Freestone Central Appraisal District
Directors Meeting

Minutes of July 8, 2026 Regular Meeting # 563

The Freestone Central Appraisal District Board of Directors met at the appraisal office located at 218 North Mount, Fairfield, Texas. Board members present were Craig Dunlap, Daniel Ralstin, Jerry Don Sanders, Stanton Brown, Sid Fryer, and Lovie Whyte. Representing the appraisal district was Don Awalt, Chief Appraiser; Jason Moore, Deputy Chief Appraiser; Carol Clark, Administrative Assistant.

Mr. Dunlap called the meeting to order at 5:30 p.m.

Mr. Dunlap established proof of the posting of public notice of the meeting in accordance with the Texas Open Meeting Act from the affidavit attached to the foot of the posted agenda.

Mr. Dunlap then declared a quorum of members present.

Consideration and action were taken on the minutes of the meeting held on June 12, 2026. Mr. Brown made a motion to approve the minutes as presented. Ms. Whyte seconded the motion. Motion carried.

The board then considered the district's monthly financial report for June, 2026. A payment of $1,600.00 was made to BIS Consulting for the purchase and installation of a new router. With the internet going down the old router was no longer supported. The were a number of lawsuits listed that was paid to Low Swinney Evans & James; some of those lawsuits were scheduled for a hearing for 'Motion to Dismiss' because the plaintiffs had not responded to the recovery. A payment of $235.00 was paid to Johnson Air for repairs to the south air conditioner. Mr. Awalt stated that the bill list for June had mostly ARB and attorney fees paid during the month of June. Ms. Whyte made a motion to approve the financial report for June 2026, with a second by Mr. Fryer. Motion carried.

The board considered the Investment Officer's Quarterly Report for quarter ending June 30, 2026. Mr. Awalt informed the board that he had not received the April pledge securities report. Reviewing the summary of funds, the general fund account showed a beginning balance of $683,854, deposits of $386,457, $785 of interest earned, and an ending balance of $674,023; the interest year to date is a total of $1,548.

The payroll account had a beginning balance of $2,214, $242,610 in deposits, a withdrawal of $239,917, with an ending balance of $4,907. Mr. Awalt reviewed the pledged securities and the FDIC coverage showing that everything was in line. He then asked the board to table the approval of the report until the next meeting to include the pledged securities report for April. Mr. Brown made a motion, with a second by Mr. Fryer to table the investment officer's quarterly report until next month. The motion carried.

Mr. Awalt proceeded with his presentation of the workshop on the 2027 operating budget. He reminded the board that this was a continuation of the workshop that he presented last month. Mr. Awalt then reviewed the employee salaries, showing the annual increase for each employee. He explained that the adjustments in salaries was a percentage amount that he was proposing not a blanket percentage. The 2026 CAD Salary Survey showed a summary of real parcel count; the district paid $13,000 per year vehicle allowance where $750 per month was paid statewide. Mr. Awalt added that he tried to get in line with the 2026 salary survey. The Deputy Chief Appraiser and Appraisal Supervisor position is combined into one position, Administration Assistant and Office Manager/HR were also combined, and GIS Mapping and Deeds/Ownership were combined as 'Other'. The comparable district's had between 20,000 to 40,000 parcels. The Williamson CAD 2026 Auto Allowance Survey had all responses converted to monthly allowance. The statewide median is $750.00 per month. Freestone CAD's monthly auto was third highest on the survey.

Reviewing the budget workbook, Mr. Awalt stated that there was no change to the auto allowance, or communication expenses. The longevity rate stayed at $7.50 per service month with a total of $12,180.00 per employee, with Mr. Awalt, and Ms. Owens capped at $1,800.00. The district has elected to pay a 15 percent rate towards the employee retirement, as in previous years; the rate for 2027 is 14.1. The current rates for the Texas Workforce is still 2 percent until the new rates are received. Postage and mailing services had an increase due to postage increasing by 0.04 cents in July.

The 2027 Cost Share Estimate showed the entity payments calculated using 2025 total tax levy. Mr. Awalt reminded the board that the actual cost share for 2027 would be based on the 2026 total tax levy after the tax rates are adopted.

Mr. Awalt pointed out the 2027 Budget Comparison Impact Statement showing the total parcel count for 2026 was 159,058, and the proposed parcel count including minerals for 2027 is 160,000. Although a bill was passed in September 1, 2025, the district is required to provide a taxpayer impact statement showing the median-valued homestead property in each governmental body; a comparison of the property tax bill in dollars is pertaining to the property for the current fiscal year and the upcoming fiscal year, the district does not adopt tax rates, or impose property taxes, and had no direct impact on a taxpayer's property tax bill. The district must still provide an impact statement although the operating costs are funded through proportional allocations from the taxing entities it serves.

Mr. Awalt reviewed the list of subscriptions in account 01-6203. Just Texas Service for Vehicle Registration Listings is not available for 2027; an estimate of $750.00 was received from Info Nation. A new subscription with Trans Union replaced LexisNexis for address change and other information, with 150 searches included. The monthly fee is $150.00 per person, 12 members with a total of $1,800.00. NADA for mobile homes. Both the Fairfield Recorder, and the Teague Chronicle will be canceled for 2027 as they are rarely used.

ESRI Maintenance will need to be repurchased as the district no longer has access to GIS software; Pritchard & Abbott had submitted a quote for $17,000.00 of which Mr. Awalt stated that he would not be recommending their quote to the board. In September 2027 the district will be forced to change from QuickBooks desktop to QuickBooks online. Without switching to their online service, there will be no access to the payroll tax tables. Linebarger Homestead Verification is budgeted at $24,800.00 for an estimated 6,000 homesteads at $4.00 per 2025 - 2026 contract. The firewall router will be maintained at $1,450.00 for 2027 by BIS per their 2026 budget letter.

The budget for the financial auditor for 2027 was increased to $15,000.00 to cover a new contract, as the district's auditor, Mr. Frank Campos is no longer handling audits; letters for bids were sent out on July 1 to auditing firms; one firm from Tyler has already declined.

Division VI *Contingency* had $10,000.00 in Contingency, $51,195.00.00 in CAD retained earnings, $32,143.00 encumbered from 2025 fund balance, and $20,000.00 in building improvement. The total balance in contingency is $113,338.00.00.

The ARB has a total of thirteen meeting days; on day for continuing education, and twelve days for meetings. Their fees have increased slightly; their expenses for 2023 were $16,189, $10,560.00 in 2024, and $12,250.00 in 2025. The ARB still has their own attorney as they must have separate litigation from the appraisal district, which is budgeted at $1,000.00 for 2027.

There was a difference of $500.00 in equipment purchase, and no change in contingency. The total net change proposed for 2027 is a difference of $25,632.00. The amount proposed to be collected from the entities in 2027 is $1,677,646.00, a difference of $95,132.00, which is an increase of 6.01 percent from 2026. Concluding the presentation of the workshop on the 2027 operating budget, Mr. Awalt reminded the board that if they were in agreement, he is required to send a copy of the 2027 budget to the entities informing them of the budget hearing to be scheduled next month and adopted by September 15. The board agreed.

The board considered the Pritchard & Abbott mineral contract for 2027 – 2028. Mr. Awalt reviewed page 4 of the contract listing the fees for 2 years; $282,000.00 for 2027 at $70,500.00 quarterly, and $300,000.00 for 2028, and $75,000.00 quarterly. Ater brief discussion, Mr. Brown made a motion to approve the mineral contract for 2027 – 2028. A second was made by Mr. Fryer. The motion carried.

The board considered the Pritchard & Abbott software and hardware contract for 2027 – 2028. Mr. Awalt stated that the fees for 2027 is $69,580.00, and a quarterly payment of $17,395.00; the annual fee for 2028 is $72,230.00, and a quarterly payment of $18,057.50. Mr. Awalt recommended the board to approve the contract for 2027 – 2028. Ms. Whyte made a motion, with a second by Mr. Dunlap to approve Pritchard and Abbott software and hardware contract for 2027 – 2028.

Mr. Awalt presented the Chief Appraiser's Quarterly Report on Changes to Appraisal Roll to the board for quarter ending June 30, 2026. The recap on the first page were a lot of applied homesteads, homestead links, and protest codes. Mr. Dunlap made a motion to approve the report as presented. Mr. Brown seconded the motion. Motion carried.

There was nothing submitted by the Taxpayer Liaison Officer for the board to review.

Mr. Awalt reported to the board that there were three days of ARB hearings left; mineral hearings was scheduled for tomorrow.

There being no further business, Mr. Dunlap declared the meeting adjourned at 6:57 p.m.

Chairman

Secretary