



Minutes from March 18, 2021

The El Paso Central Appraisal District Board of Directors held its regular meeting on Thursday, March 18, 2021, at 5:00 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 eight (8) members present.

1. Tanny Berg - video
2. Freddy Khlayel-Avalos - video
3. Eduardo Mena - in-person
4. Walter Miller - in-person
5. Laure Searls - telephone
6. Chuck Taylor - in-person
7. Jackie York - in-person
8. David Stout - telephone

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

The 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 - PUBLIC COMMENT

Ms. Dinah Kilgore, EPCAD Executive Director/Chief Appraiser, stated that no one had signed up to make a public comment.

ACTION AGENDA ITEM 2

APPROVAL AND SIGNING OF MINUTES – FEBRUARY 18, 2021

Mr. Mena made a motion to approve the February 18, 2021 Minutes as presented; Ms. Searls seconded; the vote was called and approved.

ACTION AGENDA ITEM 3

REVIEW AND APPROVAL OF FINANCIAL REPORTS – DECEMBER 2020 AND JANUARY 2021

Ms. Kilgore presented the financial report for December 2020 and January 2021. 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. Kilgore stated as of December 2020, the Litigation Reserve account had a balance of \$429,826.89.

Ms. Kilgore stated as of January 2021, the janitorial account was over-budget \$825.68 due to the additional deep cleaning and sanitizing the building required. The Litigation Reserve account had a balance of \$429,826.89 for January 2021.

Ms. Searls moved to approve the financial reports for December 2020 and January 2021 as presented; Mr. Mena seconded; the vote was called and approved.

ACTION AGENDA 4

DISCUSSION AND POSSIBLE ACTION ON CONTRACT FOR DISASTER RECOVERY SERVICE

Mr. David L. Stone II, EPCAD Assistant Chief Appraiser, stated that for the last four years, EPCAD has had a contract with Premier Technology Advisors for disaster recovery services. The contract expires on April 30, 2021.

EPCAD is currently using Microsoft's Hyper-V for hardware virtualization, which has limited support among disaster recovery services.

The disaster recovery service will provide a fast fail-over environment providing business continuity for critical EPCAD IT infrastructure if the local data center becomes incapacitated.

EPCAD contacted three companies for disaster-recovery service quotes:

Company	Monthly Charge
Premier Technology Advisors	\$6,000.00
Spectrum Technologies	\$7,439.00
ANM	No quote

Ms. Kilgore informed the board that the expenditure for disaster recovery services is not in the current budget. However, it can be paid from the contingency account.

EPCAD staff recommends contracting with Premier Technology Advisors for four years.

- Premier Technology Advisors has the lowest annual cost.

- Premier Technology Advisors is eligible under the DIR contract (no bidding/RFP required).
- The solution provided by Premier Technology Advisors will also provide offsite backup and immutable backups. Immutable backups cannot be altered and are an important defense against ransomware.
- The contract with Premier Technology Advisors includes a one-time \$4,000 set-up fee.

The 2020-2021 amount budgeted for the contract is \$55,000.

The new contract would be \$10,722 over-budget for the remainder of the fiscal year. EPCAD staff would like to take the overage out of contingency fund account.

Mr. Mena asked why the company is charging a \$4,000 set-up fee.

Mr. Stone stated it is a unique program that needs to be set-up, reconfigured, and it has better technology.

Mr. Berg asked if EPCAD staff verifies the data is backed-up and where the back-up data is stored.

Mr. Stone replied EPCAD staff verifies the data twice a year and the data is stored offsite.

Ms. Kilgore added that the Texas State Comptroller rules mandate the data be stored offsite.

Mr. Taylor asked if EPCAD staff can back-out of the contract.

Mr. Stone answered EPCAD staff has 30 days to back-out of the contract.

Mr. Mena inquired if EPCAD can stay with the same contract.

Mr. Stone replied the existing contract does not offer everything that is required.

Mr. Mena moved to approve Premier Technology Advisors for four-years; Mr. Taylor seconded; the vote was called and approved.

AGENDA ITEM 5

TAXPAYER LIAISON REPORT

Ms. Tracy Carter, EPCAD Taxpayer Liaison Officer, had nothing to report.

ITEM 6 - CHIEF APPRAISER REPORT

Ms. Kilgore, EPCAD Executive Director/Chief Appraiser, informed the board:

- EPCAD staff and visitors are required to wear a mask inside the building. Maintenance disinfects the building throughout the day. More visitors will be allowed into the EPCAD building.
- Notices of Value will be mailed beginning April 2, 2021.
- The Preliminary Appraisal Roll will be delivered to entities on April 30, 2021.
- Ms. Dinah Kilgore, Executive Director/ Chief Appraiser, Mr. David Stone, Assistant Chief Appraiser, and Mr. James Thompson, Director of Appraisal Services, will meet with taxing entity financial staff regarding the Notices of Value.
- Ms. Dinah Kilgore, Executive Director/ Chief Appraiser, Mr. J. Albert Molina, Director of Litigation and Appeals, and Mr. Tony Delgado, ARB/Procedures Manager, will meet with state legislators regarding issues that affect our region.
- There will be a new web page on the EPCAD website, www.EPCAD.org, that will allow property owners to enter their information into a call list and have an appraiser return their call.
- EPCAD staff is converting the first floor customer service area into a self-service area.
- EPCAD submitted the required documentation to file a protest to the Texas State Comptroller's office for the Property Value Study (PVS). EPCAD is asking that El Paso Independent School District and San Elizario School District confidence levels be at 95% or above.

**AGENDA ITEM 7 - EXECUTIVE SESSION UNDER THE AUTHORITY OF TEX GOV'T.
CODE § 551.071 & 551.074 TO DISCUSS LEGAL AND PERSONNEL MATTERS**

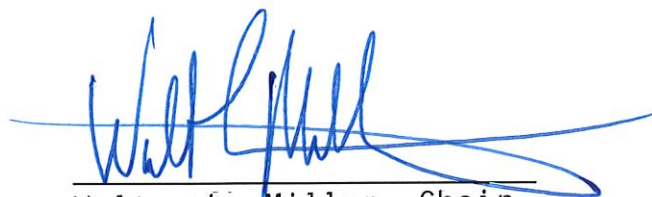
No item to discuss.

**ACTION AGENDA ITEM 8 - DISCUSSION AND POSSIBLE ACTION REGARDING
PREVIOUS ITEM**

No item to discuss.

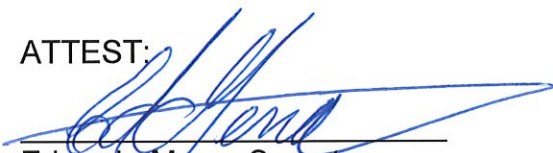
With no further business to come before the Board, the meeting adjourned at 5:24 p.m.

The next EPCAD Board of Directors' meeting is scheduled for Thursday, April 15, 2021,
at 5:00 p.m.



Walter L. Miller, Chair
El Paso Central Appraisal District
Board of Directors

ATTEST:



Eduardo Mena, Secretary
El Paso Central Appraisal District
Board of Directors

Date Approved: 5/20/2021



EL PASO CENTRAL APPRAISAL DISTRICT



BALANCE SHEET **December 31, 2020**

Assets

Cash in Bank	6,320,598.14	
Investments	1,975,818.81	
Petty Cash	150.00	
Total Cash		8,296,566.95
Prepaid Expenses	13,139.11	13,139.11
Total Current Assets		8,309,706.06

Building	2,354,796.59	
Building Accum Deprec	(886,831.27)	1,467,965.32
Building Refit	637,114.19	
Bldg Refit Accum Deprec	(637,112.19)	2.00
Furniture & Equipment	687,813.53	
Furn & Equip Accum Deprec	(625,536.31)	62,277.22
Computer Equipment	720,163.48	
Computer Equip Accum Deprec	(700,164.91)	19,998.57
Vehicles	563,125.03	
Vehicles Accum Deprec	(176,964.59)	386,160.44
CAMA System	1,378,742.00	
CAMA Sys Accum Deprec	(1,378,738.00)	4.00
Building Improvements	1,788,945.11	
Building Improv Accum Deprec	(967,521.53)	821,423.58
Building Equipment	280,835.38	
Build Equip Accum Deprec	(157,232.81)	123,602.57
Total Fixed Assets		2,881,433.70
Deferred Outflow Res-Pension		1,219,843.77
Total Assets		12,410,983.53

Liabilities and Fund Balance

Accounts Payable	(113,893.24)	
Accrued Expenses	103,471.96	
Accrued Payroll Payable	1,089,023.66	
TCDRS Payable	104,555.80	
Dep. Personal Life Ins & Cobra	(280.45)	
Refunds due to Taxing Entities	1,047,618.68	
Total Current Liabilities		2,230,496.41
TCDRS Net Pension Liability	383,402.00	
Deferred Inflow Res-Pension	1,075,219.00	
TCDRS Expense-Allowance	1,104,359.37	
TOTAL LIABILITIES		4,793,476.78
Reserved Encumbrance		429,826.89
Fund Balance		7,187,679.86
TOTAL LIABILITIES AND FUND BALANCE		12,410,983.53

EL PASO CENTRAL APPRAISAL DIST
REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE
For Month Ending December 31, 2020

	December	YTD	YTD Budget	Variance
Revenues				
Revenues from Taxing Entities	4,002,905.82	8,011,102.52	8,011,102.52	0.00
Interest Income	39.31	220.69	200.00	20.69
Miscellaneous Income	299.87	451.55	400.00	51.55
Rendition Penalty Income	5,234.94	9,935.75	9,000.00	935.75
Total Revenue	4,008,479.94	8,021,710.51	8,020,702.52	1,007.99
EXPENDITURES				
Wages and Salaries	671,508.04	1,957,974.47	2,021,520.58	63,546.11
Payroll Related Expenses	165,077.52	489,044.62	535,614.33	46,569.71
Payroll tax-mandatory	96,349.75	191,433.80	271,522.23	80,088.43
Computer Expense	0.00	1,462.05	3,600.00	2,137.95
Software, Support, Licensing	10,436.23	356,135.12	693,741.54	337,606.42
Vehicles - Insurance	0.00	12,522.44	14,000.00	1,477.56
Vehicles - Gas/Oil/Maintenance	1,646.14	9,927.66	11,000.00	1,072.34
Building - Utilities	12,242.62	37,884.37	50,000.01	12,115.64
Building - Maintenance	6,665.67	25,439.79	32,656.17	7,216.38
Building - Janitorial	0.00	4,265.24	4,500.00	234.76
Assets - Furniture	(346.09)	943.23	3,300.00	2,356.77
F/E - Lease	(539.21)	44,884.14	48,957.15	4,073.01
F/E - Maintenance	15,867.01	35,953.96	42,000.00	6,046.04
Small Furn & Equip	732.98	2,956.87	5,000.00	2,043.13
Paper, supplies, etc	2,800.10	11,982.08	15,532.08	3,550.00
Printing	908.00	1,276.94	5,247.08	3,970.14
Advertising Req. by Law	0.00	0.00	500.00	500.00
Advertising Other	0.00	1,865.04	3,109.75	1,244.71
Postage/Mailing	7.31	417.82	3,000.00	2,582.18
Education, dues	3,265.84	19,007.37	21,385.33	2,377.96
Bonding/General Insurance	142.00	25,516.50	27,531.00	2,014.50
Audit & Consultation	8,020.00	14,916.00	17,974.17	3,058.17
Chief Appraiser-Education, dues	(767.54)	790.87	2,500.00	1,709.13
BOD - Education	0.00	0.00	666.67	666.67
Books, Publications, Subscrip	677.39	4,452.36	5,700.00	1,247.64
Legal Fees	27,489.80	269,055.53	280,000.00	10,944.47
Arbitration	0.00	0.00	1,854.17	1,854.17
Appraisal Review Board	200.00	400.00	1,500.00	1,100.00
Taxpayer Liaison Officer-Expen	70.00	77.00	300.00	223.00
Professional Services	10,880.83	137,568.58	145,000.00	7,431.42
Supplemental Help/Temps	0.00	0.00	0.00	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	1,033,334.39	3,658,153.85	4,269,212.26	
Excess Revenue over Expenditures		<u>4,363,556.66</u>		

El Paso Central Appraisal District

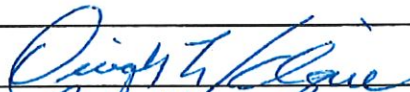
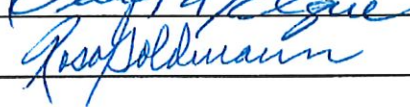
INVESTMENT REPORT

December 31, 2020

Institution	Type	Issue Date	Maturity Date	Amount	Interest Rate	Interest Earned	Accrued
Wells Fargo	WF Gov MMF Sel		none	1,756,220.62	0.020%	35.64	
Wells Fargo	JP Morgan US Gov		none	169,597.78	0.030%	3.29	
	Symbol						
W/F Advisors	GVIXX	11/20/2020	none	25,000.00	0.01%	0.19	
W/F Advisors	PISXX	11/20/2020	none	25,000.00	0.01%	0.19	
BBVA Compass							
				1,975,818.40		39.31	0.00

Executive Director/Chief Appraiser

Chief Financial Officer

NOTE TO DECEMBER, 2020 FINANCIAL REPORT

Over Budget:

Encumbered Funds:

- Litigation Reserve 429,826.89

429,826.89 Bal



EL PASO CENTRAL APPRAISAL DISTRICT



BALANCE SHEET **January 31, 2021**

Assets

Cash in Bank	1,898,176.45	
Investments	5,185,860.33	
Petty Cash	150.00	
Total Cash		7,084,186.78

Accrued Interest Receivable	227.38	
Prepaid Expenses	17,229.11	17,456.49

Total Current Assets

7,101,643.27

Building	2,354,796.59	
Building Accum Deprec	(889,757.93)	1,465,038.66
Building Refit	637,114.19	
Bldg Refit Accum Deprec	(637,112.19)	2.00
Furniture & Equipment	687,813.53	
Furn & Equip Accum Deprec	(627,693.42)	60,120.11
Computer Equipment	729,515.47	
Computer Equip Accum Deprec	(700,937.40)	28,578.07
Vehicles	563,125.03	
Vehicles Accum Deprec	(181,265.17)	381,859.86
CAMA System	1,378,742.00	
CAMA Sys Accum Deprec	(1,378,738.00)	4.00
Building Improvements	1,788,945.11	
Building Improv Accum Deprec	(973,555.11)	815,390.00
Building Equipment	280,835.38	
Build Equip Accum Deprec	(158,413.83)	122,421.55
Total Fixed Assets		2,873,414.25
Deferred Outflow Res-Pension		1,219,843.77

Total Assets

11,194,901.29

Liabilities and Fund Balance

Accounts Payable	162,048.23	
Accrued Expenses	103,471.96	
Accrued Payroll Payable	820,096.76	
TCDRS Payable	152,427.10	
457 IRA - Nationwide	205.00	
457 ROTH - Nationwide	545.00	
Dep. Personal Life Ins & Cobra	(146.29)	
Cafeteria 125	0.02	
Refunds due to Taxing Entities	1,047,618.68	

Total Current Liabilities 2,286,266.46

TCDRS Net Pension Liability	383,402.00
Deferred Inflow Res-Pension	1,075,219.00
TCDRS Expense-Allowance	1,104,359.37

TOTAL LIABILITIES

4,849,246.83

Reserved Encumbrance
Fund Balance

429,826.89
5,915,827.57

TOTAL LIABILITIES AND FUND BALANCE

11,194,901.29

EL PASO CENTRAL APPRAISAL DIST
REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE
For Month Ending January 31, 2021

	January	YTD	YTD Budget	Variance
Revenues				
Revenues from Taxing Entities	5,290.81	8,016,393.33	8,016,393.33	0.00
Interest Income	268.90	489.59	400.00	89.59
Miscellaneous Income	26.28	477.83	400.00	77.83
Rendition Penalty Income	8,640.12	18,575.87	18,000.00	575.87
Total Revenue	14,226.11	8,035,936.62	8,035,193.33	743.29
EXPENDITURES				
Wages and Salaries	611,000.20	2,568,974.67	2,721,520.58	152,545.91
Payroll Related Expenses	191,842.45	680,887.07	736,469.69	55,582.62
Payroll tax-mandatory	67,744.45	259,178.25	373,343.06	114,164.81
Computer Expense	780.15	2,242.20	4,600.00	2,357.80
Software, Support, Licensing	154,580.92	510,716.04	717,766.37	207,050.33
Vehicles - Insurance	0.00	12,522.44	14,000.00	1,477.56
Vehicles - Gas/Oil/Maintenance	1,681.83	11,609.49	13,000.00	1,390.51
Building - Utilities	10,507.63	48,392.00	68,750.00	20,358.00
Building - Maintenance	7,146.85	32,586.64	44,558.39	11,971.75
Building - Janitorial	3,700.44	7,965.68	7,140.00	(825.68)
Assets - Furniture	0.00	943.32	3,300.00	2,356.68
Assets - Computer Equipment	9,351.99	9,351.99	10,000.00	648.01
F/E - Lease	17,805.93	62,690.07	72,773.23	10,083.16
F/E - Maintenance	4,475.87	40,429.83	50,000.00	9,570.17
Small Furn & Equip	1,704.08	4,660.95	12,012.50	7,351.55
Paper, supplies, etc	5,228.00	17,210.08	21,532.08	4,322.00
Printing	357.00	1,633.94	9,161.81	7,527.87
Advertising Req. by Law	5,080.20	5,080.20	8,500.00	3,419.80
Advertising Other	0.00	1,865.04	3,109.75	1,244.71
Postage/Mailing	12,105.30	12,523.12	24,695.81	12,172.69
Education, dues	1,199.32	20,206.69	42,385.33	22,178.64
Bonding/General Insurance	0.00	25,516.50	27,531.00	2,014.50
Audit & Consultation	890.00	15,806.00	19,974.17	4,168.17
Chief Appraiser-Education,dues	0.00	790.87	3,500.00	2,709.13
BOD - Education	0.00	0.00	666.67	666.67
Books, Publications, Subscrip	955.88	5,408.24	6,700.00	1,291.76
Legal Fees	45,849.55	314,905.08	325,000.00	10,094.92
Arbitration	0.00	0.00	1,854.17	1,854.17
Appraisal Review Board	15,125.00	15,525.00	26,500.00	10,975.00
Taxpayer Liaison Officer-Expen	0.00	77.00	400.00	323.00
Professional Services	106,684.91	244,253.49	255,000.00	10,746.51
Supplemental Help/Temps	2,261.00	2,261.00	5,000.00	2,739.00
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	1,278,058.95	4,936,212.89	5,630,744.61	
Excess Revenue over Expenditures		<u>3,099,723.73</u>		

El Paso Central Appraisal District

INVESTMENT REPORT

January 31, 2021

Institution	Type	Issue Date	Maturity Date	Amount	Interest Rate	Interest Earned	Accrued
Wells Fargo	WF Gov MMF Sel		none	1,756,257.60	0.030%	36.98	
Wells Fargo	JP Morgan US Gov		none	169,601.52	0.030%	3.74	
	Symbol						
W/F Advisors	GVIXX	11/20/2020	none	25,000.61	0.01%	0.41	
W/F Advisors	PISXX	11/20/2020	none	25,000.60	0.01%	0.39	
BBVA Compass	CD	1/14/2021	03/17/2021	1,410,000.00	0.15%		99.88
BBVA Compass	CD	1/14/2021	4/14/2021	1,800,000.00	0.15%		127.50
				<u>5,185,860.33</u>		<u>41.52</u>	<u>227.38</u>

Executive Director/Chief Appraiser

Chief Financial Officer

NOTE TO JANUARY, 2021 FINANCIAL REPORT

Over Budget:

Building- Janitorial - \$ 825.68 - Due to additional deep clean & Sanitize Building - Covid-19

Encumbered Funds:

- Litigation Reserve 429,826.89

429,826.89 Bal