

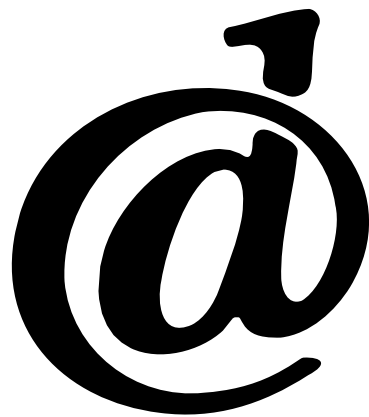


**DALLAS CENTRAL  
APPRAISAL DISTRICT**

**2006 – 2007**

**PROPOSED BUDGET**

# **BUDGET OVERVIEW**



**2006 – 2007**

**PROPOSED BUDGET**

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# Dallas Central Appraisal District

## 2006/2007 Proposed Budget

### Budget Comparison

### Executive Summary

	<b>2005/2006</b>	<b>2006/2007</b>
	<b>Approved</b>	<b>Proposed</b>
<b>BUDGET EXPENDITURES:</b>		
Salaries & Wages	\$11,895,408	\$12,234,417
Auto Expense	600,530	613,366
Supplies & Materials	854,053	775,719
Operational Services	169,788	124,520
Maintenance of Structure	405,512	438,066
Maintenance of Equipment	329,778	356,448
Contractual Services	246,307	154,339
Sundry Expenses	242,847	226,357
Insurance & Benefits	3,236,210	3,417,801
Professional Services	1,602,577	1,554,565
Capital Expenditures	163,816	163,523
Technology Development	0	0
Contingency	125,247	0
Total Expenditures	\$19,872,073	\$20,059,121
<b>REVENUE SOURCES:</b>		
Entity Allocations (Local Support)	\$19,358,383	\$19,531,171
Special Assessment Income	474,755	472,248
Investment Proceeds	12,000	19,000
Other Income	26,935	36,702
Total Revenues	\$19,872,073	\$20,059,121



**2006/2007  
PROPOSED BUDGET  
OVERVIEW**

The 2006/2007 Proposed Budget is highlighted in the attached document as follows:

1. The 2006/2007 Proposed Budget of \$20,059,121 reflects an increase of \$187,048 or a .94% increase over the 2005/2006 Approved Budget of \$19,872,073.
2. The Proposed Budget notes the same number of positions as in 2005/2006 at 255 employees. The budget notes personnel by departments/divisions as follows:
  - **Office of Chief Appraiser Department.** The divisions has eleven (11) positions in the department and includes the Chief Appraiser's Office, the Community Relations Officer, Human Resources, and the Audit and Compliance Section.
  - **Administrative Services Department.** The divisions included in this department are Administration, Finance/Purchasing, Customer Services, Appeals and Support, Building Services and the Appraisal Review Board (ARB). There are thirty-four (34) employees in this department and seventy-five (75) ARB members.
  - **Technical Services Department.** The divisions included are the office of Technical Services and Property Records/Exemptions, totaling to forty-five (45) employees in this department. The Digital Cartographic Specialist were moved from this department into the Information Technology Department under the GIS (Geographic Information System) Division.
  - **Information Technology (IT) Department.** The divisions included are the Information Technology and the Geographic Information System (GIS) Division. There is a total of thirty-three (33) employees in this department. As noted, the Digital Cartographic Specialist were moved under the GIS Division in this budget.
  - **Appraisal Services Department.** This department includes the divisions of Central Appraisal, Residential, Commercial, and Business Personal Property, totaling to one hundred thirty-two (132) employees in this department.
3. The Proposed Budget sets a 3.75% merit increase and structure adjustment for District employees with full time salaries and wages. This figure is tied directly to the average salary/merit increases and adjustments given by the taxing entities in 2005/2006. Last year the District received a total of 3% in merit increases. No cost of living adjustments are budgeted.
4. Overtime costs include funds for conducting legally required after hours informal and formal hearings with property owners during the ARB process. Funds are also included for the processing of deeds and updating exemptions in Property Records/Exemptions.

5. Contract Labor includes funds for temporary services for the Business Personal Property verification and leased equipment projects, for temporary clerical help during the ARB process in the Appeals and Support Division, and for off-duty police officers used during the ARB process.
6. Other increases and decreases in the Proposed Budget are noted as follows:  
**Auto Expenses** increased slightly over last year for figuring a lower percentage on vacancy rate.

**Supplies and Materials** decreased over last year's budget primarily in the category of Postage, Office Equipment Expense and Software. Postage costs are for the mailing of appraisal and ARB notices and less notices are anticipated to be mailed. Office Equipment Expense decreased for furniture and equipment for the new positions in last years budget and Software decreased for less upgrades and no software and licenses costs for the new positions added in last years budget.

**Operational Services** is the District's telephone communication system. Decreased in costs was noted for a change in telephone service providers.

**Maintenance of Structure** shows a slight increase. Electricity costs increased slightly due to rate changes and HVAC System Maintenance was slightly increased due to the increased maintenance contracts on the new equipment being added under the Capital Improvement Program.

**Maintenance of Equipment** increased slightly in line items PC Maintenance and Software Maintenance. The large increase is due to PC Maintenance on eighteen (18) file servers which must be put on maintenance agreements after their initial one year free warranty and maintenance. Also included are funds for replacement and upgrades to PC's and for new tracking software in IT.

**Contractual Services** decreased in Lease of Building as the facility was paid off this past year. Costs remained the same in Lease of Equipment for commercial internet e-mail services and additional DSL/TI line. No funds were budgeted for lease programs for the pen pad computers and the scanners. These expenses will be paid for from existing technology funds to be carried over from 2005/2006 to this budget.

**Sundry Expenses** decreased slightly in Training, Legal Notices and Advertising expenses. Increase in Dues and Subscriptions was for subscription fees for CompStar Comps.

**Insurance and Benefits** increased in Group Medical for the fully insured benefit plan through United Healthcare. Retirement increased due to the proposed merit pay increase for employees. Group Benefits captures only the premium payments for all ancillary insurance programs. Slight increased cost noted in Public Officials Liability insurance added to the overall increase.

**Professional Services** decreased from last year in the line items of Consultants, Deed Services, Microfilm Services, ARB Compensation and Auxiliary Legal Fees. Legal Services were increased for case support and attorney services in other litigation. Funds for Microfilm Services were eliminated due to the implementation of the District wide scanning program, and ARB Compensation decreased for the number of days in the hearing process. Deed Services was reduced due to a reduction in the current contract rate.

**Capital Expenditures** notes an overall slight decrease from the current budget. Funds are budgeted for continued Leasehold Improvements for building carpet replacement. Equipment/Furniture funds are for the purchase of the following items: one PC Lifebook for BPP, one CX 500 upgrade, two Disk Arrays, three COM 4060 switches and redundant kits, and two Dell 1855 blade servers for IT.

**Technology Development, Capital Improvement, and Contingency** includes no requested or budgeted funds for this fiscal year.

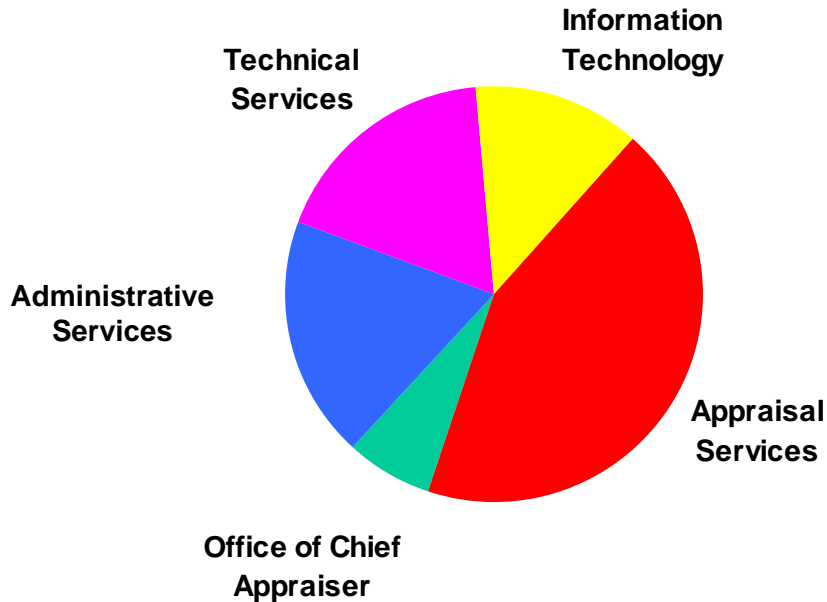
# Dallas Central Appraisal District

## Proposed Areas Of Change

	2005/2006	2006/2007	Increase or	Percent
	<u>Approved</u>	<u>Proposed</u>	<u>Decrease</u>	<u>Variance</u>
<b>BUDGET EXPENDITURES:</b>				
Salaries & Wages	\$11,895,408	\$12,234,417	\$339,009	0.03
Auto Expense	600,530	613,366	12,836	0.02
Supplies & Materials	854,053	775,719	(78,334)	(0.09)
Operational Services	169,788	124,520	(45,268)	(0.27)
Maintenance of Structure	405,512	438,066	32,554	0.08
Maintenance of Equipment	329,778	356,448	26,670	0.08
Contractual Services	246,307	154,339	(91,968)	(0.37)
Sundry Expenses	242,847	226,357	(16,490)	(0.07)
Insurance & Benefits	3,236,210	3,417,801	181,591	0.06
Professional Services	1,602,577	1,554,565	(48,012)	(0.03)
Capital Expenditures	163,816	163,523	(293)	(0.00)
Technology Development	0	0	0	0.00
Contingency	125,247	0	(125,247)	(1.00)
<b>Total Expenditures</b>	<u>\$19,872,073</u>	<u>\$20,059,121</u>	<u>\$187,048</u>	<u>0.94%</u>

# 2006/2007

## Budget By Department



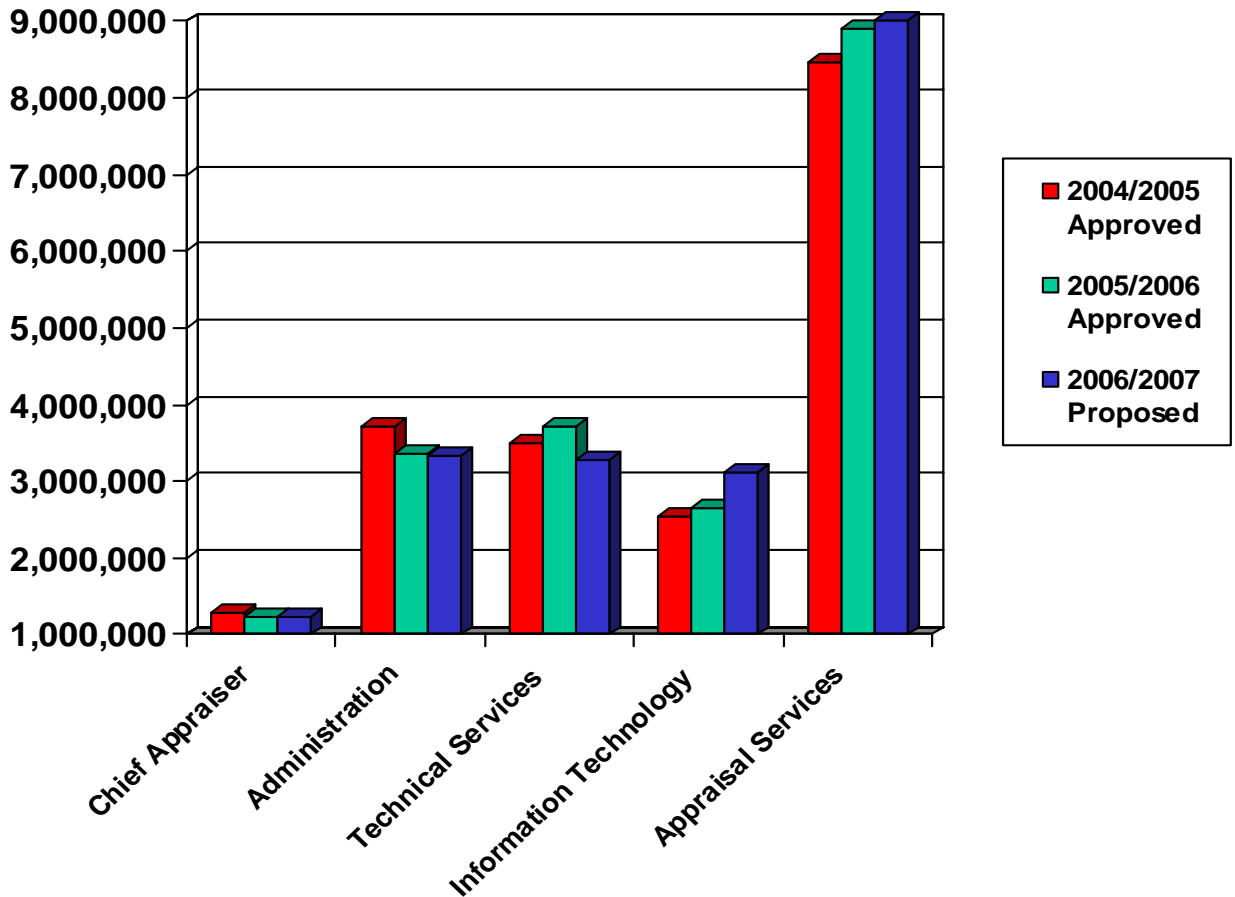
<u>Department</u>	<u>Budget Total</u>	<u>Percent</u>
Office of Chief Appraiser	\$1,241,963	6%
Administrative Services	3,340,087	17%
Technical Services	3,280,421	16%
Information Technology	3,124,275	16%
Appraisal Services	9,072,375	45%
<b>Total</b>	<b>\$20,059,121</b>	<b>100%</b>



# Dallas Central Appraisal District

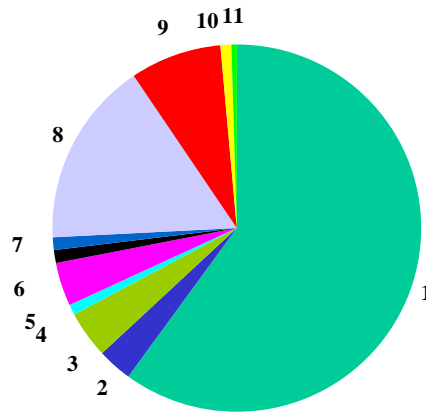
## Budget Comparison

<u>Category</u>	<u>2004/05 Approved</u>	<u>2004/05 Actual</u>	<u>2005/06 Approved</u>	<u>2006/07 Proposed</u>
Consolidated				
Office of Chief Appraiser	1,266,772	1,457,559	\$1,157,211	\$1,241,963
Consolidated				
Administrative Services	3,680,018	3,679,297	3,340,099	3,340,087
Consolidated				
Technical Services	3,449,112	3,296,944	3,774,551	3,280,421
Consolidated				
Information Technology	2,523,474	2,526,186	2,633,015	3,124,275
Consolidated				
Appraisal Services	8,324,700	7,908,887	8,841,950	9,072,375
Contingency	100,000	0	125247	0
<b>Total</b>	<b><u>\$19,344,076</u></b>	<b><u>\$18,868,873</u></b>	<b><u>\$19,872,073</u></b>	<b><u>\$20,059,121</u></b>



# 2006/2007

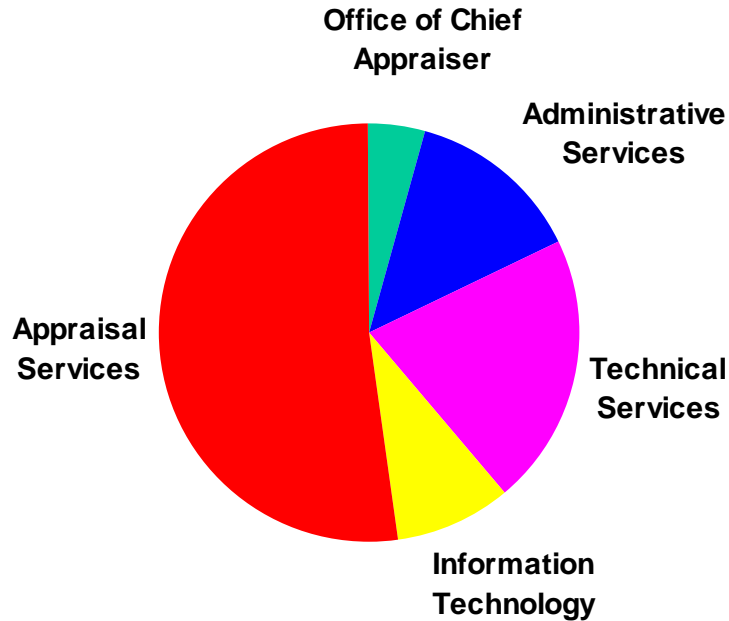
## Budget By Category



<u>Division</u>	<u>Budget Total</u>	<u>Percent</u>
1 Salaries & Wages	\$12,234,417	61%
2 Auto Expenses	613,366	3%
3 Supplies & Materials	775,719	4%
4 Operational Services	124,520	1%
5 Maintenance of Structure	438,066	2%
6 Maintenance of Equipment	356,448	2%
7 Contractual Services	154,339	1%
8 Sundry Expenses	226,357	1%
9 Insurance & Benefits	3,417,801	17%
10 Professional Services	1,554,565	8%
11 Capital Expenditures	163,523	1%
<b>Total</b>	<b>\$20,059,121</b>	<b>100%</b>

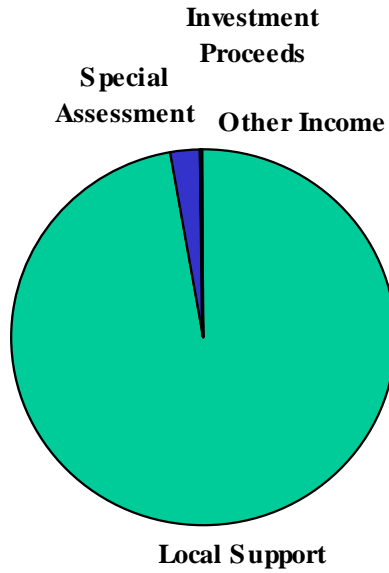
# 2006/2007

## Personnel Breakdown



<u>Department</u>	<u>Number of Personnel</u>	<u>Percent</u>
Office of Chief Appraiser	11	4%
Administrative Services	34	13%
Technical Services	45	18%
Information Technology	33	13%
Appraisal Services	<u>132</u>	<u>52%</u>
<b>Total</b>	<b>255</b>	<b>100%</b>

# 2006/2007 Revenue Resources



<u>Source</u>	<u>Amount</u>	<u>Percent</u>
Local Support	\$19,531,171	97.4%
Special Assessments	472,248	2.4%
Investment Proceeds	19,000	0.1%
Other Income	36,702	0.2%
<b>Total</b>	<b>\$20,059,121</b>	<b>100%</b>

## 2006/2007

### PROPOSED BUDGET ALLOCATIONS

	<b>2005/2006</b>	<b>2006/2007</b>	<b>Increases or</b>	
	<b><u>Allocation</u></b>	<b><u>Allocation</u></b>	<b><u>(Decrease)</u></b>	<b><u>% Change</u></b>
<b>County/County-wide</b>				
<b>Special Districts:</b>				
Dallas County	2,552,071	2,640,756	88,685	3.48%
D.C.H.D.	3,179,138	3,135,820	(43,318)	-1.36%
D.C.C.D.	528,379	533,628	5,249	0.99%
<b>Subtotal</b>	<b>6,259,588</b>	<b>6,310,204</b>	<b>50,616</b>	<b>0.81%</b>
<b>Non-County-Wide</b>				
<b>Special Districts:</b>				
Dallas URD	126,371	133,368	6,997	5.54%
Coppell MUD 1	0	0	0	0.00%
Valwood Imp. Authority	24,403	25,419	1,016	4.16%
Irving FCD 1	2,066	2,029	(37)	-1.79%
Irving FCD 3	17,646	17,406	(240)	-1.36%
Dallas FCD1	15,523	15,130	(393)	-2.53%
Gr. Prairie Metro URD	1,993	1,846	(147)	-7.38%
Lancaster MUD #1	5	4	(1)	-20.00%
Northwest FCD	5,199	4,984	(215)	-4.14%
<b>Subtotal</b>	<b>193,206</b>	<b>200,186</b>	<b>6,980</b>	<b>3.61%</b>

# PROPOSED BUDGET ALLOCATIONS

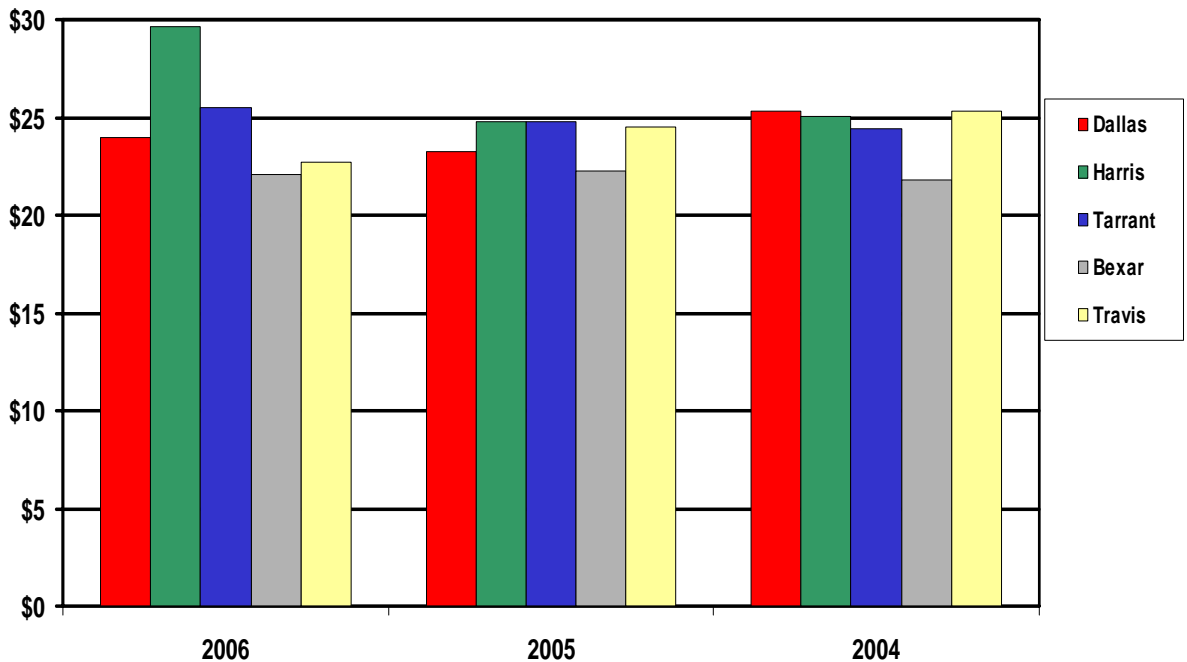
	<u>2005/2006</u>	<u>2006/2007</u>		
<b>Cities:</b>	<u>Allocation</u>	<u>Proposed</u>	<u>Increase or</u>	<u>% Change</u>
		<u>Allocation</u>	<u>(Decrease)</u>	
Addision	62,489	61,719	(770)	-1.23%
Balch Springs	14,093	15,469	1,376	9.76%
Carrollton	129,817	128,847	(970)	-0.75%
Cedar Hill	69,922	71,914	1,992	2.85%
Cockrell Hill	2,362	2,363	1	0.04%
Coppell	117,467	117,226	(241)	-0.21%
Dallas	2,099,513	2,169,132	69,619	3.32%
DeSoto	80,570	83,281	2,711	3.36%
Duncanville	57,030	55,996	(1,034)	-1.81%
Farmers Branch	78,827	75,957	(2,870)	-3.64%
Garland	298,487	301,854	3,367	1.13%
Glenn Heights	6,272	6,953	681	10.86%
Grand Prairie	124,261	126,874	2,613	2.10%
Highland Park	32,503	33,867	1,364	4.20%
Hutchins	3,485	3,945	460	13.20%
Irving	362,660	351,034	(11,626)	-3.21%
Lancaster	40,556	42,461	1,905	4.70%
Mesquite	161,894	165,761	3,867	2.39%
Richardson	148,789	146,953	(1,836)	-1.23%
Rowlett	79,582	87,500	7,918	9.95%
Sachse	17,442	18,203	761	4.36%
Seagoville	10,899	10,840	(59)	-0.54%
Sunnyvale	7,840	8,086	246	3.14%
University Park	62,257	61,758	(499)	-0.80%
Wilmer	1,781	1,797	16	0.90%
<b>Subtotal</b>	<b>4,070,798</b>	<b>4,149,790</b>	<b>78,992</b>	<b>1.94%</b>

# PROPOSED BUDGET ALLOCATIONS

	<u>2005/2006</u> <u>Allocation</u>	<u>2006/2007</u> <u>Proposed</u> <u>Allocation</u>	<u>Increase or</u> <u>(Decrease)</u>	<u>% Change</u>
<b>School Districts:</b>				
Carrollton/F.B.	824,821	814,390	(10,431)	-1.26%
Cedar Hill	138,741	155,181	16,440	11.85%
Coppell	371,295	364,252	(7,043)	-1.90%
Dallas	3,633,096	3,713,322	80,226	2.21%
DeSoto	124,705	131,149	6,444	5.17%
Duncanville	197,819	201,580	3,761	1.90%
Garland	717,475	728,486	11,011	1.53%
Grand Prairie	244,448	249,651	5,203	2.13%
Highland Park	437,842	435,999	(1,843)	-0.42%
Irving	532,356	519,548	(12,808)	-2.41%
Lancaster	83,608	86,177	2,569	3.07%
Mesquite	391,632	389,789	(1,843)	-0.47%
Richardson	1,056,165	1,029,837	(26,328)	-2.49%
Sunnyvale	22,333	26,377	4,044	18.11%
Wilmer/Hutchins	32,283	0	(32,283)	-100.00%
Dallas County Schools	26,172	25,253	(919)	-3.51%
<b>Subtotal</b>	<b>8,834,791</b>	<b>8,870,991</b>	<b>36,200</b>	<b>0.41%</b>
<b>Outside Dallas County:</b>				
Coppell	1,541	1,549	8	0.52%
Cedar Hill	0	1,595	1,595	100.00%
Dallas	249,321	239,210	(10,111)	-4.06%
Glenn Heights	2,549	2,763	214	8.40%
Garland	564	676	112	19.86%
Mesquite	7	26	19	271.43%
Grand Prairie	100,912	100,880	(32)	-0.03%
Rowlett	14,513	15,147	634	4.37%
Seagoville	27	30	3	11.11%
Carrollton	105,321	110,372	5,051	4.80%
<b>Subtotal</b>	<b>474,755</b>	<b>472,248</b>	<b>(2,507)</b>	<b>-0.53%</b>
<b>Grand Total</b>	<b>19,833,138</b>	<b>20,003,419</b>	<b>170,281</b>	<b>0.86%</b>

# APPRAISAL DISTRICT COMPARISONS

	2006	Real	Personal	Total	Cost Per Parcel		
	<u>Budget Amount</u>	<u>Property</u>	<u>Property</u>	<u>Parcels</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Dallas Central Appraisal District	\$20,059,121	743,569	101,443	845,012	\$23.74	\$23.97	\$23.28
Harris Central Appraisal District	\$43,194,633	1,242,210	231,666	1,473,876	\$29.31	\$29.66	\$24.77
Tarrant Appraisal District	\$16,917,879	607,233	47,606	654,839	\$25.84	\$25.53	\$24.76
Bexar Appraisal District	\$12,337,221	550,226	43,293	593,519	\$20.79	\$22.04	\$22.26
Travis Central Appraisal District	\$8,325,763	324,869	38,311	363,180	\$22.92	\$22.69	\$24.49



\*Information provided by Property Tax Division



## APPRAISAL DISTRICT EMPLOYEE COMPARISONS

	2006 Budget Amount	Total Parcels	Number of Employees	Parcels Per Employee	Number of Appraisers	Parcels Per Appraiser
<b>Dallas Central Appraisal District</b>	\$20,059,121	845,012	255	<b>3,314</b>	93	<b>9,086</b>
<b>Harris Central Appraisal District</b>	\$43,194,633	1,473,876	542	<b>2,719</b>	233	<b>6,325</b>
<b>Tarrant Appraisal District</b>	\$16,917,879	654,839	195	<b>3,358</b>	73	<b>8,907</b>
<b>Bexar Appraisal District</b>	\$12,337,221	593,519	155	<b>3,829</b>	64	<b>9,274</b>
<b>Travis Central Appraisal District</b>	\$8,325,763	363,180	107	<b>3,394</b>	40	<b>9,080</b>

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## 2004 BUDGET/LEVY COMPARISON

	2004 Tax Levy	2004 - 2005 Budget Amount	2004 Cost As % Of Levy
<b>Dallas Central Appraisal District</b>	\$3,975,741,561	19,872,073	0.50
<b>Harris Central Appraisal District</b>	\$5,729,485,667	41,330,947	0.72
<b>Tarrant Appraisal District</b>	\$2,561,877,750	16,212,725	0.63
<b>Bexar Appraisal District</b>	\$1,708,651,988	12,541,507	0.73
<b>Travis Central Appraisal District</b>	\$1,616,399,438	8,122,200	0.50
<b>State Average</b>			<b>0.97</b>