



# **2018 Operating Budget**

**Adopted**

June 7, 2017

## **Board of Directors**

Teresa Vandiver  
Chairman

Craig Dunlap  
Secretary

Lovie Whyte

Brownie Utley

Sid Fryer

Lisa Foree, RTA  
County Tax Assessor/Collector

Bud Black, RPA/CTA/RTA  
Chief Appraiser

## Adopted 2018 Operating Budget

Division I Personal Services		
Account	Category	Proposed 2018
01-6100	Employee Salaries	524,310
01-6107	Auto Allowances	87,750
01-6112	Communications Allowances	4,800
01-6111	Longevity Pay	12,750
01-6101	Employee Retirement	88,150
01-6102	Employee Medicare	9,130
01-6103	Employee Health Insurance	149,590
01-6104	TWC Unemployment	2,390
01-6105	Workman's Comp Insurance	2,680
01-6106	Professional Dues	3,820
01-6109	Board of Directors	2,100
01-6110	Ag Advisory Board	250
<b>Totals for Division I</b>		<b>887,720</b>

Division II Supplies		
Account	Category	Proposed 2018
01-6200	Postage	15,000
01-6201	Public Notices	4,500
01-6202	General Office Supplies	25,000
01-6203	Subscriptions	3,130
01-6204	Software Maintenance	3,930
<b>Totals for Division II</b>		<b>51,560</b>

Division III Contracts		
Account	Category	Proposed 2018
01-6300	Equipment Lease	20,780
01-6301	Mineral/Utility/Industrial Appraisal	197,500
01-6304	CAMA Software License/Website Maintenance	36,580
01-6306	Internet Services	6,720
01-6307	Service Agreements	2,160
<b>Totals for Division III</b>		<b>263,740</b>

Division IV General Services		
Account	Category	Proposed 2018
01-6400	Insurance	2,200
01-6401	Equipment Maintenance	1,500
01-6402	Financial Auditor	5,000
01-6403	Notary & Financial Bonds	350
01-6404	Building & Grounds Maintenance	12,240
01-6406	Travel & Training	18,570
01-6407	Utilities	18,000
<b>Totals for Division IV</b>		<b>57,860</b>

## Adopted 2018 Operating Budget

Division V Equipment Purchase		
Account	Category	Proposed 2018
01-6500	Equipment Purchase	4,000
<b>Totals for Division V</b>		<b>4,000</b>

Division VI Contingency		
Account	Category	Proposed 2018
01-6600	Contingency	10,000
01-4010	Fund Balance - Unrestricted	24,065
01-4008	Fund Balance/Entity Payment Reserve	0
<b>Totals for Division VI</b>		<b>34,065</b>

Division VII Litigation		
Account	Category	Proposed 2018
01-6700	Litigation Fees & Legal Expense	300,000
<b>Totals for Division VII</b>		<b>300,000</b>

Division VIII Appraisal Review Board		
Account	Category	Proposed 2018
01-6801	ARB Meeting Expense	7,500
01-6802	ARB Litigation & Legal Expense	1,000
01-6803	ARB Travel & Training	1,440
<b>Totals for Division VIII</b>		<b>9,940</b>

## Division Recap

		Proposed 2018
Division I	Personal Services	887,720
Division II	Supplies	51,560
Division III	Contracts	263,740
Division IV	General Services	57,860
Division V	Equipment Purchase	4,000
Division VI	Contingency	34,065
Division VII	Litigation	300,000
Division VIII	ARB	9,940
<b>Grand Total</b>		<b>1,608,885</b>

# Actual 2018 Cost Share

*Calculated using 2017 adopted tax rates.*

*Actual shares will be calculated after the adoption of 2017 tax rates.*

	2017	Estimated 2018	Change
Budget	1,634,826	1,608,885	-25,941
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less Unrestricted Fund Balance	-24,065	-24,065	0
Less Unassigned Fund Balance	-27,890	0	27,890
Less Entity Payment Reserve	0	-31,111	-31,111
Less Litigation Fund Payment Credit	-173,221	-275,000	-101,779
<b>Total to be collected from entities for 2018</b>	<b>1,406,650</b>	<b>1,275,709</b>	<b>-130,941</b>

Entity	2016 Tax Levy	Percentage of Total	Estimated 2018 Share	Quarterly Payment	2017 Share	Change
Freestone County	7,938,942.00	0.1818883	232,036.52	58,009.13	255,853.24	-23,816.72
Fairfield City	856,519.00	0.0153845	19,626.16	4,906.54	21,640.56	-2,014.40
Streetman City	36,718.00	0.0007936	1,012.40	253.10	1,116.36	-103.96
Teague City	910,864.00	0.0177362	22,626.24	5,656.56	24,948.60	-2,322.36
Wortham City	228,681.00	0.0044903	5,728.32	1,432.08	6,316.24	-587.92
Buffalo ISD	758,202.00	0.0164538	20,990.28	5,247.57	23,144.76	-2,154.48
Corsicana ISD	90,817.00	0.0016825	2,146.40	536.60	2,366.64	-220.24
Dew ISD	1,935,088.00	0.0387486	49,431.92	12,357.98	54,505.72	-5,073.80
Fairfield ISD	15,549,121.00	0.3999503	510,220.20	127,555.05	562,590.12	-52,369.92
Mexia ISD	26,840.00	0.0006207	791.84	197.96	873.08	-81.24
Oakwood ISD	939,920.00	0.0179270	22,869.64	5,717.41	25,216.96	-2,347.32
Teague ISD	10,871,935.00	0.2324127	296,490.96	74,122.74	326,923.36	-30,432.40
Wortham ISD	1,628,998.00	0.0329741	42,065.36	10,516.34	46,383.00	-4,317.64
Fairfield Hospital	1,423,088.00	0.0307310	39,203.80	9,800.95	43,227.80	-4,024.00
Teague Hospital	378,664.00	0.0082064	10,468.96	2,617.24	11,543.56	-1,074.60
<b>TOTAL</b>	<b>43,574,397.00</b>	<b>1.0000000</b>	<b>1,275,709.00</b>	<b>318,927.25</b>	<b>1,406,650.00</b>	<b>-130,941.00</b>

	Total Budget	Total Entity Payment
<i>Total parcels</i>	221,000	
<i>2017 cost per parcel</i>	\$7.40	\$6.36
<i>Proposed 2018 cost per parcel</i>	\$7.28	\$5.77

## 2018 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	2018 Proposed
Chief Appraiser	Chief Appraiser	23	79,400
Deputy Chief Appraiser	Deputy Chief Appraiser	13	58,400
Records Mgmt/Internal Auditor	Appraiser	18	48,390
Senior Appraiser	Appraiser	12	46,622
BPP Appraiser	Appraiser	8	40,403
RE Appraiser	Appraiser Trainee	3	30,995
AG/Land Appraiser	Appraiser Trainee	1	28,000
Appraiser's Assistant	Para-Professional	4	29,495
Administrative Assistant	Para-Professional	4	29,495
Records Mgmt Clerk	Para-Professional	2	27,987
Mapper	Para-Professional	13	34,009
Appraiser's Assistant	Clerical	6	25,202
Records Mgmt Clerk	Clerical	1	22,956
Receptionist	Clerical	1	22,956
<b>TOTAL</b>			<b>524,310</b>

## 2018 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	2018 Service Months	2018 Amount
Chief Appraiser	430	1,800.00
Deputy Chief Appraiser	235	1,762.50
Records Mgmt/Internal Auditor	331	1,800.00
Senior Appraiser	158	1,185.00
BPP Appraiser	210	1,575.00
RE Appraiser	53	397.50
AG/Land Appraiser	23	172.50
Appraiser's Assistant	52	390.00
Administrative Assistant	77	577.50
Records Mgmt Clerk	82	615.00
Mapper	198	1,485.00
Appraiser's Assistant	82	615.00
Records Mgmt Clerk	25	187.50
Receptionist	25	187.50
<b>TOTAL</b>	<b>0</b>	<b>12,750.00</b>

# Estimated 2018 Cost Share

*Calculated using 2016 adopted tax rates.*

*Actual shares will be calculated after the adoption of 2017 tax rates.*

	2017	Estimated 2018	Change
Budget	1,634,826	1,608,885	-25,941
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less Unrestricted Fund Balance	-24,065	-24,065	0
Less Unassigned Fund Balance	-27,890	0	27,890
Less Entity Payment Reserve	0	-31,111	-31,111
Less Litigation Fund Payment Credit	-173,221	-275,000	-101,779
<b>Total to be collected from entities for 2018</b>	<b>1,406,650</b>	<b>1,275,709</b>	<b>-130,941</b>

Entity	2016 Tax Levy	Percentage of Total	Estimated 2018 Share	Quarterly Payment	2017 Share	Change
Freestone County	8,474,655.80	0.1818883	232,036.52	58,009.13	255,853.24	-23,816.72
Fairfield City	716,802.33	0.0153845	19,626.16	4,906.54	21,640.56	-2,014.40
Streetman City	36,977.07	0.0007936	1,012.40	253.10	1,116.36	-103.96
Teague City	826,374.89	0.0177362	22,626.24	5,656.56	24,948.60	-2,322.36
Wortham City	209,213.76	0.0044903	5,728.32	1,432.08	6,316.24	-587.92
Buffalo ISD	766,625.87	0.0164538	20,990.28	5,247.57	23,144.76	-2,154.48
Corsicana ISD	78,389.85	0.0016825	2,146.40	536.60	2,366.64	-220.24
Dew ISD	1,805,398.66	0.0387486	49,431.92	12,357.98	54,505.72	-5,073.80
Fairfield ISD	18,634,734.51	0.3999503	510,220.20	127,555.05	562,590.12	-52,369.92
Mexia ISD	28,919.08	0.0006207	791.84	197.96	873.08	-81.24
Oakwood ISD	835,264.23	0.0179270	22,869.64	5,717.41	25,216.96	-2,347.32
Teague ISD	10,828,718.57	0.2324127	296,490.96	74,122.74	326,923.36	-30,432.40
Wortham ISD	1,536,349.39	0.0329741	42,065.36	10,516.34	46,383.00	-4,317.64
Fairfield Hospital	1,431,838.66	0.0307310	39,203.80	9,800.95	43,227.80	-4,024.00
Teague Hospital	382,359.02	0.0082064	10,468.96	2,617.24	11,543.56	-1,074.60
<b>TOTAL</b>	<b>46,592,621.69</b>	<b>1.0000000</b>	<b>1,275,709.00</b>	<b>318,927.25</b>	<b>1,406,650.00</b>	<b>-130,941.00</b>

	Total Budget	Total Entity Payment
<i>Total parcels</i>	221,000	
<i>2017 cost per parcel</i>	\$7.40	\$6.36
<i>Proposed 2018 cost per parcel</i>	\$7.28	\$5.77