



UG-98-2022-28665

BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA

DATE OF MEETING: October 19, 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 igarza@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. THE BOARD DOES NOT HAVE ANY JURISDICTION OVER THE APPRAIAL REVIEW BOARD OR THE VALUATION OF PROPERTIES. 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
 - 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.

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 August 2022
 - b. Statement of revenues and expenses as of August 31, 2022

c. Designated cash funds report as of August 31, 2022

2. Appraisal Records

- a. Presentation of appraisal roll report for the third quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Property Tax Code.
- b. The board of directors will receive an update on the status of work regarding the 2022 appraisal roll.

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. Contract - Group Insurance

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.

G. Contract – Security Services

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.

H. Contract – Audit Services

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.

I. Contract – Temporary Staffing Services

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

J. Contract – Laser Printing & Mailing Services

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

K. Contract – Telecommunication/Mineral Appraisal Services

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

INFORMATION ONLY ITEMS

L. Intent to Encumber Funds

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

EXECUTIVE SESSION

M. Adjourn to Executive Session

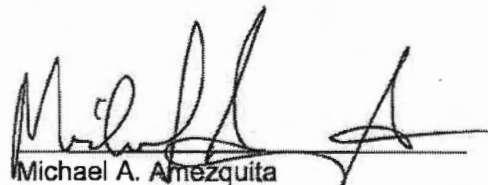
At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

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

N. Executive Session

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

O. Adjourn


Michael A. Arrezquita
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 ingles y no puede traer su propio interprete o tiene limitaciones debido a una discapacidad física, por favor notificar al oficial de enlace del contribuyente por escrito a la dirección anterior o por fax al 210-242-2451 antes de la reunión para que se hagan arreglos y satisfacer sus exigencias.*

FILE INFORMATION

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**LUCY ADAME – CLARK
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**MINUTES OF THE PUBLIC HEARING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
SEPTEMBER 7, 2022**

The Board of Directors of the Bexar Appraisal District met for a public hearing at 411 N. Frio in San Antonio, Texas on September 7, 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 hearing to order at 10:00 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry
Mr. Jon Fisher
Mr. Dave Gannon
Councilwoman Adriana Rocha Garcia

B. Public Comments Period

No members of the public provided comment to the board.

C. Public hearing as required by Section 6.06 of the Texas Property Tax Code, regarding:

Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2023 operating budget.

Mr. Scott Griscom, Assistant Chief Appraiser, summarized the proposed 2023 operating budget stating that the cost and expenses related to employees equaled two-thirds of the budget, and that while the increase was significant, additional people were needed to provide the expected level of service. He continued that at \$34.20 per parcel, Bexar Appraisal District was still operating at a lower cost than other metro cads, which averaged \$40 per parcel. He also noted that the recently conducted salary survey reiterated the fact that the district had to adjust to remain competitive.

Mr. Michael Amezcuita, Chief Appraiser, reminded the board the there were currently 167 employees budgeted for 2022 and that the district intended to expand to 186 next year, hiring as vacancies occurred rather than twice per year. He continued that as the district did not have debt service, it would be making improvements to the facility, including new work spaces for new employees, to hopefully extend the life of the building an additional five to seven years. He noted that district anticipated a surplus from the current budget, and there had not been any questions from the tax units regarding the proposed 2023 budget.

D. Public hearing as required by Sections 6.05(i) and 25.18 of the Texas Property Tax Code, regarding:

Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2023 and 2024 biennial reappraisal plan.

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.

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

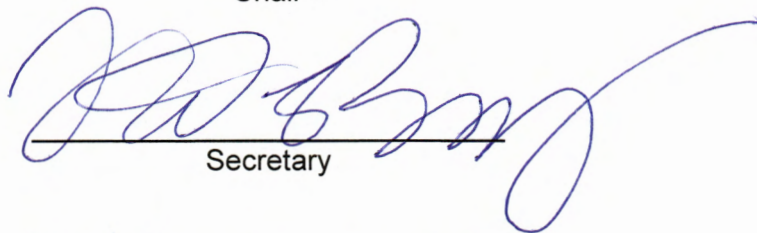
As the board did not convene in executive session, there no was action to be taken.

P. Adjourn

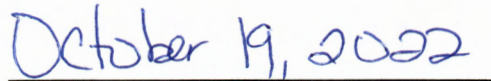
There being no further business, the September 7, 2022 board of directors meeting adjourned at 10:48 a.m.



Chair



Secretary



Date

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BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
SEPTEMBER 7, 2022**

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Chair, Ms. Cheri Byrom, called the meeting to order at 10:24 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry
Mr. Jon Fisher
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

Approval of the minutes of the meeting of June 1, 2022.

Ms. DeBerry moved to approve the minutes of the meeting of June 1, 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 July, 2022**
- b. Statement of revenues and expenses as of July 31, 2022**
- c. Designated cash funds report as of July 31, 2022**

Due to time constraints, agenda items F & G were moved to the beginning of the meeting. The board returned to the agenda as posted after voting on the two items.

Ms. Crystal Khantharoth, Finance Director, informed the board that as of July 31, total deposits equaled \$9,090,355.48 earning interest at a rate of 0.15% with a year-to-date interest earned at \$2,328.68, and that the district was currently over-collateralized by \$2,571,483.24. She continued that total revenues collected were \$15,236,347 with a surplus of \$3,811,780 as of July 31. She also stated there were not any changes to the designated cash funds.

2. Appraisal Records

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

The Board was presented with a report noting the corrections made under section 25.25b of the Texas Tax Code for the second quarter of the 2022 tax year. Mr. Rogelio Sandoval, Assistant Chief Appraiser, noted there was one account listed. The board did not have any questions regarding the 25.2(b) report.

b. Report on the status of work regarding the 2022 appraisal records.

Mr. Sandoval informed the Board that out of the 178,000 protests received, only 37,000 were still active. He continued that the residential department had processed the same number of residential accounts as last year in six weeks fewer time, attributing it to the hard work of staff and the increase in the number of online appeals, from 20,000 last year to 42,000 this year. Mr. Sandoval also informed the board that seven appraisers had surpassed hearing \$1 billion in residential valuations, with four surpassing \$2 billion and one surpassing \$3 billion by herself. He thanked the residential department, and the other departments that had stepped in to help, for the work they had done. Lastly, he noted that hearings were expected to finish by the end of October, at which time staff would move into field work.

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 Coordinator, listing the speaking engagements the district had recently participated in. She informed the board that outreach programs had continued through the summer months, and that the district was still accepting invitations for future events. She noted that the district was also working diligently on its social media presence.

2. Taxpayer Liaison

The board was provided a report from Mr. L. Christopher White, Taxpayer Liaison, noting recent conversations with property owners. Mr. White informed the board that the ARB had increased the numbers of panels held per day while continuing their quality of service. He added that he researched each account he received a complaint about and always provided an answer, even if the property owner was not always pleased with the outcome.

3. Appraisal Review Board Chair

Ms. Deanna Prado, ARB Chair, informed the board that the ARB had been in full swing since June 27. She noted that with eleven members out with COVID, all members had been "on deck" including herself and the vice-chair. She noted that single member panels had also been initiated, adding that they were a quicker process than anticipated, and that hearings would continue through October. Lastly, she informed the board that the ad for ARB

applications had been posted in the newspaper on August 28 and had also been posted in libraries.

Councilwoman Garcia thanked Ms. Prado for visiting with her a few weeks ago to go over questions she had about the ARB. Ms. Byrom also expressed the board's appreciation.

F. The board of directors may discuss and/or adopt by resolution the 2023 operating budget for the Bexar Appraisal District.

The 2023 operating budget was discussed in detail in the public hearing preceding the meeting.

Mr. Gannon moved to adopt by resolution the 2023 operating budget for the Bexar Appraisal District. Ms. DeBerry seconded the motion which was unanimously approved.

For the record, Mr. Amezcua confirmed the 2023 operating budget was \$23,674,800 and would include 19 new staff members.

G. The board of directors may discuss and/or adopt by resolution the written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2023 and 2024.

The 2023-2024 reappraisal plan was discussed in detail in the public hearing preceding the meeting.

Mr. Fisher moved to adopt by resolution the 2023-2024 reappraisal plan for the Bexar Appraisal District. Ms. DeBerry 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 a contract for property/casualty insurance.

Ms. Khantharoth informed the board that the district was recommending entering into a contract for property/casualty insurance with its current vendor, TML Intergovernmental Risk Pool.

Ms. DeBerry moved to authorize the chief appraiser to enter into a contract for property/casualty insurance with TML Intergovernmental Risk Pool. Mr Gannon 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 a contract for janitorial services.

Ms. Khantharoth informed the board the district was recommending entering into a contract for janitorial services with its current vendor, Unified Service Associates, as they were the best value and the district was happy with its service.

Mr. Gannon moved to authorize the chief appraiser to enter into a contract for janitorial services with Unified Service Associates. Mr. Fisher 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 final year of a three-year contract for aerial orthophotography services.

Ms. Khantharoth informed the board that the district was seeking authorization to enter into the third year of a three-year contract for aerial orthophotography with its current vendor, Nearmap U.S. Inc, adding the district would be going out for bid for the service next year.

Mr. Gannon moved to authorize the chief appraiser to enter into the final year of a three-year contract for aerial orthophotography services with its current vendor, Nearmap U.S. Inc. Mr. Fisher 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 a contract for the renovation of the men's restrooms.

Ms. Khantharoth informed the board the district had to rebid the restroom renovation project and had received five proposals. She stated the district was recommending entering into a contract with Sabinal Group. She continued that while they were not the lowest bid, they were the best value, adding they had experience with government agencies having completed a renovation for Bexar County.

Ms. DeBerry moved to authorize the chief appraiser to enter into a contract for the renovation of the men's restrooms with Sabinal Group. Mr. Gannon seconded the motion which was unanimously approved.

L. The board of directors may discuss and/or vote to authorize an expenditure to upgrade and purchase new office furniture.

Ms. Khantharoth informed the board the district would be remodeling some of the work areas to make sure there were efficient work stations available for the new staff, specifically purchasing new furniture for the Customer Information & Assistance and Geographic Information Systems departments.

Mr. Fisher moved to authorize an expenditure to upgrade and purchase new office furniture. Mr. Gannon seconded the motion which was unanimously approved.

M. The chief appraiser will inform the board of directors of the district's intent to increase the amount of the budgeted cost of living adjustment for eligible district staff.

Mr. Amezquita informed the board that the district would be asking to increase the amount of the budgeted cost of living adjustment by 2% to a total of 4%. He continued that, as the district could not provide any type of bonus to staff, and with the cost of housing and food continuing to increase, this was one measure that the employ to assist with sharply rising costs. He added that a formal request would be made in the next meeting.

N. 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:

Mr. Griscom informed the board that the Texas Property Tax Code requires appraisal districts to adopt a reappraisal plan by September 15th every two years, adding that the district reappraises every year. He presented the board with a written explanation of why a plan must be adopted, citing multiple sections of the tax code, and why the property value study and Methods and Assistance Program Reviews require the district to reappraise annually. He added that the district owed it to the public and taxing units to track values and keep them consistent with the market.

Mr. Amezcuita noted that the changes in population resulted in the need for more frequent reappraisals, especially in metro areas. He added that while the Tax Code Section 25.18 required appraisal districts to reappraise at least once every three years, section 23.01 requires properties to be appraised at market value every January 1 and the Government Code specifies the mechanics of the studies by the Comptroller.

Ms. Byrom asked if there were any changes to the proposed plan from the prior one. Mr. Griscom responded that the calendar mirrored the previous years and that language added in the 2021-2022 plan regarding reappraising after a disaster had been included to allow for flexibility in the event of a disaster.

Mr. Gannon asked how the property value study was conducted. Mr. Griscom responded it was a statistical analysis to look for anomalies and to test files between those properties that sold and those that did not, adding it was broken down to study properties by category. Mr. Gannon also asked what the range of tolerance was. Mr. Griscom responded it was a plus or minus 5% margin of error. Mr. Amezcuita added the study was important to school districts and that it needed to be a point of focus for the next chief appraiser.

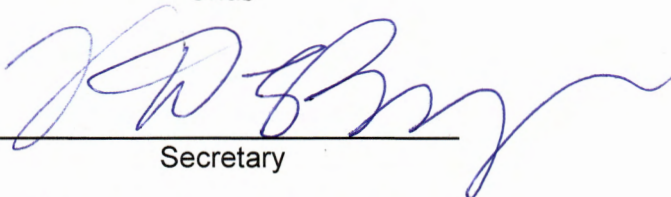
Councilwoman Garcia questioned the district's responsibility of meeting the burden of proof as written in the plan. Mr. Griscom responded it was stated "as applicable" to make sure presented evidence comports with the law and legislative changes as one of the years covered by the plan is a legislative session.

E. Adjourn the hearing

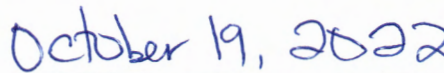
There being no further business, the September 7, 2022 public hearing of the board of directors adjourned at 10:24 a.m.



Chair



Secretary



Date

BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
OCTOBER 19, 2022
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Adjourn to Executive Session

M

Executive Session

N

Adjourn

O

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 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:

1. The public hearing of September 7, 2022.
2. The meeting of September 7, 2022.

**MINUTES OF THE PUBLIC HEARING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
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E. Adjourn the hearing

There being no further business, the September 7, 2022 public hearing of the board of directors adjourned at 10:24 a.m.

Chair

Secretary

Date

**MINUTES OF THE MEETING OF THE
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Ms. Crystal Khantharoth, Finance Director, informed the board that as of July 31, total deposits equaled \$9,090,355.48 earning interest at a rate of 0.15% with a year-to-date interest earned at \$2,328.68, and that the district was currently over-collateralized by \$2,571,483.24. She continued that total revenues collected were \$15,236,347 with a surplus of \$3,811,780 as of July 31. She also stated there were not any changes to the designated cash funds.

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The board was provided a report from Mr. L. Christopher White, Taxpayer Liaison, noting recent conversations with property owners. Mr. White informed the board that the ARB had increased the numbers of panels held per day while continuing their quality of service. He added that he researched each account he received a complaint about and always provided an answer, even if the property owner was not always pleased with the outcome.

3. Appraisal Review Board Chair

Ms. Deanna Prado, ARB Chair, informed the board that the ARB had been in full swing since June 27. She noted that with eleven members out with COVID, all members had been "on deck" including herself and the vice-chair. She noted that single member panels had also been initiated, adding that they were a quicker process than anticipated, and that hearings would continue through October. Lastly, she informed the board that the ad for ARB

applications had been posted in the newspaper on August 28 and had also been posted in libraries.

Councilwoman Garcia thanked Ms. Prado for visiting with her a few weeks ago to go over questions she had about the ARB. Ms. Byrom also expressed the board's appreciation.

F. The board of directors may discuss and/or adopt by resolution the 2023 operating budget for the Bexar Appraisal District.

The 2023 operating budget was discussed in detail in the public hearing preceding the meeting.

Mr. Gannon moved to adopt by resolution the 2023 operating budget for the Bexar Appraisal District. Ms. DeBerry seconded the motion which was unanimously approved.

For the record, Mr. Amezcua confirmed the 2023 operating budget was \$23,674,800 and would include 19 new staff members.

G. The board of directors may discuss and/or adopt by resolution the written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2023 and 2024.

The 2023-2024 reappraisal plan was discussed in detail in the public hearing preceding the meeting.

Mr. Fisher moved to adopt by resolution the 2023-2024 reappraisal plan for the Bexar Appraisal District. Ms. DeBerry 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 a contract for property/casualty insurance.

Ms. Khantharoth informed the board that the district was recommending entering into a contract for property/casualty insurance with its current vendor, TML Intergovernmental Risk Pool.

Ms. DeBerry moved to authorize the chief appraiser to enter into a contract for property/casualty insurance with TML Intergovernmental Risk Pool. Mr Gannon 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 a contract for janitorial services.

Ms. Khantharoth informed the board the district was recommending entering into a contract for janitorial services with its current vendor, Unified Service Associates, as they were the best value and the district was happy with its service.

Mr. Gannon moved to authorize the chief appraiser to enter into a contract for janitorial services with Unified Service Associates. Mr. Fisher 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 final year of a three-year contract for aerial orthophotography services.

Ms. Khantharoth informed the board that the district was seeking authorization to enter into the third year of a three-year contract for aerial orthophotography with its current vendor, Nearmap U.S. Inc, adding the district would be going out for bid for the service next year.

Mr. Gannon moved to authorize the chief appraiser to enter into the final year of a three-year contract for aerial orthophotography services with its current vendor, Nearmap U.S. Inc. Mr. Fisher 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 a contract for the renovation of the men's restrooms.

Ms. Khantharoth informed the board the district had to rebid the restroom renovation project and had received five proposals. She stated the district was recommending entering into a contract with Sabinal Group. She continued that while they were not the lowest bid, they were the best value, adding they had experience with government agencies having completed a renovation for Bexar County.

Ms. DeBerry moved to authorize the chief appraiser to enter into a contract for the renovation of the men's restrooms with Sabinal Group. Mr. Gannon seconded the motion which was unanimously approved.

L. The board of directors may discuss and/or vote to authorize an expenditure to upgrade and purchase new office furniture.

Ms. Khantharoth informed the board the district would be remodeling some of the work areas to make sure there were efficient work stations available for the new staff, specifically purchasing new furniture for the Customer Information & Assistance and Geographic Information Systems departments.

Mr. Fisher moved to authorize an expenditure to upgrade and purchase new office furniture. Mr. Gannon seconded the motion which was unanimously approved.

M. The chief appraiser will inform the board of directors of the district's intent to increase the amount of the budgeted cost of living adjustment for eligible district staff.

Mr. Amezquita informed the board that the district would be asking to increase the amount of the budgeted cost of living adjustment by 2% to a total of 4%. He continued that, as the district could not provide any type of bonus to staff, and with the cost of housing and food continuing to increase, this was one measure that the employ to assist with sharply rising costs. He added that a formal request would be made in the next meeting.

N. 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.

O. 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.

P. Adjourn

There being no further business, the September 7, 2022 board of directors meeting adjourned at 10:48 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 August 2022
- b. Statement of revenues and expenses as of August 31, 2022
- c. Designated cash funds as of August 31, 2022

2. Appraisal Records

- a. Presentation of appraisal roll report for the third quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Property Tax Code.
- b. The board of directors will receive an update on the status of work regarding the 2022 appraisal roll.

BEXAR APPRAISAL DISTRICT
Funds Investment Report
8/31/2022

Cash - Operating Account	\$	2,276,024.62	<u>% RATE</u>	0%
Money Market Account	\$	5,949,430.44		0.20%
Total Deposits	\$	8,225,455.06		

Other Rate Comparisons	
<u>TexPool</u>	<u>90 day T-Bill</u>
2.14%	2.29%

Pledged Collateral:

FDIC	\$	250,000.00
FMV	\$	11,213,061.89
Total Collateral	\$	11,463,061.89

Year-To-Date Interest Earned \$ 3,339.09

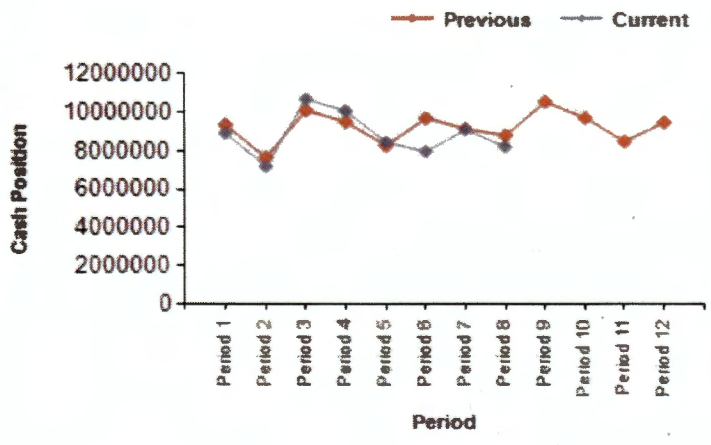
Collateral Over (Under) \$ 3,237,606.83

136% FMV Less FDIC per investment Policy

Cash Position

	Current	Previous	Change	% Change
This Period vs. Last Period	\$ 8,225,455.00	\$ 9,090,355.00	\$ 864,900.00	9.51%
vs. This Period Last Year	\$ 8,225,455.00	\$ 8,804,097.00	\$ 578,642.00	6.57%

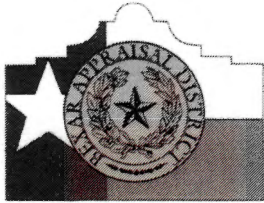
Cash Position Detail



Signed by: Cynthia Khoo
 Investment Officer for Bexar Appraisal District

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

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



Bexar Appraisal District

Balance Sheet

As of 8/31/2022

	<u>June</u>	<u>July</u>	<u>August</u>
ASSETS			
Cash and Short Term Investments	\$7,982,305.16	\$9,090,355.48	\$8,225,455.06
Accounts Receivable	3,404,244.30	692,736.00	12,044.00
Prepaid Expenses	20,876.21	20,876.21	20,876.21
Total Current Assets	11,407,425.67	9,803,967.69	8,258,375.27
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
Total Non- Current Assets	11,079,144.12	11,079,144.12	11,079,144.12
Total Assets	22,486,569.79	20,883,111.81	19,337,519.39
LIABILITIES			
Accounts Payable	192,497.15	194,089.02	182,726.38
Total Current Liabilities	192,497.15	194,089.02	182,726.38
Non-Current Sick & Vacation Accrual	1,149,711.79	1,149,711.79	1,149,711.79
Total Liabilities	1,342,208.94	1,343,800.81	1,332,438.17
Equity			
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)	5,408,244.01	3,811,780.16	2,277,550.38
Total Equity	21,122,164.34	19,525,700.49	17,991,470.71
Total Liabilities and Equity	\$22,464,373.28	\$20,869,501.30	\$19,323,908.88

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eight Months Ending 8/31/2022

TAXING UNITS	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
Alamo Community College District	\$1,228,468	\$0	\$918,417	(75%)	\$310,051
City of Alamo Heights	32,741	0	24,034	(73%)	8,707
Alamo Heights ISD	389,964	0	293,620	(75%)	96,344
City of Balcones Heights	7,651	0	5,884	(77%)	1,767
Bexar County	2,246,847	0	1,682,543	(75%)	564,304
Bexar County Emer Serv Dist#1	5,478	0	4,050	(74%)	1,428
Bexar County Emer Serv Dist#2	49,986	0	36,490	(73%)	13,496
Bexar County Emer Serv Dist#3	27,962	0	20,919	(75%)	7,043
Bexar County Emer Serv Dist#5	8,814	0	6,345	(72%)	2,469
Bexar County Emer Serv Dist#6	5,193	0	3,823	(74%)	1,370
Bexar County Flood	195,708	0	146,265	(75%)	49,443
Bexar County Emer Serv Dist#7	19,207	0	13,937	(73%)	5,270
Bexar County Emer Serv Dist#8	6,301	0	4,588	(73%)	1,713
Bexar County Emer Serv Dist#4	8,958	0	6,510	(73%)	2,448
Bexar County Emer Serv Dist#10	7,260	0	5,336	(73%)	1,924
Boerne ISD	154,148	0	114,411	(74%)	39,737
Bexar County Emer Serv Dist#11	7,121	0	5,217	(73%)	1,904
Bexar County Emer Serv Dist#12	4,447	0	3,151	(71%)	1,296
City of Castle Hills	17,898	0	13,429	(75%)	4,469
City of China Grove	1,422	0	1,045	(73%)	377
Cibolo Canyon	27,293	0	20,643	(76%)	6,650
Comal ISD	184,666	0	137,849	(75%)	46,817
City of Converse	39,693	0	29,655	(75%)	10,038
Crosswinds at South Lake SID	1,295	0	842	(65%)	453
East Central ISD	249,513	0	186,470	(75%)	63,043
Edgewood ISD	99,701	0	75,156	(75%)	24,545
City of Elmendorf	3,068	0	2,254	(73%)	814
City of Fair Oaks Ranch	19,706	0	14,682	(75%)	5,024
Floresville ISD	119	0	85	(71%)	34
City of Grey Forest	238	0	178	(75%)	60
Harlandale ISD	136,003	0	101,860	(75%)	34,143
City of Helotes	19,361	0	14,426	(75%)	4,935
Hill Country Village	2,544	0	1,885	(74%)	659
Town of Hollywood Park	13,549	0	10,169	(75%)	3,380
Judson ISD	681,157	0	509,096	(75%)	172,061
City of Kirby	12,919	0	9,664	(75%)	3,255
City of Leon Valley	26,245	0	19,680	(75%)	6,565
City of Live Oak	28,460	0	21,580	(76%)	6,880
City of Lytle	26	0	19	(73%)	7
Medina Valley ISD	86,949	0	61,121	(70%)	25,828
Northeast ISD	2,519,127	0	1,901,210	(75%)	617,917
Northside ISD	3,675,972	0	2,764,006	(75%)	911,966
City of Olmos Park	13,525	0	10,206	(75%)	3,319
City of San Antonio	3,131,542	0	2,355,631	(75%)	775,911
San Antonio ISD	1,462,708	0	1,096,927	(75%)	365,781
San Antonio MUD #1	1,470	0	1,109	(75%)	361
San Antonio River Authority	161,984	0	120,933	(75%)	41,051

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eight Months Ending 8/31/2022

	<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	1,685	(74%)	596
City of Schertz	11,494	0	8,429	(73%)	3,065
Schertz-Cibolo-Univ City ISD	60,789	0	44,090	(73%)	16,699
City of Selma	7,471	0	5,654	(76%)	1,817
City of Shavano Park	17,552	0	13,111	(75%)	4,441
City of Somerset	3,568	0	2,653	(74%)	915
Somerset ISD	39,924	0	29,414	(74%)	10,510
South San Antonio ISD	131,001	0	98,808	(75%)	32,193
Southside ISD	104,662	0	81,054	(77%)	23,608
Southwest ISD	272,543	0	203,722	(75%)	68,821
City of St. Hedwig	3,803	0	2,778	(73%)	1,025
City of Terrell Hills	26,304	0	19,573	(74%)	6,731
Universal City	42,523	0	31,802	(75%)	10,721
University Health System	2,421,397	0	1,807,749	(75%)	613,648
Westside 211 SID	3,947	0	2,659	(67%)	1,288
City of Windcrest	15,159	0	11,403	(75%)	3,756
Clear Water Creek SID	8	0	6	(75%)	2
Gates SID	9	0	7	(78%)	2
Stolte Ranch SID	190	0	102	(54%)	88
Tally Road SID	58	0	31	(53%)	27
Westpoint SID	815	0	439	(54%)	376
Redbird Ranch	363	0	181	(50%)	182
TOTAL TAX UNIT LEVY	20,190,268	0	15,142,700	75%	5,047,568
Other Revenues	20,000	0	88,586	(443%)	(68,586)
Other Revenues - Information Systems	8,000	358	3,090	(39%)	4,910
Interest Revenues	20,000	1,010	3,339	(17%)	16,661
TOTAL OTHER REVENUES	48,000	1,368	95,015	198%	(47,015)
TOTAL REVENUES COLLECTED	20,238,268	1,368	15,237,715	75%	5,000,553

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eight Months Ending 8/31/2022

	<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>
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	60,000	0	36,202	60%	23,798
Auto Allowance	626,200	50,867	411,493	66%	214,707
Stipend	0	1,417	10,583	0	(10,583)
Copier Costs	39,921	3,234	26,356	66%	13,565
Copier, FAX, & Printer Supplies	51,950	950	28,784	55%	23,166
Employee Recognition/Awards	45,000	(5,990)	18,036	40%	26,964
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	44,274	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	22,718	176,527	71%	73,473
Offsite Storage	25,000	3,471	11,537	46%	13,463
Office Supplies	86,465	2,256	44,452	51%	42,013
Postage	661,700	6,259	600,395	91%	61,305
Professional Dues	21,247	330	9,837	46%	11,410
Publications	178,112	9,699	98,459	55%	79,653
Security	215,000	32,142	153,092	71%	61,908
Telephone	75,800	6,680	44,855	59%	30,945
Training	217,963	8,718	66,183	30%	151,780
Utilities	125,000	12,734	68,190	55%	56,810
Worker's Compensation	50,000	(50)	38,333	77%	11,667
Contingency	210,000	0	197,888	94%	12,112
TOTAL OPERATING EXPENDITURES	3,358,958	199,707	2,380,670	71%	978,288
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
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	0	300	4%	7,700
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
EQUIPMENT:					
Information Services	92,000	2,163	50,371	55%	41,629
CAMA Hardware	10,000	0	509	5%	9,491
TOTAL CAPITAL EXPENDITURES	121,500	2,163	100,914	83%	20,586

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eight Months Ending 8/31/2022

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	9,315,737	717,454	5,862,172	63%	3,453,565
Salaries, Overtime	81,000	10,511	136,724	169%	(55,724)
Retirement	1,633,556	127,125	1,062,380	65%	571,176
Payroll Taxes	27,054	2	(2,570)	(9%)	29,624
Group Medical Insurance	1,461,718	107,492	788,352	54%	673,366
Life Insurance	58,558	4,774	36,299	62%	22,259
Medicare Taxes	146,142	11,081	91,590	63%	54,552
TCDRS Retiree COLA	250,000	0	0	0	250,000
Sick Leave Buy Back Fund	40,000	3,701	39,789	99%	211
Departure Contingency	40,000	1,743	30,089	75%	9,911
TOTAL EMPLOYEE EXPENDITURES	13,053,765	983,883	8,044,826	62%	5,008,939
<u>CONTRACT SERVICES:</u>					
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	767	39,505	79%	10,495
Legal Services	1,000,000	109,074	659,101	66%	340,899
Consulting Studies	25,000	294	50,745	203%	(25,745)
Taxpayer Liason Officer	22,400	3,058	10,857	48%	11,543
Contract Services Contingency	41,910	5,129	8,839	21%	33,071
Temporary Services	132,200	30,084	137,934	104%	(5,734)
TOTAL CONTRACT SERV. EXP	1,341,510	148,407	948,966	71%	392,604
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	55,000	4,196	18,683	34%	36,317
Software Maintenance	366,300	1,942	270,453	74%	95,847
Hardware Maintenance	35,000	0	34,864	100%	136
IS Supplies	30,000	534	38,193	127%	(8,193)
IS Services	25,600	1,468	16,490	64%	9,110
TOTAL INFO. SYSTEMS EXP.	511,900	8,139	378,684	74%	133,216
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	30,000	88,500	37%	151,500
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	165,094	3,674	148,731	90%	16,363
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
TOTAL PROJECT EXPENDITURES	1,085,210	33,674	673,271	62%	411,939
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	0	1,421	36%	2,579
Chief Appraiser Expense	8,000	477	4,638	58%	3,362
TOTAL OTHER EXPENDITURES	12,000	477	6,059	50%	5,941

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eight Months Ending 8/31/2022

	<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>
<u>A.R.B EXPENDITURES</u>					
Compensation	600,000	131,030	317,068	53%	282,933
Training	11,500	0	0	0	11,500
Postage	75,425	28,118	94,437	125%	(19,012)
Legal Services	65,000	0	15,331	24%	49,669
Contingency	1,500	0	0	0	1,500
TOTAL A.R.B EXPENDITURES	<u>753,425</u>	<u>159,148</u>	<u>426,836</u>	<u>57%</u>	<u>326,589</u>
TOTAL EXPENDITURES	<u>20,238,268</u>	<u>1,535,598</u>	<u>12,960,165</u>	<u>64%</u>	<u>7,278,103</u>
REVENUES OVER EXPENDITURES	<u>0</u>	<u>1,534,230</u>	<u>(2,277,550)</u>	<u>0</u>	<u>2,277,550</u>

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

D~08

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

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 100,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 100,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 350,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 350,000.00

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

		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 162,645.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 162,645.00

		DESIGNATED - Men's Restroom	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 250,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 250,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 104,999.00
	Retiree COLA		
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 104,999.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 125,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 125,000.00

		DESIGNATED - Training Expenses	
DATE	PAYEE	PURPOSE	AMOUNT
31-Aug	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 143,630.00

		DESIGNATED - Roofing Expenses	
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-Aug	Balance Forward		\$ 270,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 113,440.80

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

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eight Months Ending 8/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>TAXING UNITS</u>					
Alamo Community College District	\$1,228,468	\$918,417	\$847,649	\$0	\$0
City of Alamo Heights	32,741	24,034	21,889	0	0
Alamo Heights ISD	389,964	293,620	279,441	0	0
City of Balcones Heights	7,651	5,884	5,783	0	0
Bexar County	2,246,847	1,682,543	1,558,422	0	0
Bexar County Emer Serv Dist#1	5,478	4,050	3,614	0	0
Bexar County Emer Serv Dist#2	49,986	36,490	31,179	0	0
Bexar County Emer Serv Dist#3	27,962	20,919	19,433	0	0
Bexar County Emer Serv Dist#5	8,814	6,345	5,297	0	0
Bexar County Emer Serv Dist#6	5,193	3,823	3,747	0	0
Bexar County Flood	195,708	146,265	134,857	0	0
Bexar County Emer Serv Dist#7	19,207	13,937	12,049	0	0
Bexar County Emer Serv Dist#8	6,301	4,588	3,994	0	0
Bexar County Emer Serv Dist#4	8,958	6,510	5,698	0	0
Bexar County Emer Serv Dist#10	7,260	5,336	4,716	0	0
Boerne ISD	154,148	114,411	102,859	0	0
Bexar County Emer Serv Dist#11	7,121	5,217	4,537	0	0
Bexar County Emer Serv Dist#12	4,447	3,151	2,556	0	0
City of Castle Hills	17,898	13,429	12,358	0	0
City of China Grove	1,422	1,045	845	0	0
Cibolo Canyon	27,293	20,643	19,393	0	0
Comal ISD	184,666	137,849	126,465	0	0
City of Converse	39,693	29,655	27,134	0	0
Crosswinds at South Lake SID	1,295	842	406	0	0
East Central ISD	249,513	186,470	173,473	0	0
Edgewood ISD	99,701	75,156	69,319	0	0
City of Elmendorf	3,068	2,254	2,020	0	0
City of Fair Oaks Ranch	19,706	14,682	13,325	0	0
Floresville ISD	119	85	70	0	0
City of Grey Forest	238	178	166	0	0
Harlandale ISD	136,003	101,860	95,095	0	0
City of Helotes	19,361	14,426	13,358	0	0
Hill Country Village	2,544	1,885	1,731	0	0
Town of Hollywood Park	13,549	10,169	9,667	0	0
Judson ISD	681,157	509,096	474,269	0	0
City of Kirby	12,919	9,664	9,005	0	0
City of Leon Valley	26,245	19,680	18,370	0	0
City of Live Oak	28,460	21,580	20,307	0	0
City of Lytle	26	19	17	0	0
Medina Valley ISD	86,949	61,121	47,431	0	0
Northeast ISD	2,519,127	1,901,210	1,803,927	0	0
Northside ISD	3,675,972	2,764,006	2,584,706	0	0
City of Olmos Park	13,525	10,206	9,945	0	0
City of San Antonio	3,131,542	2,355,631	2,203,310	0	0
San Antonio ISD	1,462,708	1,096,927	1,022,695	0	0
San Antonio MUD #1	1,470	1,109	1,080	0	0

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eight Months Ending 8/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
San Antonio River Authority	161,984	120,933	111,171	0	0
City of Sandy Oaks	2,281	1,685	1,408	0	0
City of Schertz	11,494	8,429	7,322	0	0
Schertz-Cibolo-Univ City ISD	60,789	44,090	36,984	0	0
City of Selma	7,471	5,654	5,288	0	0
City of Shavano Park	17,552	13,111	12,196	0	0
City of Somerset	3,568	2,653	2,419	0	0
Somerset ISD	39,924	29,414	23,494	0	0
South San Antonio ISD	131,001	98,808	92,490	0	0
Southside ISD	104,662	81,054	80,877	0	0
Southwest ISD	272,543	203,722	188,948	0	0
City of St. Hedwig	3,803	2,778	2,376	0	0
City of Terrell Hills	26,304	19,573	18,331	0	0
Universal City	42,523	31,802	29,398	0	0
University Health System	2,421,397	1,807,749	1,662,499	0	0
Westside 211 SID	3,947	2,659	1,805	0	0
City of Windcrest	15,159	11,403	10,675	0	0
Clear Water Creek SID	8	6	6	0	0
Gates SID	9	7	6	0	0
Stolte Ranch SID	190	102	20	0	0
Tally Road SID	58	31	6	0	0
Westpoint SID	815	439	92	0	0
Redbird Ranch	363	181	0	0	0
TOTAL TAX UNIT LEVY	20,190,268	15,142,700	14,095,418	0	0
Other Revenues	20,000	88,586	85,086	0	0
Other Revenues - Information Systems	8,000	3,090	1,695	358	67
Interest Revenues	20,000	3,339	2,662	1,010	337
TOTAL OTHER REVENUES	48,000	95,015	89,444	1,368	404
TOTAL REVENUES COLLECTED	20,238,268	15,237,715	14,184,862	1,368	404

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eight Months Ending 8/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	60,000	36,202	45,959	0	(230)
Auto Allowance	626,200	411,493	406,440	50,867	50,817
Stipend	0	10,583	8,667	1,417	1,083
Copier Costs	39,921	26,356	26,421	3,234	5,062
Copier, FAX, & Printer Supplies	51,950	28,784	25,237	950	7,389
Employee Recognition/Awards	45,000	18,036	15,054	(5,990)	1,145
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	286,262	235,066	44,274	42,521
General Insurance	35,000	51,292	31,723	0	0
Map Production & Supplies	4,550	1,754	1,640	0	23
Mileage Reimbursements	4,000	160	148	0	36
Office Building Expense	250,000	176,527	116,865	22,718	22,542
Offsite Storage	25,000	11,537	11,070	3,471	1,138
Office Supplies	86,465	44,452	32,950	2,256	2,807
Postage	661,700	600,395	530,481	6,259	11,365
Professional Dues	21,247	9,837	8,541	330	95
Publications	178,112	98,459	83,043	9,699	7,740
Security	215,000	153,092	123,100	32,142	19,140
Telephone	75,800	44,855	41,950	6,680	4,894
Training	217,963	66,183	60,092	8,718	3,307
Utilities	125,000	68,190	61,424	12,734	9,673
Worker's Compensation	50,000	38,333	38,982	(50)	(50)
Contingency	210,000	197,888	209,720	0	0
TOTAL OPERATING EXPENDITURES	3,358,958	2,380,670	2,114,572	199,707	190,497

CAPITAL EXPENDITURES

FURNITURE:

Executive Services	2,000	271	271	0	271
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	8,000	300	0	0	0
Residential	3,000	49,463	0	0	0
Commercial	3,500	0	0	0	0
Personal Property	2,000	0	0	0	0

EQUIPMENT:

Information Services	92,000	50,371	105,833	2,163	(12,284)
CAMA Hardware	10,000	509	0	0	0
TOTAL CAPITAL EXPENDITURES	121,500	100,914	106,104	2,163	(12,013)

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eight Months Ending 8/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	9,315,737	5,862,172	5,466,282	717,454	688,042
Salaries, Overtime	81,000	136,724	56,007	10,511	6,377
Retirement	1,633,556	1,062,380	933,283	127,125	116,112
Payroll Taxes	27,054	(2,570)	90,880	2	390
Group Medical Insurance	1,461,718	788,352	714,894	107,492	91,754
Life Insurance	58,558	36,299	35,408	4,774	4,466
Medicare Taxes	146,142	91,590	84,642	11,081	10,598
TCDRS Retiree COLA	250,000	0	0	0	0
Sick Leave Buy Back Fund	40,000	39,789	57,180	3,701	3,511
Departure Contingency	40,000	30,089	32,947	1,743	0
TOTAL EMPLOYEE EXPENDITURES	13,053,765	8,044,826	7,471,523	983,883	921,250
<u>CONTRACT SERVICES:</u>					
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	39,505	43,942	767	747
Legal Services	1,000,000	659,101	570,293	109,074	114,339
Consulting Studies	25,000	50,745	17,052	294	8,794
Taxpayer Liasion Officer	22,400	10,857	17,072	3,058	4,911
Contract Services Contingency	41,910	8,839	24,382	5,129	3,024
Temporary Services	132,200	137,934	85,941	30,084	18,007
TOTAL CONTRACT SERV. EXP	1,341,510	948,906	792,857	148,407	149,823
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	55,000	18,683	16,099	4,196	10,361
Software Maintenance	366,300	270,453	131,049	1,942	5,105
Hardware Maintenance	35,000	34,864	19,564	0	0
IS Supplies	30,000	38,193	28,507	534	(8,603)
IS Services	25,600	16,490	4,084	1,468	148
TOTAL INFO. SYSTEMS EXP.	511,900	378,684	199,303	8,139	7,011
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	88,500	0	30,000	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	165,094	148,731	146,376	3,674	3,349
Server Infrastructure Upgrade	50,000	0	0	0	0
Technology Improvements	100,000	82,957	0	0	0
CAMA Software	470,116	353,082	338,647	0	836
CAMA Enhancements	50,000	0	49,529	0	0
TOTAL PROJECT EXPENDITURES	1,085,210	673,271	534,552	33,674	4,185
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,421	0	0	0
Chief Appraiser Expense	8,000	4,638	4,283	477	332
TOTAL OTHER EXPENDITURES	12,000	6,059	4,283	477	332

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eight Months Ending 8/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>A.R.B EXPENDITURES</u>					
Compensation	600,000	317,068	353,053	131,030	120,180
Training	11,500	0	2,750	0	0
Postage	75,425	94,437	59,608	28,118	15,606
Legal Services	65,000	15,331	3,665	0	0
Contingency	1,500	0	0	0	0
TOTAL A.R.B EXPENDITURES	<u>753,425</u>	<u>426,836</u>	<u>419,076</u>	<u>159,148</u>	<u>135,786</u>
TOTAL EXPENDITURES	<u>20,238,268</u>	<u>12,960,165</u>	<u>11,642,270</u>	<u>1,535,598</u>	<u>1,396,871</u>
REVENUES OVER EXPENDITURES	<u>0</u>	<u>(2,277,550)</u>	<u>(2,542,591)</u>	<u>1,534,230</u>	<u>1,396,467</u>

BEXAR APPRAISAL DISTRICT
Funds Investment Report
9/30/2022

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

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

Pledged Collateral:

FDIC	\$	250,000.00
FMV	\$	10,942,897.93
Total Collateral	\$	11,192,897.93

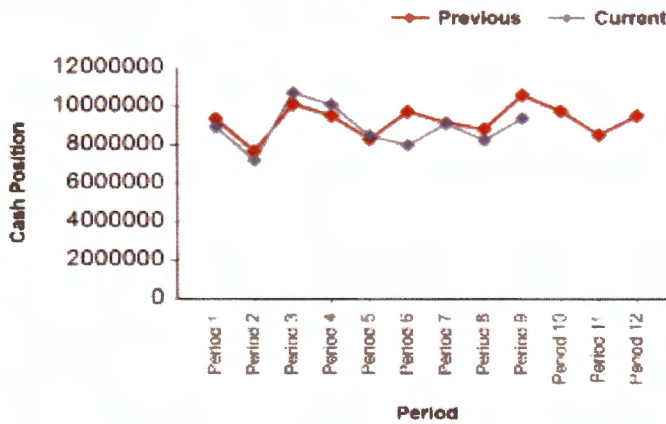
Year-To-Date Interest Earned \$ 4,382.82

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	\$ 9,370,061.25	\$ 8,275,415.20	\$ 1,094,646.05	13.23%
vs. This Period Last Year	\$ 9,370,061.25	\$ 10,559,759.20	\$ 1,189,698.00	11.27%

Cash Position Detail



Signed by: *Cynthia Kwo*
 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>
ASSETS			
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
Total Current Assets	9,803,967.69	8,258,375.27	11,905,384.46
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
Total Non- Current Assets	11,079,144.12	11,079,144.12	11,079,144.12
Total Assets	20,883,111.81	19,337,519.39	22,984,528.58
LIABILITIES			
Accounts Payable	194,089.02	182,726.38	184,715.82
Total Current Liabilities	194,089.02	182,726.38	184,715.82
Non-Current Sick & Vacation Accrual	1,149,711.79	1,149,711.79	1,149,711.79
Total Liabilities	1,343,800.81	1,332,438.17	1,334,427.61
Equity			
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
Total Equity	19,525,700.49	17,991,470.71	21,636,490.46
Total Liabilities and Equity	\$20,869,501.30	\$19,323,908.88	\$22,970,918.07

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

TAXING UNITS	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
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

	<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	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
TOTAL TAX UNIT LEVY	20,190,268	5,047,566	20,190,267	100%	1
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
TOTAL OTHER REVENUES	48,000	1,197	96,212	200%	(48,212)
TOTAL REVENUES COLLECTED	20,238,268	5,048,763	20,286,478	100%	(48,210)

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

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>OPERATING EXPENDITURES</u>					
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
TOTAL OPERATING EXPENDITURES	3,358,958	191,592	2,572,262	77%	786,696
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
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
EQUIPMENT:					
Information Services	92,000	0	50,371	55%	41,629
CAMA Hardware	10,000	0	509	5%	9,491
TOTAL CAPITAL EXPENDITURES	121,500	300	101,214	83%	20,286

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

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>EMPLOYEE EXPENDITURES:</u>					
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
TOTAL EMPLOYEE EXPENDITURES	13,053,765	989,200	9,034,026	69%	4,019,739
<u>CONTRACT SERVICES:</u>					
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)
TOTAL CONTRACT SERV. EXP	1,341,510	62,779	1,011,685	75%	329,825
<u>INFO. SYSTEMS EXPENDITURES</u>					
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
TOTAL INFO. SYSTEMS EXP.	511,900	6,627	385,311	75%	126,589
<u>PROJECT EXPENDITURES:</u>					
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
TOTAL PROJECT EXPENDITURES	1,085,210	3,684	676,955	62%	408,255
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	0	1,421	36%	2,579
Chief Appraiser Expense	8,000	666	5,304	66%	2,696
TOTAL OTHER EXPENDITURES	12,000	666	6,725	56%	5,275

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>
<u>A.R.B EXPENDITURES</u>					
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
TOTAL A.R.B EXPENDITURES	753,425	148,895	575,730	76%	177,695
TOTAL EXPENDITURES	20,238,268	1,403,743	14,363,908	71%	5,874,360
REVENUES OVER EXPENDITURES	0	(3,645,020)	(5,922,570)	0	5,922,570

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

D-021

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 3,323,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 3,323,000.00
		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 100,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 100,000.00
		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 350,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 350,000.00
		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 900,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 900,000.00
		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 162,645.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 162,645.00
		DESIGNATED - Men's Restroom	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 250,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 250,000.00
		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 104,999.00
	Retiree COLA		-
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 104,999.00
		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 125,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 125,000.00
		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 143,630.00
		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
13-Apr	JGA Roofing	Roof Replacment Deposit	(82,518.00)
26-May	JGA Roofing	Roof Replacement Payment	(74,041.20)
30-Sep	Balance Forward		\$ 270,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 113,440.80
		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 220,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 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
TAXING UNITS					
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
TOTAL TAX UNIT LEVY	20,190,268	20,190,267	18,793,890	5,047,566	4,698,472
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
TOTAL OTHER REVENUES	48,000	96,212	89,981	1,197	537
TOTAL REVENUES COLLECTED	20,238,268	20,286,478	18,883,871	5,048,763	4,699,009

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
<u>OPERATING EXPENDITURES</u>					
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
TOTAL OPERATING EXPENDITURES	3,358,958	2,572,262	2,274,009	191,592	159,437
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
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
EQUIPMENT:					
Information Services	92,000	50,371	105,833	0	0
CAMA Hardware	10,000	509	0	0	0
TOTAL CAPITAL EXPENDITURES	121,500	101,214	106,104	300	0

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
<u>EMPLOYEE EXPENDITURES:</u>					
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
TOTAL EMPLOYEE EXPENDITURES	13,053,765	9,034,026	8,390,837	989,200	919,314
<u>CONTRACT SERVICES:</u>					
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 Liason 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
TOTAL CONTRACT SERV. EXP	1,341,510	1,011,685	908,870	62,779	116,013
<u>INFO. SYSTEMS EXPENDITURES</u>					
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
TOTAL INFO. SYSTEMS EXP.	511,900	385,311	205,593	6,627	6,290
<u>PROJECT EXPENDITURES:</u>					
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
TOTAL PROJECT EXPENDITURES	1,085,210	676,955	538,666	3,684	4,114
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,421	0	0	0
Chief Appraiser Expense	8,000	5,304	4,997	666	715
TOTAL OTHER EXPENDITURES	12,000	6,725	4,997	666	715

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
<u>A.R.B EXPENDITURES</u>					
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
TOTAL A.R.B EXPENDITURES	753,425	575,730	521,528	148,895	102,452
TOTAL EXPENDITURES	<u>20,238,268</u>	<u>14,363,908</u>	<u>12,950,605</u>	<u>1,403,743</u>	<u>1,308,335</u>
REVENUES OVER EXPENDITURES	<u>0</u>	<u>(5,922,570)</u>	<u>(5,933,266)</u>	<u>(3,645,020)</u>	<u>(3,390,675)</u>

Bexar Appraisal District 25.25B Report

Prop ID	Geo ID	Legal Description	Owner Name	Year	Sup Num	Sup Date	Code	Supp Action	Supp Description	Beginning Market	Beginning Appraised	Beginning Assessed	Corrected Market	Corrected Appraised	Corrected Assessed	Delete Date
168381	04018-206-0220	CB 4018B BLK 6 LOT 22	CRUZ ANGELO & EVELYN	2022	238	07/27/2022	2525B	Account Modified	OK-R Correct appraised value based on evidence that was unavailable at time of hearing due to technical issues. 340/TJA 339/RRS	\$160,000	\$160,000	\$139,700	\$138,000	\$138,000	\$138,000	
336217	05145-000-0011	CB 5145 P-1A ABS 662	PIENIAZEK ANNIE M	2021	239	08/12/2022	2525B	Account Modified	OK-R Delete improvement for 2021. Home was damaged by fire and demolished. A new manufactured home replaced the structure and is carried on PID 1326931 elected as personal property. Also CORRECT PARK 1; SHOULD BE LINKED TO THIS LAND NOT PID 336095 PER OWNER COFIRMATION; #511 340/TJA 347/MAE 339/RRS	\$56,160	\$56,160	\$56,160	\$15,040	\$15,040	\$15,040	

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

Community Outreach Report – 10/01 through 11/30/2022

Date: October 19, 2022
To: Board of Directors
Michael Amezcuita, Chief Appraiser
From: Jennifer Rodriguez, Executive Assistant

Date	Program	Presenter	Topic
10/12/2022	Habitat for Humanity of San Antonio – Via Zoom	Marquesa Esparza	Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish)
10/17/022	San Antonio College – Business Tax Course	Linda Rodriguez	Overview of the district, and general appraisal and protest information
11/05/2022	Representative Barbara Gervin-Hawkins & St. Philip's College Good Samaritan Center's Veterans Fair	Michael Amezcuita, Marquesa Esparza, Rogelio Sandoval, Nancy Shaw & Melanie Soto	General appraisal, exemption and protest information

STAFF SUMMARY SHEET

ISSUE: Contract - Group Insurance

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.



3003 Matthew & Adams
Yoakum, Texas 77995
Email: RiskManager@RiskManagers.us

19 October 2022

Ms. Laura Cantu
Bexar Appraisal District
411 N. Frio
San Antonio, Texas 78283

Re: Request for Proposals: Group Medical Insurance
Group Basic Life/AD&D Insurance
Group Long Term Disability Insurance

Dear Ms. Cantu,

The Bexar Appraisal District issued a Request for Proposals for fully insured Group Medical Insurance, Group Term Life/AD&D Insurance and Group Long Term Disability Insurance for a January 1, 2023, effective date.

Medical Insurance

The following companies submitted Group Medical Insurance proposals:

1. Aetna
2. United HealthCare

The proposal/renewal from Blue Cross Blue Shield was received after the RFP deadline and was returned unopened.

Evaluation Process

Proposals were benchmarked against current in-force benefits. The RFP specifications required respondents to develop proposals matching the current benefit structure to the best extent possible.

As part of the RFP process, information/confirmation in areas such as provider access through PPO networks, availability of client services representative/s, COBRA support services, information on wellness programs, Employee Assistance Program/s and other areas of interest to the overall program offering that are important considerations in addition to financial considerations.

The Bexar Appraisal District's insurance committee evaluation process considered the relative importance of price, quality, service and other factors set forth in the Request for Proposal specifications.

Considerations include:

- UHC rates are 6.37% below current rates. Aetna rates are 4.1% below current rates.
- In addition to the benefits analysis, both vendors offered renewal caps for the 2024 contract year. UHC offers a 9.9% renewal cap while Aetna offers a 13% renewal cap.
- While premiums offered by both UHC and Aetna are competitive, the benefits offered by UHC are generally better. A point system applied to key benefits such as out of network deductible, in network maximum out of pocket, out of network maximum out of pocket, under age 19 physician co-pay requirement, specialist co-pay, telehealth co-pay, ER co-pay, physical medical co-pay and overall prescription benefits. Other factors include COBRA fees, Employee Assistance Program and renewal rate cap. The points assigned gives UHC the advantage.

The committee's evaluation process identified the **United Healthcare** proposal as the most responsible offer that best fits the needs of plan participants for both costs and benefits. In addition, the renewal cap guarantee for the 2024 renewal is limited to no more than +3.5% increase over current 2022 rates.

Life/AD&D Insurance

The following companies submitted Group Life/AD&D Insurance proposals through the Request for Proposal (RFP) process:

1. United Health Care
2. MetLife
3. Ochs, Inc.
4. Blue Cross Blue Shield (Incumbent)
5. Lincoln
6. Unum

The **MetLife** offer represents a -25% decrease in premiums over the current 2022 Blue Cross Blue Shield contract. This renewal offer includes a 36-month rate guarantee.

The committee's evaluation process identified the MetLife proposal as the most responsible offer that best fits the needs of plan participants in benefits and cost to the Bexar Appraisal District.

Long Term Disability

The following companies submitted Group Long Term Disability insurance proposals through the Request for Proposal (RFP) process:

1. United Healthcare
2. MetLife
3. Ochs, Inc.
4. Blue Cross Blue Shield (Incumbent)
5. Lincoln Financial
6. Unum

The MetLife proposal offers a 4.46% decrease in premiums over your current carrier, Blue Cross and Blue Shield. The MetLife proposal includes a 36-month rate guarantee.

The committee's evaluation process identified the MetLife proposal as the most responsible offer that best fits the needs of plan participants in benefits and cost to the Bexar Appraisal District.

Attached please find detailed benefit and cost analysis of proposals received and evaluated under this RFP.

Thank you for this opportunity to be of service to you again this year. As always, I am available to meet with you and your staff at any time.

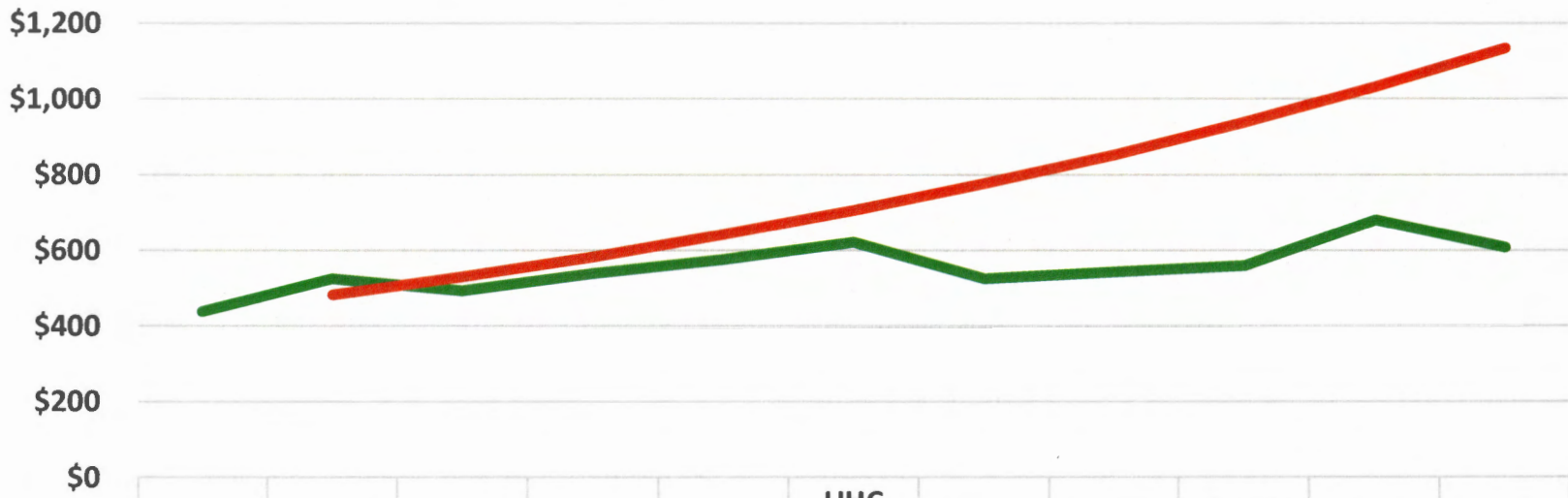
Please let me know if you need any additional information.

Sincerely,

William Rusteberg
Risk Manager Tx. Lic. 149261

Bexar Appraisal District Rate History

PREMIUM VS TREND PLAN 1



	Aetna	Aetna	UHC	UHC	UHC	UHC (Ren)	BCBS	BCBS	BCBS	BCBS	UHC
	2014	2015	2016	2017	2018	2019	2019	2020	2021	2022	2023
Premium	\$438	\$525	\$493	\$537	\$575	\$621	\$524	\$543	\$559	\$680	\$607
Trend (10%)		\$482	\$530	\$583	\$641	\$705	\$776	\$853	\$938	\$1,032	\$1,135

	UHC	Aetna
Out of Network Deductible	1	
In Network Maximum OOP		1
Out of Network Maximum OOP	1	
Under 19 \$0 Co-Pay	1	
Specialist Co-Pay	1	
Telehealth Co-Pay	1	
Emergency Room Co-Pay	1	
Physical Medicine Co-Pay	1	
2024 Rate Cap	1	1
Prescriptions OVERALL	1	
COBRA Fees	1	
Employee Assistance Program	1	
	<hr/>	<hr/>
	11	2

**2023 Bexar Appraisal District
Medical - Plan 1**

			BCBSTx Current - PPO 1	UHC - Option 1 BCYD(POS Premier) Rx: G71Y	Aetna OA POS (Managed Choice) PKG B: Tx21 OAMC 1000 80/50 Rx2	
			2024 Rate Cap 9.9%		2024 Rate Cap 13%	
Rates	Single	114	\$679.96	\$607.02	\$682.09	
	Employee + Spouse	5	\$1,359.92	\$1,214.04	\$1,364.19	
	Employee + Child(ren)	5	\$1,291.93	\$1,153.34	\$1,295.99	
	Family	0	\$2,175.87	\$1,942.46	\$2,182.70	
Estimated Annual Premium			\$1,089,296	\$972,446	\$1,092,710	
Percentage Change			0.00%	-10.73%	0.31%	
Dollar Change			\$0	-\$116,850	\$3,414	
			In-Network	Out-of-Network	In-Network	Out-of-Network
Deductible						
	Individual		\$1,000	\$5,000	\$1,000	\$5,000
	Family		\$2,000	\$10,000	\$2,000	\$10,000
Coinsurance			80%	50%	80%	50%
ANNUAL OUT OF POCKET MAXIMUM						
	Individual		\$4,000	\$10,000	\$4,000	\$10,000
	Family		\$8,000	\$20,000	\$8,000	\$20,000
PCP Office Co-Pay			\$25	70%	\$25	50%
Under 19 Co-Pay			\$25	70%	\$0	50%
SP Office Co-Pay			\$50	70%	\$25/\$50	50%
Urgent Care (Non-Hospital)			\$75	70%	\$75	50%
Telehealth			\$25	70%	\$0	50%
Hospitalization			80%	50% (\$250 Ded)	80%	50%
Emergency Room						
	Facility		\$250 + 20%	\$250 + 20%	\$250 + 20%	\$300 + 20%
	ER Physician		80%	80%	50%	80%
Physician In-Patient			80%	50%	80%	50%
Physical Medicine Services			\$25/\$50	50%	\$25	50%
	Deductible Apply		No	Yes	No	50%
	Number of Visits PCY		35	35	20	20
Preventative Care - PCP & SP (Occurrence Limits may Apply)			100%	70%-100%	100%	50%
Prescription Drugs						
	Retail - 30 Day / MO 90 Day		Retail	MO	Retail/ Speciality	MO
	Tier 1		\$10	\$25	\$5/\$5	\$12.50
	Tier 2		\$30	\$75	\$30/\$150	\$75.00
	Tier 3		\$50	\$125	\$65/\$500	\$162.50
	Tier 4					
					\$200	\$200

Network:
Rx:
Telehealth:
Service Representative:
COBRA:
Cost:
Wellness Program:
Cost:
Employee Assistance Program:
Cost: #PEPM
24 Hour Nurse Line:
Actively at Work Waived:
Pooling Point:
Trend Factor:

Blue Choice	UHC Choice/Choice Plus	Open Access Managed Choice (OAMC)
Prime Therapeutics	G71Y	Aetna Nat'l Network
MDLive	Included in Premium	Teledoc
	Yes	Angel Orozco/SA, Tx
	Yes	Payflex
Cost:	\$.55 pepm	\$150 Mo \$500/\$500
Wellness Program:	Rally App/Advocate 4Me	Enhanced Wellness
Cost:		Included in Premium
Employee Assistance Program:	3 Sessions	Aetna Resources for Living
Cost: #PEPM	Included in Premium	3/1.25-6/1.46-8/\$.57
24 Hour Nurse Line:	Yes - See Telehealth	Yes
Actively at Work Waived:	Yes	Yes
Pooling Point:	\$125,000	\$125,000
Trend Factor:	8%	9.6%
Notes:	Compound Rx N/C	If member or Phy request brand when generic is available, member must pay co-pay + difference.

**2023 Bexar Appraisal District
Medical - Plan 2**

			BCBSTx Current - PPO 1		UHC - Option 2 BCYD(POS Premier) Rx: G71Y		Aetna OA POS (Managed Choice PKG B: Tx21 OAMC 1000 80/50 Rx2	
					2024 Rate Cap 9.9%		2024 Rate Cap 13%	
Rates	Single	9	\$533.00		\$558.02		\$528.63	
	Employee + Spouse	2	\$1,066.03		\$1,116.04		\$1,057.28	
	Employee + Child(ren)	22	\$1,012.73		\$1,060.24		\$1,004.42	
	Family	4	\$1,705.64		\$1,785.66		\$1,691.65	
Estimated Annual Premium			\$432,380		\$452,666		\$428,833	
Percentage Change			0.00%		4.69%		-0.82%	
Dollar Change			\$0		\$20,286		-\$3,547	
			In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Deductible								
Individual			\$5,000	\$5,000	\$1,000	\$5,000	\$5,000	\$15,000
Family			\$10,000	\$10,000	\$2,000	\$10,000	\$10,000	\$45,000
Coinsurance			80%	50%	80%	50%	80%	50%
ANNUAL OUT OF POCKET MAXIMUM								
Individual			\$6,350	\$10,000	\$4,000	\$10,000	\$6,600	\$30,000
Family			\$12,700	\$20,000	\$8,000	\$20,000	\$13,200	\$90,000
PCP Office Co-Pay			\$35	70%	\$35	50%	\$40	50%
Under 19 Co-Pay			\$35	70%	\$0	50%	\$40	50%
SP Office Co-Pay			\$70	70%	\$25/\$50	50%	\$70	50%
Urgent Care (Non-Hospital)			\$75	70%	\$75	50%	\$75	50%
Telehealth			\$35	70%	\$0		Teledoc-Fees Vary	
Hospitalization			80%	50% (\$250 Ded)	80%	50%	80%	50%
Emergency Room								
Facility			\$250 + 20%		\$250 + 20%		\$500 + 20%	
ER Physician			80% after Deductible		80%	50%	80%	50%
Physician In-Patient			80%	50%	80%	50%	80%	50%
Physical Medicine Services			\$35/\$70	50%	\$35	50%	\$70	50%
Deductible Apply			No	Yes	No	50%	No	Yes
Number of Visits PCY			35	35	20	20	20	20
Preventative Care - PCP & SP (Occurrence Limits may Apply)			100%	50-100%	100%	50%	100%	50%
Prescription Drugs								
Retail - 30 Day / MO 90 Day			Retail	MO	Retail/ Speciality	MO	Retail	MO
Tier 1			\$10	\$25	\$5/\$5	\$12.50	\$10	\$25
Tier 2			\$30	\$75	\$30/\$150	\$75.00	\$35	\$87.50
Tier 3			\$50	\$125	\$65/\$500	\$162.50	\$70	\$175
Tier 4							\$200	\$200

Tier 5

Network:
Rx:
Telehealth:
Service Representative:
COBRA:
Cost:
Wellness Program:
Cost:
Employee Assistance Program:
Cost: #PEPM
24 Hour Nurse Line:
Actively at Work Waived:
Pooling Point:
Trend Factor:

Blue Choice		Open Access Managed Choice (OAMC)
Prime Therapeutics	UHC Choice/Choice Plus	Aetna Nat'l Network
MDLive	Included in Premium	Teledoc
	Yes	Angel Orozco/SA, Tx
	Yes	Payflex
	\$.55 PEPM	\$150 Mo \$500/\$500
	Rally App/Advocate 4Me	Enhanced Wellness
	Included in Premium	Included in Premium
	3 Sessions	Aetna Resources for Living
	Included in Premium	3/1.25-6/1.46-8/\$.57
	Yes - See Telehealth	Yes
	Yes	Yes
	\$125,000	\$125,000
	8%	9.6%
Compound Rx N/C		If member or Phy request brand when generic is available, member must pay co-pay + difference.

Notes:

**2023 Bexar Appraisal District
Basic Life/AD&D**

Basic: 2x's Basic Annual Earnings to Maximum of \$235,000 Plus \$15,000 rounded to next highest \$1,000
AD&D: 2x's Basic Annual Earnings to Maximum of \$235,000 Plus \$15,000 rounded to next highest \$1,000

	Dearborn Current	Dearborn Renewal	MetLife	Lincoln	Unum	UHC	Ochs, Inc.
Rates							
Volume (monthly)	\$19,910,995	\$19,910,995	\$19,910,995	\$19,910,995	\$19,910,995	\$19,910,995	\$19,910,995
Life Rate (per \$1,000)	\$0.1050	\$0.1200	\$0.0840	\$0.1000	\$0.1100	\$0.1050	\$0.1200
AD&D Rate (per \$1,000)	\$0.0260	\$0.0260	\$0.0140	\$0.0250	\$0.0200	\$0.0260	\$0.0260
Estimated Annual Premium	\$31,300	\$34,884	\$23,415	\$29,866	\$31,061	\$31,300	\$34,884
Percentage Change	0.00%	11.45%	-25.19%	-4.58%	-0.76%	0.00%	11.45%
Dollar Change	\$0	\$3,584	-\$7,885	-\$1,434	-\$239	\$0	\$3,584
Rate Guarantee	N/A	1 Year	3 Years	2 Years	2 Years	3 Years	3 Years
Guarantee Issue	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Maximum Issue	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Minimum Issue	\$150	\$150	\$5,000	\$150			
Waiver of Premium	Included	Included	Included	Included	Included	Included	Included
Accelerated Death Benefit	Included	Included	Included	Included		Included	Included
ADB Months	24	24	24	24	12	12	24
ADB %	75%	75%	80%	75%	75%	50%	100%
ADB Minimum	\$7,500	\$7,500		\$7,500			
ADB Maximum	\$250,000	\$250,000	\$500,000	\$250,000	\$500,000		Face Amt.
Reduction Schedule							
From Original Amount							
At age 65	35%	35%	35%	35%	35%	35%	35%
At age 70	60%	60%	50%	50%	60%	60%	60%
At age 75	75%	75%		75%	75%	75%	75%
Dependent Life							
Spouse	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Child - Age	Birth to 15 days	Birth to 15 days	Birth to 15 days	Birth to 15 days	Birth to 15 days	Birth to 15 days	\$10,000
Amount	\$1,000	\$1,000	\$100	\$1,000	\$1,000	\$1,000	or \$15,000
Child - Age	15 days to 6 mos	15 days to 6 mos	15 days to 6 mos	15 days to 6 mos	15 days to 6 mos	15 days to 6 mos	
Amount	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Child - Age	6 mos to 26 yrs	6 mos to 26 yrs	6 mos to 26 yrs	6 mos to 26 yrs	6 mos to 26 yrs	6 mos to 26 yrs	
Amount	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Premium	\$1.38	\$1.38	\$1.80	\$1.38	\$2.02	\$1.61	\$1.65 / \$.30
Exclusions							
Life	Standard	Standard	Standard	Standard	Standard	Standard	Standard
AD&D	Standard	Standard	Standard	Standard	Standard	Standard	Standard

Certain confidential, proprietary information submitted by carriers participating in this RFP process does not lose its confidential, proprietary status. Carriers may assert any and all prohibitions against disclosure of this information to any person other than the person to whom it was submitted.

2023

**Bexar Appraisal District
Long Term Disability**

	Dearborn CURRENT	Dearborn Renewal	MetLife	Ochs, Inc.	Lincoln	UHC	Unum
Volume (monthly)	\$693,654	\$693,654	\$693,654	\$693,654	\$693,654	\$693,654	\$693,654
Rate (per \$100)	\$0.3140	\$0.3140	\$0.3000	\$0.3000	\$0.3050	\$0.3140	\$0.3200
Estimated Annual Premium	\$26,137	\$26,137	\$24,972	\$24,972	\$25,388	\$26,137	\$26,636
Percentage Change	0.00%	0.00%	-4.46%	-4.46%	-2.87%	0.00%	1.91%
Dollar Change	\$0	\$0	-\$1,165	-\$1,165	-\$749	\$0	\$499
Rate Guarantee	N/A	1 Year	3 Years	3 Years	2 Years	3 Years	2 Years
Benefit Percentage	60%	60%	60%	60%	60%	60%	60%
Monthly Benefit Maximum	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Elimination Period (Days)	60	60	60	60	60	90	60
Mental & Nervous/Chemical Dependency Limitation	24 Mos	24 Mos	24 Mos	24 Mos	24 Mos	24 Mos	24 Mos
Premium Waiver	Included	Included	Included	Included	Included	Included	Included
Preexisting Limitation	3/12	3/12	3/12	3/12	3/12	3/12	3/12
Maximum Period Payable	SSNRA	SSNRA	SSNRA	SSNRA	SSNRA	SSNRA	SSNR
Survivor Benefit	3 Mos	3 Mos	3 Mos	3 Mos	3 Mos	3 Mos	3 Mos

Certain confidential, proprietary information submitted by carriers participating in this RFP process does not lose its confidential, proprietary status. Carriers may assert any and all prohibitions against disclosure of this information to any person other than the person to whom it was submitted.

STAFF SUMMARY SHEET

ISSUE: Contract – Security Services

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.



Bexar Appraisal District

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

DATE: 10/19/2022

TYPE:

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

SERVICE/PRODUCT:

Security Services

VENDOR NAME:

Sgt. Arnold Martinez

CONTRACT AMOUNT:

\$113,000

LOWEST BID/PROPOSAL:

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

PERIOD COVERED:

1/1/2023 - 12/31/2023

REFERENCES:

- Yes

CURRENT VENDOR:

Sgt. Arnold Martinez

BUDGETED AMOUNT:

\$215,000

ORIGINATING DEPT.:

Information Systems

REVIEWED/APPROVED BY:

Department Manager

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

STAFF SUMMARY SHEET

ISSUE: Contract – Audit Services

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.



Bexar Appraisal District

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

DATE: 10/19/2022

TYPE:

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

SERVICE/PRODUCT:

Audit Services

VENDOR NAME:

Weaver & Tidwell, LLP

CONTRACT AMOUNT:

\$31,000

LOWEST BID/PROPOSAL:

- Yes
- N/A 3 year final renewal
- No. If not, why _____

PERIOD COVERED:

January 1, 2023 - December 31, 2023

REFERENCES:

- Yes

NUMBER OF BIDS:

CURRENT VENDOR:

Weaver

BUDGETED AMOUNT:

\$50,000

ORIGINATING DEPT.:

Executive Services

REVIEWED/APPROVED BY:

Finance Director

Cyrus Kh...

Chief Appraiser

Michael A...

STAFF SUMMARY SHEET

ISSUE: Contract – Temporary Staffing Services

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



Bexar Appraisal District

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

DATE: 10/19/2022

TYPE:

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

SERVICE/PRODUCT:

Temporary Staffing Services

VENDOR NAME:

Dependable Business Solutions LLC.

CONTRACT AMOUNT:

\$132,200

LOWEST BID/PROPOSAL:

- Yes
- N/A 2nd year renewal
- No. If not, why _____

PERIOD COVERED:

01/01/2023-12/31/2023

REFERENCES:

- Yes

BUDGETED AMOUNT:

\$138,000

ORIGINATING DEPT.:

Executive Services

REVIEWED/APPROVED BY:

Department Manager

Finance Director

Chief Appraiser

[Signature]

[Signature]

[Signature]

STAFF SUMMARY SHEET

ISSUE: Contract – Laser Printing & Mailing Services

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



Bexar Appraisal District

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

DATE: 10/19/2022

TYPE:

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

SERVICE/PRODUCT:

Laser Printing & Mailing Services

VENDOR NAME:

VariVerge

CONTRACT AMOUNT:

\$363,439

LOWEST BID/PROPOSAL:

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

PERIOD COVERED:

December 1, 2022 - November 30, 2023

REFERENCES:

- Yes

NUMBER OF BIDS:

CURRENT VENDOR:

VariVerge

BUDGETED AMOUNT:

\$375,000

ORIGINATING DEPT.:

Customer Information & Assistance

REVIEWED/APPROVED BY:

Manager

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

STAFF SUMMARY SHEET

ISSUE: Contract – Telecommunication/Mineral Appraisal Services

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



Bexar Appraisal District

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

DATE: 10/19/2022

TYPE:

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

SERVICE/PRODUCT:

Telecommunication/Mineral Appraisal Services

VENDOR NAME:

Capitol Appraisal Group

CONTRACT AMOUNT:

\$70,000

LOWEST BID/PROPOSAL:

- Yes
- N/A Renewal of 2nd year of contract
- No. If not, why _____

PERIOD COVERED:

1/1/2023 - 12/31/2023

LOCAL COMPANY:

- Yes

REFERENCES:

- Yes

BUDGETED AMOUNT:

\$70,000

ORIGINATING DEPT.:

Personal Property

REVIEWED/APPROVED BY:

Department Manager

Luis Rodriguez

Finance Director

Cynthia K...

Chief Appraiser

Michael A...

STAFF SUMMARY SHEET

ISSUE: Intent to Encumber Funds

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



BEXAR APPRAISAL DISTRICT

Michael A. Amezquita
Chief Appraiser

411 N. Frio, P.O. Box 830248
San Antonio, TX 78283-0248
Phone (210) 224-8511
Fax (210) 242-2451

BOARD OF DIRECTORS

CHERI BYROM-
Chair
TRISH DEBERRY
Vice-Chair
JON FISHER
Secretary

ADRIANA ROCHA GARCIA

Councilwoman, District 4
DAVE GANNON
ALBERT URESTI, MPA -
Tax Assessor-Collector

October 19, 2022

Via Certified Mailer

RE: Budget Amendment for Category Transfers and Encumbrances

Bexar Appraisal District is notifying you concerning changes to its 2022 budget. Funds may be transferred between budget categories and accounts before the end of the fiscal year, according to the terms of the budget resolution adopted by the Board. Tax Code Section 6.06 permits the Board of Directors to amend the budget at any time provided that the board notifies the taxing units at least 30 days in advance of approving an amendment. The contemplated amendment does not require additional funds to be collected from the taxing units, but does affect the amount of surplus funds that will be refunded after the end of this fiscal year.

In recent years, the District has refunded year-end excess funds to its taxing units. This year, the Board of Directors believes that it is important to encumber and transfer among budget categories a portion of the anticipated surplus, as permitted, before the end of the fiscal year. The fund transfers will be made to increase the retiree cost of living adjustment reserve fund by \$250,000. Additionally, the board desires to obligate \$150,000 to fund future litigation expenses, \$275,000 to fund an employee cost of living adjustment, and add \$50,000 to the technology reserve for future server replacement. The attachment provides more detailed information concerning this transfer of funds.

The projected surplus for fiscal year 2022 is estimated at approximately \$1,200,000; an amount that is around percent (6%) of the total 2022 operating budget. This surplus occurred primarily due to vacant positions that were unfilled for much of the year. An anticipated refund of unexpended and unencumbered funds to the taxing units participating in the District is anticipated to be \$500,000. A final surplus amount will be established once the audit of the district's year end financials is complete. The final surplus amount will be refunded based on each unit's proportionate share of the budget.

The Board of Directors was made aware of these pending transactions at its scheduled October 19 meeting and anticipates approving them at their scheduled meeting in December. We are notifying you of the amendment and pending action per section 6.06(c) of the Texas Property Tax Code. Please contact Jennifer Rodriguez at (210) 242-2406 if you would like clarification or have any questions.

Sincerely,

Cheri Byrom
Chair
Bexar Appraisal District Board of Directors

Budget Surplus and Desired Encumbrances

The Bexar Appraisal District anticipates a budget surplus of unexpended funds from the 2022 budget of \$1,200,000. The surplus exists due to two primary factors: anticipated costs that never materialized and several staff positions that were unfilled for much of the year. As permitted by Section 6.06 of the Tax Code, staff requests that the board of directors amend the 2022 budget to encumber funds for the following items:

Add \$250,000 for the Retiree Restricted Fund Reserve

We wish to give the district retirees a 1% cost of living adjustment as has been done several times in the past. Since COLAs can increase the unfunded liability within our retirement fund, we choose to pre-fund those and pay for the COLA in advance at the time that it is passed. Pre-payment serves to mitigate the impact of a COLA on our unfunded liability. We budget annually for this expenditure and pay a retiree COLA every other year. We budgeted \$250,000 toward that amount for 2022 and wish to encumber it.

\$150,000 for the Litigation Expenses Restricted Fund Reserve

Litigation and the associated cost to manage it has increased significantly over the past several years. Litigation volume has ballooned and is expected to increase further in the coming years. The balance of the Litigation Expenses Restricted Fund Reserve is currently \$350,000 as of September 30, 2022 and after the addition of \$150,000, the balance will be \$500,000. Adding to this reserve will allow us to mitigate unforeseen costs or awards for plaintiff's attorney's fees that may exceed budgeted amounts.

\$275,000 for an Employee Cost of living Retention Restricted Fund Reserve

We wish to give the district employees a 4% cost of living adjustment that will be paid in January of 2023. We budgeted for a 2% cost of living adjustment in the amount of \$250,000 in the 2023 operating budget and adding \$275,000 to that amount from this year's surplus will allow us to give staff a one-time COLA payment that will not permanently affect the salary line item in the budget. This will help staff adjust to rising costs and inflation as year-over-year inflation eclipsed 8% throughout most of 2022. As an item of comparison, the Social Security Administration announced that their COLA for 2023 will be 8.7%.

\$50,000 for The Technology Restricted Fund Reserve

We plan on upgrading our server infrastructure every seven years. We budget an amount annually to save for the expenditure so that replacement does not require a significant adjustment to the budget in the year that the replacement is made. The balance of the Technology Restricted Fund Reserve is currently \$125,000 as of September 30, 2022 and after the addition of the \$50,000 that was budgeted for 2022, the balance will be \$175,000. Adding to this reserve will allow us to reach our goal of \$750,000 by the time that our server infrastructure will be replaced in late 2027.

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.
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.