



2022 Operating Budget

Proposed

June 9, 2021

Adopted

June 9, 2021

Amended

May 11, 2022

Board of Directors

(at time of adoption)

Craig Dunlap
Chairman

Teresa Duke
Secretary

Lovie Whyte

Brownie Utley

Sid Fryer

Daniel M. Ralstin, CTA
County Tax Assessor/Collector

Bud Black, RPA/CTA/RTA
Chief Appraiser

This budget amendment was made to include the 2021 year end unencumbered fund balance of \$103,877 as reported in the district's financial audit report prepared by Frank Campos & Associates. These amendments will cause no change in the financial contributions of the taxing jurisdictions for 2022 operations.

2022 Operating Budget

Division I Personal Services				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6100	Employee Salaries	531,450	531,450	0
01-6107	Auto Allowances	91,650	91,650	0
01-6112	Communications Allowances	4,800	4,800	0
01-6111	Longevity Pay	11,370	11,370	0
01-6101	Employee Retirement	95,890	95,890	0
01-6102	Employee Medicare	9,270	9,270	0
01-6103	Employee Health Insurance	169,680	169,680	0
01-6104	TWC Unemployment	2,160	2,160	0
01-6105	Workman's Comp Insurance	3,200	3,200	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		925,680	925,680	0

Division II Supplies				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6200	Postage	20,000	20,000	0
01-6201	Public Notices	16,500	16,500	0
01-6202	General Office Supplies	23,000	23,000	0
01-6203	Subscriptions	5,500	5,500	0
01-6204	Software Maintenance	5,500	5,500	0
Totals for Division II		70,500	70,500	0

Division III Contracts				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6300	Equipment Lease	19,640	19,640	0
01-6301	Mineral/Utility/Industrial Appraisal	222,500	222,500	0
01-6304	CAMA Software License/Website Maintenance	39,580	39,580	0
01-6305	Mapping Services	34,270	34,270	0
01-6306	Internet Services	8,840	8,840	0
01-6307	Service Agreements	3,000	3,000	0
Totals for Division III		327,830	327,830	0

Division IV General Services				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6400	Insurance	2,400	2,400	0
01-6401	Equipment Maintenance	1,000	1,000	0
01-6402	Financial Auditor	6,000	6,000	0
01-6403	Notary & Financial Bonds	275	275	0
01-6404	Building & Grounds Maintenance	14,100	14,100	0
01-6406	Travel & Training	22,000	22,000	0
01-6407	Utilities	18,420	18,420	0
Totals for Division IV		64,195	64,195	0

2022 Operating Budget

Division V Equipment Purchase				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6500	Equipment Purchase	1,500	1,500	0
Totals for Division V		1,500	1,500	0

Division VI Contingency				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6600	Contingency	10,000	10,000	0
01-4010	Fund Balance - Unrestricted	15,000	30,385	15,385
01-4008	Fund Balance/Entity Payment Reserve	0	88,492	88,492
Totals for Division VI		25,000	128,877	103,877

Division VII Litigation				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6700	Litigation Fees & Legal Expense	150,000	150,000	0
Totals for Division VII		150,000	150,000	0

Division VIII Appraisal Review Board				
Account	Category	Adopted 2022	Proposed Amended	Change
01-6801	ARB Meeting Expense	8,250	8,250	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		10,900	10,900	0

Division Recap

		Adopted 2022	Proposed Amended	Change
Division I	Personal Services	925,680	925,680	0
Division II	Supplies	70,500	70,500	0
Division III	Contracts	327,830	327,830	0
Division IV	General Services	64,195	64,195	0
Division V	Equipment Purchase	1,500	1,500	0
Division VI	Contingency	25,000	128,877	103,877
Division VII	Litigation	150,000	150,000	0
Division VIII	ARB	10,900	10,900	0
Grand Total		1,575,605	1,679,482	103,877

Estimated 2022 Cost Share

Calculated using 2020 adopted tax rates.

Actual shares will be calculated after the adoption of 2021 tax rates.

	Adopted 2022	Proposed Amended 2022	Change
Budget	1,575,605	1,679,482	103,877
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less CAD Retained Earnings	-15,000	-30,385	-15,385
Less CAD Retained Earnings to Entity Payment Reserve	-4,500	-4,500	0
Less CAD Retained Earnings to MAPPING	-2,485	-2,485	0
Less Entity Payment Reserve for 2022	-50,000	-50,000	0
Less Entity Payment Reserve for 2023	0	-88,492	-88,492
Less Litigation Fund Payment Credit	-150,000	-150,000	0
Total to be collected from entities for 2022	1,350,620	1,350,620	0

Entity	2021 Tax Levy	Percentage of Total	2022 Share	Quarterly Payment	2021 Share	Change
Freestone County	9,450,321	0.2280254	307,975.68	76,993.92	298,338.40	9,637.28
Fairfield City	1,035,432	0.0249838	33,743.60	8,435.90	32,687.68	1,055.92
Streetman City	36,203	0.0008735	1,179.80	294.95	1,142.88	36.92
Teague City	812,290	0.0195996	26,471.64	6,617.91	25,643.28	828.36
Wortham City	268,735	0.0064843	8,757.80	2,189.45	8,483.72	274.08
Buffalo ISD	889,515	0.0214630	28,988.32	7,247.08	28,081.20	907.12
Fairfield ISD	12,181,107	0.2939161	396,969.00	99,242.25	384,546.92	12,422.08
Oakwood ISD	1,000,563	0.0241424	32,607.24	8,151.81	31,586.92	1,020.32
Corsicana ISD	113,099	0.0027289	3,685.76	921.44	3,570.44	115.32
Dew ISD	1,881,300	0.0453936	61,309.52	15,327.38	59,391.00	1,918.52
Teague ISD	9,362,027	0.2258950	305,098.24	76,274.56	295,551.04	9,547.20
Wortham ISD	1,788,567	0.0431561	58,287.44	14,571.86	56,463.48	1,823.96
Mexia ISD	25,412	0.0006132	828.16	207.04	802.24	25.92
Fairfield Hospital	2,189,218	0.0528233	71,344.24	17,836.06	69,111.72	2,232.52
Teague Hospital	410,372	0.0099018	13,373.56	3,343.39	12,955.08	418.48
TOTAL	41,444,161.00	1.0000000	1,350,620.00	337,655.00	1,308,356.00	42,264.00

Total Employee Compensation for 2022

Position	Salary	Longevity	Auto Allowance	Communications Allowance	Total Direct Pay Compensation	Health Insurance	Retirement	Total Compensation
Chief Appraiser	81,000	1,800	13,000	600	96,400	12,120	14,460	122,980
Deputy Chief Appraiser	61,600	1,800	13,000	600	77,000	12,120	11,550	100,670
Senior Appraiser	37,600	533	13,000	600	51,733	12,120	7,760	71,612
BPP Appraiser trainee	31,000	975	13,000	600	45,575	12,120	6,836	64,531
Appraiser Trainee	33,000	548	13,000	600	47,148	12,120	7,072	66,340
Appraiser Trainee	31,000	338	13,000	600	44,938	12,120	6,741	63,798
Appraiser Trainee	30,000	345	13,000	600	43,945	12,120	6,592	62,657
Appraiser's Assistant	31,500	750	0	0	32,250	12,120	4,838	49,208
Appraiser's Assistant	30,500	278	0	0	30,778	12,120	4,617	47,514
Appraiser's Assistant	25,500	128	0	0	25,628	12,120	3,844	41,592
Administrative Assistant	31,500	930	650	600	33,680	12,120	5,052	50,852
Mapper	35,750	1,800	0	0	37,550	12,120	5,633	55,303
Records Mgmt Clerk	30,000	975	0	0	30,975	12,120	4,646	47,741
Customer Service-Exemptions	25,500	165	0	0	25,665	12,120	3,850	41,635
Part Time Appraisal Clerk	16,000	0	0	0	16,000	0	2,400	18,400
TOTAL	531,450	11,363	91,650	4,800	639,263	169,680	95,889	904,832