

## **MCLENNAN COUNTY APPRAISAL DISTRICT 2019 PROPOSED BUDGET DETAIL**

We currently serve 45 taxing entities that include 20 school districts, 19 cities, the county and 5 other entities. We are responsible for appraising more than 120,000 parcels with a market value in excess of twenty billion dollars. Our overall budget for 2019 will decrease by 3.8% from our 2018 budget. The major items responsible for the change include the removal of the CPA position, reducing what is budgeted for Legal expenses due to having the Litigation Fund balance account and reducing Temp Services due to more efficient processes.

### **ORDINARY INCOME**

Income is comprised of allocated payments from the taxing entities served by the appraisal district. Allocations are based on the percentage obtained by dividing the levy for each entity by the total levy of all entities. Additional income is generated from interest earned on the Money Market account at Extraco, miscellaneous income (copies, open records requests, and the sale of retired assets) and personal property rendition penalties. Interest on investments are still down because of a low interest rate environment.

### **EXPENSES**

**Salaries:** The total salary budget is down 0.8% due to the Financial Officer position being removed and reorganizing staff positions. A cost of living adjustment of 2.5% will be given to all employees. Our staff is currently comprised of 42 employees, of which 22 are appraisers. All but two, out of the 22 appraisers, are registered professional appraisers with the State of Texas. The trainees must complete the five-year training period to achieve this designation. We are using temporary staffing services to supplement the work of full-time employees as needed. This also allows us to control benefit costs.

We have three highly skilled mapping professionals. The appraisers are required to have professional designations that require extensive training and testing along with continuing education courses to continue their employment. All support staff are also required to take training courses that review new legislative mandates which affect all appraisal districts. Since training costs are high, it is a common practice for other districts to look for individuals who are already certified or close to certification. That is why it is very important that we try to retain our staff by paying competitive wages, otherwise we will constantly be paying more for training costs. The district has also started hosting International Association of Assessing Officers (IAAO) courses to offer additional professional designations to our staff to help with retention and saves on travel costs for the district.

**Benefits:** Health insurance costs are expected to increase approximately 10% over the 2018 costs, resulting from changes to the federal healthcare guidelines. However, the 2019 budget for Health Insurance has decreased by 5.2% due to changing how this line item is projected. The district is paying \$411.02 per month, per person, for employee only coverage in 2018. We have managed to reduce this cost by using our HRA plan and providing coverage with higher deductibles.

Longevity pay is granted to full time McCAD employees who have been with the district for at least five years as of January 1, 2008. Longevity is paid at a rate of \$4.00 per month, per full year of service, up to a maximum of \$1,200. Because training is so costly, longevity is used to retain experienced and well trained employees.

**Pension:** The TCDRS budgeted rate is 13% for 2019, which remains unchanged from 2018. We have also included \$30,000 in the budget to be applied to the district's TCDRS Unfunded Actuarial Accrued Liability (UAAL). This amount is the same as it has been for the last several years.

**Professional Services:** Appraisal Review Board (ARB) members will be paid at \$175.00 per full day and \$87.50 for half days. The chairman is paid \$200.00 per full day and \$100 for half days. The number of ARB members was decreased this year from 13 to 14 which allows for 4 panels and 2 spare members.

The appraisal services expense line item covers contractual services with Capitol Appraisal Group. Capitol appraisal works utility properties, mineral properties, and specialty properties. These specialty properties include: Riesel Power Plant, telephone towers and cable companies.

Legal fees are budgeted for the services of Mr. Robert Meyers and fees associated with miscellaneous litigation. Growing litigation expenses are responsible for the decreased refunds to the entities in past years. We are lowering the 2019 Budget for legal fees as we now have the Litigation Fund, should expenses exceed the budget.

Temp services have also decreased due to revamping the protest process in order to be more efficient and less time consuming. We no longer need as many temps during ARB.

2019 is the last year of payments for the Homestead Audit service which has generated an additional \$584,000 in taxes and interest to date. The program is expected to return 4 times the cost at completion, and we intend to continue this program on five year rotation.

**Office Operating Expenses:** Office supplies have increased in cost over the last few years and the district has increased its use of state purchasing contracts. Printing expenses including costs for processing Notices of Appraised Value, personal property renditions, and personal property penalty letters have also increased. Additional postage costs are due to increased requirements to notify taxpayers of changes and increases in the amount of certified mail. Insurance expenses cover general liability, property (real and contents), electronic data processing, accounts receivable/valuable papers, commercial crime, umbrella liability, and employee/public officials liability.

**Maintenance Expenses:** The software maintenance budget includes maintenance expenses for the computer assisted mass appraisal software used for valuing properties, as well as, software for GIS mapping, and deed information. These items increase approximately 2%-3% each year. Since replacing our old elevator, we have been able to reduce our overall building maintenance costs.

## **CAPITAL OUTLAY**

We will be flying each school district according to our future reappraisal plans. Continuing with “Change Finder” options to our aerial flights, we will be able to work more efficiently and also meet legislation mandates for inspecting properties once every three years. It also allows us to pick up new improvements that did not have building permits issued on them. The cost for aerials will be minimal when compared to the value added by picking up these new improvements. In addition to aerial imagery, the district has begun to utilize a street view photography vendor that provides high resolution images of improved properties. The vendor will be able to provide photographs faster and cheaper than the district can, while leaving the appraisers to focus on accurate evaluations. We replaced our servers in 2015 and expect them to remain in service until 2021. Desktop computers were replaced in 2012 and 2013, and we plan to replace half of them in 2019 and the other half in 2020, should the board approve the purchases. A third of the desktops could be purchased with the funds leftover from the new telephone system purchase at the end of the 2018 FY.

## **DEBT SERVICE EXPENSE**

These budgeted expenses cover twelve months of mortgage payments in 2018. We refinanced the building with Capital One in 2016, lowering our interest rate from 5.84545% to 4.5%. This will save the entities over \$100,000 in additional interest over the life of the loan.

## **CONTINGENCY FUND**

The contingency fund remains at \$100,000, as we have designated excess funds for contingency items. There is no pending litigation against the District other than valuation related cases. Additionally, the board has implemented policies to ensure that sufficient capital reserves are in place to maintain a positive fund balance, now and in the future, as well as having developed a long term budget.

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

	2018 BUDGET	ACCOUNT TOTAL	2019	ACCOUNT TOTAL	\$ CHANGE
<b>5000 SALARIES</b>					
5001 ADMINISTRATION	358,509		293,475		(65,034)
5002 APPRAISAL	963,048		953,020		(10,028)
5003 MAPPING	160,413		267,585		107,173
5004 CLERICAL	444,850		396,102		(48,748)
5008 AUTO & PHONE ALLOWANCE	137,020		137,020		0
<b>TOTAL SALARIES</b>		<b>2,063,840</b>		<b>2,047,202</b>	-0.81%
<b>5100 BENEFITS</b>					
5105 FICA TAX EXPENSE	158,425		153,900		(4,525)
5110 HEALTH INSURANCE	234,000		227,900		(6,100)
5110-1 PB&H DEDUCTIBLE (HRA)	34,000		33,700		(300)
5113 DISABILITY	6,000		6,100		100
5115 LIFE INSURANCE	8,850		8,600		(250)
5120 LONGEVITY	14,832		13,500		(1,332)
5125 PENSION	269,944		262,200		(7,744)
5126 PENSION UAAL	30,000		30,100		100
5130 UNEMPLOYMENT COMPENSATION	9,200		9,200		0
5135 WORKMANS COMPENSATION	16,800		16,500		(300)
<b>TOTAL BENEFITS</b>		<b>782,051</b>		<b>761,700</b>	-2.60%
<b>5200 PROFESSIONAL SERVICES</b>					
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
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)
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)
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>848,169</b>		<b>705,169</b>	-16.86%
<b>5300 OFFICE OPERATING EXPENSES</b>					
5301 DUES AND MEMBERSHIPS	6,000		6,000		0
5305 FORMS AND PRINTING	0		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		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		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		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		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)
<b>TOTAL OFFICE OPERATING EXPENSES</b>		<b>305,401</b>		<b>297,700</b>	-2.52%

<b>5400 MAINTENANCE EXPENSES</b>				
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 FURNITURE	3,000	3,000		0
5415 SOFTWARE MAINTENANCE	0	0		0
5415-1 TRUE AUTOMATION	104,421	129,000		24,579
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)
<b>TOTAL MAINTENANCE EXPENSES</b>		<b>146,221</b>		<b>169,000</b> 15.58%
<b>5500 CAPITAL OUTLAY</b>				
5501 BUILDING IMPROVEMENTS	5,000	5,000		0
5502 SMALL EQUIPMENT	5,000	5,000		0
5505 LARGE EQUIPMENT	60,000	50,000		(10,000)
5510 LARGE FURNITURE	1,000	1,000		0
5515 SOFTWARE	0	0		0
5525 AERIAL PHOTOGRAPHY	196,000	196,000		0
<b>TOTAL CAPITAL OUTLAY</b>		<b>267,000</b>		<b>257,000</b> -3.75%
<b>5600 DEBT SERVICE EXPENSE</b>				
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
<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>127,612</b>		<b>127,611</b> 0.00%
<b>6000 CONTINGENCY FUND</b>				
6001 BUILDING FUND				0
6005 EQUIPMENT FUND				0
6010 GENERAL CONTINGENCY FUND	100,000	100,000		0
<b>TOTAL CONTINGENCY FUND</b>		<b>100,000</b>		<b>100,000</b> 0.00%
<b>TOTAL OPERATING BUDGET</b>		<b>\$ 4,640,293</b>		<b>\$ 4,465,382</b> -3.77%
<b>LESS BUDGETED GENERAL INCOME</b>				
4033 INTEREST ON INVESTMENTS	150	150		
4040 MISCELLANEOUS REVENUE	4,000	4,000		
4045 BPP RENDITION PENALTY REVENUE	10,000	10,000		
<b>TOTAL GENERAL INCOME</b>	<b>14,150</b>	<b>14,150</b>		
<b>LESS FUND BALANCE CREDIT TO ENTITIES</b>	0	0		
<b>TOTAL ENTITY SUPPORT</b>		<b>\$ 4,626,143</b>		<b>\$ 4,451,232</b> -3.78%

**MCLENNAN COUNTY APPRAISAL DISTRICT  
YEARLY BUDGET COMPARISON**

<b>YEAR</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>TOTAL BUDGET AMOUNT</b>	3,846,659	3,792,019	4,514,164	3,931,923	4,015,115	4,640,293	4,465,382
<b>% BUDGET INCREASE</b>	3.22%	-1.42%	19.04%	-12.90%	2.12%	15.57%	-3.77%
<b>ENTITY CONTRIBUTION</b>	3,377,201	3,616,635	4,498,164	3,913,850	3,998,615	4,626,143	4,451,232
<b>TOTAL EXPENSE AUDITED</b>	3,512,657	3,872,914	3,702,733	3,905,032	3,628,095		
<b>***WHAT SHOULD HAVE BEEN CREDITED</b>	-135,456	-256,279	795,431	8,818	370,520		
<b>ENTITY ACTUAL CREDITED AMOUNT</b>	155,384	36,929	0	0	385,853		
<b>FUND BALANCE</b>	36,929	0	611,282	630,655	630,655		
<b>CONTINGENCY FUNDS</b>	250,000	250,000	750,000	200,000	150,000	100,000	100,000
<b>NUMBER OF EMPLOYEES</b>	43	41	41	41	41	42	42
<b>*** This is the difference between the Entity Contribution &amp; what the District actually spent.</b>							

**MCLENNAN COUNTY APPRAISAL DISTRICT  
Profit Loss Budget Yearly Comparison**

	Final Budget			Approved	Estimated	Forecast						
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
4020 - Revenue from Taxing Entities	4,498,164.00	3,913,850.00	3,998,615.00	4,626,143	4,451,232	96.2%	4,401,778	98.9%	4,467,926	101.5%	4,449,297	99.6%
4025 - Surplus from Prior Year	0.00				-							
4030 - Interest on Investments	3,500.00	150.00	2,000.00	150	150	100.0%	150	100.0%	150	100.0%	150	100.0%
4032 - Interest from CD's												
4033 - Interest from MM*Met Life												
4040 - Miscellaneous Revenue	1,000.00	3,422.65	3,000.00	4,000	4,000	100.0%	4,000	100.0%	4,000	100.0%	4,000	100.0%
4045 - BPP RENDITION PENALTY REVENUE	11,500.00	14,500.00	11,500.00	10,000	10,000	100.0%	10,000	100.0%	10,000	100.0%	10,000	100.0%
<b>Total Income</b>	<b>4,514,164.00</b>	<b>3,931,922.65</b>	<b>4,015,115.00</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>96.2%</b>	<b>4,415,928</b>	<b>98.9%</b>	<b>4,482,076</b>	<b>101.5%</b>	<b>4,463,447</b>	<b>99.6%</b>
<b>Gross Profit</b>	<b>4,514,164.00</b>	<b>3,931,922.65</b>	<b>4,015,115.00</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>96.2%</b>	<b>4,415,928</b>	<b>98.9%</b>	<b>4,482,076</b>	<b>101.5%</b>	<b>4,463,447</b>	<b>99.6%</b>
<b>Expense</b>												
<b>5000 - Salaries</b>												
5001 - Administration	293,829.26	277,000.00	277,000.00	358,509	293,475	81.9%	300,812	102.5%	308,332	102.5%	316,040	102.5%
5002 - Appraisal	889,080.00	906,000.00	921,000.00	963,048	953,020	99.0%	976,846	102.5%	1,001,267	102.5%	1,026,298	102.5%
5003 - Mapping	151,000.00	153,072.21	155,000.00	160,413	267,585	166.8%	274,275	102.5%	281,131	102.5%	288,160	102.5%
5004 - Clerical	403,500.00	417,000.00	443,000.00	444,850	396,102	89.0%	406,005	102.5%	416,155	102.5%	426,559	102.5%
5006 - Part Time												
5008 - Auto and Phone Allowance	129,759.50	129,760.00	132,040.00	137,020	137,020	100.0%	137,020	100.0%	137,020	100.0%	137,020	100.0%
<b>Total 5000 - Salaries</b>	<b>1,867,168.76</b>	<b>1,882,832.21</b>	<b>1,928,040.00</b>	<b>2,063,840</b>	<b>2,047,202</b>	<b>99.2%</b>	<b>2,094,957</b>	<b>102.3%</b>	<b>2,143,905</b>	<b>102.3%</b>	<b>2,194,077</b>	<b>102.3%</b>
<b>5100 - Benefits</b>												
5105 - FICA Tax Expense	140,900.00	143,800.00	148,000.00	158,425	153,900	97.1%	167,597	108.9%	171,512	102.3%	175,526	102.3%
<b>5110 - Health Insurance</b>												
5110-1 - PB&H-Deductible	30,000.00	30,000.00	30,000.00	34,000	33,700	99.1%	30,000	89.0%	30,000	100.0%	30,000	100.0%
5110 - Health Insurance - Other	160,000.00	194,600.00	204,000.00	234,000	227,900	97.4%	239,295	105.0%	251,260	105.0%	263,823	105.0%
<b>Total 5110 - Health Insurance</b>	<b>190,000.00</b>	<b>224,600.00</b>	<b>234,000.00</b>	<b>268,000.00</b>	<b>261,600</b>	<b>97.6%</b>	<b>269,295</b>	<b>102.9%</b>	<b>281,260</b>	<b>104.4%</b>	<b>293,823</b>	<b>104.5%</b>
5113 - Disability Long Term Insurance	5,000.00	5,591.18	6,000.00	6,000	6,100	101.7%	6,000	98.4%	6,000	100.0%	6,000	100.0%
5115 - Life Insurance	7,600.00	8,253.53	8,750.00	8,850	8,600	97.2%	8,750	101.7%	8,750	100.0%	8,750	100.0%
5120 - Longevity	10,992.00	12,384.00	14,100.00	14,832	13,500	91.0%	17,856	132.3%	19,776	110.8%	22,752	115.0%
5125 - Pension	242,000.00	254,610.00	253,000.00	269,944	262,200	97.1%	272,344	103.9%	278,708	102.3%	285,230	102.3%
5126 - Pension UAAL-TCDRS	30,000.00	30,000.00	30,000.00	30,000	30,100	100.3%	30,000	99.7%	30,000	100.0%	30,000	100.0%
5130 - Unemployment Compensation	7,700.00	9,100.00	9,200.00	9,200	9,200	100.0%	9,200	100.0%	9,200	100.0%	9,200	100.0%
5135 - Workers Compensation-TML	9,095.64	11,000.00	9,100.00	16,800	16,500	98.2%	11,000	66.7%	11,000	100.0%	11,000	100.0%
<b>Total 5100 - Benefits</b>	<b>643,287.64</b>	<b>699,338.71</b>	<b>712,150.00</b>	<b>782,051</b>	<b>761,700</b>	<b>97.4%</b>	<b>792,042</b>	<b>104.0%</b>	<b>816,206</b>	<b>103.1%</b>	<b>842,281</b>	<b>103.2%</b>
<b>5200 - Professional Services</b>												
5201 - Appraisal Review Board	80,000.00	89,177.37	80,000.00	80,000	80,000	100.0%	80,000	100.0%	80,000	100.0%	80,000	100.0%
5205 - Appraisal Services	25,800.00	27,500.00	27,500.00	30,000	30,000	100.0%	30,000	100.0%	30,000	100.0%	30,000	100.0%
5210 - Audit-PB&H	6,000.00	6,200.00	6,500.00	6,500	6,500	100.0%	6,700	103.1%	6,700	100.0%	6,700	100.0%
5215 - Board of Directors	1,200.00	1,200.00	1,200.00	1,200	1,200	100.0%	1,200	100.0%	1,200	100.0%	1,200	100.0%
5217 - Cobra												
5218 - Computer Services	3,500.00	3,500.00	12,500.00	10,000	20,000	200.0%	20,000	100.0%	20,000	100.0%	20,000	100.0%
<b>5220 - Consulting Services</b>												
5220-1 - Accounting	3,000.00	20,000.00	15,000.00	-	11,700		11,700		11,700		11,700	
5220-2 - Misc Consulting	40,000.00											
5220-3 - Txmass												
5220 - Homestead Audit Service			124,023.50	110,600.00	110,600.00							
<b>Total 5220 - Consulting Services</b>	<b>43,000.00</b>	<b>20,000.00</b>	<b>139,023.50</b>	<b>110,600.00</b>	<b>122,300.00</b>	<b>110.6%</b>	<b>11,700.00</b>	<b>9.6%</b>	<b>11,700.00</b>	<b>100.0%</b>	<b>11,700.00</b>	<b>100.0%</b>

**MCLENNAN COUNTY APPRAISAL DISTRICT  
Profit Loss Budget Yearly Comparison**

	Final Budget			Approved	Estimated		Forecast					
	2015	2016	2017				2018	2019		2020	2021	2022
5222 - Lawn Service	2,540.00	3,000.00	3,200.00	3,000	3,000	100.0%	3,000	100.0%	3,000	100.0%	3,000	100.0%
5225 - Janitorial Services-PBMS	21,600.00	20,000.00	22,000.00	22,000	20,000	90.9%	20,000	100.0%	20,000	100.0%	20,000	100.0%
5229 - Arbitration	2,700.00	5,500.00	3,000.00	3,000	5,000	166.7%	3,000	60.0%	3,000	100.0%	3,000	100.0%
<b>5230 - Legal Services</b>												
5230-1 - Retainer-MVBA	22,800.00	22,800.00	22,800.00	24,000	24,000	100.0%	24,000	100.0%	24,000	100.0%	24,000	100.0%
5230-2 - Court Cost-MVBA	276,814.79	600,000.00	200,000.00	450,000	300,000	66.7%	300,000	100.0%	300,000	100.0%	300,000	100.0%
5230-3 - Misc Legal Services	40,000.00	30,000.00	20,000.00	20,000	20,000	100.0%	20,000	100.0%	20,000	100.0%	20,000	100.0%
5230-4 - ARB Legal Counsel-RAY ARMSTRON	5,708.98	3,500.00	6,000.00	5,000	5,000	100.0%	6,000	120.0%	6,000	100.0%	6,000	100.0%
<b>Total 5230 - Legal Services</b>	<b>345,323.77</b>	<b>656,300.00</b>	<b>248,800.00</b>	<b>499,000</b>	<b>349,000</b>	<b>69.9%</b>	<b>350,000</b>	<b>100.3%</b>	<b>350,000</b>	<b>100.0%</b>	<b>350,000</b>	<b>100.0%</b>
<b>5233 - Moving Service</b>												
5234 - Payroll Service Fee	6,590.71	6,500.00	4,869.00	4,869	4,869	100.0%	4,869	100.0%	4,869	100.0%	4,869	100.0%
5235 - Personal Property Lists	2,355.00	2,500.00	2,556.00	2,500	2,800	112.0%	2,800	100.0%	2,800	100.0%	2,800	100.0%
5239 - Shredding Service	500.00	500.00	500.00	500	500	100.0%	500	100.0%	500	100.0%	500	100.0%
5240 - Temp Service	80,000.00	80,000.00	80,000.00	75,000	60,000	80.0%	60,000	100.0%	60,000	100.0%	60,000	100.0%
<b>Total 5200 - Professional Services</b>	<b>621,109.48</b>	<b>921,877.37</b>	<b>631,648.50</b>	<b>848,169</b>	<b>705,169</b>	<b>83.1%</b>	<b>593,769</b>	<b>84.2%</b>	<b>593,769</b>	<b>100.0%</b>	<b>593,769</b>	<b>100.0%</b>
<b>5300 - Office Operation Expenses</b>												
5301 - Dues and Memberships	6,000.00	6,000.00	6,000.00	6,000	6,000	100.0%	6,000	100.0%	6,000	100.0%	6,000	100.0%
<b>5305 - Forms and Printing</b>												
5305-1 - Notices	22,000.00	24,000.00	24,100.00	24,200	28,000	115.7%	28,000	100.0%	28,000	100.0%	28,000	100.0%
5305-2 - Renditions	5,600.00	7,500.00	7,500.00	8,250	7,500	90.9%	7,500	100.0%	7,500	100.0%	7,500	100.0%
5305-3 - Misc	4,156.24	6,000.00	4,400.00	4,400	5,000	113.6%	4,400	88.0%	4,400	100.0%	4,400	100.0%
<b>Total 5305 - Forms and Printing</b>	<b>31,756.24</b>	<b>37,500.00</b>	<b>36,000.00</b>	<b>36,850</b>	<b>40,500</b>	<b>109.9%</b>	<b>39,900</b>	<b>98.5%</b>	<b>39,900</b>	<b>100.0%</b>	<b>39,900</b>	<b>100.0%</b>
5310 - Insurance on Bldg-TML	7,100.00	7,100.00	7,393.12	7,300	7,700	105.5%	7,500	97.4%	7,600	101.3%	7,700	101.3%
5315 - Legal Publications-Waco Tribune	10,908.85	9,500.00	9,500.00	6,000	8,000	133.3%	8,000	100.0%	8,000	100.0%	8,000	100.0%
5317 - Mileage Reimbursement	4,200.00	4,200.00	4,200.00	1,000	1,000	100.0%	1,000	100.0%	1,000	100.0%	1,000	100.0%
<b>5320 - Office Equipment Rental</b>												
5320-1 - Postage Machine-Neopost	7,203.60	6,607.29	7,008.00	6,700	5,000	74.6%	5,000	100.0%	5,000	100.0%	5,000	100.0%
5320-2 - Copiers-CTWP	11,000.00	11,550.00	12,000.00	12,000	10,000	83.3%	10,000	100.0%	10,000	100.0%	10,000	100.0%
<b>Total 5320 - Office Equipment Rental</b>	<b>18,203.60</b>	<b>18,157.29</b>	<b>19,008.00</b>	<b>18,700</b>	<b>15,000</b>	<b>80.2%</b>	<b>15,000</b>	<b>100.0%</b>	<b>15,000</b>	<b>100.0%</b>	<b>15,000</b>	<b>100.0%</b>
<b>5330 - Postage and Freight</b>												
5330-1 - Postage	85,000.00	86,000.00	90,000.00	94,500	95,000	100.5%	97,850	103.0%	100,786	103.0%	103,809	103.0%
5330-2 - Freight	900.00	900.00	900.00	900	1,500	166.7%	1,500	100.0%	1,500	100.0%	1,500	100.0%
<b>Total 5330 - Postage and Freight</b>	<b>85,900.00</b>	<b>86,900.00</b>	<b>90,900.00</b>	<b>95,400</b>	<b>96,500</b>	<b>101.2%</b>	<b>99,350</b>	<b>103.0%</b>	<b>102,286</b>	<b>103.0%</b>	<b>105,309</b>	<b>103.0%</b>
5335 - Small Equipment and Furniture	3,000.00	3,000.00	2,500.00	2,000	2,000	100.0%	2,000	100.0%	2,000	100.0%	2,000	100.0%
5336 - Small Software	3,500.00	4,800.00	4,800.00	3,000	3,000	100.0%	3,000	100.0%	3,000	100.0%	3,000	100.0%
5340 - Subscriptions and Books	9,500.00	19,700.00	19,700.00	20,000	20,000	100.0%	20,000	100.0%	20,000	100.0%	20,000	100.0%
<b>5345 - Supplies</b>												
5345-1 - Office Supplies	31,500.00	31,500.00	31,500.00	24,000	24,000	100.0%	24,000	100.0%	24,000	100.0%	24,000	100.0%
<b>Total 5345 - Supplies</b>	<b>31,500.00</b>	<b>31,500.00</b>	<b>31,500.00</b>	<b>24,000</b>	<b>24,000</b>	<b>100.0%</b>	<b>24,000</b>	<b>100.0%</b>	<b>24,000</b>	<b>100.0%</b>	<b>24,000</b>	<b>100.0%</b>
5350 - Training and Education	20,000.00	20,018.06	20,000.00	17,000	17,000	100.0%	20,000	117.6%	20,000	100.0%	20,000	100.0%
5355 - Travel	16,005.86	15,000.00	20,000.00	15,000	15,000	100.0%	15,000	100.0%	15,000	100.0%	15,000	100.0%
<b>5360 - Utilities</b>												
5360-1 - Phone and Internet	23,000.00	21,400.00	20,000.00	20,000	14,000	70.0%	14,000	100.0%	14,000	100.0%	14,000	100.0%
5360-2 - Electric-Hudson	25,000.00	27,000.00	27,000.00	27,000	23,000	85.2%	24,000	104.3%	24,000	100.0%	25,000	104.2%
5360-4 - Water and Sewer-City of Waco	4,800.00	4,800.00	4,800.00	4,800	4,000	83.3%	4,000	100.0%	4,000	100.0%	4,000	100.0%
<b>Total 5360 - Utilities</b>	<b>52,800.00</b>	<b>53,200.00</b>	<b>51,800.00</b>	<b>51,800</b>	<b>41,000</b>	<b>79.2%</b>	<b>42,000</b>	<b>102.4%</b>	<b>42,000</b>	<b>100.0%</b>	<b>43,000</b>	<b>102.4%</b>
5365 - Misc Expenses	1,350.00	1,350.00	1,350.00	1,351	1,000	74.0%	1,000	100.0%	1,000	100.0%	1,000	100.0%
5366 - Bank Service Fee												
<b>Total 5300 - Office Operation Expenses</b>	<b>301,724.55</b>	<b>317,925.35</b>	<b>324,651.12</b>	<b>305,401</b>	<b>297,700</b>	<b>97.5%</b>	<b>303,750</b>	<b>102.0%</b>	<b>306,786</b>	<b>101.0%</b>	<b>310,909</b>	<b>101.3%</b>

**MCLENNAN COUNTY APPRAISAL DISTRICT  
Profit Loss Budget Yearly Comparison**

	Final Budget			Approved	Estimated		Forecast						
	2015	2016	2017	2018	2019		2020	2021	2022				
<b>5400 · Maintenance Expenses</b>													
5401 · Building	15,624.24	19,254.55	15,000.00	10,000	10,000	100.0%	15,000	150.0%	15,000	100.0%	15,000	100.0%	100.0%
5402 · Elevator	51,645.02	5,000.00	5,000.00	5,000	5,000	100.0%	5,000	100.0%	5,000	100.0%	5,000	100.0%	100.0%
5405 · Computer Equipment-Hardware	23,000.00	6,000.00	6,000.00	6,000	6,000	100.0%	6,000	100.0%	6,000	100.0%	6,000	100.0%	100.0%
5410 · Small Equipment and Furniture	1,989.00	4,000.00	3,000.00	3,000	3,000	100.0%	3,000	100.0%	3,000	100.0%	3,000	100.0%	100.0%
<b>5415 · Software Maintenance</b>													
5415-1 · True Automation-Harris	109,884.32	97,815.00	116,567.00	104,421	129,000	123.5%	130,000	100.8%	131,000	100.8%	132,000	100.8%	100.8%
5415-5 · Software Service	5,000.00	6,000.00	6,000.00	6,000	6,000	100.0%	6,000	100.0%	6,000	100.0%	6,000	100.0%	100.0%
5415-6 · ESRI	10,000.00	10,000.00	10,000.00	10,000	10,000	100.0%	10,000	100.0%	10,000	100.0%	10,000	100.0%	100.0%
5415-7 · Email License	4,820.00												
<b>Total 5415 · Software Maintenance</b>	<b>129,704.32</b>	<b>113,815.00</b>	<b>132,567.00</b>	<b>120,421</b>	<b>145,000</b>	<b>120.4%</b>	<b>146,000</b>	<b>100.7%</b>	<b>147,000</b>	<b>100.7%</b>	<b>148,000</b>	<b>100.7%</b>	<b>100.7%</b>
5420 · Telephone Maintenance-PHD	1,662.99	1,800.00	1,800.00	1,800	-	0.0%	1,800	100.0%	1,800	100.0%	1,800	100.0%	100.0%
<b>Total 5400 · Maintenance Expenses</b>	<b>223,625.57</b>	<b>149,869.55</b>	<b>163,367.00</b>	<b>146,221</b>	<b>169,000</b>	<b>115.6%</b>	<b>176,800</b>	<b>104.6%</b>	<b>177,800</b>	<b>100.6%</b>	<b>178,800</b>	<b>100.6%</b>	<b>100.6%</b>
<b>Total Expense</b>	<b>3,656,916.00</b>	<b>3,971,843.19</b>	<b>3,759,856.62</b>	<b>4,143,082</b>	<b>3,980,771</b>	<b>96.1%</b>	<b>3,961,317</b>	<b>99.5%</b>	<b>4,038,465</b>	<b>101.9%</b>	<b>4,119,836</b>	<b>102.0%</b>	<b>102.0%</b>
<b>Net Ordinary Income</b>	<b>857,248.00</b>	<b>-39,920.54</b>	<b>255,258.38</b>	<b>494,612</b>	<b>484,611</b>	<b>98.0%</b>	<b>454,611</b>	<b>93.8%</b>	<b>443,611</b>	<b>97.6%</b>	<b>343,611</b>	<b>77.5%</b>	<b>77.5%</b>
<b>Other Income/Expense</b>													
<b>Other Expense</b>													
<b>5500 · Capital Outlay</b>													
5501 · Building Improvements	5,000.00	5,000.00	5,000.00	5,000	5,000	100.0%	5,000	100.0%	5,000	100.0%	5,000	100.0%	100.0%
5502 · Small Equipment	14,000.00	10,000.00	10,000.00	5,000	5,000	100.0%	5,000	100.0%	10,000	200.0%	10,000	100.0%	100.0%
5505 · Large Equipment	115,900.00	20,000.00	20,000.00	60,000	50,000	83.3%	20,000	40.0%	120,000	600.0%	20,000	16.7%	16.7%
5510 · Large Furniture	0.00	1,000.00	1,000.00	1,000	1,000	100.0%	1,000	100.0%	1,000	100.0%	1,000	100.0%	100.0%
<b>5515 · Software</b>													
5525 · Aerial Photography-Pictometry	54,341.00	70,000.00	70,000.00	196,000	196,000	100.0%	196,000	100.0%	80,000	40.8%	80,000	100.0%	100.0%
<b>Total 5500 · Capital Outlay</b>	<b>189,241.00</b>	<b>106,000.00</b>	<b>106,000.00</b>	<b>267,000</b>	<b>257,000</b>	<b>96.3%</b>	<b>227,000</b>	<b>88.3%</b>	<b>216,000</b>	<b>95.2%</b>	<b>116,000</b>	<b>53.7%</b>	<b>53.7%</b>
<b>5600 · Debt Service Expense</b>													
5601 · Debt Svc Interest-Bldg-Cap 1	78,901.65	101,415.00	71,331.71	50,256.00	46,735.63	104.6%	43,055.29	104.6%	39,207.46	104.6%	35,184.52	104.6%	104.6%
5605 · Debt Svc Principal-Bldg-Cap 1	61,929.83	92,167.77	69,499.77	77,356.00	80,875.75	93.0%	84,556.10	92.1%	88,403.92	91.1%	92,426.86	89.7%	89.7%
<b>Total 5600 · Debt Service Expense</b>	<b>140,831.48</b>	<b>193,582.77</b>	<b>140,831.48</b>	<b>127,612</b>	<b>127,611</b>	<b>100.0%</b>	<b>127,611</b>	<b>100.0%</b>	<b>127,611</b>	<b>100.0%</b>	<b>127,611</b>	<b>100.0%</b>	<b>100.0%</b>
<b>6000 · Contingency Fund</b>													
<b>6005 · Equipment Fund</b>													
6010 · General Contingency Fund	527,173.92	60,496.69	150,000.00	100,000	100,000	100.0%	100,000	100.0%	100,000	100.0%	100,000	100.0%	100.0%
<b>Total 6000 · Contingency Fund</b>	<b>527,173.92</b>	<b>60,496.69</b>	<b>150,000.00</b>	<b>100,000</b>	<b>100,000</b>	<b>100.0%</b>	<b>100,000</b>	<b>100.0%</b>	<b>100,000</b>	<b>100.0%</b>	<b>100,000</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Other Expense</b>	<b>857,246.40</b>	<b>360,079.46</b>	<b>396,831.48</b>	<b>494,612</b>	<b>484,611</b>	<b>98.0%</b>	<b>454,611</b>	<b>93.8%</b>	<b>443,611</b>	<b>97.6%</b>	<b>343,611</b>	<b>77.5%</b>	<b>77.5%</b>
<b>Net Other Income</b>	<b>-857,246.40</b>	<b>-360,079.46</b>	<b>-396,831.48</b>	<b>-494,612</b>	<b>-484,611</b>	<b>98.0%</b>	<b>-454,611</b>	<b>93.8%</b>	<b>-443,611</b>	<b>97.6%</b>	<b>-343,611</b>	<b>77.5%</b>	<b>77.5%</b>
<b>Net Income</b>	<b>1.60</b>	<b>-400,000.00</b>	<b>-141,573.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Annual Budget increase 15.7% 2018  
-3.8% 2017  
0.2% -10.0% 4.2%

Major Planned Expenses	2018	2017					
\$ 110,600.00	HS Audit	HS Audit	110,600	MD1200	15,000	Servers	100,000
\$ 250,000.00	Court Costs	Desktop PC	50,000	Photo project	126,000		
\$ 40,000.00	Telephone system	Photo project	126,000	Gravel path			
\$ 126,000.00	Photo project						
\$92,049.08	Financial Officer						
<b>\$ 618,649.08</b>							



## 2019 Projected Salaries and Benefits

A	B	C	D	E	F	G	H	I	J	K	L	M	N			
PAYROLL TYPE	NAME	2018 HOURLY	2018 Salary	AUTO PART OF 2018 SALARY	CHIEF'S 2.5% COLA FOR 2018	1/4 AVG PAY DIFF	One time Merit	COL		HOURLY 2019 H8/2080	PROJECTED			FICA O * .0765	HEALTH	
								TOTAL SALARIES FOR BUDGET 2019 E+G	TOTALS BY CATEGORY		2019 SALARY + AUTO	Projected Taxable Group Term Life	Salary +Auto + GTL		2018 bill 411.02 0.10 452.12	HRA
5001	CHIEF APPR	60.61	126,075.00	6480	3,150.00			129,225.00		62.13	\$135,705.00	\$1,753.57	\$137,458.57	10,515.58	5,425.46	731.71
5001	ASST CHIEF APPR	41.89	87,125.00	6480	2,175.00			89,300.00		42.93	\$95,780.00	\$152.88	\$95,932.88	7,338.87	5,425.46	731.71
5001	ADMIN ASST	17.82	37,075.00		925.00			38,000.00		18.27	\$38,000.00	\$46.80	\$38,046.80	2,910.58	5,425.46	731.71
5001	ADMIN ASST	17.33	36,050.00		900.00			36,950.00		17.76	\$36,950.00	\$65.96	\$37,015.96	2,831.72	5,425.46	731.71
									293,475.00		\$306,435.00	\$2,019.22	\$308,454.22			
5002	COMMERCIAL--SENIOR APPRAIS	41.39	86,100.00	6480	2,150.00			88,250.00		42.43	\$94,730.00	\$2,125.37	\$96,855.37	7,409.44	5,425.46	731.71
5002	COMMERCIAL--STAFF APPRAISE	28.82	59,950.00	6480	1,500.00			61,450.00		29.54	\$67,930.00	\$680.01	\$68,610.01	5,248.67	5,425.46	731.71
5002	COMMERCIAL--STAFF APPRAISE	20.79	43,250.00	6480	1,075.00			44,325.00		21.31	\$50,805.00	\$61.93	\$50,866.93	3,891.32	5,425.46	731.71
5002	COMMERCIAL--STAFF APPRAISE	27.84	57,900.00	6480	1,450.00			59,350.00		28.53	\$65,830.00	\$646.75	\$66,476.75	5,085.47	5,425.46	731.71
5002	COMMERCIAL--STAFF APPRAISE	16.26	33,825.00	6480	850.00			34,675.00		31.73	\$41,155.00	\$31.02	\$41,186.02	3,150.73	5,425.46	731.71
									288,050.00		\$320,450.00	\$3,545.08	\$323,995.08			
5002	RES--SUPERVISOR	28.55	59,375.00	6480	1,475.00			60,850.00		29.25	\$67,330.00	\$101.59	\$67,431.59	5,158.52	5,425.46	731.71
5002	RES--STAFF APPRAISER	26.12	54,325.00	6480	1,350.00			55,675.00		26.77	\$62,155.00	\$588.54	\$62,743.54	4,799.88	5,425.46	731.71
5002	RES--JR APPRAISER	16.00	33,275.00	6480	825.00			34,100.00		16.39	\$40,580.00	\$33.65	\$40,613.65	3,106.94	5,425.46	731.71
5002	RES--STAFF APPRAISER	20.70	43,050.00	6480	1,075.00			44,125.00		21.21	\$50,605.00	\$264.24	\$50,869.24	3,891.50	5,425.46	731.71
5002	RES--STAFF APPRAISER	20.19	42,000.00	6480	1,050.00			43,050.00		20.70	\$49,530.00	\$58.87	\$49,588.87	3,793.55	5,425.46	731.71
5002	RES--STAFF APPRAISER	19.28	40,100.00	6480	1,000.00			41,100.00		19.76	\$47,580.00	\$81.29	\$47,661.29	3,646.09	5,425.46	731.71
5002	RES--STAFF APPRAISER	19.28	40,100.00	6480	1,000.00			41,100.00		19.76	\$47,580.00	\$48.77	\$47,628.77	3,643.60	5,425.46	731.71
5002	RES--JR APPRAISER	17.72	36,865.00	6480	925.00			37,790.00		18.17	\$44,270.00	\$69.37	\$44,339.37	3,391.96	5,425.46	731.71
5002	RES--JR APPRAISER	17.81	37,040.00	6480	925.00			37,965.00		18.25	\$44,445.00	\$42.00	\$44,487.00	3,403.26	5,425.46	731.71
5002	RES--JR APPRAISER	17.72	36,865.00	6480	925.00			37,790.00		18.17	\$44,270.00	\$37.00	\$44,307.00	3,389.49	5,425.46	731.71
									433,545.00		\$498,345.00	\$1,325.33	\$499,670.33			
5002	BPP--SENIOR APPRAISER	32.27	67,125.00	2520	1,675.00			68,800.00		33.08	\$71,320.00	\$733.71	\$72,053.71	5,512.11	5,425.46	731.71
5002	BPP--APPRAISER	18.47	38,425.00	5460	950.00			39,375.00		18.93	\$44,835.00	\$0.00	\$44,835.00	3,429.88	5,425.46	731.71
5002	BPP--APPRAISER	19.93	41,450.00	5460	1,025.00			42,475.00		20.42	\$47,935.00	\$82.57	\$48,017.57	3,673.34	5,425.46	731.71
5002	BPP--STAFF APPRAISER	19.18	39,900.00	5460	1,000.00			40,900.00		19.66	\$46,360.00	\$41.01	\$46,401.01	3,549.68	5,425.46	731.71
5002	BPP--STAFF APPRAISER	18.70	38,900.00	5460	975.00			39,875.00		19.17	\$45,335.00	\$48.80	\$45,383.80	3,471.86	5,425.46	731.71
									231,425.00		\$255,785.00	\$906.09	\$256,691.09			

# 2019 Projected Salaries and Benefits

A	B	C	D	E	F	G	H	I	J	K	L	M	N			
PAYROLL TYPE	NAME	2018 HOURLY	2018 Salary	AUTO PART OF 2018 SALARY	CHIEF'S 2.5% COLA FOR 2018	1/4 AVG PAY DIFF	One time Merit	COL		HOURLY 2019	PROJECTED			FICA	HEALTH	
								TOTAL SALARIES FOR BUDGET 2019 E+G	TOTALS BY CATEGORY		SALARY + AUTO	Projected Taxable Group Term Life	Salary +Auto + GTL		2018 bill 411.02 0.10 452.12	HRA
			D*2080													
5003	GIS SUPERVISOR	34.24	71,225.00	1500	1,775.00			73,000.00		35.10	\$74,500.00	\$510.84	\$75,010.84	5,738.33	5,425.46	731.71
5003	GIS MAPPER	21.92	45,600.00	1000	1,150.00			46,750.00		22.48	\$47,750.00	\$43.68	\$47,793.68	3,656.22	5,425.46	731.71
5003	GIS MAPPER	20.94	43,550.00		1,100.00			44,650.00		21.47	\$44,650.00	\$47.16	\$44,697.16	3,419.33	5,425.46	731.71
5004	DATA ANALYST	16.26	33,825.00		850.00			34,675.00		16.67	\$34,675.00	\$34.83	\$34,709.83	2,655.30	5,425.46	731.71
5004	DATA ANALYST	16.26	33,825.00		850.00			34,675.00		16.67	\$34,675.00	\$20.90	\$34,695.90	2,654.24	5,425.46	731.71
5004	DATA ANALYST	15.87	33,010.00		825.00			33,835.00		16.27	\$33,835.00	\$31.81	\$33,866.81	2,590.81	5,425.46	731.71
								267,585.00			\$270,085.00	\$689.21	\$270,774.21			
5004	CUST SERV SUPERVISOR	22.12	46,000.00		1,150.00			47,150.00		22.67	\$47,150.00	\$79.74	\$47,229.74	3,613.08	5,425.46	731.71
5004	CS- DATA CLERK	13.04	27,125.00		675.00			27,800.00		13.37	\$27,800.00	\$5.38	\$27,805.38	2,127.11	5,425.46	731.71
5004	CS- DATA CLERK	13.05	27,150.00		675.00			27,825.00		13.38	\$27,825.00	\$15.59	\$27,840.59	2,129.81	5,425.46	731.71
5004	CS- DATA CLERK	13.05	27,150.00		675.00			27,825.00		13.38	\$27,825.00	\$15.59	\$27,840.59	2,129.81	5,425.46	731.71
5004	CS- DATA CLERK	19.23	40,000.00		1,000.00			41,000.00		19.71	\$41,000.00	\$165.12	\$41,165.12	3,149.13	5,425.46	731.71
5004	DATA ANALYST	16.26	33,825.00		850.00			34,675.00		16.67	\$34,675.00	\$34.83	\$34,709.83	2,655.30	5,425.46	731.71
5004	DATA ANALYST	14.28	29,700.00		750.00			30,450.00		14.64	\$30,450.00	\$10.46	\$30,460.46	2,330.23	5,425.46	731.71
5004	DATA ANALYST	14.28	29,700.00		750.00			30,450.00		14.64	\$30,450.00	\$56.24	\$30,506.24	2,333.73	5,425.46	731.71
5004	DATA ANALYST-BPP	12.50	26,000.00		650.00			26,650.00		12.81	\$26,650.00	\$0.00	\$26,650.00	2,038.73	5,425.46	731.71
5004	DATA ANALYST	12.50	26,000.00		650.00			26,650.00		12.81	\$26,650.00	\$0.00	\$26,650.00	2,038.73	5,425.46	731.71
5004	DATA ANALYST	12.02	25,002.00		625.00			25,627.00		12.32	\$25,627.00	\$0.00	\$25,627.00	1,960.47	5,425.46	731.71
5004	sales/ guard	0.00						50,000.00		24.04	\$50,000.00	\$0.00	\$50,000.00	433.76	5,425.46	731.71
			1,814,832	137020	45,350			1,910,182.00	396,102.00		\$396,102.00	\$382.96	\$346,484.96			
			1,997,202													

153,898.10      227,869.49      30,731.82  
**2,880.00**

**FICA      HEALTH      HRA**  
153,900.00      227,900.00      33,700.00

**AUTO = 137,020.00**

**\$2,047,202.00**

## 2019 Projected Salaries and Benefits

B	C	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
WORKERS														
PAYROLL TYPE	NAME	Life & AD&D Total		PENSION		UAAL	UNEMPLOYMENT	COMP	DISABILITY	TOTAL ANNUAL	BY CATEGORY SALARIES AND BENEFITS	TOTAL BENEFITS 2019		SALARIES ONLY
		Projected 2% Increase	LONGEVITY	13.00%	\$30,000 / 41	COMPENSATION .019 X 1ST \$9000	WORKSHEET	SALARY & BENEFITS 2019	TOTAL BENEFITS 2019					
		5115	5120	5125 (K+P)*0.13	5126	5130	5135	5113	TOTAL BENEFITS 2019					
5001	CHIEF APPR	578.04	528.00	17,710.29	714.29	216.67	1,384.19	458.68	\$175,721.48		\$46,496.48		129,230.00	
5001	ASST CHIEF APPR	407.98	336.00	12,495.08	714.29	216.67	976.96	270.36	\$124,846.26		\$35,546.26		89,300.00	
5001	ADMIN ASST	161.86	0.00	4,940.00	714.29	216.67	171.00	114.96	\$53,433.34		\$15,433.34		38,000.00	
5001	ADMIN ASST	157.39	0.00	4,803.50	714.29	216.67	166.28	104.76	\$52,167.74		\$15,217.74		36,950.00	
										<b>\$406,168.82</b>		<b>\$112,693.82</b>		<b>293,480.00</b>
5002	COMMERCIAL--SENIOR APPRAIS	403.50	816.00	12,420.98	714.29	216.67	966.25	277.20	\$126,236.87		\$29,381.50		88,250.00	
5002	COMMERCIAL--STAFF APPRAISE	289.35	1,200.00	8,986.90	714.29	216.67	692.89	192.60	\$92,308.55		\$23,698.54		61,450.00	
5002	COMMERCIAL--STAFF APPRAISE	216.40	288.00	6,642.09	714.29	216.67	518.21	128.40	\$69,639.49		\$18,772.56		44,330.00	
5002	COMMERCIAL--STAFF APPRAISE	280.40	672.00	8,645.26	714.29	216.67	671.47	184.20	\$89,103.68		\$22,626.94		59,350.00	
5002	COMMERCIAL--STAFF APPRAISE	175.30	0.00	5,350.15	714.29	216.67	419.78	219.72	\$57,589.83		\$16,403.82		34,680.00	
										<b>\$434,878.43</b>		<b>\$110,883.35</b>		<b>\$288,060.00</b>
5002	RES--SUPERVISOR	286.79	720.00	8,846.50	714.29	216.67	686.77	168.96	\$90,387.26		\$22,955.67		60,850.00	
5002	RES--STAFF APPRAISER	264.75	768.00	8,179.99	714.29	216.67	633.98	175.80	\$84,654.07		\$21,910.54		55,680.00	
5002	RES--JR APPRAISER	172.85	0.00	5,275.40	714.29	216.67	413.92	174.00	\$56,844.90		\$16,231.25		34,100.00	
5002	RES--STAFF APPRAISER	215.55	480.00	6,641.05	714.29	216.67	516.17	138.60	\$69,840.25		\$18,971.01		44,130.00	
5002	RES--STAFF APPRAISER	210.97	576.00	6,513.78	714.29	216.67	505.21	131.88	\$68,408.39		\$18,819.52		43,050.00	
5002	RES--STAFF APPRAISER	202.67	384.00	6,235.32	714.29	216.67	485.32	121.68	\$65,824.49		\$18,163.21		41,100.00	
5002	RES--STAFF APPRAISER	202.67	528.00	6,254.04	714.29	216.67	485.32	121.68	\$65,952.21		\$18,323.44		41,100.00	
5002	RES--JR APPRAISER	188.57	0.00	5,755.10	714.29	216.67	451.55	108.12	\$61,322.81		\$16,983.44		37,790.00	
5002	RES--JR APPRAISER	189.31	336.00	5,821.53	714.29	216.67	453.34	108.12	\$61,886.69		\$17,399.69		37,970.00	
5002	RES--JR APPRAISER	188.57	240.00	5,786.30	714.29	216.67	451.55	108.12	\$61,559.16		\$17,252.16		37,790.00	
										<b>\$686,680.25</b>		<b>\$187,009.92</b>		<b>\$433,560.00</b>
5002	BPP--SENIOR APPRAISER	303.79	720.00	9,365.20	714.29	216.67	727.46	213.00	\$95,983.40		\$23,929.70		68,800.00	
5002	BPP--APPRAISER	190.98	0.00	5,828.55	714.29	216.67	457.32	128.40	\$61,958.25		\$17,123.25		39,380.00	
5002	BPP--APPRAISER	204.18	432.00	6,287.71	714.29	216.67	488.94	125.04	\$66,316.91		\$18,299.34		42,480.00	
5002	BPP--STAFF APPRAISER	197.47	480.00	6,089.20	714.29	216.67	472.87	118.32	\$64,396.69		\$17,995.67		40,900.00	
5002	BPP--STAFF APPRAISER	193.11	480.00	5,955.95	714.29	216.67	462.42	116.64	\$63,151.91		\$17,768.11		39,880.00	
										<b>\$351,807.17</b>		<b>\$95,116.08</b>		<b>\$231,440.00</b>

# 2019 Projected Salaries and Benefits

B	C	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
WORKERS															
PAYROLL TYPE	NAME	Life & AD&D Total		PENSION	UAAL	UNEMPLOYMENT	COMP	DISABILITY	TOTAL ANNUAL	BY CATEGORY SALARIES AND BENEFITS	TOTAL BENEFITS 2019	SALARIES ONLY			
		Projected 2% Increase	LONGEVITY	13.00%	\$30,000 / 41	COMPENSATION .019 X 1ST \$9000	WORKSHEET	SALARY & BENEFITS 2019							
		5115	5120	5125 (K+P)*0.13	5126	5130	5135	5113							
					714.29										
5003	GIS SUPERVISOR	317.33	1,200.00	9,841.00	714.29	216.67	335.25	229.80	\$99,760.69		\$24,749.85		73,000.00		
5003	GIS MAPPER	203.39	384.00	6,257.42	714.29	216.67	214.88	147.00	\$65,744.72		\$17,951.04		46,750.00		
5003	GIS MAPPER	190.19	624.00	5,885.62	714.29	216.67	200.93	138.60	\$62,243.96		\$17,546.80		44,650.00		
5004	DATA ANALYST	147.70	0.00	4,507.75	714.29	216.67	156.04	89.52	\$49,354.27		\$14,644.44		34,680.00		
5004	DATA ANALYST	147.70	0.00	4,507.75	714.29	216.67	156.04	89.52	\$49,339.27		\$14,643.38		34,680.00		
5004	DATA ANALYST	144.12	0.00	4,398.55	714.29	216.67	152.26	118.32	\$48,359.00		\$14,492.19		33,840.00		
				-						<b>\$374,801.91</b>		<b>\$104,027.70</b>		<b>\$267,600.00</b>	
5004	CUST SERV SUPERVISOR	200.84	720.00	6,223.10	714.29	216.67	212.18	135.24	\$65,422.30				\$18,192.56		
5004	CS--DATA CLERK	118.41	0.00	3,614.00	714.29	216.67	125.10	92.88	\$40,971.02		\$13,165.64		27,800.00		
5004	CS- DATA CLERK	118.52	0.00	3,617.25	714.29	216.67	125.21	117.32	\$41,036.84		\$13,196.24		27,830.00		
5004	CS- DATA CLERK	118.52	0.00	3,617.25	714.29	216.67	125.21	84.48	\$41,004.00		\$13,163.40		27,830.00		
5004	CS- DATA CLERK	174.64	528.00	5,398.64	714.29	216.67	184.50	100.80	\$57,788.97		\$16,623.85		41,000.00		
5004	DATA ANALYST	147.70	0.00	4,507.75	714.29	216.67	156.04	101.40	\$49,366.15		\$14,656.32		34,680.00		
5004	DATA ANALYST	129.70	0.00	3,958.50	714.29	216.67	137.03	103.08	\$44,207.13		\$13,746.67		30,450.00		
5004	DATA ANALYST	129.70	0.00	3,958.50	714.29	216.67	137.03	89.52	\$44,242.85		\$13,736.61		30,450.00		
5004	DATA ANALYST-BPP	113.52	0.00	3,464.50	714.29	216.67	119.93	87.84	\$39,562.64		\$12,912.64		26,650.00		
5004	DATA ANALYST	113.52	0.00	3,464.50	714.29	216.67	119.93	87.84	\$39,562.64		\$12,912.64		26,650.00		
5004	DATA ANALYST	109.16	0.00	3,331.51	714.29	216.67	115.32	105.48	\$38,337.07		\$12,710.07		25,630.00		
5004	sales/ guard	24.15	0.00	737.10	714.29	216.67	25.52	105.48	\$58,414.14		\$8,414.14		50,000.00		
				-						<b>\$559,915.74</b>		<b>\$163,430.78</b>		<b>\$396,120.00</b>	
				-											
				-											
				-											
				-											
				-											
		\$8,531.27	\$13,440.00	\$262,120.56	\$30,000.18	\$9,100.14	16,457.49	\$6,033.36	\$2,814,252.31		2,814,252.31	\$773,161.64			
													\$773,161.64	\$1,910,260.00	\$1,910,260.00
		<b>LIFE</b>	<b>LONGEVITY</b>	<b>PENSION</b>	<b>PENSION UAAL</b>	<b>UNEMPLOYMENT</b>	<b>WORK COMP</b>	<b>DISABILITY</b>							
		<b>8,600.00</b>	<b>13,500.00</b>	<b>262,200.00</b>	<b>30,100.00</b>	<b>9,200.00</b>	<b>16,500.00</b>	<b>6,100.00</b>	<b>761,700.00</b>						

# MCLENNAN COUNTY APPRAISAL DISTRICT ESTIMATED 2019 BUDGET ALLOCATION

2019 TOTAL BUDGET = \$4,465,382  
2019 ENTITY SUPPORT = \$4,451,232

JURISDICTION	2017 TAX LEVY	PERCENT OF TOTAL LEVY & BUDGET	2019 ALLOCATION	2019 QUARTERLY PAYMENT
<b>SCHOOL DISTRICTS</b>				
AXTELL ISD	1,449,757.00	0.359973%	16,023	4,005.81
BOSQUEVILLE ISD	2,346,825.00	0.582713%	25,938	6,484.48
BRUCEVILLE-EDDY ISD	1,977,235.00	0.490945%	21,853	5,463.27
CHINA SPRING ISD	10,805,873.00	2.683084%	119,430	29,857.57
CONNALLY ISD	9,035,618.00	2.243532%	99,865	24,966.20
CRAWFORD ISD	2,197,124.00	0.545543%	24,283	6,070.85
GHOLSON ISD	478,407.00	0.118788%	5,288	1,321.88
HALLSBURG ISD	876,796.00	0.217707%	9,691	2,422.66
LA VEGA ISD	10,777,771.00	2.676106%	119,120	29,779.92
LORENA ISD	7,341,358.00	1.822849%	81,139	20,284.81
MART ISD	966,901.00	0.240080%	10,687	2,671.63
MCGREGOR ISD	5,306,110.00	1.317500%	58,645	14,661.25
MIDWAY ISD	63,239,725.00	15.702339%	698,948	174,736.90
MOODY ISD	1,562,132.00	0.387875%	17,265	4,316.31
OGLESBY ISD	8,341.00	0.002071%	92	23.05
RIESEL ISD	5,890,001.00	1.462479%	65,098	16,274.59
ROBINSON ISD	8,850,874.00	2.197660%	97,823	24,455.74
VALLEY MILLS ISD	729,526.00	0.181140%	8,063	2,015.74
WACO ISD	73,610,199.00	18.277313%	813,566	203,391.42
WEST ISD	5,370,577.00	1.333507%	59,357	14,839.37
<b>COUNTY</b>				
MCLENNAN COUNTY	75,641,864.00	18.781773%	836,020	209,005.09
<b>CITIES</b>				
BELLMEAD	1,160,866.00	0.288241%	12,830	3,207.57
BEVERLY HILLS	460,214.00	0.114271%	5,086	1,271.61
BRUCEVILLE-EDDY	326,584.00	0.081090%	3,610	902.38
CRAWFORD	234,021.00	0.058107%	2,586	646.62
GHOLSON	80,901.00	0.020088%	894	223.54
HALLSBURG	14,443.00	0.003586%	160	39.91
HEWITT	4,429,677.00	1.099883%	48,958	12,239.59
LACY-LAKEVIEW	1,188,160.00	0.295019%	13,132	3,282.99
LEROY	33,540.00	0.008328%	371	92.67
LORENA	659,589.00	0.163775%	7,290	1,822.50
MART	413,724.00	0.102727%	4,573	1,143.16
MCGREGOR	2,026,555.00	0.503191%	22,398	5,599.55
MOODY	297,741.00	0.073929%	3,291	822.68
RIESEL	209,668.00	0.052060%	2,317	579.33
ROBINSON	3,840,903.00	0.953691%	42,451	10,612.75
VALLEY MILLS	4,801.00	0.001192%	53	13.27
WACO	68,710,048.00	17.060613%	759,408	189,851.88
WEST	1,029,019.00	0.255504%	11,373	2,843.27
WOODWAY	4,958,820.00	1.231268%	54,807	13,701.65
<b>SPECIAL DISTRICTS</b>				
CASTLEMAN CREEK WATERSHED	22,624.00	0.005618%	250	62.51
ELM CREEK WATERSHED	11,495.00	0.002854%	127	31.76
MCLENNAN COMMUNITY COLLEGE	24,118,301.00	5.988542%	266,564	66,640.98
TEHUACANA CREEK WATER &	46,095.00	0.011445%	509	127.36
<b>TOTAL</b>	<b>402,740,803.00</b>	<b>100.000000%</b>	<b>4,451,232</b>	<b>1,112,808.10</b>

\$ 1,112,808.10

4,451,232

CALCULATION CHECK