



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

Board of Directors Meeting
September 13, 2022
3:00 PM
3911 Morse Street
Denton, Texas
AGENDA

- ITEM 1. CONVENING OF MEETING
- ITEM 2. INVOCATION
- ITEM 3. PLEDGE OF ALLEGIANCE
- ITEM 4. ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:
 - A. CONSULTATION WITH LEGAL COUNSEL;
 - B. DELIBERATION ON PERSONNEL MATTERS
- ITEM 5. RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION
- ITEM 6. CONSIDER AND APPROVE RETAINING THE LEGAL SERVICES OF FANNING, HARPER, MARTINSON, BRANDT & KUTCHIN, P.C.
- ITEM 7. OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS
PERSONS DESIRING TO ADDRESS THE BOARD OF DIRECTORS MUST FILL OUT A SPEAKER'S CARD PRIOR TO THE MEETING. NO PRESENTATION SHALL EXCEED THREE MINUTES. THE BOARD CANNOT DELIBERATE ON ANY SUBJECT THAT IS NOT INCLUDED ON THE AGENDA.
- ITEM 8. PROGRESS REPORT
CHIEF APPRAISER - HOPE MCCLURE
DEPUTY CHIEF APPRAISER - DON SPENCER
LIAISON OFFICER - ASHLEY AGUADO
- ITEM 9. CONSENT AGENDA
THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.
 - A. APPROVAL OF MINUTES FROM THE PREVIOUS BOARD OF DIRECTORS MEETINGS
 - B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS
 - C. ACKNOWLEDGE RECEIPT OF VALUE CHANGES
- ITEM 10. WORKSHOP 2023 DCAD BUDGET
- ITEM 11. CONSIDER AND APPROVE EMPLOYEE GROUP HEALTH, DENTAL, VISION, LIFE, AD&D, LTD, AND LONG TERM CARE
- ITEM 12. DISCUSS RECEIPT OF THE 2021 PROPERTY VALUE STUDY FINDINGS PURSUANT TO SECTION 403.302(k) OF THE TEXAS GOVERNMENT CODE
- ITEM 13. ADJOURN

AS AUTHORIZED BY SECTION 551.071 OF THE TEXAS GOVERNMENT CODE, THIS MEETING MAY BE CONVENED INTO A CLOSED EXECUTIVE SESSION TO OBTAIN CONFIDENTIAL LEGAL ADVICE FROM THE DENTON CENTRAL APPRAISAL DISTRICT'S ATTORNEY ON ANY AGENDA ITEM LISTED HEREIN. THE DENTON CENTRAL APPRAISAL DISTRICT'S BOARD OF DIRECTORS WILL THEN RECONVENE IN AN OPEN SESSION AND TAKE ANY ACTION, AS MAY BE NECESSARY, ON ANY ITEMS DISCUSSED IN A CLOSED EXECUTIVE SESSION.



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DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MINUTES

JULY 28, 2022

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:00 pm.

BOARD MEMBERS PRESENT: Roy Atwood
Charles Stafford
Alex Buck
Ann Pomykal
Michelle French, Ex Officio Member

BOARD MEMBERS ABSENT: David Terre

STAFF PRESENT: Hope McClure, Don Spencer, Kim Collins,
Misty Baptiste, Ashley Aguado

OUTSIDE COUNSEL: David Tabor - Perdue, Brandon, Fielder, Collins
and Mott, LLP

ITEM 2: INVOCATION

Invocation was given by Michelle French.

ITEM 3: PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was stated to the U.S. Flag and Texas Flag by all who were present.

ITEM 4: OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS

- John England - former BPP Manager addressed why the retiree COLA was being removed from the 2023 Budget. Mr. England reminded the Board that retirement benefits don't automatically increase from TCDRS and some are not eligible for full retirement for up to eight years.

ITEM 5: PROGRESS REPORT

HOPE MCCLURE - CHIEF APPRAISER

- Started with Compliments for the DCAD staff and what they completed in 62 business days. 83 employees worked 80K protests, 59K phone calls, 10K hours of conversation, 28K helpdesk tickets, 7,500 Homestead applications, 15K people walking-in, 7K hours of overtime, 12,500 Hours worked by temps.
- Reached 90% Certified and sent a Certified Estimate per the Texas Property Tax Code.
- ARB will continue with hearings from August 15-September 8th. DCAD will certify after September 8th.

DON SPENCER - DEPUTY CHIEF APPRAISER

- Don added to the Protest Stats - through July 20 - 107K protests have been filed, - the vast majority left at this point is homeowners that have filed a protest - Don feels like we can attain being at less than 5% by the end of August at the pace we have been going.
- Roy Atwood asked about Commercial concentration - there are some rather large/complex properties in that which are multi-use spaces. 1000 Commercial Properties remain under protest which is roughly 3.5 Billion.

ASHLEY AGUADO - TAXPAYER LIAISON

- To date we have received 180 comment cards - taxpayers are encouraged to fill them out and the comments have been overwhelmingly positive.
- Only received 3 negative comments - one about DCAD and 2 about the ARB.
- There is a consistent complaint about the hold time on the phone which is a result of the lack of staff.
- Hope McClure reviewed the compiled Comment Card Summary and will be sharing them with the employees.

ITEM 6: CONSENT AGENDA

THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.

- A. APPROVAL OF MINUTES OF THE PREVIOUS BOARD OF DIRECTORS MEETINGS
- B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS
- C. ACKNOWLEDGE RECEIPT OF VALUE CHANGES

Ann Pomykal made a motion to approve all items on the Consent Agenda. Charles Stafford seconded the motion. The motion passed and the vote was unanimous.

ITEM 7: CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR OUTSTANDING THIRD QUARTER ALLOCATIONS

Kim Collins spoke about the memo addressing the outstanding third quarter allocations which summarized the deposits received. Some are timely. Outstanding allocations are mostly Special Districts. Some contacts have been updated.

Roy Atwood asked about principal and whether it was included in the penalties and interests. Kim Collins responded that it is.

Alex Buck made a motion to waive penalties and interests for entities. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 8: PUBLIC HEARING FOR THE 2023 DENTON CAD BUDGET

Hope McClure began by offering facts surrounding the budget. Entity Meetings and a budget workshop were held in May. Preliminary Budget was sent out on June 10 to all entities. The first public hearing was on June 23rd which all entities were invited to. To date no entities had contacted Mrs. McClure concerning the increase to the budget until LISD reached out the day prior to this Board meeting.

Ann Pomykal commented on the request made from DCAD retirees. Asked to leave the COLA line item in the budget to revisit and know more about questions for the future. Mrs. McClure stated that Tarrant CAD and Collin CAD revisit their COLA offerings for retirees every three years. Charles Stafford asked to leave the line item for COLA in. The state is looking at Budget Surplus and might be able to help them find good places to spend the surplus. Michelle French offered that the intention was not to remove the COLA completely and to possibly offer it in the future but not for 2023. Alex Buck stated that the COLA will be revisited on a yearly basis.

ITEM 9: CONSIDER AND ADOPT THE 2023 DENTON CAD BUDGET

Charles Stafford stated we are all concerned about a budget jump. Denton County was able to get ahead of the future needs. Denton CAD has not had the same level of spending. The Denton CAD budget was kept flat for 5 years. The Board at that time was proud of themselves for getting more for less. Mr. Stafford wanted to be fair in perspective and asked the entities to take a 5 year average.

Michelle French recalled that the call went out for more employees immediately prior to the pandemic, but the District kept the budget flat since everyone was struggling through the pandemic.

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Roy Atwood acknowledged that when the company is “running on the edge” and then has any computer issues, a pandemic, work from home - it must be acknowledged the severity of the impact those things have on a company.

Ann Pomykal stated that her two biggest concerns with the budget are training and technology. There needs to be more training offered for new employees and more technology to stay ahead of the curve. Hope McClure pointed out that in the 2023 budget the District is asking for four new large technology programs to enhance the appraisal and mapping process. She also points out that training is listed throughout the budget in multiple places, not just one line item. Every TAAO, TAAD, and IAAO course is training. Every conference is training. Most importantly, the District has a training center, so we can train multiple employees at once for the cost of one instructor.

Ann Pomykal asked about the ISD's who are in their grace period and what do we do. Don Spencer explained that appeals were filed for 6 ISD's and the District immediately fixed 3 ISD's due to the Comptroller not having all the evidence necessary. Aubrey, Pilot Point, and Sanger were the 3 ISD's left and they will receive their first year of grace due to confidence issues primarily with the rural land.

Denton, Frisco and CFB are still listed on the Comptroller's website but are not in jeopardy. If those in jeopardy do not meet the grace this year, there is a second year of grace to get back within the confidence level. Charles Stafford stated it is just a matter of chasing numbers down - it has happened before but never had anyone gone past one year of grace. Don Spencer explained it is not uncommon in a market like this year. Many places across the state are in the same boat. Everything we look at is 12 months behind and trying to keep up with the market. In 2021, there was a 12% increase - in 2022 a 20% increase. The residential market is driving that increase and it is a challenge for any CAD to keep up as quickly.

Alex Buck made a motion to approve the 2023 Denton CAD Budget. Charles Stafford second the motion. The motion passed and the vote was unanimous.

ITEM 10: PRESENTATION FROM TRUE ROLL REGARDING HOMESTEAD EXEMPTION PROJECT

Hope McClure introduced True Roll as one of Denton CAD's vendors which helps look for erroneous exemptions. True Roll staff members listened to the last board meeting and heard how far Denton CAD is behind in processing exemptions and wanted to help Denton CAD be more successful in processing exemptions in a faster time frame and move us ahead in the future.

Minutes - Board of Directors Meeting of July 28, 2022

Sandy Steele, Customer Success from True Roll, made her presentation to the Board. True Roll looks through the Tax roll to make sure information is up to date and accurate. True Roll proactively monitors homesteads to notice who got married, has name changes, gets divorced, deceased, etc. Sandy has met with Hope McClure, Don Spencer, Rebecca Townsend, and discovered the steps of approving a homestead application.

True Roll wants to create a process to put the applications on review in mass which will help take people out of the process at the beginning so that customer service employees can focus on the special circumstances. True Roll can help clear the backlog but stopping the backlog completely would be an even bigger success. Many possibilities for the future - creating an "app" for the submittal process, digitizing the applications to help simplify the process, working on ways to integrate into the current CAMA system, and more.

Alex Buck asked about the estimated cost. As of right now there is no cost to Denton CAD as True Roll currently is not even able to help Denton CAD with what was initially agreed upon due to the backlog so there would be no additional cost.

Sandy Steele ensured there will be very clear checks and balances during the integration phase from Customer Service and IT. Goal is to have the initial phase of testing done by August. True Roll wants to get things done so there are no refunds necessary in October.

ITEM 11: PRESENTATION OF DENTON CAD'S STRATEGIC PLAN

Emer Sanabria, Communications Liaison for Denton CAD, presented the 5-year plan. SWOT analysis was conducted to focus on Strengths, Weaknesses, Opportunities, and Threats. 5 strategic goals are in place - Staffing, Training, Technology, ARB Membership and Space. Staffing will assertively increase the budget over the next three years specifically for Customer Service and Residential Departments.

Ann Pomykal stated this is a good jumping off point - now we need to look at the long term.

Roy Atwood would like to see this go hand in hand with the idea of a dashboard with objectives, increase in staffing, FTE's, number trained, pending HS exemptions - how can numbers change monthly to encourage staff and show progress.

ITEM 12: ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:

- A. CONSULTATION WITH LEGAL COUNSEL
- B. DELIBERATION ON PERSONNEL MATTERS

The Board went into Executive Session at 4:27.

ITEM 13: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION, AS NEEDED

The Board reconvened from Executive Session at 5:26. No action was taken.

ITEM 14: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 5:27.

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District June 2022 Financials

AGENDA ITEM #9B

Please find attached the Monthly Financial Report as of June 30, 2022 with highlights.

Balance Sheet Notes:

- Current *Reserved for Contingency* balance is \$1,113,230
- Reallocation of \$500,000 from the *Reserved for Contingency* to *Reserved for Entity Allocation Stabilization* based on the Board's adoption of the 2023 Budget that utilized reserves to reduce budget increase to entities is reflected
- Reallocations of Reserves approved at the May meeting are reflected in Fund Equity

Revenue Notes:

- Third Quarter Allocations, billed on June 1, are reflected in YTD revenue
- *Miscellaneous Revenue* includes payments from Jim Pritchard for Special Inventory Tax Enforcement

Expense Notes:

- Year-to-Date Actual Expenditures are under Budget Year-to-Date by (\$99,279.81).
- *YTD Actual Compared to YTD Budget* is under budget across most expenses. Notable exceptions are explained below:
 - *Memberships & Dues* – most dues are paid annually at the beginning of the year
 - *Oil & Gas Valuation* – billing is quarterly
 - *Subscriptions & Contracts* – annual payments skew total
 - *General Insurance* – billing is annual
 - *Postage & Freight* – postage for appraisal notices is prepaid, and this is the busiest time of year for notices
 - *Legal Notices* – legal notices are utilized during budget and protest season
 - *Building & Land Improvements* – payments for Phase II Renovations
 - *Seasonal Labor* – increased use of temps preparing for protest season

Recommendation:

To approve June 2022 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF JUNE 30, 2022

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THESE FINANCIALS WERE PREPARED USING THE CASH BASIS METHOD.
THE PRIMARY INTENT IS TO REPORT THE EFFECT OF CASH RECEIPTS &
DISBURSEMENTS.

BALANCE SHEET
AS OF JUNE 30, 2022

*****ASSETS*****

CASH ON HAND AND IN BANK:

Cash In Bank	\$45,000.00
Petty Cash	\$500.00
Checking Account - Payroll Account	\$856.30
Checking Account - Insurance Account	(\$2,427.72)
Checking Account - Sweep Account	\$5,913,281.88
Investment Account	\$2,026,471.79
2022 Prepaid Expenses	\$0.00

TOTAL ASSETS	\$7,983,682.25
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*****LIABILITIES & FUND EQUITY*****

FUND EQUITY:

Fund Balance - As Of June 30, 2022	\$0.00
Reserved for Insurance	\$400,000.00
Reserved for Unusual Legal Services	\$700,000.00
Reserved for Facility Expansion Opportunities	\$1,775,000.00
Reserved for Land Acquisition	\$0.00
Reserved for Entity Allocation Stabilization .	\$1,048,505.74
Reserved for Future TCDRS Payments	\$600,000.00
Reserved for Disaster Recovery	\$400,000.00
Reserved for Contingency	\$1,113,229.71
Current Year Excess Revenue/(Expenses)	\$1,946,946.80

TOTAL FUND EQUITY	\$7,983,682.25
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REVENUE REPORT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - JUN REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$14,756,793.83	\$2,213,684.30	\$9,473,556.30	\$7,378,396.92	\$2,095,159.39
IS SERVICES	\$500.00	\$0.00	\$0.00	\$250.00	(\$250.00)
MISC REVENUE	\$2,500.00	\$2,724.12	\$29,337.14	\$1,250.00	\$28,087.14
INTEREST INCOME . . .	\$14,500.00	\$1,381.94	\$6,920.46	\$7,250.00	(\$329.54)
APPRAISAL DISTRICT . .	\$550,000.00	\$0.00	\$0.00	\$275,000.00	(\$275,000.00)
TOTALS	\$15,324,293.83	\$2,217,790.36	\$9,509,813.90	\$7,662,146.92	\$1,847,666.99

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$7,188,342.26	\$525,607.23	\$3,089,391.91	\$3,594,171.13	(\$504,779.22)
5120 LONGEVITY	\$89,560.00	\$5,332.91	\$36,633.32	\$44,780.00	(\$8,146.68)
5130 SOCIAL SECURITY (FICA)	\$595,820.42	\$41,498.39	\$243,123.27	\$297,910.21	(\$54,786.94)
5140 RETIREMENT (TCDRS) . .	\$1,263,990.00	\$79,789.86	\$470,276.85	\$631,995.00	(\$161,718.15)
5150 WORKER'S COMP. INS . .	\$51,262.16	\$0.00	\$21,951.03	\$25,631.08	(\$3,680.05)
5160 GROUP HEALTH INSURANCE	\$1,509,217.74	\$154,162.13	\$775,812.70	\$754,608.87	\$21,203.83
5210 MEMBERSHIPS & DUES . .	\$22,330.00	\$611.00	\$13,842.00	\$11,165.00	\$2,677.00
5220 TRAINING - SCHOOLS, CONF	\$87,740.00	\$5,370.00	\$40,982.15	\$43,870.00	(\$2,887.85)
5310 APPRAISAL REVIEW BOARD	\$418,035.00	\$53,100.00	\$109,345.00	\$209,017.50	(\$99,672.50)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$45,000.00	\$135,000.00	\$90,000.00	\$45,000.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$450,000.00	\$18,687.20	\$182,205.97	\$225,000.00	(\$42,794.03)
5330 AUDIT & PAYROLL SERVICES	\$41,000.00	\$20,525.02	\$28,949.15	\$20,500.00	\$8,449.15
5340 SUBSCRIPTIONS & CONTRACTS	\$624,572.86	\$9,409.18	\$291,478.70	\$312,286.43	(\$20,807.73)
5345 MILEAGE REIMBURSEMENT	\$515,008.00	\$42,463.24	\$238,927.68	\$257,504.00	(\$18,576.32)
5350 GENERAL INSURANCE. . .	\$33,410.62	\$0.00	\$24,792.30	\$16,705.31	\$8,086.99
5360 PRINTING SERVICES. . .	\$159,355.00	\$57,618.84	\$101,552.46	\$79,677.50	\$21,874.96
5370 POSTAGE & FREIGHT. . .	\$333,007.78	\$103,857.85	\$268,159.37	\$166,503.89	\$101,655.48
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$1,685.00	\$6,328.50	\$3,000.00	\$3,328.50
5390 OFFICE SUPPLIES.	\$69,650.00	\$4,732.40	\$18,475.19	\$34,825.00	(\$16,349.81)
5410 EQUIPMENT MAINTENANCE.	\$18,950.00	\$1,705.81	\$12,499.81	\$9,475.00	\$3,024.81
5420 INFORMATION SERVICES MAINT.	\$861,200.00	\$81,009.09	\$441,300.17	\$430,600.00	\$10,700.17
5430 UTILITIES-ELEC & WATER	\$85,971.00	\$6,408.76	\$36,496.27	\$42,985.50	(\$6,489.23)
5440 TELEPHONE.	\$99,508.00	\$8,791.95	\$43,374.42	\$49,754.00	(\$6,379.58)
5450 BUILDING MAINTENANCE .	\$170,011.00	\$13,583.13	\$63,361.15	\$85,005.50	(\$21,644.35)
5510 FURNITURE & EQUIPMENT.	\$70,000.00	\$1,185.65	\$5,565.81	\$35,000.00	(\$29,434.19)
5520 BUILDING & LAND IMPR .	\$50,000.00	(\$329.90)	\$516,345.06	\$25,000.00	\$491,345.06
5610 CONTINGENCY.	\$71,161.74	\$4,157.28	\$15,458.68	\$35,580.87	(\$20,122.19)
5620 MISCELLANEOUS.	\$39,500.00	\$5,159.48	\$24,364.43	\$19,750.00	\$4,614.43
5630 SEASONAL LABOR.	\$150,000.00	\$93,111.82	\$270,201.15	\$75,000.00	\$195,201.15
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$69,690.24	\$6,005.03	\$36,672.60	\$34,845.12	\$1,827.48
TOTALS	\$15,324,293.83	\$1,390,238.35	\$7,562,867.10	\$7,662,146.91	(\$99,279.81)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$190,600.00	\$0.00	\$0.00	\$95,300.00	(\$95,300.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$14,580.90	\$0.00	\$0.00	\$7,290.45	(\$7,290.45)
5140 RETIREMENT (TCDRS) . .	\$201,060.68	\$0.00	\$0.00	\$100,530.34	(\$100,530.34)
5150 WORKER'S COMP. INS . .	\$1,162.66	\$0.00	\$800.45	\$581.33	\$219.12
5160 GROUP HEALTH INSURANCE	\$1,509,217.74	\$154,162.13	\$775,812.70	\$754,608.87	\$21,203.83
5210 REGISTRATION & DUES. .	\$22,330.00	\$611.00	\$13,757.00	\$11,165.00	\$2,592.00
5220 SCHOOLS & TRAVEL . . .	\$87,740.00	\$5,370.00	\$40,982.15	\$43,870.00	(\$2,887.85)
5310 APPRAISAL REVIEW BOARD	\$418,035.00	\$53,100.00	\$109,345.00	\$209,017.50	(\$99,672.50)
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$450,000.00	\$18,687.20	\$182,205.97	\$225,000.00	(\$42,794.03)
5330 AUDIT & PAYROLL SERVICES	\$41,000.00	\$20,525.02	\$28,949.15	\$20,500.00	\$8,449.15
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$165,392.50	\$224,050.00	(\$58,657.50)
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$33,410.62	\$0.00	\$24,792.30	\$16,705.31	\$8,086.99
5360 PRINTING SERVICES. . .	\$159,355.00	\$57,618.84	\$101,552.46	\$79,677.50	\$21,874.96
5370 POSTAGE & FREIGHT. . .	\$333,007.78	\$103,857.85	\$268,159.37	\$166,503.89	\$101,655.48
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$1,685.00	\$6,328.50	\$3,000.00	\$3,328.50
5390 OFFICE SUPPLIES. . . .	\$69,650.00	\$4,732.40	\$18,475.19	\$34,825.00	(\$16,349.81)
5410 EQUIPMENT MAINTENANCE.	\$18,950.00	\$1,705.81	\$12,499.81	\$9,475.00	\$3,024.81
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$85,971.00	\$6,408.76	\$36,496.27	\$42,985.50	(\$6,489.23)
5440 TELEPHONE.	\$99,508.00	\$8,791.95	\$43,374.42	\$49,754.00	(\$6,379.58)
5450 BUILDING MAINTENANCE .	\$170,011.00	\$13,583.13	\$63,361.15	\$85,005.50	(\$21,644.35)
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$0.00	\$9,500.00	(\$9,500.00)
5520 BUILDING & LAND IMPR .	\$50,000.00	(\$329.90)	\$516,345.06	\$25,000.00	\$491,345.06
5610 CONTINGENCY.	\$71,161.74	\$4,157.28	\$15,458.68	\$35,580.87	(\$20,122.19)
5620 MISCELLANEOUS.	\$39,500.00	\$5,159.48	\$24,364.43	\$19,750.00	\$4,614.43
5630 SEASONAL LABOR	\$150,000.00	\$93,111.82	\$270,201.15	\$75,000.00	\$195,201.15
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$69,690.24	\$6,005.03	\$36,672.60	\$34,845.12	\$1,827.48
TOTALS	\$4,759,042.36	\$558,942.80	\$2,755,326.31	\$2,379,521.18	\$375,805.13

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$786,108.86	\$64,213.57	\$362,895.01	\$393,054.43	(\$30,159.42)
5120 LONGEVITY	\$7,415.00	\$617.92	\$3,707.52	\$3,707.50	\$0.02
5130 SOCIAL SECURITY (FICA)	\$63,676.60	\$4,823.00	\$27,712.46	\$31,838.30	(\$4,125.84)
5140 RETIREMENT (TCDRS) . .	\$115,755.34	\$9,098.00	\$53,571.33	\$57,877.67	(\$4,306.34)
5150 WORKER'S COMP. INS . .	\$5,997.64	\$0.00	\$2,285.14	\$2,998.82	(\$713.68)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$38,850.00	\$3,224.96	\$19,120.60	\$19,425.00	(\$304.40)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$1,185.65	\$1,185.65	\$3,000.00	(\$1,814.35)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,023,803.44	\$83,163.10	\$470,477.71	\$511,901.72	(\$41,424.01)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$670,972.33	\$48,053.15	\$284,470.13	\$335,486.17	(\$51,016.04)
5120 LONGEVITY	\$9,580.00	\$474.58	\$2,977.07	\$4,790.00	(\$1,812.93)
5130 SOCIAL SECURITY (FICA)	\$52,486.83	\$3,581.02	\$20,565.39	\$26,243.42	(\$5,678.03)
5140 RETIREMENT (TCDRS) . .	\$96,054.33	\$6,858.05	\$40,627.61	\$48,027.17	(\$7,399.56)
5150 WORKER'S COMP. INS . .	\$2,401.36	\$0.00	\$905.80	\$1,200.68	(\$294.88)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$85.00	\$0.00	\$85.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$103,005.00	\$819.68	\$54,914.04	\$51,502.50	\$3,411.54
5345 MILEAGE REIMBURSEMENT	\$7,058.00	\$733.86	\$4,204.86	\$3,529.00	\$675.86
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$947,557.84	\$60,520.34	\$408,749.90	\$473,778.93	(\$65,029.03)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$612,692.80	\$47,947.85	\$255,586.92	\$306,346.40	(\$50,759.48)
5120 LONGEVITY	\$9,010.00	\$645.83	\$4,324.16	\$4,505.00	(\$180.84)
5130 SOCIAL SECURITY (FICA)	\$47,984.84	\$3,527.40	\$18,746.98	\$23,992.42	(\$5,245.44)
5140 RETIREMENT (TCDRS) . .	\$87,815.39	\$6,867.28	\$36,772.54	\$43,907.70	(\$7,135.16)
5150 WORKER'S COMP. INS . .	\$2,195.38	\$0.00	\$682.83	\$1,097.69	(\$414.86)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$6,246.00	\$532.56	\$2,961.05	\$3,123.00	(\$161.95)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$0.00	\$0.00	\$230.98	\$0.00	\$230.98
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$765,944.42	\$59,520.92	\$319,305.46	\$382,972.21	(\$63,666.75)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - JUN 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$734,810.93	\$60,350.11	\$361,430.42	\$367,405.47	(\$5,975.05)
5120 LONGEVITY	\$6,465.00	\$538.75	\$3,232.50	\$3,232.50	\$0.00
5130 SOCIAL SECURITY (FICA)	\$58,405.91	\$4,461.66	\$26,753.12	\$29,202.96	(\$2,449.84)
5140 RETIREMENT (TCDRS) . .	\$106,886.63	\$8,782.27	\$52,599.78	\$53,443.32	(\$843.54)
5150 WORKER'S COMP. INS . .	\$2,672.17	\$0.00	\$926.30	\$1,336.09	(\$409.79)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$22,200.00	\$1,841.64	\$11,049.84	\$11,100.00	(\$50.16)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$861,200.00	\$81,009.09	\$441,300.17	\$430,600.00	\$10,700.17
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$0.00	\$3,865.47	\$3,000.00	\$865.47
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,798,640.63	\$156,983.52	\$901,157.60	\$899,320.32	\$1,837.28

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,128,034.90	\$84,450.20	\$503,771.16	\$564,017.45	(\$60,246.29)
5120 LONGEVITY	\$13,620.00	\$425.00	\$3,493.33	\$6,810.00	(\$3,316.67)
5130 SOCIAL SECURITY (FICA)	\$96,677.25	\$6,953.42	\$41,199.73	\$48,338.63	(\$7,138.90)
5140 RETIREMENT (TCDRS) . .	\$176,925.69	\$13,307.02	\$78,981.28	\$88,462.85	(\$9,481.57)
5150 WORKER'S COMP. INS . .	\$10,210.23	\$0.00	\$4,169.69	\$5,105.12	(\$935.43)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$42,236.62	\$2,973.46	\$25,710.76	\$21,118.31	\$4,592.45
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$56,887.50	\$61,050.00	(\$4,162.50)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$7,000.00	\$0.00	\$0.00	\$3,500.00	(\$3,500.00)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,596,804.69	\$118,284.10	\$714,213.45	\$798,402.35	(\$84,188.90)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - JUN 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$408,060.09	\$20,807.04	\$134,034.11	\$204,030.05	(\$69,995.94)
5120 LONGEVITY	\$6,435.00	\$80.00	\$1,885.00	\$3,217.50	(\$1,332.50)
5130 SOCIAL SECURITY (FICA)	\$32,133.45	\$1,532.44	\$9,981.04	\$16,066.73	(\$6,085.69)
5140 RETIREMENT (TCDRS) . .	\$58,806.31	\$2,924.19	\$19,028.69	\$29,403.16	(\$10,374.47)
5150 WORKER'S COMP. INS . .	\$2,625.49	\$0.00	\$2,307.48	\$1,312.75	\$994.74
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$2,687.97	\$16,127.82	\$0.00	\$16,127.82
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$6,067.72	\$0.00	\$2,775.00	(\$2,775.00)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$0.00	\$283.71	\$3,000.00	(\$2,716.29)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$519,610.34	\$34,099.36	\$183,647.85	\$259,805.17	(\$76,157.32)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$804,933.38	\$63,940.66	\$384,386.61	\$402,466.69	(\$18,080.08)
5120 LONGEVITY	\$10,525.00	\$863.33	\$5,248.73	\$5,262.50	(\$13.77)
5130 SOCIAL SECURITY (FICA)	\$68,326.62	\$5,194.46	\$30,846.75	\$34,163.31	(\$3,316.56)
5140 RETIREMENT (TCDRS) . .	\$125,042.17	\$9,914.31	\$59,599.45	\$62,521.09	(\$2,921.64)
5150 WORKER'S COMP. INS . .	\$6,960.88	\$0.00	\$2,881.88	\$3,480.44	(\$598.56)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$45,000.00	\$135,000.00	\$90,000.00	\$45,000.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$28,665.62	\$2,928.07	\$29,333.58	\$14,332.81	\$15,000.77
5345 MILEAGE REIMBURSEMENT	\$79,208.00	\$19,887.50	\$36,395.70	\$39,604.00	(\$3,208.30)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,309,661.66	\$147,728.33	\$683,692.70	\$654,830.84	\$28,861.87

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF JUNE 30, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUN 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,852,128.97	\$135,844.65	\$802,817.55	\$926,064.49	(\$123,246.94)
5120 LONGEVITY	\$26,510.00	\$1,687.50	\$11,765.01	\$13,255.00	(\$1,489.99)
5130 SOCIAL SECURITY (FICA)	\$161,548.03	\$11,424.99	\$67,317.80	\$80,774.02	(\$13,456.22)
5140 RETIREMENT (TCDRS) . .	\$295,643.46	\$22,038.74	\$129,096.17	\$147,821.73	(\$18,725.56)
5150 WORKER'S COMP. INS . .	\$17,036.35	\$0.00	\$6,991.46	\$8,518.18	(\$1,526.72)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$2,565.62	\$0.00	\$0.00	\$1,282.81	(\$1,282.81)
5345 MILEAGE REIMBURSEMENT	\$233,796.00	\$0.00	\$108,308.13	\$116,898.00	(\$8,589.87)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$8,000.00	\$0.00	\$0.00	\$4,000.00	(\$4,000.00)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$2,597,228.43	\$170,995.88	\$1,126,296.12	\$1,298,614.22	(\$172,318.10)

CHANGE IN FUND EQUITY

AS OF JUNE 30, 2022

FUND BALANCE ON DECEMBER 31, 2021		\$6,036,735.45
Y.T.D. REVENUES - JUNE 30, 2022	\$9,509,813.90	
Y.T.D. EXPENSES - JUNE 30, 2022	<u>\$7,562,867.10</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$1,946,946.80</u>
		<u>\$7,983,682.25</u>

INVESTMENTS

AS OF JUNE 30, 2022

MATURITY	INVESTMENT BALANCE	ANNUALIZED FUND YIELD	DAILY DIVIDEND FACTOR	INTEREST	
	SWEEP	\$0.00	0.00000	0.000000274	\$0.00
	SWEEP	\$0.00	0.00000	0.000000274	\$0.00
	SWEEP	\$0.00	0.00000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$1.00	0.01000	0.000000274	\$0.00
			MONTHLY INTEREST EARNED	\$0.00	
6/1/2022	6/30/2022	CHOICE IV ACCT	\$2,026,471.79	0.16000	\$383.05
			INTEREST EARNED	\$383.05	
			TOTAL INTEREST FOR MONTH	\$383.05	

Kim Collins

Kim Collins
Finance H/R Manager

This report is in compliance with the Public Funds Investment Act (Chapter 2256, Government Code).



Denton Central Appraisal District July 2022 Financials

AGENDA ITEM #9B

Please find attached the Monthly Financial Report as of July 31, 2022 with highlights.

Balance Sheet Notes:

- Cash accounts are being simplified into the Operating account to take advantage of the rising interest environment. Expenses will reflect slightly higher bank services charges, but will be offset with increased interest income
- Current *Reserved for Contingency* balance is \$1,113,230
- Reallocation of \$500,000 from *Reserved for Contingency* to *Reserved for Entity Allocation Stabilization* based on the Board's adoption of the 2023 Budget that utilized reserves to reduce budget increase to entities is reflected
- Reallocations of Reserves approved at the May meeting are reflected in Fund Equity

Revenue Notes:

- Third Quarter Allocations, billed on June 1, are reflected in YTD revenue
- *Miscellaneous Revenue* includes payments from Jim Pritchard for Special Inventory Tax Enforcement

Expense Notes:

- Year-to-Date Actual Expenditures are under Budget Year-to-Date by (\$347,022.60).
- *YTD Actual Compared to YTD Budget* is under budget across most expenses. Notable exceptions are explained below:
 - *Oil & Gas Valuation* – billing is quarterly
 - *General Insurance* – billing is annual
 - *Printing Services, Postage & Freight* and *Legal Notices* – increased costs directly tied to protest season
 - *Building & Land Improvements* – payments for Phase II Renovations
 - *Seasonal Labor* – increased use of temps during protest season

Recommendation:

To approve July 2022 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF JULY 31, 2022

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THESE FINANCIALS WERE PREPARED USING THE CASH BASIS METHOD.
THE PRIMARY INTENT IS TO REPORT THE EFFECT OF CASH RECEIPTS &
DISBURSEMENTS.

BALANCE SHEET
AS OF JULY 31, 2022

*****ASSETS*****

CASH ON HAND AND IN BANK:

Cash In Bank	\$0.00
Petty Cash	\$500.00
Checking Account - Payroll Account	\$856.30
Checking Account - Insurance Account	\$18,536.79
Checking Account - Operating Account	\$6,524,752.26
Investment Account	\$2,027,160.34
2022 Prepaid Expenses	\$0.00

TOTAL ASSETS	\$8,571,805.69
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*****LIABILITIES & FUND EQUITY*****

FUND EQUITY:

Fund Balance - As Of July 31, 2022	\$0.00
Reserved for Insurance	\$400,000.00
Reserved for Unusual Legal Services	\$700,000.00
Reserved for Facility Expansion Opportunities	\$1,775,000.00
Reserved for Land Acquisition	\$0.00
Reserved for Entity Allocation Stabilization .	\$1,048,505.74
Reserved for Future TCDRS Payments	\$600,000.00
Reserved for Disaster Recovery	\$400,000.00
Reserved for Contingency	\$1,113,229.71
Current Year Excess Revenue/(Expenses)	\$2,535,070.24

TOTAL FUND EQUITY	\$8,571,805.69
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REVENUE REPORT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - JUL REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$14,756,793.83	\$1,609,382.37	\$11,082,938.67	\$8,603,210.80	\$2,479,727.87
IS SERVICES	\$500.00	\$0.00	\$0.00	\$291.50	(\$291.50)
MISC REVENUE	\$2,500.00	\$0.00	\$29,337.14	\$1,457.50	\$27,879.64
INTEREST INCOME . . .	\$14,500.00	\$2,914.67	\$9,835.13	\$8,453.50	\$1,381.63
APPRAISAL DISTRICT . .	\$550,000.00	\$0.00	\$0.00	\$320,650.00	(\$320,650.00)
TOTALS	\$15,324,293.83	\$1,612,297.04	\$11,122,110.94	\$8,934,063.30	\$2,188,047.64

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$7,188,342.26	\$523,380.80	\$3,612,772.71	\$4,190,803.54	(\$578,030.83)
5120 LONGEVITY	\$89,560.00	\$5,376.25	\$42,009.57	\$52,213.48	(\$10,203.91)
5130 SOCIAL SECURITY (FICA)	\$595,820.42	\$41,113.82	\$284,237.09	\$347,363.30	(\$63,126.21)
5140 RETIREMENT (TCDRS) . .	\$1,263,990.00	\$79,505.46	\$549,782.31	\$736,906.17	(\$187,123.86)
5150 WORKER'S COMP. INS . .	\$51,262.16	\$0.00	\$21,951.03	\$29,885.84	(\$7,934.81)
5160 GROUP HEALTH INSURANCE	\$1,509,217.74	\$95,845.00	\$871,657.70	\$879,873.94	(\$8,216.24)
5210 MEMBERSHIPS & DUES . .	\$22,330.00	\$255.00	\$14,097.00	\$13,018.39	\$1,078.61
5220 TRAINING - SCHOOLS, CONF	\$87,740.00	\$997.85	\$41,980.00	\$51,152.42	(\$9,172.42)
5310 APPRAISAL REVIEW BOARD	\$418,035.00	\$54,115.00	\$163,460.00	\$243,714.41	(\$80,254.41)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$104,940.00	\$30,060.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$450,000.00	\$5,942.49	\$188,148.46	\$262,350.00	(\$74,201.54)
5330 AUDIT & PAYROLL SERVICES	\$41,000.00	\$1,551.32	\$30,500.47	\$23,903.00	\$6,597.47
5340 SUBSCRIPTIONS & CONTRACTS	\$624,572.86	\$28,117.71	\$319,596.41	\$364,125.98	(\$44,529.57)
5345 MILEAGE REIMBURSEMENT	\$515,008.00	\$42,054.32	\$280,982.00	\$300,249.66	(\$19,267.66)
5350 GENERAL INSURANCE. . .	\$33,410.62	\$0.00	\$24,792.30	\$19,478.39	\$5,313.91
5360 PRINTING SERVICES. . .	\$159,355.00	\$3,455.21	\$105,007.67	\$92,903.97	\$12,103.71
5370 POSTAGE & FREIGHT. . .	\$333,007.78	\$7,991.18	\$276,150.55	\$194,143.54	\$82,007.01
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$0.00	\$6,328.50	\$3,498.00	\$2,830.50
5390 OFFICE SUPPLIES. . . .	\$69,650.00	\$5,203.40	\$23,678.59	\$40,605.95	(\$16,927.36)
5410 EQUIPMENT MAINTENANCE.	\$18,950.00	\$0.00	\$12,499.81	\$11,047.85	\$1,451.96
5420 INFORMATION SERVICES MAINT.	\$861,200.00	\$10,837.45	\$452,137.62	\$502,079.60	(\$49,941.98)
5430 UTILITIES-ELEC & WATER	\$85,971.00	\$7,621.85	\$44,118.12	\$50,121.09	(\$6,002.97)
5440 TELEPHONE.	\$99,508.00	\$8,257.17	\$51,631.59	\$58,013.16	(\$6,381.57)
5450 BUILDING MAINTENANCE .	\$170,011.00	\$12,813.97	\$76,175.12	\$99,116.41	(\$22,941.29)
5510 FURNITURE & EQUIPMENT.	\$70,000.00	\$5,620.24	\$11,186.05	\$40,810.00	(\$29,623.95)
5520 BUILDING & LAND IMPR .	\$50,000.00	\$0.00	\$516,345.06	\$29,150.00	\$487,195.06
5610 CONTINGENCY.	\$71,161.74	\$0.00	\$15,458.68	\$41,487.29	(\$26,028.61)
5620 MISCELLANEOUS.	\$39,500.00	\$3,371.17	\$27,735.60	\$23,028.50	\$4,707.10
5630 SEASONAL LABOR.	\$150,000.00	\$74,741.91	\$344,943.06	\$87,450.00	\$257,493.06
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$69,690.24	\$6,005.03	\$42,677.63	\$40,629.41	\$2,048.22
TOTALS	\$15,324,293.83	\$1,024,173.60	\$8,587,040.70	\$8,934,063.30	(\$347,022.60)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$190,600.00	\$0.00	\$0.00	\$111,119.80	(\$111,119.80)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$14,580.90	\$0.00	\$0.00	\$8,500.66	(\$8,500.66)
5140 RETIREMENT (TCDRS) . .	\$201,060.68	\$0.00	\$0.00	\$117,218.38	(\$117,218.38)
5150 WORKER'S COMP. INS . .	\$1,162.66	\$0.00	\$800.45	\$677.83	\$122.62
5160 GROUP HEALTH INSURANCE	\$1,509,217.74	\$95,845.00	\$871,657.70	\$879,873.94	(\$8,216.24)
5210 REGISTRATION & DUES. .	\$22,330.00	\$255.00	\$14,012.00	\$13,018.39	\$993.61
5220 SCHOOLS & TRAVEL . . .	\$87,740.00	\$997.85	\$41,980.00	\$51,152.42	(\$9,172.42)
5310 APPRAISAL REVIEW BOARD	\$418,035.00	\$54,115.00	\$163,460.00	\$243,714.41	(\$80,254.41)
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$450,000.00	\$5,942.49	\$188,148.46	\$262,350.00	(\$74,201.54)
5330 AUDIT & PAYROLL SERVICES	\$41,000.00	\$1,551.32	\$30,500.47	\$23,903.00	\$6,597.47
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$165,392.50	\$261,242.30	(\$95,849.80)
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$33,410.62	\$0.00	\$24,792.30	\$19,478.39	\$5,313.91
5360 PRINTING SERVICES. . .	\$159,355.00	\$3,455.21	\$105,007.67	\$92,903.97	\$12,103.71
5370 POSTAGE & FREIGHT. . .	\$333,007.78	\$7,991.18	\$276,150.55	\$194,143.54	\$82,007.01
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$0.00	\$6,328.50	\$3,498.00	\$2,830.50
5390 OFFICE SUPPLIES. . . .	\$69,650.00	\$5,203.40	\$23,678.59	\$40,605.95	(\$16,927.36)
5410 EQUIPMENT MAINTENANCE.	\$18,950.00	\$0.00	\$12,499.81	\$11,047.85	\$1,451.96
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$85,971.00	\$7,621.85	\$44,118.12	\$50,121.09	(\$6,002.97)
5440 TELEPHONE.	\$99,508.00	\$8,257.17	\$51,631.59	\$58,013.16	(\$6,381.57)
5450 BUILDING MAINTENANCE .	\$170,011.00	\$12,813.97	\$76,175.12	\$99,116.41	(\$22,941.29)
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$0.00	\$11,077.00	(\$11,077.00)
5520 BUILDING & LAND IMPR .	\$50,000.00	\$0.00	\$516,345.06	\$29,150.00	\$487,195.06
5610 CONTINGENCY.	\$71,161.74	\$0.00	\$15,458.68	\$41,487.29	(\$26,028.61)
5620 MISCELLANEOUS.	\$39,500.00	\$3,371.17	\$27,735.60	\$23,028.50	\$4,707.10
5630 SEASONAL LABOR	\$150,000.00	\$74,741.91	\$344,943.06	\$87,450.00	\$257,493.06
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$69,690.24	\$6,005.03	\$42,677.63	\$40,629.41	\$2,048.22
TOTALS	\$4,759,042.36	\$288,167.55	\$3,043,493.86	\$2,774,521.70	\$268,972.16

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$786,108.86	\$68,045.50	\$430,940.51	\$458,301.47	(\$27,360.96)
5120 LONGEVITY	\$7,415.00	\$617.92	\$4,325.44	\$4,322.95	\$2.49
5130 SOCIAL SECURITY (FICA)	\$63,676.60	\$5,244.41	\$32,956.87	\$37,123.46	(\$4,166.59)
5140 RETIREMENT (TCDRS) . .	\$115,755.34	\$9,785.19	\$63,356.52	\$67,485.36	(\$4,128.84)
5150 WORKER'S COMP. INS . .	\$5,997.64	\$0.00	\$2,285.14	\$3,496.62	(\$1,211.48)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$38,850.00	\$3,824.53	\$22,945.13	\$22,649.55	\$295.58
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$524.54	\$1,710.19	\$3,498.00	(\$1,787.81)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,023,803.44	\$88,042.09	\$558,519.80	\$596,877.41	(\$38,357.61)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$670,972.33	\$50,273.33	\$334,743.46	\$391,176.87	(\$56,433.41)
5120 LONGEVITY	\$9,580.00	\$531.67	\$3,508.74	\$5,585.14	(\$2,076.40)
5130 SOCIAL SECURITY (FICA)	\$52,486.83	\$3,683.24	\$24,248.63	\$30,599.82	(\$6,351.19)
5140 RETIREMENT (TCDRS) . .	\$96,054.33	\$7,176.86	\$47,804.47	\$55,999.67	(\$8,195.20)
5150 WORKER'S COMP. INS . .	\$2,401.36	\$0.00	\$905.80	\$1,399.99	(\$494.19)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$85.00	\$0.00	\$85.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$103,005.00	\$452.34	\$55,366.38	\$60,051.92	(\$4,685.54)
5345 MILEAGE REIMBURSEMENT	\$7,058.00	\$725.83	\$4,930.69	\$4,114.81	\$815.88
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$352.15	\$352.15	\$3,498.00	(\$3,145.85)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$947,557.84	\$63,195.42	\$471,945.32	\$552,426.23	(\$80,480.91)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$612,692.80	\$47,522.89	\$303,109.81	\$357,199.90	(\$54,090.09)
5120 LONGEVITY	\$9,010.00	\$645.83	\$4,969.99	\$5,252.83	(\$282.84)
5130 SOCIAL SECURITY (FICA)	\$47,984.84	\$3,494.89	\$22,241.87	\$27,975.16	(\$5,733.29)
5140 RETIREMENT (TCDRS) . .	\$87,815.39	\$6,807.79	\$43,580.33	\$51,196.37	(\$7,616.04)
5150 WORKER'S COMP. INS . .	\$2,195.38	\$0.00	\$682.83	\$1,279.91	(\$597.08)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$19,565.64	\$19,565.64	\$0.00	\$19,565.64
5345 MILEAGE REIMBURSEMENT	\$6,246.00	\$458.32	\$3,419.37	\$3,641.42	(\$222.05)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$0.00	\$1,176.15	\$1,407.13	\$0.00	\$1,407.13
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$765,944.42	\$79,671.51	\$398,976.97	\$446,545.59	(\$47,568.62)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - JUL 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$734,810.93	\$60,350.11	\$421,780.53	\$428,394.77	(\$6,614.24)
5120 LONGEVITY	\$6,465.00	\$538.75	\$3,771.25	\$3,769.10	\$2.16
5130 SOCIAL SECURITY (FICA)	\$58,405.91	\$4,364.92	\$31,118.04	\$34,050.65	(\$2,932.61)
5140 RETIREMENT (TCDRS) . .	\$106,886.63	\$8,782.27	\$61,382.05	\$62,314.91	(\$932.86)
5150 WORKER'S COMP. INS . .	\$2,672.17	\$0.00	\$926.30	\$1,557.88	(\$631.58)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$22,200.00	\$1,841.64	\$12,891.48	\$12,942.60	(\$51.12)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$861,200.00	\$10,837.45	\$452,137.62	\$502,079.60	(\$49,941.98)
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$172.39	\$4,037.86	\$3,498.00	\$539.86
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,798,640.63	\$86,887.53	\$988,045.13	\$1,048,607.49	(\$60,562.36)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,128,034.90	\$87,915.29	\$591,686.45	\$657,644.35	(\$65,957.90)
5120 LONGEVITY	\$13,620.00	\$425.00	\$3,918.33	\$7,940.46	(\$4,022.13)
5130 SOCIAL SECURITY (FICA)	\$96,677.25	\$7,115.97	\$48,315.70	\$56,362.84	(\$8,047.14)
5140 RETIREMENT (TCDRS) . .	\$176,925.69	\$13,792.14	\$92,773.42	\$103,147.68	(\$10,374.26)
5150 WORKER'S COMP. INS . .	\$10,210.23	\$0.00	\$4,169.69	\$5,952.56	(\$1,782.87)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$42,236.62	\$1,635.41	\$27,346.17	\$24,623.95	\$2,722.22
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$67,062.50	\$71,184.30	(\$4,121.80)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$7,000.00	\$1,176.15	\$1,176.15	\$4,081.00	(\$2,904.85)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,596,804.69	\$122,234.96	\$836,448.41	\$930,937.13	(\$94,488.72)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - JUL 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$408,060.09	\$19,376.64	\$153,410.75	\$237,899.03	(\$84,488.28)
5120 LONGEVITY	\$6,435.00	\$80.00	\$1,965.00	\$3,751.61	(\$1,786.61)
5130 SOCIAL SECURITY (FICA)	\$32,133.45	\$1,423.03	\$11,404.07	\$18,733.80	(\$7,329.73)
5140 RETIREMENT (TCDRS) . .	\$58,806.31	\$2,723.93	\$21,752.62	\$34,284.08	(\$12,531.46)
5150 WORKER'S COMP. INS . .	\$2,625.49	\$0.00	\$2,307.48	\$1,530.66	\$776.82
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$2,687.97	\$18,815.79	\$0.00	\$18,815.79
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$0.00	\$0.00	\$3,235.65	(\$3,235.65)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$0.00	\$283.71	\$3,498.00	(\$3,214.29)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$519,610.34	\$26,291.57	\$209,939.42	\$302,932.83	(\$92,993.41)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$804,933.38	\$56,074.14	\$440,460.75	\$469,276.16	(\$28,815.41)
5120 LONGEVITY	\$10,525.00	\$849.58	\$6,098.31	\$6,136.08	(\$37.76)
5130 SOCIAL SECURITY (FICA)	\$68,326.62	\$4,564.36	\$35,411.11	\$39,834.42	(\$4,423.31)
5140 RETIREMENT (TCDRS) . .	\$125,042.17	\$8,746.32	\$68,345.77	\$72,899.59	(\$4,553.82)
5150 WORKER'S COMP. INS . .	\$6,960.88	\$0.00	\$2,881.88	\$4,058.19	(\$1,176.31)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$104,940.00	\$30,060.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$28,665.62	\$1,500.00	\$30,833.58	\$16,712.06	\$14,121.52
5345 MILEAGE REIMBURSEMENT	\$79,208.00	\$5,604.00	\$41,999.70	\$46,178.26	(\$4,178.56)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$6,000.00	\$0.00	\$0.00	\$3,498.00	(\$3,498.00)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,309,661.66	\$77,338.40	\$761,031.10	\$763,532.75	(\$2,501.65)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,852,128.97	\$133,822.90	\$936,640.45	\$1,079,791.19	(\$143,150.74)
5120 LONGEVITY	\$26,510.00	\$1,687.50	\$13,452.51	\$15,455.33	(\$2,002.82)
5130 SOCIAL SECURITY (FICA)	\$161,548.03	\$11,223.00	\$78,540.80	\$94,182.50	(\$15,641.70)
5140 RETIREMENT (TCDRS) . .	\$295,643.46	\$21,690.96	\$150,787.13	\$172,360.14	(\$21,573.01)
5150 WORKER'S COMP. INS . .	\$17,036.35	\$0.00	\$6,991.46	\$9,932.19	(\$2,940.73)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$2,565.62	\$2,276.35	\$2,276.35	\$1,495.76	\$780.59
5345 MILEAGE REIMBURSEMENT	\$233,796.00	\$19,425.00	\$127,733.13	\$136,303.07	(\$8,569.94)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$8,000.00	\$2,218.86	\$2,218.86	\$4,664.00	(\$2,445.14)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$2,597,228.43	\$192,344.57	\$1,318,640.69	\$1,514,184.17	(\$195,543.48)

CHANGE IN FUND EQUITY

AS OF JULY 31, 2022

FUND BALANCE ON DECEMBER 31, 2021		\$6,036,735.45
Y.T.D. REVENUES - JULY 31, 2022	\$11,122,110.94	
Y.T.D. EXPENSES - JULY 31, 2022	<u>\$8,587,040.70</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$2,535,070.24</u>
		<u>\$8,571,805.69</u>

INVESTMENTS

AS OF JULY 31, 2022

MATURITY	INVESTMENT BALANCE	ANNUALIZED FUND YIELD	DAILY DIVIDEND FACTOR	INTEREST	
	SWEEP	\$0.00	0.00000	0.000000274	\$0.00
	SWEEP	\$0.00	0.00000	0.000000274	\$0.00
	SWEEP	\$0.00	0.00000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$0.00	0.01000	0.000000274	\$0.00
	SWEEP	\$1.00	0.01000	0.000000274	\$0.00
	MONTHLY INTEREST EARNED				\$0.00
7/1/2022	7/31/2022	CHOICE IV ACCT	\$2,027,160.34	0.40000	\$688.55
			INTEREST EARNED		\$688.55
			TOTAL INTEREST FOR MONTH		\$688.55

Kim Collins

Kim Collins
Finance H/R Manager

This report is in compliance with the Public Funds Investment Act (Chapter 2256, Government Code).

prop_id	sup_group_id	sup_tax_yr	file_as_name	sup_desc	sup_num	gl_assessed	prev_assessed	curr_assessed
254	556	2020	SONG, JENNIFER JUNG-A & DEREK LOUIS	LATE ADD HS (SONG)	61	0	238443	238443
254	556	2021	SONG, JENNIFER JUNG-A & DEREK LOUIS	LATE ADD HS (SONG)	31	0	257568	257568
1204	556	2020	KLEINER, TIMOTHY	LATE ADD DP (KLEINER)	61	0	191297	191297
1318	556	2021	CALLES, JUANA	LATE ADD HS (CALLES)	31	0	174351	174351
1625	556	2021	FRITH, GARRETT & LURA-MARGARET	LATE ADD HS (FRITH)	31	0	343296	343296
1204	558	2021	KLEINER, TIMOTHY	FREEZE_REFREEZE	32	0	205636	205636
2916	556	2020	GARCIA, JESUS	ADD TO ROLL UDI STATUS	61	-89303	178607	89304
3187	556	2020	JOHNSON, GLENN A	LATE ADD HS (JOHNSON)	61	0	209030	209030
3805	555	2021	WEEMPE, GEORGE & BARBARA	FREEZE_REFREEZE	30	0	174750	174750
1823	556	2021	PADIN, JAZMINE JEAN	LATE ADD HS (PADIN)	31	0	221572	221572
2197	556	2021	ALNIGRISH, AHMAD	LATE ADD HS (ALNIGRISH)	31	0	204945	204945
2900	556	2021	PALACIOS, JOSE A & HENRIQUEZ DE PALACIOS, SANTOS LUCIA & PALACIOS,JOSE	LATE ADD HS (PALACIOS)	31	0	235781	235781
3187	556	2021	JOHNSON, GLENN A	LATE ADD HS (JOHNSON)	31	0	205000	205000
2916	558	2021	GARCIA, JESUS	FREEZE_REFREEZE	32	0	93078	93078
5136	556	2018	CARROLL, TYLER JAMES & HALEY BETH	LATE ADD DV4 (CARROLL)	85	0	270657	270657
5136	556	2019	CARROLL, TYLER JAMES & HALEY BETH	LATE ADD DV4 (CARROLL)	70	0	297723	297723
3811	556	2020	ACOSTA, ALBERTO & FRANCISCAA	LATE ADD HS (ACOSTA)	61	0	185972	185972
3878	556	2020	CISNEROS, MARGARET	REMOVE DVHSS AS OF 11/10/2020 (CISNEROS)	61	0	165160	165160
4213	556	2020	BESS, KEVIN A & KATHY	LATE ADD HS & DP (BESS)	61	0	211888	211888
4316	556	2020	CUE, BRETT & RICHARDSON, ANNA	LATE ADD HS (CUE)	61	0	232846	232846
3811	556	2021	ACOSTA, ALBERTO & FRANCISCAA	LATE ADD HS (ACOSTA)	31	0	198660	198660
3878	556	2021	CISNEROS, MARGARET	REMOVE HS, DV4S, OV65S & DVHSS (CISNEROS)	31	0	178977	178977
4312	556	2021	ELY, BRADLEY CHARLES	LATE ADD HS (ELY/DEVNEY)	31	0	257280	257280
4316	556	2021	CUE, BRETT & RICHARDSON, ANNA	LATE ADD HS (CUE)	31	-13437	269568	256131
4319	556	2021	BOSWELL, REGINALD	LATE ADD HS (BOSWELL)	31	0	176000	176000
4508	556	2021	RHODES, BRYAN C	LATE ADD HS (RHODES)	31	0	329000	329000
4734	556	2021	STORRIE, MARTHA CECILE FAMILY LIVING TRUST	LATE ADD OV65 (STORRIE)	31	0	196599	196599
5021	556	2021	GANDY, BILLY S & CARRIE A	CORRECT VALUE	31	-98751	115661	16910
4213	558	2021	BESS, KEVIN A & KATHY	FREEZE_REFREEZE	32	0	214535	214535
5136	556	2020	CARROLL, TYLER JAMES & HALEY BETH	LATE ADD DV4 (CARROLL)	61	0	327495	327495
5632	556	2020	SULLIVAN, STACEY RAY & GARDNER, LEIGH E	LATE ADD HS (SULLIVAN/GARDNER)	61	0	405090	405090
7498	556	2020	CARTER, K K & MARSHALL, M R	DP-OV65(CARTER)	61	0	435203	435203
8404	556	2020	MERKT, MARK R & MCLESTER, LIANE A	LATE ADD DP (MERKT)	61	0	295363	295363
8523	556	2020	MAZARIEGOS, RAUL ARMANDO	LATE ADD HS (MAZARIEGOS)	61	0	170145	170145
10153	556	2020	WALLER, DANA D	LATE ADD HS (WALLER)	61	0	231910	231910
11147	555	2021	BOYD, ROBERT A	FREEZE_REFREEZE	30	0	272284	272284
5136	556	2021	CARROLL, TYLER JAMES & HALEY BETH	LATE ADD DV4 (CARROLL)	31	0	359781	359781
5504	556	2021	ENGLISH, MITCHEL & KENDALL, LINDA	LATE ADD HS & OV65 (ENGLISH)	31	0	605853	605853
5632	556	2021	SULLIVAN, STACEY RAY & GARDNER, LEIGH E	LATE ADD HS (SULLIVAN/GARDNER)	31	-268	445867	445599
6111	556	2021	BELL, LISA B	LATE ADD DPS & FREEZE AMOUNTS (BELL)	31	0	289118	289118
6277	556	2021	KIM, JIN YOUNG & MYONG SON	LATE ADD OV65 (KIM)	31	0	119673	119673
6521	556	2021	BRASBERGER, MICHAEL & MORRIS, CHARLEE ROBIN	LATE ADD DV 1 & FREEZE AMOUNT (BRASBERGER)	31	0	379887	379887

prop_id	sup_group_id	sup_tax_yr	file_as_name	sup_desc	sup_num	gl_assessed	prev_assessed	curr_assessed
6844	556	2021	BRYAN, JAMES W III	LATE ADD HS (BRYAN)	31	0	376677	376677
6966	556	2021	DOELLING, JOHN & KAREN LIVING TRUST	LATE ADD OV65 (DOELLING)	31	0	337647	337647
7268	556	2021	ONCOR ELECTRIC DELIVERY CO	ADD EX-EX TO CHILD ACCOUNT 535693	31	0	3206	3206
7270	556	2021	ONCOR ELECTRIC DELIVERY CO	ADD EX-XV TO CHILD ACCOUNT 535695	31	0	17007	17007
7281	556	2021	ONCOR ELECTRIC DELIVERY CO	ADD EX-XV TO CHILD ACCOUNT 535698	31	0	5357	5357
7434	556	2021	ONCOR ELECTRIC DELIVERY CO	ADD EX-XV ON CHILD ACCOUNT 535702	31	0	5460	5460
7498	556	2021	CARTER, K K & MARSHALL, M R	DP-OV65(CARTER)	31	0	478723	478723
7599	556	2021	PERRY, MARK B & ROSIE R TRS PERRY REVOCABLE TRUST	LATE ADD OV65 (PERRY)	31	0	543575	543575
8404	556	2021	MERKT, MARK R & MCLESTER, LIANE A	LATE ADD OV65 (MERKT)	31	0	322257	322257
8523	556	2021	MAZARIEGOS, RAUL ARMANDO	LATE ADD HS (MAZARIEGOS)	31	0	182064	182064
8582	556	2021	GONZALEZ, IVAN LIVING TRUST	LATE ADD HS (GONZALEZ)	31	0	132648	132648
9064	556	2021	FLOWERS, STEVEN E & ROSALINDA M	DP-OV65(FLOWERS)	31	0	269735	269735
9162	556	2021	WICHMAN, ROBERT E & TAMARAE L	LATE ADD DVHS AS OF 02/01/2021 (WICHMAN)	31	0	351787	351787
9869	556	2021	GAYTAN, JUAN D	ADD TO ROLL UDI STATUS	31	-123046	246094	123048
10132	556	2021	RAMIREZ, TAMMY & FRANK	LATE ADD HS (RAMIREZ)	31	0	213621	213621
10153	556	2021	WALLER, DANA D	LATE ADD HS (WALLER)	31	0	249760	249760
10435	556	2021	MOSELY, KIMBERLEY D & CLINTON D	LATE ADD OV65 (MOSELY)	31	0	179685	179685
11313	556	2020	ZUNIG, RAFAEL ANTONIO III & RIDER-ZUNIGA, AMANDA	LATE ADD HS (ZUNIG/RIDER-ZUNIG)	61	0	276911	276911
11883	556	2020	CLARK, DHARMA D	LATE ADD HS (CLARK)	61	0	175000	175000
12926	556	2020	LEHMAN, DENI	LATE ADD HS & OV65 (LEHMAN)	61	0	605837	605837
13362	556	2020	GONZALEZ, PRIMITIVO & MENDEZ, ASUNCION MATA & MATA, EDGAR GONZALEZ	LATE ADD HS (GONZALEZ/MATA)	61	0	205584	205584
14876	556	2020	RICHARDSON, JIMMIE D & REGINA L	LATE ADD DP (RICHARDSON)	61	0	244549	244549
15217	556	2020	SANFORD, EDITH & TUAZON, PHILIP	LATE ADD OV65 (TUAZON)	61	0	256737	256737
15738	556	2020	SANDERS, DAVID A & CYNTHIA J	DP-OV65(SANDERS)	61	0	191681	191681
16509	556	2020	FRAGA, ALBERTO D & KARA G	LATE ADD HS (FRAGA)	61	0	247000	247000
20847	556	2020	WILLINGHAM, DONALD & HELEN	LATE ADD DVHS AS OF 12-2-2020	61	0	192647	192647
20962	556	2020	WIRTZ, MARK	DP-OV65(WIRTZ)	61	0	97259	97259
22438	556	2020	MUNGUIA, STEPHEN M	LATE ADD HS (MUNGUIA)	61	0	213723	213723
24023	556	2020	SANDOVAL, RITO & AURELIA	LATE ADD HS (SANDOVAL)	61	0	83727	83727
24246	556	2020	HERNANDEZ, MARIO A & SILVIA S	LATE ADD DP (HERNANDEZ)	61	0	72653	72653
26443	556	2020	MADISON, TODD K	LATE ADD OV65 (MADISON)	61	0	123708	123708
27308	556	2020	HARDING-FRIENDS, SUSAN E	LATE ADD OV65 (HARDING-FRIENDS)	61	0	167162	167162
27766	556	2020	CHADWICK, ALVIN L & ROSHA	DP-OV65(CHADWICK)	61	0	133264	133264
28074	556	2020	SPROAT, STEVE W & JANICE E	LATE ADD DP (SPROAT)	61	0	290677	290677
28477	556	2020	SCOTT, DARLA & HALEY SCOTT	LATE ADD HS (SCOTT)	61	0	222171	222171
11313	556	2021	ZUNIG, RAFAEL ANTONIO III & RIDER-ZUNIGA, AMANDA	LATE ADD HS (ZUNIG/RIDER-ZUNIG)	31	0	301973	301973
11789	556	2021	KIRCHHOFF, ALAN A & LINDA M TRTS OF KIRCHHOFF FAMILY TRUST W/LIFE EST	LATE ADD DVHS AS OF 10/28/2021 (KIRCHHOFF)	31	0	303561	303561
11883	556	2021	CLARK, DHARMA D	LATE ADD HS (CLARK)	31	0	170000	170000
13362	556	2021	GONZALEZ, PRIMITIVO & MENDEZ, ASUNCION MATA & MATA, EDGAR GONZALEZ	LATE ADD HS (GONZALEZ/MATA)	31	0	222826	222826
14552	556	2021	PATE, LINDA L & JOHNNY W	LATE ADD DVHS AS OF 12-1-2021 (PATE)	31	0	302522	302522

prop_id	sup_group_id	sup_tax_yr	file_as_name	sup_desc	sup_num	gl_assessed	prev_assessed	curr_assessed
15230	556	2021	JOHNSON, SHERELL	LATE ADD DVHS AS OF 11-18-2021 (JOHNSON)	31	0	300656	300656
15738	556	2021	SANDERS, DAVID A & CYNTHIA J	DP-OV65(SANDERS)	31	0	210849	210849
16052	556	2021	WHITE, DANA DELANE	LATE ADD HS (WHITE)	31	0	277212	277212
16509	556	2021	FRAGA, ALBERTO D & KARA G	LATE ADD HS (FRAGA)	31	-3131	274831	271700
16590	556	2021	BONE, MICHAEL HERNANDEZ	LATE ADD HS (BONE)	31	0	210418	210418
16598	556	2021	RILEY, BELLE & ARON	LATE ADD HS, DV4 & DVHS AS OF 8/12/2021 (RILEY)	31	0	286142	286142
17232	556	2021	ONCOR ELECTRIC DELIVERY CO	ADD EX-XV TO CHILD ACCOUNT 535700	31	0	71423	71423
17684	556	2021	ONCOR ELECTRIC DELIVERY CO	ADD EX-EX TO CHILD ACCOUNT 535684	31	0	225961	225961
19694	556	2021	DOUGLAS, CAROL & NATHAN	LATE ADD DP (DOUGLAS)	31	0	348303	348303
20847	556	2021	WILLINGHAM, DONALD & HELEN	LATE ADD DVHS (WILLINGHAM)	31	0	211912	211912
20962	556	2021	WIRTZ, MARK	DP-OV65(WIRTZ)	31	0	95633	95633
21988	556	2021	DOMES, HAYLEY A & ABIODUM ADEYANJU	LATE ADD HS (ADEYANJU)	31	0	151294	151294



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: September 7, 2022
TO: Board of Directors
FROM: Hope McClure and Kim Collins
SUBJECT: Agenda Item #11 – Consider and Approve Employee Group Health, Dental, Vision, Life, and Disability Insurance for the 2023 Plan Year

October 1 is the start of a new year for our health insurance benefits, and the Board must approve all options before we can offer them to our employees. Our District has been self-funded for 11 years. Prior to that, the District used the traditional model with premiums paid on each employee. The self-funded model has worked well for the District and proves to be a good way to control insurance costs. Our insurance agent, Kallen McCoy with AIA Life and Health Services, guides the annual rate analysis each year. He sends out renewal requests to both self-insured and fully insured carriers each year. He analyzes the responses and runs comparisons to ensure that a self-funded status is the most cost effective for the District while maintaining our level of employee benefits.

Mr. McCoy finished negotiations with the companies who submitted bids, and presented our options at a meeting last week. The self-funded model includes a re-insurance company that caps the District's claims exposure. Keeping the stop loss carrier and premium constant, even with increased claims and pharmacy, the total plan cost for self-funding still came in under every fully insured proposal received. Mr. Kallen will be presenting the renewal at the meeting.

We currently offer employees two plan options, and they pay a portion of the employee monthly cost as well as any dependent coverage elections via payroll deduction. We are proposing a slight increase to the employee portion of monthly costs.

Current:

Base Plan – Employees pay \$41 a month for a \$1,500 annual deductible plan

Buy Up Plan – Employees pay \$90 per month for a \$750.00 annual deductible plan

Proposed:

Base Plan – Employees pay \$46 a month for a \$1,500 annual deductible plan

Buy Up Plan – Employees pay \$100 per month for a \$750.00 annual deductible plan

The only change to the co-pays will be a minor increase in the ER visit. Those co-pays are as follows: General Office \$40, Specialist Office \$60, and ER \$300 per visit.

Last year we added a fourth tier for high cost medications in our pharmacy plan. We will have the same four tiers for the upcoming plan year: \$25/\$45/\$65/\$100. The pharmacy benefit manager will continue managing prescriptions to get better costs and outcomes.

The District allows retirees under 65 to stay on the insurance by reimbursing the cost of their premiums to the District. We are proposing to increase the cost of the retirees insurance by \$26.78 a month. This is a 6.1% increase, and the same percentage will apply to any dependent coverage a retiree has.

For non-medical benefits (dental, vision, life and disability), we are finalizing negotiations with MetLife (our current insurance carrier). MetLife proposed an overall premium increase of 9.59% (mostly driven by an increase in dental insurance premiums). We also have firm quotes from Principal that came in 4.58% lower than current rates. We have requested renewal rate relief from MetLife and will decide which carrier to use once they provide their best rates. Because continuity is important, we prefer to stay with MetLife. That will be determined once negotiations are finalized.

RECOMMENDATION:

To approve the Employee Group Health, Dental, Vision, Life, and Disability Insurance plans as submitted.



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

August 22, 2022

Board of Directors
Denton Appraisal District
P. O. Box 2816
Denton, TX 76202-2816

Via EMAIL and FIRST-CLASS MAIL

In Re: 2021 School District Property Value Study Invalid Findings

Dear Board Members:

Government Code Section 403.302(k) requires the Texas Comptroller of Public Accounts to notify you that the school districts listed below received an invalid finding in the 2021 School District Property Value Study.

Some invalid school districts are eligible for the statutory grace period provided by Government Code Section 403.302(l), under which our office certifies local value to the Texas Education Agency for school funding purposes for up to two years. We have indicated whether each invalid school district received state or local value and, if applicable, which year of the grace period the school district is entering.

If any school district is invalid for three consecutive years, our office must conduct an additional review of the appraisal district under the Methods and Assistance Program (MAP) in the form of a Targeted MAP review. We have indicated the number of consecutive year(s) each school district has been invalid.

<u>School District</u>	<u>2021 Finding</u>	<u>Consecutive Year</u>
Pilot Point ISD	Local- Year 1 Grace	First
Aubrey ISD	Local- Year 1 Grace	First
Sanger ISD	Local- Year 1 Grace	First

Government Code Section 403.302(k) also requires the appraisal district board of directors to hold a public meeting to discuss receipt of this notice.

Contact our office at ptad.map@cpa.texas.gov or 800-252-9121 (press 3) with any questions or concerns.

Sincerely,

Shannon Murphy, Director
Property Tax Assistance Division

cc:, Hope McClure, Chief Appraiser