

2022-23 BUDGET NOTES

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BY: _____

Reform of property taxes and appraisal districts seemed to top the lists for politicians this past year. With three legislative sessions this year, unfunded mandates have expanded, and the Comptroller's office will be more diligent than ever.

Property sales have continued to escalate and show no sign of slowing down. In 2019, we saw 169 deed transactions; in 2020 there were 231. By October of 2021 we had already seen 190. There are valid signs of growth within the county which we must keep up with. To be able to meet the needs of existing and new requirements set by the state legislature, we must give careful consideration to the methods and processes required to manage such.

Utility rates and the costs of services are continuing to climb as well driving up the cost of doing business. Fuel and supplies in general are seeing price hikes. The cost of providing hospitalization insurance jumped an additional \$648.00 per employee this year.

Along with this, unskilled laborers can now expect to obtain a job in the fast food industry at surprisingly higher wages. McDonalds and Dairy Queen are now offering \$11 - \$12.00/hr to entice future employees. Almost half our staff could make as much, or more, working in the fast food industry with little to no training and much less stress.

Surrounding appraisal offices approached two of our appraisers this year with employment opportunities promising a very lucrative increase. Consider that the appraisal district needs knowledgeable, capable individuals to serve the property owners and entities of this county. In order to effectively maintain a qualified staff, we have to implement changes in our pay scales.

As we have tried to stay abreast of changes and regulations, one of the big issues over the last few years was the knowledge that we must improve our mapping situation and provide that online for our customers. While previous plans to accomplish this have not developed satisfactorily, we have been planning toward that end. We have studied other appraisal districts' information, and feel a change would allow the improvements we need to see occur. Utilizing funds which were allocated earlier for this purpose will allow us to proceed without adding to this budget. We can implement an upgrade of services without additional costs. Future years, of course, will require maintenance fees, but within the boundaries of what we were already accustomed.

With these considerations in mind, we have produced this budget and respectfully ask that you support us as we strive to maneuver through turbulent times. Thank you for your support!

FRANKLIN COUNTY APPRAISAL DISTRICT
2022-2023 Adopted Budget

| | 2021-22 Budget | Difference from Last Year | 2022-23 Budget |
|---|-------------------|------------------------------|-------------------|
| 6100 Payroll Costs | | | |
| 6111 Appraisal Office | 222,103 | 36,438 | 258,541 |
| 6112 Termination Pay | 4,000 | -4,000 | 0 |
| 6140 Part Time or Merit Pay | 11,820 | -11,820 | 0 |
| 6141 Overtime | 5,550 | -3,550 | 2,000 |
| 6142 Longevity Pay | 5,300 | 400 | 5,700 |
| 6143 Medicare Insurance | 3,550 | 311 | 3,861 |
| 6144 Group Health Insurance | 60,004 | 9,961 | 69,965 |
| 6145 Retirement | 36,150 | 6,850 | 43,000 |
| 6146 Workman's Compensation | 1,300 | 0 | 1,300 |
| 6147 Unemployment Compensation | 150 | 0 | 150 |
| 6200 Purchases & Contract Services | | | |
| 6211 Legal Services | 9,000 | -4,000 | 5,000 |
| 6212 Audit Service | 3,965 | 130 | 4,095 |
| 6213 Contract Labor/Security | 3,000 | 0 | 3,000 |
| 6220 Appraisal Functions | | | |
| 6221 6215 CAMA License (Real Estate) | 34,550 | 1,200 | 35,750 |
| 6222 6216 Mineral Appraisal Service | 24,000 | 0 | 24,000 |
| 6223 6217 Mapping BIS | 12,000 | -12,000 | |
| 6224 {6214} Appraisal Review Board (ARB) | 6,750 | 400 | 7,150 |
| 6225 {6262} Appraisal Notices | 6,000 | 1,250 | 7,250 |
| 6310 6310 SB-2 | 5,250 | 1,050 | 6,300 |
| 6250 Insurance | | | |
| 6251 6218 Insurance-Contents & Bldg. | 1,550 | -130 | 1,420 |
| 6252 6219 Insurance-Liability, Car Ins. | 800 | 150 | 950 |
| 6253 {6433} Bonding/Notary Expense | 150 | 0 | 150 |
| 6270 Utilities | | | |
| 6271 Water Service | 2,250 | 1,700 | 3,950 |
| 6272 Telephone Service | 3,500 | 75 | 3,575 |
| 6273 Electricity Service | 4,550 | 200 | 4,750 |
| 6300 Supplies and Materials | | | |
| 6329 Subscriptions-M&S, other | 2,700 | 500 | 3,200 |
| 6330 Subscriptions-MLS | 14,400 | 51,600 | 66,000 |
| 6391 Supplies and Materials | 11,100 | 400 | 11,500 |
| 6394 Postage | 7,130 | -1,130 | 6,000 |
| 6400 Other Operating Expense | | | |
| 6411 Travel, Car Expense | 2,500 | 0 | 2,500 |
| 6412 School & Education/Dues | 4,200 | 200 | 4,400 |
| 6435 Legal Notices & Adv. | 1,700 | 2,400 | 4,100 |
| 6600 Capital Outlay -CAD Expense | | | |
| 6630 Furniture & Equipment | 900 | -900 | 0 |
| 6631 6269 Maintenance & Repair | 5,200 | 850 | 6,050 |
| 6632 6490 Appraisal District Expense | 1,000 | 0 | 1,000 |
| 6633 6260 Electronics | 2,280 | -2,280 | 0 |
| (Incr. 2.63%) GRAND TOTAL | 520,352 | 76,255 | 596,607 |

2022-2023

SALARY WORKSHEET

| JOB CLASSIFICATION | | Yrs/Service | CURRENT | PROPOSED | MEDICAL | RET.13% |
|--------------------------------------|--|-------------|--------------|--------------|-------------|--------------|
| CHIEF APPRAISER | | 24 | \$62,587.20 | \$64,459.20 | \$9,995.00 | \$8,379.70 |
| AG APP/EXEMPTIONS | | 13 | \$35,110.00 | \$38,500.00 | \$9,995.00 | \$ 5,005.00 |
| ACCT/SECRETARY | | 7 | \$25,937.60 | \$31,200.00 | \$9,995.00 | \$4,056.00 |
| FIELD APPRAISER - IV-RPA | | 7 | \$35,020.00 | \$38,500.00 | \$9,995.00 | \$ 5,005.00 |
| FIELD APPRAISER(when passed level 3) | | 7 | \$28,000.00 | \$31,990.00 | \$9,995.00 | \$ 4,158.70 |
| FIELD APPRAISER Trainee | | 1 | \$24,000.00 | \$28,891.00 | \$9,995.00 | \$ 3,768.83 |
| Clerical | | 2 | \$15,506.40 | \$25,001.00 | \$9,995.00 | \$ 3,250.13 |
| | | TOTAL | \$226,161.20 | \$258,541.20 | \$69,965.00 | \$ 33,623.36 |
| BENEFIT Employer | | | | | | |
| Retirement | | 13% | | | | |
| Travel | | \$0.55 | | | | |
| Medicare | | 1.45% | | | | |

2022-2023 %

BUDGET ALLOCATION

| Entities | 2021 Certified Taxable Value | 2021 Tax Rate | 2022-23 Levy(Tax) | Total Tax Levy | %Allocation | Estimated Budget | Diff. Prior Yr | Last Year Share | Budget Share |
|--------------------|---------------------------------|---------------|----------------------|-------------------|-------------|---------------------|-------------------|--------------------|-----------------|
| Mt. Vernon ISD | 1,139,659,163 | 1.104800 | 12,590,954 | 21,935,409 | 57.40014 | \$ 596,607 | \$ 42,151 | \$300,302 | \$ 342,453 |
| Franklin County | 1,380,651,086 | 0.489520 | 6,758,563 | 21,935,409 | 30.81120 | \$ 596,607 | \$ 25,096 | \$158,726 | \$ 183,822 |
| City of Mt. Vernon | 148,661,580 | 0.600440 | 892,624 | 21,935,409 | 4.06933 | \$ 596,607 | \$ 3,817 | \$20,461 | \$ 24,278 |
| Sulphur Bluff ISD | 7,998,770 | 1.074400 | 85,939 | 21,935,409 | 0.39178 | \$ 596,607 | \$ 1,268 | \$1,069 | \$ 2,337 |
| Saltillo ISD | 1,061,240 | 0.878800 | 9,326 | 21,935,409 | 0.04252 | \$ 596,607 | \$ 30 | \$224 | \$ 254 |
| Franklin Co Water | 1,493,113,166 | 0.017000 | 253,829 | 21,935,409 | 1.15717 | \$ 596,607 | \$ 719 | \$6,185 | \$ 6,904 |
| Winnsboro ISD | 79,359,120 | 1.279700 | 1,015,559 | 21,935,409 | 4.62977 | \$ 596,607 | \$ 2,567 | \$25,055 | \$ 27,622 |
| Winnsboro City | 28,922,150 | 0.512800 | 148,313 | 21,935,409 | 0.67613 | \$ 596,607 | \$ 777 | \$3,257 | \$ 4,034 |
| Rivercrest ISD | 14,103,740 | 1.278400 | 180,302 | 21,935,409 | 0.82197 | \$ 596,607 | \$ (169) | \$5,073 | \$ 4,904 |
| Total Tax Levy | | | 21,935,409 | | 100.00 | | \$ 76,255 | \$520,352 | \$ 596,607 |

***** Previous year certified Taxable value x Previous year Tax Rate equals the Tax Levy.

Divide the total of all entities taxes into each tax entity (levy) to get percentage.

Take total Percentage x the Budget = what each entity has to pay.

EXAMPLE:

Certif. Taxable Values Tax Rate Tax Levy Total Tax Levy %

(of all entities)

13,148,940. x 1.320000 = 173,566. ÷ 21,042,336 = 0.82484%

Total Bud. Percentage Budget Share

Entity/502,376.01 0.82484 4,143.81

BUDGET ALLOCATION

2022-23 vs 2021-22

| Entities | 2021 Certified Taxable Value | 2021 Tax Rate | 2022-23 Levy(Tax) | Total Tax Levy | % Allocation | Estimated Budget | Budget Share |
|--------------------------|---------------------------------|-----------------|----------------------|-------------------|-----------------|----------------------|----------------|
| Mt. Vernon ISD | 1,139,659,163 | 1.104800 | 12,590,954 | 21,935,409 | 57.40014 | \$ 596,607.00 | 342,453 |
| 2021 MVISD | 1,082,969,031 | 1.141210 | 12,358,951 | 21,415,188 | 57.71110 | \$ 520,352.00 | 300,302 |
| Franklin County | 1,380,651,086 | 0.489520 | 6,758,563 | 21,935,409 | 30.81120 | \$ 596,607.00 | 183,822 |
| 2021 FC | 1,305,906,703 | 0.500220 | 6,532,407 | 21,415,188 | 30.50360 | \$ 520,352.00 | 158,726 |
| City of Mt. Vern | 148,661,580 | 0.600440 | 892,624 | 21,935,409 | 4.06933 | \$ 596,607.00 | 24,278 |
| 2021 City of MV | 139,325,601 | 0.604380 | 842,056 | 21,415,188 | 3.93210 | \$ 520,352.00 | 20,461 |
| Sulphur Bluff IS | 7,998,770 | 1.074400 | 85,939 | 21,935,409 | 0.39178 | \$ 596,607.00 | 2,337 |
| 2021 S B /SD | 3,911,980 | 1.124700 | 43,998 | 21,415,188 | 0.20550 | \$ 520,352.00 | 1,069 |
| Saltillo ISD | 1,061,240 | 0.878800 | 9,326 | 21,935,409 | 0.04252 | \$ 596,607.00 | 254 |
| 2021 Saltillo ISD | 996,660 | 0.925500 | 9,224 | 21,415,188 | 0.04310 | \$ 520,352.00 | 224 |
| Franklin Co Water | 1,493,113,166 | 0.017000 | 253,829 | 21,935,409 | 1.15717 | \$ 596,607.00 | 6,904 |
| 2021 FC Water | 1,414,285,543 | 0.018000 | 254,571 | 21,415,188 | 1.18870 | \$ 520,352.00 | 6,185 |
| Winnsboro ISD | 79,359,120 | 1.279700 | 1,015,559 | 21,935,409 | 4.62977 | \$ 596,607.00 | 27,622 |
| 2021 WISD | 74,135,449 | 1.390900 | 1,031,150 | 21,415,188 | 4.81500 | \$ 520,352.00 | 25,055 |

BUDGET ALLOCATION

2022-23 vs 2021-22

| Entities | 2021 Certified Taxable Value | 2021 Tax Rate | 2022-23 Budget Levy(Tax) | Total Tax Levy | % Allocation | Estimated Budget | Budget Share |
|----------------------------|---------------------------------|-----------------|-----------------------------|-------------------|----------------|----------------------|----------------|
| Winnsboro City | 28,922,150 | 0.512800 | 148,313 | 21,935,409 | 0.67613 | 596,607.00 | 4,034 |
| <i>2021 Winnsboro City</i> | <i>24,625,429</i> | <i>0.544400</i> | <i>134,061</i> | <i>21,415,188</i> | <i>0.62600</i> | <i>520,352.00</i> | <i>3,257</i> |
| Rivercrest ISD | 14,103,740 | 1.278400 | 180,302 | 21,935,409 | 0.82197 | \$ 596,607.00 | 4,904 |
| <i>2021 Rivercrest ISD</i> | <i>16,203,790</i> | <i>1.288400</i> | <i>208,770</i> | <i>21,415,188</i> | <i>0.97490</i> | <i>\$ 520,352.00</i> | <i>5,073</i> |
| Total Tax Levy | | | | 21,935,409 | 100.00 | | 596,607 |

Previous year certified Taxable value x Previous year Tax Rate equals the Tax Levy.

Divide the total of all entities taxes into each tax entity (levy) to get percentage.

Take total Percentage x the Budget = that each entity has to pay.

EXAMPLE:

| Certif. Taxable Values | Tax Rate | Tax Levy | Total Tax Levy | % (of all entities) |
|------------------------|----------|----------|----------------|------------------------|
|------------------------|----------|----------|----------------|------------------------|

13,148,940. x 1.320000 = 173,566. ÷ 21,042,336 = 0.82484 %

| Total Budget | Percentage | Budget Share |
|--------------|------------|--------------|
|--------------|------------|--------------|

Entity/ 502,376.00 x 0.82484 4,143.81