



**PUBLIC HEARING  
2025 PROPOSED BUDGET  
&  
SPECIAL  
BOARD OF DIRECTORS MEETING**

**June 20, 2024**

# **MEETING NOTICE & AGENDA**

NOTICE & AGENDA

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**NOTICE OF PUBLIC HEARING  
and  
NOTICE OF SPECIAL MEETING**

**BOARD OF DIRECTORS  
of the  
COLLIN CENTRAL APPRAISAL DISTRICT**

**(CONDUCTED ONSITE & TELEPHONICALLY)**

Notice is hereby given that on the 20<sup>TH</sup> day of June 2024, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a Public Hearing on the 2025 Proposed Budget and meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 632 633 836#. Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects to be discussed are listed on the agenda which is attached to and made a part of this notice.

On this 12<sup>th</sup> day of June 2024, this notice was filed with the County Clerk of Collin County, Texas.



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Marty Wright  
Chief Appraiser  
Phone: (469) 742-9200

**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**2025 BUDGET HEARING AND  
SPECIAL MEETING - Conducted at  
CENTRAL APPRAISAL DISTRICT OFFICE  
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room  
McKinney, Texas 75069**

**7:00 a.m. Thursday, June 20, 2024**

**I. 2025 BUDGET HEARING**

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
---------------	--------------	-------------------------

- |           |   |   |
|-----------|---|---|
| <b>A.</b> |   | <b>Call to order: 7:00 a.m.</b>   |
|           | 1 | Announcement by presiding officer whether the public hearing has been posted in the manner required by law. |
|           | 2 | Roll call: Announcement by presiding officer whether a quorum is present.                                   |
| <b>B.</b> |   | <b>Conduct 2025 BUDGET HEARING</b>  |
| <b>C.</b> |   | <b>Adjourn 2025 BUDGET HEARING</b>  |

**II. SPECIAL MEETING**

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
---------------	--------------	-------------------------

- |           |   |  |
|-----------|---|--|
| <b>A.</b> |   | <b>Call to order: Immediately Following Budget Workshop</b>  |
|           | 1 | Announcement by presiding officer whether the meeting has been posted in the manner required by law. |
|           | 2 | Roll call: Announcement by presiding officer whether a quorum is present.                            |



**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**B. Executive Session**

- 1 Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
- 2 Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
- 3 Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

**C. Action on items discussed in executive session**

- 1 Action on any items pertaining to litigation, if any.
- 2 Action on any items pertaining to real property, if any.
- 3 Action on any items pertaining to personnel, if any.

**CONSENT AGENDA**

*The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.*

**D. Approval of minutes from May 23, 2024 regular meeting.**

**E. Review of May 2024 bills.**

**F. Review of May 2024 financial reports.**

**G. Review and sign checks for approved purchases requiring Board signature.**

**H. Review report of May 2024 checks and electronic transfers greater than \$25,000.**

**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**END OF CONSENT AGENDA**

- I. **Discuss final draft of the 2025 budget from the Public Hearing and vote on approval of the 2025 budget.**
- J. **Receive recommendation and vote on adopting the 2025 employer contribution rate to the Texas County District Retirement System (TCDRS).**
- K. **Receive recommendation and vote on not granting a 2025 retiree COLA.**
- L. **Receive recommendation and vote on remitting budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Liability (UAAL).**
- M. **Receive recommendation and vote on the designation of reserve funds, based on the year-end 2023 audit.**
- N. **Receive recommendation and vote on adopting a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined.**
- O. **Receive recommendation and vote on renewing Texas Smartbuy membership.**
- P. **2024 Budget Line-item Transfer**
- Q. **Reports**
  - 1 Taxpayer Liaison Officer Report
- R. **Chief Appraiser's Report**
  - 1 General Comments

**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

- III. AUDIENCE**
  - A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.
  
- IV. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**
  
- V. ADJOURNMENT**

**2025**  
**BUDGET HEARING**

BUDGET HEARING

BUDGET HEARING

# The Dallas Morning News

## AFFIDAVIT OF PUBLICATION

STATE OF TEXAS

COUNTY OF DALLAS

Before me, a Notary Public in and for Dallas County, this day personally appeared David Ferster, Advertising Representative for *THE DALLAS MORNING NEWS* being duly sworn by oath, states the attached advertisement of: (Ad#1871260).

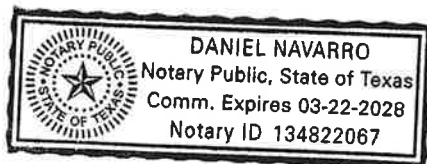
### COLLIN CENTRAL APPRAISAL DISTRICT

Appeared in *The Dallas Morning News* on *June 07, 2024*

  
\_\_\_\_\_  
Dallas Morning News Sales Operations

Sworn to and subscribed before me this

Date: *June 7, 2024*



  
\_\_\_\_\_  
Notary Public, State of Texas

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### LEGAL

#### LEGAL NOTICE: Request for Bid

For the construction of a new 20,000 sq. ft. Emergency Call Center located in North Texas. Emergency Communications Center, 11000 W. LBJ Fwy, Suite 1000, Dallas, TX 75241. The project consists of the construction of a new 20,000 sq. ft. Emergency Call Center, including all related site work, including but not limited to: site preparation, foundation, framing, masonry, electrical, plumbing, HVAC, and mechanical. The project is to be completed within 120 days of the start date. The estimated construction cost is \$10,000,000. The project is to be completed by 12/31/2024. The project is to be completed by 12/31/2024. The project is to be completed by 12/31/2024.

### NOTICE OF PUBLIC HEARING

#### BOARD OF ADJUSTMENT OF THE CITY OF DALLAS (PANEL A)

NOTICE IS HEREBY GIVEN THAT THE BOARD OF ADJUSTMENT OF THE CITY OF DALLAS (PANEL A) will hold a hearing on the following:

**DATE: TUESDAY, JUNE 18, 2024**  
**BRIEFING: 10:00 a.m.** Videotape recording of Council Briefings at 1100 W. LBJ Fwy, Suite 1000, Dallas, TX 75241. The hearing will be held at the City of Dallas, 1500 Marilla Street, Dallas City Hall, 1500 Marilla Street.

The Board of Adjustment hearing will be held by videoconference and/or in person. Individuals who wish to speak in person at the hearing must register in advance. The meeting will be held on Tuesday, June 18, 2024, at 10:00 a.m. in the Board of Adjustment Hearing Room, 1500 Marilla Street, Dallas, TX 75241. The hearing will be held on Tuesday, June 18, 2024, at 10:00 a.m. in the Board of Adjustment Hearing Room, 1500 Marilla Street, Dallas, TX 75241. The hearing will be held on Tuesday, June 18, 2024, at 10:00 a.m. in the Board of Adjustment Hearing Room, 1500 Marilla Street, Dallas, TX 75241.

### Public Notice

#### Upper Trinity Regional Water District, a political subdivision of the State of Texas, is currently seeking sealed bids for the following:

### TRANSPORTATION AND DISPOSAL OF BIOP-SOLIDS

The project will be received by the Upper Trinity Regional Water District until 10:00 a.m. on Tuesday, June 11, 2024. The project is to be completed by 12/31/2024. The project is to be completed by 12/31/2024. The project is to be completed by 12/31/2024.

### Public Notice

#### Rockwall County Municipal Utility District No. 4

Notice of Sale of Real Estate. The property is located within Rockwall County, Texas. The property is located within Rockwall County, Texas. The property is located within Rockwall County, Texas. The property is located within Rockwall County, Texas.

### LEGAL NOTICE

#### NOTICE OF SALE

Rockwall County Municipal Utility District No. 4 is offering for sale the following real estate located within Rockwall County, Texas. The property is located within Rockwall County, Texas. The property is located within Rockwall County, Texas. The property is located within Rockwall County, Texas.

### NOTICE OF PUBLIC HEARING

#### BOARD OF ADJUSTMENT OF THE CITY OF DALLAS (PANEL C)

NOTICE IS HEREBY GIVEN THAT THE BOARD OF ADJUSTMENT OF THE CITY OF DALLAS (PANEL C) will hold a hearing on the following:

**DATE: MONDAY, JUNE 17, 2024**  
**BRIEFING: 10:00 a.m.** Videotape recording of Council Briefings at 1100 W. LBJ Fwy, Suite 1000, Dallas, TX 75241. The hearing will be held at the City of Dallas, 1500 Marilla Street, Dallas City Hall, 1500 Marilla Street.

### Garage Sales

1388 Geneva Ln Plano, TX 75075. Call 972-442-1000. Garage sales are a great way to declutter your home and make some extra cash. Find your next garage sale here.

### NTTA

North Texas Tollway Authority. We are currently seeking bids for various projects. Visit [www.ntta.com](https://www.ntta.com) for more information.

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### Handyman

JMK Construction & Remodeling. We provide a wide range of handyman services. Call 972-442-1000.

### NTTA

North Texas Tollway Authority. We are currently seeking bids for various projects. Visit [www.ntta.com](https://www.ntta.com) for more information.

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### House Foundation Repairs

ROCK FOUNDATION REPAIR. We specialize in foundation repairs and waterproofing. Call 972-442-1000.

### LEGAL NOTICE

The Building Standards Commission will meet in regular session on June 11, 2024. The meeting will be held at the Commission's Training Room, 1100 W. LBJ Fwy, Suite 1000, Dallas, TX 75241.

### NOTICE OF PUBLIC HEARING

#### COLLIN CENTRAL APPRAISAL DISTRICT BUDGET

The Collin Central Appraisal District will hold a public hearing on a proposed budget for the 2025 fiscal year. The hearing will be held on Tuesday, June 11, 2024, at 7:00 a.m. at the Central Appraisal District office, 250 Eldorado Pkwy., McKinney, Texas.

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### Plumbing & Septic/Drainage

Water-pipes Leak? Free Camera Detection & Repair. Call 972-442-1000.

### WELCOME HOME.

At Dallas Morning News

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### JUMBLE

That Scrambled Word Game. Unscramble these Jumbles. One letter to each square, to form four ordinary words. Example: JUMBLE. What's your guess for this morning? There's a clue to help you. The game is easy to play. It's fun for everyone. Call 972-442-1000.

### ROOF REPAIRS

Missing Shingles, Gutter Cleanings, 10 years of experience. Call 972-442-1000.

### WELCOME HOME.

At Dallas Morning News

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# NOTICE OF PUBLIC HEARING ON COLLIN CENTRAL APPRAISAL DISTRICT BUDGET

The Collin Central Appraisal District will hold a public hearing on a proposed budget for the 2025 fiscal year.

The public hearing will be held on June 20, 2024 at 7:00 AM at the Central Appraisal District office, 250 Eldorado Pkwy., McKinney, Texas.

A summary of the Appraisal District budget follows:

The total amount of the proposed budget is \$31,390,100.

The total amount of increase over the current year's budget is \$1,595,500.

The number of employees compensated under the proposed budget will be:  
171 full-time, 0 part-time.

The number of employees compensated under the current budget is:  
165 full-time, 0 part-time.

The Collin Central Appraisal District is supported solely by payments from the local taxing units served by the Appraisal District.

If approved by the Collin Central 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 Collin Central Appraisal District.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. The proposed budget may also be viewed at the Collin Central Appraisal District office.





# Collin Central Appraisal District

June 6, 2024

«Full\_Name», «Job\_Title»  
«Company»  
«Address»  
«City», «StateProvince» «ZIPPostal\_Code»

Dear «Salute»:

Please find enclosed a copy of our proposed 2025 budget, including a list showing the estimated share of the budget for each of our seventy-two taxing jurisdictions. A copy of the proposed budget should be maintained for public inspection at your principal administrative office.

State law requires that the Central Appraisal District be funded by all taxing jurisdictions in Collin County, based on a calculation of each jurisdiction's tax levy as it compares to the amount of taxes levied by all jurisdictions in total. The estimated share of the budget for each jurisdiction was calculated utilizing the '2024 Certified Estimate of Value' provided to you on April 29, 2024 and your 2023 tax rate.

Your estimated share for the 2025 Proposed Budget is «Budget\_Share\_Proposed\_Total».

Please keep in mind that the estimated share listed above is a projection for planning purposes. As a general rule, the primary reasons your actual share could increase above the estimated share would be if your entity's 2024 appraisal roll and/or your 2024 tax rate increases more than the overall trend for all taxing entities combined, therefore changing your levy position when compared to other taxing entities. Also, non-school district entities should anticipate a small shift in funding from school districts to non-school districts due to the potential compression of school district Maintenance & Operations (M&O) tax rates, as mandated by our Legislature. As required by the Tax Code, I must provide each entity with their "estimated share". The estimate above utilizes your 2023 actual tax rate, since we do not know where the 2024 tax rates will settle in after new taxable values, new exemptions, more tax freeze loss, the calculation of debt rates and after potential school rate reductions caused by compression. The "estimated share" calculation is made even more difficult since we must use the Certified Estimate of Taxable Value from April 29, 2024.

For budgeting purposes, we would recommend that school districts use the higher of the estimate above or your 2025 payment total. For all non-school district entities I would use the estimate above, with 2.00% to 3.00% added to account for the potential shift caused by the compression of school district M&O tax rates.

Your actual share of the 2025 budget will not be available until the 2024 appraisal roll is certified and all taxing jurisdictions adopt their 2024 tax rate. Once these two events occur, we will calculate the actual share for each taxing entity and generate a billing notice outlining your 2025 amount due, along with quarterly billing amounts. Quarterly payments will be due in equal installments before January 1, April 1, July 1, and October 1, 2025.

A public hearing on the 2025 Proposed Budget will be conducted at the District's office located at 250 Eldorado Pkwy, McKinney, TX on June 20, 2024 at 7:00 am.

Please contact Marty Wright, Chief Appraiser [marty.wright@cadcollin.org](mailto:marty.wright@cadcollin.org) or Brian Swanson, Deputy Chief Appraiser-Business Operations [brian.swanson@cadcollin.org](mailto:brian.swanson@cadcollin.org) at your earliest convenience should you have questions or comments concerning the 2025 Proposed Budget.

Sincerely,

A handwritten signature in black ink, appearing to be 'R. Kelley', written over a horizontal line.

Ronald Kelley, Secretary of the Board of Directors  
Collin Central Appraisal District

# BUDGET SUMMARY

BUDGET SUMMARY

BUDGET SUMMARY



# Collin Central Appraisal District

June 20, 2024

TO: Board of Director

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is positioned to the right of the "FROM" line.

RE: 2025 Proposed Budget - Public Hearing

The following bullet points summarize key changes for the 2025 proposed budget. The attached budget will provide a line-item comparison of the 2025 proposed budget to the current budget.

- Six new full-time staff positions.
  - On the "Payroll" page you will see a difference in the 2024 count and proposed 2025 count.
  - Administration for 2024 budget started out with twelve staff members. One staff member from Customer Service was moved to Admin under the management of Robert Wood. AEL (Abatements, Exemptions & Litigation) will increase by one staff member for 2025, so the total in Admin will increase from twelve to a total of fourteen.
  - Appraisal Department for 2024 budget started out with sixty-eight staff members. Residential appraisal staff will increase by three new staff members bringing the total of appraisal to seventy-one.
  - Customer Service will show a decrease by one, from twenty-six to twenty-five staff members due to the one staff member moving to Admin.
  - ARB, Agent and Research Services will increase by two research staff members to also assist in the TrueRoll processing.
  - On that same page under Part-Time, Seasonal Temps, last year's budget number was \$598,600. For 2025 that number will stay the same, just rounded up to \$600,000.
  - All other departments will remain with the same staff count.
  - Total full-time staff increase from 165 to 171 for the 2025 budget.

- I am recommending to the Board to approve salary and wage increases based on annual performance reviews only for the 2025 budget. In the last two years (2024 & 2023), all salary and wages were reviewed annually based on a combination of cost of living and performance reviews.
  - In the 2025 Proposed Budget I am requesting performance adjustments from 0 to 3.0%, as appropriate.
  
- Group Insurance premium increase projections. (Attachment 1)
  - I am attaching the summary of our 2024 insurance cost, based on the negotiations in the fall of 2023.
  - The medical portion of our insurance cost increased 3% from 2023 to 2024, all other costs remained the same as the previous year.
  - Our projected 2024 cost, based on 165 employees, is \$2,656,527, net of insurance agent fees and wellness program costs.
  - \$2,656,527 times an estimated increase factor of 1.05 = \$2,789,353 before our insurance agent contract fees and wellness costs. (Attachment 2)
  - The 2025 Proposed Budget for this line item is \$2,978,000, which includes the insurance agent fees, wellness costs and insurance costs for six extra staff members.
  
- Employer Contribution to TCDRS.
  - For 2024 the District is contributing 13.25% with a funded ratio of 98.9%.
  - The 2024 required rate as calculated by TCDRS was 11.00%.
  - The Board has typically adopted a contribution rate 2% to 3% above the minimum rate to help stabilize our funded ratio.
  - Our 2025 required rate from TCDRS is 10.85% and the funded ratio is currently at 99.1% according to our latest 2025 Plan Assessment. (Attachment 3)
  - Our 2025 Plan Customizer (Attachment 4) indicates that by maintaining the 13.25% contribution rate with the additional employer contribution of \$400,000 our funded ratio would increase to 99.7% from our current ratio of 99.1%. That is my proposal to the Board at this time.
  
- The proposed budget includes an increase in anticipated litigation costs of \$300,000, which brings the line item to \$2,500,000.
  
- Appraisal Review Board Expense line item will increase by \$190,000. With actual costs from 2023 just above the 2023 budget number, anticipate the actual cost for 2024 to exceed the 2024 budget number. It is very necessary to increase this line item. Costs are mainly associated with adding additional ARB members, staffing all panel rooms as needed, and adding more supplemental hearings after certification.

- Professional Services line item increases by \$250,000 due to accounting, general insurance and security costs increasing and possible professional fees such as broker fees, architect, structural engineers, general contractors etc..
- Computer Software License & Subscription line item will increase by \$100,000 due to year over year increased costs.
- Software Development line item has been budgeted for many years without use. I am proposing to remove this line item and make the funds more useful elsewhere.
- Contingency line item increases by \$50,000. With increased volatility in costs, including legal, supplies, volume of ARB hearings and insurance, it is important to increase this item.
- The overall Proposed Budget increase is \$1,595,500, which represents an increase of 5.35%. I am attributing 76.47% of the overall increase to property growth. Net of the increase attributed to new property growth, the calculated year-over-year increase is 1.26%.
  - These calculations are shown at the bottom of the 'Budget History' page of the Proposed Budget.
- I am proposing utilizing \$3,700,000 from reserves to refund to our entities, in the form of a budget buy down, making the funded increase to our entities 6.11%.
- Budgeted Reserve Funds (below-the-line)
  - These funds are designated by the board based on the prior year-end audit report. The year-end 2023 audit was the first agenda item at the April 2024 meeting.
  - The Net Position (unrestricted funds) for the 2023 year-end audit is \$29,405,925 found on page 4.
  - I am proposing leaving both the Litigation and Court Ordered Attorney Fees line item the same, due to proposing an increase in litigation above the line already of \$300,000.
  - Our TCDRS Cease of Operations analysis improved from \$3,147,000 to \$1,656,000 in 2024 (Attachment 5).

- The TCDRS Pension 2.5% of Actuarial Liability line item is currently \$1,400,000 from last year's adopted budget. I am proposing to remove this line item for the 2025 budget. The reason being, the line item is basically a reserve for the TCDRS Pension Liability, Cease of Operations to offset any fluctuations in the unfunded amount. By leaving the Cease of Operations line item at the proposed \$3,150,000, any movement from the current unfunded amount of \$1,656,000 should be covered.
- For the 2025 Budget I am proposing we add a reserve fund below the line for Future Election Services. Due to changes required by law, elections in the fall of 2026 could be upward of an estimated amount of \$1,700,000, should a run off election be required.

DESIGNATED FUND DESCRIPTION	<u>FUND AMT.</u>
Building Capital	\$12,300,000
Litigation	\$1,700,000
Litigation (Court Ordered Attorney Fees)	\$350,000
Technology (Hardware, Software & Cloud)	\$1,100,000
Ongoing Operations & Disaster Recovery	\$1,200,000
Insurance	\$500,000
TCDRS Pension Liability, Cease of Operations	\$3,150,000
<b>TCDRS Pension 2.50% of Actuarial Liability</b>	<b>\$0</b>
Future Election Services	\$1,700,000
2024 Budget Buy Down	\$3,700,000
2025 Budget Buy Down	<u>\$3,700,000</u>
<b>DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN &amp; PENSION LIABILITY</b>	<b>\$29,400,000</b>
UNDESIGNATED FUNDS	<u>\$5,925</u>
<b>GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS &amp; BUDGET BUY DOWN FUNDS</b>	<b>\$29,405,925</b>

- The largest proposed increase in Reserves is in the Building Capital line item. That increase is \$2,200,000.
  - Having cash in reserve to offset the cost for future expansion of our current building by 30,000 to 40,000 SQFT or to reduce cost of a purchase or to build new is a favorable budget position to be in going forward.

### Attachments

1. 2024 & 2023 Group Insurance Analysis
2. Group Insurance 6 Year Average Summary
3. 2025 TCDRS Plan Assessment
4. 2025 TCDRS Plan Customizer
5. 2024 TCDRS Cease of Operations Retirement Liability





**2025  
PROPOSED BUDGET**

**PUBLIC HEARING  
June 20, 2024**

**2025**  
**PROPOSED BUDGET - PUBLIC HEARING**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

<u>CATEGORIES</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>	<u>\$ CHANGE</u>
- SALARIES (FULL-TIME)	\$13,950,900	\$14,608,200	\$657,300
- SALARIES (PART-TIME & SEASONAL TEMPS)	\$598,600	\$600,000	\$1,400
-FICA TAX	\$213,000	\$214,800	\$1,800
-WORKER'S COMPENSATION	\$70,000	\$70,000	\$0
-EMPLOYEE GROUP INSURANCE	\$2,877,000	\$2,978,000	\$101,000
-EMPLOYEE RETIREMENT	\$1,946,400	\$2,032,900	\$86,500
-RETIREMENT, UNFUNDED LIABILITY & RETIREE COLA FUNDING	\$400,000	\$400,000	\$0
-UNEMPLOYMENT COMPENSATION	\$50,000	\$50,000	\$0
-OVERTIME	\$140,000	\$140,000	\$0
-AUTO ALLOWANCE	\$855,800	\$887,800	\$32,000
-BUILDING LOAN AMORTIZATION	\$0	\$0	\$0
-LEGAL (INCLUDING COURT ORDERED ATTORNEY FEES)	\$2,200,000	\$2,500,000	\$300,000
-ACCOUNTING & AUDIT	\$20,000	\$25,000	\$5,000
-GENERAL INSURANCE	\$80,000	\$80,000	\$0
-LEGAL NOTICES & ADVERTISING	\$37,000	\$37,000	\$0
-APPRAISAL REVIEW BOARD EXPENSES	\$810,000	\$1,000,000	\$190,000
-TELEPHONE, INTERNET & DATA CLOUD SERVICES	\$300,000	\$300,000	\$0
-UTILITIES	\$141,900	\$141,900	\$0
-EQUIPMENT MAINTENANCE	\$52,000	\$52,000	\$0
-POSTAGE	\$520,000	\$520,000	\$0
-SUPPLIES AND MATERIALS	\$570,000	\$570,000	\$0
-AERIAL PHOTOGRAPHY (PICTOMETRY)	\$445,000	\$445,000	\$0
-REGISTRATION AND DUES	\$45,000	\$45,000	\$0
-TRAVEL AND EDUCATION	\$125,000	\$125,000	\$0
-BOARD OF DIRECTORS MEETINGS	\$7,000	\$7,500	\$500
-PROFESSIONAL SERVICES	\$250,000	\$500,000	\$250,000
-CONTRACT SERVICES	\$150,000	\$150,000	\$0
-SECURITY	\$165,000	\$165,000	\$0
-COMPUTER SOFTWARE LICENSE & SUBSCRIPTION	\$650,000	\$750,000	\$100,000
-SOFTWARE DEVELOPMENT	\$200,000	\$0	(\$200,000)
-COMPUTER SOFTWARE MAINTENANCE	\$325,000	\$325,000	\$0
-COMPUTER HARDWARE & EQUIPMENT	\$350,000	\$350,000	\$0
-COMPUTER HARDWARE MAINTENANCE	\$50,000	\$50,000	\$0
-EQUIPMENT LEASE/RENT	\$115,000	\$115,000	\$0
-FURNITURE & EQUIPMENT	\$75,000	\$95,000	\$20,000
-BUILDING REPAIR/MODIFICATIONS	\$500,000	\$500,000	\$0
-BUILDING MAINTENANCE	\$260,000	\$260,000	\$0
-CONTINGENCY	\$250,000	\$300,000	\$50,000
<b>TOTAL BUDGET</b>	<b>\$29,794,600</b>	<b>\$31,390,100</b>	<b>\$1,595,500</b>
<b>DESIGNATED RESERVE FUNDS FOR BUDGET BUY DOWN:</b>	<b>(\$3,700,000)</b>	<b>(\$3,700,000)</b>	
<b>GRAND TOTAL FUNDED</b>	<b>\$26,094,600</b>	<b>\$27,690,100</b>	<b>\$1,595,500</b>

**BUDGETED RESERVE FUNDS**

<u>DESIGNATED FUND DESCRIPTION</u>	<u>FUND AMT.</u>	
Building Capital	\$12,300,000	Note: Planning for potential building expansion
Litigation	\$1,700,000	
Litigation (Court Ordered Attorney Fees)	\$350,000	
Technology (Hardware, Software & Cloud)	\$1,100,000	
Ongoing Operations & Disaster Recovery	\$1,200,000	
Insurance	\$500,000	
TCDRS Pension Liability, Cease of Operations	\$3,150,000	
<b>TCDRS Pension 2.50% of Actuarial Liability</b>	<b>\$0</b>	
Future Election Services	\$1,700,000	
2024 Budget Buy Down	\$3,700,000	
2025 Budget Buy Down	\$3,700,000	
<b>DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN &amp; PENSION LIABILITY</b>	<b>\$29,400,000</b>	
UNDESIGNATED FUNDS	\$5,925	
<b>GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS &amp; BUDGET BUY DOWN FUNDS</b>	<b>\$29,405,925</b>	
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>	<b>\$18,855,925</b>	<b>Net of TCDRS pension liability line items, 2024 budget buy down and 2025 budget buy down</b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET SUMMARY  
2025**

<b><u>BUDGET EXPENDITURES</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>
TOTAL SALARIES & WAGES	\$14,689,500	\$15,348,200
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS	\$5,556,400	\$5,745,700
AUTO ALLOWANCES	\$855,800	\$887,800
PROFESSIONAL & CONTRACT SERVICES	\$665,000	\$920,000
OPERATIONAL SERVICES	\$2,305,900	\$2,306,400
DEBT SERVICE EXPENSE	\$0	\$0
MAINTENANCE EXPENSES	\$1,187,000	\$1,187,000
APPRAISAL REVIEW BOARD	\$810,000	\$1,000,000
LEGAL EXPENSES	\$2,200,000	\$2,500,000
CAPITAL OUTLAY	\$1,275,000	\$1,195,000
CONTINGENCY	\$250,000	\$300,000
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<b>TOTAL</b>	<b>\$29,794,600</b>	<b>\$31,390,100</b>
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<b>DESIGNATED FUNDS FOR BUDGET BUY DOWN:</b>	<b>(\$3,700,000)</b>	<b>(\$3,700,000)</b>
<b>GRAND TOTAL</b>	<b>\$26,094,600</b>	<b>\$27,690,100</b>
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**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET FUNDS  
2024 AND 2025**

ACCOUNT	DESCRIPTION	2024	ACCOUNT TOTAL	2025	ACCOUNT TOTAL	DIFFERENCE
<b>SALARIES</b>						
5000	Full-time	\$13,950,900		\$14,608,200		\$657,300
5020	Part-Time/Temp	\$598,600		\$600,000		\$1,400
5060	Overtime	\$140,000		\$140,000		\$0
<b>TOTAL SALARIES &amp; WAGES</b>			<b>\$14,689,500</b>		<b>\$15,348,200</b>	<b>\$658,700</b>
<b>AUTO ALLOWANCES</b>						
5080	Auto Allowance	\$855,800		\$887,800		\$32,000
<b>TOTAL AUTO ALLOWANCE</b>			<b>\$855,800</b>		<b>\$887,800</b>	<b>\$32,000</b>
<b>EMPLOYEE INSURANCE, RETIREMENT &amp; BENEFITS</b>						
5100	Worker's Compensation	\$70,000		\$70,000		\$0
5110	Employee Group Insurance	\$2,877,000		\$2,978,000		\$101,000
5130	FICA	\$213,000		\$214,800		\$1,800
5140	Employee Retirement	\$1,946,400		\$2,032,900		\$86,500
5145	Retirement, UAAL Buy Down & Retiree COLA Funding	\$400,000		\$400,000		\$0
5150	Unemployment Tax	\$50,000		\$50,000		\$0
<b>TOTAL EMPLOYEE GROUP INSURANCE &amp; BENEFITS</b>			<b>\$5,556,400</b>		<b>\$5,745,700</b>	<b>\$189,300</b>
<b>PROFESSIONAL &amp; CONTRACT SERVICES</b>						
5200	Legal	\$2,200,000		\$2,500,000		\$300,000
5220	Accounting & Audit	\$20,000		\$25,000		\$5,000
5250	General Insurance	\$80,000		\$80,000		\$0
5600	Contract Services	\$150,000		\$150,000		\$0
5620	Professional Services (Other)	\$250,000		\$500,000		\$250,000
5635	Security	\$165,000		\$165,000		\$0
<b>TOTAL PROFESSIONAL &amp; CONTRACT SERVICES</b>			<b>\$2,865,000</b>		<b>\$3,420,000</b>	<b>\$555,000</b>
<b>OPERATIONAL SERVICES</b>						
5270	Legal Notices & Advertising	\$37,000		\$37,000		\$0
5300	Appraisal Review Board	\$810,000		\$1,000,000		\$190,000
5320	Telephone	\$300,000		\$300,000		\$0
5340	Utilities	\$141,900		\$141,900		\$0
5360	Equipment Rent	\$115,000		\$115,000		\$0
5400	Postage	\$520,000		\$520,000		\$0
5450	Aerial Photography (Pictometry)	\$445,000		\$445,000		\$0
5500	Supplies and Materials	\$570,000		\$570,000		\$0
5550	Registration & Dues	\$45,000		\$45,000		\$0
5560	Travel & Education	\$125,000		\$125,000		\$0
5570	Board of Directors Meetings	\$7,000		\$7,500		\$500
<b>TOTAL OPERATIONAL SERVICES</b>			<b>\$3,115,900</b>		<b>\$3,306,400</b>	<b>\$190,500</b>
<b>DEBT SERVICE EXPENSE</b>						
5690	Building Debt Service	\$0		\$0		\$0
<b>TOTAL DEBT SERVICE EXPENSE</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>MAINTENANCE EXPENSES</b>						
5370	Equipment Maintenance	\$52,000		\$52,000		\$0
5640	Building Maintenance	\$260,000		\$260,000		\$0
5660	Building Repair/Modifications	\$500,000		\$500,000		\$0
5750	Computer Hardware Maintenance	\$50,000		\$50,000		\$0
5780	Computer Software Maintenance	\$325,000		\$325,000		\$0
<b>TOTAL MAINTENANCE EXPENSES</b>			<b>\$1,187,000</b>		<b>\$1,187,000</b>	<b>\$0</b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
BUDGET FUNDS  
2024 AND 2025**

ACCOUNT	DESCRIPTION	2024	ACCOUNT TOTAL	2025	ACCOUNT TOTAL	DIFFERENCE
<b>CAPITAL OUTLAY</b>						
5700	Computer Equipment	\$350,000		\$350,000		\$0
5740	Furniture & Equipment	\$75,000		\$95,000		\$20,000
5760	Software Development	\$200,000		\$0		(\$200,000)
5770	Computer Software	\$650,000		\$750,000		\$100,000
<b>TOTAL CAPITAL OUTLAY</b>			<b>\$1,275,000</b>		<b>\$1,195,000</b>	<b>(\$80,000)</b>
<b>CONTINGENCY</b>						
7000	<b>CONTINGENCY</b>	\$250,000		\$300,000		\$50,000
<b>TOTAL CONTINGENCY</b>			<b>\$250,000</b>		<b>\$300,000</b>	<b>\$50,000</b>
<b>TOTAL OPERATING BUDGET</b>			<b>\$29,794,600</b>	<b>\$31,390,100</b>		
<b>LESS: FUNDS FOR BUDGET BUY DOWN</b>			<b>(\$3,700,000)</b>	<b>(\$3,700,000)</b>		
<b>TOTAL ENTITY SUPPORT</b>			<b>\$26,094,600</b>	<b>\$27,690,100</b>		
<b>BUDGETED RESERVE FUNDS</b>						
<b>DESIGNATED FUND DESCRIPTION</b>			<b>FUND AMT.</b>			
	Building Capital					\$12,300,000
	Litigation					\$1,700,000
	Litigation (Court Ordered Attorney Fees)					\$350,000
	Technology (Hardware, Software & Cloud)					\$1,100,000
	Ongoing Operations & Disaster Recovery					\$1,200,000
	Insurance					\$500,000
	TCDRS Pension Liability, Cease of Operations					\$3,150,000
	TCDRS Pension 2.50% of Actuarial Liability					\$0
	Future Election Services					\$1,700,000
	2024 Budget Buy Down					\$3,700,000
	2025 Budget Buy Down					\$3,700,000
	<b>DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN &amp; PENSION LIABILITY</b>					<b>\$29,400,000</b>
	UNDESIGNATED FUNDS					\$5,925
<b>GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS &amp; BUDGET BUY DOWN FUNDS</b>						<b>\$29,405,925</b>
						Net of TCDRS pension liability line items, 2024 budget buy down and 2025 budget buy down
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>						<b>\$18,855,925</b>
<b>RESERVE FUNDS AVAILABLE, STATED AS % OF TOTAL BUDGET</b>						<b>60.07%</b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
PAYROLL SUMMARY  
2025**

	<u>CALCULATED BUDGET</u>	<u>ROUNDED BUDGET</u>
ADMINISTRATIVE	\$1,638,631	\$1,638,600
SUPPORT SERVICES	\$1,487,917	\$1,487,900
APPRAISAL	\$6,301,318	\$6,301,300
CUSTOMER SERVICE	\$1,535,712	\$1,535,700
ARB, AGENT AND RESEARCH SERVICES	\$1,073,907	\$1,073,900
GIS/MAPPING	\$1,193,476	\$1,193,500
TECHNOLOGY (IST)	\$1,042,824	\$1,042,800
SICK LEAVE PAY	\$208,300	\$208,300
LONGEVITY PAY	\$113,800	\$113,800
PART-TIME SALARIES	\$589,694	\$589,700
OVERTIME SALARIES	\$140,000	\$140,000
PROMOTIONS/REASSIGNMENTS	\$10,000	\$10,000
LUMP SUM SALARY REVIEWS	\$10,000	\$10,000
GRAND TOTAL	\$15,345,580	\$15,345,600

**2025  
BUDGET  
COLLIN CENTRAL APPRAISAL DISTRICT**

**PAYROLL**

<u>POSITION OR DEPARTMENT:</u>	<u>2024 COUNT</u>	<u>2025 COUNT</u>	<u>2024 BUDGET</u>	<u>2025 CALC. BUDGET</u>	<u>2025 BUDGET</u>
CHIEF APPRAISER	1	1	\$221,200	\$231,265	\$231,300
ADMINISTRATION	12	14	\$1,309,900	\$1,454,168	\$1,459,000
SUPPORT SERVICES	23	23	\$1,500,200	\$1,520,971	\$1,521,200
APPRAISAL DEPARTMENT	68	71	\$6,240,600	\$6,423,865	\$6,423,900
CUSTOMER SERVICE	26	25	\$1,494,800	\$1,568,505	\$1,568,800
ARB, AGENT AND RESEARCH SERVICES	11	13	\$958,400	\$1,097,686	\$1,097,900
INFORMATION SERVICES TECHNOLOGY	9	9	\$1,042,300	\$1,066,042	\$1,066,000
MAPPING/GIS	15	15	\$1,164,300	\$1,220,063	\$1,220,100
PROMOTIONS/REASSIGNMENTS			\$10,000	\$10,000	\$10,000
LUMP SUM SALARY REVIEWS			\$10,000	\$10,000	\$10,000
<b>TOTAL FULL-TIME SALARIES &amp; WAGES</b>	<b>165</b>	<b>171</b>	<b>\$13,950,900</b>	<b>\$14,602,566</b>	<b>\$14,608,200</b>
PART-TIME, SEASONAL TEMPS	0	0	\$598,600	\$600,062	\$600,000
OVERTIME			\$140,000	\$140,000	\$140,000
<b>GRAND TOTAL SALARIES &amp; WAGES</b>			<b>\$14,689,600</b>	<b>\$15,342,628</b>	<b>\$15,342,600</b>
FICA		1.40%	\$213,000	\$214,800	\$214,800
DISTRICT'S RETIREMENT CONTRIBUTION	<b>2025</b>	<b>13.25%</b>	\$1,946,400	\$2,032,900	\$2,032,900
	2024	13.25%			
<b>GRAND TOTAL PAYROLL</b>			<b>\$16,849,000</b>	<b>\$17,590,328</b>	<b>\$17,590,300</b>

**NOTES:**

PART-TIME EMPLOYEE COUNT IS FOR PERMANENT PART-TIME STAFF ONLY BUT BUDGET AMOUNT INCLUDES SUMMER TEMP EMPLOYEES FOR APPRAISAL REVIEW BOARD PROCESS, BUSINESS PERSONAL PROPERTY (BPP) RENDITION PROCESSING, AND CONTRACT TO HIRE STAFF.



**COLLIN CENTRAL APPRAISAL DISTRICT  
SIX YEAR BUDGET COMPARISON**

	<u>2025</u>		<u>2024</u>		<u>2023</u>		<u>2022</u>		<u>2021</u>		<u>2020</u>
SALARIES FULL-TIME	\$14,608,200	4.71%	\$13,950,900	8.86%	\$12,815,600	9.63%	\$11,689,400	8.82%	\$10,742,400	3.67%	\$10,362,100
SALARIES PART-TIME	\$600,000	0.23%	\$598,600	81.12%	\$330,500	97.20%	\$167,600		\$167,600	-14.58%	\$196,200
FICA TAX	\$214,800	0.85%	\$213,000	10.71%	\$192,400	11.15%	\$173,100	8.87%	\$159,000	3.31%	\$153,900
WORKMANS COMPENSATION	\$70,000		\$70,000		\$70,000	16.67%	\$60,000	50.00%	\$40,000		\$40,000
EMPLOYEE GROUP INSURANCE	\$2,978,000	3.51%	\$2,877,000	-4.61%	\$3,016,000	16.67%	\$2,585,000	2.78%	\$2,515,000	14.53%	\$2,196,000
EMPLOYEE RETIREMENT	\$2,032,900	4.44%	\$1,946,400	10.73%	\$1,757,800	7.09%	\$1,641,400	15.18%	\$1,425,100	9.64%	\$1,299,800
RETIREMENT, UNFUNDED BUY DOWN	\$400,000		\$400,000		\$400,000		\$400,000		\$400,000	33.33%	\$300,000
UNEMPLOYMENT COMPENSATION	\$50,000		\$50,000		\$50,000	100.00%	\$25,000	38.89%	\$18,000		\$18,000
OVERTIME	\$140,000		\$140,000	16.67%	\$120,000	50.00%	\$80,000	53.85%	\$52,000		\$52,000
AUTO ALLOWANCE	\$887,800	3.74%	\$855,800	4.01%	\$822,800	1.33%	\$812,000	5.73%	\$768,000	1.32%	\$758,000
BUILDING LOAN AMORTIZATION	\$0		\$0		\$0		\$0		\$0	-100.00%	\$490,000
LEGAL	\$2,500,000	13.64%	\$2,200,000	4.76%	\$2,100,000	10.53%	\$1,900,000	5.56%	\$1,800,000		\$1,800,000
ACCOUNTING AND AUDIT	\$25,000	25.00%	\$20,000	25.00%	\$16,000		\$16,000		\$16,000		\$16,000
GENERAL INSURANCE	\$80,000		\$80,000	33.33%	\$60,000	20.00%	\$50,000	11.11%	\$45,000		\$45,000
LEGAL NOTICES & ADVERTISING	\$37,000		\$37,000		\$37,000		\$37,000		\$37,000		\$37,000
APPRAISAL REVIEW BOARD	\$1,000,000	23.46%	\$810,000		\$810,000	24.62%	\$650,000		\$650,000	4.00%	\$625,000
TELEPHONE	\$300,000		\$300,000	-14.29%	\$350,000		\$350,000		\$350,000	7.69%	\$325,000
UTILITIES	\$141,900		\$141,900		\$141,900	-11.81%	\$160,900		\$160,900		\$160,900
EQUIPMENT MAINTENANCE	\$52,000		\$52,000		\$52,000	4.00%	\$50,000	11.11%	\$45,000		\$45,000
POSTAGE	\$520,000		\$520,000		\$520,000	4.00%	\$500,000	11.11%	\$450,000		\$450,000
SUPPLIES AND MATERIALS	\$570,000		\$570,000		\$570,000	11.76%	\$510,000	20.00%	\$425,000	6.25%	\$400,000
AERIAL PHOTOGRAPHY (PICTOMETRY)	\$445,000		\$445,000		\$445,000	3.49%	\$430,000		\$430,000	43.33%	\$300,000
REGISTRATION & DUES	\$45,000		\$45,000		\$45,000		\$45,000		\$45,000		\$45,000
TRAVEL AND EDUCATION	\$125,000		\$125,000	-28.57%	\$175,000		\$175,000		\$175,000		\$175,000
BOARD OF DIRECTORS MEETING	\$7,500	7.14%	\$7,000		\$7,000		\$7,000		\$7,000		\$7,000
PROFESSIONAL SERVICES	\$500,000	100.00%	\$250,000		\$250,000		\$250,000	47.06%	\$170,000	21.43%	\$140,000
CONTRACT SERVICES	\$150,000		\$150,000		\$150,000	30.43%	\$115,000	27.78%	\$90,000		\$90,000
SECURITY	\$165,000		\$165,000		\$165,000		\$165,000		\$165,000		\$165,000
COMPUTER SOFTWARE	\$750,000	15.38%	\$650,000		\$650,000	8.33%	\$600,000		\$600,000	9.09%	\$550,000
SOFTWARE DEVELOPMENT	\$0	-100.00%	\$200,000		\$200,000		\$200,000	-33.33%	\$300,000		\$300,000
COMPUTER HARDWARE MAINT.	\$50,000		\$50,000		\$50,000		\$50,000	19.05%	\$42,000		\$42,000
SOFTWARE SUPPORT & MAINT.	\$325,000		\$325,000		\$325,000		\$325,000		\$325,000	14.04%	\$285,000
COMPUTER HARDWARE & EQUIPMENT	\$350,000		\$350,000		\$350,000	16.67%	\$300,000	20.00%	\$250,000	6.38%	\$235,000
OFFICE FURNITURE & EQUIPMENT LEASE	\$210,000	10.53%	\$190,000		\$190,000	18.75%	\$160,000		\$160,000		\$160,000
BUILDING REPAIRS/MODIFICATIONS	\$500,000		\$500,000	25.00%	\$400,000	25.00%	\$320,000	88.24%	\$170,000		\$170,000
BUILDING MAINTENANCE	\$260,000		\$260,000	8.33%	\$240,000	23.08%	\$195,000	56.00%	\$125,000		\$125,000
CONTINGENCY	\$300,000	20.00%	\$250,000	11.11%	\$225,000	12.50%	\$200,000		\$200,000		\$200,000
<b>GRAND TOTAL</b>	<b>\$31,390,100</b>	<b>5.35%</b>	<b>\$29,794,600</b>	<b>6.03%</b>	<b>\$28,099,000</b>	<b>10.65%</b>	<b>\$25,394,900</b>	<b>7.97%</b>	<b>\$23,520,500</b>	<b>3.34%</b>	<b>\$22,759,400</b>
BUY DOWN FROM DESIGNATED FUNDS	(\$3,700,000)	0.00%	(\$3,700,000)	32.14%	(\$2,800,000)	64.71%	(\$1,700,000)	-3.47%	(\$1,761,100)	76.11%	(\$1,000,000)
TOTAL FUNDED AFTER BUY DOWN	\$27,690,100	6.11%	\$26,094,600	3.14%	\$25,299,000	6.77%	\$23,694,900	8.90%	\$21,759,400	0.00%	\$21,759,400
PARCELS AT CERTIFICATION OF ROLL	466,500	3.90%	449,000	3.94%	432,000	3.97%	415,500	4.92%	396,000	1.41%	390,500
COST PER PARCEL	\$67.29	1.40%	\$66.36	2.02%	\$65.04	6.42%	\$61.12	2.90%	\$59.40	1.91%	\$58.28
COST PER PARCEL AFTER BUY DOWN	\$59.36	2.13%	\$58.12	-0.76%	\$58.56	2.69%	\$57.03	3.78%	\$54.95	-1.39%	\$55.72

**SIX YEAR BUDGET COMPARISON**

<b>COMPARISONS PER PARCEL</b>											
	<b>2025</b>		<b>2024</b>		<b>2023</b>		<b>2022</b>		<b>2021</b>		<b>2020</b>
PROPOSED BUDGET COST PER PARCEL	\$67.29	1.40%	\$66.36	2.02%	\$65.04	6.42%	\$61.12	2.90%	\$59.40	1.91%	\$58.28
PROPOSED COST PER PARCEL AFTER BUY DOWN	\$59.36	2.13%	\$58.12	-0.76%	\$58.56	2.69%	\$57.03	3.78%	\$54.95	-1.39%	\$55.72
6 YEAR AVG PER PARCEL	\$34.33										
6 YR AVG PER PARCEL AFTER BUY DOWN	\$31.25										
COST PER PARCEL % INCREASE, YEAR OVER YEAR	1.40%		2.02%		6.42%		2.90%		1.91%		
COST PER PARCEL % INCREASE, AFTER BUY DOWN	2.13%		-0.76%		2.69%		3.78%		-1.39%		
INCREASE IN PARCEL COUNT	17,500		17,000		16,500		19,500		5,500		
% INCREASE IN PARCEL COUNT	3.90%		3.94%		3.97%		4.92%		1.41%		
<b>SIX YEAR PARCEL COMPARISONS</b>											
2025 COMPARED TO 2020 COST PER PARCEL	<b>TOTAL</b>		<b>FUNDED</b>								
INCREASE-->	\$9.01		\$3.64								
AVERAGE ANNUAL INCREASE-->	2.93%		1.29%								
<b>THE EFFECT OF PARCEL GROWTH ON YEAR OVER YEAR BUDGET INCREASE</b>											
	<b>2025</b>		<b>2024</b>								
TOTAL BUDGET AMOUNT	\$31,390,100		\$29,794,600								
OVERALL BUDGET INCREASE, BEFORE BUY DOWN	\$1,595,500										
OVERALL BUDGET PERCENT INCREASE	5.35%										
2025 INCREASE IN PARCELS	17,500				2024 Rate		2024 Factored Rate for New Props = 2023 x 1.2				
2025 INCREASE IN PARCELS @ 2024 COST PER PARCEL x 1.2 (ROUNDED)	\$1,220,000		(see note below)		\$58.12		\$69.74				
PROJECTED RATE PER NEW PARCEL	\$69.74										
% OF OVERALL INCREASE ATTRIBUTED TO PARCEL GROWTH	76.47%										
OVERALL BUDGET INCREASE LESS INCREASE DUE TO PARCEL GROWTH	\$375,500										
% OF OVERALL BUDGET INCREASE NOT RELATED DIRECTLY TO PARCEL GROWTH	23.53%										
<b>CALCULATED BUDGET INCREASE/DECREASE IF PARCEL COUNT REMAINED THE SAME YEAR-OVER-YEAR</b>	<b>1.26%</b>										
<p>Note: To recognize the initial cost associated with adding new properties to the appraisal roll, a factor is being applied to the prior year cost per parcel, when calculating the effects of growth on the total budget. This calculation acknowledges the additional expense for adding new property records and processing first time exemptions, ag-filings, rendition filings, ARB hearings, one to several field inspections, and general operating costs.</p>											

**COLLIN CENTRAL APPRAISAL DISTRICT  
2025 BUDGETED SALARY AND WAGE DETAIL**

<u>POSITION CATEGORY</u>	<u>EXEMPT OR NON-EXEMPT</u>	<u>BUDGETED SALARY OR HOURLY WAGE, FOR CATEGORY</u>	<u>BUDGETED SALARY OR HOURLY WAGE RANGE</u>	<u>COUNT</u>	<u>*BUDGETED COST OF BENEFITS, PER EACH</u>	<u>BUDGETED COST OF BENEFITS FOR CATEGORY</u>	<u>AUTO ALLOWANCE COUNT</u>	<u>BUDGETED AUTO ALLOWANCE, PER EACH</u>	<u>**AUTO ALLOWANCE, FOR CATEGORY</u>	<u>BUDGETED MEDIAN SALARY OR WAGE, PER CATEGORY</u>
Chief Appraiser	Exempt	\$231,300	\$231,300	1	\$17,415	\$17,415	1	\$10,800	\$10,800	N/A
Deputy Chief Appraisers	Exempt	\$753,500	\$182,300 to \$196,100	4	\$17,415	\$69,661	4	\$10,800	\$43,200	\$189,200
Department Directors (Excl. IST)	Exempt	\$1,359,400	\$117,700 to \$149,300	10	\$17,415	\$174,152	7	\$10,800	\$75,600	\$133,500
Mid-Level Managers & Chief's Admin Staff	Exempt	\$1,124,900	\$78,500 to \$119,600	13	\$17,415	\$226,398	1	\$5,400	\$5,400	\$99,050
Appraisal Managers & Senior Appraisers	Exempt	\$962,500	\$93,400 to \$119,600	9	\$17,415	\$156,737	9	\$10,800	\$97,200	\$106,500
Residential Appraisers	Exempt	\$2,020,600	\$65,000 to \$93,600	27	\$17,415	\$470,211	27	\$10,800	\$291,600	\$82,500
Commercial Appraisers	Exempt	\$1,129,400	\$81,500 to \$120,300	12	\$17,415	\$208,982	12	\$10,800	\$129,600	\$100,900
Land Appraisers	Exempt	\$506,300	\$64,600 to \$102,200	6	\$17,415	\$104,491	6	\$10,800	\$64,800	\$83,400
Business Personal Property Appraisers	Exempt	\$569,600	\$65,500 TO \$96,200	7	\$17,415	\$121,906	7	\$10,800	\$75,600	\$80,850
Appraisal Data Collectors	Non-Exempt	\$330,400	\$22.20 to \$33.90 per hr.	5	\$17,415	\$87,076	5	\$13,200	\$66,000	\$28.05
Information Services Technology (including Directors)	Non-Exempt & Exempt	\$1,031,700	\$75,300 to \$150,000	8	\$17,415	\$139,322	0	\$0	\$0	\$112,650
GIS / Mapping Techs	Non-Exempt	\$954,500.00	\$32.75 to \$36.75 per hr.	11	\$17,415	\$191,567	0	\$0	\$0	\$34.75
Customer Service & Departmental Support	Non-Exempt	\$3,634,100	\$21.50 to \$32.50 per hr.	58	\$17,415	\$1,010,082	0	\$0	\$0	\$27.00
Subtotal Full-time Salary & Wages		\$14,608,200		171		\$2,978,000	79		\$859,800	
Full-time Sick Leave Buyback		\$208,300								
Full-time Longevity		\$113,800								
Full-time Promotion & Transfer Reviews		\$133,500								
<b>Full-time Grand Total Salary &amp; Wages</b>		<b>\$15,063,800</b>								

<u>POSITION CATEGORY</u>	<u>EXEMPT OR NON-EXEMPT</u>	<u>BUDGETED HOURLY WAGE, FOR CATEGORY</u>	<u>BUDGETED HOURLY WAGE RANGE</u>	<u>***COUNT</u>	<u>**BUDGETED COST OF BENEFITS, PER EACH</u>	<u>BUDGETED COST OF BENEFITS FOR CATEGORY</u>	<u>AUTO ALLOWANCE COUNT</u>	<u>BUDGETED AUTO ALLOWANCE, PER EACH</u>	<u>BUDGETED AUTO ALLOWANCE, FOR CATEGORY</u>	<u>BUDGETED MEDIAN WAGE, PER CATEGORY</u>
Part-time and Seasonal Temp Staff	Non-Exempt	\$587,100	\$22.00 to \$23.00 per hr.	Up to 27	N/A	N/A	N/A	N/A	N/A	\$22.50
Part-time Sick Leave Buyback		\$5,600								
Part-time Longevity		\$4,300								
Part-time Promotion & Transfer Reviews		\$3,000								
<b>Part-time Grand Total Salary &amp; Wages</b>		<b>\$600,000</b>								

\*Full-time Employee benefits paid by District: Medical, Dental, Vision, Life and Long-term Care Insurance, Short and Long-term Disability and Identity Protection. Amount listed is projected "worst case" for budgeting purposes but actual amount of insurance benefit may be different based on age and health of individual employee for such items as life and long-term care insurance.

\*\*Variance in auto allowance, comparing the \$859,800 listed above to the \$887,800 on the face of the budget, is to provide an option of bringing in new staff appraisers, in the 2024 budget (for 2025 appraisal project), in the latter part of calendar year 2024. Also, to account for the potential of converting a non-appraisal position to appraisal.

\*\*\*Count is for seasonal temporary help, primarily during protest period, varies based on time frame.

## COLLIN CENTRAL APPRAISAL DISTRICT

**2025**

ESTIMATED PERCENT OF BUDGET (BASED ON 2024 CERTIFIED ESTIMATE OF VALUE AND 2023 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2024 BUDGET	EST % OF 2025 BUDGET	2024 AMOUNT PAID	2025 EST. AMOUNT DUE
ALLEN CITY	2.18671%	2.02272%	\$570,614	\$560,092
ALLEN ISD	6.17040%	5.99515%	\$1,610,142	\$1,660,064
ANNA CITY	0.43564%	0.44048%	\$113,678	\$121,970
ANNA ISD	1.10668%	1.14476%	\$288,785	\$316,986
BLAND ISD	0.00622%	0.00560%	\$1,623	\$1,551
BLUE RIDGE CITY	0.01110%	0.01039%	\$2,897	\$2,877
BLUE RIDGE ISD	0.16037%	0.15806%	\$41,848	\$43,768
CARROLLTON CITY	0.02234%	0.01864%	\$5,830	\$5,161
CELINA CITY	0.85300%	1.00020%	\$222,587	\$276,956
CELINA ISD	1.25657%	1.44833%	\$327,896	\$401,043
COLLIN COLLEGE DISTRICT	4.32755%	4.33604%	\$1,129,257	\$1,200,653
COLLIN COUNTY	8.66563%	9.06925%	\$2,261,261	\$2,511,284
COLLIN COUNTY MUD #1	0.38294%	0.39892%	\$99,927	\$110,460
COLLIN COUNTY MUD #2	0.11233%	0.16787%	\$29,312	\$46,483
COLLIN COUNTY MUD #4	0.00592%	0.02051%	\$1,546	\$5,678
COLLIN COUNTY MUD #5	0.00002%	0.00424%	\$6	\$0
COLLIN COUNTY MUD CR412	0.00548%	0.01325%	\$1,430	\$3,670
COLLIN COUNTY WCID#3	0.21207%	0.21581%	\$55,339	\$59,757
COMMUNITY ISD	0.79040%	0.80240%	\$206,251	\$222,184
DALLAS CITY	1.41768%	1.32408%	\$369,937	\$366,640
DOUBLE R MUD # 2A	0.00000%	0.00000%	\$0	\$0
EAST COLLIN COUNTY MUD#1	0.00000%	0.00000%	\$0	\$0
EAST FORK #1A	0.01327%	0.01923%	\$3,462	\$163
ELEVON MUD #1A	0.01453%	0.03374%	\$3,791	\$286
FAIRVIEW CITY	0.24272%	0.22438%	\$63,336	\$62,131

**NOTE: THE 2025 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2024 CERTIFIED TAXABLE VALUE AND 2024 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 29, 2024 AND THE 2023 ACTUAL TAX RATE.**

## COLLIN CENTRAL APPRAISAL DISTRICT

**2025**

ESTIMATED PERCENT OF BUDGET (BASED ON 2024 CERTIFIED ESTIMATE OF VALUE AND 2023 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2024 BUDGET	EST % OF 2025 BUDGET	2024 AMOUNT PAID	2025 EST. AMOUNT DUE
FARMERSVILLE CITY	0.08853%	0.08109%	\$23,102	\$22,454
FARMERSVILLE ISD	0.36611%	0.36319%	\$95,535	\$100,569
FRISCO CITY	3.38007%	3.29994%	\$882,016	\$913,758
FRISCO ISD	11.81131%	11.29720%	\$3,082,114	\$3,128,205
GARLAND CITY	0.00663%	0.00611%	\$1,729	\$1,692
JOSEPHINE CITY	0.03223%	0.03395%	\$8,409	\$9,400
LAKEHAVEN MUD	0.00205%	0.02608%	\$534	\$221
LAVON CITY	0.10505%	0.11279%	\$27,413	\$31,233
LC MUD #1	0.00000%	0.00414%	\$0	\$35
LEONARD ISD	0.00939%	0.00961%	\$2,450	\$2,662
LOVEJOY ISD	1.29772%	1.36295%	\$338,635	\$377,402
LOWRY CROSSING CITY	0.01007%	0.01140%	\$2,628	\$3,156
LUCAS CITY	0.14593%	0.16019%	\$38,081	\$44,357
MAGNOLIA POINTE MUD#1	0.09320%	0.09592%	\$24,321	\$26,562
MCKINNEY CITY	4.12479%	3.91405%	\$1,076,348	\$1,083,804
MCKINNEY ISD	7.34196%	7.50780%	\$1,915,856	\$2,078,916
MCKINNEY MUD#1	0.24342%	0.23029%	\$63,520	\$63,769
MCKINNEY MUD#2	0.07261%	0.10477%	\$18,948	\$29,011
MCKINNEY MUD#2A	0.00000%	0.00000%	\$0	\$0
MELISSA CITY	0.37788%	0.41451%	\$98,607	\$114,779
MELISSA ISD	1.20494%	1.35056%	\$314,424	\$373,973
MURPHY CITY	0.36436%	0.32809%	\$95,077	\$90,848
NEVADA CITY	0.01668%	0.01601%	\$4,353	\$4,432
NEW HOPE TOWN	0.00459%	0.00425%	\$1,198	\$1,178
NORTH PARKWAY MMD#1	0.00000%	0.00979%	\$0	\$83
PARKER CITY	0.14448%	0.13576%	\$37,702	\$37,592

NOTE: THE 2025 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2024 CERTIFIED TAXABLE VALUE AND 2024 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 29, 2024 AND THE 2023 ACTUAL TAX RATE.**

## COLLIN CENTRAL APPRAISAL DISTRICT

**2025**

ESTIMATED PERCENT OF BUDGET (BASED ON 2024 CERTIFIED ESTIMATE OF VALUE AND 2023 ACTUAL TAX RATE)

*\*See Note Below*

TAXING ENTITIES	% OF 2024 BUDGET	EST % OF 2025 BUDGET	2024 AMOUNT PAID	2025 EST. AMOUNT DUE
PLANO CITY	5.91474%	6.05999%	\$1,543,427	\$1,678,017
PLANO ISD	20.23598%	19.92087%	\$5,280,498	\$5,516,770
PRINCETON CITY	0.38094%	0.40804%	\$99,404	\$112,988
PRINCETON ISD	1.37846%	1.42116%	\$359,704	\$393,520
PROSPER TOWN	0.88691%	0.92415%	\$231,436	\$255,899
PROSPER ISD	5.30013%	5.48345%	\$1,383,047	\$1,518,372
RAINTREE MUD#1	0.00000%	0.00115%	\$0	\$10
RICHARDSON CITY	1.52024%	1.35571%	\$396,700	\$375,399
RIVERFIELD MUD #1	0.00001%	0.00028%	\$3	\$2
ROCKWALL ISD	0.00033%	0.00029%	\$86	\$81
ROYSE CITY	0.05532%	0.05904%	\$14,436	\$16,350
ROYSE CITY ISD	0.11248%	0.11115%	\$29,352	\$30,778
SACHSE CITY	0.26000%	0.26261%	\$67,846	\$72,717
SEIS LAGOS W.D.	0.01971%	0.01934%	\$5,144	\$5,354
ST. PAUL TOWN	0.01155%	0.01046%	\$3,015	\$2,896
TRAILS OF BLUE RIDGE	0.00259%	0.00226%	\$677	\$627
TRENTON ISD	0.00906%	0.00894%	\$2,363	\$2,474
UPTOWN MUD #1	0.00520%	0.01640%	\$1,358	\$139
VAN ALSTYNE CITY	0.00001%	0.00001%	\$3	\$2
VAN ALSTYNE ISD	0.03208%	0.03552%	\$8,372	\$9,835
VAN ALSTYNE MUD#2	0.00145%	0.00767%	\$379	\$65
VAN ALSTYNE MUD#3	0.00000%	0.00568%	\$0	\$1,573
WESTON CITY	0.01623%	0.02035%	\$4,235	\$5,635
WHITEWRIGHT ISD	0.00297%	0.00289%	\$776	\$800
WYLIE CITY	1.03969%	1.04686%	\$271,302	\$289,877
WYLIE ISD	3.17032%	3.06122%	\$827,282	\$847,654
	100.00%	100.00%	\$26,094,600	\$27,690,100

**NOTE:** THE 2025 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2024 CERTIFIED TAXABLE VALUE AND 2024 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 29, 2024 AND THE 2023 ACTUAL TAX RATE.**

# BUDGET OVERVIEW



# 2025 PROPOSED BUDGET OVERVIEW

## 2025 COMPARISON TO 2024

<b>2025 PROPOSED BUDGET</b>	<b>\$31,390,100</b>
2025 INCREASE OVER THE 2024 BUDGET	\$1,595,500
2025 PROPOSED BUDGET, AFTER BUY DOWN	\$27,690,100
2025 FUNDED INCREASE OVER THE 2024 BUDGET	\$1,595,500
2025 PARCEL COUNT	466,500
2025 COST PER PARCEL	\$67.29
2025 PERCENT INCREASE OVER 2024 BUDGET	5.35%
2025 PERCENT INCREASE IN COST PER PARCEL	1.40%
2025 PERCENT INCREASE IN PARCEL COUNT	3.90%
<b>2024 BUDGET</b>	<b>\$29,794,600</b>
2024 BUDGET, AFTER BUY DOWN	\$26,094,600
2024 PARCEL COUNT	449,000
2024 COST PER PARCEL	\$66.36

## PARCEL GROWTH HISTORY

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
PARCELS	466,500	449,000	432,000	415,500	396,000	390,500
GROWTH	17,500	17,000	16,500	19,500	5,500	
% CHANGE	3.90%	3.94%	3.97%	4.92%	1.41%	

## THE EFFECT OF PARCEL GROWTH

17,500 PARCELS @ \$69.74 PER PARCEL = \$1,220,000  
(rounded)

% Of Overall Budget Increase Attributed To New Parcels: 76.47%

The budget increase attributed to new parcels is based on the effective price per new parcel as calculated below:

2024	*New Parcel	*2024 Projected Cost Per New Parcel, Using
Parcel Cost	Factor	2024 Cost, Times New Parcel Factor
\$66.36	1.05	\$69.74

*\*Note: To recognize the initial cost associated with adding new properties to the appraisal roll, a factor is being applied to the prior year cost per parcel, when calculating the effects of growth on the total budget. This calculation acknowledges the additional expense for adding new property records and processing first time exemptions, ag-filings, rendition filings, ARB hearings, one to several field inspections and general operating costs.*

# BUDGET ANALYSIS

BUDGET ANALYSIS

BUDGET ANALYSIS

**Agenda Item Reference: 2025 Budget Analysis**

**Report Title**

**Cost of Budget to Tax Levy Generated**

**COLLIN CENTRAL APPRAISAL DISTRICT BUDGET TO TAX LEVY ANALYSIS  
2020 - 2025**

<u>YEAR</u>			BUDGET	
			<u>TOTAL AS % OF LEVY</u>	<u>FUNDED AS % OF LEVY</u>
2020	Taxes Levied	\$3,278,000,000		
2020	Operating Budget	\$22,759,400	0.69%	
2020	Funded Budget	\$21,759,400		0.66%
2021	Taxes Levied	\$3,272,943,198		
2021	Operating Budget	\$23,520,500	0.72%	
2021	Funded Budget	\$21,759,400		0.66%
2022	Taxes Levied	\$3,414,949,434		
2022	Operating Budget	\$25,394,900	0.74%	
2022	Funded Budget	\$23,694,900		0.69%
2023	Taxes Levied	\$3,825,000,000		
2023	Operating Budget	\$28,099,000	0.73%	
2023	Funded Budget	\$25,299,000		0.66%
2024	Estimated Taxes Levied	\$4,278,350,000		
2024	Operating Budget	\$29,794,600	0.70%	
2024	Funded Budget	\$26,094,600		0.61%
2025	Estimated Taxes Levied	\$4,621,000,000		
<b>2025</b>	<b>Proposed Operating Budget</b>	<b>\$31,390,100</b>	<b>0.68%</b>	
<b>2025</b>	<b>Proposed Funded Budget</b>	<b>\$27,690,100</b>		<b>0.60%</b>

**AVERAGE COMBINED LEVY PER PARCEL COMPARED TO COMBINED COST PER PARCEL**

	<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>		<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>
Collin County	\$862.11	\$5.58	Collin County	\$862.11	\$5.58
College District	\$412.18	\$2.67	College District	\$412.18	\$2.67
Plano ISD	\$7,387.98	\$47.82	Frisco ISD	\$7,468.65	\$48.34
City of Plano	<u>\$2,786.45</u>	<u>\$18.03</u>	City of Frisco	<u>\$3,117.18</u>	<u>\$20.17</u>
<b>Total Per Parcel</b>	<b>\$11,448.73</b>	<b>\$74.10</b>	<b>Total Per Parcel</b>	<b>\$11,860.13</b>	<b>\$76.76</b>

	<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>		<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>
Collin County	\$862.11	\$5.58	Collin County	\$862.11	\$5.58
College District	\$412.18	\$2.67	College District	\$412.18	\$2.67
Allen ISD	\$6,408.98	\$41.48	McKinney ISD	\$5,299.80	\$34.30
City of Allen	<u>\$2,256.67</u>	<u>\$14.61</u>	City of McKinney	<u>\$2,205.35</u>	<u>\$14.27</u>
<b>Total Per Parcel</b>	<b>\$9,939.95</b>	<b>\$64.33</b>	<b>Total Per Parcel</b>	<b>\$8,779.44</b>	<b>\$56.82</b>

	<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>		<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>
Collin County	\$862.11	\$5.58	Collin County	\$862.11	\$5.58
College District	\$412.18	\$2.67	College District	\$412.18	\$2.67
Wylie ISD	\$4,093.06	\$26.49	Farmersville ISD	\$1,955.54	\$12.66
City of Wylie	<u>\$2,134.92</u>	<u>\$13.82</u>	City of Farmersville	<u>\$1,478.22</u>	<u>\$9.57</u>
<b>Total Per Parcel</b>	<b>\$7,502.27</b>	<b>\$48.56</b>	<b>Total Per Parcel</b>	<b>\$4,708.06</b>	<b>\$30.47</b>

	<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>		<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>
Collin County	\$862.11	\$5.58	Collin County	\$862.11	\$5.58
College District	\$412.18	\$2.67	College District	\$412.18	\$2.67
Prosper ISD	\$6,958.78	\$45.04	Celina ISD	\$4,380.05	\$28.35
Town of Prosper	<u>\$3,294.06</u>	<u>\$21.32</u>	City of Celina	<u>\$2,745.54</u>	<u>\$17.77</u>
<b>Total Per Parcel</b>	<b>\$11,527.13</b>	<b>\$74.61</b>	<b>Total Per Parcel</b>	<b>\$8,399.88</b>	<b>\$54.37</b>

	<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>		<b>Calculated Avg Levy</b>	<b>Funded Parcel Cost</b>
Collin County	\$862.11	\$5.58	Collin County	\$862.11	\$5.58
College District	\$412.18	\$2.67	College District	\$412.18	\$2.67
Princeton ISD	\$2,542.96	\$16.46	Melissa ISD	\$4,231.87	\$27.39
City of Princeton	<u>\$1,284.78</u>	<u>\$8.32</u>	City of Melissa	<u>\$1,693.18</u>	<u>\$10.96</u>
<b>Total Per Parcel</b>	<b>\$5,102.03</b>	<b>\$33.02</b>	<b>Total Per Parcel</b>	<b>\$7,199.34</b>	<b>\$46.60</b>

Note: Calculated Average Levy is based on the 2024 Certified Estimated Taxable value, times the 2023 tax rate.

**Agenda Item Reference: 2025 Budget Analysis**

**Report Title**

**Cost of Budget Per Parcel**

## COLLIN CENTRAL APPRAISAL DISTRICT PARCEL ANALYSIS 2020 - 2025

<u>YEAR</u>	<u>PARCELS</u>	<u>BUDGET &amp; VALUE</u>	<u>COST</u>
2020	390,500	\$22,759,400 / 390,500 = \$189,300,000,000 Certified Market Value	\$58.28 per parcel
2021	396,000	\$23,520,500 / 396,000 = \$201,400,000,000 Certified Market Value 6.39% Market Value % Change	\$59.40 per parcel
2022	415,500	\$25,394,900 / 415,500 = \$251,350,000,000 Certified Market Value 24.80% Market Value % Change	\$61.12 per parcel
2023	432,000	\$28,099,000 / 432,000 = \$295,680,000,000 Certified Market Value 17.64% Market Value % Change	\$65.04 per parcel
2024 ESTIMATED	449,000	\$29,794,600 / 449,000 = \$306,560,000,000 Estimated Market Value 3.68% Estimated Market Value % Change	\$66.36 per parcel
<b>2025 PROJECTED</b>	<b>466,500</b>	<b>\$31,390,100 / 466,500 =</b> \$317,840,000,000 Projected Market Value 3.68% Projected Market Value Change	<b>\$67.29 per parcel</b>

PRICE PER PARCEL HAS INCREASED 15.45% FROM 2020

AVG. PRICE PER PARCEL INCREASE OVER PAST 5 YRS. 2.93% ANNUALLY

MARKET VALUE INCREASED 67.90% FROM 2020

NUMBER OF PARCELS HAS INCREASED 19.46% FROM 2020

**Agenda Item Reference: 2025 Budget Analysis**

**Report Title**

**Parcels Per Appraiser**



**2025 PROPOSED BUDGET  
APPRAISAL STAFFING PER PARCEL**

**REAL PROPERTY & BUSINESS PERSONAL PROPERTY (BPP)**

<u>YEAR</u>	<u>TOTAL PARCELS</u>	<u>BPP &amp; REAL EST. APPRAISERS*</u>	<u>PARCELS PER EACH</u>
<b>2025</b>	<b>466,500</b>	<b>58</b>	<b>8,043</b>
2024	449,000	55	8,164
2023	432,000	52	8,308
2022	415,500	50	8,310
2021	396,000	49	8,082
2020	390,500	46	8,489

**REAL PROPERTY**

<u>YEAR</u>	<u>REAL ESTATE PARCELS</u>	<u>REAL ESTATE APPRAISERS*</u>	<u>PARCELS PER EACH</u>
<b>2025</b>	<b>405,000</b>	<b>51</b>	<b>7,941</b>
2024	405,000	48	8,438
2023	391,500	45	8,700
2022	379,000	44	8,614
2021	365,000	43	8,488
2020	359,000	40	8,975

**BUSINESS PERSONAL PROPERTY**

<u>YEAR</u>	<u>BPP PARCELS</u>	<u>BPP APPRAISERS*</u>	<u>PARCELS PER EACH</u>
<b>2025</b>	<b>61,500</b>	<b>7</b>	<b>8,786</b>
2024	44,000	7	6,286
2023	40,500	7	5,786
2022	36,500	6	6,083
2021	31,000	6	5,167
2020	31,500	6	5,250

\* Appraiser count excludes Appraisal Department Directors and Managers


*Note: The 2025 parcel counts are projected and the 2025 appraiser counts are based on proposed staffing.*

# **BUDGET ADDENDUM**

BUDGET ADDENDUM

BUDGET ADDENDUM

## COLLIN CENTRAL APPRAISAL DISTRICT 2024 GROUP INSURANCE SUMMARY CALCULATIONS

2023 CALCULATED INSURANCE COST:			2024 PROJECTED COST AT RENEWAL:			2024 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$815.95	\$9,791.40	14.00%	\$930.18	\$11,162.20	3.00%	\$840.43	\$10,085.14
Dental (BCBS)	\$46.24	\$554.88	5.00%	\$48.55	\$582.62	0.00%	\$46.24	\$554.88
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$11.37	\$136.44	0.00%	\$11.37	\$136.44	0.00%	\$11.37	\$136.44
First Stop Health, Teledoc	\$7.45	\$89.40	0.00%	\$7.45	\$89.40	0.00%	\$7.45	\$89.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDSshield	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>
Subtotal	\$971.37	\$11,656.46		\$1,087.92	\$13,055.00		\$995.85	\$11,950.21
HSA/Medical Reimbursements	<u>\$320.83</u>	<u>\$3,850</u>		<u>\$345.83</u>	<u>\$4,150</u>		<u>\$345.83</u>	<u>\$4,150</u>
Grand Total (Per Employee)	\$1,292.20	\$15,506.42		\$1,433.75	\$17,204.96		\$1,341.68	\$16,100.17
Number of Employees Budgeted	158	158		165	165		165	165
Projected Grand Total Cost	\$204,167.92	\$2,450,015.04		\$236,568.26	\$2,838,819.11		\$221,377.29	\$2,656,527.44
Line-Item Budget (less Agent & Wellness)		<u>\$2,951,000.00</u>			<u>\$2,812,000.00</u>			<u>\$2,812,000.00</u>
Projected Line-Item Balance Y.E.		\$500,984.96	Projected Line-Item Balance Y.E.	-\$26,819.11	Projected Line-Item Balance Y.E.		\$155,472.56	
Annual Budget Per Employee		\$18,677.22	Annual Budget Per Employee	\$17,042.42	Annual Budget Per Employee		\$17,042.42	

Color Codes: Yellow = Current 2023 Projected Cost. Gray = 2024 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2024.

*\* The Texas Department of Insurance has approved the Unum request for a rate adjustment for employee purchased plans with inflation adjustments to benefits to be paid. The plan premium was changed on all clients that selected the inflation adjusted benefits at their initial enrollment. The employee can choose to avoid their premium increase by waiving the inflation adjustment to their benefit. The District's cost per employee will not change, since it is a fixed benefit, without inflation adjustment. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.*

**COLLIN CENTRAL APPRAISAL DISTRICT  
2023 GROUP INSURANCE SUMMARY CALCULATIONS**

2022 CALCULATED INSURANCE COST:			2023 PROJECTED COST AT RENEWAL:			2023 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$877.37	\$10,528.44	2.90%	\$902.81	\$10,833.76	-7.00%	\$815.95	\$9,791.45
Dental (BCBS)	\$44.04	\$528.48	5.00%	\$46.24	\$554.90	5.00%	\$46.24	\$554.90
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$9.30	\$111.60	0.00%	\$9.30	\$111.60	0.00%	\$9.30	\$111.60
First Stop Health, Teledoc	\$8.20	\$98.40	0.00%	\$8.20	\$98.40	0.00%	\$8.20	\$98.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDSshield	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>
Subtotal	\$1,029.27	\$12,351.26		\$1,056.92	\$12,683.01		\$970.06	\$11,640.70
HSA/Medical Reimbursements	<u>\$304.16</u>	<u>\$3,650</u>		<u>\$320.83</u>	<u>\$3,850</u>		<u>\$320.83</u>	<u>\$3,850</u>
Grand Total (Per Employee)	\$1,333.43	\$16,001.18		\$1,377.75	\$16,532.97		\$1,290.89	\$15,490.66
Number of Employees Budgeted	152	152		158	158		158	158
Projected Grand Total Cost	\$202,681.67	\$2,432,180.01		\$217,684.15	\$2,612,209.74		\$203,960.32	\$2,447,523.89
Line-Item Budget (less Agent & Wellness)		<u>\$2,520,000.00</u>			<u>\$2,951,000.00</u>			<u>\$2,951,000.00</u>
Projected Line-Item Balance Y.E.		\$87,819.99		Projected Line-Item Balance Y.E.	\$338,790.26		Projected Line-Item Balance Y.E.	\$503,476.12
Annual Budget Per Employee		\$16,578.95		Annual Budget Per Employee	\$18,677.22		Annual Budget Per Employee	\$18,677.22



Color Codes: Yellow = Current 2022 Projected Cost. Gray = 2023 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2023.

*\* The Texas Department of Insurance has approved the Unum request for a rate adjustment for employee purchased plans with inflation adjustments to benefits to be paid. The plan premium was changed on all clients that selected the inflation adjusted benefits at their initial enrollment. The employee can choose to avoid their premium increase by waiving the inflation adjustment to their benefit. The District's cost per employee will not change, since it is a fixed benefit, without inflation adjustment. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.*

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**GROUP INSURANCE SIX YEAR AVERAGE INCREASE/DECREASE**

	2024 GROUP INSURANCE COST	2023 GROUP INSURANCE COST	2022 GROUP INSURANCE COST	2021 GROUP INSURANCE COST	2020 GROUP INSURANCE COST	2019 GROUP INSURANCE COST	6 YR AVG
	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	
Medical (BCBS)	3.00%	-7.00%	34.00%	-10.00%	6.56%	0.00%	4.43%
Dental (BCBS)	0.00%	5.00%	5.00%	5.00%	23.17%	0.00%	6.36%
Vision (SUPERIOR)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Long-term care (Unum)	0.00%	0.00%	0.00%	0.00%	0.00%	31.00%	5.17%
First Stop Health, Teledoc	0.00%	12.20%	0.00%	-3.53%	0.00%	-10.50%	-0.31%
*Life / Disability (BCBS)	0.00%	0.00%	15.00%	9.80%	0.00%	42.00%	11.13%
IDSshield	0.00%	0.00%	0.00%	Start July 2021	N/A	N/A	0.00%



**Plan Assessment for Plan Year 2025**  
**Collin County Central Appraisal District – 457**  
**Participation Date – 11/1/1980**

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.

	<b>2025 Plan</b>
<b>Basic Plan Options</b>	
Employee Deposit Rate	7%
Employer Matching	250%
<b>Retirement Eligibility</b>	
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	30 years of service
<b>Optional Benefits</b>	
Partial Lump Sum	Yes
Group Term Life	None
<b>Retirement Plan Funding</b>	
Total Normal Cost Rate	17.59%
Employee Deposit Rate	<u>-7.00%</u>
Employer-Paid Normal Cost Rate	10.59%
UAAL / (OAAL) Rate	<u>0.26%</u>
Required Rate	10.85%
Elected Rate	13.25%
<b>Contribution Rates</b>	
Retirement Plan Rate	13.25%
(greater of required and elected rate)	
Group Term Life Rate	N/A
<b>Valuation Results (Dec. 31, 2023)</b>	
Actuarial Accrued Liability	\$58,979,836
Actuarial Value of Assets	<u>\$58,434,498</u>
Unfunded / (Overfunded) AAL	\$545,338
Funded Ratio	99.1%

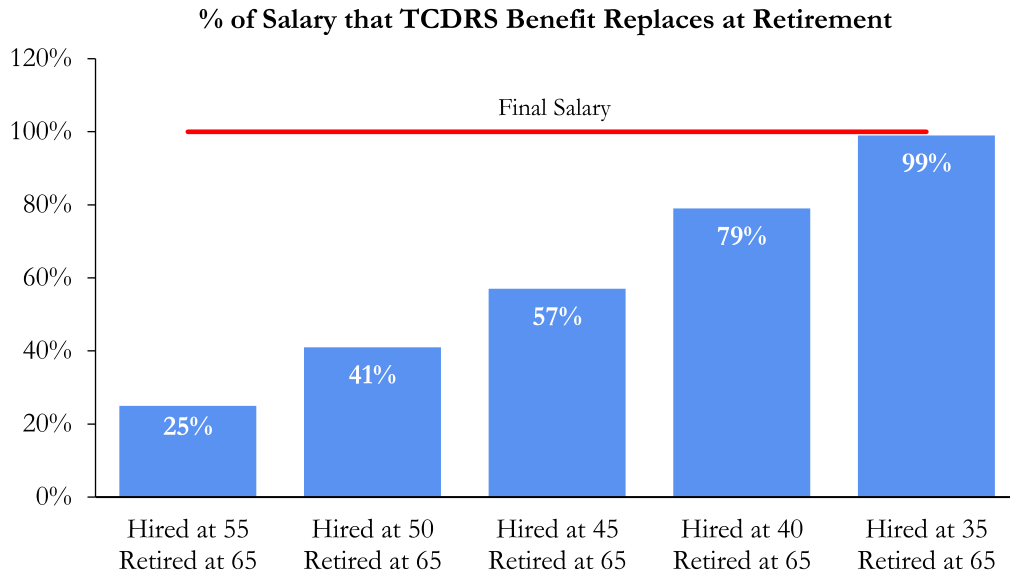
**Notes:**

Buyback adopted: 2000

Last COLA: 2023

## What You Are Providing

The TCDRS benefit is based on employee deposits, which earn 7% compound interest each year, and employer matching at retirement. The following chart shows the estimated TCDRS benefit as a percentage of final salary prior to retirement for a new hire:

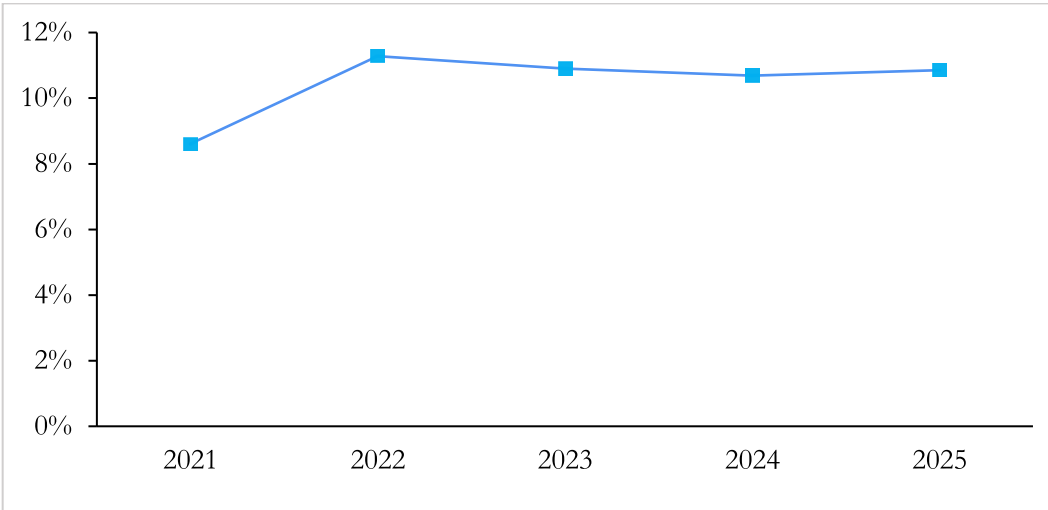


### Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through an employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at [TCDRS.org/Employer](https://www.tcdrs.org/Employer)).
- Based on Single Life benefit.

## Reasons for Rate Change

Below is a record of your required rate history for your retirement plan over the last five years.



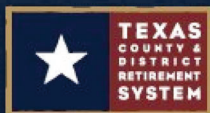
Reasons for Rate Change	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Rate	<b>8.61%</b>	<b>11.28%</b>	<b>10.90%</b>	<b>10.69%</b>
Plan Changes Adopted	0.00%	1.36%	0.00%	N/A
Investment Return	0.04%	-0.19%	0.32%	-0.01%
Elected Rate/Lump Sum	-0.62%	-0.60%	-0.56%	-0.25%
Demographic/Other Changes	0.07%	-0.49%	0.03%	0.42%
Assumptions/Methods	<u>3.18%</u>	<u>-0.46%</u>	<u>0.00%</u>	<u>0.00%</u>
Ending Rate	<b>11.28%</b>	<b>10.90%</b>	<b>10.69%</b>	<b>10.85%</b>
<b>Valuation Year</b>	2020	2021	2022	2023
<b>Funded Ratio</b>	99.1%	99.2%	99.6%	99.1%

Full details on the valuation calculations are included in the Dec. 31, 2023 Summary Valuation Report which will be available mid-May at [TCDRS.org/Employer](https://TCDRS.org/Employer).

## Next Steps

If you are interested in making plan changes, please contact your Employer Services Representative at 800-651-3848. Your benefit selections are due by Dec. 16, 2024.





# PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2025

Collin County Central Appraisal District

## CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	NO COLA	COLA 40% CPI	COLA 50% CPI
<b>Basic Plan Options</b>				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	150%	150%	150%	150%
<b>Retirement Eligibility</b>				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service	30 yrs of service	30 yrs of service
<b>Optional Benefits</b>				
Partial Lump-Sum Payment at Retirement	Yes	Yes	Yes	Yes
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	N/A	40% CPI	50% CPI
<b>Retirement Plan Funding</b>				
Normal Cost Rate	10.59%	10.59%	10.59%	10.59%
UAAL/(OAAL) Rate	0.26%	-0.08%	0.53%	1.25%
Required Rate	10.85%	10.51%	11.12%	11.84%
Elected Rate	13.25%	13.25%	13.25%	13.25%
Additional Employer Contribution	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00
<b>Total Contribution Rate</b>				
Retirement Plan Rate	13.25%	13.25%	13.25%	13.25%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.25%	13.25%	13.25%	13.25%
<b>Valuation Results</b>				
Actuarial Accrued Liability	\$58,979,836	\$58,979,836	\$59,604,526	\$60,270,827
Actuarial Value of Assets	\$58,434,498	\$58,806,591	\$58,806,591	\$58,806,591
Unfunded/(Overfunded) Actuarial Liability	\$545,338	\$173,245	\$797,935	\$1,464,236
Funded Ratio	99.1%	99.7%	98.7%	97.6%





Barton Oaks Plaza IV, Ste. 500  
 901 S. MoPac Expy.  
 Austin, TX 78746  
 (512) 328-8889  
 800-823-7782  
 Fax: (512) 328-8887  
 www.TCDRS.org

April 16, 2024

Mr. Brian Swanson  
 Deputy Chief Appraiser – Operations & Compliance  
 Collin County Central Appraisal District  
 250 Eldorado Pkwy  
 McKinney, TX 75069

Dear Mr. Swanson,

Thank you for contacting Texas County & District Retirement System (TCDRS) to ask about the funded status of your retirement plan. We have reviewed the information in aggregate for reasonableness; however, it has not been audited and may be subject to correction.

We have shown below your plan's estimated funding status as of January 1, 2024 on both an ongoing and a plan termination basis. The results are based on the same participant and asset information used in the December 31, 2023 actuarial valuation. The results will change over time as plan experience occurs.

#### Plan Funding Status as of January 1, 2024

	<u>Plan Liabilities</u>	<u>Plan Assets</u>	<u>Unfunded Amount (Liabilities – Assets)</u>	<u>Funding Ratio (Assets / Liabilities)</u>
<b>Ongoing Basis</b>	\$ 58,979,836	\$ 58,434,498	\$ 545,338	99.1%
<b>Estimated Plan Termination Basis</b>	\$ 60,024,000	\$ 58,368,000	\$ 1,656,000	97.2%

Your plan funding status on a termination basis is different from that of an on-going plan in several ways. In a termination, asset gains and losses are recognized immediately. In contrast, an on-going plan recognizes gains and losses on a smoothed basis in order to keep rates more stable from year to year. In addition, in a termination it is assumed that there will be no additional contributions made to the plan. Finally, when a plan terminates, all members become immediately vested and entitled to receive employer matching and other employer provided benefit credits.

If your plan were to terminate, the district would be required to fully fund the plan on a termination basis. In the event the district could not fully fund the liabilities, there would be a one-time reduction in benefits. Surplus plan assets, if any, would be refunded to the district after termination.

We are providing you with this information pursuant to your request and to assist you in performing your official duties. This data should be used only for the purposes intended (as stated above). No third party

Trustees

Mary Louise Nicholson  
*Chair*

Deborah M. Hunt  
*Vice-Chair*

Tammy Biggar  
 Chris Davis

Sammy Farias  
 Susan Fletcher

Kara Sands  
 Chris Taylor

Holly Williamson

Mr. Brian Swanson

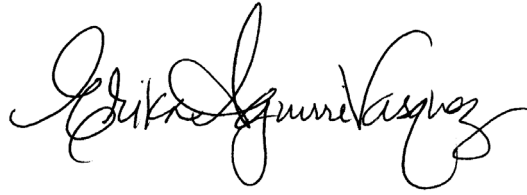
Page 2

April 16, 2024

should rely on this work product as this data is specific to the particular circumstances of Collin County Central Appraisal District. Third parties should not use this information to draw conclusions with respect to their own particular circumstances. Such third parties should engage TCDRS for information appropriate to their own specific needs.

Please contact us if you have any questions. We would be happy to assist you.

Sincerely,

A handwritten signature in black ink, appearing to read "Erika Aguirre Vasquez". The signature is fluid and cursive, with a large initial "E" and a long, sweeping tail.

Erika Aguirre Vasquez

Employer Services Representative

# **BOARD MEETING**

BOARD MEETING

BOARD MEETING

# **CONSENT AGENDA**

**D.**  
**MINUTES**

**May 23, 2024**

**MINUTES**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, May 23, 2024**

**MEETING LOCATION:** Central Appraisal District Office  
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room  
McKinney, Texas 75069

**MEMBERS PRESENT:** Richard Grady, Ronald Kelley, Brian Mantzey, Clint Pruett and  
Veronica Yost

**MEMBERS ABSENT:** Ken Maun

**APPROVAL OF MINUTES:** \_\_\_\_\_  
Chairman Secretary

**NATURE OF BUSINESS**

**I. 2025 BUDGET HEARING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
A.		
	1	Announcement by presiding officer whether the public hearing has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
B.		The Board of Directors conducted the second 2025 Budget Workshop which began at 7:00 a.m.
C.		Following discussion led by Chairman, Brian Mantzey, and Richard Grady, the second 2025 Budget hearing adjourned, concluding at 7:15 a.m.

**II. REGULAR MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
A.		<b>Call to Order</b>
	1	Meeting was called to order by Chairman, Brian Mantzey, and he announced that the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.

## MINUTES

### BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

#### B. Executive Session

Board recessed to executive session at 7:15 a.m., pursuant to Texas Government Code Sections 551.071, 551.072 and 551.074 for the following purpose(s):

- 1 Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with [the Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071.
- 2 Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
- 3 Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

Board reconvened to open session at 7:37 a.m.

#### C. Action on items discussed in executive session

- 1 N/A
- 2 No action taken regarding real property.
- 3 N/A

#### CONSENT AGENDA

Motion by Richard Grady to accept reports and approve action items contained in consent agenda. Seconded by Ronald Kelley. Motion carried.

D. Action taken: Board approved minutes from April 25, 2024 regular meeting.

E. Action taken: Board reviewed the April 2025 bills.

F. Action taken: Board reviewed and accepted the April 2025 financial reports.

G. Action taken: There were no checks requiring Chairman Mantzey's signature.

H. Action taken: Board reviewed and accepted the April 2024 report of checks and electronic transfers greater than \$25,000.

#### END OF CONSENT AGENDA



## MINUTES

### BOARD OF DIRECTORS

#### COLLIN CENTRAL APPRAISAL DISTRICT

- I. The Board agreed there was no need for a third workshop for the 2025 budget. Motion made by Ronald Kelley to schedule a special meeting on June 20, 2024 to conduct a Public Hearing for the 2025 Proposed Budget. Veronica Yost seconded the motion. Motion carried.
- J. Ryan Matthews, Deputy Chief - Technology, addressed the Board with a summary for outlining a security operations upgrade. Richard Grady made a motion to accept Mr. Matthews' request for the 2024 Security Operations Upgrade as presented. The motion was seconded by Clint Pruett. Motion carried.
- K. **Reports**
- 1 Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report. The following items were included in the report:
    - a) There were 114 Customer Service Surveys received in April. Residential Appraisers, Christie, Danielle, and Wesley were each commended by taxpayers for their excellent customer service.
    - b) Mr. Nickell provided an update regarding Mr. Tartaglino, who owns multiple properties in Collin County.
    - c) On May 13, 2024, Chief Appraiser, Marty Wright, received correspondence from TDLR that complaint #PTP20230007199 filed by Mr. Binit which was reported to the Board at the June 2023 Board of Directors meeting. The complaint is under review by prosecutor Nicole Burns.
  - 2 Brian Swanson, Deputy Chief - Business Operations & Compliance, presented the 2024 Protest filed Report on behalf of Stephanie Cave-Bernal, Deputy Chief - ARB, Customer Service, & Research.
  - 3 Per reporting requirements of Policy 1007, Mr. Swanson presented the Retirement System Management report.
  - 4 Mr. Swanson also provided a report on the generator installation timeline.
- L. **Chief Appraiser's Report**
- 1 Mr. Wright informed the Board of the 2024 publishing and printing requirements for the Collin Central Appraisal District - 2024 Property Protest and Appeal Procedures.
  - 2 Mr. Wright updated the Board regarding the release of the 2024 certified estimate of taxable values.
  - 3 General Comments

**MINUTES**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**II.**

**AUDIENCE**

**A.**

There were no public comments.

**CCAD staff in attendance:**

Marty Wright  
Tamera Glass  
Toni Bryan  
Valerie Hyden  
Nalia Rivera  
Brian Swanson  
Phil Greaux  
Ryan Matthews  
Stephanie Cave-Bernal  
Dana Wilson  
Elliot Bensed  
Jason Harris  
Paula Bensed  
Shane Cheek  
Shawn Tilley  
Wendy Gilliland  
Eric Grusendorf  
Erin Van Gundy  
Sara McAfee  
Robert Wood  
Taylor Hamilton  
Teresa Justus  
Sam Tharp  
Sama Abraham  
Chris Nickell

**Public in attendance:**

Mark Walsh, Saunders Walsh  
Robert Philo  
George Chollar

**III.**

The next meeting is a special meeting to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.  
Thursday, June 20, 2024  
7:00 a.m.

## **MINUTES**

### **BOARD OF DIRECTORS**

#### **COLLIN CENTRAL APPRAISAL DISTRICT**

#### **IV.**

Chairman, Brian Mantzey announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:09 a.m.

**E.**  
**BILLS**  
**PAID**

**May 2024**

BILLS PAID

BILLS PAID

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**May 2024**

Num	Date	Name	Amount
<b>May 24</b>			
ACH	05/03/2024	ADP INC	-3,900.70
ACH	05/15/2024	TCDRS	-174,772.66
ACH	05/15/2024	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
void	05/23/2024	AFLAC	0.00
5947	05/07/2024	ADAMS, ARSIA AHULIA	-2,250.00
5948	05/07/2024	AFFILIATED COM-NET, INC.	-1,545.44
5949	05/07/2024	AT&T - MAIN LOCAL	-255.17
5950	05/07/2024	AT&T - MAIN LOCAL	-1,934.99
5951	05/07/2024	BRENNAN, KEVIN	-84.42
5952	05/07/2024	DEX IMAGING	-540.00
5953	05/07/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
5954	05/07/2024	HOME DEPOT	-2,137.66
5955	05/07/2024	IN BLOOM	-122.00
5956	05/07/2024	MC PURE CLEANING, LLC	-9,010.00
5957	05/07/2024	NICKELL, CHRISTOPHER	-1,710.00
5958	05/07/2024	SHRED-IT USA LLC	-387.44
5959	05/07/2024	TEXAS ARCHIVES	-98.02
5960	05/07/2024	TRUE PRODIGY TECH SOLUTIONS LLC	-2,076.25
5961	05/07/2024	VARIVERGE LLC	-900.19
5962	05/07/2024	WASTE CONNECTIONS OF TEXAS	-310.74
5963	05/14/2024	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,314.45
5964	05/14/2024	DLT SOLUTIONS LLC	-1,126.28
5965	05/14/2024	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
5966	05/14/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,206.88
5967	05/14/2024	HERITAGE BROKERAGE SERVICES	-3,250.00
5968	05/14/2024	LEGAL SHIELD / ID SHIELD	-1,692.35
5969	05/14/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-278.50
5970	05/14/2024	PROSTAR SERVICES, INC	-280.77
5971	05/14/2024	SUPERIOR VISION OF TEXAS	-1,576.48
5972	05/14/2024	TOTAL BEVERAGE SYSTEMS	-375.00
5973	05/14/2024	WEX HEALTH INC	-164.00
5974	05/16/2024	AFFILIATED COMMUNITONS, INC.	-1,397.37
5975	05/16/2024	AT&T - FIBER	-49.78
5976	05/16/2024	COSTAR REALTY INFORMATION INC	-6,421.23
5977	05/16/2024	DEX IMAGING	-932.61
5978	05/16/2024	HEXAGON GEOSPATIAL	-900.12
5979	05/16/2024	JOPLIN'S	-787.50
5980	05/16/2024	MASSEY SERVICE, INC	-336.00
5981	05/16/2024	MYPRINTCHOICE	-670.00
5982	05/16/2024	VALBRIDGE PROPERTY ADVISORS	-6,000.00
5983	05/16/2024	VARIVERGE LLC	-68,446.41
5985	05/23/2024	AT&T - FIBER	0.00
5986	05/23/2024	AT&T - MOBILITY	-1,063.17
5987	05/23/2024	CITY OF MCKINNEY	-841.30
5988	05/23/2024	FIRST STOP HEALTH	-1,398.40
5989	05/23/2024	PAPERTONE ENTERPRISES LLC	-332.99
5990	05/23/2024	PROSTAR SERVICES, INC	-1,119.40
5991	05/23/2024	SPECTRUM ENTERPRISE	-1,356.12
5992	05/23/2024	TRABOLD COMPANY	-1,803.60
5993	05/23/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,192.50
5994	05/23/2024	ZOHO CORP	-1,434.00
5995	05/23/2024	AFLAC	-6,466.26
5996	05/23/2024	AT&T - FIBER	-1,591.31

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**May 2024**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
5997	05/23/2024	CASH	-300.00
5998	05/24/2024	BLUECROSS BLUESHIELD OF TEXAS	0.00
5999	05/24/2024	FALTYS, DIANNE	-301.45
6000	05/24/2024	IN BLOOM	-91.00
6001	05/24/2024	JOPLIN'S	-600.00
6002	05/24/2024	MYPRINTCHOICE	-90.00
6003	05/24/2024	SERVICE FIRST	-210.00
6004	05/24/2024	SHELL ENERGY SOLUTIONS	-5,599.10
6005	05/24/2024	VARIVERGE LLC	-2,154.94
6006	05/24/2024	BLUECROSS BLUESHIELD OF TEXAS	-135,510.81
6007	05/24/2024	BLUECROSS BLUESHIELD OF TEXAS	-46.24
6008	05/30/2024	CARD SERVICE CENTER	-4,035.27
6009	05/31/2024	CINTAS FIRST AID	-71.14
6010	05/31/2024	DEX IMAGING	-2,559.02
6011	05/31/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
6012	05/31/2024	VALBRIDGE PROPERTY ADVISORS	-6,000.00
6013	05/31/2024	VARIVERGE LLC	-88.96
6014	05/31/2024	PLANO OFFICE SUPPLY	-1,846.99
6015	05/31/2024	CINTAS MAT SERVICE	-584.70
6016	05/31/2024	CINTAS SANI CLEAN #163	-3,956.35
6017	05/31/2024	SAM'S CLUB	-1,508.12
6018	05/31/2024	STAPLES BUSINESS CREDIT	-3,647.25
8880038	05/01/2024	QUALITY PERSONNEL SERVICE	-20,314.60
8880054	05/07/2024	DAVIS, MARISA	-437.50
8880055	05/07/2024	DECK, RANDALL	-250.00
8880056	05/07/2024	DIAZ, STEPHEN ERIK	-875.00
8880057	05/07/2024	HENRY, JAMES	-562.50
8880058	05/07/2024	NEVAREZ, ALEJANDRO	-1,412.50
8880059	05/07/2024	TOYE, TERRY NEIL	-450.00
8880060	05/07/2024	ZEGADLO, MARC	-425.00
8880061	05/07/2024	BREWER, DEBORAH KIM	-450.00
8880062	05/07/2024	BREWER, DEBORAH KIM	-450.00
8880063	05/07/2024	BREWER, DEBORAH KIM	-450.00
8880064	05/07/2024	ESCOBAR, OMAR	-450.00
8880065	05/07/2024	MALLOU, CHRISTOPHER	-450.00
8880066	05/07/2024	WEST, SUBVET D	-450.00
8880067	05/07/2024	WEST, SUBVET D	-450.00
8880068	05/07/2024	HENDERSON LAW FIRM, KAMILAH	-450.00
8880069	05/07/2024	HENDERSON LAW FIRM, KAMILAH	-450.00
8880070	05/07/2024	QUALITY PERSONNEL SERVICE	-22,781.40
8880071	05/07/2024	SAUNDERS & WALSH, PLLC	-129,161.99
8880072	05/07/2024	WOOD, ROBERT	-63.86
8880073	05/08/2024	DESOTO, DAVID	-450.00
8880074	05/08/2024	WOOD, ROBERT	-105.32
8880075	05/15/2024	QUALITY PERSONNEL SERVICE	-26,406.73
8880076	05/14/2024	DAVIS, MARISA	-550.00
8880077	05/14/2024	DECK, RANDALL	-987.50
8880078	05/14/2024	HENRY, JAMES	-912.50
8880079	05/14/2024	NEVAREZ, ALEJANDRO	-1,387.50
8880080	05/14/2024	POLK, MATTHEW	-450.00
8880081	05/14/2024	THIGPEN, LESLIE MICHAEL	-437.50
8880082	05/21/2024	QUALITY PERSONNEL SERVICE	-40,379.43
8880083	05/21/2024	BUNDICK, FRANK	-412.50
8880084	05/21/2024	DAVIS, MARISA	-350.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**May 2024**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
8880085	05/21/2024	DECK, RANDALL	-875.00
8880086	05/21/2024	DIAZ, STEPHEN ERIK	-500.00
8880087	05/21/2024	JEFFCOAT, JARROD	-425.00
8880088	05/21/2024	NEVAREZ, ALEJANDRO	-900.00
8880089	05/30/2024	DECK, RANDALL	-812.50
8880090	05/30/2024	HENRY, JAMES	-450.00
8880091	05/30/2024	JEFFCOAT, JARROD	-525.00
8880092	05/30/2024	ZEGADLO, MARC	-450.00
8880093	05/29/2024	QUALITY PERSONNEL SERVICE	-43,875.59
9990170	05/21/2024	AUGUSTINE, JUDITH S	-868.37
9990171	05/21/2024	BELL, HENRY	-757.37
9990172	05/21/2024	BITTNER, NANCY M.	-1,090.37
9990173	05/21/2024	BLUM, JOSEPH	-504.91
9990174	05/21/2024	BRANHAM, ALLAN B	-757.37
9990175	05/21/2024	BYDLON, RICHARD	-757.37
9990176	05/21/2024	CHOLLAR, GEORGE W JR.	-3,791.37
9990177	05/21/2024	CHOWDHURY, NASIMA	-757.37
9990178	05/21/2024	CURFMAN, LAWRENCE A	-757.37
9990179	05/21/2024	DIVIRGILIO, RICHARD	-794.37
9990180	05/21/2024	FALTYS, DIANNE	-2,311.37
9990181	05/21/2024	FARTHING, KARYN	-2,163.37
9990182	05/21/2024	FERRILL, LAWRENCE R	-757.37
9990183	05/21/2024	FORD-BERGERON, CORINA	-757.37
9990184	05/21/2024	GRANGER, SUSIE	-757.37
9990185	05/21/2024	GROSS, MICHAEL	-757.37
9990186	05/21/2024	HANSON, THOMAS D	-757.37
9990187	05/21/2024	HARDIN, MARILYN CARLEEN	-757.37
9990188	05/21/2024	HARTMAN, BETTY	-905.37
9990189	05/21/2024	HAWKINS, YOLANDA	-757.37
9990190	05/21/2024	HILL, RICHARD	-757.37
9990191	05/21/2024	HOBART-WELBORN, JANET	-757.37
9990192	05/21/2024	HUBBARD, STEVEN L.	-757.37
9990193	05/21/2024	JARZABEK, DOROTA	-757.37
9990194	05/21/2024	JAYE, OLIN	-942.37
9990195	05/21/2024	KLICKMAN, JOHN MICHAEL	-757.37
9990196	05/21/2024	LASHER, DON W.	-757.37
9990197	05/21/2024	LEATCH, BERT J.	-831.37
9990198	05/21/2024	MAHER, KEVIN M	-757.37
9990199	05/21/2024	MAJZNER, CHARLOTTE	-757.37
9990200	05/21/2024	MARTINEZ, BARBARA	-757.37
9990201	05/21/2024	McANDREW, THOMAS	-757.37
9990202	05/21/2024	MCGEE, BEVERLY J	-632.37
9990203	05/21/2024	MORGAN, DAVID R.	-757.37
9990204	05/21/2024	MORTENSON, GEORGE R.	-757.37
9990205	05/21/2024	MUNDER, GWENDOLYN	-757.37
9990206	05/21/2024	PERRY, CRAIG N.	-831.37
9990207	05/21/2024	PERTLE, JEFFREY	-757.37
9990208	05/21/2024	PHILLIPS, KATHRYN H	-757.37
9990209	05/21/2024	PORTER, DAVID S.	-757.37
9990210	05/21/2024	PRYOR, JACK R	-757.37
9990211	05/21/2024	REICH, DANIEL	-757.37
9990212	05/21/2024	RICHARD, DAVID G.	0.00
9990213	05/21/2024	ROBINS, JANICE M.	-757.37
9990214	05/21/2024	SADLER, BRADLEY J	-504.91

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**May 2024**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
9990215	05/21/2024	SEALS, BRIAN	-757.37
9990216	05/21/2024	SHEPHERD, JERRY LYNN	-757.37
9990217	05/21/2024	SMITH, FLOYD W JR.	-504.91
9990218	05/21/2024	SODERSTROM, DEAN C	-757.37
9990219	05/21/2024	SWEGLES, DONALD	-757.37
9990220	05/21/2024	TALWAR, RAJEEV	-757.37
9990221	05/21/2024	TON, AZALIAH S W	-757.37
9990222	05/21/2024	TRAN, HUONG (RACHEL)	-757.37
9990223	05/21/2024	TREWIN, JAMES	-794.37
9990224	05/21/2024	TURANO, LOUIS R	-757.37
9990225	05/21/2024	TURNER, KENT M	-757.37
9990226	05/21/2024	WARD, FORREST	-757.37
9990227	05/21/2024	WHITT, NORMAN J	-541.91
9990228	05/21/2024	WOLFSON, LEWIS H	-757.37
9990229	05/21/2024	YARBOROUGH, DANA	-757.37
9990230	05/21/2024	YUEN, KOPEK	-757.37
9990231	05/21/2024	ZINN, THOMAS G	-2,348.37
9990232	05/30/2024	AUGUSTINE, JUDITH S	-810.00
9990233	05/30/2024	BELL, HENRY	-540.00
9990234	05/30/2024	BITTNER, NANCY M.	-810.00
9990235	05/30/2024	BLUM, JOSEPH	-540.00
9990236	05/30/2024	BRANHAM, ALLAN B	-540.00
9990237	05/30/2024	BYDLON, RICHARD	-540.00
9990238	05/30/2024	CHOLLAR, GEORGE W JR.	-1,365.00
9990239	05/30/2024	CHOWDHURY, NASIMA	-810.00
9990240	05/30/2024	CURFMAN, LAWRENCE A	-540.00
9990241	05/30/2024	DIVIRGILIO, RICHARD	-540.00
9990242	05/30/2024	FALTYS, DIANNE	-1,402.00
9990243	05/30/2024	FARTHING, KARYN	-540.00
9990244	05/30/2024	FERRILL, LAWRENCE R	-540.00
9990245	05/30/2024	FORD-BERGERON, CORINA	-540.00
9990246	05/30/2024	GRANGER, SUSIE	-540.00
9990247	05/30/2024	GROSS, MICHAEL	-540.00
9990248	05/30/2024	HANSON, THOMAS D	-540.00
9990249	05/30/2024	HARDIN, MARILYN CARLEEN	-810.00
9990250	05/30/2024	HARTMAN, BETTY	-540.00
9990251	05/30/2024	HAWKINS, YOLANDA	-810.00
9990252	05/30/2024	HILL, RICHARD	-540.00
9990253	05/30/2024	HOBART-WELBORN, JANET	-810.00
9990254	05/30/2024	HUBBARD, STEVEN L.	-540.00
9990255	05/30/2024	JARZABEK, DOROTA	-270.00
9990256	05/30/2024	JAYE, OLIN	-810.00
9990257	05/30/2024	KLICKMAN, JOHN MICHAEL	-540.00
9990258	05/30/2024	LASHER, DON W.	-270.00
9990259	05/30/2024	LEATCH, BERT J.	-810.00
9990260	05/30/2024	MAHER, KEVIN M	-810.00
9990261	05/30/2024	MAJZNER, CHARLOTTE	-810.00
9990262	05/30/2024	MARTINEZ, BARBARA	-540.00
9990263	05/30/2024	McANDREW, THOMAS	-540.00
9990264	05/30/2024	MCGEE, BEVERLY J	-540.00
9990265	05/30/2024	MORGAN, DAVID R.	-810.00
9990266	05/30/2024	MORTENSON, GEORGE R.	-270.00
9990267	05/30/2024	MUNDER, GWENDOLYN	-810.00
9990268	05/30/2024	PARKER, CHRISTI CRUMP	-810.00



**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**May 2024**

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Num	Date	Name	Amount
9990269	05/30/2024	PERRY, CRAIG N.	-270.00
9990270	05/30/2024	PERTLE, JEFFREY	-540.00
9990271	05/30/2024	PHILLIPS, KATHRYN H	-540.00
9990272	05/30/2024	PORTER, DAVID S.	-270.00
9990273	05/30/2024	PRYOR, JACK R	-810.00
9990274	05/30/2024	REICH, DANIEL	-540.00
9990275	05/30/2024	RICHARD, DAVID G.	-810.00
9990276	05/30/2024	ROBINS, JANICE M.	-810.00
9990277	05/30/2024	SADLER, BRADLEY J	-270.00
9990278	05/30/2024	SEALS, BRIAN	-540.00
9990279	05/30/2024	SMITH, FLOYD W JR.	-810.00
9990280	05/30/2024	SWEGLES, DONALD	-810.00
9990281	05/30/2024	TALWAR, RAJEEV	-540.00
9990282	05/30/2024	TON, AZALIAH S W	-810.00
9990283	05/30/2024	TRAN, HUONG (RACHEL)	-810.00
9990284	05/30/2024	TREWIN, JAMES	-540.00
9990285	05/30/2024	TURANO, LOUIS R	-810.00
9990286	05/30/2024	TURNER, KENT M	-540.00
9990287	05/30/2024	WARD, FORREST	-810.00
9990288	05/30/2024	WHITT, NORMAN J	-270.00
9990289	05/30/2024	WOLFSON, LEWIS H	-540.00
9990290	05/30/2024	YARBOROUGH, DANA	-540.00
9990291	05/30/2024	YUEN, KOPEK	-540.00
9990292	05/30/2024	ZINN, THOMAS G	-995.00
9990293	05/30/2024	RICHARD, DAVID G.	-831.37

**May 24**

**-916,710.24**

**F.**  
**FINANCIAL**  
**REPORTS**

**May 2024**

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

*For the One and Five Months Ended May 31, 2024*

Collin Central Appraisal District

Compiled Financial Statements

For the One and Five Months Ended May 31, 2024

**Contents**

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Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary  
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Board of Directors  
**Collin Central Appraisal District**  
250 Eldorado Parkway  
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the “District”) as of May 31, 2024 and for the one and five months ended May 31, 2024, which collectively comprise the District’s basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user’s conclusions about the District’s financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

*Vail + Park, P.C.*

Frisco, Texas

June 10, 2024

COLLIN CENTRAL APPRAISAL DISTRICT  
Statement of Net Position - Proprietary Fund  
May 31, 2024

<b>Assets</b>	
Current Assets:	
Cash & Cash Equivalents	\$ 14,448,558
Certificates of Deposit	18,494,978
Other Receivable	2,119,048
Prepaid Items	290,985
Total Current Assets	35,353,569
Noncurrent Assets:	
Land	1,387,232
Building	8,786,559
Computer Equipment	992,278
Furniture & Equipment	523,850
Software	797,859
Right-to-Use Assets	186,909
SBITA Assets	153,142
Less Accumulated Depreciation and Amortization	(4,818,433)
Net Pension Asset	2,129,604
Total Noncurrent Assets	10,139,000
Total Assets	45,492,569
 <b>Deferred Outflows of Resources</b>	
Deferred Outflow Related to TCDRS	4,608,773
 <b>Liabilities</b>	
Current Liabilities:	
Accounts Payable	376,247
Accrued Liability	100,000
Accrued Wages Payable	215,524
Unearned Revenue - Entities	8,534,518
Compensated Absences Payable	370,077
Operating Lease Liabilities, Current	42,090
SBITA Liabilities, Current	56,814
Total Current Liabilities	9,695,270
<b>Noncurrent Liabilities:</b>	
Operating Lease Liabilities, Net of Current Portion	28,582
SBITA Liabilities, Net of Current Portion	24,437
Total Noncurrent Liabilities	53,019
Total Liabilities	9,748,289
 <b>Deferred Inflow of Resources</b>	
Deferred Inflow Related to TCDRS	430,175
Total Deferred Inflows of Resources	430,175
 <b>Net Position</b>	
Net Investment in Capital Assets	7,857,473
Unrestricted - Designated	25,747,000
Unrestricted - Undesignated	6,318,405
Total Net Position	\$ 39,922,878

COLLIN CENTRAL APPRAISAL DISTRICT  
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund  
For the One and Five Months Ended May 31, 2024

	One Month Ended May 31, 2024	Five Months Ended May 31, 2024	Budget Fiscal Year 2024	Percentage of Budget	Remaining Budget
<b>Operating Revenues</b>					
Local Support	\$ 2,203,247	\$ 11,228,810	\$ 26,094,600	43.03%	\$ 14,865,790
Business Personal Property Rendition Penalty Revenue	30	55,591	-		(55,591)
Miscellaneous Revenue	763	3,149	-		(3,149)
<b>Total Revenues</b>	<u>2,204,040</u>	<u>11,287,550</u>	<u>26,094,600</u>	<u>43.26%</u>	<u>14,807,050</u>
<b>Operating Expenses</b>					
Salaries - Full Time					
Salaries - Part Time and Temp	1,274,857	4,643,845	13,950,900	33.29%	9,307,055
Overtime	81,236	165,842	598,600	27.70%	432,758
Payroll Taxes	31,250	43,945	140,000	31.39%	96,055
Auto Allowance	20,380	72,879	213,000	34.22%	140,121
Workman's Compensation	90,068	328,450	855,800	38.38%	527,350
Group Insurance	3,858	21,037	70,000	30.05%	48,963
Employee Retirement	184,951	944,833	2,877,000	32.84%	1,932,167
Unemployment Compensation	174,119	624,894	1,946,400	32.11%	1,321,506
Aerial Photography	-	5,679	50,000	11.36%	44,321
Appraisal Review Board	-	-	445,000	0.00%	445,000
Audit & Accounting	99,142	163,492	810,000	20.18%	646,508
Board of Directors Meeting	-	22,319	20,000	111.60%	(2,319)
Building Maintenance & Repairs	36	193	7,000	2.76%	6,807
Computer Maintenance	19,435	117,612	760,000	15.48%	642,388
Contract Services	2,540	130,729	375,000	34.86%	244,271
Equipment Repair & Maintenance	6,332	31,934	150,000	21.29%	118,066
General Insurance	3,071	11,618	52,000	22.34%	40,382
Legal Notices & Advertising	4,773	24,406	80,000	30.51%	55,594
Legal Services	-	7,101	37,000	19.19%	29,899
Postage	146,340	770,916	2,200,000	35.04%	1,429,084
Professional Services	25,255	300,782	520,000	57.84%	219,218
Registration & Dues	61,914	118,171	250,000	47.27%	131,829
Rent-Equipment	-	8,378	45,000	18.62%	36,622
Security	1,963	20,471	115,000	17.80%	94,529
Supplies & Materials	14,837	55,500	165,000	33.64%	109,500
Telephone, Internet, Data Cloud	26,526	246,614	570,000	43.27%	323,386
Travel & Education	12,869	55,603	300,000	18.53%	244,397
Utilities	1,339	18,110	125,000	14.49%	106,890
Equipment & Software - Non-Capital	6,751	41,222	141,900	29.05%	100,678
Depreciation and Amortization	60,084	289,419	1,275,000	22.70%	985,581
Contingency	21,681	108,403	-		(108,403)
Buy Down of Pension	-	-	250,000	0.00%	250,000
<b>Total Operating Expenses</b>	<u>2,375,607</u>	<u>9,394,397</u>	<u>29,794,600</u>	<u>32%</u>	<u>20,400,203</u>
<b>Operating Income (Loss)</b>					
<b>Nonoperating Income (Expenses)</b>					
Interest Income	-	-	400,000	0.00%	400,000
<b>Total Nonoperating Income &amp; Expenses</b>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>0.00%</u>	<u>400,000</u>
<b>Change in Net Position</b>					
Net Position, January 1	(171,567)	1,893,153	(3,700,000)	-51.17%	(5,593,153)
<b>Net Position, May 31, 2024</b>					
	169,927	657,925	-		(657,925)
	<u>169,927</u>	<u>657,925</u>	<u>-</u>		<u>(657,925)</u>
	(1,640)	2,551,078	(3,700,000)		
		<u>37,371,800</u>			
		<u>\$ 39,922,878</u>			

**G.**

**FUNDED ITEMS**

***BOARD OFFICER'S SIGNATURE REQUIRED***

**May 2024**





# Collin Central Appraisal District

Date: 6/13/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is written over the "From" line.

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
CK #6024	SHI GOVERNMENT SOLUTIONS	\$42,605.50

**H.**

**LARGE EXPENDITURES  
(GREATER THAN \$25,000)**

***APPROVED BY CHIEF APPRAISER, AS  
AUTHORIZED BY BOARD POLICY***

**May 2024**



# Collin Central Appraisal District

Date: 6/13/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser

For: May 2024

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	5/03/24	ADP (Payroll and taxes)	\$477,176.43
ACH	5/03/24	Saunders & Walsh	\$129,161.99
ACH	5/15/24	TCDRS	\$174,772.66
ACH	5/15/24	Quality Personnel Service	\$26,406.73
ACH	5/17/24	ADP (Payroll and taxes)	\$427,137.05
ACH	5/21/24	Quality Personnel Service	\$40,379.43
ACH	5/29/24	Quality Personnel Service	\$43,875.59
Ck #5983	5/16/24	Variverge LLC	\$68,446.41
Ck #6006	5/24/24	Blue Cross and Blue Shield	\$135,510.81

**I.**

**Resolution Adopting  
2025 Budget**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 87**

The Collin Central Appraisal District Board of Directors met in open session on June 20, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts the 2025 Budget, in the total amount of \$ \_\_\_\_\_, After conducting a Public Hearing on June 20, 2024. The budget takes effect January 1, 2025.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary

**J.**

**2025 Employer  
Contribution Rate  
TCDRS**



# Collin Central Appraisal District

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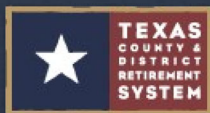
June 20, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser 

RE: Employer 2025 TCDRS Contribution Rate

Based on reporting to the Board during the 2025 budget workshops and the attached Plan Customizer summary from Texas County District Retirement System website, it is my recommendation that the Board adopt an employer contribution rate of 13.25% for 2025. For reference, the 2024 employer contribution rate is 13.25%.



# PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2025

Collin County Central Appraisal District

## CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	NO COLA	COLA 40% CPI	COLA 50% CPI
<b>Basic Plan Options</b>				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	150%	150%	150%	150%
<b>Retirement Eligibility</b>				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service	30 yrs of service	30 yrs of service
<b>Optional Benefits</b>				
Partial Lump-Sum Payment at Retirement	Yes	Yes	Yes	Yes
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	N/A	40% CPI	50% CPI
<b>Retirement Plan Funding</b>				
Normal Cost Rate	10.59%	10.59%	10.59%	10.59%
UAAL/(OAAL) Rate	0.26%	-0.08%	0.53%	1.25%
Required Rate	10.85%	10.51%	11.12%	11.84%
Elected Rate	13.25%	13.25%	13.25%	13.25%
Additional Employer Contribution	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00
<b>Total Contribution Rate</b>				
Retirement Plan Rate	13.25%	13.25%	13.25%	13.25%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.25%	13.25%	13.25%	13.25%
<b>Valuation Results</b>				
Actuarial Accrued Liability	\$58,979,836	\$58,979,836	\$59,604,526	\$60,270,827
Actuarial Value of Assets	\$58,434,498	\$58,806,591	\$58,806,591	\$58,806,591
Unfunded/(Overfunded) Actuarial Liability	\$545,338	\$173,245	\$797,935	\$1,464,236
Funded Ratio	99.1%	99.7%	98.7%	97.6%







# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 1134**

The Collin Central Appraisal District Board of Directors met in open session on June 20, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a 2025 employer contribution rate of 13.25%, for the Texas County District Retirement System (TCDRS), effective January 1, 2025.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary

**K.**  
**2025 Retiree COLA**



# Collin Central Appraisal District

June 20, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is positioned to the right of the "FROM:" line.

RE: Retiree COLA

It is my recommendation, based on the guidelines found in Policy 1007, that the Board should not grant a retiree COLA for budget year 2025.

The guidelines in Policy 1007 were formed to keep the District from receiving a "repeating COLA" district label under GASB68. Being designated a repeating COLA district drastically increases GASB 68 pension liability.

**L.**

**\$400,000 TCDRS Payment to  
Offset Future COLA Costs &  
Pension Liability**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 1135**

The Collin Central Appraisal District Board of Directors met in open session on June 20, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby authorizes the chief appraiser to make a lump sum payment in the amount of \$400,000 in the Texas County District Retirement System (TCDRS), during the fourth quarter of 2024. The purpose of the payment is to offset future COLA costs and Unfunded Actuarial Accrued Liability (UAAL).***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary

**M.**

**Designation of Reserve Funds**



# Collin Central Appraisal District

June 20, 2024

TO: Board of Directors  
FROM: Marty Wright, Chief Appraiser  
RE: Designation of Budget Reserve Funds

Based on discussions during the budget process and information from our year-end 2023 Audit, the following is my recommendation for the designation of reserve funds below the line.

DESIGNATED FUNDS	AMOUNT
Building Capital	\$12,300,000
Litigation	\$1,700,000
Litigation (Court Ordered Attorney Fees)	\$350,000
Technology (Hardware, Software & Cloud)	\$1,100,000
Ongoing Operations & Disaster Recovery	\$1,200,000
Insurance	\$500,000
TCDRS Pension Liability, Cease of Operations	\$3,150,000
TCDRS Pension 2.50% of Actuarial Liability	\$0
Future Election Services	\$1,700,000
2024 Budget Buy Down	\$3,700,000
2025 Budget Buy Down	\$3,700,000
<b>TOTAL DESIGNATED FUNDS</b>	<b>\$29,400,000</b>
<b>TOTAL UNDESIGNATED FUNDS</b>	<b>\$5,925</b>
<b>GRAND TOTAL RESERVE, (SUM OF DESIGNATED AND UNDESIGNATED FUNDS)</b>	<b>\$29,405,925</b>
<b>Committed Funds: TCDRS Pension Liability, 2024 Budget Buy Down and 2025 Budget Buy Down</b>	<b>-\$10,550,000</b>
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>	<b>\$18,855,925</b>

Attachment: Net Position summary from year-end 2023 Audit, page 4, showing Net Position Unrestricted of \$29,405,925.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-22 of this report.

**Other Information.** The individual fund statement provides a budgetary comparison statement for the proprietary fund. This statement can be found on pages 24-25 of this report.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets exceeded liabilities by \$37,371,800 at the close of the most recent fiscal year.

A portion of the District’s net position (21 percent) reflects its investment in capital assets (e.g. computers, furniture, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining balance of *unrestricted net position* \$29,405,925 may be used to meet the governments ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in both categories of net position for the government as a whole.

**COLLIN CENTRAL APPRAISAL DISTRICT – Net Position**

	2023	2022
Current & Other Assets	\$ 31,864,251	\$ 36,495,665
Capital Assets	8,163,716	7,754,469
Total Assets	40,027,967	44,250,134
Deferred Outflows of Resources	4,608,773	3,689,443
Current & Other Liabilities	6,266,847	6,713,541
Noncurrent Liabilities	567,918	507,115
Total Liabilities	6,834,765	7,220,656
Deferred Inflows of Resources	430,175	7,318,193
Net Position:		
Net Investment in Capital Assets	7,965,875	7,606,286
Unrestricted	29,405,925	25,794,442
Total Net Position	\$ 37,371,800	\$ 33,400,728





# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 1136**

The Collin Central Appraisal District Board of Directors met in open session on June 20, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby designates the following budget reserve funds below the line, as individually listed on the following page, effective June 20, 2024.***

<b>DESIGNATED FUNDS</b>	<b>AMOUNT</b>
Building Capital	\$12,300,000
Litigation	\$1,700,000
Litigation (Court Ordered Attorney Fees)	\$350,000
Technology (Hardware, Software & Cloud)	\$1,100,000
Ongoing Operations & Disaster Recovery	\$1,200,000
Insurance	\$500,000
TCDRS Pension Liability, Cease of Operations	\$3,150,000
TCDRS Pension 2.5% of Actuarial Liability	\$0
Future Election Services	\$1,700,000
2024 Budget Buy Down	\$3,700,000
2025 Budget Buy Down	<u>\$3,700,000</u>
<b>TOTAL DESIGNATED FUNDS</b>	<b>\$29,400,000</b>
<b>TOTAL UNDESIGNATED FUNDS</b>	<b><u>\$5,925</u></b>
<b>GRAND TOTAL RESERVE, (Designated and Undesignated)</b>	<b>\$29,405,925</b>
<b>Committed Funds: TCDRS Pension Liability, 2024 &amp; 2025 Budget Buy Downs</b>	<b>-\$10,550,000</b>
<b>GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL</b>	<b>\$18,855,925</b>

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

(and/or) \_\_\_\_\_  
Brian Mantzey-Chairman

\_\_\_\_\_  
Ronald Kelley-Secretary

**N.**

**Property Tax Code 41.12**

**10% Under Protest Resolution**

**ARB Approve Appraisal Records**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 1137**

The Collin Central Appraisal District Board of Directors met in open session on June 20, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a Resolution pursuant to Section 41.12 of the Property Tax Code, as set forth on the following page, to enable the Appraisal Review Board to approve the 2024 Appraisal Records when 10%, or less, of appraised value remains under protest.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary

**COLLIN CENTRAL APPRAISAL DISTRICT  
RESOLUTION 2024-1137**

**A RESOLUTION AUTHORIZING ARB APPROVAL OF APPRAISAL RECORDS  
UNDER SECTION 41.12( c) (2) OF THE PROPERTY TAX CODE**

**WHEREAS**, on or before July 20, 2024 the Collin County Appraisal Review Board (ARB) is required to approve the appraisal records for Collin County, Texas for the tax year 2023; and

**WHEREAS**, the ARB must have completed hearing substantially all timely filed protests and may not approve the records on that date if the sum of the appraised values, as determined by the Chief Appraiser, on which a protest has been filed, but not determined, exceeds more than five percent (5%) of the total appraised value of all other taxable properties in Collin County; and,

**WHEREAS**, due to the volume of protests filed for tax year 2024 and the potential inability the ARB hear all filed protests on or before July 20, 2024 to meet the five percent (5%) threshold required for the ARB to timely approve the appraisal record; and,

**WHEREAS**, the Texas Property Tax Code allows the Board of Directors of an appraisal district in counties with a population of at least one million residents to provide that the ARB may approve the appraisal records if the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been file, but not determined, does not exceed ten percent (10%) of the total appraised values of all the properties in the county; and,

**NOW, THEREFORE, BE IT RESOLVED BY THE COLLIN COUNTY CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS:**

1. Due to the possible inability of the ARB to schedule and resolve substantially all of the timely filed protests for tax year 2024 in order to meet the five percent (5%) threshold of unresolved protests required by Section 41.12(b) of the Property Tax Code it is in the best interest of the District to provide that the ARB may approve the records of the Collin County Central Appraisal District if the unresolved protests are less than ten percent (10%) as set forth in Section 41.12 (c )(2) of the Code.
2. The Collin County ARB is hereby authorized to approve the appraisal records for Collin County, Texas for the tax year 2024 provided that the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been filed but not determined does not exceed ten percent (10%) of the total appraised value of all other taxable properties in the County.

**RESOLVED BY THE BOARD OF DIRECTORS OF THE COLLIN COUNTY  
CENTRAL APPRAISAL DISTRICT ON THIS \_\_\_\_\_ DAY OF JUNE 2024.**

\_\_\_\_\_  
**Secretary**

\_\_\_\_\_  
**Chairman**

**O.**

**Renewal of Texas Smartbuy  
Membership**



# Texas SmartBuy Membership Program

## Texas SmartBuy Membership Application

Please complete this form and return it to [members@cpa.texas.gov](mailto:members@cpa.texas.gov)

### Contact Information

*Name of Primary Contact & Title:	*Name of Secondary Contact & Title:
*Primary Contact Email Address:	*Secondary Contact Email Address:
Shared Phone Number:	Shared Email box:

**Note:** Please list TWO individuals who will receive all correspondence from CPA. Asterisks denote mandatory fields.

### Organization/Qualified Entity Information

Organization/Entity Name:	
Address:	
Phone number:	Fax number:

### Superusers

Please add contact information for two individuals who will be Superusers.  
Who are Superusers? (Must be set up, edited, and deactivated by Texas SmartBuy Help Desk)

- Can have a Purchaser or Non-Purchaser Role
- Can add and deactivate addresses to the entity address book
- Can edit user roles and application access
- Can add new entity users other than Superuser
- Can deactivate entity users
- Cannot change user email address (contact Texas SmartBuy Help Desk)

**Note:** Please list two individuals (mandatory) who will be Superusers for your organization. May differ from authorized individuals.

*Name of Superuser: (#1)	*Name of Superuser: (#2)
*Email Address:	*Email Address:
*Phone Number:	*Phone Number:





# Texas SmartBuy Membership Program

## Texas SmartBuy Membership Application (concluded)

*Role: Select One for Each User	
Superuser #1	Superuser #2
<input type="radio"/> Agency View Only <ul style="list-style-type: none"> <li>• Can view any POs created by their entity.</li> <li>• This access is good for users like accounts payable or others that need to view POs but aren't in a purchaser role.</li> <li>• These users don't typically have access to other SPD applications.</li> </ul>	<input type="radio"/> Agency View Only <ul style="list-style-type: none"> <li>• Can view any POs created by their entity.</li> <li>• This access is good for users like accounts payable or others that need to view POs but aren't in a purchaser role.</li> <li>• These users don't typically have access to other SPD applications.</li> </ul>
<input type="radio"/> Agency Purchaser <ul style="list-style-type: none"> <li>• Can create POs.</li> <li>• Can view and edit any PO for their entity.</li> <li>• Can cancel any PO for their entity.</li> </ul>	<input type="radio"/> Agency Purchaser <ul style="list-style-type: none"> <li>• Can create POs.</li> <li>• Can view and edit any PO for their entity.</li> <li>• Can cancel any PO for their entity.</li> </ul>
Payment Details	
<p>The annual membership fee for participation in the Texas SmartBuy Membership Program is:  <b>\$100 – Fee is non-refundable.</b></p> <p>Check made payable to "Texas Comptroller of Public Accounts"</p> <p><b>Please mail check to:</b>            Texas Comptroller of Public Accounts            P.O. Box 13528            Austin, TX 78711</p> <p><b>Please return this form with payment and all required documents with signatures.</b></p> <p><b>Note:</b> Please allow up to two weeks for internal processing at our offices.</p> <p>Questions? Please contact our office at 512-463-3368 or <a href="mailto:members@cpa.texas.gov">members@cpa.texas.gov</a></p>	







# Texas SmartBuy Membership Program

## Resolution

State of Texas, County of \_\_\_\_\_

(County Entity Located In)

Whereas, the Texas Comptroller of Public Accounts is authorized to provide purchasing services for local governments pursuant to §§271.082 and 271.083 of the Local Government Code.

Whereas, the \_\_\_\_\_  
(Enter Board of Directors, City Council, Commissioner's Court, School Board, etc.)

of \_\_\_\_\_, is a:  
(Enter Name of Qualified Applicant/Entity)

### (Check One of the Following)

- |  |  |
|--|--|
| <input type="radio"/> Appraisal District                           | <input type="radio"/> Charter/Academy School                       |
| <input type="radio"/> Community Supervision/Corrections Department | <input type="radio"/> Council of Governments/Planning Commissions  |
| <input type="radio"/> County                                       | <input type="radio"/> Education Service Center                     |
| <input type="radio"/> Fire Prevention District                     | <input type="radio"/> Hospital District                            |
| <input type="radio"/> Judicial District                            | <input type="radio"/> Junior/Community College                     |
| <input type="radio"/> Library District                             | <input type="radio"/> Mental Health/Mental Disability Organization |
| <input type="radio"/> Municipality                                 | <input type="radio"/> School District                              |
| <input type="radio"/> State-funded Assistance Organization         | <input type="radio"/> Texas Rising Star Care Provider              |
| <input type="radio"/> Special District                             | <input type="radio"/> Utility District                             |
| <input type="radio"/> Emergency Service                            | <input type="radio"/> Drainage                                     |
| <input type="radio"/> Housing                                      | <input type="radio"/> Municipal                                    |
| <input type="radio"/> Political Subdivision                        | <input type="radio"/> Special                                      |
| <input type="radio"/> Port or Transportation Authority             |  |
| <input type="radio"/> Workforce Development Board                  |  |

defined as an entity qualified to participate in the Texas SmartBuy Membership Program of the Texas Comptroller of Public Accounts pursuant to §271.081 of the Local Government Code.

\_\_\_\_\_ and  
Primary Contact and Title

Secondary Contact and Title

is/are authorized to execute all documentation for \_\_\_\_\_ pertaining to its participation in the  
(Entity Name)

Texas Comptroller of Public Accounts Cooperative Purchasing Program; and

Whereas, \_\_\_\_\_ acknowledges its obligation to pay annual participation fees established by the  
(Entity Name)

Texas Comptroller of Public Accounts.

Now, Therefore Be it Resolved, that request be made to the Texas Comptroller of Public Accounts to approve  
\_\_\_\_\_ for participation in the Texas Comptroller of Public Accounts Cooperative Purchasing Program.  
(Entity Name)

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by \_\_\_\_\_  
(Entity Name)

By: \_\_\_\_\_  
Signature of Chair

Printed Name and Title of Chair

Signature of Primary Contact  
*Ryan Matthews*

Printed Name and Title of Primary Contact

Signature of Secondary Contact

Printed Name and Title of Secondary Contact



**P.**

**2024 Budget**


**Line-item transfer**



# Collin Central Appraisal District

June 13, 2024

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: 2024 Budget line-item transfers

FUND NAME	2024 BUDGET	ACTUAL YTD AS OF 5/31/2024	BUDGET BALANCE 5/31/2024	PROJECTED COST REMAINING	PROJECTED LINE ITEM (SHORTFALL) OR OVERAGE	ADJUSTED LINE ITEM TOTAL REQUESTED (ROUNDED)
Accounting/Audit - #5220	\$20,000	\$22,319	-\$2,139	-\$11,861	-\$14,000	\$14,000
					<b>FUNDS NEEDED</b>	<b>CONTINGENCY BALANCE</b>
Contingency - #7000	\$250,000	\$0			-\$14,000	\$236,000

Governmental Accounting Standards Board (GASB) added additional requirements in 2023. The GASB requirements were outside the scope of the audit engagement, which resulted in CCAD adding an addendum for services earlier this year.

Due to Kerby & Kerby, PLLC exiting the governmental realm of services, they were no longer able to fulfill the long-standing engagement with CCAD which provided our monthly Compilation Reports. These reports are included in the Board's consent agenda each month. CCAD has contracted with Vail & Park, our current auditing firm, to provide this service. After years without an increase from Kerby & Kerby, the new contracted amount with Vail & Park is significantly higher than the 2024 budget for Auditing and Accounting.



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 1138**

The Collin Central Appraisal District Board of Directors met in open session on June 20, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby approves the line-item transfer within the 2024 budget, as listed on the following page, effective immediately.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary



# Collin Central Appraisal District

June 20, 2024

FUND NAME	2024 BUDGET	ACTUAL YTD AS OF 5/31/2024	BUDGET BALANCE 5/31/2024	PROJECTED COST REMAINING	PROJECTED LINE ITEM (SHORTFALL) OR OVERAGE	ADJUSTED LINE ITEM TOTAL REQUESTED (ROUNDED)
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					<b>FUNDS NEEDED</b>	<b>CONTINGENCY BALANCE</b>
Contingency - #7000	\$250,000	\$0			-\$14,000	\$236,000

# REPORTS

REPORTS

REPORTS



# Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: June 20, 2024

- 1) We have had 5 TLO Protests this filed since hearing started May 22<sup>nd</sup>:
- 2) Mr Tartaglino has not yet provided information of protest and will try to come in for the August Board of Directors meeting concerning "several issues outside the scope of 41.41".
- 3) We received 48 comment cards in May vs 100 in May 2023. No-Show rates are up, and Agents are doing a greater percentage of homeowner protests.
- 4) I have included a YTD recap of all Customer Service Surveys since December 2021 broken down by category. With 1782 cards with 25 category choices, 8910 possible checked boxes:

8428	Excellent
148	Satisfactory
49	Needs improvement
81	Unsatisfactory
204	Not marked



### Customer Service Survey

#### Recap

Month/ Year	Cards received	Possible Checked	Excellent	Satisfactory	Needs Imp.	Unsatisfactory	N/A
<b>12.2021</b>	5	25	25	0	0	0	0
TTL 2021	5	25	25	0	0	0	0
Jan-22	31	155	146	3	1	1	4
Feb-22	31	155	155				
Mar-22	29	145	138	6			1
Apr-22	62	310	293	5		4	8
May-22	93	465	449	5	3	8	
Jun-22	66	330	301	5	5	15	4
Jul-22	31	155	145	1	2	7	
Aug-22	31	155	148		1	6	
Sep-22	31	155	148	1			6
Oct-22	32	160	145		4	7	4
Nov-22	25	125	122				3
Dec-22	44	220	217	3			
<b>TTL 2022</b>	<b>506</b>	<b>2530</b>	<b>2407</b>	<b>29</b>	<b>16</b>	<b>48</b>	<b>30</b>
Jan-23	57	285	277	4	1	0	3
Feb-23	50	250	240	7	0	3	0
Mar-23	88	440	416	12	4	0	8
Apr-23	97	485	454	8	0	5	18
May-23	108	540	484	27	7	8	14
Jun-23	82	410	376	12	3	2	17
Jul-23	62	310	298	2	0	0	10
Aug-23	40	200	186	1	3	1	9
Sep-23	43	215	197	6	4	0	8
Oct-23	60	300	286	3	0	5	6
Nov-23	113	565	536	5	4	6	14
Dec-23	70	350	340	5	0	0	5
<b>TTL 2023</b>	<b>870</b>	<b>4350</b>	<b>4090</b>	<b>92</b>	<b>26</b>	<b>30</b>	<b>112</b>
Jan-24	82	410	393	9	0	0	8
Feb-24	73	365	358	4	0	0	3
Mar-24	86	430	401	10	2	1	16
Apr-24	112	560	520	4	0	1	35
May-24	48	240	234		5	1	
Jun-24							
Jul-24							
Aug-24							
Sep-24							
Oct-24							
Nov-24							
Dec-24							
<b>TTL 2024</b>	<b>401</b>	<b>2005</b>	<b>1906</b>	<b>27</b>	<b>7</b>	<b>3</b>	<b>62</b>



