



La Salle County Appraisal District

P. O. Box 1530

204 NE. Lane

Cotulla, Texas 78014

Phone: (830) 879-4756 FAX: (830) 879-4067

Minutes for the Board of Directors meeting on November 9, 2017 at 2:00 p.m.

- 2017-086:** The meeting was called to order by Secretary, Elizabeth Martinez at 2:03 P.M.
- 2017-087:** A quorum was established with Board Members, Deonicio Ramirez Jr (Chairperson) and Mike Whitwell (Vice-Chairperson), absent.
- 2017-088:** No citizen's comments.
- 2017-089:** Richard Maldonado made the motion to accept the October 05, 2017 minutes and Brenda Wright seconded the motion. The motion carried.
- 2017-090:** Bruce Martin presented the financial report and Brenda Wright made a motion to accept it as read and was seconded by Richard Maldonado. The motion carried.
- 2017-091:** Elizabeth Martinez made a the motion to amend the 2017 budget by retaining the \$128,504 surplus generated as a result of 2016 operations and placing the amount in a Computer Software Purchase Reserve fund, to be spent in 2017 and 2018 on computer software; and be it further resolved that \$55,082 from the Facility Improvement Reserve and \$30,000 from the Building Reserve be transferred into the Computer Software Purchase Reserve Fund (for a total, including the \$128,504 surplus, of \$213,586 in the Computer Software Purchase Reserve Fund) to be spent in 2017 and 2018 on computer software and was seconded by Richard Maldonado. The motion carried.
- 2017-092:** Brenda Wright made a the motion to amend the 2018 LaSalle CAD budget by increasing the amount of its litigation reserve from \$25,000 to the amount of \$125,000, effective beginning with LaSalle CAD's 2018 budget and was seconded by Richard Maldonado. The motion carried.
- 2017-092.1:** Bruce Martin presented the Chief Appraisers Report.
- 2017-093:** Brenda Wright made the motion to adjourn and Richard Maldonado seconded the motion. The motion carried and the meeting adjourned 2:26 p.m.

Chairperson

Deonicio Ramirez Jr

Secretary

La Salle County Appraisal District Profit & Loss Budget vs. Actual

January 1 through December 8, 2017

		Budget	Jan 1 - Dec 8, 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense						
Income						
	cobra payment		2,918.97	0.00	2,918.97	100.0%
Income						
	401 Invest Income (301)		431.88	300.00	131.88	143.96%
	402 Map/Copy Sales (302)		475.95	400.00	75.95	118.99%
	403 Building Lease		16,511.00	18,000.00	-1,489.00	91.73%
	Income - Other		0.00	0.00	0.00	0.0%
	Total Income		17,418.83	18,700.00	-1,281.17	93.15%
Shared Income/Revenue						
	201 Cotulla Independent School		763,975.08	763,975.06	0.02	100.0%
	202 La Salle County		430,675.80	430,675.78	0.02	100.0%
	203 City of Cotulla		15,190.68	15,190.66	0.02	100.0%
	204 City of Encinal		1,560.84	1,560.85	-0.01	100.0%
	205 Wintergarden Water		4,006.68	4,006.66	0.02	100.0%
	206 Dilley Independent School		30,767.00	30,766.98	0.02	100.0%
	Shared Income/Revenue - Other		0.00	0.00	0.00	0.0%
	Total Shared Income/Revenue		1,246,176.08	1,246,175.99	0.09	100.0%
	Total Income		1,266,513.88	1,264,875.99	1,637.89	100.13%
Expense						
	300 LEGAL RESERVES		0.00	25,000.00	-25,000.00	0.0%
	301 EMERGENCY OPERATING FUNDS		0.00	8,000.00	-8,000.00	0.0%
	302 BUILDING RESERVES		0.00	10,000.00	-10,000.00	0.0%
	303 MAPPING RESERVES		95,973.25	0.00	95,973.25	100.0%
Capital Outlay						
	600 Building Fund (#185)		11,404.66	20,000.00	-8,595.34	57.02%
	601 Legal/Contingency		10,014.00	17,000.00	-6,986.00	58.91%
	602 Furniture and Equip		783.92	10,000.00	-9,216.08	7.84%
	Capital Outlay - Other		0.00	0.00	0.00	0.0%
	Total Capital Outlay		22,202.58	47,000.00	-24,797.42	47.24%
Other Services/Supplies Expense						
	105 Education		14,479.31	35,000.00	-20,520.69	41.37%
	110 Membership & Dues		316.00	3,000.00	-2,684.00	10.53%
	115 Publications & Legal		16,379.94	16,000.00	379.94	102.38%
	120 Board of Directors		640.00	7,500.00	-6,860.00	8.53%
	125 Appraisal ReviewBoard		2,753.07	12,000.00	-9,246.93	22.94%
	126 ARB Incidentals		223.25	1,500.00	-1,276.75	14.88%
	127 ARB Legal Fees		0.00	5,000.00	-5,000.00	0.0%
	130 Audit		10,500.00	11,000.00	-500.00	95.46%
	140 Insurance		5,176.36	8,000.00	-2,823.64	64.71%
	150 Auto Expense		28,702.75	8,250.00	20,452.75	347.91%
	155 Utilities & Internet		27,224.28	50,000.00	-22,775.72	54.45%
	160 Computer/Software		46,421.17	163,439.00	-117,017.83	28.4%
	165 Computers & Supplies		776.89	9,000.00	-8,223.11	8.63%

La Salle County Appraisal District Profit & Loss Budget vs. Actual

		January 1 through December 8, 2017				
		Budget	Jan 1 - Dec 8, 17	Budget	\$ Over Budget	% of Budget
	170 Postage & Mailout		1,249.70	17,000.00	-15,750.30	7.35%
	175 Office Cost		7,094.88	25,000.00	-17,905.12	28.38%
	177 Office Machine Leases		3,585.96	3,800.00	-214.04	94.37%
	180 Consulting&Legal Fee		4,522.20	15,000.00	-10,477.80	30.15%
	181 Outside Appraiser		325,275.00	225,000.00	100,275.00	144.57%
	185 Building Fund		0.00	0.00	0.00	0.0%
	190 Mapping Program		8,730.24	11,000.00	-2,269.76	79.37%
	195 Building Rent		0.00	0.00	0.00	0.0%
	197 Building Maintenance		800.00	5,000.00	-4,200.00	16.0%
	Other Services/Supplies Expense		0.00	0.00	0.00	0.0%
	Total Other Services/Supplies Expense		504,851.00	631,489.00	-126,638.00	79.95%
	Payroll Expense					
	500Salaries(100)		291,642.65	385,050.00	-93,407.35	75.74%
	501 Retirement Co.(101)		66,668.19	53,060.00	13,608.19	125.65%
	502 Life Co.(102)		553.44	693.00	-139.56	79.86%
	503 Medicare Co.(103)		1,738.50	5,584.00	-3,845.50	31.13%
	504 Medical Co. (104)		107,624.93	96,000.00	11,624.93	112.11%
	506 Unemployment(506)		1,649.52	3,000.00	-1,350.48	54.98%
	Payroll Expense - Other		0.00	0.00	0.00	0.0%
	Total Payroll Expense		469,877.23	543,387.00	-73,509.77	86.47%
	Reconciliation Discrepancies		4.00	0.00	4.00	100.0%
	Total Expense		1,092,908.06	1,264,876.00	-171,967.94	86.4%
	Net Ordinary Income		173,605.82	-0.01	173,605.83	-1,736,058,200.0%
	Other Income/Expense					
	Other Expense					
	Reportable Health Coverage		0.00	0.00	0.00	0.0%
	Total Other Expense		0.00	0.00	0.00	0.0%
	Net Other Income		0.00	0.00	0.00	0.0%
	Net Income		173,605.82	-0.01	173,605.83	-1,736,058,200.0%

**La Salle County Appraisal District
Reconciliation Summary**
Stockmens National Bank, Period Ending 10/31/2017

	Oct 31, 17
Beginning Balance	402,881.45
Cleared Transactions	
Checks and Payments - 41 items	-122,781.03
Deposits and Credits - 6 items	304,331.56
Total Cleared Transactions	181,550.53
Cleared Balance	584,431.98
Uncleared Transactions	
Checks and Payments - 5 items	-785.09
Total Uncleared Transactions	-785.09
Register Balance as of 10/31/2017	583,646.89
New Transactions	
Checks and Payments - 14 items	-26,050.26
Deposits and Credits - 11 items	1,669.00
Total New Transactions	-24,381.26
Ending Balance	559,265.63

La Salle County Appraisal District Reconciliation Detail

Stockmens National Bank, Period Ending 10/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						402,881.45
Checks and Payments - 41 items						
Check	10/17/2017	10027	Bulldog Security	X	-29.95	-29.95
Check	11/01/2017	10049	Eagle Property Tax ...	X	-12,000.00	-12,029.95
Check	11/01/2017	10040	Pritchard & Abbott, I...	X	-9,375.00	-21,404.95
Check	11/01/2017	10041	BlueCross BlueShiel...	X	-4,358.74	-25,763.69
Check	11/01/2017	10045	Cotulla Indendent S...	X	-942.14	-26,705.83
Check	11/01/2017	10039	BIS Consulting	X	-744.00	-27,449.83
Check	11/01/2017	10043	AT & T	X	-568.50	-28,018.33
Check	11/01/2017	10047	Humana	X	-437.20	-28,455.53
Check	11/01/2017	10046	Gustavo Gonzales	X	-400.00	-28,855.53
Check	11/01/2017	10042	A T & T Mobility	X	-323.96	-29,179.49
Check	11/01/2017	10048	AT & T	X	-47.36	-29,226.85
Check	11/01/2017	10044	Texas Depart. of Lic...	X	-45.00	-29,271.85
Paycheck	11/03/2017	10056	Thomas L. Gonzales	X	-1,415.57	-30,687.42
Paycheck	11/03/2017	10055	Sandy L. Goodrum	X	-1,383.90	-32,071.32
Paycheck	11/03/2017	10051	Jacqueline Canales	X	-1,104.55	-33,175.87
Paycheck	11/03/2017	10053	Maria M. Sobrevilla	X	-1,071.34	-34,247.21
Paycheck	11/03/2017	10050	Gloria I. Ramirez	X	-953.13	-35,200.34
Paycheck	11/03/2017	10052	Jodie Cantu	X	-896.52	-36,096.86
Check	11/13/2017	10057	Roxanne F. Frausto	X	-816.76	-36,913.62
Check	11/15/2017	10057	Brown Chevrdlet Co...	X	-28,535.00	-65,448.62
Check	11/15/2017	10070	Pritchard & Abbott, I...	X	-43,750.00	-109,198.62
Check	11/15/2017	10075	Gustavo Gonzales	X	-400.00	-109,598.62
Check	11/15/2017	10074	Xerox Corporation	X	-297.86	-109,896.48
Check	11/15/2017	10066	N. A. D. A. Apprais...	X	-232.74	-110,129.22
Check	11/15/2017	10068	AT & T	X	-147.49	-110,276.71
Check	11/15/2017	10065	City of Cotulla	X	-125.12	-110,401.83
Check	11/15/2017	10072	RICARDO GARZA	X	-82.10	-110,483.93
Check	11/15/2017	10067	A T & T Mobility	X	-77.02	-110,560.95
Check	11/15/2017	10069	Bulldog Security	X	-59.90	-110,620.85
Check	11/15/2017	10071	Paul P. Brown JR	X	-58.03	-110,678.88
Check	11/15/2017	10073	Thomas Pena	X	-52.68	-110,731.56
Paycheck	11/17/2017	10064	Thomas L. Gonzales	X	-1,415.58	-112,147.14
Paycheck	11/17/2017	10063	Sandy L. Goodrum	X	-1,383.90	-113,531.04
Paycheck	11/17/2017	10059	Jacqueline Canales	X	-1,104.55	-114,635.59
Paycheck	11/17/2017	10061	Maria M. Sobrevilla	X	-1,071.33	-115,706.92
Paycheck	11/17/2017	10058	Gloria I. Ramirez	X	-953.14	-116,660.06
Paycheck	11/17/2017	10060	Jodie Cantu	X	-896.53	-117,556.59
Check	11/17/2017	10062	Roxanne F. Frausto	X	-816.75	-118,373.34
Check	11/20/2017	20171...	Texas County & Dis...	X	-3,665.39	-122,038.73
Check	11/22/2017	20171...	VSP	X	-342.30	-122,381.03
Check	11/30/2017	10076	Gustavo Gonzales	X	-400.00	-122,781.03
Total Checks and Payments					-122,781.03	-122,781.03
Deposits and Credits - 6 items						
Deposit	11/01/2017			X	3,797.67	3,797.67
Deposit	11/06/2017			X	324.33	4,122.00
Deposit	11/06/2017			X	1,501.00	5,623.00
Deposit	11/08/2017			X	190,993.77	196,616.77
Deposit	11/13/2017			X	107,668.95	304,285.72
Deposit	11/30/2017			X	45.84	304,331.56
Total Deposits and Credits					304,331.56	304,331.56
Total Cleared Transactions					181,550.53	181,550.53
Cleared Balance					181,550.53	584,431.98

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12/11/17

La Salle County Appraisal District
Reconciliation Detail
Stockmens National Bank, Period Ending 10/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Checks and Payments - 5 items						
Paycheck	02/26/2016	8929	Roxanne F. Frausto			
Check	06/02/2016	202	Texas Comptroller o...		-415.44	-415.44
Check	09/21/2017	10007	Postmaster		-100.00	-515.44
Check	09/22/2017	9993	Bulldog Security		-197.70	-713.14
Liability Check	09/28/2017	20170...	United States Treas...		-29.95	-743.09
					-42.00	-785.09
Total Checks and Payments					-785.09	-785.09
Total Uncleared Transactions					-785.09	-785.09
Register Balance as of 10/31/2017					180,765.44	583,646.89
New Transactions						
Checks and Payments - 14 items						
Check	11/30/2017	10078	Eagle Appraisal & C...		-12,000.00	-12,000.00
Check	11/30/2017	10077	BlueCross BlueShiel...		-5,271.29	-17,271.29
Check	11/30/2017	10080	Humana		-437.20	-17,708.49
Check	11/30/2017	10079	Spectrum		-380.58	-18,089.07
Check	11/30/2017	10081	DearBorn National		-167.10	-18,256.17
Check	11/30/2017	10083	Quill		-149.00	-18,405.17
Check	11/30/2017	10082	AT & T		-3.33	-18,408.50
Paycheck	12/01/2017	10090	Thomas L. Gonzales		-1,415.58	-19,824.08
Paycheck	12/01/2017	10089	Sandy L. Goodrum		-1,383.90	-21,207.98
Paycheck	12/01/2017	10085	Jacqueline Canales		-1,104.54	-22,312.52
Paycheck	12/01/2017	10087	Maria M. Sobrevilla		-1,071.34	-23,383.86
Paycheck	12/01/2017	10084	Gloria I. Ramirez		-953.13	-24,336.99
Paycheck	12/01/2017	10086	Jodie Cantu		-896.52	-25,233.51
Paycheck	12/01/2017	10088	Roxanne F. Frausto		-816.75	-26,050.26
Total Checks and Payments					-26,050.26	-26,050.26
Deposits and Credits - 11 items						
Deposit	12/04/2017				28.00	28.00
Deposit	12/05/2017				12.00	40.00
Deposit	12/05/2017				12.00	52.00
Deposit	12/05/2017				12.00	64.00
Deposit	12/05/2017				12.00	76.00
Deposit	12/05/2017				12.00	88.00
Deposit	12/05/2017				12.00	100.00
Deposit	12/05/2017				12.00	112.00
Deposit	12/05/2017				20.00	132.00
Deposit	12/05/2017				36.00	168.00
					1,501.00	1,669.00
Total Deposits and Credits					1,669.00	1,669.00
Total New Transactions					-24,381.26	-24,381.26
Ending Balance					156,384.18	559,265.63

LA SALLE COUNTY APPRAISAL DISTRICT (CAD)

RESOLUTION SEEKING TO AMEND LA SALLE CAD'S 2017 BUDGET BY (1) RETAINING SURPLUS FUNDS FROM 2016 LA SALLE CAD OPERATIONS; AND (2) BY TRANSFERRING OTHERWISE ENCUMBERED FUNDS; AND THEN APPLYING THOSE FUNDS TO THE DISTRICT'S COMPUTER SOFTWARE PURCHASE RESERVE FUND

WHEREAS, the auditor for La Salle CAD has recently determined that the District generated a surplus of \$128,504 for the year 2016; and

WHEREAS, the Property Tax Code generally requires that surplus funds be refunded or credited to the taxing units which participate in the District and contribute to the District's budget; and

WHEREAS, La Salle CAD currently has \$55,082 in a Facility Improvement Reserve and \$30,000 in a Building Reserve which the board of directors believes would be more efficiently and usefully transferred into the Computer Software Reserve Fund; and

WHEREAS, the board of directors of the La Salle CAD believes that it is in the best general and economic interests of the taxpayers of the District and the taxing units which participate in the District to purchase a new computer software system so as to be on the same system as that used by La Salle county, Cotulla ISD; and

WHEREAS, the board of directors of LaSalle CAD strongly believes that better service and better communications will result from this computer purchase, benefitting all citizens and property owners of LaSalle CAD, as well as all taxing units which participate in LaSalle CAD; and

WHEREAS, LaSalle CAD currently has only approximately \$52,000 in its budget for computer purchase items;

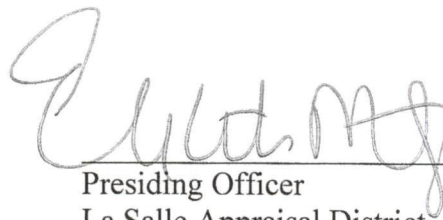
NOW, THEREFORE, BE IT RESOLVED, that the board of directors of the La Salle CAD hereby notifies all constituent taxing units which participate in the District that they propose to amend the 2017 La Salle CAD budget by retaining the \$128,504 surplus generated as a result of 2016 operations, and placing that amount in a Computer Software Purchase Reserve fund, to be spent in 2017 and 2018 on computer software; and

213,586
52,000 26,586

BE IT FURTHER RESOLVED, that \$55,082 from the Facility Improvement Reserve and \$30,000 from the Building Reserve be transferred into the Computer Software Purchase Reserve Fund (for a total, including the \$128,504 surplus, of \$213,586 in the Computer Software Purchase Reserve Fund) to be spent in 2017 and 2018 on computer software; and

BE IT FURTHER RESOLVED, that the Secretary of the Board is hereby directed to ensure that either (s)he or the Chief Appraiser of the La Salle CAD notifies all taxing units participating in the District that this amendment to the 2017 budget has been proposed in accordance with §6.06 of the Texas Property Tax Code.

Upon motion duly seconded, the above resolution was passed at the regular meeting of the La Salle Appraisal District Board of Directors held on the 9th day of November, 2017.



Presiding Officer
La Salle Appraisal District

ATTESTED: _____

LASALLE COUNTY APPRAISAL DISTRICT (LSCAD)

RESOLUTION PROPOSING TO AMEND 2018 BUDGET BY INCREASING THE DISTRICT'S LITIGATION RESERVE FUND ACCOUNT FROM \$25,000 TO \$125,000.

WHEREAS, the board of directors of the LaSalle CAD believes that it is in the best general and economic interests of the taxpayers of the District and the taxing units which participate in the District to diligently defend valuations based on fair market value appraisals; and

WHEREAS, a business climate has developed throughout Texas in which certain industrial, mineral, and commercial property owners have become more and more virulently aggressive in contesting valuations based on fair market appraisals; and

WHEREAS, a reduction of industrial, mineral, and commercial appraisals based on fair market values would increase the tax burden of local residential and small-business property owners, who would unfairly be forced to make up the lost tax burden; and

WHEREAS, the board of directors of LaSalle CAD believes that it is charged with the obligation to ensure, to the best of its ability, that the District's values are properly defended; and

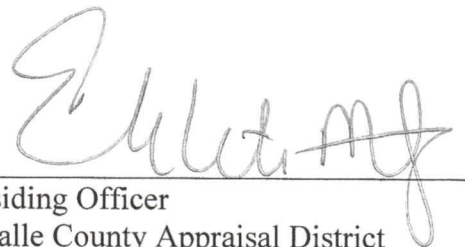
WHEREAS, the board of directors of LaSalle CAD currently believes that the District's current litigation reserve of \$25,000 is significantly underfunded to be able to defend high-value litigation; and

WHEREAS, the board of directors of the LaSalle CAD believes that it is in the best general and economic interests of the taxpayers of the District and the taxing units which participate in the District to increase the amount of the District's litigation reserve fund;

NOW, THEREFORE, BE IT RESOLVED, that the board of directors of the LaSalle CAD hereby notifies all constituent taxing units which participate in the District that it proposes to amend the 2018 LaSalle CAD budget by increasing the amount of its litigation reserve from \$25,000 to \$125,000, effective beginning with La Salle CAD's 2018 budget; and

BE IT FURTHER RESOLVED, that the Secretary of the Board is hereby directed to ensure that either (s)he or the Chief Appraiser of the LaSalle CAD notifies all taxing units participating in the District that this amendment to the 2018 budget has been proposed in accordance with §6.06 of the Texas Property Tax Code.

Upon motion duly seconded, the above resolution was passed at the regular meeting of the LaSalle Appraisal District Board of Directors held on the 9th day of November, 2018.



Presiding Officer
LaSalle County Appraisal District

ATTESTED: _____