



## Minutes from October 20, 2022

The El Paso Central Appraisal District Board of Directors held its regular meeting on Thursday, October 20, 2022, at 5:33 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 five members present.

1. Tanny Berg
2. Shane Haggerty
3. Eduardo Mena
4. Cynthia Ramirez
5. David Stout

Attorney Carmen Hegeman of Dunbar, Armendariz, Hegeman Law Firm, EPCAD's 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 Chief Appraiser, stated that no one had signed up to make public comment.

### **ACTION AGENDA ITEM 5 – DISCUSSION AND POSSIBLE ACTION REGARDING THE 2023 TAAD REGIONAL 19 TRUSTEE**

Ms. Kilgore informed the Board that every region in Texas has a trustee at the Texas Association of Appraisal Districts (TAAD). El Paso County and Hudspeth County are in Region 19. The Hudspeth Chief Appraiser and the Hudspeth Board members are not interested in being a TAAD regional trustee. Ms. Kilgore is the current TAAD Regional 19 Director. However, her term is up, and she can no longer serve.

Ms. Kilgore recommended that Mr. Stone serve as the 2023 TAAD Regional 19 Trustee.

Mr. Berg made a motion to allow Mr. Stone to serve as the 2023 TAAD Region 19 trustee; Mr. Stout seconded; the vote was called and approved.

#### **ACTION AGENDA ITEM 6 – DISCUSSION AND POSSIBLE ACTION REGARDING THE DECEMBER 2022 BOARD OF DIRECTORS’ MEETING**

Ms. Kilgore informed the Board that, historically, the Board does not meet in December. EPCAD meets at least once each quarter, as required by the Property Tax Code. The By-Laws state that the cancellation of a meeting has to be decided by the Board.

Ms. Kilgore requested to cancel the December 2022 Board of Directors’ meeting.

Mr. Berg made a motion to approve the cancellation of the December 2022 board meeting; Ms. Ramirez seconded; the vote was called and approved.

#### **ACTION AGENDA ITEM 7 – DISCUSSION AND POSSIBLE ACTION REGARDING THE AMOUNT EXECUTIVE DIRECTOR MAY PURCHASE WITHOUT BOARD APPROVAL; INCREASING FROM \$25,000 TO \$50,000**

Ms. Kilgore stated that, under government regulations, the Executive Director can approve contracts under \$50,000. Twelve years ago, the EPCAD Board approved that the Executive Director may make purchases from \$15,000 to \$25,000. Ms. Kilgore will inform the Board whenever funds are transferred from accounts.

Mr. Berg requested that the Board be informed of any purchases that are not budgeted or on any new contracts.

Mr. Berg made a motion to increase the amount the Executive Director may purchase without Board approval, from \$25,000 to \$50,000; Mr. Haggerty seconded; the vote was called and approved.

#### **ACTION AGENDA ITEM 8 – DISCUSSION AND POSSIBLE ACTION REGARDING EPCAD’S PROPOSED 2023 HOLIDAY SCHEDULE**

Ms. Kilgore informed the Board that the 2023 proposed holiday schedule has fourteen holidays. The 2022 approved holiday schedule contained fifteen holidays.

Mr. Stout recommended January 2, 2023, in observance of New Year's Day.

Mr. Stout made a motion to approve the EPCAD 2023 holiday schedule with the addition of January 2, 2023, in observance of New Year’s Day; Mr. Haggerty seconded; the vote was called and approved.

## **ACTION AGENDA ITEM 9 –**

### **DISCUSSION AND POSSIBLE ACTION TO PURCHASE JUST APPRAISED BPP APPLICATION**

Ms. Kilgore elaborated on how the Just Appraised business personal property software will allow EPCAD staff to scan renditions quicker and the public to file their own renditions. The rendition information will be stored on EPCAD's computer servers.

The 2022-2023 budget has \$50,000 allocated for PACS customization that can be utilized for this purchase. The total cost for 2023 is \$41,500.00.

EPCAD staff recommends the purchase of Just Appraised for a one-year contract.

Mr. Berg made a motion to approve the purchase of Just Appraised; Mr. Haggerty seconded; the vote was called and approved.

## **ACTION AGENDA ITEM 2 – APPROVAL AND SIGNING OF MINUTES FROM SEPTEMBER 15, 2022 MEETING**

Mr. Berg made a motion to approve the September 15, 2022 Minutes as presented; Ms. Ramirez seconded; the vote was called and passed.

## **ACTION AGENDA ITEM 3 - REVIEW AND APPROVAL OF FINANCIAL REPORTS FOR AUGUST 2022**

Mr. Berg made a motion to approve the financial reports for August 2022, subject to audit; Ms. Ramirez seconded; the vote was called and passed.

Ms. Kilgore added that Peña and Associates, the auditing firm, has started gathering information from the accounting department.

Mr. Stout excused himself from the meeting at 5:46 p.m.

## **AGENDA ITEM 12 – EXECUTIVE SESSION UNDER THE AUTHORITY OF TEX GOV'T. CODE § 551.071 & 551.074 TO DISCUSS LEGAL AND PERSONNEL MATTERS**



**ACTION AGENDA ITEM 13 – DISCUSSION AND POSSIBLE ACTION REGARDING  
PREVIOUS LISTED ITEM**

No action was taken on item 12.

With no further business to come before the Board, the meeting was adjourned at 5:46 p.m.

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

ATTEST:



Tanny Berg, Secretary  
El Paso Central Appraisal District  
Board of Directors  
Date Approved: 11/17/22



EL PASO CENTRAL APPRAISAL DISTRICT

**BALANCE SHEET****August 31, 2022****Assets**

Cash in Bank	609,730.29	
Investments	5,332,047.28	
Petty Cash	150.00	
Total Cash		5,941,927.57
Prepaid Expenses	123,312.60	123,312.60
<b>Total Current Assets</b>		<b>6,065,240.17</b>
Building	2,354,796.59	
Building Accum Deprec	(945,364.42)	1,409,432.17
Building Refit	637,114.19	
Bldg Refit Accum Deprec	(637,112.19)	2.00
Furniture & Equipment	664,570.34	
Furn & Equip Accum Deprec	(605,829.93)	58,740.41
Computer Equipment	700,259.95	
Computer Equip Accum Deprec	(597,285.63)	102,974.32
Vehicles	631,289.63	
Vehicles Accum Deprec	(199,129.43)	432,160.20
CAMA System	1,378,742.00	
CAMA Sys Accum Deprec	(1,378,738.00)	4.00
Building Improvements	1,806,945.81	
Building Improv Accum Deprec	(1,087,291.41)	719,654.40
Building Equipment	280,835.35	
Build Equip Accum Deprec	(183,587.84)	97,247.51
<b>Total Fixed Assets</b>		<b>2,820,215.01</b>
Deferred Outflow Res-Pension		2,054,835.77
<b>Total Assets</b>		<b>10,940,290.95</b>

**Liabilities and Fund Balance**

Accounts Payable	490,752.93	
Accrued Expenses	10,500.00	
Accrued Payroll Payable	990,217.17	
TCDRS Payable	116,425.95	
Dep. Personal Life Ins & Cobra	(5,229.73)	
Cafeteria 125	0.06	
<b>Total Current Liabilities</b>		<b>1,602,666.38</b>
TCDRS Net Pension Liability		1,076,381.00
Deferred Inflow Res-Pension		850,558.00
TCDRS Expense-Allowance		1,471,033.37
<b>TOTAL LIABILITIES</b>		<b>5,000,638.75</b>
Reserved Encumbrance		854,421.81
Fund Balance		5,085,230.39
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>10,940,290.95</b>

**EL PASO CENTRAL APPRAISAL DIST**  
**REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE**  
**For Month Ending August 31, 2022**

	August	YTD	YTD Budget	Variance
<b>Revenues</b>				
Revenues from Taxing Entities	0.00	18,037,132.49	18,037,132.49	0.00
Interest Income	6,690.87	15,905.39	15,000.00	905.39
Miscellaneous Income	280.57	2,460.77	460.77	2,000.00
Rendition Penalty Income	799.86	88,891.59	88,000.00	891.59
<b>Total Revenue</b>	<b>7,771.30</b>	<b>18,144,390.24</b>	<b>18,140,593.26</b>	<b>3,796.98</b>
<b>EXPENDITURES</b>				
Wages and Salaries	752,920.66	7,810,927.87	8,176,934.35	366,006.48
Payroll Related Expenses	183,123.11	2,216,633.80	2,254,570.02	37,936.22
Payroll tax-mandatory	83,411.52	929,040.88	974,857.35	45,816.47
Computer Expense	3,023.70	8,518.31	9,500.00	981.69
Software, Support, Licensing	62,577.05	830,190.14	937,000.00	106,809.86
Vehicles - Insurance	0.00	13,069.68	16,500.00	3,430.32
Vehicles - Gas/Oil/Maintenance	1,106.39	24,465.93	36,500.00	12,034.07
Building - Utilities	21,183.50	179,950.54	187,390.68	7,440.14
Building - Maintenance	9,193.95	94,729.99	125,846.50	31,116.51
Building - Janitorial	160.45	10,968.14	7,140.00	(3,828.14)
Assets - Furniture Equipment	14,065.15	22,632.78	9,000.00	(13,632.78)
Assets - Computer Equipment	18,614.16	69,069.83	50,580.00	(18,489.83)
Assets - Strategic Plan - Vehicles	0.00	154,960.10	150,000.00	(4,960.10)
Assets - Building Improvements	0.00	8,900.00	9,000.00	100.00
F/E - Lease	19,865.73	234,130.86	260,177.84	26,046.98
F/E - Maintenance	6,111.49	90,040.28	103,000.00	12,959.72
Small Furn & Equip	14,037.23	47,308.39	55,000.00	7,691.61
Paper, supplies, etc	11,933.86	66,076.16	69,338.67	3,262.51
Printing	708.00	29,337.70	33,000.00	3,662.30
Advertising Req. by Law	0.00	11,287.98	18,750.00	7,462.02
Advertising Other	2,883.33	29,535.49	36,000.00	6,464.51
Postage/Mailing	87,308.29	309,079.35	232,723.50	(76,355.85)
Education, dues	44,724.24	188,088.98	179,719.00	(8,369.98)
Bonding/General Insurance	71.00	28,146.05	27,606.00	(540.05)
Audit & Consultation	0.00	18,644.13	23,474.17	4,830.04
Chief Appraiser-Education, dues	2,254.96	10,905.08	18,618.75	7,713.67
BOD - Education	1,957.41	5,816.98	7,500.00	1,683.02
Books, Publications, Subscrip	356.64	21,976.56	17,816.00	(4,160.56)
Legal Fees	35,337.51	686,778.19	641,200.00	(45,578.19)
Arbitration	0.00	8,700.00	24,716.66	16,016.66
Appraisal Review Board	39,125.00	398,867.92	336,900.00	(61,967.92)
Taxpayer Liaison Officer-Expen	1,652.32	5,882.53	5,400.00	(482.53)
Professional Services	53,893.71	1,223,293.51	1,345,000.00	121,706.49
Supplemental Help/Temps	3,758.40	82,756.25	51,200.00	(31,556.25)
Interest Expense	0.00	0.00	0.00	0.00
Contingency Fund	0.00	0.00	0.00	0.00
Encumbered Fund - Litigation	(35,337.51)	(45,578.19)	0.00	45,578.19
<b>Total Expenditures</b>	<b>1,440,021.25</b>	<b>15,825,132.19</b>	<b>16,431,959.49</b>	
<b>Excess Revenue over Expenditures</b>		<b>2,319,258.05</b>		

# El Paso Central Appraisal District

## INVESTMENT REPORT

August 31, 2022

Institution	Type	Issue Date	Maturity Date	Amount	Interest Rate	Interest Earned	Accrued
W/F Securities	WF Gov MMF Sel		none	1,511,071.47	2.060%	1,894.19	
W/F Securities	JP Morgan US Gov		none	170,171.33	2.000%	213.40	
W/F Advisors	WF Fed. Hermes Gov MM		none	3,650,804.48	1.51%	4,583.28	
				<u>5,332,047.28</u>		<u>6,690.87</u>	<u>0.00</u>

Executive Director/Chief Appraiser

Chief Financial Officer

*Gregory L. Kilgore*  
*Rosa Goldmann*

### NOTE TO AUGUST, 2022 FINANCIAL REPORT

#### Overall Expenses lower than Budget

#### Over Budget Accounts:

✓ Building Janitorial	\$160.45	due to extra cleaning and higher cost of supplies
✓ Assets: Furniture Equipment	\$13,632.78	additional furniture needed due to increase in staff
Assets: Computer Equipment	\$18,489.83	replaced server used to stream video to TVs in waiting areas, and 10 Apple iPads for BPP appraisers for on the field work
Postage/Mailing	\$76,355.85	Increase in protests & hearings caused Increase in Board orders, which go via certified mail. Required mail of postcards cost more than budgeted.
Education, dues	\$8,369.98	purchased People Manager Qualification for management training
Bonding / General Insurance	\$71.00	notary replacement
Books, Publication, Subscriptions	\$356.64	Enhanced Real Estate Report not budgeted
Appraisal Review Board	\$39,125.00	increase in protests / hearings
Taxpayer Liaison Officer Exp	\$482.53	cost of conferences attended higher than budgeted
Supplemental Help/ Temps	\$3,758.40	to cover vacancies.

#### Encumbered Funds:

-	Litigation Reserve	900,000.00
	July	(10,240.68)
	Aug.	(35,337.51)

854,421.81 Bal