



2026 Proposed Budget

Board of Directors

Craig Dunlap
Chairman

Dan Ralstin, CTA, County Tax Assessor/Collector
Secretary

Lovie Whyte

Stanton Brown

Sid Fryer

Jerry Don Sanders

Don Awalt, RPA/CTA/CCA
Chief Appraiser

Proposed 2026 Budget

Division I Personnel Services				
Account	Category	Amended 2025	Proposed 2026	Difference
01-6100	Employee Salaries	567,864	597,057	29,193
01-6107	Auto Allowances	59,800	72,800	13,000
01-6112	Communications Allowances	3,600	3,600	0
01-6111	Longevity Pay	11,228	12,195	968
01-6101	Employee Retirement	96,190	102,660	6,470
01-6102	Employee Medicare	9,300	9,920	620
01-6103	Employee Health Insurance	188,993	190,414	1,421
01-6104	TWC Unemployment	1,872	1,872	0
01-6105	Workman's Comp Insurance	3,200	3,000	-200
01-6106	Professional Dues	3,505	3,555	50
01-6109	Board of Directors	2,100	2,520	420
01-6110	Ag Advisory Board	200	200	0
Totals for Division I		947,851	999,793	51,942

Division II Supplies				
Account	Category	Amended 2025	Proposed 2026	Difference
01-6200	Postage & Mailing Services	28,000	23,150	-4,850
01-6201	Public Notices	2,500	3,250	750
01-6202	General Office Supplies	25,500	23,200	-2,300
01-6203	Subscriptions	10,953	11,162	209
01-6204	Software Maintenance	2,691	3,826	1,135
Totals for Division II		69,644	64,588	-5,056

Division III Contracts				
Account	Category	Amended 2025	Proposed 2026	Difference
01-6300	Equipment Lease	14,846	15,524	678
01-6301	Mineral/Utility/Industrial Appraisal	253,000	265,000	12,000
01-6304	CAMA Software License/Website Maintenance	43,410	43,410	0
01-6305	Mapping Services	43,911	53,000	9,089
01-6306	Internet Services	9,850	9,850	0
01-6307	Service Agreements	41,950	49,150	7,200
Totals for Division III		406,967	435,934	28,967

Division IV General Services				
Account	Category	Amended 2025	Proposed 2026	Difference
01-6400	Insurance	5,142	5,644	502
01-6401	Equipment Maintenance	1,000	500	-500
01-6402	Financial Auditor	7,000	8,000	1,000
01-6403	Notary & Financial Bonds	380	470	90
01-6404	Building & Grounds Maintenance	21,456	10,700	-10,756
	Building Improvement	20,000	20,000	0
01-6406	Travel & Training	18,621	16,309	-2,312
01-6407	Utilities	18,084	18,402	318
Totals for Division IV		91,683	80,025	-11,658

Proposed 2026 Budget

Division V Equipment Purchase				
Account	Category	Amended 2025	Proposed 2026	Difference
01-6500	Equipment Purchase	1,500	1,500	0
Totals for Division V		1,500	1,500	0

Division VI Contingency				
Account	Category	Amended 2025	Proposed 2026	Difference
01-6600	Contingency	10,000	10,000	0
Totals for Division VI		10,000	10,000	0

Division VII Litigation				
Account	Category	Amended 2025	Proposed 2026	Difference
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	Amended 2025	Proposed 2026	Difference
01-6801	ARB Meeting Expense	12,675	12,675	0
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	0	0	0
Totals for Division VIII		13,675	13,675	0

Division IX Unassigned Fund Balance				
Account	Category	Amended 2025	Proposed 2026	Difference
01-4010	Fund Balance-Unrestricted	46,140	46,140	0
01-4008	Fund Balance-Entity Payment Credit	118,048	71,000	-47,048
Totals for Division VIII		164,188	117,140	-47,048

		Amended 2025	Proposed 2026	Difference
Division I	Personnel Services	947,851	999,793	51,942
Division II	Supplies	69,644	64,588	-5,056
Division III	Contracts	406,967	435,934	28,967
Division IV	General Services	91,683	80,025	-11,658
Division V	Equipment Purchase	1,500	1,500	0
Division VI	Contingency	10,000	10,000	0
Division VII	Litigation	150,000	150,000	0
Division VIII	ARB	13,675	13,675	0
Division IX	Unassigned Fund Balance	164,188	117,140	-47,048
Grand Total		1,855,508	1,872,655	17,146

**2026
Proposed Budget**

Operating Expenses		Amended 2025	Proposed 2026	Difference	Percent Change
Division I	Personnel Services	947,851	999,793	51,942	5.48%
Division II	Supplies	69,644	64,588	(5,056)	-7.26%
Division III	Contracts	406,967	435,934	28,967	7.12%
Division IV	General Services	91,683	80,025	(11,658)	-12.72%
Division V	Equipment Purchase	1,500	1,500	-	0.00%
Division VI	Contingency	10,000	10,000	-	0.00%
Division VII	Litigation	150,000	150,000	-	0.00%
Division VIII	ARB	13,675	13,675	-	0.00%
Total Operating Expenses		1,691,320	1,755,515	64,194	3.80%

Unassigned Fund Balance	164,188	117,140	(47,048)	
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Total to Budget	1,855,508	1,872,655	17,146	
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Funding Sources				
Estimated Interest & Other Income	3,000	3,000	0	0.00%
CAD Retained Earnings	46,140	46,140	0	0.00%
Assigned Fund Balance Reserved for Legal	150,000	150,000	0	0.00%
2025 TCDRS Lump Payment	0	0		
Assigned Fund Balance for Building Improvement	20,000	20,000	0	0.00%
2025 Funds encumbered for building maintenance	8,856	0	-8,856	-100.00%
Assigned Fund Balance for 2025 Entity Payment Credit	37,048	0	-37,048	-100.00%
Assigned Fund Balance for 2026 Entity Payment Credit	61,000	61,000	0	0.00%
Assigned Fund Balance for GIS/Aerial Photography	20,000	10,000	-10,000	-50.00%
Total Estimated Other Income & Fund Balance Credit	346,044	290,140	-55,904	-16.16%

To Be Collected from Entities for 2024	1,509,464	1,582,515	73,050	4.84%
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2026 Cost Share

Calculated using 2024 total tax levy

Actual 2026 Cost Share will be based on 2025 total tax levy after tax rates are adopted

Entity	2023 Tax Levy	Percentage of Total	2025 Share	2026 Share	Difference	Quarterly Payment
Freestone County	11,456,302	0.2520010	358,765.00	398,795	40,030.00	99,698.75
Fairfield City	1,133,448	0.0249321	35,495.00	39,455	3,960.00	9,863.75
Streetman City	46,144	0.0010150	1,445.00	1,606	161.00	401.50
Teague City	996,034	0.0219095	31,192.00	34,672	3,480.00	8,668.00
Wortham City	244,064	0.0053686	7,643.00	8,496	853.00	2,124.00
Buffalo ISD	1,186,143	0.0260912	37,145.00	41,290	4,145.00	10,322.50
Fairfield ISD	14,030,008	0.3086140	439,363.00	488,386	49,023.00	122,096.50
Oakwood ISD	1,108,331	0.0243796	34,708.00	38,581	3,873.00	9,645.25
Corsicana ISD	71,738	0.0015780	2,247.00	2,497	250.00	624.25
Dew ISD	1,889,989	0.0415735	59,187.00	65,791	6,604.00	16,447.75
Teague ISD	8,751,726	0.1925092	274,069.00	304,649	30,580.00	76,162.25
Wortham ISD	1,756,989	0.0386480	55,022.00	61,161	6,139.00	15,290.25
Mexia ISD	34,778	0.0007650	1,089.00	1,211	122.00	302.75
Fairfield Hospital	2,283,532	0.0502302	71,511.00	79,490	7,979.00	19,872.50
Teague Hospital	472,116	0.0103850	14,785.00	16,434	1,649.00	4,108.50
TOTAL	45,461,342	1.0000000	1,423,666	1,582,514	158,848	395,628.50

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 the Texas Association of Counties with Blue Cross-Blue Shield and Voya.

FCAD currently pays current employee health insurance premiums for \$1,100 monthly, dental in the amount of \$24.42 monthly; life/accidental death insurance with an average of \$7.72 monthly through TAC, and \$10.97 monthly through TCDRS; and one-half of a short-term disability insurance premium in the amount of \$8.40 monthly.

RETIREMENT PROVISION

The Freestone Central Appraisal District participates in the Texas County and District Retirement System, contributing an elected amount of 15% (the required amount is determined annually by the actuaries of the retirement plan and is currently 13.9%) 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 workers' compensation program through the Texas Municipal League (TML). The average annual cost per employee is \$246.15, which 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 1.6% 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.

Position	Auto
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

Position	Communications
Chief Appraiser Deputy Chief Field Appraisers Administrative Assistant	\$23.08 per pay period, totaling \$600 per year

Total Employee Compensation & Benefits for 2026

Position	Hire Date	Salary	Longevity	Auto Allowance	Communications Allowance	Total Direct Pay Compensation	Insurance	Retirement	Total Compensation & Benefits
Chief Appraiser	6/1/1999	90,900	1,800	6,500	600	99,800	13,200	14,970	127,970
Deputy Chief Appraiser	1/23/2017	62,200	893	13,000	600	76,693	13,200	11,504	101,396
Appraiser	11/30/2016	47,386	908	13,000	600	61,894	13,200	9,284	84,378
Appraiser	3/5/2012	45,389	1,335	13,000	600	60,324	13,200	9,049	82,573
Mapper/Ownership	7/1/2002	44,765	1,800	0	0	46,565	13,200	6,985	66,750
Appraisers Assistant	3/11/2019	43,000	705	13,000	0	56,705	13,200	8,506	78,411
Appraiser	9/7/2021	43,000	480	13,000	600	57,080	13,200	8,562	78,842
Administrative Assistant	8/27/2012	39,669	1,290	1,300	600	42,859	13,200	6,429	62,488
Records Management Clerk	3/5/2012	39,669	1,335	0	0	41,004	13,200	6,151	60,355
Appraisers Assistant	8/25/2014	39,669	1,110	0	0	40,779	13,200	6,117	60,096
Appraisers Assistant	2/20/2024	34,760	255	0	0	35,015	13,200	5,252	53,467
Customer Service Clerk	6/1/2025	32,700	143	0	0	32,843	13,200	4,926	50,969
Appraisers Assistant	6/1/2025	32,700	143	0	0	32,843	13,200	4,926	50,969
Total 13 Full Time Employees		595,807	12,195	72,800	3,600	684,402	171,600	102,660	958,662