

**DALLAS CENTRAL
APPRAISAL DISTRICT**



**BOARD OF DIRECTOR
POLICIES**



DALLAS CENTRAL APPRAISAL DISTRICT

POLICY NUMBER: 600

POLICY NAME: GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS

EFFECTIVE DATE: SEPTEMBER 1, 1989

It is the policy of the Board of Directors of the Dallas Central Appraisal District (DCAD) to provide the public with a reasonable opportunity to address the Board on the policies and procedures of the Appraisal district, the Appraisal Review Board, or other matters related to the Board's jurisdiction. At each regularly scheduled Board meeting, under the agenda item titled "Recognition of Visitors", the Chairman of the Board will announce that each person wishing to address the Board on such policies, procedures, or other issues may do so. The Board may vote to set a time limit on any person in order to allow the Board to complete its business and adjourn the meeting at a reasonable time.

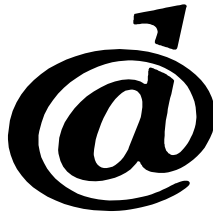
The Board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the Appraisal District or the Appraisal Review Board or within the Board's jurisdiction. The Board may request and direct the Chief Appraiser to provide response to the matters or issues raised or may respond individually to each person addressing the Board.

The Board of Directors will provide on each Board of Director's monthly meeting agenda an item entitled, "Reports" at which time the Taxpayer Liaison Officer of the Board may deliver a oral or written report to the Board on the activities of his/her office for the time period from the last Board meeting.

If a person who does not speak English or who communicates by sign language wishes to address the Board of Directors at the regularly scheduled meeting, the Board will make every attempt to accommodate these special requests to ensure each person the opportunity to be heard. If the person needing assistance is unable to provide his/her own interpreter, then they must contact or notify the Chief Appraiser's Office requesting language assistance seven (7) days prior to the scheduled Board meeting. Upon receiving such notice, the Chief Appraiser shall arrange to have an interpreter or linguist to be present at the Board meeting and if one cannot be arranged, the Board will be informed.

If a person has a disability that prevents him from entering the Appraisal District's office or the room where the Board's meetings are held, he should contact or notify the Chief Appraiser's Office in writing at least seven (7) days prior to the scheduled meeting. The notice should describe access to the Board. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser shall determine whether the person can be given access to the Board, or that other means must be arraigned. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

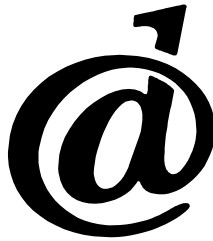
The Board shall provide written publications which will contain in English and in Spanish a brief description of the Board's policy concerning public access to the Board, and access by disabled or non-English speaking persons.



DALLAS CENTRAL APPRAISAL DISTRICT

POLICY NUMBER: 601
POLICY NAME: PUBLIC ACCESS BY DISABLE PERSONS GENERALLY
EFFECTIVE DATE: SEPTEMBER 1, 1989

The Board of Directors will allow the general public the opportunity to address the Board at the regularly scheduled Board meetings. The Chief Appraiser shall make sure that the Dallas Central Appraisal District's offices, and where the Board of Directors meetings are held, are accessible to persons in wheelchairs and other persons with disabilities that affect their mobility. The measures to be taken will ensure that all Appraisal District's offices are equipped with the appropriate ramps inside and outside the offices, full size elevators, and the appropriate railings in the restroom facilities as prescribed under the American with Disabilities Act. Handicapped parking spaces will be provided as close as possible to the entrance of the Appraisal District's offices to provide easy access to the office facilities.



DALLAS CENTRAL APPRAISAL DISTRICT

POLICY NUMBER: 602
POLICY NAME: POLICIES FOR RESOLVING PUBLIC COMPLAINTS
EFFECTIVE DATE: SEPTEMBER 1, 1989

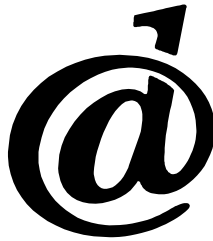
If an individual files a written complaint with the Board of Directors that the Board has the authority to resolve, the complaint must state explicitly the issues involved with appropriate documentation. The Board of Directors will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following persons: a member of the Board of Directors; a member of the Appraisal Review Board; the Chief Appraiser; any employee of the Appraisal District; and, any private person or firm who, by contract, performs governmental functions for the Appraisal District. A complaint may be filed with the Board by any of the following persons or entities: an owner of taxable property in the Appraisal District; a taxing unit for which the Appraisal District appraises property; the Appraisal Review Board or any member thereof; the Chief Appraiser; or any employee of the Appraisal District. The following items cannot be resolved by the Board: 1) determination of appraised value, 2) unequal appraisal, 3) inclusion of property on appraisal records, 4) denial of an exemption, 5) disqualification for special appraisal, 6) identification of taxing units wherein taxable, 7) determination of ownership, and 8) any other action that applies to the property owner and adversely affects him.

The Board of Directors shall take the actions it may deem reasonable and appropriate to resolve a complaint. The Board may also allow the complaining party to appear before it. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act, Article 6252-17 Texas Revised Civil Statutes.

In response to each complaint referred by the Board or the Chairman to the Chief Appraiser, the Chief Appraiser shall investigate the validity of the complaint, and make his recommendations to the Board. The Chief Appraiser shall report to the Board at its meetings on the result of his investigations and his recommendations with respect to complaints. All parties shall cooperate fully with an investigation being conducted by the Chief Appraiser.

When a complaint is pending, the Board will try to resolve all complaints filed within thirty (30) days, if not, the Board, at the following meeting will notify in writing both parties stating the status of the complaint unless such notice would jeopardize an undercover investigation. The Board will not respond to the complaint filed until the undercover investigation has been concluded and dismissed. The Board shall notify the parties when a complaint is finally resolved.

If a complaint is addressed to some action or omission specifically on the part of the Chief Appraiser or if it otherwise appears that the Chief Appraiser could not objectively investigate the complaint and make impartial recommendations to the Board, then the Chairman or the Board may refer the complaint to some other party to perform the functions of the Chief Appraiser with regard to investigating the complaint and making recommendations to the Board.



DALLAS CENTRAL APPRAISAL DISTRICT

POLICY NUMBER: 603
POLICY NAME: BOARD OF DIRECTORS MONTHLY MEETINGS
EFFECTIVE DATE: MAY 7, 2003
AMENDED: MAY 4, 2005

It is the policy of the Board of Directors of the Dallas Central Appraisal District that the Board will meet in regular session at least six (6) times per year in a public meeting. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings.

The Board of Directors may hold additional regular Board meetings at the call of the Chairman of the Board of Directors as needed by properly posting the regular meeting in accordance with the Open Meetings Act.

The Board of Directors shall suspend regular Board meetings for the months of June and July each year due to the Appraisal Review Board process in session.

The Board of Directors shall from its membership appoint a Budget and Audit Committee who shall serve to review the proposed budgets for the Appraisal District and the annual fiscal audit for the Appraisal District. The Committee shall report its findings and make its recommendations to the Board of Directors at one of their regular meetings.



Dallas Central Appraisal District

POLICY NUMBER: 604
POLICY NAME: BUDGET SURPLUS POLICY
EFFECTIVE DATE: NOVEMBER 3, 2004

It is the policy of the Board of Directors of the Dallas Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be automatically appropriated to the Capital Improvement Fund account within the Appraisal District Budget and thereby obligated to be spent on the District Capital Improvement Program, as approved by the Board of Directors. Should a Capital Improvement Program not be provided, said surplus funds shall be refunded to the entities in accordance with state law.

It is further the policy of the Board of Directors of the Dallas Central Appraisal District that the Capital Improvement Program of the Appraisal District be submitted by the Executive Director/Chief Appraiser to the Board annually for review and approval.



DALLAS CENTRAL APPRAISAL DISTRICT

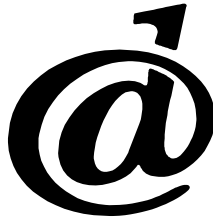
POLICY NUMBER: 605
POLICY NAME: APPRAISAL REVIEW BOARD ATTENDANCE POLICY
EFFECTIVE DATE: FEBRUARY 3, 2005
AMENDED: MARCH 27, 2006

If an ARB member misses six (6) consecutive ARB called meetings and/or requests for service on hearing panels per calendar year, the Board of Directors, by majority vote, may remove the ARB member for good cause. The good cause would be a violation of the attendance requirements.

If the ARB member presents reasons for his/her absences, the Board of Directors will consider those reasons in the enforcement of this policy. Reasons for lack of attendance may include but not be limited to death in the immediate family, sickness of individual or family members, and request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the Board of Directors.

ARB members appointed for service to the ARB must serve at least 33% percent of the days requested to serve during the protest process from May through July each year. The hearing days will be calculated by historically tracking the number of days the ARB was in service for protest hearings during the months of May-July. The average number of days for protest hearings is forty-five (45) days. Based on the policy of 33 % percent of protest hearings, the number of days that an ARB member must serve is 15 days out of forty-five (45) days in service or at least one-third of the protest hearing days.

If the ARB member does not serve the required days, the Board of Directors may remove the ARB member from service. In determining such removal, the Board of Directors will consider extenuating circumstances for non-compliance with the attendance policy for such events, but not limited to: sickness of the member or the member's family, deaths in the family, and special or unusual work assignments. The Board of Directors will be provided an attendance report from the DCAD Administration/ARB staff each year before appointments are made.



Dallas Central Appraisal District

POLICY NUMBER: 606
POLICY NAME: AUDITOR SELECTION POLICY
EFFECTIVE DATE: DECEMBER 7, 2005

It is the policy of the Board of Directors of the Dallas Central Appraisal District that the Board will select an independent third party auditor (audit firm) as the District's auditor of all of its financial records.

At least once each year, the Board of Directors shall have prepared an audit of its financial affairs by an independent certified public accountant or firm of independent certified public accounts.

The Board of Directors will engage the services of an independent auditor by annual contract on a year to year basis, anticipating that the firm selected will be engaged for and limited to a four year period for purposes of continuity. The audit firm may serve as the District's financial auditors for the period of four years before changing firms, but may not participate in the proposal process for a period of four years following service.



APPROVED BUDGET

2009-2010

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2009 – 2010

APPROVED BUDGET

as submitted to
THE BOARD OF DIRECTORS

by

W. KENNETH NOLAN
Chief Appraiser

DIRECTORS

CHAIRMAN
VICE CHAIRMAN
SECRETARY
DIRECTOR
DIRECTOR

DOROTHY BURTON
CHRIS WELLS
JEROME GARZA
JERRY JONES
MICHAEL HURTT

EX OFFICIO
DIRECTOR

JOHN R. AMES

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Re

Commercia

June 2009

To: Member Governments of Dallas County

Re: Dallas Central Appraisal District 2009/2010 Budget

We are pleased to present the 2009/2010 Budget that your agency has approved for the Dallas Central Appraisal District (DCAD). The approved amount is \$21,779,127. This represents an increase of \$419,064, or 1.96%, over the 2008/2009 Budget.

This budget provides the necessary funding to allow the DCAD to accurately and equitably appraise approximately 816,000 parcels of taxable property. It is our goal to provide your agency with a quality product in a timely manner that you can rely on for your budget needs.

We are proud to report that the 2009/2010 Budget will accomplish these goals with fewer personnel than last year. With the continued improvement of the technology that you so graciously funded over the last ten years, we have once again reduced our staff. This budget provides for 245 positions as compared to 250 in the current budget. We believe it is incumbent upon us to be as fiscally conservative as possible and work responsibly when spending the monies you have provided us. We will continue to pursue this policy in the development of all future budgets. In these difficult economic times we are constantly searching for more efficient ways to accomplish our yearly goals of providing an equitable, accurate and timely appraisal roll.

I would like to personally thank each of you for having the confidence in our agency to approve our 2009/2010 budget. Your approval will allow our agency to continue to progress and to provide you with the timely and accurate service to which you have become accustomed.

Thank you again for approving our 2009/20010 Budget. We look forward to another successful year with your support.

Sincerely,

W. Kenneth Nolan, CTA, RTA, RPA
Executive Director/Chief Appraiser



***DALLAS CENTRAL
APPRAISAL DISTRICT***

***2009-2010
APPROVED BUDGET***

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010 APPROVED BUDGET
BUDGET COMPARISON
EXECUTIVE SUMMARY**

	2008/2009 APPROVED	2009/2010 APPROVED
BUDGET EXPENDITURES:		
SALARIES & WAGES	\$12,976,545	\$13,229,981
AUTO EXPENSE	766,715	760,250
SUPPLIES & MATERIALS	784,079	737,317
OPERATIONAL SERVICES	34,300	62,340
MAINTENANCE OF STRUCTURE	438,782	432,164
MAINTENANCE OF EQUIPMENT	386,507	375,986
CONTRACTUAL SERVICES	261,677	482,762
SUNDRY EXPENSE	286,437	264,003
INSURANCE & BENEFITS	3,605,234	3,776,653
PROFESSIONAL SERVICES	1,697,372	1,603,680
CAPITAL EXPENDITURES	142,415	73,991
CONTINGENCY	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>\$21,380,063</u></u>	<u><u>\$21,799,127</u></u>
REVENUE SOURCES:		
ENTITY ALLOCATIONS (LOCAL SUPPORT)	\$21,010,063	\$21,479,127
NET SPECIAL ASSESSMENT INCOME	0	0
RENDITION FEES	275,000	275,000
INVESTMENT PROCEEDS	65,000	25,000
OTHER INCOME	<u>30,000</u>	<u>20,000</u>
TOTAL REVENUE	<u><u>\$21,380,063</u></u>	<u><u>\$21,799,127</u></u>



Dallas Central
Appraisal District

2009/2010
ANNUAL BUDGET
BUDGET HIGHLIGHTS

The District continues to improve the MARS (Mass Appraisal Records System) through the MIP (MARS Improvement Program) committee that accepts requests for new enhancements to the system and prioritizes them into planned improvements. The District also strives to improve the Appraisal Review Board (ARB) process with an examination of the appeals process through the ARB Lessons Learned process. The District continues to improve the scanning/imaging program and has implemented numerous scanning and MARS modules further enhancing the overall scanning program for the District. Technology advances increased and improved the productivity standards of the appraisal staff not only in the field, but also in the office while handling property owner inquiries and protests.

The Board of Directors established a Technology Fund in 2004 and has continued to fund this program with surplus funds from each fiscal budget. These funds are to continue to carry out some of the technology programs. Included and enhanced was the on-line filing of Business Personal Property (BPP) Renditions by businesses, the upgrade of the tax consultant on-line protest program, the appointment of agent online program, and the tax consultant listing of appointment of agents program. All programs were completed and totally implemented in 2008. These programs will not only allow the MARS system to be more user friendly for the property owners, but will also save thousands of hours in resource time in manual data entry. The Board of Directors approved the replacement of the digital photos of all real property in the MARS program in the 2009/2010 Approved Budget. These new digital images will be completed in 2009.

The 2005/2006 Budget set up the Capital Improvement Program as established by the Board of Directors in December 2004. The program is to fund major capital improvement projects for the building structure located at 2949 N. Stemmons Freeway, Dallas, Texas. A Capital Improvement Program Plan was adopted by the Board in January 2005 and set forth certain projects to be addressed over the next five years. The plan will be reviewed annually by the Board of Directors at the presentation of the annual budget and the Board will approve the plan each year and designate the capital improvement project to be undertaken for the fiscal year. Budget surplus funds will fund this program and the Board of Directors has adopted a Budget Surplus Policy to address how the funds are to be utilized for the Capital Improvement Program. Only the Board can authorize funds to be expended from this program fund. In December of 2005, the Board of Directors approved the first bid to be given the capital improvements projects and the Board has continued to fund this program from budget surplus funds for the coming fiscal years. In 2006, the DCAD installed a new HVAC chiller system, cooling tower system, and a heat exchange system into the building. In 2007, the DCAD installed a new roof on the building facility, improved its parking lot and gate system, and insulated the outside of the building walls. In 2007 the District undertook the renovation of the buildings sixteen (16) restroom facilities upgrading all restrooms to ADA (American with Disabilities Act) compliance. The District also installed security cameras to the parking lot and increased cameras inside the office facility for better security of its employees. In 2008 will be the upgrade the security systems of the two (2) building elevators, the installation of automatic door openers on the visitor side doors to be in compliance with ADA, and the repainting and refurbishing of the building stairwells. In 2009 programs being developed include the renovation and expanding of ARB hearing rooms, the building lighting retrofit program, and the upgrade of the buildings air supply system. The Board of Directors approved funding of these future projects and all have been completed except for the buildings air supply system program.

The Business Personal Property (BPP) Rendition Funds are continued budgeted as a revenue source in the 2009/2010 Approved Budget. The District examined the leasing programs of the pen pad devices and the scanning equipment operations. New pen pad devices will be leased in late 2009 and new scanners were added in latter 2008. Both will be three year lease programs.

SUMMARY OF EXPENDITURE CHANGES

The 2009/2010 Budget calls for a reduction in personnel to 245. Five (5) positions have been eliminated from the 2009/2010 Approved Budget from the departments of the Office of the Chief Appraiser, Appraisal and Information Technology. The Budget is presented with 3% merit performance increase for employees and the contribution level to the Texas County and Retirement System for the fiscal year is 12%. A vacancy rate of approximately 1.23% has been incorporated into the full time salary and wage totals. The Budget totals \$21,779,127, an increase of 1.96% or \$419,064 over the 2008/2009 Annual Budget of \$21,380,063. Major expenditure changes and program highlights of the 2009/2010 Budget include:

EXPENDITURES:

Salaries & Wages	\$ 253,436
Auto Expenses	(6,465)
Supplies & Material	
Operational Services	28,040
Maintenance Structures	(6,618)
Maintenance Equipment	(10,521)
Contractual Services	221,085
Sundry Expenses	
Insurance & Benefits	171,419
Professional Services	(93,692)
Capital Expenditures	<u>(68,424)</u>
Total	<u>\$ 419,064</u>

SUMMARY OF CHANGES IN REVENUES

The District's revenue for 2009/2010 equals \$21,799,127 compared to \$21,380,063 in the 2008/2009 Approved Budget. Revenue consists primarily of Local Support from each of the member entities served by the DCAD. That total revenue is based on a formula developed and approved by written agreement between the taxing entities in 1981 and consists of budget allocation criteria from the Property Tax Code. Local Support revenue is based on the ratio of each entities levy to the total district-wide levy. The Special Assessment Income, which was for appraisals outside Dallas County, was eliminated as a revenue source in 2008/2009 due to HB1010. Revenues for Investment Proceeds have declined due to funds invested in certificates of deposits and the present market rates. Other Income includes the sale of documents and information requests and from late penalty fees on the non-filing of Business Personal Property Renditions. Major changes in the revenues for the 2009/2010 Budget are as follows:

REVENUES:

Local Revenue	\$ 469,064
Special Assessment Income	-0-
Rendition Fees	-0-
Investment Proceeds	(40,000)
Other Income	<u>(10,000)</u>
Total	<u>\$ 419,064</u>

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010 TOTAL APPROVED BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	12,465,876	12,486,114	12,732,378	12,924,302
4002 Overtime	137,716	135,920	137,021	129,070
4004 Contract Labor	111,288	92,789	107,146	96,609
4006 Employee Severance	0	0	0	50,000
4007 Salary Continuation	0	0	0	30,000
	12,714,880	12,714,823	12,976,545	13,229,981
B. AUTO EXPENSES				
4106 Full Time	644,400	633,812	764,400	757,200
4107 Other	2,464	1,853	2,315	3,050
	646,864	635,665	766,715	760,250
C. SUPPLIES & MATERIALS				
4210 Office	44,502	39,251	41,841	40,508
4211 Copy Expense	21,799	13,156	21,445	21,465
4212 Postage & Freight	422,446	364,532	429,772	429,396
4213 Printing	56,619	49,045	45,290	54,465
4214 Computer Supplies	106,762	94,927	115,435	96,717
4215 Mapping Supplies	8,943	7,451	5,778	5,400
4216 Miscellaneous	1,100	351	1,000	1,050
4217 Office Equip. Exp.	1,000	21,512	16,602	7,500
4218 Janitorial Supplies	11,000	10,993	12,500	13,000
4219 Service Awards	4,946	4,699	3,761	3,726
4220 Software	156,115	148,075	85,655	59,090
4221 Building Supplies	6,150	3,526	5,000	5,000
	841,382	757,519	784,079	737,317
D. OPERATIONAL SERVICES				
4320 Telephone	37,200	62,341	34,300	62,340
	37,200	62,341	34,300	62,340
E. MAINTENANCE OF STRUCTURES				
4430 Building	50,125	37,024	51,930	40,400
4431 Electricity	235,000	273,305	265,000	273,350
4432 Water	20,700	13,194	16,500	16,500
4434 Janitorial Service	49,590	47,220	51,400	49,581
4435 Pest Control	880	839	880	880
4436 Interior Maintenance	3,265	3,213	3,265	3,600
4437 Lawn/Grnds. Maint.	8,413	6,970	9,340	9,120
4438 Trash Disposal	3,070	2,773	3,280	3,280
4439 Elevator Maintenance	7,275	8,619	9,048	9,048
4440 Security Service	3,674	3,458	3,725	3,725
4441 HVAC System Maint.	14,914	14,500	14,914	18,680
4441 Electrical Inspect. Maint.	3,000	1,000	9,500	4,000
	399,906	412,115	438,782	432,164

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010 TOTAL APPROVED BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	35,169	27,492	35,943	37,091
4541 Copiers	5,800	7,001	200	1,860
4542 Typewriters	0	0	0	0
4543 Computer	60,729	58,513	60,680	60,680
4544 P/C Maintenance	99,534	115,453	141,337	122,371
4545 Terminal	900	0	0	0
4546 Software Maintenance	124,638	120,857	148,347	153,984
	326,770	329,316	386,507	375,986
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	70,000	72,450	75,000	75,800
4652 Lease of Equipment	179,902	175,889	158,082	367,267
4657 Other	8,938	7,291	12,345	3,445
4659 Janitorial	0	0	0	0
4660 Delivery Service	750	1,200	1,250	1,250
4661 Lease of Software	0	0	0	0
4662 GIS Mapping Service	0	0	15,000	35,000
	259,590	256,830	261,677	482,762
H. SUNDRY EXPENSE				
4760 Training	97,452	65,205	82,070	55,875
4761 Dues & Subscriptions	111,584	103,797	114,738	122,769
4762 Legal Notice/Adv.	11,035	11,314	12,050	17,290
4763 Travel	48,768	36,958	57,728	55,408
4764 Business Promotion	910	36	600	500
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	2,170	4,090	1,940	2,750
4767 ARB Expenses	4,450	3,417	5,000	5,000
4768 Library	3,200	487	1,400	800
4769 Management Development	5,800	7,456	7,300	0
4770 Recruitment	1,961	938	3,611	3,611
	287,330	233,698	286,437	264,003

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010 TOTAL APPROVED BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	1,600,176	1,412,291	1,585,538	1,630,805
4871 Retirement	1,457,281	1,452,841	1,496,114	1,611,224
4872 Workers Compensation	55,817	44,680	60,000	63,440
4873 Unemployment Comp.	42,093	25,568	45,000	71,010
4874 General Insurance	100,000	87,085	95,700	98,800
4875 Bonds	570	568	2,899	2,857
4876 Pub. Officials Liab.	18,000	16,301	18,000	18,000
4877 Group Benefits	91,711	86,888	92,161	98,079
4878 Employee Activities	17,875	17,009	18,050	17,950
4879 Medicare Tax	156,765	154,796	161,772	164,488
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	30,000	19,405	30,000	0
	3,570,288	3,317,432	3,605,234	3,776,653
J. PROFESSIONAL SERVICES				
4980 Legal Services	930,500	851,048	991,500	941,500
4981 Auditing	10,500	9,800	10,500	10,500
4982 Consultants	117,445	63,451	162,920	126,920
4984 Deed Services	120,000	0	0	0
4986 Appraisal of Autos	26,750	26,750	26,750	27,000
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	422,720	438,368	425,452	442,760
4992 Auxiliary Legal Expenses	40,000	71,548	60,000	50,000
4995 Arbitration Expense	67,500	1,812	20,250	5,000
	1,735,415	1,462,777	1,697,372	1,603,680
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	10,000	37,425	72,000	15,000
9002 Equipment	130,400	129,163	70,415	58,991
9003 Furniture	0	0	0	0
	140,400	166,588	142,415	73,991
9005 Technology Development	0	26,956	0	0
9006 Capital Imp. Program	0	434,283	0	0
SUBTOTAL	\$20,960,025	\$20,810,343	\$21,380,063	\$21,799,127
GRAND TOTAL	\$20,960,025	\$20,810,343	\$21,380,063	\$21,799,127



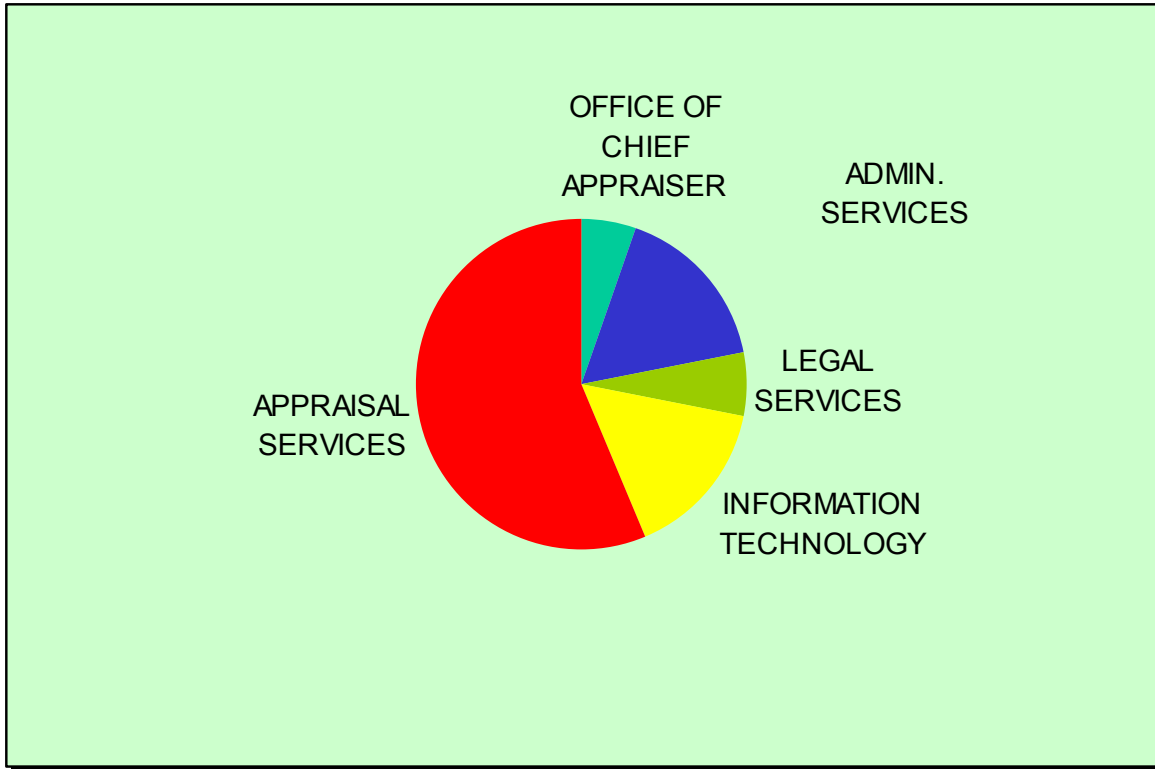
EXPENDITURES

**DALLAS CENTRAL APPRAISAL DISTRICT
BUDGET COMPARISON**

CATEGORY	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
CONSOLIDATED OFFICE OF CHIEF APPRAISER	\$1,292,158	\$1,164,196	\$1,278,041	\$1,169,806
CONSOLIDATED ADMINISTRATIVE SERVICES	3,279,959	3,719,543	3,403,721	3,612,684
LEGAL SERVICES	1,314,679	1,239,639	1,368,142	1,348,740
INFORMATION TECHNOLOGY		3,421,241	3,332,614	3,349,836
CONSOLIDATED APPRAISAL SERVICES	11,651,335	11,274,723	11,997,545	12,318,061
CONTINGENCY	0	0	0	0
	\$20,960,025	\$20,810,343	\$21,380,063	\$21,799,127

2009/2010

BUDGET BY DEPARTMENT



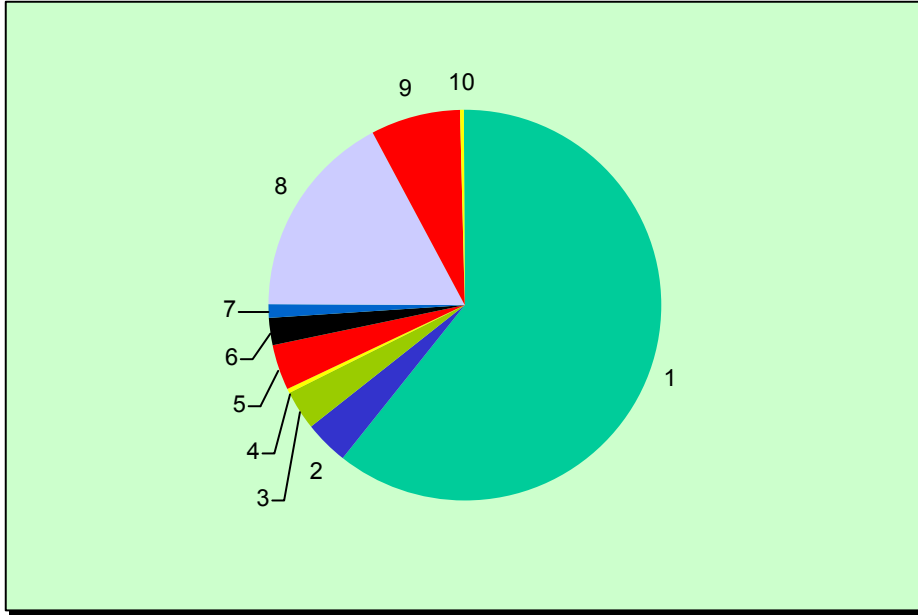
<u>DEPARTMENT</u>	<u>BUDGET TOTAL</u>	<u>PERCENT</u>
OFFICE OF CHIEF APPRAISER	\$1,169,806	5.4%
ADMINISTRATIVE SERVICES	3,612,684	16.6%
LEGAL SERVICES	1,348,740	6.2%
INFORMATION TECHNOLOGY	3,349,836	15.3%
APPRAISAL SERVICES	<u>12,318,061</u>	56.5%
TOTAL	\$21,799,127	100.0%

**DALLAS CENTRAL APPRAISAL DISTRICT
BUDGET COMPARISONS SUMMARY
BY CATEGORY**

CATEGORY	2007/08 APPROVED	2007/08 ACTUAL	2008/09 APPROVED	2009/10 APPROVED
SALARIES & WAGES	\$12,714,880	\$12,714,823	\$12,976,545	\$13,229,981
AUTO EXPENSES	646,864	635,665	766,715	760,250
SUPPLIES & MATERIALS	841,382	757,519	784,079	737,317
OPERATIONAL SERVICES	37,200	62,341	34,300	62,340
MAINT. OF STRUCTURE	399,906	412,115	438,782	432,164
MAINT. OF EQUIPMENT	326,770	329,316	386,507	375,986
CONTRACTUAL SERVICES	259,590	256,830	261,677	482,762
SUNDRY EXPENSES	287,330	233,698	286,437	264,003
INSURANCE & BENEFITS	3,570,288	3,317,432	3,605,234	3,776,653
PROFESSIONAL SERVICES	1,735,415	1,462,777	1,697,372	1,603,680
CAPITAL EXPENDITURES	140,400	627,827	142,415	73,991
SUBTOTAL	\$20,960,025	\$20,810,343	\$21,380,063	\$21,799,127
CONTINGENCY	0	0	0	0
GRAND TOTAL	\$20,960,025	\$20,810,343	\$21,380,063	\$21,799,127

2009/2010

BUDGET BY CATEGORY

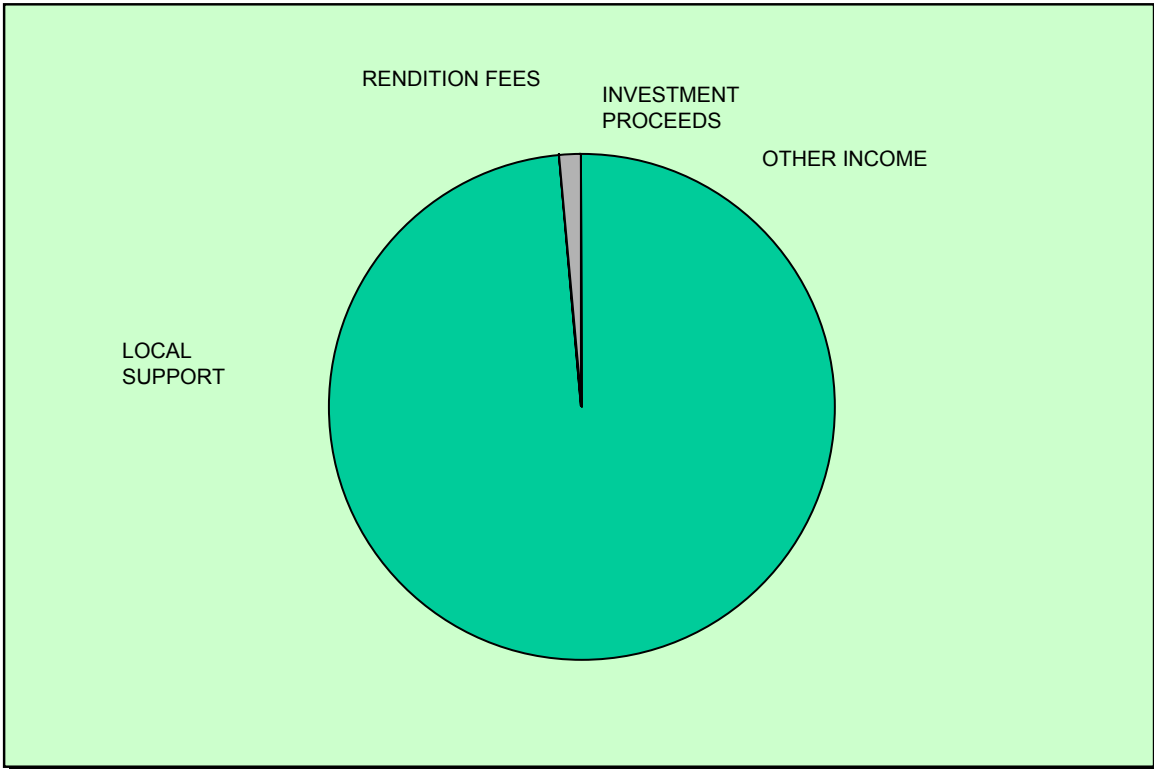


<u>DIVISION</u>	<u>BUDGET TOTAL</u>	<u>PERCENT</u>
1. SALARIES & WAGES	\$13,229,981	60.7%
2. AUTO EXPENSES	760,250	3.5%
3. SUPPLIES & MATERIALS	737,317	3.4%
4. OPERATIONAL SERVICES	62,340	0.3%
5. MAINTENANCE	808,150	3.7%
6. CONTRACTUAL SERVICES	482,762	2.2%
7. SUNDRY EXPENSES	264,003	1.2%
8. INSURANCE & BENEFITS	3,776,653	17.3%
9. PROFESSIONAL SERVICES	1,603,680	7.4%
10. CAPITAL EXPENDITURES	73,991	.3%
TOTAL	\$21,799,127	100.0%



REVENUES

2009/2010 REVENUE RESOURCES



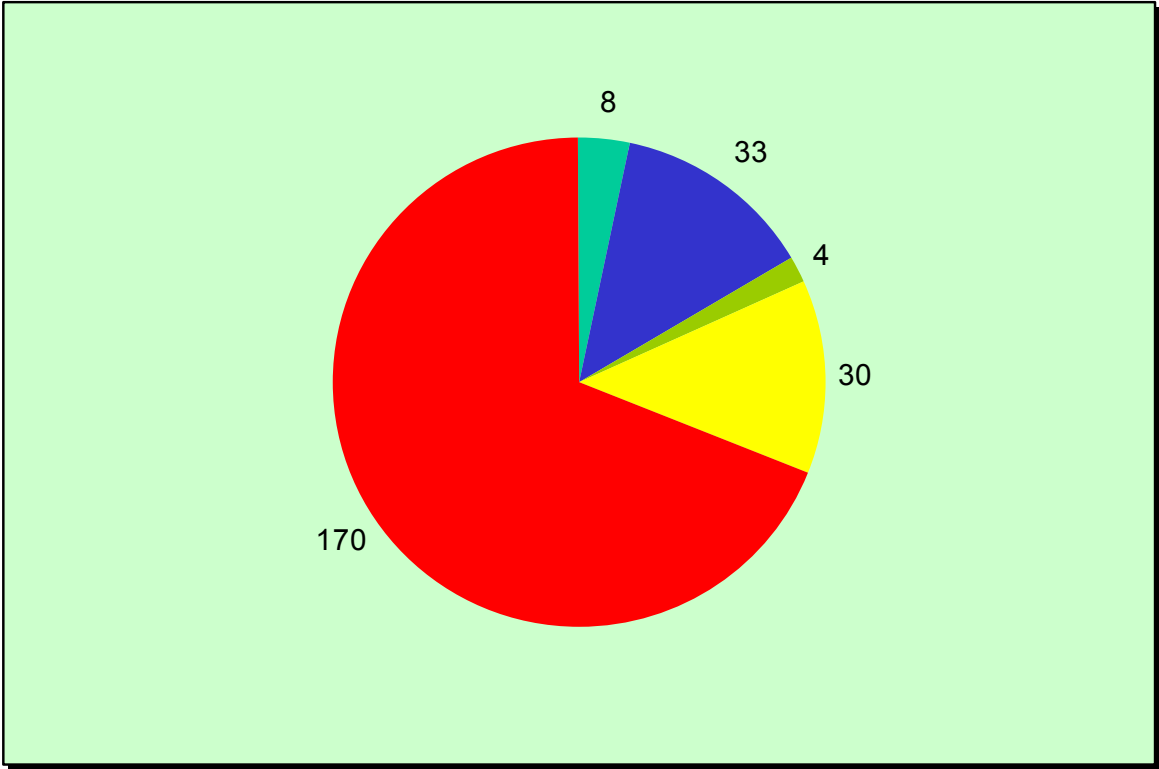
<u>SOURCE</u>	<u>AMOUNT</u>	<u>PERCENT</u>
LOCAL SUPPORT	\$21,479,127	98.6%
SPECIAL ASSESSMENTS	0	0%
INVESTMENT PROCEEDS	25,000	.1%
RENDITION FEES	275,000	1.2%
OTHER INCOME	<u>20,000</u>	<u>.1%</u>
TOTAL	\$21,799,127	100.0%



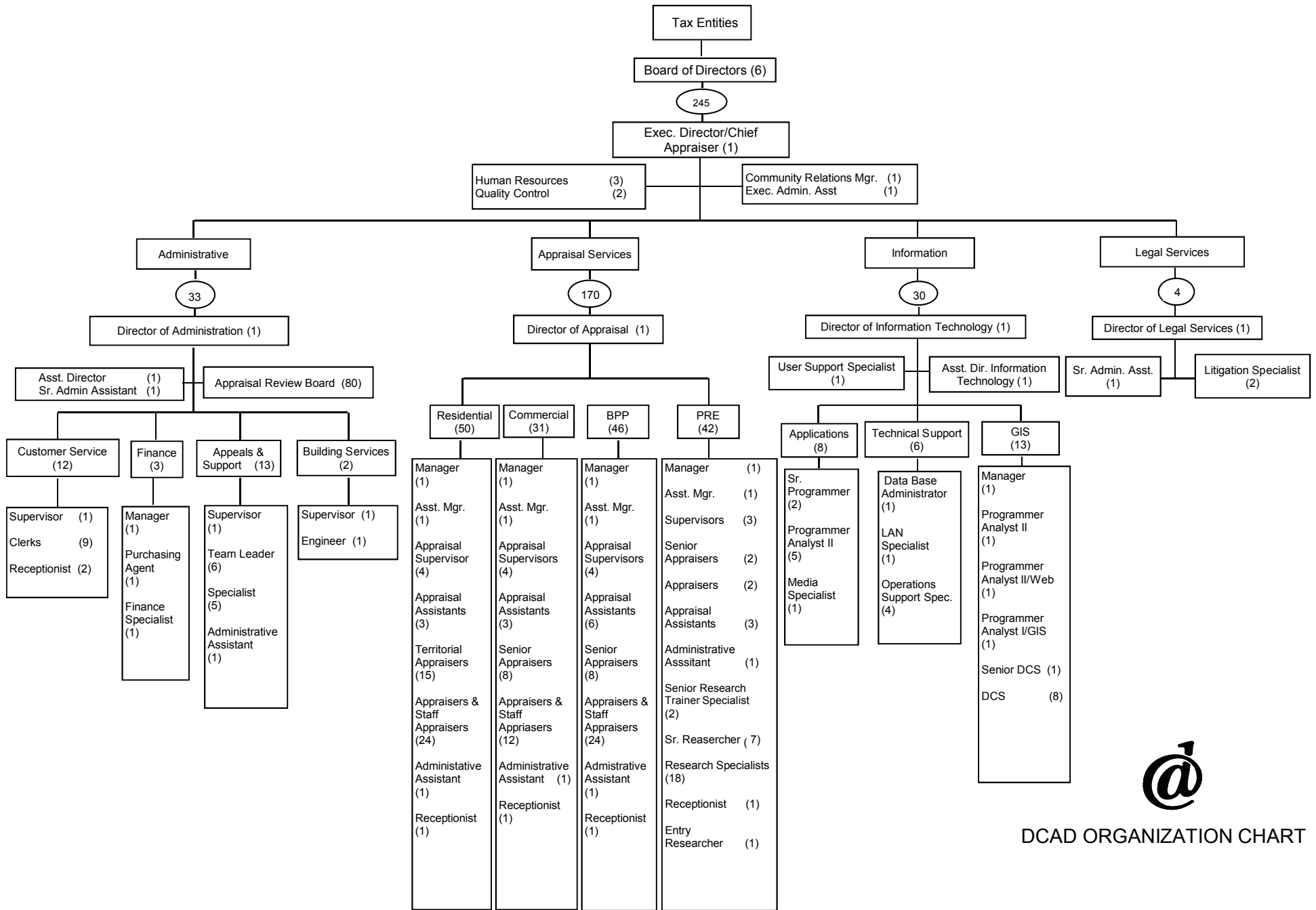
PERSONNEL BREAKDOWN

2009/2010

PERSONNEL BREAKDOWN



<u>DEPARTMENT</u>	<u>NUMBER OF PERSONNEL</u>	<u>PERCENT</u>
OFFICE OF CHIEF APPRAISER	8	3.3%
ADMINISTRATIVE SERVICES	33	13.5%
LEGAL SERVICES	4	1.6%
INFORMATION TECHNOLOGY	30	12.6%
APPRAISAL SERVICES	<u>170</u>	<u>69.0%</u>
TOTAL	245	100.0%



DCAD ORGANIZATION CHART

DALLAS CENTRAL APPRAISAL DISTRICT

PRINCIPAL OFFICERS

<u>OFFICIAL TITLE</u>	<u>INCUMBENT</u>
EXECUTIVE DIRECTOR/CHIEF APPRAISER	W. Kenneth Nolan
DIRECTOR OF ADMINISTRATIVE SERVICES	Rick L. Kuehler
DIRECTOR OF INFORMATION TECHNOLOGY	Virginia Laforest
DIRECTOR OF LEGAL SERVICES	David Pennington
DIRECTOR OF APPRAISAL SERVICES	Shane Docherty
RESIDENTIAL MANAGER	Jimmy Cox
BUSINESS PERSONAL PROPERTY MANAGER	Randy Scott
COMMERCIAL MANAGER	Theresa Duggill
PROPERTY RECORDS/EXEMPTIONS MANAGER	Susan D. Mather
GIS MANAGER	Paul Lauder
HUMAN RESOURCES MANAGER	Tom Pond
FINANCE MANAGER	John K. Simpson
QUALITY CONTROL MANAGER	Dan Reese
COMMUNITY RELATIONS/TAXPAYER LIAISON OFFICER	Cheryl Jordan



BUDGET CALENDAR

Dallas Central Appraisal District

BUDGET CALENDAR

DATE REQUIRED	ACTION	RESPONSIBLE PARTY
September	<ul style="list-style-type: none"> • Establish budget policy • Prepare budget calendar • Develop budget formats 	Director of Administration Finance Director
October	<ul style="list-style-type: none"> • Distribute budget information packets to department heads. • Prepare preliminary revenue estimates 	Finance Director
October-November	<ul style="list-style-type: none"> • Assist department heads with completion of budget request forms • Submit completed budget request forms • Review budget requests and submit proposed budget draft to the chief administrative officer • Conduct internal budget hearings on submitted budget requests and adjustments 	Administration Finance Department Heads Administration Director of Administration
December	<ul style="list-style-type: none"> • Work salary /merit projections • Prepare budget narratives, goals and objectives, and activity indicators in the budget document • Finalize and submit draft of proposed budget to chief administrative officer 	Director of Administration Administration
January	<ul style="list-style-type: none"> • Review the proposed budget draft with chief administrative office, make needed adjustments • Finalize proposed budget for BOD 	Director of Administration Chief Appraiser
February -March	<ul style="list-style-type: none"> • Present the proposed budget to the BOD at their regular meeting \ entity presentation • Conduct entity budget visits to all entities • Publish notices for public hearing 	Director of Administration Chief Appraiser
April	<ul style="list-style-type: none"> • BOD conducts public hearing on proposed budget • Meet with Budget Review Committee 	Board of Directors Chief Appraiser Director of Administration
May	<ul style="list-style-type: none"> • Final budget is approved • Entities are notified of budget approval 	Board of Directors Director of Administration
June	<ul style="list-style-type: none"> • Final budget is printed and sent to the taxing entities and filed with the county clerks office • Final budget is distributed to staff • Public budget notice is published in newspaper 	Director of Administration Finance Director



**STATISTICAL
INFORMATION**

**DALLAS CENTRAL APPRAISAL DISTRICT
STATISTICAL INFORMATION**

The District was created as a provision of the Property Tax Code by the 66th Texas State Legislature- Senate Bill 621

Date Created:	1979
District Officially Began Operations:	1982
Form of Government:	Political Subdivision of the State of Texas
Area of Distance – Square Miles:	908.07*
Population of District (Dallas County):	2,305,454*
Number of Board of Director Members:	6
Number of District Employees:	245
Number of ARB Members:	80
Number of Offices:	1
2949 N. Stemmons Fwy., Dallas, Texas	
Number of Accounts Appraised:	815,894
Number of Taxing Entities:	61
Cities	31
School Districts	16
Counties	1
Special Districts	11
Hospital Districts	1
Community College	1

Source:

***U.S. Bureau of the Census 2005 Estimated**



**DALLAS CENTRAL
APPRAISAL DISTRICT**

**DALLAS CENTRAL APPRAISAL DISTRICT
POLICY**

Establishing a financial philosophy and policy enables the legislative body, management, and the community to monitor how well the Appraisal District is performing. It also assists in linking long range financial planning with day-to-day operations, as well as providing a formal position for the preparation of financial situations and emergencies thus improving fiscal stability.

All of this will contribute to the credibility of and public confidence in the District organization. These statements show a commitment to sound financial management fiscal integrity.

Important aspects of any such philosophy and financial policy statement are the procedures and policies used to control the budget after appropriations are made to the various departments. These policies and procedures should recognize the need for some budgetary flexibility and should clarify the Board of Directors' (BOD) and management's responsibility to the taxing jurisdictions in administering the budget. The following statements are put forth to facilitate these budget procedures.

BUDGET PROCEDURES

1. The District budgets resources on a fiscal year which begins September 1 and ends on the following August 31.
2. Budget instruction packets for annual preparation, which include forms and necessary instructional information, shall be distributed to the Divisions and Departments no later than October 15 in each year. These packets with their proposals must be returned no later than November 15 in that year.
3. The proposed budget estimates and requests shall be prepared and distributed to the Chief Appraiser on or before December 15 of that year.
4. Budget hearings between the Chief Appraiser, the Administrative/Finance staff, and the various Departments will be held in early December to review and justify budget proposals and requests submitted.
5. The proposed budget estimates shall be presented in the following format:
 - a. Goals and objectives, programs to be accomplished;
 - b. Operating and maintenance expenditures by category code;
 - c. Personnel breakdown and staffing levels and salary ranges;
 - d. A detailed schedule of capitalized equipment to be purchased.
6. The Proposed Budget shall be submitted to the Board of Directors and the taxing jurisdictions on or before February 15 of each year.
7. The Board of Directors will hold at least one public hearing to receive input on the Proposed Budget between February 15 and May 15.
8. The Board of Directors shall adopt the Budget on or before May 15 of each year. The taxing jurisdictions will have thirty days after the formal adoption of the budget to submit a Resolution in opposition to the budget. If a majority of those taxing jurisdictions, which are eligible to vote on the District's Board of Directors and Budget, veto the budget, then the Appraisal District must resubmit a new budget to the Board and the taxing jurisdictions within another thirty days for their review.
9. The Board of Directors shall appoint a Budget Review Committee of two from its membership to review the Proposed Budget with the DCAD staff and report its findings and recommendations to the Board before budget adoption.

10. Monthly financial reports on the budget status and trends will be prepared by the Finance Office and presented to the Chief Appraiser. Copies of these monthly reports will be delivered to each department head to assist in monitoring actual expenditures compared to monthly budgeted, fiscal year budgeted, and year-to-date budgeted amounts for his/her department.
11. The Proposed Budget estimates submitted on February 15 shall be a balanced budget from the revenues anticipated.
12. The Board of Directors will consider the establishment of Restricted Reserve Funds from any unspent surplus funds as deemed necessary. These Funds will be set up at the direction of the Board and can only be disbursed by approval of the Board of Directors.

BUDGET REVENUES

1. The Appraisal District will draw its revenue sources from local support as provided by the taxing jurisdictions, based on an allocation formula as adopted by the taxing entities, investment proceeds, and from the sale of plats, copies, microfiche, magnetic tapes, etc. and other services.
2. The funding formula is based on each entity's levy and the total local support amount. For cities inside Dallas County, each entity's allocation is based on their levy divided in the total levy for Dallas County. The County, countywide special districts, and non-county-wide special districts receive an even one-third of the total local support amount. The Dallas County Community College District and the non-county-wide special districts are calculated by dividing their levy into the levy of all of Dallas County and multiplying that amount times the total local support amount. The balance of the one-third is divided using the ratio of the Dallas County Hospital District and Dallas County to each other. Finally, school districts receive the balance of the local support amount, allocating each school district an amount using the same percentage as their levy to the total school district levy. The previous year's levy will be used in allocating the current budget.
3. The Appraisal District will publicly bid its depository contract every two years.
4. Investment proceed schedules will be outlined in the depository contract by amount, rate, and days.
5. The Budget of the Appraisal District is formatted on a cash basis, with all current expenditures paid for by current revenue resources.
6. The Appraisal District will budget all known revenue sources in the budget and apply these funds to the allocated local support amount to be paid by the taxing entities.

BUDGET EXPENDITURES

1. The Budget will attempt to identify district functions and activities performed by the Appraisal District and to allocate budget resources adequate to perform these functions and activities.
2. The Appraisal District will maintain an unallocated Restricted Reserve Funds to provide as an emergency reserve for use in the event of a calamity, unanticipated program expenses, or for fiscal start up costs.
3. At year-end, it is up to the discretion of the Board of Directors to refund to the taxing entities any cash surplus, or to carry the funds forward to the next budget year for start-up costs or for designated

purchases or programs. In the event of a total budget deficit, a request for additional revenue will be taken to the Board of Directors for action. A copy of this proposed budget amendment must be delivered to the presiding officer of the governing body of each taxing unit participating in the District no later than 30 days before action can be taken by the Board.

4. The District will continue to integrate performance measurements and productivity standards with the budget process where appropriate.
5. Cost/benefit studies and salary surveys will be conducted, where appropriate and applicable, on expenditures, current jobs, and capital equipment.
6. At no time shall the number of permanent full time positions on the payroll exceed the total number of positions authorized by the Board of Directors. The Board shall approve increases in personnel staffing during the fiscal year.
7. Overtime compensation is authorized by the departments and may only be expended for specific tasks as approved in the current budget and by the Chief Appraiser.
8. Position reclassifications, job grade changes, or departmental reorganizations will be prepared and reviewed in August of each year by the Job Evaluation Committee of the Appraisal District staff.
9. The Chief Appraiser may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such action will not be used arbitrarily and will be for exceptions in appropriate areas to comply with emergency needs.
10. All items to be purchased by the District in the amount of \$25,000 or more will be subject to public bid or proposal, or purchased under the State of Texas General Services Commission.
11. There will be no transfer between line items or categories in the current budget by department heads or directors.
12. Any transfer of funds between budget categories shall be approved by the Board of Directors.

BUDGET SURPLUS FUNDS

It is the policy of the Board of Directors of the Dallas Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be automatically appropriated to the Capital Improvement Fund account within the Appraisal District Budget and thereby obligated to be spent on the District Capital Improvement Program, as approved by the Board of Directors. Should a Capital Improvement Program not be provided, said surplus funds shall be refunded to the entities in accordance with state law.

It is further the policy of the Board of Directors of the Dallas Central Appraisal District that the Capital Improvement Program of the Appraisal District be submitted by the Executive Director/Chief Appraiser to the Board annually for review and approval.

FINANCIAL AUDIT

1. At least once each year, the Board of Directors shall have prepared an audit of its affairs by an independent certified public accountant or firm of independent certified public accountants.
2. A copy of the audit report will be delivered to each governing body of each taxing unit eligible to vote on the appointment of the Board of Directors and a reasonable number of copies will be available for inspection at the Appraisal District office.

3. **The Board of Directors will consider the appointment of an Audit Committee to review and meet with the auditors concerning the audit report and report its findings to the full Board. The Audit Committee will meet as necessary in compliance with regulations of the Governmental Accounting and Standards Board.**
4. **The Board of Directors will engage the services of an independent auditor by annual contract on a year to year basis, anticipating that the firm selected will be engaged for and limited to a four year period for purposes of continuity. The audit firm may serve as the District's financial auditors for the period of four years before changing firms, but may not participate in the proposal process for a period of four years following service.**
5. **The DCAD staff will prepare a Management Discussion and Analysis providing a narrative overview of the financial activities and changes in the financial position of the Dallas Central Appraisal District for each fiscal year ending. The report will be in compliance with the Governmental Accounting Standards Board Statement No. 34 Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.**

DALLAS CENTRAL APPRAISAL DISTRICT INVESTMENT POLICY

I. POLICY STATEMENT

It is the policy of the Dallas Central Appraisal District (the “District”) that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through the limitations and diversification while meeting the daily cash flow needs of the District and conforming to all applicable state statutes governing the investment of public funds.

II. INVESTMENT SCOPE

The Dallas Central Appraisal District has established an investment policy in accordance with Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code, Public Funds Investment Act. This investment policy applies to the investment activities of the District.

As required by Chapter 2256 of the Texas Government Code, the District hereby defines and adopts its formal investment policy. The District shall administer all present and future funds in accordance with the provisions of this policy to the extent permitted by law and the District’s depository contracts. Any new funds created by the District will come under this Policy unless specifically exempted by the Board of Directors and this policy.

III. LEGAL LIMITATION, RESPONSIBILITIES AND AUTHORITY

Specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the “Act”). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes. The District shall make all of its investments in a manner that complies with all applicable law and with its depository contracts.

IV. INVESTMENT OBJECTIVES

A. Standard of Care

The District shall exercise due care, caution, and good judgement in making its investments. All investments shall consider the safety of capital, liquidity, diversification and a reasonable return of interest income (yield) for the District.

Section 2256.006 of the Public Funds Investment Act provides that investments shall be made with judgement and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market investments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements the maximum weighted average maturity of the overall portfolio may not exceed three months. Investment of funds shall be governed by the following investment objectives, in order of priority:

- (1) preservation and safety of principal;
- (2) liquidity;
- (3) diversification; and
- (4) yield

B. Preservation and Safety of Principal

One of the primary objectives of this policy is the safety of principal. In no event shall an investment and earned interest exceed the maximum amount insured by the Federal Deposit Insurance Corporation combined with U. S. Government securities pledged as collateral. All investments by the District shall be made in the name of the

District, and may not be combined with any funds, which are not assets of the District. Any investments made through Repurchase Agreements are fully guaranteed as to principal and interest by the U. S. Government or an agency thereof, or are collateralized mortgage obligations directly issued by a Federal Agency instrumentality of the United States.

C. Liquidity

The District shall structure its investments in a manner, which will provide the liquidity necessary to correspond with the cash flow needs of the District.

D. Diversification

Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage if needed.

D. Yield

The District shall invest its funds to earn the maximum interest rate allowed with the constraints of safety, liquidity and convenience.

E. Maturity

The investments of the District will be staggered in a way to achieve the highest return of interest and provide for the necessary liquidity to meet the cash needs of the District. At no time will the maturity date of any investment extend beyond the last day of the current budget year in which the investment was made.

V. DELEGATION OF INVESTMENT AUTHORITY

The Chief Appraiser and/or the Director of Administration acting on behalf of the District, is designated as the Investment Officer of the District and is responsible for investment management decisions and activities. The Board of Directors may appoint one or more employees to perform the activities of Investment Officer for the District under the direction of the Chief Appraiser. In the absence of such appointment, the Chief Appraiser or the Director of Administration will act as the Investment Officer for the District. Pursuant to Section 6.05(3), Property Tax Code, this authority may be delegated to designated employees of the Dallas Central Appraisal District. The Officer is responsible the quality and capability of staff, investments advisors, and consultants involved in the investment management and procedures. All participants in the investment process shall seek to act responsibility as custodians of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the Investment program, which are consistent with this Investment Policy. These controls will be reviewed with the independent auditor of the District.

VI. PRUDENCE

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived." The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

VII. INVESTMENT INSTRUMENTS

To the extent an investment is an instrument or instruments, including principal and interest, exceeds the amount insured by the Federal Depository Insurance Corporation or other federal agency, the excess must be collateralized by pledged securities. District funds may be invested in the following instruments:

- (1) Certificates of Deposit issued by banks located in Dallas County. Payment of the certificates must be insured in full by the Federal Depository Insurance Corporation (FDIC) and/or collateralized by securities from a bank doing business in the State of Texas and under the terms of the written depository agreement with that bank, not to exceed one year to stated maturity.
- (2) Money Market Account. The District may invest excess cash in the District's reserve account in an interest-bearing Money Market account. These reserves will be transferred to the General Account as needed.
- (3) Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed one year to stated maturity, excluding collateralized mortgage obligations.
- (4) AAA-rated, constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act and approved by the Board of Directors.
- (5) No-load, AAA-rated, SEC registered money market funds.

VIII. AUTHORIZED FINANCIAL DEALERS AND INSTUTIONS

All investments made by the District will be made through either the District's banking services bank, a bank in Texas, or an approved broker/dealer.

IX. DIVERSIFICATION AND MATURITY LIMITATIONS

It is the policy of the District to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities.

X. SAFEKEEPING AND COLLATERALIZATION

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by either the District, an independent third party financial institution, or the District's designated banking services depository.

All securities pledged to the District for certificates of deposit or demand deposits shall be held by an independent third party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged.

Collateralization is required on all bank time and demand deposits over FDIC Insurance coverage of \$100,000.

XI. PERFORMANCE AND REPORTING

The Investment Officer shall submit a quarterly report to the District Board containing sufficient information to evaluate the performance the investment program.

XII. DEPOSITORIES

The District shall designate one banking institution through a competitive process as its central banking services provider at least every five years. This institution will be used for normal banking services.

XIII. INVESTMENT POLCIY ADOPTION

The District's Investment Policy shall be adopted annually by the Board with the adoption of the annual budget. The Investment Policy will be incorporated and made a part of the budget document.

COMMENTS

This document has been prepared to supply information to the entities of the Dallas Central Appraisal District concerning its activities and resource requirements. This 2009/2010 Budget and Program Summary is designed to link financial information directly to descriptive information of the District's activities, with the objective of improving the method by which resource allocations are made for those activities.

The format utilized in this budget document implements many of the techniques utilized during the budget preparation. The District's organization has been divided into "Budget Units" by Departments of Office of the Chief Appraiser, Administrative Services, Legal Services, Appraisal Services, and Information Technology. The Budget Unit is the basic unit by which cost analysis and program effectiveness are measured and evaluated. Also found in this document are various financial summaries including revenue breakdowns for the entities.

The District's intention is to expand and improve this budget format in the future so that more objective decisions can be made on either increasing or decreasing activity levels.

The 2009/2010 Budget and Program Summary contains information concerning the activities of the Dallas Central Appraisal District, the dollar amounts, personnel, and capital outlay services required to support these activities. Several line item categories in this budget will show a zero balance. This is due to these items being detailed out of a major category to reflect actual expenditures of the coming budget year. To assist the reader in understanding the information shown for the District's departments, the following definitions are offered.

PROGRAM

A narrative description is provided for each budget unit, which outlines the functions, responsibilities, and activities of the unit.

GOALS AND OBJECTIVES

Goals and objectives have been established during the budget process to guide and direct budget units in achieving their purpose.

HUMAN RESOURCES

Authorized employees have been established in each budget unit to perform the necessary tasks. Employees are funded through the general operating expenses.

CONSOLIDATED BUDGET

The term "Consolidated Budget" means that the support budgets in the Office of the Chief Appraiser Department (Chief Appraiser, Human Resources, Community Relations and Quality Control), Administrative Services Department (Administration, Appraisal Review Board, Customer Service, Finance/Purchasing, Appeals and Support, and Building Services) and the Appraisal Services Department (Central, Residential, Business PersonaProperty, Commercial, and Property Records/Exemptions), will be combined to present an overall budget for Office of Chief Appraiser, Administrative Services, and Appraisal Services respectively. The Legal Services Department and the Information Technology Department are the only budgets that are contained in one budget. A detailed description of these budget activities is found in the appropriate sections of the budget.

LEASEHOLD IMPROVEMENTS

Leasehold Improvements will include improvements to the building occupied by the Dallas Central Appraisal District. Improvements will include such things as additional lighting and electrical outlets, painting, carpeting, and minor renovations. The cost for all leasehold improvements is included in this category.

CAPITAL EXPENDITURES

The Dallas Central Appraisal District capitalizes fixed assets according to a scheduled policy. Capital expenditures will include major office equipment and furniture that will be depreciated for accounting purposes. Funds for continued technology development will be included in this category as needed.

GLOSSARY

Account Code: A series of numbers used to identify and classify certain expenditures within an organizational unit.

Accrual Accounting: The accrual basis of accounting matches revenues and related expenses based upon the timing of underlying economic events, regardless of when monies are received or disbursed. Revenues are recorded when they are earned, and expenses are recorded when they are incurred.

Activity Indicators: Indicators that provide the department the ability to identify their budget goals and objectives and to measure their key activity results.

Appropriation: An authorization to make expenditures or incur obligations against the financial resources of the District.

Budget: A financial plan for a specific period of time (fiscal period or fiscal year) that matches resources with expenditures. The Dallas Central Appraisal District fiscal year runs from September 1st until the following August 31st.

Budget Adjustment: A change in the authorized level of funding (appropriations) for department or line item object code. Only the Board of Directors upon recommendation from the Finance Department authorizes these adjustments.

Capital Improvement Fund: Funds authorized by the Board of Directors from excess budget surplus funds to be utilized solely for capital improvement building projects approved by the Board of Directors annually.

Contingency: Funds authorized by the Board of Directors for unanticipated expenses occurring during the budget period or for anticipated programs or expenses to be funded.

Department: A major division or unit of the District that is responsible for a service operation or a group of related operations within a functional area.

Disbursement: A payment for goods or services in cash or by check.

Encumbrance: An obligation of the District either through a purchase requisition, contract, or court order for which funds have been set-aside for a future known expenditure.

Estimated Revenue: The amount of revenue that is projected to be received during the fiscal cycle.

Expenditure: The overflow of funds paid to obtain goods or services. Expenditures are booked when voucher warrants are issued. Note: An encumbrance is not an expenditure but an obligation to pay for when funds are reserved or set aside for future payment.

Expense: Charges incurred for operations, maintenance, debt service and other goods and services, which reduce available cash.

Fiscal Year: The period of time signifying the beginning and ending of an accounting period. The Dallas Central Appraisal District fiscal year begins on September 1st and runs through August 31st.

Fixed Assets: Assets of long-term character that are intended to continue to be held and used over an extended time period.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or government functions.

Fund Balance: The excess of an entity's assets over its liabilities for the accounting period. State law prohibits deficits and requires that any excess fund balance be refunded to the taxing entities.

General Fund: The main operating fund of the District.

Investment Proceeds: Earnings on all of the District's long and short-term investments held by the bank depository.

Operating Budget: That portion of a budget that provides for the goods and services used in the daily operation of the governmental unit.

Other Income: Revenue includes maintenance fees for non-taxing entities and receipts from the sale of miscellaneous copies of appraisal tapes, documents, or services.

Performance Measures: Measures the achievement of the objectives listed in the Activity Indicators as well as measuring the indicators of service demand, output, outcome, effectiveness and efficiency. Improvement and refinement of these indicators will be an ongoing effort.

Program Budget: A budget that focuses upon goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object class of expenditures.

Reserve: In technical terms a reserve account is used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Restricted Reserve Fund: Funds authorized by the Board of Directors to be maintained for budget year start-up costs or for anticipated programs to be approved by the Board. Obligated funds for certain projects may also be authorized by the Board of Directors to continue that project until completed in the next fiscal year.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessment Income: Revenue collected from local entities outside Dallas County but within authorized jurisdictions of the Dallas Central Appraisal District.

Time Deposit: The investing of idle funds through a depository at a negotiated interest rate.

Unencumbered Balance: The amount of an appropriation that is neither expended nor obligated to be spent (encumbered). It is essentially the amount of money still available for future use.

APPROPRIATIONS

Operating expenditure class totals and authorized personnel totals are shown for each budget unit. Major classifications of a department's resources are shown which provide a general breakdown of the department's total budget. The major classifications of resources are as follows:

SALARIES & WAGES - includes appropriations for employees' salaries. Also includes appropriations for contract labor and overtime costs and incentive pay.

AUTO EXPENSE - includes appropriations for employees driving their personal vehicles for job purposes and mileage costs for other employees.

SUPPLIES & MATERIALS - includes appropriations for such items as office supplies, printing costs, copy machine expense, computer supplies, small office equipment and furniture, postage costs for mailings, software costs and building supplies.

OPERATIONAL SERVICES - includes appropriations for telephone service and installation of any new phone service. Also provides for increased service during the protest process.

MAINTENANCE OF STRUCTURES - includes appropriations for the maintenance and repair of the leased building and cost overruns, as well as utility bills for electricity, water and sewer, janitorial services, lawn and grounds maintenance, security services, HVAC system maintenance, and elevator maintenance.

MAINTENANCE OF EQUIPMENT - includes appropriations for the maintenance and repair of office equipment, copy machines, calculators, scanners, letter openers, postage machines, and computers. Also includes maintenance agreements on all the computer equipment and software.

CONTRACTUAL SERVICE - includes appropriations for the building payments, copier system program, lease of equipment and computer software, and GIS mapping expenses.

SUNDRY EXPENSES - includes appropriations for training and travel, dues and subscriptions costs, legal notices and advertising expenses, maps and mapping expenses, Board of Directors and Appraisal Review Board expenses, management development and recruitment expenses.

INSURANCE & BENEFITS - includes appropriations for employees' hospitalization insurance, medical claims payments, retirement, worker's compensation, Medicare tax payments, unemployment compensation, general comprehensive insurance, contents insurance, necessary bonds and personal liability insurance for Board members, and salary continuation program.

PROFESSIONAL SERVICE - includes contracts for professional or outside services such as consultants, legal and associated expenses, auditing and accounting fees, deed services and the appraisal of autos. Also includes compensation for professional fees for the Appraisal Review Board members.

CAPITAL EXPENDITURES - includes appropriations for leasehold improvements in leased office space, equipment for office and technology use and furniture costs.

CONTINGENCY - includes appropriations held in reserve for unanticipated expenses occurring in the budget period or for anticipated expenses to be determined at a later date.

TECHNOLOGY DEVELOPMENT - includes appropriations for technology development projects including hardware and software costs associated with these projects. The major projects have been completed.

CAPITAL IMPROVEMENT FUND – includes funds from budget surplus funds to be used solely for Capital Improvement building projects approved by the Board of Directors annually.



**Dallas Central
Appraisal District**

POLICY STATEMENTS

EMPLOYMENT SELECTION:

It is the policy of the Dallas Central Appraisal District (DCAD) to select and employ the most qualified individuals for each opening within the District. The District will employ individuals based on their qualifications, and in no instance will restrict, or in any way discourage or deny employment or advancement opportunities to any applicant or employee because of their age, race, color, sex, religion, disability, or ethnic origin. The District shall utilize nondiscriminatory selection procedures, and monitor these procedures to ensure full consideration is given to all applicants for employment. When tests are used as a part of the selection process, only those tests, which do not conflict with state and federal guidelines on employee selection, shall be utilized.

The District shall insure that all employees have the right to avail themselves of all employment benefits and opportunities without regard to their race, color, sex, religion, disability or ethnic origin. The District shall implement procedures so that any employee or applicant that feels they have been denied any opportunity as stated in this policy may address such grievance to the management of the District.

AFFIRMATIVE ACTION ACTIVITY INDICATORS:

Year	Total EES	African American	Hispanic	Asian	Others	Total Min.	White	Female	Male
DCAD Targets		11.80%	8.60%	3.70%	1.00%	25.10%		43.00%	
2002	100%	29.46%	9.96%	3.32%	0.00%	42.74%	57.26%	53.11%	46.89%
	241	71	24	8	0	103	138	128	113
2003	100%	28.22%	10.79%	3.32%	0.00%	43.32%	57.68%	52.28%	47.72%
	241	68	26	8	0	102	139	126	115
2004	100%	23.39%	13.71%	2.42%	0.00%	39.52%	60.48%	39.52%	60.48%
	238	69	29	8	0	106	132	126	112
2005	100%	31.43%	13.47%	3.67%	0.00%	48.57%	51.43%	54.29%	45.71%
	245	77	33	9	0	119	126	133	112
2006	100%	32.42%	12.50%	3.52%	0.00%	48.44%	51.36%	53.13%	46.88%
	256	83	32	9	0	124	132	136	120
2007	100%	32.27%	13.15%	4.38%	0.00%	49.80%	50.20%	52.19%	47.81%
	251	81	33	11	0	125	126	131	120
2008*	100%	32.6%	12.90%	4.84%	0.00%	50.40%	49.60%	54.03%	45.97%
* 3rd Quarter	248	81	32	12	0	125	123	134	114

PURCHASING POLICY:

The Dallas Central Appraisal District (DCAD) is wholly committed to developing, establishing, maintaining, and enhancing minority involvement in the total procurement process. It is the policy of the DCAD to involve qualified minority/women-owned businesses to the greatest extent feasible in the DCAD's procurement of goods, equipment, services, and projects. The DCAD, its contractors, their suppliers and subcontractors, and vendors of goods, equipment services and professional services shall not discriminate on the basis of race, color, religion, national origin, handicap, or sex in the award and/or performance of contracts. However, competition and quality of work remain the ultimate tests in contractor, subcontractor, vendor, service, professional service, and supplier utilization. All vendors, suppliers, professionals, and contractors doing business with or anticipating doing business with DCAD shall support, encourage, and implement affirmative steps toward our common goals of establishing equal opportunity for all.

All District purchasing shall be conducted strictly on the basis of economic and business merit to best promote the interest of the entities served by the District. In an effort to avoid the violation or appearance of a violation of this policy, it is prohibited for any employee, department head, or official to seek or accept, directly or indirectly, from any individual doing or seeking to do business with the District, loans, services, payments, entertainment, trips, or gifts of money in any amount.

PURCHASING ACTIVITY INDICATORS:

	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Bids Requested	8	6	7	7	3
Bids Awarded	8	5	7	7	3
MBE/WBE Awarded	2	0	0	4	1
Total Bid Awarded (\$)	\$362,801	\$242,573	\$807,776	\$442,868	\$471,308

The majority of bids requested by the DCAD are for professional services type bids due to the development of technology; ie. Computer Assisted Mass Appraisal System design/requirements; coding and testing the design; data mapping and modeling. Other bids are for specialty services including group health/medical insurance, bank depository, maintenance on computer hardware and upgrades, and major equipment and improvements to the office building. The District participates in the State General Services Commission Purchasing program where the State bids the required items under a bulk contract and pricing is much lower. Under this program, the items have been bid under the required laws. The District also participates in an inter-local contract with Dallas County for the purchase of supplies, materials, equipment and furniture.

EMPLOYEE BENEFITS SCHEDULE

HEALTH INSURANCE, LIFE AND DENTAL INSURANCE

The Dallas Central Appraisal District provides a fully insured medical, disability, life and dental benefit plans for all regular employees. The coverage is provided through United Healthcare, Safeguard Vision and Dental, and Prudential. An allowance for each regular employee is provided within the budget for this coverage. Under the District's Flexible Benefits Plan, employees may select from a variety of optional coverages with the cost borne by the employee, including all dependent coverage.

RETIREMENT PROVISION

The Dallas Central Appraisal District participates in the Texas County and District Retirement System, contributing an amount determined annually by the actuaries of the retirement plan, currently at 12.00%, to match a mandatory 7% deduction from each employee's salary. Employees are fully vested in the program after ten (10) years service. DCAD employees do not participate in the OASDI portion of Social Security.

WORKER'S COMPENSATION INSURANCE

All employees of the Dallas Central Appraisal District are covered by the District's worker's compensation program through Texas Political Subdivision Worker's Compensation Joint Insurance Fund. The cost of this coverage, \$6.06 per \$100.00 salary for building engineers, \$1.29 per \$100.00 salary for appraisal personnel, and \$.50 per \$100.00 for all others, is provided entirely by the District.

UNEMPLOYMENT COMPENSATION

The District provides Unemployment Compensation Insurance for all employees of the District at a current cost of 1.9% of the first \$9,000.00 of salary for each employee. The program is administered through the Texas Workforce Commission.

FEDERAL MEDICARE COVERAGE

All employees of the Dallas Central Appraisal District employed after March 31, 1986, participate in the Medicare portion of the Federal Insurance Contribution Act (Social Security). Employees are required to contribute to this program at the rate of 1.45% of wages paid. The District as required by federal law then matches this contribution.

FEDERAL CREDIT UNION

The District offers each employee the opportunity to participate in the Texas Federal Credit Union Association. It is a voluntary program for all employees and the District makes no financial contributions.

DEFERRED

COMPENSATION

The District, through the National Association of Counties, participates in a Section 457 Deferred Compensation program administered by the Public Employee's Benefit Service Corporation (PEBSCO). This program allows employees to save additional monies for retirement on a tax-deferred basis. The District makes no financial contribution to this plan.

2009/2010

SALARY AND AUTO EXPENSE SCHEDULES
SALARY SCHEDULE

Grade *	Minimum Salary	Midpoint Salary	Maximum Salary
16	\$20,900	\$27,100	\$33,300
17	\$23,600	\$30,600	\$37,600
18	\$26,600	\$34,600	\$42,600
19	\$30,100	\$39,100	\$48,100
19A	\$36,600	\$47,600	\$58,500
20	\$34,000	\$44,200	\$54,400
20A	\$40,300	\$52,300	\$64,300
21	\$38,500	\$50,000	\$61,500
21A	\$53,600	\$69,600	\$85,600
22	\$43,600	\$56,600	\$69,600
22A	\$64,100	\$83,300	\$102,500
23	\$49,300	\$64,000	\$78,700
24	\$61,400	\$79,700	\$97,000
24A	\$69,600	\$90,400	\$111,200
25	\$69,500	\$90,200	\$110,900
25A	\$76,000	\$98,700	\$121,400
26	\$78,800	\$102,300	\$125,800
26A	\$83,000	\$107,800	\$132,600
27	\$89,100	\$115,700	\$142,300
27A	\$99,300	\$129,000	\$158,700

*The "A" next to a grade designates a special pay scale for Information Technology position only.

2009/2010

AUTO EXPENSE SCHEDULE

Director/Chief Appraiser	\$700.00 Monthly
Director of Administration, Technical Services, and Appraisal	\$200.00 Monthly
Appraisal Managers	\$200.00 Monthly
Appraisal Supervisors	\$200.00 Monthly
Appraisers	\$600.00 Monthly
Exemptions Appraisers	\$600.00 Monthly

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010 APPROVED BUDGET
GENERAL SUMMARY**

	2007/2008 APPROVED	2008/2009 APPROVED	2009/2010 APPROVED
<u>REVENUES:</u>			
ESTIMATED CASH ON HAND	\$350,000	\$350,000	\$500,000
RESTRICTED RESERVE FUND	(350,000)	(350,000)	(500,000)
CASH REFUNDED TO ENTITIES FROM RESERVE	0	0	0
LOCAL SUPPORT	20,055,448	21,010,063	21,479,127
INVESTMENT PROCEEDS	55,000	65,000	25,000
SPECIAL ASSESSMENT INCOME:			
APPRAISALS OUTSIDE DALLAS COUNTY	501,179	0	0
RENDITION FEES	300,000	275,000	275,000
OTHER INCOME	48,398	30,000	20,000
TOTAL REVENUE BUDGETED	<u><u>\$20,960,025</u></u>	<u><u>\$21,380,063</u></u>	<u><u>\$21,799,127</u></u>
<u>EXPENDITURES:</u>			
OFFICE OF CHIEF APPRAISER	\$1,292,158	\$1,278,041	\$1,169,806
ADMINISTRATIVE SERVICES	3,279,959	3,403,721	3,612,684
LEGAL SERVICES	1,314,679	1,368,142	1,348,740
INFORMATION TECHNOLOGY	3,421,894	3,332,614	3,349,836
APPRAISAL SERVICES	11,651,335	11,997,545	12,318,061
CONTINGENCY	0	0	0
TOTAL EXPENDITURES BUDGETED	<u><u>\$20,960,025</u></u>	<u><u>\$21,380,063</u></u>	<u><u>\$21,799,127</u></u>

DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010 APPROVED BUDGET
SUMMARY OF EXPENDITURES

	OFF. OF CHIEF APPRAISER	ADMIN.	LEGAL SERV.	APPRAISAL	INFO. TECH.	TOTAL
SALARIES & WAGES	\$759,655	\$1,633,450	\$310,712	\$8,500,447	\$2,025,717	\$13,229,981
AUTO EXPENSES	8,900	6,000	7,200	737,400	750	\$760,250
SUPPLIES & MATERIALS	19,299	213,962	6,107	366,631	131,318	\$737,317
OPERATIONAL SERVICES	0	62,340	0	0	0	\$62,340
MAINT. OF STRUCTURES	0	432,164	0	0	0	\$432,164
MAINT. OF EQUIPMENT	1,750	16,791	0	5,922	351,523	\$375,986
CONTRACTUAL SERVICES	1,250	205,455	0	5,311	270,746	\$482,762
SUNDRY EXPENSES	53,611	24,853	16,003	150,595	18,941	\$264,003
INSURANCE & BENEFITS	187,171	547,909	68,718	2,484,755	488,100	\$3,776,653
PROFESSIONAL SERVICES	138,170	454,760	940,000	67,000	3,750	\$1,603,680
CAPITAL EXPENDITURES	0	15,000	0	0	58,991	\$73,991
	<u>\$1,169,806</u>	<u>\$3,612,684</u>	<u>\$1,348,740</u>	<u>\$12,318,061</u>	<u>\$3,349,836</u>	<u>\$21,799,127</u>
CONTINGENCY	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$1,169,806</u>	<u>\$3,612,684</u>	<u>\$1,348,740</u>	<u>\$12,318,061</u>	<u>\$3,349,836</u>	<u>\$21,799,127</u>

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010
REVENUE SUMMARY
BUDGET ALLOCATION**

	2008 LEVY	%	2009/2010 ALLOCATION
MUNICIPALITIES	\$1,162,327,679	25.9273%	5,568,955
SCHOOL DISTRICTS	\$2,277,637,443	40.7394%	8,750,463
COUNTY/COUNTY-WIDE/ NON-COUNTY-WIDE SPECIAL DISTRICTS	\$1,043,086,433	33.3333%	7,159,709
	<u>\$4,483,051,555</u>	<u>100.0000%</u>	<u>21,479,127</u>

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010
REVENUE SUMMARY
BUDGET ALLOCATION**

CITIES	2008 LEVY	%	2009/2010 ALLOCATION
Addison	\$16,748,027	0.3736%	80,246
Balch Springs	4,551,441	0.1015%	21,801
Carrollton	30,518,441	0.6808%	146,230
Cedar Hill	19,381,956	0.4323%	92,854
Cockrell Hill	650,929	0.0145%	3,114
Combine	26,198	0.0006%	129
Coppell	30,692,504	0.6846%	147,046
Dallas	637,031,999	14.2098%	3,052,141
DeSoto	21,505,263	0.4797%	103,035
Duncanville	13,291,738	0.2965%	63,686
Farmers Branch	20,091,227	0.4482%	96,269
Ferris	67,709	0.0015%	322
Garland	78,282,534	1.7462%	375,069
Glenn Heights	2,053,973	0.0458%	9,837
Grand Prairie	33,129,862	0.7390%	158,731
Grapevine	492,288	0.0110%	2,363
Highland Park	9,605,843	0.2143%	46,030
Hutchins	1,388,383	0.0310%	6,659
Irving	99,677,868	2.2234%	477,567
Lancaster	13,355,402	0.2979%	63,986
Lewisville	248,969	0.0056%	1,203
Mesquite	42,282,355	0.9432%	202,591
Ovilla	160,389	0.0036%	773
Richardson	38,849,274	0.8666%	186,138
Rowlett	21,496,710	0.4795%	102,992
Sachse	4,964,470	0.1107%	23,777
Seagoville	3,134,846	0.0699%	15,014
Sunnyvale	2,473,026	0.0552%	11,856
University Park	15,487,734	0.3455%	74,210
Wilmer	620,031	0.0138%	2,964
Wylie	66,310	0.0015%	322
	<u>\$1,162,327,699</u>	<u>25.9272%</u>	<u>5,568,955</u>

DALLAS CENTRAL APPRAISAL DISTRICT

2009/2010

REVENUE SUMMARY

BUDGET ALLOCATION

SCHOOL DISTRICTS	2008 LEVY	%	2009/2010 ALLOCATION
Carrollton/Farmers Branch	\$166,609,132	7.3150%	640,096
Cedar Hill	44,231,787	1.9420%	169,934
Coppell	97,789,258	4.2935%	375,697
Dallas	978,818,616	42.9752%	3,760,526
DeSoto	36,146,743	1.5870%	138,872
Duncanville	50,298,655	2.2084%	193,243
Ferris	221,973	0.0097%	853
Garland	181,848,332	7.9841%	698,644
Grand Prairie	73,620,160	3.2323%	282,842
Grapevine/Colleyville	3,302,566	0.1450%	12,688
Highland Park	124,371,015	5.4605%	477,821
Irving	141,337,420	6.2054%	543,005
Lancaster	24,211,856	1.0630%	93,020
Mesquite	98,631,383	4.3304%	378,932
Richardson	238,655,516	10.4782%	916,891
Sunnyvale	9,080,106	0.3987%	34,886
Wilmer/Hutchins	0	0.0000%	0
Dallas County Schools	8,462,925	0.3716%	32,513
	<u>\$2,277,637,443</u>	<u>100.0000%</u>	<u>8,750,463</u>

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010
REVENUE SUMMARY
BUDGET ALLOCATION**

COUNTY/COUNTY-WIDE/ NON-COUNTY-WIDE SPECIAL DISTRICTS	2008 LEVY	%	2009/2010 ALLOCATION
Dallas County	\$391,719,380		2,899,767
Dallas County Hospital District	436,197,819		3,229,026
Dallas Cty. Community College District	159,956,605		766,382
Dallas U.R.D.	36,561,884		175,175
Valwood Improvement Authority	5,117,174		24,517
Irving F.C.D. Section I	755,408		3,619
Irving F.C.D. Section III	3,877,134		18,576
Dallas F.C.D. #1	6,164,704		29,536
Denton Co. LID #1	270,467		1,296
Denton Co. RUD #1	503,698		2,413
Lancaster M.U.D. #1	371,637		1,781
Grand Prairie Metropolitan U.R.D.	369,168		1,769
Northwest F.C.D.	1,221,355		5,852
	<u>\$1,043,086,433</u>	<u>33.3333%</u>	<u>7,159,709</u>

**DALLAS CENTRAL APPRAISAL DISTRICT
2009/2010
REVENUE SUMMARY
SPECIAL ASSESSMENT INCOME**

INVESTMENT PROCEEDS

Interest income from banking investments **\$25,000**

OTHER INCOME

Miscellaneous Income **\$20,000**
(Sale of documents, appraisal tapes, microfiche, etc.)

RENDITION FEES

(Fees received for late filing of BPP renditions) **\$275,000**

FINANCIAL RESERVES

RESTRICTED RESERVE FUND:

In 1987 the Board of Directors of the Dallas Central Appraisal District established a Working Capital Fund of \$450,000 using funds from excess District revenues from 1986. This would include income from District investments, sales of services and supplies, and allocations for appraisal outside Dallas County. The Board of Directors monitors use of this reserve. These funds can be utilized for budget year start-up costs or for anticipated programs to be approved by the Board. This is not a budgeted expenditure account and will be replenished at the end of each year to the original amount. In the 1990-1991 budget year this fund was changed to Restricted Reserve Fund with the funded amount limited to \$350,000 and the \$100,000 difference refunded to the taxing entities in that year. In October 2008 the Board of Directors voted to increase the amount of the Restricted Reserve Fund from \$350,000 to \$500,000. The increase of \$150,000 came from surplus funds from the 2007/2008 Budget.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
\$350,000	\$350,000	\$350,000	\$500,000

CONTINGENCY FUND:

In 2004 the Board of Directors set up this restricted Contingency Fund to consider any additional salary merit increases for the DCAD employees. Included in the 2004/2005 Budget was a 2% merit increase and the Contingency Fund of 1% would only be utilized if a majority of the taxing entities are able to give their employees larger salary increases than 2%. The Board of Directors would have to vote to release these funds for this purpose. The Board of Directors adopted the same policy for 2005/2006 designating 1% into this fund for salary/merit increases. If the funds are not utilized for salary merit increases, the funds will be distributed back to the taxing entities based on the budget formula used in the allocation of the 2005/2006 Budget. The Board did authorize the release of these funds for salary merit pay in October 2005.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
\$125,247	-0-	-0-	-0-

CAPITAL IMPROVEMENT PROGRAM FUND:

In December 2004 the Board of Directors set up the Capital Improvement Program to fund major capital improvement projects for the office building. Budget excess surplus funds from each fiscal year will fund this program and will be reviewed by the Board of Directors annually. Only the Board of Directors is authorized to expend funds from this program.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
\$291,718	\$619,901	\$502,506	\$43,032

TECHNOLOGY FUND:

In the 2004/2005 Budget the Board of Directors budgeted the last of the Technology Development funds for the proposed scanning project. The funds were not expended in that budget year due to the fact that the programs could not be fully developed during the budget year. The Board of Directors agreed to continue to fund this program to finish out the technology programs that were not completed and to also offset the budget. Funds were carried into the 2006/2007 Budget. These funds can only be utilized for approved technology projects approved by the Board of Directors. No funds have been budgeted for the 2007/2008 Budget.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
\$218,035	\$176,464	\$20,956	\$391,308

LEGAL CONTINGENCY FUND:

In 2005 the Board of Directors set up this restricted Contingency Fund to fund any legal costs arising out of a lawsuit filed against the District. The Board of Directors must vote to release these funds for the payment of defense of the lawsuit. If the funds are not utilized for these specific legal expenses, the funds will be distributed to the Capital Improvement Program fund to continue to fund the building improvement projects.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
\$505,165	\$150,000	-0-	-0-

BUDGET REVENUE FUND:

In 2007 the State Legislature passed HB 1010 which established the Appraisal District boundaries to coincide with the county boundaries for each appraisal district. For years the Appraisal District appraised property outside Dallas County and assessed a special assessment fee for that appraisal work. With the passage of HB 1010 the 2007/2008 Approved Budget had a shortfall in revenue from the Special Assessment Income source. The Board of Directors voted in October 2007 to utilize surplus funds from the 2006/2007 Budget to cover that revenue shortfall and not reallocate those lost funds back to the entities that fund the budget. This will be a one-time allocation of these surplus funds.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
-0-	-0-	\$607,445	-0-

INSURANCE FUND:

In 2008 the District experienced a rate increase in its group medical insurance program and failed short of its projected budget amounts for the 2008/2009 Budget for Group Insurance for its employees. The Board of Directors voted in October 2008 to utilize surplus funds from the 2007/2008 Budget to cover that projected rate increase on the group medical insurance program for the district. This will be a one-time allocation of these surplus funds.

2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Budget
-0-	-0-	-0-	\$115,000

DEPARTMENT: OFFICE OF CHIEF APPRAISER
DIVISIONS: BOARD OF DIRECTORS
COMMUNITY RELATIONS OFFICE, HUMAN RESOURCES,
QUALITY CONTROL

The Office of Chief Appraiser Department provides support services to the District's Board of Directors who serves as the sixty one (61) member governing body and policy-makers for the District. There are six (6) members of the Board of Directors. Five (5) members of the Board of Directors are appointed (elected) by the various taxing jurisdictions of Dallas County. The City of Dallas, the Dallas Independent School District and Dallas County each have one representative appointed to the Board of Directors by their respective governing bodies. Suburban cities and suburban school districts each have one representative elected to the Board. In 1997 the Texas Legislature mandated that the County Tax Assessor/Collector be an ex officio member of the Board, thus comprising the six member Board of Directors. The Board of Directors establishes policy for the District, reviews programs, awards contracts and approves the District's annual operating budget. The Board also is responsible for appointing the eighty (80) member Appraisal Review Board (ARB), whose function it is to hear appeals from property owners to assure that equal and uniform values are placed on all properties in relation to fair market value as reported by the Appraisal District. The ARB also approves all appraisal records and resubmits them to the Chief Appraiser prior to their certification.

Human Resources is responsible for recruitment and employment, policy development, benefit plan design and administration, employee relations, training and education, employee counseling and payroll administration. Human Resources will also provide training courses for all employees and will develop training for all new technology projects.

The Community Relations Officer acts as the vehicle by which on-going information between the District, the general public, and the taxing jurisdictions can be obtained. This office also serves as the District's Taxpayer Liaison Officer for the District.

Quality Control reports directly to the Chief Appraiser, but was established by the Board of Directors. The purpose of the Division is to discover taxable property omitted from the appraisal roll; to conduct audits of appraisal information for accuracy, completeness, and reliability; to review valuation procedures and settlements; and to audit various procedures or applications.

GOALS/OBJECTIVES:

BOARD

To maximize the efficiency of the District's services provided to the taxing jurisdictions through the establishment of sound operational policies.

To adopt a balanced budget that adequately funds the District's operations and ultimately addresses the various needs of the taxing jurisdictions.

To appoint qualified and competent individuals to the Appraisal Review Board to ensure that all citizens that appear before the Appraisal Review Board are afforded a fair and impartial hearing.

To provide measures to ensure that District services are delivered to the taxing entities in the most efficient manner possible.

HUMAN RESOURCES

To provide motivated, performance oriented employees while promoting the principles of Equal Employment Opportunity in all phases of District operations including recruiting, promotion, compensation, benefits and other programs.

To encourage high quality performance in the delivery of all services to our customers, both internal and external.

To recruit and retain quality employees, promote effective and efficient compensation and benefit plans and programs, and provide accurate processing of payroll and employee records.

To actively encourage employee involvement in recreational and educational pursuits and promote communication between all levels of employees.

To develop effective training programs for all technology programs and supervising personnel.

COMMUNITY RELATIONS OFFICE

To develop and manage an effective communications program that serves to assist the general public as well as the taxing jurisdictions through the dissemination of important information in a fair and accurate manner.

To handle property owners' inquiries and complaints and offer fair resolution on behalf of the Board of Directors.

To properly and fairly address property owners' complaints via e-mail.

QUALITY CONTROL

To conduct extensive audits and searches of all known sources of information and data for the purpose of determining correct property valuations and to ensure all discoverable omitted property is added to the appraisal rolls.

To review valuation procedures and settlements made by DCAD staff personnel.

To establish audit procedures to properly conduct valuation audits and examination of procedures for exemptions.

To develop review procedures for complex and unusual industries or property types.

OFFICE OF CHIEF APPRAISER

ACTIVITY INDICATORS:

BOARD OF DIRECTORS:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Board Members	6	6
Adopt District Budget	1	1
Regular Meetings Held	7	6
Award Bids	3	5
Award Contracts	11	8
Approved Resolutions	2	3
Special Meetings/Public Hearings	2	2
Committee Meetings	2	2

CHIEF APPRAISER:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Departments Supervised	5	5
Taxing Units Served	51	61
Employees Supervised	250	250
Reappraisal Plan Prepared	1	1
Entity/Board Special Presentations	4	3
Certification of Appraisal Roll	1	1
Supplemental Appraisal Roll	8	8
Accounts Valued	856,579	815,894
Parcel Cost	\$26.80	\$26.72

COMMUNITY RELATIONS:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Entity Meetings	2	2
Community Presentations	9	12
Emails Received/Processed	3,058	3,200
Budget Entity Presentations/Visits	46	48

ACTIVITY INDICATORS:

HUMAN RESOURCES:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Disciplinary Actions Reviewed	8	5
Internal Investigations	0	1
Personnel Review Board Hearings	1	1
Staffing Level	98.45%	97.5%
Promotions (% of EES)	5.2%	5.5%
Applications and Resumes Processed	241	300
Interviewing Rates (%)	35.3%	30.0%
Selection Rate (%)	6.2%	10.0%
Advertising Cost Per Applicant	\$13.48	\$10.00
Advertising Cost Per Hire	\$216.66	\$105.00
Turnover Rate (annual)	3.9%	7.5%

TRAINING/EDUCATION:	2007/2008 ACTUAL	2008/2009 ESTIMATE
BTPE Courses Offered	7	9
Course Participants	128	145

QUALITY CONTROL	2007/2008 ACTUAL	2008/2009 ESTIMATE
Special Projects (hours)	3,083	2,000
Interdepartmental Assistance (hours)	592	720
Reconcile Monthly Supplement (hours)	191	200
Prepare PTAD Appeal (hours)	360	360
Test Appraisal Notices (hours)	253	280
Certification Processing (hours)	207	200



**DALLAS CENTRAL
APPRAISAL DISTRICT**

OFFICE OF CHIEF APPRAISER

PERSONNEL SCHEDULE

POSITION/TITLE	NUMBER	GRADE	MONTHLY SALARY/RANGE	MONTHLY AUTO EXPENSE
Executive Director/Chief Appraiser	1	N/A	N/A	700
Human Resources Manager	1	26	6567-10483	
Community Relations Manager	1	26	6567-10483	
Quality Control Manager	1	24	5117-8083	
Development Analyst	1	23	4108-6558	
Human Resource Specialist	1	21	3208-5125	
Executive Administrative Assistant	1	20	2833-4533	
Administrative Assistant	1	19	2508-4008	
Totals	8			

**OPERATING BUDGET
CONSOLIDATED OFFICE OF CHIEF APPRAISER**

Department Resources	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Expenditures	\$1,292,158	\$1,164,196	\$1,278,041	\$1,169,806
Staff	10	10	9	8

BUDGET COMPARISON SUMMARY

Category	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Salaries & Wages	759,479	756,038	730,232	759,655
Auto Expenses	8,780	8,469	8,780	8,900
Supplies & Materials	24,736	18,091	23,780	19,299
Operational Services	0	0	0	0
Maintenance of Structures	0	0	0	0
Maintenance of Equipment	0	0	0	1,750
Contractual Services	2,750	1,201	4,750	1,250
Sundry Expenses	86,951	74,278	82,473	53,611
Insurance & Benefits	229,067	204,155	217,556	187,171
Professional Services	180,395	101,965	205,920	138,170
Capital Expenditures	0	0	4,550	0
TOTAL	<u>\$1,292,158</u>	<u>\$1,164,196</u>	<u>\$1,278,041</u>	<u>\$1,169,806</u>

**CONSOLIDATED OFFICE OF CHIEF APPRAISER
BUDGET COMMENTS AND JUSTIFICATIONS**

SALARIES AND WAGES

Budget funds are for eight (8) full time positions in this Department. Funds are for employees in the Chief Appraiser's Office, Human Resources and Audit and Compliance. Overtime funds are for extra work in the Human Resources Division. Funds have been included this year under Employee Severance for the paid time off program for any future resignations or retirements of unused time to employees. Salary Continuation Funds have been moved from the Insurance and Benefits category to Salary and Wages. This is a better reflection of the monetary commitments paid to employees under the Salary Continuation program for the short-term disability program.

AUTO EXPENSE

Full Time auto expenses include set monthly amounts for the Director/Chief Appraiser.

Other funds are used for mileage costs in the course of normal business activities at \$.50 per mile.

SUPPLIES AND MATERIALS

Office supplies are for perishable type items such as pens, pencils, writing pads, training supplies, certificates, etc.

Copy Expense includes such items as copy paper, color paper.

Postage expenses are for normal mailings of general correspondence. This category includes meeting notice mailings to the taxing entities and employee application forms from the Human Resources Division and for Federal Express and shipping for the Audit and Compliance Division.

Printing costs include the printing of the Board Newsletters, election supplies, personnel handbooks, forms and manuals, Personnel Policies and Procedures, Employee newsletters, employee training materials, recruiting brochures and materials, office envelopes, stationery, ID cards and supplies, and business cards.

Computer Supplies included developer unit and toner kits, fax toner and supplies for the fax machines including a fax image unit, laser printer toner, ribbons, CD ROMs, and scanner supplies.

Mapping Supplies are for Dallas County Mapco's for four (4) employees.

Miscellaneous expenses are for unanticipated items not budgeted.

Office Equipment Expenses are for a laptop computer for the administrative area.

Service Awards are for the purchase of employee plaques to recognize tenured employees with five, ten, fifteen, twenty and twenty-five years of service with the District, for recognition of any retiring employees, and recognition of outstanding employees.

Software costs are for Audit and Compliance for SPSS Neural Networks module.

OPERATIONAL SERVICES

Telephone expense includes any costs for the District's telephone system.

**CONSOLIDATED OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	759,329	755,793	730,072	719,490
4002 Overtime	150	245	160	165
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	30,000
	759,479	756,038	730,232	759,655
B. AUTO EXPENSES				
4106 Full Time	8,400	8,400	8,400	8,400
4107 Other	380	69	380	500
	8,780	8,469	8,780	8,900
C. SUPPLIES & MATERIALS				
4210 Office	4,980	2,196	4,440	3,460
4211 Copy Expense	2,136	1,417	1,986	2,223
4212 Postage & Freight	2,474	4,508	2,440	2,604
4213 Printing	2,901	621	2,651	2,337
4214 Computer Supplies	2,721	1,194	2,694	2,393
4215 Mapping Supplies	378	345	108	216
4216 Miscellaneous	500	323	500	550
4217 Office Equip. Exp.	500	2,087	2,000	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	4,946	4,699	3,761	3,726
4220 Software	3,200	701	3,200	1,790
4221 Building Supplies	0	0	0	0
	24,736	18,091	23,780	19,299
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0

MAINTENANCE OF STRUCTURE

Equipment expenses include maintenance agreements on a fax machine.

MAINTENANCE OF EQUIPMENT

All building Maintenance items are budgeted under Building Services.

CONTRACTUAL SERVICES

Other is for contractual agreement with a courier service for the delivery of Board agenda packets and other services to the Board members, and for delivery of lawsuits to the attorneys. The cost of the Texas Legislative Service, which is an online tracking of legislative activity, is budgeted in this category.

**CONSOLIDATED OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
4442 Electrical Inspect. Maint.	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	0	0	0	0
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	1,750
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 1,750
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	0	0
4657 Other	2,000	0	3,500	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	750	1,200	1,250	1,250
4661 Lease of Software	0	0	0	0
	<hr/> 2,750	<hr/> 1,201	<hr/> 4,750	<hr/> 1,250

SUNDRY EXPENSE

Training costs include registration fees for seminars, conferences, and the payment of education courses. Educational scholarship awards, appraisal courses for all DCAD employees required by the Board of Tax Professional Examiners (BTPE), IAAO and Texas A& M Legal seminars, IAAO Conference, TAAO and TAAO Conferences, Tax Institute, Tip of Texas Conference, Metro Jurisdiction Conference, SPSS courses and seminars, HR State Conference, Dallas HR Managers Association meetings, TCDRS Leaders Conference, Diversity Conference, TAAO Instruction for BTPE courses, and training for Human Resources are budgeted. All textbooks for the BTPE courses and exams are included. Fees are budgeted for BTPE exams, employee tuition reimbursements, and employee educational grants.

Dues include professional fees for the District as well as individual dues such as International Association of Assessing Officers, Texas Association of Assessing Officers, Metropolitan Jurisdictional Council, BTPE, CTA, TAAO Chapter Dues for all employees, Texas School Assessors Association, American Institute of CPA, Institute of Internal Auditors, Texas State Board of Public Accountants, Texas Society of CPA's, American Certified Fraud Examiners, Institute of Real Estate Management Society of Human Resource Managers, Dallas Human Resources Management Association, and National Association of Colleges and Employers. Subscription expenses include publications for Dallas Business Journal, Wall Street Journal, Dallas Morning News, Texas Municipal League, Workforce Magazine, Texas Labor Report, Marshall Valuation Service, Wright Review, research manuals, and database subscriptions.

Legal Notice/Advertising expenses are for the publishing of legal notices required by law and job advertisements for public employment and fees for Internet advertising for job announcements. Labor posters are also included.

Travel expenses are for anticipated costs related to traveling to approved conferences, seminars, workshops, legislative, and other out of town trips and employee recruitment trips.

Business Promotion includes funds for attending luncheons at the Dallas Citizens Council and for the BTPE and TAAO course instructors.

Director's Expense is related costs for Board meeting expenses for various meetings hosted by the District, and also includes Board appreciation plaques and BOD photos.

Management Development funds includes the management retreat speaker and supplies for the District's management and supervisory personnel.

Recruitment expenses are budgeted for employee background checks, degree verifications, driving record checks, criminal verifications, for employee testing materials used in Human Resources for prospective employees, and costs for participation in employee job fairs.

INSURANCE AND BENEFITS

Group Medical provides funds for a fully funded insurance plan through United Healthcare. The District has a fully insured medical plan that follows the PPO model with increased cost sharing for the employees.

Funds are budgeted for employee Retirement benefits through the Texas County and District Retirement System.

**CONSOLIDATED OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
H. SUNDRY EXPENSE				
4760 Training	51,340	37,482	42,570	20,385
4761 Dues & Subscriptions	6,125	9,294	6,300	6,410
4762 Legal Notice/Adv.	3,890	3,906	3,890	3,590
4763 Travel	15,205	11,112	16,262	16,565
4764 Business Promotion	460	0	600	300
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	2,170	4,090	1,940	2,750
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	5,800	7,456	7,300	0
4770 Recruitment	1,961	938	3,611	3,611
	86,951	74,278	82,473	53,611
 I. INSURANCE & BENEFITS				
4870 Group Medical	62,752	55,929	57,079	53,251
4871 Retirement	84,467	82,052	81,252	84,940
4872 Workers Compensation	3,756	3,220	2,160	2,070
4873 Unemployment Comp.	1,788	891	1,620	2,160
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	18,000	16,301	18,000	18,000
4877 Group Benefits	4,442	4,352	4,133	4,069
4878 Employee Activities	17,875	17,009	18,050	17,950
4879 Medicare Tax	5,987	4,996	5,262	4,731
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	30,000	19,405	30,000	0
	229,067	204,155	217,556	187,171

Funds are budgeted for the required programs of Workers Compensation benefits, Unemployment Compensation, and Medicare Tax (FICA) payments, and for premium insurance payments.

Public Officials Liability insurance covers the Board of Directors and management positions. Employee dishonesty bonds are included.

Group Benefits insurance provides for the premium payments to the District's ancillary benefit plans including Life, Accidental Death and Dismemberment, Long Term Disability coverage, Flexible Spending Account Claims, and the Dental programs.

Employee Activities include costs for employee service awards program, the health benefits fair, retirement receptions and luncheons, employee incentive and recognition programs, holiday event and employee service award functions, ARB staff appreciation functions, training recognition programs, and first aid supplies.

Salary Continuation has now been budgeted under the category of Salaries and Wages.

PROFESSIONAL SERVICES

Funds are for general counsel and opinions for the District's special litigation, administrative questions in the personnel areas such as employee's grievances, legal opinions, contract review or disputes, and for issues arising from other areas.

Consultant expenses are for salary surveys including Mercer Information Technology Survey, Dallas Human Resources Management Association Survey, Mercer Texas Benchmark Survey, Mercer IT Survey, and CompData Executive Management Survey. This category also includes commission fees paid to the consulting firm of Mercer, Inc. for the handling of the District's group medical insurance programs.

CAPITAL EXPENDITURES

No funds have been included for any Capital Expenditures.

**CONSOLIDATED OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	150,000	72,852	150,000	100,000
4981 Auditing	0	0	0	0
4982 Consultants	30,395	29,113	55,920	38,170
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/> 180,395	<hr/> 101,965	<hr/> 205,920	<hr/> 138,170
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	4,550	0
9003 Furniture	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 4,550	<hr/> 0
TOTAL	<hr/> <hr/> \$1,292,158	<hr/> <hr/> \$1,164,196	<hr/> <hr/> \$1,278,041	<hr/> <hr/> \$1,169,806

CAPITAL EXPENDITURES SCHEDULE
CONSOLIDATED OFFICE OF CHIEF APPRAISER

Equipment

-0-

Furniture

-0-

**OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	487,876	528,721	514,766	545,508
4002 Overtime	150	245	160	165
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	30,000
	488,026	528,966	514,926	585,673
B. AUTO EXPENSES				
4106 Full Time	8,400	8,400	8,400	8,400
4107 Other	380	69	380	500
	8,780	8,469	8,780	8,900
C. SUPPLIES & MATERIALS				
4210 Office	3,300	1,947	3,000	2,260
4211 Copy Expense	1,115	1,066	965	1,223
4212 Postage & Freight	1,964	4,381	1,930	2,254
4213 Printing	2,837	621	2,587	2,337
4214 Computer Supplies	1,121	1,024	1,094	1,193
4215 Mapping Supplies	108	98	54	54
4216 Miscellaneous	500	323	500	550
4217 Office Equip. Exp.	500	1,373	2,000	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	4,946	4,699	3,761	3,726
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	16,391	15,532	15,891	13,597
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	0	0	0	0
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	0	0
4657 Other	2,000	0	3,500	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	750	1,200	1,250	1,250
4661 Lease of Software	0	0	0	0
	<hr/> 2,750	<hr/> 1,200	<hr/> 4,750	<hr/> 1,250
H. SUNDRY EXPENSE				
4760 Training	50,040	37,482	41,270	18,885
4761 Dues & Subscriptions	3,360	8,127	3,375	3,270
4762 Legal Notice/Adv.	3,890	3,906	3,890	3,590
4763 Travel	15,205	11,112	16,262	16,565
4764 Business Promotion	460	0	600	300
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	2,170	4,090	1,940	2,750
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	5,800	7,456	7,300	0
4770 Recruitment	1,961	938	3,611	3,611
	<hr/> 82,886	<hr/> 73,111	<hr/> 78,248	<hr/> 48,971

**OFFICE OF CHIEF APPRAISER
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	37,651	36,724	38,053	39,938
4871 Retirement	54,607	56,583	57,568	64,642
4872 Workers Compensation	3,334	2,858	1,440	1,438
4873 Unemployment Comp.	1,043	594	1,080	1,620
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	18,000	16,301	18,000	18,000
4877 Group Benefits	2,738	2,804	2,808	3,027
4878 Employee Activities	17,875	17,009	18,050	17,950
4879 Medicare Tax	2,051	1,986	2,140	2,208
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	30,000	19,405	30,000	0
	<hr/> 167,299	<hr/> 154,264	<hr/> 169,139	<hr/> 148,823
J. PROFESSIONAL SERVICES				
4980 Legal Services	150,000	72,852	150,000	100,000
4981 Auditing	0	0	0	0
4982 Consultants	30,395	29,113	55,920	38,170
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/> 180,395	<hr/> 101,965	<hr/> 205,920	<hr/> 138,170
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	4,550	0
9003 Furniture	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 4,550	<hr/> 0
TOTAL	<hr/> <hr/> \$946,527	<hr/> <hr/> \$883,507	<hr/> <hr/> \$1,002,204	<hr/> <hr/> \$945,384

**QUALITY CONTROL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	271,453	227,072	215,306	173,982
4002 Overtime	0	0	0	0
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	271,453	227,072	215,306	173,982
B. AUTO EXPENSES				
4106 Full Time	0	0	0	0
4107 Other	0	0	0	0
	0	0	0	0
C. SUPPLIES & MATERIALS				
4210 Office	1,680	249	1,440	1,200
4211 Copy Expense	1,021	351	1,021	1,000
4212 Postage & Freight	510	127	510	350
4213 Printing	64	0	64	0
4214 Computer Supplies	1,600	170	1,600	1,200
4215 Mapping Supplies	270	247	54	162
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	714	0	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	3,200	701	3,200	1,790
4221 Building Supplies	0	0	0	0
	8,345	2,559	7,889	5,702
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**QUALITY CONTROL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	0	0	0	0
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	1,750
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 1,750
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	0	0
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
H. SUNDRY EXPENSE				
4760 Training	1,300	0	1,300	1,500
4761 Dues & Subscriptions	2,765	1,167	2,925	3,140
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	0	0	0	0
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/> 4,065	<hr/> 1,167	<hr/> 4,225	<hr/> 4,640
I. INSURANCE & BENEFITS				
4870 Group Medical	25,101	19,205	19,026	13,313
4871 Retirement	29,860	25,469	23,684	20,298
4872 Workers Compensation	422	362	720	632
4873 Unemployment Comp.	745	297	540	540
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	1,704	1,548	1,325	1,042
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	3,936	3,010	3,122	2,523
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	<hr/> 61,768	<hr/> 49,891	<hr/> 48,417	<hr/> 38,348

**QUALITY CONTROL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
TOTAL	<hr/> <hr/> \$345,631	<hr/> <hr/> \$280,689	<hr/> <hr/> \$275,837	<hr/> <hr/> \$224,422

DEPARTMENT: ADMINISTRATIVE SERVICES
DIVISIONS: ADMINISTRATION, FINANCE/PURCHASING, CUSTOMER SERVICE, APPEALS AND SUPPORT, BUILDING SERVICES, AND THE APPRAISAL REVIEW BOARD

Administrative Services includes the functions of Finance and Purchasing, Customer Service, Appeals and Support, Building Services, and Appraisal Review Board(ARB) Divisions. Administration is responsible for the overall supervision of all the Divisions. Other duties include budget development and monitoring, acting as the liaison between the Appraisal District and the Appraisal Review Board, coordinating their activities, and for handling all open record requests from the general public. The Finance Division is responsible for sound financial management and control of District funds, provides accounting services, purchasing, budget preparation, audit, support services on payroll, investments and financial reporting. Purchasing is responsible for the purchase of goods and services at the proper time in quantity, quality and price consistent with the needs of all departments/divisions. Purchasing handles all bids to comply with applicable laws and regulations to ensure equal access to all vendors, and is responsible for the disposal of all salvage and surplus materials required by State law. Customer Service serves as the District's information and research center where taxpayers can come to gather pertinent information or to pick up applicable forms to file. Appeals and Support is responsible for the ARB system including receipt of protests, research, scheduling, hearing conduct, packet verification, A of A's (agency authorizations), building permits and the District's record management system. Building Services is responsible for the general maintenance and upkeep of the District's facility and grounds, assuring a safe working environment for District employees as well as the general public that visits. The ARB's function is to hear appeals from property owners to ensure that equal and uniform values are placed on all properties in relation to fair market value as reported by the Appraisal District. There are eighty (80) Appraisal Review Board members appointed by the Board of Directors of the Appraisal District.

GOALS/OBJECTIVES:

FINANCE

To apply all governmental accounting standards and procedures in maintaining a sound internal accounting system free of irregularities and any material financial weaknesses.

To implement all budget policies and procedures to produce an annual financial budget for the Appraisal District.

To provide payroll for District employees through the administration of the District's automatic check deposit.

To automate the District's purchase order system to allow for immediate printing of purchase orders while maintaining historical data for accounting records. To continue to cross train on all new accounting and financial software within the Division.

PURCHASING

To purchase or contract for all goods and services as needed by any department/division through sound and ethical purchasing techniques.

To standardize purchase items for the District to ensure consistent pricing and quality.

To comply with all applicable laws in dealing with the competitive bid process.

To coordinate the competitive bid process to ensure compliance with all applicable state laws and regulations.

CUSTOMER SERVICE

To improve the integrity of the District's reputation through the continued enhancement of communication techniques utilized between the citizens of Greater Dallas County and the District assuring that the information offered to the public is consistent, correct, courteous, timely, and disseminated in a professional manner.

To provide assistance to the property owners in processing required forms, applications and notices.

To provide support and assistance to the other departments in providing accurate and timely updates of property owner information.

APPEALS AND SUPPORT

To develop efficient and accurate procedures for the processing of all protests filed with the ARB in all phases of the operation.

To develop, handle, and process all A of A's, VID's, building permits, and value in dispute accounts and to assist and support the Appraisal departments/divisions with update assistance as needed.

To coordinate, standardize, and improve the ARB operations/process.

To protect and maintain a thorough records management program.

BUILDING SERVICES

To achieve the highest operational quality standards for the facility as well as provide a safe, comfortable work environment for employees and visitors on a daily basis.

To maintain a comprehensive preventative maintenance program as well as further utilization and improvement of the routine work order system.

To develop, implement, and maintain the Capital Improvement Program for the District.

ARB

To ensure that all property subject to taxation has been appraised according to the guidelines established in the property tax code concerning correctness and uniformity.

To ensure that property owner's protests are heard in a fair, consistent and equitable manner.

To ensure ARB members attend the required state training.

To examine, correct or approve the records of the Appraisal District.

To ensure that exemptions and special valuations are properly and appropriately granted.

COMMENTS:

The Administrative Services Department provides support services not only to the District's operating departments, but also acts as liaison to the general public on a daily basis. The Department acts as the custodian of all public records and adheres to all requests under the Public Information Act. The Administrative Services Department also serves as liaison to the Appraisal Review Board by handling all of its correspondence, preparation of its agenda, minutes, scheduling meetings and protest hearings, notifying ARB members of posted meetings and hearings, and representing the ARB in all litigation and court matters. Purchasing provides a central focal point to standardize and coordinate quality buying, comply with all applicable laws and regulations, ensure equal access to bid opportunities by involving qualified minority/women owned business, and to resolve procurement complaints and problems. Administrative Services provides support in the ARB process by handling and disposing of all protests filed within the system and will also handle and process residential and commercial permits, process agency authorization filings, value settlement records, value in dispute accounts, supplemental hearings, and maintain the records management system. The Department also assists in the handling of arbitration cases filed on the Appraisal District by property owners.

An Interlocal Agreement with Dallas County provides the lowest and most consistent possible pricing of the District's office type supplies, materials and furniture. The District also participates in the State's General Service Commission Purchasing program for the purchase of much of its technology equipment and also participates in the Texas Conference of Urban Counties Public Power Pool (P3) program. The Department will house the payments for the digital photo project to be completed in the fall of 2009. The project will update the photos for all real property.

ADMINISTRATIVE SERVICES DEPARTMENT

ACTIVITY INDICATORS:

ADMINISTRATION:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Divisions Supervised	5	5
Employees Supervised	33	33
Coordinate Budget Preparation	1	1
Budget Presentations to Taxing Entities	46	48
Management Plan Submitted	1	1
ARB Orientation Session Presentations	5	5
Open Records Requests	533	575
Data Sales Requests	232	240
Binding Arbitration	66	101

FINANCE/PURCHASING:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Lease/Contracts Negotiated	23	16
Financial Statements	12	12
Idle Funds Invested	99.9%	99.9%
Audit Suggestions Implemented	100%	100%
Vouchers Processed	2,007	1,900
Payroll Checks Printed/Delivered (Non-Direct Deposit)	744	750
Bids Requested	16	13
Direct Deposit Transfers	5,402	5,500
Purchase Orders Issued	217	175
Money Receipts Processed	225	244

CUSTOMER SERVICE:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Telephone Calls	124,412	128,000
Walk-Ins	21,078	21,500
Media Assistance	1,362	1,400
Address Change Updates	1,129	1,200
Training Sessions Conducted	7	7

ACTIVITY INDICATORS:

BUILDING SERVICES:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Office Building Maintained	1	1
Work Orders Completed	352	300
Vendor Contracts Supervised	18	16
Special Projects Completed	14	16
Paper Products Recycled (tons)	20	15

APPEALS AND SUPPORT:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Protests Received	120,268	120,000
Protests Scheduled	126,358	122,000
A of A's Processed	53,837	54,000
Permits Processed	36,000	36,000
ARB Packets Built	79,502	78,000
ARB Hearings/Verification	53,707	52,000
Support Hours, Departments/Divisions (hours)	3,250	2,500
Documents Scanned	284,557	285,000

APPRAISAL REVIEW BOARD:	2007/2008 ACTUAL	2008/2009 ESTIMATE
ARB Members	75	80
ARB Meetings	15	15
ARB Orientation Sessions	4	5
ARB Correspondence/Appeals	562	450
ARB Hearing Days	42	45
ARB Hours Worked	14,709	16,025
Supplemental Hearing Days	9	10
Supplemental Hours Worked	1,987	2,025

APPRAISAL REVIEW BOARD

ACTIVITY INDICATORS:

APPRAISAL REVIEW BOARD:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Protests Filed	108,329	108,000
Protests Scheduled	114,538	110,000
Protests Heard	46,710	45,000
Hearing Packets Built	71,637	70,000
Number Telephone Calls	37,409	55,000
Number Walk-Ins	19,452	30,000
Number Informal Hearings	40,557	40,000
Late Appeals/ARB Appeals Handled	562	450
ARB Hearing Days	42	45
ARB Panels Utilized	1,465	1,550
Reschedules	8,683	9,000
SUPPLEMENTAL ARB:		
Protest Filed	11,939	12,000
Protest Scheduled	11,847	12,000
Hearings Held	6,997	7,000
Hearing Days	9	10
ARB Appeal Letters	342	300
Hearing Packets Built	7,865	8,000
Panels Utilized	241	250
41.411 Motions Processed	209	300
Non-Clerical Errors Processed	1,755	1,900
Clerical Errors Processed	2,001	2,900
25.25 (h) Motions	5	5
25.25 (b) Motions	20	25
Supplemental Protests	2,341	2,500

ADMINISTRATIVE SERVICES DEPARTMENT

PERSONNEL SCHEDULE

POSITION/TITLE	NUMBER	GRADE	MONTHLY SALARY/RANGE	MONTHLY AUTO EXPENSE
Director Administration	1	27	7425-11858	200
Assistant Director of Administration	1	25	5792-9242	200
Finance Manager	1	24	5117-8083	
Appeals and Support Supervisor	1	22	3633-5800	
Customer Service Supervisor	1	21	3208-5125	
Purchasing Agent	1	21	3208-5125	
Sr. Administrative Assistant	1	20	2833-4533	
Sr. Building Maintenance Engineer	1	20	2833-4533	
Building Maintenance Engineer	1	17	1967-3133	
Customer Service Representatives	9	19	2508-4008	
Finance Specialist	1	20	2833-4533	
A&S Team Leaders	6	19	2508-4008	
A&S Specialists	5	18	2217-3550	
Administrative Assistant	1	19	2508-4008	
Receptionist/PBX Operator	2	17	1967-3133	
Total	33			

**OPERATING BUDGET
CONSOLIDATED ADMINISTRATIVE SERVICES**

Department Resources	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Expenditures	\$3,279,959	\$3,719,543	\$3,403,721	\$3,612,684
Staff	34	34	33	33

BUDGET COMPARISON SUMMARY

Category	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Salaries & Wages	1,577,107	1,569,199	1,584,291	1,633,450
Auto Expenses	3,084	3,250	5,337	6,000
Supplies & Materials	192,040	167,084	198,771	213,962
Operational Services	37,200	62,341	34,300	62,340
Maintenance of Structures	399,906	412,115	438,782	432,164
Maintenance of Equipment	17,538	13,342	15,788	16,791
Contractual Services	70,310	72,450	77,395	205,455
Sundry Expenses	24,601	19,527	26,947	24,853
Insurance & Benefits	514,453	480,359	512,658	547,909
Professional Services	433,720	448,168	437,452	454,760
Capital Expenditures	10,000	471,708	72,000	15,000
TOTAL	<u>\$3,279,959</u>	<u>\$3,719,543</u>	<u>\$3,403,721</u>	<u>\$3,612,684</u>

**CONSOLIDATED ADMINISTRATIVE SERVICES
BUDGET COMMENTS AND JUSTIFICATIONS**

SALARIES AND WAGES

Budgeted funds are for salary costs for thirty-three (33) full time positions in this Department. Funds have also been added for anticipated Overtime expenses for the ARB extended hours program, building maintenance and funds were increased in Contract Labor for off duty security personnel during ARB Hearings throughout the year. Funds include Contract Labor for temporary clerical personnel during the summer ARB process. Funds have been included this year under Employee Severance for the paid time off program for any future resignations or retirements of unused time to employees.

AUTO EXPENSE

Full Time auto expense includes set monthly amount for the Director of Administration. Other funds are used for mileage costs in the course of normal business activities at \$.50 per mile.

SUPPLIES AND MATERIALS

Office supplies are for perishable type items such as pens, pencils, writing pads, binders, vendorfolders, etc. for all divisions including costs to operate the ARB process.

Copy Expense includes items such as copy paper, labels, colored inserts and tabs.

Postage expenses are for the normal mailings of general correspondence. The largest percent of cost is attributed to the ARB and Appeals and Support Budgets, which includes the mailing of the Hearing Notifications, Final Orders Determining Protests, which must be mailed by certified mail, consultant listings, withdrawal notices, and supplemental hearing notices for motions filed under Section 25.25. The category also includes meeting notice mailings for the ARB, billing statements and accounts payable vouchers from the Finance Division and the mailing of the District's Budgets, Management Plans, Audit Reports, and other publications to the entities.

Printing costs include the printing of the Preliminary and Final Budgets, Management Plans, ARB Manuals, ARB property owner pamphlets and mailer forms in Spanish, office envelopes, accounts payable/payroll check stock, W-2 forms, bid tabs and covers, certified mail envelopes, and stationery.

Computer Supplies include printer toner, inkjet and laser cartridges, diskettes, desk jet print heads, color toner cartridges, imaging unit, toner kits, print heads, color printer and plotter toner kits, fax toner, fax image units and drum, lamps, micrtoner, and recordable CD's and jewel mailing cases.

Mapping Supplies are for Dallas County Mapscos for the ARB members and staff.

Miscellaneous expenses are for unanticipated items not budgeted.

Office Equipment Expenses are for headsets and ARB calculator replacements.

Janitorial Supplies include costs for disposable paper goods and products, cleaning supplies and materials for the office building not provided under the janitorial contract such as deodorizers/sprays, soap, and sanitizers.

Software costs are for upgrades for Accounting Software for Finance.

Building Supplies are daily supplies such as trash bags, paint, carpet shampoo, door locks, light bulbs, plumbing supplies, paint, fluorescent tubes, wet vac, drill batteries and walkie talkie batteries, etc. used in building maintenance.

OPERATIONAL SERVICES

Telephone expense includes the normal costs of the District's internal communication system for local and long distance service. This category accommodates the District's entire Communication System's lease for all departments/divisions in the building office.

**CONSOLIDATED ADMINISTRATIVE SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	1,458,705	1,447,417	1,467,181	1,518,875
4002 Overtime	50,872	61,112	50,784	44,066
4004 Contract Labor	67,530	60,670	66,326	60,509
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	0
	<hr/> 1,577,107	<hr/> 1,569,199	<hr/> 1,584,291	<hr/> 1,633,450
B. AUTO EXPENSES				
4106 Full Time	2,400	2,400	4,800	4,800
4107 Other	684	850	537	1,200
	<hr/> 3,084	<hr/> 3,250	<hr/> 5,337	<hr/> 6,000
C. SUPPLIES & MATERIALS				
4210 Office	15,700	14,785	14,100	15,600
4211 Copy Expense	4,282	2,646	4,547	5,129
4212 Postage & Freight	112,312	92,717	125,866	136,389
4213 Printing	30,117	25,906	18,440	28,525
4214 Computer Supplies	8,229	4,063	9,830	8,361
4215 Mapping Supplies	2,700	2,639	1,890	1,458
4216 Miscellaneous	600	28	500	500
4217 Office Equip. Exp.	500	9,781	5,648	0
4218 Janitorial Supplies	11,000	10,993	12,500	13,000
4219 Service Awards	0	0	0	0
4220 Software	450	0	450	0
4221 Building Supplies	6,150	3,526	5,000	5,000
	<hr/> 192,040	<hr/> 167,084	<hr/> 198,771	<hr/> 213,962
D. OPERATIONAL SERVICES				
4320 Telephone	37,200	62,341	34,300	62,340
	<hr/> 37,200	<hr/> 62,341	<hr/> 34,300	<hr/> 62,340

MAINTENANCE OF STRUCTURE

Funds are budgeted for building facility expenses. Building maintenance includes anticipated repair costs related to air conditioning and mechanical equipment, carpet cleaning, upholstery cleaning, roof repair and inspection, plumbing supplies, landscaping, window washing, security access cards, freon, electrical repairs, parking lot restriping and sidewalk repairs, tree trimming, and window tinting. Also included are maintenance and inspections and permits for the fire alarm system, fire extinguishers, and elevator inspection and licensing, and city backflow.

Electrical expenses include the electrical service charges related to the operation of the office building including the computer room operation with Reliant Energy under the P3 program.

Water/sewer charges are estimated costs for water and sewer services with the City of Dallas.

The costs associated with this category are for outside vendor contracts for the following services: Janitorial Service is the largest item in this category, Pest Control, Interior Maintenance, Lawn and Grounds Maintenance, Trash Disposal, Elevator Maintenance, Security Services, HVAC System, and Electrical Inspection Maintenance. All services are actual costs as per bids under contractual arrangements from various vendors.

The HVAC System Maintenance is for all the chillers, air handlers, compressors, and heating system.

Electrical Inspection Maintenance is for a yearly inspection of all electrical wiring and systems in the building.

MAINTENANCE OF EQUIPMENT

Equipment expenses include maintenance agreements or repair costs on calculators, paper shredder, GBC machine, letter openers, folding machines, fax machines, microcopy printer, and audio equipment in the ARB hearing rooms. Also in this category is the maintenance contract costs related to the telephone system lease.

There is a maintenance agreement on one office copier owned by the District in Customer Service.

Typewriter maintenance is repair costs for any typewriters still in operation.

P/C Maintenance and Terminal Expenses for terminals and personal computers in the Administrative Services Department are budgeted in the Information Technology Department budget. All maintenance and repairs are handled by the Information Technology Services Department.

CONTRACTUAL SERVICES

Lease of Building was for the expense on the office facility under a lease/purchase agreement. The District paid off the building note in the 2005/2006 fiscal budget and is debt free on the facility.

Copier System costs relates to an internal contract for a cost per copy system for the entire District's operation. This includes costs for nineteen copiers that serve as copiers, scanners, and printers throughout the office building with additional copiers supplied during the ARB process.

Lease of Equipment expenses will be for the scanners used during the ARB process when budgeted. also included are costs for on-site shredding of documents approved for destruction. The payment for the digital photo (still imagery) project was added to the Department this year. This will be an annual expense item through December 2014 when the project is paid off. The project was financed.

Other is for a contractual agreement with the Deaf Action Center to provide sign interpretation upon request. Also included in this category are the ARB telephone recordings for the Automatic Call Distribution center. These recordings are done by a local recording company.

**CONSOLIDATED ADMINISTRATIVE SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
E. MAINTENANCE OF STRUCTURES				
4430 Building	50,125	37,024	51,930	40,400
4431 Electricity	235,000	273,305	265,000	273,350
4432 Water	20,700	13,194	16,500	16,500
4434 Janitorial Service	49,590	47,220	51,400	49,581
4435 Pest Control	880	839	880	880
4436 Interior Maintenance	3,265	3,213	3,265	3,600
4437 Lawn/Grnds. Maint.	8,413	6,970	9,340	9,120
4438 Trash Disposal	3,070	2,773	3,280	3,280
4439 Elevator Maintenance	7,275	8,619	9,048	9,048
4440 Security Service	3,674	3,458	3,725	3,725
4441 HVAC System Maint.	14,914	14,500	14,914	18,680
4442 Electrical Inspect. Maint.	3,000	1,000	9,500	4,000
	399,906	412,115	438,782	432,164
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	17,338	13,100	15,588	16,551
4541 Copiers	200	242	200	240
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	17,538	13,342	15,788	16,791
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	70,000	72,450	75,000	75,800
4652 Lease of Equipment	0	0	650	127,910
4657 Other	310	0	1,745	1,745
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	70,310	72,450	77,395	205,455

SUNDRY EXPENSE

Training costs include registration fees for seminars and conferences for the Texas Association of Appraisal Districts, the Tax Institute, International Association of Assessing Officers, Texas Association of Assessing Officers, ARB training, and local conferences for staff. Also included are training fees for the ARB members through the State Comptrollers Property Tax Division and Customer Service Training Seminars.

Dues include professional fees for the District as well as individual dues such as the International Association of Assessing Officers, Texas Association of Appraisal Districts, Texas Association of Assessing Officers, BTPE renewals, Government Municipal Finance Officers Association, American Society of Public Administration, Texas School Assessors Association, the General Services Commission, and the Board of Tax Professional Examiners. Subscription expenses include publications from Internet Magazines, PC World, Dallas Weekly, and Coles Directory.

Legal Notice/Advertisement expenses are for the publishing of public bid notices, Request for Proposals, and legal notices required by law for exemptions and business personal property renditions. Funds increased in this category as all notices for the District will be funded in this category. Funds also include the required publishing of the District Budget Summary and the Notification of Protest Procedures.

Travel expenses are for anticipated costs related to traveling to approved conferences, seminars, workshops and other out of town trips.

ARB Expenses are costs associated with ARB monthly Board meetings and orientation sessions. Funds also include other ARB activities dealing with the hearing process and service awards for ARB members including appreciation and recognition plaques for outgoing ARB members.

INSURANCE AND BENEFITS

Group Medical provides funds for a fully funded insurance plan through United Healthcare. The District has a fully insured medical plan that follows the PPO model with increased cost sharing for our employees.

Funds are budgeted for employee Retirement benefits through the Texas County and District Retirement System.

Funds are budgeted for the required programs of Workers Compensation benefits, Unemployment Compensation, and Medicare Tax (FICA) payments.

General Insurance Costs are for the building contents, computer/electronic equipment, boiler coverage, general liability and commercial liability, and non-owner auto liability and hired non-auto liability.

Bonds include expenses for employee dishonesty bonds and notary bonds and fees. Fees for notaries and notary recertifications are included.

Group Benefits insurance provides for the premium payments to the District's ancillary benefit plans including Life, Accidental Death and Dismemberment, Long Term Disability coverage, Flexible Spending Account Claims, and the Dental programs.

**CONSOLIDATED ADMINISTRATIVE SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
H. SUNDRY EXPENSE				
4760 Training	3,760	2,676	2,815	2,685
4761 Dues & Subscriptions	3,065	2,505	3,235	3,120
4762 Legal Notice/Adv.	7,145	7,408	8,160	7,400
4763 Travel	5,931	3,521	7,737	6,448
4764 Business Promotion	250	0	0	200
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	4,450	3,417	5,000	5,000
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	24,601	19,527	26,947	24,853
 I. INSURANCE & BENEFITS				
4870 Group Medical	213,357	193,294	209,291	219,660
4871 Retirement	166,318	165,229	167,507	182,902
4872 Workers Compensation	3,146	2,696	5,650	7,233
4873 Unemployment Comp.	5,673	3,607	5,940	9,450
4874 General Insurance	100,000	87,085	95,700	98,800
4875 Bonds	570	568	2,899	2,857
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	11,502	10,996	11,408	12,423
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	13,887	16,884	14,263	14,584
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	514,453	480,359	512,658	547,909

PROFESSIONAL SERVICES

Funds are for general legal counsel and opinions for the Appraisal Review Board.

Auditing expenses are for the annual independent outside audit of the District's financial operations and extra accounting services as needed.

ARB Compensation fees are for services rendered by the members of the Appraisal Review Board. There are eighty (80) members who serve on the ARB hearing panels to arbitrate property owner protests. Costs have been provided for 45 days of summer hearings and 10 days of supplemental hearings. Funds are included for ARB training and orientation sessions as well as all supplemental ARB hearings throughout the year.

CAPITAL EXPENDITURES

Leasehold Improvements include the continuation of the carpet replacement program in the DCAD office building.

Equipment expenses were not requested in this budget.

Furniture expenses were not requested in this budget.

Capital Improvement Program is a category set up to fund capital improvement projects to the building facility. Funds will be authorized by the Board of Directors from surplus funds from each fiscal year for these projects and approved annually. No funds will appear in this category but expenses will be tracked from year to year as the program is funded.

**CONSOLIDATED ADMINISTRATIVE SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	500	0	1,500	1,500
4981 Auditing	10,500	9,800	10,500	10,500
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	422,720	438,368	425,452	442,760
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/> 433,720	<hr/> 448,168	<hr/> 437,452	<hr/> 454,760
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	10,000	37,425	72,000	15,000
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/> 10,000	<hr/> 37,425	<hr/> 72,000	<hr/> 15,000
9006 Capital Imp. Program	0	434,283	0	0
TOTAL	<hr/> <hr/> \$3,279,959	<hr/> <hr/> \$3,719,543	<hr/> <hr/> \$3,403,721	<hr/> <hr/> \$3,612,684

CAPITAL EXPENDITURE SCHEDULE
CONSOLIDATED ADMINISTRATIVE SERVICES

Leasehold Improvements

Carpet Replacement **\$ 15,000**

Total **\$ 15,000**

Equipment

\$ -0-

Furniture

-0-

**ADMINISTRATION
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	852,624	835,085	872,520	872,299
4002 Overtime	1,872	3,255	2,784	3,700
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	0
	854,496	838,340	875,304	885,999
B. AUTO EXPENSES				
4106 Full Time	2,400	2,400	4,800	4,800
4107 Other	390	79	280	300
	2,790	2,479	5,080	5,100
C. SUPPLIES & MATERIALS				
4210 Office	4,150	4,130	4,150	4,700
4211 Copy Expense	2,018	1,105	2,562	3,304
4212 Postage & Freight	5,039	4,341	5,282	4,851
4213 Printing	10,150	8,503	8,290	8,430
4214 Computer Supplies	5,749	2,303	6,320	5,143
4215 Mapping Supplies	108	99	54	54
4216 Miscellaneous	600	28	500	500
4217 Office Equip. Exp.	500	5,205	1,798	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	450	0	450	0
4221 Building Supplies	0	0	0	0
	28,764	25,714	29,406	26,982
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**ADMINISTRATION
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	495	200	800	525
4541 Copiers	200	242	200	240
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	695	442	1,000	765
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	650	127,910
4657 Other	310	0	245	245
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	310	0	895	128,155
H. SUNDRY EXPENSE				
4760 Training	2,880	1,116	2,015	1,810
4761 Dues & Subscriptions	2,695	2,495	2,810	2,745
4762 Legal Notice/Adv.	6,645	6,808	7,460	6,700
4763 Travel	5,931	3,521	7,737	6,448
4764 Business Promotion	250	0	0	200
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	18,401	13,940	20,022	17,903

**ADMINISTRATION
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	112,954	103,956	114,159	113,158
4871 Retirement	94,259	91,878	96,814	102,759
4872 Workers Compensation	634	543	4,320	2,339
4873 Unemployment Comp.	2,940	1,707	3,240	4,860
4874 General Insurance	0	0	0	0
4875 Bonds	286	426	2,615	2,715
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	6,341	6,117	6,437	6,671
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	6,590	6,562	7,205	6,973
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	224,004	211,189	234,790	239,475
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	10,500	9,800	10,500	10,500
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	10,500	9,800	10,500	10,500
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	0	0	0	0
TOTAL	\$1,139,960	\$1,101,904	\$1,176,997	\$1,314,879

**APPRAISAL REVIEW BOARD
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	0	0	0	0
4002 Overtime	0	0	0	0
4004 Contract Labor	24,680	22,360	25,326	26,532
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	24,680	22,360	25,326	26,532
B. AUTO EXPENSES				
4106 Full Time	0	0	0	0
4107 Other	0	0	0	0
	0	0	0	0
C. SUPPLIES & MATERIALS				
4210 Office	5,800	4,872	4,200	5,000
4211 Copy Expense	340	553	703	1,086
4212 Postage & Freight	103,927	88,376	117,128	127,903
4213 Printing	12,875	17,040	9,650	12,225
4214 Computer Supplies	130	371	130	258
4215 Mapping Supplies	2,160	2,145	1,620	1,188
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	4,576	3,150	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	125,232	117,933	136,581	147,660
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**APPRAISAL REVIEW BOARD
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	0	0	0	0
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	0	0	0	0
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	0	0
4657 Other	0	0	1,500	1,500
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	0	0	1,500	1,500
H. SUNDRY EXPENSE				
4760 Training	380	270	300	375
4761 Dues & Subscriptions	0	0	0	0
4762 Legal Notice/Adv.	500	600	700	700
4763 Travel	0	0	0	0
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	4,450	3,417	5,000	5,000
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	5,330	4,287	6,000	6,075

**APPRAISAL REVIEW BOARD
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	0	0	0	0
4871 Retirement	0	0	0	0
4872 Workers Compensation	0	0	0	0
4873 Unemployment Comp.	0	0	0	0
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	0	0	0	0
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	0	0	0	0
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
J. PROFESSIONAL SERVICES				
4980 Legal Services	500	0	1,500	1,500
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	422,720	438,368	425,452	442,760
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	423,220	438,368	426,952	444,260
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
TOTAL	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$578,462	\$582,948	\$596,359	\$626,027

**APPEALS AND SUPPORT
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	527,623	532,684	513,618	563,150
4002 Overtime	42,500	47,830	40,000	31,866
4004 Contract Labor	42,850	38,310	41,000	33,977
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	612,973	618,824	594,618	628,993
B. AUTO EXPENSES				
4106 Full Time	0	0	0	0
4107 Other	57	0	57	0
	<hr/>	<hr/>	<hr/>	<hr/>
	57	0	57	0
C. SUPPLIES & MATERIALS				
4210 Office	5,600	5,420	5,600	5,600
4211 Copy Expense	1,924	988	1,282	739
4212 Postage & Freight	3,146	0	3,256	3,485
4213 Printing	7,092	363	500	7,870
4214 Computer Supplies	2,350	1,389	3,380	2,960
4215 Mapping Supplies	432	395	216	216
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	0	0	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	20,544	8,555	14,234	20,870
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
4442 Electrical Inspect. Maint.	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0

**APPEALS AND SUPPORT
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	2,283	1,966	2,288	2,526
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	2,283	1,966	2,288	2,526
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	0	0
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
H. SUNDRY EXPENSE				
4760 Training	0	0	0	0
4761 Dues & Subscriptions	370	10	425	375
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	0	0	0	0
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	370	10	425	375

**APPEALS AND SUPPORT
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	87,853	77,756	82,448	93,189
4871 Retirement	62,714	63,505	60,898	69,418
4872 Workers Compensation	714	612	850	1,722
4873 Unemployment Comp.	2,287	1,702	2,340	4,050
4874 General Insurance	0	0	0	0
4875 Bonds	284	142	284	142
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	4,507	4,258	4,302	5,024
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	6,065	9,034	5,767	6,278
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	164,424	157,009	156,889	179,823
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
TOTAL	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$800,651	\$786,364	\$768,511	\$832,587

**BUILDING SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	78,458	79,648	81,043	83,426
4002 Overtime	6,500	10,027	8,000	8,500
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	84,958	89,675	89,043	91,926
B. AUTO EXPENSES				
4106 Full Time	0	0	0	0
4107 Other	237	771	200	900
	237	771	200	900
C. SUPPLIES & MATERIALS				
4210 Office	150	363	150	300
4211 Copy Expense	0	0	0	0
4212 Postage & Freight	200	0	200	150
4213 Printing	0	0	0	0
4214 Computer Supplies	0	0	0	0
4215 Mapping Supplies	0	0	0	0
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	0	700	0
4218 Janitorial Supplies	11,000	10,993	12,500	13,000
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	6,150	3,526	5,000	5,000
	17,500	14,882	18,550	18,450
D. OPERATIONAL SERVICES				
4320 Telephone	37,200	62,341	34,300	62,340
	37,200	62,341	34,300	62,340
E. MAINTENANCE OF STRUCTURES				
4430 Building	50,125	37,024	51,930	40,400
4431 Electricity	235,000	273,305	265,000	273,350
4432 Water	20,700	13,194	16,500	16,500
4434 Janitorial Service	49,590	47,220	51,400	49,581
4435 Pest Control	880	839	880	880
4436 Interior Maintenance	3,265	3,213	3,265	3,600
4437 Lawn/Grnds. Maint.	8,413	6,970	9,340	9,120
4438 Trash Disposal	3,070	2,773	3,280	3,280
4439 Elevator Maintenance	7,275	8,619	9,048	9,048
4440 Security Service	3,674	3,458	3,725	3,725
4441 HVAC System Maint.	14,914	14,500	14,914	18,680
4442 Electrical Inspect. Maint.	3,000	1,000	9,500	4,000
	399,906	412,115	438,782	432,164

**BUILDING SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	14,560	10,934	12,500	13,500
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	14,560	10,934	12,500	13,500
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	70,000	72,450	75,000	75,800
4652 Lease of Equipment	0	0	0	0
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	70,000	72,450	75,000	75,800
H. SUNDRY EXPENSE				
4760 Training	500	1,290	500	500
4761 Dues & Subscriptions	0	0	0	0
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	0	0	0	0
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	500	1,290	500	500
I. INSURANCE & BENEFITS				
4870 Group Medical	12,550	11,582	12,684	13,313
4871 Retirement	9,345	9,846	9,795	10,725
4872 Workers Compensation	1,798	1,541	480	3,172
4873 Unemployment Comp.	446	198	360	540
4874 General Insurance	100,000	87,085	95,700	98,800
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	654	621	669	728
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	1,232	1,288	1,291	1,333
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	126,025	112,161	120,979	128,611

**BUILDING SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	10,000	37,425	72,000	15,000
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/> 10,000	<hr/> 37,425	<hr/> 72,000	<hr/> 15,000
9006 Capital Imp. Program	0	434,283	0	0
TOTAL	<hr/> <hr/> \$760,886	<hr/> <hr/> \$1,248,327	<hr/> <hr/> \$861,854	<hr/> <hr/> \$839,191

DEPARTMENT: LEGAL SERVICES
DIVISIONS: LEGAL SERVICES

In the 2007/2008 Budget, the Legal Services Budget was established to handle all of the litigation filed against the Appraisal District. The Department will also handle all of the binding arbitration requests filed.

The Legal Services Department acts as the Districts representative in handling and coordinating all litigation filed against the Appraisal District. The Department will review all litigation filed against the Appraisal District by reviewing each case, answering interrogatories, giving depositions, and helping prepare the defense for upcoming court appearances. The Department monitors all legal costs. The Department schedules and attends all settlement conferences with opposing attorneys and makes settlement offers where appropriate. Staff representatives also attend all mediation and binding arbitration conferences and hearings.

GOALS/OBJECTIVES:

LEGAL SERVICES

To coordinate the litigation filed against the Appraisal District and to oversee the activities of the law firms representing the District.

To coordinate the binding arbitration process and represent the Appraisal District in settlement negotiations.

OBJECTIVES:

LEGAL SERVICES

To control, monitor, and contain the litigation against the Appraisal District and to provide a cost containment program to effectively manage the costs associated with that litigation.

To settle eighty percent (80%) of all litigation filed during the year and one hundred percent (100%) of all binding arbitration requests filed.

LEGAL SERVICES DEPARTMENT

ACTIVITY INDICATORS:

TECHNICAL SERVICES:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Divisions Supervised	1	1
Number of Employees	4	4
Lawsuits Filed	1,674	1,500
Lawsuits Actives	211	1,250
Binding Arbitrations Filed	66	101
Settlement Conferences Attended	120	120
Binding Arbitration Hearings Attended	16	20

LEGAL SERVICES DEPARTMENT

PERSONNEL SCHEDULE

POSITION/TITLE	NUMBER	GRADE	MONTHLY SALARY/RANGE	MONTHLY AUTO EXPENSE
Director Legal Services	1	27	7425-11858	200
Litigation Specialists	2	24	5117-8083	200
Sr. Administrative Assistant	1	20	2833-4533	
TOTAL	4			

**OPERATING BUDGET
LEGAL SERVICES**

Department Resources	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Expenditures	\$1,314,679	\$1,239,636	\$1,368,142	\$1,348,740
Staff	4	4	4	4

BUDGET COMPARISON SUMMARY

Category	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Salaries & Wages	290,591	280,669	291,085	310,712
Auto Expenses	3,600	3,600	7,200	7,200
Supplies & Materials	17,843	27,072	23,262	6,107
Operational Services	0	0	0	0
Maintenance of Structures	0	0	0	0
Maintenance of Equipment	0	0	0	0
Contractual Services	0	0	0	0
Sundry Expenses	11,905	14,380	17,225	16,003
Insurance & Benefits	63,240	59,862	64,120	68,718
Professional Services	927,500	854,056	965,250	940,000
Capital Expenditures	0	0	0	0
TOTAL	<u><u>\$1,314,679</u></u>	<u><u>\$1,239,636</u></u>	<u><u>\$1,368,142</u></u>	<u><u>\$1,348,740</u></u>

**LEGAL SERVICES
BUDGET COMMENTS AND JUSTIFICATIONS**

SALARIES AND WAGES

Budgeted funds are for salary costs for four (4) full time positions in this Department. The Property Records/Exemptions Division was moved from this Department budget for fiscal year 2007/2008 and is consolidated in the Appraisal Services Department Budget. Funds have been included this year under Employee Severance for the paid time off program for any future resignations or retirements of unused time to employees.

AUTO EXPENSE

Full Time Auto expenses include set monthly amounts for the Director of Legal Services and two (2) Legal Specialists. Other funds are used for mileage costs in the course of normal business activities at \$.50 per mile.

SUPPLIES AND MATERIALS

Office supplies are for perishable type items such as pens, pencils, writing pads, desk calendars, etc.

Copy Expense includes items such as copy paper and other paper supplies.

Postage expenses are for the normal mailings of general correspondence and applications. Funds are included for the certified mailings to the taxing entities on all lawsuit activity and for the new binding arbitration activity.

Printing costs include printing sales questionnaires, business cards, window office envelopes and stationary.

Computer Supplies include PC diskettes, toner cartridges, printer, fax toner, and supplies for the laser printers.

Mapping Supplies are for Dallas County Mapscos for all the office personnel.

Office Equipment Expenses were not budgeted in this fiscal year.

OPERATIONAL SERVICES

Telephone expenses are budgeted in the Building Services budget.

LEGAL SERVICES BUDGET

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	290,591	280,669	291,085	300,712
4002 Overtime	0	0	0	0
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	290,591	280,669	291,085	310,712
 B. AUTO EXPENSES				
4106 Full Time	3,600	3,600	7,200	7,200
4107 Other	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	3,600	3,600	7,200	7,200
 C. SUPPLIES & MATERIALS				
4210 Office	5,535	3,166	4,928	3,040
4211 Copy Expense	400	395	650	40
4212 Postage & Freight	10,950	20,123	16,207	2,150
4213 Printing	96	2,007	96	96
4214 Computer Supplies	700	681	1,300	700
4215 Mapping Supplies	162	150	81	81
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	550	0	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	17,843	27,072	23,262	6,107
 D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0

MAINTENANCE OF STRUCTURE

Funds are budgeted for building facility expenses in the Building Services Budget.

MAINTENANCE OF EQUIPMENT

Equipment Maintenance costs were not budgeted.

Copier Expense costs were not budgeted.

Typewriter Expense costs were not budgeted.

CONTRACTUAL SERVICES

Lease of Equipment expense is budgeted internet access card for the legal pen pad devices.

LEGAL SERVICES BUDGET

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	0	0	0	0
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	0	0
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0

SUNDRY EXPENSE

Training costs include registration fees for seminars and conferences. Fees include conferences for the International Association of Assessing Officers annual conference and IAAO Legal Seminar, Texas Association of Assessing Officers, Texas Association of Appraisal Districts, State Comptroller's Tax Institute, and the Texas A & M Legal Conference.

Dues include professional fees for management personnel and Board of Tax Professional Examiners. Also included are dues for the International Association of Assessing Officers, Texas Association of Assessing Officers, and Certified Tax Assessor.

Legal Notice/Advertisement expenses are for the required publishing of public notices, and legal notices required by law.

Travel expenses are for anticipated costs related to traveling to approved conferences, seminars, and workshops and out of town trips, as well as the legislative sessions for appraisal personnel. Travel is for the Director and the two Legal Specialists.

INSURANCE AND BENEFITS

Group Medical provides funds for a fully funded insurance plan through United Healthcare. The District has a fully insured medical plan that follows the PPO model with increased cost sharing for our employees. In order to segregate the costs of the medical plan from the other insured coverage, medical plan expenses only will be captured in account #4870.

Funds are budgeted for employee Retirement benefits through the Texas County and District Retirement System.

Funds are budgeted for the required programs of Workers Compensation benefits, Unemployment Compensation, and Medicare Tax (FICA) payments.

Bonds include expenses for employee bonds and notary fees.

Group Benefits insurance provides for the premium payments to the District's ancillary benefit plans including Life, Accidental Death and Dismemberment, Long Term Disability coverage, Flexible Spending Account Claims, and the Dental programs.

LEGAL SERVICES BUDGET

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
H. SUNDRY EXPENSE				
4760 Training	2,600	3,440	4,070	3,960
4761 Dues & Subscriptions	2,505	930	565	615
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	6,800	10,010	12,590	11,428
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/> 11,905	<hr/> 14,380	<hr/> 17,225	<hr/> 16,003
I. INSURANCE & BENEFITS				
4870 Group Medical	25,101	23,164	25,368	26,626
4871 Retirement	32,361	31,704	32,811	35,923
4872 Workers Compensation	714	612	960	622
4873 Unemployment Comp.	745	396	720	1,080
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	1,742	1,715	1,741	1,870
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	2,577	2,271	2,520	2,597
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	<hr/> 63,240	<hr/> 59,862	<hr/> 64,120	<hr/> 68,718

PROFESSIONAL SERVICES

Legal Service expenses include the costs to retain legal counsel to advise and defend lawsuits filed by property owners on property values reported by the District and rulings by the Appraisal Review Board. Lawsuits are filed against the District and assigned to legal counsel to defend. Other funds are for special litigation cases over the contract agreement for legal services. Funds have increased in this year's budget for the additional legal activities and suits filed in the past years and for fees paid to the attorneys.

No funds have been budgeted for this budget year for Auditing Services.

Consultant costs are budgeted for fee appraisals used in the defense of lawsuits, expert testimony, litigation consultants, and for third party auditing costs of certain books and records of businesses used in lawsuit defense. Funds also include any special consultant fees for defending lawsuit activity.

Auxiliary Legal Expenses are charges for outside legal activities associated with litigation, such as copy expense, telephone expense, mediation services, court filing fees, depositions, etc. and loss of attorney fees from court cases.

Binding Arbitration Expenses have been budgeted for anticipated costs arising from property owners filing for binding arbitration. These expenses would be for the payment of the arbitrator, expenses related to the hearings, and staff resources as needed.

CAPITAL EXPENDITURES

No funds have been budgeted this fiscal year for Equipment or Furniture expenses.

LEGAL SERVICES BUDGET

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	780,000	778,196	840,000	840,000
4981 Auditing	0	0	0	0
4982 Consultants	40,000	2,500	45,000	45,000
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	40,000	71,548	60,000	50,000
4995 Arbitration Expense	67,500	1,812	20,250	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
	927,500	854,056	965,250	940,000
 Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
 TOTAL	 <hr/> <hr/>	 <hr/> <hr/>	 <hr/> <hr/>	 <hr/> <hr/>
	\$1,314,679	\$1,239,639	\$1,368,142	\$1,348,740

CAPITAL EXPENDITURE SCHEDULE

LEGAL SERVICES

Equipment

\$ -0-

Furniture

-0-

DEPARTMENT: INFORMATION TECHNOLOGY
DIVISION: GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The Information Technology department is responsible for providing information technology to the Dallas Central Appraisal District (DCAD) personnel and the entities that DCAD serves. There are thirty (30) employees assigned to the Department. Services are: 1) Technical Support which includes Operations, Data Base Administration, and LAN Administration/PC Support; 2) Applications Support; and 3) GIS Support. The Information Technology goal is to provide these services with the highest quality at the lowest possible cost, resulting in total customer satisfaction.

DEPARTMENT GOALS/OBJECTIVES:

1. Continue to correct, enhance and maintain the DCAD MARS appraisal application as required by the users and to support Texas legislative changes, postal service requirements, etc.
2. Enhance the appraisal and ARB applications as a result of Lessons Learned.
3. Provide system integration design and support for MARS, the LAN, GIS, the Web and scanning.
4. Continue to track and improve the performance of all production processing by optimizing programs and scripts and improving documentation for Operations.
5. Continue to practice total quality management techniques by empowering the staff to be responsible and accountable, and strive for continuous improvement by understanding, documenting, standardizing and improving the Information Technology processes. Concentrate our internal efforts on project management, configuration management and application testing.
6. Maintain an accurate GIS parcel ownership map to support MARS and Web applications. Support coverages, including abstracts, political boundaries, neighborhoods, market areas, roads with address ranges, freeways, contours, flood plains, hydrology, etc.
7. Continue to process land splits, new additions, condominiums, and prorations in a timely manner.

INFORMATION TECHNOLOGY DEPARTMENT

ACTIVITY INDICATORS:

INFORMATION TECHNOLOGY	2007/2008 ACTUALS	2008/2009 ESTIMATES
Divisions Supervised	2	2
Total Number of Employees	31	31
MARS Logs Received from Aug 06 to Jul 07	393	334
MARS Logs Completed from Aug 06 to Jul 07	355	302
User Work Orders	659	725
Sheets Printed	6,595,558	6,265,780

GIS/DIGITAL CARTOGRAPHIC	2007/2008 ACTUALS	2008/2009 ESTIMATES
Map Parcels	659,304	665,000
Accounts Linked	789,909	795,000
New Additions	5,200	5,000
Condominiums	3,800	5,000
Deed Splits	3,666	4,000
Research Requests	2,700	2,000
Neighborhoods	5,200	5,700
Customer Service	1,500	1,800



**DALLAS CENTRAL
APPRAISAL DISTRICT**

INFORMATION TECHNOLOGY DEPARTMENT
PERSONNEL SCHEDULE
(Salary Schedule A)

Position/Title	Number	Grade	Monthly Salary/Range	Monthly Auto Expense
Director of Information Technology	1	27	8275-13225	
Assistant Director of Information Technology	1	26	6917-11050	
GIS Manager	1	25	6333-10117	
Technical Support Manager	1	25	6333-10117	
DB2 Network Data Base Administrator	1	24	5800-9267	
Analyst Sr. Programmer	1	22	5342-8542	
Media Imaging Specialist	1	22	5342-8296	
LAN Specialist	1	21	4467-7133	
Programmer Analyst II	5	21	4467-7133	
Programmer Analyst II / WebMaster	1	21	4467-7133	
Programmer Analyst II / GIS	1	21	4467-7133	
User Support Specialist	1	20	3358-5358	
Programmer Analyst I/GIS	1	20	3358-5358	
Operations Support Specialist	4	19	3050-4875	
(Regular Salary Schedule)				
Sr. Digital Cartographic Spec.	1	20	2833-4533	
Digital Cartographic Spec.	8	19	2508-4008	
Total	30			

**OPERATING BUDGET
INFORMATION TECHNOLOGY**

Department Resources	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Expenditures	\$3,421,894	\$3,412,241	\$3,332,614	\$3,349,836
Staff	32	32	31	30

BUDGET COMPARISON SUMMARY

Category	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Salaries & Wages	2,041,177	2,062,348	2,041,681	2,025,717
Auto Expenses	700	368	570	750
Supplies & Materials	237,235	228,952	172,402	131,318
Operational Services	0	0	0	0
Maintenance of Structures	0	0	0	0
Maintenance of Equipment	298,444	306,029	364,546	351,523
Contractual Services	183,915	178,153	173,236	270,746
Sundry Expensees	39,027	24,110	29,220	18,941
Insurance & Benefits	471,446	450,074	468,094	488,100
Professional Services	19,550	6,088	17,000	3,750
Capital Expenditures	130,400	156,119	65,865	58,991
TOTAL	<u><u>\$3,421,894</u></u>	<u><u>\$3,412,241</u></u>	<u><u>\$3,332,614</u></u>	<u><u>\$3,349,836</u></u>

**INFORMATION TECHNOLOGY
BUDGET COMMENTS AND JUSTIFICATIONS**

SALARIES AND WAGES

Full time salaries are for thirty (30) full time positions, which includes the GIS Division and the Digital Cartographic Specialists. Funds have been included this year under Employee Severance for the paid time off program for any future resignations or retirements of unused time to employees.

Overtime expenses are budgeted in the computer operations area to provide coverage for sick, vacation, and emergency leave time and the ARB extended hours program. Funds also include week end and holiday coverage during major processing and the ARB process and for the drafting area.

AUTO EXPENSE

Funds are budgeted to cover expenses for personnel who travel to local sites for customer service and visiting remote terminal locations, as well as PC's for repair and/or pickup of parts for in-house repairs. Costs are paid at \$.50 per mile for this travel. Cost includes travel by GIS staff employees.

SUPPLIES AND MATERIALS

Office expenses are for normal perishable supplies and materials including such items as pens, pencils, writing pads, staples, calendars, batteries, etc. Costs include drafter supplies.

Copy Expense is costs for copy paper for the office copier and paper for the laser printer, fax machines, office cartridges, and deed copies.

Postage and Freight consists primarily of the costs for the mailing of general correspondence and the freight charges on the shipping of forms and supplies to the computer operations room. Funds are also for hardware and software freight charges.

Printing costs include costs for internal office forms, envelopes, business cards, and stationary. Also included are matting, laminating, and map framing for GIS users.

Computer Supplies include the cost of continuous dataprocessing forms, computer and plotter paper and special forms, three hole paper, colored card stock, toner, developer, fuser lubricant, ink jet cartridges, printer ribbons, laser toner, diskettes, cleaners, imaging units, transfer belts, fusers, Xerox 4635 and KIP supplies, DVD-RW, CD's recordable and read/write, jewel cases and computer related supplies such as medial labels and cleaning tapes. Technical network supplies such as power cabling supplies, data line drops, connectors, Ethernet cables, printer supplies, and multi-mode fiber optic cables are included. Tape supplies including 3480 cartridges, 3M-sense marker tape, tape cleaner blades, data tapes and cartridges, cartridges, VS 160, and LTO tapes.

Mapping supplies include Mapsco's for GIS for Dallas County.

Office Equipment Expense funds were not budgeted this year.

Software costs include software for Microsoft SQL Server 2008, Software Development software, Microsoft Server 2008 Standard, Microsoft Server 2008 Enterprise, Microsoft Windows 2008 CAL's, PDF Expert, and PC software.

OPERATIONAL SERVICES

Telephone costs are budgeted in the Building Services budget.

**INFORMATION TECHNOLOGY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	2,023,392	2,048,687	2,029,649	2,005,847
4002 Overtime	17,785	13,661	12,032	9,870
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	0
	2,041,177	2,062,348	2,041,681	2,025,717
B. AUTO EXPENSES				
4106 Full Time	0	0	0	0
4107 Other	700	368	570	750
	700	368	570	750
C. SUPPLIES & MATERIALS				
4210 Office	3,520	2,668	3,410	3,410
4211 Copy Expense	1,401	719	1,832	1,104
4212 Postage & Freight	2,968	2,080	1,830	1,980
4213 Printing	420	450	420	439
4214 Computer Supplies	76,279	75,365	81,608	66,788
4215 Mapping Supplies	432	296	297	297
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	0	1,000	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	152,215	147,374	82,005	57,300
4221 Building Supplies	0	0	0	0
	237,235	228,952	172,402	131,318
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

MAINTENANCE OF STRUCTURE

Funds have been consolidated in the Building Services budget.

MAINTENANCE OF EQUIPMENT

Equipment expenses are associated with maintenance agreements on the Power Distribution Unit, the HVAC air conditioning equipment and computer room, the halon system, the Uninterruptible Power Source (UPS), and the computer room equipment.

Copier expense is for AMCAD and graphics on the KIP 3100 Wide Format Copier in GIS.

Typewriter expenses would be for any typewriters still in operation.

Computer Maintenance includes the maintenance on two Xerox 4635 LPS laser printers and associated usage fees (impression charges) for the two laser printers.

PC Maintenance is for maintenance for Dell hardware file/servers including CX500 Gold, DAE2 Gold (5), T2 SAN Std maintenance, Blade En Silver (2), 1855 Silver (5), 6650 Silver (3), 22, 0S NBD (6), 2410/4210 Racks NBD, LTO-3 NBD (6), 2850 Silver (3), 1850 Silver (2), Switches NBD (8), and funds for disk and disk interface/HBA, NIC cards, 105 personal computers, 85 monitor units, 55 LAN printers, replacement of non-repairable printers, 34 Canon 9080C scanners, 33 Symbol laser guns, and HP50000 plotter (GIS). Maintenance for GIS on Vidar Atlas 600e Color scanner, Xerox 7300N printer (2), KIP 3100 copier/scanner, FastT 200 Storage, EXP 500 Storage, EXP 700 2 units, IBM 345/IMS server and web test server, and IBM 366 Server. Funds will be included for any penpad equipment maintenance.

Terminal Maintenance costs are budgeted for any anticipated repairs on five Symbol LS4000 Laser barcode guns.

Software Maintenance includes maintenance on the ABRA Payroll Software, HR Performance Evaluation Program, Elixir Form, Elixir Font and Systems Desktop, Code 1 Plus Postal Software/Post Office and Plus Subscription, Solimar Print Server, Print Queue Manager, Net Express Application Server (10), Net Express Professional (5), TrackIT Help Desk, Idera SQLSafe & SQL Scheduler (10), Toad for SQL Server, Quest Spotlight on Windows, Quest Performance Analyzer (4), Quest Spotlight on SQL Server (4), Erwin Database Modeler, Ghost Imaging, Firebox X2500 Live Security Gold, Network Instruments Observer, ArcServe for Windows Backup, ArcServe for Exchange Server Backup, McAfee Total Virus Protection (300), McAfee Group Shield for Exchange (260), Symantec Virus Protection for Servers, Adobe Acrobat Professional (30), SPSS Base (4), Orion Performance Monitor, Rapid SSL Certification, Visual Studio Team, Web Trends for Website, and Rapid SSL Certification for Web Mail. GIS Software Maintenance is for ARCINFO Primary/Secondary, COGO Primary and Secondary, ArcGIS Spatial Analyst Primary and Secondary, ArcGIS 3D Extension Primary and Secondary, ArcGIS Publisher, ArcView 9 Extensions Primary and Secondary, ArcGIS Network Analyst Primary, ArcGIS Server Standard Enterprise, ArcGIS Server Standard Additional Sockets, ArcGIS Server Standard Enterprise IMS, ArcGIS Server Aggregated Maintenance Bundle, and ERSI Developers Network (3).

CONTRACTUAL SERVICES

Lease of Equipment includes the cost for lease payments on T-1 telephone service line, Internet E-Mail Protection Services, broadband wireless access, penpad lease for one hundred five (105) devices, and thirty-four (34) scanners.

Other category is used for the off-site storage for back-up tapes and files of all the appraisal records and programs utilized in the appraisal of property for refile/retrieval, collection/delivery, and ad hoc retrievals. Included are funds for the Disaster Recovery off-site maintenance.

GIS Mapping service includes funds for the 2009 digital rectified orthophotography of Dallas County.

**INFORMATION TECHNOLOGY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	12,643	11,206	14,182	14,618
4541 Copiers	0	0	0	1,620
4542 Typewriters	0	0	0	0
4543 Computer	60,729	58,513	60,680	60,680
4544 P/C Maintenance	99,534	115,453	141,337	122,371
4545 Terminal	900	0	0	0
4546 Software Maintenance	124,638	120,857	148,347	152,234
	<hr/> 298,444	<hr/> 306,029	<hr/> 364,546	<hr/> 351,523
 G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	177,287	173,462	151,736	234,046
4657 Other	6,628	4,691	6,500	1,700
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
4662 GIS Mapping Service	0	0	15,000	35,000
	<hr/> 183,915	<hr/> 178,153	<hr/> 173,236	<hr/> 270,746

SUNDRY EXPENSE

Training costs include programming classes for the Microsoft SQL Server training, Microsoft Server update, New Horizons Certified training Microsoft ASP. Net, Arc Info User Group training, and ESRI Certified training. Costs are for conference registration fees to attend the South Central ARC Info User Group and the Texas Association of Governmental Information Technology Managers.

Dues and Subscriptions are for professional fees for BTPE and the Texas Association of Governmental Information Technology Managers. Subscriptions fees are for PC' and Workstations, Computer Price Watch, Access VB Advisor, Smart Computing, SQL Magazine, Visual Studio, Exchange & Outlook Administrator, Experts Exchange, PC Magazine, Microsoft Technet, Windows IT PRO, Domain Name Services for Annual Internet Fee (2), BTPE dues, GITA dues, and TAAO fees.

Travel expenses are for related costs such as travel, lodging, and meals for conferences, seminars and courses for IT and GIS staff. Funds are also included for meetings to the State Comptrollers Property Tax Division.

Library expenses include LAN Tech Reference books, Microsoft Office manuals, and Application reference manuals.

INSURANCE AND BENEFITS

Group Medical provides funds for a fully funded insurance plan through United Healthcare. The District has a fully insured medical plan that follows the PPO model with increased cost sharing for our employees.

Funds are budgeted for employee retirement benefits through the Texas County and District Retirement System.

Funds are budgeted for the required programs of workers compensation benefits, unemployment compensation, and Medicare Tax (FICA) payments.

Bonds include expenses for employee bonds and notary fees.

Group Benefits insurance provides for the premium payments to the District's ancillary benefit plans including Life, Accidental Death and Dismemberment, Long Term Disability coverage, Flexible Spending Account Claims, and the Dental programs.

**INFORMATION TECHNOLOGY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
H. SUNDRY EXPENSE				
4760 Training	24,850	15,308	18,700	9,550
4761 Dues & Subscriptions	1,842	2,246	2,722	2,148
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	9,135	6,069	6,398	6,443
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	3,200	487	1,400	800
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	39,027	24,110	29,220	18,941
 I. INSURANCE & BENEFITS				
4870 Group Medical	200,806	180,965	196,607	199,690
4871 Retirement	224,530	227,034	224,585	235,166
4872 Workers Compensation	2,644	2,266	2,440	5,743
4873 Unemployment Comp.	5,408	3,258	5,580	8,640
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	13,060	12,512	12,944	13,420
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	24,998	24,039	25,938	25,441
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	471,446	450,074	468,094	488,100

PROFESSIONAL SERVICES

Consultant Expenses include funds for LAN support on an as needed basis. Added are consultant fees for ESRI on-site technical support for GIS and for supporting the Website.

Microfilm Services expenses are not budgeted due to the installation of the District's scanning program

CAPITAL EXPENDITURES

Equipment expenses are budgeted for capital items needed in the operation of the Information Technology Department and the GIS Division. Funds are budgeted in this category for a Dell 2950 Server, MD3000 Disk Subsystem, MD1000 Disk Subsystem, and a Dell Precision Workstation.

TECHNOLOGY DEVELOPMENT

No funds are budgeted in this category this fiscal year. Any surplus funds authorized by the Board of Directors will be expensed and tracked in this category in the budget.

**INFORMATION TECHNOLOGY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	19,550	6,088	17,000	3,750
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	19,550	6,088	17,000	3,750
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	130,400	129,163	65,865	58,991
9003 Furniture	0	0	0	0
	130,400	129,163	65,865	58,991
9005 Technology Development	0	26,956	0	0
TOTAL	\$3,421,894	\$3,412,241	\$3,332,614	\$3,349,836

CAPITAL EXPENDITURES SCHEDULE

INFORMATION TECHNOLOGY

Equipment

(1)	Dell 2950 Server	\$	15,800
(1)	MD3000 Disk Subsystem		27,000
(1)	MD1000 Disk Subsystem		13,500
(1)	Dell Precision Workstation		<u>2,691</u>

Total **\$ 58,991**

Furniture

-0-

DEPARTMENT: APPRAISAL SERVICES
DIVISIONS: CENTRAL OFFICE, RESIDENTIAL, COMMERCIAL,
BUSINESS PERSONAL PROPERTY, PROPERTY RECORDS/EXEMPTIONS

The responsibilities of the Appraisal Services Department are to discover, list, and value all properties within the Dallas Central Appraisal District, to follow professional appraisal standards, to provide accurate, fair, and expedient resolutions to values in dispute and to prepare and provide all taxing agencies of Dallas County with 2009/2010 valuation rolls and other required reports. Other responsibilities of this department are to forecast and plan for current and future years' reappraisal efforts. The Appraisal Services Department also includes the Property Records/Exemptions Division which is responsible for maintaining and updating ownership, legal and mailing address changes, land splits, new additions, new condominiums, and prorations to ensure that all changes are documented, processed, and updated correctly. The Property Records/Exemptions (PRE) Division is also responsible for all exemptions on properties in Dallas County including maintaining Abatements, Historic and Tax Increment Financing Districts and processing ISD tax freeze transfers and Over 65 tax deferrals. The Property Records/Exemptions Division also distributes all incoming and outgoing District mail. This includes operating the Office Services Center, which acts as the District's mail and reproduction center as well as being responsible for assuring that all pertinent data is properly distributed to the taxing jurisdictions that utilize this material.

There are a total of one hundred seventy (170) employees in the Appraisal Services Department.

GOALS:

To provide accurate and equitable property appraisals for 2009/2010.

To provide a fair and expedient appraisal review process for disputed properties.

To meet the requirements of appraisal legislation.

To conduct accurate and timely research and update the appraisal records for proper ownership and address changes; to process land splits, new additions, condominiums, and prorations; to set up effective and efficient internal procedures to properly track all changes to the appraisal records; to process and distribute all District mail in a efficient and timely manner.

To assure accurate qualification for partial exemptions; to coordinate the processing of partial exemptions with the Customer Service Division; to process all total exemptions to be granted or denied to process all agricultural use and open-space land applications; to process Over 65 tax deferrals; to process ISD tax freeze transfers and to monitor accounts with this special valuation including Abatements, Historic and Tax Increment Financing Districts.

To continue to improve the quality and performance of the various functions within the Appraisal Services Department including annually auditing various total exempt accounts, partial exempt accounts and agricultural accounts.

OBJECTIVES:

New Construction Permits: The Residential and Commercial Divisions will continue to identify and appraise all new construction and miscellaneous construction permits received from the cities.

Residential Reappraisal: The Reappraisal effort will be directed toward the areas of greatest need, as identified by the UTD Ratio Study and in-house ratio studies. This includes single-family, townhome, condominium, multi-family and mobile home accounts. Values will be programmatically adjusted in neighborhoods targeted for reappraisal.

Estate Valuation: The Estate Valuation Project is designed to identify, inspect and value high dollar, unique Residential properties which often do not appraise well using standard mass appraisal techniques.

Commercial Reappraisal: The Commercial Division will appraise at least 33% of all improved commercial accounts with a property inspection, income analysis and appropriate property value adjustment as warranted. In addition, 50% of all land accounts, whether vacant or improved, will be appraised. This includes review and update of vacant land sales and improved property sales data. The significant properties within the large major property types - office, retail, industrial, and apartments - are also reviewed annually. Also, for 2009/10 DCAD will likely have mineral valuations on the appraisal roll.

Business Personal Property (BPP) Reappraisal: The BPP Division will confirm the ownership on all accounts and reappraise at BPP accounts annually. In addition, new accounts are added, deletions made and rendition forms processed.

Special Accounts: The BPP Division will review all leased equipment accounts, aircraft, automobile, pipelines and utility accounts each year. The BPP Division will process all applications for Freeport Exemption and Goods in Transit Exemption and will review the value on billboards.

Special Inventory: The BPP Division will continue auditing financial records, reviewing annual declarations and monthly statements of vehicle, motorcycle, boat & trailer, heavy equipment and manufactured housing dealers.

Property Records/Exemptions: Process all ownership changes to within 30 days from file date. Keep all drafting work current with research staff. To implement an equitable program for the exemption of certain classes of property and agricultural use and open-space land valuation of properties used for qualified agricultural purposes. To maintain all Abatements, Historic and Tax Increment Financing (TIF) Districts as well as process ISD tax freeze transfers and over 65 tax deferrals. To quality control and audit the various exemptions. To process and distribute all outgoing and incoming District mail accurately and timely.

Appraisal Services: To continue with extensive quality control mechanisms to assure a continuous high quality work product.

Central Appraisal: Central Appraisal will continue to forecast and plan for current and future reappraisal efforts while monitoring the daily activities of each division to insure the timely completion of all tasks.

COMMENTS:

One of the DCAD goals each year is to reduce errors and the changes to the certified appraisal roll. The Appraisal District will make a major effort at every level to achieve this goal which will provide the tax agencies with an improved appraisal roll and will allow them to collect the funds necessary to provide the public services required of their agencies. The Appraisal Department continues to use MARS for the Appraisal and ARB cycles. Imaging and document scanning is now fully implemented allowing the electronic storage of all documents. Expanding our Website to allow on-line filing of BPP Renditions and electronic filing of Tax Consultant protests has been successful and will continue to be enhanced to improve our overall operational efficiencies. Also, new functionality allows taxpayers to access appraised values and sales data during the Appraisal Review Board process for accounts scheduled for an ARB Hearing.

The Residential Division uses MARS and its various functionality - Pen Device (mobile computing), GIS, Digital Photography, Divisional Reporting, Reappraisal Analysis, Equity Analysis, etc. - to improve the appraisal product. For 2008/09, Residential developed functionality allowing Residential taxpayers the ability to review neighborhood appraised value and neighborhood sales information on the DCAD Website via a PIN number on their Hearing Notice. The Residential MARS Modules will continue to be developed and enhanced in 2009/10 as needed. All digital photos will be updated for all real property by the fall of 2009.

The Commercial Division uses MARS and its various functionality Pen Device (mobile computing), GIS, Digital Photography, Divisional Reporting, Reappraisal Analysis, Equity Analysis, etc. - to improve the appraisal product. For 2008/09, Commercial will continue to enhance their Income and Expense Processing Module as well as develop a Capitalization Rate MARS Module and provide Commercial Taxpayers the ability to review Land Market Area and Improved Market Area data on the DCAD Website via a PIN number on their Hearing Notice. The Commercial MARS Modules will continue to be developed and enhanced in 2009/10 as needed.

The Business Personal Property (BPP) Division senior appraiser staff will appraise all accounts with a value greater than \$10 million at least once every two years. Due to the mobile nature of Business Personal Property, it is subject to a number of supplemental protests under Chapter 25 of the Property Tax Code. BPP normally has one to two days of hearings per month after certification. Changes in the rendition filing laws three years ago continues to result in an increase in the number of renditions received. The additional renditions increase the staff workload, but help improve the quality of the BPP appraisal records and roll. BPP implemented the web-based Online Rendition processing system for 2007 that resulted in the electronic filing of 7,600 renditions in the first year and 9,900 in the second year. The Online Rendition processing system will continue to streamline the rendition process and will be enhanced as needed. In 2008/09, BPP has enhanced their Rendition Module by developing parameters to accept and reject Renditions being filed both on-line and manually. In 2007/08 BPP implemented a Leased Equipment Module in MARS that allows the geo-coding of leased equipment accounts programmatically streamlining this process as well. The BPP MARS Modules will continue to be developed and enhanced in 2009/10 as needed.

The Property Records/Exemption Division continues to process all deeds filed at the county and all exemptions received annually. Property Records/Exemptions now scans all exemptions and documents received; thus, eliminating the need to physically file and store them. For 2009/10 Property Records/Exemptions will continue to undertake various partial exemption related audits as well as continue an annual audit of various total exemptions. In 2007/08 Property Records/Exemptions successfully implemented a MARS Deed Project Module allowing us to directly access deeds from the County Clerks website. In 2008/09, PRE implemented an Agricultural Rollback Module and began development of an Accounts Flowchart Process in MARS. The PRE MARS Modules will continue to be developed and enhanced in 2009/10 as needed.

In 2008/09 Appraisal sought an outside contractor to handle the Mineral Valuations coming on line for the 2008 Appraisal roll. This will also occur in 2009/2010 as well as enhancing MARS to handle all Mineral Valuations.

Central Appraisal will also look to enhance Production Reporting and Statistical Testing for the 2009/2010 Budget. Efforts in these areas were started in 2008/09 and will continue to be enhanced as needed.

The Appraisal Department began a lease program in 2005 for the pen pad (lap top) computers used in the field and in the office for its appraisal staff. The Department had originally sought to purchase the computers in a replacement program on a one-third basis each year but determined it to be more cost effective to lease the computers on an annual basis. The District entered into a three-year lease program for this equipment and extended it an additional year in 2008/09. This will be an annual cost in the budget each year under Lease of Equipment in the Information Technology budget. For the 2009/10 Budget, the District will enter into a new lease agreement for pen devices. Also, each Appraisal Division will look to use cellular technology for their supervisory staff to improve the quality control process by allowing live update as opposed to uploading/downloading of accounts.



**DALLAS CENTRAL
APPRAISAL DISTRICT**

APPRAISAL SERVICES

INDICATORS:

RESIDENTIAL:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Permits	34,367	37,260
Conventional Revaluation	84,134	65,600
Programmatic Revaluation	230,806	240,000

COMMERCIAL:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Permits	5,530	6,000
Revaluation	69,631	56,000

BUSINESS PERSONAL PROPERTY:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Accounts Reviewed	98,222	98,222
Freeport	1,550	1,700
Leased Equipment	14,763	14,763
Aircraft	590	615

PRINTING REQUIREMENTS:	2007/2008 ACTUAL	2008/2009 ESTIMATE
BPP Renditions	60,090	65,000
Notices Mailed:		
Full Notices	602,670	547,670
Tax Consultant Notices	56,065	56,000

Activity Indicators:

APPRAISAL – PR/EXEMPTIONS:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Ag Reval (Accounts)	1,314	1,350
Field Inspections Partials/Totals	337	400
Historic Sites	316	350
New Additions	4,950	5,000
Splits	1,349	1,400
Abatements	250	300

CLERICAL:	2007/2008 ACTUAL	2008/2009 ESTIMATE
Customer Service Calls/Walk-ins	31,392	32,500
Deeds	107,494	98,000
Homestead Exemption Applications	65,172	67,000
Journal Entries	23,999	24,000
Mailing Address Change	26,246	26,500
Research Requests	29,380	29,380
TE Applications	767	800
TE Prorations	1,036	1,050
Transfer Over-65 Tax Ceiling	2,922	3,000

APPRAISAL SERVICES DEPARTMENT

PERSONNEL SCHEDULE

POSITION/TITLE	NUMBER	GRADE	MONTHLY SALARY/RANGE	MONTHLY AUTO EXPENSE
Director of Appraisal	1	27	7425-11858	200
Appraisal Division Managers	3	26	6566-10483	200
Appraisal Div. Assist. Managers	3	25	5791-9241	200
Appraisal Supervisors	12	24	5116-8166	200
Senior Staff Appraisers/ Territorial Appraisers	31	22	3633-5800	600
Appraiser, Staff Appraisers	59	20-21	2833-5125	600
Special Inventory (SI) Appraiser	1	21	3208-5125	600
Administrative Assistants	3	19	2508-4008	
SI Appraisal Assistant	1	19	2508-4008	
Appraisal Assistants	11	18	2216-3550	
Receptionists	3	17	1966-3133	
Property Records/Exemptions Manager	1	26	6566-10483	200
Property Records/Exemptions Assistant Manager	1	25	5791-9241	200
Appraisal Supervisor	1	24	5116-8166	200
PR/Exemptions Supervisor	2	22	3633-5800	
Senior Staff Appraiser	2	22	3633-5800	600
Staff Appraiser	2	21	3208-5125	600
Appraisal Assistant	3	18	2216-3550	
Administrative Assistant	1	18	2216-3550	

Sr. Research/Trainer/Audit	2	19	2508-4008	
Senior Researcher (PR/EX)	7	18	2216-3550	
Research Specialists (PR/EX)	18	17	1966-3133	
Receptionist	1	17	1966-3133	
Entry Researcher	1	17	1966-3133	
Totals	170			

**OPERATING BUDGET
CONSOLIDATED APPRAISAL SERVICES**

Department Resources	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Expenditures	\$11,651,335	\$11,274,723	\$11,997,545	\$12,318,061
Staff	175	175	173	170

BUDGET COMPARISON SUMMARY

Category	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
Salaries & Wages	8,046,526	8,046,569	8,329,256	8,500,447
Auto Expenses	630,700	619,978	744,828	737,400
Supplies & Materials	369,528	316,319	365,864	366,631
Operational Services	0	0	0	0
Maintenance of Structures	0	0	0	0
Maintenance of Equipment	10,788	9,945	6,173	5,922
Contractual Services	2,615	5,027	6,296	5,311
Sundry Expensees	124,846	101,403	130,572	150,595
Insurance & Benefits	2,292,082	2,122,982	2,342,806	2,484,755
Professional Services	174,250	52,500	71,750	67,000
Capital Expenditures	0	0	0	0
TOTAL	<u><u>\$11,651,335</u></u>	<u><u>\$11,274,723</u></u>	<u><u>\$11,997,545</u></u>	<u><u>\$12,318,061</u></u>

**CONSOLIDATED APPRAISAL SERVICES
BUDGET COMMENTS AND JUSTIFICATIONS**

SALARIES AND WAGES

Full Time salary costs are for all Appraisal personnel in all divisions. The costs include salaries for one hundred seventy (170) full time positions. Funds include a merit increase on the performance of each employee, but no cost of living increase is budgeted. Funds have been added for anticipated Overtime expenses for the ARB extended hours program. Funds have also been included this year under Employee Severance for the paid time off program for any future resignations or retirements of unused time to employees.

Majority of overtime expenses include costs of anticipated work for appraisers during ARB process extended hours for informal and formal hearing. Funds are for appraisal and clerical support personnel.

Contract Labor costs are associated with personnel for business personal property verification program and the leased equipment project from an outside vendor.

AUTO EXPENSE

Funds are budgeted for set monthly auto expenses for management personnel and for all appraisal staff personnel. Auto allowances for Appraisal Management is \$200.00 per month and for appraisal personnel \$600.00 per month. All other auto costs are paid at \$.50 per mile for business related travel. Costs also include parking permits at the County Records Building while researching and copying deeds as well picking up mail from post office.

SUPPLIES AND MATERIALS

Office expenses are for normal perishable type items including pens, pencils, writing pads, calendars, batteries, etc.

Copy expense includes copy paper, color paper, fax machine paper, toner, developer, and drums for fax machines, microfiche readers, vellum and roll bond paper, toner and developer for the K6800 Engineer Copier and for the 605 microfilm reader/printers. Costs also include expenses for the Copy Center.

Postage expense includes the mailing of general correspondence, all Notices of Appraised Value (long form), Notice of Value Schedules to tax consultants, leased/agent notices, leased equipment letters, Business Personal Property Rendition forms, mobile home mailouts, Freeport denial certified letters, special inventory audit certified letters and forms, and Notices of Protest forms. Postage was consolidated in Central Appraisal for all appraisal divisions to better track and monitor the expenditure. Funds have been included for mailing service fees on the major mailing projects. PRE is attributed for the mailing of exemption applications and notices, Ag applications and rollbacks, homestead, postcards sales questionnaires, surveys for Special Audit, and lawsuit certified letters on litigation. Funds have been included for mailing returned appraisal notices and exemption denial letters, and for a Mailing Service on the mailing of exemption applications.

Printing expenses include office stationary, envelopes, business cards, and door hangers. The bulk of the expense is for printed window envelopes for the major appraisal mailings for Notices of Appraised Value and Business Personal Property Rendition forms. Increased costs are for street index and vehicle schedule printing and residential door hangers.

Computer supplies include diskettes, CD's, fusers, tapes, LaserJet toner, inkjet cartridges, print heads, and compact disks.

Mapping supplies costs are for the purchase of Mapscos for Dallas County for appraisal and clerical personnel.

Office Equipment Expense includes items to be purchased in each division that are not considered capital outlay items to be depreciated. Purchases this year have been limited to replacement items only.

OPERATIONAL SERVICES

Telephone expenses are budgeted in the Building Services budget.

**CONSOLIDATED APPRAISAL SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	7,933,859	7,953,548	8,214,391	8,379,378
4002 Overtime	68,909	60,902	74,045	74,969
4004 Contract Labor	43,758	32,119	40,820	36,100
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	0
	8,046,526	8,046,569	8,329,256	8,500,447
B. AUTO EXPENSES				
4106 Full Time	630,000	619,412	744,000	736,800
4107 Other	700	566	828	600
	630,700	619,978	744,828	737,400
C. SUPPLIES & MATERIALS				
4210 Office	14,767	16,436	14,963	14,998
4211 Copy Expense	13,580	7,979	12,430	12,969
4212 Postage & Freight	293,742	245,104	283,429	286,273
4213 Printing	23,085	20,061	23,683	23,068
4214 Computer Supplies	18,833	13,624	20,003	18,475
4215 Mapping Supplies	5,271	4,021	3,402	3,348
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	9,094	7,954	7,500
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	250	0	0	0
4221 Building Supplies	0	0	0	0
	369,528	316,319	365,864	366,631
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0

MAINTENANCE OF STRUCTURE

Expenses and related funds are budgeted in the Building Services budget.

MAINTENANCE OF EQUIPMENT

Equipment included for maintenance are the fax machines, folding machines, GBC punch and binding machine, and all the postage equipment and scales.

Copier expense is for the maintenance on the 6800-plat copier in the Copy Center.

CONTRACTUAL SERVICES

Lease of Equipment expenses include costs for document shredding, five post office box rentals used during the ARB process and for BPP filings of renditions, Freeport, and special inventory forms. Also included are the meter rentals on the postage equipment.

Cellular licenses for each appraisal division are also included under Contractual Services (4657) allowing appraisal division supervisory staff and PRE appraisers to have live access while in the field with pen devices.

**CONSOLIDATED APPRAISAL SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	5,188	3,186	6,173	5,922
4541 Copiers	5,600	6,759	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/> 10,788	<hr/> 9,945	<hr/> 6,173	<hr/> 5,922
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	2,615	2,427	5,696	5,311
4657 Other	0	2,600	600	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/> 2,615	<hr/> 5,027	<hr/> 6,296	<hr/> 5,311

SUNDRY EXPENSE

Funds are budgeted for training costs associated with the appraisal personnel. Funds include an extensive education program for appraisers with requirements for educational courses that are mandated by the Board of Tax Professional Examiners. Funds are also included for registration fees for professional seminars and conferences for the management staff to Appraisal Institutes, International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Western States Utility Seminar, Railroad and Utility Conference, IAAO Auditing and BPP Course, MPF Seminars, Advanced Mass Appraisal, USPAP Seminar, local seminars on Apartment, Industrial, Market Outlook, Office and Hotel, Local Retail and Realshare Office. Funds for Appraisal courses for Senior and Supervisors are also included.

Dues are for professional and organizations for appraisal personnel. All mandated state dues through the Board of Tax Professional Examiners for each appraiser are included as well as other professional dues to the International Association of Assessing Officers, IAAO BPP Section, Texas Association of Assessing Officers, Society of Real Estate Appraisers, MLS and Appraisal Institute, Real Estate Brokers Licenses, North Texas Commercial Association of Realtors, and Dallas Board of Realtors. Two brokers license is also included. PRE dues are for ARMA membership. Subscription expenses include BVS (Bureau of Vital Statistics) report, Coles Directory, and DL lookup on the Internet.

Subscription costs are for all appraisal related publications and documents including, but not limited to, ALN Apartment Listing Network, Blacks Industrial Guide, BOMA Expense Exchange Report, Cole's Directory, CoStar Comps and Properties, Cushman & Wakefield Marketbeat, DFW Realsmart, Directory of Major Malls, Greater Dallas Chamber Office Guide and Industrial Guide, IREM Apartment Income & Expense Analysis, Office Income and Expense Analysis, Shopping Center Income and Expense Analysis, Federal Assisted Apartment Income and Expense Analysis, Korpacz RE Investor Survey, Marshall Swift Updates, M/PF Apartment Guide, National RE Investor, PKF Trends in Hotel Industry, RERC Real Estate Report, Shopping Center Digest, Texas Hotel Performance Factbook, ULI Dollars & Cents of Shopping Center Digest and Trends in Real Estate, Texas Hotel Performance Factbook, Valuation Insights & Perspectives, RERC Annual Forecast, Cars of Particular Interest, New Card Cost Guide, NADA Older Car and Used Cars, Truck Blue Book, Aircraft Blue Book, Ibbotson & Association, Value Line, Aircraft CD Rom, Dun & Bradstreet, Postal Zip Code Book, Wright Review Texas Business Report, Exceptional Homes, Great Properties, Pinnacle, D Homes, and MLS. Also included are on-line subscriber fees for the Greater Dallas Realtors, Grand Prairie Board of Realtors, Irving Board of Realtors, CoStar Comp, Real Capital Analytics, and Loopnet On-Line Access.

Travel expenses cover the costs to attend certain designated and approved conferences, seminars, workshops, and educational courses by appraisal management personnel.

Legal Notices/Advertising costs are related to required published notices for Business Personal Property Renditions have been placed in the Central Appraisal Budget for budget purposes.

Business promotion expenses are for business lunches with vendors, consultants or staff.

INSURANCE & BENEFITS

Group Medical provides funds for a fully funded insurance plan through United Healthcare. In 2004 the District returned to a fully insured medical plan that follows the PPO model with increased cost sharing for our employees

Funds are budgeted for employee retirement benefits through the Texas County and District Retirement System.

Funds are budgeted for the required programs of workers compensation benefits, unemployment compensation, and Medicare Tax (FICA) payments.

Bonds include expenses for employee bonds and notary fees.

Group Benefits insurance provides for the premium payments to the District's ancillary benefit plans including Life, Accidental Death and Dismemberment, Long Term Disability coverage, Flexible Spending Account Claims, and the Dental programs.

**CONSOLIDATED APPRAISAL SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
H. SUNDRY EXPENSE				
4760 Training	14,902	6,299	13,915	19,295
4761 Dues & Subscriptions	98,047	88,822	101,916	110,476
4762 Legal Notice/Adv.	0	0	0	6,300
4763 Travel	11,697	6,246	14,741	14,524
4764 Business Promotion	200	36	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	124,846	101,403	130,572	150,595
 I. INSURANCE & BENEFITS				
4870 Group Medical	1,098,160	958,939	1,097,193	1,131,578
4871 Retirement	949,605	946,822	989,959	1,072,293
4872 Workers Compensation	45,557	35,886	48,790	47,772
4873 Unemployment Comp.	28,479	17,416	31,140	49,680
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	60,965	57,313	61,935	66,297
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	109,316	106,606	113,789	117,135
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	2,292,082	2,122,982	2,342,806	2,484,755

PROFESSIONAL SERVICES

Consultant costs include the residential ratio study from the University of Texas at Dallas (Bruton Center). This study is utilized in assisting in developing the reappraisal process.

Consultant costs for Mineral valuations with Hugh Landrum & Associates.

Appraisal of Auto expenses are for an outside vendor to prepare the master commercial vehicle roll and schedule in Dallas County for appraisal purposes.

CAPITAL EXPENDITURES

No funds have been budgeted for Equipment or Furniture expenses.

**CONSOLIDATED APPRAISAL SERVICES
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	27,500	25,750	45,000	40,000
4984 Deed Services	120,000	0	0	0
4986 Appraisal of Autos	26,750	26,750	26,750	27,000
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	174,250	52,500	71,750	67,000
 Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	0	0	0	0
 TOTAL	 \$11,651,335	 \$11,274,723	 \$11,997,545	 \$12,318,061

CAPITAL EXPENDITURE SCHEDULE
CONSOLIDATED APPRAISAL SERVICES

Equipment

\$ -0-

Furniture

-0-

**CENTRAL OFFICE
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	112,789	118,000	120,066	124,344
4002 Overtime	0	0	0	0
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	10,000
4007 Salary Continuation	0	0	0	0
	<hr/> 112,789	<hr/> 118,000	<hr/> 120,066	<hr/> 134,344
B. AUTO EXPENSES				
4106 Full Time	1,200	1,050	2,400	2,400
4107 Other	0	0	0	0
	<hr/> 1,200	<hr/> 1,050	<hr/> 2,400	<hr/> 2,400
C. SUPPLIES & MATERIALS				
4210 Office	200	3,282	500	500
4211 Copy Expense	0	0	0	0
4212 Postage & Freight	239,464	232,653	239,924	242,606
4213 Printing	50	32	50	50
4214 Computer Supplies	50	288	900	520
4215 Mapping Supplies	54	50	27	27
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	1,583	5,000	7,500
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	<hr/> 239,818	<hr/> 237,888	<hr/> 246,401	<hr/> 251,203
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0

**CENTRAL OFFICE
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	0	0	0	0
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	0	0	2,500	2,500
4657 Other	0	2,600	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/> 0	<hr/> 2,600	<hr/> 2,500	<hr/> 2,500
H. SUNDRY EXPENSE				
4760 Training	2,500	240	1,535	1,470
4761 Dues & Subscriptions	295	310	305	330
4762 Legal Notice/Adv.	0	0	0	6,300
4763 Travel	3,218	1,609	3,997	6,315
4764 Business Promotion	200	36	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/> 6,213	<hr/> 2,195	<hr/> 5,837	<hr/> 14,415

**CENTRAL OFFICE
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	6,275	5,791	6,342	6,656
4871 Retirement	12,539	13,040	13,471	14,786
4872 Workers Compensation	734	629	240	332
4873 Unemployment Comp.	149	99	180	270
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	556	560	570	603
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	0	0	0	0
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	20,253	20,119	20,803	22,647
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	25,000	25,000	45,000	40,000
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	25,000	25,000	45,000	40,000
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	0	0	0	0
TOTAL	\$405,273	\$406,852	\$443,007	\$467,509

**RESIDENTIAL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	2,506,150	2,460,714	2,549,810	2,653,110
4002 Overtime	28,742	22,015	28,505	28,885
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	2,534,892	2,482,729	2,578,315	2,681,995
B. AUTO EXPENSES				
4106 Full Time	258,000	247,801	295,200	295,200
4107 Other	0	0	0	0
	258,000	247,801	295,200	295,200
C. SUPPLIES & MATERIALS				
4210 Office	3,100	2,125	2,970	2,350
4211 Copy Expense	2,471	1,794	2,469	2,534
4212 Postage & Freight	0	0	0	0
4213 Printing	13,364	9,754	14,156	12,730
4214 Computer Supplies	4,480	3,190	4,480	4,480
4215 Mapping Supplies	1,593	1,381	1,296	1,296
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	2,193	475	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	25,008	20,437	25,846	23,390
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	690	0	690	690
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	690	0	690	690
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	236	300	300	306
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	236	300	300	306
H. SUNDRY EXPENSE				
4760 Training	3,475	1,990	3,700	4,715
4761 Dues & Subscriptions	6,625	5,193	8,910	8,840
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	100	0	1,280	1,950
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	10,200	7,183	13,890	15,505

**RESIDENTIAL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	320,035	283,643	317,108	332,817
4871 Retirement	307,218	299,910	315,823	347,337
4872 Workers Compensation	18,447	12,649	19,510	17,709
4873 Unemployment Comp.	8,360	4,864	9,180	14,850
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	18,446	17,049	18,516	20,165
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	35,035	33,073	35,854	37,184
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	707,541	651,188	715,991	770,062
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	0	0	0	0
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	0	0	0	0
TOTAL	\$3,536,567	\$3,409,638	\$3,630,232	\$3,787,148

**BUSINESS PERSONAL PROPERTY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	2,214,647	2,203,425	2,260,216	2,249,035
4002 Overtime	11,613	13,376	10,581	16,675
4004 Contract Labor	43,758	32,119	40,820	36,100
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	2,270,018	2,248,920	2,311,617	2,301,810
B. AUTO EXPENSES				
4106 Full Time	215,100	210,590	252,000	244,800
4107 Other	0	0	0	0
	215,100	210,590	252,000	244,800
C. SUPPLIES & MATERIALS				
4210 Office	5,757	5,466	4,900	5,351
4211 Copy Expense	3,640	2,169	2,951	2,526
4212 Postage & Freight	0	253	0	0
4213 Printing	4,971	5,126	5,318	5,165
4214 Computer Supplies	4,275	2,021	2,923	2,246
4215 Mapping Supplies	1,242	1,110	1,053	1,026
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	1,200	0	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	19,885	17,345	17,145	16,314
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**BUSINESS PERSONAL PROPERTY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	590	0	590	590
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	590	0	590	590
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	708	600	900	612
4657 Other	0	0	600	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	708	600	1,500	612
H. SUNDRY EXPENSE				
4760 Training	2,750	1,250	3,210	6,395
4761 Dues & Subscriptions	8,929	8,353	9,900	10,660
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	2,240	1,853	3,090	3,744
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	13,919	11,456	16,200	20,799

**BUSINESS PERSONAL PROPERTY
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	307,485	263,401	298,081	306,192
4871 Retirement	268,550	265,630	277,507	292,891
4872 Workers Compensation	12,078	10,352	13,280	14,190
4873 Unemployment Comp.	8,004	4,924	8,460	13,230
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	17,059	15,788	16,939	17,892
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	33,315	32,284	34,403	35,290
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	646,491	592,379	648,670	679,685
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	26,750	26,750	26,750	27,000
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	26,750	26,750	26,750	27,000
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
 TOTAL	 <hr/>	 <hr/>	 <hr/>	 <hr/>
	\$3,193,461	\$3,108,040	\$3,274,472	\$3,291,610
	<hr/>	<hr/>	<hr/>	<hr/>

**COMMERCIAL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	1,556,488	1,594,132	1,631,337	1,688,014
4002 Overtime	7,724	11,358	14,339	14,427
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	1,564,212	1,605,490	1,645,676	1,702,441
B. AUTO EXPENSES				
4106 Full Time	133,200	132,483	158,400	158,400
4107 Other	0	0	0	0
	133,200	132,483	158,400	158,400
C. SUPPLIES & MATERIALS				
4210 Office	2,724	1,540	2,329	1,694
4211 Copy Expense	3,503	1,979	3,099	3,489
4212 Postage & Freight	0	0	0	0
4213 Printing	1,180	952	1,503	1,503
4214 Computer Supplies	3,173	2,557	5,480	5,305
4215 Mapping Supplies	1,464	1,480	702	756
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	1,559	774	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	250	0	0	0
4221 Building Supplies	0	0	0	0
	12,294	10,067	13,887	12,747
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	975	839	590	590
4541 Copiers	0	0	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	<hr/> 975	<hr/> 839	<hr/> 590	<hr/> 590
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	236	300	300	306
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
	<hr/> 236	<hr/> 300	<hr/> 300	<hr/> 306
H. SUNDRY EXPENSE				
4760 Training	3,985	1,504	3,605	5,345
4761 Dues & Subscriptions	71,648	71,131	80,071	83,571
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	3,140	2,784	2,886	1,750
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	<hr/> 78,773	<hr/> 75,419	<hr/> 86,562	<hr/> 90,666

**COMMERCIAL
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
I. INSURANCE & BENEFITS				
4870 Group Medical	194,531	169,026	196,607	206,347
4871 Retirement	186,715	190,197	198,008	217,097
4872 Workers Compensation	9,276	7,951	9,440	10,041
4873 Unemployment Comp.	5,082	3,287	5,580	9,180
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	11,324	10,674	11,651	12,644
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	19,460	19,271	20,690	21,397
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	426,388	400,406	441,976	476,706
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	2,500	750	0	0
4984 Deed Services	0	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
	2,500	750	0	0
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	0	0	0	0
 TOTAL	 \$2,218,578	 \$2,225,754	 \$2,347,391	 \$2,441,856

**PROPERTY RECORDS/EXEMPTIONS
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
A. SALARIES & WAGES				
4001 Full Time	1,543,785	1,577,277	1,652,962	1,664,875
4002 Overtime	20,830	14,153	20,620	14,982
4004 Contract Labor	0	0	0	0
4006 Employee Severance	0	0	0	0
4007 Salary Continuation	0	0	0	0
	1,564,615	1,591,430	1,673,582	1,679,857
B. AUTO EXPENSES				
4106 Full Time	22,500	27,488	36,000	36,000
4107 Other	700	566	828	600
	23,200	28,054	36,828	36,600
C. SUPPLIES & MATERIALS				
4210 Office	2,986	4,023	4,264	5,103
4211 Copy Expense	3,966	2,037	3,911	4,420
4212 Postage & Freight	54,278	12,198	43,505	43,667
4213 Printing	3,520	4,197	2,656	3,620
4214 Computer Supplies	6,855	5,568	6,220	5,924
4215 Mapping Supplies	918	0	324	243
4216 Miscellaneous	0	0	0	0
4217 Office Equip. Exp.	0	2,559	1,705	0
4218 Janitorial Supplies	0	0	0	0
4219 Service Awards	0	0	0	0
4220 Software	0	0	0	0
4221 Building Supplies	0	0	0	0
	72,523	30,582	62,585	62,977
D. OPERATIONAL SERVICES				
4320 Telephone	0	0	0	0
	0	0	0	0
E. MAINTENANCE OF STRUCTURES				
4430 Building	0	0	0	0
4431 Electricity	0	0	0	0
4432 Water	0	0	0	0
4434 Janitorial Service	0	0	0	0
4435 Pest Control	0	0	0	0
4436 Interior Maintenance	0	0	0	0
4437 Lawn/Grnds. Maint.	0	0	0	0
4438 Trash Disposal	0	0	0	0
4439 Elevator Maintenance	0	0	0	0
4440 Security Service	0	0	0	0
4441 HVAC System Maint.	0	0	0	0
	0	0	0	0

**PROPERTY RECORDS/EXEMPTIONS
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
F. MAINTENANCE OF EQUIPMENT				
4540 Equipment	2,933	2,347	4,303	4,052
4541 Copiers	5,600	6,759	0	0
4542 Typewriters	0	0	0	0
4543 Computer	0	0	0	0
4544 P/C Maintenance	0	0	0	0
4545 Terminal	0	0	0	0
4546 Software Maintenance	0	0	0	0
	8,533	9,106	4,303	4,052
G. CONTRACTUAL SERVICES				
4650 Lease of Building	0	0	0	0
4651 Copier System	0	0	0	0
4652 Lease of Equipment	1,435	1,227	1,696	1,587
4657 Other	0	0	0	0
4659 Janitorial	0	0	0	0
4660 Delivery Service	0	0	0	0
4661 Lease of Software	0	0	0	0
4662 GIS Mapping Service	0	0	0	0
	1,435	1,227	1,696	1,587
H. SUNDRY EXPENSE				
4760 Training	2,192	1,315	1,865	1,370
4761 Dues & Subscriptions	10,550	3,835	2,730	7,075
4762 Legal Notice/Adv.	0	0	0	0
4763 Travel	2,999	0	3,488	765
4764 Business Promotion	0	0	0	0
4765 Maps & Mapping Exp.	0	0	0	0
4766 Directors Expenses	0	0	0	0
4767 ARB Expenses	0	0	0	0
4768 Library	0	0	0	0
4769 Management Development	0	0	0	0
4770 Recruitment	0	0	0	0
	15,741	5,150	8,083	9,210
I. INSURANCE & BENEFITS				
4870 Group Medical	269,834	237,078	279,055	279,566
4871 Retirement	174,583	178,045	185,150	200,182
4872 Workers Compensation	5,022	4,305	6,320	5,500
4873 Unemployment Comp.	6,884	4,242	7,740	12,150
4874 General Insurance	0	0	0	0
4875 Bonds	0	0	0	0
4876 Pub. Officials Liab.	0	0	0	0
4877 Group Benefits	13,580	13,242	14,259	14,993
4878 Employee Activities	0	0	0	0
4879 Medicare Tax	21,506	21,978	22,842	23,264
4880 Emp. Assistance Prog.	0	0	0	0
4881 Salary Cont. Program	0	0	0	0
	491,409	458,890	515,366	535,655

**PROPERTY RECORDS/EXEMPTIONS
BUDGET**

	2007/2008 APPROVED	2007/2008 ACTUAL	2008/2009 APPROVED	2009/2010 APPROVED
J. PROFESSIONAL SERVICES				
4980 Legal Services	0	0	0	0
4981 Auditing	0	0	0	0
4982 Consultants	0	0	0	0
4984 Deed Services	120,000	0	0	0
4986 Appraisal of Autos	0	0	0	0
4987 Microfilm Services	0	0	0	0
4990 ARB Comp. for Services	0	0	0	0
4992 Auxiliary Legal Expenses	0	0	0	0
	120,000	0	0	0
Z. CAPITAL EXPENDITURES				
9001 Leasehold Improvements	0	0	0	0
9002 Equipment	0	0	0	0
9003 Furniture	0	0	0	0
	0	0	0	0
 TOTAL	 \$2,297,456	 \$2,124,439	 \$2,302,443	 \$2,329,938



**DALLAS CENTRAL
APPRAISAL DISTRICT**

**DALLAS CENTRAL APPRAISAL DISTRICT
BUDGET POLICY**

Establishing a financial philosophy and policy enables the legislative body, management, and the community to monitor how well the Appraisal District is performing. It also assists in linking long range financial planning with day-to-day operations, as well as providing a formal position for the preparation of financial situations and emergencies thus improving fiscal stability.

All of this will contribute to the credibility of and public confidence in the District organization. These statements show a commitment to sound financial management fiscal integrity.

Important aspects of any such philosophy and financial policy statement are the procedures and policies used to control the budget after appropriations are made to the various departments. These policies and procedures should recognize the need for some budgetary flexibility and should clarify the Board of Director's (BOD) and management's responsibility to the taxing jurisdictions in administering the budget. The following statements are put forth to facilitate these budget procedures.

BUDGET PROCEDURES

1. The District budgets resources on a fiscal year which begins September 1 and ends on the following August 31.
2. Budget instruction packets for annual preparation, which include forms and necessary instructional information, shall be distributed to the Divisions and Departments no later than October 15 in each year. These packets with their proposals must be returned no later than November 15 in that year.
3. The proposed budget estimates and requests shall be prepared and distributed to the Chief Appraiser on or before December 15 of that year.
4. Budget hearings between the Chief Appraiser, the Administrative/Finance staff, and the various Departments will be held in early December to review and justify budget proposals and requests submitted.
5. The proposed budget estimates shall be presented in the following format:
 - a. Goals and objectives, programs to be accomplished;
 - b. Operating and maintenance expenditures by category code;
 - c. Personnel breakdown and staffing levels and salary ranges;
 - d. A detailed schedule of capitalized equipment to be purchased.
6. The Proposed Budget shall be submitted to the Board of Directors and the taxing jurisdictions on or before February 15 of each year.
7. The Board of Directors will hold at least one public hearing to receive input on the Proposed Budget between February 15 and May 15.
8. The Board of Directors shall adopt the Budget on or before May 15 of each year. The taxing jurisdictions will have thirty days after the formal adoption of the budget to submit a Resolution in opposition to the budget. If a majority of those taxing jurisdictions, which are eligible to vote on the District's Board of Directors and Budget, veto the budget, then the Appraisal District must resubmit a new budget to the Board and the taxing jurisdictions within another thirty days for their review.
9. The Board of Directors shall appoint a Budget Review Committee of two from its membership to review the Proposed Budget with the DCAD staff and report its findings and recommendations to the Board before budget adoption.

10. Monthly financial reports on the budget status and trends will be prepared by the Finance Office and presented to the Chief Appraiser. Copies of these monthly reports will be delivered to each department head to assist in monitoring actual expenditures compared to monthly budgeted, fiscal year budgeted, and year-to-date budgeted amounts for his/her department.
11. The Proposed Budget estimates submitted on February 15 shall be a balanced budget from the revenues anticipated.
12. The Board of Directors will consider the establishment of Restricted Reserve Funds from any unspent surplus funds as deemed necessary. These Funds will be set up at the direction of the Board and can only be disbursed by approval of the Board of Directors.

BUDGET REVENUES

1. The Appraisal District will draw its revenue sources from local support as provided by the taxing jurisdictions, based on an allocation formula as adopted by the taxing entities, investment proceeds, and other income from allocations to certain taxing jurisdictions lying outside Dallas County and from the sale of plats, copies, microfiche, magnetic tapes, etc. and other services.
2. The funding formula is based on each entity's levy and the total local support amount. For cities inside Dallas County, each entity's allocation is based on their levy divided in the total levy for Dallas County. The County, countywide special districts, and non-county-wide special districts receive an even one-third of the total local support amount. The Dallas County Community College District and the non-county-wide special districts are calculated by dividing their levy into the levy of all of Dallas County and multiplying that amount times the total local support amount. The balance of the one-third is divided using the ratio of the Dallas County Hospital District and Dallas County to each other. Finally, school districts receive the balance of the local support amount, allocating each school district an amount using the same percentage as their levy to the total school district levy. The previous year's levy will be used in allocating the current budget.

For those entities outside Dallas County, the levy method is used in calculating allocations. This method varies in that the levy for entities outside Dallas County is added to the levy for entities inside Dallas County. The percentage of each entity's levy to the new total levy is then multiplied by the total local support amount. Using this method it is apparent that the amount of "Other Income" for entities outside Dallas County is a variable amount depending on the total local support amount.

3. The Appraisal District will publicly bid its depository contract every two years.
4. Investment proceed schedules will be outlined in the depository contract by amount, rate, and days.
5. The Budget of the Appraisal District is formatted on a cash basis, with all current expenditures paid for by current revenue resources.
6. The Appraisal District will budget all known revenue sources in the budget and apply these funds to the allocated local support amount to be paid by the taxing entities.

BUDGET EXPENDITURES

1. The Budget will attempt to identify district functions and activities performed by the Appraisal District and to allocate budget resources adequate to perform these functions and activities.
2. The Appraisal District will maintain an unallocated Restricted Reserve Fund, to provide as an emergency reserve for use in the event of a calamity, unanticipated program expenses, or for fiscal start up costs.
3. At year-end, it is up to the discretion of the Board of Directors to refund to the taxing entities any cash

surplus, or to carry the funds forward to the next budget year for start-up costs or for designated purchases or programs. In the event of a total budget deficit, a request for additional revenue will be taken to the Board of Directors for action. A copy of this proposed budget amendment must be delivered to the presiding officer of the governing body of each taxing unit participating in the District no later than 30 days before action can be taken by the Board.

4. The District will continue to integrate performance measurements and productivity standards with the budget process where appropriate.
5. Cost/benefit studies and salary surveys will be conducted, where appropriate and applicable, on expenditures, current jobs, and capital equipment.
6. At no time shall the number of permanent full time positions on the payroll exceed the total number of positions authorized by the Board of Directors. The Board shall approve increases in personnel staffing during the fiscal year.
7. Overtime compensation is authorized by the departments and may only be expended for specific tasks as approved in the current budget and by the Chief Appraiser.
8. Position reclassifications, job grade changes, or departmental reorganizations will be prepared and reviewed in August of each year by the Job Evaluation Committee of the Appraisal District staff.
9. The Chief Appraiser may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such action will not be used arbitrarily and will be for exceptions in appropriate areas to comply with emergency needs.
10. All items to be purchased by the District in the amount of \$25,000 or more will be subject to public bid or proposal, or purchased under the State of Texas General Services Commission.
11. There will be no transfer between line items or categories in the current budget by department heads or directors.
12. Any transfer of funds between budget categories shall be approved by the Board of Directors.

BUDGET SURPLUS FUNDS

It is the policy of the Board of Directors of the Dallas Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be automatically appropriated to the Capital Improvement Fund account within the Appraisal District Budget and thereby obligated to be spent on the District Capital Improvement Program, as approved by the Board of Directors. Should a Capital Improvement Program not be provided, said surplus funds shall be refunded to the entities in accordance with state law.

It is further the policy of the Board of Directors of the Dallas Central Appraisal District that the Capital Improvement Program of the Appraisal District be submitted by the Executive Director/Chief Appraiser to the Board annually for review and approval.

FINANCIAL AUDIT

1. At least once each year, the Board of Directors shall have prepared an audit of its affairs by an independent certified public accountant or firm of independent certified public accountants.
2. A copy of the audit report will be delivered to each governing body of each taxing unit eligible to vote on the appointment of the Board of Directors and a reasonable number of copies will be available for inspection at the Appraisal District office.

- 3. The Board of Directors will consider the appointment of an Audit Committee to review and meet with the auditors concerning the audit report and report its findings to the full Board. The Audit Committee will meet as necessary in compliance with regulations of the Governmental Accounting and Standards Board.**
- 4. The Board of Directors will engage the services of an independent auditor by annual contract on a year to year basis, anticipating that the firm selected will be engaged for and limited to a four year period for purposes of continuity. The audit firm may serve as the District's financial auditors for the period of four years before changing firms, but may not participate in the proposal process for a period of four years following service.**
- 5. The DCAD staff will prepare a Management Discussion and Analysis providing a narrative overview of the financial activities and changes in the financial position of the Dallas Central Appraisal District for each fiscal year ending. The report will be in compliance with the Governmental Accounting Standards Board Statement No. 34 Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments.**

DALLAS CENTRAL APPRAISAL DISTRICT INVESTMENT POLICY

I. POLICY STATEMENT

It is the policy of the Dallas Central Appraisal District (the “District”) that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through the limitations and diversification while meeting the daily cash flow needs of the District and conforming to all applicable state statutes governing the investment of public funds.

II. INVESTMENT SCOPE

The Dallas Central Appraisal District has established an investment policy in accordance with Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code, Public Funds Investment Act. This investment policy applies to the investment activities of the District.

As required by Chapter 2256 of the Texas Government Code, the District hereby defines and adopts its formal investment policy. The District shall administer all present and future funds in accordance with the provisions of this policy to the extent permitted by law and the District’s depository contracts. Any new funds created by the District will come under this Policy unless specifically exempted by the Board of Directors and this policy.

III. LEGAL LIMITATION, RESPONSIBILITIES AND AUTHORITY

Specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the “Act”). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes. The District shall make all of its investments in a manner that complies with all applicable law and with its depository contracts.

IV. INVESTMENT OBJECTIVES

A. Standard of Care

The District shall exercise due care, caution, and good judgement in making its investments. All investments shall consider the safety of capital, liquidity, diversification and a reasonable return of interest income (yield) for the District.

Section 2256.006 of the Public Funds Investment Act provides that investments shall be made with judgement and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market investments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements the maximum weighted average maturity of the overall portfolio may not exceed three months. Investment of funds shall be governed by the following investment objectives, in order of priority:

- (1) preservation and safety of principal;
- (2) liquidity;
- (3) diversification; and
- (4) yield

B. Preservation and Safety of Principal

One of the primary objectives of this policy is the safety of principal. In no event shall an investment and earned interest exceed the maximum amount insured by the Federal Deposit Insurance Corporation combined with U. S. Government securities pledged as collateral. All investments by the District shall be made in the name of the District, and may not be combined with any funds, which are not assets of the District. Any investments made

through Repurchase Agreements are fully guaranteed as to principal and interest by the U. S. Government or an agency thereof, or are collateralized mortgage obligations directly issued by a Federal Agency or instrumentality of the United States.

C. Liquidity

The District shall structure its investments in a manner, which will provide the liquidity necessary to correspond with the cash flow needs of the District.

D. Diversification

Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage if needed.

D. Yield

The District shall invest its funds to earn the maximum interest rate allowed with the constraints of safety, liquidity and convenience.

E. Maturity

The investments of the District will be staggered in a way to achieve the highest return of interest and provide for the necessary liquidity to meet the cash needs of the District. At no time will the maturity date of any investment extend beyond the last day of the current budget year in which the investment was made.

V. DELEGATION OF INVESTMENT AUTHORITY

The Chief Appraiser and/or the Director of Administration acting on behalf of the District, is designated as the Investment Officer of the District and is responsible for investment management decisions and activities. The Board of Directors may appoint one or more employees to perform the activities of Investment Officer for the District under the direction of the Chief Appraiser. In the absence of such appointment, the Chief Appraiser or the Director of Administration will act as the Investment Officer for the District. Pursuant to Section 6.05(3), Property Tax Code, this authority may be delegated to designated employees of the Dallas Central Appraisal District. The Officer is responsible the quality and capability of staff, investments advisors, and consultants involved in the investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the Investment program, which are consistent with this Investment Policy. These controls will be reviewed with the independent auditor of the District.

VI. PRUDENCE

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states: " Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived." The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

VII. INVESTMENT INSTRUMENTS

To the extent an investment is an instrument or instruments, including principal and interest, exceeds the amount insured by the Federal Depository Insurance Corporation or other federal agency, the excess must be collateralized by pledged securities. District funds may be invested in the following instruments:

(1) Certificates of Deposit issued by banks located in Dallas County. Payment of the certificates must be insured in full by the Federal Depository Insurance Corporation (FDIC) and/or collateralized by securities from a bank doing business in the State of Texas and under the terms of the written depository agreement with that bank, not to exceed one year to stated maturity.

(2) Money Market Account. The District may invest excess cash in the District's reserve account in an interest-bearing Money Market account. These reserves will be transferred to the General Account as needed.

(3) Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed one year to stated maturity, excluding collateralized mortgage obligations.

(4) AAA-rated, constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act and approved by the Board of Directors.

(5) No-load, AAA-rated, SEC registered money market funds.

VIII. AUTHORIZED FINANCIAL DEALERS AND INSTUTIONS

All investments made by the District will be made through either the District's banking services bank, a bank in Texas, or an approved broker/dealer.

IX. DIVERSIFIATION AND MATURITY LIMITATIONS

It is the policy of the District to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities.

X. SAFEKEEPING AND COLLATERALIZATION

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by either the District, an independent third party financial institution, or the District's designated banking services depository.

All securities pledged to the District for certificates of deposit or demand deposits shall be held by an independent third party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged.

Collateralization is required on all bank time and demand deposits over FDIC Insurance coverage of \$100,000.

XI. PERFORMANCE AND REPORTING

The Investment Officer shall submit a quarterly report to the District Board containing sufficient information to evaluate the performance the investment program.

XII. DEPOSITORIES

The District shall designate one banking institution through a competitive process as its central banking services provider at least every two years. This institution will be used for normal banking services.

XIII. INVESTMENT POLCIY ADOPTION

The District's Investment Policy shall be adopted annually by the Board with the adoption of the annual budget. The Investment Policy will be incorporated and made a part of the budget document.