

BEXAR APPRAISAL DISTRICT  
MEETING OF THE BOARD OF DIRECTORS  
AGENDA

DATE OF MEETING: December 14, 2022  
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 [jgarza@bcad.org](mailto: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 directors present
- B. Public Comments Period. *(Comments received timely by email will be read into the record at this time.)*
- C. Minutes
  - Approval of the minutes of the meeting of October 19, 2022.

REPORTS

- D. Chief Appraiser's Report
  - The board of directors will receive the following reports from the chief appraiser:
    - 1. Financial Condition
      - a. Funds investment report for September & October, 2022
      - b. Statement of revenues and expenses as of October 31, 2022
      - c. Designated cash funds report as of October 31, 2022

2. Appraisal Records

The board of directors will receive an update on the status of work regarding the 2022 appraisal roll.

3. District Operations

- a. The chief appraiser will recognize employees celebrating milestone years of service.
- b. The chief appraiser will invite the board of directors to the 2023 Texas Association of Appraisal Districts conference.

E. Additional Reports

The board of directors will receive the following reports:

1. Community Outreach
2. Taxpayer Liaison
3. Appraisal Review Board Chair

**ACTION ITEMS**

F. GIS Mapping Software Maintenance Agreement Renewal

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the current maintenance agreement for the district's mapping software.

G. Encumbrance

The board of directors may discuss and/or vote to approve by resolution an amendment to the 2022 operating budget.

H. Cost of Living Adjustment

The board of directors may discuss and/or vote to authorize the chief appraiser to facilitate the budgeted expenditure of a 4% cost of living adjustment for eligible Bexar Appraisal District employees.

**EXECUTIVE SESSION**

i. Adjourn to Executive Session

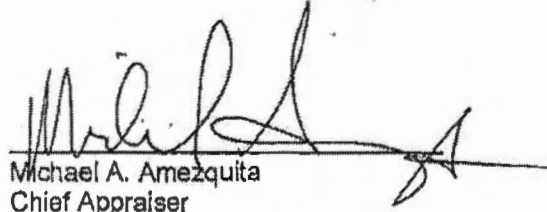
At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

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 administer the chief appraiser's annual performance evaluation.
4. Section 551.076 Deliberations regarding Security Devices.

J. Executive Session

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

K. Adjourn



Michael A. Arnezquita  
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: 28778**  
**Date/Time: 12/6/2022 11:49:58 AM**  
**Total Pages: 3**  
**FILED IN THE OFFICIAL PUBLIC**  
**REGOROS 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  
OCTOBER 19, 2022**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on October 19, 2022 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  
Mr. Dave Gannon  
Councilwoman Adriana Rocha Garcia

**B. Public Comments Period**

No members of the public provided comment to the board.

**C. Approval of the minutes**

1. **Approval of the minutes of the public hearing of September 7, 2022.**
2. **Approval of the minutes of the meeting of September 7, 2022.**

Ms. DeBerry moved to approve the minutes of both the public hearing and the meeting of September 7, 2022 as written. Councilwoman Garcia seconded the motion which was unanimously approved.

**D. Chief Appraiser's Reports**

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

1. **Financial Condition**
  - a. **Funds investment report for August, 2022**
  - b. **Statement of revenues and expenses as of August 31, 2022**
  - c. **Designated cash funds report as of August 31, 2022**

Ms. Crystal Khantharoth, Finance Director, informed the board that as of August 31, total deposits equaled \$8,225,455.06 earning interest at a rate of 0.20% with a year-to-date interest earned at \$3,339.09, and that the district was currently over-collateralized by \$3,237,606.83. She continued that total revenues collected were \$15,237,715 with a surplus of \$2,277,550. She also stated there were not any changes to the designated cash funds.

Ms. DeBerry asked if Ms. Khantharoth could remind the board what happened with the district's surplus. Ms. Khantharoth stated that any surplus would be returned to the tax units. Mr. Amezcuita added that the district was in the process of reducing the number of reserve accounts, and thanked Ms. Khantharoth for her work handling the various building projects being conducted. Mr. Gannon clarified that the reduction in reserve accounts was a structural change and that the district would still have a reserve. Mr. Amezcuita responded that was correct.

## **2. Appraisal Records**

### **a. Presentation of appraisal roll report corrections for the third quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Property Tax Code.**

Mr. Rogelio Sandoval, Assistant Chief Appraiser, presented the board with a report noting the corrections made under section 25.25b of the Texas Tax Code for the third quarter of the 2022 tax year noting there two accounts listed. The board did not have any questions regarding the report.

### **b. Report on the status of work regarding the 2022 appraisal roll.**

Mr. Sandoval informed the board that approximately 11,000 protests remained active, reminding them there were 37,000 active protests at the board's last meeting in September. He continued stating that hearings were expected to wrap up on November 10, at which time appraisers would move into the field work cycle. He added that field work for the residential department had been delayed approximately two months and one month for the commercial department due to the large amount of protests received. He thanked the commercial and business personal property appraisers for assisting residential, and thanked all appraisers for their hard work.

Ms. DeBerry asked what the overall percentage of online appeals was compared to in person appeals. Mr. Sandoval responded that out of the 178,000 total protests filed, 42,000 were online. He added that there were only 28,000 online appeals filed in 2021, noting that the district was making every effort to increase that number. Ms. Byrom commented that she had received positive feedback from individuals who had utilized the online process.

Mr. Amezcuita informed the board of difficulties other appraisal districts had encountered reaching certification, such as losing their chief appraisers and having their budgets voided. He added that the additional staff the district would be hiring next year would be extremely beneficial and would help continue the work being done.

Ms. DeBerry mentioned recent calls for an audit of the appraisal district. She noted the annual studies conducted, adding the district may want to get them "on the record". Mr. Amezcuita responded noting the required passing of the Property Value Study (PVS) and the Methods & Assistance Program (MAPS) Reviews, and the required education of appraisal staff, and added that while the district did not publicize it, it had never failed the PVS or MAPS review. General discussion was held regarding statewide issues and possible solutions, including additional revenue streams.

Mr. Gannon circled back to the topic of online appeals asking if the demographics showed any resistance from older property owners. Mr. Scott Griscom, Assistant Chief Appraiser,

responded that he would pull the information together. Mr. Gannon also asked if there was a video or strategy that could be provided on how to file an online appeal. Mr. Griscom responded that instructional videos were available on the district's website and that they were updated regularly.

Councilwoman Garcia mentioned that she had met with a non-profit organization that helps residential property owners without internet access with the appeal process, and asked if it was possible to share a link to their services on the district's website and to other organizations like it. Mr. Amezcua responded that to keep things fair the district does not advertise for any agency regardless of whether they are for- or non-profit. Discussion was held on legislative items that helped over-65 property owners and the possibility of the same type of benefit to "legacy" homeowners before moving to the next topic.

## **E. Additional Reports**

**The board of directors will receive the following reports:**

### **1. Community Outreach**

The board received a report from Ms. Jennifer Rodriguez, Executive Assistant and Media & Outreach Coordinator, listing the speaking engagements the district had recently participated in. She informed the board that few engagements were scheduled during this time of year; however, the district continued to make itself available.

Ms. DeBerry asked if the public was happy with the current outreach program. Ms Rodriguez responded that she believed so as staff stayed at each event as long as needed in order to answer questions and listen to property owner's concerns. She added that she had seen attendees walk away from these events with a different perspective of the district.

### **2. Taxpayer Liaison**

### **3. Appraisal Review Board Chair**

The board was provided a report from Mr. L. Christopher White, Taxpayer Liaison, noting he would also be speaking on behalf of Ms. Deanna Prado, ARB Chair, as she was attending training. He informed the board that the ARB Open House would take place on October 20<sup>th</sup> and would be overseen by the ARB attorneys and ALJ Alvarado. He added a total of eighteen applications had been received. Mr. White continued stating that while the season had been long, there were no alarming concerns to address and that he had taken the time to go through the steps of the protest process with property owners when he could.

Ms. DeBerry thanked Mr. White for everything he did.

## **F. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a contract with said providers for group insurance programs.**

Ms. Laura Cantu, Human Resources Director, reminded the board that the district had gone out for bid for its insurance programs, and introduced its consultant, Mr. Bill Rusteberg. Mr. Rusteberg informed the board that the district had issued a request for bid for group medical insurance, long term disability, and life insurance and disability to be effective January 1.

Regarding medical insurance, Mr. Rusteberg informed the board that two bids had been timely received, one from Aetna and one from United Healthcare; however, the bid from the district's current provider, Blue Cross Blue Shield, was received late and returned unopened. He continued noting that as the district had a good claim year with a 71% claims experience, there should not be a rate increase. Mr. Rusteberg continued stating that as both bids were below the current rate, a benefits matrix was used to determine which was better. Based on the results, Mr. Rusteberg recommend awarding the contract to United Healthcare. Discussion was held regarding the late submission of the current vendor which was due to a third-party mailing issue.

Ms. DeBerry moved to authorize the chief appraiser to enter into a contract with United Healthcare for group medical insurance. Councilwoman Garcia seconded the motion which was unanimously approved.

Regarding group long term disability and life insurance and disability, Mr. Rusteberg recommending combining the two as he was recommending MetLife for both products.

Mr. Gannon moved to authorize the chief appraiser to enter into a contract with Met Life for the group long term disability and life insurance and disability. Ms. DeBerry seconded the motion which was unanimously approved.

**G. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the third year of a three-year contract for security services.**

Ms. Khantharoth informed the board that the district was seeking approval for the final year of the current contract for security services, and the vendor was holding the current price. She added the district would go out for bid for security services next year.

Ms. DeBerry asked what type of security enhancements had been made to the building in recent years. Mr. Amezquita responded that the number of officers onsite was increased from two to four during appeals season, including an officer always being present in the customer service area, and that the upstairs was designated as employee only. He also noted that plexiglass barriers had been installed in the customer service areas. Ms. Khantharoth added that the security cameras had also been upgraded.

Ms. DeBerry moved to authorize the chief appraiser to enter into the third year of a three-year contract for security services with its current vendor, Sgt. Arnold Martinez. Councilwoman Garcia seconded the motion which was unanimously approved.

**H. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the third year of a three-year contract for audit services.**

Ms. Khantharoth informed the board that this would be the final year of the current contract for audit services. Ms. Byrom asked for confirmation that the district typically only used an auditor for three years at a time, to which Ms. Khantharoth responded that was correct.

Mr. Gannon moved to authorize the chief appraiser to enter into the third year of a three-year contract for audit services with its current vendor, Weaver & Tidwell, LLP. Councilwoman Garcia seconded the motion which was unanimously approved.

**I. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the second year of three-year contract for temporary staffing services.**

Ms. Khantharoth informed the board the district's current vendor was not increasing their price from the previous year's contract for temporary staffing services.

Councilwoman Garcia moved to authorize the chief appraiser to enter into the second year of a three-year contract for temporary staffing services with its current vendor, Dependable Business Solutions LLC. Ms. DeBerry seconded the motion which was unanimously approved.

**J. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the second year of three-year contract for laser printing & mailing services.**

Ms. Khantharoth informed the board that the current contract for laser printing & mailing services reflected a price increase to reflect the increase in the cost of paper and printing.

Councilwoman Garcia moved to authorize the chief appraiser to enter into the second year of a three-year contract for temporary staffing services with its current vendor, VariVerge. Ms. DeBerry seconded the motion which was unanimously approved.

**K. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the second year of three-year contract for telecommunication/mineral appraisal services.**

Ms. Khantharoth informed the board that the current vendor would hold the same price and terms as the previous year's contract for telecommunication/mineral appraisal services.

Mr. Gannon noted that the contract was for an odd combination of services. Mr. Amezquita responded they were odd types of valuations individually, and added that as the district did not have a lot of these types of accounts, it was less expensive to hire an appraisal firm than a full-time specialist.

Ms. DeBerry moved to authorize the chief appraiser to enter into the second year of a three-year contract for telecommunication/mineral appraisal services with its current vendor, Capitol Appraisal Group. Mr. Gannon seconded the motion which was unanimously approved.

**L. The chief appraiser will inform the board of directors of the district's intent to amend the 2022 operating budget and encumber funds.**

Mr. Amezquita informed the board that this item was informational only, adding a draft of the letter and summary which would be sent to the tax units was in their packet. He continued stating that the district anticipated a \$1,200,000 surplus, which was an unaudited number, and intended to encumber: \$250,000 towards the retiree restricted fund which is paid every other year; \$150,000 towards litigation expenses as there was currently a case in front of the Fourth Court of Appeals which may have to go before the Supreme Court; \$275,000 towards an employee cost of living which was originally budgeted at 2% in the 2022 operating budget, but would be increased to 4% and given to all eligible staff with the exception of the chief appraiser; and \$50,000 towards the technology fund which is set aside as to not impact the

budget when an upgraded is needed, adding the next upgrade is not anticipated until 2027. Lastly, Mr. Amezcuita noted that the district anticipated returned \$500,000 to the tax units.

Mr. Gannon suggested looking at a 4% COLA moving forward.

Mr. Amezcuita reminded the board that the tax units had 30 days to comment on the request, and that official approval would be requested at the December meeting.

**M. 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 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.
- 4. Section 551.076** Deliberations regarding Security Devices.

The board did not adjourn to closed executive session.


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

As the board did not convene in executive session, there no was action to be taken.

**O. Adjourn**

There being no further business, the October 19, 2022 board of directors meeting adjourned at 10:46 a.m.

  
\_\_\_\_\_  
Chair

  
\_\_\_\_\_  
Secretary

December 14, 2022  
Date

BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
DECEMBER 14 , 2022  
INDEX

ISSUE

TAB

Meeting called to order

A

Public comment period

B

Minutes

C

Chief appraiser reports

D

Additional reports

E

GIS Mapping Software Maintenance Agreement Renewal

F

Encumbrance

G

Cost of Living Adjustment

H

Adjourn to Executive Session

I

Executive Session

J

Adjourn

K

**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order

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

**STAFF SUMMARY SHEET**

**ISSUE:** Public comments 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 [jgarza@bcad.org](mailto:jgarza@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:** Minutes

The board of directors will approve the minutes of the meeting of October 19, 2022.

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
OCTOBER 19, 2022**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on October 19, 2022 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  
Mr. Dave Gannon  
Councilwoman Adriana Rocha Garcia

**B. Public Comments Period**

No members of the public provided comment to the board.

**C. Approval of the minutes**

- 1. Approval of the minutes of the public hearing of September 7, 2022.**
- 2. Approval of the minutes of the meeting of September 7, 2022.**

Ms. DeBerry moved to approve the minutes of both the public hearing and the meeting of September 7, 2022 as written. Councilwoman Garcia seconded the motion which was unanimously approved.

**D. Chief Appraiser's Reports**

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

- 1. Financial Condition**
  - a. Funds investment report for August, 2022**
  - b. Statement of revenues and expenses as of August 31, 2022**
  - c. Designated cash funds report as of August 31, 2022**

Ms. Crystal Khantharoth, Finance Director, informed the board that as of August 31, total deposits equaled \$8,225,455.06 earning interest at a rate of 0.20% with a year-to-date interest earned at \$3,339.09, and that the district was currently over-collateralized by \$3,237,606.83. She continued that total revenues collected were \$15,237,715 with a surplus of \$2,277,550. She also stated there were not any changes to the designated cash funds.

Ms. DeBerry asked if Ms. Khantharoth could remind the board what happened with the district's surplus. Ms. Khantharoth stated that any surplus would be returned to the tax units. Mr. Amezcuita added that the district was in the process of reducing the number of reserve accounts, and thanked Ms. Khantharoth for her work handling the various building projects being conducted. Mr. Gannon clarified that the reduction in reserve accounts was a structural change and that the district would still have a reserve. Mr. Amezcuita responded that was correct.

## **2. Appraisal Records**

### **a. Presentation of appraisal roll report corrections for the third quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Property Tax Code.**

Mr. Rogelio Sandoval, Assistant Chief Appraiser, presented the board with a report noting the corrections made under section 25.25b of the Texas Tax Code for the third quarter of the 2022 tax year noting there two accounts listed. The board did not have any questions regarding the report.

### **b. Report on the status of work regarding the 2022 appraisal roll.**

Mr. Sandoval informed the board that approximately 11,000 protests remained active, reminding them there were 37,000 active protests at the board's last meeting in September. He continued stating that hearings were expected to wrap up on November 10, at which time appraisers would move into the field work cycle. He added that field work for the residential department had been delayed approximately two months and one month for the commercial department due to the large amount of protests received. He thanked the commercial and business personal property appraisers for assisting residential, and thanked all appraisers for their hard work.

Ms. DeBerry asked what the overall percentage of online appeals was compared to in person appeals. Mr. Sandoval responded that out of the 178,000 total protests filed, 42,000 were online. He added that there were only 28,000 online appeals filed in 2021, noting that the district was making every effort to increase that number. Ms. Byrom commented that she had received positive feedback from individuals who had utilized the online process.

Mr. Amezcuita informed the board of difficulties other appraisal districts had encountered reaching certification, such as losing their chief appraisers and having their budgets voided. He added that the additional staff the district would be hiring next year would be extremely beneficial and would help continue the work being done.

Ms. DeBerry mentioned recent calls for an audit of the appraisal district. She noted the annual studies conducted, adding the district may want to get them "on the record". Mr. Amezcuita responded noting the required passing of the Property Value Study (PVS) and the Methods & Assistance Program (MAPS) Reviews, and the required education of appraisal staff, and added that while the district did not publicize it, it had never failed the PVS or MAPS review. General discussion was held regarding statewide issues and possible solutions, including additional revenue streams.

Mr. Gannon circled back to the topic of online appeals asking if the demographics showed any resistance from older property owners. Mr. Scott Griscom, Assistant Chief Appraiser,

responded that he would pull the information together. Mr. Gannon also asked if there was a video or strategy that could be provided on how to file an online appeal. Mr. Griscom responded that instructional videos were available on the district's website and that they were updated regularly.

Councilwoman Garcia mentioned that she had met with a non-profit organization that helps residential property owners without internet access with the appeal process, and asked if it was possible to share a link to their services on the district's website and to other organizations like it. Mr. Amezcuita responded that to keep things fair the district does not advertise for any agency regardless of whether they are for- or non-profit. Discussion was held on legislative items that helped over-65 property owners and the possibility of the same type of benefit to "legacy" homeowners before moving to the next topic.

## **E. Additional Reports**

**The board of directors will receive the following reports:**

### **1. Community Outreach**

The board received a report from Ms. Jennifer Rodriguez, Executive Assistant and Media & Outreach Coordinator, listing the speaking engagements the district had recently participated in. She informed the board that few engagements were scheduled during this time of year; however, the district continued to make itself available.

Ms. DeBerry asked if the public was happy with the current outreach program. Ms Rodriguez responded that she believed so as staff stayed at each event as long as needed in order to answer questions and listen to property owner's concerns. She added that she had seen attendees walk away from these events with a different perspective of the district.

### **2. Taxpayer Liaison**

### **3. Appraisal Review Board Chair**

The board was provided a report from Mr. L. Christopher White, Taxpayer Liaison, noting he would also be speaking on behalf of Ms. Deanna Prado, ARB Chair, as she was attending training. He informed the board that the ARB Open House would take place on October 20<sup>th</sup> and would be overseen by the ARB attorneys and ALJ Alvarado. He added a total of eighteen applications had been received. Mr. White continued stating that while the season had been long, there were no alarming concerns to address and that he had taken the time to go through the steps of the protest process with property owners when he could.

Ms. DeBerry thanked Mr. White for everything he did.

## **F. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a contract with said providers for group insurance programs.**

Ms. Laura Cantu, Human Resources Director, reminded the board that the district had gone out for bid for its insurance programs, and introduced its consultant, Mr. Bill Rusteberg. Mr. Rusteberg informed the board that the district had issued a request for bid for group medical insurance, long term disability, and life insurance and disability to be effective January 1.

Regarding medical insurance, Mr. Rusteberg informed the board that two bids had been timely received, one from Aetna and one from United Healthcare; however, the bid from the district's current provider, Blue Cross Blue Shield, was received late and returned unopened. He continued noting that as the district had a good claim year with a 71% claims experience, there should not be a rate increase. Mr. Rusteberg continued stating that as both bids were below the current rate, a benefits matrix was used to determine which was better. Based on the results, Mr. Rusteberg recommend awarding the contract to United Healthcare. Discussion was held regarding the late submission of the current vendor which was due to a third-party mailing issue.

Ms. DeBerry moved to authorize the chief appraiser to enter into a contract with United Healthcare for group medical insurance. Councilwoman Garcia seconded the motion which was unanimously approved.

Regarding group long term disability and life insurance and disability, Mr. Rusteberg recommending combining the two as he was recommending MetLife for both products.

Mr. Gannon moved to authorize the chief appraiser to enter into a contract with Met Life for the group long term disability and life insurance and disability. Ms. DeBerry seconded the motion which was unanimously approved.

**G. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the third year of a three-year contract for security services.**

Ms. Khantharoth informed the board that the district was seeking approval for the final year of the current contract for security services, and the vendor was holding the current price. She added the district would go out for bid for security services next year.

Ms. DeBerry asked what type of security enhancements had been made to the building in recent years. Mr. Amezquita responded that the number of officers onsite was increased from two to four during appeals season, including an officer always being present in the customer service area, and that the upstairs was designated as employee only. He also noted that plexiglass barriers had been installed in the customer service areas. Ms. Khantharoth added that the security cameras had also been upgraded.

Ms. DeBerry moved to authorize the chief appraiser to enter into the third year of a three-year contract for security services with its current vendor, Sgt. Arnold Martinez. Councilwoman Garcia seconded the motion which was unanimously approved.

**H. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the third year of a three-year contract for audit services.**

Ms. Khantharoth informed the board that this would be the final year of the current contract for audit services. Ms. Byrom asked for confirmation that the district typically only used an auditor for three years at a time, to which Ms. Khantharoth responded that was correct.

Mr. Gannon moved to authorize the chief appraiser to enter into the third year of a three-year contract for audit services with its current vendor, Weaver & Tidwell, LLP. Councilwoman Garcia seconded the motion which was unanimously approved.

**I. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the second year of three-year contract for temporary staffing services.**

Ms. Khantharoth informed the board the district's current vendor was not increasing their price from the previous year's contract for temporary staffing services.

Councilwoman Garcia moved to authorize the chief appraiser to enter into the second year of a three-year contract for temporary staffing services with its current vendor, Dependable Business Solutions LLC. Ms. DeBerry seconded the motion which was unanimously approved.

**J. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the second year of three-year contract for laser printing & mailing services.**

Ms. Khantharoth informed the board that the current contract for laser printing & mailing services reflected a price increase to reflect the increase in the cost of paper and printing.

Councilwoman Garcia moved to authorize the chief appraiser to enter into the second year of a three-year contract for temporary staffing services with its current vendor, VariVerge. Ms. DeBerry seconded the motion which was unanimously approved.

**K. The board of directors may discuss and/or vote to authorize the chief appraiser to enter into the second year of three-year contract for telecommunication/mineral appraisal services.**

Ms. Khantharoth informed the board that the current vendor would hold the same price and terms as the previous year's contract for telecommunication/mineral appraisal services.

Mr. Gannon noted that the contract was for an odd combination of services. Mr. Amezquita responded they were odd types of valuations individually, and added that as the district did not have a lot of these types of accounts, it was less expensive to hire an appraisal firm than a full-time specialist.

Ms. DeBerry moved to authorize the chief appraiser to enter into the second year of a three-year contract for telecommunication/mineral appraisal services with its current vendor, Capitol Appraisal Group. Mr. Gannon seconded the motion which was unanimously approved.

**L. The chief appraiser will inform the board of directors of the district's intent to amend the 2022 operating budget and encumber funds.**

Mr. Amezquita informed the board that this item was informational only, adding a draft of the letter and summary which would be sent to the tax units was in their packet. He continued stating that the district anticipated a \$1,200,000 surplus, which was an unaudited number, and intended to encumber: \$250,000 towards the retiree restricted fund which is paid every other year; \$150,000 towards litigation expenses as there was currently a case in front of the Fourth Court of Appeals which may have to go before the Supreme Court; \$275,000 towards an employee cost of living which was originally budgeted at 2% in the 2022 operating budget, but would be increased to 4% and given to all eligible staff with the exception of the chief appraiser; and \$50,000 towards the technology fund which is set aside as to not impact the

budget when an upgraded is needed, adding the next upgrade is not anticipated until 2027. Lastly, Mr. Amezcuita noted that the district anticipated returned \$500,000 to the tax units.

Mr. Gannon suggested looking at a 4% COLA moving forward.

Mr. Amezcuita reminded the board that the tax units had 30 days to comment on the request, and that official approval would be requested at the December meeting.

**M. 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 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.**
  
- 4. Section 551.076**                      **Deliberations regarding Security Devices.**

The board did not adjourn to closed executive session.

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

As the board did not convene in executive session, there no was action to be taken.

**O. Adjourn**

There being no further business, the October 19, 2022 board of directors meeting adjourned at 10:46 a.m.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date

**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 for September & October, 2022
- b. Statement of revenues and expenses as of October 31, 2022
- c. Designated cash funds as of October 31, 2022

2. Appraisal Records

The board of directors will receive an update on the status of work regarding the 2022 appraisal roll.

3. District Operations

- a. The chief appraiser will recognize employees celebrating milestone years of service.
- b. The chief appraiser will invite the board of directors to the 2023 Texas Association of Appraisal Districts conference.

**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**9/30/2022**

Cash - Operating Account	\$	2,419,587.08	<b>% RATE</b>	0%
Money Market Account	\$	6,950,474.17		0.20%
<b>Total Deposits</b>	<b>\$</b>	<b>9,370,061.25</b>		

Other Rate Comparisons	
TexPool	90 day T-Bill
2.41%	2.70%

Pledged Collateral:

FDIC	\$	250,000.00
FMV	\$	10,942,897.93
<b>Total Collateral</b>	<b>\$</b>	<b>11,192,897.93</b>

Year-To-Date Interest Earned \$ 4,382.82

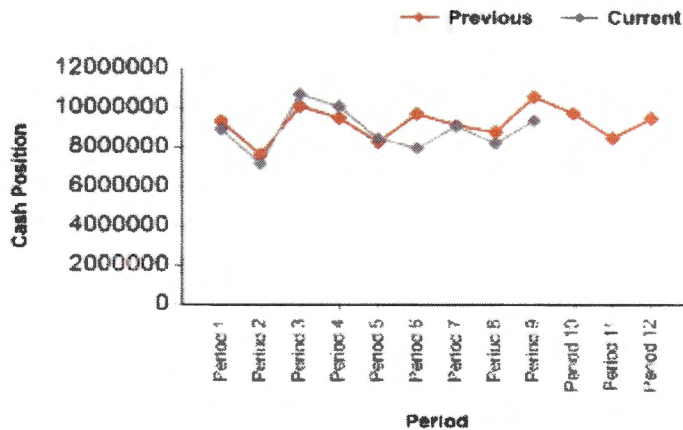
Collateral Over (Under) \$ 1,822,836.68

117% FMV Less FDIC per investment Policy

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 9,370,061.00	\$ 8,225,415.00	\$ 1,144,646.00	13.91%
vs. This Period Last Year	\$ 9,370,061.00	\$ 10,559,759.00	\$ 1,189,698.00	11.27%

**Cash Position Detail**



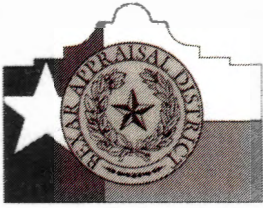
Signed by:

*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 9/30/2022

	<u>July</u>	<u>August</u>	<u>September</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$9,090,355.48	\$8,225,455.06	\$9,370,061.25
Accounts Receivable	692,736.00	12,044.00	2,514,447.00
Prepaid Expenses	20,876.21	20,876.21	20,876.21
<b>Total Current Assets</b>	<b>9,803,967.69</b>	<b>8,258,375.27</b>	<b>11,905,384.46</b>
General Fixed Assets	4,179,893.20	4,179,893.20	4,179,893.20
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,149,711.79	1,149,711.79	1,149,711.79
<b>Total Non- Current Assets</b>	<b>11,079,144.12</b>	<b>11,079,144.12</b>	<b>11,079,144.12</b>
<b>Total Assets</b>	<b>20,883,111.81</b>	<b>19,337,519.39</b>	<b>22,984,528.58</b>
<b>LIABILITIES</b>			
Accounts Payable	194,089.02	182,726.38	184,715.82
<b>Total Current Liabilities</b>	<b>194,089.02</b>	<b>182,726.38</b>	<b>184,715.82</b>
Non-Current Sick & Vacation Accrual	1,149,711.79	1,149,711.79	1,149,711.79
<b>Total Liabilities</b>	<b>1,343,800.81</b>	<b>1,332,438.17</b>	<b>1,334,427.61</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,179,893.20	4,179,893.20	4,179,893.20
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	350,000.00	350,000.00	350,000.00
Designated - Retirement Funding	104,999.00	104,999.00	104,999.00
Designated - Technology Reserve	125,000.00	125,000.00	125,000.00
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 Building-Furniture	162,645.00	162,645.00	162,645.00
Reserved for Men's Restroom	250,000.00	250,000.00	250,000.00
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	3,811,780.16	2,277,550.38	5,922,570.13
<b>Total Equity</b>	<b>19,525,700.49</b>	<b>17,991,470.71</b>	<b>21,636,490.46</b>
<b>Total Liabilities and Equity</b>	<b>20,869,501.30</b>	<b>19,323,908.88</b>	<b>22,970,918.07</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2022*

	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b>TAXING UNITS</b>					
Alamo Community College District	\$1,228,468	\$310,055	\$1,228,472	(100%)	(\$4)
City of Alamo Heights	32,741	8,708	32,742	(100%)	(1)
Alamo Heights ISD	389,964	96,345	389,965	(100%)	(1)
City of Balcones Heights	7,651	1,766	7,650	(100%)	1
Bexar County	2,246,847	564,310	2,246,853	(100%)	(6)
Bexar County Emer Serv Dist#1	5,478	1,428	5,478	(100%)	0
Bexar County Emer Serv Dist#2	49,986	13,497	49,987	(100%)	(1)
Bexar County Emer Serv Dist#3	27,962	7,043	27,962	(100%)	0
Bexar County Emer Serv Dist#5	8,814	2,470	8,815	(100%)	(1)
Bexar County Emer Serv Dist#6	5,193	1,371	5,194	(100%)	(1)
Bexar County Flood	195,708	49,442	195,707	(100%)	1
Bexar County Emer Serv Dist#7	19,207	5,271	19,209	(100%)	(2)
Bexar County Emer Serv Dist#8	6,301	1,714	6,302	(100%)	(1)
Bexar County Emer Serv Dist#4	8,958	2,448	8,958	(100%)	0
Bexar County Emer Serv Dist#10	7,260	1,924	7,260	(100%)	0
Boerne ISD	154,148	39,737	154,148	(100%)	0
Bexar County Emer Serv Dist#11	7,121	1,905	7,122	(100%)	(1)
Bexar County Emer Serv Dist#12	4,447	1,295	4,446	(100%)	1
City of Castle Hills	17,898	4,469	17,898	(100%)	0
City of China Grove	1,422	377	1,422	(100%)	0
Cibolo Canyon	27,293	6,651	27,294	(100%)	(1)
Comal ISD	184,666	46,817	184,666	(100%)	0
City of Converse	39,693	10,037	39,692	(100%)	1
Crosswinds at South Lake SID	1,295	454	1,296	(100%)	(1)
East Central ISD	249,513	63,045	249,515	(100%)	(2)
Edgewood ISD	99,701	24,545	99,701	(100%)	0
City of Elmendorf	3,068	814	3,068	(100%)	0
City of Fair Oaks Ranch	19,706	5,021	19,703	(100%)	3
Floresville ISD	119	34	119	(100%)	0
City of Grey Forest	238	60	238	(100%)	0
Harlandale ISD	136,003	34,143	136,003	(100%)	0
City of Helotes	19,361	4,936	19,362	(100%)	(1)
Hill Country Village	2,544	659	2,544	(100%)	0
Town of Hollywood Park	13,549	3,381	13,550	(100%)	(1)
Judson ISD	681,157	172,064	681,160	(100%)	(3)
City of Kirby	12,919	3,255	12,919	(100%)	0
City of Leon Valley	26,245	6,566	26,246	(100%)	(1)
City of Live Oak	28,460	6,880	28,460	(100%)	0
City of Lytle	26	7	26	(100%)	0
Medina Valley ISD	86,949	25,829	86,950	(100%)	(1)
Northeast ISD	2,519,127	618,114	2,519,324	(100%)	(197)
Northside ISD	3,675,972	911,978	3,675,984	(100%)	(12)
City of Olmos Park	13,525	3,318	13,524	(100%)	1
City of San Antonio	3,131,542	775,922	3,131,553	(100%)	(11)
San Antonio ISD	1,462,708	365,786	1,462,713	(100%)	(5)
San Antonio MUD #1	1,470	361	1,470	(100%)	0
San Antonio River Authority	161,984	41,053	161,986	(100%)	(2)

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2022*

	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
City of Sandy Oaks	2,281	597	2,282	(100%)	(1)
City of Schertz	11,494	3,065	11,494	(100%)	0
Schertz-Cibolo-Univ City ISD	60,789	16,700	60,790	(100%)	(1)
City of Selma	7,471	1,816	7,470	(100%)	1
City of Shavano Park	17,552	4,441	17,552	(100%)	0
City of Somerset	3,568	915	3,568	(100%)	0
Somerset ISD	39,924	10,510	39,924	(100%)	0
South San Antonio ISD	131,001	32,193	131,001	(100%)	0
Southside ISD	104,662	23,608	104,662	(100%)	0
Southwest ISD	272,543	68,821	272,543	(100%)	0
City of St. Hedwig	3,803	1,026	3,804	(100%)	(1)
City of Terrell Hills	26,304	6,731	26,304	(100%)	0
Universal City	42,523	10,722	42,524	(100%)	(1)
University Health System	2,421,397	613,462	2,421,211	(100%)	186
Westside 211 SID	3,947	1,289	3,948	(100%)	(1)
City of Windcrest	15,159	3,755	15,158	(100%)	1
Clear Water Creek SID	8	2	8	(100%)	0
Gates SID	9	3	10	(111%)	(1)
Stolte Ranch SID	190	88	190	(100%)	0
Tally Road SID	58	27	58	(100%)	0
Westpoint SID	815	375	814	(100%)	1
Redbird Ranch	363	115	296	(82%)	67
<b>TOTAL TAX UNIT LEVY</b>	<b>20,190,268</b>	<b>5,047,566</b>	<b>20,190,267</b>	<b>100%</b>	<b>1</b>
Other Revenues	20,000	0	88,586	(443%)	(68,586)
Other Revenues - Information Systems	8,000	153	3,243	(41%)	4,757
Interest Revenues	20,000	1,044	4,383	(22%)	15,617
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>1,197</b>	<b>96,212</b>	<b>200%</b>	<b>(48,212)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>20,238,268</b>	<b>5,048,763</b>	<b>20,286,478</b>	<b>100%</b>	<b>(48,210)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2022*

	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	60,000	8,160	44,362	74%	15,638
Auto Allowance	626,200	50,367	461,859	74%	164,341
Stipend	0	1,417	12,000	0	(12,000)
Copier Costs	39,921	2,820	29,176	73%	10,745
Copier, FAX, & Printer Supplies	51,950	1,720	30,503	59%	21,447
Employee Recognition/Awards	45,000	350	18,386	41%	26,614
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	0	286,262	76%	88,738
General Insurance	35,000	0	51,292	147%	(16,292)
Map Production & Supplies	4,550	0	1,754	39%	2,796
Mileage Reimbursements	4,000	0	160	4%	3,841
Office Building Expense	250,000	25,755	202,282	81%	47,718
Offsite Storage	25,000	1,972	13,510	54%	11,490
Office Supplies	86,465	2,423	46,875	54%	39,590
Postage	661,700	37,920	638,314	96%	23,386
Professional Dues	21,247	45	9,882	47%	11,365
Publications	178,112	10,742	109,201	61%	68,911
Security	215,000	20,628	173,720	81%	41,280
Telephone	75,800	5,276	50,131	66%	25,669
Training	217,963	9,228	75,411	35%	142,552
Utilities	125,000	12,820	81,010	65%	43,990
Worker's Compensation	50,000	(50)	38,283	77%	11,717
Contingency	210,000	0	197,888	94%	12,112
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,358,958</b>	<b>191,592</b>	<b>2,572,262</b>	<b>77%</b>	<b>786,696</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	2,000	0	271	14%	1,729
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	8,000	300	600	8%	7,400
Residential	3,000	0	49,463	1649%	(46,463)
Commercial	3,500	0	0	0	3,500
Personal Property	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	92,000	0	50,371	55%	41,629
CAMA Hardware	10,000	0	509	5%	9,491
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>121,500</b>	<b>300</b>	<b>101,214</b>	<b>83%</b>	<b>20,286</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2022*

	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	9,315,737	728,832	6,591,004	71%	2,724,733
Salaries, Overtime	81,000	5,661	142,385	176%	(61,385)
Retirement	1,633,556	128,514	1,190,894	73%	442,662
Payroll Taxes	27,054	16	(2,554)	(9%)	29,608
Group Medical Insurance	1,461,718	102,393	890,745	61%	570,973
Life Insurance	58,558	4,582	40,881	70%	17,677
Medicare Taxes	146,142	11,206	102,795	70%	43,347
TCDRS Retiree COLA	250,000	0	0	0	250,000
Sick Leave Buy Back Fund	40,000	7,892	47,681	119%	(7,681)
Departure Contingency	40,000	104	30,193	75%	9,807
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>13,053,765</b>	<b>989,200</b>	<b>9,034,026</b>	<b>69%</b>	<b>4,019,739</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	32,000	0	13,525	42%	18,475
Accounting & Auditing	50,000	795	40,300	81%	9,700
Legal Services	1,000,000	43,538	702,639	70%	297,361
Consulting Studies	25,000	294	51,039	204%	(26,039)
Taxpayer Liason Officer	22,400	3,058	13,916	62%	8,484
Contract Services Contingency	41,910	31	8,870	21%	33,040
Temporary Services	132,200	15,062	152,996	116%	(20,796)
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,341,510</b>	<b>62,779</b>	<b>1,011,685</b>	<b>75%</b>	<b>329,825</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	55,000	1,386	20,069	36%	34,931
Software Maintenance	366,300	2,493	272,946	75%	93,354
Hardware Maintenance	35,000	732	35,596	102%	(596)
IS Supplies	30,000	1,302	39,495	132%	(9,495)
IS Services	25,600	716	17,206	67%	8,394
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>511,900</b>	<b>6,627</b>	<b>385,311</b>	<b>75%</b>	<b>126,589</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	88,500	37%	151,500
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	165,094	3,684	152,415	92%	12,679
Server Infrastructure Upgrade	50,000	0	0	0	50,000
Technology Improvements	100,000	0	82,957	83%	17,043
CAMA Software	470,116	0	353,082	75%	117,034
CAMA Enhancements	50,000	0	0	0	50,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,085,210</b>	<b>3,684</b>	<b>676,955</b>	<b>62%</b>	<b>408,255</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	1,421	36%	2,579
Chief Appraiser Expense	8,000	666	5,304	66%	2,696
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>666</b>	<b>6,725</b>	<b>56%</b>	<b>5,275</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2022*

	<u>2022</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	121,183	438,250	73%	161,750
Training	11,500	0	0	0	11,500
Postage	75,425	27,462	121,899	162%	(46,474)
Legal Services	65,000	250	15,581	24%	49,419
Contingency	1,500	0	0	0	1,500
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>148,895</b>	<b>575,730</b>	<b>76%</b>	<b>177,695</b>
<b>TOTAL EXPENDITURES</b>	<b><u>20,238,268</u></b>	<b><u>1,403,743</u></b>	<b><u>14,363,908</u></b>	<b><u>71%</u></b>	<b><u>5,874,360</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(3,645,020)</u></b>	<b><u>(5,922,570)</u></b>	<b><u>0</u></b>	<b><u>5,922,570</u></b>

**BEXAR APPRAISAL DISTRICT  
STATEMENT OF EXPENDITURES FOR  
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)  
FOR THE MONTH ENDED September 30, 2022**

D-08

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 3,323,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 3,323,000.00
		DESIGNATED - DIGITAL OUTREACH PHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 100,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 100,000.00
		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 350,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 350,000.00
		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 900,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 900,000.00
		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 162,645.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 162,645.00
		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 250,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 250,000.00
		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 104,999.00
	Retiree COLA		
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 104,999.00
		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 125,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 125,000.00
		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 143,630.00
		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
13-Apr	JGA Roofing	Roof Replacement Deposit	(82,518.00)
26-May	JGA Roofing	Roof Replacement Payment	(74,041.20)
30-Sep	Balance Forward		\$ 270,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 113,440.80
		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 220,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 220,000.00

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,228,468	\$1,228,472	\$1,132,582	\$310,055	\$284,933
City of Alamo Heights	32,741	32,742	28,530	8,708	6,641
Alamo Heights ISD	389,964	389,965	367,266	96,345	87,825
City of Balcones Heights	7,651	7,650	7,668	1,766	1,885
Bexar County	2,246,847	2,246,853	2,081,804	564,310	523,382
Bexar County Emer Serv Dist#1	5,478	5,478	4,882	1,428	1,268
Bexar County Emer Serv Dist#2	49,986	49,987	42,806	13,497	11,627
Bexar County Emer Serv Dist#3	27,962	27,962	25,834	7,043	6,401
Bexar County Emer Serv Dist#5	8,814	8,815	7,214	2,470	1,917
Bexar County Emer Serv Dist#6	5,193	5,194	4,564	1,371	817
Bexar County Flood	195,708	195,707	180,256	49,442	45,399
Bexar County Emer Serv Dist#7	19,207	19,209	16,130	5,271	4,081
Bexar County Emer Serv Dist#8	6,301	6,302	5,348	1,714	1,354
Bexar County Emer Serv Dist#4	8,958	8,958	7,560	2,448	1,862
Bexar County Emer Serv Dist#10	7,260	7,260	6,352	1,924	1,636
Boerne ISD	154,148	154,148	139,020	39,737	36,161
Bexar County Emer Serv Dist#11	7,121	7,122	6,166	1,905	1,629
Bexar County Emer Serv Dist#12	4,447	4,446	3,456	1,295	900
City of Castle Hills	17,898	17,898	16,682	4,469	4,324
City of China Grove	1,422	1,422	1,242	377	397
Cibolo Canyon	27,293	27,294	26,046	6,651	6,653
Comal ISD	184,666	184,666	169,474	46,817	43,009
City of Converse	39,693	39,692	36,522	10,037	9,388
Crosswinds at South Lake SID	1,295	1,296	722	454	316
East Central ISD	249,513	249,515	229,778	63,045	56,305
Edgewood ISD	99,701	99,701	94,224	24,545	24,905
City of Elmendorf	3,068	3,068	2,680	814	660
City of Fair Oaks Ranch	19,706	19,703	17,990	5,021	4,665
Floresville ISD	119	119	94	34	24
City of Grey Forest	238	238	220	60	54
Harlandale ISD	136,003	136,003	126,068	34,143	30,973
City of Helotes	19,361	19,362	17,666	4,936	4,308
Hill Country Village	2,544	2,544	2,282	659	551
Town of Hollywood Park	13,549	13,550	12,636	3,381	2,969
Judson ISD	681,157	681,160	627,450	172,064	153,181
City of Kirby	12,919	12,919	11,932	3,255	2,927
City of Leon Valley	26,245	26,246	24,414	6,566	6,044
City of Live Oak	28,460	28,460	27,368	6,880	7,061
City of Lytle	26	26	22	7	5
Medina Valley ISD	86,949	86,950	65,702	25,829	18,271
Northeast ISD	2,519,127	2,519,324	2,388,728	618,114	584,801
Northside ISD	3,675,972	3,675,984	3,447,904	911,978	863,198
City of Olmos Park	13,525	13,524	12,826	3,318	2,881
City of San Antonio	3,131,542	3,131,553	2,940,930	775,922	737,620
San Antonio ISD	1,462,708	1,462,713	1,361,156	365,786	338,461
San Antonio MUD #1	1,470	1,470	1,390	361	310
San Antonio River Authority	161,984	161,986	148,710	41,053	37,539

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
City of Sandy Oaks	2,281	2,282	2,024	597	616
City of Schertz	11,494	11,494	9,988	3,065	2,666
Schertz-Cibolo-Univ City ISD	60,789	60,790	50,990	16,700	14,006
City of Selma	7,471	7,470	7,146	1,816	1,858
City of Shavano Park	17,552	17,552	16,140	4,441	3,944
City of Somerset	3,568	3,568	3,236	915	817
Somerset ISD	39,924	39,924	35,192	10,510	11,698
South San Antonio ISD	131,001	131,001	124,016	32,193	31,526
Southside ISD	104,662	104,662	106,948	23,608	26,071
Southwest ISD	272,543	272,543	251,144	68,821	62,196
City of St. Hedwig	3,803	3,804	3,260	1,026	884
City of Terrell Hills	26,304	26,304	23,910	6,731	5,579
Universal City	42,523	42,524	39,242	10,722	9,844
University Health System	2,421,397	2,421,211	2,223,394	613,462	560,895
Westside 211 SID	3,947	3,948	2,552	1,289	747
City of Windcrest	15,159	15,158	14,240	3,755	3,565
Clear Water Creek SID	8	8	8	2	2
Gates SID	9	10	8	3	2
Stolte Ranch SID	190	190	26	88	6
Tally Road SID	58	58	8	27	2
Westpoint SID	815	814	122	375	30
Redbird Ranch	363	296	0	115	0
<b>TOTAL TAX UNIT LEVY</b>	<b>20,190,268</b>	<b>20,190,267</b>	<b>18,793,890</b>	<b>5,047,566</b>	<b>4,698,472</b>
Other Revenues	20,000	88,586	85,086	0	0
Other Revenues - Information Systems	8,000	3,243	1,857	153	162
Interest Revenues	20,000	4,383	3,038	1,044	376
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>96,212</b>	<b>89,981</b>	<b>1,197</b>	<b>537</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>20,238,268</b>	<b>20,286,478</b>	<b>18,883,871</b>	<b>5,048,763</b>	<b>4,699,009</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	60,000	44,362	53,883	8,160	7,925
Auto Allowance	626,200	461,859	457,257	50,367	50,817
Stipend	0	12,000	9,750	1,417	1,083
Copier Costs	39,921	29,176	27,543	2,820	1,122
Copier, FAX, & Printer Supplies	51,950	30,503	27,495	1,720	2,258
Employee Recognition/Awards	45,000	18,386	15,804	350	750
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	286,262	235,066	0	0
General Insurance	35,000	51,292	31,723	0	0
Map Production & Supplies	4,550	1,754	1,663	0	23
Mileage Reimbursements	4,000	160	148	0	0
Office Building Expense	250,000	202,282	139,629	25,755	22,764
Offsite Storage	25,000	13,510	12,146	1,972	1,076
Office Supplies	86,465	46,875	34,869	2,423	1,919
Postage	661,700	638,314	540,789	37,920	10,308
Professional Dues	21,247	9,882	8,586	45	45
Publications	178,112	109,201	93,166	10,742	10,123
Security	215,000	173,720	146,800	20,628	23,700
Telephone	75,800	50,131	48,178	5,276	6,229
Training	217,963	75,411	69,519	9,228	9,427
Utilities	125,000	81,010	71,342	12,820	9,919
Worker's Compensation	50,000	38,283	38,932	(50)	(50)
Contingency	210,000	197,888	209,720	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,358,958</b>	<b>2,572,262</b>	<b>2,274,009</b>	<b>191,592</b>	<b>159,437</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	2,000	271	271	0	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	8,000	600	0	300	0
Residential	3,000	49,463	0	0	0
Commercial	3,500	0	0	0	0
Personal Property	2,000	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	92,000	50,371	105,833	0	0
CAMA Hardware	10,000	509	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>121,500</b>	<b>101,214</b>	<b>106,104</b>	<b>300</b>	<b>0</b>

BEXAR APPRAISAL DISTRICT  
Comparison of Current Year  
Prior Year-Income Statement  
For the Nine Months Ending 9/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	9,315,737	6,591,004	6,152,695	728,832	686,414
Salaries, Overtime	81,000	142,385	63,219	5,661	7,211
Retirement	1,633,556	1,190,894	1,050,174	128,514	116,891
Payroll Taxes	27,054	(2,554)	90,882	16	2
Group Medical Insurance	1,461,718	890,745	799,661	102,393	84,767
Life Insurance	58,558	40,881	39,864	4,582	4,456
Medicare Taxes	146,142	102,795	95,308	11,206	10,666
TCDRS Retiree COLA	250,000	0	0	0	0
Sick Leave Buy Back Fund	40,000	47,681	60,898	7,892	3,719
Departure Contingency	40,000	30,193	38,136	104	5,189
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>13,053,765</b>	<b>9,034,026</b>	<b>8,390,837</b>	<b>989,200</b>	<b>919,314</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	28,400	18,400	0	0
Valuation Telecommunications Accounts	32,000	13,525	15,775	0	0
Accounting & Auditing	50,000	40,300	44,688	795	746
Legal Services	1,000,000	702,639	660,578	43,538	90,284
Consulting Studies	25,000	51,039	17,347	294	294
Taxpayer Liasion Officer	22,400	13,916	21,281	3,058	4,209
Contract Services Contingency	41,910	8,870	27,513	31	3,131
Temporary Services	132,200	152,996	103,289	15,062	17,348
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,341,510</b>	<b>1,011,685</b>	<b>908,870</b>	<b>62,779</b>	<b>116,013</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	55,000	20,069	19,026	1,386	2,927
Software Maintenance	366,300	272,946	133,021	2,493	1,972
Hardware Maintenance	35,000	35,596	19,564	732	0
IS Supplies	30,000	39,495	28,533	1,302	26
IS Services	25,600	17,206	5,449	716	1,365
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>511,900</b>	<b>385,311</b>	<b>205,593</b>	<b>6,627</b>	<b>6,290</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	88,500	0	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	165,094	152,415	150,051	3,684	3,674
Server Infrastructure Upgrade	50,000	0	0	0	0
Technology Improvements	100,000	82,957	0	0	0
CAMA Software	470,116	353,082	339,087	0	440
CAMA Enhancements	50,000	0	49,529	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,085,210</b>	<b>676,955</b>	<b>538,666</b>	<b>3,684</b>	<b>4,114</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	1,421	0	0	0
Chief Appraiser Expense	8,000	5,304	4,997	666	715
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>6,725</b>	<b>4,997</b>	<b>666</b>	<b>715</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	438,250	443,135	121,183	90,083
Training	11,500	0	2,750	0	0
Postage	75,425	121,899	71,978	27,462	12,370
Legal Services	65,000	15,581	3,665	250	0
Contingency	1,500	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>575,730</b>	<b>521,528</b>	<b>148,895</b>	<b>102,452</b>
<b>TOTAL EXPENDITURES</b>	<b><u>20,238,268</u></b>	<b><u>14,363,908</u></b>	<b><u>12,950,605</u></b>	<b><u>1,403,743</u></b>	<b><u>1,308,335</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(5,922,570)</u></b>	<b><u>(5,933,266)</u></b>	<b><u>(3,645,020)</u></b>	<b><u>(3,390,675)</u></b>

**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
 10/31/2022

Cash - Operating Account	\$	2,646,889.69	<u>% RATE</u>	0%
Money Market Account	\$	6,952,625.94		0.37%
<b>Total Deposits</b>	<b>\$</b>	<b>9,599,515.63</b>		

Other Rate Comparisons	
<u>TexPool</u>	<u>90 day T-Bill</u>
2.93%	3.57%

Pledged Collateral:

FDIC	\$	250,000.00
FMV	\$	10,853,780.44
<b>Total Collateral</b>	<b>\$</b>	<b>11,103,780.44</b>

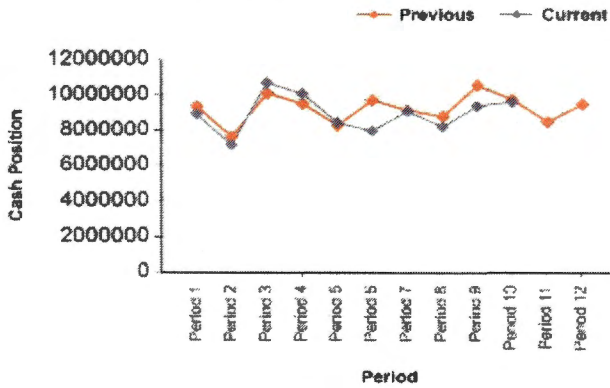
Year-To-Date Interest Earned \$ 6,534.59

Collateral Over (Under) \$ 1,504,264.81 113% FMV Less FDIC per investment Policy

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 9,589,516.00	\$ 9,370,061.00	\$ 219,455.00	2.45%
vs. This Period Last Year	\$ 9,589,516.00	\$ 9,731,255.00	\$ 131,739.00	1.35%

**Cash Position Detail**

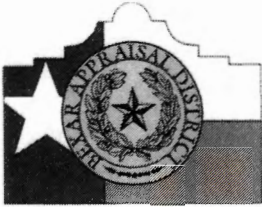


Signed by: *[Signature]*  
 Investment Office for Bexar Appraisal District

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 10/31/2022

	<u>August</u>	<u>September</u>	<u>October</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$8,225,455.06	\$9,370,061.25	\$9,599,515.63
Accounts Receivable	12,044.00	2,514,447.00	789,892.00
Prepaid Expenses	20,876.21	20,876.21	20,876.21
<b>Total Current Assets</b>	<b>8,258,375.27</b>	<b>11,905,384.46</b>	<b>10,410,283.84</b>
General Fixed Assets	4,179,893.20	4,179,893.20	4,179,893.20
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,149,711.79	1,149,711.79	1,149,711.79
<b>Total Non- Current Assets</b>	<b>11,079,144.12</b>	<b>11,079,144.12</b>	<b>11,079,144.12</b>
<b>Total Assets</b>	<b>19,337,519.39</b>	<b>22,984,528.58</b>	<b>21,489,427.96</b>
<b>LIABILITIES</b>			
Accounts Payable	182,726.38	184,715.82	185,422.02
<b>Total Current Liabilities</b>	<b>182,726.38</b>	<b>184,715.82</b>	<b>185,422.02</b>
Non-Current Sick & Vacation Accrual	1,149,711.79	1,149,711.79	1,149,711.79
<b>Total Liabilities</b>	<b>1,332,438.17</b>	<b>1,334,427.61</b>	<b>1,335,133.81</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,179,893.20	4,179,893.20	4,179,893.20
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	350,000.00	350,000.00	350,000.00
Designated - Retirement Funding	104,999.00	104,999.00	104,999.00
Designated - Technology Reserve	125,000.00	125,000.00	125,000.00
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 Building-Furniture	162,645.00	162,645.00	162,645.00
Reserved for Men's Restroom	250,000.00	250,000.00	250,000.00
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	2,277,550.38	5,922,570.13	4,426,763.31
<b>Total Equity</b>	<b>17,991,470.71</b>	<b>21,636,490.46</b>	<b>20,140,683.64</b>
<b>Total Liabilities and Equity</b>	<b>\$19,323,908.88</b>	<b>\$22,970,918.07</b>	<b>\$21,475,817.45</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Ten Months Ending 10/31/2022*

<b>TAXING UNITS</b>	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
Alamo Community College District	\$1,228,468	\$0	\$1,228,472	(100%)	(\$4)
City of Alamo Heights	32,741	0	32,742	(100%)	(1)
Alamo Heights ISD	389,964	0	389,965	(100%)	(1)
City of Balcones Heights	7,651	0	7,650	(100%)	1
Bexar County	2,246,847	0	2,246,853	(100%)	(6)
Bexar County Emer Serv Dist#1	5,478	0	5,478	(100%)	0
Bexar County Emer Serv Dist#2	49,986	0	49,987	(100%)	(1)
Bexar County Emer Serv Dist#3	27,962	0	27,962	(100%)	0
Bexar County Emer Serv Dist#5	8,814	0	8,815	(100%)	(1)
Bexar County Emer Serv Dist#6	5,193	0	5,194	(100%)	(1)
Bexar County Flood	195,708	0	195,707	(100%)	1
Bexar County Emer Serv Dist#7	19,207	0	19,209	(100%)	(2)
Bexar County Emer Serv Dist#8	6,301	0	6,302	(100%)	(1)
Bexar County Emer Serv Dist#4	8,958	0	8,958	(100%)	0
Bexar County Emer Serv Dist#10	7,260	0	7,260	(100%)	0
Boerne ISD	154,148	0	154,148	(100%)	0
Bexar County Emer Serv Dist#11	7,121	0	7,122	(100%)	(1)
Bexar County Emer Serv Dist#12	4,447	0	4,446	(100%)	1
City of Castle Hills	17,898	0	17,898	(100%)	0
City of China Grove	1,422	0	1,422	(100%)	0
Cibolo Canyon	27,293	0	27,294	(100%)	(1)
Comal ISD	184,666	0	184,666	(100%)	0
City of Converse	39,693	0	39,692	(100%)	1
Crosswinds at South Lake SID	1,295	0	1,296	(100%)	(1)
East Central ISD	249,513	0	249,515	(100%)	(2)
Edgewood ISD	99,701	0	99,701	(100%)	0
City of Elmendorf	3,068	0	3,068	(100%)	0
City of Fair Oaks Ranch	19,706	0	19,703	(100%)	3
Floresville ISD	119	0	119	(100%)	0
City of Grey Forest	238	0	238	(100%)	0
Harlandale ISD	136,003	0	136,003	(100%)	0
City of Helotes	19,361	0	19,362	(100%)	(1)
Hill Country Village	2,544	0	2,544	(100%)	0
Town of Hollywood Park	13,549	0	13,550	(100%)	(1)
Judson ISD	681,157	0	681,160	(100%)	(3)
City of Kirby	12,919	0	12,919	(100%)	0
City of Leon Valley	26,245	0	26,246	(100%)	(1)
City of Live Oak	28,460	0	28,460	(100%)	0
City of Lytle	26	0	26	(100%)	0
Medina Valley ISD	86,949	0	86,950	(100%)	(1)
Northeast ISD	2,519,127	0	2,519,324	(100%)	(197)
Northside ISD	3,675,972	0	3,675,984	(100%)	(12)
City of Olmos Park	13,525	0	13,524	(100%)	1
City of San Antonio	3,131,542	0	3,131,553	(100%)	(11)
San Antonio ISD	1,462,708	0	1,462,713	(100%)	(5)
San Antonio MUD #1	1,470	0	1,470	(100%)	0
San Antonio River Authority	161,984	0	161,986	(100%)	(2)

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Ten Months Ending 10/31/2022*

	<u>2022</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 Sandy Oaks	2,281	0	2,282	(100%)	(1)
City of Schertz	11,494	0	11,494	(100%)	0
Schertz-Cibolo-Univ City ISD	60,789	0	60,790	(100%)	(1)
City of Selma	7,471	0	7,470	(100%)	1
City of Shavano Park	17,552	0	17,552	(100%)	0
City of Somerset	3,568	0	3,568	(100%)	0
Somerset ISD	39,924	0	39,924	(100%)	0
South San Antonio ISD	131,001	0	131,001	(100%)	0
Southside ISD	104,662	0	104,662	(100%)	0
Southwest ISD	272,543	0	272,543	(100%)	0
City of St. Hedwig	3,803	0	3,804	(100%)	(1)
City of Terrell Hills	26,304	0	26,304	(100%)	0
Universal City	42,523	0	42,524	(100%)	(1)
University Health System	2,421,397	0	2,421,211	(100%)	186
Westside 211 SID	3,947	0	3,948	(100%)	(1)
City of Windcrest	15,159	0	15,158	(100%)	1
Clear Water Creek SID	8	0	8	(100%)	0
Gates SID	9	0	10	(111%)	(1)
Stolte Ranch SID	190	0	190	(100%)	0
Tally Road SID	58	0	58	(100%)	0
Westpoint SID	815	0	814	(100%)	1
Redbird Ranch	363	0	296	(82%)	67
<b>TOTAL TAX UNIT LEVY</b>	<b>20,193,268</b>	<b>0</b>	<b>20,190,267</b>	<b>100%</b>	<b>1</b>
Other Revenues	20,000	1,867	90,453	(452%)	(70,453)
Other Revenues - Information Systems	8,000	297	3,540	(44%)	4,460
Interest Revenues	20,000	2,152	6,535	(33%)	13,465
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>4,316</b>	<b>100,528</b>	<b>209%</b>	<b>(52,528)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>20,238,268</b>	<b>4,316</b>	<b>20,290,794</b>	<b>100%</b>	<b>(52,526)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Ten Months Ending 10/31/2022*

	<u>2022</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	60,000	0	44,362	74%	15,638
Auto Allowance	626,200	52,167	514,026	82%	112,174
Stipend	0	1,417	13,417	0	(13,417)
Copier Costs	39,921	2,417	31,593	79%	8,328
Copier, FAX, & Printer Supplies	51,950	6,992	37,495	72%	14,455
Employee Recognition/Awards	45,000	2,685	21,071	47%	23,929
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	0	286,262	76%	88,738
General Insurance	35,000	0	51,292	147%	(16,292)
Map Production & Supplies	4,550	236	1,990	44%	2,560
Mileage Reimbursements	4,000	0	160	4%	3,841
Office Building Expense	250,000	(8,796)	193,487	77%	56,513
Offsite Storage	25,000	1,506	15,016	60%	9,984
Office Supplies	86,465	5,312	52,187	60%	34,278
Postage	661,700	(9,757)	628,558	95%	33,142
Professional Dues	21,247	725	10,607	50%	10,640
Publications	178,112	8,644	117,845	66%	60,267
Security	215,000	21,179	194,899	91%	20,102
Telephone	75,800	2,997	53,127	70%	22,673
Training	217,963	8,920	84,331	39%	133,632
Utilities	125,000	10,718	91,728	73%	33,272
Worker's Compensation	50,000	(50)	38,233	76%	11,767
Contingency	210,000	0	197,888	94%	12,112
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,358,958</b>	<b>107,311</b>	<b>2,679,573</b>	<b>80%</b>	<b>679,385</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	2,000	300	571	29%	1,429
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	8,000	0	600	8%	7,400
Residential	3,000	0	49,463	1649%	(46,463)
Commercial	3,500	0	0	0	3,500
Personal Property	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	92,000	14,040	64,411	70%	27,589
CAMA Hardware	10,000	0	509	5%	9,491
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>121,500</b>	<b>14,340</b>	<b>115,554</b>	<b>95%</b>	<b>5,946</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Ten Months Ending 10/31/2022*

	<u>2022 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	9,315,737	734,207	7,325,211	79%	1,990,526
Salaries, Overtime	81,000	4,550	146,935	181%	(65,935)
Retirement	1,633,556	128,974	1,319,868	81%	313,688
Payroll Taxes	27,054	25	(2,529)	(9%)	29,583
Group Medical Insurance	1,461,718	103,263	994,008	68%	467,710
Life Insurance	58,558	4,501	45,383	78%	13,175
Medicare Taxes	146,142	11,264	114,060	78%	32,082
TCDRS Retiree COLA	250,000	0	0	0	250,000
Sick Leave Buy Back Fund	40,000	3,430	51,111	128%	(11,111)
Departure Contingency	40,000	0	30,193	75%	9,807
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>13,053,765</b>	<b>990,215</b>	<b>10,024,241</b>	<b>77%</b>	<b>3,029,524</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	32,000	0	13,525	42%	18,475
Accounting & Auditing	50,000	798	41,097	82%	8,903
Legal Services	1,000,000	86,000	788,639	79%	211,361
Consulting Studies	25,000	294	51,334	205%	(26,334)
Taxpayer Liasion Officer	22,400	3,294	17,209	77%	5,191
Contract Services Contingency	41,910	727	9,597	23%	32,313
Temporary Services	132,200	11,699	164,695	125%	(32,495)
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,341,510</b>	<b>102,811</b>	<b>1,114,496</b>	<b>83%</b>	<b>227,014</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	55,000	1,421	21,490	39%	33,510
Software Maintenance	366,300	7,562	280,508	77%	85,792
Hardware Maintenance	35,000	0	35,596	102%	(596)
IS Supplies	30,000	7,527	47,022	157%	(17,022)
IS Services	25,600	487	17,693	69%	7,907
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>511,900</b>	<b>16,997</b>	<b>402,308</b>	<b>79%</b>	<b>109,592</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Ten Months Ending 10/31/2022*

	<u>2022 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	88,500	37%	151,500
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	165,094	3,674	156,089	95%	9,005
Server Infrastructure Upgrade	50,000	0	0	0	50,000
Technology Improvements	100,000	10,535	93,492	93%	6,508
CAMA Software	470,116	119,160	472,242	100%	(2,126)
CAMA Enhancements	50,000	0	0	0	50,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,085,210</b>	<b>133,369</b>	<b>810,323</b>	<b>75%</b>	<b>274,887</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	1,421	36%	2,579
Chief Appraiser Expense	8,000	463	5,767	72%	2,233
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>463</b>	<b>7,188</b>	<b>60%</b>	<b>4,812</b>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	114,190	552,440	92%	47,560
Training	11,500	605	605	5%	10,896
Postage	75,425	19,823	141,722	188%	(66,297)
Legal Services	65,000	0	15,581	24%	49,419
Contingency	1,500	0	0	0	1,500
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>134,617</b>	<b>710,348</b>	<b>94%</b>	<b>43,077</b>
<b>TOTAL EXPENDITURES</b>	<b>20,238,268</b>	<b>1,500,123</b>	<b>15,864,031</b>	<b>78%</b>	<b>4,374,237</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>1,495,807</b>	<b>(4,426,763)</b>	<b>0</b>	<b>4,426,763</b>

**BEXAR APPRAISAL DISTRICT  
STATEMENT OF EXPENDITURES FOR  
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)  
FOR THE MONTH ENDED October 31, 2022**

D~021

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 3,323,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 3,323,000.00

		DESIGNATED - DIGITAL ORTH	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 100,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 100,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 350,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 350,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 900,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 900,000.00

		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 162,645.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 162,645.00

		DESIGNATED - Men's Restroom	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 250,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 250,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 104,999.00
	Retiree COLA		
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 104,999.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 125,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 125,000.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Oct	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 143,630.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
13-Apr	JGA Roofing	Roof Replacement Deposit	(82,518.00)
26-May	JGA Roofing	Roof Replacement Payment	(74,041.20)
31-Oct	Balance Forward		\$ 270,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 113,440.80

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

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Ten Months Ending 10/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,228,468	\$1,228,472	\$1,132,582	\$0	\$0
City of Alamo Heights	32,741	32,742	28,530	0	0
Alamo Heights ISD	389,964	389,965	367,266	0	0
City of Balcones Heights	7,651	7,650	7,668	0	0
Bexar County	2,246,847	2,246,853	2,081,804	0	0
Bexar County Emer Serv Dist#1	5,478	5,478	4,882	0	0
Bexar County Emer Serv Dist#2	49,986	49,987	42,806	0	0
Bexar County Emer Serv Dist#3	27,962	27,962	25,834	0	0
Bexar County Emer Serv Dist#5	8,814	8,815	7,214	0	0
Bexar County Emer Serv Dist#6	5,193	5,194	4,564	0	0
Bexar County Flood	195,708	195,707	180,256	0	0
Bexar County Emer Serv Dist#7	19,207	19,209	16,130	0	0
Bexar County Emer Serv Dist#8	6,301	6,302	5,348	0	0
Bexar County Emer Serv Dist#4	8,958	8,958	7,560	0	0
Bexar County Emer Serv Dist#10	7,260	7,260	6,352	0	0
Boerne ISD	154,148	154,148	139,020	0	0
Bexar County Emer Serv Dist#11	7,121	7,122	6,166	0	0
Bexar County Emer Serv Dist#12	4,447	4,446	3,456	0	0
City of Castle Hills	17,898	17,898	16,682	0	0
City of China Grove	1,422	1,422	1,242	0	0
Cibolo Canyon	27,293	27,294	26,046	0	0
Comal ISD	184,666	184,666	169,474	0	0
City of Converse	39,693	39,692	36,522	0	0
Crosswinds at South Lake SID	1,295	1,296	722	0	0
East Central ISD	249,513	249,515	229,778	0	0
Edgewood ISD	99,701	99,701	94,224	0	0
City of Elmendorf	3,068	3,068	2,680	0	0
City of Fair Oaks Ranch	19,706	19,703	17,990	0	0
Floresville ISD	119	119	94	0	0
City of Grey Forest	238	238	220	0	0
Harlandale ISD	136,003	136,003	126,068	0	0
City of Helotes	19,361	19,362	17,666	0	0
Hill Country Village	2,544	2,544	2,282	0	0
Town of Hollywood Park	13,549	13,550	12,636	0	0
Judson ISD	681,157	681,160	627,450	0	0
City of Kirby	12,919	12,919	11,932	0	0
City of Leon Valley	26,245	26,246	24,414	0	0
City of Live Oak	28,460	28,460	27,368	0	0
City of Lytle	26	26	22	0	0
Medina Valley ISD	86,949	86,950	65,702	0	0
Northeast ISD	2,519,127	2,519,324	2,388,728	0	0
Northside ISD	3,675,972	3,675,984	3,447,904	0	0
City of Olmos Park	13,525	13,524	12,826	0	0
City of San Antonio	3,131,542	3,131,553	2,940,930	0	0
San Antonio ISD	1,462,708	1,462,713	1,361,156	0	0
San Antonio MUD #1	1,470	1,470	1,390	0	0

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Ten Months Ending 10/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
San Antonio River Authority	161,984	161,986	148,710	0	0
City of Sandy Oaks	2,281	2,282	2,024	0	0
City of Schertz	11,494	11,494	9,988	0	0
Schertz-Cibolo-Univ City ISD	60,789	60,790	50,990	0	0
City of Selma	7,471	7,470	7,146	0	0
City of Shavano Park	17,552	17,552	16,140	0	0
City of Somerset	3,568	3,568	3,236	0	0
Somerset ISD	39,924	39,924	35,192	0	0
South San Antonio ISD	131,001	131,001	124,016	0	0
Southside ISD	104,662	104,662	106,948	0	0
Southwest ISD	272,543	272,543	251,144	0	0
City of St. Hedwig	3,803	3,804	3,260	0	0
City of Terrell Hills	26,304	26,304	23,910	0	0
Universal City	42,523	42,524	39,242	0	0
University Health System	2,421,397	2,421,211	2,223,394	0	0
Westside 211 SID	3,947	3,948	2,552	0	0
City of Windcrest	15,159	15,158	14,240	0	0
Clear Water Creek SID	8	8	8	0	0
Gates SID	9	10	8	0	0
Stolte Ranch SID	190	190	26	0	0
Tally Road SID	58	58	8	0	0
Westpoint SID	815	814	122	0	0
Redbird Ranch	363	296	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>20,190,268</b>	<b>20,190,267</b>	<b>18,793,890</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	90,453	87,861	1,867	2,775
Other Revenues - Information Systems	8,000	3,540	2,501	297	644
Interest Revenues	20,000	6,535	3,445	2,152	407
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>100,528</b>	<b>93,807</b>	<b>4,316</b>	<b>3,826</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>20,238,268</b>	<b>20,290,794</b>	<b>18,887,697</b>	<b>4,316</b>	<b>3,826</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
*For the Ten Months Ending 10/31/2022*

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	60,000	44,362	57,313	0	3,430
Auto Allowance	626,200	514,026	508,074	52,167	50,817
Stipend	0	13,417	10,833	1,417	1,083
Copier Costs	39,921	31,593	30,245	2,417	2,702
Copier, FAX, & Printer Supplies	51,950	37,495	30,821	6,992	3,325
Employee Recognition/Awards	45,000	21,071	22,330	2,685	6,527
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	286,262	235,066	0	0
General Insurance	35,000	51,292	31,723	0	0
Map Production & Supplies	4,550	1,990	1,891	236	229
Mileage Reimbursements	4,000	160	191	0	43
Office Building Expense	250,000	193,487	157,267	(8,796)	17,638
Offsite Storage	25,000	15,016	14,254	1,506	2,108
Office Supplies	86,465	52,187	38,409	5,312	3,540
Postage	661,700	628,558	551,064	(9,757)	10,275
Professional Dues	21,247	10,607	8,769	725	183
Publications	178,112	117,845	104,008	8,644	10,842
Security	215,000	194,899	160,160	21,179	13,360
Telephone	75,800	53,127	55,847	2,997	7,669
Training	217,963	84,331	85,342	8,920	15,822
Utilities	125,000	91,728	79,905	10,718	8,563
Worker's Compensation	50,000	38,233	38,882	(50)	(50)
Contingency	210,000	197,888	209,720	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,358,958</b>	<b>2,679,573</b>	<b>2,432,115</b>	<b>107,311</b>	<b>158,106</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	2,000	571	271	300	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	8,000	600	483	0	483
Residential	3,000	49,463	0	0	0
Commercial	3,500	0	0	0	0
Personal Property	2,000	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	92,000	64,411	110,744	14,040	4,910
CAMA Hardware	10,000	509	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>121,500</b>	<b>115,554</b>	<b>111,497</b>	<b>14,340</b>	<b>5,393</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Ten Months Ending 10/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	9,315,737	7,325,211	6,832,567	734,207	679,871
Salaries, Overtime	81,000	146,935	71,382	4,550	8,164
Retirement	1,633,556	1,319,868	1,165,329	128,974	115,155
Payroll Taxes	27,054	(2,529)	90,882	25	0
Group Medical Insurance	1,461,718	994,008	887,630	103,263	87,969
Life Insurance	58,558	45,383	44,343	4,501	4,479
Medicare Taxes	146,142	114,060	105,811	11,264	10,503
TCDRS Retiree COLA	250,000	0	0	0	0
Sick Leave Buy Back Fund	40,000	51,111	64,312	3,430	3,414
Departure Contingency	40,000	30,193	38,136	0	0
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>13,853,765</b>	<b>10,024,241</b>	<b>9,300,392</b>	<b>990,215</b>	<b>909,555</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	28,400	18,400	0	0
Valuation Telecommunications Accounts	32,000	13,525	31,550	0	15,775
Accounting & Auditing	50,000	41,097	45,429	798	741
Legal Services	1,000,000	788,639	754,270	86,000	93,693
Consulting Studies	25,000	51,334	17,641	294	294
Taxpayer Liasion Officer	22,400	17,209	22,366	3,294	1,085
Contract Services Contingency	41,910	9,597	36,788	727	9,275
Temporary Services	132,200	164,695	107,202	11,699	3,913
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,341,510</b>	<b>1,114,496</b>	<b>1,033,646</b>	<b>102,811</b>	<b>124,776</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	55,000	21,490	23,056	1,421	4,030
Software Maintenance	366,300	280,508	156,394	7,562	23,374
Hardware Maintenance	35,000	35,596	19,564	0	0
IS Supplies	30,000	47,022	31,914	7,527	3,381
IS Services	25,600	17,693	9,593	487	4,144
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>511,900</b>	<b>402,308</b>	<b>240,521</b>	<b>16,997</b>	<b>34,928</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Ten Months Ending 10/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	88,500	0	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	165,094	156,089	153,725	3,674	3,674
Server Infrastructure Upgrade	50,000	0	0	0	0
Technology Improvements	100,000	93,492	12,382	10,535	12,382
CAMA Software	470,116	472,242	461,472	119,160	122,385
CAMA Enhancements	50,000	0	49,529	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b><u>1,085,210</u></b>	<b><u>810,323</u></b>	<b><u>677,108</u></b>	<b><u>133,369</u></b>	<b><u>138,441</u></b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	1,421	0	0	0
Chief Appraiser Expense	8,000	5,767	5,626	463	629
<b>TOTAL OTHER EXPENDITURES</b>	<b><u>12,000</u></b>	<b><u>7,189</u></b>	<b><u>5,626</u></b>	<b><u>463</u></b>	<b><u>629</u></b>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	552,440	479,400	114,190	36,265
Training	11,500	605	2,750	605	0
Postage	75,425	141,722	75,779	19,823	3,800
Legal Services	65,000	15,581	10,465	0	6,800
Contingency	1,500	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b><u>753,425</u></b>	<b><u>710,348</u></b>	<b><u>568,394</u></b>	<b><u>134,617</u></b>	<b><u>46,865</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>20,238,268</u></b>	<b><u>15,864,031</u></b>	<b><u>14,369,298</u></b>	<b><u>1,500,123</u></b>	<b><u>1,418,693</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(4,426,763)</u></b>	<b><u>(4,518,399)</u></b>	<b><u>1,495,807</u></b>	<b><u>1,414,867</u></b>



# 2023 TAAD CONFERENCE AGENDA

## RENAISSANCE DALLAS HOTEL

(SUBJECT TO CHANGE)

### Sunday, February 19

- 2 – 5 Conference Registration
- 3-4 Executive Board meeting

### Monday, February 20

- 7 – 4:30 Conference Registration
- 7 – 8 **President's Breakfast Buffet** (come and go before Opening Session)
- 8 – 12 **Demo Rooms**
- 8– 9:45 **42<sup>nd</sup> Annual Conference Opening Session**  
Presentation of Colors, Video, Opening Remarks  
**Keynote: Matt Havens -- Stop Acting Your Age!**
- 10 **Grand Opening of the 42<sup>nd</sup> Annual TAAD Trade Show**  
Join us as we celebrate and honor 2022 President Alvin Lankford, enjoy refreshments, fellowship and prize drawings, and best of all, meet our exhibitors and view their new products and services.
- 10–11 **Refreshment Break with the Exhibitors**
- 10–5 **TAAD Trade Show/Exhibits**
- 11-12 **General Session: Out of State Investors' Impact on Markets**
- 12-1 **Members' Appreciation Lunch**
- 1 – 5 **Demo Rooms**
- 1-2 **General Session: Lead Your Evolution**
- 2-3 **General Session: Cybersecurity Topic for Government Entities TBA**
- 3-4 **Refreshment Break with the Exhibitors**
- 4-5 **General Session: Our Regional Economy – Understanding Now, Contemplating the Future**

## Tuesday, February 21

- 7– 4:30 Conference Registration
- 7:30 – 8:30 **Rise and Shine Breakfast** for all attendees (please be seated by 7:45)
- 8 – 12 **Demo Rooms**
- 8:30– 9:30 **General Session: You Got 99 Problems: Why Leading People is Your Biggest One**
- 9:30 – 10:30 **Concurrent Sessions:**
- Appraising Short Term Rentals – What’s an Air BnB or VRBO Worth
  - Hiring, Evaluating, Retaining and Paying Your Chief Appraiser (BOD)
  - Creative Solutions to High Levels of Protests
- 10:30– 11:15 **Refreshment Break**
- 11:15 – 12:15 **Concurrent Sessions:**
- The PVS – The CAD Side of the Equation
  - Succession Planning for BODs – Preparing for a Change in Leadership (BOD)
  - Rebuilding Your Cost Schedule: An Examination of RCN
- 12:15 – 1:45 **TAAD Annual Awards Luncheon**  
Join TAAD as we salute the winners – the award winners, the graduates of the 2022 Chief Appraiser Institute, and the sponsors, vendors and groups who support the association.
- 1 – 5 **Demo Rooms**
- 1:45-2:15 **TAAD Delegate Assembly/Annual Business Meeting**
- 1:45 – 2:45 **Concurrent Sessions:**
- Taking Charge of Your District’s Messaging
  - BOD To-Do’s and BOD To-Don’ts (BOD)
  - Future Trends in Ag: Vertical Farming, or, How High Do You Go?
- 2:45 – 3:15 **Refreshment Break**
- 3:15 – 4:15 **General Session: Building HR Benefits and Your CAD’s Office Culture – What’s Possible**
- 4:15 – 5 **General Session: Building HR Benefits and Your CAD’s Office Culture – The Real World**

## Wednesday, February 22

- 8 – 12 **Registration**
- 8-9 **Farewell Breakfast** (please be seated by 8)
- 9–10:30 **General Session: Providing Ethical Leadership: Learning to be the Best Version of Yourself**
- 10:30 – 11:30 **General Session: IAAO Standards: Promoting Fairness & Equity in Mass Appraisal**
- 11:30 **Adjourn/ Farewell Farewell, Dallas 2023/Hello, Houston 2024**

**STAFF SUMMARY SHEET**

**ISSUE:** Chief appraiser's report

The board of directors will receive the following reports:

1. Community Outreach
2. Taxpayer Liaison
3. Appraisal Review Board Chair

**STAFF SUMMARY SHEET**

**ISSUE:** GIS Mapping Software Maintenance Agreement Renewal

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the current maintenance agreement for the district's mapping software.



**Bexar Appraisal District**

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

DATE: 12/14/2022

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

SERVICE/PRODUCT: Software Maintenance for ARCInfo Mapping

VENDOR NAME: ESRI

CONTRACT AMOUNT: \$57,000

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

PERIOD COVERED: January 1, 2023 - December 31, 2023

LOCAL COMPANY:  Yes

REFERENCES:  Yes

NUMBER OF BIDS: Sole Source

CURRENT VENDOR: ESRI

BUDGETED AMOUNT: \$65,000

ORIGINATING DEPT.: Information Systems

REVIEWED/APPROVED BY:

Finance Director

Chief Appraiser

Cyrtus Kloss  
Michael A. [Signature]



Esri Inc  
380 New York St  
Redlands CA 92373-8118

## **Subject: Renewal Quotation**

**Date:** 11/01/2022  
**To:** Scott Griscom  
**Organization:** Bexar County Appraisal District  
Information Systems  
**Fax #:** 210-242-2455 **Phone #:** 210) 242-2525

**From:** Barbara Walker  
**Fax #:** 909-307-3083 **Phone #:** + 19093693936 Ext. 3936  
**Email:** bwalker@esri.com

Number of pages transmitted  
(including this cover sheet): 6

Quotation #26112285  
Document Date: 11/01/2022

Please find the attached quotation for your forthcoming term. Keeping your term current may entitle you to exclusive benefits, and if you choose to discontinue your coverage, you will become ineligible for these valuable benefits and services.

If your quote is regarding software maintenance renewal, visit the following website for details regarding the maintenance program benefits at your licensing level  
<http://www.esri.com/apps/products/maintenance/qualifying.cfm>

All maintenance fees from the date of discontinuation will be due and payable if you decide to reactivate your coverage at a later date.

Please note: Certain programs and license types may have varying benefits. Complimentary User Conference registrations, software support, and software and data updates are not included in all programs.

Customers who have multiple copies of certain Esri licenses may have the option of supporting some of their licenses with secondary maintenance.

For information about the terms of use for Esri products as well as purchase order terms and conditions, please visit  
<http://www.esri.com/legal/licensing/software-license.html>

If you have any questions or need additional information, please contact Customer Service at 888-377-4575 option 5.



**esri**

380 New York St  
Redlands, CA 92373-8118  
Phone: + 190936939363936  
Fax #: 909-307-3083

# Quotation

Date: 11/01/2022

Quotation Number: 26112285

**Send Purchase Orders To:**

Environmental Systems Research Institute, Inc.  
380 New York Street  
Redlands, CA 92373-8100  
Attn: Barbara Walker

Bexar County Appraisal District  
Information Systems  
PO Box 830248  
San Antonio TX 78283-0248  
Attn: Scott Griscom

**Please include the following remittance address on your Purchase Order:**

Environmental Systems Research Institute, Inc.  
P.O. Box 741076  
Los Angeles, CA 90074-1076

Customer Number: [REDACTED]

For questions regarding this document, please contact Customer Service at 888-377-4575.

Item	Qty	Material#	Unit Price	Extended Price
10	2	52384 ArcGIS Desktop Advanced Concurrent Use Primary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024 Subscription ID: [REDACTED]	3,000.00	6,000.00
10	18	52385 ArcGIS Desktop Advanced Concurrent Use Secondary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024 Subscription ID: [REDACTED]	1,200.00	21,600.00
2010	1	87232 ArcGIS Spatial Analyst for Desktop Concurrent Use Primary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	500.00	500.00
3010	1	87233 ArcGIS Spatial Analyst for Desktop Concurrent Use Secondary Maintenance Start Date: 01/31/2023	200.00	200.00

**Quotation is valid for 90 days from document date.**

Any estimated sales and/or use tax has been calculated as of the date of this quotation and is merely provided as a convenience for your organization's budgetary purposes. Esri reserves the right to adjust and collect sales and/or use tax at the actual date of invoicing. If your organization is tax exempt or pays state taxes directly, then prior to invoicing, your organization must provide Esri with a copy of a current tax exemption certificate issued by your state's taxing authority for the given jurisdiction.

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

Issued By: Barbara Walker      Ext: 3936

To expedite your order, please reference your customer number and this quotation number on your purchase order.



**esri**<sup>®</sup>

380 New York St  
Redlands, CA 92373-8118  
Phone: + 190936939363936  
Fax #: 909-307-3083

# Quotation

Page 2

Date: 11/01/2022

Quotation Number: 26112285

Item	Qty	Material#	Unit Price	Extended Price
End Date: 01/30/2024				
4010	1	87198 ArcGIS 3D Analyst for Desktop Concurrent Use Primary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	500.00	500.00
5010	1	87199 ArcGIS 3D Analyst for Desktop Concurrent Use Secondary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	200.00	200.00
6010	1	100571 ArcGIS Network Analyst for Desktop Concurrent Use Primary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	500.00	500.00
7010	1	162284 ArcGIS Image Analyst for ArcGIS Pro Concurrent Use Primary Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	500.00	500.00
8010	3	161328 ArcGIS Enterprise Standard Up to Four Cores Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	5,000.00	15,000.00
9010	1	161339 ArcGIS Image Server Up to Four Cores Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	5,000.00	5,000.00
10010	4	161393 ArcGIS Image Server Additional Core (up to 32 per server) Maintenance Start Date: 01/31/2023 End Date: 01/30/2024	1,250.00	5,000.00



**esri**<sup>®</sup>

380 New York St  
Redlands, CA 92373-8118  
Phone: + 190936939363936  
Fax #: 909-307-3083

# Quotation

Page 3

Date: 11/01/2022

Quotation Number: 26112285

Item	Qty	Material#	Unit Price	Extended Price
11010	1	109839	2,000.00	2,000.00
ArcGIS for Server Enterprise Standard Up to Four Cores Migrated Maintenance				
Start Date: 01/31/2023				
End Date: 01/30/2024				

<b>Item Subtotal</b>	57,000.00
<b>Estimated Tax</b>	0.00
<b>Total</b>	<b>USD 57,000.00</b>

DUNS/CEC: 06-313-4175 CAGE: 0AMS3



**esri**<sup>®</sup>

380 New York St  
Redlands, CA 92373-8118  
Phone: + 190936939363936  
Fax #: 909-307-3083

# Quotation

Page 4

Date: 11/01/2022

Quotation Number: 26112285

Item	Qty	Material#	Unit Price	Extended Price
------	-----	-----------	------------	----------------

### Renewal Options:

- Online: Renew through My Esri site at <https://my.esri.com>
  - Credit Card
  - Purchase Order
  - Email Authorization
- Email or Fax: Email Authorization, Purchase Order or signed quote to:
  - Fax: 909-307-3083
  - Email: [service@esri.com](mailto:service@esri.com)

Requests via email or signed quote indicate that you are authorized to obligate funds for your organization and your organization does not require a purchase order.

If there are any changes required to your quotation please respond to this email and indicate any changes in your invoice authorization.

If you choose to discontinue your support, you will become ineligible for support benefits and services. All maintenance fees from the date of discontinuation will be due and payable if you decide to reactivate your support coverage at a later date.

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at <http://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf>, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at <http://assets.esri.com/content/dam/esrisites/media/legal/ma-full/ma-full.pdf> apply to your purchase of that item. Federal government entities and government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at <http://www.esri.com/en-us/legal/terms/state-supplemental> apply to some state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin.

In order to expedite processing, please reference the quotation number and any/all applicable Esri contract number(s) (e.g. MPA, ELA, SmartBuy GSA, BPA) on your ordering document.

**STAFF SUMMARY SHEET**

**ISSUE:** Encumbrance

The board of directors may discuss and/or vote to approve by resolution an amendment to the 2022 operating budget.

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF BEXAR APPRAISAL DISTRICT  
RESOLUTION NO. 2022-0004**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT  
AMENDING THE 2022 OPERATING BUDGET FOR THE BEXAR APPRAISAL DISTRICT**

WHEREAS, the Board of Directors of the Bexar Appraisal District is authorized to transfer funds between categories or accounts on an as needed basis by means of inter-fund transfers authorized by the policy adopted by the Board of Directors;

WHEREAS, the District Board of Directors anticipates a surplus of unexpended funds at the end of the 2022 fiscal year;

WHEREAS, the District Board of Directors desires to work toward having approximately 3 months of expenditures in reserve for unanticipated expenses;

WHEREAS, Section 6.06 of the Texas Property Tax Code allows the Board of Directors to amend the operating budget for the Bexar Appraisal District at any time prior to the end of the fiscal year provided that the secretary of the board notifies the taxing units at least 30 days prior to action with that notice having taken place on October 19, 2022; and

WHEREAS, the Board of Directors deliberated in an open meeting, considered and voted upon the amendment of the 2022 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 2022 be AMENDED to encumber and appropriate \$250,000 to build the retiree cost of living restricted fund reserve, \$150,000 to build the litigation fund reserve, \$275,000 to fund an employee cost of living retention restricted fund, and \$50,000 to build a technology restricted fund reserve. 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 surplus funds remaining after said encumbrance and appropriation will be allocated to the taxing entities participating in the Bexar Appraisal District as specified in Section 6.06 of the Texas Property Tax Code.

DULY PASSED, ADOPTED, and APPROVED this 14 day of December, 2022.

BEXAR APPRAISAL DISTRICT

BY: Chen Beynon  
Chairman, Board of Directors

ATTEST: [Signature]  
Secretary, Board of Directors

**STAFF SUMMARY SHEET**

**ISSUE:** Cost of Living Adjustment

The board of directors may discuss and/or vote to authorize the chief appraiser to facilitate the budgeted expenditure of a 4% cost of living adjustment for eligible Bexar Appraisal District employees.

## 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 administer the chief appraiser's annual performance evaluation.
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:** Adjourn

The board of directors may adjourn the meeting.