





Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

Board of Directors Meeting
October 12, 2023
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. CAD UPDATES
 - A. CHIEF APPRAISER REPORT - DON SPENCER
 - B. APPRAISAL DIVISION UPDATES - DEPUTY CHIEF OF APPRAISAL, CHRIS LITRELL
 - C. ADMIN DIVISION UPDATES - DEPUTY CHIEF OF ADMINISTRATION, JEANNE ASHLOCK
 - D. TLO REPORT - ASHLEY AGUADO
- 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 SEC. 25.25(B) TAX CODE
- ITEM 7. 2022 SDPVS NOTIFICATION
- ITEM 8. DISCUSS, CONSIDER AND TAKE ACTION ON CHIEF APPRAISER'S REQUEST FOR A RESOLUTION FROM THE BOARD OF DIRECTORS THAT WILL MODIFY THE BOARDS HISTORIC APPROVAL OF PERSONNEL POLICIES AND EMPLOYMENT PROCEDURES.
- ITEM 9. DISCUSS, CONSIDER AND TAKE ACTION ON CHIEF APPRAISER'S REQUEST FOR A RESOLUTION FROM THE BOARD OF DIRECTORS THAT WILL MODIFY THE BOARDS HISTORIC APPROVAL OF THE GROUP HEALTH BENEFITS PLANS.
- ITEM 10. DISCUSS, CONSIDER AND AUTHORIZE THE CHIEF APPRAISER TO UP TO \$200,000 OF RESERVE FUNDS FOR THE PURCHASE AND INSTALLATION OF FURNITURE, AND ELECTRICAL AND NETWORK INFRASTRUCTURE FOR ADDITIONAL STAFF.
- ITEM 11. DISCUSS AND SET DATE FOR CHIEF APPRAISER EVALUATION
- ITEM 12. CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR OUTSTANDING FOURTH QUARTER ALLOCATIONS.
- ITEM 13. ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES: (AS NEEDED)
 - A. DISCUSS PERSONNEL MATTERS
 - B. CONSULTATION WITH OUTSIDE COUNSEL ON ACTIVE LITIGATION
- ITEM 14. RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION
- ITEM 15. DISCUSS / SET NEXT MEETING DATE AND FUTURE AGENDA ITEMS
- ITEM 16. 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.

Chief Appraiser Report 10-12-2023

- Hiring
 - Currently at 98 of 104 total. Vacancies are 1 Commercial Support, 4 Customer Service, 1 HR/Finance
 - Planning for the 11 new positions
 - Looking at some possible slight restructure within the organization as we focus on role and task alignment in order to maximize efficiency of operations
- Facility
 - Looking at cubicles as solution for growth to maximize space
 - Changes of location for some departments
- Training & Development
 - Residential will be the first priority having the most 'new' staff.
- Met with staff to discuss plans and vision, set expectations for change, transformation and growing pains.
- Receiving nominations for the 2024 entity appointed positions.



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DENTON CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS MINUTES

AUGUST 17, 2023

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:16 pm.

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

ABSENT: Ann Pomykal, David Terre

STAFF PRESENT: Don Spencer, Jeanne Ashlock, Chris Littrell
Kim Collins, Misty Baptiste

ADDITIONAL: David Tabor, Kallen McCoy

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.

ITEM 5: CAD UPDATES

A. CHIEF APPRAISER PROGRESS REPORT - DON SPENCER

- Certified the appraisal roll this year at 98.4% - Mr. Spencer celebrated and complemented the staff on their stellar work this season. Also stated that 3 days after certification the staff was able to put together the 100K exemption report for school districts

Minutes - Board of Directors Meeting of August 17, 2023

- Mr. Spencer provided a summary to the Board of the changes that will need to be made based on the 88th Legislature Bills Updates including SB 2 which made some large changes to the CAD's Board of Directors for the coming years.
 - Both state required reports have been completed and sent to the State Office - both have been submitted and accepted by the State which they only accept with errors of less than 2%
 - 2023 PVS Study - all departments have collected what needs to be done at this time.
 - Staff appreciation Day on August 10 was a much needed time together for the staff - cookout, games, and time to mingle - lots of laughter.
 - Staffing - with protest season completed - we are shifting focus to filling the budgeted 103 employees - currently have 89.
- B. DEPUTY CHIEF OF APPRAISAL REPORT - CHRIS LITTRELL
- Interviews are ongoing for appraiser and supervisor positions - please with the mix of experience and backgrounds which we are receiving - will be making offers this week and next week
 - Appraisers will begin field work next week - will be looking at training and development - working to create a clear set of objectives - want to expand the competencies for existing staff and work with departments on task alignment - want to ensure that we have placed the best individual in the right role - which might require some internal movement
- C. DEPUTY CHIEF OF ADMINISTRATION UPDATES - JEANNE ASHLOCK
- Appeals Department - Today serves as the last day of hearings for a few weeks - there will be more hearings on September 18 - approx 715 left - will have hearings complete before tax bills go out - focus will shift to TLO requirements in place
 - IT Department - they are a great support with a lot of Help Desk tickets - focus will shift to building infrastructure and improving cyber security
 - Customer Service Department - 6748 pending Homestead applications which is down 32% - Most Help Desk tickets have been answered - will be working to transition the department to separate Customer Service and Exemptions - working to get vacancies filled
 - HR Department - working on Task Alignment and gearing up for benefits enrollment
- D. DISCUSSION WITH OUTSIDE COUNSEL REGARDING SB2 CHANGES TO BOD APPOINTMENT/ELECTION PROCESS
- Board will have 5 appointed members by Taxing units, 3 elected by County Voters, TAC Ex-Officio will be a voting member - most changes will be practically effective in July 2024
 - Will need to keep track of election of members due to staggering
 - Not many changes in eligibility
 - The election portion will be an application and at this point is a "moving target"
 - ARB members will be appointed by the Board of Directors
 - Appointment process by entities will occur in Fall of 2023 for a 1-year term and will occur again in Fall 2024 to aid with staggering
 - Feel free to contact David Tabor with any more questions.

ITEM 6: CONSENT AGENDA

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

- A. APPROVAL OF MINUTES OF THE PREVIOUS BOARD OF DIRECTORS MEETINGS
- B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS
- C. ACKNOWLEDGE RECEIPT OF VALUE CHANGES SEC. 25.25(B) TAX CODE

Alex Buck made a motion to approve the consent agenda. Charles Stafford seconded the motion. The motion passed and the vote was unanimous.

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

Kim Collins presented those entities with outstanding allocation for the third quarter. Don't have many this time and most are remediated very quickly.

Alex Buck made a motion to waive the penalties and interest for those with outstanding allocation payments. Charles Stafford seconded the motion. The motion passed and the vote was unanimous.

ITEM 8: CONSIDER AND APPROVE EMPLOYEE GROUP HEALTH, DENTAL, VISION, LIFE AND AD&D, LTD, AND LONG TERM CARE

Mr. Spencer introduces Kallen McCoy from AIA Life and Health Services. Mr. McCoy states that he is always honored to work with the DCAD staff and he appreciate their excellent stewardship while providing excellent benefits. There is a small percentage point of increased cost for benefits relative to what is being seen in the market. 30-40% of the cost is maintaining the plan - the rest is claims made on the plan - everything will stay the same through MetLife and they are working to negotiate the dental cost right now - lots of positive things going on here compared to everywhere else in the market.

Mr. Stafford asks what is being done to encourage wellness? Is it possible to provide days off if so many "wellness" boxes are checked.

Mr. McCoy states that we do have 100% coverage for yearly maintenance visits - most important is early detection of anything - utilizing many resources within the plan

Charles Stafford made a motion to approve the benefits presented for the coming year. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 9: DISCUSS POSSIBLE CHANGES TO BOD HISTORIC APPROVAL PROCESS OF PERSONNEL POLICY

Mr. Spencer states that historically the Chief Appraiser has presented Personnel Policies to the Board for approval. However, often times management needs to make changes more swiftly than waiting for approval from the Board. Mr. Spencer is asking for the Board to approve him to make changes to policies from time to time. Would like to propose review changes in January every year.

Mr. Buck does not have a problem but does want to make sure that Mr. Spencer would not be excluding himself from the Personnel Policies.

Mr. Spencer would not exempt himself from the policies and would not make those decisions without consulting leadership and outside counsel before making determinations.

Mr. Atwood asks that any significant budget implication must be brought to the board.

Mr. Spencer will be working with counsel to draft a resolution and cover those specific items.

Mr. Stafford suggests a "line item" in the Chief Appraiser's report with the changes that are made - would like to be able to see Mr. Spencer "manage the shop" without coming to the board for minor tweaks.

ITEM 10: DISCUSS POSSIBLE CHANGES TO BOD HISTORIC APPROVAL PROCESS OF GROUP BENEFITS

Mr. Spencer would like to ask the Board to provide him the authority to approve benefits yearly without having to get board approval. Trying to schedule all involved while still getting the best benefits for the DCAD staff proved difficult.

ITEM 11: DISCUSS AND SET DATE FOR CHIEF APPRAISER EVALUATION INSTRUMENTS

Mr. Spencer shared a couple of different evaluation documents with the board to consider before evaluations are due October/November. Encourage the board to take the evaluation instrument with them to consider before time to evaluate Don's performance as Chief Appraiser. Further discussion can be put on the agenda for next month.

Minutes - Board of Directors Meeting of August 17, 2023

ITEM 12: ADOPT 2024 BUDGET 6.06(b) TPTC

Requesting formal approval of the budget that was provided in June. There were no resolutions disapproving the budget from any of the entities.

Charles Stafford made a motion to approve the 2024 budget. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 13: ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:

- A. DISCUSS PERSONNEL MATTERS
- B. CONSULTATION WITH OUTSIDE COUNSEL ON ACTIVE LITIGATION

Board went into Executive Session at 4:34.

ITEM 14: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION

Board reconvened following the Executive Session at 4:58.

No Action Taken at this time.

ITEM 15: DISCUSS/SET NEXT MEETING AND FUTURE AGENDA ITEMS

Chief Appraiser Evaluations

Next Meeting - October 12

ITEM 16: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 4:58.

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District

July 2023 Financials

AGENDA ITEM #6B

Please find attached the Monthly Financial Report as of July 31, 2023 with highlights.

Balance Sheet Notes:

- Current *Reserved for Contingency* balance is \$1,786,127.54. Recommendations for reallocations will be considered at a later date.

Revenue Notes:

- First, Second and Third Quarter Allocations are reflected in 2023 *YTD Revenue*
- “Actual” is over “Budget” as *YTD Revenues* reflect three quarters and *Budget Jan - Jul* reflects seven months
- *Interest Income* continues to outpace budget

Expense Notes:

- *Year-to-Date Actual Expenditures* are under *Budget Year-to-Date* by (\$1,152,829.04).
- *YTD Actual Compared to YTD Budget* is under budget across most expenses. Notable exceptions are explained below:
 - *Memberships & Dues and Training* – payment for dues and training are irregular
 - *Oil & Gas Valuation* – billing is quarterly
 - *Subscriptions & Contracts* – reflects large annual payments across multiple departments in addition to monthly subscriptions
 - *General Insurance* – billing is annual
 - *Printing Services and Postage & Freight* – reflects printing and postage for all protest related notices as well as Renditions, which are not budgeted, but determined it was beneficial to resume sending this notice
 - *Building & Land Improvements* – flood damage cleanup from broken water cooler outside ARB area; received insurance reimbursement resulting in credit balance at this time; awaiting additional cost for baseboard replacement
 - *Seasonal Labor* – over budget due to seasonal nature of expense

Recommendation:

To approve July 2023 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF JULY 31, 2023

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

BALANCE SHEET
AS OF JULY 31, 2023

*****ASSETS*****

CASH ON HAND AND IN BANK:

Cash In Bank	\$0.00
Petty Cash	\$500.00
Checking Account - Payroll Account	\$1,043.31
Checking Account - Insurance Account	\$67,474.44
Checking Account - Operating Account	\$10,387,075.33
Investment Account	\$0.00
2023 Prepaid Expenses	\$0.00

TOTAL ASSETS	\$10,456,093.08
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*****LIABILITIES & FUND EQUITY*****

FUND EQUITY:

Fund Balance - As Of January 31, 2023.	\$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 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	\$1,786,127.54
Deferred Revenue	\$0.00
Current Year Excess Revenue/(Expenses)	\$3,746,459.80

TOTAL FUND EQUITY	\$10,456,093.08
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REVENUE REPORT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - JUL REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$16,785,291.50	\$716,204.57	\$12,675,791.32	\$9,735,469.07	\$2,940,322.25
IS SERVICES	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
MISC REVENUE	\$12,500.00	\$5.80	\$3,689.77	\$7,250.00	(\$3,560.23)
INTEREST INCOME . . .	\$12,000.00	\$38,696.18	\$243,678.74	\$6,960.00	\$236,718.74
APPRAISAL DISTRICT . .	\$1,000,000.00	\$0.00	\$0.00	\$580,000.00	(\$580,000.00)
TOTALS	\$17,809,791.50	\$754,906.55	\$12,923,309.83	\$10,329,679.07	\$2,593,630.76

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$8,771,498.24	\$595,491.14	\$4,132,242.26	\$5,087,468.98	(\$955,226.72)
5120 LONGEVITY	\$75,500.00	\$5,501.25	\$38,585.82	\$43,790.00	(\$5,204.18)
5130 SOCIAL SECURITY (FICA)	\$723,494.79	\$46,543.32	\$323,756.53	\$419,626.98	(\$95,870.45)
5140 RETIREMENT (TCDRS) . .	\$1,244,853.27	\$83,490.60	\$582,274.58	\$722,014.90	(\$139,740.32)
5150 WORKER'S COMP. INS . .	\$65,889.96	\$0.00	\$24,954.02	\$38,216.18	(\$13,262.16)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$99,750.89	\$623,962.10	\$948,824.55	(\$324,862.45)
5210 MEMBERSHIPS & DUES . .	\$22,630.00	\$460.00	\$15,385.00	\$13,125.40	\$2,259.60
5220 TRAINING - SCHOOLS, CONF	\$102,700.00	\$1,218.97	\$54,353.95	\$59,566.00	(\$5,212.05)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$76,305.00	\$231,647.50	\$261,748.20	(\$30,100.70)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$104,400.00	\$30,600.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$35,117.54	\$241,047.66	\$275,500.00	(\$34,452.34)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$21,699.92	\$33,250.99	\$22,910.00	\$10,340.99
5340 SUBSCRIPTIONS & CONTRACTS	\$824,756.86	\$5,166.32	\$777,022.16	\$478,358.98	\$298,663.18
5345 MILEAGE REIMBURSEMENT	\$610,542.00	\$44,623.33	\$317,475.54	\$354,114.36	(\$36,638.82)
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$32,878.72	\$20,259.16	\$12,619.56
5360 PRINTING SERVICES. . .	\$159,000.00	\$5,598.52	\$154,225.77	\$92,220.00	\$62,005.77
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$28,025.94	\$331,965.41	\$204,566.00	\$127,399.41
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$1,265.00	\$8,453.50	\$4,640.00	\$3,813.50
5390 OFFICE SUPPLIES.	\$65,950.00	\$6,875.81	\$33,936.41	\$38,251.00	(\$4,314.59)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$0.00	\$5,197.63	\$10,092.00	(\$4,894.37)
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$122,094.43	\$545,128.36	\$621,876.00	(\$76,747.64)
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$7,686.44	\$41,106.73	\$51,631.60	(\$10,524.87)
5440 TELEPHONE.	\$103,084.00	\$8,425.47	\$63,883.16	\$59,788.72	\$4,094.44
5450 BUILDING MAINTENANCE .	\$145,011.00	\$9,518.04	\$89,845.54	\$84,106.38	\$5,739.16
5510 FURNITURE & EQUIPMENT.	\$70,500.00	\$0.00	\$32,529.41	\$40,890.00	(\$8,360.59)
5520 BUILDING & LAND IMPR .	\$0.00	\$4,393.75	\$1,190.49	\$0.00	\$1,190.49
5610 CONTINGENCY.	\$76,672.23	\$10,220.14	\$25,552.14	\$44,469.89	(\$18,917.75)
5620 MISCELLANEOUS.	\$58,450.00	\$8,690.13	\$33,603.46	\$33,901.00	(\$297.54)
5630 SEASONAL LABOR.	\$261,250.00	\$59,490.20	\$200,383.92	\$151,525.00	\$48,858.92
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$6,109.97	\$46,011.27	\$41,797.79	\$4,213.48
TOTALS	\$17,809,791.50	\$1,293,762.12	\$9,176,850.03	\$10,329,679.07	(\$1,152,829.04)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$198,000.00	\$0.00	\$0.00	\$114,840.00	(\$114,840.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,147.00	\$0.00	\$0.00	\$8,785.26	(\$8,785.26)
5140 RETIREMENT (TCDRS) . .	\$43,283.00	\$0.00	\$0.00	\$25,104.14	(\$25,104.14)
5150 WORKER'S COMP. INS . .	\$1,267.20	\$0.00	\$202.89	\$734.98	(\$532.09)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$99,750.89	\$623,962.10	\$948,824.55	(\$324,862.45)
5210 REGISTRATION & DUES. .	\$22,630.00	\$460.00	\$15,385.00	\$13,125.40	\$2,259.60
5220 SCHOOLS & TRAVEL . . .	\$102,700.00	\$1,218.97	\$54,353.95	\$59,566.00	(\$5,212.05)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$76,305.00	\$231,647.50	\$261,748.20	(\$30,100.70)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$104,400.00	\$30,600.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$35,117.54	\$241,047.66	\$275,500.00	(\$34,452.34)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$21,699.92	\$33,250.99	\$22,910.00	\$10,340.99
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$480,686.75	\$259,898.00	\$220,788.75
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$32,878.72	\$20,259.16	\$12,619.56
5360 PRINTING SERVICES. . .	\$159,000.00	\$5,598.52	\$154,225.77	\$92,220.00	\$62,005.77
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$28,025.94	\$331,965.41	\$204,566.00	\$127,399.41
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$1,265.00	\$8,453.50	\$4,640.00	\$3,813.50
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$6,875.81	\$33,936.41	\$38,251.00	(\$4,314.59)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$0.00	\$5,197.63	\$10,092.00	(\$4,894.37)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$7,686.44	\$41,106.73	\$51,631.60	(\$10,524.87)
5440 TELEPHONE.	\$103,084.00	\$8,425.47	\$63,883.16	\$59,788.72	\$4,094.44
5450 BUILDING MAINTENANCE .	\$145,011.00	\$9,518.04	\$89,845.54	\$84,106.38	\$5,739.16
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$5,713.75	\$11,020.00	(\$5,306.25)
5520 BUILDING & LAND IMPR .	\$0.00	\$4,393.75	\$1,190.49	\$0.00	\$1,190.49
5610 CONTINGENCY.	\$76,672.23	\$10,220.14	\$25,552.14	\$44,469.89	(\$18,917.75)
5620 MISCELLANEOUS.	\$58,450.00	\$8,690.13	\$33,603.46	\$33,901.00	(\$297.54)
5630 SEASONAL LABOR	\$261,250.00	\$59,490.20	\$200,383.92	\$151,525.00	\$48,858.92
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$6,109.97	\$46,011.27	\$41,797.79	\$4,213.48
TOTALS	\$5,075,353.58	\$390,851.73	\$2,889,484.74	\$2,943,705.08	(\$54,220.34)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$956,482.24	\$74,574.06	\$484,076.66	\$554,759.70	(\$70,683.04)
5120 LONGEVITY	\$8,315.00	\$602.50	\$4,217.50	\$4,822.70	(\$605.20)
5130 SOCIAL SECURITY (FICA)	\$77,203.59	\$5,725.43	\$37,155.31	\$44,778.08	(\$7,622.77)
5140 RETIREMENT (TCDRS) . .	\$130,474.14	\$9,845.53	\$65,832.81	\$75,675.00	(\$9,842.19)
5150 WORKER'S COMP. INS . .	\$8,101.79	\$0.00	\$2,829.93	\$4,699.04	(\$1,869.11)
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	\$470.36	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$44,400.00	\$3,683.28	\$24,399.64	\$25,752.00	(\$1,352.36)
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.	\$4,500.00	\$0.00	\$3,899.38	\$2,610.00	\$1,289.38
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	\$1,229,476.76	\$94,901.16	\$622,411.23	\$713,096.52	(\$90,685.29)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$964,127.20	\$53,229.61	\$367,027.80	\$559,193.78	(\$192,165.98)
5120 LONGEVITY	\$7,780.00	\$265.83	\$1,860.81	\$4,512.40	(\$2,651.59)
5130 SOCIAL SECURITY (FICA)	\$74,775.48	\$3,901.80	\$27,062.97	\$43,369.78	(\$16,306.81)
5140 RETIREMENT (TCDRS) . .	\$127,069.44	\$7,013.99	\$48,372.59	\$73,700.28	(\$25,327.69)
5150 WORKER'S COMP. INS . .	\$4,007.57	\$0.00	\$1,205.77	\$2,324.39	(\$1,118.62)
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	\$99,505.00	\$0.00	\$58,571.15	\$57,712.90	\$858.25
5345 MILEAGE REIMBURSEMENT	\$8,334.00	\$701.33	\$5,006.26	\$4,833.72	\$172.54
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.	\$4,500.00	\$0.00	\$0.00	\$2,610.00	(\$2,610.00)
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	\$1,290,098.69	\$65,112.56	\$509,107.35	\$748,257.24	(\$239,149.89)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$724,506.08	\$59,206.55	\$402,070.77	\$420,213.53	(\$18,142.76)
5120 LONGEVITY	\$8,890.00	\$733.33	\$5,170.81	\$5,156.20	\$14.61
5130 SOCIAL SECURITY (FICA)	\$57,799.28	\$4,340.20	\$29,480.90	\$33,523.58	(\$4,042.68)
5140 RETIREMENT (TCDRS) . .	\$96,784.49	\$7,851.77	\$53,358.49	\$56,135.00	(\$2,776.51)
5150 WORKER'S COMP. INS . .	\$3,077.96	\$0.00	\$1,300.64	\$1,785.22	(\$484.58)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$110,000.00	\$0.00	\$112,971.88	\$63,800.00	\$49,171.88
5345 MILEAGE REIMBURSEMENT	\$17,235.00	\$458.32	\$3,423.09	\$9,996.30	(\$6,573.21)
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	\$1,855.54	\$4,060.00	(\$2,204.46)
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	\$1,025,292.81	\$72,590.17	\$609,632.12	\$594,669.83	\$14,962.29

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - JUL 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$770,516.08	\$63,349.27	\$430,618.45	\$446,899.33	(\$16,280.88)
5120 LONGEVITY	\$7,580.00	\$375.00	\$2,625.00	\$4,396.40	(\$1,771.40)
5130 SOCIAL SECURITY (FICA)	\$61,222.65	\$4,519.12	\$30,800.24	\$35,509.14	(\$4,708.90)
5140 RETIREMENT (TCDRS) . .	\$104,038.49	\$8,463.99	\$57,580.48	\$60,342.32	(\$2,761.84)
5150 WORKER'S COMP. INS . .	\$3,281.21	\$0.00	\$1,285.37	\$1,903.10	(\$617.73)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$22,200.00	\$1,383.32	\$9,683.24	\$12,876.00	(\$3,192.76)
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.	\$1,072,200.00	\$122,094.43	\$545,128.36	\$621,876.00	(\$76,747.64)
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	\$2,173.40	\$3,480.00	(\$1,306.60)
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	\$2,047,038.43	\$200,185.13	\$1,079,894.54	\$1,187,282.29	(\$107,387.75)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,242,912.80	\$93,612.36	\$664,907.63	\$720,889.42	(\$55,981.79)
5120 LONGEVITY	\$7,500.00	\$625.00	\$4,375.00	\$4,350.00	\$25.00
5130 SOCIAL SECURITY (FICA)	\$104,997.23	\$7,536.00	\$53,467.53	\$60,898.39	(\$7,430.86)
5140 RETIREMENT (TCDRS) . .	\$178,426.66	\$13,573.60	\$96,265.97	\$103,487.46	(\$7,221.49)
5150 WORKER'S COMP. INS . .	\$10,987.63	\$0.00	\$4,768.77	\$6,372.83	(\$1,604.06)
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	\$112,416.62	\$3,990.96	\$103,477.82	\$65,201.64	\$38,276.18
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$71,225.00	\$70,818.00	\$407.00
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.	\$7,000.00	\$0.00	\$176.65	\$4,060.00	(\$3,883.35)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$1,786,340.94	\$129,512.92	\$998,664.37	\$1,036,077.75	(\$37,413.38)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$432,384.08	\$29,968.05	\$216,062.22	\$250,782.77	(\$34,720.55)
5120 LONGEVITY	\$4,670.00	\$389.17	\$2,724.19	\$2,708.60	\$15.59
5130 SOCIAL SECURITY (FICA)	\$33,859.21	\$2,268.89	\$16,371.40	\$19,638.34	(\$3,266.94)
5140 RETIREMENT (TCDRS) . .	\$57,538.53	\$4,006.02	\$28,829.51	\$33,372.35	(\$4,542.84)
5150 WORKER'S COMP. INS . .	\$2,450.09	\$0.00	\$733.16	\$1,421.05	(\$687.89)
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	\$3,600.00	\$705.00	\$4,295.00	\$2,088.00	\$2,207.00
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$458.32	\$2,979.08	\$3,219.00	(\$239.92)
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.	\$4,500.00	\$0.00	\$2,889.25	\$2,610.00	\$279.25
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	\$544,551.92	\$37,795.45	\$274,883.81	\$315,840.11	(\$40,956.30)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - JUL 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$849,536.96	\$73,604.61	\$477,607.10	\$492,731.44	(\$15,124.34)
5120 LONGEVITY	\$12,195.00	\$978.75	\$6,851.25	\$7,073.10	(\$221.85)
5130 SOCIAL SECURITY (FICA)	\$71,866.54	\$5,946.26	\$38,599.93	\$41,682.59	(\$3,082.66)
5140 RETIREMENT (TCDRS) . .	\$122,126.15	\$10,537.59	\$68,511.10	\$70,833.17	(\$2,322.07)
5150 WORKER'S COMP. INS . .	\$7,419.68	\$0.00	\$2,828.20	\$4,303.41	(\$1,475.21)
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	\$48,569.62	\$0.00	\$17,019.56	\$28,170.38	(\$11,150.82)
5345 MILEAGE REIMBURSEMENT	\$78,402.00	\$6,488.76	\$42,878.43	\$45,473.16	(\$2,594.73)
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	\$2,050.16	\$3,480.00	(\$1,429.84)
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	\$1,196,115.96	\$97,555.97	\$656,345.73	\$693,747.25	(\$37,401.52)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF JULY 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - JUL 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$2,633,032.80	\$147,946.63	\$1,089,871.63	\$1,527,159.02	(\$437,287.39)
5120 LONGEVITY	\$18,570.00	\$1,531.67	\$10,761.26	\$10,770.60	(\$9.34)
5130 SOCIAL SECURITY (FICA)	\$226,623.81	\$12,305.62	\$90,818.25	\$131,441.81	(\$40,623.56)
5140 RETIREMENT (TCDRS) . .	\$385,112.36	\$22,198.11	\$163,523.63	\$223,365.17	(\$59,841.54)
5150 WORKER'S COMP. INS . .	\$25,296.82	\$0.00	\$9,799.29	\$14,672.16	(\$4,872.87)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$2,565.62	\$0.00	\$0.00	\$1,488.06	(\$1,488.06)
5345 MILEAGE REIMBURSEMENT	\$312,321.00	\$21,275.00	\$157,880.80	\$181,146.18	(\$23,265.38)
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.	\$12,000.00	\$0.00	\$13,771.28	\$6,960.00	\$6,811.28
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	\$3,615,522.41	\$205,257.03	\$1,536,426.14	\$2,097,003.00	(\$560,576.86)



CHANGE IN FUND EQUITY

AS OF JULY 31, 2023

FUND BALANCE ON DECEMBER 31, 2022		\$6,709,633.28
Y.T.D. REVENUES - JULY 31, 2023	\$12,923,309.83	
Y.T.D. EXPENSES - JULY 31, 2023	<u>\$9,176,850.03</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$3,746,459.80</u>
		<u>\$10,456,093.08</u>



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: October 12, 2023

TO: Board of Directors

FROM: Chief Appraiser - Don Spencer

SUBJECT: Agenda Item #7 – SDPVS Notification to the Board of Directors pursuant to Gov't Code Section 403.302(k).

403.302(k) states: If the comptroller determines in the final certification of the study that the school district's local value as determined by the appraisal district that appraises property for the school district is not valid, the comptroller shall provide notice of the comptroller's determination to the board of directors of the appraisal district. The board of directors of the appraisal district shall hold a public meeting to discuss the receipt of notice under this subsection.



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

August 31, 2023

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

Via EMAIL and FIRST-CLASS MAIL

In Re: 2022 School District Property Value Study Invalid Findings

Dear Board Members:

Government Code Section 403.302(k) requires the Texas Comptroller of Public Accounts to notify you that the school districts listed below received an invalid finding in the 2022 School District Property Value Study.

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

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

<u>School District</u>	<u>State or Local Value</u>	<u>Consecutive Year</u>
Pilot Point ISD	Local- Year 2 Grace	Second
Aubrey ISD	Local- Year 2 Grace	Second
Sanger ISD	Local- Year 2 Grace	Second

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

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



Sincerely,

Shannon Murphy, Director
Property Tax Assistance Division

cc:, Don Spencer, Chief Appraiser



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: October 12, 2023

TO: Board of Directors

FROM: Chief Appraiser - Don Spencer

SUBJECT: Agenda Item #8 - Changes to Personnel Policy Approval Practice.

Historically, it has been the general practice for the Chief Appraiser to bring all Personnel Policy changes to the board for approval. In an effort to provide for efficiency in operation, the Chief Appraiser is asking the board to dispense with this general practice according to the resolution presented, allowing the Chief Appraiser to update and/or change personnel policies.

**DENTON CENTRAL APPRAISAL DISTRICT
RESOLUTION NO. 2023-02**

STATE OF TEXAS	§	RESOLUTION CONFIRMING CHIEF APPRAISER'S AUTHORITY TO MAKE CHANGES TO PERSONNEL POLICIES AND EMPLOYMENT PROCEDURES
COUNTY OF DENTON	§	

WHEREAS, one of the Board of Directors of the Denton Central Appraisal District's primary responsibilities is the appointment of the Chief Appraiser, who in turn, is the chief administrator of the Denton Central Appraisal District (the "District"), and who, as a matter of law, may employ and compensate professional, clerical and other District personnel as provided by the District's budget; and

WHEREAS, the Board of Directors of the Denton Central Appraisal District (hereinafter "the Board"), at the request of the Chief Appraiser, has historically approved the District's personnel policies and employment procedures, including the practice of approving of any updates or changes, before any such updates or changes would be effective on District personnel; and

WHEREAS, having met in a duly posted meeting and, upon full review and consideration of the Chief Appraiser's request, a quorum of the Board has found and determined that it is in the best interest of the District for the Chief Appraiser to be able to update and change the District's personnel policies and employment procedures without requesting the Board's approval prior to the effective date of any such updates or changes;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DENTON CENTRAL APPRAISAL DISTRICT:

- 1) That the Chief Appraiser, in connection with the Chief Appraiser's responsibility to employ and compensate professional, clerical and other District personnel, may update and change the District's personnel policies and employment procedures, as needed, provided the Chief Appraiser believes in good faith that the update and/or change is in the best interest of the District; and
- 2) That the Chief Appraiser may dispense with the historic practice of requesting the Board's approval of updates and/or changes to the District's personnel policies and employment procedures, unless the Chief Appraiser reasonably anticipates that said updates and/or changes may have an impact on the District's budget; and
- 3) That Chief Appraiser will, at least quarterly, advise the Board on any updates or changes made to the District's personnel policies and procedures; and
- 4) That this Resolution shall be effective immediately upon its adoption by the Board.

READ, PASSED, APPROVED, and ADOPTED THIS THE ___ day of _____ 2023.



By: _____
Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: October 12, 2023

TO: Board of Directors

FROM: Chief Appraiser - Don Spencer

SUBJECT: Agenda Item #9 - Changes to Group Health Benefits Approval Practice.

Historically, it has been the general practice for the Chief Appraiser to bring the Group Health Benefits package to the board for approval, annually. In an effort to provide for efficiency in operation, the Chief Appraiser is asking the board to dispense with this general practice according to the resolution presented, allowing the Chief Appraiser to select the type and extent of group health benefit plans the District may offer to certain personnel (including, for example and without limitation, medical, dental, vision and short term disability benefit plans) provided the Chief Appraiser believes in good faith that the plan(s) selection(s) are in the best interest of the District.

**DENTON CENTRAL APPRAISAL DISTRICT
RESOLUTION NO. 2023-03**

STATE OF TEXAS	§	RESOLUTION CONFIRMING CHIEF APPRAISER'S AUTHORITY TO SELECT HEALTH BENEFIT PLANS
COUNTY OF DENTON	§	

WHEREAS, one of the Board of Directors of the Denton Central Appraisal District's primary responsibilities is the appointment of the Chief Appraiser, who in turn, is the chief administrator of the Denton Central Appraisal District (the "District"), and who, as a matter of law, may employ and compensate professional, clerical and other District personnel as provided by the District's budget; and

WHEREAS, the Board of Directors of the Denton Central Appraisal District (hereinafter "the Board"), at the request of the Chief Appraiser, has historically approved the health benefit plans selected by the Chief Appraiser that the District may offer to certain personnel including, for example and without limitation, medical, dental, vision and short term disability benefit plans; and

WHEREAS, having met in a duly posted meeting and, upon full review and consideration of the Chief Appraiser's request, a quorum of the Board has found and determined that it is in the best interest of the District to permit the Chief Appraiser to select the health benefit plans the District may offer to certain personnel without requesting the Board's approval, assuming the Chief Appraiser's selection(s) are consistent with amounts allocated for said benefits within the District's approved budget;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DENTON CENTRAL APPRAISAL DISTRICT:

- 1) That the Chief Appraiser, in connection with the Chief Appraiser's responsibility to employ and compensate professional, clerical and other District personnel, may select the type and extent of group health benefit plans the District may offer to certain personnel (including, for example and without limitation, medical, dental, vision and short term disability benefit plans) provided the Chief Appraiser believes in good faith that the plan(s) selection(s) are in the best interest of the District; and
- 2) That the Chief Appraiser may dispense with the historic practice of requesting the Board's approval of the type and extent of group health benefit plans the District will offer to certain personnel, unless the Chief Appraiser reasonably anticipates that said selections may exceed the amounts allocated within the District's approved budget; and
- 3) That the Chief Appraiser will, at least annually, advise the Board on the type and extent of group health benefit plans the District may offer to certain personnel; and
- 4) That this Resolution shall be effective immediately upon its adoption by the Board.

READ, PASSED, APPROVED, and ADOPTED THIS THE ___ day of _____ 2023.



By: _____
Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: October 12, 2023

TO: Board of Directors

FROM: Chief Appraiser - Don Spencer

SUBJECT: Agenda Item #10 - Authorize Chief Appraiser for use of reserve funds.

As we continue to add new staff, we are challenged with where to place them. We are looking to repurpose the current training room space in the 3901 (annex) building for the expansion of our residential department. We have begun the process of obtaining planning and quotes for pricing of cubicle workstations and will be able to provide space for up to 28 appraisers in that room. With some shifts and relocating of a few departments, we believe this will enable us to maximize our current space in order to provide more time for planning and budgeting for the ultimate need of a new facility or additional office space. I am asking the board to authorize the use of reserve funds of up to \$200,000 to provide for all of the needs for this transition of space including the purchase and installation of the furniture, network cabling and electrical systems support needed along with some additional furniture needs so the district will be prepared for the additional staff coming in 2024.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: October 2, 2023

TO: Board of Directors

FROM: Kim Collins, HR Finance Manager

SUBJECT: Agenda Item #12 – Consider and Take Action on Penalties and Interest for Outstanding 2023 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, 2023 for the 2023 Fourth Quarter Allocation invoices. Invoices totaling \$4,046,868.31 mailed on September 1, 2023 had a due date of September 30, 2023. Checks received early October with September issue dates are notated with an ‘*’.

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

RECOMMENDATION:

To waive penalty and interest on outstanding 2023 Fourth Quarter Allocations as of September 30, 2023.



DENTON CENTRAL APPRAISAL DISTRICT
Outstanding Allocations as of 09.30.23

Entity	Quarter	Amount	Penalty	Interest as of 09.30.23
Celina ISD	4Q	\$2,871.16	\$143.56	23.92
Prosper ISD	4Q	\$56,147.26	\$2,807.36	467.71
Town of Argyle	4Q	\$5,700.40	\$285.02	47.48
City of Carrollton	4Q	\$86,238.91	\$4,311.95	718.37
City of Ft. Worth	4Q	\$51,323.20	\$2,566.16	427.52
Town of Hackberry	4Q	\$298.75	\$14.94	2.49 *
City of Highland Village	4Q	\$22,010.32	\$1,100.52	183.35
City of Lewisville	4Q	\$118,622.57	\$5,931.13	988.13
Town of Northlake	4Q	\$8,655.25	\$432.76	72.10
City of Oak Point	4Q	\$5,107.79	\$255.39	42.55
Northlake PID #1	4Q	\$2,664.44	\$133.22	22.19
Trophy Club MUD #1	4Q	\$2,163.63	\$108.18	18.02 *
Oak Point WCID #4	4Q	\$1,644.05	\$82.20	13.69 *
Big Sky MUD	4Q	\$460.02	\$23.00	3.83
		\$363,907.75	\$18,195.39	\$3,031.35
		\$0.00	\$0.00	\$0.00
		\$363,907.75	\$18,195.39	\$3,031.35

* received first of October