

**HOOD CENTRAL  
APPRAISAL DISTRICT**

**2024 PROPOSED BUDGET**

**TO BE SUBMITTED TO THE  
BOARD OF DIRECTORS**

**July 19, 2023**

**BUDGET OF HOOD CENTRAL APPRAISAL DISTRICT-2024**

ACCT NUMBER	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED
4040	GRANBURY ISD	\$ 1,052,957.00	\$ 1,454,197.00	\$ 1,538,297.92	\$ 1,787,404.43	1,833,676	\$ 2,133,017
4050	LIPAN ISD	\$ 29,469.00	\$ 38,797.00	\$ 34,793.19	\$ 38,148.25	39,136	\$ 47,820
4060	TOLAR ISD	\$ 53,877.00	\$ 78,735.00	\$ 85,207.13	\$ 85,730.85	87,950	\$ 119,190
4061	BLUFF DALE ISD	\$ 1,260.00	\$ 1,794.00	\$ 2,193.52	\$ 2,220.31	2,278	\$ 2,649
4062	GODLEY ISD	\$ 16,737.00	\$ 21,476.00	\$ 11,583.86	\$ 10,701.01	10,978	\$ 13,247
4063	GLEN ROSE ISD	\$ 25,694.00	\$ 30,067.00	\$ 16,519.03	\$ 13,694.72	14,049	\$ 16,779
4010	CITY OF GRANBURY	\$ 111,764.00	\$ 148,626.00	\$ 134,168.17	\$ 167,019.04	171,343	\$ 216,138
4020	CITY OF LIPAN	\$ 3,868.00	\$ 4,336.00	\$ 1,898.56	\$ 2,251.06	2,309	\$ 2,617
4030	CITY OF TOLAR	\$ 6,248.00	\$ 7,613.00	\$ 5,130.62	\$ 6,331.27	6,495	\$ 6,542
4070	HOOD COUNTY	\$ 1,406,800.00	\$ 994,687.00	\$ 530,512.56	\$ 748,825.84	768,211	\$ 712,521
4005	ACTON MUD (DEFINED AREA)	\$ 1,732.00	\$ 1,822.00	\$ 726.44	\$ 601.23	686	\$ 0
4120	INTEREST ALL ACCOUNTS	\$ 29,734.89	\$ 21,240.26	\$ 29,857.53	\$ 12,000.00	12,000	\$ 12,000
4090	REVENUE PRINT-OUTS	\$ 33.10	\$ -	\$ 2.30	\$ 20.00	20	\$ 20
4100	REVENUE MAPS	\$ 249.00	\$ 325.00	\$ 291.96	\$ 100.00	200	\$ 200
4110	REVENUE DATA SALES	\$ 5,052.60	\$ 5,526.30	\$ 4,250.00	\$ 3,000.00	3,000	\$ 3,000
4130	MISC REVENUE	\$ 40,715.36	\$ 4,500.00	\$ 2,137.95	\$ 5,000.00	3,000	\$ 3,000
4119	REVENUE TAX SALE CERTIFICATE	\$ 140.00	\$ 320.00	\$ 310.00		500	\$ 500
4121	EXCESS PROCEEDS FROM PRIOR YEAR BUDGET	\$ -	\$ -				
	<b>TOTAL REVENUES</b>	<b>\$ 2,786,330.95</b>	<b>\$ 2,814,061.56</b>	<b>\$ 2,397,880.74</b>	<b>\$ 2,883,048.00</b>	<b>2,955,832</b>	<b>\$ 3,289,240</b>

6055	AERIAL PHOTOGRAPHY SERVICES	\$ 57,745.50	\$ 52,679.69	\$ 55,910.00	\$ 55,910.00	65,000	\$ 58,000
6100	APPRAISAL SERVICES P/A	\$ 78,500.00	\$ 85,011.37	\$ 85,900.00	\$ 95,001.94	88,500	\$ 95,000
6240	LEGAL SERVICES	\$ 124,934.27	\$ 120,036.27	\$ 102,079.72	\$ 68,877.08	200,000	\$ 200,000
6110	AUDIT SERVICES	\$ 33,600.00	\$ 37,275.00	\$ 43,000.00	\$ 40,300.00	43,000	\$ 43,000
6170	DEED RECORD SERVICES	\$ 19.00	\$ 185.00	\$ 72.79	\$ -	500	\$ 200
6230	JANITORIAL SERVICES	\$ 8,938.33	\$ 8,596.36	\$ 10,870.39	\$ 12,853.08	11,000	\$ 13,500
	<b>EXPENDITURES-SERVICES</b>	<b>\$ 303,737.10</b>	<b>\$ 303,783.69</b>	<b>\$ 297,832.90</b>	<b>\$ 272,942.10</b>	<b>408,000</b>	<b>\$ 409,700</b>

6120	BUILDING MAINTENANCE	\$ 1,286.84	\$ 4,563.69	\$ 15,119.52	\$ 26,613.25	\$ 15,000	\$ 15,000
6190	INS BLDG /CONTENTS	\$ 2,567.40	\$ 2,341.78	\$ 2,464.00	\$ 2,571.43	\$ 4,500	\$ 3,500
6180	EQUIP REPAIR/MAINTENANCE	\$ 607.50	\$ 1,296.25	\$ 127.50	\$ 192.77	\$ 3,000	\$ 3,000
6185	EQUIP RENTAL	\$ 14,227.00	\$ 8,899.55	\$ 8,706.26	\$ 9,462.92	\$ 15,000	\$ 10,000
6381	INFORMATION TECHNOLOGY				\$ 5,502.80	\$ 30,000	\$ 30,000
	<b>EXPENDITURE-MAINTENANCE</b>	<b>\$ 18,688.74</b>	<b>\$ 17,101.27</b>	<b>\$ 26,417.28</b>	<b>\$ 44,343.17</b>	<b>\$ 67,500</b>	<b>\$ 61,500</b>

6330	SOFTWARE MAINTENANCE MAPPING	\$ 5,944.25	\$ 5,944.25	\$ 5,944.25	\$ 5,900.00	\$ 6,500	\$ 6,500
6320	SOFTWARE MAINTENANCE FINANCIAL	\$ 1,550.00	\$ 1,630.00	\$ 1,680.00	\$ 1,765.00	\$ 5,000	\$ 5,000
6140	APPR/COLL SOFTWARE	\$ 65,040.80	\$ 64,607.80	\$ 64,290.80	\$ 79,061.70	\$ 72,645	\$ 79,061
	<b>EXPENDITURES -DATA PROCESSING</b>	<b>\$ 72,535.05</b>	<b>\$ 72,182.05</b>	<b>\$ 71,915.05</b>	<b>\$ 86,726.70</b>	<b>\$ 84,145</b>	<b>\$ 90,561</b>

ACCT NUMBER	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED
6000	SALARIES	\$ 1,064,486.00	\$ 1,006,172.71	\$ 958,931.20	\$ 1,067,039.63	\$ 1,283,097	\$ 1,469,887
6040	WORKMENS COMPENSATION	\$ 4,331.48	\$ 4,901.38	\$ 5,387.80	\$ 4,867.66	\$ 6,500	\$ 6,050
6030	GROUP HEALTH INSURANCE	\$ 180,109.81	\$ 185,976.10	\$ 198,839.35	\$ 224,492.36	\$ 243,238	\$ 324,000
6010	PAYROLL TAXES	\$ 89,572.06	\$ 81,881.55	\$ 82,010.09	\$ 92,067.46	\$ 112,735	\$ 112,041
6050	RETIREMENT	\$ 288,214.06	\$ 331,877.92	\$ 81,621.55	\$ 112,756.96	\$ 176,815	\$ 178,297
6051	PRIOR SERVICE CREDIT	\$ 300,000.00	\$ 200,000.00	\$ -			
	<b>EXPENDITURES-SALARIES</b>	<b>\$ 1,926,713.41</b>	<b>\$ 1,810,809.66</b>	<b>\$ 1,326,789.99</b>	<b>\$ 1,501,224.07</b>	<b>\$ 1,822,385</b>	<b>\$ 2,090,275</b>

6350	UTILITIES-ELECTRICITY	\$ 7,269.45	\$ 5,877.14	\$ 7,045.61	\$ 8,119.42	\$ 12,500	\$ 10,000
6380	UTILITIES-WATER	\$ 1,078.02	\$ 1,462.45	\$ 526.52	\$ 571.09	\$ 1,500	\$ 1,500
6360	UTILITIES-SEWER	\$ 653.00	\$ 915.49	\$ 599.77	\$ 622.83	\$ 1,500	\$ 1,500
6370	UTILITIES-TELEPHONE	\$ 15,783.16	\$ 15,719.62	\$ 16,431.52	\$ 16,259.16	\$ 26,000	\$ 20,000

	EXPENDITURES-UTILITIES	\$ 24,783.63	\$ 23,974.70	\$ 24,603.42	\$ 25,572.50	\$41,500	\$33,000
6117	PAYROLL SERVICES	\$ 2,482.31	\$ 2,272.00	\$ 2,819.11	\$ 2,954.60	\$3,500	\$3,000
6336	TAX - OTHER			\$ 2,365.23			
6340	TRAVEL TRAINING & TUITION	\$ 16,525.64	\$ 12,790.53	\$ 15,576.55	\$ 19,271.87	\$20,000	\$30,000
6345	MEMBERSHIP/SUBSCRIPTIONS	\$ 2,983.10	\$ 5,254.41	\$ 6,746.37	\$ 13,722.09	\$11,000	\$14,000
6300	PUBLIC & LEGAL NOTICES	\$ 3,514.00	\$ 3,866.95	\$ 3,253.85	\$ 5,020.41	\$5,500	\$5,500
6070	APPRAISAL REVIEW BOARD	\$ 19,931.40	\$ 20,875.00	\$ 22,506.34	\$ 29,784.77	\$35,000	\$35,000
6080	ARBITRATION EXPENSE	\$ 111.24	\$ 1,800.00	\$ 2,250.00	\$ 2,800.00	\$7,500	\$7,500
6060	AUTO ALLOWANCE	\$ 80,398.47	\$ 85,200.00	\$ 82,450.18	\$ 89,555.43	\$110,600	\$120,100
6200	INSURANCE-C/A HONESTY BOND/NTRY	\$ 350.00	\$ 1,084.67	\$ 350.00	\$ 1,368.00	\$1,100	\$1,100
6220	INSURANCE-PUBLIC EMP CRIME	\$ 508.00	\$ 618.00	\$ 2,160.00	\$ 650.00	\$650	\$13,500
6210	INSURANCE-DIRECTORS LIABILITY	\$ 2,264.00	\$ 2,030.00	\$ 2,500.00	\$ 2,504.30	\$2,500	\$5,000
6280	OFFICE SUPPLIES	\$ 40,501.64	\$ 30,513.59	\$ 41,405.96	\$ 47,073.23	\$45,000	\$45,000
6290	POSTAGE	\$ 48,578.87	\$ 54,637.42	\$ 57,317.81	\$ 78,778.36	\$70,000	\$85,000
6270	MISC SUPPLIES	\$ 4,985.61	\$ 3,221.54	\$ 3,781.52	\$ 9,608.33	\$8,000	\$8,000
6150	CONTINGENCY FUND		\$ 3,635.64	\$ 1,480.00	\$ -	\$6,500	\$6,500
6130	CAPITAL OUTLAY	\$ 18,934.00	\$ 10,934.93	\$ 10,000.00	\$ 5,959.61	\$10,000	\$25,000
6132	CAPITAL OUTLAY-LAND & BUILDING	\$ 4,977.78	\$ -	\$ 75,292.00	\$ 87,729.00	\$200,000	\$200,000
	EXPENDITURES-OTHER	\$ 247,046.06	\$ 238,734.68	\$ 332,254.92	\$ 396,780.00	\$536,850	\$604,200
	TOTAL EXPENDITURES	\$ 2,593,503.99	\$ 2,466,586.05	\$ 2,079,813.56	\$ 2,327,588.54	\$2,960,380	\$3,289,236

Capital Expenditures: *The District is anticipating 5 new stations*

**Revenue** – Quarterly payments due from entities, interest from bank accounts and money collected from data sales, tax certs, late renditions, returned check charges, maps and print outs.

## **Expenditures -**

**6055 Aerial Photography Services** – The Appraisal District has a contract with Eagleview (Pictometry), an oblique photography company to fly the county every two years. This enhanced photography allows the user to see different sides of the improvements and has tools for measuring the improvement. This helps greatly in the identification of improvements on private property behind locked gates or posted property. The tax code does not give the appraisal district the right to enter private property.

**6100 Appraisal Services P&A** – The District uses a contractor to appraise complex properties such as utility companies, pipelines, minerals and industrial accounts. The company has engineers and professional appraisers trained in these type of property appraisals.

**6240 Legal Services** – Low Swinney Evans for existing litigation until completed. Nichols, Jackson Hagar & Smith are the District and the BOD's general counsel

**6110 Audit Services** – Snow Garrett Williams conducts audits for the District. Delinquent Taxes Receivable Audit, Service Organizational Controls Audit

**6170 Deed Record Services** – In prior years the Hood County Clerk charged the District a fee for a CD with all the documents filed of record for the prior week. In the last few years the County has been using a drop box to get the information to us at no charge. We still have to pay for the occasional printed copy or filing.

**6230 Janitorial Services** – The District contracts with a cleaning service to provide full office cleanings weekly. The District pays monthly for trash collection and for lawn care.

**6120 Building Maintenance** – This line item was adjusted by \$100,000 from the excess proceeds of the 2022 budget. Since then we have added a new roof, replaced the rotted wood around the building, rebuilt the front porch, and ordered a mold inspection.

**6190 INS BLDG/Contents** – Insurance carried through TML.

**6180 Equipment Repair and Maintenance** – From time to time the District must repair and maintain machines and equipment

**6381 Information Technology** – The District is looking to rewire the existing outdated network and add security surveillance. The District would also like to upgrade the email to Microsoft 360 and is also in need of a better telephone system.

**6330 Software Maintenance Mapping** – The District has a contract with ESRI to provide support for ARC Map in order to maintain the GIS mapping system. The GIS mapping is beneficial as an appraisal tool and also available to the public for research purposes.

**6320 Software Maintenance Financial** – The District uses Sage Businessworks for Accounts Payable and Bookkeeping for the Operating Account and Quickbooks for the Tax Account. We are in critical need of an update to Quickbooks Online.

**6140 App/Coll Software** – The District has a contract with SWData Solutions for the Gemini software which is used for appraisal and collections. They also maintain our website and maintain and service our server. SWdata has also done our large mail outs of tax notices and statements for the last few years.

**6000 Salaries** –

**6040 Workman's Comp** – Insurance carried by the district through TML

**6030 Group Health Insurance** – The district provides healthcare plans to district employees at no cost to the employee. Plans provided are medical, dental, and life insurance.

**6010 Payroll taxes** – Payroll taxes are withheld and filed quarterly by iSolved Payroll Service

**6050 Retirement** - Employees are eligible to participate in TCDRS. Employee contributes 7% of their pay and the District matches 2-1

**6350 Utilities** – Electricity

**6380 Utilities** – Water

**6360 Utilities** – Sewer

**6370 Utilities** – Telephone – The District has 4 telephone land lines, 1 dedicated fax lines and 2 Mobile Phones

**6117 Payroll Services** – The district uses iSolved online Payroll Services it allows for payroll reporting and they handle filing all quarterly returns to the IRS and have a service for sending 1099s at the end of the year

**6340 Travel, Training, Tuition** – This covers all appraisal and collector education costs, mileage, per diem, webinars and associated expenses

**6345 Membership/Subscriptions** - The District pays for collectors and appraisers to keep up their licenses, several cost handbooks, a newspaper subscription

**6300 Public & Legal Notices** – The District is required by the state to publish several notices to the newspaper at different times of year.

**6070 Appraisal Review Board** – The District compensates the ARB members with \$175 There are several training classes along with approximately 6-8 weeks of hearings a year. The District also keeps Armstrong & Armstrong on retainer for the ARB

**6080 Arbitration Expense** – Estimated at 10-15 Arbitrations are filed a year

**6060 Auto Allowance** – Appraisers are given \$9600 a year auto allowance

**6200 Insurance-C/A Honesty Bond/Ntry** – The District has a blanket bond of \$100,000 for all employees, \$100,000 for a Chief Appraiser and 3 notaries

**6220 Insurance-Public Employee Crime** – Coverage by TML

**6210 Insurance-Directors Liability** – Coverage by TML

**6280 Office Supplies** – A large part of the office supply budget is paper, envelopes, toners for printers, and supplies for ARB

**6290 Postage** – The District must pay postage for daily mail, ARB letters and final orders, notices, statements, delinquent statements, TNT postcards, Ag Denials

**6270 Misc Supplies** – Kitchen Supplies, Bathroom Supplies, Cleaning Supplies, water cooler, any other supplies needed that are not office supplies

**6150 Contingency Fund** – Money set aside for unforeseen events

**6130 Capital Outlay** – Money to purchase fixed assets

**6132 Capital Outlay-Land & Building** – There has been \$805,000 set aside from 2020 and 2021 along with \$200,000 budgeted for 2023 bringing this account total to \$1,005,000

## Allocations of Estimated Budget for Hood Central Appraisal District

Tax Unit	2022 Levy	Levy % for Appraisal	Appraisal Allocation	Collection %	Collection Allocation	Total Allocation	Quarterly Payment
Granbury ISD	\$ 83,768,553	65.14	\$ 1,917,565.92	65.87	\$ 215,451	\$ 2,133,017	\$ 533,254
Lipan ISD	\$ 1,878,374	1.46	\$ 42,979	1.48	\$ 4,841	\$ 47,820	\$ 11,955
Tolar ISD	\$ 4,686,096	3.64	\$ 107,152.90	3.68	\$ 12,037	\$ 119,190	\$ 29,797
City of Granbury	\$ 8,491,283	6.6	\$ 194,288.23	6.68	\$ 21,849	\$ 216,138	\$ 54,034
City of Lipan	\$ 98,526	0.08	\$ 2,355.01	0.08	\$ 262	\$ 2,617	\$ 654
City of Tolar	\$ 251,390	0.2	\$ 5,888	0.2	\$ 654	\$ 6,542	\$ 1,635
Hood County	\$ 27,981,574	21.76	\$ 640,562	22	\$ 71,959	\$ 712,521	\$ 178,130
Acton MUD	\$ 11,874	0.01	\$ 294	0.01	\$ 33	\$ 327	\$ 82
Bluff Dale ISD	\$ 111,284	0.09	\$ 2,649			\$ 2,649	\$ 662
Glen Rose ISD	\$ 735,402	0.57	\$ 16,779			\$ 16,779	\$ 4,195
Godley ISD	\$ 584,118	0.45	\$ 13,246.92			\$ 13,247	\$ 3,312
		100	\$ 2,943,761	100	\$ 327,085	\$ 3,270,846	

Salaries and Fringe Benefit Costs

Title / Position	Dept	Employment	2023	Education/Merit	2024 Proposed	TCDRS	SS/Med	Workers Comp	Insurance	Auto Allow
Chief Appraiser		8/24/2009	\$ 128,400		\$ 150,000	\$ 18,195	\$ 11,475	275	16200	12000
Office Administrator		2/26/2007	\$ 99,162		\$ 105,112	\$ 12,750	\$ 8,041	275	16200	2500
Deputy Chief Appraiser			\$ 100,000		\$ 100,000	\$ 12,130	\$ 7,650	275	16200	
Director of Appraisal		11/7/2003	\$ 91,096		\$ 96,561	\$ 11,713	\$ 7,387	275	16200	9600
Staff Appraiser		3/16/2015	\$ 65,053	\$ 4,000	\$ 73,196	\$ 8,879	\$ 5,599	275		9600
Staff Appraiser		4/26/2010	\$ 72,297		\$ 76,635	\$ 9,296	\$ 5,863	275	16200	9600
Staff Appraiser		2/7/2005	\$ 78,916		\$ 83,651	\$ 10,147	\$ 6,399	275	16200	9600
Staff Appraiser		2/15/2021	\$ 51,706	\$ 5,000	\$ 60,108	\$ 7,291	\$ 4,598	275	16200	9600
Staff Appraiser		8/29/2022	\$ 49,720	\$ 5,000	\$ 58,003	\$ 7,036	\$ 4,437	275		9600
Staff Appraiser		9/2/2019	\$ 42,000	\$ 5,000	\$ 49,820	\$ 6,043	\$ 3,811	275	16200	9600
Staff Appraiser		9/14/2020	\$ 42,026	\$ 5,000	\$ 49,847	\$ 6,046	\$ 3,813	275	16200	9600
Staff Appraiser		0/0/000	\$ 40,000	\$ 4,000	\$ 46,640	\$ 5,657	\$ 3,568	275	16200	9600
Staff Appraiser		4/11/2022	\$ 50,000	\$ 5,000	\$ 58,300	\$ 7,072	\$ 4,460	275	16200	9600
Appraisal Clerk		8/29/2022	\$ 36,750		\$ 38,955	\$ 4,725	\$ 2,980	275	16200	9600
Collections Manager		10/1/2002	\$ 77,538	\$ 8,000	\$ 90,670	\$ 10,998	\$ 6,936	275	16200	
Collections Clerk		6/26/2006	\$ 65,500		\$ 69,430	\$ 8,422	\$ 5,311	275	16200	
Research Manager/mapping		6/6/2011	\$ 48,506		\$ 51,416	\$ 6,237	\$ 3,933	275	16200	
Reception		0/0/0000	\$ 29,120		\$ 30,867	\$ 3,744	\$ 2,361	275	16200	
Collections Clerk		6/22/2020	\$ 40,457		\$ 42,884	\$ 5,202	\$ 3,281	275	16200	
Clerk		9/16/2019	\$ 32,087		\$ 34,012	\$ 4,126	\$ 2,602	275	16200	
Data Processing Manager		1/17/2006	\$ 63,664		\$ 67,483	\$ 8,186	\$ 5,162	275	16200	
DP Clerk		2/15/2021	\$ 34,240		\$ 36,294	\$ 4,403	\$ 2,777	275	16200	
			\$ 1,338,236		\$ 1,469,887	\$ 178,297	\$ 112,446	\$ 6,050	\$ 324,000	\$ 120,100

Education or Merit Increases will be based on successful completion of appraisal levels or meritorious work

Column F is the requested COLA of 6%. COLA in 2022 was 7.7%. To date, COLA in 2023 annualized, is 5.5%

A new position, Deputy Chief Appraiser has been added to ensure that a person is in control if the chief appraiser is out



# HOOD CENTRAL APPRAISAL DISTRICT

1902 WEST PEARL STREET • P. O. BOX 819  
APPRAISER  
GRANBURY, TEXAS 76048  
PHONE: 817-573-2471 • FAX: 817-573-6313

RICHARD PETREE, INTERIM CHIEF

June 8, 2023

ATTN: Chris Coffman, City Manager  
City of Granbury  
P.O. Box 969  
Granbury, TX 76048

Re: Hood Central Appraisal District 2024 Proposed Budget

Dear Mr. Coffman:

The board of directors of the Hood Central Appraisal District met June 7, 2023, to review the proposed budget for 2024. After discussion, consideration, and modification of the proposed budget, the preliminary budget was approved. A copy of that budget is included for your perusal.

An allocation for each tax unit served is included showing our estimate for each district's cost in 2024. This is based on the 2022 levy and will be modified before the end of the year based on the actual 2023 levies. Please be aware that the state legislature has not finalized school funding and there is much talk about reducing the school tax burden through a rate compression and/or additional homestead exemptions. If this occurs, there will be some shift of appraisal district costs from schools to other types of entities.

A budget hearing will occur on July 19, 2023, when you or taxpayers may comment on the budget before the final approval of the budget by the Board of Directors. Please have a copy of the budget available from your main office as taxpayers have a right to ask for a copy of the budget from any tax unit or the appraisal district.

If you have any questions about the budget or the process, please feel free to contact me.

Sincerely,



Richard Petree  
Interim Chief Appraiser  
Hood Central Appraisal District

RP/mb

Enclosures