



2017 Operating Budget

Adopted

June 8, 2016

Amended

May 10, 2017

Board of Directors

Teresa Vandiver
Chairman

Craig Dunlap
Secretary

Lovie Whyte

Brownie Utley

Sid Fryer

Lisa Foree, RTA
County Tax Assessor/Collector

Bud Black, RPA/CTA/RTA
Chief Appraiser

Amended to include 2016 FYE Unassigned Fund Balance and CAD Earnings to fund litigation, the district's unfunded retirement liability, and to properly state value of CAD Earnings.

Proposed 2017 Operating Budget

Division I Personal Services				
Account	Category	Adopted	Proposed	Change
01-6100	Employee Salaries	518,850	518,850	0
01-6107	Auto Allowances	87,100	87,100	0
01-6112	Communications Allowances	4,800	4,800	0
01-6111	Longevity Pay	12,930	12,930	0
01-6101	Employee Retirement	84,200	104,200	20,000
01-6102	Employee Medicare	9,040	9,040	0
01-6103	Employee Health Insurance	146,970	146,970	0
01-6104	TWC Unemployment	2,390	2,390	0
01-6105	Workman's Comp Insurance	2,600	2,600	0
01-6106	Professional Dues	3,820	3,820	0
01-6109	Board of Directors	2,100	2,100	0
01-6110	Ag Advisory Board	250	250	0
Totals for Division I		875,050	895,050	20,000

Division II Supplies				
Account	Category	Adopted	Proposed	Adopted
01-6200	Postage	15,000	15,000	0
01-6201	Public Notices	4,500	4,500	0
01-6202	General Office Supplies	25,000	25,000	0
01-6203	Subscriptions	2,630	2,630	0
01-6204	Software Maintenance	3,150	3,150	0
Totals for Division II		50,280	50,280	0

Division III Contracts				
Account	Category	Adopted	Proposed	Adopted
01-6300	Equipment Lease	20,780	20,780	0
01-6301	Mineral/Utility/Industrial Appraisal	191,250	191,250	0
01-6304	CAMA Software License/Website Maintenance	35,580	35,580	0
01-6306	Internet Services	6,720	6,720	0
01-6307	Service Agreements	1,500	1,500	0
Totals for Division III		255,830	255,830	0

Division IV General Services				
Account	Category	Adopted	Proposed	Adopted
01-6400	Insurance	2,000	2,000	0
01-6401	Equipment Maintenance	1,500	1,500	0
01-6402	Financial Auditor	5,000	5,000	0
01-6403	Notary & Financial Bonds	350	350	0
01-6404	Building & Grounds Maintenance	12,240	12,240	0
01-6406	Travel & Training	15,460	15,460	0
01-6407	Utilities	18,000	18,000	0
Totals for Division IV		54,550	54,550	0

Proposed 2017 Operating Budget

Division V Equipment Purchase				
Account	Category	Adopted	Proposed	Adopted
01-6500	Equipment Purchase	4,000	4,000	0
Totals for Division V		4,000	4,000	0

Division VI Contingency				
Account	Category	Adopted	Proposed	Adopted
01-6600	Contingency	10,000	10,000	0
01-4010	Fund Balance - Unrestricted	11,845	24,065	12,220
01-4008	Fund Balance/Entity Payment Reserve	0	31,111	31,111
Totals for Division VI		21,845	65,176	43,331

Division VII Litigation				
Account	Category	Adopted	Proposed	Adopted
01-6700	Litigation Fees & Legal Expense	150,000	300,000	150,000
Totals for Division VII		150,000	300,000	150,000

Division VIII Appraisal Review Board				
Account	Category	Adopted	Proposed	Adopted
01-6801	ARB Meeting Expense	7,500	7,500	0
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	1,440	1,440	0
Totals for Division VIII		9,940	9,940	0

Division Recap

		Adopted	Proposed	Change
Division I	Personal Services	875,050	895,050	20,000
Division II	Supplies	50,280	50,280	0
Division III	Contracts	255,830	255,830	0
Division IV	General Services	54,550	54,550	0
Division V	Equipment Purchase	4,000	4,000	0
Division VI	Contingency	21,845	65,176	43,331
Division VII	Litigation	150,000	300,000	150,000
Division VIII	ARB	9,940	9,940	0
Grand Total		1,421,495	1,634,826	213,331

<i>Total parcels</i>	235,181
<i>2016 cost per parcel</i>	\$6.37
<i>2017 cost per parcel</i>	\$6.95

Actual Cost Share

Calculated using 2016 adopted tax rates.

	Adopted	Proposed	Change
Budget	1,421,495	1,634,826	213,331
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less Unrestricted Fund Balance	-11,845	-24,065	-12,220
Less 2016 Unassigned Fund Balance	0	-27,890	-27,890
Less 2016 Litigation Fund Payment Credit	0	-173,221	-173,221
Total to be collected from entities for 2017	1,406,650	1,406,650	0

Entity	2016 Tax Levy	Percentage of Total	Adjusted 2017 Share	Quarterly Payment	Original 2017 Share	Change
Freestone County	8,474,655.80	0.1818884	255,853.24	63,963.31	255,853.24	0.00
Fairfield City	716,802.33	0.0153845	21,640.56	5,410.14	21,640.56	0.00
Streetman City	36,977.07	0.0007936	1,116.36	279.09	1,116.36	0.00
Teague City	826,374.89	0.0177362	24,948.60	6,237.15	24,948.60	0.00
Wortham City	209,213.76	0.0044903	6,316.24	1,579.06	6,316.24	0.00
Buffalo ISD	766,625.87	0.0164538	23,144.76	5,786.19	23,144.76	0.00
Corsicana ISD	78,389.85	0.0016825	2,366.64	591.66	2,366.64	0.00
Dew ISD	1,805,398.66	0.0387486	54,505.72	13,626.43	54,505.72	0.00
Fairfield ISD	18,634,734.51	0.3999503	562,590.12	140,647.53	562,590.12	0.00
Mexia ISD	28,919.08	0.0006207	873.08	218.27	873.08	0.00
Oakwood ISD	835,264.23	0.0179270	25,216.96	6,304.24	25,216.96	0.00
Teague ISD	10,828,718.57	0.2324127	326,923.36	81,730.84	326,923.36	0.00
Wortham ISD	1,536,349.39	0.0329741	46,383.00	11,595.75	46,383.00	0.00
Fairfield Hospital	1,431,838.66	0.0307310	43,227.80	10,806.95	43,227.80	0.00
Teague Hospital	382,359.02	0.0082064	11,543.56	2,885.89	11,543.56	0.00
TOTAL	46,592,621.69	1.0000000	1,406,650.00	351,662.50	1,406,650.00	0.00

Salary Schedule

Salaries expressed have been determined based upon a salary schedule adopted by the board of directors for the 2015 Operational Year. Budgeted compensation is based upon an employee's years of experience in a particular job classification, an adjustment for professional education and certification in the profession that are above minimum state requirements, and a performance factor assigned annually during the employee's annual performance evaluation.

Position	Classification	Position Years	Budgeted Salary
Chief Appraiser	Chief Appraiser	22	78,600
Deputy Chief Appraiser	Deputy Chief	12	57,600
Administrative Assistant	Para-Pro	3	29,000
Records Management Coordinator/Internal Auditor	Appraiser	17	47,600
Senior Real Estate Appraiser	Appraiser	11	45,800
Personal Property Appraiser/Data Manager	Appraiser	7	39,600
Appraiser - Land	Appraiser	2	34,800
Appraiser Trainee-Real Estate	Appraiser Train	2	29,000
Data Collector	Para-Pro	3	29,000
Appraiser's Assistant	Clerical	2	23,400
Mapper	Para-Pro	12	33,500
Customer Service Supervisor	Clerical	5	24,750
Customer Service Clerk	Clerical	5	24,750
Records Management Clerk (Part time)	Clerical	12	21,450
TOTAL			518,850

Longevity Pay		
Position	2017 Service Months	2017 Amount
Chief Appraiser	424	1,800.00
Deputy Chief Appraiser	223	1,672.50
Administrative Assistant	65	487.50
Records Management Coordinator/Internal Auditor	319	1,800.00
Senior Real Estate Appraiser	146	1,095.00
Personal Property Appraiser/Data Manager	198	1,485.00
Appraiser - Land	72	540.00
Appraiser Trainee-Real Estate	41	307.50
Data Collector	40	300.00
Appraiser's Assistant	40	300.00
Mapper	186	1,395.00
Customer Service Supervisor	70	525.00
Customer Service Clerk	70	525.00
Records Management Clerk (Part time)	154	693.00
TOTAL	2,048	12,925.50