

MCLENNAN COUNTY APPRAISAL DISTRICT 2022 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 five billion dollars. Our overall budget for 2022 will increase 2.7% from our 2021 budget, but our entity contribution will decrease as we use our reserve funds to purchase replacement servers. The Board of Directors intent is to reserve enough funds committed to litigation, capital expenses, and new technology 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: Budgeted salaries show a 3% decrease as staff have retired, though employees should see roughly a 3% increase in pay after wages were frozen for 2021. Our staff is currently comprised of 44 employees, of which 22 are appraisers. All but six, 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 2022, which remains unchanged from prior and is slightly higher than the required 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 needs to expand 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 2021 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 new requirements for sending postcards. 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 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 2015 servers will need to be replaced in 2022 and will be paid from our 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 5.84545% to 4.5%. This will save the entities over \$100,000 in additional interest over the life of the loan.

CONTINGENCY FUND

The contingency 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.

**MCLENNAN COUNTY APPRAISAL DISTRICT
YEARLY BUDGET COMPARISON**

YEAR	2017	2018	2019	2020	2021	2022
TOTAL BUDGET AMOUNT	4,015,115	4,640,293	4,465,382	4,383,411	4,372,817	4,489,815
% BUDGET INCREASE	2.12%	15.57%	-3.77%	-1.84%	-0.24%	2.68%
ENTITY CONTRIBUTION	3,998,615	4,240,290	4,228,661	3,947,222	4,347,817	4,334,815
% BUDGET INCREASE	2%	6%	0%	-7%	10%	0%
TOTAL EXPENSE AUDITED	3,628,095	3,940,399	4,064,539	4,108,067		
***WHAT SHOULD HAVE BEEN CREDITED	370,520	299,891	164,122	-160,845		
ENTITY ACTUAL CREDITED AMOUNT	385,853	222,572	411,189	310,048		
FUND BALANCE	630,655	730,655	1,116,507	1,391,287		
CONTINGENCY FUNDS	150,000	100,000	100,000	0	100,000	100,000
NUMBER OF EMPLOYEES	41	42	42	44	44	44
*** This is the difference between the Entity Contribution & what the District actually spent.						

**MCLENNAN COUNTY APPRAISAL DISTRICT
2022 PRELIMINARY ANNUAL BUDGET**

	2021 BUDGET	2022	\$ CHANGE	PERCENT CHANGE	Comment
5000 SALARIES					
5001 ADMINISTRATION	301,775	290,268	(11,507)	-3.8%	
5002 APPRAISAL	997,242	980,128	(17,114)	-1.7%	
5003 MAPPING	271,300	244,602	(26,698)	-9.8%	
5004 CLERICAL	405,952	452,158	46,206	11.4%	
5006 PART TIME	48,000	0	(48,000)	-4800000%	Reclassified as Appraisal Service
5008 AUTO & PHONE ALLOWANCE	137,020	137,020	0	0%	
TOTAL SALARIES	2,161,289	2,104,176		0%	
				-2.64%	
5100 BENEFITS					
5105 FICA TAX EXPENSE	162,100	161,400	(700)	-0.4%	
5110 HEALTH INSURANCE	239,000	250,900	11,900	5.0%	
5110-1 PB&H DEDUCTIBLE (HRA)	35,100	35,100	0	0.0%	
5113 DISABILITY	7,200	7,200	0	0.0%	
5115 LIFE INSURANCE	9,100	9,000	(100)	-1.1%	
5120 LONGEVITY	15,100	15,300	200	1.3%	
5125 PENSION	276,700	275,600	(1,100)	-0.4%	
5126 PENSION UAAL	0	0	0	0.0%	
5130 UNEMPLOYMENT COMPENSATION	7,400	8,000	600	8.1%	
5135 WORKMANS COMPENSATION	17,300	17,000	(300)	-1.7%	
TOTAL BENEFITS	769,000	779,500		1.37%	
5200 PROFESSIONAL SERVICES					
5201 APPRAISAL REVIEW BOARD	120,000	140,000	20,000	16.7%	
5205 APPRAISAL SERVICES	66,000	114,000	48,000	72.7%	Moved from Part Time
5210 AUDIT	6,700	7,200	500	7.5%	
5215 BOARD OF DIRECTORS	1,200	1,200	0	0.0%	
5218 COMPUTER SERVICES	4,500	18,180	13,680	304.0%	Increased Network Security
5220 CONSULTING SERVICES				0.0%	
5220-1 ACCOUNTING	13,110	13,110	0	0.0%	
5220-2 MISC CONSULTING	0	0	0	0.0%	
5220-5 HOMESTEAD AUDIT	0	25,000	25,000	0.0%	
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	180,000	170,000	(10,000)	-5.6%	
5230-3 MISC LEGAL SERVICES	10,000	10,000	0	0.0%	
5230-4 ARB Legal Counsel	3,000	5,000	2,000	66.7%	
5233 MOVING SERVICE	0	0	0	0.0%	
5234 PAYROLL SERVICE FEE	4,869	5,300	432	8.9%	
5235 PERSONAL PROPERTY LISTS	2,800	2,875	75	2.7%	
5239 SHREDDING SERVICE	1,500	1,500	0	0.0%	
5240 TEMP SERVICES	25,000	15,000	(10,000)	-40.0%	
TOTAL PROFESSIONAL SERVICES	476,479	566,165		18.82%	
5300 OFFICE OPERATING EXPENSES					
5301 DUES AND MEMBERSHIPS	8,000	8,000	0	0.0%	
5305 FORMS AND PRINTING				0.0%	
5305-1 NOTICES	28,000	30,000	2,000	7.1%	
5305-2 RENDITIONS	5,500	5,500	0	0.0%	
5305-3 MISC	4,400	4,400	0	0.0%	
5310 INSURANCE	8,500	8,000	(500)	-5.9%	
5315 LEGAL PUBLICATIONS	8,000	9,100	1,100	13.8%	
5317 MILEAGE REIMBURSEMENT	300	300	0	0.0%	
5320 OFFICE EQUIPMENT RENTAL				0.0%	
5320-1 POSTAGE MACHINE	5,000	6,000	1,000	20.0%	
5320-2 COPIERS	10,000	12,000	2,000	20.0%	
5330 POSTAGE AND FREIGHT				0.0%	
5330-1 POSTAGE	148,100	125,000	(23,100)	-15.6%	
5330-2 FREIGHT	1,000	750	(250)	-25.0%	
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	88,200	41,772	(46,428)	-52.6%	Alternative Data source
5345 SUPPLIES				0.0%	
5345-1 OFFICE SUPPLIES	24,000	26,000	2,000	8.3%	
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	13,500	17,600	4,100	30.4%	
5360-2 ELECTRIC	21,000	21,000	0	0.0%	
5360-4 WATER AND SEWER	4,000	3,500	(500)	-12.5%	
5365 MISC EXPENSE	1,000	1,000	0	0.0%	
TOTAL OFFICE OPERATING EXPENSES	421,500	362,922		-13.90%	

5400	MAINTENANCE EXPENSES					
5401	BUILDING	15,000	15,000	0	0.0%	
	5401-1 JANITORIAL SERVICES	15,840	15,840	0	0.0%	
5402	ELEVATOR	1,000	1,000	0	0.0%	
5403	LAWN SERVICE	4,000	4,200	200	5.0%	
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	0	0	0	0.0%	
	5415-1 TRUE AUTOMATION	168,902	182,000	13,098	7.8%	
	5415-5 SOFTWARE SERVICE	4,000	4,000	0	0.0%	
	5415-6 ESRI	9,900	9,900	0	0.0%	
	TOTAL MAINTENANCE EXPENSES	222,642	235,940			
			5.97%			
5500	CAPITAL OUTLAY					
5501	BUILDING IMPROVEMENTS	5,000	5,000	0	0.0%	
5502	SMALL EQUIPMENT	2,500	2,500	0	0.0%	
5505	LARGE EQUIPMENT	10,000	130,000	120,000	1200.0%	Server Replacement
5510	LARGE FURNITURE	1,000	1,000	0	0.0%	
5525	AERIAL PHOTOGRAPHY	75,000	75,000	0	0.0%	
	TOTAL CAPITAL OUTLAY	93,500	213,500			
			128.34%			
5600	DEBT SERVICE EXPENSE					
5601	DEBT SERVICE INTEREST--BUILDING	39,452	35,185	(4,267)	-10.8%	
5605	DEBT SERVICE PRINCIPLE--BUILDING	88,955	92,427	3,472	3.9%	
	TOTAL DEBT SERVICE EXPENSE	128,407	127,612			
			-0.62%			
6000	CONTINGENCY FUND					
6010	GENERAL CONTINGENCY FUND	100,000	100,000	0	0.0%	
	TOTAL CONTINGENCY FUND	100,000	100,000			
			0.00%			
	TOTAL OPERATING EXPENSES	\$ 4,372,817	\$ 4,489,815	116,999	2.7%	
			2.68%	(116,999)		
	LESS BUDGETED GENERAL INCOME					
4033	INTEREST ON INVESTMENTS	-	-		0.0%	
4015	INTEREST ON BANK ACCTS	15,000	15,000	0	0.0%	
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	130,000	130,000	0.0%	Planned use of Tech and Prof Serv. Committed Funds for Server Replacement
	TOTAL ENTITY SUPPORT	\$4,347,817	\$ 4,334,815	\$ (13,001)	-0.3%	
			-0.30%			
	Fund Balances					
	Litigation	300,000	300,000	0	0.0%	
	Capital Improvements	80,663	80,663	0	0.0%	
	Technology and Professional Services	700,576	570,576	(130,000)	-18.6%	Server Replacement
		1,081,239	951,239		0.0%	

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

	Final Budget		Approved	Estimated		Forecast				
	2019	2020	2021	2022		2023	2024	2025	2026	2027
Income										
4020 · Revenue from Taxing Entities	4,451,232	4,358,411	4,347,817	4,334,815	0%	4,474,934	4,495,791	4,573,433	4,647,912	4,723,612
Transfer from Technology and Professional Services Fund				130,000						
4030 · Interest on Investments	150									
4032 · Interest from CD's										
4033 · Interest from MM*Met Life										
4035 · Interest - Bank Accts		-	15,000	15,000		15,000	15,000	15,000	15,000	15,000
4040 · Miscellaneous Revenue	4,000	16,082	2,000	2,000	0%	4,000	4,000	4,000	4,000	4,000
4045 · BPP RENDITION PENALTY REVENUE	10,000	8,354	8,000	8,000	0%	10,000	10,000	10,000	10,000	10,000
Total Income	4,465,382	4,382,846	4,372,817	4,489,815	3%	4,503,934	4,524,791	4,602,433	4,676,912	4,752,612
Gross Profit	4,465,382	4,382,846	4,372,817	4,489,815	3%	4,503,934	4,524,791	4,602,433	4,676,912	4,752,612
Expense										
5000 · Salaries										
5001 · Administration	293,475	242,376.93	301,775	290,268	-4%	297,525	304,963	312,587	320,402	328,412
5002 · Appraisal	953,020	947,335.67	997,242	980,128	-2%	1,004,631	1,029,747	1,055,490	1,081,877	1,108,924
5003 · Mapping	267,585	256,821.53	271,300	244,602	-10%	250,717	256,985	263,410	269,995	276,745
5004 · Clerical	396,102	310,859.31	405,952	452,158	11%	463,462	475,049	486,925	499,098	511,575
5006 · Part Time			48,000		-100%	-	-	-	-	-
5008 · Auto and Phone Allowance	137,020	124,006	137,020	137,020	0%	137,020	137,020	137,020	137,020	137,020
Total 5000 · Salaries	2,047,202	1,881,400	2,161,289	2,104,176	-3%	2,153,355	2,203,764	2,255,432	2,308,393	2,362,677
5100 · Benefits										
5105 · FICA Tax Expense	153,900	144,638	162,100	161,400	0%	172,268	176,301	180,435	184,671	189,014
5110 · Health Insurance										
5110-1 · PB&H-Deductible	33,700	7,902	35,100	35,100	0%	35,100	35,100	35,100	35,100	35,100
5110 · Health Insurance - Other	227,900	203,088	239,000	250,900	5%	255,918	261,036	266,257	271,582	277,014
Total 5110 · Health Insurance	261,600	210,990	274,100	286,000	4%	291,018	296,136	301,357	306,682	312,114
5113 · Disability Long Term Insurance	6,100	6,857	7,200	7,200	0%	7,200	7,200	7,200	7,200	7,200
5115 · Life Insurance	8,600	8,521	9,100	9,000	-1%	9,000	9,000	9,000	9,000	9,000
5117 Cobra		(1,480)								
5120 · Longevity	13,500	14,352	15,100	15,300	1%	16,000	16,000	16,000	16,000	16,000
5125 · Pension	262,200	256,577	276,700	275,600	0%	279,936	286,489	293,206	300,091	307,148
5126 · Pension UAAL-TCDRS	30,100	30,000	-	-		-	-	-	-	-
5130 · Unemployment Compensation	9,200	7,677	7,400	8,000	8%	9,200	9,200	9,200	9,200	9,200
5135 · Workers Compensation-TML	16,500	8,644	17,300	17,000	-2%	17,000	17,000	17,000	17,000	17,000
Total 5100 · Benefits	761,700	686,775	769,000	779,500	1%	801,623	817,327	833,398	849,845	866,676
5200 · Professional Services										
5201 · Appraisal Review Board	119,200	141,840.82	120,000	140,000	17%	140,000	140,000	140,000	140,000	140,000
5205 · Appraisal Services	30,000	99,338.00	66,000	114,000	73%	114,000	114,000	114,000	114,000	114,000
5210 · Audit-PB&H	6,850	7,000.00	6,700	7,200	7%	6,700	6,700	6,700	6,700	6,700
5215 · Board of Directors	1,200	736.18	1,200	1,200	0%	1,200	1,200	1,200	1,200	1,200
5218 · Computer Services	20,000	4,804.00	4,500	18,180	304%	18,180	18,180	18,180	18,180	18,180
5220 · Consulting Services										
5220-1 · Accounting	11,700	6,550.00	13,110	13,110	0%	13,110	13,110	13,110	13,110	13,110
5220-2 · Misc Consulting		51,045.81								
5220 · Homestead Audit Service	112,300.00		0.00	25,000.00		25,000	25,000	25,000	25,000	25,000
Total 5220 · Consulting Services	124,000.00	57,595.81	13,110.00	38,110.00	191%	38,110.00	38,110.00	38,110.00	38,110.00	38,110.00
5229 · Arbitration	19,000	8,719	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	2027
5230 · Legal Services										
5230-1 · Retainer-MVBA	24,000	24,700	22,800	22,800	0%	22,800	22,800	22,800	22,800	22,800
5230-2 · Court Cost-MVBA	155,000	139,776	180,000	170,000	-6%	170,000	170,000	170,000	170,000	170,000
5230-3 · Misc Legal Services	20,000	20,115	10,000	10,000	0%	10,000	10,000	10,000	10,000	10,000
5230-4 · ARB Legal Counsel-RAY ARMSTRON	5,000	5,893	3,000	5,000	67%	5,000	5,000	5,000	5,000	5,000
Total 5230 · Legal Services	204,000	190,484	215,800	207,800	-4%	207,800	207,800	207,800	207,800	207,800
5234 · Payroll Service Fee	4,869	5,209	4,869	5,300	9%	4,869	4,869	4,869	4,870	4,870
5235 · Personal Property Lists	2,800	2,832	2,800	2,875	3%	2,875	2,875	2,875	2,875	2,875
5239 · Shredding Service	500	746	1,500	1,500	0%	500	500	500	500	500
5240 · Temp Service	60,000	10,559	25,000	15,000	-40%	15,000	15,000	15,000	15,000	15,000
Total 5200 · Professional Services	592,419	529,863	476,479	566,165	19%	564,234	564,234	564,234	564,235	564,235
5300 · Office Operation Expenses										
5301 · Dues and Memberships	6,000	6,237	8,000	8,000	0%	8,000	8,000	8,000	8,000	8,000
5305 · Forms and Printing										
5305-1 · Notices	28,000	29,819	28,000	30,000	7%	30,000	30,000	30,000	30,000	30,000
5305-2 · Renditions	7,500	4,865	5,500	5,500	0%	5,500	5,500	5,500	5,500	5,500
5305-3 · Misc	5,000	1,644	4,400	4,400	0%	4,400	4,400	4,400	4,400	4,400
Total 5305 · Forms and Printing	40,500	36,327	37,900	39,900	5%	39,900	39,900	39,900	39,900	39,900
5310 · Insurance on Bldg-TML	7,700	7,916.44	8,500	8,000	-6%	8,000	8,000	8,000	8,000	8,000
5315 · Legal Publications-Waco Tribune	8,000	9,069.32	8,000	9,100	14%	9,100	9,100	9,100	9,100	9,100
5317 · Mileage Reimbursement	1,000	185.48	300	300	0%	300	300	300	300	300
5320 · Office Equipment Rental										
5320-1 · Postage Machine-Neopost	5,000	5,904.07	5,000	6,000	20%	6,000	6,000	6,000	6,000	6,000
5320-2 · Copiers-CTWP	10,000	11,343.32	10,000	12,000	20%	10,000	10,000	10,000	10,000	10,000
Total 5320 · Office Equipment Rental	15,000	17,247	15,000	18,000	20%	16,000	16,000	16,000	16,000	16,000
5330 · Postage and Freight										
5330-1 · Postage	95,000	119,929	148,100	125,000	-16%	127,500	130,050	132,651	135,304	138,010
5330-2 · Freight	1,500	563	1,000	750	-25%	750	750	750	750	750
Total 5330 · Postage and Freight	96,500	120,491	149,100	125,750	-16%	128,250	130,800	133,401	136,054	138,760
5335 · Small Equipment and Furniture	2,000	7,235.12	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500
5336 · Small Software	3,000	0.00	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500
5340 · Subscriptions and Books	44,000	43,332.39	88,200	41,772	-53%	43,861	46,054	48,356	50,774	53,313
5345 · Supplies										
5345-1 · Office Supplies	24,000	26,240.29	24,000	26,000	8%	26,000	26,000	26,000	26,000	26,000
Total 5345 · Supplies	24,000	26,240	24,000	26,000	8%	26,000	26,000	26,000	26,000	26,000
5350 · Training and Education	17,000	13,427.71	25,000	25,000	0%	20,000	20,000	20,000	20,000	20,000
5355 · Travel	15,000	15,530.06	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000
5360 · Utilities										
5360-1 · Phone and Internet	14,000	17,569.51	13,500	17,600	30%	17,600	17,600	17,600	17,600	17,600
5360-2 · Electric-Hudson	23,000	21,719.76	21,000	21,000	0%	24,000	24,000	24,000	24,000	24,000
5360-4 · Water and Sewer-City of Waco	4,000	3,241.14	4,000	3,500	-13%	4,000	4,000	4,000	4,000	4,000
Total 5360 · Utilities	41,000	42,530	38,500	42,100	9%	45,600	45,600	45,600	45,600	45,600
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	345,770	421,500	362,922	-14%	364,011	368,754	373,657	378,728	383,973

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

	Final Budget		Approved	Estimated		Forecast				
	2019	2020	2021	2022		2023	2024	2025	2026	2027
5400 · Maintenance Expenses										
5401 · Building										
5401 Building Other	16,000	18,111	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000
5401-1 Janitorial Service	20,000	15,804	15,840	15,840	0%	16,500	16,500	16,500	16,500	15,840
Total 5401 · Building	36,000	33,915	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	4,130	4,000	4,200	5%	4,200	4,200	4,200	4,200	4,200
5405 · Computer Equipment-Hardware	6,000	26,173	2,000	2,000	0%	3,000	3,000	3,000	3,000	3,000
5410 · Small Equipment and Furniture	3,000	2,842	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	167,747	168,902	182,000	8%	194,000	194,000	194,000	194,000	194,000
5415-5 · Software Service	6,000	7,215	4,000	4,000	0%	4,000	4,000	4,000	4,000	4,000
5415-6 · ESRI	10,000	9,974	9,900	9,900	0%	9,900	9,900	9,900	9,900	9,900
Total 5415 · Software Maintenance	290,000	184,936	182,802	195,900	7%	207,900	207,900	207,900	207,900	207,900
Total 5400 · Maintenance Expenses	343,000	251,996	222,642	235,940	6%	250,600	250,600	250,600	250,600	249,940
Total Expense	4,066,021	3,695,804	4,050,910	4,048,703	0%	4,133,822	4,204,678	4,277,321	4,351,800	4,427,500
Net Ordinary Income	399,361	687,043	321,907	441,112	37%	370,112	320,113	325,112	325,112	325,112
5500 · Capital Outlay										
5501 · Building Improvements	5,000	-	5,000	5,000	0%	55,000	5,000	5,000	5,000	5,000
5502 · Small Equipment	5,000	30	2,500	2,500	0%	1,500	1,500	1,500	1,500	1,500
5505 · Large Equipment	50,000	-	10,000	130,000	1200%	10,000	10,000	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	167,729	75,000	75,000	0%	75,000	75,000	75,000	75,000	75,000
Total 5500 · Capital Outlay	257,000	167,760	93,500	213,500	128%	142,500	92,500	97,500	97,500	97,500
5600 · Debt Service Expense										
5601 · Debt Svc Interest-Bldg-Cap 1	46,735.63	43,055.28	39,452.00	35,185.00	-11%	30,979.00	26,582.00	21,984.00	17,177.00	12,152.00
5605 · Debt Svc Principal-Bldg-Cap 1	80,875.75	84,556.10	88,955.00	92,427.00	4%	96,633.00	101,031.00	105,628.00	110,435.00	115,460.00
Total 5600 · Debt Service Expense	127,611	127,611	128,407	127,612	-1%	127,612	127,613	127,612	127,612	127,612
6000 · Contingency Fund										
6010 · General Contingency Fund	14,750	-	100,000	100,000	0%	100,000	100,000	100,000	100,000	100,000
Total 6000 · Contingency Fund	14,750	-	100,000	100,000	0%	100,000	100,000	100,000	100,000	100,000
Total Other Expense	399,361	295,371	321,907	441,112	37%	370,112	320,113	325,112	325,112	325,112
Net Other Income	-399,361	-295,371	-321,907	-441,112	37%	-370,112	-320,113	-325,112	-325,112	-325,112
Net Income	-	391,672	-	-		-	-	-	-	-
Reserve Fund Balances										
Litigation Reserve Fund		300,000	300,000	300,000		300,000	300,000	300,000	300,000	300,000
Capital Improvements Fund		80,663	80,663	80,663		80,663	80,663	80,663	80,663	80,663
Technology and Professional Services Fund		700,576	700,576	570,576		570,576	570,576	570,576	570,576	570,576
Planned Future Expenses						Servers	ARB Rooms	PC 5 yr warranty 2024		

**MCLENNAN COUNTY APPRAISAL DISTRICT
ESTIMATED 2022 BUDGET ALLOCATION**

2022 TOTAL BUDGET = **\$4,489,815**
2022 ENTITY SUPPORT = **\$4,334,815**

JURISDICTION	2020 TAX LEVY *	PERCENT OF TOTAL LEVY & BUDGET	EST 2022 ALLOCATION	EST 2022 QUARTERLY PAYMENT
SCHOOL DISTRICTS				
AXTELL ISD	1,649,720.50	0.343943%	14,909	3,727.32
BOSQUEVILLE ISD	2,643,505.26	0.551132%	23,891	5,972.64
BRUCEVILLE-EDDY ISD	2,326,279.73	0.484996%	21,024	5,255.92
CHINA SPRING ISD	13,534,704.05	2.821789%	122,319	30,579.84
CONNALLY ISD	9,990,113.78	2.082794%	90,285	22,571.31
CRAWFORD ISD	2,820,708.10	0.588077%	25,492	6,373.01
GHOLSON ISD	591,966.38	0.123416%	5,350	1,337.47
HALLSBURG ISD	967,080.32	0.201622%	8,740	2,184.99
LA VEGA ISD	13,174,439.69	2.746679%	119,063	29,765.87
LORENA ISD	8,233,939.85	1.716657%	74,414	18,603.48
MART ISD	1,272,156.03	0.265226%	11,497	2,874.26
McGREGOR ISD	6,095,426.74	1.270808%	55,087	13,771.79
MIDWAY ISD	71,098,770.85	14.823061%	642,552	160,638.08
MOODY ISD	1,740,406.68	0.362850%	15,729	3,932.21
OGLESBY ISD	9,207.09	0.001920%	83	20.80
RIESEL ISD	5,395,510.72	1.124886%	48,762	12,190.43
ROBINSON ISD	10,446,519.40	2.177947%	94,410	23,602.50
VALLEY MILLS ISD	944,035.16	0.196818%	8,532	2,132.92
WACO ISD	86,443,166.87	18.022144%	781,227	195,306.67
WEST ISD	5,980,032.78	1.246750%	54,044	13,511.08
COUNTY				
MCLENNAN COUNTY	89,468,324.41	18.652845%	808,566	202,141.61
CITIES				
BELLMEAD, CITY OF	1,886,056.92	0.393215%	17,045	4,261.29
BEVERLY HILLS, CITY OF	518,475.76	0.108095%	4,686	1,171.43
BRUCEVILLE-EDDY, CITY OF	351,069.57	0.073193%	3,173	793.19
CRAWFORD, CITY OF	306,598.78	0.063921%	2,771	692.72
GHOLSON, CITY OF	72,575.43	0.015131%	656	163.97
GOLINDA, CITY OF	25,135.72	0.005240%	227	56.79
HALLSBURG, CITY OF	18,071.46	0.003768%	163	40.83
HEWITT, CITY OF	5,694,355.40	1.187190%	51,463	12,865.63
LACY-LAKEVIEW, CITY OF	1,504,174.82	0.313599%	13,594	3,398.48
LEROY, CITY OF	26,135.08	0.005449%	236	59.05
LORENA, CITY OF	709,568.61	0.147935%	6,413	1,603.17
MART, CITY OF	458,811.53	0.095656%	4,146	1,036.62
McGREGOR, CITY OF	2,686,566.01	0.560110%	24,280	6,069.93
MOODY, CITY OF	372,511.12	0.077663%	3,367	841.64
RIESEL, CITY OF	208,911.39	0.043555%	1,888	472.01
ROBINSON, CITY OF	5,362,637.55	1.118032%	48,465	12,116.16
VALLEY MILLS, CITY OF	6,151.26	0.001282%	56	13.90
WACO, CITY OF	87,257,543.95	18.191930%	788,587	197,146.65
WEST, CITY OF	1,229,040.03	0.256237%	11,107	2,776.85
WOODWAY, CITY OF	5,849,029.06	1.219438%	52,860	13,215.09
SPECIAL DISTRICTS				
CASTLEMAN CREEK WATERSHED	24,294.86	0.005065%	220	54.89
ELM CREEK WATERSHED	14,999.00	0.003127%	136	33.89
MCLENNAN COMMUNITY COLLEGE	30,187,759.16	6.293709%	272,821	68,205.17
TEHUACANA CREEK WATER & CONTROL DIST #1	53,250.87	0.011102%	481	120.31
TOTAL	479,649,737.71	100.000000%	4,334,815	1,083,703.86

4,334,815

* as of most recent supplement
MODIFIED 6/4/2021 JDB

CALCULATION CHECK

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

POSITION CLASSIFICATION	NUMBER OF EMPLOYEES	ANNUAL STARTING SALARY	ANNUAL MAXIMUM SALARY
DATA CLERK	5	24,000	33,300
DATA ANALYST	6	26,400	36,500
RECORDS TECHNICIAN	3	29,040	43,000
ADMIN ASST	2	31,944	44,500
CUST SERV SUPERVISOR	1	44,721	62,000
GIS MAPPING TECH	2	42,000	65,000
GIS MAPPING SUPERVISOR	1	50,000	80,000
APPRAISER 1	6	32,000	50,000
APPRAISER 2	11	36,000	55,000
APPRAISAL SUPERVISOR	3	58,334	95,000
ASST CHIEF APPR	1	77,500	119,000
CHIEF APPRAISER	1	Set by Board of Directors	

Benefits include:

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