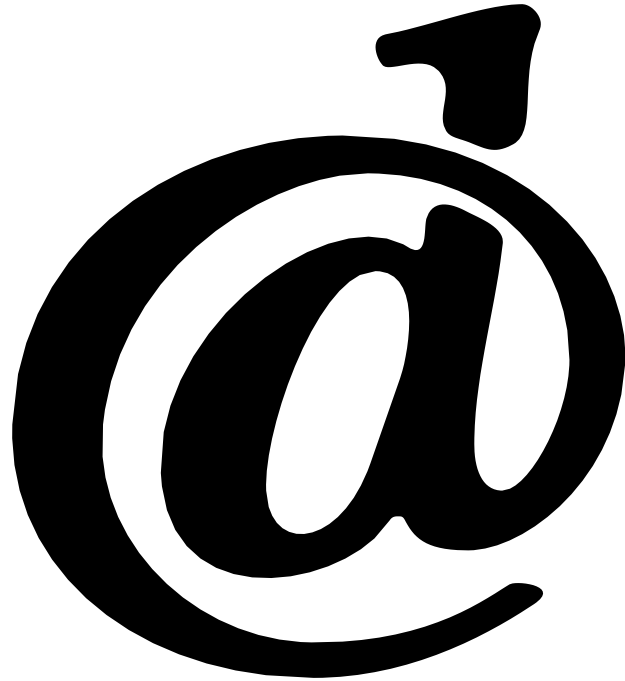


**DALLAS CENTRAL
APPRAISAL DISTRICT**

2020 / 2021

PROPOSED BUDGET

BUDGET OVERVIEW



2020 / 2021

PROPOSED BUDGET



Dallas Central Appraisal District

2020/2021 Proposed Budget

Budget Comparison

Executive Summary

	2019/2020	2020/2021
	<u>Approved</u>	<u>Proposed</u>
BUDGET EXPENDITURES:		
Salaries & Wages	\$15,120,038	\$15,861,426
Auto Expense	969,521	1,016,071
Supplies & Materials	844,541	1,298,460
Operational Services	45,795	46,490
Maintenance of Structure	338,412	361,410
Maintenance of Equipment	431,435	386,519
Contractual Services	1,135,408	614,495
Sundry Expenses	374,929	397,884
Insurance & Benefits	6,749,564	6,989,962
Professional Services	1,981,088	2,203,995
Capital Expenditures	154,140	192,530
Technology Development	0	0
Contingency	0	0
Total Expenditures	<u>\$28,144,871</u>	<u>\$29,369,242</u>
OPERATING FUND SOURCES:		
Entity Allocations (Local Support)	\$27,869,871	\$29,059,242
Rendition Fees	265,000	300,000
Investment Proceeds	0	0
Other Income	10,000	10,000
Total Revenues	<u>\$28,144,871</u>	<u>\$29,369,242</u>



2020/2021 PROPOSED BUDGET OVERVIEW

The 2020/2021 Proposed Budget is highlighted in the attached document as follows:

1. The 2020/2021 Proposed Budget of \$29,369,242 is an increase of 4.35% from the 2019/2020 Approved Budget of \$28,144,871.
2. The 2020/2021 Proposed Budget calls for a total of two hundred forty-two (242) full-time positions, which is an increase of seven (7) staff positions from the 2019/2020 Approved Budget. The budget notes personnel by departments/divisions as follows:
 - **Office of Chief Appraiser Department.** The department has six (6) positions and includes the divisions of Chief Appraiser's Office, Community Relations Director, Quality Control, and Human Resources.
 - **Administrative Services Department.** The divisions included in this department are Administration, Finance/Purchasing, Customer Service, Appeals and Support, Building Services and the Appraisal Review Board (ARB). The department has thirty-two (32) employees and assists in coordinating the one hundred ten (110) member ARB.
 - **Legal Services Department.** There are a total of four (4) employees in this department.
 - **Information Technology (IT) Department.** The divisions included are Technical Support, Systems Programming, Computer Support and Database Management. There are a total of thirteen (13) employees in this department.
 - **Appraisal Services Department.** This department includes the divisions of Central Appraisal, Residential, Commercial, Business Personal Property, Property Records/Exemptions, and Geographic Information System (GIS), totaling one hundred eighty-seven (187) employees.
3. For the 2020/2021 Proposed Budget a 3.0% merit increase is proposed for the District employees. This figure is tied closely to the average salary/merit increases and adjustments given by the taxing entities in 2019/2020, which was 3.33%. This information is obtained from an entity salary survey of all cities, school districts and countywide entities in the Appraisal District. DCAD bases any merit increases on what the taxing entities have afforded to their employees.
4. Overtime funds are included for appraisal support staff assisting with after hours informal and legally required formal hearings with property owners during the ARB process. Overtime funds are also included for Building Services, Appeals and Support, Customer Service, and the Appraisal Departments.
5. Contract Labor includes funds for temporary services for the Business Personal Property verification and leased equipment projects, contract clerical help during the ARB process in Appeals and Support, Legal Services in processing lawsuits, and for security provided by off-duty police officers year round.

6. Other increases and decreases in the Proposed Budget are noted in the categories as follows:

Auto Expenses are for the monthly auto allowance for appraisers at \$700 per month and \$300 per month for management level employees. Funds were added for the five (5) new appraisal positions.

Supplies and Materials increased from last year's budget primarily due to mailing costs associated with a new legislatively mandated special notice mailing that is required to be sent to all property owners in Dallas County. The notice informs property owners on how to reach the taxing entities' new tax rate website. The special notice will be mailed once annually.

Operational Services is the District's telephone communication system. A slight increase was noted from the previous year for replacement of phone equipment.

Maintenance of Structure shows an increase due to expected increases in the cost of janitorial services and landscaping services, as well as burglar and fire alarm upgrades. Most other costs remained constant.

Maintenance of Equipment decreased due to fewer required software upgrades and equipment replacement. The decrease was partially offset by additional software purchases for GIS. The equipment costs include the phone system and Uninterrupted Power Supply maintenance. PC Maintenance includes funds for maintenance and replacement of servers, network equipment, desktop devices, and the iPads used as field devices by the appraisal staff. Software maintenance costs are budgeted to maintain the software for network and desktop applications.

Contractual Services decreased due to completing payment for the digital photo lease in the 2019/2020 budget.

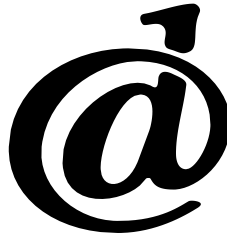
Sundry Expenses noted an increase in the categories of Training costs and Dues & Subscriptions.

Insurance and Benefits increased due to the addition of seven additional staff. Group Medical costs are budgeted with an anticipated increase of 14% and the Retirement expense is at a rate of 20% to keep the employee program current. A decrease in workers compensation, unemployment compensation, and general insurance is expected.

Professional Services increased mainly due to additional ARB Compensation, with the anticipation of more hearing days and panels being required to complete the ARB process. SOAH and Auxiliary Legal expenses are down slightly from last year as a result of fewer anticipated SOAH and arbitration hearings.

Capital Expenditures increased due to the costs associated with the expected replacement of PCs, Servers and other IT related hardware.

Capital Improvement includes funds for carpet replacement and other necessary interior/exterior upgrades for this fiscal year. Capital Improvement projects are funded from surplus funds approved by the Board of Directors upon the approval of the Capital Improvement Plan annually.



Dallas Central Appraisal District 10 Year Budget Analysis

	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
Budget Amount	\$21,516,555	\$21,516,555	\$21,872,977	\$23,009,832	\$23,677,340
Budget Increase/Decrease	-\$217,338	\$0	\$356,422	\$1,136,855	\$667,508
% Budget Increase/Decrease	-1.00%	0.00%	1.66%	5.20%	2.90%
Merit Increases	0.00%	0.00%	3.00%	3.00%	3.00%
Entity Salary Survey	1.09%	1.08%	3.13%	2.92%	3.14%
# of Personnel	232	229	229	228	228



Dallas Central Appraisal District 10 Year Budget Analysis

2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
\$24,471,932	\$25,546,023	\$27,495,334	\$28,144,871	\$29,369,242
\$794,592	\$1,074,091	\$1,949,311	\$649,537	\$1,224,371
3.36%	4.39%	7.63%	2.36%	4.35%
2.50%	4.00%	3.00%	3.00%	3.00%
2.68%	3.80%	2.86%	2.70%	3.33%
228	228	235	235	242

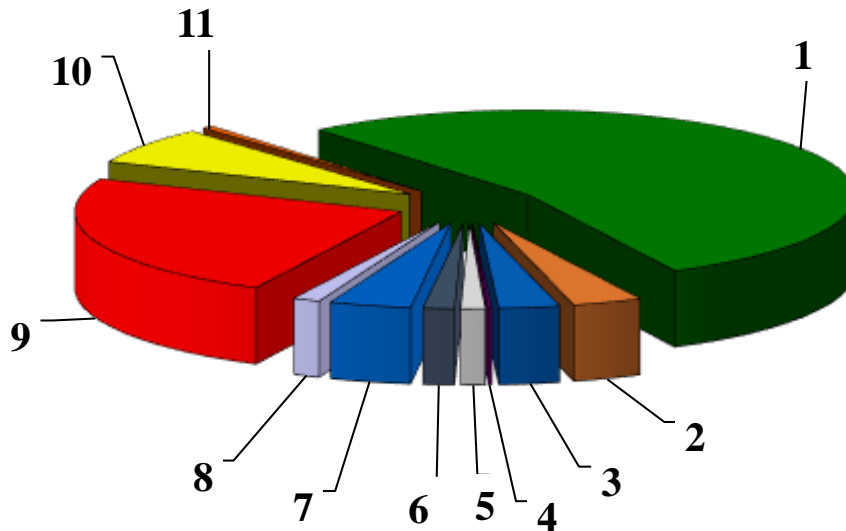
Dallas Central Appraisal District

Proposed Areas Of Change

	2019/2020	2020/2021	Increase or	Percent
	<u>Approved</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Change</u>
BUDGET EXPENDITURES:				
Salaries & Wages	\$15,120,038	\$15,861,426	\$741,388	4.90%
Auto Expense	\$969,521	\$1,016,071	\$46,550	4.80%
Supplies & Materials	\$844,541	\$1,298,460	\$453,919	53.75%
Operational Services	\$45,795	\$46,490	\$695	1.52%
Maintenance of Structure	\$338,412	\$361,410	\$22,998	6.80%
Maintenance of Equipment	\$431,435	\$386,519	(\$44,916)	-10.41%
Contractual Services	\$1,135,408	\$614,495	(\$520,913)	-45.88%
Sundry Expenses	\$374,929	\$397,884	\$22,955	6.12%
Insurance & Benefits	\$6,749,564	\$6,989,962	\$240,398	3.56%
Professional Services	\$1,981,088	\$2,203,995	\$222,907	11.25%
Capital Expenditures	\$154,140	\$192,530	\$38,390	24.91%
Technology Development	\$0	\$0	\$0	0.00%
Contingency	\$0	\$0	\$0	0.00%
Total Expenditures	<u>\$28,144,871</u>	<u>\$29,369,242</u>	<u>\$1,224,371</u>	<u>4.35%</u>

2020/2021

Budget by Category

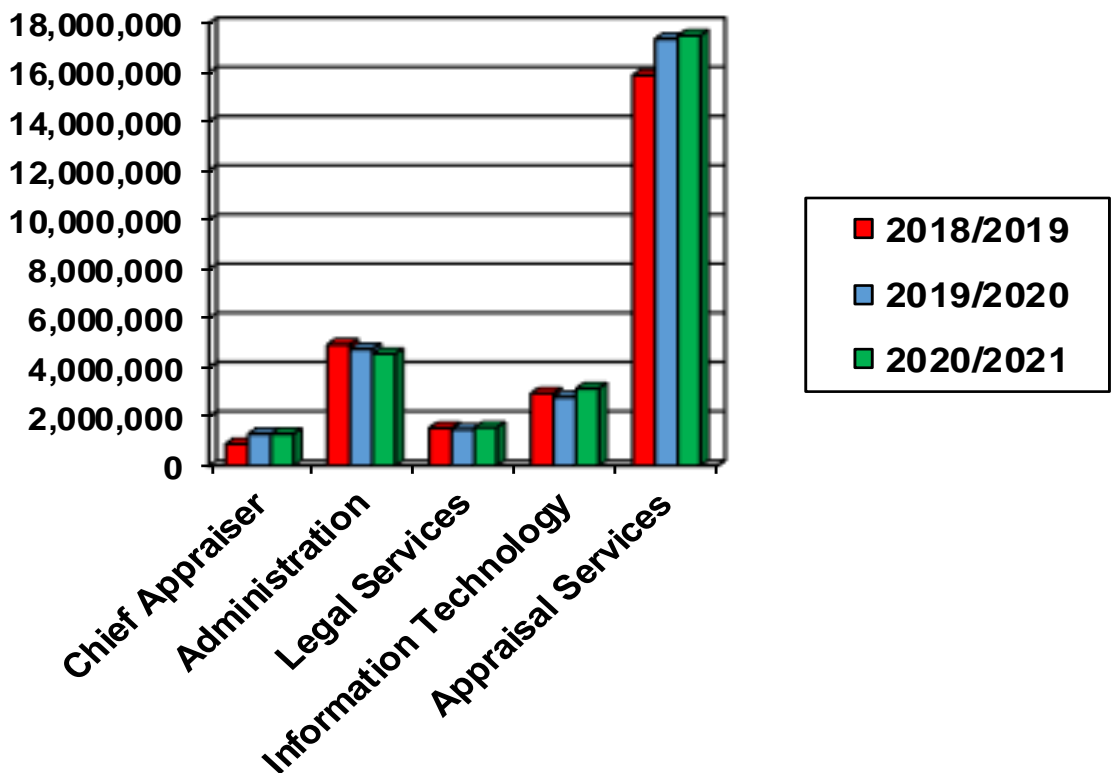


<u>Category</u>	<u>Budget Total</u>	<u>Percent</u>
1 Salaries & Wages	\$15,861,426	54.0%
2 Auto Expenses	1,016,071	3.5%
3 Supplies & Materials	1,298,460	4.4%
4 Operational Services	46,490	0.2%
5 Maintenance of Structure	361,410	1.2%
6 Maintenance of Equipment	386,519	1.3%
7 Contractual Services	614,495	2.1%
8 Sundry Expenses	397,884	1.4%
9 Insurance & Benefits	6,989,962	23.8%
10 Professional Services	2,203,995	7.5%
11 Capital Expenditures	192,530	0.6%
Total	\$29,369,242	100%

Dallas Central Appraisal District

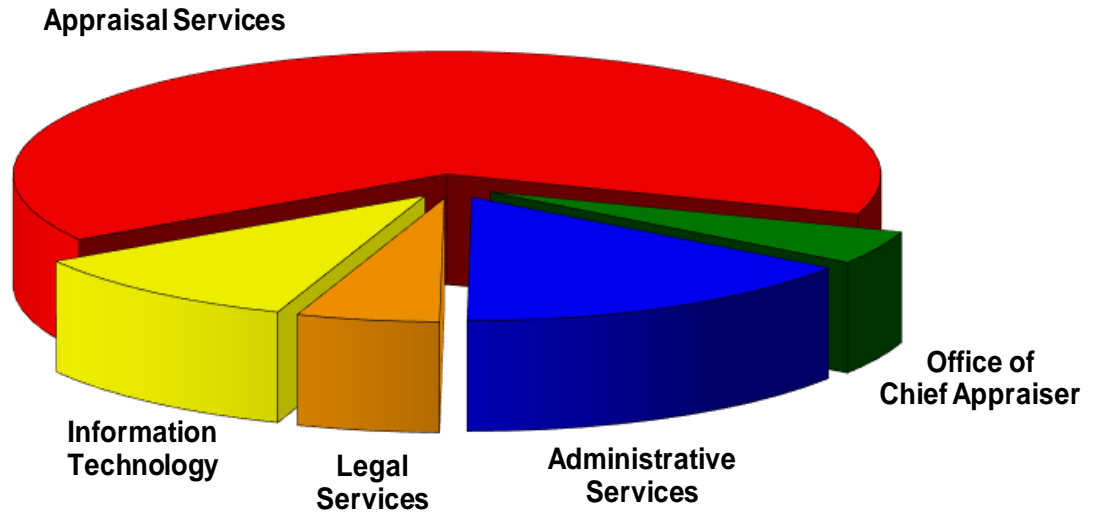
Budget Comparison

<u>Category</u>	<u>2018/2019 Approved</u>	<u>2018/2019 Actual</u>	<u>2019/2020 Approved</u>	<u>2020/2021 Proposed</u>
Consolidated				
Office of Chief Appraiser	\$884,708	\$871,001	\$1,294,900	\$1,296,783
Consolidated				
Administrative Services	4,930,389	4,702,545	4,744,249	4,546,887
Consolidated				
Legal Services	1,533,764	1,300,916	1,476,465	1,559,047
Consolidated				
Information Technology	2,788,994	2,630,508	3,141,113	3,114,296
Consolidated				
Appraisal Services	17,357,479	16,274,290	17,488,144	18,852,229
Contingency	0	0	0	0
Total	\$27,495,334	\$25,779,260	\$28,144,871	\$29,369,242



2020/2021

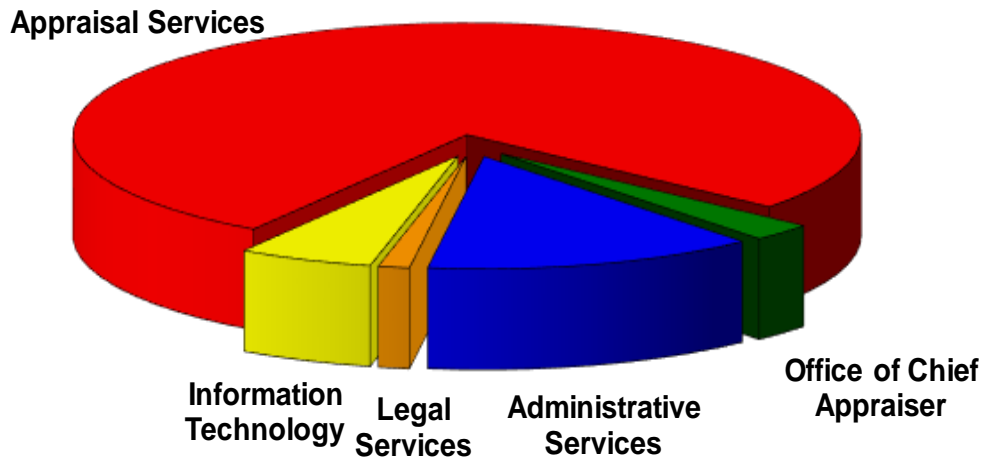
Budget By Department



<u>Department</u>	<u>Budget Total</u>	<u>Percent</u>
Office of Chief Appraiser	\$1,296,783	4.4%
Administrative Services	4,546,887	15.5%
Legal Services	1,559,047	5.3%
Information Technology	3,114,296	10.6%
Appraisal Services	<u>18,852,229</u>	<u>64.2%</u>
Total	\$29,369,242	100%

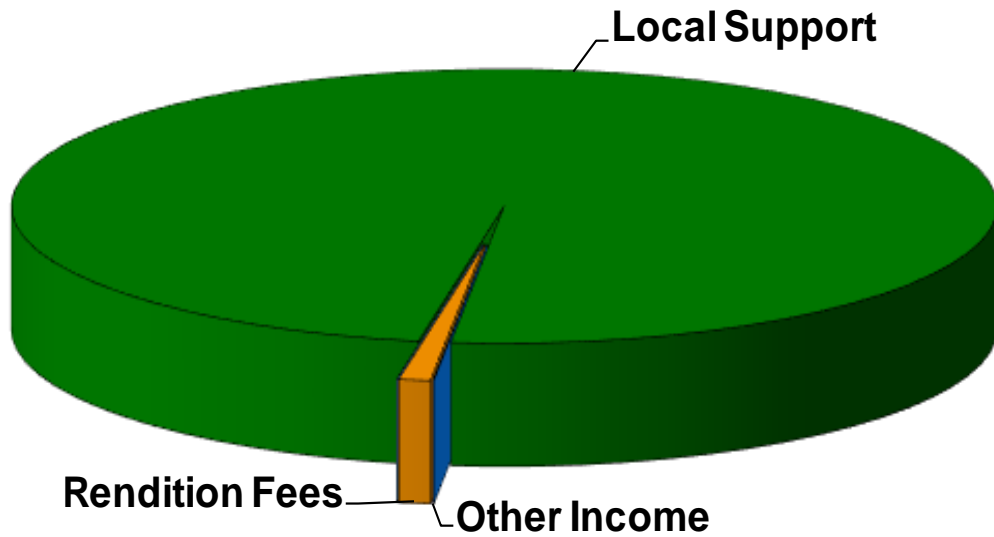
2020/2021

Personnel Breakdown



<u>Department</u>	<u>Number of Personnel</u>	<u>Percent</u>
Office of Chief Appraiser	6	2.5%
Administrative Services	32	13.2%
Legal Services	4	1.6%
Information Technology	13	5.4%
Appraisal Services	<u>187</u>	<u>77.3%</u>
Total	242	100%

2020/2021 Operating Funds Sources



<u>Source</u>	<u>Amount</u>	<u>Percent</u>
Local Support	\$29,059,242	98.95%
Investment Proceeds	0	0.00%
Rendition Fees	300,000	1.02%
Other Income	10,000	0.03%
Total	\$29,369,242	100.00%

Revenue Summary

Budget Allocation Comparison

	2019/2020 Approved <u>Allocation</u>	%	2020/2021 Proposed <u>Allocation</u>	%
Local Support				
Municipalities	\$6,838,681	24.54%	\$7,452,940	25.65%
School Districts	\$11,741,233	42.13%	\$11,919,888	41.02%
County/Countywide	\$9,019,947	32.36%	\$9,424,392	32.43%
Special Districts				
Non-Countywide	\$270,010	0.97%	\$262,022	0.90%
Special Districts				
TOTAL	\$27,869,871	100%	\$29,059,242	100%

2020/2021

PROPOSED BUDGET ALLOCATIONS

	<u>2019/2020 Approved Allocation</u>	<u>2020/2021 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
County/Countywide				
Special Districts:				
Dallas County	3,617,184	3,832,481	215,297	5.95%
D.C.H.D.	4,165,979	4,256,839	90,860	2.18%
D.C.C.C.D.	1,236,783	1,335,072	98,289	7.95%
Subtotal	9,019,946	9,424,392	404,446	4.48%
 Non-Countywide				
Special Districts:				
Dallas County FCD #1	33,965	31,759	(2,206)	-6.49%
Dallas County URD	188,994	178,976	(10,018)	-5.30%
Denton County LID #1	1,825	1,923	98	5.37%
Denton County RUD #1	0	0	0	0.00%
Grand Prairie Metro URD	451	479	28	6.21%
Irving FCD 1	6,491	7,010	519	8.00%
Irving FCD 3	10,353	10,783	430	4.15%
Lancaster MUD #1	4,241	4,307	66	1.56%
Northwest County FCD	6,152	6,343	191	3.10%
Valwood Imp. Authority	17,537	20,442	2,905	16.56%
Subtotal	270,009	262,022	(7,987)	-2.96%

2020/2021

PROPOSED BUDGET ALLOCATIONS

	2019/2020	2020/2021	Increase or	
	Approved	Proposed	(Decrease)	% Change
Cities:	<u>Allocation</u>	<u>Allocation</u>		
Addison	103,230	111,297	8,067	7.81%
Balch Springs	30,350	33,970	3,620	11.93%
Carrollton	151,473	160,465	8,992	5.94%
Cedar Hill	101,809	109,263	7,454	7.32%
Cockrell Hill	4,710	4,679	(31)	-0.66%
Combine	167	174	7	4.19%
Coppell	166,132	184,584	18,452	11.11%
Dallas	3,772,606	4,073,409	300,803	7.97%
DeSoto	122,182	131,115	8,933	7.31%
Duncanville	68,532	74,275	5,743	8.38%
Farmers Branch	133,051	148,028	14,977	11.26%
Ferris	418	378	(40)	-9.57%
Garland	418,494	491,915	73,421	17.54%
Glenn Heights	16,415	17,755	1,340	8.16%
Grand Prairie	192,692	212,859	20,167	10.47%
Grapevine	2,536	2,615	79	3.12%
Highland Park	54,904	58,787	3,883	7.07%
Hutchins	18,533	20,719	2,186	11.80%
Irving	611,381	665,486	54,105	8.85%
Lancaster	88,459	102,695	14,236	16.09%
Lewisville	1,616	1,685	69	4.27%
Mesquite	234,804	253,542	18,738	7.98%
Ovilla	725	814	89	12.28%
Richardson	244,279	261,911	17,632	7.22%
Rowlett	126,641	140,182	13,541	10.69%
Sachse	39,770	42,921	3,151	7.92%
Seagoville	20,122	22,201	2,079	10.33%
Sunnyvale	20,122	23,974	3,852	19.14%
University Park	78,705	84,533	5,828	7.40%
Wilmer	12,207	14,617	2,410	19.74%
Wylie	1,616	2,092	476	29.46%
Total	6,838,681	7,452,940	614,259	8.98%

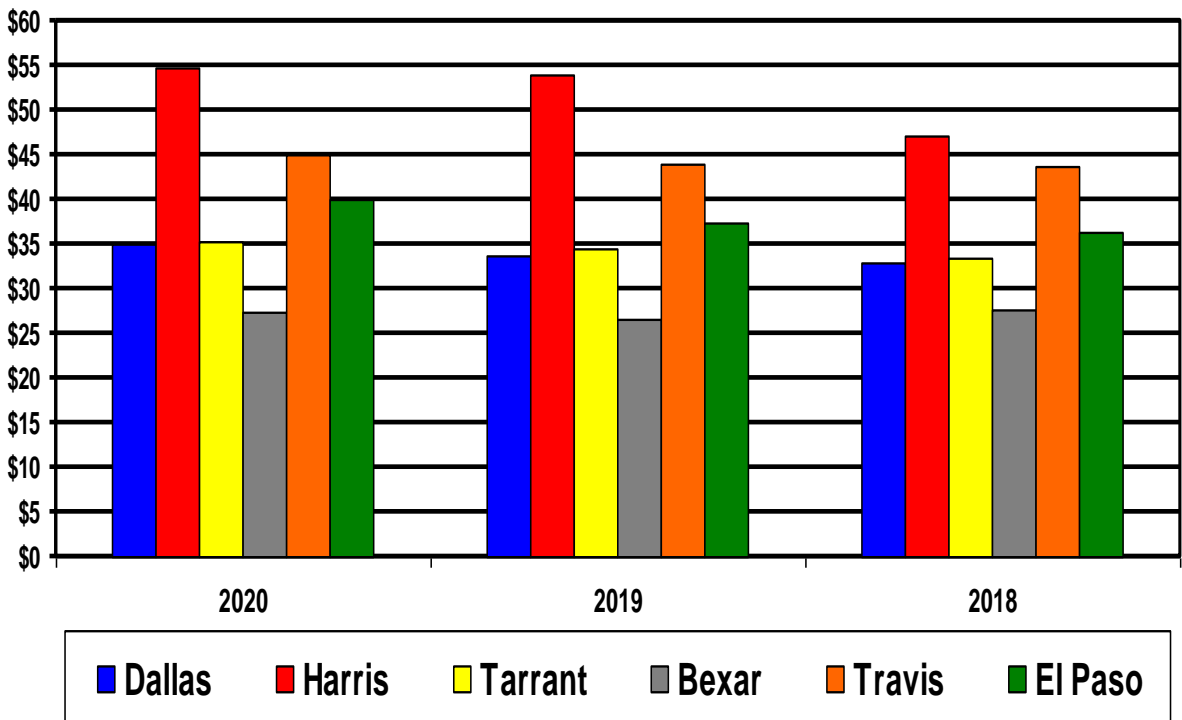
2020/2021

PROPOSED BUDGET ALLOCATIONS

	<u>2019/2020 Approved Allocation</u>	<u>2020/2021 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
School Districts:				
Carrollton/Farmers Branch	759,262	766,441	7,179	0.95%
Cedar Hill	159,863	164,914	5,051	3.16%
Coppell	567,162	565,157	(2,005)	-0.35%
Dallas	5,443,977	5,479,746	35,769	0.66%
Dallas County Schools	78,659	85,151	6,492	8.25%
DeSoto	151,643	172,619	20,976	13.83%
Duncanville	231,695	233,515	1,820	0.79%
Ferris	1,145	1,345	200	17.47%
Garland	928,362	963,769	35,407	3.81%
Grand Prairie	375,949	403,536	27,587	7.34%
Grapevine/Colleyville	13,930	16,661	2,731	19.61%
Highland Park	647,192	628,215	(18,977)	-2.93%
Irving	607,393	613,334	5,941	0.98%
Lancaster	128,932	153,852	24,920	19.33%
Mesquite	419,493	436,161	16,668	3.97%
Richardson	1,167,100	1,174,025	6,925	0.59%
Sunnyvale	59,476	61,447	1,971	3.31%
Wilmer/Hutchins	0	0	0	0.00%
Total	11,741,233	11,919,888	178,655	1.52%

APPRAISAL DISTRICT COMPARISONS

	2020	Real	Personal	Total	Cost Per Parcel		
	<u>Budget Amount</u>	<u>Property</u>	<u>Property</u>	<u>Parcels</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Dallas CAD	\$29,369,242	736,261	102,745	839,006	\$35.00	\$33.66	\$33.02
Harris CAD	\$90,728,307	1,474,198	183,121	1,657,319	\$54.74	\$53.88	\$47.00
Tarrant CAD	\$25,828,993	671,202	61,608	732,810	\$35.25	\$34.58	\$33.52
Bexar CAD	\$18,948,050	649,586	44,820	694,406	\$27.29	\$26.64	\$27.54
Travis CAD	\$20,193,893	405,384	43,285	448,669	\$45.01	\$43.82	\$43.65
El Paso CAD	\$16,032,787	397,189	25,522	422,711	\$37.93	\$37.38	\$36.23



APPRAISAL DISTRICT EMPLOYEE COMPARISONS

Appraisal District	2020 Budget	Total Parcels	Number of Employees	Parcels per Employee	Number of Appraisers	Parcels per Appraiser
Dallas Central Appraisal District	\$29,369,242	839,006	242	3,467	105	7,991
Harris Central Appraisal District	\$90,728,307	1,657,319	662	2,504	334	4,962
Tarrant Appraisal District	\$25,828,993	732,810	211	3,473	104	7,046
Bexar Appraisal District	\$18,948,050	694,406	161	4,313	66	10,521
Travis Central Appraisal District	20,193,893	448,669	129	3,478	65	6,903
El Paso Central Appraisal District	\$16,032,787	422,711	141	2,998	44	9,607

2019/2020 BUDGET/LEVY COMPARISON

	2019	2020	
	Tax Levy	Budget Amount	Cost As % Of Levy
Dallas CAD	\$7,371,062,620	\$29,369,242	0.40
Harris CAD	\$11,948,766,001	\$90,728,307	0.76
Tarrant CAD	\$5,275,381,223	\$25,828,993	0.49
Bexar CAD	\$3,734,896,111	\$18,948,050	0.51
Travis CAD	\$4,673,345,975	\$20,193,893	0.43
El Paso CAD	\$1,305,558,884	\$16,032,787	1.23

ACCURACY OF APPRAISALS

	Median Level of Appraisals	Coefficient of Dispersion
Dallas Central Appraisal District	0.99	7.11
Harris Central Appraisal District	0.98	8.31
Tarrant Appraisal District	0.97	8.41
Bexar Appraisal District	0.99	8.30
Travis Central Appraisal District	0.99	8.09
El Paso Central Appraisal District	1.00	12.35

