

# MCLENNAN COUNTY APPRAISAL DISTRICT



Dear Colleagues,

As our community continues to grow and develop, the role of the appraisal district in the state-mandated public education funding mechanism and the commensurate impact of rising valuations and property tax bills has become an increasingly contentious and debated topic. To be sure, no one enjoys paying property taxes, and that tax burden affects affordability and creates difficulties in ownership for residential and commercial owners alike.

However, what must be understood is that the state's Comptroller's office dictates to all county appraisal districts the target aggregate appraised value for each school district under its purview, and provides a 5% 'confidence interval' around this figure. Should an appraisal district fail to achieve the inflated value assigned to a school district by the Comptroller's office, this shortcoming is reported to the Texas Education Agency and the school district's portion of state funding is cut, with the expectation that more funds must be raised from the local property tax base. County appraisal districts are made to be the scapegoat and receive the ire of taxpayers and lawmakers alike, when in reality they are constrained by the valuation edicts set forth for them by the Comptroller's office.

Indeed, our state legislators rely on this mechanism to reduce the amount they must find in state coffers to fund education, as Senator Jane Nelson opined while presenting the senate's budget that, "under our formula, the local share of education funding fills up the bucket first, as local property tax collections go up, the state share goes down." Furthermore, the Texas Supreme Court, while barely finding our education funding apparatus constitutional, identified that it is fundamentally broken and in need of significant modification and strongly recommended that the legislature address its failings. The legislature was unable to do so in the session that just now concluded.

Thus, your local appraisal district must continue the work to which it is tasked, which is ensuring full and complete funding for the school districts located within our county limits. Staff continues to strive to make the appeals process as transparent and efficient as possible, working towards determining fair value on individual parcels, all the while remaining mindful of its obligation to meet the overall valuation target assigned to it by the Comptroller.

The amount requested in this year's budget, reflecting an increase of 15%, or \$628K, over the prior year, includes items necessary to meet these challenges and accomplish the goals mandated by the state. Specifically, four items represent the entirety of the requested increase over the prior year's budget and are outlined below:

- A new staff position to enhance operational and administrative capacity within the organization, as has been discussed and requested in the past
- High-resolution street level photography to capture changes and improvements to properties located within the county and aid in setting fair valuations
- Outside consultant to conduct an audit of claimed homestead exemptions by property owners, with the anticipation of increased tax revenue to the entities as incorrect exemptions are identified and removed
- Additional funds to the district's litigation budget, as lawsuits contesting valuations continue to increase

As a reminder from prior years, this budget is preliminary for your review; you will receive the finalized and adopted budget later this summer.

The Board and staff of the McLennan County Appraisal District appreciate your consideration and will continue to work to do the job mandated to the district by the state, which is maintaining aggregate valuations that comply with the state Comptroller's office to ensure full and adequate funding to the school districts that are located within McLennan County.

Regards,

A handwritten signature in black ink, appearing to read 'John Kinnaird', written over a horizontal line.

John Kinnaird, CFA  
Chairman of the Board

## **MCLENNAN COUNTY APPRAISAL DISTRICT 2018 PROPOSED BUDGET DETAIL**

We currently serve 44 taxing entities that include 20 school districts, 18 cities, the county and 5 other entities and the City of Leroy will be new for 2018. We are responsible for appraising more than 120,000 parcels with a market value in excess of twenty billion dollars. Our overall budget for 2018 will increase by 15.7% from our 2017 budget. The major items responsible for the change include a Homestead Exemption Audit which is expected to cost \$348,000 over 3 years but return \$1.2 million to the entities, a street level photograph project which will help capture improvement value, a replacement phone system, increased litigation funds, and the addition of a CPA to our staff. The proposed budget excluding these items is 0.2% increase over the 2017 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 Money Market account at Extraco, miscellaneous income (copies, open records requests, and the sale of retired assets) and personal property rendition penalties. Interest on investments are still down because of a low interest rate environment.

### **EXPENSES**

**Salaries:** The 2018 individual salaries are up 4% which is comparable to the increases the City of Waco and the county employees received in 2016. A cost of living adjustment of 2.5% for all employees and an increase based on position pay differences compared to other districts of similar size. The total salary is up 7.04% with the addition of a Financial Officer position to our administrative department. Our staff is currently comprised of 42 employees of which 22 are appraisers including a vacant commercial opening. All but four, out of the 22 appraisers, are registered professional appraisers with the State of Texas. The trainees must complete the five-year training period to achieve this designation.

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

A review of other appraisal districts show that current salaries for McCAD's clerical and appraisal positions are well below the average, in comparison. Currently, there are 42 positions provided for in the 2018 budget. We are using temporary staffing services to supplement the work of full-time employees as needed. This also allows us to control benefit costs.

**Benefits:** Health insurance costs are expected to increase approximately 14.5% over the 2017 approved budget, resulting from changes to the federal healthcare guidelines. The district is paying \$398.45 per month per person for employee coverage in 2017. We have managed to reduce this cost by using our HRA plan and providing coverage with higher deductibles.

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

**Pension:** The TCDRS budgeted rate is 13% for 2018, which remains unchanged from 2017. We have also included \$30,000 in the budget to be applied to the district's TCDRS Unfunded Actuarial Accrued Liability (UAAL). This amount is the same as it has been for the last several years.

**Professional Services:** Appraisal Review Board (ARB) members will be paid at \$150.00 per full day and \$75.00 for half days. The chairman is paid \$175.00 per full day and \$87.50 for half days. The amount is the same as the 2016 budget which increased as numbers of protests have grown in the past several years due to market increases and the legislative spotlight on appraisal districts in general. The number of ARB members was reduced this year from 16 to 13 which allows for 4 panels and a spare member as opposed to 5 panels which we no longer believe will be necessary due to increased efficiency in handling hearings.

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

Legal fees are budgeted for the services of Mr. Robert Meyers and fees associated with miscellaneous litigation. Growing litigation expenses are responsible for the decreased refunds to the entities in past years. We are increasing our budget by \$250,000 to meet the expected defense costs, and an amount to be determined after the 2016 Financial Audit, to be designated to a litigation funding order to cover potential costs of defending the power plant and other commercial valuations.

Temp services have also increased to assist with personal property renditions and new mandates requiring the exchange of evidence before each hearing. Since most taxpayers bring their evidence the day of their hearing, we must have temps scanning the evidence as it comes in the door.

Computer services will remain the same as 2017 to allow for additional consulting work to offset the retirement of our IT Director. Harris Govern has taken over the role of monitoring the servers and higher level IT support that our staff are not equipped to handle.

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

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

## **CAPITAL OUTLAY**

We will be replacing our phone system this year. It has proven difficult to find parts for the main system due to its age. We may be able to retain the handsets and only have to replace the system's back end. We will be flying each school district according to our future reappraisal plans. Continuing with "Change Finder" options to our aerial flights, we will be able to work more efficiently and also meet legislation mandates for inspecting properties once every three years. It also allows us to pick up new improvements that did not have building permits issued on them. The cost for aerials will be minimal when compared to the value added by picking up these new improvements. In addition to aerial imagery the district will begin to utilize a street view photography vendor that can provide high resolution images of improved properties. This will allow the district to prioritize staff for inspections instead of routine photos. In addition to aerial photography the district will be contracting with a vendor to capture street level photographs of all accessible properties following the reappraisal plan. The vendor will be able to provide photographs faster and cheaper than the district can while leaving the appraisers to focus on accurate evaluations. We replaced our servers in 2015 and expect them to remain in service until 2021. Desktop computers were replaced in 2012 and 2013, and we plan to replace half in 2019 and half in 2020. The sewer lift station has been adjusted and we do not expect to need to replace it at this time.

## **DEBT SERVICE EXPENSE**

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

### **CONTINGENCY FUND**

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

**MCLENNAN COUNTY APPRAISAL DISTRICT  
2018 PRELIMINARY ANNUAL BUDGET**

		2017 BUDGET	ACCOUNT TOTAL	2018	ACCOUNT TOTAL	\$ CHANGE	PERCENT CHANGE
<b>5000</b>	<b>SALARIES</b>						
5001	ADMINISTRATION	277,000		358,509		81,509	
5002	APPRAISAL	921,000		963,048		42,048	
5003	MAPPING	155,000		160,413		5,413	
5004	CLERICAL	443,000		444,850		1,850	
5006	PART TIME	0		0		0	
5007	MERIT PAY					0	
5008	AUTO & PHONE ALLOWANCE	132,040		137,020		4,980	
	<b>TOTAL SALARIES</b>		1,928,040		2,063,840		7.04%
<b>5100</b>	<b>BENEFITS</b>						
5105	FICA TAX EXPENSE	148,000		158,425		10,425	
5110	HEALTH INSURANCE	204,000		234,000		30,000	
	5110-1 PB&H DEDUCTIBLE (HRA)	30,000		34,000		4,000	
5113	DISABILITY	6,000		6,000		0	
5115	LIFE INSURANCE	8,750		8,850		100	
5120	LONGEVITY	14,100		14,832		732	
5125	PENSION	253,000		269,944		16,944	
5126	PENSION UAAL	30,000		30,000		0	
5130	UNEMPLOYMENT COMPENSATION	9,200		9,200		0	
5135	WORKMANS COMPENSATION	9,100		16,800		7,700	
	<b>TOTAL BENEFITS</b>		712,150		782,051		9.82%
<b>5200</b>	<b>PROFESSIONAL SERVICES</b>						
5201	APPRAISAL REVIEW BOARD	80,000		80,000		0	
5205	APPRAISAL SERVICES	27,500		30,000		2,500	
5210	AUDIT	6,500		6,500		0	
5215	BOARD OF DIRECTORS	1,200		1,200		0	
5217	COBRA	0		0		0	
5218	COMPUTER SERVICES	10,000		10,000		0	
5220	CONSULTING SERVICES	0		0		0	
	5220-1 ACCOUNTING	15,000		0		(15,000)	
	5220-2 MISC CONSULTING	0		0		0	
	5220-3 TXMASS	0		0		0	
	5220-5 HOMESTEAD AUDIT	0		110,600		0	
5222	LAWN SERVICE	3,000		3,000		0	
5225	JANITORIAL SERVICES	22,000		22,000		0	
5229	ARBITRATION	3,000		3,000		0	
5230	LEGAL SERVICES	0		0		0	
	5230-1 RETAINER	22,800		24,000		1,200	
	5230-2 COURT COST	200,000		450,000		250,000	
	5230-3 MISC LEGAL SERVICES	20,000		20,000		0	
	5230-4 ARB Legal Counsel	6,000		5,000		(1,000)	
5233	MOVING SERVICE	0		0		0	
5234	PAYROLL SERVICE FEE	4,869		4,869		1	
5235	PERSONAL PROPERTY LISTS	2,500		2,500		0	
5239	SHREDDING SERVICE	500		500		0	
5240	TEMP SERVICES	80,000		75,000		(5,000)	
	<b>TOTAL PROFESSIONAL SERVICES</b>		504,869		848,169		68.00%
<b>5300</b>	<b>OFFICE OPERATING EXPENSES</b>						
5301	DUES AND MEMBERSHIPS	6,000		6,000		0	
5305	FORMS AND PRINTING	0		0		0	
	5305-1 NOTICES	22,000		24,200		2,200	
	5305-2 RENDITIONS	7,500		8,250		750	
	5305-3 MISC	4,000		4,400		400	
5310	INSURANCE	7,100		7,300		200	
5315	LEGAL PUBLICATIONS	9,500		6,000		(3,500)	
5317	MILEAGE REIMBURSEMENT	4,200		1,000		(3,200)	
5320	OFFICE EQUIPMENT RENTAL	0		0		0	
	5320-1 POSTAGE MACHINE	7,008		6,700		(308)	
	5320-2 COPIERS	12,000		12,000		0	
5330	POSTAGE AND FREIGHT	0		0		0	
	5330-1 POSTAGE	90,000		94,500		4,500	
	5330-2 FREIGHT	900		900		0	
5335	SMALL EQUIPMENT AND FURNITURE	2,500		2,000		(500)	
5336	SMALL SOFTWARE	4,800		3,000		(1,800)	
5340	SUBSCRIPTIONS AND BOOKS	9,700		20,000		10,300	
5345	SUPPLIES	0		0		0	
	5345-1 OFFICE SUPPLIES	31,500		24,000		(7,500)	
5350	TRAINING AND EDUCATION	20,000		17,000		(3,000)	
5355	TRAVEL	15,000		15,000		0	
5360	UTILITIES	0		0		0	
	5360-1 PHONE AND INTERNET	20,000		20,000		0	
	5360-2 ELECTRIC	27,000		27,000		0	
	5360-4 WATER AND SEWER	4,800		4,800		0	
5365	MISC EXPENSE	1,350		1,351		1	
	<b>TOTAL OFFICE OPERATING EXPENSES</b>		306,858		305,401		-0.47%

5400 MAINTENANCE EXPENSES

5401	BUILDING	15,000		10,000		(5,000)	
5402	ELEVATOR	5,000		5,000		0	
5405	COMPUTER EQUIPMENT-HARDWARE	6,000		6,000		0	
5410	SMALL EQUIPMENT AND FUNITURE	3,000		3,000		0	
5415	SOFTWARE MAINTENANCE	0		0		0	
	5415-1 TRUE AUTOMATION	116,567		104,421		(12,146)	
	5415-5 SOFTWARE SERVICE	6,000		6,000		0	
	5415-6 ESRI	10,000		10,000		0	
	5415-7 EMAIL LICENSE	0		0		0	
5420	TELEPHONE MAINTENANCE	1,800		1,800		0	
<b>TOTAL MAINTENANCE EXPENSES</b>			<b>163,367</b>		<b>146,221</b>		<b>-10.50%</b>

5500 CAPITAL OUTLAY

5501	BUILDING IMPROVEMENTS	5,000		5,000		0	
5502	SMALL EQUIPMENT	10,000		5,000		(5,000)	
5505	LARGE EQUIPMENT	20,000		60,000		40,000	
5510	LARGE FURNITURE	1,000		1,000		0	
5515	SOFTWARE	0		0		0	
5525	AERIAL PHOTOGRAPHY	70,000		196,000		126,000	
<b>TOTAL CAPITAL OUTLAY</b>			<b>106,000</b>		<b>267,000</b>		<b>151.89%</b>

5600 DEBT SERVICE EXPENSE

5601	DEBT SERVICE INTEREST--BUILDING	71,332		50,256		(21,076)	
5602	DEBT SERVICE INTEREST--EQUIPMENT					0	
5603	DEBT SERVICE INTEREST--MAPPING					0	
5605	DEBT SERVICE PRINCIPLE--BUILDING	69,500		77,356		7,856	
5606	DEBT SERVICE PRINCIPLE--EQUIPMENT					0	
5607	DEBT SERVICE PRINCIPLE--MAPPING					0	
<b>TOTAL DEBT SERVICE EXPENSE</b>			<b>140,831</b>		<b>127,612</b>		<b>-9.39%</b>

6000 CONTINGENCY FUND

6001	BUILDING FUND					0	
6005	EQUIPMENT FUND					0	
6010	GENERAL CONTINGENCY FUND	150,000		100,000		(50,000)	
<b>TOTAL CONTINGENCY FUND</b>			<b>150,000</b>		<b>100,000</b>		<b>-33.33%</b>

TOTAL OPERATING BUDGET \$ 4,012,115 \$ 4,640,293 15.66%

LESS BUDGETED GENERAL INCOME

4033	INTEREST ON INVESTMENTS	2,000		150			
4040	MISCELLANEOUS REVENUE	1,500		4,000			
4045	BPP RENDITION PENALTY REVENUE	10,000		10,000			
<b>TOTAL GENERAL INCOME</b>			<b>13,500</b>		<b>14,150</b>		

LESS FUND BALANCE CREDIT TO ENTITIES 0

TOTAL ENTITY SUPPORT \$ 3,998,615 \$ 4,626,143 15.69%

2018 Projected Salaries and Benefits

A	B	D	E	F	G	H	I	J	K	L	M	N	O	P				
PAYROLL TYPE	NAME	2017	2017	AUTO	CHIEF'S	1/4 AVG PAY DIFFERENCE	One time Merit	TOTAL SALARIES FOR BUDGET 2018	TOTALS BY CATEGORY	HOURLY 2018	PROJECTED 2018	Projected Taxable Group Term Life	Salary +Auto + GTL	FICA	HEALTH	HRA	Life Total Projected 5% Increase	LONGEVITY 2018
		HOURLY	Salary	PART OF 2017 SALARY	2.5% COLA FOR 2018						SALARY + AUTO				398.45*12% =446.27			
		D*2080						E+G		H8/2080			O * .0765	446.27X12% =5355.24				
5001	CHIEF APPR	59.13	123,000.00	6480.00	3,075.00			126,075.00		60.61	\$132,555.00	\$1,703.67	\$134,258.67	10,270.79	5,355.24	731.71	504.32	480.00
5001	ASST CHIEF APPR	40.87	85,000.00	6480.00	2,125.00			87,125.00		41.89	\$93,605.00	\$148.19	\$93,753.19	7,172.12	5,355.24	731.71	403.46	336.00
5001	ADMIN ASST	16.83	35,000.00		875.00	1,200.00		37,075.00		17.82	\$37,075.00	\$43.47	\$37,118.47	2,839.56	5,355.24	731.71	174.02	0.00
5001	ADMIN ASST	16.35	34,000.00		850.00	1,200.00		36,050.00		17.33	\$36,050.00	\$39.78	\$36,089.78	2,760.87	5,355.24	731.71	156.41	0.00
5001	FINANCIAL OFFICER				0.00			70,000.00		33.65	\$70,000.00	\$248.40	\$70,248.40	5,374.00	5,355.24	731.71	156.41	0.00
			5,540.00						356,325.00		\$369,285.00	\$2,183.51	\$371,468.51					
5002	COMMERCIAL--SENIOR APPRAISER	40.38	84,000.00	6,480.00	2,100.00			86,100.00		41.39	\$92,580.00	\$2,059.84	\$94,639.84	7,229.95	5,355.24	731.71	413.57	816.00
5002	COMMERCIAL--STAFF APPRAISER	28.13	58,500.00	6,480.00	1,462.50			59,962.50		28.83	\$66,442.50	\$656.45	\$67,098.95	5,133.07	5,355.24	731.71	287.49	1,200.00
5002	COMMERCIAL--STAFF APPRAISER	19.95	41,500.00	6,480.00	1,037.50	750.00		43,287.50		20.81	\$49,767.50	\$59.44	\$49,826.94	3,811.76	5,355.24	731.71	194.24	288.00
5002	COMMERCIAL--STAFF APPRAISER	27.16	56,500.00	6,480.00	1,412.50			57,912.50		27.84	\$64,392.50	\$406.53	\$64,799.03	4,957.13	5,355.24	731.71	274.88	672.00
5002	COMMERCIAL--STAFF APPRAISER	31.73	66,000.00	6,480.00				66,000.00		31.73	\$72,480.00	\$0.00	\$72,480.00	5,544.72	5,355.24	731.71	213.15	0.00
			6,130.00						313,262.50		\$345,662.50	\$3,182.26	\$348,844.76					
5002	RES--SUPERVISOR	26.44	55,000.00	6,480.00	1,375.00	3,000.00		59,375.00		28.55	\$65,855.00	\$98.05	\$65,953.05	5,045.41	5,355.24	731.71	254.66	720.00
5002	RES--STAFF APPRAISER	25.48	53,000.00	6,480.00	1,325.00			54,325.00		26.12	\$60,805.00	\$567.15	\$61,372.15	4,694.97	5,355.24	731.71	262.27	768.00
5002	RES--JR APPRAISER	14.90	31,000.00	6,480.00	775.00	1,500.00		33,275.00		16.00	\$39,755.00	\$2.36	\$39,757.36	3,041.44	5,355.24	731.71	252.00	0.00
5002	RES--STAFF APPRAISER	20.19	42,000.00	6,480.00	1,050.00			43,050.00		20.70	\$49,530.00	\$253.15	\$49,783.15	3,808.41	5,355.24	731.71	206.84	480.00
5002	RES--STAFF APPRAISER	19.47	40,500.00	6,480.00	1,012.50	500.00		42,012.50		20.20	\$48,492.50	\$50.74	\$48,543.24	3,713.56	5,355.24	731.71	196.61	576.00
5002	RES--STAFF APPRAISER	18.11	37,666.00	6,480.00	941.65	1,500.00		40,107.65		19.28	\$46,587.65	\$77.72	\$46,665.37	3,569.90	5,355.24	731.71	184.01	384.00
5002	RES--STAFF APPRAISER	18.11	37,666.00	6,480.00	941.65	1,500.00		40,107.65		19.28	\$46,587.65	\$46.63	\$46,634.28	3,567.52	5,355.24	731.71	184.01	528.00
5002	RES--JR APPRAISER	16.11	33,500.00	6,480.00	837.50	1,500.00		35,837.50		17.23	\$42,317.50	\$41.56	\$42,359.06	3,240.47	5,355.24	731.71	161.41	0.00
5002	RES--JR APPRAISER	16.19	33,666.00	6,480.00	841.65	1,500.00		36,007.65		17.31	\$42,487.65	\$37.77	\$42,525.42	3,253.19	5,355.24	731.71	161.41	288.00
5002	RES--JR APPRAISER	16.11	33,500.00	6,480.00	837.50	1,500.00		35,837.50		17.23	\$42,317.50	\$33.25	\$42,350.75	3,239.83	5,355.24	731.71	161.41	0.00
			7,949.96						419,935.45		\$484,735.45	\$1,208.39	\$485,943.84					
5002	BPP--SENIOR APPRAISER	31.25	65,000.00	2,520.00	1,625.00	500.00		67,125.00		32.27	\$69,645.00	\$460.74	\$70,105.74	5,363.09	5,355.24	731.71	320.32	720.00
5002	BPP--APPRaiser	18.75	39,000.00	5,460.00	975.00	2,500.00		42,475.00		20.42	\$47,935.00	\$126.60	\$48,061.60	3,676.71	5,355.24	731.71	194.24	0.00
5002	BPP--APPRaiser	18.27	38,000.00	5,460.00	950.00	2,500.00		41,450.00		19.93	\$46,910.00	\$52.58	\$46,962.58	3,592.64	5,355.24	731.71	189.12	432.00
5002	BPP--STAFF APPRAISER	17.55	36,500.00	5,460.00	912.50	2,500.00		39,912.50		19.19	\$45,372.50	\$39.12	\$45,411.62	3,473.99	5,355.24	731.71	179.01	480.00
5002	BPP--STAFF APPRAISER	17.07	35,500.00	5,460.00	887.50	2,500.00		38,887.50		18.70	\$44,347.50	\$41.79	\$44,389.29	3,395.78	5,355.24	731.71	176.51	480.00
			4,280.00						229,850.00		\$254,210.00	\$720.83	\$254,930.83					



## 2018 Projected Salaries and Benefits

A	B	D	E	F	G	H	I	J	K	L	M	N	O	P				
PAYROLL TYPE	NAME	2017	2017	AUTO	CHIEF'S	1/4 AVG PAY	One time	TOTAL SALARIES FOR BUDGET 2018 E+G	TOTALS BY CATEGORY	HOURLY 2018	PROJECTED 2018	Projected Taxable Group Term Life	Salary +Auto + GTL	FICA	HEALTH	HRA	Life Total Projected 5% Increase	LONGEVITY 2018
		HOURLY	Salary	PART OF 2017 SALARY	2.5% COLA FOR 2018	DIFFERENCE	Merit				SALARY + AUTO				12% INCREASE			
		D*2080								H8/2080				O * .0765	446.27X12% =535.24			
5003	GIS SUPERVISOR	33.41	69,500.00	1500.00	1,737.50			71,237.50		34.25	\$72,737.50	\$492.65	\$73,230.15	5,602.11	5,355.24	731.71	342.92	1,200.00
5003	GIS MAPPER	21.39	44,500.00	1000.00	1,112.50			45,612.50		21.93	\$46,612.50	\$31.12	\$46,643.62	3,568.24	5,355.24	731.71	219.45	384.00
5003	GIS MAPPER	20.43	42,500.00		1,062.50			43,562.50		20.94	\$43,562.50	\$44.55	\$43,607.05	3,335.94	5,355.24	731.71	206.84	624.00
			3,130.00								\$162,912.50	\$568.32	\$163,480.82					
											160,412.50							
5004	CUST SERV SUPERVISOR	20.19	42,000.00		1,050.00	3,000.00		46,050.00		22.14	\$46,050.00	\$75.78	\$46,125.78	3,528.62	5,355.24	731.71	201.73	720.00
5004	CS-DATA CLERK	13.94	29,000.00		725.00	1,000.00		30,725.00		14.77	\$30,725.00	\$174.50	\$30,899.50	2,363.81	5,355.24	731.71	138.69	576.00
5004	CS-DATA CLERK	12.02	25,000.00		625.00	1,500.00		27,125.00		13.04	\$27,125.00	\$0.00	\$27,125.00	2,075.06	5,355.24	731.71	179.01	0.00
5004	CS-DATA CLERK	12.50	26,000.00		650.00	500.00		27,150.00		13.05	\$27,150.00	\$11.87	\$27,161.87	2,077.88	5,355.24	731.71	128.58	0.00
5004	CS-DATA CLERK	12.50	26,000.00		650.00	500.00		27,150.00		13.05	\$27,150.00	\$3.96	\$27,153.96	2,077.28	5,355.24	731.71	252.00	288.00
5004	DATA ANALYST	18.27	38,000.00		950.00	1,000.00		39,950.00		19.21	\$39,950.00	\$154.28	\$40,104.28	3,067.98	5,355.24	731.71	179.01	528.00
5004	DATA ANALYST	14.42	30,000.00					26,000.00		12.50	\$26,000.00	\$0.00	\$26,000.00	1,989.00	5,355.24	731.71	151.30	864.00
5004	DATA ANALYST	15.87	33,000.00		825.00			33,825.00		16.26	\$33,825.00	\$5.65	\$33,830.65	2,588.04	5,355.24	731.71	153.79	0.00
5004	DATA ANALYST	13.22	27,500.00		687.50			26,000.00		12.50	\$26,000.00	\$0.00	\$26,000.00	1,989.00	5,355.24	731.71	133.57	0.00
5004	DATA ANALYST	15.87	33,000.00		825.00			33,825.00		16.26	\$33,825.00	\$31.77	\$33,856.77	2,590.04	5,355.24	731.71	133.57	0.00
5004	DATA ANALYST	13.46	28,000.00		700.00	1,000.00		29,700.00		14.28	\$29,700.00	\$67.77	\$29,767.77	2,272.57	5,355.24	731.71	133.57	0.00
5004	DATA ANALYST-BPP	13.46	28,000.00		700.00	1,000.00		29,700.00		14.28	\$29,700.00	\$48.50	\$29,748.50	2,275.76	5,355.24	731.71	131.20	0.00
5004	DATA ANALYST	15.87	33,000.00		825.00			33,825.00		16.26	\$33,825.00	\$31.77	\$33,856.77	2,590.04	5,355.24	731.71	131.20	0.00
5004	DATA ANALYST	15.87	33,000.00		825.00			33,825.00		16.26	\$33,825.00	\$12.71	\$33,837.71	2,588.58	5,355.24	731.71	158.79	0.00
			8,630.00								444,850.00	\$557.55	\$445,407.55					
			1,782,998.00	137020.00	42,174.95			1,924,635.45			1,924,635.45							
	MERIT 1.5% OF GROSS SALARY		71,319.92	35,669.92														
	2017 Budgeted Salary																	
		1796000	1,937,840.00											158,813.00	224,920.08	30,731.82	\$8,836.98	\$14,832.00
		71840	13,204.55											2,880.00				
														158,813.00	234,000.00	34,000.00	8850.00	12,500.00
														FICA	HEALTH	HRA	LIFE	LONGEVITY

**AUTO = 137,020.00**

**\$2,061,655.45**

158,813.00 234,000.00 34,000.00 8850.00 12,500.00

2018 Projected Salaries and Benefits

B	Q	R	S	T	U	V	W	X	Y	Z	AA
PAYROLL TYPE	NAME	PENSION	UNEMPLOYMENT	WORKERS COMP	DISABILITY	TOTAL ANNUAL	BY CATEGORY SALARIES AND BENEFITS	TOTAL BENEFITS	SALARIES ONLY		
		13.00%	UAAL	COMPENSATION	WORKSHEET	SALARY & BENEFITS		2018			
		5125 (K+P)*0.13	\$30,000 / 42	.019 X 1ST \$9000	Projected 5% 5135	2018					
5001	CHIEF APPR	17,294.55	714.29	216.67	1,352.06	405.60		\$45,508.90		126,080.00	
5001	ASST CHIEF APPR	12,212.33	714.29	216.67	954.77	270.36		\$34,995.13		87,130.00	
5001	ADMIN ASST	4,819.75	714.29	216.67	166.84	114.96		\$15,176.51		37,080.00	
5001	ADMIN ASST	4,686.50	714.29	216.67	162.23	104.76		\$14,928.45		36,050.00	
5001	FINANCIAL OFFICER	9,100.00	714.29	216.67	315.00	104.76		\$22,316.48		70,000.00	
							\$489,250.48	\$132,925.48		356,340.00	
5002	COMMERCIAL--SENIOR APPRAIS	12,141.48	714.29	216.67	944.32	277.20		\$28,850.42		86,100.00	
5002	COMMERCIAL--STAFF APPRAISE	8,793.53	714.29	216.67	677.71	192.60		\$23,302.31		59,960.00	
5002	COMMERCIAL--STAFF APPRAISE	6,507.22	714.29	216.67	507.63	128.40		\$18,455.15		43,290.00	
5002	COMMERCIAL--STAFF APPRAISE	8,458.39	714.29	216.67	656.80	184.20		\$22,221.30		57,910.00	
5002	COMMERCIAL--STAFF APPRAISE	9,422.40	714.29	216.67	739.30	219.72		\$23,157.19		66,000.00	
							\$464,831.14	\$115,986.38		\$313,260.00	
5002	RES--SUPERVISOR	8,654.75	714.29	216.67	671.72	168.96		\$22,533.41		59,380.00	
5002	RES--STAFF APPRAISER	8,004.49	714.29	216.67	620.21	175.80		\$21,543.65		54,330.00	
5002	RES--JR APPRAISER	5,168.15	714.29	216.67	405.50	174.00		\$16,059.00		33,280.00	
5002	RES--STAFF APPRAISER	6,501.30	714.29	216.67	505.21	138.60		\$18,658.27		43,050.00	
5002	RES--STAFF APPRAISER	6,378.91	714.29	216.67	494.62	131.88		\$18,509.49		42,010.00	
5002	RES--STAFF APPRAISER	6,106.31	714.29	216.67	475.19	121.68		\$17,859.01		40,110.00	
5002	RES--STAFF APPRAISER	6,125.03	714.29	216.67	475.19	121.68		\$18,019.35		40,110.00	
5002	RES--JR APPRAISER	5,501.28	714.29	216.67	431.64	108.12		\$16,460.82		35,840.00	
5002	RES--JR APPRAISER	5,560.83	714.29	216.67	433.37	108.12		\$16,822.84		36,010.00	
5002	RES--JR APPRAISER	5,501.28	714.29	216.67	431.64	108.12		\$16,460.18		35,840.00	
							\$668,869.85	\$182,926.02		\$419,960.00	
5002	BPP--SENIOR APPRAISER	9,147.45	714.29	216.67	710.38	213.00		\$23,492.14		67,130.00	
5002	BPP--APPRaiser	6,231.55	714.29	216.67	488.94	128.40		\$17,737.75		42,480.00	
5002	BPP--APPRaiser	6,154.46	714.29	216.67	478.48	125.04		\$17,989.65		41,450.00	
5002	BPP--STAFF APPRAISER	5,960.83	714.29	216.67	462.80	118.32		\$17,692.85		39,910.00	
5002	BPP--STAFF APPRAISER	5,827.58	714.29	216.67	452.34	116.64		\$17,466.76		38,890.00	
							\$349,309.98	\$94,379.16		\$229,860.00	

## 2018 Projected Salaries and Benefits

B	Q	R	S	T	U	V	W	X	Y	Z	AA
PAYROLL TYPE	NAME	PENSION	UNEMPLOYMENT	WORKERS COMP	DISABILITY	TOTAL ANNUAL	BY CATEGORY SALARIES AND BENEFITS	TOTAL BENEFITS	SALARIES ONLY		
		13.00%	UAAL	COMPENSATION	WORKSHEET	SALARY &		2018			
		5125 (K+P)*0.13	\$30,000 / 42	.019 X 1ST \$9000	Projected 5% 5135	BENEFITS 2018					
		714.29									
5003	GIS SUPERVISOR	9,611.88	714.29	216.67	327.32	229.80		\$24,331.93		71,240.00	
5003	GIS MAPPER	6,109.55	714.29	216.67	209.76	147.00		\$17,655.90		45,610.00	
5003	GIS MAPPER	5,744.25	714.29	216.67	196.03	138.60		\$17,263.57		43,560.00	
		-					\$222,732.22		\$59,251.40		\$160,410.00
5004	CUST SERV SUPERVISOR	6,080.10	714.29	216.67	207.23	135.24		\$17,890.83		46,050.00	
5004	CS- DATA CLERK	4,069.13	714.29	216.67	138.26	92.88		\$14,396.68		30,730.00	
5004	CS- DATA CLERK	3,526.25	714.29	216.67	122.06	117.32		\$13,037.62		27,130.00	
5004	CS- DATA CLERK	3,529.50	714.29	216.67	122.18	84.48		\$12,960.53		27,150.00	
5004	CS- DATA CLERK	3,566.94	714.29	216.67	122.18	100.80		\$13,425.10		27,150.00	
5004	DATA ANALYST	5,262.14	714.29	216.67	179.78	118.32		\$16,353.13		39,950.00	
5004	DATA ANALYST	3,492.32	714.29	216.67	117.00	101.40		\$13,732.93		26,000.00	
5004	DATA ANALYST	4,397.25	714.29	216.67	152.21	103.08		\$14,412.29		33,830.00	
5004	DATA ANALYST	3,380.00	714.29	216.67	117.00	89.52		\$12,727.00		26,000.00	
5004	DATA ANALYST	4,397.25	714.29	216.67	152.21	89.52		\$14,380.51		33,830.00	
5004	DATA ANALYST	3,861.00	714.29	216.67	133.65	89.52		\$13,508.22		29,700.00	
5004	DATA ANALYST-BPP	3,861.00	714.29	216.67	133.65	87.84		\$13,507.36		29,700.00	
5004	DATA ANALYST	4,397.25	714.29	216.67	152.21	87.84		\$14,376.45		33,830.00	
5004	DATA ANALYST	4,397.25	714.29	216.67	152.21	105.48		\$14,420.23		33,830.00	
		-					\$644,536.43		\$199,128.87		\$444,880.00
	MERIT 1.5% OF GROSS SALARY	-									
		-									
	2017 Budgeted Salary	-									
	1796000										
	71840										
		\$269,943.37	\$30,000.18	\$9,100.14	16,748.83	\$5,979.56	\$2,839,530.10	2,839,530.10	\$784,597.30	\$784,597.30	\$1,924,710.00
		270267	30000	9200	16800.00	6000.00	780,430.00				
	PENSION	PENSION UA	UNEMPLOMEN	WORK COMP	DISABILITY						

## MCLENNAN COUNTY APPRAISAL DISTRICT YEARLY BUDGET COMPARISON

YEAR	2011	2012	2013	2014	2015	2016	2017	2018
<b>TOTAL BUDGET AMOUNT</b>	3,925,152	3,726,481	3,846,659	3,792,019	4,514,164	3,929,700	4,012,115	4,640,293
<b>% BUDGET INCREASE</b>	-4.37%	-5.06%	3.22%	-1.42%	19.04%	-12.95%	2.10%	15.66%
<b>ENTITY CONTRIBUTION</b>	3,195,695	3,194,169	3,377,201	3,616,635	4,498,134	3,913,850	3,998,615	4,626,143
<b>TOTAL EXPENSE AUDITED</b>	3,300,473	3,505,320	3,512,657	3,872,914	3,702,733	3,905,032		
<b>***WHAT SHOULD HAVE BEEN CREDITED</b>	-104,778	-311,151	-135,456	-256,279	795,401	8,818		
<b>ENTITY ACTUAL CREDITED AMOUNT</b>	513,612	449,458	155,384	36,929	0	0		
<b>FUND BALANCE</b>	449,458	155,384	36,929	0	611,282	630,655		
<b>CONTINGENCY FUNDS</b>	400,000	200,000	250,000	250,000	750,000	200,000	150,000	150,000
<b>NUMBER OF EMPLOYEES</b>	44	44	43	41	41	41	41	42

\*\*\* This is the difference between the Entity Contribution & what the District actually sp

# MCLENNAN COUNTY APPRAISAL DISTRICT PRELIMINARY 2017 BUDGET ALLOCATION

**PRELIMINARY FIGURES ONLY!!  
NEED 2017 TAX RATES FROM TAX  
ASSESSOR COLLECTOR IN  
SEPT/OCT BEFORE ALLOCATIONS  
CAN BE FIGURED & FINALIZED**

**2018 TOTAL BUDGET = \$4,640,293**

**2018 ENTITY SUPPORT = \$4,626,143**

JURISDICTION	2017 TAX LEVY	PERCENT OF TOTAL LEVY & BUDGET	2018 ALLOCATION	2018 QUARTERLY PAYMENT
<b>SCHOOL DISTRICTS</b>				
AXTELL ISD	1,362,142.72	0.347326%	16,068	4,016.95
BOSQUEVILLE ISD	2,180,247.35	0.555931%	25,718	6,429.54
BRUCEVILLE-EDDY ISD	1,818,759.62	0.463757%	21,454	5,363.51
CHINA SPRING ISD	10,086,025.50	2.571788%	118,975	29,743.65
CONNALLY ISD	7,643,660.52	1.949021%	90,164	22,541.12
CRAWFORD ISD	2,006,259.40	0.511567%	23,666	5,916.45
GHOLSON ISD	453,618.41	0.115666%	5,351	1,337.72
HALLSBURG ISD	842,453.58	0.214813%	9,938	2,484.39
LA VEGA ISD	10,549,364.56	2.689933%	124,440	31,110.03
LORENA ISD	6,913,922.84	1.762949%	81,557	20,389.13
MART ISD	932,977.06	0.237895%	11,005	2,751.35
MCGREGOR ISD	5,125,420.92	1.306907%	60,459	15,114.85
MIDWAY ISD	60,177,149.69	15.344288%	709,849	177,462.18
MOODY ISD	1,506,078.92	0.384028%	17,766	4,441.42
OGLESBY ISD	8,090.44	0.002063%	95	23.86
RIESEL ISD	10,247,405.56	2.612938%	120,878	30,219.56
ROBINSON ISD	8,777,236.76	2.238066%	103,536	25,884.04
VALLEY MILLS ISD	662,706.54	0.168980%	7,817	1,954.32
WACO ISD	70,748,472.48	18.039820%	834,548	208,636.97
WEST ISD	5,070,675.26	1.292948%	59,814	14,953.40
<b>COUNTY</b>				
MCLENNAN COUNTY	75,317,935.76	19.204966%	888,449	222,112.30
<b>CITIES</b>				
BELLMEAD	1,242,288.86	0.316765%	14,654	3,663.50
BEVERLY HILLS	467,590.81	0.119229%	5,516	1,378.92
BRUCEVILLE-EDDY	308,851.21	0.078753%	3,643	910.80
CRAWFORD	218,737.86	0.055775%	2,580	645.06
GHOLSON	76,119.04	0.019409%	898	224.47
HALLSBURG	13,374.00	0.003410%	158	39.44
HEWITT	4,189,262.56	1.068200%	49,416	12,354.12
LACY-LAKEVIEW	1,140,995.67	0.290937%	13,459	3,364.79
LEROY	33,884.76	0.008640%	400	99.93
LORENA	612,137.66	0.156086%	7,221	1,805.19
MART	401,944.87	0.102490%	4,741	1,185.33
MCGREGOR	1,973,243.53	0.503148%	23,276	5,819.09
MOODY	275,488.80	0.070246%	3,250	812.42
RIESEL	200,807.89	0.051203%	2,369	592.18
ROBINSON	3,674,920.29	0.937051%	43,349	10,837.33
VALLEY MILLS	2,392.42	0.000610%	28	7.06
WACO	65,985,601.76	16.825358%	778,365	194,591.28
WEST	906,196.43	0.231067%	10,689	2,672.37
WOODWAY	4,681,797.26	1.193789%	55,226	13,806.60
<b>SPECIAL DISTRICTS</b>				
CASTLEMAN CREEK WATERSHED	22,194.39	0.005659%	262	65.45
ELM CREEK WATERSHED	10,369.78	0.002644%	122	30.58
MCLENNAN COMMUNITY COLLEGE	23,273,795.49	5.934476%	274,537	68,634.33
TEHUACANA CREEK WATER &	36,883.50	0.009405%	435	108.77
<b>TOTAL</b>	<b>392,179,482.73</b>	<b>100.000000%</b>	<b>4,626,143</b>	<b>1,156,535.75</b>

**4,626,143**

CALCULATION CHECK

MODIFIED 6/2/17 eo