

Memorandum



CITY OF DALLAS

DATE March 17, 2017

TO Members of the Budget, Finance, & Audit Committee: Jennifer S. Gates (Chair), Philip T. Kingston (Vice Chair), Erik Wilson, Rickey D. Callahan, Scott Griggs, Lee M. Kleinman

SUBJECT Dallas Central Appraisal District 2017-2018 Proposed Budget

On Monday, March 20, 2017, the Dallas Central Appraisal District will brief the Budget, Finance, & Audit Committee on the Dallas Central Appraisal District 2017-2018 Proposed Budget. I have attached the briefing for your review.

Please let me know if you need additional information.

A handwritten signature in blue ink that reads "M. Elizabeth Reich".

M. Elizabeth Reich
Chief Financial Officer

Attachment

c: Honorable Mayor and Members of City Council
T.C. Broadnax, City Manager
Larry E. Casto, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Kimberly Bizer Tolbert, Chief of Staff to the City Manager
Majed A. Al-Ghafry, Assistant City Manager
Theresa O'Donnell, Interim Chief of Economic Development & Neighborhood Services

Mark McDaniel, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Joey Zapata, Assistant City Manager
Alan E. Sims, Interim Chief of Community Services
Directors and Assistant Directors



**DALLAS CENTRAL
APPRAISAL DISTRICT**

2017 - 2018

PROPOSED BUDGET

**Budget, Finance, & Audit Committee
March 20, 2017**

BUDGET OVERVIEW



2017 - 2018

PROPOSED BUDGET

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Dallas Central Appraisal District

2017/2018 Proposed Budget

Budget Comparison

Executive Summary

	2016/2017	2017/2018
	<u>Approved</u>	<u>Proposed</u>
BUDGET EXPENDITURES:		
Salaries & Wages	\$13,736,024	\$14,178,856
Auto Expense	887,615	928,005
Supplies & Materials	790,145	726,457
Operational Services	37,260	41,040
Maintenance of Structure	334,482	340,321
Maintenance of Equipment	314,560	320,497
Contractual Services	593,817	673,345
Sundry Expenses	358,265	337,512
Insurance & Benefits	5,675,454	6,238,135
Professional Services	1,622,425	1,664,155
Capital Expenditures	121,885	97,700
Technology Development	0	0
Contingency	0	0
Total Expenditures	\$24,471,932	\$25,546,023
OPERATING FUND SOURCES:		
Entity Allocations (Local Support)	\$24,231,932	\$25,271,023
Rendition Fees	230,000	265,000
Investment Proceeds	0	0
Other Income	10,000	10,000
Total Revenues	\$24,471,932	\$25,546,023



2017/2018
PROPOSED BUDGET OVERVIEW

The 2017/2018 Proposed Budget is highlighted in the attached document as follows:

1. The 2017/2018 Proposed Budget of \$25,546,023 is an increase of 4.39% from the 2016/2017 Approved Budget of \$24,471,932.
2. The 2017/2018 Proposed Budget again calls for a total of two hundred twenty-eight (228) full-time positions, remaining unchanged from the 2014/2015 Approved Budget. Twenty-seven (27) positions have been eliminated over the previous nine (9) years. The budget notes personnel by departments/divisions as follows:
 - **Office of Chief Appraiser Department.** The department has four (4) positions and includes the divisions of Chief Appraiser's Office, the Community Relations Officer, and Quality Control. The Human Resource Division responsibilities were moved from this Department to the Administrative Services Department in the 2015/2016 Approved Budget.
 - **Administrative Services Department.** The divisions included in this department are Administration, Finance/Purchasing, Human Resources, Customer Service, Appeals and Support, Building Services and the Appraisal Review Board (ARB). The department has thirty four (34) employees, and also assists in coordinating the one-hundred (100) member ARB.
 - **Legal Services Department.** There are a total of three (3) employees in this department.
 - **Information Technology (IT) Department.** The divisions included are Information Technology and the Geographic Information System (GIS). There is a total of fifteen (15) employees in this department. One position was eliminated in this budget year and added to the Appraisal Services Department.
 - **Appraisal Services Department.** This department includes the divisions of Central Appraisal, Residential, Commercial, Business Personal Property, and Property Records/Exemptions totaling one hundred seventy two (172) employees.
3. For the 2017/2018 Proposed Budget a 4.0% merit increase is proposed for the District employees. This figure is tied directly to the average salary/merit increases and adjustments given by the taxing entities in 2016/2017, which was 3.80%. This information is obtained from an entity salary survey of all participating entities in the Appraisal District. DCAD bases any merit increases on what the taxing entities have afforded to their employees. Funds have also been added to address the Paid Time Off program.
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. Funds are also included for Building Services, Appeals and Support, Customer Service, and the Appraisal Departments during the ARB process.
5. Contract Labor includes funds for temporary services for the Business Personal Property verification and leased equipment projects, temporary clerical help during the ARB process, and for security provided by off-duty police officers for the entire fiscal year.

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

Auto Expenses for the monthly auto allowance for appraisal staff remains at \$700 per month and calls for an increase from \$200 to \$300 per month for management level employees.

Supplies and Materials decreased from last year's budget primarily from savings in software costs. Postage costs were increased for the mailing of appraisal and ARB notices. Slight cost increases were also noted in computer and office supplies.

Operational Services is the District's telephone communication system. A slight increase was noted from the previous year. A new phone system was installed early in 2015 and has reduced operating costs by approximately 40% since the 2015/2016 Approved Budget.

Maintenance of Structure shows a slight increase overall. The most notable increases are in Janitorial Service and Trash Disposal, as the District benefited from well below average market rates for the last several budget cycles in these categories. Most other costs remained constant.

Maintenance of Equipment increased in the line items of PC Maintenance and Software Maintenance. Software maintenance costs are budgeted to maintain the software for network and desktop applications, while PC Maintenance includes funds for maintenance and replacement of servers, network equipment, desktop devices, and the iPad computers used as field devices by the appraisal staff.

Contractual Services increased slightly due to the estimated increase in the mailing of Appraisal Notices, Renditions, Homestead Applications, and Homestead Postcards. The production and mailing of the majority of these items is completed by a 3rd party vendor. Costs for internet service has also increased as the public increasingly utilizes the vast amounts of information we make available on the DCAD web site.

Sundry Expenses noted a decrease in the categories of Dues and Subscriptions and Travel costs.

Insurance and Benefits noted the largest increase in Group Medical Insurance and Retirement, respectively. Group Medical costs are anticipated at a rate of 14% and the Retirement expense is at a rate of 20% to keep the employee program current. A slight increase was noted for Group Benefits which captures only the premium payments for all ancillary insurance programs and in the Medicare Tax category.

Professional Services rose overall from last year as a result of increased costs in ARB Compensation due to an anticipated swell in hearing days and total panels needed to complete the increasing demands of the ARB process. An increase in SOAH hearings (State Office of Administrative Hearings) was noted for a potential increase in these activities.

Capital Expenditures decreased significantly as many of the IT hardware needs have been met in previous budgets. However, funds are still needed this year for a Dell server, disk arrays, and switches.

Technology Development and Capital Improvement includes no requested or budgeted funds 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

	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Budget Amount	\$21,380,063	\$21,799,127	\$21,733,893	\$21,516,555	\$21,516,555
Budget Increase/Decrease	\$420,038	\$419,064	-\$65,234	-\$217,338	\$0
% Budget Increase/Decrease	2.00%	1.96%	-0.30%	-1.00%	0.00%
Merit Increases	3.50%	3.00%	0.00%	0.00%	0.00%
Entity Salary Survey	3.58%	3.19%	1.50%	1.09%	1.08%
# of Personnel	250	245	240	232	229



Dallas Central Appraisal District 10 Year Budget Analysis

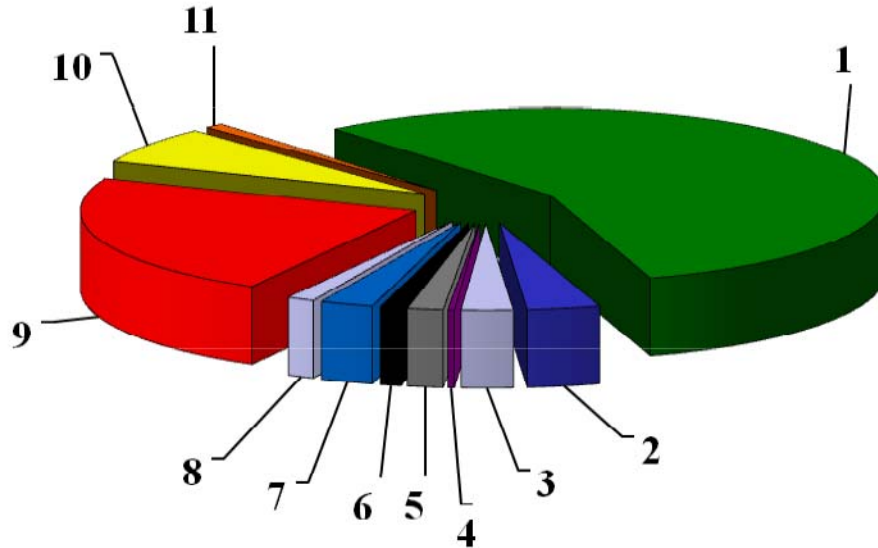
2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
\$21,872,977	\$23,009,832	\$23,677,340	\$24,471,932	\$25,546,023
\$356,422	\$1,136,855	\$667,508	\$794,592	\$1,074,091
1.66%	5.20%	2.90%	3.36%	4.39%
3.00%	3.00%	3.00%	2.50%	4.00%
3.13%	2.92%	3.14%	2.68%	3.80%
229	228	228	228	228

Dallas Central Appraisal District

Proposed Areas Of Change

	2016/2017	2017/2018	Increase or	Percent
	<u>Approved</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Variance</u>
BUDGET EXPENDITURES:				
Salaries & Wages	\$13,736,024	\$14,178,856	\$442,832	3.22%
Auto Expense	\$887,615	\$928,005	\$40,390	4.55%
Supplies & Materials	\$790,145	\$726,457	(\$63,688)	-8.06%
Operational Services	\$37,260	\$41,040	\$3,780	10.14%
Maintenance of Structure	\$334,482	\$340,321	\$5,839	1.75%
Maintenance of Equipment	\$314,560	\$320,497	\$5,937	1.89%
Contractual Services	\$593,817	\$673,345	\$79,528	13.39%
Sundry Expenses	\$358,265	\$337,512	(\$20,753)	-5.79%
Insurance & Benefits	\$5,675,454	\$6,238,135	\$562,681	9.91%
Professional Services	\$1,622,425	\$1,664,155	\$41,730	2.57%
Capital Expenditures	\$121,885	\$97,700	(\$24,185)	-19.84%
Technology Development	\$0	\$0	\$0	0.00%
Contingency	\$0	\$0	\$0	0.00%
Total Expenditures	<u>\$24,471,932</u>	<u>\$25,546,023</u>	<u>\$1,074,091</u>	<u>4.39%</u>

2017/2018

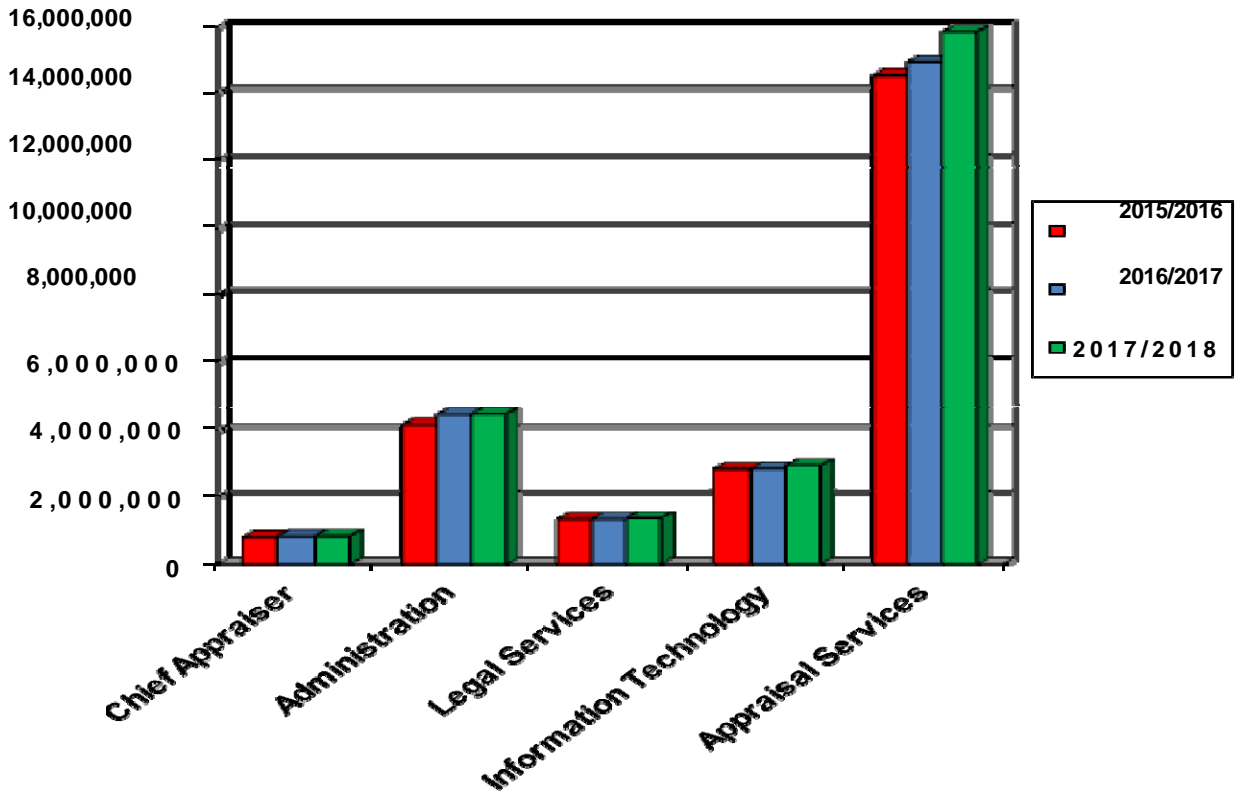


<u>Category</u>	<u>Budget Total</u>	<u>Percent</u>
1 Salaries & Wages	\$14,178,856	55.5%
2 Auto Expenses	928,005	3.6%
3 Supplies & Materials	726,457	2.8%
4 Operational Services	41,040	0.2%
5 Maintenance of Structure	340,321	1.3%
6 Maintenance of Equipment	320,497	1.3%
7 Contractual Services	673,345	2.6%
8 Sundry Expenses	337,512	1.3%
9 Insurance & Benefits	6,238,135	24.4%
10 Professional Services	1,664,155	6.5%
11 Capital Expenditures	97,700	0.5%
Total	\$25,546,023	100%

Dallas Central Appraisal District

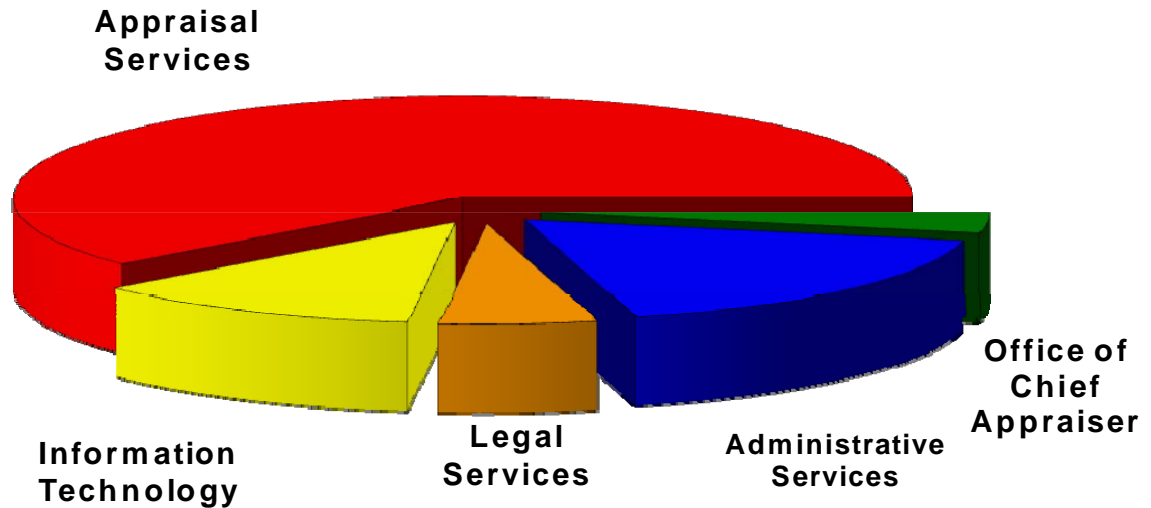
Budget Comparison

<u>Category</u>	2015/2016 <u>Approved</u>	2015/2016 <u>Actual</u>	2016/2017 <u>Approved</u>	2017/2018 <u>Proposed</u>
Consolidated				
Office of Chief Appraiser	\$800,447	\$783,086	\$828,325	\$842,306
Consolidated				
Administrative Services	4,179,509	4,323,923	4,491,128	4,515,551
Consolidated				
Legal Services	1,343,065	1,222,710	1,345,165	1,380,772
Consolidated				
Information Technology	2,829,979	2,792,888	2,838,095	2,942,382
Consolidated				
Appraisal Services	14,524,340	14,257,997	14,969,219	15,865,012
Contingency	0	0	0	0
Total	<u>\$23,677,340</u>	<u>\$23,380,604</u>	<u>\$24,471,932</u>	<u>\$25,546,023</u>



2017/2018

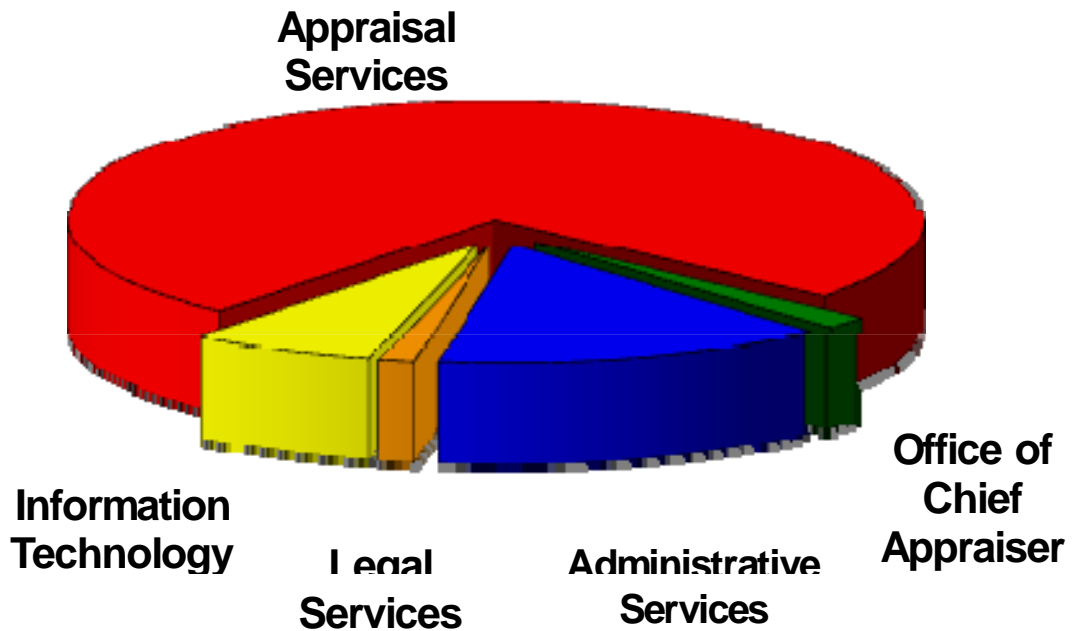
Budget By Department



<u>Department</u>	<u>Budget Total</u>	<u>Percent</u>
Office of Chief Appraiser	\$842,306	3.3%
Administrative Services	4,515,551	17.7%
Legal Services	1,380,772	5.4%
Information Technology	2,942,382	11.5%
Appraisal Services	<u>15,865,012</u>	<u>62.1%</u>
Total	\$25,546,023	100%

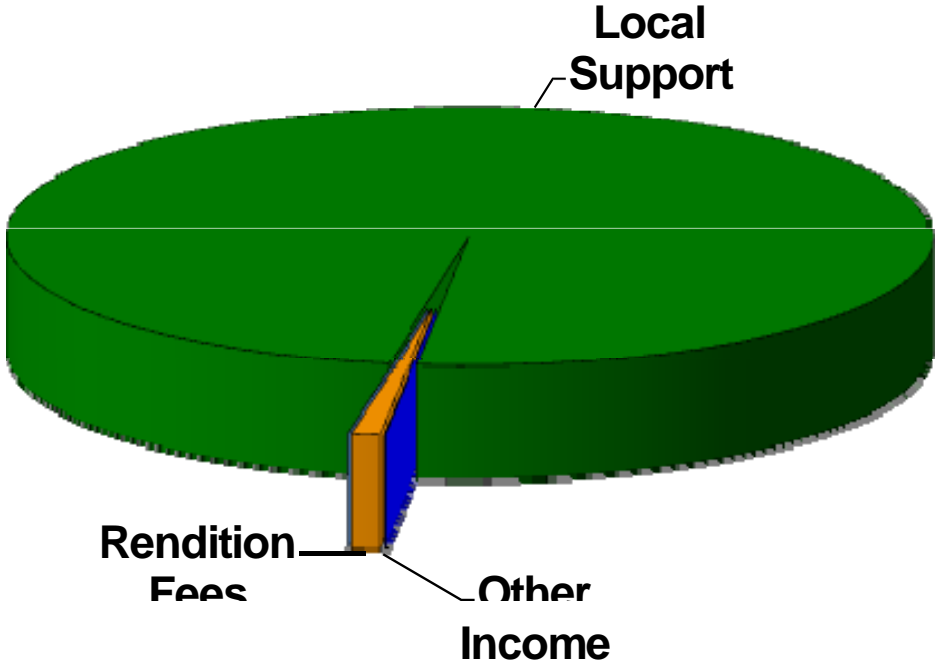
2017/2018

Personnel Breakdown



<u>Department</u>	<u>Number of Personnel</u>	<u>Percent</u>
Office of Chief Appraiser	4	1.8%
Administrative Services	34	14.9%
Legal Services	3	1.3%
Information Technology	15	6.6%
Appraisal Services	<u>172</u>	<u>75.4%</u>
Total	228	100%

2017/2018 Operating Funds Sources



<u>Source</u>	<u>Amount</u>	<u>Percent</u>
Local Support	\$25,271,023	98.92%
Investment Proceeds	0	0.00%
Rendition Fees	265,000	1.04%
Other Income	<u>10,000</u>	<u>0.04%</u>
Total	\$25,546,023	100.00%

Revenue Summary Budget Allocation Comparison

	2016/2017 Approved <u>Allocation</u>	%	2017/2018 Proposed <u>Allocation</u>	%
Local Support				
Municipalities	\$6,243,235	25.76%	\$6,415,733	25.39%
School Districts	\$9,911,386	40.90%	\$10,431,616	41.28%
County/County Wide	\$7,742,063	31.95%	\$8,128,986	32.17%
Special Districts				
Non-County Wide	\$335,248	1.38%	\$294,688	1.17%
Special Districts				
<hr/>				
TOTAL	\$24,231,932	100%	\$25,271,023	100%

2017/2018

PROPOSED BUDGET ALLOCATIONS

	<u>2016/2017 Approved Allocation</u>	<u>2017/2018 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
County/County-wide				
Special Districts:				
Dallas County	3,033,721	3,236,671	202,950	6.69%
D.C.H.D.	3,584,525	3,734,676	150,151	4.19%
D.C.C.C.D.	1,123,817	1,157,639	33,822	3.01%
Subtotal	7,742,063	8,128,986	386,923	5.00%
Non-County-Wide				
Special Districts:				
Dallas URD	243,257	206,824	(36,433)	-14.98%
Valwood Imp. Authority	22,458	20,384	(2,074)	-9.24%
Irving FCD 1	6,583	6,488	(95)	-1.44%
Irving FCD 3	9,817	9,970	153	1.56%
Dallas FCD1	42,591	39,584	(3,007)	-7.06%
Denton County LID #1	1,918	1,877	(41)	-2.14%
Denton County RUD #1	0	0	0	0.00%
Lancaster MUD #1	1,930	2,671	741	38.39%
Grand Prairie Metro URD	543	579	36	6.63%
Northwest FCD	6,151	6,311	160	2.60%
Subtotal	335,248	294,688	(40,560)	-12.10%

2017/2018

PROPOSED BUDGET ALLOCATIONS

	2016/2017 Approved Allocation	2017/2018 Proposed Allocation	Increase or (Decrease)	<u>% Change</u>
Cities:	107,420	104,774	(2,646)	-2.46%
Addison				
Balch Springs	26,389	27,015	626	2.37%
Carrollton	152,685	150,262	(2,423)	-1.59%
Cedar Hill	94,480	95,600	1,120	1.19%
Cockrell Hill	4,628	4,574	(54)	-1.17%
Combine	170	152	(18)	-10.59%
Coppell	162,039	164,337	2,298	1.42%
Dallas	3,468,292	3,545,754	77,462	2.23%
DeSoto	111,225	115,337	4,112	3.70%
Duncanville	63,415	64,972	1,557	2.46%
Farmers Branch	125,691	127,037	1,346	1.07%
Ferris	363	303	(60)	-16.53%
Garland	361,056	378,560	17,504	4.85%
Glenn Heights	11,656	14,379	2,723	23.36%
Grand Prairie	164,074	170,150	6,076	3.70%
Grapevine	2,302	2,072	(230)	-9.99%
Highland Park	53,698	55,116	1,418	2.64%
Hutchins	11,583	14,506	2,923	25.24
Irving	577,447	591,974	14,527	2.52%
Lancaster	71,145	78,214	7,069	9.94%
Lewisville	1,527	1,516	(11)	-0.72%
Mesquite	180,794	200,955	20,161	11.15%
Ovilla	751	733	(18)	-2.40%
Richardson	221,625	230,952	9,327	4.21%
Rowlett	111,709	115,564	3,855	3.45%
Sachse	34,579	36,870	2,291	6.63%
Seagoville	16,138	17,007	869	5.38%
Sunnyvale	17,326	17,260	(66)	-0.38%
University Park	81,201	80,033	(1,168)	-1.44%
Wilmer	7,076	8,567	1,491	21.07%
Wylie	751	1,188	437	58.19%
Total	6,243,235	6,415,733	172,498	2.76%

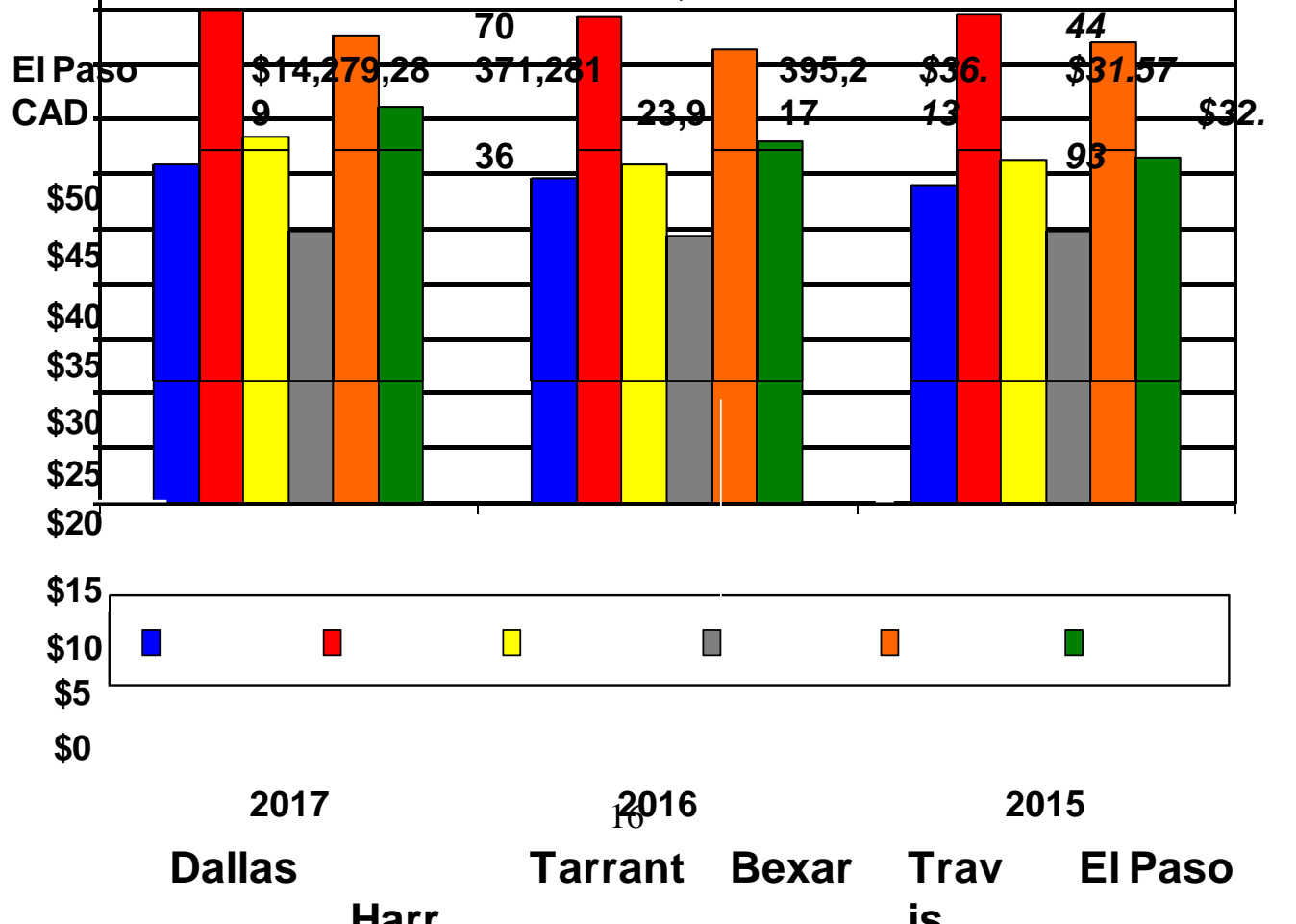
2017/2018

PROPOSED BUDGET ALLOCATIONS

School Districts:	2016/2017 Approved Allocation	2017/2018 Proposed Allocation	Increase or (Decrease)	<u>% Change</u>
Carrollton/F.B.	673,222	735,075	61,853	9.19%
Cedar Hill	162,582	163,519	937	0.58%
Coppell	506,881	553,012	46,131	9.10%
Dallas	4,474,079	4,627,419	153,340	3.43%
Dallas County Schools	71,957	68,712	(3,245)	-4.51%
DeSoto	126,972	132,840	5,868	4.62%
Duncanville	208,217	213,953	5,736	2.75%
Ferris	918	802	(116)	-12.64%
Garland	745,631	835,680	90,049	12.08%
Grand Prairie	324,858	336,488	11,630	3.58%
Grapevine/Colleyville	14,183	13,080	(1,103)	-7.78%
Highland Park	577,056	609,031	31,975	5.54%
Irving	583,498	599,284	15,786	2.71%
Lancaster	103,334	113,571	10,237	9.91%
Mesquite	344,842	368,733	23,891	6.93%
Richardson	941,106	1,008,172	67,066	7.13%
Sunnyvale	52,050	52,245	195	0.37%
Wilmer/Hutchins	0	0	0	0.00%
Total	9,911,386	10,431,616	520,230	5.25%

APPRAISAL DISTRICT COMPARISONS

	2017	Real	Personal	Total	Cost Per Parcel		
	<u>Budget</u>	<u>Property</u>	<u>Proper</u>	<u>Parcel</u>	<u>201</u>	<u>2016</u>	<u>201</u>
	<u>Amount</u>	<u>ty</u>	<u>s</u>	<u>s</u>	<u>7</u>	<u>5</u>	<u>201</u>
Dallas CAD	\$25,546,023	726,934	103,8	830,824	\$30.75	\$28.89	\$28.
Harris CAD	\$81,496,171	1,433,606	375,1	1,808,769	\$45.06	\$44.55	\$41.
Tarrant CAD	\$23,145,270	642,795	49,1	691,968	\$33.45	\$31.32	\$31.
Bexar CAD	\$16,644,865	625,358	44,9	670,354	\$24.83	\$24.76	\$24.
Travis CAD	\$18,103,517	380,812	43,2	424,082	\$42.69	\$42.09	\$35.



APPRAISAL DISTRICT EMPLOYEE COMPARISONS

Appraisal District	2017 Budget	Total Parcels	Number of Employees	Parcels per Employee	Number of Appraisers	Parcels per Appraiser
Dallas Central Appraisal District	\$25,546,023	830,824	228	3,644	96	8,654
Harris Central Appraisal District	\$81,496,171	1,808,769	650	2,783	311	5,816
Tarrant Appraisal District	\$23,145,270	691,968	199	3,477	89	7,775
Bexar Appraisal District	\$16,644,865	670,354	154	4,353	65	10,313
Travis Central Appraisal District	\$18,103,517	424,082	132	3,213	65	6,524
El Paso Central Appraisal District	\$14,279,289	395,217	140	2,823	40	9,880

2016-2017 BUDGET/LEVY COMPARISON

	2016	2017	Cost As % Of Levy
	Tax Levy	Budget Amount	
Dallas CAD	\$5,817,007,321	\$25,546,023	0.44
Harris CAD*	\$10,266,590,424	\$81,496,171	0.79
Tarrant CAD	\$4,027,556,053	\$23,145,270	0.57
Bexar CAD	\$3,512,226,087	\$16,644,865	0.47
Travis CAD	\$3,660,707,523	\$18,103,517	0.49
El Paso CAD	\$1,077,193,489	\$14,279,289	1.33

* 2015 Tax Levy

ACCURACY OF APPRAISALS

	Median Level of Appraisals	Coefficient of Dispersion
Dallas Central Appraisal District	0.98	5.96
Harris Central Appraisal District	0.99	8.04
Tarrant Appraisal District	0.93	10.86
Bexar Appraisal District	0.96	9.30
Travis Central Appraisal District	0.97	8.46
El Paso Central Appraisal District	0.98	12.22

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2016 -2017 Dallas Central Appraisal District Entity Salary Survey

Entity	Contact Person	Title	Increase	Comments
Town of Addison	Cindy Jeong	HR Analyst	3.98%	
City of Balch Springs	Bianca Sauls & Susie Cluse	Chief Financial Officer & City Manager	4.00%	
City of Carrollton	Gyzeil Johnson		3.25%	
City of Cedar Hill	Angelica Morales	HR Generalist	3.00%	
City of Cockrell Hill	Bret Haney	City Administrator	0.00%	
City of Combine	Robin Price	City Secretary	6.76%	
City of Coppell	Dustin Yater	Sr. HR Analyst	4.00%	
City of Dallas	Laquisha Bill	Sr. HR Analyst	3.00%	
City of Desoto	Jenette Naranja	HR Staff Assistant	1.00%	
City of Duncanville	Jennifer Otey	HR Manager	3.10%	
City of Farmers Branch	Sherrelle Evans-Jones	Chief Financial Officer	5.00%	
City of Ferris	Melissa Gonzalez	Budget/HR Director	0.00%	
City of Garland	Bea Sapene		3.00%	
City of Glenn Heights	Kacye Harvey	Administrator-Organizational Development	1.30%	
City of Grand Prairie	Steve Cates	HR Manager	3.00%	
City of Grapevine	Gary Livingston	Management Services Director	3.00%	
Town of Highland Park	Steven Alexander	Director of Administrative & CFO	7.00%	
City of Hutchins	Tan Beatty	Director of Finance	3.00%	
City of Irving	Corey Hendon	Sr. HR Specialist I	1.50%	
City of Lancaster	Amanda Monsivais	H.R. Assistant	5.00%	
City of Lewisville	Matt Grebliunas	H.R. Manager	5.00%	
City of Mesquite	Kerry Graham	Compensation & Payroll Coordinator	2.00%	
City of Ovilla	Linda Harding	City Accountant	9.00%	
City of Richardson	Chelsea Cole	Compensation Analyst	2.00%	
City of Rowlett	Terri Doby	Budget Officer	1.50%	
City of Sachse	Stacy Buckley	H.R. Manager	2.50%	
City of Seagoville	Cindy Brown	Director of Human Resources	3.00%	
Town of Sunnyvale	Leslie Malone	Town Secretary	3.00%	
City of University Park	Luanne Hanford	Director of HR	0.00%	
City of Wilmer	Denny Wheat	City Administrator-Interim	12.10%	
City of Wylie	Lynn Fagerstrom	H.R. Manager	7.00%	
Average Cities			3.58%	

2016 -2017 Dallas Central Appraisal District Entity Salary Survey

Entity	Contact Person	Title	Increase	Comments
Carrollton/Farmers Brach ISD	Rebecca McDowell	Director - Payroll	3.50%	
Cedar Hill ISD	Dianne Duron	Chief Financial Officer	3.00%	
Coppell ISD	Vicky Cason	Administrative Assistant	3.00%	
Dallas ISD	E. Patrick Ekong	Compensation Manager	1.64%	
DeSoto ISD	Sue Land	Employment & Data Management Coord.	5.50%	
Duncanville ISD	Marcy Moran	Chief Financial Officer	1.00%	
Ferris ISD	Brenda Rodriguez	Business Manager	2.50%	
Garland ISD	Gilberto Prado	Budget Director	2.25%	
Grand Prairie ISD	Nancy Bridges	Sr. Executive Director of H.R.	3.00%	
Grapevine/Colleyville ISD	DaiAnn Mooney	Chief Financial Officer	2.00%	
Highland Park ISD	Debbie Cabrera	Interim Asst. Superintendent of Business	2.00%	
Irving ISD	Mia Stroy	Compensation and Benefits Manager	1.60%	
Lancaster ISD	Erma Perry	Chief Financial Officer	0.00%	
Mesquite ISD	Kathryn Bohling	Asst. Superintendent-Business Services	3.00%	
Richardson ISD	Mary Welch	Director of Compensation	3.00%	
Sunnyvale ISD	Margaret Davis	Business Manager	2.00%	
Average School Districts			2.44%	
Dallas County	Jim Sparkman	HR Analyst IV	8.00%	
DCCCD	John Robertson	Associate Vice Chancellor of Business	3.00%	
Average Countywide			5.50%	
Total Aggregated Average for All Entities			3.84%	

2017/2018 Dallas Central Appraisal District Proposed Budget Allocation Analysis

ENTITY and ENTITY CODE		2015 Grand Total	2016 Grand Total	Taxable Value Change	Taxable Value	2015 Tax Rates	2016 Tax Rates	Tax Rate Change	Tax Rate Percent Change	2015 Levy	2016 Levy	Levy Change	Levy	2016/2017 Budget Allocation	2017/2018 Proposed Budget Allocation	Budget Allocation Change	Budget Allocation Percent Change
		Taxable Value 9/2015	Taxable Value 9/2016		Percent Change								Percent Change				
SPECIAL DISTRICTS																	
Dallas County FCD #1	DD	349,844,284	404,971,153	55,126,869	15.76%	2.650000	2.250000	(0.400000)	(15.09%)	9,270,874	9,111,851	(159,023)	(1.72%)	42,591	39,584	(3,007)	(7.06%)
Dallas County URD	DM	3,330,171,214	3,676,388,303	346,217,089	10.40%	1.590000	1.295000	(0.295000)	(18.55%)	52,949,722	47,609,229	(5,340,494)	(10.09%)	243,257	206,824	(36,433)	(14.98%)
Denton Co. LID #1	NL	225,689,753	234,834,604	9,144,851	4.05%	0.185000	0.184000	(0.001000)	(0.54%)	417,526	432,096	14,570	3.49%	1,918	1,877	(41)	(2.14%)
Denton Co. RUD #1	NR	192,833,583	201,598,839	8,765,256	4.55%	0.000000	0.000000	0.000000	0.00%	0	0	0	0.00%	0	0	0	0.00%
Grand Prairie Metro URD	GU	19,699,039	22,219,593	2,520,554	12.80%	0.600000	0.600000	0.000000	0.00%	118,194	133,318	15,123	12.80%	543	579	36	6.63%
Irving FCD, Section I	IF	275,567,042	329,668,824	54,101,782	19.63%	0.520000	0.453000	(0.067000)	(12.88%)	1,432,949	1,493,400	60,451	4.22%	6,583	6,488	(95)	(1.44%)
Irving FCD, Section III	ID	1,669,403,852	1,835,986,565	166,582,713	9.98%	0.128000	0.125000	(0.003000)	(2.34%)	2,136,837	2,294,983	158,146	7.40%	9,817	9,970	153	1.56%
Lancaster MUD #1	LM	39,639,424	58,000,645	18,361,221	46.32%	1.060000	1.060000	0.000000	0.00%	420,178	614,807	194,629	46.32%	1,930	2,671	741	38.39%
Northwest Dallas Co FCD	NF	446,297,756	484,261,721	37,963,965	8.51%	0.300000	0.300000	0.000000	0.00%	1,338,893	1,452,785	113,892	8.51%	6,151	6,311	160	2.60%
Valwood Improvement Auth.	FF	1,810,507,512	1,876,916,432	66,408,920	3.67%	0.270000	0.250000	(0.020000)	(7.41%)	4,888,370	4,692,291	(196,079)	(4.01%)	22,458	20,384	(2,074)	(9.24%)

DALLAS CENTRAL APPRAISAL DISTRICT 2017 PRELIMINARY ESTIMATED REAPPRAISAL PLAN - As of January 2017

ENTITY	RESIDENTIAL			COMMERCIAL			BPP			TOTAL OF ALL DIVISIONS		
	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED
CITIES												
Addison	1,194	2,358	50.64%	686	687	99.85%	3,037	3,037	100.00%	4,917	6,082	80.85%
Balch Springs	2,856	6,875	41.54%	623	964	64.63%	780	780	100.00%	4,259	8,619	49.41%
Carrollton	9,076	12,462	72.83%	1,406	1,778	79.08%	3,728	3,728	100.00%	14,210	17,968	79.09%
Cedar Hill	9,239	16,207	57.01%	698	1,216	57.40%	1,228	1,228	100.00%	11,165	18,651	59.86%
Cockrell Hill	926	926	100.00%	105	105	100.00%	168	168	100.00%	1,199	1,199	100.00%
Combine	209	334	62.57%	75	75	100.00%	13	13	100.00%	297	422	70.38%
Coppell	6,440	12,275	52.46%	672	1,077	62.40%	1,507	1,507	100.00%	8,619	14,859	58.01%
Dallas	155,742	292,124	53.31%	20,883	39,169	53.32%	48,653	48,653	100.00%	225,278	379,946	59.29%
Desoto	7,320	16,935	43.22%	591	1,285	45.99%	1,349	1,349	100.00%	9,260	19,569	47.32%
Duncanville	6,319	11,960	52.83%	737	1,048	70.32%	1,403	1,403	100.00%	8,459	14,411	58.70%
Farmers Branch	6,591	8,116	81.21%	610	1,244	49.04%	3,319	3,319	100.00%	10,520	12,679	82.97%
Ferris	0	0	0.00%	15	15	100.00%	7	7	100.00%	22	22	100.00%
Garland	40,066	64,789	61.84%	2,670	4,709	56.70%	5,839	5,839	100.00%	48,575	75,337	64.48%
Glenn Heights	2,249	3,489	64.46%	20	199	10.05%	87	87	100.00%	2,356	3,775	62.41%
Grand Prairie	24,716	35,977	68.70%	965	4,870	19.82%	2,977	2,977	100.00%	28,658	43,824	65.39%
Grapevine	0	0	0.00%	33	33	100.00%	75	75	100.00%	108	108	100.00%
Highland Park	812	3,447	23.56%	76	76	100.00%	374	374	100.00%	1,262	3,897	32.38%
Hutchins	525	1,379	38.07%	75	421	17.81%	329	329	100.00%	929	2,129	43.64%
Irving	23,126	45,364	50.98%	2,271	5,518	41.16%	8,313	8,313	100.00%	33,710	59,195	56.95%
Lancaster	6,066	12,713	47.71%	562	1,604	35.04%	869	869	100.00%	7,497	15,186	49.37%
Lewisville	186	300	62.00%	10	10	100.00%	17	17	100.00%	213	327	65.14%
Mesquite	31,132	38,221	81.45%	782	2,658	29.42%	3,187	3,187	100.00%	35,101	44,066	79.66%
Ovilla	0	162	0.00%	23	23	100.00%	9	9	100.00%	32	194	16.49%
Richardson	17,874	21,659	82.52%	1,070	1,596	67.04%	4,959	4,959	100.00%	23,903	28,214	84.72%
Rowlett	10,057	17,771	56.59%	372	1,037	35.87%	1,007	1,007	100.00%	11,436	19,815	57.71%
Sachse	3,209	5,592	57.39%	48	325	14.77%	298	298	100.00%	3,555	6,215	57.20%
Seagoville	1,443	5,160	27.97%	786	786	100.00%	447	447	100.00%	2,676	6,393	41.86%
Sunnyvale	1,365	2,467	55.33%	241	629	38.31%	452	452	100.00%	2,058	3,548	58.00%
University Park	1,362	6,940	19.63%	217	320	67.81%	762	762	100.00%	2,341	8,022	29.18%
Wilmer	548	1,544	35.49%	249	250	99.60%	183	183	100.00%	980	1,977	49.57%
Wylie	152	384	39.58%	18	18	100.00%	12	12	100.00%	182	414	43.96%
Total Cities	370,800	647,930	57.23%	37,589	73,745	50.97%	95,388	95,388	100.00%	503,777	817,063	61.66%
SCHOOLS												
Carrollton/Farmers Branch	17,516	23,833	73.49%	2,195	3,484	63.00%	6,293	6,293	100.00%	26,004	33,610	77.37%
Cedar Hill	10,205	16,865	60.51%	700	1,293	54.14%	1,218	1,218	100.00%	12,123	19,376	62.57%
Coppell	8,712	15,760	55.28%	943	1,541	61.19%	2,332	2,332	100.00%	11,987	19,633	61.06%
Dallas	132,682	269,435	49.24%	22,213	39,937	55.62%	48,425	48,425	100.00%	203,320	357,797	56.83%
Desoto	9,055	19,213	47.13%	369	1,129	32.68%	996	996	100.00%	10,420	21,338	48.83%
Duncanville	11,000	20,575	53.46%	862	2,089	41.26%	1,980	1,980	100.00%	13,842	24,644	56.17%
Ferris	0	116	0.00%	99	99	100.00%	17	17	100.00%	116	232	50.00%
Garland	48,678	83,995	57.95%	3,087	6,172	50.02%	6,762	6,762	100.00%	58,527	96,929	60.38%
Grand Prairie	23,979	34,523	69.46%	881	4,795	18.37%	3,018	3,018	100.00%	27,878	42,336	65.85%
Grapevine-Colleyville	0	0	0.00%	18	18	100.00%	155	155	100.00%	173	173	100.00%
Highland Park	2,330	10,789	21.60%	334	483	69.15%	1,839	1,839	100.00%	4,503	13,111	34.35%
Irving	17,196	36,665	46.90%	2,454	4,927	49.81%	5,900	5,900	100.00%	25,550	47,492	53.80%
Lancaster	6,546	13,059	50.13%	710	1,773	40.05%	881	881	100.00%	8,137	15,713	51.79%
Mesquite	34,783	47,379	73.41%	1,123	3,318	33.85%	3,592	3,592	100.00%	39,498	54,289	72.76%
Richardson	46,147	57,011	80.94%	2,303	3,388	67.98%	10,097	10,097	100.00%	58,547	70,496	83.05%
Sunnyvale	1,365	2,467	55.33%	253	642	39.41%	451	451	100.00%	2,069	3,560	58.12%
Total Schools	370,194	651,685	56.81%	38,544	75,088	51.33%	93,956	93,956	100.00%	502,694	820,729	61.25%

DALLAS CENTRAL APPRAISAL DISTRICT 2016 PRELIMINARY ESTIMATED REAPPRAISAL PLAN - As of January 28, 2016 .

ENTITY	RESIDENTIAL			COMMERCIAL			BPP			TOTAL OF ALL DIVISIONS		
	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED
CITIES												
Addison	1,716	2,358	72.77%	229	688	33.28%	3,049	3,049	100.00%	4,994	6,095	81.94%
Balch Springs	3,435	6,830	50.29%	317	952	33.30%	789	789	100.00%	4,541	8,571	52.98%
Carrollton	11,106	12,458	89.15%	576	1,782	32.32%	3,689	3,689	100.00%	15,371	17,929	85.73%
Cedar Hill	9,981	16,218	61.54%	319	1,201	26.56%	1,269	1,269	100.00%	11,569	18,688	61.91%
Cockrell Hill	511	929	55.01%	103	103	100.00%	182	182	100.00%	796	1,214	65.57%
Combine	0	331	0.00%	75	75	100.00%	17	17	100.00%	92	423	21.75%
Coppell	8,671	12,254	70.76%	319	1,070	29.81%	1,523	1,523	100.00%	10,513	14,847	70.81%
Dallas	186,607	291,741	63.96%	14,057	39,155	35.90%	48,701	48,701	100.00%	249,365	379,597	65.69%
Desoto	11,292	16,902	66.81%	691	1,285	53.77%	1,338	1,338	100.00%	13,321	19,525	68.23%
Duncanville	8,596	11,958	71.88%	246	1,050	23.43%	1,445	1,445	100.00%	10,287	14,453	71.18%
Farmers Branch	7,218	8,081	89.32%	614	1,240	49.52%	3,150	3,150	100.00%	10,982	12,471	88.06%
Ferris	0	0	0.00%	15	15	100.00%	7	7	100.00%	22	22	100.00%
Garland	53,742	64,519	83.30%	2,278	4,719	48.27%	5,766	5,766	100.00%	61,786	75,004	82.38%
Glenn Heights	1,344	3,465	38.79%	200	200	100.00%	89	89	100.00%	1,633	3,754	43.50%
Grand Prairie	25,876	35,920	72.04%	1,147	4,304	26.65%	2,992	2,992	100.00%	30,015	43,216	69.45%
Grapevine	0	0	0.00%	28	28	100.00%	74	74	100.00%	102	102	100.00%
Highland Park	2,636	3,407	77.37%	76	76	100.00%	375	375	100.00%	3,087	3,858	80.02%
Hutchins	119	1,378	8.64%	393	400	98.25%	297	297	100.00%	809	2,075	38.99%
Irving	26,858	44,867	59.86%	2,252	5,534	40.69%	8,343	8,343	100.00%	37,453	58,744	63.76%
Lancaster	8,596	12,718	67.59%	545	1,598	34.11%	845	845	100.00%	9,986	15,161	65.87%
Lewisville	186	300	62.00%	10	10	100.00%	17	17	100.00%	213	327	65.14%
Mesquite	31,767	38,175	83.21%	988	2,630	37.57%	3,231	3,231	100.00%	35,986	44,036	81.72%
Ovilla	0	162	0.00%	23	23	100.00%	10	10	100.00%	33	195	16.92%
Richardson	19,729	21,764	90.65%	354	1,599	22.14%	4,856	4,856	100.00%	24,939	28,219	88.38%
Rowlett	14,316	17,619	81.25%	384	1,028	37.35%	982	982	100.00%	15,682	19,629	79.89%
Sachse	4,397	5,447	80.72%	108	326	33.13%	283	283	100.00%	4,788	6,056	79.06%
Seagoville	2,037	5,034	40.46%	258	775	33.29%	458	458	100.00%	2,753	6,267	43.93%
Sunnyvale	1,543	2,419	63.79%	194	625	31.04%	435	435	100.00%	2,172	3,479	62.43%
University Park	6,400	6,934	92.30%	236	317	74.45%	793	793	100.00%	7,429	8,044	92.35%
Wilmer	543	1,534	35.40%	82	246	33.33%	165	165	100.00%	790	1,945	40.62%
Wylie	93	317	29.34%	14	14	100.00%	12	12	100.00%	119	343	34.69%
Total Cities	449,315	646,039	69.55%	27,131	73,068	37.13%	95,182	95,182	100.00%	571,628	814,289	70.20%
SCHOOLS												
Carrollton/Farmers Branch	20,912	23,621	88.53%	1,786	3,494	51.12%	6,198	6,198	100.00%	28,896	33,313	86.74%
Cedar Hill	10,521	16,879	62.33%	332	1,275	26.04%	1,256	1,256	100.00%	12,109	19,410	62.39%
Coppell	11,315	15,508	72.96%	617	1,487	41.49%	2,320	2,320	100.00%	14,252	19,315	73.79%
Dallas	163,877	268,970	60.93%	13,734	39,893	34.43%	48,241	48,241	100.00%	225,852	357,104	63.25%
Desoto	11,838	19,157	61.79%	544	1,127	48.27%	990	990	100.00%	13,372	21,274	62.86%
Duncanville	13,781	20,539	67.10%	865	2,103	41.13%	2,029	2,029	100.00%	16,675	24,671	67.59%
Ferris	0	115	0.00%	98	98	100.00%	15	15	100.00%	113	228	49.56%
Garland	67,898	83,334	81.48%	2,682	6,174	43.44%	6,655	6,655	100.00%	77,235	96,163	80.32%
Grand Prairie	25,729	34,526	74.52%	1,138	4,227	26.92%	3,039	3,039	100.00%	29,906	41,792	71.56%
Grapevine-Colleyville	0	0	0.00%	18	18	100.00%	157	157	100.00%	175	175	100.00%
Highland Park	9,038	10,744	84.12%	335	478	70.08%	1,919	1,919	100.00%	11,292	13,141	85.93%
Irving	18,723	36,510	51.28%	1,024	4,946	20.70%	5,921	5,921	100.00%	25,668	47,377	54.18%
Lancaster	9,231	13,066	70.65%	591	1,768	33.43%	833	833	100.00%	10,655	15,667	68.01%
Mesquite	35,707	47,087	75.83%	986	3,280	30.06%	3,629	3,629	100.00%	40,322	53,996	74.68%
Richardson	49,444	57,314	86.27%	981	3,395	28.90%	10,112	10,112	100.00%	60,537	70,821	85.48%
Sunnyvale	1,543	2,419	63.79%	195	638	30.56%	434	434	100.00%	2,172	3,491	62.22%
Total Schools	449,557	649,789	69.19%	25,926	74,401	34.85%	93,748	93,748	100.00%	569,231	817,938	69.59%

DALLAS CENTRAL APPRAISAL DISTRICT 2015 PRELIMINARY ESTIMATED REAPPRAISAL PLAN - As of February 12, 2015

ENTITY	RESIDENTIAL			COMMERCIAL			BPP			TOTAL OF ALL DIVISIONS		
	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED
CITIES												
Addison	1,619	2,358	68.66%	365	686	53.21%	3,000	3,000	100.00%	4,984	6,044	82.46%
Balch Springs	2,740	6,761	40.53%	333	968	34.40%	772	772	100.00%	3,845	8,501	45.23%
Carrollton	8,848	12,309	71.88%	943	1,777	53.07%	3,578	3,578	100.00%	13,369	17,664	75.69%
Cedar Hill	9,207	16,214	56.78%	359	1,201	29.89%	1,247	1,247	100.00%	10,813	18,662	57.94%
Cockrell Hill	159	929	17.12%	103	103	100.00%	167	167	100.00%	429	1,199	35.78%
Combine	202	327	61.77%	70	75	93.33%	16	16	100.00%	288	418	68.90%
Coppell	8,725	12,119	71.99%	482	1,062	45.39%	1,513	1,513	100.00%	10,720	14,694	72.95%
Dallas	150,024	291,228	51.51%	20,083	39,160	51.28%	47,804	47,804	100.00%	217,911	378,192	57.62%
Desoto	8,612	16,659	51.70%	309	1,287	24.01%	1,261	1,261	100.00%	10,182	19,207	53.01%
Duncanville	6,243	11,960	52.20%	264	1,044	25.29%	1,402	1,402	100.00%	7,909	14,406	54.90%
Farmers Branch	4,880	8,079	60.40%	572	1,235	46.32%	3,120	3,120	100.00%	8,572	12,434	68.94%
Ferris	0	0	0.00%	4	15	26.67%	8	8	100.00%	12	23	52.17%
Garland	47,723	64,399	74.11%	1,627	4,691	34.68%	5,687	5,687	100.00%	55,037	74,777	73.60%
Glenn Heights	1,938	3,325	58.29%	198	198	100.00%	90	90	100.00%	2,226	3,613	61.61%
Grand Prairie	14,179	35,835	39.57%	1,248	4,270	29.23%	2,899	2,899	100.00%	18,326	43,004	42.61%
Grapevine	0	0	0.00%	28	28	100.00%	74	74	100.00%	102	102	100.00%
Highland Park	2,446	3,403	71.88%	37	80	46.25%	372	372	100.00%	2,855	3,855	74.06%
Hutchins	276	1,378	20.03%	66	397	16.62%	282	282	100.00%	624	2,057	30.34%
Irving	27,542	43,597	63.17%	2,679	5,529	48.45%	8,070	8,070	100.00%	38,291	57,196	66.95%
Lancaster	8,873	12,720	69.76%	863	1,579	54.65%	821	821	100.00%	10,557	15,120	69.82%
Lewisville	186	300	62.00%	4	10	40.00%	16	16	100.00%	206	326	63.19%
Mesquite	18,570	38,179	48.64%	1,204	2,628	45.81%	3,139	3,139	100.00%	22,913	43,946	52.14%
Ovilla	0	162	0.00%	23	23	100.00%	6	6	100.00%	29	191	15.18%
Richardson	16,419	21,561	76.15%	764	1,601	47.72%	4,519	4,519	100.00%	21,702	27,681	78.40%
Rowlett	13,297	17,540	75.81%	853	1,019	83.71%	963	963	100.00%	15,113	19,522	77.42%
Sachse	4,166	5,300	78.60%	317	317	100.00%	268	268	100.00%	4,751	5,885	80.73%
Seagoville	1,161	4,890	23.74%	71	775	9.16%	450	450	100.00%	1,682	6,115	27.51%
Sunnyvale	382	2,286	16.71%	206	625	32.96%	438	438	100.00%	1,026	3,349	30.64%
University Park	5,482	6,914	79.29%	219	316	69.30%	792	792	100.00%	6,493	8,022	80.94%
Wilmer	263	1,541	17.07%	156	240	65.00%	150	150	100.00%	569	1,931	29.47%
Wylie	93	301	30.90%	14	14	100.00%	12	12	100.00%	119	327	36.39%
Total Cities	364,255	642,574	56.69%	34,464	72,953	47.24%	92,936	92,936	100.00%	491,655	808,463	60.81%
SCHOOLS												
Carrollton/Farmers Branch	16,622	23,332	71.24%	1,316	3,483	37.78%	5,954	5,954	100.00%	23,892	32,769	72.91%
Cedar Hill	10,030	16,878	59.43%	376	1,274	29.51%	1,232	1,232	100.00%	11,638	19,384	60.04%
Coppell	9,740	14,675	66.37%	663	1,462	45.35%	2,249	2,249	100.00%	12,652	18,386	68.81%
Dallas	130,195	268,589	48.47%	20,593	39,851	51.67%	47,600	47,600	100.00%	198,388	356,040	55.72%
Desoto	10,090	18,775	53.74%	523	1,125	46.49%	930	930	100.00%	11,543	20,830	55.42%
Duncanville	10,801	20,531	52.61%	596	2,141	27.84%	1,954	1,954	100.00%	13,351	24,626	54.22%
Ferris	0	115	0.00%	52	97	53.61%	16	16	100.00%	68	228	29.82%
Garland	61,465	83,016	74.04%	2,949	6,122	48.17%	6,535	6,535	100.00%	70,949	95,673	74.16%
Grand Prairie	13,428	34,444	38.99%	1,275	4,195	30.39%	2,947	2,947	100.00%	17,650	41,586	42.44%
Grapevine-Colleyville	0	0	0.00%	0	18	0.00%	165	165	100.00%	165	183	90.16%
Highland Park	8,220	10,730	76.61%	344	480	71.67%	1,916	1,916	100.00%	10,480	13,126	79.84%
Irving	21,582	36,071	59.83%	2,323	4,960	46.83%	5,771	5,771	100.00%	29,676	46,802	63.41%
Lancaster	8,938	13,072	68.38%	825	1,751	47.12%	812	812	100.00%	10,575	15,635	67.64%
Mesquite	21,521	46,827	45.96%	1,517	3,281	46.24%	3,504	3,504	100.00%	26,542	53,612	49.51%
Richardson	41,740	59,988	69.58%	1,503	3,386	44.39%	9,497	9,497	100.00%	52,740	72,871	72.37%
Sunnyvale	382	2,286	16.71%	206	638	32.29%	438	438	100.00%	1,026	3,362	30.52%
Total Schools	364,754	649,329	56.17%	35,061	74,264	47.21%	91,520	91,520	100.00%	491,335	815,113	60.28%