

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA
NOTICE OF PUBLIC HEARING AND REGULAR MEETING
ON JUNE 28, 2022**

NOTICE IS HEREBY GIVEN PURSUANT TO THE REQUIREMENTS OF SECTION 551.001 ET SEQ., TEXAS GOVERNMENT CODE, THAT THE BOARD OF DIRECTORS OF THE CALDWELL COUNTY APPRAISAL DISTRICT WILL MEET IN REGULAR SESSION, TUESDAY, JUNE 28, 2022, AT 5:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS.

BECAUSE OF PUBLIC SAFETY AND HEALTH CONCERNS RELATED TO THE CORONAVIRUS PANDEMIC, THE PUBLIC WILL HAVE AN OPPORTUNITY TO PARTICIPATE IN THE MEETING THROUGH ZOOM VIDEO-CONFERENCING BY ACCESSING THE FOLLOWING VIDEO-CONFERENCE LINK:

<https://us02web.zoom.us/j/7689303715?pwd=dXZvTWlNRnU2K243TjhlakZtTGc4Zz09>

YOU MAY ALSO ACCESS THE MEETING ON ZOOM THROUGH ID NUMBER 768 930 3715 AND BY ENTERING PASSCODE 944428.

YOU MAY ALSO PARTICIPATE BY TELEPHONE BY DIALING 1-346-248-7799.

THE AGENDA IS AS FOLLOWS:

CALL TO ORDER

PUBLIC HEARING

1. Public Hearing on the Proposed 2023 Appraisal and Collection Budgets.

REGULAR MEETING

2. Public Comments. *At this time, comments will be taken from the audience and comments may not exceed 6 minutes. To address the Board, please submit a Public Comment form to the Board Secretary prior to the start of the meeting.*
3. Collection Report May 2022.

DISCUSSION/ACTION

4. Consideration and possible action regarding late quarterly payment and waiving entity penalties and interest.
5. Consideration and possible approval of Minutes of May 10, 2022 Meeting.
6. Consideration of and possible approval of Financial Report May 2022.
7. Consideration of and possible action regarding update to Chief Appraiser Evaluation Form.
8. Consideration of and possible action regarding adoption of budget amendment to retain excess funds remaining from the 2021 budget allocation payments from taxing entities and to apply funds to 2022 budget.
9. Discussion and possible action regarding the adoption of the 2023 Appraisal and Collection Budgets.

10. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collection update.
11. Board requests for future agenda items. (*No action or discussion may occur during this item*)
12. Adjourn.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E, including but not limited to consultation with counsel under section 551.071 and personnel-related matters authorized by section 551.074. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA
NOTICE OF PUBLIC HEARING AND REGULAR MEETING
ON JUNE 28, 2022

CALL TO ORDER

PUBLIC HEARING

1. Public Hearing on the Proposed 2023 Appraisal and Collection Budgets.

REGULAR MEETING

2. Public Comments.
3. Collection Report May 2022.
3a-3b

DISCUSSION/ACTION

4. Consideration and possible action regarding late quarterly payment and waiving entity penalties and interest.
4a
5. Consideration and possible approval of Minutes of May 10, 2022 Meeting.
5a-5b
6. Consideration of and possible approval of Financial Report May 2022.
6a-6j
7. Consideration of and possible action regarding update to Chief Appraiser Evaluation Form.
8. Consideration of and possible action regarding adoption of budget amendment to retain excess funds remaining from the 2021 budget allocation payments from taxing entities and to apply funds to 2022 budget.
8a-8c
9. Discussion and possible action regarding the adoption of the 2023 Appraisal and Collection Budgets.
9a-9c
10. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collection update.
11. Board requests for future agenda items.
12. Adjourn.

May 2022 Collections Report

Collections

Current Collections (2021)		\$462,858.69	
Penalties & Interest		\$41,218.41	
	Total	\$504,077.10	

Delinquent Collections(2020 & Prior)		\$218,772.55	
Penalties & Interest		\$118,361.42	
	Total	\$337,133.97	

Total Current/Delinquent **\$841,211.07**

Current Balance(2021)

Total 2021 Levy		\$65,402,907.40	
Adjustments	+	-\$88,821.13	
Collections YTD	-	\$61,879,057.72	94.74%
	Balance	\$3,435,028.55	

Delinquent Balance(2020 & Prior)

Beginning Balance		\$6,758,132.02	
Adjustments	+	\$330,604.12	
Collections YTD	-	\$1,521,728.88	21.47%
	Balance	\$5,567,007.26	

*Last Year at this time, Current Collections was 94.66%

Payment Agreements

Total Agreements(as of 1st of month)	205
New Agreements	9
Agreements Paid in Full	11
Defaulted Agreements(end of month)	3

*When agreements are defaulted, they are given to the Delinquent Tax Attorney

Payment Agreements 2022

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	210	11	19	7
February	195	20	11	3
March	201	18	14	5
April	200	21	10	6
May	205	9	11	3
June				
July				
August				
September				
October				
November				
December				



TRAVIS COUNTY FIRE RESCUE ESD 11/15

Contracted by Caldwell Hays ESD 1

8203 South US 183 Highway Austin, TX 78747
512-243-3477

June 22, 2022

Dear Board Members,

We kindly request that the penalties and interest be waived in reference to Caldwell Hays ESD No. 1 2022 QTR-2's late payment.

The late payment to Caldwell County Appraisal District was due to fraudulent activity we encountered in our bank account.

In February 2022, we discovered that a few of our checks had been stolen. Our banking account was frozen while we worked with the bank's fraud team and the authorities to prevent further fraudulent checks from being paid. Unfortunately, this caused many of our vendors not to get paid on time.

It took us a few weeks to implement safety measures to ensure the security of our bank account, which caused a delay in re-issuing checks.

We apologize for the inconvenience this may have caused and hope you considered our request to waive \$211.58 of penalties and interest.

Sincerely,

A handwritten signature in black ink, appearing to read "Claudia Cruz". The signature is fluid and cursive, with the first name being the most prominent.

Claudia Cruz
Travis County Fire Rescue
Business Manager

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
MAY 10, 2022**

The Board of Directors of the Caldwell County Appraisal District met in regular session on May 10, 2022 at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Alfredo Munoz, Kayline Cabe, Kathy Haigler, Linda Hinkle, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer, and Kevin Randolph of Eide Bailly via Zoom. Sally Daniel in at 5:01 PM.

CALL TO ORDER at 5:00 PM

Item # 1. Public Comments.

No public comments.

Item #2. Collection Reports April 2022.

Shanna Ramzinski presented the April 2022 Collection Reports.

DISCUSSION/ACTION

Item #3. Review and possible approval of 2021 Financial Statements and Auditor's Report.

Kevin Randolph presented the 2021 Financial Statements and Auditor's Report.

Sally Daniel made a motion, seconded by Kathy Haigler, to approve the 2021 Financial Statements and Auditor's Report.

Motion carried 5-0-0.

Item #4. Consideration of and possible approval of Minutes of April 26, 2022 meeting.

Shanna Ramzinski presented the Minutes of the April 26, 2022 regular meeting.

Kayline Cabe made a motion, seconded by Alfredo Munoz, to approve the Minutes of the April 26, 2022 regular meeting.

Motion carried 5-0-0.

Item #5. Consideration of and possible approval of Financial Report April 2022.

Shanna Ramzinski presented the April 2022 Financial Report.

Kathy Haigler made a motion, seconded by Kayline Cabe, to approve the April 2022 Financial Report.

Motion carried 5-0-0.

Item #6. Discussion and consideration regarding properties omitted from the appraisal roll.

Shanna Ramzinski presented an updated report pertaining to properties omitted from the appraisal roll.

Item #7. Consideration of and possible action regarding update to Chief Appraiser Evaluation Form.

Sally Daniel presented an update to the Chief Appraiser Evaluation Form. There was extensive discussion regarding the update.

No action taken. Agenda item requested for June's meeting.

Item #8. Consideration of and possible action regarding proposed adoption of budget amendment to retain excess funds remaining from the 2021 budget allocation payments from taxing entities and to apply funds to 2022 budget.

Shanna Ramzinski presented the proposed resolution to retain excess funds from the 2021 budget and apply funds to the 2022 budget.

Kathy Haigler made a motion, seconded by Linda Hinkle, to approve the proposed resolution to retain excess funds from the 2021 budget and apply funds to the 2022 budget.

Motion carried 5-0-0.

Item #9. Discussion and consideration regarding the 2023 Appraisal and Collection Budgets.

Shanna Ramzinski presented minor changes to the 2023 Appraisal and Collection Budgets.

There was discussion and a decision to hold the Budget Hearing at the June 28, 2022 board meeting.

Agenda item will be placed on June's meeting agenda.

Item #10. Chief Appraiser's Report.

- a. Appraisal update – appraisal notices have been mailed out; Ag Appraiser Julia Crawford and Shanna Ramzinski attended the quarterly Tri-Community Wildlife Management meeting where Shanna gave a presentation; deadline for filing protests is May 31st; first date of ARB hearings is June 21st; there will be an ARB meeting this week to adopt the policies and procedures of the ARB; April work anniversaries – Joanne Gunter, 1 year; Mary Venegas, 4 years; Kristie Wimberly, 21 years.
- b. Collection update – working to fill new position; offer to fill position was declined, still need to interview candidates.

Kathy Haigler made a motion, seconded by Sally Daniel, to adjourn.

Motion carried 5-0-0.

Meeting adjourned at 6:11 PM.

Board Chairman

Board Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Five Months Ending May 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 7,348.34	\$ 36,741.70	\$ 88,180.00	51,438.30	58.33
70102 DEPUTY CHIEF APPRAISER	4,229.58	21,147.90	50,755.00	29,607.10	58.33
70103 SYSTEM MGR/MAPPER	5,946.08	29,730.40	71,353.00	41,622.60	58.33
70105 FIELD APPRAISER II	3,050.66	15,253.30	36,608.00	21,354.70	58.33
70106 SENIOR APPRAISER I	4,033.34	20,166.70	48,400.00	28,233.30	58.33
70107 SENIOR APPRAISER II	3,444.84	17,224.20	41,338.00	24,113.80	58.33
70108 FIELD APPRAISER I	3,050.66	15,181.30	36,608.00	21,426.70	58.53
70109 FIELD APPRAISER III	3,127.58	15,637.90	37,531.00	21,893.10	58.33
70111 ADMINISTRATIVE ASST.	4,684.16	23,420.80	56,210.00	32,789.20	58.33
70112 DATA ENTRY TECHNICIAN	2,898.76	14,493.80	34,785.00	20,291.20	58.33
70113 APPRAISAL SUPPORT TECH	3,538.84	17,694.20	42,466.00	24,771.80	58.33
70114 APPRAISAL SUPPORT CLERK	2,291.66	8,157.32	27,500.00	19,342.68	70.34
70120 FIELD APPRAISER IV	3,025.00	13,903.79	36,300.00	22,396.21	61.70
70130 PART TIME	0.00	1,529.00	3,000.00	1,471.00	49.03
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
70136 ANNUAL LONGEVITY COMPEN	0.00	0.00	5,300.00	5,300.00	100.00
TOTAL WAGES AND SALARIES	50,669.50	250,282.31	618,334.00	368,051.69	59.52
71000 PAYROLL TAX	3,812.49	18,748.67	53,000.00	34,251.33	64.63
71002 RETIREMENT / EMPLOYER	5,735.84	28,159.11	70,000.00	41,840.89	59.77
71004 HEALTH BENEFITS	14,303.17	40,731.00	121,000.00	80,269.00	66.34
71005 WORKERS COMP	0.00	0.00	2,800.00	2,800.00	100.00
71006 UNEMPLOYMENT	0.00	265.35	4,000.00	3,734.65	93.37
DEDUCTIONS / BENEFITS	23,851.50	87,904.13	250,800.00	162,895.87	64.95
72000 APPR ENGINEERS	0.00	32,625.00	66,000.00	33,375.00	50.57
72001 APPR REVIEW BOARD	627.05	1,212.05	37,500.00	36,287.95	96.77
72002 AUDIT	6,185.00	6,185.00	6,400.00	215.00	3.36
72003 BOARD OF DIRECTORS	301.24	1,587.45	1,790.00	202.55	11.32
72004 DATA PROCESSING SERVICES	0.00	37,667.06	67,500.00	29,832.94	44.20
72007 JANITORIAL SERVICES	264.11	1,320.55	6,200.00	4,879.45	78.70
72008 LEGAL SERVICES	5,275.13	6,828.17	27,000.00	20,171.83	74.71
72009 TITLE RESEARCH	0.00	0.00	3,000.00	3,000.00	100.00
72010 AERIAL IMAGERY	0.00	46,292.00	92,585.00	46,293.00	50.00
TOTAL SERVICES	12,652.53	133,717.28	307,975.00	174,257.72	56.58
72500 BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501 MEMBERSHIP/DUES	45.00	2,150.00	3,850.00	1,700.00	44.16
72502 COMPUTER SUPPLIES	0.00	165.66	6,400.00	6,234.34	97.41
72504 EDUCATION / FEES	165.00	3,220.00	11,700.00	8,480.00	72.48
72505 INSURANCE LIABILITY	0.00	0.00	1,700.00	1,700.00	100.00
72506 INSURANCE BUILDING/ CONTE	0.00	0.00	5,300.00	5,300.00	100.00
72507 LEGAL NOTICES / PRINTING	9,673.79	14,226.02	20,600.00	6,373.98	30.94
72508 MAINT - HARDWARE & EQUIP	400.00	2,086.80	8,700.00	6,613.20	76.01
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	0.00	1,847.39	5,500.00	3,652.61	66.41
72511 OFFICE SUPPLIES	956.44	2,140.56	8,500.00	6,359.44	74.82
72512 POSTAGE	1,960.41	20,565.07	34,200.00	13,634.93	39.87
72513 POSTAGE METER/BOX RENTAL	0.00	1,352.73	4,665.00	3,312.27	71.00
72514 SUBSCRIPTION & BOOKS	693.68	8,551.71	7,860.00	(691.71)	(8.80)
72515 RENTAL COPIER	223.70	897.28	2,650.00	1,752.72	66.14
72516 ELECTRICITY	493.32	1,380.12	9,000.00	7,619.88	84.67
72517 TELEPHONE	1,025.04	4,565.82	14,000.00	9,434.18	67.39
72518 WATER & SEWER	239.72	481.38	3,500.00	3,018.62	86.25

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Five Months Ending May 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72519 MORTGAGE	4,527.14	22,635.70	57,300.00	34,664.30	60.50
72520 BUILDING MAINT	547.65	2,031.55	5,000.00	2,968.45	59.37
72523 FUEL - VEHICLE	1,109.84	1,829.19	4,000.00	2,170.81	54.27
72524 MAINT. - VEHICLE	7.50	54.93	12,500.00	12,445.07	99.56
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
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TOTAL GENERAL EXPENSES	22,068.23	90,181.91	230,775.00	140,593.09	60.92
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79000 OFFICE EQUIPMENT	1,970.03	3,282.48	5,000.00	1,717.52	34.35
79001 COMPUTER EQUIPMENT	0.00	1,565.62	16,000.00	14,434.38	90.21
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	0.00	28,000.00	28,000.00	100.00
79990 CONTINGENCY	0.00	618.75	10,000.00	9,381.25	93.81
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TOTAL CAPITAL INVESTMENT	1,970.03	5,466.85	64,000.00	58,533.15	91.46
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TOTAL EXPENSES	\$ (111,211.79)	\$ (567,552.48)	\$ (1,471,884.	(904,331.52)	61.44
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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Five Months Ending May 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,964.16	\$ 24,820.80	\$ 59,570.00	34,749.20	58.33
90-70121 COLLECTION SPECIALIST I	3,388.00	16,940.00	40,656.00	23,716.00	58.33
90-70122 COLLECTIONS SPEICALIST II	0.00	7,887.24	32,870.00	24,982.76	76.00
90-70126 PUBLIC ASSISTANT	2,368.84	4,768.84	28,800.00	24,031.16	83.44
90-70135 PAYROLL CONTINGENCY	0.00	0.00	800.00	800.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	1,750.00	1,750.00	100.00
TOTAL WAGES AND SALARIES	10,721.00	54,416.88	164,446.00	110,029.12	66.91
90-71000 PAYROLL TAX	812.92	4,125.03	13,500.00	9,374.97	69.44
90-71002 RETIREMENT/EMPLOYER	1,213.64	6,160.10	19,000.00	12,839.90	67.58
90-71004 HEALTH BENEFITS	2,899.99	8,800.68	36,900.00	28,099.32	76.15
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	0.00	59.29	3,375.00	3,315.71	98.24
DEDUCTIONS / BENEFITS	4,926.55	19,145.10	73,725.00	54,579.90	74.03
90-72002 AUDIT	1,850.00	1,850.00	1,925.00	75.00	3.90
90-72004 DATA PROCESSING SERVICES	0.00	9,389.98	22,000.00	12,610.02	57.32
90-72005 COUNTY EMPLOYEE CONTRACT	1,661.04	8,305.20	20,000.00	11,694.80	58.47
90-72007 JANITORIAL SERVICE	78.89	394.45	2,500.00	2,105.55	84.22
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	3,589.93	19,939.63	48,925.00	28,985.37	59.24
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	90.00	190.00	750.00	560.00	74.67
90-72502 COMPUTER SUPPLIES	0.00	841.28	2,300.00	1,458.72	63.42
90-72504 EDUCATION & FEES	0.00	0.00	5,200.00	5,200.00	100.00
90-72505 INSURANCE - LIABILITY	0.00	0.00	1,000.00	1,000.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,500.00	1,500.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	12,000.00	12,000.00	100.00
90-72508 MAINT - HARDWARE/EQUIP	0.00	163.95	2,600.00	2,436.05	93.69
90-72509 MAINT - OFFICE EQUIP	664.00	1,328.00	1,500.00	172.00	11.47
90-72510 MILEAGE & TRAVEL	0.00	48.09	3,100.00	3,051.91	98.45
90-72511 OFFICE SUPPLIES	302.99	616.93	3,500.00	2,883.07	82.37
90-72512 POSTAGE	0.00	1,150.00	16,300.00	15,150.00	92.94
90-72513 POSTAGE METER/BOX RENTAL	0.00	404.06	1,450.00	1,045.94	72.13
90-72515 RENTAL - COPIER	169.40	429.57	1,800.00	1,370.43	76.14
90-72516 ELECTRICITY	147.35	412.24	3,000.00	2,587.76	86.26
90-72517 TELEPHONE	296.42	1,288.58	3,600.00	2,311.42	64.21
90-72518 WATER & SEWER	71.60	143.79	1,200.00	1,056.21	88.02
90-72519 MORTGAGE	1,352.26	6,761.30	17,200.00	10,438.70	60.69
90-72520 BUILDING MAINT.	73.60	549.70	2,300.00	1,750.30	76.10
TOTAL GENERAL EXPENSES	3,167.62	14,327.49	80,500.00	66,172.51	82.20
90-79000 OFFICE EQUIPMENT	60.95	214.54	2,000.00	1,785.46	89.27
90-79001 COMPUTER EQUIPMENT	5,134.96	5,492.38	7,200.00	1,707.62	23.72
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	0.00	3,000.00	3,000.00	100.00
TOTAL CAPITAL INVESTMENTS	5,195.91	5,706.92	14,400.00	8,693.08	60.37
TOTAL EXPENSES	\$ (27,601.01)	\$ (113,536.02)	\$ (381,996.00)	(268,459.98)	70.28

6c

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Twelve Months Ending December 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 61,970.80	\$ 61,970.80	\$ 123,941.60	61,970.80	50.00
CITY OF LULING	16,558.26	16,558.26	33,116.51	16,558.25	50.00
CITY OF MARTINDALE	3,872.18	3,872.18	7,744.37	3,872.19	50.00
CITY OF MUSTANG RIDGE	1,266.26	1,266.26	2,532.51	1,266.25	50.00
CITY OF NIEDERWALD	547.48	547.48	1,094.97	547.49	50.00
CITY OF UHLAND	745.88	745.88	745.89	0.01	0.00
CALDWELL COUNTY	239,992.44	239,992.44	479,984.87	239,992.43	50.00
LOCKHART ISD	260,524.32	260,524.32	521,048.63	260,524.31	50.00
LULING ISD	68,192.52	68,192.52	136,385.03	68,192.51	50.00
PRAIRIE LEA ISD	15,770.40	15,770.40	31,540.82	15,770.42	50.00
PLUM CREEK CONS DIST	4,212.14	4,212.14	8,424.26	4,212.12	50.00
PLUM CREEK UNDERGROU	4,284.64	4,284.64	8,569.29	4,284.65	50.00
GONZALES ISD	4,939.40	4,939.40	9,878.78	4,939.38	50.00
WAELDER ISD	3,320.34	3,320.34	6,640.66	3,320.32	50.00
SAN MARCOS ISD	26,350.08	26,350.08	52,700.14	26,350.06	50.00
HAYS ISD	8,348.52	8,348.52	16,697.06	8,348.54	50.00
GONZALES COUNTY UWD	106.34	106.34	212.69	106.35	50.00
CALDWELL-HAYS ESD1	6,910.56	6,910.56	13,821.12	6,910.56	50.00
CITY OF SAN MARCOS	2,329.38	2,329.38	4,658.74	2,329.36	50.00
CALDWELL ESD #2	2,111.22	2,111.22	4,222.46	2,111.24	50.00
CALDWELL ESD #3	1,487.96	1,487.96	2,975.93	1,487.97	50.00
CALDWELL ESD #4	1,840.66	1,840.66	3,681.33	1,840.67	50.00
AUSTIN COMMUNITY COLL	633.16	633.16	1,266.34	633.18	50.00
Total Revenues	<u>736,314.94</u>	<u>736,314.94</u>	<u>1,471,884.00</u>	<u>735,569.06</u>	49.97
TOTAL BUDGET REV	\$ <u>736,314.94</u>	\$ <u>736,314.94</u>	\$ <u>1,471,884.00</u>	<u>735,569.06</u>	49.97
COPIES MISC REVENUE	\$ (1,145.80)	\$ (1,145.80)	\$ 0.00	1,145.80	0.00
INTEREST INCOME REVENU	(1,607.24)	(1,607.24)	0.00	1,607.24	0.00
TOTAL OTHER REVENUE	<u>(2,753.04)</u>	<u>(2,753.04)</u>	<u>0.00</u>	<u>2,753.04</u>	0.00

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Five Months Ending May 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 16,797.84	\$ 33,595.69	16,797.85	50.00
CITY OF LULING	0.00	4,566.92	9,133.83	4,566.91	50.00
CITY OF MARTINDALE	0.00	1,049.60	2,099.19	1,049.59	50.00
CITY OF MUSTANG RIDGE	0.00	343.24	686.46	343.22	50.00
CITY OF NIEDERWALD	0.00	148.40	296.80	148.40	50.00
CITY OF UHLAND	0.00	202.20	202.18	(0.02)	(0.01)
CALDWELL COUNTY	0.00	65,052.50	130,104.99	65,052.49	50.00
LOCKHART ISD	0.00	70,617.88	141,235.76	70,617.88	50.00
LULING ISD	0.00	21,302.16	42,604.30	21,302.14	50.00
PRAIRIE LEA ISD	0.00	5,338.72	10,677.44	5,338.72	50.00
PLUM CREEK CONS DIST	0.00	1,141.74	2,283.49	1,141.75	50.00
PLUM CREEK UNDERGROUND	0.00	1,161.40	2,322.80	1,161.40	50.00
GONZALES COUNTY UWD	0.00	28.82	57.65	28.83	50.01
CALDWELL-HAYS ESD1	0.00	1,873.18	3,746.36	1,873.18	50.00
CALDWELL ESD #2	0.00	572.28	1,144.54	572.26	50.00
CALDWELL ESD #3	0.00	403.32	806.66	403.34	50.00
CALDWELL ESD #4	0.00	498.94	997.86	498.92	50.00
Total Revenues	<u>0.00</u>	<u>191,099.14</u>	<u>381,996.00</u>	<u>190,896.86</u>	49.97
TAX CERTIFICATES	<u>(160.00)</u>	<u>(630.00)</u>	<u>0.00</u>	<u>630.00</u>	0.00
TOTAL TAX CERT. REVENUE	<u>(160.00)</u>	<u>(630.00)</u>	<u>0.00</u>	<u>630.00</u>	0.00
 TOTAL BUDGET REVENUE	 \$ <u>160.00</u>	 \$ <u>191,729.14</u>	 \$ <u>381,996.00</u>	 <u>190,266.86</u>	 49.81
 RETURN CHECK FEE	 \$ (125.00)	 \$ (900.00)	 \$ 0.00	 900.00	 0.00
BUS PP RENDITION PENALTY	(54.97)	(635.47)	0.00	635.47	0.00
OFFICE RENTAL INCOME	(100.00)	(500.00)	0.00	500.00	0.00
 TOTAL OTHER REVENUE	 <u>(279.97)</u>	 <u>(2,035.47)</u>	 <u>0.00</u>	 <u>2,035.47</u>	 <u>0.00</u>
 DELINQUENT ATTORNEY FEES- L	 (37,555.80)	 (37,555.80)	 0.00	 37,555.80	 0.00
DELINQUENT ATTORNEY FEES- P	(22,618.92)	(22,618.92)	0.00	22,618.92	0.00
DELINQUENT ABSTRACT FEES- L	(420.00)	(420.00)	0.00	420.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
 TOTAL DELINQUENT ATTORNEY	 <u>(60,594.72)</u>	 <u>(60,594.72)</u>	 <u>0.00</u>	 <u>60,594.72</u>	 <u>0.00</u>

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2022 to May 31, 2022**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
5/3/22	009973	71004	MAY 2022 HEALTH INS - APPR	7,016.35	
		90-71004	MAY 2022 HEALTH INS - COLL	1,412.37	
		10000	UNITED HEALTHCARE SERVICES		8,428.72
5/3/22	009974	72516	MAR 2022 ELECTRICITY - APPR	493.32	
		90-72516	MAR 2022 ELECTRICITY- COLL	147.35	
		72518	MAR 2022 WATER & SEWER - APPR	239.72	
		90-72518	MAR 2022 WATER & SEWER - COLL	71.60	
		10000	City of Lockhart		951.99
5/3/22	009975	72514	2022 SUBSCRIPTION RENEWAL	52.00	
		10000	LOCKHART POST-REGISTER		52.00
5/3/22	009976	72504	SEMINAR REGISTRATION - SJR,MDA,JG,RB	40.00	
		10000	Texas Assoc. Appraisal Districts		40.00
5/3/22	009977	72520	SERVICE CALL HVAC MAINT	301.25	
		10000	Logic Mechanical Inc		301.25
5/3/22	009978	72511	OFFICE SUPPLIES - APPR	234.60	
		90-72511	OFFICE SUPPLIES - COLL	70.07	
		10000	OFFICE DEPOT		304.67
5/3/22	009979	71004	MAY 2022 AD&D - APPR	11.00	
		90-71004	MAY 2022 AD&D - COLL	2.68	
		71004	MAY 2022 LIFE - APPR	93.50	
		90-71004	MAY 2022 LIFE - COLL	22.78	
		30029	APR 2022 DENTAL PAYABLE	548.31	
		30027	APR 2022 VISION PAYABLE	96.58	
		10000	UHS Premium Billing		774.85
5/3/22	009980	90-72515	INV #015897688 MAR 2022 COLL PRINT CHARGES	84.54	
		10000	XEROX CORP		84.54
5/5/22	009981	30027	APR 2022 INSURANCE PAYABLE INV	302.94	
		71004	APR 2022 CANCER - APPR	165.97	6 f
		90-71004	APR 2022 CANCER - COLL	49.79	

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2022 to May 31, 2022

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		10000	COLL AFLAC INS.		518.70
5/5/22	009982	72517	MAY 2022 IPAD UNITS APPRAISERS	315.87	
		10000	AT&T Mobility		315.87
5/5/22	009983	72007	MAY 2022 JANITORIAL SERVICES - APPR	264.11	
		90-72007	MAY 2022 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
5/5/22	009984	90-72005	MAY 2022 LULING EMPLOYEE SALARY	1,661.04	
		10000	CALDWELL COUNTY TREASURER		1,661.04
5/5/22	009985	90-72515	INV #016126282 APR 2022 COLL PRINT CHARGES	84.86	
		10000	XEROX CORP		84.86
5/5/22	009986	72507	BUSINESS CARDS - MV/SS	111.00	
		10000	PRINTING SOLUTIONS		111.00
5/5/22	009987	72507	HEARING PROCEDURES	30.60	
		10000	NOTICE LOCKHART POST-REGISTER		30.60
5/12/22	009988	72515	APR 2022 APPR PRINT CHARGES	223.70	
		10000	Benchmark Business Solutions		223.70
5/12/22	009991	90-72517	MAY 2022 LULING LINE CHARGE	120.61	
		10000	CHARTER COMMUNICATIONS		120.61
5/12/22	009992	72002	2022 FINANCIAL STMT AUDIT - APPR	6,185.00	
		90-72002	2022 FINANCIAL STMT AUDIT - COLL	1,850.00	
		10000	Eide Bailly LLP		8,035.00
5/12/22	009993	72524	2022 REGISTRATION	7.50	
		10000	VEH #07201 Caldwell County Tax Assessor-Col		7.50
5/12/22	009994	90-79001	2 CASH COUNTERS	5,134.96	
		90-72509	MAINT AGREEMENT	664.00	
		10000	Cummins-Allison Corp.		5,798.96
5/12/22	009995	72003	BOD/EMPL MORALE	262.24	
		72504	CLASSES - MDA	125.00	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2022 to May 31, 2022**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		72511	OFFICE SUPP - APPR	344.66	
		90-72511	OFFICE SUPP - COLL	102.96	
		72514	INDEED/ZOOM SUBSCRIPTIONS	361.73	
		72517	RING CENTRAL - APPR	588.56	
		90-72517	RING CENTRAL - COLL	175.81	
		79000	OFF EQUIP - APPR	1,970.03	
		90-79000	OFF EQUIP - COLL	60.95	
		10000	CARD SERVICE CENTER		3,991.94
5/18/22	009940V	72514	2021 TAX CODE & LAWS		100.00
		10000	Texas Comptroller of Public Accounts	100.00	
5/19/22	009996	72520	JUN 2022 LAWN SERVICES APPR	246.40	
		90-72520	JUN 2022 LAWN SERVICES COLL	73.60	
		10000	Jesus Gonzales		320.00
5/19/22	009997	72517	MAY 2022 LINE CHARGE	120.61	
		10000	LOCKHART CHARTER COMMUNICATIONS		120.61
5/19/22	009998	72507	PRINTNG APPR NOTICES	8,792.51	
		10000	Variverge WEST TEXAS MICROGRAPHICS		8,792.51
5/19/22	009999	72507	MINERAL/IND APPR NOTICES PRINTING	705.68	
		72512	MINERAL/IND APPR NOTICES POSTAGE	1,960.41	
		10000	Variverge WEST TEXAS MICROGRAPHICS		2,666.09
5/19/22	010000	72008	MAY 2022 LEGAL SERVICES	4,825.13	
		10000	LOW SWINNEY EVANS & JAMES PLLC		4,825.13
5/19/22	010001	72507	NOTICE OF PUBLIC HEARING	34.00	
		10000	LULING NEWSBOY		34.00
5/19/22	010002	72003	NAME PLATES, YRS OF SERVICE	39.00	
		10000	PLATES LOGOS		39.00
5/19/22	010003	72511	WATER DELIVERY - APPR	9.23	
		90-72511	WATER DELIVERY - COLL	2.76	
		10000	HILL COUNTRY SPRINGS		11.99

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2022 to May 31, 2022**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
			SPRINGS		
5/26/22	010004	71004	JUN 2022 HEALTH INS - APPR	7,016.35	
		90-71004	JUN 2022 HEALTH INS - COLL	1,412.37	
		10000	UNITED HEALTHCARE SERVICES		8,428.72
5/26/22	010005	72523	FEB-APR 2022 FUEL REIMBURSEMENT	1,109.84	
		10000	CALDWELL COUNTY TREASURER		1,109.84
5/26/22	010006	72519	MAY 2022 BUILDING LOAN PAYMENT - APPR	4,527.14	
		90-72519	MAY 2022 BUILDING LOAN PAYMENT - COLL	1,352.26	
		10000	First Lockhart National Bank		5,879.40
5/26/22	010007	72508	INV #2022-05-11-CCAD APR 2022 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
5/26/22	010008	72514	2022 MARSHALL VALUATION SERVICE - RESIDENTIAL	379.95	
		10000	MARSHALL & SWIFT		379.95
5/26/22	010009	72001	ARB LEGAL SERVICES	350.00	
		10000	Martinec, Winn, & Vickers, PC		350.00
5/26/22	010010	72008	2021 ARBITRATION ID #02821000002	450.00	
		10000	Leslie Tollivar		450.00
5/26/22	010011	72001	ARB RE-ISSUE CK #9547	277.05	
		10000	HAL PURKA		277.05
5/26/22	010012	72511	OFFICE SUPPLIES - APPR	367.95	
		90-72511	OFFICE SUPPLIES - COLL	127.20	
		10000	ODP BUSINESS SOLUTIONS LLC		495.15
5/26/22	010013	72501	2022 ANNUAL RENEWAL - JC - REG #76554	45.00	
		90-72501	2022 ANNUAL RENEWAL - VS - REG #70194	45.00	
		90-72501	2022 ANNUAL RENEWAL - BM -	45.00	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2022 to May 31, 2022**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		10000	RENEWAL - BM - REG #73141 Texas Dept. of Licensing and Regulation		135.00
	Total			66,995.24	66,995.24

RESOLUTION NO. 2022-R-08

A RESOLUTION OF THE LULING CITY COUNCIL DISAPPROVING THE 2021 AND 2022 CALDWELL COUNTY APPRAISAL DISTRICT PROPOSED BUDGET AMENDMENT, PURSUANT TO SECTION 6.06(b) OF THE TEXAS TAX CODE.

WHEREAS, the Luling City Council has reviewed and discussed the 2021 and 2022 Caldwell County Appraisal District budget in open meeting and has determined that the proposed budget amendment should be disapproved; and

WHEREAS, the Texas Tax Code, in Sec. 6.06(b), provides that the governing body of a taxing unit entitled to vote on the appointment of appraisal district board members may adopt a resolution disapproving that appraisal district's proposed budget amendments and file the resolution with the secretary of the board within 30 days of the resolution's adoption; and

WHEREAS, if the governing bodies of a majority of the taxing units entitled to vote on the appointment of the appraisal district's board members adopt resolutions disapproving the proposed budget amendment, then the budget does not take effect and the board shall adopt a new budget within 30 days of the disapproval, and it is the desire of the Luling City Council that a new budget be adopted by the Board of the Caldwell County Appraisal District; and

WHEREAS, the Luling City Council is the governing body of a taxing unit entitled to vote on the appointment of appraisal district board members and therefore is authorized to adopt this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LULING, TEXAS that:

1. The facts and recitations contained in the preamble of this resolution are hereby found and declared to be true and correct and are incorporated herein as if fully set out.
2. The Luling City Council hereby disapproves the 2021 and Caldwell County Appraisal District proposed budget amendments and instructs the Luling City Secretary to have this Resolution filed with the Secretary of the Caldwell County Appraisal District Board within 30 days of its adoption.
3. This Resolution shall take effect immediately upon its passage.

Passed and approved this 9th day of June, 2022.



Martha C. Velasquez
Martha C. Velasquez
City Secretary

C.J. Watts
C.J. Watts, Mayor
City of Luling, Texas



COUNTY OF CALDWELL §

STATE OF TEXAS §

RESOLUTION ADOPTING BUDGET AMENDMENT

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2022 Appraisal budget by retaining excess funds in the amount of \$148,292 and transferring those funds to the District’s salary line items and to use that money to fund expenses related to results of the District’s compensation study, and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the board acts on it,

NOW THEREFORE, BE IT RESOLVED THAT the Board proposes to amend the 2022 Appraisal budget by retaining excess funds in the amount of \$148,292 and transferring those funds to the District’s salary line items and to use that money to fund expenses related to the District’s compensation study., and

BE IT FURTHER RESOLVED that the Secretary of the Board is hereby directed to deliver a written copy of this resolution proposing to amend the 2022 budget to the presiding officer of the governing body of each taxing unit participating in the District.

ADOPTED this _____ day of _____, 2022.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

**CALDWELL COUNTY APPRAISAL DISTRICT
2023 APPRAISAL BUDGET (PROPOSED)**

	PERSONNEL	2022	2023
70101	Chief Appraiser	\$88,180.00	\$82,000.00
70102	Deputy Chief Appraiser	\$50,755.00	\$85,012.20
70103	GIS Mapper/System Mgr/IT	\$71,353.00	\$82,412.40
70105	Field Appraiser II	\$36,608.00	\$47,250.00
70106	Senior Appraiser I	\$48,400.00	\$63,336.00
70107	Senior Appraiser II	\$41,338.00	\$58,800.00
70108	Field Appraiser I	\$36,608.00	\$47,250.00
70109	Field Appraiser III	\$37,531.00	\$49,522.20
70111	Administrative Asst.	\$56,210.00	\$68,250.00
70112	Data entry technician	\$34,785.00	\$44,100.00
70113	Support data entry	\$42,466.00	\$51,277.70
70114	Appraisal Clerk	\$27,500.00	\$35,700.00
70120	Field Appraiser IV	\$36,300.00	\$44,625.00
70130	Part time	\$3,000.00	\$0.00
70135	Payroll contingency	\$2,000.00	\$7,000.00
70136	Annual Longevity Compensation	\$5,300.00	\$5,750.00
	SUBTOTAL	618,334.00	772,285.50
	DEDUCTIONS/BENEFITS		
71000	Payroll Tax	\$53,000.00	\$68,000.00
71002	Retirement/employer	\$70,000.00	\$89,000.00
71004	Health benefits	\$121,000.00	\$139,000.00
71005	Worker comp	\$2,800.00	\$2,800.00
71006	Unemployment	\$4,000.00	\$4,000.00
	SUBTOTAL	250,800.00	302,800.00
	SERVICES		
72000	Appr Engineers	\$66,000.00	\$66,000.00
72001	Appr Review Bd	\$37,500.00	\$37,500.00
72002	Audit	\$6,400.00	\$6,400.00
72003	Board of Directors	\$1,790.00	\$2,000.00
72004	Data Processing Services	\$67,500.00	\$99,800.00
72007	Janitorial service	\$6,200.00	\$6,200.00
72008	Legal	\$27,000.00	\$27,000.00
72009	Title Research	\$3,000.00	\$3,000.00
72010	Aerial Imagery	\$92,585.00	\$84,500.00
	SUBTOTAL	307,975.00	332,400.00

	GENERAL EXPENSES	2022	2023
72500	Bond - Chief - Notary	\$250.00	\$250.00
72501	Membership/Dues	\$3,850.00	\$3,700.00
72502	Computer supplies	\$6,400.00	\$7,600.00
72504	Education & fees	\$11,700.00	\$15,700.00
72505	Insurance - liability	\$1,700.00	\$1,900.00
72506	Insurance Building/ Equip - contents	\$5,300.00	\$5,800.00
72507	Legal notices/printing	\$20,600.00	\$23,600.00
72508	Maint - hardware/equip	\$8,700.00	\$8,800.00
72509	Maint - office equip	\$1,000.00	\$1,000.00
72510	Mileage & travel	\$5,500.00	\$5,500.00
72511	Office supplies	\$8,500.00	\$8,500.00
72512	Postage	\$34,200.00	\$37,200.00
72513	Postage meter/Box rental	\$4,665.00	\$5,565.00
72514	Publications Subcrip & books	\$7,860.00	\$22,570.00
72515	Rental - copier	\$2,650.00	\$2,900.00
72516	Electricity	\$9,000.00	\$9,000.00
72517	Telephone	\$14,000.00	\$14,300.00
72518	Water & sewer	\$3,500.00	\$3,500.00
72519	Mortgage	\$57,300.00	\$57,300.00
72520	Building Maint	\$5,000.00	\$7,000.00
72523	Fuel - Vehicle	\$4,000.00	\$8,500.00
72524	Maint - Vehicle	\$12,500.00	\$12,500.00
72525	Ins - vehicle	\$2,600.00	\$2,600.00
	SUBTOTAL	230,775.00	265,285.00
	CAPITAL INVESTMENTS		
79000	Office equipment	\$5,000.00	\$5,000.00
79001	Computer Equipment	\$16,000.00	\$17,000.00
79003	Vehicle	\$28,000.00	\$28,000.00
	SUBTOTAL	49,000.00	50,000.00
	CONTINGENCY		
79002	Building Expense	\$5,000.00	\$8,000.00
79990	Contingency	\$10,000.00	\$10,000.00
	SUBTOTAL	15,000.00	18,000.00
	TOTAL EXPENSES	1,471,884.00	1,740,770.50

**CALDWELL COUNTY APPRAISAL DISTRICT
2023 COLLECTION BUDGET (PROPOSED)**

	PERSONNEL	2022	2023
90-70101	Chief Appraiser	\$0.00	\$54,663.80
90-70120	Deputy Tax Collector	\$59,570.00	\$85,012.20
90-70121	Collections Specialist I	\$40,656.00	\$49,092.12
90-70122	Public Assist II	\$32,870.00	\$36,750.00
90-70126	Public Assist I	\$28,800.00	\$36,750.00
90-70130	Part time	\$0.00	\$0.00
90-70135	Payroll contingency	\$800.00	\$2,800.00
90-70136	Annual Longevity Compensation	\$1,750.00	\$1,700.00
	SUBTOTAL	\$164,446.00	\$266,768.12

	DEDUCTIONS/BENEFITS		
90-71000	Payroll Tax	\$13,500.00	\$22,000.00
90-71002	Retirement/employer	\$19,000.00	\$30,000.00
90-71004	Health benefits	\$36,900.00	\$41,900.00
90-71005	Worker comp	\$950.00	\$950.00
90-71006	Unemployment	\$3,375.00	\$3,375.00
	SUBTOTAL	\$73,725.00	\$98,225.00

	SERVICES		
90-72002	Audit	\$1,925.00	\$1,925.00
90-72004	Data Processing Services	\$22,000.00	\$23,000.00
90-72005	County employee contract	\$20,000.00	\$21,000.00
90-72007	Janitorial service	\$2,500.00	\$2,500.00
90-72008	Legal	\$2,500.00	\$2,500.00
90-72011	Security	\$0.00	\$2,000.00
	SERVICES	\$48,925.00	\$52,925.00

	GENERAL EXPENSES		
90-72500	Bond - Chief - Notary	\$200.00	\$200.00
90-72501	Membership/Dues	\$750.00	\$850.00
90-72502	Computer supplies	\$2,300.00	\$2,300.00
90-72504	Education & fees	\$5,200.00	\$6,100.00
90-72505	Insurance - liability	\$1,000.00	\$1,000.00
90-72506	Insurance Building/Equip - contents	\$1,500.00	\$1,600.00
90-72507	Legal notices/printing	\$12,000.00	\$14,000.00
90-72508	Maint - hardware/equip	\$2,600.00	\$2,600.00
90-72509	Maint - office equip	\$1,500.00	\$1,500.00
90-72510	Mileage & travel	\$3,100.00	\$3,100.00
90-72511	Office supplies	\$3,500.00	\$3,500.00
90-72512	Postage	\$16,300.00	\$18,000.00
90-72513	Postage meter/Box rental	\$1,450.00	\$1,800.00
90-72515	Rental - copier	\$1,800.00	\$1,800.00
90-72516	Electricity	\$3,000.00	\$3,000.00
90-72517	Telephone	\$3,600.00	\$4,000.00
90-72518	Water & sewer	\$1,200.00	\$1,200.00
90-72519	Mortgage	\$17,200.00	\$17,200.00
90-72520	Building Maint	\$2,300.00	\$2,800.00
	SUBTOTAL	\$80,500.00	\$86,550.00

	CAPITAL INVESTMENTS		
90-79000	Office equipment	\$2,000.00	\$2,000.00
90-79001	Computer Equipment	\$7,200.00	\$8,200.00
	SUBTOTAL	\$9,200.00	\$10,200.00

	CONTINGENCY		
90-79002	Building Expense	\$2,200.00	\$5,200.00
90-79990	Contingency	\$3,000.00	\$3,000.00
	SUBTOTAL	\$5,200.00	\$8,200.00

	TOTAL EXPENSES	\$381,996.00	\$522,868.12
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