



**Montague County Tax Appraisal District**

PO Box 121  
7549 State Hwy 175 N  
Montague, Texas 76251-0121

June 14, 2024



To All Taxing Entities:

Please see the attached enclosures:

The proposed budgets for 2025 are being submitted to your governing body for approval.

If you would like an Appraisal District representative at your meeting to present the Proposed Budgets, please contact us.

We fully appreciate the challenges we all face in light of the growth and increase cost of goods & services. The budget proposal is driven by a focus on cost-containment and reduction in operating expenses where possible. The 2025 budget includes contract and insurance increases.

We are continuing to give back 90% in interest earned, miscellaneous and rent income back to the entities in the form of a credit against the budget (see page 3 of the Appraisal Budget and page 2 of the Collections budget).

You will notice the last two years with the \$60,000 increase in the homestead for schools, more of the burden of the Appraisal Budget has shifted to all of the other entities.

The abundance of growth we continue to see in the county is not showing any indication of slowing down. We are continuing to maintain 5 staff members as we have for 36 years. We will continue to serve each of you in a professional manner.

Thank you, for your kind attention to this request. If you have questions, please do not hesitate to contact me.

Sincerely,

*Kim Haralson*

Kim Haralson

# Montague County Tax Appraisal District - PROPOSED - Tax Collections Budget 2025

|   | Budgeted<br>2023 | Used<br>2023 | Budgeted<br>2024 | Actual to<br>6/11/2024 | %<br>used | Proposed<br>2025 | (%<br>previous<br>year<br>3,286.81 |
|---|------------------|--------------|------------------|------------------------|-----------|------------------|------------------------------------|
| <b>Employee Salaries &amp; Benefits</b>             |                  |              |                  |                        |           |                  |                                    |
| Salaries & Benefits                                 | 52,804.00        | 52,552.09    | 59,326.60        | 24,943.85              |           | 62,813.31        |                                    |
| <b>Education</b>                                    |                  |              |                  |                        |           |                  |                                    |
| Bonds & Insurance TC                                | 550.00           | 739.90       | 750.00           | 0.00                   | 0.0%      | 1,290.00         | 540.00                             |
| Professional Fees                                   | 2,000.00         | 1,712.69     | 3,000.00         | 1,267.96               | 42.3%     | 3,000.00         | 0.00                               |
| Education TC  | 250.00           | 250.00       | 1,250.00         | 90.00                  | 7.2%      | 1,250.00         | 0.00                               |
| Audit & Accounting Fees TC                          | 2,900.00         | 2,700.00     | 2,900.00         | 2,700.00               | 93.1%     | 2,900.00         | 0.00                               |
| <b>Office Expenses</b>                              |                  |              |                  |                        |           |                  |                                    |
| General Supplies TC                                 | 500.00           | 489.33       | 700.00           | 341.43                 | 48.8%     | 700.00           | 0.00                               |
| Postage TC  | 14,500.00        | 14,500.00    | 16,500.00        | 366.77                 | 2.2%      | 16,500.00        | 0.00                               |
| Office Supplies TC                                  | 2,500.00         | 2,132.34     | 2,500.00         | 563.29                 | 22.1%     | 2,500.00         | 0.00                               |
| Tax Roll/Statements                                 | 6,000.00         | 4,852.28     | 6,000.00         | 614.90                 | 10.2%     | 6,000.00         | 0.00                               |
| Office Equipment Maint TC                           | 500.00           | 155.66       | 500.00           | 128.15                 | 25.6%     | 500.00           | 0.00                               |
| PC Expense TC                                       | 600.00           | 16.17        | 600.00           | 269.80                 | 37.5%     | 600.00           | 0.00                               |
| <b>Building Expenses</b>                            |                  |              |                  |                        |           |                  |                                    |
| Janitor/Gibg Svc TC                                 | 1,266.00         | 1,700.30     | 2,000.00         | 739.15                 | 37.0%     | 2,000.00         | 0.00                               |
| Electricity TC                                      | 1,250.00         | 600.60       | 1,250.00         | 409.81                 | 32.8%     | 1,250.00         | 0.00                               |
| Telephone TC  | 550.00           | 749.78       | 800.00           | 367.90                 | 46.0%     | 800.00           | 0.00                               |
| Water TC  | 200.00           | 115.44       | 200.00           | 43.94                  | 22.0%     | 200.00           | 0.00                               |
| Rent TC   | 3,000.00         | 3,000.00     | 3,000.00         | 1,250.00               | 41.7%     | 3,000.00         | 0.00                               |
| <b>Computer Maintenance</b>                         |                  |              |                  |                        |           |                  |                                    |
| Computer Software TC                                | 6,080.00         | 6,271.72     | 6,590.00         | 2,894.64               | 43.9%     | 6,590.00         | 0.00                               |
| Required Websites                                   | 480.00           | 480.00       | 550.00           | 0.00                   | 0.0%      | 630.00           | 80.00                              |
| Required TNT Websites                               | 1,000.00         |              | 1,000.00         | 1,140.96               | 114.1%    | 1,054.00         | 54.00                              |
| <b>Capital Outlay - TC</b>                          |                  |              |                  |                        |           |                  | 0                                  |
| Building Capital Outlay TC                          |                  |              |                  | 286.64                 |           |                  |                                    |
| Total Expenses                                      | 96,929.00        | 93,018.19    | 109,616.60       | 38,428.19              | 35.1%     | 113,677.31       | 3,961                              |
| <b>% of Increase or Decrease from previous year</b> |                  |              | 13.09%           |                        |           | 3.61%            |                                    |



# Montague County Tax Appraisal District - PROPOSED - Appraisal Budget 2025

|                             | Budgeted<br>2023 | Used<br>2023 | Budgeted<br>2024 | Actual to<br>6/11/2024 | %<br>used | Proposed<br>2025 | (+/-)<br>previous<br>year |
|-----------------------------|------------------|--------------|------------------|------------------------|-----------|------------------|---------------------------|
| <b>Employee Expenses</b>    |                  |              |                  |                        |           |                  |                           |
| Salaries & Benefits         | 387,508.00       | 363,301.39   | 447,344.37       | 179,362.53             |           | 449,602.17       | 2,267.80                  |
| <b>Appraisal Services</b>   |                  |              |                  |                        |           |                  |                           |
| Vehicle Expense             | 1,500.00         | 463.73       | 1,500.00         | 4.00                   | 0.3%      | 1,500.00         | 0.00                      |
| Fuel                        | 4,000.00         | 2,984.80     | 4,000.00         | 664.08                 | 16.4%     | 4,000.00         | 0.00                      |
| Mapping Services            | 10,500.00        | 10,500.00    | 11,500.00        | 7,500.00               | 66.2%     | 11,500.00        | 0.00                      |
| Appraisal Contract (P&A)    | 116,000.00       | 112,500.00   | 116,000.00       | 58,000.00              | 50.0%     | 121,800.00       | 5,800.00                  |
| Appraisal Contract (R&P)    | 191,850.00       |              | 191,850.00       | 78,000.00              | 40.7%     | 191,850.00       | 0.00                      |
| <b>Special Services</b>     |                  |              |                  |                        |           |                  |                           |
| Audit & Accounting          | 11,600.00        | 10,800.00    | 11,600.00        | 10,800.00              | 93.1%     | 11,600.00        | 0.00                      |
| Appraisal Review Board      | 5,000.00         | 2,873.42     | 5,000.00         | 900.00                 | 18.0%     | 5,000.00         | 0.00                      |
| Professional Fees           | 5,000.00         | 4,000.00     | 6,000.00         | 4,536.82               | 75.6%     | 6,000.00         | 0.00                      |
| Auto Insurance              | 700.00           | 571.34       | 700.00           |                        | 0.0%      | 800.00           | 100.00                    |
| Gen Liability Insurance     | 550.00           | 264.60       | 550.00           |                        | 0.0%      | 550.00           | 0.00                      |
| Insurance-Contents/Bldg     | 1,700.00         | 1,940.40     | 2,200.00         | 70.56                  | 3.2%      | 2,300.00         | 100.00                    |
| Officials Lab Bond/Cyber S  | 750.00           | 846.72       | 900.00           |                        | 0.0%      | 2,860.00         | 1,960.00                  |
| Education AD                | 3,000.00         | 1,073.87     | 3,000.00         | 285.00                 | 9.5%      | 3,000.00         | 0.00                      |
| Dues & Subscription AD      | 5,000.00         | 4,158.37     | 5,000.00         | 580.77                 | 11.6%     | 5,000.00         | 0.00                      |
| <b>Office Expenses</b>      |                  |              |                  |                        |           |                  |                           |
| General Supplies AD         | 3,900.00         | 926.58       | 1,500.00         | 1,365.64               | 91.0%     | 1,500.00         | 0.00                      |
| Postage AD                  | 27,800.00        | 22,161.18    | 28,500.00        | 10,904.87              | 38.3%     | 28,500.00        | 0.00                      |
| Office Supplies AD          | 5,700.00         | 12,500.00    | 5,000.00         | 2,372.03               | 47.4%     | 5,000.00         | 0.00                      |
| Ads & Legal Notices         | 4,000.00         | 2,488.09     | 5,000.00         | 351.00                 | 7.0%      | 5,000.00         | 0.00                      |
| Office Equip Maint AD       | 1,500.00         | 1,110.90     | 1,500.00         | 512.60                 | 34.2%     | 1,500.00         | 0.00                      |
| Appraisal Notice            | 14,000.00        | 15,842.42    | 18,000.00        | 2,224.44               | 12.4%     | 18,000.00        | 0.00                      |
| PC Expense/Accounting S     | 1,000.00         | 0.00         | 1,000.00         | 1,199.20               | 119.9%    | 3,180.00         | 2,180.00                  |
| Rent Equip AD-P Bowes       | 1,500.00         | 1,457.84     | 1,500.00         | 180.51                 | 11.3%     | 1,900.00         | 0.00                      |
| <b>Building Expense</b>     |                  |              |                  |                        |           |                  |                           |
| Janitor/Gbng Svc AD         | 6,640.00         | 6,051.11     | 8,000.00         | 2,956.68               | 37.0%     | 8,000.00         | 0.00                      |
| Electricity AD              | 5,000.00         | 2,402.12     | 5,000.00         | 1,639.16               | 32.8%     | 5,000.00         | 0.00                      |
| Telephone AD                | 2,210.00         | 2,999.19     | 3,200.00         | 1,516.40               | 47.4%     | 3,200.00         | 0.00                      |
| Water AD                    | 800.00           | 461.73       | 800.00           | 176.77                 | 22.0%     | 800.00           | 0.00                      |
| Building Repairs AD         | 2,400.00         | 1,320.00     | 2,400.00         | 1,297.00               | 54.0%     | 2,400.00         | 0.00                      |
| <b>Computer Maintenance</b> |                  |              |                  |                        |           |                  |                           |
| Mapping Software            | 3,500.00         | 3,500.00     | 3,500.00         |                        | 0.0%      | 3,500.00         | 0.00                      |
| Computer Software AD        | 24,315.00        | 25,066.75    | 27,340.00        | 11,578.50              | 42.4%     | 27,340.00        | 0.00                      |
| Gemini Mapping AD           |                  |              | 1,000.00         |                        |           | 1,000.00         | 0.00                      |

|                       | Budgeted          |      | Used              | Budgeted          |                   | Actual to     | %                 | Proposed |               | previous |
|-----------------------|-------------------|------|-------------------|-------------------|-------------------|---------------|-------------------|----------|---------------|----------|
|                       | 2023              | 2024 | 2023              | 2024              | 6/11/2024         | used          | 2025              | 2026     | year          |          |
| Required Website      | 1,920.00          |      | 1,920.00          | 2,200.00          |                   |               | 2,520.00          |          | 320.00        |          |
| NextARB Software      | 2,500.00          |      |                   | 2,500.00          | 2,500.00          |               | 2,500.00          |          | 0.00          |          |
| Building Capital      | 2,500.00          |      | 0.00              | 2,500.00          | 8,492.00          | 339.7%        | 2,500.00          |          | 0.00          |          |
| Computer Capital      | 2,500.00          |      | 0.00              | 2,500.00          | 2,651.54          | 106.1%        | 2,500.00          |          | 0.00          |          |
| Vehicle Capital       | 2,500.00          |      | 0.00              | 2,500.00          |                   | 0.0%          | 2,500.00          |          | 0.00          |          |
| Office Equip Capital  | 2,000.00          |      | 0.00              | 2,000.00          |                   | 0.0%          | 2,000.00          |          | 0.00          |          |
| <b>Total Expenses</b> | <b>362,843.00</b> |      | <b>616,497.66</b> | <b>934,684.37</b> | <b>392,621.08</b> | <b>42.01%</b> | <b>947,362.17</b> |          | <b>12,698</b> |          |

\* indicates contract increase

8.33%

1.36%

| Entity                   | 2021                 |          |                      | 2022     |                      |           | 2023     |          |           |
|--------------------------|----------------------|----------|----------------------|----------|----------------------|-----------|----------|----------|-----------|
|                          | Tax Levy             | Parcel # | Percent #            | Tax Levy | Parcel #             | Percent # | Tax Levy | Parcel # | Percent # |
| Alford ISD               | 388,718.55           | 294      | 423,742.97           | 326      | 359,615.21           | 283       |          |          |           |
| Bowle ISD                | 11,605,055.06        | 39,091   | 12,027,515.16        | 41,748   | 9,732,727.11         | 42,946    |          |          |           |
| City of Bowle            | 1,905,473.20         | 3,832    | 2,179,212.61         | 3,658    | 2,319,550.95         | 3,874     |          |          |           |
| Forestburg ISD           | 1,915,470.39         | 15,364   | 1,888,730.77         | 15,306   | 1,438,784.62         | 16,848    |          |          |           |
| Goldburg ISD             | 1,267,781.22         | 8,800    | 1,440,945.40         | 9,777    | 1,293,908.31         | 9,889     |          |          |           |
| Montague County          | 11,538,963.19        | 90,899   | 11,927,765.37        | 94,273   | 12,713,328.40        | 98,887    |          |          |           |
| Montague ISD             | 424,789.33           | 2,114    | 482,784.48           | 2,187    | 399,518.32           | 2,289     |          |          |           |
| City of Nocona           | 670,771.49           | 2,116    | 637,680.45           | 2,189    | 660,333.97           | 2,119     |          |          |           |
| Nocona ISD               | 2,880,011.59         | 9,972    | 3,202,983.49         | 10,601   | 2,512,099.82         | 10,481    |          |          |           |
| Nocona Hospital District | 862,953.96           | 14,382   | 920,539.49           | 15,348   | 1,017,384.83         | 15,283    |          |          |           |
| Prairie Valley ISD       | 911,024.26           | 4,639    | 1,069,211.36         | 4,762    | 860,072.58           | 4,882     |          |          |           |
| City of Saint Jo         | 248,362.10           | 724      | 286,416.61           | 724      | 320,681.87           | 724       |          |          |           |
| Saint Jo ISD             | 2,568,655.58         | 15,414   | 2,248,560.17         | 17,929   | 1,940,298.33         | 17,279    |          |          |           |
| Siddell ISD              | 16,614.41            | 31       | 6,491.80             | 21       | 6,789.79             | 21        |          |          |           |
| <b>Total</b>             | <b>37,184,394.33</b> |          | <b>38,742,780.13</b> |          | <b>36,536,074.21</b> |           |          |          |           |

**Montague County Tax Appraisal District**  
P.O. Box 121

Montague TX 76251-0121

**2025 PROPOSED Appraisal Budget**  
(Montague County only)

| Entity                 | Budget -  | 2023 Adjusted Tax Levy | %           | 2025 Annual    | 2025 Quarterly | 2024 Annual    | 2024 Quarterly |
|------------------------|-----------|------------------------|-------------|----------------|----------------|----------------|----------------|
|                        | \$939,897 |                        |             |                |                |                |                |
| Alvord ISD             |           | 369,615.21             | 1.0120%     | 9,512          | 2,376          | 9,450          | 2,363          |
| Bowie ISD              |           | 9,732,727.11           | 27.3891%    | 257,429        | 64,367         | 255,751        | 63,938         |
| City of Bowie          |           | 2,319,550.95           | 6.5275%     | 61,352         | 15,338         | 60,952         | 11,986         |
| Forestburg ISD         |           | 1,438,784.62           | 4.0489%     | 38,055         | 9,514          | 37,807         | 9,452          |
| Goldburg ISD           |           | 1,293,908.31           | 3.6412%     | 34,224         | 8,556          | 34,000         | 8,500          |
| Montague County        |           | 12,713,328.40          | 35.7788%    | 336,265        | 84,066         | 334,073        | 83,518         |
| Montague ISD           |           | 369,518.32             | 1.0389%     | 9,774          | 2,443          | 9,710          | 2,428          |
| City of Nocona         |           | 660,333.97             | 1.8689%     | 17,466         | 4,367          | 17,362         | 4,338          |
| Nocona ISD             |           | 2,512,099.82           | 7.0894%     | 66,445         | 16,611         | 66,012         | 16,503         |
| Nocona Hospital Distri |           | 1,017,384.93           | 2.8630%     | 26,909         | 6,727          | 26,734         | 6,684          |
| Prairie Valley ISD     |           | 860,072.56             | 2.3922%     | 22,484         | 5,621          | 22,338         | 5,585          |
| City of Saint Jo       |           | 320,681.87             | 0.9024%     | 8,482          | 2,120          | 8,426          | 2,107          |
| Saint Jo ISD           |           | 1,940,298.33           | 5.4602%     | 51,320         | 12,830         | 50,986         | 12,747         |
| Siddell ISD            |           | 6,789.79               | 0.0191%     | 180            | 45             | 178            | 45             |
| <b>Total</b>           |           | <b>35,535,074.21</b>   | <b>100%</b> | <b>939,897</b> | <b>234,974</b> | <b>933,769</b> | <b>230,180</b> |

(Estimate) (Estimate)

**Budgeted Revenue**  
- Less Interest Revenue  
- Less Misc Revenue  
- Less Rent Income  
**Entity Budget Revenue**

947,382  
3,290  
1,185  
3,000  
939,897



# TEXAS ASSOCIATION *of* COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

May 23, 2024

Hon. Kevin Lee Benton  
Montague County Judge  
PO Box 475  
Montague, TX 76251-0475

Dear Judge Benton:

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) is pleased to enclose Montague County's employee benefit renewal for your upcoming plan anniversary date.

For over a decade, the Pool renewal has been below the state average for health plan rate increases. While high-cost claimants (individuals whose claims exceed \$50,000) and high-cost specialty medications continue to have a significant impact, the Pool renewal average of 4.6% is once again below the projected 2025 medical and prescription drug trend (healthcare cost inflation) for Texas, which is 7-13%.

Renewal rates are set annually using a comprehensive actuarial process that determines the amount needed by the Pool to fund claims and operating costs for the coming year. We then evaluate each individual county or district based on a combination of the group's size, claims experience, high-cost claimants, age and gender statistics, and geographic area (healthcare claims vary significantly by geographic region of the state). **Based on this analysis, Montague County's renewal rate may be above or below the Pool average.** Your renewal rates for Plan Year 2025 are enclosed, along with your TAC Employee Benefits and Wellness Consultants' contact information. Your renewal information may include alternate benefit plans (if not, alternates are available upon request).

As you may be aware, we are in the transition phase of a major update to OASys, our eligibility and enrollment platform. The functionality for entering your renewal response online through OASys is still being tested. Instructions for you to complete your renewal selections online will be provided within the next few weeks, with adequate time for you to meet the renewal response deadline.

TAC HEBP understands how valuable healthcare benefits are for your employees and their families. We appreciate your partnership with the Pool and are pleased to help Montague County offer this important employee benefit. Again, we thank you for your membership in the Pool and look forward to working with you during the upcoming plan year.

Sincerely,

Quincy Quinlan, Director  
Health and Benefits Services Department  
Texas Association of Counties

cc: Jennifer Essary

cc: Jennifer Fenoglio