

CITY OF KERRVILLE, TEXAS
RESOLUTION NO. 35-2021

**A RESOLUTION PROVIDING FOR THE CITY'S APPROVAL OR
DISAPPROVAL OF THE KERR CENTRAL APPRAISAL DISTRICT'S
FISCAL YEAR 2022 BUDGET**

WHEREAS, the Kerr Central Appraisal District ("KCAD") has submitted its proposed fiscal year 2022 budget to the City Council for consideration; and

WHEREAS, pursuant to state law, City Council must consider KCAD's budget and in the event Council does not approve, it must indicate this action via a resolution; and

WHEREAS, the City Council finds it to be in the public interest to either approve or disapprove of said proposed budget as indicated below;

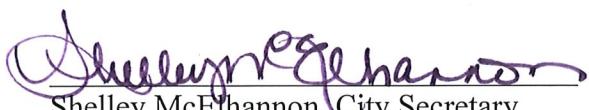
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF KERRVILLE, KERR COUNTY, TEXAS:**

The Kerr Central Appraisal District's proposed fiscal year 2022 budget, as set forth in **Exhibit A**, is APPROVED (*APPROVED OR DISAPPROVED*).

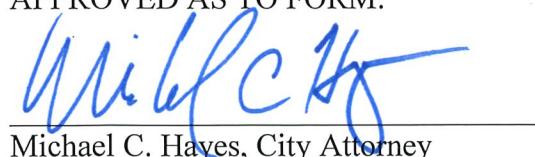
PASSED AND APPROVED ON this the 21 day of July, A.D., 2021.


Bill Blackburn, Mayor

ATTEST:


Shelley McElhannon, City Secretary

APPROVED AS TO FORM:


Michael C. Hayes, City Attorney

2022 Adopted Budget

Kerr Central Appraisal District

P.O. Box 294387
212 Oak Hollow Dr
Kerrville, TX78029
(830) 895-5223

BOARD MEMBERS

Carter Crain, Chairman
Judy Webb-Smith, Vice-Chairman
Eric Lantz, Secretary
Patrick Freedle
Marty Lenard
Bob Reeves, CTAC

Sharon Constantinides, RPA, CCA
Chief Appraiser

Line	Item	2021	2022	\$ Diff	% Diff	% Total
5006	Salaries	\$575,189	\$583,750	\$8,561	1.49%	51.13%
5010	Employer Portion of Ret	\$47,495	\$48,180	\$685	1.44%	4.22%
5012	Medicare Insurance	\$8,340	\$8,464	\$124	1.49%	0.74%
5015	Employee Medical Insur	\$122,047	\$125,593	\$3,546	2.91%	11.00%
5016	TX Employment Comm.	\$1,500	\$1,500	\$0	0.00%	0.13%
5017	Disability Insurance	\$8,750	\$8,750	\$0	0.00%	0.77%
5030	Appraisal Review Board	\$12,500	\$17,500	\$5,000	40.00%	1.53%
5034	Vehicle Replace. Res.	\$0	\$8,000	\$8,000	100.00%	0.70%
5035	Travel, Mileage & Maint.	\$15,000	\$15,000	\$0	0.00%	1.31%
5040	Annual Audit	\$8,850	\$9,750	\$900	10.17%	0.85%
5045	Mapping Expense	\$37,259	\$17,968	(\$19,291)	-51.78%	1.57%
5055	Debt Service-Building	\$61,680	\$61,680	\$0	0.00%	5.40%
5070	Leased Equipment	\$6,350	\$6,350	\$0	0.00%	0.56%
5075	Telephone & Monitoring	\$4,390	\$4,390	\$0	0.00%	0.38%
5080	Utilities	\$7,800	\$7,800	\$0	0.00%	0.68%
5085	Facilities Maintance	\$13,672	\$13,672	\$0	0.00%	1.20%
5090	Consultant - Appraisal	\$50,000	\$63,000	\$13,000	26.00%	5.52%
5100	Legal & Consultants	\$10,000	\$15,000	\$5,000	50.00%	1.31%
5102	Legal ARB	\$1,500	\$2,000	\$500	33.33%	0.18%
5105	Liab-Workers Comp-Bldng-I	\$9,600	\$9,600	\$0	0.00%	0.84%
5110	Taxpayer Assist & Ed	\$5,000	\$5,000	\$0	0.00%	0.44%
5120	Schools/Employee Ed.	\$6,550	\$6,550	\$0	0.00%	0.57%
5130	Postage	\$20,000	\$20,000	\$0	0.00%	1.75%
5135	Printing	\$10,000	\$12,000	\$2,000	20.00%	1.05%
5136	Professional Dues	\$2,460	\$2,460	\$0	0.00%	0.22%
5140	Office Supplies	\$8,000	\$8,000	\$0	0.00%	0.70%
5145	Furni., Fixture & Equip	\$3,000	\$5,000	\$2,000	66.67%	0.44%
5150	Board of Directors	\$500	\$1,200	\$700	140.00%	0.11%
5155	Equip. Maint & Reserve	\$1,000	\$1,000	\$0	0.00%	0.09%
5170	Building Reserve	\$2,500	\$2,500	\$0	0.00%	0.22%
5180	Software Support	\$48,608	\$49,901	\$1,293	2.66%	4.37%
5200	Banking Fees	\$200	\$200	\$0	0.00%	0.02%
TOTAL	TOTALS	\$1,109,740	\$1,141,758	\$32,018	2.99%	100.00%

5006 Salaries:

* Indicates Registered Professional Appraiser (RPA) designation through the Texas Department Of Licensing and Registration.

Positions	2021	2022	Years of Experience
Chief Appraiser*	\$86,286	\$90,000	36
Deputy Chief*	\$68,706	\$70,000	31
Appraisal Manager*	\$53,791	\$56,000	12
Operations Mgr*	\$51,597	\$54,250	19
Senior Appraiser*	\$53,791	\$56,000	20
BPP Appraiser*	\$37,250	\$40,000	4
Appraiser	\$49,258	\$37,500	0
AG Appraiser-RPA*	\$42,000	\$43,750	7
Appraiser-II	\$33,500	\$35,250	2
GIS/Abstractor*	\$60,454	\$61,250	24
Exemp Spec	\$38,556	\$39,750	20
TOTALS	\$575,189	\$583,750	

Total Benefits:

Position	2022 Sal	Med Ins	Retire	Medicare	Unemp	Disabilit	Totals
Chief Appraiser	\$90,000	\$11,418	\$7,200	\$1,305	\$136	\$795	\$110,854
Deputy Chief	\$70,000	\$11,418	\$5,600	\$1,015	\$136	\$795	\$88,964
Appraisal Mgr	\$56,000	\$11,418	\$4,480	\$812	\$136	\$795	\$73,641
Operations Mgr	\$54,250	\$11,418	\$4,340	\$787	\$136	\$795	\$71,726
Sr. Appraiser	\$56,000	\$11,418	\$4,480	\$812	\$136	\$795	\$73,641
BPP Appraiser	\$40,000	\$11,418	\$3,200	\$580	\$136	\$795	\$56,129
Appraiser (new)	\$37,500	\$11,418	\$3,000	\$544	\$136	\$795	\$53,393
AG Appr-RPA	\$43,750	\$11,418	\$3,500	\$634	\$136	\$795	\$60,233
Appraiser-II	\$35,250	\$11,418	\$2,820	\$511	\$136	\$795	\$50,930
GIS/Abstractor	\$61,250	\$11,418	\$4,900	\$888	\$136	\$795	\$79,387
Exemp Spec	\$39,750	\$11,418	\$3,180	\$576	\$136	\$795	\$55,855
Totals	\$583,750	\$125,593	\$46,700	\$8,464	\$1,500	\$8,750	\$774,757

5006 - Salaries:

It is in the best interest of taxpayers as well as the taxing entities for the district to retain well trained and educated employees. Hiring from other districts for appraisers with an RPA designation and employees with experience and training has heightened due to the Comptroller's MAPS Review. The time required for an employee to earn their RPA designation takes approximately 5 years at a cost of more than \$18,000 to the district. It is vital that Kerr CAD remain competitive with other appraisal districts. There will be a total of 11 staff positions this year unchanged from last year.

The total salary line item for 2022 is **\$583,750** which reflects an increase of 1.49% from 2021. The increases reflect wage adjustments to put Kerr CAD salaries in line with other districts. We are required by the Methods Assistance Program administered by the State of Texas Property Tax Assistance Division to display each employee's salary and benefits as well as the total salary and benefits for each employee. The total for salaries plus benefits is **\$774,757** an increase of 1.70% over 2021.

5010 - Employers Retirement: KCAD has an independent employee retirement plan through Mass Mutual. All employees are required to participate in this plan. The Kerr CAD Board of Directors has elected to fund 8% of the employee's salary for their retirement plan. Employees also match an 8% contribution from their salary. Details as shown below:

Total Salaries	\$	583,750
KCAD Matching Percentage	\$	<u>X 0.08</u>
KCAD Contribution	\$	46,700
Administration Fee	\$	<u>1,480</u>
TOTAL	\$	48,180

5012 - Employer Medicare: KCAD is responsible for the Medicare tax on each of the employee's wages. This rate is equal to 1.45 percent of the first \$142,800 paid to each employee per year. Details of this item are as follows:

Total Salaries	\$ 583,750
Medicare Rate	<u>x 0.0145</u>
TOTAL	\$ 8,464

5015 - Employee Medical Insurance: Kerr CAD provides health insurance to its employees through the Texas Association of Counties. The carrier for Texas Association of Counties is Blue Cross / Blue Shield. The Texas Association of Counties rates for the 2021-2022 showed an increase of 9.7%. The district adjusted coverage for employees reducing the increase to 2.91%.

KCAD Contribution Per Month	\$ 951.46
Number of Employees	<u>x 11</u>
Total Monthly Contribution	\$ 10,466.06
Number of Months	<u>x 12</u>
TOTAL Estimate	\$125,593

5016 - Texas Employment Commission: KCAD is responsible for the payment of each employee's unemployment tax through the Texas Workforce Commission. This tax is a percentage of the first \$9,000 of the employee's quarterly salary. These rates change annually and are determined by how much the government employees' group has withdrawn for unemployment benefits. Based on the previous year, this line item will remain \$1,500.

5017 -Disability Insurance: The KCAD Board of Directors has elected to pay disability insurance in lieu of social security for KCAD employees. New employees will be under the same vesting requirements as other benefits. This line item will remain \$8,750.

5030 - Appraisal Review Board: KCAD is responsible for the Appraisal Review Board member's stipends. There are five members who serve on the ARB. This line item covers the ARB member's salary, travel, and training expenses and other expenses related to this board. The ARB is paid \$130 per full day and \$75 per half day. Due to the high number of protests, we have experienced the past couple of years, this line item is being increased by \$5,000 to \$17,500.

5034 - Vehicle Replacement Reserve: The allocated amount for vehicle replacement was suspended for 2021 but has been reinstated for 2022 at \$8,000.

5035 - Travel and Mileage: The heaviest driving period for the CAD is the fall and winter months during our appraisal period. This line item also includes maintenance and tires. This item also includes other travel expense and also pertains to meals and hotel expense when employees are sent to school. This line item was reduced to \$15,000 for 2021 and will remain the same for 2022.

5040 - Annual Audit: Section 6.063 of the Property Tax Code requires that the district have an annual audit by a Certified Public Accountant. The 2021 financial year audit will be conducted in 2022. The line item will increase by \$900 to \$9,750.

5045 - Mapping Expense: In previous years, Kerr CAD along with Kerr County and Kerr 911 cooperated in funding a GIS mapping system called Eagleview (Pictometry). The system is a patented information system that combines aerial imaging with a software system allowing an appraiser to view and measure any structure, intersection, fire hydrant, tree or any feature in the county from a laptop or workstation. This technology has enabled the district to increase productivity, cut down on field trips and enhance appraisal of existing as well as the discovery of new taxable property. The investment in this system began in 2009. New flyover photos are taken every three years with the last scheduled flyover being completed in 2021. The Changefinder Technology enables the software to automatically identify structures that have been altered as well as identifying new structures and ones that have been removed. Kerr CAD was able to retain their partners reducing this line item to \$17,968 for 2022.

Mapping Supplies	\$3,000
Flyover Mapping	\$9,646
Changefinder Technology	\$5,322
Total	\$17,968

5055 – Debt Service (Building): Kerr CAD began construction on the new building May 2017 and moved into new facility December 2017. A construction loan was executed for a period of 24 months with payments of \$4,251.94 thru April 2019. At the end of the 24-month period, the remaining principal after a lump sum payment of \$350,000 rolled over into a permanent 20-year loan with payments of \$5,139.98 starting May 2019. The lump sum payment was from the sale of the old building along with the building reserve that the entities had allowed the district to retain in previous years. This line item will remain at **\$61,680** for 2022.

5070 - Leased Equipment: The CAD leases a copy machine and a postage machine. This line item will remain at **\$6,350** for 2022.

5075 - Telephone: This item includes basic telephone service, long distance service, and Internet subscription. Additional lines were added in 2018 for the fire alarm and Appraisal Review Board phone hearings that are required to be provided. Also included in this line item are the monitoring fees for fire and security. This item remains at **\$4,390**.

5080 - Utilities: The District's utility expense covers city water, sewer and electricity. The amount for this line item remains at **\$7,800**.

5085 - Facilities Maintenance: Building and grounds maintenance includes trash pickup, building cleaning, lawn care, and pest control. The details of this maintenance are as follows:

<u>Expense</u>	<u>\$/Month</u>	<u>\$/Year</u>
Trash Pickup	\$110.16	\$1,322
Janitorial Service	\$600	\$7,200
Lawn Service	\$100	\$1,200
Annual Fire Inspection		\$ 30
Skelton Fire Alarm		
Monitoring, testing & Annual Inspection		\$1,900
Pest Control	\$55/Quarter	\$ 220
Unifirst (Rugs & Restroom Supplies)		<u>\$1,800</u>
TOTAL		\$13,672

5090 - Consultant – Appraisal: KCAD contracts out the appraisals on utilities, minerals, pipelines, and industrial properties to the industrial appraisal firm of Capitol Appraisal Group of Austin Texas. The annual contract amount for Kerr CAD's utilities, mineral, pipelines and industrial properties for this year's budget is **\$15,000**. Kerr CAD also contracts with Eagle Appraisal and Consulting a professional tax appraisal firm that appraises the commercial properties in Kerr County. Beginning 2021, the Eagle Appraisal and Consulting contract included the appraisal of apartments within Kerr County. Many appraisal districts are using contractors as a cost-efficient method of ensuring their values are meeting the stringent requirements of the Comptroller's Property Value Study and the Methods Assistance Program Study. Contracting is a valuable tool in helping ensure that all taxpayers are treated equitably as well keeping expenses down. The contract amount for Eagle Appraisal and Consulting for 2022 is **\$45,000**. A recap of the total for this line item is below:

Capitol Appraisal Group	\$15,000
Eagle Appraisal and Consulting	\$45,000
Litigation Consultant Fee	\$ 3,000
Total	\$63,000

5100 - Consultant – Legal & Expert Witness: KCAD changed law firms June 2017 to Perdue, Brandon, Fielder, Collins & Mott L.L.P. The monthly retainer fee is \$250. The fees are \$250/hour for attorneys in regard to litigation and \$95/hour for paralegal and legal secretarial work. Other related expenses such as travel expenses as needed are paid by the district. The line item was temporarily reduced to **\$10,000** from **\$20,000** for 2021. Item has been increased to **\$15,000** for 2022.

5102 – Legal ARB : Recent legislation has mandated Appraisal Review Boards retain separate legal counsel from Appraisal Districts. Historically the need for legal counsel for the Kerr Appraisal Review Board has been minimal. This line item had been temporarily reduced to **\$1,500** for 2021 but has been reinstated for 2022 at **\$2,000**.

5105 - Liability & Workers Compensation – Building, FF&E Insurance: This line item covers workers compensation, general liability, automotive liability, errors and omissions, and real and personal property insurance as well as liability related to our retirement program. The carrier for this insurance is the Texas Municipal League Intergovernmental Risk Pool (TML). The line item for this year is **\$9,600**.

5110 - Taxpayer Assistance & Education: This line item includes required newspaper advertisements, property asset listings, appraisal guides, tax workshops and related education & assistance directed to taxpayer/appraisal district relations. The line item for this year will remain at **\$5,000**.

5120 - Schools and Employee Education: According to Section 5.04, of the Property Tax Code, an appraisal district shall reimburse an employee for all actual and necessary expenses, tuition, other fees and costs of materials incurred in attending, with the Chief Appraiser's approval, a course or training program conducted or by the Texas Department of Licensing and Regulation. This item is a total of **\$6,550**.

5130 - Postage: Kerr CAD uses an outside mailing firm to print and mail the required appraisal notices. This saves the district some postage and helps ensure a timely mailing of appraisal notices. Kerr CAD elected to mail notices only to property owners whose values changed by more than \$1,000, had a change of ownership or filed a rendition. Significant savings have occurred since this practice was initiated but postage cost have continued to increase along with the cost of being required to send state mandated notices by certified mail. This line item will remain at **\$20,000** for 2022.

5135 - Printing: This line item includes expenses such as printing of Notices of Appraised Value. The state has mandated additional mailings per SB2 to begin in 2021. This item is being increased **\$2,000** to **\$12,000** for 2022.

5136 - Dues: This line item is devoted to the registration of the district and employees with different state agencies and trade organizations. Registration with the Texas Department of Licensing and Regulation is a requirement by law. Affiliation with the Texas Association of Appraisal Districts allows KCAD to enroll in state classes for reduced tuition and keeps the district informed of changing rules and laws. Being a member of TAAD also requires us to be a member of the local Southwest Chapter. Membership in the International Association of Assessing Officers is now required by the MAPS review and also requires membership in the Texas Association of Assessing Officers. The district receives a discounted price for items purchased through the Texas Building & Procurement Commission. The district also pays a membership for the Visa charge card. A detailed cost description of this line item follows:

Texas Department of Licensing & Regulation	\$ 450
Texas Association of Appraisal Districts	\$1,500
Texas Association of Appraisal Districts Southwest Chapter	\$ 75
International Association of Assessing Officers	\$ 210
Texas Association of Assessing Officers	\$ 90
Texas Building & Procurement Commission	\$ 100
Visa Charge Membership	\$ 35
TOTAL	\$2,460

5140 - Office Supplies: This line item includes all miscellaneous office supplies used in the district. These items include paper, envelopes, writing utensils, toner cartridges, and other supplies. Item will remain at \$8,000 for 2022.

5145 - Furniture, Fixtures & Equipment: This line item includes upgrading and replacement of desktop computers and printers. Also providing tablets or laptops along with electronic measuring devices for use in the field. The amount for this line item was temporarily reduced to \$3,000 from \$6,000 for 2021. Item will be increased to \$5,000 for 2022.

5150 - Board of Directors: This line item is utilized to purchase director manual and reference material for the Board of Directors. A portion of this line item is also utilized to purchase awards of appreciation to outgoing board members and name plaques. Because of increased duties, responsibilities as well as increased liability associated with being a board member this line item includes education for board members. This line item was temporarily reduced to \$500 for 2021 but is being reinstated at \$1,200 for 2022.

5155 - Equipment Maintenance: This item includes the maintenance of PC computers, networks, postage machine and copy machines. This line amount was temporarily reduced to \$1,000 for 2021 but is being reinstated at \$1,500 for 2022.

5170 - Building Reserve: The district used this reserve for the land purchase and some of the expenses related to the construction of the new facility. The reserve was also used as part of the lump sum payment for the building loan that was made April 2019. The reserve fund will continue to be used for any future building expenses. This line item will be \$2,500.

5180 - Software Support – True Automation: Kerr CAD converted their old appraisal computer system to True Automation in October of 2006. True Automation is the largest CAD appraisal software company in the state. True Automation calls their system the PACS System. This line item provides for continuing maintenance and support of the PACS System by True Automation. This system contains active tax records and rolls for each taxing entity and individual property owner in the county housing almost forty thousand (40,000) property tax parcels. Every property account is recorded, updated, and appraised using this system and the tax roll is generated resulting in the values used to levy taxes for every taxing entity and taxpayer serviced by Kerr CAD. True Automation has notified the district that the software support and maintenance for this year will be increasing. This line item will increase to **\$49,901**.

PACS System	\$48,641
Online Backup	\$1,260
Total	\$49,901

5200 – Banking Fees: We are being assessed service charges on our bank account which will remain **\$200** annually.

Note: The "estimated" entity allocation is shown on the next page which is based on the 2020 values and tax rates. The "official" entity allocation will be available after the certification of the 2021 values and the 2021 tax rates have been adopted by the taxing entities.

	2020 Cert Net Tax or Freeze Adj. Tax	2020 Tax Rate	Levy	Tax on Freeze	Total Levy	% of Total Levy	Allocation
City of Ingram	\$100,865,192	0.4963	\$500,594	\$500,593.95	0.53%	6,059.30	
City of Kerrville	\$1722,573,363	0.5116	\$8,812,685	\$3,203,194	\$12,015,879.81	12.74%	145,442.99
Kerr Emerg. Dist. #1	\$746,608,106	0.0175	\$130,656	\$130,656.42		0.14%	1,581.50
Kerr Emerg. Dist. #2	\$175,799,505	0.035	\$61,530	\$61,529.83		0.07%	744.77
Kerr County	\$4,052,087,164	0.4459	\$18,068,257	\$5,875,735	\$23,943,991.90	25.38%	289,823.62
Lateral Roads	\$4,036,986,883	0.0298	\$1,203,022	\$438,290	\$1,641,311.92	1.74%	19,866.82
Lake Ingram Estates Rd	\$12,788,912	0.1785	\$22,828	\$22,828.21		0.02%	276.32
Center Point ISD	\$312,662,278	0.9723	\$3,040,015	\$649,860	\$3,689,875.15	3.91%	44,663.10
Comfort ISD	\$158,591,168	1.2523	\$1,986,037	\$694,686	\$2,680,723.07	2.84%	32,448.09
Divide ISD	\$71,908,131	0.82	\$589,647	\$44,485	\$634,132.14	0.67%	7,675.68
Harper ISD	\$52,870,777	0.9453	\$499,787	\$121,379	\$621,166.88	0.66%	7,518.75
Hunt ISD	\$417,522,786	0.9838	\$4,107,589	\$700,250	\$4,807,838.81	5.10%	58,195.19
Ingram ISD	\$529,962,284	1.055	\$5,591,102	\$1,535,503	\$7,126,605.30	7.56%	86,262.08
Kerrville ISD	\$2,345,920,690	1.115	\$26,157,016	\$8,578,125	\$34,735,140.25	36.82%	420,442.17
Medina ISD	\$12,176,416	1.2764	\$155,420	\$117	\$155,536.29	0.16%	1,882.65
Upper Guadalupe River A.	\$5,817,674,133	0.01952	\$1,135,610	\$1,135,609.99		1.20%	13,745.69
Headwaters Groundwater	\$5,817,674,133	0.007284	\$423,759	\$423,759.38		0.45%	5,129.28
TOTAL EST LEVY				\$94,327,179.30	100.000%	1,141,758.00	
2022 Budget							\$1,141,758

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5130	Postage	\$20,000	\$20,000	\$0	0.00%	1.75%
5135	Printing	\$10,000	\$12,000	\$2,000	20.00%	1.05%
5136	Professional Dues	\$2,460	\$2,460	\$0	0.00%	0.22%
5140	Office Supplies	\$8,000	\$8,000	\$0	0.00%	0.70%
5145	Furni., Fixture & Equip	\$3,000	\$5,000	\$2,000	66.67%	0.44%
5150	Board of Directors	\$500	\$1,200	\$700	140.00%	0.11%
5155	Equip. Maint & Reserve	\$1,000	\$1,000	\$0	0.00%	0.09%
5170	Building Reserve	\$2,500	\$2,500	\$0	0.00%	0.22%
5180	Software Support	\$48,608	\$49,901	\$1,293	2.66%	4.37%
5200	Banking Fees	\$200	\$200	\$0	0.00%	0.02%
TOTAL TOTALS		\$1,109,740	\$1,141,758	\$32,018	2.99%	100.00%