



# 2023 Budget

**Adopted**

June 8, 2022

**Amended**

May 10, 2023

## **Board of Directors**

*At time of Adoption*

Craig Dunlap  
Chairman

Dan Ralstin, CTA, County Tax Assessor/Collector  
Secretary

Lovie Whyte

O.B. "Brownie" Utley

Sid Fryer

Jerry Don Sanders

Don Awalt, RPA/CTA  
Chief Appraiser



## Adopted 2023 Budget

Division I Personnel Services				
Account	Category	Adopted 2023	Amended 2023	Difference
01-6100	Employee Salaries	515,279	515,279	0
01-6107	Auto Allowances	59,800	59,800	0
01-6112	Communications Allowances	3,600	3,600	0
01-6111	Longevity Pay	10,320	10,320	0
01-6101	Employee Retirement	88,350	138,350	50,000
01-6102	Employee Medicare	8,540	8,540	0
01-6103	Employee Health Insurance	162,430	162,430	0
01-6104	TWC Unemployment	1,875	1,875	0
01-6105	Workman's Comp Insurance	3,200	3,200	0
01-6106	Professional Dues	3,645	3,645	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>859,339</b>	<b>909,339</b>	<b>50,000</b>

Division II Supplies				
Account	Category	Adopted 2023	Amended 2023	Difference
01-6200	Postage & Mailing Services	23,000	23,000	0
01-6201	Public Notices	18,500	18,500	0
01-6202	General Office Supplies	23,000	23,000	0
01-6203	Subscriptions	5,675	5,675	0
01-6204	Software Maintenance	5,250	5,250	0
<b>Totals for Division II</b>		<b>75,425</b>	<b>75,425</b>	<b>0</b>

Division III Contracts				
Account	Category	Adopted 2023	Amended 2023	Difference
01-6300	Equipment Lease	19,640	19,640	0
01-6301	Mineral/Utility/Industrial Appraisal	227,500	227,500	0
01-6304	CAMA Software License/Website Maintenance	41,170	41,170	0
01-6305	Mapping Services	34,270	34,270	0
01-6306	Internet Services	9,500	9,500	0
01-6307	Service Agreements	4,142	4,142	0
<b>Totals for Division III</b>		<b>336,222</b>	<b>336,222</b>	<b>0</b>

Division IV General Services				
Account	Category	Adopted 2023	Amended 2023	Difference
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	200	200	0
01-6404	Building & Grounds Maintenance	14,100	14,100	0
01-6406	Travel & Training	16,730	16,730	0
01-6407	Utilities	18,600	18,600	0
<b>Totals for Division IV</b>		<b>59,030</b>	<b>59,030</b>	<b>0</b>

## Adopted 2023 Budget

Division V Equipment Purchase				
Account	Category	Adopted 2023	Amended 2023	Difference
01-6500	Equipment Purchase	1,500	1,500	0
<b>Totals for Division V</b>		<b>1,500</b>	<b>1,500</b>	<b>0</b>

Division VI Contingency				
Account	Category	Adopted 2023	Amended 2023	Difference
01-6600	Contingency	10,000	10,000	0
01-4010	Fund Balance - Unrestricted	30,385	44,812	14,427
01-4008	Fund Balance/Entity Payment Reserve	88,492	165,045	76,553
<b>Totals for Division VI</b>		<b>128,877</b>	<b>219,857</b>	<b>90,980</b>

Division VII Litigation				
Account	Category	Adopted 2023	Amended 2023	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	Adopted 2023	Amended 2023	Difference
01-6801	ARB Meeting Expense	11,375	11,375	0
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	1,630	1,630	0
<b>Totals for Division VIII</b>		<b>14,005</b>	<b>14,005</b>	<b>0</b>

## Division Recap

		Adopted 2023	Amended 2023	Difference
Division I	Personnel Services	859,339	909,339	50,000
Division II	Supplies	75,425	75,425	0
Division III	Contracts	336,222	336,222	0
Division IV	General Services	59,030	59,030	0
Division V	Equipment Purchase	1,500	1,500	0
Division VI	Contingency	128,877	219,857	90,980
Division VII	Litigation	150,000	150,000	0
Division VIII	ARB	14,005	14,005	0
<b>Grand Total</b>		<b>1,624,398</b>	<b>1,765,378</b>	<b>140,980</b>

## 2023 Cost Share

*Calculated using 2022 adopted tax rates.*

	Adopted 2023	Amended 2023	Change	
Budget	1,624,398	1,765,378	140,980	8.68%
<b>Funding Sources</b>				
01-4002 Estimated Other Revenue	-3,000	-3,000	0	
01-4011 Unrestricted Fund Balance-CAD Earnings	-30,385	-44,812	-14,427	
01-4007 Fund Balance Reserved for Legal	-150,000	-150,000	0	
01-4008 Fund Balance for 2023 Entity Payment Credit	-88,492	-88,492	0	
01-4008 Fund Balance for 2024 Entity Payment Credit	0	-56,553	-56,553	
01-4008 Fund Balance TCDRS Payment for 2023	0	-50,000	-50,000	
01-4008 Fund Balance TCDRS Payment for 2024	0	0	0	
01-4013 Fund Balance/GIS Reserve 2023	0	-10,000	-10,000	
01-4013 Fund Balance/GIS Reserve 2024	0	-10,000	-10,000	
<b>01-4000 Entity Contributions for 2023</b>	<b>1,352,521</b>	<b>1,352,521</b>	<b>0</b>	<b>0.00%</b>

Entity	2022 Tax Levy	Percentage of Total	2023 Share	Quarterly Payment	2023 As Amended	Change
Freestone County	11,012,708	0.2398409	324,390	81,097.50	324,390	0.00
Fairfield City	1,145,507	0.0249475	33,742	8,435.50	33,742	0.00
Streetman City	43,090	0.0009384	1,269	317.25	1,269	0.00
Teague City	907,622	0.0197667	26,735	6,683.75	26,735	0.00
Wortham City	294,712	0.0064184	8,681	2,170.25	8,681	0.00
Buffalo ISD	1,140,531	0.0248391	33,595	8,398.75	33,595	0.00
Fairfield ISD	13,258,843	0.2887585	390,552	97,638.00	390,552	0.00
Oakwood ISD	1,227,248	0.0267277	36,150	9,037.50	36,150	0.00
Corsicana ISD	115,769	0.0025213	3,410	852.50	3,410	0.00
Dew ISD	2,205,287	0.0480280	64,959	16,239.75	64,959	0.00
Teague ISD	9,791,575	0.2132464	288,420	72,105.00	288,420	0.00
Wortham ISD	2,053,036	0.0447122	60,474	15,118.50	60,474	0.00
Mexia ISD	27,313	0.0005948	805	201.25	805	0.00
Fairfield Hospital	2,256,148	0.0491357	66,457	16,614.25	66,457	0.00
Teague Hospital	437,326	0.0095243	12,882	3,220.50	12,882	0.00
<b>TOTAL</b>	<b>45,916,715</b>	<b>1.0000000</b>	<b>1,352,521</b>	<b>338,130.25</b>	<b>1,352,521</b>	<b>0</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 \$960.18 monthly; dental in the amount of \$24.88 monthly; life/accidental death insurance an average of \$6.12 monthly; and one-half of a short-term disability insurance premium in the amount of \$8.34 monthly.

### **RETIREMENT PROVISION**

The Freestone Central Appraisal District participates in the Texas County and District Retirement System, contributing an amount of 15.00% (the amount is determined annually by the actuaries of the retirement plan and is currently 14.96%) 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 \$227.08, 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 2.8% 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 2023

Position	Salary	Longevity	Auto Allowance	Communications Allowance	Total Direct Pay Compensation	Insurance	Retirement	Total Compensation & Benefits
Chief Appraiser	83,900	1,800	6,500	600	92,800	12,072	13,920	118,792
Deputy Chief Appraiser	50,995	623	13,000	600	65,218	12,072	9,783	87,072
Appraiser 1	35,626	1,065	13,000	600	50,291	12,072	7,544	69,907
Appraiser 2	38,899	638	13,000	600	53,136	12,072	7,970	73,179
Appraiser 3	34,543	428	13,000	600	48,571	12,072	7,286	67,929
Appraiser's Assistant	31,460	210	0	0	31,670	12,072	4,750	48,492
Appraiser's Assistant	34,168	840	0	0	35,008	12,072	5,251	52,331
Appraiser's Assistant-Data Entry	35,263	368	0	0	35,630	12,072	5,345	53,047
Appraiser's Assistant	32,543	210	0	0	32,753	12,072	4,913	49,739
Administrative Assistant	34,168	1,020	1,300	600	37,088	12,072	5,563	54,723
Mapper	38,794	1,800	0	0	40,594	12,072	6,089	58,755
Records Mgmt Clerk	34,043	1,065	0	0	35,108	12,072	5,266	52,447
Customer Service-Exemptions	30,877	255	0	0	31,132	12,072	4,670	47,874
<b>Total 13 Full Time Employees</b>	<b>515,279</b>	<b>10,320</b>	<b>59,800</b>	<b>3,600</b>	<b>588,999</b>	<b>156,936</b>	<b>88,350</b>	<b>834,285</b>