




Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

Board of Directors Meeting
February 24th Meeting was Rescheduled Due to Weather

New Date:
March 03, 2022
3:00 PM
3901 Morse Street
Denton, Texas
AGENDA

- ITEM 1. CONVENING OF MEETING
- ITEM 2. INVOCATION
- ITEM 3. PLEDGE 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. PROGRESS REPORT
HOPE MCCLURE AND DON SPENCER
- 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
 - D. 2022 INVESTMENT POLICY
- ITEM 7. CONSIDER AND APPOINT NEW TAXPAYER LIAISON OFFICER
- ITEM 8. CONSIDER AND APPOINT TWO NEW AG ADVISORY BOARD MEMBERS
- ITEM 9. CONSIDER AND APPROVE HIRING A COMPANY TO CONDUCT A NEEDS ASSESSMENT FOR DCAD
- ITEM 10. 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 11. RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION, AS NEEDED
- 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.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

AGENDA ITEM #6

Consent Agenda

- A. Approval of Minutes of the Previous Board of Directors Meetings - Minutes from January 27, 2022
- B. Acknowledge Receipt of Monthly Financial Statements - December Financials
- C. Acknowledge Receipt of Value Changes
- D. 2022 Investment Policy -
There are no changes from last year's approved policy. All funds are kept in Wells Fargo bank and are fully collateralized. The HR Finance Manager will be taking the required bi-annual CEU's this summer as set out in the Public Funds Investment Act.

Recommendation

To approve the Consent Agenda as submitted.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com


DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MINUTES
JANUARY 27, 2022

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Charles Stafford convened the meeting at 3:01 pm.

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

STAFF PRESENT: Hope McClure, Don Spencer, Kim Collins,
Misty Baptiste, Jon Martin, Windy Nash, Chuck
Saling, Mark Sayler, Jenna Simek, David
Steele, Rebecca Townsend

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

INVITED GUESTS: Joe Longoria and Larry Reeves

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: SWEARING IN NEW BOARD OF DIRECTORS

Misty Baptiste administered the Oath of Office to the 2022-2023 Board of Directors.

ITEM 5: ELECTION OF OFFICERS FOR BOARD OF DIRECTORS

The floor was opened for nominations for the Officers of the Board of Directors.

Minutes - Board of Directors Meeting of January 27, 2022

David Terre addressed all by speaking about the need for each member to be up for their assigned/given task.

David Terre nominated Charles Stafford for Chairman

Michelle French seconded the motion

Alex Buck nominated Roy Atwood for Chairman

Ann Pomykal seconded the motion

Charles Stafford closed the nominations and called for a vote -

3 Votes for Roy Atwood

2 Votes for Charles Stafford

Roy Atwood was voted in as Board Chairman

Roy Atwood opened the nominations for Vice Chairman

Ann Pomykal nominated Alex Buck

David Terre nominated Charles Stafford

Roy Atwood closed the nominations and called for a vote -

2 votes for Alex Buck

3 votes for Charles Stafford

Charles Stafford is voted in as Board Vice Chairman

Roy Atwood opened the nominations for Secretary

Alex Buck nominated Ann Pomykal

Ann Pomykal is voted in unanimous as Board Secretary

ITEM 6: OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS

Tommy Marshall of Sanger addressed the Board on something he would like to see changed. He would like for the appraisal district to post preliminary changes to values on the website, before the values are certified. Mr. Marshall asked that the appraisal district update values as they are agreed upon, and not wait until they are actually certified by the Chief Appraiser and Appraisal Review Board.

ITEM 7: PROGRESS REPORTS

Joe Longoria, Attorney with Perdue, Brandon, Fielder, Collins and Mott, was asked to give a Board orientation. He gave a brief history of the Texas Property Tax Code and the reason why Appraisal Districts were created. He informed the two new board members they would need to take the Open Meetings Act and the Public Information Act training within 90 days of taking office. Then he gave an overview of the Do's and Dont's of an Appraisal District Board of Directors.

After the Board's orientation, David Terre presented George Pryor, former Board of Director, with a plaque for his service to the Denton Central Appraisal District Board of Directors over the last four years.

Minutes - Board of Directors Meeting of January 27, 2022

The Chief Appraiser then asked the District staff present (Deputy Chief, Department Managers, Legal and IT) to present and speak to the Board about their roles, their department's responsibilities and the successes and challenges they have faced the last two years.

David Terre spoke to the hard work done by the Chief Appraiser over the last two years of listening to the managers and departments and celebrated the great work Denton CAD has accomplished. David Terre continued to highlight the need for a new facility and more employees. He also acknowledged the challenge in front of the Board of Directors to do their part in helping the District with the growth of the county and the needs that present over the next two years.

Hope McClure presented a powerpoint to the Board of Directors and the Denton County Entities in attendance. She discussed the successes and challenges she has faced over the last two years and where she would like to see the District grow and improve in the next two years.

Larry Reeves from the District's property appraisal software, Harris Govern, spoke to the Board of Directors. He highlighted Harris Govern's desire to grow and continue to improve the software with the growth of Denton County. Larry also spoke about the software conversion to get the District back to Harris Govern, he acknowledged the "heroic work" the District did to make the conversion happen and complemented Hope and Don on their leadership.

After presentations, Roy Atwood called for a break at 6:20 pm.
The Board of Directors reconvened at 6:29 pm.

Michelle French felt she needed to address the view from the Tax Assessor/Collector side of things. She explained to the Board how that the conversion and delays have affected her and her team as well.

ITEM 8: 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

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

ITEM 9: CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR
OUTSTANDING 2022 FIRST QUARTER ALLOCATIONS

Kim Collins opened the floor to questions about the first quarter allocations. The District sends out allocations four times a year to the Denton County Taxing Jurisdictions. The District is required by law to report the Taxing Jurisdictions who have either not paid or are late at the time of the next Board Meeting. Prior boards have chosen to waive the penalties and interests on the taxing jurisdictions, but asked the District to track a pattern of habitual offenders.

Charles Stafford made a motion to waive the penalties and interest to the Denton County Taxing Jurisdictions. Alex Buck 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. CONSULTATION WITH LEGAL COUNSEL
- B. DELIBERATION ON PERSONNEL MATTERS

The Board went into executive session at 6:44 pm.

ITEM 11: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED
IN EXECUTIVE SESSION, AS NEEDED

The Board reconvened at 7:56 pm.

ITEM 12: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 7:57 pm.

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District December 2021 Financials

AGENDA ITEM #6B

Please find attached the Monthly Financial Report as of December 31, 2021. Highlights are listed below.

Balance Sheet Notes

- Deferred Revenue of \$2,026,501 is the 2022 First Quarter Allocation payments received
- 2020 Excess Revenue over Expenditures is reflected in increased *Reserved for Contingency* balance
- 2021 Unaudited Excess Revenue is \$568,374

Revenue Notes

- Revenue reflects billing for four quarters – twelve months - (Dec 1, Mar 1, Jun 1 and Sept 1) of 2021 Allocation payments and the “Budget” benchmark in December is also calculated on twelve months
- Unaudited YTD Revenue is \$13,700,948.72
- The budgeted transfer from *Reserved for Entity Allocation Stabilization* is unnecessary. Please note that the elimination of the transfer “reduces” total budgeted income. This reduction is the difference between 2021 Actual Expenses compared to Budgeted of (\$1,057,375.32) and the \$568,374 reflected as Excess Revenue.
- The unaudited Current Year Excess Revenue/(Expenses) of \$568,374 will be reclassified to the *Reserved for Contingency Equity Fund* in January. When the audit is complete and the auditor’s adjustments to the excess are made, Staff will bring recommendations to the Board for use of the remaining funds. Two necessary increases would be to the *Entity Allocation Stabilization* reserve to buffer against budget increases to the entities and the *Land Acquisition* reserve as the Districts pursue options for more office space to keep up with needed staff and ARB meeting room increases.

Expense Notes

- Year-to-Date Actual Expenditures are under Budget Year-to-Date by (\$1,057,375.32). The 12.31.20 excess PTO balance payouts skewed salary numbers for *Appeals* and *Business Personal Property* departments. The funds to cover these payouts are balanced by monies from the *Current Year Excess Revenue/(Expense)*.

- All departmental overages and underages are currently unaudited, but we do not expect them to change appreciably. When you review the Expense Report for All Departments, all line items are under budget with the exception of *Building and Land Improvements*, *Miscellaneous*, *Seasonal Labor*, and *Equipment Payments*.
 - The expenditure *Building & Land Improvements*, 5520, reflects a combination of minor roof repairs, the carryover of the 2020 authorized ARB renovations, and initial architect costs for Phase II Renovations. All damage incurred and repaired this year from the burst pipe during the February 2021 ice storm was covered by insurance proceeds.
 - *Miscellaneous*, 5620, had increased hiring expenses and the purchase of an electronic badge scanning system that tracks hours and is tied to our third party payroll vendor.
 - *Seasonal Labor*, 5630, is the largest overage and is covered with our *Current Year Excess Revenue/(Expense)*. We use a staffing agency to provide needed man hours for the following: normal protest season work previously covered with temporary employees, ongoing staffing shortages, and workloads associated with increased parcel counts. This resource is used to offset staffing shortages.
 - *Equipment Payments*, 5920, carries the costs for copiers, postage machines, and two large annual payments for mobile video and street level aerial views used in the appraisal process. Staff learned of a product in early 2021 that would analyze our data and identify properties that potentially had erroneous homestead exemptions. The software was deemed beneficial, and we entered into an agreement. The software handles a process normally handled by staff in a much quicker fashion, thereby increasing the integrity of the total tax roll and ensuring that our entities receive the full taxable value of properties.

Recommendation

To approve December 2021 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF DECEMBER 31, 2021

TABLE OF CONTENTS

BALANCE SHEET	PAGE 3
REVENUE REPORT-BUDGET AND ACTUAL	PAGE 4
EXPENSE REPORT-BUDGET AND ACTUAL	PAGE 5
EXPENSE REPORT-BUDGET AND ACTUAL BY DEPARTMENT	PAGE 6 - 14
CHANGE IN FUND EQUITY	PAGE 15
INVESTMENTS	PAGE 16

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 DECEMBER 31, 2021

*****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	\$3,100.46
Checking Account - Sweep Account	\$5,905,250.10
Investment Account	\$2,024,748.08
2021 Prepaid Expenses	\$83,781.51

TOTAL ASSETS

\$8,063,236.45

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

FUND EQUITY:

Fund Balance - As of March 31, 2021.	\$0.00
Reserved for Insurance	\$400,000.00
Reserved for Unusual Legal Services.	\$700,000.00
Reserved for Building Remodel and Construction	\$675,000.00
Reserved for Land Acquisition	\$600,000.00
Reserved for Entity Allocation Stabilization	\$548,505.74
Reserved for Future TCDRS Payments	\$600,000.00
Reserved for Disaster Recovery	\$400,000.00
Reserved for Contingency	\$1,544,855.71
Deferred Income	\$2,026,501.00
Current Year Excess Revenue/(Expenses)	\$568,374.00

TOTAL FUND EQUITY

\$8,063,236.45

REVENUE REPORT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	2021 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - DEC REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$13,700,168.57	\$0.00	\$13,700,948.72	\$13,700,168.57	\$780.15
IS SERVICES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)
MISC REVENUE	\$2,500.00	\$11,500.00	\$30,157.81	\$2,500.00	\$27,657.81
INTEREST INCOME . . .	\$14,500.00	\$1,055.36	\$12,240.19	\$14,500.00	(\$2,259.81)
APPRAISAL DISTRICT . .	\$514,934.71	\$0.00	\$0.00	\$514,934.71	(\$514,934.71)
TOTALS	\$14,234,603.28	\$12,555.36	\$13,743,346.72	\$14,234,603.28	(\$491,256.56)

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	2021 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - DEC 2021	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$6,597,928.86	\$588,009.22	\$6,411,515.04	\$6,597,928.86	(\$186,413.82)
5120 LONGEVITY	\$114,100.00	\$7,109.58	\$85,804.96	\$114,100.00	(\$28,295.04)
5130 SOCIAL SECURITY (FICA)	\$549,983.66	\$42,902.10	\$492,097.49	\$549,983.66	(\$57,886.17)
5140 RETIREMENT (TCDRS) . .	\$1,180,421.76	\$89,831.28	\$1,145,001.72	\$1,180,421.76	(\$35,420.04)
5150 WORKER'S COMP. INS . .	\$68,938.45	\$0.00	\$26,687.87	\$68,938.45	(\$42,250.58)
5160 GROUP HEALTH INSURANCE	\$1,327,170.33	\$169,797.06	\$966,035.93	\$1,327,170.33	(\$361,134.40)
5210 REGISTRATION & DUES. .	\$32,897.95	\$356.64	\$17,436.23	\$32,897.95	(\$15,461.72)
5220 SCHOOLS & TRAVEL . . .	\$120,834.50	\$4,210.24	\$69,272.41	\$120,834.50	(\$51,562.09)
5310 APPRAISAL REVIEW BOARD	\$332,645.00	\$1,862.50	\$266,017.50	\$332,645.00	(\$66,627.50)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$0.00
5325 LEGAL SERVICES	\$434,000.00	\$89,798.33	\$436,617.29	\$434,000.00	\$2,617.29
5330 AUDIT & PAYROLL SERVICES	\$40,000.00	\$1,363.09	\$35,838.41	\$40,000.00	(\$4,161.59)
5340 DEED & SALES INF. . . .	\$131,575.07	\$3,661.43	\$83,988.96	\$131,575.07	(\$47,586.11)
5345 MILEAGE REIMBURSEMENT	\$504,696.00	\$39,557.30	\$469,110.44	\$504,696.00	(\$35,585.56)
5350 GENERAL INSURANCE. . .	\$35,581.10	\$0.00	\$29,793.59	\$35,581.10	(\$5,787.51)
5360 PRINTING SERVICES. . .	\$129,760.74	\$0.00	\$140,143.67	\$129,760.74	\$10,382.93
5370 POSTAGE & FREIGHT. . .	\$269,249.84	\$499.41	\$304,896.98	\$269,249.84	\$35,647.14
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$245.00	\$6,883.80	\$6,000.00	\$883.80
5390 OFFICE SUPPLIES. . . .	\$89,695.00	\$2,192.14	\$34,637.90	\$89,695.00	(\$55,057.10)
5410 EQUIPMENT MAINTENANCE.	\$17,743.00	\$1,437.92	\$13,111.74	\$17,743.00	(\$4,631.26)
5420 INFORMATION SERVICES MAINT.	\$652,840.00	\$118,469.22	\$552,108.76	\$652,840.00	(\$100,731.24)
5430 UTILITIES-ELEC & WATER	\$111,710.00	\$5,173.78	\$73,073.71	\$111,710.00	(\$38,636.29)
5440 TELEPHONE.	\$110,920.44	\$8,752.52	\$85,662.12	\$110,920.44	(\$25,258.32)
5450 BUILDING MAINTENANCE .	\$169,131.00	\$8,768.75	\$129,331.36	\$169,131.00	(\$39,799.64)
5510 FURNITURE & EQUIPMENT.	\$69,470.00	\$1,001.50	\$19,978.37	\$69,470.00	(\$49,491.63)
5520 BUILDING & LAND IMPR .	\$50,000.00	\$9,562.00	\$103,439.67	\$50,000.00	\$53,439.67
5610 CONTINGENCY.	\$71,098.34	\$0.00	\$0.00	\$71,098.34	(\$71,098.34)
5620 MISCELLANEOUS.	\$35,985.00	\$14,861.87	\$56,800.61	\$35,985.00	\$20,815.61
5630 SEASONAL LABOR.	\$280,000.00	\$5,332.69	\$378,416.10	\$280,000.00	\$98,416.10
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$517,972.00	\$0.00	\$561,270.09	\$517,972.00	\$43,298.09
TOTALS	\$14,232,348.04	\$1,214,755.57	\$13,174,972.72	\$14,232,348.04	(\$1,057,375.32)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	EXPENSES			BUDGET	YTD ACTUAL
	2021 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2021	COMPARED TO YTD BUDGET
5110 SALARIES	\$199,200.00	\$0.00	\$0.00	\$199,200.00	(\$199,200.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,238.80	\$0.00	\$0.00	\$15,238.80	(\$15,238.80)
5140 RETIREMENT (TCDRS) . .	\$201,026.72	\$1,015.04	\$173,262.04	\$201,026.72	(\$27,764.68)
5150 WORKER'S COMP. INS . .	\$1,673.28	\$0.00	\$94.67	\$1,673.28	(\$1,578.61)
5160 GROUP HEALTH INSURANCE	\$1,327,170.33	\$169,797.06	\$966,035.93	\$1,327,170.33	(\$361,134.40)
5210 REGISTRATION & DUES. .	\$2,364.95	\$0.00	\$544.95	\$2,364.95	(\$1,820.00)
5220 SCHOOLS & TRAVEL . . .	\$25,234.50	\$0.00	\$10,870.61	\$25,234.50	(\$14,363.89)
5310 APPRAISAL REVIEW BOARD	\$332,645.00	\$1,862.50	\$266,017.50	\$332,645.00	(\$66,627.50)
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$434,000.00	\$89,798.33	\$436,617.29	\$434,000.00	\$2,617.29
5330 AUDIT & PAYROLL SERVICES	\$40,000.00	\$1,363.09	\$35,838.41	\$40,000.00	(\$4,161.59)
5340 DEED & SALES INF. . . .	\$9,265.72	\$0.00	\$4,904.70	\$9,265.72	(\$4,361.02)
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$35,581.10	\$0.00	\$29,793.59	\$35,581.10	(\$5,787.51)
5360 PRINTING SERVICES. . .	\$129,760.74	\$0.00	\$140,143.67	\$129,760.74	\$10,382.93
5370 POSTAGE & FREIGHT. . .	\$269,249.84	\$499.41	\$304,896.98	\$269,249.84	\$35,647.14
5380 LEGAL NOTICES & ADVERT	\$6,000.00	\$245.00	\$6,883.80	\$6,000.00	\$883.80
5390 OFFICE SUPPLIES. . . .	\$89,695.00	\$2,192.14	\$34,637.90	\$89,695.00	(\$55,057.10)
5410 EQUIPMENT MAINTENANCE.	\$17,743.00	\$1,437.92	\$13,111.74	\$17,743.00	(\$4,631.26)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$1,023.00	\$0.00	\$1,023.00
5430 UTILITIES-ELEC & WATER	\$111,710.00	\$5,173.78	\$73,073.71	\$111,710.00	(\$38,636.29)
5440 TELEPHONE.	\$110,920.44	\$8,752.52	\$85,662.12	\$110,920.44	(\$25,258.32)
5450 BUILDING MAINTENANCE .	\$169,131.00	\$8,768.75	\$129,331.36	\$169,131.00	(\$39,799.64)
5510 FURNITURE & EQUIPMENT.	\$10,000.00	\$0.00	\$7,757.95	\$10,000.00	(\$2,242.05)
5520 BUILDING & LAND IMPR .	\$50,000.00	\$9,562.00	\$103,439.67	\$50,000.00	\$53,439.67
5610 CONTINGENCY.	\$71,098.34	\$0.00	\$0.00	\$71,098.34	(\$71,098.34)
5620 MISCELLANEOUS.	\$35,985.00	\$14,861.87	\$56,800.61	\$35,985.00	\$20,815.61
5630 SEASONAL LABOR	\$280,000.00	\$5,332.69	\$378,416.10	\$280,000.00	\$98,416.10
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$517,972.00	\$0.00	\$561,270.09	\$517,972.00	\$43,298.09
TOTALS	\$4,492,665.76	\$320,662.10	\$3,820,428.39	\$4,492,665.76	(\$672,237.37)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	2021 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - DEC 2021	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$770,694.96	\$61,138.79	\$713,508.97	\$770,694.96	(\$57,185.99)
5120 LONGEVITY	\$6,675.00	\$539.58	\$6,474.96	\$6,675.00	(\$200.04)
5130 SOCIAL SECURITY (FICA)	\$62,440.83	\$2,600.30	\$49,011.52	\$62,440.83	(\$13,429.31)
5140 RETIREMENT (TCDRS) . .	\$114,270.79	\$9,086.47	\$103,620.13	\$114,270.79	(\$10,650.66)
5150 WORKER'S COMP. INS . .	\$8,705.92	\$0.00	\$4,621.14	\$8,705.92	(\$4,084.78)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$7,778.00	\$0.00	\$3,369.00	\$7,778.00	(\$4,409.00)
5220 SCHOOLS & TRAVEL . . .	\$17,800.00	\$0.00	\$10,035.92	\$17,800.00	(\$7,764.08)
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
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 DEED & SALES INF. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$38,850.00	\$3,224.96	\$38,699.52	\$38,850.00	(\$150.48)
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.	\$5,900.00	\$0.00	\$312.31	\$5,900.00	(\$5,587.69)
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	\$1,033,115.50	\$76,590.10	\$929,653.47	\$1,033,115.50	(\$103,462.03)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	EXPENSES			BUDGET	YTD ACTUAL
	2021 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2021	COMPARED TO YTD BUDGET
5110 SALARIES	\$604,552.02	\$45,156.93	\$569,895.94	\$604,552.02	(\$34,656.08)
5120 LONGEVITY	\$13,060.00	\$756.67	\$9,080.04	\$13,060.00	(\$3,979.96)
5130 SOCIAL SECURITY (FICA)	\$47,671.89	\$3,337.46	\$41,157.45	\$47,671.89	(\$6,514.44)
5140 RETIREMENT (TCDRS) . .	\$87,242.68	\$6,492.07	\$81,476.63	\$87,242.68	(\$5,766.05)
5150 WORKER'S COMP. INS . .	\$2,991.18	\$0.00	\$1,122.39	\$2,991.18	(\$1,868.79)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$10,845.00	\$178.32	\$7,409.84	\$10,845.00	(\$3,435.16)
5220 SCHOOLS & TRAVEL . . .	\$8,500.00	\$1,185.96	\$7,148.68	\$8,500.00	(\$1,351.32)
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
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 DEED & SALES INF. . . .	\$40,000.00	\$0.00	\$0.00	\$40,000.00	(\$40,000.00)
5345 MILEAGE REIMBURSEMENT	\$17,730.00	\$686.24	\$8,444.88	\$17,730.00	(\$9,285.12)
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.	\$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.	\$4,260.00	\$0.00	\$188.94	\$4,260.00	(\$4,071.06)
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	\$836,852.77	\$57,793.65	\$725,924.79	\$836,852.77	(\$110,927.98)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	2021 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	2021 JAN - DEC 2021	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$468,317.11	\$48,145.66	\$500,678.44	\$468,317.11	\$32,361.33
5120 LONGEVITY	\$4,390.00	\$691.67	\$8,300.04	\$4,390.00	\$3,910.04
5130 SOCIAL SECURITY (FICA)	\$36,162.09	\$3,644.15	\$36,663.93	\$36,162.09	\$501.84
5140 RETIREMENT (TCDRS) . .	\$66,956.00	\$6,901.39	\$72,026.97	\$66,956.00	\$5,070.97
5150 WORKER'S COMP. INS . .	\$2,642.82	\$0.00	\$227.61	\$2,642.82	(\$2,415.21)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$600.00	\$0.00	\$280.00	\$600.00	(\$320.00)
5220 SCHOOLS & TRAVEL . . .	\$3,500.00	\$0.00	\$3,488.84	\$3,500.00	(\$11.16)
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
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 DEED & SALES INF. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$6,240.00	\$458.32	\$5,853.70	\$6,240.00	(\$386.30)
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.	\$0.00	\$0.00	\$522.55	\$0.00	\$522.55
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	\$588,808.02	\$59,841.19	\$628,042.08	\$588,808.02	\$39,234.06

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	EXPENSES			BUDGET	YTD ACTUAL
	2021 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2021	COMPARED TO YTD BUDGET
5110 SALARIES	\$626,695.10	\$51,871.45	\$517,748.25	\$626,695.10	(\$108,946.85)
5120 LONGEVITY	\$11,230.00	\$238.33	\$3,029.96	\$11,230.00	(\$8,200.04)
5130 SOCIAL SECURITY (FICA)	\$49,650.42	\$3,863.19	\$37,980.95	\$49,650.42	(\$11,669.47)
5140 RETIREMENT (TCDRS) . .	\$90,863.51	\$7,423.70	\$74,354.81	\$90,863.51	(\$16,508.70)
5150 WORKER'S COMP. INS . .	\$3,798.96	\$0.00	\$2,033.13	\$3,798.96	(\$1,765.83)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. . .	\$670.00	\$0.00	\$302.40	\$670.00	(\$367.60)
5220 SCHOOLS & TRAVEL . . .	\$7,250.00	\$0.00	\$2,519.92	\$7,250.00	(\$4,730.08)
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
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 DEED & SALES INF. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$11,796.00	\$916.64	\$10,327.48	\$11,796.00	(\$1,468.52)
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.	\$652,840.00	\$118,469.22	\$551,085.76	\$652,840.00	(\$101,754.24)
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.	\$35,900.00	\$0.00	\$7,432.70	\$35,900.00	(\$28,467.30)
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	\$1,490,693.99	\$182,782.53	\$1,206,815.36	\$1,490,693.99	(\$283,878.63)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	2021 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - DEC 2021	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,022,786.20	\$100,344.83	\$980,181.83	\$1,022,786.20	(\$42,604.37)
5120 LONGEVITY	\$16,890.00	\$880.83	\$10,634.13	\$16,890.00	(\$6,255.87)
5130 SOCIAL SECURITY (FICA)	\$88,026.73	\$7,996.47	\$80,383.71	\$88,026.73	(\$7,643.02)
5140 RETIREMENT (TCDRS) . .	\$161,094.67	\$15,466.59	\$153,865.71	\$161,094.67	(\$7,228.96)
5150 WORKER'S COMP. INS . .	\$12,745.76	\$0.00	\$4,074.87	\$12,745.76	(\$8,670.89)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$3,080.00	\$0.00	\$1,197.00	\$3,080.00	(\$1,883.00)
5220 SCHOOLS & TRAVEL . . .	\$8,850.00	\$953.66	\$9,979.73	\$8,850.00	\$1,129.73
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
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 DEED & SALES INF. . . .	\$4,607.00	\$973.46	\$9,125.85	\$4,607.00	\$4,518.85
5345 MILEAGE REIMBURSEMENT	\$111,000.00	\$9,250.00	\$108,225.00	\$111,000.00	(\$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.	\$2,260.00	\$1,001.50	\$1,001.50	\$2,260.00	(\$1,258.50)
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	\$1,431,340.36	\$136,867.34	\$1,358,669.33	\$1,431,340.36	(\$72,671.03)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	EXPENSES			BUDGET	YTD ACTUAL
	2021 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2021	COMPARED TO YTD BUDGET
5110 SALARIES	\$539,254.60	\$58,391.16	\$692,476.12	\$539,254.60	\$153,221.52
5120 LONGEVITY	\$19,470.00	\$1,177.50	\$14,385.83	\$19,470.00	(\$5,084.17)
5130 SOCIAL SECURITY (FICA)	\$45,289.88	\$2,933.38	\$46,555.12	\$45,289.88	\$1,265.24
5140 RETIREMENT (TCDRS) . .	\$82,883.44	\$8,598.61	\$102,392.41	\$82,883.44	\$19,508.97
5150 WORKER'S COMP. INS . .	\$6,004.87	\$0.00	\$2,249.10	\$6,004.87	(\$3,755.77)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$750.00	\$0.00	\$619.20	\$750.00	(\$130.80)
5220 SCHOOLS & TRAVEL . . .	\$3,800.00	\$0.00	\$2,040.48	\$3,800.00	(\$1,759.52)
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
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 DEED & SALES INF. . . .	\$59,133.00	\$2,687.97	\$40,284.14	\$59,133.00	(\$18,848.86)
5345 MILEAGE REIMBURSEMENT	\$33,300.00	\$1,850.00	\$24,512.50	\$33,300.00	(\$8,787.50)
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.	\$4,400.00	\$0.00	\$0.00	\$4,400.00	(\$4,400.00)
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	\$794,285.79	\$75,638.62	\$925,514.90	\$794,285.79	\$131,229.11

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	EXPENSES			BUDGET	YTD ACTUAL
	2021 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2021	COMPARED TO YTD BUDGET
5110 SALARIES	\$706,020.00	\$68,996.85	\$802,979.85	\$706,020.00	\$96,959.85
5120 LONGEVITY	\$9,275.00	\$772.92	\$9,275.04	\$9,275.00	\$0.04
5130 SOCIAL SECURITY (FICA)	\$59,814.97	\$5,577.63	\$64,050.73	\$59,814.97	\$4,235.76
5140 RETIREMENT (TCDRS) . .	\$109,465.30	\$10,544.77	\$123,039.68	\$109,465.30	\$13,574.38
5150 WORKER'S COMP. INS . .	\$8,279.35	\$0.00	\$3,334.59	\$8,279.35	(\$4,944.76)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$1,790.00	\$178.32	\$2,319.84	\$1,790.00	\$529.84
5220 SCHOOLS & TRAVEL . . .	\$12,300.00	\$2,070.62	\$8,412.50	\$12,300.00	(\$3,887.50)
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$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 DEED & SALES INF. . . .	\$11,020.40	\$0.00	\$27,174.27	\$11,020.40	\$16,153.87
5345 MILEAGE REIMBURSEMENT	\$66,600.00	\$5,596.14	\$67,080.80	\$66,600.00	\$480.80
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.	\$3,000.00	\$0.00	\$454.98	\$3,000.00	(\$2,545.02)
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	\$1,167,565.02	\$93,737.25	\$1,288,122.28	\$1,167,565.02	\$120,557.26

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2021

	EXPENSES			BUDGET	YTD ACTUAL
	2021 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2021	COMPARED TO YTD BUDGET
5110 SALARIES	\$1,660,408.87	\$153,963.55	\$1,634,045.64	\$1,660,408.87	(\$26,363.23)
5120 LONGEVITY	\$33,110.00	\$2,052.08	\$24,624.96	\$33,110.00	(\$8,485.04)
5130 SOCIAL SECURITY (FICA)	\$145,688.04	\$12,949.52	\$136,294.08	\$145,688.04	(\$9,393.96)
5140 RETIREMENT (TCDRS) . .	\$266,618.64	\$24,302.64	\$260,963.34	\$266,618.64	(\$5,655.30)
5150 WORKER'S COMP. INS . .	\$22,096.31	\$0.00	\$8,930.37	\$22,096.31	(\$13,165.94)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$5,020.00	\$0.00	\$1,394.00	\$5,020.00	(\$3,626.00)
5220 SCHOOLS & TRAVEL . . .	\$33,600.00	\$0.00	\$14,775.73	\$33,600.00	(\$18,824.27)
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
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 DEED & SALES INF. . . .	\$7,548.95	\$0.00	\$2,500.00	\$7,548.95	(\$5,048.95)
5345 MILEAGE REIMBURSEMENT	\$219,180.00	\$17,575.00	\$205,966.56	\$219,180.00	(\$13,213.44)
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.	\$3,750.00	\$0.00	\$2,307.44	\$3,750.00	(\$1,442.56)
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	\$2,397,020.81	\$210,842.79	\$2,291,802.12	\$2,397,020.81	(\$105,218.69)

CHANGE IN FUND EQUITY
AS OF DECEMBER 31, 2021

FUND BALANCE ON DECEMBER 31, 2020		\$5,468,361.45
Y.T.D. REVENUES - DECEMBER 31, 2021	\$13,743,346.72	
Y.T.D. EXPENSES - DECEMBER 31, 2021	<u>\$13,174,972.72</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$568,374.00</u>
		<u>\$6,036,735.45</u>

Denton Central Appraisal District

2022 Investment Policy

Investment Authority

The Finance H/R Manager is designated as investment officer for the Denton Central Appraisal District and shall be authorized to invest all accumulated District funds as permitted by law and this policy.

The investment officer shall, when deemed necessary, invest any or all of its funds in interest bearing obligations of the United States and its agencies, and certificates of deposit.

Investment Scope

The District may purchase, sell and invest its funds and funds under its control in the following:

1. Obligations of the United States or its agencies and instrumentalities.
2. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of the United States or its respective agencies and instrumentalities.
3. Short term investments, such as repurchase agreements or institutional money market funds that are collateralized by approved investments, such as a U.S. Government Money Market fund.
4. Obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or its equivalent.

*Note: The following are **not** authorized investments under Numbers 1- 4 above:*

- a. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgages-backed security collateral and pays no principal;*
 - b. Obligations whose payment represents the principle stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;*
5. Certificates of deposit issued by state and national banks domiciled in this state that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor.

Standard of Care

Investments shall be made with judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order or priority.

1. Preservation of safety of principal;
2. Liquidity;
3. Yield.

Investment Strategy

The District will employ an investment strategy for the funds under its control using the following priorities in order of importance:

1. Each investment will be investigated and the suitability of each investment to the financial requirements of the District will be determined and understood.
2. All reasonable steps necessary to assure preservation and safety of the principal of invested funds of the District will be taken.
3. Liquidity sufficient to timely provide adequate working funds will be maintained.
4. Marketability of investments before maturity, if necessary, will be considered.
5. Investments shall be diversified as to maturity, type and source to a reasonably prudent degree consistent with the foregoing priorities.
6. The maximum yield consistent with the foregoing priorities will be sought.

Certificates of Deposit

Bids for certificates of deposit may be solicited in writing, electronically, by telephone or in any combination of those methods.

Safety and Investment Management

The investment officer shall exhibit prudence and discretion in the selection and management of securities. Skill and judgment shall be exercised in order that no individual or group of transactions undertaken would jeopardize the total capital sum of the overall portfolio. The District shall not allow speculation (such as anticipating an appreciation of capital through changes in market interest rates) in the selection of any investments. The investment officer shall observe financial market indicators, study financial trends, and utilize available educational tools in order to maintain appropriate managerial expertise.

Liquidity and Diversity

To meet the investment objectives of the District, the maturity of investments shall be targeted to coincide with the cash flow needs of the District.

Assets of the District shall be invested in instruments whose maturities do not exceed one year at the time of purchase. The investment portfolio shall be reasonably diversified to reduce the risk of loss of investment income from over-concentration of assets in a specific issue, a specific issue size, or a specific class of securities.

Internal Management

An internal management report shall be prepared at not less than quarterly intervals by the investment officer relating to investments of the District. The report shall be presented to the Board of Directors. The report must:

1. Describe in detail the investment position of the District on the date of the report;
2. Be prepared and signed by the investment officer;
3. State the book and market values of each separately invested asset at the beginning and end of the reporting period, listed by type of asset and fund invested;
4. State the maturity date of each separately invested asset with a maturity date; and
5. State the compliance of the investment portfolio of the District as it relates to the investment strategy of the District as expressed in this policy and to Chapter 2256 of the Texas Government Code.

Other Restrictions

The terms used in this policy shall have the meanings assigned by Chapter 2256 of the Texas Government Code. This policy shall not be construed to permit any investment not expressly permitted by such chapter for this District, nor shall the absence in this policy of any requirement of such chapter be deemed or construed as waiver or attempted waiver of any such requirement.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

AGENDA ITEM #7

Consider and Approve New Taxpayer Liaison Officer

The primary responsibilities for taxpayer liaison officers are to administer public access functions; resolve disputes; handle ARB complaints, comments and suggestions; provide public information; present reports to the Board of Directors; and assist the local Administrative District Law Judge.

Taxpayer liaison officers may be called upon to assist ARBs in preparing local hearing procedures based on the Comptroller's model hearing procedures and Tax Code Section 6.052 requires taxpayer liaison officers to assist taxpayers, agents, and any member of the public with the Comptroller's ARB Survey.

Taxpayer liaison officers are responsible for receiving and compiling a list of comments and suggestions filed by chief appraisers, property owners or their agents concerning matters listed in the ARB's hearing procedures or any other matter related to the fairness and efficiency of the ARB. The taxpayer liaison officer must forward to the Comptroller's office all comments and suggestions received outside of the Comptroller's electronic ARB survey. The comments must be entered verbatim using the Comptroller's template.

As of February 15, the current Taxpayer Liaison Officer for Denton CAD has retired. Chief Appraiser, Hope McClure has selected Ashley Aguado to fill the new requirement as Denton CAD's TLO. Mrs. Aguado is reputable with the ARB members and among the property owners she has interacted with through her twenty years at the District.

Recommendation

To approve Ashley Aguado as Taxpayer Liaison Officer for the Denton CAD.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

AGENDA ITEM #8

Consider and Approve Two New Ag Advisory Board Members

The Denton CAD Ag Advisory Board currently consists of three members. Denton CAD would like to recommend expanding the Board by adding two additional members.

Eleven people showed interest in joining the Advisory Board. Eleven applications were sent out to those property owners with a return date of Friday, February 18th. Six applications have been received to date.

The Board of Directors will be provided with all applications that are submitted by the deadline.

Texas Property Tax Code, Section 6.12

Sec. 6.12. AGRICULTURAL APPRAISAL ADVISORY BOARD.

- (a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.
- (b) The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23, and who have been residents of the district for at least five years.
- (c) Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of the membership.
- (d) The board shall meet at the call of the chief appraiser at least once a year.
- (e) An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board.

(f) A member of the agricultural advisory board is not entitled to compensation.

(g) The board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the district.

Recommendation

To choose the two most qualified applicants that also meet the criterias listed in the Texas Property Tax Code, Section 6.12. The two members chosen will have a term date of December 31, 2024.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

AGENDA ITEM #9

Consider and Approve Hiring a Company to Conduct a Needs Assessment for DCAD

The Board of Directors asked member, Alex Buck, to research consulting companies that evaluate the needs and priorities of companies to help them grow and improve within their industry. Upon research, Alex Buck, spoke with the principal of Western Valuation and Consulting, Richard Petree. Richard Petree just completed a similar “Practices and Procedures Audit” for Fort Bend Central Appraisal District with help from the International Association of Assessing Officers (IAAO).

Recommendation

To approve Richard Petree and his company, Western Valuation and Consulting, LLC to conduct an audit and assessment of Denton Central Appraisal District and to give the Chief Appraiser approval to sign all documents concerning this proposal after review from outside counsel for the District.