

Collin Central Appraisal District

June 13, 2019

Monika Arris, Director of Budget & Finance
Collin County
2300 Bloomdale Rd., Suite 4100
McKinney, TX 75071

Dear Ms Arris:

Please find enclosed a copy of our proposed 2020 budget, including a list showing the estimated share of the budget for each of our fifty-eight taxing jurisdictions. A copy of the proposed budget should be maintained for public inspection at your principal administrative office.

State law requires that the Central Appraisal District be funded by all taxing jurisdictions in Collin County, based on a calculation of each jurisdiction's tax levy as it compares to the amount of taxes levied by all jurisdictions in total. The estimated share of the budget, for each jurisdiction, was calculated utilizing the '2018 Certified Estimate of Value' provided to you on April 30, 2019 and your 2018 tax rate.

Your estimated share for the 2020 Proposed Budget is \$1,771,404.00.

Please keep in mind that the estimated share listed above is a projection for planning purposes. As a general rule, the primary reasons your actual share could increase above the estimated share would be if your entity's 2019 appraisal roll and/or your 2019 tax rate increases more than the overall trend for all taxing entities combined, therefore changing your levy position when comparing to other taxing entities. Your actual share of the 2020 budget will not be available until the 2019 appraisal roll is certified and all taxing jurisdictions adopt their 2019 tax rate. Once these two events occur, we will calculate the actual share for each taxing entity and generate a billing notice outlining your 2020 amount due, along with quarterly billing amounts. Quarterly payments will be due in equal installments before January 1, April 1, July 1, and October 1, 2020.

Our budget cycle is on calendar year and in each calendar year we are working on two appraisal rolls. With population growth, new construction, and market changes, we expect 2020 to be a challenging and busy year for the District. The proposed budget must anticipate growth in staffing, technology, in-house & online software implementation, exploding commercial property and apartment litigation, ARB operating costs, implementation of new legislation, disaster & cloud based data storage/recovery systems and general operating needs.

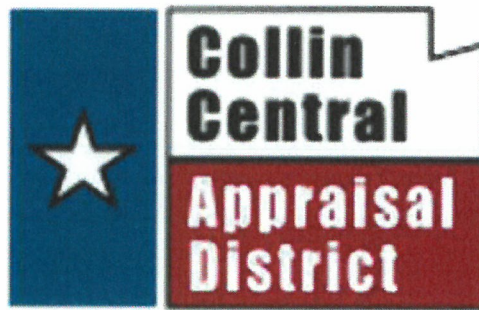
A public Hearing on the 2019 Proposed Budget will be conducted at the District's office located at 250 Eldorado Pkwy, McKinney, TX on June 27, 2019 at 7:00 am.

Please contact me at your earliest convenience should you have questions or comments concerning the 2020 Proposed Budget.

Sincerely,

A handwritten signature in black ink that reads "Bo Daffin".

Bo Daffin, CCA, RPA, CTA
Chief Appraiser



**2020
PROPOSED BUDGET**

**PUBLIC HEARING
June 27, 2019**

2020
PRELIMINARY BASE BUDGET (SECOND BUDGET WORKSHOP, APRIL 25, 2019)
COLLIN CENTRAL APPRAISAL DISTRICT

CATEGORIES	2019 BUDGET	2020 BUDGET	\$ CHANGE
- SALARIES (FULL-TIME)	\$9,642,500	\$10,362,100	\$719,600
- SALARIES (PART-TIME & SEASONAL TEMPS)	\$181,900	\$196,200	\$14,300
-FICA TAX	\$143,300	\$153,900	\$10,600
-WORKER'S COMPENSATION	\$40,000	\$40,000	\$0
-EMPLOYEE GROUP INSURANCE	\$2,060,000	\$2,196,000	\$136,000
-EMPLOYEE RETIREMENT	\$1,185,200	\$1,299,800	\$114,600
-RETIREMENT, UNFUNDED LIABILITY & RETIREE COLA FUNDING	\$300,000	\$300,000	\$0
-UNEMPLOYMENT COMPENSATION	\$18,000	\$18,000	\$0
-OVERTIME	\$52,000	\$52,000	\$0
-AUTO ALLOWANCE	\$725,000	\$758,000	\$33,000
-BUILDING LOAN AMORTIZATION	\$490,000	\$490,000	\$0
-LEGAL	\$1,250,000	\$1,800,000	\$550,000
-ACCOUNTING & AUDIT	\$16,000	\$16,000	\$0
-GENERAL INSURANCE	\$45,000	\$45,000	\$0
-LEGAL NOTICES & ADVERTISING	\$33,000	\$37,000	\$4,000
-APPRAISAL REVIEW BOARD EXPENSES	\$575,000	\$625,000	\$50,000
-TELEPHONE, INTERNET & DATA CLOUD SERVICES	\$250,000	\$325,000	\$75,000
-UTILITIES	\$156,900	\$160,900	\$4,000
-EQUIPMENT MAINTENANCE	\$45,000	\$45,000	\$0
-POSTAGE	\$450,000	\$450,000	\$0
-SUPPLIES AND MATERIALS	\$350,000	\$400,000	\$50,000
-AERIAL PHOTOGRAPHY (PICTOMETRY)	\$250,000	\$300,000	\$50,000
-REGISTRATION AND DUES	\$45,000	\$45,000	\$0
-TRAVEL AND EDUCATION	\$175,000	\$175,000	\$0
-BOARD OF DIRECTORS MEETINGS	\$7,000	\$7,000	\$0
-PROFESSIONAL SERVICES	\$140,000	\$140,000	\$0
-CONTRACT SERVICES	\$90,000	\$90,000	\$0
-SECURITY	\$150,000	\$165,000	\$15,000
-COMPUTER SOFTWARE LICENSING & SUBSCRIPTIONS	\$450,000	\$550,000	\$100,000
-SOFTWARE DEVELOPMENT	\$300,000	\$300,000	\$0
-COMPUTER SOFTWARE MAINTENANCE	\$260,000	\$285,000	\$25,000
-COMPUTER HARDWARE & COMPUTER EQUIPMENT	\$195,000	\$235,000	\$40,000
-COMPUTER HARDWARE MAINTENANCE	\$40,000	\$42,000	\$2,000
-EQUIPMENT LEASE/RENT	\$88,000	\$95,000	7000
-OFFICE FURNITURE	\$65,000	\$65,000	0
-BUILDING REPAIR/MODIFICATIONS	\$135,000	\$170,000	\$35,000
-BUILDING MAINTENANCE	\$95,000	\$125,000	\$30,000
-MISCELLANEOUS EXPENSE	\$500	\$500	\$0
-CONTINGENCY	\$200,000	\$200,000	\$0
TOTAL BUDGET	\$20,694,300	\$22,759,400	\$2,065,100
DESIGNATED RESERVE FUNDS FOR BUDGET BUY DOWN:	(\$1,000,000)	(\$1,000,000)	
GRAND TOTAL FUNDED	\$19,694,300	\$21,759,400	\$2,065,100

2020 BUDGETED RESERVE FUNDS

DESIGNATED FUNDS:

Building Capital	\$900,000
Litigation	\$2,000,000
Litigation (Court Ordered Attorney Fees)	\$300,000
Technology	\$300,000
Software Development & System Migration	\$600,000
Aerial Photography (Pictometry)	\$220,000
Ongoing Operations & Disaster Recovery	\$300,000
Year-end 2018 Pension Liability, Per GASB 68	\$0
Pension Liability Reserve	\$800,000
Retiree Future COLA Cost & UAAL Offset	\$300,000
Insurance	\$225,000
2019 Budget Buy Down	\$1,000,000
2020 Budget Buy Down	\$1,000,000

**DESIGNATED FUNDS, INCLUDING FUNDS FOR
BUDGET BUY DOWNS** **\$7,945,000**

UNDESIGNATED FUNDS **\$8,672**

**GRAND TOTAL RESERVE FUNDS & BUDGET BUY
DOWN FUNDS** **\$7,953,672**

**COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET SUMMARY
2020**

<u>BUDGET EXPENDITURES</u>	<u>2019</u>	<u>2020</u>
TOTAL SALARIES & WAGES	\$9,876,200	\$10,610,300
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS	\$3,746,500	\$4,007,700
AUTO ALLOWANCES	\$725,000	\$758,000
PROFESSIONAL & CONTRACT SERVICES	\$441,000	\$456,000
OPERATIONAL SERVICES	\$1,805,400	\$1,995,400
DEBT SERVICE EXPENSE	\$490,000	\$490,000
MAINTENANCE EXPENSES	\$575,000	\$667,000
APPRAISAL REVIEW BOARD	\$575,000	\$625,000
LEGAL EXPENSES	\$1,250,000	\$1,800,000
CAPITAL OUTLAY	\$1,010,000	\$1,150,000
CONTINGENCY	\$200,000	\$200,000
	-----	-----
TOTAL	\$20,694,100	\$22,759,400
	-----	-----
DESIGNATED FUNDS FOR BUDGET BUY DOWN:	(\$1,000,000)	(\$1,000,000)
GRAND TOTAL	\$19,694,100	\$21,759,400

**COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET FUNDS
2019 AND 2020**

ACCOUNT	DESCRIPTION	2019	ACCOUNT TOTAL	2020	ACCOUNT TOTAL	DIFFERENCE
SALARIES						
5000	Full-time	\$9,642,300		\$10,362,100		\$719,800.00
5020	Part-Time/Temp	\$181,900		\$196,200		\$14,300.00
5060	Overtime	\$52,000		\$52,000		\$0.00
TOTAL SALARIES & WAGES			\$9,876,200		\$10,610,300	\$734,100.00
AUTO ALLOWANCES						
5080	Auto Allowance	\$725,000		\$758,000		\$33,000.00
TOTAL AUTO ALLOWANCE			\$725,000		\$758,000	\$33,000.00
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS						
5100	Worker's Compensation	\$40,000		\$40,000		\$0.00
5110	Employee Group Insurance	\$2,060,000		\$2,196,000		\$136,000.00
5130	FICA	\$143,300		\$153,900		\$10,600.00
5140	Employee Retirement	\$1,185,200		\$1,299,800		\$114,600.00
5145	Retirement, UAAL Buy Down & Retiree COLA Funding	\$300,000		\$300,000		\$0.00
5150	Unemployment Tax	\$18,000		\$18,000		\$0.00
TOTAL EMPLOYEE GROUP INSURANCE & BENEFITS			\$3,746,500		\$4,007,700	\$261,200.00
PROFESSIONAL & CONTRACT SERVICES						
5200	Legal	\$1,250,000		\$1,800,000		\$550,000.00
5220	Accounting & Audit	\$16,000		\$16,000		\$0.00
5250	General Insurance	\$45,000		\$45,000		\$0.00
5600	Contract Services	\$90,000		\$90,000		\$0.00
5620	Professional Services (Other)	\$140,000		\$140,000		\$0.00
5635	Security	\$150,000		\$165,000		\$15,000.00
TOTAL PROFESSIONAL & CONTRACT SERVICES			\$1,691,000		\$2,256,000	\$565,000.00
OPERATIONAL SERVICES						
5270	Legal Notices & Advertising	\$33,000		\$37,000		\$4,000.00
5300	Appraisal Review Board	\$575,000		\$625,000		\$50,000.00
5320	Telephone	\$250,000		\$325,000		\$75,000.00
5340	Utilities	\$156,900		\$160,900		\$4,000.00
5360	Equipment Rent	\$88,000		\$95,000		\$7,000.00
5400	Postage	\$450,000		\$450,000		\$0.00
5450	Aerial Photography (Pictometry)	\$250,000		\$300,000		\$50,000.00
5500	Supplies and Materials	\$350,000		\$400,000		\$50,000.00
5550	Registration & Dues	\$45,000		\$45,000		\$0.00
5560	Travel & Education	\$175,000		\$175,000		\$0.00
5570	Board of Directors Meetings	\$7,000		\$7,000		\$0.00
5580	Miscellaneous	\$500		\$500		\$0.00
TOTAL OPERATIONAL SERVICES			\$2,380,400		\$2,620,400	\$240,000.00
DEBT SERVICE EXPENSE						
5690	Building Debt Service	\$490,000		\$490,000		\$0.00
TOTAL DEBT SERVICE EXPENSE			\$490,000		\$490,000	\$0.00
MAINTENANCE EXPENSES						
5370	Equipment Maintenance	\$45,000		\$45,000		\$0.00
5640	Building Maintenance	\$95,000		\$125,000		\$30,000.00
5660	Building Repair/Modifications	\$135,000		\$170,000		\$35,000.00
5750	Computer Hardware Maintenance	\$40,000		\$42,000		\$2,000.00
5780	Computer Software Maintenance	\$260,000		\$285,000		\$25,000.00
TOTAL MAINTENANCE EXPENSES			\$575,000		\$667,000	\$92,000.00

**COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET FUNDS
2019 AND 2020**

ACCOUNT	DESCRIPTION	2019	ACCOUNT TOTAL	2020	ACCOUNT TOTAL	DIFFERENCE
CAPITAL OUTLAY						
5700	Computer Equipment	\$195,000		\$235,000		\$40,000.00
5740	Furniture & Equipment	\$65,000		\$65,000		\$0.00
5760	Software Development	\$300,000		\$300,000		\$0.00
5770	Computer Software	\$450,000		\$550,000		\$100,000.00
TOTAL CAPITAL OUTLAY			\$1,010,000		\$1,150,000	\$140,000.00
CONTINGENCY						
7000	CONTINGENCY	\$200,000		\$200,000		\$0.00
TOTAL CONTINGENCY			\$200,000		\$200,000	\$0.00
TOTAL OPERATING BUDGET			\$20,694,100		\$22,759,400	
LESS: FUNDS FOR BUDGET BUY DOWN			(\$1,000,000)		(\$1,000,000)	
TOTAL ENTITY SUPPORT			\$19,694,100		\$21,759,400	
2020 BUDGETED RESERVE FUNDS						
DESIGNATED FUNDS:						
	Building Capital			\$900,000		
	Litigation			\$2,000,000		
	Litigation (Court Ordered Attorney Fees)			\$300,000		
	Technology			\$300,000		
	Software Development & System Migration			\$600,000		
	Aerial Photography (Pictometry)			\$220,000		
	Ongoing Operations & Disaster Recovery			\$300,000		
	Year-end 2018 Pension Liability, Per GASB 68			\$0		
	Pension Liability Reserve			\$800,000		
	Retiree Future COLA Cost & UAAL Offset			\$300,000		
	Insurance			\$225,000		
	2019 Budget Buy Down			\$1,000,000		
	2020 Budget Buy Down			\$1,000,000		
	DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWNS			\$7,945,000		
	UNDESIGNATED FUNDS			\$8,672		
	GRAND TOTAL RESERVE FUNDS & BUDGET BUY DOWN FUNDS			\$7,953,672		
	GASB 68 PENSION INCOME			\$3,919,860		
	GRAND TOTAL NET POSITION, INCLUDING GASB 68 PENSION EARNINGS			\$11,873,532		

**COLLIN CENTRAL APPRAISAL DISTRICT
PAYROLL SUMMARY
2020**

	<u>CALCULATED BUDGET</u>	<u>ROUNDED BUDGET</u>
ADMINISTRATIVE	\$753,655	\$753,700
SUPPORT SERVICES	\$1,069,734	\$1,069,700
APPRAISAL	\$5,364,483	\$5,364,500
CUSTOMER SERVICE	\$977,342	\$977,300
ARB & AGENT SERVICES	\$296,656	\$296,700
GIS/MAPPING	\$854,010	\$854,000
INFORMATION SERVICES TECHNOLOGY (IST)	\$810,028	\$810,000
SICK LEAVE PAY	\$141,500	\$141,500
LONGEVITY PAY	\$78,100	\$78,100
PART-TIME SALARIES	\$192,892	\$192,900
OVERTIME SALARIES	\$52,000	\$52,000
PROMOTIONS/REASSIGNMENTS	\$10,000	\$10,000
LUMP SUM SALARY REVIEWS	\$10,000	\$10,000
GRAND TOTAL	\$10,610,401	\$10,610,400

**2020
BUDGET
COLLIN CENTRAL APPRAISAL DISTRICT**

PAYROLL

<u>POSITION OR DEPARTMENT:</u>	<u>2019 COUNT</u>	<u>2020 COUNT</u>	<u>2019 BUDGET</u>	<u>2020 CALC. BUDGET</u>	<u>2020 BUDGET</u>
CHIEF APPRAISER	1	1	\$193,600	\$199,408	\$199,500
ADMINISTRATION	6	6	\$546,200	\$576,376	\$576,400
SUPPORT SERVICES	24	20	\$1,312,200	\$1,093,460	\$1,093,700
APPRAISAL DEPARTMENT	64	69	\$5,019,200	\$5,469,947	\$5,469,200
CUSTOMER SERVICE	17	18	\$917,000	\$998,726	\$999,000
ARB & AGENT SERVICES	0	5	\$0	\$303,209	\$303,400
INFORMATION SERVICES TECHNOLOGY	8	8	\$779,000	\$828,011	\$828,100
MAPPING/GIS	13	13	\$855,100	\$872,985	\$873,000
PROMOTIONS/REASSIGNMENTS			\$10,000	\$10,000	\$10,000
LUMP SUM SALARY REVIEWS			\$10,000	\$10,000	\$10,000
TOTAL FULL-TIME SALARIES & WAGES	133	140	\$9,642,300	\$10,362,122	\$10,362,100
PART-TIME	1	1	\$182,078	\$196,251	\$196,200
OVERTIME			\$52,000	\$52,000	\$52,000
GRAND TOTAL SALARIES & WAGES			\$9,876,400	\$10,610,373	\$10,610,400
FICA		1.45%	\$143,300	\$153,900	\$153,900
DISTRICT'S RETIREMENT CONTRIBUTION	2020	12.25%	\$1,185,200	\$1,299,800	\$1,299,800
	2019	12.00%			
GRAND TOTAL PAYROLL			\$11,205,100	\$12,064,073	\$12,064,100

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
2018 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	\$199,500	\$199,500	1	\$15,686	\$15,686	1	\$10,800	\$10,800	N/A
Deputy Chief Appraisers	Exempt	\$325,969	\$162,000 to \$163,500	2	\$15,686	\$31,371	2	\$10,800	\$21,600	\$162,750
Department Directors	Exempt	\$1,030,611	\$98,000 to \$158,000	9	\$15,686	\$141,171	4	\$10,800	\$43,200	\$114,000
Mid-Level Managers & Chief's Admin Staff	Exempt	\$978,814	\$71,000 to \$92,000	12	\$15,686	\$188,229	0	\$0	\$0	\$82,000
Appraisal Managers & Senior Appraisers	Exempt	\$905,045	\$81,000 to \$93,000	10	\$15,686	\$156,857	10	\$10,800	\$108,000	\$86,000
Residential Appraisers	Exempt	\$1,465,160	\$59,000 to \$74,000	22	\$15,686	\$345,086	22	\$10,800	\$237,600	\$66,000
Commercial Appraisers	Exempt	\$979,780	\$70,000 to \$115,000	11	\$15,686	\$172,543	11	\$10,800	\$118,800	\$85,000
Land Appraisers	Exempt	\$431,207	\$66,000 to \$82,000	6	\$15,686	\$94,114	6	\$10,800	\$64,800	\$74,000
Business Personal Property Appraisers	Exempt	\$421,007	\$62,000 to \$75,000	6	\$15,686	\$94,114	6	\$10,800	\$64,800	\$72,000
Appraisal Data Collectors	Non-Exempt	\$268,173	\$20.00 to \$26.50 per hr.	5	\$15,686	\$78,429	5	\$13,200	\$66,000	\$25.00
IST & Appraisal Technical Support	Non-Exempt	\$126,569	\$26.50 to \$32.00 per hr.	2	\$15,686	\$31,371	0	\$0	\$0	\$30.00
Information Services Technology (IST)	Exempt	\$349,638	\$83,000 to \$110,000	4	\$15,686	\$62,743	0	\$0	\$0	\$88,500
GIS / Mapping Techs	Non-Exempt	\$215,804	\$29.00 to \$37.00 per hr.	3	\$15,686	\$47,057	0	\$0	\$0	\$33.25
Customer Service & Departmental Support	Non-Exempt	\$2,370,523	17.00 to \$30.25 per hr.	47	\$15,686	\$737,229	0	\$0	\$0	\$23.25
Subtotal Full-time Salary & Wages		\$10,067,800		140		\$2,196,000	67		\$735,600	
Full-time Sick Leave Buyback		\$141,500								
Full-time Longevity		\$78,100								
Full-time Promotion & Transfer Reviews		\$74,700								
Full-time Grand Total Salary & Wages		\$10,362,100								

<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	\$192,200	\$13.00 to 19.00 per hr.	1 to 12	N/A	N/A	N/A	N/A	N/A	\$16.00
Part-time Sick Leave Buyback		\$1,700								
Part-time Longevity		\$1,300								
Part-time Promotion & Transfer Reviews		\$1,000								
Part-time Grand Total Salary & Wages		\$196,200								

*Full-time 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 \$735,600 listed above to the \$758,000 on the face of the budget, is to provide an option of bringing in new staff appraisers, in the 2020 budget (for 2021 appraisal project), in the latter part of calendar year 2020.

***Count is for permanent part-time employee. Seasonal temporary help, primarily during protest period, varies from a count of 8 to 12 depending on timeframe. Dollars listed include both part-time and seasonal temporary staff.

COLLIN CENTRAL APPRAISAL DISTRICT
SIX YEAR BUDGET COMPARISON

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
SALARIES FULL-TIME	\$10,362,100	\$9,642,500	\$9,033,000	\$8,144,200	\$7,416,800	\$6,495,500
SALARIES PART-TIME	\$196,200	\$181,900	\$158,400	\$195,500	\$160,300	\$169,000
FICA TAX	\$153,900	\$143,300	\$133,800	\$121,400	\$110,400	\$97,000
WORKMANS COMPENSATION	\$40,000	\$40,000	\$36,000	\$35,000	\$35,000	\$30,000
EMPLOYEE GROUP INSURANCE	\$2,196,000	\$2,060,000	\$1,998,000	\$1,867,000	\$1,618,000	\$1,465,000
EMPLOYEE RETIREMENT	\$1,299,800	\$1,185,200	\$1,153,000	\$1,004,700	\$912,900	\$893,100
RETIREMENT, UNFUNDED BUY DOWN	\$300,000	\$300,000	\$175,000	\$150,000	\$150,000	\$130,000
UNEMPLOYMENT COMPENSATION	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
OVERTIME	\$52,000	\$52,000	\$32,000	\$32,000	\$30,000	\$25,000
AUTO ALLOWANCE	\$758,000	\$725,000	\$693,000	\$652,000	\$585,000	\$507,000
BUILDING LOAN AMORTIZATION	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000
LEGAL	\$1,800,000	\$1,250,000	\$875,000	\$825,000	\$800,000	\$700,000
ACCOUNTING AND AUDIT	\$16,000	\$16,000	\$16,000	\$15,000	\$15,000	\$15,000
GENERAL INSURANCE	\$45,000	\$45,000	\$38,000	\$38,000	\$38,000	\$38,000
LEGAL NOTICES & ADVERTISING	\$37,000	\$33,000	\$28,000	\$25,000	\$17,000	\$17,000
APPRAISAL REVIEW BOARD	\$625,000	\$575,000	\$475,000	\$380,000	\$320,000	\$240,000
TELEPHONE	\$325,000	\$250,000	\$168,000	\$148,000	\$145,000	\$145,000
UTILITIES	\$160,900	\$156,900	\$151,900	\$151,900	\$147,000	\$131,000
EQUIPMENT MAINTENANCE	\$45,000	\$45,000	\$45,000	\$45,000	\$25,000	\$25,000
POSTAGE	\$450,000	\$450,000	\$410,000	\$400,000	\$320,000	\$300,000
SUPPLIES AND MATERIALS	\$400,000	\$350,000	\$315,000	\$285,000	\$270,000	\$270,000
AERIAL PHOTOGRAPHY (PICTOMETRY)	\$300,000	\$250,000	\$175,000	\$125,000	\$125,000	\$95,000
REGISTRATION & DUES	\$45,000	\$45,000	\$45,000	\$35,000	\$28,000	\$27,000
TRAVEL AND EDUCATION	\$175,000	\$175,000	\$125,000	\$85,000	\$70,000	\$65,000
BOARD OF DIRECTORS MEETING	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$6,000
PROFESSIONAL SERVICES	\$140,000	\$140,000	\$140,000	\$135,000	\$135,000	\$135,000
CONTRACT SERVICES	\$90,000	\$90,000	\$90,000	\$85,000	\$65,000	\$65,000
SECURITY	\$165,000	\$150,000	\$135,000	\$135,000	\$85,000	\$80,000
COMPUTER SOFTWARE	\$550,000	\$450,000	\$260,000	\$20,000	\$20,000	\$45,000
SOFTWARE DEVELOPMENT	\$300,000	\$300,000	\$150,000	\$15,000	\$15,000	\$15,000
COMPUTER HARDWARE MAINT.	\$42,000	\$40,000	\$40,000	\$14,000	\$14,000	\$19,000
SOFTWARE SUPPORT & MAINT.	\$285,000	\$260,000	\$360,000	\$320,000	\$285,000	\$272,000
COMPUTER HARDWARE & EQUIPMENT	\$235,000	\$195,000	\$195,000	\$300,000	\$330,000	\$330,000
OFFICE FURNITURE & EQUIPMENT LEASE	\$160,000	\$153,000	\$143,000	\$157,000	\$144,000	\$129,000
BUILDING REPAIRS/MODIFICATIONS	\$170,000	\$135,000	\$95,000	\$95,000	\$95,000	\$75,000
BUILDING MAINTENANCE	\$125,000	\$95,000	\$95,000	\$95,000	\$95,000	\$65,000
MISCELLANEOUS EXPENSE	\$500	\$500	\$500	\$1,500	\$1,500	\$1,500
CONTINGENCY	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
GRAND TOTAL	\$22,759,400	\$20,694,300	\$18,697,600	\$16,847,200	\$15,337,900	\$13,825,100
BUY DOWN FROM DESIGNATED FUNDS	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$900,000)	(\$900,000)	(\$900,000)
TOTAL FUNDED AFTER BUY DOWN	\$21,759,400	\$19,694,300	\$17,697,600	\$15,947,200	\$14,437,900	\$12,925,100
PARCELS	398,000	385,000	370,000	356,000	343,765	333,589
COST PER PARCEL	\$57.18	\$53.75	\$50.53	\$47.32	\$44.62	\$41.44
COST PER PARCEL AFTER BUY DOWN	\$54.67	\$51.15	\$47.83	\$44.80	\$42.00	\$38.75

SIX YEAR BUDGET COMPARISON

BUDGET COMPARISONS:	2020	2019	2018	2017	2016
PROPOSED BUDGET COST PER PARCEL	\$57.18				
PROPOSED COST PER PARCEL AFTER BUY DOWN	\$54.67				
6 YEAR AVG PER PARCEL	\$49.14				
6 YR AVG PER PARCEL AFTER BUY DOWN	\$46.53				
\$ COST INCREASE PER PARCEL	6.387%	6.367%	6.784%	6.065%	7.658%
INCREASE PER PARCEL AFTER BUY DOWN	6.877%	6.947%	6.777%	6.658%	8.398%
INCREASE IN PARCEL COUNT	13,000	15,000	14,000	12,235	10,176
% INCREASE IN PARCEL COUNT	3.38%	4.05%	3.93%	3.56%	3.05%
PARCEL COMPARISONS	TOTAL	FUNDED			
2020 COST PER PARCEL VARIANCE, COMPARED TO SIX YEAR AVERAGE	\$8.04	\$8.14			
2020 COMPARED TO 2015 COST PER PARCEL.					
INCREASE---->	\$15.74	\$15.93			
AVG. ANNUAL INCREASE---->	7.60%	8.22%			
PARCEL GROWTH EFFECT ON BUDGET INCREASE:					
	2020	2019			
TOTAL BUDGET AMOUNT	\$22,759,400	\$20,694,300			
OVERALL BUDGET INCREASE	\$2,065,100				
OVERALL BUDGET PERCENT INCREASE	9.98%				
2020 INCREASE IN PARCELS	13,000		2019 Rate	2019 Factored Rate for New Props = 2018 x 1.4	
2020 INCREASE IN PARCELS @ 2019 COST PER PARCEL x 1.4 (ROUNDED)	\$978,000	(see note below)	\$53.75		\$75.25
PROJECTED RATE PER NEW PARCEL	\$75.25				
% OF OVERALL INCREASE ATTRIBUTED TO PARCEL GROWTH	47.36%				
OVERALL BUDGET INCREASE LESS INCREASE DUE TO PARCEL GROWTH	\$1,087,100				
% OF OVERALL BUDGET INCREASE NOT RELATED DIRECTLY TO PARCEL GROWTH	52.64%				
CALCULATED BUDGET INCREASE IF PARCEL COUNT REMAINED THE SAME YEAR-OVER-YEAR	5.25%				
Note: To recognize the initial cost associated with adding new properties to the appraisal roll, a factor is being applied to the prior year cost per parcel, when calculating the effects of growth on the total budget. This calculation acknowledges the additional expense for adding new property records and processing first time exemptions, ag-filings, rendition filings, ARB hearings, one to several field inspections and general operating costs.					

**COLLIN CENTRAL APPRAISAL DISTRICT
2020**

PERCENT OF BUDGET (BASED ON 2019 CERTIFIED ESTIMATE OF VALUE AND 2018 ACTUAL TAX RATE)

<u>TAXING ENTITIES</u>	<u>% OF 2019 BUDGET</u>	<u>EST % OF 2020 BUDGET</u>	<u>2019 AMOUNT PAID</u>	<u>2020 EST. AMOUNT DUE</u>
ALLEN CITY	2.23175%	2.22956%	\$439,527	\$485,140
ALLEN ISD	7.00859%	7.09306%	\$1,380,292	\$1,543,407
ANNA CITY	0.21739%	0.22549%	\$42,813	\$49,065
ANNA ISD	0.70661%	0.72706%	\$139,161	\$158,203
BLAND ISD	0.00511%	0.00533%	\$1,007	\$1,159
BLUE RIDGE CITY	0.00912%	0.00933%	\$1,796	\$2,031
BLUE RIDGE ISD	0.12176%	0.12414%	\$23,980	\$27,012
CARROLLTON CITY	0.01934%	0.01906%	\$3,808	\$4,147
CELINA CITY	0.30765%	0.33072%	\$60,590	\$71,963
CELINA ISD	0.71167%	0.73289%	\$140,158	\$159,473
COLLIN COLLEGE DISTRICT	3.68558%	3.68579%	\$725,850	\$802,005
COLLIN COUNTY	8.15484%	8.14087%	\$1,606,039	\$1,771,404
COLLIN COUNTY MUD #1	0.19103%	0.20822%	\$37,623	\$45,307
COLLIN COUNTY WCID#3	0.06723%	0.08695%	\$13,240	\$18,919
COMMUNITY ISD	0.49763%	0.49918%	\$98,005	\$108,618
DALLAS CITY	1.37806%	1.33287%	\$271,399	\$290,025
FAIRVIEW CITY	0.22342%	0.21925%	\$44,001	\$47,707
FARMERSVILLE CITY	0.05819%	0.05720%	\$11,461	\$12,447
FARMERSVILLE ISD	0.25608%	0.25445%	\$50,434	\$55,367
FRISCO CITY	2.67628%	2.71815%	\$527,075	\$591,454
FRISCO ISD	13.45918%	13.48422%	\$2,650,692	\$2,934,086

NOTE: THE 2020 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2019 CERTIFIED TAXABLE VALUE AND 2019 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 30, 2019 AND THE 2018 ACTUAL TAX RATE.**

**COLLIN CENTRAL APPRAISAL DISTRICT
2020**

PERCENT OF BUDGET (BASED ON 2019 CERTIFIED ESTIMATE OF VALUE AND 2018 ACTUAL TAX RATE)

<u>TAXING ENTITIES</u>	<u>% OF 2019 BUDGET</u>	<u>EST % OF 2020 BUDGET</u>	<u>2019 AMOUNT PAID</u>	<u>2020 EST. AMOUNT DUE</u>
GARLAND CITY	0.00691%	0.00641%	\$1,360	\$1,394
GUNTER ISD	0.00029%	0.00028%	\$58	\$61
JOSEPHINE CITY	0.01961%	0.02018%	\$3,863	\$4,390
LAVON CITY	0.04785%	0.04830%	\$9,423	\$10,511
LEONARD ISD	0.00607%	0.00591%	\$1,196	\$1,285
LOVEJOY ISD	1.42221%	1.39869%	\$280,095	\$304,348
LOWRY CROSSING CITY	0.01010%	0.01002%	\$1,990	\$2,181
LUCAS CITY	0.12789%	0.12906%	\$25,187	\$28,082
MAGNOLIA POINTE MUD#1	0.00052%	0.00488%	\$102	\$1,062
MCKINNEY CITY	3.78953%	3.76513%	\$746,321	\$819,270
MCKINNEY ISD	7.95008%	7.81358%	\$1,565,712	\$1,700,188
MCKINNEY MUD#1	0.10880%	0.12173%	\$21,427	\$26,487
MCKINNEY MUD#2	0.00000%	0.01634%	\$0	\$3,555
MELISSA CITY	0.20936%	0.22129%	\$41,232	\$48,151
MELISSA ISD	0.66179%	0.72329%	\$130,334	\$157,384
MURPHY CITY	0.40320%	0.38568%	\$79,407	\$83,922
NEVADA CITY	0.00602%	0.00607%	\$1,186	\$1,321
NEW HOPE CITY	0.00353%	0.00353%	\$696	\$768
PARKER CITY	0.11249%	0.11445%	\$22,155	\$24,903
PLANO CITY	6.13294%	6.07217%	\$1,207,840	\$1,321,268
PLANO ISD	25.25871%	24.93746%	\$4,974,526	\$5,426,242

NOTE: THE 2020 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2019 CERTIFIED TAXABLE VALUE AND 2019 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 30, 2019 AND THE 2018 ACTUAL TAX RATE.**

**COLLIN CENTRAL APPRAISAL DISTRICT
2020**

PERCENT OF BUDGET (BASED ON 2019 CERTIFIED ESTIMATE OF VALUE AND 2018 ACTUAL TAX RATE)

<u>TAXING ENTITIES</u>	<u>% OF 2019 BUDGET</u>	<u>EST % OF 2020 BUDGET</u>	<u>2019 AMOUNT PAID</u>	<u>2020 EST. AMOUNT DUE</u>
PRINCETON CITY	0.19163%	0.21647%	\$37,741	\$47,102
PRINCETON ISD	0.63359%	0.68764%	\$124,782	\$149,626
PROSPER TOWN	0.58000%	0.59950%	\$114,227	\$130,448
PROSPER ISD	3.98783%	4.21872%	\$785,375	\$917,969
RICHARDSON CITY	1.47052%	1.43996%	\$289,608	\$313,327
ROCKWALL ISD	0.00035%	0.00032%	\$68	\$70
ROYSE CITY	0.03667%	0.03714%	\$7,221	\$8,080
ROYSE CITY ISD	0.09811%	0.09813%	\$19,323	\$21,353
SACHSE CITY	0.22757%	0.21860%	\$44,818	\$47,567
SEIS LAGOS W.D.	0.02034%	0.02065%	\$4,005	\$4,493
ST. PAUL CITY	0.01141%	0.01142%	\$2,247	\$2,486
TRENTON ISD	0.00611%	0.00587%	\$1,203	\$1,278
VAN ALSTYNE CITY	0.00000%	0.00000%	\$0	\$0
VAN ALSTYNE ISD	0.02498%	0.02487%	\$4,920	\$5,411
WESTON CITY	0.00311%	0.00299%	\$612	\$651
WHITEWRIGHT ISD	0.00243%	0.00233%	\$479	\$507
WYLIE CITY	1.05080%	1.04765%	\$206,947	\$227,962
WYLIE ISD	<u>3.39013%</u>	<u>3.37951%</u>	<u>\$667,663</u>	<u>\$735,362</u>
	100.0000%	100.0000%	\$19,694,300	\$21,759,400

NOTE: THE 2020 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2019 CERTIFIED TAXABLE VALUE AND 2019 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 30, 2019 AND THE 2018 ACTUAL TAX RATE.**