

Travis Central Appraisal District



Budget Work Session

May 25, 2021

11:30 a.m.



TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
 JAMES VALADEZ
 CHAIRPERSON
 BRUCE GRUBE
 VICE CHAIRPERSON
 THERESA BASTIAN
 SECRETARY/TREASURER



MARYA CRIGLER
 CHIEF APPRAISER

BOARD MEMBERS
 TOM BUCKLE
 DEBORAH CARTWRIGHT
 NICOLE CONLEY
 BRUCE FLANT
 ANTHONY NGUYEN
 FEI IPE ULIOA
 BLANCA ZAMORA GARCIA

VIA VIDEOCONFERENCE - The public may hear and view this meeting while in progress online at
<https://us02web.zoom.us/j/362812703>

AGENDA

WORK SESSION – TUESDAY, MAY 25, 2021 – 11 30AM

- 1 CALL TO ORDER
- 2 ESTABLISHMENT OF QUORUM
- 3 WORKSHOP ON DISTRICT BUDGET PREPARATION AND POSSIBLE DIRECTION TO STAFF ON BUDGET PRIORITIES THE BOARD WILL NOT MAKE ANY FINAL DECISIONS REGARDING THE DISTRICT BUDGET AT THIS MEETING
- 4 ADJOURNMENT

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC 551 001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING

- SEC 551 071, Consultation with attorney regarding pending or contemplated litigation settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas
- SEC 551 072, Deliberations regarding real property
- SEC 551 074, Personnel matters to deliberate the appointment, employment evaluation reassignment duties discipline, or dismissal of the Chief Appraiser or other public officer or employee or to hear a complaint or charge
- SEC 551 076, Deliberations regarding security devices

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act Reasonable modifications and equal access to communications will be provided upon request Please call 512 834 9317 extension 313 for information For a sign language interpreter, please call 48 hours prior to meeting

CERTIFICATE OF POSTING

I, Leana Mann Director of Operations of the Travis Central Appraisal District, do hereby certify that on the 20th day of May 2021, by 4 o'clock PM this Notice of Meeting was posted at the District's Offices, located at 850 East Anderson Lane Austin, Texas 78752 This Notice of Meeting was posted in a place readily accessible to the general public at all times for 72 continuous hours prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse and posted on the District's website

Leana Mann

By

Printed Name Leana Mann

Title Deputy Chief of Operations

DRAFT

Came to hand and posted on a Bulletin Board in the Courthouse
Austin, Travis County, Texas on this the 20th day of
May 2021
Dana DeBeauvoir
County Clerk, Travis County, Texas
By Samantha Lopez Deputy

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Dana DeBeauvoir

Dana DeBeauvoir, County Clerk
Travis County, Texas

SAMANTHA LOPEZ



202180668

May 20, 2021 02 32 PM

Fee \$3 00

LOPEZS

2022 BUDGET WORK SESSION

May 25, 2021



TRAVIS CENTRAL
APPRAISAL DISTRICT

FY 2022 PROPOSED BUDGET

- The District is proposing a 23.74% increase in the 2022 budget.
- No change budget in 2021
- Biggest increase- staffing
 - Proposing additional 28 FTEs

Year	Budget Amount	Percentage Increase
2017	\$ 18,103,517	3.49%
2018	\$ 18,827,658	4.00%
2019	\$ 19,486,627	3.50%
2020	\$ 20,193,893	3.63%
2021	\$ 20,193,893	0.00%
2022	\$ 24,986,951	23.74%



FY 2022 PROPOSED BUDGET

- 3rd highest market value in the state
- 2nd lowest Budget as a Percent of Total Levy

CAD	2019 Tax Levy	2020 Budget	% of Levy
Dallas CAD	\$ 7,371,062,620	\$ 29,369,242	0.40%
Travis CAD	\$ 4,673,345,975	\$ 20,193,893	0.43%
Tarrant CAD	\$ 5,275,381,223	\$ 25,828,993	0.49%
Bexar CAD	\$ 3,734,896,111	\$ 18,948,050	0.51%
Harris CAD	\$ 11,948,766,001	\$ 90,728,307	0.76%
El Paso CAD	\$ 1,305,558,884	\$ 16,032,787	1.23%

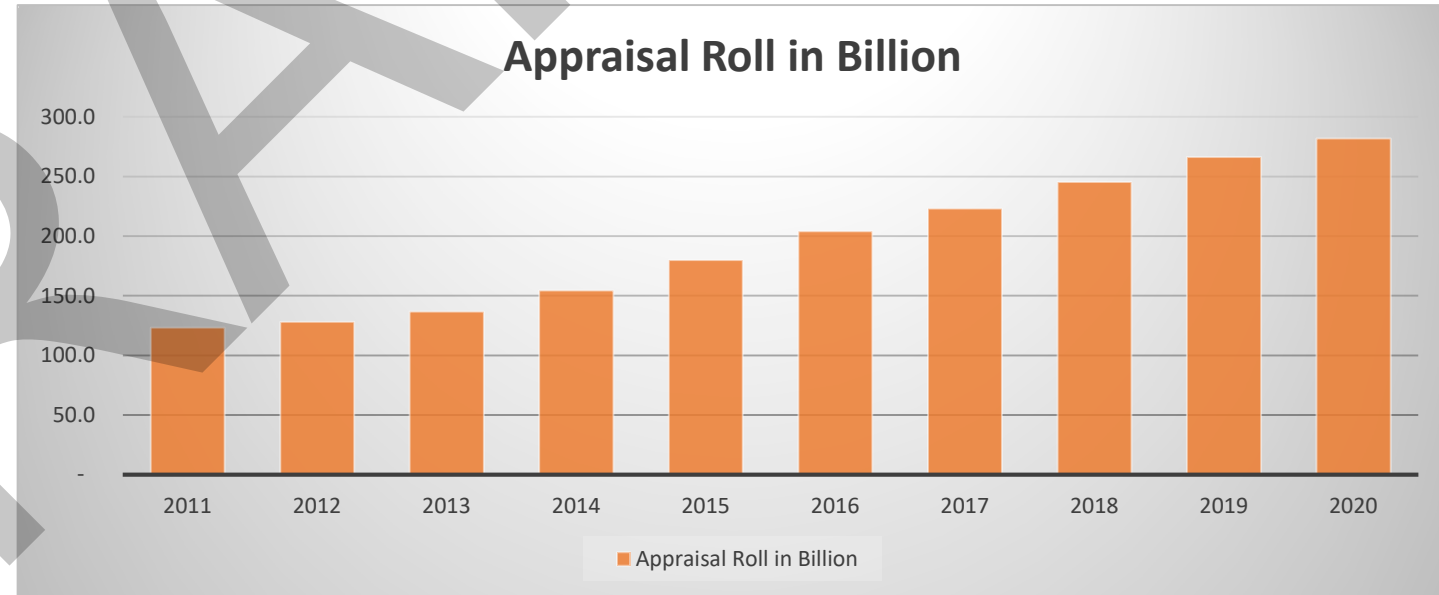
Top 10 CAD by 2019 Value	Market Value (Billions)	% of Total
Harris CAD	\$ 627.1	16.87%
Dallas CAD	\$ 350.6	9.43%
Travis CAD	\$ 268.6	7.22%
Tarrant CAD	\$ 255.1	6.86%
Bexar CAD	\$ 197.6	5.32%
Collin CAD	\$ 181.1	4.87%
Denton CAD	\$ 126.0	3.39%
Fort Bend CAD	\$ 94.9	2.55%
Williamson CAD	\$ 82.9	2.23%
Montgomery CAD	\$ 75.6	2.03%
State Total	\$ 3,717.8	



FY 2022 PROPOSED BUDGET

- Added 62,400 parcels in the last 10 years
- Added \$158.7 billion in value in last 10 years (128.8% increase)

Year	Total Appraisal Roll	Percent Change
2011	\$ 123,196,201,548	2.45%
2012	\$ 128,176,409,480	4.04%
2013	\$ 136,609,794,659	6.58%
2014	\$ 154,513,882,900	13.11%
2015	\$ 179,776,622,324	16.35%
2016	\$ 203,900,582,596	13.42%
2017	\$ 223,147,520,227	9.44%
2018	\$ 245,338,206,315	20.32%
2019	\$ 266,184,989,892	8.50%
2020	\$ 281,851,353,216	5.89%



FY 2022 PROPOSED BUDGET

With added parcels and increasing values, the tasks that the CAD must complete in order to certify the roll have increase substantially.

	2011	2020	10 Year Change	% Change
Field Inspections	79,589	227,564	147,975	185.92%
New Condos	357	908	551	154.34%
New Construction	3,660	9,051	5,391	147.30%
Permits	18,611	30,823	12,212	65.62%
New Subdivision	163	266	103	63.19%
Exemptions Processed	16,218	24,831	8,613	53.11%



FY 2022 PROPOSED BUDGET

- 80% increase in number of protests filed
- 548.3% increase in number of lawsuits filed
- Value under lawsuit increased from \$5.9 billion in 2011 to \$50.5 billion in 2020
- 263.2% increase in number of arbitrations filed

	2011	2020	10 Year Change	% Change
Protests	81,353	147,368	66,015	81.15%
Lawsuits	240	1,556	1,316	548.33%
Arbitrations	114	414	300	263.16%



FY 2022 PROPOSED BUDGET

CAD has taken on increased work with no change in the number of budget positions since 2011.

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
# of Budgeted Personnel	129	130	128	127.5	132	131	132	123	125	129	129



STAFFING

- Additional staffing is needed to complete statutorily mandated tasks
- Proposed legislation could also put a significant unfunded mandates on CADs.
- Propose increasing staff by 28 FTEs 22% Increase in staff

Proposed Increase in FTEs		
Department	Position	Count
Admin/Appeals	Legal Assistant	1
IT	Database Programmer Analyst	1
Customer Service	Customer Service Team Lead	1
Customer Service	Customer Service Representative	3
Appraisal Support	Appraisal Support Clerk	3
Commercial/BPP Appraisal	Commercial Appraiser	5
Commercial/BPP Appraisal	Personal Property Appraiser	1
Residential Appraisal	Residential Manager	1
Residential Appraisal	Residential Team Lead	1
Residential Appraisal	Residential Appraiser	11
	<u>Total</u>	<u>28</u>



STAFFING

- CAD has also struggled to find qualified applicants, especially for clerical positions
- Current pay rates are lower than competing jobs
- Competing with large companies such as Amazon and Tesla

McDonald's and Chipotle have both stated they are raising the hourly wages for employees across the U.S. "These increases, which have already begun, will be rolled out over the next several months and include shifting the entry level range for crew to at least \$11-\$17 an hour", the fast food giant said in a statement, adding that shift managers would be paid at least \$15 an hour.

Amazon stated that they will provide workers with an average starting salary of \$17 per hour and a \$1,000 sign-on bonus depending on the location.



STAFFING

Proposed increase to pay schedule:

	Grades	Proposed Increase	# of Positions Affected	% of Total Workforce
Clerical	1-4	12%	47	30.1%
Appraisers	5-7	7%	65	41.7%
Salary Professionals	8-12	7%	34	21.8%
Management & Executives	13-22	3%	10	6.4%

- Largest increase is to clerical positions
- 93.6% of employees will see at least a 7% increase



OTHER MAJOR INCREASES

- Subscriptions and Data- 26.5% budget increase
 - Create *Reserve for Data Purchases*
 - Allows the District to “save” for full data set purchase over multiple years
 - Provides consistency to the taxing entities
- Legal & Attorney- 39.4% budget increase
 - 548.3% Increase in lawsuits filed since 2011



OTHER MAJOR INCREASES

- Postage & Freight- 61.84%
 - Increase in postage rates
 - Additional mailings
 - Homestead Eligibility, SB2 Postcard
- Telephone- 446% increase
 - ARB telephone solution
 - Received positive feedback on application
 - Will continue to use the platform in 2021 hearings
- Aerial Photography- 18.8%
 - Proposed purchase of Change Finder from aerial imagery vendor
 - Assists appraisers in located new improvements



OTHER MAJOR INCREASES

- Capital Equipment- \$523,791
 - Proposed text message notification system
 - Cosmetic upgrades to Cross Park building
 - PowerStore storage- 35.5TB
 - SQL Server License Upgrade
 - Windows Server Datacenter License Upgrade
 - UPS Battery Replacement (Yearly Budget Item)
 - A/C Repairs & Replacement (Yearly Budget Item)



APPRAISAL REVIEW BOARD

Appraisal Review Board (ARB)

Variance FY 2022 Proposed vs. FY 2021 Adopted

GL Code	Description	FY 2022 Proposed	FY 2021 Adopted	\$ Variance	% Variance
	Personnel Costs				
40100	Per Diem Payments				
	Hearing Cost	1,479,450	1,106,815	372,635	33.67%
	Officer Non-hearing Pay	51,475	30,000	21,475	71.58%
	New Member Orientation	13,500	2,500	11,000	440.00%
	Committee Work	2,000	7,500	(5,500)	-73.33%
	Pay during training	34,000	25,360	8,640	34.07%
	Operating Supplies				
40220	Operating Supplies	5,000	750	4,250	566.67%
	Subscription & Data Purchases				
40231	Books, Publications, Subscriptions & Databases	-	900	(900)	-100.00%
	Training & Education				
40330	Training & Education	10,000	7,500	2,500	33.33%
	Legal Services				
40510	Attorney & Court Costs	35,000	20,000	15,000	75.00%
Total		\$ 1,630,425	\$ 1,201,325	\$ 429,100	35.72%



APPRAISAL REVIEW BOARD

PER DIEM: \$1,530,925

- HEARINGS: \$1,420,000
 - 40 PANELS AT \$500/PANEL X 60 HEARING DAYS = \$1,200,000
 - 20 PANELS AT \$500/PANEL X 22 HEARING DAYS = \$220,000
- OFFICERS:
 - HEARING DAYS: \$725/DAY X 82 HEARING DAYS = \$59,450
 - NONE HEARING DAYS: \$725/DAY X 71 DAYS = \$51,475
 - AVERAGE 2 DAYS/WEEK IN OFFICE
- COMPTROLLER REQUIRED TRAINING:
 - 1 FULL DAY = \$34,000
- NEW MEMBER ORIENTATION = \$13,500
- MEMBER COMMITTEE WORK = \$2,000

SUPPLIES & BOOKS: \$5,000

TRAINING & EDUCATION: \$10,000

LEGAL SERVICES: \$20,000

GRAND TOTAL: \$1,615,425





TRAVIS CENTRAL APPRAISAL DISTRICT

2022 Proposed Budget

May 25, 2021
Budget Workshop

TABLE OF CONTENTS

Executive summary.....	3
Budget Comparison.....	7
Proposed Budget by Department.....	10
Staffing.....	13
Significant increases	16
Personnel Cost	16
Salaries.....	16
Auto Allowance	16
Temporary Staffing.....	17
ARB Per Diem Payments.....	17
Benefit Costs	17
Retirement Contributions.....	17
Other Benefit Cost Increases.....	18
Other Significant Increases.....	18
Postage & Freight- Special Services.....	18
Subscriptions and data expenditures.....	18
Telephone.....	18
Internet.....	18
Legal & Attorney expenditures.....	19
Arbitration Refunds.....	19
Aerial Photography.....	20
Building Maintenance.....	20
Software Maintenance.....	20
Security Services.....	20
Capital equipment	20
Significant Decreases	21
Operating Supplies.....	21
Legal Fees- Expert Witness Reports.....	21
Repair & Maintenance- Equipment.....	21
Appraisal Review Board (ARB)	22
Debt Administration.....	24
850 EAL Holding Corp.....	24

Loan Amortization Schedule.....	25
Reserve Funds.....	28
Department Budgets.....	28
Administration & Appeals.....	29
Information Technology.....	31
Customer Service	32
Appraisal Support.....	33
Commercial & BPP Appraisal.....	34
Residential Appraisal.....	35
850 EAL Holding Corp.....	36

DRAFT

EXECUTIVE SUMMARY

I am pleased to present the proposed budget for the Travis Central Appraisal District (the District) for fiscal year 2022. The District made considerable efforts in the 2021 adopted budget to hold the budget with a 0% increase over the 2020 budget. We anticipated 2021 to be a challenging year for the taxing entities of Travis County. The District has continued to run very lean in terms of personnel, choosing to invest in technological enhancements and automation instead of staffing for positions to complete our mission critical tasks. However, at this point, the District needs more FTEs to be able to complete our statutorily mandated tasks. The current legislative session has also proposed considerable unfunded mandates for appraisal districts that will require additional staff to meet these requirements.

The proposed budget for 2022 totals \$24,986,951, a \$4,793,058 (23.74%) increase over the 2021 adopted budget. The 2022 proposed budget and the previous five year's budgets are provided below:

Year	Budget Amount	Percentage Increase
2017	\$ 18,103,517	3.49%
2018	\$ 18,827,658	4.00%
2019	\$ 19,486,627	3.50%
2020	\$ 20,193,893	3.63%
2021	\$ 20,193,893	0.00%
2022	\$ 24,986,951	23.74%

2020 was one for the history books. In terms of the US economy, we saw a GDP swing from -34.3% in Q2 2020 to a +33.4% in Q3. Streets were empty, those that could, stayed home and our essential workers soldiered on providing society with the necessities. By the end of the year we saw an overall decrease of 3.5% of the US Gross Domestic Product. The uncertainty in our economy and our personal lives put many investors into a hold position for the better part of the year.

Locally, Austin proved to be more "recession proof" than other major metropolitan areas. Economic growth in Austin is expected to continue outpacing much of the rest of the country due in part to its diversified economy and its ability to draw a substantial amount of domestic and international capital. Austin ranked No. 2 in Most Recovered Cities- undoubtedly from our diversified economy and continued population growth. The residential housing market has seen double digit growth due to the low interest rates, population growth, and jobs growth. The Austin population growth between 2019 and 2020 increased 22% compared to the national growth of 6.3%. Many large corporations are moving operations to the Austin MSA, including companies like Amazon, Apple, Oracle and Tesla. The housing market has also been affected by a significantly low inventory of available houses. Austin once again has topped the U.S News & World Report's ranking of the best places to live in the United States. With a diverse and well educated workforce, no state income taxes and a business friendly climate, there are no signs of a slowdown in Austin's popularity and growth, solidifying its boomtown status.

During the 87th Legislature, lawmakers have been working on several significant pieces of legislation that will affect appraisal districts across the state. House Bill 988 has become an omnibus appraisal bill that mandates a multitude of changes throughout the appraisal process while Senate Bill 63 creates new

deadlines that will force appraisal districts to increase staffing to comply with the law. Senate Bill 63 also proposes SMS (text message) notification requirements, which will be a significant unfunded mandate to appraisal districts.

According to the Comptroller's website, Travis CAD has the third highest market value in the state at \$268.6 billion, or 7.22% of the total market value in the State of Texas.

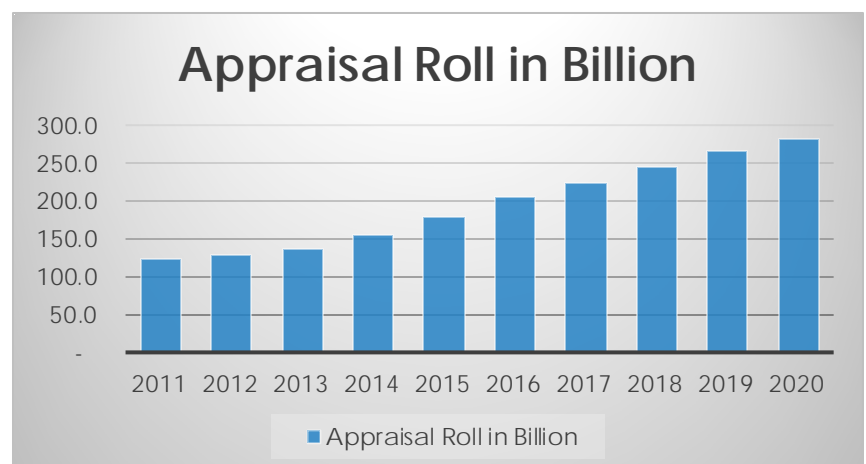
Top 10 CAD by 2019 Value	Market Value (Billions)	% of Total
Harris CAD	\$ 627.1	16.87%
Dallas CAD	\$ 350.6	9.43%
Travis CAD	\$ 268.6	7.22%
Tarrant CAD	\$ 255.1	6.86%
Bexar CAD	\$ 197.6	5.32%
Collin CAD	\$ 181.1	4.87%
Denton CAD	\$ 126.0	3.39%
Fort Bend CAD	\$ 94.9	2.55%
Williamson CAD	\$ 82.9	2.23%
Montgomery CAD	\$ 75.6	2.03%
State Total	\$ 3,717.8	

Comparing the total cost of services provided by the appraisal district to their taxing entities as a percentage of total levy generated is a good indication of an appraisal district's efficiency. Compared to the other metro CADs, Travis CAD has the 2nd lowest budget as a percent of total levy, further showing that Travis CAD continues to operate in a lean and very efficient manner.

CAD	2019 Tax Levy	2020 Budget	% of Levy
Dallas CAD	\$ 7,371,062,620	\$ 29,369,242	0.40%
Travis CAD	\$ 4,673,345,975	\$ 20,193,893	0.43%
Tarrant CAD	\$ 5,275,381,223	\$ 25,828,993	0.49%
Bexar CAD	\$ 3,734,896,111	\$ 18,948,050	0.51%
Harris CAD	\$ 11,948,766,001	\$ 90,728,307	0.76%
El Paso CAD	\$ 1,305,558,884	\$ 16,032,787	1.23%

The parcel count of Travis County has continued to increase year over year. Since 2011, the parcel count has increased by 62,425 parcels (15.8%). The market value of the appraisal roll has seen a 128.8% increase, adding \$158.7 billion in value in 10 years.

Year	Total Appraisal Roll	Percent Change
2011	\$ 123,196,201,548	2.45%
2012	\$ 128,176,409,480	4.04%
2013	\$ 136,609,794,659	6.58%
2014	\$ 154,513,882,900	13.11%
2015	\$ 179,776,622,324	16.35%
2016	\$ 203,900,582,596	13.42%
2017	\$ 223,147,520,227	9.44%
2018	\$ 245,338,206,315	20.32%
2019	\$ 266,184,989,892	8.50%
2020	\$ 281,851,353,216	5.89%



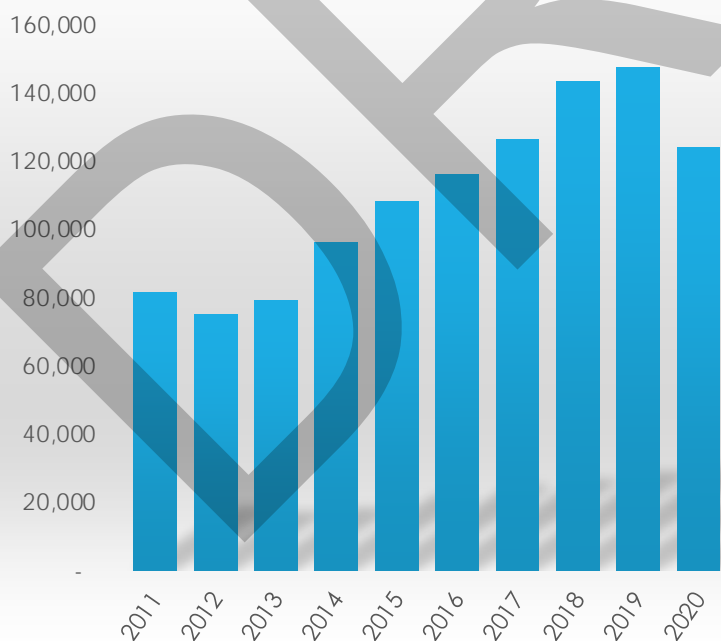
With the added parcel count and increased values, the tasks that the appraisal district must complete in order to certify an appraisal roll have also increased substantially. In the past ten years, the number of field inspection required for our appraisal staff to complete has increased 185.9%. The number of new construction improvements that the District has had to appraise has increased 147.3%. The number of exemption applications processed has increased 53.1%.

	2020	2011	10 Year Change	% Change
Field Inspections	227,564	79,589	147,975	185.92%
New Condos	908	357	551	154.34%
New Construction	9,051	3,660	5,391	147.30%
Permits	30,823	18,611	12,212	65.62%
New Subdivision	266	163	103	63.19%
Exemptions Processed	24,831	16,218	8,613	53.11%

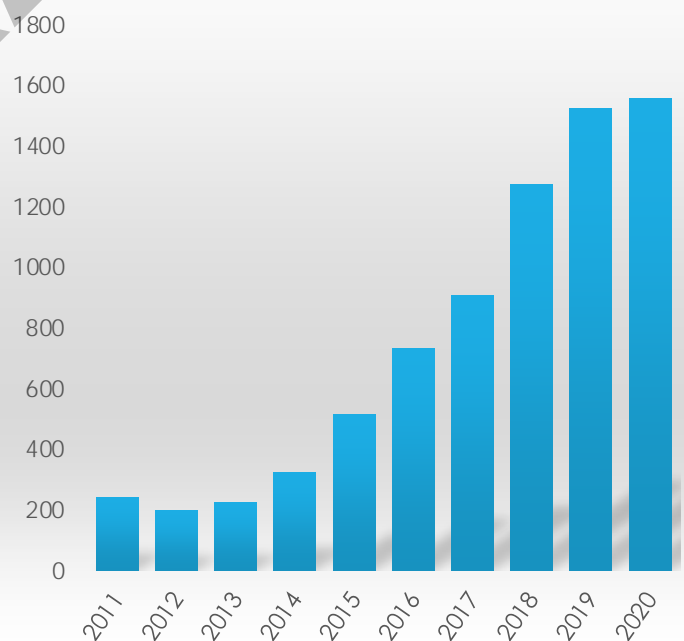
The number of property value protests has increased over 80% with 2019 reaching a record number of 147,368 protests filed. The lawsuits and arbitrations following the protest season have increased significantly, seeing a 548.3% increase in the number of lawsuits filed in 2020 versus 2011. The value of properties under lawsuits has increased from \$5.9 billion in 2011 to \$50.5 billion in 2020. The number of arbitrations filed has increased 263.2% from 114 in 2011 to 414 in 2020.

	2020	2011	10 Year Change	% Change
Protests	147,368	81,353	66,015	81.15%
Lawsuits	1,556	240	1,316	548.33%
Arbitrations	414	114	300	263.16%

10 Year History of Protests Filed



10 Year History of Lawsuits Filed



The District has handled the increased workload while maintaining the same number of budgeted positions as in the 2011 budget.

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
# of Budgeted Personnel	129	130	128	127.5	132	131	132	123	125	129	129

The District has also experienced the same issues as many other employers in the State- the challenge of finding qualified people and a higher turnover rate than has been seen in many years. Coupled with the lower pay rates for certain classes of employees compared to other employers in the market, the staffing challenges have reached critical mass and need to be addressed in order to continue meeting our mission critical tasks.

An overview of the proposed budget, including a discussion on significant proposed increases and decreases, are provided on the following pages.

BUDGET COMPARISON

Travis Central Appraisal District Budget Comparison by Category

Budget Category	2022 Proposed Budget	2021 Adopted Budget	\$ Change	% Change	2020 Adopted Budget	2020 Actual
Personnel Cost	11,850,456	9,471,645	2,378,811	25.12%	9,389,097	8,679,365
Benefit Cost	4,416,126	3,315,329	1,100,797	33.20%	3,180,737	2,566,552
Printing & Mailing						
Services	850,950	733,250	117,700	16.05%	454,300	609,950
Operating Supplies	159,285	172,050	(12,765)	-7.42%	181,850	415,953
Subscriptions & Data						
Purchases	415,426	328,460	86,966	26.48%	189,779	217,026
Training & Education	111,115	112,365	(1,250)	-1.11%	126,655	46,849
Travel Expenditures	10,750	11,250	(500)	-4.44%	46,250	26,052
Utilities	624,147	421,779	202,368	47.98%	426,735	575,710
Legal Services	1,483,500	1,293,000	190,500	14.73%	1,335,000	2,390,497
Professional Services	1,555,169	1,565,356	(10,187)	-0.65%	1,880,061	1,479,990
Insurance	77,000	69,000	8,000	11.59%	82,500	70,094
Aerial Photography	525,297	442,297	83,000	18.77%	524,594	527,960
Rentals	169,370	175,850	(6,480)	-3.68%	134,520	143,626
Building & Equipment Maintenance	405,984	429,486	(23,502)	-5.47%	325,765	361,966
Software Maintenance	685,987	610,347	75,640	12.39%	573,938	596,998
Other Services	373,760	270,970	102,790	37.93%	288,630	203,438
Capital Equipment	523,791	22,265	501,526	2252.53%	304,288	627,794
Debt Administration	748,838	749,194	(356)	-0.05%	749,194	748,838
Total	<u>\$ 24,986,951</u>	<u>\$ 20,193,893</u>	<u>\$ 4,793,058</u>	<u>23.74%</u>	<u>\$ 20,193,893</u>	<u>\$ 20,288,658</u>

2021 Total Budget	\$	20,193,893
2022 Total Budget	\$	24,986,951
\$ Change in Total Budget	\$	4,793,058
% Change in Total Budget		23.74%

Travis Central Appraisal District Budget Comparison

GL Account Title	2022 Proposed Budget	2021 Adopted Budget	\$ Change	% Change	2020 Adopted Budget	2020 Actual
REVENUE:						
Appraisal Revenue	24,986,951	20,193,893	4,793,058	80.82%	19,486,627	20,193,893
Investment earnings	90,000	250,000	(160,000)	277.78%	40,000	97,873
Charges for Services	7,500	15,000	(7,500)	200.00%	30,000	7,648
Miscellaneous revenue	85,000	100,000	(15,000)	117.65%	75,000	89,805
	25,169,451	20,558,893	4,610,558	22.43%	19,631,627	20,389,219
EXPENDITURES:						
Personnel Cost						
Salaries	9,220,184	7,430,023	1,790,161	24.09%	7,330,175	6,513,991
Overtime	151,247	151,247	-	0.00%	148,747	91,657
Temporary Staffing	355,000	300,000	55,000	18.33%	300,000	435,573
Auto Allowance	543,600	418,200	125,400	29.99%	438,000	363,811
ARB Per Diem Payments	1,580,425	1,172,175	408,250	34.83%	1,172,175	1,274,333
Benefit Cost						
Retirement Contributions	1,139,447	669,525	469,922	70.19%	688,680	608,822
Retirement- 401(a)	478,758	385,672	93,086	24.14%	382,600	298,197
Deferred Comp	245,380	198,836	46,544	23.41%	306,080	178,751
Health Insurance	2,101,430	1,636,955	464,475	28.37%	1,383,880	1,145,217
Retiree Healthcare	55,338	106,022	(50,684)	-47.81%	120,385	78,294
Dental Insurance	107,426	98,496	8,930	9.07%	89,122	57,839
Life Insurance	50,558	44,800	5,758	12.85%	34,894	30,057
Disability Insurance	64,309	33,438	30,871	92.32%	34,046	45,348
LTC	31,400	26,500	4,900	18.49%	26,705	22,323
Medicare Contributions	138,840	111,845	26,995	24.14%	110,955	98,464
Employee Programs	3,240	3,240	-	0.00%	3,390	3,240
Printing & Mailing Services						
Printing	273,200	249,750	23,450	9.39%	147,600	224,310
Paper	45,000	45,000	-	0.00%	30,000	6,973
Postage & Freight	283,250	283,500	(250)	-0.09%	131,700	168,960
Postage & Freight- Special						
Services	246,000	152,000	94,000	61.84%	140,000	199,499
Shipping Costs	3,500	3,000	500	16.67%	5,000	10,208
Operating Supplies						
Operating Supplies	82,000	97,750	(15,750)	-16.11%	97,750	52,114
Operating Supplies- Equipment	52,285	42,800	9,485	22.16%	42,800	213,414
Operating Supplies- Software	15,000	21,500	(6,500)	-30.23%	16,300	65,513
Furniture & Equipment	10,000	10,000	-	0.00%	25,000	84,912
Subscription & Data Purchases						
Subscriptions	415,426	328,460	86,966	26.48%	189,779	217,026
Training & Education						
Education & Training	111,115	112,365	(1,250)	-1.11%	126,655	46,849
Travel Expenditures						
Travel, Meals & Lodging	10,750	11,250	(500)	-4.44%	46,250	26,052
Utilities						
Utilities	208,960	211,200	(2,240)	-1.06%	246,260	189,930
Telephone	218,437	40,000	178,437	446.09%	61,000	260,294
Wireless Internet	50,000	50,000	-	0.00%	40,000	41,036
Internet	146,750	120,579	26,171	21.70%	79,475	84,450

GL Account Title	2022 Proposed Budget	2021 Adopted Budget	\$ Change	% Change	2020 Adopted Budget	2020 Actual
Legal Services						
Legal & Attorney	771,000	553,000	218,000	39.42%	890,000	1,703,352
Legal & Attorney- Personnel	2,500	5,000	(2,500)	-50.00%	10,000	1,279
Arbitration Refunds	210,000	85,000	125,000	147.06%	35,000	206,850
Legal Fees- Expert Witness/Reports	500,000	650,000	(150,000)	-23.08%	400,000	479,016
Professional Services						
Accounting & Audit	37,165	28,290	8,875	31.37%	18,290	18,855
Appraisal Services	177,313	171,250	6,063	3.54%	365,000	134,250
Professional Services	1,305,691	1,330,816	(25,125)	-1.89%	1,464,271	1,292,517
Professional Services- Payroll	35,000	35,000	-	0.00%	32,500	34,368
Insurance						
Workers' Compensation	10,000	15,000	(5,000)	-33.33%	32,000	7,879
Unemployment Insurance	35,000	25,000	10,000	40.00%	25,000	31,058
Property Insurance	15,000	12,000	3,000	25.00%	5,500	14,404
Liability Insurance	17,000	17,000	-	0.00%	20,000	16,753
Aerial Photography						
Aerial Photography	525,297	442,297	83,000	18.77%	524,594	527,960
Rentals						
Rental- Office Machines	157,070	154,850	2,220	1.43%	111,520	128,442
Rental- Storage	12,300	21,000	(8,700)	-41.43%	23,000	15,184
Facility Rental	-	-	-	0.00%	-	420
Building & Equipment Maintenance						
Repair & Maintenance- Equipment	166,516	208,069	(41,553)	-19.97%	179,365	144,067
Building Maintenance	141,848	123,797	18,051	14.58%	83,360	137,014
Building Cleaning Service	97,620	97,620	-	0.00%	63,040	80,885
Software Maintenance						
Software Maintenance	685,987	610,347	75,640	12.39%	573,938	596,998
Other Services						
Records Management	7,700	8,500	(800)	-9.41%	9,000	5,632
Dues & Membership	13,760	13,220	540	4.08%	16,130	11,672
Advertising & Legal Notices	31,200	36,600	(5,400)	-14.75%	20,500	52,712
Employee Appreciation	24,000	24,000	-	0.00%	31,000	868
BOD	30,500	34,750	(4,250)	-12.23%	31,100	27,143
Security Service	250,000	137,800	112,200	81.42%	165,000	91,876
Deed Copies	3,000	2,500	500	20.00%	2,500	3,046
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	966
Vehicle Maintenance	1,200	1,200	-	0.00%	600	920
Bank Fees	10,000	10,000	-	0.00%	10,000	8,298
Credit Card Fees	600	600	-	0.00%	1,000	305
Property Taxes	-	-	-	0.00%	-	3,477
Capital Equipment						
Capital Equipment	523,791	22,265	501,526	2252.53%	304,288	627,794
Capital Equipment- 850 EAL	-	-	-	0.00%	-	7,856,483
Debt Administration						
Debt Service- Principal	358,859	343,933	14,926	4.34%	325,952	333,889
Debt Service- Interest	389,979	405,261	(15,282)	-3.77%	423,242	414,949
Total	\$ 24,986,951	\$ 20,193,893	\$ 4,793,058	23.74%	\$ 20,193,894	\$ 28,149,038

PROPOSED BUDGET BY DEPARTMENT

Travis Central Appraisal District Budget by Department

GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
Personnel Cost									
Salaries	1,456,265	1,023,571	828,788	708,767	1,701,244	3,501,549	-	-	9,220,184
Overtime	15,000	10,000	18,667	22,080	5,500	80,000	-	-	151,247
Temporary Staffing	25,000	-	125,000	150,000	25,000	30,000	-	-	355,000
Auto Allowance	2,400	-	6,600	-	165,000	369,600	-	-	543,600
Per Diem Payments	-	-	-	-	-	-	1,580,425	-	1,580,425
Benefit Cost									
Retirement Contributions	176,271	121,805	113,501	102,193	205,423	420,254	-	-	1,139,447
Retirement- 401(a) Contributions	74,063	51,179	47,689	42,938	86,312	176,577	-	-	478,758
Deferred Comp	43,032	25,589	23,845	21,469	43,156	88,289	-	-	245,380
Health Insurance	352,384	162,411	262,357	249,864	324,823	749,591	-	-	2,101,430
Retiree Healthcare	55,338	-	-	-	-	-	-	-	55,338
Dental Insurance	47,301	5,584	9,019	8,589	11,166	25,767	-	-	107,426
Life Insurance	7,821	5,404	5,037	4,534	9,115	18,647	-	-	50,558
Disability Insurance	9,524	5,866	7,507	7,092	10,690	23,630	-	-	64,309
LTC	3,400	2,600	4,200	4,000	5,200	12,000	-	-	31,400
Medicare Contributions	21,478	14,842	13,830	12,452	25,031	51,207	-	-	138,840
Employee Programs	3,240	-	-	-	-	-	-	-	3,240
Printing & Mailing Services									
Printing	83,100	189,200	100	50	250	500	-	-	273,200
Paper	45,000	-	-	-	-	-	-	-	45,000
Postage & Freight	283,250	-	-	-	-	-	-	-	283,250
Postage & Freight	-	246,000	-	-	-	-	-	-	246,000
Shipping Costs	3,500	-	-	-	-	-	-	-	3,500

GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
Operating Supplies									
Operating Supplies	29,000	42,500	500	1,000	1,000	3,000	5,000	-	82,000
Operating Supplies- Equipment	-	52,285	-	-	-	-	-	-	52,285
Operating Supplies- Software	-	15,000	-	-	-	-	-	-	15,000
Furniture & Equipment	10,000	-	-	-	-	-	-	-	10,000
Subscriptions & Data Purchases									
Books, Publications, Subscriptions	252,756	3,100	16,970	-	139,875	2,725	-	-	415,426
Training & Education									
Education & Training	54,615	5,500	500	500	12,500	27,500	10,000	-	111,115
Travel Expenditures									
Travel, Meals & Lodging	10,750	-	-	-	-	-	-	-	10,750
Utilities									
Utilities	208,960	-	-	-	-	-	-	-	208,960
Telephone	218,437	-	-	-	-	-	-	-	218,437
Wireless Internet	50,000	-	-	-	-	-	-	-	50,000
Internet	66,000	80,750	-	-	-	-	-	-	146,750
Legal Services									
Legal & Attorney	736,000	-	-	-	-	-	35,000	-	771,000
Legal & Attorney- Personnel	2,500	-	-	-	-	-	-	-	2,500
Arbitration Refunds	210,000	-	-	-	-	-	-	-	210,000
Legal Fees- Expert Witness/Reports	500,000	-	-	-	-	-	-	-	500,000
Professional Services									
Accounting & Audit	37,165	-	-	-	-	-	-	-	37,165
Appraisal Services	177,313	-	-	-	-	-	-	-	177,313
Professional Services	100,020	999,371	30,000	176,300	-	-	-	-	1,305,691
Professional Services- Payroll	35,000	-	-	-	-	-	-	-	35,000
Insurance									
Workers' Compensation	10,000	-	-	-	-	-	-	-	10,000
Unemployment Insurance	35,000	-	-	-	-	-	-	-	35,000
Property Insurance	15,000	-	-	-	-	-	-	-	15,000
Liability Insurance	17,000	-	-	-	-	-	-	-	17,000

GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
Aerial Photography									
Aerial Photography	-	525,297	-	-	-	-	-	-	525,297
Rentals									
Rental- Office Machines	157,070	-	-	-	-	-	-	-	157,070
Rental- Storage	4,500	7,800	-	-	-	-	-	-	12,300
Building & Equipment Maintenance									
Repair & Maintenance- Equipment	19,916	144,500	2,100	-	-	-	-	-	166,516
Building Maintenance	141,848	-	-	-	-	-	-	-	141,848
Building Cleaning Service	97,620	-	-	-	-	-	-	-	97,620
Software Maintenance									
Software Maintenance	-	685,987	-	-	-	-	-	-	685,987
Other Services									
Records Management	7,700	-	-	-	-	-	-	-	7,700
Dues & Membership	8,470	90	1,090	90	1,200	2,820	-	-	13,760
Advertising & Legal Notices	31,200	-	-	-	-	-	-	-	31,200
Employee Appreciation	24,000	-	-	-	-	-	-	-	24,000
BOD	30,500	-	-	-	-	-	-	-	30,500
Security Service	250,000	-	-	-	-	-	-	-	250,000
Deed Copies	-	-	3,000	-	-	-	-	-	3,000
Vehicle Fuel	1,800	-	-	-	-	-	-	-	1,800
Vehicle Maintenance	1,200	-	-	-	-	-	-	-	1,200
Bank Fees	10,000	-	-	-	-	-	-	-	10,000
Credit Card Fees	600	-	-	-	-	-	-	-	600
Capital Equipment									
Capital Equipment	410,745	113,046	-	-	-	-	-	-	523,791
Debt Administration									
Debt Service- Principal	-	-	-	-	-	-	-	358,859	358,859
Debt Service- Interest	-	-	-	-	-	-	-	389,979	389,979
<u>Total</u>	<u>\$ 6,680,052</u>	<u>\$ 4,539,277</u>	<u>\$ 1,520,300</u>	<u>\$ 1,511,918</u>	<u>\$ 2,772,485</u>	<u>\$ 5,583,656</u>	<u>\$ 1,630,425</u>	<u>\$ 748,838</u>	<u>\$ 24,986,951</u>

STAFFING

The current Legislature has proposed many changes related to property tax administration.

Senate Bill 63 will impose a slew of new deadlines for action on exemption and special appraisal applications. To meet those deadlines, additional staff will be required to determine within 30 days whether more information is needed from the property owner and provide a detailed response if the application is denied. Additional notice and reminders of formal hearing dates will reduce the number of no-shows and increase workload. The bill also establishes an October deadline for completion of all protests, reinforcing the need for the District to have the appraisers necessary for the ARB to work efficiently.

House Bill 988 creates a binding arbitration process to resolve claims of a procedural violation by the Appraisal Review Board or the District. The omnibus appraisal bill also limits the ability for the CAD to send corrected NOAV, requires account creation and/or consolidation at the owner's request, increases reporting requirements, dictates that additional information be included in board orders, provides electronic board order delivery, mandates informal settlement conferences and codifies the single-member ARB panels that some appraisal districts tried during the pandemic.

The combined effect of the numerous process changes in these and other bills will substantially increase the workload for District staff. This is in addition to the additional workload the District has undergone over the last ten years as outlined in the executive summary. In order to continue meeting our mission critical tasks, the District is proposing adding an additional 28 full-time equivalents (FTEs) to the 2022 budget. This increase in FTEs would bring the total positions from 129 in the 2021 budget to 157 in the 2022 proposed budget, a 22% increase in FTEs.

Proposed Increase in FTEs		
Department	Position	Count
Admin/Appeals	Legal Assistant	1
IT	Database Programmer Analyst	1
Customer Service	Customer Service Team Lead	1
Customer Service	Customer Service Representative	3
Appraisal Support	Appraisal Support Clerk	3
Commercial/BPP Appraisal	Commercial Appraiser	5
Commercial/BPP Appraisal	Personal Property Appraiser	1
Residential Appraisal	Residential Manager	1
Residential Appraisal	Residential Team Lead	1
Residential Appraisal	Residential Appraiser	11
	<u>Total</u>	<u>28</u>

The District has also experienced a significant challenge in finding qualified applicants and filling positions. With the cost of living in Austin and the surrounding areas increasing exponentially over the past few years, our pay rates are lower than competing jobs, especially in the clerical sector. With large scale businesses moving to Austin, such as Tesla and Amazon, the pay rate for clerical positions will continue to increase as the demand for these positions increases.

In a recent article, Amazon stated that they will provide workers with an average starting salary of \$17 per hour and a \$1,000 sign-on bonus depending on the location. McDonald's and Chipotle have both stated they are raising the hourly wages for employees across the U.S. "These increases, which have already begun, will be rolled out over the next several months and include shifting the entry level range for crew to at least \$11-\$17 an hour", the fast food giant said in a statement, adding that shift managers would be paid at least \$15 an hour.

The District is proposing increasing the entire pay grade system from 12% in clerical and support positions to 3% in executive and management level positions.

	Grades	Proposed Increase	# of Positions Affected	% of Total Workforce
Clerical	1-4	12%	47	30.1%
Appraisers	5-7	7%	65	41.7%
Salary Professionals	8-12	7%	34	21.8%
Management & Executives	13-22	3%	10	6.4%

The following page shows current rate, proposed rate, and annual increase for each grade in the District's pay schedule.

2021 Pay Grade				2022 Proposed Pay Grade				Proposed Annual Increase			
Grade	Min	Max	Salary Min	Salary Max	Min2	Max3	Salary Min4	Salary Max5	Min Step	Max Step	% Increase
1	12.59	17.63	26,187.20	36,670.40	14.10	19.75	29,329.66	41,070.85	3,142.46	4,400.45	12%
2	15.77	22.09	32,801.60	51,460.86	17.66	24.74	36,737.79	51,460.86	3,936.19	5,513.66	12%
3	18.94	26.52	39,395.20	61,780.99	21.21	29.70	44,122.62	61,780.99	4,727.42	6,619.39	12%
4	19.52	27.33	40,601.60	63,667.97	21.86	30.61	45,473.79	63,667.97	4,872.19	6,821.57	12%
5	20.70	28.98	43,056.00	64,497.89	22.15	31.01	46,069.92	64,497.89	3,013.92	4,219.49	7%
6	23.40	32.77	48,672.00	72,932.91	25.04	35.06	52,079.04	72,932.91	3,407.04	4,771.31	7%
7	25.19	35.27	52,395.20	78,496.91	26.95	37.74	56,062.86	78,496.91	3,667.66	5,135.31	7%
8	26.34	36.88	54,787.20	82,080.13	28.18	39.46	58,622.30	82,080.13	3,835.10	5,369.73	7%
9	28.17	39.44	58,593.60	87,777.66	30.14	42.20	62,695.15	87,777.66	4,101.55	5,742.46	7%
10	29.55	41.38	61,464.00	92,095.33	31.62	44.28	65,766.48	92,095.33	4,302.48	6,024.93	7%
11	31.31	43.84	65,124.80	97,570.30	33.50	46.91	69,683.54	97,570.30	4,558.74	6,383.10	7%
12	33.04	46.26	68,723.20	102,956.26	35.35	49.50	73,533.82	102,956.26	4,810.62	6,735.46	7%
13	34.76	48.67	72,300.80	104,270.61	35.80	50.13	74,469.82	104,270.61	2,169.02	3,037.01	3%
14	36.51	51.12	75,940.80	109,519.49	37.61	52.65	78,219.02	109,519.49	2,278.22	3,189.89	3%
15	37.39	52.36	77,771.20	112,176.06	38.51	53.93	80,104.34	112,176.06	2,333.14	3,267.26	3%
16	39.76	55.67	82,700.80	119,267.41	40.95	57.34	85,181.82	119,267.41	2,481.02	3,473.81	3%
17	42.30	59.23	87,984.00	126,894.35	43.57	61.01	90,623.52	126,894.35	2,639.52	3,695.95	3%
18	44.83	62.77	93,246.40	134,478.45	46.17	64.65	96,043.79	134,478.45	2,797.39	3,916.85	3%
19	47.37	66.33	98,529.60	142,105.39	48.79	68.32	101,485.49	142,105.39	2,955.89	4,138.99	3%
20	52.30	73.23	108,784.00	156,887.95	53.87	75.43	112,047.52	156,887.95	3,263.52	4,569.55	3%
21	69.01	96.63	143,540.80	207,020.11	71.08	99.53	147,847.02	207,020.11	4,306.22	6,029.71	3%
22	91.06	127.51	189,404.80	273,177.42	93.79	131.34	195,086.94	273,177.42	5,682.14	7,956.62	3%

The total cost of this proposed pay schedule adjustment for the 2022 fiscal year is approximately \$625,000. We will also be proposing an agenda item for the Board's discussion and possible action to make these pay adjustments effective during 2021 so that the District can increase the pool of qualified applicants for current open positions as well as compensate the current staff based on our analysis of the labor force and current market conditions. The total cost to make this adjustment effective in May 2021 is approximately \$275,000.

SIGNIFICANT INCREASES

Travis Central Appraisal District

Significant Increases

GL Account Title	2022	2021	\$ Change	% Change
	Proposed Budget	Adopted Budget		
Personnel Cost				
Salaries	9,220,184	7,430,023	1,790,161	24.09%
Temporary Staffing	355,000	300,000	55,000	18.33%
Auto Allowance	543,600	418,200	125,400	29.99%
ARB Per Diem Payments	1,580,425	1,172,175	408,250	34.83%
Benefit Costs				
Retirement Contributions	1,139,447	669,525	469,922	70.19%
Retirement- 401(a)	478,758	385,672	93,086	24.14%
Deferred Comp	245,380	198,836	46,544	23.41%
Health Insurance	2,101,430	1,636,955	464,475	28.37%
Disability Insurance	64,309	33,438	30,871	92.32%
Medicare Contributions	138,840	111,845	26,995	24.14%
Other Significant Increases				
Postage & Freight- Special Services	246,000	152,000	94,000	61.84%
Books, Publications, Subscriptions	415,426	328,460	86,966	26.48%
Telephone	218,437	40,000	178,437	446.09%
Internet	146,750	120,579	26,171	21.70%
Legal & Attorney	771,000	553,000	218,000	39.42%
Arbitration Refunds	210,000	85,000	125,000	147.06%
Aerial Photography	525,297	442,297	83,000	18.77%
Building Maintenance	141,848	123,797	18,051	14.58%
Software Maintenance	685,987	610,347	75,640	12.39%
Security Service	250,000	137,800	112,200	81.42%
Capital Equipment	523,791	22,265	501,526	2252.53%

Personnel Cost

SALARIES

As outlined in the staffing summary above, TCAD is requesting an additional 28 FTEs in the 2022 proposed budget, a 22% increase in staffing. The vast majority of the budget increases presented in the proposed budget are due to the proposed increase in staffing.

AUTO ALLOWANCE

Each appraiser is paid \$6,600 per year in auto allowance to cover the cost associated with using their personal vehicle for TCAD purposes. TCAD is proposing adding 19 appraiser positions to the 2022 budget.

TEMPORARY STAFFING

For the past two protest seasons, the District has contracted with recently retired employees to assist with the protest hearings. The additional \$55,000 in temporary staffing is related to hiring recently retired employees to assist during the protest season.

ARB PER DIEM PAYMENTS

Detailed information on the ARB proposed budget is provided in the ARB Proposed Budget section which can be found on page 20.

Benefit Costs

RETIREMENT CONTRIBUTIONS

The District's TCDRS annually required contribution rate (ARC), increased from 8.68% in 2021 to 11.90% in 2022. The increase in the ARC is due to a change in the investment return assumption made by TCDRS at the recommendation of the actuaries. The long-term outlook anticipates all rates and returns will remain below historical norms. Long-term forecasts show decreased returns across all asset classes. The TCDRS board reduced the investment return assumption to 7.5%. The investment return assumption is an important piece to the funding formula that TCDRS uses and most employers will see increases in the ARC for 2022.

2022 Plan	
Basic Plan Options	
Employee Deposit Rate	7%
Employer Matching	250%
Prior Service Credit	100%
Retirement Eligibility	
Age 60 (Vesting)	10 years of service
Rule of	75 years total age + service
At Any Age	30 years of service
Optional Benefits	
Partial Lump Sum	No
Group Term Life	None
Retirement Plan Funding	
Total Normal Cost Rate	17.59%
Employee Deposit Rate	<u>-7.00%</u>
Employer-Paid Normal Cost Rate	10.59%
UAAL / (OAAL) Rate	<u>1.31%</u>
Required Rate	11.90%
Elected Rate	8.68%
Total Contribution Rate	
Retirement Plan Rate	11.90%
(greater of required and elected rate)	
Group Term Life Rate	<u>N/A</u>
Total Contribution Rate	11.90%

OTHER BENEFIT COST INCREASES

The other benefit line items are increases as a direct result of adding 28 additional staff.

Other Significant Increases

POSTAGE & FREIGHT- SPECIAL SERVICES

The District added additional mail outs in 2020 and 2021. The District is now required to send a homestead eligibility mail out to any property owner who might qualify for a homestead exemption. In prior years, the District included this information with the Notice of Appraised Value mailing; however, the tax code now requires this mail out be separate from the Notice of Appraised Value. The SB2 postcard also added additional postage costs. The additional mailings coupled with increasing postage rates account for the \$94,000 increase in postage expenditures.

SUBSCRIPTIONS AND DATA EXPENDITURES

The overall cost of subscriptions and data purchases have decreased since 2021. However, due to the critical nature of our Carahsoft data purchase, the District has proposed to set up a new reserve account and budget annual for the purchase of data in future years. The cost of a full data set purchase would be upwards of \$225,000. Budgeting annually to this reserve fund would allow the district to save for a future data purchase without increasing the budget in the corresponding year. This provides the taxing entities with consistency in our budget. The District would plan to purchase a full data set every 2 to 3 years.

TELEPHONE

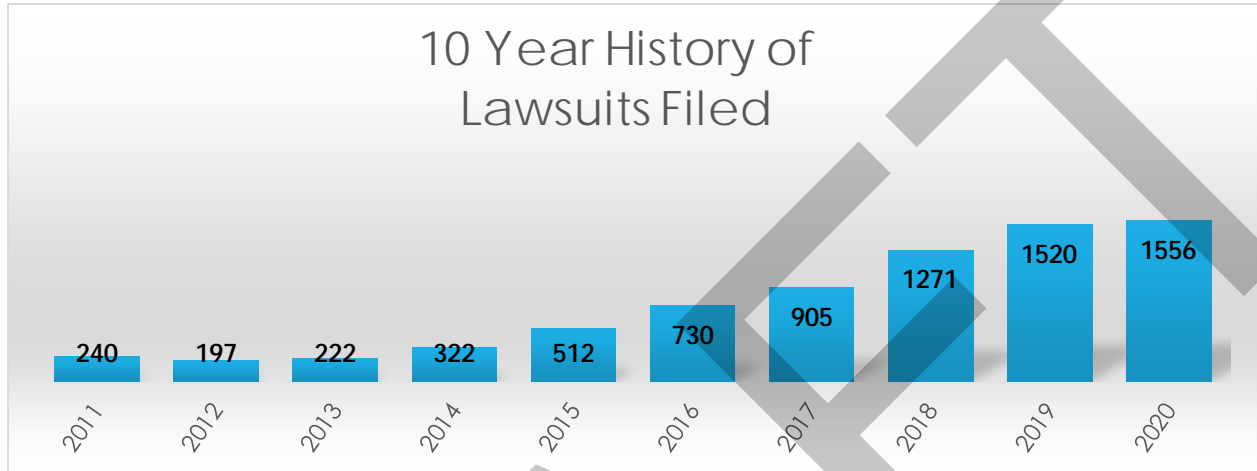
The District purchased and implemented the Sonexis conference manager system in 2020 in response to the COVID 19 pandemic. We received positive feedback from property owners about the system, and plan to continue using the system for the 2021 hearings. The system has a monthly charge per minute and a budget item has been added to the 2022 proposed budget to cover 2022 expenditures consistent with 2020 charges.

INTERNET

In preparation for our move to our new CAMA software service, the District purchased a redundant internet connection in the case of failure. If our main internet connection went down, a router would switch the service over to the redundant connection to allow for staff to continue working. It is critical that during the protest season, our CAMA system remains operational at all times. This secondary connection would help meet the critical goal of 99.99% uptime.

LEGAL & ATTORNEY EXPENDITURES

In the past 10 years, the number of lawsuits filed has increased 548.3% from 240 in 2011 to 1,556 in 2020. The value under lawsuits has increased \$44.6 billion from \$5.9 billion in 2011 to over \$50.5 billion in 2020. With this significant increase in litigation, the District has had to increase the litigation budget each of the last 6 years. With legislation, such as HB380 from the 2019 session, we anticipate the number of lawsuits will continue to increase in the future.



ARBITRATION REFUNDS

The number of arbitrations filed has increased 263.2% in the last 10 years. It is important to note that arbitration refunds are typically made the following fiscal year. For example, during the 2020 fiscal year the District paid arbitration refunds in the amount of \$206,850. These refunds corresponded to the 678 arbitrations filed for the 2019 property value year. In 2019, there was a legislative change that required local arbitrators be used- i.e. the arbitrators deciding the values of Travis County arbitrations live within Travis County. The District noticed a significant reduction in the number of applicable arbitrators. The District has also noticed a significant increase in the number of arbitration decisions made in favor of the taxpayer.

Year	Count	Refunds
2011	114	\$ 2,280
2012	60	\$ 21,304
2013	43	\$ 1,850
2014	61	\$ 4,050
2015	98	\$ 3,600
2016	199	\$ 18,900
2017	227	\$ 19,150
2018	438	\$ 33,400
2019	678	\$ 81,150
2020	414	\$ 206,850

AERIAL PHOTOGRAPHY

The District has included the purchase of change finder through our aerial photography provider in the 2022 proposed budget. Change Finder takes the previous year's aerial imagery and overlays the current year's aerial imagery and notes any changes in the images. This feature helps staff identify new construction within the County. The total cost of the Change Finder feature is \$83,000.

BUILDING MAINTENANCE

The proposed budget includes an increase for building maintenance. The new building has 4 times the number of AC units. The cost for filter replacement on the units increased. The building also has double the square footage and the cost to maintain the building has increased. The total increase over the 2021 adopted budget is \$18,051.

SOFTWARE MAINTENANCE

The District's maintenance cost associated with the current CAMA system will increase \$10,256 in 2022. The District also will be moving to Microsoft 365 as Microsoft phases out the Exchange server addition. The annual licensing cost of Microsoft 365 is \$29,384. The cost for antivirus protection has increased \$17,500 over the 2021 budget amount. With the increasing number of government agencies experiencing cyber-attacks, the District has implemented additional protections, which have increased the annual cost.

SECURITY SERVICES

The District expects to begin in-person hearings as soon as the social distancing requirements are lifted in Travis County. With the increase in appraised values associated with the residential market in Travis County, the number of irate taxpayers will increase. We have seen this trend in year's past and have budgeted to have 5 sheriff's deputies in the building during the formal hearing season.

CAPITAL EQUIPMENT

The District has planned the following capital expenditures for the 2022 budget year:

Capital Expenditure	Budget Amount
Purchase and implementation of text message system for appointments as required by SB63	\$300,000
Cosmetic Upgrades to Cross Park Office building in preparation of sale, to include painting and tile repair	\$100,000
A/C Repairs and Replacements	\$10,745
PowerStore Storage for Colo Cluster- 35.5 TB	\$49,802
SQL Server License Upgrade	\$18,435
Windows Server Datacenter License Upgrade	\$35,638
UP Battery Replacement	\$9,170
Total Capital Expenditures	\$523,790

SIGNIFICANT DECREASES

Travis Central Appraisal District Significant Decreases

GL Account Title	2022	2021	\$ Change	% Change
	Proposed Budget	Adopted Budget		
Operating Supplies	82,000	97,750	(15,750)	-16.11%
Legal Fees- Expert Witness/Reports	500,000	650,000	(150,000)	-23.08%
Repair & Maintenance- Equipment	166,516	208,069	(41,553)	-19.97%

Operating Supplies

There is no denying that the COVID-19 pandemic has changed everyone's lives in regards to wearing masks, working remotely, limiting social gatherings etc. One of the few positive impacts realized by employers and employees across the country has been the cost savings associated with remote work. The cost of printing supplies has been reduced in the 2022 proposed budget to better reflect the actual expenditures.

Legal Fees- Expert Witness Reports

The District significantly increased the legal fees associated with expert witness reports in the 2021 adopted budget. With the increased number of lawsuits each year, the District anticipated an equal increase in expert witness report fees. However, that was not the case and the District reduced the budget line item by \$150,000. This was due to more cases being settled during the earlier stages of litigation before an expert designation and report were required per the agreed scheduling order.

Repair & Maintenance- Equipment

The 2022 proposed budget includes a decrease of \$41,553 in repair and maintenance equipment contracts which is directly related to the Dell Gold Support. Over the past few years, the District has transitioned to a virtual environment to include VMware hosts and virtual servers. While the hosts still require hardware maintenance and support agreements, the virtual servers do not. Replacing physical servers that had reached end of life and had a higher maintenance cost with new virtual servers has reduced the cost of our hardware support contract through Dell by \$41,235 annually.

APPRAISAL REVIEW BOARD (ARB)

The TARB Chairman submitted his recommendation for the 2022 proposed budget for the ARB, and it is included on the following page for your review. The recommendation is a 35.72% (\$429,100) increase over the 2021 adopted budget amount.

Appraisal Review Board (ARB)

Variance FY 2022 Proposed vs. FY 2021 Adopted

GL Code	Description	FY 2022 Proposed	FY 2021 Adopted	\$ Variance	% Variance
	Personnel Costs				
40100	Per Diem Payments				
	Hearing Cost	1,479,450	1,106,815	372,635	33.67%
	Officer Non-hearing Pay	51,475	30,000	21,475	71.58%
	New Member Orientation	13,500	2,500	11,000	440.00%
	Committee Work	2,000	7,500	(5,500)	-73.33%
	Pay during training	34,000	25,360	8,640	34.07%
	Operating Supplies				
40220	Operating Supplies	5,000	750	4,250	566.67%
	Subscription & Data Purchases				
40231	Books, Publications, Subscriptions & Databases	-	900	(900)	-100.00%
	Training & Education				
40330	Training & Education	10,000	7,500	2,500	33.33%
	Legal Services				
40510	Attorney & Court Costs	35,000	20,000	15,000	75.00%
Total		\$ 1,630,425	\$ 1,201,325	\$ 429,100	35.72%

TRAVIS APPRAISAL REVIEW BOARD
REQUESTED BUDGET FOR 2022

PER DIEM: \$1,530,925

- HEARINGS: \$1,420,000
 - 40 PANELS AT \$500/PANEL X 60 HEARING DAYS = \$1,200,000
 - 20 PANELS AT \$500/PANEL X 22 HEARING DAYS = \$220,000
- OFFICERS:
 - HEARING DAYS: \$725/DAY X 82 HEARING DAYS = \$59,450
 - NONE HEARING DAYS: \$725/DAY X 71 DAYS = \$51,475
 - AVERAGE 2 DAYS/WEEK IN OFFICE
- COMPTROLLER REQUIRED TRAINING:
 - 1 FULL DAY = \$34,000
- NEW MEMBER ORIENTATION = \$13,500
- MEMBER COMMITTEE WORK = \$2,000

SUPPLIES & BOOKS: \$5,000

TRAINING & EDUCATION: \$10,000

LEGAL SERVICES: \$20,000

GRAND TOTAL: \$1,615,425

DEBT ADMINISTRATION

850 EAL Holding Corp.

The debt payments for 2022 are scheduled as follows:

Year	Principal	Interest	Total
2019	164,175.20	210,243.76	374,418.96
2020	329,314.58	419,523.34	748,837.92
2021	343,769.69	405,068.23	748,837.92
2022	358,859.32	389,978.60	748,837.92
2023	374,611.29	374,226.63	748,837.92
2024	391,054.69	357,783.23	748,837.92
2025	408,219.87	340,618.05	748,837.92
2026	426,138.49	322,699.43	748,837.92
2027	444,843.66	303,994.26	748,837.92
2028	464,369.88	284,468.04	748,837.92
2029	484,753.20	264,084.72	748,837.92
2030	506,031.23	242,806.69	748,837.92
2031	528,243.25	220,594.67	748,837.92
2032	551,430.25	197,407.67	748,837.92
2033	575,635.05	173,202.87	748,837.92
2034	600,902.29	147,935.63	748,837.92
2035	627,278.64	121,559.28	748,837.92
2036	654,812.76	94,025.16	748,837.92
2037	683,555.48	65,282.44	748,837.92
2038	713,559.85	35,278.07	748,837.92
2039	368,441.32	5,977.64	374,418.96
Total	\$ 10,000,000.00	\$ 4,976,758.40	\$ 14,976,758.40

Loan Amortization Schedule



Travis Central Appraisal District

Lease Purchase Amortization Schedule
850 E. Anderson Lane

ENTER VALUES

Loan amount	\$10,000,000.00
Interest rate	4.319%
Loan term in years	20
Payments made per year	4
Loan repayment start date	9/1/2019
Optional extra payments	\$0.00

LOAN SUMMARY

Scheduled payment	\$187,209.48
Scheduled number of payments	80
Actual number of payments	80
Years saved off original loan term	0.00
Total early payments	\$0.00
Total interest	\$4,976,758.40
LENDER NAME	Government Capital Corp.

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	9/1/2019	2019	\$10,000,000.00	\$187,209.48	\$187,209.48	\$84,033.37	\$103,176.11	\$9,915,966.63	\$103,176.11
2	12/1/2019	2019	\$9,915,966.63	\$187,209.48	\$187,209.48	\$80,141.83	\$107,067.65	\$9,835,824.80	\$210,243.76
3	3/1/2020	2020	\$9,835,824.80	\$187,209.48	\$187,209.48	\$81,007.16	\$106,202.32	\$9,754,817.64	\$316,446.08
4	6/1/2020	2020	\$9,754,817.64	\$187,209.48	\$187,209.48	\$81,881.84	\$105,327.64	\$9,672,935.80	\$421,773.72
5	9/1/2020	2020	\$9,672,935.80	\$187,209.48	\$187,209.48	\$82,765.96	\$104,443.52	\$9,590,169.84	\$526,217.24
6	12/1/2020	2020	\$9,590,169.84	\$187,209.48	\$187,209.48	\$83,659.62	\$103,549.86	\$9,506,510.22	\$629,767.10
7	3/1/2021	2021	\$9,506,510.22	\$187,209.48	\$187,209.48	\$84,562.94	\$102,646.54	\$9,421,947.28	\$732,413.64
8	6/1/2021	2021	\$9,421,947.28	\$187,209.48	\$187,209.48	\$85,476.00	\$101,733.48	\$9,336,471.28	\$834,147.12
9	9/1/2021	2021	\$9,336,471.28	\$187,209.48	\$187,209.48	\$86,398.93	\$100,810.55	\$9,250,072.35	\$934,957.67
10	12/1/2021	2021	\$9,250,072.35	\$187,209.48	\$187,209.48	\$87,331.82	\$99,877.66	\$9,162,740.53	\$1,034,835.33
11	3/1/2022	2022	\$9,162,740.53	\$187,209.48	\$187,209.48	\$88,274.79	\$98,934.69	\$9,074,465.74	\$1,133,770.02
12	6/1/2022	2022	\$9,074,465.74	\$187,209.48	\$187,209.48	\$89,227.94	\$97,981.54	\$8,985,237.80	\$1,231,751.56
13	9/1/2022	2022	\$8,985,237.80	\$187,209.48	\$187,209.48	\$90,191.37	\$97,018.11	\$8,895,046.43	\$1,328,769.67
14	12/1/2022	2022	\$8,895,046.43	\$187,209.48	\$187,209.48	\$91,165.22	\$96,044.26	\$8,803,881.21	\$1,424,813.93
15	3/1/2023	2023	\$8,803,881.21	\$187,209.48	\$187,209.48	\$92,149.57	\$95,059.91	\$8,711,731.64	\$1,519,873.84
16	6/1/2023	2023	\$8,711,731.64	\$187,209.48	\$187,209.48	\$93,144.56	\$94,064.92	\$8,618,587.08	\$1,613,938.76
17	9/1/2023	2023	\$8,618,587.08	\$187,209.48	\$187,209.48	\$94,150.29	\$93,059.19	\$8,524,436.79	\$1,706,997.95
18	12/1/2023	2023	\$8,524,436.79	\$187,209.48	\$187,209.48	\$95,166.87	\$92,042.61	\$8,429,269.92	\$1,799,040.56
19	3/1/2024	2024	\$8,429,269.92	\$187,209.48	\$187,209.48	\$96,194.44	\$91,015.04	\$8,333,075.48	\$1,890,055.60
20	6/1/2024	2024	\$8,333,075.48	\$187,209.48	\$187,209.48	\$97,233.10	\$89,976.38	\$8,235,842.38	\$1,980,031.98

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
21	9/1/2024	2024	\$8,235,842.38	\$187,209.48	\$187,209.48	\$98,282.97	\$88,926.51	\$8,137,559.41	\$2,068,958.49
22	12/1/2024	2024	\$8,137,559.41	\$187,209.48	\$187,209.48	\$99,344.18	\$87,865.30	\$8,038,215.23	\$2,156,823.79
23	3/1/2025	2025	\$8,038,215.23	\$187,209.48	\$187,209.48	\$100,416.85	\$86,792.63	\$7,937,798.38	\$2,243,616.42
24	6/1/2025	2025	\$7,937,798.38	\$187,209.48	\$187,209.48	\$101,501.10	\$85,708.38	\$7,836,297.28	\$2,329,324.80
25	9/1/2025	2025	\$7,836,297.28	\$187,209.48	\$187,209.48	\$102,597.06	\$84,612.42	\$7,733,700.22	\$2,413,937.22
26	12/1/2025	2025	\$7,733,700.22	\$187,209.48	\$187,209.48	\$103,704.85	\$83,504.63	\$7,629,995.37	\$2,497,441.85
27	3/1/2026	2026	\$7,629,995.37	\$187,209.48	\$187,209.48	\$104,824.60	\$82,384.88	\$7,525,170.77	\$2,579,826.73
28	6/1/2026	2026	\$7,525,170.77	\$187,209.48	\$187,209.48	\$105,956.45	\$81,253.03	\$7,419,214.32	\$2,661,079.76
29	9/1/2026	2026	\$7,419,214.32	\$187,209.48	\$187,209.48	\$107,100.51	\$80,108.97	\$7,312,113.80	\$2,741,188.72
30	12/1/2026	2026	\$7,312,113.80	\$187,209.48	\$187,209.48	\$108,256.93	\$78,952.55	\$7,203,856.87	\$2,820,141.27
31	3/1/2027	2027	\$7,203,856.87	\$187,209.48	\$187,209.48	\$109,425.84	\$77,783.64	\$7,094,431.04	\$2,897,924.92
32	6/1/2027	2027	\$7,094,431.04	\$187,209.48	\$187,209.48	\$110,607.36	\$76,602.12	\$6,983,823.68	\$2,974,527.04
33	9/1/2027	2027	\$6,983,823.68	\$187,209.48	\$187,209.48	\$111,801.64	\$75,407.84	\$6,872,022.03	\$3,049,934.87
34	12/1/2027	2027	\$6,872,022.03	\$187,209.48	\$187,209.48	\$113,008.82	\$74,200.66	\$6,759,013.21	\$3,124,135.53
35	3/1/2028	2028	\$6,759,013.21	\$187,209.48	\$187,209.48	\$114,229.03	\$72,980.45	\$6,644,784.17	\$3,197,115.97
36	6/1/2028	2028	\$6,644,784.17	\$187,209.48	\$187,209.48	\$115,462.42	\$71,747.06	\$6,529,321.75	\$3,268,863.03
37	9/1/2028	2028	\$6,529,321.75	\$187,209.48	\$187,209.48	\$116,709.13	\$70,500.35	\$6,412,612.62	\$3,339,363.38
38	12/1/2028	2028	\$6,412,612.62	\$187,209.48	\$187,209.48	\$117,969.30	\$69,240.18	\$6,294,643.33	\$3,408,603.57
39	3/1/2029	2029	\$6,294,643.33	\$187,209.48	\$187,209.48	\$119,243.07	\$67,966.41	\$6,175,400.26	\$3,476,569.98
40	6/1/2029	2029	\$6,175,400.26	\$187,209.48	\$187,209.48	\$120,530.60	\$66,678.88	\$6,054,869.66	\$3,543,248.86
41	9/1/2029	2029	\$6,054,869.66	\$187,209.48	\$187,209.48	\$121,832.02	\$65,377.46	\$5,933,037.64	\$3,608,626.32
42	12/1/2029	2029	\$5,933,037.64	\$187,209.48	\$187,209.48	\$123,147.51	\$64,061.97	\$5,809,890.13	\$3,672,688.29
43	3/1/2030	2030	\$5,809,890.13	\$187,209.48	\$187,209.48	\$124,477.19	\$62,732.29	\$5,685,412.94	\$3,735,420.58
44	6/1/2030	2030	\$5,685,412.94	\$187,209.48	\$187,209.48	\$125,821.23	\$61,388.25	\$5,559,591.71	\$3,796,808.83
45	9/1/2030	2030	\$5,559,591.71	\$187,209.48	\$187,209.48	\$127,179.79	\$60,029.69	\$5,432,411.92	\$3,856,838.52
46	12/1/2030	2030	\$5,432,411.92	\$187,209.48	\$187,209.48	\$128,553.01	\$58,656.47	\$5,303,858.91	\$3,915,494.99
47	3/1/2031	2031	\$5,303,858.91	\$187,209.48	\$187,209.48	\$129,941.06	\$57,268.42	\$5,173,917.84	\$3,972,763.40
48	6/1/2031	2031	\$5,173,917.84	\$187,209.48	\$187,209.48	\$131,344.10	\$55,865.38	\$5,042,573.74	\$4,028,628.78
49	9/1/2031	2031	\$5,042,573.74	\$187,209.48	\$187,209.48	\$132,762.29	\$54,447.19	\$4,909,811.45	\$4,083,075.97
50	12/1/2031	2031	\$4,909,811.45	\$187,209.48	\$187,209.48	\$134,195.79	\$53,013.69	\$4,775,615.66	\$4,136,089.66
51	3/1/2032	2032	\$4,775,615.66	\$187,209.48	\$187,209.48	\$135,644.77	\$51,564.71	\$4,639,970.89	\$4,187,654.37
52	6/1/2032	2032	\$4,639,970.89	\$187,209.48	\$187,209.48	\$137,109.39	\$50,100.09	\$4,502,861.50	\$4,237,754.46
53	9/1/2032	2032	\$4,502,861.50	\$187,209.48	\$187,209.48	\$138,589.83	\$48,619.65	\$4,364,271.66	\$4,286,374.10
54	12/1/2032	2032	\$4,364,271.66	\$187,209.48	\$187,209.48	\$140,086.26	\$47,123.22	\$4,224,185.41	\$4,333,497.33
55	3/1/2033	2033	\$4,224,185.41	\$187,209.48	\$187,209.48	\$141,598.84	\$45,610.64	\$4,082,586.57	\$4,379,107.97
56	6/1/2033	2033	\$4,082,586.57	\$187,209.48	\$187,209.48	\$143,127.75	\$44,081.73	\$3,939,458.82	\$4,423,189.70
57	9/1/2033	2033	\$3,939,458.82	\$187,209.48	\$187,209.48	\$144,673.17	\$42,536.31	\$3,794,785.64	\$4,465,726.00

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
58	12/1/2033	2033	\$3,794,785.64	\$187,209.48	\$187,209.48	\$146,235.28	\$40,974.20	\$3,648,550.36	\$4,506,700.20
59	3/1/2034	2034	\$3,648,550.36	\$187,209.48	\$187,209.48	\$147,814.26	\$39,395.22	\$3,500,736.10	\$4,546,095.42
60	6/1/2034	2034	\$3,500,736.10	\$187,209.48	\$187,209.48	\$149,410.28	\$37,799.20	\$3,351,325.82	\$4,583,894.62
61	9/1/2034	2034	\$3,351,325.82	\$187,209.48	\$187,209.48	\$151,023.54	\$36,185.94	\$3,200,302.28	\$4,620,080.56
62	12/1/2034	2034	\$3,200,302.28	\$187,209.48	\$187,209.48	\$152,654.22	\$34,555.26	\$3,047,648.07	\$4,654,635.83
63	3/1/2035	2035	\$3,047,648.07	\$187,209.48	\$187,209.48	\$154,302.50	\$32,906.98	\$2,893,345.57	\$4,687,542.81
64	6/1/2035	2035	\$2,893,345.57	\$187,209.48	\$187,209.48	\$155,968.58	\$31,240.90	\$2,737,376.99	\$4,718,783.71
65	9/1/2035	2035	\$2,737,376.99	\$187,209.48	\$187,209.48	\$157,652.65	\$29,556.83	\$2,579,724.33	\$4,748,340.53
66	12/1/2035	2035	\$2,579,724.33	\$187,209.48	\$187,209.48	\$159,354.91	\$27,854.57	\$2,420,369.43	\$4,776,195.11
67	3/1/2036	2036	\$2,420,369.43	\$187,209.48	\$187,209.48	\$161,075.54	\$26,133.94	\$2,259,293.89	\$4,802,329.05
68	6/1/2036	2036	\$2,259,293.89	\$187,209.48	\$187,209.48	\$162,814.75	\$24,394.73	\$2,096,479.13	\$4,826,723.77
69	9/1/2036	2036	\$2,096,479.13	\$187,209.48	\$187,209.48	\$164,572.75	\$22,636.73	\$1,931,906.39	\$4,849,360.51
70	12/1/2036	2036	\$1,931,906.39	\$187,209.48	\$187,209.48	\$166,349.72	\$20,859.76	\$1,765,556.66	\$4,870,220.26
71	3/1/2037	2037	\$1,765,556.66	\$187,209.48	\$187,209.48	\$168,145.88	\$19,063.60	\$1,597,410.78	\$4,889,283.86
72	6/1/2037	2037	\$1,597,410.78	\$187,209.48	\$187,209.48	\$169,961.44	\$17,248.04	\$1,427,449.35	\$4,906,531.91
73	9/1/2037	2037	\$1,427,449.35	\$187,209.48	\$187,209.48	\$171,796.60	\$15,412.88	\$1,255,652.75	\$4,921,944.79
74	12/1/2037	2037	\$1,255,652.75	\$187,209.48	\$187,209.48	\$173,651.57	\$13,557.91	\$1,082,001.18	\$4,935,502.70
75	3/1/2038	2038	\$1,082,001.18	\$187,209.48	\$187,209.48	\$175,526.57	\$11,682.91	\$906,474.61	\$4,947,185.61
76	6/1/2038	2038	\$906,474.61	\$187,209.48	\$187,209.48	\$177,421.82	\$9,787.66	\$729,052.79	\$4,956,973.27
77	9/1/2038	2038	\$729,052.79	\$187,209.48	\$187,209.48	\$179,337.53	\$7,871.95	\$549,715.26	\$4,964,845.22
78	12/1/2038	2038	\$549,715.26	\$187,209.48	\$187,209.48	\$181,273.93	\$5,935.55	\$368,441.33	\$4,970,780.77
79	3/1/2039	2039	\$368,441.33	\$187,209.48	\$187,209.48	\$183,231.23	\$3,978.25	\$185,210.09	\$4,974,759.01
80	6/1/2039	2039	\$185,210.09	\$187,209.48	\$187,209.48	\$185,210.09	\$1,999.39	\$0.00	\$4,976,758.40
Total				\$14,976,758.40	\$14,976,758.40	\$10,000,000.00	\$4,976,758.40	\$451,362,139.82	

RESERVE FUNDS

The District has proposed the creation of the Reserve for Market Data Purchases. This reserve would allow the District to budget annually for bulk data purchases that would be made every 2-3 years. Creating the reserves allows the taxing entities that fund the district some consistency in our budget year over year.

Reserve Fund	Current Balance	FY 2021 Changes	Proposed 2022 Changes	Ending Balance
Reserve for Computer Equipment	150,000	(36,000)		114,000
Reserve for Network Infrastructure	350,000	(214,700)		135,300
Reserve for Technology Enhancements	154,192			154,192
Reserve for Litigation	2,956,914	(500,000)	(1,000,000)	1,456,914
Reserve for Building Repair & Replacement	-			-
Reserve for Appraisal Review Board Operations	-			-
Reserve for Market Data Purchases	-		150,000	150,000
Total	<u>\$ 3,611,106</u>	<u>\$ (750,700)</u>	<u>\$ (850,000)</u>	<u>\$ 2,010,406</u>

DEPARTMENT BUDGETS

The following pages present information on each department's budget.

Administration & Appeals

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u> <u>Total</u>
	Personnel Costs		1,498,665
40101	Salaries	1,456,265	
40107	Overtime	15,000	
40119	Auto Allowance	2,400	
40108	Seasonal & Temporary	25,000	
	Benefit Costs		793,853
40111	Retirement (TCDRS)	176,271	
40128	Retirement Contribution (401(a) Plan)	74,063	
40127	Deferred Compensation- 457 (b) matching	43,032	
40112	Health Insurance	352,384	
40129	Retiree Healthcare	55,338	
40113	Dental Insurance	47,301	
40114	Life Insurance	7,821	
40115	Disability Insurance	9,524	
40124	Long Term Care Insurance	3,400	
40110	Medicare	21,478	
40116	Employee Assistance Program	3,240	
	Printing & Mailing Services		414,850
40210	Printing	83,100	
40211	Paper	45,000	
40212	Postage & Freight- In house	283,250	
40214	Shipping charges	3,500	
	Operating Supplies		39,000
40220	Operating Supplies	29,000	
40224	Furniture & Equipment- under \$1000	10,000	
	Subscription & Data Purchases		252,756
40231	Books, Publications, Subscriptions & Databases	252,756	
	Training & Education		54,615
40330	Training & Education	54,615	
	Travel Costs		10,750
40320	Travel/Meals/Lodging	10,750	
	Utilities		543,397
40410	Utilities	208,960	
40420	Telephone	218,437	
40430	Wireless Internet	50,000	
40440	Internet	66,000	
	Legal Services		1,448,500
40510	Attorney & Court Costs	736,000	
40511	Legal & Attorney- Personnel	2,500	
40514	Expert Witness Costs	500,000	
40513	Arbitration Refunds	210,000	

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u> <u>Total</u>
	Professional Services		349,498
40530	Appraisal Services	177,313	
40540	Professional Services	100,020	
40520	Accounting & Audit	37,165	
40542	Payroll	35,000	
	Insurance		77,000
40710	Property Insurance	15,000	
40720	Liability Insurance	17,000	
40118	Unemployment Insurance	35,000	
40117	Workers Compensation	10,000	
	Rentals		161,570
40612	Rental- ARB Season	-	
40610	Rental Office Machines	157,070	
40611	Rental Storage Space	4,500	
	Building & Equipment Maintenance		259,384
40630	Building Repair/Maintenance	141,848	
40631	Building Cleaning Service	97,620	
40620	Repair & Maintenance- Equipment	19,916	
	Other Services		365,470
40310	Dues & Memberships	8,470	
40241	Records Management	7,700	
40340	Advertising & Legal Notices	31,200	
40350	Employee Appreciation	24,000	
40351	Board of Directors	30,500	
40730	Security Services	250,000	
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	1,200	
40770	Bank Fees	10,000	
40780	Credit Card Fees	600	
	Capital Equipment		410,745
40910	Capital Expenditures	410,745	
	Debt Administration		-
40930	Debt Service- Principal	-	
40931	Debt Service- Interest	-	
	<u>Total</u>	<u>\$ 6,680,052</u>	<u>\$ 6,680,052</u>

Information Technology

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u> <u>Total</u>
	Personnel Costs		1,033,571
40101	Salaries	1,023,571	
40107	Overtime	10,000	
	Benefit Costs		395,280
40111	Retirement (TCDRS)	121,805	
40128	Retirement (401(a) Plan)	51,179	
40127	Deferred Compensation (457(b) Matching Funds)	25,589	
40112	Health Insurance	162,411	
40113	Dental Insurance	5,583	
40114	Life Insurance	5,404	
40115	Disability Insurance	5,866	
40124	Long Term Care Insurance	2,600	
40110	Medicare	14,842	
	Printing & Mailing Services		435,200
40210	Printing	189,200	
40213	Postage & Freight- Special Services	246,000	
	Operating Supplies		109,785
40220	Operating Supplies	42,500	
40222	Operating Supplies- Equipment	52,285	
40223	Operating Supplies- Software	15,000	
	Subscription & Data Purchases		3,100
40231	Books, Publications, Subscriptions & Databases	3,100	
	Training & Education		5,500
40330	Training & Education	5,500	
	Utilities		80,750
40440	Internet	80,750	
	Professional Services		999,371
40540	Professional Services	999,371	
	Aerial Photography		525,297
40741	Aerial Photography	525,297	
	Rentals		7,800
40611	Rental Storage Space	7,800	
	Building & Equipment Maintenance		144,500
40620	Repair & Maintenance- Equipment	144,500	
	Software Maintenance		685,987
40640	Software Maintenance	685,987	
	Other Services		90
40310	Dues & Memberships	90	
	TDLR Registrations & Renewals		
	Capital Equipment		113,046
40910	Capital Expenditures	113,046	
	<u>Total</u>	<u>\$ 4,539,277</u>	<u>\$ 4,539,277</u>

Customer Service

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	Personnel Costs		979,055
40101	Salaries	828,788	
40107	Overtime	18,667	
40108	Seasonal & Temporary	125,000	
40119	Auto Allowance	6,600	
	Benefit Costs		486,983
40111	Retirement (TCDRS)	113,501	
40128	Retirement (401(a) Plan)	47,689	
40127	Deferred Compensation (457(b) match)	23,845	
40112	Health Insurance	262,357	
40113	Dental Insurance	9,019	
40114	Life Insurance	5,036	
40115	Disability Insurance	7,507	
40124	Long Term Care Insurance	4,200	
40110	Medicare	13,830	
	Printing & Mailing Services		100
40210	Printing	100	
	Operating Supplies		500
40220	Operating Supplies	500	
	Subscription & Data Purchases		16,970
40231	Books, Publications, Subscriptions & Databases	16,970	
	Training & Education		500
40330	Training & Education	500	
	Professional Services		30,000
40540	Professional Services	30,000	
	Building & Equipment Maintenance		2,100
40620	Repair & Maintenance- Equipment	2,100	
	Other Services		4,090
40310	Dues & Memberships	1,090	
40750	Deed Copies	3,000	
<u>Total</u>		<u>\$ 1,520,298</u>	<u>\$ 1,520,298</u>

Appraisal Support

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		880,847
40101	Salaries	708,767	
40107	Overtime	22,080	
40108	Seasonal & Temporary	150,000	
	Benefit Costs		453,132
40111	Retirement (TCDRS)	102,193	
40128	Retirement (401(a) Plan)	42,938	
40127	Deferred Compensation (457(b) match)	21,469	
40112	Health Insurance	249,864	
40113	Dental Insurance	8,589	
40114	Life Insurance	4,534	
40115	Disability Insurance	7,092	
40124	Long Term Care Insurance	4,000	
40110	Medicare	12,452	
	Printing & Mailing Services		50
40210	Printing	50	
	Operating Supplies		1,000
40220	Operating Supplies	1,000	
	Training & Education		500
40330	Training & Education	500	
	Professional Services		176,300
40540	Professional Services	176,300	
	Other Services		90
40310	Dues & Memberships	90	
Total		\$ 1,511,919	\$ 1,511,919

Commercial & BPP Appraisal

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		1,896,744
40101	Salaries	1,701,244	
40107	Overtime	5,500	
40119	Auto Allowance	165,000	
40108	Seasonal & Temporary	25,000	
	Benefit Costs		720,915
40111	Retirement (TCDRS)	205,423	
40128	Retirement (401(a) Plan)	86,312	
40127	Deferred Compensation (457(b) match)	43,156	
40112	Health Insurance	324,823	
40113	Dental Insurance	11,166	
40114	Life Insurance	9,115	
40115	Disability Insurance	10,690	
40124	Long Term Care Insurance	5,200	
40110	Medicare	25,031	
	Printing & Mailing Services		250
40210	Printing	250	
	Operating Supplies		1,000
40220	Operating Supplies	1,000	
	Subscription & Data Purchases		139,875
40231	Books, Publications, Subscriptions & Databases	139,875	
	Training & Education		12,500
40330	Training & Education	12,500	
	Other Services		1,200
40310	Dues & Memberships	1,200	
Total		\$ 2,772,484	\$ 2,772,484

Residential Appraisal

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		3,981,149
40101	Salaries	3,501,549	
40107	Overtime	80,000	
40119	Auto Allowance	369,600	
40108	Seasonal & Temporary	30,000	
	Benefit Costs		1,565,963
40111	Retirement (TCDRS)	420,254	
40128	Retirement (401(a) Plan)	176,577	
40127	Deferred Compensation (457(b) match)	88,289	
40112	Health Insurance	749,591	
40113	Dental Insurance	25,767	
40114	Life Insurance	18,647	
40115	Disability Insurance	23,630	
40124	Long Term Care Insurance	12,000	
40110	Medicare	51,207	
	Printing & Mailing Services		500
40210	Printing	500	
	Operating Supplies		3,000
40220	Operating Supplies	3,000	
	Subscription & Data Purchases		2,725
40231	Books, Publications, Subscriptions & Databases	2,725	
	Training & Education		27,500
40330	Training & Education	27,500	
	Other Services		2,820
40310	Dues & Memberships	2,820	
Total		\$ 5,583,657	\$ 5,583,657

850 EAL Holding Corp.

The 850 EAL Holding Corp. is a non-profit organization established for the sole purpose of purchasing and renovating TCAD's office building located at 850 E. Anderson Lane. The 850 EAL Holding Corp. is considered a component unit of the District. The purchase and renovations of the new office building were completed in July 2020. The 850 EAL Holding Corp. will continue to exist as a component unit of the District until the note securing the building is paid in full. For the 2022 fiscal year, the 850 EAL Holding Corp. will make 4 quarterly payments totaling \$748,838.

850 EAL Holding Corp.

(Debt Administration)

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u> <u>Total</u>
	Debt Administration		748,838
40930	Debt Service- Principal	358,859	
40931	Debt Service- Interest	389,979	
	<u>Total</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>