

**MCLENNAN COUNTY APPRAISAL DISTRICT
2019 PRELIMINARY ANNUAL BUDGET**

	2018	ACCOUNT	2019	ACCOUNT	\$ CHANGE	PERCENT
	BUDGET	TOTAL		TOTAL		CHANGE
5000 SALARIES						
5001 ADMINISTRATION	358,509		286,325		(72,184)	Removal of CPA
5002 APPRAISAL	963,048		940,995		(22,053)	
5003 MAPPING	160,413		261,850		101,438	Reorganization of staff from Clerical
5004 CLERICAL	444,850		337,652		(107,198)	to Mapping
5008 AUTO & PHONE ALLOWANCE	137,020		138,040		1,020	
TOTAL SALARIES		2,063,840		1,964,862		
				-4.80%		
5100 BENEFITS						
5105 FICA TAX EXPENSE	158,425		157,300		(1,125)	
5110 HEALTH INSURANCE	234,000		222,500		(11,500)	
5110-1 PB&H DEDUCTIBLE (HRA)	34,000		32,900		(1,100)	
5113 DISABILITY	6,000		6,000		0	
5115 LIFE INSURANCE	8,850		8,800		(50)	
5120 LONGEVITY	14,832		13,500		(1,332)	
5125 PENSION	269,944		267,800		(2,144)	
5126 PENSION UAAL	30,000		29,300		(700)	
5130 UNEMPLOYMENT COMPENSATION	9,200		8,900		(300)	
5135 WORKMANS COMPENSATION	16,800		16,900		100	
TOTAL BENEFITS		782,051		763,900		
				-2.32%		
5200 PROFESSIONAL SERVICES						
5201 APPRAISAL REVIEW BOARD	80,000		80,000		0	
5205 APPRAISAL SERVICES	30,000		30,000		0	
5210 AUDIT	6,500		6,500		0	
5215 BOARD OF DIRECTORS	1,200		1,200		0	
5217 COBRA	0		0		0	
5218 COMPUTER SERVICES	10,000		20,000		10,000	
5220 CONSULTING SERVICES	0		0		0	
5220-1 ACCOUNTING	0		11,700		11,700	Estimating 18 months @ \$650
5220-2 MISC CONSULTING	0		0		0	
5220-3 TXMASS	0		0		0	
5220-5 HOMESTEAD AUDIT	110,600		110,600		0	
5222 LAWN SERVICE	3,000		3,000		0	
5225 JANITORIAL SERVICES	22,000		20,000		(2,000)	
5229 ARBITRATION	3,000		5,000		2,000	
5230 LEGAL SERVICES	0		0		0	
5230-1 RETAINER	24,000		24,000		0	
5230-2 COURT COST	450,000		300,000		(150,000)	Reducing due to Litigation fund balance
5230-3 MISC LEGAL SERVICES	20,000		20,000		0	
5230-4 ARB Legal Counsel	5,000		5,000		0	
5233 MOVING SERVICE	0		0		0	
5234 PAYROLL SERVICE FEE	4,869		4,869		0	
5235 PERSONAL PROPERTY LISTS	2,500		2,800		300	
5239 SHREDDING SERVICE	500		500		0	
5240 TEMP SERVICES	75,000		60,000		(15,000)	More efficient processes
TOTAL PROFESSIONAL SERVICES		848,169		705,169		
				-16.86%		

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5300 OFFICE OPERATING EXPENSES				
5301 DUES AND MEMBERSHIPS	6,000	6,000	0	
5305 FORMS AND PRINTING	0	0		
5305-1 NOTICES	24,200	28,000	3,800	
5305-2 RENDITIONS	8,250	7,500	(750)	
5305-3 MISC	4,400	5,000	600	
5310 INSURANCE	7,300	7,700	400	
5315 LEGAL PUBLICATIONS	6,000	8,000	2,000	
5317 MILEAGE REIMBURSEMENT	1,000	1,000	0	
5320 OFFICE EQUIPMENT RENTAL	0	0		
5320-1 POSTAGE MACHINE	6,700	5,000	(1,700)	
5320-2 COPIERS	12,000	10,000	(2,000)	
5330 POSTAGE AND FREIGHT	0	0		
5330-1 POSTAGE	94,500	95,000	500	
5330-2 FREIGHT	900	1,500	600	
5335 SMALL EQUIPMENT AND FURNITURE	2,000	2,000	0	
5336 SMALL SOFTWARE	3,000	3,000	0	
5340 SUBSCRIPTIONS AND BOOKS	20,000	20,000	0	
5345 SUPPLIES	0	0		
5345-1 OFFICE SUPPLIES	24,000	24,000	0	
5350 TRAINING AND EDUCATION	17,000	17,000	0	
5355 TRAVEL	15,000	15,000	0	
5360 UTILITIES	0	0		
5360-1 PHONE AND INTERNET	20,000	14,000	(6,000)	
5360-2 ELECTRIC	27,000	23,000	(4,000)	
5360-4 WATER AND SEWER	4,800	4,000	(800)	
5365 MISC EXPENSE	1,351	1,000	(351)	
TOTAL OFFICE OPERATING EXPENSES		305,401	297,700	-2.52%
5400 MAINTENANCE EXPENSES				
5401 BUILDING	10,000	10,000	0	
5402 ELEVATOR	5,000	5,000	0	
5405 COMPUTER EQUIPMENT-HARDWARE	6,000	6,000	0	
5410 SMALL EQUIPMENT AND FUNITURE	3,000	3,000	0	
5415 SOFTWARE MAINTENANCE	0	0	0	
5415-1 TRUE AUTOMATION	104,421	118,000	13,579	Estimate from software vendor
5415-5 SOFTWARE SERVICE	6,000	6,000	0	
5415-6 ESRI	10,000	10,000	0	
5415-7 EMAIL LICENSE	0	0	0	
5420 TELEPHONE MAINTENANCE	1,800	0	(1,800)	
TOTAL MAINTENANCE EXPENSES		146,221	158,000	8.06%
5500 CAPITAL OUTLAY				
5501 BUILDING IMPROVEMENTS	5,000	5,000	0	
5502 SMALL EQUIPMENT	5,000	5,000	0	
5505 LARGE EQUIPMENT	60,000	40,000	(20,000)	Computers
5510 LARGE FURNITURE	1,000	1,000	0	
5515 SOFTWARE	0	0	0	
5525 AERIAL PHOTOGRAPHY	196,000	171,000	(25,000)	elimination of Change Finder program
TOTAL CAPITAL OUTLAY		267,000	222,000	-16.85%

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5600 DEBT SERVICE EXPENSE			
5601 DEBT SERVICE INTEREST--BUILDING	50,256	46,736	(3,520)
5602 DEBT SERVICE INTEREST--EQUIPMENT			0
5603 DEBT SERVICE INTEREST--MAPPING			0
5605 DEBT SERVICE PRINCIPLE--BUILDING	77,356	80,876	3,520
5606 DEBT SERVICE PRINCIPLE--EQUIPMENT			0
5607 DEBT SERVICE PRINCIPLE--MAPPING			0
TOTAL DEBT SERVICE EXPENSE	127,612	127,611	0.00%

6000 CONTINGENCY FUND			
6001 BUILDING FUND			0
6005 EQUIPMENT FUND			0
6010 GENERAL CONTINGENCY FUND	100,000	100,000	0
TOTAL CONTINGENCY FUND	100,000	100,000	0.00%

TOTAL OPERATING BUDGET \$ 4,640,293 \$ 4,339,242
-6.49%

LESS BUDGETED GENERAL INCOME		
4033 INTEREST ON INVESTMENTS	150	150
4040 MISCELLANEOUS REVENUE	4,000	4,000
4045 BPP RENDITION PENALTY REVENUE	10,000	10,000
TOTAL GENERAL INCOME	14,150	14,150

LESS FUND BALANCE CREDIT TO ENTITIES 0 **385,853**

TOTAL ENTITY SUPPORT \$ 4,626,143 \$ 3,939,239
-14.85%

Items for consideration

Online Portal	11,600	This was approved in 2017 but funds were redirected
Change Finder	25,000	Planned on eliminating this project due to streetview photography
Remainder of Computers	36,000	Could also use money leftover from phone system in 2018 budget
	<u>72,600</u>	

Potential Entity Contribution

\$ 4,011,839

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