



2016 Operating Budget

Adopted

July 8, 2015

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

FCAD 2016 Operating Budget

| Account | Category | 2015 Budget | Adopted 2016 | Change |
|---|---|------------------|------------------|----------------|
| Division I Personal Services | | | | |
| 01-6100 | Employee Salaries | 504,050 | 516,650 | 12,600 |
| 01-6107 | Auto Allowances | 87,100 | 87,100 | 0 |
| 01-6112 | Communications Allowances | 4,800 | 4,800 | 0 |
| 01-6111 | Longevity Pay | 11,410 | 12,310 | 900 |
| 01-6101 | Employee Retirement | 106,990 | 83,820 | -23,170 |
| 01-6102 | Employee Medicare | 8,810 | 9,000 | 190 |
| 01-6103 | Employee Health Insurance | 129,910 | 138,600 | 8,690 |
| 01-6104 | TWC Unemployment | 2,900 | 1,260 | -1,640 |
| 01-6105 | Workman's Comp Insurance | 2,500 | 2,600 | 100 |
| 01-6106 | Professional Dues | 3,340 | 3,660 | 320 |
| 01-6109 | Board of Directors | 2,100 | 2,100 | 0 |
| 01-6110 | Ag Advisory Board | 500 | 250 | -250 |
| Totals for Division I | | 864,410 | 862,150 | -2,260 |
| Division II Supplies | | | | |
| 01-6200 | Postage | 15,000 | 15,000 | 0 |
| 01-6201 | Public Notices | 4,500 | 4,500 | 0 |
| 01-6202 | General Office Supplies | 20,000 | 20,000 | 0 |
| 01-6203 | Subscriptions | 3,460 | 2,690 | -770 |
| 01-6204 | Software Maintenance | 1,300 | 3,000 | 1,700 |
| Totals for Division II | | 44,260 | 45,190 | 930 |
| Division III Contracts | | | | |
| 01-6300 | Equipment Lease | 21,380 | 20,450 | -930 |
| 01-6301 | Mineral/Utility/Industrial Appraisal | 172,500 | 185,000 | 12,500 |
| 01-6304 | CAMA Software License/Website Maintenance | 35,190 | 36,190 | 1,000 |
| 01-6306 | Internet Services | 0 | 6,720 | 6,720 |
| 01-6307 | Service Agreements | 0 | 1,500 | 1,500 |
| Totals for Division III | | 229,070 | 249,860 | 20,790 |
| Division IV General Services | | | | |
| 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 | 400 | 280 | -120 |
| 01-6404 | Building & Grounds Maintenance | 12,000 | 12,240 | 240 |
| 01-6406 | Travel & Training | 16,000 | 16,000 | 0 |
| 01-6407 | Utilities | 18,000 | 18,000 | 0 |
| Totals for Division IV | | 54,900 | 55,020 | 120 |
| Division V Equipment Purchase | | | | |
| 01-6500 | Equipment Purchase | 3,000 | 4,000 | 1,000 |
| 01-6510 | Capital Lease - Principal | 1,200 | 0 | -1,200 |
| 01-6511 | Capital Lease - Interest | 40 | 0 | -40 |
| Totals for Division V | | 4,240 | 4,000 | -240 |
| Division VI Contingency | | | | |
| 01-6600 | Contingency | 10,000 | 10,000 | 0 |
| 01-4008 | Fund Balance/Entity Payment Reserve | 31,821 | 0 | -31,821 |
| Totals for Division VI | | 41,821 | 10,000 | -31,821 |
| Division VII Litigation | | | | |
| 01-6700 | Litigation Fees & Legal Expense | 100,000 | 50,000 | -50,000 |
| Totals for Division VII | | 100,000 | 50,000 | -50,000 |
| Division VIII Appraisal Review Board | | | | |
| 01-6801 | ARB Meeting Expense | 6,750 | 6,750 | 0 |
| 01-6802 | ARB Litigation & Legal Expense | 1,000 | 1,000 | 0 |
| 01-6803 | ARB Travel & Training | 1,500 | 2,000 | 500 |
| Totals for Division VIII | | 9,250 | 9,750 | 500 |
| | | 1,347,951 | 1,285,970 | -61,981 |

Estimated 2016 Cost Share

Calculated using 2015 adopted tax rates.

Actual shares will be calculated after the adoption of 2016 tax rates.

| | 2015 | 2016 | Change |
|---|------------------|------------------|----------------|
| Budget | 1,347,951 | 1,285,970 | -61,981 |
| Less Estimated Interest & Other Income | -5,000 | -5,000 | 0 |
| Less Entity Payment Reserve | -56,821 | -31,821 | 25,000 |
| Less Litigation Fund Payment Credit | -182,381 | 0 | 182,381 |
| Total to be collected from entities for 2016 | 1,103,749 | 1,249,149 | 145,400 |

| Entity | 2014 Tax Levy | Percentage of Total | 2016 Share | Quarterly Payment | 2015 Share | Change |
|--------------------|----------------------|---------------------|---------------------|-------------------|---------------------|-------------------|
| Freestone County | 8,368,959 | 0.1624202 | 202,887.04 | 50,721.76 | 179,271.20 | 23,615.84 |
| Fairfield City | 728,283 | 0.0141341 | 17,655.64 | 4,413.91 | 15,600.52 | 2,055.12 |
| Streetman City | 34,392 | 0.0006675 | 833.76 | 208.44 | 736.72 | 97.04 |
| Teague City | 802,280 | 0.0155702 | 19,449.52 | 4,862.38 | 17,185.60 | 2,263.92 |
| Wortham City | 206,238 | 0.0040026 | 4,999.80 | 1,249.95 | 4,417.80 | 582.00 |
| Buffalo ISD | 952,550 | 0.0184866 | 23,092.48 | 5,773.12 | 20,404.52 | 2,687.96 |
| Fairfield ISD | 21,068,681 | 0.4088895 | 510,763.88 | 127,690.97 | 451,311.36 | 59,452.52 |
| Oakwood ISD | 376,191 | 0.0073009 | 9,119.92 | 2,279.98 | 8,058.36 | 1,061.56 |
| Corsicana ISD | 17,997 | 0.0003493 | 436.28 | 109.07 | 385.52 | 50.76 |
| Dew ISD | 2,329,985 | 0.0452191 | 56,485.36 | 14,121.34 | 49,910.52 | 6,574.84 |
| Teague ISD | 13,966,374 | 0.2710518 | 338,584.08 | 84,646.02 | 299,173.12 | 39,410.96 |
| Wortham ISD | 1,483,754 | 0.0287959 | 35,970.36 | 8,992.59 | 31,783.44 | 4,186.92 |
| Mexia ISD | 26,595 | 0.0005161 | 644.72 | 161.18 | 569.68 | 75.04 |
| Fairfield Hospital | 761,985 | 0.0147882 | 18,472.64 | 4,618.16 | 16,322.44 | 2,150.20 |
| Teague Hospital | 402,326 | 0.0078081 | 9,753.52 | 2,438.38 | 8,618.20 | 1,135.32 |
| TOTAL | 51,526,590.00 | 1.0000000 | 1,249,149.00 | 312,287.25 | 1,103,749.00 | 145,400.00 |

2016 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 | 2016 Proposed |
|---|-----------------|----------------|----------------|
| Chief Appraiser | Chief Appraiser | 21 | 77,800 |
| Deputy Chief Appraiser | Deputy Chief | 11 | 56,800 |
| Administrative Assistant | Para-Pro | 2 | 28,500 |
| Records Management Coordinator/Internal Auditor | Appraiser | 16 | 46,800 |
| Senior Real Estate Appraiser | Appraiser | 10 | 45,000 |
| Personal Property Appraiser/Data Manager | Appraiser | 6 | 38,800 |
| Appraiser Trainee-Real Estate | Appraiser | Start | 34,000 |
| Appraiser Trainee-Real Estate | Appraiser Train | 1 | 27,000 |
| Data Collector | Para-Pro | 2 | 28,500 |
| Appraiser's Assistant | Clerical | 1 | 22,950 |
| Mapper | Para-Pro | 11 | 33,000 |
| Customer Service Supervisor | Clerical | 4 | 24,600 |
| Customer Service Clerk | Clerical | 4 | 24,300 |
| Records Management Clerk | Clerical | 11 | 28,600 |
| TOTAL | | | 516,650 |

Longevity Pay

| Position | 2016 Service Months | 2016 Amount |
|---|---------------------|------------------|
| Chief Appraiser | 412 | 1,800.00 |
| Deputy Chief Appraiser | 211 | 1,582.50 |
| Administrative Assistant | 53 | 397.50 |
| Records Management Coordinator/Internal Auditor | 307 | 1,800.00 |
| Senior Real Estate Appraiser | 134 | 1,005.00 |
| Personal Property Appraiser/Data Manager | 186 | 1,395.00 |
| Appraiser Trainee-Real Estate | 60 | 450.00 |
| Appraiser Trainee-Real Estate | 29 | 217.50 |
| Data Collector | 28 | 210.00 |
| Appraiser's Assistant | 28 | 210.00 |
| Mapper | 174 | 1,305.00 |
| Customer Service Supervisor | 58 | 435.00 |
| Customer Service Clerk | 58 | 435.00 |
| Records Management Clerk | 142 | 1,065.00 |
| TOTAL | 1,880 | 12,307.50 |