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CITY COUNCIL SPECIAL MEETING
CELINA COUNCIL CHAMBERS
112 N. COLORADO ST.
MONDAY, AUGUST 22, 2022
5:00 PM
AGENDA

I. CALL TO ORDER:

II. EXECUTIVE SESSION:

As authorized by Section 551.071(2) of the Texas Government Code, this meeting may be convened into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed herein.

III. ACTION:

A. Consider and act upon a resolution of the City Council of the City of Celina, Texas, disapproving of the Denton Central Appraisal District 2023 Budget. (Satarino)

IV. ADJOURN:

City Council Chambers is wheelchair accessible. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf, or hearing impaired, or readers of large print, are requested to contact the City Secretary's Office at 972-382-2682, or fax 972-382-3736 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, Chapter 551. "I, the undersigned authority do hereby certify that the Notice of Meeting was posted on the bulletin board at City Hall of the City of Celina, Texas, a place convenient and readily accessible to the general public at all times and said Notice was posted on the following date and time: ___________________ at ____ p.m. and remained so posted continuously for at least 72 hours prior to the scheduled time of said meeting."

______________________________ ______________________________

Lauren Field, TRMC Date Notice Removed
City Secretary

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Administration
City of Celina, Texas

Memorandum

To:	**Honorable Mayor Terry and the Celina City Council**
From:	Anthony Satarino, Strategic Services Manager
CC:	Jason Laumer, City Manager
Date:	August 22, 2022
Re:	2023 DCAD Proposed Budget

Action Requested:

Consider and act upon a resolution of the City Council of the City of Celina, Texas, disapproving of the Denton Central Appraisal District 2023 Budget. (Satarino)

Background Information:

Each year the Denton County Appraisal District (DCAD) Chief Appraiser must prepare a proposed budget for the operation of the district for the following tax year and submit copies to each taxing unit along with the Board of Directors before June 15. The total 2023 DCAD proposed budget is $17,997,944,.33, an increase of $2,673,650.52 from last year's budget of $15,324,293.81. The 2023 DCAD proposed budget is attached.

The Denton County Commissioners Court has reached out to the City in regards to the District's lack of timeliness, effectiveness, and efficiency. The City has experienced similar concerns as Denton County. Therefore, the City, under Texas Tax Code 6.06, has the authority to adopt a resolution disapproving District's budget for the fiscal year. This is a discretionary item that Council has the authority to approve or deny.

Board Review/Citizen Input:

N/A

Alternatives:

N/A

Financial Considerations:

N/A

Legal Review:

The City Attorney has reviewed the resolution.

Supporting Documents:

Celina Draft Resolution
DCAD 2023 Proposed Budget
Denton County Resolution
Judge Eads Remarks

Staff Recommendation:
Staff recommends Council take action on the item

CITY OF CELINA

RESOLUTION 2022-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CELINA, TEXAS, DISAPPROVING OF THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET.

WHEREAS, the City of Celina is a taxing entity within the Denton Central Appraisal District and relies on the Denton Central Appraisal District for appraising property within the boundaries of the county for ad valorem tax purposes; and

WHEREAS, the Denton Central Appraisal District operations are funded solely by the local taxing entities served by the appraisal district, which includes the City of Celina; and

WHEREAS, on July 28, 2022, the Denton Central Appraisal District Board of Directors voted to approve of the 2023 Budget in the amount of $17,997,944.33, an increase of 17.45% from the current 2022 budget; and

WHEREAS, pursuant to Chapter 6 of the Texas Property Tax Code, each taxing unit has a right to adopt a resolution disapproving of the Denton Central Appraisal District budget; and

WHEREAS, the Section 6.06 (b) of the Texas Property Tax Code further states that "if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval."

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CELINA, TEXAS:

Section 1. Disapprove of the 2023 Budget of Denton Central Appraisal District.

Section 2. This action demonstrates a lack of confidence in the Denton Central Appraisal District.

PASSED AND APPROVED by the City Council of the City of Celina, Texas this 22nd day of August 2022.

____
Sean Terry, Mayor

ATTEST:

____
Lauren Field
City Secretary

Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
www.dentoncad.com

TO: Taxing Jurisdictions Served by DCAD

FROM: Hope McClure, Chief Appraiser

DATE: June 10, 2022

SUBJECT: Proposed 2023 Budget

Denton County continues to grow at such a rapid pace that it has become increasingly difficult for Denton CAD to maintain a single-digit increase in their budget year after year. Denton CAD has never presented the Denton County entities with a double-digit increase before, but at this point, it has become a necessity just to maintain a level of satisfactory service. Denton CAD continues to add a minimum of 10k new accounts per year, but has not added an adequate number of new employees to work those new accounts.

The 2023 increase over 2022 is an overall total of 17.45%. We have increased the use of fund balance to lower the increase to the entities to 15.02%. The total budget is $17,997,944.33 (still drastically lower than other Appraisal Districts of similar size).

The largest increase to the proposed 2023 budget is the addition of 18 new full-time employees and the soft costs that accompany those employees. The proposed total number of employees for 2023 is 105 and the total number of ARB members is 42. As the county continues to grow, the District will need to increase the number of appraisers, customer service representatives, and Appraisal Review Board members to maintain the integrity of the appraisal roll and to offer an increased level of service to the entities and the ever-growing number of property owners. We have done several surveys of comparable appraisal districts, and based on parcel counts worked, Denton CAD should have roughly 125-145 employees and 50-60 ARB members at this time.

Some other categories that were increased in the 2023 budget were Technology and Seasonal Labor, which enhances accuracy and mitigates the need for even more full-time employees with benefits. The other two categories of increase are Legal Notices & Publications and Subscriptions & Contracts. Both of these are due to the rising economy and record-high inflation.

The Chief Appraiser's proposed 2023 budget is hereby submitted. The proposed budget was completed in accordance with the requirements of the Texas Property Tax Code (Sec 6.06). A public hearing will be held on the proposed budget on June 23, 2022, at 3:00 pm at 3901 Morse Street, Denton, Texas. The public hearing notice was published in accordance with the Texas Property Tax Code (Sec 6.06 and 6.062).

We appreciate your continued partnership with Denton CAD to best serve the citizens of Denton County.

Hope McClure

Hope McClure, RPA, RTA, CTA, CCA
Denton Central Appraisal District
Chief Appraiser

Please remember that the 2023 proposed allocations are just estimated amounts. The 2021 levies were used for calculation purposes. <u>Therefore your 2023 allocations could change depending on the increase/decrease to your 2022 levies.</u>

Notice Of Public Hearing On
Denton Central Appraisal District 2023 Budget

The Denton Central Appraisal District will hold a public hearing on a proposed budget for the 2023 fiscal year. The public hearing will be held on June 23, 2022 at 3:00 P.M. at 3901 Morse Street, Denton, Texas.

A summary of the appraisal district budget follows:

The total amount of the proposed budget.	$17,997,944.33
The total amount of increase over the current year's budget.	$2,673,650.52
The number of employees compensated under the proposed budget.	105
The number of employees compensated under the current budget.	87

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office.

Ann Pomykal
Secretary of the Board of Directors
Denton Central Appraisal District
3911 Morse Street
Denton, Texas 76208
(940) 349-3800

Denton Central Appraisal District

2023 Budget

SUMMARY OF 2022 REVENUES AND EXPENSES BUDGET AND COMPARISON TO THE 2023 REVENUES AND EXPENSES BUDGET

CLASSIFICATION	2022 BUDGET	2023 BUDGET
REVENUES:		18 new FTE'S
FUNDING FROM JURISDICTIONS	$14,756,793.83	$16,973,444.33
DCAD DESIGNATED FUND	$550,000.00	$1,000,000.00
INTEREST INCOME	$14,500.00	$12,000.00
OTHER SERVICES	$500.00	$10,000.00
MISCELLANOUS INCOME	$2,500.00	$2,500.00
TOTAL REVENUES	$15,324,293.83	$17,997,944.33
EXPENSES:		
TOTAL BUDGETED EXPENSES	$15,324,293.83	$17,997,944.33
TOTAL BUDGET	$15,324,293.83	$17,997,944.33

	2022 YEAR	2023 YEAR	+/- CHANGE	+/- PERCENTAGE
ACCOUNTS	456,353	465,751	9,398	2.06%
BUDGET	$15,324,293.93	$17,997,944.33	$2,673,650.40	17.45%
COST PER PARCEL	$33.58	$38.64	$5.06	15.08%

DENTON CAD 2023 BUDGET ALLOCATIONS

The 2023 proposed budget allocations are ***estimated*** *amounts.* ***2021*** *levies are used for calculation purposes. Please be aware that allocations will change for each entity based on the increases/decreases to their 2022 actual levies.*

JURISDICTIONS		2021 TAX LEVY	% OF TOTAL LEVIES	2023 BUDGET ALLOCATIONS
SCHOOL DISTRICTS:				
S01	ARGYLE ISD	44,666,551.35	1.7623%	$299,124.36
S02	AUBREY ISD	23,257,965.94	0.9176%	$155,754.68
S03	CARROLLTON-FB ISD	59,527,509.57	2.3486%	$398,645.69
S04	CELINA ISD	955,171.47	0.0377%	$6,396.62
S05	DENTON ISD	315,496,942.05	12.4479%	$2,112,829.82
S06	FRISCO ISD	176,403,227.41	6.9599%	$1,181,342.67
S07	KRUM ISD	14,906,996.39	0.5882%	$99,829.64
S08	LAKE DALLAS ISD	36,572,676.47	1.4430%	$244,921.05
S09	LEWISVILLE ISD	609,953,842.87	24.0656%	$4,084,758.02
S10	LITTLE ELM ISD	87,843,727.51	3.4659%	$588,274.63
S11	NORTHWEST ISD	168,408,872.70	6.6445%	$1,127,805.82
S12	PILOT POINT ISD	9,334,975.48	0.3683%	$62,514.76
S13	PONDER ISD	11,267,647.21	0.4446%	$75,457.53
S14	SANGER ISD	17,389,740.44	0.6861%	$116,456.16
S15	ERA ISD	1,610.71	0.0001%	$10.79
S16	SLIDELL ISD	491,018.53	0.0194%	$3,288.27
S17	PROSPER ISD	28,511,184.57	1.1249%	$190,934.59
SCHOOL DISTRICTS TOTALS		1,604,989,660.67	63.3245%	$10,748,345.10
G01	DENTON COUNTY	290,615,211.13	11.4662%	$1,946,201.07

JURISDICTIONS		2021 TAX LEVY	% OF TOTAL LEVIES	2023 BUDGET ALLOCATIONS
CITIES:				
C26	TOWN OF ARGYLE	3,367,235.77	0.1329%	$22,549.81
C01	CITY OF AUBREY	2,971,073.47	0.1172%	$19,896.78
C31	TOWN OF BARTONVILLE	805,285.89	0.0318%	$5,392.86
C02	CITY OF CARROLLTON	55,790,197.66	2.2012%	$373,617.56
C49	CITY OF CELINA	2,227,472.90	0.0879%	$14,917.01
C03	CITY OF THE COLONY	39,154,180.61	1.5448%	$262,208.94
C21	TOWN OF COPPELL	1,096,322.80	0.0433%	$7,341.89
C27	TOWN OF COPPER CANYON	958,389.03	0.0378%	$6,418.17
C04	CITY OF CORINTH	14,694,208.45	0.5798%	$98,404.64
C20	CITY OF DALLAS	14,130,821.56	0.5575%	$94,631.73
C05	CITY OF DENTON	80,391,469.44	3.1718%	$538,368.11
C42	TOWN OF DISH	165,329.51	0.0065%	$1,107.18
C30	TOWN OF DOUBLE OAK	1,230,064.63	0.0485%	$8,237.54
C47	TOWN OF CORRAL CITY	19,479.36	0.0008%	$130.45
C07	TOWN OF FLOWER MOUND	52,336,136.87	2.0649%	$350,486.28
C36	CITY OF FORT WORTH	29,373,746.92	1.1589%	$196,711.03
C32	CITY OF FRISCO	61,303,377.25	2.4187%	$410,538.38
C39	CITY OF GRAPEVINE	395.98	0.0000%	$2.65
C22	TOWN OF HACKBERRY	185,473.36	0.0073%	$1,242.08
C38	CITY OF HASLET	1,321.18	0.0001%	$8.85
C19	TOWN OF HICKORY CREEK	2,295,183.21	0.0906%	$15,370.45
C08	CITY OF HIGHLAND VILLAGE	14,212,673.93	0.5608%	$95,179.88
C09	CITY OF JUSTIN	3,887,591.84	0.1534%	$26,034.55
C18	CITY OF KRUGERVILLE	967,510.19	0.0382%	$6,479.25
C10	CITY OF KRUM	3,159,195.55	0.1246%	$21,156.60
C11	CITY OF LAKE DALLAS	3,559,238.13	0.1404%	$23,835.62
C25	CITY OF LAKEWOOD VILLAGE	587,790.05	0.0232%	$3,936.33
C12	CITY OF LEWISVILLE	75,941,107.55	2.9962%	$508,564.79
C13	TOWN OF LITTLE ELM	32,887,958.71	1.2976%	$220,245.11
C45	CITY OF NEW FAIRVIEW	118,127.58	0.0047%	$791.08
C33	TOWN OF NORTHLAKE	4,419,467.66	0.1744%	$29,596.43
C24	CITY OF OAK POINT	3,066,985.65	0.1210%	$20,539.09
C14	CITY OF PILOT POINT	2,573,545.20	0.1015%	$17,234.60
C29	CITY OF PLANO	6,397,344.14	0.2524%	$42,841.93
C15	TOWN OF PONDER	1,391,898.92	0.0549%	$9,321.31
C48	CITY OF PROSPER	6,505,915.39	0.2567%	$43,569.02
C51	TOWN OF PROVIDENCE VILLAGE	4,706,556.23	0.1857%	$31,519.01
C17	CITY OF ROANOKE	9,766,854.45	0.3853%	$65,406.98
C16	CITY OF SANGER	5,716,361.20	0.2255%	$38,281.51
C34	TOWN OF SHADY SHORES	1,223,833.42	0.0483%	$8,195.81
C37	CITY OF SOUTHLAKE	662,925.28	0.0262%	$4,439.50
C28	CITY OF TROPHY CLUB	9,683,340.90	0.3821%	$64,847.70
C44	CITY OF WESTLAKE	58,460.54	0.0023%	$391.50
CITIES TOTALS		553,991,848.36	21.8576%	$3,709,989.99

JURISDICTIONS		2021 TAX LEVY	% OF TOTAL LEVIES	2023 BUDGET ALLOCATIONS
SPECIAL DISTRICTS:				
ESD1	DENTON CO EMER SER DIST	4,768,932.98	0.1882%	$31,936.74
ESD2	TROPHY CLUB PID #1 EM SER	529,223.57	0.0209%	$3,544.12
W04	CLEARCREEK WATERSHED AUTH	302,762.84	0.0119%	$2,027.55
L01	DEN CO LEVY IMPR DIST #1	1,190,369.33	0.0470%	$7,971.70
MMD1	HIGHWAY 380 MUN MAN DIST	2,663,103.41	0.1051%	$17,834.35
MMD3	NORTHLAKE MUN. MAN. DIST. #1	1,655,199.61	0.0653%	$11,084.59
MMD4	NORTHLAKE MUN. MAN. DIST. #2	300,890.69	0.0119%	$2,015.01
PID7	NORTHLAKE PID NO 1	1,448,413.69	0.0571%	$9,699.78
W03	TROPHY CLUB MUD #1	1,560,187.32	0.0616%	$10,448.31
W13	DCFWSD #6	7,126,711.63	0.2812%	$47,726.39
W17	DCFWSD #10	16,169,994.04	0.6380%	$108,287.73
W18	DCFWSD #8A	2,404,749.28	0.0949%	$16,104.20
W19	DCFWSD #8B	1,515,424.70	0.0598%	$10,148.54
W20	DCFWSD #11A	4,395,940.55	0.1734%	$29,438.87
W21	DCFWSD #7	7,590,837.69	0.2995%	$50,834.56
W22	DENTON CO MUD #4	1,463,556.69	0.0577%	$9,801.19
W23	DENTON CO MUD #5	1,401,129.76	0.0553%	$9,383.13
W24	FRISCO WEST WCID	4,382,110.08	0.1729%	$29,346.25
W25	DCFWSD #11B	2,345,097.10	0.0925%	$15,704.72
W26	DCFWSD #4A	762,175.52	0.0301%	$5,104.16
W27	OAK POINT WATER CONT. #1	711,328.90	0.0281%	$4,763.65
W28	OAK POINT WATER CONT. #2	466,874.22	0.0184%	$3,126.58
W29	OAK POINT WATER CONT. #3	633,298.55	0.0250%	$4,241.09
W30	SMILEY RD WCID #1	315,605.97	0.0125%	$2,113.56
W32	DCFWSD #11C	1,385,717.22	0.0547%	$9,279.91
W33	NORTH FT WORTH WCID NO 1	10,147.54	0.0004%	$67.96
W37	BROOKFIELD WCID	75,418.00	0.0030%	$505.06
W38	ALPHA RANCH FWSD NO 1	185,866.24	0.0073%	$1,244.71
W39	BELMONT FWSD NO 1	6,351,824.69	0.2506%	$42,537.10
W41	THE LAKES FWSD	2,702,836.56	0.1066%	$18,100.44
W42	CANYON FALLS WCID #2	2,382,332.69	0.0940%	$15,954.08
W43	OAK POINT WATER CONT. #4	1,096,762.77	0.0433%	$7,344.84
W44	CANYON FALLS MUD NO 1	596,832.54	0.0235%	$3,996.89
W45	BELMONT FWSD NO 2	777,422.02	0.0307%	$5,206.26
W47	DENTON CO MUD #6	2,499,177.67	0.0986%	$16,736.57
W48	FAR NORTH FT WORTH MUD NO 1	4,511.13	0.0002%	$30.21
W49	DENTON CO MUD #9	365,429.93	0.0144%	$2,447.22
W54	DENTON CO MUD #10	0.00	0.0000%	$0.00
W55	BIG SKY MUD	192,207.75	0.0076%	$1,287.18
W57	DENTON CO MUD NO 8	2,668.32	0.0001%	$17.87
W59	TRADITION MUD DENTON CO NO 2B	218,774.72	0.0086%	$1,465.10
SPECIAL DISTRICTS TOTALS		84,951,847.91	3.3518%	$568,908.17
GRAND TOTALS		2,534,548,568.07	100.0000%	$16,973,444.33

Attachment: 1001_2023_DCAD_PROPOSED_BUDGET_-_ENTITIES (2023 DCAD Proposed Budget)

2023 BUDGET

ACCT	ACCOUNT TITLE	2022 BUDGET	2023 BUDGET	CHANGE IN BUDGET
5100	**PERSONNEL SERVICES**			
5110	SALARIES	$7,188,342.26	$8,921,498.24	$1,733,155.98
5120	LONGEVITY PAY	$89,560.00	$75,500.00	($14,060.00)
5130	SOCIAL SECURITY (FICA)	$595,820.42	$735,394.37	$139,573.95
5140	RETIREMENT (TCDRS)	$1,263,990.00	$1,265,358.77	$1,368.77
5150	WORKERS' COMP INSURANCE	$51,262.16	$66,527.72	$15,265.56
5160	GROUP HEALTH INSURANCE	$1,509,217.74	$1,650,464.40	$141,246.66
	TOTAL 5100 - PERSONNEL SERVICES	$10,698,192.58	$12,714,743.49	$2,016,550.91
5200	**EDUCATION & TRAINING**			
5210	MEMBERSHIPS & DUES	$22,330.00	$22,630.00	$300.00
5220	TRAINING - SCHOOLS, CONFERENCES, AND TRAVEL	$87,740.00	$87,700.00	($40.00)
	TOTAL 5200 - EDUCATION & TRAINING	$110,070.00	$110,330.00	$260.00
5300	**SERVICES RECEIVED**			
5310	APPRAISAL REVIEW BOARD	$418,035.00	$451,290.00	$33,255.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND			$0.00
5320	UTILITY VALUATION	$180,000.00	$180,000.00	$0.00
5325	LEGAL SERVICES	$450,000.00	$475,000.00	$25,000.00
5330	AUDIT & PAYROLL PROCESSING	$41,000.00	$39,500.00	($1,500.00)
5340	SUBSCRIPTIONS & CONTRACTS	$624,572.86	$824,756.86	$200,184.00
5345	AUTO EXPENSE REIMBURSEMENT	$515,008.00	$616,092.00	$101,084.00
5350	GENERAL INSURANCE	$33,410.62	$34,929.59	$1,518.97
5360	PRINTING SERVICE	$159,355.00	$159,000.00	($355.00)
5370	POSTAGE & FREIGHT	$333,007.78	$352,700.00	$19,692.22
5380	LEGAL NOTICES & ADVERTISING	$6,000.00	$8,000.00	$2,000.00
5390	OFFICE SUPPLIES	$69,650.00	$65,950.00	($3,700.00)
	TOTAL 5300 - SERVICES RECEIVED	$2,830,039.26	$3,207,218.45	$377,179.19
5400	**UTILITIES & MAINTENANCE**			
5410	OFFICE EQUIPMENT MAINTENANCE	$18,950.00	$17,400.00	($1,550.00)
5420	INFORMATION TECHNOLOGY MAINTENANCE	$861,200.00	$1,072,200.00	$211,000.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	$85,971.00	$89,020.00	$3,049.00
5440	TELEPHONE	$99,508.00	$103,084.00	$3,576.00
5450	BUILDING & GROUNDS MAINTENANCE	$170,011.00	$145,011.00	($25,000.00)
	TOTAL 5400 - UTILITIES & MAINTENANCE	$1,235,640.00	$1,426,715.00	$191,075.00
5500	**CAPITAL OUTLAY**			
5510	FURNITURE & EQUIPMENT	$70,000.00	$70,500.00	$500.00
5520	BUILDING & LAND IMPROVEMENTS	$50,000.00	$0.00	($50,000.00)
	TOTAL 5500 - CAPITAL OUTLAY	$120,000.00	$70,500.00	($49,500.00)
5600	**MISCELLANEOUS**			
5610	CONTINGENCY	$71,161.74	$76,672.23	$5,510.49
5620	MISCELLANEOUS	$39,500.00	$58,450.00	$18,950.00
5630	SEASONAL LABOR	$150,000.00	$261,250.00	$111,250.00
	TOTAL 5600 - MISCELLANEOUS	$260,661.74	$396,372.23	$135,710.49
5900	**DEBT SERVICE**			
5920	EQUIPMENT PAYMENTS	$69,690.24	$72,065.16	$2,374.92
	TOTAL 5900 - DEBT SERVICE	$69,690.24	$72,065.16	$2,374.92
		$15,324,293.81	$17,997,944.33	$2,673,650.52

2023 BUDGET SUMMARY BY DEPARTMENT

ACCT	ACCOUNT TITLE	DEPT #101 ADMINISTRATION	DEPT #102 CUSTOMER SERV	DEPT #103 MAPPING	DEPT #104 INFO TECHNOLOGY	DEPT #105 OVERHEAD	DEPT #201 COMMERCIAL	DEPT #202 APPEALS	DEPT #203 PERSONAL PROP	DEPT #204 RESIDENTIAL	TOTAL 2023 BUDGET
5100	PERSONNEL SERVICES										
5110	SALARIES	$1,106,482.24	$964,127.20	$724,506.08	$770,516.08	$198,000.00	$1,242,912.80	$432,384.08	$849,536.96	$2,633,032.80	$8,921,498.24
5120	LONGEVITY PAY	$8,315.00	$7,780.00	$8,890.00	$7,580.00	$0.00	$7,500.00	$4,670.00	$12,195.00	$18,570.00	$75,500.00
5130	SOCIAL SECURITY (FICA)	$89,103.16	$74,775.48	$57,799.28	$61,222.65	$15,147.00	$104,997.23	$33,859.21	$71,866.54	$226,623.81	$735,394.37
5140	RETIREMENT (TCDRS)	$150,695.64	$127,069.44	$96,784.49	$104,038.49	$43,567.00	$178,426.66	$57,538.53	$122,126.15	$385,112.36	$1,265,358.77
5150	WORKERS' COMP INSURANCE	$8,739.55	$4,007.57	$3,077.96	$3,281.21	$1,267.20	$10,987.63	$2,450.09	$7,419.68	$25,296.82	$66,527.72
5160	GROUP HEALTH INSURANCE	$0.00	$0.00	$0.00	$0.00	$1,650,464.40	$0.00	$0.00	$0.00	$0.00	$1,650,464.40
	TOTAL 5100 - PERSONNEL SERVICES	$1,363,335.59	$1,177,759.69	$891,057.81	$946,638.43	$1,908,445.60	$1,544,824.32	$530,901.92	$1,063,144.34	$3,288,635.79	$12,714,743.49
5200	EDUCATION & TRAINING										
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	$0.00	$0.00	$0.00	$0.00	$22,630.00	$0.00	$0.00	$0.00	$0.00	$22,630.00
5220	TRAINING, SCHOOLS, CONF, AND TRAVEL	$0.00	$0.00	$0.00	$0.00	$87,700.00	$0.00	$0.00	$0.00	$0.00	$87,700.00
	TOTAL 5200 - EDUCATION & TRAINING	$0.00	$0.00	$0.00	$0.00	$110,330.00	$0.00	$0.00	$0.00	$0.00	$110,330.00
5300	SERVICES RECEIVED										
5310	APPRAISAL REVIEW BOARD	$0.00	$0.00	$0.00	$0.00	$451,290.00	$0.00	$0.00	$0.00	$0.00	$451,290.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION	$0.00	$0.00	$0.00	$0.00	$180,000.00	$0.00	$0.00	$0.00	$0.00	$180,000.00
5325	LEGAL SERVICES	$0.00	$0.00	$0.00	$0.00	$475,000.00	$0.00	$0.00	$0.00	$0.00	$475,000.00
5330	AUDIT & PAYROLL PROCESSING	$0.00	$0.00	$0.00	$0.00	$39,500.00	$0.00	$0.00	$0.00	$0.00	$39,500.00
5340	SUBSCRIPTIONS & CONTRACTS	$0.00	$99,505.00	$110,000.00	$0.00	$448,100.00	$112,416.62	$3,600.00	$48,569.62	$2,565.62	$824,756.80
5345	AUTO EXPENSE REIMBURSEMENT	$49,950.00	$8,334.00	$17,235.00	$22,200.00	$0.00	$122,100.00	$5,550.00	$78,402.00	$312,321.00	$616,092.00
5350	GENERAL INSURANCE	$0.00	$0.00	$0.00	$0.00	$34,929.59	$0.00	$0.00	$0.00	$0.00	$34,929.59
5360	PRINTING SERVICE	$0.00	$0.00	$0.00	$0.00	$159,000.00	$0.00	$0.00	$0.00	$0.00	$159,000.00
5370	POSTAGE & FREIGHT	$0.00	$0.00	$0.00	$0.00	$352,700.00	$0.00	$0.00	$0.00	$0.00	$352,700.00
5380	LEGAL NOTICES & ADVERTISING	$0.00	$0.00	$0.00	$0.00	$8,000.00	$0.00	$0.00	$0.00	$0.00	$8,000.00
5390	OFFICE SUPPLIES	$0.00	$0.00	$0.00	$0.00	$65,950.00	$0.00	$0.00	$0.00	$0.00	$65,950.00
	TOTAL 5300 - SERVICES RECEIVED	$49,950.00	$107,839.00	$127,235.00	$22,200.00	$2,214,469.59	$234,516.62	$9,150.00	$126,971.62	$314,886.62	$3,207,218.45
5400	UTILITIES & MAINTENANCE										
5410	OFFICE EQUIPMENT MAINTENANCE	$0.00	$0.00	$0.00	$0.00	$17,400.00	$0.00	$0.00	$0.00	$0.00	$17,400.00
5420	INFORMATION TECHNOLOGY MAINTENANCE	$0.00	$0.00	$0.00	$1,072,200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,072,200.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	$0.00	$0.00	$0.00	$0.00	$89,020.00	$0.00	$0.00	$0.00	$0.00	$89,020.00
5440	TELEPHONE	$0.00	$0.00	$0.00	$0.00	$103,084.00	$0.00	$0.00	$0.00	$0.00	$103,084.00
5450	BUILDING & GROUNDS MAINTENANCE	$0.00	$0.00	$0.00	$0.00	$145,011.00	$0.00	$0.00	$0.00	$0.00	$145,011.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	$0.00	$0.00	$0.00	$1,072,200.00	$354,515.00	$0.00	$0.00	$0.00	$0.00	$1,426,715.00
5500	CAPITAL OUTLAY										
5510	FURNITURE & EQUIPMENT	$4,500.00	$4,500.00	$7,000.00	$6,000.00	$19,000.00	$7,000.00	$4,500.00	$6,000.00	$12,000.00	$70,500.00
5520	BUILDING & LAND IMPROVEMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL 5500 - CAPITAL OUTLAY	$4,500.00	$4,500.00	$7,000.00	$6,000.00	$19,000.00	$7,000.00	$4,500.00	$6,000.00	$12,000.00	$70,500.00
5600	MISCELLANEOUS										
5610	CONTINGENCY	$0.00	$0.00	$0.00	$0.00	$76,672.23	$0.00	$0.00	$0.00	$0.00	$76,672.23
5620	MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$58,450.00	$0.00	$0.00	$0.00	$0.00	$58,450.00
5630	SEASONAL LABOR	$0.00	$0.00	$0.00	$0.00	$261,250.00	$0.00	$0.00	$0.00	$0.00	$261,250.00
	TOTAL 5600 - MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$396,372.23	$0.00	$0.00	$0.00	$0.00	$396,372.23
5910	BUILDING & LAND PAYMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5920	EQUIPMENT PAYMENTS	$0.00	$0.00	$0.00	$0.00	$72,065.16	$0.00	$0.00	$0.00	$0.00	$72,065.16
	TOTAL 5900 - DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$72,065.16	$0.00	$0.00	$0.00	$0.00	$72,065.16
	TOTALS:	$1,417,785.59	$1,290,098.69	$1,025,292.81	$2,047,038.43	$5,075,197.58	$1,786,340.94	$544,551.92	$1,196,115.96	$3,615,522.41	$17,997,944.33

2023 BUDGET

5100 - PERSONNEL SERVICES

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5110 - SALARIES		$7,188,342.26	$8,921,498.24	$1,733,155.98
FULL-TIME SALARIES & SALARY ADJUSTMENTS	$8,921,498.24			
TOTAL ACCOUNT #5110	$8,921,498.24			
ACCT #5120 - LONGEVITY PAY		$89,560.00	$75,500.00	($14,060.00)
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.				
TOTAL ACCOUNT #5120	$75,500.00			
ACCT #5130 - SOCIAL SECURITY (FICA)		$595,820.42	$735,394.37	$139,573.95
SOCIAL SECURITY IS CALCULATED ON FULL TIME SALARIES AND LONGEVITY.				
TOTAL ACCOUNT #5130	$735,394.37			
ACCT #5140 - RETIREMENT (TCDRS)		$1,263,990.00	$1,265,358.77	$1,368.77
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.				
TOTAL ACCOUNT #5140	$1,265,358.77			
ACCT #5150 - WORKERS' COMP INSURANCE		$51,262.16	$66,527.72	$15,265.56
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL TIME EMPLOYEES.				
TOTAL ACCOUNT #5150	$66,527.72			
ACCT #5160 - GROUP HEALTH INSURANCE		$1,509,217.74	$1,650,464.40	$141,246.66
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.				
TOTAL ACCOUNT #5160	$1,650,464.40			
TOTAL 5100 - PERSONNEL SERVICES		$10,698,192.58	$12,714,743.49	$2,016,550.91

2023 BUDGET

5200 - EDUCATION & TRAINING

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5210 - MEMBERSHIPS, SUBSC & DUES		**$22,330.00**	**$22,630.00**	**$300.00**
THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.				
TOTAL ACCOUNT #5210	**$22,630.00**			
ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES & TRAVEL		**$87,740.00**	**$87,700.00**	**($40.00)**
THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.				
TOTAL ACCOUNT #5220	**$87,700.00**			
TOTAL 5200 - EDUCATION & TRAINING		**$110,070.00**	**$110,330.00**	**$260.00**

2023 BUDGET

5300 - SERVICES RECEIVED

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5310 - APPRAISAL REVIEW BOARD		**$418,035.00**	**$451,290.00**	**$33,255.00**
THIS BUDGET ITEM IS CHARGED FOR PAYMENTS TO THE 36 MEMBER ARB PANEL FOR WORK PERFORMED DURING THE MANDATED EQUALIZATION PROCESS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5310	**$451,290.00**			
ACCT #5315 - OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION		**$180,000.00**	**$180,000.00**	**$0.00**
THIS BUDGET ITEM IS FOR CONTRACTED SERVICES. IT IS A BID ITEM. THIS ACCOUNT IS APPLICABLE ONLY TO THE PERSONAL PROPERTY DEPARTMENT.				
TOTAL ACCOUNT #5315	**$180,000.00**			
ACCT #5325 - LEGAL SERVICES		**$450,000.00**	**$475,000.00**	**$25,000.00**
THIS BUDGET ITEM IS CHARGED FOR ALL LEGAL EXPENSES ASSOCIATED WITH DEFENDING VALUES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5325	**$475,000.00**			
ACCT #5330 - AUDIT & PAYROLL PROCESSING		**$41,000.00**	**$39,500.00**	**($1,500.00)**
THIS BUDGET ITEM IS FOR THE ANNUAL AUDIT AND FOR PAYROLL PROCESSING. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5330	**$39,500.00**			
ACCT #5340 - SUBSCRIPTIONS & CONTRACTS		**$624,572.86**	**$824,756.86**	**$200,184.00**
THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.				
TOTAL ACCOUNT #5340	**$824,756.86**			
ACCT #5345 - AUTO EXPENSE REIMBURSEMENT		**$515,008.00**	**$616,092.00**	**$101,084.00**
THIS BUDGET ITEM IS TO COMPENSATE EMPLOYEES FOR THE USE OF THEIR PRIVATELY OWNED VEHICLES DURING THE PERFORMANCE OF THEIR JOB DUTIES.				
TOTAL ACCOUNT #5345	**$616,092.00**			

2023 BUDGET

5300 - SERVICES RECEIVED (continued)

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5350 - GENERAL INSURANCE		**$33,410.62**	**$34,929.59**	**$1,518.97**
ALL INSURANCE EXCEPT GROUP HEALTH AND WORKERS' COMPENSATION IS CHARGED TO THIS ACCOUNT. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5350	**$34,929.59**			
ACCT #5360 - PRINTING SERVICES		**$159,355.00**	**$159,000.00**	**($355.00)**
THIS ACCOUNT IS CHARGED FOR ALL ITEMS THAT ARE PRINTED AND MAILED. ITEMS THAT ARE PRINTED AND CONSUMED WITHIN THE BUILDING ARE CHARGED TO OFFICE SUPPLIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5360	**$159,000.00**			
ACCT #5370 - POSTAGE AND FREIGHT		**$333,007.78**	**$352,700.00**	**$19,692.22**
THIS ITEM IS CHARGED FOR ALL ITEMS THAT ARE MAILED. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5370	**$352,700.00**			
ACCT #5380 - LEGAL NOTICES & ADVERTISING		**$6,000.00**	**$8,000.00**	**$2,000.00**
THIS ACCOUNT IS CHARGED FOR ADVERTISEMENTS IN NEWSPAPERS CONCERNING EXEMPTION MATTERS SUCH AS HOMESTEADS, OVER-65, DISABLED VETERANS, AND PRODUCTIVITY VALUATION MATTERS. OTHER ADVERTISEMENTS HAVE TO DO WITH APPRAISAL REVIEW NOTICES, MISCELLANEOUS, CLASSIFIED ADVERTISING, AND INVITATIONS TO BID. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
SB 622 requires a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision.				
2019 Actual Expenses for mandated notices is $3,558.04 2021 Budgeted Expenses for mandated notices is $5,000.00				
TOTAL ACCOUNT #5380	**$8,000.00**			
ACCT #5390 - OFFICE SUPPLIES		**$69,650.00**	**$65,950.00**	**($3,700.00)**
THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.				
TOTAL ACCOUNT #5390	**$65,950.00**			
TOTAL 5300 - SERVICES RECEIVED		**$2,830,039.26**	**$3,207,218.45**	**$377,179.19**

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2023 BUDGET

5400 - UTILITIES AND MAINTENANCE

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5410 - OFFICE EQUIPMENT MAINTENANCE		$18,950.00	$17,400.00	($1,550.00)
MAINTENANCE OF ALL OFFICE EQUIPMENT EXCEPT THE PRIMARY COMPUTER, PERIPHERAL DEVICES, AND PERSONAL COMPUTERS IS CHARGED TO THIS ACCOUNT.				
TOTAL ACCOUNT #5410	$17,400.00			
ACCT #5420 - INFORMATION TECHNOLOGY MAINTENANCE		$861,200.00	$1,072,200.00	$211,000.00
THIS ACCOUNT IS COMPRISED OF BOTH COMPUTER HARDWARE AND SOFTWARE MAINTENANCE. THIS ACCOUNT IS APPLICABLE TO THE INFORMATION TECHNOLOGY DEPARTMENT. GIS RELATED EXPENSES ARE INCLUDED HERE.				
TOTAL ACCOUNT #5420	$1,072,200.00			
ACCT #5430 - ELECTRICITY, WATER, SEWER AND SOLID WASTE		$85,971.00	$89,020.00	$3,049.00
THIS BUDGET ITEM IS FOR THE DISTRICT'S UTILITIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5430	$89,020.00			
ACCT #5440 - TELEPHONE		$99,508.00	$103,084.00	$3,576.00
THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5440	$103,084.00			
ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE		$170,011.00	$145,011.00	($25,000.00)
THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5450	$145,011.00			
TOTAL 5400 - UTILITIES AND MAINTENANCE		$1,235,640.00	$1,426,715.00	$191,075.00

Attachment: 1001_2023_DCAD_PROPOSED_BUDGET_-_ENTITIES (2023 DCAD Proposed Budget)

2023 BUDGET

5500 - CAPITAL OUTLAY

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5510 - FURNITURE AND EQUIPMENT		**$70,000.00**	**$70,500.00**	**$500.00**
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.				
TOTAL ACCOUNT #5510	**$70,500.00**			
ACCT #5520 - BUILDING AND LAND IMPROVEMENTS		**$50,000.00**	**$0.00**	**($50,000.00)**
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.				
TOTAL ACCOUNT #5520	**$0.00**			
TOTAL 5500 - CAPITAL OUTLAY		**$120,000.00**	**$70,500.00**	**($49,500.00)**

2023 BUDGET

5600 - MISCELLANEOUS

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5610 - CONTINGENCY		**$71,161.74**	**$76,672.23**	**$5,510.49**
THE FUNDS IN THIS BUDGET ITEM ARE APPROPRIATED FOR UNANTICIPATED EXPENDITURES. ALL ANTICIPATED EXPENDITURES ARE BUDGETED IN SPECIFIC ACCOUNTS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.				
TOTAL ACCOUNT #5610	**$76,672.23**			
ACCT #5620 - MISCELLANEOUS		**$39,500.00**	**$58,450.00**	**$18,950.00**
THIS ACCOUNT IS FOR ITEMS THAT WILL NOT FIT WELL IN ANOTHER CATEGORY. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	**$58,450.00**			
ACCT #5630 - SEASONAL LABOR		**$150,000.00**	**$261,250.00**	**$111,250.00**
THIS ACCOUNT IS FOR SEASONAL LABOR COSTS. THE DISTRICT BEGAN USING CONTRACT EMPLOYEES IN 2020 WHEN THEY STOPPED USING PART TIME EMPLOYEES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	**$261,250.00**			
TOTAL ACCOUNT #5630				
TOTAL 5600 - MISCELLANEOUS		**$260,661.74**	**$396,372.23**	**$135,710.49**

2023 BUDGET

5900 - DEBT SERVICE

CLASSIFICATION		2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5920 - EQUIPMENT PAYMENTS		$69,690.24	$72,065.16	$2,374.92
THIS ACCOUNT IS CHARGED FOR EQUIPMENT PAYMENTS. EQUIPMENT LEASES WERE MOVED TO SUBSCRIPTIONS & CONTRACTS IN 2022. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	$72,065.16			
TOTAL ACCOUNT #5920				
TOTAL 5900 - DEBT SERVICE		$69,690.24	$72,065.16	$2,374.92
TOTAL BUDGET		$15,324,293.82	$17,997,944.33	$2,673,650.51

2023 CAPITAL EXPENSES

DEPT #101 - ADMINISTRATION

(1) REPLACEMENT DESKS & CHAIRS	$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
ADMINISTRATION TOTAL =	$4,500.00

DEPT #102 - CUSTOMER SERVICE

(1) REPLACEMENT DESKS & CHAIRS	$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
CUSTOMER SERVICE TOTAL =	$4,500.00

DEPT #103 - MAPPING

(1) REPLACEMENT DESKS & CHAIRS	
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$5,000.00
	$2,000.00
MAPPING TOTAL =	$7,000.00

DEPT #104 - INFORMATION TECHNOLOGY

(1) REPLACEMENT DESKS & CHAIRS	$4,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
INFORMATION TECHNOLOGY TOTAL =	$6,000.00

DEPT #105 OVERHEAD

(1) AUDIO/VIDEO EQUIPMENT	$10,000.00
(2) ARB EQUIPMENT	$4,000.00
(3) PROJECTORS/PC'S	$3,000.00
(4) MISCELLANEOUS	$2,000.00
OVERHEAD TOTAL =	$ 19,000.00

DEPT #201 - COMMERCIAL

(1) REPLACEMENT DESKS & CHAIRS	$5,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
COMMERCIAL TOTAL =	$ 7,000.00

DEPT #202 - APPEALS

(1) REPLACEMENT DESKS & CHAIRS	$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
APPEALS TOTAL =	$ 4,500.00

ACCT # 5510 - FURNITURE & EQUIPMENT

DEPT #203 - PERSONAL PROPERTY

(1) REPLACEMENT DESKS & CHAIRS	$4,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
PERSONAL PROPERTY TOTAL =	$6,000.00

DEPT #204 - RESIDENTIAL

(1) REPLACEMENT DESKS & CHAIRS	$10,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	$2,000.00
RESIDENTIAL TOTAL =	$ 12,000.00

2023 SALARY SCHEDULE

DEPT.	TITLE	2023 SALARIES
#101		
ADMINISTRATION	CHIEF APPRAISER	$211,779.28
	DEPUTY CHIEF - APPRAISAL	$192,773.28
	HR FINANCE MANAGER	$132,584.32
	EXECUTIVE ASSISTANT	$72,644.96
	HR/FINANCE ASSISTANT	$72,044.96
	MAINTENANCE EMPLOYEE	$57,055.44
	COMMUNICATIONS LIAISON	$67,600.00
	DIRECTOR OF ADMINISTRATION	$150,000.00
	DIRECTOR OF APPRAISAL	$150,000.00
	ADMINISTRATION TOTAL:	$1,106,482.24
#102		
CUSTOMER SERVICE	CUSTOMER SERVICE MANAGER	$132,584.32
	CUSTOMER SERVICE SUPERVISOR	$102,988.00
	CUSTOMER SERVICE SPECIALIST	$51,653.68
	CUSTOMER SERVICE SPECIALIST	$51,653.68
	CUSTOMER SERVICE SPECIALIST	$51,653.68
	CUSTOMER SERVICE SPECIALIST	$51,653.68
	CUSTOMER SERVICE SPECIALIST	$51,653.68
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	CUSTOMER SERVICE SPECIALIST	$51,654.00
	CUSTOMER SERVICE SPECIALIST	$51,654.00
	CUSTOMER SERVICE SPECIALIST	$51,654.00
	CUSTOMER SERVICE SPECIALIST	$51,654.00
	CUSTOMER SERVICE TRAINING SPECIALIST	$57,055.44
	CUSTOMER SERVICE TOTAL :	$964,127.20
#103		
MAPPING	MAPPING MANAGER	$132,584.32
	MAPPING SUPERVISOR	$102,988.00
	GIS ANALYST	$67,600.00
	SR. MAPPING TECH	$57,055.44
	MAPPING TECH II	$54,355.60
	MAPPING TECH	$51,653.68
	MAPPING TECH	$51,653.68
	MAPPING TECH	$51,653.68
	MAPPING TECH	$51,653.68
	MAPPING TECH/DATA COLLECTOR	$51,654.00
	MAPPING TECH/DATA COLLECTOR	$51,654.00
	MAPPING TOTAL :	$724,506.08
#104		
INFORMATION TECHNOLOGY	IT MANAGER	$132,584.32
	IT SUPERVISOR	$108,345.04
	DATABASE ADMINISTRATOR	$92,873.04
	SYSTEM ADMINISTRATOR	$92,873.04
	IT SPECIALIST	$81,946.80
	IT SUPPORT	$71,020.56
	QUALITY CONTROL SPECIALIST	$98,000.24
	DATA INTEGRITY SPECIALIST	$92,873.04
	INFORMATION TECHNOLOGY TOTAL :	$770,516.08
#105	SALARY ADJUSTMENTS AND REIMBURSEMENTS	$198,000.00
OVERHEAD		
#201	COMMERCIAL MANAGER	$132,584.32
COMMERCIAL	COMMERCIAL SUPERVISOR	$108,345.04
	COMMERCIAL APPRAISER	$89,648.96
	COMMERCIAL APPRAISER	$89,648.96
	COMMERCIAL APPRAISER	$89,648.96
	COMMERCIAL APPRAISER	$89,648.96
	COMMERCIAL APPRAISER	$89,648.96
	COMMERCIAL APPRAISER	$89,648.96

2023 SALARY SCHEDULE

DEPT.	TITLE	2023 SALARIES
	AG/LAND APPRAISER	$85,824.88
	AG/LAND APPRAISER	$85,824.88
	AG/LAND APPRAISER	$85,824.88
	APPRAISAL SUPPORT	$51,653.68
	APPRAISAL SUPPORT	$51,653.68
	APPRAISAL SUPPORT	$51,653.68
	AG/LAND APPRAISAL SUPPORT	$51,654.00
	COMMERCIAL TOTAL :	$1,242,912.80
DEPT.		
#202		
APPEALS	APPEALS MANAGER	$132,584.32
	ARB COORDINATOR	$92,873.04
	SUPPLEMENT COORDINATOR	$62,400.00
	APPEALS SUPPORT	$51,653.68
	LEGAL SPECIALIST	$92,873.04
	APPEALS TOTAL:	$432,384.08
#203		
PERSONAL PROPERTY	PERSONAL PROPERTY MANAGER	$132,584.32
	PERSONAL PROPERTY SUPERVISOR	$108,345.04
	PERSONAL PROPERTY APPRAISER	$89,648.96
	PERSONAL PROPERTY APPRAISER	$89,648.96
	PERSONAL PROPERTY APPRAISER	$89,648.96
	PERSONAL PROPERTY APPRAISER	$89,648.96
	PERSONAL PROPERTY APPRAISER	$89,648.96
	APPRAISAL SUPPORT	$51,653.68
	SR. APPRAISAL SUPPORT	$57,055.44
	APPRAISAL SUPPORT	$51,653.68
	PERSONAL PROPERTY TOTAL :	$849,536.96
#204		
RESIDENTIAL	RESIDENTIAL MANAGER	$132,584.32
	RESIDENTIAL SUPERVISOR	$102,884.00
	RESIDENTIAL SUPERVISOR	$102,988.00
	RESIDENTIAL APPRAISER/TRAINER	$89,624.00
	RESIDENTIAL APPRAISER/ANALYST	$89,624.00
	RESIDENTIAL APPRAISER IV	$83,834.32
	RESIDENTIAL APPRAISER IV	$83,834.32
	RESIDENTIAL APPRAISER IV	$83,834.32
	RESIDENTIAL APPRAISER IV	$83,834.32
	RESIDENTIAL APPRAISER IV	$83,834.32
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	RESIDENTIAL APPRAISER IV	$83,834.32
	RESIDENTIAL APPRAISER IV	$83,834.32
	RESIDENTIAL APPRAISER IV	$83,834.32
	APPRAISAL SUPPORT	$51,653.68
	APPRAISAL SUPPORT	$51,653.68
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL APPRAISER	$83,834.00
	RESIDENTIAL TOTAL:	$2,633,032.80
	TOTAL SALARIES:	$8,921,498.24

RESOLUTION DISAPPROVING OF THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET

WHEREAS, Denton County is a taxing entity within the Denton Central Appraisal District and relies on the Denton Central Appraisal District for appraising property within the boundaries of the county for ad valorem tax purposes; and

WHEREAS, the Denton Central Appraisal District operations are funded solely by the local taxing entities served by the appraisal district, which includes Denton County; and

WHEREAS, on July 28, 2022 the Denton Central Appraisal District Board of Directors voted to approve of the 2023 Budget in the amount of $17,997,944.33, an increase of 17.45% from the current 2022 budget; and

WHEREAS, pursuant to Chapter 6 of the Texas Property Tax Code, each taxing unit has a right to adopt a resolution disapproving of the Denton Central Appraisal District budget; and

WHEREAS, the Section 6.06 (b) of the Texas Property Tax Code further states that "if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval."

NOW, THEREFORE, BE IT RESOLVED, the Denton County Commissioner Court disapprove of the 2023 Budget of the Denton Central Appraisal District; and

BE IT FURTHER RESOLVED, that this action demonstrate a lack of confidence in the Denton Central Appraisal District.

DONE IN OPEN COURT, this the 2nd Day of August, 2022 upon a motion made by Andy Eads and seconded by Dianne Edmondson and 3 members of the court being present and voting.

Andy Eads
ANDY EADS, COUNTY JUDGE

Absent
RYAN WILLIAMS, COMMISSIONER
PRECINCT 1

Absent
RON MARCHANT, COMMISSIONER
PRECINCT 2

Bobbie J. Mitchell
BOBBIE J. MITCHELL, COMMISSIONER
PRECINCT 3

Dianne Edmondson
DIANNE EDMONDSON, COMMISSIONER
PRECINCT 4

ATTEST:
JULI LUKE, County Clerk and Ex-Officio Clerk of the Commissioners Court
Of Denton County, Texas
By:

DENTON COUNTY COMMISSIONER'S COURT OF TEXAS

Attachment: Resolution - Denton County disapproving of the 2023 DCAD Budget (2023 DCAD Proposed Budget)

Andy Eads
Denton County Judge

August 2, 2022

Denton County Judge Andy Eads delivered the following remarks during Commissioners Court today regarding the Denton Central Appraisal District and the resolution disapproving of the 2023 Denton CAD budget.

As prepared for delivery:

For several months, this Court has been critical of the operations of the Denton Central Appraisal District and sent a formal letter back in January to the Board of Directors expressing our great frustrations and lack of trust with the Denton CAD. It took over two months for them to reply.

To receive the latest news that the Denton CAD was unable to meet the deadline to deliver a Certified Tax Roll to the taxing entities and instead provided us with a Certified Estimate adds to our continued disappointment with the appraisal district.

More importantly, as a taxing entity, the County cannot maximize tax relief to our citizens during our current budget process if we do not have numbers that we can rely on.

Our County budget process is simple compared to the school districts and the complexities of funding education in the state.

Many people move to Denton County because of our great schools and we recognize the need for strong schools within our county.

It is concerning to me that the State Comptroller found that the Denton CAD failed to meet the ratio studies for several of our local school districts in tax year 2021, which can ultimately reduce funding for our schools.

From my understanding, the Denton CAD did not notify these school districts of this finding. Instead, some learned the property values were invalid from the Comptroller's Office.

In the Denton CAD's letter on July 21 to the taxing entities, the staff makes a plea to the taxing entities to approve the 2023 budget – a budget which increases by over 17%.

To increase a budget by over 17% is a clear sign that the appraisal district is out of touch with the needs of the taxing entities, especially as we face rising costs to provide services to our citizens, in addition to revenue caps imposed on us by the State Legislature.

For the past three years, the Denton County taxing entities have experienced challenges with DCAD's inability to timely and accurately certify the tax roll. This has been an alarming trend and the justification for not being able to meet the deadline is full of blame and excuses.

It is especially troubling the lack of trust in the information provided by the appraisal district. We recently reached out to the appraisal district to understand how over 24,000 properties under protests, which accounts for almost 25 percent of the total number of protests filed this season, were closed in the last week prior to sending a certified estimate to the taxing entities.

There is no doubt that many of the rank and file employees put in a lot of hard work. That is not the issue. We are all facing staffing challenges, yet we continue to do what is needed to meet the requirement. Examples include the law enforcement shortages we face in Denton County and working with other counties to house inmates to keep Denton County citizens safe or our school districts across the county facing teacher shortages yet still find ways to make sure our kids our educated.

When we face challenges, we have an opportunity to provide leadership and, sadly, leadership is lacking at Denton CAD.

While additional staffing requested in the new budget may be warranted due to Denton County's growth, lack of training among current staff is concerning. Adding an additional 18 full-time employees would not improve the situation if training, such as utilizing the software, is not addressed.

Exemptions are significantly delayed. This was publicly disclosed at the January board meeting by our Tax Assessor-Collector Michelle French, who discussed the challenges of not having exemptions applied to taxpayer accounts. At that time, exemption processing was six months behind. As I mentioned at a prior board meeting, I have taken calls from constituents who requested an exemption and it has been 9 months and still no response. Since January, very little has been done to resolve this situation.

The inability of the appraisal district to complete its work in a timely manner can have a devastating impact on our taxpayers, in particular, our elderly residents, disabled individuals and disabled veterans – all of whom will be forced to pay higher taxes without the exemptions in place. This is unacceptable.

A decision was made by the Denton CAD leadership to hire a Communications Liaison to help address "bad publicity." This clearly demonstrates a lack of prioritization when there is a significant need for additional residential appraisers to help with the protest process to meet the 95% threshold or customer service representatives to help get caught up on exemptions.

Additionally, in the recent five-year strategic plan presented at the board meeting last week, the report stated that there will be an effort to amend the 2022 budget to add 5 additional full-time employees and will utilize contingency funds in the upcoming months. Why was use of contingency funds not taken sooner to deliver a certified tax roll for this cycle?

The appraisal district has the ability to work with the taxing entities and amend the budget; however, no efforts were made during the 2022 appraisal cycle to find solutions to the continued challenges at the appraisal district.

As a taxing entity, we must know that DCAD is working efficiently and effectively before investing any more taxpayer dollars into the appraisal district.

This vote to veto the budget is also a vote of no confidence in the Denton Central Appraisal District. Denton County will not fund failure.