



**2024 BUDGET WORKSHOP**

**and**

**REGULAR**

**BOARD OF DIRECTORS MEETING**

**May 25, 2023**

# **MEETING NOTICE & AGENDA**

**NOTICE OF BUDGET WORKSHOP  
and  
NOTICE OF REGULAR MEETING**

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

**(CONDUCTED ONSITE & TELEPHONICALLY)**

Notice is hereby given that on the 25th day of May 2023, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a 2024 budget workshop 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 Conference ID: 800 277 280#. 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. The Board's agenda packet is available on the District's public website: <https://collincad.org/boards/bod>  
On this 17th day of May 2023, 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

### 2024 BUDGET WORKSHOP AND REGULAR MEETING - Conducted at CENTRAL APPRAISAL DISTRICT OFFICE 250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room McKinney, Texas 75069

7:00 a.m. Thursday, May 25, 2023

#### I. 2024 BUDGET WORKSHOP

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
A.		<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>Conduct 2024 BUDGET WORKSHOP</b>
C.		<b>Adjourn 2024 BUDGET WORKSHOP</b>

#### II. REGULAR MEETING

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
A.		<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.
B.		<b>Executive Session</b>
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.

## **AGENDA**

### **BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT**

- 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 April 27, 2023 regular meeting.**

#### **E. Review of April 2023 bills.**

#### **F. Review of April 2023 financial reports.**

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

#### **H. Review report of April 2023 checks and electronic transfers greater than \$25,000.**

#### **END OF CONSENT AGENDA**

#### **I. Discuss and vote on conducting a third 2024 budget workshop or scheduling a Public Hearing for the 2024 Proposed Budget.**



## **AGENDA**

### **BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT**

#### **J. Reports**

- 1 Taxpayer Liaison Officer Report
- 2 2023 Protest filed with Appraisal Review Board (ARB) Report
- 3 Quarterly Arbitration Report 1st Quarter 2023
- 4 PVS Update Report
- 5 Retirement System Management report, as required by Policy #1007
- 6 Building Renovations Report

#### **K. Chief Appraiser's Report**

- 1 2023 Certified Estimate of Taxable Value
- 2 General Comments

#### **II. AUDIENCE**

- A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.

#### **III. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

#### **IV. ADJOURNMENT**

# CONSENT AGENDA

# **D. MINUTES**

**April 27, 2023**



**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Thursday, April 27, 2023**

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

**MEMBERS PRESENT:** Ron Carlisle, Brian Mantzey, Ken Maun, Gary Rodenbaugh and  
Carson Underwood

**MEMBERS ABSENT:** Ronald Kelley

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

**NATURE OF BUSINESS**

**I. 2024 BUDGET WORKSHOP**

ITEM #	SUB #	ITEM DESCRIPTION
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.		Conducted 2024 BUDGET WORKSHOP, which began at 7:00 a.m.
C.		Adjourned 2024 BUDGET WORKSHOP, which concluded at 7:35 a.m.

**II. REGULAR MEETING**

ITEM #	SUB #	ITEM DESCRIPTION
A.		<b>Call to Order 7:35 a.m.</b>
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, 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.
B.		<b>Executive Session</b>
		There was no need for an executive session.

## **MINUTES**

### **BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT**

- C. Action on items discussed in executive session**
- 1 N/A
  - 2 N/A
  - 3 N/A

#### **CONSENT AGENDA**

Motion by Brian Mantzey to accept reports and approve action items contained in consent agenda. Seconded by Carson Underwood. Motion carried.

- D.** Action taken: Board approved minutes from March 23, 2023 regular board meeting.
- E.** Action taken: Board reviewed the March 2023 bills.
- F.** Action taken: Board reviewed and accepted the March 2023 financial reports.
- G.** Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.
- H.** Action taken: Board reviewed and accepted the March 2023 report of checks and electronic transfers greater than \$25,000.

#### **END OF CONSENT AGENDA**

- I.** The Board received the District's 2022 financial audit report performed by Vail & Park P.C., presented by Mike Vail, CPA, Managing Shareholder, Vail & Park P.C. No action was needed.
- J.** Item presented at the March 23, 2023 board meeting, "Discuss and vote on amending Policy #1072-Taxing Unit Late Payments," was brought back before the Board to be readdressed. Brian Swanson, Deputy Chief of Operations & Compliance, recounted the presentation of Policy #1072; furthermore, proposing no changes or amendments will be made and the policy will remain as adopted by the Board on December 18, 2018. He outlined and addressed the questions and recommendations brought forth by the Board at last month's presentation. Mr. Swanson affirmed Policy #1072 will be enforced as written with internal procedures enacted. Carson Underwood reconfirmed Policy #1072 is to remain as is. Ken Maun motioned to approve Policy #1072 as is, reconfirming the allocation payment status is reported to the Board as soon as it is available. Mr. Underwood seconded the motion. Motion carried.

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

- K.** Ron Carlisle moved to schedule the second 2024 Budget Workshop in conjunction with the May 25, 2023 regular board meeting. Carson Underwood seconded the motion. Motion carried.

**L. Reports**

- 1 Chris Nickell, Taxpayer Liaison Officer, presented the TLO Monthly Status Report, summarizing his review of the Customer Service Survey cards received in February.
- 2 Mr. Nickell also presented the Monthly TDLR Status Report. There were no new issues to report, and no ongoing cases.
- 3 Toni Bryan, Director of Operations, presented the 1st Quarter 2023 Investment Report.
- 4 Ms. Bryan also presented the 2023 1st Quarter Collateral Report.
- 5 The Active Vendor List 2023 1st Quarter Vendor Report was presented by Ms. Bryan.
- 6 Mr. Swanson presented the 2023 1st Quarter Litigation Report.
- 7 Mr. Swanson also presented the Litigation Cost Report, Legal Expense Summary YTD as of (3/31/2023).

**M. Chief Appraiser's Report**

- 1 Mr. Wright gave a summary of the 2023 real property value notices mailing, outlining the 2023 Notice of Appraised Value schedule and Informal Appraisal Review process.
- 2 Mr. Wright briefed the Board on the 2023 Preliminary Estimate of Taxable Value also providing the final count of the attendance at the 2023 Appraisal Project meeting.
- 3 General Comments

**III.**

**AUDIENCE**

- A.** There were no public comments.

**CCAD staff in attendance:**

Marty Wright  
Tamera Glass  
Toni Bryan  
Valerie Hyden  
Brian Swanson  
Phil Greaux  
Ryan Matthews  
Stephanie Cave-Bernal  
Brad Richards  
Dana Wilson

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

Elliot Bensed  
Eric Grusendorf  
Jason Harris  
Paula Bensed  
Shane Cheek  
Shawn Tilley  
Tina Castillo  
Wendy Gilliland  
Cindy Smith  
Erin Van Gundy  
Jamie Worth  
Robert Wood  
Teresa Justus  
Chris Nickell

**Public in attendance:**

Mark Vail, Vail & Park P.C.

- IV.** The next meeting is to be held immediately following the 2023 2nd Budget Workshop 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, May 25, 2023  
7:00 a.m.
- V.** Chairman, Gary Rodenbaugh, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:26 a.m.

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

**April 2023**

BILLS PAID

BILLS PAID

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**April 2023**

Num	Date	Name	Amount
<b>Apr 23</b>			
ACH	04/04/2023	LAYER 2 GmbH	-2,541.50
ACH	04/07/2023	ADP INC	-3,398.55
ACH	04/15/2023	TCDRS	-151,042.44
ACH	04/04/2023	CARD SERVICE CENTER	-10,000.00
9606	04/06/2023	MORGAN, DAVID R.	-270.00
54885	04/04/2023	ARMSTRONG, WILLIAM	-412.50
54886	04/04/2023	BORTON, BRIAN K	-412.50
54887	04/04/2023	DAVIS, MARISA	-437.50
54888	04/04/2023	DIAZ, STEPHEN ERIK	-412.50
54889	04/04/2023	ZEGADLO, MARC	-412.50
54890	04/04/2023	AFFILIATED COM-NET, INC.	-1,525.82
54891	04/04/2023	AT&T (MAIN LOCAL)	-1,895.47
54892	04/04/2023	AT&T (MAIN LOCAL)	-240.26
54893	04/04/2023	BCC SOFTWARE	-4,207.55
54894	04/04/2023	DELL MARKETING	-4,690.00
54895	04/04/2023	DSS	-92.40
54896	04/04/2023	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
54897	04/04/2023	HUMETRICS HOLDING INC	-525.00
54898	04/04/2023	INDECO SALES, INC.	-1,313.00
54899	04/04/2023	INTEX ELECTRICAL CONTRACTORS, INC	-480.00
54900	04/04/2023	MC PURE CLEANING, LLC	-7,775.00
54901	04/04/2023	PITNEY LEASE	-9,181.35
54902	04/04/2023	QUALITY PERSONNEL SERVICE	-2,826.97
54903	04/04/2023	SENA, RANDAL	-105.00
54904	04/04/2023	SHRED-IT USA LLC	-2,691.92
54905	04/04/2023	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
54906	04/04/2023	UBISTOR, INC.	-4,942.40
54907	04/06/2023	BREWER, DEBORAH KIM	-750.00
54908	04/06/2023	BREWER, DEBORAH KIM	-450.00
54909	04/06/2023	GRIFFITH JR BOBBY	-750.00
54910	04/06/2023	GRIFFITH JR BOBBY	-450.00
54911	04/06/2023	GRIFFITH JR BOBBY	-450.00
54912	04/06/2023	GRIFFITH JR BOBBY	-450.00
54913	04/06/2023	GRIFFITH JR BOBBY	-450.00
54914	04/06/2023	GRIFFITH JR BOBBY	-450.00
54915	04/06/2023	HERITAGE BROKERAGE SERVICES	-13,500.00
54916	04/06/2023	IN BLOOM	-106.00
54917	04/06/2023	MYPRINTCHOICE	-705.00
54918	04/06/2023	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-974.78
54919	04/06/2023	PROSTAR SERVICES, INC	-449.62
54920	04/06/2023	STAR LOCAL MEDIA	-333.00
54921	04/06/2023	TEXAS ARCHIVES	-98.02
54922	04/06/2023	VARIVERGE LLC	-1,414.10
54923	04/06/2023	WASTE CONNECTIONS OF TEXAS	-310.74
54924	04/11/2023	ARMSTRONG, WILLIAM	-400.00
54925	04/11/2023	REDWINE, RODNEY D	-450.00
54926	04/11/2023	THIGPEN, LESLIE MICHAEL	-412.50
54927	04/11/2023	ZEGADLO, MARC	-412.50
54928	04/11/2023	ACTIVE SHOOTER PREVENTION PROJECT, LLC	-2,000.00
54929	04/11/2023	BEE LINE SERVICES	-450.00
54930	04/11/2023	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,226.35
54931	04/11/2023	DIAZ, TIFFANY	-407.70
54932	04/11/2023	DSS FIRE INC	-90.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**April 2023**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
54933	04/11/2023	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
54934	04/11/2023	HEXAGON GEOSPATIAL	-857.28
54935	04/11/2023	IN BLOOM	-238.00
54936	04/11/2023	JOPLIN'S	-325.00
54937	04/11/2023	QUALITY PERSONNEL SERVICE	-5,442.53
54938	04/11/2023	SAUNDERS & WALSH, PLLC	-95,963.59
54939	04/11/2023	SENA, RANDAL	-195.00
54940	04/11/2023	SUPERIOR VISION OF TEXAS	-1,493.34
54941	04/11/2023	WEX HEALTH INC	-154.70
54942	04/11/2023	SAN MIGUEL GRILL	-3,712.50
54943	04/12/2023	AFLAC	-5,435.26
54944	04/13/2023	ADVANCED STANCHIONS, INC	-2,515.00
54945	04/13/2023	DEX IMAGING	-363.27
54946	04/13/2023	INSURICA EXPRESS	-50.00
54947	04/13/2023	PAPERTONE ENTERPRISES LLC	-317.88
54948	04/13/2023	TAAD	-121.50
54949	04/13/2023	TEXAS SECRETARY OF STATE	-21.00
54950	04/18/2023	BORTON, BRIAN K	-850.00
54951	04/18/2023	POLK, MATTHEW	-425.00
54952	04/18/2023	THIGPEN, LESLIE MICHAEL	-412.50
54953	04/18/2023	VENABLE, JOHNATHAN	-412.50
54954	04/18/2023	AT&T MOBILITY	-1,311.66
54955	04/18/2023	DSS	-705.39
54956	04/18/2023	HERITAGE BROKERAGE SERVICES	-4,500.00
54957	04/18/2023	INDECO SALES, INC.	-1,253.00
54958	04/18/2023	LEGAL SHIELD / ID SHIELD	-1,482.90
54959	04/18/2023	MARSHALL & SWIFT	-1,439.95
54960	04/18/2023	PLANO PEST CONTROL	-450.00
54961	04/18/2023	QUALITY PERSONNEL SERVICE	-7,244.87
54962	04/18/2023	SENA, RANDAL	-315.00
54963	04/18/2023	SERVICE FIRST	-159.00
54964	04/18/2023	DIAZ, TIFFANY	-516.42
54965	04/19/2023	FIRST STOP HEALTH	-1,278.80
54966	04/19/2023	HERITAGE BROKERAGE SERVICES	-8,700.00
54967	04/19/2023	KERBY & KERBY PLLC	-250.00
54968	04/19/2023	NICKELL, CHRISTOPHER	-1,400.00
54969	04/19/2023	PROSTAR SERVICES, INC	-456.65
54970	04/19/2023	ZOHO CORP	-1,434.00
54971	04/24/2023	ARMSTRONG, WILLIAM	-412.50
54972	04/24/2023	DAVIS, MARISA	-437.50
54973	04/24/2023	DIAZ, STEPHEN ERIK	-1,325.00
54974	04/24/2023	JOHNSTON, CURTIS	-550.00
54975	04/24/2023	NEVAREZ, ALEJANDRO	-912.50
54976	04/24/2023	VENABLE, JOHNATHAN	-550.00
54977	04/24/2023	ZEGADLO, MARC	-437.50
54978	04/24/2023	CITY OF MCKINNEY	-636.90
54979	04/24/2023	DIAZ, TIFFANY	-421.29
54980	04/24/2023	DLT SOLUTIONS LLC	-1,126.28
54981	04/24/2023	HERITAGE BROKERAGE SERVICES	-5,000.00
54982	04/24/2023	INTEX ELECTRICAL CONTRACTORS, INC	-20,355.05
54984	04/24/2023	MONA LISA MOVING CO	-3,954.76
54985	04/24/2023	MYPRINTCHOICE	-1,006.50
54986	04/24/2023	UNUM LIFE INSURANCE CO OF AMERICA	-1,110.70
54987	04/25/2023	AT&T (CLOUD MICROSOFT)	-72.80

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**April 2023**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
54988	04/25/2023	BLUECROSS BLUESHIELD OF TEXAS	-118,895.86
54989	04/25/2023	HERITAGE BROKERAGE SERVICES	-6,700.00
54990	04/25/2023	SENA, RANDAL	-547.50
54991	04/25/2023	SHI GOVERNMENT SOLUTIONS	-1,886.40
54992	04/25/2023	WEST, SUBVET D	-450.00
54993	04/25/2023	QUALITY PERSONNEL SERVICE	-17,843.98
54994	04/26/2023	SPECTRUM ENTERPRISE	-4,119.52
54995	04/27/2023	AFLAC	-5,435.26
54996	04/27/2023	CINTAS FIRST AID	-72.63
54997	04/27/2023	DSS	-11,904.00
54998	04/27/2023	INSIGHTS	-13,459.60
54999	04/27/2023	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
55000	04/27/2023	SHELL ENERGY SOLUTIONS	-4,823.85
55001	04/28/2023	DSS FIREGUARD, INC.	-10,280.00
55002	04/28/2023	MURLEY PLUMBING	-27,050.00
55003	04/28/2023	ONE SOURCE COMMERCIAL FLOORING, INC	-54,096.61
55004	04/28/2023	ROCKIN G DRYWALL & CONSTRUCTION	-62,500.00
55005	04/30/2023	AT&T (U-VERSE)	-170.35
55006	04/30/2023	CARD SERVICE CENTER	-17,996.54
55007	04/30/2023	CINTAS MAT SERVICE	-420.84
55008	04/30/2023	CINTAS SANI CLEAN	-2,857.64
55009	04/30/2023	GSO ARCHITECTS	-250.00
55010	04/30/2023	MYPRINTCHOICE	-500.00
55011	04/30/2023	PLANO OFFICE SUPPLY	-3,445.40
55012	04/30/2023	STAPLES BUSINESS CREDIT	-3,514.45

**Apr 23**

**-813,043.11**



**F.**

**FINANCIAL  
REPORTS**

**APRIL 2023**

# Kerby & Kerby PLLC

## CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA  
John W. Kerby, CPA

### ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS  
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY  
250 ELDORADO PKWY  
MCKINNEY, TX 75069-8023

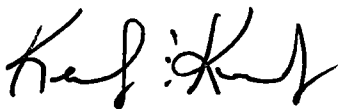
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of April 30, 2023 and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.



Kerby & Kerby PLLC  
McKinney, TX 75070  
May 10, 2023

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY****Statement Of Assets, Liabilities And Fund Balance - Cash Basis****April 30, 2023****ASSETS****CURRENT ASSETS**

American National Bank -Oper	\$	8,447,084.98
American National Bank -ARB		8,754.55
Accounts Receivable - Retirees		(1,188.64)
Certificates of Deposit		18,177,010.89
Accrued Interest Income		19,121.92
Prepaid Expenses		62,611.95
Right of Use Assets (lease)		186,909.00
ROU Assets - Accum Depreciation		<u>(38,726.00)</u>

**TOTAL CURRENT ASSETS** \$ **26,861,578.65**

**PROPERTY AND EQUIPMENT**

Furniture and Equipment-Assets	431,834.09
Telephone Equipment-Assets	92,016.23
Computer Equipment-Assets	972,063.88
Computer Software-Assets	797,859.15
Building-Assets	8,022,172.86
Land-Assets	<u>1,387,232.00</u>

**Total Property And Equipment** **11,703,178.21**  
**Less Accumulated Depreciation** **(4,183,614.24)**

**NET PROPERTY AND EQUIPMENT** **7,519,563.97**

**OTHER ASSETS**

Net Pension Asset	10,231,137.00
Deferred Resource Outflows	<u>3,689,443.00</u>

**TOTAL OTHER ASSETS** **13,920,580.00**

**TOTAL ASSETS** \$ **48,301,722.62**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**

**April 30, 2023**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities \$ 933,991.18

**TOTAL CURRENT LIABILITIES** \$ **933,991.18**

**LONG-TERM LIABILITIES**

Deferred Resources Inflows 7,318,193.00

**TOTAL LONG-TERM LIABILITIES** 7,318,193.00

**TOTAL LIABILITIES** **8,252,184.18**

**FUND BALANCE**

Fund Balance(CashBasisRelated) 6,182,688.50

Fund Balance-Designated 19,663,526.00

Fund Balance-Undesignated (425,392.00)

Fund Bal-Cap Assets Less Debt 7,606,287.00

Year To Date Increase or Decrease 7,022,428.94

**TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE** **40,049,538.44**

**TOTAL LIABILITIES AND FUND BALANCE** \$ **48,301,722.62**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 4 Months Ended April 30, 2023**

	<b>2023 Budget</b>	<b>1 month ended Apr 30, 2023</b>	<b>Year to date ended Apr 30, 2023</b>	<b>% of Budget</b>	<b>Remaining Budget</b>
<b>REVENUE</b>					
Entity Support Revenue	\$ 25,299,000.00	\$ 18,616.75	\$ 13,416,473.75	53.03 %	11,882,526.25
Interest-Bank Accts/Investments	0.00	22,227.61	162,262.60		(162,262.60)
BPP Rendition Penalty Revenue	0.00	37,459.13	53,629.99		(53,629.99)
Misc Revenue	0.00	1,308.20	2,300.80		(2,300.80)
<b>TOTAL REVENUE</b>	<b>25,299,000.00</b>	<b>79,611.69</b>	<b>13,634,667.14</b>	<b>53.89 %</b>	<b>11,664,332.86</b>
<b>OPERATING EXPENSES</b>					
Salaries Full Time	12,815,600.00	739,253.30	2,980,795.59	23.26 %	9,834,804.41
Salaries Part Time/Temp	330,500.00	34,685.55	81,570.02	24.68 %	248,929.98
ARB Remodel	0.00	187,757.80	397,778.09		(397,778.09)
Offsite Storage	0.00	1,004.02	3,541.08		(3,541.08)
Temp-Administration	0.00	0.00	542.50		(542.50)
Overtime	120,000.00	2,830.92	19,810.82	16.51 %	100,189.18
Auto Allowance	822,800.00	56,584.02	227,914.38	27.70 %	594,885.62
Worker's Compensation	70,000.00	3,358.05	9,552.20	13.65 %	60,447.80
Employee Group Insurance	3,016,000.00	161,716.42	793,024.15	26.29 %	2,222,975.85
FICA Tax	192,400.00	11,602.05	47,455.07	24.66 %	144,944.93
Employee Retirement	1,757,800.00	98,504.99	397,288.33	22.60 %	1,360,511.67
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	50,000.00	0.00	0.00	0.00 %	50,000.00
Legal	2,100,000.00	139,263.59	525,348.62	25.02 %	1,574,651.38
Accounting & Audit	16,000.00	250.00	19,828.65	123.93 %	(3,828.65)
Insurance	60,000.00	4,345.16	17,501.45	29.17 %	42,498.55
Legal Notices & Advertising	37,000.00	0.00	5,231.00	14.14 %	31,769.00
Appraisal Review Board	810,000.00	270.00	101,023.31	12.47 %	708,976.69
Telephone, Internet, Data Cloud	350,000.00	11,440.81	62,283.46	17.80 %	287,716.54
Utilities	141,900.00	8,633.76	32,395.02	22.83 %	109,504.98
Equipment Rent	115,000.00	11,144.35	16,786.63	14.60 %	98,213.37
Equipment Maintenance	52,000.00	363.27	5,427.40	10.44 %	46,572.60
Postage	520,000.00	1,164.02	235,704.39	45.33 %	284,295.61
Aerial Photography	445,000.00	0.00	0.00	0.00 %	445,000.00
Supplies	570,000.00	22,438.02	124,099.02	21.77 %	445,900.98
Registration & Dues	45,000.00	277.16	2,106.32	4.68 %	42,893.68
Travel & Education	175,000.00	7,201.86	20,518.12	11.72 %	154,481.88
Board of Directors Meetings	7,000.00	126.15	278.77	3.98 %	6,721.23
Contract Services	150,000.00	5,409.32	9,907.23	6.60 %	140,092.77
Professional Services	250,000.00	7,875.52	31,109.08	12.44 %	218,890.92
Security	165,000.00	10,487.50	32,925.00	19.95 %	132,075.00
Building Maintenance	240,000.00	13,115.74	48,737.33	20.31 %	191,262.67
Building Repair/Modifications	400,000.00	6,238.50	27,588.03	6.90 %	372,411.97
Depreciation	0.00	21,680.59	86,722.36		(86,722.36)
Furniture & Equipment	75,000.00	2,566.00	14,655.00	19.54 %	60,345.00
ComputerHardware&Computer Equip	350,000.00	4,690.00	4,690.00	1.34 %	345,310.00
ComputerSoftwareLicens&Subscrip	650,000.00	27,407.93	111,732.27	17.19 %	538,267.73
Computer Hardware Maintenance	50,000.00	0.00	0.00	0.00 %	50,000.00
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	6,499.55	116,367.51	35.81 %	208,632.49
Contingency	225,000.00	0.00	0.00	0.00 %	225,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>28,099,000.00</b>	<b>1,610,185.92</b>	<b>6,612,238.20</b>	<b>23.53 %</b>	<b>21,486,761.80</b>
<b>EXCESS(DEFICIT) INCOME &amp; EXPENS</b>	<b>\$ (2,800,000.00)</b>	<b>\$ (1,530,574.23)</b>	<b>7,022,428.94</b>	<b>(250.80)%</b>	<b>(9,822,428.94)</b>
<b>BEGINNING FUND BALANCE</b>			<b>33,027,109.50</b>		
<b>ENDING FUND BALANCE</b>			<b>\$ 40,049,538.44</b>		

# **CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

## **Supplemental Schedules**

**April 30, 2023**

### **ACCUMULATED DEPRECIATION**

Accum Depr-Furniture & Equip	\$	(307,614.16)
Accum Depr-Telephone Equipment		(79,733.26)
Accum Depr-Computer Equipment		(616,673.90)
Accum Depr-Computer Software		(625,581.39)
Accum Depr-Building		<u>(2,554,011.53)</u>

**TOTAL ACCUMULATED DEPRECIATION** **\$ (4,183,614.24)**

### **OTHER CURRENT LIABILITIES**

Accounts Payable	\$	199.00
Credit Card-TIB Mastercard		4,119.52
Credit Card-Sam's Wholesale		1,198.98
Employee Savings		8,407.34
Lease Liability		148,183.00
Accrued Wages Payable		198,353.06
Accrued Other Curr Liabilities - Other		72,500.00
Employee Payable		(8,550.84)
Retiree Payable		104.00
Retirement Payable		150,545.36
Compensated Absences Payable		<u>358,931.76</u>

**TOTAL OTHER CURRENT LIABILITIES** **\$ 933,991.18**

**G.**

## **FUNDED ITEMS**

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

**April 2023**



# Collin Central Appraisal District

Date: 5/18/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
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As of this date, there are no budgeted expenditures that require the signature of a Board Officer.



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

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

**April 2023**



# Collin Central Appraisal District

Date: 05/18/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

For: April 2023

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	4/7/23	ADP (payroll and taxes)	\$409,353.74
Ck #54938	4/11/23	Saunders & Walsh	\$95,963.59
ACH	4/15/23	TCDRS	\$151,042.44
ACH	4/21/23	ADP (payroll and taxes)	\$367,350.49
Ck #54988	4/25/23	Blue Cross & Blue Shield	\$118,895.86
Ck #55002	4/28/23	Murley Plumbing	\$27,050.00
Ck #55003	4/28/23	One Source Flooring	\$54,096.61
Ck #5504	4/28/23	Rockin G Drywall	\$62,500.00

**I.**

## **2024 BUDGET SCHEDULE**

**Discuss and vote on conducting a third 2024 budget workshop or scheduling a Public Hearing for the 2024 Proposed Budget.**

# REPORTS

REPORTS

REPORTS



# Collin Central Appraisal District Taxpayer Liaison Officer

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Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: May 25, 2023

- 1) There are no new complaints to be brought before the board to date.
- 2) Customer Service Survey Update:
- 3) HB 1285 TLO Bill Update

Regards,

Chris Nickell  
Taxpayer Liaison Officer



# Collin Central Appraisal District Taxpayer Liaison Officer

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Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: May 25, 2023

There were no new issues received and no ongoing cases since the last report to the Board of Directors on April 27, 2023.

Regards,

Chris Nickell  
Taxpayer Liaison Officer



# Collin Central Appraisal District

May 17, 2023

TO: Board of Directors

FROM: Stephanie Cave-Bernal, Deputy Chief Appraiser, ARB, Customer Service, & Research



RE: 2023 Protest Report

- There have been 103,632 protests filed as of May 17, 2023, which is up 5% from 2022. This is a record number of protests filed for Collin County and is expected to increase as we approach the deadlines for Business Personal Property appeals.
- The Appraisal Review Board is scheduled to run 12-15 panels concurrently through July 7th.
- The total assessed value of the properties under appeal is approximately \$105 billion or 40% of the appraisal roll.
- As required by Texas Property Tax Code Section 25.22, Mr. Wright is scheduled to turn the Real Property records over to the ARB on May 22, 2023.
- Target date for the ARB to approve the records is July 7, 2023.



# COLLIN CENTRAL APPRAISAL DISTRICT

## 2023 INQUIRY / PROTEST / HEARING STATS

May 17, 2023	2018	2019	2020	2021	2022	2023	2023 MORE INFO
<b><u>INQUIRY STATS</u></b>							<b>Per Day</b>
PHONE	2,142	2,519	1,014	498	389	729	24
CHANGE FROM PRIOR YR	4.95%	17.60%	-59.75%	-50.89%	-21.89%	87.40%	
COUNTER (INCLUDES KIOSK)	11,791	13,198	332	205	643	6,045	202
<b>TOTAL INQUIRIES</b>	<b>13,933</b>	<b>15,717</b>	<b>1,346</b>	<b>703</b>	<b>1,032</b>	<b>6,774</b>	 <b>5742</b>
CHANGE FROM PRIOR YR	14.48%	12.80%	-91.44%	<b>-47.77%</b>	<b>46.80%</b>	<b>556.40%</b>	<i>more inquiries</i>
<b><u>EFILE PROTEST STATS</u></b>							
ELIGIBLE PROPERTIES	252,678	259,816	315,655	324,032	335,938	347,478	
EFILE PROTESTS	17,561	20,592	21,953	20,896	24,430	21,016	
CHANGE FROM PRIOR YR	3.43%	17.26%	6.61%	-4.81%	16.91%	-13.97%	
% OF EFILE TO ELIGIBLE	6.95%	7.93%	6.95%	6.45%	7.27%	6.05%	
<b><u>PROTEST STATS</u></b>							<b>Yr-over-Yr</b>
TAXPAYER PROTESTS	27,263	30,024	29,896	26,721	32,990	28,313	
AGENT PROTESTS	44,930	48,908	51,832	52,712	65,987	75,319	
<b>TOTAL PROTESTS</b>	<b>72,193</b>	<b>78,932</b>	<b>81,728</b>	<b>79,433</b>	<b>98,977</b>	<b>103,632</b>	 <b>4,655</b>
CHANGE FROM PRIOR YR	8.78%	9.33%	3.54%	<b>-2.81%</b>	<b>24.60%</b>	<b>4.70%</b>	<i>more protests</i>
<b><u>ARB HEARING STATS</u></b>							<b>ARB Hearings</b>
<b>TAXPAYER HEARINGS</b>	4,924	6,482	4,426	4,055	8,057	-	
WITHDRAWALS-PFWD	760	1,136	579	1,521	3,312	720	
S&W's	17,697	12,717	17,222	14,818	10,475	3,216	
NO-SHOWS	7,350	7,913	5,548	5,520	10,500	-	
PHONE HEARINGS (TP and AGT)	9	8	6,406	7,259	6,703	-	
<b>AGENT HEARINGS</b>	11,197	13,653	18,898	23,176	36,632	-	
WITHDRAWALS-PFWD	9,108	12,501	10,366	8,884	7,661	16	
S&W's	16,946	18,912	19,271	16,678	16,756	276	
NO-SHOWS	5,284	1,908	1,384	1,436	2,149	-	
TOPLINES	-	-	14,331	15,663	25,335	-	
<b>TOTAL HEARINGS</b>	<b>16,121</b>	<b>20,135</b>	<b>23,324</b>	<b>27,231</b>	<b>44,689</b>	-	
CHANGE FROM PRIOR YR	25.64%	24.90%	15.84%	<b>16.75%</b>	<b>64.11%</b>	<b>-100.00%</b>	
<b>TOTAL NO-SHOW RATE</b>	<b>43.94%</b>	<b>32.78%</b>	<b>22.91%</b>	<b>20.35%</b>	<b>22.06%</b>	<b>#DIV/0!</b>	



# Collin Central Appraisal District

April 19, 2023

TO: Board of Directors

FROM: Tina Castillo, Director of ARB and Agent Services

RE: 1<sup>st</sup> Quarter 2023- Arbitration Report

The Texas Property Tax Code Section 41A gives property owners the right to appeal an Appraisal Review Order through binding arbitration.

- There have been 319 Requests for Binding Arbitration filed for 2022.
- The total certified market value of the properties under appeal is \$347,485,498. The difference between the certified value of the properties and the requestor opinion of value is \$72,826,379.
- Residential and Commercial properties have had a substantial increase in filings for 2022.
- The District has not been notified by the Comptroller's office of any filings for Limited Binding Arbitration requests, concerning procedural errors.
- Below is a representation of the current 2022 arbitration case load, along with the 2021 statistics, as reference.

ARBITRATION STATUS	2022	ARBITRATION STATUS	2021
Active	61	Active	0
Rejected	1	Rejected	2
Withdrawn	20	Withdrawn	12
Dismissed	0	Dismissed	1
Settled	157	Settled	54
District	31	District	32
Taxpayer/Agent	49	Taxpayer/Agent	18
<b>TOTAL</b>	<b>319</b>	<b>TOTAL</b>	<b>119</b>

ARBITRATED BY	2022	ARBITRATED BY	2021
Agent	226	Agent	80
Taxpayer	93	Taxpayer	39
<b>TOTAL</b>	<b>319</b>	<b>TOTAL</b>	<b>119</b>

PROPERTY TYPE	2022	PROPERTY TYPE	2021
Residential	230	Residential	54
Land	7	Land	14
Commercial	72	Commercial	35
BPP	10	BPP	16
<b>TOTAL</b>	<b>319</b>	<b>TOTAL</b>	<b>119</b>




# Collin Central Appraisal District

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May 17, 2023

TO: Board of Directors

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

RE: 2022 School District Property Value Study (SDPVS)

The 2022 School District Property Value Study (SDPVS) was released by the Comptroller's office on January 31, 2023. At that time the results were reviewed by CCAD staff and it was determined that of the fourteen (14) major school districts in CCAD there were eleven (11) that fell outside the 5%+/- confidence interval and did not receive local value. The school districts are:

Allen ISD  
Anna ISD  
Celina ISD  
Frisco ISD  
Lovejoy ISD  
McKinney ISD  
Melissa ISD  
Plano ISD  
Princeton ISD  
Prosper ISD  
Wylie ISD

On May 3, 2023 the Property Tax Assistance Division (PTAD) of the Comptroller's office contacted us with their initial findings and recommendations. The emails were sent for each school district's protest with the results and resolution pages attached. Of the eleven (11) districts, three (3) were found to be inside the confidence interval and local value was valid. Those three (3) districts are:

Allen ISD  
McKinney ISD  
Plano ISD

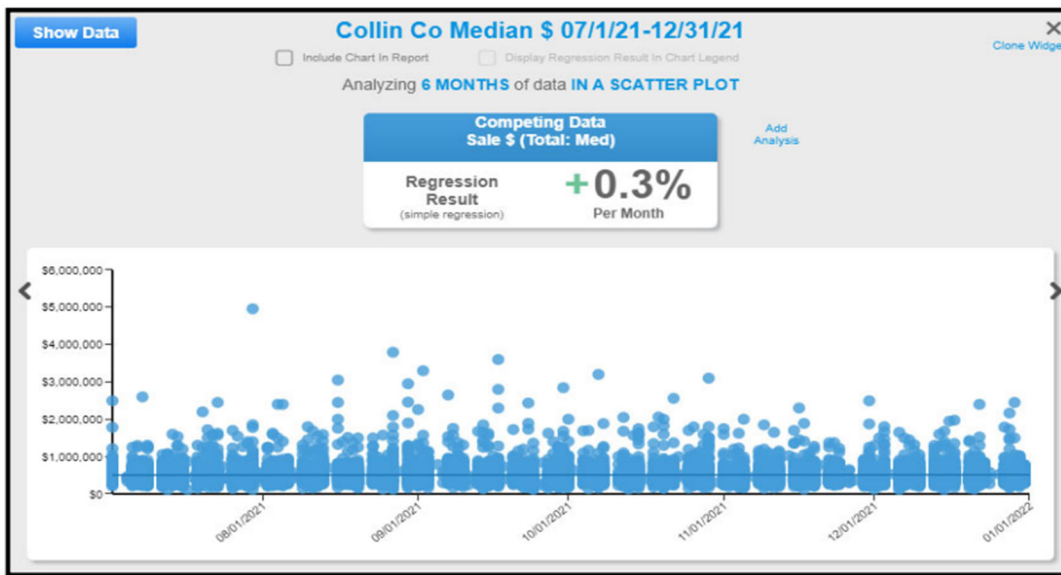
Those districts will receive local value, are no longer in the grace period, and will not be studied again in 2023. This is outstanding news given that they are three of our largest districts, and furthermore, proves that our main argument of a time adjustment was convincing enough to the Comptroller to reconsider their initial position.

The remaining eight (8) districts moved closer to the 5%+/- but still remain outside, some by a few basis points. The challenge now turns to proving to the Comptroller that there is an additional calculation to be made on the time adjustment. Mr. Greaux has spent the last two weeks working on the rebuttal and proving that two different time adjustments are warranted. The Comptroller

looked at July 2021 through December 2021 with a time adjustment of 0.92%, and from January 2022 through June 2022 using 2.42%. The evidence Mr. Greaux has compiled now shows that the time adjustment should have been lower (0.30%) from July through December 2021, and 4.20% for January through June 2022. These are significantly different than the Comptroller findings. Looking at their analysis, it appears as though they applied the 0.92% time adjustment to the sales after January. Using the correct time adjustments that have been researched, we believe that the remaining eight (8) districts would in fact move into the confidence interval and be found valid for 2022. Below are the two graphs that show the more accurate time adjustment:

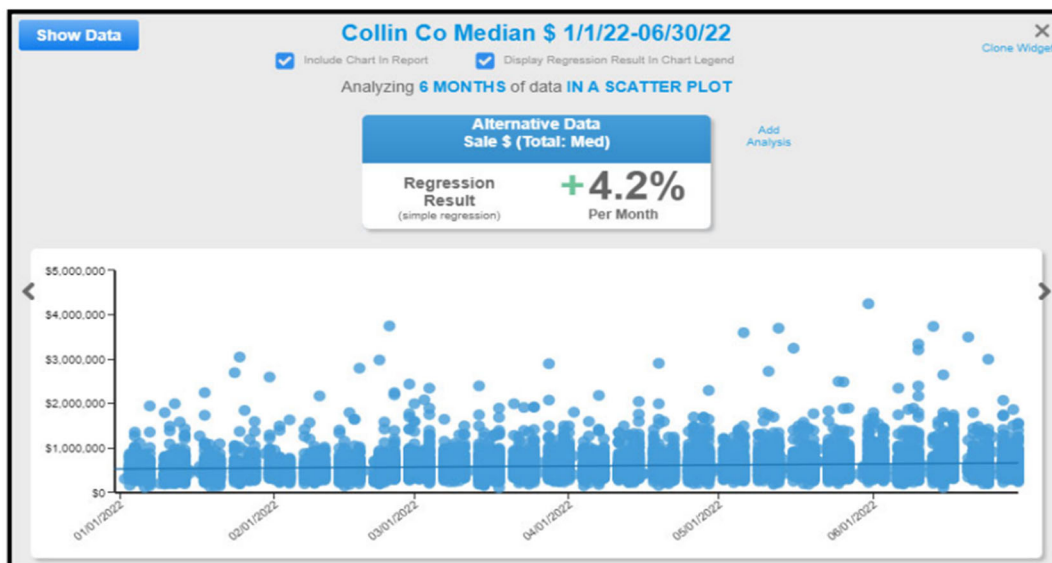
**Graph 1**

**Collin County Residential Market Condition Adjustment 07/01/2021 - 12/31/2021**



**Graph 2**

**Collin County Residential Market Condition Adjustment 01/01/2022 - 06/30/2022**



Comptroller rules 9.4301 through 9.4317 govern the protesting of the SDPVS findings. The rules state that once the PTAD has delivered their findings and recommendations, the protestor has fifteen (15) days to respond with either an approval "A" or disagree "D" to each of the properties that were studied. There is a protest resolution form to be submitted that shows either an acceptance of all the findings, or a request to proceed further and which categories of property we wish to protest at the State Office of Administrative Hearings (SOAH). The deadline for all of our evidence and forms is May 18, 2023. The evidence and forms were submitted before 5:00 pm on May 17, 2023.

The Comptroller now has an additional fifteen (15) days to review our evidence and make any final determinations. Should they agree with our time adjustment, and the remaining eight (8) districts be found valid, the protests will be concluded. If not, there is a seven (7) day window during which an informal conference will be scheduled to continue the discussions and allow CCAD to make our case one more time. If no agreement is reached, then the SOAH hearing will be scheduled within the next forty-five (45) days before an administrative law judge (ALJ) with the hearing taking place in Austin, Texas.


This has been a long and arduous road, one we firmly believe must be seen through to the end for the benefit of our member school districts and the taxpayers of Collin County.



# Collin Central Appraisal District

May 17, 2023

TO: Board of Directors

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

RE: Policy #1007 Report – Preliminary 2024 Budget Consideration

The following information is provided based on the reporting requirements of Policy 1007. The 2022 annualized CPI-U inflation was 5.00%

INVESTMENT YEAR	POLICY 1007 PERFORMANCE GUIDELINES MET	COLA %, IF PERFORMANCE MET	BUDGET YEAR AFFECTED	YEAR SERIES COUNT #1	YEAR SERIES COUNT #2	YEAR SERIES COUNT #3
2010	YES 12.64%	NONE	2012			
2011	NO -1.15%	1.00% FLAT RATE	2013			
2012	YES 12.63%	1.00% FLAT RATE	2014			
2013	YES 16.39%	1.00% FLAT RATE	2015			
2014	NO 6.84%	NONE	2016			
2015	NO -0.66%	NONE	2017			
2016	NO 7.00%	NONE	2018			
2017	YES 14.72%	40% CPI	2019	1		
2018	NO -1.86%	NONE	2020	2		
2019	YES 16.57%	NONE	2021	3		
2020	YES 10.50%	NONE	2022	4		
2021	YES 22.01%	50% CPI	2023	5	1	
2022	NO -7.00%	NONE	2024		2	
2023	FUTURE	NONE	2025		3	
2024	FUTURE	NONE	2026		4	
2025	FUTURE	POTENTIAL COLA	2027		5	1
2026	FUTURE	NONE	2028			2
2027	FUTURE	NONE	2029			3
2028	FUTURE	NONE	2030			4
2029	FUTURE	POTENTIAL COLA	2031			5

Per the guidelines of Policy 1007, the next potential retiree COLA would begin January 1, 2025.




# Collin Central Appraisal District

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May 17, 2023

TO: Board of Directors

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

RE: ARB and building remodel update

At your October 27, 2022 regular meeting, the Board of Directors authorized CCAD to begin remodeling the ARB suites and a few other parts of the building, including the south breakroom.

Below is a description of the work that has been completed with this remodel:

- Four new ARB panel rooms (#12-15) have been added to allow for more ARB hearings concurrently.
- ARB officers have new dedicated offices closer to the ARB counter with better access to the taxpayers.
- The ARB staff office space was expanded to include the new Director office and room to allow for 4-5 more cubicles in the future.
- New check-in counter directly across from the taxpayer waiting room was added for use during informals and ARB hearing check-in processes.
- New Deputy Chief office, Residential Manager office, and new Senior Appraiser offices are complete.
- South breakroom has been renovated and expanded with a more open floor plan and seating for almost 30 staff.

The following analysis will outline the funds spent to complete this much needed renovation to facilitate the additional ARB hearing panels needed for the growing number of protests we see each year, as well as the office space for staff to continue the business operations of Collin CAD.



**2022/2023 REMODEL PROJECT**  
**ARB DEPARTMENT**  
**AS OF 5/18/2023**

PROJECT DESCRIPTION	ESTIMATES (October BOD mtg, 10/27/22)	2022 ACTUALS	2023 ACTUALS AND FINAL ESTIMATES	PROJECT TOTAL	DIFFERENCE OVER/(UNDER)
Ricky Garcia (Construction Manager fee)	\$13,500		13,500	<b>13,500</b>	0
GSO & MEP (Architect & MEP engineer)	\$30,700	28,842	193	<b>29,035</b>	-1,666
	\$44,200	\$28,842	\$13,693	<b>42,535</b>	-1,666
Rockin G Drywall (Materials, labor, and GC fee)	\$171,600	2,500	177,539	<b>180,039</b>	8,439
Joplin's HVAC	\$44,000		16,515	<b>16,515</b>	-27,485
Intex Electrical (Electrical)	\$60,000		84,011	<b>84,011</b>	24,011
One Source Floors (Flooring)	\$43,200		54,097	<b>54,097</b>	10,897
DSS Fireguard (Sprinkler system)	\$7,500		8,000	<b>8,000</b>	500
DSS Fire (Strobes/Sensors)	\$6,000		6,135	<b>6,135</b>	135
Murley Plumbing (Plumbing)	\$24,700		27,050	<b>27,050</b>	2,350
City of McKinney (Building permit)	\$5,000		3,956	<b>3,956</b>	-1,044
	\$362,000	\$2,500	\$377,303	<b>\$379,803</b>	17,803
Affiliated Communications (Data lines)	\$5,700		5,649	<b>5,649</b>	-51
Indeco (Furniture/Cubical)	\$57,600		62,716	<b>62,716</b>	5,116
PODS (Temporary storage)	\$5,500	931	3,726	<b>4,657</b>	-843
Mona Lisa & contractors (Movers)	\$12,000	563	5,586	<b>6,149</b>	-5,851
DSS Security (Door access, cameras, etc.)	\$11,500		11,511	<b>11,511</b>	11
ColorItGraphics (Signage/Name Plates)	\$2,200		0	<b>0</b>	-2,200
CDW-G, Sound Productions	\$30,000		14,654	<b>14,654</b>	-15,346
Misc (trash removal, etc.)	\$0	\$1,430	2,615	<b>4,045</b>	4,045
Michael's Keys (Locksmith)	\$2,000		0	<b>0</b>	-2,000
	\$126,500	\$2,924	\$106,457	<b>\$109,381</b>	-17,119
<b>SUBTOTAL BEFORE CONTINGENCY (if needed)</b>	<b>\$532,700</b>	<b>\$34,266</b>	<b>\$497,452</b>	<b>\$531,718</b>	<b>-\$982</b>
Contractor's project contingency @ 15% of Subtotal	\$79,900				
<b>TOTAL PROJECT ESTIMATE BEFORE CCAD CONTINGENCY</b>	<b>\$612,600</b>				
Collin CAD's project contingency @ 15% of Subtotal	\$79,900				
<b>GRAND TOTAL PROJECT ESTIMATE INCLUDING CCAD CONTINGENCY</b>	<b>\$692,500</b>				
<b>BUILDING CAPITAL DESIGNATED FUNDS BUDGETED BELOW-THE-LINE</b>	<b>\$8,000,000</b>				

\*Note: totals highlighted in yellow indicate accrued totals versus paid totals.

New expanded ARB Staff offices



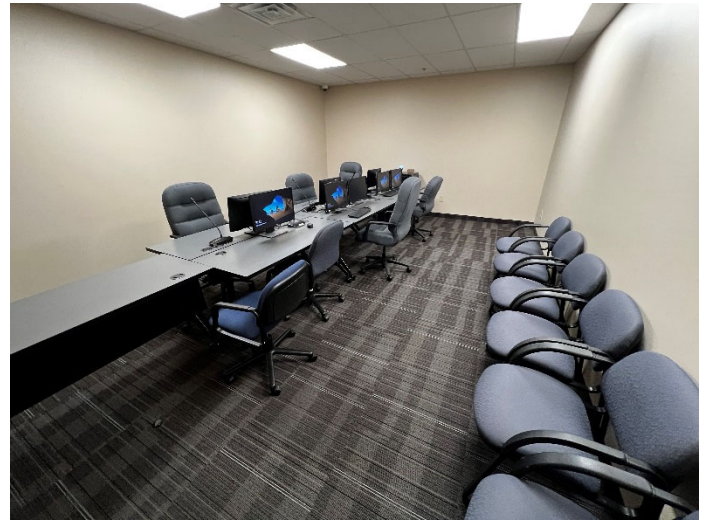
ARB Officers new offices



New check-in counter



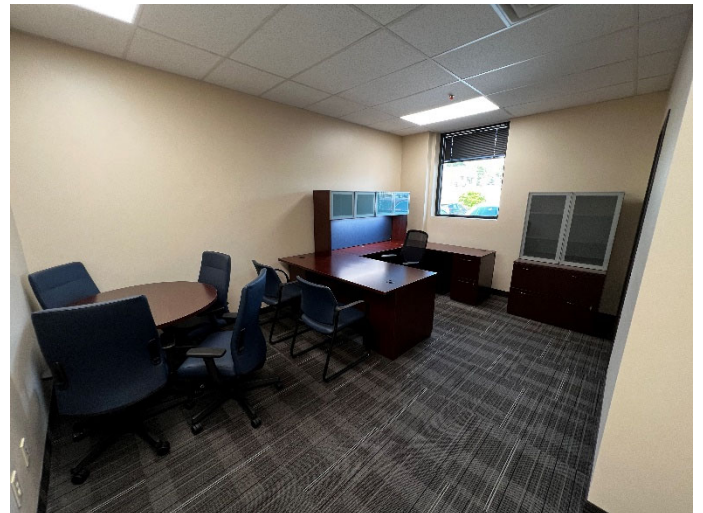
New ARB panel rooms



Renovated and expanded south breakroom



Deputy Chief Office



# CHIEF APPRAISER'S REPORT

CHIEF'S REPORT

CHIEF'S REPORT

**COLLIN CENTRAL APPRAISAL DISTRICT  
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
<b>SCHOOLS</b>										
ALLEN ISD	\$19,284,998,643	\$637,620,000	\$0	<b>\$20,500,000,000</b>	6.30%	3.31%	\$517,416	\$586,700	\$2,141,267,252	<b>\$18,350,000,000</b>
ANNA ISD	\$2,773,453,365	\$409,000,000	\$0	<b>\$3,330,000,000</b>	20.07%	14.75%	\$331,461	\$378,000	\$303,746,686	<b>\$3,020,000,000</b>
BLAND ISD	\$26,530,730	\$1,040,000	\$0	<b>\$28,000,000</b>	5.54%	3.92%	\$318,600	\$383,400	\$3,386,006	<b>\$24,600,000</b>
BLUE RIDGE ISD	\$470,709,959	\$17,551,000	\$0	<b>\$520,000,000</b>	10.47%	3.73%	\$312,205	\$335,900	\$67,328,922	<b>\$452,000,000</b>
CELINA ISD	\$2,932,161,170	\$487,892,000	\$0	<b>\$3,560,000,000</b>	21.41%	16.64%	\$495,570	\$578,700	\$369,309,467	<b>\$3,190,000,000</b>
COMMUNITY ISD	\$2,108,579,148	\$254,153,000	\$0	<b>\$2,450,000,000</b>	16.19%	12.05%	\$321,455	\$362,200	\$274,976,926	<b>\$2,170,000,000</b>
FARMERSVILLE ISD	\$1,155,856,889	\$36,401,000	\$0	<b>\$1,250,000,000</b>	8.14%	3.15%	\$303,706	\$344,800	\$163,203,970	<b>\$1,080,000,000</b>
FRISCO ISD	\$40,230,003,145	\$1,389,020,000	\$0	<b>\$42,950,000,000</b>	6.76%	3.45%	\$593,122	\$674,100	\$2,788,263,265	<b>\$40,160,000,000</b>
LEONARD ISD	\$27,464,105	\$1,200,000	\$0	<b>\$28,900,000</b>	5.23%	4.37%	\$263,872	\$287,200	\$4,581,613	<b>\$24,300,000</b>
LOVEJOY ISD	\$3,813,296,625	\$89,571,000	\$0	<b>\$4,140,000,000</b>	8.57%	2.35%	\$838,786	\$956,500	\$1,015,078,389	<b>\$3,120,000,000</b>
MCKINNEY ISD	\$22,557,071,557	\$1,039,061,000	\$0	<b>\$24,480,000,000</b>	8.52%	4.61%	\$492,136	\$563,900	\$3,383,308,124	<b>\$21,090,000,000</b>
MELISSA ISD	\$2,996,820,326	\$501,137,000	\$0	<b>\$3,660,000,000</b>	22.13%	16.72%	\$437,027	\$505,900	\$291,583,856	<b>\$3,360,000,000</b>
PLANO ISD	\$68,156,099,800	\$694,745,000	\$0	<b>\$73,390,000,000</b>	7.68%	1.02%	\$507,447	\$577,300	\$11,159,518,368	<b>\$62,230,000,000</b>
PRINCETON ISD	\$3,260,527,235	\$568,831,000	\$0	<b>\$3,990,000,000</b>	22.37%	17.45%	\$289,422	\$338,500	\$267,824,380	<b>\$3,720,000,000</b>
PROSPER ISD	\$13,883,313,582	\$1,274,698,000	\$0	<b>\$15,730,000,000</b>	13.30%	9.18%	\$646,290	\$735,100	\$1,372,859,047	<b>\$14,350,000,000</b>
ROCKWALL ISD	\$1,260,671	\$0	\$0	<b>\$1,370,000</b>	8.67%	0.00%	\$720,192	\$849,900	\$449,732	<b>\$920,000</b>
ROYSE CITY ISD	\$291,402,405	\$40,966,000	\$0	<b>\$349,000,000</b>	19.77%	14.06%	\$304,096	\$332,300	\$39,640,606	<b>\$309,000,000</b>
TRENTON ISD	\$26,499,260	\$811,000	\$0	<b>\$27,800,000</b>	4.91%	3.06%	\$373,962	\$472,900	\$1,673,013	<b>\$26,100,000</b>
VAN ALSTYNE ISD	\$91,905,738	\$3,732,000	\$0	<b>\$97,900,000</b>	6.52%	4.06%	\$427,262	\$456,800	\$16,752,819	<b>\$81,100,000</b>
WHITEWRIGHT ISD	\$10,968,932	\$179,000	\$0	<b>\$11,400,000</b>	3.93%	1.63%	\$275,730	\$309,400	\$2,354,968	<b>\$9,040,000</b>
WYLIE ISD	\$9,508,836,133	\$353,468,000	\$617,352	<b>\$10,280,000,000</b>	8.11%	3.72%	\$412,960	\$459,700	\$1,165,606,221	<b>\$9,110,000,000</b>



**COLLIN CENTRAL APPRAISAL DISTRICT  
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
<b>CITIES &amp; TOWNS</b>										
CITY OF ALLEN	\$18,156,945,270	\$461,669,000	\$0	\$19,880,000,000	9.49%	2.54%	\$505,007	\$574,500	N/A	N/A
CITY OF ANNA	\$2,470,971,302	\$379,413,000	\$0	\$3,000,000,000	21.41%	15.35%	\$327,685	\$372,200	N/A	N/A
CITY OF BLUE RIDGE	\$75,897,610	\$1,684,000	\$0	\$82,400,000	8.57%	2.22%	\$183,252	\$194,300	N/A	N/A
CITY OF CARROLLTON	\$145,394,334	\$0	\$0	\$152,000,000	4.54%	0.00%	N/A	N/A	N/A	N/A
CITY OF CELINA	\$3,821,588,156	\$639,664,000	\$65,764,809	\$4,670,000,000	22.20%	18.46%	\$539,659	\$625,500	\$360,427,419	\$4,300,000,000
CITY OF DALLAS	\$6,626,073,508	\$24,064,000	\$0	\$6,940,000,000	4.74%	0.36%	\$546,623	\$632,400	N/A	N/A
TOWN OF FAIRVIEW	\$2,608,605,073	\$61,470,000	\$0	\$2,840,000,000	8.87%	2.36%	\$728,192	\$843,200	N/A	N/A
CITY OF FARMERSVILLE	\$422,454,748	\$2,668,000	\$0	\$464,000,000	9.83%	0.63%	\$250,195	\$283,200	N/A	N/A
CITY OF FRISCO	\$26,097,234,118	\$1,396,826,000	\$0	\$28,530,000,000	9.32%	5.35%	\$639,171	\$732,700	\$32,876,310	\$28,490,000,000
CITY OF GARLAND	\$33,086,914	\$50,000	\$0	\$35,000,000	5.78%	0.15%	\$467,746	\$540,800	N/A	N/A
CITY OF JOSEPHINE	\$209,719,909	\$21,825,000	\$1,252,152	\$251,000,000	19.68%	11.00%	\$295,036	\$334,900	\$29,004,339	\$221,000,000
CITY OF LAVON	\$721,347,578	\$135,773,000	\$21,140,129	\$939,000,000	30.17%	21.75%	\$350,387	\$396,800	\$87,952,120	\$851,000,000
LOWRY CROSSING	\$221,423,620	\$4,581,000	\$0	\$245,000,000	10.65%	2.07%	\$378,144	\$467,500	\$53,507,059	\$191,000,000
CITY OF LUCAS	\$1,912,889,892	\$94,377,000	\$0	\$2,120,000,000	10.83%	4.93%	\$917,753	\$1,025,900	\$317,301,646	\$1,800,000,000
CITY OF MCKINNEY	\$31,999,088,076	\$1,003,477,000	\$1,079,791	\$35,130,000,000	9.78%	3.14%	\$495,166	\$557,700	N/A	N/A
CITY OF MELISSA	\$2,459,755,963	\$414,438,000	\$10,574,322	\$3,100,000,000	26.03%	17.28%	\$422,314	\$490,800	N/A	N/A
CITY OF MURPHY	\$3,081,356,037	\$9,851,000	\$0	\$3,350,000,000	8.72%	0.32%	\$528,216	\$579,300	N/A	N/A
CITY OF NEVADA	\$160,939,482	\$8,068,000	\$0	\$182,000,000	13.09%	5.01%	\$342,980	\$367,600	N/A	N/A
TOWN OF NEW HOPE	\$84,344,648	\$35,000	\$0	\$92,200,000	9.31%	0.04%	\$354,359	\$421,300	N/A	N/A
CITY OF PARKER	\$1,465,258,520	\$71,293,000	\$0	\$1,660,000,000	13.29%	4.87%	\$919,664	\$1,066,800	N/A	N/A
CITY OF PLANO	\$50,541,789,290	\$730,035,000	\$0	\$56,150,000,000	11.10%	1.44%	\$493,636	\$560,300	\$6,085,531,334	\$50,060,000,000
CITY OF PRINCETON	\$2,445,336,171	\$384,721,000	\$27,969,892	\$3,000,000,000	22.68%	16.88%	\$300,164	\$341,400	\$152,855,962	\$2,840,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT  
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
<b>CITIES &amp; TOWNS</b>										
TOWN OF PROSPER	\$5,710,415,763	\$469,981,000	\$0	<b>\$6,370,000,000</b>	<b>11.55%</b>	8.23%	\$789,924	\$902,300	\$615,859,211	<b>\$5,750,000,000</b>
CITY OF RICHARDSON	\$9,704,530,550	\$40,773,000	\$0	<b>\$10,430,000,000</b>	<b>7.48%</b>	0.42%	\$499,842	\$569,100	N/A	<b>N/A</b>
CITY OF ROYSE CITY	\$285,774,989	\$38,097,000	\$0	<b>\$340,000,000</b>	<b>18.97%</b>	13.33%	\$315,604	\$347,000	\$39,121,801	<b>\$300,000,000</b>
CITY OF SACHSE	\$1,378,230,249	\$32,398,000	\$0	<b>\$1,510,000,000</b>	<b>9.56%</b>	2.35%	\$444,809	\$490,100	\$161,979,541	<b>\$1,340,000,000</b>
CITY OF ST. PAUL	\$154,345,025	\$789,000	\$0	<b>\$167,000,000</b>	<b>8.20%</b>	0.51%	\$491,294	\$548,600	N/A	<b>N/A</b>
CITY OF VAN ALSTYNE	\$71,659	\$0	\$0	<b>\$71,790</b>	<b>0.18%</b>	N/A	\$0	\$0	N/A	<b>N/A</b>
CITY OF WESTON	\$86,782,614	\$69,519,000	\$0	<b>\$160,000,000</b>	<b>84.37%</b>	80.11%	\$368,015	\$507,900	\$11,870,947	<b>\$148,000,000</b>
CITY OF WYLIE	\$6,569,742,922	\$165,856,000	\$0	<b>\$7,270,000,000</b>	<b>10.66%</b>	2.52%	\$383,758	\$426,300	\$688,786,884	<b>\$6,580,000,000</b>

**COLLIN CENTRAL APPRAISAL DISTRICT  
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
<b>COUNTY &amp; COLLEGE</b>										
COLLIN COUNTY	\$195,157,439,062	\$7,752,161,000	\$0	<b>\$213,200,000,000</b>	9.25%	3.97%	\$510,605	\$580,900	\$23,910,270,363	<b>\$189,200,000,000</b>
COLLIN CO. COLLEGE	\$199,802,374,382	\$7,795,000,000	\$0	<b>\$218,200,000,000</b>	9.21%	3.90%	\$510,605	\$580,900	\$25,217,047,740	<b>\$192,900,000,000</b>
<b>SPECIAL DISTRICTS</b>										
BLUE MEADOW MUD#1 WBMM1 (NOT TAXING)	\$106,014	\$0	\$0	<b>\$0</b>	-100.00%	N/A	\$0	\$0	N/A	N/A
COLLIN CO.WCID#3 (INSPIRATION) WCCW3	\$620,350,201	\$135,801,000	\$0	<b>\$811,000,000</b>	30.73%	21.89%	\$509,090	\$581,700	N/A	N/A
COLLIN COUNTY MUD CR412 WM412	\$8,267,900	\$1,998,000	\$0	<b>\$19,400,000</b>	134.64%	N/A	\$0	N/A	N/A	N/A
COLLIN COUNTY MUD#1 WCCM1	\$1,106,880,802	\$155,235,000	\$0	<b>\$1,360,000,000</b>	22.87%	14.02%	\$599,013	\$677,500	N/A	N/A
COLLIN COUNTY MUD#2 WCCM2	\$213,254,022	\$113,288,000	\$0	<b>\$387,000,000</b>	81.47%	53.12%	\$259,478	\$269,900	N/A	N/A
COLLIN COUNTY MUD#4 WCCM4	\$11,797,707	\$0	\$0	<b>\$23,500,000</b>	99.19%	N/A	\$0	N/A	N/A	N/A
COLLIN COUNTY MUD#5 WCCM5 (NOT TAXING)	\$69,344	\$0	\$0	<b>\$0</b>	-100.00%	N/A	\$0	N/A	N/A	N/A
EAST COLLIN COUNTY MUD#1 WECD1 (NOT TAXING)	\$312,247	\$0	\$0	<b>\$0</b>	-100.00%	N/A	\$0	N/A	N/A	N/A
EAST FORK FWSD #1A WEF1A	\$1,474,116	\$0	\$0	<b>\$7,860,000</b>	433.20%	N/A	\$0	N/A	N/A	N/A
ELEVON MUD #1A WEM1A	\$8,648,448	\$765,000	\$0	<b>\$44,300,000</b>	412.23%	N/A	\$0	N/A	N/A	N/A
LAKEHAVEN MUD WLHM	\$2,273,930	\$0	\$0	<b>\$17,200,000</b>	656.40%	N/A	\$0	N/A	N/A	N/A
MAGNOLIA POINTE MUD #1 WDRM1	\$294,970,541	\$43,525,000	\$0	<b>\$371,000,000</b>	25.78%	14.76%	\$259,058	\$296,500	N/A	N/A
MCKINNEY MUD#1 WMM1	\$789,544,701	\$51,094,000	\$0	<b>\$879,000,000</b>	11.33%	6.47%	\$491,494	\$617,800	N/A	N/A
MCKINNEY MUD#2 WMM2	\$142,344,800	\$68,406,000	\$0	<b>\$219,000,000</b>	53.85%	48.06%	\$347,935	\$411,600	N/A	N/A
SEIS LAGOS UTILITY DIST WSE	\$324,607,120	\$18,193,000	\$0	<b>\$363,000,000</b>	11.83%	5.60%	\$724,284	\$809,500	N/A	N/A
TRAILS OF BLUE RIDGE RDTBR	\$58,075,925	\$892,000	\$0	<b>\$63,300,000</b>	9.00%	1.54%	\$580,992	\$658,400	N/A	N/A

**COLLIN CENTRAL APPRAISAL DISTRICT  
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

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<b><u>SPECIAL DISTRICTS</u></b>										
UPTOWN MUD #1 WUM1	\$1,994,034	\$0	\$0	<b>\$30,600,000</b>	1434.58%	N/A	\$0	N/A	N/A	N/A
VAN ALSTYNE MUD#2 WVAM2	\$5,050,758	\$107,000	\$0	<b>\$5,090,000</b>	0.78%	N/A	\$0	N/A	N/A	N/A
VAN ALSTYNE MUD#3 WVAM3 (NOT TAXING)	\$3,154,536	\$0	\$0	<b>\$0</b>	-100.00%	N/A	\$0	N/A	N/A	N/A