

MINUTES
OF THE
SAN PATRICIO COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS SPECIAL CALLED MEETING
May 8, 2019

Meeting called to order by Mr. John Curlee at 8:30

Item # 1. Invocation: Chief Appraiser, Robert Cenci

Item # 2. Pledge: Mr. Curlee

Item # 3. Roll Call: Mr. John Curlee, Mr. Bill Wilson, Dr. Anne Matula, and Ms. Billie Jo Tennill. Also, in attendance were Mr. Robert Cenci - Chief Appraiser, Ms. Shirley Madej, Assistant Chief, Ms. Melinda Garza, HR, AP and AR and Ms. Julie Overstreet - Recording Secretary.

Absent: Ms. Dalia Sanchez

Item # 4. Public Comments: none

Item # 5. Discussion and/or Action Related to 2018 Audit: Mr. Snedeker presented the 2018 audit draft. He stated that Melinda, Robert and he still needed to go through the report page by page. He discussed the districts ending fund balance of \$1,833,873, the increase of \$156,574, unassigned amount of \$355,312 litigation committed fund of \$999,637 and \$478,924 for operations. He went over the basic financial statements, balance sheet, modified accrual, C1 & C3. He discussed deferred revenue being the total allocation billed to the entities of \$708,207. He suggested making an entry, 12/31/2018 of \$156,574 to reduce revenue due to entity refund. He discussed total accrual which recognizes all revenue, expenditures spent according to the budget, and depreciation schedule figures. Mr. Snedeker stated that a final draft would be ready for the May 21, 2019 meeting.

Board would like to see a copy of the depreciation schedule.

Add to Agenda – Accept the final Audit June 7, 2019.

Add to Agenda - Vote on the surplus Refund.

Meeting broke at 9:47

Meeting back in open session: 10:00

Budget Workshop – 2020 Budget: The Board began with reviewing the list of personnel. The total employees for 2020 will be 24. The proposed budget will cover increases in appraiser salary if there is an advancement in education. Phone center employees are temporary until July. GIS had 2 employees – one resigned and has been replaced. The second employee resigned Monday. Security is not employed at this time. Mr. Cenci plans to visit the police chief first, for the ARB season, to see what they

have to offer. Dr. Matula suggested using a combination of both agencies. Mr. Cenci discussed, payroll expense, retirement & life, group health. An addition 5% was added in the budget for Group Health. TCDRS; in the past we were consistently fully funded at 100%. This last analysis shows that the contribution rate, the elected rate was at 96.5 and the required rate is at 10%.

Board would like to see data on elective rates.

Operating expenses; Legal service, 2019 dialed that back due to the 1 million in the litigation fund but we paid legal fees for 2018 close to 280K.

True Automation contract; 3% annual increase due to improvements. Mr. Lozano brought TA for 12 users but over the course of 2017 & 2018 we brought in more employees. We had not been paying for the additional users, this was discovered when the purchase order was submitted for the tax office inquiry computers. We will not be back billed.

Need an undated pending litigation list.

Increase in building maintenance; because we may have to contract a company.

Building rent; same

Electric bill; same

Computer maintenance budget increase from BIS due to network security upgrade.

Drug and background screening; same.

Pictometry, keeping the same figure. Mr. Cenci is considering going with another company for a fly over of Industrial sites on January 2020. This company is being utilized by other appraisal districts for large property owners to see what is going on at the start of the year.

Vehicle allowance, no change. ARB member pay, no change. Increase in staff training due to new hires.

Office interior expansion project added a 20k contingency in case of issues that may come up.

Vehicle purchase, not budgeting for one.

Set date for next meeting: May 21, 2019 at 8:30

June 7, 2019, approve the 2018 audit


Depreciation schedule (copy)

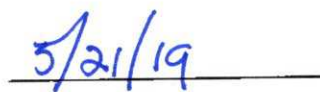
Depreciation policy change / Fixed asset policy

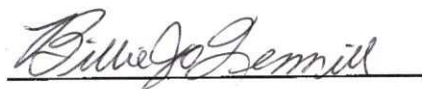
Executive session to discuss Litigation


May 21, 2019 – add surplus refund on Agenda

Meeting Adjourned: 11:42


Chairman


Date


Secretary


Date