




Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

Board of Directors Meeting
January 18, 2024
3:00 PM
3911 Morse Street
Denton, Texas
AGENDA

- ITEM 1. CONVENING OF MEETING
- ITEM 2. ESTABLISHMENT OF QUORUM
- ITEM 3. INVOCATION AND PLEDGE OF ALLEGIANCE
- ITEM 4. SWEARING IN NEW BOARD OF DIRECTORS
- ITEM 5. ELECTION OF OFFICERS FOR BOARD OF DIRECTORS
- ITEM 6. 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 7. CAD UPDATES
 - A. CHIEF APPRAISER REPORT - DON SPENCER
 - B. APPRAISAL DIVISION UPDATES – DEPUTY CHIEF OF APPRAISAL, CHRIS LITTRELL
 - C. ADMIN DIVISION UPDATES - DEPUTY CHIEF OF ADMINISTRATION, JEANNE ASHLOCK
- ITEM 8. CONSENT AGENDA
THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.
 - A. APPROVAL OF MINUTES 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 9. DISCUSS PROPOSALS RECEIVED IN RESPONSE TO DCAD ROOFING RFP 2024-001
- ITEM 10. CONSIDER RECOMMENDATIONS AND AUTHORIZE CHIEF APPRAISER TO SELECT VENDOR FOR INSTALLATION OF NEW ROOF
- 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 ITEMS DISCUSSED IN EXECUTIVE SESSION
- ITEM 13. DISCUSS, CONSIDER, APPOINT DEPUTY TAXPAYER LIAISON OFFICER (per 6.052 TPTC / HB 1285)
- ITEM 14. CALENDAR 2024 BOARD MEETINGS
- ITEM 15. 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
DECEMBER 7, 2023
3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:05 pm.

BOARD MEMBERS PRESENT: Roy Atwood
Charles Stafford
Alex Buck
Ann Pomykal

ABSENT: Michelle French
David Terre

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

ADDITIONAL: David Tabor

ITEM 2: ESTABLISHMENT OF QUORUM

ITEM 3: INVOCATION AND PLEDGES

Invocation was given by Chris Littrell.

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 Present for Comments.

ITEM 5: CAD UPDATES

A. CHIEF APPRAISER REPORT - DON SPENCER

- Mr. Spencer provided a follow up on the furniture vendor - the order has been placed with anticipated delivery on December 27 - various departments are getting ready to move offices

Minutes - Board of Directors Meeting of December 7, 2023

- Mr. Spencer, Mr. Littrell and Ms. Ashlock attended PTI (Property Tax Institute) this week and received updates from the State Comptroller's Office.
- One week from today is the deadline for voting for the Board of Directors - 21 entities have voted - deadline is prior to December 15 - votes will be counted by Friday, December 15 and Mr. Spencer will notify the 2024 Board by the end of the day on Friday.
- For the election of the Board of Directors - deadline for the application filing for elected Board Members is December 18 - Kim Collins is talking to the election office and will be setting up a future call since this is new information for the Denton CAD office.
- DCAD Christmas Party will be on Wednesday, December 13 at 1:00 at Denton Women's Club - Board is invited - we will be presenting Years of Service Awards

B. APPRAISAL DIVISION UPDATES - CHRIS LITTRELL

- Highlighting 3 things - What has been accomplished? What is being worked on? What is coming Moving Forward?
- Accomplished - developed a set of accurate values and certified those values on time, began the restructuring of the department which is still ongoing - set aside specific training dates for staff. Had Casey Bean with Perdue Brandon share the math behind the PVS study and why it is meaningful - shared several measurable reports the appraisers can run to keep track.
- Working On - All appraisers are out in the field - discovering new properties - the updates to cost and depreciation schedules - The Residential Department has completed permits and new properties, BPP is currently doing field visits - only 16 more remaining - Help Desk tickets in BPP are down to 24 at this time which is unprecedented - Mapping and Deeds - 34K deeds processed, 48K ownership transfers processed, county wide 17K permits processed - 3K sketches completed this year from new construction - 12K in sales, 10K new parcels on track for completion on 1/31/2024
- Moving Forward - looking to create 2 things - meaningful accountability and measurable success, administer Property Taxes with excellence and meaningful documentation to present metrics to the board - want to make available to the board and entities to see dashboard and information on entity portal to strengthen the partnership with the entities

C. ADMINISTRATION DIVISION UPDATES - JEANNE ASHLOCK

- Appeals - Currently have 38 ARB Members - Mr. Schott, ARB Chairman, will be hosting an open house in January to explain roles and expectations to applicants - deadline for ARB applications is January 31
- IT - currently exploring cabling for cubicles, change in infrastructure, new Macs and Monitors for new hardware rollout, and have a new website host.
- CS - supplement files sent to the tax office - freeze/refreeze process has taken longer than normal with SB 2, lots of visits to the building from property owners with questions and HS letters are going out
- Staff Evaluations are in process for all departments

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.

Minutes - Board of Directors Meeting of December 7, 2023

- A. APPROVAL OF MINUTES OF THE PREVIOUS BOARD OF DIRECTORS MEETINGS
- B. 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: DISCUSSION - PLANNED RFP FOR CAMA SOFTWARE

Mr. Spencer is currently looking at current contracts that are in place in relation to the current CAMA software which will expire on July 31, 2025. He would like to be able to take a look at what is out there as the current system is not as efficient as we have hoped for - would like to be able to send out an RFP in January to see what we could get - this will give ample time to review responses, schedule demos, and allow time before discussing the budget for 2025. This time frame would allow for implementation to begin after certification in 2024 and prep for certification in 2025 to run simultaneously.

Denton CAD would like to be able to look at the deficiencies of the current CAMA system and what our specific needs are. Currently we are using several 3rd party contracts that supplement the CAMA software. The goal is to be able to not have to renew some of those contracts.

Roy Atwood shared an email from Michelle French expressing her thoughts on the current CAMA software and supporting the desire to go out for RFP from the perspective of the TAC office.

Denton CAD staff continue to develop a list of what is wanted in the software as we communicate with vendors.

ITEM 8: DISCUSS, CONSIDER AND AUTHORIZE CHIEF APPRAISER TO ENGAGE IAAO FOR GAP ANALYSIS

Mr. Spencer provided a proposal to the board outlining an analysis to be conducted by IAAO. IAAO will provide recommendations, documents and where resources are needed for support. IAAO would provide a professional, unbiased outside report which will allow us to approve standards even more.

The Board supports the need for this and know they should be prepared for the expense and want to line out who receives the report and where it will be shared. IAAO Team will present the report to the Board once the findings are complete. This would open the door for more in depth conversations later, if needed. This report will be completely unbiased and transparent.

Mr. Atwood addressed there could be a level of "sticker shock" but trusts that Mr. Spencer feels like this is a necessary expense for the betterment and benefit of the CAD.

Minutes - Board of Directors Meeting of December 7, 2023

Charles Stafford made a motion to approve the chief appraiser to engage with IAAO for GAP Analysis. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 9: RECEIVE 2023 DCAD ANNUAL REPORT

Both Item 9 and Item 10 are informational and public documents for the board to be aware of. Reports have been created for various requirements including MAP Review.

ITEM 10: RECEIVE 2023 MASS APPRAISAL REPORT

This is a requirement for USPAP Standards 5-6 - production and reporting. AN informational report for the Board - posted to website, MAP Review and compliance measures.

Suggestion was made for these reports to be provided to new board members for informational purposes.

ITEM 11: 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

No need for Executive Session. Board did not Adjourn.

ITEM 12: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION

ITEM 13: DISCUSS/SET NEXT MEETING AND FUTURE AGENDA ITEMS

Next Meeting Thursday, January 18, 2024

AGENDA ITEMS

- Oaths of Office for 2024
- Selection of Officers
- Calendar 2024 Meetings

ITEM 14: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 3:55.

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary



Denton Central Appraisal District

October 2023

AGENDA ITEM #8B

Please find attached the Monthly Financial Report as of October 31, 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 ten months
- *Interest Income* continues to outpace budget

Expense Notes:

- *Year-to-Date Actual Expenditures* are under *Budget Year-to-Date* by (\$1,938,504.71).
- *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 and paid up for the year, but is a blend of 9 months of 2022-2023 and 3 months of 2023-2024 coverage periods. We had a large increase for the 2023-2024 fund year.
 - *Printing Services* and *Postage & Freight* – reflects printing and postage for all protest related notices, including Renditions. Rendition notices are not budgeted, but resuming this notice was determined to be beneficial for our taxpayers.
 - *Building Maintenance* – blend of recurring expenses as well as unplanned repairs and HVAC replacements
 - *Building & Land Improvements* – flood damage cleanup from broken water cooler outside ARB area and start of departmental moves to maximize office space
 - *Seasonal Labor* – over “Budget” as we rely on temps to fill staffing shortages

Recommendation:

To approve October 2023 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF OCTOBER 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 OCTOBER 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	\$109,385.52
Checking Account - Operating Account	\$10,681,834.66
Investment Account	\$0.00
2023 Prepaid Expenses	\$91,393.59

TOTAL ASSETS	<u>\$10,884,157.08</u>
--------------	------------------------

*****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)	\$4,174,523.80

TOTAL FUND EQUITY	<u>\$10,884,157.08</u>
-------------------	------------------------

REVENUE REPORT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - OCT REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$16,785,291.50	\$209,918.16	\$16,633,418.15	\$13,931,791.95	\$2,701,626.21
IS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC REVENUE	\$12,500.00	\$0.00	\$4,970.81	\$10,375.00	(\$5,404.19)
INTEREST INCOME . . .	\$12,000.00	\$44,681.46	\$379,757.08	\$9,960.00	\$369,797.08
APPRAISAL DISTRICT . .	\$1,000,000.00	\$0.00	\$0.00	\$830,000.00	(\$830,000.00)
TOTALS	\$17,809,791.50	\$254,599.62	\$17,018,146.04	\$14,782,126.95	\$2,236,019.10

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - OCT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$8,771,498.24	\$638,797.35	\$5,960,319.26	\$7,280,343.54	(\$1,320,024.28)
5120 LONGEVITY	\$75,500.00	\$5,262.50	\$54,410.32	\$62,665.00	(\$8,254.68)
5130 SOCIAL SECURITY (FICA)	\$723,494.79	\$49,334.78	\$466,435.79	\$600,500.68	(\$134,064.89)
5140 RETIREMENT (TCDRS) . .	\$1,244,853.27	\$90,397.47	\$839,954.75	\$1,033,228.21	(\$193,273.46)
5150 WORKER'S COMP. INS . .	\$65,889.96	\$6,850.70	\$31,804.72	\$54,688.67	(\$22,883.95)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$78,524.62	\$1,170,206.48	\$1,357,800.65	(\$187,594.17)
5210 MEMBERSHIPS & DUES . .	\$22,630.00	\$860.00	\$17,169.00	\$18,782.90	(\$1,613.90)
5220 TRAINING - SCHOOLS, CONF	\$102,700.00	\$1,465.97	\$72,713.53	\$85,241.00	(\$12,527.47)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$16,350.00	\$284,615.00	\$374,570.70	(\$89,955.70)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$149,400.00	\$30,600.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$33,138.49	\$344,106.00	\$394,250.00	(\$50,144.00)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,765.68	\$38,351.54	\$32,785.00	\$5,566.54
5340 SUBSCRIPTIONS & CONTRACTS	\$824,756.86	\$6,461.32	\$795,491.90	\$684,548.19	\$110,943.71
5345 MILEAGE REIMBURSEMENT	\$610,542.00	\$51,623.18	\$459,056.70	\$506,749.86	(\$47,693.16)
5350 GENERAL INSURANCE. . .	\$34,929.59	\$12,961.32	\$45,840.04	\$28,991.56	\$16,848.48
5360 PRINTING SERVICES. . .	\$159,000.00	\$2,252.43	\$184,702.95	\$131,970.00	\$52,732.95
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$27,306.26	\$375,495.93	\$292,741.00	\$82,754.93
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$0.00	\$8,553.50	\$6,640.00	\$1,913.50
5390 OFFICE SUPPLIES.	\$65,950.00	\$2,468.49	\$45,277.72	\$54,738.50	(\$9,460.78)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$391.00	\$8,711.70	\$14,442.00	(\$5,730.30)
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$26,596.84	\$688,805.80	\$889,926.00	(\$201,120.20)
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$7,591.04	\$65,876.31	\$73,886.60	(\$8,010.29)
5440 TELEPHONE.	\$103,084.00	\$9,836.24	\$91,875.73	\$85,559.72	\$6,316.01
5450 BUILDING MAINTENANCE .	\$145,011.00	\$34,452.23	\$161,177.65	\$120,359.13	\$40,818.52
5510 FURNITURE & EQUIPMENT.	\$70,500.00	\$0.00	\$32,529.41	\$58,515.00	(\$25,985.59)
5520 BUILDING & LAND IMPR .	\$0.00	\$9,320.38	\$14,778.11	\$0.00	\$14,778.11
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$63,637.95	(\$38,085.81)
5620 MISCELLANEOUS.	\$58,450.00	\$3,760.76	\$42,186.78	\$48,513.50	(\$6,326.72)
5630 SEASONAL LABOR.	\$261,250.00	\$10,898.92	\$274,283.93	\$216,837.50	\$57,446.43
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$5,901.04	\$63,339.55	\$59,814.08	\$3,525.47
TOTALS	\$17,809,791.50	\$1,134,569.01	\$12,843,622.24	\$14,782,126.95	(\$1,938,504.71)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - OCT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$198,000.00	\$0.00	\$0.00	\$164,340.00	(\$164,340.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,147.00	\$0.00	\$0.00	\$12,572.01	(\$12,572.01)
5140 RETIREMENT (TCDRS) . .	\$43,283.00	\$0.00	\$0.00	\$35,924.89	(\$35,924.89)
5150 WORKER'S COMP. INS . .	\$1,267.20	\$63.39	\$266.28	\$1,051.78	(\$785.50)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$78,524.62	\$1,170,206.48	\$1,357,800.65	(\$187,594.17)
5210 REGISTRATION & DUES. .	\$22,630.00	\$860.00	\$17,169.00	\$18,782.90	(\$1,613.90)
5220 SCHOOLS & TRAVEL . . .	\$102,700.00	\$1,465.97	\$72,713.53	\$85,241.00	(\$12,527.47)
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$16,350.00	\$284,615.00	\$374,570.70	(\$89,955.70)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$149,400.00	\$30,600.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$33,138.49	\$344,106.00	\$394,250.00	(\$50,144.00)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,765.68	\$38,351.54	\$32,785.00	\$5,566.54
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$480,790.23	\$371,923.00	\$108,867.23
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$34,929.59	\$12,961.32	\$45,840.04	\$28,991.56	\$16,848.48
5360 PRINTING SERVICES. . .	\$159,000.00	\$2,252.43	\$184,702.95	\$131,970.00	\$52,732.95
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$27,306.26	\$375,495.93	\$292,741.00	\$82,754.93
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$0.00	\$8,553.50	\$6,640.00	\$1,913.50
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$2,468.49	\$45,277.72	\$54,738.50	(\$9,460.78)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$391.00	\$8,711.70	\$14,442.00	(\$5,730.30)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$7,591.04	\$65,876.31	\$73,886.60	(\$8,010.29)
5440 TELEPHONE.	\$103,084.00	\$9,836.24	\$91,875.73	\$85,559.72	\$6,316.01
5450 BUILDING MAINTENANCE .	\$145,011.00	\$34,452.23	\$161,177.65	\$120,359.13	\$40,818.52
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$5,713.75	\$15,770.00	(\$10,056.25)
5520 BUILDING & LAND IMPR .	\$0.00	\$9,320.38	\$14,778.11	\$0.00	\$14,778.11
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$63,637.95	(\$38,085.81)
5620 MISCELLANEOUS.	\$58,450.00	\$3,760.76	\$42,186.78	\$48,513.50	(\$6,326.72)
5630 SEASONAL LABOR	\$261,250.00	\$10,898.92	\$274,283.93	\$216,837.50	\$57,446.43
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$5,901.04	\$63,339.55	\$59,814.08	\$3,525.47
TOTALS	\$5,075,353.58	\$259,308.26	\$4,001,583.85	\$4,212,543.47	(\$210,959.62)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - OCT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$956,482.24	\$71,704.62	\$703,527.19	\$793,880.26	(\$90,353.07)
5120 LONGEVITY	\$8,315.00	\$602.50	\$6,025.00	\$6,901.45	(\$876.45)
5130 SOCIAL SECURITY (FICA)	\$77,203.59	\$4,615.01	\$53,129.39	\$64,078.98	(\$10,949.59)
5140 RETIREMENT (TCDRS) . .	\$130,474.14	\$9,878.75	\$95,800.45	\$108,293.54	(\$12,493.09)
5150 WORKER'S COMP. INS . .	\$8,101.79	\$894.24	\$3,724.17	\$6,724.49	(\$3,000.32)
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	\$3,683.28	\$35,943.35	\$36,852.00	(\$908.65)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$4,500.00	\$0.00	\$3,899.38	\$3,735.00	\$164.38
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	\$91,378.40	\$902,048.93	\$1,020,465.71	(\$118,416.78)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - OCT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$964,127.20	\$56,573.65	\$530,060.67	\$800,225.58	(\$270,164.91)
5120 LONGEVITY	\$7,780.00	\$265.83	\$2,658.30	\$6,457.40	(\$3,799.10)
5130 SOCIAL SECURITY (FICA)	\$74,775.48	\$4,190.54	\$39,140.50	\$62,063.65	(\$22,923.15)
5140 RETIREMENT (TCDRS) . .	\$127,069.44	\$7,448.71	\$69,849.28	\$105,467.64	(\$35,618.36)
5150 WORKER'S COMP. INS . .	\$4,007.57	\$426.87	\$1,632.64	\$3,326.28	(\$1,693.64)
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	\$470.36	\$59,982.23	\$82,589.15	(\$22,606.92)
5345 MILEAGE REIMBURSEMENT	\$8,334.00	\$733.42	\$7,252.38	\$6,917.22	\$335.16
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$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	\$3,735.00	(\$3,735.00)
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	\$70,109.38	\$710,576.00	\$1,070,781.91	(\$360,205.91)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - OCT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$724,506.08	\$58,650.36	\$579,134.23	\$601,340.05	(\$22,205.82)
5120 LONGEVITY	\$8,890.00	\$733.33	\$7,370.80	\$7,378.70	(\$7.90)
5130 SOCIAL SECURITY (FICA)	\$57,799.28	\$4,286.97	\$42,479.61	\$47,973.40	(\$5,493.79)
5140 RETIREMENT (TCDRS) . .	\$96,784.49	\$7,779.46	\$76,841.49	\$80,331.13	(\$3,489.64)
5150 WORKER'S COMP. INS . .	\$3,077.96	\$374.05	\$1,674.69	\$2,554.71	(\$880.02)
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	\$91,300.00	\$21,671.88
5345 MILEAGE REIMBURSEMENT	\$17,235.00	\$458.32	\$4,798.05	\$14,305.05	(\$9,507.00)
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	\$1,855.54	\$5,810.00	(\$3,954.46)
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	\$72,282.49	\$827,126.29	\$850,993.03	(\$23,866.74)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - OCT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$770,516.08	\$63,349.28	\$620,666.29	\$639,528.35	(\$18,862.06)
5120 LONGEVITY	\$7,580.00	\$375.00	\$3,750.00	\$6,291.40	(\$2,541.40)
5130 SOCIAL SECURITY (FICA)	\$61,222.65	\$4,569.12	\$44,495.41	\$50,814.80	(\$6,319.39)
5140 RETIREMENT (TCDRS) . .	\$104,038.49	\$8,463.99	\$82,972.45	\$86,351.95	(\$3,379.50)
5150 WORKER'S COMP. INS . .	\$3,281.21	\$421.05	\$1,706.42	\$2,723.40	(\$1,016.98)
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	\$13,833.20	\$18,426.00	(\$4,592.80)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$26,596.84	\$688,805.80	\$889,926.00	(\$201,120.20)
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	\$4,980.00	(\$2,806.60)
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	\$105,158.60	\$1,458,402.97	\$1,699,041.90	(\$240,638.93)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - OCT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,242,912.80	\$93,612.36	\$945,744.71	\$1,031,617.62	(\$85,872.91)
5120 LONGEVITY	\$7,500.00	\$625.00	\$6,250.00	\$6,225.00	\$25.00
5130 SOCIAL SECURITY (FICA)	\$104,997.23	\$7,514.82	\$76,100.53	\$87,147.70	(\$11,047.17)
5140 RETIREMENT (TCDRS) . .	\$178,426.66	\$13,573.61	\$136,986.79	\$148,094.13	(\$11,107.34)
5150 WORKER'S COMP. INS . .	\$10,987.63	\$1,319.77	\$6,088.54	\$9,119.73	(\$3,031.19)
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	\$115,450.70	\$93,305.79	\$22,144.91
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$101,750.00	\$101,343.00	\$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	\$5,810.00	(\$5,633.35)
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	\$130,811.52	\$1,388,547.92	\$1,482,662.98	(\$94,115.06)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - OCT 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$432,384.08	\$32,682.65	\$312,586.27	\$358,878.79	(\$46,292.52)
5120 LONGEVITY	\$4,670.00	\$389.17	\$3,891.70	\$3,876.10	\$15.60
5130 SOCIAL SECURITY (FICA)	\$33,859.21	\$2,457.68	\$23,676.40	\$28,103.14	(\$4,426.74)
5140 RETIREMENT (TCDRS) . .	\$57,538.53	\$4,358.92	\$41,708.16	\$47,756.98	(\$6,048.82)
5150 WORKER'S COMP. INS . .	\$2,450.09	\$208.25	\$941.41	\$2,033.57	(\$1,092.16)
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	\$2,000.00	\$6,295.00	\$2,988.00	\$3,307.00
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$458.32	\$4,354.04	\$4,606.50	(\$252.46)
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	\$2,889.25	\$3,735.00	(\$845.75)
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	\$42,554.99	\$396,342.23	\$451,978.09	(\$55,635.86)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - OCT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$849,536.96	\$73,546.06	\$694,156.64	\$705,115.68	(\$10,959.04)
5120 LONGEVITY	\$12,195.00	\$740.00	\$9,108.25	\$10,121.85	(\$1,013.60)
5130 SOCIAL SECURITY (FICA)	\$71,866.54	\$5,989.46	\$56,179.29	\$59,649.23	(\$3,469.94)
5140 RETIREMENT (TCDRS) . .	\$122,126.15	\$10,619.19	\$99,601.45	\$101,364.70	(\$1,763.25)
5150 WORKER'S COMP. INS . .	\$7,419.68	\$960.25	\$3,788.45	\$6,158.33	(\$2,369.88)
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	\$17,693.76	\$40,312.78	(\$22,619.02)
5345 MILEAGE REIMBURSEMENT	\$78,402.00	\$7,444.02	\$63,407.38	\$65,073.66	(\$1,666.28)
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	\$4,980.00	(\$2,929.84)
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	\$99,298.98	\$945,985.38	\$992,776.24	(\$46,790.86)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF OCTOBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - OCT 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$2,633,032.80	\$188,678.37	\$1,574,443.26	\$2,185,417.22	(\$610,973.96)
5120 LONGEVITY	\$18,570.00	\$1,531.67	\$15,356.27	\$15,413.10	(\$56.83)
5130 SOCIAL SECURITY (FICA)	\$226,623.81	\$15,711.18	\$131,234.66	\$188,097.76	(\$56,863.10)
5140 RETIREMENT (TCDRS) . .	\$385,112.36	\$28,274.84	\$236,194.68	\$319,643.26	(\$83,448.58)
5150 WORKER'S COMP. INS . .	\$25,296.82	\$2,182.83	\$11,982.12	\$20,996.36	(\$9,014.24)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$2,565.62	\$0.00	\$2,308.10	\$2,129.46	\$178.64
5345 MILEAGE REIMBURSEMENT	\$312,321.00	\$27,287.50	\$227,718.30	\$259,226.43	(\$31,508.13)
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	\$9,960.00	\$3,811.28
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	\$263,666.39	\$2,213,008.67	\$3,000,883.60	(\$787,874.93)

CHANGE IN FUND EQUITY

AS OF OCTOBER 31, 2023

FUND BALANCE ON DECEMBER 31, 2022		\$6,709,633.28
Y.T.D. REVENUES - OCTOBER 31, 2023	\$17,018,146.04	
Y.T.D. EXPENSES - OCTOBER 31, 2023	<u>\$12,843,622.24</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$4,174,523.80</u>
		<u>\$10,884,157.08</u>



Denton Central Appraisal District

November 2023

AGENDA ITEM #8B

Please find attached the Monthly Financial Report as of November 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 - Nov* reflects eleven months
- *Interest Income* continues to outpace budget

Expense Notes:

- *Year-to-Date Actual Expenditures* are under *Budget Year-to-Date* by (\$2,392,217.52).
- *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 and paid up for the year, but is a blend of 9 months of 2022-2023 and 3 months of 2023-2024 coverage periods. We had a large increase for the 2023-2024 fund year.
 - *Printing Services* and *Postage & Freight* – reflects printing and postage for all protest related notices, including Renditions. Rendition notices are not budgeted, but resuming this notice was determined to be beneficial for our taxpayers.
 - *Building Maintenance* – blend of recurring expenses as well as unplanned repairs and HVAC replacements
 - *Building & Land Improvements* – flood damage cleanup from broken water cooler outside ARB area and start of departmental moves to maximize office space
 - *Seasonal Labor* – over “Budget” as we rely on temps to fill staffing shortages

Recommendation:

To approve November 2023 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF NOVEMBER 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 NOVEMBER 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	\$71,168.91
Checking Account - Operating Account	\$9,715,883.85
Investment Account	\$0.00
2023 Prepaid Expenses	\$94,839.59

TOTAL ASSETS

\$9,883,435.66

*****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)	\$3,173,802.38

TOTAL FUND EQUITY

\$9,883,435.66

REVENUE REPORT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - NOV REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$16,785,291.50	\$97,558.60	\$16,730,976.75	\$15,442,468.18	\$1,288,508.57
IS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC REVENUE	\$12,500.00	\$0.00	\$4,970.81	\$11,500.00	(\$6,529.19)
INTEREST INCOME . . .	\$12,000.00	\$50,888.40	\$430,645.48	\$11,040.00	\$419,605.48
APPRAISAL DISTRICT . .	\$1,000,000.00	\$0.00	\$0.00	\$920,000.00	(\$920,000.00)
TOTALS	\$17,809,791.50	\$148,447.00	\$17,166,593.04	\$16,385,008.18	\$781,584.86

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - NOV 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$8,771,498.24	\$665,634.63	\$6,625,953.89	\$8,069,778.38	(\$1,443,824.49)
5120 LONGEVITY	\$75,500.00	\$5,262.50	\$59,672.82	\$69,460.00	(\$9,787.18)
5130 SOCIAL SECURITY (FICA)	\$723,494.79	\$52,259.00	\$518,694.79	\$665,615.21	(\$146,920.42)
5140 RETIREMENT (TCDRS) . .	\$1,244,853.27	\$93,826.75	\$933,781.50	\$1,145,265.01	(\$211,483.51)
5150 WORKER'S COMP. INS . .	\$65,889.96	\$0.00	\$31,804.72	\$60,618.76	(\$28,814.04)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$66,813.82	\$1,237,020.30	\$1,505,032.05	(\$268,011.75)
5210 MEMBERSHIPS & DUES . .	\$22,630.00	\$860.50	\$18,029.50	\$20,819.60	(\$2,790.10)
5220 TRAINING - SCHOOLS, CONF	\$102,700.00	\$27,747.18	\$100,460.71	\$94,484.00	\$5,976.71
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$1,567.50	\$286,182.50	\$415,186.80	(\$129,004.30)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$165,600.00	\$14,400.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$76,473.82	\$420,579.82	\$437,000.00	(\$16,420.18)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,744.78	\$40,096.32	\$36,340.00	\$3,756.32
5340 SUBSCRIPTIONS & CONTRACTS	\$824,756.86	\$5,110.87	\$800,602.77	\$758,776.31	\$41,826.46
5345 MILEAGE REIMBURSEMENT	\$610,542.00	\$51,098.71	\$510,155.41	\$561,698.64	(\$51,543.23)
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$45,840.04	\$32,135.22	\$13,704.82
5360 PRINTING SERVICES. . .	\$159,000.00	\$290.00	\$184,992.95	\$146,280.00	\$38,712.95
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$3,454.88	\$378,950.81	\$324,484.00	\$54,466.81
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$80.24	\$8,633.74	\$7,360.00	\$1,273.74
5390 OFFICE SUPPLIES.	\$65,950.00	\$4,281.89	\$49,559.61	\$60,674.00	(\$11,114.39)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$231.00	\$8,942.70	\$16,008.00	(\$7,065.30)
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$7,385.89	\$696,191.69	\$986,424.00	(\$290,232.31)
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$6,402.83	\$72,279.14	\$81,898.40	(\$9,619.26)
5440 TELEPHONE.	\$103,084.00	\$8,927.68	\$100,803.41	\$94,837.28	\$5,966.13
5450 BUILDING MAINTENANCE .	\$145,011.00	\$4,456.83	\$165,634.48	\$133,410.12	\$32,224.36
5510 FURNITURE & EQUIPMENT.	\$70,500.00	\$0.00	\$32,529.41	\$64,860.00	(\$32,330.59)
5520 BUILDING & LAND IMPR .	\$0.00	\$44,334.60	\$59,112.71	\$0.00	\$59,112.71
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$70,538.45	(\$44,986.31)
5620 MISCELLANEOUS.	\$58,450.00	\$13,975.45	\$56,162.23	\$53,774.00	\$2,388.23
5630 SEASONAL LABOR.	\$261,250.00	\$5,377.33	\$279,661.26	\$240,350.00	\$39,311.26
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$1,569.74	\$64,909.29	\$66,299.95	(\$1,390.66)
TOTALS	\$17,809,791.50	\$1,149,168.42	\$13,992,790.66	\$16,385,008.18	(\$2,392,217.52)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - NOV 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$198,000.00	\$0.00	\$0.00	\$182,160.00	(\$182,160.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,147.00	\$0.00	\$0.00	\$13,935.24	(\$13,935.24)
5140 RETIREMENT (TCDRS) . .	\$43,283.00	\$0.00	\$0.00	\$39,820.36	(\$39,820.36)
5150 WORKER'S COMP. INS . .	\$1,267.20	\$0.00	\$266.28	\$1,165.82	(\$899.54)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$66,813.82	\$1,237,020.30	\$1,505,032.05	(\$268,011.75)
5210 REGISTRATION & DUES. .	\$22,630.00	\$860.50	\$18,029.50	\$20,819.60	(\$2,790.10)
5220 SCHOOLS & TRAVEL . . .	\$102,700.00	\$27,747.18	\$100,460.71	\$94,484.00	\$5,976.71
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$1,567.50	\$286,182.50	\$415,186.80	(\$129,004.30)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$165,600.00	\$14,400.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$76,473.82	\$420,579.82	\$437,000.00	(\$16,420.18)
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,744.78	\$40,096.32	\$36,340.00	\$3,756.32
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$480,790.23	\$412,252.00	\$68,538.23
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$45,840.04	\$32,135.22	\$13,704.82
5360 PRINTING SERVICES. . .	\$159,000.00	\$290.00	\$184,992.95	\$146,280.00	\$38,712.95
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$3,454.88	\$378,950.81	\$324,484.00	\$54,466.81
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$80.24	\$8,633.74	\$7,360.00	\$1,273.74
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$4,281.89	\$49,559.61	\$60,674.00	(\$11,114.39)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$231.00	\$8,942.70	\$16,008.00	(\$7,065.30)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$6,402.83	\$72,279.14	\$81,898.40	(\$9,619.26)
5440 TELEPHONE.	\$103,084.00	\$8,927.68	\$100,803.41	\$94,837.28	\$5,966.13
5450 BUILDING MAINTENANCE .	\$145,011.00	\$4,456.83	\$165,634.48	\$133,410.12	\$32,224.36
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$5,713.75	\$17,480.00	(\$11,766.25)
5520 BUILDING & LAND IMPR .	\$0.00	\$44,334.60	\$59,112.71	\$0.00	\$59,112.71
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$70,538.45	(\$44,986.31)
5620 MISCELLANEOUS.	\$58,450.00	\$13,975.45	\$56,162.23	\$53,774.00	\$2,388.23
5630 SEASONAL LABOR	\$261,250.00	\$5,377.33	\$279,661.26	\$240,350.00	\$39,311.26
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$1,569.74	\$64,909.29	\$66,299.95	(\$1,390.66)
TOTALS	\$5,075,353.58	\$268,590.07	\$4,270,173.92	\$4,669,325.29	(\$399,151.37)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - NOV 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$956,482.24	\$68,304.93	\$771,832.12	\$879,963.66	(\$108,131.54)
5120 LONGEVITY	\$8,315.00	\$602.50	\$6,627.50	\$7,649.80	(\$1,022.30)
5130 SOCIAL SECURITY (FICA)	\$77,203.59	\$4,193.69	\$57,323.08	\$71,027.30	(\$13,704.22)
5140 RETIREMENT (TCDRS) . .	\$130,474.14	\$9,377.21	\$105,177.66	\$120,036.21	(\$14,858.55)
5150 WORKER'S COMP. INS . .	\$8,101.79	\$0.00	\$3,724.17	\$7,453.65	(\$3,729.48)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$44,400.00	\$3,224.96	\$39,168.31	\$40,848.00	(\$1,679.69)
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.	\$4,500.00	\$0.00	\$3,899.38	\$4,140.00	(\$240.62)
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	\$85,703.29	\$987,752.22	\$1,131,118.62	(\$143,366.40)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - NOV 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$964,127.20	\$59,761.41	\$589,822.08	\$886,997.02	(\$297,174.94)
5120 LONGEVITY	\$7,780.00	\$265.83	\$2,924.13	\$7,157.60	(\$4,233.47)
5130 SOCIAL SECURITY (FICA)	\$74,775.48	\$4,579.74	\$43,720.24	\$68,793.44	(\$25,073.20)
5140 RETIREMENT (TCDRS) . .	\$127,069.44	\$7,863.12	\$77,712.40	\$116,903.88	(\$39,191.48)
5150 WORKER'S COMP. INS . .	\$4,007.57	\$0.00	\$1,632.64	\$3,686.96	(\$2,054.32)
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	\$470.36	\$60,452.59	\$91,544.60	(\$31,092.01)
5345 MILEAGE REIMBURSEMENT	\$8,334.00	\$682.99	\$7,935.37	\$7,667.28	\$268.09
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	\$4,140.00	(\$4,140.00)
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	\$73,623.45	\$784,199.45	\$1,186,890.79	(\$402,691.34)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - NOV 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$724,506.08	\$56,549.74	\$635,683.97	\$666,545.59	(\$30,861.62)
5120 LONGEVITY	\$8,890.00	\$733.33	\$8,104.13	\$8,178.80	(\$74.67)
5130 SOCIAL SECURITY (FICA)	\$57,799.28	\$4,252.47	\$46,732.08	\$53,175.34	(\$6,443.26)
5140 RETIREMENT (TCDRS) . .	\$96,784.49	\$7,506.38	\$84,347.87	\$89,041.73	(\$4,693.86)
5150 WORKER'S COMP. INS . .	\$3,077.96	\$0.00	\$1,674.69	\$2,831.72	(\$1,157.03)
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	\$101,200.00	\$11,771.88
5345 MILEAGE REIMBURSEMENT	\$17,235.00	\$458.32	\$5,256.37	\$15,856.20	(\$10,599.83)
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	\$6,440.00	(\$4,584.46)
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	\$69,500.24	\$896,626.53	\$943,269.39	(\$46,642.86)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - NOV 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$770,516.08	\$63,349.28	\$684,015.57	\$708,874.79	(\$24,859.22)
5120 LONGEVITY	\$7,580.00	\$375.00	\$4,125.00	\$6,973.60	(\$2,848.60)
5130 SOCIAL SECURITY (FICA)	\$61,222.65	\$4,660.91	\$49,156.32	\$56,324.84	(\$7,168.52)
5140 RETIREMENT (TCDRS) . .	\$104,038.49	\$8,463.99	\$91,436.44	\$95,715.41	(\$4,278.97)
5150 WORKER'S COMP. INS . .	\$3,281.21	\$0.00	\$1,706.42	\$3,018.71	(\$1,312.29)
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	\$15,216.52	\$20,424.00	(\$5,207.48)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$7,385.89	\$696,191.69	\$986,424.00	(\$290,232.31)
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	\$5,520.00	(\$3,346.60)
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	\$85,618.39	\$1,544,021.36	\$1,883,275.36	(\$339,254.00)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - NOV 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,242,912.80	\$102,086.04	\$1,047,830.75	\$1,143,479.78	(\$95,649.03)
5120 LONGEVITY	\$7,500.00	\$625.00	\$6,875.00	\$6,900.00	(\$25.00)
5130 SOCIAL SECURITY (FICA)	\$104,997.23	\$8,323.71	\$84,424.24	\$96,597.45	(\$12,173.21)
5140 RETIREMENT (TCDRS) . .	\$178,426.66	\$14,675.19	\$151,661.98	\$164,152.53	(\$12,490.55)
5150 WORKER'S COMP. INS . .	\$10,987.63	\$0.00	\$6,088.54	\$10,108.62	(\$4,020.08)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$112,416.62	\$4,190.51	\$119,641.21	\$103,423.29	\$16,217.92
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$111,925.00	\$112,332.00	(\$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	\$6,440.00	(\$6,263.35)
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	\$140,075.45	\$1,528,623.37	\$1,643,433.66	(\$114,810.29)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - NOV 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$432,384.08	\$34,494.15	\$347,080.42	\$397,793.35	(\$50,712.93)
5120 LONGEVITY	\$4,670.00	\$389.17	\$4,280.87	\$4,296.40	(\$15.53)
5130 SOCIAL SECURITY (FICA)	\$33,859.21	\$2,653.64	\$26,330.04	\$31,150.47	(\$4,820.43)
5140 RETIREMENT (TCDRS) . .	\$57,538.53	\$4,594.41	\$46,302.57	\$52,935.45	(\$6,632.88)
5150 WORKER'S COMP. INS . .	\$2,450.09	\$0.00	\$941.41	\$2,254.08	(\$1,312.67)
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	\$450.00	\$6,745.00	\$3,312.00	\$3,433.00
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$458.32	\$4,812.36	\$5,106.00	(\$293.64)
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	\$4,140.00	(\$1,250.75)
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	\$43,039.69	\$439,381.92	\$500,987.76	(\$61,605.84)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - NOV 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$849,536.96	\$95,007.58	\$789,164.22	\$781,574.00	\$7,590.22
5120 LONGEVITY	\$12,195.00	\$740.00	\$9,848.25	\$11,219.40	(\$1,371.15)
5130 SOCIAL SECURITY (FICA)	\$71,866.54	\$7,784.92	\$63,964.21	\$66,117.22	(\$2,153.01)
5140 RETIREMENT (TCDRS) . .	\$122,126.15	\$13,469.31	\$113,070.76	\$112,356.06	\$714.70
5150 WORKER'S COMP. INS . .	\$7,419.68	\$0.00	\$3,788.45	\$6,826.11	(\$3,037.66)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$48,569.62	\$0.00	\$17,693.76	\$44,684.05	(\$26,990.29)
5345 MILEAGE REIMBURSEMENT	\$78,402.00	\$7,890.80	\$71,298.18	\$72,129.84	(\$831.66)
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	\$5,520.00	(\$3,469.84)
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	\$124,892.61	\$1,070,877.99	\$1,100,426.67	(\$29,548.68)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF NOVEMBER 30, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - NOV 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$2,633,032.80	\$186,081.50	\$1,760,524.76	\$2,422,390.18	(\$661,865.42)
5120 LONGEVITY	\$18,570.00	\$1,531.67	\$16,887.94	\$17,084.40	(\$196.46)
5130 SOCIAL SECURITY (FICA)	\$226,623.81	\$15,809.92	\$147,044.58	\$208,493.91	(\$61,449.33)
5140 RETIREMENT (TCDRS) . .	\$385,112.36	\$27,877.14	\$264,071.82	\$354,303.37	(\$90,231.55)
5150 WORKER'S COMP. INS . .	\$25,296.82	\$0.00	\$11,982.12	\$23,273.07	(\$11,290.95)
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	\$2,565.62	\$0.00	\$2,308.10	\$2,360.37	(\$52.27)
5345 MILEAGE REIMBURSEMENT	\$312,321.00	\$26,825.00	\$254,543.30	\$287,335.32	(\$32,792.02)
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	\$11,040.00	\$2,731.28
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	\$258,125.23	\$2,471,133.90	\$3,326,280.62	(\$855,146.72)

CHANGE IN FUND EQUITY
AS OF NOVEMBER 30, 2023

FUND BALANCE ON DECEMBER 31, 2022		\$6,709,633.28
Y.T.D. REVENUES - NOVEMBER 30, 2023	\$17,166,593.04	
Y.T.D. EXPENSES - NOVEMBER 30, 2023	<u>\$13,992,790.66</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$3,173,802.38</u>
		<u>\$9,883,435.66</u>



Prop_Id	Sup_Group_Id	Sup_Tax_Yr	File_As_Name	Sup_Desc	Sup_Num	Gl_Assessed	Prev_Assessed	Curr_Assessed
359	613	2023	MUSIC DAVID A DAVID A	FREEZE_REFREEZE	15	0	310280	310280
543	613	2023	XAYAVONG FONG	LATE ADD HS (XAYAVONG)	15	0	406835	406835
722	614	2023	MIZE ANDREW & MICHELLE	LATE ADD HS- PRORATE 3/4/23 (MIZE)	16	0	291371	291371
1215	614	2023	HICKS DEBORAH & HICKS	LATE ADD HS (HICKS)	16	0	315273	315273
1515	614	2021	JURCZAK STACIE ANN	LATE ADD HS (JURCZAK)	75	0	251000	251000
2878	614	2021	HEIM DANIEL R & CYNTHIA	LATE ADD HS (HEIM)	75	0	286861	286861
3048	612	2022	O'CONNOR GABRIELA MARIA	FREEZE_REFREEZE	47	0	197892	197892
1515	614	2022	JURCZAK STACIE ANN	LATE ADD HS (JURCZAK)	49	-1900	278000	276100
2878	614	2022	HEIM DANIEL R & CYNTHIA	LATE ADD HS (HEIM)	49	-23555	339102	315547
3624	614	2022	GREENWAY RICHARD & CANDIDA	LATE ADD HS (GREENWAY)	49	0	327788	327788
3048	613	2023	O'CONNOR GABRIELA MARIA	FREEZE_REFREEZE	15	0	217681	217681
1515	614	2023	JURCZAK STACIE ANN	LATE ADD HS (JURCZAK)	16	-21290	325000	303710
2878	614	2023	HEIM DANIEL R & CYNTHIA	LATE ADD HS (HEIM)	16	-5898	353000	347102
3624	614	2023	GREENWAY RICHARD & CANDIDA	LATE ADD HS (GREENWAY)	16	0	349767	349767
3645	614	2023	GUTIERREZ RICARDO IVAN JR & REBECCA JOYCE	REMOVE DVHS- PRORATE 3/13/23 (WHITELEY)	16	0	323657	323657
8539	614	2021	ALTIMORE DREW & ELIZABETH	LATE ADD HS (ALTIMORE)	75	0	336684	336684
7063	612	2022	COPPERSMITH SYD	FREEZE_REFREEZE	47	0	239685	239685
8205	612	2022	COX DEBORAH KAY	FREEZE_REFREEZE	47	0	225829	225829
6081	614	2022	CONFIDENTIAL	CORRECT OWNERSHIP	49	0	62988	62988
6769	614	2022	KELLEY GILLIAN MUSGROVE TR LIVING TRUST	LATE ADD HS (KELLEY)	49	0	369843	369843
6990	614	2022	GOFORTH DEBORAH LYNN & DAVID DOUGLAS	LATE ADD HS (GOFORTH)	49	0	375092	375092
8367	616	2022	CASEY ANTHONY WADE & HEATHER NICOLE TODD	FREEZE_REFREEZE	51	0	252052	252052
5788	613	2023	KLEEF BILL VAN	FREEZE_REFREEZE	15	0	201124	201124
6148	613	2023	SHULTS VIRGINIA M	FREEZE_REFREEZE	15	0	355270	355270
6365	613	2023	HOOVER LINDA J & STEPHEN C	FREEZE_REFREEZE	15	0	523991	523991
6563	613	2023	WILKEN ROBERT GERARD & JOHNSUE TR WILKEN REVOCABLE TRUST	FREEZE_REFREEZE	15	0	784630	784630
7063	613	2023	COPPERSMITH SYD	FREEZE_REFREEZE	15	0	263654	263654
7127	613	2023	MUSACCHIO JOE & NOLA	FREEZE_REFREEZE	15	0	804559	804559
7548	613	2023	TUNNELL SHAWN S & DEBI M	FREEZE_REFREEZE	15	0	496596	496596
8157	613	2023	BRAVO JOSE MARIA	FREEZE_REFREEZE	15	0	330432	330432
8205	613	2023	COX DEBORAH KAY	FREEZE_REFREEZE	15	0	248412	248412
4612	614	2023	RAMM CALUM	LATE ADD HS (RAMM)	16	0	568507	568507
6769	614	2023	KELLEY GILLIAN MUSGROVE TR LIVING TRUST	CHANGE HS QUALIFY DATE (KELLEY)	16	-40687	447514	406827
6990	614	2023	GOFORTH DEBORAH LYNN & DAVID DOUGLAS	LATE ADD HS (GOFORTH)	16	-3112	415713	412601
8367	617	2023	CASEY ANTHONY WADE & HEATHER NICOLE TODD	FREEZE_REFREEZE	19	0	277257	277257

Prop_Id	Sup_Group_Id	Sup_Tax_Yr	File_As_Name	Sup_Desc	Sup_Num	Gl_Assessed	Prev_Assessed	Curr_Assessed
11755	614	2021	SANCHEZ REYNALDO VEGA & ALEFANDRINA	LATE ADD HS (SANCHEZ VEGA)	75	0	229672	229672
16792	614	2021	TURRI LANCE & JILLIAN	LATE ADD HS (TURRI)	75	0	391207	391207
21244	614	2021	RAY EMILY PAIGE	LATE ADD HS (RAY)	75	0	184672	184672
21713	614	2021	STEWART WENDY L	LATE ADD HS (STEWARD)	75	0	131791	131791
22402	614	2021	VEON CHRISTOPHER A & ELIZABETH A	LATE ADD HS (VEON)	75	0	179851	179851
11286	612	2022	VAZQUEZ ISMAEL & MARIA LUISA	FREEZE_REFREEZE	47	0	186329	186329
8539	614	2022	ALTIMORE DREW & ELIZABETH	LATE ADD HS (ALTIMORE)	49	-41676	439770	398094
8670	614	2022	CAMPOS VICENTE C & PATRICIA M MERLOS	LATE ADD HS (CAMPOS)	49	0	258088	258088
11597	614	2022	HARRIS ROY J & ILSE TRTS HARRIS FAMILY TRUST	REMOVE HS & OV65 (HARRIS)	49	14500	81762	96262
11755	614	2022	SANCHEZ REYNALDO VEGA & ALEFANDRINA	LATE ADD HS (SANCHEZ VEGA)	49	-1578	254217	252639
16792	614	2022	TURRI LANCE & JILLIAN	LATE ADD HS (TURRI)	49	-26508	456836	430328
21244	614	2022	RAY EMILY PAIGE	LATE ADD HS (RAY)	49	-9928	213067	203139
21713	614	2022	STEWART WENDY L	LATE ADD HS (STEWARD)	49	0	144789	144789
22402	614	2022	VEON CHRISTOPHER A & ELIZABETH A	LATE ADD HS (VEON)	49	-17980	215816	197836
18023	615	2022	TCB-LEWISVILLE LLC	CORRECT VALUE PER COURT ORDER	50	-606398	7566398	6960000
11286	613	2023	VAZQUEZ ISMAEL & MARIA LUISA	FREEZE_REFREEZE	15	0	204962	204962
11377	613	2023	CUZZO STEPHEN & DEBORAH	FREEZE_REFREEZE	15	0	305026	305026
11616	613	2023	NEWTON WALTER A JR & GLENDA K	FREEZE_REFREEZE	15	0	384019	384019
12825	613	2023	ROQUEMORE-SMITH SHARON D	FREEZE_REFREEZE	15	0	160117	160117
14589	613	2023	MALONE MELODY & LANHAM JAMES	FREEZE_REFREEZE	15	0	309218	309218
15334	613	2023	BLAIR ALVIN & MARINA	FREEZE_REFREEZE	15	0	326159	326159
17662	613	2023	NAHPI GARY LEE LIFE ESTATE	FREEZE_REFREEZE	15	0	82937	82937
20997	613	2023	DAVIS RAYMOND THOMAS & JESSICA MARIE	FREEZE_REFREEZE	15	0	300875	300875
22389	613	2023	LEHMAN BRADLEY & BLANCA E	FREEZE_REFREEZE	15	0	145038	145038
22689	613	2023	CONFIDENTIAL	FREEZE_REFREEZE	15	0	241646	241646
8539	614	2023	ALTIMORE DREW & ELIZABETH	LATE ADD HS (ALTIMORE)	16	-79097	517000	437903
8670	614	2023	CAMPOS VICENTE C & PATRICIA M MERLOS	LATE ADD HS (CAMPOS)	16	0	257785	257785
9227	614	2023	PAGEL DAVID J	LATE ADD OV65 (PAGEL)	16	0	251559	251559
9443	614	2023	RAMIREZ MIGUEL A	LATE ADD OV65 (RAMIREZ)	16	0	329717	329717
10417	614	2023	CHASE JILLIAN LEA & GLASGOW SHANE THOMAS	REMOVE HS (TEN-CATE)	16	39779	267599	307378
11597	614	2023	HARRIS ROY J & ILSE TRTS HARRIS FAMILY TRUST	REMOVE HS & OV65 (HARRIS)	16	54733	86463	141196
11755	614	2023	SANCHEZ REYNALDO VEGA & ALEFANDRINA	LATE ADD HS AND OV65 (SANCHEZ VEGA)	16	-74657	352560	277903
11879	614	2023	MARTIN DARLA J	LATE ADD HS PRORATE 05/09/23 (MARTIN)	16	0	226685	226685

Prop_Id	Sup_Group_Id	Sup_Tax_Yr	File_As_Name	Sup_Desc	Sup_Num	Gl_Assessed	Prev_Assessed	Curr_Assessed
14761	614	2023	LANTZ TYLER & AVERY	LATE ADD HS PRORATE 05/19/23 (LANTZ)	16	0	340441	340441
16792	614	2023	TURRI LANCE & JILLIAN	LATE ADD HS (TURRI)	16	0	462908	462908
21244	614	2023	RAY EMILY PAIGE	LATE ADD HS (RAY)	16	-32547	256000	223453
21713	614	2023	STEWARD WENDY L	LATE ADD HS (STEWARD)	16	-20732	180000	159268
22402	614	2023	VEON CHRISTOPHER A & ELIZABETH A	LATE ADD HS (VEON)	16	-84168	301788	217620
13939	615	2023	HON III LLC	CORRECT VALUE PER COURT ORDER	17	-9000	424000	415000
13981	615	2023	HON III LLC	CORRECT VALUE PER COURT ORDER	17	-1512	313000	311488
48274	614	2018	TREVINO MICHAEL WAYNE & PATRICIA ANN LIVING TRUST	CHANGE DV1 TO DV2 (TREVINO)	101	0	172453	172453
48274	614	2019	TREVINO MICHAEL WAYNE & PATRICIA ANN LIVING TRUST	CHANGE DV1 TO DV2 (TREVINO)	87	0	189698	189698
48274	614	2020	TREVINO MICHAEL WAYNE & PATRICIA ANN LIVING TRUST	CHANGE DV1 TO DV2 (TREVINO)	86	0	208668	208668
24814	614	2021	GREEN ALASDAIR C & KATHERINE V	LATE ADD HS (GREEN)	75	0	337770	337770
32223	614	2021	RIOS MICHAEL & MARCIA	LATE ADD HS (RIOS)	75	0	350100	350100
34646	614	2021	BEVO XIV SERIES LLC - 2316 JAMES SERIES	OMITTED PROPERTY	75	105179	0	105179
45076	614	2021	MONTYA JOANN	LATE ADD IMP & LAND TO HS AND FREEZE AMOUNT (MONTYA)	75	0	289685	289685
45487	614	2021	SEYMOUR DAKOTA S	LATE ADD HS (SEYMOUR)	75	0	96366	96366
46256	614	2021	HANNA KATRINA	LATE ADD HS (HANNA)	75	0	220301	220301
46972	614	2021	AUTREY LAWRENCE D & LORENE	LATE ADD HS & OV65 FOR CAP AND FREEZE ONLY (AUTREY)	75	0	6688	6688
48274	614	2021	TREVINO MICHAEL WAYNE & PATRICIA ANN LIVING TRUST	CHANGE DV1 TO DV2 (TREVINO)	75	0	229535	229535
23818	612	2022	RODRIGUEZ JUAN C	FREEZE_REFREEZE	47	0	100603	100603
29116	612	2022	GONZALEZ EMILIO	FREEZE_REFREEZE	47	0	105244	105244
44863	612	2022	POLLINA CHASITY D	FREEZE_REFREEZE	47	0	336938	336938
44994	612	2022	FIRESTONE FLEURETTE	FREEZE_REFREEZE	47	0	367331	367331
48348	612	2022	TAYLOR ALAN & BERTHA	FREEZE_REFREEZE	47	0	231922	231922
24203	614	2022	FELDER JAMES ANTHONY II	REMOVE EX-XV AS OF 01/14/2022	49	0	63465	63465
24814	614	2022	GREEN ALASDAIR C & KATHERINE V	LATE ADD HS (GREEN)	49	0	358162	358162
32223	614	2022	RIOS MICHAEL & MARCIA	LATE ADD HS (RIOS)	49	-38106	423216	385110
34646	614	2022	BEVO XIV SERIES LLC - 2316 JAMES SERIES	OMITTED PROPERTY	49	126268	0	126268
45076	614	2022	MONTYA JOANN	LATE ADD IMP AND LAND TO HS AND ADD FREEZE AMOUNT (MONTYA)	49	23571	295083	318654
45487	614	2022	SEYMOUR DAKOTA S	LATE ADD HS (SEYMOUR)	49	-19862	125865	106003
46256	614	2022	HANNA KATRINA	LATE ADD HS (HANNA)	49	0	235000	235000
48274	614	2022	TREVINO MICHAEL WAYNE & PATRICIA ANN LIVING TRUST	CHANGE DV1 TO DV2 (TREVINO)	49	0	252489	252489
25679	615	2022	WESTDALE OAKS OF DENTON LTD	CORRECT VALUE PER COURT ORDER	50	-448595	3474313	3025718



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: January 18, 2024

TO: Board of Directors

FROM: Chief Appraiser - Don Spencer

SUBJECT: Agenda Item #9 – Authorize Selection of Vendor for Roof Repair

As discussed, there is a major roof leak that needs repair on our building here at 3911 Morse Street. Pursuant to Chapter 252 of the local government code, Denton CAD issued a request for proposal by posting in the local newspaper. After review of submitted bids and discussion, I am requesting the board's authorization to select and engage a contractor to perform the work for repair to the roof.



REQUEST FOR PROPOSAL

Roof Repair

Bid Number 2024-001

Bid Specification Package

For:

Denton Central Appraisal District

Attn: Don Spencer

3911 Morse Street

Denton, TX 76208

Bid Due Date

January 18, 2024 8:00 a.m.

Bid Opening Date

January 18, 2024 at 9:00 a.m.

TABLE OF CONTENTS

INSTRUCTIONS TO VENDORS 3

 1. INTENT 3

 2. RESPONSE TO RFP 3

 3. DEADLINE FOR RESPONSES AND DELIVERY LOCATION 3

 4. QUESTIONS OR REQUESTS FOR INFORMATION..... 3

 5. BASIS OF PROPOSAL AWARD..... 4

 6. DISCLAIMERS 4

 7. GENERAL INSTRUCTIONS 4

 8. INSURANCE..... 4

 9. COMPLIANCE WITH LAWS 5

 10. EVALUATION CRITERIA 5

SPECIFICATIONS..... 7

SCOPE OF CONTRACTOR SERVICES 7

PROPOSAL CONTENT, FORM AND FORMAT 8

 1. LETTER OF TRANSMITTAL 8

 2. RESPONSE TO SPECIFICATIONS 8

 3. PRICING..... 8

 4. VENDOR’S EXPERIENCE AND QUALIFICATIONS..... 8

INSTRUCTIONS TO VENDORS

1. INTENT

The intent of this request for proposal (RFP) is for Denton Central Appraisal District (DCAD) to contract with a vendor to repair the roof of the DCAD's main building located at 3911 Morse Street, Denton, Texas 76208.

DCAD is a political subdivision of the State of Texas, having been established under the Texas Property Tax Code by the Texas Legislature in 1979. As a public agency, DCAD is tax-exempt.

2. RESPONSE TO RFP

DCAD expects to undertake the selection process described below according to the following schedule:

Public notice requesting proposals: January 4, 2024
Questions Submitted Accepted through: January 17, 2024

Submission of Proposals no later than: January 18, 2024 8:00 a.m.

Faxed proposals will not be accepted. Emailed proposals will not be accepted. Late proposals will NOT be accepted and will be returned unopened if possible.

Opening of proposals: January 18, 2024, 9:00 a.m.

Selection of Vendor by DCAD: January 18, 2024 3:00 p.m. Board Meeting

3. DEADLINE FOR RESPONSES AND DELIVERY LOCATION

Responses to the RFP must be *received* by DCAD no later than 8:00 a.m. on Thursday, January 18, 2024. Proposals can be mailed or delivered:

Denton Central Appraisal District
Attn: Don Spencer
3911 Morse Street
Denton, TX 76208

4. QUESTIONS OR REQUESTS FOR INFORMATION

Vendors should direct all questions or requests for information to Don Spencer via email at don.spencer@dentoncad.com. All questions and/or requests for information should reference the section or addendum of the RFP and page number to which they pertain and should be asked in

consecutive order, from beginning to end, following the organization of the RFP. Responses to questions and/or requests will be provided through 4:30 pm on January 17, 2024.

Interested vendors are required to inspect the roof prior to submitting a response to this RFP. Vendors should contact Don Spencer to arrange an inspection.

5. BASIS OF PROPOSAL AWARD

Acceptance and award of a contract will be made to the most responsive and responsible Vendor whose proposal will provide the desired goods and services at the best value for DCAD; meeting the specifications, price and other factors considered, taking into consideration the proposal criteria set forth below.

A contract will be negotiated with the successful Vendor. Such contract will incorporate this RFP and the successful proposal by reference.

6. DISCLAIMERS

DCAD reserves the right to withdraw this RFP at any time and for any reason and to issue such clarifications, modifications, and/or amendments as it deems appropriate. Receipt by DCAD of a response to this RFP confers no rights upon the Vendor or obligations upon DCAD in any manner.

7. GENERAL INSTRUCTIONS

It is the intent that this RFP describes the requirements and response format in sufficient detail to secure comparable proposals. Vendors shall submit responses that are complete, thorough, and accurate. The response shall be descriptive and will contain sections in the same order as provided in the section entitled "Proposed Content, Form and Format". Vendors are instructed to clearly identify any requirement of this RFP that the Vendor cannot satisfy and any other variances from the requirements of this RFP.

8. INSURANCE

Vendor is required to provide a certificate of insurance showing existing coverage for State of Texas Workers Compensation Insurance, Employers Liability Insurance, Comprehensive or Commercial General Liability Insurance on an occurrence basis. Vendor is required to maintain that insurance during its performance of any contract awarded pursuant to this request for proposal. If Vendor intends to use subcontractors, Vendor must provide certificates of insurance for each subcontractor.

9. COMPLIANCE WITH LAWS

Vendor (and each subcontractor) who performs work under a contract awarded pursuant to this RFP must pay, at a minimum, wage rates set forth in the Wage Decision and Wage Rates (Davis-Bacon Act) to a worker employed by in the performance of the project described by this RFP. Denton CAD Adopted Wage Rates are attached.

Vendor shall execute a payment bond for the protection of beneficiaries who supply materials or labor to the public works project and have a direct contractual relationship with the Vendor, as required by Section 2253.021 of the Texas Government Code. The bond shall be in the amount of the total contract value and must be executed by a corporate surety prior to commencement of work

10. EVALUATION CRITERIA

The following evaluation criteria categories will be used to evaluate response to this RFP. The evaluation criteria categories may be used to develop more detailed evaluation criteria to be used in the evaluation process.

- Purchase price;
- Reputation of Vendor and of the Vendor's goods or services;
- Quality of the Vendor's goods or services;
- Extent to which the goods or services meet DCAD's needs;
- Vendor's past relationship with DCAD;
- Impact on the ability of DCAD to comply with laws and rules relating to contracting with historically underutilized businesses and nonprofit organizations employing persons with disabilities;
- Total long-term cost to DCAD to acquire the Vendor's goods or services;
- Warranty available for roofing products and related work;
- Vendor's overall performance history;
- Vendor's ability to complete the requested work in a timely manner;
- Vendor's ability to provide on-site supervision using experienced and qualified personnel;
- Vendor's ability to protect all buildings, furniture, equipment, personal items, trees, shrubs, lawns and all landscaping property from damage and repair or replace any damaged property at the Vendor's expense;
- Vendor's ability to maintain compliance with the specifications of this RFP;
- Vendor's references;
- Vendor's ability to provide services including addressing punch list items and warranty support;
- Vendor's ability to provide appropriate insurance and proof of same; and
- Vendor's ability to provide the desired goods and services at the best value for DCAD.

The relative importance of the factors above are:

- 30% Vendor's Qualifications/Experience
- 40% Vendor's Proposal Meeting DCAD's needs
- 30% Price

Discussions may be conducted with Vendors who submit proposals determined to be reasonably susceptible of being selected for award. All Vendors will be treated fairly and equally with respect to any opportunity for discussion and revision of proposals. Revisions to proposals may be permitted after submission and before award for the purpose of obtaining best and final offers as determined to be in the best interest of DCAD.

SPECIFICATIONS

DCAD has experienced a roof leak in its main building located at 3911 Morse Street, Denton, Texas 76208. DCAD is looking for a vendor who will repair the roof to correct the leak. The roof is a trapezoidal panel metal roof. Based on initial investigation, the area affected is approximately 6,227 square feet, with a perimeter of approximately 352 feet. See Exhibit A.

SCOPE OF CONTRACTOR SERVICES

The following describes the services that the selected vendor will be expected to perform in the course of the project. Vendors are to note any exceptions to these services in their response and may expand this scope to provide additional value to DCAD.

1. Verify the measurements of the affected area of the roof/building necessary to prepare a response to this RFP and to perform necessary work if awarded the contract.
2. Review designs/specifications of Vendor's proposal. Verify materials required.
3. Develop timeline/schedule to meet completion deadline of January 31, 2024.
4. Recommend alternatives to enhance the schedule, reduce cost, facilitate timely installation, or otherwise improve the project for DCAD.
5. Remove existing roofing materials, as necessary, and legally dispose of removed materials.
6. Provide and install new metal roofing matching existing gauges, colors and shapes.
7. Provide and install additional required components, e.g., decking, membranes, insulation, vents, caps, flashing, trim, gutters, and downspouts, as necessary.
8. All new roofing products shall be installed per manufacturer recommendations and their published installation manuals.
9. Schedule and perform work in a manner designed to prevent damage to existing building, finishes, and site improvements and to allow DCAD to utilize the building for normal operations.
10. Document site conditions prior to start of work. Repair any site, building, or finishes damaged by the project to prior condition.
11. Provide one on-site supervisor to be present on site throughout installation.
12. Provide a thorough and complete installation.
13. Remove all packaging, packing materials, and other trash/debris generated during the project.

14. Inspect the completed project with DCAD's designee and create a comprehensive punch list and cause the resolution of each deficiency within ten (10) days after the installation.
15. Provide all documentation of guarantees, warranties, and manuals to DCAD.

PROPOSAL CONTENT, FORM AND FORMAT

Proposal must be submitted in the format outlined in this section. Each proposal will be reviewed to determine completeness prior to actual evaluation. DCAD reserves the right to eliminate from further consideration any proposal deemed to be substantially or materially unresponsive to the requests for information contained herein.

1. LETTER OF TRANSMITTAL

Vendor should draft a Letter of Transmittal under signature of an authorized representative, identifying name, title and contact information. Attached to the Letter of Transmittal, Vendor should attach responses to sections 2, 3, and 4 as detailed below.

2. RESPONSE TO SPECIFICATIONS

Vendor is to provide an estimate detailing the proposed work and materials necessary to repair the roof of the building at 3911 Morse Street, Denton, Texas 76208. Vendor shall provide an estimated schedule detailing time required to complete the project.

3. PRICING

Vendors are requested to provide prices for the materials necessary for Vendor's proposed repair. The pricing information is to include all applicable costs for the product, profit, overhead, labor, installation, cartoning, freight, storage, insurance, bonds, and all other costs required for the full functional performance and complete installation of the products purchased and for the services indicated in "Scope of Contractor Services." DCAD is tax exempt as a public agency, therefore the proposal price shall not include taxes.

Vendors may elect to bid one or more proposed packages. However, each separate bid from a single vendor should be complete in itself.

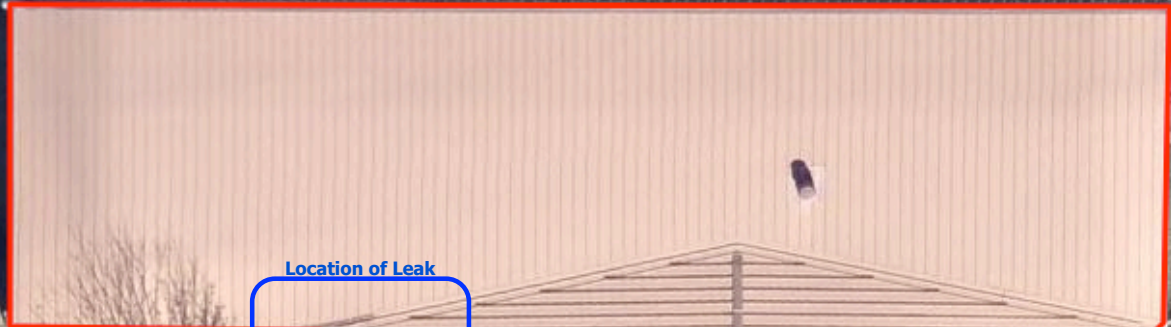
4. VENDOR'S EXPERIENCE AND QUALIFICATIONS

Vendor shall provide the following information:

1. Name of Vendor;
2. Vendor Office Address ;
3. Name, title, contact information of Vendor's Chief Officer;
4. Form of business organization and date of entity's inception;
5. General description of services performed by Vendor;

6. Have you ever defaulted on a contract? If so, provide complete details, including where and why?
7. A description of Vendor's experience working with organizations similar to DCAD and provide a minimum of two (2) reference accounts and contacts (name, title, contact information).

If Vendor intends to use subcontractors, Vendor shall include the above information for each subcontractor.



Location of Leak

Area
Area: 6227 Square
Feet
Perimeter: 351.7 Feet

Denton



"General Decision Number: TX20230243 10/13/2023

Superseded General Decision Number: TX20220243

State: Texas

Construction Type: Building

County: Denton County in Texas.

BUILDING CONSTRUCTION PROJECTS (does not include single family homes or apartments up to and including 4 stories).

Note: Contracts subject to the Davis-Bacon Act are generally required to pay at least the applicable minimum wage rate required under Executive Order 14026 or Executive Order 13658. Please note that these Executive Orders apply to covered contracts entered into by the federal government that are subject to the Davis-Bacon Act itself, but do not apply to contracts subject only to the Davis-Bacon Related Acts, including those set forth at 29 CFR 5.1(a)(2)-(60).

<p>If the contract is entered into on or after January 30, 2022, or the contract is renewed or extended (e.g., an option is exercised) on or after January 30, 2022:</p>	<ul style="list-style-type: none"> . Executive Order 14026 generally applies to the contract. . The contractor must pay all covered workers at least \$16.20 per hour (or the applicable wage rate listed on this wage determination, if it is higher) for all hours spent performing on the contract in 2023.
<p>If the contract was awarded on or between January 1, 2015 and January 29, 2022, and the contract is not renewed or extended on or after January 30, 2022:</p>	<ul style="list-style-type: none"> . Executive Order 13658 generally applies to the contract. . The contractor must pay all covered workers at least \$12.15 per hour (or the applicable wage rate listed on this wage determination, if it is higher) for all hours spent performing on that contract in 2023.

The applicable Executive Order minimum wage rate will be adjusted annually. If this contract is covered by one of the Executive Orders and a classification considered necessary for performance of work on the contract does not appear on this wage determination, the contractor must still submit a conformance request.

Additional information on contractor requirements and worker protections under the Executive Orders is available at <http://www.dol.gov/whd/govcontracts>.

Modification Number	Publication Date
0	01/06/2023
1	01/13/2023

2 04/14/2023
 3 10/13/2023

* ASBE0021-011 06/01/2023

	Rates	Fringes
ASBESTOS WORKER/HEAT & FROST INSULATOR (Duct, Pipe and Mechanical System Insulation)....	\$ 31.32	7.52

* BOIL0074-003 07/01/2023

	Rates	Fringes
BOILERMAKER.....	\$ 37.00	24.64

CARP1421-002 02/01/2023

	Rates	Fringes
MILLWRIGHT.....	\$ 30.12	41.45

ELEV0021-006 01/01/2023

	Rates	Fringes
ELEVATOR MECHANIC.....	\$ 47.60	37.335+a+b

FOOTNOTES:

A. 6% under 5 years based on regular hourly rate for all hours worked. 8% over 5 years based on regular hourly rate for all hours worked.

B. New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the Friday after Thanksgiving Day, Christmas Day, and Veterans Day.

 ENGI0178-005 06/01/2020

	Rates	Fringes
POWER EQUIPMENT OPERATOR (1) Tower Crane.....	\$ 32.85	13.10
(2) Cranes with Pile Driving or Caisson Attachment and Hydraulic Crane 60 tons and above.....	\$ 28.75	10.60
(3) Hydraulic cranes 59 Tons and under.....	\$ 32.35	13.10

* IRON0263-005 06/01/2023

	Rates	Fringes
IRONWORKER (ORNAMENTAL AND STRUCTURAL).....	\$ 27.89	7.93

PLUM0100-008 11/01/2022

	Rates	Fringes
HVAC MECHANIC (HVAC Unit Installation Only).....	\$ 35.73	13.07

 * SUTX2014-019 07/21/2014

	Rates	Fringes
BRICKLAYER.....	\$ 19.89	0.00
CARPENTER, Excludes Drywall Hanging, Form Work, and Metal Stud Installation.....	\$ 19.25	0.00
CAULKER.....	\$ 16.63	0.00
CEMENT MASON/CONCRETE FINISHER...\$	12.93 **	0.00
DRYWALL HANGER AND METAL STUD INSTALLER.....	\$ 15.42 **	0.00
ELECTRICIAN (Alarm Installation Only).....	\$ 18.83	3.32
ELECTRICIAN (Communication Technician Only).....	\$ 19.98	3.64
ELECTRICIAN (Low Voltage Wiring Only).....	\$ 15.80 **	2.18
ELECTRICIAN, Excludes Low Voltage Wiring and Installation of Alarms/Sound and Communication Systems.....	\$ 18.82	0.83
FORM WORKER.....	\$ 12.13 **	0.00
GLAZIER.....	\$ 16.55	3.13
HIGHWAY/PARKING LOT STRIPING: Operator (Striping Machine).....	\$ 10.04 **	2.31
INSTALLER - SIDING (METAL/ALUMINUM/VINYL).....	\$ 14.74 **	0.00
INSTALLER - SIGN.....	\$ 15.61 **	0.00
INSULATOR - BATT.....	\$ 13.00 **	0.00
IRONWORKER, REINFORCING.....	\$ 14.02 **	0.00
LABORER: Common or General.....	\$ 11.76 **	0.00
LABORER: Mason Tender - Brick...\$	10.54 **	0.00
LABORER: Mason Tender - Cement/Concrete.....	\$ 10.75 **	0.00
LABORER: Pipelayer.....	\$ 13.00 **	0.35
LABORER: Plaster Tender.....	\$ 12.22 **	0.00
LABORER: Roof Tearoff.....	\$ 11.28 **	0.00
LABORER: Landscape and Irrigation.....	\$ 12.50 **	0.48
LATHER.....	\$ 16.00 **	0.00

OPERATOR: Backhoe/Excavator/Trackhoe.....	\$ 12.83 **	0.00
OPERATOR: Bobcat/Skid Steer/Skid Loader.....	\$ 13.93 **	0.00
OPERATOR: Bulldozer.....	\$ 18.29	1.31
OPERATOR: Drill.....	\$ 15.69 **	0.50
OPERATOR: Forklift.....	\$ 13.21 **	0.81
OPERATOR: Grader/Blade.....	\$ 12.48 **	0.00
OPERATOR: Loader.....	\$ 13.46 **	0.85
OPERATOR: Mechanic.....	\$ 17.52	3.33
OPERATOR: Paver (Asphalt, Aggregate, and Concrete).....	\$ 18.44	0.00
OPERATOR: Roller.....	\$ 15.04 **	0.00
PAINTER (Brush, Roller and Spray), Excludes Drywall Finishing/Taping.....	\$ 13.21 **	2.33
PAINTER: Drywall Finishing/Taping Only.....	\$ 13.76 **	2.84
PIPEFITTER, Excludes HVAC Pipe Installation.....	\$ 22.98	6.35
PLASTERER.....	\$ 15.75 **	0.00
PLUMBER (HVAC Pipe Installation Only).....	\$ 22.16	5.46
PLUMBER, Excludes HVAC Pipe Installation.....	\$ 20.84	4.74
ROOFER.....	\$ 17.19	0.00
SHEET METAL WORKER (HVAC Duct Installation Only).....	\$ 20.88	5.19
SHEET METAL WORKER, Excludes HVAC Duct Installation.....	\$ 24.88	5.97
SPRINKLER FITTER (Fire Sprinklers).....	\$ 22.94	0.00
TILE FINISHER.....	\$ 11.22 **	0.00
TILE SETTER.....	\$ 14.25 **	0.00
TRUCK DRIVER: 1/Single Axle Truck.....	\$ 16.40	0.81
TRUCK DRIVER: Dump Truck.....	\$ 12.39 **	1.18
TRUCK DRIVER: Flatbed Truck.....	\$ 19.65	8.57
TRUCK DRIVER: Semi-Trailer		

Truck.....\$ 12.50 ** 0.00

TRUCK DRIVER: Water Truck.....\$ 12.00 ** 4.11

WELDERS - Receive rate prescribed for craft performing operation to which welding is incidental.

=====

** Workers in this classification may be entitled to a higher minimum wage under Executive Order 14026 (\$16.20) or 13658 (\$12.15). Please see the Note at the top of the wage determination for more information.

Note: Executive Order (EO) 13706, Establishing Paid Sick Leave for Federal Contractors applies to all contracts subject to the Davis-Bacon Act for which the contract is awarded (and any solicitation was issued) on or after January 1, 2017. If this contract is covered by the EO, the contractor must provide employees with 1 hour of paid sick leave for every 30 hours they work, up to 56 hours of paid sick leave each year. Employees must be permitted to use paid sick leave for their own illness, injury or other health-related needs, including preventive care; to assist a family member (or person who is like family to the employee) who is ill, injured, or has other health-related needs, including preventive care; or for reasons resulting from, or to assist a family member (or person who is like family to the employee) who is a victim of, domestic violence, sexual assault, or stalking. Additional information on contractor requirements and worker protections under the EO is available at <https://www.dol.gov/agencies/whd/government-contracts>.

Unlisted classifications needed for work not included within the scope of the classifications listed may be added after award only as provided in the labor standards contract clauses (29CFR 5.5 (a) (1) (ii)).

The body of each wage determination lists the classification and wage rates that have been found to be prevailing for the cited type(s) of construction in the area covered by the wage determination. The classifications are listed in alphabetical order of ""identifiers"" that indicate whether the particular rate is a union rate (current union negotiated rate for local), a survey rate (weighted average rate) or a union average rate (weighted union average rate).

Union Rate Identifiers

A four letter classification abbreviation identifier enclosed in dotted lines beginning with characters other than ""SU"" or ""UAVG"" denotes that the union classification and rate were prevailing for that classification in the survey. Example: PLUM0198-005 07/01/2014. PLUM is an abbreviation identifier of the union which prevailed in the survey for this classification, which in this example would be Plumbers. 0198 indicates the local union number or district council number where applicable, i.e., Plumbers Local 0198. The next number, 005 in the example, is an internal number used in processing the wage determination. 07/01/2014 is the effective date of the

most current negotiated rate, which in this example is July 1, 2014.

Union prevailing wage rates are updated to reflect all rate changes in the collective bargaining agreement (CBA) governing this classification and rate.

Survey Rate Identifiers

Classifications listed under the "SU" identifier indicate that no one rate prevailed for this classification in the survey and the published rate is derived by computing a weighted average rate based on all the rates reported in the survey for that classification. As this weighted average rate includes all rates reported in the survey, it may include both union and non-union rates. Example: SULA2012-007 5/13/2014. SU indicates the rates are survey rates based on a weighted average calculation of rates and are not majority rates. LA indicates the State of Louisiana. 2012 is the year of survey on which these classifications and rates are based. The next number, 007 in the example, is an internal number used in producing the wage determination. 5/13/2014 indicates the survey completion date for the classifications and rates under that identifier.

Survey wage rates are not updated and remain in effect until a new survey is conducted.

Union Average Rate Identifiers

Classification(s) listed under the UAVG identifier indicate that no single majority rate prevailed for those classifications; however, 100% of the data reported for the classifications was union data. EXAMPLE: UAVG-OH-0010 08/29/2014. UAVG indicates that the rate is a weighted union average rate. OH indicates the state. The next number, 0010 in the example, is an internal number used in producing the wage determination. 08/29/2014 indicates the survey completion date for the classifications and rates under that identifier.

A UAVG rate will be updated once a year, usually in January of each year, to reflect a weighted average of the current negotiated/CBA rate of the union locals from which the rate is based.

WAGE DETERMINATION APPEALS PROCESS

1.) Has there been an initial decision in the matter? This can be:

- * an existing published wage determination
- * a survey underlying a wage determination
- * a Wage and Hour Division letter setting forth a position on a wage determination matter
- * a conformance (additional classification and rate) ruling

On survey related matters, initial contact, including requests for summaries of surveys, should be with the Wage and Hour National Office because National Office has responsibility for the Davis-Bacon survey program. If the response from this initial contact is not satisfactory, then the process described in 2.) and 3.) should be followed.

With regard to any other matter not yet ripe for the formal process described here, initial contact should be with the Branch of Construction Wage Determinations. Write to:

Branch of Construction Wage Determinations
Wage and Hour Division
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

2.) If the answer to the question in 1.) is yes, then an interested party (those affected by the action) can request review and reconsideration from the Wage and Hour Administrator (See 29 CFR Part 1.8 and 29 CFR Part 7). Write to:

Wage and Hour Administrator
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

The request should be accompanied by a full statement of the interested party's position and by any information (wage payment data, project description, area practice material, etc.) that the requestor considers relevant to the issue.

3.) If the decision of the Administrator is not favorable, an interested party may appeal directly to the Administrative Review Board (formerly the Wage Appeals Board). Write to:

Administrative Review Board
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

4.) All decisions by the Administrative Review Board are final.

=====

END OF GENERAL DECISION

..