



Denton Central Appraisal District

**2025
Approved Budget**

DENTON CENTRAL APPRAISAL DISTRICT

2025 BUDGET

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Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

TO: Denton County Taxing Entities, Denton CAD Board of Directors
FROM: Don Spencer, Chief Appraiser
DATE: June 13, 2024
SUBJECT: Proposed 2025 Budget

I am pleased to present the proposed budget for the Denton Central Appraisal District (DCAD) for the fiscal year 2025. Facing the same growth challenges in Denton County that you all are managing, DCAD seeks innovative solutions to keep pace with the demands and be as conservative as possible. The fiscal year 2025 proposed budget totals \$23,821,641.63, funding operations and increasing staffing from 115 to 125.

The preparation of this proposed budget could not have been accomplished without the dedication of the entire DCAD leadership team. I would like to express my appreciation for all of their diligence. As a matter of general practice, we have taken a close look at expenses in comparison to budget to ensure sufficient funds across all departments and for all services.

The exponential growth in Denton County continues to create more challenges in providing the expected level of service to the citizens and entities. Also, with the population and parcel count continuing to rise, the need for personnel here at the district is critical for our organization to comply with the statutory requirements set forth by the property tax code.

It is important to note, while this is a substantial increase, we are still considerably understaffed. We also still have not addressed the facility needs. These are two considerations that will be a recurring subject of discussion for the next several years until we are able to obtain the space and personnel to adequately support operations and the level of service that is expected from us as an organization.

Should you have any questions prior to our public hearing, please let me know. I look forward to continuing to work with you all. We appreciate your continued partnership with Denton CAD and your support.

Don Spencer
Chief Appraiser
Denton Central Appraisal District

Notice Of Public Hearing On Denton Central Appraisal District 2025 Budget

The Denton Central Appraisal District will hold a public hearing on a proposed budget for the 2025 fiscal year. The public hearing will be held on June 13, 2024 at 3:00 P.M. at 3901 Morse Street, Denton, Texas.

A summary of the appraisal district budget follows:

The total amount of the proposed budget.	\$23,821,641.63
The total amount of increase over the current year's budget.	\$3,473,839.90
The number of employees compensated under the proposed budget.	125
The number of employees compensated under the current budget.	115

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

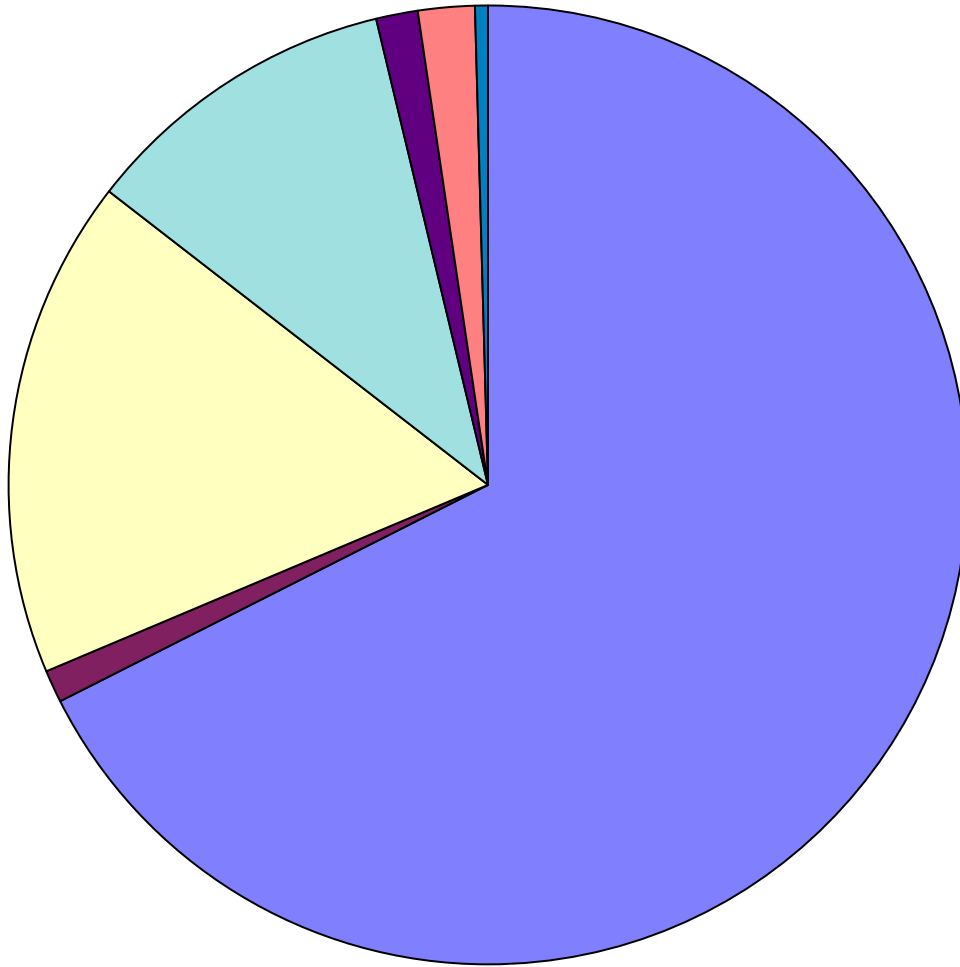
A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office.

Ann Pomykal
Secretary of the Board of Directors
Denton Central Appraisal District
3911 Morse Street
Denton, Texas 76208
(940) 349-3800

2024 - 2025 BUDGET COMPARISON

ACCT #	ACCOUNT TITLE	2024 BUDGET	2025 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
5100	PERSONNEL SERVICES				
5110	SALARIES	\$9,906,250.00	\$11,224,450.00	\$1,318,200.00	13.31%
5120	LONGEVITY PAY	\$78,870.00	\$87,775.00	\$8,905.00	11.29%
5130	SOCIAL SECURITY (FICA)	\$815,659.84	\$921,214.92	\$105,555.08	12.94%
5140	RETIREMENT (TCDRS)	\$1,404,755.10	\$1,587,724.15	\$182,969.05	13.02%
5150	WORKERS' COMP INSURANCE	\$72,559.78	\$82,330.63	\$9,770.85	13.47%
5160	GROUP HEALTH INSURANCE	\$1,886,580.00	\$2,188,000.00	\$301,420.00	15.98%
	TOTAL 5100 - PERSONNEL SERVICES	\$14,164,674.72	\$16,091,494.72	\$1,926,819.98	13.60%
5200	EDUCATION & TRAINING				
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$35,000.00	\$38,130.00	\$3,130.00	8.94%
5220	TRAINING - SCHOOLS, CONFERENCES & TRAVEL	\$162,500.00	\$223,000.00	\$60,500.00	37.23%
	TOTAL 5200 - EDUCATION & TRAINING	\$197,500.00	\$261,130.00	\$63,630.00	32.22%
5300	SERVICES RECEIVED				
5310	APPRAISAL REVIEW BOARD	\$451,290.00	\$495,630.00	\$44,340.00	9.83%
5315	OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION	\$190,000.00	\$200,000.00	\$10,000.00	5.26%
5325	LEGAL SERVICES	\$500,000.00	\$650,000.00	\$150,000.00	30.00%
5330	AUDIT & PAYROLL PROCESSING	\$62,500.00	\$55,000.00	(\$7,500.00)	-12.00%
5340	SUBSCRIPTIONS & CONTRACTS	\$1,026,500.00	\$1,076,122.00	\$49,622.00	4.83%
5345	AUTO EXPENSE REIMBURSEMENT	\$683,448.50	\$765,293.50	\$81,845.00	11.98%
5350	GENERAL INSURANCE	\$45,626.59	\$55,785.26	\$10,158.67	22.26%
5360	PRINTING SERVICE	\$229,400.00	\$215,800.00	(\$13,600.00)	-5.93%
5370	POSTAGE & FREIGHT	\$452,800.00	\$423,000.00	(\$29,800.00)	-6.58%
5380	LEGAL NOTICES & ADVERTISING	\$8,700.00	\$10,500.00	\$1,800.00	20.69%
5390	OFFICE SUPPLIES	\$79,300.00	\$64,855.00	(\$14,445.00)	-18.22%
	TOTAL 5300 - SERVICES RECEIVED	\$3,729,565.09	\$4,011,985.76	\$238,080.67	7.57%
5400	UTILITIES & MAINTENANCE				
5410	OFFICE EQUIPMENT MAINTENANCE	\$17,400.00	\$17,700.00	\$300.00	1.72%
5420	INFORMATION TECHNOLOGY MAINTENANCE	\$1,329,665.00	\$2,182,995.00	\$853,330.00	64.18%
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$81,340.00	\$85,407.00	\$4,067.00	5.00%
5440	TELEPHONE	\$110,656.00	\$113,580.00	\$2,924.00	2.64%
5450	BUILDING & GROUNDS MAINTENANCE	\$163,465.00	\$163,925.00	\$460.00	0.28%
	TOTAL 5400 - UTILITIES & MAINTENANCE	\$1,702,526.00	\$2,563,607.00	\$861,081.00	50.58%
5500	CAPITAL OUTLAY				
5510	FURNITURE & EQUIPMENT	\$93,150.00	\$84,850.00	(\$8,300.00)	-8.91%
5520	BUILDING & LAND IMPROVEMENTS	\$0.00	\$250,000.00	\$250,000.00	0.00%
	TOTAL 5500 - CAPITAL OUTLAY	\$93,150.00	\$334,850.00	\$241,700.00	259.47%
5600	MISCELLANEOUS				
5610	CONTINGENCY	\$89,271.00	\$101,739.00	\$12,468.00	13.97%
5620	MISCELLANEOUS	\$64,760.00	\$73,360.00	\$8,600.00	
5630	SEASONAL LABOR	\$245,000.00	\$280,000.00	\$35,000.00	14.29%
	TOTAL 5600 - MISCELLANEOUS	\$399,031.00	\$455,099.00	\$56,068.00	14.05%
5900	DEBT SERVICE				
5920	EQUIPMENT PAYMENTS	\$61,354.92	\$103,475.16	\$42,120.24	68.65%
	TOTAL 5900 - DEBT SERVICE	\$61,354.92	\$103,475.16	\$42,120.24	68.65%
	TOTAL ALL DEPARTMENTS:	\$20,347,801.73	\$23,821,641.63	\$3,473,839.90	17.07%

2025 DCAD BUDGET



- Personnel Services \$16,091,494.71
- Education & Training \$261,130.00
- Services Received \$4,011,985.76
- Utilities & Maintenance \$2,563,607.00
- Capital Outlay \$334,850.00
- Miscellaneous \$455,099.00
- Debt Service \$103,475.16

**SUMMARY OF 2025 REVENUES AND EXPENSES BUDGET AND
COMPARISON TO THE 2024 REVENUES AND EXPENSES BUDGET**

CLASSIFICATION	2024 BUDGET	2025 BUDGET	
REVENUES:		10 new FTE'S	
FUNDING FROM JURISDICTIONS	\$19,617,801.73	\$22,055,514.09	12.43%
DCAD DESIGNATED FUND	\$500,000.00	\$1,561,127.54	
INTEREST INCOME	\$180,000.00	\$200,000.00	
OTHER SERVICES	\$25,000.00	\$1,000.00	
MISCELLANEOUS INCOME	\$25,000.00	\$4,000.00	
TOTAL REVENUES	<u>\$20,347,801.73</u>	<u>\$23,821,641.63</u>	
EXPENSES:			
TOTAL BUDGETED EXPENSES	<u>\$20,347,801.73</u>	<u>\$23,821,641.63</u>	
TOTAL BUDGET	<u>\$20,347,801.73</u>	<u>\$23,821,641.63</u>	17.07%

	2024 YEAR	2025 YEAR	+/- CHANGE	+/- PERCENTAGE
ACCOUNTS	486,980	501,589	14,609	3.00%
BUDGET	\$20,347,801.73	\$23,821,641.63	\$3,473,839.90	17.07%
COST PER PARCEL	\$41.78	\$47.49	\$5.71	13.66%

DENTON CAD 2025 ESTIMATED BUDGET ALLOCATIONS

Based on 2023 Certified Levy. Uses \$1,561,127.54 from Reserves.

*The 2025 proposed budget allocations are **estimated** amounts. **2023 Certified** levies are used for calculation purposes. Please be aware that allocations will change for each entity based on the increases/decreases to their 2024 actual levies upon certification.*

<u>JURISDICTIONS</u>	<u>2023 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2025 EST. BUDGET ALLOCATIONS</u>
			\$ 22,055,514.09
SCHOOL DISTRICTS:			
S01 ARGYLE ISD	60,114,589.31	2.0131%	\$444,006.03
S02 AUBREY ISD	34,321,369.54	1.1494%	\$253,497.45
S03 CARROLLTON-FB ISD	59,321,215.50	1.9866%	\$438,146.17
S04 CELINA ISD	3,146,365.81	0.1054%	\$23,239.04
S05 DENTON ISD	363,897,514.29	12.1863%	\$2,687,745.05
S06 FRISCO ISD	185,710,323.80	6.2191%	\$1,371,655.44
S07 KRUM ISD	22,973,409.13	0.7693%	\$169,681.47
S08 LAKE DALLAS ISD	38,574,582.69	1.2918%	\$284,911.66
S09 LEWISVILLE ISD	640,496,706.05	21.4491%	\$4,730,705.17
S10 LITTLE ELM ISD	99,672,541.66	3.3379%	\$736,180.85
S11 NORTHWEST ISD	211,182,352.68	7.0721%	\$1,559,791.70
S12 PILOT POINT ISD	12,242,011.09	0.4100%	\$90,419.43
S13 PONDER ISD	16,192,375.42	0.5423%	\$119,596.80
S14 SANGER ISD	25,430,897.51	0.8516%	\$187,832.47
S15 ERA ISD	1,316.27	0.0000%	\$9.72
S16 SLIDELL ISD	752,781.09	0.0252%	\$5,560.04
S17 PROSPER ISD	44,883,909.88	1.5031%	\$331,512.31
SCHOOL DISTRICTS TOTALS	<u>1,818,914,261.72</u>	<u>60.9122%</u>	<u>\$13,434,490.80</u>
G01 DENTON COUNTY	<u>332,669,895.73</u>	<u>11.1405%</u>	<u>\$2,457,098.03</u>

<u>JURISDICTIONS</u>	<u>2023 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2025 EST. BUDGET ALLOCATIONS</u>
			\$ 22,055,514.09
CITIES:			
C26 TOWN OF ARGYLE	4,743,192.10	0.1588%	\$35,033.19
C01 CITY OF AUBREY	4,743,753.36	0.1589%	\$35,037.34
C31 TOWN OF BARTONVILLE	1,098,332.46	0.0368%	\$8,112.28
C02 CITY OF CARROLLTON	66,820,813.21	2.2377%	\$493,538.16
C49 CITY OF CELINA	5,780,996.55	0.1936%	\$42,698.41
C03 CITY OF THE COLONY	49,370,888.63	1.6533%	\$364,653.11
C21 TOWN OF COPPELL	1,189,865.11	0.0398%	\$8,788.34
C27 TOWN OF COPPER CANYON	1,486,063.82	0.0498%	\$10,976.06
C04 CITY OF CORINTH	17,538,879.40	0.5873%	\$129,542.07
C20 CITY OF DALLAS	17,277,441.44	0.5786%	\$127,611.09
C05 CITY OF DENTON	107,856,823.32	3.6119%	\$796,629.91
C42 TOWN OF DISH	214,089.77	0.0072%	\$1,581.27
C30 TOWN OF DOUBLE OAK	1,236,380.77	0.0414%	\$9,131.90
C47 TOWN OF CORRAL CITY	19,122.17	0.0006%	\$141.24
C07 TOWN OF FLOWER MOUND	59,647,226.67	1.9975%	\$440,554.09
C36 CITY OF FORT WORTH	43,511,254.84	1.4571%	\$321,373.89
C32 CITY OF FRISCO	77,125,010.53	2.5828%	\$569,644.91
C39 CITY OF GRAPEVINE	353.40	0.0000%	\$2.61
C22 TOWN OF HACKBERRY	215,931.00	0.0072%	\$1,594.87
C38 CITY OF HASLET	4,273.59	0.0001%	\$31.56
C19 TOWN OF HICKORY CREEK	2,513,775.76	0.0842%	\$18,566.73
C08 CITY OF HIGHLAND VILLAGE	16,016,996.76	0.5364%	\$118,301.45
C09 CITY OF JUSTIN	6,157,278.77	0.2062%	\$45,477.63
C18 CITY OF KRUGERVILLE	1,306,852.91	0.0438%	\$9,652.41
C10 CITY OF KRUM	4,569,621.33	0.1530%	\$33,751.20
C11 CITY OF LAKE DALLAS	4,221,993.88	0.1414%	\$31,183.62
C25 CITY OF LAKEWOOD VILLAGE	676,945.12	0.0227%	\$4,999.91
C12 CITY OF LEWISVILLE	87,690,250.13	2.9366%	\$647,679.71
C13 TOWN OF LITTLE ELM	45,921,404.02	1.5378%	\$339,175.24
C45 CITY OF NEW FAIRVIEW	57,369.53	0.0019%	\$423.73
C33 TOWN OF NORTHLAKE	8,206,500.28	0.2748%	\$60,613.17
C24 CITY OF OAK POINT	4,480,417.82	0.1500%	\$33,092.34
C14 CITY OF PILOT POINT	4,286,872.10	0.1436%	\$31,662.81
C29 CITY OF PLANO	7,098,097.71	0.2377%	\$52,426.51
C15 TOWN OF PONDER	2,180,652.92	0.0730%	\$16,106.29
C48 CITY OF PROSPER	12,225,453.38	0.4094%	\$90,297.13
C51 TOWN OF PROVIDENCE VILLAGE	5,459,672.92	0.1828%	\$40,325.11
C17 CITY OF ROANOKE	11,368,927.41	0.3807%	\$83,970.84
C16 CITY OF SANGER	8,914,071.23	0.2985%	\$65,839.28
C34 TOWN OF SHADY SHORES	1,555,153.67	0.0521%	\$11,486.36
C37 CITY OF SOUTHLAKE	824,974.30	0.0276%	\$6,093.26
C28 CITY OF TROPHY CLUB	11,354,591.12	0.3802%	\$83,864.95
C44 CITY OF WESTLAKE	220,870.82	0.0074%	\$1,631.35
CITIES TOTALS	<u>707,189,436.03</u>	<u>23.6825%</u>	<u>\$5,223,297.33</u>

		2023	% OF	2025 EST.
<u>JURISDICTIONS</u>		<u>TAX LEVY</u>	<u>TOTAL</u>	<u>BUDGET</u>
			<u>LEVIES</u>	<u>ALLOCATIONS</u>
				\$ 22,055,514.09
SPECIAL DISTRICTS:				
ESD1	DENTON CO EMER SER DIST	6,683,988.44	0.2238%	\$49,367.90
ESD2	TROPHY CLUB PID #1 EM SER	535,309.66	0.0179%	\$3,953.79
W04	CLEARCREEK WATERSHED AUTH	411,579.51	0.0138%	\$3,039.92
L01	DEN CO LEVY IMPR DIST #1	1,456,855.16	0.0488%	\$10,760.32
MMD1	HIGHWAY 380 MUN MAN DIST	6,029,548.02	0.2019%	\$44,534.2
MMD3	NORTHLAKE MUN. MAN. DIST. #1	4,816,770.51	0.1613%	\$35,576.64
MMD4	NORTHLAKE MUN. MAN. DIST. #2	1,540,478.08	0.0516%	\$11,377.96
PID7	NORTHLAKE PID NO 1	0.00	0.0000%	\$0.00
W03	TROPHY CLUB MUD #1	1,198,144.43	0.0401%	\$8,849.49
W13	DCFWSO #6	7,934,854.48	0.2657%	\$58,606.79
W17	ELM RIDGE WCID OF DENTON CO	21,274,707.17	0.7125%	\$157,134.87
W18	DCFWSO #8A	2,952,960.57	0.0989%	\$21,810.55
W19	DCFWSO #8B	1,785,025.99	0.0598%	\$13,184.19
W20	DCFWSO #11A	5,447,931.44	0.1824%	\$40,238.39
W21	DCFWSO #7	8,525,503.08	0.2855%	\$62,969.32
W22	DENTON CO MUD #4	1,607,865.26	0.0538%	\$11,875.68
W23	DENTON CO MUD #5	1,513,241.48	0.0507%	\$11,176.79
W24	FRISCO WEST WCID	5,186,852.56	0.1737%	\$38,310.06
W25	DCFWSO #11B	3,786,858.75	0.1268%	\$27,969.72
W26	DCFWSO #4A	485,279.10	0.0163%	\$3,584.27
W27	OAK POINT WATER CONT. #1	786,035.91	0.0263%	\$5,805.66
W28	OAK POINT WATER CONT. #2	529,365.12	0.0177%	\$3,909.89
W29	OAK POINT WATER CONT. #3	713,192.62	0.0239%	\$5,267.64
W30	SMILEY RD WCID #1	1,842,309.56	0.0617%	\$13,607.29
W32	DCFWSO #11C	1,621,215.29	0.0543%	\$11,974.29
W33	NORTH FT WORTH WCID NO 1	87,724.84	0.0029%	\$647.94
W37	BROOKFIELD WCID	1,499,837.08	0.0502%	\$11,077.79
W38	ALPHA RANCH FWSD NO 1	1,008,757.35	0.0338%	\$7,450.68
W39	BELMONT FWSD NO 1	8,554,497.87	0.2865%	\$63,183.47
W41	THE LAKES FWSD	8,999,108.96	0.3014%	\$66,467.37
W42	CANYON FALLS WCID #2	3,293,353.44	0.1103%	\$24,324.69
W43	OAK POINT WATER CONT. #4	1,143,306.42	0.0383%	\$8,444.45
W44	CANYON FALLS MUD NO 1	1,595,136.71	0.0534%	\$11,781.67
W45	BELMONT FWSD NO 2	2,120,387.79	0.0710%	\$15,661.17
W47	DENTON CO MUD #6	5,704,079.07	0.1910%	\$42,130.30
W48	FAR NORTH FT WORTH MUD NO 1	0.00	0.0000%	\$0.00
W49	DENTON CO MUD #9	721,862.03	0.0242%	\$5,331.67
W54	DENTON CO MUD #10	0.00	0.0000%	\$0.00
W55	BIG SKY MUD	1,201,700.31	0.0402%	\$8,875.75
W57	DENTON CO MUD NO 8	900,590.70	0.0302%	\$6,651.76
W59	TRADITION MUD DENTON CO NO 2B	1,691,058.71	0.0566%	\$12,490.15
W66	TALLEY RANCH WCID NO 1	23,328.07	0.0008%	\$172.30
W67	PRAIRIE OAKS MUD OF DENTON CO	140,906.34	0.0047%	\$1,040.73
W68	DENTON CO MUD NO 16	1,407.00	0.0000%	\$10.39
SPECIAL DISTRICTS TOTALS		127,352,914.88	4.2648%	\$940,627.91
GRAND TOTALS		2,986,126,508.36	100.0000%	\$22,055,514.09

2025 BUDGET SUMMARY BY DEPARTMENT

		DEPT #100	DEPT #101	DEPT #102	DEPT #103	DEPT #104	DEPT #105	DEPT #106	DEPT #201	DEPT #202	DEPT #203	DEPT #204	TOTAL
ACCT	ACCOUNT TITLE	BUSINESS OPER	ADMINISTRATION	EXEMP & ASSIS	MAPPING	INFO TECHNOLOGY	OVERHEAD	TRAIN & DEVEL	COMMERCIAL	APPEALS	PERSONAL PROP	RESIDENTIAL	2025 BUDGET
5100	PERSONNEL SERVICES												
5110	SALARIES	\$467,250.00	\$738,500.00	\$1,533,550.00	\$902,000.00	\$972,300.00	\$234,500.00	\$125,000.00	\$1,163,000.00	\$553,350.00	\$1,052,000.00	\$3,483,000.00	\$11,224,450.00
5120	LONGEVITY PAY	\$6,620.00	\$2,560.00	\$4,520.00	\$10,910.00	\$8,670.00	\$0.00	\$120.00	\$8,350.00	\$6,700.00	\$12,235.00	\$27,090.00	\$87,775.00
5130	SOCIAL SECURITY (FICA)	\$37,524.78	\$59,659.29	\$118,086.93	\$70,262.19	\$75,468.78	\$17,939.25	\$7,663.01	\$98,099.78	\$43,268.40	\$90,754.63	\$302,487.89	\$921,214.93
5140	RETIREMENT (TCDRS)	\$63,046.10	\$101,381.80	\$200,670.60	\$119,399.80	\$128,247.60	\$53,467.40	\$13,022.10	\$166,705.50	\$73,528.00	\$154,223.55	\$514,031.70	\$1,587,724.15
5150	WORKERS' COMP INSURANCE	\$5,683.42	\$3,197.43	\$6,328.84	\$3,765.69	\$4,044.73	\$1,500.80	\$410.49	\$10,595.25	\$2,344.49	\$10,058.91	\$34,400.58	\$82,330.63
5160	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,188,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,188,000.00
TOTAL 5100 - PERSONNEL SERVICES		\$580,124.30	\$905,298.52	\$1,863,156.37	\$1,106,337.68	\$1,188,731.11	\$2,495,407.45	\$146,215.60	\$1,446,750.53	\$679,190.89	\$1,319,272.09	\$4,361,010.17	\$16,091,494.71
5200	EDUCATION & TRAINING												
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,130.00
5220	TRAINING, SCHOOLS, CONF, AND TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223,000.00
TOTAL 5200 - EDUCATION & TRAINING		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$261,130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$261,130.00
5300	SERVICES RECEIVED												
5310	APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$495,630.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$495,630.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
5325	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650,000.00
5330	AUDIT & PAYROLL PROCESSING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
5340	SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$179,185.00	\$115,500.00	\$0.00	\$483,100.00	\$0.00	\$223,691.00	\$3,600.00	\$8,480.00	\$62,566.00	\$1,076,122.00
5345	AUTO EXPENSE REIMBURSEMENT	\$16,650.00	\$38,850.00	\$8,914.00	\$6,427.50	\$5,550.00	\$0.00	\$5,550.00	\$111,000.00	\$5,550.00	\$122,802.00	\$444,000.00	\$765,293.50
5350	GENERAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,785.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,785.26
5360	PRINTING SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,800.00
5370	POSTAGE & FREIGHT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,000.00
5380	LEGAL NOTICES & ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,500.00
5390	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,855.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,855.00
TOTAL 5300 - SERVICES RECEIVED		\$16,650.00	\$38,850.00	\$188,099.00	\$121,927.50	\$5,550.00	\$2,653,670.26	\$5,550.00	\$334,691.00	\$9,150.00	\$131,282.00	\$506,566.00	\$4,011,985.76
5400	UTILITIES & MAINTENANCE												
5410	OFFICE EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,700.00
5420	INFORMATION TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,182,995.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,182,995.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,407.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,407.00
5440	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,580.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,580.00
5450	BUILDING & GROUNDS MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,925.00
TOTAL 5400 - UTILITIES & MAINTENANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$2,182,995.00	\$380,612.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,563,607.00
5500	CAPITAL OUTLAY												
5510	FURNITURE & EQUIPMENT	\$1,500.00	\$4,500.00	\$10,750.00	\$8,300.00	\$7,300.00	\$14,000.00	\$1,500.00	\$7,000.00	\$6,000.00	\$6,000.00	\$18,000.00	\$84,850.00
5520	BUILDING & LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
TOTAL 5500 - CAPITAL OUTLAY		\$1,500.00	\$4,500.00	\$10,750.00	\$8,300.00	\$7,300.00	\$264,000.00	\$1,500.00	\$7,000.00	\$6,000.00	\$6,000.00	\$18,000.00	\$334,850.00
5600	MISCELLANEOUS												
5610	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,739.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,739.00
5620	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,360.00
5630	SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00
TOTAL 5600 - MISCELLANEOUS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$455,099.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$455,099.00
5910	BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920	EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,475.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,475.16
TOTAL 5900 - DEBT SERVICE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,475.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,475.16
TOTALS:		\$598,274.30	\$948,648.52	\$2,062,005.37	\$1,236,565.18	\$3,384,576.11	\$6,613,393.87	\$153,265.60	\$1,788,441.53	\$694,340.89	\$1,456,554.09	\$4,885,576.17	\$23,821,641.63

GENERAL SUMMARY

	<u>2024</u> <u>BUDGET</u>	<u>%</u> <u>Total</u>	<u>2025</u> <u>BUDGET</u>	<u>%</u> <u>Total</u>	<u>INCREASE/ DECREASE</u>	<u>%</u> <u>Total</u>
PERSONNEL SERVICES	\$14,164,674.72	70%	\$16,091,494.71	68%	\$1,926,819.99	55%
OTHER	<u>\$6,183,127.01</u>	30%	<u>\$7,730,146.92</u>	32%	<u>\$1,547,019.91</u>	45%
TOTAL BUDGET	<u><u>\$20,347,801.73</u></u>		<u><u>\$23,821,641.63</u></u>		<u><u>\$3,473,839.90</u></u>	

2025 BUDGET**5100 - PERSONNEL SERVICES**

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5110 - SALARIES	\$9,906,250.00	\$11,224,450.00	\$1,318,200.00
FULL-TIME SALARIES & SALARY ADJUSTMENTS \$11,224,450.00			
TOTAL ACCOUNT #5110 \$11,224,450.00			
ACCT #5120 - LONGEVITY PAY	\$78,870.00	\$87,775.00	\$8,905.00
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.			
TOTAL ACCOUNT #5120 \$87,775.00			
ACCT #5130 - SOCIAL SECURITY (FICA)	\$815,659.84	\$921,214.92	\$105,555.08
SOCIAL SECURITY IS CALCULATED ON FULL TIME SALARIES AND LONGEVITY.			
TOTAL ACCOUNT #5130 \$921,214.92			
ACCT #5140 - RETIREMENT (TCDRS)	\$1,404,755.10	\$1,587,724.15	\$182,969.05
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5140 \$1,587,724.15			
ACCT #5150 - WORKERS' COMP INSURANCE	\$72,559.79	\$82,330.63	\$9,770.84
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL TIME EMPLOYEES.			
TOTAL ACCOUNT #5150 \$82,330.63			
ACCT #5160 - GROUP HEALTH INSURANCE	\$1,886,580.00	\$2,188,000.00	\$301,420.00
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5160 \$2,188,000.00			
TOTAL 5100 - PERSONNEL SERVICES	\$14,164,674.73	\$16,091,494.72	\$1,926,819.97

2025 BUDGET

5200 - EDUCATION & TRAINING

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5210 - MEMBERSHIPS, SUBSC & DUES	\$35,000.00	\$38,130.00	\$3,130.00
THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.			
TOTAL ACCOUNT #5210	\$38,130.00		
ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES & TRAVEL	\$162,500.00	\$223,000.00	\$60,500.00
THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.			
TOTAL ACCOUNT #5220	\$223,000.00		
TOTAL 5200 - EDUCATION & TRAINING	\$197,500.00	\$261,130.00	\$63,630.00

2025 BUDGET

5300 - SERVICES RECEIVED

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5310 - APPRAISAL REVIEW BOARD THIS BUDGET ITEM IS CHARGED FOR PAYMENTS TO THE 42 MEMBER ARB PANEL FOR WORK PERFORMED DURING THE MANDATED EQUALIZATION PROCESS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$451,290.00	\$495,630.00	\$44,340.00
TOTAL ACCOUNT #5310	\$495,630.00		
ACCT #5315 - OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION THIS BUDGET ITEM IS FOR CONTRACTED SERVICES. IT IS A BID ITEM. THIS ACCOUNT WAS MOVED TO OVERHEAD IN 2023.	\$190,000.00	\$200,000.00	\$10,000.00
TOTAL ACCOUNT #5315	\$200,000.00		
ACCT #5325 - LEGAL SERVICES THIS BUDGET ITEM IS CHARGED FOR ALL LEGAL EXPENSES ASSOCIATED WITH DEFENDING VALUES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$500,000.00	\$650,000.00	\$150,000.00
TOTAL ACCOUNT #5325	\$650,000.00		
ACCT #5330 - AUDIT & PAYROLL PROCESSING THIS BUDGET ITEM IS FOR THE ANNUAL AUDIT AND FOR PAYROLL PROCESSING. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$62,500.00	\$55,000.00	(\$7,500.00)
TOTAL ACCOUNT #5330	\$55,000.00		
ACCT #5340 - SUBSCRIPTIONS & CONTRACTS THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.	\$1,026,500.00	\$1,076,122.00	\$49,622.00
TOTAL ACCOUNT #5340	\$1,076,122.00		
ACCT #5345 - AUTO EXPENSE REIMBURSEMENT THIS BUDGET ITEM IS TO COMPENSATE EMPLOYEES FOR THE USE OF THEIR PRIVATELY OWNED VEHICLES DURING THE PERFORMANCE OF THEIR JOB DUTIES.	\$683,448.50	\$765,293.50	\$81,845.00
TOTAL ACCOUNT #5345	\$765,293.50		

2025 BUDGET

5300 - SERVICES RECEIVED (continued)

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5350 - GENERAL INSURANCE	\$45,626.59	\$55,785.26	\$10,158.67
ALL INSURANCE EXCEPT GROUP HEALTH AND WORKERS' COMPENSATION IS CHARGED TO THIS ACCOUNT. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5350	\$55,785.26		
ACCT #5360 - PRINTING SERVICES	\$229,400.00	\$215,800.00	(\$13,600.00)
THIS ACCOUNT IS CHARGED FOR ALL ITEMS THAT ARE PRINTED AND MAILED. ITEMS THAT ARE PRINTED AND CONSUMED WITHIN THE BUILDING ARE CHARGED TO OFFICE SUPPLIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5360	\$215,800.00		
ACCT #5370 - POSTAGE AND FREIGHT	\$452,800.00	\$423,000.00	(\$29,800.00)
THIS ITEM IS CHARGED FOR ALL ITEMS THAT ARE MAILED. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5370	\$423,000.00		
ACCT #5380 - LEGAL NOTICES & ADVERTISING	\$8,700.00	\$10,500.00	\$1,800.00
THIS ACCOUNT IS CHARGED FOR ADVERTISEMENTS IN NEWSPAPERS CONCERNING EXEMPTION MATTERS SUCH AS HOMESTEADS, OVER-65, DISABLED VETERANS, AND PRODUCTIVITY VALUATION MATTERS. OTHER ADVERTISEMENTS HAVE TO DO WITH APPRAISAL REVIEW NOTICES, MISCELLANEOUS, CLASSIFIED ADVERTISING, AND INVITATIONS TO BID. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
SB 622 requires a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision.			
2022 Actual Expenses for mandated notices is \$5,998 2023 Budgeted Expenses for mandated notices is \$7,500			
TOTAL ACCOUNT #5380	\$10,500.00		
ACCT #5390 - OFFICE SUPPLIES	\$79,300.00	\$64,855.00	(\$14,445.00)
THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.			
TOTAL ACCOUNT #5390	\$64,855.00		
TOTAL 5300 - SERVICES RECEIVED	\$3,729,565.09	\$4,011,985.76	\$282,420.67

2025 BUDGET**5400 - UTILITIES AND MAINTENANCE**

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5410 - OFFICE EQUIPMENT MAINTENANCE MAINTENANCE OF ALL OFFICE EQUIPMENT EXCEPT THE PRIMARY COMPUTER, PERIPHERAL DEVICES, AND PERSONAL COMPUTERS IS CHARGED TO THIS ACCOUNT.	\$17,400.00	\$17,700.00	\$300.00
TOTAL ACCOUNT #5410	\$17,700.00		
ACCT #5420 - INFORMATION TECHNOLOGY MAINTENANCE THIS ACCOUNT IS COMPRISED OF BOTH COMPUTER HARDWARE AND SOFTWARE MAINTENANCE. THIS ACCOUNT IS APPLICABLE TO THE INFORMATION TECHNOLOGY DEPARTMENT. GIS RELATED EXPENSES ARE INCLUDED HERE.	\$1,329,665.00	\$2,182,995.00	\$853,330.00
TOTAL ACCOUNT #5420	\$2,182,995.00		
ACCT #5430 - ELECTRICITY, WATER, SEWER AND SOLID WASTE THIS BUDGET ITEM IS FOR THE DISTRICT'S UTILITIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$81,340.00	\$85,407.00	\$4,067.00
TOTAL ACCOUNT #5430	\$85,407.00		
ACCT #5440 - TELEPHONE THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$110,656.00	\$113,580.00	\$2,924.00
TOTAL ACCOUNT #5440	\$113,580.00		
ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$163,465.00	\$163,925.00	\$460.00
TOTAL ACCOUNT #5450	\$163,925.00		
TOTAL 5400 - UTILITIES AND MAINTENANCE	\$1,702,526.00	\$2,563,607.00	\$861,081.00

2025 BUDGET

5500 - CAPITAL OUTLAY

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5510 - FURNITURE AND EQUIPMENT	\$93,150.00	\$84,850.00	(\$8,300.00)
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5510	\$84,850.00		
ACCT #5520 - BUILDING AND LAND IMPROVEMENTS	\$0.00	\$250,000.00	\$250,000.00
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5520	\$250,000.00		
TOTAL 5500 - CAPITAL OUTLAY	\$93,150.00	\$334,850.00	\$241,700.00

2025 BUDGET**5600 - MISCELLANEOUS**

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5610 - CONTINGENCY THE FUNDS IN THIS BUDGET ITEM ARE APPROPRIATED FOR UNANTICIPATED EXPENDITURES. ALL ANTICIPATED EXPENDITURES ARE BUDGETED IN SPECIFIC ACCOUNTS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT. TOTAL ACCOUNT #5610 <u><u>\$101,739.00</u></u>	\$89,271.00	\$101,739.00	\$12,468.00
ACCT #5620 - MISCELLANEOUS THIS ACCOUNT IS FOR ITEMS THAT WILL NOT FIT WELL IN ANOTHER CATEGORY. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT. TOTAL ACCOUNT #5620 <u><u>\$73,360.00</u></u>	\$64,760.00	\$73,360.00	\$8,600.00
ACCT #5630 - SEASONAL LABOR THIS ACCOUNT IS FOR SEASONAL LABOR COSTS. THE DISTRICT BEGAN USING CONTRACT EMPLOYEES IN 2020 WHEN THEY STOPPED USING PART TIME EMPLOYEES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT. TOTAL ACCOUNT #5630 <u><u>\$280,000.00</u></u>	\$245,000.00	\$280,000.00	\$35,000.00
TOTAL 5600 - MISCELLANEOUS	<u><u>\$399,031.00</u></u>	<u><u>\$455,099.00</u></u>	<u><u>\$56,068.00</u></u>

2025 BUDGET

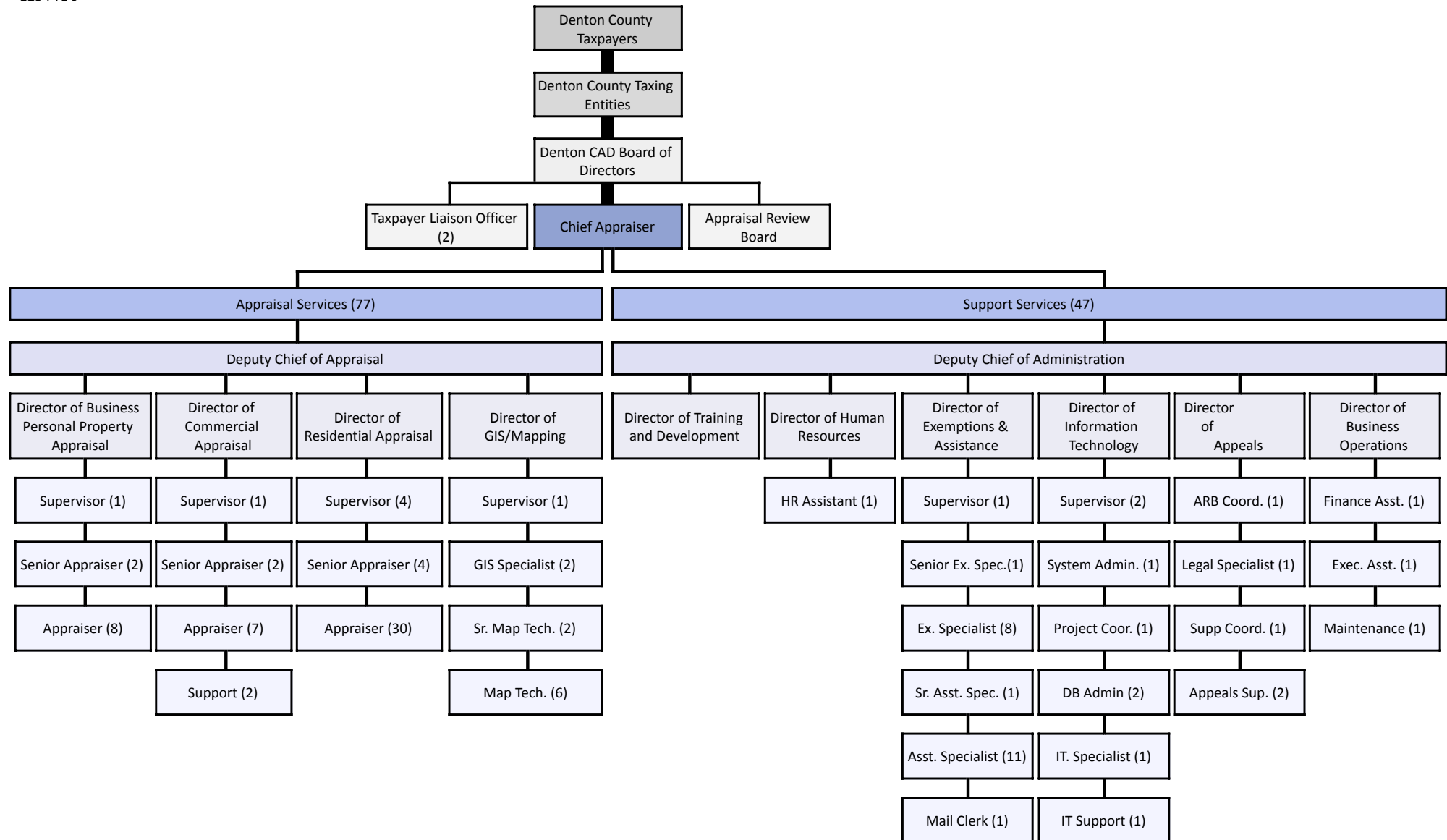
5900 - DEBT SERVICE

CLASSIFICATION	2024 BUDGET	2025 BUDGET	INCREASE OR DECREASE
ACCT #5920 - EQUIPMENT PAYMENTS	\$61,354.92	\$103,475.16	\$42,120.24
THIS ACCOUNT IS CHARGED FOR EQUIPMENT LEASE PAYMENTS. EQUIPMENT LEASES WERE MOVED TO SUBSCRIPTIONS & CONTRACTS IN 2022. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
\$103,475.16			
TOTAL ACCOUNT #5920			
TOTAL 5900 - DEBT SERVICE	\$61,354.92	\$103,475.16	\$42,120.24
TOTAL BUDGET	\$20,347,801.74	\$23,821,641.63	\$3,473,839.89

ORGANIZATIONAL CHART

Fiscal Year 2025

125 FTE's



Department	Position
Administration #101	Chief Appraiser
(4 Positions)	(2)Deputy Chief Appraiser
	Director of Human Resources
Business Operations #100	Director of Business Operations
(5 Positions)	Executive Assistant
	Building and Grounds Maintenance
	(2)Personnel & Finance Asst.
Training & Development #106	Director of Training & Development
(1 Position)	
Exemptions & Assistance #102	Director of Exemptions & Assistance
(24 Positions)	Supervisor of Exemptions & Assistance
	Sr. Taxpayer Assistance Specialist
	(11) Taxpayer Assistance Specialist
	Sr. Exemption Specialist
	(8) Exemption Specialist
	Mail Clerk
Mapping #103	Director of GIS/Mapping
(12 Positions)	Supervisor of GIS/Mapping
	GIS Specialist
	GIS Analyst
	Sr. Mapping Tech
	(7) Mapping Tech
Information Technology #104	Director of Information Technology
(9 Positions)	(2)Supervisor of Information Technology
	System Administrator
	IT Specialist
	IT Support
	(2) Database Administrator
	Project Coordinator
Commercial #201	Director of Commercial Appraisal
(12 Positions)	Supervisor of Commercial Appraisal
	(2)Sr. Commercial Appraiser
	(6) Commercial Appraiser
	(2) Appraisal Support
Appeals #202	Director of Appeals
(6 Positions)	TLO / ARB Coordinator
	Supplement Coordinator
	(2)Appeals Support
	Legal Specialist

Business Personal Property #203	Director of BPP Appraisal
(12 Positions)	BPP Supervisor
	(2)BPP Senior Appraiser
	(7) BPP Appraiser
	BPP Appraisal Support
Residential #204	Director of Residential Appraisal
(40 Postitions)	(4)Residential Supervisor
	(8) Sr. Residential Appraiser
	(25) Residential Appraiser
	(2)Agriculture Appraiser

2025 CAPITAL EXPENSES

DEPT #100 - BUSINESS OPERATIONS

(1) REPLACEMENT DESKS & CHAIRS	\$1,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$500.00

BUSINESS OPERATIONS TOTAL =	<u>\$1,500.00</u>
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DEPT #101 - ADMINISTRATION

(1) REPLACEMENT DESKS & CHAIRS	\$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

ADMINISTRATION TOTAL =	<u>\$4,500.00</u>
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DEPT #102 - EXEMPTIONS & ASSISTANCE

(1) REPLACEMENT DESKS & CHAIRS	\$8,250.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,500.00

EXEMPTIONS & ASSISTANCE TOTAL =	<u>\$10,750.00</u>
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DEPT #103 - MAPPING

(1) REPLACEMENT DESKS & CHAIRS	\$6,300.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

MAPPING TOTAL =	<u>\$8,300.00</u>
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DEPT #104 - INFORMATION TECHNOLOGY

(1) REPLACEMENT DESKS & CHAIRS	\$5,300.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

INFORMATION TECHNOLOGY TOTAL =	<u>\$7,300.00</u>
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DEPT #105 OVERHEAD

(1) AUDIO/VIDEO EQUIPMENT	\$5,000.00
(2) ARB EQUIPMENT	\$4,000.00
(3) PROJECTORS/PC'S	\$3,000.00
(4) MISCELLANEOUS	\$2,000.00

OVERHEAD TOTAL =	<u>\$ 14,000.00</u>
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DEPT #106 - TRAINING & DEVELOPMENT

(1) REPLACEMENT DESKS & CHAIRS	\$1,300.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$200.00

TRAINING & DEVELOPMENT TOTAL =	<u>\$1,500.00</u>
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DEPT #201 - COMMERCIAL

(1) REPLACEMENT DESKS & CHAIRS	\$5,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

COMMERCIAL TOTAL =	<u>\$ 7,000.00</u>
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ACCT # 5510 - FURNITURE & EQUIPMENT

DEPT #202 - APPEALS

(1) REPLACEMENT DESKS & CHAIRS	\$4,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00
APPEALS TOTAL =	\$ 6,000.00

DEPT #203 - PERSONAL PROPERTY

(1) REPLACEMENT DESKS & CHAIRS	\$4,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00
PERSONAL PROPERTY TOTAL =	\$6,000.00

DEPT #204 - RESIDENTIAL

(1) REPLACEMENT DESKS & CHAIRS	\$15,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$3,000.00
RESIDENTIAL TOTAL =	\$ 18,000.00