



DENTON CENTRAL APPRAISAL DISTRICT
3911 MORSE STREET, P O BOX 2816
DENTON, TEXAS 76202-2816

M E M O

TO: Taxing Jurisdictions Served By Denton CAD and
The Denton CAD Board of Directors

FROM: Rudy Durham, Chief Appraiser

DATE: April 23, 2015

SUBJECT: Proposed 2016 Budget

The Chief Appraiser's proposed 2016 budget is hereby submitted. The proposed budget was completed in accordance with the requirements of Texas Property Tax Code Sec. 6.06. A public hearing will be held on the proposed budget at 3:00 PM, on May 28, 2015, in accordance with Code Sec. 6.06 and 6.062.

The proposed budget totals \$11,009,602.71. The District will be designating \$773,702.62 of the fund balance to the 2016 budget, so that the entities allocations will have a 5% increase from their 2015 allocations. Allocations will change slightly if your levy changes.

The proposed 2016 budget includes adding three new budgeted positions. With new construction increasing in Denton County we feel it is very important to add two new appraisers so that we do not fall behind in putting additional value on the roll. There is also a new position in the Information Services department. It is important that the District maintain the same level of service to the entities and the taxpayers as we have in the past.

NOTE:

The 2016 budget allocations are **estimated** amounts. **2014** levies are used for calculation purposes. Please be aware that allocations will change depending on increase/decrease to 2015 levies.

Notice Of Public Hearing On Denton Central Appraisal District 2016 Budget

The Denton Central Appraisal District will hold a public hearing on a proposed budget for the 2016 fiscal year. The public hearing will be held on May 28, 2015 at 3:00 P.M. at 3911 Morse Street, Denton, Texas.

A summary of the appraisal district budget follows:

The total amount of the proposed budget.	\$11,009,602.71
The total amount of increase over the current year's budget.	\$628,503.25
The number of employees compensated under the proposed budget.	72
The number of employees compensated under the current budget.	69

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.

Denton Central Appraisal District
3911 Morse Street
Denton, Texas 76208
(940) 349-3800

Denton Central Appraisal District

2016 Budget

Revenues & Expenses

**SUMMARY OF 2015 REVENUES AND EXPENSES BUDGET AND
COMPARISON TO THE 2016 REVENUES AND EXPENSES BUDGET**

<u>CLASSIFICATION</u>	<u>2015 BUDGET</u>	<u>2016 BUDGET</u>
REVENUES:		
FUNDING FROM JURISDICTIONS	\$9,719,904.85	\$10,205,900.09
DCAD FUND BALANCE	\$631,194.61	\$773,702.62
INTEREST INCOME	\$20,000.00	\$20,000.00
OTHER SERVICES	\$5,000.00	\$5,000.00
MISCELLANOUS INCOME	\$5,000.00	\$5,000.00
TOTAL REVENUES	\$10,381,099.46	\$11,009,602.71
EXPENSES:		
TOTAL BUDGETED EXPENSES	\$10,381,099.46	\$11,009,602.71
TOTAL BUDGET	\$10,381,099.46	\$11,009,602.71

	2015 YEAR	2016 YEAR	+/- CHANGE	+/- PERCENTAGE
ACCOUNTS	402,000	423,399	21,399	5.32%
BUDGET	\$10,381,099.46	\$11,009,602.71	\$628,503.25	6.05%
COST PER PARCEL	\$25.82	\$26.00	\$0.18	0.69%

2016
BUDGET ALLOCATIONS WORKSHEET

		2014	% OF	2016
<u>JURISDICTIONS</u>		<u>TAX LEVY</u>	<u>TOTAL</u>	<u>BUDGET</u>
			<u>LEVIES</u>	<u>ALLOCATIONS</u>
SCHOOL DISTRICTS:				
S01	ARGYLE ISD	18,801,309.57	1.3033%	\$133,011.55
S02	AUBREY ISD	9,920,938.33	0.6877%	\$70,186.57
S03	CARROLLTON-FB ISD	40,023,899.89	2.7744%	\$283,152.66
S04	CELINA ISD	325,442.36	0.0226%	\$2,302.37
S05	DENTON ISD	183,021,464.42	12.6868%	\$1,294,801.74
S06	FRISCO ISD	92,760,421.77	6.4300%	\$656,241.91
S07	KRUM ISD	11,743,505.34	0.8140%	\$83,080.48
S08	LAKE DALLAS ISD	22,689,193.06	1.5728%	\$160,516.73
S09	LEWISVILLE ISD	401,041,125.00	27.7996%	\$2,837,201.35
S10	LITTLE ELM ISD	36,337,787.05	2.5189%	\$257,074.93
S11	NORTHWEST ISD	82,343,878.92	5.7080%	\$582,549.14
S12	PILOT POINT ISD	6,386,745.62	0.4427%	\$45,183.60
S13	PONDER ISD	10,548,307.15	0.7312%	\$74,624.94
S14	SANGER ISD	10,917,871.81	0.7568%	\$77,239.46
S15	ERA ISD	2,643.48	0.0002%	\$18.70
S16	SLIDELL ISD	830,706.78	0.0576%	\$5,876.91
S17	PROSPER ISD	1,453,625.32	0.1008%	\$10,283.80
SCHOOL DISTRICTS TOTALS		929,148,865.87	64.4073%	\$6,573,346.84
G01	DENTON COUNTY	174,365,271.44	12.0868%	\$1,233,562.73

2016
BUDGET ALLOCATIONS WORKSHEET

		2014	% OF	2016
		TAX LEVY	TOTAL	BUDGET
JURISDICTIONS			LEVIES	ALLOCATIONS
CITIES:				
C26	TOWN OF ARGYLE.....	1,815,454.19	0.1258%	\$12,843.59
C01	CITY OF AUBREY.....	861,461.33	0.0597%	\$6,094.49
C31	TOWN OF BARTONVILLE..	507,555.69	0.0352%	\$3,590.75
C02	CITY OF CARROLLTON	31,836,174.01	2.2068%	\$225,227.86
C49	CITY OF CELINA.....	4,263.52	0.0003%	\$30.16
C03	CITY OF THE COLONY...	17,817,583.31	1.2351%	\$126,052.09
C21	TOWN OF COPPELL	806,720.73	0.0559%	\$5,707.22
C27	TOWN OF COPPER CANYON	560,758.23	0.0389%	\$3,967.13
C04	CITY OF CORINTH.....	9,159,001.96	0.6349%	\$64,796.18
C47	CITY OF CORRAL CITY	11,017.31	0.0008%	\$77.94
C20	CITY OF DALLAS.....	8,691,816.17	0.6025%	\$61,491.03
C05	CITY OF DENTON.....	54,412,506.17	3.7718%	\$384,946.15
C42	CITY OF DISH.....	77,697.61	0.0054%	\$549.68
C30	TOWN OF DOUBLE OAK...	829,829.97	0.0575%	\$5,870.71
C07	TOWN OF FLOWER MOUND.	34,261,080.62	2.3749%	\$242,383.08
C36	CITY OF FORT WORTH.....	9,742,096.94	0.6753%	\$68,921.34
C32	CITY OF FRISCO.....	31,660,659.49	2.1947%	\$223,986.17
C39	CITY OF GRAPEVINE.....	280.09	0.0000%	\$1.98
C22	TOWN OF HACKBERRY....	103,685.94	0.0072%	\$733.54
C38	CITY OF HASLET.....	9,951.38	0.0007%	\$70.40
C19	TOWN OF HICKORY CREEK...	1,414,544.68	0.0981%	\$10,007.32
C08	CITY OF HIGHLAND VILLAGE.....	10,267,505.98	0.7117%	\$72,638.39
C09	CITY OF JUSTIN.....	1,578,203.21	0.1094%	\$11,165.14
C18	CITY OF KRUGERVILLE..	414,492.77	0.0287%	\$2,932.37
C10	CITY OF KRUM.....	1,619,817.82	0.1123%	\$11,459.55
C11	CITY OF LAKE DALLAS..	2,485,244.95	0.1723%	\$17,582.09
C25	CITY OF LAKEWOOD VILLAGE.....	232,757.88	0.0161%	\$1,646.67
C12	CITY OF LEWISVILLE...	33,883,151.22	2.3487%	\$239,709.39
C13	TOWN OF LITTLE ELM...	13,601,601.88	0.9428%	\$96,225.75
C33	TOWN OF NORTHLAKE....	751,604.76	0.0521%	\$5,317.30
C24	CITY OF OAK POINT....	1,627,926.72	0.1128%	\$11,516.91
C14	CITY OF PILOT POINT..	1,368,792.79	0.0949%	\$9,683.65
C29	CITY OF PLANO.....	4,460,055.39	0.3092%	\$31,553.06
C15	TOWN OF PONDER.....	567,978.69	0.0394%	\$4,018.22
C48	CITY OF PROSPER	362,218.93	0.0251%	\$2,562.55
C17	CITY OF ROANOKE.....	5,253,028.87	0.3641%	\$37,163.02
C16	CITY OF SANGER.....	2,965,119.05	0.2055%	\$20,977.00
C34	TOWN OF SHADY SHORES	723,392.33	0.0501%	\$5,117.70
C37	CITY OF SOUTHLAKE.....	575,949.97	0.0399%	\$4,074.61
C28	CITY OF TROPHY CLUB..	6,216,540.78	0.4309%	\$43,979.47
C44	CITY OF WESTLAKE	1,367.08	0.0001%	\$9.67
CITIES TOTALS		293,540,890.41	20.3479%	\$2,076,681.32

2016
BUDGET ALLOCATIONS WORKSHEET

		2014	% OF	2016
		TAX LEVY	TOTAL	BUDGET
JURISDICTIONS			LEVIES	ALLOCATIONS
SPECIAL DISTRICTS:				
ESD1	DENTON CO EMER SER DIST	1,645,557.41	0.1141%	\$11,641.64
ESD2	TROPHY CLUB PID #1 EM SER	357,413.89	0.0248%	\$2,528.56
W04	CLEARCREEK WATERSHED AUTH	194,367.65	0.0135%	\$1,375.07
L01	DEN CO LEVY IMPR DIST #1	959,320.83	0.0665%	\$6,786.80
W03	TROPHY CLUB MUD.#1	1,117,418.63	0.0775%	\$7,905.28
W10	DCFWSO #1B	2,179,719.46	0.1511%	\$15,420.62
W11	DCFWSO #1C	118,687.95	0.0082%	\$839.67
W12	DCFWSO #1D	3,563,767.15	0.2470%	\$25,212.19
W13	DCFWSO #6	6,246,320.85	0.4330%	\$44,190.16
W15	DCFWSO #1E	2,673,400.02	0.1853%	\$18,913.21
W16	PROVIDEN VILLAGE WCID	3,061,871.66	0.2122%	\$21,661.49
W17	DCFWSO #10	3,822,719.92	0.2650%	\$27,044.17
W18	DCFWSO #8A	603,394.96	0.0418%	\$4,268.77
W19	DCFWSO #8B	1,603,223.08	0.1111%	\$11,342.15
W20	DDCFWSO 11A	2,079,814.52	0.1442%	\$14,713.83
W21	DCFWSO #7	3,978,046.23	0.2758%	\$28,143.04
W22	DENTON CO MUD #4	1,235,688.21	0.0857%	\$8,741.99
W23	DENTON CO MUD #5	474,007.13	0.0329%	\$3,353.41
W24	DCFWSO #8C	2,215,692.35	0.1536%	\$15,675.11
W25	DCFWSO #11B	634,755.14	0.0440%	\$4,490.63
W26	DCFWSO 4-A	494,696.31	0.0343%	\$3,499.77
W 27	OAK POINT WATER CONT. #1	183,123.12	0.0127%	\$1,295.52
W28	OAK POINT WATER CONT. #2	171,267.95	0.0119%	\$1,211.65
W29	OAK POINT WATER CONT. #3	11,905.03	0.0008%	\$84.22
W31	DCFWSO 1F	4,049,549.04	0.2807%	\$28,648.90
W32	DENTON CO FWSO 11-C	133,342.81	0.0092%	\$943.35
W33	NORTH FT WORTH WCID NO 1	2,540.30	0.0002%	\$17.97
W34	DENTON CFWSO 1G	1,041,642.14	0.0722%	\$7,369.19
W36	DCFWSO 1H	497,379.55	0.0345%	\$3,518.76
W39	BELMONT FWSO NO 1	206,837.24	0.0143%	\$1,463.29
W42	CANYON FALLS WCID #2	1,242.60	0.0001%	\$8.79
SPECIAL DISTRICTS TOTALS		45,558,713.13	3.1581%	\$322,309.20
GRAND TOTALS		1,442,613,740.85	100.0000%	\$10,205,900.09

2016 BUDGET

ACCT	ACCOUNT TITLE	2015 BUDGET	2016 BUDGET	CHANGE IN BUDGET
5100	PERSONNEL SERVICES			
5110	SALARIES	\$4,881,039.33	\$5,247,616.36	\$366,577.03
5120	LONGEVITY PAY	\$122,505.00	\$130,025.00	\$7,520.00
5130	SOCIAL SECURITY (FICA)	\$411,754.26	\$442,416.34	\$30,662.08
5140	RETIREMENT (TCDRS)	\$742,243.62	\$796,650.15	\$54,406.53
5150	WORKERS' COMP INSURANCE	\$52,946.06	\$56,895.15	\$3,949.09
5160	GROUP HEALTH INSURANCE	\$884,463.87	\$947,692.33	\$63,228.46
	TOTAL 5100 - PERSONNEL SERVICES	<u>\$7,094,952.14</u>	<u>\$7,621,295.32</u>	<u>\$526,343.18</u>
5200	EDUCATION & TRAINING			
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$32,084.65	\$34,649.30	\$2,564.65
5220	TRAINING - SCHOOLS, CONFERENCES, AND TRAVEL	\$99,400.00	\$104,050.00	\$4,650.00
	TOTAL 5200 - EDUCATION & TRAINING	<u>\$131,484.65</u>	<u>\$138,699.30</u>	<u>\$7,214.65</u>
5300	SERVICES RECEIVED			
5310	APPRAISAL REVIEW BOARD	\$126,475.00	\$128,650.00	\$2,175.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND			\$0.00
5320	UTILITY VALUATION	\$180,000.00	\$180,000.00	\$0.00
5325	LEGAL SERVICES	\$200,000.00	\$230,000.00	\$30,000.00
5330	AUDIT & PAYROLL PROCESSING	\$25,500.00	\$26,000.00	\$500.00
5340	DEEDS, SALES, AND VALUE INFORMATION	\$146,404.23	\$147,049.28	\$645.05
5345	AUTO EXPENSE REIMBURSEMENT	\$457,836.34	\$486,278.73	\$28,442.39
5350	GENERAL INSURANCE	\$38,931.26	\$38,931.26	\$0.00
5360	PRINTING SERVICE	\$112,331.82	\$112,331.82	\$0.00
5370	POSTAGE & FREIGHT	\$234,580.95	\$234,580.95	\$0.00
5380	LEGAL NOTICES & ADVERTISING	\$20,000.00	\$20,000.00	\$0.00
5390	OFFICE SUPPLIES	\$115,145.00	\$115,145.00	\$0.00
	TOTAL 5300 - SERVICES RECEIVED	<u>\$1,657,204.60</u>	<u>\$1,718,967.04</u>	<u>\$61,762.44</u>
5400	UTILITIES & MAINTENANCE			
5410	OFFICE EQUIPMENT MAINTENANCE	\$24,510.00	\$24,510.00	\$0.00
5420	INFORMATION SERVICES MAINTENANCE	\$550,629.00	\$550,629.00	\$0.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$136,710.00	\$136,710.00	\$0.00
5440	TELEPHONE	\$124,156.44	\$124,156.44	\$0.00
5450	BUILDING & GROUNDS MAINTENANCE	\$155,505.00	\$163,885.00	\$8,380.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	<u>\$991,510.44</u>	<u>\$999,890.44</u>	<u>\$8,380.00</u>
5500	CAPITAL OUTLAY			
5510	FURNITURE & EQUIPMENT	\$67,570.00	\$63,770.00	(\$3,800.00)
5520	BUILDING & LAND IMPROVEMENTS	\$30,000.00	\$30,000.00	\$0.00
	TOTAL 5500 - CAPITAL OUTLAY	<u>\$97,570.00</u>	<u>\$93,770.00</u>	<u>(\$3,800.00)</u>
5600	MISCELLANEOUS			
5610	CONTINGENCY	\$49,999.53	\$51,905.55	\$1,906.02
5620	MISCELLANEOUS	\$31,850.00	\$31,850.00	\$0.00
	TOTAL 5600 - MISCELLANEOUS	<u>\$81,849.53</u>	<u>\$83,755.55</u>	<u>\$1,906.02</u>
5900	DEBT SERVICE			
5920	EQUIPMENT PAYMENTS	\$326,528.10	\$353,225.06	\$26,696.96
	TOTAL 5900 - DEBT SERVICE	<u>\$326,528.10</u>	<u>\$353,225.06</u>	<u>\$26,696.96</u>
		<u>\$10,381,099.46</u>	<u>\$11,009,602.71</u>	<u>\$628,503.25</u>

2016 BUDGET SUMMARY BY DEPARTMENT

ACCT	ACCOUNT TITLE	DEPT #101 ADMINISTRATION	DEPT #102 CUSTOMER SERV	DEPT #104 INFO SERVICES	DEPT #105 OVERHEAD	DEPT #201 COMMERCIAL	DEPT #202 SALES	DEPT #203 PERSONAL PROP	DEPT #204 RESIDENTIAL	TOTAL 2015 BUDGET
5100	PERSONNEL SERVICES									
5110	SALARIES	\$805,028.36	\$432,292.22	\$708,365.52	\$167,056.80	\$590,827.94	\$362,905.10	\$576,858.81	\$1,604,281.61	\$5,247,616.36
5120	LONGEVITY PAY	\$19,330.00	\$16,400.00	\$11,190.00	\$0.00	\$26,405.00	\$12,495.00	\$11,455.00	\$32,750.00	\$130,025.00
5130	SOCIAL SECURITY (FICA)	\$67,383.60	\$35,110.44	\$55,831.49	\$12,779.85	\$51,931.25	\$31,074.57	\$48,933.45	\$139,371.70	\$442,416.34
5140	RETIREMENT (TCDRS)	\$118,716.63	\$62,739.94	\$99,729.19	\$33,808.64	\$93,869.04	\$53,878.58	\$84,623.74	\$249,284.39	\$796,650.15
5150	WORKERS' COMP INSURANCE	\$10,842.49	\$2,294.80	\$3,649.12	\$1,461.75	\$7,796.87	\$4,042.72	\$6,713.28	\$20,154.12	\$56,895.15
5160	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$947,692.33	\$0.00	\$0.00	\$0.00	\$0.00	\$947,692.33
	TOTAL 5100 - PERSONNEL SERVICES	\$1,021,301.08	\$548,837.40	\$878,765.31	\$1,162,799.36	\$770,770.10	\$464,395.97	\$728,584.27	\$2,045,841.82	\$7,621,295.32
5200	EDUCATION & TRAINING									
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$8,605.00	\$8,895.00	\$3,300.00	\$2,769.30	\$2,365.00	\$6,000.00	\$3,260.00	\$4,855.00	\$34,649.30
5220	TRAINING, SCHOOLS, CONF, AND TRAVEL	\$14,450.00	\$7,500.00	\$7,200.00	\$21,500.00	\$6,650.00	\$3,475.00	\$11,175.00	\$32,100.00	\$104,050.00
	TOTAL 5200 - EDUCATION & TRAINING	\$23,055.00	\$16,395.00	\$10,500.00	\$24,269.30	\$9,015.00	\$4,075.00	\$14,435.00	\$36,955.00	\$138,699.30
5300	SERVICES RECEIVED									
5310	APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$128,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,650.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$0.00	\$180,000.00
5325	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$230,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230,000.00
5330	AUDIT & PAYROLL PROCESSING	\$0.00	\$0.00	\$0.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00
5340	DEEDS, SALES, AND VALUE INFORMATION	\$0.00	\$0.00	\$76,800.00	\$10,185.35	\$4,169.00	\$37,860.10	\$12,364.88	\$5,669.95	\$147,049.28
5345	AUTO EXPENSE REIMBURSEMENT	\$57,507.99	\$22,342.82	\$10,957.82	\$60,000.00	\$61,606.90	\$30,803.45	\$51,339.08	\$191,720.69	\$486,278.73
5350	GENERAL INSURANCE	\$0.00	\$0.00	\$0.00	\$38,931.26	\$0.00	\$0.00	\$0.00	\$0.00	\$38,931.26
5360	PRINTING SERVICE	\$0.00	\$0.00	\$0.00	\$112,331.82	\$0.00	\$0.00	\$0.00	\$0.00	\$112,331.82
5370	POSTAGE & FREIGHT	\$0.00	\$0.00	\$0.00	\$234,580.95	\$0.00	\$0.00	\$0.00	\$0.00	\$234,580.95
5380	LEGAL NOTICES & ADVERTISING	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
5390	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$115,145.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,145.00
	TOTAL 5300 - SERVICES RECEIVED	\$57,507.99	\$22,342.82	\$87,757.82	\$975,824.38	\$65,775.90	\$68,663.55	\$243,703.96	\$197,390.64	\$1,718,967.04
5400	UTILITIES & MAINTENANCE									
5410	OFFICE EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$24,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,510.00
5420	INFORMATION SERVICES MAINTENANCE	\$0.00	\$0.00	\$550,629.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550,629.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$0.00	\$0.00	\$0.00	\$136,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,710.00
5440	TELEPHONE	\$0.00	\$0.00	\$0.00	\$124,156.44	\$0.00	\$0.00	\$0.00	\$0.00	\$124,156.44
5450	BUILDING & GROUNDS MAINTENANCE	\$0.00	\$0.00	\$0.00	\$163,685.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,685.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	\$0.00	\$0.00	\$550,629.00	\$449,261.44	\$0.00	\$0.00	\$0.00	\$0.00	\$999,890.44
5500	CAPITAL OUTLAY									
5510	FURNITURE & EQUIPMENT	\$2,650.00	\$2,390.00	\$43,000.00	\$5,000.00	\$1,180.00	\$2,800.00	\$3,000.00	\$3,750.00	\$63,770.00
5520	BUILDING & LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
	TOTAL 5500 - CAPITAL OUTLAY	\$2,650.00	\$2,390.00	\$43,000.00	\$35,000.00	\$1,180.00	\$2,800.00	\$3,000.00	\$3,750.00	\$93,770.00
5600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$51,905.55	\$0.00	\$0.00	\$0.00	\$0.00	\$51,905.55
5610	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$31,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,850.00
5620	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$83,755.55	\$0.00	\$0.00	\$0.00	\$0.00	\$83,755.55
	TOTAL 5600 - MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$83,755.55	\$0.00	\$0.00	\$0.00	\$0.00	\$83,755.55
5900	DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$353,225.06	\$0.00	\$0.00	\$0.00	\$0.00	\$353,225.06
5920	EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$353,225.06	\$0.00	\$0.00	\$0.00	\$0.00	\$353,225.06
	TOTAL 5900 - DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$353,225.06	\$0.00	\$0.00	\$0.00	\$0.00	\$353,225.06
	TOTALS:	\$1,104,514.07	\$689,965.21	\$1,570,652.13	\$5,084,135.09	\$846,741.00	\$539,934.52	\$989,723.23	\$2,283,937.46	\$11,009,602.71

\$11,009,602.71

2016 BUDGET

5100 - PERSONNEL SERVICES

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
ACCT #5110 - SALARIES	\$4,881,039.33	\$5,247,616.36	\$366,577.03
FULL-TIME SALARIES, SALARY ADJUSTMENTS & PART-TIME SALARIES	<u>\$5,247,616.36</u>		
TOTAL ACCOUNT #5110			
ACCT #5120 - LONGEVITY PAY	\$122,505.00	\$130,025.00	\$7,520.00
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.			
TOTAL ACCOUNT #5120			
ACCT #5130 - SOCIAL SECURITY (FICA)	\$411,754.26	\$442,416.34	\$30,662.08
SOCIAL SECURITY IS CALCULATED ON BOTH FULL AND PART-TIME SALARIES AND LONGEVITY.			
TOTAL ACCOUNT #5130			
ACCT #5140 - RETIREMENT (TCDRS)	\$742,243.62	\$796,650.15	\$54,406.53
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5140			
ACCT #5150 - WORKERS' COMP INSURANCE	\$52,946.06	\$56,895.15	\$3,949.09
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL AND PART-TIME EMPLOYEES.			
TOTAL ACCOUNT #5150			
ACCT #5160 - GROUP HEALTH INSURANCE	\$884,463.87	\$947,692.33	\$63,228.46
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5160			
TOTAL 5100 - PERSONNEL SERVICES	<u><u>\$7,094,952.14</u></u>	<u><u>\$7,621,295.32</u></u>	<u><u>\$526,343.18</u></u>

2016 BUDGET**5200 - EDUCATION & TRAINING**

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
ACCT #5210 - MEMBERSHIPS, SUBSC & DUES	\$32,084.65	\$34,649.30	\$2,564.65
THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.			
TOTAL ACCOUNT #5210	\$34,649.30		
ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES & TRAVEL	\$99,400.00	\$104,050.00	\$4,650.00
THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.			
TOTAL ACCOUNT #5220	\$104,050.00		
TOTAL 5200 - EDUCATION & TRAINING	\$131,484.65	\$138,699.30	\$7,214.65

2016 BUDGET

5300 - SERVICES RECEIVED

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
<p>ACCT #5310 - APPRAISAL REVIEW BOARD</p> <p>THIS BUDGET ITEM IS CHARGED FOR PAYMENTS TO THE 20 MEMBER ARB PANEL FOR WORK PERFORMED DURING THE MANDATED EQUALIZATION PROCESS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.</p>	\$126,475.00	\$128,650.00	\$2,175.00
<p>TOTAL ACCOUNT #5310</p> <p style="text-align: right;"><u>\$128,650.00</u></p>			
<p>ACCT #5315 - OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION</p> <p>THIS BUDGET ITEM IS FOR CONTRACTED SERVICES. IT IS A BID ITEM. THIS ACCOUNT IS APPLICABLE ONLY TO THE PERSONAL PROPERTY DEPARTMENT.</p>	\$180,000.00	\$180,000.00	\$0.00
<p>TOTAL ACCOUNT #5315</p> <p style="text-align: right;"><u>\$180,000.00</u></p>			
<p>ACCT #5325 - LEGAL SERVICES</p> <p>THIS BUDGET ITEM IS CHARGED FOR ALL LEGAL EXPENSES ASSOCIATED WITH DEFENDING VALUES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.</p>	\$200,000.00	\$230,000.00	\$30,000.00
<p>TOTAL ACCOUNT #5325</p> <p style="text-align: right;"><u>\$230,000.00</u></p>			
<p>ACCT #5330 - AUDIT & PAYROLL PROCESSING</p> <p>THIS BUDGET ITEM IS FOR THE ANNUAL AUDIT AND FOR PAYROLL PROCESSING. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.</p>	\$25,500.00	\$26,000.00	\$500.00
<p>TOTAL ACCOUNT #5330</p> <p style="text-align: right;"><u>\$26,000.00</u></p>			
<p>ACCT #5340 - DEED, SALES, AND VALUE INFORMATION</p> <p>THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.</p>	\$146,404.23	\$147,049.28	\$645.05
<p>TOTAL ACCOUNT #5340</p> <p style="text-align: right;"><u>\$147,049.28</u></p>			
<p>ACCT #5345 - AUTO EXPENSE REIMBURSEMENT</p> <p>THIS BUDGET ITEM IS TO COMPENSATE EMPLOYEES FOR THE USE OF THEIR PRIVATELY OWNED VEHICLES DURING THE PERFORMANCE OF THEIR JOB DUTIES.</p>	\$457,836.34	\$486,278.73	\$28,442.39
<p>TOTAL ACCOUNT #5345</p> <p style="text-align: right;"><u>\$486,278.73</u></p>			

2016 BUDGET

5300 - SERVICES RECEIVED (continued)

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
ACCT #5350 - GENERAL INSURANCE ALL INSURANCE EXCEPT GROUP HEALTH AND WORKERS' COMPENSATION IS CHARGED TO THIS ACCOUNT. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$38,931.26	\$38,931.26	\$0.00
TOTAL ACCOUNT #5350	<u>\$38,931.26</u>		
ACCT #5360 - PRINTING SERVICES 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.	\$112,331.82	\$112,331.82	\$0.00
TOTAL ACCOUNT #5360	<u>\$112,331.82</u>		
ACCT #5370 - POSTAGE AND FREIGHT THIS ITEM IS CHARGED FOR ALL ITEMS THAT ARE MAILED. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$234,580.95	\$234,580.95	\$0.00
TOTAL ACCOUNT #5370	<u>\$234,580.95</u>		
ACCT #5380 - LEGAL NOTICES & ADVERTISING 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.	\$20,000.00	\$20,000.00	\$0.00
TOTAL ACCOUNT #5380	<u>\$20,000.00</u>		
ACCT #5390 - OFFICE SUPPLIES THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.	\$115,145.00	\$115,145.00	\$0.00
TOTAL ACCOUNT #5390	<u>\$115,145.00</u>		
TOTAL 5300 - SERVICES RECEIVED	<u>\$1,657,204.60</u>	<u>\$1,718,967.04</u>	<u>\$61,762.44</u>

2016 BUDGET

5400 - UTILITIES AND MAINTENANCE

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
ACCT #5410 - OFFICE EQUIPMENT MAINTENANCE	\$24,510.00	\$24,510.00	\$0.00
MAINTENANCE OF ALL OFFICE EQUIPMENT EXCEPT THE PRIMARY COMPUTER, PERIPHERAL DEVICES, AND PERSONAL COMPUTERS IS CHARGED TO THIS ACCOUNT.			
TOTAL ACCOUNT #5410	\$24,510.00		
ACCT #5420 - INFORMATION SERVICES MAINTENANCE	\$550,629.00	\$550,629.00	\$0.00
THIS ACCOUNT IS COMPRISED OF BOTH COMPUTER HARDWARE AND SOFTWARE MAINTENANCE. BOTH ITEMS ARE CHARGED TO THIS ACCOUNT SO THE TOTAL COST OF AUTOMATION MAINTENANCE WILL BE SHOWN IN ONE ACCOUNT. THIS ACCOUNT IS APPLICABLE TO THE INFORMATION SERVICES AND GIS DEPARTMENTS.			
TOTAL ACCOUNT #5420	\$550,629.00		
ACCT #5430 - ELECTRICITY, WATER, SEWER AND SOLID WASTE	\$136,710.00	\$136,710.00	\$0.00
THIS BUDGET ITEM IS FOR THE DISTRICT'S UTILITIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5430	\$136,710.00		
ACCT #5440 - TELEPHONE	\$124,156.44	\$124,156.44	\$0.00
THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5440	\$124,156.44		
ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE	\$155,505.00	\$163,885.00	\$8,380.00
THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5450	\$163,885.00		
TOTAL 5400 - UTILITIES AND MAINTENANCE	\$991,510.44	\$999,890.44	\$8,380.00

2016 BUDGET

5600 - MISCELLANEOUS

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
ACCT #5610 - CONTINGENCY	\$49,999.53	\$51,905.55	\$1,906.02
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	\$51,905.55		
ACCT #5620 - MISCELLANEOUS	\$31,850.00	\$31,850.00	\$0.00
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	\$31,850.00		
TOTAL 5600 - MISCELLANEOUS	\$81,849.53	\$83,755.55	\$1,906.02

2016 BUDGET

5900 - DEBT SERVICE

CLASSIFICATION	2015 BUDGET	2016 BUDGET	INCREASE OR DECREASE
ACCT #5920 - EQUIPMENT PAYMENTS	\$326,528.10	\$353,225.06	\$26,696.96
THIS ACCOUNT IS CHARGED FOR THE PAYMENTS ON THE APPRAISAL DISTRICT'S PRIMARY COMPUTER SYSTEM AND EQUIPMENT PAYMENTS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5920	<u>\$353,225.06</u>		
TOTAL 5900 - DEBT SERVICE	<u>\$326,528.10</u>	<u>\$353,225.06</u>	<u>\$26,696.96</u>
TOTAL BUDGET	<u>\$10,381,099.46</u>	<u>\$11,009,602.71</u>	<u>\$628,503.25</u>

2016 CAPITAL EXPENSES

DEPT #101 - ADMINISTRATION

(1) MISCELLANEOUS					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$2,000.00
1			\$2,000.00		
(2) REPLACEMENT SCANNER					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$650.00
1			\$650.00		
ADMINISTRATION TOTAL =					<u>\$2,650.00</u>

DEPT #102 - CUSTOMER SERVICE

(1) TELEPHONE HEADSETS					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$650.00
2			\$325.00		
(2) SCANNERS					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$1,000.00
1			\$1,000.00		
(3) ELECTRIC STAPLERS					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$140.00
1			\$140.00		
(4) CHAIRS					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$600.00
2			\$300.00		
CUSTOMER SERVICE TOTAL =					<u>\$2,390.00</u>

DEPT #104 INFORMATION SERVICES

PERSONAL COMPUTERS					
(1) PC'S, MONITORS, VIDEO CARDS				=	\$5,500.00
(2) HARDWARE UPGRADES				=	\$5,500.00
STORAGE AREA NETWORK					
(1) EXPANSION AND UPGRADES				=	\$27,000.00
(covers primary and DRC storage)					
MISC EQUIPMENT				=	\$5,000.00
INFORMATION SERVICES TOTAL =					<u>\$43,000.00</u>

DEPT #105 - OVERHEAD

(1) MISCELLANEOUS					
<u>QUANTITY</u>		X	<u>UNIT PRICE</u>	=	\$5,000.00
1			\$5,000.00		
(2) REMODEL PROJECTS AT 3901 AND 3911 MORSE STREET				=	\$30,000.00
OVERHEAD TOTAL =					<u>\$35,000.00</u>

2016 CAPITAL EXPENSES

DEPT #201 COMMERCIAL

(1) ELECTRIC STAPLER					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
2	X	\$140.00			\$280.00
(2) DIGITAL CAMERA (REPLACEMENT)					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
1	X	\$300.00			\$300.00
(3) REPLACEMENT CHAIRS					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
2	X	\$300.00			\$600.00
COMMERCIAL TOTAL =					<u>\$1,180.00</u>

DEPT #202 - SALES AND RESEARCH

(1) MISCELLANEOUS					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
1	X	\$ 2,000.00			\$2,000.00
(2) LATERAL FILE CABINET					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
1	X	\$ 800.00			\$800.00
SALES & RESEARCH TOTAL =					<u>\$2,800.00</u>

DEPT #203 - PERSONAL PROPERTY

(1) MISCELLANEOUS					
<u>QUANTITY</u>		<u>UNIT PRICE</u>			
1	X	\$1,000.00			\$1,000.00
(2) LASER SCANNER					
<u>QUANTITY</u>		<u>UNIT PRICE</u>			
1	X	\$1,000.00			\$1,000.00
(3) FURNITURE					
<u>QUANTITY</u>		<u>UNIT PRICE</u>			
1	X	\$1,000.00			\$1,000.00
PERSONAL PROPERTY TOTAL =					<u>\$3,000.00</u>

DEPT #204 - RESIDENTIAL

(1) DIGITAL CAMERA (REPLACEMENT)					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
1	X	\$ 300.00			\$300.00
(2) BATTERIES AND CHARGERS FOR CAMERAS					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
1	X	\$ 250.00			\$250.00
(3) SCANNER					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
2	X	\$ 1,000.00			\$2,000.00
(4) CHAIRS					
<u>QUANTITY</u>		<u>UNIT PRICE</u>	=		
4	X	\$ 300.00			\$1,200.00
RESIDENTIAL TOTAL =					<u>\$3,750.00</u>

2016 SALARY SCHEDULE

<u>DEPT.</u>	<u>TITLE</u>	<u>2016 SALARIES</u>
#101 ADMINISTRATIVE	CHIEF APPRAISER	\$166,817.22
	DEPUTY CHIEF - APPRAISAL	\$143,133.51
	DEPUTY CHIEF - ADMINISTRATION	\$143,133.51
	OFFICE MANAGER	\$71,709.15
	FINANCE/HR ASSISTANT	\$58,015.31
	MAINTENANCE EMPLOYEE	\$45,944.96
	(OPEN - APPRAISER POSITION)	\$71,709.64
	(OPEN - APPRAISER POSITION)	\$71,709.64
	PART-TIME	\$32,855.42
	ADMINISTRATIVE TOTAL:	<u><u>\$805,028.36</u></u>
#102 CUSTOMER SERVICE	DIRECTOR OF CUSTOMER SERVICE	\$106,283.31
	EXEMPTION SPECIALIST/TRAINER	\$59,620.73
	CUSTOMER SERVICE SPECIALIST/TRAINER	\$47,596.33
	CUSTOMER SERVICE SPECIALIST	\$41,594.85
	PART TIME	\$10,817.62
	APPRAISAL SUPPORT TOTAL :	<u><u>\$432,292.22</u></u>
#104 INFORMATION SERVICES	INFORMATION SERVICES MANAGER	\$139,969.73
	SR. SYSTEM ADMINISTRATOR	\$86,764.23
	DATABASE ADMINISTRATOR	\$82,449.56
	SYSTEM ADMINISTRATOR	\$80,000.00
	IS SUPPORT ANALYST	\$67,053.20
	IS SUPPORT ANALYST	\$63,925.20
	MAPPING TECHNICIAN II	\$43,770.95
	MAPPING TECHNICIAN II	\$43,770.95
	CUSTOMER SERVICE SPECIALIST	\$41,594.85
	(OPEN)	\$41,594.85
	PART TIME	\$17,472.00
	INFORMATION SERVICES TOTAL :	<u><u>\$708,365.52</u></u>
#105 OVERHEAD	SALARY ADJUSTMENTS AND REIMBURSEMENTS	<u><u>\$167,056.80</u></u>
#201 COMMERCIAL	COMMERCIAL MANAGER	\$106,283.31
	COMMERCIAL SUPERVISOR	\$86,764.31
	COMMERCIAL SUPERVISOR	\$86,764.31
	COMMERCIAL APPRAISER	\$71,709.64
	COMMERCIAL APPRAISER	\$71,709.64
	COMMERCIAL APPRAISER	\$71,709.64
	SR. COMM. APPRAISAL SUPPORT	\$45,945.58
	APPRAISAL SUPPORT	\$41,594.85
	PART TIME	\$8,346.66
	COMMERCIAL TOTAL :	<u><u>\$590,827.94</u></u>

2016 SALARY SCHEDULE (continued)

<u>DEPT.</u>	<u>TITLE</u>	<u>2016 SALARIES</u>
#202 SALES/RESEARCH DEPARTMENT	SALES & RESEARCH SUPERVISOR	\$86,764.52
	ARB/SUPPLEMENT COORDINATOR	\$71,709.61
	SALES & RESEARCH APPRAISER	\$71,708.92
	RESEARCH ANALYST	\$69,770.64
	APPRAISAL SUPPORT	\$41,594.85
	PART TIME	\$21,356.56
		<u>\$362,905.10</u>
#203 PERSONAL PROPERTY	PERSONAL PROPERTY MANAGER	\$106,283.31
	PERSONAL PROPERTY SUPERVISOR	\$86,764.31
	PERSONAL PROPERTY APPRAISER	\$71,708.94
	PERSONAL PROPERTY APPRAISER	\$71,708.94
	PERSONAL PROPERTY APPRAISER	\$71,708.94
	LEASING/APPRAISAL SUPPORT	\$45,945.96
	SR. APPRAISAL SUPPORT	\$45,945.96
	APPRAISAL SUPPORT	\$41,594.85
	PART TIME	\$35,197.60
		<u>\$576,858.81</u>
	PERSONAL PROPERTY TOTAL :	<u>\$576,858.81</u>
#204 RESIDENTIAL	RESIDENTIAL MANAGER	\$106,283.31
	RESIDENTIAL SUPERVISOR	\$82,449.81
	RESIDENTIAL SUPERVISOR	\$82,449.81
	SENIOR APPRAISER	\$69,771.03
	SENIOR APPRAISER	\$69,771.03
	SENIOR APPRAISER	\$69,771.03
	RESIDENTIAL APPRAISER IV	\$67,026.33
	RESIDENTIAL PROPERTY APPRAISER	\$62,059.26
	RESIDENTIAL PROPERTY APPRAISER	\$62,059.26
	RESIDENTIAL PROPERTY APPRAISER	\$58,015.31
	SENIOR APPRAISAL SUPPORT	\$47,596.16
	APPRAISAL SUPPORT	\$41,594.86
APPRAISAL SUPPORT	\$41,594.86	
PART-TIME	\$41,249.47	
	<u>\$1,604,281.61</u>	
	RESIDENTIAL TOTAL:	<u>\$1,604,281.61</u>
	TOTAL SALARIES:	\$5,247,616.36