

# GUADALUPE APPRAISAL DISTRICT



Main Office  
3000 N. Austin St.  
Seguin, Texas 78155  
(830) 303-3313 Opt. 1  
(830) 372-2874 (Fax)  
gadprotest@guadalupcad.org

Schertz Substation  
1052 FM 78, Ste. 103  
Schertz, Texas 78154  
(830) 303-3313 Opt. 0  
(877) 254-0888 (Fax)

## REGULAR SESSION OF THE BOARD OF DIRECTORS

April 6, 2022

### 1. CALL TO ORDER

Mr. Dunn called the meeting to order at 5:30 p.m.

### 2. ROLL CALL

All members were in attendance except Mr. Amador. Others present were Tavie Murphy, Erich Strey and Peter Snaddon. Mr. Amador joined the meeting at 5:34 p.m.

3. CITIZENS' COMMENTS – Mr. Sibert read some of the tax code related to abuse of office to the Board, saying the officers were breaking the law by oppression, misuse of property, defrauding etc.

4. DISCUSSION: TAXPAYER LIAISON REPORT – Mrs. Murphy said all the members of the ARB have taken the courses required by the Comptroller's office. New member did a couple extra classes. This is the year to update the procedures and Mr. Armstrong is helping with that.

5. ACTION: APPROVAL OF MINUTES OF THE REGULAR MEETING HELD MARCH 9, 2022 – Mr. Lievens made a motion to approve the minutes of the regular meeting held March 9, 2022. Mr. Amador seconded the motion, and passed unanimously.

6. ACTION: APPROVAL OF FINANCIAL STATEMENT FOR FEBRUARY 2022 – Snaddon said the District is on track with the expenses for February. Mr. Amador made a motion to approve the financial statement for February 2022. Mrs. Sever seconded the motion, and passed unanimously.

7. DISCUSSION/ACTION: PRESENTATION AND APPROVAL OF 2021 G.A.D. AUDIT REPORT BY ARMSTRONG, VAUGHAN, & ASSOCIATES, P.C. – Debbie Fraser of Armstrong, Vaughan & Associates presented the audit to the Board. Mrs. Fraser said the records were fairly stated and materially correct. Mrs. Fraser went on to say that the District's statement of net position indicates total assets were \$2,976,203. The long-term liabilities \$1,464,258 including net pension liability of \$573,832. Total net position was \$1,831,106 of that 1.2 million of that is unrestricted and available for future use. Mrs. Fraser stated that the District's total assets on the Balance Sheet are \$2,335,949. Total liabilities \$806,345. Mrs. Fraser said the District's fund balance was \$1.5 million and \$1,042,196 is non-restricted. The District budgeted \$3,544,295 and received \$3,345,660, the difference is the fund balance for 2020 that was returned to the entities. Personal Services Expenditures was \$2,559,457 and 2.3 million was spent, leaving a positive variance of \$251,646. Operational Supplies and Expenditures were \$338,922 and the District spent \$270,409, leaving a positive variance of \$68,513. Professional, Data Processing, Capital Outlay made up the remainder of expenditures leaving the District's total expenditures at a budgeted amount of \$3,543,374 and the actual amount spent at \$3,151,468 with a positive variance of \$391,906. The District had an excess of \$194,192 in funds which increased the fund balance to \$1,529,604. Pension liability is \$573,832 and is 92.2% funded. Actuarially determined contribution was \$205,352 and the District actually paid in \$3,660 more than required to the pension fund. Mr. Amador made a motion to approve the 2021 G.A.D. Audit Report. Mrs. Sever seconded the motion, and passed unanimously.

8. EXECUTIVE SESSION: For a private consultation with the Board's Attorney with respect to pending or contemplated litigation, settlement offers, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, clearly conflicts with this chapter, authorized and pursuant to Texas Government Code (Sec. 551-071). – The Board did not go into executive session.

9. **EXECUTIVE SESSION:** The Board may retire to executive session to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee, authorized and pursuant to Texas Government Code (Sec. 551-074) – The Board went into executive session at 5:58 p.m. and reconvened into regular session at 6:55 p.m.

10. **DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #8** – No executive session.

11. **DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #9** – Mr. Snaddon gave the Board a review of what measures had been taken with the staff members involved in the complaint. A copy was given to Mr. Sibert of the action taken. The Board listened to the recording of the incident during closed session. The Board decided to recommend to the ARB to reopen the hearing and formally make an offer to Mr. Sibert. Mr. Dunn said that the Board does not have the authority to remove Mr. Douglass from the ARB. Mr. Amador made a motion to take the Board's recommendation to advise the ARB to reopen the hearing. Mr. Lievens seconded the motion, and passed unanimously.

12. **DISCUSSION: PRESENTATION OF 2023 PRELIMINARY BUDGET** – Snaddon presented the preliminary budget. Snaddon said the COLA for salaries has been left at 3%, workman's comp is the same, health care 15% increase. COLA for retirees is a possibility and aerial photography possibly a change in vendors. Facility cleaning services was added due to the added needs of the District. Snaddon said he had a thorough salary survey that he would present at the budget workshop. Snaddon said that was about all for the preliminary budget.

13. **Chief Appraiser's Report**

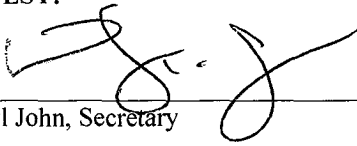
- a) **1<sup>st</sup> Quarter Clerical Changes** – Snaddon presented the clericals to the Board. February supplement for \$47 million was a freeport exemption that was late. Other than that everything is about normal.
- b) **2022 Notice of Appraisal Value Update** – Snaddon said the Notice of Appraised Value have been approved. 425 Business personal property, 420 Annexation, efile portal eligible 75,703, situs & mailing address w/no homestead, reduced or cancelled exemptions were sent out for a total of 93,058. Notices will go out April 13, 2022. May 16<sup>th</sup> is the deadline to file a protest. Snaddon presented the net amount of property values to the Board along with increase percentages, median home values and homestead values.

14. **Directors' Report** – None.

15. **Adjournment** – Mr. Amador made a motion to adjourn the meeting. Mr. Lievens seconded the motion, and passed unanimously. Mr. Dunn adjourned the meeting at 7:23 p.m.

  
Darren Dunn, Chair

ATTEST:

  
Daryl John, Secretary