

# Franklin County Appraisal District

2023-2024 Adopted Budget

ADOPTED ON MARCH 23, 2023



Prepared & Submitted

By

Russell McCurdy, RPA, RTA, CAT, CCA

Chief Appraiser

# FRANKLIN COUNTY APPRAISAL DISTRICT

Russell McCurdy, Chief Appraiser  
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(903)- 537-2286

3/24/2023

City of Mt. Vernon  
ATTN: Craig Lindholm  
PO BOX 597  
Mt. Vernon, TX 75457

RE: Franklin CAD 2023-2024 Budget

Tax Code Section 6.06 (a) of the property tax code states “each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district before June 15<sup>th</sup>. (February 15<sup>th</sup> for fiscal years September thru August). Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office”. The preliminary budget was sent to you on February 10, 2023.

According to Sec 6.06 (b) of the property tax code “If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board of directors within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.”

Attached is a copy of the 2023-2024 Adopted budget. The 2023-2024 budget was adopted on March 23, 2023 during the Board of Directors meeting that followed the Public Hearing.

Thank you for your support.

Respectfully,

Franklin County Appraisal District  
Board of Directors Secretary

INCOME

2022-23 Budget	\$596,607.00
Mapping fund	\$36,305.00
Technology Fund	\$54,226.00
SB2	\$18,000.00
Total	\$705,138.00

2023-24 ADOPTED BUDGET \$721,500

Reserve funds utilized for 2022-2023 fiscal year for unfunded budget mandates

EXPENSES	2022-2023 BUDGET	DIFFERENCE	%+-	2023-2024 ADOPTED BUDGET	
6100 Payroll Costs				6100	
6111 SALARIES	\$258,541.00	\$ 33,459.00	12.94%	6111 \$ 292,000.00	
6112 TERMINATION PAY	\$0.00	\$ 1,200.00		6112 \$ 1,200.00	1200
6140 PART-TIME PAY OR MERIT PAY	\$0.00	\$ 10,000.00		6140 \$ 10,000.00	10000
6141 OVERTIME	\$2,000.00	\$ (500.00)	-25.00%	6141 \$ 1,500.00	
6142 LONGEVITY PAY	\$5,700.00	\$ (4,700.00)	-82.46%	6142 \$ 1,000.00	
6143 MEDICARE	\$3,861.00	\$ 39.00	1.01%	6143 \$ 3,900.00	
6144 HEALTH INSURANCE	\$69,965.00	\$ 35.00	0.05%	6144 \$ 70,000.00	
6145 RETIREMENT	\$43,000.00	\$ (3,000.00)	-6.98%	6145 \$ 40,000.00	
6146 WORKMAN'S COMP	\$1,300.00	\$ 200.00	15.38%	6146 \$ 1,500.00	
6147 UNEMPLOYMENT	\$150.00	\$ 50.00	33.33%	6147 \$ 200.00	
6200 PURCHASES/ CONTRACT SERVICES				6200	
6211 LEGAL	\$ 5,000.00	\$ 1,000.00	20.00%	6211 \$ 6,000.00	
6212 AUDIT	\$ 4,095.00	\$ 5.00	0.12%	6212 \$ 4,100.00	
6213 CONTRACT LABOR	\$ 3,000.00	\$ 1,500.00	50.00%	6213 \$ 4,500.00	
6300 APPRAISAL				6300	
6310 SB2 Deed Contracting				6310 \$ -	
6312 DEED PROCESSING	\$ 6,300.00	\$ 26,700.00	423.81%	6312 \$ 33,000.00	33000
6314 ARB 25.19 NOTICE	\$ 7,250.00	\$ 250.00	3.45%	6314 \$ 7,500.00	
6351 WEBSITE MAINTENANCE	\$ -	\$ 7,500.00		\$ 7,500.00	7500
6352 EMAIL HOSTING	\$ -	\$ 1,500.00		\$ 1,500.00	1500
6353 ONLINE PROTEST	\$ -	\$ 2,700.00		\$ 2,700.00	2700
6354 AERIAL PHOTOGRAPHY/PICTO	\$ -	\$ 25,000.00		\$ 25,000.00	25000
6317 GIS MAPPING	\$ -	\$ 13,500.00		\$ 13,500.00	13500
6314 ARB TRAINING	\$ -	\$ 500.00	0.00%	6901 \$ 500.00	
6314 ARB SECURITY LABOR	\$ -	\$ 2,200.00	0.00%	6902 \$ 2,200.00	
6314 ARB ATTORNEY/LEGAL	\$ -	\$ 500.00	0.00%	6903 \$ 500.00	500
6314 ARB PER DIEM & MEALS	\$ 7,150.00	\$ 4,850.00	67.83%	6904 \$ 12,000.00	
6315 CAMA LICENSE CONTRACT	\$ 35,750.00	\$ 1,800.00	5.03%	6315 \$ 37,550.00	
6316 MINERAL APPRAISAL CONTRAC	\$ 24,000.00	\$ 1,000.00	4.17%	6316 \$ 25,000.00	
6362 TNT NOTICE & WEBSITE	\$ 7,500.00	\$ 7,500.00		6362 \$ 7,500.00	7500
6350 CAMA CLOUD MOBILE	\$ 8,500.00	\$ 8,500.00		6317 \$ 8,500.00	8500
6400 Insurance				6400	
6418 INSURANCE-CONTENTS & BUILT	\$ 1,420.00	\$ 80.00	5.63%	6418 \$ 1,500.00	
6419 INSURANCE-LIABILITY, VEHICLE	\$ 950.00	\$ 50.00	5.26%	6419 \$ 1,000.00	
6435 BONDING	\$ 150.00	\$ -	0.00%	6435 \$ 150.00	
6500 Utilities				6500	
6511 WATER	\$ 3,950.00	\$ 50.00	1.27%	6511 \$ 4,000.00	
6512 TELEPHONE & INTERNET	\$ 3,575.00	\$ 925.00	25.87%	6512 \$ 4,500.00	
6513 ELECTRICITY	\$ 4,750.00	\$ 250.00	5.26%	6513 \$ 5,000.00	
6600 SUPPLIES & MATERIALS				6600	
6525 SUBSCRIPTION - MLS	\$ 66,000.00	\$ (46,000.00)	-69.70%	6525 \$ 20,000.00	
6631 SUBSCRIPTION-M&S	\$ 3,200.00	\$ 300.00	9.38%	6631 \$ 3,500.00	
6991 SUPPLIES & MATERIALS	\$ 11,500.00	\$ 1,000.00	8.70%	6991 \$ 12,500.00	
6694 POSTAGE	\$ 6,000.00	\$ 500.00	8.33%	6694 \$ 6,500.00	
6700 Other Operating Expenses				6700	
6711 TRAVEL-VEHICLE EXPENSE	\$ 2,500.00	\$ 7,500.00	300.00%	6711 \$ 10,000.00	
6712 SCHOOL & EDUCATION & DUES	\$ 4,400.00	\$ 4,100.00	93.18%	6712 \$ 8,500.00	
6735 LEGAL NOTICE & ADVERTISING	\$ 4,100.00	\$ 400.00	9.76%	6735 \$ 4,500.00	
6800 Capital Outlay				6800	
6830 FURNITURE & EQUIPMENT	\$ 5,000.00	\$ 5,000.00		6830 \$ 5,000.00	5000
6860 ELECTRONICS/COMPUTERS	\$ 6,000.00	\$ 6,000.00		6860 \$ 6,000.00	6000
6869 MAINT.REPAIR, LAWN, & CUSTC	\$ 6,050.00	\$ 2,450.00	40.50%	6869 \$ 8,500.00	
6890 APPRAISAL DISTRICT EXPENSE	\$ 1,000.00	\$ (1,000.00)	-100.00%	6890 \$ -	

Total Budgeted Expenses	\$ 596,607.00	\$ 124,893.00	20.93%	\$ 721,500.00
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Total reserve fund utilized \$108,531

2023-2024 PREVIOUSLY UNBUDGETED EXPENSES \$ 121,900.00

2022-2023 Total expense \$705,138.00

2023-2024 Total Budget Requested \$ 721,500.00

Total budget % change	20.93%
Total expense % change	2%

## 2023-2024 SALARY WORKSHEET

<b>JOB CLASSIFICATION</b>	<b>PROPOSED SALARY</b>	<b>MEDICAL INSURANCE</b>	<b>RET. 13%</b>	
CHIEF APPRAISER	\$ 110,000.00	\$ 9,995.00	\$ 14,300.00	
RPA APPRAISER	\$ 45,000.00	\$ 9,995.00	\$ 5,850.00	\$21.63/hr
APPRAISER LEVEL 2-3	\$ 35,000.00	\$ 9,995.00	\$ 4,550.00	\$16.80/hr
APPRAISER TRAINEE LEVEL 1-2	\$ 35,000.00	\$ 9,995.00	\$ 4,550.00	\$16.80/hr
OFFICE MANAGER/ ACCT/HR	\$ 35,000.00	\$ 9,995.00	\$ 4,550.00	\$16.8/hr
CLERICAL/CUSTOMER SERVICE	\$ 32,000.00	\$ 9,995.00	\$ 4,160.00	\$15.38/hr
	<b>\$ 292,000.00</b>	<b>\$ 59,970.00</b>	<b>\$ 37,960.00</b>	

**2023-2024 BUDGET ALLOCATION**

		Quarter Payment information			
2023-2024		2023-2024	2023-2024	2023-2024	2023-2024
Jurisdiction	Budget Share	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
		<i>Due September 30, 2023</i>	<i>Due December 31, 2023</i>	<i>Due March 31, 2024</i>	<i>Due June 30, 2024</i>
<b>Mt. Vernon ISD</b>	\$426,765	\$ 106,691.25	\$ 106,691.25	\$ 106,691.25	\$ 106,691.25
<b>Franklin County</b>	\$203,321	\$ 50,830.25	\$ 50,830.25	\$ 50,830.25	\$ 50,830.25
<b>City of Mt. Vernon</b>	\$28,962	\$ 7,240.50	\$ 7,240.50	\$ 7,240.50	\$ 7,240.50
<b>Sulphur Bluff ISD</b>	\$1,578	\$ 394.50	\$ 394.50	\$ 394.50	\$ 394.50
<b>Saltillo ISD</b>	\$320	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
<b>Franklin Co Water</b>	\$7,646	\$ 1,911.50	\$ 1,911.50	\$ 1,911.50	\$ 1,911.50
<b>Winnsboro ISD</b>	\$37,767	\$ 9,441.75	\$ 9,441.75	\$ 9,441.75	\$ 9,441.75
<b>Winnsboro City</b>	\$8,642	\$ 2,160.50	\$ 2,160.50	\$ 2,160.50	\$ 2,160.50
<b>Rivercrest ISD</b>	\$6,499	\$ 1,624.75	\$ 1,624.75	\$ 1,624.75	\$ 1,624.75
	<b>\$721,500</b>	<b>\$ 180,375.00</b>	<b>\$ 180,375.00</b>	<b>\$ 180,375.00</b>	<b>\$ 180,375.00</b>
					<b>\$ 721,500.00</b>

**RESOLUTION BY THE BOARD OF DIRECTORS  
OF THE FRANKLIN COUNTY APPRAISAL DISTRICT**

Whereas, the Board of Directors of the Franklin County Appraisal District desires to adopt a resolution: **Approving the 2023-2024 Proposed Budget for the Franklin County Appraisal District.**

That it is officially found and determined this meeting was open to the public as required by law, and that notice of the meeting's time, place, and subject matter has been posted in the manner required by law.

Adopted this \_\_24\_\_ of \_\_March\_\_, 2023.

Franklin County Appraisal District

By: 

Chairman, Board of Directors

## **FRANKLIN COUNTY APPRAISAL DISTRICT**

**Russell McCurdy, Chief Appraiser  
P.O. Box 720  
310 W. Main Mount Vernon Tx 75457  
(903)- 537-2286**

### **Budget Notes & Clarification**

3/24/2023

RE: Franklin CAD Adopted Budget

Property taxes and reform of Appraisal Districts continues to be a top priority of politicians and the Texas Legislature. Over the last two years we had to implement multiple unfunded service mandates to meet requirements set by the Texas 87<sup>th</sup> Legislature. This year appears to be no different as sales and property values continue to increase throughout Texas. According to the Texas Association of Appraisal Districts there has been over 230 bills filed by the 88<sup>th</sup> Texas Legislature that pertain to property taxes and Appraisal District reform. The Texas Association of Appraisal District and Franklin CAD will closely monitor the current bills. Typically, these bills are finalized by the end of August and will become law by January 1, 2024.

Thankfully, for fiscal year 2022-2023 we were able to utilize previously allocated funds in addition to our budgeted funds to cover the cost of implementation for the changes required by the 87<sup>th</sup> Texas legislature. Certainly, we will incur additional standards and expenses from the current 2023 legislative session, however, the full extent and depth is unknown at this time.

For the 2023-2024 budget I have added all of our current unbudgeted expenses into an itemized budgeted. When you review the budget and the percent change, I think it is important to note that for the 2022-2023 year our budgeted funds were \$596,607. However, in addition to our budgeted funds we also utilized \$108,531 in reserve funds to incur a total expense of \$705,138 for the current fiscal year 2022-2023.

For fiscal year 2023-2024 the adopted budget was for a total of \$721,500, as we no longer have those reserve funds available and must include the additional expense. When you compare only the 2023 budget vs. 2024 budget numbers it is a 20.93% change. However, when you compare the adopted budget to the previous years actual expense it is less than a 3% change.

We are dedicated to providing fair and equitable market values for the taxpayers of Franklin County, and the best possible customer service. I respectfully request your continued support and approval of the adopted budget.

Please feel free to contact me if you have any questions or need further clarification.

Sincerely,

\_\_\_\_\_

Russell McCurdy

Chief Appraiser Franklin CAD