



Minutes from January 10, 2019

The El Paso Central Appraisal District Board of Directors held its regular meeting on Thursday, January 10, 2019, at 5:07 p. m., in the Conference Room of the El Paso Central Appraisal District (EPCAD), 5801 Trowbridge Drive, El Paso, Texas, with the following quorum, of six members present.

1. Laure Searls
2. Vincent Perez
3. Ronald Lowenfield
4. Chuck Taylor
5. Sam Trimble

1. Mike Rosales arrived at 5:10 p.m.

Mr. Joe Longoria of Perdue Brandon Fielder Collins and Mott L. L. P., EPCAD legal counsel, was present for the entire meeting.

First order of business was to recite the pledge of allegiance to the flag of the United States of America and the pledge of allegiance to the Texas state flag.

AGENDA ITEM 1 - EMPLOYEE CAMERON HURD TO PRESENT PLAQUE TO EPCAD AND BOARD

Cameron Hurd made a presentation and presented an Employers Support of Guard and Reserve plaque to Ms. Dinah L. Kilgore and EPCAD Board of Directors on behalf of the National Guard and Reserve.

AGENDA ITEM 2 - EMPLOYEE OF THE YEAR RECOGNITION – MS. PAMELA JOHNSTON

Chairwoman Searls presented Ms. Pamela Johnston with a plaque recognizing her as Employee of the Year; the Board and all those in attendance congratulated her.

AGENDA ITEM 3 - SWEARING IN OF BOARD OF DIRECTORS FOR 2019

The Honorable Eduardo (Eddie) Gamboa of Statutory Probate Court No. 2 of El Paso County officiated in administering the Oath of Office to Board members and congratulated them all.

AGENDA ITEM 4 - PUBLIC COMMENT

Ms. Dinah Kilgore stated that no one had signed up to make public comment.

ACTION AGENDA ITEM 5 - APPROVAL & SIGNING OF MINUTES FROM NOVEMBER 29, 2018 MEETING

Mr. Rosales made a motion to approve the November 29, 2018 Minutes as presented; Mr. Perez seconded; the vote was called and was approved.

ACTION AGENDA ITEM 6 - REVIEW AND APPROVAL OF FINANCIAL REPORT - OCTOBER, 2018

Ms. Rosa Goldmann, EPCAD Chief Financial Officer, presented the financial report for October, 2018. EPCAD's financial reports contain the balance sheet; report of revenues, expenditures, and changes in cash balance (in actual-to-budget); the investment report; and the notes to the financial report.

Ms. Goldmann stated that the Vehicle Insurance account was over-budget by \$2,150.56 and the Bonding/General Insurance was over-budget by \$2,963.90 for the month of October, 2018.

Ms. Goldmann further stated that as of October, 2018, the Litigation Reserve has \$676,876.14.

Mr. Perez made a motion to accept the financial reports for October, 2018 as presented; Mr. Trimble seconded; the vote was called and was approved.

AGENDA ITEM 7 - MONTHLY HEALTH BENEFIT REPORT- OCTOBER, 2018

Ms. Goldmann presented the Health and Dental Insurance Plan Report for October, 2018.

The October activity is as follows:

- Deposits: \$102,390.80
- Other Expenses: \$20.94
- Claims Paid: \$132,205.58
- Balance: \$412,376.51

Ms. Kilgore stated that EPCAD staff will be including a two-year history, plus the current year in future Board packets.

Mr. Rosales inquired if September, 2018 deposits were the standard.

Ms. Goldmann replied that it was a stop-loss reimbursement to EPCAD from the insurance policy. She also stated that there was a stop-loss reimbursement in July, 2018.

Ms. Kilgore further added that the increase is a result of the stop-loss rebate from the insurance policy.

With no further questions, this concluded Ms. Goldmann's report.

AGENDA ITEM 8 - TAXPAYER LIAISON REPORT

Ms. Tracy Carter, EPCAD Taxpayer Liaison Officer (TLO), stated that an ARB member who resigned in January, 2019, was replaced.

Ms. Carter provided the Board with a packet compiled by the State Comptroller included statewide property owner comments and suggestions from the Appraisal Review Board (ARB) survey review.

Property owners rated the ARB in the following categories:

Courteous	98.8%
Attentive	92.9%
Knowledgeable	85.3%
Organized	92.2%
Fair	76.5%

Property owners rated the ARB hearing process in the following categories:

Informative hearing procedures	90.5%
Procedures followed	94.4%
Prompt service	94.9%
Reasonable time to present evidence	89.4%
Evidence considered thoughtfully	77.2%
Protest determination stated clearly	89.8%

Ms. Carter continued that 82.5% of the completed responses rated the ARB overall as good and excellent.

With no questions from the Board, this concluded Ms. Carter's report.

AGENDA ITEM 9 - CHIEF APPRAISER REPORT

Ms. Kilgore, EPCAD Chief Appraiser, informed the Board of the following:

EPCADs appraisers will complete fieldwork in four to six weeks.

Ms. Kilgore commented that the ARB will meet January 22 – 25, and 28, 2019 to hear late and a few timely protests.

Ms. Kilgore reminded the Board that on January 29 - 31, 2019, the City Tax Office will have a mobile kiosk in the EPCAD parking lot to accept property tax payments. Ms. Carter, TLO, will be available to guide taxpayers who need assistance to access their property account information on public-use computers located in the EPCAD Deeds and Exemptions Department.

Ms. Kilgore informed the Board that on February 21, 2019, Attorney Robert Mott will present the Board of Directors' training workshop. Appraisal districts from the surrounding region will be notified and invited to attend the training.

Ms. Kilgore stated that EPCAD is offering several courses taught by EPCAD's approved instructors. From August, 2008 to December, 2018, seven courses have been taught. In 2019, twelve to fourteen courses will be taught. In January, 2019, Sales Comparison, Income Approach, and Cost Approach will be taught. Several appraisers from the surrounding region are attending the courses.

EPCAD restrooms are remodeled and the first-floor tile is complete.

In December, 2018, EPCAD submitted the Clerical Error list of the Property Value Study (PVS) to the State Comptroller's office.

In February, 2019, the Methods and Assistance Program (MAPs) reviewer will be onsite.

Ms. Kilgore distributed several news articles of interest and three brochures created in-house regarding Appraising Property, Filing a Protest, and Homestead Exemption.

Mr. Taylor made a comment that he came to EPCAD with his grandchildren to show them his picture while the first floor was being remodeled and he noticed that his picture was not on the front lobby. Ms. Kilgore replied that EPCAD will call him when it is on the front lobby so he can come and take a picture to provide a picture for his grandchildren.

With no further questions from the Board, this concluded Ms. Kilgore's report.

Chairwoman Ms. Searls suspended regular session at 5:36 p.m. to proceed into Executive Session

**AGENDA ITEM 10 - EXECUTIVE SESSION UNDER THE AUTHORITY OF TEX.GOV'T.
CODE § 551.07 & 551.074 TO DISCUSS LEGAL & PERSONNEL MATTERS**

- A. Chief Appraiser Evaluation
- B. Discuss with Attorney pending lawsuits

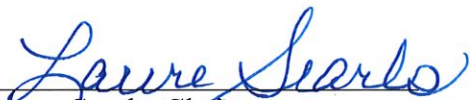
ACTION AGENDA ITEM 11 - DISCUSSION AND POSSIBLE ACTION REGARDING A - B AS LISTED IN PREVIOUS ITEM

Ms. Searls stated Ms. Kilgore had an excellent evaluation, with a median of 2.78 out of 3.00.

Ms. Searls further thanked the Board for turning in their evaluations on time and commented that the board would like to see some changes going further.


No action taken on item A - B, and with no further business to come before the Board, the meeting adjourned at 8:51 p.m.

The next EPCAD Board of Directors' meeting is scheduled for February 21, 2019 at 5:00 p.m.



Laure Searls, Chairwoman
El Paso Central Appraisal District
Board of Directors

ATTEST:



Vincent Perez, Secretary
El Paso Central Appraisal District
Board of Directors



EL PASO CENTRAL APPRAISAL DISTRICT

BALANCE SHEET
October 31, 2018

Assets

Cash in Bank	667,806.05	
Investments	6,081,110.55	
Petty Cash	150.00	
Total Cash		<u>6,749,066.60</u>

Accrued Interest Receivable	5,345.29	
Prepaid Expenses	62,293.75	<u>67,639.04</u>

Total Current Assets 6,816,705.64

Building	2,354,796.59	
Building Accum Deprec	(810,738.18)	1,544,058.41
Building Refit	637,114.19	
Bldg Refit Accum Deprec	(637,112.19)	2.00
Furniture & Equipment	673,604.58	
Furn & Equip Accum Deprec	(579,762.54)	93,842.04
Computer Equipment	886,448.24	
Computer Equip Accum Deprec	(805,569.61)	80,878.63
Vehicles	390,201.23	
Vehicles Accum Deprec	(206,527.52)	183,673.71
CAMA System	1,378,742.00	
CAMA Sys Accum Deprec	(1,378,738.00)	4.00
Building Improvements	1,720,222.91	
Building Improv Accum Deprec	(790,755.18)	929,467.73
Building Equipment	154,057.32	
Buld Equip Accum Deprec	(123,489.70)	<u>30,567.62</u>

Total Fixed Assets 2,862,494.14

Deferred Outflow Res-Pension 982,766.77

Total Assets 10,661,966.55

Liabilities and Fund Balance

Accounts Payable	508,847.11	
Accrued Expenses	206,174.98	
Accrued Payroll Payable	785,748.19	
TCDRS Payable	94,273.33	
Dep. Personal Life Ins & Cobra	69.57	
Cafeteria 125	(104.73)	
Refund due to Taxing Entities-Est.	950,000.00	
Total Current Liabilities		<u>2,545,008.45</u>

TCDRS Net Pension Liability	972,050.00	
Deferred Inflow Res-Pension	836,735.00	
TCDRS Expense-Allowance	266,730.37	<u>2,075,515.37</u>

TOTAL LIABILITIES 4,620,523.82

Reserved Encumbrance 676,876.14
Fund Balance 5,364,566.59

TOTAL LIABILITIES AND FUND BALANCE 10,661,966.55

EL PASO CENTRAL APPRAISAL DIST
REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE
For Month Ending October 31, 2018

	October	YTD	YTD Budget	Variance
Revenues				
Revenues from Taxing Entities	3,915,942.70	3,915,942.70	3,915,942.70	0.00
Interest Income	10,399.31	10,399.31	10,000.00	399.31
Miscellaneous Income	280.45	280.45	200.00	80.45
Rendition Penalty Income	908.87	908.87	900.00	8.87
Total Revenue	3,927,531.33	3,927,531.33	3,927,042.70	488.63
EXPENDITURES				
Wages and Salaries	694,506.57	694,506.57	694,506.57	0.00
Payroll Related Expenses	278,933.29	278,933.29	278,933.29	0.00
Payroll tax-mandatory	44,623.16	44,623.16	44,623.16	0.00
Computer Expense	70.37	70.37	100.00	29.63
Software, Support, Licensing	378,401.61	378,401.61	378,401.61	0.00
Vehicles - Insurance	12,150.56	12,150.56	10,000.00	(2,150.56)
Vehicles - Gas/Oil/Maintenance	8,331.74	8,331.74	8,331.74	0.00
Building - Utilities	16,728.80	16,728.80	16,728.80	0.00
Building - Maintenance	9,679.80	9,679.80	9,679.80	0.00
Building - Janitorial	797.90	797.90	797.90	0.00
Assets	0.00	0.00	0.00	0.00
F/E - Lease	12,008.28	12,008.28	12,008.28	0.00
F/E - Maintenance	34,957.08	34,957.08	34,957.08	0.00
Small Furn & Equip	1,406.18	1,406.18	1,406.18	0.00
Paper, supplies, etc	6,465.61	6,465.61	6,465.61	0.00
Printing	328.00	328.00	400.00	72.00
Advertising Req. by Law	0.00	0.00	0.00	0.00
Advertising Other	0.00	0.00	0.00	0.00
Postage/Mailing	(12.62)	(12.62)	0.00	12.62
Education, dues	19,017.75	19,017.75	19,017.75	0.00
Bonding/General Insurance	24,375.90	24,375.90	21,412.00	(2,963.90)
Audit & Consultation	0.00	0.00	0.00	0.00
Chief Appraiser-Education, dues	2,585.87	2,585.87	2,585.87	0.00
BOD - Education	0.00	0.00	0.00	0.00
Books, Publications, Subscriptn	1,456.98	1,456.98	1,456.98	0.00
Legal Fees	54,721.34	54,721.34	54,721.34	0.00
Arbitration	450.00	450.00	450.00	0.00
Appraisal Review Board	16,400.00	16,400.00	16,400.00	0.00
Taxpayer Liaison Officer-Expen	3,496.98	3,496.98	3,496.98	0.00
Professional Services	117,745.29	117,745.29	117,745.29	0.00
Supplemental Help/Temps	1,864.80	1,864.80	1,864.80	0.00
Interest Expense	0.00	0.00	0.00	0.00
Contingency Fund	0.00	0.00	0.00	0.00
Encumbured Fund - Litigation	0.00	0.00	0.00	0.00
Total Expenditures	1,741,491.24	1,741,491.24	1,736,491.03	
Excess Revenue over Expenditures	2,186,040.09	2,186,040.09		

El Paso Central Appraisal District

INVESTMENT REPORT

October 31, 2018

Institution	Type	Issue Date	Maturity Date	Amount	Interest Rate	Interest Earned	Accrued
Wells Fargo	WF Gov MMF Sel		none	903,278.86	2.060%	4,435.91	
Wells Fargo	JP Morgan US Gov		none	164,651.13	2.030%	283.23	
Wells Fargo	UST T Bill	10/11/2018	11/8/2018	1,645,000.00	2.090%		1,906.92
Wells Fargo	UST T Bill	10/11/2018	12/13/2018	1,482,000.00	2.080%		1,706.30
Wells Fargo	UST T Bill	10/11/2018	1/10/2019	1,900,000.00	2.180%		1,732.07
				6,084,929.99		4,719.14	5,345.29

Executive Director/Chief Appraiser

Chief Financial Officer

NOTE TO OCT., 2018 FINANCIAL REPORT

Over Budget:

Vehicle Insurance \$2,150.56 insurance higher than budgeted
 Bonding/General Ins. \$2,963.90 insurance higher than budgeted

Encumbered Funds:

* Litigation Reserve 676,876.14