

2023 BUDGET

5100 - PERSONNEL SERVICES

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5110 - SALARIES	\$7,188,342.26	\$8,771,498.24	\$1,583,155.98
FULL-TIME SALARIES & SALARY ADJUSTMENTS \$8,771,498.24			
TOTAL ACCOUNT #5110 \$8,771,498.24			
ACCT #5120 - LONGEVITY PAY	\$89,560.00	\$75,500.00	(\$14,060.00)
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.			
TOTAL ACCOUNT #5120 \$75,500.00			
ACCT #5130 - SOCIAL SECURITY (FICA)	\$595,820.42	\$723,494.79	\$127,674.37
SOCIAL SECURITY IS CALCULATED ON FULL TIME SALARIES AND LONGEVITY.			
TOTAL ACCOUNT #5130 \$723,494.79			
ACCT #5140 - RETIREMENT (TCDRS)	\$1,263,990.00	\$1,244,853.27	(\$19,136.73)
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5140 \$1,244,853.27			
ACCT #5150 - WORKERS' COMP INSURANCE	\$51,262.16	\$65,889.96	\$14,627.80
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL TIME EMPLOYEES.			
TOTAL ACCOUNT #5150 \$65,889.96			
ACCT #5160 - GROUP HEALTH INSURANCE	\$1,509,217.74	\$1,635,904.40	\$126,686.66
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5160 \$1,635,904.40			
TOTAL 5100 - PERSONNEL SERVICES	\$10,698,192.58	\$12,517,140.66	\$1,818,948.08

2023 BUDGET

5200 - EDUCATION & TRAINING

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5210 - MEMBERSHIPS, SUBSC & DUES	\$22,330.00	\$22,630.00	\$300.00
THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.			
TOTAL ACCOUNT #5210	\$22,630.00		
ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES & TRAVEL	\$87,740.00	\$102,700.00	\$14,960.00
THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.			
TOTAL ACCOUNT #5220	\$102,700.00		
TOTAL 5200 - EDUCATION & TRAINING	\$110,070.00	\$125,330.00	\$15,260.00

2023 BUDGET

5300 - SERVICES RECEIVED

CLASSIFICATION	2022 BUDGET	2023 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.	\$418,035.00	\$451,290.00	\$33,255.00
TOTAL ACCOUNT #5310	<u>\$451,290.00</u>		
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.	\$180,000.00	\$180,000.00	\$0.00
TOTAL ACCOUNT #5315	<u>\$180,000.00</u>		
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.	\$450,000.00	\$475,000.00	\$25,000.00
TOTAL ACCOUNT #5325	<u>\$475,000.00</u>		
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.	\$41,000.00	\$39,500.00	(\$1,500.00)
TOTAL ACCOUNT #5330	<u>\$39,500.00</u>		
ACCT #5340 - SUBSCRIPTIONS & CONTRACTS THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.	\$624,572.86	\$824,756.86	\$200,184.00
TOTAL ACCOUNT #5340	<u>\$824,756.86</u>		
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.	\$515,008.00	\$610,542.00	\$95,534.00
TOTAL ACCOUNT #5345	<u>\$610,542.00</u>		

2023 BUDGET

5300 - SERVICES RECEIVED (continued)

CLASSIFICATION	2022 BUDGET	2023 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.	\$33,410.62	\$34,929.59	\$1,518.97
TOTAL ACCOUNT #5350	<u>\$34,929.59</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.	\$159,355.00	\$159,000.00	(\$355.00)
TOTAL ACCOUNT #5360	<u>\$159,000.00</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.	\$333,007.78	\$352,700.00	\$19,692.22
TOTAL ACCOUNT #5370	<u>\$352,700.00</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. SB 622 requires a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision. 2021 Actual Expenses for mandated notices is \$6,783 2023 Budgeted Expenses for mandated notices is \$7,000	\$6,000.00	\$8,000.00	\$2,000.00
TOTAL ACCOUNT #5380	<u>\$8,000.00</u>		
ACCT #5390 - OFFICE SUPPLIES THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.	\$69,650.00	\$65,950.00	(\$3,700.00)
TOTAL ACCOUNT #5390	<u>\$65,950.00</u>		
TOTAL 5300 - SERVICES RECEIVED	<u>\$2,830,039.26</u>	<u>\$3,201,668.45</u>	<u>\$371,629.19</u>

2023 BUDGET

5400 - UTILITIES AND MAINTENANCE

CLASSIFICATION	2022 BUDGET	2023 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.	\$18,950.00	\$17,400.00	(\$1,550.00)
TOTAL ACCOUNT #5410	<u>\$17,400.00</u>		
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.	\$861,200.00	\$1,072,200.00	\$211,000.00
TOTAL ACCOUNT #5420	<u>\$1,072,200.00</u>		
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.	\$85,971.00	\$89,020.00	\$3,049.00
TOTAL ACCOUNT #5430	<u>\$89,020.00</u>		
ACCT #5440 - TELEPHONE THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$99,508.00	\$103,084.00	\$3,576.00
TOTAL ACCOUNT #5440	<u>\$103,084.00</u>		
ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$170,011.00	\$145,011.00	(\$25,000.00)
TOTAL ACCOUNT #5450	<u>\$145,011.00</u>		
TOTAL 5400 - UTILITIES AND MAINTENANCE	<u>\$1,235,640.00</u>	<u>\$1,426,715.00</u>	<u>\$191,075.00</u>

2023 BUDGET

5500 - CAPITAL OUTLAY

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5510 - FURNITURE AND EQUIPMENT	\$70,000.00	\$70,500.00	\$500.00
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5510	\$70,500.00		
ACCT #5520 - BUILDING AND LAND IMPROVEMENTS	\$50,000.00	\$0.00	(\$50,000.00)
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5520	\$0.00		
TOTAL 5500 - CAPITAL OUTLAY	\$120,000.00	\$70,500.00	(\$49,500.00)

2023 BUDGET

5600 - MISCELLANEOUS

CLASSIFICATION	2022 BUDGET	2023 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.	\$71,161.74	\$76,672.23	\$5,510.49
TOTAL ACCOUNT #5610	<u>\$76,672.23</u>		
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.	\$39,500.00	\$58,450.00	\$18,950.00
TOTAL ACCOUNT #5620	<u>\$58,450.00</u>		
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.	\$150,000.00	\$261,250.00	\$111,250.00
TOTAL ACCOUNT #5630	<u>\$261,250.00</u>		
TOTAL 5600 - MISCELLANEOUS	<u>\$260,661.74</u>	<u>\$396,372.23</u>	<u>\$135,710.49</u>

2023 BUDGET

5900 - DEBT SERVICE

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5920 - EQUIPMENT PAYMENTS THIS ACCOUNT IS CHARGED FOR EQUIPMENT PAYMENTS. EQUIPMENT LEASES WERE MOVED TO SUBSCRIPTIONS & CONTRACTS IN 2022. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$69,690.24	\$72,065.16	\$2,374.92
<u>\$72,065.16</u>			
TOTAL ACCOUNT #5920			
TOTAL 5900 - DEBT SERVICE	<u>\$69,690.24</u>	<u>\$72,065.16</u>	<u>\$2,374.92</u>
TOTAL BUDGET	\$15,324,293.82	\$17,809,791.50	\$2,485,497.68