

**BROWN COUNTY APPRAISAL DISTRICT
403 FISK
BROWNWOOD, TEXAS 76801
325-643-5676
AGENDA
August 10, 2020**

**Notice of Meeting of the Board of Directors
by Telephone Call**

A meeting of the Board of Directors of the Brown County Appraisal District will be held on August 10, 2020, beginning at 12:15 p.m.

Due to health and safety concerns related to the COVID-19 coronavirus, this meeting will be conducted by telephone call. At least a quorum of the board will be participating by telephone call in accordance with the provisions of Sections 551.125 or 551.127 of the Texas Government Code that have not been suspended by order of the governor.

Members of the public may access this meeting as follows:

CALL 346-201-4031

ENTER ID# 322181.

Public comments related to this meeting will be handled as follows: the Chairman will announce when the public may make comments to the Board of Directors. At that time, if you wish to address the Board, please identify yourself by name and address and ask to address the Board. The Chairman will let you know when you may then address the Board.

The meeting of the Board of Directors is open to the public by listening to the Board during their telephone call. Except for when allowed to address the Board under public comments, please listen to the Board but do not otherwise interrupt their meeting

An electronic copy of the agenda packet is attached to this online notice.

The open portions of this meeting will be recorded and made available to the public upon request.

1. Opening of Meeting
 - A. Public Comments

Members of the public who want to address the Board may do so under the following rules:

 - a. When the Chairman asks if anyone other than the members of the Board of Directors are on the telephone call, please identify yourself by name and address and ask to be allowed to address the Board of Directors.
 - b. When the Board is ready to hear the public comments, the Chairman will inform you that you can now make your comments to the Board of Directors.
 - c. The Board of Directors must still adhere to the requirements of the Open Meetings Act and may not be able to respond to your comments but will listen to you during this time.
 - d. Before and after you have commented to the Board, please do not interrupt the meeting.
2. New Business – Action Items Consent Agenda
 - A. Approve minutes of the July 2020 meeting
 - B. Approve Bills for July 2020
 - C. Approve Financial Report
3. New Business Action Items
 - A. Convene public hearing on the 2021 budget
 - B. Adopt Appraisal Budget
 - C. Adopt Collection Budget
4. New Business
 - A. Appraisal Progress
 - B. Discussion of appraised values, property tax exemptions and property characteristics on properties within the Brown County Appraisal District
 - C. Discuss future meetings
 - D. Discuss future agenda items
5. Adjourn

**THE MINUTES FOR THE TELECONFERENCE MEETING OF THE
BROWN COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS
July 13, 2020**

Members present were David Bullion, Barry Miller, Vince Ornelas, Codie Smith, Terry Been, Tommy Bowden, and Brent Moseley. Brett McKibben represented the Appraisal District. Robert Meyers with MVBA was in attendance as legal counsel. Burl Lowery was present to present the 2020 Audit.

David Bullion called the meeting to order at 12:15 pm and stated there was a quorum present.

No one was present for public comments.

Barry Miller made a motion to approve the 2019 Audit as presented by Burl Lowery. Tommy Bowden provided the second. Motion carried 7/0

The minutes of the May 2020 Meeting, Bills for My & June 2020, Financial Report and Quarterly Bank Statement were approved with a motion from Tommy Bowden and second by Barry Miller. Motion carried 7/0.

With no other matters to discuss, the meeting was adjourned at 12:31 pm.

Chairman

Secretary

**BROWN CAD
MONTHLY BILLS
July 2020**

All July bills were normal monthly bills.

Selected Bank Account Transaction History

Report Selection Criteria:

Selected Bank: Citizens National Bank
Selected Account: 0117625 Payroll and Accounts Payable
Selected Year: 2020
Selected Transaction Type:
Selected Date Range: 7/1/2020 - 7/31/2020
Selected Amount Range: \$0.00 - \$0.00

Bank: 1 Citizens National Bank

Account: 0117625 Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
7/14/2020	DEPOSIT	DEPOSIT CO			\$11,689.25			BK
7/14/2020	DEPOSIT	DEPOSIT AP			\$51,687.35			BK
7/14/2020	WD	TEXAS WORK	Texas Workforce	QUARTERLY REPORT	(\$35.98)	456		AP
7/14/2020	WD	PR-7142020	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$7,177.96)	455		AP
7/14/2020	WD	PR-7142020	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$2,296.87)	454		AP
7/14/2020	WD	PR-7142020	Citizen's National Bank 1	Automatic Invoice From Payroll	(\$4,608.50)	453		AP
7/14/2020	WD	PR-7142020	Brown County Appraisal Dist	Automatic Invoice From Payroll	(\$257.67)	182		AP
7/14/2020	WD	PR-7142020	AFLAC	Automatic Invoice From Payroll	(\$361.14)	16373		AP
7/14/2020	WD	PR-7142020	Brown County	Automatic Invoice From Payroll	(\$10,031.98)	16374		AP
7/14/2020	WD	PR-7142020	Colonial Life & Accident	Automatic Invoice From Payroll	(\$220.98)	16375		AP
7/14/2020	WD	PR-7142020	Liberty National Life Ins Co	Automatic Invoice From Payroll	(\$265.37)	16376		AP
7/14/2020	WD	PR-7142020	Old Surety Life Insurance	Automatic Invoice From Payroll	(\$47.83)	16377		AP
7/14/2020	WD	AMEX7/14/2	American Express	NEXTIVA; RACKSPACE; PUBLIC DATA; NADA ONLINE VALUE	(\$3,659.95)	16378		AP
7/14/2020	WD	AT&T7/14/2	AT&T Mobility	IPAD DATA	(\$235.44)	16379		AP
7/14/2020	WD	ATMOS7/14/	Atmos Energy		(\$47.47)	16380		AP

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
7/14/2020	WD	BILLY JACK	BILLY JACK RANKIN	ARB HEARINGS JUNE 30; JULY 1; JULY 7-10	(\$900.00)	16381		AP
7/14/2020	WD	BRIDGET 7/	BRIDGET MARTIN	JUNE '20 MILEAGE	(\$79.35)	16382		AP
7/14/2020	WD	DKYOUNG7/1	DAVID K YOUNG CONSULTING LLC	FSA ADMIN	(\$95.00)	16383		AP
7/14/2020	WD	FRONTIER 7	FRONTIER		(\$116.40)	16384		AP
7/14/2020	WD	JIMMY 7/14	Jimmy Jones	ARB HEARINGS JUNE 30; JULY 7-10	(\$750.00)	16385		AP
7/14/2020	WD	JOE DON 7/	JOE DON TAYLOR	ARB HEARINGS JUNE 30; JULY 1; JULY 7-10	(\$900.00)	16386		AP
7/14/2020	WD	JULIE 7/14	Julie Gribble	ARB HEARINGS JUNE 30; JULY 1; JULY 7-10	(\$900.00)	16387		AP
7/14/2020	WD	KIRBOS 7/1	Kirbo's Office Systems		(\$1,422.48)	16388		AP
7/14/2020	WD	LEXIS 7/14	LEXIS NEXIS		(\$150.00)	16389		AP
7/14/2020	WD	MOORE 7/14	Moore Printing Co	RECEIVED DATE STAMP	(\$70.19)	16390		AP
7/14/2020	WD	NIKI 7/14/	Pamela N. Martin	JANITORIAL SERVICES JULY '20	(\$350.00)	16391		AP
7/14/2020	WD	NIKI 7/14/	Pamela N. Martin	MILEAGE 2/13/20-7/9/20	(\$13.80)	16391		AP
7/14/2020	WD	RAIMIE 7/1	Raimie Keeney	JAN-JUNE 2020 MILEAGE; POSTAGE FOR PVS	(\$74.95)	16392		AP
7/14/2020	WD	RICKY 7/14	RICKY MARKS	ARB HEARINGS JUNE 30; JULY 1; JULY 7-10	(\$900.00)	16393		AP
7/14/2020	WD	STAPLES 7/	Staples Credit Plan	TONER; OFFICE SUPPLIES	(\$73.60)	16394		AP
7/14/2020	WD	STAPLES 7/	Staples Credit Plan	OFFICE SUPPLIES	(\$36.80)	16394		AP
7/14/2020	WD	TAAD 7/14/	TAAD	COURSE 7 - STEPHANIE LEWIS	(\$310.00)	16395		AP
7/14/2020	WD	VARIVERGE	Variverge, LLC	INV # 28851, 28864 & 28861	(\$789.97)	16396		AP
7/14/2020	WD	WEAKLEY W	Weakley Watson, Inc	AAA BATTERIES	(\$11.38)	16397		AP

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
7/14/2020	WD	22	Bible, Tohmi	901818	(\$1,408.18)	901818		PR
7/14/2020	WD	2	Brown, Ronald	901819	(\$2,621.77)	901819		PR
7/14/2020	WD	3	Bush, Eva	901820	(\$2,087.43)	901820		PR
7/14/2020	WD	5	Jackson, William Brent	901821	(\$1,713.60)	901821		PR
7/14/2020	WD	13	Keeney, Raimie	901822	(\$1,888.58)	901822		PR
7/14/2020	WD	18	Martin, Bridget	901823	(\$1,597.36)	901823		PR
7/14/2020	WD	8	McKibben, Brett	901824	(\$4,588.69)	901824		PR
7/14/2020	WD	9	Mooney, Patrick	901825	(\$2,077.03)	901825		PR
7/14/2020	WD	11	Norman, Kathy	901826	(\$1,070.44)	901826		PR
7/14/2020	WD	20	WALKER, SARAH	901827	(\$1,497.67)	901827		PR
7/14/2020	WD	19	Castillo, Natalie	901828	(\$1,892.04)	901828		PR
7/14/2020	WD	25	Foix, Dana	901829	(\$1,006.72)	901829		PR
7/14/2020	WD	24	Lewis, Stephanie	901830	(\$1,029.23)	901830		PR
7/14/2020	WD	7	Martin, Pamela Nicole	901831	(\$1,706.80)	901831		PR
7/24/2020	DEPOSIT	DEPOSIT CO			\$5,732.39			BK
7/24/2020	DEPOSIT	DEPOSIT AP			\$6,556.07			BK
7/24/2020	WD	ADVANTAGE	Advantage Office Products LLC	8 CASES OF PAPER	(\$327.92)	16403		AP
7/24/2020	WD	APOLLO 7-2	APOLLO COMPUTERS	INVOICE 17789	(\$146.25)	16404		AP
7/24/2020	WD	BILLY JACK	BILLY JACK RANKIN	ARB JULY 23RD	(\$150.00)	16405		AP
7/24/2020	WD	BURL 7-24-	Burl D Lowery	2019 AUDIT REPORT	(\$5,600.00)	16406		AP
7/24/2020	WD	CNA 7-24-2	CNA SURETY	DANA FOIX & STEPHANIE LEWIS BONDS	(\$212.50)	16407		AP

Operator: *nikim*
Report ID: BKL T04

8/3/2020 9:42:47 AM

Bank: 1 Citizens National Bank

Account: 01117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
7/24/2020	WD	HARRIS BRO	HARRIS BROADBAND		(\$90.44)	16408		AP
7/24/2020	WD	HEARTLAND	HEARTLAND REALTORS	AUG MLS	(\$220.00)	16409		AP
7/24/2020	WD	JULIE 7-24	Julie Gribble	ARB JULY 23RD	(\$150.00)	16410		AP
7/24/2020	WD	RESERVE 7-	PITNEY BOWES RESERVE ACCOUNT	ACCT #34566695	(\$5,000.00)	16411		AP
7/24/2020	WD	RICKY 7-24	RICKY MARKS	ARB JULY 23RD	(\$150.00)	16412		AP
7/24/2020	WD	TDLR 7-24-	TX Dept of Licensing	KATHY NORMAN & RAIMIE KEENEY	(\$90.00)	16413		AP
7/24/2020	WD	TDLR 7-24-	TX Dept of Licensing	STEPHANIE LEWIS	(\$45.00)	16413		AP
7/24/2020	WD	WALMART 7-	Wal-Mart	OFFICE SUPPLIES	(\$106.35)	16414		AP
7/29/2020	DEPOSIT	DEPOSIT AP			\$33,383.87			BK
7/29/2020	DEPOSIT	DEPOSIT CO			\$10,490.80			BK
7/29/2020	WD	PR-7292020	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$6,313.11)	-459		AP
7/29/2020	WD	PR-7292020	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$2,017.88)	-458		AP
7/29/2020	WD	PR-7292020	Citizen's National Bank 1	Automatic Invoice From Payroll	(\$3,643.54)	-457		AP
7/29/2020	WD	PR-7292020	Brown County Appraisal Dist	Automatic Invoice From Payroll	(\$257.67)	184		AP
7/29/2020	WD	PR-7292020	AFLAC	Automatic Invoice From Payroll	(\$361.14)	16398		AP
7/29/2020	WD	PR-7292020	BLUE CROSS & BLUE SHIELD OF TX	Automatic Invoice From Payroll	(\$6,546.60)	16399		AP
7/29/2020	WD	PR-7292020	Colonial Life & Accident	Automatic Invoice From Payroll	(\$220.98)	16400		AP
7/29/2020	WD	PR-7292020	Hartford Life & Accident	Automatic Invoice From Payroll	(\$648.18)	16401		AP
7/29/2020	WD	PR-7292020	PRINCIPAL FINANCIAL GRP	Automatic Invoice From Payroll	(\$1,912.37)	16402		AP
7/29/2020	WD	22	Bible, Tohmi	901832	(\$1,068.12)	901832		PR

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
7/29/2020	WD	2	Brown, Ronald	901833	(\$2,235.32)	901833		PR
7/29/2020	WD	3	Bush, Eva	901834	(\$1,579.53)	901834		PR
7/29/2020	WD	5	Jackson, William Brent	901835	(\$1,328.26)	901835		PR
7/29/2020	WD	13	Keene, Raimie	901836	(\$1,545.60)	901836		PR
7/29/2020	WD	18	Martin, Bridget	901837	(\$1,040.60)	901837		PR
7/29/2020	WD	8	McKibben, Brett	901838	(\$3,836.79)	901838		PR
7/29/2020	WD	9	Mooney, Patrick	901839	(\$1,965.37)	901839		PR
7/29/2020	WD	11	Norman, Kathy	901840	(\$1,085.29)	901840		PR
7/29/2020	WD	20	WALKER, SARAH	901841	(\$1,100.61)	901841		PR
7/29/2020	WD	19	Castillo, Natalie	901842	(\$1,664.35)	901842		PR
7/29/2020	WD	25	Foix, Dana	901843	(\$829.62)	901843		PR
7/29/2020	WD	24	Lewis, Stephanie	901844	(\$1,029.23)	901844		PR
7/29/2020	WD	7	Martin, Pamela Nicole	901845	(\$1,644.51)	901845		PR

Account Summary:	Deposit	Withdrawal	Interest	Debits/Credits	Total
	\$119,539.73	(\$119,539.73)	\$0.00	\$0.00	\$0.00

Bank Summary:	Deposit	Withdrawal	Interest	Debits/Credits	Total
	\$119,539.73	(\$119,539.73)	\$0.00	\$0.00	\$0.00

Revenue and Expense Report - YTD - With Budgets

Brown County Appraisal District

Fund: 200 Period: 13 From Account: 0
 Year: 2020 To Account: 9999999999

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	Encumbrances	Remaining	% Used
200	<u>Appraisal</u>						
00	<u>NonDepartmental</u>						
	REVENUES						
200-00-3000	100 Interest Earned	\$0.00	\$0.00	(\$2,472.32)	\$0.00	(\$2,472.32)	0.0%
200-00-3034	200 May ISD	\$0.00	\$0.00	(\$27,893.34)	\$0.00	(\$27,893.34)	0.0%
200-00-3035	200 General Other Income	\$0.00	\$0.00	(\$4,522.11)	\$0.00	(\$4,522.11)	0.0%
200-00-3036	FSA Reimbursement	\$0.00	\$0.00	(\$3,092.04)	\$0.00	(\$3,092.04)	0.0%
200-00-3110	110 Bangs City	\$0.00	\$0.00	(\$4,374.52)	\$0.00	(\$4,374.52)	0.0%
200-00-3145	210 Zephyr ISD	\$0.00	\$0.00	(\$8,360.08)	\$0.00	(\$8,360.08)	0.0%
200-00-3200	220 - Brown County	\$0.00	\$0.00	(\$221,901.64)	\$0.00	(\$221,901.64)	0.0%
200-00-3210	221 Cross Plains ISD	\$0.00	\$0.00	(\$4,172.46)	\$0.00	(\$4,172.46)	0.0%
200-00-3300	130 Brownwood City	\$0.00	\$0.00	(\$89,228.36)	\$0.00	(\$89,228.36)	0.0%
200-00-3445	140 Early City	\$0.00	\$0.00	(\$15,146.62)	\$0.00	(\$15,146.62)	0.0%
200-00-3550	150 Bangs ISD	\$0.00	\$0.00	(\$53,993.42)	\$0.00	(\$53,993.42)	0.0%
200-00-3600	160 Blanket ISD	\$0.00	\$0.00	(\$6,073.04)	\$0.00	(\$6,073.04)	0.0%
200-00-3700	170 Brookesmith ISD	\$0.00	\$0.00	(\$17,539.32)	\$0.00	(\$17,539.32)	0.0%
200-00-3800	180 Brownwood ISD	\$0.00	\$0.00	(\$217,692.08)	\$0.00	(\$217,692.08)	0.0%
200-00-3900	190 Early ISD	\$0.00	\$0.00	(\$57,750.32)	\$0.00	(\$57,750.32)	0.0%
	SUBTOTAL REVENUES - DEPARTMENT 00:	\$0.00	\$0.00	(\$734,211.67)	\$0.00	(\$734,211.67)	0.0%
	EXPENDITURES						
200-00-3037	FSA PAYOUT	\$0.00	\$3,413.96	\$0.00	\$0.00	(\$3,413.96)	0.0%
200-00-4010	401 Salaries	\$626,224.00	\$353,299.80	\$0.00	\$0.00	\$272,924.20	56.4%
200-00-4020	402 Employee Hospitalization	\$162,500.00	\$89,724.17	(\$52.52)	\$0.00	\$72,828.35	55.2%
200-00-4030	403 Workers Compensation	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.0%
200-00-4040	404 Unemployment Ins	\$3,000.00	\$1,512.00	\$0.00	\$0.00	\$1,488.00	50.4%
200-00-4050	405 Employee Retirement	\$92,600.00	\$52,588.49	(\$7,942.30)	\$0.00	\$47,963.81	48.2%
200-00-4060	406 Medicare	\$9,660.00	\$5,042.10	\$0.00	\$0.00	\$4,617.90	52.2%
200-00-4070	407 Liability (B.D.)	\$3,800.00	\$0.00	\$0.00	\$0.00	\$3,800.00	0.0%
200-00-4080	408 Liability (A.R.B.)	\$3,800.00	\$0.00	\$0.00	\$0.00	\$3,800.00	0.0%
200-00-4090	409 Disability	\$5,300.00	\$2,903.95	\$0.00	\$0.00	\$2,396.05	54.8%
200-00-4210	421 Travel Expense	\$25,000.00	\$4,985.45	\$0.00	\$0.00	\$20,014.55	19.9%
200-00-4225	422 Dues & Education	\$20,000.00	\$6,312.70	\$0.00	\$0.00	\$13,687.30	31.6%
200-00-4230	423 Parking	\$2,300.00	\$1,560.00	\$0.00	\$0.00	\$740.00	67.8%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	Encumbrances	Remaining	% Used
200	Appraisal						
00	NonDepartmental						
200-00-4240	424 Utilities	\$6,000.00	\$2,455.62	\$0.00	\$0.00	\$3,544.38	40.9%
200-00-4250	425 Telephone	\$7,000.00	\$3,558.09	\$0.00	\$0.00	\$3,441.91	50.8%
200-00-4260	426 Janitorial	\$2,600.00	\$1,517.75	\$0.00	\$0.00	\$1,082.25	58.4%
200-00-4270	427 Insurance	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.0%
200-00-4280	428 Bldg Maintenance & Repair	\$1,000.00	\$2,041.38	\$0.00	\$0.00	(\$1,041.38)	204.1%
200-00-4300	430 Office Expense	\$10,000.00	\$6,427.55	(\$685.00)	\$0.00	\$4,257.45	57.4%
200-00-4310	431 Postage	\$16,000.00	\$15,857.63	\$0.00	\$0.00	\$142.37	99.1%
200-00-4320	432 Printing	\$12,000.00	\$13,636.76	\$0.00	\$0.00	(\$1,636.76)	113.6%
200-00-4330	433 Chief Appraiser Expense	\$750.00	\$133.65	\$0.00	\$0.00	\$616.35	17.8%
200-00-4340	434 Computer Supplies	\$3,500.00	\$1,099.22	\$0.00	\$0.00	\$2,400.78	31.4%
200-00-4350	435 Computer Software & Maint	\$62,000.00	\$40,095.86	(\$8,261.64)	\$0.00	\$30,165.78	51.3%
200-00-4370	437 Publications	\$1,600.00	\$512.20	\$0.00	\$0.00	\$1,087.80	32.0%
200-00-4380	438 Deed Records	\$1,700.00	\$0.00	\$0.00	\$0.00	\$1,700.00	0.0%
200-00-4390	439 Professional Services	\$78,000.00	\$52,950.42	\$0.00	\$0.00	\$25,049.58	67.9%
200-00-4600	460 Contracted Services	\$151,600.00	\$86,688.17	\$0.00	\$0.00	\$64,911.83	57.2%
200-00-4630	463 Appraisal Review Board	\$9,500.00	\$12,650.00	(\$250.00)	\$0.00	(\$2,900.00)	130.5%
200-00-4670	467 Attorney Fees	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0.0%
200-00-4690	469 Auditing	\$2,800.00	\$2,800.00	\$0.00	\$0.00	\$0.00	100.0%
200-00-4800	480 Contingencies	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
200-00-4810	481 Furniture & Equipment	\$1,500.00	\$336.69	\$0.00	\$0.00	\$1,163.31	22.4%
200-00-4820	482 Mapping	\$1,000.00	\$760.00	\$0.00	\$0.00	\$240.00	76.0%
200-00-4830	483 Technology Fund	\$26,000.00	\$34,908.52	\$0.00	\$0.00	(\$8,908.52)	134.3%
200-00-4840	484 ARB Attorney	\$750.00	\$500.00	(\$1,050.00)	\$0.00	\$1,300.00	-73.3%
200-00-4880	Memorial Fund	\$500.00	\$135.38	\$0.00	\$0.00	\$364.62	27.1%
200-00-5900	Transfer to Bldg Fund	\$100,000.00	\$6,650.00	\$0.00	\$0.00	\$93,350.00	6.7%
	SUBTOTAL EXPENDITURES - DEPARTMENT 00:	\$1,464,484.00	\$807,057.51	(\$18,241.46)	\$0.00	\$675,667.95	53.9%
	TOTAL REVENUES for DEPARTMENT: 00:	\$0.00	\$0.00	(\$734,211.67)	\$0.00	(\$734,211.67)	0.0%
	TOTAL EXPENDITURES for DEPARTMENT: 00:	\$1,464,484.00	\$807,057.51	(\$18,241.46)	\$0.00	\$675,667.95	53.9%
	TOTAL REVENUES for FUND: 200:	\$0.00	\$0.00	(\$734,211.67)	\$0.00	(\$734,211.67)	0.0%
	TOTAL EXPENDITURES for FUND: 200:	\$1,464,484.00	\$807,057.51	(\$18,241.46)	\$0.00	\$675,667.95	53.9%

Revenue and Expense Report - YTD - With Budgets

Brown County Appraisal District

Fund: 300 Period: 13 From Account: 0
 Year: 2020 To Account: 9999999999

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	Encumbrances	Remaining	% Used
300	<u>Collections</u>						
00	<u>NonDepartmental</u>						
	REVENUES						
300-00-3000	100 Interest Earned	\$0.00	\$0.00	(\$727.88)	\$0.00	(\$727.88)	0.0%
300-00-3034	200 May ISD	\$0.00	\$0.00	(\$8,410.05)	\$0.00	(\$8,410.05)	0.0%
300-00-3110	110 Bangs City	\$0.00	\$0.00	(\$1,288.04)	\$0.00	(\$1,288.04)	0.0%
300-00-3120	120 Blanket City	\$0.00	\$0.00	(\$450.00)	\$0.00	(\$450.00)	0.0%
300-00-3145	210 Zephyr ISD	\$0.00	\$0.00	(\$2,795.94)	\$0.00	(\$2,795.94)	0.0%
300-00-3200	220 - Brown County	\$0.00	\$0.00	(\$69,351.16)	\$0.00	(\$69,351.16)	0.0%
300-00-3300	130 Brownwood City	\$0.00	\$0.00	(\$28,436.47)	\$0.00	(\$28,436.47)	0.0%
300-00-3445	140 Early City	\$0.00	\$0.00	(\$4,780.73)	\$0.00	(\$4,780.73)	0.0%
300-00-3515	Tax Certificate	\$0.00	\$0.00	(\$18,960.00)	\$0.00	(\$18,960.00)	0.0%
300-00-3550	150 Bangs ISD	\$0.00	\$0.00	(\$4,375.74)	\$0.00	(\$4,375.74)	0.0%
300-00-3600	160 Blanket ISD	\$0.00	\$0.00	(\$3,046.18)	\$0.00	(\$3,046.18)	0.0%
300-00-3700	170 Brooksmith ISD	\$0.00	\$0.00	(\$5,944.52)	\$0.00	(\$5,944.52)	0.0%
300-00-3800	180 Brownwood ISD	\$0.00	\$0.00	(\$74,149.45)	\$0.00	(\$74,149.45)	0.0%
300-00-3900	190 Early ISD	\$0.00	\$0.00	(\$17,930.29)	\$0.00	(\$17,930.29)	0.0%
	SUBTOTAL REVENUES - DEPARTMENT 00:	\$0.00	\$0.00	(\$240,646.45)	\$0.00	(\$240,646.45)	0.0%
	EXPENDITURES						
300-00-4010	401 Salaries	\$161,380.00	\$83,285.16	\$0.00	\$0.00	\$78,094.84	51.6%
300-00-4020	402 Employee Hospitalization	\$50,000.00	\$37,132.46	\$0.00	\$0.00	\$12,867.54	74.3%
300-00-4030	403 Workers Compensation	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.0%
300-00-4040	404 Unemployment Ins	\$750.00	\$506.69	\$0.00	\$0.00	\$243.31	67.6%
300-00-4050	405 Employee Retirement	\$24,360.00	\$12,416.70	\$0.00	\$0.00	\$11,943.30	51.0%
300-00-4060	406 Medicare	\$2,000.00	\$1,317.19	\$0.00	\$0.00	\$682.81	65.9%
300-00-4090	409 Disability	\$1,500.00	\$797.23	\$0.00	\$0.00	\$702.77	53.1%
300-00-4210	421 Travel Expense	\$7,000.00	\$2,030.07	(\$361.00)	\$0.00	\$5,330.93	23.8%
300-00-4225	422 Dues & Education	\$2,800.00	\$1,291.35	(\$310.00)	\$0.00	\$1,818.65	35.0%
300-00-4230	423 Parking	\$900.00	\$735.00	\$0.00	\$0.00	\$165.00	81.7%
300-00-4240	424 Utilities	\$3,000.00	\$1,227.71	\$0.00	\$0.00	\$1,772.29	40.9%
300-00-4250	425 Telephone	\$3,000.00	\$1,768.69	\$0.00	\$0.00	\$1,231.31	59.0%
300-00-4260	426 Janitorial	\$1,600.00	\$932.25	\$0.00	\$0.00	\$667.75	58.3%
300-00-4270	427 Insurance	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	Encumbrances	Remaining	% Used
300	Collections						
00	NonDepartmental						
300-00-4280	428 Bldg Maintenance & Repair	\$500.00	\$1,984.38	\$0.00	\$0.00	(\$1,484.38)	396.9%
300-00-4300	430 Office Expense	\$4,000.00	\$2,017.98	\$0.00	\$0.00	\$1,982.02	50.4%
300-00-4310	431 Postage	\$15,000.00	\$3,021.17	\$0.00	\$0.00	\$11,978.83	20.1%
300-00-4320	432 Printing	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	0.0%
300-00-4340	434 Computer Supplies	\$750.00	\$281.42	\$0.00	\$0.00	\$468.58	37.5%
300-00-4350	435 Computer Software & Maint	\$34,000.00	\$24,483.19	(\$4,130.82)	\$0.00	\$13,647.63	59.9%
300-00-4390	439 Professional Services	\$6,800.00	\$4,330.00	\$0.00	\$0.00	\$2,470.00	63.7%
300-00-4450	440 Bond	\$1,500.00	\$212.50	\$0.00	\$0.00	\$1,287.50	14.2%
300-00-4690	469 Auditing	\$2,800.00	\$2,800.00	\$0.00	\$0.00	\$0.00	100.0%
300-00-4800	480 Contingencies	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.0%
300-00-4830	483 Technology Fund	\$1,000.00	\$1,279.57	\$0.00	\$0.00	(\$279.57)	128.0%
	SUBTOTAL EXPENDITURES - DEPARTMENT 00:	\$335,890.00	\$183,850.71	(\$4,801.82)	\$0.00	\$156,841.11	53.3%
	TOTAL REVENUES for DEPARTMENT: 00 :	\$0.00	\$0.00	(\$240,646.45)	\$0.00	(\$240,646.45)	0.0%
	TOTAL EXPENDITURES for DEPARTMENT: 00 :	\$335,890.00	\$183,850.71	(\$4,801.82)	\$0.00	\$156,841.11	53.3%
	TOTAL REVENUES for FUND: 300 :	\$0.00	\$0.00	(\$240,646.45)	\$0.00	(\$240,646.45)	0.0%
	TOTAL EXPENDITURES for FUND: 300 :	\$335,890.00	\$183,850.71	(\$4,801.82)	\$0.00	\$156,841.11	53.3%

**2021 PROPOSED
APPRAISAL BUDGET**

BCAD					
ACCOUNT #	ACCOUNT NAME	2021 BUDGETED	2020 ADOPTED	DIFFERENCE	% CHANGE
401	SALARIES	\$641,224.00	\$ 626,224.00	\$15,000.00	2.40%
402	EMPLOYEE INSURANCE	\$191,000.00	\$ 162,500.00	\$28,500.00	17.54%
403	WORKERS COMP	\$3,000.00	\$ 3,000.00	\$0.00	0.00%
404	UNEMPLOYMENT INS	\$2,000.00	\$ 3,000.00	(\$1,000.00)	-33.33%
405	RETIREMENT	\$94,600.00	\$ 92,600.00	\$2,000.00	2.16%
406	MEDICARE	\$9,660.00	\$ 9,660.00	\$0.00	0.00%
407	LIABILITY BOD	\$3,900.00	\$ 3,800.00	\$100.00	2.63%
408	LIABILITY ARB	\$3,900.00	\$ 3,800.00	\$100.00	2.63%
409	DISABILITY INSURANCE	\$5,100.00	\$ 5,300.00	(\$200.00)	-3.77%
420	TRAVEL / EDUCATION	\$25,000.00	\$ 25,000.00	\$0.00	0.00%
422	DUES & SUBSCRIPTIONS	\$20,000.00	\$ 20,000.00	\$0.00	0.00%
423	PARKING	\$2,300.00	\$ 2,300.00	\$0.00	0.00%
424	UTILITIES	\$6,000.00	\$ 6,000.00	\$0.00	0.00%
425	TELEPHONE EXPENSE	\$7,200.00	\$ 7,000.00	\$200.00	2.86%
426	JANITORIAL	\$2,900.00	\$ 2,600.00	\$300.00	11.54%
427	INSURANCE	\$3,000.00	\$ 3,000.00	\$0.00	0.00%
428	BLDG MAINT/REPAIR	\$1,000.00	\$ 1,000.00	\$0.00	0.00%
430	OFFICE SUPPLIES	\$10,000.00	\$ 10,000.00	\$0.00	0.00%
431	POSTAGE	\$18,000.00	\$ 16,000.00	\$2,000.00	12.50%
432	PRINTING	\$14,000.00	\$ 12,000.00	\$2,000.00	16.67%
433	CHIEF APPR. EXPENSE	\$750.00	\$ 750.00	\$0.00	0.00%
434	COMPUTER SUPPLIES	\$3,000.00	\$ 3,500.00	(\$500.00)	-14.29%
435	COMPUTER MAINTENANCE	\$72,000.00	\$ 62,000.00	\$10,000.00	16.13%
437	PUBLICATIONS	\$1,600.00	\$ 1,600.00	\$0.00	0.00%
438	DEED RECORDS	\$1,200.00	\$ 1,700.00	(\$500.00)	-29.41%
439	PROFESSIONAL SERVICES	\$81,500.00	\$ 78,000.00	\$3,500.00	4.49%
460	CONTRACTED SERVICES	\$147,500.00	\$ 151,600.00	(\$4,100.00)	-2.70%
463	ARB	\$9,000.00	\$ 9,500.00	(\$500.00)	-5.26%
467	ATTORNEY	\$4,000.00	\$ 8,000.00	(\$4,000.00)	-50.00%
469	AUDITING	\$2,800.00	\$ 2,800.00	\$0.00	0.00%
480	CONTINGENCIES	\$500.00	\$ 500.00	\$0.00	0.00%
481	FURNITURE & EQUIPMENT	\$1,500.00	\$ 1,500.00	\$0.00	0.00%
482	MAPPING/IMAGING	\$1,000.00	\$ 1,000.00	\$0.00	0.00%
483	TECHNOLOGY FUND	\$6,000.00	\$ 26,000.00	(\$20,000.00)	-76.92%
484	ARB ATTORNEY	\$750.00	\$ 750.00	\$0.00	0.00%
	MEMORIAL FUND	\$500.00	\$ 500.00	\$0.00	0.00%
	BUILDING REPAIR/PAYMEN	\$100,000.00	\$ 100,000.00	\$0.00	
		\$1,497,384.00	\$1,464,484.00	\$32,900.00	2.25%
	LEASE	\$5,000.00	\$5,000.00		
	TOTAL	\$1,492,384.00	\$1,459,484.00		2.25%
TOTAL BILLABLE BUDGET		\$1,492,384.00	\$1,459,484.00		
BUDGET 2020	\$1,464,484.00	\$32,900.00			
% INC/DEC		2.25%			
OBLIGATED FUNDS					
TECHNOLOGY FUND			\$45,000.00		
ARBITRATION/LITIGATION			\$30,000.00		
BUILDING FUND			\$233,936.00		

2021 PROPOSED COLLECTION BUDGET

BCAD ACCT #	<u>ACCOUNT NAME</u>	<u>2021 BUDGETED</u>	<u>2020 Adopted</u>	<u>Year-to-year Diff</u>	<u>% Chang</u>
401	SALARIES	\$ 165,254.00	\$ 161,380.00	3,874.00	2.40%
439	PROFESSIONAL SERVICES	\$ 6,940.00	\$ 6,800.00	140.00	2.06%
402	EMPLOYEE INSURANCE	\$ 58,000.00	\$ 50,000.00	8,000.00	16.00%
403	WORKER'S COMP	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
404	UNEMPLOYMENT INS	\$ 750.00	\$ 750.00	0.00	0.00%
405	RETIREMENT	\$ 24,360.00	\$ 24,360.00	0.00	0.00%
406	MEDICARE	\$ 2,200.00	\$ 2,000.00	200.00	10.00%
409	DISABILITY	\$ 1,600.00	\$ 1,500.00	100.00	6.67%
421	TRAVEL	\$ 6,000.00	\$ 7,000.00	(1,000.00)	-14.29%
432	PRINTING	\$ 8,500.00	\$ 8,500.00	0.00	0.00%
422	DUES/EDUCATION	\$ 2,800.00	\$ 2,800.00	0.00	0.00%
423	PARKING	\$ 1,000.00	\$ 900.00	100.00	11.11%
424	UTILITIES	\$ 3,075.00	\$ 3,000.00	75.00	2.50%
425	TELEPHONE EXPENSE	\$ 3,000.00	\$ 3,000.00	0.00	0.00%
426	JANITORIAL	\$ 1,600.00	\$ 1,600.00	0.00	0.00%
427	INSURANCE	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
428	BLDG MAINT/REPAIR	\$ 500.00	\$ 500.00	0.00	0.00%
430	OFFICE SUPPLIES	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
431	POSTAGE	\$ 15,000.00	\$ 15,000.00	0.00	0.00%
434	COMPUTER SUPPLIES	\$ 750.00	\$ 750.00	0.00	0.00%
435	COMPUTER MAINTENANCE	\$ 35,000.00	\$ 34,000.00	1,000.00	2.94%
440	BOND	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
469	AUDITING	\$ 2,800.00	\$ 2,800.00	0.00	0.00%
480	CONTINGENCIES	\$ 250.00	\$ 250.00	0.00	0.00%
483	TECHNOLOGY FUND	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
		\$ 348,379.00	\$ 335,890.00	12,489.00	3.72%
	ADJUSTMENTS (TAX CERTIFICATES)	\$ 18,960.00			
	TOTAL BILLABLE	\$ 329,419.00			
	2020 Billable Budget	\$319,090.00			
	Difference	\$ 10,329.00			

RATING RANGES

- 5. Outstanding
- 4. Exceeds job requirements
- 3. Meets job requirements
- 2. Needs improvement
- 1. Unsatisfactory

PERFORMANCE COMPETENCIES

Administration – Leads the administration of Brown CAD; insures the vision and integrity of the District is well understood, consistently applied, effectively implemented and widely supported.

1 2 3 4 5

Assessment _____

Leadership – Exhibits confidence in self and others; inspires respect and trust; reacts skillfully under pressure; shows courage to take action; motivates others to perform effectively.

1 2 3 4 5

Assessment _____

Conflict Resolution – Encourages open communications; confronts difficult situation; maintains objectivity; keeps emotions under control; uses negotiation skills to resolve conflicts.

1 2 3 4 5

Assessment _____

Staff Management – Provides direction and gains confidence; develops subordinates and encourages growth; includes subordinates in planning and provides feedback; makes self available to subordinates; takes responsibility for subordinate’s activities.

1 2 3 4 5

Assessment _____

Human Resources – Possesses necessary skills to develop, motivate and compensate a productive workforce; shows respect and sensitivity for cultural differences; builds a diverse workforce; promotes a harassment-free environment; demonstrates knowledge of EEO policy.

1 2 3 4 5

Assessment _____

Project Management – Develops, coordinates and completes projects on time and within budget; manages project team activities; contributes to building a positive team.

1 2 3 4 5

Assessment _____

Communications – Communicates effectively with boards, entities and public; serves as chief spokesperson for Brown CAD; selects and uses appropriate communication methods; expresses ideas and through verbally and in written form.

1 2 3 4 5

Assessment _____

Board Relations – Works closely with the board of directors to keep them fully informed on all important aspects of the status and development of Brown CAD; facilitates the board’s governance and composition; implements board policies and recommends policies for board consideration.

1 2 3 4 5

Assessment _____

Financial Results – Establishes appropriate annual budget and manages financial objectives; ensures that appropriate collection and appraisal systems are maintained to effectively control operations.

1 2 3 4 5

Assessment _____

Strategic Planning – Develops strategies to achieve Brown CAD goals in an efficient and timely manner; adapts strategy to changing conditions; understands district’s strengths and weaknesses; acquires and allocates resources consistent with strategic objectives.

1 2 3 4 5

Assessment _____

Customer Service – Displays courtesy and sensitivity; manages difficult or emotional taxpayer situations; responds promptly to taxpayer needs; establishes customer service standards and provides training in customer service.

1 2 3 4 5

Assessment _____

