

MINUTES
OF THE
SAN PATRICIO COUNTY APPRAISAL DISTRICT
2020 AUDIT AND 2022 BUDGET WORKSHOP
MEETING OF THE BOARD OF DIRECTORS
JUNE 09, 2021

Meeting was called to order by Mr. John Curlee @ 8:42 am.

Item #1. Invocation was delivered by Mr. Robert Cenci.

Item #2. Pledge of Allegiance led by Mr. John Curlee.

Item #3. Roll Call: Mr. John Curlee, Dr. Anne Matula, Ms. Dalia Sanchez, and Mr. Bill Wilson were in attendance.

Absent: Ms. Marcy Thormaehlen

Also, in attendance: Mr. Robert Cenci, Chief Appraiser, Ms. Melinda Garza – HR and Financial Coordinator, Ms. Julie Overstreet - Recording Secretary.

Item #4. Public Comment: No Public Comments.

Item #5. 2020 Audit Workshop: Mr. Keishneik (auditor) thanked the board for the opportunity to prepare the audit this year. He stated that it went seamless, with Melinda's help. He went over the final draft. He discussed statement of net position, assets, debt which includes compensated absences, pension liability. He stated that Net Pension liability, this year, changed to a net pension asset due to the actuarial numbers they come up with, in the year that they are looking at, which is one year behind therefore it reflects the year ending December 31, 2019.

He went over cash, net pension asset, capital assets, net of accumulated depreciation, total deferred out flow resources, deferred inflow which includes deferred revenues received in December of 2020 for services to be rendered in 2021. The 655k are payments the entities have made early, that is the deferred revenue number which will be recognized in 2021. He discussed net investment, capital assets, unrestricted net position. He went over statement of activities, total expenses, which also includes depreciation expense, of 2.4 million, you have your levies from the taxing units of 2.7 with a net program revenue of 327k, there is some interest and miscellaneous revenue of 51, 175.00 and the refund to the entities from prior year activity of 484k paid back to the entities last year. He discussed the Covid 19 expenditures of \$11,666.00 which is not included with normal operating procedures. He discussed the fund level statement, cash, total liabilities, deferred revenue, commitments, the balance in the litigation fund, operations fund, and the unassigned amount of \$394,943.00. The agency fund is at zero as the remaining \$600 will be included in the surplus.

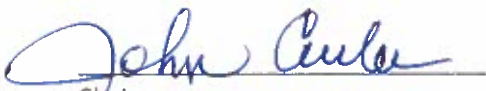
Mr. Cenci asked for to change the word "Appraisal contract" to Appraisal agreement as there is no contract, the Appraisal district is obligated by law to appraise for all taxing units.


Item #6. 2022 Budget Workshop: Mr. Cenci gave an overall view of the budget. There is an increase of 5.61% from last year. The 2021 budget was reduced by 5% the prior year. Mr. Cenci discussed salary changes, for the Assistance and Financial Coordinator and the fact that they have not had an increase in the last 3 years and have done an excellent job. Salaries for appraisers are budgeted at 56k which is the maximum RPA salary. Mr. Cenci is proposing for the Clerical staff a pay increase for retainment purposes. The salary for the clerical staff has been at this rate for years. We have a good staff right now and we hope to keep them.

The increase on insurance is only a projection based on historical information and precious claims for during 2021 as Entrust currently do not have numbers ready. The board suggested looking into the county health plan.

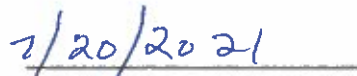
The Board discussed Legal services, and the anticipation of making a large pay out next year. They discussed keeping the surplus for the legal reserve fund. Mr. Cenci suggested a budget amendment to keep the surplus. Operations fund is based on budget amounts, we are well funded. Mr. Cenci suggested using the extra money / miscellaneous revenue to make the second payment to Pictometry & the Just appraised contract. Mr. Cenci mentioned that what was submitted to the board is only a proposed budget.

Item # 7. Adjourn: 10:05


Chairman


Date


Secretary


Date