	160,490	160,490	0
01-6104	TWC Unemployment	2,390	2,390	0
01-6105	Workman's Comp Insurance	2,690	2,690	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		912,220	922,220	10,000

Division II Supplies				
Account	Category	Adopted	Amended	Change
01-6200	Postage	18,000	20,691	2,691
01-6201	Public Notices	4,500	4,500	0
01-6202	General Office Supplies	25,000	25,000	0
01-6203	Subscriptions	5,430	5,430	0
01-6204	Software Maintenance	4,110	4,110	0
Totals for Division II		57,040	59,731	2,691

Division III Contracts				
Account	Category	Adopted	Amended	Change
01-6300	Equipment Lease	23,240	23,240	0
01-6301	Mineral/Utility/Industrial Appraisal	205,000	205,000	0
01-6304	CAMA Software License/Website Maintenance	36,980	36,980	0
01-6305	Mapping Services	0	20,000	20,000
01-6306	Internet Services	6,720	6,720	0
01-6307	Service Agreements	2,740	2,740	0
Totals for Division III		274,680	294,680	20,000

Division IV General Services				
Account	Category	Adopted	Amended	Change
01-6400	Insurance	2,200	2,200	0
01-6401	Equipment Maintenance	1,500	1,500	0
01-6402	Financial Auditor	6,000	6,000	0
01-6403	Notary & Financial Bonds	200	200	0
01-6404	Building & Grounds Maintenance	12,240	12,240	0
01-6406	Travel & Training	18,570	18,570	0
01-6407	Utilities	16,000	16,000	0
Totals for Division IV		56,710	56,710	0

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Division V Equipment Purchase				
Account	Category	Adopted	Amended	Change
01-6500	Equipment Purchase	4,000	4,000	0
Totals for Division V		4,000	4,000	0

Division VI Contingency				
Account	Category	Adopted	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	24,070	29,394	5,324
01-4008	Fund Balance/Entity Payment Reserve	0	32,000	32,000
Totals for Division VI		34,070	71,394	37,324

Division VII Litigation				
Account	Category	Adopted	Amended	Change
01-6700	Litigation Fees & Legal Expense	275,000	275,000	0
Totals for Division VII		275,000	275,000	0

Division VIII Appraisal Review Board				
Account	Category	Adopted	Amended	Change
01-6801	ARB Meeting Expense	7,500	7,500	0
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	1,440	1,440	0
Totals for Division VIII		9,940	9,940	0

Division Recap

		Adopted	Amended	Change
Division I	Personal Services	912,220	922,220	10,000
Division II	Supplies	57,040	59,731	2,691
Division III	Contracts	274,680	294,680	20,000
Division IV	General Services	56,710	56,710	0
Division V	Equipment Purchase	4,000	4,000	0
Division VI	Contingency	34,070	71,394	37,324
Division VII	Litigation	275,000	275,000	0
Division VIII	ARB	9,940	9,940	0
Grand Total		1,623,660	1,693,675	70,015

Actual 2019 Cost Share

Calculated using 2018 tax levies.

	Original	Amended	Change
Budget	1,623,660	1,693,675	70,015
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less Unrestricted Fund Balance for CAD Earnings	-24,065	-29,389	-5,324
Less Unencumbered Fund Balance from 2018	0	-64,691	-64,691
Less Entity Payment Reserve for 2019	-30,000	-30,000	0
Less Litigation Fund Payment Credit	-275,000	-275,000	0
Total to be collected from entities for 2019	1,291,595	1,291,595	0

Entity	2018 Tax Levy	Percentage of Total	2019 Share	Quarterly Payment	2018 Share	Change
Freestone County	8,454,909	0.1875791	242,276.20	60,569.05	232,425.00	9,851.20
Fairfield City	886,137	0.0196597	25,392.36	6,348.09	25,075.96	316.40
Streetman City	37,261	0.0008267	1,067.72	266.93	1,074.96	-7.24
Teague City	923,453	0.0204876	26,461.64	6,615.41	26,666.96	-205.32
Wortham City	250,150	0.0055498	7,168.08	1,792.02	6,695.00	473.08
Buffalo ISD	760,357	0.0168691	21,788.12	5,447.03	22,197.56	-409.44
Corsicana ISD	102,639	0.0022771	2,941.12	735.28	2,658.80	282.32
Dew ISD	1,844,373	0.0409189	52,850.68	13,212.67	56,652.76	-3,802.08
Fairfield ISD	15,683,560	0.3479527	449,413.96	112,353.49	455,224.96	-5,811.00
Mexia ISD	25,876	0.0005741	741.48	185.37	785.80	-44.32
Oakwood ISD	1,003,792	0.0222700	28,763.76	7,190.94	27,517.64	1,246.12
Teague ISD	11,575,816	0.2568190	331,706.16	82,926.54	318,293.00	13,413.16
Wortham ISD	1,695,359	0.0376129	48,580.68	12,145.17	47,691.48	889.20
Fairfield Hospital	1,436,162	0.0318624	41,153.36	10,288.34	41,663.12	-509.76
Teague Hospital	393,985	0.0087409	11,289.68	2,822.42	11,086.00	203.68
TOTAL	45,073,829	1.0000000	1,291,595.00	322,898.75	1,275,709.00	15,886.00

2019 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 annually during the employee's annual performance evaluation.

Position	Classification	Position Years	Salary
Chief Appraiser	Chief Appraiser	24	80,200
Deputy Chief Appraiser	Deputy Chief Appraiser	14	59,200
Records Mgmt/Internal Auditor	Appraiser	19	49,200
Senior Appraiser	Appraiser	13	47,400
BPP Appraiser	Appraiser	9	41,200
Appraiser Trainee	Clerical	1	27,000
AG/Land Appraiser	Appraiser Trainee	2	30,000
Appraiser's Assistant	Para-Professional	4	30,000
Administrative Assistant	Para-Professional	4	30,000
Records Mgmt Clerk	Para-Professional	2	28,500
Mapper	Para-Professional	13	34,500
Appraiser's Assistant	Appraiser Trainee	3	29,500
Receptionist	Clerical	6	25,200
Records Mgmt Clerk	Clerical	1	23,400
TOTAL			535,300

2019 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	2019 Service Months	Amount
Chief Appraiser	442	1,800.00
Deputy Chief Appraiser	247	1,800.00
Records Mgmt/Internal Auditor	343	1,800.00
Senior Appraiser	170	1,275.00
BPP Appraiser	222	1,665.00
Appraiser Trainee	37	277.50
AG/Land Appraiser	35	262.50
Appraiser's Assistant	64	480.00
Administrative Assistant	89	667.50
Records Mgmt Clerk	94	705.00
Mapper	210	1,575.00
Appraiser's Assistant	65	487.50
Receptionist	94	705.00
Records Mgmt Clerk	0	0.00
TOTAL	0	13,500.00