



BEXAR APPRAISAL DISTRICT  
MEETING OF THE BOARD OF DIRECTORS  
AMENDED AGENDA

DATE OF MEETING: July 8, 2025  
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207  
TIME OF MEETING: 2:00 pm

\* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO [bod@bcad.org](mailto:bod@bcad.org) NO LATER THAN 8:00 A.M. THE MORNING OF THE MEETING, OR IN PERSON BY REGISTERING BY NAME ON THE SIGN-IN SHEET BY THE DOOR OF THE MEETING. COMMENTS RECEIVED TIMELY BY EMAIL WILL BE READ INTO THE RECORD DURING THE PUBLIC COMMENT PORTION OF THE MEETING. THE BOARD OF DIRECTORS INVITES PUBLIC COMMENT; HOWEVER, THE PUBLIC MUST BE AWARE THAT A SUBJECT RAISED BY A MEMBER OF THE PUBLIC CANNOT BE DELIBERATED OR DISCUSSED BY THE BOARD IF IT IS NOT ON THE AGENDA FOR THE MEETING AT WHICH THE SUBJECT IS RAISED. DISCUSSIONS OF SPECIFIC PROPERTIES WILL NOT BE PERMITTED.

THE PUBLIC MAY ACCESS THIS MEETING AT:

<https://zoom.us/j/96661313729?pwd=Q0lfjWB7nwb9KwnjbyG6V2zV5tMaaF.1>

Meeting ID: 966 6131 3729

Passcode: 260363

AGENDA

THE FOLLOWING ITEMS MAY BE CONSIDERED AT ANY TIME DURING THE MEETING OF THE BOARD OF DIRECTORS

**PROCEDURAL**

A. Meeting called to order by Dave Gannon, Chair

Recording of present directors

B. Public Comments Period (*Jimmy Saiz, Executive Assistant*)

Comments received timely by email will be read into the record at this time. Individuals wishing to address the board have three minutes to speak. The chair may grant additional time.

**ACTION ITEMS**

C. Minutes (*Jimmy Saiz, Executive Assistant*)

1. Approval of the minutes of the board meeting of June 10, 2025.

D. District name change *(Rogelio Sandoval, Chief Appraiser)*

The board of directors may discuss and/or adopt a resolution approving a name change to Bexar Central Appraisal District effective January 1, 2026.

E. Update Board of Directors meeting dates and times *(Rogelio Sandoval, Chief Appraiser)*

The board of directors may discuss and/or vote to update the standing meeting dates and times for upcoming Bexar Appraisal District board of directors meetings for the remainder of 2025.

**INFORMATION ONLY**

F. Legislative update *(Rogelio Sandoval, Chief Appraiser)*

The chief appraiser will present the board of directors a current Legislative update.

**EXECUTIVE SESSION**

G. Adjourn to Executive Session *(Rogelio Sandoval, Chief Appraiser)*

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; 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. The board of directors may discuss and/or administer the taxpayer liaison's annual performance evaluation.
4. Section 551.076 Deliberations regarding Security Devices.

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

## REPORTS

### H. Chief Appraiser's Report

The board of directors will receive the following report from the chief appraiser:


1. Financial Condition (*Crystal Khantharoth, Finance Director*)
  - a. Funds investment report for May 2025
  - b. Statement of revenues and expenses through May 31, 2025
  - c. Designated cash funds report through May 31, 2025
2. Appraisal Records (*Tommy Allison, Assistant Chief Appraiser*)
  - a. Presentation of appraisal roll correction report for the second quarter of the 2025 tax year as authorized by Section 25.25(b), Texas Tax Code.
  - b. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2025 appraisal roll.

### I. Additional Reports

The board of directors will receive the following reports:

1. Community Engagement (*Jennifer Rodriguez, Communications Director*)
2. Appraisal Review Board (*Daniel George, Appraisal Review Board Chair*)

### J. Adjourn

  
\_\_\_\_\_  
Rogelio Sandoval  
Chief Appraiser  
Bexar Appraisal District

\* The Board of Directors invites comments from the public about the policies and procedures of the Bexar Appraisal District, the Appraisal Review Board or other matters within the Board's jurisdiction. If you wish to address the Board but do not speak English and cannot bring your own interpreter or have limitations due to a physical disability, please notify the Taxpayer Liaison Officer in writing at the address above at or by fax at 210-242-

2451 prior to the meeting in order for arrangements to be made to accommodate your needs.

*\*La junta de directores invita los comentarios del público acerca de las políticas y procedimientos del distrito de evaluación de Bexar, de la junta de revisión de evaluación o de otros asuntos de jurisdicción de la junta. Si usted desea dirigir a la junta, pero no habla inglés y no puede traer su propio interprete o tiene limitaciones debido a una discapacidad física, por favor notificar al oficial de enlace del contribuyente por escrito a la dirección anterior o por fax al 210-242-2451 antes de la reunión para que se hagan arreglos y satisfacer sus exigencias.*

**FILE INFORMATION**

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BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
JULY 8, 2025  
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**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order by Dave Gannon, Chair

Meeting called to order and recording of present directors.

**STAFF SUMMARY SHEET**

**ISSUE:** Public Comments Period

Comments received timely by email will be read into the record at this time. Individuals wishing to address the board have three minutes to speak. The chair may grant additional time.

**STAFF SUMMARY SHEET**

**ISSUE:** Minutes

1. Approval of the minutes of the board meeting of June 10, 2025.

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
JUNE 10, 2025**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on June 10, 2025 at 6:00 p.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

Mr. Dave Gannon, Board Chair, called the meeting to order at 6:00 pm and acknowledged the presence of the following directors:

Dr. Ralph Barksdale  
Mr. Robert Bruce  
Dr. Adriana Rocha Garcia  
Ms. Erika Hizek  
Mr. Leslie Sachanowicz  
Mr. Albert Uresti

**B. Public Comments Period**

There were no members of the public present.

**C. Minutes**

Mr. Gannon asked for a motion to approve the minutes of the May 13<sup>th</sup> meeting as written. Dr. Rocha Garcia moved to approve the minutes. Dr. Barksdale seconded the motion which was unanimously approved.

**D. Investment Policy**

Ms. Crystal Khantharoth, Finance Director, presented the board with the annual Investment Policy.

Ms. Hizek asked for clarification on the district's annual Investment Policy to include money market and sweep accounts. Ms. Khantharoth was able to provide explanations for each.

Mr. Gannon asked for a motion to approve by resolution the district's investment policy with no changes. Mr. Sachanowicz moved to approve the investment policy. Dr. Rocha Garcia seconded the motion which was unanimously approved.

**E. Contract – Insurance Consultant**

Mr. Rogelio Sandoval, Chief Appraiser, asked for board approval to enter into an insurance consultant contract with Bill Rusteberg to include policies for medical, vision, life, accidental death and dismemberment, along with group term life. The contract would be for one year in the amount of \$13,000.

Mr. Sachanowicz asked for confirmation on how often the district renews insurance and consultant contracts. Mr. Sandoval responded this was done on an annual basis.

Mr. Gannon asked for a motion to approve the contract with the current insurance consultant. Mr. Sachanowicz moved to approve the insurance consultant. Dr. Barksdale seconded the motion which was unanimously approved.

#### **F. Audit Report**

Ms. Khantharoth introduced Abip's auditors, Janet Pittman and Nicholas Gutierrez, to the board to present the district's Annual Comprehensive Financial Report as of December 31, 2024.

Mr. Albert Uresti requested a copy of the letter Abip provided, signed by the individuals that conducted the audit.

This agenda item did not require a motion to be approved as this was information only.

#### **G. Bids and Proposals**

Ms. Crystal Khantharoth, informed the board Requests for Proposal for group medical insurance, vision, life and accidental death and dismemberment, and group term life were being issued and was budgeted in the amount of \$2,008,000. She also stated the district would be going out to bid for janitorial services in the amount of \$65,000. She added these contracts would be from January 1, 2026 to December 31, 2026.

This agenda item did not require a motion to be approved as this was information only.

#### **H. Legislative Update**

Mr. Sandoval provided the board with an update on pending legislation, discussing property tax exemption changes, and implementation timelines as to when said bills would go into effect.

#### **I. Circuit breaker limitations map**

Mr. Bruce asked for additional information regarding circuit breaker limitations. Open discussion clarified that they were to provide relief for non-homesteaded residential properties, including commercial and business personal property accounts, capping annual increases to 20% for properties valued at \$5 million or less. Further discussion was held to address concerns on property valuations and how depreciation and sales data were considered in property assessments.

#### **J. Clarification on value process**

Ms. Hizel requested a discussion to explain how depreciation and age are considered during the process.

#### **K. Government relations communication**

Ms. Hizel recommended future legislative updates and other information provided by the Texas Association of Appraisal Districts be addressed with the board for consideration.

## **L. Adjourn to Executive Session**

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; 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.
4. Section 551.076 Deliberations regarding Security Devices.

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

The board did not adjourn into executive session.

## **M. Chief Appraiser's Report**

### **1. Financial Condition**

Ms. Khantharoth presented the board with the Funds Investment Report from March and April 2025 financials. As of April 30, 2025, total deposits were \$14,820,022.00. Year to date interest earned \$97,987.85 and the district was over collateralized by \$2,849,939.51. Total revenues collected \$14,267,480 with a surplus of \$5,799,667. She stated there were no changes to the designated cash funds.

### **2. Appraisal Records**

Mr. Tommy Allison, Assistant Chief Appraiser, informed the board the second round of notices that would be mailed the week of May 19<sup>th</sup> with a deadline date of June 20<sup>th</sup> and the third round of notices was scheduled for June 20<sup>th</sup> with a protest deadline of July 21<sup>st</sup>. He stated legal training for district staff was held May 22<sup>nd</sup> and the Appraisal Review Board began conducting hearings on May 27<sup>th</sup>. Lastly, he noted deed filings through May 23<sup>rd</sup> were 11 days from current, and exemption applications were 55 days from the oldest exemption as these are processed in the order received. Additional statistics for 2025 appeals, including protest data and resolution metrics, were also discussed.

### 3. District Operations

Mr. Sandoval informed the board that the district would be seeking the Open Government and Compliance Transparency Star designation issued by the Texas Comptroller of Public Accounts.

#### N. Additional Reports

##### 1. Community Engagement

Ms. Jennifer Rodriguez, Communications Director, presented the May 2025 Community Interaction Statistics report. For May, the district received 24,940 total phone calls with the average wait time increasing to 10:23, 4,096 total communications via the website Chatbot, and 4,987 total visitors. Additionally, there were 14 Community Engagement events scheduled throughout the month.

##### 2. Taxpayer Liaison

Mr. L. Christopher White, Taxpayer Liaison, presented the board with the Taxpayer Liaison report for May 1<sup>st</sup> to June 3<sup>rd</sup> which included accounts with exemption forms, approval of late hearings as well as homeowner concerns.

##### 3. Appraisal Review Board

Mr. Daniel George, Appraisal Review Board Chair, presented the board with the Appraisal Review Board report to include 10,000 scheduled formals scheduled, 31% were handled as informals by the district, for a total of 6,900 with 78% being no shows, 3,900 were agents, with 1,573 hearings and 10% of those were non jurisdiction.

#### O. Adjourn

Mr. Gannon asked for a motion to adjourn. Ms. Hizel approved the motion. Dr. Rocha Garcia seconded the motion which was unanimously approved.

There being no further business, the June 10, 2025, board of directors meeting adjourned at 7:46 pm.

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Chair

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Secretary

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Date

**STAFF SUMMARY SHEET**

**ISSUE:** District name update

The board of directors may discuss and/or adopt a resolution approving a name change to Bexar Central Appraisal District effective January 1, 2026.

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF BEXAR APPRAISAL DISTRICT  
RESOLUTION NO 2025-0002**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT TO APPROVE A NAME CHANGE TO BEXAR CENTRAL APPRAISAL DISTRICT EFFECTIVE JANUARY 1, 2026

WHEREAS, the Bexar Appraisal District was established in accordance with the Texas Property Tax Code to provide uniform property appraisals to support the fair and equitable distribution of the property tax burden among taxpayers within Bexar County; and

WHEREAS, the Board of Directors has determined, after due consideration, that the name "Bexar Appraisal District" does not fully reflect the independent and centralized nature of the responsibilities of the Bexar Appraisal District under the Texas Constitution and Property Tax Code;

WHEREAS, the Board of Directors desires to adopt a name that more accurately reflects the core mission, centralized function, and regional identity Bexar Appraisal District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS:

1. **Approval of Name Change:** The Board of Directors hereby approves the official name change of the "Bexar Appraisal District" to "Bexar Central Appraisal District".
2. **Effective Date:** This name change shall take effect on **January 1, 2026**.
3. **Direction to Chief Appraiser:** The Chief Appraiser is hereby directed to take all necessary steps to implement this change, including but not limited to notifying the Texas Comptroller of Public Accounts, the Texas Secretary of State, taxing units, vendors, and other stakeholders.
4. **Public Communication:** The Chief Appraiser shall prepare a public communication and outreach plan to ensure public awareness of the name change prior to the Effective Date.
5. **Administrative Updates:** The Chief Appraiser shall issue such orders and directives necessary to facilitate the update of all documents, systems, signage, letterhead, contracts, forms, legal filings, and digital platforms to reflect the new name in advance of the effective date.

DULY PASSED, ADOPTED, and APPROVED on \_\_\_\_\_.

BEXAR APPRAISAL DISTRICT

BY: \_\_\_\_\_  
Chairman, Board of Directors

ATTEST: \_\_\_\_\_  
Secretary, Board of Directors

**STAFF SUMMARY SHEET**

**ISSUE:** Update Board of Directors meeting dates and times

The board of directors may discuss and/or vote to update the standing meeting dates and times for upcoming Bexar Appraisal District board of directors meetings for the remainder of 2025.

# MEETING OF THE BOARD OF DIRECTORS

When possible, meetings will be held at 2:00 pm on the second Tuesday of every month as needed but not less than once a quarter. Meetings take place at the district's office located at 411 North Frio, San Antonio, TX 78207.

During a tax unit election year, the December meeting will be held as soon as possible after the December 15<sup>th</sup> voting deadline.

## Anticipated Meeting Dates for 2025

January 14, 2:00 pm

February 11, 2:00 pm

March 11, Evening 6:00 pm

April 8, 2:00 pm

May 13, 2:00 pm

June 10, Evening 6:00 pm

July 8, 2:00 pm

August 12, 2:00 pm

September 9, Evening 6:00 pm

October 14, 2:00 pm

\*November 11, TBD

\*\*December 16, Evening 6:00 pm

*\*Meeting dates and times are as needed and subject to change.*

*\*\*December meeting date will be held after the 15<sup>th</sup> due to the appointment process*

## STAFF SUMMARY SHEET

**ISSUE:** Legislative update

The chief appraiser will present the board of directors a current Legislative update.

## Property Tax Relief Bills

**HB 9** This bill creates a 125,000 exemption for all BPP owned or leased to be deducted from each BPP account. **Effective Jan, 1,2026. Signed by Gov 6/12/2025.**

**SB 4** This bill increases the mandatory ISD homestead exemption from 100,000 to 140,000. **Signed by Gov 6/12/2025.**

**SB 23** This bill increases the disability and over 65 exemption for an ISD from 10,000 to \$60,000 **Signed by Gov 6/12/2025.**

**ALL REQUIRE VOTER APPROVAL Nov 4, 2025**

## Appraisal District BOD & ARB Bills

**HB 148** This bill creates a training program for BOD members of a CAD in a county with a population of 75,000 or greater. **Signed by Gov 6/20/2025.**

**HB 2786** This bill changes the reappraisal plan from periodic to annual. **Did not pass the Senate**

**HB 3575** This bill states a candidate for election for the BOD of a CAD must file their candidacy with the county clerk or, for counties having the position, the county elections administrator. **Signed by Gov 6/20/2025.**

**SB 973** This bill allows appraisal districts to post on their websites overhead sketches of properties. Amendment with language from SB 2538 was added 5/28/2025; It does not change 23.01(e). **Signed by Gov 6/22/2025.**

**SB 974** This bill allows teachers to serve on the ARB. **Sent to Gov 6/1/2025. VETOED**

**SB 1173** This bill Increases the threshold required for competitive bid up from \$50K to \$100K **Signed by Gov 5/29/2025**

**SB 2073** This bill allows the BOD of a CAD to finance the purchase of real property and may finance the construction of improvements for an appraisal office. Taxing units will not be required to approve the financing. If the BOD submits a property transaction to a taxing unit for approval and they fail to act timely the proposal is treated as if approved. **Signed by Gov 6/20/2025.**

**SB 2538** This bill adds language to Sec 25.18(a) that would require that any reappraisal plan approved by the BOD may not include a standard or timeline that is contrary with the requirements of sec. 23.01 (a) **Did not pass.**

## HB 9

	# OF ACCTS	% OF ACCTS	MKT VALUE	% OF MKT VALUE
TOTAL BPP ACCTS	45,083	100%	\$22,432,290,042	100%
GREATER THAN \$125,000	10,272	23%	\$21,583,346,761	96%
LESS THAN \$125,000	34,811	77%	\$848,943,281	4%
		100%		100%
TOTAL BPP ACCTS	45,083	100%	\$22,432,290,042	100%
GREATER THAN \$2,500	39,024	87%	\$22,425,450,137	99.97%
LESS THAN \$2,500	6,059	13%	\$6,839,905	0.03%
		100%		100%

## SB 1173

CURRENT THRESHOLD	\$50,000		\$100,000
TOTAL CONTRACTS		112	
CONTRACTS UNDER \$50,000	96	No Approval Needed	104
BOD APPROVAL REQUIRED	16	Approval Needed	8

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn to Executive Session

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**STAFF SUMMARY SHEET**

**ISSUE:** Chief Appraiser's Report

The board of directors will receive the following report from the chief appraiser:

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  - a. Funds investment report for May 2025
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  - a. Presentation of appraisal roll correction report for the second quarter of the 2025 tax year as authorized by Section 25.25(b), Texas Tax Code.
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## STAFF SUMMARY SHEET

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**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**5/31/2025**

Cash - Operating Account	\$	777,431.01	<u>% RATE</u>
	\$	11,632,205.55	0%
<b>Total Deposits</b>	\$	<b>12,409,636.56</b>	2.59%

Other Rate Comparisons	
TexPool	90 day T-Bill
4.31%	4.25%

Pledged Collateral:

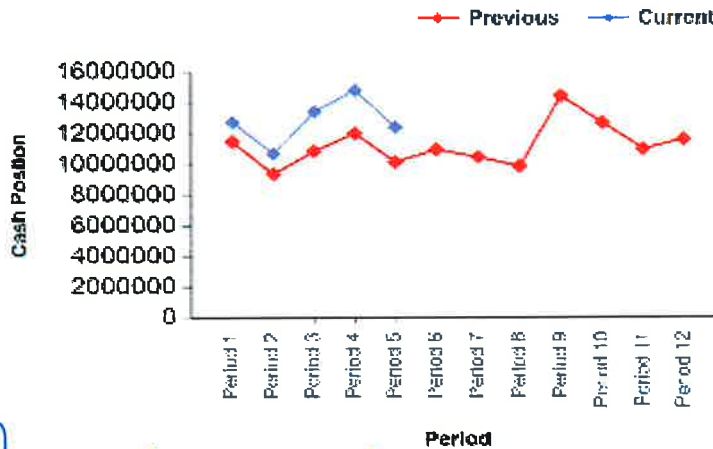
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$	127,926.46
FMV	\$	17,416,975.56			
<b>Total Collateral</b>	\$	<b>17,666,975.56</b>			

**Collateral Over (Under)**      \$                      **5,257,339.00**                      **140% FMV Less FDIC per investment Policy**

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 12,409,636.56	\$ 14,820,022.00	\$ 2,410,385.00	16.28%
vs. This Period Last Year	\$ 12,409,636.56	\$ 10,121,122.00	\$ 2,288,515.00	22.61%

**Cash Postion Detail**



Signed by:

*Cyprus Khoo*  
 \_\_\_\_\_  
 Investment Officer for Bexar Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed:

September 2024 with TAAO



**Bexar Appraisal District**  
**Balance Sheet**  
*As of 5/31/2025*

	<u>March</u>	<u>April</u>	<u>May</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$13,430,593.34	\$14,820,022.00	\$12,409,636.56
Accounts Receivable	3,240,438.00	15,410.00	15,460.00
Prepaid Expenses	39,134.53	39,134.53	39,134.53
<b>Total Current Assets</b>	<b>16,710,165.87</b>	<b>14,874,566.53</b>	<b>12,464,231.09</b>
General Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Non- Current Assets</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>
<b>Total Assets</b>	<b>28,535,715.67</b>	<b>26,700,116.33</b>	<b>24,289,780.89</b>
<b>LIABILITIES</b>			
Accounts Payable	262,228.65	257,029.21	261,615.41
<b>Total Current Liabilities</b>	<b>262,228.65</b>	<b>257,029.21</b>	<b>261,615.41</b>
Non-Current Sick & Vacation Accrual	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Liabilities</b>	<b>1,632,521.37</b>	<b>1,627,321.93</b>	<b>1,631,908.13</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
General Restricted Reserve Fund	4,000,000.00	4,000,000.00	4,000,000.00
Designated - Digital Orthophotography	165,000.00	165,000.00	165,000.00
Designated - Litigation Expenses	875,000.00	875,000.00	875,000.00
Designated - Retirement Funding	387,654.16	387,654.16	387,654.16
Designated - Technology Reserve	375,000.00	375,000.00	375,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	625,415.87	625,415.87	625,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	823,482.58	823,482.58	823,482.58
Net Profit/(Loss)	7,630,649.33	5,799,667.43	3,385,327.79
<b>Total Equity</b>	<b>26,903,194.30</b>	<b>25,072,212.40</b>	<b>22,657,872.76</b>
<b>Total Liabilities and Equity</b>	<b>28,535,715.67</b>	<b>26,699,534.33</b>	<b>24,289,780.89</b>

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Five Months Ending 5/31/2025

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$2,080,156	\$0	\$1,040,078	(50%)	\$1,040,078
City of Alamo Heights	46,354	0	23,178	(50%)	23,176
Alamo Heights ISD	455,556	0	227,778	(50%)	227,778
City of Balcones Heights	12,292	0	6,146	(50%)	6,146
Bexar County	3,551,910	0	1,775,956	(50%)	1,775,954
Bexar County Emer Serv Dist#1	10,773	0	5,386	(50%)	5,387
Bexar County Emer Serv Dist#2	87,927	0	43,964	(50%)	43,963
Bexar County Emer Serv Dist#3	46,270	0	23,136	(50%)	23,134
Bexar County Emer Serv Dist#5	23,205	0	11,602	(50%)	11,603
Bexar County Emer Serv Dist#6	9,760	0	4,880	(50%)	4,880
Bexar County Flood	310,305	0	155,152	(50%)	155,153
Bexar County Emer Serv Dist#7	36,482	0	18,242	(50%)	18,240
Bexar County Emer Serv Dist#8	12,348	0	6,174	(50%)	6,174
Bexar County Emer Serv Dist#4	17,467	0	8,734	(50%)	8,733
Bexar County Emer Serv Dist#10	16,033	0	8,016	(50%)	8,017
Boerne ISD	193,744	0	96,872	(50%)	96,872
Bexar County Emer Serv Dist#11	12,967	0	6,484	(50%)	6,483
Bexar County Emer Serv Dist#12	10,407	0	5,204	(50%)	5,203
City of Castle Hills	27,565	0	13,782	(50%)	13,783
City of China Grove	2,953	0	1,476	(50%)	1,477
Cibolo Canyon	51,642	0	25,822	(50%)	25,820
Comal ISD	225,809	0	112,904	(50%)	112,905
City of Converse	67,732	0	33,866	(50%)	33,866
Crosswinds at South Lake SID	6,835	0	3,418	(50%)	3,417
East Central ISD	417,753	0	208,876	(50%)	208,877
Edgewood ISD	125,450	0	62,726	(50%)	62,724
City of Elmendorf	5,682	0	2,842	(50%)	2,840
City of Fair Oaks Ranch	27,509	0	13,754	(50%)	13,755
Floresville ISD	197	0	98	(50%)	99
City of Grey Forest	394	0	198	(50%)	196
Harlandale ISD	172,985	0	86,492	(50%)	86,493
City of Helotes	28,240	0	14,120	(50%)	14,120
Hill Country Village	4,050	0	2,026	(50%)	2,024
Town of Hollywood Park	20,646	0	10,324	(50%)	10,322
Judson ISD	858,879	0	429,440	(50%)	429,439
City of Kirby	19,549	0	9,774	(50%)	9,775
City of Leon Valley	36,088	0	18,044	(50%)	18,044
City of Live Oak	42,557	0	21,278	(50%)	21,279
City of Lytle	28	0	14	(50%)	14
Medina Valley ISD	196,866	0	98,434	(50%)	98,432
Northeast ISD	2,858,534	0	1,429,268	(50%)	1,429,266
Northside ISD	4,312,398	0	2,156,194	(50%)	2,156,204
City of Olmos Park	24,696	0	12,348	(50%)	12,348
City of San Antonio	4,727,591	0	2,363,796	(50%)	2,363,795
San Antonio ISD	1,773,058	0	886,530	(50%)	886,528
San Antonio MUD #1	928	0	464	(50%)	464
San Antonio River Authority	265,694	0	132,848	(50%)	132,846
City of Sandy Oaks	4,810	0	2,406	(50%)	2,404

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Five Months Ending 5/31/2025

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
City of Schertz	19,267	0	9,634	(50%)	9,633
Schertz-Cibolo-Univ City ISD	85,846	0	42,924	(50%)	42,922
City of Selma	11,982	0	5,992	(50%)	5,990
City of Shavano Park	28,775	0	14,388	(50%)	14,387
City of Somerset	5,710	0	2,856	(50%)	2,854
Somerset ISD	37,944	0	18,972	(50%)	18,972
South San Antonio ISD	182,014	0	91,008	(50%)	91,006
Southside ISD	153,465	0	76,732	(50%)	76,733
Southwest ISD	438,061	0	219,030	(50%)	219,031
City of St. Hedwig	7,454	0	3,728	(50%)	3,726
City of Terrell Hills	41,151	0	20,576	(50%)	20,575
Universal City	59,631	0	29,816	(50%)	29,815
University Health System	3,745,316	0	1,872,658	(50%)	1,872,658
City of Von Ormy	675	0	338	(50%)	337
Westside 211 SID	11,392	0	5,696	(50%)	5,696
City of Windcrest	22,587	0	11,280	(50%)	11,307
Clear Water Creek SID	113	0	56	(50%)	57
Gates SID	197	0	98	(50%)	99
Stolte Ranch SID	1,294	0	648	(50%)	646
Tally Road SID	1,828	0	914	(50%)	914
Westpoint SID	18,114	0	9,058	(50%)	9,056
Redbird Ranch	7,313	0	3,656	(50%)	3,657
Bexar County Emer Serv Dist#9	2,560	0	1,280	(50%)	1,280
Tres Laurels SID	56	0	28	(50%)	28
Landon Ridge SID	619	0	310	(50%)	309
Lemon Creek SID	731	0	366	(50%)	365
Briggs Ranch SID	984	0	492	(50%)	492
Sapphire Grove SID	225	0	112	(50%)	113
Grace Gardens SID	84	0	40	(48%)	44
Briggs Ranch II SID	225	0	112	(50%)	113
Medina Stonehill SID	338	0	170	(50%)	168
Boerne Stage Road SID	253	0	126	(50%)	127
Stone Garden SID	225	0	112	(50%)	113
Redbird Ranch Water SID 3	197	0	98	(50%)	99
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>0</b>	<b>14,063,848</b>	<b>50%</b>	<b>14,063,852</b>
Other Revenues	20,000	0	104,639	(523%)	(84,639)
Other Revenues - Information Systems	8,000	435	1,439	(18%)	6,561
Interest Revenues	20,000	29,939	127,926	(640%)	(107,926)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>30,373</b>	<b>234,005</b>	<b>488%</b>	<b>(186,005)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>30,373</b>	<b>14,297,853</b>	<b>51%</b>	<b>13,877,847</b>

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Five Months Ending 5/31/2025

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	15,465	32,032	46%	37,968
Auto Allowance	967,200	81,467	398,685	41%	568,515
Stipend	35,500	2,917	14,333	40%	21,167
Copier Costs	44,194	3,390	18,105	41%	26,089
Copier, FAX, & Printer Supplies	57,450	2,100	8,459	15%	48,991
Employee Recognition/Awards	50,000	0	17,793	36%	32,207
Equipment Maintenance	350	0	131	38%	219
Forms Creation	225,000	89,633	135,397	60%	89,603
General Insurance	45,000	855	51,783	115%	(6,783)
Map Production & Supplies	3,550	0	0	0	3,550
Mileage Reimbursements	4,000	277	393	10%	3,607
Office Building Expense	250,000	22,375	114,489	46%	135,511
Offsite Storage	25,000	1,904	10,049	40%	14,951
Office Supplies	97,000	3,713	19,026	20%	77,974
Postage	681,157	38,495	372,283	55%	308,874
Professional Dues	29,652	515	10,020	34%	19,632
Publications	301,819	13,479	92,889	31%	208,930
Security	300,000	17,480	83,351	28%	216,650
Telephone	93,000	4,215	22,526	24%	70,474
Training	266,812	8,047	74,083	28%	192,729
Utilities	125,000	7,522	31,607	25%	93,393
Worker's Compensation	50,000	(50)	52,984	106%	(2,984)
Contingency	250,000	0	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>313,798</b>	<b>1,810,418</b>	<b>46%</b>	<b>2,161,266</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	27,350	27,350	1823%	(25,850)
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	12,000	0	0	0	12,000
Residential	25,000	0	0	0	25,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	112,000	5,644	9,514	8%	102,486
CAMA Hardware	30,000	0	0	0	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>32,994</b>	<b>36,864</b>	<b>19%</b>	<b>154,636</b>

**BEXAR APPRAISAL DISTRICT**

*Summary of All Units*

*Comparison of Budget and Actual Revenues*

*For the Five Months Ending 5/31/2025*

	<b>2025 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	1,017,141	5,042,405	39%	7,834,432
Salaries, Overtime	171,350	26,553	53,258	31%	118,092
Retirement	2,150,130	183,166	905,089	42%	1,245,041
Payroll Taxes	32,400	96	20,691	64%	11,709
Group Medical Insurance	2,045,466	127,479	567,991	28%	1,477,475
Life Insurance	80,889	4,820	24,119	30%	56,770
Medicare Taxes	201,054	16,146	79,567	40%	121,487
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	3,972	39,949	80%	10,051
Departure Contingency	70,000	0	31,611	45%	38,389
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>1,379,373</b>	<b>6,764,680</b>	<b>38%</b>	<b>11,188,446</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	20,664	54%	17,336
Valuation Telecommunications Accounts	40,000	0	23,597	59%	16,403
Election	1,000,000	381,346	381,346	38%	618,654
Accounting & Auditing	50,000	20,856	33,267	67%	16,733
Legal Services	1,250,000	99,332	425,509	34%	824,491
Consulting Studies	40,000	8,010	9,776	24%	30,224
Taxpayer Liasion Officer	39,000	2,823	6,823	17%	32,177
Contract Services Contingency	45,800	0	240	1%	45,560
Temporary Services	196,000	43,250	102,756	52%	93,244
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>555,617</b>	<b>1,003,979</b>	<b>37%</b>	<b>1,694,821</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	13,875	34,611	44%	43,989
Software Maintenance	446,835	61,324	328,983	74%	117,852
Hardware Maintenance	43,000	8,796	12,761	30%	30,239
IS Supplies	60,000	2,841	4,521	8%	55,479
IS Services	25,000	1,474	4,501	18%	20,499
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>88,309</b>	<b>385,378</b>	<b>59%</b>	<b>268,057</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	250,000	104%	(10,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	226,092	3,946	198,494	88%	27,598
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	100,000	0	0	0	100,000
CAMA Software	693,311	20,253	322,148	46%	371,163
CAMA Enhancements	150,000	0	0	0	150,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>24,199</b>	<b>770,642</b>	<b>51%</b>	<b>748,761</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	475	12%	3,525
Chief Appraiser Expense	8,000	590	2,496	31%	5,504
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>590</b>	<b>2,971</b>	<b>25%</b>	<b>9,029</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Five Months Ending 5/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	33,026	112,436	12%	787,565
Training	6,920	3,462	6,712	97%	208
Postage	203,832	13,345	16,586	8%	187,246
Legal Services	65,000	0	1,859	3%	63,141
<b>TOTAL A.R.B EXPENDITURES</b>	<b><u>1,175,752</u></b>	<b><u>49,832</u></b>	<b><u>137,593</u></b>	<b><u>12%</u></b>	<b><u>1,038,159</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>28,175,700</u></b>	<b><u>2,444,713</u></b>	<b><u>10,912,525</u></b>	<b><u>39%</u></b>	<b><u>17,263,175</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>2,414,340</u></b>	<b><u>(3,385,328)</u></b>	<b><u>0</u></b>	<b><u>3,385,328</u></b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED May 31, 2025**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 4,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 4,000,000.00

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 625,415.87
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 625,415.87

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 165,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 165,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 875,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 875,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,000,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 387,654.16
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 387,654.16

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 375,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 375,000.00

		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 143,630.00

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 105,214.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 105,214.00

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 220,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 220,000.00

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 96,891.28

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
For the Five Months Ending 5/31/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$2,080,156	\$1,040,078	\$941,276	\$0	\$0
City of Alamo Heights	46,354	23,178	21,278	0	0
Alamo Heights ISD	455,556	227,778	206,322	0	0
City of Balcones Heights	12,292	6,146	5,778	0	0
Bexar County	3,551,910	1,775,956	1,609,996	0	0
Bexar County Emer Serv Dist#1	10,773	5,386	4,834	0	0
Bexar County Emer Serv Dist#2	87,927	43,964	37,694	0	0
Bexar County Emer Serv Dist#3	46,270	23,136	19,714	0	0
Bexar County Emer Serv Dist#5	23,205	11,602	9,838	0	0
Bexar County Emer Serv Dist#6	9,760	4,880	4,266	0	0
Bexar County Flood	310,305	155,152	140,590	0	0
Bexar County Emer Serv Dist#7	36,482	18,242	16,158	0	0
Bexar County Emer Serv Dist#8	12,348	6,174	5,132	0	0
Bexar County Emer Serv Dist#4	17,467	8,734	6,516	0	0
Bexar County Emer Serv Dist#10	16,033	8,016	6,748	0	0
Boerne ISD	193,744	96,872	83,222	0	0
Bexar County Emer Serv Dist#11	12,967	6,484	5,908	0	0
Bexar County Emer Serv Dist#12	10,407	5,204	4,356	0	0
City of Castle Hills	27,565	13,782	12,590	0	0
City of China Grove	2,953	1,476	1,034	0	0
Cibolo Canyon	51,642	25,822	23,256	0	0
Comal ISD	225,809	112,904	98,048	0	0
City of Converse	67,732	33,866	29,590	0	0
Crosswinds at South Lake SID	6,835	3,418	2,378	0	0
East Central ISD	417,753	208,876	173,126	0	0
Edgewood ISD	125,450	62,726	61,130	0	0
City of Elmendorf	5,682	2,842	2,496	0	0
City of Fair Oaks Ranch	27,509	13,754	12,384	0	0
Floresville ISD	197	98	78	0	0
City of Grey Forest	394	198	168	0	0
Harlandale ISD	172,985	86,492	81,826	0	0
City of Helotes	28,240	14,120	12,876	0	0
Hill Country Village	4,050	2,026	1,772	0	0
Town of Hollywood Park	20,646	10,324	9,294	0	0
Judson ISD	858,879	429,440	393,086	0	0
City of Kirby	19,549	9,774	8,726	0	0
City of Leon Valley	36,088	18,044	16,572	0	0
City of Live Oak	42,557	21,278	20,114	0	0
City of Lytle	28	14	14	0	0
Medina Valley ISD	196,866	98,434	82,744	0	0
Northeast ISD	2,858,534	1,429,268	1,314,584	0	0
Northside ISD	4,312,398	2,156,194	1,981,222	0	0
City of Olmos Park	24,696	12,348	10,588	0	0
City of San Antonio	4,727,591	2,363,796	2,159,414	0	0
San Antonio ISD	1,773,058	886,530	844,896	0	0
San Antonio MUD #1	928	464	634	0	0

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
*For the Five Months Ending 5/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
San Antonio River Authority	265,694	132,848	120,218	0	0
City of Sandy Oaks	4,810	2,406	1,512	0	0
City of Schertz	19,267	9,634	8,804	0	0
Schertz-Cibolo-Univ City ISD	85,846	42,924	38,082	0	0
City of Selma	11,982	5,992	5,558	0	0
City of Shavano Park	28,775	14,388	12,914	0	0
City of Somerset	5,710	2,856	2,664	0	0
Somerset ISD	37,944	18,972	16,430	0	0
South San Antonio ISD	182,014	91,008	80,262	0	0
Southside ISD	153,465	76,732	69,390	0	0
Southwest ISD	438,061	219,030	201,414	0	0
City of St. Hedwig	7,454	3,728	3,218	0	0
City of Terrell Hills	41,151	20,576	18,550	0	0
Universal City	59,631	29,816	27,818	0	0
University Health System	3,745,316	1,872,658	1,810,758	0	0
City of Von Ormy	675	338	0	0	0
Westside 211 SID	11,392	5,696	4,616	0	0
City of Windcrest	22,587	11,280	10,186	0	0
Clear Water Creek SID	113	56	14	0	0
Gates SID	197	98	0	0	0
Stolte Ranch SID	1,294	648	336	0	0
Tally Road SID	1,828	914	426	0	0
Westpoint SID	18,114	9,058	4,834	0	0
Redbird Ranch	7,313	3,656	2,624	0	0
Bexar County Emer Serv Dist#9	2,560	1,280	1,008	0	0
Tres Laurels SID	56	28	26	0	0
Landon Ridge SID	619	310	232	0	0
Lemon Creek SID	731	366	104	0	0
Briggs Ranch SID	984	492	194	0	0
Sapphire Grove SID	225	112	64	0	0
Grace Gardens SID	84	40	40	0	0
Briggs Ranch II SID	225	112	26	0	0
Medina Stonehill SID	338	170	0	0	0
Boerne Stage Road SID	253	126	0	0	0
Stone Garden SID	225	112	0	0	0
Redbird Ranch Water SID 3	197	98	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>14,063,848</b>	<b>12,926,588</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	104,639	114,480	0	311
Other Revenues - Information Systems	8,000	1,439	1,793	435	688
Interest Revenues	20,000	127,926	122,386	29,939	27,927
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>234,005</b>	<b>238,658</b>	<b>30,373</b>	<b>28,926</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>14,297,853</b>	<b>13,165,246</b>	<b>30,373</b>	<b>28,926</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
*For the Five Months Ending 5/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	32,032	30,447	15,465	9,993
Auto Allowance	967,200	398,685	387,547	81,467	78,267
Stipend	35,500	14,333	9,958	2,917	2,500
Copier Costs	44,194	18,105	12,798	3,390	2,610
Copier, FAX, & Printer Supplies	57,450	8,459	11,022	2,100	214
Employee Recognition/Awards	50,000	17,793	11,603	0	0
Equipment Maintenance	350	131	0	0	0
Forms Creation	225,000	135,397	182,115	89,633	117,216
General Insurance	45,000	51,783	42,905	855	0
Map Production & Supplies	3,550	0	236	0	0
Mileage Reimbursements	4,000	393	176	277	38
Office Building Expense	250,000	114,489	101,295	22,375	15,171
Offsite Storage	25,000	10,049	8,470	1,904	1,684
Office Supplies	97,000	19,026	42,227	3,713	14,996
Postage	681,157	372,283	397,043	38,495	(14,201)
Professional Dues	29,652	10,020	10,703	515	315
Publications	301,819	92,889	84,782	13,479	9,288
Security	300,000	83,351	91,613	17,480	22,823
Telephone	93,000	22,526	26,556	4,215	9,354
Training	266,812	74,083	59,625	8,047	9,215
Utilities	125,000	31,607	31,705	7,522	6,709
Worker's Compensation	50,000	52,984	45,518	(50)	(50)
Contingency	250,000	250,000	248,258	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>1,810,418</b>	<b>1,836,602</b>	<b>313,798</b>	<b>286,140</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	27,350	0	27,350	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	12,000	0	8,395	0	0
Residential	25,000	0	694	0	0
Commercial	3,500	0	1,385	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	0	469	0	0
<b>EQUIPMENT:</b>					
Information Services	112,000	9,514	16,628	5,644	15,439
CAMA Hardware	30,000	0	3,840	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>36,864</b>	<b>31,411</b>	<b>32,994</b>	<b>15,439</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
*For the Five Months Ending 5/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	5,042,405	4,867,115	1,017,141	1,002,075
Salaries, Overtime	171,350	53,258	56,568	26,553	24,578
Retirement	2,150,130	905,089	885,196	183,166	185,735
Payroll Taxes	32,400	20,691	22,181	96	256
Group Medical Insurance	2,045,466	567,991	537,685	127,479	114,267
Life Insurance	80,889	24,119	22,722	4,820	4,831
Medicare Taxes	201,054	79,567	77,611	16,146	16,333
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	39,949	71,990	3,972	18,978
Departure Contingency	70,000	31,611	75,828	0	21,762
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>6,764,680</b>	<b>6,616,895</b>	<b>1,379,373</b>	<b>1,388,815</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	20,664	34,731	0	0
Valuation Telecommunications Accounts	40,000	23,597	0	0	0
Election	1,000,000	381,346	402,834	381,346	0
Accounting & Auditing	50,000	33,267	32,974	20,856	6,465
Legal Services	1,250,000	425,509	474,677	99,332	93,727
Consulting Studies	40,000	9,776	9,110	8,010	7,354
Taxpayer Liasion Officer	39,000	6,823	7,740	2,823	1,647
Contract Services Contingency	45,800	240	167	0	43
Temporary Services	196,000	102,756	90,991	43,250	41,253
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>1,003,979</b>	<b>1,053,224</b>	<b>555,617</b>	<b>150,489</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	34,611	32,043	13,875	14,185
Software Maintenance	446,835	328,983	323,538	61,324	2,141
Hardware Maintenance	43,000	12,761	12,786	8,796	771
IS Supplies	60,000	4,521	8,262	2,841	3,954
IS Services	25,000	4,501	2,725	1,474	0
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>385,378</b>	<b>379,353</b>	<b>88,309</b>	<b>21,051</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	250,000	240,000	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	226,092	198,494	186,869	3,946	3,950
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	100,000	0	3,800	0	0
CAMA Software	693,311	322,148	245,008	20,253	916
CAMA Enhancements	150,000	0	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>770,642</b>	<b>675,678</b>	<b>24,199</b>	<b>4,866</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	475	1,233	0	0
Chief Appraiser Expense	8,000	2,496	1,959	590	230
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>2,971</b>	<b>3,192</b>	<b>590</b>	<b>230</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year  
 Prior Year-Income Statement  
 For the Five Months Ending 5/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	112,436	147,840	33,026	35,085
Training	6,920	6,712	2,900	3,462	0
Postage	203,832	16,586	36,751	13,345	16,225
Legal Services	65,000	1,859	1,905	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,175,752</b>	<b>137,593</b>	<b>189,396</b>	<b>49,832</b>	<b>51,310</b>
<b>TOTAL EXPENDITURES</b>	<b><u>28,175,700</u></b>	<b><u>10,912,525</u></b>	<b><u>10,785,750</u></b>	<b><u>2,444,713</u></b>	<b><u>1,918,340</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(3,385,328)</u></b>	<b><u>(2,379,497)</u></b>	<b><u>2,414,340</u></b>	<b><u>1,889,414</u></b>



## STAFF SUMMARY SHEET

**ISSUE:** Chief Appraiser's Report

The board of directors will receive the following report from the chief appraiser:

- The presentation of appraisal roll correction report for the second quarter of the 2025 tax year as authorized by Section 25.25(b), Texas Tax Code. (1 page)
- An overview of the property tax calendar and an update on the status of work regarding the 2025 appraisal roll. (3 pages)

**Bexar Appraisal District  
25.25B Report**

Prop ID	Geo ID	Legal Description	Owner Name	Year	Sup Num	Sup Date	Code	Sup Action	Sup Description	Beginning Market	Beginning Appraised	Beginning Assessed	Corrected Market	Corrected Appraised	Corrected Assessed	Delete Date
445016	09757-035-0390	NCB 9757 BLK 35 LOT 39	FLETCHER KENNETH	2023	276	04/30/2025	2525B	Account Modified	OK-A 25.25B correction, correct value and property description to \$90,000 as was agreed in 2024. Owner inherited property for 2023 and notice was sent to incorrect location. #360/EWS.	\$99,520	\$99,520	\$94,474	\$45,000	\$45,000	\$45,000	
1420442	09757-035-0390	NCB 9757 BLK 35 LOT 39	FLETCHER KENNETH	2023	276	04/30/2025	2525B	Account Modified	OK-A 25.25B correction, correct value and property description to \$90,000 as was agreed in 2024. Owner inherited property for 2023 and notice was sent to incorrect location. #360/EWS.	\$199,040	\$199,040	\$199,040	\$0	\$0	\$0	06/24/2024
1420442	09757-035-0390	NCB 9757 BLK 35 LOT 39	RODRIGUEZ LISA ANN	2023	276	04/30/2025	2525B	Account Modified	OK-A 25.25B correction, correct value and property description to \$90,000 as was agreed in 2024. Owner inherited property for 2023 and notice was sent to incorrect location. #360/EWS.	\$199,040	\$199,040	\$199,040	\$0	\$0	\$0	06/24/2024
1420443	09757-035-0390	NCB 9757 BLK 35 LOT 39	RODRIGUEZ LISA ANN	2023	276	04/30/2025	2525B	Account Modified	OK-A 25.25B correction, correct value and property description to \$90,000 as was agreed in 2024. Owner inherited property for 2023 and notice was sent to incorrect location. #360/EWS.	\$99,520	\$99,520	\$99,520	\$45,000	\$45,000	\$45,000	



# Appraisal Records Report

The Bexar Appraisal District (BCAD) reports the following updates on its appraisal operations:

At this stage of the appraisal calendar, the certification of the appraisal roll is the central focus of the entire district. All departments are actively working toward the shared goal of delivering a timely and accurate certified roll in accordance with statutory deadlines. This effort involves completing ARB hearings, finalizing values, resolving protests, updating records, and ensuring compliance with Tax Code Sections 26.01 and 41.12. Achieving timely certification is essential to fulfilling our statutory responsibilities, while ensuring that local governments have the accurate information needed to carry out their budget and tax rate decisions.

## **Certification Dates and Their Significance (Tax Code §§ 26.01(a), (a-1) and 41.12)**

As required by the Texas Property Tax Code, the **chief appraiser must certify the appraisal roll by July 25** (Section 26.01(a)) to the tax assessor for each taxing unit. This roll includes the appraised values of all taxable properties and serves as the basis for tax rate adoption and billing.

Additionally, under Section 41.12, the **Appraisal Review Board (ARB)** must complete substantially all hearings and **approve the appraisal records by July 20**, enabling the chief appraiser to fulfill the legal obligation to certify the roll within the statutory timeline.

To allow for timely certification—even when some values remain under protest—Section 26.01(a-1) authorizes certification once at least 90% of the prior year’s total appraised value for a taxing unit has been determined and is not under protest or otherwise unresolved.

## **Why This Matters:**

- Ensures legal compliance with state-mandated deadlines.
- Provides certified property values required for lawful tax rate setting and budget planning.
- Maintains public trust through predictable and orderly assessment timelines.

**As of July 3**, only **11.24% of the total appraised value remains under protest**, reflecting steady progress toward certification. Based on current ARB scheduling and resolution trends, we are confident in meeting the **90% certification threshold** required by law and are on track to come **very close to the 95% threshold**. While there is always the potential for schedule adjustments due to valid rescheduling requests or late-arriving timely-filed protests, we remain well-positioned to certify the roll on time and support our taxing units in meeting their statutory deadlines.



# Appraisal Records Report

## Protests Resolved

Figure 1. Protest Resolution Progress by Date

Total Received:	184,967	\$144,337,629,359
Active:	97,214	\$36,522,267,566
Resolved:	87,753	\$107,815,361,793

### Resolved This Year

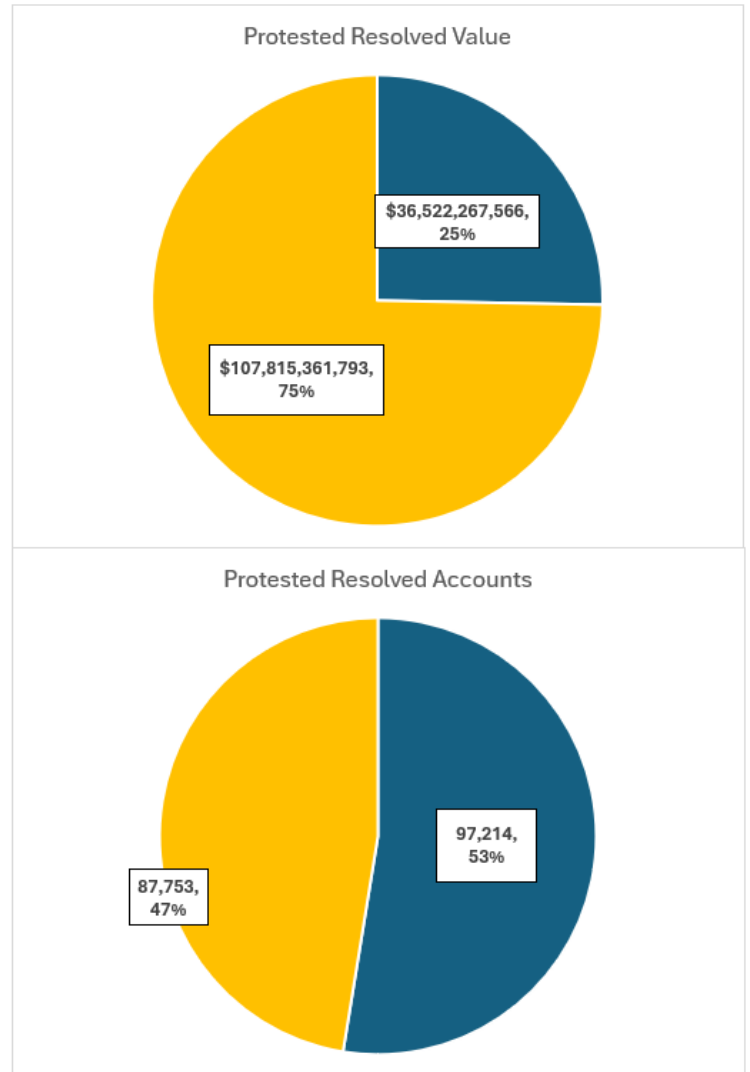
As Of:	Type	Protests	Value
7/3/2025	COM	14,423	\$76,673,513,794
7/3/2025	PP	2,326	\$4,419,127,021
7/3/2025	RES	71,004	\$26,722,720,978
	Total	87,753	\$107,815,361,793

### Resolved Prior Year (2024)

As Of:	Type	Protests	Value
7/2/2024	COM	8,482	\$59,514,703,810
7/2/2024	PP	964	\$4,221,528,806
7/2/2024	RES	73,322	\$27,025,027,326
	Total	82,768	\$90,761,259,942

### Resolved 2 Years Ago (2023)

As Of:	Type	Protests	Value
7/3/2023	COM	7,905	\$55,268,752,051
7/3/2023	PP	796	\$3,505,732,147
7/3/2023	RES	68,727	\$23,322,202,919
	Total	77,428	\$82,096,687,117



To date, there have been approximately 87,753 protests resolved, accounting for over \$107 billion in appraised value. That represents 75% of the total protested value and 47% of the protested accounts submitted this year.

## Year-Over-Year

To date, we have seen a 6% year-over-year increase in the number of protested accounts processed and an 18.79% increase in protested value processed, largely due to enhanced scheduling efforts by our commercial and personal property divisions. We aim to extend these improvements to residential scheduling next year to further enhance overall efficiency. These efforts will help ensure the continued delivery of a timely and accurate certified appraisal roll that reflects the pace and growth of our county.



# Appraisal Records Report

## **Maintenance of the 30-Day Processing Window**

The District strives to maintain a standard 30-day processing window for ownership changes and exemption applications. However, due to the necessary shift in staffing resources to support the timely certification of the appraisal roll, processing times may temporarily exceed the 30-day target.

## **Ownership Updates:**

Ownership records are updated as deed filings are received from the County Clerk's office. As of today, deeds received through June 20 have been entered into the processing queue. Approximately 8,092 deeds are currently pending, with the oldest unprocessed deed dated 31 days ago, keeping us within a manageable processing window.

## **Exemption Applications:**

Applications are processed in the order received. There are currently 3,423 pending applications, with the oldest dated April 10—84 days old, and still within the 90-day statutory requirement. Staff is actively working through the queue, prioritizing the oldest submissions and processing applications daily.

**STAFF SUMMARY SHEET**

**ISSUE:** Additional Reports

The board of directors will receive the following reports:

1. Community Engagement
2. Appraisal Review Board

## STAFF SUMMARY SHEET

**ISSUE:** Additional Reports

The board of directors will receive the Community Engagement report from Jennifer Rodriguez, Communications Director.

## 2025 Community Engagement Report – June

**Date:** July 8, 2025

**To:** Board of Directors  
Rogelio Sandoval, Chief Appraiser

**From:** Jennifer Rodriguez, Communications Director

<b>Date &amp; Time</b>	<b>Program &amp; Location</b>	<b>Presenter</b>	<b>Topic</b>	<b># of Attendees (if available)</b>	<b># of Documents Submitted (if available)</b>
June 12	Legacy Coldwell Banker – Coldwell Banker Office, 78249	Jennifer Rodriguez	General appraisal, exemption and protest information	13	N/A
June 28	Frost Bank Expo – Boys & Girls Club of SA Eastside Gym, 78220	Davette Balcazar & Jennifer Rodriguez	Resource table: General appraisal, exemption and protest information	30	N/A

## STAFF SUMMARY SHEET

**ISSUE:** Additional Reports

The board of directors will receive the Appraisal Review Board report from Daniel George, Appraisal Review Board Chair.

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn