

McLENNAN COUNTY  APPRAISAL DISTRICT

June 15, 2020

Dear Valued Participating Entity:

As we contemplate the 2021 budget for the District, which is attached and represents a small decrease over last year's budget, we want to make you aware of other fiscally responsible actions taken on your behalf by the District.

The current philosophy is to commit and maintain funds for reasonably anticipated expenses for approximately a quarter of our annual budget. For the 2019 budget year, the District collected \$411k more from you than was spent on the operations of the District. The overages are mainly in unfilled positions and court costs that have been rescheduled to 2021. Given the current financial difficulties we are all facing, the Board of Directors have elected to refund the entire excess back to the entities collectively.

This credit will be applied on your fiscal Fourth Quarter invoice, which will be mailed to you on August 15, 2020. Later this month you will receive a worksheet showing your anticipated revised payment for the upcoming quarter.

We appreciate your continued support as we work to accomplish our state-mandated task of determining fair market value for all properties within McLennan County. We anticipate the public budget hearing will be held mid-August if you have any comments you would like shared with the Board of Directors.

Should you have any questions, please don't hesitate to contact us.

Sincerely,

Joe Don Bobbitt
John Kinnaird

MCLENNAN COUNTY APPRAISAL DISTRICT 2021 PROPOSED BUDGET DETAIL

We currently serve 45 taxing entities that include 20 school districts, 20 cities, the county and 5 other entities. We are responsible for appraising more than 125,000 parcels with a market value in excess of twenty billion dollars. Our overall budget for 2019 will decrease slightly from our 2019 budget. The major items responsible for the change include the completion of the street level photography, reducing legal expenses due to the Litigation Fund balance account and freezing salaries. We have also attempted to reduce the amount of cushion in the budget so that we may reduce the entity contribution and also the amount that we return or apply to the subsequent budget.

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 bank accounts, open records requests and personal property rendition penalties.

EXPENSES

Salaries: Current salaries will be maintained with only the addition of a part time litigation appraiser to reduce pending litigation. Our staff is currently comprised of 42 employees, of which 22 are appraisers. All but three, 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. The appraisers are required to have professional designations that require extensive training and testing along with continuing education courses to continue their employment.

Benefits: Health insurance costs are estimated to increase 5% over current costs. We have historically 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 per month, per full year of service, up to a maximum of \$1,200.

Pension: The TCDRS budgeted rate is 13% for 2020, which remains unchanged from 2019 and is higher than the required rate to reduce the unfunded portion. We have eliminated \$30,000 in the budget to be applied to the district's TCDRS Unfunded Actuarial Accrued Liability (UAAL). This additional has payment has been reduced as the funded ratio is over 90%.

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. ARB costs have increased in the last few years as number of protests increase with market values.

The appraisal services expense line item covers contractual services with Capitol Appraisal Group (CAGI). Capitol Appraisal works utility properties, mineral properties, and specialty properties. These specialty properties include: Riesel Power Plant, telephone towers and cable companies. For 2021 all industrial properties will be transferred to CAGI to help eliminate back logs for the commercial department.

Legal fees are budgeted for the services with McCreary, Veselka, Bragg, and Allen Law firm. Growing litigation expenses are responsible for the decreased refunds to the entities in past years. We are lowering the 2020 Budget for legal fees as we now have the Litigation Fund when large trial expenses exceed the typical annual budget. The district is anticipating at least one high value case to go to trial in 2021 that could cost several hundred thousand dollars to defend.

Temp services have also decreased due to revamping the protest process in order to be more efficient and less time consuming.

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.

The district has signed up for a new data source that provides commercial data for the entire state for any property that has a loan included in a commercial mortgage backed security. The new data source is deemed necessary as the state has access to it and has been using it against districts in the property value study. It may also be helpful in determining impacts due to Covid-19 for the 2021 appraisal year.

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 for 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 for them. The cost for aerials will be minimal when compared to the value added by picking up these new improvements. We replaced our servers in 2015 and expect them to remain in service until 2021.

DEBT SERVICE EXPENSE

These budgeted expenses cover twelve months of mortgage payments. 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 is decreased \$25,000 to \$100,000 for additional contingency items that may come up. 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 5-year budget forecast.

**MCLENNAN COUNTY APPRAISAL DISTRICT
YEARLY BUDGET COMPARISON**

YEAR	2016	2017	2018	2019	2020	2021
TOTAL BUDGET AMOUNT	3,931,923	4,015,115	4,640,293	4,465,382	4,383,511	4,372,817
% BUDGET INCREASE	-12.90%	2.12%	15.57%	-3.77%	-1.83%	-0.24%
ENTITY CONTRIBUTION	3,913,850	3,998,615	4,240,290	4,228,661	4,358,511	4,347,817
TOTAL EXPENSE AUDITED	3,905,032	3,628,095	3,940,399	4,064,539		
***WHAT SHOULD HAVE BEEN CREDITED	8,818	370,520	299,891	164,122		
ENTITY ACTUAL CREDITED AMOUNT	0	385,853	222,572	411,189		
FUND BALANCE	630,655	630,655	730,655	1,116,507		
CONTINGENCY FUNDS	200,000	150,000	100,000	100,000	125,000	100,000
NUMBER OF EMPLOYEES	41	41	42	42	44	44
*** This is the difference between the Entity Contribution & what the District actually spent.						

**MCLENNAN COUNTY APPRAISAL DISTRICT
2021 PRELIMINARY ANNUAL BUDGET**

	2020 BUDGET	2021	\$ CHANGE	PERCENT CHANGE	Comment
5000 SALARIES					
5001 ADMINISTRATION	301,775	301,775	0	0.0%	
5002 APPRAISAL	997,242	997,242	0	0.0%	
5003 MAPPING	270,895	271,300	405	0.1%	
5004 CLERICAL	408,317	405,952	(2,365)	-0.6%	
5006 PART TIME	0	48,000	48,000	4800000%	MAI Appraiser
5008 AUTO & PHONE ALLOWANCE	137,020	137,020	0	0.0%	
TOTAL SALARIES	2,115,249	2,161,289			
		2.18%			
5100 BENEFITS					
5105 FICA TAX EXPENSE	162,600	162,100	(500)	-0.3%	
5110 HEALTH INSURANCE	228,200	239,000	10,800	4.7%	
5110-1 PB&H DEDUCTIBLE (HRA)	33,700	35,100	1,400	4.2%	
5113 DISABILITY	7,200	7,200	0	0.0%	
5115 LIFE INSURANCE	9,100	9,100	0	0.0%	
5120 LONGEVITY	15,700	15,100	(600)	-3.8%	
5125 PENSION	277,100	276,700	(400)	-0.1%	
5126 PENSION UAAL	30,000	0	(30,000)	-100.0%	
5130 UNEMPLOYMENT COMPENSATION	9,200	7,400	(1,800)	-19.6%	
5135 WORKMANS COMPENSATION	17,300	17,300	0	0.0%	
TOTAL BENEFITS	790,100	769,000			
		-2.67%			
5200 PROFESSIONAL SERVICES					
5201 APPRAISAL REVIEW BOARD	100,000	120,000	20,000	20.0%	
5205 APPRAISAL SERVICES	26,000	66,000	40,000	153.8%	
5210 AUDIT	6,500	6,700	200	3.1%	Industrial Properties assigned to Capitol Appraisal Group
5215 BOARD OF DIRECTORS	1,200	1,200	0	0.0%	
5217 COBRA	0	0	0	0.0%	
5218 COMPUTER SERVICES	4,500	4,500	0	0.0%	
5220 CONSULTING SERVICES	0	0	0	0.0%	
5220-1 ACCOUNTING	13,110	13,110	0	0.0%	
5220-2 MISC CONSULTING	25,000	0	(25,000)	-100.0%	Moved to subscriptions
5220-5 HOMESTEAD AUDIT	0	0	0	0.0%	
5229 ARBITRATION	15,000	15,000	0	0.0%	
5230 LEGAL SERVICES	0	0	0	0.0%	
5230-1 RETAINER	22,800	22,800	0	0.0%	
5230-2 COURT COST	250,000	180,000	(70,000)	-28.0%	Litigation fund balance
5230-3 MISC LEGAL SERVICES	10,000	10,000	0	0.0%	
5230-4 ARB Legal Counsel	3,000	3,000	0	0.0%	
5233 MOVING SERVICE	0	0	0	0.0%	
5234 PAYROLL SERVICE FEE	4,869	4,869	(1)	0.0%	
5235 PERSONAL PROPERTY LISTS	2,800	2,800	0	0.0%	
5239 SHREDDING SERVICE	500	1,500	1,000	200.0%	Clean out containers of files past retention period
5240 TEMP SERVICES	25,000	25,000	0	0.0%	
TOTAL PROFESSIONAL SERVICES	510,279	476,479			
		-6.62%			
5300 OFFICE OPERATING EXPENSES					
5301 DUES AND MEMBERSHIPS	8,000	8,000	0	0.0%	
5305 FORMS AND PRINTING	0	0	0	0.0%	
5305-1 NOTICES	28,000	28,000	0	0.0%	
5305-2 RENDITIONS	5,500	5,500	0	0.0%	
5305-3 MISC	4,000	4,400	400	10.0%	
5310 INSURANCE	8,500	8,500	0	0.0%	
5315 LEGAL PUBLICATIONS	8,000	8,000	0	0.0%	
5317 MILEAGE REIMBURSEMENT	300	300	0	0.0%	
5320 OFFICE EQUIPMENT RENTAL	0	0	0	0.0%	
5320-1 POSTAGE MACHINE	5,000	5,000	0	0.0%	
5320-2 COPIERS	10,000	10,000	0	0.0%	
5330 POSTAGE AND FREIGHT	0	0	0	0.0%	
5330-1 POSTAGE	94,000	148,100	54,100	57.6%	Additional mailing requirements
5330-2 FREIGHT	1,000	1,000	0	0.0%	
5335 SMALL EQUIPMENT AND FURNITURE	1,500	1,500	0	0.0%	
5336 SMALL SOFTWARE	1,500	1,500	0	0.0%	
5340 SUBSCRIPTIONS AND BOOKS	24,000	88,200	64,200	267.5%	Reclassified 25,000 from consulting, and new appraisal data service
5345 SUPPLIES	0	0	0	0.0%	
5345-1 OFFICE SUPPLIES	24,000	24,000	0	0.0%	
5350 TRAINING AND EDUCATION	22,000	25,000	3,000	13.6%	
5355 TRAVEL	15,000	15,000	0	0.0%	
5360 UTILITIES	0	0	0	0.0%	
5360-1 PHONE AND INTERNET	14,000	13,500	(500)	-3.6%	
5360-2 ELECTRIC	23,000	21,000	(2,000)	-8.7%	
5360-4 WATER AND SEWER	3,500	4,000	500	14.3%	
5365 MISC EXPENSE	1,000	1,000	0	0.0%	
TOTAL OFFICE OPERATING EXPENSES	301,800	421,500			
		39.66%			

5400 MAINTENANCE EXPENSES					
5401 BUILDING	15,000	15,000	0	0.0%	
5401-1 JANITORIAL SERVICES	15,840	15,840		0.0%	
5402 ELEVATOR	1,000	1,000	0	0.0%	
5403 LAWN SERVICE	4,000	4,000		0.0%	
5405 COMPUTER EQUIPMENT-HARDWARE	3,000	2,000	(1,000)	-33.3%	
5410 SMALL EQUIPMENT AND FUNITURE	2,000	2,000	0	0.0%	
5415 SOFTWARE MAINTENANCE	0	0	0	0.0%	
5415-1 TRUE AUTOMATION	137,436	168,902	31,466	22.9%	Increase for Mobile platform
5415-5 SOFTWARE SERVICE	4,000	4,000	0	0.0%	and disaster recovery
5415-6 ESRI	9,900	9,900	0	0.0%	
TOTAL MAINTENANCE EXPENSES	192,176	222,642			
		15.85%			
5500 CAPITAL OUTLAY					
5501 BUILDING IMPROVEMENTS	7,000	5,000	(2,000)	-28.6%	
5502 SMALL EQUIPMENT	1,500	2,500	1,000	66.7%	
5505 LARGE EQUIPMENT	15,000	10,000	(5,000)	-33.3%	
5510 LARGE FURNITURE	1,000	1,000	0	0.0%	
5525 AERIAL PHOTOGRAPHY	196,000	75,000	(121,000)	-61.7%	Street level Photography contract ended
TOTAL CAPITAL OUTLAY	220,500	93,500			
		-57.60%			
5600 DEBT SERVICE EXPENSE					
5601 DEBT SERVICE INTEREST--BUILDING	43,324	39,452	(3,872)	-8.9%	
5605 DEBT SERVICE PRINCIPLE--BUILDING	85,083	88,955	3,872	4.6%	
TOTAL DEBT SERVICE EXPENSE	128,407	128,407			
		0.00%			
6000 CONTINGENCY FUND					
6010 GENERAL CONTINGENCY FUND	125,000	100,000	(25,000)	-20.0%	
TOTAL CONTINGENCY FUND	125,000	100,000			
		-20.00%			
TOTAL OPERATING BUDGET	\$ 4,383,511	\$ 4,372,817	(10,695)	-0.2%	
		-0.24%			
LESS BUDGETED GENERAL INCOME					
4033 INTEREST ON INVESTMENTS	-	-		0.0%	
4015 INTEREST ON BANK ACCTS	15,000	15,000	0		
4040 MISCELLANEOUS REVENUE	2,000	2,000	0	0.0%	
4045 BPP RENDITION PENALTY REVENUE	8,000	8,000	0	0.0%	
TOTAL GENERAL INCOME	25,000	25,000	0		
LESS FUND BALANCE CREDIT TO ENTITIES	0	0			
TOTAL ENTITY SUPPORT	\$4,358,511	\$ 4,347,817	\$ (10,695)	-0.2%	
		-0.25%			
Fund Balances					
Litigation	300,000				
Capital Improvements	80,663				
Technology and Professional Services	735,845				
	1,116,508				

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

	Final Budget	Approved	Estimated		Forecast				
	2019	2020	2021		2022	2023	2024	2025	2026
Litigation			300,000						
Capital Improvements			80,663						
Technology and Professional Services			735,845						
Income									
4020 · Revenue from Taxing Entities	4,451,232	4,358,511	4,347,817	0%	4,387,881	4,571,685	4,542,411	4,620,112	4,699,180
4030 · Interest on Investments	150								
4035 · Interest - Bank Accts		15,000	15,000		15,000	15,000	15,000	15,000	15,000
4040 · Miscellaneous Revenue	4,000	2,000	2,000	0%	4,000	4,000	4,000	4,000	4,000
4045 · BPP RENDITION PENALTY REVENUE	10,000	8,000	8,000	0%	10,000	10,000	10,000	10,000	10,000
Total Income	4,465,382	4,383,511	4,372,817	0%	4,416,881	4,600,685	4,571,411	4,649,112	4,728,180
Gross Profit	4,465,382	4,383,511	4,372,817	0%	4,416,881	4,600,685	4,571,411	4,649,112	4,728,180
Expense									
5000 · Salaries									
5001 · Administration	293,475	301,775.00	301,775	0%	309,319	317,052	324,979	333,103	341,431
5002 · Appraisal	953,020	997,242.00	997,242	0%	1,022,173	1,047,727	1,073,921	1,100,769	1,128,288
5003 · Mapping	267,585	270,895.00	271,300	0%	278,083	285,035	292,160	299,464	306,951
5004 · Clerical	396,102	408,317.00	405,952	-1%	416,101	426,503	437,166	448,095	459,297
5006 · Part Time			48,000		48,000	48,000	48,000	48,000	48,000
5008 · Auto and Phone Allowance	137,020	137,020	137,020	0%	137,020	137,020	137,020	137,020	137,020
Total 5000 · Salaries	2,047,202	2,115,249	2,161,289	2%	2,210,696	2,261,338	2,313,246	2,366,451	2,420,987
5100 · Benefits									
5105 · FICA Tax Expense	153,900	162,600	162,100	0%	176,856	180,907	185,060	189,316	193,679
5110 · Health Insurance									
5110-1 · PB&H-Deductible	33,700	33,700	35,100	4%	35,100	35,100	35,100	35,100	35,100
5110 · Health Insurance - Other	227,900	228,200	239,000	5%	243,780	248,656	253,629	258,701	263,875
Total 5110 · Health Insurance	261,600	261,900	274,100	5%	278,880	283,756	288,729	293,801	298,975
5113 · Disability Long Term Insurance	6,100	7,200	7,200	0%	7,200	7,200	7,200	7,200	7,200
5115 · Life Insurance	8,600	9,100	9,100	0%	9,100	9,100	9,100	9,100	9,100
5120 · Longevity	13,500	15,700	15,100	-4%	16,000	16,000	16,000	16,000	16,000
5125 · Pension	262,200	277,100	276,700	0%	287,390	293,974	300,722	307,639	314,728
5126 · Pension UAAL-TCDRS	30,100	30,000	-	-100%	-	-	-	-	-
5130 · Unemployment Compensation	9,200	9,200	7,400	-20%	9,200	9,200	9,200	9,200	9,200
5135 · Workers Compensation-TML	16,500	17,300	17,300	0%	17,000	17,000	17,000	17,000	17,000
Total 5100 · Benefits	761,700	790,100	769,000	-3%	801,626	817,136	833,010	849,256	865,883
5200 · Professional Services									
5201 · Appraisal Review Board	119,200	100,000	120,000	20%	100,000	100,000	100,000	100,000	100,000
5205 · Appraisal Services	30,000	26,000	66,000	154%	30,000	30,000	30,000	30,000	30,000
5210 · Audit-PB&H	6,850	6,500	6,700	3%	6,700	6,700	6,700	6,700	6,700
5215 · Board of Directors	1,200	1,200	1,200	0%	1,200	1,200	1,200	1,200	1,200
5218 · Computer Services	20,000	4,500	4,500	0%	4,500	4,500	4,500	4,500	4,500
5220 · Consulting Services									
5220-1 · Accounting	11,700	13,110	13,110	0%	13,110	13,110	13,110	13,110	13,110
5220-2 · Misc Consulting		25,000		-100%					
5220 · Homestead Audit Service	112,300.00								
Total 5220 · Consulting Services	124,000.00	38,110.00	13,110.00	-66%	13,110.00	13,110.00	13,110.00	13,110.00	13,110.00
5229 · Arbitration	19,000	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000

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

	Final Budget	Approved	Estimated		Forecast				
	2019	2020	2021		2022	2023	2024	2025	2026
5230 · Legal Services									
5230-1 · Retainer-MVBA	24,000	22,800	22,800	0%	22,800	22,800	22,800	22,800	22,800
5230-2 · Court Cost-MVBA	155,000	250,000	180,000	-28%	180,000	180,000	180,000	180,000	180,000
5230-3 · Misc Legal Services	20,000	10,000	10,000	0%	10,000	10,000	10,000	10,000	10,000
5230-4 · ARB Legal Counsel-RAY ARMSTRON	5,000	3,000	3,000	0%	3,000	3,000	3,000	3,000	3,000
Total 5230 · Legal Services	204,000	285,800	215,800	-24%	215,800	215,800	215,800	215,800	215,800
5234 · Payroll Service Fee	4,869	4,869	4,869	0%	4,869	4,869	4,869	4,870	4,870
5235 · Personal Property Lists	2,800	2,800	2,800	0%	2,800	2,800	2,800	2,800	2,800
5239 · Shredding Service	500	500	1,500	200%	500	500	500	500	500
5240 · Temp Service	60,000	25,000	25,000	0%	25,000	25,000	25,000	25,000	25,000
Total 5200 · Professional Services	592,419	510,279	476,479	-7%	419,479	419,479	419,479	419,480	419,480
5300 · Office Operation Expenses									
5301 · Dues and Memberships	6,000	8,000	8,000	0%	8,000	8,000	8,000	8,000	8,000
5305 · Forms and Printing									
5305-1 · Notices	28,000	28,000	28,000	0%	28,000	28,000	28,000	28,000	28,000
5305-2 · Renditions	7,500	5,500	5,500	0%	5,500	5,500	5,500	5,500	5,500
5305-3 · Misc	5,000	4,000	4,400	10%	4,400	4,400	4,400	4,400	4,400
Total 5305 · Forms and Printing	40,500	37,500	37,900	1%	37,900	37,900	37,900	37,900	37,900
5310 · Insurance on Bldg-TML	7,700	8,500	8,500	0%	8,500	8,500	8,500	8,500	8,500
5315 · Legal Publications-Waco Tribune	8,000	8,000	8,000	0%	8,000	8,000	8,000	8,000	8,000
5317 · Mileage Reimbursement	1,000	300	300	0%	300	300	300	300	300
5320 · Office Equipment Rental									
5320-1 · Postage Machine-Neopost	5,000	5,000	5,000	0%	5,000	5,000	5,000	5,000	5,000
5320-2 · Copiers-CTWP	10,000	10,000	10,000	0%	10,000	10,000	10,000	10,000	10,000
Total 5320 · Office Equipment Rental	15,000	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000
5330 · Postage and Freight									
5330-1 · Postage	95,000	94,000	148,100	58%	151,062	154,083	157,165	160,308	163,514
5330-2 · Freight	1,500	1,000	1,000	0%	1,000	1,000	1,000	1,000	1,000
Total 5330 · Postage and Freight	96,500	95,000	149,100	57%	152,062	155,083	158,165	161,308	164,514
5335 · Small Equipment and Furniture	2,000	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500
5336 · Small Software	3,000	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500
5340 · Subscriptions and Books	44,000	24,000	88,200	268%	92,610	97,241	102,103	107,208	112,568
5345 · Supplies									
5345-1 · Office Supplies	24,000	24,000	24,000	0%	24,000	24,000	24,000	24,000	24,000
Total 5345 · Supplies	24,000	24,000	24,000	0%	24,000	24,000	24,000	24,000	24,000
5350 · Training and Education	17,000	22,000	25,000	14%	20,000	20,000	20,000	20,000	20,000
5355 · Travel	15,000	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000
5360 · Utilities									
5360-1 · Phone and Internet	14,000	14,000	13,500	-4%	13,500	13,500	13,500	13,500	13,500
5360-2 · Electric-Hudson	23,000	23,000	21,000	-9%	24,000	24,000	24,000	24,000	24,000
5360-4 · Water and Sewer-City of Waco	4,000	3,500	4,000	14%	4,000	4,000	4,000	4,000	4,000
Total 5360 · Utilities	41,000	40,500	38,500	-5%	41,500	41,500	41,500	41,500	41,500
5365 · Misc Expenses	1,000	1,000	1,000	0%	1,000	1,000	1,000	1,000	1,000
5366 · Bank Service Fee									
Total 5300 · Office Operation Expenses	321,700	301,800	421,500	40%	426,872	434,524	442,467	450,716	459,282

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

	Final Budget	Approved	Estimated		Forecast				
	2019	2020	2021		2022	2023	2024	2025	2026
5400 · Maintenance Expenses									
5401 · Building									
5401 Building Other	16,000	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000
5401-1 Janitorial Service	20,000	15,840	15,840	0%	16,500	16,500	16,500	16,500	15,840
Total 5401 · Building	36,000	30,840	30,840	0%	31,500	31,500	31,500	31,500	30,840
5402 · Elevator	5,000	1,000	1,000	0%	2,000	2,000	2,000	2,000	2,000
5222 · Lawn Service	3,000	4,000	4,000	0%	4,000	4,000	4,000	4,000	4,000
5405 · Computer Equipment-Hardware	6,000	3,000	2,000	-33%	3,000	3,000	3,000	3,000	3,000
5410 · Small Equipment and Furniture	3,000	2,000	2,000	0%	2,000	2,000	2,000	2,000	2,000
5415 · Software Maintenance									
5415-1 · True Automation-Harris	274,000	137,436	168,902	23%	180,902	180,902	180,902	180,902	180,902
5415-5 · Software Service	6,000	4,000	4,000	0%	4,000	4,000	4,000	4,000	4,000
5415-6 · ESRI	10,000	9,900	9,900	0%	9,900	9,900	9,900	9,900	9,900
5415-7 · Email License									
Total 5415 · Software Maintenance	290,000	151,336	182,802	21%	194,802	194,802	194,802	194,802	194,802
Total 5400 · Maintenance Expenses	343,000	192,176	222,642	16%	237,302	237,302	237,302	237,302	236,642
Total Expense	4,066,021	3,909,604	4,050,910	4%	4,095,974	4,169,778	4,245,504	4,323,205	4,402,273
Net Ordinary Income	399,361	473,907	321,907	-32%	320,907	430,907	325,907	325,907	325,907
5500 · Capital Outlay									
5501 · Building Improvements	5,000	7,000	5,000	-29%	5,000	5,000	5,000	5,000	5,000
5502 · Small Equipment	5,000	1,500	2,500	67%	1,500	1,500	1,500	1,500	1,500
5505 · Large Equipment	50,000	15,000	10,000	-33%	10,000	120,000	15,000	15,000	15,000
5510 · Large Furniture	1,000	1,000	1,000	0%	1,000	1,000	1,000	1,000	1,000
5525 · Aerial Photography-Pictometry	196,000	196,000	75,000	-62%	75,000	75,000	75,000	75,000	75,000
Total 5500 · Capital Outlay	257,000	220,500	93,500	-58%	92,500	202,500	97,500	97,500	97,500
5600 · Debt Service Expense									
5601 · Debt Svc Interest-Bldg-Cap 1	46,735.63	43,324.00	39,452.00	-9%	35,404.00	31,172.00	26,747.00	22,121.00	17,284.00
5605 · Debt Svc Principal-Bldg-Cap 1	80,875.75	85,083.00	88,955.00	5%	93,003.00	97,235.00	101,660.00	106,286.00	111,123.00
Total 5600 · Debt Service Expense	127,611	128,407	128,407	0%	128,407	128,407	128,407	128,407	128,407
6000 · Contingency Fund									
6010 · General Contingency Fund	14,750	125,000	100,000	-20%	100,000	100,000	100,000	100,000	100,000
Total 6000 · Contingency Fund	14,750	125,000	100,000	-20%	100,000	100,000	100,000	100,000	100,000
Total Other Expense	399,361	473,907	321,907	-32%	320,907	430,907	325,907	325,907	325,907
Net Other Income	-399,361	-473,907	-321,907	-32%	-320,907	-430,907	-325,907	-325,907	-325,907
Net Income	-	-	-	-	-	-	-	-	-

Storage Device	MAI Appraiser	48,000	Rear Driveway	## Servers	PC 5 yr warranty
Photo project Yr3/3	TREPP data	42,000			
Remote backup	Industrial Appraisal	40,000			
Emergency Exit	Postage	54,000			
	Technology	31,000			

**MCLENNAN COUNTY APPRAISAL DISTRICT
POSITION AND PAY RANGE**

POSITION CLASSIFICATION	PAY RANGE	NUMBER OF EMPLOYEES	HOURLY STARTING SALARY	MONTHLY STARTING SALARY	MONTHLY MAXIMUM SALARY	ANNUAL STARTING SALARY	ANNUAL MAXIMUM SALARY	
DATA CLERK	1	6	12.0200	1,923.20	2,789.95	25,002	36,269	
DATA ANALYST	4	6	14.4238	2,307.81	3,347.90	30,001	43,523	
RECORDS TECHNICIAN	5	3	15.2250	2,436.01	3,533.88	31,668	45,940	
JR APPRAISER	7	4	16.8276	2,692.41	3,905.84	35,001	50,776	
STAFF APPRAISER	8	14	17.6288	2,820.61	4,091.82	36,668	53,194	
ADMIN ASST	8	2	17.6288	2,820.61	4,091.82	36,668	53,194	
GIS MAPPING TECH	13	2	21.6351	3,461.62	5,021.72	45,001	65,282	
CUST SERV SUPERVISOR	13	1	21.6351	3,461.62	5,021.72	45,001	65,282	
GIS MAPPING SUPERVISOR	17	1	24.8402	3,974.43	5,765.64	51,668	74,953	
APPRAISAL SUPERVISOR	24	3	30.4490	4,871.85	7,067.50	63,334	91,878	
ASST CHIEF APPR	34	1	38.4617	6,153.87	8,927.31	80,000	116,055	
CHIEF APPRAISER	0	1	SALARY IS SET BY THE BOARD OF DIRECTORS					

Benefits include:

- Group Term Life Insurance
- Health Insurance
- Accidental Death
- Longevity
- Pension
- Long Term Disability

Average cost of benefits per employee: 17,402.83

**MCLENNAN COUNTY APPRAISAL DISTRICT
ESTIMATED 2021 BUDGET ALLOCATION**

2021 TOTAL BUDGET = \$4,372,817
2021 ENTITY SUPPORT = \$4,347,817

JURISDICTION	2019 TAX LEVY	PERCENT OF TOTAL LEVY & BUDGET	EST 2021 ALLOCATION	EST 2021 QUARTERLY PAYMENT
SCHOOL DISTRICTS				
AXTELL ISD	1,760,731.02	0.353121%	15,353	3,838.26
BOSQUEVILLE ISD	2,838,749.13	0.569321%	24,753	6,188.26
BRUCEVILLE-EDDY ISD	2,450,470.84	0.491450%	21,367	5,341.84
CHINA SPRING ISD	13,774,788.11	2.762581%	120,112	30,027.99
CONNALLY ISD	10,872,846.66	2.180587%	94,808	23,701.98
CRAWFORD ISD	2,678,335.89	0.537149%	23,354	5,838.57
GHOLSON ISD	633,347.69	0.127020%	5,523	1,380.65
HALLSBURG ISD	1,049,705.84	0.210522%	9,153	2,288.28
LA VEGA ISD	13,865,952.23	2.780864%	120,907	30,226.72
LORENA ISD	8,770,442.67	1.758942%	76,476	19,118.90
MART ISD	1,334,581.61	0.267655%	11,637	2,909.29
McGREGOR ISD	6,490,427.94	1.301678%	56,595	14,148.64
MIDWAY ISD	75,700,082.73	15.181911%	660,082	165,020.41
MOODY ISD	1,832,959.54	0.367606%	15,983	3,995.71
OGLESBY ISD	9,579.20	0.001921%	84	20.88
RIESEL ISD	7,655,647.36	1.535366%	66,755	16,688.73
ROBINSON ISD	10,810,560.41	2.168095%	94,265	23,566.20
VALLEY MILLS ISD	984,288.40	0.197402%	8,583	2,145.67
WACO ISD	94,539,421.31	18.960205%	824,355	206,088.73
WEST ISD	6,308,475.59	1.265186%	55,008	13,752.00
COUNTY				
MCLENNAN COUNTY	91,074,322.94	18.265268%	794,140	198,535.08
CITIES				
BELLMEAD, CITY OF	1,580,739.77	0.317023%	13,784	3,445.89
BEVERLY HILLS, CITY OF	531,618.70	0.106618%	4,636	1,158.89
BRUCEVILLE-EDDY, CITY OF	347,214.80	0.069635%	3,028	756.90
CRAWFORD, CITY OF	274,379.86	0.055028%	2,393	598.13
GHOLSON, CITY OF	101,965.38	0.020450%	889	222.28
GOLINDA, CITY OF	18,500.00	0.003710%	161	40.33
HALLSBURG, CITY OF	15,830.13	0.003175%	138	34.51
HEWITT, CITY OF	5,592,956.28	1.121687%	48,769	12,192.22
LACY-LAKEVIEW, CITY OF	1,419,342.93	0.284654%	12,376	3,094.06
LEROY, CITY OF	28,139.43	0.005643%	245	61.34
LORENA, CITY OF	700,975.37	0.140583%	6,112	1,528.07
MART, CITY OF	459,463.84	0.092147%	4,006	1,001.60
McGREGOR, CITY OF	2,566,927.50	0.514806%	22,383	5,595.71
MOODY, CITY OF	340,532.29	0.068295%	2,969	742.33
RIESEL, CITY OF	1,827,835.95	0.366579%	15,938	3,984.54
ROBINSON, CITY OF	4,566,363.08	0.915800%	39,817	9,954.32
VALLEY MILLS, CITY OF	6,784.72	0.001361%	59	14.79
WACO, CITY OF	86,326,738.05	17.313123%	752,743	188,185.71
WEST, CITY OF	1,212,007.57	0.243072%	10,568	2,642.08
WOODWAY, CITY OF	5,731,315.33	1.149435%	49,975	12,493.83
SPECIAL DISTRICTS				
CASTLEMAN CREEK WATERSHED	24,008.87	0.004815%	209	52.34
ELM CREEK WATERSHED	13,720.74	0.002752%	120	29.91
MCLENNAN COMMUNITY COLLEGE	29,444,800.32	5.905256%	256,750	64,187.42
LETOACANA CREEK WATER & CONTROL DIST #1	52,369.30	0.010503%	457	114.16
TOTAL	498,620,247.32	100.000000%	4,347,817	1,086,954.13

4,347,817

CALCULATION CHECK