



**2017  
PROPOSED BUDGET**

**PUBLIC HEARING**

**JULY 7, 2016**

**2017  
PROPOSED BUDGET  
COLLIN CENTRAL APPRAISAL DISTRICT**

<u>CATEGORIES</u>	2016 BUDGET	2017 BUDGET	\$ CHANGE
- SALARIES (FULL TIME)	\$7,416,800	\$8,144,200	\$727,400
- SALARIES (PART-TIME & SEASONAL TEMPS)	\$160,300	\$195,500	\$35,200
-WORKER'S COMPENSATION	\$35,000	\$35,000	\$0
-EMPLOYEE GROUP INSURANCE	\$1,618,000	\$1,867,000	\$249,000
-EMPLOYEE RETIREMENT	\$912,900	\$1,004,700	\$91,800
-RETIREMENT, UNFUNDED LIABILITY & RETIREE COLA FUNDING	\$150,000	\$150,000	\$0
-UNEMPLOYMENT COMPENSATION	\$18,000	\$18,000	\$0
-OVERTIME	\$30,000	\$32,000	\$2,000
-AUTO ALLOWANCE	\$585,000	\$652,000	\$67,000
-BUILDING LOAN AMORTIZATION	\$490,000	\$490,000	\$0
-EQUIPMENT LEASE/RENT	\$80,000	\$88,000	\$8,000
-LEGAL	\$800,000	\$825,000	\$25,000
-ACCOUNTING & AUDIT	\$15,000	\$15,000	\$0
-INSURANCE	\$38,000	\$38,000	\$0
-LEGAL NOTICES & ADVERTISING	\$17,000	\$25,000	\$8,000
-APPRAISAL REVIEW BOARD EXPENSES	\$320,000	\$380,000	\$60,000
-TELEPHONE	\$145,000	\$148,000	\$3,000
SOFTWARE DEVELOPMENT	\$15,000	\$15,000	\$0
-UTILITIES	\$147,000	\$151,900	\$4,900
-EQUIPMENT MAINTENANCE	\$25,000	\$45,000	\$20,000
-POSTAGE	\$320,000	\$400,000	\$80,000
-AERIAL PHOTOGRAPHY (PICTOMETRY)	\$125,000	\$125,000	\$0
-SUPPLIES AND MATERIALS	\$270,000	\$285,000	\$15,000
-REGISTRATION AND DUES	\$28,000	\$35,000	\$7,000
-TRAVEL AND EDUCATION	\$70,000	\$85,000	\$15,000
-BOARD OF DIRECTORS MEETINGS	\$7,000	\$7,000	\$0
-DEPRECIATION	\$0	\$0	\$0
-FICA TAX	\$110,400	\$121,400	\$11,000
-MISCELLANEOUS EXPENSE	\$1,500	\$1,500	\$0
-PROFESSIONAL SERVICES	\$135,000	\$135,000	\$0
-CONTRACT SERVICES	\$65,000	\$85,000	\$20,000
-SECURITY	\$85,000	\$135,000	\$50,000
-COMPUTER HARDWARE MAINTENANCE	\$14,000	\$14,000	\$0
-COMPUTER SOFTWARE MAINTENANCE	\$285,000	\$320,000	\$35,000
-FURNITURE AND EQUIPMENT			
	2016	2017	
	BUDGET	PROPOSED	
-COMPUTER EQUIPMENT	\$330,000	\$300,000	
TELEPHONE EQUIP	\$24,000	\$24,000	
-FURNITURE & EQUIP	\$40,000	\$45,000	
-TOTAL FURNITURE AND EQUIPMENT	\$394,000	\$369,000	(\$25,000)
-CONTINGENCY	\$200,000	\$200,000	\$0
-BUILDING REPAIR/MODIFICATIONS	\$95,000	\$95,000	\$0
-BUILDING MAINTENANCE	\$95,000	\$95,000	\$0
-COMPUTER SOFTWARE	\$20,000	\$20,000	\$0
<b>TOTAL BUDGET</b>	<b>\$15,337,900</b>	<b>\$16,847,200</b>	<b>\$1,509,300</b>
DESIGNATED RESERVE FUNDS FOR BUDGET BUY DOWN:	(\$900,000)	(\$900,000)	
<b>GRAND TOTAL FUNDED</b>	<b>\$14,437,900</b>	<b>\$15,947,200</b>	<b>\$1,509,300</b>

**2017 BUDGETED RESERVE FUNDS**

<b>DESIGNATED FUNDS:</b>	<b>Current</b>
Building Capital:	\$870,000
Litigation:	\$600,000
Technology	\$250,000
Aerial Photography (Pictometry)	\$340,000
Ongoing Operations	\$200,000
Reduction of Pension Unfunded Actuarial	\$300,000
Accrued Liability (UAAL)	\$900,000
2016 Budget Buy Down	\$900,000
2017 Budget Buy Down	\$900,000
DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN:	<u>\$4,360,000</u>
UNDESIGNATED FUNDS:	<u>\$6,217</u>
<b>GRAND TOTAL RESERVE FUNDS, INCLUDING FUNDS DESIGNATED FOR BUDGET BUY DOWN:</b>	<b><u>\$4,366,217</u></b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET SUMMARY  
2017**

<b><u>BUDGET EXPENDITURES</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
SALARIES AND WAGES	\$7,607,100	\$8,371,700
INSURANCE & BENEFITS	\$2,882,300	\$3,234,100
AUTO EXPENSES	\$585,000	\$652,000
SUPPLIES AND POSTAGE	\$590,000	\$685,000
OPERATIONAL SERVICES	\$1,052,000	\$1,067,900
SOFTWARE PURCHASES & DEVELOPMENT	\$35,000	\$35,000
COMPUTER/EQUIPMENT MAINTENANCE	\$324,000	\$379,000
CONTRACTUAL SERVICES	\$190,000	\$210,000
NOTICES, REGISTRATION & TRAVEL	\$115,000	\$145,000
PROFESSIONAL SERVICES	\$1,035,000	\$1,110,000
APPRAISAL REVIEW BOARD	\$320,000	\$380,000
CAPITAL EXPENDITURES	\$394,000	\$369,000
SUNDRY EXPENSE	\$8,500	\$8,500
CONTINGENCY	\$200,000	\$200,000
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<b>TOTAL</b>	<b>\$15,337,900</b>	<b>\$16,847,200</b>
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<b>DESIGNATED FUNDS FOR BUDGET BUY DOWN:</b>	<b>(\$900,000)</b>	<b>(\$900,000)</b>
<b>GRAND TOTAL</b>	<b>\$14,437,900</b>	<b>\$15,947,200</b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET FUNDS  
2017**

<u>CAT.</u>	<u>FUND</u>	<u>DESCRIPTION</u>	<u>2016</u>	<u>2017</u>
<b>A.</b>		<b>SALARIES &amp; WAGES</b>		
	5000	Fulltime	\$7,386,800	\$8,124,200
	5020	Part-time	\$160,300	\$195,500
	5060	Overtime	\$30,000	\$32,000
	5010a	Lump Sum Salary Reviews	\$15,000	\$10,000
	5010b	Promotions / Reassignments	\$15,000	\$10,000
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			\$7,607,100	\$8,371,700
<b>B.</b>		<b>INSURANCE &amp; BENEFITS</b>		
	5100	Workman's Compensation	\$35,000	\$35,000
	5110	Group Insurance	\$1,618,000	\$1,867,000
	5130	FICA	\$110,400	\$121,400
	5140	Employee Retirement	\$912,900	\$1,004,700
	5145	Retirement, UAAL Buy Down & Retiree COLA Funding	\$150,000	\$150,000
	5150	State Unemployment Tax	\$18,000	\$18,000
	5251	Bond Insurance	\$0	\$0
	5252	General Insurance	\$38,000	\$38,000
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			\$2,882,300	\$3,234,100
<b>C.</b>		<b>AUTO EXPENSES</b>		
	5080	Auto Allowance	\$585,000	\$652,000
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			\$585,000	\$652,000
<b>D.</b>		<b>SUPPLIES AND POSTAGE</b>		
	5400	Postage	\$320,000	\$400,000
	5500	Supplies and Materials	\$270,000	\$285,000
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			\$590,000	\$685,000
<b>E.</b>		<b>OPERATIONAL SERVICES</b>		
	5320	Telephone	\$145,000	\$148,000
	5340	Utilities	\$147,000	\$151,900
	5360	Equipment Rent	\$80,000	\$88,000
	5640	Building Maintenance	\$95,000	\$95,000
	5660	Building Repair / Modifications	\$95,000	\$95,000
	5690	Building Amortization Payment	\$490,000	\$490,000
			-----	-----
			\$1,052,000	\$1,067,900
<b>F.</b>		<b>SOFTWARE PURCHASES &amp; DEVELOPMENT</b>		
	5760	Software Development	\$15,000	\$15,000
	5770	Computer Software	\$20,000	\$20,000
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			\$35,000	\$35,000

**2017 BUDGET FUNDS**

<u>CAT.</u>	<u>FUND</u>	<u>DESCRIPTION</u>	<u>2016</u>	<u>2017</u>
<b>G.</b>		<b>COMPUTER &amp; EQUIPMENT MAINTENANCE</b>		
	5370	Equipment Maintenance	\$25,000	\$45,000
	5370	Computer Software Maintenance	\$285,000	\$320,000
	5750	Computer Hardware Maintenance	\$14,000	\$14,000
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			\$324,000	\$379,000
<b>H.</b>		<b>CONTRACTUAL SERVICES</b>		
	5450	Aerial Photography (Pictometry)	\$125,000	\$125,000
	5600	Contract Services	\$65,000	\$85,000
			-----	-----
			\$190,000	\$210,000
<b>I.</b>		<b>NOTICES, REGISTRATION &amp; TRAVEL</b>		
	5270	Legal Notices & Advertising	\$17,000	\$25,000
	5550	Registration & Dues	\$28,000	\$35,000
	5560	Travel & Education	\$70,000	\$85,000
			-----	-----
			\$115,000	\$145,000
<b>J.</b>		<b>PROFESSIONAL SERVICES</b>		
	5200	Legal	\$800,000	\$825,000
	5220	Accounting & Audit	\$15,000	\$15,000
	5620	Professional Services	\$135,000	\$135,000
	5635	Security	\$85,000	\$135,000
			-----	-----
			\$1,035,000	\$1,110,000
<b>K.</b>		<b>APPRAISAL REVIEW BOARD</b>		
	5300	Appraisal Review Board	\$320,000	\$380,000
			-----	-----
			\$320,000	\$380,000
<b>L.</b>		<b>CAPITAL EXPENDITURES</b>		
	5700	Furniture, Computer Hardware & Office Equipment	\$394,000	\$369,000
			-----	-----
			\$394,000	\$369,000
<b>M.</b>		<b>SUNDRY EXPENSE</b>		
	5570	Board of Directors Meetings	\$7,000	\$7,000
	5580	Miscellaneous	\$1,500	\$1,500
			-----	-----
			\$8,500	\$8,500
<b>N.</b>	7000	<b>CONTINGENCY</b>	\$200,000	\$200,000
		<b>TOTAL</b>	<b>\$15,337,900</b>	<b>\$16,847,200</b>
		<b>FUNDS FOR BUDGET BUY DOWN:</b>	<b>(\$900,000)</b>	<b>(\$900,000)</b>
		<b>GRAND TOTAL</b>	<b>\$14,437,900</b>	<b>\$15,947,200</b>

**2017 BUDGET FUNDS**

**O. 2017 BUDGETED RESERVE FUNDS**

**DESIGNATED FUNDS:**

Building Capital:	\$870,000
Litigation:	\$600,000
Technology	\$250,000
Aerial Photography (Pictometry)	\$340,000
Ongoing Operations	\$200,000
Reduction of Pension Unfunded	
Actuarial Accrued Liability (UAAL)	\$300,000
2016 Budget Buy Down	\$900,000
2017 Budget Buy Down	\$900,000
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DESIGNATED FUNDS, INCLUDING	
FUNDS FOR BUDGET BUY DOWN:	\$4,360,000

UNDESIGNATED FUNDS:                   \$6,217

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GRAND TOTAL RESERVE FUNDS, INCLUDING  
FUNDS DESIGNATED FOR BUDGET BUY DOWN:                   \$4,366,217

**COLLIN CENTRAL APPRAISAL DISTRICT  
PAYROLL SUMMARY  
2017**

	<u>CALCULATED BUDGET</u>	<u>ROUNDED BUDGET</u>
<b>ADMINISTRATIVE</b>	\$589,374	<b>\$589,400</b>
<b>SUPPORT SERVICES</b>	\$1,192,576	<b>\$1,192,600</b>
<b>APPRAISAL</b>	\$4,041,490	<b>\$4,041,500</b>
<b>CUSTOMER SERVICE</b>	\$763,623	<b>\$763,600</b>
<b>GIS/MAPPING</b>	\$670,505	<b>\$670,500</b>
<b>INFORMATION SERVICES TECHNOLOGY (IST)</b>	\$674,590	<b>\$674,600</b>
<b>SICK LEAVE PAY</b>	\$134,500	<b>\$134,500</b>
<b>LONGEVITY PAY</b>	\$62,400	<b>\$62,400</b>
<b>PART TIME SALARIES</b>	\$191,164	<b>\$191,200</b>
<b>OVERTIME SALARIES</b>	\$32,000	<b>\$32,000</b>
<b>PROMOTIONS/REASSIGNMENTS</b>	\$10,000	<b>\$10,000</b>
<b>LUMP SUM SALARY REVIEWS</b>	\$10,000	<b>\$10,000</b>
<b>GRAND TOTAL</b>	<b>\$8,372,222</b>	<b>\$8,372,200</b>

**2017  
BUDGET  
COLLIN CENTRAL APPRAISAL DISTRICT**

**PAYROLL**

<u>POSITION:</u>	<u>2016 COUNT</u>	<u>2017 COUNT</u>	<u>2016 BUDGET</u>	<u>2017 BASE BUDGET</u>	<u>2017 BUDGET</u>
DIRECTOR/CHIEF APPRAISER	1	1	\$171,050	\$181,467	\$181,500
ADMINISTRATION	7	6	\$467,327	\$425,501	\$425,600
SUPPORT SERVICES	23	24	\$1,121,202	\$1,219,275	\$1,219,400
APPRAISAL DEPARTMENT	52	57	\$3,655,832	\$4,142,024	\$4,142,100
CUSTOMER SERVICE	16	17	\$709,134	\$780,719	\$780,800
INFORMATION SERVICES TECHNOLOGY	8	8	\$656,368	\$689,693	\$689,700
MAPPING/GIS	11	12	\$605,885	\$685,516	\$685,600
PROMOTIONS/REASSIGNMENTS			\$15,000	\$10,000	\$10,000
LUMP SUM SALARY REVIEWS			\$15,000	\$10,000	\$10,000
TOTAL BASE SALARIES	118	125	\$7,416,800	\$8,144,195	\$8,144,200
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PART-TIME	1	2	\$160,276	\$195,423	\$195,500
OVERTIME			\$30,000	\$32,000	\$32,000
GRAND TOTAL SALARIES			\$7,607,076	\$8,371,618	\$8,371,700
			=====	=====	=====
FICA		1.45%	\$110,400	\$121,400	\$121,400
DISTRICT'S RETIREMENT CONTRIBUTION	<b>2017</b>	<b>12.00%</b>	\$912,900	\$1,004,600	\$1,004,700
	2016	12.00%	-----	-----	-----
GRAND TOTAL PAYROLL			\$8,630,376	\$9,497,618	\$9,497,800
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**NOTES:**

PART-TIME EMPLOYEE COUNT IS FOR PART-TIME STAFF ONLY BUT BUDGET AMOUNT INCLUDES SUMMER TEMP EMPLOYEES FOR APPRAISAL REVIEW BOARD PROCESS AND BUSINESS PERSONAL PROPERTY (BPP) RENDITION PROCESSING.



**COLLIN CENTRAL APPRAISAL DISTRICT  
2017 BUDGETED SALARY AND WAGE DETAIL**

<u>POSITION CATEGORY</u>	<u>EXEMPT OR NON-EXEMPT</u>	<u>BUDGETED SALARY OR HOURLY WAGE FOR CATEGORY</u>	<u>BUDGETED SALARY OR HOURLY WAGE RANGE</u>	<u>COUNT</u>	<u>*BUDGETED COST OF BENEFITS, PER EACH</u>	<u>BUDGETED COST OF BENEFITS FOR CATEGORY</u>	<u>AUTO ALLOWANCE COUNT</u>	<u>BUDGETED AUTO ALLOWANCE, PER EACH</u>	<u>**AUTO ALLOWANCE, FOR CATEGORY</u>	<u>BUDGETED MEDIAN SALARY OR WAGE, PER CATEGORY</u>
Chief Appraiser	Exempt	\$181,500	\$181,500	1	\$14,936	\$14,936	1	\$10,800	\$10,800	N/A
Deputy Chief Appraisers	Exempt	\$287,600	\$141,000 to \$146,000	2	\$14,936	\$29,872	2	\$10,800	\$21,600	\$143,500
Department Directors	Exempt	\$414,400	\$90,000 to \$130,000	4	\$14,936	\$59,744	0	\$10,800	\$0	\$110,000
Mid Level Managers & Chief's Admin Staff	Exempt	\$633,800	\$42,000 to \$80,500	11	\$14,936	\$164,296	0	\$0	\$0	\$60,500
Appraisal Mangers & Senior Appraisers	Exempt	\$829,400	\$73,000 to \$101,000	10	\$14,936	\$149,360	10	\$10,800	\$108,000	\$78,200
Residential Appraisers	Exempt	\$1,246,400	\$53,000 to \$67,000	20	\$14,936	\$298,720	20	\$10,800	\$216,000	\$60,300
Commercial Appraisers	Exempt	\$783,800	\$67,000 to \$120,000	9	\$14,936	\$134,424	9	\$10,800	\$97,200	\$83,600
Land Appraisers	Exempt	\$289,100	\$66,000 to \$78,300	4	\$14,936	\$59,744	4	\$10,800	\$43,200	\$72,400
Business Personal Property Appraisers	Exempt	\$333,200	\$65,000 to \$67,600	5	\$14,936	\$74,680	5	\$10,800	\$54,000	\$67,000
Appraisal Data Collectors	Non-Exempt	\$239,100	\$20.67 to \$24.83 per hr.	5	\$14,936	\$74,680	5	\$13,200	\$66,000	\$23.36
IST & Appraisal Technical Support	Non-Exempt	\$108,400	\$25.34 to \$26.78 per hr.	2	\$14,936	\$29,872	0	\$0	\$0	\$26.06
Information Services Technology (IST)	Exempt	\$486,000	\$68,600 to \$92,300	6	\$14,936	\$89,616	0	\$0	\$0	\$80,500
GIS / Mapping Techs	Non-Exempt	\$190,100	\$30.10 to \$31.06 per hr.	3	\$14,936	\$44,808	0	\$0	\$0	\$30.24
Customer Service & Departmental Support	Non-Exempt	\$1,864,700	\$17.88 to \$27.11 per hr.	43	\$14,936	\$642,248	0	\$0	\$0	\$20.19
Subtotal Fulltime Salary & Wages		\$7,887,500		125		\$1,867,000	56		\$616,800	
Fulltime Sick Leave Buyback		\$134,500								
Fulltime Longevity		\$62,400								
Fulltime Promotion & Transfer Reviews		\$59,800								
<b>Fulltime Grand Total Salary &amp; Wages</b>		<b>\$8,144,200</b>								

<u>POSITION CATEGORY</u>	<u>EXEMPT OR NON-EXEMPT</u>	<u>BUDGETED HOURLY WAGE, FOR CATEGORY</u>	<u>BUDGETED HOURLY WAGE RANGE</u>	<u>**COUNT</u>	<u>*BUDGETED COST OF BENEFITS, PER EACH</u>	<u>BUDGETED COST OF BENEFITS FOR CATEGORY</u>	<u>AUTO ALLOWANCE COUNT</u>	<u>BUDGETED AUTO ALLOWANCE, PER EACH</u>	<u>BUDGETED AUTO ALLOWANCE, FOR CATEGORY</u>	<u>BUDGETED MEDIAN WAGE, PER CATEGORY</u>
Part-time and Seasonal Temp Staff	Non-Exempt	\$189,400	\$11.00 to \$18.00 per hr.	2	N/A	N/A	N/A	N/A	N/A	\$14.50
Part-time Sick Leave Buyback		\$2,900								
Part-time Longevity		\$1,300								
Part-time Promotion & Transfer Reviews		\$1,900								
<b>Part-time Grand Total Salary &amp; Wages</b>		<b>\$195,500</b>								

\*Fulltime Employee benefits paid by District: Medical, Dental, Vision, Life and Long-term Care Insurance. Short and Long-term Disability. Amount listed is projected "worst case" for budgeting purposes but actual amount of insurance benefit may be different based on age and health of individual employee for such items as life and long-term care insurance.

\*\*Variance in auto allowance, comparing the \$616,000 listed above to the \$652,000 on the face of the budget, is to provide an option of bringing in new data collector and new staff appraisers, in the 2017 budget (for 2017 appraisal project), in the latter part of calendar year 2016.

\*\*\*Count is for permanent part-time employees. Seasonal temporary help, primarily during protest period, varies from a count of 4 to 8 depending on timeframe. Dollars listed are include both part-time and seasonal temporary staff.

**COLLIN CENTRAL APPRAISAL DISTRICT  
SIX YEAR BUDGET COMPARISON**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
SALARIES FULL TIME	\$8,144,200	\$7,416,800	\$6,495,500	\$5,980,500	\$5,557,900	\$5,361,000
SALARIES PART TIME	\$195,500	\$160,300	\$169,000	\$150,300	\$181,900	\$190,300
FICA TAX	\$121,400	\$110,400	\$97,000	\$89,300	\$83,900	\$81,200
AUTO ALLOWANCE	\$652,000	\$585,000	\$507,000	\$459,000	\$437,000	\$448,000
WORKMANS COMPENSATION	\$35,000	\$35,000	\$30,000	\$28,000	\$28,000	\$28,000
EMPLOYEE GROUP INSURANCE	\$1,867,000	\$1,618,000	\$1,465,000	\$1,330,000	\$1,176,000	\$950,000
EMPLOYEE RETIREMENT	\$1,004,700	\$912,900	\$893,100	\$938,300	\$882,200	\$839,500
-RETIREMENT, UNFUNDED BUYDOWN	\$150,000	\$150,000	\$130,000	\$100,000	\$90,000	\$40,000
STATE UNEMPLOYMENT	\$18,000	\$18,000	\$18,000	\$12,000	\$6,000	\$5,000
OVERTIME	\$32,000	\$30,000	\$25,000	\$22,000	\$45,000	\$45,000
BUILDING LOAN AMORTIZATION	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$450,000
EQUIPMENT RENTAL	\$88,000	\$80,000	\$80,000	\$65,000	\$50,000	\$40,000
COMPUTER HARDWARE MAINT.	\$14,000	\$14,000	\$19,000	\$18,000	\$18,000	\$14,000
SOFTWARE SUPPORT & MAINT.	\$320,000	\$285,000	\$272,000	\$272,000	\$252,000	\$208,000
PROFESSIONAL SERVICES	\$135,000	\$135,000	\$135,000	\$120,000	\$120,000	\$135,000
SECURITY	\$135,000	\$85,000	\$80,000	\$75,000	\$0	\$0
LEGAL SERVICES	\$825,000	\$800,000	\$700,000	\$550,000	\$500,000	\$400,000
ACCOUNTING AND AUDIT	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$12,000
BOND INSURANCE	\$0	\$0	\$0	\$0	\$0	\$1,000
GENERAL INSURANCE	\$38,000	\$38,000	\$38,000	\$34,000	\$32,000	\$29,000
LEGAL NOTICES & ADVERTISING	\$25,000	\$17,000	\$17,000	\$17,000	\$15,000	\$15,000
APPRAISAL REVIEW BOARD	\$380,000	\$320,000	\$240,000	\$215,000	\$200,000	\$185,000
TELEPHONE	\$148,000	\$145,000	\$145,000	\$132,000	\$125,000	\$110,000
SOFTWARE DEVELOPMENT	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0
UTILITIES	\$151,900	\$147,000	\$131,000	\$131,000	\$121,000	\$116,000
EQUIPMENT MAINTENANCE	\$45,000	\$25,000	\$25,000	\$25,000	\$25,000	\$20,000
POSTAGE AND SUPPLIES	\$685,000	\$590,000	\$570,000	\$515,000	\$535,000	\$605,000
AERIAL PHOTOGRAPHY (PICTOMETRY)	\$125,000	\$125,000	\$95,000	\$95,000	\$95,000	\$120,000
REGISTRATION & DUES	\$35,000	\$28,000	\$27,000	\$27,000	\$25,000	\$30,000
TRAVEL AND EDUCATION	\$85,000	\$70,000	\$65,000	\$65,000	\$60,000	\$55,000
BOARD OF DIRECTORS MEETING	\$7,000	\$7,000	\$6,000	\$5,000	\$5,000	\$4,000
MISCELLANEOUS EXPENSE	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$500
CONTRACT LABOR	\$85,000	\$65,000	\$65,000	\$65,000	\$80,000	\$80,000
FURNITURE & EQUIPMENT	\$369,000	\$394,000	\$379,000	\$361,000	\$298,000	\$242,000
CONTINGENCY	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
BUILDING REPAIRS/MODIFICATIONS	\$95,000	\$95,000	\$75,000	\$45,000	\$45,000	\$55,000
BUILDING MAINTENANCE	\$95,000	\$95,000	\$65,000	\$62,000	\$82,000	\$78,000
COMPUTER SOFTWARE	\$20,000	\$20,000	\$45,000	\$45,000	\$45,000	\$30,000
<b>GRAND TOTAL</b>	<b>\$16,847,200</b>	<b>\$15,337,900</b>	<b>\$13,825,100</b>	<b>\$12,769,900</b>	<b>\$11,922,400</b>	<b>\$11,222,500</b>
<b>BUY DOWN FROM DESIGNATED FUNDS</b>	<b>(\$900,000)</b>	<b>(\$900,000)</b>	<b>(\$900,000)</b>	<b>(\$800,000)</b>	<b>(\$650,000)</b>	<b>(\$700,000)</b>
<b>TOTAL FUNDED AFTER BUY DOWN</b>	<b>\$15,947,200</b>	<b>\$14,437,900</b>	<b>\$12,925,100</b>	<b>\$11,969,900</b>	<b>\$11,272,400</b>	<b>\$10,522,500</b>
<b>PARCELS</b>	<b>353,000</b>	<b>344,000</b>	<b>335,000</b>	<b>328,874</b>	<b>321,815</b>	<b>315,874</b>
<b>COST PER PARCEL</b>	<b>\$47.73</b>	<b>\$44.59</b>	<b>\$41.27</b>	<b>\$38.83</b>	<b>\$37.05</b>	<b>\$35.53</b>
<b>COST PER PARCEL AFTER BUY DOWN</b>	<b>\$45.18</b>	<b>\$41.97</b>	<b>\$38.58</b>	<b>\$36.40</b>	<b>\$35.03</b>	<b>\$33.31</b>
<b>6 YEAR AVG PER PARCEL</b>	<b>\$40.83</b>					
<b>6 YR AVG PER PARCEL AFTER BUY DOWN</b>	<b>\$38.41</b>					
<b>INCREASE PER PARCEL</b>	<b>7.040%</b>	<b>8.040%</b>	<b>6.283%</b>	<b>4.809%</b>	<b>4.275%</b>	
<b>INCREASE PER PARCEL AFTER BUY DOWN</b>	<b>7.638%</b>	<b>8.782%</b>	<b>6.005%</b>	<b>3.908%</b>	<b>5.149%</b>	
<b>INCREASE IN PARCEL COUNT</b>	<b>9,000</b>	<b>9,000</b>	<b>6,126</b>	<b>7,059</b>	<b>5,941</b>	
<b>% INCREASE IN PARCEL COUNT</b>	<b>2.616%</b>	<b>2.687%</b>	<b>1.863%</b>	<b>2.193%</b>	<b>1.881%</b>	

**COLLIN CENTRAL APPRAISAL DISTRICT  
2017**

PERCENT OF BUDGET (BASED ON 2016 PROVISIONAL CERTIFIED ESTIMATE OF VALUE AND 2015 ACTUAL TAX RATE)

<u>TAXING ENTITIES</u>	<u>% OF 2016 BUDGET</u>	<u>EST % OF 2017 BUDGET</u>	<u>2016 AMOUNT PAID</u>	<u>2017 EST. AMOUNT DUE</u>
ALLEN CITY	2.43046%	2.19105%	\$350,908.00	\$349,410
ALLEN ISD	7.25239%	7.05590%	\$1,047,094.00	\$1,125,218
ANNA CITY	0.17501%	0.16286%	\$25,268.00	\$25,971
ANNA ISD	0.53977%	0.54257%	\$77,933.00	\$86,524
BLAND ISD	0.00548%	0.00555%	\$792.00	\$885
BLUE RIDGE CITY	0.00750%	0.00663%	\$1,084.00	\$1,058
BLUE RIDGE ISD	0.09893%	0.09730%	\$14,284.00	\$15,517
CARROLLTON CITY	0.01144%	0.01034%	\$1,652.00	\$1,648
CELINA CITY	0.19173%	0.18856%	\$27,683.00	\$30,070
CELINA ISD	0.60688%	0.62825%	\$87,621.00	\$100,188
COLLIN COUNTY COLLEGE	3.63532%	3.63517%	\$524,864.00	\$579,708
COLLIN COUNTY	9.71748%	9.69086%	\$1,403,001.00	\$1,545,421
COLLIN COUNTY MUD #1	0.07819%	0.10547%	\$11,290.00	\$16,819
COLLIN COUNTY WCID#3	0.01491%	0.02380%	\$2,153.00	\$3,795
COMMUNITY ISD	0.42122%	0.42635%	\$60,816.00	\$67,991
DALLAS CITY	1.55777%	1.38604%	\$224,910.00	\$221,035
FAIRVIEW CITY	0.23299%	0.21319%	\$33,640.00	\$33,997
FARMERSVILLE CITY	0.06579%	0.05924%	\$9,499.00	\$9,447
FARMERSVILLE ISD	0.25174%	0.25641%	\$36,346.00	\$40,890
FRISCO CITY	2.65138%	2.49992%	\$382,804.00	\$398,667
FRISCO ISD	12.12899%	12.97492%	\$1,751,172.00	\$2,069,137
GARLAND CITY	0.00772%	0.00673%	\$1,115.00	\$1,074
GUNTER ISD	0.00034%	0.00048%	\$50.00	\$76
JOSEPHINE CITY	0.01317%	0.01416%	\$1,902.00	\$2,258
LAVON CITY	0.04528%	0.04542%	\$6,538.00	\$7,243
LEONARD ISD	0.00456%	0.00412%	\$659.00	\$657
LOVEJOY ISD	1.38306%	1.64539%	\$199,685.00	\$262,394
LOWRY CROSSING CITY	0.01123%	0.01172%	\$1,622.00	\$1,870
LUCAS CITY	0.12534%	0.12857%	\$18,097.00	\$20,503
MCKINNEY CITY	4.01170%	3.67968%	\$579,206.00	\$586,807
MCKINNEY ISD	8.41426%	8.44324%	\$1,214,842.00	\$1,346,461

NOTE: THE 2017 ESTIMATED AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY IS BASED ON THE 2016 CERTIFIED ESTIMATE OF TAXABLE VALUE AND 2015 ACTUAL TAX RATE. IF A TAXING ENTITY PLANS TO INCREASE THEIR TAX RATE FOR 2016, THE ENTITY SHOULD ADJUST THEIR ESTIMATED BUDGET AMOUNT DUE, COMMENSURATE WITH THE PERCENTAGE INCREASE IN THEIR RATE, SINCE THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. SPECIAL NOTE FOR FRISCO ISD AND LOVEJOY ISD: THE NUMBERS IN THIS SPREADSHEET REFLECT A 2016 TAX RATE INCREASE, BASED ON YOUR TRE BEING SUCCESSFUL.

**COLLIN CENTRAL APPRAISAL DISTRICT  
2017**

PERCENT OF BUDGET (BASED ON 2016 PROVISIONAL CERTIFIED ESTIMATE OF VALUE AND 2015 ACTUAL TAX RATE)

<u>TAXING ENTITIES</u>	<u>% OF 2016 BUDGET</u>	<u>EST % OF 2017 BUDGET</u>	<u>2016 AMOUNT PAID</u>	<u>2017 EST. AMOUNT DUE</u>
MCKINNEY MUD#1	0.02850%	0.05234%	\$4,115.00	\$8,347
MCKINNEY MUD#2	0.00000%	0.00000%	\$0.00	\$0
MELISSA CITY	0.16117%	0.15318%	\$23,271.00	\$24,428
MELISSA ISD	0.49639%	0.51643%	\$71,668.00	\$82,357
MURPHY CITY	0.47036%	0.42728%	\$67,911.00	\$68,140
NEVADA CITY	0.00503%	0.00469%	\$726.00	\$747
NEW HOPE CITY	0.00376%	0.00340%	\$544.00	\$542
PARKER CITY	0.10827%	0.09932%	\$15,633.00	\$15,839
PLANO CITY	6.59970%	6.40948%	\$952,859.00	\$1,022,133
PLANO ISD	26.17798%	26.23348%	\$3,779,523.00	\$4,183,506
PRINCETON CITY	0.12789%	0.13149%	\$18,465.00	\$20,969
PRINCETON ISD	0.46552%	0.47656%	\$67,212.00	\$75,998
PROSPER TOWN	0.50419%	0.48950%	\$72,795.00	\$78,062
PROSPER ISD	2.71068%	2.90517%	\$391,366.00	\$463,294
RICHARDSON CITY	1.36270%	1.26171%	\$196,746.00	\$201,207
ROCKWALL ISD	0.00037%	0.00044%	\$53.00	\$71
ROYSE CITY	0.03372%	0.03432%	\$4,869.00	\$5,473
ROYSE CITY ISD	0.08340%	0.08579%	\$12,042.00	\$13,681
SACHSE CITY	0.22089%	0.22295%	\$31,893.00	\$35,555
SEIS LAGOS W.D.	0.01834%	0.01708%	\$2,648.00	\$2,723
ST. PAUL CITY	0.01431%	0.01265%	\$2,067.00	\$2,017
TRENTON ISD	0.00442%	0.00422%	\$638.00	\$674
VAN ALSTYNE ISD	0.02377%	0.02415%	\$3,432.00	\$3,851
WESTON CITY	0.00308%	0.00315%	\$445.00	\$503
WHITEWRIGHT ISD	0.00265%	0.00269%	\$383.00	\$428
WYLIE CITY	1.17121%	1.15709%	\$169,099.00	\$184,524
WYLIE ISD	<u>3.10964%</u>	<u>3.13154%</u>	<u>\$448,967.00</u>	<u>\$499,393</u>
	100.0000%	100.0000%	\$14,437,900	\$15,947,200

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