

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of May 14, 2020

Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, May 14, 2020 at 9:03 a.m. Board members present Charles Chadwell, Harry Gibbs, Donald Hisle, Jon Lux and Larry Gaddes. Rufus Honeycutt was absent. Quorum declared.

This meeting was conducted via a Zoom teleconference.

Receipt of Public Comments

There were no public comments.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

Rouse reported on the status of his contact with property owners. He indicated that he had received inquiries regarding the status of the office during the current pandemic. He also mentioned receiving questions regarding agricultural exemptions, market value, the District's online chat room and Appraisal Review Board (ARB) information.

Rouse indicated that he had been contacted by Administrative Law Judge, Betsy Lambeth inquiring how the ARB members were planning to meet and how she could assist. Lankford commented on the interaction he had with the judge specifically regarding video conference ARB hearings.

Consider approval of minutes of the Board of Directors for the regular meeting – April 9, 2020.

Lux moved for approval of the minutes as presented. Gibbs seconded. The motion carried.

Consideration of Monthly Financials and Quarterly Investment Report

The March 2020 financials and expenditures were reviewed and filed for audit. The quarterly investment report was also reviewed.

2019 Financial Audit Report

Lankford announced that Kevin Randolph with Eide Bailly, LLP, the District's financial auditor, was present virtually to present the District's financial audit. Randolph reviewed the numbers and reported having no issues with the audit. He indicated that documents were provided timely and thanked Kimberly Gamboa, the District's Business HR Manager, for her work.

Randolph reported an unassigned fund balance of \$322,053 which was available for ongoing obligations. Lankford expressed his appreciation to Gamboa for her work on the District's audit.

2021 Budget Workshop

2021 Budget Review

Lankford reviewed the District's 2021 budget. He mentioned that figures would be provided for a one, two or three percent raise for staff, for the Board's final decision at a later time. Lankford announced that the District's taxing units would also be surveyed. He pointed out that the budget and budgeted employees had not increased near the level of the District's expanded work. He also mentioned that the taxing unit levies had increased significantly where the District's dollar per levy had decreased. He pointed out that the District had remained very conservative over the years with its budget.

Lankford discussed a possible buy down of the budget from the surplus funds that had been presented from the financial auditor earlier in the meeting. Buying the budget down would help lower the overall increase for taxing unit payments. Lankford discussed the litigation reserve account balance. He suggested utilizing the unassigned funds of \$322,053 along with \$50,000 from the litigation reserve to buy down the budget.

Lankford explained that raises for employees are not given until the later part of the year. He explained how the salary budget is calculated indicating that even though only a 2% merit is budgeted, it appears to be a 3% merit, due to the raises being provided later in the year. He mentioned that the proposed budget is sent to the taxing units in June and then between June and the final budget meeting in September, the final budget number is set.

Hisle inquired about the efficiency of employees working from home. Lankford reported that the numbers show that staff performance is as good or, in some cases even better, than while they are working in the office. He indicated that the District has tools in place to allow for this and mentioned that incorporating additional days of working from home would be discussed at the District's annual planning meeting with management.

Lankford discussed the District's retirement plan with TCDRS (Texas County & District Retirement System). He indicated that the required rate could be lowered; however, a higher rate had been maintained to help reduce the unfunded liability for the District. Lankford felt the higher elected rate should be sustained to negate an expected increase.

Lankford reviewed the other areas of the budget. He specifically discussed Ring Central, a cloud-based communications provider, which would provide voice, video conferencing and messaging services. He reported the net difference from the previous provider resulted in an increase of \$6,000-\$7,000. Lankford discussed the advantages of utilizing the Ring Central platform for video conferencing.

Discussion followed.

Assigned Obligated Funds

Lankford announced that he had mentioned the assigned obligated funds as part of the budget review earlier in the meeting. He announced that the surplus funds of \$322,053 from the 2019 budget would need to be obligated.

2019 Financial Audit Report

Lux made a motion to accept the District's financial audit report as presented. Hisle seconded. The motion carried.

Ring Central Contract

Lankford discussed the proposed Ring Central contract. He expressed the differences from the District's current system, which was a little less expensive, with this more robust system. He discussed the additional features such as automatic recording, single sign-on, real time analytics and integrations with other software's. He mentioned that this system would create a ticket for tracking items, has a developer platform for custom integrations and would allow the District to incorporate items with its queuing system. Lankford informed the Board that this contract had been reviewed by the District's attorney, Pete Smith. Smith had only one very small concern which would be covered by the District's business insurance.

Hisle moved to accept the annual contract with Ring Central in the amount of \$79,714.08 over 3 years with an additional one-time fee of \$5,950.00. Lux seconded. The motion carried.

Coronavirus (COVID-19) Status Update

Emergency Funds Approval

Lankford displayed photos of several areas of the District's building showing Board members the changes that had been made in order to prepare to open the building to the public during the current pandemic. He announced that along with the District's appraisers, property tax agents would be required to wear face masks. He indicated that face masks for members of the public entering the building were also being considered. Lankford indicated that employees were not required to wear masks in their individual offices, but if they are going to meet in close quarters, he would like them to be worn. He announced that all employees would be required to have their temperature taken prior to entry into the building and would be sent home as needed. Lankford announced that the same would be true for the Appraisal Review Board members. He mentioned the supplies that had been purchased; masks, gloves, and face shields, which were available for all staff. He also indicated that plexiglass and curtains had been installed throughout the building to help stop the spread of the virus.

Hisle made a motion to approve the previously spent emergency funds in response to needs brought by the COVID-19 (Coronavirus) outbreak. These funds were used to provide supplies for employees and the ARB to return to the office and begin hearings. The total expenditure was \$7,842.47. Lux seconded. Discussion followed. The motion carried.

Website Update

Lankford displayed statistics regarding the District's website usage, per a previous Board request. He reported only a slight increase in website views; he believed this to be related to sending property values out at a more conservative number. He indicated that the District would know more next week; however, he was hopeful the protest numbers would show a decline from the previous year.

No motion was made.

Office Reopening Plan

Lankford announced that he had outlined the office reopening plan earlier in the meeting.

No motion was made.

Assigned Obligated Funds

Lankford reminded the Board that if they chose to use the unobligated funds from 2019 to buy down the budget, there would be no additional monies placed in the District's reserve accounts. He felt the reserve accounts were well funded and felt it was prudent use of the District's funds to help the entities.

Hisle made a motion to obligate \$322,053 from unobligated funds in the audit to buy down the budget. Also, \$50,000 from the litigation reserve to buy down the budget. The total amount for the budget buydown is \$372,053. Lux seconded. The motion carried.

Chief Appraiser's Report

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit and arbitration reports. There were no State Office of Administrative Hearings (SOAH) on which to report. Lankford reported having no new lawsuits since hearings for the current year had not begun. He congratulated Chris Connelly, the District's Deputy Chief Appraiser, and the litigation team for doing an outstanding job with the District's lawsuits.

Board Agenda Additions for Future Meeting

There were no specific items discussed for future meetings.

Board Announcements

There were no Board announcements.

The Board set their next meeting date(s) as follows:

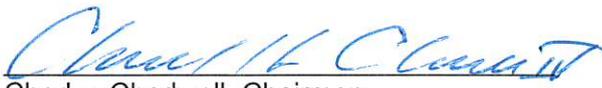
Thursday, June 11, 2020 at 9:00 a.m. Lankford indicated that both this meeting, as well as the September meeting, were very important due to the necessary approval of the District's budget.

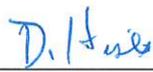
Thursday, July 9, 2020 at 9:00 a.m.

Thursday, September 10, 2020 at 9:00 a.m.

The meeting adjourned at 11:08 a.m.

Respectfully,


Charles Chadwell, Chairman



Donald Hisle, Secretary