



# DENTON CENTRAL APPRAISAL DISTRICT

TO: Taxing Jurisdictions Served by DCAD  
FROM: Hope McClure, Chief Appraiser  
DATE: May 22, 2020  
SUBJECT: Proposed 2021 Budget

2020 has been the year of change. Along with the many external changes imposed on all of us, Denton CAD has also undergone a restructure of leadership. With restructure comes new visions and goals. My goal for Denton CAD moving forward is, and always will be, to create greater efficiency, flexibility, and stewardship with our budget and the District's resources.

The one thing that will not be changing this year is the entities allocation amounts to the District. My team and I worked diligently to find areas where we could reduce costs without reducing production. As a result, there will be **zero increase** towards the jurisdictions in 2021.

The 2021 total proposed budget comes to \$14,234,603.28, and the District proposes to use \$514,934.71 from fund balance to keep costs level for the entities. The entities' allocations for 2021 should only be affected by the change in their 2020 tax levies. Please remember that the 2021 proposed allocations are just **estimated** amounts. The 2019 levies were used for calculation purposes. Therefore your 2021 allocations could change depending on the increase/decrease to your 2020 levies.

The Chief Appraiser's proposed 2021 budget is hereby submitted. The proposed budget was completed in accordance with the requirements of the Texas Property Tax Code (Sec 6.06). A public hearing will be held on the proposed budget on June 11, 2020 at 3:00 pm at 3901 Morse Street, Denton, Texas. The public hearing notice was published in accordance with the Texas Property Tax Code (Sec 6.06 and 6.062).

Thank you to everyone for your continued partnership with Denton CAD to best serve the citizens of Denton County,

Hope McClure, RPA, CTA, CCA  
Denton Central Appraisal District  
Chief Appraiser

## **Notice Of Public Hearing On Denton Central Appraisal District 2021 Budget**

The Denton Central Appraisal District will hold a public hearing on a proposed budget for the 2021 fiscal year. The public hearing will be held on June 11, 2020 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.	\$14,234,603.28
The total amount of increase over the current year's budget.	\$14,934.71
The number of employees compensated under the proposed budget.	81
The number of employees compensated under the current budget.	83

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.

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

# **Denton Central Appraisal District**

## **2021 Budget**

**SUMMARY OF 2020 REVENUES AND EXPENSES BUDGET AND  
COMPARISON TO THE 2021 REVENUES AND EXPENSES BUDGET**

<u>CLASSIFICATION</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>
REVENUES:		
FUNDING FROM JURISDICTIONS	\$13,700,168.57	\$13,700,168.57
DCAD DESIGNATED FUND	\$500,000.00	\$514,934.71
INTEREST INCOME	\$14,500.00	\$14,500.00
OTHER SERVICES	\$2,500.00	\$2,500.00
MISCELLANEOUS INCOME	\$2,500.00	\$2,500.00
TOTAL REVENUES	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>
EXPENSES:		
TOTAL BUDGETED EXPENSES	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>
TOTAL BUDGET	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>

	2020 YEAR	2021 YEAR	+/- CHANGE	+/- PERCENTAGE
ACCOUNTS	473,000	490,000	17,000	3.59%
BUDGET	\$14,219,668.57	\$14,234,603.28	\$14,934.71	0.11%
COST PER PARCEL	\$30.06	\$29.05	(\$1.01)	-3.37%

## 2021 BUDGET ALLOCATIONS

*The 2021 proposed budget allocations are **estimated** amounts. 2019 levies are used for calculation purposes. Please be aware that allocations will change for each entity based on the increases/decreases to their 2020 actual levies.*

<u>JURISDICTIONS</u>	2019 <u>TAX LEVY</u>	% OF TOTAL <u>LEVIES</u>	2021 BUDGET <u>ALLOCATIONS</u>
SCHOOL DISTRICTS:			
S01 ARGYLE ISD	37,128,083.87	1.6419%	\$224,945.43
S02 AUBREY ISD	18,366,708.02	0.8122%	\$111,277.14
S03 CARROLLTON-FB ISD	59,024,943.76	2.6103%	\$357,610.46
S04 CELINA ISD	488,822.24	0.0216%	\$2,961.59
S05 DENTON ISD	295,531,197.30	13.0693%	\$1,790,515.00
S06 FRISCO ISD	163,645,356.81	7.2369%	\$991,467.12
S07 KRUM ISD	13,085,266.48	0.5787%	\$79,278.82
S08 LAKE DALLAS ISD	33,646,993.12	1.4880%	\$203,854.78
S09 LEWISVILLE ISD	567,169,712.35	25.0820%	\$3,436,273.01
S10 LITTLE ELM ISD	78,451,119.07	3.4693%	\$475,306.52
S11 NORTHWEST ISD	134,143,137.27	5.9322%	\$812,724.01
S12 PILOT POINT ISD	8,818,607.79	0.3900%	\$53,428.71
S13 PONDER ISD	11,322,386.50	0.5007%	\$68,598.18
S14 SANGER ISD	15,827,522.12	0.6999%	\$95,893.14
S15 ERA ISD	2,027.83	0.0001%	\$12.29
S16 SLIDELL ISD	578,832.55	0.0256%	\$3,506.93
S17 PROSPER ISD	19,266,046.33	0.8520%	\$116,725.90
SCHOOL DISTRICTS TOTALS	<u>1,456,496,763.41</u>	<u>64.4107%</u>	<u>\$8,824,379.03</u>
G01 DENTON COUNTY	<u>247,431,380.52</u>	<u>10.9422%</u>	<u>\$1,499,095.87</u>

<u>JURISDICTIONS</u>	<u>2019 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2021 BUDGET ALLOCATIONS</u>
CITIES:			
C26 TOWN OF ARGYLE	2,959,475.63	0.1309%	\$17,930.38
C01 CITY OF AUBREY	1,867,878.51	0.0826%	\$11,316.79
C31 TOWN OF BARTONVILLE	828,165.13	0.0366%	\$5,017.55
C02 CITY OF CARROLLTON	51,262,543.81	2.2670%	\$310,580.93
C49 CITY OF CELINA	689,033.92	0.0305%	\$4,174.60
C03 CITY OF THE COLONY	34,888,672.63	1.5429%	\$211,377.66
C21 TOWN OF COPPELL	1,025,572.93	0.0454%	\$6,213.57
C27 TOWN OF COPPER CANYON	810,865.60	0.0359%	\$4,912.74
C04 CITY OF CORINTH	13,021,117.78	0.5758%	\$78,890.17
C20 CITY OF DALLAS	13,676,589.33	0.6048%	\$82,861.43
C05 CITY OF DENTON	76,140,018.15	3.3671%	\$461,304.41
C42 CITY OF DISH	149,134.10	0.0066%	\$903.55
C30 TOWN OF DOUBLE OAK	1,170,137.06	0.0517%	\$7,089.43
C47 TOWN OF DRAPER	8,450.41	0.0004%	\$51.20
C07 TOWN OF FLOWER MOUND	51,447,530.59	2.2752%	\$311,701.70
C36 CITY OF FORT WORTH	18,606,878.46	0.8229%	\$112,732.24
C32 CITY OF FRISCO	53,425,797.31	2.3627%	\$323,687.29
C39 CITY OF GRAPEVINE	193.11	0.0000%	\$1.17
C22 TOWN OF HACKBERRY	162,339.32	0.0072%	\$983.55
C38 CITY OF HASLET	3,649.77	0.0002%	\$22.11
C19 TOWN OF HICKORY CREEK	2,041,116.91	0.0903%	\$12,366.38
C08 CITY OF HIGHLAND VILLAGE	13,422,336.68	0.5936%	\$81,321.01
C09 CITY OF JUSTIN	2,590,307.22	0.1146%	\$15,693.72
C18 CITY OF KRUGERVILLE	698,441.11	0.0309%	\$4,231.60
C10 CITY OF KRUM	2,551,196.65	0.1128%	\$15,456.76
C11 CITY OF LAKE DALLAS	3,362,739.64	0.1487%	\$20,373.60
C25 CITY OF LAKEWOOD VILLAGE	447,069.83	0.0198%	\$2,708.63
C12 CITY OF LEWISVILLE	53,062,623.49	2.3466%	\$321,486.95
C13 TOWN OF LITTLE ELM	28,239,931.60	1.2489%	\$171,095.38
C45 CITY OF NEW FAIRVIEW	4,669.64	0.0002%	\$28.29
C33 TOWN OF NORTHLAKE	2,644,488.45	0.1169%	\$16,021.98
C24 CITY OF OAK POINT	2,598,831.29	0.1149%	\$15,745.36
C14 CITY OF PILOT POINT	1,965,544.17	0.0869%	\$11,908.51
C29 CITY OF PLANO	6,087,040.82	0.2692%	\$36,879.15
C15 TOWN OF PONDER	1,322,631.05	0.0585%	\$8,013.34
C48 CITY OF PROSPER	3,928,705.54	0.1737%	\$23,802.58
C51 TOWN OF PROVIDENCE VILLAGE	4,490,146.86	0.1986%	\$27,204.15
C17 CITY OF ROANOKE	8,297,752.77	0.3670%	\$50,273.04
C16 CITY OF SANGER	4,717,417.97	0.2086%	\$28,581.10
C34 TOWN OF SHADY SHORES	1,073,033.07	0.0475%	\$6,501.11
C37 CITY OF SOUTHLAKE	630,339.55	0.0279%	\$3,819.00
C28 CITY OF TROPHY CLUB	8,815,413.86	0.3898%	\$53,409.36
C44 CITY OF WESTLAKE	148,107.79	0.0065%	\$897.33
<b>CITIES TOTALS</b>	<b>475,283,929.51</b>	<b>21.0185%</b>	<b>\$2,879,570.80</b>

<u>JURISDICTIONS</u>	<u>2019 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2021 BUDGET ALLOCATIONS</u>
SPECIAL DISTRICTS:			
ESD1 DENTON CO EMER SER DIST	3,516,770.39	0.1555%	\$21,306.82
ESD2 TROPHY CLUB PID #1 EM SER	513,750.62	0.0227%	\$3,112.63
W04 CLEARCREEK WATERSHED AUTH	268,272.41	0.0119%	\$1,625.36
L01 DEN CO LEVY IMPR DIST #1	1,266,367.76	0.0560%	\$7,672.46
MMD1 HIGHWAY 380 MUN MAN DIST	1,389,455.89	0.0614%	\$8,418.20
MMD3 NORTHLAKE MUN. MAN. DIST. #1	223,243.58	0.0099%	\$1,352.55
PID7 NORTHLAKE PID NO 1	1,052,400.21	0.0465%	\$6,376.11
W03 TROPHY CLUB MUD #1	1,481,176.10	0.0655%	\$8,973.90
W10 DCFWSD #1B	2,085,708.44	0.0922%	\$12,636.54
W11 DCFWSD #1C	1,243,614.29	0.0550%	\$7,534.60
W12 DCFWSD #1D	2,576,822.31	0.1140%	\$15,612.02
W13 DCFWSD #6	7,125,994.28	0.3151%	\$43,173.78
W15 DCFWSD #1E	2,213,414.31	0.0979%	\$13,410.26
W17 DCFWSD #10	13,031,041.37	0.5763%	\$78,950.29
W18 DCFWSD #8A	2,272,111.71	0.1005%	\$13,765.89
W19 DCFWSD #8B	1,446,626.08	0.0640%	\$8,764.58
W20 DCFWSD #11A	3,849,985.40	0.1703%	\$23,325.65
W21 DCFWSD #7	7,516,121.77	0.3324%	\$45,537.42
W22 DENTON CO MUD #4	1,349,497.63	0.0597%	\$8,176.11
W23 DENTON CO MUD #5	1,338,098.04	0.0592%	\$8,107.04
W24 FRISCO WEST WCID	3,973,644.84	0.1757%	\$24,074.85
W25 DCFWSD #11B	1,851,544.20	0.0819%	\$11,217.83
W26 DCFWSD #4A	733,039.01	0.0324%	\$4,441.21
W 27 OAK POINT WATER CONT. #1	624,648.77	0.0276%	\$3,784.52
W28 OAK POINT WATER CONT. #2	494,064.07	0.0218%	\$2,993.35
W29 OAK POINT WATER CONT. #3	248,641.16	0.0110%	\$1,506.43
W30 SMILEY RD WCID #1	2,954.97	0.0001%	\$17.90
W31 DCFWSD #1F	3,261,382.69	0.1442%	\$19,759.52
W32 DCFWSD #11C	1,383,772.39	0.0612%	\$8,383.77
W33 NORTH FT WORTH WCID NO 1	3,507.50	0.0002%	\$21.25
W34 DCFWSD #1G	3,303,730.91	0.1461%	\$20,016.09
W36 DCFWSD #1H	1,765,981.28	0.0781%	\$10,699.43
W39 BELMONT FWSD NO 1	4,724,402.06	0.2089%	\$28,623.42
W41 THE LAKES FWSD	602,908.14	0.0267%	\$3,652.80
W42 CANYON FALLS WCID #2	1,383,427.72	0.0612%	\$8,381.68
W43 OAK POINT WATER CONT. #4	710,351.12	0.0314%	\$4,303.76
W44 CANYON FALLS MUD NO 1	148,222.14	0.0066%	\$898.02
W45 BELMONT FWSD NO 2	357,168.91	0.0158%	\$2,163.96
W47 DENTON CO MUD #6	641,723.46	0.0284%	\$3,887.97
W49 DENTON CO MUD #9	76,277.77	0.0034%	\$462.14
W 54 DENTON CO MUD #10	123.29	0.0000%	\$0.76
SPECIAL DISTRICTS TOTALS	82,051,988.99	3.6286%	\$497,122.87
GRAND TOTALS	2,261,264,062.43	100.0000%	\$13,700,168.57

## 2021 BUDGET

ACCT	ACCOUNT TITLE	2020 BUDGET	2021 BUDGET	CHANGE IN BUDGET
<b>5100</b>	<b>PERSONNEL SERVICES</b>			
5110	SALARIES	\$6,790,012.64	\$6,745,314.12	(\$44,698.52)
5120	LONGEVITY PAY	\$143,630.00	\$114,100.00	(\$29,530.00)
5130	SOCIAL SECURITY (FICA)	\$571,707.88	\$560,281.53	(\$11,426.35)
5140	RETIREMENT (TCDRS)	\$1,187,814.87	\$1,190,260.79	\$2,445.92
5150	WORKERS' COMP INSURANCE	\$71,356.82	\$69,690.97	(\$1,665.85)
5160	GROUP HEALTH INSURANCE	\$1,275,892.85	\$1,327,170.33	\$51,277.48
	TOTAL 5100 - PERSONNEL SERVICES	<u>\$10,040,415.06</u>	<u>\$10,006,817.74</u>	<u>(\$33,597.32)</u>
<b>5200</b>	<b>EDUCATION &amp; TRAINING</b>			
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$36,427.95	\$32,897.95	(\$3,530.00)
5220	TRAINING - SCHOOLS, CONFERENCES, AND TRAVEL	\$132,284.50	\$120,834.50	(\$11,450.00)
	TOTAL 5200 - EDUCATION & TRAINING	<u>\$168,712.45</u>	<u>\$153,732.45</u>	<u>(\$14,980.00)</u>
<b>5300</b>	<b>SERVICES RECEIVED</b>			
5310	APPRAISAL REVIEW BOARD	\$181,185.00	\$332,645.00	\$151,460.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND			\$0.00
5320	UTILITY VALUATION	\$180,000.00	\$180,000.00	\$0.00
5325	LEGAL SERVICES	\$384,000.00	\$434,000.00	\$50,000.00
5330	AUDIT & PAYROLL PROCESSING	\$34,000.00	\$40,000.00	\$6,000.00
5340	DEEDS, SALES, AND VALUE INFORMATION	\$127,505.07	\$131,575.07	\$4,070.00
5345	AUTO EXPENSE REIMBURSEMENT	\$599,585.02	\$518,676.57	(\$80,908.45)
5350	GENERAL INSURANCE	\$39,218.72	\$35,581.10	(\$3,637.62)
5360	PRINTING SERVICE	\$130,442.25	\$129,760.74	(\$681.51)
5370	POSTAGE & FREIGHT	\$269,249.84	\$269,249.84	\$0.00
5380	LEGAL NOTICES & ADVERTISING	\$6,000.00	\$6,000.00	\$0.00
5390	OFFICE SUPPLIES	\$103,345.00	\$89,695.00	(\$13,650.00)
	TOTAL 5300 - SERVICES RECEIVED	<u>\$2,054,530.90</u>	<u>\$2,167,183.31</u>	<u>\$112,652.41</u>
<b>5400</b>	<b>UTILITIES &amp; MAINTENANCE</b>			
5410	OFFICE EQUIPMENT MAINTENANCE	\$25,723.00	\$17,743.00	(\$7,980.00)
5420	INFORMATION SERVICES MAINTENANCE	\$797,840.00	\$652,840.00	(\$145,000.00)
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$136,710.00	\$111,710.00	(\$25,000.00)
5440	TELEPHONE	\$122,920.44	\$110,920.44	(\$12,000.00)
5450	BUILDING & GROUNDS MAINTENANCE	\$169,131.00	\$169,131.00	\$0.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	<u>\$1,252,324.44</u>	<u>\$1,062,344.44</u>	<u>(\$189,980.00)</u>
<b>5500</b>	<b>CAPITAL OUTLAY</b>			
5510	FURNITURE & EQUIPMENT	\$71,970.00	\$69,470.00	(\$2,500.00)
5520	BUILDING & LAND IMPROVEMENTS	\$50,000.00	\$50,000.00	\$0.00
	TOTAL 5500 - CAPITAL OUTLAY	<u>\$121,970.00</u>	<u>\$119,470.00</u>	<u>(\$2,500.00)</u>
<b>5600</b>	<b>MISCELLANEOUS</b>			
5610	CONTINGENCY	\$65,209.72	\$71,098.34	\$5,888.62
5620	MISCELLANEOUS	\$35,345.00	\$135,985.00	\$100,640.00
	TOTAL 5600 - MISCELLANEOUS	<u>\$100,554.72</u>	<u>\$207,083.34</u>	<u>\$106,528.62</u>
<b>5900</b>	<b>DEBT SERVICE</b>			
5920	EQUIPMENT PAYMENTS	\$481,161.00	\$517,972.00	\$36,811.00
	TOTAL 5900 - DEBT SERVICE	<u>\$481,161.00</u>	<u>\$517,972.00</u>	<u>\$36,811.00</u>
		<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>	<u>\$14,934.71</u>



2021 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 2021 BUDGET
5100	PERSONNEL SERVICES									
5110	SALARIES	\$1,029,946.12	\$555,811.44	\$923,001.53	\$199,200.00	\$831,044.80	\$558,640.06	\$723,782.31	\$1,923,887.86	\$6,745,314.12
5120	LONGEVITY PAY	\$6,675.00	\$13,060.00	\$15,620.00	\$0.00	\$16,890.00	\$19,470.00	\$9,275.00	\$33,110.00	\$114,100.00
5130	SOCIAL SECURITY (FICA)	\$84,366.80	\$43,940.77	\$73,492.98	\$15,238.80	\$71,620.73	\$47,602.28	\$61,144.17	\$162,875.01	\$560,281.53
5140	RETIREMENT (TCDRS)	\$150,867.60	\$80,414.49	\$131,103.22	\$201,026.72	\$131,070.61	\$87,115.28	\$110,117.28	\$298,545.59	\$1,190,260.79
5150	WORKERS' COMP INSURANCE	\$11,571.75	\$2,757.07	\$5,243.41	\$1,673.28	\$10,519.45	\$6,354.98	\$8,359.96	\$23,211.08	\$69,690.97
5160	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$1,327,170.33	\$0.00	\$0.00	\$0.00	\$0.00	\$1,327,170.33
	TOTAL 5100 - PERSONNEL SERVICES	\$1,283,427.27	\$695,983.77	\$1,148,461.13	\$1,744,309.13	\$1,061,145.58	\$719,182.59	\$912,678.73	\$2,441,629.54	\$10,006,817.74
5200	EDUCATION & TRAINING									
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$7,778.00	\$10,845.00	\$1,270.00	\$2,364.95	\$3,080.00	\$750.00	\$1,790.00	\$5,020.00	\$32,897.95
5220	TRAINING, SCHOOLS, CONF, AND TRAVEL	\$17,800.00	\$8,500.00	\$10,750.00	\$25,234.50	\$8,850.00	\$3,800.00	\$12,300.00	\$33,600.00	\$120,834.50
	TOTAL 5200 - EDUCATION & TRAINING	\$25,578.00	\$19,345.00	\$12,020.00	\$27,599.45	\$11,930.00	\$4,550.00	\$14,090.00	\$38,620.00	\$153,732.45
5300	SERVICES RECEIVED									
5310	APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$332,645.00	\$0.00	\$0.00	\$0.00	\$0.00	\$332,645.00
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	\$434,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$434,000.00
5330	AUDIT & PAYROLL PROCESSING	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
5340	DEEDS, SALES, AND VALUE INFORMATION	\$0.00	\$40,000.00	\$0.00	\$9,265.72	\$4,607.00	\$59,133.00	\$11,020.40	\$7,548.95	\$131,575.07
5345	AUTO EXPENSE REIMBURSEMENT	\$67,247.88	\$17,592.74	\$17,243.22	\$0.00	\$88,283.83	\$44,141.92	\$66,212.88	\$217,954.11	\$518,676.57
5350	GENERAL INSURANCE	\$0.00	\$0.00	\$0.00	\$35,581.10	\$0.00	\$0.00	\$0.00	\$0.00	\$35,581.10
5360	PRINTING SERVICE	\$0.00	\$0.00	\$0.00	\$129,760.74	\$0.00	\$0.00	\$0.00	\$0.00	\$129,760.74
5370	POSTAGE & FREIGHT	\$0.00	\$0.00	\$0.00	\$269,249.84	\$0.00	\$0.00	\$0.00	\$0.00	\$269,249.84
5380	LEGAL NOTICES & ADVERTISING	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
5390	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$89,695.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,695.00
	TOTAL 5300 - SERVICES RECEIVED	\$67,247.88	\$57,592.74	\$17,243.22	\$1,346,197.40	\$92,890.83	\$103,274.92	\$257,233.28	\$225,503.06	\$2,167,183.31
5400	UTILITIES & MAINTENANCE									
5410	OFFICE EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$17,743.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,743.00
5420	INFORMATION SERVICES MAINTENANCE	\$0.00	\$0.00	\$652,840.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$652,840.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$0.00	\$0.00	\$0.00	\$111,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,710.00
5440	TELEPHONE	\$0.00	\$0.00	\$0.00	\$110,920.44	\$0.00	\$0.00	\$0.00	\$0.00	\$110,920.44
5450	BUILDING & GROUNDS MAINTENANCE	\$0.00	\$0.00	\$0.00	\$169,131.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169,131.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	\$0.00	\$0.00	\$652,840.00	\$409,504.44	\$0.00	\$0.00	\$0.00	\$0.00	\$1,062,344.44
5500	CAPITAL OUTLAY									
5510	FURNITURE & EQUIPMENT	\$5,900.00	\$4,260.00	\$35,900.00	\$10,000.00	\$2,260.00	\$4,400.00	\$3,000.00	\$3,750.00	\$69,470.00
5520	BUILDING & LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
	TOTAL 5500 - CAPITAL OUTLAY	\$5,900.00	\$4,260.00	\$35,900.00	\$60,000.00	\$2,260.00	\$4,400.00	\$3,000.00	\$3,750.00	\$119,470.00
5600	MISCELLANEOUS									
5610	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$71,098.34	\$0.00	\$0.00	\$0.00	\$0.00	\$71,098.34
5620	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$135,985.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,985.00
	TOTAL 5600 - MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$207,083.34	\$0.00	\$0.00	\$0.00	\$0.00	\$207,083.34
5920	EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$517,972.00	\$0.00	\$0.00	\$0.00	\$0.00	\$517,972.00
	TOTAL 5900 - DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$517,972.00	\$0.00	\$0.00	\$0.00	\$0.00	\$517,972.00
	<b>TOTALS:</b>	<b>\$1,382,153.15</b>	<b>\$777,181.51</b>	<b>\$1,866,464.35</b>	<b>\$4,312,665.76</b>	<b>\$1,168,226.41</b>	<b>\$831,407.50</b>	<b>\$1,187,002.00</b>	<b>\$2,709,502.59</b>	<b>\$14,234,603.28</b>

\$14,234,603.28

**2021 BUDGET**

**5100 - PERSONNEL SERVICES**

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
<b>ACCT #5110 - SALARIES</b>	<b>\$6,790,012.64</b>	<b>\$6,745,314.12</b>	<b>(\$44,698.52)</b>
FULL-TIME SALARIES, SALARY ADJUSTMENTS & PART-TIME SALARIES	<b>\$6,745,314.12</b>		
<b>TOTAL ACCOUNT #5110</b>	<b>\$6,745,314.12</b>		
<b>ACCT #5120 - LONGEVITY PAY</b>	<b>\$143,630.00</b>	<b>\$114,100.00</b>	<b>(\$29,530.00)</b>
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.			
<b>TOTAL ACCOUNT #5120</b>	<b>\$114,100.00</b>		
<b>ACCT #5130 - SOCIAL SECURITY (FICA)</b>	<b>\$571,707.88</b>	<b>\$560,281.53</b>	<b>(\$11,426.35)</b>
SOCIAL SECURITY IS CALCULATED ON BOTH FULL AND PART-TIME SALARIES AND LONGEVITY.			
<b>TOTAL ACCOUNT #5130</b>	<b>\$560,281.53</b>		
<b>ACCT #5140 - RETIREMENT (TCDRS)</b>	<b>\$1,187,814.87</b>	<b>\$1,190,260.79</b>	<b>\$2,445.92</b>
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.			
<b>TOTAL ACCOUNT #5140</b>	<b>\$1,190,260.79</b>		
<b>ACCT #5150 - WORKERS' COMP INSURANCE</b>	<b>\$71,356.82</b>	<b>\$69,690.97</b>	<b>(\$1,665.85)</b>
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL AND PART-TIME EMPLOYEES.			
<b>TOTAL ACCOUNT #5150</b>	<b>\$69,690.97</b>		
<b>ACCT #5160 - GROUP HEALTH INSURANCE</b>	<b>\$1,275,892.85</b>	<b>\$1,327,170.33</b>	<b>\$51,277.48</b>
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.			
<b>TOTAL ACCOUNT #5160</b>	<b>\$1,327,170.33</b>		
<b>TOTAL 5100 - PERSONNEL SERVICES</b>	<b>\$10,040,415.06</b>	<b>\$10,006,817.74</b>	<b>(\$33,597.32)</b>

**2021 BUDGET**

**5200 - EDUCATION & TRAINING**

<b>CLASSIFICATION</b>	<b>2020 BUDGET</b>	<b>2021 BUDGET</b>	<b>INCREASE OR DECREASE</b>
<b>ACCT #5210 - MEMBERSHIPS, SUBSC &amp; DUES</b>	<b>\$36,427.95</b>	<b>\$32,897.95</b>	<b>(\$3,530.00)</b>
THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.			
<b>TOTAL ACCOUNT #5210</b>	<b>\$32,897.95</b>		
<b>ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES &amp; TRAVEL</b>	<b>\$132,284.50</b>	<b>\$120,834.50</b>	<b>(\$11,450.00)</b>
THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.			
<b>TOTAL ACCOUNT #5220</b>	<b>\$120,834.50</b>		
<b>TOTAL 5200 - EDUCATION &amp; TRAINING</b>	<b>\$168,712.45</b>	<b>\$153,732.45</b>	<b>(\$14,980.00)</b>

**2021 BUDGET**

**5300 - SERVICES RECEIVED**

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
<b>ACCT #5310 - APPRAISAL REVIEW BOARD</b>  THIS BUDGET ITEM IS CHARGED FOR PAYMENTS TO THE 33 MEMBER ARB PANEL FOR WORK PERFORMED DURING THE MANDATED EQUALIZATION PROCESS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$181,185.00	\$332,645.00	\$151,460.00
<b>TOTAL ACCOUNT #5310</b>	<u>\$332,645.00</u>		
<b>ACCT #5315 - OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION</b>  THIS BUDGET ITEM IS FOR CONTRACTED SERVICES. IT IS A BID ITEM. THIS ACCOUNT IS APPLICABLE ONLY TO THE PERSONAL PROPERTY DEPARTMENT.	\$180,000.00	\$180,000.00	\$0.00
<b>TOTAL ACCOUNT #5315</b>	<u>\$180,000.00</u>		
<b>ACCT #5325 - LEGAL SERVICES</b>  THIS BUDGET ITEM IS CHARGED FOR ALL LEGAL EXPENSES ASSOCIATED WITH DEFENDING VALUES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$384,000.00	\$434,000.00	\$50,000.00
<b>TOTAL ACCOUNT #5325</b>	<u>\$434,000.00</u>		
<b>ACCT #5330 - AUDIT &amp; PAYROLL PROCESSING</b>  THIS BUDGET ITEM IS FOR THE ANNUAL AUDIT AND FOR PAYROLL PROCESSING. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$34,000.00	\$40,000.00	\$6,000.00
<b>TOTAL ACCOUNT #5330</b>	<u>\$40,000.00</u>		
<b>ACCT #5340 - DEED, SALES, AND VALUE INFORMATION</b>  THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.	\$127,505.07	\$131,575.07	\$4,070.00
<b>TOTAL ACCOUNT #5340</b>	<u>\$131,575.07</u>		
<b>ACCT #5345 - AUTO EXPENSE REIMBURSEMENT</b>  THIS BUDGET ITEM IS TO COMPENSATE EMPLOYEES FOR THE USE OF THEIR PRIVATELY OWNED VEHICLES DURING THE PERFORMANCE OF THEIR JOB DUTIES.	\$599,585.02	\$518,676.57	(\$80,908.45)
<b>TOTAL ACCOUNT #5345</b>	<u>\$518,676.57</u>		

**2021 BUDGET**

**5300 - SERVICES RECEIVED (continued)**

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
<b>ACCT #5350 - GENERAL INSURANCE</b>  ALL INSURANCE EXCEPT GROUP HEALTH AND WORKERS' COMPENSATION IS CHARGED TO THIS ACCOUNT. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$39,218.72	\$35,581.10	(\$3,637.62)
<b>TOTAL ACCOUNT #5350</b>	<u>\$35,581.10</u>		
<b>ACCT #5360 - PRINTING SERVICES</b>  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.	\$130,442.25	\$129,760.74	(\$681.51)
<b>TOTAL ACCOUNT #5360</b>	<u>\$129,760.74</u>		
<b>ACCT #5370 - POSTAGE AND FREIGHT</b>  THIS ITEM IS CHARGED FOR ALL ITEMS THAT ARE MAILED. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$269,249.84	\$269,249.84	\$0.00
<b>TOTAL ACCOUNT #5370</b>	<u>\$269,249.84</u>		
<b>ACCT #5380 - LEGAL NOTICES &amp; ADVERTISING</b>  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.  2019 Actual Expenses for mandated notices is \$3,558.04 2021 Budgeted Expenses for mandated notices is \$5,000.00	\$6,000.00	\$6,000.00	\$0.00
<b>TOTAL ACCOUNT #5380</b>	<u>\$6,000.00</u>		
<b>ACCT #5390 - OFFICE SUPPLIES</b>  THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.	\$103,345.00	\$89,695.00	(\$13,650.00)
<b>TOTAL ACCOUNT #5390</b>	<u>\$89,695.00</u>		
<b>TOTAL 5300 - SERVICES RECEIVED</b>	<u><u>\$2,054,530.90</u></u>	<u><u>\$2,167,183.31</u></u>	<u><u>\$112,652.41</u></u>

**2021 BUDGET**

**5400 - UTILITIES AND MAINTENANCE**

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
<b>ACCT #5410 - OFFICE EQUIPMENT MAINTENANCE</b> MAINTENANCE OF ALL OFFICE EQUIPMENT EXCEPT THE PRIMARY COMPUTER, PERIPHERAL DEVICES, AND PERSONAL COMPUTERS IS CHARGED TO THIS ACCOUNT.	\$25,723.00	\$17,743.00	(\$7,980.00)
<b>TOTAL ACCOUNT #5410</b>	<u>\$17,743.00</u>		
<b>ACCT #5420 - INFORMATION SERVICES MAINTENANCE</b> THIS ACCOUNT IS COMPRISED OF BOTH COMPUTER HARDWARE AND SOFTWARE MAINTENANCE. THIS ACCOUNT IS APPLICABLE TO THE INFORMATION SERVICES AND GIS DEPARTMENT.	\$797,840.00	\$652,840.00	(\$145,000.00)
<b>TOTAL ACCOUNT #5420</b>	<u>\$652,840.00</u>		
<b>ACCT #5430 - ELECTRICITY, WATER, SEWER AND SOLID WASTE</b> THIS BUDGET ITEM IS FOR THE DISTRICT'S UTILITIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$136,710.00	\$111,710.00	(\$25,000.00)
<b>TOTAL ACCOUNT #5430</b>	<u>\$111,710.00</u>		
<b>ACCT #5440 - TELEPHONE</b> THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$122,920.44	\$110,920.44	(\$12,000.00)
<b>TOTAL ACCOUNT #5440</b>	<u>\$110,920.44</u>		
<b>ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE</b> THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$169,131.00	\$169,131.00	\$0.00
<b>TOTAL ACCOUNT #5450</b>	<u>\$169,131.00</u>		
<b>TOTAL 5400 - UTILITIES AND MAINTENANCE</b>	<u>\$1,252,324.44</u>	<u>\$1,062,344.44</u>	<u>(\$189,980.00)</u>

**2021 BUDGET**

**5500 - CAPITAL OUTLAY**

<b>CLASSIFICATION</b>	<b>2020 BUDGET</b>	<b>2021 BUDGET</b>	<b>INCREASE OR DECREASE</b>
<b>ACCT #5510 - FURNITURE AND EQUIPMENT</b>	<b>\$71,970.00</b>	<b>\$69,470.00</b>	<b>(\$2,500.00)</b>
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
<b>TOTAL ACCOUNT #5510</b>	<b>\$69,470.00</b>		
<b>ACCT #5520 - BUILDING AND LAND IMPROVEMENTS</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
<b>TOTAL ACCOUNT #5520</b>	<b>\$50,000.00</b>		
<b>TOTAL 5500 - CAPITAL OUTLAY</b>	<b>\$121,970.00</b>	<b>\$119,470.00</b>	<b>(\$2,500.00)</b>

**2021 BUDGET**

**5600 - MISCELLANEOUS**

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
<b>ACCT #5610 - CONTINGENCY</b>  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.	\$65,209.72	\$71,098.34	\$5,888.62
<b>TOTAL ACCOUNT #5610</b>	<u>\$71,098.34</u>		
<b>ACCT #5620 - MISCELLANEOUS</b>  THIS ACCOUNT IS FOR ITEMS THAT WILL NOT FIT WELL IN ANOTHER CATEGORY. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$35,345.00	\$135,985.00	\$100,640.00
<b>TOTAL ACCOUNT #5620</b>	<u>\$135,985.00</u>		
<b>TOTAL 5600 - MISCELLANEOUS</b>	<u>\$100,554.72</u>	<u>\$207,083.34</u>	<u>\$106,528.62</u>



**2021 BUDGET**

**5900 - DEBT SERVICE**

<b>CLASSIFICATION</b>	<b>2020 BUDGET</b>	<b>2021 BUDGET</b>	<b>INCREASE OR DECREASE</b>
<b>ACCT #5920 - EQUIPMENT PAYMENTS</b>	<b>\$481,161.00</b>	<b>\$517,972.00</b>	<b>\$36,811.00</b>
THIS ACCOUNT IS CHARGED FOR EQUIPMENT PAYMENTS AND EQUIPMENT LEASES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
<b>TOTAL ACCOUNT #5920</b>	<b>\$517,972.00</b>		
<b>TOTAL 5900 - DEBT SERVICE</b>	<b>\$481,161.00</b>	<b>\$517,972.00</b>	<b>\$36,811.00</b>
<b>TOTAL BUDGET</b>	<b>\$14,219,668.57</b>	<b>\$14,234,603.28</b>	<b>\$14,934.71</b>

**ACCT # 5510 - FURNITURE & EQUIPMENT**

		<u>INCREASE or (DECREASE)</u>
<b>2021 BUDGET =</b>	\$69,470.00	(\$2,500.00)
<b>2020 BUDGET =</b>	\$71,970.00	

**DEPT #101 - ADMINISTRATION**

(1) MISCELLANEOUS				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
1		\$2,000.00		\$2,000.00
(2) REPLACEMENT FURNITURE				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
3		\$1,000.00		\$3,000.00
(3) REPLACEMENT CHAIRS				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
3		\$300.00		\$900.00
<b>ADMINISTRATION TOTAL =</b>				<u>\$5,900.00</u>

**DEPT #102 - CUSTOMER SERVICE**

(1) TELEPHONE HEADSETS AND BATTERIES				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
8		\$325.00		\$2,600.00
(2) SCANNER				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
1		\$900.00		\$900.00
(3) ELECTRIC STAPLER				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
2		\$80.00		\$160.00
(4) CHAIRS				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
2		\$300.00		\$600.00
<b>CUSTOMER SERVICE TOTAL =</b>				<u>\$4,260.00</u>

**ACCT # 5510 - FURNITURE & EQUIPMENT**

**DEPT #104 INFORMATION SERVICES**

(1) MISC PC PERIPHERALS					\$5,000.00
(2) AUDIO/VISUAL EQUIPMENT					\$20,000.00
(3) BACKUP DISK REFRESH					\$10,000.00
(4) CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
3		\$300.00			\$900.00

**INFORMATION SERVICES TOTAL=** \$35,900.00

**DEPT #105 OVERHEAD**

(1) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$5,500.00			\$5,500.00
(2) ARB EQUIPMENT					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$1,500.00			\$1,500.00
(3) PROJECTORS FOR HEARING ROOMS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$1,500.00			\$3,000.00

**OVERHEAD TOTAL =** \$10,000.00

**DEPT #201 - COMMERCIAL**

(1) ELECTRIC STAPLER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$80.00			\$160.00
(2) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$300.00			\$300.00
(3) REPLACEMENT CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
3		\$300.00			\$900.00
(4) DESKTOP SCANNERS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$900.00			\$900.00

**COMMERCIAL TOTAL =** \$2,260.00

**DEPT #202 - SALES AND RESEARCH**

(1) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$2,000.00			\$2,000.00
(2) LASER SCANNER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$900.00			\$1,800.00
(3) CHAIRS (REPLACEMENT)					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$300.00			\$600.00

**SALES & RESEARCH TOTAL =** \$4,400.00

**ACCT # 5510 - FURNITURE & EQUIPMENT**

**DEPT #203 - PERSONAL PROPERTY**

(1) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$750.00			\$1,500.00
(2) LASER SCANNER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$900.00			\$900.00
(3) CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$300.00			\$600.00
<b>PERSONAL PROPERTY TOTAL =</b>					<u>\$3,000.00</u>

**DEPT #204 - RESIDENTIAL**

(1) SCANNER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$900.00			\$1,800.00
(2) CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
4		\$300.00			\$1,200.00
(3) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$750.00			\$750.00
<b>RESIDENTIAL TOTAL =</b>					<u>\$3,750.00</u>