



M/G-98-2024-25889*

**BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA**

DATE OF MEETING: May 14, 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 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. Dr. Ralph Barksdale will be sworn in for the remaining 2024 term. (Jennifer Rodriguez, Director of Communications)
- C. Public Comments Period (Jimmy Saiz, Executive Assistant)

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

ACTION ITEMS

- D. Preliminary 2025 Operating Budget (Crystal Khantharoth, Finance Director)

The board of directors may discuss and/or vote to approve the preliminary 2025 operating budget for submission to the taxing units. In accordance with Section

6.06 of the Texas Property Tax Code, final approval of the 2025 operating budget will take place before September 15th.

E. Election Results (Jimmy Saiz, Executive Assistant)

The board of directors will discuss and canvass the election results from the May 4th Election for Place 1 with a certificate of election.

F. June 15th Runoff Election Expenditure (Jimmy Saiz, Executive Assistant)

The board of directors will discuss and/or vote to authorize the expenditure for a runoff election on June 15th 2024.

G. June 15th Runoff Election Order (Jimmy Saiz, Executive Assistant)

The board of directors will approve the Order of Election for the June 15th runoff election.

EXECUTIVE SESSION

H. Adjourn to Executive Session (Rogelio Sandoval, Chief Appraiser)

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

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

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

REPORTS

I. Chief Appraiser's Report

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

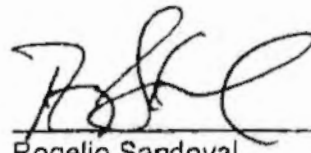
1. Financial Condition (Crystal Khantharoth, Director of Finance)
 - a. Funds investment report for January, 2024
 - b. Statement of revenues and expenses as of January 31, 2024
 - c. Designated cash funds report as of January 31, 2024
2. Appraisal Records (Tommy Allison, Assistant Chief Appraiser)
 - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2024 appraisal roll.

J. Additional Reports

The board of directors will receive the following reports:

Community Outreach (Jennifer Rodriguez, Director of Communications)

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

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BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
MAY 14, 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: Swearing in of Dr. Ralph Barksdale

Dr. Ralph Barksdale will be sworn into office for the remaining 2024 term.

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 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: Preliminary 2025 Operating Budget

The board of directors may discuss and/or vote to approve the preliminary 2025 operating budget for submission to the tax units. In accordance with Section 6.06 of the Texas Property Tax Code, final approval of the 2025 operating budget will take place before September 15th.

Bexar Appraisal District 2025 Budget Information and Highlights

The attached budget details the plan for district spending for appraisal year 2025. Not only is the budget a spending plan, but it is also a values statement for what the organization sees as most important. This district holds service to the public as the pinnacle of its mission, and the staff of this office is the reason that we are able to perform this function at the highest levels. Employee costs are the highest percentage of the budget but the staff of the district is second to none when it comes to their dedication to serving the public at large and the taxing units of Bexar County. It takes a committed staff to serve the public in the way that they have become accustomed and our staff receives accolades routinely for their assistance, courtesy, and knowledge. Operationally, this budget also accounts for additional costs required by legislation, costs to maintain a growing parcel inventory, growing appeals load, and potential costs from a more demanding litigation load. **The 2025 budget request contemplates spending \$28,175,700 which is an increase of \$2,274,500 (8.78%) from 2024.** While this is an increase over the 2024 budget, the additional funding is necessary to process our growing workload and includes the costs of unfunded legislative mandates. The information below summarizes the changes from 2024 and highlights the differences for your consideration:

Operating Expenses - (13.92% of the total budget amount)

In the operating expenses category, the increase in auto allowance accounts for a few new positions and reclassification of a few positions that receive less than the full auto allowance received by appraisal staff. The largest deviation in cost comes from the fact that we no longer are required to send "Truth In Taxation" postcards that were required in the past. After accounting for additional ancillary changes in this category, the total of this category of expenditure is projected to decrease by \$97,374.

Capital Expenses – (0.68% of the total budget amount)

The Capital Expenses category shows a net increase in the 2025 budget. The Furniture line item and CAMA hardware are increased for replacing some iPads and laser measuring devices used in the field. The Furniture line item is being increased to account for replacing broken items or new furniture as necessary. This category of expenses is being increased by a total of \$27,000 for 2025.

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

The district owns its current facility and therefore, has incurred no debt. This category remains at \$0 for 2025.

Employee Expenses – (63.72% of the total budget amount)

This category of expense is increasing in the budget request over 2024 by an amount of \$737,222.

Staffing Level

Public contact has been at all-time highs with phone calls and email correspondence growing tremendously in the past few years and that trend is expected to continue. For the past few years, we added positions to the staff count to assist in dealing with the growth that we have experienced in all aspects of the organization. We have found that there is a need for a few targeted positions in this year's budget that are directly attributable to growth. We are requesting the addition of 6 new positions in total for 2025 - 3 clerical positions, 2 appraiser positions, and 1 supervisor. These positions are necessary to handle the growth in public contact and re-apportion customer service staff. We believe that the addition of these positions will improve the efficiency and operation of the district while serving the public in the manner in which they have become accustomed.

Staff Salaries

Each year in history, we have adjusted the salary grid by 1% which had been helpful in keeping up with inflation and competition. Unfortunately, adjusting the grid by that amount has proven to be insufficient to keep up with these factors in recent years and the proposed budget accounts for an adjustment of the compensation grid by 2%. This results in our beginning minimum wage for 2025 to be \$18.45 per hour which is consistent with many of the entities in the county. It is our intention that over time, these annual adjustments will lessen the need to make significant increases in staff salaries in a single year.

Merit Increases

We have always maintained a merit-based performance increase system by which employees are compensated based upon their contribution to the district's mission. This budget also provides for merit increases for those staff members who qualify based upon their performance.

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

Overall, personnel costs remain close to two-thirds of the total budget amount and is calculated at 63.72% of the total budget for 2025.

Contract Services – (9.76% of the total budget amount)

The Contract Services category of the budget is increasing significantly for 2025, nearly doubling previous years' costs. Due to legislation that was passed late in a special session in 2023, the legislature changed the makeup of the CAD board of directors by adding three members popularly elected beginning in 2024. The appraisal district is required to pay for the election, however, the legislature did not allocate state funds to compensate districts for this expense. This unfunded mandate has required that the district add a new line item to account for the cost moving forward. Executive management sees it as prudent to establish a prorated amount for the election annually and place the money in reserves so that the cost is covered when the election takes place. This methodology stabilizes the budget over time.

In addition to the cost of elections, the district has experienced higher litigation costs as we have seen a 30% increase in lawsuits for 2023 and the settlement of these cases is protracted over several years. Our legal team has also been notified that outside counsel is raising their hourly rates which adds to the cost of resolving cases.

The total budgeted amount for this category of expenses is increasing by a total of \$1,215,500.

Information Systems Expenses – (2.32% of the total budget amount)

The Information Systems category of expenses is planned to increase by \$16,925 to account for software licensing renewals, new equipment leases, and ongoing hardware maintenance costs. The increase includes multi-year discounts for software renewals that will be incurred this year but will cover multi-year terms before subsequent renewal. We have also adjusted the Services line item to align closer with actual spending for the previous year.

Project Expenses – (5.39% of the total budget amount)

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

This category of expense was initially expected to increase significantly due to the fact that appraisal districts are now required to conduct a homestead audit to verify homesteads every 5 years. The initial cost estimates for this service

were approximately \$800,000. Thankfully, our Information Systems staff has determined a way to conduct this internally with current resources, thus avoiding a cost increase for the homestead audit.

This category of expense is expected to increase in total by \$84,745 for 2025.

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

This category of expenses remains unchanged in the budget plan for 2025.

Appraisal Review Board Expenses- (4.17% of the total budget amount)

The ARB category of expenses are expected to increase in the 2025 budget plan by a total of \$290,482. The ARB Compensation line item is increased to account for more members and to account for protest volume. One of the other increases in this category of expenses results from postage costs. ARB orders must be sent certified mail per tax code section 41.47 (d) (1) and we are seeing a higher number of these being sent. The US Postal Service has also increased their postal rates which is having an effect on the cost to send evidence, notices to appear for hearings, and associated letters notifying owners of the availability to schedule their informal meeting with staff.

Total Budget -

The total budget request for 2025 of \$28,175,700 equates to a cost per real property parcel of \$39.75 based on the 2024 real property parcel count. This cost comparison exhibits how much we do while spending wisely and containing costs. These statistics remain significantly below the operational costs of the other major metropolitan areas of the state as our contemporaries’ costs per parcel are all in excess of \$40. The anticipated cost per parcel comparison is below and demonstrates the fact that the Bexar Appraisal District continually operates much more efficiently and cost-effectively than its contemporaries in Texas.

Bexar AD Proposed 2024 Budget and Cost Per Parcel Comparison Among Top Metro Districts (by parcel count)			
District	Real Parcels	Annual Budget	Cost per Parcel
Harris	1,555,085	\$117,413,324	\$75.50
Dallas	750,739	\$37,006,000	\$49.29
Bexar	708,829	\$28,175,700	\$39.75
Tarrant	706,667	\$29,248,906	\$41.39
Travis	477,631	\$29,884,516	\$62.57

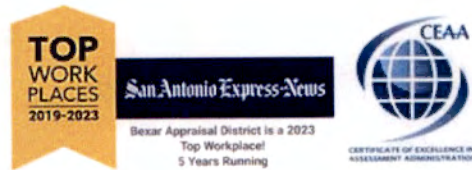
It is also worthwhile to note that the Bexar Appraisal District routinely returns unexpended funds to the taxing entities that fund our operation. While many entities such as the county and cities have multiple funding sources and revenue streams from which to draw funding, the appraisal district does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

Also, of particular interest is the cost of Bexar Appraisal District services as a percentage of the total tax levy of participating tax units. **The Bexar Appraisal District total actual cost to the entities is typically less than one half of one percent of the total tax levy in Bexar County. The proposed 2025 budget of \$28,175,700 is calculated as 0.59% of the total 2023 tax levy used to calculate each entity’s share of the district’s total cost.** By the time that the 2024 total levy is adopted, we expect the budget amount to calculate at or below one half of one percent of the total. Below details the specific statistics with regard to increases, refunds, and costs as a percentage of the total levy in Bexar County.

Year	Approved Budget	Percent Change from Previous	Dollar Change from Previous	Surplus Refunded to Tax Units	Percent of Budget Refunded	Total Tax Unit Levy for Budget Share	BAD Cost as % of Levy	Net Expenditures after Refunds	Actual Cost as % of Levy
2018	\$18,657,516	12.09%	\$2,012,651	\$2,803,501	15.03%	\$3,500,716,948	0.53%	\$15,854,015	0.45%
2019	\$18,261,544	-2.12%	(\$395,972)	\$645,997	3.54%	\$3,734,896,111	0.49%	\$17,615,547	0.47%
2020	\$18,948,050	3.76%	\$686,506	\$854,624	4.51%	\$3,998,963,398	0.47%	\$18,093,426	0.45%
2021	\$18,841,892	-0.56%	(\$106,158)	\$305,400	1.62%	\$4,156,605,757	0.45%	\$18,536,492	0.45%
2022	\$20,328,268	7.89%	\$1,486,376	\$485,363	2.39%	\$4,517,693,584	0.45%	\$19,838,521	0.44%
2023	\$23,674,800	16.46%	\$3,346,532	\$783,998	3.31%	\$4,841,688,823	0.49%	\$22,890,802	0.47%
2024	\$25,901,200	9.40%	\$2,226,400	N/A	N/A	\$4,841,688,823	0.53%	N/A	N/A
Avg percentage of budget refunded to entities:						5.42%	Avg Cost as Percent of Levy	0.49%	0.46%

*2023 surplus is unaudited at time of printing

We continue to strive to serve the citizens of Bexar County and the taxing units in an efficient, courteous, and cost-effective manner. We have been awarded international, state, and local recognition for our efforts and have achieved the designation of a "Top Workplace" for the past five years, having won the Top Workplace in the 'mid-sized' company category in 2020. These accolades prove that the Bexar Appraisal District is fulfilling its mission and this budget continues to fund this level of service and commitment.



Bexar Appraisal District 2025 Proposed Budget

CONSOLIDATED EXPENDITURES
BUDGET

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET	% CHG	Dollar Variance	Comment
A. OPERATING EXPENSES							
5005- 00 Advertising Public Notices	\$57,038	\$70,000	\$63,000	\$70,000	11.11%	\$7,000	
5010- 00 Auto Allowance	\$659,724	\$681,240	\$892,800	\$967,200	8.33%	\$74,400	New positions
5015- 00 Stipend	\$17,000	\$32,000	\$32,000	\$35,500	10.94%	\$3,500	
5020- 00 Copier Costs	\$34,283	\$41,913	\$47,982	\$44,194	-7.89%	-\$3,787	
5025- 00 Copier, FAX & Printer Supplies	\$39,505	\$52,250	\$54,445	\$57,450	5.52%	\$3,005	
5040- 00 Employee Programs	\$40,488	\$45,000	\$50,000	\$50,000	0.00%	\$0	
5050- 00 Equipment Maintenance	\$0	\$1,050	\$350	\$350	0.00%	\$0	
5060- 00 Forms Creations	\$243,434	\$375,000	\$366,775	\$174,995	-52.29%	-\$191,780	No longer sending TNT postcards
5100- 00 Insurance	\$45,178	\$45,000	\$45,000	\$45,000	0.00%	\$0	
5160- 00 Map Production & Supplies	\$1,626	\$4,550	\$4,550	\$3,550	-21.98%	-\$1,000	
5170- 00 Mileage Reimbursements	\$1,002	\$4,000	\$4,000	\$4,000	0.00%	\$0	
5200- 00 Office Building Maintenance	\$295,784	\$250,000	\$250,000	\$250,000	0.00%	\$0	
5210- 00 Offsite Storage	\$21,244	\$25,000	\$25,000	\$25,000	0.00%	\$0	
5220- 00 Office Supplies	\$95,968	\$85,850	\$84,980	\$97,000	14.14%	\$12,020	New positions
5250- 00 Postage	\$673,270	\$665,000	\$694,362	\$681,157	-1.90%	-\$13,205	No longer sending TNT postcards
5260- 00 Professional Dues	\$13,668	\$26,930	\$29,402	\$29,652	0.85%	\$250	
5300- 00 Publications	\$168,217	\$235,535	\$292,950	\$301,819	3.03%	\$8,869	
5350- 00 Security	\$245,325	\$215,000	\$300,000	\$300,000	0.00%	\$0	
5380- 00 Voice and Data Communication	\$66,013	\$76,000	\$93,000	\$93,000	0.00%	\$0	
5400- 00 Training	\$146,113	\$232,233	\$263,458	\$266,812	1.27%	\$3,354	
5500- 00 Utilities	\$94,675	\$125,000	\$125,000	\$125,000	0.00%	\$0	
5600- 00 Worker's Compensation	\$37,120	\$50,000	\$50,000	\$50,000	0.00%	\$0	
5900- 00 Contingency	\$1,250,000	\$250,000	\$250,000	\$250,000	0.00%	\$0	
	\$4,246,675	\$3,588,551	\$4,019,053	\$3,921,679	-2.42%	-\$97,374	
B. CAPITAL EXPENSES							
6000- 00 Furniture	\$37,443	\$55,500	\$37,500	\$49,500	32.00%	\$12,000	
6100- 00 Equipment	\$136,933	\$92,000	\$112,000	\$112,000	0.00%	\$0	
6150- 00 CAMA Hardware	\$10,781	\$10,000	\$15,000	\$30,000	100.00%	\$15,000	Ipad Replacements
	\$185,157	\$157,500	\$164,500	\$191,500	16.41%	\$27,000	
C. DEBT SERVICE							
6500- 00 Building Purchase - Principal	\$0	\$0	\$0	\$0	0.00%	\$0	
6550- 00 Building Purchase - Interest	\$0	\$0	\$0	\$0	0.00%	\$0	
	\$0	\$0	\$0	\$0	0.00%	\$0	

Bexar Appraisal District 2025 Proposed Budget

CONSOLIDATED EXPENDITURES
BUDGET

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET	% CHG	Dollar Variance	Comment
D. EMPLOYEE EXPENSES							
7000- 00 Salaries, Regular	\$10,336,424	\$11,045,477	\$12,310,629	\$12,876,837	4.60%	\$566,208	
7010- 00 Salaries, Overtime	\$205,188	\$128,000	\$166,350	\$171,350	3.01%	\$5,000	
7050- 00 Retirement	\$1,900,487	\$1,944,305	\$2,057,710	\$2,150,130	4.49%	\$92,420	
7060- 00 Payroll Taxes	\$5,720	\$30,133	\$31,428	\$32,400	3.09%	\$972	
7070- 00 Group Medical Insurance	\$1,236,111	\$1,884,701	\$1,984,670	\$2,045,466	3.06%	\$60,796	
7080- 00 Life Insurance	\$46,603	\$69,388	\$77,345	\$80,889	4.58%	\$3,544	
7090- 00 Medicare	\$160,590	\$172,513	\$192,772	\$201,054	4.30%	\$8,282	
7150- 00 TCDRS Retiree COLA	\$275,000	\$275,000	\$275,000	\$275,000	0.00%	\$0	
7200- 00 Sick Leave Buy Back Fund	\$57,909	\$50,000	\$50,000	\$50,000	0.00%	\$0	
7250- 00 Departure Contingency	\$55,132	\$70,000	\$70,000	\$70,000	0.00%	\$0	
	\$14,279,164	\$15,669,517	\$17,215,904	\$17,953,126	4.28%	\$737,222	funds merit increases and four new positions
E. CONTRACT SERVICES EXPENSES							
7510- 00 Valuation Oil & Gas	\$28,400	\$38,000	\$38,000	\$38,000	0.00%	\$0	
7520- 00 Valuation Telecommunications	\$27,050	\$40,000	\$40,000	\$40,000	0.00%	\$0	
7530- 00 Election	\$0	\$0	\$0	\$1,000,000	100.00%	\$1,000,000	unfunded mandate
7550- 00 Accounting & Auditing	\$49,510	\$50,000	\$50,000	\$50,000	0.00%	\$0	
7580- 00 Legal Services	\$1,380,658	\$1,100,000	\$1,100,000	\$1,300,000	18.18%	\$200,000	30% increase in Lawsuits; Law Firm hourly rates increase
7650- 00 Consulting Studies	\$23,882	\$40,000	\$40,000	\$40,000	0.00%	\$0	
7700- 00 Taxpayer Liason Officer	\$28,758	\$25,000	\$30,000	\$39,000	30.00%	\$9,000	
7750- 00 Contract Services Contingency	\$55,260	\$105,800	\$45,800	\$45,800	0.00%	\$0	
7800- 00 Temporary Services	\$119,585	\$138,000	\$189,500	\$196,000	3.43%	\$6,500	
	\$1,713,103	\$1,536,800	\$1,533,300	\$2,748,800	151.61%	\$1,215,500	
F. INFORMATION SYSTEMS EXPENSES							
8000- 00 Leases	\$51,729	\$67,800	\$74,580	\$78,600	5.39%	\$4,020	
8100- 00 Software Maintenance	\$374,713	\$400,800	\$423,330	\$446,835	5.55%	\$23,505	Increased subscription cost from microsoft
8150- 00 Hardware Maintenance	\$53,897	\$58,800	\$43,000	\$43,000	0.00%	\$0	
8200- 00 Supplies	\$50,213	\$30,000	\$60,000	\$60,000	0.00%	\$0	
8300- 00 Services	\$23,601	\$35,600	\$35,600	\$25,000	-29.78%	-\$10,600	
	\$554,153	\$593,000	\$636,510	\$653,435	2.66%	\$16,925	
G. PROJECTS EXPENSES							
8510- 00 Aerial Maps	\$3,397	\$240,000	\$240,000	\$240,000	0.00%	\$0	

Bexar Appraisal District 2025 Proposed Budget

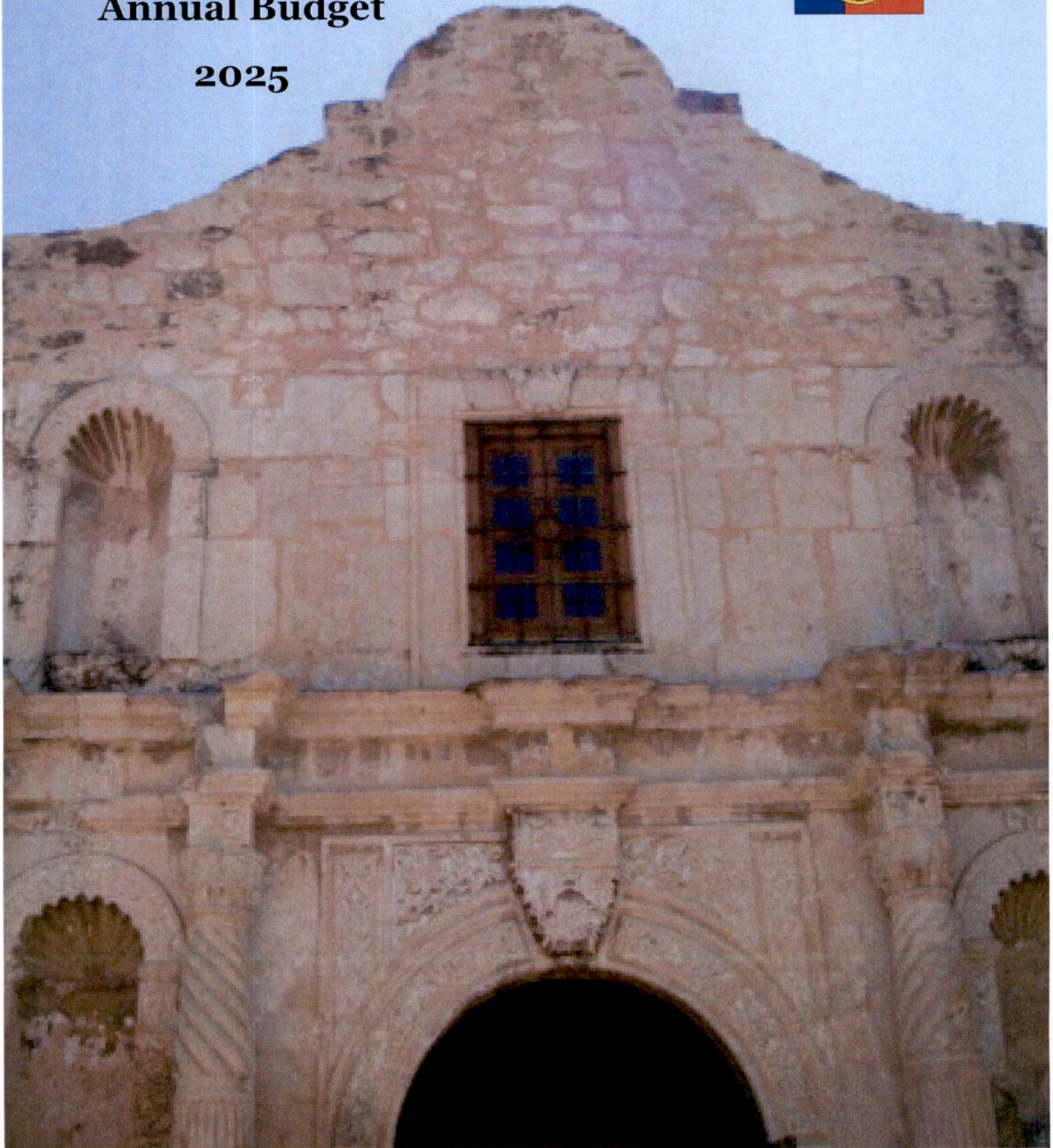
CONSOLIDATED EXPENDITURES
BUDGET

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET	% CHG	Dollar Variance	Comment
8640- 04 Homestead Audit / Outreach	\$0	\$10,000	\$10,000	\$10,000	0.00%	\$0	
8670- 00 Field Device Maintenance	\$192,561	\$181,007	\$201,156	\$226,092	12.40%	\$24,936	
8770- 02 Server Infrastructure Upgrade	\$100,000	\$100,000	\$100,000	\$100,000	0.00%	\$0	
8775- 02 Technology Improvements	\$176,335	\$200,000	\$200,000	\$100,000	-50.00%	-\$100,000	Anticipate less hardware replacement
8790- 00 CAMA Software	\$494,351	\$483,000	\$583,502	\$693,311	18.82%	\$109,809	Licensing cost increase based on parcel count
8795- 00 CAMA Enhancements	\$150,000	\$150,000	\$100,000	\$150,000	50.00%	\$50,000	Enhancement projects for CAMA and online services
	\$1,116,644	\$1,364,007	\$1,434,658	\$1,519,403	5.91%	\$84,745	
H. OTHER EXPENSES							
9000- 00 Board of Directors Exp. Reimb.	\$2,944	\$4,000	\$4,000	\$4,000	0.00%	\$0	
9100- 00 Chief Appraiser Exp. Reimb.	\$8,074	\$8,000	\$8,000	\$8,000	0.00%	\$0	
	\$11,018	\$12,000	\$12,000	\$12,000	0.00%	\$0	
I. APPRAISAL REVIEW BOARD EXPENSES							
9500- 00 Compensation	\$854,600	\$600,000	\$630,000	\$900,000	42.86%	\$270,000	Increase in protest volume and additional members
9520- 00 Training	\$2,650	\$6,925	\$6,925	\$6,925	0.00%	\$0	
9530- 00 Postage	\$203,564	\$80,000	\$181,850	\$203,832	12.09%	\$21,982	Increase in protest volume (Board orders)
9540- 00 Legal Services	\$10,800	\$65,000	\$65,000	\$65,000	0.00%	\$0	
9550- 00 ARB Contingency	\$0	\$1,500	\$1,500	\$0	-100.00%	-\$1,500	
	\$1,071,614	\$753,425	\$885,275	\$1,175,757	32.81%	\$290,482	
TOTAL	\$23,177,528	\$23,674,800	\$25,901,200	\$28,175,700	8.78%	\$2,274,500	
			Total % chg from 2024	8.78%			
			Dollar Change from 2024	\$2,274,500			
			2024 Real Property Parcel Count	708,829			
			Cost Per Real Property Parcel	\$39.75			
			Personnel Cost as a Percentage of the Total Budget	63.72%			

Bexar Appraisal District

Annual Budget

2025



PRELIMINARY

BUDGET FOR FISCAL 2025

FOR

BEXAR APPRAISAL DISTRICT

May 14, 2024

BOARD OF DIRECTORS

FY 2023-2024

Dave Gannon	Chair
John Fisher	Vice-Chair
Dr. Adriana Rocha Garcia	Secretary
Rebecca Ruiz	Board Member
Dr. Ralph E. Barksdale	Board Member
Albert Uresti, MPA	Board Member

DISTRICT ADMINISTRATION

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



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BEXAR APPRAISAL DISTRICT



**BEXAR APPRAISAL DISTRICT
BUDGET 2025
EXECUTIVE SUMMARY**

The attached budget details the plan for district spending for appraisal year 2025. Not only is the budget a spending plan, but it is also a values statement as to what the organization sees as most important. This district holds service to the public as the pinnacle of its mission, and the staff of this office is the reason that we are able to perform this function at the highest levels. Employee costs are the highest percentage of the budget but the staff of the district is second to none when it comes to their dedication to serving the public at large and the taxing units of Bexar County. It takes a dedicated and committed staff to serve the public in the way that they have become accustomed in our community. Operationally, this budget also accounts for additional costs required by legislation, costs to deal with a growing population, parcel count, appeals load, and potential costs from a higher litigation load while containing increases as much as possible. **The 2025 budget request contemplates spending \$28,175,700 which is an increase of \$2,274,500 (8.78%) from 2024. While this is an increase from the previous year, this budget is approximately one-half of one percent (0.59%) of the total tax levy used to calculate each entity's cost share which is a total of \$4,967,955,185.**

The total budget for 2025 of \$28,175,700 equates to a cost per real property parcel of \$39.75 based on the 2024 real property parcel count and exhibits how focused we are on spending wisely. These statistics remain significantly below the operational costs of the other major metropolitan areas of the state. (Further information with regard to the comparison of costs per parcel may be found on page 6). It is also worthwhile to note that the Bexar Appraisal District routinely returns unexpended funds to the taxing units that fund its operation.

HIGHLIGHTS OF THE 2025 BUDGET:

BUDGET CATEGORY INCREASES AND DECREASES ARE AS FOLLOWS:

Operating Expenses decrease by \$97,374 to account for the decrease we are no longer required to send "Truth in Taxation" postcards that were required in the past.

Capital Expenses increase by \$27,000 furniture for new staff and to replace iPads and laser measuring devices used in the field.

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

Employee Expenses increased by \$737,222 with the addition of 6 new staff to keep up with a growing workload.

Contract Services Expenses is planned to increase by \$1,215,500 this increase is significant for 2025, nearly doubling previous years' costs. Due to legislation that was passed late in a special session in 2023, the legislature changed the makeup of the CAD board of directors by adding three members popularly elected beginning in 2024. The appraisal district is required to pay for the election, however, the legislature did not allocate state funds to compensate districts for this expense. This unfunded mandate has required that the district add a new line item to account for the cost moving forward. In addition to the cost of elections, the district has experienced higher litigation costs as we have seen a 30% increase in lawsuits for 2023 and the settlement of these cases is protracted over several years. Our legal team has also been notified that outside counsel is raising their hourly rates which adds to the cost of resolving cases.

Information Systems Expenses increase by \$16,925 to account for software licensing renewals, and increasing hardware cost.

Project Expenses are increased by \$84,745 to account for field device maintenance and CAMA software cost and higher licensing costs due to parcel growth.

Other Expenses, which include Board of Directors and Chief Appraiser Expenses, remains unchanged for 2025.

The ARB category of expenses is being increased by \$290,482 to account for a longer appeal season, more members, and more formal hearings.

This budget includes money to be encumbered to fund a TCDRS COLA for retirees in the amount of \$275,000 that is budgeted annually but prepaid every two years.

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

The Board of Directors of the Bexar Appraisal District may transfer funds between line items of the 2025 Budget if the action does not obligate jurisdictions to additional payments.

**2025 BUDGET
BEXAR APPRAISAL DISTRICT
REVENUE & EXPENSES**

BUDGET REVENUE

Tax Unit Levy	\$ 28,127,700
Interest on Investments	20,000
Sale of Data	8,000
Other Income	<u>20,000</u>
TOTAL REVENUE	\$ 28,175,700

BUDGET EXPENSE

Operating Expense	\$ 3,921,679
Capital Expense	191,500
Debt Service	0
Employee Expense	17,953,126
Contract Service Expense	2,748,800
Information Systems	653,435
Projects Expense	1,519,403
Other Expense	12,000
A.R.B. Expense	<u>1,175,757</u>
TOTAL EXPENSES	\$ 28,175,700

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

TAXING UNIT	2023* TAX LEVY	% OF LEVY	2025 BUDGET SHARE
ALAMO COM COLLEGE	\$352,556,080	0.072817	\$2,048,175
CITY OF ALAMO HEIGHTS	\$7,970,802	0.001646	\$46,298
ALAMO HEIGHTS ISD	\$77,276,272	0.015961	\$448,946
CITY OF BALCONES HGTS	\$2,165,772	0.000447	\$12,573
BEXAR COUNTY	\$603,025,605	0.124549	\$3,503,277
BEXAR CO EMERG DIST #1	\$1,809,526	0.000374	\$10,520
BEXAR CO EMERG DIST #2	\$14,115,999	0.002916	\$82,020
BEXAR CO EMERG DIST #3	\$7,382,899	0.001525	\$42,895
BEXAR CO EMERG DIST #5	\$3,683,951	0.000761	\$21,405
BEXAR CO EMERG DIST #6	\$1,599,618	0.000330	\$9,282
BEXAR CO RD & FLOOD	\$52,657,243	0.010876	\$305,917
BEXAR CO EMERG DIST #7	\$6,051,525	0.001250	\$35,160
BEXAR CO EMERG DIST #8	\$1,923,646	0.000397	\$11,167
BEXAR CO EMERG DIST #4	\$2,439,032	0.000504	\$14,176
BEXAR CO EMERG DIST #10	\$2,525,079	0.000522	\$14,683
BOERNE ISD	\$31,171,310	0.006438	\$181,086
BEXAR CO EMERG DIST #11	\$2,214,142	0.000457	\$12,854
BEXAR CO EMERG DIST #12	\$1,632,458	0.000337	\$9,479
CITY OF CASTLE HILLS	\$4,713,877	0.000974	\$27,396
CITY OF CHINA GROVE	\$386,555	0.000080	\$2,250
CIBOLO CANYON SID	\$8,711,543	0.001799	\$50,602
COMAL ISD	\$36,725,302	0.007585	\$213,349
CITY OF CONVERSE	\$11,084,608	0.002289	\$64,384
Crosswinds at South Lake SID	\$888,816	0.000184	\$5,175
EAST CENTRAL ISD	\$64,845,037	0.013393	\$376,714
EDGEWOOD ISD	\$22,898,510	0.004729	\$133,016
CITY OF ELMENDORF	\$932,275	0.000193	\$5,429
FAIR OAKS RANCH	\$4,638,223	0.000958	\$26,946
FLORESVILLE ISD	\$27,830	0.000006	\$169
CITY OF GREY FOREST	\$63,881	0.000013	\$366
HARLANDALE ISD	\$30,649,855	0.006330	\$178,048
CITY OF HELOTES	\$4,823,311	0.000996	\$28,015
CITY OF HILL CNTRY VILLAGE	\$662,385	0.000137	\$3,853
CITY OF HOLLYWOOD PARK	\$3,481,288	0.000719	\$20,224
JUDSON ISD	\$147,229,534	0.030409	\$855,335
CITY OF KIRBY	\$3,268,327	0.000675	\$18,986
CITY OF LEON VALLEY	\$6,206,190	0.001282	\$36,060
CITY OF LIVE OAK	\$7,535,592	0.001556	\$43,767
CITY OF LYTLE	\$5,533	0.000001	\$28
MEDINA VALLEY ISD	\$30,991,304	0.006401	\$180,045
NORTH EAST ISD	\$492,382,546	0.101696	\$2,860,475
NORTHSIDE ISD	\$742,072,266	0.153267	\$4,311,048
CITY OF OLMOS PARK	\$3,964,571	0.000819	\$23,037
CITY OF SAN ANTONIO	\$808,814,725	0.167052	\$4,698,789
SAN ANTONIO ISD	\$316,455,361	0.065361	\$1,838,455
SAN ANTONIO MUD #1	\$239,267	0.000049	\$1,378
SA RIVER AUTH	\$45,027,131	0.009300	\$261,588
CITY OF SANDY OAKS	\$568,543	0.000117	\$3,291
CITY OF SCHERTZ	\$3,295,460	0.000681	\$19,155
SCHERTZ-CIBOLO ISD	\$14,263,764	0.002946	\$82,864
CITY OF SELMA	\$2,081,231	0.000430	\$12,095
CITY OF SHAVANO PARK	\$4,835,316	0.000999	\$28,129
CITY OF SOMERSET	\$999,660	0.000206	\$5,794
SOMERSET ISD	\$6,155,122	0.001271	\$35,750
SOUTH SAN ISD	\$30,061,876	0.006209	\$174,645
SOUTHSIDE ISD	\$25,992,088	0.005368	\$150,989
SOUTHWEST ISD	\$75,448,918	0.015583	\$438,314
CITY OF ST HEDWIG	\$1,207,166	0.000249	\$7,004
CITY OF TERRELL HILLS	\$6,948,578	0.001435	\$40,363
CITY OF UNIVERSAL CITY	\$10,420,187	0.002152	\$60,531
UNIVERSITY HEALTH SYSTEM	\$678,222,955	0.140080	\$3,940,128
Westside 211 PID	\$1,727,378	0.000357	\$10,042
CITY OF WINDCREST	\$3,815,823	0.000788	\$22,165
Clearwater Creek SID	\$2,579	0.000001	\$28
Stolte Ranch SID	\$127,459	0.000026	\$731
Talley Road SID	\$157,665	0.000033	\$928
Westpointe SID	\$1,808,664	0.000374	\$10,520
Redbird Ranch	\$984,395	0.000203	\$5,710
BEXAR CO EMERG DIST #9	\$377,382	0.000078	\$2,194
TRES LAURELS SID	\$10,104	0.000002	\$56
Landon Ridge SID	\$89,532	0.000018	\$506
LEMON CREEK SID	\$38,824	0.000008	\$225
BRIGGS RANCH SID	\$73,344	0.000015	\$422
SAPPHIRE GROVE SID	\$26,011	0.000005	\$141
GRACE GARDENS SID	\$14,166	0.000003	\$84
BRIGGS RANCH II SID	\$8,031	0.000002	\$56
	\$4,841,688,823	100%	\$28,127,700

* - Tax Levy column will be revised with 2024 Levies when available.

BUDGET INCREASES vs. BUDGET SURPLUS RETURNS

Refund to tax units from:	2022 surplus	485,363
	2021 surplus	305,400
	2020 surplus	854,624
	2019 surplus	645,997
	2018 surplus	2,803,501
	2017 surplus	467,293
	2016 surplus	467,412
	2015 surplus	960,254
	2014 surplus	613,599
	2013 surplus	646,899
	2012 surplus	606,698
	2011 surplus	1,203,016
	2010 surplus	829,000
Total refunded for last thirteen years:		\$10,889,056

Budget Increase/(Decrease):	2022	7.41%	1,396,376
	2021	-0.56%	(106,158)
	2020	3.76%	686,506
	2019	-2.12%	(395,972)
	2018	12.09%	2,012,651
	2017	3.65%	586,125
	2016	1.17%	185,542
	2015	5.71%	856,760
	2014	2.98%	435,137
	2013	5.16%	714,881
	2012	-6.05%	(892,475)
	2011	-1.25%	(186,070)
	2010	4.67%	666,887
Total for last thirteen years:		36.62%	\$5,960,190

Percent of Budget Increases Returned Refunded over Budget Increase **83%**
\$4,928,866

BEXAR APPRAISAL DISTRICT

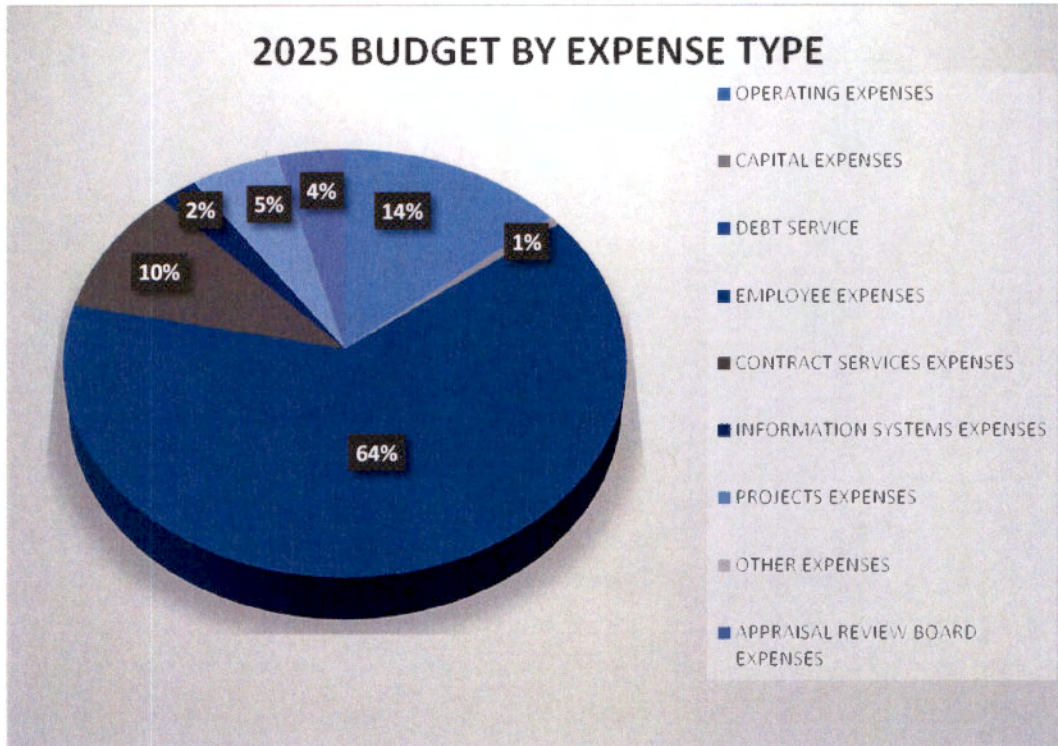
BUILDING PROJECTS LIST	BUDGET YEAR
Lobby Renovation	2025
HVAC Replacement	2027
Restroom Renovation	2030
Kitchen Renovation	2032



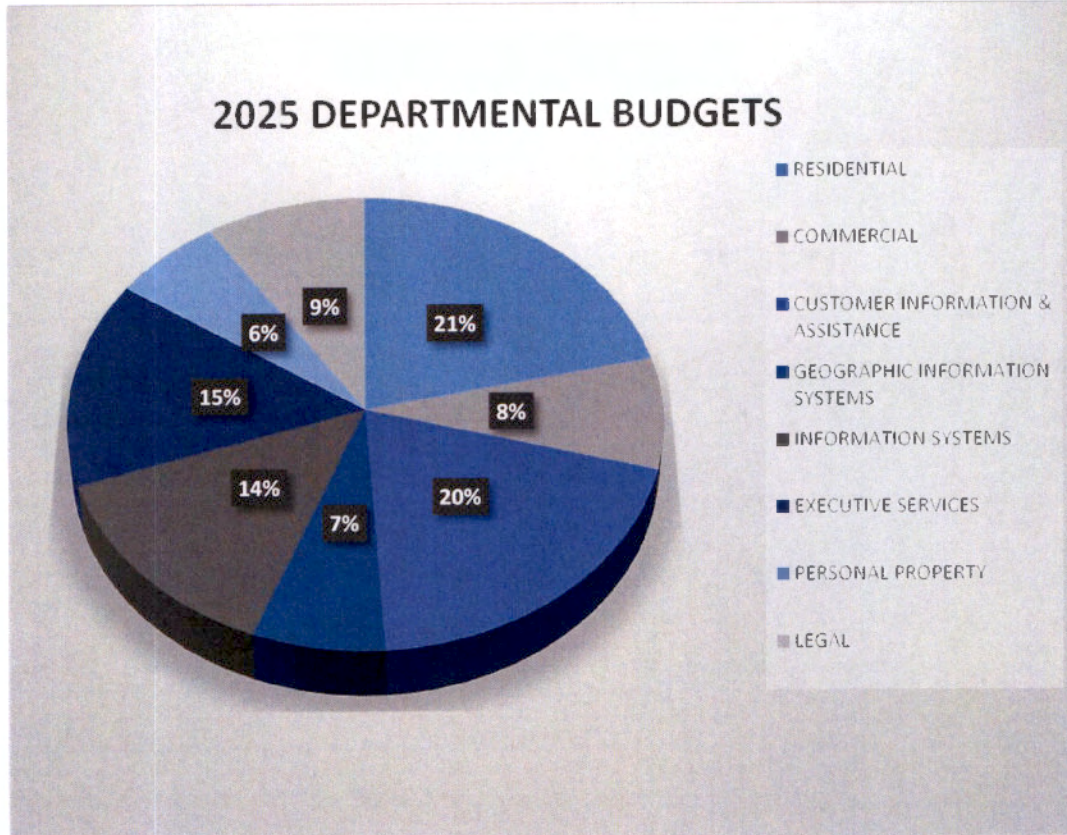
**Bexar Appraisal District
As Compared to Top 5 Metro Districts**

Districts	2024			2023			2022		
	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel
Harris	1,555,085	117,413,324	\$75.50	1,530,157	99,506,291	\$65.03	1,526,983	94,872,473	\$62.13
Dallas	750,739	37,006,000	\$49.29	746,523	31,205,055	\$41.80	745,851	29,324,671	\$39.32
Bexar	708,829	25,901,200	\$36.54	695,633	23,674,800	\$34.03	676,520	20,238,268	\$29.92
Tarrant	706,667	29,248,906	\$41.39	696,589	28,631,389	\$41.10	710,000	26,790,117	\$37.73
Travis	477,631	29,884,516	\$62.57	470,953	25,683,866	\$54.54	471,299	22,786,110	\$48.35

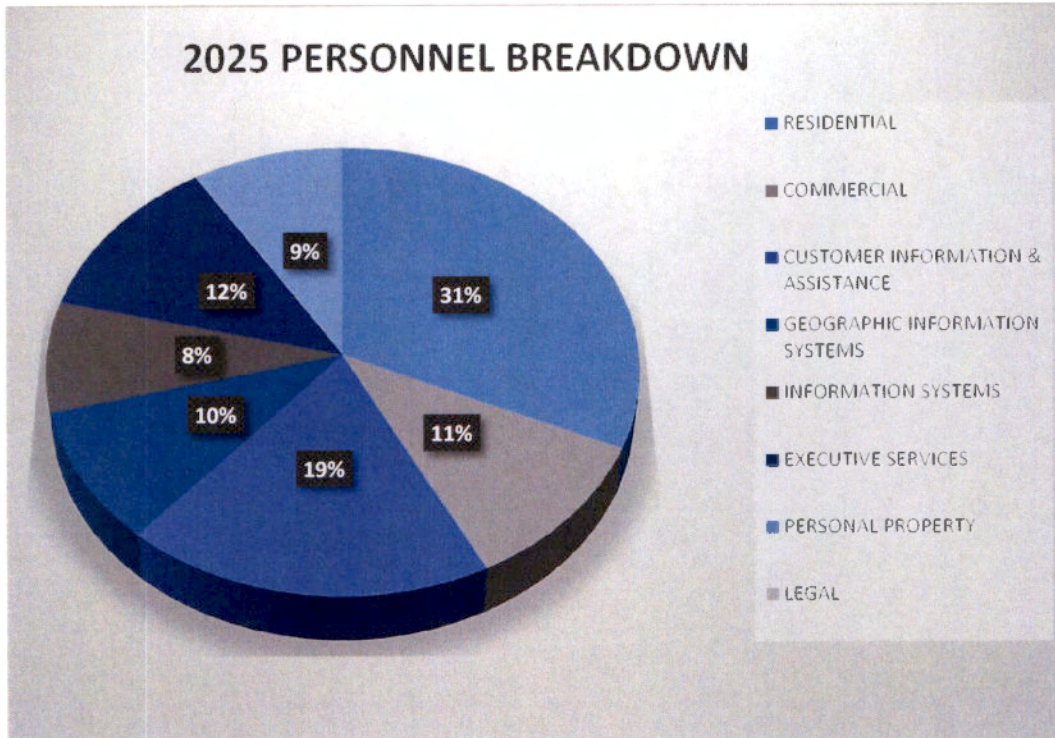
Lowest cost per parcel



<u>EXPENSE TYPE</u>	<u>BUDGET</u>	<u>PERCENT</u>
OPERATING EXPENSES	\$ 3,921,679	13.9%
CAPITAL EXPENSES	191,500	0.7%
DEBT SERVICE	0	0.0%
EMPLOYEE EXPENSES	17,953,126	63.7%
CONTRACT SERVICES EXPENSES	2,748,800	9.8%
INFORMATION SYSTEMS EXPENSES	653,435	2.3%
PROJECTS EXPENSES	1,519,403	5.4%
OTHER EXPENSES	12,000	0.0%
APPRAISAL REVIEW BOARD EXPENSES	<u>1,175,757</u>	<u>4.2%</u>
	\$ 28,175,700	100.0%

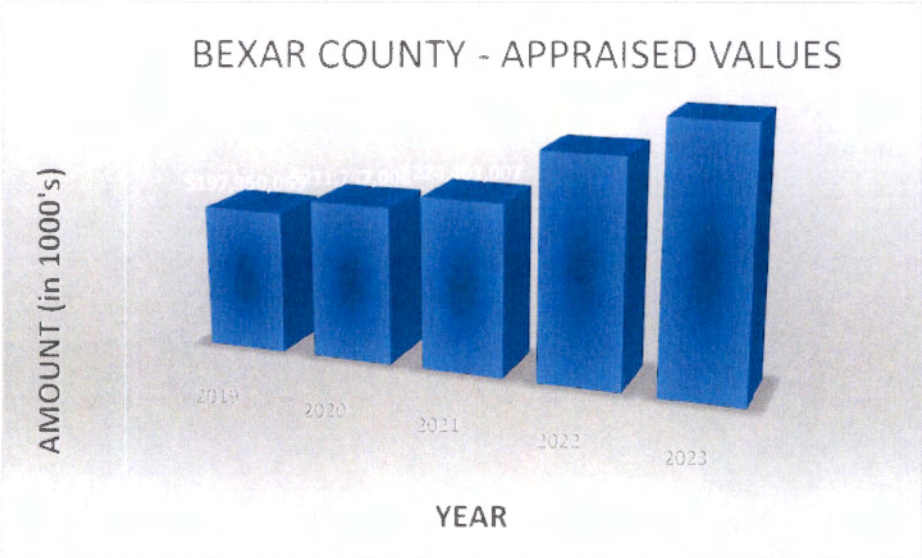
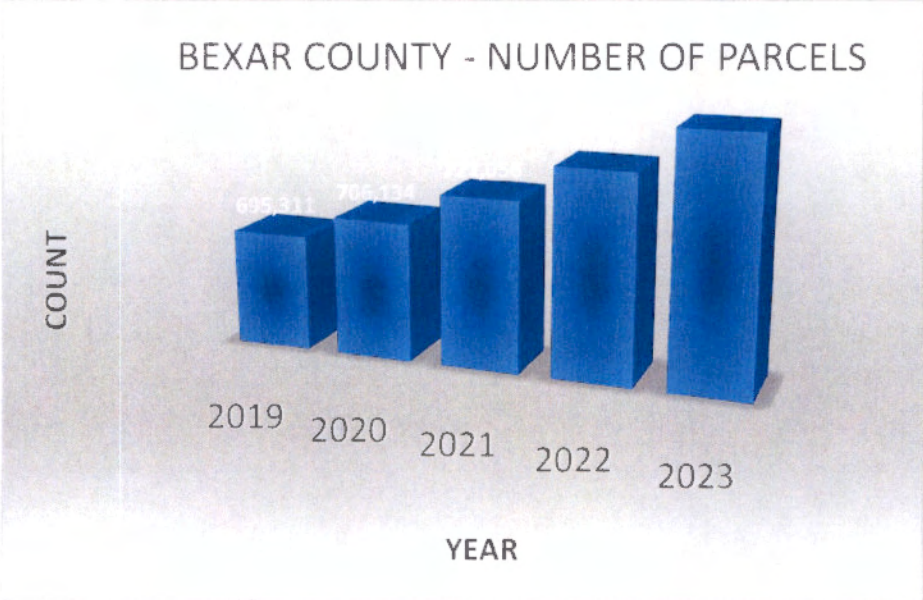


<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>PERCENT</u>
RESIDENTIAL	\$ 6,019,313	21.4%
COMMERCIAL	2,245,322	8.0%
CUSTOMER INFORMATION & ASSISTANCE	5,542,794	19.7%
GEOGRAPHIC INFORMATION SYSTEMS	1,910,447	6.8%
INFORMATION SYSTEMS	3,904,320	13.9%
EXECUTIVE SERVICES	4,163,664	14.8%
PERSONAL PROPERTY	1,766,731	6.3%
LEGAL	2,623,109	9.3%
	\$ 28,175,700	100.0%



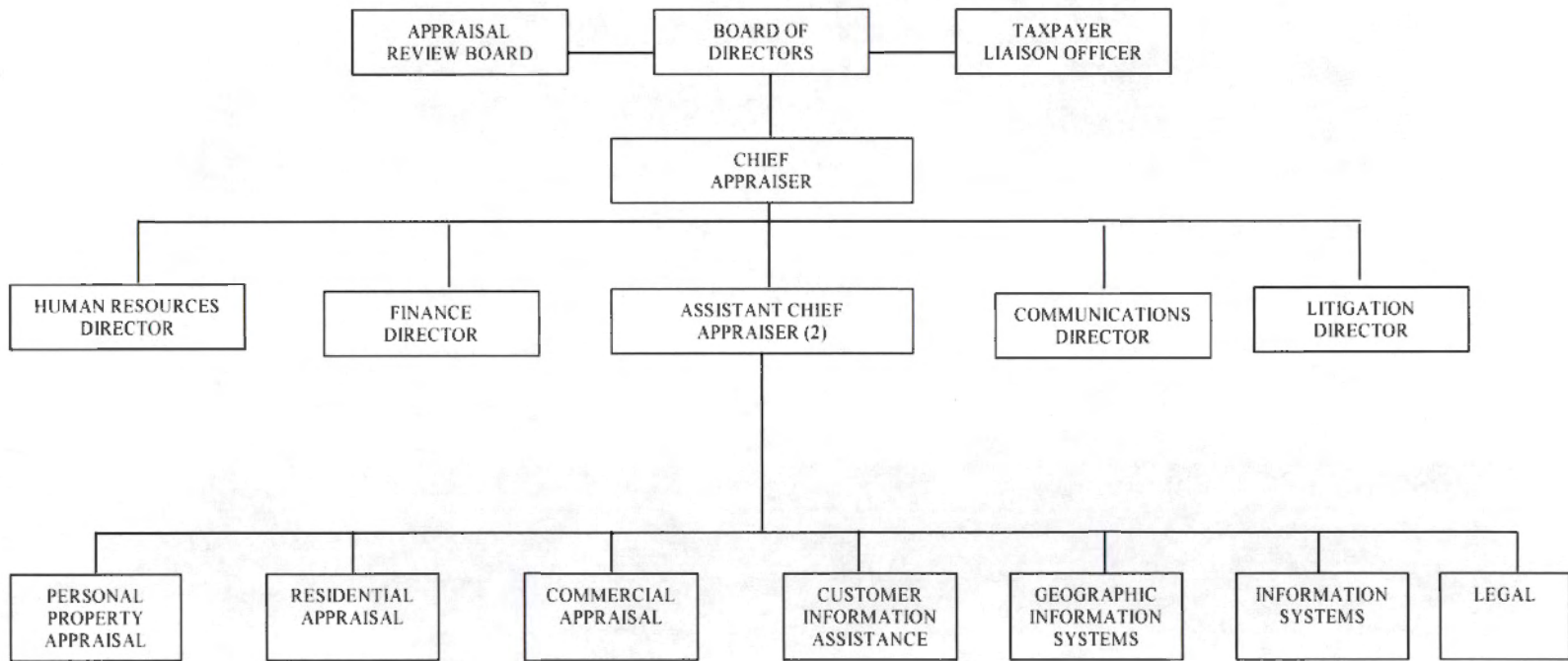
<u>DEPARTMENT</u>	<u>NUMBER OF PERSONNEL</u>	<u>SALARY EXPENSE</u>	<u>PERCENT</u>
RESIDENTIAL	64	\$ 5,312,658	29.6%
COMMERCIAL	19	1,821,468	10.1%
CUSTOMER INFORMATION & ASSISTANCE	45	3,157,733	17.6%
GEOGRAPHIC INFORMATION SYSTEMS	20	1,621,337	9.0%
INFORMATION SYSTEMS	12	1,324,872	7.4%
EXECUTIVE SERVICES	12	2,058,064	11.5%
PERSONAL PROPERTY	18	1,484,449	8.3%
LEGAL	10	1,172,545	6.5%
	200	\$17,953,126	100.0%

BEXAR COUNTY GROWTH TRENDS



<u>YEAR</u>	<u># OF PARCELS</u>	<u>APPRAISAL VALUE (in 1000's)</u>
2019	695,311	\$197,950,065
2020	706,134	\$211,747,006
2021	721,056	\$224,401,007
2022	737,850	\$271,862,361
2023	758,004	\$306,152,129
INCREASE OVER 5 YEARS	62,693	\$108,202,064
	9.02%	54.66%

BEXAR APPRAISAL DISTRICT ORGANIZATIONAL CHART



Bexar Appraisal District

PROPOSED EMPLOYEE POSITIONS

TITLE	#	GRADE	SALARY RANGE			BENEFITS*
			GRADE MINIMUM	GRADE MIDPOINT	GRADE MAXIMUM	
Chief Appraiser	1		Negotiated Contract			\$20,244
Assistant Chief	2	623	\$136,711	\$174,990	\$213,269	\$40,488
IS Director	1	622	\$119,922	\$153,500	\$187,078	\$20,244
Communications Director	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Director - BPP	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Director - CIA	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Director - COM	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Director - GIS	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Director - Litigation	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Director - RES	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Finance Director	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Human Resources Director	1	621	\$105,195	\$134,649	\$164,103	\$20,244
Litigation Coordinator	2	620	\$92,276	\$118,113	\$143,951	\$40,488
Attorney	1	620	\$92,276	\$118,113	\$143,951	\$20,244
Applications Operation Manager	1	619	\$80,942	\$103,608	\$126,272	\$20,244
Operations Supervisor	4	619	\$80,942	\$103,608	\$126,272	\$80,976
Appraisal Supervisor	7	618	\$71,003	\$90,884	\$110,765	\$141,708
Senior System Administrator	1	618	\$71,003	\$90,884	\$110,765	\$20,244
Senior Valuation Appraiser	2	618	\$71,003	\$90,884	\$110,765	\$40,488
Compliance Coordinator	1	617	\$62,283	\$79,722	\$97,162	\$20,244
Data Analyst II	1	617	\$54,634	\$69,933	\$85,231	\$20,244
Database and Application Analyst	1	617	\$62,283	\$79,722	\$97,162	\$20,244
Deed Technician - Lead	1	617	\$62,283	\$79,722	\$97,162	\$20,244
GIS Technician - Lead	1	617	\$62,283	\$79,722	\$97,162	\$20,244
Records Management Officer	1	617	\$62,283	\$79,722	\$97,162	\$20,244
Senior Appraiser	15	617	\$62,283	\$79,722	\$97,162	\$303,660
System Administrator	1	617	\$62,283	\$79,722	\$97,162	\$20,244
Absolute Exemption Coordinator	1	616	\$54,634	\$69,933	\$85,231	\$20,244
Appraiser - RPA	36	616	\$54,634	\$69,933	\$85,231	\$728,784
ARB Coordinator	1	616	\$54,634	\$69,933	\$85,231	\$20,244
Arbitration Coordinator	1	616	\$54,634	\$69,933	\$85,231	\$20,244
Executive Assistant - NEW	1	616	\$54,634	\$69,933	\$85,231	\$20,244
GIS Project Coordinator	1	616	\$54,634	\$69,933	\$85,231	\$20,244
Project Coordinator / QA Admin	1	616	\$54,634	\$69,933	\$85,231	\$20,244
Sr. Litigation Specialist	1	616	\$54,634	\$69,933	\$85,231	\$20,244
Appraiser	18	615	\$47,925	\$61,344	\$74,763	\$364,392
Finance Assistant	1	615	\$47,925	\$61,344	\$74,763	\$20,244
GIS Technician	6	615	\$47,925	\$61,344	\$74,763	\$121,464
Litigation Specialist	2	615	\$47,925	\$61,344	\$74,763	\$40,488
Operation Specialist	1	615	\$47,925	\$61,344	\$74,763	\$20,244
PC Technician	1	615	\$47,925	\$61,344	\$74,763	\$20,244
Deed Technician	9	614	\$42,039	\$53,811	\$65,582	\$182,196
Facility Coordinator	1	614	\$42,039	\$53,811	\$65,582	\$20,244
Operations Technician	1	614	\$42,039	\$53,811	\$65,582	\$20,244
Project Specialist	10	614	\$42,039	\$53,811	\$65,582	\$202,440
Senior Project Specialist	9	614	\$42,039	\$53,811	\$65,582	\$182,196
CBX Operator	1	613	\$36,876	\$47,202	\$57,528	\$20,244
Facilities Assistant	1	613	\$36,876	\$47,202	\$57,528	\$20,244
Mailroom Specialist	1	613	\$36,876	\$47,202	\$57,528	\$20,244
Senior Support Specialist	5	613	\$36,876	\$47,202	\$57,528	\$101,220
Support Specialist	23	613	\$36,876	\$47,202	\$57,528	\$465,612

Total Full Time Positions 186

Data Collector Intern 1 611 \$23,683 \$30,314 \$36,945
 GIS Student Intern 1 611 \$23,683 \$30,314 \$36,945

Total Part Time Positions 2

* BENEFITS

= TCDRS (Retirement)	\$809
Group Medical	\$788
Dental	\$57
Long Term Disability	\$17
Life Insurance	\$16
Total Per Employee	\$1,687 PER MONTH

**CONSOLIDATED EXPENDITURES
BY DEPARTMENT
2025 BUDGET**

	TOTAL	EXECUTIVE SERVICES	INFORMATION SYSTEMS	GEOGRAPHIC INFO SYS	CUSTOMER INFORMATION & ASSISTANCE	RESIDENTIAL	COMMERCIAL	PERSONAL PROPERTY	LEGAL
OPERATING EXP	3,921,679	993,100	474,110	48,610	1,022,304	681,655	420,354	182,982	98,564
CAPITAL EXP	191,500	1,500	142,500	500	12,000	25,000	3,500	4,500	2,000
DEBT SERVICE	0	0	0	0	0	0	0	0	0
EMPLOYEE EXP	17,953,126	2,058,064	1,324,872	1,621,337	3,157,733	5,312,658	1,821,468	1,484,449	1,172,545
CONTRACT SERV	2,748,800	1,099,000	40,000	0	165,000	0	0	94,800	1,350,000
INFO SYS EXP	653,435	0	653,435	0	0	0	0	0	0
PROJECTS EXP	1,519,403	0	1,269,403	240,000	10,000	0	0	0	0
OTHER EXP	12,000	12,000	0	0	0	0	0	0	0
ARB EXPENSE	1,175,757	0	0	0	1,175,757	0	0	0	0
TOTAL	28,175,700	4,163,664	3,904,320	1,910,447	5,542,794	6,019,313	2,245,322	1,766,731	2,623,109

**CONSOLIDATED EXPENDITURES
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET	% CHG	Dollar Variance
A. OPERATING EXPENSES						
5005- 00 Advertising Public Notices	57,038	70,000	63,000	70,000	11.1%	7,000
5010- 00 Auto Allowance	659,724	681,240	892,800	967,200	8.3%	74,400
5015- 00 Stipend	17,000	32,000	32,000	35,500	10.9%	3,500
5020- 00 Copier Costs	34,283	41,913	47,982	44,194	-7.9%	(3,787)
5025- 00 Copier, FAX & Printer Supplies	39,505	52,250	54,445	57,450	5.5%	3,005
5040- 00 Employee Programs	40,488	45,000	50,000	50,000	0.0%	0
5050- 00 Equipment Maintenance	0	1,050	350	350	0.0%	0
5060- 00 Forms Creations	243,434	375,000	366,775	174,995	-52.3%	(191,780)
5100- 00 Insurance	45,178	45,000	45,000	45,000	0.0%	0
5160- 00 Map Production & Supplies	1,626	4,550	4,550	3,550	-22.0%	(1,000)
5170- 00 Mileage Reimbursements	1,002	4,000	4,000	4,000	0.0%	0
5200- 00 Office Building Maintenance	295,784	250,000	250,000	250,000	0.0%	0
5210- 00 Offsite Storage	21,244	25,000	25,000	25,000	0.0%	0
5220- 00 Office Supplies	95,968	85,850	84,980	97,000	14.1%	12,020
5250- 00 Postage	673,270	665,000	694,362	681,157	-1.9%	(13,205)
5260- 00 Professional Dues	13,668	26,930	29,402	29,652	0.9%	250
5300- 00 Publications	168,217	235,535	292,950	301,819	3.0%	8,869
5350- 00 Security	245,325	215,000	300,000	300,000	0.0%	0
5380- 00 Voice and Data Communication	66,013	76,000	93,000	93,000	0.0%	0
5400- 00 Training	111,987	232,233	263,458	266,812	1.3%	3,354
5500- 00 Utilities	94,675	125,000	125,000	125,000	0.0%	0
5600- 00 Worker's Compensation	37,120	50,000	50,000	50,000	0.0%	0
5900- 00 Contingency	1,250,000	250,000	250,000	250,000	0.0%	0
	4,212,549	3,588,551	4,019,054	3,921,679	-2.4%	(97,374)
B. CAPITAL EXPENSES						
6000- 00 Furniture	37,443	55,500	37,500	49,500	32.0%	12,000
6100- 00 Equipment	136,933	92,000	112,000	112,000	0.0%	0
6150- 00 CAMA Hardware	10,781	10,000	15,000	30,000	100.0%	15,000
	185,157	157,500	164,500	191,500	16.4%	27,000
C. DEBT SERVICE						
6500- 00 Building Purchase - Principal	0	0	0	0	0.0%	0
6550- 00 Building Purchase - Interest	0	0	0	0	0.0%	0
	0	0	0	0		0
D. EMPLOYEE EXPENSES						
7000- 00 Salaries, Regular	10,336,424	11,045,477	12,310,629	12,876,837	4.6%	566,208
7010- 00 Salaries, Overtime	205,187	128,000	166,350	171,350	3.0%	5,000
7050- 00 Retirement	1,900,487	1,944,305	2,057,710	2,150,130	4.5%	92,420
7060- 00 Payroll Taxes	5,719	30,133	31,428	32,400	3.1%	972
7070- 00 Group Medical Insurance	1,236,112	1,884,701	1,984,670	2,045,466	3.1%	60,796
7080- 00 Life Insurance	46,604	69,388	77,345	80,889	4.6%	3,544
7090- 00 Medicare	160,590	172,513	192,772	201,054	4.3%	8,282
7150- 00 TCDRS Retiree COLA	275,000	275,000	275,000	275,000	0.0%	0
7200- 00 Sick Leave Buy Back Fund	57,909	50,000	50,000	50,000	0.0%	0
7250- 00 Departure Contingency	55,132	70,000	70,000	70,000	0.0%	0
	14,279,164	15,669,517	17,215,904	17,953,126	4.3%	737,222

**CONSOLIDATED EXPENDITURES
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET	% CHG	Dollar Variance
E. CONTRACT SERVICES EXPENSES						
7510- 00 Valuation Oil & Gas	28,400	38,000	38,000	38,000	0.0%	0
7520- 00 Valuation Telecommunications	27,050	40,000	40,000	40,000	0.0%	0
7530 00 Election	0	0	0	1,000,000	-100.0%	1,000,000
7550- 00 Accounting & Auditing	49,510	50,000	50,000	50,000	0.0%	0
7580- 00 Legal Services	1,380,666	1,100,000	1,100,000	1,300,000	18.2%	200,000
7650- 00 Consulting Studies	23,882	40,000	40,000	40,000	0.0%	0
7700- 00 Taxpayer Liason Officer	28,758	25,000	30,000	39,000	30.0%	9,000
7750- 00 Contract Services Contingency	55,261	105,800	45,800	45,800	0.0%	0
7800- 00 Temporary Services	119,585	138,000	189,500	196,000	3.4%	6,500
	1,713,112	1,536,800	1,533,300	2,748,800	79.3%	1,215,500
F. INFORMATION SYSTEMS EXPENSES						
8000- 00 Leases	51,729	67,800	74,580	78,600	5.4%	4,020
8100- 00 Software Maintenance	374,713	400,800	423,330	446,835	5.6%	23,505
8150- 00 Hardware Maintenance	53,897	58,800	43,000	43,000	0.0%	0
8200- 00 Supplies	50,213	30,000	60,000	60,000	0.0%	0
8300- 00 Services	23,601	35,600	35,600	25,000	-29.8%	(10,600)
	554,153	593,000	636,510	653,435	2.7%	16,925
G. PROJECTS EXPENSES						
8510- 00 Aerial Maps	3,397	240,000	240,000	240,000	0.0%	0
8640- 04 Homestead Audit / Outreach	0	10,000	10,000	10,000	0.0%	0
8670- 00 Field Device Maintenance	192,561	181,007	201,156	226,092	12.4%	24,936
8770- 02 Server Infrastructure Upgrade	100,000	100,000	100,000	100,000	0.0%	0
8775- 02 Technology Improvements	176,335	200,000	200,000	100,000	-50.0%	(100,000)
8790- 00 CAMA Software	494,351	483,000	583,502	693,311	18.8%	109,809
8795- 00 CAMA Enhancements	150,000	150,000	100,000	150,000	50.0%	50,000
	1,116,644	1,364,007	1,434,658	1,519,403	5.9%	84,745
H. OTHER EXPENSES						
9000- 00 Board of Directors Exp. Reimb.	2,944	4,000	4,000	4,000	0.0%	0
9100- 00 Chief Appraiser Exp. Reimb.	8,074	8,000	8,000	8,000	0.0%	0
	11,018	12,000	12,000	12,000	0.0%	
I. APPRAISAL REVIEW BOARD EXPENSES						
9500- 00 Compensation	854,600	600,000	630,000	900,000	42.9%	270,000
9520- 00 Training	2,650	6,925	6,925	6,925	0.0%	0
9530- 00 Postage	203,564	80,000	181,850	203,832	12.1%	21,982
9540- 00 Legal Services	10,800	65,000	65,000	65,000	0.0%	0
9550- 00 ARB Contingency	0	1,500	1,500	0	-100.0%	(1,500)
	1,071,614	753,425	885,275	1,175,757	32.8%	
TOTAL	23,143,411	23,674,800	25,901,201	28,175,700	8.78%	2,274,500

Total % chg from 2024 **8.78%**
2,274,500

**EXECUTIVE SERVICES
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 01 Advertising Public Notices	\$24,719	20,000	20,000	20,000
5010- 01 Auto Allowance	82,367	57,240	45,600	45,600
5015 01 Stipend	4,375	3,000	3,000	4,500
5020- 01 Copier Costs	6,704	10,200	5,400	6,000
5025- 01 Copier, FAX & Printer Supplies	21,270	20,000	15,000	20,000
5040- 01 Employee Recognition/Awards	40,488	45,000	50,000	50,000
5050- 01 Equipment Maintenance	0	0	0	0
5060- 01 Forms Creations	0	0	0	0
5100- 01 General Insurance	45,178	45,000	45,000	45,000
5160- 01 Map Production & Supplies	0	0	0	0
5170- 01 Mileage Reimbursements	1,002	4,000	4,000	4,000
5200- 01 Office Building Maintenance	295,784	250,000	250,000	250,000
5210- 01 Offsite Storage	0	0	0	0
5220- 01 Office Supplies	69,831	50,000	40,000	50,000
5250- 01 Postage	0	0	0	0
5260- 01 Professional Dues	8,216	7,500	7,500	8,000
5300- 01 Publications	18,525	12,000	12,000	15,000
5350- 01 Security	0	0	0	0
5380- 01 Telephone	0	0	0	0
5400- 01 Training	47,657	50,000	50,000	50,000
5500- 01 Utilities	94,675	125,000	125,000	125,000
5600- 01 Worker's Compensation	37,120	50,000	50,000	50,000
5900- 01 Contingency	1,250,000	250,000	250,000	250,000
	2,047,911	998,940	972,500	993,100
B. CAPITAL EXPENSES				
6000- 01 Furniture	5,401	1,500	1,500	1,500
6100- 01 Equipment	0	0	0	0
6150- 01 CAMA Hardware	0	0	0	0
	5,401	1,500	1,500	1,500
C. DEBT SERVICE				
6500- 01 Building Purchase - Principal	0	0	0	0
6550- 01 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**EXECUTIVE SERVICES
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 01 Salaries, Regular	1,746,853	1,671,592	1,260,141	1,248,827
7010- 01 Salaries, Overtime	4,770	12,000	12,000	5,000
7050- 01 Retirement	310,919	307,943	241,370	238,406
7060- 01 Payroll Taxes	605	2,754	1,944	1,944
7070- 01 Group Medical Insurance	119,301	172,258	140,500	140,500
7080- 01 Life Insurance	5,778	10,499	7,923	7,852
7090- 01 Medicare	27,032	26,767	20,801	20,535
7150- 01 TCDRS Retiree COLA	275,000	275,000	275,000	275,000
7200- 01 Sick Leave Buy Back Fund	57,909	50,000	50,000	50,000
7250- 01 Departure Contingency	55,132	70,000	70,000	70,000
	2,603,299	2,598,813	2,079,679	2,058,064
E. CONTRACT SERVICES EXPENSES				
7510- 01 Valuation Oil & Gas	0	0	0	0
7520- 01 Valuation Telecommunications	0	0	0	0
7530- 01 Election	0	0	0	1,000,000
7550- 01 Accounting & Auditing	49,510	50,000	50,000	50,000
7580- 01 Legal Services	0	0	0	0
7650- 01 Consulting Studies	0	0	0	0
7700- 01 Taxpayer Liason Officer	28,758	25,000	30,000	39,000
7750- 01 Contract Services Contingency	1,695	5,000	5,000	5,000
7800- 01 Temporary Services	5,036	5,000	5,000	5,000
	84,999	85,000	90,000	1,099,000
F. INFORMATION SYSTEMS EXPENSES				
8000- 01 Leases	0	0	0	0
8100- 01 Software Maintenance	0	0	0	0
8150- 01 Hardware Maintenance	0	0	0	0
8200- 01 Supplies	0	0	0	0
8300- 01 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510- 01 Aerial Maps	0	0	0	0
8640- 04 Homestead Audit/ Outreach	0	0	0	0
8670- 01 Field Device Maintenance	0	0	0	0
8770- 01 Infrastructure Upgrade	0	0	0	0
8775- 01 Technology Improvements	0	0	0	0
8790- 01 CAMA Software	0	0	0	0
8795- 01 CAMA Enhancements	0	0	0	0
	0	0	0	0

**EXECUTIVE SERVICES
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000- 01 Board of Directors Exp. Reimb.	2,944	4,000	4,000	4,000
9100- 01 Chief Appraiser Exp. Reimb.	8,074	8,000	8,000	8,000
	11,018	12,000	12,000	12,000
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 01 Compensation	0	0	0	0
9520- 01 Training	0	0	0	0
9530- 01 Postage	0	0	0	0
9540- 01 Legal Services	0	0	0	0
9550- 01 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	4,752,628	3,696,253	3,155,679	4,163,664

**INFORMATION SYSTEMS
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 02 Advertising Public Notices	0	0	0	0
5010- 02 Auto Allowance	3,000	3,000	4,800	4,800
5015 02 Stipend	4,000	10,000	10,000	10,000
5020- 02 Copier Costs	2,294	2,900	3,360	3,360
5025- 02 Copier, FAX & Printer Supplies	425	500	500	500
5040- 02 Employee Programs	0	0	0	0
5050- 02 Equipment Maintenance	0	0	0	0
5060- 02 Forms Creations	0	0	0	0
5100- 02 Insurance	0	0	0	0
5160- 02 Map Production & Supplies	0	0	0	0
5170- 02 Mileage Reimbursements	0	0	0	0
5200- 02 Office Building Maintenance	0	0	0	0
5210- 02 Offsite Storage	21,244	25,000	25,000	25,000
5220- 02 Office Supplies	1,015	2,000	2,000	2,000
5250- 02 Postage	0	0	0	0
5260- 02 Professional Dues	285	450	450	450
5300- 02 Publications	0	0	0	0
5350- 02 Security	245,325	215,000	300,000	300,000
5380- 02 Voice and Data Communication	66,013	76,000	93,000	93,000
5400- 02 Training	13,681	35,000	35,000	35,000
5500- 02 Utilities	0	0	0	0
5600- 02 Worker's Compensation	0	0	0	0
5900- 02 Contingency	0	0	0	0
	357,282	369,850	474,110	474,110
B. CAPITAL EXPENSES				
6000- 02 Furniture	1,234	500	500	500
6100- 02 Equipment	136,933	92,000	112,000	112,000
6150- 02 CAMA Hardware	10,781	10,000	15,000	30,000
	148,948	102,500	127,500	142,500
C. DEBT SERVICE				
6500- 02 Building Purchase - Principal	0	0	0	0
6550- 02 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**INFORMATION SYSTEMS
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 02 Salaries, Regular	784,827	747,469	937,270	1,009,432
7010- 02 Salaries, Overtime	2,515	6,000	6,000	6,000
7050- 02 Retirement	134,515	122,396	153,106	164,782
7060- 02 Payroll Taxes	375	1,620	1,944	1,944
7070- 02 Group Medical Insurance	68,466	101,328	121,595	121,594
7080- 02 Life Insurance	3,352	4,712	5,901	6,353
7090- 02 Medicare	11,285	10,969	13,721	14,767
7150- 02 TCDRS Retiree COLA	0	0	0	0
7200- 02 Sick Leave Buy Back Fund	0	0	0	0
7250- 02 Departure Contingency	0	0	0	0
	1,005,335	994,494	1,239,537	1,324,872
E. CONTRACT SERVICES EXPENSES				
7510- 02 Valuation Oil & Gas	0	0	0	0
7520- 02 Valuation Telecommunications	0	0	0	0
7550- 02 Accounting & Auditing	0	0	0	0
7580- 02 Legal Services	0	0	0	0
7650- 02 Consulting Studies	0	0	0	0
7700- 02 Taxpayer Liason Officer	0	0	0	0
7750- 02 Contract Services Contingency	53,149	100,000	40,000	40,000
7800- 02 Temporary Services	0	0	0	0
	53,149	100,000	40,000	40,000
F. INFORMATION SYSTEMS EXPENSES				
8000- 02 Leases	51,729	67,800	74,580	78,600
8100- 02 Software Maintenance	374,713	400,800	423,330	446,835
8150- 02 Hardware Maintenance	53,897	58,800	43,000	43,000
8200- 02 Supplies	50,213	30,000	60,000	60,000
8300- 02 Services	23,601	35,600	35,600	25,000
	554,153	593,000	636,510	653,435
G. PROJECTS EXPENSES				
8510- 02 Aerial Maps	0	0	0	0
8640- 02 Homested Audit/ Outreach	0	0	0	0
8670- 02 Field Device Maintenance	192,561	181,007	201,156	226,092
8770- 02 Infrastructure Upgrade	100,000	100,000	100,000	100,000
8775- 02 Technology Improvements	176,335	200,000	200,000	100,000
8790- 02 CAMA Software	494,351	483,000	583,502	693,311
8795- 02 CAMA Enhancements	150,000	150,000	100,000	150,000
	1,113,247	1,114,007	1,184,658	1,269,403

**INFORMATION SYSTEMS
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000- 02 Board of Directors Exp. Reimb.	0	0	0	0
9100- 02 Chief Appraiser Exp. Reimb.	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
I. APPRAISAL REVIEW BOARD EXPENSES				
9500- 02 Compensation	0	0	0	0
9520- 02 Training	0	0	0	0
9530- 02 Postage	0	0	0	0
9540- 02 Legal Services	0	0	0	0
9550- 02 ARB Contingency	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>3,232,114</u>	<u>3,273,851</u>	<u>3,702,315</u>	<u>3,904,320</u>

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005-03 Advertising Public Notices	0	0	0	0
5010-03 Auto Allowance	\$3,000	3,000	4,800	4,800
5015-03 Stipend	2,000	2,000	2,000	2,000
5020-03 Copier Costs	833	1,560	1,560	1,560
5025-03 Copier, FAX & Printer Supplies	399	1,100	1,100	1,100
5040-03 Employee Programs	0	0	0	0
5050-03 Equipment Maintenance	0	0	0	0
5060-03 Forms Creations	0	0	0	0
5100-03 Insurance	0	0	0	0
5160-03 Map Production & Supplies	1,626	3,550	3,550	3,550
5170-03 Mileage Reimbursements	0	0	0	0
5200-03 Office Building Maintenance	0	0	0	0
5210-03 Offsite Storage	0	0	0	0
5220-03 Office Supplies	2,543	5,000	5,000	5,000
5250-03 Postage	0	0	0	0
5260-03 Professional Dues	358	500	500	500
5300-03 Publications	0	0	10	0
5350-03 Security	0	0	0	0
5380-03 Telephone	0	0	0	0
5400-03 Training	10,107	15,000	26,500	30,100
5500-03 Utilities	0	0	0	0
5600-03 Worker's Compensation	0	0	0	0
5900-03 Contingency	0	0	0	0
	20,866	31,710	45,020	48,610
B. CAPITAL EXPENSES				
6000-03 Furniture	0	500	500	500
6100-03 Equipment	0	0	0	0
6150-03 CAMA Hardware	0	0	0	0
	0	500	500	500
C. DEBT SERVICE				
6500-03 Building Purchase - Principal	0	0	0	0
6550-03 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000-03 Salaries, Regular	936,893	1,034,872	1,161,273	1,186,543
7010-03 Salaries, Overtime	20,312	2,000	5,000	10,000
7050-03 Retirement	163,090	168,251	189,188	194,086
7060-03 Payroll Taxes	502	3,240	3,240	3,240
7070-03 Group Medical Insurance	129,932	202,656	202,656	202,656
7080-03 Life Insurance	4,665	6,512	7,304	7,462
7090-03 Medicare	13,599	15,035	16,911	17,350
7150-03 TCDRS Retiree COLA	0	0	0	0
7200-03 Sick Leave Buy Back Fund	0	0	0	0
7250-03 Departure Contingency	0	0	0	0
	1,268,993	1,432,566	1,585,572	1,621,337
E. CONTRACT SERVICES EXPENSES				
7510-03 Valuation Oil & Gas	0	0	0	0
7520-03 Valuation Telecommunications	0	0	0	0
7550-03 Accounting & Auditing	0	0	0	0
7580-03 Legal Services	0	0	0	0
7650-03 Consulting Studies	0	0	0	0
7700-03 Taxpayer Liason Officer	0	0	0	0
7750-03 Contract Services Contingency	0	0	0	0
7800-03 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000-03 Leases	0	0	0	0
8100-03 Software Maintenance	0	0	0	0
8150-03 Hardware Maintenance	0	0	0	0
8200-03 Supplies	0	0	0	0
8300-03 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510-03 Aerial Maps	3,397	240,000	240,000	240,000
8640-04 Homsted Audit/ Outreach	0	0	0	0
8670-03 Field Device Maintenance	0	0	0	0
8770-03 Infrastructure Upgrade	0	0	0	0
8775-03 Technology Improvements	0	0	0	0
8790-03 CAMA Software	0	0	0	0
8795-03 CAMA Enhancements	0	0	0	0
	3,397	240,000	240,000	240,000

**GEOGRAPHIC INFORMATION SYSTEMS
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000-03 Board of Directors Exp. Reimb.	0	0	0	0
9100-03 Chief Appraiser Exp. Reimb.	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-03 Compensation	0	0	0	0
9520-03 Training	0	0	0	0
9530-03 Postage	0	0	0	0
9540-03 Legal Services	0	0	0	0
9550-03 ARB Contingency	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>1,293,256</u>	<u>1,704,776</u>	<u>1,871,092</u>	<u>1,910,447</u>

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005-04 Advertising Public Notices	\$32,319	50,000	43,000	50,000
5010-04 Auto Allowance	13,200	13,200	19,200	38,400
5015 01 Stipend	0	2,000	2,000	2,000
5020-04 Copier Costs	11,286	12,000	16,000	12,282
5025-04 Copier, FAX & Printer Supplies	13,719	20,000	22,000	20,000
5040-04 Employee Programs	0	0	0	0
5050-04 Equipment Maintenance	0	1,050	350	350
5060-04 Forms Creations	243,434	375,000	366,775	174,995
5100-04 Insurance	0	0	0	0
5160-04 Map Production & Supplies	0	0	0	0
5170-04 Mileage Reimbursements	0	0	0	0
5200-04 Office Building Maintenance	0	0	0	0
5210-04 Offsite Storage	0	0	0	0
5220-04 Office Supplies	15,170	12,000	16,000	18,000
5250-04 Postage	673,270	665,000	694,362	681,157
5260-04 Professional Dues	0	990	1,470	1,620
5300-04 Publications	7,438	18,000	10,000	10,000
5350-04 Security	0	0	0	0
5380-04 Telephone	0	0	0	0
5400-04 Training	10,846	14,500	11,500	13,500
5500-04 Utilities	0	0	0	0
5600-04 Worker's Compensation	0	0	0	0
5900-04 Contingency	0	0	0	0
	1,020,682	1,183,740	1,202,657	1,022,304
B. CAPITAL EXPENSES				
6000-04 Furniture	2,744	20,000	15,000	12,000
6100-04 Equipment	0	0	0	0
6150-04 CAMA Hardware	0	0	0	0
	2,744	20,000	15,000	12,000
C. DEBT SERVICE				
6500-04 Building Purchase - Principal	0	0	0	0
6550-04 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000-04 Salaries, Regular	1,548,332	1,722,293	1,880,041	2,178,452
7010-04 Salaries, Overtime	149,063	75,000	100,000	100,000
7050-04 Retirement	292,503	292,938	320,856	369,139
7060-04 Payroll Taxes	1,127	6,480	6,642	7,290
7070-04 Group Medical Insurance	242,602	405,312	415,445	455,976
7080-04 Life Insurance	6,907	10,817	11,805	13,673
7090-04 Medicare	24,369	26,226	28,876	33,203
7150-04 TCDRS Retiree COLA	0	0	0	0
7200-04 Sick Leave Buy Back Fund	0	0	0	0
7250-04 Departure Contingency	0	0	0	0
	2,264,903	2,539,066	2,763,665	3,157,733
E. CONTRACT SERVICES EXPENSES				
7510-04 Valuation Oil & Gas	0	0	0	0
7520-04 Valuation Telecommunications	0	0	0	0
7550-04 Accounting & Auditing	0	0	0	0
7580-04 Legal Services	0	0	0	0
7650-04 Consulting Studies	0	0	0	0
7700-04 Taxpayer Liason Officer	0	0	0	0
7750-04 Contract Services Contingency	0	0	0	0
7800-04 Temporary Services	100,001	125,000	165,000	165,000
	100,001	125,000	165,000	165,000
F. INFORMATION SYSTEMS EXPENSES				
8000-04 Leases	0	0	0	0
8100-04 Software Maintenance	0	0	0	0
8150-04 Hardware Maintenance	0	0	0	0
8200-04 Supplies	0	0	0	0
8300-04 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510-04 Aerial Maps	0	0	0	0
8640-04 Homested Audit/ Outreach	0	10,000	10,000	10,000
8670-04 Field Device Maintenance	0	0	0	0
8770-04 Infrastructure Upgrad	0	0	0	0
8775-04 Technology Improvements	0	0	0	0
8790-04 CAMA Software	0	0	0	0
8795-04 CAMA Enhancements	0	0	0	0
	0	10,000	10,000	10,000

**CUSTOMER INFORMATION & ASSISTANCE
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000-04 Board of Directors Exp. Reimb.	0	0	0	0
9100-04 Chief Appraiser Exp. Reimb.	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-04 Compensation	854,600	600,000	630,000	900,000
9520-04 Training	2,650	6,925	6,925	6,925
9530-04 Postage	203,564	80,000	181,850	203,832
9540-04 Legal Services	10,800	65,000	65,000	65,000
9550-04 ARB Contingency	0	1,500	1,500	0
	<u>1,071,614</u>	<u>753,425</u>	<u>885,275</u>	<u>1,175,757</u>
TOTAL	<u>4,459,944</u>	<u>4,631,231</u>	<u>5,041,597</u>	<u>5,542,794</u>

**RESIDENTIAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005-05 Advertising Public Notices	0	0	0	0
5010-05 Auto Allowance	\$355,384	374,400	499,200	518,400
5015 05 Stipend	6,625	10,000	10,000	12,000
5020-05 Copier Costs	8,643	9,670	9,670	9,670
5025-05 Copier, FAX & Printer Supplies	1,980	3,000	3,000	3,000
5040-05 Employee Programs	0	0	0	0
5050-05 Equipment Maintenance	0	0	0	0
5060-05 Forms Creations	0	0	0	0
5100-05 Insurance	0	0	0	0
5160-05 Map Production & Supplies	0	1,000	1,000	0
5170-05 Mileage Reimbursements	0	0	0	0
5200-05 Office Building Maintenance	0	0	0	0
5210-05 Offsite Storage	0	0	0	0
5220-05 Office Supplies	4,061	10,000	10,000	10,000
5250-05 Postage	0	0	0	0
5260-05 Professional Dues	2,715	11,340	11,720	11,430
5300-05 Publications	7,859	57,000	69,000	57,000
5350-05 Security	0	0	0	0
5380-05 Telephone	0	0	0	0
5400-05 Training	0	59,655	63,880	60,155
5500-05 Utilities	0	0	0	0
5600-05 Worker's Compensation	0	0	0	0
5900-05 Contingency	0	0	0	0
	387,267	536,065	677,470	681,655
B. CAPITAL EXPENSES				
6000-05 Furniture	28,064	25,000	10,000	25,000
6100-05 Equipment	0	0	0	0
6150-05 CAMA Hardware	0	0	0	0
	28,064	25,000	10,000	25,000
C. DEBT SERVICE				
6500-05 Building Purchase - Principal	0	0	0	0
6550-05 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000-05 Salaries, Regular	3,266,488	3,558,058	3,890,837	3,925,963
7010-05 Salaries, Overtime	4,044	5,000	5,000	5,000
7050-05 Retirement	609,729	637,016	630,832	636,515
7060-05 Payroll Taxes	1,854	10,044	10,368	10,368
7070-05 Group Medical Insurance	433,416	628,234	648,499	648,499
7080-05 Life Insurance	16,211	22,312	24,396	24,616
7090-05 Medicare	51,229	56,362	61,188	61,697
7150-05 TCDRS Retiree COLA	0	0	0	0
7200-05 Sick Leave Buy Back Fund	0	0	0	0
7250-05 Departure Contingency	0	0	0	0
	4,382,971	4,917,026	5,271,120	5,312,658
E. CONTRACT SERVICES EXPENSES				
7510-05 Valuation Oil & Gas	0	0	0	0
7520-05 Valuation Telecommunications	0	0	0	0
7550-05 Accounting & Auditing	0	0	0	0
7580-05 Legal Services	0	0	0	0
7650-05 Consulting Studies	0	0	0	0
7700-05 Taxpayer Liason Officer	0	0	0	0
7750-05 Contract Services Contingency	0	0	0	0
7800-05 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000-05 Leases	0	0	0	0
8100-05 Software Maintenance	0	0	0	0
8150-05 Hardware Maintenance	0	0	0	0
8200-05 Supplies	0	0	0	0
8300-05 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510-05 Aerial Maps	0	0	0	0
8640-08 Homested Audit/ Outreach	0	0	0	0
8670-05 Field Device Maintenance	0	0	0	0
8770-05 Infrastructure Upgrade	0	0	0	0
8775-05 Technology Improvements	0	0	0	0
8790-05 CAMA Software	0	0	0	0
8795-05 CAMA Enhancements	0	0	0	0
	0	0	0	0

**RESIDENTIAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000-05 Board of Directors Exp. Reimb.	0	0	0	0
9100-05 Chief Appraiser Exp. Reimb.	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-05 Compensation	0	0	0	0
9520-05 Training	0	0	0	0
9530-05 Postage	0	0	0	0
9540-05 Legal Services	0	0	0	0
9550-05 ARB Contingency	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>4,798,302</u>	<u>5,478,091</u>	<u>5,958,590</u>	<u>6,019,313</u>

**COMMERCIAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005-06 Advertising Public Notices	0	0	0	0
5010-06 Auto Allowance	\$114,000	122,400	144,000	163,200
5015-06 Stipend	0	5,000	5,000	5,000
5020-06 Copier Costs	2,207	2,091	2,592	2,030
5025-06 Copier, FAX & Printer Supplies	1,140	6,500	6,695	6,700
5040-06 Employee Programs	0	0	0	0
5050-06 Equipment Maintenance	0	0	0	0
5060-06 Forms Creations	0	0	0	0
5100-06 Insurance	0	0	0	0
5160-06 Map Production & Supplies	0	0	0	0
5170-06 Mileage Reimbursements	0	0	0	0
5200-06 Office Building Maintenance	0	0	0	0
5210-06 Offsite Storage	0	0	0	0
5220-06 Office Supplies	1,333	4,350	4,480	4,500
5250-06 Postage	0	0	0	0
5260-06 Professional Dues	1,364	5,000	4,947	4,778
5300-06 Publications	123,029	141,035	179,440	192,819
5350-06 Security	0	0	0	0
5380-06 Telephone	0	0	0	0
5400-06 Training	19,154	39,388	40,708	41,327
5500-06 Utilities	0	0	0	0
5600-06 Worker's Compensation	0	0	0	0
5900-06 Contingency	0	0	0	0
	262,227	325,764	387,862	420,354
B. CAPITAL EXPENSES				
6000-06 Furniture	0	3,500	3,500	3,500
6100-06 Equipment	0	0	0	0
6150-06 CAMA Hardware	0	0	0	0
	0	3,500	3,500	3,500
C. DEBT SERVICE				
6500-06 Building Purchase - Principal	0	0	0	0
6550-06 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000-06 Salaries, Regular	1,161,193	1,238,590	1,296,852	1,364,536
7010-06 Salaries, Overtime	2,254	3,000	8,350	8,350
7050-06 Retirement	215,985	220,694	211,667	222,618
7060-06 Payroll Taxes	651	3,078	3,078	3,078
7070-06 Group Medical Insurance	127,495	192,523	192,523	192,523
7080-06 Life Insurance	5,409	7,788	8,153	8,577
7090-06 Medicare	18,292	19,882	20,805	21,786
7150-06 TCDRS Retiree COLA	0	0	0	0
7200-06 Sick Leave Buy Back Fund	0	0	0	0
7250-06 Departure Contingency	0	0	0	0
	1,531,279	1,685,555	1,741,428	1,821,468
E. CONTRACT SERVICES EXPENSES				
7510-06 Valuation Oil & Gas	0	0	0	0
7520-06 Valuation Telecommunications	0	0	0	0
7550-06 Accounting & Auditing	0	0	0	0
7580-06 Legal Services	0	0	0	0
7650-06 Consulting Studies	0	0	0	0
7700-06 Taxpayer Liason Officer	0	0	0	0
7750-06 Contract Services Contingency	0	0	0	0
7800-06 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSES				
8000-06 Leases	0	0	0	0
8100-06 Software Maintenance	0	0	0	0
8150-06 Hardware Maintenance	0	0	0	0
8200-06 Supplies	0	0	0	0
8300-06 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510-06 Aerial Maps	0	0	0	0
8640-04 Homested Audit/ Outreach	0	0	0	0
8670-06 Field Device Maintenance	0	0	0	0
8770-06 Infrastructure Upgrade	0	0	0	0
8775-06 Technology Improvements	0	0	0	0
8790-06 CAMA Software	0	0	0	0
8795-06 CAMA Enhancements	0	0	0	0
	0	0	0	0

**COMMERCIAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000-06 Board of Directors Exp. Reimb.	0	0	0	0
9100-06 Chief Appraiser Exp. Reimb.	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-06 Compensation	0	0	0	0
9520-06 Training	0	0	0	0
9530-06 Postage	0	0	0	0
9540-06 Legal Services	0	0	0	0
9550-06 ARB Contingency	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>1,793,506</u>	<u>2,014,819</u>	<u>2,132,790</u>	<u>2,245,322</u>

**PERSONAL PROPERTY
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005-07 Advertising Public Notices	0	0	0	0
5010-07 Auto Allowance	\$88,773	108,000	144,000	144,000
5015 06 Stipend	0	0	0	0
5020-07 Copier Costs	2,316	3,492	3,600	3,492
5025-07 Copier, FAX & Printer Supplies	572	1,150	1,150	1,150
5040-07 Employee Programs	0	0	0	0
5050-07 Equipment Maintenance	0	0	0	0
5060-07 Forms Creations	0	0	0	0
5100-07 Insurance	0	0	0	0
5160-07 Map Production & Supplies	0	0	0	0
5170-07 Mileage Reimbursements	0	0	0	0
5200-07 Office Building Maintenance	0	0	0	0
5210-07 Offsite Storage	0	0	0	0
5220-07 Office Supplies	2,015	2,500	2,500	2,500
5250-07 Postage	0	0	0	0
5260-07 Professional Dues	730	1,150	1,195	1,150
5300-07 Publications	11,366	7,500	7,500	12,000
5350-07 Security	0	0	0	0
5380-07 Telephone	0	0	0	0
5400-07 Training	10,542	18,690	20,690	18,690
5500-07 Utilities	0	0	0	0
5600-07 Worker's Compensation	0	0	0	0
5900-07 Contingency	0	0	0	0
	116,314	142,482	180,635	182,982
B. CAPITAL EXPENSES				
6000-07 Furniture	0	4,500	4,500	4,500
6100-07 Equipment	0	0	0	0
6150-07 CAMA Hardware	0	0	0	0
	0	4,500	4,500	4,500
C. DEBT SERVICE				
6500-07 Building Purchase - Principal	0	0	0	0
6550-07 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**PERSONAL PROPERTY
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000-07 Salaries, Regular	891,838	1,072,603	1,112,718	1,072,131
7010-07 Salaries, Overtime	22,229	25,000	25,000	25,000
7050-07 Retirement	173,746	195,067	184,568	178,001
7060-07 Payroll Taxes	605	2,917	2,916	2,916
7070-07 Group Medical Insurance	114,900	182,390	182,390	182,390
7080-07 Life Insurance	4,282	6,748	7,000	6,745
7090-07 Medicare	14,784	17,272	17,854	17,266
7150-07 TCDRS Retiree COLA	0	0	0	0
7200-07 Sick Leave Buy Back Fund	0	0	0	0
7250-07 Departure Contingency	0	0	0	0
	1,222,384	1,501,997	1,532,446	1,484,449
E. CONTRACT SERVICES EXPENSES				
7510-07 Valuation Oil & Gas	28,400	38,000	38,000	38,000
7520-07 Valuation Telecommunications	27,050	40,000	40,000	40,000
7550-07 Accounting & Auditing	0	0	0	0
7580-07 Legal Services	0	0	0	0
7650-07 Consulting Studies	0	0	0	0
7700-07 Taxpayer Liason Officer	0	0	0	0
7750-07 Contract Services Contingency	417	800	800	800
7800-07 Temporary Services	14,548	8,000	9,500	16,000
	70,415	86,800	88,300	94,800
F. INFORMATION SYSTEMS EXPENSES				
8000-07 Leases	0	0	0	0
8100-07 Software Maintenance	0	0	0	0
8150-07 Hardware Maintenance	0	0	0	0
8200-07 Supplies	0	0	0	0
8300-07 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510-07 Aerial Maps	0	0	0	0
8640-04 Homested Audit/ Outreach	0	0	0	0
8670-07 Field Device Maintenance	0	0	0	0
8770-07 Infrastructure Upgrade	0	0	0	0
8775-07 Technology Improvements	0	0	0	0
8790-07 CAMA Software	0	0	0	0
8795-07 CAMA Enhancements	0	0	0	0
	0	0	0	0

**PERSONAL PROPERTY
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000-07 Board of Directors Exp. Reimb.	0	0	0	0
9100-07 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-07 Compensation	0	0	0	0
9520-07 Training	0	0	0	0
9530-07 Postage	0	0	0	0
9540-07 Legal Services	0	0	0	0
9550-07 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,409,113	1,735,779	1,805,881	1,766,731

**LEGAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005-08 Advertising Public Notices	0	0	0	0
5010-08 Auto Allowance	0	0	31,200	48,000
5015-08 Stipend	0	0	0	0
5020-08 Copier Costs	0	0	5,800	5,800
5025-08 Copier, FAX & Printer Supplies	0	0	5,000	5,000
5040-08 Employee Programs	0	0	0	0
5050-08 Equipment Maintenance	0	0	0	0
5060-08 Forms Creations	0	0	0	0
5100-08 Insurance	0	0	0	0
5160-08 Map Production & Supplies	0	0	0	0
5170-08 Mileage Reimbursements	0	0	0	0
5200-08 Office Building Maintenance	0	0	0	0
5210-08 Offsite Storage	0	0	0	0
5220-08 Office Supplies	0	0	5,000	5,000
5250-08 Postage	0	0	0	0
5260-08 Professional Dues	0	0	1,620	1,724
5300-08 Publications	0	0	15,000	15,000
5350-08 Security	0	0	0	0
5380-08 Telephone	0	0	0	0
5400-08 Training	0	0	15,180	18,040
5500-08 Utilities	0	0	0	0
5600-08 Worker's Compensation	0	0	0	0
5900-08 Contingency	0	0	0	0
	0	0	78,800	98,564
B. CAPITAL EXPENSES				
6000-08 Furniture	0	0	2,000	2,000
6100-08 Equipment	0	0	0	0
6150-08 CAMA Hardware	0	0	0	0
	0	0	2,000	2,000
C. DEBT SERVICE				
6500-08 Building Purchase - Principal	0	0	0	0
6550-08 Building Purchase - Interest	0	0	0	0
	0	0	0	0

**LEGAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000-08 Salaries, Regular	0	0	771,497	890,953
7010-08 Salaries, Overtime	0	0	5,000	12,000
7050-08 Retirement	0	0	126,123	146,583
7060-08 Payroll Taxes	0	0	1,296	1,620
7070-08 Group Medical Insurance	0	0	81,062	101,328
7080-08 Life Insurance	0	0	4,863	5,611
7090-08 Medicare	0	0	12,616	14,450
7150-08 TCDRS Retiree COLA	0	0	0	0
7200-08 Sick Leave Buy Back Fund	0	0	0	0
7250-08 Departure Contingency	0	0	0	0
	0	0	1,002,457	1,172,545
E. CONTRACT SERVICES EXPENSES				
7510-08 Valuation Oil & Gas	0	0	0	0
7520-08 Valuation Telecommunications	0	0	0	0
7550-08 Accounting & Auditing	0	0	0	0
7580-08 Legal Services	1,380,666	1,100,000	1,100,000	1,300,000
7650-08 Consulting Studies	23,882	40,000	40,000	40,000
7700-08 Taxpayer Liason Officer	0	0	0	0
7750-08 Contract Services Contingency	0	0	0	0
7800-08 Temporary Services	0	0	10,000	10,000
	1,404,548	1,140,000	1,150,000	1,350,000
F. INFORMATION SYSTEMS EXPENSES				
8000-08 Leases	0	0	0	0
8100-08 Software Maintenance	0	0	0	0
8150-08 Hardware Maintenance	0	0	0	0
8200-08 Supplies	0	0	0	0
8300-08 Services	0	0	0	0
	0	0	0	0
G. PROJECTS EXPENSES				
8510-08 Aerial Maps	0	0	0	0
8640-08 Homsted Audit/ Outreach	0	0	0	0
8670-08 Field Device Maintenance	0	0	0	0
8770-08 Infrastructure Upgrade	0	0	0	0
8775-08 Technology Improvements	0	0	0	0
8790-08 CAMA Software	0	0	0	0
8795-08 CAMA Enhancements	0	0	0	0
	0	0	0	0

**LEGAL
BUDGET**

	2023 ACTUAL EXPENSES	2023 APPROVED BUDGET	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
H. OTHER EXPENSES				
9000-08 Board of Directors Exp. Reimb.	0	0	0	0
9100-08 Chief Appraiser Exp. Reimb.	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
I. APPRAISAL REVIEW BOARD EXPENSES				
9500-08 Compensation	0	0	0	0
9520-08 Training	0	0	0	0
9530-08 Postage	0	0	0	0
9540-08 Legal Services	0	0	0	0
9550-08 ARB Contingency	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>1,404,548</u>	<u>1,140,000</u>	<u>2,233,257</u>	<u>2,623,109</u>

**Appraisal Activities by Department
Last Three Fiscal Years**

<u>Residential</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
New Home Construction	13,820	15,880	13,225
Building Permits	67,111	64,534	70,369
Misc Flagged Inspections	4,766	4,181	2,896
Mobile Home Accounts Created	799	820	949
Mobile Home Accounts Deleted	374	506	478
Known Sales	25,781	32,389	31,051
<u>Commercial</u>			
New Construction	347	306	326
Building Permits	7,826	7,480	3,857
Misc Flagged Inspections	7,676	8,678	455
Known Sales	556	697	385
<u>Personal Property</u>			
Accounts Created	5,331	4,977	4,515
Accounts Deleted	4,897	4,744	5,448
Renditions Processed	25,745	24,654	22,406
<u>Geographic Information Systems</u>			
Real Accounts Created	20,893	18,949	16,908
Ownership Updates	98,307	91,911	83,414



Operating Indicators by Function/Program
Last Five Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>Appraisal</u>					
Appraised value (in thousands)	308,293,571	270,076,627	224,401,007	211,747,006	197,950,065
Number of parcels	757,890	737,787	721,056	706,134	695,311
Appraisal review board members	50	50	50	50	50
Taxing entities	76	74	70	70	66
Informal hearings	174,619	155,958	110,079	107,309	96,046
Formal hearings	20,625	22,150	9,229	9,747	16,401
Full notices mailed-real property	685,527	623,838	602,933	571,617	565,010
<u>Accounts by Category</u>					
Single Family Residential	571,836	557,818	543,650	532,161	523,023
Multi-Family Residential	8,822	8,498	8,297	8,271	8,237
Small Vacant Tracts of Land	38,115	38,126	38,206	38,254	38,347
Qualified Open Space Land	6,514	6,595	6,791	6,889	6,877
Farm and Ranch Imps on Qualified Land	1,661	1,680	1,732	1,712	1,714
Residential Imps on Rural Land	9,750	9,739	9,585	9,648	9,498
Commercial Real Property	22,714	22,631	22,328	22,398	22,235
Industrial and Manufacturing Real Property	559	561	562	571	571
Commercial Personal Property	36,321	35,277	39,791	40,552	40,621
Industrial and Manufacturing Personal	953	994	1,044	1,079	1,107
Other	49,191	49,125	49,070	44,664	43,081
Total District Accounts	757,890	737,787	721,056	706,199	695,311
<u>Exemptions</u>					
Homestead	377,123	368,856	356,295	347,627	346,090
Over 65	149,731	146,071	141,243	136,318	132,450
Disabled veterans	7,035	66,525	43,581	39,780	38,392
Disabled residential homestead	8,517	8,979	19,914	10,136	10,573
Absolute	22,484	16,448	17,315	17,791	17,847



Production Statistics by Function

Last Three Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>Customer Service</u>			
# of incoming phone calls received	159,447	156,733	180,657
# of pieces of incoming mail/faxes*	67,184	82,191	72,775
# of walk-in customers	35,103	20,375	8,763
# of exemptions processed	26,634	34,440	119,674
* not including protests received			
<u>Geographical Information Systems</u>			
# of plats processed	694	632	658
# of accounts worked from plats	20,820	18,532	17,537
# of deed splits processed	472	1,828	1,681
# of ownership changes	83,414	83,375	72,678
# return mail for value notices	13,000	12,700	15,509
<u>Information Systems</u>			
# of open records requests	2,853	2,303	2,083
# of emails received*	2,503	1,840	1,708
# of website (bcad.org) hits	986,245	954,645	858,414
# of website (bcad.org) users	13,213	17,113	17,088
# of protest filed online (bcadonline.org)	75,424	71,768	50,536
* results of advanced spam filters			
<u>Litigation</u>			
# of lawsuits filed	1,715	1,284	1,026
# of accounts represented in lawsuits	4,302	3,334	2,573
<u>Finance</u>			
# of invoices processed	4285	3821	3556
# of Purchase Orders processed	348	280	303
# of building maintenance work orders	50	48	27



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

	Proposed 2025	2024	2023	2022	2021	2020	2019	2018	2017
Total Tax Levy for Budget (year prior)	\$4,768,395,217	\$4,967,955,185	\$4,967,955,185	\$4,220,252,275	\$4,156,605,757	\$3,998,963,398	\$3,734,896,111	\$3,500,716,948	\$3,188,834,838
Total Budget	\$28,175,700	\$25,901,200	\$23,674,800	\$20,238,268	\$18,841,892	\$18,948,050	\$18,261,544	\$18,657,516	\$16,644,865
Bexar AD Cost as % of Total Levy	0.59%	0.52%	0.48%	0.48%	0.45%	0.47%	0.49%	0.53%	0.52%
Cost Per Real Property Parcel	\$39.75	\$34.01	\$34.20	\$29.93	\$28.53	\$28.69	\$28.11	\$29.13	\$26.30
<i>Unspent Money Returned to Units</i>		<i>Not Determined</i>	\$783,998	\$485,363	\$305,400	\$854,624	\$645,997	\$2,803,501	\$467,293
			<i>Unaudited</i>						

STAFF SUMMARY SHEET

ISSUE: Election Results

The board of directors will discuss and canvass the election results from the May 4th Election for Place 1 with a certificate of election.

Summary Results Report
Joint General, Special and Bond Election
May 4, 2024

UNOFFICIAL RESULTS
Vote Center 244 of 244
Bexar County

Statistics	TOTAL	Election Day	Absentee	Early Voting
Registered Voters - Total	1,254,309			
Ballots Cast - Total	37,677	12,525	9,918	15,234
Ballots Cast - Blank	328	92	142	94
Voter Turnout - Total	3.00%			

Jaqueline F. Collier

Summary Results Report
 Joint General, Special and Bond Election
 May 4, 2024

UNOFFICIAL RESULTS
 Vote Center 244 of 244
 Bexar County

For Director, Place No. 1 Bexar Appraisal District

Vote For 1

	TOTAL	VOTE %	Election Day	Absentee	Early Voting
Naomi Elizabeth Miller	16,712	52.85%	5,491	4,258	6,963
Anna Campos	14,910	47.15%	4,790	4,955	5,165
Total Votes Cast	31,622	100.00%	10,281	9,213	12,128
Overvotes	0		0	0	0
Undervotes	6,055		2,244	705	3,106

For Director, Place No. 2 Bexar Appraisal District

Vote For 1

	TOTAL	VOTE %	Election Day	Absentee	Early Voting
Erika Hizel	11,008	34.89%	3,308	3,872	3,828
Stephen Spears	10,790	34.20%	3,446	3,160	4,184
Yen Yan	9,750	30.91%	3,474	2,190	4,086
Total Votes Cast	31,548	100.00%	10,228	9,222	12,098
Overvotes	0		0	0	0
Undervotes	6,129		2,297	696	3,136

For Director, Place No. 3 Bexar Appraisal District

Vote For 1

	TOTAL	VOTE %	Election Day	Absentee	Early Voting
G.L. "Larry" Lamborn	7,183	24.31%	2,287	2,117	2,779
Bradley Frerich	4,619	15.63%	1,455	1,420	1,744
Robert Bruce	11,058	37.43%	3,633	3,387	4,038
Mel Bayne	6,687	22.63%	2,255	1,678	2,754
Total Votes Cast	29,547	100.00%	9,630	8,602	11,315
Overvotes	1		0	1	0
Undervotes	8,129		2,895	1,315	3,919

Election Reconciliation - Official Totals

County Brewer
 Registered Voters 1,254,309

Election Name City Ben Sp & Bond Election
 Election Date May 4, 2024

1. Total voters	
A. Early voting in person voters	15,234
B. Election day in person voters	12,525
C. Mail ballot voters	10,062
D. Provisional ballots submitted	6
E. Total voters (A+B+C+D)	37,827

2. Rejected ballots	
F. Mail ballots rejected	103
G. Provisional ballots rejected	0
H. Total ballots rejected (F+G)	103

3. Counted ballots <small>(from tabulation software)</small>	
I. Early voting ballots counted	15,234
J. Election day ballots counted	12,525
K. Mail ballots counted	9,959
L. Provisional ballots counted	6
M. Total ballots counted (I+J+K+L)	37,724

N. Difference between voters and ballots (E-H-M) 6 O. Difference as percentage of voters (N÷(E-H)*100) 0.0158%

P. Explanation for difference, if any

Q. "I certify that the information contained in this document accurately reflects the official reconciliation of votes and voters from the above stated election"

Rose Marie de Hoyos Rose Marie de Hoyos May 10, 2024
 Presiding judge signature Print name Date

6. Mail ballots	
R. Mail ballots sent	21,468
S. Mail ballots not returned by voter	11,211
T. Mail ballots surrendered	195

7. Provisional ballots	
U. Provisional ballots deemed incomplete	0

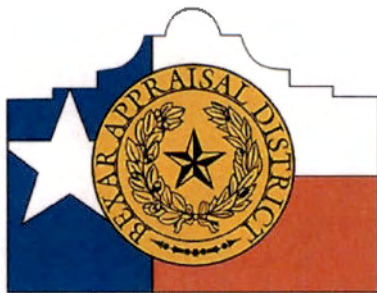
CANVASS OF GENERAL ELECTION

I, Dave Gannon, Board Chair
(name) (office)
of Bexar Appraisal District, Texas, met with the Bexar Elections Department
(political subdivision holding election) (body acting as canvassing board)
sitting as the canvassing board to canvass the general election of May 4th, 2024
on _____, 20____ at _____ Texas.

I certify that the figures on the tally sheets correspond with the figures on the returns.

Witness my hand this _____ day of _____, 20____.

Presiding Officer of Canvassing Authority



In the name and by the authority
of The State of Texas

THIS IS TO CERTIFY, that at a general election held on
4, May 2024

NAOMI ELIZABETH MILLER was
duly elected member of the
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS, Place 1

In testimony whereof, I have
hereunto signed my name and
caused the Seal of Bexar Appraisal
District to be affixed at the City of
San Antonio, this the 14th day of
May, 2024.

Signature of Presiding Officer of
Canvassing Authority

STAFF SUMMARY SHEET

ISSUE: June 15th Runoff Election Expenditure

The board of directors will discuss and/or vote to authorize the expenditure for a runoff election on June 15th 2024.

Official Ballot (Boleta Oficial)
Special Runoff Election
(Elección Especial de Desempate)
Bexar County, Texas (Condado de Bexar, Texas)
June 15, 2024 (15 de junio de 2024)

Precinct: 1001 Ballot Style: BS 1

Instruction Note: Vote for the candidate or statement of your choice in each race by darkening in the oval (●) provided to the left of the candidate or statement indicating the way you wish to vote.

(Nota de Instrucción: Vote por el candidato o la declaración de su preferencia en cada candidatura llenando completamente el espacio ovalado (●) a la izquierda de el candidato o la declaración.)

<p align="center">Bexar Appraisal District <i>(Distrito de Tasación del Condado de Bexar)</i></p>		
<p align="center">For Director, Place No. 2 <i>(Para Director, Lugar Núm. 2)</i></p> <p align="center">Vote for none or one <i>(Vote por ninguno o uno)</i></p> <p><input type="radio"/> Erika Hizel <input type="radio"/> Stephen Spears</p>		
<p align="center">For Director, Place No. 3 <i>(Para Director, Lugar Núm. 3)</i></p> <p align="center">Vote for none or one <i>(Vote por ninguno o uno)</i></p> <p><input type="radio"/> G.L. "Larry" Lamborn <input type="radio"/> Robert Bruce</p>		
<p align="center">1001</p>		<p align="right">BS 1</p>

BCAD

EXHIBIT "A"

June 15 2024

I	Early Voting	Units	Cost Per Unit	Estimated	TOTALS
A	REMUNERATION				
	REMUNERATION SUMMARY				
	NUMBER OF JUDGES	1			
	HOURS WORKED	80	\$17.00	\$1,360.00	
	HOURS WORKED OVERTIME	35		\$0.00	
	NUMBER OF CLERKS	3			
	HOURS WORKED	80	\$15.50	\$3,720.00	
	HOURS WORKED OVERTIME	35		\$0.00	
	JUDGES DAILY RETURN FEE				
	NUMBER OF TRIPS	2			
	COST PER TRIP		\$7.50	\$570.00	
	COST PER CREW	CC		\$5,650.00	
	NUMBER OF SITES	38			
	WAGES			\$214,700.00	
	TOTAL FICA			\$16,424.55	
	TEMP AGENCY MARKUP		20.00%	\$36,032.32	
	TOTAL REMUNERATION			\$267,156.87	\$267,156.87
B	PRINTING				
	PRINTING OF EARLY VOTING SUPPLIES				
	FORMATTING STYLE	1	\$50.00	\$50.00	
	NUMBER OF MAIL BALLOTS	24,000	\$0.50	\$12,000.00	
	BALLOT CARDS	75,000	\$0.18	\$13,500.00	
	NUMBER OF SAMPLE BALLOTS	20,000	\$0.10	\$2,000.00	
	Freight		\$0.00	\$0.00	
	TOTAL PRINTING			\$27,550.00	\$27,550.00
C	MAIL				
	NUMBER OF WHITE ENVELOPES	24,000	\$0.09	\$2,160.00	
	NUMBER APPLICATIONS	5,000	\$0.05	\$250.00	
	NUMBER OF CARRIER ENVELOPES	24,000	\$0.09	\$2,160.00	
	NUMBER OF TRANSPORT ENVELOPES	24,000	\$0.09	\$2,160.00	
	NUMBER OF POSTAGE STAMPS	24,000	\$0.75	\$18,000.00	
	TOTAL MAIL			\$24,730.00	\$24,730.00
D	TEMPORARY WORKERS				
	NUMBER OF TEMP EMPLOYEES/MAIL	5			
	HOURS WORKED	245	\$17.00	\$20,825.00	
		3			
	WORKMANS COMP UNEMPLOYEMENT		\$49.33	\$739.95	
	WAREHOUSE				
	NUMBER OF TEMPORARY EMPLOYEES	4			
	HOURS WORKED	245	\$17.00	\$16,660.00	
	WORKMANS COMP UNEMPLOYEMENT		\$49.33		
	NUMBER OF MONTHS	2		\$394.64	

	FICA			\$2,867.60	
	TOTAL TEMP EMPLOYEE COST			\$41,487.19	\$41,487.19
E	RENTAL				
	NUMBER OF SITES	37			
	NUMBER OF SITES COSTS	3	\$500.00	\$1,500.00	
	NUMBER OF EXPRESSVOTES	155	\$5.00	\$775.00	
	NUMBER OF DS200	37	\$5.00	\$185.00	
	NUMBER OF EXPRESS TOUCH	37	\$5.00	\$185.00	
	NUMBER OF PROV. BAGS AND SEAL	37	\$8.00	\$296.00	
	NUMBER OF COMPUTERS	37	\$50.00	\$1,850.00	
	NUMBER OF TABLES	12	\$10.00	\$120.00	
	NUMBER OF CHAIRS	40	\$2.50	\$100.00	
	NUMBER LOCKS ,CHAINS,	36	\$5.00	\$180.00	
	TOTAL RENTAL			\$5,191.00	\$5,191.00
F	STAFFTIME				
	DAILY RETURNS				
	NUMBER OF EMPLOYEES	20	\$30.00		
	HOURS WORKED (DAYS X NO. HOURS)	29		\$17,400.00	
	FICA 7.65			\$90.22	
	TOTAL WAGES			\$17,490.22	
	PRO RATA COST	1			
	TOTAL STAFFTIME			\$17,490.22	\$17,490.22
G	E.B.B.AND S.V.C.				
	EARLY BALLOT BOARD				
	NUMBER OF BOARD MEMBERS	9			
	HOURS WORKED	40	\$17.00	\$6,120.00	
	SIGNATURE VERIFICATION COMM.				
	NUMBER OF MEMBERS	0			
	HOURS WORKED	0	\$0.00	\$0.00	
	TOTAL WAGES			\$6,120.00	
	UNEMPLOYMENT			\$0.08	
	FICA 7.65			\$468.18	
	PRO RATA COST	1			
	TOTAL E.B.B. AND S.V.C. COST			\$6,588.26	\$6,588.26
H	PUBLICATION POLLING PLACES				
	EXPRESS NEWS	1	\$24,000.00	\$24,000.00	
	LA PRENSA	1	\$6,000.00	\$6,000.00	
	PRO RATA COST	1		\$0.00	
	TOTAL PUBLICATION			\$30,000.00	\$30,000.00
I	MISCELLANEOUS				
	NUMBER OF LABELS	40	\$15.00	\$600.00	
	NUMBER OF CELL PHONES	36	\$35.00	\$1,260.00	
	TRAINING CLASS FOR E.V. JUDGES				
	NUMBER OF JUDGES	0			

	NUMBER OF HOURS	0	\$20.00	\$0.00	
	WRITS AND MAILOUTS TO JUDGES				
	ENVELOPES AND POSTAGE	125	\$0.75	\$93.75	
	NUMBER OF KITS	37	\$55.00	\$2,035.00	
	TOTAL MISCELLANEOUS			\$3,988.75	\$3,988.75
K	SUMMARY OF E.V. COST				
	REMUNERATION			\$267,156.87	\$267,156.87
	PRINTING OF E.V. SUPPLIES			\$27,550.00	\$27,550.00
	MAIL			\$24,730.00	\$24,730.00
	TEMPORARY EMPLOYEE COST			\$41,487.19	\$41,487.19
	RENTAL			\$5,191.00	\$5,191.00
	STAFFTIME			\$17,490.22	\$17,490.22
	E.B.B.AND S.V.C. COST			\$6,588.26	\$6,588.26
	MISCELLANEOUS			\$3,988.75	\$3,988.75
	PUBLICATION			\$30,000.00	\$30,000.00
	EARLY VOTING COST SUBTOTAL			\$424,182.29	\$424,182.29
	TOTAL EARLY VOTING COST				
	10% CONTRACT FEE EARLY VOTING			\$42,418.23	\$42,418.23
	Grand Total Early Voting			\$466,600.52	\$466,600.52

BCAD

EXHIBIT "B"

15-Jun-24

	Election Day	Units	Cost Per Unit	Estimated	TOTALS
II	REMUNERATIONS				
A	NUMBER OF JUDGES	1			
	HOURS WORKED	15	\$17.00	\$255.00	
	NUMBER OF CLERKS	2.0			
	HOURS WORKED	15	\$15.50	\$465.00	
	FICA 7.65 FOR JUDGES AND CLERKS			\$55.08	
	TOTAL WAGES JUDGES and CLERKS			\$775.08	
	NUMBER OF SITES	244	\$775.08	\$189,119.52	
	SECURITY	8			
	HOURS WORKED	18	\$35.00	\$5,040.00	
	FICA 7.65 FOR SECURITY			\$385.56	
	TOTAL WAGES SECURITY			\$5,425.56	
	TOTAL REMUNERATION			\$194,545.08	
	REMUNERATIONS TOTAL			\$194,545.08	\$194,545.08
B	ELECTION NIGHT RETURNS				
	NUMBER OF SITES RETURNS	244	\$25.00	\$6,100.00	
	NUMBER OF KITS	244	\$45.00	\$10,980.00	
	TOTAL KITS AND RETURNS			\$17,080.00	\$17,080.00
C	RENTAL				

	NUMBER OF EXPRESSVOTES	750	\$5.00	\$3,750.00	
	NUMBER OF DS200	244	\$5.00	\$1,220.00	
	NUMBER OF EXPRESS TOUCH	244	\$5.00	\$1,220.00	
	NUMBER OF PROVISIONAL BAGS USED	244	\$6.00	\$1,464.00	
	TABLES	50	\$10.00	\$500.00	
	CHAIRS	40	\$2.50	\$100.00	
	TRAFFIC CONES	25	\$1.20	\$30.00	
	SHRINK WRAP COST	0	\$50.00	\$0.00	
	NUMBER OF BALLOT BOXES	25	\$1.45	\$36.25	
	COST OF LOCKS AND SEALS	243	\$1.50	\$364.50	
	TOTAL RENTAL			\$8,684.75	\$8,684.75
D	TRANSPORTATION				
	MOVERS	279	\$232.84	\$64,962.36	
	TRUCK RENTAL	4	\$793.68	\$3,174.72	
	PRO RATA COST	1			
	TRANSPORTATION			\$68,137.08	\$68,137.08
	TRANSPORTATION TOTAL			\$0.00	
E	PROGRAMMING, EQUIPMENT, TECHNICAL SERVICES				
	PERSONEL COST ON SITE TECHS	30	\$300.00	\$9,000.00	
	TEMP AGENCY MARKUP		20.00%	\$1,403.10	
	ES&S TECHNICAL SUPPORT	2	\$ 5,200	\$10,400.00	
	PROGRAMMING	0	\$1,500.00	\$0.00	
	VOICE FILES	0	\$2,500.00	\$0.00	
	CENTRAL COUNTING STATION JUDGE	15	\$25.00	\$375.00	
	REGIONAL SENDING SITES	5	\$560.00	\$2,800.00	
	CENTRAL COUNTING STATION MGR HF	25	\$40.00	\$1,000.00	
	TABULATION SUPERVISOR HOURS	12	\$35.00	\$420.00	
	ASST TO TAB. SUPERVISOR HOURS	12	\$25.00	\$300.00	
	COMPUTER COST	0	\$40,500.00	\$0.00	
	TABULATION SOFTWARE	0	\$25,800.00	\$0.00	
	AIS 850 OPTICAL SCANNERS	1	\$17,000.00	\$17,000.00	
	PUBLIC TEST	1	\$50.00	\$50.00	
	PREVENTIVE MAINT. INSP	1	\$2,600.00	\$2,600.00	
	PRO RATA COST	1			
	INFORMATION SERVICES			\$45,348.10	
	TOTAL PETS			\$45,348.10	\$45,348.10
F	ELECTION DEPARTMENT STAFF				
	NUMBER OF EMPLOYEES	21	\$36.00		
	HOURS WORKED	19		\$14,364.00	
	FICA 7.65			\$1,098.85	
	PRO RATA COST	1			
	TOTAL STAFFTIME WAGES			\$15,462.85	\$15,462.85
G	TEMPORARY EMPLOYEE				
	NUMBER OF EMPLOYEES (POST ELEC	3			

	HOURS WORKED	40	\$17.00	\$2,040.00	
	PRO RATA COST			\$0.00	
	WORKMANS COMP UNEMPLOYEMENT	1	\$49.33	\$147.99	
	PHONE BANK RATE PER HOUR		\$15.00	\$0.00	
	HOURS WORKED	0			
	NUMBER OF EMPLOYEES	0		\$0.00	
	TEMPORARY EMPLOYEE COST	40		\$2,187.99	
	FICA 7.65	1		\$167.38	
	TOTAL TEMP EMPLOYEE COST	1		\$2,355.37	\$2,355.37
H	PUBLICATION				
	EXPRESS NEWS ACCURACY TEST	1	\$375.00	\$375.00	
	PRO RATA COST	1			
	TOTAL PUBLICATION			\$375.00	\$375.00
I	MISCELLANEOUS				
	NOTIFICATION TO JUDGES/payroll	1,722	\$0.75	\$1,291.50	
	POLLING SITE RENTAL	185	\$500.00	\$92,500.00	
	CELL PHONES AND AIRTIME	279	\$30.00	\$8,370.00	
	TOTAL MISCELLANEOUS			\$102,161.50	\$102,161.50
J	SUMMARY ELECTION DAY COST				
	REMUNERATIONS			\$194,545.08	\$194,545.08
	ELECTION KITS AND RETURNS			\$17,080.00	\$17,080.00
	RENTAL			\$8,684.75	\$8,684.75
	STAFFTIME			\$15,462.85	\$15,462.85
	PRINTING COST			\$0.00	\$0.00
	INFORMATION SERVICES			\$45,348.10	\$45,348.10
	TEMPORARY EMPLOYEE COST			\$2,355.37	\$2,355.37
	PUBLICATION			\$375.00	\$375.00
	TRANSPORTATION			\$68,137.08	\$68,137.08
	MISCELLANEOUS			\$102,161.50	\$102,161.50
	ELEC. DAY COST SUBTOTAL			\$454,149.73	\$454,149.73
	TOTAL ELECTION DAY			\$454,149.73	\$454,149.73
	10% CONTRACT FEE			\$45,414.97	\$45,414.97
	Grand Total Election Day			\$499,564.70	\$499,564.70

	Total	ESTIMATE
Early Voting Grand Total	\$466,600.52	\$466,600.52
Election Day Grand Total	\$499,564.70	\$499,564.70
Total For Early Voting and Election Day	\$966,165.22	\$966,165.22
Pro Rata Share	\$718,826.92	\$718,826.92
Amount of Deposit	\$718,826.92	\$718,826.92
(Overpaid)/Underpaid		

STAFF SUMMARY SHEET

ISSUE: June 15th Runoff Election Order

The board of directors will approve the Order of Election for the June 15th runoff election.

ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS

An election is hereby ordered to be held on 06 / 15 /2024 for the purpose of voting on:
(date)

(Por la presente se ordena celebrar una elección el 06 / 15 /2024 con el propósito de votar sobre.)
(fecha)

List Offices/Propositions/Measures on the ballot (Enumere los puestos/proposiciones/medidas oficiales en la boleta)

Bexar Appraisal District Board of Directors Place 2
Bexar Appraisal District Board of Directors Place 3

Early voting by personal appearance will be conducted each weekday at:
(La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
1103 S. Frio, Suite 200, San Antonio, TX 78207	8:00 am to 5:00 pm

Branch Early Voting Locations (sucursales sitios de votación adelantada)

Location (sitio)	Hours (horas)
TBD	

Early voting by personal appearance will be conducted each weekend at:
(La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
1103 S. Frio, Suite 200, San Antonio, TX 78207	8:00 am to 5:00 pm

Branch Early Voting Locations (sucursales sitios de votación adelantada)

Location (sitio)	Hours (horas)
TBD	

Applications for ballot by mail shall be mailed to:
(Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Bexar County Elections (Early Voting Clerk)

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

1103 S. Frio, Suite 200

Address (Dirección)

San Antonio 78207

City (Ciudad) Zip Code (Código Postal)

210-355-VOTE

Telephone Number (Número de teléfono)

BexarCountyElections@bexar.org

Email Address (Dirección de Correo Electrónico)

https://www.bexar.org/1573/Early-Voting-Absentee_Ballots

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBMs) must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

_____/_____/_____
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

_____/_____/_____
(date)(fecha)

Issued this 14 day of May, 20 24.
(day) (month) (year)

(Emitida este día 14 de May, 20 24.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

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. Board of directors will receive orientation from district council.
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 January 2024
 - b. Statement of revenues and expenses as of January 31, 2024
 - c. Designated cash funds report as of January 31, 2024
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.

BEXAR APPRAISAL DISTRICT
Funds Investment Report
 1/31/2024

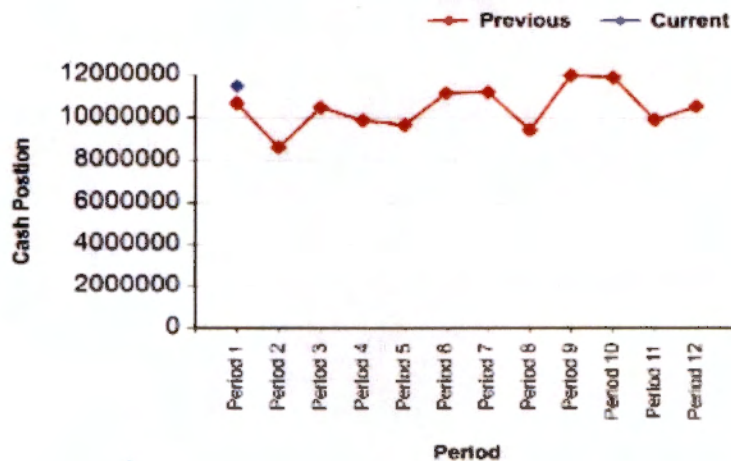
Cash - Operating Account	\$	3,218,991.15	<u>% RATE</u>	0%
	\$	8,238,378.66		3.27%
Total Deposits	\$	11,457,369.81		
Pledged Collateral:				
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$ 22,407.59
FMV	\$	13,173,059.16		
Total Collateral	\$	13,423,059.16		
Collateral Over (Under)	\$	1,965,689.35	115% FMV Less FDIC	per investment Policy

Other Rate Comparisons	
TexPool	90 day T-Bill
5.35%	5.22%

Cash Position

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 11,457,370.00	\$ 10,539,289.00	\$ 918,101.00 ^F	8.71%
vs. This Period Last Year	\$ 11,457,370.00	\$ 10,656,482.00	\$ 800,888.00 ^F	7.52%

Cash Position Detail



Signed by:

[Handwritten Signature]

 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 1/31/2024

ASSETS	<u>November</u>	<u>December</u>	<u>January</u>
Cash and Short Term Investments	\$9,916,538.12	\$10,539,269.28	\$11,457,369.81
Accounts Receivable	15,014.00	3,749,628.00	156,290.00
Prepaid Expenses	21,831.81	68,922.40	68,922.40
Total Current Assets	9,953,383.93	14,357,819.68	11,682,582.21
General Fixed Assets	4,489,423.66	4,636,800.67	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	1,333,236.29	1,333,236.29
Total Non- Current Assets	11,476,728.00	11,719,576.09	11,719,576.09
Total Assets	21,430,111.93	26,077,395.77	23,402,158.30
LIABILITIES			
Accounts Payable	217,918.07	320,527.68	352,098.79
Total Current Liabilities	217,918.07	320,527.68	352,098.79
Non-Current Sick & Vacation Accrual	1,237,765.21	1,333,236.29	1,333,236.29
Total Liabilities	1,455,683.28	1,653,763.97	1,685,335.08
Equity			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,489,423.66	4,636,800.67	4,636,800.67
General Restricted Reserve Fund	3,323,000.00	3,523,000.00	3,523,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	500,000.00	700,000.00	700,000.00
Designated - Retirement Funding	354,999.00	112,654.16	112,654.16
Designated - Technology Reserve	175,000.00	275,000.00	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	500,000.00	500,000.00
Reserved for Building - Capital	900,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	0.00	0.00	783,998.05
Net Profit/(Loss)	3,794,009.20	783,998.05	3,756,485.42
Total Equity	19,951,706.27	17,946,727.29	21,703,212.71
Total Liabilities and Equity	\$21,407,389.55	\$19,600,491.26	\$23,388,547.79

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the One Month Ending 1/31/2024

	2024 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>TAXING UNITS</u>					
Alamo Community College District	\$1,882,552	\$470,638	\$470,638	(25%)	\$1,411,914
City of Alamo Heights	42,554	10,639	10,639	(25%)	31,915
Alamo Heights ISD	412,643	103,161	103,161	(25%)	309,482
City of Balcones Heights	11,556	2,889	2,889	(25%)	8,667
Bexar County	3,219,990	804,998	804,998	(25%)	2,414,992
Bexar County Emer Serv Dist#1	9,669	2,417	2,417	(25%)	7,252
Bexar County Emer Serv Dist#2	75,388	18,847	18,847	(25%)	56,541
Bexar County Emer Serv Dist#3	39,426	9,857	9,857	(25%)	29,569
Bexar County Emer Serv Dist#5	19,674	4,919	4,919	(25%)	14,755
Bexar County Emer Serv Dist#6	8,532	2,133	2,133	(25%)	6,399
Bexar County Flood	281,179	70,295	70,295	(25%)	210,884
Bexar County Emer Serv Dist#7	32,317	8,079	8,079	(25%)	24,238
Bexar County Emer Serv Dist#8	10,264	2,566	2,566	(25%)	7,698
Bexar County Emer Serv Dist#4	13,030	3,258	3,258	(25%)	9,772
Bexar County Emer Serv Dist#10	13,495	3,374	3,374	(25%)	10,121
Boerne ISD	166,443	41,611	41,611	(25%)	124,832
Bexar County Emer Serv Dist#11	11,815	2,954	2,954	(25%)	8,861
Bexar County Emer Serv Dist#12	8,713	2,178	2,178	(25%)	6,535
City of Castle Hills	25,181	6,295	6,295	(25%)	18,886
City of China Grove	2,068	517	517	(25%)	1,551
Cibolo Canyon	46,510	11,628	11,628	(25%)	34,882
Comal ISD	196,097	49,024	49,024	(25%)	147,073
City of Converse	59,178	14,795	14,795	(25%)	44,383
Crosswinds at South Lake SID	4,757	1,189	1,189	(25%)	3,568
East Central ISD	346,252	86,563	86,563	(25%)	259,689
Edgewood ISD	122,260	30,565	30,565	(25%)	91,695
City of Elmendorf	4,990	1,248	1,248	(25%)	3,742
City of Fair Oaks Ranch	24,767	6,192	6,192	(25%)	18,575
Floresville ISD	155	39	39	(25%)	116
City of Grey Forest	336	84	84	(25%)	252
Harlandale ISD	163,651	40,913	40,913	(25%)	122,738
City of Helotes	25,750	6,438	6,438	(25%)	19,312
Hill Country Village	3,542	886	886	(25%)	2,656
Town of Hollywood Park	18,588	4,647	4,647	(25%)	13,941
Judson ISD	786,170	196,543	196,543	(25%)	589,627
City of Kirby	17,451	4,363	4,363	(25%)	13,088
City of Leon Valley	33,144	8,286	8,286	(25%)	24,858
City of Live Oak	40,228	10,057	10,057	(25%)	30,171
City of Lytle	26	7	7	(27%)	19
Medina Valley ISD	165,486	41,372	41,372	(25%)	124,114
Northeast ISD	2,629,167	657,292	657,292	(25%)	1,971,875
Northside ISD	3,962,442	990,611	990,611	(25%)	2,971,831
City of Olmos Park	21,174	5,294	5,294	(25%)	15,880
City of San Antonio	4,318,829	1,079,707	1,079,707	(25%)	3,239,122
San Antonio ISD	1,689,791	422,448	422,448	(25%)	1,267,343
San Antonio MUD #1	1,267	317	317	(25%)	950
San Antonio River Authority	240,435	60,109	60,109	(25%)	180,326
City of Sandy Oaks	3,025	756	756	(25%)	2,269

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the One Month Ending 1/31/2024

	<u>2024</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
City of Schertz	17,606	4,402	4,402	(25%)	13,204
Schertz-Cibolo-Univ City ISD	76,164	19,041	19,041	(25%)	57,123
City of Selma	11,117	2,779	2,779	(25%)	8,338
City of Shavano Park	25,827	6,457	6,457	(25%)	19,370
City of Somerset	5,326	1,332	1,332	(25%)	3,994
Somerset ISD	32,859	8,215	8,215	(25%)	24,644
South San Antonio ISD	160,523	40,131	40,131	(25%)	120,392
Southside ISD	138,780	34,695	34,695	(25%)	104,085
Southwest ISD	402,870	100,707	100,707	(25%)	302,163
City of St. Hedwig	6,437	1,609	1,609	(25%)	4,828
City of Terrell Hills	37,099	9,275	9,275	(25%)	27,824
Universal City	55,636	13,909	13,909	(25%)	41,727
University Health System	3,621,541	905,379	905,379	(25%)	2,716,162
Westside 211 SID	9,230	2,308	2,308	(25%)	6,922
City of Windcrest	20,372	5,093	5,093	(25%)	15,279
Clear Water Creek SID	26	7	7	(27%)	19
Stolte Ranch SID	672	168	168	(25%)	504
Tally Road SID	853	213	213	(25%)	640
Westpoint SID	9,669	2,417	2,417	(25%)	7,252
Redbird Ranch	5,248	1,312	1,312	(25%)	3,936
Bexar County Emer Serv Dist#9	2,017	504	504	(25%)	1,513
Tres Laurels SID	52	13	13	(25%)	39
Landon Ridge SID	465	116	116	(25%)	349
Lemon Creek SID	207	52	52	(25%)	155
Briggs Ranch SID	388	97	97	(25%)	291
Sapphire Grove SID	129	32	32	(25%)	97
Grace Gardens SID	78	20	20	(26%)	58
Briggs Ranch II SID	52	13	13	(25%)	39
TOTAL TAX UNIT LEVY	25,853,200	6,463,294	6,463,294	25%	19,389,906
Other Revenues	20,000	51,342	51,342	(257%)	(31,342)
Other Revenues - Information Systems	8,000	322	322	(4%)	7,678
Interest Revenues	20,000	22,408	22,408	(112%)	(2,408)
TOTAL OTHER REVENUES	48,000	74,071	74,071	154%	(26,071)
TOTAL REVENUES COLLECTED	25,901,200	6,537,365	6,537,365	25%	19,363,835

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the One Month Ending 1/31/2024

	<u>2024</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	63,000	0	0	0	63,000
Auto Allowance	892,800	76,317	76,317	9%	816,483
Stipend	32,000	1,583	1,583	5%	30,417
Copier Costs	47,981	2,977	2,977	6%	45,004
Copier, FAX, & Printer Supplies	54,445	2,245	2,245	4%	52,200
Employee Recognition/Awards	50,000	0	0	0	50,000
Equipment Maintenance	350	0	0	0	350
Forms Creation	366,775	0	0	0	366,775
General Insurance	45,000	42,905	42,905	95%	2,095
Map Production & Supplies	4,550	0	0	0	4,550
Mileage Reimbursements	4,000	34	34	1%	3,966
Office Building Expense	250,000	12,727	12,727	5%	237,273
Offsite Storage	25,000	1,661	1,661	7%	23,339
Office Supplies	84,980	7,877	7,877	9%	77,103
Postage	694,362	(8,129)	(8,129)	(1%)	702,491
Professional Dues	29,402	6,739	6,739	23%	22,663
Publications	292,950	26,984	26,984	9%	265,966
Security	300,000	20,912	20,912	7%	279,088
Telephone	93,000	3,408	3,408	4%	89,592
Training	263,458	29,653	29,653	11%	233,805
Utilities	125,000	6,587	6,587	5%	118,413
Worker's Compensation	50,000	39,527	39,527	79%	10,473
Contingency	250,000	248,258	248,258	99%	1,742
TOTAL OPERATING EXPENDITURES	4,019,053	522,264	522,264	13%	3,496,789
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	1,500	0	0	0	1,500
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	15,000	0	0	0	15,000
Residential	10,000	0	0	0	10,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
EQUIPMENT:					
Information Services	112,000	243	243	0	111,757
CAMA Hardware	15,000	0	0	0	15,000
TOTAL CAPITAL EXPENDITURES	164,500	243	243	0	164,257

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the One Month Ending 1/31/2024

	<u>2024 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	1,001,873	1,001,873	8%	11,308,756
Salaries, Overtime	166,350	746	746	0	165,604
Retirement	2,057,710	186,110	186,110	9%	1,871,600
Payroll Taxes	31,428	974	974	3%	30,454
Group Medical Insurance	1,984,670	115,603	115,603	6%	1,869,067
Life Insurance	77,345	4,501	4,501	6%	72,844
Medicare Taxes	192,772	16,338	16,338	8%	176,434
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	30,052	30,052	60%	19,948
Departure Contingency	70,000	38,077	38,077	54%	31,923
TOTAL EMPLOYEE EXPENDITURES	17,215,904	1,394,274	1,394,274	8%	15,821,630
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	10,130	10,130	27%	27,870
Valuation Telecommunications Accounts	40,000	0	0	0	40,000
Accounting & Auditing	50,000	922	922	2%	49,078
Legal Services	1,100,000	70,135	70,135	6%	1,029,865
Consulting Studies	40,000	304	304	1%	39,696
Taxpayer Liasion Officer	30,000	2,564	2,564	9%	27,436
Contract Services Contingency	45,800	24	24	0	45,776
Temporary Services	189,500	4,296	4,296	2%	185,204
TOTAL CONTRACT SERV. EXP	1,533,300	88,375	88,375	6%	1,444,925
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	1,371	1,371	2%	73,209
Software Maintenance	423,330	152,238	152,238	36%	271,092
Hardware Maintenance	43,000	5,108	5,108	12%	37,892
IS Supplies	60,000	1,993	1,993	3%	58,007
IS Services	35,600	437	437	1%	35,163
TOTAL INFO. SYSTEMS EXP.	636,510	161,147	161,147	25%	475,363
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	240,000	240,000	100%	0
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	201,156	171,009	171,009	85%	30,147
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	2,000	2,000	1%	198,000
CAMA Software	583,502	129,396	129,396	22%	454,106
CAMA Enhancements	100,000	0	0	0	100,000
TOTAL PROJECT EXPENDITURES	1,434,658	542,405	542,405	38%	892,253
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,233	1,233	31%	2,767
Chief Appraiser Expense	8,000	352	352	4%	7,648
TOTAL OTHER EXPENDITURES	12,000	1,585	1,585	13%	10,415

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the One Month Ending 1/31/2024

	<u>2024</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	60,805	60,805	10%	569,195
Training	6,925	0	0	0	6,925
Postage	181,850	9,783	9,783	5%	172,067
Legal Services	65,000	0	0	0	65,000
Contingency	1,500	0	0	0	1,500
TOTAL A.R.B EXPENDITURES	885,275	70,588	70,588	8%	814,687
TOTAL EXPENDITURES	25,901,200	2,780,880	2,780,880	11%	23,120,320
REVENUES OVER EXPENDITURES	0	(3,756,485)	(3,756,485)	0	3,756,485

BEXAR APPRAISAL DISTRICT
STATEMENT OF EXPENDITURES FOR
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)
FOR THE MONTH ENDED January 31, 2024

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 3,523,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 3,523,000.00
		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Funds added		\$ 500,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 500,000.00
		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 100,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 100,000.00
		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 700,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 700,000.00
		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,000,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 1,000,000.00
		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 112,654.16
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 112,654.16
		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 275,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 275,000.00
		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 143,630.00
		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 105,214.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 105,214.00
		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 220,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 220,000.00
		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 96,891.28
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 96,891.28

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
 For the One Month Ending 1/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>TAXING UNITS</u>					
Alamo Community College District	\$1,882,552	\$470,638	\$378,844	\$470,638	\$378,844
City of Alamo Heights	42,554	10,639	9,197	10,639	9,197
Alamo Heights ISD	412,643	103,161	108,600	103,161	108,600
City of Balcones Heights	11,556	2,889	2,256	2,889	2,256
Bexar County	3,219,990	804,998	645,142	804,998	645,142
Bexar County Emer Serv Dist#1	9,669	2,417	1,902	2,417	1,902
Bexar County Emer Serv Dist#2	75,388	18,847	14,985	18,847	14,985
Bexar County Emer Serv Dist#3	39,426	9,857	8,163	9,857	8,163
Bexar County Emer Serv Dist#5	19,674	4,919	3,467	4,919	3,467
Bexar County Emer Serv Dist#6	8,532	2,133	1,636	2,133	1,636
Bexar County Flood	281,179	70,295	56,309	70,295	56,309
Bexar County Emer Serv Dist#7	32,317	8,079	6,167	8,079	6,167
Bexar County Emer Serv Dist#8	10,264	2,566	1,973	2,566	1,973
Bexar County Emer Serv Dist#4	13,030	3,258	2,652	3,258	2,652
Bexar County Emer Serv Dist#10	13,495	3,374	2,534	3,374	2,534
Boerne ISD	166,443	41,611	44,850	41,611	44,850
Bexar County Emer Serv Dist#11	11,815	2,954	2,351	2,954	2,351
Bexar County Emer Serv Dist#12	8,713	2,178	1,601	2,178	1,601
City of Castle Hills	25,181	6,295	5,003	6,295	5,003
City of China Grove	2,068	517	425	517	425
Cibolo Canyon	46,510	11,628	8,541	11,628	8,541
Comal ISD	196,097	49,024	54,206	49,024	54,206
City of Converse	59,178	14,795	11,335	14,795	11,335
Crosswinds at South Lake SID	4,757	1,189	644	1,189	644
East Central ISD	346,252	86,563	83,184	86,563	83,184
Edgewood ISD	122,260	30,565	29,593	30,565	29,593
City of Elmendorf	4,990	1,248	951	1,248	951
City of Fair Oaks Ranch	24,767	6,192	5,286	6,192	5,286
Floresville ISD	155	39	35	39	35
City of Grey Forest	336	84	71	84	71
Harlandale ISD	163,651	40,913	42,522	40,913	42,522
City of Helotes	25,750	6,438	5,351	6,438	5,351
Hill Country Village	3,542	886	732	886	732
Town of Hollywood Park	18,588	4,647	3,981	4,647	3,981
Judson ISD	786,170	196,543	204,543	196,543	204,543
City of Kirby	17,451	4,363	3,751	4,363	3,751
City of Leon Valley	33,144	8,286	7,206	8,286	7,206
City of Live Oak	40,228	10,057	8,624	10,057	8,624
City of Lytle	26	7	6	7	6
Medina Valley ISD	165,486	41,372	34,359	41,372	34,359
Northeast ISD	2,629,167	657,292	707,292	657,292	707,292
Northside ISD	3,962,442	990,611	1,046,124	990,611	1,046,124
City of Olmos Park	21,174	5,294	4,046	5,294	4,046
City of San Antonio	4,318,829	1,079,707	899,000	1,079,707	899,000
San Antonio ISD	1,689,791	422,448	425,076	422,448	425,076
San Antonio MUD #1	1,267	317	378	317	378
San Antonio River Authority	240,435	60,109	48,943	60,109	48,943

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the One Month Ending 1/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
City of Sandy Oaks	3,025	756	620	756	620
City of Schertz	17,606	4,402	3,509	4,402	3,509
Schertz-Cibolo-Univ City ISD	76,164	19,041	19,404	19,041	19,404
City of Selma	11,117	2,779	2,256	2,779	2,256
City of Shavano Park	25,827	6,457	5,174	6,457	5,174
City of Somerset	5,326	1,332	1,063	1,332	1,063
Somerset ISD	32,859	8,215	8,618	8,215	8,618
South San Antonio ISD	160,523	40,131	39,073	40,131	39,073
Southside ISD	138,780	34,695	32,026	34,695	32,026
Southwest ISD	402,870	100,707	93,172	100,707	93,172
City of St. Hedwig	6,437	1,609	1,276	1,609	1,276
City of Terrell Hills	37,099	9,275	7,767	9,275	7,767
Universal City	55,636	13,909	11,932	13,909	11,932
University Health System	3,621,541	905,379	739,088	905,379	739,088
Westside 211 SID	9,230	2,308	1,618	2,308	1,618
City of Windcrest	20,372	5,093	4,147	5,093	4,147
Clear Water Creek SID	26	7	0	7	0
Stolte Ranch SID	672	168	77	168	77
Tally Road SID	853	213	47	213	47
Westpoint SID	9,669	2,417	986	2,417	986
Redbird Ranch	5,248	1,312	413	1,312	413
Bexar County Emer Serv Dist#9	2,017	504	408	504	408
Tres Laurels SID	52	13	12	13	12
Landon Ridge SID	465	116	95	116	95
Lemon Creek SID	207	52	35	52	35
Briggs Ranch SID	388	97	47	97	47
Sapphire Grove SID	129	32	0	32	0
Grace Gardens SID	78	20	0	20	0
Briggs Ranch II SID	52	13	0	13	0
TOTAL TAX UNIT LEVY	25,853,200	6,463,294	5,906,700	6,463,294	5,906,700
Other Revenues	20,000	51,342	30,804	51,342	30,804
Other Revenues - Information Systems	8,000	322	109	322	109
Interest Revenues	20,000	22,408	16,520	22,408	16,520
TOTAL OTHER REVENUES	48,000	74,071	47,433	74,071	47,433
TOTAL REVENUES COLLECTED	25,901,200	6,537,365	5,954,133	6,537,365	5,954,133

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the One Month Ending 1/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	63,000	0	0	0	0
Auto Allowance	892,800	76,317	53,967	76,317	53,967
Stipend	32,000	1,583	1,417	1,583	1,417
Copier Costs	47,981	2,977	2,576	2,977	2,576
Copier, FAX, & Printer Supplies	54,445	2,245	4,614	2,245	4,614
Employee Recognition/Awards	50,000	0	0	0	0
Equipment Maintenance	350	0	0	0	0
Forms Creation	366,775	0	0	0	0
General Insurance	45,000	42,905	41,912	42,905	41,912
Map Production & Supplies	4,550	0	0	0	0
Mileage Reimbursements	4,000	34	7	34	7
Office Building Expense	250,000	12,727	7,084	12,727	7,084
Offsite Storage	25,000	1,661	1,602	1,661	1,602
Office Supplies	84,980	7,877	305	7,877	305
Postage	694,362	(8,129)	827	(8,129)	827
Professional Dues	29,402	6,739	5,640	6,739	5,640
Publications	292,950	26,984	8,999	26,984	8,999
Security	300,000	20,912	7,944	20,912	7,944
Telephone	93,000	3,408	4,761	3,408	4,761
Training	263,458	29,653	31,194	29,653	31,194
Utilities	125,000	6,587	6,439	6,587	6,439
Worker's Compensation	50,000	39,527	36,850	39,527	36,850
Contingency	250,000	248,258	250,000	248,258	250,000
TOTAL OPERATING EXPENDITURES	4,019,053	522,264	466,136	522,264	466,136
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	1,500	0	0	0	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	15,000	0	0	0	0
Residential	10,000	0	0	0	0
Commercial	3,500	0	0	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	0	0	0	0
EQUIPMENT:					
Information Services	112,000	243	0	243	0
CAMA Hardware	15,000	0	0	0	0
TOTAL CAPITAL EXPENDITURES	164,500	243	0	243	0

BEXAR APPRAISAL DISTRICT
*Comparison of Current Year
 Prior Year-Income Statement
 For the One Month Ending 1/31/2024*

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	1,001,873	813,351	1,001,873	813,351
Salaries, Overtime	166,350	746	1,962	746	1,962
Retirement	2,057,710	186,110	209,707	186,110	209,707
Payroll Taxes	31,428	974	777	974	777
Group Medical Insurance	1,984,670	115,603	98,968	115,603	98,968
Life Insurance	77,345	4,501	(81)	4,501	(81)
Medicare Taxes	192,772	16,338	12,364	16,338	12,364
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	30,052	4,189	30,052	4,189
Departure Contingency	70,000	38,077	0	38,077	0
TOTAL EMPLOYEE EXPENDITURES	17,215,904	1,394,274	1,141,237	1,394,274	1,141,237
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	10,130	9,466	10,130	9,466
Valuation Telecommunications Accounts	40,000	0	0	0	0
Accounting & Auditing	50,000	922	805	922	805
Legal Services	1,100,000	70,135	38,270	70,135	38,270
Consulting Studies	40,000	304	304	304	304
Taxpayer Liasion Officer	30,000	2,564	941	2,564	941
Contract Services Contingency	45,800	24	298	24	298
Temporary Services	189,500	4,296	552	4,296	552
TOTAL CONTRACT SERV. EXP	1,533,300	88,375	50,636	88,375	50,636
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	1,371	1,211	1,371	1,211
Software Maintenance	423,330	152,238	144,347	152,238	144,347
Hardware Maintenance	43,000	5,108	0	5,108	0
IS Supplies	60,000	1,993	4,263	1,993	4,263
IS Services	35,600	437	1,056	437	1,056
TOTAL INFO. SYSTEMS EXP.	636,510	161,147	150,876	161,147	150,876
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	240,000	0	240,000	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	201,156	171,009	146,755	171,009	146,755
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	2,000	0	2,000	0
CAMA Software	583,502	129,396	120,644	129,396	120,644
CAMA Enhancements	100,000	0	0	0	0
TOTAL PROJECT EXPENDITURES	1,434,658	542,405	267,398	542,405	267,398
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,233	1,727	1,233	1,727
Chief Appraiser Expense	8,000	352	529	352	529
TOTAL OTHER EXPENDITURES	12,000	1,585	2,256	1,585	2,256

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the One Month Ending 1/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	60,805	(1,488)	60,805	(1,488)
Training	6,925	0	0	0	0
Postage	181,850	9,783	723	9,783	723
Legal Services	65,000	0	0	0	0
Contingency	1,500	0	0	0	0
TOTAL A.R.B EXPENDITURES	885,275	70,588	(764)	70,588	(764)
TOTAL EXPENDITURES	25,901,200	2,780,880	2,077,776	2,780,880	2,077,776
REVENUES OVER EXPENDITURES	0	(3,756,485)	(3,876,358)	(3,756,485)	(3,876,358)

STAFF SUMMARY SHEET

ISSUE: Additional Reports

The board of directors will receive the following reports:

Community Outreach

2024 Community Outreach Report – May (continued)

Date: May 14, 2024

To: Board of Directors
Rogelio Sandoval, Chief Appraiser

From: Jennifer Rodriguez, Communications Director

Date	Program	Presenter	Topic
05/13/24	Vidorra Condominiums HOA	Tom Allison, Jennifer Rodriguez & Rogelio Sandoval	General appraisal, exemption and protest information
05/21/24	Legacy Mutual Mortgage – The Hughes Team	Jennifer Rodriguez	General appraisal, exemption and protest information
05/21/24	Lone Star Neighborhood Association	Tom Allison, Jennifer Rodriguez, Rogelio Sandoval & Erich Strey	General appraisal, exemption and protest information
05/28/24	Legacy Mutual Mortgage – Boerne Office	Jennifer Rodriguez	General appraisal, exemption and protest information

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STAFF SUMMARY SHEET

ISSUE: Adjourn