

BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA

DATE OF MEETING: May 13, 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 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/92005618708?pwd=P5NHwZkld2baJqIQhbZaC4ngRDSGB.1>

Meeting ID: 920 0561 8708
Passcode: 014556

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 April 8, 2025.

D. Preliminary 2026 Operating Budget (*Crystal Khantharoth, Finance Director*)

The board of directors may discuss and/or vote to approve the preliminary 2026 operating budget for submission to the taxing units. In accordance with Section 6.06 of the Texas Property Tax Code, final approval of the 2026 operating budget will take place before September 15th.

E. Board of Directors Manual (*Rogelio Sandoval, Chief Appraiser*)

The board of directors may discuss and/or vote to amend Article I of the board of directors manual to include public communication to the board of directors.

F. Ad-hoc Building Committee (*Rogelio Sandoval, Chief Appraiser*)

The board of directors may consider and appoint an ad-hoc building committee.

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.
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. Appraisal Records *(Tommy Allison, Assistant Chief Appraiser)*

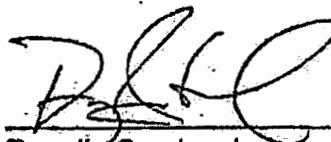
- a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2025 appraisal roll.

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 intérprete 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.*

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BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
MAY 13, 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 April 8, 2025.

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
APRIL 8, 2025**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on April 8, 2025 at 2:00 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 2:00 pm and acknowledged the presence of the following directors:

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

B. Public Comments Period

There were no members of the public present.

C. Minutes

Mr. Gannon asked if there were any additions, corrections or edits. Ms. Hizek added the dot should be removed from House Bill 2786 on pages 2 and 3. Dr. Barksdale approved the minutes with corrections. Councilwoman Garcia seconded the motion which was unanimously approved.

D. Expenditure – CAMA Enhancement

Ms. Crystal Khantharoth, Finance Director, asked for board approval to spend \$150,000 on Computer Assisted Mass Appraisal (CAMA) enhancements to Harris Govern for the district's PACS software.

Discussion continued regarding how and which departments utilize this software within the district.

Mr. Gannon asked for a motion to approve the budgeted line item for CAMA software enhancements in the amount of \$150,000. Mr. Bruce approved the motion. Councilwoman Garcia seconded the motion which was unanimously approved.

E. Adjourn to Executive Session

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 adjourned into executive session at 2:09 pm and reconvened at 2:32 pm. There was no action to be taken.

F. Chief Appraiser's Report

1. Financial Condition

Ms. Khantharoth presented the board with the Funds Investment Report from January and February 2025 financials. As of February 28, 2025, total deposits were \$10,692,329.13. Year to date interest earned \$47,732.93 and the district was over collateralized by \$7,096,449.32. Total revenues collected \$7,124,452.00 with a surplus of \$2,397,358.00. She stated there were no changes to the designated cash funds.

2. Appraisal Records

Mr. Tommy Allison, Assistant Chief Appraiser, informed the board that as of Friday April 11th, the district would be mailing 393,596 appraisal notices out of the 787,192 total records. The remaining 47,000 records eligible for an appraisal notice would be mailed in two additional batches in early May and early June and would Business Personal Property and Commercial & Agricultural properties that are still under review. The district continues to maintain a 30-day processing window for ownership updates and exemption applications.

Discussion ensued among board members regarding value, sales and percentages due to new construction within Bexar County.

Mr. Allison also added that the 2025 Property Value Appeal deadline is May 15th.

Mr. Uresti made the recommendation to update the word appeal to protest in advertisements to mirror the Texas Property Tax Code. Mr. Gannon agreed it was best to update the language.

3. District Operations

Ms. Laura McCloud, Human Resources Director, informed the board that the district had received Energage's Top Workplaces USA Award for 2025. This marked the third year in a row the district received this national recognition.

G. Additional Reports

1. Community Engagement

Ms. Jennifer Rodriguez, Communications Director, presented the March 2025 Community Interaction Statistics report. In the month of March, the district received 10,921 total phone calls with the average speed of answer remaining at 2:00 minutes, 1,285 total communications via the website Chatbot, and 4,079 total visitors. Additionally, there were six Community Engagement events scheduled throughout the month.

2. Taxpayer Liaison

Mr. White presented the board with the Taxpayer Liaison report for March which included accounts that needed further assistance with exemption forms as well as homeowner concerns.

3. Appraisal Review Board

Mr. Daniel George, Appraisal Review Board Chair, confirmed there was nothing to report for the month of March.

H. Adjourn

Mr. Gannon asked for a motion to adjourn. Mr. Uresti moved to adjourn. Dr. Barksdale seconded the motion which was unanimously approved.

There being no further business, the April 8, 2025, board of directors meeting adjourned at 3:15 pm.

Chair

Secretary

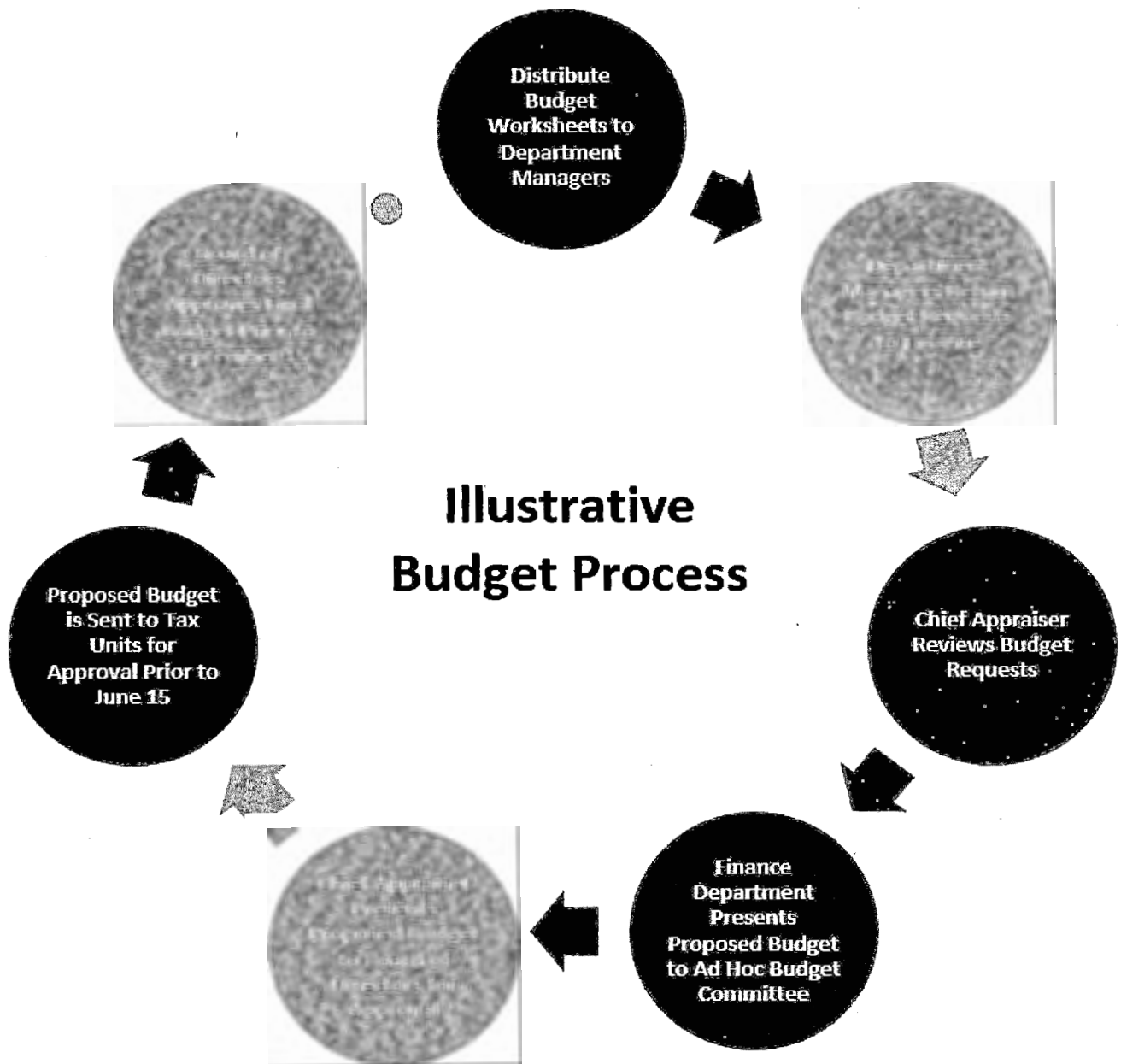
Date

STAFF SUMMARY SHEET

ISSUE: Preliminary 2026 Operating Budget

The board of directors may discuss and/or vote to approve the preliminary 2026 operating budget for submission to the taxing units. In accordance with Section 6.06 of the Texas Property Tax Code, final approval of the 2026 operating budget will take place before September 15th.

BEXAR APPRAISAL DISTRICT 2026 BUDGET INFORMATION HIGHLIGHTS



Bexar Appraisal District 2026 Budget Information and Highlights

The attached budget outlines the Bexar Appraisal District's financial plan for appraisal year 2026. More than a spending document, this budget reflects the District's values: a commitment to public service, operational excellence, and fiscal responsibility. The District's staff is the foundation of our success, and our investment in personnel remains the highest portion of the budget. This budget also addresses legislative mandates, the growth of our parcel inventory, and a rising appeals and litigation workload, all while maintaining our commitment to efficient resource management.

The 2026 budget proposes total expenditures of **\$29,743,477**, representing an increase of **\$1,567,778 (5.56%)** over 2025. Notably, this marks the third consecutive year in which the year-over-year percentage increase has declined, demonstrating our ongoing commitment to fiscal responsibility amid growing demands.

A. Operating Expenses - (14.07% of the total budget amount)

In the operating expenses category, the increase in auto allowance is primarily due to the addition of several new positions and the reclassification of certain roles. Office building maintenance costs have risen, driven by necessary A/C repairs and replacements. Off-site parking expenses have also increased, due to the leasing of 135 parking spaces from University Health Care. Postage costs have gone up because of postal rate hikes. Additionally, we are seeing similar upward trends in workers' compensation and property insurance expenses.

To summarize:

- Increased auto allowance, attributed to new positions and role reclassifications.
- Higher building maintenance costs, primarily from necessary HVAC repairs and replacements.
- Expanded off-site parking costs, due to the leasing of 135 parking spaces from University Health Care.
- Rising postage, workers' compensation, and property insurance expenses.

Net Projected Change: \$212,188

B. Capital Expenses – (0.67% of the total budget amount)

The Capital Expenses category shows a net increase in the 2026 budget. This is primarily due to the Furniture line item, which has increased to accommodate the replacement of aging furniture, and the addition of new workstations as needed.

To summarize:

- Furniture replacements for aging assets.
- Addition of new workstations.

Net Projected Change: \$8,000

C. Debt Service- (0.00% of the total budget amount)

The District owns its facilities outright, resulting in **no debt service** obligations.

D. Employee Expenses – (63.81% of the total budget amount)

Staffing Level

Public contact has reached an all-time high with phone calls and email correspondence significantly increased in recent history and that trend is expected to continue. For the past few years, we have added positions to the staff count to assist in dealing with the growth that we have experienced in all aspects of the organization. We have found that there is a need for a few targeted positions in this year's budget that are directly attributable to growth. We are requesting the addition of 8 new positions in total for 2026; with 6 being clerical positions and 2 appraiser positions. These positions are necessary to handle the growth in public contact and re-apportion customer service staff. We believe that the addition of these positions will improve the efficiency and operation of the district while serving the public in the manner in which they have become accustomed.

Staff Salaries

Historically, the District has adjusted the salary grid by 1%, which has been helpful in keeping up with inflation and competition. Unfortunately, adjusting the grid by that amount has proven to be insufficient to keep up with these factors in recent years and the proposed budget accounts for an adjustment of the compensation grid by 2%. This results in our beginning minimum wage for 2026 to be \$18.81 per hour to maintain competitiveness. It is our intention that over time, these annual adjustments will lessen the need to make significant increases in staff salaries in a single year.

Merit Increases

The District has consistently maintained a merit-based performance system by which employees are compensated based on their contribution to the district's mission. This budget also provides for merit increases for those staff members who qualify based on their performance.

This budget also includes money to fund a retiree COLA that is paid out every other year; budgeting for half of the anticipated cost annually. We pay this cost up front as not to add significantly to our unfunded liability with TCDRS.

To summarize:

- **8 New Positions:** 6 clerical and 2 appraisers, addressing growth in public interactions and operational demands.
- **Compensation Grid Adjustment:** A proposed 2% adjustment to maintain competitiveness, raising the minimum hourly wage to **\$18.81**.
- **Merit Increases:** Continuing a performance-based system rewarding employee contributions.
- **Retiree COLA Funding:** Annual budgeting for biennial retiree cost-of-living adjustments to minimize unfunded liabilities.

Net Projected Personnel Expense Change: \$1,026,547

E. Contract Services – (8.80% of the total budget amount)

In a special session held late in 2023, the legislature enacted changes to the composition of the CAD Board of Directors, adding three members to be publicly elected beginning in 2024. While this legislative change mandates that appraisal districts fund the cost of these elections, no state funding was allocated to offset the expense making it an unfunded mandate.

To address this, the district introduced a new budget line in 2025 specifically for election costs. The Board approved this addition last year and also established a reserve account dedicated to funding future election expenses. This proactive approach allows the district to accumulate funds gradually, providing greater financial stability and reducing budget volatility over time. As such, we advocate allocating \$750,000 in 2026 for the election reserve as opposed to \$1,000,000 allocated last year.

In addition to the cost of elections, the district has experienced higher litigation costs as we have seen a 30% increase in lawsuits for 2025 and the settlement of these cases is protracted over several years. Our legal team has also been notified that outside counsel and mediation providers have raised their hourly rates which adds to the cost of resolving cases.

To summarize:

- Election expenses have been proactively funded through a reserve account.
- Litigation costs have increased due to a 30% rise in lawsuits and higher outside counsel rates.

Net Projected Change: -\$80,300

F. Information Systems Expenses – (2.81% of the total budget amount)

The Information Systems category of expenses is planned to increase by \$181,648 to account for software licensing renewals, new equipment leases, and hardware maintenance costs. The increase includes multi-year discounts for software renewals that will be incurred this year but will cover multi-year terms before subsequent renewal.

To summarize:

- Renewals of software licensing agreements.
- New equipment leases.
- Adjustments to service costs aligned with actual expenditures.

Net Projected Change: \$181,648

G. Project Expenses – (5.77% of the total budget amount)

Field device maintenance and CAMA (Computer Assisted Mass Appraisal) software costs are expected to increase as they are licensed primarily on a 'per parcel' basis and our parcel count and corresponding workload increase as we sustain growth. We are increasing the Technology Improvements line item as we anticipate some hardware replacement needs in the upcoming year. We do anticipate the need to add enhancements to our CAMA software and online services for the public.

To summarize:

- Increased costs tied to parcel count growth (field devices, CAMA software).
- Anticipated enhancements to online public services.
- Increase in technology improvements as we anticipate some additional hardware needs.

Net Projected Change: \$195,536

H. Other Expenses – (0.04% of the total budget amount)

This category of expenses remains unchanged in the budget plan for 2026.

I. Appraisal Review Board Expenses- (4.03% of the total budget amount)

The ARB category of expenses is expected to increase in the 2026 budget plan by a total of \$24,158, reflecting a net change resulting from rising postage cost and a reduction in ARB legal services. One of the increases in this category of expenses results from postage costs. ARB orders must be sent via certified mail in accordance with Tax Code Section 41.47(d)(1) and we are seeing a higher number of these being sent. The US Postal Service has also increased their postal rates which is having an effect on the cost to send evidence, notices to appear for hearings, and associated letters notifying owners of the availability to schedule their informal meeting with staff.

To summarize:

- Higher certified mail and postage costs mandated by law.
- Decrease in ARB Legal Services

NET Projected Increase: \$24,158

Total Budget -

The proposed 2026 budget of **\$29,743,477** translates to a **cost of \$41.09 per real property parcel** based on 2025 parcel counts. Compared to major Texas metropolitan areas, the Bexar Appraisal District continues to operate more cost-effectively:

Bexar AD Proposed 2026 Budget and Cost Per Parcel Comparison Among Top Metro Districts (by parcel count)			
District	Real Parcels	Annual Budget	Cost per Parcel
Harris	1,581,626	\$111,370,551	\$70.42
Dallas	751,824	\$37,006,000	\$49.22
Bexar	723,787	\$29,743,477	\$41.09
Tarrant	714,153	\$33,585,297	\$47.03
Travis	442,662	\$32,241,352	\$72.84

It is also worthwhile to note that the Bexar Appraisal District routinely returns unexpended funds to the taxing entities that fund our operation. While many entities such as the county and cities have multiple funding sources and revenue streams from which to draw funding, the appraisal district does not.

Also, of particular interest is the cost of Bexar Appraisal District services as a percentage of the total tax levy of participating tax units. **The Bexar Appraisal District total actual cost to the entities is typically less than one half of one percent of the total tax levy in Bexar County. The proposed 2026 budget of \$29,743,477 is calculated as 0.59% of the total 2024 tax levy used to calculate each entity's share of the district's total cost.** By the time that the 2025 total levy is adopted, we expect the budget amount to calculate at or below one half of one percent of the total. Below details the specific statistics with regard to increases, refunds, and costs as a percentage of the total levy in Bexar County.

Historical Budget and Refund Performance

Year	Approved Budget	Percent Change from Previous	Dollar Change from Previous	Surplus Refunded to Tax Units	Percent of Budget Refunded	Total Tax Unit Levy for Budget Share	BAD Cost as % of Levy	Net Expenditures after Refunds	Actual Cost as % of Levy
2019	\$18,261,544	-2.12%	(\$395,972)	\$645,997	3.54%	\$3,734,896,111	0.49%	\$17,615,547	0.47%
2020	\$18,948,050	3.76%	\$686,506	\$854,624	4.51%	\$3,998,963,398	0.47%	\$18,093,426	0.45%
2021	\$18,841,892	-0.56%	(\$106,158)	\$305,400	1.62%	\$4,156,605,757	0.45%	\$18,536,492	0.45%
2022	\$20,328,268	7.89%	\$1,486,376	\$485,363	2.39%	\$4,517,693,584	0.45%	\$19,838,521	0.44%
2023	\$23,674,800	16.46%	\$3,346,532	\$783,998	3.31%	\$4,841,688,823	0.49%	\$22,890,802	0.47%
2024	\$25,901,200	9.40%	\$2,226,400	\$823,483	3.17%	\$5,018,743,242	0.52%	\$25,077,717	0.50%
2025	\$28,175,700	8.78%	\$2,274,500	N/A	N/A	N/A	0.56%	N/A	N/A
2026	\$29,743,477	5.56%	\$1,567,777				0.59%		
Avg percentage of budget refunded to entities:					3.09%	Avg Cost as Percent of Levy	0.48%		0.46%

The Bexar Appraisal District remains committed to providing efficient, courteous, and high-quality service to the citizens and taxing units of Bexar County. Our continued recognition at local, state, and international levels, including the "Top Workplace" award for six consecutive years, is a testament to our dedication.

The 2026 budget ensures that we maintain the level of excellence the public expects, while managing taxpayer resources with care and accountability.



Bexar Appraisal District 2026 Proposed Budget

CONSOLIDATED EXPENDITURES
BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	% CHG	Dollar Variance	Comment	
A. OPERATING EXPENSES								
5005- 00 Advertising Public Notices	\$61,757	\$63,000	\$70,000	\$70,000	0.00%	\$0		
5010- 00 Auto Allowance	\$911,152	\$892,800	\$967,200	\$1,056,800	9.26%	\$89,600	New positions	
5015- 00 Stipend	\$27,838	\$32,000	\$35,500	\$49,000	38.03%	\$13,500		
5020- 00 Copier Costs	\$33,647	\$47,982	\$44,194	\$39,732	-10.09%	(\$4,461)		
5025- 00 Copier, FAX & Printer Supplies	\$26,540	\$54,445	\$57,450	\$44,000	-23.41%	(\$13,450)		
5040- 00 Employee Programs	\$31,268	\$50,000	\$50,000	\$50,000	0.00%	\$0		
5050- 00 Equipment Maintenance	\$0	\$350	\$350	\$350	0.00%	\$0		
5060- 00 Forms Creations	\$193,332	\$366,775	\$225,000	\$225,000	0.00%	\$0		
5100- 00 Insurance	\$43,160	\$45,000	\$45,000	\$54,000	20.00%	\$9,000	Rate increase	
5160- 00 Map Production & Supplies	\$1,723	\$4,550	\$3,550	\$3,550	0.00%	\$0		
5170- 00 Mileage Reimbursements	\$215	\$4,000	\$4,000	\$4,000	0.00%	\$0		
5200- 00 Office Building Maintenance	\$269,666	\$250,000	\$250,000	\$270,000	8.00%	\$20,000	Offsite parking \$29,700 for 135 spots	
5210- 00 Offsite Storage	\$20,799	\$25,000	\$25,000	\$25,000	0.00%	\$0		
5220- 00 Office Supplies	\$76,998	\$84,980	\$97,000	\$104,000	7.22%	\$7,000		
5250- 00 Postage	\$547,889	\$694,362	\$681,157	\$729,557	7.11%	\$48,400	Rate increase	
5260- 00 Professional Dues	\$14,763	\$29,402	\$29,652	\$34,797	17.35%	\$5,145		
5300- 00 Publications	\$217,479	\$292,950	\$301,819	\$323,475	7.18%	\$21,656		
5350- 00 Security	\$278,449	\$300,000	\$300,000	\$300,000	0.00%	\$0		
5380- 00 Voice and Data Communication	\$73,907	\$93,000	\$93,000	\$93,000	0.00%	\$0		
5400- 00 Training	\$133,320	\$263,458	\$266,812	\$272,610	2.17%	\$5,798		
5500- 00 Utilities	\$93,367	\$125,000	\$125,000	\$125,000	0.00%	\$0		
5600- 00 Worker's Compensation	\$45,168	\$50,000	\$50,000	\$60,000	20.00%	\$10,000	New positions	
5900- 00 Contingency	\$1,525,258	\$250,000	\$250,000	\$250,000	0.00%	\$0	Reserve accounts breakout	
	\$4,627,695	\$4,019,054	\$3,971,684	\$4,183,872	5.34%	\$212,188		14.07% of total
B. CAPITAL EXPENSES								
6000- 00 Furniture	\$45,560	\$37,500	\$49,500	\$57,500	16.16%	\$8,000	Adding workstations	
6100- 00 Equipment	\$73,307	\$112,000	\$112,000	\$112,000	0.00%	\$0		
6150- 00 CAMA Hardware	\$3,840	\$15,000	\$30,000	\$30,000	0.00%	\$0		
	\$122,707	\$164,500	\$191,500	\$199,500	4.18%	\$8,000		0.67% of total
C. DEBT SERVICE								
6500- 00 Building Purchase - Principal	\$0	\$0	\$0	\$0	0.00%	\$0		
6550- 00 Building Purchase - Interest	\$0	\$0	\$0	\$0	0.00%	\$0		
	\$0	\$0	\$0	\$0	0.00%	\$0		0.00% of total

Bexar Appraisal District 2026 Proposed Budget

CONSOLIDATED EXPENDITURES
BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	% CHG	Dollar Variance	Comment
D. EMPLOYEE EXPENSES							
7000- 00 Salaries, Regular	\$11,557,718	\$12,310,629	\$12,876,837	\$13,753,455	6.81%	\$876,618	funds merit increases and Eight new positions
7010- 00 Salaries, Overtime	\$85,039	\$166,350	\$171,350	\$171,350	0.00%	\$0	
7050- 00 Retirement	\$2,074,984	\$2,057,710	\$2,150,130	\$2,291,969	6.60%	\$141,839	
7060- 00 Payroll Taxes	\$23,274	\$31,428	\$32,400	\$33,696	4.00%	\$1,296	
7070- 00 Group Medical Insurance	\$1,348,512	\$1,984,670	\$2,045,466	\$2,034,068	-0.56%	(\$11,398)	
7080- 00 Life Insurance	\$51,436	\$77,345	\$80,889	\$86,370	6.78%	\$5,481	
7090- 00 Medicare	\$181,995	\$192,772	\$201,054	\$213,765	6.32%	\$12,711	
7150- 00 TCDRS Retiree COLA	\$275,000	\$275,000	\$275,000	\$275,000	0.00%	\$0	
7200- 00 Sick Leave Buy Back Fund	\$117,715	\$50,000	\$50,000	\$50,000	0.00%	\$0	
7250- 00 Departure Contingency	\$122,356	\$70,000	\$70,000	\$70,000	0.00%	\$0	
	\$15,838,029	\$17,215,904	\$17,953,126	\$18,979,673	5.72%	\$1,026,547	63.81% of total
E. CONTRACT SERVICES EXPENSES							
7510- 00 Valuation Oil & Gas	\$30,388	\$38,000	\$38,000	\$32,000	-15.79%	(\$6,000)	
7520- 00 Valuation Telecommunications	\$28,944	\$40,000	\$40,000	\$49,000	22.50%	\$9,000	
7530- 00 Election	\$0	\$0	\$1,000,000	\$750,000	-33.33%	(\$250,000)	unfunded mandate for election
7550- 00 Accounting & Auditing	\$47,607	\$50,000	\$50,000	\$50,000	0.00%	\$0	
7580- 00 Legal Services	\$1,182,777	\$1,100,000	\$1,250,000	\$1,400,000	12.00%	\$150,000	30% increase in Lawsuits; Law Firm and mediation rates increase
7650- 00 Consulting Studies	\$24,238	\$40,000	\$40,000	\$40,000	0.00%	\$0	
7700- 00 Taxpayer Liaison Officer	\$32,242	\$30,000	\$39,000	\$47,500	21.79%	\$8,500	
7750- 00 Contract Services Contingency	\$729	\$45,800	\$45,800	\$45,000	-1.75%	(\$800)	
7800- 00 Temporary Services	\$179,467	\$189,500	\$196,000	\$205,000	4.59%	\$9,000	
	\$1,526,392	\$1,533,300	\$2,698,800	\$2,618,500	-2.98%	(\$80,300)	8.80% of total
F. INFORMATION SYSTEMS EXPENSES							
8000- 00 Leases	\$74,223	\$74,580	\$78,600	\$91,248	16.09%	\$12,648	
8100- 00 Software Maintenance	\$491,310	\$423,330	\$446,835	\$615,835	37.82%	\$169,000	Increased subscription cost added Zen Desk
8150- 00 Hardware Maintenance	\$12,786	\$43,000	\$43,000	\$43,000	0.00%	\$0	
8200- 00 Supplies	\$21,258	\$60,000	\$60,000	\$60,000	0.00%	\$0	
8300- 00 Services	\$14,684	\$35,600	\$25,000	\$25,000	0.00%	\$0	
	\$614,261	\$636,510	\$653,435	\$835,083	27.80%	\$181,648	2.81% of total

Bexar Appraisal District 2026 Proposed Budget

CONSOLIDATED EXPENDITURES
BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	% CHG	Dollar Variance	Comment
G. PROJECTS EXPENSES							
8510- 00 Aerial Maps	\$240,000	\$240,000	\$240,000	\$250,000	4.17%	\$10,000	
8640- 04 Homestead Audit	\$0	\$10,000	\$10,000	\$0	-100.00%	(\$10,000)	
8670- 00 Field Device Maintenance	\$214,475	\$201,156	\$226,092	\$306,282	35.47%	\$80,190	
8770- 02 Server Infrastructure Upgrade	\$100,000	\$100,000	\$100,000	\$100,000	0.00%	\$0	
8775- 02 Technology Improvements	\$132,451	\$200,000	\$100,000	\$200,000	100.00%	\$100,000	Anticipate hardware replacement
8790- 00 CAMA Software	\$493,666	\$583,502	\$693,311	\$658,657	-5.00%	(\$34,654)	
8795- 00 CAMA Enhancements	\$100,000	\$100,000	\$150,000	\$200,000	33.33%	\$50,000	Enhancement projects for CAMA and online services
	\$1,280,592	\$1,434,658	\$1,519,403	\$1,714,939	12.87%	\$195,536	5.77% of total
H. OTHER EXPENSES							
9000- 00 Board of Directors Exp. Reimb.	\$1,233	\$4,000	\$4,000	\$4,000	0.00%	\$0	
9100- 00 Chief Appraiser Exp. Reimb.	\$4,606	\$8,000	\$8,000	\$8,000	0.00%	\$0	
	\$5,839	\$12,000	\$12,000	\$12,000	0.00%	\$0	0.04% of total
I. APPRAISAL REVIEW BOARD EXPENSES							
9500- 00 Compensation	\$820,895	\$630,000	\$900,000	\$900,000	0.00%	\$0	
9520- 00 Training	\$2,900	\$6,925	\$6,920	\$6,920	0.00%	\$0	
9530- 00 Postage	\$195,698	\$181,850	\$203,832	\$267,990	31.48%	\$64,158	Increase in cost for (Board orders)
9540- 00 Legal Services	\$10,063	\$65,000	\$65,000	\$25,000	-61.54%	(\$40,000)	Decrease in Attorney usage
9550- 00 ARB Contingency	\$0	\$1,500	\$0	\$0	0.00%	\$0	
	\$1,029,556	\$885,275	\$1,175,752	\$1,199,910	2.05%	\$24,158	4.03% of total
TOTAL	\$25,045,071	\$25,901,201	\$28,175,700	\$29,743,477	5.56%	\$1,567,778	

Total % chg from 2025 5.56%
 Dollar Change from 2025 \$1,567,778
 2025 Real Property Parcel Count 723,787
 Cost Per Real Property Parcel \$41.09

Personnel Cost as a Percentage of the Total Budget 63.81%

Bexar Appraisal District Annual Budget

2026

Prepared by
Bexar AD Finance Department



PRELIMINARY

BUDGET FOR FISCAL 2026

FOR

BEXAR APPRAISAL DISTRICT

May 13, 2025

BOARD OF DIRECTORS

Dave Gannon	Chair
Jon Fisher	Vice-Chair
Dr. Adriana Rocha Garcia	Secretary
Leslie Sachanowicz	Board Member
Dr. Ralph E. Barksdale, Reverend	Board Member
Albert Uresti, MPA	Board Member
Naomi Miller	Board Member
Erika Hizel	Board Member
Robert Bruce	Board Member

DISTRICT ADMINISTRATION

Rogelio Sandoval	Chief Appraiser
Scott Griscom	Assistant Chief Appraiser
Tommy Allison	Assistant Chief Appraiser



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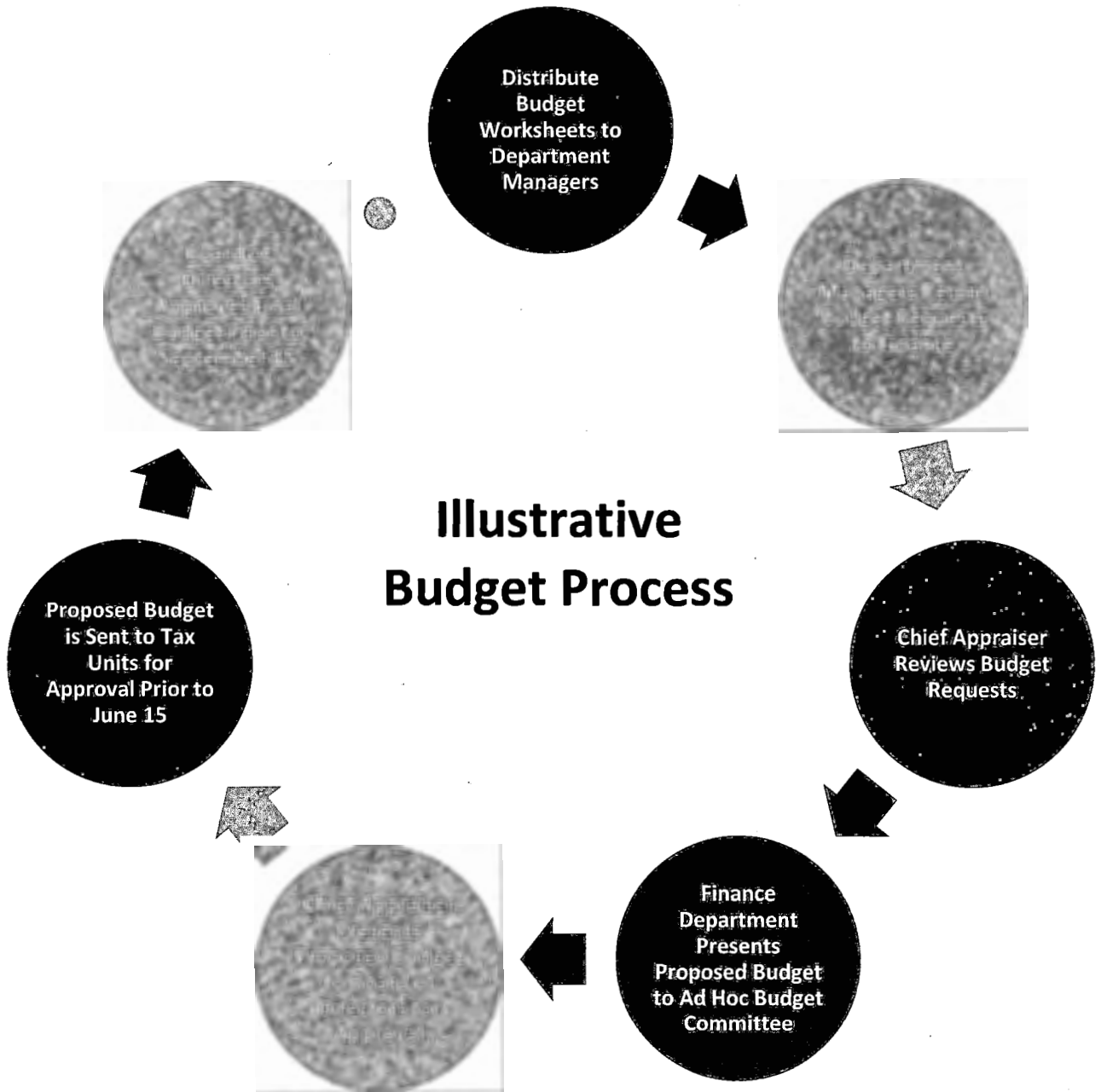
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BEXAR APPRAISAL DISTRICT



**BEXAR APPRAISAL DISTRICT
BUDGET 2026
EXECUTIVE SUMMARY**

The attached budget outlines the Bexar Appraisal District's financial plan for appraisal year 2026. More than a spending document, this budget reflects the District's values: a commitment to public service, operational excellence, and fiscal responsibility. The District's staff is the foundation of our success, and our investment in personnel remains the highest portion of the budget. This budget also addresses legislative mandates, the growth of our parcel inventory, and a rising appeals and litigation workload, all while maintaining our commitment to efficient resource management.

The 2026 budget proposes total expenditures of \$29,743,477, representing an increase of \$1,567,778 (5.56%) over 2025. Notably, this marks the third consecutive year in which the year-over-year percentage increase has declined, demonstrating our ongoing commitment to fiscal responsibility amid growing demands.

HIGHLIGHTS OF THE 2026 BUDGET:

BUDGET CATEGORY INCREASES AND DECREASES ARE AS FOLLOWS:

Operating Expenses (14.07% of Total Budget)

- Increased auto allowance attributed to new positions and role reclassifications.
- Higher building maintenance costs, primarily from necessary HVAC repairs and replacements.
- Expanded off-site parking costs due to the leasing of 135 parking spaces from University Health Care.
- Rising postage, workers' compensation, and property insurance expenses.

Net Projected Change: \$212,188

Capital Expenses (0.67% of Total Budget)

- Furniture replacements for aging assets.
- Addition of new workstations.

Net Projected Change: \$8,000

Debt Service (0.00% of Total Budget)

- The District owns its facilities outright, resulting in no debt service obligations.

Employee Expenses – (63.81% of the total budget amount)

- 8 New Positions: 6 clerical and 2 appraisers addressing growth in public interactions and operational demands.
- Compensation Grid Adjustment: A proposed 2% adjustment to maintain competitiveness raising the minimum hourly wage to \$18.81.
- Merit Increases: Continuing a performance-based system rewarding employee contributions.
- Retiree COLA Funding: Annual budgeting for biennial retiree cost-of-living adjustments to minimize unfunded liabilities.

Net Projected Change: \$1,026,547

Contract Services – (8.80% of the total budget amount)

- Election expenses have been proactively funded through a reserve account.
- Litigation costs have increased due to a 30% rise in lawsuits and higher outside counsel rates.

Net Projected Change: -\$80,300

Information Systems Expenses – (2.81% of the total budget amount)

- Renewals of software licensing agreements.
- New equipment leases.
- Adjustments to service costs aligned with actual expenditures.

Net Projected Change: \$181,648

Project Expenses – (5.77% of the total budget amount)

- Increased costs tied to parcel count growth (field devices, Computer Assisted Mass Appraisal (CAMA) software).
- Anticipated enhancements to online public services.
- Increase in technology improvements as we anticipate some additional hardware needs.

Net Projected Change: \$195,536

Other Expenses – (0.04% of the total budget amount)

This category of expenses remains unchanged in the budget plan for 2026.

Appraisal Review Board Expenses- (4.03% of the total budget amount)

- Higher certified mail and postage costs mandated by law.
- Decrease in ARB Legal Services

Net Projected Change: \$24,158

This budget includes money to be encumbered to fund a TCDRS COLA for retirees in the amount of \$275,000 that is budgeted annually but paid every two years. Funds for an unfunded mandate of \$750,000 are to be encumbered for the election reserve.

Funds in this budget also are to be encumbered into a reserve to fund a future server infrastructure upgrade at the end of the current hardware's life in 5-7 years at an amount of \$100,000.

The Board of Directors of the Bexar Appraisal District may transfer funds between line items of the 2026 Budget if the action does not obligate jurisdictions to additional payments.

**2026 BUDGET
BEXAR APPRAISAL DISTRICT
REVENUE & EXPENSES**

BUDGET REVENUE

Tax Unit Levy	\$	29,695,477
Interest on Investments		20,000
Sale of Data		8,000
Other Income		20,000
		<hr/>
TOTAL REVENUE	\$	29,743,477

BUDGET EXPENSE

Operating Expense	\$	4,183,872
Capital Expense		199,500
Debt Service		0
Employee Expense		18,979,673
Contract Service Expense		2,618,500
Information Systems		835,083
Projects Expense		1,714,939
Other Expense		12,000
A.R.B. Expense		1,199,910
		<hr/>
TOTAL EXPENSES	\$	29,743,477

Bexar Appraisal District

**ESTIMATED TAX LEVIES TO SUPPORT
BEXAR APPRAISAL DISTRICT 2025 BUDGET**

TAXING UNIT	2024* TAX LEVY	% OF LEVY	2026 BUDGET SHARE
ALAMO COM COLLEGE	\$371,155,748	0.073954	\$2,199,649
CITY OF ALAMO HEIGHTS	\$8,273,275	0.001648	\$49,017
ALAMO HEIGHTS ISD	\$81,284,888	0.016196	\$481,725
CITY OF BALCONES HGTS	\$2,192,201	0.000437	\$12,998
BEXAR COUNTY	\$633,755,511	0.126278	\$3,755,947
BEXAR CO EMERG DIST #1	\$1,920,643	0.000383	\$11,392
BEXAR CO EMERG DIST #2	\$15,687,351	0.003126	\$92,978
BEXAR CO EMERG DIST #3	\$8,256,752	0.001645	\$48,928
BEXAR CO EMERG DIST #5	\$4,142,563	0.000825	\$24,538
BEXAR CO EMERG DIST #6	\$1,741,117	0.000347	\$10,321
BEXAR CO RD & FLOOD	\$55,366,215	0.011032	\$328,130
BEXAR CO EMERG DIST #7	\$6,508,463	0.001297	\$38,577
BEXAR CO EMERG DIST #8	\$2,200,740	0.000439	\$13,057
BEXAR CO EMERG DIST #4	\$3,117,914	0.000621	\$18,471
BEXAR CO EMERG DIST #10	\$2,859,364	0.000570	\$16,954
BOERNE ISD	\$34,568,475	0.006888	\$204,873
BEXAR CO EMERG DIST #11	\$2,312,443	0.000461	\$13,712
BEXAR CO EMERG DIST #12	\$1,857,947	0.000370	\$11,005
CITY OF CASTLE HILLS	\$4,916,808	0.000980	\$29,149
CITY OF CHINA GROVE	\$526,505	0.000105	\$3,123
CIBOLO CANYON SID	\$9,214,202	0.001836	\$54,609
COMAL ISD	\$40,289,098	0.008028	\$238,781
CITY OF CONVERSE	\$12,085,232	0.002408	\$71,622
CROSSWINDS AT SOUTH LAKE SID	\$1,220,925	0.000243	\$7,228
EAST CENTRAL ISD	\$74,540,831	0.014852	\$441,750
EDGEWOOD ISD	\$22,385,085	0.004460	\$132,656
CITY OF ELMENDORF	\$1,015,827	0.000202	\$6,008
FAIR OAKS RANCH	\$4,909,502	0.000978	\$29,089
FLORESVILLE ISD	\$32,633	0.000007	\$208
CITY OF GREY FOREST	\$69,040	0.000014	\$416
HARLANDALE ISD	\$30,864,126	0.006150	\$182,922
CITY OF HELOTES	\$5,038,247	0.001004	\$29,862
CITY OF HILL CNTRY VILLAGE	\$725,163	0.000144	\$4,283
CITY OF HOLLYWOOD PARK	\$3,682,340	0.000734	\$21,832
JUDSON ISD	\$153,248,717	0.030535	\$908,217
CITY OF KIRBY	\$3,486,611	0.000695	\$20,672
CITY OF LEON VALLEY	\$6,437,465	0.001283	\$38,161
CITY OF LIVE OAK	\$7,591,021	0.001513	\$45,002
CITY OF LYTLE	\$6,241	0.000001	\$30
MEDINA VALLEY ISD	\$35,126,067	0.006999	\$208,175
NORTH EAST ISD	\$510,038,662	0.101627	\$3,022,740
NORTHSIDE ISD	\$769,452,698	0.153316	\$4,560,151
CITY OF OLMOS PARK	\$4,408,700	0.000878	\$26,115
CITY OF SAN ANTONIO	\$843,529,760	0.168076	\$4,999,165
SAN ANTONIO ISD	\$316,361,214	0.063036	\$1,874,910
SAN ANTONIO MUD #1	\$167,127	0.000033	\$982
SA RIVER AUTH	\$47,406,363	0.009446	\$280,957
CITY OF SANDY OAKS	\$857,821	0.000171	\$5,086
CITY OF SCHERTZ	\$3,437,866	0.000685	\$20,374
SCHERTZ-CIBOLO ISD	\$15,319,371	0.003052	\$90,777
CITY OF SELMA	\$2,139,386	0.000426	\$12,671
CITY OF SHAVANO PARK	\$5,135,519	0.001023	\$30,428
CITY OF SOMERSET	\$1,019,083	0.000203	\$6,038

**ESTIMATED TAX LEVIES TO SUPPORT
BEXAR APPRAISAL DISTRICT 2025 BUDGET**

TAXING UNIT	2024* TAX LEVY	% OF LEVY	2026 BUDGET SHARE
SOMERSET ISD	\$6,769,671	0.001349	\$40,124
SOUTH SAN ISD	\$32,473,826	0.006471	\$192,470
SOUTHSIDE ISD	\$27,381,380	0.005456	\$162,280
SOUTHWEST ISD	\$78,161,730	0.015574	\$463,225
CITY OF ST HEDWIG	\$1,327,582	0.000265	\$7,882
CITY OF TERRELL HILLS	\$7,344,245	0.001463	\$43,515
CITY OF UNIVERSAL CITY	\$10,640,969	0.002120	\$63,056
UNIVERSITY HEALTH SYSTEM	\$668,263,971	0.133154	\$3,960,463
CITY OF VON ORMY	\$119,649	0.000024	\$714
WESTSIDE 211 SID	\$2,032,315	0.000405	\$12,046
CITY OF WINDCREST	\$4,027,970	0.000803	\$23,884
CLEARWATER CREEK SID	\$22,011	0.000004	\$119
GATES SID	\$33,491	0.000007	\$208
STOLTE RANCH SID	\$233,060	0.000046	\$1,368
TALLY ROAD SID	\$325,420	0.000065	\$1,933
WESTPOINT SID	\$3,231,662	0.000644	\$19,155
REDBIRD RANCH	\$1,302,596	0.000260	\$7,733
BEXAR CO EMERG DIST #9	\$455,973	0.000091	\$2,707
TRES LAURELS SID	\$11,018	0.000002	\$59
LONDON RIDGE SID	\$112,355	0.000022	\$654
LEMON CREEK SID	\$132,751	0.000026	\$773
BRIGGS RANCH SIC	\$175,887	0.000035	\$1,041
SAPPHIRE GROVE SID	\$40,372	0.000008	\$238
GRACE GARDENS SID	\$16,496	0.000003	\$89
BRIGGS RANCH II SID	\$38,685	0.000008	\$238
MEDINA STONEHILL SID	\$58,588	0.000012	\$357
BOERNE STAGE ROAD SID	\$45,914	0.000009	\$268
STONE GARDEN SID	\$41,425	0.000008	\$238
RED BIRD RANCH SID # :	\$35,063	0.000007	\$208
	\$5,018,742,941	100%	\$29,743,506

* - Tax Levy column will be revised with 2025 Levies when available.

BUDGET INCREASES vs. BUDGET SURPLUS RETURNS

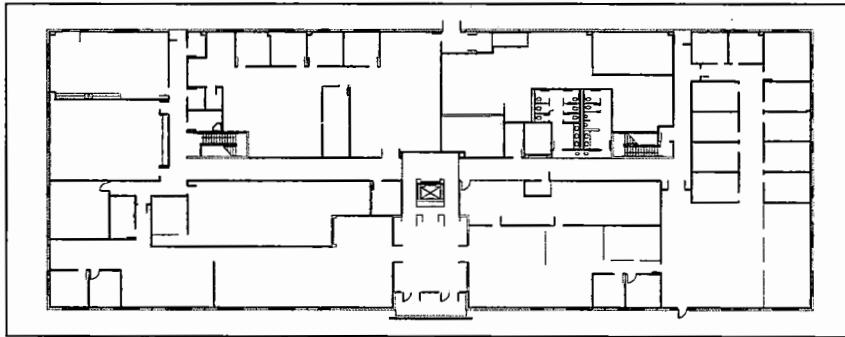
Refund to tax units from:	2023 surplus	783,999
	2022 surplus	485,363
	2021 surplus	305,400
	2020 surplus	854,624
	2019 surplus	645,997
	2018 surplus	2,803,501
	2017 surplus	467,293
	2016 surplus	467,412
	2015 surplus	960,254
	2014 surplus	613,599
	2013 surplus	646,899
	2012 surplus	606,698
	2011 surplus	1,203,016
Total refunded for last thirteen years:		<u>\$10,844,055</u>

Budget Increase/(Decrease):	2023	15.65%	3,436,532
	2022	7.41%	1,396,376
	2021	-0.56%	(106,158)
	2020	3.76%	686,506
	2019	-2.12%	(395,972)
	2018	12.09%	2,012,651
	2017	3.65%	586,125
	2016	1.17%	185,542
	2015	5.71%	856,760
	2014	2.98%	435,137
	2013	5.16%	714,881
	2012	-6.05%	(892,475)
	2011	-1.25%	(186,070)
Total for last thirteen years:		<u>47.60%</u>	<u>\$8,729,835</u>

Percent of Budget Increases Returned **24%**
Refunded over Budget Increase **\$2,114,220**

BEXAR APPRAISAL DISTRICT

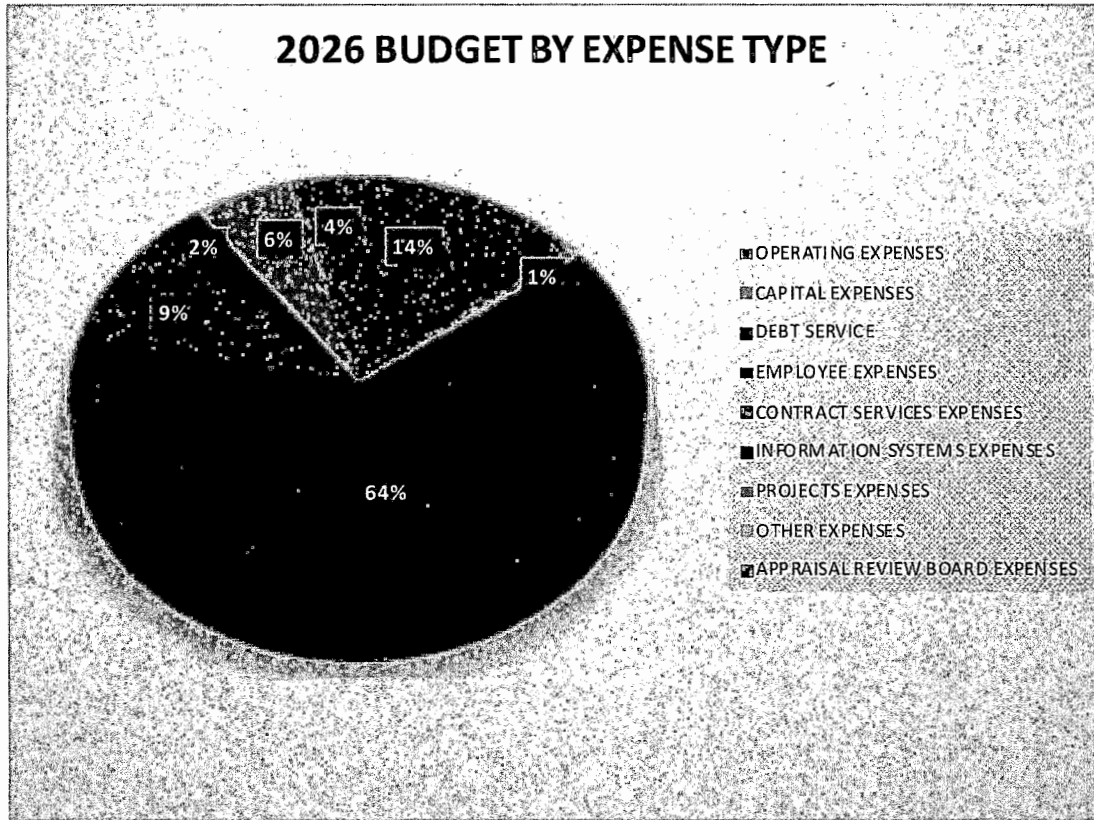
BUILDING PROJECTS LIST	BUDGET YEAR
Repaint Outside of Building	2027
HVAC Replacement	2029
Restroom Renovation	2030
Kitchen Renovation	2032



**Bexar Appraisal District
As Compared to Top 5 Metro Districts**

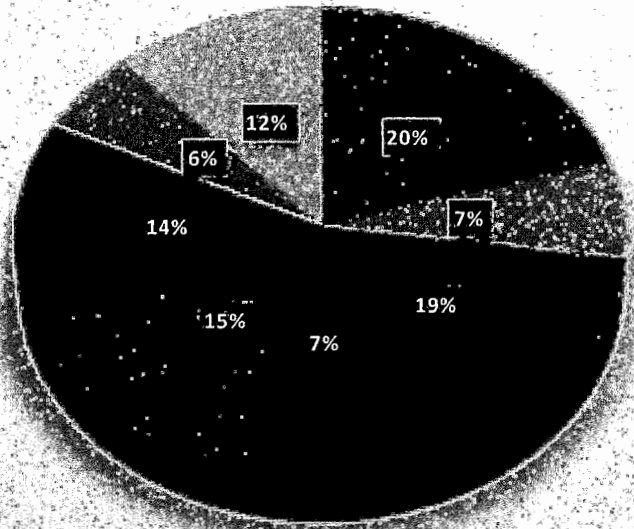
Districts	2025			2024			2023		
	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel
Harris	1,581,626	111,370,551	\$70.42	1,555,085	117,413,324	\$75.50	1,530,157	99,506,291	\$65.03
Dallas	751,824	37,006,000	\$49.22	750,739	37,006,000	\$49.29	746,523	31,205,055	\$41.80
Bexar	723,787	28,175,700	\$38.93	708,829	25,901,200	\$36.54	695,633	23,714,800	\$34.09
Tarrant	714,153	33,585,297	\$47.03	706,667	29,248,906	\$41.39	696,589	28,631,389	\$41.10
Travis	442,662	32,241,352	\$72.84	477,631	29,884,516	\$62.57	470,953	25,683,866	\$54.54

Lowest cost per parcel



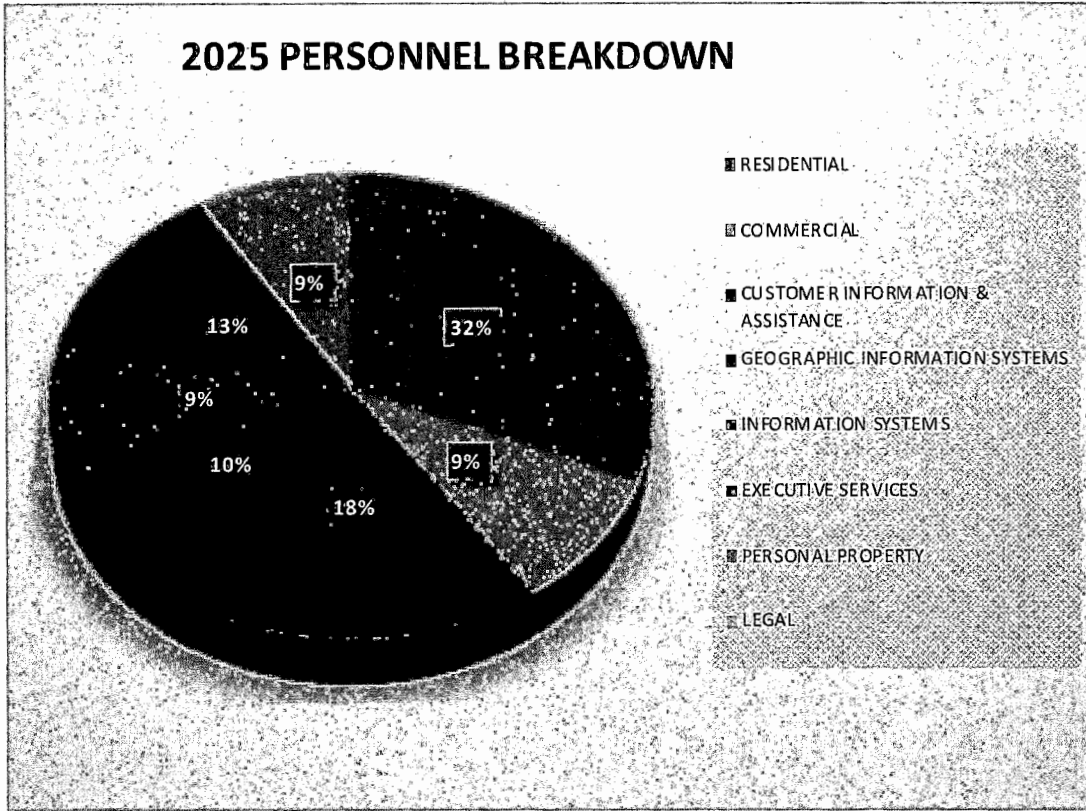
<u>EXPENSE TYPE</u>	<u>BUDGET</u>	<u>PERCENT</u>
OPERATING EXPENSES	\$ 4,183,872	14.1%
CAPITAL EXPENSES	199,500	0.7%
DEBT SERVICE	0	0.0%
EMPLOYEE EXPENSES	18,979,673	63.8%
CONTRACT SERVICES EXPENSES	2,618,500	8.8%
INFORMATION SYSTEMS EXPENSES	835,083	2.8%
PROJECTS EXPENSES	1,714,939	5.8%
OTHER EXPENSES	12,000	0.0%
APPRAISAL REVIEW BOARD EXPENSES	1,199,910	4.0%
	\$ 29,743,477	100.0%

2026 DEPARTMENTAL BUDGETS



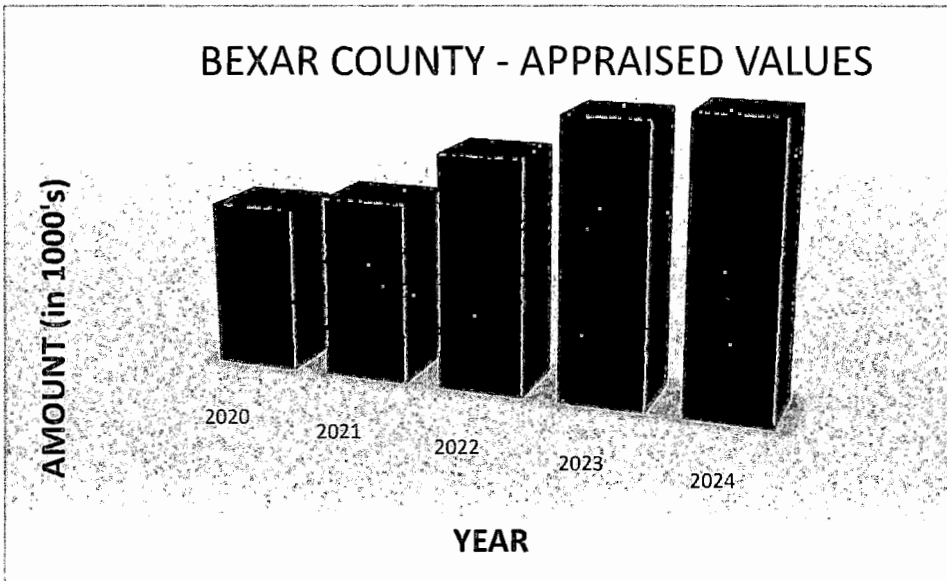
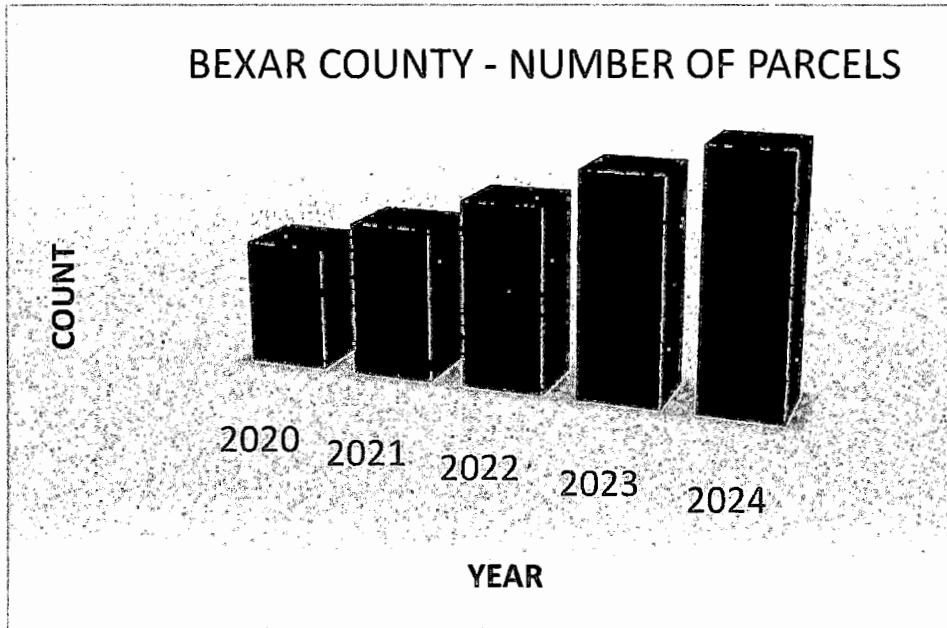
- RESIDENTIAL
- COMMERCIAL
- CUSTOMER INFORMATION & ASSISTANCE
- GEOGRAPHIC INFORMATION SYSTEMS
- INFORMATION SYSTEMS
- EXECUTIVE SERVICES
- PERSONAL PROPERTY
- LEGAL

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>PERCENT</u>
RESIDENTIAL	\$ 6,098,152	20.5%
COMMERCIAL	1,985,219	6.7%
CUSTOMER INFORMATION & ASSISTANCE	5,584,724	18.8%
GEOGRAPHIC INFORMATION SYSTEMS	2,042,579	6.9%
INFORMATION SYSTEMS	4,488,258	15.1%
EXECUTIVE SERVICES	4,289,056	14.4%
PERSONAL PROPERTY	1,788,661	6.0%
LEGAL	3,466,828	11.7%
	\$ 29,743,477	100.0%



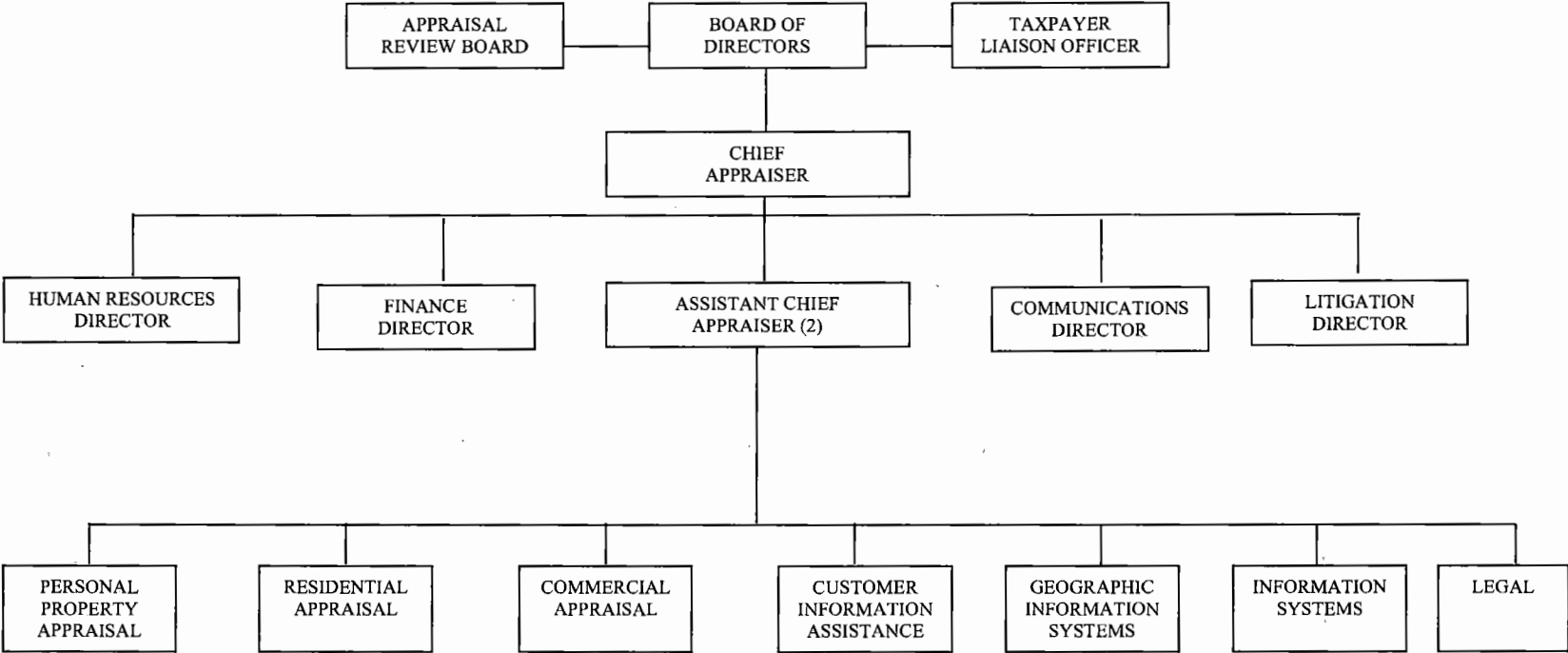
<u>DEPARTMENT</u>	<u>NUMBER OF PERSONNEL</u>	<u>SALARY EXPENSE</u>	<u>PERCENT</u>
RESIDENTIAL	64	\$ 5,376,132	28.3%
COMMERCIAL	17	1,534,987	8.1%
CUSTOMER INFORMATION & ASSISTANCE	45	3,146,567	16.6%
GEOGRAPHIC INFORMATION SYSTEMS	21	1,738,533	9.2%
INFORMATION SYSTEMS	13	1,526,776	8.0%
EXECUTIVE SERVICES	14	2,266,026	11.9%
PERSONAL PROPERTY	18	1,506,189	7.9%
LEGAL	16	1,884,463	9.9%
	208	\$ 18,979,673	100.0%

BEXAR COUNTY GROWTH TRENDS



<u>YEAR</u>	<u># OF PARCELS</u>	<u>APPRAISAL VALUE (in 1000's)</u>
2020	706,134	\$211,747,006
2021	721,056	\$224,401,007
2022	737,787	\$270,076,627
2023	757,890	\$308,293,571
2024	774,138	\$316,543,776
INCREASE OVER 5 YEARS	68,004	\$104,796,770
	9.63%	49.49%

BEXAR APPRAISAL DISTRICT ORGANIZATIONAL CHART



Bexar Appraisal District

PROPOSED EMPLOYEE POSITIONS			SALARY RANGE		
TITLE	#	GRADE	GRADE MINIMUM	GRADE MIDPOINT	GRADE MAXIMUM
Chief Appraiser	1		Negotiated Contract		
Assistant Chief	2	623	\$145,079	\$182,060	\$221,885
IS Director	1	622	\$127,261	\$159,701	\$194,636
Communications Director	1	621	\$111,634	\$140,089	\$170,733
Director - BPP	1	621	\$111,634	\$140,089	\$170,733
Director - CIA	1	621	\$111,634	\$140,089	\$170,733
Director - COM	1	621	\$111,634	\$140,089	\$170,733
Director - GIS	1	621	\$111,634	\$140,089	\$170,733
Director - Litigation	1	621	\$111,634	\$140,089	\$170,733
Director - RES	1	621	\$111,634	\$140,089	\$170,733
Finance Director	1	621	\$111,634	\$140,089	\$170,733
Human Resources Director	1	621	\$111,634	\$140,089	\$170,733
Applications Operation Manager	1	620	\$97,924	\$122,885	\$149,767
Attorney	1	620	\$97,924	\$122,885	\$149,767
Litigation Coordinator	2	620	\$97,924	\$122,885	\$149,767
Operations Supervisor	2	620	\$97,924	\$122,885	\$149,767
Compliance Officer	1	620	\$97,924	\$122,885	\$149,767
System and Support Manager	1	620	\$97,924	\$122,885	\$149,767
Appraisal Supervisor	8	619	\$85,896	\$107,794	\$131,373
Customer Service Supervisor	3	619	\$85,896	\$107,794	\$131,373
Deed Technician Supervisor	1	619	\$85,896	\$107,794	\$131,373
GIS Technician Supervisor	1	619	\$85,896	\$107,794	\$131,373
Records Management Officer	1	619	\$85,896	\$107,794	\$131,373
Technical Applications Analyst	1	619	\$85,896	\$107,794	\$131,373
Database Administrator	1	618	\$75,348	\$94,556	\$115,240
System Administrator	1	618	\$75,348	\$94,556	\$115,240
Arbitration Appraiser	2	618	\$75,348	\$94,556	\$115,240
Litigation Appraiser	2	618	\$75,348	\$94,556	\$115,240
Senior Valuation Appraiser	9	618	\$75,348	\$94,556	\$115,240
Cybersecurity / Cloud Administrator	1	618	\$75,348	\$94,556	\$115,240
Data Analyst II	2	617	\$66,096	\$82,942	\$101,087
Senior Appraiser	16	617	\$66,096	\$82,942	\$101,087
Appraiser - RPA	10	616	\$57,979	\$72,759	\$88,675
Project Coordinator	2	616	\$57,979	\$72,759	\$88,675
Executive Assistant	1	616	\$57,979	\$72,759	\$88,675
GIS Q A Administrator	2	616	\$57,979	\$72,759	\$88,675
PC and Network Technician II	1	616	\$57,979	\$72,759	\$88,675
Senior Arbitration Specialist	1	616	\$57,979	\$72,759	\$88,675
Senior GIS Technician	2	616	\$57,979	\$72,759	\$88,675
Senior Litigation Specialist	1	616	\$57,979	\$72,759	\$88,675
Appraiser	38	615	\$50,859	\$63,822	\$77,783
Finance Assistant	1	615	\$50,859	\$63,822	\$77,783
Arbitration Specialist	1	615	\$50,859	\$63,822	\$77,783
GIS Technician	6	615	\$50,859	\$63,822	\$77,783
HR Assistant	1	615	\$50,859	\$63,822	\$77,783
Litigation Specialist	2	615	\$50,859	\$63,822	\$77,783
Operations Specialist	1	615	\$50,859	\$63,822	\$77,783
CIA Lead	3	615	\$50,859	\$63,822	\$77,783
Assistant Records Mgmt Officer	1	614	\$44,613	\$55,985	\$68,232
Deed Technician	8	614	\$44,613	\$55,985	\$68,232
Facility Coordinator	1	614	\$44,613	\$55,985	\$68,232
Senior Project Specialist	10	614	Tier 4 \$47,736	\$57,984	\$68,232
Project Specialist	19	614	Tier 3 \$44,613	\$55,985	\$68,232
Senior Support Specialist	10	613	Tier 2 \$41,873	\$50,863	\$59,853
Support Specialist	14	613	Tier 1 \$39,133	\$49,109	\$59,853
Facilities Assistant	1	613	\$39,133	\$49,109	\$59,853
Mailroom Specialist	1	613	\$39,133	\$49,109	\$59,853
Total Full Time Positions	208				
Intern	2	611	\$24,157	\$30,921	\$37,684
Total Part Time Positions	2				
* BENEFITS					
- TCDRS (Retirement)			\$809		
Group Medical			\$788		
Dental			\$57		
Long Term Disability			\$17		

**CONSOLIDATED EXPENDITURES
BY DEPARTMENT
2026 BUDGET**

	TOTAL	EXECUTIVE SERVICES	INFORMATION SYSTEMS	GEOGRAPHIC INFO SYS	CUSTOMER INFORMATION & ASSISTANCE	RESIDENTIAL	COMMERCIAL	PERSONAL PROPERTY	LEGAL
OPERATING EXP	4,183,872	1,122,030	478,960	53,546	1,053,247	697,019	446,732	171,972	160,365
CAPITAL EXP	199,500	1,500	142,500	500	20,000	25,000	3,500	4,500	2,000
DEBT SERVICE	0	0	0	0	0	0	0	0	0
EMPLOYEE EXP	18,979,673	2,266,026	1,526,776	1,738,533	3,146,567	5,376,132	1,534,987	1,506,189	1,884,463
CONTRACT SERV	2,618,500	887,500	40,000	0	165,000	0	0	106,000	1,420,000
INFO SYS EXP	835,083	0	835,083	0	0	0	0	0	0
PROJECTS EXP	1,714,939	0	1,464,939	250,000	0	0	0	0	0
OTHER EXP	12,000	12,000	0	0	0	0	0	0	0
ARB EXPENSE	1,199,910	0	0	0	1,199,910	0	0	0	0
TOTAL	29,743,477	4,289,056	4,488,258	2,042,579	5,584,724	6,098,152	1,985,219	1,788,661	3,466,828

**CONSOLIDATED EXPENDITURES
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	% CHG	Dollar Variance
A. OPERATING EXPENSES						
5005- 00 Advertising Public Notices	61,757	63,000	70,000	70,000	0.0%	0
5010- 00 Auto Allowance	911,152	892,800	967,200	1,056,800	9.3%	89,600
5015- 00 Stipend	27,838	32,000	35,500	49,000	38.0%	13,500
5020- 00 Copier Costs	33,647	47,982	44,194	39,732	-10.1%	(4,461)
5025- 00 Copier, FAX & Printer Supplies	26,540	54,445	57,450	44,000	-23.4%	(13,450)
5040- 00 Employee Programs	31,268	50,000	50,000	50,000	0.0%	0
5050- 00 Equipment Maintenance	0	350	350	350	0.0%	0
5060- 00 Forms Creations	193,332	366,775	225,000	225,000	0.0%	0
5100- 00 Insurance	43,160	45,000	45,000	54,000	20.0%	9,000
5160- 00 Map Production & Supplies	1,723	4,550	3,550	3,550	0.0%	0
5170- 00 Mileage Reimbursements	215	4,000	4,000	4,000	0.0%	0
5200- 00 Office Building Maintenance	269,666	250,000	250,000	270,000	8.0%	20,000
5210- 00 Offsite Storage	20,799	25,000	25,000	25,000	0.0%	0
5220- 00 Office Supplies	76,998	84,980	97,000	104,000	7.2%	7,000
5250- 00 Postage	547,889	694,362	681,157	729,557	7.1%	48,400
5260- 00 Professional Dues	14,763	29,402	29,652	34,797	17.4%	5,145
5300- 00 Publications	217,479	292,950	301,819	323,475	7.2%	21,656
5350- 00 Security	278,449	300,000	300,000	300,000	0.0%	0
5380- 00 Voice and Data Communication	73,907	93,000	93,000	93,000	0.0%	0
5400- 00 Training	133,320	263,458	266,812	272,610	2.2%	5,798
5500- 00 Utilities	93,367	125,000	125,000	125,000	0.0%	0
5600- 00 Worker's Compensation	45,168	50,000	50,000	60,000	20.0%	10,000
5900- 00 Contingency	1,525,258	250,000	250,000	250,000	0.0%	0
	4,627,695	4,019,054	3,971,684	4,183,872	5.3%	212,188
B. CAPITAL EXPENSES						
6000- 00 Furniture	45,560	37,500	49,500	57,500	16.2%	8,000
6100- 00 Equipment	73,307	112,000	112,000	112,000	0.0%	0
6150- 00 CAMA Hardware	3,840	15,000	30,000	30,000	0.0%	0
	122,707	164,500	191,500	199,500	4.2%	8,000
C. DEBT SERVICE						
6500- 00 Building Purchase - Principal	0	0	0	0	0.0%	0
6550- 00 Building Purchase - Interest	0	0	0	0	0.0%	0
	0	0	0	0	0.0%	0
D. EMPLOYEE EXPENSES						
7000- 00 Salaries, Regular	11,557,718	12,310,629	12,876,837	13,753,455	6.8%	876,618
7010- 00 Salaries, Overtime	85,039	166,350	171,350	171,350	0.0%	0
7050- 00 Retirement	2,074,984	2,057,710	2,150,130	2,291,969	6.6%	141,839
7060- 00 Payroll Taxes	23,274	31,428	32,400	33,696	4.0%	1,296
7070- 00 Group Medical Insurance	1,348,512	1,984,670	2,045,466	2,034,068	-0.6%	(11,398)
7080- 00 Life Insurance	51,436	77,345	80,889	86,370	6.8%	5,481
7090- 00 Medicare	181,995	192,772	201,054	213,765	6.3%	12,711
7150- 00 TCDRS Retiree COLA	275,000	275,000	275,000	275,000	0.0%	0
7200- 00 Sick Leave Buy Back Fund	117,715	50,000	50,000	50,000	0.0%	0
7250- 00 Departure Contingency	122,356	70,000	70,000	70,000	0.0%	0
	15,838,029	17,215,904	17,953,126	18,979,673	5.7%	1,026,547

Bexar Appraisal District

CONSOLIDATED EXPENDITURES BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	% CHG	Dollar Variance
E. CONTRACT SERVICES EXPENSES						
7510- 00 Valuation Oil & Gas	30,388	38,000	38,000	32,000	-15.8%	(6,000)
7520- 00 Valuation Telecommunications	28,944	40,000	40,000	49,000	22.5%	9,000
7530 00 Election	0	0	1,000,000	750,000	33.3%	(250,000)
7550- 00 Accounting & Auditing	47,607	50,000	50,000	50,000	0.0%	0
7580- 00 Legal Services	1,182,777	1,100,000	1,250,000	1,400,000	12.0%	150,000
7650- 00 Consulting Studies	24,238	40,000	40,000	40,000	0.0%	0
7700- 00 Taxpayer Liaison Officer	32,242	30,000	39,000	47,500	21.8%	8,500
7750- 00 Contract Services Contingency	729	45,800	45,800	45,000	-1.7%	(800)
7800- 00 Temporary Services	179,467	189,500	196,000	205,000	4.6%	9,000
	1,526,392	1,533,300	2,698,800	2,618,500	-3.0%	(80,300)
F. INFORMATION SYSTEMS EXPENSES						
8000- 00 Leases	74,223	74,580	78,600	91,248	16.1%	12,648
8100- 00 Software Maintenance	491,310	423,330	446,835	615,835	37.8%	169,000
8150- 00 Hardware Maintenance	12,786	43,000	43,000	43,000	0.0%	0
8200- 00 Supplies	21,258	60,000	60,000	60,000	0.0%	0
8300- 00 Services	14,684	35,600	25,000	25,000	0.0%	0
	614,261	636,510	653,435	835,083	27.8%	181,648
G. PROJECTS EXPENSES						
8510- 00 Aerial Maps	240,000	240,000	240,000	250,000	4.2%	10,000
8640- 04 Homestead Audit / Outreach	0	10,000	10,000	0	-100.0%	(10,000)
8670- 00 Field Device Maintenance	214,475	201,156	226,092	306,282	35.5%	80,190
8770- 02 Server Infrastructure Upgrade	100,000	100,000	100,000	100,000	0.0%	0
8775- 02 Technology Improvements	132,451	200,000	100,000	200,000	100.0%	100,000
8790- 00 CAMA Software	493,666	583,502	693,311	658,657	-5.0%	(34,654)
8795- 00 CAMA Enhancements	100,000	100,000	150,000	200,000	33.3%	50,000
	1,280,592	1,434,658	1,519,403	1,714,939	12.9%	195,536
H. OTHER EXPENSES						
9000- 00 Board of Directors Exp. Reimb.	1,233	4,000	4,000	4,000	0.0%	0
9100- 00 Chief Appraiser Exp. Reimb.	4,606	8,000	8,000	8,000	0.0%	0
	5,839	12,000	12,000	12,000	0.0%	0
I. APPRAISAL REVIEW BOARD EXPENSES						
9500- 00 Compensation	820,895	630,000	900,000	900,000	0.0%	0
9520- 00 Training	2,900	6,925	6,920	6,920	0.0%	0
9530- 00 Postage	195,698	181,850	203,832	267,990	31.5%	64,158
9540- 00 Legal Services	10,063	65,000	65,000	25,000	-61.5%	(40,000)
9550- 00 ARB Contingency	0	1,500	0	0	0.0%	0
	1,029,556	885,275	1,175,752	1,199,910	2.1%	24,158
TOTAL	25,045,071	25,901,201	28,175,700	29,743,477	5.56%	1,567,778

Total % chg from 2025 5.56%
1,567,778

**EXECUTIVE SERVICES
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 01 Advertising Public Notices	\$61,757	20,000	20,000	70,000
5010- 01 Auto Allowance	68,250	45,600	45,600	72,800
5015 01 Stipend	9,135	3,000	4,500	10,000
5020- 01 Copier Costs	2,204	5,400	6,000	3,000
5025- 01 Copier, FAX & Printer Supplies	16,191	15,000	20,000	20,000
5040- 01 Employee Recognition/Awards	31,268	50,000	50,000	50,000
5050- 01 Equipment Maintenance	0	0	0	0
5060- 01 Forms Creations	0	0	0	0
5100- 01 General Insurance	43,160	45,000	45,000	54,000
5160- 01 Map Production & Supplies	0	0	0	0
5170- 01 Mileage Reimbursements	215	4,000	4,000	4,000
5200- 01 Office Building Maintenance	269,666	250,000	250,000	270,000
5210- 01 Offsite Storage	0	0	0	0
5220- 01 Office Supplies	50,318	40,000	50,000	60,000
5250- 01 Postage	0	0	0	0
5260- 01 Professional Dues	7,480	7,500	8,000	8,230
5300- 01 Publications	2,098	12,000	15,000	15,000
5350- 01 Security	0	0	0	0
5380- 01 Telephone	0	0	0	0
5400- 01 Training	42,517	50,000	50,000	50,000
5500- 01 Utilities	93,367	125,000	125,000	125,000
5600- 01 Worker's Compensation	45,168	50,000	50,000	60,000
5900- 01 Contingency	1,525,258	250,000	250,000	250,000
	2,268,052	972,500	993,100	1,122,030
B. CAPITAL EXPENSES				
6000- 01 Furniture	28,274	1,500	1,500	1,500
6100- 01 Equipment	0	0	0	0
6150- 01 CAMA Hardware	0	0	0	0
	28,274	1,500	1,500	1,500
C. DEBT SERVICE				
6500- 01 Building Purchase - Principal	0	0	0	0
6550- 01 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**EXECUTIVE SERVICES
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 01 Salaries, Regular	1,265,245	1,260,141	1,248,827	1,406,230
7010- 01 Salaries, Overtime	1,348	12,000	5,000	5,000
7050- 01 Retirement	208,234	241,370	238,406	263,875
7060- 01 Payroll Taxes	1,350	1,944	1,944	2,268
7070- 01 Group Medical Insurance	102,067	140,500	140,500	162,007
7080- 01 Life Insurance	8,718	7,923	7,852	8,828
7090- 01 Medicare	19,749	20,801	20,535	22,818
7150- 01 TCDRS Retiree COLA	275,000	275,000	275,000	275,000
7200- 01 Sick Leave Buy Back Fund	117,715	50,000	50,000	50,000
7250- 01 Departure Contingency	122,356	70,000	70,000	70,000
	2,121,782	2,079,679	2,058,064	2,266,026

E. CONTRACT SERVICES EXPENSES				
7510- 01 Valuation Oil & Gas	0	0	0	0
7520- 01 Valuation Telecommunications	0	0	0	0
7530- 01 Election	0	0	1,000,000	750,000
7550- 01 Accounting & Auditing	47,607	50,000	50,000	50,000
7580- 01 Legal Services	0	0	0	0
7650- 01 Consulting Studies	24,238	10,000	10,000	30,000
7700- 01 Taxpayer Liason Officer	32,242	30,000	39,000	47,500
7750- 01 Contract Services Contingency	762	5,000	5,000	5,000
7800- 01 Temporary Services	0	5,000	5,000	5,000
	104,849	100,000	1,109,000	887,500

F. INFORMATION SYSTEMS EXPENSES				
8000- 01 Leases	0	0	0	0
8100- 01 Software Maintenance	0	0	0	0
8150- 01 Hardware Maintenance	0	0	0	0
8200- 01 Supplies	0	0	0	0
8300- 01 Services	0	0	0	0
	0	0	0	0

**EXECUTIVE SERVICES
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 01 Aerial Maps	0	0	0	0
8640- 04 Homested Audit/ Outreach	0	0	0	0
8670- 01 Field Device Maintenance	0	0	0	0
8770- 01 Infrastructure Upgrade	0	0	0	0
8775- 01 Technology Improvements	0	0	0	0
8790- 01 CAMA Software	0	0	0	0
8795- 01 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000- 01 Board of Directors Exp. Reimb.	1,233	4,000	4,000	4,000
9100- 01 Chief Appraiser Exp. Reimb.	4,606	8,000	8,000	8,000
	5,839	12,000	12,000	12,000
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 01 Compensation	0	0	0	0
9520- 01 Training	0	0	0	0
9530- 01 Postage	0	0	0	0
9540- 01 Legal Services	0	0	0	0
9550- 01 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	4,528,796	3,165,679	4,173,664	4,289,056

**INFORMATION SYSTEMS
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 02 Advertising Public Notices	\$0	0	0	0
5010- 02 Auto Allowance	4,800	4,800	4,800	9,600
5015 02 Stipend	5,995	10,000	10,000	10,000
5020- 02 Copier Costs	2,342	3,360	3,360	3,360
5025- 02 Copier, FAX & Printer Supplies	651	500	500	1,000
5040- 02 Employee Programs	0	0	0	0
5050- 02 Equipment Maintenance	0	0	0	0
5060- 02 Forms Creations	0	0	0	0
5100- 02 Insurance	0	0	0	0
5160- 02 Map Production & Supplies	0	0	0	0
5170- 02 Mileage Reimbursements	0	0	0	0
5200- 02 Office Building Maintenance	0	0	0	0
5210- 02 Offsite Storage	20,799	25,000	25,000	25,000
5220- 02 Office Supplies	1,054	2,000	2,000	2,000
5250- 02 Postage	0	0	0	0
5260- 02 Professional Dues	285	450	450	0
5300- 02 Publications	0	0	0	0
5350- 02 Security	278,449	300,000	300,000	300,000
5380- 02 Voice and Data Communication	73,907	93,000	93,000	93,000
5400- 02 Training	21,875	35,000	35,000	35,000
5500- 02 Utilities	0	0	0	0
5600- 02 Worker's Compensation	0	0	0	0
5900- 02 Contingency	0	0	0	0
	410,157	474,110	474,110	478,960
B. CAPITAL EXPENSES				
6000- 02 Furniture	0	500	500	500
6100- 02 Equipment	73,307	112,000	112,000	112,000
6150- 02 CAMA Hardware	3,840	15,000	30,000	30,000
	77,147	127,500	142,500	142,500
C. DEBT SERVICE				
6500- 02 Building Purchase - Principal	0	0	0	0
6550- 02 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**INFORMATION SYSTEMS
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 02 Salaries, Regular	844,523	937,270	1,009,432	1,176,770
7010- 02 Salaries, Overtime	2,905	6,000	6,000	6,000
7050- 02 Retirement	147,801	153,106	164,782	191,858
7060- 02 Payroll Taxes	845	1,944	1,944	2,106
7070- 02 Group Medical Insurance	78,748	121,595	121,594	125,447
7080- 02 Life Insurance	3,625	5,901	6,353	7,401
7090- 02 Medicare	12,678	13,721	14,767	17,194
7150- 02 TCDRS Retiree COLA	0	0	0	0
7200- 02 Sick Leave Buy Back Fund	0	0	0	0
7250- 02 Departure Contingency	0	0	0	0
	1,091,125	1,239,537	1,324,872	1,526,776
E. CONTRACT SERVICES EXPENSES				
7510- 02 Valuation Oil & Gas	0	0	0	0
7520- 02 Valuation Telecommunications	0	0	0	0
7550- 02 Accounting & Auditing	0	0	0	0
7580- 02 Legal Services	0	0	0	0
7650- 02 Consulting Studies	0	0	0	0
7700- 02 Taxpayer Liason Officer	0	0	0	0
7750- 02 Contract Services Contingency	0	40,000	40,000	40,000
7800- 02 Temporary Services	0	0	0	0
	0	40,000	40,000	40,000
F. INFORMATION SYSTEMS EXPENSES				
8000- 02 Leases	74,223	74,580	78,600	91,248
8100- 02 Software Maintenance	491,310	423,330	446,835	615,835
8150- 02 Hardware Maintenance	12,786	43,000	43,000	43,000
8200- 02 Supplies	21,258	60,000	60,000	60,000
8300- 02 Services	14,684	35,600	25,000	25,000
	614,261	636,510	653,435	835,083

**INFORMATION SYSTEMS
BUDGET**

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 02 Aerial Maps	0	0	0	0
8640- 02 Homsted Audit/ Outreach	0	0	0	0
8670- 02 Field Device Maintenance	214,475	201,156	226,092	306,282
8770- 02 Infrastructure Upgrade	100,000	100,000	100,000	100,000
8775- 02 Technology Improvements	132,451	200,000	100,000	200,000
8790- 02 CAMA Software	493,666	583,502	693,311	658,657
8795- 02 CAMA Enhancements	100,000	100,000	150,000	200,000
	1,040,592	1,184,658	1,269,403	1,464,939
H. OTHER EXPENSES				
9000- 02 Board of Directors Exp. Reimb.	0	0	0	0
9100- 02 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 02 Compensation	0	0	0	0
9520- 02 Training	0	0	0	0
9530- 02 Postage	0	0	0	0
9540- 02 Legal Services	0	0	0	0
9550- 02 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	3,233,282	3,702,315	3,904,320	4,488,258

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005- 03 Advertising Public Notices	0	0	0	0
5010- 03 Auto Allowance	\$4,800	4,800	4,800	9,600
5015- 03 Stipend	2,000	2,000	2,000	2,000
5020- 03 Copier Costs	1,885	1,560	1,560	1,646
5025- 03 Copier, FAX & Printer Supplies	1,149	1,100	1,100	1,150
5040- 03 Employee Programs	0	0	0	0
5050- 03 Equipment Maintenance	0	0	0	0
5060- 03 Forms Creations	0	0	0	0
5100- 03 Insurance	0	0	0	0
5160- 03 Map Production & Supplies	1,723	3,550	3,550	3,550
5170- 03 Mileage Reimbursements	0	0	0	0
5200- 03 Office Building Maintenance	0	0	0	0
5210- 03 Offsite Storage	0	0	0	0
5220- 03 Office Supplies	2,513	5,000	5,000	5,000
5250- 03 Postage	0	0	0	0
5260- 03 Professional Dues	358	500	500	500
5300- 03 Publications	0	10	0	0
5350- 03 Security	0	0	0	0
5380- 03 Telephone	0	0	0	0
5400- 03 Training	2,750	26,500	30,100	30,100
5500- 03 Utilities	0	0	0	0
5600- 03 Worker's Compensation	0	0	0	0
5900- 03 Contingency	0	0	0	0
	17,178	45,020	48,610	53,546
B. CAPITAL EXPENSES				
6000- 03 Furniture	0	500	500	500
6100- 03 Equipment	0	0	0	0
6150- 03 CAMA Hardware	0	0	0	0
	0	500	500	500
C. DEBT SERVICE				
6500- 03 Building Purchase - Principal	0	0	0	0
6550- 03 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000 03 Salaries, Regular	1,052,192	1,161,273	1,186,543	1,285,518
7010 03 Salaries, Overtime	12,186	5,000	10,000	10,000
7050 03 Retirement	177,454	189,188	194,086	210,100
7060 03 Payroll Taxes	2,053	3,240	3,240	3,402
7070 03 Group Medical Insurance	133,075	202,656	202,656	202,646
7080 03 Life Insurance	5,069	7,304	7,462	8,082
7090 03 Medicare	15,311	16,911	17,350	18,785
7150 03 TCDRS Retiree COLA	0	0	0	0
7200 03 Sick Leave Buy Back Fund	0	0	0	0
7250 03 Departure Contingency	0	0	0	0
	1,397,340	1,585,572	1,621,337	1,738,533
E. CONTRACT SERVICES EXPENSES				
7510 03 Valuation Oil & Gas	0	0	0	0
7520 03 Valuation Telecommunication:	0	0	0	0
7550 03 Accounting & Auditing	0	0	0	0
7580 03 Legal Services	0	0	0	0
7650 03 Consulting Studies	0	0	0	0
7700 03 Taxpayer Liason Officer	0	0	0	0
7750 03 Contract Services Contingency	0	0	0	0
7800 03 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000 03 Leases	0	0	0	0
8100 03 Software Maintenance	0	0	0	0
8150 03 Hardware Maintenance	0	0	0	0
8200 03 Supplies	0	0	0	0
8300 03 Services	0	0	0	0
	0	0	0	0

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510 03 Aerial Maps	240,000	240,000	240,000	250,000
8640 04 Homestead Audit/ Outreach	0	0	0	0
8670 03 Field Device Maintenance	0	0	0	0
8770 03 Infrastructure Upgrade	0	0	0	0
8775 03 Technology Improvements	0	0	0	0
8790 03 CAMA Software	0	0	0	0
8795 03 CAMA Enhancements	0	0	0	0
	240,000	240,000	240,000	250,000
H. OTHER EXPENSES				
9000 03 Board of Directors Exp. Reimt	0	0	0	0
9100 03 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500 03 Compensation	0	0	0	0
9520 03 Training	0	0	0	0
9530 03 Postage	0	0	0	0
9540 03 Legal Services	0	0	0	0
9550 03 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,654,518	1,871,092	1,910,447	2,042,579

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005- 04 Advertising Public Notices	\$0	43,000	50,000	0
5010- 04 Auto Allowance	28,400	19,200	38,400	33,600
5015-04 Stipend	0	2,000	2,000	2,000
5020- 04 Copier Costs	11,565	16,000	12,282	12,620
5025- 04 Copier, FAX & Printer Supplies	5,985	22,000	20,000	10,000
5040- 04 Employee Programs	0	0	0	0
5050- 04 Equipment Maintenance	0	350	350	350
5060- 04 Forms Creations	193,332	366,775	225,000	225,000
5100- 04 Insurance	0	0	0	0
5160- 04 Map Production & Supplies	0	0	0	0
5170- 04 Mileage Reimbursements	0	0	0	0
5200- 04 Office Building Maintenance	0	0	0	0
5210- 04 Offsite Storage	0	0	0	0
5220- 04 Office Supplies	10,116	16,000	18,000	15,000
5250- 04 Postage	547,889	694,362	681,157	729,557
5260- 04 Professional Dues	45	1,470	1,620	1,620
5300- 04 Publications	5,426	10,000	10,000	10,000
5350- 04 Security	0	0	0	0
5380- 04 Telephone	0	0	0	0
5400- 04 Training	5,395	11,500	13,500	13,500
5500- 04 Utilities	0	0	0	0
5600- 04 Worker's Compensation	0	0	0	0
5900- 04 Contingency	0	0	0	0
	808,153	1,202,657	1,072,309	1,053,247
B. CAPITAL EXPENSES				
6000- 04 Furniture	10,682	15,000	12,000	20,000
6100- 04 Equipment	0	0	0	0
6150- 04 CAMA Hardware	0	0	0	0
	10,682	15,000	12,000	20,000
C. DEBT SERVICE				
6500- 04 Building Purchase - Principal	0	0	0	0
6550- 04 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000-04 Salaries, Regular	1,793,650	1,880,041	2,178,452	2,187,390
7010-04 Salaries, Overtime	45,281	100,000	100,000	100,000
7050-04 Retirement	303,045	320,856	369,139	370,585
7060-04 Payroll Taxes	8,054	6,642	7,290	7,290
7070-04 Group Medical Insurance	289,293	415,445	455,976	434,241
7080-04 Life Insurance	8,292	11,805	13,673	13,729
7090-04 Medicare	26,756	28,876	33,203	33,332
7150-04 TCDRS Retiree COLA	0	0	0	0
7200-04 Sick Leave Buy Back Fund	0	0	0	0
7250-04 Departure Contingency	0	0	0	0
	2,474,371	2,763,665	3,157,733	3,146,567
E. CONTRACT SERVICES EXPENSES				
7510-04 Valuation Oil & Gas	0	0	0	0
7520-04 Valuation Telecommunications	0	0	0	0
7550-04 Accounting & Auditing	0	0	0	0
7580-04 Legal Services	0	0	0	0
7650-04 Consulting Studies	0	0	0	0
7700-04 Taxpayer Liaison Officer	0	0	0	0
7750-04 Contract Services Contingency	0	0	0	0
7800-04 Temporary Services	148,353	165,000	165,000	165,000
	148,353	165,000	165,000	165,000
F. INFORMATION SYSTEMS EXPENSES				
8000-04 Leases	0	0	0	0
8100-04 Software Maintenance	0	0	0	0
8150-04 Hardware Maintenance	0	0	0	0
8200-04 Supplies	0	0	0	0
8300-04 Services	0	0	0	0
	0	0	0	0

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510-04 Aerial Maps	0	0	0	0
8640-04 Homestead Audit/ Outreach	0	10,000	10,000	0
8670-04 Field Device Maintenance	0	0	0	0
8770-04 Infrastructure Upgrade	0	0	0	0
8775-04 Technology Improvements	0	0	0	0
8790-04 CAMA Software	0	0	0	0
8795-04 CAMA Enhancements	0	0	0	0
	0	10,000	10,000	0
H. OTHER EXPENSES				
9000-04 Board of Directors Exp. Reimb.	0	0	0	0
9100-04 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-04 Compensation	820,895	630,000	900,000	900,000
9520-04 Training	2,900	6,925	6,920	6,920
9530-04 Postage	195,698	181,850	203,832	267,990
9540-04 Legal Services	10,063	65,000	65,000	25,000
9550-04 ARB Contingency	0	1,500	0	0
	1,029,556	885,275	1,175,752	1,199,910
TOTAL	4,471,115	5,041,597	5,592,794	5,584,724

**RESIDENTIAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005-05 Advertising Public Notices	0	0	0	0
5010-05 Auto Allowance	\$485,767	499,200	518,400	537,600
5015-05 Stipend	6,500	10,000	12,000	10,000
5020-05 Copier Costs	6,332	9,670	9,670	7,554
5025-05 Copier, FAX & Printer Supplies	747	3,000	3,000	3,000
5040-05 Employee Programs	0	0	0	0
5050-05 Equipment Maintenance	0	0	0	0
5060-05 Forms Creations	0	0	0	0
5100-05 Insurance	0	0	0	0
5160-05 Map Production & Supplies	0	1,000	0	0
5170-05 Mileage Reimbursements	0	0	0	0
5200-05 Office Building Maintenance	0	0	0	0
5210-05 Offsite Storage	0	0	0	0
5220-05 Office Supplies	6,648	10,000	10,000	10,000
5250-05 Postage	0	0	0	0
5260-05 Professional Dues	3,270	11,720	11,430	11,475
5300-05 Publications	24,905	69,000	57,000	57,000
5350-05 Security	0	0	0	0
5380-05 Telephone		0	0	0
5400-05 Training	24,730	63,880	60,155	60,390
5500-05 Utilities	0	0	0	0
5600-05 Worker's Compensation	0	0	0	0
5900-05 Contingency	0	0	0	0
	558,899	677,470	681,655	697,019
B. CAPITAL EXPENSES				
6000-05 Furniture	694	10,000	25,000	25,000
6100-05 Equipment	0	0	0	0
6150-05 CAMA Hardware	0	0	0	0
	694	10,000	25,000	25,000
C. DEBT SERVICE				
6500-05 Building Purchase - Principal	0	0	0	0
6550-05 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000-05 Salaries, Regular	3,514,569	3,890,837	3,925,963	4,005,778
7010-05 Salaries, Overtime	2,293	5,000	5,000	5,000
7050-05 Retirement	656,535	630,832	636,515	649,429
7060-05 Payroll Taxes	6,650	10,368	10,368	10,368
7070-05 Group Medical Insurance	455,387	648,499	648,499	617,587
7080-05 Life Insurance	15,264	24,396	24,616	25,116
7090-05 Medicare	57,259	61,188	61,697	62,854
7150-05 TCDRS Retiree COLA	0	0	0	0
7200-05 Sick Leave Buy Back Fund	0	0	0	0
7250-05 Departure Contingency	0	0	0	0
	4,707,957	5,271,120	5,312,658	5,376,132
E. CONTRACT SERVICES EXPENSES				
7510-05 Valuation Oil & Gas	0	0	0	0
7520-05 Valuation Telecommunications	0	0	0	0
7550-05 Accounting & Auditing	0	0	0	0
7580-05 Legal Services	0	0	0	0
7650-05 Consulting Studies	0	0	0	0
7700-05 Taxpayer Liason Officer	0	0	0	0
7750-05 Contract Services Contingency	0	0	0	0
7800-05 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000-05 Leases	0	0	0	0
8100-05 Software Maintenance	0	0	0	0
8150-05 Hardware Maintenance	0	0	0	0
8200-05 Supplies	0	0	0	0
8300-05 Services	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510-05 Aerial Maps	0	0	0	0
8640-08 Homestead Audit/ Outreach	0	0	0	0
8670-05 Field Device Maintenance	0	0	0	0
8770-05 Infrastructure Upgrade	0	0	0	0
8775-05 Technology Improvements	0	0	0	0
8790-05 CAMA Software	0	0	0	0
8795-05 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000-05 Board of Directors Exp. Reimb.	0	0	0	0
9100-05 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-05 Compensation	0	0	0	0
9520-05 Training	0	0	0	0
9530-05 Postage	0	0	0	0
9540-05 Legal Services	0	0	0	0
9550-05 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	5,267,550	5,958,590	6,019,313	6,098,152

**COMMERCIAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005-06 Advertising Public Notices	0	0	0	0
5010-06 Auto Allowance	\$141,676	144,000	163,200	163,200
5015-06 Stipend	0	5,000	5,000	5,000
5020-06 Copier Costs	2,213	2,592	2,030	2,760
5025-06 Copier, FAX & Printer Supplies	559	6,695	6,700	6,700
5040-06 Employee Programs	0	0	0	0
5050-06 Equipment Maintenance	0	0	0	0
5060-06 Forms Creations	0	0	0	0
5100-06 Insurance	0	0	0	0
5160-06 Map Production & Supplies	0	0	0	0
5170-06 Mileage Reimbursements	0	0	0	0
5200-06 Office Building Maintenance	0	0	0	0
5210-06 Offsite Storage	0	0	0	0
5220-06 Office Supplies	2,042	4,480	4,500	4,500
5250-06 Postage	0	0	0	0
5260-06 Professional Dues	1,580	4,947	4,778	5,102
5300-06 Publications	160,287	179,440	192,819	214,475
5350-06 Security	0	0	0	0
5380-06 Telephone	0	0	0	0
5400-06 Training	12,337	40,708	41,327	44,995
5500-06 Utilities	0	0	0	0
5600-06 Worker's Compensation	0	0	0	0
5900-06 Contingency	0	0	0	0
	320,694	387,862	420,354	446,732
B. CAPITAL EXPENSES				
6000-06 Furniture	1,750	3,500	3,500	3,500
6100-06 Equipment	0	0	0	0
6150-06 CAMA Hardware	0	0	0	0
	1,750	3,500	3,500	3,500
C. DEBT SERVICE				
6500-06 Building Purchase - Principal	0	0	0	0
6550-06 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000-06 Salaries, Regular	1,158,911	1,296,852	1,364,536	1,146,636
7010-06 Salaries, Overtime	2,599	8,350	8,350	8,350
7050-06 Retirement	216,511	211,667	222,618	187,362
7060-06 Payroll Taxes	1,579	3,078	3,078	2,754
7070-06 Group Medical Insurance	119,443	192,523	192,523	164,047
7080-06 Life Insurance	4,149	8,153	8,577	7,212
7090-06 Medicare	18,863	20,805	21,786	18,626
7150-06 TCDRS Retiree COLA	0	0	0	0
7200-06 Sick Leave Buy Back Fund	0	0	0	0
7250-06 Departure Contingency	0	0	0	0
	1,522,055	1,741,428	1,821,468	1,534,987
E. CONTRACT SERVICES EXPENSES				
7510-06 Valuation Oil & Gas	0	0	0	0
7520-06 Valuation Telecommunications	0	0	0	0
7550-06 Accounting & Auditing	0	0	0	0
7580-06 Legal Services	0	0	0	0
7650-06 Consulting Studies	0	0	0	0
7700-06 Taxpayer Liason Officer	0	0	0	0
7750-06 Contract Services Contingency	0	0	0	0
7800-06 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000-06 Leases	0	0	0	0
8100-06 Software Maintenance	0	0	0	0
8150-06 Hardware Maintenance	0	0	0	0
8200-06 Supplies	0	0	0	0
8300-06 Services	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510-06 Aerial Maps	0	0	0	0
8640-04 Homestead Audit/ Outreach	0	0	0	0
8670-06 Field Device Maintenance	0	0	0	0
8770-06 Infrastructure Upgrade	0	0	0	0
8775-06 Technology Improvements	0	0	0	0
8790-06 CAMA Software	0	0	0	0
8795-06 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000-06 Board of Directors Exp. Reimb.	0	0	0	0
9100-06 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-06 Compensation	0	0	0	0
9520-06 Training	0	0	0	0
9530-06 Postage	0	0	0	0
9540-06 Legal Services	0	0	0	0
9550-06 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,844,499	2,132,790	2,245,322	1,985,219

**PERSONAL PROPERTY
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005-07 Advertising Public Notices	0	0	0	0
5010-07 Auto Allowance	\$134,659	144,000	144,000	134,400
5015-07 Stipend	0	0	0	0
5020-07 Copier Costs	2,624	3,600	3,492	3,492
5025-07 Copier, FAX & Printer Supplies	359	1,150	1,150	1,150
5040-07 Employee Programs	0	0	0	0
5050-07 Equipment Maintenance	0	0	0	0
5060-07 Forms Creations	0	0	0	0
5100-07 Insurance	0	0	0	0
5160-07 Map Production & Supplies	0	0	0	0
5170-07 Mileage Reimbursements	0	0	0	0
5200-07 Office Building Maintenance	0	0	0	0
5210-07 Offsite Storage	0	0	0	0
5220-07 Office Supplies	2,463	2,500	2,500	2,500
5250-07 Postage	0	0	0	0
5260-07 Professional Dues	755	1,195	1,150	1,240
5300-07 Publications	16,889	7,500	12,000	12,000
5350-07 Security	0	0	0	0
5380-07 Telephone	0	0	0	0
5400-07 Training	5,366	20,690	18,690	17,190
5500-07 Utilities	0	0	0	0
5600-07 Worker's Compensation	0	0	0	0
5900-07 Contingency	0	0	0	0
	163,115	180,635	182,982	171,972
B. CAPITAL EXPENSES				
6000-07 Furniture	0	4,500	4,500	4,500
6100-07 Equipment	0	0	0	0
6150-07 CAMA Hardware	0	0	0	0
	0	4,500	4,500	4,500
C. DEBT SERVICE				
6500-07 Building Purchase - Principal	0	0	0	0
6550-07 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**PERSONAL PROPERTY
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000-07 Salaries, Regular	1,055,932	1,112,718	1,072,131	1,097,866
7010-07 Salaries, Overtime	17,819	25,000	25,000	25,000
7050-07 Retirement	211,162	184,568	178,001	182,165
7060-07 Payroll Taxes	1,614	2,916	2,916	2,916
7070-07 Group Medical Insurance	111,488	182,390	182,390	173,696
7080-07 Life Insurance	3,777	7,000	6,745	6,907
7090-07 Medicare	18,222	17,854	17,266	17,639
7150-07 TCDRS Retiree COLA	0	0	0	0
7200-07 Sick Leave Buy Back Fund	0	0	0	0
7250-07 Departure Contingency	0	0	0	0
	1,420,014	1,532,446	1,484,449	1,506,189
E. CONTRACT SERVICES EXPENSES				
7510-07 Valuation Oil & Gas	30,388	38,000	38,000	32,000
7520-07 Valuation Telecommunications	28,944	40,000	40,000	49,000
7550-07 Accounting & Auditing	0	0	0	0
7580-07 Legal Services	0	0	0	0
7650-07 Consulting Studies	0	0	0	0
7700-07 Taxpayer Liason Officer	0	0	0	0
7750-07 Contract Services Contingency	(33)	800	800	0
7800-07 Temporary Services	25,097	9,500	16,000	25,000
	84,396	88,300	94,800	106,000
F. INFORMATION SYSTEMS EXPENSES				
8000-07 Leases	0	0	0	0
8100-07 Software Maintenance	0	0	0	0
8150-07 Hardware Maintenance	0	0	0	0
8200-07 Supplies	0	0	0	0
8300-07 Services	0	0	0	0
	0	0	0	0

**PERSONAL PROPERTY
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510-07 Aerial Maps	0	0	0	0
8640-04 Homestead Audit/ Outreach	0	0	0	0
8670-07 Field Device Maintenance	0	0	0	0
8770-07 Infrastructure Upgrade	0	0	0	0
8775-07 Technology Improvements	0	0	0	0
8790-07 CAMA Software	0	0	0	0
8795-07 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000-07 Board of Directors Exp. Reimb.	0	0	0	0
9100-07 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-07 Compensation	0	0	0	0
9520-07 Training	0	0	0	0
9530-07 Postage	0	0	0	0
9540-07 Legal Services	0	0	0	0
9550-07 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,667,525	1,805,881	1,766,731	1,788,661

**LEGAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005- 08 Advertising Public Notices	0	0	0	0
5010- 08 Auto Allowance	\$42,800	31,200	48,000	96,000
5015-08 Stipend	4,208	0	0	10,000
5020- 08 Copier Costs	4,482	5,800	5,800	5,300
5025- 08 Copier, FAX & Printer Supplies	899	5,000	5,000	1,000
5040- 08 Employee Programs	0	0	0	0
5050- 08 Equipment Maintenance	0	0	0	0
5060- 08 Forms Creations	0	0	0	0
5100- 08 Insurance	0	0	0	0
5160- 08 Map Production & Supplies	0	0	0	0
5170- 08 Mileage Reimbursements	0	0	0	0
5200- 08 Office Building Maintenance	0	0	0	0
5210- 08 Offsite Storage	0	0	0	0
5220- 08 Office Supplies	1,844	5,000	5,000	5,000
5250- 08 Postage	0	0	0	0
5260- 08 Professional Dues	990	1,620	1,724	6,630
5300- 08 Publications	7,874	15,000	15,000	15,000
5350- 08 Security	0	0	0	0
5380- 08 Telephone	0	0	0	0
5400- 08 Training	18,350	15,180	18,040	21,435
5500- 08 Utilities	0	0	0	0
5600- 08 Worker's Compensation	0	0	0	0
5900- 08 Contingency	0	0	0	0
	81,447	78,800	98,564	160,365
B. CAPITAL EXPENSES				
6000- 08 Furniture	4,160	2,000	2,000	2,000
6100- 08 Equipment	0	0	0	0
6150- 08 CAMA Hardware	0	0	0	0
	4,160	2,000	2,000	2,000
C. DEBT SERVICE				
6500- 08 Building Purchase - Principal	0	0	0	0
6550- 08 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**LEGAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000-08 Salaries, Regular	872,696	771,497	890,953	1,447,267
7010-08 Salaries, Overtime	608	5,000	12,000	12,000
7050-08 Retirement	154,242	126,123	146,583	236,595
7060-08 Payroll Taxes	1,129	1,296	1,620	2,592
7070-08 Group Medical Insurance	59,011	81,062	101,328	154,397
7080-08 Life Insurance	2,542	4,863	5,611	9,095
7090-08 Medicare	13,157	12,616	14,450	22,517
7150-08 TCDRS Retiree COLA	0	0	0	0
7200-08 Sick Leave Buy Back Fund	0	0	0	0
7250-08 Departure Contingency	0	0	0	0
	1,103,385	1,002,457	1,172,545	1,884,463
E. CONTRACT SERVICES EXPENSES				
7510-08 Valuation Oil & Gas	0	0	0	0
7520-08 Valuation Telecommunications	0	0	0	0
7550-08 Accounting & Auditing	0	0	0	0
7580-08 Legal Services	1,182,777	1,100,000	1,250,000	1,400,000
7650-08 Consulting Studies	0	30,000	30,000	10,000
7700-08 Taxpayer Liason Officer	0	0	0	0
7750-08 Contract Services Contingency	0	0	0	0
7800-08 Temporary Services	6,017	10,000	10,000	10,000
	1,188,794	1,140,000	1,290,000	1,420,000
F. INFORMATION SYSTEMS EXPENSES				
8000-08 Leases	0	0	0	0
8100-08 Software Maintenance	0	0	0	0
8150-08 Hardware Maintenance	0	0	0	0
8200-08 Supplies	0	0	0	0
8300-08 Services	0	0	0	0
	0	0	0	0

**LEGAL
BUDGET**

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510-08 Aerial Maps	0	0	0	0
8640-08 Homestead Audit/ Outreach	0	0	0	0
8670-08 Field Device Maintenance	0	0	0	0
8770-08 Infrastructure Upgrade	0	0	0	0
8775-08 Technology Improvements	0	0	0	0
8790-08 CAMA Software	0	0	0	0
8795-08 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000-08 Board of Directors Exp. Reimb.	0	0	0	0
9100-08 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-08 Compensation	0	0	0	0
9520-08 Training	0	0	0	0
9530-08 Postage	0	0	0	0
9540-08 Legal Services	0	0	0	0
9550-08 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	2,377,786	2,223,257	2,563,109	3,466,828

Appraisal Activities by Department
Last Three Fiscal Years

<u>Residential</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
New Home Construction	11,057	13,820	15,880
Building Permits	65,328	67,111	64,534
Misc Flagged Inspections	3,948	4,766	4,181
Mobile Home Accounts Created	924	799	820
Mobile Home Accounts Deleted	589	374	506
Known Sales	24,438	25,781	32,389

<u>Commercial</u>			
New Construction	331	347	306
Building Permits	8,044	7,826	7,480
Misc Flagged Inspections	4,159	7,676	8,678
Known Sales	291	556	697

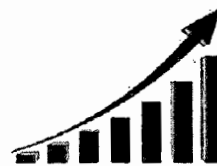
<u>Personal Property</u>			
Accounts Created	4,908	5,331	4,977
Accounts Deleted	4,629	4,897	4,744
Renditions Processed	23,317	25,745	24,654

<u>Geographic Information Systems</u>			
Real Accounts Created	16,814	20,893	18,949
Ownership Updates	83,707	98,307	91,911



Operating Indicators by Function/Program
Last Five Fiscal Years

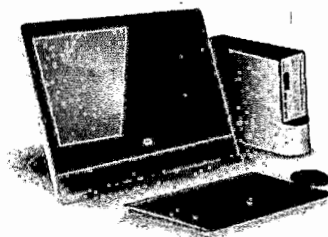
<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>Appraisal</u>					
Appraised value (in thousands)	316,543,776	308,293,571	270,076,627	224,401,007	211,747,006
Number of parcels	774,138	757,890	737,787	721,056	706,134
Appraisal review board members	50	50	50	50	50
Taxing entities	81	76	74	70	70
Informal hearings	164,295	174,619	155,958	110,079	107,309
Formal hearings	17,865	20,625	22,150	9,229	9,747
Full notices mailed-real property	567,291	685,527	623,838	602,933	571,617
<u>Accounts by Category</u>					
Single Family Residential	578,837	571,836	557,818	543,650	532,161
Multi-Family Residential	9,073	8,822	8,498	8,297	8,271
Small Vacant Tracts of Land	36,895	38,115	38,126	38,206	38,254
Qualified Open Space Land	6,406	6,514	6,595	6,791	6,889
Farm and Ranch Imps on Qualified Land	1,594	1,661	1,680	1,732	1,712
Residential Imps on Rural Land	17,094	9,750	9,739	9,585	9,648
Commercial Real Property	23,066	22,714	22,631	22,328	22,398
Industrial and Manufacturing Real Property	569	559	561	562	571
Commercial Personal Property	37,077	36,321	35,277	39,791	40,552
Industrial and Manufacturing Personal	948	953	994	1,044	1,079
Other	43,341	49,191	49,125	49,070	44,664
Total District Accounts	774,138	757,890	737,787	721,056	706,199
<u>Exemptions</u>					
Homestead	400,476	377,123	368,856	356,295	347,627
Over 65	155,667	149,731	146,071	141,243	136,318
Disabled veterans	76,304	7,035	66,525	43,581	39,780
Disabled residential homestead	8,225	8,517	8,979	19,914	10,136
Absolute	21,743	22,484	16,448	17,315	17,791



Production Statistics by Function

Last Three Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
<u>Customer Service</u>			
# of incoming phone calls received	152,202	159,447	156,733
# of pieces of incoming mail/faxes*	63,446	67,184	82,191
# of walk-in customers	42,789	35,103	20,375
# of exemptions processed	27,476	26,634	34,440
* not including protests received			
<u>Geographical Information Systems</u>			
# of plats processed	602	694	632
# of accounts worked from plats	15,301	20,820	18,532
# of deed splits processed	412	472	1,828
# of ownership changes	83,707	83,414	83,375
# return mail for value notices	5,550	13,000	12,700
<u>Information Systems</u>			
# of open records requests	2,953	2,853	2,303
# of emails received*	2,079	2,139	1,840
# of protest filed online (bcadonline.org)	85,908	75,424	71,768
# of homestead exemption applications	9,700	13,242	12,176
* results of advanced spam filters			
<u>Litigation</u>			
# of lawsuits filed	1,632	1,715	1,284
# of accounts represented in lawsuits	3,744	4,302	3,334
<u>Finance</u>			
# of invoices processed	4478	4285	3821
# of Purchase Orders processed	383	348	280
# of building maintenance work orders	41	41	49



Bexar Appraisal District Cost Statistics - Per Parcel and Percent of Property Tax Levy

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total Tax Levy for Budget (year prior)	\$5,018,743,242	\$4,768,395,217	\$4,967,955,185	\$4,220,252,275	\$4,156,605,757	\$3,998,963,398	\$3,734,896,111	\$3,500,716,948	\$3,188,834,838
Total Budget	\$28,175,700	\$25,901,200	\$23,674,800	\$20,238,268	\$18,841,892	\$18,948,050	\$18,261,544	\$18,657,516	\$16,644,865
Bexar AD Cost as % of Total Levy	0.56%	0.54%	0.48%	0.48%	0.45%	0.47%	0.49%	0.53%	0.52%
Cost Per Real Property Parcel	\$41.09	\$34.01	\$34.20	\$29.93	\$28.53	\$28.69	\$28.11	\$29.13	\$26.30
<i>Unspent Money Returned to Units</i>		\$823,483 <i>Unaudited</i>	\$783,998	\$485,363	\$305,400	\$854,624	\$645,997	\$2,803,501	\$467,293

STAFF SUMMARY SHEET

ISSUE: Board of Directors Manual

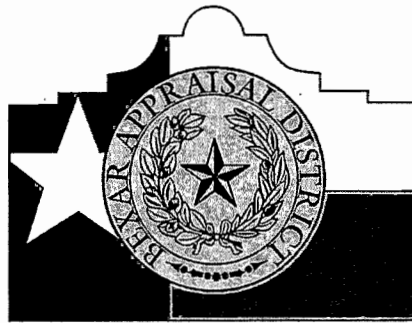
The board of directors may discuss and/or vote to amend Article I of the board of directors manual to include public communication to the board of directors.

Policies and Procedures of the Bexar Appraisal District Board of Directors

Updated language as follows:

1.7 Public Communications: Comments, questions, and concerns received from a member of the public regarding a director will be forwarded to the officers of the board of directors for review.

Requests from a member of the public regarding data provided by the district and used by a director in any public or social forum, both in print or verbally, will be forwarded to the Records Management Officer to be processed according to the Public Information Act.



POLICIES AND PROCEDURES OF THE BEXAR APPRAISAL DISTRICT BOARD OF DIRECTORS

The Bexar Appraisal District Board of Directors policies and procedures may be revised as necessary by legislative requirements, operational updates, and in accordance with state law.

THESE RULES HAVE BEEN DULY PASSED, ADOPTED and APPROVED on this day

ARTICLE I
RESPONSIBILITIES & DUTIES OF THE BOARD

The Bexar Appraisal District (“the district”) is governed by a board of directors (“the board” or “director”) whose duties and authority are prescribed by the Texas Property Tax Code.

1.1 Duties: Directors should be committed to duty of care, duty of loyalty, and duty of obedience.

1.2 Responsibilities: The board’s primary responsibility is establishing the appraisal district office, hiring a qualified chief appraiser, appointing the Bexar Appraisal Review Board (ARB) and a taxpayer liaison officer (TLO), and adopting the district’s annual operating budget and biennial reappraisal plan. The board shall also retain a qualified financial auditor for an annual audit of district funds and solicit bids to designate a district depository to handle the district’s funds. The board, with the advice and consent of the chief appraiser, shall also appoint members to the agricultural advisory board, approve contracts for the district, and set forth other important policies and procedures for the district.

The board does not appraise or review property values, hear protests, or make decisions regarding appraisal records. The board’s appraisal authority is limited to adopting a biennial reappraisal plan and annual operating budget, contracting with another appraisal district or taxing unit to perform the district’s duties, and authorizing the chief appraiser to enter into contract with a private appraisal firm to perform appraisal services. [Texas Tax Code §§ 6.05(i), 6.06(b), and 25.01(b)]

1.3 Compensation: Directors shall not be compensated for their service; however, they may receive reimbursement for actual and necessary expenses incurred in the performance of their duties. In the event travel is required for district business, the district will pay all applicable registration fees and hotel expenses, and a per diem as reflected in the current *Travel & Training Expense Form* for district employees.

1.4 Training: No later than 90 days after the date a director takes the oath of office or otherwise assumes responsibilities as a member of the board, each director must complete a training course regarding Open Meetings and Public Information through the website of the Attorney General of Texas. [Texas Government Code § 551.005 and 552.012];

Each director must provide a certificate of course completion to the executive assistant.

1.5 Ex Parte Communications: A member of the board commits a Class C misdemeanor offense by directly or indirectly communicating with the chief appraiser on any matter relating to the appraisal of property by the district. [Texas Tax Code § 6.15] Other than an informal hearing with the head of the relevant department of the protested property, this also applies to communications with district employees regarding appraisal matters subject to a protest filed by a board member with the ARB.

This does not apply to communications:

1. held in an open meeting of the board or in another public forum;
2. held in an executive session of the board held to consult with its attorney about pending litigation [Texas Tax Code § 6.15(a)(1-2) and (d)];
3. transmitted in writing, without comment, a complaint about the appraisal of a specific property by a property owner or a tax unit to the chief appraiser [Texas Tax Code § 6.15(c-1)]; or
4. routine communication between the chief appraiser and the Bexar County Tax Assess-or Collector pertaining to the administration of the appraisal roll, including the certification, correction, or collection of an account. [Texas Tax Code § 6.15(b),(c) and (d)]

A member of the board commits a Class A misdemeanor offense by communicating with a member of the Appraisal Review Board (ARB) with the intent to influence a decision by the ARB. [Texas Tax Code § 6.411(c-1)]

This does not apply to communications:

1. with the board's legal counsel;
2. during a hearing on a protest or other proceeding before the ARB;
3. in social conversation;
4. that are specifically limited to administrative, clerical or logistical matters relating to scheduling and administration of hearings, including the processing of documents and issuance of orders, notices, and subpoenas;
5. regarding the operation, appointment, composition or attendance at the training of the ARB; or
6. that are necessary to enable the board to determine whether or not to appoint, reappoint, or remove a member or officer of the ARB.

1.6 Chief Appraiser Communications: Requests from a director for anything related to the operation of the district should be directed to the chief appraiser, or the person he designates. A director shall not direct or require district employees to prepare reports or analysis of information in existing records or create a new record from information in existing records. Directives should be made to the chief appraiser, and any report prepared for one director shall be delivered to all other directors.

Matters that have been shared with the directors by the chief appraiser, or his designee, in executive session or identified as "For Board Members Only" are not to be shared with family members, community members, or others. Directors have a fiduciary responsibility to the district to safeguard its interests for the sake of the community and taxpayers. Divulging confidential information can jeopardize the legal position of the district and impede the fiduciary duty owed to the district. Any request by the public for such information should be directed to the district's public information officer.

To avoid ex parte communication, it is strongly recommended directors encourage their constituents and any member of the public to contact the chief appraiser directly.

1.7 Public Communications: Comments, questions, and concerns received from a member of the public regarding a director will be forwarded to the officers of the board of directors for review.

Requests from a member of the public regarding data provided by the district and used by a director in any public or social forum, both in print or verbally, will be forwarded to the Records Management Officer to be processed according to the Public Information Act.

1.8 Prohibited Contracts: The district may not enter into a contract with a director or with a business entity in which the director has substantial interest. Additionally, a taxing unit participating in the district may not enter into a contract with a director or with a business entity in which the director has a substantial interest relating to the performance of an activity governed by the Texas Property Tax Code. [Texas Tax Code § 6.036]

1.9 Conflicts of Interests and Required Disclosures: Directors are subject to the provisions of Chapters 171 and 176 of the Texas Local Government Code.

CHAPTER 171, LOCAL GOVERNMENT CODE

A director must file an affidavit disclosing they have substantial interest in a business entity or real property that is involved in a matter before the board. A director has substantial interest in a business if they own 10% or more of the voting stocks or shares, or owns 10% or more or \$15,000 or more of the fair market value of the business or received funds in the previous year of more than 10% of the director's gross income. A director has substantial interest in real property if the interest owned has a fair market value of more than \$2,500.

The director must disclose the nature and extent of the interest and must refrain from further participation in the matter, and the affidavit must be filed with the record keeper for the district before any vote or decision on the matter.

CHAPTER 176, LOCAL GOVERNMENT CODE

A director shall notify the chief appraiser and finance director, and file a sworn *Local Government Officer Conflicts Disclosure Statement*, if the director, or their family member, has an employment or other business relationship with a vendor seeking to enter into a contract with the district, entering into a contract with the district, or acting an agent in the business of the person who enters or seeks to enter into a contract with the district if:

1. the aforementioned relationship results in the director, or their family, receiving taxable income that exceeds \$2,500 during the 12-month period preceding the date the director becomes aware that the contract has been executed or the district is considering executing the contract; or
2. the aforementioned results in the director, or their family, receiving one or more gifts that have an aggregate value of more than \$1,000 in the 12-month period preceding the date the director becomes aware that the contract has been executed or the district is considering executing the contract.

The conflicts disclosure statement is not required when the gift accepted by the director, or their family, is given by a family member of the person accepting the gift, is a political contribution as defined under law, or is food, lodging, transportation, or entertainment accepted as a guest. The aforementioned disclosure statement is promulgated by the Ethics Commission. The statement must be filed by 5 pm on the seventh business day after the date the director becomes aware of the facts that require the statement.

The conflicts provision of Chapter 176 of the Local Government Code are extended to the chief appraiser, the assistant chief appraisers, and the finance director.

OTHER PROVISIONS

Directors are subject to other ethical and conflict prohibitions under Texas law, including but not limited to, prohibitions against nepotism, quid pro quo gifts, and using the office for personal gain. Directors should consult legal counsel with any questions to ensure that they are not engaging in any prohibited behavior.

ARTICLE II
ELIGIBILITY, APPOINTMENT AND ELECTION, TERMS, & GENERAL PROVISIONS

The Bexar Appraisal District Board of Directors is comprised of nine members.

2.1 Eligibility: Directors must meet all the eligibility requirements contained in the Texas Property Tax Code. Those requirements are summarized below for convenience; however, the statutory language contained in the Property Tax Code controls eligibility to serve.

1. In order to be eligible to serve on the board as an appointed or elected member, a director must be a resident of and have resided in the district for at least two years immediately prior to the date of appointment. [Texas Tax Code § 6.03(a)].
2. An individual is ineligible to serve on the board if: [Texas Tax Code §§ 6.03, 6.035 and 6.036]
 - a. the individual has been an employee of the district at any time during the preceding three years;
 - b. the individual is an employee of a taxing unit that participates in the district, unless they are also a member of the governing body or an elected official of a taxing unit that participates in the district;
 - c. the individual has served as a member of the board for all or part of five terms, unless they were the county assessor-collector at the time;
 - d. the individual is related within the second degree by consanguinity or affinity, as determined by Chapter 573 of the Texas Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or representing property owners for compensation in proceedings under the Property Tax Code in the district;
 - e. the individual has engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or has engaged in the business of representing property owners for compensation under the Property Tax Code in the district in the preceding three years;
 - f. owns property on which delinquent taxes have been owed to a taxing unit in the district for more than 60 days after the date of service that the individual knew, or should have known, of the delinquency, unless specific exceptions stated in the Texas Property Tax Code are met; or
 - g. if the individual or a business entity in which the individual has substantial interest is party to a contract with the district or a taxing unit that participates in the district if the contract relates to the performance of an activity governed by the Texas Property Tax Code. Substantial interest is defined as combined ownership by the individual and his/her spouse in the amount of at least 10% of the voting stock or shares or the individual or his/her spouse is a partner, limited partner, or officer of the business.

2.2 Appointment: Five directors are nominated and appointed pursuant to resolution of a vote by the taxing units that participate in the district and are entitled to vote. [Texas Tax Code § 6.03]

Each taxing unit authorized to vote may nominate one candidate for each of the five positions by resolution of its governing body by October 15th. The chief appraiser shall prepare and deliver a ballot and voting entitlement to the presiding officer of each taxing unit by October 30th. After receiving the ballot, each taxing unit will cast its allotted votes by resolution of its governing body and submit the votes to the chief appraiser by December 15th.

2.3 Election: Three directors will be elected by majority vote of the county voters at the general election for state and county officers. [Texas Tax Code § 6.0301(c)]

2.4 County Tax Assessor-Collector: The county assessor-collector shall serve as an ex officio director.

2.5 Terms: ** To implement the necessary term changes and as required by Section 5.13(d), Texas Property Tax Code, members appointed in the 2025 cycle shall draw lots at the first meeting of 2025 to determine which two shall serve a term of one year, beginning January 1st, 2025 and expiring December 31st, 2025, and which three shall serve a term of three years, beginning January 1st, 2025 and expiring December 31st, 2027.*

Appointed directors shall serve staggered four-year terms beginning January 1 of every other even numbered year. Elected directors, beginning on January 1, 2027, shall serve staggered terms, the length of which will be determined by the drawing of lots. Elected director terms will eventually be four-year terms beginning January 1 of every other odd-numbered year. [Texas Tax Code § 6.0301(e)]

2.6 Officers: The board shall elect a chair, vice-chair, and a secretary at the first open meeting of each calendar year to serve for one calendar year. [Texas Tax Code § 6.04]

The chair shall preside over all the meetings of the board and call special meetings of the board, if necessary. Along with the secretary, the chair will sign all legal instruments requiring board signature. The chair will also perform legal duties required by statute and have other powers and duties as prescribed by the board. The chair may vote on any matter coming before the board except as prohibited by statute. The chair may direct the posting of any agenda item.

The vice-chair shall preside over the meetings in the absence of the chair and exercise all powers incident and necessary to presiding over the meetings in the absence of the chair. In doing so, the vice-chair will sign all legal documents requiring board signatures and perform any other functions as prescribed by the board.

The secretary shall provide for the recording of all of the proceedings of the meetings and shall give and post notice of all meetings as required by law. The secretary shall preside over the meeting in the absence of both the chair and vice-chair. The board may authorize or delegate the chief appraiser, or an employee of the district, to perform tasks required by the board secretary, including but not limited to the preparation and submission of legal notices, and the actual recording and transcription of the proceedings of any meeting.

2.7 Ad-hoc Committees: The board may establish committees as needed to carry out its responsibilities. Committee members are approved by a majority vote of the board in an open meeting, and serve at the pleasure of the board chair.

2.8 Board Vacancies: In the event of a vacancy by an appointed director of the board, each taxing unit that is entitled participate in the appoint process may nominate a candidate by resolution of their governing body within 45 days of notification of the vacancy. The chief appraiser shall prepare and deliver a list of nominees to the board within five days and the board shall appoint one of the nominees to fill the vacancy by a majority vote. [Texas Tax Code § 6.0301(f)]

In the event of a vacancy by an elected director, the board shall appoint by majority vote a person to fill the vacancy. [Texas Tax Code § 6.0301(g)]

2.9 Recall: The governing body of a taxing unit may recall an appointed director for whom the taxing unit cast any of its votes in the appointment of the board. The recall must be in the form of a resolution filed with the chief appraiser. The chief appraiser shall deliver written notice of the filing with the presiding officer of each taxing unit.

Elected directors cannot be recalled by a taxing unit. [Texas Tax Code § 6.033]

ARTICLE III
MEETINGS OF THE BOARD OF DIRECTORS

The Bexar Appraisal District Board of Directors shall meet on the second Tuesday of every month as needed.

3.1 Regular Meeting: Regular meetings of the board will be held at 2:00 pm on the second Tuesday of every month as needed but not less than once each quarter. During a tax unit appointment year, the December meeting will be held as soon as possible after December 15th in order to accommodate the voting deadline.

3.2 Special and/or Emergency Meetings: Special or emergency meetings of the board may be called by the chair, or by the chief appraiser with approval from the chair. Emergency meetings may be called provided they meet the requirements of Texas Government Code § 551.045.

3.3 Place: Meetings of the board, regular or special, must be held within the district's boundaries at a public place capable of accommodating the expected public attendance. The regular place for the board's meetings shall be at the district's office located at 411 North Frio, San Antonio, Texas 78207; however, the board may designate an alternate location if the need arises. The location of the meeting shall be set by the chair, unless set by a vote of the members of the board.

3.4 Quorum: At all meetings of the board, the presence of at least five directors is required and shall constitute a quorum for the transaction of business. As long as quorum is present, the act of a majority of the directors present at a meeting shall constitute an act of the board.

The board may conduct a meeting by videoconference call, provided that the board complies with all requirements of the Texas Open Meetings Act in general and Tex. Govt Code § 551.127 in particular.

3.5 Notice: Meeting notices will be posted at least 72 hours before the scheduled meeting time as specified by Texas Government Code §§ 551.043 and 551.054. Members of the board and participating taxing units shall be notified at least three days in advance of regular or special meetings of the board. Notice of emergency meetings must be given at least four (4) hours in advance of the meeting time. Notice of regular or special meetings will be posted outside the district and on the district's official internet website.

3.6 Agenda Preparation: In consultation with the chair, the chief appraiser shall prepare the agenda for all meetings of the board. The chief appraiser may post an agenda item as needed. Additionally, on written request by any director to the chair and the executive assistant, the chief appraiser shall post an agenda item contained in the written request provided it does not violate the ex parte communication provisions.

To allow ample time for posting of the agenda and notification to the public and taxing units, agenda submissions from directors must be received two weeks prior to the scheduled board meeting. Submissions received after the deadline will be added to the following meeting's agenda.

3.7 Rules: Except as directed in these rules or by statute, meetings of the board shall be conducted by Robert's Rules of Order (latest revised edition). However, a failure to adhere to Robert's Rules of Order will not render void or voidable an action taken by the board in a properly noticed public meeting approved by a majority of the quorum present. At the board's discretion, discussion may be limited to agenda items. These rules of the board may be altered, amended or repealed and new rules adopted by the board at any meeting at which a quorum is present, provided notice of the proposed alteration is issued in conformity with the rules of the board and applicable law.

3.8 Public Comment: It is the policy of the board to provide the public with a reasonable opportunity to address the board on the subject of policies and procedures of the district, the Bexar Appraisal District Appraisal Review Board, and on any issue under the board's jurisdiction. The written public notices of the board's meetings shall contain instruction on how to sign up for public comment.

At each regularly scheduled meeting, the chair of the board shall announce that comments received timely via email at bod@bcad.org shall be read into the record for up to three minutes, and that individuals wishing to address the board on such policies, procedures or issues in person may have three minutes to speak. Additional time for public comment may be granted at the discretion of the chair. If a large number of persons wish to speak to the board, the board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. Public comment received via email will be shared with the board as soon as possible. [Texas Tax Code § 6.04(d)]

3.9 Executive Session: For an executive or closed session, the board will follow the procedures authorized by law for exclusion of the public in deliberations under Chapter 551 of the Texas Government Code Sections 551.071, 551.072, 551.074, and 551.076. Certified minutes will be kept, except for private consultation with legal counsel under 551.071.

Matters that have been shared with the directors by the chief appraiser, or his designee, in executive session are not to be shared with family members, community members, or others.

No person other than a board member is allowed to attend an executive or closed session unless that person's participation is consistent with the reason for the executive or closed session and the board deems that person's participation to be necessary to the matter under consideration.

3.10 Budget Hearings: Each year, the board shall prepare an annual operating budget by September 15 each year in accordance with Texas Tax Code § 6.06.

The chief appraiser shall prepare the proposed budget and schedule a meeting of the board's budget ad hoc committee so that the preliminary budget can be presented to the board and other eligible and interested parties before June 15th.

The board shall approve the final operating budget by September 15th each year. Prior to approval of the budget the board must hold a public hearing and give notice of the time, date and place of such public hearing to the taxing units and the public at least 10 days in advance.

The budget shall include the following:

- each proposed employee position with salary range and benefits
- each proposed capital expenditure
- an estimate of the budget to be allocated to each taxing unit
- a list of obligated reserve funds, and
- other items necessary for CAD operations including contract payments for services, funds for ARB operations, reimbursement for Board of Director expenses, employee education expenses, legal fees and expenses incurred by the appraisal district and the ARB.

This proposed budget will be sent to all taxing entities for their review. If a majority of the voting taxing units veto the proposed budget, a new budget must be adopted within 30 days. Based on changes to the proposed budget as approved by the Board of Directors, the Chief Appraiser shall prepare the budget and present it for final Board approval as required by statute.

The Board shall amend the budget, if necessary, but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it.

When there are unobligated funds left at the end of the CAD budget year, the Board may vote to move the funds into reserves for a replacement account, disaster account or other account. These funds are considered obligated to be spent and are not required to be refunded or credited back to the taxing units. An expenditure a CAD has committed during the fiscal year to meet or secure an obligation is an expenditure that is obligated to be spent under subsection 6.06(j) of the Texas Property Tax Code.

The Chief Appraiser may make budget line-item transfers if these items are located within the same expense category. The district's main expense categories include:

- Personnel
- Materials & Supplies
- Services
- Debt Service
- Capital Outlay

Expenses made between the main categories require Board of Director approval.

Once the board has completed its budget estimates, the secretary shall notify all taxing units participating in the district of the amount of payment due if the board subsequently adopts the estimate as its official budget. The Bexar Appraisal District Board of Directors has elected to waive the penalty and interest on a delinquent payment made under Texas Tax Code § 6.06(k). The board reserves the right to re-impose the penalty and interest on a delinquent payment if it becomes clear that the failure to pay is not supported by good cause.

The district is allowed to amend its budget at any time provided the board notifies the taxing units at least 30 days in advance of approving an amendment. [Texas Tax Code § 6.06] Any year end surplus amount due to be returned to a taxing unit that is below \$100 will be credited to the taxing unit's calculated budget levy for the subsequent year. [Texas Tax Code § 6.07(j)]

3.11 Reappraisal Plan Hearings: Every even-numbered year, the board shall develop a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Texas Tax Code §§ 6.05(i) and 25.18.

The board does not appraise or review property values, hear protests, or make decisions regarding appraisal records. The board's appraisal authority is limited to adopting a biennial reappraisal plan and annual operating budget, contracting with another appraisal district or taxing unit to perform the district's duties, and authorizing the chief appraiser to enter into contract with a private appraisal firm to perform appraisal services. [Texas Tax Code §§ 6.05(i), 6.06(b), and 25.01(b)]

The board shall approve the reappraisal plan September 15th of every even-numbered year. Prior to approval of the reappraisal plan the board must hold a public hearing and give notice of the time, date and place to the taxing units at least 10 days in advance.

ARTICLE IV
GENERAL POLICY AND PROCEDURE FOR PUBLIC ACCESS
TO THE BOARD OF DIRECTORS

It is the policy of the board to provide the public with a reasonable opportunity to address the board on the subject of policies and procedures of the district, the Bexar Appraisal District Appraisal Review Board, and on any issue under the board's jurisdiction.

4.1 General Policy: Members of the public can contact the board by email at bod@bcad.org, by mail sent to Bexar Appraisal District, Post Office Box 830248, San Antonio, TX, 78283-0248, or by phone through the executive assistant.

4.2 Taxpayer Liaison Officer: The TLO handles public access and informational matters and resolves complaints that fall outside the jurisdiction of the Appraisal Review Board. The TLO will report to the board on the number, nature and status of resolution on any complaints.

4.3 Assistance to the TLO: At all times pursuant to Section 6.052(a) of the Texas Property Tax Code, the TLO remains the administrator of the public access functions required by Sections 6.04(d)-(e) of the Texas Property Tax Code and pursuant to policy enumerated at Articles 5.1 through 5.2 herein. The Customer Information and Assistance Director shall assist the TLO in the practical and detailed coordination of the aforementioned public access functions and, in the absence of the TLO, may assist the public in ensuring access to the Board.

4.4 Need for Interpreter: If a person who does not speak English or Spanish wishes to address the board at a meeting, and that person is unable to bring an interpreter, the person should notify the TLO as soon as reasonably possible prior to the meeting so arrangements for an interpreter can be made.

If an interpreter cannot be secured in time for the meeting, one will be secured for the next regular board meeting. The TLO shall inform the board at the meeting of the request received and the reason for the inability to provide an interpreter. This same procedure applies to anyone who communicates by sign language. [Texas Tax Code § 6.04(e)]

4.5 Access by Disabled Persons Generally: To the extent practicable, the TLO shall make sure that the district's office where the board holds its meetings is accessible to persons in wheelchairs and other persons with disabilities that affect their mobility. The measures to be taken by the TLO shall include, but need not be limited to, the following:

1. the reservation of at least two parking spaces for handicapped persons (as close as possible to the entrance to the district's office);
2. the installation of necessary ramps inside and outside the district's office; and
3. the installation of railings and other modifications necessary to provide access to the district's restrooms.

If a person has a disability that prevents that person from entering the district's office or the room where the board's meeting is being held, or that otherwise prevents the person from having access to the board, the person should notify the TLO in writing as soon as reasonably possible. The notice should describe the person's disability and the manner in which it prevents the person from having access to the board's location. [Texas Tax Code § 6.04(e)]

Upon receiving such a notice, the TLO shall determine whether the person's access to the Board's location can be reasonably accommodated:

1. by some temporary modification of the district's office that is practicable under the circumstances;
2. by some other means of assistance from the employees of the district that is practicable and safe under the circumstances; or
3. by having the board relocate its meeting to some other room or part of the district's office.

If the person cannot be given access to the board in such a manner, the TLO shall arrange for the person to address the board by telephone from some other location using a speakerphone. Under such circumstances, the TLO shall inform the board at the meeting of the reasons that the person was not able to address the board in person.

4.6 Notice of Accessibility to the Public: The written public notices of the board's meetings shall contain in English and Spanish a brief description of the board's policy concerning public access to the board, as follows:

"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 (TLO) 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 intérprete 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."

Notice of accessibility to the public will also be posted on the district's internet website.

4.7 Resolving Complaints: A complaint may be filed with the Board regarding any matter the Board has authority to resolve. The board will consider complaints about itself,

the district, the Appraisal Review Board, or any of the following persons, if the action which is the subject of the complaint was taken in such person's official capacity:

1. a member of the Board of Directors;
2. a member of the Appraisal Review Board;
3. the chief appraiser;
4. any employee of the Bexar Appraisal District; however, addressing the complaint falls under the purview of the chief appraiser;
5. taxpayer liaison officer; and
6. any private person, firm, or business who, by contract, performs contractual functions for the Bexar Appraisal District.

The Board generally does not have authority over the substance of challenges, protests or motions before the ARB. Those matters should be resolved through the administrative and post-administrative remedies contained in the Texas Property Tax Code.

A complaint must be filed in writing and addressed to the chair of the board of directors, the board itself, or the TLO. The chair of the board at any time may refer a complaint received since the board's last regular meeting to the TLO for investigation. Complaints may be sent by email or regular mail to:

Bexar Appraisal District
Post Office Box 830248
San Antonio, TX 78283-0248

In response to each complaint referred to the TLO by the board or by the chair, the TLO shall investigate the validity of the complaint, conduct an investigation, and attempt to resolve the complaint. Each employee and official of the district shall cooperate fully with an investigation conducted by the TLO.

At each regular meeting, the board shall request the TLO report on the status of all the pending and resolved complaints that have been filed with the board. The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act.

4.8 Pending Complaints: When a complaint is pending, at least once each calendar quarter, the board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize and undercover investigation. The board shall notify the parties when a complaint is finally resolved. The TLO shall prepare proposed notices for consideration by the board, and shall deliver the notices approved by the board.

ARTICLE V
BOARD OF DIRECTORS ACKNOWLEDGES REGULATION OF
APPRAISERS BY THE TEXAS DEPARTMENT OF LICENSING AND REGULATION

The board acknowledges that every appraiser on staff who engages in the practice of property tax appraisal is required to be registered with The Texas Department of Licensing and Regulation (TDLR) and is required to keep the registration current and in good standing.

5.1 The Bexar Appraisal District Board of Directors finds that the funding authorized in this Article V of the rules is in furtherance of a public purpose. Under Article V, an expenditure above \$50,000 will require board consent.

5.2 Each appraiser is required to achieve the required continuing education credits to keep the registration current under the law, and to maintain a level of professionalism at all times. To that end, the board will provide the funding necessary in its annual budget to fund initial and successive registration, so long as the employee is actively engaged in property tax appraisal on behalf of the district, and remains in good standing with the district and TDLR. The board will further fund all training required for certification and recertification for every appraiser in good standing with the district and TDLR.

5.3. The board recognizes that TDLR has an enforcement procedure to handle all complaints filed against registrants. The board is advised that every complaint filed against a registrant can initiate an open investigation where findings of facts and circumstances are sought. These investigations include TDLR investigative staff as well as prosecutorial staff to make the investigations pursuant to law. The board in recognition of the level of investigation, prosecution, and enforcement of TDLR's rules hereby authorizes the chief appraiser to exercise all necessary discretionary decision-making, take all steps necessary to investigate and respond to said complaints, including but not limited to, retaining legal counsel to defend district staff during any such investigations. The chief appraiser will actively monitor the proceeding(s) and keep the board apprised as necessary when an open investigation exists, and in accordance with the district's current finance policy will seek approval from the board for any legal costs, including attorney fees, exceeding \$50,000.

5.4. The board further acknowledges that the district will not provide legal representation to any employee of the district whose conduct is determined wrongful and/or whose employment is terminated by the district.

STAFF SUMMARY SHEET

ISSUE: Ad-hoc Building Committee

The board of directors may consider and appoint an ad-hoc building committee.

STAFF SUMMARY SHEET

ISSUE: 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.

STAFF SUMMARY SHEET

ISSUE: Chief Appraiser's Report

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

1. Appraisal Records

- a. 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.

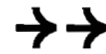
STAFF SUMMARY SHEET

ISSUE: Additional Reports

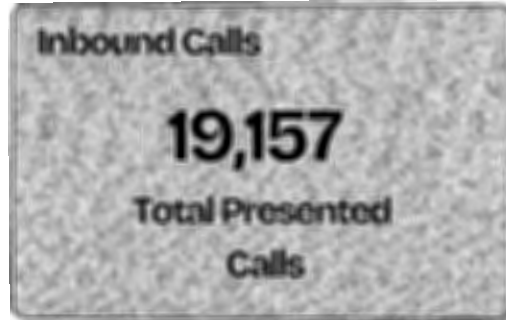
The board of directors will receive the following reports:

1. Community Engagement
2. Appraisal Review Board

April 2025 Community Interaction Statistics

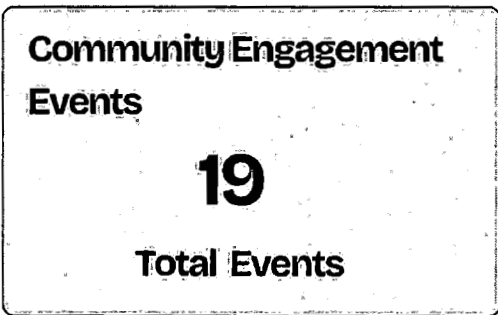


- 12,525 - Total Answered Calls
- 65.4% - % Answered
- 17.1% - % Abandoned
- 0:05:04 - Average Speed of Answer
- 0:08:42 - Average Call Duration
- 1:38:05 - Max Longest Wait



- 251 Daily Average
- 0:08:54 - Average Wait Time
- 0:10:33 - Average Service Time

- 1,642 Total Residents Engaged
- 98.9% Via Web Chat
- 2,087 Questions Asked
- 369 Messages Submitted



- 759 Total Residents Engaged (Est)
- 215 Protest Forms Collected
- 38 Exemption Applications Collected
- 40 Staff Members Participated

2025 Community Engagement Report – April

Date: May 13, 2025

To: Board of Directors
Rogelio Sandoval, Chief Appraiser

From: Jennifer Rodriguez, Communications Director

Date & Time	Program	Presenter	Topic	# of Attendees (if available)	# of Documents Submitted (if available)
April 4	Virtual Business Personal Property Rendition Information & Assistance Session <i>(Spanish)</i>	Thays Andrade, Omar Cornejo, Angelica Dorado, David Escalante, Edgar Garcia, Andrea Green & Richard Rodriguez	Rendition information & submission assistance	9	N/A
April 5	Frost Bank Home Expo	Hannah Lopez, Alexandra Martinez & Jennifer Rodriguez	Presentation & resource table: General appraisal, exemption and protest information	30	1
April 7	City of San Antonio Property Tax Help Session – True Vine Baptist Church	Max Nombrano, Jessica Ochoa, Jennifer Rodriguez & Leslie Rodriguez	Resource table: General appraisal, exemption and protest information	53 households	40 – 32 Protests 5 Homesteads 3 Disabled Veterans
April 10	City of San Antonio Property Tax Help Session – Virtual	Jennifer Rodriguez & Marcella Trevino	Resource table: General appraisal, exemption and protest information	70	N/A
April 10	San Antonio NAACP Housing Committee – Virtual	Sarah Durnell & Rogelio Sandoval	General appraisal, exemption and protest information	30	N/A
April 11	Virtual Business Personal Property Rendition Information & Assistance Session	Omar Cornejo, Angelica Dorado, David Escalante, Andrea Green, Richard Rodriguez & Kimberly Shaner	Rendition information & submission assistance	30	N/A
April 11	Beekeeping 101	Gilbert Escobedo & Molly Keck, Agriculture Advisory Board Member	Requirements for Beekeeping Special Appraisal	30	N/A
April 12	City of San Antonio Property Tax Help Session – Alamo Colleges District Board Room	Lelani Cordero, Tangela Crowder, Leo Herrera, Rogelio Sandoval & Margarita Vasquez	Resource table: General appraisal, exemption and protest information	60	19 – 15 Protests 3 Homesteads 1 Disabled Veterans

Date & Time	Program	Presenter	Topic	# of Attendees (if available)	# of Documents Submitted (if available)
April 12	JPAR Realty	Jennifer Rodriguez	General appraisal, exemption and protest information	8	N/A
April 15	Vets Serving Vets	Jennifer Rodriguez & Rogelio Sandoval	General appraisal, exemption and protest information	25	N/A
April 17	City of San Antonio Property Tax Help Session – Virtual (<i>Spanish</i>)	Marquesa Esparza, Jennifer Rodriguez & Rogelio Sandoval	Resource table: General appraisal, exemption and protest information	17	N/A
April 19	City of San Antonio Property Tax Help Session – Madison High School	Roxanne Esquivel, Jennifer Hernandez, Amy Perez, Emilie Prado & Jennifer Rodriguez	Resource table: General appraisal, exemption and protest information	55 households	58
April 22	Legacy Mutual (Keller Williams Sonterra office)	Jennifer Rodriguez	General appraisal, exemption and protest information	30	N/A
April 22	City of San Antonio Property Tax Help Session – St. Luke Catholic Church	Andrea Green, Monica Martinez, Michelle Pate & Jennifer Rodriguez	Resource table: General appraisal, exemption and protest information	79 households	58 protests 3 Homesteads 3 O65 1 Disabled Veteran 1 Tax Deferral Affidavit 1 BPP Rendition 1 Mailing Address Change
April 23	Legacy Mutual (San Pedro Ave office)	Jennifer Rodriguez	General appraisal, exemption and protest information	60	N/A
April 24	City of San Antonio Property Tax Help Session – South San Antonio High School (<i>Spanish</i>)	Annette DeRoux, Luis Perez, Gloria Ramirez, Jennifer Rodriguez & Rogelio Sandoval	Resource table: General appraisal, exemption and protest information	32	25 Protests 3 Homesteads

Date & Time	Program	Presenter	Topic	# of Attendees (if available)	# of Documents Submitted (if available)
April 26	City of San Antonio Property Tax Help Session – San Antonio Food Bank	Veronica Camacho, Kerah Gonzales, Roxanne Ibarra, Debra Mata & Jennifer Rodriguez	Resource table: General appraisal, exemption and protest information	50 households	38 Protests 3 Homesteads 1 Disabled Persons 1 Appointment of Agent
April 29	Legacy Mutual Mortgage (US Hwy 281 N office)	Jennifer Rodriguez	General appraisal, exemption and protest information	20	N/A
April 29	City of San Antonio Property Tax Help Session – Virtual	Jennifer Rodriguez	Resource table: General appraisal, exemption and protest information	70	N/A

STAFF SUMMARY SHEET

ISSUE: Adjourn