



2024 Budget

Adopted

June 21, 2023

Board of Directors

At time of Adoption

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 2024 Budget

Division I Personnel Services				
Account	Category	Amended 2023	Proposed 2024	Difference
01-6100	Employee Salaries	515,279	544,083	28,804
01-6107	Auto Allowances	59,800	59,800	0
01-6112	Communications Allowances	3,600	3,600	0
01-6111	Longevity Pay	10,320	11,310	990
01-6101	Employee Retirement	138,350	92,670	-45,680
01-6102	Employee Medicare	8,540	8,960	420
01-6103	Employee Health Insurance	162,430	175,651	13,221
01-6104	TWC Unemployment	1,875	1,872	-3
01-6105	Workman's Comp Insurance	3,200	3,340	140
01-6106	Professional Dues	3,645	3,505	-140
01-6109	Board of Directors	2,100	2,100	0
01-6110	Ag Advisory Board	200	200	0
Totals for Division I		909,339	907,091	-2,248

Division II Supplies				
Account	Category	Amended 2023	Proposed 2024	Difference
01-6200	Postage & Mailing Services	23,000	34,500	11,500
01-6201	Public Notices	18,500	6,500	-12,000
01-6202	General Office Supplies	23,000	23,000	0
01-6203	Subscriptions	5,675	8,277	2,602
01-6204	Software Maintenance	5,250	6,072	822
Totals for Division II		75,425	78,349	2,924

Division III Contracts				
Account	Category	Amended 2023	Proposed 2024	Difference
01-6300	Equipment Lease	19,640	23,016	3,376
01-6301	Mineral/Utility/Industrial Appraisal	227,500	232,500	5,000
01-6304	CAMA Software License/Website Maintenance	41,170	40,790	-380
01-6305	Mapping Services	34,270	43,911	9,641
01-6306	Internet Services	9,500	10,800	1,300
01-6307	Service Agreements	4,142	4,450	308
Totals for Division III		336,222	355,467	19,245

Division IV General Services				
Account	Category	Amended 2023	Proposed 2024	Difference
01-6400	Insurance	2,400	3,408	1,008
01-6401	Equipment Maintenance	1,000	0	-1,000
01-6402	Financial Auditor	6,000	6,500	500
01-6403	Notary & Financial Bonds	200	380	180
01-6404	Building & Grounds Maintenance	14,100	12,600	-1,500
01-6406	Travel & Training	16,730	18,671	1,941
01-6407	Utilities	18,600	20,124	1,524
Totals for Division IV		59,030	61,683	2,653

Proposed 2024 Budget

Division V Equipment Purchase				
Account	Category	Amended 2023	Proposed 2024	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 2023	Proposed 2024	Difference
01-6600	Contingency	10,000	10,000	0
Totals for Division VI		10,000	10,000	0

Division VII Litigation				
Account	Category	Amended 2023	Proposed 2024	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 2023	Proposed 2024	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	200	-1,430
Totals for Division VIII		14,005	12,575	-1,430

Division IX Unassigned Fund Balance				
Account	Category	Amended 2023	Proposed 2024	Difference
01-4010	Fund Balance-Unrestricted	44,812	44,812	0
01-4008	Fund Balance-Entity Payment Credit	165,045	76,553	-88,492
Totals for Division VIII		209,857	121,365	-88,492

		Amended 2023	Proposed 2024	Difference
Division I	Personnel Services	909,339	907,091	-2,248
Division II	Supplies	75,425	78,349	2,924
Division III	Contracts	336,222	355,467	19,245
Division IV	General Services	59,030	61,683	2,653
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	14,005	12,575	-1,430
Division IX	Unassigned Fund Balance	209,857	121,365	-88,492
Grand Total		1,765,378	1,698,030	-67,348

2024 Proposed Budget

Operating Expenses		Amended 2023	Proposed 2024	Difference	Percent Change
Division I	Personnel Services	909,339	907,091	(2,248)	-0.25%
Division II	Supplies	75,425	78,349	2,924	3.88%
Division III	Contracts	336,222	355,467	19,245	5.72%
Division IV	General Services	59,030	61,683	2,653	4.49%
Division V	Equipment Purchase	1,500	1,500	-	0.00%
Division VI	Contingency Including Unassigned Fund Balance	10,000	10,000	-	0.00%
Division VII	Litigation	150,000	150,000	-	0.00%
Division VIII	ARB	14,005	12,575	(1,430)	-10.21%
Total Operating Expenses		1,555,521	1,576,665	21,144	1.36%

Unassigned Fund Balance	209,857	121,365	(88,492)	-42.17%
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Total to Budget	1,765,378	1,698,030	(67,348)	-3.81%
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Funding Sources					
01-4002	Estimated Interest & Other Income	3,000	3,000	0	0.00%
01-4001	CAD Retained Earnings	44,812	44,812	0	0.00%
01-4007	Assigned Fund Balance Reserved for Legal	150,000	150,000	0	0.00%
01-4008	Assigned Fund Balance for 2023 Entity Payment Credit	88,492	0	-88,492	-100.00%
01-4008	Assigned Fund Balance for 2024 Entity Payment Credit	56,553	56,553	0	0.00%
01-4008	Assigned Fund Balance for TCDRS Additional Payment 2023	50,000	0	-50,000	-100.00%
01-4013	Assigned Fund Balance for GIS/Aerial Photography 2024	10,000	10,000	0	0.00%
01-4013	Assigned Fund Balance for GIS/Aerial Photography 2025	10,000	10,000	0	0.00%
Total Estimated Other Income & Fund Balance Credit		412,857	274,365	-138,492	-33.54%

To Be Collected from Entities for 2024	1,352,521	1,423,665	71,144	5.26%
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2024 Cost Share

*Calculated using 2022 total tax levy
Actual 2024 Cost Share will be based on 2023 total tax levy*

Entity	2022 Tax Levy	Percentage of Total	2023 Share	2024 Share	Difference	Quarterly Payment
Freestone County	11,012,708	0.2398409	324,390.00	341,453	17,063.12	85,363.28
Fairfield City	1,145,507	0.0249475	33,742.00	35,517	1,774.87	8,879.22
Streetman City	43,090	0.0009384	1,269.00	1,336	67.02	334.01
Teague City	907,622	0.0197667	26,735.00	28,141	1,406.16	7,035.29
Wortham City	294,712	0.0064184	8,681.00	9,138	456.66	2,284.41
Buffalo ISD	1,140,531	0.0248391	33,595.00	35,363	1,767.59	8,840.65
Fairfield ISD	13,258,843	0.2887585	390,552.00	411,095	20,543.37	102,773.84
Oakwood ISD	1,227,248	0.0267277	36,150.00	38,051	1,901.28	9,512.82
Corsicana ISD	115,769	0.0025213	3,410.00	3,589	179.46	897.37
Dew ISD	2,205,287	0.0480280	64,959.00	68,376	3,416.75	17,093.94
Teague ISD	9,791,575	0.2132464	288,420.00	303,591	15,171.43	75,897.86
Wortham ISD	2,053,036	0.0447122	60,474.00	63,655	3,181.15	15,913.79
Mexia ISD	27,313	0.0005948	805.00	847	41.85	211.71
Fairfield Hospital	2,256,148	0.0491357	66,457.00	69,953	3,495.71	17,488.18
Teague Hospital	437,326	0.0095243	12,882.00	13,559	677.46	3,389.86
TOTAL	45,916,715	1.0000000	1,352,521	1,423,665	71,144	355,916.22

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 \$993.78 monthly; dental in the amount of \$24.88 monthly; life/accidental death insurance an average of \$6.86 monthly; 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 amount of 15% (the amount is determined annually by the actuaries of the retirement plan and is currently 14.6%) 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 \$256.62, 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 2024

Position	Salary	Longevity	Auto Allowance	Communications Allowance	Total Direct Pay Compensation	Insurance	Retirement	Total Compensation & Benefits
Chief Appraiser	86,400	1,800	6,500	600	95,300	12,396	14,295	121,991
Deputy Chief Appraiser	53,530	713	13,000	600	67,843	12,396	10,176	90,415
Mapper/Ownership	40,732	1,800	0	0	42,532	12,396	6,380	61,307
Appraiser III	40,841	728	13,000	600	55,168	12,396	8,275	75,840
Appraisers Assistant I	36,019	458	0	0	36,476	12,396	5,471	54,344
Appraisers Assistant II	35,883	930	0	0	36,813	12,396	5,522	54,731
Administrative Assistant	35,883	1,110	1,300	600	38,893	12,396	5,834	57,123
Appraiser I	39,412	1,155	13,000	600	54,167	12,396	8,125	74,687
Appraiser II	38,276	518	13,000	600	52,394	12,396	7,859	72,649
Records Management Clerk	35,883	1,155	0	0	37,038	12,396	5,556	54,989
Appraisers Assistant III	34,180	300	0	0	34,480	12,396	5,172	52,048
Appraisers Assistant IV	33,023	300	0	0	33,323	12,396	4,998	50,717
Customer Service Clerk	33,023	345	0	0	33,368	12,396	5,005	50,770
Total 13 Full Time Employees	543,083	11,310	59,800	3,600	617,793	161,148	92,669	871,609