

UG-98-2023-29334

PUBLIC HEARING BEFORE THE
BEXAR APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA

DATE OF MEETING: September 13, 2023
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207
TIME OF MEETING: 10:00 A.M.

* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO igarza@bcad.org NO LATER THAN 8:00 A.M. THE MORNING OF THE HEARING, OR IN PERSON BY REGISTERING BY NAME ON THE SIGN-IN SHEET BY THE DOOR OF THE HEARING. COMMENTS RECEIVED TIMELY BY EMAIL WILL BE READ INTO THE RECORD DURING THE PUBLIC COMMENT PORTION OF THE HEARING. 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 HEARING AT WHICH THE SUBJECT IS RAISED. DISCUSSIONS OF SPECIFIC PROPERTIES WILL NOT BE PERMITTED.

AGENDA

THE FOLLOWING ITEMS MAY BE CONSIDERED AT ANY TIME DURING THE PUBLIC HEARING OF THE BOARD OF DIRECTORS.

PROCEDURAL

- A. Introduction of hearing and calling meeting called to order by Cheri Byrom, Chair
Recording of directors present
- B. Public Comments Period. *(Comments received timely by email will be read into the record at this time. Three minutes per person.)*

INFORMATION ONLY

- C. Public hearing as required by Section 6.06 of the Texas Property Tax Code, regarding:
Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2024 operating budget.
- D. Adjourn the hearing

Michael A. Amezcuita
Chief Appraiser
Bexar Appraisal District

FILE INFORMATION

Document Number: 29334
Date/Time: 8/23/2023 11:03:58 AM
Total Pages: 1
FILED IN THE OFFICIAL PUBLIC
RECORDS OF BEXAR COUNTY
LUCY ADAME - CLARK
BEXAR COUNTY CLERK
Total Fees: \$2.00



UG-98-2023-29363

BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA

DATE OF MEETING: September 13, 2023
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207
TIME OF MEETING: 10:00 am

* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO jgarza@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.

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 Cheri Byrom, Chair
 - Recording of present directors
- B. Public comment period. *(Comments received timely by email will be read into the record at this time.)*

ACTION ITEMS

- C. Minutes
 - 1. Approval of the minutes of the meeting of July 6, 2023.
 - 2. Approval of the minutes of the meeting of August 3, 2023.
 - 3. Approval of the minutes of the meeting of August 7, 2023.

D. 2024 Operating Budget

The board of directors may discuss and/or adopt by resolution the 2024 operating budget for the Bexar Appraisal District.

E. Investment Policy

The board of directors may discuss and/or vote to approve a resolution adopting an investment policy as required by Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code.

F. Executive Management Retiree Insurance Policy Change

The board of directors may discuss and/or vote to authorize a policy change to Section 6.03 of the district's HR Policies regarding Retiree Medical Benefits.

G. Contract – Janitorial Services

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the janitorial services contract for the second year of a three-year contract.

H. Contract – Laser Printing/Mailing Services

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the laser printing/ mailing services contract for the third year of a three-year contract.

I. Contract – Telecommunications & Mineral Services

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the telecommunications & mineral services contract for the third year of a three-year contract.

J. Expenditure - CAMA Program Enhancement

The board of directors may discuss and/or vote to authorize the expenditure for CAMA program enhancements.

INFORMATION ONLY

K. Reports

The board of directors will receive the following reports:

1. Appraisal Review Board Chair
2. Taxpayer Liaison

EXECUTIVE SESSION

L. Adjourn to Executive Session

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

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee. The board of directors may discuss and/or continue the process of hiring a new chief appraiser.
4. Section 551.076 Deliberations regarding Security Devices.

M. Executive Session

The board of directors may consider and act upon any item discussed in closed Executive Session.

CHIEF APPRAISER REPORTS

N. Chief Appraiser's Report

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

1. Financial Condition
 - a. Funds investment report through July, 2023
 - b. Statement of revenues and expenses through July 31, 2023
 - c. Designated cash funds report through July 31, 2023

2. Appraisal Records

- a. Presentation of appraisal roll report for the second quarter of the 2023 tax year as authorized by Section 25.252(b), Texas Property Tax Code.
- b. The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.

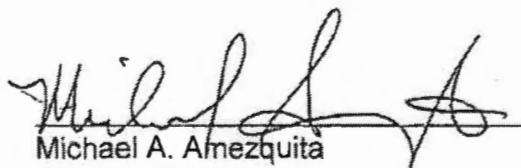
3. District Operations

- a. As required by Government Code Section 2054.5191, the chief appraiser will update the board on the district staff's completion of a cybersecurity training program.
- b. The chief appraiser will brief the board on the implementation of Section 6.0301 of the Texas Property Tax Code and its impact on the board of directors.

4. Community Outreach

The board of directors will receive a report regarding speaking engagements the district has recently participated in.

O. Adjourn



Michael A. Amezcua
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.*

FILE INFORMATION

Document Number: 29363
Date/Time: 9/7/2023 12:43:10 PM
Total Pages: 4
FILED IN THE OFFICIAL PUBLIC
RECORDS OF BEXAR COUNTY
LUCY ADAME - CLARK
BEXAR COUNTY CLERK
Total Fees: \$2.00

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
JULY 6, 2023**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on July 6, 2023 at 10:00 a.m. The items of business were acted upon as shown in the following minutes.

A. Call to Order

Chair, Ms. Cheri Byrom, called the meeting to order at 10:00 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry arrived at 10:01 am
Mr. Jon Fisher arrived at 10:03 am
Mr. Dave Gannon
Councilwoman Adriana Rocha Garcia
Mr. Albert Uresti, Bexar County Tax Assessor-Collector

B. Public Comments Period

No members of the public provided comment to the board.

C. Approval of the minutes

Approval of the minutes of the meeting of June 14, 2023.

The board opted to adjourn into executive session prior to addressing the minutes.

Upon reconvening in open session, Ms. DeBerry moved to approve the minutes of the meeting of June 14, 2023 as written. Mr. Gannon seconded the motion which was unanimously approved.

D. At any time during the meeting of the Board of Directors, the Board may retire into closed Executive Session pursuant to Texas Government Code, Section 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

- | | |
|---------------------------|--|
| 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 or 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. The board of directors may discuss and/or initiate the next step in the hiring of a new chief appraiser.

4. Section 551.076 Deliberations regarding Security Devices.

The board adjourned to Executive Session at 10:02 am.

E. The Board may consider and act upon any item discussed in closed Executive Session.

The board reconvened into open session at 10:59 am, noting due to a scheduling conflict, Mr. Uresti had excused himself at 10:23 am. The board announced they intended to conduct interviews in early August; however; no action was taken.

F. Adjourn

There being no further business, the July 6, 2023 board of directors meeting adjourned at 11:01 a.m.

Cheri L. Byam
Chair

[Signature]
Secretary

September 13, 2023
Date

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
AUGUST 3, 2023**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on August 3, 2023 at 9:00 a.m. The items of business were acted upon as shown in the following minutes.

A. Call to Order

Chair, Ms. Cheri Byrom, called the meeting to order at 9:05 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry arrived at 9:08 a.m.
Mr. Jon Fisher
Mr. Dave Gannon
Councilwoman Adriana Rocha Garcia
Mr. Albert Uresti, Bexar County Tax Assessor-Collector

B. Public Comments Period

No members of the public provided comment to the board.

C. At any time during the meeting of the Board of Directors, the Board may retire into closed Executive Session pursuant to Texas Government Code, Section 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

- | | |
|---------------------------|--|
| 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 or 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. The board of directors will interview applicants for the chief appraiser position and/or discuss the selection of a new chief appraiser. |
| 4. Section 551.076 | Deliberations regarding Security Devices. |

The board adjourned to Executive Session at 9:06 a.m.

D. The Board may consider and act upon any item discussed in closed Executive Session.

The board reconvened into open session at 3:12 p.m.

Mr. Gannon moved that the board name Mr. Rogelio Sandoval as the finalist for the position of chief appraiser of the Bexar Appraisal District. Councilwoman Garcia and Mr. Uresti seconded the motion which was unanimously approved.

E. Adjourn

There being no further business, the August 3, 2023 board of directors meeting adjourned at 3:25 p.m.

Chun L. Byron
Chair

[Signature]
Secretary

September 13, 2023
Date

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
AUGUST 7, 2023**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on August 7, 2023 at 10:00 a.m. The items of business were acted upon as shown in the following minutes.

A. Call to Order

Chair, Ms. Cheri Byrom, called the meeting to order at 10:05 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry arrived at 10:06 a.m.
Mr. Dave Gannon
Councilwoman Adriana Rocha Garcia
Mr. Albert Uresti, Bexar County Tax Assessor-Collector

B. Public Comments Period

No members of the public provided comment to the board.

C. At any time during the meeting of the Board of Directors, the Board may retire into closed Executive Session pursuant to Texas Government Code, Section 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

- | | |
|---------------------------|--|
| 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 or 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. The board of directors will interview applicants for the chief appraiser position and/or discuss the selection of a new chief appraiser. |
| 4. Section 551.076 | Deliberations regarding Security Devices. |

The board adjourned to Executive Session at 11:10 a.m.

D. The Board may consider and act upon any item discussed in closed Executive Session.

The board reconvened into open session at 11:11 a.m. There was no action to be taken.

E. Adjourn

There being no further business, the August 7, 2023 board of directors meeting adjourned at 11:11 a.m.

Cheri L. Byrom
Chair

J. J. Jones
Secretary

September 13, 2023
Date

BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
SEPTEMBER 13, 2023
INDEX

| <u>ISSUE</u> | <u>TAB</u> |
|--|------------|
| Meeting called to order | A |
| Public comment period | B |
| Approval of minutes | C |
| 2024 Operating Budget | D |
| Investment Policy | E |
| Executive Management Retiree Insurance Policy Change | F |
| Contract – Janitorial Services | G |
| Contract – Laser Printing/Mailing Services | H |
| Contract – Telecommunications & Mineral Services | I |
| Expenditure – CAMA Program Enhancement | J |
| Reports | K |
| Adjourn to Executive Session | L |
| Executive Session | M |
| Chief Appraiser’s Report | N |
| Adjourn | O |

STAFF SUMMARY SHEET

ISSUE: Meeting called to order

Meeting called to order by Cheri Byrom, Chair, and recording of present directors.

STAFF SUMMARY SHEET

ISSUE: Public comment period

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. Regarding such a subject, discussion, if any, by the Board shall be limited to a proposal to place said subject on the agenda for a subsequent meeting.

Anyone who wishes to address a particular agenda item may submit an email to igarza@bcad.org no later than 8:00 am the morning of the meeting or may register by name on the sign-in sheet by the door to do so in person. Comments received timely by email will be read into the record during the public comment portion of the meeting. Discussion of value of specific properties will not be permitted.

STAFF SUMMARY SHEET

ISSUE: Approval of minutes

1. Approval of the minutes of the meeting of July 6, 2023.
2. Approval of the minutes of the meeting of August 3, 2023.
3. Approval of the minutes of the meeting of August 7, 2023.

STAFF SUMMARY SHEET

ISSUE: 2024 Operating Budget

The board of directors may discuss and/or adopt by resolution the 2024 operating budget for the Bexar Appraisal District.

**RESOLUTION OF THE BOARD OF DIRECTORS
OF BEXAR APPRAISAL DISTRICT
RESOLUTION NO 2023-0001**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT ADOPTING THE 2024 OPERATING BUDGET FOR THE BEXAR APPRAISAL DISTRICT

WHEREAS, the Board of Directors of the Bexar Appraisal District conducted a public hearing on September 13, 2023, in conformity with Section 6.06 of the Texas Property Tax Code regarding the 2024 Operating Budget for the Bexar Appraisal District;

WHEREAS, the notices of the aforementioned hearing required to be sent to the presiding officer of the governing body of each taxing entity participating in the District were sent in conformity with Section 6.06 of the Texas Property Tax Code;

WHEREAS, Section 6.06 of the Texas Property Tax Code requires the Board of Directors to approve the operating budget for the Bexar Appraisal District by September 15th of each year; and

WHEREAS, the Board of Directors deliberated in open meeting, considered and voted upon the 2024 Operating Budget for the Bexar Appraisal District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the District Operating Budget for the year 2024 be ADOPTED and APPROVED in the total amount of \$ 25,901,000. This budget to be appropriated to the District's 2024 Budget Accounts as itemized on the attached Budget Detail, with the proviso that the assignment of funds by Budget Categories or Budget Accounts are estimates only. Funds may be transferred between categories or accounts on an as needed basis by means of interfund transfers authorized by the Board of Directors.

NOW, BE IT FURTHER RESOLVED that this Budget for the year 2024 be allocated to the taxing entities participating in the Bexar Appraisal District.

DULY PASSED, ADOPTED, and APPROVED on September 13, 2023.

BEXAR APPRAISAL DISTRICT

BY: Chris L. Byrom
Chairman, Board of Directors

ATTEST: J. J. Fisher
Secretary, Board of Directors

Bexar Appraisal District
Annual Budget
2024



PRELIMINARY
BUDGET FOR FISCAL 2024
FOR
BEXAR APPRAISAL DISTRICT

June 14, 2023

BOARD OF DIRECTORS

FY 2023-2024

| | |
|--------------------------|--------------|
| Cheri Byrom | Chair |
| Trish DeBerry | Vice-Chair |
| John Fisher | Secretary |
| Dr. Adriana Rocha Garcia | Board Member |
| Dave Gannon | Board Member |
| Albert Uresti, MPA | Board Member |

DISTRICT ADMINISTRATION

| | |
|-------------------|---------------------------|
| Michael Amezquita | Chief Appraiser |
| Scott Griscom | Assistant Chief Appraiser |
| Rogelio Sandoval | Assistant Chief Appraiser |

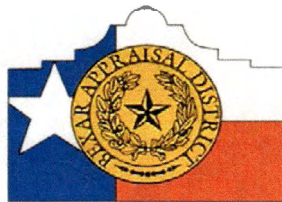


TABLE OF CONTENTS

EXECUTIVE SUMMARY

Executive Summary 1

Revenue & Expenses 2

Estimated Tax Levies 3

Historical Budget Increases and Surplus Returns 4

Building Projects List 5

Comparison to the Other Top 6 Districts 6

Related Graphs 7

Organizational Chart 11

Staff Positions 12

CONSOLIDATED EXPENDITURES

Consolidated Expenditures by Line Item 13

Consolidated Expenditures by Department 16

DEPARTMENTS

Executive Services 17

Information Systems 20

Geographical Information Systems 23

Information & Assistance 26

Residential 29

Commercial 32

Personal Property 35

Legal..... 38

OTHER STATISTICS

Appraisal Activities 41

Operating Indicators 42

Production Statistics 43

BEXAR APPRAISAL DISTRICT



**BEXAR APPRAISAL DISTRICT
BUDGET 2024
EXECUTIVE SUMMARY**

The attached budget details the plan for district spending for appraisal year 2024. Not only is the budget a spending plan, but it is also a values statement as to what the organization sees as most important. This district holds service to the public as the pinnacle of its mission, and the staff of this office is the reason that we are able to perform this function at the highest levels. Employee costs are the highest percentage of the budget but the staff of the district is second to none when it comes to their dedication to serving the public at large and the taxing units of Bexar County. It takes a dedicated and committed staff to serve the public in the way that they have become accustomed in our community. Operationally, this budget also accounts for additional costs required by legislation, costs to deal with a growing population, parcel count, appeals load, and potential costs from a higher litigation load while containing increases as much as possible. **The 2024 budget request contemplates spending \$25,901,200 which is an increase of \$2,226,400 (9.4%) from 2023. While this is an increase from the previous year, this budget is approximately one-half of one percent (0.52%) of the total tax levy used to calculate each entity's cost share which is a total of \$4,967,955,185.**

The total budget for 2024 of \$25,901,200 equates to a cost per real property parcel of \$37.21 based on the 2023 real property parcel count. The 2023 cost per real property parcel is \$34.20 per parcel and exhibits how focused we are on spending wisely. These statistics remain significantly below the operational costs of the other major metropolitan areas of the state. (Further information with regard to the comparison of costs per parcel may be found on page 6). It is also worthwhile to note that the Bexar Appraisal District routinely returns unexpended funds. Over the past five years, refunds to the taxing entities have exceeded budget increases by nearly one and a half million dollars. (See the Budget Increases vs. Budget Surplus Returns report on Page 4 for more information.)

HIGHLIGHTS OF THE 2024 BUDGET:

BUDGET CATEGORY INCREASES AND DECREASES ARE AS FOLLOWS:

Operating Expenses increase by \$430,503 to account for an increase to our auto allowance that has not been changed since 2009.

Capital Expenses increase by \$7,000.

Debt Service remains at \$0 as the district owns its current facility and therefore, has incurred no debt.

Employee Expenses increased by \$1,546,387 with the addition of 8 new staff to keep up with a growing workload.

Contract Services Expenses is planned to decrease by \$3,500.

Information Systems Expenses increase by \$43,510 to account for software licensing renewals, and increasing hardware cost.

Project Expenses are increased by \$70,651 to account for field device maintenance and CAMA software cost and higher licensing costs due to parcel growth.

Other Expenses, which include Board of Directors and Chief Appraiser Expenses, remains unchanged for 2024.

The ARB category of expenses is being increased by \$131,850 to account for a longer appeal season and more formal hearings.

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 prepaid every two years.

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 2023 Budget if the action does not obligate jurisdictions to additional payments.

**2024 BUDGET
BEXAR APPRAISAL DISTRICT
REVENUE & EXPENSES**

BUDGET REVENUE

| | |
|-------------------------|---------------|
| Tax Unit Levy | \$ 25,853,200 |
| Interest on Investments | 20,000 |
| Sale of Data | 8,000 |
| Other Income | <u>20,000</u> |

TOTAL REVENUE \$ 25,901,200

BUDGET EXPENSE

| | |
|--------------------------|----------------|
| Operating Expense | \$ 4,019,053 |
| Capital Expense | 164,500 |
| Debt Service | 0 |
| Employee Expense | 17,215,904 |
| Contract Service Expense | 1,533,300 |
| Information Systems | 636,510 |
| Projects Expense | 1,434,658 |
| Other Expense | 12,000 |
| A.R.B. Expense | <u>885,275</u> |

TOTAL EXPENSES \$ 25,901,200

**ESTIMATED TAX LEVIES TO SUPPORT
BEXAR APPRAISAL DISTRICT 2023 BUDGET**

| TAXING UNIT | 2022* TAX LEVY | % OF LEVY | 2024 BUDGET SHARE |
|------------------------------|------------------------|--------------|----------------------|
| ALAMO COM COLLEGE | \$318,636,942 | 0.064138 | \$1,658,173 |
| CITY OF ALAMO HEIGHTS | \$7,733,723 | 0.001557 | \$40,253 |
| ALAMO HEIGHTS ISD | \$91,340,014 | 0.018386 | \$475,337 |
| CITY OF BALCONES HGTS | \$1,897,403 | 0.000382 | \$9,876 |
| BEXAR COUNTY | \$542,609,179 | 0.109222 | \$2,823,738 |
| BEXAR CO EMERG DIST #1 | \$1,600,434 | 0.000322 | \$8,325 |
| BEXAR CO EMERG DIST #2 | \$12,604,446 | 0.002537 | \$65,590 |
| BEXAR CO EMERG DIST #3 | \$6,865,927 | 0.001382 | \$35,729 |
| BEXAR CO EMERG DIST #5 | \$2,916,763 | 0.000587 | \$15,176 |
| BEXAR CO EMERG DIST #6 | \$1,378,303 | 0.000277 | \$7,161 |
| BEXAR CO RD & FLOOD | \$47,357,033 | 0.009533 | \$246,459 |
| BEXAR CO EMERG DIST #7 | \$5,184,335 | 0.001044 | \$26,991 |
| BEXAR CO EMERG DIST #8 | \$1,659,190 | 0.000334 | \$8,635 |
| BEXAR CO EMERG DIST #4 | \$2,229,413 | 0.000449 | \$11,608 |
| BEXAR CO EMERG DIST #10 | \$2,129,719 | 0.000429 | \$11,091 |
| BOERNE ISD | \$37,722,874 | 0.007593 | \$196,303 |
| BEXAR CO EMERG DIST #11 | \$1,979,323 | 0.000398 | \$10,290 |
| BEXAR CO EMERG DIST #12 | \$1,346,861 | 0.000271 | \$7,006 |
| CITY OF CASTLE HILLS | \$4,207,427 | 0.000847 | \$21,898 |
| CITY OF CHINA GROVE | \$358,274 | 0.000072 | \$1,861 |
| Cibola Canyons SID | \$7,183,355 | 0.001446 | \$37,384 |
| COMAL ISD | \$45,592,617 | 0.009177 | \$237,255 |
| CITY OF CONVERSE | \$9,531,254 | 0.001919 | \$49,612 |
| CROSSWINDS AT SOUTH LAKE SID | \$539,118 | 0.000109 | \$2,818 |
| EAST CENTRAL ISD | \$69,961,563 | 0.014083 | \$364,091 |
| EDGEWOOD ISD | \$24,890,627 | 0.005010 | \$129,525 |
| CITY OF ELMENDORF | \$801,065 | 0.000161 | \$4,162 |
| FAIR OAKS RANCH | \$4,445,566 | 0.000895 | \$23,139 |
| FLORESVILLE ISD | \$30,119 | 0.000006 | \$155 |
| CITY OF GREY FOREST | \$61,363 | 0.000012 | \$310 |
| HARLANDALE ISD | \$35,763,980 | 0.007199 | \$186,117 |
| CITY OF HELOTES | \$4,502,574 | 0.000906 | \$23,423 |
| CITY OF HILL CNTRY VILLAGE | \$618,460 | 0.000124 | \$3,206 |
| CITY OF HOLLYWOOD PARK | \$3,349,068 | 0.000674 | \$17,425 |
| JUDSON ISD | \$172,035,412 | 0.034629 | \$895,270 |
| CITY OF KIRBY | \$3,156,263 | 0.000635 | \$16,417 |
| CITY OF LEON VALLEY | \$6,059,175 | 0.001220 | \$31,541 |
| CITY OF LIVE OAK | \$7,250,874 | 0.001460 | \$37,746 |
| CITY OF LYTLE | \$5,514 | 0.000001 | \$26 |
| MEDINA VALLEY ISD | \$28,896,778 | 0.005817 | \$150,388 |
| NORTH EAST ISD | \$594,882,155 | 0.119744 | \$3,095,766 |
| NORTHSIDE ISD | \$879,862,199 | 0.177108 | \$4,578,809 |
| CITY OF OLMOS PARK | \$3,403,676 | 0.000685 | \$17,709 |
| CITY OF SAN ANTONIO | \$756,124,705 | 0.152200 | \$3,934,857 |
| SAN ANTONIO ISD | \$357,520,825 | 0.071965 | \$1,860,526 |
| SAN ANTONIO MUD #1 | \$317,107 | 0.000064 | \$1,655 |
| SA RIVER AUTH | \$41,162,081 | 0.008286 | \$214,220 |
| CITY OF SANDY OAKS | \$519,283 | 0.000105 | \$2,715 |
| CITY OF SCHERTZ | \$2,953,441 | 0.000594 | \$15,357 |
| SCHERTZ-CIBOLO ISD | \$16,320,778 | 0.003285 | \$84,928 |
| CITY OF SELMA | \$1,899,542 | 0.000382 | \$9,876 |
| CITY OF SHAVANO PARK | \$4,351,888 | 0.000876 | \$22,647 |
| CITY OF SOMERSET | \$893,622 | 0.000180 | \$4,654 |
| SOMERSET ISD | \$7,248,834 | 0.001459 | \$37,720 |
| SOUTH SAN ISD | \$32,864,368 | 0.006615 | \$171,019 |
| SOUTHSIDE ISD | \$26,935,531 | 0.005422 | \$140,176 |
| SOUTHWEST ISD | \$78,364,996 | 0.015774 | \$407,808 |
| CITY OF ST HEDWIG | \$1,073,321 | 0.000216 | \$5,584 |
| CITY OF TERRELL HILLS | \$6,530,883 | 0.001315 | \$33,997 |
| CITY OF UNIVERSAL CITY | \$10,033,373 | 0.002020 | \$52,223 |
| UNIV HEALTH SYSTEM | \$621,626,896 | 0.125127 | \$3,234,933 |
| WESTSIDE 211 SID | \$1,361,877 | 0.000274 | \$7,084 |
| CITY OF WINDCREST | \$3,485,266 | 0.000702 | \$18,149 |
| STOLTE RANCH SPID | \$65,019 | 0.000013 | \$336 |
| TALLY ROAD SID | \$41,741 | 0.000008 | \$207 |
| WESTPOINT SID | \$830,912 | 0.000167 | \$4,317 |
| REDBIRD RANCH | \$348,634 | 0.000070 | \$1,810 |
| BEXAR CO ESD #9 | \$340,554 | 0.000069 | \$1,784 |
| TRES LAURELS SID | \$8,933 | 0.000002 | \$52 |
| LONDON RIDGE SID | \$79,504 | 0.000016 | \$414 |
| LEMON CREEK SID | \$29,447 | 0.000006 | \$155 |
| BRIGGS RANCH SID | \$37,779 | 0.000008 | \$207 |
| | \$4,967,951,498 | 1.00 | \$25,853,200 |

* - Tax Levy column will be revised with 2023 levies when available.

BUDGET INCREASES vs. BUDGET SURPLUS RETURNS

| | | |
|--|--------------|---------------------|
| Refund to tax units from: | 2022 surplus | 485,363 |
| | 2021 surplus | 305,400 |
| | 2020 surplus | 645,997 |
| | 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 |
| | 2010 surplus | 829,000 |
| Total refunded for last thirteen years: | | \$10,680,429 |

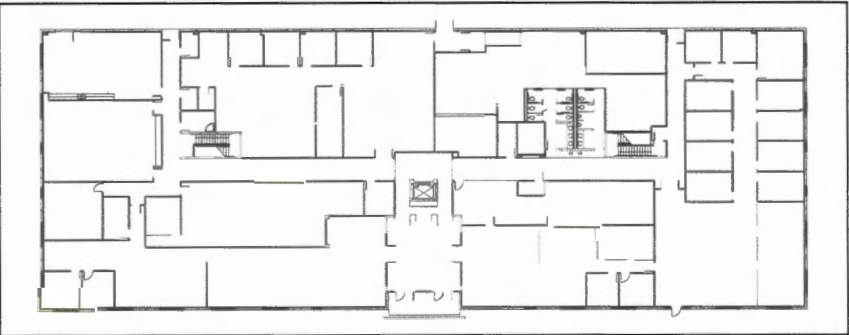
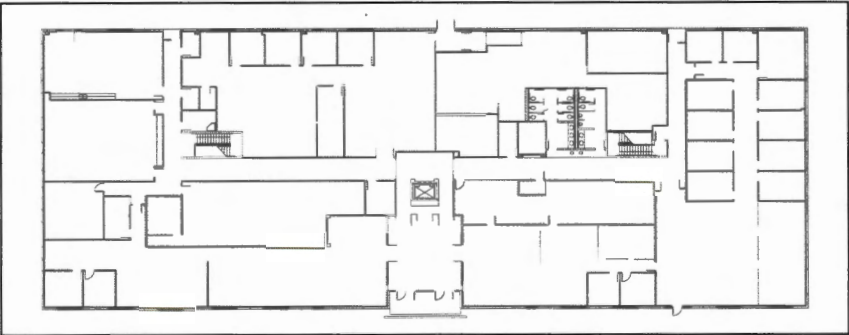
| | | | |
|---------------------------------------|---------------|--------------------|-----------|
| Budget Increase/(Decrease): | 2022 | 7.41% | 1,396,376 |
| | 2021 | -0.56% | (106,158) |
| | 2020 | 3.76% | 686,506 |
| | 2019 | 3.60% | 686,506 |
| | 2018 | 12.09% | 2,012,651 |
| | 2017 | 3.65% | 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) |
| | 2010 | 4.67% | 666,887 |
| Total for last thirteen years: | 42.34% | \$7,042,668 | |

Percent of Budget Increases Returned Refunded over Budget Increase **52%**
\$3,637,761

BEXAR APPRAISAL DISTRICT

| BUILDING PROJECTS LIST | BUDGET YEAR |
|------------------------|-------------|
|------------------------|-------------|

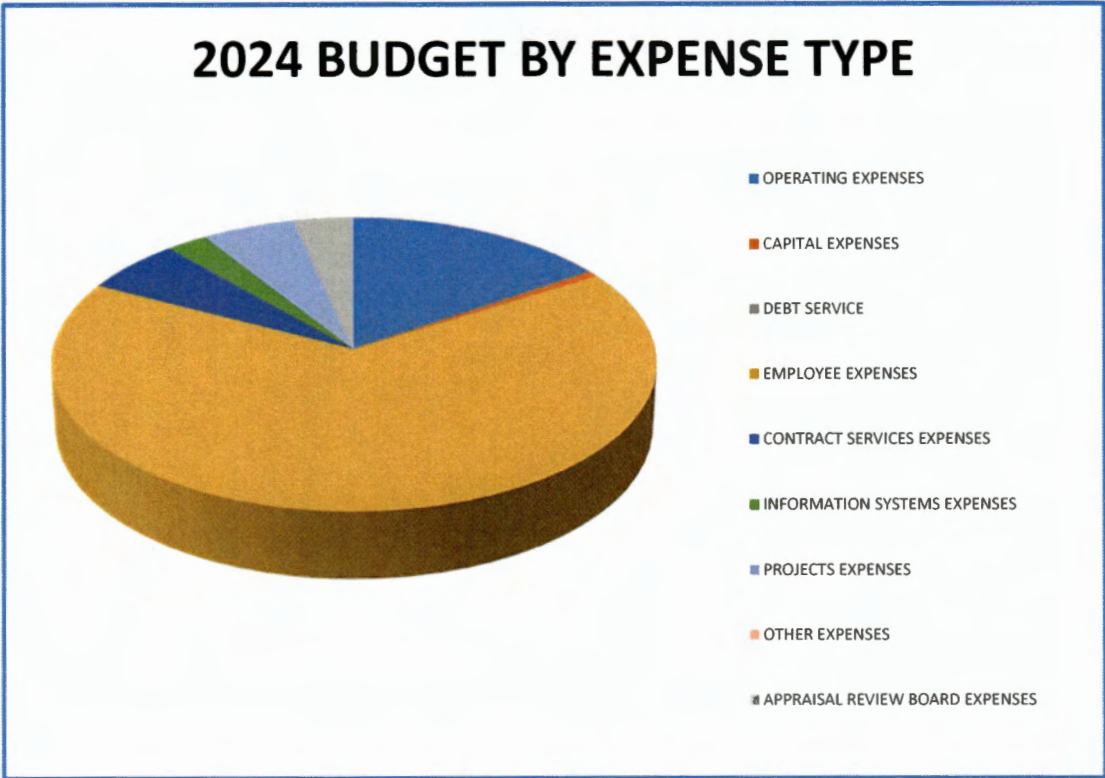
| | |
|-----------------------------|------|
| Repaint Outside of Building | 2024 |
| HVAC Replacement | 2027 |
| Restroom Renovation | 2030 |
| Kitchen Renovation | 2032 |



Bexar Appraisal District As Compared to Top 5 Metro Districts

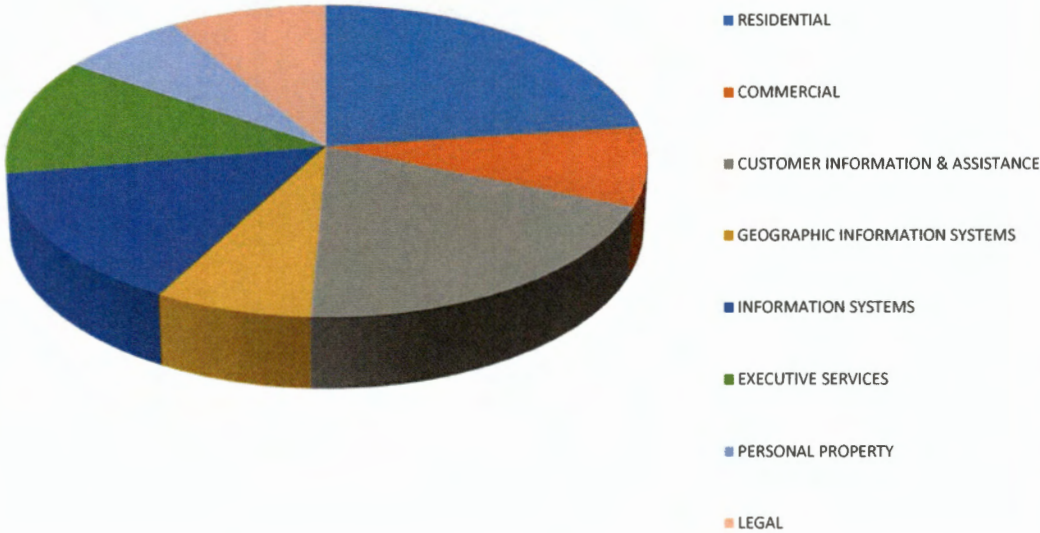
| Districts | 2023 | | | 2022 | | | 2021 | | |
|-----------|-----------------|------------------|---------------------|-----------------|------------------|---------------------|-----------------|------------------|---------------------|
| | Real Parcels | Annual Budget | Cost/Real Parcel | Real Parcels | Annual Budget | Cost/Real Parcel | Real Parcels | Annual Budget | Cost/Real Parcel |
| Harris | 1,530,157 | 99,506,291 | \$65.03 | 1,526,983 | 94,872,473 | \$62.13 | 1,507,834 | 93,018,564 | \$61.69 |
| Dallas | 746,523 | 31,205,055 | \$41.80 | 745,851 | 29,324,671 | \$39.32 | 742,057 | 29,369,242 | \$39.58 |
| Tarrant | 696,589 | 28,631,389 | \$41.10 | 710,000 | 26,790,117 | \$37.73 | 686,902 | 25,592,687 | \$37.26 |
| Bexar | 696,092 | 23,674,800 | \$34.01 | 686,567 | 20,238,268 | \$29.48 | 676,352 | 18,841,892 | \$27.86 |
| Travis | 470,953 | 25,683,866 | \$54.54 | 471,299 | 22,786,110 | \$48.35 | 463,618 | 20,193,893 | \$43.56 |

Lowest cost per parcel

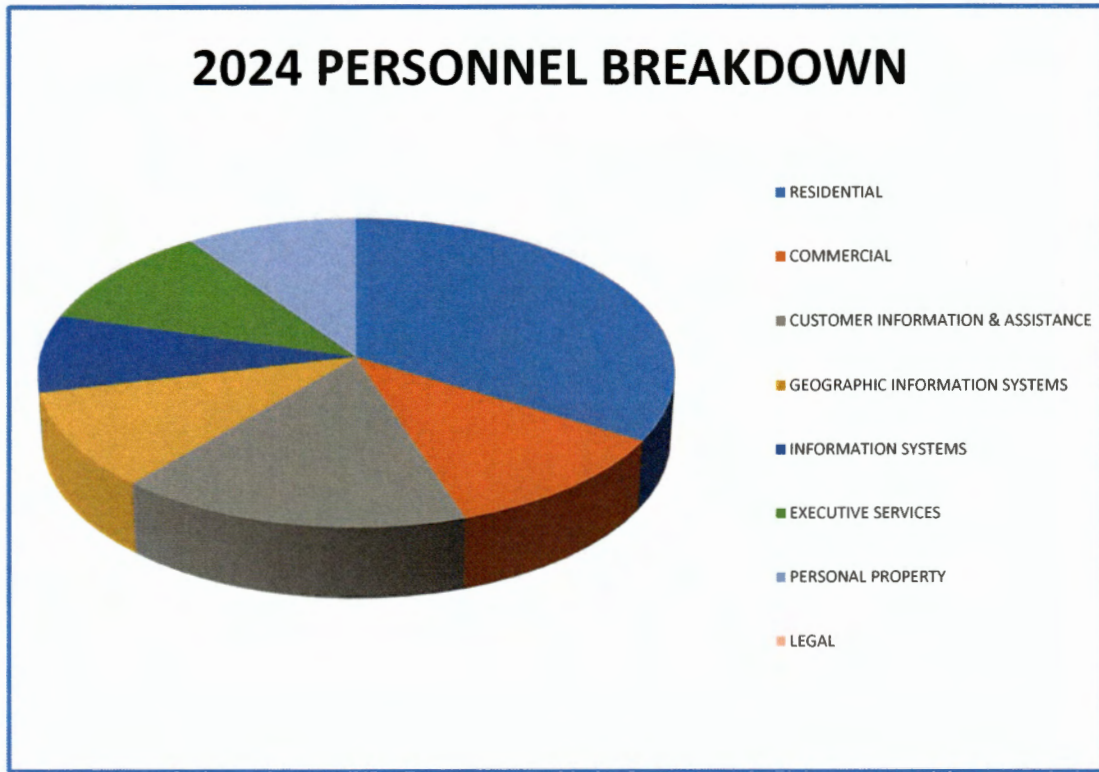


| <u>EXPENSE TYPE</u> | <u>BUDGET</u> | <u>PERCENT</u> |
|---------------------------------|----------------------|----------------|
| OPERATING EXPENSES | \$ 4,019,053 | 15.52% |
| CAPITAL EXPENSES | 164,500 | 0.64% |
| DEBT SERVICE | 0 | 0.00% |
| EMPLOYEE EXPENSES | 17,215,904 | 66.47% |
| CONTRACT SERVICES EXPENSES | 1,533,300 | 5.92% |
| INFORMATION SYSTEMS EXPENSES | 636,510 | 2.46% |
| PROJECTS EXPENSES | 1,434,658 | 5.54% |
| OTHER EXPENSES | 12,000 | 0.05% |
| APPRAISAL REVIEW BOARD EXPENSES | 885,275 | 3.42% |
| | \$ 25,901,200 | 100.0% |

2024 DEPARTMENTAL BUDGETS

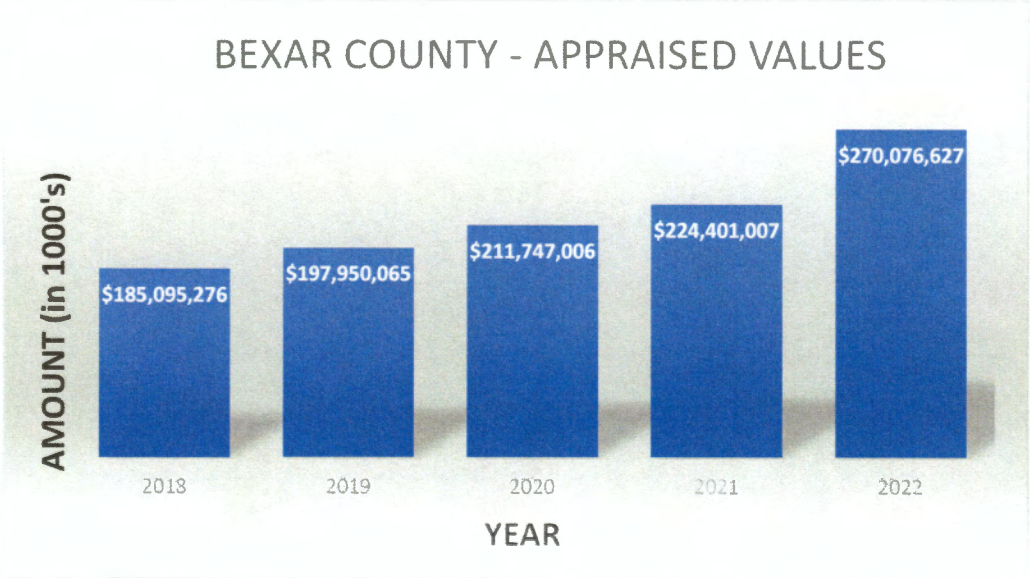
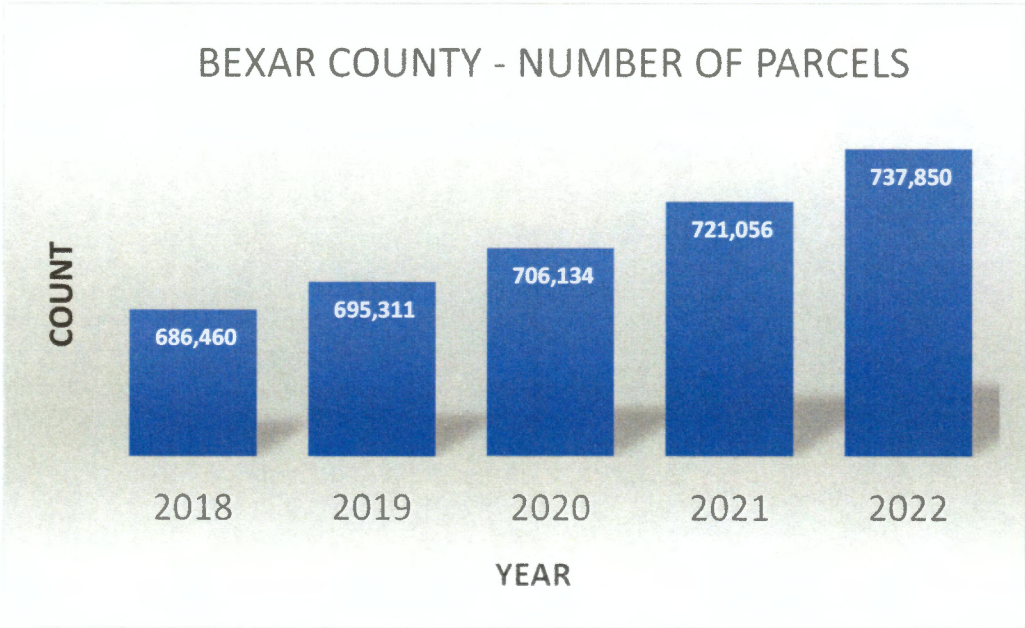


| <u>DEPARTMENT</u> | <u>BUDGET</u> | <u>PERCENT</u> |
|-----------------------------------|----------------------|----------------|
| RESIDENTIAL | \$ 5,958,590 | 22.9% |
| COMMERCIAL | 2,132,790 | 8.2% |
| CUSTOMER INFORMATION & ASSISTANCE | 5,041,597 | 19.4% |
| GEOGRAPHIC INFORMATION SYSTEMS | 1,871,092 | 7.2% |
| INFORMATION SYSTEMS | 3,702,315 | 14.3% |
| EXECUTIVE SERVICES | 3,155,679 | 12.2% |
| PERSONAL PROPERTY | 1,871,092 | 7.2% |
| LEGAL | 2,233,257 | 8.6% |
| | <u>\$ 25,966,411</u> | <u>100.0%</u> |



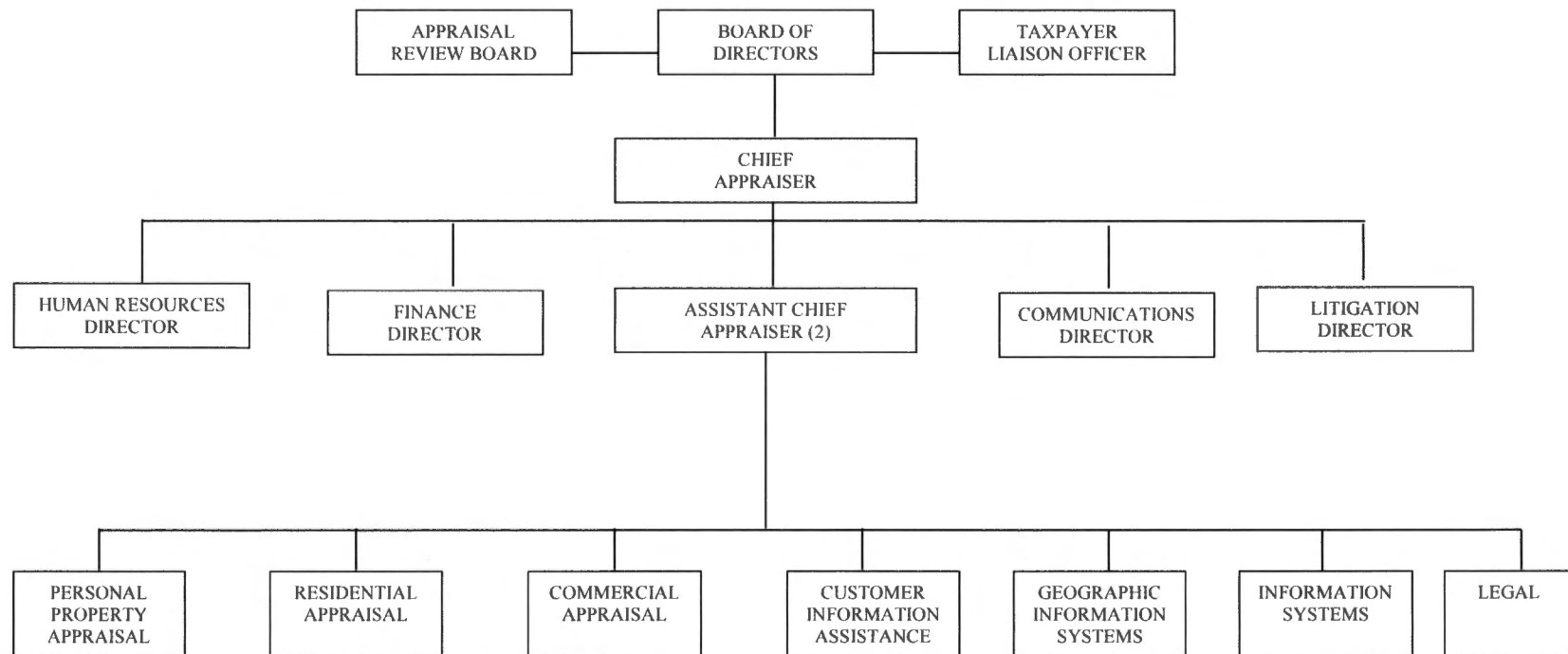
| <u>DEPARTMENT</u> | <u>NUMBER OF PERSONNEL</u> | <u>SALARY EXPENSE</u> | <u>PERCENT</u> |
|-----------------------------------|----------------------------|-----------------------|----------------|
| RESIDENTIAL | 64 | \$ 3,890,837 | 31.6% |
| COMMERCIAL | 19 | 1,296,852 | 10.5% |
| CUSTOMER INFORMATION & ASSISTANCE | 41 | 1,880,041 | 15.3% |
| GEOGRAPHIC INFORMATION SYSTEMS | 20 | 1,161,273 | 9.4% |
| INFORMATION SYSTEMS | 12 | 937,270 | 7.6% |
| EXECUTIVE SERVICES | 12 | 1,260,141 | 10.2% |
| PERSONAL PROPERTY | 18 | 1,112,718 | 9.0% |
| LEGAL | 8 | 771,497 | 6.3% |
| | 194 | \$12,310,629 | 100.0% |

BEXAR COUNTY GROWTH TRENDS



| <u>YEAR</u> | <u># OF PARCELS</u> | <u>APPRAISAL VALUE (in 1000's)</u> |
|------------------------------|---------------------|------------------------------------|
| 2018 | 686,460 | \$185,095,276 |
| 2019 | 695,311 | \$197,950,065 |
| 2020 | 706,134 | \$211,747,006 |
| 2021 | 721,056 | \$224,401,007 |
| 2022 | 737,850 | \$270,076,627 |
| INCREASE OVER 5 YEARS | 51,390 | \$84,981,351 |
| | 7.49% | 45.91% |

BEXAR APPRAISAL DISTRICT ORGANIZATIONAL CHART



Bexar Appraisal District

| TITLE | # | GRADE | SALARY RANGE | | |
|----------------------------------|------------|---------|---------------------|----------------|---------------|
| | | | GRADE MINIMUM | GRADE MIDPOINT | GRADE MAXIMUM |
| Chief Appraiser | 1 | | Negotiated Contract | | |
| Assistant Chief | 2 | 623 | \$139,445 | \$178,490 | \$217,534 |
| IS Director | 1 | 622 | \$122,320 | \$156,570 | \$190,820 |
| Communications Director | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Director - BPP | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Director - CIA | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Director - COM | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Director - GIS | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Director - Litigation | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Director - RES | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Finance Director | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Human Resources Director | 1 | 621 | \$107,299 | \$137,342 | \$167,385 |
| Attorney | 1 | 620 | \$94,122 | \$120,475 | \$146,830 |
| Litigation Coordinator | 2 | 620 | \$94,122 | \$120,475 | \$146,830 |
| Operations Supervisor | 4 | 620 | \$94,122 | \$120,475 | \$146,830 |
| Applications Operation Manager | 1 | 619 | \$82,561 | \$105,680 | \$128,797 |
| Appraisal Supervisor | 8 | 619 | \$82,561 | \$105,680 | \$128,797 |
| Customer Service Supervisor | 1 | 619 | \$82,561 | \$105,680 | \$128,797 |
| Compliance Coordinator | 1 | 618 | \$72,423 | \$92,702 | \$112,980 |
| Cybersecurity/ Network Engineer | 1 | 618 | \$72,423 | \$92,702 | \$112,980 |
| Senior System Administrator | 1 | 618 | \$72,423 | \$92,702 | \$112,980 |
| Senior Valuation Appraiser | 3 | 618 | \$72,423 | \$92,702 | \$112,980 |
| Data Analyst II | 1 | 617 | \$63,529 | \$81,316 | \$99,105 |
| Database and Application Analyst | 1 | 617 | \$63,529 | \$81,316 | \$99,105 |
| Deed Technician - Lead | 1 | 617 | \$63,529 | \$81,316 | \$99,105 |
| GIS Technician - Lead | 1 | 617 | \$63,529 | \$81,316 | \$99,105 |
| Records Management Officer | 1 | 617 | \$63,529 | \$81,316 | \$99,105 |
| Senior Appraiser | 15 | 617 | \$63,529 | \$81,316 | \$99,105 |
| System Administrator | 1 | 617 | \$63,529 | \$81,316 | \$99,105 |
| Absolute Exemption Coordinator | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| Appraiser - RPA | 36 | 616 | \$55,727 | \$71,332 | \$86,936 |
| ARB Coordinator | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| Arbitration Coordinator | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| Executive Assistant | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| GIS Project Coordinator | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| Project Coordinator / QA Admin | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| Sr. Litigation Specialist | 1 | 616 | \$55,727 | \$71,332 | \$86,936 |
| Appraiser | 18 | 615 | \$48,884 | \$62,571 | \$76,258 |
| Finance Assistant | 1 | 615 | \$48,884 | \$62,571 | \$76,258 |
| GIS Technician | 6 | 615 | \$48,884 | \$62,571 | \$76,258 |
| HR Assistant | 1 | 615 | \$48,884 | \$62,571 | \$76,258 |
| Litigation Specialist | 2 | 615 | \$48,884 | \$62,571 | \$76,258 |
| Operation Specialist | 1 | 615 | \$48,884 | \$62,571 | \$76,258 |
| PC Technician | 1 | 615 | \$48,884 | \$62,571 | \$76,258 |
| Assistant Records Mgmt Officer | 1 | 614 | \$42,880 | \$54,887 | \$66,894 |
| Data Collector | 2 | 614 | \$42,880 | \$54,887 | \$66,894 |
| Deed Technician | 9 | 614 | \$42,880 | \$54,887 | \$66,894 |
| Facility Coordinator | 1 | 614 | \$42,880 | \$54,887 | \$66,894 |
| Operations Technician | 1 | 614 | \$42,880 | \$54,887 | \$66,894 |
| Senior Project Specialist | 9 | 614 | Tier 4 \$45,882 | \$56,388 | \$66,894 |
| Project Specialist | 10 | 614 | Tier 3 \$42,880 | \$54,887 | \$66,894 |
| Senior Support Specialist | 5 | 613 | Tier 2 \$40,247 | \$49,463 | \$58,679 |
| Support Specialist | 23 | 613 | Tier 1 \$37,614 | \$48,146 | \$58,679 |
| CBX Operator | 1 | 613 | \$37,614 | \$48,146 | \$58,679 |
| Facilities Assistant | 1 | 613 | \$37,614 | \$48,146 | \$58,679 |
| Mailroom Specialist | 1 | 613 | \$37,614 | \$48,146 | \$58,679 |
| Total Full Time Positions | 194 | | | | |
| Intern | 2 | 611 | \$23,683 | \$30,314 | \$36,945 |
| Total Part Time Positions | 2 | | | | |
| * BENEFITS | | | | | |
| = TCDRS (Retirement) | | \$809 | | | |
| Group Medical | | \$788 | | | |
| Dental | | \$57 | | | |
| Long Term Disability | | \$17 | | | |
| Life Insurance | | \$16 | | | |
| Total Per Employee | | \$1,687 | | PER MONTH | |

**CONSOLIDATED EXPENDITURES
BY DEPARTMENT
2024 BUDGET**

| | TOTAL | EXECUTIVE SERVICES | INFORMATION SYSTEMS | GEOGRAPHIC INFO SYS | CUSTOMER INFORMATION & ASSISTANCE | RESIDENTIAL | COMMERCIAL | PERSONAL PROPERTY | LEGAL |
|----------------------|-------------------|-------------------------------|--------------------------------|--------------------------------|--|--------------------|-------------------|------------------------------|------------------|
| OPERATING EXP | 4,019,053 | 972,500 | 474,110 | 45,020 | 1,202,657 | 677,470 | 387,862 | 180,635 | 78,800 |
| CAPITAL EXP | 164,500 | 1,500 | 127,500 | 500 | 15,000 | 10,000 | 3,500 | 4,500 | 2,000 |
| DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE EXP | 17,215,904 | 2,079,679 | 1,239,537 | 1,585,572 | 2,763,665 | 5,271,120 | 1,741,428 | 1,532,446 | 1,002,457 |
| CONTRACT SERV | 1,533,300 | 90,000 | 40,000 | 0 | 165,000 | 0 | 0 | 88,300 | 1,150,000 |
| INFO SYS EXP | 636,510 | 0 | 636,510 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROJECTS EXP | 1,434,658 | 0 | 1,184,658 | 240,000 | 10,000 | 0 | 0 | 0 | 0 |
| OTHER EXP | 12,000 | 12,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ARB EXPENSE | 885,275 | 0 | 0 | 0 | 885,275 | 0 | 0 | 0 | 0 |
| TOTAL | 25,901,200 | 3,155,679 | 3,702,315 | 1,871,092 | 5,041,597 | 5,958,590 | 2,132,790 | 1,805,881 | 2,233,257 |

**CONSOLIDATED EXPENDITURES
BUDGET**

| | 2022 | 2022 | 2023 | 2024 |
|---------------------------------------|------------------|------------------|------------------|------------------|
| | ACTUAL | APPROVED | APPROVED | PROPOSED |
| | EXPENSES | BUDGET | BUDGET | BUDGET |
| A. OPERATING EXPENSES | | | | |
| 5005-00 Advertising Public Notices | 45,362 | 60,000 | 70,000 | 63,000 |
| 5010-00 Auto Allowance | 620,159 | 626,200 | 681,240 | 892,800 |
| 5015 00 Stipend | 16,250 | 0 | 32,000 | 32,000 |
| 5020-00 Copier Costs | 36,944 | 39,921 | 41,913 | 47,982 |
| 5025-00 Copier, FAX & Printer Suppli | 37,807 | 51,950 | 52,250 | 54,445 |
| 5040-00 Employee Programs | 41,854 | 45,000 | 45,000 | 50,000 |
| 5050-00 Equipment Maintenance | 0 | 1,050 | 1,050 | 350 |
| 5060-00 Forms Creations | 291,824 | 375,000 | 375,000 | 366,775 |
| 5100-00 Insurance | 51,292 | 35,000 | 45,000 | 45,000 |
| 5160-00 Map Production & Supplies | 1,990 | 4,550 | 4,550 | 4,550 |
| 5170-00 Mileage Reimbursements | 169 | 4,000 | 4,000 | 4,000 |
| 5200-00 Office Building Maintenance | 286,482 | 250,000 | 250,000 | 250,000 |
| 5210-00 Offsite Storage | 17,119 | 25,000 | 25,000 | 25,000 |
| 5220-00 Office Supplies | 63,218 | 86,465 | 85,850 | 84,980 |
| 5250-00 Postage | 680,853 | 661,700 | 665,000 | 694,362 |
| 5260-00 Professional Dues | 12,487 | 21,247 | 26,930 | 29,402 |
| 5300-00 Publications | 135,853 | 178,112 | 235,535 | 292,950 |
| 5350-00 Security | 229,478 | 215,000 | 215,000 | 300,000 |
| 5380-00 Voice and Data Communicati | 83,046 | 75,800 | 76,000 | 93,000 |
| 5400-00 Training | 107,299 | 217,963 | 232,233 | 263,458 |
| 5500-00 Utilities | 108,380 | 125,000 | 125,000 | 125,000 |
| 5600-00 Worker's Compensation | 38,133 | 50,000 | 50,000 | 50,000 |
| 5900-00 Contingency | 922,888 | 210,000 | 250,000 | 250,000 |
| | 3,828,887 | 3,358,958 | 3,588,551 | 4,019,053 |
| B. CAPITAL EXPENSES | | | | |
| 6000-00 Furniture | 80,679 | 19,500 | 55,500 | 37,500 |
| 6100-00 Equipment | 134,064 | 92,000 | 92,000 | 112,000 |
| 6150-00 CAMA Hardware | 1,009 | 10,000 | 10,000 | 15,000 |
| | 215,752 | 121,500 | 157,500 | 164,500 |
| C. DEBT SERVICE | | | | |
| 6500-00 Building Purchase - Principal | 0 | 0 | 0 | 0 |
| 6550-00 Building Purchase - Interest | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |

**CONSOLIDATED EXPENDITURES
BUDGET**

| | 2022 | 2022 | 2023 | 2024 |
|--|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | APPROVED | APPROVED | PROPOSED |
| | EXPENSES | BUDGET | BUDGET | BUDGET |
| D. EMPLOYEE EXPENSES | | | | |
| 7000-00 Salaries, Regular | 8,806,246 | 9,315,737 | 11,045,477 | 12,310,629 |
| 7010-00 Salaries, Overtime | 150,799 | 81,000 | 128,000 | 166,350 |
| 7050-00 Retirement | 1,584,725 | 1,633,556 | 1,944,305 | 2,057,710 |
| 7060-00 Payroll Taxes | (2,456) | 27,054 | 30,133 | 31,428 |
| 7070-00 Group Medical Insurance | 1,204,613 | 1,461,718 | 1,884,701 | 1,984,670 |
| 7080-00 Life Insurance | 54,639 | 58,558 | 69,388 | 77,345 |
| 7090-00 Medicare | 137,205 | 146,142 | 172,513 | 192,772 |
| 7150-00 TCDRS Retiree COLA | 0 | 250,000 | 275,000 | 275,000 |
| 7200-00 Sick Leave Buy Back Fund | 66,809 | 40,000 | 50,000 | 50,000 |
| 7250-00 Departure Contingency | 57,191 | 40,000 | 70,000 | 70,000 |
| | 12,059,771 | 13,053,765 | 15,669,517 | 17,215,904 |
| E. CONTRACT SERVICES EXPENSES | | | | |
| 7510-00 Valuation Oil & Gas | 28,400 | 38,000 | 38,000 | 38,000 |
| 7520-00 Valuation Telecommunication | 27,050 | 32,000 | 40,000 | 40,000 |
| 7550-00 Accounting & Auditing | 42,745 | 50,000 | 50,000 | 50,000 |
| 7580-00 Legal Services | 1,060,065 | 1,000,000 | 1,100,000 | 1,100,000 |
| 7650-00 Consulting Studies | 57,422 | 25,000 | 40,000 | 40,000 |
| 7700-00 Taxpayer Liason Officer | 21,914 | 22,400 | 25,000 | 30,000 |
| 7750-00 Contract Services Contingency | 12,528 | 41,910 | 105,800 | 45,800 |
| 7800-00 Temporary Services | 167,618 | 132,200 | 138,000 | 189,500 |
| | 1,417,742 | 1,341,510 | 1,536,800 | 1,533,300 |
| F. INFORMATION SYSTEMS EXPENSES | | | | |
| 8000-00 Leases | 26,597 | 55,000 | 67,800 | 74,580 |
| 8100-00 Software Maintenance | 308,787 | 366,300 | 400,800 | 423,330 |
| 8150-00 Hardware Maintenance | 35,884 | 35,000 | 58,800 | 43,000 |
| 8200-00 Supplies | 50,202 | 30,000 | 30,000 | 60,000 |
| 8300-00 Services | 18,981 | 25,600 | 35,600 | 35,600 |
| | 440,451 | 511,900 | 593,000 | 636,510 |
| G. PROJECTS EXPENSES | | | | |
| 8510-00 Aerial Maps | 307,000 | 240,000 | 240,000 | 240,000 |
| 8640-04 Homestead Audit / Outreach | 10,000 | 10,000 | 10,000 | 10,000 |
| 8670-00 Field Device Maintenance | 161,396 | 165,094 | 181,007 | 201,156 |
| 8770-02 Server Infrastructure Upgrade | 0 | 50,000 | 100,000 | 100,000 |
| 8775-02 Technology Improvements | 96,170 | 100,000 | 200,000 | 200,000 |
| 8790-00 CAMA Software | 472,242 | 470,116 | 483,000 | 583,502 |
| 8795-00 CAMA Enhancements | 0 | 50,000 | 150,000 | 100,000 |
| | 1,046,808 | 1,085,210 | 1,364,007 | 1,434,658 |

**CONSOLIDATED EXPENDITURES
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| H. OTHER EXPENSES | | | | |
| 9000-00 Board of Directors Exp. Reiml | 1,421 | 4,000 | 4,000 | 4,000 |
| 9100-00 Chief Appraiser Exp. Reimb. | 7,041 | 8,000 | 8,000 | 8,000 |
| | 8,462 | 12,000 | 12,000 | 12,000 |
| I. APPRAISAL REVIEW BOARD EXPENSES | | | | |
| 9500-00 Compensation | 624,288 | 600,000 | 600,000 | 630,000 |
| 9520-00 Training | 995 | 11,500 | 6,925 | 6,925 |
| 9530-00 Postage | 176,234 | 75,425 | 80,000 | 181,850 |
| 9540-00 Legal Services | 19,131 | 65,000 | 65,000 | 65,000 |
| 9550-00 ARB Contingency | 0 | 1,500 | 1,500 | 1,500 |
| | 820,648 | 753,425 | 753,425 | 885,275 |
| TOTAL | 19,838,521 | 20,238,268 | 23,674,800 | 25,901,200 |

Total % chg from 2023 **9.40%**
2,226,400

**EXECUTIVE SERVICES
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005- 01 Advertising Public Notices | \$11,669 | 10,000 | 20,000 | 20,000 |
| 5010- 01 Auto Allowance | 71,000 | 40,000 | 57,240 | 45,600 |
| 5015 01 Stipend | 2,000 | 0 | 3,000 | 3,000 |
| 5020- 01 Copier Costs | 6,271 | 10,200 | 10,200 | 5,400 |
| 5025- 01 Copier, FAX & Printer Supplies | 12,351 | 20,000 | 20,000 | 15,000 |
| 5040- 01 Employee Recognition/Awards | 41,854 | 45,000 | 45,000 | 50,000 |
| 5050- 01 Equipment Maintenance | 0 | 0 | 0 | 0 |
| 5060- 01 Forms Creations | 0 | 0 | 0 | 0 |
| 5100- 01 General Insurance | 51,292 | 35,000 | 45,000 | 45,000 |
| 5160- 01 Map Production & Supplies | 0 | 0 | 0 | 0 |
| 5170- 01 Mileage Reimbursements | 169 | 4,000 | 4,000 | 4,000 |
| 5200- 01 Office Building Maintenance | 286,482 | 250,000 | 250,000 | 250,000 |
| 5210- 01 Offsite Storage | 0 | 0 | 0 | 0 |
| 5220- 01 Office Supplies | 38,900 | 50,000 | 50,000 | 40,000 |
| 5250- 01 Postage | 0 | 0 | 0 | 0 |
| 5260- 01 Professional Dues | 6,194 | 7,000 | 7,500 | 7,500 |
| 5300- 01 Publications | 11,588 | 10,000 | 12,000 | 12,000 |
| 5350- 01 Security | 0 | 0 | 0 | 0 |
| 5380- 01 Telephone | 0 | 0 | 0 | 0 |
| 5400- 01 Training | 28,959 | 50,000 | 50,000 | 50,000 |
| 5500- 01 Utilities | 108,380 | 125,000 | 125,000 | 125,000 |
| 5600- 01 Worker's Compensation | 38,133 | 50,000 | 50,000 | 50,000 |
| 5900- 01 Contingency | 922,888 | 210,000 | 250,000 | 250,000 |
| | 1,638,130 | 916,200 | 998,940 | 972,500 |
| B. CAPITAL EXPENSES | | | | |
| 6000- 01 Furniture | 1,683 | 2,000 | 1,500 | 1,500 |
| 6100- 01 Equipment | 0 | 0 | 0 | 0 |
| 6150- 01 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 1,683 | 2,000 | 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000- 01 Salaries, Regular | 1,468,424 | 1,458,696 | 1,671,592 | 1,260,141 |
| 7010- 01 Salaries, Overtime | 1,260 | 12,000 | 12,000 | 12,000 |
| 7050- 01 Retirement | 257,798 | 257,763 | 307,943 | 241,370 |
| 7060- 01 Payroll Taxes | (261) | 2,592 | 2,754 | 1,944 |
| 7070- 01 Group Medical Insurance | 120,532 | 140,045 | 172,258 | 140,500 |
| 7080- 01 Life Insurance | 8,021 | 9,166 | 10,499 | 7,923 |
| 7090- 01 Medicare | 22,832 | 23,100 | 26,767 | 20,801 |
| 7150- 01 TCDRS Retiree COLA | 0 | 250,000 | 275,000 | 275,000 |
| 7200- 01 Sick Leave Buy Back Fund | 66,809 | 40,000 | 50,000 | 50,000 |
| 7250- 01 Departure Contingency | 57,191 | 40,000 | 70,000 | 70,000 |
| | 2,002,606 | 2,233,362 | 2,598,813 | 2,079,679 |
| E. CONTRACT SERVICES EXPENSES | | | | |
| 7510- 01 Valuation Oil & Gas | 0 | 0 | 0 | 0 |
| 7520- 01 Valuation Telecommunications | 0 | 0 | 0 | 0 |
| 7550- 01 Accounting & Auditing | 42,745 | 50,000 | 50,000 | 50,000 |
| 7580- 01 Legal Services | 1,060,065 | 1,000,000 | 1,100,000 | 0 |
| 7650- 01 Consulting Studies | 57,422 | 25,000 | 40,000 | 0 |
| 7700- 01 Taxpayer Liason Officer | 21,914 | 22,400 | 25,000 | 30,000 |
| 7750- 01 Contract Services Contingency | 7,168 | 3,000 | 5,000 | 5,000 |
| 7800- 01 Temporary Services | 0 | 5,000 | 5,000 | 5,000 |
| | 1,189,314 | 1,105,400 | 1,225,000 | 90,000 |
| 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 |
| 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 |

**EXECUTIVE SERVICES
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| H. OTHER EXPENSES | | | | |
| 9000- 01 Board of Directors Exp. Reimb. | 1,421 | 4,000 | 4,000 | 4,000 |
| 9100- 01 Chief Appraiser Exp. Reimb. | 7,041 | 8,000 | 8,000 | 8,000 |
| | 8,462 | 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 | 4,840,195 | 4,268,962 | 4,836,253 | 3,155,679 |

**INFORMATION SYSTEMS
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-02 Advertising Public Notices | 0 | 0 | 0 | 0 |
| 5010-02 Auto Allowance | \$3,000 | 3,000 | 3,000 | 4,800 |
| 5015 01 Stipend | 3,250 | | 10,000 | 10,000 |
| 5020-02 Copier Costs | 2,308 | 2,900 | 2,900 | 3,360 |
| 5025-02 Copier, FAX & Printer Supplies | 870 | 500 | 500 | 500 |
| 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 | 17,119 | 25,000 | 25,000 | 25,000 |
| 5220-02 Office Supplies | 818 | 2,000 | 2,000 | 2,000 |
| 5250-02 Postage | 0 | 0 | 0 | 0 |
| 5260-02 Professional Dues | 363 | 450 | 450 | 450 |
| 5300-02 Publications | 20 | 0 | 0 | 0 |
| 5350-02 Security | 229,478 | 215,000 | 215,000 | 300,000 |
| 5380-02 Voice and Data Communication | 83,046 | 75,800 | 76,000 | 93,000 |
| 5400-02 Training | 14,010 | 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 |
| | 354,282 | 359,650 | 369,850 | 474,110 |
| B. CAPITAL EXPENSES | | | | |
| 6000-02 Furniture | 0 | 500 | 500 | 500 |
| 6100-02 Equipment | 134,064 | 92,000 | 92,000 | 112,000 |
| 6150-02 CAMA Hardware | 1,009 | 10,000 | 10,000 | 15,000 |
| | 135,073 | 102,500 | 102,500 | 127,500 |
| 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-02 Salaries, Regular | 693,141 | 709,749 | 747,469 | 937,270 |
| 7010-02 Salaries, Overtime | 1,583 | 6,000 | 6,000 | 6,000 |
| 7050-02 Retirement | 115,524 | 116,294 | 122,396 | 153,106 |
| 7060-02 Payroll Taxes | (178) | 1,620 | 1,620 | 1,944 |
| 7070-02 Group Medical Insurance | 71,544 | 87,528 | 101,328 | 121,595 |
| 7080-02 Life Insurance | 4,377 | 4,476 | 4,712 | 5,901 |
| 7090-02 Medicare | 9,856 | 10,422 | 10,969 | 13,721 |
| 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 |
| | 895,847 | 936,089 | 994,494 | 1,239,537 |
| 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 | 4,999 | 38,110 | 100,000 | 40,000 |
| 7800-02 Temporary Services | 0 | 0 | 0 | 0 |
| | 4,999 | 38,110 | 100,000 | 40,000 |
| F. INFORMATION SYSTEMS EXPENSES | | | | |
| 8000-02 Leases | 26,597 | 55,000 | 67,800 | 74,580 |
| 8100-02 Software Maintenance | 308,787 | 366,300 | 400,800 | 423,330 |
| 8150-02 Hardware Maintenance | 35,884 | 35,000 | 58,800 | 43,000 |
| 8200-02 Supplies | 50,202 | 30,000 | 30,000 | 60,000 |
| 8300-02 Services | 18,981 | 25,600 | 35,600 | 35,600 |
| | 440,451 | 511,900 | 593,000 | 636,510 |
| G. PROJECTS EXPENSES | | | | |
| 8510-02 Aerial Maps | 0 | 0 | 0 | 0 |
| 8640-02 Homested Audit/ Outreach | 0 | 0 | 0 | 0 |
| 8670-02 Field Device Maintenance | 161,396 | 165,094 | 181,007 | 201,156 |
| 8770-02 Infrastructure Upgrade | 0 | 50,000 | 100,000 | 100,000 |
| 8775-02 Technology Improvements | 96,170 | 100,000 | 200,000 | 200,000 |
| 8790-02 CAMA Software | 472,242 | 470,116 | 483,000 | 583,502 |
| 8795-02 CAMA Enhancements | 0 | 50,000 | 150,000 | 100,000 |
| | 729,808 | 835,210 | 1,114,007 | 1,184,658 |

**INFORMATION SYSTEMS
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| H. OTHER EXPENSES | | | | |
| 9000-02 Board of Directors Exp. Reimb. | 0 | 0 | 0 | 0 |
| 9100-02 Chief Appraiser Exp. Reimb. | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 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 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL | <u>2,560,460</u> | <u>2,783,459</u> | <u>3,273,851</u> | <u>3,702,315</u> |

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-03 Advertising Public Notices | 0 | 0 | 0 | 0 |
| 5010-03 Auto Allowance | \$3,000 | 3,000 | 3,000 | 4,800 |
| 5015 03 Stipend | 2,000 | 0 | 2,000 | 2,000 |
| 5020-03 Copier Costs | 941 | 1,560 | 1,560 | 1,560 |
| 5025-03 Copier, FAX & Printer Supplies | 1,942 | 1,100 | 1,100 | 1,100 |
| 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 | 1,967 | 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 | 2,000 | 5,000 | 5,000 | 5,000 |
| 5250-03 Postage | 0 | 0 | 0 | 0 |
| 5260-03 Professional Dues | 510 | 500 | 500 | 500 |
| 5300-03 Publications | 10 | 0 | 0 | 10 |
| 5350-03 Security | 0 | 0 | 0 | 0 |
| 5380-03 Telephone | 0 | 0 | 0 | 0 |
| 5400-03 Training | 4,225 | 15,000 | 15,000 | 26,500 |
| 5500-03 Utilities | 0 | 0 | 0 | 0 |
| 5600-03 Worker's Compensation | 0 | 0 | 0 | 0 |
| 5900-03 Contingency | 0 | 0 | 0 | 0 |
| | 16,595 | 29,710 | 31,710 | 45,020 |
| B. CAPITAL EXPENSES | | | | |
| 6000-03 Furniture | 6,890 | 500 | 500 | 500 |
| 6100-03 Equipment | 0 | 0 | 0 | 0 |
| 6150-03 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 6,890 | 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-03 Salaries, Regular | 778,904 | 807,240 | 1,034,872 | 1,161,273 |
| 7010-03 Salaries, Overtime | 17,770 | 2,000 | 2,000 | 5,000 |
| 7050-03 Retirement | 132,879 | 131,421 | 168,251 | 189,188 |
| 7060-03 Payroll Taxes | (270) | 2,592 | 3,240 | 3,240 |
| 7070-03 Group Medical Insurance | 101,801 | 140,045 | 202,656 | 202,656 |
| 7080-03 Life Insurance | 5,103 | 5,087 | 6,512 | 7,304 |
| 7090-03 Medicare | 11,364 | 11,734 | 15,035 | 16,911 |
| 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 |
| | 1,047,551 | 1,100,119 | 1,432,566 | 1,585,572 |
| E. CONTRACT SERVICES EXPENSES | | | | |
| 7510-03 Valuation Oil & Gas | 0 | 0 | 0 | 0 |
| 7520-03 Valuation Telecommunications | 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 |
| G. PROJECTS EXPENSES | | | | |
| 8510-03 Aerial Maps | 307,000 | 240,000 | 240,000 | 240,000 |
| 8640-04 Homsted 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 |
| | 307,000 | 240,000 | 240,000 | 240,000 |

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| H. OTHER EXPENSES | | | | |
| 9000-03 Board of Directors Exp. Reimb. | 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 | 1,378,036 | 1,370,329 | 1,704,776 | 1,871,092 |

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-04 Advertising Public Notices | \$33,693 | 50,000 | 50,000 | 43,000 |
| 5010-04 Auto Allowance | 13,200 | 11,400 | 13,200 | 19,200 |
| 5015 01 Stipend | 0 | 0 | 2,000 | 2,000 |
| 5020-04 Copier Costs | 15,056 | 10,000 | 12,000 | 16,000 |
| 5025-04 Copier, FAX & Printer Supplies | 21,535 | 20,000 | 20,000 | 22,000 |
| 5040-04 Employee Programs | 0 | 0 | 0 | 0 |
| 5050-04 Equipment Maintenance | 0 | 1,050 | 1,050 | 350 |
| 5060-04 Forms Creations | 291,824 | 375,000 | 375,000 | 366,775 |
| 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 | 13,561 | 12,000 | 12,000 | 16,000 |
| 5250-04 Postage | 680,853 | 661,700 | 665,000 | 694,362 |
| 5260-04 Professional Dues | 100 | 840 | 990 | 1,470 |
| 5300-04 Publications | 8,829 | 9,160 | 18,000 | 10,000 |
| 5350-04 Security | 0 | 0 | 0 | 0 |
| 5380-04 Telephone | 0 | 0 | 0 | 0 |
| 5400-04 Training | 7,425 | 14,500 | 14,500 | 11,500 |
| 5500-04 Utilities | 0 | 0 | 0 | 0 |
| 5600-04 Worker's Compensation | 0 | 0 | 0 | 0 |
| 5900-04 Contingency | 0 | 0 | 0 | 0 |
| | 1,086,076 | 1,165,650 | 1,183,740 | 1,202,657 |
| B. CAPITAL EXPENSES | | | | |
| 6000-04 Furniture | 11,412 | 8,000 | 20,000 | 15,000 |
| 6100-04 Equipment | 0 | 0 | 0 | 0 |
| 6150-04 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 11,412 | 8,000 | 20,000 | 15,000 |
| 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-04 Salaries, Regular | 1,274,595 | 1,400,022 | 1,722,293 | 1,880,041 |
| 7010-04 Salaries, Overtime | 85,265 | 30,000 | 75,000 | 100,000 |
| 7050-04 Retirement | 222,740 | 233,222 | 292,938 | 320,856 |
| 7060-04 Payroll Taxes | (370) | 5,670 | 6,480 | 6,642 |
| 7070-04 Group Medical Insurance | 301,772 | 306,348 | 405,312 | 415,445 |
| 7080-04 Life Insurance | 9,055 | 8,799 | 10,817 | 11,805 |
| 7090-04 Medicare | 19,422 | 20,901 | 26,226 | 28,876 |
| 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 |
| | 1,912,479 | 2,004,962 | 2,539,066 | 2,763,665 |
| 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 Liason Officer | 0 | 22,400 | 0 | 0 |
| 7750-04 Contract Services Contingency | 0 | 0 | 0 | 0 |
| 7800-04 Temporary Services | 158,784 | 120,000 | 125,000 | 165,000 |
| | 158,784 | 142,400 | 125,000 | 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 |
| G. PROJECTS EXPENSES | | | | |
| 8510-04 Aerial Maps | 0 | 0 | 0 | 0 |
| 8640-04 Homested Audit/ Outreach | 0 | 10,000 | 10,000 | 10,000 |
| 8670-04 Field Device Maintenance | 0 | 0 | 0 | 0 |
| 8770-04 Infrastructure Upgrad | 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 | 10,000 |

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| H. OTHER EXPENSES | | | | |
| 9000-04 Board of Directors Exp. Reimb. | 0 | 0 | 0 | 0 |
| 9100-04 Chief Appraiser Exp. Reimb. | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| I. APPRAISAL REVIEW BOARD EXPENSES | | | | |
| 9500-04 Compensation | 624,288 | 600,000 | 600,000 | 630,000 |
| 9520-04 Training | 995 | 11,500 | 6,925 | 6,925 |
| 9530-04 Postage | 176,234 | 75,425 | 80,000 | 181,850 |
| 9540-04 Legal Services | 19,131 | 65,000 | 65,000 | 65,000 |
| 9550-04 ARB Contingency | 0 | 1,500 | 1,500 | 1,500 |
| | <u>820,648</u> | <u>753,425</u> | <u>753,425</u> | <u>885,275</u> |
| TOTAL | <u><u>3,989,399</u></u> | <u><u>4,084,437</u></u> | <u><u>4,631,231</u></u> | <u><u>5,041,597</u></u> |

**RESIDENTIAL
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-05 Advertising Public Notices | 0 | 0 | 0 | 0 |
| 5010-05 Auto Allowance | \$326,059 | 345,600 | 374,400 | 499,200 |
| 5015 05 Stipend | 9,000 | 0 | 10,000 | 10,000 |
| 5020-05 Copier Costs | 7,925 | 9,670 | 9,670 | 9,670 |
| 5025-05 Copier, FAX & Printer Supplies | 426 | 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 | 23 | 1,000 | 1,000 | 1,000 |
| 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 | 3,550 | 10,815 | 10,000 | 10,000 |
| 5250-05 Postage | 0 | 0 | 0 | 0 |
| 5260-05 Professional Dues | 3,400 | 6,500 | 11,340 | 11,720 |
| 5300-05 Publications | 1,541 | 57,000 | 57,000 | 69,000 |
| 5350-05 Security | 0 | 0 | 0 | 0 |
| 5380-05 Telephone | 0 | 0 | 0 | 0 |
| 5400-05 Training | 28,133 | 47,075 | 59,655 | 63,880 |
| 5500-05 Utilities | 0 | 0 | 0 | 0 |
| 5600-05 Worker's Compensation | 0 | 0 | 0 | 0 |
| 5900-05 Contingency | 0 | 0 | 0 | 0 |
| | 380,057 | 480,660 | 536,065 | 677,470 |
| B. CAPITAL EXPENSES | | | | |
| 6000-05 Furniture | 49,463 | 3,000 | 25,000 | 10,000 |
| 6100-05 Equipment | 0 | 0 | 0 | 0 |
| 6150-05 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 49,463 | 3,000 | 25,000 | 10,000 |
| 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-05 Salaries, Regular | 2,637,648 | 2,875,822 | 3,558,058 | 3,890,837 |
| 7010-05 Salaries, Overtime | 17,537 | 3,000 | 5,000 | 5,000 |
| 7050-05 Retirement | 492,903 | 520,223 | 637,016 | 630,832 |
| 7060-05 Payroll Taxes | (793) | 8,910 | 10,044 | 10,368 |
| 7070-05 Group Medical Insurance | 389,949 | 481,404 | 628,234 | 648,499 |
| 7080-05 Life Insurance | 17,709 | 18,040 | 22,312 | 24,396 |
| 7090-05 Medicare | 42,230 | 46,412 | 56,362 | 61,188 |
| 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 |
| | 3,597,183 | 3,953,811 | 4,917,026 | 5,271,120 |
| 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 |
| G. PROJECTS EXPENSES | | | | |
| 8510-05 Aerial Maps | 0 | 0 | 0 | 0 |
| 8640-05 Homsted 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 |

**RESIDENTIAL
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| H. OTHER EXPENSES | | | | |
| 9000-05 Board of Directors Exp. Reimb. | 0 | 0 | 0 | 0 |
| 9100-05 Chief Appraiser Exp. Reimb. | 0 | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 0 | 0 | 0 | 0 |
| TOTAL | <hr/> | <hr/> | <hr/> | <hr/> |
| | 4,026,703 | 4,437,471 | 5,478,091 | 5,958,590 |

**COMMERCIAL
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-06 Advertising Public Notices | 0 | 0 | 0 | 0 |
| 5010-06 Auto Allowance | \$112,400 | 129,600 | 122,400 | 144,000 |
| 5015-06 Stipend | 0 | 0 | 5,000 | 5,000 |
| 5020-06 Copier Costs | 1,091 | 2,091 | 2,091 | 2,592 |
| 5025-06 Copier, FAX & Printer Supplies | 0 | 6,200 | 6,500 | 6,695 |
| 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 | 2,120 | 4,150 | 4,350 | 4,480 |
| 5250-06 Postage | 0 | 0 | 0 | 0 |
| 5260-06 Professional Dues | 1,225 | 4,622 | 5,000 | 4,947 |
| 5300-06 Publications | 105,057 | 92,376 | 141,035 | 179,440 |
| 5350-06 Security | 0 | 0 | 0 | 0 |
| 5380-06 Telephone | 0 | 0 | 0 | 0 |
| 5400-06 Training | 19,736 | 39,388 | 39,388 | 40,708 |
| 5500-06 Utilities | 0 | 0 | 0 | 0 |
| 5600-06 Worker's Compensation | 0 | 0 | 0 | 0 |
| 5900-06 Contingency | 0 | 0 | 0 | 0 |
| | 241,629 | 278,427 | 325,764 | 387,862 |
| B. CAPITAL EXPENSES | | | | |
| 6000-06 Furniture | 11,231 | 3,500 | 3,500 | 3,500 |
| 6100-06 Equipment | 0 | 0 | 0 | 0 |
| 6150-06 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 11,231 | 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-06 Salaries, Regular | 1,114,345 | 1,182,659 | 1,238,590 | 1,296,852 |
| 7010-06 Salaries, Overtime | 7,579 | 3,000 | 3,000 | 8,350 |
| 7050-06 Retirement | 204,753 | 212,809 | 220,694 | 211,667 |
| 7060-06 Payroll Taxes | (329) | 3,078 | 3,078 | 3,078 |
| 7070-06 Group Medical Insurance | 94,912 | 166,303 | 192,523 | 192,523 |
| 7080-06 Life Insurance | 6,268 | 7,438 | 7,788 | 8,153 |
| 7090-06 Medicare | 17,777 | 19,071 | 19,882 | 20,805 |
| 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 |
| | 1,445,305 | 1,594,358 | 1,685,555 | 1,741,428 |
| 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 |
| G. PROJECTS EXPENSES | | | | |
| 8510-06 Aerial Maps | 0 | 0 | 0 | 0 |
| 8640-04 Homsted 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 |

**COMMERCIAL
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 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 | 1,698,165 | 1,876,285 | 2,014,819 | 2,132,790 |

**PERSONAL PROPERTY
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-07 Advertising Public Notices | 0 | 0 | 0 | 0 |
| 5010-07 Auto Allowance | \$91,500 | 93,600 | 108,000 | 144,000 |
| 5015 06 Stipend | 0 | 0 | 0 | 0 |
| 5020-07 Copier Costs | 3,352 | 3,500 | 3,492 | 3,600 |
| 5025-07 Copier, FAX & Printer Supplies | 683 | 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 | 2,269 | 2,500 | 2,500 | 2,500 |
| 5250-07 Postage | 0 | 0 | 0 | 0 |
| 5260-07 Professional Dues | 695 | 1,335 | 1,150 | 1,195 |
| 5300-07 Publications | 8,808 | 9,576 | 7,500 | 7,500 |
| 5350-07 Security | 0 | 0 | 0 | 0 |
| 5380-07 Telephone | 0 | 0 | 0 | 0 |
| 5400-07 Training | 4,811 | 17,000 | 18,690 | 20,690 |
| 5500-07 Utilities | 0 | 0 | 0 | 0 |
| 5600-07 Worker's Compensation | 0 | 0 | 0 | 0 |
| 5900-07 Contingency | 0 | 0 | 0 | 0 |
| | 112,118 | 128,661 | 142,482 | 180,635 |
| B. CAPITAL EXPENSES | | | | |
| 6000-07 Furniture | 0 | 2,000 | 4,500 | 4,500 |
| 6100-07 Equipment | 0 | 0 | 0 | 0 |
| 6150-07 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 0 | 2,000 | 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-07 Salaries, Regular | 839,189 | 881,549 | 1,072,603 | 1,112,718 |
| 7010-07 Salaries, Overtime | 19,805 | 25,000 | 25,000 | 25,000 |
| 7050-07 Retirement | 158,128 | 161,824 | 195,067 | 184,568 |
| 7060-07 Payroll Taxes | (255) | 2,592 | 2,917 | 2,916 |
| 7070-07 Group Medical Insurance | 124,103 | 140,045 | 182,390 | 182,390 |
| 7080-07 Life Insurance | 4,106 | 5,552 | 6,748 | 7,000 |
| 7090-07 Medicare | 13,724 | 14,502 | 17,272 | 17,854 |
| 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 |
| | 1,158,800 | 1,231,064 | 1,501,997 | 1,532,446 |
| E. CONTRACT SERVICES EXPENSES | | | | |
| 7510-07 Valuation Oil & Gas | 28,400 | 38,000 | 38,000 | 38,000 |
| 7520-07 Valuation Telecommunications | 27,050 | 32,000 | 40,000 | 40,000 |
| 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 | 361 | 800 | 800 | 800 |
| 7800-07 Temporary Services | 8,834 | 7,200 | 8,000 | 9,500 |
| | 64,645 | 78,000 | 86,800 | 88,300 |
| 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 |
| G. PROJECTS EXPENSES | | | | |
| 8510-07 Aerial Maps | 0 | 0 | 0 | 0 |
| 8640-04 Homsted 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 |

**PERSONAL PROPERTY
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 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 | 1,335,563 | 1,439,725 | 1,735,779 | 1,805,881 |

Bexar Appraisal District

**LEGAL
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. OPERATING EXPENSES | | | | |
| 5005-08 Advertising Public Notices | 0 | 0 | 0 | 0 |
| 5010-08 Auto Allowance | 0 | 0 | 0 | 31,200 |
| 5015 08 Stipend | 0 | 0 | 0 | 0 |
| 5020-08 Copier Costs | 0 | 0 | 0 | 5,800 |
| 5025-08 Copier, FAX & Printer Supplies | 0 | 0 | 0 | 5,000 |
| 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 | 0 | 0 | 0 | 5,000 |
| 5250-08 Postage | 0 | 0 | 0 | 0 |
| 5260-08 Professional Dues | 0 | 0 | 0 | 1,620 |
| 5300-08 Publications | 0 | 0 | 0 | 15,000 |
| 5350-08 Security | 0 | 0 | 0 | 0 |
| 5380-08 Telephone | 0 | 0 | 0 | 0 |
| 5400-08 Training | 0 | 0 | 0 | 15,180 |
| 5500-08 Utilities | 0 | 0 | 0 | 0 |
| 5600-08 Worker's Compensation | 0 | 0 | 0 | 0 |
| 5900-08 Contingency | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 78,800 |
| B. CAPITAL EXPENSES | | | | |
| 6000-08 Furniture | 0 | 0 | 0 | 2,000 |
| 6100-08 Equipment | 0 | 0 | 0 | 0 |
| 6150-08 CAMA Hardware | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 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**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| D. EMPLOYEE EXPENSES | | | | |
| 7000-08 Salaries, Regular | 0 | 0 | 0 | 771,497 |
| 7010-08 Salaries, Overtime | 0 | 0 | 0 | 5,000 |
| 7050-08 Retirement | 0 | 0 | 0 | 126,123 |
| 7060-08 Payroll Taxes | 0 | 0 | 0 | 1,296 |
| 7070-08 Group Medical Insurance | 0 | 0 | 0 | 81,062 |
| 7080-08 Life Insurance | 0 | 0 | 0 | 4,863 |
| 7090-08 Medicare | 0 | 0 | 0 | 12,616 |
| 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 |
| | 0 | 0 | 0 | 1,002,457 |
| 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 | 1,060,065 | 0 | 0 | 1,100,000 |
| 7650-08 Consulting Studies | 0 | 0 | 0 | 40,000 |
| 7700-08 Taxpayer Liason Officer | 0 | 0 | 0 | 0 |
| 7750-08 Contract Services Contingency | 0 | 0 | 0 | 0 |
| 7800-08 Temporary Services | 0 | 0 | 0 | 10,000 |
| | 1,060,065 | 0 | 0 | 1,150,000 |
| 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 |
| G. PROJECTS EXPENSES | | | | |
| 8510-08 Aerial Maps | 0 | 0 | 0 | 0 |
| 8640-08 Homested 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 |

Bexar Appraisal District

**LEGAL
BUDGET**

| | 2022 ACTUAL EXPENSES | 2022 APPROVED BUDGET | 2023 APPROVED BUDGET | 2024 PROPOSED BUDGET |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| H. OTHER EXPENSES | | | | |
| 9000-08 Board of Directors Exp. Reimb. | 0 | 0 | 0 | 0 |
| 9100-08 Chief Appraiser Exp. Reimb. | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 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 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL | <u>1,060,065</u> | <u>0</u> | <u>0</u> | <u>2,233,257</u> |

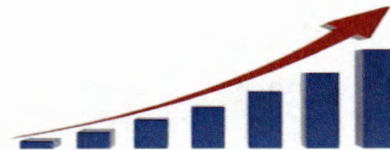
Appraisal Activities by Department Last Three Fiscal Years

| <u>Residential</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---------------------------------------|-------------|-------------|-------------|
| New Home Construction | 15,880 | 13,225 | 10,959 |
| Building Permits | 64,534 | 70,369 | 71,797 |
| Misc Flagged Inspections | 4,181 | 2,896 | 2,933 |
| Mobile Home Accounts Created | 820 | 949 | 861 |
| Mobile Home Accounts Deleted | 506 | 478 | 446 |
| Known Sales | 32,389 | 31,051 | 25,371 |
| | | | |
| <u>Commercial</u> | | | |
| New Construction | 306 | 326 | 343 |
| Building Permits | 7,480 | 3,857 | 5,322 |
| Misc Flagged Inspections | 8,678 | 455 | 5,142 |
| Known Sales | 697 | 385 | 397 |
| | | | |
| <u>Personal Property</u> | | | |
| Accounts Created | 4,977 | 4,515 | 5,040 |
| Accounts Deleted | 4,744 | 5,448 | 5,455 |
| Renditions Processed | 24,654 | 22,406 | 25,792 |
| | | | |
| <u>Geographic Information Systems</u> | | | |
| Real Accounts Created | 18,949 | 16,908 | 10,559 |
| Ownership Updates | 91,911 | 83,414 | 76,986 |



Operating Indicators by Function/Program
Last Five Fiscal Years

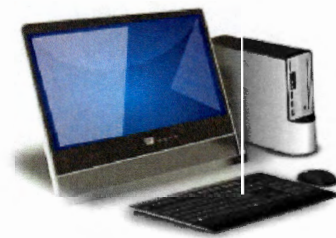
| <u>Function/Program</u> | <u>Fiscal Year</u> | | | | |
|--|--------------------|-------------|-------------|-------------|-------------|
| | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
| <u>Appraisal</u> | | | | | |
| Appraised value (in thousands) | 217,862,361 | 224,401,007 | 212,949,677 | 197,950,065 | 185,095,276 |
| Number of parcels | 737,850 | 721,056 | 706,134 | 695,311 | 686,460 |
| Appraisal review board members | 45 | 50 | 50 | 50 | 50 |
| Taxing entities | 72 | 70 | 70 | 66 | 64 |
| Informal hearings | 155,958 | 110,079 | 107,309 | 96,046 | 86,664 |
| Formal hearings | 22,150 | 9,229 | 9,747 | 16,401 | 19,585 |
| Full notices mailed-real property | 623,838 | 602,933 | 571,617 | 565,010 | 535,691 |
| <u>Accounts by Category</u> | | | | | |
| Single Family Residential | 557,818 | 543,650 | 532,161 | 523,023 | 514,806 |
| Multi-Family Residential | 8,498 | 8,297 | 8,271 | 8,237 | 8,186 |
| Small Vacant Tracts of Land | 38,126 | 38,206 | 38,254 | 38,347 | 38,707 |
| Qualified Open Space Land | 6,595 | 6,791 | 6,889 | 6,877 | 6,773 |
| Farm and Ranch Imps on Qualified Land | 1,680 | 1,732 | 1,712 | 1,714 | 1,693 |
| Residential Imps on Rural Land and Non Qualified | 9,739 | 9,585 | 9,648 | 9,498 | 9,292 |
| Commercial Real Property | 22,631 | 22,328 | 22,398 | 22,235 | 22,163 |
| Industrial and Manufacturing Real Property | 561 | 562 | 571 | 571 | 590 |
| Commercial Personal Property | 35,277 | 39,791 | 40,552 | 40,621 | 40,610 |
| Industrial and Manufacturing Personal | 944 | 1,044 | 1,079 | 1,107 | 1,204 |
| Other | 55,981 | 49,070 | 44,664 | 43,081 | 42,436 |
| Total District Accounts | 737,850 | 721,056 | 706,199 | 695,311 | 686,460 |
| <u>Exemptions</u> | | | | | |
| Homestead | 368,856 | 356,295 | 347,627 | 346,090 | 347,957 |
| Over 65 | 146,071 | 141,243 | 136,318 | 132,450 | 130,246 |
| Disabled veterans | 66,525 | 43,581 | 39,780 | 38,392 | 37,268 |
| Disabled residential homestead | 8,979 | 19,914 | 10,136 | 10,573 | 11,459 |
| Absolute | 16,448 | 17,315 | 17,791 | 17,847 | 18,452 |



Production Statistics by Function

Last Three Fiscal Years

| | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|--|-------------------------------|-------------|-------------|
| <u>Customer Service</u> | | | |
| # of incoming phone calls received | 155,465 | 180,657 | 168,889 |
| # of pieces of incoming mail/faxes* | 82,191 | 72,775 | 57,632 |
| # of walk-in customers | 22,391 | 8,763 | 19,605 |
| # of exemptions processed | 127,827 | 119,674 | 86,654 |
| * not including protests received | | | |
| <u>Geographical Information Systems</u> | | | |
| # of plats processed | 632 | 658 | 643 |
| # of accounts worked from plats | 18,532 | 17,537 | 17,413 |
| # of deed splits processed | 1,828 | 1,681 | 1,555 |
| # of ownership documents processed | 83,375 | 72,678 | 63,568 |
| # return mail for value notices | 12,700 | 15,509 | 12,361 |
| <u>Information Systems</u> | | | |
| # of open records requests | 2,303 | 2,083 | 1,911 |
| # of emails received* | daily estimate 1,840 | 1,708 | 1,787 |
| # of website (bcad.org) hits | daily estimate 954,645 | 858,414 | 771,213 |
| # of website (bcad.org) users | daily estimate 17,113 | 17,088 | 13,468 |
| # of protest filed online (bcadonline.org) | total 71,768 | 50,536 | 48,361 |
| * results of advanced spam filters | | | |
| <u>Litigation</u> | | | |
| # of lawsuits filed | 1,284 | 1,026 | 1,304 |
| # of accounts represented in lawsuits | 3,334 | 2,573 | 3,653 |
| <u>Finance</u> | | | |
| # of invoices processed | 3821 | 3556 | 3770 |
| # of Purchase Orders processed | 280 | 303 | 365 |
| # of building maintenance work orders | 48 | 27 | 44 |



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

| | Proposed 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 |
|--|------------------------|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total Tax Levy for Budget (year prior) | \$4,967,955,185 | \$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 | \$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 | 0.52% | 0.48% | 0.48% | 0.45% | 0.47% | 0.49% | 0.53% | 0.52% |
| Cost Per Real Property Parcel | | \$34.01 | \$29.24 | \$28.53 | \$28.69 | \$28.11 | \$29.13 | \$26.30 |
| <i>Unspent Money Returned to Units</i> | | <i>Not Determined</i> | \$485,363 | \$305,400 | \$854,624 | \$645,997 | \$2,803,501 | \$467,293 |

STAFF SUMMARY SHEET

ISSUE: Investment Policy

The board of directors may discuss and/or vote to approve a resolution adopting an investment policy as required by Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code.

STAFF SUMMARY SHEET

ISSUE: Annual Approval of Investment Policy

CURRENT STATUS:

The current Investment Policy was approved in 2022 no changes at this time.

STAFF RECOMMENDATION:

There being no necessary or required changes at this time, staff recommends approval of the current Investment Policy. Annual approval is required in accordance with Texas Government Code, Chap. 2256.005 (e).

**RESOLUTION OF THE BOARD OF DIRECTORS
OF BEXAR APPRAISAL DISTRICT
RESOLUTION NO 2023-0002**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT ADOPTING AN INVESTMENT POLICY REQUIRED BY CHAPTER 6 OF THE TEXAS PROPERTY TAX CODE AND CHAPTER 2256 OF THE TEXAS GOVERNMENT CODE

WHEREAS, the Board of Directors of the Bexar Appraisal District previously approved the Investment Policy of the Bexar Appraisal District on June 1, 2022;

WHEREAS, there is a requirement pursuant to Section 2256.005(e) of the Texas Government Code that the Board of Directors of the Bexar Appraisal District review the Investment Policy each year and make determination that it has reviewed the Investment Policy and Investment Strategies and that the written instrument attached hereto shall record any changes made to the Investment Policy or Investment Strategies;

WHEREAS, the Board of Directors of the Bexar Appraisal District has reviewed the Investment Policy approved and adopted by this Board on June 1, 2022, and finds that said Investment Policy contains the Investment Strategies of the Bexar Appraisal District, appoints the District's Finance Director as the District's Investment Officer, and that there should be no changes to said policy, strategies, or appointment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy is APPROVED and ADOPTED by the Bexar Appraisal District for all purposes and in accordance with the requirements of Chapter 6 of the Texas Property Tax Code, Chapter 2256 of the Texas Government Code, and all other applicable laws. Said Investment Policy is incorporated into this resolution herein the same if copied verbatim.

NOW, BE IT FURTHER RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy contains the Investment Strategies of the Bexar Appraisal District.

NOW, BE IT FURTHER RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy remains unchanged from the policy approved and adopted by this Board on June 1, 2022.

DULY PASSED, ADOPTED, and APPROVED on September 13, 2023

BEXAR APPRAISAL DISTRICT

BY: Chris L. Byron
Chairman, Board of Directors

ATTEST: J. J. Fisher
Secretary, Board of Directors



BEXAR APPRAISAL DISTRICT

Investment Policy

Last Amended: 4/3/17

BEXAR APPRAISAL DISTRICT INVESTMENT POLICY

I. POLICY

It is the policy of the Bexar Appraisal District (District) that after allowing for the anticipated cash flow requirements of the District and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to District funds. The District's investment portfolio shall be designed and managed in a manner designed to maximize this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- * **Safety** and preservation of principal
- * Maintenance of sufficient **liquidity** to meet operating needs
- * **Public trust** from prudent investment activities
- * Optimization of **interest earnings** on the portfolio

II. PURPOSE

The purpose of this investment policy is to comply with Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code ("Public Funds Investment Act"), which requires each entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the District's funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the District. These funds are accounted for in the District's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Any new fund created by the District, unless specifically exempted from this Policy by the Board of Trustees (Board) or by law.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the District by outside agencies under deferred compensation programs.

IV. INVESTMENT OBJECTIVES

The District shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield, expressed as optimization of interest earnings.** The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The District shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and maximum earnings on short-term investment of idle cash.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk – The District will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:
 - Limiting investments to the safest types of investments
 - Utilizing the financial institution selected by the most current depository contract to ensure collateralization of funds
 - Utilizing local government investment pools that comply with all Texas statutes and other regulations for the allowable investment of public funds

- Interest Rate Risk – the District will manage the risk that the interest earnings and the market value of investments in the portfolio will not fall excessively due to changes in general interest rates by limiting the maximum maturity of the investment portfolio to 365 days. The District will, in addition,:
 - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
 - Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
 - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity.

Public Trust

All participants in the District's investment process shall seek to act responsibly as custodians of the public trust. The investment officer shall avoid any transaction that might impair public confidence in the District's ability to govern effectively.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

V. RESPONSIBILITY AND CONTROL

Delegation of Authority

In accordance with the Texas Property Tax Code and the Public Funds Investment Act, the Board of Directors designates the Finance Director as the District's Investment Officer. An Investment Officer is authorized to execute investment transactions on behalf of the District. No person may engage in an investment transaction or the management of District funds except as provided under the terms of this Investment Policy as approved by the Board of Directors. The investment authority granted to the investing officer is effective until rescinded by the Board of Directors.

Quality and Capability of Investment Management

The District shall provide periodic training in investments for the designated investment officer and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the Public Funds Investment Act.

Training Requirement

In accordance with the Texas Property Tax Code and the Public Funds Investment Act (Government Code, Chapter 2256.008), designated Investment Officers shall attend an investment training session not less than once in a two year period that begins on the first day of January and consists of the two consecutive fiscal years after that date and shall receive not less than 10 hours of instruction relating to investment responsibilities. A newly appointed

Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an independent source approved by the Board of Directors. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the District may engage in an investment transaction.

The following is a list of training sources approved by the Board of Directors:

Texas Association of Assessing Officers (TAAO)
Texas Association of Appraisal Districts (TAAD)
Texas Association of School Business Officials (TASBO)
University of North Texas Center for Public Management (UNTCPM)
Texas Municipal League (TML)
TexPool

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points.

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third party custodian.
- Rating changes in investments.

Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule. This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining

whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the District's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of the District.

Indemnification

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the District.

An Investment Officer of the District who has a personal business relationship with an organization seeking to sell an investment to the District shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the District shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the Board of Directors.

VI. SUITABLE AND AUTHORIZED INVESTMENTS

Portfolio Management

The District currently has a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- Cash flow needs of the District require that the investment be liquidated.

The District attempts to match its investments with anticipated cash flow requirements. The District will not directly invest in securities maturing more than one (1) year from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

Diversification

The District recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is usually controlled through portfolio diversification. Since the District has limited funds available for investment purposes, diversity is also limited. Limited diversification shall be achieved by using the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs) or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations, and
- Investing in investments with varying maturities.

The following maximum limits, by instrument, are established for the District’s total portfolio:

| | |
|---|------|
| 1. <u>U.S. Treasury Securities</u> | 100% |
| 2. <u>Certificates of Deposit</u> | 100% |
| 3. <u>Money Market Mutual Funds</u> | 100% |
| 4. <u>Authorized Pools</u> | 50% |

VIII. SELECTION OF BANKS AND DEALERS

Depository (Section 6.09, Property Tax Code)

At least every 4 years a Depository shall be selected through the District’s banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive proposal and evaluation of proposals will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the proposal form
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

Investments

District funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Texas Government Code (Public Funds Investment Act). Investment of District funds in any instrument or security not authorized for investment under the Act is prohibited. The District will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

I. Authorized

1. Obligations of the United States of America, its agencies and instrumentalities.
2. Certificates of Deposit issued by a depository institution that has its main office or a branch office in Texas. The certificate of deposit must be guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and secured by obligations in a manner and amount provided by law.
3. Money Market Mutual funds that are 1) registered and regulated by the Securities and Exchange Commission, 2) have a dollar weighted average stated maturity of 90 days or less, 4) rated AA+ by at least one nationally recognized rating service, and 4) seek to maintain a net asset value of \$1.00 per share.
4. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the Board of directors.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating.

II. Not Authorized

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

VII. INVESTMENT PARAMETERS

Maximum Maturities

The longer the maturity of investments, the greater their price volatility. Therefore, it is the District's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

IX. CUSTODIAL CREDIT RISK MANAGEMENT

Safekeeping and Custodian Agreements

The District shall contract with a bank or banks for the safekeeping of securities either owned by the District as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the District shall be held in the District's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by the District and pledged to the District as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by the depository bank's trust department, a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third party bank approved by the District.

Collateral Policy

Consistent with the requirements of chapter 2257 of the Texas Government Code "Public Funds Collateral Act", it is the policy of the District to require full collateralization of all District funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the District may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom the District has a current custodial agreement. The Finance Director is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the District and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

Collateral Defined

The District shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities
- Direct obligations of the state of Texas or its agencies and instrumentalities
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States

- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent with a remaining maturity of ten (10) years or less
- A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than A
- A letter of credit issued to the District by the Federal Home Loan Bank

Subject to Audit

All collateral shall be subject to inspection and audit by the Finance Director or the District's independent auditors.

X. PERFORMANCE

Performance Standards

The District's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the District.

Performance Benchmark

It is the policy of the District to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the District shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value.

XI. REPORTING

Methods

The Investment Officer shall prepare an investment report on, at least, a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the District to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the Board of Directors. The report will include the following:

- A listing of individual securities held at the end of the reporting period.

- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of the District's investment portfolio with state law and the investment strategy and policy approved by the Board of Directors.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body.

Monitoring Market Value

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body at least quarterly in a written report.

XII. INVESTMENT POLICY ADOPTION

The District's investment policy shall be adopted by resolution of the Board of Directors. It is the District's intent to comply with state laws and regulations. The District's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the District. The Board of Directors shall make a motion stating that it will review the policy and investment strategies **annually**, approving any changes or modifications.

STAFF SUMMARY SHEET

ISSUE: Executive Management Retiree Insurance Policy Change

The board of directors may discuss and/or vote to authorize the following policy change detailed in red below.

STAFF SUMMARY SHEET

ISSUE: Executive Management Retiree Insurance Policy Change

The board of directors may discuss and/or vote to authorize the following policy change detailed in red below.

6.03 Retiree Medical Benefits

In accordance with the Texas Local Government Code Section 175.001 pertaining to continued health coverage for retirees, the district will offer health benefit coverage to employees eligible to retire under the Texas County and District Retirement System unless the retiree is eligible for group health benefits coverage through another employer. A retiree may elect to cover the same dependents as when employed or may discontinue coverage for dependents. Eligible dependents not enrolled at time of eligibility may not be added at a later date.

Plan coverage offered to retirees will be the same as the health plan offered to current employees and will be available until the retiree is eligible for Medicare or becomes eligible for coverage through another group plan. Premiums for retiree medical coverage through the district will be the responsibility of the retiree. Coverage must be elected no later than the date of retirement. Otherwise, the benefit will not be available.

Executive management staff members (Directors and above) who retire with at least 15 years of service to the district are eligible for retiree insurance premiums to be paid by the district for the lesser period of five years from their retirement date or the date when the retiree becomes eligible for Medicare. Paid health coverage for the retiree by the district ceases if the retiree becomes eligible for coverage through another group plan or health coverage is declined in writing by the retiree. The district will pay for group health benefit premiums for the retiree only and any elected coverage for eligible dependents will be the responsibility of the retiree.

Additional information for consideration:

These are the positions considered 'Directors and above' that would be eligible if this policy is adopted (13 total eligible employees):

| TITLE |
|---------------------------|
| Chief Appraiser |
| Assistant Chief Appraiser |
| IS Director |
| Communications Director |
| Director - BPP |
| Director - CIA |
| Director - COM |
| Director - GIS |
| Director - Litigation |
| Director - RES |
| Finance Director |
| Human Resources Director |

The fiscal impact for 2024 is estimated to be a total of \$18,900 (2 retirements anticipated in 2024) and this amount has been included in the medical insurance item in the 2024 budget. The maximum potential fiscal impact if all 13 employees took advantage of this would be estimated as \$122,900. This also provides for a limited fiscal impact to the district as it specifies a maximum of 5 years of eligibility per eligible employee.

STAFF SUMMARY SHEET

ISSUE: Contract – Janitorial Services

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the janitorial services contract for the second year of a three-year contract.



Bexar Appraisal District

**Board of Directors
Summary Report for Approval
of Bids, Contracts and Agreements**

DATE: 9/13/2023

TYPE:

- IFB - Invitation for Bid
- RFP - Request for Proposal
- Contract/Agreement

SERVICE/PRODUCT:

Janitorial Services

VENDOR NAME:

Unified Service Associates

CONTRACT AMOUNT:

\$4,363 per month / \$52,356 per year

LOWEST BID/PROPOSAL:

- Yes
- N/A 2nd Year Extension
- No. If not, why _____

PERIOD COVERED:

January 1, 2024 - December 31, 2024

REFERENCES:

- Yes

NUMBER OF BIDS:

CURRENT VENDOR:

Unified Service Associates

BUDGETED AMOUNT:

\$54,000

ORIGINATING DEPT.:

Executive Services

REVIEWED/APPROVED BY:

Finance Director

Cynthia [Signature]

Chief Appraiser

Michael [Signature]

STAFF SUMMARY SHEET

ISSUE: Contract – Laser Printing/Mailing Services

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the laser printing/ mailing services contract for the third year of a three-year contract.



Bexar Appraisal District

*Board of Directors
Summary Report for Approval
of Bids, Contracts and Agreements*

DATE: 9/13/2023

TYPE:

- IFB - Invitation for Bid
- RFP - Request for Proposal
- Contract/Agreement

SERVICE/PRODUCT:

Laser Printing & Mailing Services

VENDOR NAME:

VariVerge

CONTRACT AMOUNT:

\$363,439

LOWEST BID/PROPOSAL:

- Yes
- N/A 3rd and final Year
- No. If not, why _____

PERIOD COVERED:

December 1, 2023 - November 30, 2024

REFERENCES:

- Yes

NUMBER OF BIDS:

CURRENT VENDOR:

VariVerge

BUDGETED AMOUNT:

\$375,000

ORIGINATING DEPT.:

Customer Information & Assistance

REVIEWED/APPROVED BY:

Department Director

Josh Dunnell

Finance Director

Cynthia K...

Chief Appraiser

Michael...

1

STAFF SUMMARY SHEET

ISSUE: Contract – Telecommunications & Mineral Services

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the telecommunications & mineral services contract for the third year of a three-year contract.



Bexar Appraisal District

**Board of Directors
Summary Report for Approval
of Bids, Contracts and Agreements**

DATE: 9/13/2023

TYPE:

- IFB - Invitation for Bid
- RFP - Request for Proposal
- Contract/Agreement

SERVICE/PRODUCT:

Telecommunication/Mineral Appraisal Services

VENDOR NAME:

Capitol Appraisal Group

CONTRACT AMOUNT:

\$70,000

LOWEST BID/PROPOSAL:

- Yes
- N/A Renewal of 3rd and final year of contract
- No. If not, why _____

PERIOD COVERED:

1/1/2024 - 12/31/2024

LOCAL COMPANY:

- Yes

REFERENCES:

- Yes

BUDGETED AMOUNT:

\$78,000

ORIGINATING DEPT.:

Personal Property

REVIEWED/APPROVED BY:

Department Director

Linda Rodriguez

Finance Director

Depto. P

Chief Appraiser

[Signature]

STAFF SUMMARY SHEET

ISSUE: Expenditure – CAMA Program Enhancements

The board of directors may discuss and/or vote to authorize the expenditure for CAMA program enhancements.



Bexar Appraisal District

*Board of Directors
Summary Report for Approval
of Bids, Contracts and Agreements*

DATE: 9/13/2023

TYPE: IFB - Invitation for Bid
 RFP - Request for Proposal
 Contract/Agreement

SERVICE/PRODUCT: CAMA Enhancement

VENDOR NAME: Harris Govern

| | | |
|------------------|------------------------------------|------------------|
| CONTRACT AMOUNT: | Desktop Review | \$80,426 |
| | Advanced Mapping for Field Devices | \$28,013 |
| | Sketch Validation | \$49,575 |
| | Class Calculator for improvements | \$23,175 |
| | TOTAL | \$181,189 |

LOWEST BID/PROPOSAL: Yes
 N/A
 No. If not, why Sole Source

PERIOD COVERED: 2023

REFERENCES: Yes

NUMBER OF BIDS: 0

CURRENT VENDOR: Harris Govern

BUDGETED AMOUNT: Budgeted \$150,000 CAMA Enhancements
Budgeted \$31,189 Technology Improvements

ORIGINATING DEPT.: Information Systems

REVIEWED/APPROVED BY:
Department Director [Signature]
Finance Director [Signature]
Chief Appraiser [Signature]

STAFF SUMMARY SHEET

ISSUE: CAMA Program Enhancement Expenditure

The board of directors may discuss and/or vote to authorize the following expenditure for CAMA program enhancements.

The following items have been requested by the appraisal staff to increase the efficiency and effectiveness of field work data collection and analysis. These expenditures will be covered by specific line items in the 2023 budget as outlined below.

| Item | Initial Cost | |
|------------------------------------|------------------|---------|
| Desktop Review | \$80,426 | |
| Advanced Mapping for Field Devices | \$28,013 | |
| Sketch Validation | \$49,575 | |
| Class Calculator for Improvements | \$23,175 | |
| Total 2023 Cost | \$181,189 | |
| Source of Funds | Amount | Account |
| CAMA Enhancements - Budgeted | \$150,000 | 8795-02 |
| Technology Improvements - Budgeted | \$31,189 | 8775-02 |
| Total | \$181,189 | |

STAFF SUMMARY SHEET

ISSUE: Reports

The board of directors will receive the following reports:

1. Appraisal Review Board Chair
2. Taxpayer Liaison

Jennifer Rodriguez

From: Tax Payer. Liaison
Sent: Thursday, September 7, 2023 1:34 PM
To: Jennifer Rodriguez
Subject: TPL Reports Calendar
Attachments: TPL Reports Calendar.ics

TPL Reports Calendar

Thursday, June 15, 2023 – Thursday, September 7, 2023

Time zone: (UTC-06:00) Central Time (US & Canada)

(Adjusted for Daylight Saving Time)

June 2023

Su Mo Tu We Th Fr Sa

| | | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

July 2023

Su Mo Tu We Th Fr Sa

| | | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

August 2023

Su Mo Tu We Th Fr Sa

| | | | | | | |
|-------------------|-------------------|----|--------------------|--------------------|--------------------|-------------------|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

September 2023

Su Mo Tu We Th Fr Sa

| | | | | | | |
|----|----|-------------------|----|----|----|----|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

-
- ▲ [David Norman PID: 1296543, 376424, 494027](#) Thu, Jun 15 to Mon, Jun 26 12:00 AM – 1:30 PM
- [JD Garcia PID: 1283970, 533651, 697530](#) Thu, Jun 15 to Fri, Jun 16 12:00 AM – 4:30 PM
- [J D Garcia PID: 1283970, 533651, 697530](#) Thu, Jun 15 12:00 AM – 10:00 AM
- [Lalita Garcia PID: 460954](#) 12:00 AM – 1:00 PM
-
- ▲ [Samson Defeugaing PID: 1306885](#) Tue, Jun 20 to Mon, Jul 31 8:00 AM – 4:00 PM
-
- ▲ [William Bunker PID: 1301466](#) Wed, Jun 21 8:30 AM – 9:30 AM

| | | |
|--|----------------------------|---------------------|
| ▲ Steven Williams PID: 108088 | Thu, Jun 22 to Mon, Jun 26 | 8:30 AM – 10:00 AM |
| Steve Williams PID: 108088 | Thu, Jun 22 to Fri, Jun 23 | 3:30 PM – 8:30 AM |
| ▲ 300 Main Ave LLC PID: 1394261 | Fri, Jun 23 to Mon, Jun 26 | 8:00 AM – 3:30 PM |
| Victor Grant PID: | Fri, Jun 23 to Mon, Jun 26 | 11:30 AM – 10:00 AM |
| John Farrow PID: 736203 | Fri, Jun 23 to Fri, Jun 30 | 3:30 PM – 12:00 PM |
| ▲ Michael Silberstein PID: 1238536, 1040885, 1297917, 1040264, 140263, 1002648 | Mon, Jun 26 to Mon, Jul 17 | 8:00 AM – 9:30 AM |
| ▲ Michael Silberstein PID: 734160 | Mon, Jul 10 to Wed, Jul 19 | 12:00 PM – 4:30 PM |
| ▲ Ron Little PID: 638344 | Wed, Jul 12 to Wed, Jul 19 | 9:00 AM – 10:00 AM |
| ▲ INK Properties LLC PID: 1118546, 1285792, 498176 | Mon, Jul 17 to Wed, Jul 19 | 8:30 AM – 10:00 AM |
| ▲ Niebergall Living Trust PID: 638250 | Thu, Jul 27 to Mon, Jul 31 | At 8:00 AM |
| ▲ GEMCO Briggs Ranch LLC PID: 1395306, 1395303, 139535314, 1395304, 1395305 | Thu, Aug 3 | 2:30 PM – 3:30 PM |
| ▲ Arthur Hardway PID: 1291769 | Fri, Aug 4 to Mon, Aug 7 | 1:00 PM – 9:30 AM |
| ▲ Arthur Hardway PID: 1291769 | Mon, Aug 7 | 8:00 AM – 10:00 AM |
| ▲ Darrell Drouillard PID: 309736 | Wed, Aug 16 to Thu, Aug 17 | 8:00 AM – 8:30 AM |
| Foley Family Trust PID: 1087396 | | 11:00 AM – 11:30 AM |
| ▲ Barbar Collins PID: 110734, 1229332, 174331, 172031, 692871 | Thu, Aug 17 | 2:00 PM – 5:00 PM |
| Azio Holding PID: 234212 | | 3:30 PM – 4:30 PM |
| ▲ Michael Casseb PID: 355932 | Fri, Aug 18 | 8:00 AM – 10:00 AM |
| Pedro C. Herrera | | 10:00 AM – 11:30 AM |
| ▲ Juana Cantu PID: 151174 | Wed, Aug 23 | 9:00 AM – 2:00 PM |
| Roger Trevino PID: 378733 | | 10:30 AM – 12:30 PM |

- ▲ [Moghtader Kiyomars & Aalae](#) Tue, Sep 5 9:30 AM – 11:00 AM
[Nahid Badri PID: 1142030](#)
- [Van Dyke R Anne & Richard A](#) 10:00 AM – 11:00 AM
[PID: 459786 & 459794](#)

Details

Thursday, June 15, 2023

▲ **Time** 12:00 AM – 10:00 AM
Subject J D Garcia PID: 1283970, 533651, 697530
 REQUEST TYPE: INFORMATION
 We would like to have the three parcels from 6/23/2023 to 6/20/2023

ACTION TAKEN:
 I gave this to the ARB Chair. The request was granted

OUTCOME:
 The taxpayer was pleased

▲ **Time** 12:00 AM – 1:00 PM
Subject Lalita Garcia PID: 460954
 REQUEST TYPE: COMPLAINT
 Covid effected the process of will and filing of documents. The panel denied 25.25.C because taxes were not paid. Tried to pay back taxes.

ACTION TAKEN:
 Called Roy Cooper. When her mom died, the property was willed 1 house to her sister and the other one was willed to her. She wanted the property split as well as the taxes for both properties.

OUTCOME:
 The tax bill of 2021-2022 will be split between both properties

▲ **Time** 6/15/2023 12:00 AM – 6/16/2023 4:30 PM
Subject JD Garcia PID: 1283970, 533651, 697530
 REQUEST TYPE: INFORMATION
 Askes the ARB Chair to reschedule three PID's for 6/20/23

ACTION TAKEN:
 I passed the email information to the ARB Chair.

OUTCOME:
 The ARB Chair granted the hearings for the day requested.

▲ **Time** 6/15/2023 :12:00 AM – 6/26/2023 1:30 PM
Subject David Norman PID: 1296543, 376424, 494027
 REQUEST TYPE: INFORMATIVE
 I will be at a funeral of my in law next Monday afternoon so I ask to have the three PIDs rescheduled for June 26, 2023 at 1:30

ACTION TAKEN:
 I passed this request on to the ARB Chair and she had the following PIDs rescheduled for June 26, 2023 at 1:30.

1296543
376424
494027

OUTCOME:
The taxpayer was satisfied.

Tuesday, June 20, 2023

- ▲ **Time** 6/20/2023 8:00 AM – 7/31/2023 4:00 PM
Subject Samson Defeugaing PID: 1306885
REQUEST TYPE: COMPLAINT
I MISSED MY REQUEST HEARING BECAUSE I DIDN'T KNOW WHAT TO EXPECT OR DO. THE LACK OF COMMUNICATION REGARDING THE HEARING DATE & TIME HAS PLACED ME AT A DISADVANTAGE.
- ACTION TAKEN:
After receiving a call from the Tax payer, I contacted the ARB Chair. I explained the situation. I had the Tax Payer fill out an ARB Chair's Review and gave him the ARB Chair's email address to send his explanation to.
- OUTCOME:
The tax payer was granted another hearing
-

Wednesday, June 21, 2023

- ▲ **Time** 8:30 AM – 9:30 AM
Subject William Bunker PID: 1301466
REQUEST TYPE: INFORMATIVE
I request a copy of the recording of my hearing from the Appraisal Review Board PID: 1301466
- ACTION TAKEN:
I turned this over to open records.
- OUTCOME:
Taxpayer filled out the correct paper work and received a copy of the hearing
-

Thursday, June 22, 2023

- ▲ **Time** 6/22/2023 8:30 AM – 6/26/2023 10:00 AM
Subject Steven Williams PID: 108088
REQUEST TYPE: INFORMATION
Taxpayer request that PID: 108088 be opened.
- ACTION TAKEN:
Gave request to the ARB Chair who had the PID opened
- OUTCOME:
The customer was granted a hearing
-
- ▲ **Time** 6/22/2023 3:30 PM – 6/23/2023 8:30 AM
Subject Steve Williams PID: 108088
REQUEST TYPE: RESCHEDULE
The tax payer is requesting that PID: 108088 be rescheduled.
- ACTION TAKEN:

I forwarded the request to the ARB Chair.

OUTCOME:

The ARB Chair granted the reschedule of that PID.

Friday, June 23, 2023

▲ **Time** 6/23/2023 8:00 AM – 6/26/2023 3:30 PM
Subject 300 Main Ave LLC PID: 1394261
REQUEST TYPE: COMPLAINT
ADJUSTMENT TO LAND ALLOCATION MADE PER ARB CHAIR REQUEST;
FULL VALUE REMAINS AT 32,975,116 AS DECIDED BY ARB PANEL///SJY
I received a call from the appraiser stating that it is the appraiser's
duty to adjust the Land allocation, not the ARB.

ACTION TAKEN:

I talked with the ARB Chair, informed her what that panel chair is
doing and I also talked with the director of commercial who printed
out the TAX Code stating the change, and she spoke with her panel
chair about not adjusting the land allocation because it is not his job
and it is also a part of the ARB training to let the Appraiser assign the
land allocation.

OUTCOM:

The District appraiser went back and reallocated the Land.

▲ **Time** 6/23/2023 11:30 AM – 6/26/2023 10:00 AM
Subject Victor Grant PID:
REQUEST TYPE: COMPLAINT
Appeal filed Jan 26, 2023. Hearing notice printed by ARB May 22,
2023. USPS put yellow sticker on envelope and forwarded to Altus
Group & Keller Office on June 15, 2023. Letter received on June 20,
2023. Hearing date was June 13, 2023. Asking to have appeal
reinstated.

ACTION TAKEN:

I spoke with the ARB Chair. She granted the hearing.

OUTCOME:

The taxpayer was satisfied

▲ **Time** 6/23/2023 3:30 PM – 6/30/2023 12:00 PM
Subject John Farrow PID: 736203
REQUEST TYPE: COMPLAINT
I had a formal hearing today and I feel it was handled inappropriately.

ACTION TAKEN:

I listened to the audio and came to the conclusion that the hearing by
Panel F was not conducted in a fair manner. I then talked with the ARB
Chair, had her listen to the audio and I recommended that the Tax
Payer get another hearing.

OUTCOME:

Another hearing was granted and the tax payer felt that he was
listened to .

Monday, June 26, 2023

▲ **Time** 6/26/2023 8:00 AM – 7/17/2023 9:30 AM
Subject Michael Silberstein PID: 1238536, 1040885, 1297917, 1040264, 140263, 1002648
REQUEST TYPE: RESCHEDULE
I am asking for a reschedule of the above accounts to be on the same day because I have court dates on the they are scheduled to be heard,

ACTION TAKEN:
I passed the email to the Director of Information management.

OUTCOME:
The hearing were scheduled on the 20th of July in the afternoon.

Monday, July 10, 2023

▲ **Time** 7/10/2023 12:00 PM – 7/19/2023 4:30 PM
Subject Michael Silberstein PID: 734160
REQUEST TYPE: REQUESTIN RESCHEDULE
I received an email from the taxpayer requesting a reschedule.

ACTION TAKEN:
I forwarded the message to the ARB Chair.

OUTCOME:
The ARB Chair granted the hearing.

Wednesday, July 12, 2023

▲ **Time** 7/12/2023 9:00 AM – 7/19/2023 10:00 AM
Subject Ron Little PID: 638344
REQUEST TYPE:
REOPENED PER AGENT INACTIVATED IN ERROR // AM
1ST RESCHD NATIONAL REALTY CONSULTANTS HAS CONFLICT W/FORT BEND CAD, MAILED NEW NOTICE // AM
30 total accounts protested. OVER MARKET and UNEQUAL protest. National Realty Consultants. We request evidence at least 14 days before the hearing. We request an informal conference with the Appraisal District. We request an ARB hearing by video conference, if available, otherwise by telephone conference.

ACTION TAKEN:
Lessoned to the complaint of the Tax Payer. Reviewed his files.

OUTCOME:
there was an error the agent showed the paperwork showing that he was still active on the account. The Tax Payer was granted another hearing

Monday, July 17, 2023

▲ **Time** 7/17/2023 8:30 AM – 7/19/2023 10:00 AM
Subject INK Properties LLC PID: 1118546, 1285792, 498176
REQUEST TYPE: COMPLAINT
I never receive a notice, only to find out that my hearings were closed as a no show.

ACTION TAKEN:
I checked his files for the hearings. I went to commercial director and asked the status of these PID's.

OUTCOME:

There was an error in the files and as a result, rescheduled for an informal hearing.

Thursday, July 27, 2023

▲ **Time** 7/27/2023 8:00 AM – 7/31/2023 8:00 AM

Subject Niebergall Living Trust PID: 638250

REQUEST TYPE: COMPLAINT

I was not given a fair hearing and would like for my PID: 638250 be reopened

ACTION TAKEN:

I listened to the complaint from the tax payer, I listened to the Supervisor of the residential department . I talked with the ARB Chair about the complaint.

OUTCOME:

The ARB Chair reopened the hearing and talked with the panel who handled that hearing

Thursday, August 3, 2023

▲ **Time** 2:30 PM – 3:30 PM

Subject GEMCO Briggs Ranch LLC PID: 1395306,1395303, 139535314, 1395304, 1395305

REQUEST TYPE: INFORMATION

I am wondering about the status of the following PID's : 1395306, 1395303, 1395314, 1395304, 1395305.

ACTION TAKEN:

I looked up the PID's and found they were had groups codes: (GIS-N23, QC-GIS) and I also checked to see if they were scheduled a hearing date. I then went to the commercial department and asked about the codes.

OUTCOME:

These five hearings were on hold. A value and agreement has not been assigned . Once assigned a notice will go out to the tax payer.

Friday, August 4, 2023

▲ **Time** 8/4/2023 1:00 PM – 8/7/2023 9:30 AM

Subject Arthur Hardway PID: 1291769

REQUEST TYPE: COMPLAINT

I didn't complete my hearing because the panel chair presented a less than fair attitude when trying to ask my questions. I would like to have my hearing reopened

ACTION TAKEN:

After listening to the tax payer's complaint and speaking with the appraiser I recommended he have a fair hearing. I talked to the ARB Chair

OUTCOME:

The tax payer's hearing was reopened.

Monday, August 7, 2023

▲ **Time** 8:00 AM – 10:00 AM
Subject Arthur Hardway PID: 1291769
REQUEST TYPE: COMPLAINT
I received a call from the taxpayer stating that he did not feel certain about the judgement of the panel. They were rude and calculated. I request another hearing please.

ACTION TAKEN:
I spoke with the appraiser after speaking with the taxpayer and I understand why he is asking for a reschedule.

OUTCOME:
The Tax Payer was given another hearing.

Wednesday, August 16, 2023

▲ **Time** 8/16/2023 8:00 AM – 8/17/2023 8:30 AM
Subject Darrell Drouillard PID: 309736
REQUEST TYPE: COMPLAINT
Four months ago I sent in paperwork to upgrade my disability and it is now August and it hasn't been changed.

ACTION TAKEN:
I talked to the veteran and asked if he could send me a copy of what he gave to customer service. He sent this to me and I took the paperwork to customer service and asked if they would please update this four month old request.

OUTCOME:
The exemption update was completed and updated in the system. The veteran is satisfied. This request is now closed

▲ **Time** 11:00 AM – 11:30 AM
Subject Foley Family Trust PID: 1087396
REQUEST TYPE: COMPLAINT/RESCHEDULE
Ms. Foley states she received unfair treatments. Her neighbors received between \$460.000 & \$465.000. She explained her evidence and about the water leak from the 20th floor. She states that she would like to have a fair hearing based on what her neighbors received.

ACTION TAKEN:
I spoke with Ms. Foley several times about her hearing. I even brought it up to the residential supervisor who looked into this matter. I received information that the district couldn't do anything because the taxpayer allowed the panel to make a value change to her property. I called Ms. Foley and mentioned this to her. I told her that since it was the ARB who gave the value change it would be up to the ARB Chair to reschedule a hearing. I then filled out the ARB Chair Review form. I gave it to the ARB Chair. I informed her that it is the ARB Chair who could grant or deny another hearing. She understood. I told her that I would let her know what the ARB Chair decides.

OUTCOME:
The ARB Chair is out because she is on COVID leave. As soon as she returns I will close out this PID

Thursday, August 17, 2023

▲ **Time** 2:00 PM – 5:00 PM
Subject Barbar Collins PID: 110734, 1229332, 174331, 172031, 692871
REQUEST TYPE: RESCHEDULE
Please reopen ID# 174331 due to taxpayer had health travel issues and confusion over the hearing dates. Please consolidate all hearings for which Michael Beranger's the AOA. 172031 & 692871 are still open & 110734 is originally scheduled for 8/21/23 & 174331 .

ACTION TAKEN:
I had the agent fill out an ARB Chair's Review stating his reason for a reschedule. I gave it to the Vice Chair who signed the form agreeing to reschedule. I then went to CS to ask if they would reopen all PID's mentioned above. They did and scheduled them for 8/21/23

OUTCOME:
I informed the agent of the scheduled date and he was pleased. This case is closed.

▲ **Time** 3:30 PM – 4:30 PM
Subject Azio Holding PID: 234212
REQUEST TYPE: RESCHEDULE
I am requesting a new date for my hearing from tomorrow to September 27, 2023 at 1:00

ACTION TAKEN:
I listened to the tax payer I then brought the paper work to customer service and they changed the date to September 27th at 1:00

OUTCOME:
The customer was satisfied. This case is closed.

Friday, August 18, 2023

▲ **Time** 8:00 AM – 10:00 AM
Subject Michael Casseb PID: 355932
REQUEST TYPE: COMPLAINT
First of all, no Notice of Protest Hearing was delivered either to the property owner or the Agent in clear violation of Section 41.411 of the Texas Property Tax Code. Notwithstanding this , in checking on the status of the property, we ascertained that there had been an increase and filed a Protest. The Agent then received notice of a hearing which conflicted with a hearing on seven other properties in another county and accordingly requested, pursuant to Section 41.45 of the Texas Property Tax Code, that the hearing be postponed to a different date as permitted in Section 41.45

Not withstanding this , no hearing has been rescheduled and in fact, the Agent has been told that he was a "no show" and that the matter has been dropped. However, the Agent has now received the attached message indicating mishandling of the request for postponement. This fails to comply with Section 41.411 fo the Texas Property Tax Code which states that a property owner is entitled to protest before the Appraisal Review Board. The failure of the Chief Appraiser to provide or deliver any notice which the property owner is entitled is not discretionary.

ACTION TAKEN:

I read the complaint, I called the agent, I listened to his concerns, I the went to Customer service and asked about the status of this PID: 355932. I was told that the ARB Chair did reopen this hearing and there was a no show. I asked the Vice Chair for his signature to reopen this hearing and he signed the sheet.

OUTCOME:

I called the agent to let him know the hearing was scheduled for August 22, 2023 at 10:00. This case is closed.



Time 10:00 AM – 11:30 AM

Subject Pedro C. Herrera

REQUEST TYPE: COMPLAINT

My hearing was unfair. I gave my evidence to be loaded by the receptionist and my evidence was not there when I had my hearing. I felt the process went too fast and I just didn't understand the process how the appraiser compared the comps that was sent to me in the mail. I would appreciate some help.

ACTION TAKEN:

I listened to the taxpayer's concern, I checked to see if his evidence was there and it wasn't. I then helped him fill out an ARB Chair's Request form. I then brought it to the Vice chair and explained the situation.

OUTCOME:

The Vice chair signed the form allowing the PID to be rescheduled. I then took the form to CS and asked if they would reschedule and they did. I then sat down with the taxpayer and walked him through the process of understanding how to read the comps that he received from the district. The taxpayer was pleased. This case is closed

Wednesday, August 23, 2023



Time 9:00 AM – 2:00 PM

Subject Juana Cantu PID: 151174

REQUEST TYPE: Information

I would like to have an informal before my formal date. When would that take place?

ACTION TAKEN:

I talked with the taxpayer to get the correct PID #, I went to Customer service and asked.

OUTCOME:

Customer service gave the date and time of the informal: September 26, 2023. I sent a copy of the confirmed appointment to Ms. Cantu.



Time 10:30 AM – 12:30 PM

Subject Roger Trevino PID: 378733

REQUEST TYPE: INFORMAL SETTLEMENT AGREEMENT

Mr. Trevino had a hearing and was concerned if what he agreed on was a fair value.

ACTION TAKEN:

I sat and listened to Mr. Trevino. I looked up both PIDs that he was

concerned about. I explained to him that the district did an great job the market value on his property. He then agreed to sign the settlement agreement. I then called Mr. Allen letting him know that I needed a district representative to sign the agreement. I gave the representative a copy and I gave Mr. Trevino a copy.

OUTCOME:

Mr. Trevino was satisfied . this case is closed

Tuesday, September 5, 2023



Time 9:30 AM – 11:00 AM

Subject Moghtader Kiyomars & Aalae Nahid Badri PID: 1142030

REQUEST TYPE: Request for Binding Arbitration

The tax payer came in and asked for assistance in filling out a binding arbitration form.

ACTION TAKEN:

I sat down with Mr. Moghtder and helped him fill out the form.

OUTCOME:

The taxpayer was satisfied. This case is closed



Time 10:00 AM – 11:00 AM

Subject Van Dyke R Anne & Richard A PID: 459786 & 459794

REQUEST TYPE: RESCHEDULE

The day of my hearing there was a grass fire and I was not able to be there on time. I am asking for a reschedule.

ACTION TAKEN:

I listened to the customer and presented the information to the ARB Chair. This is considered a Good Cause case.

OUTCOME:

The ARB Chair granted a reschedule for PID: 459786 and 459794 The date for the hearing will take place on October 3, 2023 at 8:30 This case is closed.

Thank you,
Bexar Appraisal District
L. CHRIS WHITE
TAXPAYER LIAISON OFFICER
Office: 210-242-2510
Fax: 210-242-2454



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, Section 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 the section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the Board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee. The board of directors may discuss and/or continue the process of hiring a new chief appraiser.
4. Section 551.076 Deliberations regarding security devices.

STAFF SUMMARY SHEET

ISSUE: Executive Session

The board of directors may consider and act upon any item discussed in closed Executive Session.

STAFF SUMMARY SHEET

ISSUE: Chief appraiser's report

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

1. Financial Condition

- a. Funds investment report through July, 2023
- b. Statement of revenues and expenses through July 31, 2023
- c. Designated cash funds report through July 31, 2023

2. Appraisal Records

- a. Presentation of appraisal roll report for the second quarter of the 2023 tax year as authorized by Section 25.252(b), Texas Property Tax Code.
- b. The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.

3. District Operations

- a. As required by Government Code Section 2054.5191, the chief appraiser will update the board on the district staff's completion of a cybersecurity training program.
- b. The chief appraiser will brief the board on the implementation of Section 6.0301 of the Texas Property Tax Code and its impact on the board of directors.

4. Community Outreach

The board of directors will receive a report regarding speaking engagements the district has recently participated in.

BEXAR APPRAISAL DISTRICT
Funds Investment Report
6/30/2023

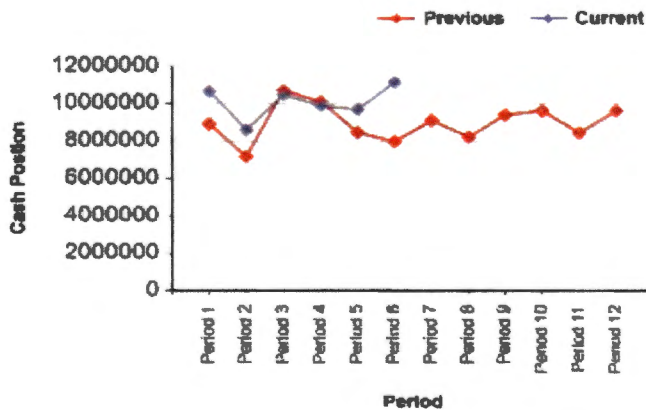
| | | | | |
|-----------------------------|-----------|----------------------|------------------------------|---------------------------|
| Cash - Operating Account | \$ | 2,059,684.15 | <u>% RATE</u> | 0% |
| | \$ | 9,076,247.27 | | 3.12% |
| Total Deposits | \$ | 11,135,931.42 | | |
| Pledged Collateral: | | | | |
| FDIC | \$ | 250,000.00 | Year-To-Date Interest Earned | \$ 101,519.53 |
| FMV | \$ | 11,873,883.19 | | |
| Total Collateral | \$ | 12,123,883.19 | | |
| Collateral Over (Under) | \$ | 987,951.77 | 107% FMV Less FDIC | per investment Policy |

| Other Rate Comparisons | |
|------------------------|---------------|
| TexPool | 90 day T-Bill |
| 5.05% | 5.08% |

Cash Position

| This Period | Current | Previous | Change | % Change |
|---------------------------|------------------|-----------------|-----------------|----------|
| vs. Last Period | \$ 11,135,931.00 | \$ 9,674,527.00 | \$ 1,461,404.00 | 15.11% |
| vs. This Period Last Year | \$ 11,135,931.00 | \$ 7,982,303.00 | \$ 3,153,628.00 | 39.51% |

Cash Position Detail

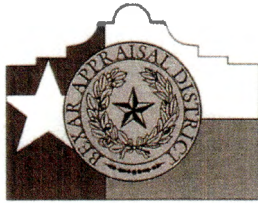


Signed by: 
Investment Officer for Bexar Appraisal District

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

Most recent 10 hour training course completed:

August 2022 with TML



Bexar Appraisal District

Balance Sheet

As of 6/30/2023

| | <u>April</u> | <u>May</u> | <u>June</u> |
|--|------------------------|------------------------|------------------------|
| ASSETS | | | |
| Cash and Short Term Investments | \$9,887,351.86 | \$9,674,526.81 | \$11,135,931.42 |
| Accounts Receivable | 1,444,350.00 | 2,995.00 | 1,921,226.00 |
| Prepaid Expenses | 21,831.81 | 21,831.81 | 21,831.81 |
| Total Current Assets | 11,353,533.67 | 9,699,353.62 | 13,078,989.23 |
| General Fixed Assets | 4,489,423.66 | 4,489,423.66 | 4,489,423.66 |
| Fixed Assets-Building | 5,749,539.13 | 5,749,539.13 | 5,749,539.13 |
| Non-Current Portion Sick & Vacation | 1,237,765.21 | 1,237,765.21 | 1,237,765.21 |
| Total Non- Current Assets | 11,476,728.00 | 11,476,728.00 | 11,476,728.00 |
| Total Assets | 22,830,261.67 | 21,176,081.62 | 24,555,717.23 |
| LIABILITIES | | | |
| Accounts Payable | 212,734.80 | 221,278.89 | 222,432.74 |
| Total Current Liabilities | 212,734.80 | 221,278.89 | 222,432.74 |
| Non-Current Sick & Vacation Accrual | 1,237,765.21 | 1,237,765.21 | 1,237,765.21 |
| Total Liabilities | 1,450,500.01 | 1,459,044.10 | 1,460,197.95 |
| Equity | | | |
| Investment in Fixed Assets-Building | 5,749,539.13 | 5,749,539.13 | 5,749,539.13 |
| Investment in Fixed Assets | 4,489,423.66 | 4,489,423.66 | 4,489,423.66 |
| General Restricted Reserve Fund | 3,323,000.00 | 3,323,000.00 | 3,323,000.00 |
| Designated - Digital Orthophotography | 100,000.00 | 100,000.00 | 100,000.00 |
| Designated - Litigation Expenses | 500,000.00 | 500,000.00 | 500,000.00 |
| Designated - Retirement Funding | 354,999.00 | 354,999.00 | 354,999.00 |
| Designated - Technology Reserve | 175,000.00 | 175,000.00 | 175,000.00 |
| Designated - Homestead Audit/ Outreach | 220,000.00 | 220,000.00 | 220,000.00 |
| Designated - Building Upgrades | 143,630.00 | 143,630.00 | 143,630.00 |
| Designated - Roof Reserve | 105,214.00 | 105,214.00 | 105,214.00 |
| Reserved for Building - Capital | 900,000.00 | 900,000.00 | 900,000.00 |
| Reserved for COLA Retention | 96,891.28 | 96,891.28 | 96,891.28 |
| Unreserved Funds | 485,362.66 | 485,362.66 | 0.00 |
| Net Profit/(Loss) | 4,723,091.42 | 3,060,367.28 | 6,924,211.70 |
| Total Equity | 21,366,151.15 | 19,703,427.01 | 23,081,908.77 |
| Total Liabilities and Equity | \$22,816,651.16 | \$21,162,471.11 | \$24,542,106.72 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2023

| | <u>2023</u> <u>BUDGET</u> | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>YTD</u> <u>%</u> | <u>(OVER)</u> <u>UNDER</u> |
|----------------------------------|------------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------|
| <u>TAXING UNITS</u> | | | | | |
| Alamo Community College District | \$1,515,376 | \$378,844 | \$1,136,532 | (75%) | \$378,844 |
| City of Alamo Heights | 36,787 | 9,197 | 27,591 | (75%) | 9,196 |
| Alamo Heights ISD | 434,402 | 108,600 | 325,800 | (75%) | 108,602 |
| City of Balcones Heights | 9,025 | 2,256 | 6,768 | (75%) | 2,257 |
| Bexar County | 2,580,566 | 645,142 | 1,935,426 | (75%) | 645,140 |
| Bexar County Emer Serv Dist#1 | 7,608 | 1,902 | 5,706 | (75%) | 1,902 |
| Bexar County Emer Serv Dist#2 | 59,941 | 14,985 | 44,955 | (75%) | 14,986 |
| Bexar County Emer Serv Dist#3 | 32,652 | 8,163 | 24,489 | (75%) | 8,163 |
| Bexar County Emer Serv Dist#5 | 13,869 | 3,467 | 10,401 | (75%) | 3,468 |
| Bexar County Emer Serv Dist#6 | 6,545 | 1,636 | 4,908 | (75%) | 1,637 |
| Bexar County Flood | 225,234 | 56,309 | 168,927 | (75%) | 56,307 |
| Bexar County Emer Serv Dist#7 | 24,666 | 6,167 | 18,501 | (75%) | 6,165 |
| Bexar County Emer Serv Dist#8 | 7,891 | 1,973 | 5,919 | (75%) | 1,972 |
| Bexar County Emer Serv Dist#4 | 10,608 | 2,652 | 7,956 | (75%) | 2,652 |
| Bexar County Emer Serv Dist#10 | 10,136 | 2,534 | 7,602 | (75%) | 2,534 |
| Boerne ISD | 179,398 | 44,850 | 134,550 | (75%) | 44,848 |
| Bexar County Emer Serv Dist#11 | 9,403 | 2,351 | 7,053 | (75%) | 2,350 |
| Bexar County Emer Serv Dist#12 | 6,403 | 1,601 | 4,803 | (75%) | 1,600 |
| City of Castle Hills | 20,012 | 5,003 | 15,009 | (75%) | 5,003 |
| City of China Grove | 1,701 | 425 | 1,275 | (75%) | 426 |
| Cibolo Canyon | 34,164 | 8,541 | 25,623 | (75%) | 8,541 |
| Comal ISD | 216,823 | 54,206 | 162,618 | (75%) | 54,205 |
| City of Converse | 45,340 | 11,335 | 34,005 | (75%) | 11,335 |
| Crosswinds at South Lake SID | 2,575 | 644 | 1,932 | (75%) | 643 |
| East Central ISD | 332,736 | 83,184 | 249,552 | (75%) | 83,184 |
| Edgewood ISD | 118,370 | 29,593 | 88,779 | (75%) | 29,591 |
| City of Elmendorf | 3,804 | 951 | 2,853 | (75%) | 951 |
| City of Fair Oaks Ranch | 21,146 | 5,286 | 15,858 | (75%) | 5,288 |
| Floresville ISD | 145 | 35 | 105 | (72%) | 40 |
| City of Grey Forest | 284 | 71 | 213 | (75%) | 71 |
| Harlandale ISD | 170,089 | 42,522 | 127,566 | (75%) | 42,523 |
| City of Helotes | 21,406 | 5,351 | 16,053 | (75%) | 5,353 |
| Hill Country Village | 2,930 | 732 | 2,196 | (75%) | 734 |
| Town of Hollywood Park | 15,924 | 3,981 | 11,943 | (75%) | 3,981 |
| Judson ISD | 818,172 | 204,543 | 613,629 | (75%) | 204,543 |
| City of Kirby | 15,003 | 3,751 | 11,253 | (75%) | 3,750 |
| City of Leon Valley | 28,825 | 7,206 | 21,618 | (75%) | 7,207 |
| City of Live Oak | 34,495 | 8,624 | 25,872 | (75%) | 8,623 |
| City of Lytle | 24 | 6 | 18 | (75%) | 6 |
| Medina Valley ISD | 137,437 | 34,359 | 103,077 | (75%) | 34,360 |
| Northeast ISD | 2,829,168 | 707,292 | 2,121,876 | (75%) | 707,292 |
| Northside ISD | 4,184,495 | 1,046,124 | 3,138,372 | (75%) | 1,046,123 |
| City of Olmos Park | 16,184 | 4,046 | 12,138 | (75%) | 4,046 |
| City of San Antonio | 3,595,999 | 899,000 | 2,697,000 | (75%) | 898,999 |
| San Antonio ISD | 1,700,303 | 425,076 | 1,275,228 | (75%) | 425,075 |
| San Antonio MUD #1 | 1,512 | 378 | 1,134 | (75%) | 378 |
| San Antonio River Authority | 195,772 | 48,943 | 146,829 | (75%) | 48,943 |
| City of Sandy Oaks | 2,481 | 620 | 1,860 | (75%) | 621 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2023

| | <u>2023</u> <u>BUDGET</u> | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>YTD</u> <u>%</u> | <u>(OVER)</u> <u>UNDER</u> |
|--------------------------------------|------------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------|
| City of Schertz | 14,034 | 3,509 | 10,527 | (75%) | 3,507 |
| Schertz-Cibolo-Univ City ISD | 77,614 | 19,404 | 58,212 | (75%) | 19,402 |
| City of Selma | 9,025 | 2,256 | 6,768 | (75%) | 2,257 |
| City of Shavano Park | 20,697 | 5,174 | 15,522 | (75%) | 5,175 |
| City of Somerset | 4,253 | 1,063 | 3,189 | (75%) | 1,064 |
| Somerset ISD | 34,472 | 8,618 | 25,854 | (75%) | 8,618 |
| South San Antonio ISD | 156,291 | 39,073 | 117,219 | (75%) | 39,072 |
| Southside ISD | 128,105 | 32,026 | 96,078 | (75%) | 32,027 |
| Southwest ISD | 372,689 | 93,172 | 279,516 | (75%) | 93,173 |
| City of St. Hedwig | 5,103 | 1,276 | 3,828 | (75%) | 1,275 |
| City of Terrell Hills | 31,069 | 7,767 | 23,301 | (75%) | 7,768 |
| Universal City | 47,726 | 11,932 | 35,796 | (75%) | 11,930 |
| University Health System | 2,956,351 | 739,088 | 2,217,264 | (75%) | 739,087 |
| Westside 211 SID | 6,474 | 1,618 | 4,854 | (75%) | 1,620 |
| City of Windcrest | 16,586 | 4,147 | 12,441 | (75%) | 4,145 |
| Stolte Ranch SID | 307 | 77 | 231 | (75%) | 76 |
| Tally Road SID | 189 | 47 | 141 | (75%) | 48 |
| Westpoint SID | 3,946 | 986 | 2,958 | (75%) | 988 |
| Redbird Ranch | 1,654 | 413 | 1,239 | (75%) | 415 |
| Bexar County Emer Serv Dist#9 | 1,630 | 408 | 1,224 | (75%) | 406 |
| Tres Laurels SID | 47 | 12 | 36 | (77%) | 11 |
| Landon Ridge SID | 378 | 95 | 285 | (75%) | 93 |
| Lemon Creek SID | 142 | 35 | 105 | (74%) | 37 |
| Briggs Ranch SID | 189 | 47 | 141 | (75%) | 48 |
| TOTAL TAX UNIT LEVY | 23,626,800 | 5,906,700 | 17,720,100 | 75% | 5,906,700 |
| Other Revenues | 20,000 | 0 | 76,048 | (380%) | (56,048) |
| Other Revenues - Information Systems | 8,000 | 541 | 2,336 | (29%) | 5,664 |
| Interest Revenues | 20,000 | 19,720 | 101,520 | (508%) | (81,520) |
| TOTAL OTHER REVENUES | 48,000 | 20,261 | 179,904 | 375% | (131,903) |
| TOTAL REVENUES COLLECTED | 23,674,800 | 5,926,961 | 17,900,003 | 76% | 5,774,797 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2023

| | <u>2023</u> <u>BUDGET</u> | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>YTD</u> <u>%</u> | <u>(OVER)</u> <u>UNDER</u> |
|--------------------------------------|------------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------|
| <u>OPERATING EXPENDITURES</u> | | | | | |
| Advertising Public Notices | 70,000 | 14,336 | 41,732 | 60% | 28,268 |
| Auto Allowance | 681,240 | 56,421 | 329,070 | 48% | 352,170 |
| Stipend | 32,000 | 1,417 | 8,500 | 27% | 23,500 |
| Copier Costs | 41,913 | 2,104 | 15,601 | 37% | 26,312 |
| Copier, FAX, & Printer Supplies | 52,250 | 5,007 | 22,437 | 43% | 29,813 |
| Employee Recognition/Awards | 45,000 | 0 | 14,847 | 33% | 30,153 |
| Equipment Maintenance | 1,050 | 0 | 0 | 0 | 1,050 |
| Forms Creation | 375,000 | 9,077 | 181,112 | 48% | 193,888 |
| General Insurance | 45,000 | 0 | 41,912 | 93% | 3,088 |
| Map Production & Supplies | 4,550 | 0 | 0 | 0 | 4,550 |
| Mileage Reimbursements | 4,000 | 0 | 398 | 10% | 3,602 |
| Office Building Expense | 250,000 | 17,363 | 134,840 | 54% | 115,160 |
| Offsite Storage | 25,000 | 1,622 | 10,580 | 42% | 14,420 |
| Office Supplies | 85,850 | 6,302 | 50,511 | 59% | 35,339 |
| Postage | 665,000 | 205,392 | 608,062 | 91% | 56,938 |
| Professional Dues | 26,930 | 660 | 11,355 | 42% | 15,575 |
| Publications | 235,535 | 24,668 | 85,689 | 36% | 149,846 |
| Security | 215,000 | 21,827 | 99,695 | 46% | 115,305 |
| Telephone | 76,000 | 3,584 | 34,658 | 46% | 41,342 |
| Training | 232,233 | 4,084 | 99,470 | 43% | 132,763 |
| Utilities | 125,000 | 8,461 | 39,104 | 31% | 85,896 |
| Worker's Compensation | 50,000 | (50) | 37,520 | 75% | 12,480 |
| Contingency | 250,000 | 0 | 250,000 | 100% | 0 |
| TOTAL OPERATING EXPENDITURES | 3,400,551 | 382,275 | 2,117,092 | 59% | 1,471,459 |
| <u>CAPITAL EXPENDITURES</u> | | | | | |
| FURNITURE: | | | | | |
| Executive Services | 1,500 | 4,185 | 4,185 | 279% | (2,685) |
| Information Services | 500 | 0 | 777 | 155% | (277) |
| Geographic Info. Systems | 500 | 0 | 0 | 0 | 500 |
| Customer Info & Assist | 20,000 | 0 | 0 | 0 | 20,000 |
| Residential | 25,000 | 0 | 0 | 0 | 25,000 |
| Commercial | 3,500 | 0 | 0 | 0 | 3,500 |
| Personal Property | 4,500 | 0 | 0 | 0 | 4,500 |
| EQUIPMENT: | | | | | |
| Information Services | 92,000 | 11,338 | 120,718 | 131% | (28,718) |
| CAMA Hardware | 10,000 | 0 | 0 | 0 | 10,000 |
| TOTAL CAPITAL EXPENDITURES | 157,500 | 15,523 | 125,680 | 80% | 31,820 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2023

| | <u>2023</u> <u>BUDGET</u> | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>YTD</u> <u>%</u> | <u>(OVER)</u> <u>UNDER</u> |
|--|------------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------|
| <u>EMPLOYEE EXPENDITURES:</u> | | | | | |
| Salaries, Regular | 11,045,477 | 870,424 | 5,073,187 | 46% | 5,972,290 |
| Salaries, Overtime | 128,000 | 29,648 | 127,597 | 100% | 403 |
| Retirement | 1,944,305 | 154,098 | 970,456 | 50% | 973,849 |
| Payroll Taxes | 30,133 | 39 | 1,227 | 4% | 28,906 |
| Group Medical Insurance | 1,884,701 | 101,953 | 592,532 | 31% | 1,292,169 |
| Life Insurance | 69,388 | (79) | 16,343 | 24% | 53,045 |
| Medicare Taxes | 172,513 | 13,638 | 79,118 | 46% | 93,395 |
| TCDRS Retiree COLA | 275,000 | 0 | 0 | 0 | 275,000 |
| Sick Leave Buy Back Fund | 50,000 | 3,870 | 31,594 | 63% | 18,406 |
| Departure Contingency | 70,000 | 77 | 15,291 | 22% | 54,709 |
| TOTAL EMPLOYEE EXPENDITURES | 15,669,517 | 1,173,668 | 6,907,345 | 44% | 8,762,172 |
| <u>CONTRACT SERVICES:</u> | | | | | |
| Valuation Oil & Gas | 38,000 | 9,467 | 18,933 | 50% | 19,067 |
| Valuation Telecommunications Accounts | 40,000 | 13,525 | 13,525 | 34% | 26,475 |
| Accounting & Auditing | 50,000 | 865 | 36,055 | 72% | 13,945 |
| Legal Services | 1,100,000 | 163,597 | 538,092 | 49% | 561,908 |
| Consulting Studies | 40,000 | 304 | 9,058 | 23% | 30,942 |
| Taxpayer Liasion Officer | 25,000 | 3,820 | 10,172 | 41% | 14,828 |
| Contract Services Contingency | 105,800 | 53,226 | 54,781 | 52% | 51,019 |
| Temporary Services | 138,000 | 14,869 | 75,871 | 55% | 62,129 |
| TOTAL CONTRACT SERV. EXP | 1,536,800 | 259,673 | 756,487 | 49% | 780,313 |
| <u>INFO. SYSTEMS EXPENDITURES</u> | | | | | |
| Leases | 67,800 | 16,682 | 41,255 | 61% | 26,545 |
| Software Maintenance | 400,800 | 10,209 | 299,820 | 75% | 100,980 |
| Hardware Maintenance | 58,800 | 45,354 | 52,810 | 90% | 5,990 |
| IS Supplies | 30,000 | 5,610 | 24,970 | 83% | 5,030 |
| IS Services | 35,600 | 667 | 9,896 | 28% | 25,704 |
| TOTAL INFO. SYSTEMS EXP. | 993,000 | 78,521 | 428,752 | 72% | 164,248 |
| <u>PROJECT EXPENDITURES:</u> | | | | | |
| Aerial Maps | 240,000 | 0 | 3,397 | 1% | 236,603 |
| Homestead Audit /Outreach | 10,000 | 0 | 0 | 0 | 10,000 |
| Field Device Maintenance | 181,007 | 3,832 | 166,035 | 92% | 14,972 |
| Server Infrastructure Upgrade | 100,000 | 0 | 0 | 0 | 100,000 |
| Technology Improvements | 200,000 | 0 | 0 | 0 | 200,000 |
| CAMA Software | 483,000 | 886 | 242,173 | 50% | 240,827 |
| CAMA Enhancements | 150,000 | 0 | 0 | 0 | 150,000 |
| TOTAL PROJECT EXPENDITURES | 1,364,007 | 4,718 | 411,605 | 30% | 952,402 |
| <u>OTHER EXPENDITURES:</u> | | | | | |
| Board of Directors Expenses | 4,000 | 0 | 2,944 | 74% | 1,056 |
| Chief Appraiser Expense | 8,000 | 710 | 4,191 | 52% | 3,809 |
| TOTAL OTHER EXPENDITURES | 12,000 | 710 | 7,135 | 59% | 4,865 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2023

| | <u>2023</u> <u>BUDGET</u> | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>YTD</u> <u>%</u> | <u>(OVER)</u> <u>UNDER</u> |
|-----------------------------------|------------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------|
| <u>A.R.B EXPENDITURES</u> | | | | | |
| Compensation | 600,000 | 108,963 | 164,113 | 27% | 435,888 |
| Training | 6,925 | 0 | 5,450 | 79% | 1,475 |
| Postage | 80,000 | 37,667 | 47,032 | 59% | 32,968 |
| Legal Services | 65,000 | 1,400 | 5,100 | 8% | 59,900 |
| Contingency | 1,500 | 0 | 0 | 0 | 1,500 |
| TOTAL A.R.B EXPENDITURES | 753,425 | 148,029 | 221,695 | 29% | 531,730 |
| TOTAL EXPENDITURES | 23,674,800 | 2,063,117 | 10,975,791 | 46% | 12,699,009 |
| REVENUES OVER EXPENDITURES | 0 | (3,863,844) | (6,924,212) | 0 | 6,924,212 |

BEAR APPRAISAL DISTRICT
STATEMENT OF EXPENDITURES FOR
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)
FOR THE MONTH ENDED June 30, 2023

N-08

| GENERAL RESTRICTED FUND | | | |
|---|------------------------|---------|-----------------|
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 3,323,000.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 3,323,000.00 |
| DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 100,000.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 100,000.00 |
| DESIGNATED - LITIGATION EXPENSES | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 500,000.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 500,000.00 |
| DESIGNATED - BUILDING CAPITAL | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 900,000.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 900,000.00 |
| DESIGNATED - RETIREMENT FUNDING | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 354,999.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 354,999.00 |
| DESIGNATED - TECHNOLOGY RESERVE | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 175,000.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 175,000.00 |
| DESIGNATED - Building Upgrades | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 143,630.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 143,630.00 |
| DESIGNATED - Roof Reserve | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 105,214.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 105,214.00 |
| DESIGNATED - Homestead Exemption/Outreach | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 220,000.00 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 220,000.00 |
| DESIGNATED - COLA Retention | | | |
| DATE | PAYEE | PURPOSE | AMOUNT |
| 30-Jun | Balance Forward | | \$ 96,891.28 |
| | ITEMIZED MONTHLY TOTAL | | - |
| | ITEMIZED YTD TOTAL | | \$ 96,891.28 |

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Six Months Ending 6/30/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|----------------------------------|----------------|----------------|-------------|---------------|---------------|
| <u>TAXING UNITS</u> | | | | | |
| Alamo Community College District | \$1,515,376 | \$1,136,532 | \$918,417 | \$378,844 | \$310,055 |
| City of Alamo Heights | 36,787 | 27,591 | 24,034 | 9,197 | 8,708 |
| Alamo Heights ISD | 434,402 | 325,800 | 293,620 | 108,600 | 96,345 |
| City of Balcones Heights | 9,025 | 6,768 | 5,884 | 2,256 | 1,766 |
| Bexar County | 2,580,566 | 1,935,426 | 1,682,543 | 645,142 | 564,310 |
| Bexar County Emer Serv Dist#1 | 7,608 | 5,706 | 4,050 | 1,902 | 1,428 |
| Bexar County Emer Serv Dist#2 | 59,941 | 44,955 | 36,490 | 14,985 | 13,497 |
| Bexar County Emer Serv Dist#3 | 32,652 | 24,489 | 20,919 | 8,163 | 7,043 |
| Bexar County Emer Serv Dist#5 | 13,869 | 10,401 | 6,345 | 3,467 | 2,470 |
| Bexar County Emer Serv Dist#6 | 6,545 | 4,908 | 3,823 | 1,636 | 1,371 |
| Bexar County Flood | 225,234 | 168,927 | 146,265 | 56,309 | 49,442 |
| Bexar County Emer Serv Dist#7 | 24,666 | 18,501 | 13,937 | 6,167 | 5,271 |
| Bexar County Emer Serv Dist#8 | 7,891 | 5,919 | 4,588 | 1,973 | 1,714 |
| Bexar County Emer Serv Dist#4 | 10,608 | 7,956 | 6,510 | 2,652 | 2,448 |
| Bexar County Emer Serv Dist#10 | 10,136 | 7,602 | 5,336 | 2,534 | 1,924 |
| Boerne ISD | 179,398 | 134,550 | 114,411 | 44,850 | 39,737 |
| Bexar County Emer Serv Dist#11 | 9,403 | 7,053 | 5,217 | 2,351 | 1,905 |
| Bexar County Emer Serv Dist#12 | 6,403 | 4,803 | 3,151 | 1,601 | 1,295 |
| City of Castle Hills | 20,012 | 15,009 | 13,429 | 5,003 | 4,469 |
| City of China Grove | 1,701 | 1,275 | 1,045 | 425 | 377 |
| Cibolo Canyon | 34,164 | 25,623 | 20,643 | 8,541 | 6,651 |
| Comal ISD | 216,823 | 162,618 | 137,849 | 54,206 | 46,817 |
| City of Converse | 45,340 | 34,005 | 29,655 | 11,335 | 10,037 |
| Crosswinds at South Lake SID | 2,575 | 1,932 | 842 | 644 | 454 |
| East Central ISD | 332,736 | 249,552 | 186,470 | 83,184 | 63,045 |
| Edgewood ISD | 118,370 | 88,779 | 75,156 | 29,593 | 24,545 |
| City of Elmendorf | 3,804 | 2,853 | 2,254 | 951 | 814 |
| City of Fair Oaks Ranch | 21,146 | 15,858 | 14,682 | 5,286 | 5,021 |
| Floresville ISD | 145 | 105 | 85 | 35 | 34 |
| City of Grey Forest | 284 | 213 | 178 | 71 | 60 |
| Harlandale ISD | 170,089 | 127,566 | 101,860 | 42,522 | 34,143 |
| City of Helotes | 21,406 | 16,053 | 14,426 | 5,351 | 4,936 |
| Hill Country Village | 2,930 | 2,196 | 1,885 | 732 | 659 |
| Town of Hollywood Park | 15,924 | 11,943 | 10,169 | 3,981 | 3,381 |
| Judson ISD | 818,172 | 613,629 | 509,096 | 204,543 | 172,064 |
| City of Kirby | 15,003 | 11,253 | 9,664 | 3,751 | 3,255 |
| City of Leon Valley | 28,825 | 21,618 | 19,680 | 7,206 | 6,566 |
| City of Live Oak | 34,495 | 25,872 | 21,580 | 8,624 | 6,880 |
| City of Lytle | 24 | 18 | 19 | 6 | 7 |
| Medina Valley ISD | 137,437 | 103,077 | 61,121 | 34,359 | 25,829 |
| Northeast ISD | 2,829,168 | 2,121,876 | 1,901,210 | 707,292 | 618,114 |
| Northside ISD | 4,184,495 | 3,138,372 | 2,764,006 | 1,046,124 | 911,978 |
| City of Olmos Park | 16,184 | 12,138 | 10,206 | 4,046 | 3,318 |
| City of San Antonio | 3,595,999 | 2,697,000 | 2,355,631 | 899,000 | 775,922 |
| San Antonio ISD | 1,700,303 | 1,275,228 | 1,096,927 | 425,076 | 365,786 |
| San Antonio MUD #1 | 1,512 | 1,134 | 1,109 | 378 | 361 |
| San Antonio River Authority | 195,772 | 146,829 | 120,933 | 48,943 | 41,053 |

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Six Months Ending 6/30/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|--------------------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| City of Sandy Oaks | 2,481 | 1,860 | 1,685 | 620 | 597 |
| City of Schertz | 14,034 | 10,527 | 8,429 | 3,509 | 3,065 |
| Schertz-Cibolo-Univ City ISD | 77,614 | 58,212 | 44,090 | 19,404 | 16,700 |
| City of Selma | 9,025 | 6,768 | 5,654 | 2,256 | 1,816 |
| City of Shavano Park | 20,697 | 15,522 | 13,111 | 5,174 | 4,441 |
| City of Somerset | 4,253 | 3,189 | 2,653 | 1,063 | 915 |
| Somerset ISD | 34,472 | 25,854 | 29,414 | 8,618 | 10,510 |
| South San Antonio ISD | 156,291 | 117,219 | 98,808 | 39,073 | 32,193 |
| Southside ISD | 128,105 | 96,078 | 81,054 | 32,026 | 23,608 |
| Southwest ISD | 372,689 | 279,516 | 203,722 | 93,172 | 68,821 |
| City of St. Hedwig | 5,103 | 3,828 | 2,778 | 1,276 | 1,026 |
| City of Terrell Hills | 31,069 | 23,301 | 19,573 | 7,767 | 6,731 |
| Universal City | 47,726 | 35,796 | 31,802 | 11,932 | 10,722 |
| University Health System | 2,956,351 | 2,217,264 | 1,807,749 | 739,088 | 613,462 |
| Westside 211 SID | 6,474 | 4,854 | 2,659 | 1,618 | 1,289 |
| City of Windcrest | 16,586 | 12,441 | 11,403 | 4,147 | 3,755 |
| Clear Water Creek SID | 0 | 0 | 6 | 0 | 2 |
| Gates SID | 0 | 0 | 7 | 0 | 3 |
| Stolte Ranch SID | 307 | 231 | 102 | 77 | 88 |
| Tally Road SID | 189 | 141 | 31 | 47 | 27 |
| Westpoint SID | 3,946 | 2,958 | 439 | 986 | 375 |
| Redbird Ranch | 1,654 | 1,239 | 181 | 413 | 115 |
| Bexar County Emer Serv Dist#9 | 1,630 | 1,224 | 0 | 408 | 0 |
| Tres Laurels SID | 47 | 36 | 0 | 12 | 0 |
| Landon Ridge SID | 378 | 285 | 0 | 95 | 0 |
| Lemon Creek SID | 142 | 105 | 0 | 35 | 0 |
| Briggs Ranch SID | 189 | 141 | 0 | 47 | 0 |
| TOTAL TAX UNIT LEVY | 23,626,800 | 17,720,100 | 15,142,700 | 5,906,700 | 5,047,566 |
| Other Revenues | 20,000 | 76,048 | 83,033 | 0 | 0 |
| Other Revenues - Information Systems | 8,000 | 2,336 | 2,320 | 541 | 290 |
| Interest Revenues | 20,000 | 101,520 | 1,571 | 19,720 | 244 |
| TOTAL OTHER REVENUES | 48,000 | 179,904 | 86,924 | 20,261 | 535 |
| TOTAL REVENUES COLLECTED | 23,674,800 | 17,900,003 | 15,229,625 | 5,926,961 | 5,048,101 |

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Six Months Ending 6/30/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| <u>OPERATING EXPENDITURES</u> | | | | | |
| Advertising Public Notices | 70,000 | 41,732 | 35,609 | 14,336 | 10,828 |
| Auto Allowance | 681,240 | 329,070 | 308,759 | 56,421 | 52,167 |
| Stipend | 32,000 | 8,500 | 7,750 | 1,417 | 1,417 |
| Copier Costs | 41,913 | 15,601 | 19,298 | 2,104 | 4,592 |
| Copier, FAX, & Printer Supplies | 52,250 | 22,437 | 21,559 | 5,007 | 1,977 |
| Employee Recognition/Awards | 45,000 | 14,847 | 23,726 | 0 | 5,990 |
| Equipment Maintenance | 1,050 | 0 | 0 | 0 | 0 |
| Forms Creation | 375,000 | 181,112 | 234,136 | 9,077 | 9,416 |
| General Insurance | 45,000 | 41,912 | 51,292 | 0 | 0 |
| Map Production & Supplies | 4,550 | 0 | 1,754 | 0 | 1,731 |
| Mileage Reimbursements | 4,000 | 398 | 146 | 0 | 24 |
| Office Building Expense | 250,000 | 134,840 | 106,018 | 17,363 | 23,935 |
| Offsite Storage | 25,000 | 10,580 | 6,972 | 1,622 | 1,104 |
| Office Supplies | 85,850 | 50,511 | 37,612 | 6,302 | 8,360 |
| Postage | 665,000 | 608,062 | 590,401 | 205,392 | 205,008 |
| Professional Dues | 26,930 | 11,355 | 9,109 | 660 | 670 |
| Publications | 235,535 | 85,689 | 80,605 | 24,668 | 13,297 |
| Security | 215,000 | 99,695 | 96,284 | 21,827 | 22,360 |
| Telephone | 76,000 | 34,658 | 34,956 | 3,584 | 7,068 |
| Training | 232,233 | 99,470 | 54,645 | 4,084 | 994 |
| Utilities | 125,000 | 39,104 | 43,406 | 8,461 | 11,292 |
| Worker's Compensation | 50,000 | 37,520 | 38,433 | (50) | (50) |
| Contingency | 250,000 | 250,000 | 197,888 | 0 | 0 |
| TOTAL OPERATING EXPENDITURES | <u>3,588,351</u> | <u>2,117,092</u> | <u>2,008,358</u> | <u>382,275</u> | <u>382,179</u> |
| <u>CAPITAL EXPENDITURES</u> | | | | | |
| FURNITURE: | | | | | |
| Executive Services | 1,500 | 4,185 | 271 | 4,185 | 0 |
| Information Services | 500 | 777 | 0 | 0 | 0 |
| Geographic Info. Systems | 500 | 0 | 0 | 0 | 0 |
| Customer Info & Assist | 20,000 | 0 | 0 | 0 | 0 |
| Residential | 25,000 | 0 | 49,463 | 0 | 0 |
| Commercial | 3,500 | 0 | 0 | 0 | 0 |
| Personal Property | 4,500 | 0 | 0 | 0 | 0 |
| EQUIPMENT: | | | | | |
| Information Services | 92,000 | 120,718 | 40,143 | 11,338 | 4,648 |
| CAMA Hardware | 10,000 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | <u>157,500</u> | <u>125,680</u> | <u>89,877</u> | <u>15,523</u> | <u>4,648</u> |

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Six Months Ending 6/30/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|--|-------------------|------------------|------------------|------------------|------------------|
| <u>EMPLOYEE EXPENDITURES:</u> | | | | | |
| Salaries, Regular | 11,045,477 | 5,073,187 | 4,407,648 | 870,424 | 738,859 |
| Salaries, Overtime | 128,000 | 127,597 | 105,703 | 29,648 | 32,661 |
| Retirement | 1,944,305 | 970,456 | 800,198 | 154,098 | 134,204 |
| Payroll Taxes | 30,133 | 1,227 | (2,574) | 39 | 1 |
| Group Medical Insurance | 1,884,701 | 592,532 | 575,061 | 101,953 | 107,931 |
| Life Insurance | 69,388 | 16,343 | 26,779 | (79) | 3,645 |
| Medicare Taxes | 172,513 | 79,118 | 68,717 | 13,638 | 11,726 |
| TCDRS Retiree COLA | 275,000 | 0 | 0 | 0 | 0 |
| Sick Leave Buy Back Fund | 50,000 | 31,594 | 25,092 | 3,870 | 4,341 |
| Departure Contingency | 70,000 | 15,291 | 15,493 | 77 | 0 |
| TOTAL EMPLOYEE EXPENDITURES | 15,669,517 | 6,907,345 | 6,022,117 | 1,173,668 | 1,033,369 |
| <u>CONTRACT SERVICES:</u> | | | | | |
| Valuation Oil & Gas | 38,000 | 18,933 | 18,933 | 9,467 | 0 |
| Valuation Telecommunications Accounts | 40,000 | 13,525 | 13,525 | 13,525 | 0 |
| Accounting & Auditing | 50,000 | 36,055 | 37,457 | 865 | 10,801 |
| Legal Services | 1,100,000 | 538,092 | 369,839 | 163,597 | 81,759 |
| Consulting Studies | 40,000 | 9,058 | 50,156 | 304 | 41,794 |
| Taxpayer Liasion Officer | 25,000 | 10,172 | 4,740 | 3,820 | 1,176 |
| Contract Services Contingency | 105,800 | 54,781 | 5,252 | 53,226 | 29 |
| Temporary Services | 138,000 | 75,871 | 81,929 | 14,869 | 31,802 |
| TOTAL CONTRACT SERV. EXP | 1,536,800 | 756,487 | 581,831 | 259,673 | 107,382 |
| <u>INFO. SYSTEMS EXPENDITURES</u> | | | | | |
| Leases | 67,800 | 41,255 | 10,454 | 16,682 | 1,050 |
| Software Maintenance | 400,800 | 299,820 | 168,466 | 10,209 | 16,407 |
| Hardware Maintenance | 58,800 | 52,810 | 34,864 | 45,354 | 0 |
| IS Supplies | 30,000 | 24,970 | 37,777 | 5,610 | 7,477 |
| IS Services | 35,600 | 9,896 | 22,788 | 667 | 9,026 |
| TOTAL INFO. SYSTEMS EXP. | 593,000 | 428,752 | 174,309 | 78,521 | 33,960 |
| <u>PROJECT EXPENDITURES:</u> | | | | | |
| Aerial Maps | 240,000 | 3,397 | 58,500 | 0 | 0 |
| Homestead Audit /Outreach | 10,000 | 0 | 0 | 0 | 0 |
| Field Device Maintenance | 181,007 | 166,035 | 141,421 | 3,832 | 3,674 |
| Server Infrastructure Upgrade | 100,000 | 0 | 0 | 0 | 0 |
| Technology Improvements | 200,000 | 0 | 71,208 | 0 | 51,012 |
| CAMA Hardware | 0 | 0 | 101,778 | 0 | 0 |
| CAMA Software | 483,000 | 242,173 | 353,082 | 886 | 114,762 |
| CAMA Enhancements | 150,000 | 0 | 0 | 0 | 0 |
| TOTAL PROJECT EXPENDITURES | 1,364,007 | 411,605 | 725,989 | 4,718 | 169,448 |
| <u>OTHER EXPENDITURES:</u> | | | | | |
| Board of Directors Expenses | 4,000 | 2,944 | 1,421 | 0 | 0 |
| Chief Appraiser Expense | 8,000 | 4,191 | 3,758 | 710 | 782 |
| TOTAL OTHER EXPENDITURES | 12,000 | 7,135 | 5,179 | 710 | 782 |

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Six Months Ending 6/30/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|-----------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| <u>A.R.B EXPENDITURES</u> | | | | | |
| Compensation | 600,000 | 164,113 | 72,558 | 108,963 | 23,888 |
| Training | 6,925 | 5,450 | 0 | 0 | 0 |
| Postage | 80,000 | 47,032 | 33,792 | 37,667 | 24,931 |
| Legal Services | 65,000 | 5,100 | 15,331 | 1,400 | 3,400 |
| Contingency | 1,500 | 0 | 0 | 0 | 0 |
| TOTAL A.R.B EXPENDITURES | 753,425 | 221,695 | 121,680 | 148,029 | 52,218 |
| TOTAL EXPENDITURES | 23,674,800 | 10,975,791 | 9,821,381 | 2,063,117 | 1,843,967 |
| REVENUES OVER EXPENDITURES | 0 | (6,924,212) | (5,408,244) | (3,863,844) | (3,204,134) |

BEXAR APPRAISAL DISTRICT
Funds Investment Report
7/31/2023

| | | | | |
|--------------------------|-----------|----------------------|---------------|-------|
| Cash - Operating Account | \$ | 2,084,352.59 | <u>% RATE</u> | 0% |
| | \$ | 9,099,989.72 | | 3.12% |
| Total Deposits | \$ | 11,184,342.31 | | |

| Other Rate Comparisons | |
|------------------------|----------------------|
| <u>TexPool</u> | <u>90 day T-Bill</u> |
| 5.27% | 5.11% |

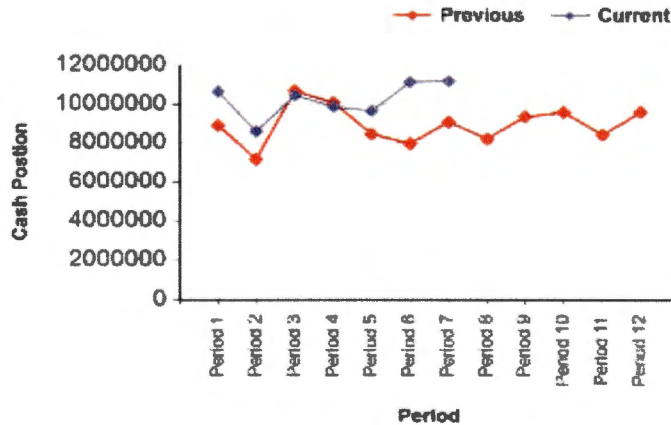
| | | | | | |
|-------------------------|-----------|----------------------|------------------------------|----|------------|
| Pledged Collateral: | | | Year-To-Date Interest Earned | \$ | 125,261.98 |
| FDIC | \$ | 250,000.00 | | | |
| FMV | \$ | 11,808,318.10 | | | |
| Total Collateral | \$ | 12,058,318.10 | | | |

Collateral Over (Under) \$ 873,975.79 106% FMV Less FDIC per investment Policy

Cash Position

| Title Period | Current | Previous | Change | % Change |
|---------------------------|------------------|------------------|-----------------|----------|
| vs. Last Period | \$ 11,184,342.00 | \$ 11,136,931.00 | \$ 47,411.00 | 0.43% |
| vs. This Period Last Year | \$ 11,184,342.00 | \$ 9,090,355.00 | \$ 2,093,987.00 | 23.04% |

Cash Position Detail



Signed by: *Cynthia K...*
 Investment Officer for Bexar Appraisal District

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

Most recent 10 hour training course completed: August 2022 with TML



Bexar Appraisal District
Balance Sheet
 As of 7/31/2023

| | <u>May</u> | <u>June</u> | <u>July</u> |
|--|------------------------|------------------------|------------------------|
| ASSETS | | | |
| Cash and Short Term Investments | \$9,674,526.81 | \$11,135,931.42 | \$11,184,342.31 |
| Accounts Receivable | 2,995.00 | 1,921,226.00 | 44,777.00 |
| Prepaid Expenses | 21,831.81 | 21,831.81 | 21,831.81 |
| Total Current Assets | 9,699,353.62 | 13,078,989.23 | 11,250,951.12 |
| General Fixed Assets | 4,489,423.66 | 4,489,423.66 | 4,489,423.66 |
| Fixed Assets-Building | 5,749,539.13 | 5,749,539.13 | 5,749,539.13 |
| Non-Current Portion Sick & Vacation | 1,237,765.21 | 1,237,765.21 | 1,237,765.21 |
| Total Non- Current Assets | 11,476,728.00 | 11,476,728.00 | 11,476,728.00 |
| Total Assets | 21,176,081.62 | 24,555,717.23 | 22,727,679.12 |
| LIABILITIES | | | |
| Accounts Payable | 221,278.89 | 222,432.74 | 222,005.97 |
| Total Current Liabilities | 221,278.89 | 222,432.74 | 222,005.97 |
| Non-Current Sick & Vacation Accrual | 1,237,765.21 | 1,237,765.21 | 1,237,765.21 |
| Total Liabilities | 1,459,044.10 | 1,460,197.95 | 1,459,771.18 |
| Equity | | | |
| Investment in Fixed Assets-Building | 5,749,539.13 | 5,749,539.13 | 5,749,539.13 |
| Investment in Fixed Assets | 4,489,423.66 | 4,489,423.66 | 4,489,423.66 |
| General Restricted Reserve Fund | 3,323,000.00 | 3,323,000.00 | 3,323,000.00 |
| Designated - Digital Orthophotography | 100,000.00 | 100,000.00 | 100,000.00 |
| Designated - Litigation Expenses | 500,000.00 | 500,000.00 | 500,000.00 |
| Designated - Retirement Funding | 354,999.00 | 354,999.00 | 354,999.00 |
| Designated - Technology Reserve | 175,000.00 | 175,000.00 | 175,000.00 |
| Designated - Homestead Audit/ Outreach | 220,000.00 | 220,000.00 | 220,000.00 |
| Designated - Building Upgrades | 143,630.00 | 143,630.00 | 143,630.00 |
| Designated - Roof Reserve | 105,214.00 | 105,214.00 | 105,214.00 |
| Reserved for Building - Capital | 900,000.00 | 900,000.00 | 900,000.00 |
| Reserved for COLA Retention | 96,891.28 | 96,891.28 | 96,891.28 |
| Unreserved Funds | 485,362.66 | 0.00 | 0.00 |
| Net Profit/(Loss) | 3,060,367.28 | 6,924,211.70 | 5,096,600.36 |
| Total Equity | 19,703,427.01 | 23,081,908.77 | 21,254,297.43 |
| Total Liabilities and Equity | \$21,162,471.11 | \$24,542,106.72 | \$22,714,068.61 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT MONTH | YEAR TO DATE | YTD % | (OVER) UNDER |
|----------------------------------|------------------------|--------------------------|-------------------------|------------------|-------------------------|
| <u>TAXING UNITS</u> | | | | | |
| Alamo Community College District | \$1,515,376 | \$0 | \$1,136,532 | (75%) | \$378,844 |
| City of Alamo Heights | 36,787 | 0 | 27,591 | (75%) | 9,196 |
| Alamo Heights ISD | 434,402 | 0 | 325,800 | (75%) | 108,602 |
| City of Balcones Heights | 9,025 | 0 | 6,768 | (75%) | 2,257 |
| Bexar County | 2,580,566 | 0 | 1,935,426 | (75%) | 645,140 |
| Bexar County Emer Serv Dist#1 | 7,608 | 0 | 5,706 | (75%) | 1,902 |
| Bexar County Emer Serv Dist#2 | 59,941 | 0 | 44,955 | (75%) | 14,986 |
| Bexar County Emer Serv Dist#3 | 32,652 | 0 | 24,489 | (75%) | 8,163 |
| Bexar County Emer Serv Dist#5 | 13,869 | 0 | 10,401 | (75%) | 3,468 |
| Bexar County Emer Serv Dist#6 | 6,545 | 0 | 4,908 | (75%) | 1,637 |
| Bexar County Flood | 225,234 | 0 | 168,927 | (75%) | 56,307 |
| Bexar County Emer Serv Dist#7 | 24,666 | 0 | 18,501 | (75%) | 6,165 |
| Bexar County Emer Serv Dist#8 | 7,891 | 0 | 5,919 | (75%) | 1,972 |
| Bexar County Emer Serv Dist#4 | 10,608 | 0 | 7,956 | (75%) | 2,652 |
| Bexar County Emer Serv Dist#10 | 10,136 | 0 | 7,602 | (75%) | 2,534 |
| Boerne ISD | 179,398 | 0 | 134,550 | (75%) | 44,848 |
| Bexar County Emer Serv Dist#11 | 9,403 | 0 | 7,053 | (75%) | 2,350 |
| Bexar County Emer Serv Dist#12 | 6,403 | 0 | 4,803 | (75%) | 1,600 |
| City of Castle Hills | 20,012 | 0 | 15,009 | (75%) | 5,003 |
| City of China Grove | 1,701 | 0 | 1,275 | (75%) | 426 |
| Cibolo Canyon | 34,164 | 0 | 25,623 | (75%) | 8,541 |
| Comal ISD | 216,823 | 0 | 162,618 | (75%) | 54,205 |
| City of Converse | 45,340 | 0 | 34,005 | (75%) | 11,335 |
| Crosswinds at South Lake SID | 2,575 | 0 | 1,932 | (75%) | 643 |
| East Central ISD | 332,736 | 0 | 249,552 | (75%) | 83,184 |
| Edgewood ISD | 118,370 | 0 | 88,779 | (75%) | 29,591 |
| City of Elmendorf | 3,804 | 0 | 2,853 | (75%) | 951 |
| City of Fair Oaks Ranch | 21,146 | 0 | 15,858 | (75%) | 5,288 |
| Floresville ISD | 145 | 0 | 105 | (72%) | 40 |
| City of Grey Forest | 284 | 0 | 213 | (75%) | 71 |
| Harlandale ISD | 170,089 | 0 | 127,566 | (75%) | 42,523 |
| City of Helotes | 21,406 | 0 | 16,053 | (75%) | 5,353 |
| Hill Country Village | 2,930 | 0 | 2,196 | (75%) | 734 |
| Town of Hollywood Park | 15,924 | 0 | 11,943 | (75%) | 3,981 |
| Judson ISD | 818,172 | 0 | 613,629 | (75%) | 204,543 |
| City of Kirby | 15,003 | 0 | 11,253 | (75%) | 3,750 |
| City of Leon Valley | 28,825 | 0 | 21,618 | (75%) | 7,207 |
| City of Live Oak | 34,495 | 0 | 25,872 | (75%) | 8,623 |
| City of Lytle | 24 | 0 | 18 | (75%) | 6 |
| Medina Valley ISD | 137,437 | 0 | 103,077 | (75%) | 34,360 |
| Northeast ISD | 2,829,168 | 0 | 2,121,876 | (75%) | 707,292 |
| Northside ISD | 4,184,495 | 0 | 3,138,372 | (75%) | 1,046,123 |
| City of Olmos Park | 16,184 | 0 | 12,138 | (75%) | 4,046 |
| City of San Antonio | 3,595,999 | 0 | 2,697,000 | (75%) | 898,999 |
| San Antonio ISD | 1,700,303 | 0 | 1,275,228 | (75%) | 425,075 |
| San Antonio MUD #1 | 1,512 | 0 | 1,134 | (75%) | 378 |
| San Antonio River Authority | 195,772 | 0 | 146,829 | (75%) | 48,943 |
| City of Sandy Oaks | 2,481 | 0 | 1,860 | (75%) | 621 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT MONTH | YEAR TO DATE | YTD % | (OVER) UNDER |
|--------------------------------------|------------------------|--------------------------|-------------------------|------------------|-------------------------|
| City of Schertz | 14,034 | 0 | 10,527 | (75%) | 3,507 |
| Schertz-Cibolo-Univ City ISD | 77,614 | 0 | 58,212 | (75%) | 19,402 |
| City of Selma | 9,025 | 0 | 6,768 | (75%) | 2,257 |
| City of Shavano Park | 20,697 | 0 | 15,522 | (75%) | 5,175 |
| City of Somerset | 4,253 | 0 | 3,189 | (75%) | 1,064 |
| Somerset ISD | 34,472 | 0 | 25,854 | (75%) | 8,618 |
| South San Antonio ISD | 156,291 | 0 | 117,219 | (75%) | 39,072 |
| Southside ISD | 128,105 | 0 | 96,078 | (75%) | 32,027 |
| Southwest ISD | 372,689 | 0 | 279,516 | (75%) | 93,173 |
| City of St. Hedwig | 5,103 | 0 | 3,828 | (75%) | 1,275 |
| City of Terrell Hills | 31,069 | 0 | 23,301 | (75%) | 7,768 |
| Universal City | 47,726 | 0 | 35,796 | (75%) | 11,930 |
| University Health System | 2,956,351 | 0 | 2,217,264 | (75%) | 739,087 |
| Westside 211 SID | 6,474 | 0 | 4,854 | (75%) | 1,620 |
| City of Windcrest | 16,586 | 0 | 12,441 | (75%) | 4,145 |
| Stolte Ranch SID | 307 | 0 | 231 | (75%) | 76 |
| Tally Road SID | 189 | 0 | 141 | (75%) | 48 |
| Westpoint SID | 3,946 | 0 | 2,958 | (75%) | 988 |
| Redbird Ranch | 1,654 | 0 | 1,239 | (75%) | 415 |
| Bexar County Emer Serv Dist#9 | 1,630 | 0 | 1,224 | (75%) | 406 |
| Tres Laurels SID | 47 | 0 | 36 | (77%) | 11 |
| Landon Ridge SID | 378 | 0 | 285 | (75%) | 93 |
| Lemon Creek SID | 142 | 0 | 105 | (74%) | 37 |
| Briggs Ranch SID | 189 | 0 | 141 | (75%) | 48 |
| TOTAL TAX UNIT LEVY | 23,626,800 | 0 | 17,720,100 | 75% | 5,906,700 |
| Other Revenues | 20,000 | 10,394 | 86,441 | (432%) | (66,441) |
| Other Revenues - Information Systems | 8,000 | 338 | 2,674 | (33%) | 5,326 |
| Interest Revenues | 20,000 | 23,742 | 125,262 | (626%) | (105,262) |
| TOTAL OTHER REVENUES | 48,000 | 34,474 | 214,377 | 447% | (166,377) |
| TOTAL REVENUES COLLECTED | 23,674,800 | 34,474 | 17,934,477 | 76% | 5,740,323 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT MONTH | YEAR TO DATE | YTD % | (OVER) UNDER |
|--------------------------------------|------------------------|--------------------------|-------------------------|------------------|-------------------------|
| <u>OPERATING EXPENDITURES</u> | | | | | |
| Advertising Public Notices | 70,000 | 0 | 41,732 | 60% | 28,268 |
| Auto Allowance | 681,240 | 55,903 | 384,974 | 57% | 296,266 |
| Stipend | 32,000 | 1,417 | 9,917 | 31% | 22,083 |
| Copier Costs | 41,913 | 3,462 | 19,063 | 45% | 22,850 |
| Copier, FAX, & Printer Supplies | 52,250 | 2,626 | 25,062 | 48% | 27,188 |
| Employee Recognition/Awards | 45,000 | 0 | 14,847 | 33% | 30,153 |
| Equipment Maintenance | 1,050 | 0 | 0 | 0 | 1,050 |
| Forms Creation | 375,000 | 10,103 | 191,215 | 51% | 183,785 |
| General Insurance | 45,000 | 2,478 | 44,390 | 99% | 610 |
| Map Production & Supplies | 4,550 | 1,626 | 1,626 | 36% | 2,924 |
| Mileage Reimbursements | 4,000 | 0 | 398 | 10% | 3,602 |
| Office Building Expense | 250,000 | 15,885 | 150,724 | 60% | 99,276 |
| Offsite Storage | 25,000 | 1,696 | 12,276 | 49% | 12,724 |
| Office Supplies | 85,850 | 6,265 | 56,776 | 66% | 29,074 |
| Postage | 665,000 | 51,793 | 659,855 | 99% | 5,145 |
| Professional Dues | 26,930 | 45 | 11,400 | 42% | 15,530 |
| Publications | 235,535 | 8,741 | 94,430 | 40% | 141,105 |
| Security | 215,000 | 25,719 | 125,414 | 58% | 89,586 |
| Telephone | 76,000 | 4,950 | 39,609 | 52% | 36,391 |
| Training | 232,233 | 1,726 | 101,196 | 44% | 131,037 |
| Utilities | 125,000 | 10,831 | 49,934 | 40% | 75,066 |
| Worker's Compensation | 50,000 | (50) | 37,470 | 75% | 12,530 |
| Contingency | 250,000 | 0 | 250,000 | 100% | 0 |
| TOTAL OPERATING EXPENDITURES | 3,588,551 | 205,216 | 2,322,308 | 65% | 1,266,243 |
| <u>CAPITAL EXPENDITURES</u> | | | | | |
| FURNITURE: | | | | | |
| Executive Services | 1,500 | 0 | 4,185 | 279% | (2,685) |
| Information Services | 500 | 0 | 777 | 155% | (277) |
| Geographic Info. Systems | 500 | 0 | 0 | 0 | 500 |
| Customer Info & Assist | 20,000 | 0 | 0 | 0 | 20,000 |
| Residential | 25,000 | 0 | 0 | 0 | 25,000 |
| Commercial | 3,500 | 0 | 0 | 0 | 3,500 |
| Personal Property | 4,500 | 0 | 0 | 0 | 4,500 |
| EQUIPMENT: | | | | | |
| Information Services | 92,000 | 0 | 120,718 | 131% | (28,718) |
| CAMA Hardware | 10,000 | 6,941 | 6,941 | 69% | 3,059 |
| TOTAL CAPITAL EXPENDITURES | 157,500 | 6,941 | 132,621 | 84% | 24,879 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT MONTH | YEAR TO DATE | YTD % | (OVER) UNDER |
|--|------------------------|--------------------------|-------------------------|------------------|-------------------------|
| <u>EMPLOYEE EXPENDITURES:</u> | | | | | |
| Salaries, Regular | 11,045,477 | 868,324 | 5,941,511 | 54% | 5,103,966 |
| Salaries, Overtime | 128,000 | 24,207 | 151,804 | 119% | (23,804) |
| Retirement | 1,944,305 | 155,139 | 1,125,595 | 58% | 818,710 |
| Payroll Taxes | 30,133 | 32 | 1,259 | 4% | 28,874 |
| Group Medical Insurance | 1,884,701 | 102,575 | 695,106 | 37% | 1,189,595 |
| Life Insurance | 69,388 | 4,253 | 20,595 | 30% | 48,793 |
| Medicare Taxes | 172,513 | 13,594 | 92,712 | 54% | 79,801 |
| TCDRS Retiree COLA | 275,000 | 0 | 0 | 0 | 275,000 |
| Sick Leave Buy Back Fund | 50,000 | 5,884 | 37,478 | 75% | 12,522 |
| Departure Contingency | 70,000 | 3,098 | 18,388 | 26% | 51,612 |
| TOTAL EMPLOYEE EXPENDITURES | 15,669,517 | 1,177,105 | 8,084,450 | 52% | 7,585,067 |
| <u>CONTRACT SERVICES:</u> | | | | | |
| Valuation Oil & Gas | 38,000 | 9,467 | 28,400 | 75% | 9,600 |
| Valuation Telecommunications Accounts | 40,000 | 0 | 13,525 | 34% | 26,475 |
| Accounting & Auditing | 50,000 | 9,320 | 45,375 | 91% | 4,625 |
| Legal Services | 1,100,000 | 108,107 | 646,199 | 59% | 453,801 |
| Consulting Studies | 40,000 | 6,804 | 15,862 | 40% | 24,138 |
| Taxpayer Liasion Officer | 25,000 | 3,294 | 13,466 | 54% | 11,534 |
| Contract Services Contingency | 105,800 | 40 | 54,821 | 52% | 50,979 |
| Temporary Services | 138,000 | 5,963 | 81,833 | 59% | 56,167 |
| TOTAL CONTRACT SERV. EXP | 1,536,800 | 142,995 | 899,482 | 59% | 637,318 |
| <u>INFO. SYSTEMS EXPENDITURES</u> | | | | | |
| Leases | 67,800 | 2,359 | 43,614 | 64% | 24,186 |
| Software Maintenance | 400,800 | 8,427 | 308,247 | 77% | 92,553 |
| Hardware Maintenance | 58,800 | 0 | 52,810 | 90% | 5,990 |
| IS Supplies | 30,000 | 723 | 25,693 | 86% | 4,307 |
| IS Services | 35,600 | 768 | 10,664 | 30% | 24,936 |
| TOTAL INFO. SYSTEMS EXP. | 593,000 | 12,277 | 441,029 | 74% | 151,971 |
| <u>PROJECT EXPENDITURES:</u> | | | | | |
| Aerial Maps | 240,000 | 0 | 3,397 | 1% | 236,603 |
| Homestead Audit /Outreach | 10,000 | 0 | 0 | 0 | 10,000 |
| Field Device Maintenance | 181,007 | 3,832 | 169,867 | 94% | 11,140 |
| Server Infrastructure Upgrade | 100,000 | 0 | 0 | 0 | 100,000 |
| Technology Improvements | 200,000 | 0 | 0 | 0 | 200,000 |
| CAMA Software | 483,000 | 120,644 | 362,817 | 75% | 120,183 |
| CAMA Enhancements | 150,000 | 0 | 0 | 0 | 150,000 |
| TOTAL PROJECT EXPENDITURES | 1,364,007 | 124,476 | 536,081 | 39% | 827,926 |
| <u>OTHER EXPENDITURES:</u> | | | | | |
| Board of Directors Expenses | 4,000 | 0 | 2,944 | 74% | 1,056 |
| Chief Appraiser Expense | 8,000 | 417 | 4,609 | 58% | 3,391 |
| TOTAL OTHER EXPENDITURES | 12,000 | 417 | 7,553 | 63% | 4,447 |

BEXAR APPRAISAL DISTRICT
Summary of All Units
 Comparison of Budget and Actual Revenues
 For the Seven Months Ending 7/31/2023

| | <u>2023 BUDGET</u> | <u>CURRENT MONTH</u> | <u>YEAR TO DATE</u> | <u>YTD %</u> | <u>(OVER) UNDER</u> |
|-----------------------------------|------------------------|--------------------------|-------------------------|------------------|-------------------------|
| <u>A.R.B EXPENDITURES</u> | | | | | |
| Compensation | 600,000 | 159,900 | 324,013 | 54% | 275,988 |
| Training | 6,925 | 0 | 5,450 | 79% | 1,475 |
| Postage | 80,000 | 32,758 | 79,790 | 100% | 210 |
| Legal Services | 65,000 | 0 | 5,100 | 8% | 59,900 |
| Contingency | 1,500 | 0 | 0 | 0 | 1,500 |
| TOTAL A.R.B EXPENDITURES | 753,425 | 192,658 | 414,353 | 55% | 339,072 |
| TOTAL EXPENDITURES | 23,674,800 | 1,862,085 | 12,837,877 | 54% | 10,836,923 |
| REVENUES OVER EXPENDITURES | 0 | 1,827,611 | (5,096,600) | 0 | 5,096,600 |

BEXAR APPRAISAL DISTRICT
 STATEMENT OF EXPENDITURES FOR
 DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)
 FOR THE MONTH ENDED July 31, 2023

N-021

| GENERAL RESTRICTED FUND | | |
|-------------------------|-------------------------------|-----------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 3,323,000.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 3,323,000.00 |

| DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY | | |
|---------------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 100,000.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 100,000.00 |

| DESIGNATED - LITIGATION EXPENSES | | |
|----------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 500,000.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 500,000.00 |

| DESIGNATED - BUILDING CAPITAL | | |
|-------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 900,000.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 900,000.00 |

| DESIGNATED - RETIREMENT FUNDING | | |
|---------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 354,999.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 354,999.00 |

| DESIGNATED - TECHNOLOGY RESERVE | | |
|---------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 175,000.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 175,000.00 |

| DESIGNATED - Building Upgrades | | |
|--------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 143,630.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 143,630.00 |

| DESIGNATED - Road Maintenance | | |
|-------------------------------|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 105,214.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 105,214.00 |

| DESIGNATED - Homestead Exemption/Outreach | | |
|---|-------------------------------|---------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 220,000.00 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 220,000.00 |

| DESIGNATED - COLA Retention | | |
|-----------------------------|-------------------------------|--------------|
| DATE | PAYEE | AMOUNT |
| 31-Jul | Balance Forward | \$ 96,891.28 |
| | ITEMIZED MONTHLY TOTAL | - |
| | ITEMIZED YTD TOTAL | \$ 96,891.28 |

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
 For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|----------------------------------|----------------|----------------|-------------|---------------|---------------|
| <u>TAXING UNITS</u> | | | | | |
| Alamo Community College District | \$1,515,376 | \$1,136,532 | \$918,417 | \$0 | \$0 |
| City of Alamo Heights | 36,787 | 27,591 | 24,034 | 0 | 0 |
| Alamo Heights ISD | 434,402 | 325,800 | 293,620 | 0 | 0 |
| City of Balcones Heights | 9,025 | 6,768 | 5,884 | 0 | 0 |
| Bexar County | 2,580,566 | 1,935,426 | 1,682,543 | 0 | 0 |
| Bexar County Emer Serv Dist#1 | 7,608 | 5,706 | 4,050 | 0 | 0 |
| Bexar County Emer Serv Dist#2 | 59,941 | 44,955 | 36,490 | 0 | 0 |
| Bexar County Emer Serv Dist#3 | 32,652 | 24,489 | 20,919 | 0 | 0 |
| Bexar County Emer Serv Dist#5 | 13,869 | 10,401 | 6,345 | 0 | 0 |
| Bexar County Emer Serv Dist#6 | 6,545 | 4,908 | 3,823 | 0 | 0 |
| Bexar County Flood | 225,234 | 168,927 | 146,265 | 0 | 0 |
| Bexar County Emer Serv Dist#7 | 24,666 | 18,501 | 13,937 | 0 | 0 |
| Bexar County Emer Serv Dist#8 | 7,891 | 5,919 | 4,588 | 0 | 0 |
| Bexar County Emer Serv Dist#4 | 10,608 | 7,956 | 6,510 | 0 | 0 |
| Bexar County Emer Serv Dist#10 | 10,136 | 7,602 | 5,336 | 0 | 0 |
| Boerne ISD | 179,398 | 134,550 | 114,411 | 0 | 0 |
| Bexar County Emer Serv Dist#11 | 9,403 | 7,053 | 5,217 | 0 | 0 |
| Bexar County Emer Serv Dist#12 | 6,403 | 4,803 | 3,151 | 0 | 0 |
| City of Castle Hills | 20,012 | 15,009 | 13,429 | 0 | 0 |
| City of China Grove | 1,701 | 1,275 | 1,045 | 0 | 0 |
| Cibolo Canyon | 34,164 | 25,623 | 20,643 | 0 | 0 |
| Comal ISD | 216,823 | 162,618 | 137,849 | 0 | 0 |
| City of Converse | 45,340 | 34,005 | 29,655 | 0 | 0 |
| Crosswinds at South Lake SID | 2,575 | 1,932 | 842 | 0 | 0 |
| East Central ISD | 332,736 | 249,552 | 186,470 | 0 | 0 |
| Edgewood ISD | 118,370 | 88,779 | 75,156 | 0 | 0 |
| City of Elmendorf | 3,804 | 2,853 | 2,254 | 0 | 0 |
| City of Fair Oaks Ranch | 21,146 | 15,858 | 14,682 | 0 | 0 |
| Floresville ISD | 145 | 105 | 85 | 0 | 0 |
| City of Grey Forest | 284 | 213 | 178 | 0 | 0 |
| Harlandale ISD | 170,089 | 127,566 | 101,860 | 0 | 0 |
| City of Helotes | 21,406 | 16,053 | 14,426 | 0 | 0 |
| Hill Country Village | 2,930 | 2,196 | 1,885 | 0 | 0 |
| Town of Hollywood Park | 15,924 | 11,943 | 10,169 | 0 | 0 |
| Judson ISD | 818,172 | 613,629 | 509,096 | 0 | 0 |
| City of Kirby | 15,003 | 11,253 | 9,664 | 0 | 0 |
| City of Leon Valley | 28,825 | 21,618 | 19,680 | 0 | 0 |
| City of Live Oak | 34,495 | 25,872 | 21,580 | 0 | 0 |
| City of Lytle | 24 | 18 | 19 | 0 | 0 |
| Medina Valley ISD | 137,437 | 103,077 | 61,121 | 0 | 0 |
| Northeast ISD | 2,829,168 | 2,121,876 | 1,901,210 | 0 | 0 |
| Northside ISD | 4,184,495 | 3,138,372 | 2,764,006 | 0 | 0 |
| City of Olmos Park | 16,184 | 12,138 | 10,206 | 0 | 0 |
| City of San Antonio | 3,595,999 | 2,697,000 | 2,355,631 | 0 | 0 |
| San Antonio ISD | 1,700,303 | 1,275,228 | 1,096,927 | 0 | 0 |
| San Antonio MUD #1 | 1,512 | 1,134 | 1,109 | 0 | 0 |

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|--------------------------------------|-------------------|-------------------|-------------------|---------------|---------------|
| San Antonio River Authority | 195,772 | 146,829 | 120,933 | 0 | 0 |
| City of Sandy Oaks | 2,481 | 1,860 | 1,685 | 0 | 0 |
| City of Schertz | 14,034 | 10,527 | 8,429 | 0 | 0 |
| Schertz-Cibolo-Univ City ISD | 77,614 | 58,212 | 44,090 | 0 | 0 |
| City of Selma | 9,025 | 6,768 | 5,654 | 0 | 0 |
| City of Shavano Park | 20,697 | 15,522 | 13,111 | 0 | 0 |
| City of Somerset | 4,253 | 3,189 | 2,653 | 0 | 0 |
| Somerset ISD | 34,472 | 25,854 | 29,414 | 0 | 0 |
| South San Antonio ISD | 156,291 | 117,219 | 98,808 | 0 | 0 |
| Southside ISD | 128,105 | 96,078 | 81,054 | 0 | 0 |
| Southwest ISD | 372,689 | 279,516 | 203,722 | 0 | 0 |
| City of St. Hedwig | 5,103 | 3,828 | 2,778 | 0 | 0 |
| City of Terrell Hills | 31,069 | 23,301 | 19,573 | 0 | 0 |
| Universal City | 47,726 | 35,796 | 31,802 | 0 | 0 |
| University Health System | 2,956,351 | 2,217,264 | 1,807,749 | 0 | 0 |
| Westside 211 SID | 6,474 | 4,854 | 2,659 | 0 | 0 |
| City of Windcrest | 16,586 | 12,441 | 11,403 | 0 | 0 |
| Clear Water Creek SID | 0 | 0 | 6 | 0 | 0 |
| Gates SID | 0 | 0 | 7 | 0 | 0 |
| Stolte Ranch SID | 307 | 231 | 102 | 0 | 0 |
| Tally Road SID | 189 | 141 | 31 | 0 | 0 |
| Westpoint SID | 3,946 | 2,958 | 439 | 0 | 0 |
| Redbird Ranch | 1,654 | 1,239 | 181 | 0 | 0 |
| Bexar County Emer Serv Dist#9 | 1,630 | 1,224 | 0 | 0 | 0 |
| Tres Laurels SID | 47 | 36 | 0 | 0 | 0 |
| Landon Ridge SID | 378 | 285 | 0 | 0 | 0 |
| Lemon Creek SID | 142 | 105 | 0 | 0 | 0 |
| Briggs Ranch SID | 189 | 141 | 0 | 0 | 0 |
| TOTAL TAX UNIT LEVY | 23,626,800 | 17,720,100 | 15,142,700 | 0 | 0 |
| Other Revenues | 20,000 | 86,441 | 88,586 | 10,394 | 5,552 |
| Other Revenues - Information Systems | 8,000 | 2,674 | 2,733 | 338 | 413 |
| Interest Revenues | 20,000 | 125,262 | 2,329 | 23,742 | 758 |
| TOTAL OTHER REVENUES | 48,000 | 214,377 | 93,647 | 34,474 | 6,722 |
| TOTAL REVENUES COLLECTED | 23,674,800 | 17,934,477 | 15,236,347 | 34,474 | 6,722 |

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|--------------------------------------|------------------|------------------|------------------|----------------|----------------|
| <u>OPERATING EXPENDITURES</u> | | | | | |
| Advertising Public Notices | 70,000 | 41,732 | 36,202 | 0 | 593 |
| Auto Allowance | 681,240 | 384,974 | 360,626 | 55,903 | 51,867 |
| Stipend | 32,000 | 9,917 | 9,167 | 1,417 | 1,417 |
| Copier Costs | 41,913 | 19,063 | 23,123 | 3,462 | 3,824 |
| Copier, FAX, & Printer Supplies | 52,250 | 25,062 | 27,834 | 2,626 | 6,275 |
| Employee Recognition/Awards | 45,000 | 14,847 | 24,026 | 0 | 300 |
| Equipment Maintenance | 1,050 | 0 | 0 | 0 | 0 |
| Forms Creation | 375,000 | 191,215 | 241,988 | 10,103 | 7,852 |
| General Insurance | 45,000 | 44,390 | 51,292 | 2,478 | 0 |
| Map Production & Supplies | 4,550 | 1,626 | 1,754 | 1,626 | 0 |
| Mileage Reimbursements | 4,000 | 398 | 160 | 0 | 14 |
| Office Building Expense | 250,000 | 150,724 | 153,810 | 15,885 | 47,791 |
| Offsite Storage | 25,000 | 12,276 | 8,066 | 1,696 | 1,094 |
| Office Supplies | 85,850 | 56,776 | 42,196 | 6,265 | 4,585 |
| Postage | 665,000 | 659,855 | 594,136 | 51,793 | 3,735 |
| Professional Dues | 26,930 | 11,400 | 9,507 | 45 | 398 |
| Publications | 235,535 | 94,430 | 88,760 | 8,741 | 8,155 |
| Security | 215,000 | 125,414 | 120,950 | 25,719 | 24,666 |
| Telephone | 76,000 | 39,609 | 38,175 | 4,950 | 3,219 |
| Training | 232,233 | 101,196 | 57,465 | 1,726 | 2,820 |
| Utilities | 125,000 | 49,934 | 55,456 | 10,831 | 12,051 |
| Worker's Compensation | 50,000 | 37,470 | 38,383 | (50) | (50) |
| Contingency | 250,000 | 250,000 | 197,888 | 0 | 0 |
| TOTAL OPERATING EXPENDITURES | 3,588,551 | 2,322,308 | 2,180,963 | 205,216 | 180,605 |
| <u>CAPITAL EXPENDITURES</u> | | | | | |
| FURNITURE: | | | | | |
| Executive Services | 1,500 | 4,185 | 271 | 0 | 0 |
| Information Services | 500 | 777 | 0 | 0 | 0 |
| Geographic Info. Systems | 500 | 0 | 0 | 0 | 0 |
| Customer Info & Assist | 20,000 | 0 | 300 | 0 | 300 |
| Residential | 25,000 | 0 | 49,463 | 0 | 0 |
| Commercial | 3,500 | 0 | 0 | 0 | 0 |
| Personal Property | 4,500 | 0 | 0 | 0 | 0 |
| EQUIPMENT: | | | | | |
| Information Services | 92,000 | 120,718 | 48,209 | 0 | 8,066 |
| CAMA Hardware | 10,000 | 6,941 | 509 | 6,941 | 509 |
| TOTAL CAPITAL EXPENDITURES | 157,500 | 132,621 | 98,752 | 6,941 | 8,874 |

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|--|-------------------|------------------|------------------|------------------|------------------|
| <u>EMPLOYEE EXPENDITURES:</u> | | | | | |
| Salaries, Regular | 11,045,477 | 5,941,511 | 5,144,718 | 868,324 | 737,070 |
| Salaries, Overtime | 128,000 | 151,804 | 126,213 | 24,207 | 20,510 |
| Retirement | 1,944,305 | 1,125,595 | 935,255 | 155,139 | 135,056 |
| Payroll Taxes | 30,133 | 1,259 | (2,572) | 32 | 3 |
| Group Medical Insurance | 1,884,701 | 695,106 | 680,860 | 102,575 | 105,799 |
| Life Insurance | 69,388 | 20,595 | 31,525 | 4,253 | 4,746 |
| Medicare Taxes | 172,513 | 92,712 | 80,509 | 13,594 | 11,792 |
| TCDRS Retiree COLA | 275,000 | 0 | 0 | 0 | 0 |
| Sick Leave Buy Back Fund | 50,000 | 37,478 | 36,088 | 5,884 | 10,996 |
| Departure Contingency | 70,000 | 18,388 | 28,347 | 3,098 | 12,854 |
| TOTAL EMPLOYEE EXPENDITURES | 15,669,517 | 8,084,450 | 7,060,942 | 1,177,105 | 1,038,825 |
| <u>CONTRACT SERVICES:</u> | | | | | |
| Valuation Oil & Gas | 38,000 | 28,400 | 28,400 | 9,467 | 9,467 |
| Valuation Telecommunications Accounts | 40,000 | 13,525 | 13,525 | 0 | 0 |
| Accounting & Auditing | 50,000 | 45,375 | 38,738 | 9,320 | 1,281 |
| Legal Services | 1,100,000 | 646,199 | 550,027 | 108,107 | 180,188 |
| Consulting Studies | 40,000 | 15,862 | 50,450 | 6,804 | 294 |
| Taxpayer Liason Officer | 25,000 | 13,466 | 7,799 | 3,294 | 3,058 |
| Contract Services Contingency | 105,800 | 54,821 | 3,710 | 40 | (1,542) |
| Temporary Services | 138,000 | 81,833 | 107,850 | 5,963 | 25,922 |
| TOTAL CONTRACT SERV. EXP | 1,536,800 | 899,482 | 800,499 | 142,995 | 218,668 |
| <u>INFO. SYSTEMS EXPENDITURES</u> | | | | | |
| Leases | 67,800 | 43,614 | 14,488 | 2,359 | 4,034 |
| Software Maintenance | 400,800 | 308,247 | 268,512 | 8,427 | 100,045 |
| Hardware Maintenance | 58,800 | 52,810 | 34,864 | 0 | 0 |
| IS Supplies | 30,000 | 25,693 | 37,659 | 723 | (118) |
| IS Services | 35,600 | 10,664 | 15,022 | 768 | (7,766) |
| TOTAL INFO. SYSTEMS EXP. | 592,000 | 441,029 | 370,545 | 12,277 | 96,196 |
| <u>PROJECT EXPENDITURES:</u> | | | | | |
| Aerial Maps | 240,000 | 3,397 | 58,500 | 0 | 0 |
| Homestead Audit /Outreach | 10,000 | 0 | 0 | 0 | 0 |
| Field Device Maintenance | 181,007 | 169,867 | 145,057 | 3,832 | 3,636 |
| Server Infrastructure Upgrade | 100,000 | 0 | 0 | 0 | 0 |
| Technology Improvements | 200,000 | 0 | 82,957 | 0 | 11,749 |
| CAMA Hardware | 0 | 0 | 0 | 0 | (101,778) |
| CAMA Software | 483,000 | 362,817 | 353,082 | 120,644 | 0 |
| CAMA Enhancements | 150,000 | 0 | 0 | 0 | 0 |
| TOTAL PROJECT EXPENDITURES | 1,364,007 | 536,081 | 639,596 | 124,476 | (86,392) |
| <u>OTHER EXPENDITURES:</u> | | | | | |
| Board of Directors Expenses | 4,000 | 2,944 | 1,421 | 0 | 0 |
| Chief Appraiser Expense | 8,000 | 4,609 | 4,161 | 417 | 403 |
| TOTAL OTHER EXPENDITURES | 12,000 | 7,553 | 5,582 | 417 | 403 |

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2023

| | 2023 BUDGET | CURRENT YTD | 2022 YTD | CURR MONTH | 2022 MONTH |
|-----------------------------------|-------------------|--------------------|--------------------|------------------|------------------|
| <u>A.R.B EXPENDITURES</u> | | | | | |
| Compensation | 600,000 | 324,013 | 186,038 | 159,900 | 113,480 |
| Training | 6,925 | 5,450 | 0 | 0 | 0 |
| Postage | 80,000 | 79,790 | 66,319 | 32,758 | 32,527 |
| Legal Services | 65,000 | 5,100 | 15,331 | 0 | 0 |
| Contingency | 1,500 | 0 | 0 | 0 | 0 |
| TOTAL A.R.B EXPENDITURES | 753,425 | 414,353 | 267,688 | 192,658 | 146,007 |
| TOTAL EXPENDITURES | 23,674,800 | 12,837,877 | 11,424,567 | 1,862,085 | 1,603,186 |
| REVENUES OVER EXPENDITURES | 0 | (5,096,600) | (3,811,780) | 1,827,611 | 1,596,464 |

**Bexar Appraisal District
25.25B Report**

| Prop ID | Geo ID | Legal Description | Owner Name | Year | Sup Num | Sup Date | Code | Supp Action | Supp Description | Beginning Market | Beginning Appraised | Beginning Assessed | Corrected Market | Corrected Appraised | Corrected Assessed | Delete Date |
|---------|----------------|------------------------|---------------|------|---------|------------|-------|------------------|--|------------------|---------------------|--------------------|------------------|---------------------|--------------------|-------------|
| 461954 | 10678-001-0140 | NCB 10678 BLK 1 LOT 14 | GARCIA CHERYL | 2021 | 250 | 06/13/2023 | 2525B | Account Modified | OK-R 2021 THRU 2022-SPLIT PER CR#58265. USED PROBATED WILL 2021PC02939 TO CREATE ACCOUNT 1389035 FROM ACCOUNT 461954. NO LEGAL ACREAGE FOR ACCOUNTS. RCIGIS\ 340/TJA 06-15-2023. | \$207,440 | \$207,440 | \$207,440 | \$54,310 | \$54,310 | \$54,310 | |
| 461954 | 10678-001-0140 | NCB 10678 BLK 1 LOT 14 | GARCIA CHERYL | 2022 | 250 | 06/13/2023 | 2525B | Account Modified | OK-R 2021 THRU 2022-SPLIT PER CR#58265. USED PROBATED WILL 2021PC02939 TO CREATE ACCOUNT 1389035 FROM ACCOUNT 461954. NO LEGAL ACREAGE FOR ACCOUNTS. RCIGIS\ 340/TJA 06-15-2023. | \$243,590 | \$243,590 | \$243,590 | \$71,140 | \$71,140 | \$71,140 | |
| | | | | | | | | | | | | | | | | |

Laura Cantu

From: Security Training Verification Site Guest User <txtrainingcert@dir.texas.gov>
Sent: Friday, July 28, 2023 1:25 PM
To: TXTrainingCert@dir.texas.gov; Laura McCloud
Subject: Confirmation of Cybersecurity Training Certification STV-14928

This email originated from outside Bexar Appraisal District . Please use proper judgment and caution when opening attachments, clicking links, or responding to this email.

This email serves as a written certification of Bexar Appraisal District's compliance with cybersecurity training, required under Texas Government Code Sections 2054.5191 and 2054.5192. Please save this confirmation for your entity's records as it is required to be included as part of the grant application under Texas Government Code Section 772.012, or the state agency's strategic plan under Texas Government Code Section 2056.002, as applicable.

This email confirms that you have successfully submitted the required annual Cybersecurity Training Certification for Fiscal Year 2023 for Bexar Appraisal District.

ReportID: STV-14928

Email: lmcccloud@bcad.org

Name: Laura McCloud

Title: Human Resources Director

Organization Name: Bexar Appraisal District

Organization Type: Local Government

Phone Number: (210) 242-2403

Fiscal Reporting Year: 2023

Percentage Training Completion: 100%

(For School Districts, if provided) Were school district employees trained (in addition to the Cybersecurity Coordinator and elected/appointed officials who have access to local government systems and use a computer to perform 25% of their duties)?

Certification Statement

- If a local government, my organization is in compliance with the employee security awareness training requirements of Section 2054.5191, Texas Government Code;
- If a school district, my district is also in compliance with Section 11.175(g), Education Code;

- If a state agency, my agency is in compliance with the employee security awareness training requirements of Section 2054.519, Texas Government Code and the contractor security awareness training requirements of Section 2054.5192, Texas Government Code.

AND

- My organization is in compliance with the internal review requirements of Section 2054.5191, Texas Government Code; and
- I am authorized by my organization to submit this certification.

I certify that the information I have submitted is true and complete. I understand that knowingly submitting information that is not true and complete may result in civil or criminal penalties. I acknowledge that submitting this form satisfies the reporting requirements specified under Sec. 2054.5191 and Sec. 2054.5192, Texas Government Code (if applicable).

Date Submitted: July 28, 2023

Thank you.

Texas Department of Information Resources

TXTrainingCert@dir.texas.gov

SB2, passed in the second special session of the 88th legislature, created Section 6.0301 of the Texas Property Tax Code and pertains to boards of directors in populous counties.

In accordance with this bill :

- Appraisal districts will be governed by a board of nine directors
 - Five directors will be appointed by the tax units using the standard means as described in Section 6.03 – directors are nominated and elected by the governing bodies of the taxing units authorized to participate in the election process
 - Three directors will be elected by majority vote of the county voters at the general election for state and county officers
 - The county assessor-collector serves as an ex officio director
 - In order to serve on the board, all members must meet the requirements stated in Section 6.03, Texas Property Tax Code (see following page)

- Directors will serve four-year staggered terms
 - Terms for members of the board appointed by the tax units begin January 1 of every other even-numbered year
 - Terms for elected members of the board begin January 1 of every other odd-numbered year

- Members appointed by the tax units for the current term will serve for one year with the term beginning January 1, 2024 and expiring December 31, 2024 – ***Nomination letters were mailed August 22, 2023.***
 - Members appointed in the subsequent tax unit election will be appointed to serve either a one-year (two directors) or three-year (three directors) term
 - Thereafter, all appointed directors will serve four-year terms

- The first county wide election for elected directors will be May 2024
 - Those interested in being on the ballot must submit an application to the county judge and pay a \$500 filing fee
 - The Secretary of State will be adopting rules to implement this section
 - Elected directors will take office July 1, 2024 and their term will expire on December 31, 2026
 - Directors elected in the November 2026 county wide election will begin their term on January 1, 2027
 - Two directors elected from the 2026 ballot will serve a four-year term and one will serve a two-year term

Eligibility requirements:

In order to serve as a member of the board of directors, the following qualifications must be met:

- must be a resident of the district for at least two years immediately preceding the date they take office (*Section 6.03(a)*);
- may not be an employee of a participating tax unit unless the individual is also a member of the governing body or an elected official (*Section 6.03(a)*);
- may not have engaged in the business of appraising property for compensation or has represented property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years or be related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation or has represented property owners for compensation in proceedings under this title in the appraisal district (*Section 6.035(a)(1) & (a-1)(2)*);
- may not own property on which delinquent property taxes have been owed for more than 60 days, after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes or has deferred or abated a suit to collect delinquent taxes (*Section 6.035(a)(2) & 6.412(a)(2)*): or
- may not have served as a member of the board of directors for all or part of five terms unless the individual was the county assessor-collector at the time the individual served (*Section 6.035(a-1)(A)*).

A member of the board commits an offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of a property by the appraisal district except in an open meeting of the board of directors or another public forum, or in a closed meeting of the board of directors held to consult with the board's attorney about pending litigation.

1 valid, the comptroller, in determining the taxable value of
2 property in the school district under Subsection (d), shall for
3 purposes of Subsection (d)(13) subtract from the market value as
4 estimated by the comptroller of residence homesteads to which
5 Section 23.23, Tax Code, applies the amount by which that amount
6 exceeds the appraised value of those properties as calculated by
7 the appraisal district under Section 23.23, Tax Code.

8 SECTION 4.13. Section 23.231, Tax Code, as added by this
9 article, applies only to the appraisal of real property other than a
10 residence homestead for ad valorem tax purposes for a tax year that
11 begins on or after the effective date of this article.

12 ARTICLE 5. BOARDS OF DIRECTORS OF APPRAISAL DISTRICTS

13 SECTION 5.01. The heading to Section 6.03, Tax Code, is
14 amended to read as follows:

15 Sec. 6.03. BOARD OF DIRECTORS IN LESS POPULOUS COUNTIES.

16 SECTION 5.02. Section 6.03, Tax Code, is amended by
17 amending Subsection (a) and adding Subsection (a-1) to read as
18 follows:

19 (a) This section applies only to an appraisal district
20 established in a county with a population of less than 75,000.

21 (a-1) The appraisal district is governed by a board of
22 directors. Five directors are appointed by the taxing units that
23 participate in the district as provided by this section. If the
24 county assessor-collector is not appointed to the board, the county
25 assessor-collector serves as a nonvoting director. The county
26 assessor-collector is ineligible to serve if the board enters into
27 a contract under Section 6.05(b) or if the commissioners court of

1 the county enters into a contract under Section 6.24(b). To be
2 eligible to serve on the board of directors, an individual other
3 than a county assessor-collector serving as a nonvoting director
4 must be a resident of the district and must have resided in the
5 district for at least two years immediately preceding the date the
6 individual takes office. An individual who is otherwise eligible
7 to serve on the board is not ineligible because of membership on the
8 governing body of a taxing unit. An employee of a taxing unit that
9 participates in the district is not eligible to serve on the board
10 unless the individual is also a member of the governing body or an
11 elected official of a taxing unit that participates in the
12 district.

13 SECTION 5.03. Subchapter A, Chapter 6, Tax Code, is amended
14 by adding Section 6.0301 to read as follows:

15 Sec. 6.0301. BOARD OF DIRECTORS IN POPULOUS COUNTIES.

16 (a) This section applies only to an appraisal district established
17 in a county with a population of 75,000 or more.

18 (b) Sections 6.031, 6.034, and 6.10 do not apply to an
19 appraisal district to which this section applies.

20 (c) The appraisal district is governed by a board of nine
21 directors. Five directors are appointed by the taxing units that
22 participate in the district in the manner prescribed by Section
23 6.03. Three directors are elected by majority vote at the general
24 election for state and county officers by the voters of the county
25 in which the district is established. The county
26 assessor-collector serves as an ex officio director.

27 (d) To be eligible to serve on the board of directors, an

1 individual other than the county assessor-collector must be a
2 resident of the district and must have resided in the district for
3 at least two years immediately preceding the date the individual
4 takes office. An individual who is otherwise eligible to serve on
5 the board is not ineligible because of membership on the governing
6 body of a taxing unit. An employee of a taxing unit that
7 participates in the district is not eligible to serve on the board
8 unless the individual is also a member of the governing body or an
9 elected official of a taxing unit that participates in the
10 district.

11 (e) Members of the board of directors appointed by the
12 taxing units participating in the district serve staggered
13 four-year terms beginning on January 1 of every other even-numbered
14 year. Elected members of the board of directors serve staggered
15 four-year terms beginning on January 1 of every other odd-numbered
16 year.

17 (f) If a vacancy occurs in an appointive position on the
18 board of directors, each taxing unit that is entitled to vote under
19 Section 6.03 may nominate by resolution adopted by its governing
20 body a candidate to fill the vacancy. The taxing unit shall submit
21 the name of its nominee to the chief appraiser within 45 days after
22 notification from the board of directors of the existence of the
23 vacancy, and the chief appraiser shall prepare and deliver to the
24 board of directors within the next five days a list of the nominees.
25 The board of directors shall appoint by majority vote of its members
26 one of the nominees to fill the vacancy.

27 (g) If a vacancy occurs in an elective position on the board

1 of directors, the board of directors shall appoint by majority vote
2 of its members a person to fill the vacancy. A person appointed to
3 fill a vacancy in an elective position must have the qualifications
4 required of a director elected at a general election.

5 SECTION 5.04. Subchapter A, Chapter 6, Tax Code, is amended
6 by adding Section 6.032 to read as follows:

7 Sec. 6.032. BALLOT PROCEDURES FOR ELECTED DIRECTORS; FILING
8 FEE OR PETITION. (a) Except as provided by this section, Chapter
9 144, Election Code, applies to a candidate for an elective position
10 on an appraisal district board of directors.

11 (b) An application for a place on the ballot must be filed
12 with the county judge of the county in which the appraisal district
13 is established and be accompanied by a filing fee prescribed by
14 Subsection (c) of this section or a petition in lieu of the filing
15 fee that satisfies the requirements prescribed by Section 141.062,
16 Election Code, and Subsection (d) of this section.

17 (c) The filing fee for a place on the ballot is:

18 (1) \$400 for a county with a population of 200,000 or
19 more; or

20 (2) \$200 for a county with a population of less than
21 200,000.

22 (d) The minimum number of signatures that must appear on the
23 petition authorized by Subsection (b) is the lesser of:

24 (1) 500; or

25 (2) two percent of the total vote received in the
26 county by all the candidates for governor in the most recent
27 gubernatorial general election, unless that number is less than 50,

1 in which case the required number of signatures is the lesser of:

2 (A) 50; or

3 (B) 20 percent of that total vote.

4 (e) A filing fee received under this section shall be
5 deposited in the county treasury to the credit of the county general
6 fund.

7 (f) The secretary of state shall adopt rules as necessary to
8 implement this section.

9 SECTION 5.05. The heading to Section 6.033, Tax Code, is
10 amended to read as follows:

11 Sec. 6.033. RECALL OF APPOINTED DIRECTOR.

12 SECTION 5.06. Section 6.033(a), Tax Code, is amended to
13 read as follows:

14 (a) The governing body of a taxing unit may call for the
15 recall of an appointed [a] member of the board of directors of an
16 appraisal district [~~appointed under Section 6.03 of this code~~] for
17 whom the taxing unit cast any of its votes in the appointment of the
18 board. The call must be in the form of a resolution, be filed with
19 the chief appraiser of the appraisal district, and state that the
20 taxing unit is calling for the recall of the member. If a
21 resolution calling for the recall of a board member is filed under
22 this subsection, the chief appraiser, not later than the 10th day
23 after the date of filing, shall deliver a written notice of the
24 filing of the resolution and the date of its filing to the presiding
25 officer of the governing body of each taxing unit entitled to vote
26 in the appointment of board members.

27 SECTION 5.07. Section 6.036(a), Tax Code, is amended to

1 read as follows:

2 (a) An individual is not eligible to be a candidate for, to
3 be appointed to, or to serve on the board of directors of an
4 appraisal district if the individual or a business entity in which
5 the individual has a substantial interest is a party to a contract
6 with:

- 7 (1) the appraisal district; or
8 (2) a taxing unit that participates in the appraisal
9 district, if the contract relates to the performance of an activity
10 governed by this title.

11 SECTION 5.08. Section 6.052(f), Tax Code, as effective
12 January 1, 2024, is amended to read as follows:

13 (f) The taxpayer liaison officer is responsible for
14 providing clerical assistance to the applicable appointing
15 authority prescribed by Section 6.41(d) [~~local administrative~~
16 ~~district judge~~] in the selection of appraisal review board members
17 and for publicizing the availability of positions on the appraisal
18 review board. The officer shall deliver to the applicable
19 appointing authority [~~local administrative district judge~~] any
20 applications to serve on the board that are submitted to the officer
21 and shall perform other duties as requested by the applicable
22 appointing authority [~~local administrative district judge~~]. The
23 officer may not influence the process for selecting appraisal
24 review board members.

25 SECTION 5.09. Section 6.41, Tax Code, is amended by
26 amending Subsections (d), (d-1), (d-2), (d-3), (d-5), (d-9),
27 (d-10), (e), (g), (i), and (j) and adding Subsection (d-2-1) to read

1 as follows:

2 (d) Members of the board are appointed by the applicable
3 appointing authority. For an appraisal district to which Section
4 6.03 applies, the appointing authority is the local administrative
5 district judge under Subchapter D, Chapter 74, Government Code, in
6 the county in which the appraisal district is established. For an
7 appraisal district to which Section 6.0301 applies, the appointing
8 authority is the board of directors of the district. A vacancy on
9 the board is filled in the same manner for the unexpired portion of
10 the term.

11 (d-1) All applications submitted to the appraisal district
12 or to the appraisal review board from persons seeking appointment
13 as a member of the appraisal review board shall be delivered to the
14 applicable appointing authority [~~local administrative district~~
15 ~~judge~~]. The appraisal district may provide the appointing
16 authority [~~local administrative district judge~~] with information
17 regarding whether an applicant for appointment to or a member of the
18 board owes any delinquent ad valorem taxes to a taxing unit
19 participating in the appraisal district.

20 (d-2) A local administrative district judge acting as an
21 appointing authority may make appointments to the board directly or
22 may, by written order, appoint from three to five persons to perform
23 the duties of appraisal review board commissioner. If the local
24 administrative district judge chooses to appoint appraisal review
25 board commissioners, each commissioner shall possess the same
26 qualifications as those required of an appraisal review board
27 member.

1 (d-2-1) A board of directors acting as an appointing
2 authority must make appointments to the appraisal review board by
3 majority vote, with at least two members of the majority being
4 elected members of the board of directors.

5 (d-3) The applicable appointing authority [~~local~~
6 ~~administrative judge~~] shall cause the proper officer to notify
7 appointees to the board of their appointment, and when and where
8 they are to appear.

9 (d-5) The appraisal district of the county shall provide to
10 the applicable appointing authority [~~local administrative district~~
11 ~~judge~~], or to the appraisal review board commissioners, as the case
12 may be, the number of appraisal review board positions that require
13 appointment and shall provide whatever reasonable assistance is
14 requested by the applicable appointing authority [~~local~~
15 ~~administrative district judge~~] or the commissioners.

16 (d-9) In selecting individuals who are to serve as members
17 of the appraisal review board for an appraisal district described
18 by Subsection (b-2), the board of directors of the district [~~local~~
19 ~~administrative district judge~~] shall select an adequate number of
20 qualified individuals to permit the chairman of the appraisal
21 review board to fill the positions on each special panel
22 established under Section 6.425.

23 (d-10) Upon selection of the individuals who are to serve as
24 members of the appraisal review board, the applicable appointing
25 authority [~~local administrative district judge~~] shall enter an
26 appropriate order designating such members and setting each
27 member's respective term of office, as provided elsewhere in this

1 section.

2 (e) Members of the board hold office for terms of two years
3 beginning January 1. The appraisal district board of directors by
4 resolution shall provide for staggered terms, so that the terms of
5 as close to one-half of the members as possible expire each
6 year. In making the initial or subsequent appointments, the
7 applicable appointing authority, or the local administrative
8 district [~~judge or the~~] judge's designee if the appointing
9 authority is the judge, shall designate those members who serve
10 terms of one year as needed to comply with this subsection.

11 (g) Subsection (a) does not preclude the boards of directors
12 of two or more adjoining appraisal districts from providing for the
13 operation of a consolidated appraisal review board by interlocal
14 contract. Members of a consolidated appraisal review board are
15 appointed jointly by the applicable appointing authorities [~~local~~
16 ~~administrative district judges~~] in the counties in which the
17 appraisal districts that are parties to the contract are
18 established.

19 (i) A chief appraiser or another employee or agent of the
20 appraisal district, a member of the appraisal review board for the
21 appraisal district, a member of the board of directors of the
22 appraisal district if the board is established for a district to
23 which Section 6.03 applies, a property tax consultant, or an agent
24 of a property owner commits an offense if the person communicates
25 with the applicable appointing authority [~~local administrative~~
26 ~~district judge~~] regarding the appointment of appraisal review board
27 members. This subsection does not apply to:

1 (1) a communication between a member of the appraisal
2 review board and the applicable appointing authority [~~local~~
3 ~~administrative district judge~~] regarding the member's
4 reappointment to the board;

5 (2) a communication between the taxpayer liaison
6 officer for the appraisal district and the applicable appointing
7 authority [~~local administrative district judge~~] in the course of
8 the performance of the officer's clerical duties so long as the
9 officer does not offer an opinion or comment regarding the
10 appointment of appraisal review board members;

11 (3) a communication between a chief appraiser or
12 another employee or agent of the appraisal district, a member of the
13 appraisal review board for the appraisal district, or a member of
14 the board of directors of the appraisal district if the board is
15 established for a district to which Section 6.03 applies and the
16 applicable appointing authority [~~local administrative district~~
17 ~~judge~~] regarding information relating to or described by Subsection
18 (d-1), (d-5), or (f) of this section or Section 411.1296,
19 Government Code;

20 (4) a communication between a property tax consultant
21 or a property owner or an agent of the property owner and the
22 taxpayer liaison officer for the appraisal district regarding
23 information relating to or described by Subsection (f). The
24 taxpayer liaison officer for the appraisal district shall report
25 the contents of the communication relating to or described by
26 Subsection (f) to the applicable appointing authority [~~local~~
27 ~~administrative district judge~~]; or

1 (5) a communication between a property tax consultant
2 or a property owner or an agent of the property owner and the
3 applicable appointing authority [~~local administrative district~~
4 ~~judge~~] regarding information relating to or described by Subsection
5 (f).

6 (j) A chief appraiser or another employee or agent of an
7 appraisal district commits an offense if the person communicates
8 with a member of the appraisal review board for the appraisal
9 district, a member of the board of directors of the appraisal
10 district, or the local administrative district judge, if the judge
11 is the appointing authority for the district, regarding a ranking,
12 scoring, or reporting of the percentage by which the appraisal
13 review board or a panel of the board reduces the appraised value of
14 property.

15 SECTION 5.10. Section 6.41(f), Tax Code, as amended by
16 Chapters 354 (H.B. 2941) and 533 (S.B. 63), Acts of the 87th
17 Legislature, Regular Session, 2021, is reenacted and amended to
18 read as follows:

19 (f) A member of the appraisal review board may be removed
20 from the board by the applicable appointing authority, or the local
21 administrative district [~~judge or the~~] judge's designee if the
22 appointing authority is the judge. Not later than the 90th day
23 after the date the board of directors, local administrative
24 district judge, or judge's designee that appointed a member of the
25 appraisal review board learns of a potential ground for removal of
26 the member, the board of directors, local administrative district
27 judge, or judge's designee, as applicable, shall remove the member

1 or find by official action that the member's removal is not
2 warranted. Grounds for removal are:

3 (1) a violation of Section 6.412, 6.413, 41.66(f), or
4 41.69;

5 (2) good cause relating to the attendance of members
6 at called meetings of the board as established by written policy
7 adopted by a majority of the appraisal district board of directors;
8 or

9 (3) evidence of repeated bias or misconduct.

10 SECTION 5.11. Section 6.42(a), Tax Code, is amended to read
11 as follows:

12 (a) A majority of the appraisal review board constitutes a
13 quorum. The applicable appointing authority prescribed by Section
14 6.41(d) [~~local administrative district judge under Subchapter D,~~
15 ~~Chapter 74, Government Code,~~] in the county in which the appraisal
16 district is established shall select a chairman and a secretary
17 from among the members of the appraisal review board. The
18 applicable appointing authority [~~judge~~] is encouraged to select as
19 chairman a member of the appraisal review board, if any, who has a
20 background in law and property appraisal.

21 SECTION 5.12. Section 6.425(e), Tax Code, is amended to
22 read as follows:

23 (e) Notwithstanding Subsection (d), the chairman of the
24 appraisal review board may appoint to a special panel described by
25 this section a member of the appraisal review board who does not
26 meet the qualifications prescribed by that subsection if:

27 (1) the number of persons appointed to the board [~~by~~

1 ~~the local administrative district judge]~~ who meet those
2 qualifications is not sufficient to fill the positions on each
3 special panel; and

4 (2) the board member being appointed to the panel
5 holds a bachelor's degree in any field.

6 SECTION 5.13. (a) Appraisal district directors shall be
7 elected to the elective positions as provided by Section 6.0301,
8 Tax Code, as added by this article, beginning with the election
9 conducted on the uniform election date in May 2024. The directors
10 then elected take office on July 1, 2024, and serve a term that
11 expires on December 31, 2026.

12 (b) Following the election of the initial elected directors
13 of an appraisal district as provided by Subsection (a) of this
14 section, directors shall be elected as provided by Section 6.0301,
15 Tax Code, as added by this article, beginning with the general
16 election conducted in November 2026. Directors then elected take
17 office January 1, 2027.

18 (c) At the first meeting of the board of directors of an
19 appraisal district described by Section 6.0301, Tax Code, as added
20 by this article, that follows the November 2026 general election of
21 directors under that section, the three elected directors shall
22 draw lots to determine which director shall serve a term of two
23 years and which two directors shall serve a term of four years.
24 Thereafter, all elected directors serve four-year terms.

25 (d) The term of an appraisal district director serving on
26 December 31, 2024, on the board of directors of an appraisal
27 district described by Section 6.0301, Tax Code, as added by this

1 article, expires on January 1, 2025. Not later than December 31,
2 2024, the taxing units participating in the appraisal district that
3 are entitled to appoint directors shall appoint five directors to
4 serve terms that begin on January 1, 2025. Two directors shall be
5 appointed to serve a term of one year, and three directors shall be
6 appointed to serve a term of three years. Thereafter, all appointed
7 directors serve four-year terms.

8 ARTICLE 6. TRANSITIONAL TAX YEAR PROVISIONS

9 SECTION 6.01. Section 25.23, Tax Code, is amended by adding
10 Subsection (a-1) to read as follows:

11 (a-1) This subsection applies only to the appraisal records
12 for the 2023 tax year. The chief appraiser shall prepare
13 supplemental appraisal records to account for the changes in law
14 made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session,
15 2023. This subsection expires December 31, 2024.

16 SECTION 6.02. Section 26.04, Tax Code, is amended by adding
17 Subsections (a-1) and (c-1) to read as follows:

18 (a-1) On receipt of the appraisal roll for the 2023 tax
19 year, the assessor for a taxing unit shall determine the total
20 taxable value of property taxable by the taxing unit and the taxable
21 value of new property as if the changes in law made by S.B. 2, Acts
22 of the 88th Legislature, 2nd Called Session, 2023, were in effect
23 for that tax year. This subsection expires December 31, 2024.

24 (c-1) An officer or employee designated by the governing
25 body of a taxing unit shall calculate the no-new-revenue tax rate
26 and the voter-approval tax rate of the taxing unit for the 2023 tax
27 year as if the changes in law made by S.B. 2, Acts of the 88th

2023 Community Outreach Report – July 1 through September 30

Date: September 13, 2023
To: Board of Directors
Michael Amezcuita, Chief Appraiser
From: Jennifer Rodriguez, Executive Assistant

| Date | Program | Presenter | Topic |
|------------|--|---|--|
| 07/12/2023 | Habitat for Humanity of San Antonio – Via Zoom | Virginia De La O & Gloria Ramirez | Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish) |
| 07/16/2023 | City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session | Marquesa Esparza, Jennifer Rodriguez & Kimberly Shipe | General appraisal, exemption and protest information |
| 08/21/2023 | City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session | Jessica Ochoa, Gloria Ramirez & Jennifer Rodriguez | General appraisal, exemption and protest information |
| 08/28/2023 | City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session | Davette Balcazar, Virginia De La O & Jennifer Rodriguez | General appraisal, exemption and protest information |
| 09/16/2023 | City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session | Alicia Cortez, Marquesa Esparza & Jennifer Rodriguez | General appraisal, exemption and protest information |
| 09/23/23 | Frost Bank Home Improvement Expo | Virginia De La O, Katherine Gonzalez & Rogelio Sandoval | General appraisal, exemption and protest information |

STAFF SUMMARY SHEET

ISSUE: Adjourn

The board of directors may adjourn the meeting.