2027
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 2027 Budget

Division I Personnel Services

Account	Category	2026	Proposed 2027	Difference
01-6100	Employee Salaries	597,057	629,338	32,281
01-6107	Auto Allowances	72,800	72,800	0
01-6112	Communications Allowances	3,600	4,200	600
01-6111	Longevity Pay	12,195	12,180	-15
01-6101	Employee Retirement	102,660	107,480	4,820
01-6102	Employee Medicare	9,920	10,390	470
01-6103	Employee Health Insurance	190,414	206,170	15,756
01-6104	TWC Unemployment	1,872	2,340	468
01-6105	Workman's Comp Insurance	3,000	3,120	120
01-6106	Professional Dues	3,555	3,655	100
01-6109	Board of Directors	2,520	2,520	0
01-6110	Ag Advisory Board	200	200	0
Totals for Division I		**999,793**	**1,054,393**	**54,600**

Division II Supplies

Account	Category	2026	Proposed 2027	Difference
01-6200	Postage & Mailing Services	23,150	26,100	2,950
01-6201	Public Notices	3,250	3,500	250
01-6202	General Office Supplies	23,200	25,200	2,000
01-6203	Subscriptions	11,162	12,460	1,298
01-6204	Software Maintenance	3,826	8,340	4,514
Totals for Division II		**64,588**	**75,600**	**11,012**

Division III Contracts

Account	Category	2026	Proposed 2027	Difference
01-6300	Equipment Lease	15,524	15,524	0
01-6301	Mineral/Utility/Industrial Appraisal	265,000	282,000	17,000
01-6304	CAMA Software License/Website Maintenance	43,410	46,150	2,740
01-6305	Mapping Services	63,000	53,000	-10,000
01-6306	Internet Services	9,850	20,920	11,070
01-6307	Service Agreements	49,150	39,830	-9,320
Totals for Division III		**445,934**	**457,424**	**11,490**

Division IV General Services

Account	Category	2026	Proposed 2027	Difference
01-6400	Insurance	5,644	6,364	720
01-6401	Equipment Maintenance	500	500	0
01-6402	Financial Auditor	8,000	15,000	7,000
01-6403	Notary & Financial Bonds	470	1,080	610
01-6404	Building & Grounds Maintenance	10,700	10,700	0
	Building Improvement	20,000	20,000	0
01-6406	Travel & Training	16,309	16,599	291
01-6407	Utilities	18,402	19,514	1,112
Totals for Division IV		**80,025**	**89,757**	**9,733**

Proposed 2027 Budget

Division V Equipment Purchase				
Account	**Category**	**2026**	**Proposed 2027**	**Difference**
01-6500	Equipment Purchase	1,500	2,000	500
	Totals for Division V	**1,500**	**2,000**	**500**

Division VI Contingency				
Account	**Category**	**2026**	**Proposed 2027**	**Difference**
01-6600	Contingency	10,000	10,000	0
	Totals for Division VI	**10,000**	**10,000**	**0**

Division VII Litigation				
Account	**Category**	**2026**	**Proposed 2027**	**Difference**
01-6700	Litigation Fees & Legal Expense	175,000	175,000	0
	Totals for Division VII	**175,000**	**175,000**	**0**

Division VIII Appraisal Review Board				
Account	**Category**	**2026**	**Proposed 2027**	**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 Fund Balance				
Account	**Category**	**2026**	**Proposed 2027**	**Difference**
01-4010	Fund Balance-Unrestricted CAD Earnings	51,195	51,195	0
01-4008	Fund Balance-Entity Payment Credit	93,143	32,143	-61,000
	Totals for Division VIII	**144,338**	**83,338**	**-61,000**

		2026	**Proposed 2027**	**Difference**
Division I	Personnel Services	999,793	1,054,393	54,600
Division II	Supplies	64,588	75,600	11,012
Division III	Contracts	445,934	457,424	11,490
Division IV	General Services	80,025	89,757	9,733
Division V	Equipment Purchase	1,500	2,000	500
Division VI	Contingency	10,000	10,000	0
Division VII	Litigation	175,000	175,000	0
Division VIII	ARB	13,675	13,675	0
Division IX	Unassigned Fund Balance	144,338	83,338	-61,000
	Total	**1,934,853**	**1,961,187**	**26,335**

2027
Proposed Budget

Operating Expenses		2026	Proposed 2027	Difference	Percent Change
Division I	Personnel Services	999,793	1,054,393	54,600	5.46%
Division II	Supplies	64,588	75,600	11,012	17.05%
Division III	Contracts	445,934	457,424	11,490	2.58%
Division IV	General Services	80,025	89,757	9,733	12.16%
Division V	Equipment Purchase	1,500	2,000	500	33.33%
Division VI	Contingency	10,000	10,000	-	0.00%
Division VII	Litigation	175,000	175,000	-	0.00%
Division VIII	ARB	13,675	13,675	-	0.00%
Total Operating Expenses		1,790,515	1,877,849	87,335	4.88%

Unassigned Fund Balance	144,338	83,338	(61,000)	
Total to Budget	1,934,853	1,961,187	26,335	

Funding Sources				
Estimated Interest & Other Income	3,000	4,500	1,500	50.00%
CAD Unrestricted Retained Earnings	51,195	51,195	-	0.00%
Committed Fund Balance Reserved for Legal	175,000	175,000	-	0.00%
Committed Fund Balance for Building Improvement Fund	20,000	20,000	-	0.00%
Committed Fund Balance for 2026 Entity Payment Credit	61,000	-	(61,000)	-100.00%
Committed Fund Balance for 2027 Entity Payment Credit	32,143	32,143	-	0.00%
Committed Fund Balance for 2026 GIS/Aerial Photography	10,000	-	(10,000)	-100.00%
Total Estimated Other Income & Fund Balance Credit	352,338	282,838	(69,500)	-19.73%

To Be Collected from Entities for 2027	1,582,515	1,678,349	95,835	6.06%

2027 Cost Share Estimate

Calculated using 2025 total tax levy

Actual 2027 Cost Share will be based on the 2026 total tax levy after tax rates are adopted

Entity	2025 Tax Levy	Percentage of Total	2026 Share	2027 Share	Difference	Quarterly Payment
Freestone County	12,768,970	0.270614	428,250	454,184	25,934.16	113,546
Fairfield City	1,296,560	0.027478	43,484	46,118	2,633.35	11,529
Streetman City	52,455	0.001112	1,759	1,866	106.54	466
Teague City	1,083,969	0.022973	36,355	38,556	2,201.57	9,639
Wortham City	332,925	0.007056	11,166	11,842	676.18	2,960
Buffalo ISD	1,400,078	0.029672	46,956	49,800	2,843.60	12,450
Fairfield ISD	16,009,380	0.339288	536,928	569,444	32,515.53	142,361
Oakwood ISD	1,206,721	0.025574	40,471	42,922	2,450.89	10,731
Corsicana ISD	67,426	0.001429	2,261	2,398	136.94	600
Dew ISD	1,890,798	0.040072	63,414	67,254	3,840.27	16,814
Teague ISD	5,655,683	0.119861	189,682	201,169	11,486.86	50,292
Wortham ISD	2,060,426	0.043667	69,103	73,288	4,184.79	18,322
Mexia ISD	34,330	0.000728	1,151	1,221	69.73	305
Fairfield Hospital	2,761,140	0.058517	92,604	98,212	5,607.96	24,553
Teague Hospital	564,380	0.011961	18,928	20,075	1,146.27	5,019
TOTAL	**47,185,241**	**1.000000**	**1,582,515**	**1,678,349**	**95,835**	**419,587**

EMPLOYEE BENEFITS SCHEDULE

HEALTH, 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.

FCAD currently pays current employee health insurance premiums of $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 for $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, at retirement, employees' contributions at a rate of $2.50 r for each $1.00 of employees' contributions. Employees contribute at a mandatory 7% deduction from each employee's gross 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 2027

Position	Hire Date	Years of Service	Salary	Longevity	Auto Allowance	Communications Allowance	Total Direct Pay Compensation	Insurance	Retirement	Total Compensation & Benefits
Chief Appraiser	6/1/1999	28	93,400	1,800	6,500	600	102,300	14,020	15,345	131,665
Deputy Chief Appraiser	1/23/2017	10	70,200	983	13,000	600	84,783	14,020	12,717	111,519
Appraiser	11/30/2016	11	50,386	998	13,000	600	64,984	14,020	9,748	88,751
Mapper/Ownership	7/1/2002	25	47,265	1,800	0	0	49,065	14,020	7,360	70,444
Appraiser	3/5/2012	15	46,889	1,425	13,000	600	61,914	14,020	9,287	85,221
Appraiser	3/11/2019	8	46,500	795	13,000	600	60,895	14,020	9,134	84,049
Appraiser	9/7/2021	6	45,500	570	13,000	600	59,670	14,020	8,951	82,640
Administrative Assistant	8/27/2012	15	42,169	1,380	1,300	600	45,449	14,020	6,817	66,286
Records Management Clerk	3/5/2012	15	42,169	1,425	0	0	43,594	14,020	6,539	64,153
Appraisers Assistant	2/20/2024	3	37,260	345	0	0	37,605	14,020	5,641	57,265
Customer Service Clerk	6/23/2025	2	35,200	225	0	0	35,425	14,020	5,314	54,758
Appraisers Assistant	8/5/2025	2	35,200	218	0	0	35,418	14,020	5,313	54,750
Appraisers Assistant	8/4/2025	2	35,200	218	0	0	35,418	14,020	5,313	54,750
Total 13 Full Time Employees			**627,338**	**12,180**	**72,800**	**4,200**	**716,518**	**182,255**	**107,478**	**1,006,251**

2027
Budget Comparison Impact Statement

Year	2024	2025	2026	2027 Proposed
Operating Budget	$ 1,638,415	$ 1,691,320	$ 1,790,515	$ 1,877,849
Total Parcel Count	153,113	163,811	159,058	*160,000*
Per Parcel	10.70	10.32	11.26	11.74

Taxpayer Impact		
2025 Median Homestead Value	**$ 130,116**	2026 values will be certified by July 24, 2026.
2026 -Uncertified Median Homestead Value	**$ 138,839**	2027 values will not be available until the spring of 2027, after this budget goes into effect.
Difference	**$ 8,723**	

Additions to Texas Government Code section 551.043, effective on September 1, 2025, require a taxpayer impact statement showing, for the median-valued homestead property in each governmental body, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted. Since the District does not adopt a tax rate and does not impose property taxes, adoption of the District's budget would have no direct impact on a taxpayer property tax bill in the District.

The districts operating costs are funded through proportional allocations from the taxing entities it serves, as prescribed by Texas Property Tax Code Section 6.06. Those allocations represent a cost that each taxing entity must absorb within its own budget, a portion of which is ultimately reflected in the tax rates adoped by those entities.