





Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

Board of Directors Meeting
February 26, 2024
3:30 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. OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS
PERSONS DESIRING TO ADDRESS THE BOARD OF DIRECTORS MUST FILL OUT A SPEAKER'S CARD PRIOR TO THE MEETING. NO PRESENTATION SHALL EXCEED THREE MINUTES. THE BOARD CANNOT DELIBERATE ON ANY SUBJECT THAT IS NOT INCLUDED ON THE AGENDA.
- ITEM 5. CAD UPDATES
 - A. CHIEF APPRAISER REPORT - DON SPENCER
- ITEM 6. CONSENT AGENDA
THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.
 - A. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS
- ITEM 7. CONDUCT DRAWING FOR CANDIDATES PLACE ON BALLOT MAY 2024 ELECTION
- ITEM 8. CONSIDER AND ADOPT JOINT ELECTION RESOLUTION
- ITEM 9. CONSIDER AND APPROVE CONTRACT WITH DENTON COUNTY ELECTIONS ADMINISTRATOR
- ITEM 10. AUTHORIZE CHIEF APPRAISER TO USE RESERVE FUNDS FOR ELECTION COST
- 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 FUTURE AGENDA ITEMS
- ITEM 14. ADJOURN

AS AUTHORIZED BY SECTION 551.071 OF THE TEXAS GOVERNMENT CODE, THIS MEETING MAY BE CONVENED INTO A CLOSED EXECUTIVE SESSION TO OBTAIN CONFIDENTIAL LEGAL ADVICE FROM THE DENTON CENTRAL APPRAISAL DISTRICT'S ATTORNEY ON ANY AGENDA ITEM LISTED HEREIN. THE DENTON CENTRAL APPRAISAL DISTRICT'S BOARD OF DIRECTORS WILL THEN RECONVENE IN AN OPEN SESSION AND TAKE ANY ACTION, AS MAY BE NECESSARY, ON ANY ITEMS DISCUSSED IN A CLOSED EXECUTIVE SESSION.



Denton Central Appraisal District

December 2023

AGENDA ITEM #6A

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

Balance Sheet Notes:

- *Deferred Revenue* of \$2,158,229.26 is 2024 First Quarter Allocation payments
- *Current Reserved for Contingency* balance is \$1,786,127.54
- 2023 Unaudited Excess Revenue is \$1,823,861.64

Revenue Notes:

- *Local Support* revenue reflects billing for full twelve months and closely aligns with 2023 “Budget” benchmark which is calculated on twelve months
- Unaudited YTD Revenue is \$17,217,387.30
- The budgeted transfer from *Reserved for Entity Allocation Stabilization* is unnecessary
- The unaudited *Current Year Excess Revenue/(Expense)* of \$1,823,861.64 will be reclassified to the *Reserved for Contingency Equity Fund* in January
- *Interest Income* continues to outpace budget

Expense Notes:

- *Year-to-Date Actual Expenditures* are under *Budget Year-to-Date* by (\$2,416,265.84).
- *YTD Actual Compared to YTD Budget* is under budget across most expenses. Notable exceptions are explained below:
 - *Legal Services* – legal expenses are heavier than anticipated
 - *General Insurance* – billing is a blend of 9 months of 2022-2023 and 3 months of 2023-2024 coverage periods. We had a large increase in liability insurance 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

- *Contingency* – this is budgeted every year for unanticipated expenditures. The \$25,552 expended was for increased building security
- *Seasonal Labor* – over “Budget” as we rely on temps to fill staffing shortages

Recommendation:

To approve December 2023 Board Financials as presented.

DENTON CENTRAL APPRAISAL DISTRICT

MONTHLY FINANCIAL REPORT

AS OF DECEMBER 31, 2023

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

BALANCE SHEET

AS OF DECEMBER 31, 2023

*****ASSETS*****

CASH ON HAND AND IN BANK:

Cash In Bank	\$0.00
Petty Cash	\$500.00
Checking Account - Payroll Account	\$1,177.59
Checking Account - Insurance Account	\$6,628.16
Checking Account - Operating Account	\$10,574,152.74
Investment Account	\$0.00
2023 Prepaid Expenses	\$109,265.69

TOTAL ASSETS	<u>\$10,691,724.18</u>
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*****LIABILITIES & FUND EQUITY*****

FUND EQUITY:

Fund Balance - As Of January 31, 2023.	\$0.00
Reserved for Insurance	\$400,000.00
Reserved for Unusual Legal Services.	\$700,000.00
Reserved for Facility Expansion Opportunities	\$1,775,000.00
Reserved for Entity Allocation Stabilization .	\$1,048,505.74
Reserved for Future TCDRS Payments	\$600,000.00
Reserved for Disaster Recovery	\$400,000.00
Reserved for Contingency	\$1,786,127.54
Deferred Revenue	\$2,158,229.26
Current Year Excess Revenue/(Expenses)	\$1,823,861.64

TOTAL FUND EQUITY	<u>\$10,691,724.18</u>
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REVENUE REPORT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	2023 BUDGET	REVENUES THIS MONTH	Y.T.D. REVENUES	BUDGET JAN - DEC REVENUES	YTD ACTUAL COMPARED TO YTD BUDGET
LOCAL SUPPORT	\$16,785,291.50	\$5,107.79	\$16,736,084.54	\$16,785,291.50	(\$49,206.96)
IS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC REVENUE	\$12,500.00	\$150.00	\$5,120.81	\$12,500.00	(\$7,379.19)
INTEREST INCOME . . .	\$12,000.00	\$45,536.47	\$476,181.95	\$12,000.00	\$464,181.95
APPRAISAL DISTRICT . .	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	(\$1,000,000.00)
TOTALS	\$17,809,791.50	\$50,794.26	\$17,217,387.30	\$17,809,791.50	(\$592,404.20)

EXPENSE REPORT FOR ALL DEPARTMENTS

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	YTD MONTHLY EXPENSES	BUDGET JAN - DEC 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$8,771,498.24	\$739,247.03	\$7,365,200.92	\$8,771,498.24	(\$1,406,297.32)
5120 LONGEVITY	\$75,500.00	\$5,162.50	\$64,835.32	\$75,500.00	(\$10,664.68)
5130 SOCIAL SECURITY (FICA)	\$723,494.79	\$56,373.73	\$575,068.52	\$723,494.79	(\$148,426.27)
5140 RETIREMENT (TCDRS) . .	\$1,244,853.27	\$103,323.09	\$1,037,104.59	\$1,244,853.27	(\$207,748.68)
5150 WORKER'S COMP. INS . .	\$65,889.96	\$1,514.00	\$33,318.72	\$65,889.96	(\$32,571.24)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$86,900.41	\$1,323,920.71	\$1,635,904.40	(\$311,983.69)
5210 MEMBERSHIPS & DUES . .	\$22,630.00	\$97.00	\$18,126.50	\$22,630.00	(\$4,503.50)
5220 TRAINING - SCHOOLS, CONF	\$102,700.00	\$7,246.82	\$107,707.53	\$102,700.00	\$5,007.53
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$1,825.00	\$288,007.50	\$451,290.00	(\$163,282.50)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$145,384.53	\$565,964.35	\$475,000.00	\$90,964.35
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,733.44	\$41,829.76	\$39,500.00	\$2,329.76
5340 SUBSCRIPTIONS & CONTRACTS	\$824,756.86	\$5,003.87	\$805,606.64	\$824,756.86	(\$19,150.22)
5345 MILEAGE REIMBURSEMENT	\$610,542.00	\$50,690.96	\$560,846.37	\$610,542.00	(\$49,695.63)
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$45,840.04	\$34,929.59	\$10,910.45
5360 PRINTING SERVICES. . .	\$159,000.00	\$0.00	\$184,992.95	\$159,000.00	\$25,992.95
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$0.00	\$378,950.81	\$352,700.00	\$26,250.81
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$0.00	\$8,633.74	\$8,000.00	\$633.74
5390 OFFICE SUPPLIES.	\$65,950.00	\$4,488.61	\$54,048.22	\$65,950.00	(\$11,901.78)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$680.00	\$9,622.70	\$17,400.00	(\$7,777.30)
5420 INFORMATION SERVICES MAINT.	\$1,072,200.00	\$125,908.40	\$822,100.09	\$1,072,200.00	(\$250,099.91)
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$5,990.35	\$78,269.49	\$89,020.00	(\$10,750.51)
5440 TELEPHONE.	\$103,084.00	\$13,621.58	\$114,424.99	\$103,084.00	\$11,340.99
5450 BUILDING MAINTENANCE .	\$145,011.00	\$6,758.72	\$172,393.20	\$145,011.00	\$27,382.20
5510 FURNITURE & EQUIPMENT.	\$70,500.00	\$8,659.35	\$41,188.76	\$70,500.00	(\$29,311.24)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$59,112.71	\$0.00	\$59,112.71
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$76,672.23	(\$51,120.09)
5620 MISCELLANEOUS.	\$58,450.00	\$11,737.08	\$67,899.31	\$58,450.00	\$9,449.31
5630 SEASONAL LABOR.	\$261,250.00	\$13,445.73	\$293,106.99	\$261,250.00	\$31,856.99
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$4,942.80	\$69,852.09	\$72,065.16	(\$2,213.07)
TOTALS	\$17,809,791.50	\$1,400,735.00	\$15,393,525.66	\$17,809,791.50	(\$2,416,265.84)

EXPENSE REPORT FOR OVERHEAD DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$198,000.00	\$0.00	\$0.00	\$198,000.00	(\$198,000.00)
5120 LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$15,147.00	\$0.00	\$0.00	\$15,147.00	(\$15,147.00)
5140 RETIREMENT (TCDRS) . .	\$43,283.00	\$0.00	\$0.00	\$43,283.00	(\$43,283.00)
5150 WORKER'S COMP. INS . .	\$1,267.20	\$434.00	\$700.28	\$1,267.20	(\$566.92)
5160 GROUP HEALTH INSURANCE	\$1,635,904.40	\$86,900.41	\$1,323,920.71	\$1,635,904.40	(\$311,983.69)
5210 REGISTRATION & DUES. .	\$22,630.00	\$97.00	\$18,126.50	\$22,630.00	(\$4,503.50)
5220 SCHOOLS & TRAVEL . . .	\$102,700.00	\$7,246.82	\$107,707.53	\$102,700.00	\$5,007.53
5310 APPRAISAL REVIEW BOARD	\$451,290.00	\$1,825.00	\$288,007.50	\$451,290.00	(\$163,282.50)
5315 OIL/GAS/UTIL. VALUATION	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$475,000.00	\$145,384.53	\$565,964.35	\$475,000.00	\$90,964.35
5330 AUDIT & PAYROLL SERVICES	\$39,500.00	\$1,733.44	\$41,829.76	\$39,500.00	\$2,329.76
5340 SUBSCRIPTIONS & CONTRACTS	\$448,100.00	\$0.00	\$480,790.23	\$448,100.00	\$32,690.23
5345 MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5350 GENERAL INSURANCE. . .	\$34,929.59	\$0.00	\$45,840.04	\$34,929.59	\$10,910.45
5360 PRINTING SERVICES. . .	\$159,000.00	\$0.00	\$184,992.95	\$159,000.00	\$25,992.95
5370 POSTAGE & FREIGHT. . .	\$352,700.00	\$0.00	\$378,950.81	\$352,700.00	\$26,250.81
5380 LEGAL NOTICES & ADVERT	\$8,000.00	\$0.00	\$8,633.74	\$8,000.00	\$633.74
5390 OFFICE SUPPLIES. . . .	\$65,950.00	\$4,488.61	\$54,048.22	\$65,950.00	(\$11,901.78)
5410 EQUIPMENT MAINTENANCE.	\$17,400.00	\$680.00	\$9,622.70	\$17,400.00	(\$7,777.30)
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$89,020.00	\$5,990.35	\$78,269.49	\$89,020.00	(\$10,750.51)
5440 TELEPHONE.	\$103,084.00	\$13,621.58	\$114,424.99	\$103,084.00	\$11,340.99
5450 BUILDING MAINTENANCE .	\$145,011.00	\$6,758.72	\$172,393.20	\$145,011.00	\$27,382.20
5510 FURNITURE & EQUIPMENT.	\$19,000.00	\$0.00	\$5,713.75	\$19,000.00	(\$13,286.25)
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$59,112.71	\$0.00	\$59,112.71
5610 CONTINGENCY.	\$76,672.23	\$0.00	\$25,552.14	\$76,672.23	(\$51,120.09)
5620 MISCELLANEOUS.	\$58,450.00	\$11,737.08	\$67,899.31	\$58,450.00	\$9,449.31
5630 SEASONAL LABOR	\$261,250.00	\$13,445.73	\$293,106.99	\$261,250.00	\$31,856.99
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS . .	\$72,065.16	\$4,942.80	\$69,852.09	\$72,065.16	(\$2,213.07)
TOTALS	\$5,075,353.58	\$305,286.07	\$4,575,459.99	\$5,075,353.58	(\$499,893.59)

EXPENSE REPORT FOR ADMINISTRATION DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$956,482.24	\$77,095.24	\$848,927.36	\$956,482.24	(\$107,554.88)
5120 LONGEVITY	\$8,315.00	\$602.50	\$7,230.00	\$8,315.00	(\$1,085.00)
5130 SOCIAL SECURITY (FICA)	\$77,203.59	\$4,324.36	\$61,647.44	\$77,203.59	(\$15,556.15)
5140 RETIREMENT (TCDRS) . .	\$130,474.14	\$10,519.95	\$115,697.61	\$130,474.14	(\$14,776.53)
5150 WORKER'S COMP. INS . .	\$8,101.79	\$0.00	\$3,724.17	\$8,101.79	(\$4,377.62)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$44,400.00	\$3,224.96	\$42,393.27	\$44,400.00	(\$2,006.73)
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5430 UTILITIES-ELEC & WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5440 TELEPHONE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5450 BUILDING MAINTENANCE .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510 FURNITURE & EQUIPMENT.	\$4,500.00	\$0.00	\$3,899.38	\$4,500.00	(\$600.62)
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	\$95,767.01	\$1,083,519.23	\$1,229,476.76	(\$145,957.53)

EXPENSE REPORT FOR CUSTOMER SERVICE DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$964,127.20	\$60,934.83	\$650,756.91	\$964,127.20	(\$313,370.29)
5120 LONGEVITY	\$7,780.00	\$265.83	\$3,189.96	\$7,780.00	(\$4,590.04)
5130 SOCIAL SECURITY (FICA)	\$74,775.48	\$4,520.36	\$48,240.60	\$74,775.48	(\$26,534.88)
5140 RETIREMENT (TCDRS) . .	\$127,069.44	\$8,015.67	\$85,728.07	\$127,069.44	(\$41,341.37)
5150 WORKER'S COMP. INS . .	\$4,007.57	\$0.00	\$1,632.64	\$4,007.57	(\$2,374.93)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$99,505.00	\$378.36	\$60,830.95	\$99,505.00	(\$38,674.05)
5345 MILEAGE REIMBURSEMENT	\$8,334.00	\$710.50	\$8,645.87	\$8,334.00	\$311.87
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	\$4,500.00	(\$4,500.00)
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	\$74,825.55	\$859,025.00	\$1,290,098.69	(\$431,073.69)

EXPENSE REPORT FOR MAPPING DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - DEC 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$724,506.08	\$68,322.76	\$704,006.73	\$724,506.08	(\$20,499.35)
5120 LONGEVITY	\$8,890.00	\$733.33	\$8,837.46	\$8,890.00	(\$52.54)
5130 SOCIAL SECURITY (FICA)	\$57,799.28	\$5,034.55	\$51,766.63	\$57,799.28	(\$6,032.65)
5140 RETIREMENT (TCDRS) . .	\$96,784.49	\$9,036.87	\$93,384.74	\$96,784.49	(\$3,399.75)
5150 WORKER'S COMP. INS . .	\$3,077.96	\$0.00	\$1,674.69	\$3,077.96	(\$1,403.27)
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	\$110,000.00	\$2,971.88
5345 MILEAGE REIMBURSEMENT	\$17,235.00	\$479.28	\$5,735.65	\$17,235.00	(\$11,499.35)
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	\$7,000.00	(\$5,144.46)
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	\$83,606.79	\$980,233.32	\$1,025,292.81	(\$45,059.49)

EXPENSE REPORT FOR INFORMATION TECHNOLOGY DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$770,516.08	\$74,965.91	\$758,981.48	\$770,516.08	(\$11,534.60)
5120 LONGEVITY	\$7,580.00	\$375.00	\$4,500.00	\$7,580.00	(\$3,080.00)
5130 SOCIAL SECURITY (FICA)	\$61,222.65	\$5,457.81	\$54,614.13	\$61,222.65	(\$6,608.52)
5140 RETIREMENT (TCDRS) . .	\$104,038.49	\$9,974.15	\$101,410.59	\$104,038.49	(\$2,627.90)
5150 WORKER'S COMP. INS . .	\$3,281.21	\$0.00	\$1,706.42	\$3,281.21	(\$1,574.79)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5345 MILEAGE REIMBURSEMENT	\$22,200.00	\$1,383.32	\$16,599.84	\$22,200.00	(\$5,600.16)
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.	\$1,072,200.00	\$125,908.40	\$822,100.09	\$1,072,200.00	(\$250,099.91)
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	\$6,000.00	(\$3,826.60)
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	\$218,064.59	\$1,762,085.95	\$2,047,038.43	(\$284,952.48)

EXPENSE REPORT FOR COMMERCIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - DEC 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$1,242,912.80	\$118,999.15	\$1,166,829.90	\$1,242,912.80	(\$76,082.90)
5120 LONGEVITY	\$7,500.00	\$625.00	\$7,500.00	\$7,500.00	\$0.00
5130 SOCIAL SECURITY (FICA)	\$104,997.23	\$9,491.33	\$93,915.57	\$104,997.23	(\$11,081.66)
5140 RETIREMENT (TCDRS) . .	\$178,426.66	\$16,873.89	\$168,535.87	\$178,426.66	(\$9,890.79)
5150 WORKER'S COMP. INS . .	\$10,987.63	\$610.00	\$6,698.54	\$10,987.63	(\$4,289.09)
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	\$123,831.72	\$112,416.62	\$11,415.10
5345 MILEAGE REIMBURSEMENT	\$122,100.00	\$10,175.00	\$122,100.00	\$122,100.00	\$0.00
5350 GENERAL INSURANCE. . .	\$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	\$7,000.00	(\$6,823.35)
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	\$160,964.88	\$1,689,588.25	\$1,786,340.94	(\$96,752.69)

EXPENSE REPORT FOR APPEALS DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$432,384.08	\$39,569.49	\$386,649.91	\$432,384.08	(\$45,734.17)
5120 LONGEVITY	\$4,670.00	\$389.17	\$4,670.04	\$4,670.00	\$0.04
5130 SOCIAL SECURITY (FICA)	\$33,859.21	\$2,984.52	\$29,314.56	\$33,859.21	(\$4,544.65)
5140 RETIREMENT (TCDRS) . .	\$57,538.53	\$5,254.21	\$51,556.78	\$57,538.53	(\$5,981.75)
5150 WORKER'S COMP. INS . .	\$2,450.09	\$0.00	\$941.41	\$2,450.09	(\$1,508.68)
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	\$435.00	\$7,180.00	\$3,600.00	\$3,580.00
5345 MILEAGE REIMBURSEMENT	\$5,550.00	\$458.32	\$5,270.68	\$5,550.00	(\$279.32)
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	\$4,500.00	(\$1,610.75)
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	\$49,090.71	\$488,472.63	\$544,551.91	(\$56,079.28)

EXPENSE REPORT FOR PERSONAL PROPERTY DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	2023 BUDGET	EXPENSES THIS MONTH	Y.T.D. EXPENSES	BUDGET JAN - DEC 2023	YTD ACTUAL COMPARED TO YTD BUDGET
5110 SALARIES	\$849,536.96	\$82,860.15	\$872,024.37	\$849,536.96	\$22,487.41
5120 LONGEVITY	\$12,195.00	\$640.00	\$10,488.25	\$12,195.00	(\$1,706.75)
5130 SOCIAL SECURITY (FICA)	\$71,866.54	\$6,703.14	\$70,667.35	\$71,866.54	(\$1,199.19)
5140 RETIREMENT (TCDRS) . .	\$122,126.15	\$11,817.02	\$124,887.78	\$122,126.15	\$2,761.63
5150 WORKER'S COMP. INS . .	\$7,419.68	\$0.00	\$3,788.45	\$7,419.68	(\$3,631.23)
5160 GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 REGISTRATION & DUES. .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5220 SCHOOLS & TRAVEL . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310 APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5315 OIL/GAS/UTIL. VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5320 GIS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5325 LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330 AUDIT & PAYROLL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5340 SUBSCRIPTIONS & CONTRACTS	\$48,569.62	\$0.00	\$17,693.76	\$48,569.62	(\$30,875.86)
5345 MILEAGE REIMBURSEMENT	\$78,402.00	\$7,434.58	\$78,732.76	\$78,402.00	\$330.76
5350 GENERAL INSURANCE. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5360 PRINTING SERVICES. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5370 POSTAGE & FREIGHT. . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5380 LEGAL NOTICES & ADVERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5390 OFFICE SUPPLIES. . . .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410 EQUIPMENT MAINTENANCE.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420 INFORMATION SERVICES MAINT.	\$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	\$8,659.35	\$10,709.51	\$6,000.00	\$4,709.51
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	\$118,114.24	\$1,188,992.23	\$1,196,115.95	(\$7,123.72)

EXPENSE REPORT FOR RESIDENTIAL DEPARTMENT

BUDGET AND ACTUAL

AS OF DECEMBER 31, 2023

	EXPENSES			BUDGET	YTD ACTUAL
	2023 BUDGET	THIS MONTH	Y.T.D. EXPENSES	JAN - DEC 2023	COMPARED TO YTD BUDGET
5110 SALARIES	\$2,633,032.80	\$216,499.50	\$1,977,024.26	\$2,633,032.80	(\$656,008.54)
5120 LONGEVITY	\$18,570.00	\$1,531.67	\$18,419.61	\$18,570.00	(\$150.39)
5130 SOCIAL SECURITY (FICA)	\$226,623.81	\$17,857.66	\$164,902.24	\$226,623.81	(\$61,721.57)
5140 RETIREMENT (TCDRS) . .	\$385,112.36	\$31,831.33	\$295,903.15	\$385,112.36	(\$89,209.21)
5150 WORKER'S COMP. INS . .	\$25,296.82	\$470.00	\$12,452.12	\$25,296.82	(\$12,844.70)
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	\$2,565.62	(\$257.52)
5345 MILEAGE REIMBURSEMENT	\$312,321.00	\$26,825.00	\$281,368.30	\$312,321.00	(\$30,952.70)
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	\$12,000.00	\$1,771.28
5520 BUILDING & LAND IMPR .	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5610 CONTINGENCY.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5620 MISCELLANEOUS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630 SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910 BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$3,615,522.41	\$295,015.16	\$2,766,149.06	\$3,615,522.41	(\$849,373.35)

CHANGE IN FUND EQUITY
AS OF DECEMBER 31, 2023

FUND BALANCE ON DECEMBER 31, 2022		\$6,709,633.28
Y.T.D. REVENUES - DECEMBER 31, 2023	\$17,217,387.30	
Y.T.D. EXPENSES - DECEMBER 31, 2023	<u>\$15,393,525.66</u>	
Y.T.D. EXCESS REVENUES/(EXPENSES)		<u>\$1,823,861.64</u>
		<u>\$8,533,494.92</u>

Name of Entity: Denton Central Appraisal District

Type of Election: General Election for Denton Central Appraisal District Board Places 1,2 & 3

When do you plan to hold your ballot position drawing? Date: February 26, 2024 **Time:** 3:30 p.m.
(If using state suggested date for drawing (Monday, February 26) then the Notice must be posted 72 hours before the drawing (Thursday, February 22) Sec.52.094(c); Mailing notice to candidates Sec. 52.094(d))

Note: Last day for a candidate to withdraw is Friday, February 23, 2024 at 5:00pm for a regular election. If a candidate withdraws, that does not require another position drawing per SOS, the candidates will move up in the same order as original drawing indicated. (Special Elections to fill a Vacancy have until March 8 at 5pm)

This information is provided by: Don Spencer – Chief Appraiser Denton Central Appraisal District
This information is correct as of (date):

From the Candidate Filing Application, place the "Print Name as you want it to appear on the ballot" information below

Office Title (Place/District #) English: Denton Central Appraisal District Board of Directors – Place 1
Office Title (Place/District #) Spanish: Junta Directiva del Distrito de Tasación Central de Denton – Lugar 1
Is this race a single-member district? No
Voting instructions (example: vote for none or one, vote for none, one, two, or three): Vote for none or one

Candidate Name: _____ Ballot Position: _____

Candidate Name: _____ Ballot Position: _____

Office Title (Place/District #) English: Denton Central Appraisal District Board of Directors –Place 2
Office Title (Place/District #) Spanish: Junta Directiva del Distrito Central de Tasación de Denton – Lugar 2
Is this race a single-member district? No
Voting instructions (example: vote for none or one, vote for none, one, two, or three): Vote for none or one

Candidate Name: _____ Ballot Position: _____

Candidate Name: _____ Ballot Position: _____

Office Title (Place/District #) English: Denton Central Appraisal District Board of Directors – Place 3
Office Title (Place/District #) Spanish: Junta Directiva del Distrito Central de Tasación de Denton – Lugar 3
Is this race a single-member district? No
Voting instructions (example: vote for none or one, vote for none, one, two, or three): Vote for none or one

Candidate Name: _____ Ballot Position: _____

Candidate Name: _____ Ballot Position: _____

**DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS
JOINT ELECTION RESOLUTION**

WHEREAS, Chapter 31, Subchapter D, of the Texas Election Code authorizes the governing body of a political subdivision to contract with a County for the County's election officer's services for election services in an election ordered by the political subdivision; and

WHEREAS, Chapter 271 of the Texas Election Code provides for joint elections when an election is required upon the same day by two or more political subdivisions occupying all or part of the same county; and

WHEREAS, the Denton Central Appraisal District (hereinafter District) desires to contract with the Denton County election officer for election services for any District elections to be held through **September 30, 2024**; and

WHEREAS, several other political subdivisions within Denton County may also conduct elections on the same uniform date and may also have contracted with Denton County for the County's election officer's services; and

WHEREAS, the District desires to conduct joint elections whenever possible with Denton County or with such governmental units of Denton County as are eligible and desire to conduct a joint election with the District as expressed by order, resolution or other official action for each particular uniform election date during the term of the contract; and

WHEREAS, the District and Denton County Election's Administrator will enter into an agreement setting out their respective duties and responsibilities for the **May 4, 2024** election; and

WHEREAS, it is the intention of the District to call for said election on said date.

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

THAT the Board of Directors (hereinafter Board) of the Denton Central Appraisal District (hereinafter District) hereby authorizes and directs the Chief Appraiser to execute a Contract for Election Services and any associated documents with Denton County's Elections Department for election services through **September 30, 2024**; and

THAT the Board hereby authorizes the Chief Appraiser, on behalf of the District, to provide necessary administrative services as authorized by law or as needed pursuant to the Contract for Election Services, for the conduct of the **May 4, 2024** election of three (3) members to the District's Board of Directors.

THAT “associated documents” include the Appointment of Bilingual Election Clerks and the list of Judges and Alternate Judges for Election Day, **May 4, 2024**, and any other uniform election dates or associated run-off elections during the term of this Contract for Elections Services.

THAT the said Contract for Elections Services shall be deemed a joint election agreement authorized by this Resolution with Denton County and those governmental units within Denton County that have executed a similar Contract for Election Services; that occupy all or part of the same county as the District; that are conducting elections on the same uniform election dates; and that desire and are eligible to conduct a joint election with the District; and

THAT the Board hereby appoints Frank Phillips, in his capacity as Elections Administrator, as the Joint Elections Officer and the Joint Early Voting Clerk; and

THAT a General Election is hereby ordered to be held in and throughout the County of Denton on **Saturday, May 4, 2024**, for the purpose of electing three (3) Board of Director members – one (1) for Place 1, one (1) for Place 2, and one (1) for Place 3 for a term that begins July 1, 2024 and ends December 31, 2026, and

THAT the Board hereby adopts the Denton County voting precincts; and

THAT the Board hereby designates the Denton County Elections Administration located at 701 Kimberly Dr., Denton, TX 76208, room A111 (unless otherwise changed by the Denton County Elections Department); and

THAT the Board will adopt Denton County Elections Department’s early voting schedule (subject to change) of:

Monday - Saturday April 22- April 27, 2024	8: 00 a.m. to 5: 00 p.m.
Monday - Tuesday April 29- April 30, 2024	7: 00 a.m. to 7: 00 p.m.

THAT the Board hereby designates the Denton County Elections Administration located at 701 Kimberly Dr., Denton, TX 76208, room A111 as the Election Day polling place, unless changed by the Denton County Elections Department. In accordance with and pursuant to the requirements of the Code, said polling place shall be open from 7:00 a.m. until 7:00 p.m. on the date of the election (**Saturday, May 4, 2024**); and

THAT, by the virtue of the Contract for Election Services, the ballot presentation and drawing for a place on the ballot will be conducted by the terms of that Contract; and

THAT the Chairman of the Board of Directors is hereby authorized and directed to make any necessary changes to the Election Notice/Order exhibits or otherwise to take such actions as may be necessary to carry out the purposes of this Resolution.

**PASSED AND APPROVED BY THE BOARD OF DIRECTORS FOR THE
DENTON CENTRAL APPRAISAL DISTRICT, THIS 26th DAY OF FEBRUARY 2024.**

BOD Chairman

Date

BOD Secretary

Date

THE STATE OF TEXAS COUNTY OF DENTON

JOINT ELECTION AGREEMENT AND CONTRACT FOR ELECTION SERVICES

This CONTRACT for election services is made by and between the Denton County Elections Administrator and the following political subdivisions, herein referred to as “participating authority or participating authorities” located entirely or partially inside the boundaries of Denton County:

Participating Authorities:

[entities]

This contract is made pursuant to Texas Election Code Sections 31.092 and 271.002 and Texas Education Code Section 11.0581 for a joint May 4, 2024 election to be administered by Frank Phillips, Denton County Elections Administrator, hereinafter referred to as “Elections Administrator.”

RECITALS

Each participating authority listed above plans to hold a General or Special Election on May 4, 2024. Denton County plans to hold county-wide voting for this General Election.

The County owns the Hart InterCivic Verity Voting System, which has been duly approved by the Secretary of State pursuant to Texas Election Code Chapter 122 as amended, and is compliant with the accessibility requirements for persons with disabilities set forth by Texas Election Code Section 61.012. The contracting political subdivisions (participating authorities) desire to use the County’s voting system and to compensate the County for such use and to share in certain other expenses connected with joint elections, in accordance with the applicable provisions of Chapters 31 and 271 of the Texas Election Code, as amended.

NOW THEREFORE, in consideration of the mutual covenants, agreements, and benefits to all parties, IT IS AGREED as follows:

I. ADMINISTRATION

The participating authorities agree to hold a “Joint Election” with Denton County and each other in accordance with Chapter 271 of the Texas Election Code and this agreement. The Elections Administrator shall coordinate, supervise, and handle all aspects of administering the Joint Election as provided in this agreement. Each participating authority agrees to pay the Elections Administrator for equipment, supplies, services, and administrative costs as provided in this agreement. The Elections Administrator shall serve as the administrator for the Joint Election; however, each participating authority shall remain responsible for the decisions and actions of its officers necessary for the lawful conduct of its election. The Elections Administrator shall provide advisory services in connection with decisions to be made and actions to be taken by the officers of each participating authority as necessary.

It is understood that other political subdivisions may wish to participate in the use of the County's Verity voting system and polling places, and it is agreed that the Elections Administrator may enter into other contracts for election services for those purposes, on terms and conditions generally similar to those set forth in this contract. In such cases, costs shall be pro-rated among the participants according to Section XI of this contract.

II. LEGAL DOCUMENTS

Each participating authority shall be responsible for the preparation, adoption, and publication of all required election orders, resolutions, notices, and any other pertinent documents required by the Texas Election Code and/or the participating authority's governing body, charter, or ordinances, except that the Elections Administrator shall be responsible for the preparation and publication of all voting equipment testing notices that are required by the Texas Election Code. Election orders should include language that would not necessitate amending the order if any of the Early Voting and/or Election Day polling places change.

Preparation of the necessary materials for notices and the official ballot shall be the responsibility of each participating authority, including translation to languages other than English. Each participating authority shall provide a copy of their respective election orders and notices to the Elections Administrator.

III. VOTING LOCATIONS

The Elections Administrator shall select and arrange for the use of and payment for all Early Voting and Election Day voting locations. Voting locations will be, whenever possible, the usual voting location for each election precinct in elections conducted by each participating authority and shall be compliant with the accessibility requirements established by Election Code Section 43.034 and the Americans with Disabilities Act (ADA). The proposed voting locations are listed in Exhibit A of this agreement. In the event a voting location is not available or appropriate, the Elections Administrator will arrange for use of an alternate location. The Elections Administrator shall notify the participating authorities of any changes from the locations listed in Exhibit A.

IV. ELECTION JUDGES, CLERKS, AND OTHER ELECTION PERSONNEL

Denton County shall be responsible for the appointment of the presiding judge and alternate judge for each polling location. The Elections Administrator shall make emergency appointments of election officials if necessary.

Upon request by the Elections Administrator, each participating authority agrees to assist in recruiting bilingual polling place officials (fluent in both English and Spanish). In compliance with the Federal Voting Rights Act of 1965, as amended, each polling place containing more than 5% Hispanic population as determined by the 2020 Census shall have one or more election officials who are fluent in both the English and Spanish languages. If a presiding judge is not bilingual, and is unable to appoint a bilingual clerk, the Elections Administrator may recommend a bilingual worker for the polling place. If the Elections Administrator is unable to recommend or recruit a bilingual worker, the participating authority or authorities served by that polling

place shall be responsible for recruiting a bilingual worker for translation services at that polling place.

The Elections Administrator shall notify all election judges of the eligibility requirements of Subchapter C of Chapter 32 of the Texas Election Code, and will take the necessary steps to insure that all election judges appointed for the Joint Election are eligible to serve.

The Elections Administrator shall arrange for the training and compensation of all election judges and clerks. The Election judges and clerks who attend in-person voting equipment training and/or procedures training, shall be compensated at a flat rate of \$78. Election judges and clerks that elect to complete online training shall be compensated at a rate of a flat \$50. In the event that an Election judge or clerk completes both in-person and online training, they shall be compensated for the training resulting in the highest pay and will not be compensated for both trainings.

The Elections Administrator shall arrange for the date, time, and place for presiding election judges to pick up their election supplies. Each presiding election judge will be sent a letter from the Elections Administrator notifying them of their appointment, the dates/times and locations of training and distribution of election supplies, and the number of election clerks that the presiding judge may appoint.

Each election judge and clerk will receive compensation at the hourly rate established by Denton County pursuant to Texas Election Code Section 32.091 and overtime after 40 hours worked per week, if applicable. The election judge, or their designee, will receive an additional sum of \$25.00 for picking up the election supplies and equipment prior to Election Day and for returning the supplies and equipment to the central counting station after the polls close. Likewise, the Presiding Judge in Early Voting, or their designee, will receive an additional sum of \$25.00 for picking up the election supplies prior to the first day of Early Voting and for returning the supplies and equipment to the Elections Department after Early Voting has ended.

The compensation rates established by Denton County are:

Early Voting – Presiding Judge (\$15/hour), Alternate Judge (\$14/ hour), Clerk (\$13/ hour)

Election Day – Presiding Judge (\$15/hour), Alternate Judge (\$14/ hour), Clerk (\$13/ hour)

The Elections Administrator may employ other personnel necessary for the proper administration of the election, as well as, pre and post-election administration. In such cases, costs shall be prorated among participants of this contract. Personnel working in support of full-time staff will be expensed on a pro-rated basis and include a time period of one week prior to the election, during the election, and one week post-election. Personnel working in support of the Early Voting Ballot Board and/or central counting station on election night will be compensated at the hourly rate set by Denton County in accordance with Election Code Sections 87.005, 127.004, and 127.006.

If elections staff is required outside of the hours of the office's normal scope of business, the entity(ies) responsible for the hours will be billed for those hours. The Elections Administrator will determine when those hours are necessary, the number of staff and whom are necessary, along with to whom the hours are to be billed. Cost for these hours will be billed at a rate of 1.5 times the staff's hourly rate (See Sections XV #9). The Election Administrator has the right to waive these costs as they see fit.

V. PREPARATION OF SUPPLIES AND VOTING EQUIPMENT

The Elections Administrator shall arrange for delivery of all election supplies and voting equipment including, but not limited to, the County's Verity voting system and equipment, official ballot paper, sample ballots, voter registration lists, and all forms, signs, maps and other materials used by the election judges at the voting locations. The Elections Administrator shall ensure availability of tables and chairs at each polling place and shall procure rented tables and chairs for those polling places that do not have tables and/or chairs. Any additional required materials (required by the Texas Election Code) must be provided by the participating authority, and delivered to the Elections Office thirty-three (33) calendar days (April 1, 2024) prior to Election Day. If this deadline is not met, the material must be delivered by the participating authority, to all Early Voting and Election Day locations affected, prior to voting commencing. The Elections Administrator shall be responsible for conducting all required testing of the voting equipment, as required by Chapters 127 and 129 of the Texas Election Code.

At each polling location, joint participants shall share voting equipment and supplies to the extent possible. The participating authorities shall share a mutual ballot in those precincts where jurisdictions overlap. Multiple ballot styles shall be available in those shared polling places where jurisdictions do not overlap. The Elections Administrator shall provide the necessary voter registration information, maps, instructions, and other information needed to enable the election judges in the voting locations that have more than one ballot style to conduct a proper election.

Each participating authority shall furnish the Elections Administrator a list of candidates and/or propositions showing the order and the exact manner in which the candidate names and/or proposition(s) are to appear on the official ballot (including titles and text in each language in which the authority's ballot is to be printed). **Said list must be provided to the Elections Office within three (3) business days following the last day to file for a place on the ballot** or after the election is ordered, whichever is later. The list of candidates and/or propositions must be completed on the ballot language form provided by the Elections Administrator, the information will preferably be in sentence case format, and must contain candidate contact information for the purposes of verifying the pronunciation of each candidate's name. Each participating authority shall be responsible for proofreading and approving the ballot insofar as it pertains to that authority's candidates and/or propositions. Each participating authority shall be responsible for proofing and approving the audio recording of the ballot insofar as it pertains to that authority's candidates and/or propositions. **The approval must be finalized with the Elections Office within five (5) calendar days of the receipt of the proofs, or the provided proofs shall be considered approved.**

The joint election ballots shall list the County's election first. The joint election ballots that contain ballot content for more than one joint participant because of overlapping territory shall be arranged with the Central Appraisal District, then the appropriate school district ballot content appearing on the ballot, followed by the appropriate city ballot content, and followed by the appropriate water district or special district ballot content.

Early Voting by personal appearance and on Election Day shall be conducted exclusively on Denton County's Verity voting system including provisional ballots.

The Elections Administrator shall be responsible for the preparation, testing, and delivery of the voting equipment for the election as required by the Election Code.

The Elections Administrator shall conduct criminal background checks on the relevant employees upon hiring as required by Election Code 129.051(g).

VI. EARLY VOTING

The participating authorities agree to conduct joint early voting and to appoint the Election Administrator as the Early Voting Clerk in accordance with Sections 31.097 and 271.006 of the Texas Election Code. Each participating authority agrees to appoint the Elections Administrator's permanent county employees as deputy early voting clerks. The participating authorities further agree that the Elections Administrator may appoint other deputy early voting clerks to assist in the conduct of early voting as necessary, and that these additional deputy early voting clerks shall be compensated at an hourly rate set by Denton County pursuant to Section 83.052 of the Texas Election Code. Deputy early voting clerks who are permanent employees of the Denton County Elections Administrator or any participating authorities shall serve in that capacity without additional compensation.

Exhibit A of this document includes locations, dates, and times that voting will be held for Early Voting by personal appearance. Any qualified voter of the Joint Election may vote early by personal appearance at any one of the joint early voting locations. All requests for temporary branch polling places will be considered and determined based on the availability of facility and if it is within the Election Code parameters. All costs for temporary locations including coverage by Election Administration staff will be borne by the requesting authority. The Elections Administrator will determine when those hours are necessary, the number of staff and who are necessary, along with to whom the hours are to be billed. Cost for these hours will be billed at a rate of 1.5 times the staff's hourly rate (See Sections XV #10). The Election Administrator has the right to waive these costs as they see fit.

The standard dates and hours for the May 4, 2024 election will be as follows:

Monday, April 22, 2024 through Saturday, April 27, 2024; 8am – 5pm

Sunday, April 28, 2024; 11am-5pm

Monday, April 29, 2024 through Tuesday, April 30, 2024; 7am-7pm

As Early Voting Clerk, the Elections Administrator shall receive applications for early voting ballots to be voted by mail in accordance with Chapters 31 and 86 of the Texas Election Code. Any requests for early voting ballots to be voted by mail received by the participating authorities shall be forwarded immediately by fax or courier to the Elections Administrator for processing. The address of the Early Voting Clerk is as follows:

Frank Phillips, Early Voting Clerk
Denton County Elections
PO Box 1720
Denton, TX 76202
Email: elections@dentoncounty.gov

Any requests for early voting ballots to be voted by mail, and the subsequent actual voted ballots that are sent by a contract carrier (ie. UPS, FedEx, etc.) shall be delivered to the Early Voting Clerk at the Denton County Elections Department physical address as follows:

Frank Phillips, Early Voting Clerk
Denton County Elections
701 Kimberly Drive, Suite A100
Denton, TX 76208
Email: elections@dentoncounty.gov

The Elections Administrator shall post on the county website, the participating authority's Early Voting Roster on a daily basis. In accordance with Section 87.121 of the Election Code, the daily roster showing the previous day's early voting activity will be posted no later than 11:00 am each business day.

VII. EARLY VOTING BALLOT BOARD

Denton County shall appoint the Presiding Judge of an Early Voting Ballot Board (EVBB) to process early voting results from the Joint Election. The Presiding Judge, with the assistance of the Elections Administrator, shall appoint an Alternate Judge and one or more additional members to constitute the EVBB. The Elections Administrator shall determine the number of EVBB members required to efficiently process the early voting ballots.

VIII. CENTRAL COUNTING STATION AND ELECTION RETURNS

The Elections Administrator shall be responsible for establishing and operating the central counting station to receive and tabulate the voted ballots in accordance with the provisions of the Texas Election Code and of this agreement.

The participating authorities hereby, in accordance with Section 127.002, 127.003, and 127.005 of the Texas Election Code, appoint the following central counting station officials:

Counting Station Manager: Brandy Grimes, Deputy Elections Administrator
Tabulation Supervisor: Jason Slonaker, Technology Resources Coordinator

Presiding Judge: Early Voting Ballot Board Judge
Alternate Judge: Early Voting Ballot Board Alternate Judge

The counting station manager or their representative shall deliver timely cumulative reports of the election results as precincts report to the central counting station and are tabulated by posting on the Election Administrator's Election Night Results website. The manager shall be responsible for releasing unofficial cumulative totals and precinct returns from the election to the joint participants, candidates, press, and general public by distribution of hard copies at the central counting station (if requested) and by posting to the Election Administrator's Election Night Results website. To ensure the accuracy of reported election returns, results printed on the reports produced by Denton County's voting equipment will not be released to the participating authorities at the remote collection locations or from individual polling locations.

The Elections Administrator will prepare the unofficial canvass reports after all precincts have been counted and will deliver a copy of the unofficial canvass to each participating authority as soon as possible after all returns have been tabulated. The Elections Administrator will include the tabulation and precinct-by-precinct results that are required by Texas Election Code Section 67.004 for the participating authorities to conduct their respective canvasses. Each participating authority shall be responsible for the official canvass of its respective election(s), and shall notify the Elections Administrator, or their designee, of the date of the canvass, no later than three days after Election Day.

The Elections Administrator shall be responsible for conducting the post-election manual recount required by Section 127.201 of the Texas Election Code unless a waiver is granted by the Secretary of State. Notification and copies of the recount, if waiver is denied, will be provided to each participating authority and the Secretary of State's Office.

IX. PARTICIPATING AUTHORITIES WITH TERRITORY OUTSIDE DENTON COUNTY

Each participating authority with territory containing population outside of Denton County agrees that they Elections Administrator shall administer only the Denton County portion of those elections. On a case-by-case basis, the Elections Administrator may consider administering an entities election for portions outside of Denton County.

X. RUNOFF ELECTIONS

Each participating authority shall have the option of extending the terms of this agreement through its runoff election, if applicable. In the event of such runoff election, the terms of this agreement shall automatically extend unless the participating authority notifies the Elections Administrator in writing within three (3) business days of the original election.

Each participating authority shall reserve the right to reduce the number of early voting locations and/or Election Day voting locations in a runoff election.

Each participating authority eligible to hold runoff elections agrees that the date of the runoff election, if necessary, shall be determined by the Secretary of State, with early voting being held in accordance with the Election Code.

XI. ELECTION EXPENSES AND ALLOCATION OF COSTS

The participating authorities agree to share the costs of administering the Joint Election.

Allocation of general expenses, which are not directly attributable to an individual polling location, will be expensed by each participating authority's percentage of registered voters of the total registered voters of all participating authorities.

Expenses for Early Voting by personal appearance shall be allocated based upon the actual costs associated with each early voting location. Each participating authority shall be responsible for an equal portion of the actual costs associated with the early voting locations within their jurisdiction. Participating authorities that do not have a polling location within their jurisdiction shall pay an equal portion of the nearest polling location. If an entity requests an Early Voting location outside of their jurisdiction and the request is granted, the participating authority shall be responsible for an equal portion of the actual cost associated with the early voting location requested.

Election Day location expenses will be allocated based on each participating authority's percentage of registered voters assigned to each polling place.

In the event that participating authorities with overlapping boundaries cannot make an agreement on Early Voting and/or Election Day locations, the requesting participating authority agrees to bear the entire expense of the location.

Each participating authority requesting additional hours, outside of the standard hours, for a location or locations, agree to split the cost of the additional open hours equally amongst the requesting participating authorities.

Costs for Early Voting by mail, in-person ballots, provisional ballots, and Poll Pad paper shall be allocated according to the actual number of ballots issued to each participating authority's voters and the cost shared equally amongst participating authorities of each ballot style.

Each participating authority agrees to pay the Elections Administrator an administrative fee equal to ten percent (10%) of its total billable costs in accordance with Section 31.100(d) of the Texas Election Code.

The Denton County Elections Administrator shall deposit all funds payable under this contract into the appropriate fund(s) within the county treasury in accordance with Election Code Section 31.100.

The Denton County Elections Administrator reserves the right to adjust the above formulas in agreement with an individual jurisdiction if the above formula results in a cost allocation that is inequitable.

If any participating authority makes a special request for extra Temporary Branch Early Voting by Personal Appearance locations as provided by the Texas Election Code, that entity agrees to pay the entire cost for that request.

Participating authorities having the majority of their voters in another county, and fewer than 500 registered voters in Denton County, and that do not have an Election Day polling place or early voting location within their Denton County territory shall pay a flat fee of \$750 for election expenses.

Election expenses, including but not limited to, overtime charges for Election Office staff, and any unforeseen expenses needed to conduct the election, will be borne by the participating authority or authorities, affected.

The fee for programming each participating authority's election will be based on the number of races within their election. The fee schedule is as follows:

Programming Fees	
# of Races	DCEA fee
1-5	\$750.00
6-10	\$1,265.00
11-20	\$1,650.00
21-40	\$2,090.00
41-75	\$2,640.00
76-100	\$3,135.00

XII. WITHDRAWAL FROM CONTRACT DUE TO CANCELLATION OF ELECTION

Any participating authority may withdraw from this agreement and the Joint Election should it cancel its election in accordance with Sections 2.051 - 2.053 of the Texas Election Code. The withdrawing authority is fully liable for any expenses incurred by the Denton County Elections Administrator on behalf of the authority plus an administrative fee of ten percent (10%) of such expenses. Any monies deposited with the Elections Administrator by the withdrawing authority shall be refunded, minus the aforementioned expenses and administrative fees, if applicable.

It is agreed that any of the joint election early voting locations that are not within the boundaries of one or more of the remaining participating authorities, with the exception of the early voting location at the Denton County Elections Building, may be dropped from the joint election unless one or more of the remaining participating authorities agreed to fully fund such location(s). In the event that any early voting location is eliminated under this section, as addendum to the contract shall be provided to the remaining participants within five days after notification of all intents to withdraw have been received by the Elections Administrator.

XIII. RECORDS OF THE ELECTION

The Elections Administrator is hereby appointed general custodian of the voted ballots and all records of the Joint Election as authorized by Section 271.010 of the Texas Election Code.

Access to the election records shall be available to each participating authority as well as to the public in accordance with applicable provisions of the Texas Election Code and the Texas Public Information Act. The election records shall be stored at the offices of the Elections Administrator or at an alternate facility used for storage of county records. The Elections Administrator shall ensure that the records are maintained in an orderly manner so that the records are clearly identifiable and retrievable.

Records of the election shall be retained and disposed of in accordance with the provisions of Section 66.058 of the Texas Election Code. If records of the election are involved in any pending election contest, investigation, litigation, or open records request, the Elections Administrator shall maintain the records until final resolution or until final judgment, whichever is applicable. It is the responsibility of each participating authority to bring to the attention of the Elections Administrator any notice of pending election contest, investigation, litigation or open records request which may be filed with the appropriate participating authority.

XIV. RECOUNTS

A recount may be obtained as provided by Title 13 of the Texas Election Code. By signing this document, the presiding officer of the contracting participating authorities agree that any recount shall take place at the office of the Elections Administrator, and that the Elections Administrator shall serve as Recount Supervisor, and the participating authority's official or employee who performs the duties of a secretary under the Texas Election Code shall serve as Recount Coordinator.

The Elections Administrator agrees to provide advisory services to each participating authority as necessary to conduct a proper recount.

XV. MISCELLANEOUS PROVISIONS

1. It is understood that to the extent space is available, other districts and political subdivisions may wish to participate in the use of the County's election equipment and voting places, and it is agreed that the Elections Administrator may contract with such other districts or political subdivisions for such purposes and that in such event there may be an adjustment of the pro-rata share to be paid to the County by the participating authorities.
2. The Elections Administrator shall file copies of this document with the Denton County Treasurer and the Denton County Auditor in accordance with Section 31.099 of the Texas Election Code.

3. Nothing in this contract prevents any party from taking appropriate legal action against any other party and/or other election personnel for a breach of this contract or a violation of the Texas Election Code.
4. This agreement shall be construed under and in accord with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Denton County, Texas.
5. In the event that one of more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
6. All parties shall comply with all applicable laws, ordinances, and codes of the State of Texas, all local governments, and any other entities with local jurisdiction.
7. The waiver by any party of a breach of any provision of this agreement shall not operate as or be construed as a waiver of any subsequent breach.
8. Any amendments of this agreement shall be of no effect unless in writing and signed by all parties hereto.
9. Failure for a participating authority to meet the deadlines as outline in this contract may result in additional charges, including but not limited to, overtime charges, etc.

Elections Staffing Hourly Rate (includes all benefit pay):

Absentee Voting Coordinator	\$46.798
Voter Registration Clerk	\$34.157 - \$37.309
Technology Resources Coordinator	\$48.225
Elections Technician	\$31.655 - \$38.186
Voter Registration Coordinator	\$41.415
Training Coordinator	\$47.168
Election Coordinator	\$38.718

XVI. COST ESTIMATES AND DEPOSIT OF FUNDS

The total estimated obligation for each participating authority under the terms of this agreement is listed below. The exact amount of each participating authority’s obligation under the terms of this agreement shall be calculated after the May 4, 2024 election (or runoff election, if applicable). The participating authority’s obligation shall be paid to Denton County within 30 days after the receipt of the final invoice from the Denton County Elections Administrator.

The total estimated obligation for each participating authority under the terms of this agreement shall be provided within 45 days after the last deadline for ordering an election:

[costs]

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XVII. JOINT CONTRACT ACCEPTANCE AND APPROVAL

IN TESTIMONY HEREOF, this agreement has been executed on behalf of the parties hereto as follows, to-wit:

- (1) It has on the 25th day of January, 2024 been executed by the Denton County Elections Administrator pursuant to the Texas Election Code so authorizing;
- (2) It has on the 26th day of February, 2024 been executed on behalf of the Denton Central Appraisal District pursuant to an action of the Denton Central Appraisal District Board of Directors so authorizing;

ACCEPTED AND AGREED TO BY DENTON COUNTY ELECTIONS ADMINISTRATOR:

APPROVED:



Frank Phillips, CERA

ACCEPTED AND AGREED TO BY THE DENTON CENTRAL APPRAISAL DISTRICT:

APPROVED:

ATTESTED:

CHAIRMAN

SECRETARY