

## **MCLENNAN COUNTY APPRAISAL DISTRICT 2023 PROPOSED BUDGET DETAIL**

We currently serve 45 taxing entities that include 20 school districts, 20 cities, the county, MCC and three water districts. We are responsible for appraising more than 126,000 parcels with a market value just under 38 billion dollars. The entity contribution is proposed to increase 2.71%. The Board of Directors has reserved funds committed to litigation, capital expenses, and new technology so that the district's budget can be a more predictable expense for the taxing entities.

### **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:** Our biggest increase to the budget is due to salaries. Currently the district is struggling to fill and retain employees with 8 of 44 positions vacant. Starting pay was at \$12/hour for clerical employees which is no longer competitive even for temporary staff. We have had several staff receive unsolicited job offers where we could not compete. We conducted a salary survey in 2019 and appeared competitive, but the current salary survey of 90 appraisal districts indicate we are significantly below our peer districts and below the smaller districts.

Our staff is currently comprised of 44 employees, of which 20 are appraisers. 12 out of the 20 appraisers, are registered professional appraisers with the State of Texas. The trainees must complete the five-year training period and level tests 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. Longevity is paid at a rate of \$4 per month, per full year of service.

**Pension:** Employees contribute 7% of their pay to TCDRS and the district for 2023 will increase the match from 175% to 200% to more closely align with the average contribution of competing districts. The required rate for the district will increase to 13.01% which is .01 over the previous elected rate.

**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 primary complaint during the appeal process is that taxpayers feel like they were rushed during their hearing. With statutory appeal timelines the district has expanded the number of Appraisal Review Board members to allow more cases to be resolved prior to certification.

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. In 2022 industrial property appraisals were transferred to CAGI to help eliminate back logs for the commercial department, and due to CAGI's additional data and expertise in this area.

Legal fees are budgeted for the services with McCreary, Veselka, Bragg, and Allen Law firm. Currently, the district has over 100 pending value lawsuits, but the lawsuits deemed with a higher risk of potential trial costs have been resolved.

**Office Operating Expenses:** 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, along with requirements for sending postcards to every owner. 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. Our primary software vendor has notified us of their intent to outsource some of their webservices and there is an expected cost increase.

### **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 is minimal when compared to the value added by picking up these new improvements. Our servers are being replaced currently using reserve funds.

### **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 5.8% to 4.5%. This will save the entities over \$100,000 in additional interest over the life of the loan.

### **CONTINGENCY FUND**

The contingency is remaining at \$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.

### **RESERVE FUNDS**

The Litigation fund has been increased by \$310,000 to cover potential court trial costs as the annual budget amount only includes typical costs incurred to resolve most cases prior to trial. The district could be responsible for paying the plaintiffs attorneys fees if we lose in court, and that amount could be quite substantial.

The Capital Improvements Fund was increased by almost \$115,641 as we consider making improvements to the layout of our lobby.

The Technology and Professional Services Fund decreased \$130,000 from planned server replacement.

**MCLENNAN COUNTY APPRAISAL DISTRICT  
2023 PROPOSED ANNUAL BUDGET**

		2022 BUDGET	2023	\$ CHANGE	PERCENT CHANGE	Comment
<b>5000 SALARIES</b>						
5001	ADMINISTRATION	290,268	336,362	46,094	15.9%	
5002	APPRAISAL	980,128	1,093,029	112,901	11.5%	
5003	MAPPING	244,602	317,366	72,764	29.7%	
5004	CLERICAL	452,158	565,468	113,310	25.1%	
5006	PART TIME	0	24,960	24,960	N/A	FT Position changed to PT
5008	AUTO & PHONE ALLOWANCE	137,020	143,500	6,480	4.7%	
	<b>TOTAL SALARIES</b>	<b>2,104,176</b>	<b>2,480,685</b>			
					17.89%	
<b>5100 BENEFITS</b>						
5105	FICA TAX EXPENSE	161,500	190,600	29,100	18.0%	
5110	HEALTH INSURANCE	250,900	250,900	0	0.0%	
	5110-1 PB&H DEDUCTIBLE (HRA)	35,100	35,100	0	0.0%	
5113	DISABILITY	7,200	8,400	1,200	16.7%	
5115	LIFE INSURANCE	9,000	10,600	1,600	17.8%	
5120	LONGEVITY	15,300	16,200	900	5.9%	
5125	PENSION	275,600	325,200	49,600	18.0%	
5126	PENSION UAAL	0	0	0	0.0%	
5130	UNEMPLOYMENT COMPENSATION	8,000	8,000	0	0.0%	
5135	WORKMANS COMPENSATION	17,000	19,500	2,500	14.7%	
	<b>TOTAL BENEFITS</b>	<b>779,600</b>	<b>864,500</b>			
					10.89%	
<b>5200 PROFESSIONAL SERVICES</b>						
5201	APPRAISAL REVIEW BOARD	140,000	133,875	(6,125)	-4.4%	
5205	APPRAISAL SERVICES	114,000	95,500	(18,500)	-16.2%	
5210	AUDIT	7,200	7,200	0	0.0%	
5215	BOARD OF DIRECTORS	1,200	1,200	0	0.0%	
5217	COBRA	0	0	0	0.0%	
5218	COMPUTER SERVICES	18,180	21,000	2,820	15.5%	
5220	CONSULTING SERVICES				0.0%	
	5220-1 ACCOUNTING	13,110	13,110	0	0.0%	
	5220-2 MISC CONSULTING	0	10,000	10,000	0.0%	
	5220-5 HOMESTEAD AUDIT	25,000	20,000	(5,000)	-20.0%	
5229	ARBITRATION	15,000	15,000	0	0.0%	
5230	LEGAL SERVICES				0.0%	
	5230-1 RETAINER	22,800	22,800	0	0.0%	
	5230-2 COURT COST	170,000	100,000	(70,000)	-41.2%	
	5230-3 MISC LEGAL SERVICES	10,000	10,000	0	0.0%	
	5230-4 ARB Legal Counsel	5,000	5,000	0	0.0%	
5233	MOVING SERVICE	0	0	0	0.0%	
5234	PAYROLL SERVICE FEE	5,300	6,000	700	13.2%	
5235	PERSONAL PROPERTY LISTS	2,875	2,875	0	0.0%	
5239	SHREDDING SERVICE	1,500	1,500	0	0.0%	
5240	TEMP SERVICES	15,000	7,000	(8,000)	-53.3%	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>566,165</b>	<b>472,060</b>			
					-16.62%	
<b>5300 OFFICE OPERATING EXPENSES</b>						
5301	DUES AND MEMBERSHIPS	8,000	7,000	(1,000)	-12.5%	
5305	FORMS AND PRINTING				0.0%	
	5305-1 NOTICES	30,000	38,000	8,000	26.7%	
	5305-2 RENDITIONS	5,500	6,000	500	9.1%	
	5305-3 MISC	4,400	2,000	(2,400)	-54.5%	
5310	INSURANCE	8,000	8,000	0	0.0%	
5315	LEGAL PUBLICATIONS	9,100	9,100	0	0.0%	
5317	MILEAGE REIMBURSEMENT	300	300	0	0.0%	
5320	OFFICE EQUIPMENT RENTAL				0.0%	
	5320-1 POSTAGE MACHINE	6,000	6,000	0	0.0%	
	5320-2 COPIERS	12,000	13,000	1,000	8.3%	
5330	POSTAGE AND FREIGHT				0.0%	
	5330-1 POSTAGE	125,000	120,000	(5,000)	-4.0%	
	5330-2 FREIGHT	750	750	0	0.0%	
5335	SMALL EQUIPMENT AND FURNITURE	1,500	1,500	0	0.0%	
5336	SMALL SOFTWARE	1,500	700	(800)	-53.3%	
5340	SUBSCRIPTIONS AND BOOKS	41,772	61,800	20,028	47.9%	
5345	SUPPLIES				0.0%	
	5345-1 OFFICE SUPPLIES	26,000	26,000	0	0.0%	
5350	TRAINING AND EDUCATION	25,000	25,000	0	0.0%	
5355	TRAVEL	15,000	15,000	0	0.0%	
5360	UTILITIES				0.0%	
	5360-1 PHONE AND INTERNET	17,600	23,000	5,400	30.7%	
	5360-2 ELECTRIC	21,000	23,000	2,000	9.5%	
	5360-4 WATER AND SEWER	3,500	3,500	0	0.0%	
5365	MISC EXPENSE	1,000	0	(1,000)	-100.0%	
	<b>TOTAL OFFICE OPERATING EXPENSES</b>	<b>362,922</b>	<b>389,650</b>			
					7.36%	

<b>5400</b>	<b>MAINTENANCE EXPENSES</b>					
5401	BUILDING	15,000	18,000	3,000	20.0%	
	5401-1 JANITORIAL SERVICES	15,840	16,000	160	1.0%	
5402	ELEVATOR	1,000	200	(800)	-80.0%	
5403	LAWN SERVICE	4,200	4,600	400	9.5%	
5405	COMPUTER EQUIPMENT-HARDWARE	2,000	2,000	0	0.0%	
5410	SMALL EQUIPMENT AND FUNITURE	2,000	2,000	0	0.0%	
5415	SOFTWARE MAINTENANCE					
	5415-1 TRUE AUTOMATION	182,000	222,661	40,661	22.3%	
	5415-5 SOFTWARE SERVICE	4,000	4,000	0	0.0%	
	5415-6 ESRI	9,900	10,000	100	1.0%	
	<b>TOTAL MAINTENANCE EXPENSES</b>	<b>235,940</b>	<b>279,461</b>			18.45%
<b>5500</b>	<b>CAPITAL OUTLAY</b>					
5501	BUILDING IMPROVEMENTS	5,000	0	(5,000)	-100.0%	
5502	SMALL EQUIPMENT	2,500	2,500	0	0.0%	
5505	LARGE EQUIPMENT	130,000	5,000	(125,000)	-96.2%	Servers Replaced 2022
5510	LARGE FURNITURE	1,000	0	(1,000)	-100.0%	
5515	SOFTWARE	0	0	0	0.0%	
5525	AERIAL PHOTOGRAPHY	75,000	85,000	10,000	13.3%	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>213,500</b>	<b>92,500</b>			-56.67%
<b>5600</b>	<b>DEBT SERVICE EXPENSE</b>					
5601	DEBT SERVICE INTEREST--BUILDING	35,185	30,979	(4,206)	-12.0%	
5605	DEBT SERVICE PRINCIPLE--BUILDING	92,427	96,633	4,206	4.6%	
	<b>TOTAL DEBT SERVICE EXPENSE</b>	<b>127,612</b>	<b>127,612</b>			0.00%
<b>6000</b>	<b>CONTINGENCY FUND</b>					
6001	BUILDING FUND			0	0.0%	
6005	EQUIPMENT FUND			0	0.0%	
6010	GENERAL CONTINGENCY FUND	100,000	100,000	0	0.0%	
	<b>TOTAL CONTINGENCY FUND</b>	<b>100,000</b>	<b>100,000</b>			0.00%
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,489,915</b>	<b>\$ 4,806,468</b>	<b>316,553</b>		7.1%
						7.05%
	<b>LESS BUDGETED GENERAL INCOME</b>					
4033	INTEREST ON INVESTMENTS	-	-		0.0%	
4015	INTEREST ON BANK ACCTS	15,000	15,000	0	0.0%	
4040	MISCELLANEOUS REVENUE	2,000	4,000	2,000	100.0%	
4045	BPP RENDITION PENALTY REVENUE	8,000	25,000	17,000	212.5%	
	<b>TOTAL GENERAL INCOME</b>	<b>25,000</b>	<b>44,000</b>	<b>19,000</b>		
	<b>LESS FUND BALANCE CREDIT TO ENTITIES</b>	130,000	310,000	180,000	138.5%	
	<b>TOTAL ENTITY SUPPORT</b>	<b>\$ 4,334,915</b>	<b>\$ 4,452,468</b>	<b>\$ 117,553</b>		2.7%
						2.71%
	<b>Fund Balances</b>					
	Litigation	610,000	610,000	0	0.0%	
	Capital Improvements	196,304	137,826	(58,478)	-29.8%	
	Technology and Professional Services	700,576	570,576	(130,000)	-18.6%	
		<b>1,506,880</b>	<b>1,318,402</b>			0.0%
	Servers	-130000				
	A/C	-58478				
	2021 Excess funds	425641				
		<b>1,744,043</b>				

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

	Final			Approved	Estimated		Forecast					
	2019	2020	2021	2022	2023		2024	2025	2026	2027	2028	
<b>Income</b>												
4020 · Revenue from Taxing Entities	4,451,232	4,358,411	4,347,820	4,334,915	4,452,468	3%	5,182,995	5,313,262	5,340,635	5,435,076	5,531,167	
Transfer from Technology and Professional Services Fund				130,000	310,000	138%						
4030 · Interest on Investments												
4032 · Interest from CD's												
4033 · Interest from MM*Met Life												
4035 · Interest - Bank Accts		-	13,718.77	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000	
4040 · Miscellaneous Revenue	16,310	16,082	1,953.79	2,000	4,000	100%	4,000	4,000	4,000	4,000	4,000	
4045 · BPP RENDITION PENALTY REVENUE	8,186	8,354	45,267.63	8,000	25,000	213%	10,000	10,000	10,000	10,000	10,000	
						-100%						
<b>Total Income</b>	<b>4,475,728</b>	<b>4,382,846</b>	<b>4,408,760</b>	<b>4,489,915</b>	<b>4,806,468</b>	<b>7%</b>	<b>5,211,995</b>	<b>5,342,262</b>	<b>5,369,635</b>	<b>5,464,076</b>	<b>5,560,167</b>	
<b>Gross Profit</b>	<b>4,475,728</b>	<b>4,382,846</b>	<b>4,408,760</b>	<b>4,489,915</b>	<b>4,806,468</b>		<b>5,211,995</b>	<b>5,342,262</b>	<b>5,369,635</b>	<b>5,464,076</b>	<b>5,560,167</b>	
<b>Expense</b>												
<b>5000 · Salaries</b>												
5001 · Administration	294,727	253,920	282,212	290,268	336,362	16%	366,635	388,633	398,349	408,307	418,515	
5002 · Appraisal	1,015,252	979,930	993,451	980,128	1,093,029	12%	1,191,401	1,262,886	1,294,458	1,326,819	1,359,990	
5003 · Mapping	264,876	264,556	237,373	244,602	317,366	30%	345,929	366,685	375,852	385,248	394,879	
5004 · Clerical	283,264	320,824	326,854	452,158	565,468	25%	616,360	653,342	669,675	686,417	703,578	
5006 · Part Time	-	-	34,241		24,960		27,206	28,839	-	-	-	
5008 · Auto and Phone Allowance	129,792	128,288	131,968	137,020	143,500	5%	156,415	165,800	137,020	137,020	137,020	
<b>Total 5000 · Salaries</b>	<b>1,987,911</b>	<b>1,947,518</b>	<b>2,006,099</b>	<b>2,104,176</b>	<b>2,480,685</b>	<b>18%</b>	<b>2,703,947</b>	<b>2,866,184</b>	<b>2,875,354</b>	<b>2,943,812</b>	<b>3,013,982</b>	
<b>5100 · Benefits</b>												
5105 · FICA Tax Expense	137,980	150,189	145,057.18	161,500	190,600	18%	216,316	229,295	230,028	235,505	241,119	
5110 · Health Insurance												
5110-1 · PB&H-Deductible	20,570	7,902	13,477	35,100	35,100	0%	35,100	35,100	35,100	35,100	35,100	
5110 · Health Insurance - Other	200,679	203,088	223,150	250,900	250,900	0%	263,445	268,714	274,088	279,570	285,161	
<b>Total 5110 · Health Insurance</b>	<b>221,249</b>	<b>210,990</b>	<b>236,627</b>	<b>286,000</b>	<b>286,000</b>	<b>0%</b>	<b>298,545</b>	<b>303,814</b>	<b>309,188</b>	<b>314,670</b>	<b>320,261</b>	
5113 · Disability Long Term Insurance	7,010	6,857	6,674.35	7,200	8,400	17%	8,400	8,400	8,400	8,400	8,400	
5115 · Life Insurance	7,886	8,521	8,370.01	9,000	10,600	18%	10,600	10,600	10,600	10,600	10,600	
5117 Cobra	-	(1,480)	260.21									
5120 · Longevity	13,440	14,352	14,448.00	15,300	16,200	6%	16,000	16,000	16,000	16,000	16,000	
5125 · Pension	246,883	264,879	255,859.30	275,600	325,200	18%	351,513	372,604	373,796	382,696	391,818	
5126 · Pension UAAL-TCDRS	30,000	30,000	0.00	-	-		-	-	-	-	-	
5130 · Unemployment Compensation	2,164	9,328	13,401.10	8,000	8,000	0%	9,200	9,200	9,200	9,200	9,200	
5135 · Workers Compensation-TML	9,968	8,644	10,000.00	17,000	19,500	15%	17,000	17,000	17,000	17,000	17,000	
<b>Total 5100 · Benefits</b>	<b>676,580</b>	<b>702,279</b>	<b>690,698</b>	<b>779,600</b>	<b>864,500</b>	<b>11%</b>	<b>927,574</b>	<b>966,913</b>	<b>974,212</b>	<b>994,070</b>	<b>1,014,398</b>	
<b>5200 · Professional Services</b>												
5201 · Appraisal Review Board	119,180	141,841	126,793	140,000	133,875	-4%	133,875	133,875	133,875	133,875	133,875	
5205 · Appraisal Services	35,300	99,338	97,760	114,000	95,500	-16%	114,000	114,000	114,000	114,000	114,000	
5210 · Audit-PB&H	6,850	7,000	7,200	7,200	7,200	0%	7,200	7,200	7,200	7,200	7,200	
5215 · Board of Directors	1,050	736	1,631	1,200	1,200	0%	1,200	1,200	1,200	1,200	1,200	
5218 · Computer Services	5,182	4,804	12,581	18,180	21,000	16%	21,000	21,000	21,000	21,000	21,000	
5220 · Consulting Services												
5220-1 · Accounting	8,450	6,550	7,800	13,110	13,110	0%	13,110	13,110	13,110	13,110	13,110	
5220-2 · Misc Consulting		51,046	9,400		10,000		10,000	10,000	10,000	10,000	10,000	
5220 · Homestead Audit Service	112,266		19,048	25,000	20,000	-20%	20,000	20,000	20,000	20,000	20,000	
<b>Total 5220 · Consulting Services</b>	<b>120,716</b>	<b>57,596</b>	<b>36,248</b>	<b>38,110</b>	<b>43,110</b>	<b>13%</b>	<b>43,110.00</b>	<b>43,110.00</b>	<b>43,110.00</b>	<b>43,110.00</b>	<b>43,110.00</b>	
5229 · Arbitration	17,378	8,719	9,900	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			Approved	Estimated		Forecast					
	2019	2020	2021	2022	2023		2024	2025	2026	2027	2028	
<b>5230 · Legal Services</b>												
<b>5230-1 · Retainer-MVBA</b>	20,900	24,700	22,800	22,800	22,800	0%	22,800	22,800	22,800	22,800	22,800	22,800
<b>5230-2 · Court Cost-MVBA</b>	100,024	139,776	77,493	170,000	100,000	-41%	100,000	100,000	100,000	100,000	100,000	100,000
<b>5230-3 · Misc Legal Services</b>	22,937	20,115	8,743	10,000	10,000	0%	10,000	10,000	10,000	10,000	10,000	10,000
<b>5230-4 · ARB Legal Counsel-RAY ARMSTRON</b>	179	5,893	19	5,000	5,000	0%	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total 5230 · Legal Services</b>	144,040	190,484	109,054	207,800	137,800	-34%	137,800	137,800	137,800	137,800	137,800	137,800
<b>5234 · Payroll Service Fee</b>	4,505	5,209	5,708	5,300	6,000	13%	6,000	6,000	6,000	6,000	6,000	6,000
<b>5235 · Personal Property Lists</b>	2,820	2,832	-	2,875	2,875	0%	2,875	2,875	2,875	2,875	2,875	2,875
<b>5239 · Shredding Service</b>	266	746	1,418	1,500	1,500	0%	500	500	500	500	500	500
<b>5240 · Temp Service</b>	26,534	10,559	10,803	15,000	7,000	-53%	7,000	7,000	7,000	7,000	7,000	7,000
<b>Total 5200 · Professional Services</b>	485,337	529,864	419,095	566,165	472,060	-17%	489,560	489,560	489,560	489,560	489,560	489,560
<b>5300 · Office Operation Expenses</b>												
<b>5301 · Dues and Memberships</b>	3,515	6,237	5,621	8,000	7,000	-13%	7,000	7,000	7,000	7,000	7,000	7,000
<b>5305 · Forms and Printing</b>												
<b>5305-1 · Notices</b>	23,696	29,819	37,591	30,000	38,000	27%	38,000	38,000	38,000	38,000	38,000	38,000
<b>5305-2 · Renditions</b>	7,174	4,865	5,819	5,500	6,000	9%	6,000	6,000	6,000	6,000	6,000	6,000
<b>5305-3 · Misc</b>	2,002	1,644	1,580	4,400	2,000	-55%	4,400	4,400	4,400	4,400	4,400	4,400
<b>Total 5305 · Forms and Printing</b>	32,872	36,327	44,989	39,900	46,000	15%	48,400	48,400	48,400	48,400	48,400	48,400
<b>5310 · Insurance on Bldg-TML</b>	8,384	7,916	7,499	8,000	8,000	0%	8,000	8,000	8,000	8,000	8,000	8,000
<b>5315 · Legal Publications-Waco Tribune</b>	7,013	9,069	14,030	9,100	9,100	0%	9,100	9,100	9,100	9,100	9,100	9,100
<b>5317 · Mileage Reimbursement</b>	278	185	93	300	300	0%	300	300	300	300	300	300
<b>5320 · Office Equipment Rental</b>												
<b>5320-1 · Postage Machine-Neopost</b>	5,082	5,904	4,258	6,000	6,000	0%	6,000	6,000	6,000	6,000	6,000	6,000
<b>5320-2 · Copiers-CTWP</b>	9,961	11,343	12,575	12,000	13,000	8%	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total 5320 · Office Equipment Rental</b>	15,044	17,247	16,834	18,000	19,000	6%	16,000	16,000	16,000	16,000	16,000	16,000
<b>5330 · Postage and Freight</b>												
<b>5330-1 · Postage</b>	76,041	119,929	119,933	125,000	120,000	-4%	122,400	124,848	127,345	129,892	132,490	132,490
<b>5330-2 · Freight</b>	220	563	385	750	750	0%	750	750	750	750	750	750
<b>Total 5330 · Postage and Freight</b>	76,261	120,491	120,317	125,750	120,750	-4%	123,150	125,598	128,095	130,642	133,240	133,240
<b>5335 · Small Equipment and Furniture</b>	1,255	7,235	1,089	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500	1,500
<b>5336 · Small Software</b>	560	-	-	1,500	700	-53%	700	700	700	700	700	700
<b>5340 · Subscriptions and Books</b>	43,710	43,332	61,656	41,772	61,800	48%	64,890	68,135	71,541	75,118	78,874	78,874
<b>5345 · Supplies</b>												
<b>5345-1 · Office Supplies</b>	23,316	26,240	24,959	26,000	26,000	0%	26,000	26,000	26,000	26,000	26,000	26,000
<b>Total 5345 · Supplies</b>	23,316	26,240	24,959	26,000	26,000	0%	26,000	26,000	26,000	26,000	26,000	26,000
<b>5350 · Training and Education</b>	23,727	13,428	25,163	25,000	25,000	0%	20,000	20,000	20,000	20,000	20,000	20,000
<b>5355 · Travel</b>	11,728	15,530	28,977	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000	15,000
<b>5360 · Utilities</b>												
<b>5360-1 · Phone and Internet</b>	13,252	17,570	22,892	17,600	23,000	31%	23,000	23,000	23,000	23,000	23,000	23,000
<b>5360-2 · Electric-Hudson</b>	21,065	21,720	19,322	21,000	23,000	10%	24,000	24,000	24,000	24,000	24,000	24,000
<b>5360-4 · Water and Sewer-City of Waco</b>	4,137	3,241	3,441	3,500	3,500	0%	4,000	4,000	4,000	4,000	4,000	4,000
<b>Total 5360 · Utilities</b>	38,455	42,530	45,655	42,100	49,500	18%	51,000	51,000	51,000	51,000	51,000	51,000
<b>5365 · Misc Expenses</b>		-	1,069	1,000	-	-100%	1,000	1,000	1,000	1,000	1,000	1,000
<b>5366 · Bank Service Fee</b>												
<b>Total 5300 · Office Operation Expenses</b>	286,118	345,770	397,951	362,922	389,650	7%	392,040	397,733	403,636	409,760	416,114	416,114

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

	Final			Approved	Estimated		Forecast					
	2019	2020	2021	2022	2023		2024	2025	2026	2027	2028	
<b>5400 · Maintenance Expenses</b>												
<b>5401 · Building</b>												
<b>5401 Building Other</b>	16,557	18,111	23,682	15,000	18,000	20%	15,000	15,000	15,000	15,000	15,000	15,000
<b>5401-1 Janitorial Service</b>	15,804	15,804	15,804	15,840	16,000	1%	16,500	16,500	16,500	16,500	16,500	15,840
<b>Total 5401 · Building</b>	32,361	33,915	39,486	30,840	34,000	10%	31,500	31,500	31,500	31,500	31,500	30,840
<b>5402 · Elevator</b>	20	-	140	1,000	200	-80%	2,000	2,000	2,000	2,000	2,000	2,000
<b>5222 · Lawn Service</b>	3,395	4,130	4,463	4,200	4,600	10%	4,600	4,600	4,600	4,600	4,600	4,600
<b>5405 · Computer Equipment-Hardware</b>	690	26,173	4,659	2,000	2,000	0%	30,000	3,000	3,000	3,000	3,000	3,000
<b>5410 · Small Equipment and Furniture</b>	1,871	2,842	413	2,000	2,000	0%	2,000	2,000	2,000	2,000	2,000	2,000
<b>5415 · Software Maintenance</b>												
<b>5415-1 · True Automation-Harris</b>	199,603	167,746	179,666	182,000	222,661	22%	234,661	234,661	234,661	234,661	234,661	234,661
<b>5415-5 · Software Service</b>	2,568	7,215	4,327	4,000	4,000	0%	4,000	4,000	4,000	4,000	4,000	4,000
<b>5415-6 · ESRI</b>	9,974	9,974	9,974	9,900	10,000	1%	10,000	10,000	10,000	10,000	10,000	9,900
<b>Total 5415 · Software Maintenance</b>	212,145	184,935	193,967	195,900	236,661	21%	248,661	248,661	248,661	248,661	248,661	248,561
<b>Total 5400 · Maintenance Expenses</b>	250,482	251,995	243,128	235,940	279,461	18%	318,761	291,761	291,761	291,761	291,761	291,001
<b>Total Expense</b>	3,686,428	3,777,425	3,756,971	4,048,803	4,486,356	11%	4,831,882	5,012,150	5,034,523	5,128,964	5,225,054	
<b>Net Ordinary Income</b>	789,300	605,421	651,789	441,112	320,112	-27%	380,113	330,112	335,112	335,112	335,112	335,113
<b>5500 · Capital Outlay</b>												
<b>5501 · Building Improvements</b>	-	-	-	5,000	-	-100%	55,000	5,000	5,000	5,000	5,000	5,000
<b>5502 · Small Equipment</b>	2,531	30	23	2,500	2,500	0%	1,500	1,500	1,500	1,500	1,500	1,500
<b>5505 · Large Equipment</b>	63,256	-	1,008	130,000	5,000	-96%	10,000	10,000	15,000	15,000	15,000	15,000
<b>5510 · Large Furniture</b>	-	-	-	1,000	-	-100%	1,000	1,000	1,000	1,000	1,000	1,000
<b>5525 · Aerial Photography-Pictometry</b>	184,714	167,729	97,505	75,000	85,000	13%	85,000	85,000	85,000	85,000	85,000	85,000
<b>Total 5500 · Capital Outlay</b>	250,501	167,760	98,536	213,500	92,500	-57%	152,500	102,500	107,500	107,500	107,500	107,500
<b>5600 · Debt Service Expense</b>												
<b>5601 · Debt Srvc Interest-Bldg-Cap 1</b>	46,735.63	43,055.28	39,207.46	35,185.00	30,979.00	-12%	26,582.00	21,984.00	17,177.00	12,152.00	6,898.00	
<b>5605 · Debt Srvc Principal-Bldg-Cap 1</b>	80,875.75	84,556.10	88,403.92	92,427.00	96,633.00	5%	101,031.00	105,628.00	110,435.00	115,460.00	120,715.00	
<b>Total 5600 · Debt Service Expense</b>	127,611	127,611	127,611	127,612	127,612	0%	127,613	127,612	127,612	127,612	127,612	127,613
<b>6000 · Contingency Fund</b>												
<b>6010 · General Contingency Fund</b>	-	-	-	100,000	100,000	0%	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total 6000 · Contingency Fund</b>	-	-	-	100,000	100,000	0%	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Other Expense</b>	378,112	295,371	226,148	441,112	320,112	-27%	380,113	330,112	335,112	335,112	335,112	335,113
<b>Net Other Income</b>	-378,112	-295,371	-226,148	-441,112	-320,112	-27%	-380,113	-330,112	-335,112	-335,112	-335,112	-335,113
<b>Net Income</b>	<b>411,188</b>	<b>310,050</b>	<b>425,641</b>	-	-		-	-	-	-	-	-
<b>Reserve Fund Balances</b>												
<b>Litigation Reserve Fund</b>		300,000	300,000	610,000	610,000		300,000	300,000	300,000	300,000	300,000	
<b>Capital Improvements Fund</b>		80,663	80,663	196,304	196,304		196,304	196,304	196,304	196,304	196,304	
<b>Technology and Professional Services Fund</b>		700,576	700,576	700,576	570,576		570,576	570,576	570,576	570,576	570,576	
<b>Planned Future Expenses</b>				Servers	ARB Rooms		PC 5 yr warranty 2024					
					Driveway							

**MCLENNAN COUNTY APPRAISAL DISTRICT  
ESTIMATED 2023 BUDGET ALLOCATION**

2023 TOTAL BUDGET = **\$4,806,468**  
2023 ENTITY SUPPORT = **\$4,452,468**

<b>JURISDICTION</b>	<b>2021 TAX LEVY *</b>	<b>PERCENT OF TOTAL LEVY &amp; BUDGET</b>	<b>EST 2023 ALLOCATION</b>	<b>EST 2023 QUARTERLY PAYMENT</b>
<b>SCHOOL DISTRICTS</b>				
AXTELL ISD	1,726,613.36	0.350713%	15,615	3,903.84
BOSQUEVILLE ISD	2,762,710.38	0.561167%	24,986	6,246.44
BRUCEVILLE-EDDY ISD	2,381,361.11	0.483706%	21,537	5,384.22
CHINA SPRING ISD	14,721,838.84	2.990326%	133,143	33,285.83
CONNALLY ISD	10,609,515.07	2.155024%	95,952	23,987.94
CRAWFORD ISD	2,900,582.94	0.589172%	26,233	6,558.17
GHOLSON ISD	616,580.42	0.125241%	5,576	1,394.08
HALLSBURG ISD	1,016,974.55	0.206570%	9,197	2,299.36
LA VEGA ISD	13,472,233.72	2.736504%	121,842	30,460.50
LORENA ISD	8,348,188.07	1.695699%	75,500	18,875.11
MART ISD	1,354,842.80	0.275198%	12,253	3,063.28
McGREGOR ISD	6,197,687.61	1.258885%	56,051	14,012.87
MIDWAY ISD	72,889,099.44	14.805364%	659,204	164,801.04
MOODY ISD	1,978,761.07	0.401929%	17,896	4,473.95
OGLESBY ISD	9,553.67	0.001941%	86	21.60
RIESEL ISD	5,252,077.94	1.066811%	47,499	11,874.86
ROBINSON ISD	10,665,198.30	2.166334%	96,455	24,113.84
VALLEY MILLS ISD	1,052,405.16	0.213766%	9,518	2,379.47
WACO ISD	88,282,790.64	17.932158%	798,424	199,605.92
WEST ISD	7,779,119.00	1.580109%	70,354	17,588.46
<b>COUNTY</b>				
MCLENNAN COUNTY	86,240,515.88	17.517328%	779,953	194,988.37
<b>CITIES</b>				
BELLMEAD, CITY OF	2,004,288.48	0.407115%	18,127	4,531.66
BEVERLY HILLS, CITY OF	576,734.34	0.117147%	5,216	1,303.99
BRUCEVILLE-EDDY, CITY OF	371,969.80	0.075555%	3,364	841.02
CRAWFORD, CITY OF	356,292.77	0.072371%	3,222	805.57
GHOLSON, CITY OF	59,415.69	0.012069%	537	134.34
GOLINDA, CITY OF	25,858.58	0.005252%	234	58.47
HALLSBURG, CITY OF	19,258.32	0.003912%	174	43.54
HEWITT, CITY OF	6,051,002.71	1.229090%	54,725	13,681.22
LACY-LAKEVIEW, CITY OF	1,536,785.13	0.312155%	13,899	3,474.65
LEROY, CITY OF	26,429.06	0.005368%	239	59.76
LORENA, CITY OF	734,536.74	0.149200%	6,643	1,660.78
MART, CITY OF	502,797.86	0.102129%	4,547	1,136.82
McGREGOR, CITY OF	2,741,988.27	0.556958%	24,798	6,199.59
MOODY, CITY OF	410,263.83	0.083334%	3,710	927.60
RIESEL, CITY OF	218,892.20	0.044462%	1,980	494.91
ROBINSON, CITY OF	5,577,215.70	1.132854%	50,440	12,609.99
VALLEY MILLS, CITY OF	6,729.11	0.001367%	61	15.21
WACO, CITY OF	90,729,815.45	18.429202%	820,554	205,138.60
WEST, CITY OF	1,268,363.22	0.257632%	11,471	2,867.75
WOODWAY, CITY OF	6,635,643.20	1.347844%	60,012	15,003.08
<b>SPECIAL DISTRICTS</b>				
CASTLEMAN CREEK WATERSHED	28,027.84	0.005693%	253	63.37
ELM CREEK WATERSHED	17,739.70	0.003603%	160	40.11
MCLENNAN COMMUNITY COLLEGE	32,081,338.66	6.516419%	290,141	72,535.37
TEHUACANA CREEK WATER & CONTROL DIST #1	75,439.65	0.015323%	682	170.57
<b>TOTAL</b>	<b>492,315,476.28</b>	<b>100.000000%</b>	<b>4,452,468</b>	<b>1,113,117.08</b>

\* as of most recent supplement  
MODIFIED 6/1/2022 JDB



Range #	Position	Employee Count	Car Allowance	Minimum Annual Salary	Maximum Annual Salary
<b>Administrative Pay Ranges</b>					
1	Customer Service	5		30,000	46,000
2	Appraisal Support	6		36,000	60,000
3	Deeds	3		43,000	55,000
4	Executive Assistants	2		54,000	71,000
5	Support Supervisors	2		54,000	71,000
<b>Technical Pay Ranges</b>					
10	GIS MAPPING TECH	2		42,000	65,000
11	GIS MAPPING SUPERVISOR	1		70,000	85,000
<b>Licensed Pay Ranges</b>					
20	Appraiser I - "Jr appraiser" non licensed	9	6,480	35,000	52,000
21	Appraiser II - "Staff Appraiser" licensed	8	6,480	45,000	62,000
22	Appraiser III - Sr. Staff Appraiser" licensed	1	6,480	50,000	67,000
23	APPRAISAL SUPERVISOR	3	6,480	67,000	95,000
24	DEP CHIEF APPR	1	6,480	88,000	119,000
25	Chief Appraiser	1	6,480	100,000	150,000

**Benefits include:**

Group Term Life Insurance

Health Insurance

Accidental Death

Longevity

Pension

Long Term Disability

Average cost of benefits per employee: \$19,561