

FRANKLIN COUNTY APPRAISAL DISTRICT

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

2/10/2023

City of Mt. Vernon
Attn: Craig Lindholm
PO Box 597
Mt. Vernon, TX 75457

RE: Fiscal year 2023-2024 Budget Proposal

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 15th. (February 15th 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.

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 Proposed budget. The Board has set March 24,2023 for the public hearing and the potential adoption date of the 2023-2024 Budget. The public hearing will be held at 7:30 A.M. at the Franklin County Appraisal District Boardroom located at 310 West Main Mt. Vernon, TX 75457.

Thank you for your support

Respectfully,

Franklin County Appraisal District
Board of Directors Secretary

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

2/10/2023

RE: Franklin CAD Budget Proposal

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 87th 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 88th 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 87th 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 I have proposed a total budget 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 proposed 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 proposed budget.

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

Sincerely,

A handwritten signature in cursive script that reads "Russell McCurdy". The signature is written in black ink and is positioned above a solid horizontal line.

Russell McCurdy

Chief Appraiser Franklin CAD

ACCT# REVENUE 2022-2023 Budgeted

ACCT# 2023-2024

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 PROPOSED BUDGET \$721,500

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

EXPENSES	2022-2023 BUDGET	DIFFERENCE	%+-	2023-2024 PROPOSED 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%	6900 ARB	
6314 ARB SECURITY LABOR	\$ -	\$ 2,200.00	0.00%	6901 \$ 500.00	
6314 ARB ATTORNEY/LEGAL	\$ -	\$ 500.00	0.00%	6902 \$ 2,200.00	
6314 ARB PER DIEM & MEALS	\$ 7,150.00	\$ 4,850.00	67.83%	6903 \$ 500.00	500
6315 CAMA LICENSE CONTRACT	\$ 35,750.00	\$ 1,800.00	5.03%	6904 \$ 12,000.00	
6316 MINERAL APPRAISAL CONTRAC	\$ 24,000.00	\$ 1,000.00	4.17%	6315 \$ 37,550.00	
6362 TNT NOTICE & WEBSITE	\$ 7,500.00	\$ 7,500.00		6316 \$ 25,000.00	
6350 CAMA CLOUD MOBILE	\$ 8,500.00	\$ 8,500.00		6362 \$ 7,500.00	7500
				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
-------------------------	---------------	---------------	--------	---------------

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

JOB CLASSIFICATION	PROPOSED SALARY	MEDICAL INSURANCE	RET. 13%	
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
	\$ 292,000.00	\$ 59,970.00	\$ 37,960.00	

TOTAL PARTICIPATION

Jurisdiction	2023-2024	2022 Total	Percent Variance	2023-2024	2023-2024	2023-2024	2023-2024	
	Estimated			First Quarter	Second Quarter	Third Quarter	Fourth Quarter	
	Budget Share			<i>Due September 30, 2023</i>	<i>Due December 31, 2023</i>	<i>Due March 31, 2024</i>	<i>Due June 30, 2024</i>	
Mt. Vernon ISD	\$426,765	\$342,453	24.62%	\$ 106,691.25	\$ 106,691.25	\$ 106,691.25	\$ 106,691.25	
Franklin County	\$203,321	\$183,822	10.61%	\$ 50,830.25	\$ 50,830.25	\$ 50,830.25	\$ 50,830.25	
City of Mt. Vernon	\$28,962	\$24,278	19.29%	\$ 7,240.50	\$ 7,240.50	\$ 7,240.50	\$ 7,240.50	
Sulphur Bluff ISD	\$1,578	\$2,337	-32.48%	\$ 394.50	\$ 394.50	\$ 394.50	\$ 394.50	
Saltillo ISD	\$320	\$253	26.48%	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	
Franklin Co Water	\$7,646	\$6,904	10.75%	\$ 1,911.50	\$ 1,911.50	\$ 1,911.50	\$ 1,911.50	
Winnsboro ISD	\$37,767	\$27,622	36.73%	\$ 9,441.75	\$ 9,441.75	\$ 9,441.75	\$ 9,441.75	
Winnsboro City	\$8,642	\$4,034	114.23%	\$ 2,160.50	\$ 2,160.50	\$ 2,160.50	\$ 2,160.50	
Rivercrest ISD	\$6,499	\$4,904	32.52%	\$ 1,624.75	\$ 1,624.75	\$ 1,624.75	\$ 1,624.75	
	\$721,500	\$596,607	20.93%	\$ 180,375.00	\$ 180,375.00	\$ 180,375.00	\$ 180,375.00	\$ 721,500.00

2023-2024 Allocation % Calculation

JURISDICTION	2022 Certified		2022		Budget Allocation Percentage	2023	2023
	Taxable Value	2022 Tax Rate	Levy(Tax)	Total Tax Levy		Estimated Budget	Estimated Budget Share Proration
Mt. Vernon ISD	1,412,330,473	1.015020	14,335,437	24,235,834	59.15%	\$ 721,500	\$ 426,765
Franklin County	1,706,925,466	0.400120	6,829,750	24,235,834	28.18%	\$ 721,500	\$ 203,321
City of Mt. Vernon	177,996,431	0.546560	972,857	24,235,834	4.01%	\$ 721,500	\$ 28,962
Sulphur Bluff ISD	4,933,980	1.074400	53,011	24,235,834	0.22%	\$ 721,500	\$ 1,578
Saltillo ISD	1,251,500	0.854600	10,695	24,235,834	0.04%	\$ 721,500	\$ 318
Franklin Co Water	1,834,588,506	0.014000	256,842	24,235,834	1.06%	\$ 721,500	\$ 7,646
Winnsboro ISD	105,762,300	1.199500	1,268,619	24,235,834	5.23%	\$ 721,500	\$ 37,767
Winnsboro City	45,232,330	0.641800	290,301	24,235,834	1.20%	\$ 721,500	\$ 8,642
Rivercrest ISD	18,827,340	1.159600	218,322	24,235,834	0.90%	\$ 721,500	\$ 6,499
Total Tax Levy			24,235,834		100%	\$ 721,500	\$ 721,500

**** Budget allocation is previous year certified Taxable value x Previous year Tax rate equals the Tax Levy.
 Each tax entities levy divided by the total levy equals the allocation percentage.
 The entities share of the proposed budget is the allocation percentage x the total budget.

Notice of Public Hearing on Franklin County Appraisal District Budget

The Franklin County Appraisal District will hold a public hearing on a proposed budget for the 2023-2024 fiscal year.

The public hearing will be held on March 24, 2023 @ 7:30A.M. at Franklin CAD Boardroom, located at 310 West Main, Mt. Vernon, TX 75457. A summary of the appraisal district budget follows:

The total amount of the proposed budget. \$ 721,500

The total amount of increase over the current year's budget. \$ 124,893

The number of employees compensated under the proposed budget. 6

The number of employees compensated under the current budget. 6

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office located at 310 West Main Mt. Vernon, TX 75457.

The phone number of the Franklin County Appraisal District is: 903-537-2286.

The address is: 310 West Main Mt. Vernon, TX 75457.