





Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com



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

- ITEM 1. CONVENING OF MEETING**
- ITEM 2. ESTABLISHMENT OF QUORUM**
- ITEM 3. INVOCATION & PLEDGES OF ALLEGIANCE**
- ITEM 4. 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 5. CHIEF APPRAISER'S REPORT**
INTERIM CHIEF APPRAISER - DON SPENCER
 - A. LEVY FILE SENT TO TAX ASSESSOR/COLLECTOR**
 - B. UPDATE ON BUDGET FEEDBACK / MEETINGS WITH ENTITIES**
- 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 FROM THE PREVIOUS BOARD OF DIRECTORS MEETINGS**
 - B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS**
 - C. ACKNOWLEDGE RECEIPT OF VALUE CHANGES**
- ITEM 7. CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR OUTSTANDING 2022 FOURTH QUARTER ALLOCATIONS**
- ITEM 8. CONSIDER AND APPROVE TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PLAN AGREEMENT AND PRE-PAID RETIREES COST OF LIVING ADJUSTMENTS FOR PLAN YEAR 2023**
- ITEM 9. ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:**
 - A. DELIBERATION ON PERSONNEL MATTERS - DISCUSS CHIEF APPRAISER SEPARATION AGREEMENT**
 - B. DELIBERATION ON PERSONNEL MATTERS - DISCUSS AND CONSIDER WRITTEN EMPLOYMENT AGREEMENT AND APPOINTMENT OF CHIEF APPRAISER**
 - C. CONSULTATION WITH LEGAL COUNSEL**
 - D. ACTIVE LITIGATION UPDATE**
- ITEM 10. RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION**
- ITEM 11. DISCUSS / SET NEXT MEETING DATE AND FUTURE AGENDA ITEMS**
- ITEM 12. 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

SEPTEMBER 27, 2022

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:01 pm.

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

STAFF PRESENT: Don Spencer, Kim Collins, Misty Baptiste

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

ITEM 2: ESTABLISHMENT OF QUORUM

ITEM 3: INVOCATION AND PLEDGES

Invocation was given by Michelle French.

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

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.

No one present to address the Board

ITEM 5: CHIEF APPRAISER'S REPORT
INTERIM CHIEF DON SPENCER

A. DENTON CAD INITIATIVES

- Moving forward - out of protest season and into reappraisal

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- With the software company we do have the licenses in place for the appraisers to start field work using the mobile appraisal software - have a little bit of brush up and training for the appraisers due to updates - big push right now to get them out and inspecting and identifying changes
 - Continued focus on communication with the public and the taxing entities - want to utilize local media to make the public aware of the different cycles we are in - and what they can expect from us
 - Has had the opportunity to visit with some of the entities over the last week and a half and through that want to tap into them as a resource for communication
 - Working on addressing concerns from the entities over the so that there can be more improvement looking ahead
 - Would like to visit with some neighboring CAD's to get an idea of putting a portal in place for the taxing entities so they can have a dashboard - track protests, how many protests there are, exemptions, any points of information that would help them prepare for budgets
- B. UPDATE ON HS EXEMPTION PROGRESS**
- Started the year out behind - when DCAD sent out the letters that are required to be sent to notify homeowners that they do qualify for an exemption - sent out 15K letters at the beginning of the year and immediately received 9K back to process - with a large influx of applications and limited staff it was a difficult start
 - Temps from agency were brought in to specifically process HS exemptions
 - Down to 836 pending HS applications right now
 - Currently receive about 200-300 applications a week.
 - In November and December - we will start getting more in again due to those moving in/out and reapplying
 - Being able to catch up and work to get ahead is a great stride - compliments to the Customer Service team who works to process those as quickly as possible while manning the face to face and phone calls as well
 - Mr. Atwood inquired - how often we are required to send out the letters
 - Mr. Spencer responded - only once a year in January
 - Part of the applications which are currently pending are pending due to lacking documentation from taxpayer
 - True Roll will help with Homestead Exemption process and they are in the phase that they can test and to date have tested about 350 properties - have identified small adjustments that need to be made to import application - working through all rules
 - Those applications that will take some more focused time are the Disabled Veterans and Disabled Persons applications
 - Feeling very confident about the progress of that project
- C. RECEIPT OF PRELIMINARY MAP REVIEW RESULTS**
- Mr. Spencer received an email from the MAP (Methods and Procedures) Reviewer at the Comptroller's office.
 - Review is conducted every other year
 - Email was sent with preliminary results - official results will be sent later this year - out of 92 questions that are asked as a part of the review. Of those 92

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questions, Denton CAD received no “No’s” and no recommendations for corrections or more information.

- There are 5 mandatory Categories - met all requirements for that.
 - Denton CAD received a perfect score. Our procedures are sound and appropriate and we are following everything according to the tax code.
- D. MEETINGS WITH ENTITIES
- Mr. Spencer has been meeting with several entities either at his request or their request.
 - Putting his best foot forward to listen to questions and give them confidence that DCAD is moving forward.

Ms. Ann Pomykal asked a question about MAP in the past and whether we have had an issue passing to which Mr. Spencer said we have not had a problem in the past.

Mr. David Terre stated that an area where we are doing much better is communication. We There was some good input from the first budget proposed and the changes reflect that. Input has been good and we have made adjustments where necessary. Encouraged communication to continue to be a priority.

Mr. Alex Buck asked about the timeline of True Roll. Are we looking at first quarter-ish before it will be able to make an impact for DCAD. Mr. Spencer stated that there is an opportunity at the end of November/beginning of December that it is working for us like it should.

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

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: DISCUSS AND APPROVE AWARD OF BID FOR BANK DEPOSITORY FOR 2023-2024

Mrs. Kim Collins introduced the depository to the Board members. Denton CAD engaged Value Consulting to help with the depository bid process. This company handles a wide range of monetary transactions and this is all they do - a group of retired financial professionals. Denton CAD feels confident in their recommendations once they have walked through all the needed information. Must have a new depository in place by December. State law says it can be done in two, 2-year increments. The last depository was done in 2018 to begin in 2019. Had three companies on the interest phone call that was put together by Value Consulting. Two companies actually submitted bids - Wells Fargo and Independent

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Bank. Recommendation from Value Consulting was to go with Wells Fargo. They are very responsive and very customer service oriented. They are the best option for the district and gives the Chief the option to engage in the contracts which would begin January 1, 2023. This is a 4-year agreement. At the end of the 2nd year we have the option to renew at the prevailing terms of the time. Already seeing the benefits with changing this account structure.

Charles Stafford made a motion to approve the depository bid for 2023-2024 to Wells Fargo and authorize Chief Appraiser to execute any necessary documents. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 8. PUBLIC HEARING FOR THE 2023 DENTON CAD BUDGET

The floor was opened for any comments from the public.

TJ Gilmore, Mayor of Lewisville spoke to thank the Board for all the work they are doing. City of Lewisville is fully supportive of the staffing needs of Denton CAD. Questions from the Proposed Budget - asked for communication with the stakeholders of a 2-3 year plan of where we are and where we would like to be. Would like to see that down on paper and get buy-in from the entities. Another question from Mayor Gilmore and other elected officials - the reserves of Six Million dollars seems to be high - without knowing the policies of why it is the way it is or why it is being held and what is the intention to do with that. What is the vision for that?

Ann Pomykal moved to close the Public Hearing. Charles Stafford Seconded. The motion passed and the vote was unanimous.

ITEM 9: CONSIDER AND ADOPT THE 2023 DENTON CAD BUDGET

David Terre commented on the intent and necessity of better communication which was discussed earlier in the meeting and was identified as a priority moving forward.

Alex Buck commented on the reserves of Six Million Dollars and asked if the intention is to buy, rent, build for the future building of Denton CAD. Kim Collins stated that 1 Million Dollars is intended to buy down allocations, 1.7 Million is earmarked for future building, TCDRS portion if there is any liability that would need to be bought down, a portion is allocated for unforeseen legal possibilities, there is a possibility for some to be reallocated if the Board decided to do that. Money can continue to be put towards the possibility of a new building as not to ask the entities for as much in the future. 1 million was allocated to buy down Denton CAD's contribution.

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Ann Pomykal made a motion to approve the 2023 Denton CAD Budget as presented. David Terre seconded the motion. The motion passed and the vote was unanimous.

ITEM 10: ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:

- A. DELIBERATION ON PERSONNEL MATTERS - DISCUSS CHIEF APPRAISER SEPARATION AGREEMENT/DISCUSS APPOINTMENT OF NEW CHIEF APPRAISER
- B. UPDATE ON ACTIVE LITIGATION
- C. CONSULTATION WITH LEGAL COUNSEL

Board went it to Executive Session at 3:28

ITEM 11: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION

Board reconvened following Executive Session at 4:37

Alex Buck moved that the Board retain Fanning, Harper to negotiate a contract for employment of Don Spencer as the Denton Central Appraisal District Chief Appraiser. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 12: DISCUSS/SET NEXT MEETING DATE AND FUTURE AGENDA ITEMS

Next meeting is Thursday, October 13 at 3:00.

ITEM 13: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 4:38

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District August 2022 Financials

AGENDA ITEM #6B

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

Balance Sheet Notes:

- Cash accounts are being consolidated into the Operating account and are reflected as same this month
- Current *Reserved for Contingency* balance is \$1,113,230

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 (\$490,751.17).
- *YTD Actual Compared to YTD Budget* is under budget across most expenses. Notable exceptions are explained below:
 - *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 August 2022 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF AUGUST 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 AUGUST 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	\$46,460.46
Checking Account - Operating Account	\$7,552,292.84
Investment Account	\$0.00
2022 Prepaid Expenses	\$7,144.63

TOTAL ASSETS

\$7,607,254.23

*****LIABILITIES & FUND EQUITY*****

FUND EQUITY:

Fund Balance - As Of August 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)	\$1,570,518.78

TOTAL FUND EQUITY

\$7,607,254.23

REVENUE REPORT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - AUG REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$14,756,793.83	\$71,512.68	\$11,154,451.35	\$9,739,483.93	\$1,414,967.42
IS SERVICES	\$500.00	\$0.00	\$0.00	\$330.00	(\$330.00)
MISC REVENUE	\$2,500.00	\$0.00	\$29,337.14	\$1,650.00	\$27,687.14
INTEREST INCOME . . .	\$14,500.00	\$177.91	\$10,013.04	\$9,570.00	\$443.04
APPRAISAL DISTRICT . .	\$550,000.00	\$0.00	\$0.00	\$363,000.00	(\$363,000.00)
TOTALS	\$15,324,293.83	\$71,690.59	\$11,193,801.53	\$10,114,033.93	\$1,079,767.60

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$7,188,342.26	\$531,484.58	\$4,144,257.29	\$4,744,305.89	(\$600,048.60)
5120 LONGEVITY	\$89,560.00	\$5,376.25	\$47,385.82	\$59,109.60	(\$11,723.78)
5130 SOCIAL SECURITY (FICA)	\$595,820.42	\$41,880.87	\$326,117.96	\$393,241.48	(\$67,123.52)
5140 RETIREMENT (TCDRS) . .	\$1,263,990.00	\$80,836.88	\$630,619.19	\$834,233.40	(\$203,614.21)
5150 WORKER'S COMP. INS . .	\$51,262.16	\$0.00	\$21,951.03	\$33,833.03	(\$11,882.00)
5160 GROUP HEALTH INSURANCE	\$1,509,217.74	\$78,120.77	\$949,778.47	\$996,083.71	(\$46,305.24)
5210 MEMBERSHIPS & DUES . .	\$22,330.00	\$447.46	\$14,544.46	\$14,737.80	(\$193.34)
5220 TRAINING - SCHOOLS, CONF	\$87,740.00	\$2,300.46	\$44,280.46	\$57,908.40	(\$13,627.94)
5310 APPRAISAL REVIEW BOARD	\$418,035.00	\$28,065.00	\$191,525.00	\$275,903.10	(\$84,378.10)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$118,800.00	\$16,200.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$450,000.00	\$50,029.30	\$238,177.76	\$297,000.00	(\$58,822.24)
5330 AUDIT & PAYROLL SERVICES	\$41,000.00	\$1,525.02	\$32,025.49	\$27,060.00	\$4,965.49
5340 SUBSCRIPTIONS & CONTRACTS	\$624,572.86	\$8,126.27	\$327,722.68	\$412,218.09	(\$84,495.41)
5345 MILEAGE REIMBURSEMENT	\$515,008.00	\$42,307.94	\$323,289.94	\$339,905.28	(\$16,615.34)
5350 GENERAL INSURANCE. . .	\$33,410.62	\$0.00	\$24,792.30	\$22,051.01	\$2,741.29
5360 PRINTING SERVICES. . .	\$159,355.00	\$25,337.22	\$130,344.89	\$105,174.30	\$25,170.59
5370 POSTAGE & FREIGHT. . .	\$333,007.78	\$18,449.66	\$294,600.21	\$219,785.13	\$74,815.08
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$2,893.00	\$9,221.50	\$3,960.00	\$5,261.50
5390 OFFICE SUPPLIES.	\$69,650.00	\$5,126.74	\$28,805.33	\$45,969.00	(\$17,163.67)
5410 EQUIPMENT MAINTENANCE.	\$18,950.00	\$196.00	\$12,695.81	\$12,507.00	\$188.81
5420 INFORMATION SERVICES MAINT.	\$861,200.00	\$5,896.97	\$458,034.59	\$568,392.00	(\$110,357.41)
5430 UTILITIES-ELEC & WATER	\$85,971.00	\$7,862.53	\$51,980.65	\$56,740.86	(\$4,760.21)
5440 TELEPHONE.	\$99,508.00	\$8,571.21	\$60,202.80	\$65,675.28	(\$5,472.48)
5450 BUILDING MAINTENANCE .	\$170,011.00	\$14,470.11	\$90,645.23	\$112,207.26	(\$21,562.03)
5510 FURNITURE & EQUIPMENT.	\$70,000.00	\$0.00	\$11,186.05	\$46,200.00	(\$35,013.95)
5520 BUILDING & LAND IMPR .	\$50,000.00	\$0.00	\$516,345.06	\$33,000.00	\$483,345.06
5610 CONTINGENCY.	\$71,161.74	\$0.00	\$15,458.68	\$46,966.75	(\$31,508.07)
5620 MISCELLANEOUS.	\$39,500.00	\$6,226.43	\$33,962.03	\$26,070.00	\$7,892.03
5630 SEASONAL LABOR.	\$150,000.00	\$64,706.35	\$409,649.41	\$99,000.00	\$310,649.41
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$69,690.24	\$6,005.03	\$48,682.66	\$45,995.56	\$2,687.10
TOTALS	\$15,324,293.83	\$1,036,242.05	\$9,623,282.75	\$10,114,033.92	(\$490,751.17)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$190,600.00	\$0.00	\$0.00	\$125,796.00	(\$125,796.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$14,580.90	\$0.00	\$0.00	\$9,623.39	(\$9,623.39)
5140 RETIREMENT (TCDRS) . .	\$201,060.68	\$0.00	\$0.00	\$132,700.05	(\$132,700.05)
5150 WORKER'S COMP. INS . .	\$1,162.66	\$0.00	\$800.45	\$767.36	\$33.09
5160 GROUP HEALTH INSURANCE	\$1,509,217.74	\$78,120.77	\$949,778.47	\$996,083.71	(\$46,305.24)
5210 REGISTRATION & DUES. .	\$22,330.00	\$447.46	\$14,459.46	\$14,737.80	(\$278.34)
5220 SCHOOLS & TRAVEL . . .	\$87,740.00	\$2,300.46	\$44,280.46	\$57,908.40	(\$13,627.94)
5310 APPRAISAL REVIEW BOARD	\$418,035.00	\$28,065.00	\$191,525.00	\$275,903.10	(\$84,378.10)
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	\$50,029.30	\$238,177.76	\$297,000.00	(\$58,822.24)
5330 AUDIT & PAYROLL SERVICES	\$41,000.00	\$1,525.02	\$32,025.49	\$27,060.00	\$4,965.49
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$165,392.50	\$295,746.00	(\$130,353.50)
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$33,410.62	\$0.00	\$24,792.30	\$22,051.01	\$2,741.29
5360 PRINTING SERVICES. . .	\$159,355.00	\$25,337.22	\$130,344.89	\$105,174.30	\$25,170.59
5370 POSTAGE & FREIGHT. . .	\$333,007.78	\$18,449.66	\$294,600.21	\$219,785.13	\$74,815.08
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$2,893.00	\$9,221.50	\$3,960.00	\$5,261.50
5390 OFFICE SUPPLIES.	\$69,650.00	\$5,126.74	\$28,805.33	\$45,969.00	(\$17,163.67)
5410 EQUIPMENT MAINTENANCE.	\$18,950.00	\$196.00	\$12,695.81	\$12,507.00	\$188.81
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$85,971.00	\$7,862.53	\$51,980.65	\$56,740.86	(\$4,760.21)
5440 TELEPHONE.	\$99,508.00	\$8,571.21	\$60,202.80	\$65,675.28	(\$5,472.48)
5450 BUILDING MAINTENANCE .	\$170,011.00	\$14,470.11	\$90,645.23	\$112,207.26	(\$21,562.03)
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$0.00	\$12,540.00	(\$12,540.00)
5520 BUILDING & LAND IMPR .	\$50,000.00	\$0.00	\$516,345.06	\$33,000.00	\$483,345.06
5610 CONTINGENCY.	\$71,161.74	\$0.00	\$15,458.68	\$46,966.75	(\$31,508.07)
5620 MISCELLANEOUS.	\$39,500.00	\$6,226.43	\$33,962.03	\$26,070.00	\$7,892.03
5630 SEASONAL LABOR	\$150,000.00	\$64,706.35	\$409,649.41	\$99,000.00	\$310,649.41
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$69,690.24	\$6,005.03	\$48,682.66	\$45,995.56	\$2,687.10
TOTALS	\$4,759,042.36	\$320,332.29	\$3,363,826.15	\$3,140,967.96	\$222,858.19

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$786,108.86	\$71,089.25	\$502,029.76	\$518,831.85	(\$16,802.09)
5120 LONGEVITY	\$7,415.00	\$617.92	\$4,943.36	\$4,893.90	\$49.46
5130 SOCIAL SECURITY (FICA)	\$63,676.60	\$5,484.87	\$38,441.74	\$42,026.56	(\$3,584.82)
5140 RETIREMENT (TCDRS) . .	\$115,755.34	\$10,408.18	\$73,764.70	\$76,398.52	(\$2,633.82)
5150 WORKER'S COMP. INS . .	\$5,997.64	\$0.00	\$2,285.14	\$3,958.44	(\$1,673.30)
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	\$4,047.78	\$26,992.91	\$25,641.00	\$1,351.91
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	\$1,710.19	\$3,960.00	(\$2,249.81)
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	\$91,648.00	\$650,167.80	\$675,710.27	(\$25,542.47)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$670,972.33	\$50,475.35	\$385,218.81	\$442,841.74	(\$57,622.93)
5120 LONGEVITY	\$9,580.00	\$531.67	\$4,040.41	\$6,322.80	(\$2,282.39)
5130 SOCIAL SECURITY (FICA)	\$52,486.83	\$3,710.18	\$27,958.81	\$34,641.31	(\$6,682.50)
5140 RETIREMENT (TCDRS) . .	\$96,054.33	\$7,205.15	\$55,009.62	\$63,395.86	(\$8,386.24)
5150 WORKER'S COMP. INS . .	\$2,401.36	\$0.00	\$905.80	\$1,584.90	(\$679.10)
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	\$55,818.72	\$67,983.30	(\$12,164.58)
5345 MILEAGE REIMBURSEMENT	\$7,058.00	\$765.20	\$5,695.89	\$4,658.28	\$1,037.61
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	\$352.15	\$3,960.00	(\$3,607.85)
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	\$63,139.89	\$535,085.21	\$625,388.18	(\$90,302.97)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$612,692.80	\$47,549.69	\$350,659.50	\$404,377.25	(\$53,717.75)
5120 LONGEVITY	\$9,010.00	\$645.83	\$5,615.82	\$5,946.60	(\$330.78)
5130 SOCIAL SECURITY (FICA)	\$47,984.84	\$3,512.24	\$25,754.11	\$31,669.99	(\$5,915.88)
5140 RETIREMENT (TCDRS) . .	\$87,815.39	\$6,811.54	\$50,391.87	\$57,958.16	(\$7,566.29)
5150 WORKER'S COMP. INS . .	\$2,195.38	\$0.00	\$682.83	\$1,448.95	(\$766.12)
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	\$2,512.50	\$22,078.14	\$0.00	\$22,078.14
5345 MILEAGE REIMBURSEMENT	\$6,246.00	\$458.32	\$3,877.69	\$4,122.36	(\$244.67)
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	\$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	\$61,490.12	\$460,467.09	\$505,523.31	(\$45,056.22)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - AUG 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$734,810.93	\$63,654.51	\$485,435.04	\$484,975.21	\$459.83
5120 LONGEVITY	\$6,465.00	\$538.75	\$4,310.00	\$4,266.90	\$43.10
5130 SOCIAL SECURITY (FICA)	\$58,405.91	\$4,668.25	\$35,786.29	\$38,547.90	(\$2,761.61)
5140 RETIREMENT (TCDRS) . .	\$106,886.63	\$9,244.89	\$70,626.94	\$70,545.18	\$81.76
5150 WORKER'S COMP. INS . .	\$2,672.17	\$0.00	\$926.30	\$1,763.63	(\$837.33)
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	\$14,733.12	\$14,652.00	\$81.12
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	\$5,896.97	\$458,034.59	\$568,392.00	(\$110,357.41)
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	\$4,037.86	\$3,960.00	\$77.86
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	\$85,845.01	\$1,073,890.14	\$1,187,102.82	(\$113,212.68)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,128,034.90	\$88,171.90	\$679,858.35	\$744,503.03	(\$64,644.68)
5120 LONGEVITY	\$13,620.00	\$425.00	\$4,343.33	\$8,989.20	(\$4,645.87)
5130 SOCIAL SECURITY (FICA)	\$96,677.25	\$7,169.17	\$55,484.87	\$63,806.99	(\$8,322.12)
5140 RETIREMENT (TCDRS) . .	\$176,925.69	\$13,828.07	\$106,601.49	\$116,770.96	(\$10,169.47)
5150 WORKER'S COMP. INS . .	\$10,210.23	\$0.00	\$4,169.69	\$6,738.75	(\$2,569.06)
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	\$973.46	\$28,319.63	\$27,876.17	\$443.46
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$77,237.50	\$80,586.00	(\$3,348.50)
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	\$1,176.15	\$4,620.00	(\$3,443.85)
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	\$120,742.60	\$957,191.01	\$1,053,891.10	(\$96,700.09)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - AUG 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$408,060.09	\$20,646.84	\$174,057.59	\$269,319.66	(\$95,262.07)
5120 LONGEVITY	\$6,435.00	\$80.00	\$2,045.00	\$4,247.10	(\$2,202.10)
5130 SOCIAL SECURITY (FICA)	\$32,133.45	\$1,531.65	\$12,935.72	\$21,208.08	(\$8,272.36)
5140 RETIREMENT (TCDRS) . .	\$58,806.31	\$2,901.76	\$24,654.38	\$38,812.16	(\$14,157.78)
5150 WORKER'S COMP. INS . .	\$2,625.49	\$0.00	\$2,307.48	\$1,732.82	\$574.66
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	\$21,503.76	\$0.00	\$21,503.76
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$0.00	\$0.00	\$3,663.00	(\$3,663.00)
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	\$3,960.00	(\$3,676.29)
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	\$27,848.22	\$237,787.64	\$342,942.82	(\$105,155.18)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	2022 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2022	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$804,933.38	\$56,074.14	\$496,534.89	\$531,256.03	(\$34,721.14)
5120 LONGEVITY	\$10,525.00	\$849.58	\$6,947.89	\$6,946.50	\$1.39
5130 SOCIAL SECURITY (FICA)	\$68,326.62	\$4,587.31	\$39,998.42	\$45,095.57	(\$5,097.15)
5140 RETIREMENT (TCDRS) . .	\$125,042.17	\$8,746.32	\$77,092.09	\$82,527.83	(\$5,435.74)
5150 WORKER'S COMP. INS . .	\$6,960.88	\$0.00	\$2,881.88	\$4,594.18	(\$1,712.30)
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	\$118,800.00	\$16,200.00
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	\$32,333.58	\$18,919.31	\$13,414.27
5345 MILEAGE REIMBURSEMENT	\$79,208.00	\$5,595.00	\$47,594.70	\$52,277.28	(\$4,682.58)
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	\$0.00	\$0.00	\$3,960.00	(\$3,960.00)
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	\$77,352.35	\$838,383.45	\$864,376.70	(\$25,993.25)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2022

	EXPENSES			BUDGET	YTD ACTUAL
	2022 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - AUG 2022	COMPARED TO YTD BUDGET
5110 SALARIES	\$1,852,128.97	\$133,822.90	\$1,070,463.35	\$1,222,405.12	(\$151,941.77)
5120 LONGEVITY	\$26,510.00	\$1,687.50	\$15,140.01	\$17,496.60	(\$2,356.59)
5130 SOCIAL SECURITY (FICA)	\$161,548.03	\$11,217.20	\$89,758.00	\$106,621.70	(\$16,863.70)
5140 RETIREMENT (TCDRS) . .	\$295,643.46	\$21,690.97	\$172,478.10	\$195,124.68	(\$22,646.58)
5150 WORKER'S COMP. INS . .	\$17,036.35	\$0.00	\$6,991.46	\$11,243.99	(\$4,252.53)
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	\$2,276.35	\$1,693.31	\$583.04
5345 MILEAGE REIMBURSEMENT	\$233,796.00	\$19,425.00	\$147,158.13	\$154,305.36	(\$7,147.23)
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	\$2,218.86	\$5,280.00	(\$3,061.14)
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	\$187,843.57	\$1,506,484.26	\$1,714,170.76	(\$207,686.50)

CHANGE IN FUND EQUITY

AS OF AUGUST 31, 2022

FUND BALANCE ON DECEMBER 31, 2021		\$6,036,735.45
Y.T.D. REVENUES - AUGUST 31, 2022	\$11,193,801.53	
Y.T.D. EXPENSES - AUGUST 31, 2022	<u>\$9,623,282.75</u>	
Y.T.D. EXCESS REVENUES/ (EXPENSES)		<u>\$1,570,518.78</u>
		<u>\$7,607,254.23</u>

INVESTMENTS

AS OF AUGUST 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	\$1.00	0.01000	0.000000274	\$0.00
		MONTHLY INTEREST EARNED		<u>\$0.00</u>	
7/1/2022	7/31/2022	CHOICE IV ACCT	\$0.00	0.40000	\$0.00
		INTEREST EARNED		<u>\$0.00</u>	
		TOTAL INTEREST FOR MONTH		<u>\$0.00</u>	




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
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

DATE: October 5, 2022

TO: Board of Directors

FROM: Kim Collins, HR Finance Manager

SUBJECT: Agenda Item #7 – Consider and Take Action on Penalties and Interest for outstanding 2022 Fourth Quarter Allocations

The Texas Property Tax Code, Section 6.06 (e) outlines the payment schedule for taxing units and establishes a penalty of 5% and interest rate accrued at 10% for any delinquent payments. Attached you will find a list of entities and their corresponding outstanding payment amounts as of September 30 for the 2022 Fourth Quarter Allocation invoices. Invoices totaling \$3,601,901.21 were mailed on September 1, 2022 with a due date of September 30, 2022. I have notated one deposit made in October for payments received after September 30.

The Board has the discretion to waive penalty and interest as they see fit. The interest and penalties are calculated at the statutory rates and shown for your consideration.

RECOMMENDATION:

To waive penalty and interest on outstanding 2022 Fourth Quarter Allocations as of September 30, 2022.



DENTON CENTRAL APPRAISAL DISTRICT
Outstanding Allocations as of 09.30.22

Entity	Quarter	Amount	Penalty	Interest as of 09.30.22	
Denton Co. MUD #9	3Q	\$531.91	\$26.60	17.73	<i>deposited 10.05.22</i>
Celina ISD	4Q	\$1,390.31	\$69.52	11.58	
Denton County	4Q	\$423,009.13	\$21,150.46	3523.67	<i>deposited 10.05.22</i>
City of Carrollton	4Q	\$81,206.22	\$4,060.31	676.45	
City of Dallas	4Q	\$20,568.32	\$1,028.42	171.33	<i>deposited 10.05.22</i>
City of Lewisville	4Q	\$110,537.17	\$5,526.86	920.77	
Town of Little Elm	4Q	\$47,870.54	\$2,393.53	398.76	<i>deposited 10.05.22</i>
City of Pilot Point	4Q	\$3,745.96	\$187.30	31.20	
Denton Co LID #1	4Q	\$1,732.66	\$86.63	14.43	
Oak Point WCID #4	4Q	\$1,596.41	\$79.82	13.30	<i>deposited 10.05.22</i>
Denton Co MUD #9	4Q	\$531.91	\$26.60	4.43	<i>deposited 10.05.22</i>
Big Sky MUD	4Q	\$279.77	\$13.99	2.33	
		\$693,000.31	\$34,650.02	\$5,785.99	
10.05.22 Deposit		-\$494,108.22			
		\$198,892.09			



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: October 6, 2022
TO: Board of Directors
FROM: Don Spencer, Interim Chief Appraiser
SUBJECT: Agenda Item #8 – Consider and Approve Texas County and District Retirement System Plan Agreement and Pre-Paid Retirees Cost of Living Adjustments for Plan Year 2023

The 2022 Adopted Budget includes a line item for prepaying a cost of living adjustment (COLA) for retirees effective January 1, 2023. COLA's are designed to help a retiree keep pace with price increases which occur annually across all sectors of our economy from food to energy. The Texas County and District Retirement System (TCDRS) offers a flat rate COLA as well as a COLA tied to CPI. TCDRS supplied us with documentation that illustrates cost associated with these two types of COLA's for our specific retirees.

After reviewing these costs, Staff is proposing to adopt a 1% flat rate COLA which provides a small increase for every retiree. The Board passed a 1% flat rate COLA last year (for 2022) but no COLA for 2021. The 2023 costs for the 1% flat rate, 100% CPI and 80% CPI are attached for your reference. A CPI COLA is designed to "recover lost purchasing power" for all employees and has a very large cost associated this year. The 2023 1% flat rate comes closest to matching our budgeted funds of \$160,000. We are proposing to pre-pay the adjustment of \$203,871. The additional \$43,871 will come from Reserves. The Texas County and District Retirement System requires the Board to approve the adjustment annually.

RECOMMENDATION:

To approve the Proposed TCDRS Plan as submitted



PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2023

Denton Central Appraisal District

CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	100% prefunded	80% prefunded	1% prefunded
Basic Plan Options				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	175%	175%	175%	175%
Retirement Eligibility				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	20 yrs of service	20 yrs of service	20 yrs of service	20 yrs of service
Optional Benefits				
Partial Lump-Sum Payment at Retirement	No	No	No	No
Group Term Life	ACTIVE-ONLY	ACTIVE-ONLY	ACTIVE-ONLY	ACTIVE-ONLY
COLA	N/A	100% CPI	80% CPI	1% FLAT
Retirement Plan Funding				
Normal Cost Rate	10.21%	10.21%	10.21%	10.21%
UAAL/(OAAL) Rate	1.58%	1.58%	1.58%	1.58%
Required Rate	11.79%	11.79%	11.79%	11.79%
Elected Rate	14.00%	14.00%	14.00%	14.00%
Additional Employer Contribution	\$0.00	\$1,722,951.00	\$1,173,837.00	\$203,871.00
Total Contribution Rate				
Retirement Plan Rate	14.00%	14.00%	14.00%	14.00%
Group Term Life Rate	0.08%	0.08%	0.08%	0.08%
Total Contribution Rate	14.08%	14.08%	14.08%	14.08%
Valuation Results				
Actuarial Accrued Liability	\$44,108,442	\$45,711,187	\$45,200,383	\$44,298,089
Actuarial Value of Assets	\$42,566,919	\$44,169,664	\$43,658,860	\$42,756,566
Unfunded/(Overfunded) Actuarial Liability	\$1,541,523	\$1,541,523	\$1,541,523	\$1,541,523
Funded Ratio	96.5%	96.6%	96.6%	96.5%