

BEXAR APPRAISAL DISTRICT  
MEETING OF THE BOARD OF DIRECTORS  
AGENDA



DATE OF MEETING: March 20, 2024  
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207  
TIME OF MEETING: 2:00 pm

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

AGENDA

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

PROCEDURAL

- A. Meeting called to order by Dave Gannon, Chair

Recording of present directors

- B. Statement of Eligibility

The board of directors will sign a statement of eligibility to serve as required by Section 6.03, Texas Tax Code.

- C. Public Comments Period

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

ACTION ITEMS

- D. Minutes

Approval of the minutes of the meeting of January 23, 2024.

E. Contract – Elections Department

The board of directors may discuss and/or vote to authorize by resolution the chief appraiser to enter into a contract with the Elections Department to conduct a joint election with other eligible governmental units inside Bexar County.

F. Purchasing Manual

The board of directors may discuss and or/vote to approve changes to the District's Finance Procedural Manual.

G. Investment Policy

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

H. Board of Directors Vacancy

In accordance with Section 6.03(l), Texas Tax Code, the Board of Directors shall elect by majority vote one of the nominees submitted by the participating taxing units to fill the vacancy.

**EXECUTIVE SESSION**

I. Adjourn to Executive Session

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

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

3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
4. Section 551.076 Deliberations regarding Security Devices.

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

### REPORTS

#### J. Chief Appraiser's Report

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

1. Report of Financial Condition
  - a. Funds investment report for December 2023
  - b. Statement of revenues and expenses as of December 31, 2023
  - c. Designated cash funds report as of December 31, 2023
2. Appraisal Records
  - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2024 appraisal roll.
3. District Operations
  - a. The chief appraiser will inform the board of the district's passing of the 2023 Methods and Assistance Program.
  - b. The chief appraiser will inform the board of the district's national recognition for the Top Workplaces USA Award for 2023.

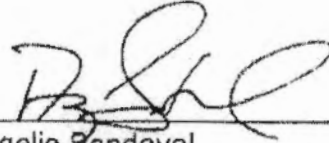
#### K. Additional Reports

The board of directors will receive the following reports:

1. Community Outreach
2. Taxpayer Liaison

3. Appraisal Review Board Chair

L. Adjourn



Rogelio Sandoval  
Chief Appraiser  
Bexar Appraisal District

*\* The Board of Directors invites comments from the public about the policies and procedures of the Bexar Appraisal District, the Appraisal Review Board or other matters within the Board's jurisdiction. If you wish to address the Board but do not speak English and cannot bring your own interpreter or have limitations due to a physical disability, please notify the Taxpayer Liaison Officer in writing at the address above at or by fax at 210-242-2451 prior to the meeting in order for arrangements to be made to accommodate your needs.*

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

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BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 20, 2024  
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**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order

Meeting called to order by Dave Gannon, Chair, and recording of present directors.

**STAFF SUMMARY SHEET**

**ISSUE:** Statement of Eligibility

The board of directors will sign a statement of eligibility to serve as required by Section 6.03, Texas Tax Code.



# BEXAR APPRAISAL DISTRICT

ROGELIO SANDOVAL  
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

DAVE GANNON  
Chair

JON FISHER  
Vice-Chair

ADRIANA ROCHA GARCIA -  
Councilwoman, District 4  
Secretary

REBECCA RUIZ

ALBERT URESTI, MPA -  
Tax Assessor-Collector

March 20, 2024

Tax Code Section 6.03 states specific qualifications which must be met by each member of the board of directors. In order to remain eligible to serve as of member of the board, please sign the statement below.

- Pursuant to 6.03(a), an individual is ineligible to serve on the board of directors if they have not been a resident of the district for at least two years immediately preceding the date they take office.
- Pursuant to 6.03(a), an individual is ineligible to serve if they are an employee of a participating tax unit unless the individual is also a member of the governing body or an elected official of a tax unit.
- Pursuant to 6.035(a-1), an individual is ineligible to serve if they are related with the second degree by consanguinity or affinity to an individual who is engaged in the business of appraising property for compensation or has represented owners for compensation in proceedings in the appraisal district at any time during the preceding five years.
- Pursuant to 6.035(a) and 6.412(a), a member of the board of directors, the chief appraiser, and the appraisal review board members is disqualified from serving if he/she owns property on which delinquent property taxes have been owed for more than 60 days, after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes or has deferred or abated a suit to collect delinquent taxes.

I, \_\_\_\_\_, am eligible to serve as a member of the board of directors subject to the above provisions.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**STAFF SUMMARY SHEET**

**ISSUE:** Public comment period

The board of directors invites public comment; however, the public must be aware that a subject raised by a member of the public cannot be deliberated or discussed by the Board if it is not on the agenda for the meeting at which the subject is raised. Regarding such a subject, discussion, if any, by the Board shall be limited to a proposal to place said subject on the agenda for a subsequent meeting.

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

**STAFF SUMMARY SHEET**

**ISSUE:** Approval of minutes

Approval of the minutes of the meeting of January 23, 2024.

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
JANUARY 23, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on January 23, 2024 at 1:30 p.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

Mr. Jon Fisher, Secretary, called the meeting to order at 1:32 p.m. and acknowledged the presence of the following directors:

Mr. Dave Gannon  
Councilwoman Dr. Adriana Rocha Garcia  
Ms. Rebecca Ruiz  
Mr. Albert Uresti

**B. The board of directors will be sworn into office for the 2024 term.**

Mr. Fisher advised the board that they would proceed with swearing in the new members for the 2024 term.

Ms. Jennifer Rodriguez, Communications Director, asked the board to recite the oath of office alongside her and to sign the statement of elected official.

All five board members collectively took the oath of office.

**C. The board of directors will elect officers for the 2024 tax year.**

Mr. Fisher asked Mr. Dave Gannon if he had interest in being board chair. Mr. Gannon responded yes, and provided a brief overview of his dedication and experience within the community.

Mr. Uresti moved to nominate Mr. Gannon as chair. Mr. Fisher seconded the motion which was unanimously approved.

Mr. Fisher then passed the gavel to Mr. Gannon who proceeded to seek nominations for the remaining offices.

Dr. Garcia moved to nominate Mr. Fisher as vice chair, Mr. Uresti seconded the motion which was unanimously approved.

Mr. Uresti nominated Ms. Rebecca Ruiz as secretary. Ms. Ruiz declined the nomination as Mr. Fisher nominated Dr. Adriana Rocha Garcia as secretary, Ms. Ruiz seconded the motion which was unanimously approved.

**D. The chief appraiser will inform the board of directors about the process to fill the vacant position on the board as required by Section 6.03(I), Texas Tax Code.**

Mr. Rogelio Sandoval, Chief Appraiser, informed the board that the appraisal district was notified on January 4<sup>th</sup> that Mr. Leo Salas had declined his position on the board. He stated the district would need to proceed with the process for a vacancy election explaining the taxing units would submit another nominee and the serving board of directors would then select a replacement from the list of names. He continued that the tax units would have 45 days to submit a nominee and the board would need to meet on March 20-21 to select a new member. Mr. Sandoval added once the board selects the new member, the district's attorneys would provide an orientation to all new members.

Mr. Gannon asked Mr. Sandoval if there was any action from the board that needed to be taken. Mr. Sandoval confirmed no action was needed at this time.

**E. Public Comments Period**

Mr. Gannon asked if there was anyone present for public comments. Mr. Jimmy Saiz, Executive Assistant answered that no members of the public were present.

Mr. Uresti addressed the board to mention that he was excited to be present at today's meeting, and for the new leadership and, board members, adding that he anticipated a great year.

**F. Approval of the minutes**

**1. Approval of the minutes of the meeting of December 28, 2023.**

Mr. Gannon asked for a motion to approve the minutes of the meeting of December 28, 2023. Dr. Garcia moved to approve the minutes, Mr. Fisher seconded the motion which was unanimously approved.

**G. The board of directors may consider and appoint a budget ad-hoc committee.**

Dr. Garcia nominated Dave Gannon for the ad-hoc committee, Mr. Uresti asked how many members this committee would require, and Mr. Gannon answered with two.

Dr. Garcia nominated Ms. Ruiz for the ad-hoc committee suggesting she may want to include herself as an opportunity to familiarize herself with the board. Ms. Ruiz accepted the nomination.

Mr. Gannon confirmed that there was a motion nominating Dave Gannon and Rebecca Ruiz to serve as the budget ad-hoc committee. Mr. Fisher seconded the motion which was unanimously approved.

**H. Contract – Elections Department**

Mr. Sandoval asked if the district could table this agenda item until the next meeting stating additional information had come from the Secretary of State regarding steps that need to be taken among appraisal districts. Mr. Sandoval informed the board that the district would be meeting with the Elections Administrator on Thursday January 25<sup>th</sup> to view a webinar led by the Secretary of

State. He added the district would have processes in place prior to the February 16<sup>th</sup> filing deadline.

Mr. Gannon confirmed that the board will need to have an additional meeting prior to February 16<sup>th</sup> to execute on the details of the election.

Mr. Uresti asked if this elections calendar follows the city council and school boards, and if there were elections this May.

Mr. Sandoval reminded the board that this is a brand-new election for the appraisal districts and it was a special election, not a general election, as indicated by the special positions and the information provided by the Secretary of State. Mr. Sandoval provided the timeline for the May election, adding all future general elections would take place in November.

### **I. Contract – Bank Depository**

Ms. Crystal Khantharoth introduced herself as the district's Finance Director.

Ms. Khantharoth presented the bank renewal of the current bank depository services contract with Broadway Bank, and specifying that it was a two-year extension of the district's existing contract and would run from February 1<sup>st</sup> 2024 through January 31<sup>st</sup> 2026. Ms. Khantharoth asked for board approval.

Mr. Uresti asked how many more extensions does the district still have.

Ms. Khantharoth answered that this is the final extension adding the district only gets one, two-year extension of the current contract for a total for four years.

Mr. Gannon mentioned that the board unanimously approved this vendor from the last discussion and asked for a motion.

Dr. Garcia approved the motion, Ms. Ruiz seconded the motion which was unanimously approved.

### **J. Contract – Purchasing Co-op**

Ms. Khantharoth addressed the board seeking approval to enter into an interlocal agreement with Choice Partners. She added this would allow the district to enter into a contract with Zoom at a lower cost.

Mr. Gannon asked for a motion to approve the purchasing co-op with Harris County school district.

Dr. Garcia moved to approve the chief appraiser entering into an interlocal agreement with Choice Partners, Ms. Ruiz seconded the motion which was unanimously approved.

### **K. GIS Mapping Software Maintenance Agreement Renewal**

Ms. Khantharoth informed the board this was a yearly agreement with ESRI for the software maintenance on the district's info-mapping software. She noted the contracted amount was \$63,154.00 adding they are a sole source vendor.

Dr. Garcia motioned to approve the chief appraiser entering into a contract with ESRI for GIS mapping software maintenance, Mr. Fisher seconded the motion which was unanimously approved.

#### **L. SQL Server Software Maintenance Agreement Renewal**

Ms. Khantharoth asked the board to approve the district's SQL Maintenance for it's PACS software which is the district's CAMA (Computer Assisted Mass Appraisal). She added the agreement is through SHI which is a DIR contract and is for three years totaling \$143,805.84.

Mr. Uresti asked for clarification on the difference between this and the previous contract.

Ms. Khantharoth answered that the previous contract was for our GIS mapping software and the SQL agreement is for our PACS server.

Mr. Sandoval added that it is a computer assisted software program used for mass appraisal. Mr. Scott Griscom, Assistant Chief Appraiser, noted that is the database software needed for the CAMA system to run properly.

Mr. Uresti asked how many extensions the district had left.

Ms. Khantharoth responded the agreement the agreement was for a total of three years and the district was be coming to the board for a new contract due to the cost.

Mr. Fisher motioned to approve the chief appraiser entering into a SQL server software maintenance agreement, Dr. Garcia seconded the motion which was unambiguously approved.

#### **M. Adjourn to Executive Session**

The board did not adjourn into executive session.

#### **N. Executive Session**

Executive Session was not needed.

#### **O. Chief Appraiser Reports**

Ms. Khantharoth stated she would be reading from the Funds Investment Report dated November 30, 2023. She informed the board the district's operating account had a total deposit of \$9,916,538.12 earning an interest rate of 3.27%, it's year to date interest earned, \$217,867.87, and the district is over collateralized by \$3,399,726,64. She continued the total revenues collected as of November 30, 2023 was \$23,936,093 and the district has a surplus of \$3,794,009 with no changes to the Designated Cash Funds.

Mr. Gannon asked if the board needed a motion to approve, no motion was required.

**P. Additional Reports**

Mr. Tom Allison, Assistant Chief Appraiser, presented to the board with the appraisal roll correction report for the fourth quarter of 2023 as authorized by Section 25.25b. This section allows the chief appraiser to make corrections to the appraisal roll as long as the it does not increase the tax liability for the property owner. He noted these reports are more voluminous at the end of the year when tax bills go out due to people being more aware of their accounts and bringing the district their concerns. He continued that five accounts for this quarter with all five having been filed due to estates and special valuations, adding exemptions and special valuations are removed when an owner passes away.

Mr. Allison proceeded to review the tax calendar and inform the board that the district is entering into year two of its biennial re-appraisal plan. He noted appraisers were wrapping up the 2023 appeal season with 2,800 protests remaining. He continued that the district was also working through field inspections and ownership records and plats. He noted ownership records are current as of January 12, and within 21 working days of the county clerk's office while our plat records are within 180 days.

**Q. Adjourn**

There being no further business, the January 23, 2024 board of directors meeting adjourned at 2:06 p.m.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Elections Department

The board of directors may discuss and/or vote to authorize by resolution, the chief appraiser to enter into a contract with the Elections Department to conduct a joint election with other eligible governmental units inside Bexar County.

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF BEXAR APPRAISAL DISTRICT  
RESOLUTION NO 2024-0001**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT TO CONTRACT WITH BEXAR COUNTY FOR ELECTION SERVICES AND CONDUCT A JOINT ELECTION WITH OTHER ELIGIBLE GOVERNMENTAL UNITS INSIDE BEXAR COUNTY

WHEREAS, Section 6.0301 of the Texas Property Tax Code mandates appraisal districts established in a county with a population of 75,000 or more elect three directors by majority vote at the general election for state and county officers;

WHEREAS, three appraisal district directors shall be elected to elective positions beginning with the election conducted on the uniform election date in May 2024;

WHEREAS, on February 13, 2024, the Board of Directors authorized the Order of General Election;

WHEREAS, on February 13, 2024, the Board of Directors authorized the chief appraiser to enter into the attached Joint Election Agreement with the Bexar County Elections Department to administer the election;

WHEREAS, each entity participating in the Joint Election Agreement to enter into their own separate contract with the Bexar County Elections Department for election services and will hold elections jointly with other entities that can be served by common polling places, using joint election officer and clerks as deemed necessary and appropriate; and

WHEREAS, all eligible governmental units inside Bexar County have affirmed they will be conducting an election on the uniform election date in May 2024.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the chief appraiser is authorized to enter into a contract with the Bexar County Elections Department to administer the election on uniform election day of May 4, 2024 in the total amount of \$\_\_\_\_\_.

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

BEXAR APPRAISAL DISTRICT

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

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

**STAFF SUMMARY SHEET**

**ISSUE:** Purchasing Manual

The board of directors may discuss and or/vote to approve changes to the District's Finance Procedural Manual.

## ***STAFF SUMMARY SHEET***

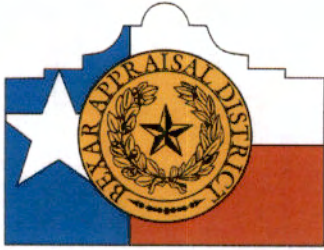
***ISSUE:*** Purchasing Manual

***CURRENT STATUS:***

The District is required to update the Board on any changes to the Districts Purchasing Manual. The last change was in October of 2021 replacing “TCPN” with “OMNIA Partners” on pages 3 & 17, to reflect the name change of TCPN to OMNIA Partners.

***STAFF RECOMMENDATION:***

Therefore, staff recommends approval of the following amendment to the “*Purchasing Manual*”: listing “Choice Partners” on pages 3 & 17. to utilize their purchasing agreements and contracts. The BOD approved and signed an interlocal agreement approving this change on January 23, 2024.



# **BEXAR APPRAISAL DISTRICT**

## **PURCHASING MANUAL**

Last Updated: ~~10/12/2021~~ 03/08/2024

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## PURCHASING POLICY

### A. Purpose

To establish a written policy for procurement of supplies, equipment, and services to meet the organizational goals of the Bexar Appraisal District.

### B. Legal Requirement

District purchases are governed by Section 6.11, Property Tax Code, which incorporates by reference certain provisions of Chapter 252, Local Government Code. All District contracts requiring an expenditure of more than \$50,000 must be submitted to competitive bidding in accordance with the requirements under Chapter 252, Subchapter C, Local Government Code. Currently, the Board of Directors has requested that all expenditures greater than \$50,000 be submitted to the Board for approval.

As of January 1, 2016, Government Code, Section 2252.908 requires that a disclosure form prescribed by the Texas Ethics Commission be completed by any business entity entering into a contract approved by the Board of Directors. The disclosure Form 1295 will then be submitted to the Texas Ethics Commission for posting on their website.

Effective September 1, 2017, HB 89 and Government Code 2252, a verification form will be completed by contracted vendors enduring no boycott of Israel and the Finance Director will ensure that no contracted vendor is on the State Comptroller's list of Foreign Terrorist Organizations.

### C. General Purchasing

The District shall utilize the State of Texas Procurement Manual published by the Texas Procurement and Support Services as a source for guidance on purchasing policies and procedures. Primary sources for procuring supplies, equipment or services shall be through other government contracts. Existing purchasing agreements are with:

Texas Procurement and Support Services (TPASS)  
Department of Information Resources (DIR)  
Texas Multiple Award Schedule (TXMAS)  
Texas Industries for the Blind & Handicapped (TIBH)  
OMNIA Partners Previously (TCPN)  
Purchasing Association of Cooperative Entities (PACE)  
National Cooperative Purchasing Alliance (NCPA)  
BuyBoard  
TIPS USA  
U.S. Communities  
Choice Partners

After exhausting above sources, outside vendors may be utilized within the following guidelines. For purchases under \$5,000, no competition is required. However, competitive quotes from reliable vendors may be necessary on first time purchases or when prices do not appear reasonable. At least three price quotations should be sought on all purchases over \$5,000 but less than \$50,000 or otherwise subject to competitive bidding requirements.

Lease Agreements or debt obligations over \$50,000 per year not requiring competitive bid procedures, such as those purchased through government contracts; require prior Board of Directors approval.

D. Emergency Purchases

An emergency purchase is defined by the Texas Government Code, Chapter 2155.137 as “a purchase of goods or services so badly needed that an agency will suffer financial or operational damage unless they are secured immediately.” All emergency purchases must be approved by the Chief Appraiser and if over \$50,000 approved by the Board of Directors by phone or special meeting.

A letter of justification is required for all emergency purchases stating reason for the request, what caused the emergency, what damage might occur if needs are not satisfied, and why those needs could not have been anticipated.

E. Formal Bid Requirements

Expenditures in excess of \$50,000 for goods or services not available or suitable to the District’s needs from other governmental contracts shall be submitted to the formal competitive bid process. An Invitation for Bid (IFB) or Request for Proposal (RFP) shall be prepared utilizing a standard format with competitive specifications. The formal bid document shall then be presented for approval to the Board of Directors. After Board approval, standard procedures for bids and proposals shall be performed.

Any bid or proposal request which is anticipated to have a total cost to the District of more than \$250,000 will include a performance bond as a requirement. Specific approval of the Board of Directors is required if the Chief Appraiser determines that a performance bond is considered inappropriate for the bid or proposal request.

F. Professional Services

Professional Services must fall within the scope of the practice of: architecture, accounting, land surveying, medicine, optometry, professional engineering, professional nursing, and real estate appraising. Government Code Section 2254.003 provides that a local political subdivision may not select a provider of professional services by competitive bidding but may issue a Request for Proposal (RFP) or a Request for Information (RFI) for those services. Professional services are selected based on demonstrated competence and qualifications and for a fair and reasonable price.

This definition also includes Contractual Services. These are services performed by an outside individual or agency and are also exempt from the competitive bidding requirement. Fees to Professional Contractors include medical, legal, accounting, engineering, investigators, teachers, experts, consultants, rate analysts, and catering. Excluded are janitorial, locksmith, and contractual labor services. Consulting services may be contracted when a service cannot be adequately performed by District personnel.

Professional Services in the annual amount of \$50,000 or more or for performance of the annual financial audit require Board of Directors approval.

## **PURCHASING PROCEDURES**

### GENERAL INSTRUCTIONS:

Purchase Orders are required for all purchases of supplies and equipment and any other expenditure exceeding \$300 not requiring a bid. Minor routine expenses other than supplies and equipment that are less than \$300 require department manager's approval. Services bid and awarded do not require a Purchase Order but must have a manager's approval to ensure invoices conform to bid agreement. Each department manager may designate at least one person to handle the purchasing needs of the department. All purchases of computer hardware, software, and services will be coordinated through the Information Systems Department.

Follow instructions on the attached Purchasing Flowchart.

Always look for the lowest and most responsible vendor. Be sure to take into consideration shipping and handling when looking for the lowest price available.

The Finance Director will not process any invoice for payment without proper documentation and signatures in advance.

No payments shall be made through wire transfers.

### COMPLETING THE PURCHASE ORDER FORM:

The Purchase Order form is available on PUB folder located on the H: drive.

The numbering scheme for PO's is as follows: YY-0000-00 where YY denotes the year, the four numbers in the middle are the sequential PO numbers, and the last two are the department number. Example: 15-0014-05. This would be the 14<sup>th</sup> PO generated from the Residential Department (05) in the year 2015.

The Department Manager or his designate will complete the appropriate purchase order form. This form will include a complete description (picture will be submitted, if available), quantity, date of request, department name, reason for need, the dollar amount requested, and price quotes, if applicable. This form is then approved by the Department Manager, Chief or Assistant Chief and submitted to the Finance Assistant for processing.

#### RECEIPT OF GOODS:

The Finance Assistant will receive all supplies. Verification of the type and number of items received will be done as quickly as possible by the Finance Assistant prior to delivery to the ordering department. The packing slip and invoice will be compared to the original purchase order noting the date each was received. If any discrepancies exist, they are indicated and brought to the attention of the Finance Director.

#### PAPER AND ENVELOPE ORDERS

Bulk paper orders will be placed by the Finance Assistant as supplies diminish. Bulk envelope orders will be placed twice a year in June and December (if needed) for standard, window, and return envelopes. Should departments have special projects or mail outs, then a Purchase Order form must be completed and submitted in the normal fashion.

#### AUTHORITY TO SIGN CONTRACTS

Certain sections of the Texas Property Tax Code require that the Board of Directors enter contracts. These are: Section 6.051 concerning the purchase or lease of real property; Section 6.05(b) authorizing the Board to contract with another appraisal district or with a taxing unit to perform the duties of the appraisal office; Section 6.05(c) dealing with the appointment of the chief appraiser; Section 6.063 authorizing the preparation of an annual financial audit; and Section 6.09 concerning the designation of a depository. The presiding officer of the Board of Directors or a designated board member must sign contracts regarding these matters.

Any contract not listed above that creates a monetary obligation of the District may only be signed by the Chief Appraiser or an Assistant Chief Appraiser.

Persons authorized to sign contracts must file, with the District's Records Management Officer, conflicts disclosure statements prepared by the Texas Ethics Commission in certain situations involving contracts that are entered or are being considered by the District. If a contractor or potential contractor, including the contractor's agent, is employed by or has a business relationship (resulting in taxable income, other than investment income, of more than \$2,500 per year) with one of the persons authorized to sign District contracts or with these persons' family members related within the first degree of consanguinity or affinity, disclosure statements must be filed. If

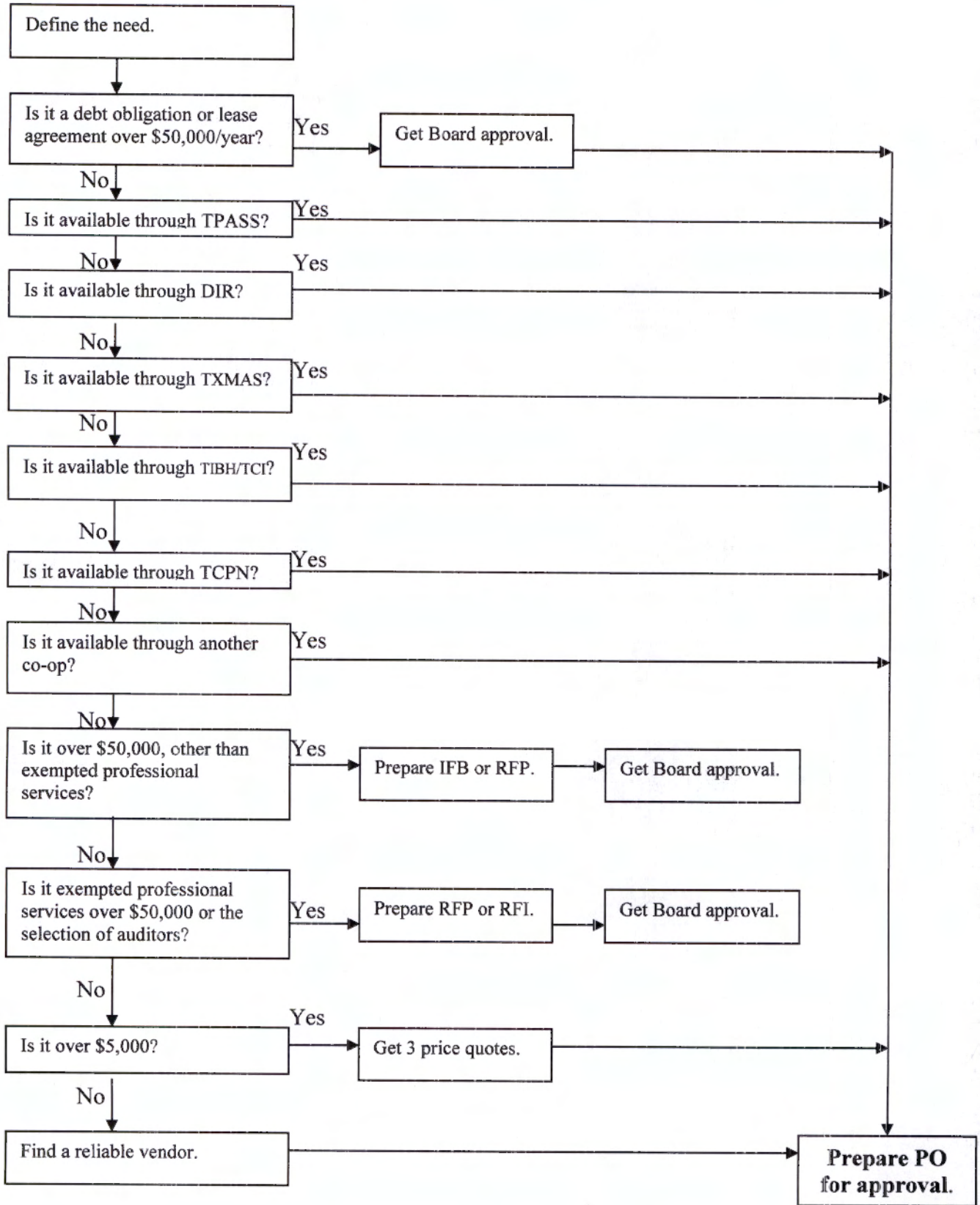
a contractor or potential contractor, including the contractor's agent, gives to one of the persons authorized to sign District contracts or with these persons' family members (described previously) gifts that have an aggregate value of more than \$100 in the prior year, disclosure statements must be filed. Excepted from the disclosure requirement are gifts given by the recipients' family members and political contributions, as well as food, lodging, transportation, or entertainment accepted as a guest. Chapter 176, Texas Local Government Code, provides for this filing and the penalties involved.

#### CHECK SIGNING

For the operating account, checks less than \$1,500 will be signed by the Chief Appraiser, both Assistant Chief Appraisers or the Finance Director. For checks of \$1,500 or greater, dual signatures are required. These checks will be signed by two of the following persons:

- Chief Appraiser
- Assistant Chief Appraiser
- Finance Director

## PURCHASING FLOWCHART



## COMPETITIVE BID PROCEDURES

### Legal Requirement

After a need has been determined for an expenditure in excess of \$50,000 and not otherwise exempted from the competitive bid process, the Local Government Code, Chapter 252 requires the proposed contract be submitted to competitive bidding.

### Standard IFB Format

A standard format for creation of an IFB (Invitation for Bid) has been developed. The standard format includes the following sections:

1. Invitation to Bid – which describes the product or service needed; where the bid documents may be reviewed; the submission and opening bid procedures; information on the acceptance and rejection of bids; and a schedule of documents attached to the bid.
2. Instructions to Bidders – lists the documents which make up the bid, how interpretations and changes are to be handled, on what form the bid must be submitted, how to submit the bid, how to modify or withdraw a bid, what constitutes acceptance or rejection of bids, and how the contract will be awarded.
3. Bid Form – the form used to submit the bid listing the name of the bidder, the bid amount, any specifics about the bid the vendor must be aware of and agree to, and a signature block for the bidder to sign.
4. Schedules – Any information you need from the bidder such as references, insurance coverage, payment terms, or financial statement. One of the schedules must be Financial Interest Disclosure for the bidders to acknowledge any financial interest in excess of \$5,000 between the bidder and members of the Board of Directors or Executive Team members of the District staff.
5. General Conditions and Specifications – gives information about the District in general and outlines specifics expected from the bidder.
6. Attachments – if any, would provide any historical, background or other information which might be helpful to the bidder.

The initial IFB document must then be submitted to the District's legal counsel for review and to the Board of Directors for approval before the bid is advertised.

### Advertisement for Bids

The IFB must be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the bid opening date. The date of publication must be at least fourteen days prior to the date set for the public bid opening. A mailing list of interested vendors may also be utilized in addition to the advertisement.

The advertisement must describe the work, state the location where the bid documents may be obtained or examined, state the time and place for bid submission and the time and place for the bid opening.

### Opening of Bids

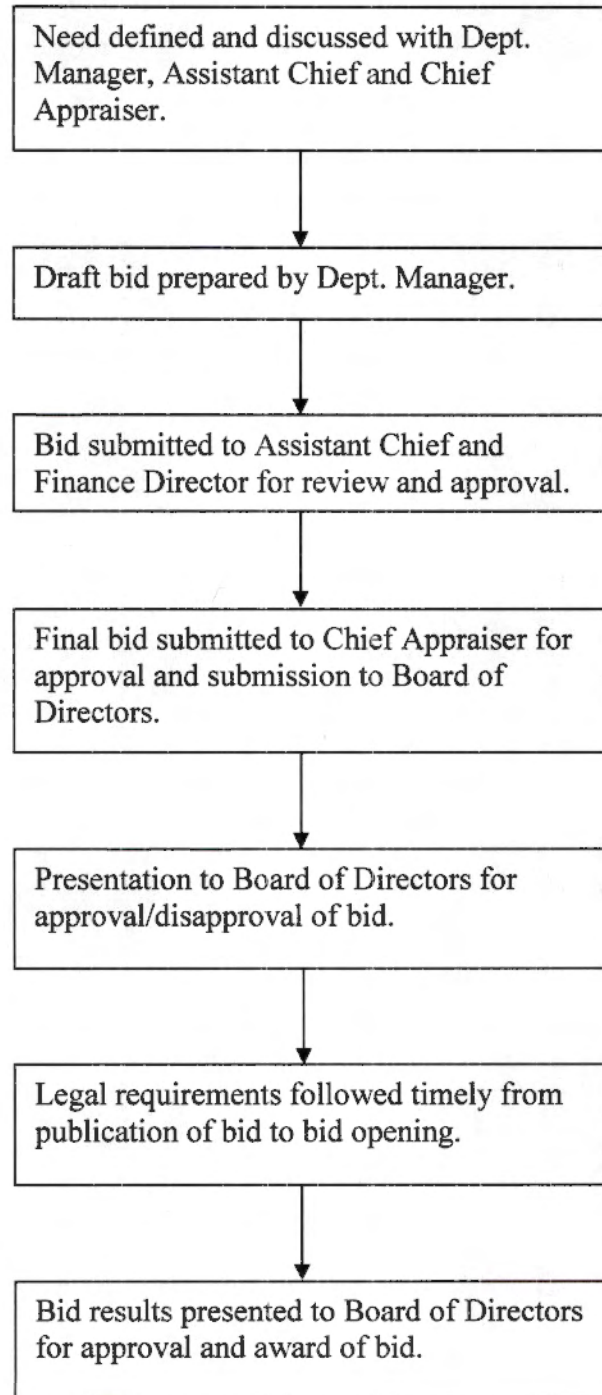
Bids may be opened only by the Chief Appraiser or his/her designee at a public meeting in the District offices. The opening will be read aloud and recorded and bids available for inspection as allowed under the Open Records Act. A bid that has been opened may not be changed for the purpose of correcting an error in the bid price. A bidder may withdraw a bid at any time prior to the stated time for receipt of the bid. The notice to withdraw must be submitted in writing. Bids received after the date and time for receipt of bids will not receive consideration and will be returned unopened.

### Award of Contract

The Board of Directors of the District may reject any and/or all bids, and waive any formalities in bidding. A bid may be rejected if not accompanied by the required bid documents; is in any way incomplete, irregular, or nonconforming; or which may otherwise be legally rejected for any reason.

Unless the District rejects all bids, the District intends to award the Contract to the lowest responsible and responsive bidder. Should the bidder fail to timely execute and deliver the Contract Documents, or fail to timely fulfill any other conditions to the Contract Documents and the commencement of the work, the District may, at its option and discretion, without releasing, impairing or affecting its right to receive the bid security, if any, rescind the award and thereafter award the Contract to another bidder or bidders, or may reject all bids. There will be no contractual obligation on the part of the District to any bidder, nor will any bidder have any property interest or other right in the Contract or work being bid, unless and until the Contract Documents are unconditionally executed and delivered by all parties, and all conditions to be fulfilled by the bidder have either been so fulfilled by the bidder or waived in writing by the District.

## COMPETITIVE BID FLOWCHART



## **PROFESSIONAL SERVICES**

The Chief Appraiser has the authority to execute professional contracts if the contract is for less than \$50,000, not for performance of the annual audit, and does not otherwise require Board of Directors approval. The Texas Government Code Chapter 2254 sets forth the procedures and guidelines for the acquisition of Professional Services and directs the awards for Professional Services be made on the basis of demonstrated competence, qualifications to perform the services for a fair and reasonable price, and not on the basis of competitive bids.

If the contract is anticipated to exceed \$50,000 or is for performance of the annual audit, an RFP (Request for Proposal) or an RFI (Request for Information) should be developed and forwarded to the Board of Directors for approval. After Board approval, the RFP or RFI should be advertised and proceed in the same manner as outlined in Competitive Bid Procedures.

After selection of the most highly qualified provider of those services, negotiation should begin in order to retain the provider for a fair and reasonable price. The professional fees must be consistent with and not higher than the recommended practices and fees published by the applicable professional associations and may not exceed any maximum provided by law.

## **PURCHASING CODE OF ETHICS**

Public employment is a public trust. It is the policy of Bexar Appraisal District to promote and balance the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed by Bexar Appraisal District. Such policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.

Public employees must discharge their duties impartially so as to assure fair competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of Bexar Appraisal District.

To achieve this, it is essential that those doing business with Bexar Appraisal District also observe the ethical standards prescribed here.

### **General Ethical Standards:**

1. It shall be a breach of ethics to attempt to realize personal gain through public employment with Bexar Appraisal District by any conduct inconsistent with the proper discharge of the employee's duties.
2. It shall be a breach of ethics to attempt to influence any public employee of Bexar Appraisal District to breach the standards of ethical conduct set forth in this code.
3. It shall be a breach of ethics for any employee of Bexar Appraisal District to participate directly or indirectly in a procurement when the employee knows that:
  - The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
  - A business or organization which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
  - Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. It shall be a breach of ethics to offer, give or agree to give any employee or former employee of Bexar Appraisal District, or for any employee or former employee of Bexar Appraisal District to solicit, demand, accept or agree to accept from another person, a gratuity or an office of employment in connection with any decision, approval, disapproval, recommendation in preparation of any part of a program

requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any the advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before the Bexar Appraisal District.

5. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher subcontractor for any contract for Bexar Appraisal District, or any person associated therewith, as an inducement for the award of a subcontract or order.
6. It shall be a breach of ethics for any employee or former employee of Bexar Appraisal District knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

## APPENDIX

### STATUTES GOVERNING DISTRICT PURCHASING

#### **Property Tax Code, Section 6.11.**

(a) An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a **municipality** under Chapter 252, Local Government Code.

(b) For purposes of this section, all the provisions of Chapter 252, Local Government Code, applicable to a municipality or to purchases and contracts by a municipality apply to an appraisal district and to purchases and contracts by an appraisal district **to the extent they can be made applicable**, and all references to the municipality in that chapter mean the appraisal district.

#### **Local Government Code, Sec. 252.021. COMPETITIVE REQUIREMENTS FOR PURCHASES.**

(a) Before a municipality may enter into a contract that requires an expenditure of more than **\$50,000** from one or more municipal funds, the municipality must: (1) comply with the procedure prescribed by this subchapter and Subchapter C for competitive sealed bidding (**IFB**) or competitive sealed proposals (**RFP**); (2) use the reverse auction procedure, as defined by Section 2155.062(d), Government Code, for purchasing; or (3) comply with a method described by Chapter 2269, Government Code (construction contracting rules).

#### **Local Government Code, Sec. 252.043. AWARD OF CONTRACT.**

(a) If the competitive sealed bidding requirement applies to the contract for goods or services, the contract must be awarded to the lowest responsible bidder or to the bidder who provides goods or services at the **best value** for the municipality.

#### **Local Government Code, Sec. 271.905. CONSIDERATION OF LOCATION OF BIDDER'S PRINCIPAL PLACE OF BUSINESS.**

(b) In purchasing under this title any real property or personal property that is not affixed to real property, if a local government receives one or more bids from a bidder whose principal place of business is in the local government and whose bid is within three percent of the lowest bid price received by the local government from a bidder who is not a resident of the local government, the local government may enter into a contract with: (1) the lowest bidder; or (2) the bidder whose principal place of business is in the local government if the governing body of the local government determines, in writing, that the local bidder offers the local government the best combination of contract price and additional economic development opportunities for the local government

created by the contract award, including the employment of residents of the local government and increased tax revenues to the local government. **(Note: Local preference does not apply to bids for services, including construction services.)**

**Government Code, Sec. 2254.002. PROFESSIONAL SERVICES**

(2) "Professional services" means services: (A) within the scope of the practice, as defined by state law, of: (i) **accounting**; (ii) **architecture**; (iii) landscape architecture; (iv) land surveying; (v) medicine; (vi) optometry; (vii) professional engineering; (viii) **real estate appraising**; or (ix) professional nursing; or (B) provided in connection with the professional employment or practice of a person who is licensed or registered as: (i) **a certified public accountant**; (ii) **an architect**; (iii) a landscape architect; (iv) a land surveyor; (v) a physician, including a surgeon; (vi) an optometrist; (vii) a professional engineer; (viii) a state certified or state licensed real estate appraiser; or (ix) a registered nurse.

**Government Code, Sec. 2254.003. SELECTION OF PROVIDER; FEES.**

(a) A governmental entity may **not** select a provider of professional services or a group or association of providers or award a contract for the services on the basis of **competitive bids** submitted for the contract or for the services, but shall make the selection and award: (1) on the basis of demonstrated competence and qualifications to perform the services; and (2) for a fair and reasonable price.

**Government Code, Sec. 2254.004. CONTRACT FOR PROFESSIONAL SERVICES OF ARCHITECT, ENGINEER, OR SURVEYOR.**

(a) In procuring architectural, engineering, or land surveying services, a governmental entity shall: (1) **first select the most highly qualified** provider of those services on the basis of demonstrated competence and qualifications; and (2) **then attempt to negotiate** with that provider a contract at a fair and reasonable **price**.

NOTE: Texas purchasing statutes can vary between municipalities, counties, school districts, and institutes of higher education.

**Government Code, Sec. 2252.908 DISCLOSURE OF INTERESTED PARTIES.**

(b) This section applies only to a contract of a governmental entity or state agency that: (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed; or (2) has a value of at least \$1 million.

(d) A governmental entity or state agency may not enter into a contract described by Subsection (b) with a business entity unless the business entity, in accordance with this section and rules adopted under this section, submits a disclosure of interested parties to the government entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency.

(e) The disclosure of interested parties must be submitted on a form prescribed by the Texas Ethics Commission that includes: (1) a list of each interested party for the contract of which the contracting business entity is aware; and (2) the signature of the authorized agent of the contracting business entity.

(f) Not later than the 30<sup>th</sup> day after the date the governmental entity or state agency receives a disclosure of interested parties required under this section, the governmental entity or state agency shall submit a copy of the disclosure to the Texas Ethics Commission. (Note: this disclosure Form 1295 will be posted to the TEC website)

**Texas Attorney General Op. No. JC-0319. RESTRICTIONS ON COMPETITIVE BIDS**

It was determined that a governmental entity could not adopt a policy of conditional acceptance of a bid on the bidder's attendance at a prebid conference. Neither could a governmental entity include the payment of living wages as a factor in a request for competitive proposals.

**PURCHASES NOT REQUIRING COMPETITIVE BIDS --**

TxSmartBuy	State Purchasing Program
DIR	State Technology Purchasing Program
TXMAS	Federal Contracts Modified for State Usage
OMNIA Partners	State Co-op
PACE	State Co-op administered by Region 20
NCPA	National Purchasing Co-op administered by Region 14
TIPS USA	National Government Purchasing Co-op
BuyBoard	State Co-op
U.S. Communities	National Government Purchasing Co-op
<u>Choice Partners</u>	<u>National Purchasing Co-op</u>

**STAFF SUMMARY SHEET**

**ISSUE:** Investment Policy

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

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF BEXAR APPRAISAL DISTRICT  
RESOLUTION NO 2024-0001**

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

WHEREAS, the Board of Directors of the Bexar Appraisal District previously approved the Investment Policy of the Bexar Appraisal District on September 13, 2023;

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

WHEREAS, the Board of Directors of the Bexar Appraisal District has reviewed the Investment Policy approved and adopted by this Board on September 13, 2023, and finds that said Investment Policy contains the Investment Strategies of the Bexar Appraisal District, appoints the District's Finance Director as the District's Investment Officer, and that there should be no changes to said policy, strategies, or appointment.

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

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

NOW, BE IT FURTHER RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy remains unchanged from the policy approved and adopted by this Board on September 13, 2023.

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

BEXAR APPRAISAL DISTRICT

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

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

## ***STAFF SUMMARY SHEET***

***ISSUE:*** Annual Approval of Investment Policy

***CURRENT STATUS:***

The current Investment Policy was approved in 2023 no changes at this time.

***STAFF RECOMMENDATION:***

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



BEXAR APPRAISAL DISTRICT

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# Investment Policy

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Last Amended: 4/3/17

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# BEXAR APPRAISAL DISTRICT INVESTMENT POLICY

## I. POLICY

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

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

Investments shall be made with the primary objectives of:

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

## II. PURPOSE

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

## III. SCOPE

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

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

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

#### IV. INVESTMENT OBJECTIVES

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

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

##### Safety

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

- Credit Risk – The District will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:
  - Limiting investments to the safest types of investments
  - Utilizing the financial institution selected by the most current depository contract to ensure collateralization of funds
  - Utilizing local government investment pools that comply with all Texas statutes and other regulations for the allowable investment of public funds
  
- Interest Rate Risk – the District will manage the risk that the interest earnings and the market value of investments in the portfolio will not fall excessively due to changes in general interest rates by limiting the maximum maturity of the investment portfolio to 365 days. The District will, in addition,:
  - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
  - Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
  - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

### **Liquidity**

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

### **Public Trust**

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

### **Yield**

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

## **V. RESPONSIBILITY AND CONTROL**

### **Delegation of Authority**

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

### **Quality and Capability of Investment Management**

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

### **Training Requirement**

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

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

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

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

### **Internal Controls**

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

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

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

### **Prudence**

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

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

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

### **Indemnification**

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

### **Ethics and Conflicts of Interest**

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

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

## **VI. SUITABLE AND AUTHORIZED INVESTMENTS**

### **Portfolio Management**

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

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

## **Investments**

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

### **I. Authorized**

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

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

### **II. Not Authorized**

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

## **VII. INVESTMENT PARAMETERS**

### **Maximum Maturities**

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

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

**Diversification**

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

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

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

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

**VIII. SELECTION OF BANKS AND DEALERS**

**Depository (Section 6.09, Property Tax Code)**

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

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

## **IX. CUSTODIAL CREDIT RISK MANAGEMENT**

### **Safekeeping and Custodian Agreements**

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

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

### **Collateral Policy**

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

### **Collateral Defined**

The District shall accept only the following types of collateral:

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

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

### **Subject to Audit**

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

## **X. PERFORMANCE**

### **Performance Standards**

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

### **Performance Benchmark**

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

## **XI. REPORTING**

### **Methods**

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

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

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

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

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

### **Monitoring Market Value**

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

## **XII. INVESTMENT POLICY ADOPTION**

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

**STAFF SUMMARY SHEET**

**ISSUE:** Board of Directors vacancy

In accordance with Section 6.03(I), Texas Tax Code, the Board of Directors shall elect by majority vote one of the nominees submitted by the participating taxing units to fill the vacancy.



**OFFICIAL BALLOT OF  
BEXAR APPRAISAL DISTRICT BOARD OF DIRECTORS VACANCY  
JANUARY 1 THROUGH DECEMBER 31, 2024 TERM**

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**CANDIDATE**

**RALPH BARKSDALE**  
NOMINATED BY BEXAR COUNTY

**JOHN FEIST**  
NOMINATED BY CITY OF GREY FOREST

**LOUIE G. LUNA**  
NOMINATED BY HARLANDALE INDEPENDENT SCHOOL DISTRICT

**LESLIE SACHANOWICZ**  
NOMINATED BY ALAMO COMMUNITY COLLEGE DISTRICT

**GENEVIEVE SUGALSKI**  
NOMINATED BY NORTHSIDE INDEPENDENT SCHOOL DISTRICT

## STAFF SUMMARY SHEET

**ISSUE:** Adjourn to Executive Session

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

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

## STAFF SUMMARY SHEET

**ISSUE:** Chief Appraiser's Report

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

1. Report of Financial Condition
  - a. Funds investment report for December 2023
  - b. Statement of revenues and expenses as of December 31, 2023
  - c. Designated cash funds report as of December 30, 2023
2. Appraisal Records
  - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2024 appraisal roll.
3. District Operations
  - a. The chief appraiser will inform the board of the district's passing of the 2023 Methods and Assistance Program.
  - b. The chief appraiser will inform the board of the district's national recognition for the Top Workplaces USA Award for 2023.

**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
 12/31/2023

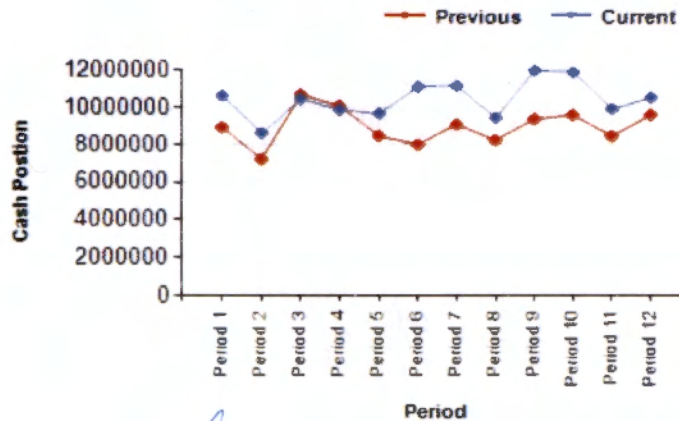
Cash - Operating Account	\$	2,323,298.21	<u>% RATE</u>	0%
	\$	8,215,971.07		3.27%
<b>Total Deposits</b>	<b>\$</b>	<b>10,539,269.28</b>		
Pledged Collateral:				
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$ 241,243.33
FMV	\$	13,066,264.76		
<b>Total Collateral</b>	<b>\$</b>	<b>13,316,264.76</b>		
<b>Collateral Over (Under)</b>	<b>\$</b>	<b>2,776,995.48</b>	<b>124% FMV Less FDIC</b>	<b>per investment Policy</b>

Other Rate Comparisons	
TexPool	90 day T-Bill
5.37%	5.21%

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 10,539,269.00	\$ 9,916,538.00	\$ 622,731.00 ↑	6.28%
vs. This Period Last Year	\$ 10,539,269.00	\$ 9,607,584.00	\$ 931,685.00 ↑	9.70%

**Cash Position Detail**



Signed by: \_\_\_\_\_

*Cristina Flores*  
 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 12/31/2023

ASSETS	<u>October</u>	<u>November</u>	<u>December</u>
Cash and Short Term Investments	\$11,888,789.69	\$9,916,538.12	\$10,539,269.28
Accounts Receivable	15,651.47	15,014.00	3,749,628.00
Prepaid Expenses	21,831.81	21,831.81	68,922.40
<b>Total Current Assets</b>	<b>11,926,272.97</b>	<b>9,953,383.93</b>	<b>14,357,819.68</b>
General Fixed Assets	4,489,423.66	4,489,423.66	4,636,800.67
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,237,765.21	1,237,765.21	1,333,236.29
<b>Total Non- Current Assets</b>	<b>11,476,728.00</b>	<b>11,476,728.00</b>	<b>11,719,576.09</b>
<b>Total Assets</b>	<b>23,403,000.97</b>	<b>21,430,111.93</b>	<b>26,077,395.77</b>
<b>LIABILITIES</b>			
Accounts Payable	221,999.64	217,918.07	320,527.68
<b>Total Current Liabilities</b>	<b>221,999.64</b>	<b>217,918.07</b>	<b>320,527.68</b>
Non-Current Sick & Vacation Accrual	1,237,765.21	1,237,765.21	1,333,236.29
<b>Total Liabilities</b>	<b>1,459,764.85</b>	<b>1,455,683.28</b>	<b>1,653,763.97</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,489,423.66	4,489,423.66	4,636,800.67
General Restricted Reserve Fund	3,323,000.00	3,323,000.00	3,523,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	500,000.00	500,000.00	700,000.00
Designated - Retirement Funding	354,999.00	354,999.00	112,654.16
Designated - Technology Reserve	175,000.00	175,000.00	275,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	0.00	0.00	500,000.00
Reserved for Building - Capital	900,000.00	900,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	0.00	0.00	0.22
Net Profit/(Loss)	5,771,928.54	3,794,009.20	783,997.83
<b>Total Equity</b>	<b>21,929,625.61</b>	<b>19,951,706.27</b>	<b>17,946,727.29</b>
<b>Total Liabilities and Equity</b>	<b>\$23,389,390.46</b>	<b>\$21,407,389.55</b>	<b>\$19,600,491.26</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,515,376	\$12	\$1,515,388	(100%)	(\$12)
City of Alamo Heights	36,787	0	36,788	(100%)	(1)
Alamo Heights ISD	434,402	0	434,400	(100%)	2
City of Balcones Heights	9,025	0	9,024	(100%)	1
Bexar County	2,580,566	0	2,580,568	(100%)	(2)
Bexar County Emer Serv Dist#1	7,608	0	7,608	(100%)	0
Bexar County Emer Serv Dist#2	59,941	0	59,940	(100%)	1
Bexar County Emer Serv Dist#3	32,652	0	32,652	(100%)	0
Bexar County Emer Serv Dist#5	13,869	0	13,868	(100%)	1
Bexar County Emer Serv Dist#6	6,545	0	6,544	(100%)	1
Bexar County Flood	225,234	0	225,236	(100%)	(2)
Bexar County Emer Serv Dist#7	24,666	0	24,668	(100%)	(2)
Bexar County Emer Serv Dist#8	7,891	0	7,892	(100%)	(1)
Bexar County Emer Serv Dist#4	10,608	0	10,608	(100%)	0
Bexar County Emer Serv Dist#10	10,136	0	10,136	(100%)	0
Boerne ISD	179,398	0	179,400	(100%)	(2)
Bexar County Emer Serv Dist#11	9,403	0	9,404	(100%)	(1)
Bexar County Emer Serv Dist#12	6,403	0	6,404	(100%)	(1)
City of Castle Hills	20,012	0	20,012	(100%)	0
City of China Grove	1,701	0	1,700	(100%)	1
Cibolo Canyon	34,164	0	34,164	(100%)	0
Comal ISD	216,823	0	216,824	(100%)	(1)
City of Converse	45,340	0	45,340	(100%)	0
Crosswinds at South Lake SID	2,575	0	2,576	(100%)	(1)
East Central ISD	332,736	0	332,736	(100%)	0
Edgewood ISD	118,370	1,847	118,372	(100%)	(2)
City of Elmendorf	3,804	0	3,804	(100%)	0
City of Fair Oaks Ranch	21,146	0	21,144	(100%)	2
Floresville ISD	145	0	140	(97%)	5
City of Grey Forest	284	0	284	(100%)	0
Harlandale ISD	170,089	0	170,088	(100%)	1
City of Helotes	21,406	0	21,404	(100%)	2
Hill Country Village	2,930	0	2,928	(100%)	2
Town of Hollywood Park	15,924	0	15,924	(100%)	0
Judson ISD	818,172	0	818,172	(100%)	0
City of Kirby	15,003	0	15,004	(100%)	(1)
City of Leon Valley	28,825	0	28,824	(100%)	1
City of Live Oak	34,495	0	34,496	(100%)	(1)
City of Lytle	24	0	24	(100%)	0
Medina Valley ISD	137,437	0	137,436	(100%)	1
Northeast ISD	2,829,168	0	2,829,168	(100%)	0
Northside ISD	4,184,495	0	4,184,496	(100%)	(1)
City of Olmos Park	16,184	0	16,184	(100%)	0
City of San Antonio	3,595,999	0	3,596,000	(100%)	(1)
San Antonio ISD	1,700,303	0	1,700,304	(100%)	(1)
San Antonio MUD #1	1,512	0	1,512	(100%)	0
San Antonio River Authority	195,772	0	195,772	(100%)	0
City of Sandy Oaks	2,481	0	2,480	(100%)	1
City of Schertz	14,034	0	14,036	(100%)	(2)

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
Schertz-Cibolo-Univ City ISD	77,614	0	77,616	(100%)	(2)
City of Selma	9,025	0	9,024	(100%)	1
City of Shavano Park	20,697	0	20,696	(100%)	1
City of Somerset	4,253	0	4,252	(100%)	1
Somerset ISD	34,472	0	34,472	(100%)	0
South San Antonio ISD	156,291	0	156,292	(100%)	(1)
Southside ISD	128,105	0	128,104	(100%)	1
Southwest ISD	372,689	(11)	372,677	(100%)	12
City of St. Hedwig	5,103	0	5,104	(100%)	(1)
City of Terrell Hills	31,069	0	31,068	(100%)	1
Universal City	47,726	0	47,728	(100%)	(2)
University Health System	2,956,351	0	2,956,352	(100%)	(1)
Westside 211 SID	6,474	0	6,472	(100%)	2
City of Windcrest	16,586	0	16,588	(100%)	(2)
Stolte Ranch SID	307	0	308	(100%)	(1)
Tally Road SID	189	0	188	(99%)	1
Westpoint SID	3,946	0	3,944	(100%)	2
Redbird Ranch	1,654	0	1,652	(100%)	2
Bexar County Emer Serv Dist#9	1,630	0	1,632	(100%)	(2)
Tres Laurels SID	47	0	48	(102%)	(1)
Landon Ridge SID	378	0	380	(101%)	(2)
Lemon Creek SID	142	0	140	(99%)	2
Briggs Ranch SID	189	0	188	(99%)	1
<b>TOTAL TAX UNIT LEVY</b>	<b>23,626,800</b>	<b>1,848</b>	<b>23,626,801</b>	<b>100%</b>	<b>(1)</b>
Other Revenues	20,000	0	89,559	(448%)	(69,559)
Other Revenues - Information Systems	8,000	207	3,920	(49%)	4,080
Interest Revenues	20,000	23,375	241,243	(1206%)	(221,243)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>23,582</b>	<b>334,722</b>	<b>697%</b>	<b>(286,722)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>23,674,800</b>	<b>25,430</b>	<b>23,961,523</b>	<b>101%</b>	<b>(286,723)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2023*

	<u>2023 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	0	57,038	81%	12,962
Auto Allowance	681,240	54,367	659,724	97%	21,516
Stipend	32,000	1,417	17,000	53%	15,000
Copier Costs	41,913	3,017	34,283	82%	7,630
Copier, FAX, & Printer Supplies	52,250	3,443	39,505	76%	12,745
Employee Recognition/Awards	45,000	9,507	40,488	90%	4,512
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	0	243,434	65%	131,566
General Insurance	45,000	0	45,178	100%	(178)
Map Production & Supplies	4,550	0	1,626	36%	2,924
Mileage Reimbursements	4,000	495	1,002	25%	2,998
Office Building Expense	250,000	28,104	295,784	118%	(45,784)
Offsite Storage	25,000	1,841	21,244	85%	3,756
Office Supplies	85,850	6,766	95,968	112%	(10,118)
Postage	665,000	(54,660)	673,270	101%	(8,270)
Professional Dues	26,930	118	13,668	51%	13,262
Publications	235,535	17,423	168,217	71%	67,318
Security	215,000	17,098	245,325	114%	(30,325)
Telephone	76,000	3,205	66,013	87%	9,987
Training	232,233	2,259	146,113	63%	86,120
Utilities	125,000	6,086	94,675	76%	30,325
Worker's Compensation	50,000	(50)	37,120	74%	12,880
Contingency	250,000	1,000,000	1,250,000	500%	(1,000,000)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,588,551</b>	<b>1,100,435</b>	<b>4,246,673</b>	<b>118%</b>	<b>(658,122)</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	5,401	360%	(3,901)
Information Services	500	0	1,234	247%	(734)
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	20,000	0	2,744	14%	17,256
Residential	25,000	0	28,064	112%	(3,064)
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
<b>EQUIPMENT:</b>					
Information Services	92,000	2,882	136,933	149%	(44,933)
CAMA Hardware	10,000	0	10,781	108%	(781)
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>157,500</b>	<b>2,882</b>	<b>185,157</b>	<b>118%</b>	<b>(27,657)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2023*

	<u>2023 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	11,045,477	889,472	10,336,424	94%	709,053
Salaries, Overtime	128,000	183	205,188	160%	(77,188)
Retirement	1,944,305	159,547	1,900,487	98%	43,818
Payroll Taxes	30,133	13	5,720	19%	24,413
Group Medical Insurance	1,884,701	112,034	1,236,111	66%	648,590
Life Insurance	69,388	4,426	46,603	67%	22,785
Medicare Taxes	172,513	13,977	160,590	93%	11,923
TCDRS Retiree COLA	275,000	275,000	275,000	100%	0
Sick Leave Buy Back Fund	50,000	4,646	57,909	116%	(7,909)
Departure Contingency	70,000	35,667	55,132	79%	14,868
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>15,669,517</b>	<b>1,494,964</b>	<b>14,279,163</b>	<b>91%</b>	<b>1,390,354</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	40,000	0	27,050	68%	12,950
Accounting & Auditing	50,000	616	49,510	99%	490
Legal Services	1,100,000	178,067	1,380,658	126%	(280,658)
Consulting Studies	40,000	6,804	23,882	60%	16,118
Taxpayer Liasion Officer	25,000	2,117	28,758	115%	(3,758)
Contract Services Contingency	105,800	24	55,260	52%	50,540
Temporary Services	138,000	3,345	119,585	87%	18,415
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,536,800</b>	<b>190,972</b>	<b>1,713,103</b>	<b>111%</b>	<b>(176,303)</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	67,800	1,095	51,729	76%	16,071
Software Maintenance	400,800	59	374,713	93%	26,087
Hardware Maintenance	58,800	1,087	53,897	92%	4,903
IS Supplies	30,000	6,144	50,213	167%	(20,213)
IS Services	35,600	504	23,601	66%	11,999
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>593,000</b>	<b>8,889</b>	<b>554,152</b>	<b>93%</b>	<b>38,848</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	3,397	1%	236,603
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	181,007	6,461	192,561	106%	(11,554)
Server Infrastructure Upgrade	100,000	100,000	100,000	100%	0
Technology Improvements	200,000	70,341	176,335	88%	23,665
CAMA Software	483,000	891	494,351	102%	(11,351)
CAMA Enhancements	150,000	0	150,000	100%	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,364,007</b>	<b>177,692</b>	<b>1,116,645</b>	<b>82%</b>	<b>247,363</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	2,944	74%	1,056
Chief Appraiser Expense	8,000	709	8,074	101%	(74)
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>709</b>	<b>11,018</b>	<b>92%</b>	<b>982</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	52,158	854,600	142%	(254,600)
Training	6,925	(2,800)	2,650	38%	4,275
Postage	80,000	9,240	203,564	254%	(123,564)
Legal Services	65,000	300	10,800	17%	54,200
Contingency	1,500	0	0	0	1,500
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>58,897</b>	<b>1,071,614</b>	<b>142%</b>	<b>(318,189)</b>
<b>TOTAL EXPENDITURES</b>	<b>23,674,800</b>	<b>3,035,440</b>	<b>23,177,524</b>	<b>98%</b>	<b>497,276</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>3,010,010</b>	<b>(783,999)</b>	<b>0</b>	<b>783,999</b>

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

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 3,323,000.00
31-Dec	Funds added		200,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>200,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 3,523,000.00</b>

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Funds added		\$ 500,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>-</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 500,000.00</b>

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 100,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>-</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 100,000.00</b>

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 500,000.00
31-Dec	Funds added		\$ 200,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>200,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 700,000.00</b>

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 900,000.00
31-Dec	Funds added		100,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>100,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 1,000,000.00</b>

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 354,999.00
31-Dec	Retiree Cola		(242,344.84)
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>(242,344.84)</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 112,654.16</b>

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 175,000.00
31-Dec	Funds added		100,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>100,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 275,000.00</b>

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

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

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

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

**BEXAR APPRAISAL DISTRICT**  
**Comparison of Current Year**  
**Prior Year-Income Statement**  
**For the Twelve Months Ending 12/31/2023**

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,515,376	\$1,515,388	\$1,228,472	\$12	\$0
City of Alamo Heights	36,787	36,788	32,742	0	0
Alamo Heights ISD	434,402	434,400	389,965	0	0
City of Balcones Heights	9,025	9,024	7,650	0	0
Bexar County	2,580,566	2,580,568	2,246,853	0	0
Bexar County Emer Serv Dist#1	7,608	7,608	5,478	0	0
Bexar County Emer Serv Dist#2	59,941	59,940	49,987	0	0
Bexar County Emer Serv Dist#3	32,652	32,652	27,962	0	0
Bexar County Emer Serv Dist#5	13,869	13,868	8,815	0	0
Bexar County Emer Serv Dist#6	6,545	6,544	5,194	0	0
Bexar County Flood	225,234	225,236	195,707	0	0
Bexar County Emer Serv Dist#7	24,666	24,668	19,209	0	0
Bexar County Emer Serv Dist#8	7,891	7,892	6,302	0	0
Bexar County Emer Serv Dist#4	10,608	10,608	8,958	0	0
Bexar County Emer Serv Dist#10	10,136	10,136	7,260	0	0
Boerne ISD	179,398	179,400	154,148	0	0
Bexar County Emer Serv Dist#11	9,403	9,404	7,122	0	0
Bexar County Emer Serv Dist#12	6,403	6,404	4,446	0	0
City of Castle Hills	20,012	20,012	17,898	0	0
City of China Grove	1,701	1,700	1,422	0	0
Cibolo Canyon	34,164	34,164	27,294	0	0
Comal ISD	216,823	216,824	184,666	0	0
City of Converse	45,340	45,340	39,692	0	0
Crosswinds at South Lake SID	2,575	2,576	1,296	0	0
East Central ISD	332,736	332,736	249,515	0	0
Edgewood ISD	118,370	118,372	99,701	1,847	0
City of Elmendorf	3,804	3,804	3,068	0	0
City of Fair Oaks Ranch	21,146	21,144	19,703	0	0
Floresville ISD	145	140	119	0	0
City of Grey Forest	284	284	238	0	0
Harlandale ISD	170,089	170,088	136,003	0	0
City of Helotes	21,406	21,404	19,362	0	0
Hill Country Village	2,930	2,928	2,544	0	0
Town of Hollywood Park	15,924	15,924	13,550	0	0
Judson ISD	818,172	818,172	681,160	0	0
City of Kirby	15,003	15,004	12,919	0	0
City of Leon Valley	28,825	28,824	26,246	0	0
City of Live Oak	34,495	34,496	28,460	0	0
City of Lytle	24	24	26	0	0
Medina Valley ISD	137,437	137,436	86,950	0	0
Northeast ISD	2,829,168	2,829,168	2,519,324	0	0
Northside ISD	4,184,495	4,184,496	3,675,984	0	0
City of Olmos Park	16,184	16,184	13,524	0	0
City of San Antonio	3,595,999	3,596,000	3,131,553	0	0
San Antonio ISD	1,700,303	1,700,304	1,462,713	0	0
San Antonio MUD #1	1,512	1,512	1,470	0	0

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Twelve Months Ending 12/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
San Antonio River Authority	195,772	195,772	161,986	0	0
City of Sandy Oaks	2,481	2,480	2,282	0	0
City of Schertz	14,034	14,036	11,494	0	0
Schertz-Cibolo-Univ City ISD	77,614	77,616	60,790	0	0
City of Selma	9,025	9,024	7,470	0	0
City of Shavano Park	20,697	20,696	17,552	0	0
City of Somerset	4,253	4,252	3,568	0	0
Somerset ISD	34,472	34,472	39,924	0	0
South San Antonio ISD	156,291	156,292	131,001	0	0
Southside ISD	128,105	128,104	104,662	0	0
Southwest ISD	372,689	372,677	272,543	(11)	0
City of St. Hedwig	5,103	5,104	3,804	0	0
City of Terrell Hills	31,069	31,068	26,304	0	0
Universal City	47,726	47,728	42,524	0	0
University Health System	2,956,351	2,956,352	2,421,211	0	0
Westside 211 SID	6,474	6,472	3,948	0	0
City of Windcrest	16,586	16,588	15,158	0	0
Clear Water Creek SID	0	0	8	0	0
Gates SID	0	0	10	0	0
Stolte Ranch SID	307	308	190	0	0
Tally Road SID	189	188	58	0	0
Westpoint SID	3,946	3,944	814	0	0
Redbird Ranch	1,654	1,652	296	0	0
Bexar County Emer Serv Dist#9	1,630	1,632	0	0	0
Tres Laurels SID	47	48	0	0	0
Landon Ridge SID	378	380	0	0	0
Lemon Creek SID	142	140	0	0	0
Briggs Ranch SID	189	188	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>23,626,800</b>	<b>23,626,801</b>	<b>20,190,267</b>	<b>1,848</b>	<b>0</b>
Other Revenues	20,000	89,559	90,865	0	412
Other Revenues - Information Systems	8,000	3,920	4,119	207	295
Interest Revenues	20,000	241,243	28,636	23,375	12,551
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>334,722</b>	<b>123,620</b>	<b>23,582</b>	<b>13,258</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>23,674,800</b>	<b>23,961,523</b>	<b>20,313,887</b>	<b>25,430</b>	<b>13,258</b>

BEXAR APPRAISAL DISTRICT  
Comparison of Current Year  
Prior Year-Income Statement  
For the Twelve Months Ending 12/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	57,038	45,362	0	1,000
Auto Allowance	681,240	659,724	620,159	54,367	52,767
Stipend	32,000	17,000	16,250	1,417	1,417
Copier Costs	41,913	34,283	36,944	3,017	2,595
Copier, FAX, & Printer Supplies	52,250	39,505	37,807	3,443	312
Employee Recognition/Awards	45,000	40,488	41,854	9,507	8,320
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	243,434	291,824	0	0
General Insurance	45,000	45,178	51,292	0	0
Map Production & Supplies	4,550	1,626	1,990	0	0
Mileage Reimbursements	4,000	1,002	169	495	0
Office Building Expense	250,000	295,784	286,482	28,104	69,964
Offsite Storage	25,000	21,244	17,119	1,841	1,508
Office Supplies	85,850	95,968	63,217	6,766	7,642
Postage	665,000	673,270	680,853	(54,660)	38,925
Professional Dues	26,930	13,668	12,487	118	1,170
Publications	235,535	168,217	135,853	17,423	10,627
Security	215,000	245,325	229,478	17,098	16,360
Telephone	76,000	66,013	83,046	3,205	15,406
Training	232,233	146,113	107,300	2,259	13,762
Utilities	125,000	94,675	108,380	6,086	6,196
Worker's Compensation	50,000	37,120	38,133	(50)	(50)
Contingency	250,000	1,250,000	922,888	1,000,000	725,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,588,551</b>	<b>4,246,673</b>	<b>3,828,888</b>	<b>1,100,435</b>	<b>972,921</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
FURNITURE:					
Executive Services	1,500	5,401	1,683	0	0
Information Services	500	1,234	0	0	0
Geographic Info. Systems	500	0	6,890	0	0
Customer Info & Assist	20,000	2,744	11,412	0	0
Residential	25,000	28,064	49,463	0	0
Commercial	3,500	0	11,231	0	0
Personal Property	4,500	0	0	0	0
EQUIPMENT:					
Information Services	92,000	136,933	134,064	2,882	17,424
CAMA Hardware	10,000	10,781	1,009	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>157,500</b>	<b>185,157</b>	<b>215,754</b>	<b>2,882</b>	<b>17,424</b>

**BEXAR APPRAISAL DISTRICT**  
**Comparison of Current Year**  
**Prior Year-Income Statement**  
**For the Twelve Months Ending 12/31/2023**

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	11,045,477	10,336,424	8,806,246	889,472	735,648
Salaries, Overtime	128,000	205,188	150,799	183	494
Retirement	1,944,305	1,900,487	1,584,725	159,547	132,691
Payroll Taxes	30,133	5,720	(2,457)	13	32
Group Medical Insurance	1,884,701	1,236,111	1,204,613	112,034	108,916
Life Insurance	69,388	46,603	54,640	4,426	4,727
Medicare Taxes	172,513	160,590	137,205	13,977	11,597
TCDRS Retiree COLA	275,000	275,000	0	275,000	0
Sick Leave Buy Back Fund	50,000	57,909	66,809	4,646	4,104
Departure Contingency	70,000	55,132	57,191	35,667	25,287
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>15,669,517</b>	<b>14,279,163</b>	<b>12,059,771</b>	<b>1,494,964</b>	<b>1,023,496</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	28,400	28,400	0	0
Valuation Telecommunications Accounts	40,000	27,050	27,050	0	13,525
Accounting & Auditing	50,000	49,510	42,745	616	810
Legal Services	1,100,000	1,380,658	1,060,065	178,067	156,492
Consulting Studies	40,000	23,882	57,422	6,804	294
Taxpayer Liasion Officer	25,000	28,758	21,914	2,117	1,882
Contract Services Contingency	105,800	55,260	12,528	24	800
Temporary Services	138,000	119,585	167,618	3,345	0
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,536,800</b>	<b>1,713,103</b>	<b>1,417,743</b>	<b>190,972</b>	<b>173,803</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	67,800	51,729	26,597	1,095	1,139
Software Maintenance	400,800	374,713	308,787	59	16,228
Hardware Maintenance	58,800	53,897	35,884	1,087	0
IS Supplies	30,000	50,213	50,202	6,144	1,350
IS Services	35,600	23,601	18,981	504	1,134
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>593,000</b>	<b>554,152</b>	<b>440,450</b>	<b>8,889</b>	<b>19,851</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	3,397	307,000	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	181,007	192,561	161,396	6,461	1,520
Server Infrastructure Upgrade	100,000	100,000	0	100,000	0
Technology Improvements	200,000	176,335	96,170	70,341	0
CAMA Software	483,000	494,351	472,242	891	0
CAMA Enhancements	150,000	150,000	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,364,007</b>	<b>1,116,645</b>	<b>1,036,809</b>	<b>177,692</b>	<b>1,520</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	2,944	1,421	0	0
Chief Appraiser Expense	8,000	8,074	7,041	709	783
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>11,018</b>	<b>8,463</b>	<b>709</b>	<b>783</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Twelve Months Ending 12/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	854,600	624,288	52,158	30,130
Training	6,925	2,650	995	(2,800)	0
Postage	80,000	203,564	176,234	9,240	13,596
Legal Services	65,000	10,800	19,131	300	2,550
Contingency	1,500	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>1,071,614</b>	<b>820,648</b>	<b>58,897</b>	<b>46,276</b>
<b>TOTAL EXPENDITURES</b>	<b>23,674,800</b>	<b>23,177,524</b>	<b>19,828,524</b>	<b>3,035,440</b>	<b>2,256,073</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(783,999)</b>	<b>(485,363)</b>	<b>3,010,010</b>	<b>2,242,815</b>

**STAFF SUMMARY SHEET**

**ISSUE:** Additional Reports

The board of directors will receive the following reports:

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

## 2024 Community Outreach Report – February 1 through March 31

**Date:** March 20, 2024

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

**From:** Jennifer Rodriguez, Communications Director

Date	Program	Presenter	Topic
02/05/24	San Antonio Oasis	Veronica Camacho & Jennifer Rodriguez	Understanding Your Property Appraisal  General appraisal, exemption and protest information
02/23/24	Business Personal Property Rendition Information & Assistance Sessions (Virtual)	Genaro Aranda, Isbet Ramos-Barrea, Veronica Alvarez, Omar Cornejo, Dylon Gomez, Jay Morales, Yuan Rivera, Linda Rodriguez, Richard Rodriguez, & Eli Villanueva	Information & assistance completing renditions
02/24/24	City of San Antonio Property Tax Help Session – Harris Middle School	Leo Herrera, Gloria Ramirez & Jennifer Rodriguez	Resource table - General appraisal, exemption and protest information
02/27/24	Habitat for Humanity	Marquesa Esparza (Attended Remotely)	Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish)
03/02/24	Pilgrim Mortgage	Davette Balcazar & Jennifer Rodriguez	Understanding Your Property Appraisal  General appraisal, exemption and protest information

03/04/24	City of San Antonio Property Tax Help Session – Virtual	Jennifer Rodriguez	General appraisal, exemption and protest information
03/20/24	City of San Antonio Property Tax Help Session – PreK for SA East	Katherine Gonzales, Jennifer Rodriguez & Kimberly Shipe	Resource table - General appraisal, exemption and protest information
03/21/24	Representative Ray Lopez Property Tax Townhall	Virginia De La O, Alexandra Martinez, Jennifer Rodriguez, & Rogelio Sandoval	General appraisal, exemption and protest information
03/22/24	Business Personal Property Rendition Information & Assistance Sessions (Virtual)	Veronica Alvarez, Andrea Lopez, Jay Morales, Amy Perez, Gabriela Reyes, Linda Rodriguez, Maribel Sena-Rodriguez, Richard Rodriguez, Kimberly Shaner, Eli Villanueva & Teresa Van Voorhis	Information & assistance completing renditions
03/25/24	Denver Heights Neighborhood Association	Jennifer Rodriguez, & Rogelio Sandoval	General appraisal, exemption and protest information
03/30/24	City of San Antonio Property Tax Help Session – Regan High School	Marquesa Esparza, Leo Herrera, Jennifer Rodriguez & Abraham Trevino	Resource table - General appraisal, exemption and protest information

## Jimmy L. Saiz

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**From:** Tax Payer. Liaison  
**Sent:** Tuesday, March 12, 2024 11:25 AM  
**To:** Jimmy L. Saiz  
**Subject:** FW: TPL Reports Calendar  
**Attachments:** complaints.xlsx

Good morning Jimmy,  
Here is my report for the month of January.

Sincerely,



Bexar Appraisal District  
L. Chris White  
TaxPayer Liason Officer  
Office: 210-242-2510  
Fax: 210-242-2454



FIND US ON  

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**From:** Tax Payer. Liaison <badtpl@bcad.org>  
**Sent:** Tuesday, March 12, 2024 10:47 AM  
**To:** Tax Payer. Liaison <badtpl@bcad.org>  
**Subject:** TPL Reports Calendar

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### TPL Reports Calendar

Thursday, December 28, 2023 – Wednesday, January 31, 2024

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

(Adjusted for Daylight Saving Time)

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#### December 2023

Su Mo Tu We Th Fr Sa

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#### January 2024

Su Mo Tu We Th Fr Sa

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

7 8 9 10 11 12 13  
14 15 16 17 18 19 20  
21 22 23 24 25 26 27  
 28 29 30 31

## 2023

No Events

## 2024

- ▲ [Ruben Delgado PID: 337052, 158683, 158092, 157240, 396423](#) Thu, Jan 4 to Fri, Jan 5 9:00 AM – 10:30 AM
- ▲ [Rainbow USA INC PID: 1299937](#) Thu, Jan 4 to Fri, Jan 5 9:30 AM – 11:00 AM

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- ▲ [Christa Lenk PID: 505383](#) Mon, Jan 8 8:30 AM – 10:00 AM

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- ▲ [Kayla Elliott PID: 359066, 1299937](#) Thu, Jan 11 to Tue, Jan 23 8:00 AM – 4:30 PM

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- ▲ [Ester Gusman PID: 606310](#) Mon, Jan 15 to Mon, Jan 22 2:00 PM – 10:00 AM

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- ▲ [Lisa Aguilien PID: 508300](#) Thu, Jan 18 8:00 AM – 3:00 PM

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- ▲ [Kayla Elliott PID: 359066](#) Fri, Jan 19 10:00 AM – 1:00 PM
- ▲ [Robert Collins: PID: 1229332](#) 12:00 PM – 12:30 PM

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- ▲ [Hugo Guerra PID: 424582](#) Tue, Jan 23 11:00 AM – 12:30 PM
- ▲ [Reynaldo Garza PID: 710979](#) 2:30 PM – 4:00 PM
- ▲ [Steve Chandler PID: 354715, 354776](#) Tue, Jan 23 to Wed, Jan 24 5:00 PM – 3:00 PM

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- ▲ [Linan Delia PID: 466119](#) Wed, Jan 24 10:00 AM – 12:30 PM

## Details

### Thursday, January 4, 2024

- ▲ **Time** 1/4/2024 9:00 AM – 1/5/2024 10:30 AM
- ▲ **Subject** Ruben Delgado PID: 337052, 158683, 158092, 157240, 396423  
 REQUEST TYPE: COMPLAINT  
 I had open heart surgery on 8/2/23 and is supposed to not be under

any stress for six weeks and would like to reschedule for a later date. This was explained in a letter sent to the previous ARB Chair and I when I called in I was to it was a no show. I would like to have a hearing.

**ACTION TAKEN:**

When I received the call, I listened to the taxpayer and I explained what I was going to do. I brought this to the ARB Chair explaining the request of the taxpayer and his reason for not being able to attend and that he sent the reason to the past ARB Chair.

**OUTCOME:**

The ARB granted a reschedule and the taxpayer was very satisfied.

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▲ **Time** 1/4/2024 9:30 AM – 1/5/2024 11:00 AM

**Subject** Rainbow USA INC PID: 1299937

REQUEST TYPE; COMPLAINT

I provided an affidavit for 9/6/23 hearing. The AOA provided was considered outdated so the appeal was denied. Not only was this a type error, but I had been the AOA for this property since the company opened and was never removed. I was not notified of this and was able to provide a current AOA. I would like to get a hearing.

**ACTION TAKEN:**

I listened to the taxpayer. I then talked to the ARB Chair and explained the circumstance of the issue,

**OUTCOME:**

The ARB Chair granted the hearing and the taxpayer was satisfied.

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**Monday, January 8, 2024**

▲ **Time** 8:30 AM – 10:00 AM

**Subject** Christa Lenk PID: 505383

REQUEST TYPE: COMPLAINT

I think the hearing was unfair. I gave all of my evidence for my hearing and some pictures were not shown. The Appraiser was scrolling too fast and the ARB team tried to rush me.

**ACTION TAKEN:**

I listened to the Taxpayer. I listened to the audio. I spoke with the ARB Chair as well as the BCAD Appraiser

**OUTCOME:**

I wrote a letter to the taxpayer explain the action I had taken which was: The ARB Chair spoke with the panel that had the hearing and told them not to rush the taxpayer, to listen to them. I also spoke with the Appraiser's supervisor.

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**Thursday, January 11, 2024**

▲ **Time** 1/11/2024 8:00 AM – 1/23/2024 4:30 PM

**Subject** Kayla Elliott PID: 359066, 1299937

REQUEST TYPE: COMPLAINT:

My explanation for re-opening the protest taxes at address, 8472 Indian Hills Ln is due to an error at Bexar County Appraisal District that had the previous owner listed as the current owner instead of my information and my husband's information. This resulted in us not

reaching an appraisal notice or having abilities to protest.

**ACTION TAKEN:**

After receiving this email, I called the taxpayer. I then sent her the correct form to fill out. Once received, I gave a copy to the ARB Chair to have re-opened. He granted the hearing. I then went to residential department and explained the situation to the director. He reviewed the file and he received a call for the taxpayer and the issue was corrected.

**OUTCOME:**

The taxpayer was satisfied.

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**Monday, January 15, 2024**

▲ **Time** 1/15/2024 2:00 PM – 1/22/2024 10:00 AM

**Subject** Ester Gusman PID: 606310

REQUEST TYPE: COMPLAINT

My client, Ester M. Gusman, has been living in her homestead since April; 26, 2006 along with her husband, Roberto when she and her husband purchased her homestead property. Her husband, Roberto Gusman, passed away on May 20, 2022. The Bexar County Appraisal District is contesting my client's homestead rights to her homestead where she lived since April 26, 2006. Enclosed is my client's Texas Driver's License. My client is a widow and she is over 65 years of age. She remains living in her homestead and has no intent to leave until such time as she passes.

**ACTION TAKEN:**

I read the email and I brought this to the attention of the Information Management with the evidence provided.

**OUTCOME:**

Information Management sent a letter with the form for the taxpayer to fill out and to be return . The form was filled out and returned to Bexar Appraisal District and the corrections were made and the taxpayer was satisfied.

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**Thursday, January 18, 2024**

▲ **Time** 8:00 AM – 3:00 PM

**Subject** Lisa Aguillen PID: 508300

REQUEST TYPE: COMPLAINT

This is the second time that I am filing a complaint to request another hearing. The first time I was denied because I didn't submit evidence from the doctor: I'm going through 6 very aggressive chemo therapies and 20 rounds of radiation so I haven't been in any shape and in poor health and not able to work on this. I've been bed ridden of the time.

**ACTION TAKEN:**

I listened to the taxpayer and I asked her to send me a letter from the doctor. She emailed me a copy of her reason for the reason not being able to attend her hearing. I spoke with the ARB Chair and gave him the a copy of the medical report.

**OUTCOME:**

The ARB Chair granted the request and the taxpayer got another hearing.

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Friday, January 19, 2024



**Time** 10:00 AM – 1:00 PM

**Subject** Kayla Elliott PID: 359066

REQUEST TYPE: COMPLAINT

We didn't get the Appraisal Notice because there was an error at BCAD. They had the previous owner, Kathryn Adam's information listed as the current owner instead of my information and my husband's information, Kayla and Craig Elliott, thus resulting in us not receiving an appraisal notice or having abilities to protest. Main reason was to merge my two properties.

**ACTION TAKEN:**

After listening to the taxpayer, I sent her Chair review to the ARB Chair for his decision. I also spoke with the Residential Director who spoke with her about the process of merging her properties.

**OUTCOME:**

The residential director handled the issue and the customer was very satisfied.



**Time** 12:00 PM – 12:30 PM

**Subject** Robert Collins: PID: 1229332

REQUEST TYPE: COMPLAINT

At the end of my ARB hearing, I was surprised that they did not come anywhere close to my property value after presenting such strong evidence. I wondered if they had even included the hail damage deduction, after asking, the gentleman said, "take a picture of that sign on the wall and if you have any complaints, call that phone number".

As instructed from the ARB Panel Chair, the next day I called the number and explain to the BCAD/ARB staff contact that my property was still way overvalued. She told me that I could apply for arbitration but understood that I should apply for Limited Binding Arbitration from what I later learned should have been Binding Arbitration. To add to the confusion, I was told that I would just have to wait for the certified letter to arrive before applying for it. She said to call her back after receiving the letter. I understood that she was sending me a letter instructing me on how to apply for arbitration and have come to learn that she was in hindsight referencing the ARB ruling. It was unclear and looking back I realize I was now waiting for a letter that never came. After some time had passed I called her back and told her I never received the letter from her. She then explained to me that the letter was not coming from her but rather certified letter that would have come from the ARB hearing as a final ruling. I told her yes I got that already. She asked me how long it has been since I received that letter. She then told me that it's beyond the allowed time to file, but that I can go ahead and file anyway and I might still be able to get an arbitrator to help me. She told me the forms that I need to fill out and to send a check in with the application.

I did everything she told me as quickly as I could, and had it mailed out within 24 hours. I later got a call from the Texas comptroller office telling me that I was assigned in arbitrator. Once the arbitration process started, I was told that I filed for the wrong arbitration and

that I also didn't file that one correctly and that the case is being dismissed and I would lose my \$550. I am hoping you will take all this into consideration, and grant me the correct arbitration that I was originally looking for in as much as I have acted in good faith and now understand that the Limited Binding Arbitration was not necessary but was considered timely filed. I am not asking for a refund of that fee and am enclosing with the help of Property Tax Consultant the following:

The Cashier's check in the amount of \$ 1,050

The ARB ruling

Request for Binding Arbitration

Appointment of Agent for Binding Arbitration

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**Tuesday, January 23, 2024**



**Time** 11:00 AM – 12:30 PM

**Subject** Hugo Guerra PID: 424582

REQUEST TYPE: COMPLAINT

The panel chair was very rude. She talked down to me, she didn't listen to me. This was my first time at a hearing and I didn't understand the process.

**ACTION TAKEN:**

I listened to his complaint, I listened to the audio and found that his story was credible. I talked with the chair.

**OUTCOME:**

The ARB Chair gave him another hearing.



**Time** 2:30 PM – 4:00 PM

**Subject** Reynaldo Garza PID: 710979

REQUEST TYPE: COMPLAINT

I sent to BCAD my evidence. I never received information about my hearing date. My information was sent to another LLC. I never received an evidence packet. I did check the box asking for an evidence packet. This has happened several times.

**ACTION TAKEN:**

I listened to the taxpayer. I also passed the concerns over to the Information Management

**OUTCOME:**

The correction was made and the evidence packet was emailed to the taxpayer as well as a new hearing date.



**Time** 1/23/2024 5:00 PM – 1/24/2024 3:00 PM

**Subject** Steve Chandler PID: 354715, 354776

REQUEST TYPE: COMPLAINT

I had a hard time trying to schedule a hearing. I didn't hear from anyone since May when I submitted a request for protest. Then, less than 2 weeks before my hearing I received notice. I'm not satisfied with this process it is not fair for the taxpayer.

**ACTION TAKEN:**

I called and listened to the taxpayer's complaint. I then spoke with the ARB Chair about the issue and I presented the ARB Chair with the Chair's review from the taxpayer.

**OUTCOME:**

The ARB Chair decided to grant the taxpayer a hearing based off the information received.

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**Wednesday, January 24, 2024**



**Time** 10:00 AM – 12:30 PM

**Subject** Linan Delia PID: 466119

REQUEST TPYE: COMPLAINT

I did not like my last hearing. The appraiser would not lower the land price. I want the land lowered.

**ACTION TAKEN:**

I listened to the taxpayer. I spoke with resident management. I passed the complaint to him and he said that he would speak with her. I called her and I asked her to call him before her hearing that afternoon.

**OUTCOME:**

She called and spoke with a supervisor and her issue was settled.

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Bexar Appraisal District  
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TaxPayer Liason Officer  
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FIND US ON



**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn