



# 2021 Operating Budget

**Adopted**

July 8, 2020

**Amended**

May 12, 2021

## **Board of Directors**

Craig Dunlap  
Chairman

Teresa Duke  
Secretary

Lovie Whyte

Brownie Utley

Sid Fryer

Daniel M. Ralstin, CTA  
County Tax Assessor/Collector

Bud Black, RPA/CTA/RTA  
Chief Appraiser

*This budget amendment was made to include the 2020 year end unencumbered fund balance of \$\$38,051 as reported in the district's financial audit report prepared by Frank Campos & Associates. These amendments will cause no change in the financial contributions of the taxing jurisdictions for 2021 operations.*

## 2021 Operating Budget

Division I Personal Services				
Account	Category	Adopted	Proposed Amended	Difference
01-6100	Employee Salaries	538,150	538,150	0
01-6107	Auto Allowances	91,650	91,650	0
01-6112	Communications Allowances	4,800	4,800	0
01-6111	Longevity Pay	12,110	12,110	0
01-6101	Employee Retirement	87,310	87,310	0
01-6102	Employee Medicare	9,380	9,380	0
01-6103	Employee Health Insurance	169,620	169,620	0
01-6104	TWC Unemployment	2,160	2,160	0
01-6105	Workman's Comp Insurance	3,000	3,000	0
01-6106	Professional Dues	3,910	3,910	0
01-6109	Board of Directors	2,100	2,100	0
01-6110	Ag Advisory Board	200	200	0
<b>Totals for Division I</b>		<b>924,390</b>	<b>924,390</b>	<b>0</b>

Division II Supplies				
Account	Category	Adopted	Proposed Amended	Difference
01-6200	Postage	28,000	28,000	0
01-6201	Public Notices	5,000	5,000	0
01-6202	General Office Supplies	24,000	24,000	0
01-6203	Subscriptions	5,380	5,380	0
01-6204	Software Maintenance	4,990	4,990	0
<b>Totals for Division II</b>		<b>67,370</b>	<b>67,370</b>	<b>0</b>

Division III Contracts				
Account	Category	Adopted	Proposed Amended	Difference
01-6300	Equipment Lease	19,810	19,810	0
01-6301	Mineral/Utility/Industrial Appraisal	217,500	217,500	0
01-6304	CAMA Software License/Website Maintenance	38,680	38,680	0
01-6305	Mapping Services	32,000	32,000	0
01-6306	Internet Services	8,840	8,840	0
01-6307	Service Agreements	2,940	2,940	0
<b>Totals for Division III</b>		<b>319,770</b>	<b>319,770</b>	<b>0</b>

Division IV General Services				
Account	Category	Adopted	Proposed Amended	Difference
01-6400	Insurance	2,400	2,400	0
01-6401	Equipment Maintenance	1,000	1,000	0
01-6402	Financial Auditor	6,000	6,000	0
01-6403	Notary & Financial Bonds	350	350	0
01-6404	Building & Grounds Maintenance	12,300	12,300	0
01-6406	Travel & Training	18,190	18,190	0
01-6407	Utilities	17,510	17,510	0
<b>Totals for Division IV</b>		<b>57,750</b>	<b>57,750</b>	<b>0</b>

## 2021 Operating Budget

Division V Equipment Purchase				
Account	Category	Adopted	Proposed Amended	Difference
01-6500	Equipment Purchase	1,500	1,500	0
<b>Totals for Division V</b>		<b>1,500</b>	<b>1,500</b>	<b>0</b>

Division VI Contingency				
Account	Category	Adopted	Proposed Amended	Difference
01-6600	Contingency	10,000	10,000	0
01-6602	Fund Balance - CAMA Software Update Reserve	0	0	0
01-4010	Fund Balance - Unrestricted	8,934	21,985	13,051
01-4008	Fund Balance/Entity Payment Reserve	0	25,000	25,000
<b>Totals for Division VI</b>		<b>18,934</b>	<b>56,985</b>	<b>38,051</b>

Division VII Litigation				
Account	Category	Adopted	Proposed Amended	Difference
01-6700	Litigation Fees & Legal Expense	200,000	200,000	0
<b>Totals for Division VII</b>		<b>200,000</b>	<b>200,000</b>	<b>0</b>

Division VIII Appraisal Review Board				
Account	Category	Adopted	Proposed Amended	Difference
01-6801	ARB Meeting Expense	8,100	8,100	0
01-6802	ARB Litigation & Legal Expense	1,000	1,000	0
01-6803	ARB Travel & Training	1,650	1,650	0
<b>Totals for Division VIII</b>		<b>10,750</b>	<b>10,750</b>	<b>0</b>

## Division Recap

		Adopted	Proposed Amended	Difference
Division I	Personal Services	924,390	924,390	0
Division II	Supplies	67,370	67,370	0
Division III	Contracts	319,770	319,770	0
Division IV	General Services	57,750	57,750	0
Division V	Equipment Purchase	1,500	1,500	0
Division VI	Contingency	18,934	56,985	38,051
Division VII	Litigation	200,000	200,000	0
Division VIII	ARB	10,750	10,750	0
<b>Grand Total</b>		<b>1,600,464</b>	<b>1,638,515</b>	<b>38,051</b>

# Actual 2021 Cost Share

Calculated using 2020 adopted tax rates.

	Original 2021	Proposed Amended 2021	Change
Budget	1,600,464	1,638,515	38,051
Less Estimated Interest & Other Income	-3,000	-3,000	0
Less Unassigned Fund Balance	-8,934	-21,985	-13,051
Less Entity Payment Reserve for 2021	-35,174	-80,174	-45,000
Less Entity Payment Reserve for 2022	0	-25,000	-25,000
Less Litigation Fund Payment Credit	-245,000	-200,000	45,000
<b>Total to be collected from entities in 2021</b>	<b>1,308,356</b>	<b>1,308,356</b>	<b>0</b>

Entity	#REF!	Percentage of Total	2021 Share	Quarterly Payment	2020 Share	Change
Freestone County	9,450,321	0.2280254	298,338.40	74,584.60	287,301.24	11,037.16
Fairfield City	1,035,432	0.0249838	32,687.68	8,171.92	29,463.56	3,224.12
Streetman City	36,203	0.0008735	1,142.88	285.72	1,133.52	9.36
Teague City	812,290	0.0195996	25,643.28	6,410.82	28,806.44	-3,163.16
Wortham City	268,735	0.0064843	8,483.72	2,120.93	7,996.56	487.16
Buffalo ISD	889,515	0.0214630	28,081.20	7,020.30	24,876.64	3,204.56
Fairfield ISD	12,181,107	0.2939161	384,546.92	96,136.73	371,471.36	13,075.56
Oakwood ISD	1,000,563	0.0241424	31,586.92	7,896.73	31,567.48	19.44
Corsicana ISD	113,099	0.0027289	3,570.44	892.61	3,302.56	267.88
Dew ISD	1,881,300	0.0453936	59,391.00	14,847.75	54,476.68	4,914.32
Teague ISD	9,362,027	0.2258950	295,551.04	73,887.76	320,525.76	-24,974.72
Wortham ISD	1,788,567	0.0431561	56,463.48	14,115.87	51,754.60	4,708.88
Mexia ISD	25,412	0.0006132	802.24	200.56	808.28	-6.04
Fairfield Hospital	2,189,218	0.0528233	69,111.72	17,277.93	75,394.40	-6,282.68
Teague Hospital	410,372	0.0099018	12,955.08	3,238.77	11,985.92	969.16
<b>TOTAL</b>	<b>41,444,161.00</b>	<b>1.0000000</b>	<b>1,308,356.00</b>	<b>327,089.00</b>	<b>1,300,865.00</b>	<b>7,491.00</b>

## 2021 Employee 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	Salary Schedule	Position Years	2021 Adopted
Chief Appraiser	Chief	26	81,000
Deputy Chief Appraiser	Deputy	16	60,800
Senior Appraiser	Appraiser	14	0
BPP Appraiser	Appraiser	10	42,800
AG/Land Appraiser	Appraiser	1	36,800
Appraiser Trainee	Appraiser Trainee	3	31,000
Appraiser Trainee	Appraiser Trainee	2	29,000
Appraiser Trainee	Para Professional	1	28,000
Appraiser's Assistant	Para Professional	6	31,000
Appraiser's Assistant	Para Professional	1	30,000
Appraiser's Assistant	Para Professional	0	25,500
Administrative Assistant	Para Professional	6	31,000
Mapper	Para Professional	15	35,250
Records Mgmt Clerk	Para Professional	3	29,500
Customer Service-Exemptions	Para Professional	4	30,500
Part Time Appraisal Clerk	Part time clerical	0	16,000
<b>TOTAL</b>			<b>538,150</b>

## Longevity Pay Schedule

The Board of Directors has set the longevity pay rate at \$7.50 per month of continuous employment service with the district, with a limit of 240 months (20 years).

2021 Service Months	2021 Amount
466	1,800.00
271	1,800.00
0	0.00
246	1,800.00
59	442.50
61	457.50
33	247.50
34	255.00
88	660.00
25	187.50
12	90.00
112	840.00
234	1,755.00
118	885.00
118	885.00
0	0.00
	<b>12,105.00</b>