



**DALLAS CENTRAL  
APPRAISAL DISTRICT**

**2021 / 2022**

**PROPOSED BUDGET**

# **BUDGET OVERVIEW**



**2021 / 2022**

**PROPOSED BUDGET**

# Dallas Central Appraisal District

## 2021/2022 Proposed Budget

### Budget Comparison

### Executive Summary

	<b>2020/2021</b>	<b>2021/2022</b>
	<b><u>Approved</u></b>	<b><u>Proposed</u></b>
<b>BUDGET EXPENDITURES:</b>		
Salaries & Wages	\$15,861,426	\$15,758,248
Auto Expense	1,016,071	998,000
Supplies & Materials	1,298,460	1,049,757
Operational Services	46,490	47,490
Maintenance of Structure	361,410	384,656
Maintenance of Equipment	386,519	414,976
Contractual Services	614,495	875,952
Sundry Expenses	397,884	450,999
Insurance & Benefits	6,989,962	7,089,328
Professional Services	2,203,995	2,132,195
Capital Expenditures	192,530	123,070
Technology Development	0	0
Contingency	0	0
Total Expenditures	<u>\$29,369,242</u>	<u>\$29,324,671</u>
<b>OPERATING FUND SOURCES:</b>		
Entity Allocations (Local Support)	\$29,059,242	\$29,014,671
Rendition Fees	300,000	300,000
Investment Proceeds	0	0
Other Income	10,000	10,000
Total Revenues	<u>\$29,369,242</u>	<u>\$29,324,671</u>



## 2021/2022 PROPOSED BUDGET OVERVIEW

The 2021/2022 Proposed Budget is highlighted in the attached document as follows:

1. The 2021/2022 Proposed Budget of \$29,324,671 is a decrease of .15% from the 2020/2021 Approved Budget of \$29,369,242.
2. The 2021/2022 Proposed Budget calls for a total of two hundred forty-two (242) full-time positions, which is the same number of positions that were in the 2020/2021 Approved Budget. The budget notes personnel by departments/divisions as follows:
  - **Office of Chief Appraiser Department.** The department has seven (7) 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-six (186) employees.
3. There is no merit increase proposed for the District employees in the 2021/2022 Proposed Budget. The average salary/merit increases and adjustments given by the taxing entities in 2020/2021 was 1.48%. This information was 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, however, after the extremely difficult year that has affected the entities we serve and the citizens of Dallas County, we have decided to forego a merit increase for our employees this year.
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. Areas of change in the Proposed Budget are noted in the categories as follows:

**Salaries & Wages** reflect the current staff wages plus allowances for vacant positions. This resulted in a decrease over last year's approved budget in this category.

**Auto Expenses** are for the monthly auto allowance for appraisers at \$700 per month and \$300 per month for management level employees. Changing two positions from appraiser to supervisor resulted in a reduction in the overall auto allowance budget.

**Supplies and Materials** decreased from last year's budget primarily due to moving costs associated with the mailing service responsible for mailing notices and renditions to Contractual Services. The Contractual Services budget category more closely aligns with the mailing service annual cost.

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

**Maintenance of Structure** shows an increase due to expected increases in the cost of electricity and janitorial services.

**Maintenance of Equipment** increased due to additional costs associated with software and PC maintenance, as well as maintenance and repairs of air handling equipment.

**Contractual Services** increased due to moving the mailing service costs from Supplies and Materials. The overall cost increase between the two categories was minimal. The category also includes funds to contract for 3D oblique imagery countywide in addition to the aerial orthographic images DCAD currently receives.

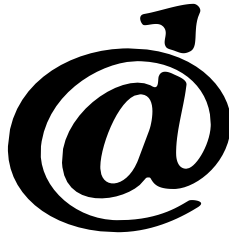
**Sundry Expenses** noted an increase in the categories of Dues & Subscriptions and Travel. The Dues and Subscriptions increase is due to added software licenses for GIS. This proposed budget reflects Travel costs associated with conferences that are located in other areas of the State. The previous year's budgeted Travel costs were lower due to the conferences being held in the DFW area.

**Insurance and Benefits** increased slightly due to Group Medical costs being budgeted with an anticipated increase of 14%. There was also an increase in Unemployment Compensation.

**Professional Services** decreased due to a reduction in the budgeted costs for Consultants and slight adjustment to the ARB member compensation for services.

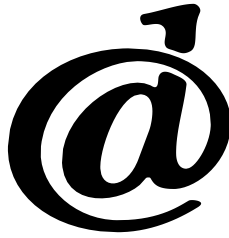
**Capital Expenditures** decreased due to fewer IT server and PC replacement items.

**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

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Budget Amount	\$21,516,555	\$21,872,977	\$23,009,832	\$23,677,340	\$24,471,932
Budget Increase/Decrease	\$0	\$356,422	\$1,136,855	\$667,508	\$794,592
% Budget Increase/Decrease	0.00%	1.66%	5.20%	2.90%	3.36%
Merit Increases	0.00%	3.00%	3.00%	3.00%	2.50%
Entity Salary Survey	1.08%	3.13%	2.92%	3.14%	2.68%
# of Personnel	229	229	228	228	228



## Dallas Central Appraisal District 10 Year Budget Analysis

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Budget Amount	\$25,546,023	\$27,495,334	\$28,144,871	\$29,369,242	\$29,324,671
Budget Increase/Decrease	\$1,074,091	\$1,949,311	\$649,537	\$1,224,371	-\$ (44,571)
% Budget Increase/Decrease	4.39%	7.63%	2.36%	4.35%	-.15%
Merit Increases	4.00%	3.00%	3.00%	3.00%	0%
Entity Salary Survey	3.80%	2.86%	2.70%	3.31%	1.48%
# of Personnel	228	235	235	242	242

# Dallas Central Appraisal District

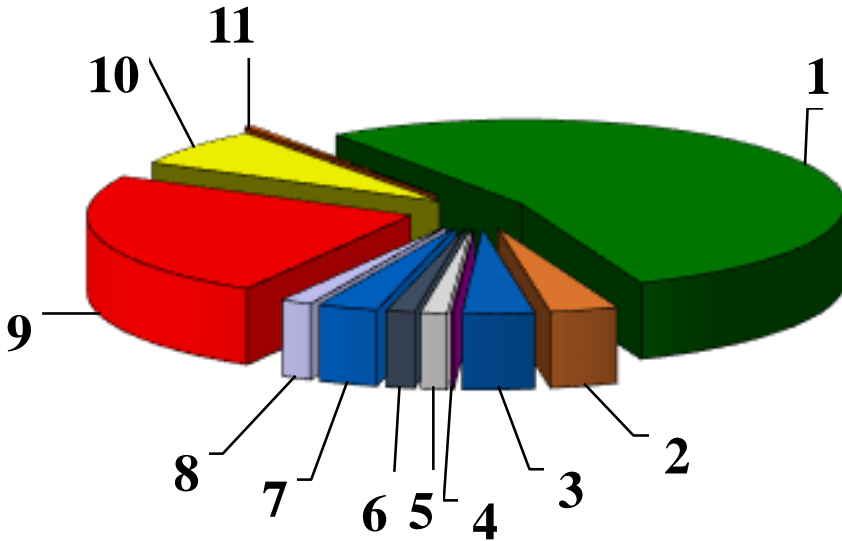
## Proposed Areas Of Change

	2020/2021	2021/2022	Increase or	Percent
	<u>Approved</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Change</u>
<b>BUDGET EXPENDITURES:</b>				
Salaries & Wages	\$15,861,426	\$15,758,248	(\$103,178)	-0.65%
Auto Expense	\$1,016,071	\$998,000	(\$18,071)	-1.78%
Supplies & Materials	\$1,298,460	\$1,049,757	(\$248,703)	-19.15%
Operational Services	\$46,490	\$47,490	\$1,000	2.15%
Maintenance of Structure	\$361,410	\$384,656	\$23,246	6.43%
Maintenance of Equipment	\$386,519	\$414,976	\$28,457	7.36%
Contractual Services	\$614,495	\$875,952	\$261,457	42.55%
Sundry Expenses	\$397,884	\$450,999	\$53,115	13.35%
Insurance & Benefits	\$6,989,962	\$7,089,328	\$99,366	1.42%
Professional Services	\$2,203,995	\$2,132,195	(\$71,800)	-3.26%
Capital Expenditures	\$192,530	\$123,070	(\$69,460)	-36.08%
Technology Development	\$0	\$0	\$0	0.00%
Contingency	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$29,369,242</b>	<b>\$29,324,671</b>	<b>(\$44,571)</b>	<b>-0.15%</b>



**2021/2022**

## **Budget by Category**

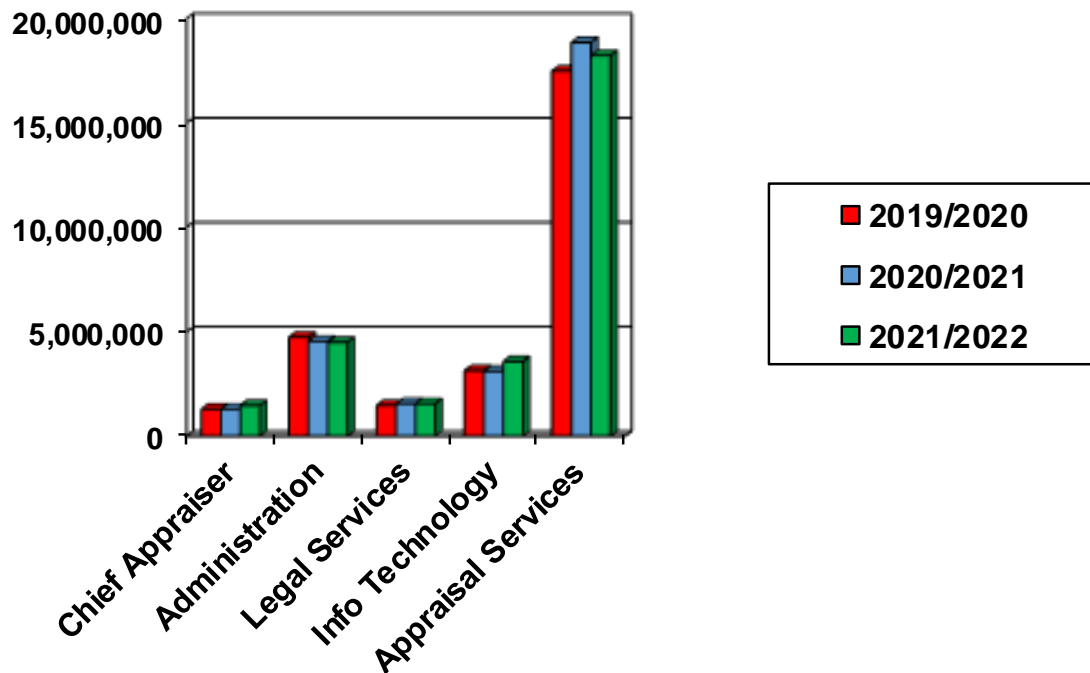


<u>Category</u>	<u>Budget Total</u>	<u>Percent</u>
1 Salaries & Wages	\$15,758,248	53.7%
2 Auto Expenses	998,000	3.4%
3 Supplies & Materials	1,049,757	3.6%
4 Operational Services	47,490	0.2%
5 Maintenance of Structure	384,656	1.3%
6 Maintenance of Equipment	414,976	1.4%
7 Contractual Services	875,952	3.0%
8 Sundry Expenses	450,999	1.5%
9 Insurance & Benefits	7,089,328	24.2%
10 Professional Services	2,132,195	7.3%
11 Capital Expenditures	123,070	0.6%
Total	\$29,324,671	100%

# Dallas Central Appraisal District

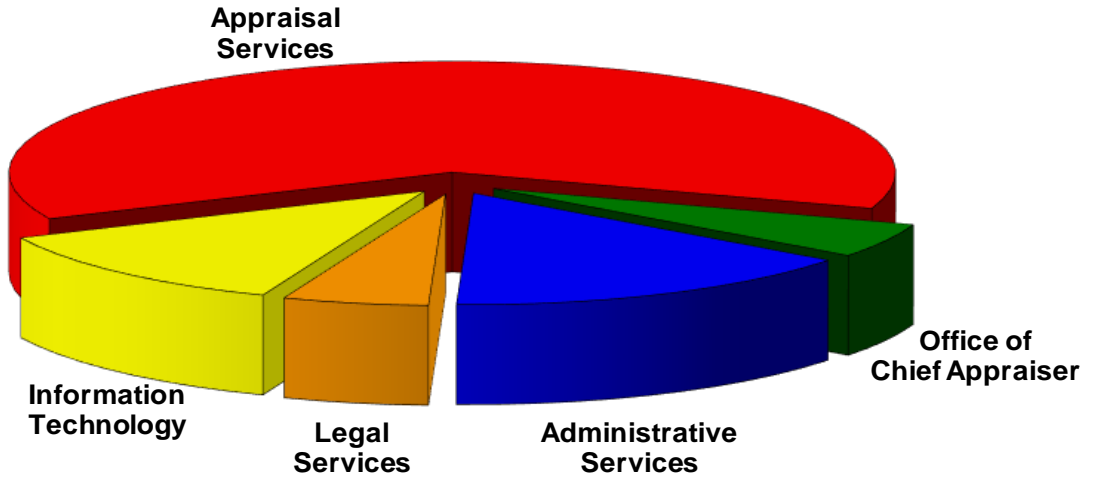
## Budget Comparison

<u>Category</u>	<u>2019/2020 Approved</u>	<u>2019/2020 Actual</u>	<u>2020/2021 Approved</u>	<u>2021/2022 Proposed</u>
Consolidated				
Office of Chief Appraiser	\$1,294,900	\$1,226,142	\$1,296,783	\$1,469,441
Consolidated				
Administrative Services	4,744,249	3,939,456	4,546,887	4,493,319
Consolidated				
Legal Services	1,476,465	1,331,977	1,559,047	1,553,920
Consolidated				
Information Technology	3,141,113	2,958,416	3,114,296	3,580,084
Consolidated				
Appraisal Services	17,488,144	17,028,605	18,852,229	18,227,907
Contingency	0	0	0	0
<b>Total</b>	<b>\$28,144,871</b>	<b>\$26,484,596</b>	<b>\$29,369,242</b>	<b>\$29,324,671</b>



**2021/2022**

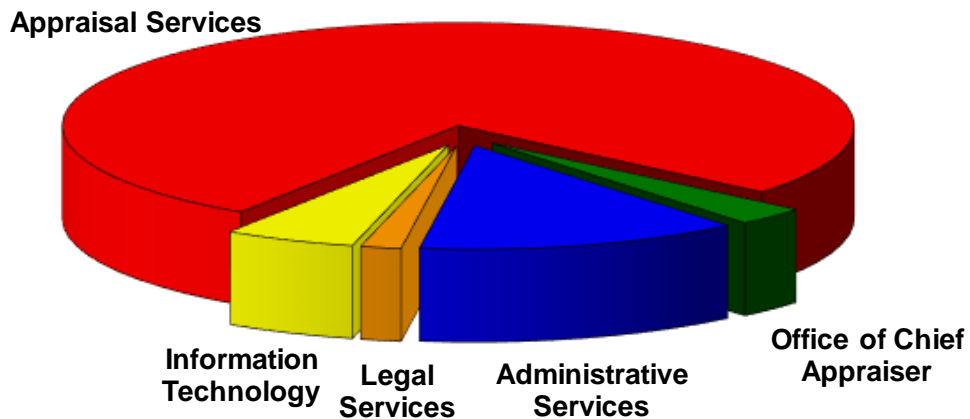
## **Budget By Department**



<u>Department</u>	<u>Budget Total</u>	<u>Percent</u>
Office of Chief Appraiser	\$1,469,441	5.0%
Administrative Services	4,493,319	15.3%
Legal Services	1,553,920	5.3%
Information Technology	3,580,084	12.2%
Appraisal Services	<u>18,227,907</u>	<u>62.2%</u>
<b>Total</b>	<b>\$29,324,671</b>	<b>100%</b>

# 2021/2022

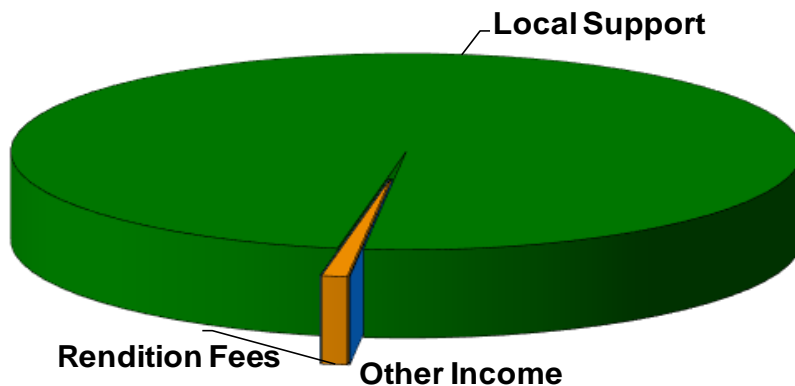
## Personnel Breakdown



<u>Department</u>	<u>Number of Personnel</u>	<u>Percent</u>
Office of Chief Appraiser	7	2.9%
Administrative Services	32	13.2%
Legal Services	4	1.6%
Information Technology	13	5.4%
Appraisal Services	<u>186</u>	<u>76.9%</u>
<b>Total</b>	<b>242</b>	<b>100%</b>

# 2021/2022

## Operating Funds Sources



<u>Source</u>	<u>Amount</u>	<u>Percent</u>
Local Support	\$29,014,671	98.95%
Investment Proceeds	0	0.00%
Rendition Fees	300,000	1.02%
Other Income	10,000	0.03%
<b>Total</b>	<b>\$29,324,671</b>	<b>100.00%</b>

# Revenue Summary

## Budget Allocation Comparison

	<b><u>2020/2021 Approved Allocation</u></b>	<b>%</b>	<b><u>2021/2022 Proposed Allocation</u></b>	<b>%</b>
Local Support				
Municipalities	<b>\$7,452,940</b>	<b>25.65%</b>	<b>\$7,508,707</b>	<b>25.88%</b>
School Districts	<b>\$11,919,888</b>	<b>41.02%</b>	<b>\$11,834,407</b>	<b>40.79%</b>
County/Countywide	<b>\$9,424,392</b>	<b>32.43%</b>	<b>\$9,415,099</b>	<b>32.45%</b>
Special Districts				
Non-Countywide	<b>\$262,022</b>	<b>0.90%</b>	<b>\$256,458</b>	<b>0.88%</b>
Special Districts				
<b>TOTAL</b>	<b>\$29,059,242</b>	<b>100%</b>	<b>\$29,014,671</b>	<b>100%</b>

# 2021/2022

## PROPOSED BUDGET ALLOCATIONS

	<u>2020/2021 Approved Allocation</u>	<u>2021/2022 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
<b>County/Countywide</b>				
<b>Special Districts:</b>				
Dallas County	3,832,481	3,818,556	(13,925)	-0.36%
D.C.H.D.	4,256,839	4,247,482	(9,357)	-0.22%
D.C.C.C.D.	1,335,072	1,349,061	13,989	1.05%
<b>Subtotal</b>	<b>9,424,392</b>	<b>9,415,099</b>	<b>(9,293)</b>	<b>-0.10%</b>
 <b>Non-Countywide</b>				
<b>Special Districts:</b>				
Dallas County FCD #1	31,759	30,726	(1,033)	-3.25%
Dallas County URD	178,976	176,075	(2,901)	-1.62%
Denton County LID #1	1,923	1,947	24	1.25%
Denton County RUD #1	0	0	0	0.00%
Grand Prairie Metro URD	479	470	(9)	-1.88%
Irving FCD 1	7,010	7,001	(9)	-0.13%
Irving FCD 3	10,783	10,852	69	0.64%
Lancaster MUD #1	4,307	4,166	(141)	-3.27%
Northwest County FCD	6,343	6,347	4	0.06%
Valwood Imp. Authority	20,442	18,874	(1,568)	-7.67%
<b>Subtotal</b>	<b>262,022</b>	<b>256,458</b>	<b>(5,564)</b>	<b>-2.12%</b>

# 2021/2022

## PROPOSED BUDGET ALLOCATIONS

	2020/2021 Approved <u>Allocation</u>	2021/2022 Proposed <u>Allocation</u>	Increase or <u>(Decrease)</u>	<u>% Change</u>
<b>Cities:</b>				
Addison	111,297	114,463	3,166	2.84%
Balch Springs	33,970	36,355	2,385	7.02%
Carrollton	160,465	161,844	1,379	0.86%
Cedar Hill	109,263	110,662	1,399	1.28%
Cockrell Hill	4,679	4,555	(124)	-2.65%
Combine	174	174	0	0.00%
Coppell	184,584	184,388	(196)	-0.11%
Dallas	4,073,409	4,092,637	19,228	0.47%
DeSoto	131,115	135,092	3,977	3.03%
Duncanville	74,275	72,798	(1,477)	-1.99%
Farmers Branch	148,028	148,149	121	0.08%
Ferris	378	667	289	76.46%
Garland	491,915	495,745	3,830	0.78%
Glenn Heights	17,755	18,018	263	1.48%
Grand Prairie	212,859	223,993	11,134	5.23%
Grapevine	2,615	2,669	54	2.07%
Highland Park	58,787	57,188	(1,599)	-2.72%
Hutchins	20,719	19,092	(1,627)	-7.85%
Irving	665,486	676,738	11,252	1.69%
Lancaster	102,695	98,447	(4,248)	-4.14%
Lewisville	1,685	1,741	56	3.32%
Mesquite	253,542	250,774	(2,768)	-1.09%
Ovilla	814	841	27	3.32%
Richardson	261,911	263,134	1,223	0.47%
Rowlett	140,182	144,174	3,992	2.85%
Sachse	42,921	44,189	1,268	2.95%
Seagoville	22,201	24,372	2,171	9.78%
Sunnyvale	23,974	25,359	1,385	5.78%
University Park	84,533	84,607	74	0.09%
Wilmer	14,617	13,666	(951)	-6.51%
Wylie	2,092	2,176	84	4.02%
<b>Total</b>	<b>7,452,940</b>	<b>7,508,707</b>	<b>55,767</b>	<b>0.75%</b>



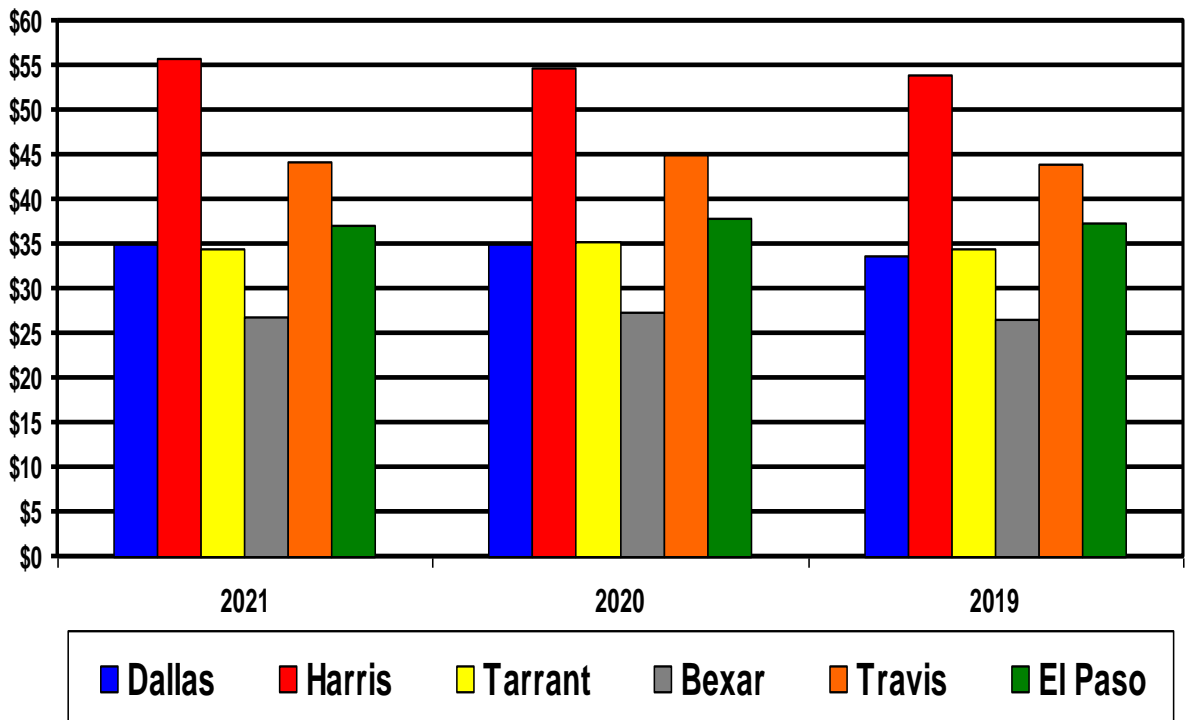
# 2021/2022

## PROPOSED BUDGET ALLOCATIONS

	<u>2020/2021 Approved Allocation</u>	<u>2021/2022 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
<b>School Districts:</b>				
Carrollton/Farmers Branch	766,441	782,268	15,827	2.06%
Cedar Hill	164,914	167,602	2,688	1.63%
Coppell	565,157	562,968	(2,189)	-0.39%
Dallas	5,479,746	5,427,261	(52,485)	-0.96%
Dallas County Schools	85,151	85,893	742	0.87%
DeSoto	172,619	178,246	5,627	3.26%
Duncanville	233,515	233,063	(452)	-0.19%
Ferris	1,345	1,919	574	42.68%
Garland	963,769	897,947	(65,822)	-6.83%
Grand Prairie	403,536	428,462	24,926	6.18%
Grapevine/Colleyville	16,661	17,990	1,329	7.98%
Highland Park	628,215	606,194	(22,021)	-3.51%
Irving	613,334	615,541	2,207	0.36%
Lancaster	153,852	146,943	(6,909)	-4.49%
Mesquite	436,161	449,428	13,267	3.04%
Richardson	1,174,025	1,170,562	(3,463)	-0.29%
Sunnyvale	61,447	62,120	673	1.10%
Wilmer/Hutchins	0	0	0	0.00%
<b>Total</b>	<b>11,919,888</b>	<b>11,834,407</b>	<b>(85,481)</b>	<b>-0.72%</b>

# APPRAISAL DISTRICT COMPARISONS

	2021	Real	Personal	Total	Cost Per Parcel		
	<u>Budget Amount</u>	<u>Property</u>	<u>Property</u>	<u>Parcels</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Dallas CAD	\$29,324,671	737,334	102,485	839,819	\$34.92	\$35.00	\$33.66
Harris CAD	\$93,018,564	1,490,365	179,599	1,669,964	\$55.70	\$54.74	\$53.88
Tarrant CAD	\$25,592,687	679,077	61,713	740,790	\$34.55	\$35.25	\$34.58
Bexar CAD	\$18,841,892	660,521	44,608	705,129	\$26.72	\$27.29	\$26.64
Travis CAD	\$20,193,893	413,965	43,259	457,224	\$44.17	\$45.01	\$43.82
El Paso CAD	\$16,032,787	404,826	26,099	430,925	\$37.21	\$37.93	\$37.38



# APPRAISAL DISTRICT EMPLOYEE COMPARISONS

Appraisal District	2021 Budget	Total Parcels	Number of Employees	Parcels per Employee	Number of Appraisers	Parcels per Appraiser
Dallas Central Appraisal District	29,324,671	839,819	242	3,470	102	8,234
Harris Central Appraisal District	93,018,564	1,669,964	662	2,523	334	5,000
Tarrant Appraisal District	25,592,687	740,790	211	3,511	69	10,736
Bexar Appraisal District	18,841,892	705,129	161	4,380	67	10,524
Travis Central Appraisal District	20,193,893	457,229	129	3,544	65	7,034
El Paso Central Appraisal District	16,032,787	430,925	141	3,056	44	9,794

## **2020/2021 BUDGET/LEVY COMPARISON**

	2020	2021	
	Tax Levy	Budget Amount	Cost As % Of Levy
Dallas CAD	\$7,418,506,449	\$29,324,671	0.40
Harris CAD	\$12,350,827,906	\$93,018,564	0.75
Tarrant CAD	\$5,140,631,839	\$25,592,687	0.50
Bexar CAD	\$4,156,605,757	\$18,841,892	0.45
Travis CAD	\$5,097,080,213	\$20,193,893	0.40
El Paso CAD	\$1,373,193,852	\$16,032,787	1.17

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## **ACCURACY OF APPRAISALS**

	Median Level of Appraisals	Coefficient of Dispersion
Dallas Central Appraisal District	0.99	7.10
Harris Central Appraisal District	0.98	8.56
Tarrant Appraisal District	1.00	7.27
Bexar Appraisal District	0.99	8.30
Travis Central Appraisal District	0.99	8.09
El Paso Central Appraisal District	1.00	12.35