



# **San Patricio County Appraisal District**

1301 E. Sinton, Ste. B ★ P. O. Box 938 ★ Sinton, Texas 78387-0938  
(361) 364-5402 ★ Fax (361) 364-1198  
www.sanpatcad.org

**MINUTES**  
**OF THE**  
**SAN PATRICIO COUNTY APPRAISAL DISTRICT**  
**2023 AUDIT AND 2025 BUDGET WORKSHOP**  
**MEETING OF THE BOARD OF DIRECTORS**  
**JUNE 14, 2024**

**Meeting was called to order by Mr. John Curlee at 8:35 am.**

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

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

**Item #3. Texas Pledge led by Mr. John Curlee.**

**Item #4. Roll Call:** Ms. Marcy Thormaehlen, Dr. Anne Matula, Mr. Bill Wilson, and Mr. John Curlee were in attendance.

Absent: Mr. Jalean Gonzales

**Also, in attendance:** Mr. Robert Cenci, Chief Appraiser, Ms. Frances DeLeon, Assistant Chief Appraiser, Ms. Melinda Garza – Finance & HR Administrator, Ms. Lucy Hernandez - Recording Secretary.

**Item #5. Public Comment:** No Public Comments.

**Item #6. 2023 Audit Workshop:** Auditor submitted a draft of the 2023 audit report to the BOD. Auditor stated that they will be submitting an unmodified opinion as in prior audits and is the best the District can receive. Auditor made mentioned that everything went well that Ms. Garza provided all of the documents required for the audit in a timely manner. Auditor went over the District net position from pg. 8 of the audit, restated assets, long term debt ( which the District does not have) , compensated absence and net pension liabilities. Total net position in 2023 for this District is \$2,735,030.00 and \$404,960.00 in the unassigned fund balance. Auditor pointed out that the Deferred Inflows of Resources related to Pension numbers will change every year because these are actuarial, and they have large swings up or down depending on a number of factors. Dr. Matula asked the auditor if the District's accounting, financial policies, procedures, and adherence to procedures meet the audit requirements; auditor stated that they are. The final audit should be ready in a week or so.

**Item #7. 2025 Budget Workshop:** CA stated that an informal proposed budget was submitted to the BOD at May's meeting , however, one of the more significate changes in the current budget presented today to the BOD is that a COLA was added due to inflation. CA also discussed other areas in the budget





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that have shown an increase in the budget. Other areas in the budget with increases are in health insurance; our health insurance provider will not have hard numbers till August or October; Pritchard & Abbott is another area that we are looking for alternatives to bring costs down. Dr. Matula asked if the overall increase in the proposed budget was primarily based on the increases in salaries for the COLA. Ms. Garza stated that the increase also includes two additional employees. CA stated that not everything in the increase is due to staff salaries. There are also significant increases from vendors. Mr. Wilson asked the CA to go over the timeline to submit an adopted budget to the entities. CA stated we are in the review process of the budget; the final budget must be approved by September 15<sup>th</sup>.

Item #8. Adjourn: 9:34 am

  
Chairperson

  
Date

  
Secretary

  
Date