GO TO AGENDA

Collin Central Appraisal District

2022 BUDGET WORKSHOP

&

REGULAR

BOARD OF DIRECTORS MEETING

(CONDUCTED ONSITE AND TELEPHONICALLY)

April 22, 2021

MEETING NOTICE
&
AGENDA

NOTICE & AGENDA

NOTICE & AGENDA

FILED
4/15/2021 8:42:32 AM
STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : AE DEPUTY

NOTICE OF BUDGET WORKSHOP
and
NOTICE OF REGULAR MEETING

BOARD OF DIRECTORS
of the
COLLIN CENTRAL APPRAISAL DISTRICT

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 22nd day of April 2021, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a budget workshop and meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Conference ID: 718 146 185#. Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects to be discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website: https://collincad.org/boards/bod

On this 15th day of April 2021, this notice was filed with the County Clerk of Collin County, Texas.

Bo Daffin

Bo Daffin
Chief Appraiser
Phone: (469) 742-9200

AGENDA

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, April 22, 2021
REGULAR MEETING & 2022 BUDGET WORKSHOP -Conducted at

CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069

I. 2022 BUDGET WORKSHOP

ITEM #	SUB #	ITEM DESCRIPTION
A.		**Call to order: 7:00 a.m.**
	1	Announcement by presiding officer whether the public hearing has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
BUDGET **B.**		**Conduct 2022 BUDGET WORKSHOP**
C.		**Adjourn 2022 BUDGET WORKSHOP**

II. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		**Call to order: (Immediately following 2022 BUDGET WORKSHOP)**
	1	Announcement by presiding officer whether the meeting has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
B.		**Executive Session**
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

AGENDA

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

C. Action on items discussed in executive session

1 Action on any items pertaining to litigation, if any.
2 Action on any items pertaining to real property, if any.
3 Action on any items pertaining to personnel, if any.

CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.

Pg. 8 **D. Approval of minutes from March 4, 2021 special meeting.**

Pg. 14 **E. Review of February 2021 and March 2021 bills.**

Pg. 23 **F. Review of February 2021 and March 2021 financial reports.**

Pg. 35 **G. Review and sign checks for approved purchases requiring Board signature.**

Pg. 37 **H. Review report of February 2021 and March 2021 checks and electronic transfers greater than $25,000.**

END OF CONSENT AGENDA

Pg. 41 **I. Discuss and vote on authorizing the chief appraiser to negotiate a renewal of the District's Bank Depository contract with American National Bank.**

Pg. 43 **J. Discuss and vote on authorizing the chief appraiser to negotiate and execute a new long-term contract for electricity.**

K. Discuss and vote on the scheduling of a second budget workshop for the 2022 proposed budget.

Pg. 45 **L. Reports**

1 Taxpayer Liaison Officer Report
2 Quarterly Texas Department of Licensing & Regulation (TDLR) Report

AGENDA

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Pg. 45

Reports Continued

3 1st Qtr. 2021 Investment Report
4 1st Qtr. 2021 Collateral Report
5 Vendor Report
6 Litigation Report
7 Farmersville Property Value Study Appeal Update
8 2021 Appraisal Project Report

Pg. 66 **M.** **Chief Appraiser's Report**

1 2021 Preliminary Values Report
2 General Comments

III. **AUDIENCE**

A. Receive public comments. Five minute limit per speaker, unless extended by Board vote.

IV. **ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

V. **ADJOURNMENT**

BACK TO AGENDA

CONSENT AGENDA

CONSENT AGENDA

BACK TO AGENDA

D.

MINUTES

March 4, 2021

MINUTES

BACK TO AGENDA

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, March 4, 2021
SPECIAL MEETING & 2021-2022 AMENDED REAPPRAISAL PLAN HEARING
Conducted Onsite & Telephonically

MEETING LOCATION: Central Appraisal District Office
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069

MEMBERS PRESENT: Earnest Burke, Brian Mantzey, Ken Maun, Wayne Mayo and Gary Rodenbaugh

MEMBERS ABSENT: Ron Carlisle

APPROVAL OF MINUTES: _____ _____
Chairman Secretary

NATURE OF BUSINESS

I. 2021-2022 AMENDED REAPPRAISAL PLAN HEARING

ITEM #	SUB #	ITEM DESCRIPTION
A.		**Call to Order 7:00 a.m.**
	1	Public Hearing was called to order by Chairman, Gary Rodenbaugh, and he announced that the public hearing had been posted in the manner required by law.
	2	The Chairman announced that a quorum was present.
B.		**Conduct 2021-2022 AMENDED REAPPRAISAL PLAN HEARING**
C.		**Adjourn 2021-2022 AMENDED REAPPRAISAL PLAN HEARING**

II. SPECIAL MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		**Call to Order 7:08 a.m.**
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.

BACK TO AGENDA

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

B. **Executive Session**
No executive session was needed for this meeting.

C. **Action on items discussed in executive session**
1 N/A
2 N/A
3 N/A

CONSENT AGENDA
Motion by Ken Maun to accept reports and approve action items contained in consent agenda. Seconded by Earnest Burke. Motion carried.

D. Action taken: Board approved minutes from January 2021 regular meeting.

E. Action taken: Board reviewed the January 2021 bills.

F. Action taken: Board reviewed and accepted the January 2021 financial reports.

G. Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.

H. Action taken: Board reviewed and accepted the January 2021 report of checks and electronic transfers greater than $25,000.
END OF CONSENT AGENDA

I. The Board voted to adopt the final version of the 2021-2022 Amended Reappraisal Plan based on review from the Public Hearing. Ken Maun made the motion and Brian Mantzey seconded the motion. Motion carried.

J. Since the filing of notice for this Board of Directors meeting, the Governor issued Executive Order No. GA-34 relating to the opening of Texas. Chief Appraiser, Bo Daffin suggested that this Agenda Item be tabled until the next meeting, as the District has sought legal counsel for clarification to continue emergency status operations due to COVID-19. Wayne Mayo made the motion to table this Item until the next meeting. Brian Mantzey seconded the motion. Motion carried.

BACK TO AGENDA

K. The Board received Mr. Daffin's recommendation to authorize the chief appraiser to dispense with in-person 2021 informal protests, as a part of the District's effort to guard the health of its staff, property owners and their representatives and the public. Following discussion, Mr. Daffin addressed the Board's questions, affirming the District's legal counsel confirmed in-person informals are not required. The Board voted to approve by Resolution #2021-1094, to authorize the chief appraiser to dispense with in-person 2021 informal protests, as a part of the District's effort to guard the health of its staff, property owners and their representatives and the public. The motion was made by Brian Mantzey. Seconded by Earnest Burke. Motion carried.

L. Wayne Mayo motioned to table this Item pertaining to a resolution supporting the Appraisal Review Board's continuance of emergency status operations, due to health concerns continuing from COVID-19, until the next board meeting. The motion was seconded by Brian Mantzey. Motion carried.

M. The Board voted to table this Item regarding conducting telephonic board meetings and/or telephonic board workshops, while COVID-19 Disaster Declaration continues until the next board meeting. The motion to table was made by Earnest Burke and seconded by Brian Mantzey. Motion carried.

N. After discussing the 2022 budget workshop schedule, the Board agreed on April 22, 2021 for the first 2022 budget workshop, with the regular board meeting immediately following. Wayne Mayo made the motion; it was seconded by Ken Maun. The motion carried.

O. The Board received Mr. Daffin's recommendation for the Board of Directors to establish ARB meal allowances under Policy #1008, effective immediately for 2021. Brian Mantzey motioned to accept the recommendation as presented. Earnest Burke seconded the motion. Motion carried.

P. **Reports**

1 Michele Lake, Taxpayer Liaison Officer, reported there have been no formal written complaints to be brought before the Board of Directors.

BACK TO AGENDA

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Q. **Chief Appraiser's Report**

1 Mr. Daffin reported that the 2021 Appraisal Project is back on schedule.

2 Mr. Daffin provided the Board with an update on the 2020 Property Value Study (PVS).

3 Mr. Daffin addressed the Board regarding the 2021 Method & Assistance Program (MAP) preliminary results.

4 There were no general comments made.

III. AUDIENCE

A. There were no public comments.

CCAD staff in attendance:
Bo Daffin
Kelly Lintner
Robert Waldrop
Tamera Glass
Toni Bryan
Valerie Hyden
Brad Richards
Dana Wilson
Elliot Bensend
Marty Wright
Michele Lake
Paula Bensend
Phil Greaux
Ryan Matthews
Stephanie Cave-Bernal
Eric Grusendorf
Shawn Tilley
Wendy Gilliland
Cindy Smith
Brian Swanson
Tina Gibson
Jamie Worth

Public in attendance:
Chris Nickell

IV. The next regular meeting is to be held onsite and telephonically on April 22, 2021 at 7:00 a.m. at 250 Eldorado Pkwy., McKinney, Texas.

BACK TO AGENDA

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

V. Chairman, Gary Rodenbaugh announced the Board had concluded its business and the meeting was adjourned. The meeting was adjourned at 8:05 a.m.

BACK TO AGENDA

E.

BILLS

PAID

February 2021

BILLS PAID

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
February 2021

Num	Date	Name	Amount
Feb 21			
ACH	02/02/2021	NATIONWIDE RETIREMENT SOLUTIONS	-5,047.50
ACH	02/15/2021	TCDRS	-134,956.80
ACH	02/25/2021	ADP INC	-1,137.35
ACH	02/12/2021	NATIONWIDE RETIREMENT SOLUTIONS	-6,097.50
ACH	02/12/2021	TEXAS SDU CHILDSUPP	-908.70
ACH	02/26/2021	TEXAS SDU CHILDSUPP	-908.70
51757	02/01/2021	DIAZ, STEPHEN ERIK	-360.00
51758	02/01/2021	GILLESPIE, DANIEL	-360.00
51759	02/01/2021	NOEL, NICHOLAS B	-360.00
51760	02/01/2021	POLK, MATTHEW	-360.00
51761	02/01/2021	THIGPEN, LESLIE MICHAEL	-360.00
51762	02/01/2021	BLUECROSS BLUESHIELD (LIFE&STLT)	-9,525.37
51763	02/01/2021	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,224.89
51764	02/01/2021	MC PURE CLEANING, LLC	-6,800.00
51765	02/01/2021	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
51766	02/01/2021	VANGUARD CLEANING SERVICES	-1,000.00
51767	02/01/2021	WASTE CONNECTIONS OF TEXAS	-169.06
51768	02/01/2021	WELLSPRING INSURANCE AGENCY, INC	-3,650.00
51769	02/04/2021	AFFILIATED COM-NET, INC.	-1,545.51
51770	02/04/2021	CONSTRUCTION JOURNAL, LTD	-1,695.00
51771	02/04/2021	COPYNET	-2,155.47
51772	02/04/2021	HOME DEPOT	-109.00
51773	02/04/2021	INTEX ELECTRICAL CONTRACTORS, INC	-610.00
51774	02/04/2021	JOPLIN'S	-106.25
51775	02/04/2021	MYPRINTCHOICE	-240.00
51776	02/04/2021	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
51777	02/04/2021	SAUNDERS & WALSH, PLLC	-94,928.26
51778	02/04/2021	TEXAS ARCHIVES	-90.76
51779	02/09/2021	BLAYLOCK, GEAN KENT	-360.00
51780	02/09/2021	BORTON, BRIAN K	-360.00
51781	02/09/2021	KILHEFNER, CALEB M	-360.00
51782	02/09/2021	NOEL, NICHOLAS B	-360.00
51783	02/09/2021	PENSON, OLIVIA K	-360.00
51784	02/09/2021	CINTAS MAT SERVICE	-359.65
51785	02/09/2021	CINTAS SANI CLEAN	-2,333.20
51786	02/09/2021	CORNELL CONSULTANTS, LLC	-3,800.00
51787	02/09/2021	DISCOVERY BENEFITS	-158.50
51788	02/09/2021	NICKELL, CHRISTOPHER	-880.00
51789	02/09/2021	PLANO OFFICE SUPPLY	-1,444.51
51790	02/09/2021	PROSTAR SERVICES, INC	-317.68
51791	02/09/2021	VARIVERGE LLC	-31,232.66
51792	02/09/2021	SAM'S CLUB	-44.71
51793	02/22/2021	GILLESPIE, DANIEL	-280.00
51794	02/22/2021	HENRY, JAMES	-500.00
51795	02/22/2021	PENSON, OLIVIA K	-220.00
51796	02/22/2021	THIGPEN, LESLIE MICHAEL	-360.00
51797	02/22/2021	BEE LINE SERVICES	-375.00
51798	02/22/2021	BLUECROSS BLUESHIELD (LIFE&STLT)	-9,371.08
51799	02/22/2021	COPYNET	-3,672.78
51800	02/22/2021	ELLIOTT ELECTRIC SUPPLY	-22.77
51801	02/22/2021	HUMETRICS HOLDING INC	-475.00
51802	02/22/2021	JUST TEXAS	-11,316.00
51803	02/22/2021	KERBY & KERBY PLLC	-250.00

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
February 2021

Num	Date	Name	Amount
51804	02/22/2021	MURLEY PLUMBING	-366.55
51805	02/22/2021	PITNEY LEASE	-8,051.34
51806	02/22/2021	SHI GOVERNMENT SOLUTIONS	-3,289.35
51807	02/22/2021	SUPERIOR VISION OF TEXAS	-1,514.08
51808	02/22/2021	VARI	-1,110.00
51809	02/22/2021	VARIVERGE LLC	-16,783.40
51810	02/25/2021	ARMSTRONG & ARMSTRONG, P.C.	-9,765.00
51811	02/25/2021	AT&T (U-VERSE)	-180.35
51812	02/25/2021	AT&T MOBILITY	-1,528.74
51813	02/25/2021	BLUECROSS BLUESHIELD OF TEXAS	-2,233.55
51814	02/25/2021	BLUECROSS BLUESHIELD OF TEXAS	-96,267.58
51815	02/25/2021	CARD SERVICE CENTER	-11,564.89
51816	02/25/2021	CARENOW	-120.00
51817	02/25/2021	CITY OF MCKINNEY	-596.94
51818	02/25/2021	COSTAR REALTY INFORMATION INC	-5,216.26
51819	02/25/2021	CUSHMAN & WAKEFIELD	-5,500.00
51820	02/25/2021	FIRST STOP HEALTH	-1,074.20
51821	02/25/2021	GREEN MOUNTAIN ENERGY	-4,987.50
51822	02/25/2021	GRIFFITH, BOBBY	-750.00
51823	02/25/2021	HARRIS GOVERN	-45,599.18
51824	02/25/2021	MCROBERTS & COMPANY	-8,500.00
51825	02/25/2021	MYPRINTCHOICE	-90.00
51826	02/25/2021	PICTOMETRY	-369,600.00
51827	02/25/2021	ROCKIN G DRYWALL & CONSTRUCTION	-29,764.00
51828	02/25/2021	TDLR	-25.00
51829	02/25/2021	UNUM LIFE INSURANCE CO OF AMERICA	-1,351.10
51830	02/25/2021	VARIVERGE LLC	-139,000.00
51831	02/28/2021	INSURICA EXPRESS	-100.00
51832	02/28/2021	TEXAS SECRETARY OF STATE	-42.00
51833	02/28/2021	AFLAC	-4,949.43
51834	02/28/2021	AT&T (FIBER)	-3,453.00
51835	02/28/2021	CDW-G	-2,237.40
51836	02/28/2021	IDERA	-2,482.85
51837	02/28/2021	PLANO OFFICE SUPPLY	-6,435.50
51838	02/28/2021	SAM'S CLUB	-114.12
51839	02/28/2021	SHRED-IT USA LLC	-1,501.00
51840	02/28/2021	STAPLES BUSINESS CREDIT	-952.85
51841	02/28/2021	TDLR	-25.00
51842	02/28/2021	TIME WARNER CABLE	-2,059.76
51843	02/28/2021	VARIVERGE LLC	-8,473.57
Feb 21			**-1,142,850.15**

BACK TO AGENDA

E.

BILLS

PAID

March 2021

BILLS PAID

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2021

Num	Date	Name	Amount
Mar 21			
ACH	03/15/2021	TCDRS	-132,710.32
ACH	03/12/2021	NATIONWIDE RETIREMENT SOLUTIONS	-6,097.50
ACH	03/12/2021	TEXAS SDU CHILDSUPP	-908.70
ACH	03/12/2021	NATIONWIDE RETIREMENT SOLUTIONS	-6,097.50
ACH	03/12/2021	ADP INC	-2,662.71
ACH	03/04/2021	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
ACH	03/29/2021	NATIONWIDE RETIREMENT SOLUTIONS	-6,097.50
ACH	03/26/2021	TEXAS SDU CHILDSUPP	-908.70
7829	03/02/2021	ANDERSON, GARY L	-90.00
7830	03/02/2021	ARCELLANA, CRISTINA M	-30.00
7831	03/02/2021	ATOR, NEAL A	-30.00
7832	03/02/2021	AUGUSTINE, JUDITH S	-30.00
7833	03/02/2021	BRECKENRIDGE, AMANDA	-30.00
7834	03/02/2021	BROWN, BRUCE E	-30.00
7835	03/02/2021	CHOLLAR JR, GEORGE W	-30.00
7836	03/02/2021	DODSON, MICHAEL	-60.00
7837	03/02/2021	ENFINGER, MELINDA	-30.00
7838	03/02/2021	FALTYS, DIANNE	-180.00
7839	03/02/2021	FERRILL, LAWRENCE R	-30.00
7840	03/02/2021	GALLAGHER, PATRICK W	-30.00
7841	03/02/2021	GUCKES, FRANCIS	-30.00
7842	03/02/2021	HARDIN, CARLEEN	-30.00
7843	03/02/2021	HAWKINS, YOLANDA	-30.00
7844	03/02/2021	JAYE, OLIN	-30.00
7845	03/02/2021	KLICKMAN, JOHN MICHAEL	-30.00
7846	03/02/2021	LOPOSER, THOMAS L	-30.00
7847	03/02/2021	LOVELL, CRAIG E	-180.00
7848	03/02/2021	MAHER, KEVIN M	-30.00
7849	03/02/2021	MARTIN, BARRY K	-30.00
7850	03/02/2021	MCGEE, BEVERLY J	-30.00
7851	03/02/2021	MOLINA, ESTELA	-30.00
7852	03/02/2021	MOSIER, RANDY	-30.00
7853	03/02/2021	PHILLIPS, KATHRYN H	-30.00
7854	03/02/2021	PRYOR, JACK R	-30.00
7855	03/02/2021	RICH, RUDY DALE	-60.00
7856	03/02/2021	ROBINSON, PATRICIA	-210.00
7857	03/02/2021	ROGERS, FLOYD E	-30.00
7858	03/02/2021	SADLER, BRADLEY J	-30.00
7859	03/02/2021	SHARMA, SHALINA	-30.00
7860	03/02/2021	SMITH JR, FLOYD W	-30.00
7861	03/02/2021	SMITH, DELORES G	-1,140.00
7862	03/02/2021	SODERSTROM, DEAN C	-2,220.00
7863	03/02/2021	STAIF, CAROL LEE	-60.00
7864	03/02/2021	SWEGLES, DONALD	-120.00
7865	03/02/2021	TRAN, HUONG T	-30.00
7866	03/02/2021	TURANO, LOUIS R	-120.00
7867	03/02/2021	TURNER, KENT M	-60.00
7868	03/02/2021	TWIGG, STEPHEN G	-30.00
7869	03/02/2021	WARD, FORREST	-30.00
7870	03/02/2021	WELBORN, JANET HOLBART	-60.00
7871	03/02/2021	WHITT, NORMAN J	-30.00
7872	03/02/2021	WOLFSON, LEWIS H	-30.00
7873	03/02/2021	WYSASKI, JOHN	-180.00

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2021

Num	Date	Name	Amount
7874	03/02/2021	YARBOROUGH, DANA	-240.00
7875	03/02/2021	ZINN, THOMAS G	0.00
7876	03/02/2021	ENFINGER, MELINDA	-200.00
7877	03/02/2021	ZINN, THOMAS G	-30.00
7878	03/09/2021	ANDERSON, GARY L	-111.20
7879	03/09/2021	AUGUSTINE, JUDITH S	-211.20
7880	03/09/2021	BROWN, BRUCE E	-111.20
7881	03/09/2021	CHOLLAR JR, GEORGE W	-211.20
7882	03/09/2021	DODSON, MICHAEL	-211.20
7883	03/09/2021	ENFINGER, MELINDA	-211.20
7884	03/09/2021	FALTYS, DIANNE	-211.20
7885	03/09/2021	FERRILL, LAWRENCE R	-111.20
7886	03/09/2021	GALLAGHER, PATRICK W	-211.20
7887	03/09/2021	GUCKES, FRANCIS	-211.20
7888	03/09/2021	HANSON, THOMAS D	-100.00
7889	03/09/2021	HARDIN, CARLEEN	-111.20
7890	03/09/2021	HAWKINS, YOLANDA	-211.20
7891	03/09/2021	JAYE, OLIN	-211.20
7892	03/09/2021	JONES, JOHN B	-211.20
7893	03/09/2021	KLICKMAN, JOHN MICHAEL	-211.20
7894	03/09/2021	LOVELL, CRAIG E	-200.00
7895	03/09/2021	MAHER, KEVIN M	-211.20
7896	03/09/2021	MANTRY, NEELA R	-211.20
7897	03/09/2021	MARTIN, BARRY K	-111.20
7898	03/09/2021	MCGEE, BEVERLY J	-111.20
7899	03/09/2021	MOLINA, ESTELA	-211.20
7900	03/09/2021	MOSIER, RANDY	-111.20
7901	03/09/2021	PHILLIPS, KATHRYN H	-111.20
7902	03/09/2021	PRYOR, JACK R	-111.20
7903	03/09/2021	ROBINSON, PATRICIA	-211.20
7904	03/09/2021	ROGERS, FLOYD E	-211.20
7905	03/09/2021	SADLER, BRADLEY J	-211.20
7906	03/09/2021	SHARMA, SHALINA	-111.20
7907	03/09/2021	SMITH JR, FLOYD W	-211.20
7908	03/09/2021	SMITH, DELORES G	-211.20
7909	03/09/2021	SODERSTROM, DEAN C	-211.20
7910	03/09/2021	STAIF, CAROL LEE	-211.20
7911	03/09/2021	SWEGLES, DONALD	-211.20
7912	03/09/2021	TRAN, HUONG T	-111.20
7913	03/09/2021	TURANO, LOUIS R	-211.20
7914	03/09/2021	TURNER, KENT M	-211.20
7915	03/09/2021	TWIGG, STEPHEN G	-211.20
7916	03/09/2021	WELBORN, JANET HOLBART	-211.20
7917	03/09/2021	WHITT, NORMAN J	-211.20
7918	03/09/2021	WOLFSON, LEWIS H	-211.20
7919	03/09/2021	WYSASKI, JOHN	-200.00
7920	03/09/2021	YARBOROUGH, DANA	-211.20
7921	03/09/2021	ZINN, THOMAS G	-211.20
7922	03/09/2021	SMITH, DELORES G	-16.23
7923	03/30/2021	ANDERSON, GARY L	-130.00
7924	03/30/2021	ARCELLANA, CRISTINA M	-100.00
7925	03/30/2021	AUGUSTINE, JUDITH S	-100.00
7926	03/30/2021	CHOLLAR JR, GEORGE W	-100.00
7927	03/30/2021	ENFINGER, MELINDA	-100.00

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2021

Num	Date	Name	Amount
7928	03/30/2021	FALTYS, DIANNE	-150.00
7929	03/30/2021	FERRILL, LAWRENCE R	-100.00
7930	03/30/2021	GUCKES, FRANCIS	-100.00
7931	03/30/2021	HARDIN, CARLEEN	-100.00
7932	03/30/2021	HAWKINS, YOLANDA	-100.00
7933	03/30/2021	JAYE, OLIN	-100.00
7934	03/30/2021	KLICKMAN, JOHN MICHAEL	-120.00
7935	03/30/2021	MAHER, KEVIN M	-100.00
7936	03/30/2021	MAJZNER, CHARLOTTE	-200.00
7937	03/30/2021	MARTIN, BARRY K	-100.00
7938	03/30/2021	PRYOR, JACK R	-100.00
7939	03/30/2021	ROBINSON, PATRICIA	-590.00
7940	03/30/2021	ROGERS, FLOYD E	-100.00
7941	03/30/2021	SHARMA, SHALINA	-100.00
7942	03/30/2021	SMITH JR, FLOYD W	-100.00
7943	03/30/2021	SMITH, DELORES G	-950.00
7944	03/30/2021	SODERSTROM, DEAN C	-1,450.00
7945	03/30/2021	TRAN, HUONG T	-100.00
7946	03/30/2021	TURANO, LOUIS R	-30.00
7947	03/30/2021	WHITT, NORMAN J	-100.00
7948	03/30/2021	YARBOROUGH, DANA	-120.00
7949	03/30/2021	ZINN, THOMAS G	-100.00
51844	03/02/2021	BLAYLOCK, GEAN KENT	-360.00
51845	03/02/2021	HENRY, JAMES	-360.00
51846	03/02/2021	LANGAN, MATTHEW	-360.00
51847	03/02/2021	POLK, MATTHEW	-360.00
51848	03/02/2021	THIGPEN, LESLIE MICHAEL	-360.00
51849	03/02/2021	AFFILIATED COM-NET, INC.	-1,540.31
51850	03/02/2021	ASSN TECHNOLOGY SERVICES, INC	-224.60
51851	03/02/2021	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,224.89
51852	03/02/2021	MC PURE CLEANING, LLC	-7,200.00
51853	03/02/2021	SAUNDERS & WALSH, PLLC	-89,331.59
51854	03/02/2021	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
51855	03/02/2021	VANGUARD CLEANING SERVICES	-1,000.00
51856	03/02/2021	WASTE CONNECTIONS OF TEXAS	-169.06
51857	03/02/2021	WELLSPRING INSURANCE AGENCY, INC	-3,650.00
51858	03/09/2021	AT&T (MAIN LOCAL)	-207.96
51859	03/09/2021	AT&T (MAIN LOCAL)	-1,858.15
51860	03/09/2021	BRYAN, TONI	-55.00
51861	03/09/2021	CINTAS CORPORATION #0487	-1,396.55
51862	03/09/2021	CINTAS MAT SERVICE	-289.09
51863	03/09/2021	CINTAS SANI CLEAN	-2,333.20
51864	03/09/2021	COSTAR REALTY INFORMATION INC	-5,134.00
51865	03/09/2021	ELLIOTT ELECTRIC SUPPLY	-92.65
51866	03/09/2021	HOME DEPOT	-54.56
51867	03/09/2021	MURLEY PLUMBING	-1,045.57
51868	03/09/2021	PLANO PEST CONTROL	-150.00
51869	03/09/2021	SOURCE STRATEGIES INC	-175.00
51870	03/09/2021	TEXAS ARCHIVES	-90.76
51871	03/09/2021	VARIVERGE LLC	-705.89
51872	03/09/2021	WEX HEALTH INC	-158.50
51873	03/09/2021	BLAYLOCK, GEAN KENT	-410.00
51874	03/09/2021	HENRY, JAMES	-360.00
51875	03/09/2021	NOEL, NICHOLAS B	-370.00

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COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2021

Num	Date	Name	Amount
51876	03/09/2021	POLK, MATTHEW	-360.00
51877	03/15/2021	BLAYLOCK, GEAN KENT	-360.00
51878	03/15/2021	BORTON, BRIAN K	-360.00
51879	03/15/2021	DIAZ, STEPHEN ERIK	-360.00
51880	03/15/2021	NANCE, RYAN	-360.00
51881	03/15/2021	WILSON, FRANKLIN	-360.00
51882	03/15/2021	BLUECROSS BLUESHIELD (LIFE&STLT)	-9,333.41
51883	03/15/2021	CINTAS FIRST AID	-67.45
51884	03/15/2021	COPYNET	-4,163.81
51885	03/15/2021	EXPERIAN MARKETING SOLUTIONS	-7,514.43
51886	03/15/2021	JOPLIN'S	-242.50
51887	03/15/2021	MENDIZABAL, VICTOR	-125.00
51888	03/15/2021	PITNEY SUPPLIES	-248.75
51889	03/15/2021	PROPERTY TAX EDUCATION COALITION, INC	-50.00
51890	03/15/2021	SHI GOVERNMENT SOLUTIONS	-3,289.50
51891	03/15/2021	SHI GOVERNMENT SOLUTIONS	-2,237.25
51892	03/15/2021	SUPERIOR VISION OF TEXAS	-1,514.08
51893	03/15/2021	TDLR	-25.00
51894	03/15/2021	VARIVERGE LLC	-371.51
51895	03/24/2021	BLAYLOCK, GEAN KENT	-360.00
51896	03/24/2021	DIAZ, STEPHEN ERIK	-360.00
51897	03/24/2021	NOEL, NICHOLAS B	-720.00
51898	03/24/2021	WILSON, FRANKLIN	-370.00
51899	03/24/2021	AT&T MOBILITY	-2,127.03
51900	03/24/2021	BUSINESS & LEGAL RESOURCES	-399.00
51901	03/24/2021	CITY OF MCKINNEY	-530.54
51902	03/24/2021	CUSHMAN & WAKEFIELD	-3,500.00
51903	03/24/2021	FIRST STOP HEALTH	-1,074.20
51904	03/24/2021	GRIFFITH, BOBBY	-450.00
51905	03/24/2021	KERBY & KERBY PLLC	-250.00
51906	03/24/2021	PROSTAR SERVICES, INC	-368.71
51907	03/24/2021	SHI GOVERNMENT SOLUTIONS	-2,668.58
51908	03/24/2021	UNUM LIFE INSURANCE CO OF AMERICA	-1,351.10
51909	03/24/2021	VARIVERGE LLC	-329.96
51910	03/29/2021	BORTON, BRIAN K	-360.00
51911	03/29/2021	POLK, MATTHEW	-360.00
51912	03/29/2021	AT&T (FIBER)	-3,453.00
51913	03/29/2021	AT&T (U-VERSE)	-170.31
51914	03/29/2021	BLUECROSS BLUESHIELD OF TEXAS	-2,233.55
51915	03/29/2021	BLUECROSS BLUESHIELD OF TEXAS	-94,906.28
51916	03/29/2021	CARD SERVICE CENTER	-6,830.60
51917	03/29/2021	CHEEK, SHANE	-46.08
51918	03/29/2021	COLORIT GRAPHICS SERVICES	-225.00
51919	03/29/2021	COPYNET	-195.00
51920	03/29/2021	FISH WINDOW CLEANING	-175.00
51921	03/29/2021	FULLY INVOLVED PRESSURE WASHING	-950.00
51922	03/29/2021	GLOBAL INDUSTRIAL	-7,060.99
51923	03/29/2021	GREEN MOUNTAIN ENERGY	-5,989.07
51924	03/29/2021	JOPLIN'S	-502.25
51925	03/29/2021	MARSHALL & SWIFT	-1,399.95
51926	03/29/2021	MISTER SWEEPER	-596.00
51927	03/29/2021	SAM'S CLUB	-223.32
51928	03/29/2021	STAPLES BUSINESS CREDIT	-1,554.31
51929	03/29/2021	TIME WARNER CABLE	-2,059.76

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COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2021

Num	Date	Name	Amount
51930	03/29/2021	VARIVERGE LLC	-282.31
51936	03/31/2021	ROCKIN G DRYWALL & CONSTRUCTION	-14,881.75
51937	03/31/2021	AFLAC	-4,930.45
51938	03/31/2021	AT&T (MAIN LOCAL)	-204.50
51939	03/31/2021	AT&T (MAIN LOCAL)	-1,858.24
51940	03/31/2021	CINTAS SANI CLEAN	-2,333.20
51941	03/31/2021	DSS	-1,912.80
51942	03/31/2021	IN BLOOM	-209.00
51943	03/31/2021	K. EVANS & ASSOCIATES, PLLC	-9,800.00
51944	03/31/2021	PLANO OFFICE SUPPLY	-1,092.84
51945	03/31/2021	PROSTAR SERVICES, INC	-179.47
51946	03/31/2021	SHRED-IT USA LLC	-346.08
51947	03/31/2021	VARIVERGE LLC	-374.51
Mar 21			**-531,188.12**

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F.

FINANCIAL REPORTS

February 2021

FINANCIAL REPORTS

BACK TO AGENDA

Kerby & Kerby PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA
John W. Kerby, CPA

ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
250 ELDORADO PKWY
MCKINNEY, TX 75069-8023

Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of February 28, 2021, and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.

Kerby & Kerby PLLC
McKinney, TX 75070
March 9, 2021

1650 West Virginia **McKinney, Texas 75069**

(972) 542-1233 **(972) 542-3798 Fax** **(972)562-0200 Metro**

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

February 28, 2021

ASSETS

CURRENT ASSETS				
Prosperity (formerly LTB) -Oper	$	14,741.59		
American National Bank -Oper		15,148,650.73		
American National Bank -ARB		1,763.77		
Petty Cash - Admin		100.00		
Petty Cash - Mapping		50.00		
Certificates of Deposit		501,502.01		
Prepaid Expenses		242,169.23		
Undeposited Funds		(674,542.00)		
TOTAL CURRENT ASSETS			$	**15,234,435.33**
PROPERTY AND EQUIPMENT				
Furniture and Equipment-Assets		629,608.79		
Telephone Equipment-Assets		215,174.23		
Computer Equipment-Assets		895,816.01		
Computer Software-Assets		651,788.39		
Building-Assets		7,360,318.28		
Land-Assets		1,387,232.00		
Total Property And Equipment		**11,139,937.70**		
Less Accumulated Depreciation		(4,148,647.90)		
NET PROPERTY AND EQUIPMENT				**6,991,289.80**
OTHER ASSETS				
Deferred Resource Outflows		4,463,896.00		
TOTAL OTHER ASSETS				**4,463,896.00**
TOTAL ASSETS			$	**26,689,621.13**

See Accountants' Compilation Report

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

February 28, 2021

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES				
All Current Liabilities	$	976,705.48		
TOTAL CURRENT LIABILITIES			$	**976,705.48**
LONG-TERM LIABILITIES				
Net Pension Liability		840,472.00		
Deferred Resources Inflows		111,550.00		
TOTAL LONG-TERM LIABILITIES				**952,022.00**
TOTAL LIABILITIES				**1,928,727.48**
FUND BALANCE				
Fund Balance(CashBasisRelated)		2,247,146.16		
Fund Balance-Designated		10,703,572.00		
Fund Balance-Undesignated		3,312,741.20		
Fund Bal-Cap Assets Less Debt		4,379,480.00		
Year To Date Increase or Decrease		4,117,954.29		
TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE				**24,760,893.65**
TOTAL LIABILITIES AND FUND BALANCE			$	**26,689,621.13**

See Accountants' Compilation Report

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis

1 And 2 Months Ended February 28, 2021

	2021 Budget	1 month ended Feb 28, 2021	Year to date ended Feb 28, 2021	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	$ 21,759,400.00	$ 1,507,712.50	$ 7,064,412.00	32.47 %	14,694,988.00
Interest-Bank Accts/Investments	0.00	8,950.34	18,829.48		(18,829.48)
BPP Rendition Penalty Revenue	0.00	155.51	16,248.31		(16,248.31)
Misc Revenue	0.00	0.00	608.60		(608.60)
TOTAL REVENUE	**21,759,400.00**	**1,516,818.35**	**7,100,098.39**	**32.63 %**	**14,659,301.61**
OPERATING EXPENSES					
Salaries Full Time	10,742,400.00	652,751.45	1,315,428.63	12.25 %	9,426,971.37
Salaries Part Time/Temp	167,600.00	0.00	0.00	0.00 %	167,600.00
First Stop Health Discount Plan	0.00	2,148.40	3,222.60		(3,222.60)
Overtime	52,000.00	7,292.45	19,374.99	37.26 %	32,625.01
Auto Allowance	768,000.00	57,414.78	114,767.10	14.94 %	653,232.90
Worker's Compensation	40,000.00	(1,055.00)	2,105.00	5.26 %	37,895.00
Employee Group Insurance	2,515,000.00	135,251.70	271,750.85	10.81 %	2,243,249.15
FICA Tax	159,000.00	10,304.11	20,820.23	13.09 %	138,179.77
Employee Retirement	1,425,100.00	86,261.70	173,983.62	12.21 %	1,251,116.38
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	18,000.00	0.00	0.00	0.00 %	18,000.00
Legal	1,800,000.00	119,693.26	122,897.51	6.83 %	1,677,102.49
Accounting & Audit	16,000.00	250.00	500.00	3.13 %	15,500.00
Insurance	45,000.00	3,680.00	7,610.00	16.91 %	37,390.00
Legal Notices & Advertising	37,000.00	0.00	0.00	0.00 %	37,000.00
Appraisal Review Board	650,000.00	0.00	14,830.25	2.28 %	635,169.75
Telephone, Internet, Data Cloud	350,000.00	10,889.99	23,341.19	6.67 %	326,658.81
Utilities	160,900.00	7,434.85	13,479.73	8.38 %	147,420.27
Equipment Rent	95,000.00	10,206.81	12,167.28	12.81 %	82,832.72
Equipment Maintenance	45,000.00	2,608.78	3,860.86	8.58 %	41,139.14
Postage	450,000.00	168,805.26	170,708.29	37.94 %	279,291.71
Aerial Photography	430,000.00	369,600.00	369,600.00	85.95 %	60,400.00
Supplies	425,000.00	53,173.19	63,813.21	15.01 %	361,186.79
Registration & Dues	45,000.00	95.00	590.00	1.31 %	44,410.00
Travel & Education	175,000.00	6,815.00	10,767.10	6.15 %	164,232.90
Board of Directors Meetings	7,000.00	0.00	0.00	0.00 %	7,000.00
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	90,000.00	2,788.27	52,456.79	58.29 %	37,543.21
Professional Services	170,000.00	1,137.35	7,505.74	4.42 %	162,494.26
Security	165,000.00	4,960.00	10,060.00	6.10 %	154,940.00
Building Maintenance	125,000.00	11,717.74	22,791.63	18.23 %	102,208.37
Building Repair/Modifications	170,000.00	31,221.80	31,585.30	18.58 %	138,414.70
Depreciation	0.00	21,680.59	43,361.18		(43,361.18)
Furniture & Equipment	65,000.00	5,351.33	5,351.33	8.23 %	59,648.67
ComputerHardware&Computer Eqt	250,000.00	2,237.40	2,237.40	0.89 %	247,762.60
ComputerSoftwareLicens&Subscrip	600,000.00	9,034.48	17,427.10	2.90 %	582,572.90
Computer Hardware Maintenance	42,000.00	0.00	0.00	0.00 %	42,000.00
Software Development	300,000.00	0.00	0.00	0.00 %	300,000.00
Computer Software Maintenance	325,000.00	4,075.00	53,749.19	16.54 %	271,250.81
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENSES	**23,520,500.00**	**1,797,825.69**	**2,982,144.10**	**12.68 %**	**20,538,355.90**
EXCESS(DEFICIT) INCOME & E:	**$ (1,761,100.00)**	**$ (281,007.34)**	**4,117,954.29**	**(233.83)%**	**(5,879,054.29)**
BEGINNING FUND BALANCE			**20,642,939.36**		
ENDING FUND BALANCE			**$ 24,760,893.65**		

See Accountants' Compilation Report

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CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

February 28, 2021

ACCUMULATED DEPRECIATION		
Accum Depr-Furniture & Equip	$	(551,867.02)
Accum Depr-Telephone Equipment		(188,837.54)
Accum Depr-Computer Equipment		(757,437.76)
Accum Depr-Computer Software		(584,384.39)
Accum Depr-Building		(2,066,121.19)
TOTAL ACCUMULATED DEPRECIATION	**$**	**(4,148,647.90)**

OTHER CURRENT LIABILITIES		
Accounts Payable	$	6,151.96
Credit Card-LegacyTexas		889.72
Credit Card-Sam's Wholesale		47.94
Employee Savings		7,646.33
Accrued Wages Payable		416,532.31
Group Insurance Payable		4,179.32
Dental Ins Payable		(1,000.80)
Health Ins Payable		(4,467.10)
Life Ins Payable		201.41
Vision Ins Payable		(141.32)
Other Voluntary Ins Payable		(16.02)
Retirement Payable		132,710.31
Compensated Absences Payable		317,177.08
Accrued Interest Expense		96,794.34
TOTAL OTHER CURRENT LIABILITIES	**$**	**976,705.48**

See Accountants' Compilation Report

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F.

FINANCIAL REPORTS

March 2021

FINANCIAL REPORTS

BACK TO AGENDA

Kerby & Kerby PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA
John W. Kerby, CPA

ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
250 ELDORADO PKWY
MCKINNEY, TX 75069-8023

Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of March 31, 2021, and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.

Kerby & Kerby PLLC
McKinney, TX 75070
April 6, 2021

1650 West Virginia
McKinney, Texas 75069
(972) 542-1233
(972) 542-3798 Fax
(972)562-0200 Metro

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

March 31, 2021

ASSETS

CURRENT ASSETS				
Prosperity (formerly LTB) -Oper	$	14,743.47		
American National Bank -Oper		17,793,894.48		
American National Bank -ARB		1,792.85		
Petty Cash - Admin		100.00		
Petty Cash - Mapping		50.00		
Certificates of Deposit		501,502.01		
Prepaid Expenses		234,239.46		
TOTAL CURRENT ASSETS			$	**18,546,322.27**
PROPERTY AND EQUIPMENT				
Furniture and Equipment-Assets		629,608.79		
Telephone Equipment-Assets		215,174.23		
Computer Equipment-Assets		895,816.01		
Computer Software-Assets		651,788.39		
Building-Assets		7,462,092.28		
Land-Assets		1,387,232.00		
Total Property And Equipment		**11,241,711.70**		
Less Accumulated Depreciation		(4,259,836.49)		
NET PROPERTY AND EQUIPMENT				**6,981,875.21**
OTHER ASSETS				
Net Pension Asset		2,685,509.00		
Deferred Resource Outflows		2,000,344.00		
TOTAL OTHER ASSETS				**4,685,853.00**
TOTAL ASSETS			$	**30,214,050.48**

See Accountants' Compilation Report

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis
March 31, 2021

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES			
All Current Liabilities	$ 712,081.11		
TOTAL CURRENT LIABILITIES		$	**712,081.11**
LONG-TERM LIABILITIES			
Deferred Resources Inflows	1,080,231.00		
TOTAL LONG-TERM LIABILITIES			**1,080,231.00**
TOTAL LIABILITIES			**1,792,312.11**
FUND BALANCE			
Fund Balance(CashBasisRelated)	2,603,804.50		
Fund Balance-Designated	5,886,100.00		
Fund Balance-Undesignated	5,462,776.20		
Fund Bal-Cap Assets Less Debt	7,046,917.00		
Year To Date Increase or Decrease	7,422,140.67		
TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE			**28,421,738.37**
TOTAL LIABILITIES AND FUND BALANCE		$	**30,214,050.48**

See Accountants' Compilation Report

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis

1 And 3 Months Ended March 31, 2021

	2021 Budget	1 month ended Mar 31, 2021	Year to date ended Mar 31, 2021	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	$ 21,759,400.00	$ 4,536,231.25	$ 11,600,643.25	53.31 %	10,158,756.75
Interest-Bank Accts/Investments	0.00	10,831.45	29,660.93		(29,660.93)
BPP Rendition Penalty Revenue	0.00	146.56	16,394.87		(16,394.87)
Misc Revenue	0.00	852.34	1,460.94		(1,460.94)
TOTAL REVENUE	**21,759,400.00**	**4,548,061.60**	**11,648,159.99**	**53.53 %**	**10,111,240.01**
OPERATING EXPENSES					
Salaries Full Time	10,742,400.00	665,505.08	1,980,933.71	18.44 %	8,761,466.29
Salaries Part Time/Temp	167,600.00	0.00	0.00	0.00 %	167,600.00
First Stop Health Discount Plan	0.00	0.00	3,222.60		(3,222.60)
Overtime	52,000.00	6,764.54	26,139.53	50.27 %	25,860.47
Auto Allowance	768,000.00	57,414.78	172,181.88	22.42 %	595,818.12
Worker's Compensation	40,000.00	3,160.00	5,265.00	13.16 %	34,735.00
Employee Group Insurance	2,515,000.00	135,559.81	407,310.66	16.20 %	2,107,689.34
FICA Tax	159,000.00	10,481.36	31,301.59	19.69 %	127,698.41
Employee Retirement	1,425,100.00	86,335.99	260,319.62	18.27 %	1,164,780.38
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	18,000.00	0.00	0.00	0.00 %	18,000.00
Legal	1,800,000.00	93,281.59	216,179.10	12.01 %	1,583,820.90
Accounting & Audit	16,000.00	10,050.00	10,550.00	65.94 %	5,450.00
Insurance	45,000.00	3,726.08	11,336.08	25.19 %	33,663.92
Legal Notices & Advertising	37,000.00	0.00	0.00	0.00 %	37,000.00
Appraisal Review Board	650,000.00	19,748.93	34,579.18	5.32 %	615,420.82
Telephone, Internet, Data Cloud	350,000.00	15,070.69	38,411.88	10.97 %	311,588.12
Utilities	160,900.00	7,205.06	20,684.79	12.86 %	140,215.21
Equipment Rent	95,000.00	2,155.47	14,322.75	15.08 %	80,677.25
Equipment Maintenance	45,000.00	1,792.34	5,653.20	12.56 %	39,346.80
Postage	450,000.00	21,474.99	192,183.28	42.71 %	257,816.72
Aerial Photography	430,000.00	0.00	369,600.00	85.95 %	60,400.00
Supplies	425,000.00	14,827.34	78,759.55	18.53 %	346,240.45
Registration & Dues	45,000.00	474.60	1,064.60	2.37 %	43,935.40
Travel & Education	175,000.00	2,701.55	13,468.65	7.70 %	161,531.35
Board of Directors Meetings	7,000.00	0.00	0.00	0.00 %	7,000.00
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	90,000.00	13,340.78	41,115.17	45.68 %	48,884.83
Professional Services	170,000.00	2,662.71	10,168.45	5.98 %	159,831.55
Security	165,000.00	7,630.00	17,690.00	10.72 %	147,310.00
Building Maintenance	125,000.00	16,251.38	39,225.41	31.38 %	85,774.59
Building Repair/Modifications	170,000.00	24,111.03	56,569.33	33.28 %	113,430.67
Depreciation	0.00	21,680.59	65,041.77		(65,041.77)
Furniture & Equipment	65,000.00	0.00	5,351.33	8.23 %	59,648.67
ComputerHardware&Computer	250,000.00	541.24	2,778.64	1.11 %	247,221.36
ComputerSoftwareLicens&Subs	600,000.00	19,360.28	36,787.38	6.13 %	563,212.62
Computer Hardware Maintenan	42,000.00	0.00	0.00	0.00 %	42,000.00
Software Development	300,000.00	0.00	0.00	0.00 %	300,000.00
Computer Software Maintenanc	325,000.00	4,075.00	57,824.19	17.79 %	267,175.81
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENS	**23,520,500.00**	**1,267,383.21**	**4,226,019.32**	**17.97 %**	**19,294,480.68**
EXCESS(DEFICIT) INCOME &	**$ (1,761,100.00)**	**$ 3,280,678.39**	**7,422,140.67**	**(421.45)%**	**(9,183,240.67)**
BEGINNING FUND BALANCE			**20,999,597.70**		
ENDING FUND BALANCE			**$ 28,421,738.37**		

See Accountants' Compilation Report

BACK TO AGENDA

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

March 31, 2021

ACCUMULATED DEPRECIATION		
Accum Depr-Furniture & Equip	$	(551,016.91)
Accum Depr-Telephone Equipment		(185,666.76)
Accum Depr-Computer Equipment		(758,896.15)
Accum Depr-Computer Software		(621,151.39)
Accum Depr-Building		(2,143,105.28)
TOTAL ACCUMULATED DEPRECIATION	**$**	**(4,259,836.49)**

OTHER CURRENT LIABILITIES		
Accounts Payable	$	(0.10)
Credit Card-LegacyTexas		1,380.79
Credit Card-Sam's Wholesale		69.18
Employee Savings		7,679.33
Accrued Wages Payable		148,283.31
Group Insurance Payable		(1,232.08)
Retirement Payable		132,824.60
Compensated Absences Payable		423,076.08
TOTAL OTHER CURRENT LIABILITIES	**$**	**712,081.11**

See Accountants' Compilation Report

BACK TO AGENDA

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED

FUNDED ITEMS

BACK TO AGENDA

Collin Central Appraisal District

Date: 4/15/21

To: Board of Directors

From: Bo Daffin, Chief Appraiser

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	$ AMOUNT
	As of this date there are no budgeted expenditures that require the signature of a Board Officer.	

BACK TO AGENDA

H.

LARGE EXPENDITURES

(GREATER THAN $25,000)

APPROVED BY CHIEF APPRAISER, AS AUTHORIZED BY BOARD POLICY

February 2021

LARGE EXPENDITURES

BACK TO AGENDA

Collin Central Appraisal District

Date: 3/18/21

To: Board of Directors

From: Bo Daffin, Chief Appraiser

Subject: Budgeted expenditures over $25,000 approved by Chief Appraiser
For: February 2021

ITEM	DATE	DESCRIPTION	$ AMOUNT
ACH	2/11/21	ADP (payroll and taxes)	$362,279.50
ACH	2/16/21	TCDRS	$134,956.80
ACH	2/25/21	ADP (payroll and taxes)	$327,494.56
Ck #51721	2/9/21	Trepp, LLC	$49,000.00
Ck #51740	2/4/21	Blue Cross & Blue Shield	$95,586.93
Ck #51777	2/10/21	Saunders & Walsh	$94,928.26
Ck #51791	2/17/21	Variverge, LLC	$31,232.66

BACK TO AGENDA

H.

LARGE EXPENDITURES

(GREATER THAN $25,000)

APPROVED BY CHIEF APPRAISER, AS AUTHORIZED BY BOARD POLICY

March 2021

LARGE EXPENDITURES

BACK TO AGENDA

Collin Central Appraisal District

Date: 4/15/21

To: Board of Directors

From: Bo Daffin, Chief Appraiser

Subject: Budgeted expenditures over $25,000 approved by Chief Appraiser
For: March 2021

ITEM	DATE	DESCRIPTION	$ AMOUNT
ACH	3/12/21	ADP (payroll and taxes)	$364,397.29
ACH	3/15/21	TCDRS	$132,710.32
ACH	3/25/21	ADP (payroll and taxes)	$336,175.49
Ck #51814	3/8/21	Blue Cross and Blue Shield	$96,267.58
Ck #51823	3/3/21	Harris Govern	$45,599.18
Ck #51826	3/10/21	Pictrometry (co-signed by BOD)	$369,600.00
Ck #51827	3/2/21	Rockin G Drywall (Ricky Garcia)	$29,764.00
Ck #51830	3/4/21	Variverge LLC	$139,000.00
Ck #51853	3/11/21	Saunders & Walsh	$89,331.59

BACK TO AGENDA

I.

Bank Depository

AGENDA ITEM: I

BACK TO AGENDA

Collin Central Appraisal District

April 8, 2021

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

RE: Depository Contract

Our current depository contract with American National Bank (ANB) ends August 31, 2021.

We are pleased with the services they provide and our business relationship with ANB. Therefore, I am requesting the board's authorization to initiate contract extension negotiations with ANB to continue serving as the District's depository.

Our goal is to bring a recommendation to the board at your June 2021 meeting.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205

BACK TO AGENDA

J.

Electricity Contract

AGENDA ITEM: J

BACK TO AGENDA

Collin Central Appraisal District

April 8, 2021

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

RE: Electricity Contract

Our existing 5-year contract for the purchase of electricity ends in December 2021 and we are reviewing preliminary pricing from the broker/consultant we utilized for the current contract. Josh Stern, with Jashmahn Energy has provided us with current rates, but much like in commodities the rates vary daily, if not hourly.

- Our current per kilowatt hour (kWh) is $0.04610.
- Seven electrical providers are quoting locked rates for contract terms of 1 year to 4 years.
  - Three of the seven providers quoted rates slightly lower than our current rate.
- Two electrical providers are quoting locked rates for a 5-year contract term and both are lower than our current rate by $0.015 pKw hour.
  - Our current provider has declined to quote for a period longer than four years, but we will see if that posture holds when we advise them of our desire to move the business to a provider locking the rate for five years.
- It is my opinion that we should lock our rate for a 5-year term. Since we are in the last eight months of the contract, we may be able to begin the new contract early.
- Jashmahn Energy's commission is included in the quoted rates and we would not pay an additional professional services fee.
- Because the pKw hourly rate fluctuates as a traded commodity, we cannot get a quoted rate locked for a month while we await the next board meeting. Therefore, I am seeking your permission to negotiate and your authorization to execute a 4-to-5-year contract, as deemed the best long-term solution.
  - I am requesting this authority now anticipating the potential for future regulations, and the impact that the recent winter storms could have on pricing.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205

BACK TO AGENDA

REPORTS

REPORTS

BACK TO AGENDA

MEMO

TO: Board of Directors

FROM: Michele Lake, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: April 13, 2021

As of this date there have been no new written formal complaints filed to be brought before the Board of Directors.

BACK TO AGENDA

Collin Central Appraisal District

DATE: April 13, 2021

TO: Board of Directors

FROM: Michele Lake, Taxpayer Liaison Officer

RE: 4th Quarter 2020 – Texas Department of Licensing & Regulation (TDLR) Complaint Report

There were no new complaints received from TDLR during the first quarter of 2021. A letter was mailed to Chief Appraiser, Bo Daffin, dated 3/1/2021, regarding no change to the status of the complaint that was filed by Justin Jinright and presented to the Board of Directors at the October 8, 2020 meeting. A copy of the letter follows this report. At this time the case is open and under review. Letters will continue to be mailed quarterly until the case is resolved.

BACK TO AGENDA

Texas Department of Licensing and Regulation

Enforcement Division
P. O. Box 12157 • Austin, Texas 78711 • (512) 539-5600 • (800) 803-9202 • fax (512) 539-5698
Website: www.license.state.tx.us

March 1, 2021

EUGENE BO DAFFIN
250 ELDORADO PKWY
MCKINNEY TX 75069-8023

Re: Quarterly update on case number: **PTP20200017055**

Dear Eugene Bo Daffin:

This letter is to inform you of the status of case number PTP20200017055.

STATUS: This case is open and under review by prosecutor Aaron Heath.

You will continue to be notified quarterly of the status of this case until it is resolved. Please contact us if you have any questions or concerns.

Sincerely,

Aaron Heath
Prosecutor

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT

CERTIFICATES OF DEPOSIT DETAIL

BANK	CD #	OPEN DATE	TERM (DAYS)	MATURITY DATE	AMOUNT DEPOSITED	INTEREST RATE *	INTEREST INCOME **	YTD CD INTEREST INCOME
							Balance with Accrued Interest	
Prosperity	**5970001022**	6/2/2020	365	06/03/21	$ 500,000.00	0.60%	$ 502,243.64	$
				TOTAL CURRENT CD INVESTMENTS	**$ 500,000.00**			
					TOTAL WITH ACCRUED INTEREST		$ 502,243.64	

*US Treasury rate as of 3/31/21 was .05% for 26 weeks, and .07% for 52 weeks.

** The Interest Income is reported on a Cash Basis on this report and on an Accrual Basis on the audit.

American National Bank Checking; .75% interest

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	$ 9,877.26	**$ 9,877.26**
FEBRUARY	$ 8,948.64	**$ 18,825.90**
MARCH	$ 10,829.57	**$ 29,655.47**
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		

Prosperity Checking; .15% interest

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	$ 1.88	**$ 1.88**
FEBRUARY	$ 1.70	**$ 3.58**
MARCH	$ 1.88	**$ 5.46**
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		

SUMMARY OF TOTALS:

TOTAL YEAR-TO-DATE INVESTMENT INCOME	**$**	**29,660.93**
AMERICAN NATIONAL BANK TOTALS AS OF 3/31/21:		
Operating and ARB account totals	$	17,978,626.75
CD account totals (including accrued interest)	$	-
Total Funds Available	$	17,978,626.75
Required Collateral Balance **	$	18,260,485.55
Total Collateral Provided by ANB	**$**	**21,763,897.88**
PROSPERITY BANK TOTALS AS OF 3/31/21:		
Operating account total	$	14,743.47
CD account totals (including accrued interest)	$	502,243.64
Total Funds Available	$	516,987.11
Required Collateral Balance **	$	274,996.72
Total Collateral Provided by PB	**$**	**6,214,797.38**

** (Total Funds Available - $250,000 FDIC per bank) x 103% = Collateralized Amount

We certify that we have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of our knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.

ROBERT WALDROP
DEPUTY CHIEF APPRAISER

TONI BRYAN
BUSINESS MANAGER

3/31/2021
DATE

BACK TO AGENDA

American National Bank of Texas
Terrell, TX

Pledge Security Listing

March 31, 2021

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
COLLIN CAD																
1121	309495ZS1	FARMERS BRANCH TX CTFS	FHLB - Dalla	1021000738	4.00	11/01/2022		AA2	AA+	NR	AFS	325,000	325,000.00	337,675.32	343,447.17	5,771.85
1796	566022QQ5	MARBLE FALLS TX	FHLB - Dalla	1021001511	2.00	02/01/2022		NR	AA-	NR	AFS	1,125,000	1,125,000.00	1,129,639.10	1,139,957.60	10,318.50
1821	227381RY8	CROSBY TX ISD	FHLB - Dalla	1021001537	4.00	02/15/2024		AAA	AAA	AAA	AFS	1,495,000	1,495,000.00	1,587,145.65	1,643,121.42	55,975.77
1834	932493FR5	WALLER TX ISD	FHLB - Dalla	1021001556	4.00	02/15/2026	02/15/2025	AAA	AAA	AAA	AFS	1,755,000	1,755,000.00	1,883,851.02	1,970,483.13	86,632.11
2000	116079GB4	BROWNSWOOD TX ISD	FHLB - Dalla	1021001774	4.00	08/15/2028	02/15/2027	AAA	AAA	AAA	AFS	1,425,000	1,425,000.00	1,559,025.97	1,661,566.19	102,540.22
2047	31418CSD7	FN #MA3215	FHLB - Dalla	1021001838	3.50	11/01/2037		AAA	AA+	AAA	AFS	3,000,000	1,236,983.46	1,277,880.49	1,329,731.55	51,851.06
2141	38376MRL3	GNR 2017-36 QD	FHLB - Dalla	954091703	2.50	10/20/2045		AAA	AA+	AAA	AFS	5,000,000	686,576.09	685,857.78	685,683.30	(174.48)
2144	3137FN3Q1	FHR 4903 A9	FHLB - Dalla	963791638	2.00	08/25/2049		AAA	AA+	AAA	AFS	3,100,000	2,479,814.31	2,426,233.58	2,563,929.61	137,696.04
2147	38381WV96	GNR 2019-92 DB	FHLB - Dalla	968858208	2.25	01/20/2048		AAA	AA+	AAA	AFS	8,000,000	4,043,133.58	4,039,564.43	3,985,255.72	(54,308.71)
2166	3140HRC92	FN BL0095	FHLB - Dalla	1013127792	3.87	10/01/2030		AAA	AA+	AAA	AFS	1,900,000	1,888,233.64	2,074,817.11	2,047,672.73	(27,144.38)
2177	726719HX8	PLAINVIEW TX	FHLB - Dalla	1093348715	4.00	03/01/2030	03/01/2028	NR	AA-	NR	AFS	600,000	600,000.00	698,206.99	710,090.77	11,883.78
2179	726719HV2	PLAINVIEW TX	FHLB - Dalla	1093332089	4.00	03/01/2028	03/01/2028	NR	AA-	NR	AFS	555,000	555,000.00	648,624.22	670,118.69	21,494.47
2283	382604Z90	GOOSE CREEK TX CISD TAX	FHLB - Dalla	1180748270	2.00	02/15/2030	02/15/2030	AAA	A+	AAA	AFS	3,000,000	3,000,000.00	3,000,000.00	3,012,840.00	12,840.00
	Total for COLLIN CAD											**31,280,000**	**20,614,741.08**	**21,348,521.66**	**21,763,897.88**	**415,376.23**

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.

BACK TO AGENDA

FHLBANK DALLAS

Holdings by Third Party

STATEMENT OF ACCOUNT WITH:

Federal Home Loan Bank of Dallas
8500 Freeport Parkway South
Suite 100
Irving, TX - 75063-2547

FHFA ID: 10993

COLLIN CENTRAL APPRAISAL DISTRICT
250 ELDORADO PKWY
MCKINNEY TX 75069

Pledge Code: 23931

Stmt As Of: 4/1/2021 4:05:25 AM

Date Priced: 04/01/2021

CUSIP	Description	Pledge Date	Par	Face	Rate	Maturity	Market Value
116079GB4	BROWNSBORO TEX INDPT SCH DIST ULTD	01/29/2020	1,425,000	1,425,000	4	08/15/2028	1,671,339.75
227381RY8	CROSBY TEX INDPT SCH DIST ULTD TAX	09/13/2019	1,495,000	1,495,000	4	02/15/2024	1,649,373.7
309495ZS1	FARMERS BRANCH TEX CTFS OF OBLIG	12/24/2019	325,000	325,000	4	11/01/2022	344,340.75
3137FN3Q1	FEDERAL HOME LN MTG CORP	09/10/2019	3,100,000	2,479,814.31	2	07/25/2049	2,550,183.01
3140HRC92	FEDERAL NATL MTG ASS GTD MTG	12/24/2019	1,900,000	1,888,233.64	3.87	10/01/2030	2,162,405.17
31418CSD7	FEDERAL NAT MTG ASSN	10/10/2019	3,000,000	1,236,983.46	3.5	12/01/2037	1,316,855.48
382604Z90	GOOSE CREEK TEX CONS INDPT SCH	12/15/2020	3,000,000	3,000,000	2	02/15/2033	2,985,150
38376MRL3	GOVT NAT MTG ASSN REMIC	03/11/2020	5,000,000	686,576.1	2.5	10/20/2045	704,447.46
38381WV96	GOVT NAT MTG ASSN REMIC	06/16/2020	8,000,000	4,043,133.59	2.25	01/20/2048	4,152,278.38
566022QQ5	MARBLE FALLS TEX GO REF BDS 2015	12/27/2019	1,125,000	1,125,000	2	02/01/2022	1,141,380
726719HV2	PLAINVIEW TEX GO REF BDS 2020	06/11/2020	555,000	555,000	4	03/01/2028	667,476.3
726719HX8	PLAINVIEW TEX GO REF BDS 2020	06/01/2020	600,000	600,000	4	03/01/2030	709,998
932493FR5	WALLER TEX INDPT SCH DIST ULTD TAX	10/10/2019	1,755,000	1,755,000	4	02/15/2026	1,990,889.55
			Face Total:	20,614,741.09		Market Value Total:	22,046,117.56

*The information included on this statement is based upon settlement date rather than entered date.

BACK TO AGENDA

PROSPERITY BANK®
EL CAMPO, TX

Pledge Security Listing

March 31, 2021

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY																
4089	3138WBKT1	FNMA #AS2105	FHLB		2.50	04/01/2024		AAA	AA+	AAA	HTM	25,133,996	2,599,158.05	2,615,678.75	2,635,635.15	19,956.40
4887	3128MEXR7	FHLMC #G15888	FHLB		3.00	01/01/2029		AAA	AA+	AAA	HTM	10,281,358	3,438,730.04	3,517,146.12	3,579,162.23	62,016.12
	Total for CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY											**35,415,354**	**6,037,888.09**	**6,132,824.87**	**6,214,797.38**	**81,972.52**

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.

BACK TO AGENDA

FHLBANK DALLAS

Holdings Statement - Collin County CAD

ACCOUNTS	Multiple Accounts Selected	SECURITY ID	
AS OF	31-MAR-2021	CREATED ON	01-APR-2021 08:04:52 (EST)
SORT BY	How Position is Held	PAGE	1 of 1
ADDITIONAL FILTER			

Pledge Code	Held For	CUSIP	Face Amount	Par Value	Maturity Date	Rate	Market Price	Market Value
0000023931	COLLIN CENTRAL APPRAISAL DISTRICT	3128MEXR7	10,281,358.00	3,438,730.01	01-01-2029	3.00	105.68	3,634,187.42
		3138WBKT1	25,133,996.00	2,599,158.04	04-01-2024	2.50	104.04	2,704,164.02
			35,415,354.00	**6,037,888.05**				**6,338,351.44**

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 1ST QUARTER 2021

	Vendor
1	ADP INC
2	ADVANCED TREE & SHRUB CARE
3	AFFILIATED COM-NET, INC.
4	AFLAC
5	AIRPAC, INC
6	AMERICAN FIRE PROTECTION GROUP
7	AMERICAN HOSPITAL DIRECTORY
8	AMERICAN LANGUAGE TECHNOLOGIES
9	AMERICAN MANAGEMENT ASSOCIATION
10	APPLIED LITHO RESOURCE INC
11	APPRAISAL INSTITUTE
12	ARMSTRONG & ARMSTRONG, P.C.
13	ASSN TECHNOLOGY SERVICES, INC
14	AT&T (FIBER)
15	AT&T (MAIN LOCAL)
16	AT&T (U-VERSE)
17	AT&T MOBILITY
18	BATTERIES PLUS
19	BCC SOFTWARE
20	BEE LINE SERVICES
21	BETSY ROSS FLAG GIRLS INC
22	BIS CONSULTING
23	BLUECROSS BLUESHIELD (LIFE&STLT)
24	BLUECROSS BLUESHIELD OF TEXAS
25	BUSINESS & LEGAL RESOURCES
26	CARD SERVICE CENTER
27	CARENOW
28	CCIM INSTITUTE
29	CDW-G
30	CINTAS CORPORATION #0487
31	CINTAS FIRST AID
32	CINTAS MAT SERVICE
33	CINTAS SANI CLEAN
34	CITY OF MCKINNEY
35	CITY OF MCKINNEY POLICE DEPARTMENT
36	COLE INFORMATION SVC
37	COLLIN COUNTY CHAPTER TAAO
38	COLORIT GRAPHICS SERVICES
39	**CONSTRUCTION JOURNAL, LTD (NEW)**
40	COPYNET
41	**CORNELL CONSULTANTS, LLC (NEW)**
42	COSTAR REALTY INFORMATION INC
43	COWTOWN MATERIALS, INC.
44	CUSHMAN & WAKEFIELD
45	DALLAS BUSINESS JOURNAL
46	DALLAS MORNING NEWS
47	DEARBORN NATIONAL LIFE INSURANCE COMPANY
48	DELL MARKETING
49	DISCOVERY BENEFITS
50	DLT SOLUTIONS LLC

	Vendor
51	DMNMEDIA
52	DSS
53	DSS FIRE INC
54	DSS FIREGUARD, INC.
55	ELLIOTT ELECTRIC SUPPLY
56	ESRI INC
57	EXPERIAN MARKETING SOLUTIONS
58	FEDEX OFFICE
59	FERRELLGAS
60	FIRST STOP HEALTH
61	FISH WINDOW CLEANING
62	FISHER PHILLIPS
63	FITCORP USA
64	FULLY INVOLVED PRESSURE WASHING
65	**GLOBAL INDUSTRIAL (NEW)**
66	GREEN MOUNTAIN ENERGY
67	GSO ARCHITECTS
68	HAND, MICHAEL L
69	HARRIS GOVERN
70	HAVEN TECHNOLOGY CORP
71	HAYNES LANDSCAPE & MAINTENANCE, INC
72	HBS REAL ESTATE
73	HEXAGON GEOSPATIAL
74	HOLT CAT
75	HOME DEPOT
76	HUMETRICS HOLDING INC
77	HUTCHINS BBQ
78	IAAO
79	IDERA
80	IN BLOOM
81	INSIGHTS
82	INSURICA EXPRESS
83	INTEGRA REALTY RESOURCES-DFW
84	INTEX ELECTRICAL CONTRACTORS, INC
85	IRELAND, MICHAEL
86	IREM
87	ISI COMMERCIAL REFRIGERATION
88	J.D. POWER
89	J.D. POWER VALUATION SERVICES
90	JONES, MICHAEL R
91	JOPLIN'S
92	JUST APPRAISED INC
93	JUST TEXAS
94	K. EVANS & ASSOCIATES, PLLC
95	KERBY & KERBY PLLC
96	LBJ SCHOOL OF PUBLIC AFFAIRS
97	LONE STAR OVERNIGHT
98	LOOPNET
99	M&M FENCING AND WELDING, INC.
100	MALIN GROUP, THE

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 1ST QUARTER 2021

101	MANAGEMENT SKILLS RESOURCES, INC
102	MARSHALL & SWIFT
103	MB&B TROPHIES AND AWARDS
104	MC PURE CLEANING, LLC
105	MCROBERTS & COMPANY
106	METRO COUNCIL OF APPRAISAL DISTRICTS
107	MICHAEL'S KEYS, INC.
108	MISTER SWEEPER
109	MODERNFOLD DOOR & SPECIALTIES OF DFW
110	MOONSHADOW, INC.
111	MURLEY PLUMBING
112	MYPRINTCHOICE
113	NATIONAL SECURITY & TRUST / IVS
114	NATIONWIDE RETIREMENT SOLUTIONS
115	NEW BENEFITS
116	NORTH CENTRAL TX COG
117	ONE SOURCE COMMERICIAL FLOORING, INC
118	PAPERTONE ENTERPRISES LLC
119	PERDUE, BRANDON, FIELDER, COLLINS & MOTT
120	PHILLIPS MURRAH, PC
121	PICTOMETRY
122	PITNEY BOWES RESERVE ACCOUNT
123	PITNEY LEASE
124	PITNEY SUPPLIES
125	PLANO OFFICE SUPPLY
126	PLANO PEST CONTROL
127	PRICEWATERHOUSECOOPERS
128	PRINT MAIL PRO
129	PROPERTY TAX EDUCATION COALITION, INC
130	PROSTAR SERVICES, INC
131	ROCKIN G DRYWALL & CONSTRUCTION
132	SAM'S CLUB
133	SAUNDERS & WALSH, PLLC
134	SHERWIN-WILLIAMS
135	SHI GOVERNMENT SOLUTIONS
136	SHRED-IT USA LLC
137	SIGNARAMA
138	SOCIETY FOR HUMAN RESOURCE MGT
139	SOURCE STRATEGIES INC
140	SPRADLIN, TERRY
141	STAPLES BUSINESS CREDIT
142	STAT PADS LLC
143	STRATEGIC EQUIPMENT LLC
144	SUPERIOR VISION OF TEXAS
145	TAAD
146	TAAO
147	TALCB
148	TARRANT APPRAISAL DISTRICT
149	TASB, INC.
150	TCDRS
151	TDLR
152	TEXAS ARCHIVES
153	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
154	TEXAS DEFENSIVE DRIVING SCHOOL
155	TEXAS DEPARTMENT OF PUBLIC SAFETY
156	TEXAS REAL ESTATE COMMISSION
157	TEXAS SDU CHILDSUPP
158	TEXAS SECRETARY OF STATE
159	THE CAMBRIAN GROUP
160	THOMAS GALLAWAY CORP dba TECHNOLOGENT
161	TIME WARNER CABLE
162	TML-IRP
163	TRANE US INC
164	TRELLIS COMPANY
165	TREPP, LLC
166	TRUE PRODIGY TECH SOLUTIONS LLC
167	UNUM LIFE INSURANCE CO OF AMERICA
168	URUBEK ENTERPRISES, INC.
169	USER SCAPE
170	VALBRIDGE PROPERTY ADVISORS
171	VALLEY VIEW CONSULTING, LLC
172	VANGUARD CLEANING SERVICES
173	VARI
174	VARIVERGE LLC
175	VORTEX
176	VREF PUBLISHING INC
177	WASTE CONNECTIONS OF TEXAS
178	WELLSPRING INSURANCE AGENCY, INC
179	**WEX HEALTH INC (formerly Discovery Benefits)**
180	ZOHO CORP

NOTES:

New vendors are highlighted in bright yellow

Changes in A/P that effected the vendor count from last quarter have been highlighted in light yellow.

Add'l note: at the beginning of 2021, 66 A/P vendors were marked "inactive" and came off this list.

BACK TO AGENDA

Collin Central Appraisal District

April 15, 2021

TO: Board of Directors

FROM: Brian Swanson, Litigation Director

RE: 2021 1Q Litigation Report

As of the date of this report, we have the following litigation statistics:

- We have had 426 lawsuits filed from the 2020 ARB protest season, which is a substantial increase from the prior years. This is due in large part to the new "topline" method with the ARB Orders and the filing of the 11.35 Temporary Disaster exemptions from COVID-19.
- The chart below illustrates the number of records, citations, current status, and certified values over the last five years:

YEAR	STATUS	RECORDS	CITATIONS	CERTIFIED VALUE
2016	IN PROGRESS	9	7	$ 125,183,444
	LITIGATION FINALIZED	342	206	$ 4,941,282,462
TOTAL		351	213	$ 5,066,465,906
2017	IN PROGRESS	10	6	$ 168,783,933
	LITIGATION FINALIZED	409	275	$ 8,902,202,911
TOTAL		419	281	$ 9,070,986,844
2018	IN PROGRESS	67	17	$ 1,065,123,042
	LITIGATION FINALIZED	794	278	$ 9,036,009,380
TOTAL		861	295	$ 10,101,132,422
2019	IN PROGRESS	108	31	$ 829,091,542
	LITIGATION FINALIZED	587	266	$ 8,198,611,444
TOTAL		695	297	$ 9,027,702,986
2020	IN PROGRESS	469	310	$ 9,774,647,809
	LITIGATION FINALIZED	228	116	$ 2,907,662,260
TOTAL		697	426	$ 12,682,310,069
2016-2020	**IN PROGRESS**	**663**	**371**	**$ 11,962,829,770**
	LITIGATION FINALIZED	**2360**	**1141**	**$ 33,985,768,457**
	GRAND TOTALS>>>>	**3023**	**1512**	**$ 45,948,598,227**

BACK TO AGENDA

Collin Central Appraisal District

April 12, 2021

TO: Board of Directors

FROM: Robert Waldrop, Deputy Chief Appraiser

RE: 2020 Property Value Study Appeal for Farmersville ISD - Executive Summary

Texas Property Tax Code Section 5.10 requires the Comptroller's office to measure appraisal district performance at least once every two years in order to ensure equitable distribution of state funding for public education. Another purpose of this Property Value Study is to collect data to provide taxpayers, school districts, appraisal districts, and the Texas Legislature with measures of appraisal district performance. The Property Tax Assistance Division (PTAD) measures the level of uniformity of property tax appraisals using data collected in the PVS. The study results can affect a school district's state funding. Results were released at the end of January.

In conducting the PVS, PTAD analyzes a sample of properties within each property category to estimate market value. Residential, commercial, land, business personal property, and utility valuations are estimated to ensure that the CAD's values are within a statistical margin of error of 5%. CCAD's property valuations were studied for the 2020 tax year.

In the results of the 2020 PVS, Farmersville ISD was the only school district that fell out of PTAD's margin of error. See attached report for Farmersville ISD. CCAD's total test value was $20,993,072 lower than the state's lower limit (5% margin of error).

CCAD staff spent several weeks compiling an appeal of the Farmersville ISD results containing error corrections and refuting appraisal details of PTAD's estimates. Our 475-page appeal was submitted on March 24th, subsequently amended on March 30th, and accepted by PTAD. We are currently awaiting results.

Robert L Waldrop, RPA, CCA
Deputy Chief Appraiser, Business Operations

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469.742.9200
Toll-Free 866.467.1110
www.collincad.org

Admin Fax 469.742.9209
Admin Fax 469.742.9205

COMPTROLLER.TEXAS.GOV

Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2020 Confidence Interval Detail

Collin County
043-904/Farmersville ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	103,936,338	0.8482	122,537,536	18	918	0.029710986
A	119,137,555	0.9552	124,725,246	47	616	0.013165733
A	98,783,250	0.9526	103,698,562	21	346	0.003989341
A	132,038,569	0.9933	132,929,195	24	330	0.003424815
E	195,963,832	0.9035	216,894,114	20	1,075	0.014726822
F1	14,968,959	0.7836	19,102,806	9	92	0.023694837
F1	16,456,106	0.8482	19,401,210	7	36	0.037323017
F1	14,914,358	0.9314	16,012,839	5	12	0.006173777
F1	10,672,300	0.9521	11,209,232	2	3	0.001673487
Random Totals:	706,871,267		766,510,740	153	3,428	
CATG D1 EXCEPTION VALUES:	3,920,132		2,475,235			
CATG J EXCEPTION VALUES:	22,017,758		24,490,055			
Total Test Values	732,809,157		793,476,030			

Margin of Error

BACK TO AGENDA

Margin of Error Percent:	5.0000000
Margin of Error Value:	39,673,802

Confidence Interval Values(5)

Local Test Value:	732,809,157	OUTSIDE CONFIDENCE INTERVAL
State Lower Limit:	753,802,228	(State Test Value minus Margin of Err or Percent)
State Upper Limit:	833,149,832	(State Test Value plus Margin of Error Percent)

Sources:

(1) See Stratified Category Worksheet Reports PTS236, PTS430

(2) Number of parcels sampled by staff

(3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report

(4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties

(5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

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Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2020 ISD Summary Worksheet

043-Collin

043-904/Farmersville ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	474,178,228	0.9405	504,176,744	474,178,228
B - MULTIFAMILY	6,198,673	N/A	6,198,673	6,198,673
C1 - VACANT LOTS	26,239,502	N/A	26,239,502	26,239,502
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,920,132	1.5837	2,475,235	3,920,132
D2 - FARM & RANCH IMP	5,816,341	N/A	5,816,341	5,816,341
E - NON-AG LAND AND IMPROVEMENTS	195,963,832	0.9035	216,894,114	195,963,832
F1 - COMMERCIAL REAL	63,299,113	0.8722	72,574,080	63,299,113
F2 - INDUSTRIAL REAL	13,209,815	N/A	13,209,815	13,209,815
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	61,568,749	0.8990	68,485,816	61,568,749
L1 - COMMERCIAL PERSONAL	22,256,976	N/A	22,256,976	22,256,976
L2 - INDUSTRIAL PERSONAL	10,849,494	N/A	10,849,494	10,849,494
M1 - MOBILE HOMES	8,408,109	N/A	8,408,109	8,408,109

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	8,441,400	N/A	8,441,400	8,441,400
S - SPECIAL INVENTORY	986,120	N/A	986,120	986,120
Subtotal	901,336,484	0	967,012,419	901,336,484
Less Total Deductions	134,896,311	0	145,500,339	134,896,311
Total Taxable Value	766,440,173	0	821,512,080	766,440,173

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth.These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes.For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
784,941,648	766,440,173	784,941,648	766,440,173

Loss To the Additional $10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
18,501,475	0

T1 = School district taxable value for M & O purposes before the loss to the additional $10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional $10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
784,941,648	766,440,173	784,941,648	766,440,173

T7 = School district taxable value for I & S purposes before the loss to the additional $10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional $10, 000 homestead exemption and the tax
ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE INVALID, BUT LOCAL VALUE WAS CERTIFIED BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR ONE OF THE GRACE PERIOD

043-904-02/Farmersville ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	474,178,228	0.9405	504,176,744	474,178,228
B - MULTIFAMILY	6,198,673	N/A	6,198,673	6,198,673
C1 - VACANT LOTS	26,239,502	N/A	26,239,502	26,239,502
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,920,132	1.5837	2,475,235	3,920,132

D2 - FARM & RANCH IMP	5,816,341	N/A	5,816,341	5,816,341
E - NON-AG LAND AND IMPROVEMENTS	195,963,832	0.9035	216,894,114	195,963,832
F1 - COMMERCIAL REAL	63,299,113	0.8722	72,574,080	63,299,113
F2 - INDUSTRIAL REAL	13,209,815	N/A	13,209,815	13,209,815
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	61,568,749	0.8990	68,485,816	61,568,749
L1 - COMMERCIAL PERSONAL	22,256,976	N/A	22,256,976	22,256,976
L2 - INDUSTRIAL PERSONAL	10,849,494	N/A	10,849,494	10,849,494
M1 - MOBILE HOMES	8,408,109	N/A	8,408,109	8,408,109
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	8,441,400	N/A	8,441,400	8,441,400
S - SPECIAL INVENTORY	986,120	N/A	986,120	986,120
Subtotal	901,336,484		967,012,419	901,336,484
Less Total Deductions	134,896,311		145,500,339	134,896,311
Total Taxable Value	766,440,173		821,512,080	766,440,173

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

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18,501,475	0

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T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
784,941,648	766,440,173	784,941,648	766,440,173

T7 = School district taxable value for I & S purposes before the loss to the additional $10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional $10, 000 homestead exemption and the tax
ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

BACK TO AGENDA

2021 NOTICE OF APPRAISED VALUE
25.19 REPORT

2021 # OF REAL PROPERTY NOTICES (Does not include BPP or Exempt accts)	**355,396**
2020 # OF REAL PROPERTY NOTICES (Does not include BPP or Exempt accts)	**343,845**
PERCENT INCREASE	**103.4%**

2021 COLLIN COUNTY NOTICE VALUES (Before Appeals and Corrections)

MARKET = Land + Improvements + BPP	**$203,882,675,688**
ASSESSED = Market Value minus Ag-Use Loss & Homestead Cap Loss	**$195,050,977,119**
NET TAXABLE = Assessed Value minus Exemption Loss	**$172,410,457,340**

Note: Taxable Value losses, between Notice Mailing and Appraisal Roll Certification, have ranged between -4.5% and -5%. A preliminary estimate of taxable value will be presented later in the agenda.

2020 COLLIN COUNTY TOTALS, AFTER SUPPLEMENTAL ROLL #11

MARKET= Land + Improvements + BPP	**$189,060,381,907**
ASSESSED = Market Value minus Ag-Use Loss & Homestead Cap Loss	**$179,699,938,803**
NET TAXABLE = Assessed Value minus Exemption Loss	**$156,740,192,270**

2020 TO 2021 PRELIMINARY % INCREASE IN MARKET VALUE	**107.8%**
2020 TO 2021 PRELIMINARY % INCREASE IN ASSESSED VALUE	**108.5%**
2020 TO 2021 PRELIMINARY % INCREASE IN NET TAXABLE VALUE (Before Appeals and Corrections)	**110.0%**

Note: Taxable Value losses, between Notice Mailing and Appraisal Roll Certification, have ranged between -4.5% and -5%. A preliminary estimate of taxable value will be presented later in the agenda.

2021 BPP NOTICES MAILED	**34,000***
2020 BPP NOTICES MAILED	**38,000**

* Preliminary Numbers

NOTICE OF APPRAISED VALUE MAIL DATES:

REAL PROPERTY	**4.15.21**
BPP	**5.12.21 & 6.4.21**

PROTEST DEADLINES

REAL PROPERTY	**5.17.21**
BPP	**6.14.21 & 6.27.21**

Projected Approval of Records	**7.9.21**
Projected Appraisal Roll Certification Date	**7.23.21**

Prepared by: Kelly Lintner, Deputy Chief Appraiser - Appraisal Services

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CHIEF APPRAISER'S REPORT

CHIEF'S REPORT

COLLIN CENTRAL APPRAISAL DISTRICT
2021 PRELIMINARY ESTIMATE OF TAXABLE VALUE

BACK TO AGENDA

TAXING ENTITY NAME	2020 CERTIFIED TAXABLE VALUE, SUPP # 11, MARCH 4, 2021	2021 ESTIMATED NEW PROPERTY (INCLUDED IN PRELIMINARY ESTIMATED TAXABLE)	2021 ANNEXATIONS TAXABLE (INCLUDED IN PRELIMINARY ESTIMATED TAXABLE)	2021 PRELIMINARY TAXABLE VALUE, MARCH 31, 2021 (Based on Appraisal Notice prelim totals)	2021 PRELIM. TAXABLE VALUE COMPARED TO 2020 SUPP #11	2021 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2021 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2020 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 4, 2021 SUPP #11	2021 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 31, 2021 NOTICE TOTALS
SCHOOLS									
ALLEN ISD	$15,822,301,241	$465,576,000	$0	**$16,500,000,000**	**4.28%**	1.34%	2.94%	$374,968	$393,300
ANNA ISD	$1,733,167,564	$165,290,000	$0	**$1,960,000,000**	**13.09%**	3.55%	9.54%	$241,208	$255,300
BLAND ISD	$19,207,742	$726,000	$0	**$20,600,000**	**7.25%**	3.47%	3.78%	$234,939	$259,500
BLUE RIDGE ISD	$333,170,575	$17,358,000	$0	**$364,000,000**	**9.25%**	4.04%	5.21%	$223,803	$244,448
CELINA ISD	$1,793,522,656	$159,031,000	$0	**$2,010,000,000**	**12.07%**	3.20%	8.87%	$348,612	$371,500
COMMUNITY ISD	$1,238,765,726	$106,837,000	$0	**$1,400,000,000**	**13.02%**	4.39%	8.62%	$239,215	$262,300
FARMERSVILLE ISD	$803,898,981	$29,512,000	$0	**$868,000,000**	**7.97%**	4.30%	3.67%	$220,127	$238,100
FRISCO ISD	$33,201,383,907	$1,277,677,000	-$4,611	**$34,900,000,000**	**5.12%**	1.27%	3.85%	$420,184	$440,600
GUNTER ISD	$720,872	$0	$0	**$767,000**	**6.40%**	6.40%	0.00%	$434,902	$446,800
LEONARD ISD	$19,980,619	$414,000	$0	**$21,600,000**	**8.10%**	6.03%	2.07%	$204,129	$210,200
LOVEJOY ISD	$3,099,917,419	$65,146,000	$0	**$3,270,000,000**	**5.49%**	3.39%	2.10%	$605,611	$641,200
MCKINNEY ISD	$17,783,506,087	$570,711,000	$0	**$18,720,000,000**	**5.27%**	2.06%	3.21%	$354,396	$375,300
MELISSA ISD	$1,781,767,372	$236,420,000	$0	**$2,080,000,000**	**16.74%**	3.47%	13.27%	$307,280	$328,400
PLANO ISD	$60,307,812,800	$581,316,000	$0	**$61,200,000,000**	**1.48%**	0.52%	0.96%	$391,314	$405,300
PRINCETON ISD	$1,791,070,206	$280,437,000	$0	**$2,120,000,000**	**18.36%**	2.71%	15.66%	$209,704	$222,800
PROSPER ISD	$9,486,665,009	$817,593,000	$0	**$10,600,000,000**	**11.74%**	3.12%	8.62%	$445,405	$471,000
ROCKWALL ISD	$972,254	$0	$0	**$1,010,000**	**3.88%**	3.88%	0.00%	$511,837	$562,800
ROYSE CITY ISD	$220,407,039	$4,708,000	$0	**$231,000,000**	**4.81%**	2.67%	2.14%	$229,964	$242,200
TRENTON ISD	$19,080,557	$86,000	$0	**$19,700,000**	**3.25%**	2.80%	0.45%	$283,891	$336,500
VAN ALSTYNE ISD	$64,942,409	$3,763,000	$0	**$70,700,000**	**8.87%**	3.07%	5.79%	$308,420	$351,400
WHITEWRIGHT ISD	$7,288,396	$483,000	$0	**$8,070,000**	**10.72%**	4.10%	6.63%	$245,113	$258,900
WYLIE ISD	$7,523,150,005	$275,742,000	$0	**$8,060,000,000**	**7.14%**	3.47%	3.67%	$301,415	$317,800
CITIES & TOWNS									
CITY OF ALLEN	$14,890,007,944	$340,644,000	$0	**$15,440,000,000**	**3.69%**	1.41%	2.29%	$370,652	$388,000
CITY OF ANNA	$1,476,403,622	$155,757,000	$0	**$1,680,000,000**	**13.79%**	3.24%	10.55%	$232,267	$243,100
CITY OF BLUE RIDGE	$57,845,960	$388,000	$0	**$61,000,000**	**5.45%**	4.78%	0.67%	$133,272	$144,700
CITY OF CARROLLTON	$129,760,350	$9,178,000	$0	**$140,000,000**	**7.89%**	0.82%	7.07%	NA	$0

COLLIN CENTRAL APPRAISAL DISTRICT
2021 PRELIMINARY ESTIMATE OF TAXABLE VALUE

TAXING ENTITY NAME	2020 CERTIFIED TAXABLE VALUE, SUPP # 11, MARCH 4, 2021	2021 ESTIMATED NEW PROPERTY (INCLUDED IN PRELIMINARY ESTIMATED TAXABLE)	2021 ANNEXATIONS TAXABLE (INCLUDED IN PRELIMINARY ESTIMATED TAXABLE)	2021 PRELIMINARY TAXABLE VALUE, MARCH 31, 2021 (Based on Appraisal Notice prelim totals)	2021 PRELIM. TAXABLE VALUE COMPARED TO 2020 SUPP #11	2021 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2021 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2020 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 4, 2021 SUPP #11	2021 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 31, 2021 NOTICE TOTALS
CITIES & TOWNS									
CITY OF CELINA	$2,074,020,456	$278,252,000	$26,956,669	**$2,450,000,000**	**18.13%**	3.41%	14.72%	$385,675	$403,600
CITY OF DALLAS	$5,850,700,355	$27,105,000	$0	**$5,880,000,000**	**0.50%**	0.04%	0.46%	$434,450	$451,600
TOWN OF FAIRVIEW	$2,084,413,172	$66,221,000	$0	**$2,190,000,000**	**5.07%**	1.89%	3.18%	$537,319	$569,400
CITY OF FARMERSVILLE	$292,071,969	$7,750,000	$364,952	**$312,000,000**	**6.82%**	4.04%	2.78%	$170,960	$187,500
CITY OF FRISCO	$21,185,352,633	$1,022,937,000	$0	**$22,490,000,000**	**6.16%**	1.33%	4.83%	$450,434	$472,300
CITY OF GARLAND	$29,263,023	$86,000	$0	**$29,400,000**	**0.47%**	0.17%	0.29%	$362,331	$366,000
CITY OF JOSEPHINE	$133,648,313	$8,055,000	$0	**$148,000,000**	**10.74%**	4.71%	6.03%	$198,657	$210,000
CITY OF LAVON	$408,386,820	$24,707,000	$0	**$447,000,000**	**9.46%**	3.41%	6.05%	$266,397	$283,900
LOWRY CROSSING	$177,365,286	$1,316,000	$0	**$188,000,000**	**6.00%**	5.25%	0.74%	$280,337	$298,600
CITY OF LUCAS	$1,497,501,013	$43,789,000	$2,009,438	**$1,590,000,000**	**6.18%**	3.12%	3.06%	$646,884	$687,900
CITY OF MCKINNEY	$25,067,191,976	$798,855,000	$0	**$26,410,000,000**	**5.36%**	2.17%	3.19%	$352,399	$371,300
CITY OF MELISSA	$1,425,047,583	$189,923,000	$701,669	**$1,660,000,000**	**16.49%**	3.11%	13.38%	$298,986	$318,500
CITY OF MURPHY	$2,646,701,003	$27,393,000	$0	**$2,697,000,000**	**1.90%**	0.87%	1.03%	$395,212	$401,400
CITY OF NEVADA	$124,855,514	$2,155,000	$0	**$133,000,000**	**6.52%**	4.80%	1.73%	$249,671	$269,300
TOWN OF NEW HOPE	$68,096,864	$226,000	$0	**$71,100,000**	**4.41%**	4.08%	0.33%	$279,366	$298,200
CITY OF PARKER	$1,126,221,420	$48,857,000	$0	**$1,200,000,000**	**6.55%**	2.21%	4.34%	$656,614	$678,200
CITY OF PLANO	$45,070,344,206	$616,165,000	$0	**$45,750,000,000**	**1.51%**	0.14%	1.37%	$378,406	$393,600
CITY OF PRINCETON	$1,326,814,362	$220,996,000	-$6,076	**$1,580,000,000**	**19.08%**	2.43%	16.66%	$217,857	$227,300
TOWN OF PROSPER	$4,188,711,722	$298,476,000	$0	**$4,590,000,000**	**9.58%**	2.45%	7.13%	$544,133	$578,600
CITY OF RICHARDSON	$8,198,952,594	$150,623,000	$0	**$8,290,000,000**	**1.11%**	-0.73%	1.84%	$391,819	$398,700
CITY OF ROYSE CITY	$212,625,009	$4,264,000	$2,949,733	**$223,000,000**	**4.88%**	1.49%	3.39%	$238,825	$245,000
CITY OF SACHSE	$1,057,050,320	$35,426,000	$0	**$1,120,000,000**	**5.96%**	2.60%	3.35%	$329,637	$347,900
CITY OF ST. PAUL	$127,098,792	$262,000	$0	**$133,000,000**	**4.64%**	4.44%	0.21%	$340,815	$370,100
CITY OF VAN ALSTYNE	$1,133	$0	$0	**$140,000**	**N/A**	12256.58%	N/A	N/A	$0
CITY OF WESTON	$39,028,302	$1,909,000	$0	**$42,300,000**	**8.38%**	3.49%	4.89%	$181,751	$200,200
CITY OF WYLIE	$5,174,051,991	$147,114,000	$800,095	**$5,490,000,000**	**6.11%**	3.25%	2.86%	$279,917	$296,400

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
2021 PRELIMINARY ESTIMATE OF TAXABLE VALUE

TAXING ENTITY NAME	2020 CERTIFIED TAXABLE VALUE, SUPP # 11, MARCH 4, 2021	2021 ESTIMATED NEW PROPERTY (INCLUDED IN PRELIMINARY ESTIMATED TAXABLE)	2021 ANNEXATIONS TAXABLE (INCLUDED IN PRELIMINARY ESTIMATED TAXABLE)	2021 PRELIMINARY TAXABLE VALUE, MARCH 31, 2021 (Based on Appraisal Notice prelim totals)	2021 PRELIM. TAXABLE VALUE COMPARED TO 2020 SUPP #11	2021 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2021 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2020 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 4, 2021 SUPP #11	2021 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 31, 2021 NOTICE TOTALS
COUNTY & COLLEGE									
COLLIN COUNTY	$156,740,192,270	$5,032,963,000	$0	**$165,300,000,000**	**5.46%**	2.25%	3.21%	$375,720	$393,800
COLLIN CO. COLLEGE	$159,744,328,557	$5,056,054,000	$0	**$168,500,000,000**	**5.48%**	2.32%	3.17%	$375,720	$393,800
SPECIAL DISTRICTS									
COLLIN CO.WCID#3 (INSPIRATION)	$358,389,978	$68,932,000	$0	**$441,000,000**	**23.05%**	3.82%	19.23%	$375,304	$386,100
COLLIN COUNTY MUD CR412 WM412	$0	$0	$0	**$1,500,000**	**N/A**	N/A	N/A	$0	$194,100
COLLIN COUNTY MUD#1 WCCM1	$726,188,510	$73,787,000	$0	**$824,000,000**	**13.47%**	3.31%	10.16%	$416,417	$433,900
COLLIN COUNTY MUD#2 WCCM2	$10,635,647	$28,440,000	$1,471,274	**$56,900,000**	**434.99%**	153.76%	281.24%	$0	$198,800
COLLIN COUNTY MUD#4 WCCM4	$0	$0	$4,315,332	**$4,310,000**	**N/A**	N/A	N/A	$0	$0
LAKEHAVEN MUD (WLHM)	$0	$0	$2,947,057	**$2,940,000**	**N/A**	N/A	N/A	$0	$0
MAGNOLIA POINTE MUD #1 WDRM1	$68,047,805	$43,208,000	$0	**$137,000,000**	**N/A**	37.83%	N/A	$198,289	N/A
MCKINNEY MUD#1 WMM1	$475,109,202	$82,664,000	$0	**$583,000,000**	**22.71%**	5.31%	17.40%	$374,472	$405,700
MCKINNEY MUD#2 WMM2	$65,940,319	$12,193,000	$0	**$94,700,000**	**43.61%**	25.12%	18.49%	$298,783	$299,800
SEIS LAGOS UTILITY DIST WSE	$255,145,465	$13,237,000	$0	**$276,000,000**	**8.17%**	2.99%	5.19%	$510,848	$548,200
VAN ALSTYNE MUD#2 WVAM2	$0	$0	$0	**$0**	**N/A**	N/A	N/A	$0	$0

BACK TO AGENDA

BACK TO AGENDA

Collin Central Appraisal District

2022
PROPOSED BUDGET

First Budget Workshop

April 22, 2021

Collin Central Appraisal District

April 13, 2021

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

RE: 2022 Proposed Budget

The following bullet points summarize the proposed budget changes for 2022. The attached budget will provide a line-item comparison of the 2022 proposed budget to the current budget.

- Six new staff positions. One additional staff member for each department, except Administration, which does not have an increase in staffing.
  - Staff positions for 2021 are the same as 2020, due to locking in the staffing levels due to COVID-19 impacts on our entities.

- Proposed salary reviews at 2.50%

- Group Insurance premium increase projections.
  - For 2021 we negotiated a rate lower than 2020.
  - For planning purposes, we must anticipate an increase in premiums.

- Employer Contribution to TCDRS.
  - For 2021 the required employer rate was 8.61%, but we adopted a 13.00% rate.
  - For 2022 the required employer rate is 11.61% and I am proposing a 13.75% rate.
    - Our 2022 rates are impacted by the investment returns from 2020. The 2020 investment performance results will not be released until June, but it is clear that the results substantially missed the target.
    - Beyond the 2020 investment losses, which are smoothed across 5 years, the TCDRS board has reduced investment return assumptions from 8.00% to 7.50%.
  - Since the investment losses are smoothed for five years into the future, it is my belief, based on the attached *"2020 Plan Assessment"*, that the reduced future return rate of 7.50% is the primary reason for the 3.00% increase in required rate.

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- Increase in Legal of $100,000, due to large increase in the number of 2020 lawsuits, with the likely continuation of that trend during the next several years.

- We are anticipating relocating Administration to allow the south sector of the building to be fully occupied by Customer Service and GIS/Mapping departments. Both departments are at full workstation capacity currently.
    - The increase from $170,000 to $320,000 will not fully fund the renovations, but it will give us flexibility to complete some aspects of the renovation without the expenditure of Reserve Funds.

- Because of our increased cleaning efforts, brought on by Covid-19, we are expending more Building Maintenance funds.

- For our current budget we utilized $1,761,100 of Reserves for a budget "buy down" to allow us to bill the entities the same amount in 2021 as was billed in 2020.
    - It is my belief that we cannot continue the utilization of Reserve funds going forward. Therefore, the 2022 proposed budget is utilizing $1,450,000 from our Reserves, with the anticipation that the 2023 proposed budget will reduce the buy down amount to $1,000,000, or less.

- The overall proposed budget increase of $1,643,000 represents a 6.99% increase year-over-year. With the reduction in Reserve funds utilized for a buy down, the funded budget to the entities would increase $1,954,100 year-over-year, representing an 8.98% increase.

2022
PROPOOSED BUDGET - 1ST BUDGET WORKSHOP
COLLIN CENTRAL APPRAISAL DISTRICT

CATEGORIES	2021 BUDGET	2022 BUDGET	$ CHANGE
- SALARIES (FULL-TIME)	$10,742,400	$11,470,300	$727,900
- SALARIES (PART-TIME & SEASONAL TEMPS)	$167,600	$168,400	$800
-FICA TAX	$159,000	$170,000	$11,000
-WORKER'S COMPENSATION	$40,000	$60,000	$20,000
-EMPLOYEE GROUP INSURANCE	$2,515,000	$2,635,000	$120,000
-EMPLOYEE RETIREMENT	$1,425,100	$1,611,400	$186,300
-RETIREMENT, UNFUNDED LIABILITY & RETIREE COLA FUNDING	$400,000	$400,000	$0
-UNEMPLOYMENT COMPENSATION	$18,000	$25,000	$7,000
-OVERTIME	$52,000	$80,000	$28,000
-AUTO ALLOWANCE	$768,000	$812,000	$44,000
-BUILDING LOAN AMORTIZATION	$0	$0	$0
-LEGAL	$1,800,000	$1,900,000	$100,000
-ACCOUNTING & AUDIT	$16,000	$16,000	$0
-GENERAL INSURANCE	$45,000	$50,000	$5,000
-LEGAL NOTICES & ADVERTISING	$37,000	$37,000	$0
-APPRAISAL REVIEW BOARD EXPENSES	$650,000	$650,000	$0
-TELEPHONE, INTERNET & DATA CLOUD SERVICES	$350,000	$350,000	$0
-UTILITIES	$160,900	$160,900	$0
-EQUIPMENT MAINTENANCE	$45,000	$50,000	$5,000
-POSTAGE	$450,000	$500,000	$50,000
-SUPPLIES AND MATERIALS	$425,000	$510,000	$85,000
-AERIAL PHOTOGRAPHY (PICTOMETRY)	$430,000	$430,000	$0
-REGISTRATION AND DUES	$45,000	$45,000	$0
-TRAVEL AND EDUCATION	$175,000	$175,000	$0
-BOARD OF DIRECTORS MEETINGS	$7,000	$7,000	$0
-PROFESSIONAL SERVICES	$170,000	$170,000	$0
-CONTRACT SERVICES	$90,000	$115,000	$25,000
-SECURITY	$165,000	$165,000	$0
-COMPUTER SOFTWARE LICENSING & SUBSCRIPTIONS	$600,000	$600,000	$0
-SOFTWARE DEVELOPMENT	$300,000	$250,000	($50,000)
-COMPUTER SOFTWARE MAINTENANCE	$325,000	$325,000	$0
-COMPUTER HARDWARE & COMPUTER EQUIPMENT	$250,000	$300,000	$50,000
-COMPUTER HARDWARE MAINTENANCE	$42,000	$50,000	$8,000
-EQUIPMENT LEASE/RENT	$95,000	$95,000	$0
-OFFICE FURNITURE	$65,000	$65,000	$0
-BUILDING REPAIR/MODIFICATIONS	$170,000	$320,000	$150,000
-BUILDING MAINTENANCE	$125,000	$195,000	$70,000
-MISCELLANEOUS EXPENSE	$500	$500	$0
-CONTINGENCY	$200,000	$200,000	$0
TOTAL BUDGET	**$23,520,500**	**$25,163,500**	**$1,643,000**
DESIGNATED RESERVE FUNDS FOR BUDGET BUY DOWN:	**($1,761,100)**	**($1,450,000)**	
GRAND TOTAL FUNDED	**$21,759,400**	**$23,713,500**	**$1,954,100**

ESTIMATED BUDGETED RESERVE FUNDS			Projected 2021
DESIGNATED FUNDS (2020 audit delivered May 2021)	**2021**		**(After Expenditures)**
Building Capital	$1,925,000	*	$1,750,000
Litigation	$1,400,000		$1,400,000
Litigation (Court Ordered Attorney Fees)	$300,000		$300,000
Technology	$400,000	*	$125,000
Software Development & System Migration	$150,000		$150,000
Ongoing Operations & Disaster Recovery	$350,000	*	$200,000
EST, Year-end 2020 Pension Liability (GASB 68)	$1,300,000		$0
Pension Liability Reserve	$100,000		$100,000
Insurance	$200,000		$200,000
2021 Budget Buy Down	$1,761,100		$0
2022 Budget Buy Down	$1,450,000		$0
DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWNS	**$9,336,100**		**$4,225,000**
UNDESIGNATED FUNDS	$3,675		$3,675
GRAND TOTAL RESERVE FUNDS & BUDGET BUY DOWN FUNDS	**$9,339,775**		**$4,228,675**

* *These Designated Funds line items have expenditures approved by the Board of Directors, due to Covid-19.*

COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET SUMMARY
2022

BUDGET EXPENDITURES	2021	2022
TOTAL SALARIES & WAGES	$10,962,000	$11,718,700
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS	$4,557,100	$4,901,400
AUTO ALLOWANCES	$768,000	$812,000
PROFESSIONAL & CONTRACT SERVICES	$486,000	$516,000
OPERATIONAL SERVICES	$2,175,400	$2,310,400
DEBT SERVICE EXPENSE	$0	$0
MAINTENANCE EXPENSES	$707,000	$940,000
APPRAISAL REVIEW BOARD	$650,000	$650,000
LEGAL EXPENSES	$1,800,000	$1,900,000
CAPITAL OUTLAY	$1,215,000	$1,215,000
CONTINGENCY	$200,000	$200,000
TOTAL	**$23,520,500**	**$25,163,500**
DESIGNATED FUNDS FOR BUDGET BUY DOWN:	**($1,761,100)**	**($1,450,000)**
GRAND TOTAL	**$21,759,400**	**$23,713,500**

COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET FUNDS
2021 AND 2022

ACCOUNT	DESCRIPTION	2021	ACCOUNT TOTAL	2022	ACCOUNT TOTAL	DIFFERENCE
SALARIES						
5000	Full-time	$10,742,400		$11,470,300		$727,900.00
5020	Part-Time/Temp	$167,600		$168,400		$800.00
5060	Overtime	$52,000		$80,000		$28,000.00
TOTAL SALARIES & WAGES			**$10,962,000**		**$11,718,700**	$756,700.00
AUTO ALLOWANCES						
5080	Auto Allowance	$768,000		$812,000		$44,000.00
TOTAL AUTO ALLOWANCE			**$768,000**		**$812,000**	$44,000.00
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS						
5100	Worker's Compensation	$40,000		$60,000		$20,000.00
5110	Employee Group Insurance	$2,515,000		$2,635,000		$120,000.00
5130	FICA	$159,000		$170,000		$11,000.00
5140	Employee Retirement	$1,425,100		$1,611,400		$186,300.00
5145	Retirement, UAAL Buy Down & Retiree COLA Funding	$400,000		$400,000		$0.00
5150	Unemployment Tax	$18,000		$25,000		$7,000.00
TOTAL EMPLOYEE GROUP INSURANCE & BENEFITS			**$4,557,100**		**$4,901,400**	$344,300.00
PROFESSIONAL & CONTRACT SERVICES						
5200	Legal	$1,800,000		$1,900,000		$100,000.00
5220	Accounting & Audit	$16,000		$16,000		$0.00
5250	General Insurance	$45,000		$50,000		$5,000.00
5600	Contract Services	$90,000		$115,000		$25,000.00
5620	Professional Services (Other)	$170,000		$170,000		$0.00
5635	Security	$165,000		$165,000		$0.00
TOTAL PROFESSIONAL & CONTRACT SERVICES			$2,286,000		$2,416,000	$130,000.00
OPERATIONAL SERVICES						
5270	Legal Notices & Advertising	$37,000		$37,000		$0.00
5300	Appraisal Review Board	$650,000		$650,000		$0.00
5320	Telephone	$350,000		$350,000		$0.00
5340	Utilities	$160,900		$160,900		$0.00
5360	Equipment Rent	$95,000		$95,000		$0.00
5400	Postage	$450,000		$500,000		$50,000.00
5450	Aerial Photography (Pictometry)	$430,000		$430,000		$0.00
5500	Supplies and Materials	$425,000		$510,000		$85,000.00
5550	Registration & Dues	$45,000		$45,000		$0.00
5560	Travel & Education	$175,000		$175,000		$0.00
5570	Board of Directors Meetings	$7,000		$7,000		$0.00
5580	Miscellaneous	$500		$500		$0.00
TOTAL OPERATIONAL SERVICES			$2,825,400		$2,960,400	$135,000.00
DEBT SERVICE EXPENSE						
5690	Building Debt Service	$0		$0		$0.00
TOTAL DEBT SERVICE EXPENSE			**$0**		**$0**	$0.00
MAINTENANCE EXPENSES						
5370	Equipment Maintenance	$45,000		$50,000		$5,000.00
5640	Building Maintenance	$125,000		$195,000		$70,000.00
5660	Building Repair/Modifications	$170,000		$320,000		$150,000.00
5750	Computer Hardware Maintenance	$42,000		$50,000		$8,000.00
5780	Computer Software Maintenance	$325,000		$325,000		$0.00
TOTAL MAINTENANCE EXPENSES			**$707,000**		**$940,000**	$233,000.00

COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET FUNDS
2021 AND 2022

ACCOUNT	DESCRIPTION	2021	ACCOUNT TOTAL	2022	ACCOUNT TOTAL	DIFFERENCE
CAPITAL OUTLAY						
5700	Computer Equipment	$250,000		$300,000		$50,000.00
5740	Furniture & Equipment	$65,000		$65,000		$0.00
5760	Software Development	$300,000		$250,000		($50,000.00)
5770	Computer Software	$600,000		$600,000		$0.00
TOTAL CAPITAL OUTLAY			**$1,215,000**		**$1,215,000**	$0.00
CONTINGENCY						
7000	**CONTINGENCY**	$200,000		$200,000		$0.00
TOTAL CONTINGENCY			**$200,000**		**$200,000**	$0.00
TOTAL OPERATING BUDGET			**$23,520,500**		**$25,163,500**	
LESS: FUNDS FOR BUDGET BUY DOWN			**($1,761,100)**		**($1,450,000)**	
TOTAL ENTITY SUPPORT			**$21,759,400**		**$23,713,500**	

ESTIMATED BUDGETED RESERVE FUNDS

DESIGNATED FUNDS (2020 audit delivered May 2021)	**2021**	**Projected 2021** (After Expenditures)
Building Capital	$1,925,000	$1,750,000 *
Litigation	$1,400,000	$1,400,000
Litigation (Court Ordered Attorney Fees)	$300,000	$300,000
Technology	$400,000	$125,000 *
Software Development & System Migration	$150,000	$150,000
Ongoing Operations & Disaster Recovery	$350,000	$200,000 *
EST, Year-end 2020 Pension Liability (GASB 68)	$1,300,000	$0
Pension Liability Reserve	$100,000	$100,000
Insurance	$200,000	$200,000
2021 Budget Buy Down	$1,761,100	$0
2022 Budget Buy Down	$1,450,000	$0
DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWNS	**$9,336,100**	**$4,225,000**
UNDESIGNATED FUNDS	$3,675	$3,675
	$9,339,775	**$4,228,675**
GASB 68 PENSION INCOME	$5,990,342	$5,990,342
GRAND TOTAL NET POSITION, INCLUDING GASB 68 PENSION EARNINGS	**$15,330,117**	**$10,219,017**

* These Designated Funds line items have expenditures approved by the Board of Directors, due to Covid-19.

COLLIN CENTRAL APPRAISAL DISTRICT
PAYROLL SUMMARY
2022

	CALCULATED BUDGET	ROUNDED BUDGET
ADMINISTRATIVE	$868,212	**$868,200**
SUPPORT SERVICES	$1,165,250	**$1,165,300**
APPRAISAL	$5,536,336	**$5,536,300**
CUSTOMER SERVICE	$1,118,747	**$1,118,700**
ARB, AGENT AND RESEARCH SERVICES	$680,884	**$680,900**
GIS/MAPPING	$943,193	**$943,200**
INFORMATION SERVICES TECHNOLOGY (IST)	$895,760	**$895,800**
SICK LEAVE PAY	$157,300	**$157,300**
LONGEVITY PAY	$86,200	**$86,200**
PART-TIME SALARIES	$165,562	**$165,600**
OVERTIME SALARIES	$80,000	**$80,000**
PROMOTIONS/REASSIGNMENTS	$10,000	**$10,000**
LUMP SUM SALARY REVIEWS	$10,000	**$10,000**
GRAND TOTAL	$11,717,443	**$11,717,400**

2022
BUDGET
COLLIN CENTRAL APPRAISAL DISTRICT

PAYROLL

POSITION OR DEPARTMENT:	2021 COUNT	2022 COUNT	2021 BUDGET	2022 CALC. BUDGET	2022 BUDGET
CHIEF APPRAISER	1	1	$202,500	$207,563	$207,600
ADMINISTRATION	8	8	$679,400	$686,144	$686,200
SUPPORT SERVICES	20	21	$1,110,800	$1,190,203	$1,190,400
APPRAISAL DEPARTMENT	70	68	$5,633,400	$5,644,672	$5,644,700
CUSTOMER SERVICE	18	19	$1,061,900	$1,142,590	$1,142,700
ARB, AGENT AND RESEARCH SERVICES	6	10	$306,900	$699,241	$699,300
INFORMATION SERVICES TECHNOLOGY	8	9	$840,700	$915,694	$915,700
MAPPING/GIS	13	14	$886,900	$964,187	$964,200
PROMOTIONS/REASSIGNMENTS			$10,000	$10,000	$10,000
LUMP SUM SALARY REVIEWS			$10,000	$10,000	$10,000
TOTAL FULL-TIME SALARIES & WAGES	**144**	**150**	**$10,742,400**	**$11,470,293**	**$11,470,300**
PART-TIME (SEASONAL)	0	0	$167,600	$168,445	$168,400
OVERTIME			$52,000	$80,000	$80,000
GRAND TOTAL SALARIES & WAGES			**$10,962,000**	**$11,718,738**	**$11,718,700**
FICA		1.45%	$159,000	$170,000	$170,000
DISTRICT'S RETIREMENT CONTRIBUTION	**2022**	**13.75%**	$1,425,100	$1,611,400	$1,611,400
	2021	13.00%			
GRAND TOTAL PAYROLL			**$12,546,100**	**$13,500,138**	**$13,500,100**

NOTES:

PART-TIME EMPLOYEE COUNT IS FOR PART-TIME STAFF ONLY BUT BUDGET AMOUNT INCLUDES SUMMER TEMP EMPLOYEES FOR APPRAISAL REVIEW BOARD PROCESS AND BUSINESS PERSONAL PROPERTY (BPP) RENDITION PROCESSING.

COLLIN CENTRAL APPRAISAL DISTRICT

SIX YEAR BUDGET COMPARISON

	2022	2021	2020	2019	2018	2017
SALARIES FULL-TIME	$11,470,300	$10,742,400	$10,362,100	$9,642,500	$9,033,000	$8,144,200
SALARIES PART-TIME	$168,400	$167,600	$196,200	$181,900	$158,400	$195,500
FICA TAX	$170,000	$159,000	$153,900	$143,300	$133,800	$121,400
WORKMANS COMPENSATION	$60,000	$40,000	$40,000	$40,000	$36,000	$35,000
EMPLOYEE GROUP INSURANCE	$2,635,000	$2,515,000	$2,196,000	$2,060,000	$1,998,000	$1,867,000
EMPLOYEE RETIREMENT	$1,611,400	$1,425,100	$1,299,800	$1,185,200	$1,153,000	$1,004,700
RETIREMENT, UNFUNDED BUY DOWN	$400,000	$400,000	$300,000	$300,000	$175,000	$150,000
UNEMPLOYMENT COMPENSATION	$25,000	$18,000	$18,000	$18,000	$18,000	$18,000
OVERTIME	$80,000	$52,000	$52,000	$52,000	$32,000	$32,000
AUTO ALLOWANCE	$812,000	$768,000	$758,000	$725,000	$693,000	$652,000
BUILDING LOAN AMORTIZATION	$0	$0	$490,000	$490,000	$490,000	$490,000
LEGAL	$1,900,000	$1,800,000	$1,800,000	$1,250,000	$875,000	$825,000
ACCOUNTING AND AUDIT	$16,000	$16,000	$16,000	$16,000	$16,000	$15,000
GENERAL INSURANCE	$50,000	$45,000	$45,000	$45,000	$38,000	$38,000
LEGAL NOTICES & ADVERTISING	$37,000	$37,000	$37,000	$33,000	$28,000	$25,000
APPRAISAL REVIEW BOARD	$650,000	$650,000	$625,000	$575,000	$475,000	$380,000
TELEPHONE	$350,000	$350,000	$325,000	$250,000	$168,000	$148,000
UTILITIES	$160,900	$160,900	$160,900	$156,900	$151,900	$151,900
EQUIPMENT MAINTENANCE	$50,000	$45,000	$45,000	$45,000	$45,000	$45,000
POSTAGE	$500,000	$450,000	$450,000	$450,000	$410,000	$400,000
SUPPLIES AND MATERIALS	$510,000	$425,000	$400,000	$350,000	$315,000	$285,000
AERIAL PHOTOGRAPHY (PICTOMETRY)	$430,000	$430,000	$300,000	$250,000	$175,000	$125,000
REGISTRATION & DUES	$45,000	$45,000	$45,000	$45,000	$45,000	$35,000
TRAVEL AND EDUCATION	$175,000	$175,000	$175,000	$175,000	$125,000	$85,000
BOARD OF DIRECTORS MEETING	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000
PROFESSIONAL SERVICES	$170,000	$170,000	$140,000	$140,000	$140,000	$135,000
CONTRACT SERVICES	$115,000	$90,000	$90,000	$90,000	$90,000	$85,000
SECURITY	$165,000	$165,000	$165,000	$150,000	$135,000	$135,000
COMPUTER SOFTWARE	$600,000	$600,000	$550,000	$450,000	$260,000	$20,000
SOFTWARE DEVELOPMENT	$250,000	$300,000	$300,000	$300,000	$150,000	$15,000
COMPUTER HARDWARE MAINT.	$50,000	$42,000	$42,000	$40,000	$40,000	$14,000
SOFTWARE SUPPORT & MAINT.	$325,000	$325,000	$285,000	$260,000	$360,000	$320,000
COMPUTER HARDWARE & EQUIPMENT	$300,000	$250,000	$235,000	$195,000	$195,000	$300,000
OFFICE FURNITURE & EQUIPMENT LEASE	$160,000	$160,000	$160,000	$153,000	$143,000	$157,000
BUILDING REPAIRS/MODIFICATIONS	$320,000	$170,000	$170,000	$135,000	$95,000	$95,000
BUILDING MAINTENANCE	$195,000	$125,000	$125,000	$95,000	$95,000	$95,000
MISCELLANEOUS EXPENSE	$500	$500	$500	$500	$500	$1,500
CONTINGENCY	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
GRAND TOTAL	**$25,163,500**	**$23,520,500**	**$22,759,400**	**$20,694,300**	**$18,697,600**	**$16,847,200**
BUY DOWN FROM DESIGNATED FUNDS	($1,450,000)	($1,761,100)	($1,000,000)	($1,000,000)	($1,000,000)	($900,000)
TOTAL FUNDED AFTER BUY DOWN	$23,713,500	$21,759,400	$21,759,400	$19,694,300	$17,697,600	$15,947,200
PARCELS	410,000	400,000	392,000	385,000	370,000	356,000
COST PER PARCEL	$61.37	$58.80	$58.06	$53.75	$50.53	$47.32
COST PER PARCEL AFTER BUY DOWN	$57.84	$54.40	$55.51	$51.15	$47.83	$44.80

SIX YEAR BUDGET COMPARISON

COMPARISONS PER PARCEL

	2022	2021	2020	2019	2018	2017
PROPOSED BUDGET COST PER PARCEL	$61.37	$58.80	$58.06	$53.75	$50.53	$47.32
PROPOSED COST PER PARCEL AFTER BUY DOWN	$57.84	$54.40	$55.51	$51.15	$47.83	$44.80
6 YEAR AVG PER PARCEL	$54.97					
6 YR AVG PER PARCEL AFTER BUY DOWN	$51.92					
COST PER PARCEL % INCREASE, YEAR OVER YEAR	4.38%	1.28%	8.02%	6.37%	6.78%	
COST PER PARCEL % INCREASE, AFTER BUY DOWN	6.32%	-2.00%	8.51%	6.95%	6.78%	
INCREASE IN PARCEL COUNT	10,000	8,000	7,000	15,000	14,000	
% INCREASE IN PARCEL COUNT	2.50%	2.04%	1.82%	4.05%	3.93%	

SIX YEAR PARCEL COMPARISONS

2022 COMPARED TO 2017 COST PER PARCEL	TOTAL	FUNDED
INCREASE--->	$14.05	$13.04
AVERAGE ANNUAL INCREASE--->	5.36%	5.31%

THE EFFECT OF PARCEL GROWTH ON YEAR OVER YEAR BUDGET INCREASE

	2022	2021		
TOTAL BUDGET AMOUNT	**$25,163,500**	**$23,520,500**		
OVERALL BUDGET INCREASE, BEFORE BUY DOWN	$1,643,000			
OVERALL BUDGET PERCENT INCREASE	6.99%			
2022 INCREASE IN PARCELS	10,000		2021 Rate	2021 Factored Rate for New Props = 2020 x 1.4
2022 INCREASE IN PARCELS @ 2021 COST PER PARCEL x 1.4 (ROUNDED)	$823,000	(see note below)	$58.80	$82.32
PROJECTED RATE PER NEW PARCEL	$82.32			
% OF OVERALL INCREASE ATTRIBUTED TO PARCEL GROWTH	50.09%			
OVERALL BUDGET INCREASE LESS INCREASE DUE TO PARCEL GROWTH	$820,000			
% OF OVERALL BUDGET INCREASE NOT RELATED DIRECTLY TO PARCEL GROWTH	49.91%			
CALCULATED BUDGET INCREASE IF PARCEL COUNT REMAINED THE SAME YEAR-OVER-YEAR	3.49%			

Note: To recognize the initial cost associated with adding new properties to the appraisal roll, a factor is being applied to the prior year cost per parcel, when calculating the effects of growth on the total budget. This calculation acknowledges the additional expense for adding new property records and processing first time exemptions, ag-filings, rendition filings, ARB hearings, one to several field inspections and general operating costs.

Agenda Item Reference: 2022 Proposed Budget

Report Title

TCDRS – 2022 Plan Assessment

Special Note Regarding 2022 Plan Assessments

TCDRS' long-term outlook anticipates that rates and returns will remain below historical norms. The forecasts show decreased returns across all asset classes. Soundness requires synchronizing assumptions with expectations. Thus, the TCDRS board reduced the investment return assumption to 7.5%. A reduction in the assumption was consistent with the recommendation of Milliman, our consulting actuaries. The investment return assumption is important as it determines how much benefit funding is expected to come from investments versus employer contributions. In addition, the inflation assumption has also been decreased to 2.5% which impacts wage growth and payroll growth.

These assumptions are reflected in this valuation and most employers will see increases in their required contribution rates for 2022. Supporting employers through this transition is TCDRS' most important investment. The board has used a portion of system reserves and re-amortized liabilities to help mitigate the increases. In addition, one of TCDRS' strengths is that employers have the ability to annually adjust benefits based on local needs and budgets. If employers need to reduce costs, TCDRS staff is available to help you understand your options.

Plan Assessment for Plan Year 2022
Collin County Central Appraisal District – 457
Participation Date – 11/1/1980

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.

	2022 Plan	
Basic Plan Options		
Employee Deposit Rate	7%	
Employer Matching	250%	
Prior Service Credit	No Employees Eligible	
Retirement Eligibility		
Age 60 (Vesting)	8 years of service	
Rule of	75 years total age + service	
At Any Age	30 years of service	
Optional Benefits		
Partial Lump Sum	Yes	
Group Term Life	None	
Retirement Plan Funding		
Total Normal Cost Rate	18.04%	
Employee Deposit Rate	-7.00%	
Employer-Paid Normal Cost Rate	11.04%	
UAAL / (OAAL) Rate	0.57%	**5 year "smoothing" investment losses**
Required Rate	11.61%	
Elected Rate **For 2021**	13.00%	**13.75% Proposed**
Total Contribution Rate		
Retirement Plan Rate (greater of required and elected rate)	13.00%	
Group Term Life Rate	N/A	
Total Contribution Rate	13.00%	
Valuation Results (Dec. 31, 2020)		
Actuarial Accrued Liability	$48,655,913	
Actuarial Value of Assets	$47,830,945	
Unfunded / (Overfunded) AAL	$824,968	
Funded Ratio	98.3%	**Prior Funded Ratio of 101.2%**

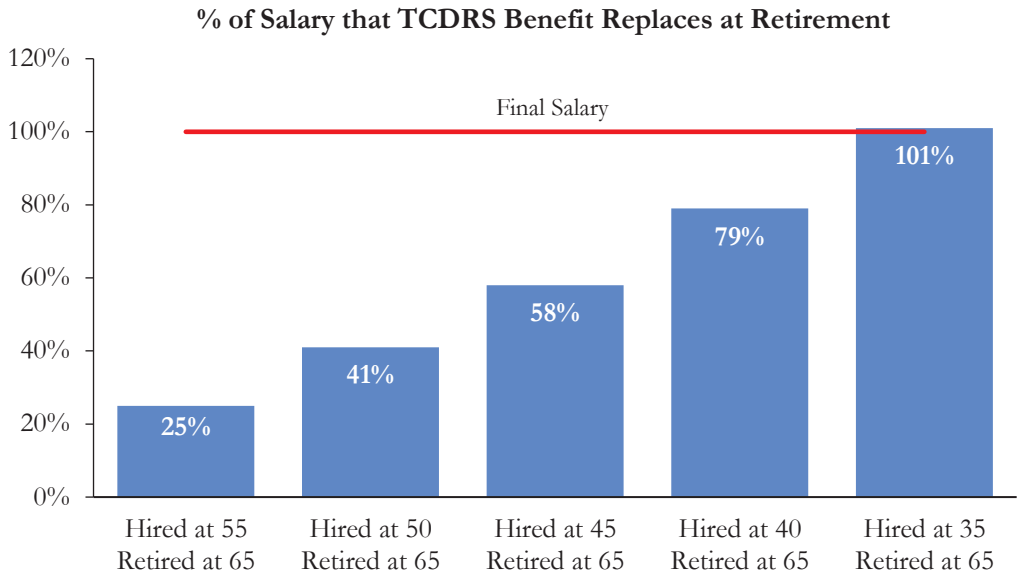
Notes:

Buyback adopted: 2000

Last COLA: 2019 **No COLA for 2022**

What You Are Providing

The TCDRS benefit is based on employee deposits, which earn 7% compound interest each year, and employer matching at retirement. The following chart shows the estimated TCDRS benefit as a percentage of final salary prior to retirement for a new hire:

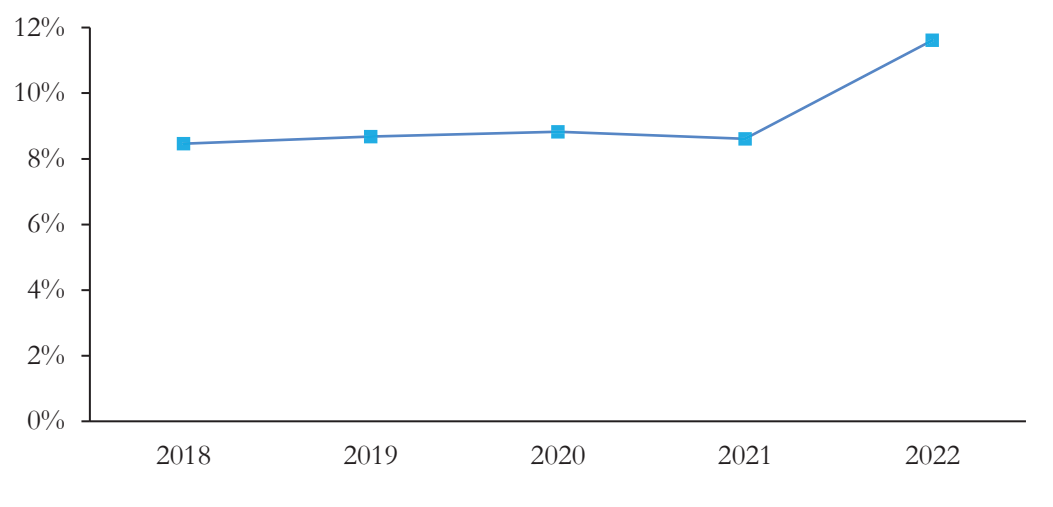


Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through an employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at TCDRS.org/Employer).
- Based on Single Life benefit.

Reasons for Rate Change

Below is a record of your required rate history for your retirement plan over the last five years.



Reasons for Rate Change	2018-2019	2019-2020	2020-2021	2021-2022
Beginning Rate	**8.46%**	**8.68%**	**8.82%**	**8.61%**
Plan Changes Adopted	0.24%	0.00%	0.00%	N/A
Investment Return	0.16%	0.77%	0.03%	0.04%
Elected Rate/Lump Sum	-0.57%	-0.55%	-0.50%	-0.29%
Demographic/Other Changes	0.30%	-0.08%	0.26%	0.07%
Assumptions/Methods[1]	0.09%	0.00%	0.00%	3.18%
Ending Rate	**8.68%**	**8.82%**	**8.61%**	**11.61%**
Valuation Year	2017	2018	2019	2020
Funded Ratio	100.8%	100.5%	101.2%	98.3%

1. *2021-2022: Includes reductions to the investment return and inflation assumptions, and method adjustments designed to mitigate the impact of the reductions.*

A complete Summary Valuation Report for the Dec. 31, 2020 valuation will be available mid-May at TCDRS.org/Employer.

Next Steps

If you are interested in making plan changes, please contact your Employer Services Representative at 800-651-3848. Your benefit selections are due by Dec. 15, 2021.