




Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com


Board of Directors Meeting
November 17, 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
- 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 TWO BOARD OF DIRECTORS MEETINGS
 - B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS
- ITEM 7. DISCUSS PROPOSALS RECEIVED IN RESPONSE TO DCAD FURNITURE RFP 2023-001
- ITEM 8. CONSIDER RECOMMENDATIONS AND AUTHORIZE CHIEF APPRAISER TO SELECT VENDOR FOR PURCHASE AND INSTALLATION OF FURNITURE
- ITEM 9. DISCUSS, CONSIDER AND APPROVE INCREASING THE NUMBER OF ARB MEMBERS TO FORTY(40) REGULAR MEMBERS AND FOUR(4) AUXILIARY MEMBERS.
- ITEM 10. DISCUSS CHIEF APPRAISER EVALUATION
- ITEM 11. 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 12. RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION
- ITEM 13. DISCUSS / SET NEXT MEETING DATE AND FUTURE AGENDA ITEMS
- ITEM 14. 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

DENTON CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS MINUTES

OCTOBER 12, 2023

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:00 pm.

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

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

ADDITIONAL: David Tabor, Matt Fitch, Michelle Landberg,
and all New Employees

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 REPORT - DON SPENCER

- Recognition and Thanks for the DCAD Staff, outside counsel, David Tabor and Purdue Brandon, and recognition of all 9 employees who started on October 2, 2023 bringing our FTE's to 98 of a budgeted 104.

Minutes - Board of Directors Meeting of October 12, 2023

- Roy Atwood commented that he was invited by the City of Carrollton to Council meeting and received nothing but praise for DCAD.
 - Major concern is our current facility - we are always looking for ways to maximize the space we have and ways that we can show good faith to the entities that we are maximizing the space we have. Mr. Spencer introduces the idea of Cubicle Style Furniture for the Training Room as a transition for growth in 2024. Currently working on the RFP document for Furniture and Facility.
 - Currently exploring changes and how everyone is affected - meeting with staff to communicate the long term goals of the District - the majority of the cost for this project is furniture and installation - will be adding amenities such as fridges and microwaves to make things as comfortable as possible.
 - Building is also having some major roof issues - will be sending out an RFP for fixing the roof - based on initial proposal it will be \$90,000 for repairs
 - Training and Development is always a big focus especially for the new employees
 - Currently about a week and a half behind the deadline of getting the data reports that need to be processed and published to the tax office - due to the new legislation there is some delay in accurate processing before all is sent to the Tax Office.
 - David Terre asks how we were able to hire so many qualified people in a short amount of time. Mr. Spencer responds it was an effort on everyone's part
 - Ann Pomykal mentions that the benefits package is great and the offices are very welcoming.
 - Michelle French welcomes all new employees and thanks them for their service.
- B. DEPUTY CHIEF OF APPRAISAL REPORT - CHRIS LITTRELL
- "From the Appraisal Side of Life" - Held off on bringing people in during protest season while upgrading the onboarding process - there are still some things to change and improve upon - have received some feedback on how to improve even more
 - New employees jumped in immediately to training - wanted to set expectations up front for new hires
 - Recently created and implemented "Res 101 Boot Camp" - have broken the county into regions and then into teams of appraisers to tackle teaching them the system, building schedules - put together a broad outline and the feedback has been great
 - Next week there are a team of 8 members of Leadership going to Bexar CAD to learn from their departments, functionality, flow, how they are structured organizationally, task alignment, etc. - directors will be spending time in various departments to talk about CAMA usage.
- C. DEPUTY CHIEF OF ADMINISTRATION UPDATES - JEANNE ASHLOCK
- The appeals Department finished up the hearings for 2023. There are currently some issues preparing the first supplement with changes from 40K to 100K on the Homestead Exemptions - working to simplify the process.
 - The IT Department has been working to overcome system outages and continue system maintenance.

Minutes - Board of Directors Meeting of October 12, 2023

- The HR Department has been working to update the onboarding process, open enrollment and provide orientation for new employees.
- The Customer Service Department has experienced some lightere help desk tickets and phone calls so now they can work to process exemptions and answer those outstanding questions.
- The CAMA system is not capable of doing everything that is needed to do. Denton CAD does not want the bills to go out incorrectly and then have to make changes and adjustments. PACS did not address the UDI's on the accounts, DP exemptions have not been processed correctly - all these issues are taking things away from what the department should be focusing on right now. Is presenting a large challenge for the Customer Service Department.
- Customer Service Department still has 6K exemptions to process and currently have 4 openings in the Department.
- Michelle French spoke about the CAMA issues for the TAC's office. TAC office is also struggling to get responses to phone calls and questions. Seems to be an enormous issue across the state of Texas. Many simple functions are not being performed properly.
- Alex Buck asked if the software is from one particular vendor - it is the same vendor that all are having problems with
- Harris Govern has a history of not responding to help tickets - currently have many outstanding tickets with them that have not been answered
- Ann Pomykal asks if it is possible to upgrade and/or change vendors.

D. TLO REPORT - ASHLEY AGUADO

- Since the last report there have been a total of 11 complaints.
- The District complaints are as follows:
 - One complaint regarding the questions in the online protest portal not being answered by staff
 - One complaint from the taxpayer receiving a hearing notice only being granted an informal review on the day of the hearing
- ARB Complaints
 - 3 Complaints that taxpayer evidence was not considered by the ARB
 - 1 Complaint that the rebuttal opportunity was not given by the ARB
 - 2 Complaints that the ARB was impolite and impatient
 - 2 Complaints regarding the Affidavit requirement
 - 1 complaint about the long wait time

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

Minutes - Board of Directors Meeting of October 12, 2023

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

ITEM 7: 2022 SDPVS NOTIFICATION

Texas Government Code require the Property Value Study is discussed in open session. The School District PVS findings from the Texas Comptroller from 2022 include:

- 6 school Districts had fallen out of the Confidence Interval
- 3 Districts have been brought back within the Confidence Interval through the appeal process.
- Pilot Point, Aubrey and Sanger have still not been brought back into the Confidence Interval. State will come in to do another study - the 3 school districts are still at 94%- all are still within their 2 year grace period - school districts can lose state funding based on the comptroller's findings if they are not brought back into the confidence rating. There is currently a PVS Study for 2023 - will receive the preliminary findings in January 2024. Mr. Spencer is confident they will be back in the confidence level due to the market value increase.

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

Asking for the authority to allow Don Spencer to approve personnel policies and employment procedures prior to the Board. Mr. Spencer agrees to keep the Board informed. The board has already approved the budget which includes the benefit plans for the staff each year. Leadership will always make a diligent effort to offer the best benefits that can be afforded for the staff. Giving the Chief Appraiser the ability to make changes to the Personnel Policies and Employment Procedures allows the opportunity to make changes faster than waiting for a Board meeting. Would be beneficial to Denton CAD and for the Board Meetings. Board always has the ability to evaluate through the Chief Appraiser Evaluation Process.

Charles Stafford made a motion to approve the request for resolution. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

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.

Alex Buck made a motion to approve the request for resolution. Charles Stafford seconded the motion.

DISCUSSION:

Ann Pomykal asks about the process of creating the benefits package with Kallen McCoy. Mr. Spencer asks Kim Collins to comment. Since the district is self-funded, Kallen shops all possible packages and compares and contrasts the possibilities. Mrs. Collins has complete faith that Mr. McCoy does his due diligence within the market and brings forth any issues of what he sees coming through the market. Kallen puts together the self-funding model and the District does have a monthly premium to pay. Group Resources manages the claims and Cigna is the provider. There are quite a few checks and balances that Mrs. Collins does in conjunction with Mr. McCoy.

The motion passed and the vote was unanimous.

ITEM 10: DISCUSS, CONSIDER AND AUTHORIZE THE CHIEF APPRAISER TO USE UP TO \$200,000 OF RESERVE FUNDS FOR THE PURCHASE AND INSTALLATION OF FURNITURE, AND ELECTRICAL AND NETWORK INFRASTRUCTURE FOR ADDITIONAL STAFF

In a previous meeting, Mr. Spencer has discussed turning the training space at the 3901 building into the Residential Department by installing Cubicles. Mr. Spencer is asking for the pre-authorization to use \$200K from the reserve fund to help pay for the improvements and installation. Mr. Spencer will be bringing vendors names received by RFP to the following Board meeting for approval.

Mr. Stafford asks how much that leaves in reserve and that small portion is covered by interest.

Ann Pomykal made a motion to approve the request to use a portion of the reserve funds. Charles Stafford seconded the motion. The motion passed and the vote was unanimous.

ITEM 11: DISCUSS AND SET DATE FOR CHIEF APPRAISER EVALUATION

Don Spencer presents documents on CA evaluation possibilities and sets the date for the evaluation. Mr. Spencer asks the board to choose which vehicle they would like to use. Customarily the Board works together to create the evaluation of the Chief Appraiser and then the Chairman will present that to Mr. Spencer.

ITEM 12: CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR OUTSTANDING FOURTH QUARTER ALLOCATIONS.

Currently only have 7 payments outstanding. For some entities the 30 days is a tight turn around.

Ann Pomykal made a motion to approve waiving the penalties and interest. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

Minutes - Board of Directors Meeting of October 12, 2023

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 4:08.

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

Board reconvened following the Executive Session at 4:20.

No Action Taken at this time.

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

Chief Appraiser Evaluations
Software Issues

Next Meeting - Friday, November 17 at 3:00

ITEM 16: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 4:22.



Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MINUTES
NOVEMBER 2, 2023
3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:01 pm.

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

ABSENT: Charles Stafford

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

ADDITIONAL: David Tabor

ITEM 2: ESTABLISHMENT OF QUORUM

ITEM 3: INVOCATION AND PLEDGES

Invocation was given by Michelle French.

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

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

PERSONS DESIRING TO ADDRESS THE BOARD OF DIRECTORS MUST FILL OUT A SPEAKER'S CARD PRIOR TO THE MEETING. NO PRESENTATION SHALL EXCEED THREE MINUTES. THE BOARD CANNOT DELIBERATE ON ANY SUBJECT THAT IS NOT INCLUDED ON THE AGENDA.

No Public Comments Made.

Minutes - Board of Directors Meeting of November 2, 2023

ITEM 5: CONSIDER AND ADOPT BY RESOLUTION THE DEPARTMENT OF LABOR'S PREVAILING WAGE RATES FOR DENTON COUNTY.

Don Spencer explained the requirements in the Tax Code were discovered. Denton CAD must adopt the prevailing wage rates for Denton County. Mr. Spencer explains the information provided covers what the district would be responsible for if the workers were not paid the prevailing wage of Denton County.

Ann Pomykal made a motion to approve the resolution. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 6: 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 3:07.

ITEM 7: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION

Board reconvened following the Executive Session at 3:59.

Alex Buck made a motion to authorize outside counsel to arrange for separate counsel for Don Spencer and Hope McClure to be paid for by the District for Cause #23-9526-481. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 8: DISCUSS/SET NEXT MEETING AND FUTURE AGENDA ITEMS

Next Meeting Friday, November 17, 2023

ITEM 9: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 4:00.

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District

August 2023

AGENDA ITEM #6B

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

Balance Sheet Notes:

- Current *Reserved for Contingency* balance is \$1,786,127.54.

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 - Aug* reflects eight months
- *Interest Income* continues to outpace budget

Expense Notes:

- *Year-to-Date Actual Expenditures* are under *Budget Year-to-Date* by (\$1,439,544.10).
- *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
 - *Seasonal Labor* – over “Budget” due to seasonal nature of expense

Recommendation:

To approve August 2023 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF AUGUST 31, 2023

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 AUGUST 31, 2023

*****ASSETS*****

CASH ON HAND AND IN BANK:

Cash In Bank	\$0.00
Petty Cash	\$500.00
Checking Account - Payroll Account	\$73,414.11
Checking Account - Insurance Account	\$1,043.31
Checking Account - Operating Account	\$9,369,107.19
Investment Account	\$0.00
2023 Prepaid Expenses	\$0.00

TOTAL ASSETS

\$9,444,064.61

*****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)	\$2,734,431.33

TOTAL FUND EQUITY

\$9,444,064.61

REVENUE REPORT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - AUG REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$16,785,291.50	\$79,735.60	\$12,755,526.92	\$11,078,292.39	\$1,677,234.53
IS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC REVENUE	\$12,500.00	\$0.00	\$3,839.77	\$8,250.00	(\$4,410.23)
INTEREST INCOME . . .	\$12,000.00	\$46,304.19	\$289,982.93	\$7,920.00	\$282,062.93
APPRAISAL DISTRICT . .	\$1,000,000.00	\$0.00	\$0.00	\$660,000.00	(\$660,000.00)
TOTALS	\$17,809,791.50	\$126,039.79	\$13,049,349.62	\$11,754,462.39	\$1,294,887.23

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$8,771,498.24	\$598,710.16	\$4,730,952.42	\$5,789,188.84	(\$1,058,236.42)
5120 LONGEVITY	\$75,500.00	\$5,299.50	\$43,885.32	\$49,830.00	(\$5,944.68)
5130 SOCIAL SECURITY (FICA)	\$723,494.79	\$46,779.54	\$370,536.07	\$477,506.56	(\$106,970.49)
5140 RETIREMENT (TCDRS) . .	\$1,244,853.27	\$84,056.72	\$666,331.30	\$821,603.16	(\$155,271.86)
5150 WORKER'S COMP. INS . .	\$65,889.96	\$0.00	\$24,954.02	\$43,487.37	(\$18,533.35)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$151,464.92	\$775,427.02	\$1,079,696.90	(\$304,269.88)
5210 MEMBERSHIPS & DUES . .	\$22,630.00	\$245.00	\$15,630.00	\$14,935.80	\$694.20
5220 TRAINING - SCHOOLS, CONF	\$102,700.00	\$2,679.99	\$57,033.94	\$67,782.00	(\$10,748.06)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$36,662.50	\$268,310.00	\$297,851.40	(\$29,541.40)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$118,800.00	\$16,200.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$28,311.64	\$269,359.30	\$313,500.00	(\$44,140.70)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,684.92	\$34,935.91	\$26,070.00	\$8,865.91
5340 SUBSCRIPTIONS & CONTRACTS	\$824,756.86	\$4,472.80	\$781,494.96	\$544,339.53	\$237,155.43
5345 MILEAGE REIMBURSEMENT	\$610,542.00	\$45,073.57	\$362,549.11	\$402,957.72	(\$40,408.61)
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$32,878.72	\$23,053.53	\$9,825.19
5360 PRINTING SERVICES. . .	\$159,000.00	\$28,178.25	\$182,404.02	\$104,940.00	\$77,464.02
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$16,655.59	\$348,621.00	\$232,782.00	\$115,839.00
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$0.00	\$8,453.50	\$5,280.00	\$3,173.50
5390 OFFICE SUPPLIES.	\$65,950.00	\$5,455.50	\$39,391.91	\$43,527.00	(\$4,135.09)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$0.00	\$5,197.63	\$11,484.00	(\$6,286.37)
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$3,689.42	\$548,817.78	\$707,652.00	(\$158,834.22)
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$8,256.90	\$49,363.63	\$58,753.20	(\$9,389.57)
5440 TELEPHONE.	\$103,084.00	\$9,154.81	\$73,037.97	\$68,035.44	\$5,002.53
5450 BUILDING MAINTENANCE .	\$145,011.00	\$17,854.15	\$107,699.69	\$95,707.26	\$11,992.43
5510 FURNITURE & EQUIPMENT.	\$70,500.00	\$0.00	\$32,529.41	\$46,530.00	(\$14,000.59)
5520 BUILDING & LAND IMPR .	\$0.00	\$2,127.24	\$3,317.73	\$0.00	\$3,317.73
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$50,603.67	(\$25,051.53)
5620 MISCELLANEOUS.	\$58,450.00	\$1,803.83	\$35,407.29	\$38,577.00	(\$3,169.71)
5630 SEASONAL LABOR.	\$261,250.00	\$34,508.51	\$234,892.43	\$172,425.00	\$62,467.43
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$4,942.80	\$50,954.07	\$47,563.01	\$3,391.06
TOTALS	\$17,809,791.50	\$1,138,068.26	\$10,314,918.29	\$11,754,462.39	(\$1,439,544.10)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$198,000.00	\$0.00	\$0.00	\$130,680.00	(\$130,680.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,147.00	\$0.00	\$0.00	\$9,997.02	(\$9,997.02)
5140 RETIREMENT (TCDRS) . .	\$43,283.00	\$0.00	\$0.00	\$28,566.78	(\$28,566.78)
5150 WORKER'S COMP. INS . .	\$1,267.20	\$0.00	\$202.89	\$836.35	(\$633.46)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$151,464.92	\$775,427.02	\$1,079,696.90	(\$304,269.88)
5210 REGISTRATION & DUES. .	\$22,630.00	\$245.00	\$15,630.00	\$14,935.80	\$694.20
5220 SCHOOLS & TRAVEL . . .	\$102,700.00	\$2,679.99	\$57,033.94	\$67,782.00	(\$10,748.06)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$36,662.50	\$268,310.00	\$297,851.40	(\$29,541.40)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$135,000.00	\$118,800.00	\$16,200.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$28,311.64	\$269,359.30	\$313,500.00	(\$44,140.70)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,684.92	\$34,935.91	\$26,070.00	\$8,865.91
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$103.48	\$480,790.23	\$295,746.00	\$185,044.23
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$32,878.72	\$23,053.53	\$9,825.19
5360 PRINTING SERVICES. . .	\$159,000.00	\$28,178.25	\$182,404.02	\$104,940.00	\$77,464.02
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$16,655.59	\$348,621.00	\$232,782.00	\$115,839.00
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$0.00	\$8,453.50	\$5,280.00	\$3,173.50
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$5,455.50	\$39,391.91	\$43,527.00	(\$4,135.09)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$0.00	\$5,197.63	\$11,484.00	(\$6,286.37)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$8,256.90	\$49,363.63	\$58,753.20	(\$9,389.57)
5440 TELEPHONE.	\$103,084.00	\$9,154.81	\$73,037.97	\$68,035.44	\$5,002.53
5450 BUILDING MAINTENANCE .	\$145,011.00	\$17,854.15	\$107,699.69	\$95,707.26	\$11,992.43
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$5,713.75	\$12,540.00	(\$6,826.25)
5520 BUILDING & LAND IMPR .	\$0.00	\$2,127.24	\$3,317.73	\$0.00	\$3,317.73
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$50,603.67	(\$25,051.53)
5620 MISCELLANEOUS.	\$58,450.00	\$1,803.83	\$35,407.29	\$38,577.00	(\$3,169.71)
5630 SEASONAL LABOR	\$261,250.00	\$34,508.51	\$234,892.43	\$172,425.00	\$62,467.43
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$4,942.80	\$50,954.07	\$47,563.01	\$3,391.06
TOTALS	\$5,075,353.58	\$350,090.03	\$3,239,574.77	\$3,349,733.36	(\$110,158.59)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$956,482.24	\$74,606.96	\$558,683.62	\$631,278.28	(\$72,594.66)
5120 LONGEVITY	\$8,315.00	\$602.50	\$4,820.00	\$5,487.90	(\$667.90)
5130 SOCIAL SECURITY (FICA)	\$77,203.59	\$5,727.93	\$42,883.24	\$50,954.37	(\$8,071.13)
5140 RETIREMENT (TCDRS) . .	\$130,474.14	\$10,023.68	\$75,856.49	\$86,112.93	(\$10,256.44)
5150 WORKER'S COMP. INS . .	\$8,101.79	\$0.00	\$2,829.93	\$5,347.18	(\$2,517.25)
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	\$44,400.00	\$3,967.55	\$28,367.19	\$29,304.00	(\$936.81)
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	\$2,970.00	\$929.38
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	\$94,928.62	\$717,339.85	\$811,454.66	(\$94,114.81)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - AUG 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$964,127.20	\$53,229.61	\$420,257.41	\$636,323.95	(\$216,066.54)
5120 LONGEVITY	\$7,780.00	\$265.83	\$2,126.64	\$5,134.80	(\$3,008.16)
5130 SOCIAL SECURITY (FICA)	\$74,775.48	\$3,901.80	\$30,964.77	\$49,351.82	(\$18,387.05)
5140 RETIREMENT (TCDRS) . .	\$127,069.44	\$7,013.99	\$55,386.58	\$83,865.83	(\$28,479.25)
5150 WORKER'S COMP. INS . .	\$4,007.57	\$0.00	\$1,205.77	\$2,645.00	(\$1,439.23)
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	\$378.36	\$58,949.51	\$65,673.30	(\$6,723.79)
5345 MILEAGE REIMBURSEMENT	\$8,334.00	\$783.86	\$5,790.12	\$5,500.44	\$289.68
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	\$2,970.00	(\$2,970.00)
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	\$65,573.45	\$574,680.80	\$851,465.14	(\$276,784.34)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$724,506.08	\$59,206.55	\$461,277.32	\$478,174.01	(\$16,896.69)
5120 LONGEVITY	\$8,890.00	\$733.33	\$5,904.14	\$5,867.40	\$36.74
5130 SOCIAL SECURITY (FICA)	\$57,799.28	\$4,340.20	\$33,821.10	\$38,147.52	(\$4,326.42)
5140 RETIREMENT (TCDRS) . .	\$96,784.49	\$7,851.77	\$61,210.26	\$63,877.76	(\$2,667.50)
5150 WORKER'S COMP. INS . .	\$3,077.96	\$0.00	\$1,300.64	\$2,031.45	(\$730.81)
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	\$72,600.00	\$40,371.88
5345 MILEAGE REIMBURSEMENT	\$17,235.00	\$458.32	\$3,881.41	\$11,375.10	(\$7,493.69)
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	\$4,620.00	(\$2,764.46)
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	\$682,222.29	\$676,693.25	\$5,529.04

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - AUG 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$770,516.08	\$63,349.28	\$493,967.73	\$508,540.61	(\$14,572.88)
5120 LONGEVITY	\$7,580.00	\$375.00	\$3,000.00	\$5,002.80	(\$2,002.80)
5130 SOCIAL SECURITY (FICA)	\$61,222.65	\$4,519.12	\$35,319.36	\$40,406.95	(\$5,087.59)
5140 RETIREMENT (TCDRS) . .	\$104,038.49	\$8,463.99	\$66,044.47	\$68,665.40	(\$2,620.93)
5150 WORKER'S COMP. INS . .	\$3,281.21	\$0.00	\$1,285.37	\$2,165.60	(\$880.23)
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	\$11,066.56	\$14,652.00	(\$3,585.44)
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.	\$1,072,200.00	\$3,689.42	\$548,817.78	\$707,652.00	(\$158,834.22)
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	\$3,960.00	(\$1,786.60)
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	\$81,780.13	\$1,161,674.67	\$1,351,045.36	(\$189,370.69)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,242,912.80	\$93,612.36	\$758,519.99	\$820,322.45	(\$61,802.46)
5120 LONGEVITY	\$7,500.00	\$625.00	\$5,000.00	\$4,950.00	\$50.00
5130 SOCIAL SECURITY (FICA)	\$104,997.23	\$7,536.00	\$61,003.53	\$69,298.17	(\$8,294.64)
5140 RETIREMENT (TCDRS) . .	\$178,426.66	\$13,573.61	\$109,839.58	\$117,761.60	(\$7,922.02)
5150 WORKER'S COMP. INS . .	\$10,987.63	\$0.00	\$4,768.77	\$7,251.84	(\$2,483.07)
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	\$107,468.78	\$74,194.97	\$33,273.81
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$81,400.00	\$80,586.00	\$814.00
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	\$4,620.00	(\$4,443.35)
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	\$129,512.93	\$1,128,177.30	\$1,178,985.02	(\$50,807.72)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - AUG 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$432,384.08	\$32,511.15	\$248,573.37	\$285,373.49	(\$36,800.12)
5120 LONGEVITY	\$4,670.00	\$389.17	\$3,113.36	\$3,082.20	\$31.16
5130 SOCIAL SECURITY (FICA)	\$33,859.21	\$2,463.44	\$18,834.84	\$22,347.08	(\$3,512.24)
5140 RETIREMENT (TCDRS) . .	\$57,538.53	\$4,336.62	\$33,166.13	\$37,975.43	(\$4,809.30)
5150 WORKER'S COMP. INS . .	\$2,450.09	\$0.00	\$733.16	\$1,617.06	(\$883.90)
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	\$0.00	\$4,295.00	\$2,376.00	\$1,919.00
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$458.32	\$3,437.40	\$3,663.00	(\$225.60)
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	\$2,970.00	(\$80.75)
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	\$40,158.70	\$315,042.51	\$359,404.26	(\$44,361.75)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$849,536.96	\$74,247.62	\$551,854.72	\$560,694.39	(\$8,839.67)
5120 LONGEVITY	\$12,195.00	\$777.00	\$7,628.25	\$8,048.70	(\$420.45)
5130 SOCIAL SECURITY (FICA)	\$71,866.54	\$5,985.43	\$44,585.36	\$47,431.92	(\$2,846.56)
5140 RETIREMENT (TCDRS) . .	\$122,126.15	\$10,594.95	\$79,106.05	\$80,603.26	(\$1,497.21)
5150 WORKER'S COMP. INS . .	\$7,419.68	\$0.00	\$2,828.20	\$4,896.99	(\$2,068.79)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$48,569.62	\$0.00	\$17,019.56	\$32,055.95	(\$15,036.39)
5345 MILEAGE REIMBURSEMENT	\$78,402.00	\$6,572.20	\$49,450.63	\$51,745.32	(\$2,294.69)
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	\$3,960.00	(\$1,909.84)
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	\$98,177.20	\$754,522.93	\$789,436.53	(\$34,913.60)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF AUGUST 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - AUG 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$2,633,032.80	\$147,946.63	\$1,237,818.26	\$1,737,801.65	(\$499,983.39)
5120 LONGEVITY	\$18,570.00	\$1,531.67	\$12,292.93	\$12,256.20	\$36.73
5130 SOCIAL SECURITY (FICA)	\$226,623.81	\$12,305.62	\$103,123.87	\$149,571.71	(\$46,447.84)
5140 RETIREMENT (TCDRS) . .	\$385,112.36	\$22,198.11	\$185,721.74	\$254,174.16	(\$68,452.42)
5150 WORKER'S COMP. INS . .	\$25,296.82	\$0.00	\$9,799.29	\$16,695.90	(\$6,896.61)
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	\$1,693.31	(\$1,693.31)
5345 MILEAGE REIMBURSEMENT	\$312,321.00	\$21,275.00	\$179,155.80	\$206,131.86	(\$26,976.06)
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	\$7,920.00	\$5,851.28
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	\$1,741,683.17	\$2,386,244.79	(\$644,561.62)

CHANGE IN FUND EQUITY

AS OF AUGUST 31, 2023

FUND BALANCE ON DECEMBER 31, 2022		\$6,709,633.28
Y.T.D. REVENUES - AUGUST 31, 2023	\$13,049,349.62	
Y.T.D. EXPENSES - AUGUST 31, 2023	<u>\$10,314,918.29</u>	
Y.T.D. EXCESS REVENUES/ (EXPENSES)		<u>\$2,734,431.33</u>
		<u>\$9,444,064.61</u>



Denton Central Appraisal District

September 2023

AGENDA ITEM #6B

Please find attached the Monthly Financial Report as of September 30, 2023 with highlights.

Balance Sheet Notes:

- Current *Reserved for Contingency* balance is \$1,786,127.54.

Revenue Notes:

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

Expense Notes:

- *Year-to-Date Actual Expenditures* are under *Budget Year-to-Date* by (\$1,648,290.40).
- *YTD Actual Compared to YTD Budget* is under budget across most expenses. Notable exceptions are explained below:
 - *Oil & Gas Valuation* – billing is quarterly and the entire year is paid
 - *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 Maintenance* – blend of recurring expenses and unplanned repairs resulting in irregular payments
 - *Building & Land Improvements* – flood damage cleanup from broken water cooler outside ARB area
 - *Seasonal Labor* – over “Budget” due to seasonal nature of expense

Recommendation:

To approve September 2023 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF SEPTEMBER 30, 2023

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 SEPTEMBER 30, 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	(\$59,987.04)
Checking Account - Operating Account	\$11,809,209.64
Investment Account	\$0.00
2023 Prepaid Expenses	\$13,360.56

TOTAL ASSETS

\$11,764,126.47

*****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)	\$5,054,493.19

TOTAL FUND EQUITY

\$11,764,126.47

REVENUE REPORT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	2023 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - SEPT REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$16,785,291.50	\$3,667,973.07	\$16,423,499.99	\$12,588,968.63	\$3,834,531.37
IS SERVICES	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
MISC REVENUE	\$12,500.00	\$1,131.04	\$4,820.81	\$9,375.00	(\$4,554.19)
INTEREST INCOME . . .	\$12,000.00	\$45,092.69	\$335,075.62	\$9,000.00	\$326,075.62
APPRAISAL DISTRICT . .	\$1,000,000.00	\$0.00	\$0.00	\$750,000.00	(\$750,000.00)
TOTALS	\$17,809,791.50	\$3,714,196.80	\$16,763,546.42	\$13,357,343.63	\$3,406,202.80

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - SEPT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$8,771,498.24	\$590,569.49	\$5,321,521.91	\$6,578,623.68	(\$1,257,101.77)
5120 LONGEVITY	\$75,500.00	\$5,262.50	\$49,147.82	\$56,625.00	(\$7,477.18)
5130 SOCIAL SECURITY (FICA)	\$723,494.79	\$46,564.94	\$417,101.01	\$542,621.09	(\$125,520.08)
5140 RETIREMENT (TCDRS) . .	\$1,244,853.27	\$83,225.98	\$749,557.28	\$933,639.95	(\$184,082.67)
5150 WORKER'S COMP. INS . .	\$65,889.96	\$0.00	\$24,954.02	\$49,417.47	(\$24,463.45)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$316,254.84	\$1,091,681.86	\$1,226,928.30	(\$135,246.44)
5210 MEMBERSHIPS & DUES . .	\$22,630.00	\$679.00	\$16,309.00	\$16,972.50	(\$663.50)
5220 TRAINING - SCHOOLS, CONF	\$102,700.00	\$14,213.62	\$71,247.56	\$77,025.00	(\$5,777.44)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	(\$45.00)	\$268,265.00	\$338,467.50	(\$70,202.50)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$45,000.00	\$180,000.00	\$135,000.00	\$45,000.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$41,608.21	\$310,967.51	\$356,250.00	(\$45,282.49)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,649.95	\$36,585.86	\$29,625.00	\$6,960.86
5340 SUBSCRIPTIONS & CONTRACTS	\$824,756.86	\$7,535.62	\$789,030.58	\$618,567.65	\$170,462.94
5345 MILEAGE REIMBURSEMENT	\$610,542.00	\$44,884.41	\$407,433.52	\$457,906.50	(\$50,472.98)
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$32,878.72	\$26,197.19	\$6,681.53
5360 PRINTING SERVICES. . .	\$159,000.00	\$46.50	\$182,450.52	\$119,250.00	\$63,200.52
5370 POSTAGE & FREIGHT. . .	\$352,700.00	(\$431.33)	\$348,189.67	\$264,525.00	\$83,664.67
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$100.00	\$8,553.50	\$6,000.00	\$2,553.50
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$3,417.32	\$42,809.23	\$49,462.50	(\$6,653.27)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$3,123.07	\$8,320.70	\$13,050.00	(\$4,729.30)
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$113,391.18	\$662,208.96	\$804,150.00	(\$141,941.04)
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$8,921.64	\$58,285.27	\$66,765.00	(\$8,479.73)
5440 TELEPHONE.	\$103,084.00	\$9,001.52	\$82,039.49	\$77,313.00	\$4,726.49
5450 BUILDING MAINTENANCE .	\$145,011.00	\$19,025.73	\$126,725.42	\$108,758.25	\$17,967.17
5510 FURNITURE & EQUIPMENT.	\$70,500.00	\$0.00	\$32,529.41	\$52,875.00	(\$20,345.59)
5520 BUILDING & LAND IMPR .	\$0.00	\$2,140.00	\$5,457.73	\$0.00	\$5,457.73
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$57,504.17	(\$31,952.03)
5620 MISCELLANEOUS.	\$58,450.00	\$3,018.73	\$38,426.02	\$43,837.50	(\$5,411.48)
5630 SEASONAL LABOR.	\$261,250.00	\$28,492.58	\$263,385.01	\$195,937.50	\$67,447.51
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$6,484.44	\$57,438.51	\$54,048.87	\$3,389.64
TOTALS	\$17,809,791.50	\$1,394,134.94	\$11,709,053.23	\$13,357,343.63	(\$1,648,290.40)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - SEPT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$198,000.00	\$0.00	\$0.00	\$148,500.00	(\$148,500.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,147.00	\$0.00	\$0.00	\$11,360.25	(\$11,360.25)
5140 RETIREMENT (TCDRS) . .	\$43,283.00	\$0.00	\$0.00	\$32,462.25	(\$32,462.25)
5150 WORKER'S COMP. INS . .	\$1,267.20	\$0.00	\$202.89	\$950.40	(\$747.51)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$316,254.84	\$1,091,681.86	\$1,226,928.30	(\$135,246.44)
5210 REGISTRATION & DUES. .	\$22,630.00	\$679.00	\$16,309.00	\$16,972.50	(\$663.50)
5220 SCHOOLS & TRAVEL . . .	\$102,700.00	\$14,213.62	\$71,247.56	\$77,025.00	(\$5,777.44)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	(\$45.00)	\$268,265.00	\$338,467.50	(\$70,202.50)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$45,000.00	\$180,000.00	\$135,000.00	\$45,000.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$41,608.21	\$310,967.51	\$356,250.00	(\$45,282.49)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,649.95	\$36,585.86	\$29,625.00	\$6,960.86
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$480,790.23	\$336,075.00	\$144,715.23
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$32,878.72	\$26,197.19	\$6,681.53
5360 PRINTING SERVICES. . .	\$159,000.00	\$46.50	\$182,450.52	\$119,250.00	\$63,200.52
5370 POSTAGE & FREIGHT. . .	\$352,700.00	(\$431.33)	\$348,189.67	\$264,525.00	\$83,664.67
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$100.00	\$8,553.50	\$6,000.00	\$2,553.50
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$3,417.32	\$42,809.23	\$49,462.50	(\$6,653.27)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$3,123.07	\$8,320.70	\$13,050.00	(\$4,729.30)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$8,921.64	\$58,285.27	\$66,765.00	(\$8,479.73)
5440 TELEPHONE.	\$103,084.00	\$9,001.52	\$82,039.49	\$77,313.00	\$4,726.49
5450 BUILDING MAINTENANCE .	\$145,011.00	\$19,025.73	\$126,725.42	\$108,758.25	\$17,967.17
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$5,713.75	\$14,250.00	(\$8,536.25)
5520 BUILDING & LAND IMPR .	\$0.00	\$2,140.00	\$5,457.73	\$0.00	\$5,457.73
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$57,504.17	(\$31,952.03)
5620 MISCELLANEOUS.	\$58,450.00	\$3,018.73	\$38,426.02	\$43,837.50	(\$5,411.48)
5630 SEASONAL LABOR	\$261,250.00	\$28,492.58	\$263,385.01	\$195,937.50	\$67,447.51
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$6,484.44	\$57,438.51	\$54,048.87	\$3,389.64
TOTALS	\$5,075,353.58	\$502,700.82	\$3,742,275.59	\$3,806,515.19	(\$64,239.59)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - SEPT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$956,482.24	\$73,138.95	\$631,822.57	\$717,361.68	(\$85,539.11)
5120 LONGEVITY	\$8,315.00	\$602.50	\$5,422.50	\$6,236.25	(\$813.75)
5130 SOCIAL SECURITY (FICA)	\$77,203.59	\$5,631.14	\$48,514.38	\$57,902.69	(\$9,388.31)
5140 RETIREMENT (TCDRS) . .	\$130,474.14	\$10,065.21	\$85,921.70	\$97,855.61	(\$11,933.91)
5150 WORKER'S COMP. INS . .	\$8,101.79	\$0.00	\$2,829.93	\$6,076.34	(\$3,246.41)
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	\$44,400.00	\$3,892.88	\$32,260.07	\$33,300.00	(\$1,039.93)
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	\$3,375.00	\$524.38
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	\$93,330.68	\$810,670.53	\$922,107.57	(\$111,437.04)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - SEPT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$964,127.20	\$53,229.61	\$473,487.02	\$723,095.40	(\$249,608.38)
5120 LONGEVITY	\$7,780.00	\$265.83	\$2,392.47	\$5,835.00	(\$3,442.53)
5130 SOCIAL SECURITY (FICA)	\$74,775.48	\$3,985.19	\$34,949.96	\$56,081.61	(\$21,131.65)
5140 RETIREMENT (TCDRS) . .	\$127,069.44	\$7,013.99	\$62,400.57	\$95,302.08	(\$32,901.51)
5150 WORKER'S COMP. INS . .	\$4,007.57	\$0.00	\$1,205.77	\$3,005.68	(\$1,799.91)
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	\$562.36	\$59,511.87	\$74,628.75	(\$15,116.88)
5345 MILEAGE REIMBURSEMENT	\$8,334.00	\$728.84	\$6,518.96	\$6,250.50	\$268.46
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	\$3,375.00	(\$3,375.00)
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	\$65,785.82	\$640,466.62	\$967,574.02	(\$327,107.40)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - SEPT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$724,506.08	\$59,206.55	\$520,483.87	\$543,379.56	(\$22,895.69)
5120 LONGEVITY	\$8,890.00	\$733.33	\$6,637.47	\$6,667.50	(\$30.03)
5130 SOCIAL SECURITY (FICA)	\$57,799.28	\$4,371.54	\$38,192.64	\$43,349.46	(\$5,156.82)
5140 RETIREMENT (TCDRS) . .	\$96,784.49	\$7,851.77	\$69,062.03	\$72,588.37	(\$3,526.34)
5150 WORKER'S COMP. INS . .	\$3,077.96	\$0.00	\$1,300.64	\$2,308.47	(\$1,007.83)
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	\$82,500.00	\$30,471.88
5345 MILEAGE REIMBURSEMENT	\$17,235.00	\$458.32	\$4,339.73	\$12,926.25	(\$8,586.52)
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.	\$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	\$5,250.00	(\$3,394.46)
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	\$72,621.51	\$754,843.80	\$768,969.61	(\$14,125.81)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - SEPT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$770,516.08	\$63,349.28	\$557,317.01	\$577,887.06	(\$20,570.05)
5120 LONGEVITY	\$7,580.00	\$375.00	\$3,375.00	\$5,685.00	(\$2,310.00)
5130 SOCIAL SECURITY (FICA)	\$61,222.65	\$4,606.93	\$39,926.29	\$45,916.99	(\$5,990.70)
5140 RETIREMENT (TCDRS) . .	\$104,038.49	\$8,463.99	\$74,508.46	\$78,028.87	(\$3,520.41)
5150 WORKER'S COMP. INS . .	\$3,281.21	\$0.00	\$1,285.37	\$2,460.91	(\$1,175.54)
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	\$12,449.88	\$16,650.00	(\$4,200.12)
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.	\$1,072,200.00	\$113,391.18	\$662,208.96	\$804,150.00	(\$141,941.04)
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	\$4,500.00	(\$2,326.60)
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	\$191,569.70	\$1,353,244.37	\$1,535,278.82	(\$182,034.45)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - SEPT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,242,912.80	\$93,612.36	\$852,132.35	\$932,184.60	(\$80,052.25)
5120 LONGEVITY	\$7,500.00	\$625.00	\$5,625.00	\$5,625.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$104,997.23	\$7,582.18	\$68,585.71	\$78,747.92	(\$10,162.21)
5140 RETIREMENT (TCDRS) . .	\$178,426.66	\$13,573.60	\$123,413.18	\$133,820.00	(\$10,406.82)
5150 WORKER'S COMP. INS . .	\$10,987.63	\$0.00	\$4,768.77	\$8,240.72	(\$3,471.95)
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	\$111,459.74	\$84,312.47	\$27,147.28
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$91,575.00	\$91,575.00	\$0.00
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	\$5,250.00	(\$5,073.35)
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	\$129,559.10	\$1,257,736.40	\$1,339,755.71	(\$82,019.31)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - SEPT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$432,384.08	\$31,330.25	\$279,903.62	\$324,288.06	(\$44,384.44)
5120 LONGEVITY	\$4,670.00	\$389.17	\$3,502.53	\$3,502.50	\$0.03
5130 SOCIAL SECURITY (FICA)	\$33,859.21	\$2,383.88	\$21,218.72	\$25,394.41	(\$4,175.69)
5140 RETIREMENT (TCDRS) . .	\$57,538.53	\$4,183.11	\$37,349.24	\$43,153.90	(\$5,804.66)
5150 WORKER'S COMP. INS . .	\$2,450.09	\$0.00	\$733.16	\$1,837.57	(\$1,104.41)
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	\$0.00	\$4,295.00	\$2,700.00	\$1,595.00
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$458.32	\$3,895.72	\$4,162.50	(\$266.78)
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	\$3,375.00	(\$485.75)
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	\$38,744.73	\$353,787.24	\$408,413.93	(\$54,626.69)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - SEPT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$849,536.96	\$68,755.86	\$620,610.58	\$637,152.72	(\$16,542.14)
5120 LONGEVITY	\$12,195.00	\$740.00	\$8,368.25	\$9,146.25	(\$778.00)
5130 SOCIAL SECURITY (FICA)	\$71,866.54	\$5,604.47	\$50,189.83	\$53,899.91	(\$3,710.08)
5140 RETIREMENT (TCDRS) . .	\$122,126.15	\$9,876.21	\$88,982.26	\$91,594.61	(\$2,612.35)
5150 WORKER'S COMP. INS . .	\$7,419.68	\$0.00	\$2,828.20	\$5,564.76	(\$2,736.56)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$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	\$674.20	\$17,693.76	\$36,427.22	(\$18,733.46)
5345 MILEAGE REIMBURSEMENT	\$78,402.00	\$6,512.73	\$55,963.36	\$58,801.50	(\$2,838.14)
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	\$4,500.00	(\$2,449.84)
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	\$92,163.47	\$846,686.40	\$897,086.96	(\$50,400.56)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF SEPTEMBER 30, 2023



	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - SEPT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$2,633,032.80	\$147,946.63	\$1,385,764.89	\$1,974,774.60	(\$589,009.71)
5120 LONGEVITY	\$18,570.00	\$1,531.67	\$13,824.60	\$13,927.50	(\$102.90)
5130 SOCIAL SECURITY (FICA)	\$226,623.81	\$12,399.61	\$115,523.48	\$169,967.86	(\$54,444.38)
5140 RETIREMENT (TCDRS) . .	\$385,112.36	\$22,198.10	\$207,919.84	\$288,834.27	(\$80,914.43)
5150 WORKER'S COMP. INS . .	\$25,296.82	\$0.00	\$9,799.29	\$18,972.62	(\$9,173.33)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$2,565.62	\$2,308.10	\$2,308.10	\$1,924.22	\$383.89
5345 MILEAGE REIMBURSEMENT	\$312,321.00	\$21,275.00	\$200,430.80	\$234,240.75	(\$33,809.95)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$12,000.00	\$0.00	\$13,771.28	\$9,000.00	\$4,771.28
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	\$207,659.11	\$1,949,342.28	\$2,711,641.81	(\$762,299.53)

CHANGE IN FUND EQUITY
AS OF SEPTEMBER 30, 2023

FUND BALANCE ON DECEMBER 31, 2022		\$6,709,633.28
Y.T.D. REVENUES - SEPTEMBER 30, 2023	\$16,763,546.42	
Y.T.D. EXPENSES - SEPTEMBER 30, 2023	<u>\$11,709,053.23</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$5,054,493.19</u>
		<u>\$11,764,126.47</u>



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: November 17, 2023

TO: Board of Directors

FROM: Chief Appraiser - Don Spencer


SUBJECT: Agenda Item #9 – Discuss and Approve Changing Number of Appraisal Review Board members to 40 regular members and 4 auxiliary members.

Currently there are thirty-six (36) Appraisal Review Board (ARB) members and three (3) auxiliary members. We are requesting the number of ARB members be increased to forty (40) regular, and four (4) auxiliary members.

Section 6.41(b) of the Property Tax Code allows the Board of Directors to increase the size of the ARB to the number of members it considers appropriate.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

Chief Appraiser Performance Review

The Chief Appraiser's Performance Review is divided into four key areas, or dimensions, that contain related performance criteria, or categories.

Job Summary for the Chief Appraiser:

This is an exempt position that under the supervision of the Board of Directors is responsible for efficient and cost-effective management of the administration of the district. Supervises Directors and/or Managers of the appraisal sections. Provides planning and coordination to provide a timely and accurate appraisal roll as determined by the State Comptroller's office, Property Tax Divisions most recent study and/or most recent MAP Review.

Entry Requirements: *(The duties required include, but are not limited to the following)*

DUTIES & FUNCTIONS

- Serve as the Chief Administrator of the District.
- Discover, list, review, and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.
- Collect, report, and distribute appraisal roll information to taxing jurisdictions.
- Coordinate and implement goals and objectives instituted by the Board of Directors, Property Tax Code, Comptroller of Public Accounts, and other laws as they apply.
- Responsible for the administration of the appraisal records and exemption functions of the District.
- Communicate with elected and administrative officers of funding jurisdictions regarding the plans, programs, and objectives of the District.
- Meet all state mandated deadlines for taxpayer notification and certification of an appraisal roll.
- Maintain accurate and uniform appraisal of all property within the District.
- Make sure that all appraisal activities comply with the Texas Property Tax Code.
- Must be able to delegate authority and duties to staff.
- Must meet all requirements of the (PVS) Property Value Study.
- Must pass all mandatory requirements of the (MAP) Methods and Assistance Program.
- Must possess high morals, integrity and ethics.
- Other duties as described by the Board of Directors
- Serve as the Public Relations Officer for Denton CAD.
- Coordinate all communication on the Denton CAD website, social media and other avenues, if necessary.
- Coordinate press releases, publications and public service announcements to inform and educate taxpayers and entities.

- Create and coordinate inter-office communications.
- Serve as liaison between the District staff, external agencies, and media organizations including newspapers, TV, and news outlets.
- Create and distribute newsletters and educational materials to taxpayers through various avenues - videos, mailers, round tables, etc.
- Assist in branding and marketing of the District's image to outside organizations.
- Interpret and apply rules, laws, codes, and policies pertaining to the Denton Central Appraisal District and the Texas Property Tax Code.
- Assemble factual and transparent information in a creative and informative manner.
- Maintain and update databases of key communicators.
- May assist with a variety of research and data gathering functions in relationship to county, cities, or ISD's.
- Oversee and coordinate events, recognition ceremonies, charity days and promotional and publicity events.
- May be asked to speak publicly at roundtables, city council meetings, school board meetings, board of directors meetings, to the media, taxpayers and District employees.
- May serve as a special projects assistant or perform other tasks as assigned.

KNOWLEDGE & SKILLS

- The Chief Appraiser must be versed in Texas Tax Law and have a firm understanding of the Texas Property Tax System. This includes a strong background in mass appraisal and the Texas Property Tax Code.
- The Chief Appraiser position requires intense and personal interaction with local government officials. Exceptional speaking ability, persuasion skills, and presentation abilities are required.
- The Chief Appraiser must establish clear lines of communication with taxing jurisdictions and members of the board of directors concerning appraisal district operations. A cohesive and stable environment between the appraisal district, members of the board of directors, and the taxing jurisdictions is critical to the appraisal district achieving its goals.
- Must be able to integrate new legislation handed down from the state level into the appraisal district organizational structure with minimal adversity and at the least possible cost to taxpayers.
- Must be able to guide and direct district staff in meeting mandatory state deadlines.
- The Chief Appraiser is the executive in charge and responsible for all appraisal district actions. Thus, the Chief Appraiser must develop and maintain controls and standards that will govern the organization on a continual basis.
- The Chief Appraiser should plan for the financial success of the District. This includes constructing a yearly budget that will be ratified by the Board of Directors and provide necessary funds for current operating levels and expansion of capital assets.
- The Chief Appraiser must possess high morals, integrity and ethics
- Manage, plan, and coordinate the activities of an appraisal district office. This includes providing for an appraisal staff, equipment and facilities necessary to conduct business on a daily basis, and provisions to meet and discuss property matters with the public.
- Develop and implement policies and procedures that will guide employees as well as provide order and uniformity to appraisal district operations.
- Prepare and present Fiscal Operating Budget to the Board of Directors for their consideration.
- Negotiate and approve all contractual agreements that DCAD participates in.
- Ensure the implementation of programs to promote quality and professionalism of District Staff. This includes providing training, personnel rules and regulations, benefits, and payroll incentives.
- Maintain compliance with all federal, state and local laws, statutes, rules and regulations pertaining to appraisal and employment activities.
- Inform the Board of Directors about progress the District has made in achieving its objectives.
- Responsible for maintaining market value on all taxable property within DCAD in accordance with statutes.
- Responsible for determining eligibility for all property exemptions.
- Responsible for reviewing and determining eligibility for special appraisal. This includes establishing a market value for special appraisal property.

- Responsible for the analyzing of property values and sales to determine prevailing market prices on real and personal property.
- Responsible for creating and maintaining appraisal records for DCAD as well as for public use.
- Develop and implement procedures that will provide equitable and uniform taxation of property with DCAD.
- Responsible for sending notices of appraised value to taxpayers when required by the Property Tax Code.
- Certify an appraisal roll to each taxing unit participating in the appraisal district.
- Make corrections to the appraisal records as ordered by the appraisal review board.
- Determine whether property qualified for agricultural appraisal has undergone a change of use and send a notice of change of use to the owner.
- Make the appraisal roll available to taxing jurisdictions.
- Present supplemental records and other items for appraisal review board consideration.
- Must meet all requirements of the (PVS) Property Value Study.
- Must pass all mandatory requirements of the (MAP) Methods and Assistance Program.
- Must be self motivated, driven and have the ability to take initiative under limited supervision.
- Must have quality public speaking abilities.
- Must have principles, techniques and practices of public relations, journalism, marketing and advertising methods.
- Must have research and interview techniques, methods, and procedures.
- Must be able to complete complex administrative functions, which necessitates considerable independent thinking.
- Must be able to type from draft and have accurate grammar, punctuation and correct spelling.
- Must apply a great attention to detail to projects and be flexible with a dynamic workflow.
- Considerable judgment must be exercised in handling and routing phone calls and visitors.
- Must be able to promptly handle oral directives from administrators.
- Must be able to maintain a harmonious atmosphere within the District.
- Must be able to effectively and tactfully communicate with the general public, representatives of the taxing entities, and the Board of Directors.
- Must be proficient with computers and commonly used computer programs / resources (Microsoft Office products, Google Docs, etc).
- Must have strong problem solving and time management skills.
- Must be willing to collaborate and share ideas and experiences in a group dynamic.
- Must have knowledge and desire to follow the District's cultural goals, core values and objectives.

EDUCATION AND EXPERIENCE REQUIREMENTS

Education:

Must have a Bachelor's degree in Business Administration or equivalent. Must hold a Registered Professional Appraiser designation. Must hold a Certified Chief Appraiser designation.

Experience:

Minimum of seven years' experience as an administrator and proven expertise in areas of finance, personnel, purchasing and management.

Chief Appraiser Performance Review

Dimension I. Achievement of Tasks and Objectives

1. Delivery of the certified Appraisal Roll in a timely manner. (Operational)

Completion: **Yes** **No**

Comments: _____

2. Accuracy of the Appraisal Roll as determined by the State Comptroller's Office, Property Tax Division's most recent study and/or most recent MAP Review. (Completion is Operational and Level of Achievement is Executive)

Completion: **Yes** **No**

Comments: _____

3. Efficiency and cost effectiveness of the administration of the District. (Executive)

Completion: **Yes** **No**

Comments: _____

4. Stays abreast of legislative matters which might affect the District. (Executive)

Completion: **Yes** **No**

Comments: _____

Comments: _____

10. Relations with the General Public. (Executive)

A. On a frequent basis the Chief Appraiser and Staff communicate with citizen groups and individual taxpayers.

Completion: **Yes** **No**

B. Concerns and problems are directly addressed and resolved.

Completion: **Yes** **No**

C. Staff is accessible and responsive.

Completion: **Yes** **No**

Comments: _____

Dimension IV. Strategic Planning and Board Relations.

11. Strategic Planning and Vision. (Executive)

A. The Chief Appraiser maintains a workable and realistic vision of the future and encourages the development of new technologies that will improve the operations of the District in a cost-effective manner.

Completion: **Yes** **No**

B. Continues to adjust a strategic plan that reflects not only the vision of the District, but of the entities it serves.

Completion: **Yes** **No**

Comments: _____

12. Relations with Board of Directors. (Executive)

A. Provides direct and open communication with the Board of Directors regarding all District programs, litigation, and personnel matters. Completion: **Yes** **No**

B. Provides complete and documented briefings on major initiatives and programs. Completion: **Yes** **No**

C. Communicates with all Board members and responds to inquiries promptly and accurately.

Completion: **Yes** **No**

Comments: _____

13. Customer Focus. (Executive)

A. Ability to anticipate and meet internal / external customer needs in a timely manner.

Completion: **Yes** **No**

B. Ensures customer satisfaction through a process of monitoring, developing, improving, and delivering excellence in products and services.

Completion: **Yes** **No**

Comments: _____

Dimension V. Miscellaneous.

14. Other areas of discussion as needed.

Comments: _____

Dimension VI. Goal Setting and Annual Performance Planning for Next Year

This section should be completed jointly between evaluator and employee. Indicate specific goals and objectives to be accomplished during the forthcoming year.

Overall Goal _____

Specific Performance Objectives _____

Outcome Measures _____

Importance of Goal _____

Time of Goal _____

Comments _____
