

Hood Central Appraisal District
Board of Directors Meeting
1902 W. Pearl St
Granbury, Texas 76048

FILED

DEC 12 2025


County Clerk, Hood County, TX

Notice is hereby given that on December 18, 2025, the Board of Directors of the Hood Central Appraisal District will meet in open session for a called meeting beginning at 5:00 p.m. at 1902 W. Pearl St., Granbury, Texas

AGENDA

The public is welcome to address the Board of Directors during the public comment period under agenda Item 3 regarding any item on the agenda listed on the agenda for consideration and action, or any other issues under the Board's jurisdiction. During the Public Comments period, the Chairman will allow each speaker three minutes in which to speak. The Board may not respond to comments regarding the items not on the agenda.

1. **Call to Order**
2. **Verify the Presence of a Quorum**
3. **Recognize Visitors; Hear Public Comments**
4. **Action Items**
 - a. Consent Action Items:
 - i. Action regarding approval of the Board of Director's meeting minutes from the November 20, 2025 and December 4, 2025 meetings
 - ii. Action regarding approval of the financial statements from November 2025
 - b. General Action Items:
 - i. Discuss and take possible action to approve the 2025 budget amendment as presented to the taxing entities on October 28, 2025
 - ii. Discuss and take possible action to consider implementing written policies in response to the recommendations within the Weaver Tidwell Forensic Audit
5. **Information Items**
 - a. Report from the Chief Appraiser
 - Update on the Board of Directors Selection Process
6. **Propose Future Agenda Items; Set Next Meeting Date; Adjourn**
 - a. Proposed next regular meeting date: January 15, 2026

As authorized by Texas Government Code Section 551.071(2) the Board may convene into executive session for the purpose of seeking confidential legal advice from general counsel for any agenda item listed herein.

Hood Central Appraisal District
Board of Directors Meeting
November 20, 2025

This meeting was conducted "in person" and in compliance with the Open Meetings Act as written in statute. A quorum of the members of the Board attended in person at the HCAD Office.

These minutes are a summary of the only subjects the Board addressed and the actions it took.

Call to Order

Mr. Frye called the meeting to order at 5:00PM, verified a quorum was present, and that the notice was posted timely. The board took up the following agenda items:

Verify the Presence of a Quorum

Members Present:

Rick Frye, Chairman, Presiding Officer
Rod Litke
Scott Bradley
Mark McDonald
Richard Hoefs

Also Participating:

Jeff Law, Chief Appraiser

Recognize Visitors; Hear Public Comments

0 members of the public spoke.

Consent Agenda Items

Action regarding approval of the Board of Director's meeting minutes from the October 16, 2025 meeting

Action regarding approval of the financial statements from October 2025

Approve the payment of an invoice from Pritchard & Abbott, Inc. in the amount of \$23,750.00 for mineral appraisal services

Approve the payment of an invoice from Weaver and Tidwell, LLP in the amount of \$32,501.44 for forensic audit services

Scott Bradley made a motion to approve the consent agenda items as presented. Richard Hoefs seconded the motion. Motion carried 5-0

General Action Items

Discuss and take possible action to select a bank depository for the next two-year period – 2026-2027 as a result of the RFP process

Mark McDonald made the motion to accept the RFP from First National Bank Granbury-Option 1 as a depository for the Hood Central appraisal District for a two-year period beginning 2026-2027. Scott Bradley seconded the motion. Motion carried 5-0

Discuss and take possible action to adopt a resolution related to Section 25.25b “other inaccuracies”

Richard Hoefs made a motion to accept the resolution allowing corrections of “Other Inaccuracy as Prescribed by Board Rule”. Rod Litke seconded the motion. Motion carried 5-0

At 5:56 PM the Board recessed into executive session pursuant to the Texas Government Code

- a. Section 552.071 - when the governmental body seeks the advice of its attorney about: pending or contemplated litigation; or a settlement offer; or on 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 this chapter.
- b. Section 551.074 – To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the chief appraiser.

At 6:01 the Board returned to open session for possible action on items deliberated on in executive session. No action was taken in closed session. The Board then took up General Action Item b(iii) - **Discuss and take possible action on the annual evaluation of the Chief Appraiser**

Mark McDonald made a motion to increase the Chief Appraiser salary to \$205,000 annually with 4 weeks vacation awarded each January. Scott Bradley seconded the motion. Motion Carried 5-0

Information Items

- a. Report from the Chief Appraiser
 - Update on Appraisal Process
 - Update on Collections Operations
 - Update on Board of Directors Appointment Process
 - Update on Forensic Audit

Propose Future Agenda Items; Set Next Meeting Date; Adjourn

No items were proposed. The next regular meeting was proposed as Thursday, December 18, 2025. The meeting was adjourned at 6:42PM.

Rod Litke, Secretary

Hood Central Appraisal District
Special Called Board of Directors Meeting
December 4, 2025

This meeting was conducted "in person" and in compliance with the Open Meetings Act as written in statute. A quorum of the members of the Board attended in person at the HCAD Office.

These minutes are a summary of the only subjects the Board addressed and the actions it took.

Call to Order

Mr. Frye called the meeting to order at 5:00PM., verified a quorum was present, and that the notice was posted timely. The board took up the following agenda items:

Verify the Presence of a Quorum

Members Present:

Rick Frye, Chairman, Presiding Officer
Rod Litke
Scott Bradley
Richard Hoefs

Members Not Present:

Mark McDonald

Also Participating:

Jeff Law, Chief Appraiser

Recognize Visitors; Hear Public Comments

1 public speaker

Recess to executive session pursuant to the Texas Government Code

- a. Section 551.071 – when the governmental body seeks the advice of its attorney about: pending or contemplated litigation; or a settlement offer; or on 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 this chapter.

The Board did not recess into executive session at this time. The Board took up the business of the Consent agenda item 5a: Consider approving payment for invoice # 10873565 from Weaver and Tidwell for forensic auditing services in the amount of \$51,586.50

Scott Bradley made a motion to accept the consent agenda as presented. Richard Hoefs seconded the motion. Motion carried 4-0

Victor Padilla and Blake Bogdan from Weaver Tidwell presented the Forensic Audit.

Mr. Frye opened the floor to the public for questions regarding the Forensic Audit

Several Members of the public took the opportunity to ask questions of the auditors.

At 6:14 the Board recessed into executive session pursuant to Texas Government Code Section 551.071 – when the governmental body seeks the advice of its attorney about: pending or contemplated litigation; or a settlement offer; or on 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 this chapter.

The Board returned to open session at 6:38PM for possible action on items deliberated on in executive session. No action was taken during closed session.

The Board then took up the business of the General Action Item 5a: Discuss and consider approving/accepting the Forensic Audit presented by Weaver and Tidwell.

Scott Bradley made the motion to accept the forensic audit from Weaver and Tidwell, subject to the clerical errors on page 25 and 26 being corrected, with the chart and any subsequent information to be changed and for the Chief Appraiser to publish the audit to the District's website once the changes are made. Richard Hoefs seconded the motion. Motion carried 4-0

Propose Future Agenda Items; Set Next Meeting Date; Adjourn

Proposed next regular meeting date: December 18, 2025

Scott Bradley proposed the agenda item for the next meeting: Review, discussion and possible action regarding the recommendations from Weaver Tidwell in the forensic audit.

The Board adjourned at 6:49PM

Rod Litke, Secretary

Hood Central Appraisal District Statement of Assets & Liabilities

November 2025

Assets		
Current Assets		
Operating Fund Cash	771,662.19	
Cash On Hand Tax	1,300.00	
Due from Funding Sources	2,307.42	
Due from Agency Fund	5,120.02	
Utility Deposit	75.00	
TOTAL Current Assets		780,464.63
TOTAL Assets		780,464.63
Liabilities		
Current Liabilities		
Accounts payable	89,210.70	
AFLAC Payable	698.81	
Deffered Revenue	2,305.42	
Due to Agency Fund	(1.00)	
Insurance Payable	6,940.09	
Retirement Payable NACO	854.13	
Retirement Payable TCDRS	(6,816.92)	
Collections Payable	(11,351.13)	
Interest Income Payable	11,351.13	
TOTAL Current Liabilities		93,191.23
TOTAL Liabilities		93,191.23
Fund Balance		
General Balance	296,031.12	
Excess of Revenue over Expenditures	391,242.28	
TOTAL Fund Balance		687,273.40
TOTAL Liabilities & Fund Balance		780,464.63

Hood Central Appraisal District
Statement of Revenue & Expenditures
Year-to-Date Performance, November 2025 - current month

	<i>11 Months Ended November 30, 2025</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Revenue				
Cresson Crossroads MUD 2	3,173.82	3,173.82	0.00	100.0 %
City of Granbury	227,433.04	227,431.04	(2.00)	100.0 %
City of Lipan	2,432.12	2,432.13	0.01	100.0 %
City of Tolar	12,718.00	12,717.98	(0.02)	100.0 %
Granbury ISD	1,908,691.44	1,908,691.44	0.00	100.0 %
Lipan ISD	45,405.24	45,405.24	0.00	100.0 %
Tolar ISD	112,347.28	112,347.27	(0.01)	100.0 %
Bluff Dale ISD	2,213.52	2,213.50	(0.02)	100.0 %
Godley ISD	9,324.28	9,324.29	0.01	100.0 %
Glen Rose ISD	9,229.68	9,229.69	0.01	100.0 %
Hood County	720,925.32	720,925.32	0.00	100.0 %
Revenue-Maps	40.00	200.00	160.00	20.0 %
Revenue-Data Sales	3,120.00	6,000.00	2,880.00	52.0 %
Revenue-Tax Sale Certificate	60.00	300.00	240.00	20.0 %
Interest All Accounts	12,327.64	15,000.00	2,672.36	82.2 %
Miscellaneous Revenue	1,628.77	0.00	(1,628.77)	
TOTAL Revenue	3,071,070.15	3,075,391.72	4,321.57	99.9 %
	3,071,070.15	3,075,391.72	4,321.57	99.9 %
	3,071,070.15	3,075,391.72	4,321.57	99.9 %
Expenditures				
Salaries	1,246,109.51	1,498,260.00	252,150.49	83.2 %
Service Incentive	0.00	16,282.00	16,282.00	0.0 %
Payroll Taxes	100,872.61	126,964.00	26,091.39	79.4 %
SUTA - State Unemployment	0.00	2,457.00	2,457.00	0.0 %
Group Health Insurance	260,690.77	296,015.00	35,324.23	88.1 %
Workmens Compensation	136.32	5,500.00	5,363.68	2.5 %
Retirement	179,740.46	195,305.00	15,564.54	92.0 %
Aerial Photography Services	56,263.20	58,000.00	1,736.80	97.0 %
Salary Supplement /Auto	93,569.50	113,000.00	19,430.50	82.8 %
Entity Refund 2024	79,912.87	0.00	(79,912.87)	
Appraisal Review Board	18,562.46	24,500.00	5,937.54	75.8 %
Arbitration Expense	0.00	7,500.00	7,500.00	
ARB Attorney	5,977.50	1,500.00	(4,477.50)	398.5 %

**11 Months Ended
November 30, 2025**

		Annual Budget	Unused	% Used
Appraisal Services P/A	95,000.00	95,000.00	0.00	100.0 %
Third Party Appraisals	0.00	7,500.00	7,500.00	
Audit Services	130,259.03	20,000.00	(110,259.03)	651.3 %
Payroll Services	3,720.30	3,090.00	(630.30)	120.4 %
Building Maintenance	3,323.38	12,020.00	8,696.62	27.6 %
Capital Outlay	0.00	10,000.00	10,000.00	
Building Renovation and Alteration	6,670.00	65,000.00	58,330.00	10.3 %
Appr/Coll Software	97,125.30	79,061.00	(18,064.30)	122.8 %
Contingency Fund	0.00	40,000.00	40,000.00	
Equip Rental	7,382.91	9,940.00	2,557.09	74.3 %
Insurance-Bldg/Contents	2,463.00	2,200.00	(263.00)	112.0 %
Insurance-C/A Honesty Bond/Ntr	1,005.80	1,100.00	94.20	91.4 %
Insurance- Cyber Security	3,576.57	1,000.00	(2,576.57)	357.7 %
Insurance-Directors Liability	3,396.00	2,900.00	(496.00)	117.1 %
Insurance-Public Emp Crime	1,377.00	1,000.00	(377.00)	137.7 %
Janitorial Services	12,961.07	15,590.00	2,628.93	83.1 %
Legal Services	42,260.75	125,000.00	82,739.25	33.8 %
General Legal Counsel	2,604.85	10,000.00	7,395.15	26.0 %
Misc Supplies	2,854.77	6,424.00	3,569.23	44.4 %
Printing Services	3,265.20	19,610.00	16,344.80	16.7 %
Office Supplies	10,989.34	14,914.00	3,924.66	73.7 %
Postage	40,819.71	81,564.00	40,744.29	50.0 %
Public & Legal Notices	5,309.55	11,200.00	5,890.45	47.4 %
Software-Financial	104.57	2,000.00	1,895.43	5.2 %
Software Mapping	8,220.48	6,600.00	(1,620.48)	124.6 %
TNT Software	2,500.00	3,370.00	870.00	74.2 %
NexisLexis Software	840.00	0.00	(840.00)	
Microsoft 365	6,418.27	3,251.00	(3,167.27)	197.4 %
SW Data ARB Protest Software	3,500.00	3,500.00	0.00	100.0 %
Quick Books Software	0.00	720.00	720.00	
Travel	11,213.13	17,190.00	5,976.87	65.2 %
Training	12,528.58	11,843.00	(685.58)	105.8 %
Membership/Subscriptions/Fees	14,575.05	14,960.00	384.95	97.4 %
Utilities-Electricity	4,683.80	10,080.00	5,396.20	46.5 %
Utilities-Sewer	568.64	840.00	271.36	67.7 %
Utilities-Telephone	17,180.24	10,524.00	(6,656.24)	163.2 %
Utilities-Water	467.20	840.00	372.80	55.6 %
Information Technology/Hardware	39,201.52	9,340.00	(29,861.52)	419.7 %
Information Technology Consulting	39,626.66	935.00	(38,691.66)	4238.1 %
TOTAL Expenditures	2,679,827.87	3,075,389.00	395,561.13	87.1 %
Program Revenue over Expenditures	391,242.28	2.72	(391,239.56)	183907.4 %

**11 Months Ended
November 30, 2025**

	Annual Budget	Unused	% Used
	391,242.28	2.72	(391,239.56) 83907.4 %
Excess of Revenue over Expenditures	391,242.28	2.72	(391,239.56) 83907.4 %

Hood Central Appraisal District

Accounts Payable Detail Report

(Report period: November 1, 2025 to November 30, 2025)

3:30 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
AFLAC	AFLAC					
977352	11/14/25	Close	November		1303.34	CK004435
CK004435	11/14/25		Payment	1303.34		
Vendor Total					1303.34	0.00
BIS	BIS Consulting, LLC					
14301	11/05/25	Close	Domain Controller		3570.00	CK004427
14299	11/05/25	Close	Workstations Instal		34450.00	CK004427
CK004427	11/05/25		Payment	38020.00		
Vendor Total					38020.00	0.00
BRAWNER	Christina Brawner					
PERDIEM RURAL CHIEF	11/05/25	Close	Perdiem 11/9-11		110.00	CK004428
MILEAGE RCC	11/14/25	Close	Mileage Rural Chie		292.13	CK004436
CK004428	11/05/25		Payment	110.00		
CK004436	11/14/25		Payment	292.13		
Vendor Total					402.13	0.00
CARD	Card Service Center					
10/09-10/31	11/14/25	Close	Credit Card		448.20	CK004437
CK004437	11/14/25		Payment	448.20		
Vendor Total					448.20	0.00
COSTAR	COSTAR REALTY INFORMATION INC					
123001151	11/14/25	Close	Costar Subscription		467.42	CK004438
CK004438	11/14/25		Payment	467.42		
Vendor Total					467.42	0.00
COVINGTON	Covington Services, LLC					
45158	11/25/25	Close	Alarm Monitoring		29.99	CK004449
CK004449	11/25/25		Payment	29.99		
Vendor Total					29.99	0.00
FIDLER	John Fidler					
RURAL CHEIF PERDIEM	11/05/25	Close	Perdiem 11/9-11		110.00	CK004429
MILEAGE RC	11/14/25	Close	Mileage Rual Chief		290.82	CK004439
CK004429	11/05/25		Payment	110.00		
CK004439	11/14/25		Payment	290.82		
Vendor Total					400.82	0.00

3:30 pm

Hood Central Appraisal District

Accounts Payable Detail Report

(Report period: November 1, 2025 to November 30, 2025)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
JEFF	Jeff Law					
MILEAGE RC	11/14/25	Close	Rural Chief Mileag		275.10	CK004440
CK004440	11/14/25		Payment	275.10		
Vendor Total					275.10	0.00
LEXISNEXIS	Lexis Nexis Risk Solutions FL Inc.					
1300200855	11/14/25	Close	October		280.00	CK004441
CK004441	11/14/25		Payment	280.00		
Vendor Total					280.00	0.00
MARTINS	Martin's Office Supply					
171995-1	11/14/25	Close	Pens, DateStamp, B		284.88	CK004442
CK004442	11/14/25		Payment	284.88		
Vendor Total					284.88	0.00
NJDHS	Nichols, Jackson, Dillard, Hager &Smith					
10312025	11/14/25	Close	Legal Matters		4230.00	CK004443
CK004443	11/14/25		Payment	4230.00		
Vendor Total					4230.00	0.00
PITNEYSUPPLI	Pitney Bowes Inc					
1028381930	11/05/25	Close	Red Printhead		104.99	CK004430
1028381929	11/05/25	Close	Red Ink		244.99	CK004430
CK004430	11/05/25		Payment	349.98		
Vendor Total					349.98	0.00
PRITCHARD	Pritchard & Abbott					
INV-16472	11/25/25	Close	Per Contract per B		23750.00	CK004450
CK004450	11/25/25		Payment	23750.00		
Vendor Total					23750.00	0.00
READY	Ready Refresh/ Blue Triton Brands Inc					
05J0125918169	11/05/25	Close	Water Cooler		36.73	CK004431
CK004431	11/05/25		Payment	36.73		
Vendor Total					36.73	0.00
SHARPS	Sharp Seamless Gutters					
1489	11/14/25	Close	Gutter for Porch		350.00	CK004444
1164	11/14/25	Close	Gutters for Buildin		6320.00	CK004444
CK004444	11/14/25		Payment	6670.00		

Hood Central Appraisal District

Accounts Payable Detail Report

(Report period: November 1, 2025 to November 30, 2025)

3:30 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
SHARPS	Sharp Seamless Gutters					(continued)
			Vendor Total		6670.00	0.00
SPECTRUM	SPECTRUM					
242083001110125	11/25/25	Close	Ring Central		1296.87	CK004451
CK004451	11/25/25		Payment	1296.87		
			Vendor Total		1296.87	0.00
SPOTLESS	Spotless Shine					
32507	11/25/25	Close	Office Cleaning		975.00	CK004452
CK004452	11/25/25		Payment	975.00		
			Vendor Total		975.00	0.00
SUPPLIESHOT	Supplies Hotline					
55130	11/05/25	Close	Toner Lexmark		520.00	CK004432
CK004432	11/05/25		Payment	520.00		
			Vendor Total		520.00	0.00
SWD	Southwest Data Solutions					
36353	11/14/25	Close	Online Backup		150.00	CK004445
36348	11/14/25	Close	Monthly Maintenanc		5165.90	CK004445
CK004445	11/14/25		Payment	5315.90		
			Vendor Total		5315.90	0.00
THEDOYLE	The Doyle Agency					
CA BOND 25-26	11/05/25	Close	Chief Appraiser Bo		350.00	CK004433
CK004433	11/05/25		Payment	350.00		
			Vendor Total		350.00	0.00
TURF WORKS	Turf Works Landscape					
1706	11/14/25	Close	Mowing		200.00	CK004446
CK004446	11/14/25		Payment	200.00		
			Vendor Total		200.00	0.00
UNITED	United Healthcare					
040981301604	11/25/25	Close	Group Health		22883.60	CK004453
CK004453	11/25/25		Payment	22883.60		
			Vendor Total		22883.60	0.00

Hood Central Appraisal District

Accounts Payable Detail Report

(Report period: November 1, 2025 to November 30, 2025)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
WATKINS Eric Watkins						
REIMBURSE HOTELRC	11/14/25	Close	Hotel Rural Chief		336.20	CK004447
MILEAGE RC	11/14/25	Close	Mileage Rural Chei		294.75	CK004447
CK004447	11/14/25		Payment	630.95		
Vendor Total					630.95	0.00
WC WC of Texas						
3671294V193	11/05/25	Close	trash pickup		48.62	CK004434
CK004434	11/05/25		Payment	48.62		
Vendor Total					48.62	0.00
WEAVER Weaver and Tidwell, LLP						
10879370	11/25/25	Close	Forensic Audit -100		32501.44	CK004454
CK004454	11/25/25		Payment	32501.44		
Vendor Total					32501.44	0.00
XEROX Xerox Corp						
024621989	11/14/25	Close	copier rental		135.19	CK004448
024621990	11/14/25	Close	Copier Rental		135.19	CK004448
CK004448	11/14/25		Payment	270.38		
Vendor Total					270.38	0.00
Report Total					141941.35	0.00

November 2025 Financials - Non-routine Payments

Check #	Payee	Explanation
4427	BIS Consulting	Installation of 20 workstations and domain controller as approved by BOD
4428,4436	Christina Brawnere	Per diem & Mileage for Rural Chief Conference
4331	Card Service Center	Reservations for Rural Chief Conf, Kitchen and Bathroom Supplies
4429,4439	John Fidler	Per diem & Mileage for Rural Chief Conference
4440	Jeff Law	Mileage to Rural Chiefs Conf
4442	Martins Office Supplies	Pens, Date Stamp, Batteries
4443	Nicholes Jackson Dillard	Donald Brown, Walgreens, Luton Ranch, JP Morgan, Lakeside Apts 959 Charterhouse, Grand Prix, Granbury Classic, Granbury Lodging AJ Hospitality, CFT Developments
4430	Pitney Bowes Supplies	Red Ink for Mail Machine
4444	Sharp Seamlesss Gutters	Gutters and Facia repair for Building as approved by BOD
4432	Supplies Hotline	Toners for Lexmark Printers
4433	The Doyle Agency	Chief Appraiser Bond
4454	Weaver Tidwell	Forensic Audit Payment as approved by BOD
4447	Eric Watkins	Hotel and Mileage to Rural Chief Conf.

HOOD CENTRAL APPRAISAL DISTRICT

Jeff Law
Chief Appraiser
jefflaw@hoodcad.net
JEFF LAW

1902 WEST PEARL STREET • P. O. BOX 819
GRANBURY, TEXAS 76048
PHONE: 817-573-2471 • FAX: 817-573-6451

October 28, 2025

Dear Presiding Officer:

In accordance with Section 6.06(c) of the Texas Property Tax Code, this notice is to inform you of a proposed amendment to the 2025 adopted annual budget of the Hood Central Appraisal District (HCAD).

This amendment to the budget does not increase the overall 2025 budget but rather reflects adjustment to existing line items within the budget and the addition of a budgetary line item for Forensic Auditing Services.

Internal line item adjustments are accomplished by the transfer of previously budgeted funds into the contingency fund line item in response to operational needs and transferring out of the contingency fund line item to the respective line items in need of adjustments.

The adjustments have been authorized by the HCAD Board of Directors and are detailed below. The Board of Directors met during its October 16, 2025 meeting and authorized the Chief Appraiser to prepare an amendment to the 2025 budget. During that meeting the Board determined the best way to fund the necessary expenditure for the Forensic Audit Services were to utilize unspent revenues. These unspent revenues were achieved primarily as a result of savings related to employment expenses due to retirement, voluntary termination, savings related to legal expenses from settled litigation and savings related to eliminating unnecessary review board hearings.

Summary of Budget Amendment

Reductions in Budgeted Expenditures:

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Variance</u>
Salaries	\$1,498,260.00	\$1,456,260.00	\$(42,000.00)
Group Health Insurance	\$296,015.00	\$285,015.00	\$(11,000.00)
Retirement	\$195,305.00	\$170,500.00	\$(24,805.00)
Appraisal Review Board	\$24,500.00	\$18,600.00	\$(5,900.00)
Third Party Appraisals	\$7,500.00	\$- 0 -	\$(7,500.00)
Legal Services	\$125,000.00	\$49,000.00	\$(76,000.00)
General Legal Counsel	\$10,000.00	\$8,000.00	\$(2,000.00)
Postage	\$81,564.00	\$57,564.00	\$(24,000.00)
Utilities-Electricity	\$10,080.00	\$6,021.00	\$(4,059.00)

Total Transferred Into Contingency \$(197,264.00)

	Expenditures	Original Budget	Transfers In	Amended
Budget				
Original Contingency Fund	\$ -0-	\$40,000.00	\$197,264.00	\$237,264.00
		Amended Budget	Transfers Out	Final
Budget				
Amended Contingency Fund		\$237,264.00	\$237,264.00	\$ -0-
		Total Transferred Out of Contingency		\$237,264.00

Increases in Budgeted Expenditures (Funded from Contingency):

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Variance</u>
ARB Attorney	\$1,500.00	\$6,200.00	\$4,700.00
Payroll Services	\$3,090.00	\$3,400.00	\$310.00
Appr/Coll Software	\$79,061.00	\$103,000.00	\$23,939.00
Insurance-Bldg./Contents	\$2,200.00	\$2,475.00	\$275.00
Insurance- Cyber Security	\$1,000.00	\$3,600.00	\$2,600.00
Insurance-Directors Liability	\$2,900.00	\$3,400.00	\$500.00
Insurance-Public Emp Crime	\$1,000.00	\$1,400.00	\$400.00
Software Mapping	\$6,600.00	\$8,300.00	\$1,700.00
Microsoft 365	\$3,251.00	\$6,450.00	\$3,199.00
Membership/Subscriptions/Fees	\$14,960.00	\$15,400.00	\$440.00
Utilities-Telephone	\$10,524.00	\$18,700.00	\$8,176.00
Information Technology/Hardware	\$9,340.00	\$39,000.00	\$29,660.00
Information Technology Consulting	\$935.00	\$37,300.00	\$36,365.00
Forensic Auditing Services	\$-0-	\$125,000.00	\$125,000.00
		Total Adjustments	\$237,264.00

Contingency Fund Adjustment Summary:

Description	Amount
Original Budget Contingency Fund	\$40,000.00
Transfers In: (see below)	\$197,264.00
Amended Contingency Fund Total	\$237,264.00
Transfers Out to Line Items: (see below)	\$237,264.00
Remaining Contingency Fund Balance	\$ -0-

Net Budget Impact

- **Total 2025 Budget Before Amendment:** \$3,075,389.00
- **Total 2025 Budget After Amendment:** \$3,075,389.00
- **Net Change:** \$0.00

**This amendment reallocates existing funds and does not result in an increase in the overall budget. This amendment has zero financial impact to the taxing units of Hood County.*

If you have any questions regarding these amendments or would like to request additional information, please contact the Hood Central Appraisal District at 817-573-2471 or jefflaw@hoodcad.net.

We appreciate your continued cooperation and support in the administration of the appraisal process in Hood County.

Sincerely,
Hood Central appraisal District
pp Jeff Law for Rod Litke
Secretary
Board of Directors

Hardcopy to follow via USPS