

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

	Final Budget			Approved	Estimated		Forecast				
	2018	2019	2020	2021	2022		2023	2024	2025	2026	2027
Litigation			300,000	300,000	300,000		300,000	300,000	300,000	300,000	
Capital Improvements			80,663	80,663	80,663		80,663	80,663	80,663	80,663	
Technology and Professional Services			700,576	700,576	570,576		470,576	370,576	270,576	170,576	
<b>Income</b>											
4020 · Revenue from Taxing Entities	4,626,143	4,451,232	4,358,411	4,347,817	4,321,135	-1%	4,321,254	4,342,111	4,419,753	4,494,232	4,569,932
4025 · Surplus from Prior Year					130,000		100,000	100,000	100,000	100,000	100,000
4030 · Interest on Investments	150	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	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	10,000	8,354	8,000	8,000	0%	10,000	10,000	10,000	10,000	10,000
<b>Total Income</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>4,382,846</b>	<b>4,372,817</b>	<b>4,476,135</b>	<b>2%</b>	<b>4,450,254</b>	<b>4,471,111</b>	<b>4,548,753</b>	<b>4,623,232</b>	<b>4,698,932</b>
<b>Gross Profit</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>4,382,846</b>	<b>4,372,817</b>	<b>4,476,135</b>	<b>2%</b>	<b>4,450,254</b>	<b>4,471,111</b>	<b>4,548,753</b>	<b>4,623,232</b>	<b>4,698,932</b>
<b>Expense</b>											
<b>5000 · Salaries</b>											
5001 · Administration	358,509	293,475	242,376.93	301,775	290,268	-4%	297,525	304,963	312,587	320,402	328,412
5002 · Appraisal	963,048	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	160,413	267,585	256,821.53	271,300	244,602	-10%	250,717	256,985	263,410	269,995	276,745
5004 · Clerical	444,850	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	137,020	124,006	137,020	137,020	0%	137,020	137,020	137,020	137,020	137,020
<b>Total 5000 · Salaries</b>	<b>2,063,840</b>	<b>2,047,202</b>	<b>1,881,400</b>	<b>2,161,289</b>	<b>2,104,176</b>	<b>-3%</b>	<b>2,153,355</b>	<b>2,203,764</b>	<b>2,255,432</b>	<b>2,308,393</b>	<b>2,362,677</b>
<b>5100 · Benefits</b>											
5105 · FICA Tax Expense	158,425	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	34,000	33,700	7,902	35,100	35,100	0%	35,100	35,100	35,100	35,100	35,100
5110 · Health Insurance - Other	234,000	227,900	203,088	239,000	250,900	5%	255,918	261,036	266,257	271,582	277,014
<b>Total 5110 · Health Insurance</b>	<b>268,000.00</b>	<b>261,600</b>	<b>210,990</b>	<b>274,100</b>	<b>286,000</b>	<b>4%</b>	<b>291,018</b>	<b>296,136</b>	<b>301,357</b>	<b>306,682</b>	<b>312,114</b>
5113 · Disability Long Term Insurance	6,000	6,100	6,857	7,200	7,200	0%	7,200	7,200	7,200	7,200	7,200
5115 · Life Insurance	8,850	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	14,832	13,500	14,352	15,100	15,300	1%	16,000	16,000	16,000	16,000	16,000
5125 · Pension	269,944	262,200	256,577	276,700	275,600	0%	279,936	286,489	293,206	300,091	307,148
5126 · Pension UAAL-TCDRS	30,000	30,100	30,000	-	-		-	-	-	-	-
5130 · Unemployment Compensation	9,200	9,200	7,677	7,400	8,000	8%	9,200	9,200	9,200	9,200	9,200
5135 · Workers Compensation-TML	16,800	16,500	8,644	17,300	17,000	-2%	17,000	17,000	17,000	17,000	17,000
<b>Total 5100 · Benefits</b>	<b>782,051</b>	<b>761,700</b>	<b>686,775</b>	<b>769,000</b>	<b>779,500</b>	<b>1%</b>	<b>801,623</b>	<b>817,327</b>	<b>833,398</b>	<b>849,845</b>	<b>866,676</b>
<b>5200 · Professional Services</b>											
5201 · Appraisal Review Board	80,000	119,200	141,840.82	120,000	140,000	17%	100,000	100,000	100,000	100,000	100,000
5205 · Appraisal Services	30,000	30,000	99,338.00	66,000	114,000	73%	114,000	114,000	114,000	114,000	114,000
5210 · Audit-PB&H	6,500	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	1,200	736.18	1,200	1,200	0%	1,200	1,200	1,200	1,200	1,200
5218 · Computer Services	10,000	20,000	4,804.00	4,500	4,500	0%	4,500	4,500	4,500	4,500	4,500
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	110,600.00	112,300.00		0.00	25,000.00		25,000	25,000	25,000	25,000	25,000
<b>Total 5220 · Consulting Services</b>	<b>110,600.00</b>	<b>124,000.00</b>	<b>57,595.81</b>	<b>13,110.00</b>	<b>38,110.00</b>	<b>191%</b>	<b>38,110.00</b>	<b>38,110.00</b>	<b>38,110.00</b>	<b>38,110.00</b>	<b>38,110.00</b>
5229 · Arbitration	3,000	19,000	8,719	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000

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	Final Budget			Approved	Estimated	Forecast						
	2018	2019	2020	2021	2022		2023	2024	2025	2026	2027	
<b>5230 · Legal Services</b>												
5230-1 · Retainer-MVBA	24,000	24,000	24,700	22,800	22,800	0%	22,800	22,800	22,800	22,800	22,800	22,800
5230-2 · Court Cost-MVBA	450,000	155,000	139,776	180,000	170,000	-6%	170,000	170,000	170,000	170,000	170,000	170,000
5230-3 · Misc Legal Services	20,000	20,000	20,115	10,000	10,000	0%	10,000	10,000	10,000	10,000	10,000	10,000
5230-4 · ARB Legal Counsel-RAY ARMSTRONG	5,000	5,000	5,893	3,000	5,000	67%	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total 5230 · Legal Services</b>	<b>499,000</b>	<b>204,000</b>	<b>190,484</b>	<b>215,800</b>	<b>207,800</b>	<b>-4%</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>
5234 · Payroll Service Fee	4,869	4,869	5,209	4,869	5,300	9%	4,869	4,869	4,869	4,870	4,870	4,870
5235 · Personal Property Lists	2,500	2,800	2,832	2,800	2,875	3%	2,875	2,875	2,875	2,875	2,875	2,875
5239 · Shredding Service	500	500	746	1,500	1,500	0%	500	500	500	500	500	500
5240 · Temp Service	75,000	60,000	10,559	25,000	15,000	-40%	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total 5200 · Professional Services</b>	<b>823,169</b>	<b>592,419</b>	<b>529,863</b>	<b>476,479</b>	<b>552,485</b>	<b>16%</b>	<b>510,554</b>	<b>510,554</b>	<b>510,554</b>	<b>510,555</b>	<b>510,555</b>	<b>510,555</b>
<b>5300 · Office Operation Expenses</b>												
5301 · Dues and Memberships	6,000	6,000	6,237	8,000	8,000	0%	8,000	8,000	8,000	8,000	8,000	8,000
5305 · Forms and Printing												
5305-1 · Notices	24,200	28,000	29,819	28,000	30,000	7%	30,000	30,000	30,000	30,000	30,000	30,000
5305-2 · Renditions	8,250	7,500	4,865	5,500	5,500	0%	5,500	5,500	5,500	5,500	5,500	5,500
5305-3 · Misc	4,400	5,000	1,644	4,400	4,400	0%	4,400	4,400	4,400	4,400	4,400	4,400
<b>Total 5305 · Forms and Printing</b>	<b>36,850</b>	<b>40,500</b>	<b>36,327</b>	<b>37,900</b>	<b>39,900</b>	<b>5%</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>
5310 · Insurance on Bldg-TML	7,300	7,700	7,916.44	8,500	8,000	-6%	8,000	8,000	8,000	8,000	8,000	8,000
5315 · Legal Publications-Waco Tribune	6,000	8,000	9,069.32	8,000	9,100	14%	9,100	9,100	9,100	9,100	9,100	9,100
5317 · Mileage Reimbursement	1,000	1,000	185.48	300	300	0%	300	300	300	300	300	300
5320 · Office Equipment Rental												
5320-1 · Postage Machine-Neopost	6,700	5,000	5,904.07	5,000	6,000	20%	6,000	6,000	6,000	6,000	6,000	6,000
5320-2 · Copiers-CTWP	12,000	10,000	11,343.32	10,000	12,000	20%	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total 5320 · Office Equipment Rental</b>	<b>18,700</b>	<b>15,000</b>	<b>17,247</b>	<b>15,000</b>	<b>18,000</b>	<b>20%</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
5330 · Postage and Freight												
5330-1 · Postage	94,500	95,000	119,929	148,100	125,000	-16%	127,500	130,050	132,651	135,304	138,010	138,010
5330-2 · Freight	900	1,500	563	1,000	750	-25%	750	750	750	750	750	750
<b>Total 5330 · Postage and Freight</b>	<b>95,400</b>	<b>96,500</b>	<b>120,491</b>	<b>149,100</b>	<b>125,750</b>	<b>-16%</b>	<b>128,250</b>	<b>130,800</b>	<b>133,401</b>	<b>136,054</b>	<b>138,760</b>	<b>138,760</b>
5335 · Small Equipment and Furniture	2,000	2,000	7,235.12	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500	1,500
5336 · Small Software	3,000	3,000	0.00	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500	1,500
5340 · Subscriptions and Books	20,000	44,000	43,332.39	88,200	41,772	-53%	43,861	46,054	48,356	50,774	53,313	53,313
5345 · Supplies												
5345-1 · Office Supplies	24,000	24,000	26,240.29	24,000	26,000	8%	26,000	26,000	26,000	26,000	26,000	26,000
<b>Total 5345 · Supplies</b>	<b>24,000</b>	<b>24,000</b>	<b>26,240</b>	<b>24,000</b>	<b>26,000</b>	<b>8%</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
5350 · Training and Education	17,000	17,000	13,427.71	25,000	25,000	0%	20,000	20,000	20,000	20,000	20,000	20,000
5355 · Travel	15,000	15,000	15,530.06	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000	15,000
5360 · Utilities												
5360-1 · Phone and Internet	20,000	14,000	17,569.51	13,500	17,600	30%	17,600	17,600	17,600	17,600	17,600	17,600
5360-2 · Electric-Hudson	27,000	23,000	21,719.76	21,000	21,000	0%	24,000	24,000	24,000	24,000	24,000	24,000
5360-4 · Water and Sewer-City of Waco	4,800	4,000	3,241.14	4,000	3,500	-13%	4,000	4,000	4,000	4,000	4,000	4,000
<b>Total 5360 · Utilities</b>	<b>51,800</b>	<b>41,000</b>	<b>42,530</b>	<b>38,500</b>	<b>42,100</b>	<b>9%</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>
5365 · Misc Expenses	1,351	1,000	-	1,000	1,000	0%	1,000	1,000	1,000	1,000	1,000	1,000
5366 · Bank Service Fee												
<b>Total 5300 · Office Operation Expenses</b>	<b>305,401</b>	<b>321,700</b>	<b>345,770</b>	<b>421,500</b>	<b>362,922</b>	<b>-14%</b>	<b>364,011</b>	<b>368,754</b>	<b>373,657</b>	<b>378,728</b>	<b>383,973</b>	<b>383,973</b>

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	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>5400 · Maintenance Expenses</b>										
5401 · Building	10,000									
5401 Building Other		16,000	18,111	15,000	15,000	0%	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	15,840
<b>Total 5401 · Building</b>		<b>36,000</b>	<b>33,915</b>	<b>30,840</b>	<b>30,840</b>	0%	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>30,840</b>
5402 · Elevator	5,000	5,000	-	1,000	1,000	0%	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
5405 · Computer Equipment-Hardware	6,000	6,000	26,173	2,000	2,000	0%	3,000	3,000	3,000	3,000
5410 · Small Equipment and Furniture	3,000	3,000	2,842	2,000	2,000	0%	2,000	2,000	2,000	2,000
5415 · Software Maintenance										
5415-1 · True Automation-Harris	104,421	274,000	167,747	168,902	182,000	8%	194,000	194,000	194,000	194,000
5415-5 · Software Service	6,000	6,000	7,215	4,000	4,000	0%	4,000	4,000	4,000	4,000
5415-6 · ESRI	10,000	10,000	9,974	9,900	9,900	0%	9,900	9,900	9,900	9,900
<b>Total 5415 · Software Maintenance</b>	<b>120,421</b>	<b>290,000</b>	<b>184,936</b>	<b>182,802</b>	<b>195,900</b>	7%	<b>207,900</b>	<b>207,900</b>	<b>207,900</b>	<b>207,900</b>
<b>Total 5400 · Maintenance Expenses</b>	<b>146,221</b>	<b>343,000</b>	<b>251,996</b>	<b>222,642</b>	<b>235,940</b>	6%	<b>250,600</b>	<b>250,600</b>	<b>250,600</b>	<b>249,940</b>
<b>Total Expense</b>	<b>4,143,082</b>	<b>4,066,021</b>	<b>3,695,804</b>	<b>4,050,910</b>	<b>4,035,023</b>	0%	<b>4,080,142</b>	<b>4,150,998</b>	<b>4,223,641</b>	<b>4,298,120</b>
<b>Net Ordinary Income</b>	<b>494,612</b>	<b>399,361</b>	<b>687,043</b>	<b>321,907</b>	<b>441,112</b>	37%	<b>370,112</b>	<b>320,113</b>	<b>325,112</b>	<b>325,112</b>
<b>5500 · Capital Outlay</b>										
5501 · Building Improvements	5,000	5,000	-	5,000	5,000	0%	55,000	5,000	5,000	5,000
5502 · Small Equipment	5,000	5,000	30	2,500	2,500	0%	1,500	1,500	1,500	1,500
5505 · Large Equipment	60,000	50,000	-	10,000	130,000	1200%	10,000	10,000	15,000	15,000
5510 · Large Furniture	1,000	1,000	-	1,000	1,000	0%	1,000	1,000	1,000	1,000
5525 · Aerial Photography-Pictometry	196,000	196,000	167,729	75,000	75,000	0%	75,000	75,000	75,000	75,000
<b>Total 5500 · Capital Outlay</b>	<b>267,000</b>	<b>257,000</b>	<b>167,760</b>	<b>93,500</b>	<b>213,500</b>	128%	<b>142,500</b>	<b>92,500</b>	<b>97,500</b>	<b>97,500</b>
<b>5600 · Debt Service Expense</b>										
5601 · Debt Svc Interest-Bldg-Cap 1	50,256.00	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
5605 · Debt Svc Principal-Bldg-Cap 1	77,356.00	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
<b>Total 5600 · Debt Service Expense</b>	<b>127,612</b>	<b>127,611</b>	<b>127,611</b>	<b>128,407</b>	<b>127,612</b>	-1%	<b>127,612</b>	<b>127,613</b>	<b>127,612</b>	<b>127,612</b>
<b>6000 · Contingency Fund</b>										
6010 · General Contingency Fund	100,000	14,750	-	100,000	100,000	0%	100,000	100,000	100,000	100,000
<b>Total 6000 · Contingency Fund</b>	<b>100,000</b>	<b>14,750</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	0%	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Other Expense</b>	<b>494,612</b>	<b>399,361</b>	<b>295,371</b>	<b>321,907</b>	<b>441,112</b>	37%	<b>370,112</b>	<b>320,113</b>	<b>325,112</b>	<b>325,112</b>
<b>Net Other Income</b>	<b>-494,612</b>	<b>-399,361</b>	<b>-295,371</b>	<b>-321,907</b>	<b>-441,112</b>	37%	<b>-370,112</b>	<b>-320,113</b>	<b>-325,112</b>	<b>-325,112</b>
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>391,672</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Storage Device      MAI Appraiser      Servers      Site Improvements      PC 5 yr warranty 2024

Photo project Yr3/3      TREPP data

Remote backup      Industrial Appraisal

Emergency Exit      Postage

Technology

McLENNAN COUNTY



APPRAISAL DISTRICT

May 25, 2021

To: McLennan County Appraisal District Board of Directors

Subject: Taxpayer Liaison Officer Complaints Report

I have no pending or new complaints to report.

Thank you and have a blessed day.

  
Betty Sanchez – Taxpayer Liaison Officer

# Chief Appraiser Updates

May 25, 2021

## APPRAISAL:

- Residential Notices mailed April 5<sup>th</sup>; 95,000 properties
- Commercial Notices May 3<sup>rd</sup>; 9,500
- BPP and holdouts May 28<sup>th</sup>; 21,000

## ARB:

- 12,000 protests filed so far
- ARB hearings began May 20<sup>th</sup>
- Informal hearings by appointment
- ARB Members down to 9, Looking for additional residents

Residential Protests	
Year	Count
2018	12237
2019	11186
2020	7641
2021	10434

## ARBITRATION:

- 100 Submitted; 47 Commercial & 53 Residential
- 1 Rejected by Comptroller, 1-Won, 1-Loss, 67-Settled

## LAWSUITS:

- 101 pending suits, 7 resolved
- Most Settlements will be postponed until August

## TRAINING AND EDUCATION:

▪

## BUILDING/FACILITIES:

- AC coil replacement, Units are 15 years old

## MISCELLANEOUS:

▪