

**BROWN COUNTY APPRAISAL DISTRICT
403 FISK
BROWNWOOD, TEXAS 76801
325-643-5676
AGENDA
April 12, 2021**

**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 April 12, 2021, 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.
1. New Business – Action Items Consent Agenda
 - A. Approve minutes of the March 8, 2021 meeting
 - B. Approve Bills for March 2021
 - C. Approve Financial Report
2. New Business – Action Items
 - A. The board will retire into Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 and 551.076 to discuss any of the following:
 - Section 551.071 A private consultation with the board’s attorney on matters in which the duty of the attorney to the governmental body under the Texas disciplinary rules of professional conduct of the state bar of Texas clearly conflicts with the open meetings act or pending or contemplated litigation or settlement offer as authorized by law.
 - Section 551.072 Deliberations regarding real property
 - Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee
 - Section 551.076 Deliberation Regarding Security Devices
 - B. Reconvene in Open Session
 - C. Discussion and action on any items in Executive Session
3. New Business
 - A. Approve Quarterly Banking Report
 - B. Discuss Approve/Disapprove 2022 Proposed Budget
 - C. Appraisal Progress
 - D. Appraisal Issues
 1. Discuss Property Value Study
 - E. Discussion of appraised values, property tax exemptions and property characteristics on properties within the Brown County Appraisal District
 - F. Approve tax refunds on overpayments of taxes
 - G. Discuss future agenda items
4. Adjourn

**THE MINUTES FOR THE TELECONFERENCE MEETING OF THE
BROWN COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS**

March 8, 2021

Members present were David Bullion, Barry Miller, Vince Ornelas, Terry Been, Ken Fitzgerald, Draco Miller and Brent Moseley. Brett McKibben represented the Appraisal District. Robert Meyers with MVBA was in attendance as legal counsel.

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.

The minutes of the January 2021 Meeting, Bills for January & February 2021, and Financial Report were approved with a motion from Draco Miller and second by Brent Moseley. Motion carried 7/0.

The board entered into executive session at 12:18 pm and reconvened in open session at 12:45 pm.

Executive session was discussed and Brent Moseley made a motion to authorize the Chief Appraiser to hire a realtor to negotiate the purchase the property at 700 Carnegie St. subject to approval by $\frac{3}{4}$ of the taxing entities. Barry miller provided the second. Motion carried 7/0

The Chief Appraiser discussed the Property Value Study.

With no other matters to discuss, the meeting was adjourned at 12:57 pm.

Chairman

Secretary

BROWN CAD
MONTHLY BILLS
MARCH 2021

All bills are 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: 2021
Selected Transaction Type:
Selected Date Range: 3/1/2021 - 3/31/2021
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
3/12/2021	DEPOSIT	DEPOSIT CO			\$15,775.00			BK
3/12/2021	DEPOSIT	DEPOSIT AP			\$50,713.04			BK
3/12/2021	WD	PR-3122021	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$7,512.03)	-505		AP
3/12/2021	WD	PR-3122021	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$2,334.87)	-504		AP
3/12/2021	WD	PR-3122021	Citizen's National Bank 1	Automatic Invoice From Payroll	(\$4,550.92)	-503		AP
3/12/2021	WD	PR-3122021	Brown County Appraisal Dist	Automatic Invoice From Payroll	(\$310.00)	214		AP
3/12/2021	WD	AM EX 3-12	American Express	RACKSPACE; PUBLIC DATA; ADOBE; TAAD; HOTEL; COLL L	(\$1,753.37)	16706		AP
3/12/2021	WD	APOLLO 3-1	APOLLO COMPUTERS	INV # 21335 - LABOR SONICWALL	(\$243.75)	16707		AP
3/12/2021	WD	AT&T 3-12-	AT&T Mobility		(\$235.44)	16708		AP
3/12/2021	WD	ATMOS 3-12	Atmos Energy		(\$162.25)	16709		AP
3/12/2021	WD	BRIDGET 3-	BRIDGET MARTIN	FEB 21 MILEAGE	(\$193.76)	16710		AP
3/12/2021	WD	BRWD JANIT	Brownwood Janitorial Supply	FIRE EXT	(\$22.00)	16711		AP
3/12/2021	WD	CIC 3-12-2	Computer Information Concepts	ANNUAL PEOPLEWARE AGREEMENT 5/1/21-4/30/22	(\$6,820.00)	16712		AP
3/12/2021	WD	CONDOR 3-1	CONDOR	SHREDDING	(\$317.00)	16713		AP

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
3/12/2021	WD	DKYOUNG 3-	DAVID K YOUNG CONSULTING LLC	FSA ADMIN	(\$95.00)	16714		AP
3/12/2021	WD	ESRI 3-12-	ESRI Inc File	ARC GIS DESKTOP 5/25/21-5/24/22	(\$403.00)	16715		AP
3/12/2021	WD	FRONTIER 3	FRONTIER		(\$119.24)	16716		AP
3/12/2021	WD	HALFILE 3-	Hal Systems	ANNUAL MAINTENANCE	(\$1,025.85)	16717		AP
3/12/2021	WD	HARRIS BRO	HARRIS BROADBAND		(\$90.44)	16718		AP
3/12/2021	WD	KIRBOS 3-1	Kirbo's Office Systems		(\$558.29)	16719		AP
3/12/2021	WD	LEXIS NEXI	LEXIS NEXIS		(\$101.00)	16720		AP
3/12/2021	WD	NIKI 3-12-	Pamela N. Martin	JANITORIAL SERVICES FOR MARCH '21	(\$375.00)	16721		AP
3/12/2021	WD	PITNEY BOW	Pitney Bowes	LEASE 12/30/20-3/29/21	(\$591.00)	16722		AP
3/12/2021	WD	SARAH 3-12	SARAH WALKER	FEB '21 MILEAGE	(\$73.36)	16723		AP
3/12/2021	WD	STAPLES 3-	Staples Credit Plan	OFFICE SUPPLIES	(\$162.67)	16724		AP
3/12/2021	WD	TDLR 3-12-	TX Dept of Licensing	BRETT MCKIBBEN REGISTRATION	(\$45.00)	16725		AP
3/12/2021	WD	BRENT 3-12	Wm Brent Jackson	FEB '21 MILEAGE	(\$94.64)	16726		AP
3/12/2021	WD	PR-3122021	AFLAC	Automatic Invoice From Payroll	(\$441.58)	16727		AP
3/12/2021	WD	PR-3122021	Brown County	Automatic Invoice From Payroll	(\$10,181.94)	16728		AP
3/12/2021	WD	PR-3122021	Colonial Life & Accident	Automatic Invoice From Payroll	(\$158.54)	16729		AP
3/12/2021	WD	PR-3122021	Liberty National Life Ins Co	Automatic Invoice From Payroll	(\$265.37)	16730		AP
3/12/2021	WD	PR-3122021	Old Surety Life Insurance	Automatic Invoice From Payroll	(\$47.83)	16731		AP
3/12/2021	WD	22	Bible, Tohmi	902042	(\$1,452.16)	902042		PR
3/12/2021	WD	2	Brown, Ronald	902043	(\$2,695.85)	902043		PR
3/12/2021	WD	3	Bush, Eva	902044	(\$2,140.62)	902044		PR

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
3/12/2021	WD	5	Jackson, William Brent	902045	(\$1,754.64)	902045		PR
3/12/2021	WD	13	Keeney, Raimie	902046	(\$1,966.31)	902046		PR
3/12/2021	WD	18	Martin, Bridget	902047	(\$1,647.81)	902047		PR
3/12/2021	WD	8	McKibben, Brett	902048	(\$4,963.16)	902048		PR
3/12/2021	WD	9	Mooney, Patrick	902049	(\$2,146.75)	902049		PR
3/12/2021	WD	11	Norman, Kathy	902050	(\$1,025.13)	902050		PR
3/12/2021	WD	20	WALKER, SARAH	902051	(\$1,563.70)	902051		PR
3/12/2021	WD	19	Castillo, Natalie	902052	(\$1,962.07)	902052		PR
3/12/2021	WD	25	Foix, Dana	902053	(\$1,040.93)	902053		PR
3/12/2021	WD	24	Lewis, Stephanie	902054	(\$1,063.05)	902054		PR
3/12/2021	WD	7	Martin, Pamela Nicole	902055	(\$1,800.72)	902055		PR
3/30/2021	DEPOSIT	DEPOSIT AP			\$62,330.37			BK
3/30/2021	DEPOSIT	DEPOSIT CO			\$13,615.42			BK
3/30/2021	WD	PR-3302021	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$6,647.18)	-508		AP
3/30/2021	WD	PR-3302021	LINCOLN FINANCIAL GROUP	Automatic Invoice From Payroll	(\$2,055.86)	-507		AP
3/30/2021	WD	PR-3302021	Citizen's National Bank 1	Automatic Invoice From Payroll	(\$5,572.14)	-506		AP
3/30/2021	WD	PR-3302021	Brown County Appraisal Dist	Automatic Invoice From Payroll	(\$310.00)	216		AP
3/30/2021	WD	PR-3302021	AFLAC	Automatic Invoice From Payroll	(\$441.58)	16732		AP
3/30/2021	WD	PR-3302021	BLUE CROSS & BLUE SHIELD OF TX	Automatic Invoice From Payroll	(\$6,180.16)	16733		AP
3/30/2021	WD	PR-3302021	Colonial Life & Accident	Automatic Invoice From Payroll	(\$158.54)	16734		AP
3/30/2021	WD	PR-3302021	PRINCIPAL FINANCIAL	Automatic Invoice From Payroll	(\$2,087.34)	16735		AP

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
3/30/2021	WD	PR-3302021	THE HARTFORD GRP	Automatic Invoice From Payroll	(\$667.68)	16736		AP
3/30/2021	WD	ADVANTAGE	Advantage Office Products LLC	6 CASES PAPER, 2 CHAIRS	(\$592.92)	16737		AP
3/30/2021	WD	ANDYS 3-30	Andys Pest Troopers, Inc	TERMITE YEARLY INSPECTION	(\$75.00)	16738		AP
3/30/2021	WD	BRETT 3-30	Brett McKibben	TAAO FALL BOARDS - AUSTIN	(\$357.20)	16739		AP
3/30/2021	WD	BRWD JANIT	Brownwood Janitorial Supply	FIRE EXTINGUISHER CO2; PAPER TOWELS; TOILET PAPER	(\$195.23)	16740		AP
3/30/2021	WD	CITY BRWD	City of Brownwood	WATER; SEWER; DUMPSTER	(\$132.41)	16741		AP
3/30/2021	WD	CNB 3-30-2	CNB Citizen's National Bank	DEPOSIT SLIPS 0325074	(\$56.00)	16742		AP
3/30/2021	WD	EVA 3-30-2	Eva Bush	TAAO SPRING BOARD - AUSTIN	(\$357.20)	16743		AP
3/30/2021	WD	HARRIS BRO	HARRIS BROADBAND		(\$90.44)	16744		AP
3/30/2021	WD	HEARTLAND	HEARTLAND REALTORS	APRIL MLS	(\$220.00)	16745		AP
3/30/2021	WD	KIRBOS 3-3	Kirbo's Office Systems		(\$234.00)	16746		AP
3/30/2021	WD	MYBA 3-30- All	McCreary, Veselka, Bragg & All		(\$2,472.50)	16747		AP
3/30/2021	WD	RAIMIE 3-3	Raimie Keeney	TAAO SCHOLARSHIP COMMITTEE; TAAO SPRING BOARDS - A	(\$614.40)	16748		AP
3/30/2021	WD	RELIANT 3-	Reliant Energy		(\$366.22)	16749		AP
3/30/2021	WD	TYP 3-30-2	Thos Y Pickett & Co Inc	Q2 INSTALLMENT FOR 2021	(\$20,000.00)	16750		AP
3/30/2021	WD	WALMART 3-	Wal-Mart	OFFICE SUPPLIES	(\$76.90)	16751		AP
3/30/2021	WD	RESERVE 3/	PTNEY BOWES RESERVE ACCOUNT	RESERVE ACCOUNT DEPOSIT ACCT #34566695	(\$5,000.00)	16752		AP
3/30/2021	WD	22	Bible, Tohmi	902056	(\$1,112.09)	902056		PR
3/30/2021	WD	2	Brown, Ronald	902057	(\$2,309.41)	902057		PR

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Operator: NIKIM
Report ID: BKLT04

4/6/2021 8:45:41 AM

Bank: 1 Citizens National Bank

Account: 0117625

Payroll and Accounts Payable

Date	Type	Reference	Payee	Description	Amount	Check	Redeemed	Source
3/30/2021	WD	3	Bush, Eva	902058	(\$1,634.05)	902058		PR
3/30/2021	WD	5	Jackson, William Brent	902059	(\$1,349.79)	902059		PR
3/30/2021	WD	13	Keeney, Raimie	902060	(\$1,630.80)	902060		PR
3/30/2021	WD	18	Martin, Bridget	902061	(\$1,094.95)	902061		PR
3/30/2021	WD	8	McKibben, Brett	902062	(\$4,211.27)	902062		PR
3/30/2021	WD	9	Mooney, Patrick	902063	(\$2,035.08)	902063		PR
3/30/2021	WD	11	Norman, Kathy	902064	(\$1,039.98)	902064		PR
3/30/2021	WD	20	WALKER, SARAH	902065	(\$1,167.77)	902065		PR
3/30/2021	WD	19	Castillo, Natalie	902066	(\$1,734.39)	902066		PR
3/30/2021	WD	25	Foix, Dana	902067	(\$863.83)	902067		PR
3/30/2021	WD	24	Lewis, Stephanie	902068	(\$1,063.05)	902068		PR
3/30/2021	WD	7	Martin, Pamela Nicole	902069	(\$1,738.43)	902069		PR

Account Summary: Deposit \$142,433.83 Interest \$0.00 Debits/Credits \$0.00 Total \$0.00
 Withdrawal (\$142,433.83)

Bank Summary: Deposit \$142,433.83 Interest \$0.00 Debits/Credits \$0.00 Total \$0.00
 Withdrawal (\$142,433.83)

Revenue and Expense Report - YTD - With Budgets

Brown County Appraisal District

Fund: 200 Period: 13 From Account: 0
 Year: 2021 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	(\$166.97)	\$0.00	(\$166.97)	0.0%
200-00-3034	200 May ISD	\$0.00	\$0.00	(\$14,588.08)	\$0.00	(\$14,588.08)	0.0%
200-00-3035	200 General Other Income	\$0.00	\$0.00	(\$2,586.46)	\$0.00	(\$2,586.46)	0.0%
200-00-3036	FSA Reimbursement	\$0.00	\$0.00	(\$1,240.00)	\$0.00	(\$1,240.00)	0.0%
200-00-3110	110 Bangs City	\$0.00	\$0.00	(\$2,233.62)	\$0.00	(\$2,233.62)	0.0%
200-00-3145	210 Zephyr ISD	\$0.00	\$0.00	(\$4,560.58)	\$0.00	(\$4,560.58)	0.0%
200-00-3200	220 - Brown County	\$0.00	\$0.00	(\$113,333.10)	\$0.00	(\$113,333.10)	0.0%
200-00-3210	221 Cross Plains ISD	\$0.00	\$0.00	(\$2,323.34)	\$0.00	(\$2,323.34)	0.0%
200-00-3300	130 Brownwood City	\$0.00	\$0.00	(\$45,570.35)	\$0.00	(\$45,570.35)	0.0%
200-00-3445	140 Early City	\$0.00	\$0.00	(\$7,734.90)	\$0.00	(\$7,734.90)	0.0%
200-00-3700	170 Brooksmith ISD	\$0.00	\$0.00	(\$9,197.44)	\$0.00	(\$9,197.44)	0.0%
200-00-3800	180 Brownwood ISD	\$0.00	\$0.00	(\$111,179.57)	\$0.00	(\$111,179.57)	0.0%
200-00-3900	190 Early ISD	\$0.00	\$0.00	(\$29,515.17)	\$0.00	(\$29,515.17)	0.0%
	SUBTOTAL REVENUES - DEPARTMENT 00:	\$0.00	\$0.00	(\$344,229.58)	\$0.00	(\$344,229.58)	0.0%
	EXPENDITURES						
200-00-3037	FSA PAYOUT	\$0.00	\$786.97	\$0.00	\$0.00	(\$786.97)	0.0%
200-00-4010	401 Salaries	\$645,011.00	\$157,419.84	\$0.00	\$0.00	\$487,591.16	24.4%
200-00-4020	402 Employee Hospitalization	\$191,000.00	\$38,307.91	\$0.00	\$0.00	\$152,692.09	20.1%
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	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0%
200-00-4050	405 Employee Retirement	\$94,600.00	\$22,193.90	\$0.00	\$0.00	\$72,406.10	23.5%
200-00-4060	406 Medicare	\$9,660.00	\$2,444.03	\$0.00	\$0.00	\$7,215.97	25.3%
200-00-4070	407 Liability (B.D.)	\$3,900.00	\$0.00	\$0.00	\$0.00	\$3,900.00	0.0%
200-00-4080	408 Liability (A.R.B.)	\$3,900.00	\$0.00	\$0.00	\$0.00	\$3,900.00	0.0%
200-00-4090	409 Disability	\$5,100.00	\$1,244.55	\$0.00	\$0.00	\$3,855.45	24.4%
200-00-4210	421 Travel Expense	\$25,000.00	\$1,908.54	(\$46.89)	\$0.00	\$23,138.35	7.4%
200-00-4225	422 Dues & Education	\$20,000.00	\$1,829.50	\$0.00	\$0.00	\$18,170.50	9.1%
200-00-4230	423 Parking	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00	0.0%
200-00-4240	424 Utilities	\$6,000.00	\$1,277.04	\$0.00	\$0.00	\$4,722.96	21.3%
200-00-4250	425 Telephone	\$7,200.00	\$1,162.70	\$0.00	\$0.00	\$6,037.30	16.1%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	Encumbrances	Remaining	% Used
200	Appraisal						
00	NonDepartmental						
200-00-4260	426 Janitorial	\$2,900.00	\$975.01	\$0.00	\$0.00	\$1,924.99	33.6%
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	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
200-00-4300	430 Office Expense	\$10,000.00	\$2,681.28	(\$312.87)	\$0.00	\$7,631.59	23.7%
200-00-4310	431 Postage	\$18,000.00	\$14,685.73	\$0.00	\$0.00	\$3,314.27	81.6%
200-00-4320	432 Printing	\$14,000.00	\$826.34	\$0.00	\$0.00	\$13,173.66	5.9%
200-00-4330	433 Chief Appraiser Expense	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.0%
200-00-4340	434 Computer Supplies	\$3,000.00	\$90.54	\$0.00	\$0.00	\$2,909.46	3.0%
200-00-4350	435 Computer Software & Maint	\$72,000.00	\$14,336.96	\$0.00	\$0.00	\$57,663.04	19.9%
200-00-4370	437 Publications	\$1,600.00	\$405.20	\$0.00	\$0.00	\$1,194.80	25.3%
200-00-4380	438 Deed Records	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.0%
200-00-4390	439 Professional Services	\$81,500.00	\$38,284.77	\$0.00	\$0.00	\$43,215.23	47.0%
200-00-4600	460 Contracted Services	\$147,500.00	\$105,550.38	\$0.00	\$0.00	\$41,949.62	71.6%
200-00-4630	463 Appraisal Review Board	\$9,000.00	\$250.00	\$0.00	\$0.00	\$8,750.00	2.8%
200-00-4670	467 Attorney Fees	\$4,000.00	\$2,815.00	\$0.00	\$0.00	\$1,185.00	70.4%
200-00-4690	469 Auditing	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0.0%
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	\$370.98	\$0.00	\$0.00	\$1,129.02	24.7%
200-00-4820	482 Mapping	\$1,000.00	\$403.00	\$0.00	\$0.00	\$597.00	40.3%
200-00-4830	483 Technology Fund	\$6,000.00	\$274.75	\$0.00	\$0.00	\$5,725.25	4.6%
200-00-4840	484 ARB Attorney	\$750.00	\$500.00	\$0.00	\$0.00	\$250.00	66.7%
200-00-4880	Memorial Fund	\$500.00	\$62.28	\$0.00	\$0.00	\$437.72	12.5%
200-00-5900	Transfer to Bldg Fund	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0.0%
	SUBTOTAL EXPENDITURES - DEPARTMENT 00:	\$1,501,171.00	\$411,087.20	(\$359.76)	\$0.00	\$1,090,443.56	27.4%
	TOTAL REVENUES for DEPARTMENT: 00 :	\$0.00	\$0.00	(\$344,229.58)	\$0.00	(\$344,229.58)	0.0%
	TOTAL EXPENDITURES for DEPARTMENT: 00 :	\$1,501,171.00	\$411,087.20	(\$359.76)	\$0.00	\$1,090,443.56	27.4%
	TOTAL REVENUES for FUND: 200 :	\$0.00	\$0.00	(\$344,229.58)	\$0.00	(\$344,229.58)	0.0%
	TOTAL EXPENDITURES for FUND: 200 :	\$1,501,171.00	\$411,087.20	(\$359.76)	\$0.00	\$1,090,443.56	27.4%

Revenue and Expense Report - YTD - With Budgets

Brown County Appraisal District

Fund: 300 Period: 13 From Account: 0
 Year: 2021 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	(\$42.30)	\$0.00	(\$42.30)	0.0%
300-00-3034	200 May ISD	\$0.00	\$0.00	(\$6,853.38)	\$0.00	(\$6,853.38)	0.0%
300-00-3110	110 Bangs City	\$0.00	\$0.00	(\$1,023.36)	\$0.00	(\$1,023.36)	0.0%
300-00-3120	120 Blanket City	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)	0.0%
300-00-3145	210 Zephyr ISD	\$0.00	\$0.00	(\$1,809.25)	\$0.00	(\$1,809.25)	0.0%
300-00-3200	220 - Brown County	\$0.00	\$0.00	(\$54,362.27)	\$0.00	(\$54,362.27)	0.0%
300-00-3300	130 Brownwood City	\$0.00	\$0.00	(\$22,455.07)	\$0.00	(\$22,455.07)	0.0%
300-00-3445	140 Early City	\$0.00	\$0.00	(\$4,029.26)	\$0.00	(\$4,029.26)	0.0%
300-00-3550	150 Bangs ISD	\$0.00	\$0.00	(\$4,054.51)	\$0.00	(\$4,054.51)	0.0%
300-00-3600	160 Blanket ISD	\$0.00	\$0.00	(\$822.06)	\$0.00	(\$822.06)	0.0%
300-00-3700	170 Brookesmith ISD	\$0.00	\$0.00	(\$2,077.42)	\$0.00	(\$2,077.42)	0.0%
300-00-3800	180 Brownwood ISD	\$0.00	\$0.00	(\$59,337.36)	\$0.00	(\$59,337.36)	0.0%
300-00-3900	190 Early ISD	\$0.00	\$0.00	(\$14,658.98)	\$0.00	(\$14,658.98)	0.0%
	SUBTOTAL REVENUES - DEPARTMENT 00:	\$0.00	\$0.00	(\$171,675.22)	\$0.00	(\$171,675.22)	0.0%
	EXPENDITURES						
300-00-4010	401 Salaries	\$166,221.00	\$37,156.20	\$0.00	\$0.00	\$129,064.80	22.4%
300-00-4020	402 Employee Hospitalization	\$58,000.00	\$15,508.68	\$0.00	\$0.00	\$42,491.32	26.7%
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	\$0.00	\$0.00	\$0.00	\$750.00	0.0%
300-00-4050	405 Employee Retirement	\$24,360.00	\$5,107.02	\$0.00	\$0.00	\$19,252.98	21.0%
300-00-4060	406 Medicare	\$2,200.00	\$648.20	\$0.00	\$0.00	\$1,551.80	29.5%
300-00-4090	409 Disability	\$1,600.00	\$341.67	\$0.00	\$0.00	\$1,258.33	21.4%
300-00-4210	421 Travel Expense	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.0%
300-00-4225	422 Dues & Education	\$2,800.00	\$115.00	\$0.00	\$0.00	\$2,685.00	4.1%
300-00-4230	423 Parking	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
300-00-4240	424 Utilities	\$3,075.00	\$638.48	\$0.00	\$0.00	\$2,436.52	20.8%
300-00-4250	425 Telephone	\$3,000.00	\$581.31	\$0.00	\$0.00	\$2,418.69	19.4%
300-00-4260	426 Janitorial	\$1,600.00	\$649.99	\$0.00	\$0.00	\$950.01	40.6%
300-00-4270	427 Insurance	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
300-00-4280	428 Bldg Maintenance & Repair	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	Encumbrances	Remaining	% Used
300	<u>Collections</u>						
00	<u>NonDepartmental</u>						
300-00-4300	430 Office Expense	\$4,000.00	\$1,491.86	\$0.00	\$0.00	\$2,508.14	37.3%
300-00-4310	431 Postage	\$15,000.00	\$2,729.83	\$0.00	\$0.00	\$12,270.17	18.2%
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	\$45.26	\$0.00	\$0.00	\$704.74	6.0%
300-00-4350	435 Computer Software & Maint	\$35,000.00	\$11,578.85	\$0.00	\$0.00	\$23,421.15	33.1%
300-00-4390	439 Professional Services	\$6,940.00	\$5,960.00	\$0.00	\$0.00	\$980.00	85.9%
300-00-4450	440 Bond	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.0%
300-00-4690	469 Auditing	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0.0%
300-00-4800	480 Comtingencies	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.0%
300-00-4830	483 Technology Fund	\$1,000.00	\$274.74	\$0.00	\$0.00	\$725.26	27.5%
	SUBTOTAL EXPENDITURES - DEPARTMENT 00:	\$349,346.00	\$82,827.09	\$0.00	\$0.00	\$266,518.91	23.7%
	TOTAL REVENUES for DEPARTMENT: 00 :	\$0.00	\$0.00	(\$171,675.22)	\$0.00	(\$171,675.22)	0.0%
	TOTAL EXPENDITURES for DEPARTMENT: 00 :	\$349,346.00	\$82,827.09	\$0.00	\$0.00	\$266,518.91	23.7%
	TOTAL REVENUES for FUND: 300 :	\$0.00	\$0.00	(\$171,675.22)	\$0.00	(\$171,675.22)	0.0%
	TOTAL EXPENDITURES for FUND: 300 :	\$349,346.00	\$82,827.09	\$0.00	\$0.00	\$266,518.91	23.7%

QUARTER BANK BALANCE

		<u>12/31/2020</u>	<u>3/31/2021</u>
0117625	CASH	\$23,366.64	\$48,768.34
0117714	ESCROW VIT	\$212,973.83	\$34,117.85
0118508	CURRENT COLL	\$3,810,179.25	\$981,093.91
0118540	ESCROW COLL	\$85,587.26	\$202,563.32
0325074	APPRAISAL MM	\$1,184,006.95	\$1,150,177.28
0325090	COLLECTION MM	\$253,869.45	\$413,769.78
0101249	FSA	\$2,392.66	\$3,011.20

2022 PROPOSED COLLECTION BUDGET

BCAD ACCT #	<u>ACCOUNT NAME</u>	<u>2022 PROPOSED</u>	<u>2021 Adopted</u>	<u>Year-to-year Diff</u>	<u>% Chang</u>
401	SALARIES	\$ 169,530.00	\$ 166,221.00	3,309.00	1.99%
439	PROFESSIONAL SERVICES	\$ 7,500.00	\$ 6,940.00	560.00	8.07%
402	EMPLOYEE INSURANCE	\$ 62,050.00	\$ 58,000.00	4,050.00	6.98%
403	WORKER'S COMP	\$ 1,550.00	\$ 1,500.00	50.00	3.33%
404	UNEMPLOYMENT INS	\$ 750.00	\$ 750.00	0.00	0.00%
405	RETIREMENT	\$ 25,729.00	\$ 24,360.00	1,369.00	5.62%
406	MEDICARE	\$ 2,536.00	\$ 2,200.00	336.00	15.27%
409	DISABILITY	\$ 1,500.00	\$ 1,600.00	(100.00)	-6.25%
421	TRAVEL	\$ 6,000.00	\$ 6,000.00	0.00	0.00%
432	PRINTING	\$ 9,000.00	\$ 8,500.00	500.00	5.88%
422	DUES/EDUCATION	\$ 2,800.00	\$ 2,800.00	0.00	0.00%
423	PARKING	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
424	UTILITIES	\$ 3,075.00	\$ 3,075.00	0.00	0.00%
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	\$ 16,350.00	\$ 15,000.00	1,350.00	9.00%
434	COMPUTER SUPPLIES	\$ 750.00	\$ 750.00	0.00	0.00%
435	COMPUTER MAINTENANCE	\$ 38,000.00	\$ 35,000.00	3,000.00	8.57%
440	BOND	\$ 1,200.00	\$ 1,500.00	(300.00)	-20.00%
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	\$ 750.00	\$ 1,000.00	(250.00)	-25.00%
		\$ 363,220.00	\$ 349,346.00	13,874.00	3.97%
	ADJUSTMENTS (TAX CERTIFICATES)	\$ 21,500.00			
	TOTAL BILLABLE	\$ 341,720.00			
	2021 Budget	\$330,386.00			
	Difference	\$ 11,334.00			