



# **2019 Operating Budget**

**Adopted**

June 20, 2018

## **Board of Directors**

Teresa Duke  
Chairman

Craig Dunlap  
Secretary

Lovie Whyte

Brownie Utley

Sid Fryer

Lisa Foree, RTA  
County Tax Assessor/Collector

Bud Black, RPA/CTA/RTA  
Chief Appraiser

## 2019 Operating Budget

Division I Personal Services		
Account	Category	Amount
01-6100	Employee Salaries	535,300
01-6107	Auto Allowances	87,750
01-6112	Communications Allowances	4,800
01-6111	Longevity Pay	13,500
01-6101	Employee Retirement	89,790
01-6102	Employee Medicare	9,300
01-6103	Employee Health Insurance	160,490
01-6104	TWC Unemployment	2,390
01-6105	Workman's Comp Insurance	2,690
01-6106	Professional Dues	3,910
01-6109	Board of Directors	2,100
01-6110	Ag Advisory Board	200
<b>Totals for Division I</b>		<b>912,220</b>

Division II Supplies		
Account	Category	Amount
01-6200	Postage	18,000
01-6201	Public Notices	4,500
01-6202	General Office Supplies	25,000
01-6203	Subscriptions	5,430
01-6204	Software Maintenance	4,110
<b>Totals for Division II</b>		<b>57,040</b>

Division III Contracts		
Account	Category	Amount
01-6300	Equipment Lease	23,240
01-6301	Mineral/Utility/Industrial Appraisal	205,000
01-6304	CAMA Software License/Website Maintenance	36,980
01-6305	Mapping Services	0
01-6306	Internet Services	6,720
01-6307	Service Agreements	2,740
<b>Totals for Division III</b>		<b>274,680</b>

Division IV General Services		
Account	Category	Amount
01-6400	Insurance	2,200
01-6401	Equipment Maintenance	1,500
01-6402	Financial Auditor	6,000
01-6403	Notary & Financial Bonds	200
01-6404	Building & Grounds Maintenance	12,240
01-6406	Travel & Training	18,570
01-6407	Utilities	16,000
<b>Totals for Division IV</b>		<b>56,710</b>

## 2019 Operating Budget

Division V Equipment Purchase		
Account	Category	Amount
01-6500	Equipment Purchase	4,000
<b>Totals for Division V</b>		<b>4,000</b>

Division VI Contingency		
Account	Category	Amount
01-6600	Contingency	10,000
01-4010	Fund Balance - Unrestricted	24,070
01-4008	Fund Balance/Entity Payment Reserve	0
<b>Totals for Division VI</b>		<b>34,070</b>

Division VII Litigation		
Account	Category	Amount
01-6700	Litigation Fees & Legal Expense	275,000
<b>Totals for Division VII</b>		<b>275,000</b>

Division VIII Appraisal Review Board		
Account	Category	Amount
01-6801	ARB Meeting Expense	7,500
01-6802	ARB Litigation & Legal Expense	1,000
01-6803	ARB Travel & Training	1,440
<b>Totals for Division VIII</b>		<b>9,940</b>

## Division Recap

		Amount
Division I	Personal Services	912,220
Division II	Supplies	57,040
Division III	Contracts	274,680
Division IV	General Services	56,710
Division V	Equipment Purchase	4,000
Division VI	Contingency	34,070
Division VII	Litigation	275,000
Division VIII	ARB	9,940
<b>Grand Total</b>		<b>1,623,660</b>

# Actual 2019 Cost Share

*Calculated using 2018 tax levies.*

Budget	1,623,660
Less Estimated Interest & Other Income	-3,000
Less Unrestricted Fund Balance	-24,065
Less Unrestricted Fund Balance	0
Less Entity Payment Reserve	-30,000
Less Litigation Fund Payment Credit	-275,000
<b>Total to be collected from entities for 2019</b>	<b>1,291,595</b>

Entity	2018 Tax Levy	Percentage of Total	2019 Share	Quarterly Payment	2018 Share	Change
Freestone County	8,454,909	0.1875791	242,276.20	60,569.05	232,425.00	9,851.20
Fairfield City	886,137	0.0196597	25,392.36	6,348.09	25,075.96	316.40
Streetman City	37,261	0.0008267	1,067.72	266.93	1,074.96	-7.24
Teague City	923,453	0.0204876	26,461.64	6,615.41	26,666.96	-205.32
Wortham City	250,150	0.0055498	7,168.08	1,792.02	6,695.00	473.08
Buffalo ISD	760,357	0.0168691	21,788.12	5,447.03	22,197.56	-409.44
Corsicana ISD	102,639	0.0022771	2,941.12	735.28	2,658.80	282.32
Dew ISD	1,844,373	0.0409189	52,850.68	13,212.67	56,652.76	-3,802.08
Fairfield ISD	15,683,560	0.3479527	449,413.96	112,353.49	455,224.96	-5,811.00
Mexia ISD	25,876	0.0005741	741.48	185.37	785.80	-44.32
Oakwood ISD	1,003,792	0.0222700	28,763.76	7,190.94	27,517.64	1,246.12
Teague ISD	11,575,816	0.2568190	331,706.16	82,926.54	318,293.00	13,413.16
Wortham ISD	1,695,359	0.0376129	48,580.68	12,145.17	47,691.48	889.20
Fairfield Hospital	1,436,162	0.0318624	41,153.36	10,288.34	41,663.12	-509.76
Teague Hospital	393,985	0.0087409	11,289.68	2,822.42	11,086.00	203.68
<b>TOTAL</b>	<b>45,073,829</b>	<b>1.0000000</b>	<b>1,291,595.00</b>	<b>322,898.75</b>	<b>1,275,709.00</b>	<b>15,886.00</b>

## 2019 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	Classification	Position Years	Salary	Change
Chief Appraiser	Chief Appraiser	24	80,200	800
Deputy Chief Appraiser	Deputy Chief Appraiser	14	59,200	800
Records Mgmt/Internal Auditor	Appraiser	19	49,200	800
Senior Appraiser	Appraiser	13	47,400	800
BPP Appraiser	Appraiser	9	41,200	800
Appraiser Trainee	Clerical	1	27,000	2,000
AG/Land Appraiser	Appraiser Trainee	2	30,000	2,000
Appraiser's Assistant	Para-Professional	4	30,000	500
Administrative Assistant	Para-Professional	4	30,000	500
Records Mgmt Clerk	Para-Professional	2	28,500	500
Mapper	Para-Professional	13	34,500	500
Appraiser's Assistant	Appraiser Trainee	3	29,500	500
Receptionist	Clerical	6	25,200	450
Records Mgmt Clerk	Clerical	1	23,400	0
<b>TOTAL</b>			<b>535,300</b>	<b>10,950</b>

## 2019 Employee Longevity Pay Schedule

The Board of Directors has set the longevity pay rate at 7.5 per month of continuous employment service with the district, with a limit of 240 months (20 years).

Position	2019 Service Months	Amount	Change
Chief Appraiser	442	1,800.00	0
Deputy Chief Appraiser	247	1,800.00	38
Records Mgmt/Internal Auditor	343	1,800.00	0
Senior Appraiser	170	1,275.00	90
BPP Appraiser	222	1,665.00	90
Appraiser Trainee	37	277.50	90
AG/Land Appraiser	35	262.50	90
Appraiser's Assistant	64	480.00	90
Administrative Assistant	89	667.50	90
Records Mgmt Clerk	94	705.00	90
Mapper	210	1,575.00	90
Appraiser's Assistant	65	487.50	90
Receptionist	94	705.00	90
Records Mgmt Clerk	0	0.00	0
<b>TOTAL</b>	<b>0</b>	<b>13,500.00</b>	<b>937.50</b>

## Total Employee Compensation for 2019

	Salary	Longevity	Auto Allowance	Communications Allowance	Health Insurance	Total Compensation
Chief Appraiser	80,200	1,800	13,000	600	11,464	107,064
Deputy Chief Appraiser	59,200	1,800	13,000	600	11,464	86,064
Records Mgmt/Internal Auditor	49,200	1,800	9,100	600	11,464	72,164
Senior Appraiser	47,400	1,275	13,000	600	11,464	73,739
BPP Appraiser	41,200	1,665	13,000	600	11,464	67,929
Appraiser Trainee	27,000	278	13,000	600	11,464	52,341
AG/Land Appraiser	30,000	263	13,000	600	11,464	55,326
Appraiser's Assistant	30,000	480	0	0	11,464	41,944
Administrative Assistant	30,000	668	650	600	11,464	43,381
Records Mgmt Clerk	28,500	705	0	0	11,464	40,669
Mapper	34,500	1,575	0	0	11,464	47,539
Appraiser's Assistant	29,500	488	0	0	11,464	41,451
Receptionist	25,200	705	0	0	11,464	37,369
Records Mgmt Clerk	23,400	0	0	0	11,464	34,864
<b>TOTAL</b>	<b>535,300</b>	<b>13,500</b>	<b>87,750</b>	<b>4,800</b>	<b>160,494</b>	<b>801,844</b>